VOLUME 6

Exhibit 6-A – Part I Water Depreciation Study – Calculated Annual Depreciation Accruals
Related to Utility Plant at March 31, 2021

Exhibit No. 6-A, Part I
Docket No. R-2021-3027385
Witness: J. J. Spanos

AQUA PENNSYLVANIA, INC.

BRYN MAWR, PENNSYLVANIA

2021 DEPRECIATION STUDY

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

Prepared by:

Gannett Fleming

Excellence Delivered ***As Promised***

Exhibit No. 6-A, Part I
Docket No. R-2021-3027385
Witness: J. J. Spanos

AQUA PENNSYLVANIA, INC.

Bryn Mawr, Pennsylvania

2021 DEPRECIATION STUDY

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

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Camp Hill, Pennsylvania

Gannett Fleming

Excellence Delivered ***As Promised***

August 13, 2021

Aqua Pennsylvania, Inc.
762 Lancaster Avenue
Bryn Mawr, PA 19010

Attention: William C. Packer
Vice President, Regulatory Accounting & Regional Controller

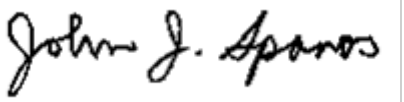
Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to water plant as of March 31, 2021. Summaries of the original cost, annual accruals and the book depreciation reserve are presented in Tables 1 and 2, beginning on page I-3 of the attached report.

A description of the methods and procedures upon which the study was based, as well as support for the service life estimates, is set forth in a companion report "2022 Depreciation Study - Calculated Annual Depreciation Accruals Related to Water Plant as of March 31, 2022".

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC



JOHN J. SPANOS
President

JJS:mle

067880.100

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PART I. RESULTS OF STUDY

AQUA PENNSYLVANIA, INC.

DEPRECIATION STUDY

PART I. RESULTS OF STUDY

SUMMARY OF RESULTS

Table 1 summarizes the results of the depreciation study, which sets forth the book reserve and the calculated annual depreciation expense related to original cost as of March 31, 2021, and the annual amortization of negative net salvage. Table 2 presents the calculation of the amortization of experienced net salvage, by account, based on the five-year period, 2016-2020.

DETAILED TABULATIONS OF DEPRECIATION CALCULATIONS

The supporting data for the depreciation calculations are presented in account sequence in the section beginning on page II-2. 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 2016 through 2020, on pages III-2 through III-4.

AQUA PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF MARCH 31, 2021

DEPRECIABLE GROUP		SURVIVOR CURVE		ORIGINAL COST AS OF MARCH 31, 2021	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)		(2)		(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
INTANGIBLE PLANT									
301	ORGANIZATION	NONDEPR.		7,076,059.95					
302	FRANCHISES AND CONSENTS	NONDEPR.		2,944,957.32					
303	MISCELLANEOUS INTANGIBLE PLANT	NONDEPR.		2,580,186.62					
TOTAL INTANGIBLE PLANT				**12,601,203.89**					
NONDEPRECIABLE PLANT									
303.11	WATER RIGHTS	NONDEPR.		1,703,879.22					
303.12	RESERVOIR LAND	NONDEPR.		2,826,590.02					
303.13	OTHER SOURCE OF SUPPLY LAND	NONDEPR.		6,878,759.36					
303.2	POWER AND PUMPING LAND	NONDEPR.		1,553,906.51					
303.3	PURIFICATION LAND	NONDEPR.		1,408,637.63					
303.4	TRANSMISSION AND DISTRIBUTION - LAND AND LAND RIGHTS	NONDEPR.		1,344,159.76					
303.5	DISTRIBUTION RESERVOIRS AND STANDPIPES LAND	NONDEPR.		1,323,147.51					
303.61	OFFICE LAND	NONDEPR.		3,128,180.15					
303.62	STORES, SHOP AND GARAGE LAND	NONDEPR.		1,002,954.67					
303.63	MISCELLANEOUS LAND	NONDEPR.		1,066,770.08					
TOTAL NONDEPRECIABLE PLANT				**22,236,984.91**					
DEPRECIABLE PLANT									
304.2	POWER AND PUMPING STRUCTURES								
	MAJOR TREATMENT PLANTS	85-S0.5	*	22,923,622.02	5,404,424	17,519,198	539,410	2.35	32.5
	OTHER STRUCTURES	50-R3		48,704,616.73	11,746,948	36,957,669	1,038,775	2.13	35.6
	TOTAL ACCOUNT 304.2			71,628,238.75	17,151,372	54,476,867	1,578,185		
304.3	PURIFICATION BUILDINGS								
	MAJOR TREATMENT PLANTS	95-S0.5	*	179,548,583.02	52,444,116	127,104,465	4,005,196	2.23	31.7
	OTHER STRUCTURES	50-S0		60,251,844.94	8,835,112	51,416,733	1,706,649	2.83	30.1
	TOTAL ACCOUNT 304.3			239,800,427.96	61,279,228	178,521,198	5,711,845		
304.61	OFFICE BUILDINGS								
	OFFICES	55-R3	*	63,583,959.63	22,467,498	41,116,461	1,572,394	2.47	26.1
	OTHER STRUCTURES	50-R3		3,807,564.54	385,773	3,421,792	84,760	2.23	40.4
	TOTAL ACCOUNT 304.61			67,391,524.17	22,853,271	44,538,253	1,657,154		
304.62	STORES, SHOP AND GARAGE BUILDINGS	60-R3	*	8,195,399.60	4,941,911	3,253,489	159,766	1.95	20.4
304.63	MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	45-S1.5	*	33,453,313.31	13,190,866	20,262,447	1,049,637	3.14	19.3
305	COLLECTING AND IMPOUNDING RESERVOIRS	120-R2	*	36,729,002.26	12,476,260	24,252,745	664,507	1.81	36.5
306	LAKE, RIVER AND OTHER INTAKES	80-R3	*	18,597,676.64	7,750,573	10,847,104	450,401	2.42	24.1
307	WELLS AND SPRINGS	50-R2.5		60,698,455.73	19,042,535	41,655,921	1,310,347	2.16	31.8
310.4	OTHER POWER PRODUCTION EQUIPMENT	40-R1.5	*	33,481,117.78	9,948,372	23,532,745	1,551,066	4.63	15.2
311	ELECTRIC PUMPING EQUIPMENT	36-S2.5		96,344,615.50	41,030,283	55,314,332	2,772,083	2.88	20.0

AQUA PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF MARCH 31, 2021

	DEPRECIABLE GROUP	SURVIVOR CURVE		ORIGINAL COST AS OF MARCH 31, 2021	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)		(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
320	PURIFICATION SYSTEM								
	STRUCTURES	80-S0	*	98,747,365.18	41,215,372	57,531,993	2,436,908	2.47	23.6
	WELLS AND BOOSTERS	50-R3		15,878,493.51	3,484,945	12,393,549	344,937	2.17	35.9
	SUBTOTAL			114,625,858.69	44,700,317	69,925,542	2,781,845		
	EQUIPMENT	52-R2.5		136,543,755.76	34,496,777	102,046,979	2,913,037	2.13	35.0
	COMPUTERS	10-SQ		6,747,001.72	6,747,002	0	0	-	-
	PAINTING	10-SQ		278,070.16	236,877	41,193	5,682	2.04	7.2
	FILTER MEDIA	10-S3		3,115,447.18	3,115,447	0	0	-	-
	TOTAL ACCOUNT 320			261,310,133.51	89,296,420	172,013,714	5,700,564		
330	DISTRIBUTION RESERVOIRS AND STANDPIPES								
	TANKS	70-S1		79,131,247.26	23,835,344	55,295,903	1,309,850	1.66	42.2
	TANK PAINTING	10-SQ		70,198,359.78	41,768,039	28,430,321	5,297,825	7.55	5.4
	TOTAL ACCOUNT 330			149,329,607.04	65,603,383	83,726,224	6,607,675		
331	MAINS AND ACCESSORIES								
	CAST IRON - 4 INCH AND UNDER	50-L1.5		35,306,943.92	7,103,389	28,203,555	964,052	2.73	29.3
	CAST IRON - 6, 8 AND 10 INCH	80-S2.5		1,917,700,931.12	208,054,381	1,709,646,550	27,701,388	1.44	61.7
	CAST IRON - 12 INCH AND OVER	95-S3		601,727,498.04	70,260,782	531,466,716	7,197,633	1.20	73.8
	STEEL	75-R3		5,173,079.25	1,882,238	3,290,841	96,469	1.86	34.1
	LOCK JOINT	75-R5		4,984,107.60	2,796,728	2,187,380	128,654	2.58	17.0
	VALVES	90-R3		78,048,689.39	8,970,515	69,078,174	1,036,822	1.33	66.6
	SPECIAL CONSTRUCTION	58-R4		26,854,631.62	7,291,364	19,563,268	565,273	2.10	34.6
	CEMENT WROUGHT IRON	90-R3		104,675.36	27,915	76,760	1,932	1.85	39.7
	COPPER	50-S0.5		595,492.79	153,652	441,841	16,394	2.75	27.0
	ASBESTOS CEMENT	50-S5		5,507,585.59	2,586,743	2,920,843	204,974	3.72	14.2
	PLASTIC	45-R2.5		34,426,771.36	6,911,221	27,515,550	992,999	2.88	27.7
	MAIN CLEANING AND LINING	50-L4		124,697,138.15	30,096,163	94,600,975	2,992,286	2.40	31.6
	TOTAL ACCOUNT 331			2,835,127,544.19	346,135,091	2,488,992,453	41,898,876		
333	SERVICES	70-R4		494,828,889.36	103,774,350	391,054,539	7,356,352	1.49	53.2
334	METERS								
	REMOTE	22-R2.5		128,434,879.49	82,015,751	46,419,129	3,372,424	2.63	13.8
	ERTS	18-S2		55,791,446.08	39,268,235	16,523,211	1,433,415	2.57	11.5
	TOTAL ACCOUNT 334			184,226,325.57	121,283,986	62,942,340	4,805,839		
335	FIRE HYDRANTS	60-R4		102,356,173.27	21,653,307	80,702,867	1,832,886	1.79	44.0
336	BACKFLOW PREVENTION DEVICES	35-R2.5		308,417.51	55,091	253,326	10,421	3.38	24.3

AQUA PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF MARCH 31, 2021

	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF MARCH 31, 2021	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
340	OFFICE FURNITURE AND EQUIPMENT							
	FURNITURE	20-SQ	7,633,450.01	3,115,968	4,517,482	405,962	**	11.1
	MECHANICAL EQUIPMENT	10-SQ	949,817.85	(51,469)	1,001,287	242,072	**	4.1
	COMPUTER HARDWARE	5-SQ	24,681,758.72	8,263,849	16,417,910	7,196,845	**	2.3
	COMPUTER SOFTWARE - 10-YEAR	10-SQ	26,941,014.64	14,743,666	12,197,349	2,721,083	**	4.5
	COMPUTER SOFTWARE - 15-YEAR	15-SQ	27,562,541.74	8,418,005	19,144,537	1,857,488	**	10.3
	TOTAL ACCOUNT 340		87,768,582.96	34,490,018	53,278,565	12,423,450		
341	TRANSPORTATION EQUIPMENT							
	VEHICLES	9-L2.5	25,563,401.09	15,318,040	10,245,362	1,910,105	7.47	5.4
	OTHER	20-SQ	2,504,755.33	678,063	1,826,693	157,828	**	11.6
	TOTAL ACCOUNT 341		28,068,156.42	15,996,102	12,072,055	2,067,933		
342	STORES EQUIPMENT	20-SQ	3,360,088.57	946,433	2,413,656	167,452	**	14.4
343.1	SHOP EQUIPMENT	25-SQ	1,469,848.42	798,493	671,355	58,473	**	11.5
343.2	TOOLS AND WORK EQUIPMENT - GENERAL EQUIPMENT	20-SQ	18,615,404.12	7,916,339	10,699,065	929,412	**	11.5
344	LABORATORY EQUIPMENT							
	CONVENTIONAL	38-R3	1,376,402.69	897,328	479,075	24,372	1.77	19.7
	ELECTRONIC	25-R2.5	5,188,350.99	2,481,705	2,706,646	173,152	3.34	15.6
	TOTAL ACCOUNT 344		6,564,753.68	3,379,033	3,185,721	197,524		
346	COMMUNICATION EQUIPMENT							
	EQUIPMENT	15-SQ	7,914,534.80	2,291,476	5,623,059	464,636	**	12.1
	SCADA	10-SQ	24,860,977.42	8,779,151	16,081,826	3,018,306	**	5.3
	TOTAL ACCOUNT 346		32,775,512.22	11,070,628	21,704,885	3,482,942		
347	MISCELLANEOUS EQUIPMENT	25-SQ	2,422,532.83	1,427,521	995,012	98,891	**	10.1
348	OTHER TANGIBLE PLANT	25-SQ	39,497.10	14,575	24,922	1,634	**	15.3
TOTAL DEPRECIABLE PLANT			**4,874,891,238.47**	**1,033,505,442**	**3,841,385,800**	**104,545,315**		
TOTAL WATER PLANT IN SERVICE			**4,909,729,427.27**	**1,033,505,442**	**3,841,385,800**	**104,545,315**		

AQUA PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF MARCH 31, 2021

	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF MARCH 31, 2021	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION								
NONDEPRECIABLE PLANT								
302	FRANCHISES AND CONSENTS	NONDEPR.	61,668.00					
303.2	POWER AND PUMPING LAND	NONDEPR.	10,616.04					
303.4	TRANSMISSION AND DISTRIBUTION - LAND AND LAND RIGHTS	NONDEPR.	4,505.75					
303.5	DISTRIBUTION RESERVOIRS AND STANDPIPES LAND	NONDEPR.	8,199.00					
TOTAL NONDEPRECIABLE PLANT			**84,988.79**					
DEPRECIABLE PLANT								
304.2	POWER AND PUMPING STRUCTURES	50-R3	409,302.95	307,653	101,650	4,903	1.20	20.7
304.3	PURIFICATION BUILDINGS	50-S0	79,623.76	25,688	53,936	2,053	2.58	26.3
304.63	MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	45-S1.5	175,454.91	20,832	154,623	4,698	2.68	32.9
307	WELLS AND SPRINGS	50-R2.5	2,745,810.67	871,498	1,874,313	57,652	2.10	32.5
310.4	OTHER POWER PRODUCTION EQUIPMENT	40-R1.5	1,500,000.00	666,319	833,681	32,693	2.18	25.5
311	ELECTRIC PUMPING EQUIPMENT	36-S2.5	1,822,526.01	979,629	842,897	52,545	2.88	16.0
320	PURIFICATION SYSTEM - EQUIPMENT	52-R2.5	46,608.81	41,435	5,174	260	0.56	19.9
330	DISTRIBUTION RESERVOIRS AND STANDPIPES - TANKS	70-S1	2,921,180.43	1,287,011	1,634,170	39,040	1.34	41.9
331	MAINS AND ACCESSORIES							
	CAST IRON - 4 INCH AND UNDER	50-L1.5	540,229.27	58,858	481,371	14,670	2.72	32.8
	CAST IRON - 6, 8 AND 10 INCH	80-S2.5	155,552,501.32	33,314,687	122,237,814	2,154,852	1.39	56.7
	CAST IRON - 12 INCH AND OVER	95-S3	17,743,359.27	1,783,517	15,959,842	201,760	1.14	79.1
	VALVES	90-R3	5,881,961.46	329,489	5,552,472	75,738	1.29	73.3
	ASBESTOS CEMENT	50-S5	3,778,030.11	2,996,789	781,241	96,581	2.56	8.1
	PLASTIC	45-R2.5	7,042,065.37	1,309,108	5,732,957	184,679	2.62	31.0
	TOTAL ACCOUNT 331		190,538,146.80	39,792,448	150,745,697	2,728,280		
333	SERVICES	70-R4	19,327,568.68	2,434,973	16,892,595	284,790	1.47	59.3
334	METERS	22-R2.5	75,740.42	74,497	1,244	339	0.45	3.7
335	FIRE HYDRANTS	60-R4	14,004,275.94	2,810,097	11,194,179	235,995	1.69	47.4
343.2	TOOLS AND WORK EQUIPMENT - GENERAL EQUIPMENT	20-SQ	84.00	84	0	0	**	-
344.2	LABORATORY EQUIPMENT - ELECTRONIC	25-R2.5	1,662.00	1,662	0	0	-	-
TOTAL DEPRECIABLE PLANT			**233,647,985.38**	**49,313,824**	**184,334,159**	**3,443,248**		
TOTAL CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION			**233,732,974.17**	**49,313,824**	**184,334,159**	**3,443,248**		
	AMORTIZATION OF NET SALVAGE					**2,486,548**		
TOTAL WATER PLANT			**4,675,996,453.10**	**984,191,618**	**3,657,051,641**	**103,588,615**		

* LIFE SPAN PROCEDURE WAS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE.

** ACCRUALS CALCULATED FOR EACH ASSET BY THE COMPANY'S PROPERTY RECORD SYSTEM USING THE AMORTIZATION PERIOD SET FORTH IN COLUMN 2.

AQUA PENNSYLVANIA, INC.

TABLE 2. AMORTIZATION OF EXPERIENCED NET SALVAGE

	2016		2017		2018		2019		2020			
ACCOUNT	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	NET SALVAGE	SALVAGE ACCRUAL
(1)	(2) -	(3) +	(4) -	(5) +	(6) -	(7) +	(8) -	(9) +	(10) -	(11) =	(12)*	(13)=(12)/5
304.20		6,344.70		18,418.09				82,033.69		81,066.67	(187,863.15)	(37,573)
304.30				217,304.33		565,610.66		11,838.83		11,107.43	(805,861.25)	(161,172)
304.61						1,606.80					(1,606.80)	(321)
304.63				171,955.57		20,374.95		11,587.95		322,461.19	(526,379.66)	(105,276)
305.00		84,185.23									(84,185.23)	(16,837)
306.00						1,561.09					(1,561.09)	(312)
307.00				3,347.50		132,192.23		57,776.67		9,461.14	(202,777.54)	(40,556)
311.00		(11,631.25)						275.26		137.52	11,218.47	2,244
320.00		139,676.51		403,549.49		10,522.73		21,071.83			(574,820.56)	(114,964)
330.00		5,061.15		1,192.77		91,364.10		28,685.50		48,187.28	(174,490.80)	(34,898)
331.00		256,779.03		519,530.32		1,590,281.78		2,429,051.47		1,817,260.37	(6,612,902.97)	(1,322,581)
333.00		851,652.70		698,670.72		517,258.69		509,881.24		474,188.80	(3,051,652.15)	(610,330)
334.02	73,754.71	14,675.15	4,937.83	8,330.93	186,170.69	171,508.33	18,777.21		56,556.90		145,682.93	29,137
334.03										56,274.74	(56,274.74)	(11,255)
335.00		128,710.36		134,118.37		98,136.90		101,243.77		66,170.21	(528,379.61)	(105,676)
341.10			173,653.16		46,569.90		35,850.00		16,500.00		272,573.06	54,515
343.10							4,555.10		50.00		4,605.10	921
346.00						57,989.00		81.58			(58,070.58)	(11,614)
TOTAL	**73,754.71**	**1,475,453.58**	**178,590.99**	**2,176,418.09**	**232,740.59**	**3,258,407.26**	**59,182.31**	**3,253,527.79**	**73,106.90**	**2,886,315.35**	**(12,432,746.57)**	**(2,486,548)**

* COLUMN (12) EQUALS THE SUMMATION OF COLUMNS (2) THROUGH (11).

PART II. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

AQUA PENNSYLVANIA, INC.

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

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT (2)-(3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1882	27,136	18,250	8,886	8,886	0.0
1885	12,893	12,860	33	8,919	0.0
1886	19,959	13,376	6,583	15,502	0.0
1887	45,778	35,634	10,144	25,646	0.0
1890	256	192	64	25,710	0.0
1891	8,425	8,161	264	25,973	0.0
1892	16,146	11,811	4,335	30,309	0.0
1893	709	496	213	30,521	0.0
1894	128	92	36	30,557	0.0
1895	4,405	3,085	1,320	31,877	0.0
1896	153,786	93,846	59,940	91,817	0.0
1897	3,641	2,540	1,101	92,917	0.0
1898	7,196	4,972	2,224	95,142	0.0
1899	16,094	11,279	4,815	99,957	0.0
1900	8,868	6,017	2,851	102,808	0.0
1901	1,012	703	309	103,117	0.0
1902	26,488	16,501	9,987	113,104	0.0
1903	5,578	3,852	1,726	114,830	0.0
1904	24,929	15,366	9,563	124,394	0.0
1905	47,756	32,769	14,987	139,381	0.0
1906	11,942	8,186	3,756	143,137	0.0
1907	35,563	25,325	10,238	153,375	0.0
1908	39,530	26,977	12,553	165,927	0.0
1909	286,416	228,449	57,967	223,895	0.0
1910	91,995	83,041	8,954	232,848	0.0
1911	4,187	2,824	1,363	234,212	0.0
1912	68,384	40,644	27,740	261,952	0.0
1913	55,762	37,167	18,595	280,547	0.0
1914	2,155	934	1,221	281,768	0.0
1915	26	24	2	281,770	0.0
1916	35,697	26,705	8,992	290,762	0.0
1917	0			290,762	0.0
1918	35,945	23,572	12,373	303,135	0.0
1919	5,305	1,701	3,604	306,740	0.0
1920	86,029	56,391	29,638	336,377	0.0
1921	25,842	17,312	8,530	344,908	0.0
1922	10,296	7,520	2,776	347,683	0.0
1923	504,776	275,830	228,946	576,629	0.0
1924	715,869	473,585	242,284	818,913	0.0
1925	150,129	95,212	54,917	873,830	0.0
1926	374,789	236,412	138,377	1,012,207	0.0
1927	165,508	105,727	59,781	1,071,989	0.0
1928	129,026	80,013	49,013	1,121,002	0.0
1929	95,792	50,877	44,915	1,165,916	0.0
1930	45,293	21,319	23,974	1,189,891	0.0
1931	155,033	99,816	55,217	1,245,108	0.0
1932	1,732,228	1,041,439	690,789	1,935,897	0.1
1933	59,635	36,342	23,293	1,959,190	0.1

AQUA PENNSYLVANIA, INC.

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

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT (2)-(3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1934	87,925	50,322	37,603	1,996,794	0.1
1935	110,834	71,315	39,519	2,036,313	0.1
1936	76,391	49,850	26,541	2,062,854	0.1
1937	89,529	60,230	29,299	2,092,153	0.1
1938	70,308	53,261	17,047	2,109,200	0.1
1939	161,233	130,517	30,716	2,139,917	0.1
1940	256,263	193,314	62,949	2,202,866	0.1
1941	188,854	148,160	40,694	2,243,560	0.1
1942	282,686	193,967	88,719	2,332,279	0.1
1943	897,109	492,029	405,080	2,737,358	0.1
1944	74,597	61,112	13,485	2,750,843	0.1
1945	216,264	165,733	50,531	2,801,374	0.1
1946	118,368	105,736	12,632	2,814,006	0.1
1947	485,647	323,684	161,963	2,975,969	0.1
1948	1,221,435	924,742	296,693	3,272,662	0.1
1949	491,086	348,752	142,334	3,414,995	0.1
1950	867,808	606,431	261,377	3,676,372	0.1
1951	997,740	744,110	253,630	3,930,002	0.1
1952	743,349	531,268	212,081	4,142,083	0.1
1953	2,763,849	1,669,653	1,094,196	5,236,278	0.1
1954	1,844,296	1,256,650	587,646	5,823,924	0.2
1955	1,886,316	1,300,843	585,473	6,409,397	0.2
1956	2,076,697	1,467,040	609,657	7,019,054	0.2
1957	7,269,421	3,781,736	3,487,685	10,506,739	0.3
1958	2,861,638	1,813,139	1,048,499	11,555,239	0.3
1959	2,498,539	1,488,428	1,010,111	12,565,349	0.3
1960	2,965,175	1,823,962	1,141,213	13,706,562	0.4
1961	2,570,389	1,724,045	846,344	14,552,906	0.4
1962	2,795,354	1,747,471	1,047,883	15,600,789	0.4
1963	2,308,420	1,449,877	858,543	16,459,332	0.5
1964	4,426,407	2,695,851	1,730,556	18,189,888	0.5
1965	3,106,088	1,779,007	1,327,081	19,516,969	0.5
1966	4,721,187	2,594,033	2,127,154	21,644,123	0.6
1967	3,477,092	1,877,135	1,599,957	23,244,079	0.6
1968	2,150,886	1,235,852	915,034	24,159,113	0.7
1969	3,476,672	2,014,784	1,461,888	25,621,001	0.7
1970	3,127,703	1,685,566	1,442,137	27,063,139	0.7
1971	5,759,546	3,215,238	2,544,308	29,607,447	0.8
1972	9,404,810	6,186,327	3,218,483	32,825,930	0.9
1973	8,149,748	4,393,965	3,755,783	36,581,713	1.0
1974	12,714,657	6,166,923	6,547,734	43,129,447	1.2
1975	9,347,876	4,415,631	4,932,245	48,061,692	1.3
1976	6,883,871	3,910,502	2,973,369	51,035,062	1.4
1977	5,667,761	2,763,333	2,904,428	53,939,489	1.5
1978	8,363,133	4,086,209	4,276,924	58,216,413	1.6
1979	10,468,281	4,693,375	5,774,906	63,991,319	1.8
1980	9,508,472	4,489,634	5,018,838	69,010,158	1.9
1981	7,704,272	3,561,994	4,142,278	73,152,436	2.0

AQUA PENNSYLVANIA, INC.

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

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT (2)-(3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1982	6,807,967	3,118,697	3,689,270	76,841,706	2.1
1983	6,071,023	2,793,027	3,277,996	80,119,702	2.2
1984	14,723,255	7,090,073	7,633,182	87,752,884	2.4
1985	18,919,163	8,411,762	10,507,401	98,260,285	2.7
1986	19,559,521	9,730,963	9,828,558	108,088,843	3.0
1987	18,520,158	8,725,008	9,795,150	117,883,993	3.2
1988	26,437,053	12,408,743	14,028,310	131,912,303	3.6
1989	30,007,014	12,739,256	17,267,758	149,180,061	4.1
1990	24,118,600	10,368,116	13,750,484	162,930,545	4.5
1991	42,712,802	21,117,026	21,595,776	184,526,321	5.1
1992	19,440,736	7,764,068	11,676,668	196,202,988	5.4
1993	43,347,773	17,702,757	25,645,016	221,848,005	6.1
1994	28,258,943	10,096,516	18,162,427	240,010,431	6.6
1995	48,099,880	20,935,412	27,164,468	267,174,900	7.3
1996	28,710,853	12,663,919	16,046,934	283,221,834	7.7
1997	38,175,359	14,722,349	23,453,010	306,674,844	8.4
1998	76,043,915	27,776,096	48,267,819	354,942,663	9.7
1999	57,083,027	21,764,427	35,318,600	390,261,262	10.7
2000	102,001,257	34,945,264	67,055,993	457,317,256	12.5
2001	69,616,146	22,920,949	46,695,197	504,012,453	13.8
2002	122,464,054	42,715,016	79,749,038	583,761,490	16.0
2003	60,268,675	22,733,541	37,535,134	621,296,624	17.0
2004	110,733,763	44,240,979	66,492,784	687,789,408	18.8
2005	110,271,896	37,840,808	72,431,088	760,220,496	20.8
2006	141,554,146	38,106,362	103,447,784	863,668,281	23.6
2007	122,763,435	30,315,496	92,447,939	956,116,219	26.1
2008	176,199,476	40,081,626	136,117,850	1,092,234,070	29.9
2009	182,996,486	39,297,531	143,698,955	1,235,933,025	33.8
2010	262,232,045	49,522,752	212,709,293	1,448,642,318	39.6
2011	230,162,900	40,965,022	189,197,878	1,637,840,196	44.8
2012	205,765,303	38,348,259	167,417,044	1,805,257,241	49.4
2013	193,693,472	32,042,455	161,651,017	1,966,908,258	53.8
2014	193,066,718	27,810,403	165,256,315	2,132,164,572	58.3
2015	212,757,145	29,366,603	183,390,542	2,315,555,114	63.3
2016	228,572,470	26,127,290	202,445,180	2,518,000,294	68.9
2017	280,296,235	25,591,953	254,704,282	2,772,704,576	75.8
2018	301,215,087	21,685,817	279,529,270	3,052,233,846	83.5
2019	332,969,862	14,742,927	318,226,935	3,370,460,781	92.2
2020	261,903,872	4,842,984	257,060,888	3,627,521,669	99.2
2021	29,611,450	81,486	29,529,964	3,657,051,633	100.0
SUBTOTAL	4,641,243,253	984,191,618	3,657,051,641		
NONDEPRECIABLE	34,753,200				
TOTAL	4,675,996,453	984,191,618	3,657,051,641		

UTILITY PLANT IN SERVICE

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CRUM CREEK PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 85-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
1999	34,593.83	21,220	22,669	11,925	13.71	870
2000	29,929.63	18,012	19,242	10,687	13.73	778
2001	10,860.59	6,413	6,851	4,010	13.70	293
2006	3,047.86	1,578	1,686	1,362	13.74	99
2011	5,123.70	2,118	2,263	2,861	13.83	207
2012	171,273.42	66,249	70,774	100,500	13.87	7,246
2013	229,144.31	82,034	87,637	141,508	13.90	10,180
2014	27,559.71	9,004	9,619	17,941	13.91	1,290
2016	22,323.35	5,672	6,059	16,264	13.94	1,167
2017	4,408.24	934	998	3,410	13.95	244
	538,264.64	213,234	227,797	310,468		22,374
PICKERING CREEK PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 85-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
2000	12,406.42	7,903	8,443	3,964	11.82	335
2001	6,493.63	4,053	4,330	2,164	11.90	182
2002	31,194.45	19,125	20,431	10,763	11.83	910
2003	110,151.94	65,893	70,393	39,759	11.92	3,335
2004	58,527.18	34,215	36,552	21,975	11.90	1,847
2007	27,470.14	14,694	15,698	11,773	11.96	984
2008	102,077.19	52,713	56,313	45,764	11.94	3,833
2011	104,118.31	46,697	49,886	54,232	11.99	4,523
2012	86,411.03	36,448	38,937	47,474	12.00	3,956
2013	63,063.82	24,734	26,423	36,641	12.01	3,051
2014	159,059.78	57,230	61,139	97,921	12.01	8,153
2017	13,060.67	3,101	3,313	9,748	12.05	809
2018	4,105.34	763	815	3,290	12.04	273
	778,139.90	367,569	392,672	385,468		32,191
NESHAMINY CREEK PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 85-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
1909	49,095.04	44,991	48,064	1,031	10.20	101
1926	294.63	262	280	15	11.64	1
1931	10,578.47	9,399	10,041	538	11.26	48
1932	8,494.38	7,539	8,054	441	11.25	39

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NESHAMINY CREEK PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 85-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
1933	7.78	7	7			
1935	88.39	78	83	5	11.34	
1937	1,718.62	1,511	1,614	104	11.49	9
1938	1,973.05	1,731	1,849	124	11.58	11
1940	348.33	304	325	24	11.84	2
1943	89.02	78	83	6	11.54	1
1946	326.31	283	302	24	11.46	2
1948	1,695.95	1,456	1,555	141	12.00	12
1949	576.21	496	530	46	11.58	4
1956	5,253.33	4,422	4,724	529	12.17	43
1965	543.47	445	475	68	12.28	6
1970	6,870.80	5,544	5,923	948	12.14	78
1971	386.64	310	331	55	12.36	4
1972	34,434.97	27,531	29,411	5,024	12.23	411
1973	3,708.60	2,939	3,140	569	12.49	46
1975	19,785.20	15,569	16,632	3,153	12.39	254
1976	1,004.27	786	840	165	12.39	13
1977	36,425.51	28,368	30,305	6,120	12.43	492
1978	5,978.89	4,626	4,942	1,037	12.50	83
1979	65,345.44	50,473	53,920	11,425	12.30	929
1980	4,858.87	3,722	3,976	883	12.44	71
1981	15,647.09	11,942	12,758	2,890	12.33	234
1982	10,836.43	8,188	8,747	2,089	12.53	167
1983	12,442.51	9,347	9,985	2,457	12.50	197
1984	5,128.45	3,826	4,087	1,041	12.51	83
1986	1,494.54	1,096	1,171	324	12.64	26
1987	23,554.81	17,171	18,344	5,211	12.55	415
1988	22,452.53	16,251	17,361	5,092	12.50	407
1989	40,948.71	29,385	31,392	9,557	12.50	765
1990	36,294.14	25,780	27,541	8,754	12.54	698
1993	7,583.43	5,198	5,553	2,030	12.74	159
2002	36,032.66	21,418	22,881	13,152	12.79	1,028
2005	17,420.60	9,602	10,258	7,163	12.82	559
2007	6,598.07	3,411	3,644	2,954	12.85	230
2008	17,131.67	8,518	9,100	8,032	12.89	623
2011	1,742.71	749	800	943	12.93	73
2012	250.53	101	108	143	12.94	11
2013	249,644.40	93,442	99,824	149,821	12.95	11,569
2014	57,890.15	19,810	21,163	36,727	12.97	2,832
2016	1,489.28	399	426	1,063	12.98	82

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NESHAMINY CREEK PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 85-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
2017	486.67	109	116	370	13.00	28
2018	45,801.62	7,997	8,543	37,258	13.00	2,866
2020	41,864.50	2,277	2,433	39,432	13.02	3,029
	912,617.67	508,887	543,641	368,977		28,741
UPPER MERION RESERVOIR						
INTERIM SURVIVOR CURVE.. IOWA 85-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2060						
1969	5,832.14	3,742	3,998	1,835	28.90	63
1972	10,438.14	6,513	6,958	3,480	29.38	118
1973	122.34	76	81	41	29.17	1
1986	325.57	172	184	142	31.04	5
1992	140.54	67	72	69	31.85	2
1993	7,152.11	3,334	3,562	3,590	31.77	113
1994	884.66	402	429	455	32.07	14
1995	1,414.40	630	673	741	32.05	23
1996	13,182.68	5,742	6,134	7,049	32.07	220
2003	93,473.54	32,688	34,920	58,553	33.01	1,774
2006	25,819.68	7,921	8,462	17,358	33.33	521
2007	146.49	43	46	101	33.42	3
2010	4,017.00	972	1,038	2,979	33.69	88
2011	32,759.50	7,315	7,815	24,945	33.92	735
2012	61,975.36	12,693	13,560	48,415	33.98	1,425
2013	30,368.86	5,624	6,008	24,361	34.09	715
2014	171,736.28	28,285	30,217	141,520	34.23	4,134
2015	14,506.75	2,086	2,228	12,278	34.25	358
2017	31,252.14	3,069	3,279	27,974	34.42	813
2020	10,219,147.11	216,646	231,442	9,987,705	34.59	288,745
	10,724,695.29	338,020	361,105	10,363,590		299,870
PICKERING EAST						
INTERIM SURVIVOR CURVE.. IOWA 85-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2066						
1990	101,089.88	47,563	50,811	50,279	34.61	1,453
1991	6,402,419.24	2,952,156	3,153,771	3,248,648	34.77	93,432
1992	53,417.08	24,112	25,759	27,658	34.94	792
1994	62,666.63	27,160	29,015	33,652	34.98	962

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PICKERING EAST						
INTERIM SURVIVOR CURVE.. IOWA 85-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2066						
1998	6,079.25	2,365	2,527	3,553	35.73	99
1999	1,916.96	725	775	1,142	35.72	32
2007	39,068.88	10,584	11,307	27,762	37.01	750
2008	8,039.27	2,060	2,201	5,839	37.00	158
2011	6,751.09	1,395	1,490	5,261	37.42	141
2012	45,349.71	8,571	9,156	36,193	37.55	964
2014	25,560.39	3,865	4,129	21,431	37.89	566
2016	67,365.00	7,457	7,966	59,399	38.17	1,556
	6,819,723.38	3,088,013	3,298,906	3,520,817		100,905
EDGELY WELL FIELD PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 85-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2086						
2011	3,108,840.15	539,695	576,553	2,532,287	46.43	54,540
2013	6,244.57	885	945	5,299	46.90	113
2015	1,999.62	216	231	1,769	47.44	37
2017	33,096.80	2,409	2,574	30,523	47.79	639
	3,150,181.14	543,205	580,303	2,569,878		55,329
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 50-R3						
1910	17,787.78	17,788	17,788			
1914	805.33	805	805			
1926	5,699.28	5,699	5,699			
1929	522.58	523	523			
1931	1,814.57	1,815	1,815			
1932	2,399.10	2,399	2,399			
1937	116.47	116	116			
1938	1,187.29	1,179	1,187			
1939	65.50	65	66			
1940	2,262.86	2,247	2,263			
1944	896.74	874	897			
1945	1,543.70	1,509	1,544			
1950	6,047.45	5,776	6,047			
1951	21,646.87	20,534	21,647			
1952	4,954.26	4,701	4,954			
1953	13,608.86	12,815	13,609			

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
1954	84,081.70	79,138	84,082			
1955	12,382.02	11,560	12,353	29	4.68	6
1956	48,085.03	44,834	47,910	175	4.69	37
1957	14,630.06	13,618	14,552	78	4.74	16
1958	53,592.51	49,434	52,825	767	5.28	145
1959	1,158.26	1,066	1,139	19	5.36	4
1961	14,083.18	12,790	13,667	416	6.04	69
1962	87.74	79	84	3	6.18	
1963	31,750.36	28,420	30,370	1,381	6.77	204
1964	5,740.00	5,114	5,465	275	6.94	40
1965	10,614.05	9,408	10,053	561	7.14	79
1966	13,615.06	11,927	12,745	870	7.75	112
1967	805.55	701	749	56	7.98	7
1968	14,703.87	12,720	13,593	1,111	8.23	135
1969	14,676.55	12,607	13,472	1,205	8.49	142
1970	57,286.31	48,550	51,881	5,406	9.13	592
1971	12,322.01	10,360	11,071	1,251	9.42	133
1972	57,195.21	47,678	50,949	6,246	9.73	642
1973	189,476.43	155,617	166,293	23,184	10.39	2,231
1974	23,920.20	19,457	20,792	3,128	10.72	292
1975	120,755.14	96,677	103,309	17,446	11.39	1,532
1976	7,171.04	5,680	6,070	1,101	11.75	94
1977	27,425.25	21,477	22,950	4,475	12.12	369
1978	180,766.91	139,100	148,642	32,124	12.81	2,508
1979	121,531.15	92,339	98,674	22,858	13.20	1,732
1980	30,700.51	22,893	24,463	6,237	13.90	449
1981	94,423.22	69,439	74,203	20,221	14.30	1,414
1982	18,781.82	13,538	14,467	4,315	15.01	287
1983	3,684.97	2,601	2,779	906	15.73	58
1984	17,894.33	12,429	13,282	4,613	16.16	285
1985	146,452.15	99,470	106,294	40,158	16.88	2,379
1986	413,423.95	275,836	294,759	118,665	17.33	6,847
1987	185,299.70	120,704	128,984	56,315	18.06	3,118
1988	447,079.10	284,074	303,562	143,517	18.79	7,638
1989	214,451.23	133,453	142,608	71,843	19.27	3,728
1990	140,130.98	84,891	90,715	49,416	20.01	2,470
1991	207,602.14	122,278	130,666	76,936	20.76	3,706
1992	510,001.04	293,251	313,368	196,633	21.25	9,253
1993	505,584.74	282,015	301,362	204,223	22.00	9,283
1994	304,030.11	164,298	175,569	128,461	22.75	5,647
1995	817,138.04	429,243	458,690	358,448	23.27	15,404
1996	168,825.13	85,662	91,539	77,287	24.03	3,216
1997	57,852.53	28,301	30,242	27,610	24.80	1,113

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
1998	250,180.24	117,810	125,892	124,288	25.56	4,863
1999	523,289.94	236,736	252,976	270,314	26.33	10,266
2000	530,493.09	231,189	247,049	283,444	26.87	10,549
2001	786,032.67	327,540	350,010	436,023	27.64	15,775
2002	3,746,950.35	1,489,413	1,591,589	2,155,362	28.42	75,840
2003	174,714.72	66,060	70,592	104,123	29.20	3,566
2004	116,800.19	41,861	44,733	72,067	29.98	2,404
2005	830,791.89	281,306	300,604	530,188	30.76	17,236
2006	1,039,840.23	331,293	354,020	685,820	31.55	21,738
2007	667,048.67	199,047	212,702	454,347	32.33	14,053
2008	1,798,115.76	499,876	534,168	1,263,948	33.12	38,163
2009	621,950.12	160,028	171,006	450,944	33.91	13,298
2010	2,101,781.49	497,071	531,171	1,570,611	34.70	45,263
2011	2,242,359.12	483,228	516,378	1,725,981	35.50	48,619
2012	2,255,306.90	437,981	468,027	1,787,280	36.30	49,236
2013	1,698,996.21	293,587	313,727	1,385,269	37.09	37,349
2014	1,120,093.24	169,358	180,976	939,117	37.89	24,785
2015	3,241,887.67	421,445	450,357	2,791,531	38.50	72,507
2016	3,410,507.82	367,653	392,874	3,017,633	39.30	76,785
2017	2,010,911.54	171,933	183,728	1,827,184	40.11	45,554
2018	5,848,898.90	368,481	393,759	5,455,140	40.92	133,312
2019	5,605,461.76	226,461	241,997	5,363,465	41.54	129,116
2020	2,415,152.05	42,507	45,423	2,369,729	41.80	56,692
2021	184,482.24	553	591	183,891	41.89	4,390
	48,704,616.73	10,995,989	11,746,948	36,957,669		1,038,775
	71,628,238.75	16,054,917	17,151,372	54,476,867		1,578,185

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 34.5 2.20

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.3 PURIFICATION BUILDINGS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CRUM CREEK PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2043						
1998	70,473.19	36,717	35,013	35,460	20.92	1,695
1999	72,045.30	36,822	35,113	36,932	20.80	1,776
2000	106,079.27	52,827	50,376	55,704	20.92	2,663
2001	200,093.92	97,206	92,695	107,399	20.90	5,139
2002	211,916.64	100,131	95,485	116,432	20.93	5,563
2003	4,013.73	1,838	1,753	2,261	21.01	108
2004	10,588,687.67	4,700,318	4,482,207	6,106,481	20.98	291,062
2005	657,339.95	281,604	268,537	388,803	21.01	18,506
2006	537,187.67	221,053	210,795	326,392	21.09	15,476
2007	813,159.78	320,873	305,983	507,176	21.09	24,048
2008	1,235,494.02	464,669	443,107	792,387	21.15	37,465
2009	156,169.90	55,784	53,195	102,974	21.14	4,871
2010	47,454.18	15,968	15,227	32,227	21.20	1,520
2011	1,222,652.12	385,013	367,147	855,505	21.21	40,335
2012	21,667.96	6,314	6,021	15,647	21.28	735
2013	30.90	8	8	23	21.32	1
2014	205,134.51	49,294	47,007	158,128	21.34	7,410
2015	398,823.82	84,630	80,703	318,121	21.35	14,900
2016	510,649.74	92,887	88,577	422,073	21.36	19,760
2017	713,385.10	106,437	101,498	611,887	21.38	28,620
2018	2,485,518.98	282,852	269,727	2,215,792	21.41	103,493
2019	310,693.50	23,426	22,339	288,355	21.45	13,443
2020	191,445.50	6,471	6,171	185,275	21.42	8,650
	20,760,117.35	7,423,142	7,078,682	13,681,435		647,239
PICKERING PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2048						
1994	537,861.28	279,150	266,196	271,665	24.79	10,959
1998	479,802.35	229,250	218,612	261,190	24.87	10,502
2000	979,630.69	443,185	422,620	557,011	25.12	22,174
2001	123,173.83	54,246	51,729	71,445	25.09	2,848
2002	134,012.05	57,290	54,632	79,381	25.11	3,161
2004	40,117.93	15,991	15,249	24,869	25.27	984
2005	47,296.82	18,176	17,333	29,964	25.23	1,188
2006	1,318,825.21	486,383	463,813	855,012	25.25	33,862
2007	138,760.74	48,844	46,577	92,183	25.31	3,642
2008	1,887,513.85	630,430	601,176	1,286,338	25.42	50,603
2009	1,025,923.57	324,294	309,246	716,678	25.42	28,193

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.3 PURIFICATION BUILDINGS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PICKERING PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2048						
2010	7,377,510.35	2,188,907	2,087,334	5,290,176	25.48	207,621
2011	74,429.97	20,535	19,582	54,848	25.59	2,143
2012	1,926.10	490	467	1,459	25.62	57
2013	14,247.45	3,313	3,159	11,088	25.58	433
2014	106,422.57	22,200	21,170	85,253	25.61	3,329
2015	432,451.34	79,052	75,384	357,068	25.70	13,894
2016	198,583.98	30,939	29,503	169,081	25.74	6,569
2017	1,764,443.45	224,261	213,855	1,550,589	25.75	60,217
2018	3,502,522.04	336,943	321,308	3,181,214	25.82	123,207
2019	570,771.01	36,244	34,562	536,209	25.80	20,783
2020	435,769.87	12,289	11,719	424,051	25.85	16,404
	21,191,996.45	5,542,412	5,285,225	15,906,771		622,773
PICKERING EAST CARBON HOUSE						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2066						
1989	843,453.11	393,640	375,374	468,079	36.28	12,902
1991	40,404.36	18,150	17,308	23,097	36.48	633
1992	2,433.79	1,071	1,021	1,412	36.61	39
1993	62,805.82	27,013	25,760	37,046	36.77	1,008
1998	18,268.77	6,898	6,578	11,691	37.49	312
2006	7,228.32	2,015	1,921	5,307	38.16	139
2007	3,352.09	885	844	2,508	38.33	65
	977,946.26	449,672	428,806	549,140		15,098
NESHAMINY PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2049						
1948	156,036.60	119,196	113,665	42,372	22.49	1,884
1949	549.71	418	399	151	22.58	7
1950	80.33	61	58	22	22.71	1
1951	449.19	338	322	127	22.84	6
1952	114.08	85	81	33	22.99	1
1961	27,535.35	19,743	18,827	8,708	23.58	369
1962	437.64	311	297	141	23.89	6
1963	124.00	88	84	40	23.55	2
1967	895.14	621	592	303	23.77	13

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.3 PURIFICATION BUILDINGS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NESHAMINY PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2049						
1969	179.10	122	116	63	24.01	3
1972	30,617.43	20,449	19,500	11,117	24.24	459
1974	2,752.50	1,814	1,730	1,023	24.17	42
1976	5,541.42	3,571	3,405	2,136	24.69	87
1977	2,494.43	1,593	1,519	975	24.74	39
1979	4,240.89	2,673	2,549	1,692	24.48	69
1981	5,086.20	3,134	2,989	2,098	24.77	85
1982	3,896.95	2,371	2,261	1,636	24.94	66
1983	14,327.35	8,654	8,252	6,075	24.75	245
1985	431.41	254	242	189	24.85	8
1986	20,694.35	12,009	11,452	9,243	25.13	368
1987	166,551.39	95,567	91,132	75,419	25.07	3,008
1988	19,486.40	11,041	10,529	8,958	25.05	358
1990	14,489.89	7,932	7,564	6,926	25.43	272
1991	8,885.15	4,785	4,563	4,322	25.50	169
1992	20,318.87	10,808	10,306	10,012	25.30	396
1993	21,666.01	11,303	10,779	10,888	25.44	428
1994	31,368.22	16,026	15,282	16,086	25.61	628
1995	25,287.85	12,697	12,108	13,180	25.53	516
1996	77,776.33	38,305	36,528	41,249	25.50	1,618
1997	18,340.99	8,800	8,392	9,949	25.75	386
1998	1,560,145.77	731,084	697,159	862,987	25.80	33,449
2000	116,496.24	51,969	49,557	66,939	25.76	2,599
2001	31,329.21	13,550	12,921	18,408	25.91	710
2002	25,919.57	10,886	10,381	15,539	25.89	600
2003	5,322.83	2,164	2,064	3,259	25.92	126
2004	40,131.01	15,731	15,001	25,130	25.98	967
2006	213,394.33	77,121	73,542	139,852	26.07	5,364
2009	8,638.67	2,669	2,545	6,094	26.27	232
2010	185,804.58	53,920	51,418	134,387	26.29	5,112
2011	22,097.77	5,969	5,692	16,406	26.35	623
2012	655.57	163	155	500	26.46	19
2013	6,007.96	1,360	1,297	4,711	26.50	178
2014	341,314.11	69,355	66,137	275,177	26.47	10,396
2015	252,699.05	45,031	42,941	209,758	26.51	7,912
2016	196,705.97	29,801	28,418	168,288	26.60	6,327
2017	66,795.45	8,243	7,860	58,935	26.64	2,212
2018	7,516,971.96	702,837	670,223	6,846,749	26.66	256,817
2019	116,785.20	7,194	6,860	109,925	26.66	4,123
2020	247,935.11	6,793	6,478	241,457	26.65	9,060
	11,635,805.53	2,250,609	2,146,173	9,489,633		358,365

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.3 PURIFICATION BUILDINGS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UPPER MERION RESERVOIR						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2053						
1970	19.68	13	12	7	26.77	
1972	325,707.49	209,593	199,867	125,840	27.01	4,659
1973	47,032.31	30,091	28,695	18,338	26.88	682
1974	5,330.27	3,364	3,208	2,122	27.33	78
1975	4,012.32	2,515	2,398	1,614	27.24	59
1979	2,865.71	1,735	1,654	1,211	27.21	45
1981	2,593.66	1,536	1,465	1,129	27.36	41
1982	2,337.42	1,368	1,305	1,033	27.48	38
1983	18,818.27	10,869	10,365	8,454	27.61	306
1986	60,826.64	33,820	32,251	28,576	27.75	1,030
1992	2,269.28	1,142	1,089	1,180	28.39	42
1993	5,877,886.40	2,903,676	2,768,935	3,108,951	28.43	109,355
1994	37,454.90	18,136	17,294	20,160	28.50	707
1996	18,383.91	8,508	8,113	10,271	28.73	358
1998	8,088.98	3,570	3,404	4,685	28.79	163
2002	31,373.44	12,295	11,724	19,649	29.10	675
2003	20,102.58	7,601	7,248	12,854	29.20	440
2004	40,117.93	14,651	13,971	26,147	29.12	898
2006	112,766.14	37,754	36,002	76,764	29.30	2,620
2007	608.40	194	185	423	29.35	14
2009	50,245.49	14,345	13,679	36,566	29.40	1,244
2010	20,471.76	5,458	5,205	15,267	29.57	516
2011	50,092.62	12,403	11,827	38,265	29.62	1,292
2012	96,591.76	21,975	20,955	75,636	29.71	2,546
2013	2,837.31	587	560	2,278	29.70	77
2014	93,838.36	17,360	16,554	77,284	29.74	2,599
2015	2,431,329.83	392,903	374,671	2,056,659	29.84	68,923
2016	128,413.15	17,631	16,813	111,600	29.85	3,739
2017	230,191.14	25,643	24,453	205,738	29.92	6,876
2018	50,865.46	4,283	4,084	46,781	29.93	1,563
2019	181,876.68	10,021	9,556	172,321	30.00	5,744
2020	2,929,477.14	71,479	68,162	2,861,315	30.02	95,314
	12,884,826.43	3,896,519	3,715,707	9,169,119		312,643

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.3 PURIFICATION BUILDINGS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PICKERING EAST (PUMP AND TREAT. BLDG.)						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2066						
1990	30,644.19	14,041	13,389	17,255	36.36	475
1991	6,401,975.90	2,875,768	2,742,322	3,659,654	36.48	100,319
1992	171,005.77	75,225	71,734	99,271	36.61	2,712
1994	13,204.18	5,546	5,289	7,916	36.94	214
1996	2,151.80	863	823	1,329	36.98	36
1999	4,026.13	1,480	1,411	2,615	37.42	70
2000	579,796.25	205,712	196,166	383,630	37.73	10,168
2001	5,861.98	2,014	1,921	3,941	37.72	104
2002	25,919.57	8,603	8,204	17,716	37.75	469
2006	179,409.26	50,019	47,698	131,711	38.16	3,452
2009	109,323.30	25,429	24,249	85,074	38.76	2,195
2010	7,759,984.69	1,685,469	1,607,257	6,152,728	38.75	158,780
2011	233,676.97	46,922	44,745	188,932	38.80	4,869
2012	33,852.81	6,222	5,933	27,920	38.87	718
2013	44,291.18	7,343	7,002	37,289	38.98	957
2014	3,179.89	468	446	2,734	39.12	70
2015	456,566.43	58,258	55,555	401,012	39.30	10,204
2016	131,986.78	14,228	13,568	118,419	39.30	3,013
2017	123,698.34	10,762	10,263	113,436	39.35	2,883
2018	99,169.78	6,466	6,166	93,004	39.44	2,358
2019	464,165.70	19,681	18,768	445,398	39.57	11,256
2020	219,549.37	4,084	3,894	215,655	39.57	5,450
	17,093,440.27	5,124,603	4,886,803	12,206,637		320,772
MEDIA FILTRATION PLANT						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2038						
1942	61,383.97	51,722	49,322	12,062	14.71	820
1957	123,834.00	99,463	94,848	28,986	15.62	1,856
1964	4,931.00	3,862	3,683	1,248	15.71	79
1983	9,000.00	6,286	5,994	3,006	16.30	184
1985	345,800.00	237,357	226,343	119,457	16.33	7,315
1988	18,280.00	12,213	11,646	6,634	16.27	408
1989	1,450,483.00	957,899	913,449	537,034	16.33	32,886
1991	8,185.00	5,284	5,039	3,146	16.33	193
1994	625.00	388	370	255	16.35	16
1995	62,468.35	38,124	36,355	26,113	16.44	1,588
1996	48,340.59	29,072	27,723	20,618	16.40	1,257
1998	110,214.95	63,936	60,969	49,246	16.47	2,990

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.3 PURIFICATION BUILDINGS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MEDIA FILTRATION PLANT						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2038						
2001	45,535.69	24,822	23,670	21,866	16.48	1,327
2006	607,419.39	285,791	272,529	334,890	16.60	20,174
2009	299,038.35	123,682	117,943	181,096	16.66	10,870
	3,195,539.29	1,939,901	1,849,883	1,345,656		81,963
BRISTOL WATER TREATMENT PLANT BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2060						
1973	419,576.62	254,431	242,625	176,952	30.99	5,710
1986	2,530.00	1,310	1,249	1,281	32.36	40
1992	444,200.00	206,908	197,307	246,893	32.98	7,486
1997	229,978.49	95,579	91,144	138,835	33.39	4,158
2006	611,007.95	183,852	175,321	435,687	34.27	12,713
2007	66,152.17	18,827	17,953	48,199	34.56	1,395
2008	274,465.91	73,831	70,405	204,061	34.64	5,891
2009	1,624,987.45	412,422	393,284	1,231,703	34.55	35,650
2010	240,383.99	56,851	54,213	186,171	34.70	5,365
2011	58,878.59	12,859	12,262	46,616	34.89	1,336
2013	60,206.32	10,921	10,414	49,792	34.98	1,423
2014	71,912.11	11,599	11,061	60,851	35.09	1,734
2015	45,928.39	6,471	6,171	39,758	35.07	1,134
2016	188,291.94	22,369	21,331	166,961	35.25	4,736
2017	935,786.81	89,836	85,667	850,119	35.31	24,076
2018	812,351.57	58,733	56,008	756,344	35.27	21,444
2019	108,765.16	5,134	4,896	103,869	35.29	2,943
2020	81,215.96	1,689	1,611	79,605	35.35	2,252
	6,276,619.43	1,523,622	1,452,921	4,823,698		139,486
INGRAM'S MILL						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
1972	1,761,751.69	1,442,875	1,375,920	385,831	10.77	35,825
1988	30,907.38	23,181	22,105	8,802	10.92	806
1989	235,613.21	175,791	167,634	67,980	10.80	6,294
1990	10,856.31	8,012	7,640	3,216	10.92	295
1995	21,447.72	15,078	14,378	7,069	10.88	650
1996	7,633.60	5,290	5,045	2,589	10.96	236

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.3 PURIFICATION BUILDINGS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INGRAM'S MILL						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
1998	96,792.11	65,402	62,367	34,425	10.92	3,152
1999	1,508.00	1,004	957	551	10.93	50
2002	203,416.92	128,153	122,206	81,211	11.01	7,376
	2,369,926.94	1,864,786	1,778,253	591,674		54,684
FERN HILL						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2073						
1998	8,053,827.96	2,876,827	2,743,332	5,310,496	40.94	129,714
1999	5,179.85	1,791	1,708	3,472	41.14	84
2000	6,156.80	2,057	1,962	4,195	41.36	101
2003	5,188.46	1,547	1,475	3,713	41.77	89
2004	1,161.96	331	316	846	42.07	20
2009	45,679.22	9,821	9,365	36,314	42.90	846
2010	17,682.10	3,536	3,372	14,310	43.01	333
2011	262,897.54	48,452	46,204	216,694	43.16	5,021
2012	4,739.42	800	763	3,977	43.06	92
2014	3,905.87	525	501	3,405	43.50	78
2015	2,515.53	294	280	2,235	43.51	51
2016	42,579.73	4,186	3,992	38,588	43.56	886
2017	16,062.48	1,271	1,212	14,850	43.64	340
2019	2,637.33	101	96	2,541	43.91	58
	8,470,214.25	2,951,539	2,814,577	5,655,637		137,713
BEAR GAP TREATMENT PLANT BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
1995	5,454,732.85	2,921,555	2,785,985	2,668,748	22.33	119,514
1996	23,854.42	12,516	11,935	11,919	22.42	532
2002	25,919.57	11,713	11,169	14,750	22.74	649
2005	4,386.36	1,796	1,713	2,674	22.71	118
2006	141,778.80	55,634	53,052	88,726	22.84	3,885
2012	19,334.92	5,329	5,082	14,253	23.00	620
	5,670,006.92	3,008,543	2,868,936	2,801,071		125,318

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.3 PURIFICATION BUILDINGS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SHENANGO VALLEY TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2075						
2000	25,130,411.99	8,237,749	7,855,488	17,274,924	42.54	406,087
2001	237,134.95	74,935	71,458	165,677	42.75	3,875
2002	577,788.61	176,572	168,378	409,410	42.60	9,611
2003	3,942.90	1,155	1,101	2,841	42.85	66
2010	75,885.32	14,927	14,234	61,651	43.90	1,404
2011	322,395.53	58,483	55,769	266,626	44.01	6,058
2012	2,213,102.94	366,047	349,061	1,864,042	44.16	42,211
2013	5,621.61	836	797	4,824	44.33	109
2014	13,533.27	1,781	1,698	11,835	44.53	266
2015	25,014.94	2,847	2,715	22,300	44.76	498
2016	234,113.35	22,475	21,432	212,681	44.75	4,753
2017	129,006.84	9,959	9,497	119,510	44.80	2,668
2018	626,246.21	36,009	34,338	591,908	45.10	13,124
2019	2,682,817.75	100,337	95,681	2,587,137	44.98	57,517
2020	142,068.61	2,330	2,222	139,847	45.12	3,099
2021	120,732.20	338	322	120,410	45.12	2,669
	32,539,817.02	9,106,780	8,684,193	23,855,624		554,015
INGRAM'S MILL PLANT- NEW						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2077						
2002	25,320,902.96	7,596,271	7,243,777	18,077,126	43.75	413,191
2005	58,508.17	15,388	14,674	43,834	44.13	993
2006	607,419.40	151,430	144,403	463,016	44.42	10,424
2008	11,913.72	2,642	2,519	9,394	44.72	210
2009	653.71	136	130	524	44.75	12
2011	12,470.68	2,212	2,109	10,361	45.20	229
2012	4,813.60	779	743	4,071	45.30	90
2013	895.98	131	125	771	45.44	17
2014	35,133.40	4,529	4,319	30,815	45.61	676
2015	71,561.83	7,986	7,615	63,946	45.79	1,397
2016	567,643.98	53,359	50,883	516,761	45.76	11,293
2017	246,119.54	18,557	17,696	228,424	46.00	4,966
2018	417,036.15	23,521	22,430	394,607	46.03	8,573
2019	22,930.07	839	800	22,130	46.10	480
2020	114,514.51	1,832	1,747	112,768	46.20	2,441
	27,492,517.70	7,879,612	7,513,970	19,978,548		454,992

AQUA PENNSYLVANIA, INC.

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)
BUBBLING SPRINGS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2065						
2004	4,403.54	1,357	1,294	3,110	37.60	83
2005	1,290,445.00	382,101	364,370	926,075	37.44	24,735
2006	43,718.55	12,316	11,744	31,974	37.61	850
2007	13,919.80	3,714	3,542	10,378	37.79	275
2008	15,507.39	3,895	3,714	11,793	38.01	310
2010	4,008,460.96	883,465	842,469	3,165,992	38.03	83,250
	5,376,455.24	1,286,848	1,227,134	4,149,321		109,503
EMLENTON						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2070						
2010	3,581,595.32	743,181	708,694	2,872,901	41.06	69,968
2011	11,411.03	2,181	2,080	9,331	41.27	226
2013	7,070.06	1,112	1,060	6,010	41.51	145
2016	6,228.85	636	606	5,622	41.76	135
2018	7,048.68	432	412	6,637	42.09	158
	3,613,353.94	747,542	712,853	2,900,501		70,632
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 50-S0						
1944	4,079.11	3,663	3,493	586	8.72	67
1948	22,570.65	19,869	18,947	3,624	9.89	366
1960	3,752.51	3,055	2,913	839	13.88	60
1961	30,228.45	24,382	23,251	6,978	14.33	487
1962	11,356.13	9,074	8,653	2,703	14.78	183
1966	6,950.09	5,365	5,116	1,834	16.17	113
1971	250.00	184	175	75	17.82	4
1975	800.35	564	538	263	19.18	14
1977	3,001.15	2,074	1,978	1,023	19.54	52
1978	47,516.01	32,297	30,798	16,718	20.14	830
1979	5,149.07	3,461	3,300	1,849	20.36	91
1980	25,557.54	16,975	16,187	9,370	20.60	455
1981	11,906.46	7,809	7,447	4,460	20.85	214
1982	2,467.84	1,587	1,513	954	21.49	44
1983	6,696.99	4,247	4,050	2,647	21.77	122
1984	68,966.13	43,090	41,090	27,876	22.07	1,263
1985	221,608.95	136,267	129,944	91,665	22.39	4,094

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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-S0						
1986	72,074.89	43,576	41,554	30,521	22.72	1,343
1987	105,416.38	62,617	59,711	45,705	23.07	1,981
1988	16,306.68	9,559	9,115	7,191	23.12	311
1989	203,757.62	117,100	111,666	92,091	23.50	3,919
1990	103,271.65	58,111	55,414	47,857	23.90	2,002
1992	69,392.22	37,506	35,766	33,627	24.44	1,376
1994	211,650.08	109,275	104,204	107,446	25.06	4,288
1995	33,784.08	16,963	16,176	17,608	25.53	690
1996	48,802.24	23,913	22,803	25,999	25.76	1,009
1997	337,278.89	161,017	153,545	183,734	26.00	7,067
1998	701,635.22	325,629	310,519	391,117	26.27	14,888
1999	41,713.37	18,779	17,908	23,806	26.56	896
2000	209,669.40	91,374	87,134	122,535	26.87	4,560
2001	87,469.11	36,798	35,090	52,379	27.20	1,926
2002	99,650.24	40,548	38,666	60,984	27.33	2,231
2003	4,826.88	1,885	1,798	3,029	27.70	109
2004	131,962.75	49,512	47,214	84,748	27.89	3,039
2005	229,717.41	82,492	78,664	151,053	28.11	5,374
2006	107,276.31	36,549	34,853	72,423	28.54	2,538
2007	1,197,451.32	388,573	370,542	826,909	28.62	28,893
2008	56,874.26	17,404	16,596	40,278	28.92	1,393
2009	97,277.53	27,889	26,595	70,683	29.23	2,418
2010	908,367.35	243,170	231,886	676,481	29.41	23,002
2011	6,458,423.92	1,599,106	1,524,902	4,933,522	29.62	166,560
2012	5,356,799.43	1,213,851	1,157,524	4,199,275	29.86	140,632
2013	1,021,558.31	209,828	200,091	821,467	29.98	27,401
2014	3,804,599.25	695,861	663,571	3,141,029	30.15	104,180
2015	2,898,444.18	461,722	440,296	2,458,148	30.35	80,993
2016	2,427,685.10	327,495	312,298	2,115,387	30.46	69,448
2017	11,421,647.77	1,246,102	1,188,278	10,233,369	30.62	334,205
2018	4,699,476.28	387,707	369,716	4,329,760	30.58	141,588
2019	13,694,031.65	740,847	706,469	12,987,563	30.61	424,292
2020	2,831,509.32	67,956	64,803	2,766,707	30.50	90,712
2021	89,186.42	366	349	88,837	30.36	2,926
	60,251,844.94	9,265,043	8,835,112	51,416,733		1,706,649
	239,800,427.96	64,261,173	61,279,228	178,521,198		5,711,845

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.3 2.38

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.61 OFFICE BUILDINGS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BRYN MAWR OFFICE						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 6-2051						
1986	3,937,535.89	2,503,879	3,087,148	850,388	19.90	42,733
1987	31,284.20	19,427	23,952	7,332	20.60	356
1988	220,634.58	134,411	165,722	54,913	21.01	2,614
1989	1,995.51	1,191	1,468	527	21.44	25
1990	21,197.95	12,384	15,269	5,929	21.88	271
1991	53,668.54	30,816	37,994	15,674	22.06	711
1992	30,003.53	16,820	20,738	9,265	22.53	411
1993	156,084.26	85,331	105,209	50,876	23.01	2,211
1994	74,535.47	39,876	49,165	25,371	23.25	1,091
1995	44,088.54	22,935	28,278	15,811	23.75	666
1996	79,962.64	40,573	50,024	29,938	24.03	1,246
1997	293,404.64	144,942	178,706	114,699	24.33	4,714
1998	112,351.05	53,929	66,492	45,860	24.64	1,861
1999	144,547.46	67,272	82,943	61,605	24.98	2,466
2000	174,755.89	78,693	97,024	77,732	25.33	3,069
2001	12,856.91	5,612	6,919	5,938	25.50	233
2002	1,739,438.24	733,869	904,821	834,617	25.69	32,488
2003	105,936.03	42,872	52,859	53,077	26.11	2,033
2004	1,494,825.79	580,889	716,205	778,621	26.35	29,549
2005	3,569,426.63	1,332,467	1,642,860	1,926,567	26.44	72,866
2006	7,510,856.15	2,670,109	3,292,100	4,218,756	26.74	157,769
2007	2,246,326.59	759,708	936,679	1,309,648	26.90	48,686
2008	1,295,713.32	414,628	511,214	784,499	27.09	28,959
2009	1,715,844.48	516,126	636,355	1,079,489	27.31	39,527
2010	495,745.97	139,602	172,122	323,624	27.42	11,802
2011	13,400.44	3,502	4,318	9,083	27.56	330
2012	13,617.01	3,265	4,026	9,591	27.74	346
2013	120,917.50	26,239	32,351	88,566	27.96	3,168
2014	176,368.69	34,163	42,121	134,248	28.09	4,779
2015	1,008,252.03	171,000	210,834	797,418	28.15	28,327
2016	421,973.53	60,722	74,867	347,107	28.25	12,287
2017	7,961,860.81	928,353	1,144,609	6,817,252	28.41	239,960
2018	5,586,313.39	493,271	608,177	4,978,137	28.40	175,287
2019	12,137,058.95	702,736	866,436	11,270,623	28.46	396,016
2020	240,027.22	6,169	7,606	232,421	28.41	8,181
	53,242,809.83	12,877,781	15,877,609	37,365,201		1,357,038

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.61 OFFICE BUILDINGS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GREAT VALLEY OFFICE						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 6-2038						
1997	3,295.37	1,972	2,431	864	15.93	54
1998	12,523.31	7,351	9,063	3,460	16.01	216
1999	174,041.85	99,935	123,214	50,827	16.13	3,151
2000	76,486.71	43,008	53,027	23,460	16.15	1,453
2001	128,585.01	70,593	87,037	41,548	16.22	2,562
2002	117,977.54	63,047	77,734	40,244	16.34	2,463
2004	3,525.77	1,778	2,192	1,334	16.47	81
2006	1,311.30	619	763	548	16.50	33
2008	40,965.08	17,758	21,895	19,070	16.66	1,145
2009	14,891.86	6,159	7,594	7,298	16.66	438
2010	114,153.99	44,668	55,073	59,081	16.72	3,534
2011	243,467.12	89,499	110,347	133,120	16.77	7,938
2012	1,530.00	525	647	883	16.76	53
2013	2,708.44	854	1,053	1,656	16.82	98
2014	2,802.94	802	989	1,814	16.83	108
2015	536,590.31	136,401	168,175	368,415	16.87	21,838
2016	120,550.65	26,449	32,610	87,940	16.90	5,204
2017	39,407.86	7,153	8,819	30,589	16.91	1,809
2018	75,018.09	10,480	12,921	62,097	16.94	3,666
2019	35,409.81	3,321	4,095	31,315	16.91	1,852
2020	9,055.80	385	475	8,581	16.89	508
	1,754,298.81	632,757	780,155	974,144		58,204
UTMA, BELL TAVERN OFFICE						
FULLY ACCRUED						
2003	5,127.76	5,128	5,128			
	5,127.76	5,128	5,128			
EASTERN DIVISION OPERATIONS CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 6-2045						
1995	3,244,649.10	1,804,674	2,225,495	1,019,154	20.55	49,594
1996	321,193.63	174,890	215,672	105,522	20.70	5,098
1997	35.77	19	23	12	21.09	1
1998	5,353.18	2,777	3,425	1,929	21.11	91
1999	22,850.40	11,530	14,219	8,632	21.35	404
2000	18,353.25	8,988	11,084	7,269	21.62	336

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.61 OFFICE BUILDINGS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EASTERN DIVISION OPERATIONS CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 6-2045						
2002	131,885.13	60,825	75,008	56,877	21.90	2,597
2003	55,004.03	24,603	30,340	24,664	21.93	1,125
2004	47.68	21	26	22	22.16	1
2005	7,947.42	3,292	4,060	3,888	22.27	175
2006	372,116.31	147,656	182,087	190,029	22.42	8,476
2008	97,114.23	35,039	43,210	53,905	22.59	2,386
2009	9,183.22	3,130	3,860	5,323	22.73	234
2010	1,500.05	481	593	907	22.81	40
2011	306,105.94	91,342	112,641	193,464	22.93	8,437
2012	47,118.06	12,986	16,014	31,104	23.00	1,352
2013	69,478.95	17,502	21,583	47,896	23.02	2,081
2014	50,647.86	11,451	14,121	36,527	23.10	1,581
2015	189,077.22	37,513	46,260	142,817	23.23	6,148
2016	16,476.58	2,794	3,446	13,031	23.26	560
2017	38,145.67	5,295	6,530	31,616	23.28	1,358
2018	11,594.87	1,221	1,506	10,089	23.36	432
2019	21,928.93	1,531	1,888	20,041	23.31	860
2020	30,636.76	956	1,179	29,458	23.29	1,265
	5,068,444.24	2,460,516	3,034,269	2,034,175		94,632
GLENSIDE BUILDING						
FULLY ACCRUED						
1957	16,729.16	16,729	16,729			
	16,729.16	16,729	16,729			
SHAMOKIN OFFICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 6-2025						
1925	10,357.50	10,358	10,358			
1949	43.16	41	43			
1951	215.78	206	216			
1952	12,912.02	12,339	12,912			
1953	533.75	510	534			
1966	22,999.95	21,533	23,000			
1967	622.80	582	623			
1969	311.96	291	312			
1971	151.50	140	152			

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.61 OFFICE 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)
SHAMOKIN OFFICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 6-2025						
1978	1,925.00	1,761	1,925			
1979	8,511.25	7,747	8,511			
1981	751.41	681	751			
1984	7,087.46	6,382	7,087			
1985	4,503.74	4,041	4,504			
1986	15,680.45	14,004	15,680			
1989	5,533.35	4,884	5,533			
1990	743,356.45	653,708	743,356			
1991	35,970.37	31,568	35,970			
1992	8,819.93	7,709	8,820			
1993	27,286.97	23,701	27,287			
1994	30,495.03	26,348	30,495			
1995	6,910.36	5,943	6,910			
1996	50,618.27	43,223	50,618			
1997	28,222.30	23,995	28,222			
1998	19,875.74	16,775	19,876			
2000	28,400.84	23,632	28,401			
2001	68,390.99	56,327	68,391			
2002	79,929.91	65,191	79,930			
2003	15,044.05	12,150	15,044			
2004	27,422.58	21,911	27,423			
2005	46,930.64	37,033	46,931			
2006	5,742.42	4,464	5,742			
2007	53,705.39	41,058	53,705			
2008	14,326.12	10,759	14,326			
2009	12,869.26	9,467	12,869			
2010	183,782.88	131,772	183,783			
2011	442.90	309	443			
2013	4,584.80	2,964	4,585			
	1,585,269.28	1,335,507	1,585,269			
BUTLER BUILDING						
FULLY ACCRUED						
2006	1,827.34	1,827	1,827			
	1,827.34	1,827	1,827			

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.61 OFFICE 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)
WHITE HAVEN OFFICE						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 6-2032						
1977	98,502.03	81,018	98,502			
2007	19,308.81	10,699	13,894	5,415	11.06	490
2008	101,333.87	54,264	70,467	30,867	11.06	2,791
2010	963,471.56	474,413	616,069	347,403	11.08	31,354
2011	6,683.78	3,128	4,062	2,622	11.08	237
2012	2,277.62	1,004	1,304	974	11.09	88
2013	695.74	286	371	324	11.12	29
2015	1,384.63	471	612	773	11.14	69
2016	8,363.92	2,499	3,245	5,119	11.15	459
2017	3,926.93	988	1,283	2,644	11.15	237
2020	6,253.04	395	513	5,740	11.13	516
	1,212,201.93	629,165	810,321	401,881		36,270
OAKLAND BEACH						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 6-2028						
1997	51,750.88	39,822	51,288	463	7.11	65
1998	7,820.00	5,960	7,676	144	7.10	20
2009	1,246.99	774	997	250	7.19	35
	60,817.87	46,556	59,961	857		120
HONESDALE						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 6-2034						
1989	22,705.86	16,437	21,170	1,536	12.11	127
2002	22,713.32	13,501	17,388	5,325	12.79	416
2008	1,334.47	662	853	482	12.96	37
2009	348,869.51	166,027	213,831	135,039	12.94	10,436
2010	964.25	436	562	403	13.00	31
2011	3,027.06	1,296	1,669	1,358	13.03	104
2014	4,677.08	1,594	2,053	2,624	13.05	201
2016	16,824.58	4,484	5,775	11,050	13.07	845
2017	1,530.77	341	439	1,092	13.08	83
2019	213,786.51	25,227	32,491	181,296	13.09	13,850
	636,433.41	230,005	296,230	340,203		26,130

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.61 OFFICE 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)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 50-R3						
1973	6,738.00	5,534	6,738			
1981	1,800.00	1,324	1,707	93	14.30	7
2009	51,640.37	13,287	17,130	34,510	33.91	1,018
2010	38,074.67	9,005	11,610	26,465	34.70	763
2011	117,163.83	25,249	32,552	84,611	35.50	2,383
2012	107,696.89	20,915	26,965	80,732	36.30	2,224
2013	141,001.41	24,365	31,413	109,589	37.09	2,955
2014	797.55	121	156	642	37.89	17
2015	221,543.46	28,801	37,132	184,412	38.50	4,790
2016	239,916.45	25,863	33,344	206,572	39.30	5,256
2017	490,461.57	41,934	54,064	436,398	40.11	10,880
2018	390,169.52	24,581	31,691	358,478	40.92	8,760
2019	1,900,897.41	76,796	99,010	1,801,888	41.54	43,377
2020	99,663.41	1,754	2,261	97,402	41.80	2,330
	3,807,564.54	299,529	385,773	3,421,792		84,760
	67,391,524.17	18,535,500	22,853,271	44,538,253		1,657,154

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.9 2.46

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CRUM CREEK PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 6-2025						
2004	5,312.35	4,245	4,745	568	4.21	135
2006	6,572.82	5,109	5,710	862	4.23	204
	11,885.17	9,354	10,455	1,430		339
PICKERING PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 6-2025						
2004	6,084.35	4,861	5,433	651	4.21	155
	6,084.35	4,861	5,433	651		155
NESHAMINY PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 6-2034						
1909	1,889.70	1,890	1,890			
1971	634.85	521	585	50	10.85	5
1981	1,982.15	1,529	1,716	266	11.79	23
1989	688.44	496	557	132	12.30	11
1993	10,948.11	7,534	8,454	2,494	12.57	198
2000	30,704.27	18,988	21,307	9,398	12.81	734
2002	13,273.65	7,865	8,825	4,448	12.90	345
2004	23,957.89	13,524	15,175	8,782	12.92	680
2017	2,238.92	498	559	1,680	13.11	128
	86,317.98	52,845	59,067	27,251		2,124
IRONWORKS						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 6-2024						
1955	183.83	176	184			
1994	23,915.98	21,367	23,893	23	3.19	7
1995	1,368.26	1,216	1,360	9	3.23	3
2002	5,352.67	4,566	5,106	247	3.23	76
	30,820.74	27,325	30,542	279		86

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BRYN MAWR GARAGE						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 6-2038						
1993	25,266.00	16,057	17,947	7,319	15.92	460
1994	2,727.12	1,707	1,908	819	15.98	51
1997	2,414.77	1,434	1,603	812	16.25	50
1999	46,457.24	26,471	29,588	16,870	16.42	1,027
2001	1,267.90	691	772	496	16.48	30
2004	20,209.87	10,155	11,351	8,859	16.58	534
2005	502.49	245	274	229	16.61	14
2012	13,769.40	4,698	5,251	8,518	16.89	504
2017	5,574.48	1,010	1,129	4,446	16.95	262
2019	20,577.40	1,922	2,148	18,429	16.98	1,085
	138,766.67	64,390	71,971	66,796		4,017
GREAT VALLEY OPERATIONS						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 6-2031						
1997	3,767.16	2,657	2,970	797	9.92	80
1999	175,296.52	120,096	134,237	41,060	10.00	4,106
2002	53,481.21	34,795	38,892	14,589	10.07	1,449
2003	12,557.70	8,002	8,944	3,614	10.11	357
2004	7,027.93	4,391	4,908	2,120	10.06	211
2006	5,234.04	3,104	3,469	1,765	10.12	174
2007	119.77	69	77	43	10.12	4
2009	16,517.38	8,870	9,914	6,603	10.13	652
2014	13,877.40	5,536	6,188	7,690	10.17	756
2015	2,301.17	831	929	1,372	10.17	135
2016	9,397.67	2,990	3,342	6,056	10.18	595
2017	15,510.86	4,176	4,668	10,843	10.18	1,065
	315,088.81	195,517	218,538	96,551		9,584
SPRINGFIELD OPERATIONS						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 6-2044						
1984	2,156,778.84	1,426,709	1,594,695	562,084	18.81	29,882
1985	24,926.45	16,307	18,227	6,699	18.90	354
1987	32,825.75	20,828	23,280	9,545	19.44	491
1988	3,596.76	2,250	2,515	1,082	19.61	55
1990	57,617.76	34,905	39,015	18,603	20.01	930

AQUA PENNSYLVANIA, INC.

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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)
SPRINGFIELD OPERATIONS						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 6-2044						
1991	3,149.64	1,874	2,095	1,055	20.25	52
1992	15,524.86	9,105	10,177	5,348	20.27	264
1993	8,731.17	5,015	5,605	3,126	20.56	152
1994	2,926.47	1,652	1,847	1,080	20.64	52
1996	7,830.00	4,244	4,744	3,086	20.91	148
1997	170,386.68	90,237	100,862	69,525	21.09	3,297
1998	13,639.55	7,075	7,908	5,732	21.11	272
1999	2,881,392.86	1,453,951	1,625,144	1,256,249	21.35	58,841
2000	8,077.34	3,972	4,440	3,638	21.44	170
2002	11,385.36	5,294	5,917	5,468	21.57	254
2003	2,415.62	1,089	1,217	1,198	21.62	55
2004	995.67	434	485	511	21.71	24
2005	49,658.55	20,807	23,257	26,402	21.84	1,209
2006	87,210.78	34,989	39,109	48,102	22.01	2,185
2007	36,096.70	13,847	15,477	20,619	22.09	933
2008	8,508.23	3,113	3,480	5,029	22.09	228
2009	279,692.47	96,941	108,355	171,337	22.15	7,735
2010	116,736.74	38,021	42,498	74,239	22.25	3,337
2011	477,915.43	145,382	162,500	315,416	22.30	14,144
2012	1,027.24	289	323	704	22.40	31
2014	7,851.99	1,812	2,025	5,827	22.49	259
2015	54,058.24	11,006	12,302	41,756	22.50	1,856
2017	17,551.19	2,501	2,795	14,756	22.57	654
2018	22,673.05	2,462	2,752	19,921	22.57	883
	6,561,181.39	3,456,111	3,863,045	2,698,136		128,747
MEDIA - OLD GARAGE						
FULLY ACCRUED						
1964	28,863.00	28,863	28,863			
1984	6,366.00	6,366	6,366			
1989	175.00	175	175			
1995	9,492.30	9,492	9,492			
	44,896.30	44,896	44,896			

AQUA PENNSYLVANIA, INC.

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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)
MEDIA - NEW GARAGE						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 6-2034						
1984	247,793.00	186,687	210,411	37,382	12.03	3,107
1985	42,277.00	31,589	35,603	6,674	12.10	552
1990	16,940.00	12,085	13,621	3,319	12.35	269
2008	11,286.60	5,583	6,292	4,994	13.02	384
	318,296.60	235,944	265,928	52,369		4,312
COMMERCE STREET GARAGE						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 6-2025						
1915	19.94	20	20			
1951	72.85	69	73			
1962	115.18	108	115			
1966	666.30	620	666			
1971	2,900.00	2,684	2,900			
1972	281.95	260	282			
1973	68.38	63	68			
1974	110.62	102	111			
1986	9,876.02	8,820	9,876			
1987	13,215.15	11,775	13,215			
1988	475.94	422	476			
1990	3,345.30	2,942	3,345			
2014	5,983.57	3,675	4,423	1,560	4.24	368
	37,131.20	31,560	35,571	1,560		368
FENCE AT PIPE YARD - ROARING CREEK						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 6-2022						
2008	10,521.68	9,579	10,522			
	10,521.68	9,579	10,522			
GARAGE AND TOOL HOUSE AT RESERVOIR NO. 6						
FULLY ACCRUED						
1907	2,822.87	2,823	2,823			
1987	8,590.29	8,590	8,590			

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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)
GARAGE AND TOOL HOUSE AT RESERVOIR NO. 6						
FULLY ACCRUED						
1988	880.00	880	880			
1989	10,152.56	10,153	10,153			
2011	2,309.51	2,310	2,309			
	24,755.23	24,756	24,755			
BUILDING AT RESERVOIR NO. 2 - BEAR GAP						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 6-2021						
1921	641.37	550	641			
1981	10,140.88	10,078	10,141			
2008	13,047.53	12,793	13,048			
	23,829.78	23,421	23,830			
SHENANGO VALLEY TREATMENT PLANT GARAGE						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 6-2075						
2000	450,000.00	168,075	193,615	256,385	34.81	7,365
2003	6,824.44	2,217	2,554	4,271	36.90	116
2008	4,603.80	1,115	1,284	3,319	39.88	83
	461,428.24	171,407	197,453	263,975		7,564
WAYMART GARAGE						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 6-2034						
1992	925.00	644	742	183	12.57	15
2003	5,910.45	3,420	3,940	1,971	12.93	152
2010	3,950.45	1,784	2,055	1,895	13.06	145
	10,785.90	5,848	6,737	4,049		312

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WESTERN UTILITIES						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 6-2046						
1997	235.55	121	139	96	22.55	4
1998	44.80	22	25	19	22.70	1
2000	8,540.51	4,058	4,675	3,866	22.92	169
2008	17,418.79	6,086	7,011	10,408	23.74	438
	26,239.65	10,287	11,850	14,390		612
FAWN LAKE						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 6-2040						
1990	29,050.03	18,580	21,403	7,647	17.33	441
1991	22,891.42	14,438	16,632	6,260	17.42	359
1992	140.00	87	100	40	17.55	2
1993	4,907.00	3,009	3,466	1,441	17.50	82
1994	9,557.62	5,753	6,627	2,931	17.69	166
1995	14,955.84	8,857	10,203	4,753	17.73	268
	81,501.91	50,724	58,431	23,071		1,318
HONESDALE						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 6-2034						
2011	5,868.00	2,506	2,887	2,981	13.08	228
	5,868.00	2,506	2,887	2,981		228
	8,195,399.60	4,421,331	4,941,911	3,253,489		159,766
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					20.4	1.95

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BRYN MAWR						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2051						
1971	11,059.91	9,189	10,383	677	10.13	67
1990	827.32	542	612	215	16.20	13
1991	24.02	15	17	7	16.55	
1992	13,867.77	8,771	9,911	3,957	16.70	237
1993	3,440.41	2,129	2,406	1,035	17.09	61
1994	2,175.88	1,316	1,487	689	17.50	39
1995	1,056.10	623	704	352	17.92	20
2004	20,592.03	9,071	10,250	10,342	21.27	486
2008	3,915,511.54	1,402,928	1,585,258	2,330,254	22.84	102,025
2009	5,227,966.51	1,756,597	1,984,891	3,243,076	23.22	139,667
2010	1,438,903.31	450,089	508,584	930,319	23.62	39,387
2011	391,169.74	112,892	127,564	263,606	24.03	10,970
2012	122,346.81	32,324	36,525	85,822	24.36	3,523
2013	188,260.58	44,938	50,778	137,482	24.72	5,562
2014	154,291.08	32,710	36,961	117,330	25.10	4,675
2015	93,691.65	17,239	19,479	74,212	25.50	2,910
2016	24,784.68	3,849	4,349	20,435	25.83	791
2017	3,617.04	453	512	3,105	26.19	119
2018	495,571.80	46,584	52,638	442,934	26.49	16,721
	12,109,158.18	3,932,259	4,443,310	7,665,848		327,273
CRUM CREEK PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2029						
2004	20.70	14	16	5	7.88	1
2005	4,312.86	2,866	3,238	1,074	7.95	135
2006	6,455.14	4,199	4,745	1,710	7.93	216
2008	16,879.35	10,374	11,722	5,157	8.00	645
2011	34,133.88	18,671	21,097	13,036	8.07	1,615
2012	80,600.22	41,823	47,258	33,342	8.11	4,111
2017	7,644.65	2,402	2,714	4,930	8.18	603
	150,046.80	80,349	90,791	59,256		7,326

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GREEN LANE						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
1985	35,032.39	25,924	29,293	5,739	12.56	457
1992	10,660.99	7,173	8,105	2,556	13.98	183
2008	15,867.06	6,797	7,680	8,187	17.01	481
2013	15,635.25	4,750	5,367	10,268	17.76	578
2014	9,444.14	2,582	2,918	6,527	17.94	364
2015	10,126.15	2,445	2,763	7,363	18.06	408
2016	41,004.32	8,492	9,596	31,409	18.19	1,727
2017	17,757.04	3,017	3,409	14,348	18.32	783
2018	7,043.05	914	1,033	6,010	18.44	326
2019	3,694.93	319	360	3,334	18.53	180
	166,265.32	62,413	70,524	95,741		5,487
SPRINGTON						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2039						
1976	911.98	739	835	77	10.50	7
1984	1,635.12	1,232	1,392	243	12.03	20
1987	12,373.44	9,020	10,192	2,181	12.55	174
1988	288.24	208	235	53	12.70	4
1992	1,454.78	991	1,120	335	13.44	25
1993	12,466.00	8,337	9,420	3,046	13.74	222
2007	398.21	183	207	191	16.10	12
2011	5,798.75	2,137	2,415	3,384	16.70	203
2013	58,121.06	18,198	20,563	37,558	17.00	2,209
2014	4,487.15	1,269	1,434	3,053	17.12	178
2015	4,599.07	1,150	1,299	3,300	17.24	191
2017	98,741.58	17,438	19,704	79,037	17.48	4,522
2018	168,520.69	22,801	25,764	142,756	17.58	8,120
2019	41,868.20	3,772	4,262	37,606	17.67	2,128
2020	40,611.63	1,645	1,859	38,753	17.77	2,181
	452,275.90	89,120	100,702	351,574		20,196
IRONWORKS						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2043						
1943	2,789.57	2,689	2,790			
1945	278.82	266	279			

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

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RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
IRONWORKS						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2043						
1964	257.05	225	255	2	8.18	
1968	1,492.97	1,276	1,444	49	8.98	5
1969	2,353.57	1,997	2,260	93	9.23	10
1975	934.99	757	857	78	10.75	7
2005	77,566.84	35,913	40,649	36,918	18.27	2,021
2007	54,601.02	23,124	26,173	28,428	18.72	1,519
2008	3,875.38	1,561	1,767	2,109	18.90	112
2013	23,279.99	6,514	7,373	15,907	19.95	797
2014	58,108.85	14,550	16,469	41,640	20.20	2,061
2015	129,020.44	28,410	32,156	96,864	20.36	4,758
2016	94,671.74	17,760	20,102	74,570	20.57	3,625
2017	22,157.22	3,390	3,837	18,320	20.76	882
2019	75,742.72	5,802	6,567	69,176	21.08	3,282
2020	18,890.99	644	729	18,162	21.23	855
	566,022.16	144,878	163,707	402,315		19,934
GREAT VALLEY OPERATIONS						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2038						
1987	87,411.25	64,317	72,676	14,735	12.12	1,216
1988	799,825.00	581,473	657,044	142,781	12.30	11,608
1989	334,259.13	239,864	271,038	63,221	12.50	5,058
1990	11,395.05	8,059	9,106	2,289	12.73	180
1991	163,258.18	114,134	128,967	34,291	12.80	2,679
1994	10,974.15	7,310	8,260	2,714	13.41	202
1998	13,527.87	8,371	9,459	4,069	14.01	290
2004	6,630.64	3,498	3,953	2,678	15.00	179
2007	1,612,173.24	760,301	859,113	753,060	15.41	48,868
2009	71,575.33	30,613	34,592	36,984	15.72	2,353
2011	7,735.00	2,934	3,315	4,420	15.96	277
2013	131,495.23	42,604	48,141	83,354	16.17	5,155
2014	67,317.94	19,724	22,287	45,031	16.29	2,764
2015	244,805.00	63,478	71,728	173,077	16.42	10,541
2016	10,894.05	2,437	2,754	8,140	16.48	494
2018	6,172.54	874	988	5,185	16.67	311
2020	17,732.76	755	853	16,880	16.86	1,001
	3,597,182.36	1,950,746	2,204,273	1,392,909		93,176

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

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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)
FOXCROFT QUARRY						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
1986	478,038.53	383,722	433,592	44,447	8.54	5,205
1987	5,025.24	4,003	4,523	502	8.62	58
1989	39,871.32	31,267	35,331	4,541	8.74	520
1990	59,724.13	46,465	52,504	7,220	8.77	823
1991	1,490.13	1,148	1,297	193	8.86	22
1992	5,813.08	4,446	5,024	789	8.84	89
1996	12,378.00	9,037	10,211	2,167	9.15	237
1998	48,707.86	34,573	39,066	9,642	9.30	1,037
2003	22,845.91	14,841	16,770	6,076	9.57	635
2007	178,209.63	104,146	117,681	60,528	9.78	6,189
	852,103.83	633,648	715,999	136,105		14,815
PICKERING WEST						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2039						
2001	74,760.21	42,374	47,881	26,879	15.09	1,781
2003	792.47	423	478	314	15.47	20
2007	326,548.43	150,408	169,956	156,593	16.10	9,726
2008	28,304.14	12,414	14,027	14,277	16.32	875
2009	2,616,588.98	1,091,379	1,233,219	1,383,370	16.42	84,249
2010	50,613.51	19,911	22,499	28,115	16.57	1,697
2011	164,136.04	60,501	68,364	95,772	16.70	5,735
2012	4,400,501.05	1,501,451	1,696,586	2,703,915	16.89	160,090
2013	219,713.48	68,792	77,732	141,981	17.00	8,352
2017	9,148.34	1,616	1,826	7,322	17.48	419
	7,891,106.65	2,949,269	3,332,568	4,558,539		272,944
NESHAMINY						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2044						
1992	14,474.67	9,446	10,674	3,801	15.30	248
2007	3,949.05	1,645	1,859	2,090	19.25	109
2008	2,249.22	889	1,005	1,245	19.51	64
2011	14,105.28	4,593	5,190	8,915	20.19	442

AQUA PENNSYLVANIA, INC.

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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)
NESHAMINY						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2044						
2012	2,782.68	833	941	1,841	20.49	90
2014	7,905.80	1,932	2,183	5,723	20.87	274
2020	185,309.46	6,097	6,889	178,420	22.03	8,099
	230,776.16	25,435	28,741	202,035		9,326
INGRAM'S MILL SHED						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
1990	2,257.94	1,652	1,867	391	11.27	35
2005	70,161.91	38,456	43,454	26,708	12.99	2,056
2006	65,836.17	34,959	39,503	26,334	13.03	2,021
2007	15,415.09	7,885	8,910	6,505	13.13	495
2008	65,252.38	32,032	36,195	29,057	13.22	2,198
2012	4,391.61	1,722	1,946	2,446	13.57	180
	223,315.10	116,706	131,874	91,441		6,985
DWELLING AND GARAGE AT BEAR GAP PUMPING STATION						
FULLY ACCRUED						
1892	1,165.07	1,165	1,165			
1938	266.69	267	267			
1940	753.51	754	754			
1947	144.38	144	144			
1949	490.00	490	490			
1961	2,996.93	2,997	2,997			
1964	1,089.01	1,089	1,089			
1970	3,593.78	3,594	3,594			
1978	309.07	309	309			
1981	3,614.99	3,615	3,615			
1983	5,843.36	5,843	5,843			
1986	97.08	97	97			
1988	4,484.11	4,484	4,484			
1990	394.15	394	394			
1991	574.30	574	574			
1994	1,350.00	1,350	1,350			
	27,166.43	27,166	27,166			

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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)
BRIDGE DECK - ROARING CREEK						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2044						
1994	2,926.97	1,840	2,083	844	15.80	53
1996	2,873.14	1,728	1,956	917	16.40	56
2009	3,583.33	1,335	1,511	2,072	19.79	105
2017	30,475.52	4,526	5,124	25,352	21.50	1,179
	39,858.96	9,429	10,674	29,185		1,393
HAWLEY TELEMETRY BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2044						
1994	66,387.19	41,731	47,243	19,144	15.80	1,212
2017	1,910.06	284	322	1,589	21.50	74
2019	350,537.16	25,940	29,366	321,171	21.89	14,672
	418,834.41	67,955	76,931	341,903		15,958
CHALFONT						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2041						
1991	884.19	600	679	205	14.11	15
1997	8,005.03	4,848	5,488	2,517	15.47	163
2001	38.67	21	24	15	16.22	1
2007	48,723.24	21,438	24,269	24,454	17.50	1,397
2015	4,771.54	1,117	1,265	3,507	18.82	186
2019	108,335.25	8,970	10,155	98,181	19.39	5,063
	170,757.92	36,994	41,880	128,878		6,825
MONROE MANOR						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2022						
1977	2,522.65	2,450	2,523			
1987	2,219.38	2,142	2,219			
1989	599.24	576	599			
2000	1,296.90	1,224	1,297			
	6,638.17	6,392	6,638			

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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)
EMBREEVILLE STORAGE SHED						
FULLY ACCRUED						
1948	3,210.00	3,210	3,210			
	3,210.00	3,210	3,210			
EMBREEVILLE CONTROL VALVE BUILDING						
FULLY ACCRUED						
1948	1,441.74	1,442	1,442			
2017	4,660.61	4,661	4,660			
	6,102.35	6,103	6,102			
WAYMART WAREHOUSE						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2043						
2003	112,725.49	56,430	63,951	48,775	17.71	2,754
2008	34,732.97	13,994	15,859	18,874	18.90	999
2009	93.30	36	41	53	19.11	3
2011	25,208.23	8,382	9,499	15,709	19.57	803
	172,759.99	78,842	89,350	83,410		4,559
DEER LAKE BOROUGH						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
2005	19,037.71	8,575	9,718	9,320	19.22	485
	19,037.71	8,575	9,718	9,320		485
SPRINGFIELD						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2049						
2008	187,631.74	68,898	78,081	109,551	21.97	4,986
2010	88,276.41	28,372	32,154	56,123	22.70	2,472
2011	8,176.25	2,432	2,756	5,420	23.04	235
2013	272,569.09	67,161	76,112	196,457	23.70	8,289
2014	158,188.89	34,707	39,333	118,856	24.02	4,948

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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)
SPRINGFIELD						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2049						
2015	60,533.77	11,556	13,096	47,438	24.37	1,947
2017	124,514.32	16,249	18,415	106,100	24.99	4,246
2018	1,684.05	165	187	1,497	25.26	59
	901,574.52	229,540	260,134	641,441		27,182
COMMERCE STREET						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2049						
2008	166,704.91	61,214	69,373	97,332	21.97	4,430
	166,704.91	61,214	69,373	97,332		4,430
COVE VILLAGE						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2025						
1973	905.50	839	906			
1974	353.76	327	354			
2005	1,124.71	889	1,070	55	4.17	13
	2,383.97	2,055	2,329	55		13
SECURITY SYSTEMS						
SURVIVOR CURVE.. IOWA 25-S3						
1982	135,299.91	130,551	135,300			
2001	68,217.59	51,061	58,499	9,718	6.64	1,464
2002	8,860.00	6,413	7,347	1,513	7.16	211
2005	5,445.00	3,473	3,979	1,466	8.94	164
2006	851.71	515	590	262	9.64	27
2007	64.63	37	42	22	10.35	2
2013	8,802.60	2,920	3,345	5,457	15.61	350
2014	594,778.77	172,248	197,340	397,438	16.56	24,000
2015	1,204,670.82	297,192	340,486	864,185	17.56	49,213
2016	794,447.10	161,908	185,494	608,953	18.56	32,810
2017	1,634,162.83	262,937	301,241	1,332,922	19.56	68,145

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SECURITY SYSTEMS						
SURVIVOR CURVE.. IOWA 25-S3						
2018	132,789.91	15,669	17,952	114,838	20.56	5,586
2019	564,419.42	42,388	48,563	515,857	21.56	23,927
2020	127,221.22	4,097	4,694	122,527	22.56	5,431
	5,280,031.51	1,151,409	1,304,872	3,975,160		211,330
	33,453,313.31	11,673,707	13,190,866	20,262,447		1,049,637
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					19.3	3.14

AQUA PENNSYLVANIA, INC.

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CRUM CREEK PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2045						
1920	66,188.74	54,685	43,466	22,723	21.20	1,072
1988	45,736.60	26,664	21,194	24,543	23.43	1,048
1993	96,686.46	52,588	41,799	54,887	23.27	2,359
1999	5,791.51	2,784	2,213	3,579	23.50	152
2001	210,077.18	95,837	76,175	133,902	23.54	5,688
2002	24,104.79	10,712	8,514	15,590	23.44	665
2003	4,272.48	1,835	1,459	2,814	23.57	119
2004	13,112.91	5,447	4,330	8,783	23.57	373
2005	65,067.93	26,131	20,770	44,298	23.47	1,887
2006	57,786.33	22,248	17,684	40,103	23.56	1,702
2007	274,513.92	101,158	80,405	194,109	23.56	8,239
2008	22,260.45	7,833	6,226	16,034	23.48	683
2009	48,880.01	16,311	12,965	35,915	23.46	1,531
2010	37,080.00	11,639	9,251	27,829	23.50	1,184
2011	33,085.11	9,710	7,718	25,367	23.47	1,081
2014	65,768.11	14,693	11,679	54,089	23.46	2,306
2015	387,864.44	76,254	60,610	327,255	23.49	13,932
2016	30,978.06	5,223	4,151	26,827	23.42	1,145
2017	40,000.79	5,536	4,400	35,601	23.35	1,525
2021	98,885.00	544	432	98,453	22.50	4,376
	1,628,140.82	547,832	435,440	1,192,701		51,067
CRUM CREEK TRAVELING SCREEN						
FULLY ACCRUED						
1974	83,928.29	83,928	83,928			
1976	953.84	954	954			
2008	2,607.41	2,607	2,608			
	87,489.54	87,489	87,490			
CRUM CREEK SILTATION BASIN						
FULLY ACCRUED						
2005	2,160.08	2,160	2,160			
2007	11,565.29	11,565	11,565			
	13,725.37	13,725	13,725			

AQUA PENNSYLVANIA, INC.

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PICKERING CREEK PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2054						
1982	800.00	443	352	448	31.18	14
1999	367,493.54	150,268	119,232	248,261	31.44	7,896
2001	38,678.21	14,895	11,819	26,860	31.53	852
2004	9,395.89	3,258	2,585	6,811	31.56	216
2005	3,637.80	1,209	959	2,679	31.64	85
2006	15,988.64	5,094	4,042	11,947	31.55	379
2009	220,771.47	59,917	47,542	173,230	31.54	5,492
2010	23,576.01	5,981	4,746	18,830	31.62	596
2011	33,945.74	8,011	6,356	27,589	31.57	874
2012	1,274.78	277	220	1,055	31.57	33
2014	9,252.74	1,630	1,293	7,959	31.56	252
2015	13,315.73	2,060	1,635	11,681	31.42	372
2017	30,861.14	3,299	2,618	28,244	31.34	901
2018	12,003.66	973	772	11,232	31.15	361
2019	143,614.95	7,698	6,108	137,507	30.93	4,446
2020	2,436.91	59	47	2,390	30.40	79
	927,047.21	265,072	210,325	716,722		22,848
PICKERING CREEK TRAVELING SCREEN						
FULLY ACCRUED						
2008	40,908.73	40,909	40,909			
	40,908.73	40,909	40,909			
NESHAMINY CREEK PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2044						
1909	15,825.27	13,440	10,656	5,169	19.83	261
1994	222,083.35	120,591	95,615	126,468	22.51	5,618
1996	22,824.87	11,976	9,496	13,329	22.42	595
2001	26,351.60	12,282	9,738	16,613	22.62	734
2005	43,579.82	17,916	14,205	29,374	22.56	1,302
2007	3,327.96	1,258	997	2,331	22.61	103
2008	7,884.47	2,845	2,256	5,629	22.59	249
2013	670,405.77	171,490	135,973	534,433	22.55	23,700

AQUA PENNSYLVANIA, INC.

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NESHAMINY CREEK PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2044						
2014	32,072.16	7,383	5,854	26,218	22.57	1,162
2016	12,262.60	2,137	1,694	10,568	22.50	470
2017	2,405.29	344	273	2,133	22.43	95
	1,059,023.16	361,662	286,758	772,265		34,289
PERKIOMEN CREEK						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2056						
1931	29,990.71	22,610	17,927	12,063	29.30	412
1957	10,622.72	7,111	5,638	4,984	31.49	158
1958	1,257.56	837	664	594	31.58	19
1959	59.07	39	31	28	31.71	1
1965	5,612.07	3,567	2,828	2,784	31.96	87
1981	2,452.85	1,346	1,067	1,386	32.71	42
1986	828.49	426	338	491	32.82	15
1990	340,329.63	164,311	130,281	210,049	32.94	6,377
1996	6,665.10	2,854	2,263	4,402	33.05	133
1998	22,480.17	9,154	7,258	15,222	33.12	460
1999	22,212.84	8,792	6,971	15,242	33.20	459
2001	4,938.30	1,834	1,454	3,484	33.44	104
2002	23,594.81	8,494	6,735	16,860	33.33	506
2007	3,215.98	937	743	2,473	33.42	74
2010	6,975.41	1,702	1,349	5,626	33.30	169
2011	10,189.28	2,305	1,828	8,362	33.35	251
2015	56,867.41	8,405	6,664	50,203	33.16	1,514
2016	4,339.75	544	431	3,908	33.13	118
2017	38,338.61	3,911	3,101	35,238	33.01	1,067
2018	18,032.19	1,394	1,105	16,927	32.84	515
	609,002.95	250,573	198,677	410,326		12,481
PERKIOMEN CREEK TRAVELING SCREEN						
FULLY ACCRUED						
1957	583.27	583	583			
1958	783.85	784	784			
1959	1,076.19	1,076	1,076			
1973	10,429.67	10,430	10,430			
1984	4,421.25	4,421	4,421			

AQUA PENNSYLVANIA, INC.

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PERKIOMEN CREEK TRAVELING SCREEN						
FULLY ACCRUED						
1985	46,618.30	46,618	46,618			
1986	27,505.50	27,506	27,506			
1989	9,832.18	9,832	9,832			
1990	1,859.63	1,860	1,860			
1999	1,725.40	1,725	1,725			
2000	1,176.55	1,177	1,177			
	106,011.79	106,012	106,012			
GREEN LANE						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2082						
1957	5,369,106.47	3,114,619	2,464,672	2,904,435	46.14	62,948
1958	10,135.71	5,787	4,579	5,556	47.14	118
1962	139.46	77	61	79	47.64	2
1963	1,084.72	595	471	614	47.52	13
1967	1,009.05	532	421	588	48.29	12
1970	2,862.53	1,453	1,150	1,713	49.25	35
1978	1,742.59	797	631	1,112	50.71	22
1981	32,915.31	14,391	11,388	21,527	51.16	421
1993	5,425.05	1,867	1,477	3,948	52.90	75
1997	532.84	165	131	402	53.17	8
1998	14,738.92	4,426	3,502	11,237	53.01	212
1999	2,888.32	836	662	2,227	53.44	42
2004	12,233.94	2,909	2,302	9,932	53.68	185
2005	300,406.38	68,132	53,914	246,492	53.69	4,591
2006	2,875.60	619	490	2,386	53.74	44
2013	97,350.95	12,295	9,729	87,622	53.60	1,635
2015	344,414.15	33,684	26,655	317,759	53.07	5,988
2017	99,551.62	6,610	5,231	94,321	52.75	1,788
2019	40,915.89	1,346	1,065	39,851	51.44	775
2020	26,001.94	385	305	25,697	49.76	516
2021	139,433.62	363	287	139,146	48.18	2,888
	6,505,765.06	3,271,888	2,589,122	3,916,643		82,318

AQUA PENNSYLVANIA, INC.

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SPRINGTON						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2057						
1932	1,644,126.24	1,240,329	981,502	662,625	28.89	22,936
1939	875.79	637	504	372	30.61	12
1940	886.19	644	510	377	30.36	12
1959	12,635.73	8,348	6,606	6,030	31.71	190
1964	3,632.50	2,309	1,827	1,805	32.54	55
1968	2,433.32	1,502	1,189	1,245	32.72	38
1975	777.28	452	358	420	32.99	13
1978	7,415.31	4,153	3,286	4,129	33.59	123
1980	1,710.55	941	745	966	33.33	29
1981	46,993.29	25,593	20,252	26,741	33.24	804
1982	6,625.51	3,543	2,804	3,822	33.71	113
1983	17,832.28	9,424	7,457	10,375	33.68	308
1984	12,681.07	6,617	5,236	7,445	33.68	221
1985	30,310.25	15,604	12,348	17,962	33.69	533
1986	28,144.30	14,280	11,300	16,844	33.74	499
1987	5,036.26	2,516	1,991	3,045	33.82	90
1988	77,538.05	38,087	30,139	47,399	33.92	1,397
1989	52,581.90	25,376	20,081	32,501	34.04	955
1990	3,170.36	1,511	1,196	1,975	33.77	58
1991	88,633.22	41,401	32,762	55,872	33.94	1,646
1992	3,962.38	1,823	1,443	2,520	33.75	75
1993	25,075.36	11,274	8,921	16,154	33.98	475
1994	5,660.71	2,499	1,978	3,683	33.85	109
1995	184,044.78	79,139	62,625	121,420	34.13	3,558
1996	9,424.27	3,966	3,138	6,286	34.07	185
1997	158,058.79	64,946	51,393	106,665	34.05	3,133
1999	600,328.08	233,708	184,939	415,389	34.12	12,174
2002	14,680.96	5,203	4,117	10,564	34.16	309
2003	35,517.99	12,105	9,579	25,939	34.33	756
2004	105,864.75	34,755	27,502	78,362	34.27	2,287
2007	142,968.47	40,889	32,356	110,612	34.33	3,222
2008	13,245.67	3,598	2,847	10,398	34.20	304
2009	42,599.08	10,863	8,596	34,003	34.33	990
2010	80,845.28	19,290	15,265	65,581	34.30	1,912
2011	87,942.02	19,462	15,401	72,541	34.30	2,115
2012	3,074.63	627	496	2,578	34.17	75
2013	19,887.37	3,683	2,914	16,973	34.09	498
2016	7,495.04	919	727	6,768	34.01	199

AQUA PENNSYLVANIA, INC.

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SPRINGTON						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2057						
2017	286,972.09	28,640	22,664	264,309	33.84	7,811
2020	56,263.12	1,260	997	55,266	32.70	1,690
2021	66,495.59	259	205	66,291	32.03	2,070
	3,994,445.83	2,022,175	1,600,195	2,394,251		73,979
IRONWORKS CREEK						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2068						
1943	851,710.91	576,097	455,879	395,832	37.20	10,641
1945	27,587.61	18,390	14,552	13,035	37.89	344
1946	609.41	405	320	289	37.61	8
1950	4,336.62	2,823	2,234	2,103	37.95	55
1951	7,040.87	4,518	3,575	3,466	38.95	89
1953	349.69	223	176	173	38.64	4
1954	1,408.54	893	707	702	38.52	18
1955	830.75	519	411	420	39.52	11
1961	1,475.62	882	698	778	40.25	19
1981	2,061.06	1,000	791	1,270	42.21	30
1983	2,645.75	1,249	988	1,657	42.25	39
1987	8,431.01	3,727	2,949	5,482	42.59	129
1992	4,402.33	1,772	1,402	3,000	42.68	70
1993	3,039.83	1,198	948	2,092	42.68	49
1997	4,503.82	1,604	1,269	3,235	42.92	75
1998	3,133.00	1,083	857	2,276	43.04	53
2000	843,147.80	274,698	217,375	625,773	42.94	14,573
2002	18,695.56	5,644	4,466	14,229	43.36	328
2004	46,791.43	13,088	10,357	36,435	43.13	845
2005	130,517.18	34,744	27,494	103,023	43.42	2,373
2006	1,105,258.51	280,404	221,890	883,368	43.39	20,359
2007	791,580.23	190,454	150,711	640,869	43.39	14,770
2008	38,622.20	8,767	6,938	31,685	43.43	730
2009	10,702.25	2,288	1,811	8,892	43.20	206
2010	33,486.43	6,660	5,270	28,216	43.30	652
2011	13,892.30	2,560	2,026	11,867	43.16	275
2013	38,626.22	5,867	4,643	33,984	43.27	785

AQUA PENNSYLVANIA, INC.

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
IRONWORKS CREEK						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2068						
2016	112,222.58	11,200	8,863	103,360	42.87	2,411
2017	66,243.89	5,339	4,225	62,019	42.76	1,450
2019	660,403.45	26,482	20,956	639,448	41.92	15,254
	4,833,756.85	1,484,578	1,174,782	3,658,975		86,645
RIDLEY CREEK DAM						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2067						
1942	48,831.00	33,454	26,473	22,358	36.20	618
1957	45,168.94	28,222	22,333	22,836	38.29	596
2002	29,131.51	8,903	7,045	22,086	42.60	518
2003	255,656.70	75,316	59,599	196,057	42.49	4,614
2004	10,479.22	2,967	2,348	8,131	42.42	192
2006	41,816.26	10,793	8,541	33,276	42.39	785
2008	14,763.89	3,408	2,697	12,067	42.50	284
2009	14,860.33	3,213	2,543	12,318	42.60	289
2013	10,296.96	1,588	1,257	9,040	42.50	213
2017	46,621.43	3,828	3,029	43,592	41.91	1,040
	517,626.24	171,692	135,864	381,762		9,149
TOWNSHIP LINE DAM						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2094						
1934	62,256.13	41,587	32,909	29,347	43.12	681
1988	35,013.13	12,500	9,892	25,122	58.99	426
1989	18,049.36	6,303	4,988	13,062	59.16	221
1990	16,250.50	5,546	4,389	11,862	59.34	200
1994	425,033.22	130,740	103,458	321,575	60.21	5,341
1996	9,960.54	2,908	2,301	7,659	60.00	128
2009	46,537.33	7,493	5,929	40,608	61.24	663
2010	14,825.54	2,215	1,753	13,073	61.19	214
2011	445,190.30	61,214	48,440	396,750	61.17	6,486
2012	118,942.61	14,880	11,775	107,168	61.18	1,752

AQUA PENNSYLVANIA, INC.

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TOWNSHIP LINE DAM						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2094						
2013	8,623.04	969	767	7,856	61.21	128
2015	24,453.40	2,108	1,668	22,785	60.92	374
2017	47,187.47	2,779	2,199	44,988	59.94	751
	1,272,322.57	291,242	230,467	1,041,856		17,365
SHENANGO RIVER DAM						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2051						
1927	21,675.62	17,070	13,508	8,168	25.30	323
1948	32.89	24	19	14	27.25	1
2006	2,544.43	860	681	1,864	28.92	64
2011	1,910,697.67	480,732	380,415	1,530,283	29.01	52,750
2019	29,068.84	1,689	1,337	27,732	28.37	978
	1,964,019.45	500,375	395,959	1,568,060		54,116
RESERVOIR NO. 1 - BEAR GAP						
FULLY ACCRUED						
PROBABLE RETIREMENT YEAR.. 6-2067						
1891	7,531.44	7,531	7,531			
1916	16,713.69	16,714	16,714			
2000	16,335.07	16,335	16,335			
2010	90,295.31	90,295	90,295			
2017	1,812,308.05	1,812,308	1,812,308			
2019	3,606.21	3,606	3,606			
	1,946,789.77	1,946,789	1,946,790			
RESERVOIR NO. 2 - BEAR GAP						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2073						
1916	8,025.93	6,137	4,281	3,745	32.23	116
1923	394,184.44	292,840	204,285	189,900	33.83	5,613
1936	13,192.99	9,169	6,396	6,797	37.20	183
1941	5,687.34	3,810	2,658	3,029	39.30	77
1942	3,355.56	2,246	1,567	1,789	38.89	46
1986	1,403,126.02	604,607	421,773	981,353	45.90	21,380

AQUA PENNSYLVANIA, INC.

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RESERVOIR NO. 2 - BEAR GAP						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2073						
1989	3,397.11	1,381	963	2,434	46.38	52
1990	12,927.99	5,169	3,606	9,322	46.17	202
1993	6,233.82	2,335	1,629	4,605	46.33	99
1995	9,166.91	3,258	2,273	6,894	46.71	148
1996	13,584.79	4,707	3,284	10,301	46.68	221
2000	489,488.23	150,322	104,864	384,624	46.82	8,215
2002	3,849.76	1,097	765	3,084	47.04	66
2009	127,814.32	25,537	17,815	110,000	47.07	2,337
2011	13,616.99	2,337	1,630	11,987	47.07	255
2015	8,317.08	908	633	7,684	46.88	164
2017	23,013.12	1,717	1,198	21,815	46.50	469
2018	256,218.10	14,451	10,081	246,137	46.03	5,347
2019	382,460.30	14,189	9,898	372,562	45.42	8,203
2021	18,827.84	55	38	18,789	42.79	439
	3,196,488.64	1,146,272	799,638	2,396,851		53,632
RESERVOIR NO. 4 - TROUT RUN						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2038						
1998	1,420.33	814	568	853	16.93	50
2011	8,976.44	3,282	2,289	6,687	16.92	395
2015	10,711.61	2,716	1,895	8,817	16.93	521
2017	21,201.81	3,857	2,691	18,511	16.87	1,097
2020	8,154.55	352	246	7,909	16.61	476
	50,464.74	11,021	7,688	42,777		2,539
RESERVOIR NO. 6 - ROARING CREEK						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2046						
1896	151,794.63	132,547	92,465	59,330	18.11	3,276
1902	23,803.28	20,352	14,198	9,606	20.14	477
1904	19,557.05	16,668	11,628	7,929	20.23	392
1909	20,890.90	17,743	12,378	8,513	19.83	429
1912	60,474.45	50,641	35,327	25,147	21.12	1,191
1924	349,934.14	284,391	198,391	151,543	22.30	6,796
1935	3,022.53	2,410	1,681	1,341	21.77	62
1936	6,891.54	5,432	3,789	3,102	22.77	136

AQUA PENNSYLVANIA, INC.

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RESERVOIR NO. 6 - ROARING CREEK						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2046						
1937	4,291.63	3,378	2,356	1,935	22.64	85
1938	8,607.87	6,767	4,721	3,887	22.52	173
1939	2,287.32	1,795	1,252	1,035	22.42	46
1941	302.46	236	165	138	22.29	6
1973	4,119.06	2,754	1,921	2,198	23.68	93
1974	21,410.12	14,114	9,846	11,564	24.17	478
1985	1,444,815.07	862,555	601,718	843,098	24.13	34,940
1991	10,879.28	5,988	4,177	6,702	24.30	276
1993	4,741.73	2,526	1,762	2,980	24.33	122
1994	22,873.37	11,993	8,366	14,507	24.27	598
2000	35,407.57	16,309	11,377	24,030	24.30	989
2001	41,896.66	18,703	13,047	28,849	24.50	1,178
2002	14,092.51	6,130	4,276	9,816	24.35	403
2003	53,889.03	22,671	15,815	38,074	24.44	1,558
2005	187,721.51	73,624	51,360	136,361	24.41	5,586
2007	3,007.71	1,083	755	2,252	24.42	92
2008	479,590.06	164,499	114,754	364,836	24.42	14,940
2009	8,858.66	2,873	2,004	6,854	24.48	280
2011	2,781.00	795	555	2,226	24.38	91
2012	64,654.42	17,030	11,880	52,774	24.47	2,157
2015	9,221.57	1,760	1,228	7,994	24.37	328
2016	30,346.63	4,959	3,459	26,887	24.32	1,106
2017	41,710.77	5,585	3,896	37,815	24.26	1,559
2019	218,376.44	14,828	10,344	208,032	24.02	8,661
2020	28,338.59	870	607	27,732	23.70	1,170
	3,380,589.56	1,794,009	1,251,499	2,129,091		89,674
BRUSH VALLEY RESERVOIR						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2027						
1882	23,655.70	22,648	15,799	7,856	6.17	1,273
1921	21,100.18	19,995	13,948	7,152	5.52	1,296
1924	12,924.99	12,130	8,462	4,463	6.34	704
1935	17,538.93	16,394	11,436	6,103	5.99	1,019
1941	233.27	216	151	83	6.46	13
1983	1,385.81	1,193	832	554	6.11	91
1986	3,118.80	2,644	1,844	1,274	6.23	204
1994	23,385.72	18,954	13,222	10,163	6.25	1,626
1996	3,332.71	2,664	1,858	1,474	6.21	237

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BRUSH VALLEY RESERVOIR						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2027						
2000	35,753.28	27,523	19,200	16,553	6.20	2,670
2001	113,136.70	86,029	60,014	53,123	6.22	8,541
2002	5,775.00	4,342	3,029	2,746	6.19	444
2003	1,154.81	855	596	558	6.23	90
2009	24,519.47	16,019	11,175	13,345	6.24	2,139
	287,015.37	231,606	161,568	125,447		20,347
ROADWAYS - ROARING CREEK						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2073						
1882	2,508.82	2,158	1,505	1,003	22.55	44
1886	6,473.02	5,495	3,833	2,640	23.98	110
1887	2,504.15	2,110	1,472	1,032	24.98	41
1900	749.15	606	423	326	28.51	11
1916	8,474.13	6,480	4,520	3,954	32.23	123
1919	8,186.61	6,165	4,301	3,886	33.38	116
1924	29,026.24	21,343	14,889	14,137	34.83	406
1931	3,846.25	2,727	1,902	1,944	36.84	53
1932	4,051.43	2,877	2,007	2,044	36.25	56
1934	91.24	64	45	47	36.70	1
1935	5,001.59	3,474	2,423	2,578	37.70	68
1936	3,195.60	2,221	1,549	1,646	37.20	44
1940	2,015.93	1,367	954	1,062	38.30	28
	76,124.16	57,087	39,824	36,300		1,101
ROADWAYS - PAVING ROARING CREEK						
FULLY ACCRUED						
1967	6,355.75	6,356	6,356			
1991	1,086.86	1,087	1,087			
	7,442.61	7,443	7,443			
RESERVOIR NO. 1 - MT. CARMEL						
FULLY ACCRUED						
1885	11,955.77	11,956	11,956			
1902	1,471.03	1,471	1,471			

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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)
RESERVOIR NO. 1 - MT. CARMEL						
FULLY ACCRUED						
1904	177.42	177	177			
1986	12,191.79	12,192	12,192			
1994	1,522.25	1,522	1,522			
2009	93,619.03	93,619	93,619			
2010	37,012.45	37,012	37,013			
	157,949.74	157,949	157,950			
RESERVOIR NO. 2 - MT. CARMEL						
FULLY ACCRUED						
1887	7,006.80	7,007	7,007			
1947	4,655.91	4,656	4,656			
1986	44,145.78	44,146	44,146			
1994	1,522.25	1,522	1,523			
	57,330.74	57,331	57,331			
CITIZENS WATER CO. DAM						
FULLY ACCRUED						
1984	75.66	76	76			
	75.66	76	76			
NORTH WAYNE						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2102						
2002	186,994.91	41,719	25,878	161,117	65.29	2,468
2003	13,760.83	2,956	1,834	11,927	64.89	184
2004	23,749.57	4,854	3,011	20,739	65.21	318
2019	105,406.90	2,857	1,772	103,635	62.77	1,651
	329,912.21	52,386	32,495	297,417		4,621

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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)
NUI FACILITIES						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2082						
2002	66,019.60	17,205	10,673	55,347	53.19	1,041
2003	38,703.34	9,618	5,966	32,737	53.68	610
2004	10,864.60	2,584	1,603	9,262	53.68	173
2005	259.34	59	37	223	53.69	4
2006	874.94	188	117	758	53.74	14
	116,721.82	29,654	18,395	98,327		1,842
WAPWALLOPEN						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2025						
1925	437.76	419	260	178	4.25	42
1970	800.35	739	458	342	4.20	81
	1,238.11	1,158	718	520		123
CORNOG QUARRY						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2128						
2003	2,444,421.18	464,196	287,944	2,156,477	75.71	28,483
2004	4,470.37	809	502	3,969	75.84	52
2009	255,890.14	34,289	21,270	234,620	75.96	3,089
2015	173,414.66	12,260	7,605	165,810	75.55	2,195
	2,878,196.35	511,554	317,321	2,560,875		33,819
RED SHALE DAM						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2103						
2003	1,879.56	400	248	1,631	65.58	25
2009	11,981.00	1,802	1,118	10,863	66.38	164
	13,860.56	2,202	1,366	12,495		189

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ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HONESDALE						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2034						
1934	112.63	99	61	51	12.26	4
1944	832.18	715	444	389	12.54	31
1945	106.71	91	56	50	12.74	4
1961	1,138.10	938	582	556	12.71	44
1962	507.01	417	259	248	12.68	20
1963	601.80	493	306	296	12.68	23
1964	2,990.72	2,444	1,516	1,475	12.69	116
2014	3,675.58	1,250	775	2,900	13.09	222
	9,964.73	6,447	3,999	5,966		464
BRISTOL						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2046						
2006	30,977.51	11,651	7,227	23,750	24.47	971
2011	10,776.01	3,079	1,910	8,866	24.38	364
2015	4,312.65	823	511	3,802	24.37	156
	46,066.17	15,553	9,648	36,418		1,491
MT. JEWETT						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2070						
1990	613,485.75	252,756	156,786	456,700	43.88	10,408
	613,485.75	252,756	156,786	456,700		10,408
	36,729,002.26	15,696,517	12,476,260	24,252,745		664,507
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					36.5	1.81

AQUA PENNSYLVANIA, INC.

ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES

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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)
SCHUYLKILL RIVER INTAKE						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 6-2041						
1961	278,314.89	217,837	233,912	44,403	16.59	2,676
1962	31,179.29	24,180	25,964	5,215	17.01	307
1963	9,204.05	7,122	7,648	1,557	16.88	92
1973	758.40	550	591	168	18.04	9
1981	92,817.42	63,088	67,743	25,074	18.73	1,339
1982	30,077.41	20,164	21,652	8,425	19.05	442
1994	7,283.64	4,208	4,519	2,765	19.55	141
1995	1,505.51	857	920	585	19.50	30
1996	79,870.96	44,680	47,977	31,894	19.50	1,636
1997	28,108.48	15,420	16,558	11,551	19.54	591
1998	35,579.34	19,103	20,513	15,067	19.62	768
1999	83,493.77	43,951	47,194	36,300	19.57	1,855
2000	16,184.29	8,294	8,906	7,278	19.74	369
2002	107,429.32	52,372	56,237	51,193	19.71	2,597
2003	21,176.29	10,035	10,776	10,401	19.70	528
2004	29,588.60	13,581	14,583	15,005	19.74	760
2005	7,788.75	3,447	3,701	4,087	19.84	206
2006	3,239.37	1,381	1,483	1,756	19.85	88
2007	1,846.36	757	813	1,033	19.81	52
2009	6,129.65	2,276	2,444	3,686	19.90	185
2010	6,716,883.79	2,353,596	2,527,273	4,189,610	19.93	210,216
2011	212,505.97	69,829	74,982	137,524	19.92	6,904
2015	5,260.20	1,177	1,264	3,996	19.96	200
2016	14,947.71	2,868	3,080	11,868	20.00	593
2017	30,213.64	4,771	5,123	25,091	20.00	1,255
	7,851,387.10	2,985,544	3,205,854	4,645,533		233,839
SCHUYLKILL RIVER TRAVELING SCREEN						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 6-2024						
1961	2,864.30	2,721	2,864			
1962	8,853.48	8,375	8,853			
1963	637.58	604	638			
1964	105.07	100	105			
1967	289.62	274	290			
1968	524.57	495	525			

AQUA PENNSYLVANIA, INC.

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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)
SCHUYLKILL RIVER TRAVELING SCREEN						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 6-2024						
1989	100,303.37	91,075	97,895	2,409	3.22	748
2003	126,825.27	107,155	115,179	11,647	3.26	3,573
2005	7,354.19	6,092	6,548	806	3.26	247
	247,757.45	216,891	232,896	14,861		4,568
PICKERING EAST INTAKE						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 6-2064						
1989	623,634.28	293,046	314,671	308,964	35.82	8,625
1990	922,319.02	422,607	453,792	468,527	36.36	12,886
1991	16,040.68	7,205	7,737	8,304	36.48	228
1992	220.50	97	104	116	36.61	3
1998	134,429.06	50,155	53,856	80,573	38.23	2,108
1999	134,564.48	48,874	52,481	82,084	38.13	2,153
2000	15,867.04	5,565	5,976	9,891	38.42	257
2001	67,680.69	22,856	24,543	43,138	38.73	1,114
2002	11,276.39	3,678	3,949	7,327	38.72	189
2003	10,500.65	3,280	3,522	6,979	39.07	179
2004	148,507.59	44,523	47,808	100,699	39.12	2,574
2006	37,515.92	10,182	10,933	26,583	39.60	671
2008	178,677.55	43,276	46,469	132,208	39.88	3,315
2009	90,883.16	20,612	22,133	68,750	40.06	1,716
2010	348,555.38	73,824	79,272	269,284	40.01	6,730
2011	310,851.13	60,616	65,089	245,762	40.25	6,106
2012	3,130.45	559	600	2,530	40.27	63
2017	23,858.56	2,014	2,163	21,696	40.69	533
2020	38,297.10	697	748	37,549	40.57	926
	3,116,809.63	1,113,666	1,195,846	1,920,964		50,376
PICKERING EAST INTAKE TRAVELING SCREEN						
FULLY ACCRUED						
1989	90,471.19	90,471	90,471			
	90,471.19	90,471	90,471			

AQUA PENNSYLVANIA, INC.

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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)
UPPER MERION INTAKE						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 6-2044						
1969	274,071.70	198,565	213,689	60,383	19.68	3,068
1971	554,483.94	394,460	424,505	129,979	20.18	6,441
1972	226,165.15	159,876	172,053	54,112	20.21	2,677
1974	828.62	577	621	208	20.36	10
1979	7,009.16	4,653	5,007	2,002	21.14	95
1983	2,232.66	1,424	1,532	700	21.42	33
1984	386,608.60	244,375	262,988	123,620	21.39	5,779
1985	1,121.85	698	751	371	21.72	17
1993	32,224.59	17,975	19,344	12,880	22.00	585
1997	28,539.94	14,709	15,829	12,711	22.33	569
1998	16,614.49	8,390	9,029	7,585	22.30	340
1999	4,710.60	2,326	2,503	2,207	22.30	99
2000	9,065.21	4,364	4,696	4,369	22.35	195
2001	329.05	154	166	163	22.44	7
	1,544,005.56	1,052,546	1,132,715	411,291		19,915
CHESTER CREEK TRAVELING SCREEN						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 6-2036						
1996	205,482.32	128,159	137,921	67,562	14.93	4,525
1997	3,083.69	1,897	2,041	1,042	14.86	70
1998	17,083.55	10,300	11,085	5,999	14.98	400
2001	689.00	392	422	267	14.97	18
2004	36,336.77	19,171	20,631	15,706	15.00	1,047
2008	13,110.53	6,001	6,458	6,652	15.11	440
2015	240,594.90	66,260	71,307	169,288	15.13	11,189
2016	15,554.59	3,716	3,999	11,556	15.13	764
	531,935.35	235,896	253,864	278,071		18,453
RIDLEY CREEK TRAVELING SCREEN						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 6-2033						
1942	1,214.71	1,081	1,163	51	9.74	5
1957	15,740.91	13,446	14,470	1,271	10.88	117
1997	3,210.13	2,127	2,289	921	12.09	76
2001	10,105.13	6,267	6,744	3,361	12.10	278
2002	1,656.00	1,006	1,083	573	12.11	47

AQUA PENNSYLVANIA, INC.

ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RIDLEY CREEK TRAVELING SCREEN						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 6-2033						
2003	124,745.83	74,174	79,824	44,922	12.10	3,713
2005	1,859.34	1,051	1,131	728	12.11	60
2011	36,347.55	16,160	17,391	18,957	12.18	1,556
2012	53,948.41	22,561	24,279	29,669	12.17	2,438
2013	12,574.50	4,891	5,264	7,311	12.17	601
2014	18,529.58	6,604	7,107	11,423	12.19	937
2015	30,521.19	9,791	10,537	19,984	12.17	1,642
2016	5,978.89	1,678	1,806	4,173	12.17	343
2017	15,603.90	3,675	3,955	11,649	12.17	957
2019	3,177.69	399	429	2,748	12.18	226
	335,213.76	164,911	177,472	157,742		12,996
BRISTOL WATER TREATMENT INTAKE						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 6-2060						
1964	96,762.00	66,998	72,101	24,661	25.21	978
2017	1,927.10	176	189	1,738	37.40	46
	98,689.10	67,174	72,290	26,399		1,024
INGRAM'S MILL INTAKE						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 6-2050						
1972	12,595.35	8,412	9,053	3,543	24.24	146
2005	731.03	263	283	448	28.11	16
2007	12,029.71	3,953	4,254	7,776	28.09	277
2008	3,737.81	1,163	1,252	2,486	28.23	88
2010	82,356.89	22,665	24,391	57,966	28.31	2,048
2011	670,101.24	171,814	184,901	485,201	28.27	17,163
2012	128,278.77	30,197	32,497	95,782	28.42	3,370
2013	148,067.92	31,790	34,211	113,857	28.35	4,016
2014	4,199.29	805	866	3,333	28.46	117
2015	1,430.11	240	258	1,172	28.50	41
2016	2,022,646.46	289,238	311,269	1,711,378	28.47	60,112
	3,086,174.58	560,540	603,235	2,482,940		87,394

AQUA PENNSYLVANIA, INC.

ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 BEAR GAP INTAKE CHAMBERS						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 6-2070						
1995	151,996.52	58,701	63,172	88,825	40.92	2,171
1996	26,687.97	10,040	10,805	15,883	41.04	387
1999	10,785.00	3,683	3,964	6,821	41.94	163
2012	41,483.20	6,787	7,304	34,179	44.73	764
	230,952.69	79,211	85,244	145,709		3,485
NEW SHENANGO VALLEY RAW WATER INTAKE AND PUMPING STRUCTURE						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 6-2075						
2000	1,100,180.00	346,997	373,427	726,753	45.04	16,136
2002	2,893.65	841	905	1,989	45.77	43
2017	12,120.41	859	924	11,196	49.16	228
	1,115,194.06	348,697	375,256	739,938		16,407
NEW SHENANGO VALLEY TRAVELLING SCREEN AND COMPRESSOR						
SURVIVOR CURVE.. 20-SQUARE						
2000	254,915.32	254,915	254,915			
	254,915.32	254,915	254,915			
EMBREEVILLE HOSPITAL - SLUDGE LAGOON						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2053						
2003	17,592.00	15,613	17,592			
2004	28.52	24	29			
	17,620.52	15,637	17,621			

AQUA PENNSYLVANIA, INC.

ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EMLENTON						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 6-2033						
1909	3,358.00	3,190	3,358			
1960	332.48	281	332			
1961	69.98	59	70			
2013	72,789.87	28,315	49,134	23,656	12.17	1,944
	76,550.33	31,845	52,894	23,656		1,944
	18,597,676.64	7,217,944	7,750,573	10,847,104		450,401
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					24.1	2.42

AQUA PENNSYLVANIA, INC.

ACCOUNT 307 WELLS AND SPRINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 50-R2.5						
1909	1,400.24	1,400	1,400			
1925	8,988.01	8,988	8,988			
1950	3,249.08	3,034	3,159	90	5.01	18
1953	646.07	595	620	26	5.78	4
1957	9,425.77	8,532	8,883	543	6.68	81
1958	4,145.06	3,719	3,872	273	7.18	38
1959	6,887.82	6,167	6,421	467	7.21	65
1960	26,881.98	24,006	24,995	1,887	7.28	259
1961	14,096.82	12,466	12,980	1,117	7.82	143
1962	18,947.25	16,696	17,384	1,563	7.92	197
1963	26,709.91	23,291	24,250	2,460	8.48	290
1964	58,960.34	51,195	53,304	5,656	8.61	657
1965	154,057.12	133,121	138,605	15,452	8.77	1,762
1966	51,921.83	44,346	46,173	5,749	9.35	615
1967	97,621.14	82,900	86,315	11,306	9.54	1,185
1968	47,740.55	40,293	41,953	5,788	9.75	594
1969	202,049.07	168,347	175,282	26,767	10.36	2,584
1970	107,194.39	88,671	92,324	14,870	10.60	1,403
1971	60,507.18	49,670	51,716	8,791	10.85	810
1972	60,894.96	49,276	51,306	9,589	11.49	835
1973	167,535.71	134,397	139,933	27,603	11.77	2,345
1974	242,993.72	191,989	199,898	43,096	12.42	3,470
1975	29,170.36	22,820	23,760	5,410	12.73	425
1976	4,842.77	3,749	3,903	940	13.05	72
1977	5,258.91	4,003	4,168	1,091	13.72	80
1978	652,793.49	491,162	511,395	141,398	14.07	10,050
1979	153,646.33	113,545	118,222	35,424	14.75	2,402
1980	207,443.50	151,309	157,542	49,902	15.12	3,300
1981	208,170.23	148,946	155,082	53,088	15.81	3,358
1982	39,683.11	27,985	29,138	10,545	16.20	651
1983	21,865.86	15,105	15,727	6,139	16.90	363
1984	622,781.22	423,429	440,871	181,910	17.30	10,515
1985	213,076.10	141,696	147,533	65,543	18.01	3,639
1986	334,670.34	218,640	227,647	107,023	18.44	5,804
1987	296,933.54	189,414	197,217	99,717	19.16	5,204
1988	478,472.47	299,285	311,614	166,858	19.61	8,509
1989	367,118.24	223,795	233,014	134,104	20.33	6,596
1990	414,198.92	247,111	257,290	156,909	20.79	7,547
1991	391,662.05	227,203	236,562	155,100	21.53	7,204
1992	225,511.72	127,730	132,992	92,520	22.01	4,204
1993	127,790.26	70,208	73,100	54,690	22.76	2,403
1994	181,551.90	97,130	101,131	80,421	23.25	3,459
1995	618,116.62	319,937	333,116	285,001	24.00	11,875
1996	102,423.65	51,458	53,578	48,846	24.51	1,993

AQUA PENNSYLVANIA, INC.

ACCOUNT 307 WELLS AND SPRINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 50-R2.5						
1997	386,701.46	187,357	195,075	191,626	25.27	7,583
1998	577,970.26	270,837	281,994	295,976	25.80	11,472
1999	1,456,974.47	655,930	682,950	774,024	26.56	29,142
2000	1,688,330.82	732,229	762,392	925,939	27.10	34,167
2001	119,333.19	49,499	51,538	67,795	27.87	2,433
2002	7,198,088.05	2,861,240	2,979,104	4,218,984	28.42	148,451
2003	725,251.10	274,217	285,513	439,738	29.20	15,060
2004	1,444,634.11	520,213	541,642	902,992	29.76	30,342
2005	1,165,462.98	398,355	414,765	750,698	30.33	24,751
2006	1,860,689.61	598,398	623,048	1,237,642	31.12	39,770
2007	2,365,355.01	715,520	744,995	1,620,360	31.70	51,115
2008	5,008,978.88	1,417,541	1,475,934	3,533,045	32.30	109,382
2009	3,123,385.81	818,327	852,037	2,271,349	33.09	68,642
2010	4,708,383.03	1,138,958	1,185,875	3,522,508	33.69	104,556
2011	2,603,872.26	576,237	599,974	2,003,898	34.30	58,423
2012	5,124,226.82	1,026,895	1,069,196	4,055,031	34.92	116,123
2013	1,436,941.69	257,213	267,808	1,169,134	35.54	32,896
2014	827,819.59	130,216	135,580	692,240	36.17	19,139
2015	1,691,587.50	229,548	239,004	1,452,584	36.62	39,666
2016	2,045,639.08	232,180	241,744	1,803,895	37.09	48,636
2017	1,220,061.25	110,782	115,346	1,104,715	37.57	29,404
2018	2,523,787.41	170,608	177,636	2,346,151	37.90	61,904
2019	3,009,598.43	132,723	138,190	2,871,408	37.93	75,703
2020	1,306,575.18	25,740	26,801	1,279,774	37.27	34,338
2021	8,772.13	30	31	8,741	36.24	241
	60,698,455.73	18,289,552	19,042,535	41,655,921		1,310,347

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.8 2.16

AQUA PENNSYLVANIA, INC.

ACCOUNT 310.4 OTHER POWER PRODUCTION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CRUM CREEK						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
2010	185,043.56	84,546	80,436	104,607	12.78	8,185
2011	26,867.28	11,604	11,040	15,827	12.82	1,235
2014	6,259.76	2,155	2,050	4,210	12.86	327
2015	983,796.50	303,796	289,029	694,768	12.87	53,984
2016	3,305.17	893	850	2,456	12.82	192
2018	2,561.32	456	434	2,127	12.71	167
2019	45,740.49	5,603	5,331	40,410	12.54	3,222
	1,253,574.08	409,053	389,169	864,405		67,312
GREAT VALLEY						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
1986	23,220.03	18,720	17,810	5,410	8.35	648
2008	240,347.39	137,599	130,910	109,437	9.52	11,495
	263,567.42	156,319	148,720	114,847		12,143
PICKERING						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
2007	14,006.29	7,743	7,367	6,640	11.12	597
2009	946,692.67	484,991	461,415	485,277	11.19	43,367
2011	7,418,110.46	3,442,745	3,275,390	4,142,720	11.26	367,915
2012	4,454.98	1,949	1,854	2,601	11.25	231
2013	14,266.12	5,815	5,532	8,734	11.26	776
2014	14,703.26	5,499	5,232	9,472	11.30	838
2015	148,297.38	50,050	47,617	100,680	11.29	8,918
2016	2,053.02	609	579	1,474	11.28	131
2017	12,647.80	3,163	3,009	9,639	11.24	858
2018	16,399.71	3,237	3,080	13,320	11.18	1,191
2019	339,694.13	46,436	44,179	295,515	11.05	26,743
2020	1,957.11	128	122	1,835	10.72	171
2021	26,296.07	313	298	25,998	10.37	2,507
	8,959,579.00	4,052,678	3,855,674	5,103,905		454,243

AQUA PENNSYLVANIA, INC.

ACCOUNT 310.4 OTHER POWER PRODUCTION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
POCOPSON						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
1987	19,315.33	15,255	14,513	4,802	8.98	535
	19,315.33	15,255	14,513	4,802		535
SPROUL ROAD						
FULLY ACCRUED						
2007	3,500.06	3,500	3,500			
	3,500.06	3,500	3,500			
UPPER MERION						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2052						
2007	977,654.44	384,414	365,716	611,939	21.22	28,838
2008	46,975.93	17,489	16,638	30,338	21.50	1,411
2013	1,404.09	362	344	1,060	22.28	48
2014	9,937.89	2,308	2,196	7,742	22.32	347
2017	44,225.06	6,386	6,075	38,150	22.22	1,717
2019	5,899.66	446	424	5,475	21.40	256
2020	284,965.70	10,259	9,760	275,206	20.08	13,705
	1,371,062.77	421,664	401,154	969,909		46,322
MEDIA						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
1988	64,044.11	49,500	47,092	16,952	9.62	1,762
2008	1,116.71	595	566	551	11.17	49
	65,160.82	50,095	47,658	17,503		1,811
CROYDON						
FULLY ACCRUED						
2007	12,072.91	12,073	12,073			
	12,072.91	12,073	12,073			

AQUA PENNSYLVANIA, INC.

ACCOUNT 310.4 OTHER POWER PRODUCTION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BRISTOL TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
1975	20,015.37	16,665	15,853	4,163	9.20	452
1991	800.00	552	525	275	13.35	21
2007	12,072.92	5,578	5,306	6,767	16.01	423
2017	83,238.05	15,574	14,815	68,423	16.29	4,200
2018	355,289.64	51,801	49,276	306,014	16.12	18,983
	471,415.98	90,170	85,774	385,642		24,079
NUI TRAILER MOUNTED GENERATORS						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
2003	35,507.92	21,933	20,864	14,644	10.99	1,332
2004	5,284.34	3,186	3,031	2,254	11.03	204
2006	54,126.72	30,896	29,390	24,737	11.09	2,231
	94,918.98	56,015	53,284	41,635		3,767
FIELD CREST						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
2005	74,845.96	43,972	41,828	33,018	11.06	2,985
2006	219.06	125	119	100	11.09	9
	75,065.02	44,097	41,947	33,118		2,994
BRYN MAWR						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2051						
2006	407,478.01	169,511	161,247	246,231	20.71	11,889
2008	32,145.44	12,090	11,501	20,645	21.15	976
2009	52,906.28	18,771	17,856	35,050	21.36	1,641
2011	157,521.24	48,832	46,451	111,070	21.70	5,118

AQUA PENNSYLVANIA, INC.

ACCOUNT 310.4 OTHER POWER PRODUCTION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BRYN MAWR						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2051						
2013	3,918.24	1,023	973	2,945	21.92	134
2014	20,731.51	4,870	4,633	16,099	21.99	732
2019	382,841.48	29,326	27,896	354,945	21.08	16,838
	1,057,542.20	284,423	270,557	786,985		37,328
BEAR GAP						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2052						
2007	148,617.66	58,436	55,587	93,030	21.22	4,384
2008	5,853.67	2,179	2,073	3,781	21.50	176
2013	813.60	210	200	614	22.28	28
2015	1,724.93	352	335	1,390	22.42	62
2016	36,513.42	6,401	6,089	30,424	22.35	1,361
2017	1,509.41	218	207	1,302	22.22	59
	195,032.69	67,796	64,491	130,542		6,070
CHESTER VALLEY						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2052						
2007	55,514.18	21,828	20,764	34,750	21.22	1,638
2008	20,558.00	7,654	7,281	13,277	21.50	618
	76,072.18	29,482	28,045	48,027		2,256
CHALFONT						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2043						
2008	175,494.38	73,164	69,597	105,897	17.83	5,939
	175,494.38	73,164	69,597	105,897		5,939

AQUA PENNSYLVANIA, INC.

ACCOUNT 310.4 OTHER POWER PRODUCTION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SIDLEY HILL						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2043						
2008	115,232.44	48,040	45,698	69,534	17.83	3,900
	115,232.44	48,040	45,698	69,534		3,900
BELL TAVERN						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2043						
2008	122,469.87	51,058	48,569	73,901	17.83	4,145
	122,469.87	51,058	48,569	73,901		4,145
VARIOUS GENERATORS						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2044						
1990	26,471.03	18,151	17,266	9,205	14.09	653
1992	28,000.00	18,514	17,611	10,389	14.73	705
1996	14,989.33	9,126	8,681	6,308	15.90	397
2000	93,326.16	51,516	49,005	44,322	16.84	2,632
2003	2,537.90	1,279	1,217	1,321	17.46	76
2009	76,162.82	29,620	28,176	47,987	18.46	2,600
2010	430,438.88	157,799	150,106	280,333	18.57	15,096
2011	549,024.84	188,425	179,239	369,785	18.66	19,817
2012	127,929.59	40,746	38,760	89,170	18.72	4,763
2013	302,623.45	88,427	84,116	218,507	18.77	11,641
2014	195,159.31	51,639	49,122	146,038	18.76	7,785
2015	1,052,517.04	246,920	234,883	817,634	18.76	43,584
2016	400,644.04	81,090	77,137	323,507	18.72	17,281
2017	465,064.64	77,945	74,145	390,919	18.62	20,995
2018	1,552,548.97	201,521	191,697	1,360,852	18.44	73,799
2019	4,974,098.99	439,710	418,274	4,555,825	18.05	252,400
2020	1,877,853.46	78,870	75,025	1,802,828	17.11	105,367
2021	446,634.29	3,439	3,271	443,363	16.13	27,487
	12,616,024.74	1,784,737	1,697,732	10,918,293		607,078

AQUA PENNSYLVANIA, INC.

ACCOUNT 310.4 OTHER POWER PRODUCTION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INGRAM'S MILL SOLAR						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2035						
2010	6,510,805.00	2,799,646	2,663,164	3,847,641	14.25	270,010
2011	13,029.87	5,293	5,035	7,995	14.25	561
2017	10,182.04	2,121	2,018	8,164	14.25	573
	6,534,016.91	2,807,060	2,670,217	3,863,800		271,144
	33,481,117.78	10,456,679	9,948,372	23,532,745		1,551,066
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					15.2	4.63

AQUA PENNSYLVANIA, INC.

ACCOUNT 311 ELECTRIC PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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-S2.5						
1953	3,972.59	3,930	3,938	35	0.74	35
1956	824.60	812	814	11	1.04	11
1963	620.77	595	596	25	2.49	10
1967	317.40	299	300	17	3.39	5
1970	8,480.04	7,875	7,892	588	3.90	151
1971	2,819.75	2,609	2,615	205	4.01	51
1980	8,006.92	6,982	6,997	1,010	5.98	169
1985	6,863.53	5,668	5,680	1,184	7.54	157
1986	349,515.03	285,414	286,025	63,490	7.80	8,140
1987	2,906,296.36	2,344,219	2,349,234	557,062	8.09	68,858
1988	1,070,835.81	848,744	850,560	220,276	8.57	25,703
1989	1,166,420.02	910,974	912,923	253,497	8.90	28,483
1990	1,046,029.91	804,188	805,909	240,121	9.25	25,959
1991	7,934,115.62	5,972,009	5,984,786	1,949,330	9.77	199,522
1992	872,387.14	644,607	645,986	226,401	10.16	22,284
1993	2,936,079.78	2,126,603	2,131,153	804,927	10.56	76,224
1994	949,629.66	670,628	672,063	277,567	11.13	24,939
1995	3,058,010.73	2,110,333	2,114,848	943,163	11.56	81,588
1996	1,307,836.84	877,166	879,043	428,794	12.15	35,292
1997	2,300,304.11	1,502,329	1,505,543	794,761	12.61	63,026
1998	1,622,736.00	1,026,218	1,028,414	594,322	13.22	44,956
1999	2,271,678.03	1,388,450	1,391,421	880,257	13.84	63,602
2000	4,340,524.64	2,557,871	2,563,343	1,777,182	14.46	122,903
2001	2,014,541.52	1,141,842	1,144,285	870,257	15.09	57,671
2002	989,641.81	536,287	537,434	452,208	15.85	28,530
2003	585,706.16	303,572	304,221	281,485	16.50	17,060
2004	1,520,170.82	748,532	750,133	770,038	17.27	44,588
2005	2,430,515.65	1,133,106	1,135,530	1,294,986	18.03	71,824
2006	3,090,870.84	1,358,747	1,361,654	1,729,217	18.81	91,931
2007	6,749,508.71	2,774,723	2,780,660	3,968,849	19.70	201,464
2008	2,033,530.65	780,469	782,139	1,251,392	20.47	61,133
2009	2,594,510.07	920,532	922,501	1,672,009	21.36	78,278
2010	2,491,594.75	811,512	813,248	1,678,347	22.25	75,431
2011	5,152,548.90	1,527,215	1,530,483	3,622,066	23.14	156,528
2012	4,870,147.08	1,299,842	1,302,623	3,567,524	24.04	148,400
2013	3,562,951.90	842,282	844,084	2,718,868	25.04	108,581
2014	2,070,055.81	427,674	428,589	1,641,467	25.93	63,304
2015	5,078,239.17	893,770	895,682	4,182,557	26.93	155,312
2016	2,134,481.76	310,354	311,018	1,823,464	27.93	65,287
2017	4,170,489.31	480,023	481,050	3,689,439	28.82	128,017
2018	3,614,808.87	305,090	305,743	3,309,066	29.82	110,968

AQUA PENNSYLVANIA, INC.

ACCOUNT 311 ELECTRIC PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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-S2.5						
2019	2,991,530.87	160,645	160,989	2,830,542	30.82	91,841
2020	3,782,024.34	86,987	87,173	3,694,851	31.82	116,117
2021	252,441.23	959	961	251,480	32.45	7,750
	96,344,615.50	40,942,686	41,030,283	55,314,332		2,772,083
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					20.0	2.88

AQUA PENNSYLVANIA, INC.

ACCOUNT 320.1 PURIFICATION SYSTEM - STRUCTURES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NESHAMINY						
INTERIM SURVIVOR CURVE.. IOWA 80-S0						
PROBABLE RETIREMENT YEAR.. 6-2049						
1909	40,187.42	35,027	37,193	2,994	16.46	182
1922	3,327.91	2,793	2,966	362	18.89	19
1924	10,039.80	8,450	8,973	1,067	18.20	59
1926	2,027.14	1,690	1,795	233	18.89	12
1931	16,491.87	13,617	14,459	2,033	18.95	107
1932	7,452.60	6,085	6,461	991	19.95	50
1935	788.13	642	682	106	19.52	5
1939	201.07	161	171	30	20.29	1
1943	84.64	67	71	13	20.29	1
1948	392,712.35	302,860	321,588	71,124	21.58	3,296
1949	2,392.03	1,836	1,950	442	21.71	20
1950	241.49	186	198	44	20.99	2
1952	9.12	7	7	2	21.34	
1953	140.71	107	114	27	21.54	1
1956	591.08	440	467	124	22.21	6
1961	30,709.28	22,387	23,771	6,938	22.21	312
1962	101,146.77	73,089	77,609	23,538	22.55	1,044
1963	272.96	197	209	64	22.25	3
1965	1,464.18	1,045	1,110	355	22.38	16
1967	8,808.53	6,202	6,586	2,223	22.59	98
1969	32.92	23	24	8	22.88	
1970	572.71	395	419	153	22.78	7
1971	806.02	553	587	219	22.71	10
1972	391,228.01	267,013	283,525	107,703	22.68	4,749
1973	5,543.31	3,732	3,963	1,581	23.17	68
1974	8,368.83	5,595	5,941	2,428	23.18	105
1975	2,128.45	1,412	1,499	629	23.21	27
1976	1,365.27	898	954	412	23.28	18
1977	3,019.07	1,968	2,090	929	23.36	40
1978	33,177.31	21,416	22,740	10,437	23.48	445
1979	1,995.09	1,283	1,362	633	23.18	27
1981	6,126.68	3,848	4,086	2,041	23.54	87
1982	8,014.56	5,000	5,309	2,705	23.36	116
1984	363.39	222	236	128	23.49	5
1985	12,483.79	7,498	7,962	4,522	23.77	190
1986	18,228.06	10,831	11,501	6,727	23.73	283
1987	6,447.73	3,786	4,020	2,428	23.72	102
1988	30,183.77	17,498	18,580	11,604	23.75	489
1990	26,675.36	15,010	15,938	10,737	23.90	449
1991	70,000.61	38,738	41,134	28,867	24.01	1,202
1992	89.94	49	52	38	23.88	2
1993	22,337.41	11,964	12,704	9,634	24.06	400

AQUA PENNSYLVANIA, INC.

ACCOUNT 320.1 PURIFICATION SYSTEM - STRUCTURES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NESHAMINY						
INTERIM SURVIVOR CURVE.. IOWA 80-S0						
PROBABLE RETIREMENT YEAR.. 6-2049						
1994	98,270.40	51,789	54,992	43,279	24.01	1,803
1995	105,966.70	54,573	57,948	48,019	24.25	1,980
1996	44,385.64	22,410	23,796	20,590	24.27	848
1997	15,913.55	7,861	8,347	7,566	24.33	311
1999	12,931.56	6,104	6,481	6,450	24.33	265
2001	134,198.77	59,906	63,611	70,588	24.50	2,881
2003	102,953.30	43,312	45,990	56,963	24.44	2,331
2004	6,905,410.10	2,799,453	2,972,568	3,932,842	24.57	160,067
2005	832,343.19	325,113	345,218	487,126	24.57	19,826
2006	31,511.34	11,804	12,534	18,977	24.62	771
2008	48,344.56	16,456	17,474	30,871	24.70	1,250
2010	3,063,542.41	925,496	982,728	2,080,815	24.84	83,769
2012	19,640,442.95	5,104,551	5,420,210	14,220,233	24.92	570,635
2013	2,978,796.80	706,571	750,264	2,228,532	24.93	89,392
2019	11,974.89	783	831	11,143	24.99	446
	35,295,263.53	11,031,802	11,713,995	23,581,269		950,630
PICKERING						
INTERIM SURVIVOR CURVE.. IOWA 80-S0						
PROBABLE RETIREMENT YEAR.. 6-2040						
1996	554,817.14	324,069	344,109	210,708	17.62	11,958
1997	1,981,257.60	1,138,827	1,209,251	772,007	17.57	43,939
2001	126,146.35	66,517	70,630	55,516	17.70	3,136
2002	1,939,544.67	996,538	1,058,163	881,382	17.74	49,683
2003	303,841.54	152,103	161,509	142,333	17.71	8,037
2004	233.40	113	120	113	17.73	6
2005	619,335.43	290,716	308,694	310,642	17.81	17,442
2006	429,861.45	194,641	206,677	223,184	17.82	12,524
2007	21,995.80	9,588	10,181	11,815	17.79	664
2008	53,632.42	22,359	23,742	29,891	17.83	1,676
2009	1,638.46	651	691	947	17.83	53
2010	144,742.55	54,307	57,665	87,077	17.90	4,865
2011	3,865,616.14	1,360,697	1,444,841	2,420,775	17.95	134,862
2012	81,187.20	26,638	28,285	52,902	17.92	2,952
2019	335,216.72	29,633	31,465	303,751	18.05	16,828
	10,459,066.87	4,667,397	4,956,023	5,503,044		308,625

AQUA PENNSYLVANIA, INC.

ACCOUNT 320.1 PURIFICATION SYSTEM - STRUCTURES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CRUM CREEK						
INTERIM SURVIVOR CURVE.. IOWA 80-S0						
PROBABLE RETIREMENT YEAR.. 6-2043						
1958	2,338.97	1,805	1,917	422	18.55	23
1995	17,935.46	10,114	10,739	7,196	19.91	361
1996	811,007.05	449,622	477,426	333,581	19.89	16,771
1997	1,389,310.97	755,646	802,374	586,937	19.92	29,465
1999	6,100.65	3,185	3,382	2,719	19.92	136
2000	20,796.88	10,573	11,227	9,570	20.07	477
2001	174,671.38	86,585	91,939	82,732	20.09	4,118
2002	53,943.81	25,996	27,604	26,340	20.16	1,307
2003	160,945.12	75,419	80,083	80,862	20.13	4,017
2006	11,960,270.22	5,044,842	5,356,809	6,603,462	20.22	326,581
2007	612,233.49	247,465	262,768	349,466	20.27	17,241
2008	189,721.05	73,289	77,821	111,900	20.25	5,526
2009	18,477.24	6,774	7,193	11,284	20.30	556
2010	26,725.75	9,252	9,824	16,902	20.30	833
2012	2,873.19	862	915	1,958	20.41	96
2018	4,974.79	588	624	4,350	20.51	212
2019	48,233.46	3,801	4,036	44,197	20.47	2,159
	15,500,559.48	6,805,818	7,226,681	8,273,878		409,879
UPPER MERION						
INTERIM SURVIVOR CURVE.. IOWA 80-S0						
PROBABLE RETIREMENT YEAR.. 6-2053						
1972	439,179.91	289,024	306,897	132,283	25.33	5,222
1973	9,902.82	6,478	6,879	3,024	25.24	120
1974	283.95	185	196	88	25.19	3
1975	1,591.82	1,020	1,083	509	25.68	20
1976	785.47	499	530	256	25.68	10
1979	413.19	255	271	142	25.82	5
1983	811,642.93	481,061	510,809	300,834	25.94	11,597
1984	13,830.43	8,081	8,581	5,250	26.14	201
1985	1,353.12	784	832	521	25.98	20
1991	10,456.01	5,538	5,880	4,576	26.43	173
1992	72.45	38	40	32	26.50	1
1993	3,676,556.97	1,877,250	1,993,337	1,683,220	26.60	63,279
1994	5,449.47	2,726	2,895	2,555	26.73	96
2007	17,282.67	5,774	6,131	11,152	27.40	407
2008	196,628.28	62,429	66,290	130,339	27.41	4,755
2009	816,364.83	244,583	259,708	556,657	27.47	20,264

AQUA PENNSYLVANIA, INC.

ACCOUNT 320.1 PURIFICATION SYSTEM - STRUCTURES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UPPER MERION						
INTERIM SURVIVOR CURVE.. IOWA 80-S0						
PROBABLE RETIREMENT YEAR.. 6-2053						
2010	31,836.76	8,933	9,485	22,351	27.56	811
2019	49,286.40	2,923	3,104	46,183	27.75	1,664
2020	3,794,961.02	100,187	106,382	3,688,579	27.66	133,354
	9,877,878.50	3,097,768	3,289,330	6,588,548		242,002
PICKERING EAST						
INTERIM SURVIVOR CURVE.. IOWA 80-S0						
PROBABLE RETIREMENT YEAR.. 6-2066						
1990	798,998.22	385,756	409,611	389,388	32.94	11,821
1991	4,600,990.63	2,176,269	2,310,847	2,290,144	33.14	69,105
1992	9,423.18	4,362	4,632	4,791	33.36	144
1994	5,320.33	2,362	2,508	2,812	33.49	84
2001	2,348.63	863	916	1,432	34.01	42
2003	43,538.97	14,838	15,756	27,783	34.33	809
2004	17,846.13	5,859	6,221	11,625	34.27	339
2007	2,035.02	579	615	1,420	34.56	41
2008	250,743.52	67,450	71,621	179,123	34.64	5,171
2009	130,943.67	33,076	35,121	95,822	34.76	2,757
2010	743,896.24	175,931	186,810	557,086	34.70	16,054
2012	1,943.67	390	414	1,530	34.92	44
2018	80,024.04	5,834	6,195	73,829	34.98	2,111
2019	7,233.92	344	365	6,869	35.01	196
	6,695,286.17	2,873,913	3,051,632	3,643,654		108,718
MEDIA FILTRATION PLANT						
INTERIM SURVIVOR CURVE.. IOWA 80-S0						
PROBABLE RETIREMENT YEAR.. 6-2038						
1957	32,968.46	26,691	28,342	4,627	14.99	309
1982	80,542.00	57,426	60,977	19,565	15.60	1,254
1988	2,780,999.35	1,876,062	1,992,075	788,924	15.80	49,932
1989	749,306.00	499,637	530,534	218,772	15.87	13,785
1992	28,000.00	18,032	19,147	8,853	15.89	557
1995	40,188.48	24,836	26,372	13,817	15.92	868
1997	131,839.49	78,906	83,785	48,054	15.93	3,017
	3,843,843.78	2,581,590	2,741,232	1,102,612		69,722

AQUA PENNSYLVANIA, INC.

ACCOUNT 320.1 PURIFICATION SYSTEM - STRUCTURES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BRISTOL TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 80-S0						
PROBABLE RETIREMENT YEAR.. 6-2060						
1973	75,799.09	47,412	50,344	25,455	28.59	890
1977	109,276.90	65,501	69,551	39,725	29.24	1,359
1992	20,000.00	9,718	10,319	9,681	30.42	318
1993	548,159.00	261,636	277,815	270,344	30.39	8,896
1996	2,500.00	1,114	1,183	1,317	30.81	43
1998	7,046,445.86	2,982,056	3,166,462	3,879,983	31.01	125,120
1999	3,133,628.95	1,294,815	1,374,885	1,758,744	30.88	56,954
2000	511,575.28	204,886	217,556	294,019	31.06	9,466
2001	5,808.52	2,248	2,387	3,422	31.27	109
2005	14,176.09	4,733	5,026	9,150	31.42	291
2007	15,325.76	4,657	4,945	10,381	31.50	330
2008	32,543.54	9,337	9,914	22,629	31.69	714
2009	10,667.52	2,882	3,060	7,607	31.73	240
2010	85,800.59	21,673	23,013	62,787	31.80	1,974
	11,611,707.10	4,912,668	5,216,461	6,395,246		206,704
WELLS AND BOOSTERS						
SURVIVOR CURVE.. IOWA 50-R3						
1927	162.17	162	162			
1948	319.00	306	319			
1961	1,908.28	1,733	1,840	68	6.04	11
1962	2,059.80	1,864	1,979	81	6.18	13
1963	2,927.59	2,620	2,782	146	6.77	22
1964	12,915.86	11,508	12,220	696	6.94	100
1965	2,645.62	2,345	2,490	156	7.14	22
1966	836.06	732	777	59	7.75	8
1967	4,809.89	4,188	4,447	363	7.98	45
1968	20,616.32	17,835	18,938	1,678	8.23	204
1969	1,991.28	1,711	1,817	174	8.49	20
1970	3,820.38	3,238	3,438	382	9.13	42
1971	530.44	446	474	57	9.42	6
1972	713.59	595	632	82	9.73	8
1975	2,395.63	1,918	2,037	359	11.39	32
1985	2,931.81	1,991	2,114	818	16.88	48
1987	207,967.79	135,470	143,848	64,120	18.06	3,550
1988	23,694.01	15,055	15,986	7,708	18.79	410
1990	2,700.00	1,636	1,737	963	20.01	48
1991	2,698.82	1,590	1,688	1,010	20.76	49
1992	89.94	52	55	35	21.25	2

AQUA PENNSYLVANIA, INC.

ACCOUNT 320.1 PURIFICATION SYSTEM - STRUCTURES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WELLS AND BOOSTERS						
SURVIVOR CURVE.. IOWA 50-R3						
1993	86.86	48	51	36	22.00	2
1994	48,335.52	26,121	27,736	20,599	22.75	905
1997	35,000.00	17,122	18,181	16,819	24.80	678
2001	61,214.23	25,508	27,086	34,129	27.64	1,235
2002	27,873.28	11,080	11,765	16,108	28.42	567
2004	4,102.18	1,470	1,561	2,541	29.98	85
2005	21,167.85	7,167	7,610	13,558	30.76	441
2006	430,024.23	137,006	145,479	284,545	31.55	9,019
2007	65,766.34	19,625	20,839	44,928	32.33	1,390
2008	143,842.89	39,988	42,461	101,382	33.12	3,061
2009	1,132,371.86	291,359	309,378	822,994	33.91	24,270
2010	1,065,627.94	252,021	267,607	798,021	34.70	22,998
2011	41,284.03	8,897	9,447	31,837	35.50	897
2012	5,544,884.14	1,076,816	1,143,410	4,401,474	36.30	121,253
2013	6,431,910.42	1,111,434	1,180,169	5,251,741	37.09	141,595
2015	151,508.14	19,696	20,914	130,594	38.50	3,392
2016	41,911.93	4,518	4,797	37,115	39.30	944
2017	185,970.02	15,900	16,883	169,087	40.11	4,216
2018	145,433.63	9,162	9,729	135,705	40.92	3,316
2019	1,443.74	58	62	1,382	41.54	33
	15,878,493.51	3,281,991	3,484,945	12,393,549		344,937
SHENANGO CLARIFIER AND PIPING						
INTERIM SURVIVOR CURVE.. IOWA 80-S0						
PROBABLE RETIREMENT YEAR.. 6-2036						
1976	707,085.58	537,951	571,217	135,868	14.07	9,657
1999	431.06	260	276	155	14.35	11
2010	530,034.06	225,635	239,588	290,446	14.50	20,031
2012	1,187,368.92	446,688	474,311	713,058	14.51	49,143
2020	43,976.46	2,150	2,283	41,694	14.59	2,858
	2,468,896.08	1,212,684	1,287,675	1,181,221		81,700

AQUA PENNSYLVANIA, INC.

ACCOUNT 320.1 PURIFICATION SYSTEM - STRUCTURES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BEAR GAP TREATMENT PLANT - STRUCTURES						
INTERIM SURVIVOR CURVE.. IOWA 80-S0						
PROBABLE RETIREMENT YEAR.. 6-2045						
1995	2,838,352.03	1,549,456	1,645,272	1,193,080	21.42	55,699
1997	155,244.00	81,488	86,527	68,717	21.50	3,196
2006	1,267.64	512	544	724	21.74	33
	2,994,863.67	1,631,456	1,732,343	1,262,521		58,928
	114,625,858.69	42,097,087	44,700,317	69,925,542		2,781,845
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					25.1	2.43

AQUA PENNSYLVANIA, INC.

ACCOUNT 320.2 PURIFICATION SYSTEM - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 52-R2.5						
1943	1,427.03	1,354	1,427			
1960	1,028.97	906	974	55	8.21	7
1961	711.30	621	668	43	8.74	5
1963	1,376.45	1,184	1,273	103	9.36	11
1964	62,119.17	53,230	57,245	4,874	9.48	514
1965	31,521.76	26,712	28,727	2,795	10.04	278
1966	9,152.83	7,718	8,300	853	10.18	84
1967	7,329.27	6,106	6,567	762	10.77	71
1968	97,462.22	80,718	86,806	10,656	10.94	974
1969	11,490.68	9,395	10,104	1,387	11.54	120
1970	39,073.60	31,728	34,121	4,953	11.75	422
1971	48,535.06	38,877	41,809	6,726	12.36	544
1972	1,590,895.75	1,264,126	1,359,478	231,418	12.60	18,367
1973	176,550.71	138,257	148,686	27,865	13.23	2,106
1974	36,001.08	27,937	30,044	5,957	13.49	442
1975	67,706.93	51,728	55,630	12,077	14.13	855
1976	23,955.91	18,118	19,485	4,471	14.42	310
1977	41,199.07	30,644	32,955	8,244	15.07	547
1978	48,171.05	35,213	37,869	10,302	15.73	655
1979	53,495.01	38,639	41,554	11,941	16.05	744
1980	96,112.96	68,144	73,284	22,829	16.72	1,365
1981	131,725.79	92,155	99,106	32,620	17.07	1,911
1982	155,997.90	106,999	115,070	40,928	17.75	2,306
1983	211,718.38	142,275	153,007	58,711	18.43	3,186
1984	165,897.92	109,741	118,019	47,879	18.81	2,545
1985	615,225.62	398,112	428,141	187,085	19.50	9,594
1986	251,538.97	159,954	172,019	79,520	19.90	3,996
1987	260,410.72	161,715	173,913	86,498	20.60	4,199
1988	1,161,265.56	703,611	756,684	404,582	21.30	18,994
1989	1,163,325.27	690,666	742,762	420,563	21.73	19,354
1990	809,991.17	468,256	503,576	306,415	22.44	13,655
1991	2,094,141.12	1,177,536	1,266,357	827,784	23.16	35,742
1992	683,755.11	375,450	403,770	279,985	23.61	11,859
1993	683,416.28	364,124	391,590	291,826	24.33	11,994
1994	779,639.11	404,633	435,154	344,485	24.79	13,896
1995	3,688,437.83	1,851,965	1,991,657	1,696,781	25.53	66,462
1996	1,466,859.47	711,574	765,247	701,612	26.27	26,708
1997	537,327.09	252,651	271,708	265,619	26.76	9,926
1998	1,487,953.11	673,596	724,405	763,548	27.50	27,765
1999	1,003,809.07	438,865	471,968	531,841	28.00	18,994
2000	2,635,160.76	1,104,659	1,187,983	1,447,178	28.75	50,337
2001	1,015,706.58	407,197	437,912	577,795	29.51	19,580
2002	1,487,784.88	571,905	615,043	872,742	30.03	29,062
2003	689,228.94	251,982	270,989	418,240	30.80	13,579

AQUA PENNSYLVANIA, INC.

ACCOUNT 320.2 PURIFICATION SYSTEM - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 52-R2.5						
2004	1,245,777.73	434,029	466,767	779,011	31.33	24,865
2005	1,111,308.62	365,843	393,438	717,871	32.10	22,364
2006	1,170,002.10	364,105	391,569	778,433	32.64	23,849
2007	2,757,082.97	803,690	864,312	1,892,771	33.42	56,636
2008	24,245,403.62	6,614,146	7,113,046	17,132,358	33.98	504,189
2009	8,405,622.83	2,123,260	2,283,416	6,122,207	34.76	176,128
2010	475,429.40	110,918	119,284	356,145	35.33	10,081
2011	10,064,021.53	2,148,669	2,310,741	7,753,281	35.91	215,909
2012	4,328,651.82	837,161	900,307	3,428,345	36.50	93,927
2013	5,384,947.25	930,519	1,000,707	4,384,240	37.09	118,205
2014	3,114,077.97	473,028	508,708	2,605,370	37.69	69,126
2015	7,581,763.28	989,420	1,064,051	6,517,712	38.30	170,175
2016	4,235,326.17	462,498	497,384	3,737,942	38.73	96,513
2017	6,396,168.08	559,025	601,192	5,794,976	39.17	147,944
2018	11,446,289.58	746,298	802,591	10,643,699	39.44	269,871
2019	9,091,507.45	385,480	414,557	8,676,950	39.57	219,281
2020	9,275,641.23	176,237	189,530	9,086,111	38.77	234,359
2021	589,100.67	1,944	2,091	587,010	37.75	15,550
	136,543,755.76	32,077,246	34,496,777	102,046,979		2,913,037

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 35.0 2.13

AQUA PENNSYLVANIA, INC.

ACCOUNT 320.3 PURIFICATION SYSTEM - COMPUTERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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.. 10-SQUARE						
1990	15,782.57	15,783	15,783			
1991	2,805.52	2,806	2,806			
1993	28,543.01	28,543	28,543			
1994	1,916.34	1,916	1,916			
1997	17,091.38	17,091	17,091			
2000	2,491,613.13	2,491,613	2,491,613			
2003	16,758.82	16,759	16,759			
2004	80,763.12	80,763	80,763			
2005	220,367.24	220,367	220,367			
2006	3,628.76	3,629	3,629			
2007	2,481,132.96	2,481,133	2,481,133			
2008	1,164,900.23	1,164,900	1,164,900			
2009	221,698.64	221,699	221,699			
	6,747,001.72	6,747,002	6,747,002			

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

AQUA PENNSYLVANIA, INC.

ACCOUNT 320.4 PURIFICATION SYSTEM - PAINTING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
1984	64,439.24	64,439	64,439			
1986	15,122.71	15,123	15,123			
1987	44,693.32	44,693	44,693			
1989	31,121.90	31,122	31,122			
1990	3,338.57	3,339	3,339			
1991	23.76	24	24			
2014	17,390.22	11,738	17,390			
2018	101,940.44	28,034	60,747	41,193	7.25	5,682
	278,070.16	198,512	236,877	41,193		5,682

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.2 2.04

AQUA PENNSYLVANIA, INC.

ACCOUNT 320.5 PURIFICATION SYSTEM - FILTER MEDIA

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 10-S3						
1965	3,598.68	3,599	3,599			
1981	62,266.71	62,267	62,267			
1982	143,790.21	143,790	143,790			
1984	29,803.31	29,803	29,803			
1985	69,517.18	69,517	69,517			
1986	136,314.32	136,314	136,314			
1987	114,243.71	114,244	114,244			
1988	67,139.42	67,139	67,139			
1991	35,360.49	35,360	35,360			
1993	183,083.17	183,083	183,083			
1994	68,886.00	68,886	68,886			
1995	526,156.36	526,156	526,156			
1996	84,738.80	84,739	84,739			
1998	78,474.29	78,474	78,474			
1999	209,459.32	209,459	209,459			
2000	323,410.79	323,411	323,411			
2001	269,303.00	269,303	269,303			
2004	45,007.99	44,405	45,008			
2007	294,822.38	278,902	294,822			
2008	106,142.00	98,383	106,142			
2012	24,784.82	19,669	24,785			
2013	55,832.46	41,238	55,832			
2014	79,686.15	53,517	79,686			
2016	62,367.53	31,196	62,368			
2020	41,258.09	3,325	41,260			
	3,115,447.18	2,976,179	3,115,447			

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

AQUA PENNSYLVANIA, INC.

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TANKS						
SURVIVOR CURVE.. IOWA 70-S1						
1882	971.76	971	945	27	0.14	27
1885	936.99	929	904	33	1.23	27
1892	330.85	324	315	15	2.83	5
1899	426.97	411	400	27	4.84	6
1909	42,276.65	39,685	38,631	3,646	7.30	499
1910	65,687.06	61,109	59,486	6,201	8.30	747
1924	181,149.96	161,242	156,959	24,191	11.95	2,024
1926	40,528.66	35,714	34,765	5,763	12.77	451
1927	38,715.43	34,116	33,210	5,506	12.64	436
1928	30,593.54	26,956	26,240	4,354	12.52	348
1931	215.95	186	181	35	14.42	2
1937	11,474.00	9,706	9,448	2,026	15.26	133
1938	177.32	148	144	33	16.26	2
1940	1,935.28	1,610	1,567	368	16.34	23
1943	610.00	498	485	125	17.49	7
1944	2,043.94	1,663	1,619	425	17.58	24
1945	3,299.29	2,649	2,579	721	18.58	39
1946	1,368.69	1,095	1,066	303	18.71	16
1947	81.99	65	63	19	18.84	1
1948	150,002.88	118,952	115,792	34,211	18.99	1,802
1949	479.11	378	368	111	19.16	6
1950	165,786.08	129,015	125,588	40,198	20.16	1,994
1951	289,265.86	223,950	218,001	71,265	20.34	3,504
1952	14,337.96	11,040	10,747	3,591	20.54	175
1953	86,148.11	65,955	64,203	21,945	20.74	1,058
1954	183,582.90	139,707	135,996	47,587	20.96	2,270
1955	109,259.19	82,611	80,417	28,843	21.21	1,360
1956	359,471.68	267,663	260,553	98,919	22.21	4,454
1957	21,622.86	15,990	15,565	6,058	22.46	270
1958	17,322.42	12,718	12,380	4,942	22.72	218
1959	29,607.88	21,572	20,999	8,609	23.00	374
1960	26,251.76	18,977	18,473	7,779	23.29	334
1961	571,250.73	409,587	398,707	172,544	23.58	7,317
1962	303,508.71	215,764	210,033	93,476	23.89	3,913
1963	609,235.51	429,267	417,864	191,371	24.21	7,905
1964	471,306.28	328,972	320,233	151,073	24.55	6,154
1965	24,442.86	16,897	16,448	7,995	24.90	321
1966	208,544.09	142,728	138,937	69,607	25.25	2,757
1967	3,612.72	2,447	2,382	1,231	25.62	48
1968	41,909.30	28,075	27,329	14,580	25.99	561
1969	78,516.32	52,009	50,627	27,889	26.38	1,057
1970	37,206.33	24,359	23,712	13,494	26.77	504
1971	110,853.52	71,700	69,795	41,058	27.17	1,511

AQUA PENNSYLVANIA, INC.

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TANKS						
SURVIVOR CURVE.. IOWA 70-S1						
1972	749,147.84	478,406	465,698	283,450	27.59	10,274
1973	1,622,367.94	1,022,579	995,416	626,952	28.01	22,383
1974	22,683.48	14,105	13,730	8,953	28.44	315
1975	577,199.16	353,823	344,424	232,775	28.88	8,060
1976	3,061,422.80	1,849,406	1,800,280	1,261,143	29.33	42,998
1977	109,726.92	65,288	63,554	46,173	29.78	1,550
1978	475,560.25	280,581	273,128	202,432	29.71	6,814
1979	299,917.27	174,042	169,419	130,498	30.19	4,323
1980	1,879,391.53	1,072,193	1,043,712	835,679	30.68	27,239
1981	182,786.41	102,452	99,731	83,056	31.17	2,665
1982	6,239.54	3,433	3,342	2,898	31.68	91
1983	2,875.57	1,552	1,511	1,365	32.18	42
1984	163,354.85	86,447	84,151	79,204	32.69	2,423
1985	827,148.47	431,772	420,303	406,846	32.74	12,427
1986	687,278.25	351,062	341,737	345,542	33.28	10,383
1987	146,378.14	73,116	71,174	75,204	33.82	2,224
1988	1,153,555.40	562,935	547,982	605,574	34.36	17,624
1989	1,809,035.47	861,463	838,580	970,456	34.92	27,791
1990	219,911.34	102,787	100,057	119,855	35.04	3,421
1991	592,988.90	269,929	262,759	330,230	35.61	9,274
1992	3,452,411.17	1,528,728	1,488,120	1,964,291	36.18	54,292
1993	614,903.78	264,470	257,445	357,459	36.77	9,721
1994	906,692.02	380,811	370,695	535,997	36.94	14,510
1995	624,672.23	254,117	247,367	377,305	37.54	10,051
1996	1,832,148.67	720,951	701,800	1,130,348	38.14	29,637
1997	1,925,347.88	731,632	712,198	1,213,150	38.75	31,307
1998	384,295.91	141,651	137,888	246,408	38.98	6,321
1999	984,398.16	348,969	339,699	644,699	39.60	16,280
2000	2,625,024.75	893,296	869,567	1,755,457	40.23	43,636
2001	1,486,848.94	484,564	471,692	1,015,156	40.85	24,851
2002	2,463,998.49	766,796	746,428	1,717,571	41.49	41,397
2003	645,435.92	192,469	187,356	458,079	41.77	10,967
2004	391,305.10	110,778	107,835	283,470	42.42	6,682
2005	1,219,276.62	326,522	317,849	901,428	43.07	20,929
2006	2,434,217.04	613,910	597,603	1,836,614	43.73	41,999
2007	3,923,070.75	927,806	903,161	3,019,910	44.39	68,031
2008	4,293,548.75	947,157	921,998	3,371,551	45.05	74,840
2009	772,073.54	157,812	153,620	618,454	45.72	13,527
2010	5,464,023.75	1,027,783	1,000,482	4,463,542	46.39	96,218
2011	3,336,000.44	572,458	557,252	2,778,749	47.07	59,034
2012	2,229,988.50	345,425	336,249	1,893,739	47.75	39,659
2013	182,976.42	25,251	24,580	158,396	48.43	3,271
2014	7,759,811.35	937,385	912,485	6,847,326	49.12	139,400

AQUA PENNSYLVANIA, INC.

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TANKS						
SURVIVOR CURVE.. IOWA 70-S1						
2015	183,741.12	19,017	18,512	165,229	49.81	3,317
2016	1,454,611.06	124,369	121,065	1,333,546	50.81	26,246
2017	316,830.48	21,513	20,942	295,889	51.50	5,745
2018	1,716,015.92	85,458	83,188	1,632,828	52.50	31,101
2019	4,359,870.63	138,644	134,961	4,224,909	53.20	79,416
2020	2,135,182.99	29,038	28,267	2,106,916	54.20	38,873
2021	87,205.96	201	196	87,010	54.82	1,587
	79,131,247.26	24,485,762	23,835,344	55,295,903		1,309,850
TANK PAINTING						
SURVIVOR CURVE.. 10-SQUARE						
1988	308,396.52	308,397	308,397			
1989	224,751.94	224,752	224,752			
1990	139,789.51	139,790	139,790			
1991	411,271.42	411,271	411,271			
1992	241,689.28	241,689	241,689			
1993	719,568.10	719,568	719,568			
1994	161,329.08	161,329	161,329			
1996	65,886.34	65,886	65,886			
1997	1,352,375.85	1,352,376	1,352,376			
1998	244,432.30	244,432	244,432			
2000	293,325.37	293,325	293,325			
2001	999,556.65	999,557	999,557			
2002	639,030.93	639,031	639,031			
2003	998,397.72	998,398	998,398			
2004	9,430.21	9,430	9,430			
2005	68,620.50	68,620	68,621			
2006	746,193.69	746,194	746,194			
2007	916,877.37	916,877	916,877			
2008	2,393,972.38	2,393,972	2,393,972			
2009	5,096,907.06	5,096,907	5,096,907			
2010	4,223,263.28	4,223,263	4,223,263			
2011	1,516,320.64	1,478,413	1,404,027	112,294	0.25	112,294
2012	4,174,492.92	3,652,681	3,468,897	705,596	1.25	564,477
2013	2,336,976.32	1,811,157	1,720,029	616,947	2.25	274,199
2014	2,415,696.16	1,630,595	1,548,552	867,144	3.25	266,814
2015	8,155,014.05	4,689,133	4,453,201	3,701,814	4.25	871,015
2016	5,897,457.03	2,801,292	2,660,346	3,237,111	5.25	616,593
2017	8,289,125.07	3,108,422	2,952,023	5,337,102	6.25	853,936

AQUA PENNSYLVANIA, INC.

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TANK PAINTING						
SURVIVOR CURVE.. 10-SQUARE						
2018	6,649,025.59	1,828,482	1,736,482	4,912,543	7.25	677,592
2019	8,643,766.72	1,512,659	1,436,550	7,207,217	8.25	873,602
2020	1,865,419.78	139,906	132,867	1,732,553	9.25	187,303
	70,198,359.78	42,907,804	41,768,039	28,430,321		5,297,825
	149,329,607.04	67,393,566	65,603,383	83,726,224		6,607,675
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					12.7	4.42

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.01 MAINS AND ACCESSORIES - CAST IRON - 4 INCH AND UNDER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 50-L1.5						
1911	112.23	105	79	33	7.89	4
1924	270.21	246	185	85	9.64	9
1925	7,721.59	7,024	5,269	2,453	9.52	258
1926	1,711.88	1,541	1,156	556	10.52	53
1927	1,026.53	924	693	334	10.42	32
1928	972.34	875	656	316	10.34	31
1929	699.74	629	472	228	10.29	22
1930	2,357.52	2,118	1,589	769	10.26	75
1931	2,637.93	2,344	1,758	880	11.26	78
1932	333.51	296	222	112	11.25	10
1933	577.63	512	384	194	11.26	17
1934	788.49	698	524	264	11.29	23
1935	16,056.10	14,181	10,639	5,417	11.34	478
1936	134.74	119	89	46	11.40	4
1937	768.19	669	502	266	12.40	21
1938	1,269.99	1,103	827	443	12.49	35
1939	1,989.91	1,724	1,293	697	12.58	55
1940	12,574.16	10,864	8,150	4,424	12.71	348
1941	1,082.40	932	699	383	12.84	30
1942	1,694.71	1,455	1,092	603	12.99	46
1944	2,491.89	2,123	1,593	899	13.34	67
1945	4,756.38	4,035	3,027	1,729	13.54	128
1946	966.02	816	612	354	13.74	26
1947	3,081.25	2,591	1,944	1,137	13.96	81
1949	3,755.40	3,126	2,345	1,410	14.46	98
1950	15,352.16	12,709	9,534	5,818	14.72	395
1952	5,004.99	4,129	3,098	1,907	14.58	131
1953	1,796.46	1,473	1,105	691	14.89	46
1955	14,011.66	11,331	8,501	5,511	15.55	354
1956	9,987.41	8,084	6,065	3,922	15.25	257
1957	6,261.85	5,030	3,774	2,488	15.62	159
1958	9,270.79	7,388	5,543	3,728	15.99	233
1959	7,007.41	5,539	4,155	2,852	16.38	174
1960	310,459.79	245,201	183,953	126,507	16.17	7,824
1961	5,082.38	3,978	2,984	2,098	16.59	126
1962	67,284.12	52,576	39,443	27,841	16.44	1,693
1963	7,593.10	5,876	4,408	3,185	16.88	189
1964	82,490.15	63,666	47,763	34,727	16.78	2,070
1965	40,270.98	30,759	23,076	17,195	17.24	997
1966	8,395.34	6,389	4,793	3,602	17.19	210
1967	4,494.30	3,382	2,537	1,957	17.68	111
1968	59,630.24	44,663	33,507	26,123	17.68	1,478
1969	55,917.66	41,670	31,261	24,657	17.69	1,394
1970	23,129.38	17,139	12,858	10,271	17.74	579

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.01 MAINS AND ACCESSORIES - CAST IRON - 4 INCH AND UNDER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 50-L1.5						
1971	72,177.10	52,783	39,598	32,579	18.28	1,782
1972	33,840.13	24,581	18,441	15,399	18.36	839
1973	18,143.74	13,082	9,814	8,330	18.48	451
1974	77,001.15	55,079	41,321	35,680	18.61	1,917
1975	91,088.27	64,591	48,457	42,631	18.77	2,271
1976	32,788.45	23,037	17,283	15,505	18.94	819
1977	95,962.63	66,752	50,078	45,885	19.14	2,397
1978	186,811.31	128,582	96,464	90,347	19.36	4,667
1979	145,185.68	99,409	74,578	70,608	19.23	3,672
1980	103,937.85	70,304	52,743	51,195	19.49	2,627
1981	30,386.40	20,292	15,223	15,163	19.77	767
1982	87,370.19	57,891	43,431	43,939	19.73	2,227
1983	83,152.31	54,307	40,742	42,410	20.05	2,115
1984	54,424.51	35,000	26,257	28,168	20.39	1,381
1985	105,206.85	66,954	50,230	54,977	20.43	2,691
1986	80,467.89	50,614	37,971	42,497	20.50	2,073
1987	87,125.59	53,809	40,368	46,758	20.90	2,237
1988	79,676.35	48,539	36,415	43,261	21.01	2,059
1989	53,188.61	31,918	23,945	29,244	21.16	1,382
1990	165,351.59	97,111	72,854	92,498	21.61	4,280
1991	73,723.25	42,553	31,924	41,799	21.79	1,918
1992	36,733.98	20,806	15,609	21,125	22.01	960
1993	63,920.16	35,476	26,615	37,305	22.25	1,677
1994	169,679.26	92,136	69,122	100,557	22.51	4,467
1995	66,311.43	35,172	26,386	39,925	22.80	1,751
1996	102,633.53	53,092	39,830	62,804	23.10	2,719
1997	364,204.03	183,377	137,572	226,632	23.42	9,677
1998	444,652.76	217,480	163,156	281,497	23.76	11,848
1999	257,040.77	121,323	91,018	166,023	24.33	6,824
2000	166,179.86	75,861	56,912	109,268	24.70	4,424
2001	1,472,086.76	648,307	486,368	985,719	25.09	39,287
2002	1,115,629.91	472,804	354,703	760,927	25.50	29,840
2003	1,426,837.84	580,010	435,131	991,707	25.92	38,260
2004	1,022,770.70	397,449	298,171	724,600	26.35	27,499
2005	559,140.90	206,938	155,247	403,894	26.80	15,071
2006	4,313,874.67	1,514,170	1,135,949	3,177,926	27.27	116,536
2007	1,788,832.73	592,819	444,740	1,344,093	27.74	48,453
2008	1,631,312.35	507,501	380,734	1,250,578	28.23	44,300
2009	218,500.00	63,409	47,570	170,930	28.74	5,947
2010	137,815.00	36,893	27,678	110,137	29.41	3,745
2011	962,641.18	236,521	177,441	785,200	29.93	26,235
2012	714,237.64	159,346	119,543	594,695	30.47	19,517
2013	1,494,140.03	298,828	224,185	1,269,955	31.01	40,953
2014	1,212,037.43	213,561	160,216	1,051,821	31.56	33,328

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.01 MAINS AND ACCESSORIES - CAST IRON - 4 INCH AND UNDER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 50-L1.5						
2015	1,859,123.13	282,215	211,721	1,647,402	32.13	51,273
2016	1,268,660.29	160,866	120,684	1,147,976	32.70	35,106
2017	1,102,675.13	111,591	83,717	1,018,958	33.29	30,609
2018	1,524,302.42	114,932	86,224	1,438,078	33.74	42,622
2019	3,411,967.90	165,822	124,402	3,287,566	34.22	96,071
2020	3,750,577.62	80,262	60,213	3,690,365	34.34	107,465
2021	88,143.75	317	238	87,906	34.24	2,567
	35,306,943.92	9,468,504	7,103,389	28,203,555		964,052

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.3 2.73

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.02 MAINS AND ACCESSORIES - CAST IRON - 6, 8 AND 10 INCH

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 80-S2.5						
1924	35,249.67	31,376	23,539	11,711	11.95	980
1925	51,347.94	45,725	34,303	17,045	11.77	1,448
1926	77,100.26	67,941	50,970	26,130	12.77	2,046
1927	70,618.83	62,229	46,685	23,934	12.64	1,894
1928	92,401.86	81,415	61,079	31,323	12.52	2,502
1929	61,667.91	53,750	40,324	21,344	13.52	1,579
1930	35,112.23	30,590	22,949	12,163	13.42	906
1931	36,363.60	31,658	23,750	12,614	13.34	946
1932	38,747.63	33,358	25,026	13,722	14.34	957
1933	3,637.05	3,128	2,347	1,290	14.29	90
1934	9,833.91	8,445	6,336	3,498	14.26	245
1935	34,070.59	29,216	21,918	12,153	14.25	853
1936	36,625.50	31,040	23,287	13,338	15.25	875
1937	25,355.67	21,448	16,091	9,265	15.26	607
1938	33,862.71	28,580	21,441	12,422	15.29	812
1939	41,897.96	34,935	26,209	15,689	16.29	963
1940	50,752.82	42,211	31,667	19,086	16.34	1,168
1941	44,893.47	37,235	27,934	16,959	16.40	1,034
1942	38,053.95	31,467	23,607	14,447	16.49	876
1943	3,986.65	3,255	2,442	1,545	17.49	88
1944	13,008.32	10,584	7,940	5,068	17.58	288
1945	51,538.56	41,772	31,338	20,201	17.71	1,141
1946	22,205.73	17,927	13,449	8,757	17.84	491
1947	28,105.72	22,386	16,794	11,312	18.84	600
1948	90,121.98	71,467	53,615	36,507	18.99	1,922
1949	69,661.91	54,977	41,244	28,418	19.16	1,483
1950	180,680.06	141,888	106,446	74,234	19.34	3,838
1951	127,202.85	98,480	73,881	53,322	20.34	2,622
1952	129,474.89	99,696	74,793	54,682	20.54	2,662
1953	209,947.20	160,736	120,586	89,361	20.74	4,309
1954	252,600.23	192,229	144,213	108,387	20.96	5,171
1955	376,215.63	282,011	211,568	164,648	21.96	7,498
1956	309,104.47	230,159	172,668	136,436	22.21	6,143
1957	167,771.89	124,067	93,077	74,695	22.46	3,326
1958	210,145.39	154,289	115,750	94,395	22.72	4,155
1959	287,407.05	207,652	155,783	131,624	23.72	5,549
1960	706,580.68	506,477	379,965	326,616	24.00	13,609
1961	257,970.50	183,417	137,602	120,368	24.29	4,955
1962	314,317.27	219,739	164,851	149,466	25.29	5,910
1963	190,100.33	131,740	98,833	91,267	25.58	3,568
1964	1,310,234.37	899,738	674,995	635,239	25.89	24,536
1965	733,185.98	498,713	374,141	359,045	26.21	13,699
1966	1,285,475.80	858,698	644,206	641,270	27.21	23,567
1967	738,986.85	488,544	366,512	372,475	27.55	13,520

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.02 MAINS AND ACCESSORIES - CAST IRON - 6, 8 AND 10 INCH

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 80-S2.5						
1968	548,193.21	358,573	269,006	279,187	27.90	10,007
1969	592,799.16	380,399	285,380	307,419	28.90	10,637
1970	1,242,898.53	788,495	591,539	651,360	29.25	22,269
1971	2,234,510.51	1,400,591	1,050,741	1,183,770	29.62	39,965
1972	1,421,388.32	873,017	654,948	766,440	30.62	25,031
1973	2,337,246.97	1,417,307	1,063,281	1,273,966	30.99	41,109
1974	6,717,432.34	3,988,140	2,991,952	3,725,480	31.99	116,458
1975	1,596,597.09	934,967	701,424	895,173	32.38	27,646
1976	1,792,787.34	1,034,976	776,452	1,016,335	32.77	31,014
1977	2,230,631.49	1,258,968	944,493	1,286,138	33.77	38,085
1978	4,074,993.44	2,264,881	1,699,142	2,375,851	34.17	69,530
1979	4,132,440.50	2,243,089	1,682,793	2,449,648	35.17	69,652
1980	3,178,475.91	1,696,670	1,272,863	1,905,613	35.59	53,543
1981	2,842,859.74	1,480,277	1,110,522	1,732,338	36.59	47,345
1982	2,141,821.97	1,095,542	821,889	1,319,933	37.01	35,664
1983	2,560,675.95	1,275,985	957,260	1,603,416	38.01	42,184
1984	7,165,985.18	3,476,219	2,607,903	4,558,082	39.01	116,844
1985	5,137,807.41	2,443,027	1,832,789	3,305,018	39.44	83,799
1986	7,095,977.90	3,279,761	2,460,517	4,635,461	40.44	114,626
1987	7,760,960.74	3,509,506	2,632,875	5,128,086	40.88	125,442
1988	9,901,829.90	4,344,923	3,259,615	6,642,215	41.88	158,601
1989	11,720,883.89	4,986,064	3,740,607	7,980,277	42.88	186,107
1990	7,854,667.87	3,260,473	2,446,047	5,408,621	43.33	124,824
1991	7,284,025.22	2,925,265	2,194,570	5,089,455	44.33	114,808
1992	7,339,157.31	2,848,327	2,136,850	5,202,307	45.33	114,765
1993	14,160,464.33	5,344,159	4,009,254	10,151,210	45.78	221,739
1994	6,495,245.62	2,362,970	1,772,729	4,722,517	46.78	100,952
1995	10,662,550.09	3,734,025	2,801,312	7,861,238	47.78	164,530
1996	5,421,672.80	1,824,935	1,369,089	4,052,584	48.78	83,079
1997	11,994,580.90	3,874,250	2,906,510	9,088,071	49.78	182,565
1998	18,407,567.29	5,737,639	4,304,448	14,103,119	50.24	280,715
1999	13,320,946.09	3,969,642	2,978,075	10,342,871	51.24	201,852
2000	19,664,482.90	5,590,612	4,194,146	15,470,337	52.24	296,140
2001	20,639,428.65	5,585,029	4,189,958	16,449,471	53.24	308,968
2002	25,847,726.78	6,640,281	4,981,621	20,866,106	54.24	384,700
2003	32,542,702.39	7,914,385	5,937,470	26,605,232	55.24	481,630
2004	34,492,126.06	7,915,943	5,938,638	28,553,488	56.24	507,708
2005	49,863,009.69	10,840,218	8,132,466	41,730,544	56.71	735,859
2006	46,640,510.90	9,496,008	7,124,023	39,516,488	57.71	684,742
2007	68,644,881.53	13,028,799	9,774,366	58,870,516	58.71	1,002,734
2008	74,610,793.25	13,131,500	9,851,414	64,759,379	59.71	1,084,565
2009	102,685,314.22	16,655,558	12,495,206	90,190,108	60.71	1,485,589
2010	139,989,819.44	20,774,489	15,585,279	124,404,540	61.71	2,015,954
2011	112,767,401.86	15,178,492	11,387,093	101,380,309	62.71	1,616,653

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.02 MAINS AND ACCESSORIES - CAST IRON - 6, 8 AND 10 INCH

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 80-S2.5						
2012	82,527,696.77	9,969,346	7,479,127	75,048,570	63.71	1,177,972
2013	67,134,542.23	7,183,396	5,389,073	61,745,469	64.71	954,187
2014	92,805,482.04	8,649,471	6,488,940	86,316,542	65.71	1,313,598
2015	89,614,079.66	7,115,358	5,338,029	84,276,051	66.71	1,263,320
2016	123,322,207.45	8,089,937	6,069,171	117,253,036	67.71	1,731,695
2017	137,981,095.38	7,147,421	5,362,084	132,619,011	68.71	1,930,127
2018	132,195,701.37	5,023,437	3,768,644	128,427,057	69.71	1,842,305
2019	141,479,262.44	3,423,798	2,568,576	138,910,686	70.71	1,964,513
2020	108,848,293.90	1,132,022	849,257	107,999,037	71.71	1,506,053
2021	13,150,673.33	22,356	16,771	13,133,902	72.34	181,558
	1,917,700,931.12	277,327,306	208,054,381	1,709,646,550		27,701,388

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 61.7 1.44

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.03 MAINS AND ACCESSORIES - CAST IRON - 12 INCH AND OVER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 95-S3						
1886	13,485.56	12,720	9,543	3,943	8.11	486
1887	31,683.16	30,086	22,571	9,112	7.10	1,283
1890	222.55	210	158	65	8.14	8
1891	696.09	650	488	208	9.14	23
1892	14,494.55	13,623	10,220	4,275	8.23	519
1893	706.84	659	494	213	9.23	23
1895	3,925.79	3,653	2,741	1,185	9.38	126
1896	1,926.44	1,778	1,334	592	10.38	57
1897	3,342.53	3,102	2,327	1,016	9.59	106
1898	7,080.39	6,518	4,890	2,190	10.59	207
1899	15,534.72	14,374	10,784	4,751	9.83	483
1900	7,905.68	7,255	5,443	2,463	10.83	227
1901	847.56	782	587	261	10.12	26
1902	1,193.35	1,091	818	375	11.12	34
1903	4,573.22	4,200	3,151	1,422	10.46	136
1904	4,515.18	4,112	3,085	1,430	11.46	125
1905	46,782.72	42,778	32,093	14,690	10.84	1,355
1906	8,161.90	7,399	5,551	2,611	11.84	221
1907	29,971.44	27,274	20,461	9,510	11.25	845
1908	26,183.86	23,618	17,719	8,465	12.25	691
1909	105,433.62	94,258	70,714	34,720	13.25	2,620
1910	6,532.88	5,861	4,397	2,136	12.70	168
1911	2,377.33	2,113	1,585	792	13.70	58
1912	6,324.06	5,640	4,231	2,093	13.20	159
1913	43,145.42	38,123	28,600	14,545	14.20	1,024
1914	4,814.22	4,265	3,200	1,614	13.73	118
1916	4,537.61	3,993	2,996	1,542	14.30	108
1918	34,665.51	30,277	22,714	11,952	14.89	803
1919	261.53	229	172	90	14.53	6
1920	17,912.07	15,519	11,643	6,269	15.53	404
1921	655.79	569	427	229	15.20	15
1922	2,710.34	2,328	1,746	964	16.20	60
1923	98,552.38	84,775	63,599	34,953	15.89	2,200
1924	88,078.74	74,990	56,258	31,821	16.89	1,884
1925	80,594.90	68,683	51,527	29,068	16.61	1,750
1926	248,042.11	209,174	156,925	91,117	17.61	5,174
1927	45,645.25	38,515	28,894	16,751	17.36	965
1928	30,736.58	25,659	19,250	11,487	18.36	626
1929	65,303.04	54,522	40,903	24,400	18.14	1,345
1930	27,763.55	22,927	17,200	10,564	19.14	552
1931	56,030.90	46,265	34,709	21,322	18.95	1,125
1932	24,189.56	19,751	14,817	9,373	19.95	470
1933	51,433.17	41,975	31,490	19,943	19.77	1,009
1934	10,414.79	8,403	6,304	4,111	20.77	198

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.03 MAINS AND ACCESSORIES - CAST IRON - 12 INCH AND OVER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 95-S3						
1935	24,618.19	19,842	14,886	9,732	20.64	472
1936	1,381.87	1,113	835	547	20.52	27
1937	34,027.34	27,072	20,310	13,717	21.52	637
1938	530.11	421	316	214	21.42	10
1939	10,356.57	8,128	6,098	4,259	22.42	190
1940	68,237.23	53,450	40,099	28,138	22.34	1,260
1941	27,738.54	21,459	16,099	11,640	23.34	499
1942	76,595.02	59,116	44,350	32,245	23.29	1,384
1943	666.94	508	381	286	24.29	12
1944	4,838.74	3,676	2,758	2,081	24.26	86
1945	15,607.22	11,704	8,780	6,827	25.26	270
1946	3,276.76	2,449	1,837	1,440	25.25	57
1947	288,368.04	212,671	159,548	128,820	26.25	4,907
1948	232,118.64	170,561	127,957	104,162	26.26	3,967
1949	226,575.30	164,199	123,184	103,391	27.26	3,793
1950	371,152.52	267,824	200,925	170,228	27.29	6,238
1951	250,808.77	178,425	133,857	116,952	28.29	4,134
1952	331,062.49	234,425	175,869	155,193	28.34	5,476
1953	1,354,454.08	945,138	709,054	645,400	29.34	21,997
1954	677,207.09	470,117	352,688	324,519	29.40	11,038
1955	347,604.42	237,692	178,319	169,285	30.40	5,569
1956	228,241.57	155,181	116,419	111,823	30.49	3,668
1957	186,924.74	125,127	93,872	93,053	31.49	2,955
1958	505,284.43	332,932	249,770	255,514	32.49	7,864
1959	1,272,301.38	832,848	624,813	647,488	32.58	19,874
1960	533,780.35	343,755	257,889	275,891	33.58	8,216
1961	635,560.99	406,314	304,822	330,739	33.71	9,811
1962	969,755.68	609,588	457,320	512,436	34.71	14,763
1963	658,162.20	406,678	305,095	353,067	35.71	9,887
1964	1,121,347.32	687,274	515,601	605,746	35.84	16,901
1965	1,165,646.98	701,836	526,526	639,121	36.84	17,349
1966	1,938,564.82	1,146,273	859,948	1,078,617	37.84	28,505
1967	1,698,804.21	995,329	746,708	952,096	37.99	25,062
1968	632,790.20	363,854	272,968	359,822	38.99	9,229
1969	493,504.12	278,386	208,849	284,655	39.99	7,118
1970	846,266.05	472,386	354,390	491,876	40.16	12,248
1971	1,116,133.33	610,748	458,191	657,942	41.16	15,985
1972	1,250,565.62	670,553	503,057	747,509	42.16	17,730
1973	1,499,588.73	787,584	590,855	908,734	43.16	21,055
1974	3,054,456.58	1,584,958	1,189,055	1,865,402	43.34	43,041
1975	4,925,535.57	2,501,187	1,876,421	3,049,115	44.34	68,767
1976	320,294.33	159,090	119,351	200,943	45.34	4,432
1977	1,124,257.52	545,939	409,570	714,688	46.34	15,423
1978	1,470,611.42	697,805	523,502	947,109	47.34	20,007

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.03 MAINS AND ACCESSORIES - CAST IRON - 12 INCH AND OVER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 95-S3						
1979	3,270,094.13	1,529,096	1,147,147	2,122,947	47.54	44,656
1980	1,913,281.32	873,222	655,102	1,258,179	48.54	25,920
1981	1,712,474.12	762,393	571,957	1,140,517	49.54	23,022
1982	2,002,386.11	869,036	651,962	1,350,424	50.54	26,720
1983	632,710.11	267,510	200,689	432,021	51.54	8,382
1984	1,445,331.21	594,898	446,300	999,031	52.54	19,015
1985	3,261,682.76	1,305,978	979,761	2,281,922	53.54	42,621
1986	1,904,069.72	741,064	555,955	1,348,115	54.54	24,718
1987	2,895,541.90	1,094,515	821,119	2,074,423	55.54	37,350
1988	3,715,486.07	1,362,840	1,022,419	2,693,067	56.54	47,631
1989	6,088,313.53	2,184,487	1,638,829	4,449,485	56.74	78,419
1990	3,042,740.82	1,057,352	793,239	2,249,502	57.74	38,959
1991	2,959,706.30	995,053	746,501	2,213,205	58.74	37,678
1992	1,970,861.74	640,333	480,386	1,490,476	59.74	24,949
1993	6,386,199.02	2,002,712	1,502,459	4,883,740	60.74	80,404
1994	8,693,449.81	2,628,030	1,971,581	6,721,869	61.74	108,874
1995	6,768,879.98	1,969,744	1,477,726	5,291,154	62.74	84,335
1996	4,904,460.02	1,371,777	1,029,124	3,875,336	63.74	60,799
1997	5,483,726.19	1,471,832	1,104,187	4,379,539	64.74	67,648
1998	19,737,995.29	5,074,639	3,807,057	15,930,938	65.74	242,332
1999	11,880,169.07	2,920,146	2,190,729	9,689,440	66.74	145,182
2000	16,782,489.61	3,935,494	2,952,456	13,830,034	67.74	204,163
2001	16,405,671.54	3,661,746	2,747,087	13,658,585	68.74	198,699
2002	12,668,460.62	2,684,447	2,013,905	10,654,556	69.74	152,775
2003	8,417,292.98	1,688,509	1,266,740	7,150,553	70.74	101,082
2004	13,177,393.48	2,494,481	1,871,390	11,306,003	71.74	157,597
2005	12,358,224.86	2,199,764	1,650,290	10,707,935	72.74	147,208
2006	22,047,304.46	3,675,286	2,757,245	19,290,059	73.74	261,596
2007	6,397,354.52	994,149	745,823	5,651,532	74.74	75,616
2008	11,613,304.22	1,673,477	1,255,463	10,357,841	75.74	136,755
2009	6,509,026.64	864,399	648,483	5,860,544	76.74	76,369
2010	3,195,864.62	388,298	291,306	2,904,559	77.74	37,362
2011	19,429,610.34	2,141,143	1,606,312	17,823,298	78.74	226,356
2012	28,204,010.02	2,789,377	2,092,625	26,111,385	79.74	327,457
2013	44,771,286.92	3,921,965	2,942,307	41,828,980	80.74	518,070
2014	30,210,159.39	2,305,035	1,729,266	28,480,893	81.74	348,433
2015	31,126,113.86	2,023,197	1,517,827	29,608,287	82.74	357,847
2016	22,587,599.82	1,212,954	909,973	21,677,627	83.74	258,868
2017	33,972,005.22	1,440,413	1,080,616	32,891,389	84.74	388,145
2018	30,706,936.08	954,986	716,442	29,990,494	85.74	349,784

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.03 MAINS AND ACCESSORIES - CAST IRON - 12 INCH AND OVER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 95-S3						
2019	45,181,648.06	894,597	671,138	44,510,510	86.74	513,149
2020	43,803,766.69	372,332	279,328	43,524,439	87.74	496,062
2021	8,217,421.97	11,504	8,630	8,208,792	88.37	92,891
	601,727,498.04	93,654,521	70,260,782	531,466,716		7,197,633
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					73.8	1.20

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.04 MAINS AND ACCESSORIES - STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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-R3						
1925	0.20					
1926	207.31	193	145	62	7.29	9
1927	0.01					
1928	19.57	18	14	6	8.26	1
1929	23.44	22	17	6	8.25	1
1930	61.42	56	42	19	8.26	2
1931	1.87	2	2			
1932	6.69	6	5	2	9.29	
1933	0.44					
1934	2.28	2	2			
1935	15.03	13	10	5	10.40	
1936	46.82	42	32	15	10.49	1
1937	2.29	2	2			
1938	5.24	5	5			
1939	18.18	16	12	6	11.71	1
1940	84.38	74	56	28	11.84	2
1941	50.79	44	33	18	11.99	2
1942	14.40	12	9	5	12.16	
1943	270.33	231	173	97	13.16	7
1944	0.01					
1945	112.66	96	72	41	13.54	3
1946	8.36	7	5	3	13.74	
1947	6,903.84	5,754	4,317	2,587	14.74	176
1948	118.92	99	74	45	14.96	3
1949	2,397.71	1,978	1,484	914	15.21	60
1950	364.25	296	222	142	16.21	9
1951	182.86	148	111	72	16.46	4
1952	334.29	269	202	132	16.72	8
1953	850,826.11	680,150	510,256	340,570	17.00	20,034
1954	82,733.37	65,161	48,884	33,849	18.00	1,880
1955	245,650.62	192,197	144,188	101,463	18.29	5,547
1956	75,503.35	58,666	44,012	31,491	18.58	1,695
1957	4,718.29	3,609	2,708	2,010	19.58	103
1958	1,875.33	1,424	1,068	807	19.89	41
1959	367.41	277	208	159	20.21	8
1960	13,248.68	9,820	7,367	5,882	21.21	277
1961	43,767.83	32,165	24,131	19,637	21.55	911
1962	17,472.08	12,728	9,549	7,923	21.90	362
1963	66,393.12	47,544	35,668	30,725	22.90	1,342
1964	4,749.45	3,369	2,527	2,222	23.25	96
1965	66,860.70	46,963	35,232	31,629	23.62	1,339
1966	11,095.93	7,654	5,742	5,354	24.62	217
1967	3,473.12	2,371	1,779	1,694	24.99	68
1968	26,220.82	17,565	13,177	13,044	25.99	502

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.04 MAINS AND ACCESSORIES - STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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-R3						
1969	913,594.75	605,165	454,001	459,594	26.38	17,422
1970	22,840.84	14,954	11,219	11,622	26.77	434
1971	28,094.37	18,031	13,527	14,567	27.77	525
1972	27,252.06	17,272	12,958	14,294	28.17	507
1973	47,452.22	29,458	22,100	25,352	29.17	869
1974	12,855.09	7,872	5,906	6,949	29.59	235
1975	50,107.75	30,260	22,701	27,407	30.01	913
1976	4,164.53	2,460	1,846	2,319	31.01	75
1977	3,407.95	1,983	1,488	1,920	31.44	61
1978	405.94	231	173	233	32.44	7
1979	51,873.77	29,018	21,770	30,104	32.88	916
1980	48,538.41	26,502	19,882	28,656	33.88	846
1981	60,334.19	32,375	24,288	36,046	34.33	1,050
1983	157,758.42	80,993	60,761	96,997	35.78	2,711
1984	5,242.49	2,640	1,981	3,261	36.24	90
1985	119,995.03	58,774	44,093	75,902	37.24	2,038
1986	7,504.75	3,599	2,700	4,805	37.71	127
1991	359.06	150	113	246	41.68	6
1992	227,220.01	92,115	69,105	158,115	42.17	3,749
1993	17,054.58	6,673	5,006	12,049	43.17	279
1997	25,467.19	8,649	6,489	18,978	46.18	411
1999	2,115.50	663	497	1,618	47.69	34
2000	8,065.53	2,427	1,821	6,245	48.21	130
2001	12,098.89	3,465	2,599	9,500	49.21	193
2002	102,384.21	28,033	21,031	81,353	49.74	1,636
2003	105,617.55	27,376	20,538	85,080	50.74	1,677
2004	367,522.27	90,484	67,881	299,641	51.28	5,843
2006	36,482.99	7,964	5,975	30,508	52.82	578
2007	499.20	102	77	422	53.82	8
2012	128,042.98	16,799	12,602	115,441	57.92	1,993
2013	226,271.26	26,474	19,861	206,410	58.48	3,530
2014	55,344.91	5,640	4,231	51,114	59.48	859
2015	76,043.84	6,646	4,986	71,058	60.04	1,184
2016	106,693.89	7,757	5,819	100,875	60.61	1,664
2018	586,763.10	24,879	18,664	568,099	62.18	9,136
2020	595.22	7	5	590	62.94	9
2021	804.71	2	2	803	62.38	13
	5,173,079.25	2,508,940	1,882,238	3,290,841		96,469

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 34.1 1.86

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.05 MAINS AND ACCESSORIES - LOCK JOINT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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-R5						
1926	3,710.20	3,656	2,743	967	1.40	691
1948	1,829.34	1,650	1,238	591	7.90	75
1949	8.38	7	5	3	8.90	
1950	15.30	14	11	4	9.25	
1954	166,939.72	142,633	107,005	59,935	11.38	5,267
1955	234,978.38	199,309	149,524	85,454	11.77	7,260
1956	393,255.30	328,486	246,434	146,821	12.77	11,497
1957	721,435.62	597,926	448,571	272,865	13.17	20,719
1958	1,514,363.26	1,235,418	926,826	587,537	14.17	41,463
1959	211,417.80	171,016	128,298	83,120	14.59	5,697
1960	620,862.87	494,083	370,667	250,196	15.59	16,048
1961	25,056.89	19,762	14,826	10,231	16.01	639
1965	7,754.47	5,750	4,314	3,440	19.44	177
1967	28,618.37	20,611	15,463	13,155	20.88	630
1973	304,592.03	196,340	147,297	157,295	26.33	5,974
1977	261,022.19	155,308	116,514	144,508	29.78	4,853
1981	67,632.49	36,562	27,429	40,203	33.78	1,190
1983	121,307.42	62,279	46,722	74,585	35.78	2,085
1989	109,875.90	47,444	35,593	74,283	41.78	1,778
2017	189,431.67	9,661	7,248	182,184	69.78	2,611
	4,984,107.60	3,727,915	2,796,728	2,187,380		128,654

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.0 2.58

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.06 MAINS AND ACCESSORIES - VALVES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 90-R3						
1891	197.08	189	142	55	5.38	10
1892	155.69	148	111	45	6.38	7
1893	1.68	2	2			
1894	128.05	122	92	36	6.59	5
1895	478.81	458	344	135	5.83	23
1896	64.97	62	47	18	6.83	3
1897	298.02	284	213	85	6.12	14
1898	115.84	109	82	34	7.12	5
1899	132.41	126	95	37	6.46	6
1900	213.51	201	151	63	7.46	8
1901	164.72	154	116	49	8.46	6
1902	20.45	19	14	6	7.84	1
1903	1,004.59	934	701	304	8.84	34
1904	679.80	635	476	204	8.25	25
1905	973.53	901	676	298	9.25	32
1906	3,779.67	3,513	2,635	1,145	8.70	132
1907	2,355.65	2,170	1,628	728	9.70	75
1908	2,698.20	2,495	1,872	826	9.20	90
1909	1,939.18	1,777	1,333	606	10.20	59
1910	247.49	227	170	77	9.73	8
1911	125.78	115	86	40	10.73	4
1912	17.89	16	12	6	10.30	1
1913	852.50	772	579	274	11.30	24
1914	35.62	32	24	12	10.89	1
1915	5.95	5	4	2	11.89	
1916	7.68	7	5	3	11.53	
1917	0.04					
1918	778.93	696	522	257	12.20	21
1919	310.06	274	206	104	13.20	8
1920	1,928.02	1,709	1,282	646	12.89	50
1921	3,445.06	3,059	2,295	1,150	12.61	91
1922	4,206.02	3,697	2,774	1,432	13.61	105
1923	11,939.20	10,504	7,880	4,059	13.36	304
1924	9,595.31	8,356	6,269	3,326	14.36	232
1925	27,467.53	23,932	17,954	9,514	14.14	673
1926	58,562.83	50,493	37,880	20,683	15.14	1,366
1927	22,481.96	19,391	14,547	7,935	14.95	531
1928	18,497.98	15,784	11,841	6,657	15.95	417
1929	10,901.05	9,302	6,978	3,923	15.77	249
1930	14,815.07	12,504	9,381	5,434	16.77	324
1931	21,238.31	17,917	13,442	7,796	16.64	469
1932	5,192.03	4,331	3,249	1,943	17.64	110
1933	6,198.87	5,167	3,876	2,323	17.52	133
1934	2,865.54	2,361	1,771	1,095	18.52	59

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.06 MAINS AND ACCESSORIES - VALVES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 90-R3						
1935	7,243.30	5,963	4,474	2,769	18.42	150
1936	7,043.20	5,730	4,299	2,744	19.42	141
1937	10,944.94	8,892	6,671	4,274	19.34	221
1938	8,325.34	6,683	5,014	3,311	20.34	163
1939	14,224.02	11,396	8,549	5,675	20.29	280
1940	14,081.85	11,144	8,360	5,722	21.29	269
1941	10,361.14	8,180	6,137	4,224	21.26	199
1942	7,900.86	6,160	4,621	3,280	22.26	147
1943	14,675.78	11,410	8,560	6,116	22.25	275
1944	5,362.25	4,116	3,088	2,274	23.25	98
1945	6,505.08	4,977	3,734	2,771	23.26	119
1946	6,743.00	5,091	3,819	2,924	24.26	121
1947	71,496.27	53,779	40,346	31,150	24.29	1,282
1948	59,584.28	44,212	33,168	26,416	25.29	1,045
1949	56,015.39	40,992	30,753	25,262	26.29	961
1950	105,888.71	77,161	57,887	48,002	26.34	1,822
1951	102,121.69	73,364	55,039	47,083	27.34	1,722
1952	79,827.95	57,077	42,820	37,008	27.40	1,351
1953	167,079.70	117,724	88,318	78,762	28.40	2,773
1954	115,812.93	81,173	60,897	54,916	28.49	1,928
1955	91,856.43	63,418	47,577	44,279	29.49	1,501
1956	105,818.30	72,634	54,491	51,327	29.58	1,735
1957	92,019.19	62,187	46,653	45,366	30.58	1,484
1958	119,730.63	79,645	59,751	59,980	31.58	1,899
1959	163,516.26	108,035	81,049	82,467	31.71	2,601
1960	157,498.53	102,374	76,802	80,697	32.71	2,467
1961	111,985.69	72,264	54,213	57,773	32.84	1,759
1962	175,622.32	111,432	83,598	92,024	33.84	2,719
1963	162,474.38	102,278	76,730	85,744	33.99	2,523
1964	124,806.69	77,205	57,920	66,887	34.99	1,912
1965	184,676.07	112,228	84,195	100,481	35.99	2,792
1966	168,402.77	101,412	76,081	92,322	36.16	2,553
1967	147,921.13	87,451	65,607	82,314	37.16	2,215
1968	146,366.01	85,697	64,291	82,075	37.34	2,198
1969	147,726.67	84,854	63,659	84,068	38.34	2,193
1970	129,458.10	72,924	54,708	74,750	39.34	1,900
1971	174,487.70	97,225	72,939	101,549	39.54	2,568
1972	207,651.60	113,378	85,058	122,594	40.54	3,024
1973	181,702.62	98,047	73,556	108,147	40.74	2,655
1974	181,271.07	95,766	71,845	109,426	41.74	2,622
1975	152,866.57	79,032	59,291	93,576	42.74	2,189
1976	78,768.87	40,188	30,150	48,619	42.96	1,132
1977	185,204.19	92,380	69,305	115,899	43.96	2,636
1978	334,664.68	163,116	122,372	212,293	44.96	4,722

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.06 MAINS AND ACCESSORIES - VALVES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 90-R3						
1979	291,155.25	139,784	104,868	186,287	45.21	4,120
1980	221,143.39	103,628	77,743	143,400	46.21	3,103
1981	232,893.93	107,387	80,563	152,331	46.46	3,279
1982	351,258.51	157,891	118,452	232,807	47.46	4,905
1983	305,174.61	133,636	100,255	204,920	48.46	4,229
1984	352,356.70	151,513	113,667	238,690	48.72	4,899
1985	477,201.65	199,613	149,752	327,450	49.72	6,586
1986	425,474.58	172,998	129,785	295,690	50.72	5,830
1987	405,780.11	161,582	121,221	284,559	51.00	5,580
1988	471,940.87	182,358	136,807	335,134	52.00	6,445
1989	496,948.34	186,157	139,657	357,291	53.00	6,741
1990	621,737.63	227,494	170,669	451,069	53.29	8,464
1991	550,112.13	194,740	146,096	404,016	54.29	7,442
1992	265,286.40	90,754	68,085	197,201	55.29	3,567
1993	561,907.24	187,115	140,376	421,531	55.58	7,584
1994	915,659.46	293,927	220,508	695,151	56.58	12,286
1995	823,999.04	254,616	191,016	632,983	57.58	10,993
1996	703,987.39	210,844	158,178	545,809	57.89	9,428
1997	931,665.89	267,761	200,877	730,789	58.89	12,409
1998	705,321.79	194,175	145,672	559,650	59.89	9,345
1999	993,146.73	263,581	197,742	795,405	60.21	13,211
2000	911,857.53	230,882	173,210	738,648	61.21	12,067
2001	688,030.25	165,815	124,396	563,634	62.21	9,060
2002	1,136,761.00	262,137	196,658	940,103	62.55	15,030
2003	246,611.95	53,835	40,388	206,224	63.55	3,245
2004	983,931.04	202,690	152,060	831,871	64.55	12,887
2005	523,759.11	102,290	76,739	447,020	64.90	6,888
2006	1,454,717.93	266,068	199,607	1,255,111	65.90	19,046
2007	1,176,922.33	200,665	150,541	1,026,381	66.90	15,342
2008	1,302,097.21	207,554	155,710	1,146,387	67.25	17,047
2009	959,517.10	140,953	105,745	853,772	68.25	12,509
2010	3,502,506.51	470,737	353,153	3,149,354	69.25	45,478
2011	2,936,631.40	360,618	270,540	2,666,091	69.62	38,295
2012	4,112,784.37	453,229	340,018	3,772,766	70.62	53,423
2013	2,572,796.19	251,105	188,382	2,384,414	71.62	33,293
2014	3,318,367.45	284,384	213,348	3,105,019	71.99	43,131
2015	5,157,523.57	376,499	282,454	4,875,070	72.99	66,791
2016	4,242,155.82	257,923	193,497	4,048,659	73.38	55,174
2017	6,245,525.48	299,785	224,902	6,020,623	74.38	80,944
2018	7,606,621.73	270,035	202,584	7,404,038	74.77	99,024

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.06 MAINS AND ACCESSORIES - VALVES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 90-R3						
2019	6,395,381.00	145,815	109,392	6,285,989	75.17	83,624
2020	5,691,814.54	55,780	41,847	5,649,968	75.59	74,745
2021	943,371.52	1,604	1,203	942,169	75.06	12,552
	78,048,689.39	11,957,301	8,970,515	69,078,174		1,036,822
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					66.6	1.33

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.07 MAINS AND ACCESSORIES - SPECIAL CONSTRUCTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 58-R4						
1925	23.64	24	24			
1926	18.98	19	19			
1927	3.05	3	3			
1929	2.89	3	3			
1930	6.08	6	6			
1931	38.24	38	38			
1932	6.57	7	7			
1940	6.65	7	7			
1941	6.62	6	5	2	1.55	1
1942	21.74	21	16	6	1.90	3
1943	1.95	2	2			
1945	3.98	4	4			
1946	32.20	31	23	9	2.77	3
1947	98.32	94	71	27	3.17	9
1948	208.03	198	149	59	3.59	16
1949	32.53	31	23	10	4.01	2
1950	686.83	651	488	199	3.88	51
1951	49.66	47	35	15	4.33	3
1952	83.50	79	59	24	4.24	6
1953	87.54	82	62	26	4.71	6
1954	12,601.42	11,692	8,771	3,830	5.19	738
1955	2,111.35	1,957	1,468	643	5.17	124
1956	19,665.89	18,081	13,565	6,101	5.68	1,074
1957	5,345.44	4,907	3,681	1,664	5.69	292
1958	13,366.79	12,162	9,124	4,243	6.21	683
1959	11,702.88	10,551	7,915	3,788	6.74	562
1960	1,382.72	1,243	933	450	6.82	66
1961	2,917.82	2,598	1,949	969	7.36	132
1962	8,310.40	7,372	5,531	2,779	7.48	372
1963	11,586.98	10,171	7,630	3,957	8.04	492
1964	13,839.81	12,017	9,015	4,825	8.61	560
1965	13,860.28	11,900	8,927	4,933	9.18	537
1966	37,416.01	31,957	23,974	13,442	9.35	1,438
1967	48,234.77	40,705	30,537	17,698	9.94	1,780
1968	36,106.29	30,091	22,575	13,531	10.54	1,284
1969	38,693.99	31,837	23,884	14,810	11.14	1,329
1970	25,458.35	20,672	15,508	9,950	11.75	847
1971	20,816.04	16,674	12,509	8,307	12.36	672
1972	42,394.75	33,483	25,119	17,276	12.98	1,331
1973	15,628.46	12,164	9,126	6,502	13.60	478
1974	17,994.96	13,797	10,351	7,644	14.23	537
1975	76,815.59	57,988	43,503	33,313	14.85	2,243
1976	11,954.07	8,879	6,661	5,293	15.49	342
1977	8,131.49	5,941	4,457	3,674	16.13	228

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.07 MAINS AND ACCESSORIES - SPECIAL CONSTRUCTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 58-R4						
1978	2,639.61	1,896	1,422	1,218	16.77	73
1979	989.25	698	524	465	17.42	27
1980	1,110.93	765	574	537	18.42	29
1981	13,946.16	9,425	7,071	6,875	19.07	361
1982	31,458.53	20,844	15,637	15,822	19.73	802
1983	923.49	600	450	473	20.39	23
1984	1,705.60	1,084	813	893	21.05	42
1985	117,855.89	72,894	54,686	63,170	22.05	2,865
1986	208.41	126	95	113	22.72	5
1987	376.92	223	167	210	23.39	9
1988	594,464.03	340,687	255,587	338,877	24.39	13,894
1989	360,748.20	201,586	151,232	209,516	25.07	8,357
1990	2,600,782.62	1,415,606	1,062,001	1,538,782	25.75	59,759
1991	807,053.99	424,995	318,835	488,219	26.75	18,251
1992	628,149.09	321,487	241,183	386,966	27.43	14,107
1993	470,449.96	232,402	174,350	296,100	28.43	10,415
1994	509,092.97	243,754	182,867	326,226	29.12	11,203
1995	95,697.86	44,107	33,089	62,609	30.12	2,079
1996	572,763.59	253,734	190,354	382,410	31.12	12,288
1997	15,841.65	6,772	5,080	10,762	31.81	338
1998	8,577.78	3,513	2,635	5,943	32.81	181
1999	17,411.78	6,817	5,114	12,298	33.81	364
2000	1,634,702.04	613,994	460,624	1,174,078	34.50	34,031
2001	273,862.58	97,906	73,450	200,413	35.50	5,645
2002	7,156,749.92	2,429,001	1,822,260	5,334,490	36.50	146,150
2003	873,959.22	280,803	210,661	663,298	37.50	17,688
2004	1,085,833.36	330,962	248,291	837,542	38.20	21,925
2005	276,335.12	79,198	59,415	216,920	39.20	5,534
2006	1,610,948.56	432,379	324,375	1,286,574	40.20	32,004
2007	206,064.40	51,557	38,679	167,385	41.20	4,063
2008	3,389,830.88	786,441	589,996	2,799,835	42.20	66,347
2009	1,022,884.90	218,693	164,066	858,819	43.20	19,880
2010	1,865,506.80	366,945	275,285	1,590,222	43.90	36,224
2011	66,246.15	11,818	8,866	57,380	44.90	1,278
2012	21,009.61	3,364	2,524	18,486	45.90	403
2016	20,694.22	1,798	1,349	19,345	49.90	388
	26,854,631.62	9,719,066	7,291,364	19,563,268		565,273

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 34.6 2.10

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.08 MAINS AND ACCESSORIES - CEMENT WROUGHT IRON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 90-R3						
1908	10,647.51	9,845	7,386	3,262	9.20	355
1909	4,120.33	3,776	2,833	1,287	10.20	126
1910	1,739.66	1,599	1,200	540	9.73	55
1911	1,572.10	1,432	1,074	498	10.73	46
1912	1,567.34	1,432	1,074	493	10.30	48
1913	11,764.43	10,648	7,988	3,776	11.30	334
1918	500.90	448	336	165	12.20	14
1922	51.32	45	34	17	13.61	1
1923	99.63	88	66	34	13.36	3
1927	6.70	6	5	2	14.95	
1959	49.81	33	25	25	31.71	1
1962	63.95	41	31	33	33.84	1
2006	0.14					
2010	15,288.57	2,055	1,541	13,748	69.25	199
2011	46,774.31	5,744	4,308	42,466	69.62	610
2021	10,428.66	18	14	10,415	75.06	139
	104,675.36	37,210	27,915	76,760		1,932

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.7 1.85

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.10 MAINS AND ACCESSORIES - COPPER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 50-S0.5						
1925	23.62	23	17	7	1.34	5
1926	69.16	68	51	18	1.40	13
1927	86.24	84	63	23	2.40	10
1928	48.42	47	35	13	2.49	5
1929	48.43	47	35	13	2.58	5
1930	89.81	86	65	25	3.58	7
1931	96.53	93	70	27	3.71	7
1932	80.43	77	58	22	3.84	6
1933	104.97	100	75	30	3.99	8
1934	124.29	119	89	35	4.16	8
1935	107.93	102	77	31	5.16	6
1936	77.55	73	55	23	5.34	4
1937	126.44	119	89	37	5.54	7
1938	594.17	556	417	177	5.74	31
1939	950.83	886	665	286	5.96	48
1940	2,102.11	1,952	1,464	638	6.21	103
1941	271.10	251	188	83	6.46	13
1942	80.55	74	56	25	6.72	4
1943	12.32	11	8	4	7.00	1
1944	120.08	110	83	37	7.29	5
1945	770.63	701	526	245	7.58	32
1946	976.82	884	663	314	7.89	40
1947	840.54	756	567	274	8.21	33
1948	1,637.15	1,465	1,099	538	8.55	63
1949	1,434.83	1,277	958	477	8.90	54
1950	1,133.56	1,003	752	382	9.25	41
1951	1,228.40	1,080	810	418	9.62	43
1952	3,065.51	2,676	2,008	1,058	9.99	106
1953	1,108.12	961	721	387	10.38	37
1954	2,520.10	2,170	1,628	892	10.77	83
1955	3,053.76	2,610	1,958	1,096	11.17	98
1956	3,519.97	3,009	2,257	1,263	11.01	115
1957	3,076.40	2,608	1,957	1,119	11.44	98
1958	1,484.64	1,248	936	549	11.88	46
1959	1,794.69	1,496	1,122	673	12.33	55
1960	536.14	443	332	204	12.78	16
1961	118.91	98	74	45	12.71	4
1962	477.09	390	293	184	13.19	14
1963	51.95	42	32	20	13.68	1
1964	855.12	689	517	338	13.68	25
1965	784.84	626	470	315	14.18	22
1966	2,420.33	1,921	1,441	979	14.21	69
1967	1,583.96	1,243	933	651	14.74	44
1968	1,007.34	781	586	421	15.28	28

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.10 MAINS AND ACCESSORIES - COPPER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 50-S0.5						
1969	5,094.48	3,928	2,947	2,147	15.36	140
1970	2,716.41	2,068	1,551	1,165	15.92	73
1971	773.69	585	439	335	16.04	21
1972	2,483.50	1,865	1,399	1,084	16.18	67
1973	797.48	590	443	354	16.77	21
1974	3,710.20	2,723	2,043	1,667	16.94	98
1975	3,346.59	2,419	1,815	1,532	17.54	87
1976	5,049.52	3,615	2,712	2,338	17.75	132
1977	11,329.21	8,030	6,024	5,305	17.98	295
1978	7,838.40	5,496	4,123	3,715	18.23	204
1979	8,811.02	6,070	4,554	4,257	18.85	226
1980	9,843.60	6,699	5,026	4,818	19.13	252
1981	942.96	633	475	468	19.42	24
1982	4,082.85	2,705	2,029	2,054	19.73	104
1983	22,808.76	14,896	11,175	11,634	20.05	580
1984	1,108.29	713	535	573	20.39	28
1985	4,274.78	2,705	2,029	2,246	20.75	108
1986	8,290.99	5,157	3,869	4,422	21.12	209
1988	3,662.82	2,195	1,647	2,016	21.90	92
1989	2,157.54	1,274	956	1,202	22.01	55
1990	17,942.69	10,373	7,782	10,161	22.44	453
1991	12,587.50	7,114	5,337	7,250	22.88	317
1992	13,857.46	7,649	5,738	8,119	23.33	348
1993	2,495.42	1,350	1,013	1,482	23.53	63
1994	1,710.64	902	677	1,034	24.01	43
1996	4,026.59	2,013	1,510	2,517	24.75	102
1997	2,243.29	1,092	819	1,424	25.03	57
1999	255.69	117	88	168	25.87	6
2000	23,015.02	10,173	7,632	15,383	26.20	587
2001	3,194.10	1,363	1,022	2,172	26.55	82
2003	676.56	265	199	478	27.50	17
2011	81,270.32	19,651	14,742	66,528	30.57	2,176
2012	11,833.72	2,599	1,950	9,884	31.09	318
2013	66,200.04	13,081	9,813	56,387	31.47	1,792
2014	33,843.66	5,916	4,438	29,406	31.86	923
2015	23,667.22	3,578	2,684	20,983	32.27	650
2016	19,918.79	2,526	1,895	18,024	32.70	551
2017	31,794.46	3,243	2,433	29,361	33.01	889
2019	12,247.36	603	452	11,795	33.84	349
2020	82,893.39	1,782	1,337	81,556	34.09	2,392
	595,492.79	204,811	153,652	441,841		16,394

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 27.0 2.75

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.11 MAINS AND ACCESSORIES - ASBESTOS CEMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 50-S5						
1939	114.08	114	114			
1940	0.87	1	1			
1941	51.57	52	52			
1942	2.15	2	2			
1943	0.05					
1945	8.50	8	8			
1946	20.19	19	14	6	3.38	2
1947	13.99	14	14			
1948	9.88	10	10			
1949	0.99	1	1			
1952	504.90	496	372	133	1.18	113
1953	450.13	442	332	118	1.21	98
1954	1,959.11	1,922	1,442	517	1.28	404
1955	226.60	222	167	60	1.36	44
1956	68.22	67	50	18	1.48	12
1957	92.21	90	68	24	1.61	15
1958	726.33	706	530	196	1.77	111
1959	27.96	27	20	8	1.94	4
1960	2,389.39	2,308	1,731	658	2.14	307
1961	1,088.93	1,048	786	303	2.36	128
1962	3,643.83	3,511	2,634	1,010	2.23	453
1963	640.78	614	461	180	2.49	72
1964	571.89	545	409	163	2.77	59
1965	7,108.30	6,737	5,054	2,054	3.07	669
1966	2,111.91	2,000	1,500	612	3.05	201
1967	717.32	675	506	211	3.39	62
1968	3,554.06	3,318	2,489	1,065	3.75	284
1969	4,997.97	4,656	3,493	1,505	3.81	395
1970	28,138.49	25,989	19,497	8,641	4.20	2,057
1971	213,823.67	195,734	146,839	66,985	4.60	14,562
1972	265,144.52	240,433	180,372	84,773	5.01	16,921
1973	100,992.52	90,661	68,014	32,979	5.44	6,062
1974	89,348.89	79,360	59,536	29,813	5.88	5,070
1975	110,924.09	97,436	73,096	37,828	6.33	5,976
1976	82,164.21	71,335	53,515	28,649	6.79	4,219
1977	51,581.42	44,004	33,012	18,569	7.53	2,466
1978	106,549.68	89,736	67,320	39,230	8.01	4,898
1979	323,935.84	267,765	200,877	123,059	8.76	14,048
1980	357,678.57	290,042	217,589	140,090	9.50	14,746
1981	222,218.01	176,663	132,532	89,686	10.25	8,750
1982	309,845.08	241,338	181,051	128,794	11.00	11,709
1983	362,245.91	274,872	206,208	156,038	12.00	13,003
1984	447,018.75	331,867	248,966	198,053	12.75	15,534
1985	797,704.96	576,103	432,191	365,514	13.75	26,583

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.11 MAINS AND ACCESSORIES - ASBESTOS CEMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 50-S5						
1993	38,600.24	21,744	16,312	22,288	21.51	1,036
2000	27,815.16	11,716	8,789	19,026	28.51	667
2001	16,152.15	6,475	4,858	11,294	29.51	383
2002	30,846.19	11,740	8,807	22,039	30.51	722
2003	116,221.66	41,875	31,415	84,807	31.51	2,691
2004	84.45	29	22	62	32.51	2
2006	63,336.78	18,963	14,226	49,111	34.51	1,423
2007	817.89	228	171	647	35.51	18
2008	45,054.73	11,660	8,747	36,308	36.51	994
2011	790,097.00	156,360	117,301	672,796	39.51	17,028
2012	194,103.63	34,473	25,862	168,242	40.51	4,153
2015	15,765.78	1,840	1,380	14,386	43.51	331
2016	51,686.41	4,983	3,739	47,947	44.51	1,077
2020	192,357.29	2,924	2,193	190,164	48.51	3,920
2021	24,229.51	61	46	24,184	49.14	492
	5,507,585.59	3,448,014	2,586,743	2,920,843		204,974

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.2 3.72

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.13 MAINS AND ACCESSORIES - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 45-R2.5						
1965	371.60	334	251	121	6.36	19
1966	42,510.31	37,936	28,460	14,050	6.60	2,129
1967	36.00	32	24	12	6.85	2
1968	5,292.20	4,662	3,497	1,795	7.13	252
1969	403.21	353	265	138	7.42	19
1970	12,393.59	10,755	8,069	4,325	7.73	560
1971	5,931.64	5,105	3,830	2,102	8.05	261
1972	5,205.75	4,441	3,332	1,874	8.39	223
1973	305,749.22	258,419	193,869	111,880	8.75	12,786
1974	293,545.37	245,639	184,281	109,264	9.12	11,981
1975	124,712.31	103,274	77,477	47,235	9.50	4,972
1976	35,837.27	29,347	22,016	13,821	9.90	1,396
1977	36,839.85	29,818	22,370	14,470	10.30	1,405
1978	165,155.71	132,025	99,047	66,109	10.73	6,161
1979	107,178.05	84,574	63,448	43,730	11.16	3,918
1980	314,126.12	244,484	183,415	130,711	11.61	11,258
1981	375,994.45	288,463	216,409	159,585	12.06	13,233
1982	120,536.58	91,077	68,327	52,210	12.53	4,167
1983	1,852.48	1,378	1,034	818	13.01	63
1984	409,356.28	297,848	223,449	185,907	13.76	13,511
1985	2,040,349.33	1,458,850	1,094,447	945,902	14.25	66,379
1986	198,410.47	139,284	104,493	93,917	14.75	6,367
1987	69,732.16	48,011	36,018	33,714	15.27	2,208
1988	154,339.70	104,118	78,111	76,229	15.80	4,825
1989	218,687.33	144,421	108,346	110,341	16.33	6,757
1990	926,047.44	598,041	448,658	477,389	16.87	28,298
1991	28,944.14	18,255	13,695	15,249	17.42	875
1992	168,839.43	103,397	77,570	91,269	18.20	5,015
1993	183,179.23	109,285	81,987	101,192	18.76	5,394
1994	139,746.04	81,123	60,859	78,887	19.33	4,081
1995	653,523.74	368,522	276,470	377,054	19.91	18,938
1996	20,231.10	11,066	8,302	11,929	20.50	582
1997	10,451.71	5,535	4,152	6,300	21.09	299
1998	100,896.30	51,417	38,574	62,322	21.89	2,847
1999	473,454.12	232,750	174,612	298,842	22.50	13,282
2000	579,506.85	274,165	205,682	373,825	23.11	16,176
2001	851,068.18	386,555	289,998	561,070	23.73	23,644
2002	168,082.95	73,116	54,853	113,230	24.35	4,650
2003	170,857.57	70,974	53,246	117,612	24.98	4,708
2004	78,105.06	30,875	23,163	54,942	25.62	2,144
2005	24,593.94	9,218	6,915	17,679	26.27	673
2006	1,179,235.42	417,449	313,175	866,060	26.92	32,172
2007	193,049.31	64,247	48,199	144,850	27.57	5,254
2008	321,654.54	100,067	75,071	246,584	28.23	8,735

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.13 MAINS AND ACCESSORIES - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 45-R2.5						
2010	2,343.00	625	469	1,874	29.57	63
2011	898,834.61	219,136	164,399	734,436	30.25	24,279
2012	1,263,120.24	278,518	208,948	1,054,172	30.93	34,083
2013	1,877,766.78	371,047	278,364	1,599,403	31.47	50,823
2014	643,699.80	111,682	83,785	559,915	32.16	17,410
2015	1,112,713.37	166,351	124,799	987,914	32.71	30,202
2016	1,713,766.05	214,049	160,582	1,553,184	33.27	46,684
2017	6,956,455.24	696,341	522,403	6,434,052	33.70	190,921
2018	2,111,821.53	157,964	118,507	1,993,315	34.01	58,610
2019	3,121,936.01	151,726	113,827	3,008,109	34.22	87,905
2020	3,403,194.68	74,190	55,658	3,347,537	33.73	99,245
2021	5,106.00	19	14	5,092	32.77	155
	34,426,771.36	9,212,353	6,911,221	27,515,550		992,999

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 27.7 2.88

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.99 MAINS AND ACCESSORIES - MAIN CLEANING AND LINING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 50-L4						
1986	771,557.44	536,232	402,288	369,269	15.25	24,214
1987	412,682.96	279,964	210,032	202,651	16.00	12,666
1988	341,676.12	226,053	169,588	172,088	16.75	10,274
1989	692,091.32	448,268	336,296	355,795	17.27	20,602
1990	718,707.25	453,073	339,901	378,806	18.03	21,010
1991	784,060.65	480,472	360,456	423,605	18.80	22,532
1992	838,960.50	496,832	372,730	466,230	19.80	23,547
1993	2,139,088.84	1,228,693	921,781	1,217,308	20.56	59,208
1994	1,908,942.80	1,062,136	796,828	1,112,115	21.33	52,139
1995	2,277,007.46	1,225,485	919,374	1,357,633	22.10	61,431
1996	2,293,600.93	1,186,480	890,112	1,403,489	23.10	60,757
1997	3,075,501.54	1,534,060	1,150,871	1,924,631	23.87	80,630
1998	3,886,247.65	1,856,849	1,393,031	2,493,217	24.87	100,250
1999	5,312,733.48	2,438,013	1,829,027	3,483,706	25.64	135,870
2000	6,020,851.29	2,635,929	1,977,507	4,043,344	26.64	151,777
2001	5,791,254.02	2,413,216	1,810,424	3,980,830	27.64	144,024
2002	8,475,209.07	3,368,896	2,527,387	5,947,822	28.42	209,283
2003	226,553.95	85,252	63,957	162,597	29.42	5,527
2005	1,799,779.57	600,946	450,837	1,348,943	31.42	42,933
2006	7,477,272.69	2,338,143	1,754,104	5,723,169	32.42	176,532
2007	4,249,150.86	1,238,627	929,233	3,319,918	33.42	99,339
2008	9,399,542.06	2,540,696	1,906,062	7,493,480	34.42	217,707
2009	9,383,302.28	2,337,381	1,753,532	7,629,770	35.42	215,409
2010	18,159,267.42	4,138,497	3,104,752	15,054,515	36.42	413,358
2011	9,446,744.91	1,952,642	1,464,896	7,981,849	37.42	213,304
2012	4,967,528.73	921,477	691,304	4,276,225	38.42	111,302
2013	8,229,611.06	1,352,125	1,014,381	7,215,230	39.42	183,035
2014	2,620,752.17	375,030	281,352	2,339,400	40.42	57,877
2015	2,997,459.13	365,390	274,120	2,723,339	41.42	65,749
	124,697,138.15	40,116,857	30,096,163	94,600,975		2,992,286

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.6 2.40

AQUA PENNSYLVANIA, INC.

ACCOUNT 333 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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-R4						
1887	4,583.87	4,584	4,584			
1890	33.69	34	34			
1907	413.15	413	413			
1930	1,747.36	1,681	1,722	25	3.58	7
1932	143.65	138	141	3	3.84	1
1933	422.84	404	414	9	3.99	2
1934	7,377.00	7,039	7,211	166	4.16	40
1935	7,493.01	7,132	7,306	187	4.34	43
1936	21,011.90	19,766	20,248	764	5.34	143
1937	16,255.74	15,248	15,620	636	5.54	115
1938	40,456.65	37,831	38,754	1,703	5.74	297
1939	97,479.81	90,851	93,067	4,413	5.96	740
1940	112,130.54	104,124	106,663	5,468	6.21	881
1941	105,239.11	97,357	99,731	5,508	6.46	853
1942	47,424.37	43,697	44,763	2,661	6.72	396
1943	21,994.62	20,178	20,670	1,325	7.00	189
1944	46,596.08	42,556	43,594	3,002	7.29	412
1945	118,375.34	107,603	110,227	8,148	7.58	1,075
1946	131,535.41	118,974	121,876	9,659	7.89	1,224
1947	206,065.96	185,418	189,940	16,126	8.21	1,964
1948	308,827.31	276,339	283,078	25,749	8.55	3,012
1949	311,814.45	277,421	284,187	27,627	8.90	3,104
1950	527,780.00	466,769	478,152	49,628	9.25	5,365
1951	560,003.94	492,131	504,133	55,871	9.62	5,808
1952	528,638.92	461,555	472,811	55,828	9.99	5,588
1953	650,151.36	563,811	577,561	72,590	10.38	6,993
1954	802,745.75	685,866	702,593	100,153	11.38	8,801
1955	945,491.08	801,966	821,524	123,967	11.77	10,532
1956	864,651.96	727,864	745,615	119,037	12.17	9,781
1957	700,555.12	585,034	599,302	101,253	12.59	8,042
1958	638,365.15	524,736	537,533	100,832	13.59	7,420
1959	730,788.48	595,666	610,193	120,595	14.01	8,608
1960	757,420.84	611,996	626,921	130,500	14.44	9,037
1961	649,228.69	519,772	532,448	116,781	14.88	7,848
1962	821,945.00	647,035	662,815	159,130	15.88	10,021
1963	664,078.78	517,716	530,342	133,737	16.33	8,190
1964	1,198,556.99	925,046	947,606	250,951	16.78	14,955
1965	764,200.69	579,417	593,548	170,653	17.78	9,598
1966	1,003,954.07	753,066	771,432	232,522	18.24	12,748
1967	817,171.02	606,177	620,960	196,211	18.71	10,487
1968	671,071.83	488,540	500,454	170,618	19.71	8,656
1969	772,341.95	555,546	569,095	203,247	20.19	10,067
1970	844,771.55	600,210	614,848	229,924	20.68	11,118
1971	1,104,776.58	769,477	788,243	316,534	21.68	14,600

AQUA PENNSYLVANIA, INC.

ACCOUNT 333 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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-R4						
1972	973,510.27	669,191	685,511	287,999	22.17	12,990
1973	1,274,880.10	858,377	879,311	395,569	23.17	17,072
1974	2,200,622.13	1,460,773	1,496,398	704,224	23.68	29,739
1975	1,625,875.84	1,056,169	1,081,927	543,949	24.68	22,040
1976	1,078,737.22	690,284	707,118	371,619	25.18	14,758
1977	1,394,161.43	872,187	893,458	500,703	26.18	19,125
1978	1,743,876.66	1,073,530	1,099,711	644,166	26.69	24,135
1979	2,080,114.57	1,250,565	1,281,063	799,052	27.69	28,857
1980	1,700,799.34	1,005,002	1,029,512	671,287	28.21	23,796
1981	1,729,866.74	997,095	1,021,412	708,455	29.21	24,254
1982	1,455,722.78	823,648	843,735	611,988	29.74	20,578
1983	1,614,906.73	890,137	911,845	703,062	30.74	22,871
1984	2,479,219.17	1,330,349	1,362,793	1,116,426	31.74	35,174
1985	3,147,095.91	1,653,799	1,694,131	1,452,965	32.28	45,011
1986	2,535,644.27	1,295,207	1,326,794	1,208,850	33.28	36,324
1987	3,095,637.99	1,535,746	1,573,199	1,522,439	34.28	44,412
1988	3,315,210.33	1,606,882	1,646,070	1,669,140	34.82	47,936
1989	3,579,225.84	1,681,878	1,722,895	1,856,331	35.82	51,824
1990	3,626,648.02	1,650,488	1,690,740	1,935,908	36.82	52,578
1991	2,850,715.48	1,263,722	1,294,541	1,556,174	37.36	41,653
1992	3,358,195.79	1,438,651	1,473,736	1,884,460	38.36	49,126
1993	3,577,495.93	1,479,295	1,515,372	2,062,124	39.36	52,391
1994	3,583,309.16	1,428,307	1,463,140	2,120,169	40.36	52,531
1995	4,316,608.78	1,667,074	1,707,730	2,608,879	40.92	63,756
1996	3,455,228.50	1,282,581	1,313,860	2,141,368	41.92	51,082
1997	4,395,566.61	1,565,701	1,603,885	2,791,682	42.92	65,044
1998	7,422,010.32	2,532,390	2,594,149	4,827,861	43.92	109,924
1999	5,854,753.85	1,909,821	1,956,397	3,898,357	44.92	86,784
2000	6,957,722.45	2,165,243	2,218,048	4,739,674	45.92	103,216
2001	9,983,617.09	2,977,115	3,049,720	6,933,897	46.48	149,180
2002	14,765,192.94	4,180,026	4,281,968	10,483,225	47.48	220,792
2003	3,329,710.38	892,362	914,125	2,415,585	48.48	49,826
2004	11,284,038.04	2,853,733	2,923,329	8,360,709	49.48	168,971
2005	10,815,360.72	2,571,893	2,634,616	8,180,745	50.48	162,059
2006	12,934,423.87	2,880,496	2,950,745	9,983,679	51.48	193,933
2007	12,365,874.01	2,567,155	2,629,762	9,736,112	52.48	185,520
2008	13,618,134.52	2,621,491	2,685,423	10,932,712	53.48	204,426
2009	15,359,405.78	2,724,759	2,791,210	12,568,196	54.48	230,694
2010	21,022,054.21	3,411,879	3,495,087	17,526,967	55.48	315,915
2011	19,979,599.32	2,940,997	3,012,722	16,966,877	56.48	300,405
2012	24,173,628.33	3,215,093	3,293,502	20,880,126	57.04	366,061
2013	22,956,762.58	2,704,307	2,770,259	20,186,504	58.04	347,803
2014	22,099,173.85	2,267,375	2,322,671	19,776,503	59.04	334,968
2015	28,136,290.32	2,459,112	2,519,084	25,617,206	60.04	426,669

AQUA PENNSYLVANIA, INC.

ACCOUNT 333 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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-R4						
2016	27,598,415.14	1,992,606	2,041,202	25,557,213	61.04	418,696
2017	28,894,662.45	1,646,996	1,687,163	27,207,499	62.04	438,548
2018	29,126,592.86	1,217,492	1,247,184	27,879,409	63.04	442,250
2019	29,903,050.53	795,421	814,819	29,088,232	64.04	454,220
2020	26,483,231.61	301,909	309,272	26,173,960	65.04	402,429
2021	4,950,196.99	9,405	9,634	4,940,563	65.66	75,245
	494,828,889.36	101,303,898	103,774,350	391,054,539		7,356,352
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					53.2	1.49

AQUA PENNSYLVANIA, INC.

ACCOUNT 334.02 METERS - REMOTE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 22-R2.5						
1971	7,535.72	7,536	7,536			
1973	22,898.63	22,899	22,899			
1974	1,392.56	1,393	1,393			
1975	2,056.38	2,056	2,056			
1979	24,703.21	24,703	24,703			
1980	78.22	78	78			
1981	244.55	244	245			
1984	28.22	27	28			
1985	3,180.66	3,070	3,181			
1986	7,066.00	6,777	7,066			
1987	5,730.10	5,454	5,730			
1988	8,920.12	8,443	8,920			
1989	17,180.09	16,091	17,180			
1990	612.67	569	613			
1992	12,360.08	11,265	12,360			
1993	37,414.63	33,744	37,415			
1994	462,494.99	411,991	462,495			
1995	494,723.81	435,654	494,724			
1996	3,167,650.13	2,743,819	3,167,650			
1997	497,530.49	423,000	497,530			
1998	6,120,499.58	5,110,005	6,120,500			
1999	4,828,372.47	3,938,021	4,828,372			
2000	3,397,735.68	2,707,316	3,397,736			
2001	4,316,750.73	3,342,028	4,316,751			
2002	5,052,025.56	3,789,019	4,976,623	75,403	6.25	12,064
2003	5,494,871.63	3,979,386	5,226,658	268,214	6.76	39,677
2004	16,191,161.53	11,282,001	14,818,155	1,373,007	7.29	188,341
2005	9,487,761.29	6,320,747	8,301,879	1,185,882	7.89	150,302
2006	4,047,839.93	2,573,212	3,379,742	668,098	8.45	79,065
2007	1,569,247.66	947,198	1,244,081	325,167	9.03	36,010
2008	1,363,561.21	777,094	1,020,661	342,900	9.62	35,644
2009	2,794,316.22	1,490,488	1,957,656	836,660	10.28	81,387
2010	2,525,928.57	1,254,376	1,647,539	878,390	10.90	80,586
2011	3,133,205.24	1,435,635	1,885,611	1,247,594	11.53	108,204
2012	3,862,933.77	1,615,479	2,121,824	1,741,110	12.17	143,066
2013	4,221,563.95	1,589,841	2,088,150	2,133,414	12.83	166,283
2014	4,179,499.94	1,393,445	1,830,197	2,349,303	13.49	174,151
2015	3,970,287.38	1,145,825	1,504,964	2,465,323	14.17	173,982
2016	2,814,600.09	684,511	899,059	1,915,541	14.78	129,604
2017	7,566,975.24	1,481,614	1,946,001	5,620,974	15.41	364,761
2018	12,066,999.15	1,769,022	2,323,493	9,743,506	16.01	608,589

AQUA PENNSYLVANIA, INC.

ACCOUNT 334.02 METERS - REMOTE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 22-R2.5						
2019	8,889,527.87	852,506	1,119,710	7,769,818	16.50	470,898
2020	4,914,492.40	211,815	278,204	4,636,288	16.64	278,623
2021	850,921.14	6,382	8,383	842,538	16.46	51,187
	128,434,879.49	63,855,779	82,015,751	46,419,129		3,372,424
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					13.8	2.63

AQUA PENNSYLVANIA, INC.

ACCOUNT 334.03 METERS - ERTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 18-S2						
1999	287,183.42	252,348	287,183			
2001	783,990.32	664,275	783,990			
2002	4,473,526.94	3,707,659	4,473,527			
2003	6,524,983.09	5,269,576	6,524,983			
2004	6,548,693.16	5,144,653	6,548,693			
2005	8,895,294.95	6,780,883	8,648,064	247,231	4.91	50,353
2006	991,853.57	730,004	931,018	60,836	5.29	11,500
2007	958,195.21	677,252	863,740	94,455	5.70	16,571
2008	1,214,952.72	817,906	1,043,124	171,829	6.19	27,759
2009	946,595.53	603,928	770,225	176,371	6.67	26,442
2010	798,832.42	479,140	611,076	187,756	7.17	26,186
2011	1,276,814.09	712,079	908,157	368,657	7.73	47,692
2012	1,783,140.76	912,790	1,164,135	619,006	8.34	74,221
2013	1,742,218.34	806,124	1,028,098	714,120	9.00	79,347
2014	1,741,916.30	713,663	910,177	831,739	9.72	85,570
2015	1,924,437.92	680,481	867,858	1,056,580	10.51	100,531
2016	2,005,403.19	592,396	755,518	1,249,885	11.33	110,316
2017	2,096,458.61	492,248	627,793	1,468,666	12.22	120,185
2018	2,978,424.88	515,268	657,152	2,321,273	13.15	176,523
2019	5,103,863.53	563,467	718,623	4,385,241	14.10	311,010
2020	2,343,322.27	110,839	141,359	2,201,963	15.10	145,825
2021	371,344.86	2,934	3,742	367,603	15.72	23,384
	55,791,446.08	31,229,913	39,268,235	16,523,211		1,433,415

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.5 2.57

AQUA PENNSYLVANIA, INC.

ACCOUNT 335 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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-R4						
1955	1,363.68	1,246	1,181	183	6.19	30
1958	0.01					
1959	33,971.21	30,207	28,630	5,341	7.69	695
1960	37,078.45	32,889	31,171	5,907	7.74	763
1961	70,912.91	62,283	59,030	11,883	8.28	1,435
1962	76,645.54	66,643	63,163	13,483	8.82	1,529
1963	95,117.44	81,849	77,575	17,542	9.36	1,874
1964	158,557.91	134,964	127,916	30,642	9.92	3,089
1965	201,235.15	169,400	160,554	40,681	10.48	3,882
1966	165,595.25	137,808	130,611	34,984	11.04	3,169
1967	143,369.91	117,907	111,750	31,620	11.61	2,724
1968	122,163.25	99,245	94,062	28,101	12.18	2,307
1969	122,251.29	98,058	92,937	29,314	12.77	2,296
1970	153,340.92	121,400	115,060	38,281	13.35	2,867
1971	214,459.62	167,514	158,766	55,694	13.94	3,995
1972	195,069.70	150,243	142,397	52,673	14.54	3,623
1973	209,942.28	159,388	151,064	58,878	15.14	3,889
1974	426,665.07	319,145	302,479	124,186	15.75	7,885
1975	430,007.84	316,744	300,203	129,805	16.36	7,934
1976	233,280.17	169,128	160,296	72,984	16.98	4,298
1977	176,514.28	125,872	119,299	57,215	17.60	3,251
1978	429,912.89	299,563	283,919	145,994	18.60	7,849
1979	473,306.16	324,073	307,149	166,157	19.23	8,641
1980	447,505.30	300,903	285,189	162,316	19.85	8,177
1981	422,912.06	279,037	264,465	158,447	20.49	7,733
1982	427,251.23	274,808	260,457	166,794	21.49	7,761
1983	341,440.21	215,244	204,004	137,436	22.13	6,210
1984	397,299.87	245,293	232,483	164,817	22.77	7,238
1985	658,125.56	395,270	374,628	283,498	23.77	11,927
1986	496,597.12	291,651	276,420	220,177	24.42	9,016
1987	857,947.69	492,290	466,582	391,366	25.07	15,611
1988	770,793.36	429,178	406,766	364,027	26.07	13,963
1989	691,242.36	375,275	355,677	335,565	26.73	12,554
1990	885,997.06	465,857	441,529	444,468	27.73	16,028
1991	422,626.99	216,258	204,965	217,662	28.39	7,667
1992	794,101.40	392,683	372,176	421,925	29.39	14,356
1993	745,478.55	357,904	339,214	406,265	30.05	13,520
1994	957,557.31	443,158	420,016	537,541	31.05	17,312
1995	756,626.24	337,077	319,474	437,152	32.05	13,640
1996	1,296,756.39	558,383	529,223	767,533	32.72	23,458
1997	1,625,009.52	671,454	636,390	988,620	33.72	29,319
1998	1,553,080.21	614,709	582,608	970,472	34.72	27,951
1999	1,514,757.32	576,517	546,410	968,347	35.39	27,362
2000	1,700,505.58	617,454	585,209	1,115,297	36.39	30,648

AQUA PENNSYLVANIA, INC.

ACCOUNT 335 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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-R4						
2001	2,290,829.56	791,711	750,367	1,540,463	37.39	41,200
2002	2,233,425.48	732,787	694,520	1,538,905	38.39	40,086
2003	1,779,737.21	552,786	523,919	1,255,818	39.39	31,882
2004	2,237,710.38	659,677	625,227	1,612,483	40.07	40,242
2005	2,137,662.77	592,560	561,615	1,576,048	41.07	38,375
2006	2,233,353.38	579,779	549,502	1,683,851	42.07	40,025
2007	2,409,479.09	583,094	552,644	1,856,835	43.07	43,112
2008	3,486,423.59	782,353	741,497	2,744,927	44.07	62,286
2009	2,185,449.70	451,951	428,349	1,757,101	45.07	38,986
2010	4,115,851.12	778,719	738,053	3,377,798	46.07	73,319
2011	4,204,977.59	725,779	687,878	3,517,100	46.75	75,232
2012	5,411,952.82	838,311	794,533	4,617,420	47.75	96,700
2013	3,816,102.76	523,569	496,227	3,319,876	48.75	68,100
2014	3,729,564.55	445,683	422,409	3,307,156	49.75	66,475
2015	5,268,109.75	536,294	508,288	4,759,822	50.75	93,790
2016	4,497,932.10	378,276	358,522	4,139,410	51.75	79,989
2017	7,897,038.22	524,363	496,980	7,400,058	52.75	140,285
2018	7,336,198.17	357,273	338,615	6,997,583	53.75	130,188
2019	6,551,129.98	203,085	192,480	6,358,650	54.75	116,140
2020	5,211,324.20	69,311	65,691	5,145,633	55.75	92,298
2021	1,387,548.59	3,053	2,894	1,384,655	56.06	24,700
	102,356,173.27	22,846,386	21,653,307	80,702,867		1,832,886

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 44.0 1.79

AQUA PENNSYLVANIA, INC.

ACCOUNT 336 BACKFLOW PREVENTION DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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-R2.5						
1998	10,250.00	6,366	5,643	4,607	13.88	332
2007	829.87	343	304	526	19.47	27
2013	13,803.20	3,434	3,044	10,759	23.40	460
2014	19,651.92	4,312	3,822	15,830	24.02	659
2015	236,526.06	44,751	39,670	196,856	24.64	7,989
2016	8,573.57	1,356	1,202	7,372	25.28	292
2017	6,164.22	782	693	5,471	25.83	212
2018	2,771.18	263	233	2,538	26.23	97
2019	7,862.16	486	431	7,431	26.58	280
2020	1,985.33	55	49	1,936	26.35	73
	308,417.51	62,148	55,091	253,326		10,421

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 24.3 3.38

AQUA PENNSYLVANIA, INC.

ACCOUNT 340.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
2001	137,632.58	135,912	130,034	7,599	0.25	7,599
2002	139,598.70	130,874	125,214	14,385	1.25	11,508
2003	73,431.63	65,171	62,352	11,080	2.25	4,924
2004	46,012.95	38,536	36,869	9,144	3.25	2,814
2005	423,068.49	333,166	318,757	104,311	4.25	24,544
2006	327,637.83	241,633	231,183	96,455	5.25	18,372
2007	1,448,085.26	995,559	952,502	495,583	6.25	79,293
2008	250,173.31	159,485	152,587	97,586	7.25	13,460
2009	215,195.64	126,427	120,959	94,237	8.25	11,423
2010	392,214.07	210,815	201,697	190,517	9.25	20,596
2011	53,478.86	26,071	24,943	28,536	10.25	2,784
2012	168,858.87	73,876	70,681	98,178	11.25	8,727
2013	169,219.12	65,572	62,736	106,483	12.25	8,692
2014	64,526.72	21,778	20,836	43,691	13.25	3,297
2015	358,313.95	103,015	98,560	259,754	14.25	18,228
2016	907,789.67	215,600	206,276	701,514	15.25	46,001
2017	403,525.55	75,661	72,389	331,137	16.25	20,378
2018	1,326,542.63	182,400	174,511	1,152,032	17.25	66,784
2019	559,332.46	48,942	46,826	512,506	18.25	28,083
2020	168,811.72	6,330	6,056	162,756	19.25	8,455
	7,633,450.01	3,256,823	3,115,968	4,517,482		405,962

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.1 5.32

AQUA PENNSYLVANIA, INC.

ACCOUNT 340.2 OFFICE FURNITURE AND EQUIPMENT - MECHANICAL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
2012	110,347.09	96,554	13,085-	123,432	1.25	98,746
2013	7,074.28	5,483	743-	7,817	2.25	3,474
2014	65,891.02	44,476	6,027-	71,918	3.25	22,129
2015	15,567.15	8,951	1,213-	16,780	4.25	3,948
2016	22,491.67	10,684	1,448-	23,940	5.25	4,560
2017	375,178.90	140,692	19,066-	394,245	6.25	63,079
2018	156,661.87	43,082	5,838-	162,500	7.25	22,414
2019	151,299.27	26,477	3,589-	154,888	8.25	18,774
2020	45,306.60	3,398	460-	45,767	9.25	4,948
	949,817.85	379,797	51,469-	1,001,287		242,072

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.1 25.49

AQUA PENNSYLVANIA, INC.

ACCOUNT 340.3 OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
2016	6,194,690.30	5,884,956	3,776,490	2,418,200	0.25	2,418,200
2017	1,347,998.21	1,010,999	648,778	699,220	1.25	559,376
2018	5,739,881.03	3,156,935	2,025,866	3,714,015	2.25	1,650,673
2019	5,576,525.51	1,951,784	1,252,497	4,324,029	3.25	1,330,470
2020	5,819,422.11	872,913	560,166	5,259,256	4.25	1,237,472
2021	3,241.56	81	52	3,190	4.88	654
	24,681,758.72	12,877,668	8,263,849	16,417,910		7,196,845

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.3 29.16

AQUA PENNSYLVANIA, INC.

ACCOUNT 340.4 OFFICE FURNITURE AND EQUIPMENT - COMPUTER SOFTWARE - 10-YEAR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
2011	1,308,967.62	1,276,243	1,249,850	59,118	0.25	59,118
2012	2,056,766.06	1,799,670	1,762,452	294,314	1.25	235,451
2013	2,531,086.32	1,961,592	1,921,026	610,060	2.25	271,138
2014	6,584,455.11	4,444,507	4,352,593	2,231,862	3.25	686,727
2015	4,381,011.94	2,519,082	2,466,986	1,914,026	4.25	450,359
2016	2,564,499.79	1,218,137	1,192,946	1,371,554	5.25	261,248
2017	3,140,906.21	1,177,840	1,153,482	1,987,424	6.25	317,988
2018	1,253,335.39	344,667	337,539	915,796	7.25	126,317
2019	792,718.81	138,726	135,857	656,862	8.25	79,620
2020	2,327,267.39	174,545	170,935	2,156,332	9.25	233,117
	26,941,014.64	15,055,009	14,743,666	12,197,349		2,721,083

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.5 10.10

AQUA PENNSYLVANIA, INC.

ACCOUNT 340.41 OFFICE FURNITURE AND EQUIPMENT - COMPUTER SOFTWARE - 15-YEAR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
2013	5,580,462.73	2,883,258	2,823,631	2,756,832	7.25	380,253
2014	3,109,132.04	1,399,109	1,370,175	1,738,957	8.25	210,783
2015	2,154,731.74	825,973	808,892	1,345,840	9.25	145,496
2016	4,176,486.72	1,322,568	1,295,217	2,881,270	10.25	281,100
2017	3,227,055.22	806,764	790,080	2,436,975	11.25	216,620
2018	6,377,005.52	1,169,096	1,144,919	5,232,087	12.25	427,109
2019	631,721.93	73,703	72,179	559,543	13.25	42,230
2020	2,305,945.84	115,297	112,912	2,193,034	14.25	153,897
	27,562,541.74	8,595,768	8,418,005	19,144,537		1,857,488

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.3 6.74

AQUA PENNSYLVANIA, INC.

ACCOUNT 341.1 TRANSPORTATION EQUIPMENT - VEHICLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 9-L2.5						
1993	14,500.00	14,500	14,500			
1999	22,796.70	22,213	22,797			
2000	3,333.00	3,223	3,333			
2001	154,351.10	147,544	154,351			
2002	119,429.20	113,088	119,429			
2003	73,401.23	68,792	73,401			
2005	85,524.00	78,126	85,524			
2006	243,612.68	218,837	243,613			
2007	26,547.04	23,399	26,547			
2008	285,251.62	245,858	285,252			
2009	317,807.08	266,990	317,807			
2010	281,908.99	230,630	281,909			
2011	1,047,844.41	832,617	1,047,844			
2012	1,521,326.50	1,168,683	1,497,817	23,510	2.64	8,905
2013	1,959,980.13	1,444,505	1,851,318	108,662	2.77	39,228
2014	2,227,299.26	1,542,627	1,977,074	250,225	3.00	83,408
2015	1,919,053.10	1,213,801	1,555,641	363,412	3.34	108,806
2016	1,972,505.30	1,092,373	1,400,016	572,489	3.83	149,475
2017	2,745,598.27	1,257,209	1,611,274	1,134,324	4.44	255,478
2018	3,070,602.18	1,069,184	1,370,296	1,700,306	5.15	330,157
2019	3,323,438.77	757,079	970,294	2,353,145	5.93	396,820
2020	3,011,927.46	299,386	383,702	2,628,225	6.79	387,073
2021	1,135,363.07	18,961	24,301	1,111,063	7.37	150,755
	25,563,401.09	12,129,625	15,318,040	10,245,362		1,910,105

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.4 7.47

AQUA PENNSYLVANIA, INC.

ACCOUNT 341.2 TRANSPORTATION EQUIPMENT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
2001	29,974.00	29,599	23,430	6,544	0.25	6,544
2002	47,262.44	44,309	35,075	12,187	1.25	9,750
2003	42,925.04	38,096	30,157	12,768	2.25	5,675
2004	9,833.04	8,235	6,519	3,314	3.25	1,020
2005	26,008.46	20,482	16,213	9,795	4.25	2,305
2006	83,118.88	61,300	48,525	34,594	5.25	6,589
2008	188,287.25	120,033	95,017	93,270	7.25	12,865
2009	37,914.24	22,275	17,633	20,281	8.25	2,458
2010	165,520.60	88,967	70,426	95,095	9.25	10,281
2011	112,922.42	55,050	43,577	69,345	10.25	6,765
2012	255,326.05	111,705	88,425	166,901	11.25	14,836
2013	34,163.51	13,238	10,479	23,685	12.25	1,933
2014	51,447.52	17,364	13,745	37,703	13.25	2,846
2015	291,183.25	83,715	66,268	224,915	14.25	15,784
2016	85,799.65	20,377	16,130	69,670	15.25	4,569
2017	54,504.21	10,220	8,090	46,414	16.25	2,856
2018	542,186.12	74,551	59,014	483,172	17.25	28,010
2019	406,468.03	35,566	28,154	378,314	18.25	20,730
2020	39,910.62	1,497	1,186	38,725	19.25	2,012
	2,504,755.33	856,579	678,063	1,826,693		157,828

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.6 6.30

AQUA PENNSYLVANIA, INC.

ACCOUNT 342 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
2005	46,861.57	36,903	37,142	9,720	4.25	2,287
2006	83,458.46	61,551	61,949	21,509	5.25	4,097
2009	14,798.30	8,694	8,750	6,048	8.25	733
2011	374,303.77	182,473	183,652	190,652	10.25	18,600
2012	14,997.75	6,562	6,604	8,394	11.25	746
2013	249,399.81	96,642	97,267	152,133	12.25	12,419
2014	634,884.73	214,274	215,659	419,226	13.25	31,640
2015	419,168.19	120,511	121,290	297,878	14.25	20,904
2016	381,433.80	90,591	91,177	290,257	15.25	19,033
2018	643,807.29	88,524	89,096	554,711	17.25	32,157
2019	331,435.01	29,001	29,189	302,246	18.25	16,561
2020	114,984.31	4,312	4,340	110,644	19.25	5,748
2021	50,555.58	316	318	50,238	19.88	2,527
	3,360,088.57	940,354	946,433	2,413,656		167,452

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.4 4.98

AQUA PENNSYLVANIA, INC.

ACCOUNT 343.1 SHOP EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
1996	595.00	589	591	4	0.25	4
1997	5,160.49	4,902	4,917	243	1.25	194
1999	16,165.00	14,064	14,107	2,058	3.25	633
2000	93,678.10	77,753	77,988	15,690	4.25	3,692
2001	13,131.32	10,374	10,405	2,726	5.25	519
2002	102,942.08	77,207	77,441	25,501	6.25	4,080
2003	152,805.90	108,492	108,821	43,985	7.25	6,067
2004	70,796.25	47,433	47,577	23,219	8.25	2,814
2005	14,206.42	8,950	8,977	5,229	9.25	565
2006	289,408.71	170,751	171,268	118,141	10.25	11,526
2007	20,701.71	11,386	11,420	9,282	11.25	825
2008	141,872.66	72,355	72,574	69,299	12.25	5,657
2009	141,702.86	66,600	66,802	74,901	13.25	5,653
2010	16,903.61	7,269	7,291	9,613	14.25	675
2011	238,356.53	92,959	93,241	145,116	15.25	9,516
2012	7,149.18	2,502	2,510	4,639	16.25	285
2013	18,259.75	5,661	5,678	12,582	17.25	729
2014	26,319.15	7,106	7,127	19,192	18.25	1,052
2015	28,314.21	6,512	6,532	21,782	19.25	1,132
2016	814.11	155	155	659	20.25	33
2017	4,620.77	693	695	3,926	21.25	185
2018	4,878.88	537	539	4,340	22.25	195
2020	61,065.73	1,832	1,837	59,228	24.25	2,442
	1,469,848.42	796,082	798,493	671,355		58,473

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.5 3.98

AQUA PENNSYLVANIA, INC.

ACCOUNT 343.2 TOOLS AND WORK EQUIPMENT - GENERAL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
2001	93,483.96	92,315	92,204	1,280	0.25	1,280
2002	1,075,306.10	1,008,099	1,006,887	68,419	1.25	54,735
2003	211,003.35	187,265	187,040	23,963	2.25	10,650
2004	121,145.56	101,459	101,337	19,809	3.25	6,095
2005	970,619.09	764,363	763,444	207,175	4.25	48,747
2006	365,404.23	269,486	269,162	96,242	5.25	18,332
2007	271,716.78	186,805	186,581	85,136	6.25	13,622
2008	1,123,695.32	716,356	715,495	408,200	7.25	56,303
2009	1,757,289.93	1,032,408	1,031,167	726,123	8.25	88,015
2010	721,054.58	387,567	387,101	333,954	9.25	36,103
2011	1,345,843.60	656,099	655,311	690,533	10.25	67,369
2012	869,119.42	380,240	379,783	489,336	11.25	43,497
2013	290,391.62	112,527	112,392	178,000	12.25	14,531
2014	1,598,900.50	539,629	538,980	1,059,920	13.25	79,994
2015	1,961,505.76	563,933	563,255	1,398,251	14.25	98,123
2016	2,194,946.64	521,300	520,674	1,674,273	15.25	109,788
2017	707,281.85	132,615	132,456	574,826	16.25	35,374
2018	1,168,654.50	160,690	160,497	1,008,158	17.25	58,444
2019	947,922.85	82,943	82,843	865,080	18.25	47,402
2020	788,478.47	29,568	29,532	758,946	19.25	39,426
2021	31,640.01	198	198	31,442	19.88	1,582
	18,615,404.12	7,925,865	7,916,339	10,699,065		929,412

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.5 4.99

AQUA PENNSYLVANIA, INC.

ACCOUNT 344.1 LABORATORY EQUIPMENT - CONVENTIONAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 38-R3						
1978	440.95	392	441			
1981	10,307.23	8,891	10,307			
1982	34,455.01	29,373	34,455			
1983	62,886.87	52,699	62,540	347	7.30	48
1984	17,213.84	14,234	16,892	322	7.69	42
1985	50,446.45	41,119	48,798	1,648	8.11	203
1986	29,406.23	23,604	28,012	1,394	8.54	163
1987	64,925.77	51,278	60,854	4,072	8.98	453
1988	36,783.85	28,430	33,739	3,045	9.62	317
1989	7,917.96	6,008	7,130	788	10.09	78
1990	23,930.73	17,735	21,047	2,884	10.74	269
1991	33,519.35	24,332	28,876	4,643	11.23	413
1992	12,012.97	8,496	10,083	1,930	11.90	162
1993	40,553.80	28,023	33,256	7,298	12.41	588
1994	42,362.56	28,442	33,753	8,610	13.09	658
1995	4,000.33	2,616	3,105	895	13.62	66
1996	81,321.01	51,525	61,147	20,174	14.31	1,410
1997	11,677.45	7,156	8,492	3,185	15.01	212
1998	149,859.10	88,986	105,604	44,255	15.56	2,844
1999	44,068.75	25,207	29,914	14,155	16.27	870
2001	2,840.92	1,498	1,778	1,063	17.70	60
2002	37,737.06	19,102	22,669	15,068	18.29	824
2003	51,819.49	25,018	29,690	22,129	19.01	1,164
2004	13,956.93	6,406	7,602	6,355	19.74	322
2005	31,966.86	13,896	16,491	15,476	20.48	756
2006	54,540.70	22,362	26,538	28,003	21.22	1,320
2007	30,242.83	11,643	13,817	16,426	21.96	748
2008	79,333.86	28,528	33,856	45,478	22.71	2,003
2009	210,424.36	70,219	83,332	127,092	23.46	5,417
2012	11,978.82	3,029	3,595	8,384	25.85	324
2013	48,901.92	11,027	13,086	35,816	26.62	1,345
2014	3,946.87	778	923	3,024	27.50	110
2015	14,116.11	2,386	2,832	11,284	28.27	399
2016	10,391.32	1,461	1,734	8,657	29.03	298
2017	4,739.10	530	629	4,110	29.81	138
2020	11,375.33	262	311	11,064	31.82	348
	1,376,402.69	756,691	897,328	479,075		24,372

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.7 1.77

AQUA PENNSYLVANIA, INC.

ACCOUNT 344.2 LABORATORY EQUIPMENT - ELECTRONIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 25-R2.5						
1993	30,770.42	26,469	30,770			
1994	98,732.75	83,725	98,733			
1995	228,762.56	190,262	225,736	3,027	5.21	581
1996	28,667.78	23,416	27,782	886	5.55	160
1997	241,292.04	192,551	228,452	12,840	6.01	2,136
1998	12,420.41	9,692	11,499	921	6.41	144
1999	143,850.92	109,197	129,557	14,294	6.90	2,072
2000	231,280.99	170,362	202,126	29,155	7.42	3,929
2001	50,135.13	35,746	42,411	7,724	7.95	972
2002	252,018.51	173,414	205,747	46,272	8.50	5,444
2003	51,601.51	34,165	40,535	11,067	9.06	1,222
2004	237,594.85	150,825	178,946	58,649	9.64	6,084
2005	124,591.56	75,552	89,639	34,953	10.22	3,420
2006	139,407.02	80,396	95,386	44,021	10.83	4,065
2007	128,335.05	70,058	83,120	45,215	11.44	3,952
2008	52,317.64	26,881	31,893	20,425	12.06	1,694
2009	59,733.20	28,708	34,061	25,672	12.70	2,021
2010	339,289.39	151,357	179,577	159,712	13.35	11,963
2011	74,229.77	30,471	36,152	38,078	14.00	2,720
2012	10,646.71	3,987	4,730	5,917	14.61	405
2013	67,485.27	22,702	26,935	40,550	15.29	2,652
2014	59,498.12	17,713	21,016	38,482	15.93	2,416
2015	347,676.88	89,562	106,261	241,416	16.57	14,569
2016	670,542.98	144,904	171,921	498,622	17.23	28,939
2017	277,567.85	48,186	57,170	220,398	17.85	12,347
2018	438,794.15	57,087	67,731	371,063	18.39	20,177
2019	323,521.77	27,499	32,626	290,896	18.83	15,449
2020	467,585.76	17,862	21,193	446,393	18.90	23,619
	5,188,350.99	2,092,749	2,481,705	2,706,646		173,152

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.6 3.34

AQUA PENNSYLVANIA, INC.

ACCOUNT 346 COMMUNICATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COMMUNICATION EQUIPMENT						
SURVIVOR CURVE.. 15-SQUARE						
2006	647,501.24	636,707	647,501			
2007	79,133.12	72,539	77,360	1,774	1.25	1,419
2008	126,438.98	107,473	114,615	11,824	2.25	5,255
2009	386,623.39	302,854	322,980	63,644	3.25	19,583
2011	32,274.69	20,979	22,373	9,902	5.25	1,886
2012	150,817.39	87,976	93,822	56,995	6.25	9,119
2013	50,187.61	25,930	27,653	22,534	7.25	3,108
2014	72,467.84	32,611	34,778	37,690	8.25	4,568
2015	108,330.41	41,526	44,286	64,045	9.25	6,924
2016	157,997.87	50,033	53,358	104,640	10.25	10,209
2017	545,298.19	136,325	145,384	399,914	11.25	35,548
2018	2,364,174.26	433,424	462,227	1,901,948	12.25	155,261
2019	1,249,910.53	145,827	155,518	1,094,393	13.25	82,596
2020	1,628,246.97	81,412	86,822	1,541,425	14.25	108,170
2021	315,132.31	2,625	2,799	312,333	14.88	20,990
	7,914,534.80	2,178,241	2,291,476	5,623,059		464,636
SCADA EQUIPMENT						
SURVIVOR CURVE.. 10-SQUARE						
2011	590,373.96	575,615	489,839	100,535	0.25	100,535
2012	1,411,028.85	1,234,650	1,050,667	360,362	1.25	288,290
2013	3,469,060.64	2,688,522	2,287,888	1,181,173	2.25	524,966
2014	666,017.16	449,562	382,570	283,447	3.25	87,214
2015	3,166,980.44	1,821,014	1,549,653	1,617,328	4.25	380,548
2016	2,487,138.28	1,181,391	1,005,344	1,481,794	5.25	282,246
2017	1,927,905.78	722,965	615,231	1,312,675	6.25	210,028
2018	1,858,360.93	511,049	434,894	1,423,467	7.25	196,340
2019	4,389,012.26	768,077	653,621	3,735,391	8.25	452,775
2020	4,839,095.61	362,932	308,849	4,530,246	9.25	489,756
2021	56,003.51	700	596	55,408	9.88	5,608
	24,860,977.42	10,316,477	8,779,151	16,081,826		3,018,306
	32,775,512.22	12,494,718	11,070,628	21,704,885		3,482,942

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.2 10.63

AQUA PENNSYLVANIA, INC.

ACCOUNT 347 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
1993	0.48					
1996	4,863.66	4,815	4,764	100	0.25	100
1997	2,068.26	1,965	1,944	124	1.25	99
1998	134,522.10	122,415	121,111	13,411	2.25	5,960
1999	1,818.50	1,582	1,565	254	3.25	78
2000	19,132.92	15,880	15,711	3,422	4.25	805
2003	7,650.07	5,432	5,374	2,276	7.25	314
2004	427,374.47	286,341	283,291	144,083	8.25	17,465
2005	932,608.11	587,543	581,284	351,324	9.25	37,981
2006	338,789.32	199,886	197,756	141,033	10.25	13,759
2007	259,547.69	142,751	141,230	118,318	11.25	10,517
2008	10,815.94	5,516	5,457	5,359	12.25	437
2009	2,486.98	1,169	1,157	1,330	13.25	100
2010	24,981.30	10,742	10,628	14,353	14.25	1,007
2011	60,385.55	23,550	23,299	37,087	15.25	2,432
2012	6,731.91	2,356	2,331	4,401	16.25	271
2013	3,762.59	1,166	1,154	2,609	17.25	151
2014	3,201.93	865	856	2,346	18.25	129
2015	13,461.20	3,096	3,063	10,398	19.25	540
2016	16,251.30	3,088	3,055	13,196	20.25	652
2017	150,147.30	22,522	22,281	127,866	21.25	6,017
2018	1,931.25	212	210	1,721	22.25	77
	2,422,532.83	1,442,892	1,427,521	995,012		98,891

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.1 4.08

AQUA PENNSYLVANIA, INC.

ACCOUNT 348 OTHER INTANGIBLE PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
2011	39,497.10	15,404	14,575	24,922	15.25	1,634
	39,497.10	15,404	14,575	24,922		1,634

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.3 4.14

CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

AQUA PENNSYLVANIA, INC.
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
1970	4,550.00	3,856	4,550			
1980	3,182.00	2,373	2,896	286	13.90	21
1986	305,819.57	204,043	249,048	56,772	17.33	3,276
1992	51,500.00	29,612	36,143	15,357	21.25	723
2008	44,251.38	12,302	15,015	29,236	33.12	883
	409,302.95	252,186	307,653	101,650		4,903

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.7 1.20

AQUA PENNSYLVANIA, INC.
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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-S0						
1998	79,623.76	36,953	25,688	53,936	26.27	2,053
	79,623.76	36,953	25,688	53,936		2,053

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.3 2.58

AQUA PENNSYLVANIA, INC.
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 45-S1.5						
2012	11,059.91	2,506	2,318	8,742	29.86	293
2015	69,395.00	10,534	9,744	59,651	32.13	1,857
2017	95,000.00	9,481	8,770	86,230	33.84	2,548
	175,454.91	22,521	20,832	154,623		4,698

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.9 2.68

AQUA PENNSYLVANIA, INC.
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 307 WELLS AND SPRINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 50-R2.5						
1965	1,385.14	1,197	1,333	52	8.77	6
1970	8,080.00	6,684	7,445	635	10.60	60
1972	5,443.93	4,405	4,907	537	11.49	47
1974	8,053.15	6,363	7,088	965	12.42	78
1980	1,752.00	1,278	1,424	328	15.12	22
1985	22,929.97	15,248	16,984	5,946	18.01	330
1986	1,502.45	982	1,094	408	18.44	22
1987	3,004.89	1,917	2,135	870	19.16	45
1988	85,438.20	53,442	59,528	25,910	19.61	1,321
1989	200,576.54	122,271	136,195	64,382	20.33	3,167
1990	73,619.85	43,922	48,924	24,696	20.79	1,188
1991	224,844.39	130,432	145,286	79,558	21.53	3,695
1992	36,809.93	20,849	23,223	13,587	22.01	617
1993	41,230.00	22,652	25,232	15,998	22.76	703
1995	13,800.00	7,143	7,956	5,844	24.00	244
1998	13,705.00	6,422	7,153	6,552	25.80	254
1999	22,197.44	9,993	11,131	11,066	26.56	417
2001	11,773.00	4,883	5,439	6,334	27.87	227
2002	256,438.00	101,934	113,542	142,896	28.42	5,028
2007	300.00	91	101	199	31.70	6
2008	95,597.33	27,054	30,135	65,462	32.30	2,027
2012	434,622.75	87,098	97,017	337,606	34.92	9,668
2013	220,194.81	39,415	43,904	176,291	35.54	4,960
2017	439,317.88	39,890	44,433	394,885	37.57	10,511
2018	160,000.00	10,816	12,048	147,952	37.90	3,904
2019	363,194.02	16,017	17,841	345,353	37.93	9,105
	2,745,810.67	782,398	871,498	1,874,313		57,652

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.5 2.10

AQUA PENNSYLVANIA, INC.
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 310.4 OTHER POWER PRODUCTION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 40-R1.5						
2012	1,500,000.00	383,250	666,319	833,681	25.50	32,693
	1,500,000.00	383,250	666,319	833,681		32,693
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					25.5	2.18

AQUA PENNSYLVANIA, INC.
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 311 ELECTRIC PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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-S2.5						
1965	1,577.41	1,504	1,488	89	2.73	33
1970	11,500.00	10,680	10,569	931	3.90	239
1973	317.09	291	288	29	4.33	7
1980	3,063.00	2,671	2,643	420	5.98	70
1983	10,081.00	8,524	8,435	1,646	6.89	239
1986	185,300.39	151,316	149,743	35,557	7.80	4,559
1997	225,916.00	147,546	146,013	79,903	12.61	6,336
1998	68,953.00	43,606	43,153	25,800	13.22	1,952
2000	39,745.00	23,422	23,179	16,566	14.46	1,146
2001	161,003.00	91,257	90,309	70,694	15.09	4,685
2002	94,381.00	51,145	50,613	43,768	15.85	2,761
2003	407,578.60	211,248	209,053	198,526	16.50	12,032
2007	522,440.77	214,775	212,543	309,898	19.70	15,731
2009	87,950.00	31,205	30,881	57,069	21.36	2,672
2012	2,719.75	726	718	2,001	24.04	83
	1,822,526.01	989,916	979,629	842,897		52,545

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.0 2.88

AQUA PENNSYLVANIA, INC.
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 320.2 PURIFICATION SYSTEM - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 52-R2.5						
1970	18,915.00	15,359	18,915			
1986	27,693.81	17,610	22,520	5,174	19.90	260
	46,608.81	32,969	41,435	5,174		260

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.9 0.56

AQUA PENNSYLVANIA, INC.
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TANKS						
SURVIVOR CURVE.. IOWA 70-S1						
1970	2,961.54	1,939	2,644	318	26.77	12
1973	27,633.00	17,417	23,748	3,885	28.01	139
1974	2,997.38	1,864	2,542	456	28.44	16
1975	13,950.21	8,551	11,659	2,291	28.88	79
1976	10,907.76	6,589	8,984	1,924	29.33	66
1977	8,766.02	5,216	7,112	1,654	29.78	56
1978	8,331.06	4,915	6,701	1,630	29.71	55
1979	3,583.34	2,079	2,835	749	30.19	25
1989	417,241.00	198,690	270,910	146,331	34.92	4,190
1992	249,888.45	110,651	150,870	99,018	36.18	2,737
1995	13,850.00	5,634	7,682	6,168	37.54	164
1997	171,649.00	65,227	88,936	82,713	38.75	2,135
1998	98,472.00	36,297	49,490	48,982	38.98	1,257
1999	195,000.00	69,128	94,255	100,745	39.60	2,544
2000	95,242.00	32,411	44,192	51,050	40.23	1,269
2001	202,998.00	66,157	90,204	112,794	40.85	2,761
2003	305,339.50	91,052	124,147	181,192	41.77	4,338
2005	545,027.77	145,958	199,011	346,017	43.07	8,034
2008	26,838.87	5,921	8,073	18,766	45.05	417
2012	419,729.21	65,016	88,648	331,081	47.75	6,934
2019	100,774.32	3,205	4,370	96,404	53.20	1,812
	2,921,180.43	943,917	1,287,011	1,634,170		39,040

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 41.9 1.34

AQUA PENNSYLVANIA, INC.
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 331.01 MAINS AND ACCESSORIES - CAST IRON - 4 INCH AND UNDER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 50-L1.5						
1914	3,500.00	3,250	3,095	405	8.20	49
1916	2,062.00	1,901	1,811	251	8.89	28
1925	3,440.00	3,129	2,980	460	9.52	48
1926	3,231.00	2,908	2,770	461	10.52	44
1955	412.20	333	317	95	15.55	6
1958	118.50	94	90	28	15.99	2
1960	495.00	391	372	123	16.17	8
1961	1,050.00	822	783	267	16.59	16
1963	3,045.00	2,356	2,244	801	16.88	47
1965	300.00	229	218	82	17.24	5
1966	709.00	540	514	195	17.19	11
1967	521.50	392	373	148	17.68	8
1983	2,195.00	1,434	1,366	829	20.05	41
1984	141.00	91	87	54	20.39	3
1988	3,114.96	1,898	1,808	1,307	21.01	62
1997	1,502.45	756	720	782	23.42	33
2005	9,152.80	3,387	3,226	5,927	26.80	221
2008	42,284.00	13,155	12,529	29,755	28.23	1,054
2012	24,447.24	5,454	5,195	19,252	30.47	632
2013	9,004.70	1,801	1,715	7,290	31.01	235
2014	13,956.00	2,459	2,342	11,614	31.56	368
2017	7,893.67	799	761	7,133	33.29	214
2018	98,431.62	7,422	7,069	91,363	33.74	2,708
2019	54,375.01	2,643	2,517	51,858	34.22	1,515
2020	181,794.32	3,890	3,705	178,089	34.34	5,186
2021	73,052.30	263	251	72,801	34.24	2,126
	540,229.27	61,797	58,858	481,371		14,670

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.8 2.72

AQUA PENNSYLVANIA, INC.
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 331.02 MAINS AND ACCESSORIES - CAST IRON - 6, 8 AND 10 INCH

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 80-S2.5						
1919	3,453.00	3,127	2,978	475	10.61	45
1924	400.00	356	339	61	11.95	5
1925	19,008.14	16,927	16,122	2,886	11.77	245
1926	41,728.74	36,771	35,022	6,707	12.77	525
1927	17,861.02	15,739	14,991	2,870	12.64	227
1928	31,976.50	28,174	26,834	5,142	12.52	411
1929	29,433.23	25,654	24,434	4,999	13.52	370
1930	29,513.58	25,712	24,489	5,025	13.42	374
1931	23,616.70	20,561	19,583	4,034	13.34	302
1932	2,700.74	2,325	2,214	487	14.34	34
1933	2,747.77	2,363	2,251	497	14.29	35
1934	5,550.85	4,767	4,540	1,011	14.26	71
1935	4,959.56	4,253	4,051	909	14.25	64
1936	12,865.59	10,904	10,385	2,481	15.25	163
1937	15,242.07	12,893	12,280	2,962	15.26	194
1938	26,858.49	22,669	21,591	5,267	15.29	344
1939	8,477.61	7,069	6,733	1,745	16.29	107
1940	11,469.72	9,539	9,085	2,385	16.34	146
1941	6,533.93	5,419	5,161	1,373	16.40	84
1942	3,826.82	3,164	3,014	813	16.49	49
1943	1,211.05	989	942	269	17.49	15
1944	5,672.60	4,615	4,396	1,277	17.58	73
1945	14,195.24	11,505	10,958	3,237	17.71	183
1946	49,551.03	40,003	38,101	11,450	17.84	642
1947	122,169.57	97,308	92,681	29,489	18.84	1,565
1948	199,662.93	158,333	150,804	48,859	18.99	2,573
1949	184,961.47	145,972	139,031	45,930	19.16	2,397
1950	514,661.88	404,164	384,945	129,717	19.34	6,707
1951	361,589.32	279,942	266,630	94,959	20.34	4,669
1952	365,701.24	281,590	268,200	97,501	20.54	4,747
1953	575,661.94	440,727	419,770	155,892	20.74	7,516
1954	536,161.66	408,019	388,617	147,545	20.96	7,039
1955	489,978.52	367,288	349,823	140,156	21.96	6,382
1956	337,597.77	251,375	239,422	98,176	22.21	4,420
1957	272,245.75	201,326	191,753	80,493	22.46	3,584
1958	238,496.25	175,104	166,778	71,718	22.72	3,157
1959	265,310.69	191,687	182,572	82,739	23.72	3,488
1960	227,925.48	163,377	155,608	72,317	24.00	3,013
1961	206,438.91	146,778	139,798	66,641	24.29	2,744
1962	135,611.09	94,806	90,298	45,313	25.29	1,792
1963	150,672.06	104,416	99,451	51,221	25.58	2,002
1964	242,000.67	166,182	158,280	83,721	25.89	3,234

AQUA PENNSYLVANIA, INC.
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 331.02 MAINS AND ACCESSORIES - CAST IRON - 6, 8 AND 10 INCH

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 80-S2.5						
1965	165,727.40	112,728	107,368	58,359	26.21	2,227
1966	156,512.36	104,550	99,578	56,934	27.21	2,092
1967	179,807.34	118,871	113,218	66,589	27.55	2,417
1968	219,197.90	143,377	136,559	82,639	27.90	2,962
1969	141,913.83	91,066	86,736	55,178	28.90	1,909
1970	288,158.27	182,808	174,115	114,043	29.25	3,899
1971	196,679.03	123,278	117,416	79,263	29.62	2,676
1972	493,415.11	303,056	288,645	204,770	30.62	6,687
1973	326,411.86	197,936	188,524	137,888	30.99	4,449
1974	413,368.41	245,417	233,747	179,621	31.99	5,615
1975	475,246.06	278,304	265,070	210,176	32.38	6,491
1976	373,657.74	215,713	205,455	168,203	32.77	5,133
1977	162,660.93	91,806	87,440	75,221	33.77	2,227
1978	1,268,300.64	704,921	671,401	596,900	34.17	17,469
1979	690,767.83	374,949	357,120	333,648	35.17	9,487
1980	603,831.10	322,325	306,998	296,833	35.59	8,340
1981	525,304.74	273,526	260,519	264,786	36.59	7,237
1982	464,648.53	237,668	226,367	238,282	37.01	6,438
1983	856,627.14	426,857	406,559	450,068	38.01	11,841
1984	1,371,696.24	665,410	633,769	737,927	39.01	18,916
1985	438,954.10	208,723	198,798	240,156	39.44	6,089
1986	1,667,105.01	770,536	733,896	933,209	40.44	23,076
1987	1,671,531.42	755,867	719,924	951,607	40.88	23,278
1988	1,558,391.72	683,822	651,305	907,087	41.88	21,659
1989	1,737,574.28	739,164	704,016	1,033,558	42.88	24,103
1990	2,903,810.89	1,205,372	1,148,055	1,755,756	43.33	40,521
1991	2,381,595.28	956,449	910,968	1,470,627	44.33	33,175
1992	2,752,809.10	1,068,365	1,017,563	1,735,246	45.33	38,280
1993	1,434,409.26	541,346	515,604	918,805	45.78	20,070
1994	970,546.15	353,085	336,295	634,251	46.78	13,558
1995	566,508.95	198,391	188,957	377,552	47.78	7,902
1996	824,210.78	277,429	264,237	559,974	48.78	11,480
1997	1,729,766.09	558,714	532,146	1,197,620	49.78	24,058
1998	5,587,889.95	1,741,745	1,658,922	3,928,968	50.24	78,204
1999	1,703,305.07	507,585	483,449	1,219,856	51.24	23,807
2000	2,341,046.79	665,560	633,912	1,707,135	52.24	32,679
2001	2,793,201.17	755,840	719,899	2,073,302	53.24	38,943
2002	10,068,162.90	2,586,511	2,463,518	7,604,645	54.24	140,204
2003	8,305,681.65	2,019,942	1,923,890	6,381,792	55.24	115,528
2004	1,717,639.49	394,198	375,453	1,342,186	56.24	23,865
2005	2,197,535.56	477,744	455,026	1,742,510	56.71	30,727
2006	3,486,602.62	709,872	676,116	2,810,487	57.71	48,700

AQUA PENNSYLVANIA, INC.
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 331.02 MAINS AND ACCESSORIES - CAST IRON - 6, 8 AND 10 INCH

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 80-S2.5						
2007	8,580,706.77	1,628,618	1,551,175	7,029,532	58.71	119,733
2008	720,722.83	126,847	120,815	599,908	59.71	10,047
2009	280,573.39	45,509	43,345	237,228	60.71	3,908
2010	2,404,610.56	356,844	339,876	2,064,735	61.71	33,459
2011	5,145,232.52	692,548	659,616	4,485,617	62.71	71,530
2012	9,516,191.24	1,149,556	1,094,893	8,421,298	63.71	132,182
2013	4,499,724.88	481,471	458,576	4,041,149	64.71	62,450
2014	6,305,576.51	587,680	559,735	5,745,842	65.71	87,442
2015	9,513,115.17	755,341	719,423	8,793,692	66.71	131,820
2016	7,460,968.82	489,440	466,166	6,994,803	67.71	103,305
2017	8,703,422.82	450,837	429,399	8,274,024	68.71	120,420
2018	7,253,173.34	275,621	262,515	6,990,658	69.71	100,282
2019	4,376,402.00	105,909	100,873	4,275,529	70.71	60,466
2020	4,077,490.71	42,406	40,390	4,037,101	71.71	56,298
2021	2,706,677.89	4,601	4,382	2,702,296	72.34	37,355
	155,552,501.32	34,977,946	33,314,687	122,237,814		2,154,852

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 56.7 1.39

AQUA PENNSYLVANIA, INC.
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 331.03 MAINS AND ACCESSORIES - CAST IRON - 12 INCH AND OVER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 95-S3						
1967	25,168.00	14,746	14,045	11,123	37.99	293
1972	44,122.00	23,658	22,533	21,589	42.16	512
1973	71,445.00	37,523	35,739	35,706	43.16	827
1977	2,101.00	1,020	971	1,130	46.34	24
1980	6,862.00	3,132	2,983	3,879	48.54	80
1988	5,000.00	1,834	1,747	3,253	56.54	58
1989	1,255,450.91	450,456	429,036	826,415	56.74	14,565
1990	1,538.00	534	509	1,029	57.74	18
1994	39,986.12	12,088	11,513	28,473	61.74	461
1995	8,709.00	2,534	2,414	6,295	62.74	100
2003	664,045.89	133,208	126,874	537,172	70.74	7,594
2004	562,198.26	106,424	101,363	460,835	71.74	6,424
2005	977,790.33	174,047	165,771	812,019	72.74	11,163
2007	559,029.59	86,873	82,742	476,288	74.74	6,373
2008	273,813.19	39,456	37,580	236,233	75.74	3,119
2009	640,894.14	85,111	81,064	559,830	76.74	7,295
2010	69,851.74	8,487	8,083	61,769	77.74	795
2011	375,320.44	41,360	39,393	335,927	78.74	4,266
2012	3,103,134.07	306,900	292,306	2,810,828	79.74	35,250
2013	912,518.91	79,937	76,136	836,383	80.74	10,359
2014	884,283.36	67,471	64,263	820,020	81.74	10,032
2015	710,352.45	46,173	43,977	666,375	82.74	8,054
2016	627,491.29	33,696	32,094	595,397	83.74	7,110
2017	653,913.85	27,726	26,408	627,506	84.74	7,405
2018	365,415.58	11,364	10,824	354,592	85.74	4,136
2019	3,145,519.56	62,281	59,319	3,086,201	86.74	35,580
2020	1,698,741.85	14,439	13,752	1,684,990	87.74	19,204
2021	58,662.74	82	78	58,585	88.37	663
	17,743,359.27	1,872,560	1,783,517	15,959,842		201,760

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 79.1 1.14

AQUA PENNSYLVANIA, INC.
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 331.06 MAINS AND ACCESSORIES - VALVES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 90-R3						
1972	1,795.00	980	933	862	40.54	21
1973	10,018.00	5,406	5,149	4,869	40.74	120
1974	9,510.00	5,024	4,785	4,725	41.74	113
1980	2,534.00	1,187	1,131	1,403	46.21	30
1981	14,594.00	6,729	6,409	8,185	46.46	176
1982	1,350.00	607	578	772	47.46	16
1987	380.33	151	144	236	51.00	5
1988	613.60	237	226	388	52.00	7
1999	68,568.76	18,198	17,333	51,236	60.21	851
2003	24,150.33	5,272	5,021	19,129	63.55	301
2004	15,965.66	3,289	3,133	12,833	64.55	199
2005	7,906.10	1,544	1,471	6,435	64.90	99
2006	14,515.17	2,655	2,529	11,986	65.90	182
2011	32,737.12	4,020	3,829	28,908	69.62	415
2012	723,905.50	79,774	75,980	647,926	70.62	9,175
2013	490,569.89	47,880	45,603	444,967	71.62	6,213
2014	356,451.77	30,548	29,095	327,357	71.99	4,547
2015	305,546.84	22,305	21,244	284,303	72.99	3,895
2016	461,780.18	28,076	26,741	435,039	73.38	5,929
2017	723,541.92	34,730	33,079	690,463	74.38	9,283
2018	425,194.28	15,094	14,376	410,818	74.77	5,494
2019	990,489.92	22,583	21,509	968,981	75.17	12,891
2020	939,504.59	9,207	8,769	930,736	75.59	12,313
2021	260,338.50	443	422	259,916	75.06	3,463
	5,881,961.46	345,939	329,489	5,552,472		75,738

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 73.3 1.29

AQUA PENNSYLVANIA, INC.
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 331.11 MAINS AND ACCESSORIES - ASBESTOS CEMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 50-S5						
1963	74,569.11	71,482	68,083	6,486	2.49	2,605
1964	87,665.54	83,580	79,606	8,060	2.77	2,910
1965	124,152.32	117,672	112,076	12,076	3.07	3,934
1966	42,990.73	40,721	38,785	4,206	3.05	1,379
1967	68,853.41	64,764	61,684	7,169	3.39	2,115
1968	82,283.97	76,829	73,176	9,108	3.75	2,429
1969	93,921.85	87,488	83,328	10,594	3.81	2,781
1970	118,926.88	109,841	104,618	14,309	4.20	3,407
1971	32,479.34	29,732	28,318	4,161	4.60	905
1972	104,170.48	94,462	89,970	14,200	5.01	2,834
1973	161,498.80	144,977	138,083	23,416	5.44	4,304
1974	227,030.27	201,648	192,059	34,971	5.88	5,947
1975	131,589.42	115,588	110,092	21,497	6.33	3,396
1976	160,859.58	139,658	133,017	27,843	6.79	4,101
1977	128,838.26	109,912	104,685	24,153	7.53	3,208
1978	246,981.94	208,008	198,117	48,865	8.01	6,100
1979	337,290.93	278,805	265,547	71,744	8.76	8,190
1980	246,979.93	200,276	190,753	56,227	9.50	5,919
1981	133,656.06	106,257	101,204	32,452	10.25	3,166
1982	202,246.72	157,530	150,039	52,208	11.00	4,746
1983	314,122.03	238,356	227,022	87,100	12.00	7,258
1984	297,917.09	221,174	210,657	87,260	12.75	6,844
1985	337,682.45	243,874	232,277	105,405	13.75	7,666
2008	10,571.00	2,736	2,606	7,965	36.51	218
2016	10,752.00	1,036	987	9,765	44.51	219
	3,778,030.11	3,146,406	2,996,789	781,241		96,581

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.1 2.56

AQUA PENNSYLVANIA, INC.
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 331.13 MAINS AND ACCESSORIES - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 45-R2.5						
1966	41,066.18	36,647	34,904	6,162	6.60	934
1972	36,880.50	31,463	29,967	6,914	8.39	824
1973	270,288.00	228,447	217,584	52,704	8.75	6,023
1974	88,499.00	74,056	70,535	17,964	9.12	1,970
1980	45,992.00	35,796	34,094	11,898	11.61	1,025
1981	143,194.00	109,858	104,634	38,560	12.06	3,197
1984	97,561.00	70,985	67,610	29,951	13.76	2,177
1999	300,711.54	147,830	140,800	159,912	22.50	7,107
2013	620,564.04	122,623	116,792	503,772	31.47	16,008
2017	4,953,272.03	495,823	472,246	4,481,026	33.70	132,968
2018	69,242.29	5,179	4,933	64,309	34.01	1,891
2019	286,575.34	13,928	13,265	273,310	34.22	7,987
2020	83,113.45	1,812	1,726	81,387	33.73	2,413
2021	5,106.00	19	18	5,088	32.77	155
	7,042,065.37	1,374,466	1,309,108	5,732,957		184,679

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.0 2.62

AQUA PENNSYLVANIA, INC.
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 333 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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-R4						
1925	14,385.45	14,049	14,385			
1926	18,223.71	17,785	18,224			
1927	17,052.38	16,626	17,052			
1928	12,267.53	11,833	12,268			
1929	13,944.27	13,434	13,944			
1930	7,146.10	6,875	7,146			
1931	695.08	667	695			
1932	295.00	283	295			
1934	390.00	372	390			
1935	250.00	238	250			
1936	345.00	325	345			
1937	310.00	291	310			
1938	90.00	84	90			
1939	750.00	699	750			
1940	440.00	409	440			
1941	530.00	490	530			
1942	60.00	55	60			
1945	35.00	32	35			
1946	150.00	136	150			
1947	2,040.00	1,836	2,040			
1948	1,380.00	1,235	1,380			
1949	180.00	160	180			
1950	325.00	287	325			
1951	960.00	844	960			
1952	1,275.00	1,113	1,266	9	9.99	1
1953	1,790.00	1,552	1,766	24	10.38	2
1954	3,460.00	2,956	3,363	97	11.38	9
1955	4,460.00	3,783	4,304	156	11.77	13
1956	3,940.00	3,317	3,774	166	12.17	14
1957	3,545.00	2,960	3,368	177	12.59	14
1958	1,405.00	1,155	1,314	91	13.59	7
1959	5,990.00	4,882	5,554	436	14.01	31
1960	5,045.00	4,076	4,637	408	14.44	28
1961	965.00	773	879	86	14.88	6
1962	1,065.00	838	953	112	15.88	7
1963	3,680.83	2,870	3,265	416	16.33	25
1964	9,608.98	7,416	8,437	1,172	16.78	70
1965	11,655.25	8,837	10,054	1,601	17.78	90
1966	10,657.90	7,994	9,095	1,563	18.24	86
1967	10,592.66	7,858	8,940	1,653	18.71	88
1968	20,600.82	14,997	17,062	3,539	19.71	180
1969	13,058.59	9,393	10,686	2,373	20.19	118

AQUA PENNSYLVANIA, INC.
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 333 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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-R4						
1970	8,976.56	6,378	7,256	1,721	20.68	83
1971	5,709.77	3,977	4,525	1,185	21.68	55
1972	12,314.67	8,465	9,631	2,684	22.17	121
1973	19,164.57	12,904	14,681	4,484	23.17	194
1974	30,757.58	20,417	23,229	7,529	23.68	318
1975	33,128.66	21,520	24,483	8,646	24.68	350
1976	34,751.65	22,238	25,300	9,452	25.18	375
1977	22,740.99	14,227	16,186	6,555	26.18	250
1978	42,482.49	26,152	29,753	12,729	26.69	477
1979	64,180.58	38,585	43,898	20,283	27.69	733
1980	44,427.02	26,252	29,867	14,560	28.21	516
1981	18,656.38	10,754	12,235	6,421	29.21	220
1982	87,849.30	49,705	56,550	31,299	29.74	1,052
1983	73,781.41	40,668	46,268	27,513	30.74	895
1984	72,679.30	39,000	44,371	28,308	31.74	892
1985	95,371.78	50,118	57,020	38,352	32.28	1,188
1986	13,919.80	7,110	8,089	5,831	33.28	175
1987	20,808.11	10,323	11,745	9,063	34.28	264
1988	15,085.63	7,312	8,319	6,767	34.82	194
1989	40,447.61	19,006	21,623	18,825	35.82	526
1990	49,234.05	22,406	25,491	23,743	36.82	645
1991	44,145.02	19,569	22,264	21,881	37.36	586
1992	10,990.50	4,708	5,356	5,634	38.36	147
1993	49,326.98	20,397	23,206	26,121	39.36	664
1994	11,800.00	4,703	5,351	6,449	40.36	160
1995	26,810.78	10,354	11,780	15,031	40.92	367
1996	54,462.58	20,217	23,001	31,462	41.92	751
1997	32,517.93	11,583	13,178	19,340	42.92	451
1998	43,999.00	15,012	17,079	26,920	43.92	613
1999	3,258.74	1,063	1,209	2,050	44.92	46
2000	17,729.29	5,517	6,277	11,452	45.92	249
2003	109,796.47	29,425	33,477	76,319	48.48	1,574
2004	97,862.38	24,749	28,157	69,705	49.48	1,409
2005	830,098.49	197,397	224,580	605,518	50.48	11,995
2006	80,300.64	17,883	20,346	59,955	51.48	1,165
2007	48,301.00	10,027	11,408	36,893	52.48	703
2010	30,861.00	5,009	5,699	25,162	55.48	454
2011	102,395.71	15,073	17,149	85,247	56.48	1,509
2012	1,130,874.49	150,406	171,118	959,756	57.04	16,826
2013	1,228,888.60	144,763	164,697	1,064,192	58.04	18,335
2014	1,172,087.49	120,256	136,816	1,035,271	59.04	17,535
2015	2,861,312.14	250,079	284,516	2,576,796	60.04	42,918

AQUA PENNSYLVANIA, INC.
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 333 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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-R4						
2016	2,382,854.57	172,042	195,733	2,187,122	61.04	35,831
2017	2,227,682.59	126,978	144,463	2,083,220	62.04	33,579
2018	2,227,461.48	93,108	105,929	2,121,532	63.04	33,654
2019	741,950.14	19,736	22,454	719,496	64.04	11,235
2020	2,064,037.61	23,530	26,770	2,037,268	65.04	31,323
2021	684,255.60	1,300	1,479	682,776	65.66	10,399
	19,327,568.68	2,148,216	2,434,973	16,892,595		284,790
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					59.3	1.47

AQUA PENNSYLVANIA, INC.
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 334 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 22-R2.5						
1965	1,010.67	1,011	1,011			
1969	260.72	261	261			
1970	1,248.24	1,248	1,248			
1971	664.38	664	664			
1972	1,228.10	1,228	1,228			
1973	2,717.94	2,718	2,718			
1974	3,702.43	3,702	3,702			
1975	3,450.77	3,451	3,451			
1976	4,483.59	4,484	4,484			
1977	2,249.85	2,250	2,250			
1978	9,514.72	9,515	9,515			
1979	6,991.14	6,991	6,991			
1980	6,304.61	6,305	6,305			
1981	2,415.94	2,410	2,416			
1982	3,484.54	3,443	3,485			
1983	5,284.88	5,187	5,270	15	0.71	15
1984	7,109.92	6,924	7,035	75	0.98	75
1985	12,351.51	11,922	12,113	239	1.29	185
2015	800.00	231	235	565	14.17	40
2016	466.47	113	115	352	14.78	24
	75,740.42	74,058	74,497	1,244		339

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.7 0.45

AQUA PENNSYLVANIA, INC.
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 335 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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-R4						
1954	275.45	254	275			
1955	4,052.20	3,703	4,052			
1956	5,807.77	5,265	5,808			
1957	3,421.42	3,097	3,421			
1958	2,530.75	2,271	2,531			
1959	1,938.04	1,723	1,929	9	7.69	1
1960	845.74	750	840	6	7.74	1
1961	2,232.12	1,960	2,194	38	8.28	5
1962	1,845.77	1,605	1,797	49	8.82	6
1963	357.34	307	344	13	9.36	1
1965	8,559.65	7,206	8,068	492	10.48	47
1966	7,505.67	6,246	6,993	513	11.04	46
1967	3,853.21	3,169	3,548	305	11.61	26
1968	6,309.90	5,126	5,739	571	12.18	47
1969	13,003.51	10,430	11,678	1,326	12.77	104
1970	8,173.13	6,471	7,245	928	13.35	70
1971	4,682.24	3,657	4,095	587	13.94	42
1972	11,573.77	8,914	9,980	1,594	14.54	110
1973	21,007.20	15,949	17,857	3,150	15.14	208
1974	26,685.90	19,961	22,349	4,337	15.75	275
1975	31,965.41	23,546	26,363	5,602	16.36	342
1976	22,334.63	16,193	18,130	4,205	16.98	248
1977	22,777.91	16,243	18,186	4,592	17.60	261
1978	40,513.00	28,229	31,606	8,907	18.60	479
1979	62,812.07	43,007	48,152	14,660	19.23	762
1980	76,901.20	51,708	57,894	19,007	19.85	958
1981	97,181.44	64,120	71,791	25,390	20.49	1,239
1982	43,949.80	28,269	31,651	12,299	21.49	572
1983	77,741.20	49,008	54,871	22,870	22.13	1,033
1984	181,836.63	112,266	125,697	56,140	22.77	2,466
1985	186,972.05	112,295	125,729	61,243	23.77	2,576
1986	147,359.59	86,544	96,898	50,462	24.42	2,066
1987	130,479.77	74,869	83,826	46,654	25.07	1,861
1988	171,657.78	95,579	107,014	64,644	26.07	2,480
1989	194,191.83	105,427	118,040	76,152	26.73	2,849
1990	135,476.57	71,234	79,756	55,721	27.73	2,009
1991	59,384.97	30,387	34,022	25,363	28.39	893
1992	67,880.79	33,567	37,583	30,298	29.39	1,031
1993	42,593.24	20,449	22,895	19,698	30.05	656
1994	40,809.62	18,887	21,147	19,663	31.05	633
1995	22,476.27	10,013	11,211	11,265	32.05	351
1996	18,164.98	7,822	8,758	9,407	32.72	288

AQUA PENNSYLVANIA, INC.
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 335 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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-R4						
1997	3,996.71	1,651	1,849	2,148	33.72	64
1998	32,819.72	12,990	14,544	18,276	34.72	526
1999	37,236.49	14,172	15,867	21,369	35.39	604
2000	65,628.45	23,830	26,681	38,947	36.39	1,070
2001	36,125.69	12,485	13,979	22,147	37.39	592
2002	82,675.00	27,126	30,371	52,304	38.39	1,362
2003	63,125.80	19,607	21,953	41,173	39.39	1,045
2004	28,607.84	8,434	9,443	19,165	40.07	478
2005	73,494.60	20,373	22,810	50,685	41.07	1,234
2006	7,861.04	2,041	2,285	5,576	42.07	133
2007	10,655.00	2,579	2,888	7,767	43.07	180
2008	39,143.75	8,784	9,835	29,309	44.07	665
2009	17,304.20	3,579	4,007	13,297	45.07	295
2010	14,234.90	2,693	3,015	11,220	46.07	244
2011	83,825.71	14,468	16,199	67,627	46.75	1,447
2012	4,269,004.26	661,269	740,379	3,528,625	47.75	73,898
2013	398,037.48	54,611	61,144	336,893	48.75	6,911
2014	261,637.78	31,266	35,007	226,631	49.75	4,555
2015	857,931.83	87,337	97,786	760,146	50.75	14,978
2016	1,090,258.60	91,691	102,660	987,599	51.75	19,084
2017	1,859,331.49	123,460	138,230	1,721,101	52.75	32,628
2018	884,860.22	43,093	48,248	836,612	53.75	15,565
2019	832,203.25	25,798	28,885	803,318	54.75	14,672
2020	623,077.14	8,287	9,278	613,799	55.75	11,010
2021	321,077.46	706	791	320,287	56.06	5,713
	14,004,275.94	2,510,056	2,810,097	11,194,179		235,995

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 47.4 1.69

AQUA PENNSYLVANIA, INC.
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 343.2 TOOLS AND WORK EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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.. 20-SQUARE						
1982	84.00	84	84			
	84.00	84	84			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					0.0	0.00

AQUA PENNSYLVANIA, INC.
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 344.2 LABORATORY EQUIPMENT - ELECTRONIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 25-R2.5						
1998	1,662.00	1,297	1,662			
	1,662.00	1,297	1,662			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					0.0	0.00

PART III. EXPERIENCED NET SALVAGE

AQUA PENNSYLVANIA, INC.

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2016 TRANSACTION YEAR				
304.20	200,738.53	6,344.70		6,344.70-
304.30	481,628.57			
304.61	88,520.17			
304.63	255,162.20			
305.00	43,750.40	84,185.23		84,185.23-
306.00	76,027.47			
307.00	321,906.63			
311.00	203,467.06	11,631.25-		11,631.25
320.00	1,036,906.20	139,676.51		139,676.51-
330.00	617,593.50	5,061.15		5,061.15-
331.00	6,015,957.40	256,779.03		256,779.03-
333.00	240,694.59	851,652.70		851,652.70-
334.02	81,162.93	14,675.15	73,754.71	59,079.56
335.00	164,364.39	128,710.36		128,710.36-
341.10	983,727.25			
346.00	205,648.21			
	11,017,255.50	1,475,453.58	73,754.71	1,401,698.87-
2017 TRANSACTION YEAR				
304.20	284,435.41	18,418.09		18,418.09-
304.30	404,441.80	217,304.33		217,304.33-
304.61	205,745.82			
304.63	46,989.39	171,955.57		171,955.57-
305.00	176,476.88			
306.00	7,614.23			
307.00	478,948.05	3,347.50		3,347.50-
311.00	425,652.74			
320.00	2,580,560.24	403,549.49		403,549.49-
330.00	642,686.97	1,192.77		1,192.77-
331.00	10,000,184.63	519,530.32		519,530.32-
333.00	503,397.89	698,670.72		698,670.72-
334.02	1,102,774.31	8,330.93	4,937.83	3,393.10-
335.00	307,915.47	134,118.37		134,118.37-
341.10	1,859,146.61		173,653.16	173,653.16
346.00	335,920.80			
	19,362,891.24	2,176,418.09	178,590.99	1,997,827.10-

AQUA PENNSYLVANIA, INC.

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2018 TRANSACTION YEAR				
304.20	607,141.99			
304.30	421,457.52	565,610.66		565,610.66-
304.61	733,807.71	1,606.80		1,606.80-
304.63	261,752.39	20,374.95		20,374.95-
305.00	11,249.53			
306.00		1,561.09		1,561.09-
307.00	1,039,932.97	132,192.23		132,192.23-
311.00	793,270.31			
320.00	860,753.56	10,522.73		10,522.73-
330.00	891,716.56	91,364.10		91,364.10-
331.00	10,316,031.64	1,590,281.78		1,590,281.78-
333.00	448,324.31	517,258.69		517,258.69-
334.02	2,759,092.67	171,508.33	186,170.69	14,662.36
335.00	217,069.50	98,136.90		98,136.90-
341.10	2,679,833.84		46,569.90	46,569.90
343.10	619.25			
346.00	227,824.08	57,989.00		57,989.00-
	22,269,877.83	3,258,407.26	232,740.59	3,025,666.67-
2019 TRANSACTION YEAR				
304.20	208,441.50	82,033.69		82,033.69-
304.30	728,626.06	11,838.83		11,838.83-
304.61	316,494.46			
304.63	20,793.80	11,587.95		11,587.95-
305.00	28,041.05			
306.00	2,613.93			
307.00	741,023.90	57,776.67		57,776.67-
311.00	360,397.29	275.26		275.26-
320.00	1,465,037.66	21,071.83		21,071.83-
330.00	1,322,396.88	28,685.50		28,685.50-
331.00	10,657,686.65	2,429,051.47		2,429,051.47-
333.00	475,377.25	509,881.24		509,881.24-
334.02	5,598,896.28		18,777.21	18,777.21
335.00	620,603.28	101,243.77		101,243.77-
341.10	2,430,098.81		35,850.00	35,850.00
343.10			4,555.10	4,555.10
346.00	581,188.59	81.58		81.58-
	25,557,717.39	3,253,527.79	59,182.31	3,194,345.48-

AQUA PENNSYLVANIA, INC.

EXPERIENCED 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				
304.20	24,265.73	81,066.67		81,066.67-
304.30	232,194.99	11,107.43		11,107.43-
304.61	1,832,621.11			
304.63	456.84	322,461.19		322,461.19-
305.00	59,053.26			
307.00	131,201.31	9,461.14		9,461.14-
311.00	273,186.86	137.52		137.52-
320.00	520,063.48			
330.00	240,390.12	48,187.28		48,187.28-
331.00	6,406,400.50	1,817,260.37		1,817,260.37-
333.00	251,177.68	474,188.80		474,188.80-
334.02	1,597,880.71		56,556.90	56,556.90
334.03	17.01	56,274.74		56,274.74-
335.00	331,387.11	66,170.21		66,170.21-
341.10	2,044,911.25		16,500.00	16,500.00
343.10	3,379.36		50.00	50.00
346.00	756,711.05			
	14,705,298.37	2,886,315.35	73,106.90	2,813,208.45-
TOTAL	92,913,040.33	13,050,122.07	617,375.50	12,432,746.57-

VOLUME 7

Exhibit 6-A – Part II - Water Depreciation Study – Calculated Annual Depreciation Accruals Related to Utility Plant at March 31, 2022

Exhibit No. 6-A, Part II
Docket No. R-2021-3027385
Witness: J. J. Spanos

AQUA PENNSYLVANIA, INC.

BRYN MAWR, PENNSYLVANIA

2022 DEPRECIATION STUDY

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

Prepared by:



Gannett Fleming

Excellence Delivered ***As Promised***

Exhibit No. 6-A, Part II
Docket No. R-2021-3027385
Witness: J. J. Spanos

AQUA PENNSYLVANIA, INC.

Bryn Mawr, Pennsylvania

2022 DEPRECIATION STUDY

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

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Camp Hill, Pennsylvania

Gannett Fleming

Excellence Delivered ***As Promised***

August 13, 2021

Aqua Pennsylvania, Inc.
762 Lancaster Avenue
Bryn Mawr, PA 19010

Attention: William C. Packer
Vice President, Regulatory Accounting & Regional Controller

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to water plant. The results of our study as of March 31, 2022, are presented in the attached report. The results of our study as of March 31, 2021, are presented in our report, "2021 Depreciation Study - Calculated Annual Depreciation Accruals Related to Water Plant as of March 31, 2021." The same methods, procedures and estimates are used in both studies.

The attached report sets forth a description of the methods and procedures upon which the studies were based, the estimates of survivor curves, and the calculated annual depreciation as of March 31, 2022.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

John J. Spanos

JOHN J. SPANOS
President

JJS:mle

067880.100

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PART I. INTRODUCTION

AQUA PENNSYLVANIA, INC.

DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report presents the results of the depreciation study prepared for Aqua Pennsylvania, Inc. (the Company) as applied to water plant in service as of March 31, 2022. The study results include annual depreciation rates and amounts for regulatory reporting. The regulatory rates and amounts are based on the straight line remaining life method of depreciation. The report also describes the concepts, methods and basic judgments which underlie recommended annual depreciation accrual rates and amounts related to current water plant in service.

PLAN OF REPORT

Part I, Introduction, contains statements with respect to the plan of the report, and the basis of the study. Part II, Estimation of Survivor Curves, presents descriptions of the considerations and the methods used in the service life and net salvage studies. Part III, Service Life Considerations, presents the factors and judgment utilized in the average service life analysis. Part IV, Calculation of Annual and Accrued Depreciation, describes the procedures used in the calculation of group depreciation. Part V, Results of Study, presents a summary by depreciable group of annual depreciation accrual rates and amounts. Part VI, Service Life Statistics presents the statistical analysis of service life estimates; Part VII, Detailed Depreciation Calculations presents the detailed tabulations of annual depreciation; and Part VIII, Experienced and Estimated Net Salvage presents the cost of removal and gross salvage recorded for the period 2017-2021.

BASIS OF THE STUDY

Depreciation

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

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

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

Service Life Estimates

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

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

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

The Company's service life estimates used in the depreciation calculation incorporated historical data compiled through December 2019 from the property records of the Company. This represents the last service life study approved. Such data included plant additions, retirements, transfers and other activity. Generally, retirement data for the years through 2019 were used in the actuarial life table computations which were the primary statistical support of the service life estimates.

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

PART II. ESTIMATION OF SURVIVOR CURVES

PART II. ESTIMATION OF SURVIVOR CURVES

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

SURVIVOR CURVES

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

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

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

Iowa Type Curves

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

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125.

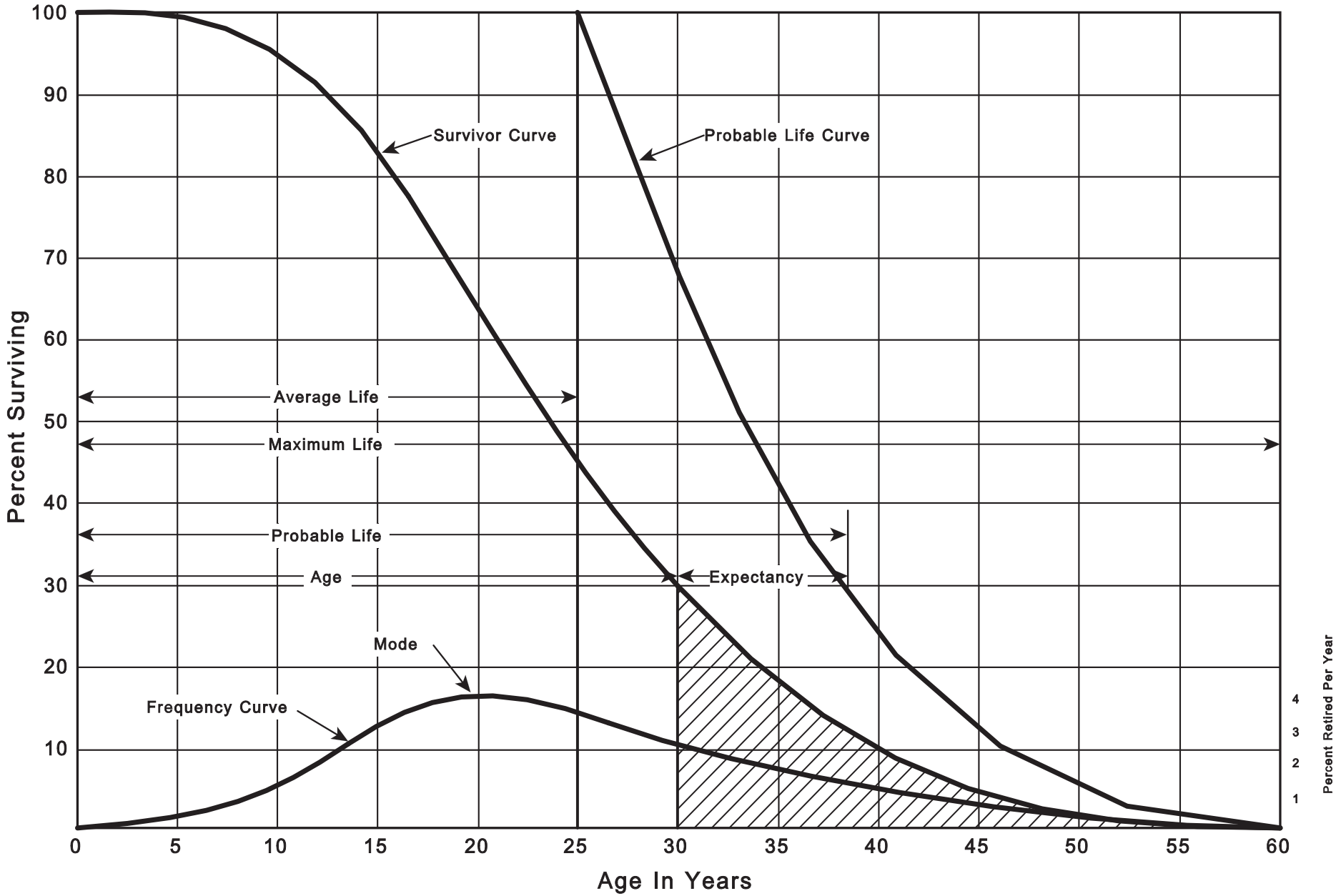


Figure 1. A Typical Survivor Curve and Derived Curves

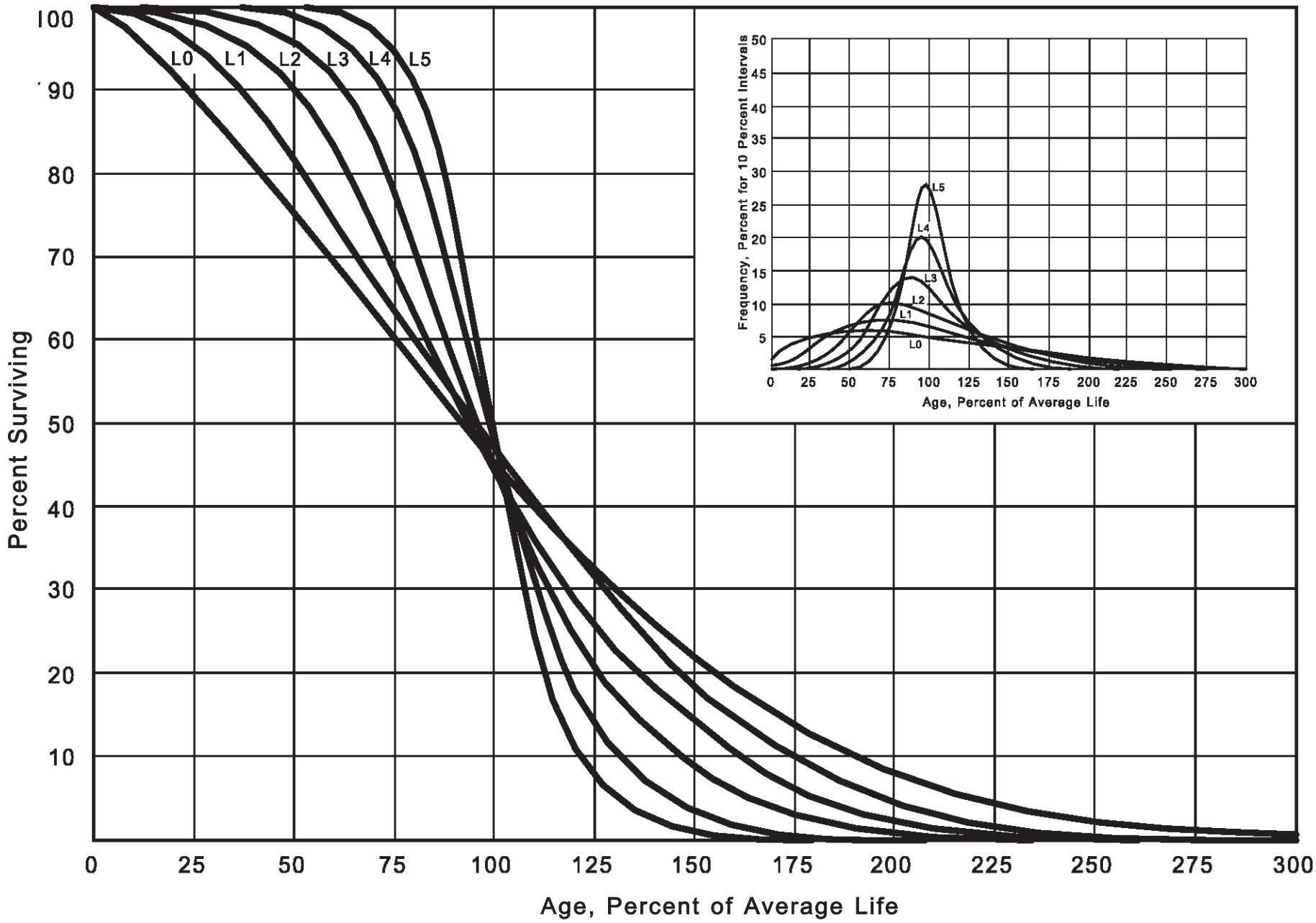


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

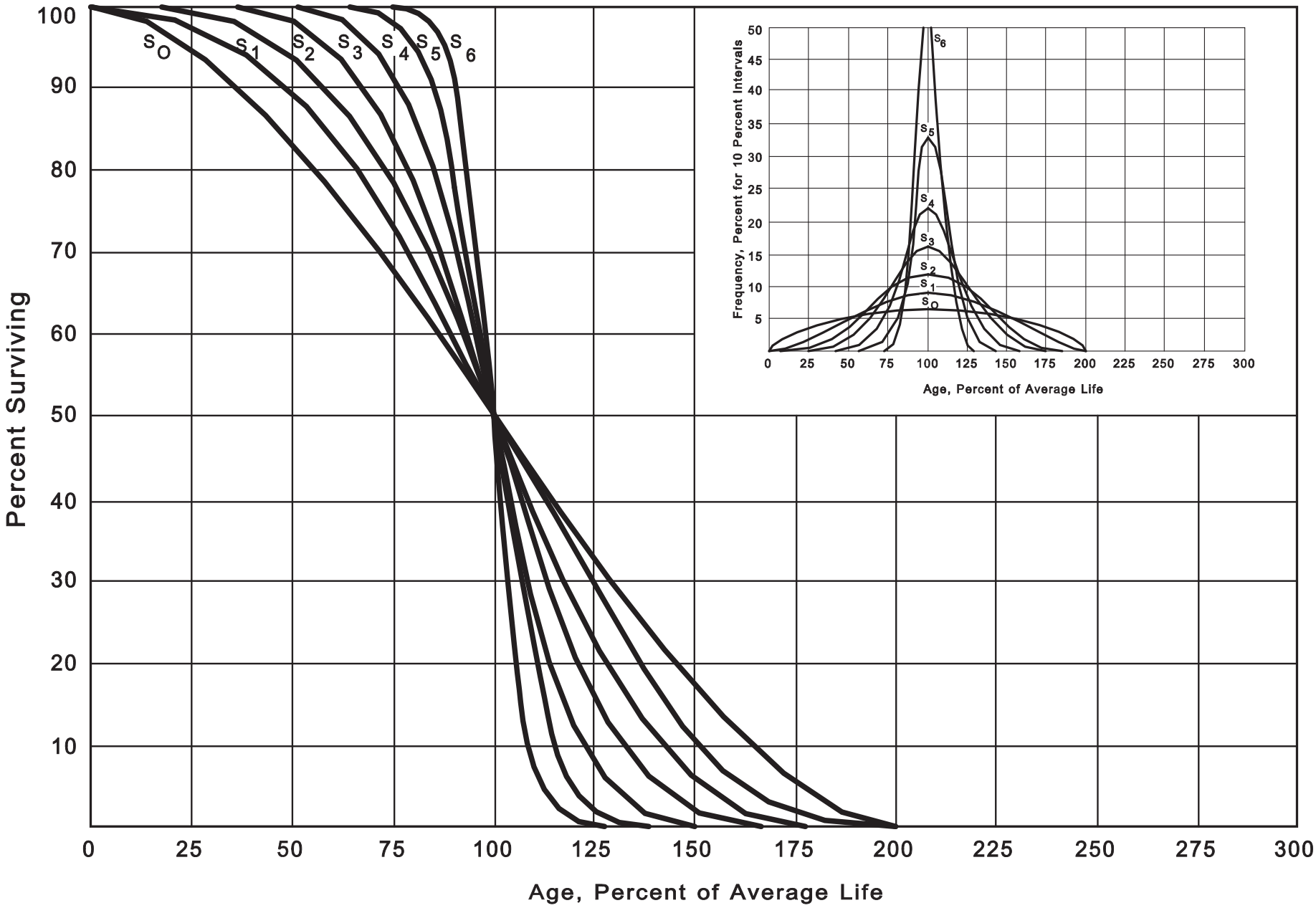


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

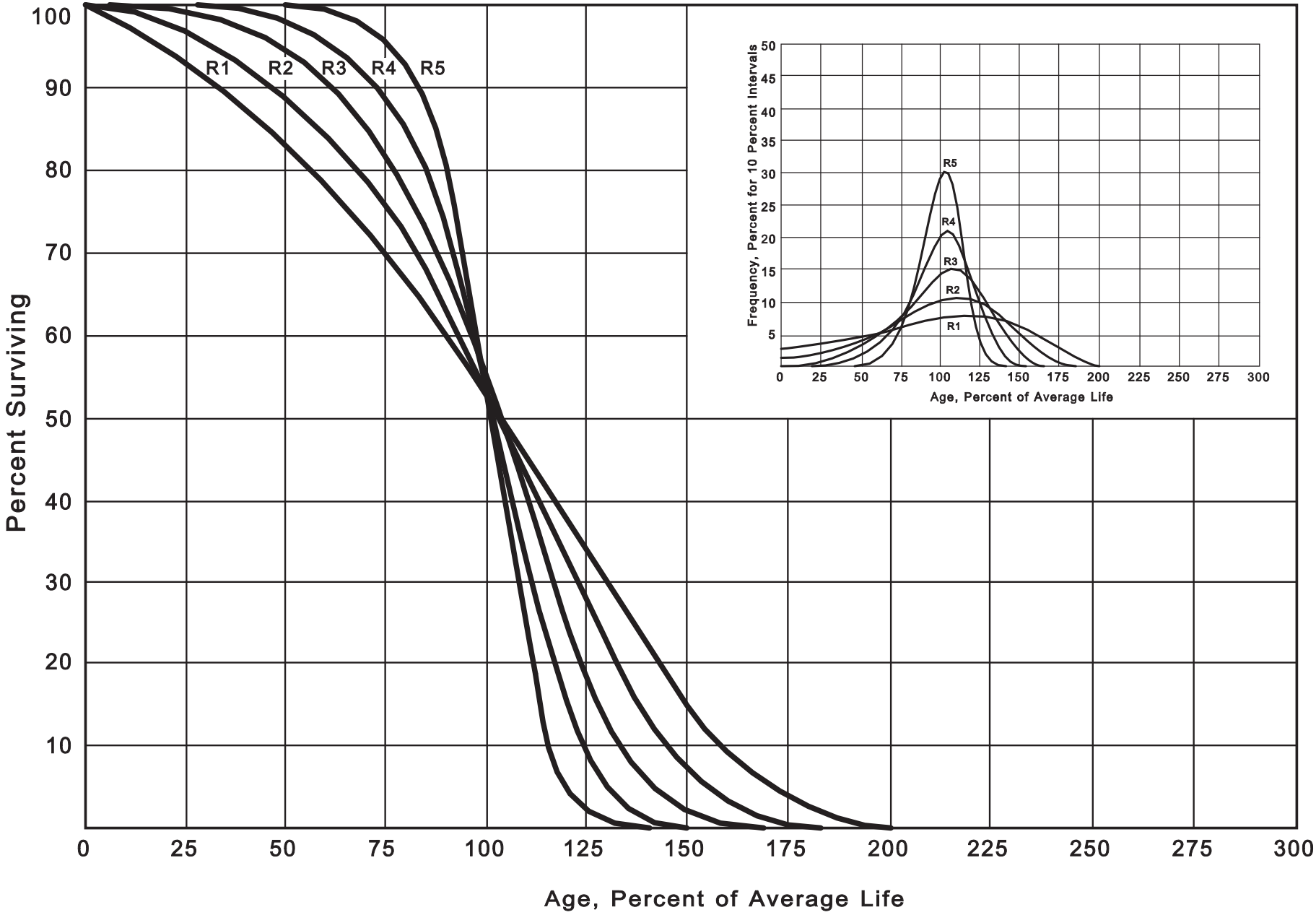


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

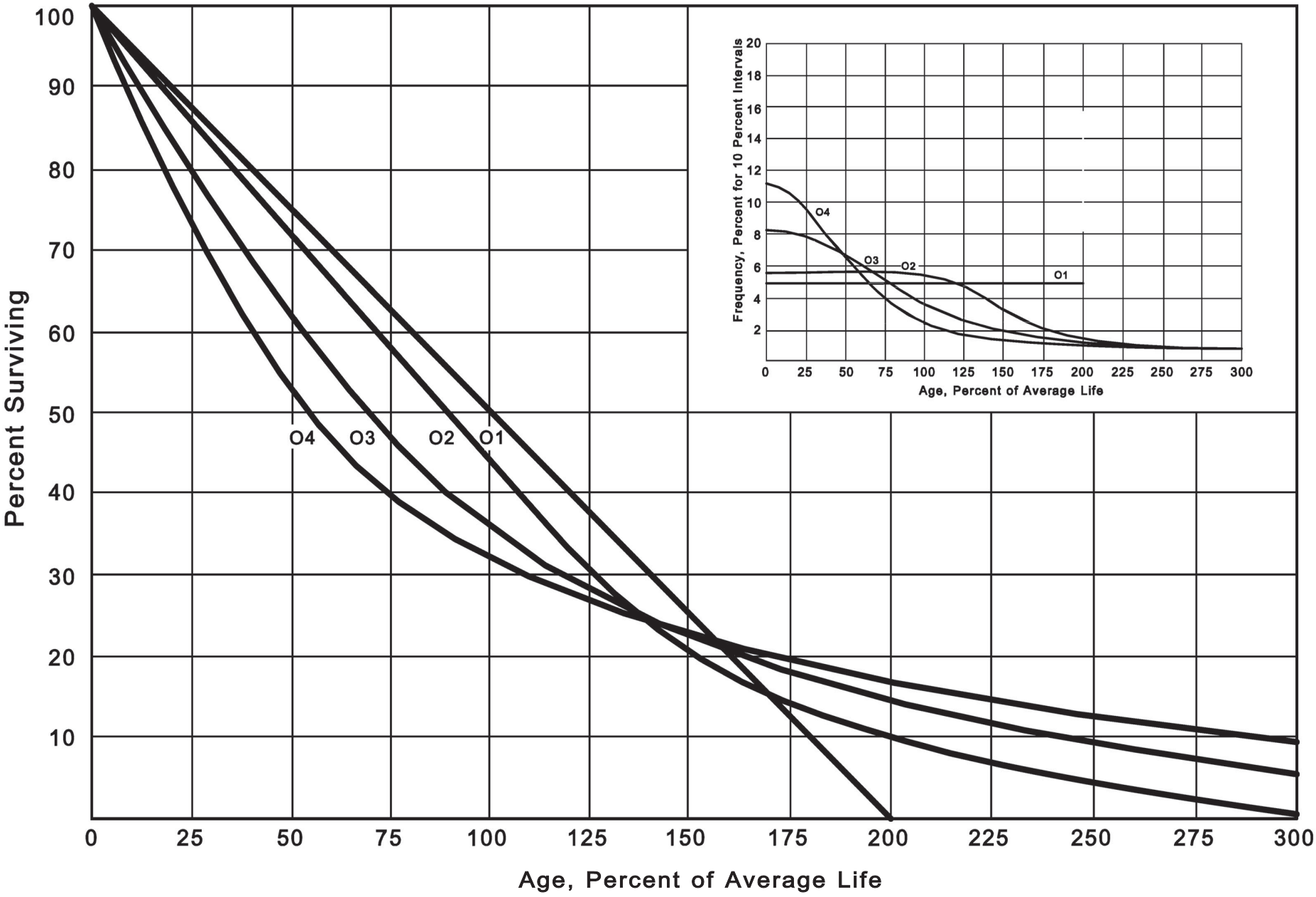


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."[1] In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student submitted a thesis presenting his development of the fourth family consisting of the four O type survivor curves.

Retirement Rate Method of Analysis

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

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

---

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

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

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

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

Schedules of Annual Transactions in Plant Records

The property group used to illustrate the retirement rate method is observed for the experience band 2011-2020 for which there were placements during the years 2006-2020. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, $10,000 of the dollars invested in 2006 were retired in 2011. The $10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of $143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2011 retirements of 2006 installations and ending with the 2020 retirements of the 2015 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

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

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2011-2020
SUMMARIZED BY AGE INTERVAL

Experience Band 2011-2020 Placement Band 2006-2020

Year Placed	Retirements, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2006	10	11	12	13	14	16	23	24	25	26	26	13½-14½
2007	11	12	13	15	16	18	20	21	22	19	44	12½-13½
2008	11	12	13	14	16	17	19	21	22	18	64	11½-12½
2009	8	9	10	11	11	13	14	15	16	17	83	10½-11½
2010	9	10	11	12	13	14	16	17	19	20	93	9½-10½
2011	4	9	10	11	12	13	14	15	16	20	105	8½-9½
2012		5	11	12	13	14	15	16	18	20	113	7½-8½
2013			6	12	13	15	16	17	19	19	124	6½-7½
2014				6	13	15	16	17	19	19	131	5½-6½
2015					7	14	16	17	19	20	143	4½-5½
2016						8	18	20	22	23	146	3½-4½
2017							9	20	22	25	150	2½-3½
2018								11	23	25	151	1½-2½
2019									11	24	153	½-1½
2020										13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606	

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2011-2020
SUMMARIZED BY AGE INTERVAL

Experience Band 2011-2020 Placement Band 2006-2020

Year Placed	Acquisitions, Transfers and Sales, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2006	-	-	-	-	-	-	60[a]	-	-	-	-	13½-14½
2007	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2008	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2009	-	-	-	-	-	-	-	(5)[b]	-	-	60	10½-11½
2010	-	-	-	-	-	-	-	6[a]	-	-	-	9½-10½
2011	-	-	-	-	-	-	-	-	-	-	(5)	8½-9½
2012		-	-	-	-	-	-	-	-	-	6	7½-8½
2013			-	-	-	-	-	-	-	-	-	6½-7½
2014				-	-	-	-	(12)[b]	-	-	-	5½-6½
2015					-	-	-	-	22[a]	-	-	4½-5½
2016						-	-	(19)[b]	-	-	10	3½-4½
2017							-	-	-	-	-	2½-3½
2018								-	-	(102)[c]	(121)	1½-2½
2019									-	-	-	½-1½
2020											-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)	

[a] Transfer Affecting Exposures at Beginning of Year
[b] Transfer Affecting Exposures at End of Year
[c] Sale with Continued Use
Parentheses Denote Credit Amount.

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

Schedule of Plant Exposed to Retirement

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2011 through 2020 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2016 are calculated in the following manner:

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

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
JANUARY 1 OF EACH YEAR 2011-2020
SUMMARIZED BY AGE INTERVAL

Experience Band 2011-2020

Placement Band 2006-2020

Year Placed	Exposures, Thousands of Dollars Annual Survivors at the Beginning of the Year 2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Total at Beginning of Age Interval	Age Interval
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2006	255	245	234	222	209	195	239	216	192	167	167	13½-14½
2007	279	268	256	243	228	212	194	174	153	131	323	12½-13½
2008	307	296	284	271	257	241	224	205	184	162	531	11½-12½
2009	338	330	321	311	300	289	276	262	242	226	823	10½-11½
2010	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
2011	420[a]	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2012		460[a]	455	444	432	419	405	390	374	356	1,952	7½-8½
2013			510[a]	504	492	479	464	448	431	412	2,463	6½-7½
2014				580[a]	574	561	546	530	501	482	3,057	5½-6½
2015					660[a]	653	639	623	628	609	3,789	4½-5½
2016						750[a]	742	724	685	663	4,332	3½-4½
2017							850[a]	841	821	799	4,955	2½-3½
2018								960[a]	949	926	5,719	1½-2½
2019									1,080[a]	1,069	6,579	½-1½
2020										1,220[a]	7,490	0-½
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780	

[a]Additions during the year

For the entire experience band 2011-2020, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

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

Original Life Table

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

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

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

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

Experience Band 2011-2020 Placement Band 2006-2020

(Exposure and Retirement Amounts are in Thousands of Dollars)

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

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.
Column 3 from Schedule 1, Column 12, Retirements for Each Year.
Column 4 = Column 3 Divided by Column 2.
Column 5 = 1.0000 Minus Column 4.
Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

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

Smoothing the Original Survivor Curve

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

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

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

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

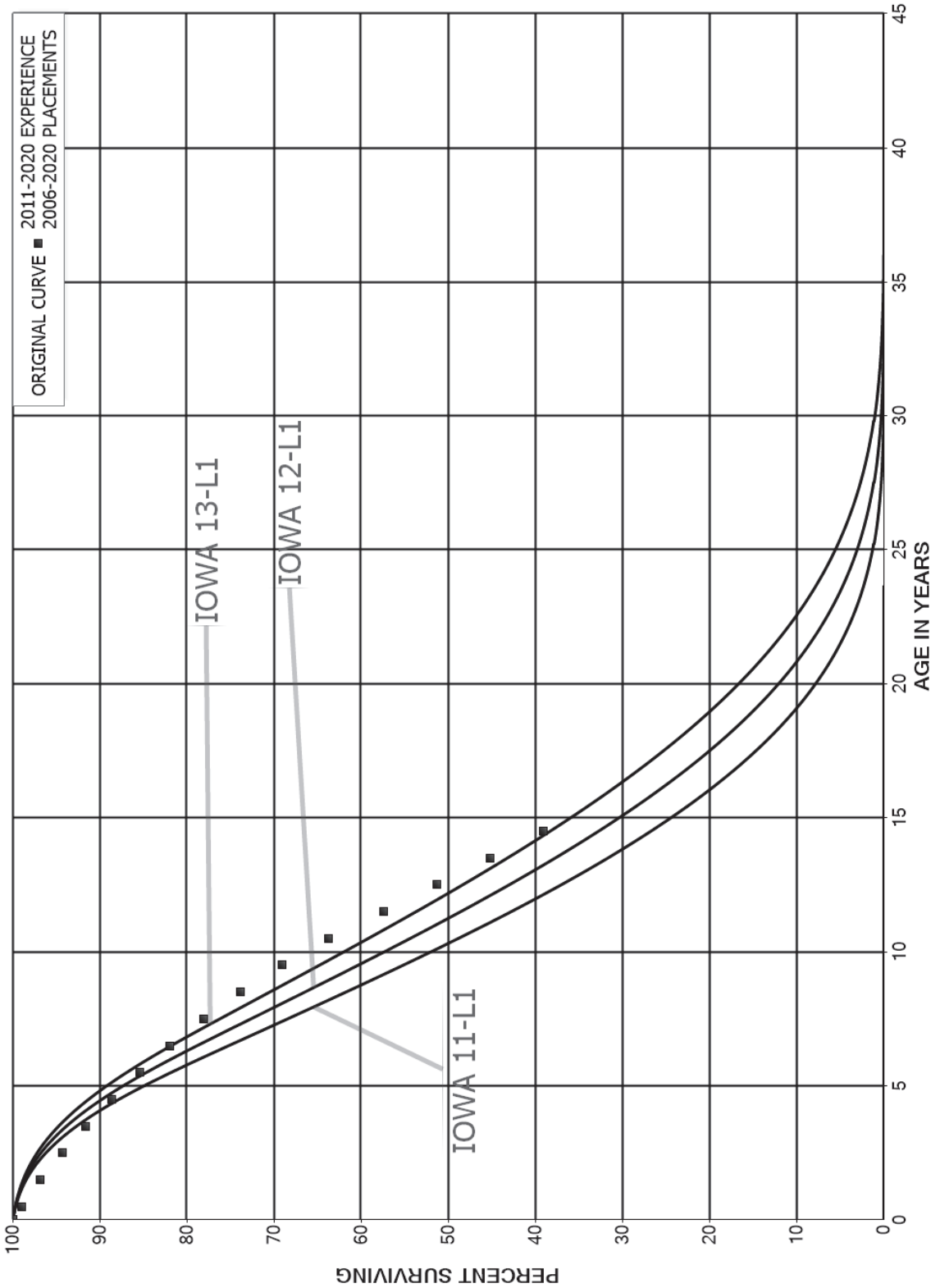


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

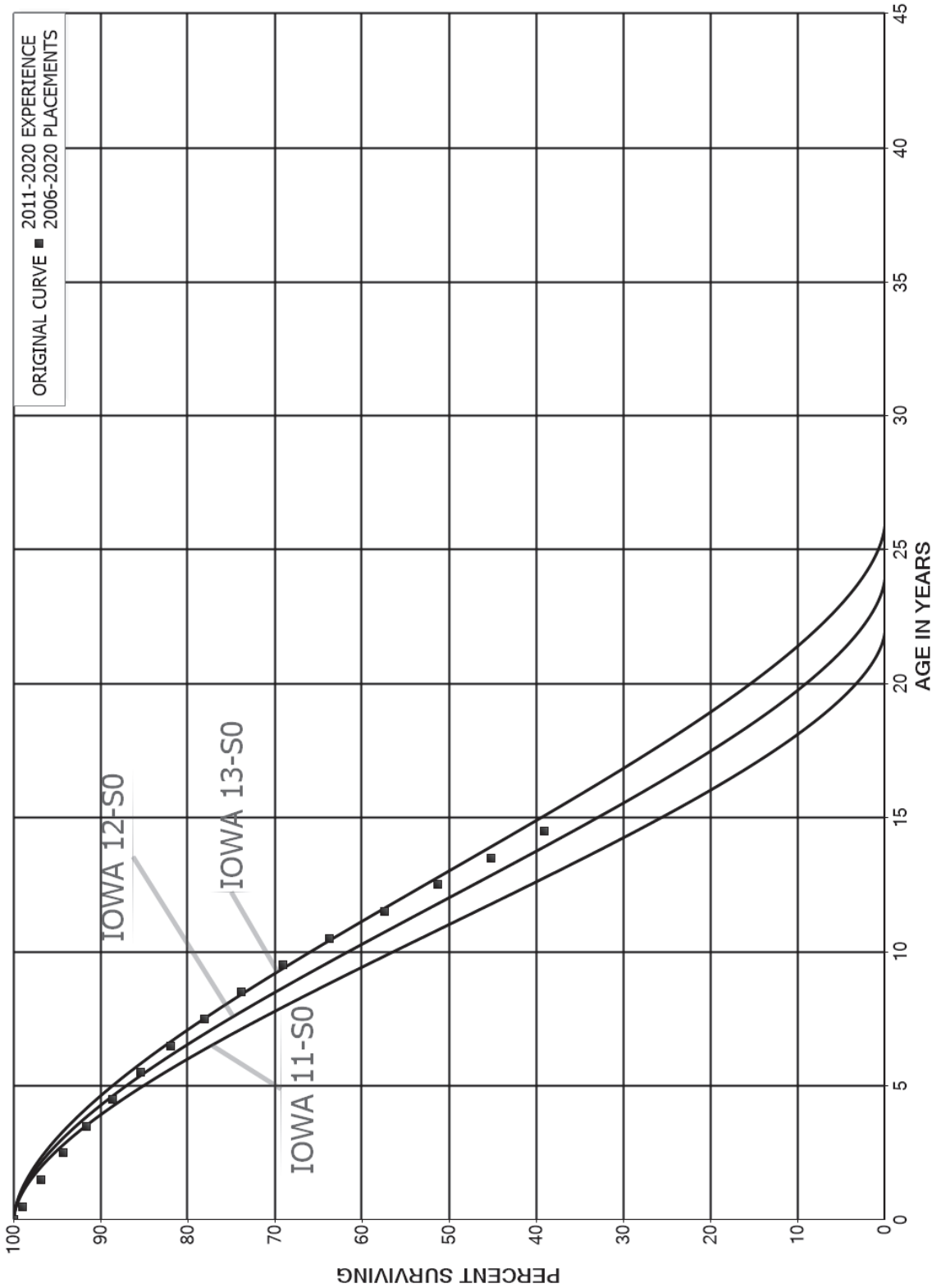


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

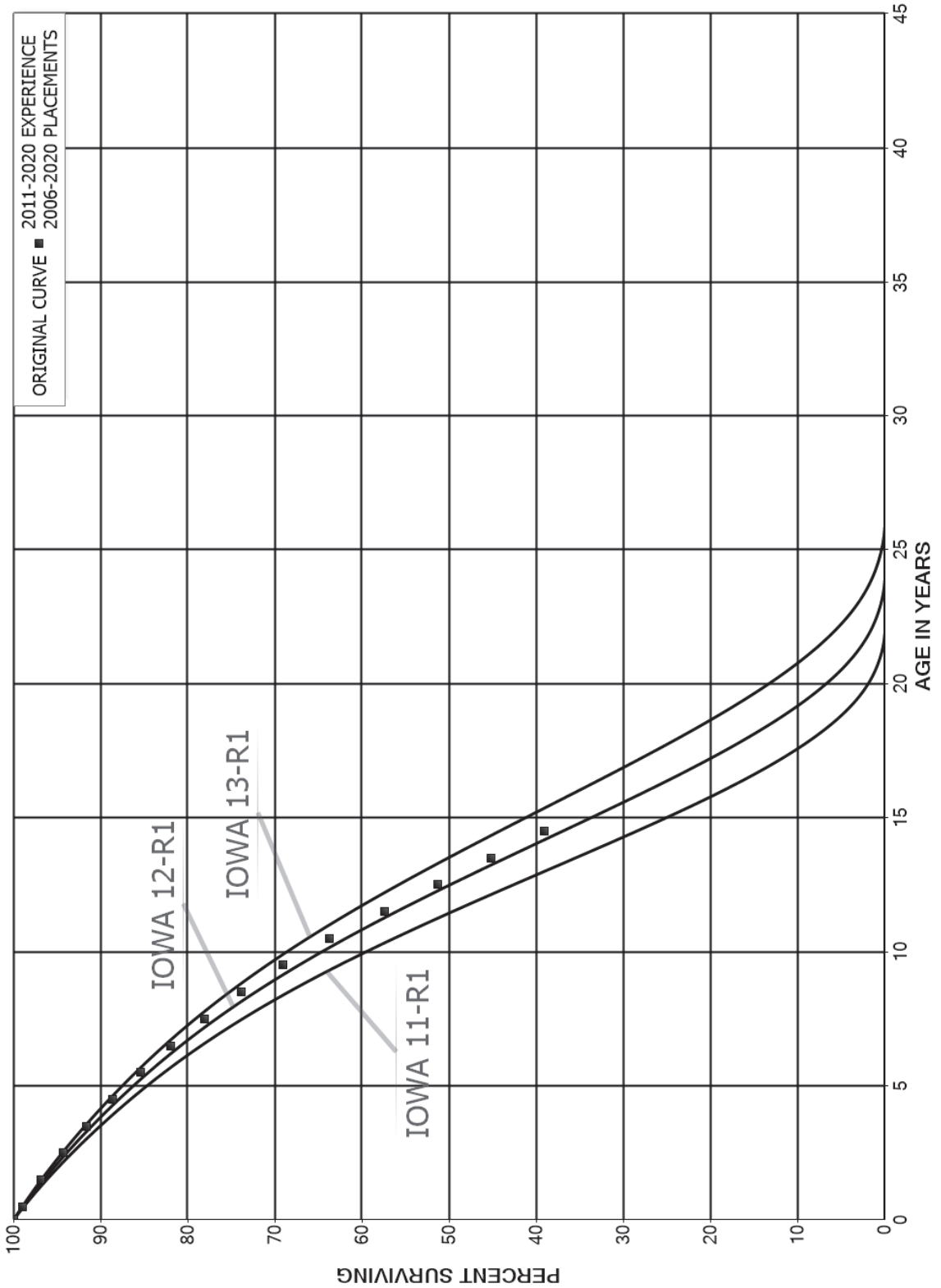
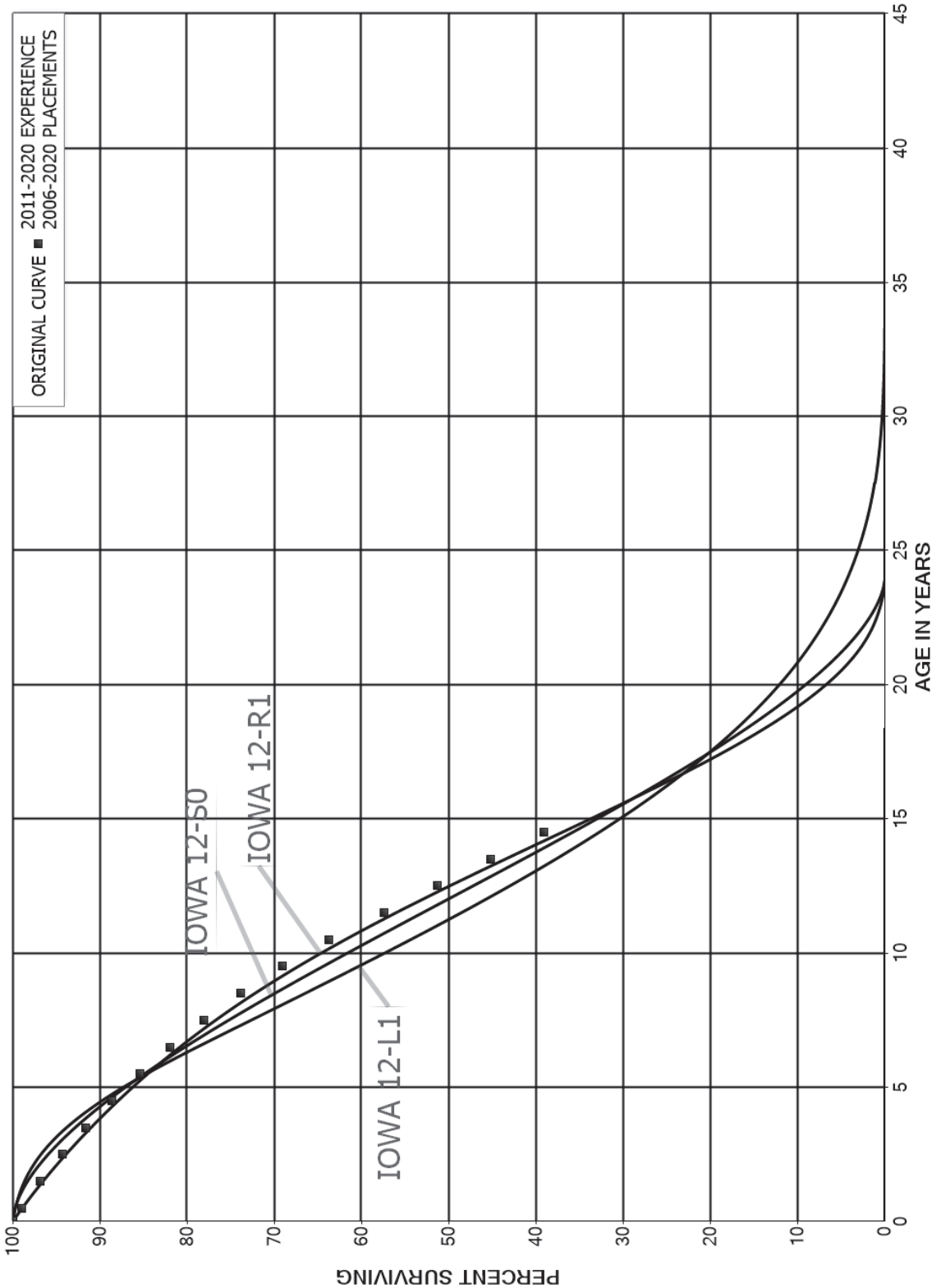


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

FIELD TRIPS

In order to be familiar with the operation of the Company and observe representative portions of the plant, field trips have been periodically conducted, however, due to travel restrictions during the conduct of the service life study a trip was not possible. A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements are obtained during field trips. This knowledge and information were incorporated in the interpretation and extrapolation of the statistical analyses.

The plant facilities visited in 1987, 1988, 1989, 1992, 1993, 1994, 1995, 1997, 1998, 2005 and 2015 are set forth in the following list by date visited.

August 5, 2015

Pickering East Treatment Plant
Pickering West Treatment Plant
Schuylkill Intake Pump Station
Schuylkill Air Intake Facility
Perkiomen Creek Intake
Devon Booster Station and Tank
North Wayne Booster Station and Tank
Babbs Well and Building

August 25, 2005

Bryn Mawr Office Complex
Crum Creek Plant
Ridley Treatment Plant
Netherwood Booster Station
Netherwood Standpipe
Seacane Pump Station
Seacane Standpipe
Springfield Operations Center

December 9, 1998

Springfield Operations Center
Crum Creek Plant
Media Treatment Plant
Blackhorse Tanks and Booster Station
Chester Creek Intake

December 10, 1998

Upper Merion Plant
Maple Glen Tank and Booster Station
Willow Grove Operations Center
Bristol Treatment Plant
Edgely Well Field
Neshaminy Plant
Bryn Mawr General Office and Shop Complex

December 16, 1998

Ship Road Tank
Uwchlan Booster
Valley Hill Tank and Booster Station
Hillside Drive Well
Bell Tavern Wells
Robert Dean Well
Schoen Road
Marchwood Tank and Booster Station
Lionville Tank
Great Valley Operations Center
Fern Hill Tank and Booster Station
Hoopes Park Tank
Hollow Run Well
Highland Glen Well
Fern Hill Treatment Plant
Ingram's Mill Treatment Plant
Pickering Creek Plant

April 15, 1997

Shenango River Treatment Plant
Lincoln Street Standpipe
Boyd Street Booster Station
Homewood Standpipe
Keel Ridge Booster Station
East State Standpipe (Keel Ridge)
Mercer Booster Station
Gail Drive Standpipe
Lakewood Booster Station

Mitchell Road Standpipe & Booster Station (West Middlesex)
New Wilmington Standpipe
Lunn Standpipe
Carnegie View Standpipe and Booster Station
Becker Building

November 29, 1995

Hatboro Booster Station No. 1 and Standpipe
Hatboro Well House No. 8
Hatboro Well House No. 9
Hatboro Well House No. 20
Hatboro Well House No. 21
Hatboro Well House No. 6
Hatboro Well House No. 18
Hatboro Well House No. 17
Hatboro Well House No. 14
Hatboro Booster Station No. 2 and Standpipe

August 30, 1994

Upper Merion Plant
Pickering East Plant

March 2, 1993

Shamokin Office Building
Bunker Hill Booster Station
Ferndale Booster Station
Ferndale Elevated Tank
Edgewood Standpipe
Edgewood Booster Station
Trout Run Chlorinator House
Reservoir No. 4 - Trout Run
Watershed Maintenance Garage at Bear Gap
Bear Gap Pumping Station
Aristes Standpipe
Natalie Standpipe
Brush Valley Wells
Brush Valley Pumping Station
Garage and Tool House at Reservoir No. 6
Reservoir No. 2 - Bear Gap
Chemical Treatment Building at Reservoir No. 6
Dwelling and Garage at Bear Gap Pumping Station

September 22, 1992

Uwchlan Tank No. 1
Bell Tavern Well and Booster Station

Bell Tavern Office
Whitford Well and Booster Station
Uwchlan Tank No. 2
Uwchlan Tank No. 3
Schoen Road Well and Booster Station
Uwchlan Tank No. 4
Milford Well and Booster Station
Saybrooke Well and Booster Station
Stonehedge Well and Booster Station
Blackhorse Tank
Uwchlan Office Building
West Whiteland Well Station
West Whiteland Tank
West Whiteland Well No. 3

February 14, 1989

Cynwyd Tank and Booster Station
Highland Park Tank
Netherwood Tank and Booster Station
Tinicum Tank and Booster Station
Eddystone Booster Station
Ridley Park Booster Station
Crum Creek Plant
Newtown Tank
Marydell Booster Station
Hunt Country Well
Great Valley Operations Center
King Road Booster Station
Great Valley Well
Paoli Tank
Devon Tank and Booster Station

February 15, 1989

Montgomery Avenue Booster Station
Barren Hill Tank and Booster Station
Thomas Road Well
Oreland Well
Enfield Well
Cheltenham Booster Station
Plymouth No. 2 Well
Plymouth No. 1 Well and Tank
Karr's Lane Well
Cedar Grove Well
Upper Merion Well
Upper Merion Intake and Plant
Green Lane Reservoir

Green Lane Maintenance Building
Pickering Creek Plant

February 16, 1989

Babb Well
Tredyffrin Well
Wyndmoor Tank
Hillside Tanks and Booster Station
Moreland Tank
Willow Grove Tank and Booster Station
Upper Moreland Tank and Booster Station
Maple Glen Tank and Booster Station
Southampton Booster Station
Neshaminy Plant
Ironworks Creek Reservoir

October 6, 1987

Firethorn Well
Grand Oak Well
Goshen Downs Well
Boot Road Tank
Birnham Well
Greentree Well
Pottstown Pike Well
Whiteland Glen Booster Station
Highland Glen Well
Pomona Park Well
Mount Bradford Well
Birmingham Road Booster Station
Radley Mews Well
Pocopson Well
Radley Run Well
Radley Run Tank
South New Street Booster Station
Westtown Park Well
Dilworthtown Oaks Well
Oakbourn Well
Chateau Drive Well
Edgewood Chase Well
Pennwood Well
Milltown Tank

October 7,1987

Oakmont Tank and Booster Station
Foxcroft Quarry
Sproul Road Tank and Booster Station

Springfield Operations Center
Primos Tank and Booster Station
Clifton Heights Tank and Booster Station
North Wayne Tanks and Booster Station
Mitchell Tank and Booster Station
Bryn Mawr General Office and Shop Complex
Flourtown Well
North Hills Well
Chester Valley Well and Booster Station
Pickering Treatment Plant
Cabot Well

Judgments

The survivor curve estimates were based on judgment which considered factors including statistical analyses of retirements; Company policies and outlook as determined during discussions with management; and survivor curve estimates from previous studies of the Company, as well as other water companies. For depreciable groups which consist of numerous similar items of property, the distribution of the lives of the units in the group was judged on the basis of an average survival pattern for the entire group. The judgments for a life span group were made by estimating the life of the major facility in the group and assigning lives to the related items of property which terminate at the probable retirement date of the major facility.

The life span estimates for structures and equipment in Accounts 304, 305, 306, 310 and 320 were based on the type of construction, attained age and specific plans of management. The following tabulation sets forth, for each life span group, the location, type of construction and the estimated life span.

Life Span Group	Type of Construction	Life Span
Account 304.2, Power and Pumping Structures		
Crum Creek	Stone, Concrete	36,136
Neshaminy	Stone, Concrete	125
Pickering	Stone, Brick, Concrete	33,137
Pickering East	Brick, Concrete	75

Life Span Group	Type of Construction	Life Span
Upper Merion, Intake	Prefabricated Steel	30,61
Edgely Well Field	Brick, Concrete	75
Account 304.3, Purification Buildings		
Crum Creek	Brick, Concrete	39,86
Neshaminy	Brick, Concrete	51, 101
Pickering	Brick, Concrete	75
Pickering East	Brick, Concrete	56,75
Media	Brick, Concrete	49,96
Upper Merion	Brick, Concrete	60,84
Bristol	Brick, Concrete	51,87
Ingram's Mill	Brick, Concrete	60
Fern Hill	Stone, Concrete	75
Bear Gap	Prefabricated Steel	50
New Shenango Valley	Brick, Concrete	75
Ingram's Mill - New	Brick, Concrete	75
Bubbling Springs	Brick, Concrete	60
Emlenton	Brick, Concrete	60
Account 304.61, Office Buildings		
Bryn Mawr - Office Complex	Brick, Concrete	65, 109
Eastern Division Operations	Steel, Concrete Block	50
Small Offices and Improvements	Various	Various
Shamokin Office Building	Brick	35,100
Account 304.62, Stores, Shop and Garage Buildings		
Bryn Mawr - Garage	Brick, Concrete	100
Neshaminy - Storage Building	Stone	125
Springfield Operations	Prefabricated Steel, Concrete Block	60
Great Valley	Wood Frame	45
Ironworks	Fuel Tanks	25
Media	Steel	50
Commerce St. Garage	Brick	110
Shenango Valley Garage	Concrete Block	75
Small Garages	Various	Various
Account 304.63, Miscellaneous Structures		
Bryn Mawr - Garage and Office	Brick, Concrete	43,80
Foxcroft Quarry Improvements	Fence, Roads, Concrete	45
Springton	Prefabricated Steel	70
Green Lane Maintenance Building	Concrete Block	50
Ironworks Creek	Wood Frame, Prefabricated Steel	55,85
Pickering West	Concrete	30,63
Great Valley Division Headquarters	Brick, Concrete	31,50
Improvements	Various	Various

Life Span Group	Type of Construction	Life Span
Account 305, Collecting and Impounding Reservoirs		
Reservoirs	Concrete, Earth-Masonry	100-150
Traveling Screens	Electrical - Mechanical	20
Crum Creek - Siltation Basin	Gabion	18
Account 306, Lake, River and Other Intakes		
Schuylkill River - Intake	Concrete	80
Upper Merion - Intake	Deep Well	75
Pickering East - Intake	Concrete	75
Traveling Screens	Electrical - Mechanical	25
Bristol Water Treatment Intake	Concrete	96
Ingram's Mill Intake	Concrete	34,78
New Bear Gap Intake	Concrete	75
New Shenango Valley Intake	Concrete	75
Account 310.4, Other Power Production Equipment		
Diesel Generators	Mechanical	45
Account 320, Purification System - Structures		
Neshaminy	Concrete, Cast Iron, Steel	45,140
Pickering	Concrete, Cast Iron, Steel	42,142
Pickering East	Concrete, Cast Iron, Steel	75
Crum Creek	Concrete, Cast Iron, Steel	37,85
Media	Concrete, Cast Iron, Steel	50
Upper Merion	Concrete, Cast Iron, Steel	60,81
Bristol Treatment Plant	Concrete	62,87
Shenango Valley Clarifier	Concrete, Steel	50
Bear Gap	Concrete, Cast Iron, Steel	50

Further discussion of several of the estimates set forth above follows. The life span estimates for several groups were based primarily on the attained age. The age of these groups is approximately equal to or greater than the estimate typically made for the property group. The property groups for which the life span was based primarily on attained age are related to some assets at Neshaminy, Pickering and Crum Creek.

The life span estimates for several groups resulted from the use of the same probable retirement year as another life span group. That is, concurrent retirement of the facilities is expected. The life span of the Bryn Mawr - Garage and Office in Account 304.63,

Miscellaneous Structures and Improvements, was based on the probable retirement year of the Bryn Mawr Complex in Account 304.61, Office Buildings, to which it is attached.

For reservoirs and intakes, the expectation is that there will be very minor retirements prior to the final retirement of the group. The interim survivor curves are 120-R2 Iowa curve for Account 305, Collecting and Impounding Reservoirs, as presented on page VI-42; and an 80-R3 Iowa type survivor curve for Account 306, Lake, River and Other Intakes, as presented on page VI-55. For the other life span groups, the expectation is that there will be more significant retirements prior to the final retirement of the structures. Interim survivor curves were estimated for these structures based on judgment which incorporated statistical analyses of interim retirements and the nature of the structures. The interim survivor curves are a 85-S0.5 Iowa type survivor curve for Account 304.2, Power and Pumping Structures, as presented on page VI-2; a 95-S0.5 Iowa type survivor curve for Account 304.3, Purification Buildings, as presented on page VI-9; a 55-R3 Iowa type survivor curve for Account 304.61, Office Buildings, as presented on page VI-19; an 60-R3 Iowa type survivor curve for Account 304.62, Stores, Shop and Garage Buildings, as presented on page VI-26; a 45-S1.5 Iowa type survivor curve for Account 304.63, Miscellaneous Structures and Improvements, as presented on page VI-33; and a 80-S0 Iowa type survivor curve for Account 320.1 Purification Systems - Structures, as presented on page VI-76.

The average survivor curves estimated for depreciable groups with numerous similar items were based on statistical analyses, Company policies, and previous estimates made for this and other companies. For 18 of the 35 mass plant accounts and subaccounts for which survivor curves were estimated, the statistical analysis resulted in good indications of the survivor patterns experienced. Generally, the statistical analyses were the primary bases for the estimates for the following accounts:

	Property Group	Survivor Curve
307	Wells and Springs	50-R2.5
311	Electric Pumping Equipment	36-S2.5
320.2	Purification System - Equipment	52-R2.5
330	Distribution Reservoirs and Standpipes	70-S1
331	Mains and Accessories	
	Cast Iron Mains, 4-Inch and Under	50-L1.5
	Cast Iron Mains, 6-, 8- and 10-Inch	80-S2.5
	Cast Iron Mains, 12-Inch and Over	95-S3
	Steel	75-R3
	Valves	90-R3
	Special Construction	58-R4
	Wrought Iron Mains	60-R1.5
	Copper	50-S0.5
	Asbestos-Cement	50-S5
334	Meters - Remote	22-R2.5
335	Fire Hydrants	60-R4
341.1	Transportation Equipment - Vehicles	9-L2.5
344.1	Laboratory Equipment - Conventional	38-R3
344.2	Laboratory Equipment - Electronic	25-R2.5

The average survivor curves for 5 of the property groups in Account 331, Mains and Accessories, and for Account 333, Services, were based on judgment incorporating the statistical analyses, the size and nature of the property, and previous studies for this and other companies. The average survivor curves for these property groups are as follows:

Mains and Accessories:	
Lock Joint	75-R5
Cement Wrought Iron	90-R3
Plastic	45-R2.5
Main Cleaning and Lining	50-L4
Services	70-R4

The results of the statistical analyses for these groups were inconclusive, because the average service lives are quite long and the average ages of surviving property are

relatively young. Generally, the survivor curve estimates are typical of those used in the water industry.

The survivor curve for remote meters which were installed in 1990 and subsequent years is a 22-R2.5. The assets in Account 334, Meters, were reclassified as a result of management plans to install radio frequency devices which will determine remaining life characteristics. All remote meters, which were installed subsequent to 1990, can be retrofit with ERT devices. The new ERT devices will have a survivor curve of 18-S2.

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

The amortization periods selected for general plant Accounts 340, 341, 342, 343, 346, 347 and 348 are discussed in the section, "Calculation of Annual and Accrued Amortization."

PART IV. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

PART IV. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

BOOK RESERVE

The book reserve of the Company as of December 31, 2021, is the result of a bringforward of the book reserve as of March 31, 1985, as adjusted in accordance with the Order of the Pennsylvania Public Utility Commission in Docket No. R-850174. The book reserve activity subsequent to March 31, 1985, consists of accruals, retirements, cost of removal, gross salvage and other debits and credits recorded to the book reserve through December 31, 2021. The book reserves related to the utility plant of Consumers Pennsylvania Water Company also result from bringforward of book reserves adjusted in accordance with orders of the Commission, as follows:

Division	Date	Docket No.
Roaring Creek	September 30, 1986	R-870587
Shenango Valley	December 31, 1986	R-870647
Susquehanna	June 30, 1998	R-881134

CALCULATION OF DEPRECIATION

The annual depreciation accruals as of March 31, 2022, are based on the straight line remaining life method and the equal life group procedure. For the purpose of calculating the remaining life accruals as of March 31, 2022, the book reserve is allocated among vintages in proportion to the calculated accrued depreciation as of March 31, 2022.

Group Depreciation Procedures

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

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

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

Remaining Life Annual Accruals

For the purpose of calculating remaining life accrual rates as of March 31, 2022, the estimated book depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation based on the

equal life group procedure follow. The detailed calculations are set forth in the Results of The Study section of the report.

Equal Life Group Procedure

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

$$\text{Composite Remaining Life} = \frac{\sum(\frac{\text{Book Cost}}{\text{Life}} \text{ x Remaining Life})}{\sum \frac{\text{Book Cost}}{\text{Life}}}.$$

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

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

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

or

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

The annual accrual rate for each account is equal to the sum of the remaining life annual accruals for all vintages divided by the account's total original cost. The account's

"composite remaining life" is calculated by dividing the sum of the future book accruals for all vintages by the sum of the remaining life annual accruals for all vintages.

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

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

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

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

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization, as defined in the Uniform System of Accounts, is the gradual extinguishment of an amount in an account by prorating such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. Normally, the proration of the amount is in equal amounts to each year of the amortization period.

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

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

Account		Amortization Period, Years
340	Office Furniture and Equipment	
	Furniture	20
	Mechanical Equipment	10
	Computer Hardware	5
	Computer Software-10 Year	10
	Computer Software-15 Year	15
341	Transportation Equipment - Other	20
342	Stores Equipment	20
343.1	Shop Equipment	25
343.2	Tools and Work Equipment - General	20
346.1	Communication Equipment	15
346.2	Communication Equipment - SCADA	10
347	Miscellaneous Equipment	25
348	Other Tangible Plant	25

For the purpose of calculating annual amortization amounts as of March 31, 2022 the estimated book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The book reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining book reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

NET SALVAGE

Experienced net salvage is incorporated in the results of the study as it was reported on the Company's books and records for the period January 1, 2017 through March 31, 2021 and estimated for the period April 1, 2021 through December 31, 2021. The calculation of the amortization is shown in Table 4 on page V-12. The amounts of gross salvage and removal cost by account for each year are set forth in the section beginning on page VIII-2.

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

PART V. RESULTS OF STUDY

PART V. RESULTS OF STUDY

QUALIFICATION OF RESULTS

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

The annual depreciation accrual rates are applicable specifically to the water in service as of March 31, 2022. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to March 31, 2022, is reasonable for a period of three to five years.

DESCRIPTION OF DETAILED TABULATIONS

Table 1 summarizes the results of the depreciation study which sets forth, by depreciable group, the estimated survivor curve, calculated annual accruals and book reserve related to original cost and the annual amortization of net salvage. Table 2 presents the bringforward to March 31, 2022 of the book reserve as of March 31, 2021. Table 3 sets forth the calculation of estimated depreciation accruals for the twelve months ended March 31, 2022. Table 4 presents the amortization of experienced and estimated

net salvage, by account, based on the five-year period, 2017-2021. The total amortization amount is incorporated in the total annual accrual in Table 1.

Supporting statistical data for the estimates of average service lives and survivor curves, the annual depreciation calculations, and gross salvage and cost of removal for the years 2017-2021 are presented in three sections.

The section beginning on page VI-2 sets forth, for each depreciable group analyzed by the retirement rate method, a chart depicting the original and estimated survivor curves followed by a tabular presentation of the original life table plotted on the chart. A cumulative summary, by year installed, for utility plant and the supporting data for the original cost depreciation calculations are presented in the section beginning on page VII-3. The tabulations of experienced and estimated net salvage, by year and account for the five-year period 2017-2021, are presented in the section beginning on page VIII-2.

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

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

Detailed tabulations setting forth the cost of removal, gross salvage and net salvage amounts, by account and year, are presented in the third section. The net salvage amounts, by account and year, are carried forward to Table 4, which presents the five-year amortization of net salvage.

AQUA PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF MARCH 31, 2022

DEPRECIABLE GROUP	SURVIVOR CURVE		ORIGINAL COST AS OF MARCH 31, 2022	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)	(2)		(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
INTANGIBLE PLANT								
301 ORGANIZATION	NONDEPR.		7,076,059.95					
302 FRANCHISES AND CONSENTS	NONDEPR.		2,944,957.32					
303 MISCELLANEOUS INTANGIBLE PLANT	NONDEPR.		2,580,186.62					
TOTAL INTANGIBLE PLANT			**12,601,203.89**					
NONDEPRECIABLE PLANT								
303.11 WATER RIGHTS	NONDEPR.		1,703,879.22					
303.12 RESERVOIR LAND	NONDEPR.		2,826,590.02					
303.13 OTHER SOURCE OF SUPPLY LAND	NONDEPR.		8,539,916.88					
303.2 POWER AND PUMPING LAND	NONDEPR.		1,553,906.51					
303.3 PURIFICATION LAND	NONDEPR.		1,408,637.63					
303.4 TRANSMISSION AND DISTRIBUTION - LAND AND LAND RIGHTS	NONDEPR.		1,344,159.76					
303.5 DISTRIBUTION RESERVOIRS AND STANDPIPES LAND	NONDEPR.		1,323,147.51					
303.61 OFFICE LAND	NONDEPR.		3,128,180.15					
303.62 STORES, SHOP AND GARAGE LAND	NONDEPR.		1,002,954.67					
303.63 MISCELLANEOUS LAND	NONDEPR.		1,066,770.08					
TOTAL NONDEPRECIABLE PLANT			**23,898,142.43**					
DEPRECIABLE PLANT								
304.2 POWER AND PUMPING STRUCTURES								
MAJOR TREATMENT PLANTS	85-S0.5	*	22,923,622.02	5,931,335	16,992,287	534,994	2.33	31.8
OTHER STRUCTURES	50-R3		51,139,885.44	12,670,704	38,469,181	1,090,831	2.13	35.3
TOTAL ACCOUNT 304.2			74,063,507.46	18,602,039	55,461,468	1,625,825		
304.3 PURIFICATION BUILDINGS								
MAJOR TREATMENT PLANTS	95-S0.5	*	185,304,651.50	56,122,700	129,181,951	4,242,720	2.29	30.4
OTHER STRUCTURES	50-S0		63,784,022.56	10,283,396	53,500,627	1,780,640	2.79	30.0
TOTAL ACCOUNT 304.3			249,088,674.06	66,406,096	182,682,578	6,023,360		
304.61 OFFICE BUILDINGS								
OFFICES	55-R3	*	84,078,083.78	22,885,651	61,192,432	2,402,224	2.86	25.5
OTHER STRUCTURES	50-R3		4,201,328.99	454,058	3,747,271	93,900	2.24	39.9
TOTAL ACCOUNT 304.61			88,279,412.77	23,339,709	64,939,703	2,496,124		
304.62 STORES, SHOP AND GARAGE BUILDINGS	60-R3	*	8,260,630.86	5,097,898	3,162,734	162,215	1.96	19.5
304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	45-S1.5	*	34,296,587.99	14,252,255	20,044,332	1,085,934	3.17	18.5
305 COLLECTING AND IMPOUNDING RESERVOIRS	120-R2	*	37,878,084.00	12,398,172	25,479,914	710,526	1.88	35.9
306 LAKE, RIVER AND OTHER INTAKES	80-R3	*	22,725,697.98	8,250,898	14,474,801	751,592	3.31	19.3
307 WELLS AND SPRINGS	50-R2.5		66,777,956.04	18,717,715	48,060,241	1,494,995	2.24	32.1
310.4 OTHER POWER PRODUCTION EQUIPMENT	40-R1.5	*	36,886,286.20	11,496,004	25,390,282	1,790,645	4.85	14.2
311 ELECTRIC PUMPING EQUIPMENT	36-S2.5		103,508,227.53	42,912,884	60,595,344	2,972,692	2.87	20.4

AQUA PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF MARCH 31, 2022

	DEPRECIABLE GROUP	SURVIVOR CURVE		ORIGINAL COST AS OF MARCH 31, 2022	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)		(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
320	PURIFICATION SYSTEM								
	STRUCTURES	80-S0	*	112,308,147.99	42,196,572	70,111,577	3,427,545	3.05	20.5
	WELLS AND BOOSTERS	50-R3		33,729,419.72	3,370,117	30,359,303	771,709	2.29	39.3
	SUBTOTAL			146,037,567.71	45,566,689	100,470,880	4,199,254		
	EQUIPMENT	52-R2.5		138,942,720.15	36,022,067	102,920,653	2,975,647	2.14	34.6
	COMPUTERS	10-SQ		6,747,001.72	6,747,002	0	0	-	-
	PAINTING	10-SQ		278,070.16	231,604	46,466	7,435	2.67	6.2
	FILTER MEDIA	10-S3		3,115,447.18	3,115,447	0	0	-	-
	TOTAL ACCOUNT 320			295,120,806.92	91,682,809	203,437,999	7,182,336		
330	DISTRIBUTION RESERVOIRS AND STANDPIPES								
	TANKS	70-S1		90,606,112.49	24,493,777	66,112,335	1,513,616	1.67	43.7
	TANK PAINTING	10-SQ		72,302,436.04	46,654,130	25,648,306	5,190,762	7.18	4.9
	TOTAL ACCOUNT 330			162,908,548.53	71,147,907	91,760,641	6,704,378		
331	MAINS AND ACCESSORIES								
	CAST IRON - 4 INCH AND UNDER	50-L1.5		38,002,886.69	7,787,486	30,215,401	1,031,194	2.71	29.3
	CAST IRON - 6, 8 AND 10 INCH	80-S2.5		2,073,472,361.09	229,774,799	1,843,697,562	29,859,692	1.44	61.7
	CAST IRON - 12 INCH AND OVER	95-S3		610,060,393.66	76,543,399	533,516,995	7,291,055	1.20	73.2
	STEEL	75-R3		5,173,079.25	1,959,527	3,213,552	95,330	1.84	33.7
	LOCK JOINT	75-R5		4,984,107.60	2,894,635	2,089,473	129,087	2.59	16.2
	VALVES	90-R3		81,793,372.39	9,794,894	71,998,478	1,081,999	1.32	66.5
	SPECIAL CONSTRUCTION	58-R4		27,679,973.03	7,772,214	19,907,759	580,010	2.10	34.3
	CEMENT WROUGHT IRON	90-R3		104,675.36	29,165	75,510	1,902	1.82	39.7
	COPPER	50-S0.5		595,492.79	165,001	430,492	16,184	2.72	26.6
	ASBESTOS CEMENT	50-S5		5,507,585.59	2,707,973	2,799,613	208,060	3.78	13.5
	PLASTIC	45-R2.5		37,166,318.32	7,595,680	29,570,638	1,062,335	2.86	27.8
	MAIN CLEANING AND LINING	50-L4		136,223,235.08	32,503,014	103,720,221	3,241,582	2.38	32.0
	TOTAL ACCOUNT 331			3,020,763,480.85	379,527,787	2,641,235,694	44,598,430		
333	SERVICES	70-R4		522,160,717.85	110,990,192	411,170,526	7,764,029	1.49	53.0
334	METERS								
	REMOTE	22-R2.5		134,494,986.24	83,017,750	51,477,236	3,797,038	2.82	13.6
	ERTS	18-S2		57,684,623.96	39,535,853	18,148,771	1,672,943	2.90	10.8
	TOTAL ACCOUNT 334			192,179,610.20	122,553,603	69,626,007	5,469,981		
335	FIRE HYDRANTS	60-R4		106,358,162.42	23,271,452	83,086,710	1,901,416	1.79	43.7
336	BACKFLOW PREVENTION DEVICES	35-R2.5		308,837.57	65,443	243,395	10,260	3.32	23.7

AQUA PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF MARCH 31, 2022

	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF MARCH 31, 2022	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
340	OFFICE FURNITURE AND EQUIPMENT							
	FURNITURE	20-SQ	7,985,456.37	3,368,808	4,616,648	423,586	**	10.9
	MECHANICAL EQUIPMENT	10-SQ	959,807.85	42,902	916,906	261,101	**	3.5
	COMPUTER HARDWARE	5-SQ	19,079,297.43	6,445,264	12,634,033	6,312,797	**	2.0
	COMPUTER SOFTWARE - 10-YEAR	10-SQ	33,075,251.24	13,790,212	19,285,039	3,542,951	**	5.4
	COMPUTER SOFTWARE - 15-YEAR	15-SQ	57,016,707.44	11,238,723	45,777,984	3,844,014	**	11.9
	TOTAL ACCOUNT 340		118,116,520.33	34,885,909	83,230,610	14,384,449		
341	TRANSPORTATION EQUIPMENT							
	VEHICLES	9-L2.5	28,688,994.56	16,528,479	12,160,516	2,360,393	8.23	5.2
	OTHER	20-SQ	2,832,561.36	729,544	2,103,017	168,102	**	12.5
	TOTAL ACCOUNT 341		31,521,555.92	17,258,023	14,263,533	2,528,495		
342	STORES EQUIPMENT	20-SQ	3,725,958.01	1,123,584	2,602,374	185,772	**	14.0
343.1	SHOP EQUIPMENT	25-SQ	1,557,978.53	860,519	697,460	59,142	**	11.8
343.2	TOOLS AND WORK EQUIPMENT - GENERAL EQUIPMENT	20-SQ	19,373,244.71	8,676,595	10,696,650	935,881	**	11.4
344	LABORATORY EQUIPMENT							
	CONVENTIONAL	38-R3	1,678,702.73	855,601	823,102	35,424	2.11	23.2
	ELECTRONIC	25-R2.5	5,204,590.99	2,644,396	2,560,195	169,462	3.26	15.1
	TOTAL ACCOUNT 344		6,883,293.72	3,499,997	3,383,297	204,886		
346	COMMUNICATION EQUIPMENT							
	EQUIPMENT	15-SQ	8,291,193.25	2,105,303	6,185,890	528,784	**	11.7
	SCADA	10-SQ	25,781,783.84	10,708,711	15,073,073	3,178,245	**	4.7
	TOTAL ACCOUNT 346		34,072,977.09	12,814,014	21,258,963	3,707,029		
347	MISCELLANEOUS EQUIPMENT	25-SQ	2,417,449.96	1,519,456	897,994	99,325	**	9.0
348	OTHER TANGIBLE PLANT	25-SQ	39,497.10	16,155	23,342	1,638	**	14.3
TOTAL DEPRECIABLE PLANT			**5,239,273,704.60**	**1,101,367,115**	**4,137,906,592**	**114,851,355**		
TOTAL WATER PLANT IN SERVICE			**5,275,773,050.92**	**1,101,367,115**	**4,137,906,592**	**114,851,355**		

AQUA PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF MARCH 31, 2022

DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF MARCH 31, 2022	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION							
NONDEPRECIABLE PLANT							
302 FRANCHISES AND CONSENTS	NONDEPR.	61,668.00					
303.2 POWER AND PUMPING LAND	NONDEPR.	10,616.04					
303.4 TRANSMISSION AND DISTRIBUTION - LAND AND LAND RIGHTS	NONDEPR.	4,505.75					
303.5 DISTRIBUTION RESERVOIRS AND STANDPIPES LAND	NONDEPR.	8,199.00					
TOTAL NONDEPRECIABLE PLANT		**84,988.79**					
DEPRECIABLE PLANT							
304.2 POWER AND PUMPING STRUCTURES	50-R3	409,302.95	312,565	96,738	4,775	1.17	20.3
304.3 PURIFICATION BUILDINGS	50-S0	79,623.76	27,742	51,882	1,995	2.51	26.0
304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	45-S1.5	198,855.22	25,847	173,008	5,287	2.66	32.7
307 WELLS AND SPRINGS	50-R2.5	2,745,810.67	929,160	1,816,651	56,740	2.07	32.0
310.4 OTHER POWER PRODUCTION EQUIPMENT	40-R1.5	1,500,000.00	699,019	800,981	31,760	2.12	25.2
311 ELECTRIC PUMPING EQUIPMENT	36-S2.5	1,822,526.01	1,032,117	790,409	51,232	2.81	15.4
320 PURIFICATION SYSTEM - EQUIPMENT	52-R2.5	46,608.81	41,696	4,913	252	0.54	19.5
330 DISTRIBUTION RESERVOIRS AND STANDPIPES - TANKS	70-S1	2,921,180.43	1,326,155	1,595,025	38,645	1.32	41.3
331 MAINS AND ACCESSORIES							
CAST IRON - 4 INCH AND UNDER	50-L1.5	540,229.27	71,553	468,676	14,401	2.67	32.5
CAST IRON - 6, 8 AND 10 INCH	80-S2.5	155,671,692.43	35,515,120	120,156,572	2,149,627	1.38	55.9
CAST IRON - 12 INCH AND OVER	95-S3	17,743,359.27	1,986,301	15,757,058	201,529	1.14	78.2
VALVES	90-R3	5,881,961.46	402,016	5,479,945	75,361	1.28	72.7
ASBESTOS CEMENT	50-S5	3,778,030.11	3,068,479	709,551	94,137	2.49	7.5
PLASTIC	45-R2.5	7,042,065.37	1,474,527	5,567,538	181,670	2.58	30.6
TOTAL ACCOUNT 331		190,657,337.91	42,517,996	148,139,340	2,716,725		
333 SERVICES	70-R4	19,440,145.63	2,719,916	16,720,230	286,401	1.47	58.4
334 METERS	22-R2.5	75,740.42	74,838	902	111	0.15	8.1
335 FIRE HYDRANTS	60-R4	14,027,707.51	3,046,967	10,980,741	236,244	1.68	46.5
343.2 TOOLS AND WORK EQUIPMENT - GENERAL EQUIPMENT	20-SQ	84.00	84	0	0	**	-
344.2 LABORATORY EQUIPMENT - ELECTRONIC	25-R2.5	1,662.00	1,662	0	0	-	-
TOTAL DEPRECIABLE PLANT		**233,926,585.32**	**52,755,764**	**181,170,820**	**3,430,167**		
TOTAL CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION		**234,011,574.11**	**52,755,764**	**181,170,820**	**3,430,167**		
AMORTIZATION OF NET SALVAGE					**2,916,103**		
TOTAL WATER PLANT		**5,041,761,476.81**	**1,048,611,351**	**3,956,735,772**	**114,337,291**		

* LIFE SPAN PROCEDURE WAS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE.

** ACCRUALS CALCULATED FOR EACH ASSET BY THE COMPANY'S PROPERTY RECORD SYSTEM USING THE AMORTIZATION PERIOD SET FORTH IN COLUMN 2.

AQUA PENNSYLVANIA, INC.

TABLE 2. BRINGFORWARD TO MARCH 31, 2022 OF THE BOOK RESERVE AS OF MARCH 31, 2021

ACCOUNT	BOOK RESERVE AS OF MARCH 31, 2021		DEPRECIATION ACCRUALS		AMORTIZATION OF NET SALVAGE		PROJECTED RETIREMENTS		PROJECTED GROSS SALVAGE		PROJECTED COST OF REMOVAL		BOOK RESERVE AS OF MARCH 31, 2022
(1)	(2)	+	(3)	+	(4)	-	(5)	+	(6)	-	(7)	=	(9)
304.2	17,151,372		1,602,609		38,141		166,480				23,604		18,602,039
304.3	61,279,228		5,817,780		169,631		634,964				225,579		66,406,096
304.61	22,853,271		1,914,753		348		1,427,940				722		23,339,709
304.62	4,941,911		160,446				4,459						5,097,898
304.63	13,190,866		1,063,673		107,221		57,648				51,858		14,252,255
305	12,476,260		675,194		18,679		610,604				161,357		12,398,172
306	7,750,573		500,013		312								8,250,898
307	19,042,535		1,376,745		45,111		1,625,204				121,472		18,717,715
310.4	9,948,372		1,629,005				81,373						11,496,004
311	41,030,283		2,877,881		(1,867)		998,863				(5,450)		42,912,884
320	89,296,420		6,065,097		119,613		3,488,104				310,217		91,682,809
330	65,603,383		6,900,463		36,989		1,330,435				62,493		71,147,907
331	346,135,091		43,333,594		1,396,752		9,838,430				1,499,221		379,527,787
333	103,774,350		7,576,573		602,441		371,845				591,327		110,990,192
334.02	82,015,751		3,457,528		(27,630)		2,460,070		75,128		42,956		83,017,750
334.03	39,268,235		1,458,168		28,234		768,526				450,258		39,535,853
335	21,653,307		1,867,993		104,268		267,880				86,236		23,271,452
336	55,091		10,432				80						65,443
340.1	3,115,968		390,473				137,633						3,368,808
340.2	(51,469)		95,481				1,110						42,902
340.3	8,263,849		4,376,106				6,194,690						6,445,264
340.4	14,743,666		3,000,813				3,954,267						13,790,212
340.41	8,418,005		2,820,718										11,238,723
341.1	15,318,040		2,026,327		(55,793)		781,398		21,304				16,528,479
341.2	678,063		133,433				81,952						729,544
342	946,433		177,151										1,123,584
343.1	798,493		60,557		(1,873)		22,033		25,374				860,519
343.2	7,916,339		949,716				189,460						8,676,595
344	3,379,033		200,600				79,635						3,499,997
346.01	2,291,476		540,461				726,634						2,105,303
346.02	8,779,151		2,532,138		13,360		590,374				25,565		10,708,711
347	1,427,521		96,800				4,864						1,519,456
348	14,575		1,580										16,155
SUBTOTAL	**1,033,505,442**		**105,690,300**		**2,593,937**		**36,896,955**		**121,806**		**3,647,414**		**1,101,367,115**

AQUA PENNSYLVANIA, INC.

TABLE 2. BRINGFORWARD TO MARCH 31, 2022 OF THE BOOK RESERVE AS OF MARCH 31, 2021

ACCOUNT	BOOK RESERVE AS OF MARCH 31, 2021		DEPRECIATION ACCRUALS		AMORTIZATION OF NET SALVAGE		PROJECTED RETIREMENTS		PROJECTED GROSS SALVAGE		PROJECTED COST OF REMOVAL		BOOK RESERVE AS OF MARCH 31, 2022
(1)	(2)	+	(3)	+	(4)	-	(5)	+	(6)	-	(7)	=	(9)
LESS: ADVANCES AND CONTRIBUTIONS													
304.2	(307,653)		(4,912)										(312,565)
304.3	(25,688)		(2,054)										(27,742)
304.63	(20,832)		(5,016)										(25,847)
307	(871,498)		(57,662)										(929,160)
310.2	(666,319)		(32,700)										(699,019)
311	(979,629)		(52,489)										(1,032,117)
320	(41,435)		(261)										(41,696)
330	(1,287,011)		(39,144)										(1,326,155)
331	(39,792,448)		(2,725,548)										(42,517,996)
333	(2,434,973)		(284,943)										(2,719,916)
334.01	(74,497)		(341)										(74,838)
335	(2,810,097)		(236,870)										(3,046,967)
343.2	(84)												(84)
344.2	(1,662)												(1,662)
SUBTOTAL	**(49,313,825)**		**(3,441,939)**		**0**		**0**		**0**		**0**		**(52,755,764)**
TOTAL	**984,191,617**		**102,248,361**		**2,593,937**		**36,896,955**		**121,806**		**3,647,414**		**1,048,611,351**

AQUA PENNSYLVANIA, INC.

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED MARCH 31, 2022

	DEPRECIABLE GROUP	ORIGINAL COST AS OF MARCH 31, 2021	ORIGINAL COST AS OF MARCH 31, 2022	ANNUAL ACCRUAL RATE	ANNUAL ACCRUAL AMOUNT
	(1)	(2)	(3)	(4)	(5)
UTILITY PLANT IN SERVICE					
304.2	POWER AND PUMPING STRUCTURES	71,628,238.75	74,063,507.46	2.20	1,602,609
304.3	PURIFICATION BUILDINGS	239,800,427.96	249,088,674.06	2.38	5,817,780
304.61	OFFICE BUILDINGS	67,391,524.17	88,279,412.77	2.46	1,914,753
304.62	STORES, SHOP AND GARAGE BUILDINGS	8,195,399.60	8,260,630.86	1.95	160,446
304.63	MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	33,453,313.31	34,296,587.99	3.14	1,063,673
305	COLLECTING AND IMPOUNDING RESERVOIRS	36,729,002.26	37,878,084.00	1.81	675,194
306	LAKE, RIVER AND OTHER INTAKES	18,597,676.64	22,725,697.98	2.42	500,013
307	WELLS AND SPRINGS	60,698,455.73	66,777,956.04	2.16	1,376,745
310.4	OTHER POWER PRODUCTION EQUIPMENT	33,481,117.78	36,886,286.20	4.63	1,629,005
311	ELECTRIC PUMPING EQUIPMENT	96,344,615.50	103,508,227.53	2.88	2,877,881
320	PURIFICATION SYSTEM	261,310,133.51	295,120,806.92	2.18	6,065,097
330	DISTRIBUTION RESERVOIRS AND STANDPIPES	149,329,607.04	162,908,548.53	4.42	6,900,463
331	MAINS AND ACCESSORIES	2,835,127,544.19	3,020,763,480.85	1.48	43,333,594
333	SERVICES	494,828,889.36	522,160,717.85	1.49	7,576,573
334	METERS				
	REMOTE	128,434,879.49	134,494,986.24	2.63	3,457,528
	ERTS	55,791,446.08	57,684,623.96	2.57	1,458,168
	TOTAL ACCOUNT 334	184,226,325.57	192,179,610.20		4,915,695
335	FIRE HYDRANTS	102,356,173.27	106,358,162.42	1.79	1,867,993
336	BACKFLOW PREVENTION DEVICES	308,417.51	308,837.57	3.38	10,432
340	OFFICE FURNITURE AND EQUIPMENT				
	FURNITURE	7,633,450.01	7,985,456.37	5.00 *	390,473
	MECHANICAL EQUIPMENT	949,817.85	959,807.85	10.00 *	95,481
	COMPUTER HARDWARE	24,681,758.72	19,079,297.43	20.00 *	4,376,106
	COMPUTER SOFTWARE - 10 YEAR	26,941,014.64	33,075,251.24	10.00 *	3,000,813
	COMPUTER SOFTWARE - 15 YEAR	27,562,541.74	57,016,707.44	6.67 *	2,820,718
	TOTAL ACCOUNT 340	87,768,582.96	118,116,520.33		10,683,591
341	TRANSPORTATION EQUIPMENT				
	VEHICLES	25,563,401.09	28,688,994.56	7.47	2,026,327
	OTHER	2,504,755.33	2,832,561.36	5.00 *	133,433
	TOTAL ACCOUNT 341	28,068,156.42	31,521,555.92		2,159,760
342	STORES EQUIPMENT	3,360,088.57	3,725,958.01	5.00 *	177,151
343.1	SHOP EQUIPMENT	1,469,848.42	1,557,978.53	4.00 *	60,557
343.2	TOOLS AND WORK EQUIPMENT - GENERAL EQUIPMENT	18,615,404.12	19,373,244.71	5.00 *	949,716
344	LABORATORY EQUIPMENT				
	CONVENTIONAL	1,376,402.69	1,678,702.73	1.77	27,038
	ELECTRONIC	5,188,350.99	5,204,590.99	3.34	173,562
	TOTAL ACCOUNT 344	6,564,753.68	6,883,293.72		200,600
346	COMMUNICATION EQUIPMENT				
	COMMUNICATION EQUIPMENT	7,914,534.80	8,291,193.25	6.67 *	540,461
	SCADA	24,860,977.42	25,781,783.84	10.00 *	2,532,138
	TOTAL ACCOUNT 346	32,775,512.22	34,072,977.09		3,072,599
347	MISCELLANEOUS EQUIPMENT	2,422,532.83	2,417,449.96	4.00 *	96,800
348	OTHER TANGIBLE PLANT	39,497.10	39,497.10	4.00 *	1,580
TOTAL UTILITY PLANT IN SERVICE		**4,874,891,238.47**	**5,239,273,704.60**		**105,690,300**
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION					
304.2	POWER AND PUMPING STRUCTURES	409,302.95	409,302.95	1.20	4,912
304.3	PURIFICATION BUILDINGS	79,623.76	79,623.76	2.58	2,054
304.63	MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	175,454.91	198,855.22	2.68	5,016
307	WELLS AND SPRINGS	2,745,810.67	2,745,810.67	2.10	57,662
310.4	OTHER POWER PRODUCTION EQUIPMENT	1,500,000.00	1,500,000.00	2.18	32,700
311	ELECTRIC PUMPING EQUIPMENT	1,822,526.01	1,822,526.01	2.88	52,489
320	PURIFICATION SYSTEM - EQUIPMENT	46,608.81	46,608.81	0.56	261
330	DISTRIBUTION RESERVOIRS AND STANDPIPES - TANKS	2,921,180.43	2,921,180.43	1.34	39,144
331	MAINS AND ACCESSORIES	190,538,146.80	190,657,337.91	1.43	2,725,548
333	SERVICES	19,327,568.68	19,440,145.63	1.47	284,943
334	METERS - CONVENTIONAL	75,740.42	75,740.42	0.45	341
335	FIRE HYDRANTS	14,004,275.94	14,027,707.51	1.69	236,870
343.2	TOOLS AND WORK EQUIPMENT - GENERAL EQUIPMENT	84.00	84.00	**	0
344.2	LABORATORY EQUIPMENT - ELECTRONIC	1,662.00	1,662.00	**	0
TOTAL CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION		**233,647,985.38**	**233,926,585.32**		**3,441,939**
TOTAL WATER PLANT IN SERVICE		**4,641,243,253.09**	**5,005,347,119.28**		**102,248,361**

* ACCRUAL RATE BASED ON AMORTIZATION PERIOD

** NO ACCRUAL CALCULATED FOR TEST YEAR, SINCE ACCOUNT IS FULLY ACCRUED

AQUA PENNSYLVANIA, INC.

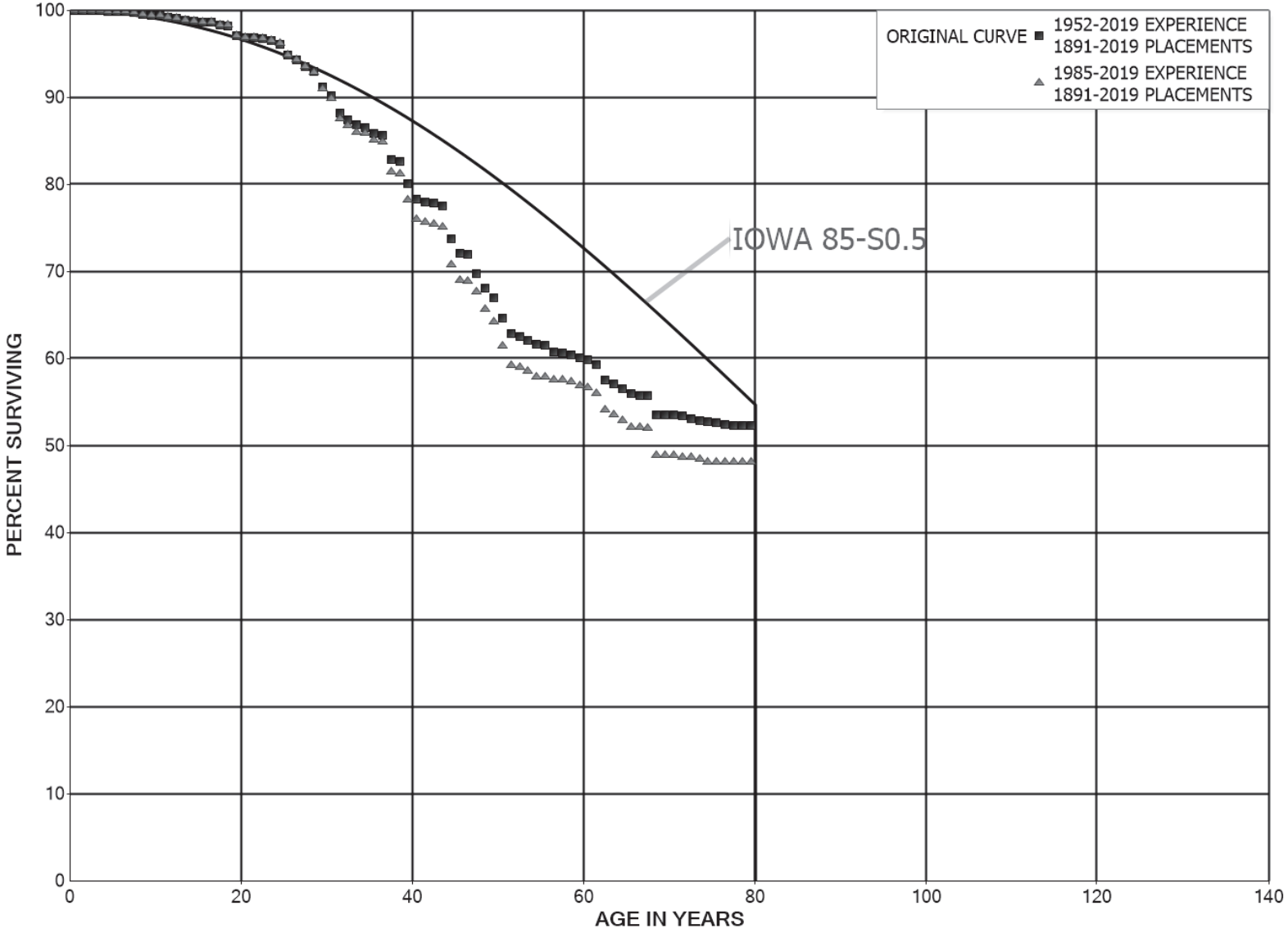
TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

	2017		2018		2019		2020		2021			
ACCOUNT	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	NET SALVAGE	SALVAGE ACCRUAL
(1)	(2) -	(3) +	(4) -	(5) +	(6) -	(7) +	(8) -	(9) +	(10) -	(11) =	(12)*	(13)=(12)/5
304.20		18,418.09				82,033.69		81,066.67		17,702.79	(199,221.24)	(39,844)
304.30		217,304.33		565,610.66		11,838.83		11,107.43		169,184.57	(975,045.82)	(195,009)
304.61				1,606.80						541.61	(2,148.41)	(430)
304.63		171,955.57		20,374.95		11,587.95		322,461.19		38,893.24	(565,272.90)	(113,055)
305.00										121,018.09	(121,018.09)	(24,204)
306.00				1,561.09							(1,561.09)	(312)
307.00		3,347.50		132,192.23		57,776.67		9,461.14		91,103.93	(293,881.47)	(58,776)
311.00						275.26		137.52		(4,087.74)	3,674.96	735
320.00		403,549.49		10,522.73		21,071.83				232,662.97	(667,807.02)	(133,561)
330.00		1,192.77		91,364.10		28,685.50		48,187.28		46,869.90	(216,299.55)	(43,260)
331.00		519,530.32		1,590,281.78		2,429,051.47		1,817,260.37		1,740,196.05	(8,096,319.99)	(1,619,264)
333.00		698,670.72		517,258.69		509,881.24		474,188.80		693,864.32	(2,893,863.77)	(578,773)
334.02	4,937.83	8,330.93	186,170.69	171,508.33	18,777.21		56,556.90		67,578.53	38,639.33	115,542.57	23,109
334.03								56,274.74		339,567.81	(395,842.55)	(79,169)
335.00		134,118.37		98,136.90		101,243.77		66,170.21		100,556.26	(500,225.51)	(100,045)
341.10	173,653.16		46,569.90		35,850.00		16,500.00		25,553.40		298,126.46	59,625
343.10					4,555.10		50.00		19,030.74		23,635.84	4,727
346.00				57,989.00		81.58				34,913	(92,983.53)	(18,597)
TOTAL	**178,590.99**	**2,176,418.09**	**232,740.59**	**3,258,407.26**	**59,182.31**	**3,253,527.79**	**73,106.90**	**2,886,315.35**	**112,162.67**	**3,661,626.08**	**(14,580,511.11)**	**(2,916,103)**

* COLUMN (12) EQUALS THE SUMMATION OF COLUMNS (2) THROUGH (11).

PART VI. SERVICE LIFE STATISTICS

AQUA PENNSYLVANIA, INC.
ACCOUNT 304.2 POWER AND PUMPING STRUCTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1891-2019 EXPERIENCE BAND 1952-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	55,136,946		0.0000	1.0000	100.00
0.5	52,369,460	278	0.0000	1.0000	100.00
1.5	46,866,702	3,472	0.0001	0.9999	100.00
2.5	44,724,199	22,344	0.0005	0.9995	99.99
3.5	41,703,225	25,393	0.0006	0.9994	99.94
4.5	38,531,078	28,358	0.0007	0.9993	99.88
5.5	37,401,441	7,375	0.0002	0.9998	99.81
6.5	35,971,754	17,666	0.0005	0.9995	99.79
7.5	33,590,652	91,523	0.0027	0.9973	99.74
8.5	28,318,500	10,742	0.0004	0.9996	99.47
9.5	26,543,324	19,895	0.0007	0.9993	99.43
10.5	25,994,659	36,381	0.0014	0.9986	99.36
11.5	24,418,111	24,951	0.0010	0.9990	99.22
12.5	23,871,571	57,268	0.0024	0.9976	99.11
13.5	22,757,057	30,328	0.0013	0.9987	98.88
14.5	21,968,383	32,215	0.0015	0.9985	98.75
15.5	21,747,582	7,438	0.0003	0.9997	98.60
16.5	21,357,290	57,733	0.0027	0.9973	98.57
17.5	17,485,018	13,543	0.0008	0.9992	98.30
18.5	16,803,901	198,587	0.0118	0.9882	98.22
19.5	16,031,628	29,746	0.0019	0.9981	97.06
20.5	15,772,884	6,264	0.0004	0.9996	96.88
21.5	15,551,288	17,286	0.0011	0.9989	96.84
22.5	15,763,108	42,993	0.0027	0.9973	96.74
23.5	15,570,787	69,436	0.0045	0.9955	96.47
24.5	14,821,414	186,930	0.0126	0.9874	96.04
25.5	14,380,358	88,090	0.0061	0.9939	94.83
26.5	13,623,035	100,866	0.0074	0.9926	94.25
27.5	13,020,969	88,596	0.0068	0.9932	93.55
28.5	6,351,211	115,577	0.0182	0.9818	92.92
29.5	5,985,646	67,565	0.0113	0.9887	91.23
30.5	5,759,688	129,446	0.0225	0.9775	90.20
31.5	5,187,484	44,304	0.0085	0.9915	88.17
32.5	4,878,166	34,484	0.0071	0.9929	87.42
33.5	4,364,158	12,687	0.0029	0.9971	86.80
34.5	4,101,856	33,415	0.0081	0.9919	86.55
35.5	3,541,899	7,604	0.0021	0.9979	85.84
36.5	3,358,508	109,735	0.0327	0.9673	85.66
37.5	3,219,380	9,121	0.0028	0.9972	82.86
38.5	3,103,681	94,507	0.0305	0.9695	82.62

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1891-2019 EXPERIENCE BAND 1952-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,901,585	65,005	0.0224	0.9776	80.11
40.5	2,669,575	12,367	0.0046	0.9954	78.31
41.5	2,443,907	5,171	0.0021	0.9979	77.95
42.5	2,351,388	9,692	0.0041	0.9959	77.78
43.5	2,350,682	113,102	0.0481	0.9519	77.46
44.5	1,979,139	44,564	0.0225	0.9775	73.74
45.5	1,908,849	4,222	0.0022	0.9978	72.08
46.5	1,716,879	52,006	0.0303	0.9697	71.92
47.5	1,529,330	35,783	0.0234	0.9766	69.74
48.5	1,466,498	25,799	0.0176	0.9824	68.11
49.5	1,374,651	46,914	0.0341	0.9659	66.91
50.5	1,307,424	35,306	0.0270	0.9730	64.63
51.5	1,170,697	6,731	0.0057	0.9943	62.88
52.5	1,196,665	8,507	0.0071	0.9929	62.52
53.5	1,146,966	8,959	0.0078	0.9922	62.07
54.5	1,122,559	1,253	0.0011	0.9989	61.59
55.5	1,134,381	15,282	0.0135	0.9865	61.52
56.5	1,066,426	1,927	0.0018	0.9982	60.69
57.5	781,097	2,503	0.0032	0.9968	60.58
58.5	740,876	3,705	0.0050	0.9950	60.39
59.5	726,411	2,762	0.0038	0.9962	60.09
60.5	723,090	7,354	0.0102	0.9898	59.86
61.5	638,833	18,605	0.0291	0.9709	59.25
62.5	604,273	5,095	0.0084	0.9916	57.52
63.5	546,326	4,661	0.0085	0.9915	57.04
64.5	528,734	5,592	0.0106	0.9894	56.55
65.5	439,060	1,989	0.0045	0.9955	55.95
66.5	422,970	144	0.0003	0.9997	55.70
67.5	418,508	16,078	0.0384	0.9616	55.68
68.5	380,359	252	0.0007	0.9993	53.54
69.5	373,645	0	0.0000	1.0000	53.51
70.5	373,069	570	0.0015	0.9985	53.51
71.5	370,803	2,406	0.0065	0.9935	53.42
72.5	368,382	1,804	0.0049	0.9951	53.08
73.5	366,221	1,013	0.0028	0.9972	52.82
74.5	363,403	111	0.0003	0.9997	52.67
75.5	360,481	2,039	0.0057	0.9943	52.66
76.5	357,576	223	0.0006	0.9994	52.36
77.5	356,648		0.0000	1.0000	52.33
78.5	306,490		0.0000	1.0000	52.33

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1891-2019 EXPERIENCE BAND 1952-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	284,457	318	0.0011	0.9989	52.33
80.5	275,516		0.0000	1.0000	52.27
81.5	271,656	1,654	0.0061	0.9939	52.27
82.5	192,678		0.0000	1.0000	51.95
83.5	190,836		0.0000	1.0000	51.95
84.5	190,520	600	0.0031	0.9969	51.95
85.5	189,920	10,109	0.0532	0.9468	51.78
86.5	179,803		0.0000	1.0000	49.03
87.5	168,909	264	0.0016	0.9984	49.03
88.5	156,252	539	0.0034	0.9966	48.95
89.5	144,365	3,025	0.0210	0.9790	48.78
90.5	140,817		0.0000	1.0000	47.76
91.5	139,863	10	0.0001	0.9999	47.76
92.5	139,356		0.0000	1.0000	47.76
93.5	133,362		0.0000	1.0000	47.76
94.5	133,362		0.0000	1.0000	47.76
95.5	133,362		0.0000	1.0000	47.76
96.5	133,175		0.0000	1.0000	47.76
97.5	133,175		0.0000	1.0000	47.76
98.5	133,175		0.0000	1.0000	47.76
99.5	132,837		0.0000	1.0000	47.76
100.5	132,837		0.0000	1.0000	47.76
101.5	132,837		0.0000	1.0000	47.76
102.5	132,837		0.0000	1.0000	47.76
103.5	132,837	2,233	0.0168	0.9832	47.76
104.5	130,604	142	0.0011	0.9989	46.95
105.5	129,656	40	0.0003	0.9997	46.90
106.5	129,615	328	0.0025	0.9975	46.89
107.5	129,287	774	0.0060	0.9940	46.77
108.5	128,513	4,384	0.0341	0.9659	46.49
109.5	106,341	1,198	0.0113	0.9887	44.90
110.5	20,288		0.0000	1.0000	44.40
111.5	20,288		0.0000	1.0000	44.40
112.5	20,288		0.0000	1.0000	44.40
113.5					44.40

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1891-2019 EXPERIENCE BAND 1985-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	51,999,782		0.0000	1.0000	100.00
0.5	49,289,224		0.0000	1.0000	100.00
1.5	43,953,684	3,472	0.0001	0.9999	100.00
2.5	41,845,562	20,814	0.0005	0.9995	99.99
3.5	38,919,047	25,393	0.0007	0.9993	99.94
4.5	35,727,511	25,067	0.0007	0.9993	99.88
5.5	34,674,065	5,684	0.0002	0.9998	99.81
6.5	33,408,335	17,409	0.0005	0.9995	99.79
7.5	31,111,574	88,530	0.0028	0.9972	99.74
8.5	25,694,768	8,749	0.0003	0.9997	99.45
9.5	24,219,701	16,412	0.0007	0.9993	99.42
10.5	24,261,312	35,370	0.0015	0.9985	99.35
11.5	22,865,429	23,205	0.0010	0.9990	99.21
12.5	22,377,330	50,772	0.0023	0.9977	99.11
13.5	21,249,594	28,177	0.0013	0.9987	98.88
14.5	20,546,704	29,577	0.0014	0.9986	98.75
15.5	20,356,548	7,300	0.0004	0.9996	98.61
16.5	20,017,139	56,474	0.0028	0.9972	98.57
17.5	16,245,433	9,321	0.0006	0.9994	98.30
18.5	15,577,847	194,503	0.0125	0.9875	98.24
19.5	14,924,326	28,565	0.0019	0.9981	97.01
20.5	14,605,285	136	0.0000	1.0000	96.83
21.5	14,421,820	11,503	0.0008	0.9992	96.83
22.5	14,668,344	37,644	0.0026	0.9974	96.75
23.5	14,516,649	50,667	0.0035	0.9965	96.50
24.5	13,671,016	185,151	0.0135	0.9865	96.16
25.5	13,246,208	83,780	0.0063	0.9937	94.86
26.5	12,627,140	100,285	0.0079	0.9921	94.26
27.5	12,041,070	80,895	0.0067	0.9933	93.51
28.5	5,461,169	111,361	0.0204	0.9796	92.89
29.5	5,123,881	64,506	0.0126	0.9874	90.99
30.5	5,016,826	129,036	0.0257	0.9743	89.85
31.5	4,471,890	43,359	0.0097	0.9903	87.53
32.5	4,167,566	33,494	0.0080	0.9920	86.69
33.5	3,692,609	6,929	0.0019	0.9981	85.99
34.5	3,452,188	32,689	0.0095	0.9905	85.83
35.5	2,897,033	7,443	0.0026	0.9974	85.02
36.5	2,756,257	109,735	0.0398	0.9602	84.80
37.5	2,617,832	8,846	0.0034	0.9966	81.42
38.5	2,503,730	92,145	0.0368	0.9632	81.15

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1891-2019 EXPERIENCE BAND 1985-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,306,616	64,366	0.0279	0.9721	78.16
40.5	2,093,839	11,337	0.0054	0.9946	75.98
41.5	2,131,590	4,941	0.0023	0.9977	75.57
42.5	1,977,118	9,692	0.0049	0.9951	75.39
43.5	1,977,444	112,701	0.0570	0.9430	75.02
44.5	1,609,327	40,172	0.0250	0.9750	70.75
45.5	1,542,734	4,222	0.0027	0.9973	68.98
46.5	1,354,441	22,221	0.0164	0.9836	68.79
47.5	1,198,645	35,329	0.0295	0.9705	67.66
48.5	1,136,297	25,537	0.0225	0.9775	65.67
49.5	1,044,801	46,400	0.0444	0.9556	64.19
50.5	980,001	34,936	0.0356	0.9644	61.34
51.5	844,431	3,091	0.0037	0.9963	59.16
52.5	838,145	6,530	0.0078	0.9922	58.94
53.5	854,067	8,959	0.0105	0.9895	58.48
54.5	848,642	995	0.0012	0.9988	57.87
55.5	839,123	4,198	0.0050	0.9950	57.80
56.5	782,952	719	0.0009	0.9991	57.51
57.5	591,434	2,251	0.0038	0.9962	57.46
58.5	559,362	3,705	0.0066	0.9934	57.24
59.5	545,125	2,762	0.0051	0.9949	56.86
60.5	540,529	5,683	0.0105	0.9895	56.57
61.5	457,943	15,925	0.0348	0.9652	55.98
62.5	426,064	4,116	0.0097	0.9903	54.03
63.5	369,096	4,661	0.0126	0.9874	53.51
64.5	371,411	5,592	0.0151	0.9849	52.83
65.5	281,737		0.0000	1.0000	52.04
66.5	268,590	144	0.0005	0.9995	52.04
67.5	264,128	16,078	0.0609	0.9391	52.01
68.5	225,979	252	0.0011	0.9989	48.84
69.5	219,265	0	0.0000	1.0000	48.79
70.5	219,574	570	0.0026	0.9974	48.79
71.5	217,495		0.0000	1.0000	48.66
72.5	217,480	1,410	0.0065	0.9935	48.66
73.5	215,713	1,013	0.0047	0.9953	48.35
74.5	231,070	50	0.0002	0.9998	48.12
75.5	294,165		0.0000	1.0000	48.11
76.5	293,795		0.0000	1.0000	48.11
77.5	293,091		0.0000	1.0000	48.11
78.5	244,191		0.0000	1.0000	48.11

AQUA PENNSYLVANIA, INC.

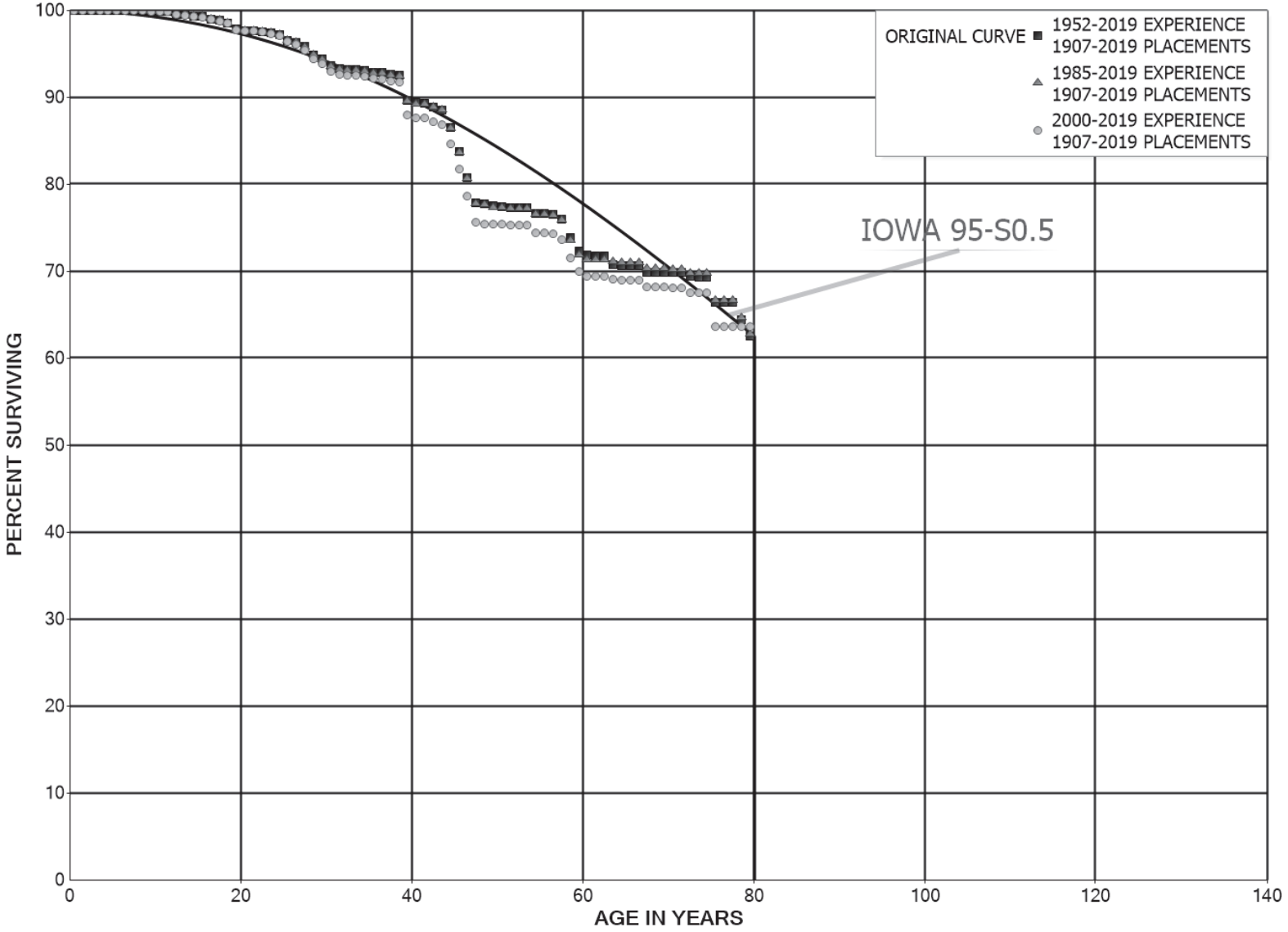
ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1891-2019 EXPERIENCE BAND 1985-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	222,159	94	0.0004	0.9996	48.11
80.5	213,441		0.0000	1.0000	48.09
81.5	209,581	1,654	0.0079	0.9921	48.09
82.5	130,603		0.0000	1.0000	47.71
83.5	129,200		0.0000	1.0000	47.71
84.5	128,884	600	0.0047	0.9953	47.71
85.5	167,350	10,109	0.0604	0.9396	47.49
86.5	157,233		0.0000	1.0000	44.62
87.5	146,339	264	0.0018	0.9982	44.62
88.5	154,069	539	0.0035	0.9965	44.54
89.5	142,182	3,025	0.0213	0.9787	44.38
90.5	138,634		0.0000	1.0000	43.44
91.5	137,680	10	0.0001	0.9999	43.44
92.5	137,172		0.0000	1.0000	43.43
93.5	133,362		0.0000	1.0000	43.43
94.5	133,362		0.0000	1.0000	43.43
95.5	133,362		0.0000	1.0000	43.43
96.5	133,175		0.0000	1.0000	43.43
97.5	133,175		0.0000	1.0000	43.43
98.5	133,175		0.0000	1.0000	43.43
99.5	132,837		0.0000	1.0000	43.43
100.5	132,837		0.0000	1.0000	43.43
101.5	132,837		0.0000	1.0000	43.43
102.5	132,837		0.0000	1.0000	43.43
103.5	132,837	2,233	0.0168	0.9832	43.43
104.5	130,604	142	0.0011	0.9989	42.70
105.5	129,656	40	0.0003	0.9997	42.66
106.5	129,615	328	0.0025	0.9975	42.64
107.5	129,287	774	0.0060	0.9940	42.54
108.5	128,513	4,384	0.0341	0.9659	42.28
109.5	106,341	1,198	0.0113	0.9887	40.84
110.5	20,288		0.0000	1.0000	40.38
111.5	20,288		0.0000	1.0000	40.38
112.5	20,288		0.0000	1.0000	40.38
113.5					40.38

AQUA PENNSYLVANIA, INC.
ACCOUNT 304.3 PURIFICATION BUILDINGS
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.

ACCOUNT 304.3 PURIFICATION BUILDINGS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1907-2019 EXPERIENCE BAND 1952-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	224,403,837		0.0000	1.0000	100.00
0.5	202,568,287	3,538	0.0000	1.0000	100.00
1.5	181,757,842	12,065	0.0001	0.9999	100.00
2.5	165,819,633	12,173	0.0001	0.9999	99.99
3.5	161,955,590	24,601	0.0002	0.9998	99.98
4.5	165,530,955	5,415	0.0000	1.0000	99.97
5.5	162,419,378	10,574	0.0001	0.9999	99.97
6.5	161,264,366	62,215	0.0004	0.9996	99.96
7.5	153,460,375	16,495	0.0001	0.9999	99.92
8.5	144,959,944	38,976	0.0003	0.9997	99.91
9.5	121,080,690	894	0.0000	1.0000	99.88
10.5	117,973,068	10,053	0.0001	0.9999	99.88
11.5	115,088,250	444,343	0.0039	0.9961	99.87
12.5	112,379,536	31,342	0.0003	0.9997	99.49
13.5	108,045,842	147,693	0.0014	0.9986	99.46
14.5	105,577,789	80,998	0.0008	0.9992	99.32
15.5	94,597,792	230,240	0.0024	0.9976	99.25
16.5	94,185,802	204,653	0.0022	0.9978	99.01
17.5	67,334,145	176,997	0.0026	0.9974	98.79
18.5	66,560,779	493,310	0.0074	0.9926	98.53
19.5	38,860,990	55,374	0.0014	0.9986	97.80
20.5	38,764,025	25,780	0.0007	0.9993	97.66
21.5	27,625,540	14,622	0.0005	0.9995	97.60
22.5	28,395,021	58,892	0.0021	0.9979	97.55
23.5	28,148,546	46,782	0.0017	0.9983	97.34
24.5	22,646,048	149,942	0.0066	0.9934	97.18
25.5	23,746,686	61,649	0.0026	0.9974	96.54
26.5	17,703,937	93,169	0.0053	0.9947	96.29
27.5	16,036,468	151,665	0.0095	0.9905	95.78
28.5	9,419,597	51,006	0.0054	0.9946	94.88
29.5	9,193,004	73,580	0.0080	0.9920	94.36
30.5	6,386,387	22,080	0.0035	0.9965	93.61
31.5	6,241,081	5,059	0.0008	0.9992	93.28
32.5	5,955,428	2,782	0.0005	0.9995	93.21
33.5	5,788,394	3,901	0.0007	0.9993	93.16
34.5	5,208,810	13,273	0.0025	0.9975	93.10
35.5	5,055,217	1,430	0.0003	0.9997	92.86
36.5	4,987,117	11,569	0.0023	0.9977	92.84
37.5	5,074,978	9,031	0.0018	0.9982	92.62
38.5	5,049,094	156,309	0.0310	0.9690	92.46

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.3 PURIFICATION BUILDINGS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1907-2019 EXPERIENCE BAND 1952-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,854,953	13,151	0.0027	0.9973	89.59
40.5	4,763,051	3,802	0.0008	0.9992	89.35
41.5	4,592,041	21,554	0.0047	0.9953	89.28
42.5	4,526,201	15,533	0.0034	0.9966	88.86
43.5	4,505,127	105,266	0.0234	0.9766	88.56
44.5	4,392,261	139,936	0.0319	0.9681	86.49
45.5	4,244,195	150,126	0.0354	0.9646	83.73
46.5	3,574,072	127,741	0.0357	0.9643	80.77
47.5	1,318,121	2,087	0.0016	0.9984	77.88
48.5	1,315,784	5,014	0.0038	0.9962	77.76
49.5	1,310,751	337	0.0003	0.9997	77.46
50.5	1,310,019	2,022	0.0015	0.9985	77.44
51.5	952,334	379	0.0004	0.9996	77.32
52.5	714,654	112	0.0002	0.9998	77.29
53.5	596,190	5,038	0.0085	0.9915	77.28
54.5	591,152		0.0000	1.0000	76.63
55.5	586,221	675	0.0012	0.9988	76.63
56.5	585,422	4,088	0.0070	0.9930	76.54
57.5	569,540	16,500	0.0290	0.9710	76.01
58.5	495,276	9,905	0.0200	0.9800	73.80
59.5	481,445	3,317	0.0069	0.9931	72.33
60.5	477,888	712	0.0015	0.9985	71.83
61.5	477,177	98	0.0002	0.9998	71.72
62.5	353,244	5,093	0.0144	0.9856	71.71
63.5	348,036	523	0.0015	0.9985	70.67
64.5	353,398		0.0000	1.0000	70.57
65.5	353,398		0.0000	1.0000	70.57
66.5	342,753	3,339	0.0097	0.9903	70.57
67.5	339,300		0.0000	1.0000	69.88
68.5	338,851		0.0000	1.0000	69.88
69.5	338,770	437	0.0013	0.9987	69.88
70.5	337,784	34	0.0001	0.9999	69.79
71.5	129,953	705	0.0054	0.9946	69.78
72.5	129,248	126	0.0010	0.9990	69.40
73.5	129,122		0.0000	1.0000	69.34
74.5	129,122	5,505	0.0426	0.9574	69.34
75.5	117,802		0.0000	1.0000	66.38
76.5	103,511		0.0000	1.0000	66.38
77.5	24,723	750	0.0303	0.9697	66.38
78.5	23,654	700	0.0296	0.9704	64.37

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.3 PURIFICATION BUILDINGS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1907-2019 EXPERIENCE BAND 1952-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	22,954		0.0000	1.0000	62.46
80.5	22,954		0.0000	1.0000	62.46
81.5	22,196		0.0000	1.0000	62.46
82.5	16,322		0.0000	1.0000	62.46
83.5	16,322		0.0000	1.0000	62.46
84.5	16,322		0.0000	1.0000	62.46
85.5	16,322		0.0000	1.0000	62.46
86.5	5,119		0.0000	1.0000	62.46
87.5	5,119		0.0000	1.0000	62.46
88.5	5,119		0.0000	1.0000	62.46
89.5	5,119	1,009	0.1971	0.8029	62.46
90.5	4,110	0	0.0000	1.0000	50.15
91.5	4,110		0.0000	1.0000	50.15
92.5	4,110	508	0.1237	0.8763	50.15
93.5	3,602		0.0000	1.0000	43.95
94.5	3,602		0.0000	1.0000	43.95
95.5	3,602		0.0000	1.0000	43.95
96.5	1,992		0.0000	1.0000	43.95
97.5	1,992		0.0000	1.0000	43.95
98.5	1,992		0.0000	1.0000	43.95
99.5	1,992		0.0000	1.0000	43.95
100.5	1,992		0.0000	1.0000	43.95
101.5	1,992		0.0000	1.0000	43.95
102.5	1,992		0.0000	1.0000	43.95
103.5	1,992	1,459	0.7325	0.2675	43.95
104.5	533	278	0.5215	0.4785	11.76
105.5	255		0.0000	1.0000	5.63
106.5	255	255	1.0000		5.63
107.5					

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.3 PURIFICATION BUILDINGS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1907-2019 EXPERIENCE BAND 1985-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	222,106,336		0.0000	1.0000	100.00
0.5	200,342,002	3,538	0.0000	1.0000	100.00
1.5	179,584,044	11,723	0.0001	0.9999	100.00
2.5	163,654,847	9,083	0.0001	0.9999	99.99
3.5	159,639,464	24,601	0.0002	0.9998	99.99
4.5	163,350,007	5,415	0.0000	1.0000	99.97
5.5	160,250,693	9,285	0.0001	0.9999	99.97
6.5	159,136,535	62,215	0.0004	0.9996	99.96
7.5	151,350,628	16,103	0.0001	0.9999	99.92
8.5	142,865,706	38,976	0.0003	0.9997	99.91
9.5	119,000,079	524	0.0000	1.0000	99.88
10.5	115,985,069	9,880	0.0001	0.9999	99.88
11.5	113,171,147	444,330	0.0039	0.9961	99.88
12.5	110,858,938	30,888	0.0003	0.9997	99.48
13.5	106,526,615	147,571	0.0014	0.9986	99.46
14.5	104,093,762	75,995	0.0007	0.9993	99.32
15.5	93,166,477	230,240	0.0025	0.9975	99.25
16.5	92,767,417	204,493	0.0022	0.9978	99.00
17.5	65,959,314	176,518	0.0027	0.9973	98.78
18.5	65,186,853	492,865	0.0076	0.9924	98.52
19.5	37,476,333	42,605	0.0011	0.9989	97.77
20.5	37,386,914	25,265	0.0007	0.9993	97.66
21.5	26,252,408	14,311	0.0005	0.9995	97.60
22.5	27,033,593	53,338	0.0020	0.9980	97.54
23.5	26,852,364	46,681	0.0017	0.9983	97.35
24.5	21,418,102	148,036	0.0069	0.9931	97.18
25.5	22,646,122	58,645	0.0026	0.9974	96.51
26.5	16,970,626	93,047	0.0055	0.9945	96.26
27.5	15,591,774	150,393	0.0096	0.9904	95.73
28.5	9,064,131	50,399	0.0056	0.9944	94.81
29.5	8,838,330	72,409	0.0082	0.9918	94.28
30.5	6,032,069	22,080	0.0037	0.9963	93.51
31.5	5,886,763	5,059	0.0009	0.9991	93.17
32.5	5,601,224	2,430	0.0004	0.9996	93.09
33.5	5,434,992	3,826	0.0007	0.9993	93.05
34.5	4,855,736	13,273	0.0027	0.9973	92.98
35.5	4,704,409	881	0.0002	0.9998	92.73
36.5	4,841,876	9,525	0.0020	0.9980	92.71
37.5	4,999,250	9,031	0.0018	0.9982	92.53
38.5	4,972,330	156,060	0.0314	0.9686	92.36

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.3 PURIFICATION BUILDINGS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1907-2019 EXPERIENCE BAND 1985-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,778,437	13,151	0.0028	0.9972	89.46
40.5	4,686,535		0.0000	1.0000	89.21
41.5	4,526,357	21,554	0.0048	0.9952	89.21
42.5	4,460,517	14,585	0.0033	0.9967	88.79
43.5	4,440,390	105,266	0.0237	0.9763	88.50
44.5	4,324,082	139,183	0.0322	0.9678	86.40
45.5	4,176,770	150,126	0.0359	0.9641	83.62
46.5	3,506,647	124,214	0.0354	0.9646	80.61
47.5	1,254,222	2,087	0.0017	0.9983	77.76
48.5	1,251,886	5,014	0.0040	0.9960	77.63
49.5	1,246,852	337	0.0003	0.9997	77.32
50.5	1,246,120	1,391	0.0011	0.9989	77.30
51.5	889,067	379	0.0004	0.9996	77.21
52.5	668,791		0.0000	1.0000	77.18
53.5	552,775	5,038	0.0091	0.9909	77.18
54.5	547,736		0.0000	1.0000	76.48
55.5	542,805	675	0.0012	0.9988	76.48
56.5	542,765	4,088	0.0075	0.9925	76.38
57.5	532,757	16,500	0.0310	0.9690	75.80
58.5	458,493	9,905	0.0216	0.9784	73.46
59.5	444,661	3,317	0.0075	0.9925	71.87
60.5	455,395		0.0000	1.0000	71.33
61.5	466,696	98	0.0002	0.9998	71.33
62.5	342,764	1,238	0.0036	0.9964	71.32
63.5	342,927	523	0.0015	0.9985	71.06
64.5	348,289		0.0000	1.0000	70.95
65.5	348,289		0.0000	1.0000	70.95
66.5	337,645	3,339	0.0099	0.9901	70.95
67.5	334,192		0.0000	1.0000	70.25
68.5	333,742		0.0000	1.0000	70.25
69.5	333,662	437	0.0013	0.9987	70.25
70.5	332,675	34	0.0001	0.9999	70.16
71.5	126,511	705	0.0056	0.9944	70.15
72.5	125,806	126	0.0010	0.9990	69.76
73.5	125,680		0.0000	1.0000	69.69
74.5	125,680	5,505	0.0438	0.9562	69.69
75.5	114,360		0.0000	1.0000	66.64
76.5	100,070		0.0000	1.0000	66.64
77.5	24,723	750	0.0303	0.9697	66.64
78.5	23,654	700	0.0296	0.9704	64.62

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.3 PURIFICATION BUILDINGS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1907-2019 EXPERIENCE BAND 1985-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	22,954		0.0000	1.0000	62.70
80.5	22,954		0.0000	1.0000	62.70
81.5	22,196		0.0000	1.0000	62.70
82.5	16,322		0.0000	1.0000	62.70
83.5	16,322		0.0000	1.0000	62.70
84.5	16,322		0.0000	1.0000	62.70
85.5	16,322		0.0000	1.0000	62.70
86.5	5,119		0.0000	1.0000	62.70
87.5	5,119		0.0000	1.0000	62.70
88.5	5,119		0.0000	1.0000	62.70
89.5	5,119	1,009	0.1971	0.8029	62.70
90.5	4,110	0	0.0000	1.0000	50.35
91.5	4,110		0.0000	1.0000	50.35
92.5	4,110	508	0.1237	0.8763	50.35
93.5	3,602		0.0000	1.0000	44.12
94.5	3,602		0.0000	1.0000	44.12
95.5	3,602		0.0000	1.0000	44.12
96.5	1,992		0.0000	1.0000	44.12
97.5	1,992		0.0000	1.0000	44.12
98.5	1,992		0.0000	1.0000	44.12
99.5	1,992		0.0000	1.0000	44.12
100.5	1,992		0.0000	1.0000	44.12
101.5	1,992		0.0000	1.0000	44.12
102.5	1,992		0.0000	1.0000	44.12
103.5	1,992	1,459	0.7325	0.2675	44.12
104.5	533	278	0.5215	0.4785	11.80
105.5	255		0.0000	1.0000	5.65
106.5	255	255	1.0000		5.65
107.5					

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.3 PURIFICATION BUILDINGS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1907-2019 EXPERIENCE BAND 2000-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	188,407,985		0.0000	1.0000	100.00
0.5	166,881,346	3,538	0.0000	1.0000	100.00
1.5	157,309,189	11,723	0.0001	0.9999	100.00
2.5	141,610,281	8,802	0.0001	0.9999	99.99
3.5	137,288,164	24,527	0.0002	0.9998	99.98
4.5	146,373,294	5,346	0.0000	1.0000	99.97
5.5	142,410,800	9,285	0.0001	0.9999	99.96
6.5	147,400,350	62,215	0.0004	0.9996	99.96
7.5	140,321,961	16,103	0.0001	0.9999	99.91
8.5	138,297,487	38,976	0.0003	0.9997	99.90
9.5	114,123,529	524	0.0000	1.0000	99.87
10.5	114,162,135	9,880	0.0001	0.9999	99.87
11.5	111,440,518	444,330	0.0040	0.9960	99.87
12.5	109,058,979	29,833	0.0003	0.9997	99.47
13.5	104,913,131	147,571	0.0014	0.9986	99.44
14.5	103,018,070	75,995	0.0007	0.9993	99.30
15.5	92,075,696	230,240	0.0025	0.9975	99.23
16.5	91,725,033	202,492	0.0022	0.9978	98.98
17.5	64,887,607	176,518	0.0027	0.9973	98.76
18.5	64,168,474	492,865	0.0077	0.9923	98.49
19.5	36,658,687	40,910	0.0011	0.9989	97.73
20.5	36,534,969	21,705	0.0006	0.9994	97.63
21.5	25,437,133	14,311	0.0006	0.9994	97.57
22.5	24,773,240	53,338	0.0022	0.9978	97.51
23.5	24,555,848	46,681	0.0019	0.9981	97.30
24.5	19,104,481	148,036	0.0077	0.9923	97.12
25.5	18,181,857	58,363	0.0032	0.9968	96.37
26.5	13,662,462	91,881	0.0067	0.9933	96.06
27.5	14,495,893	150,393	0.0104	0.9896	95.41
28.5	7,869,463	49,832	0.0063	0.9937	94.42
29.5	7,680,143	72,409	0.0094	0.9906	93.82
30.5	4,915,957	17,661	0.0036	0.9964	92.94
31.5	4,788,000	3,090	0.0006	0.9994	92.60
32.5	4,546,406	2,430	0.0005	0.9995	92.54
33.5	4,380,151	3,526	0.0008	0.9992	92.49
34.5	3,807,171	11,973	0.0031	0.9969	92.42
35.5	3,660,326	881	0.0002	0.9998	92.13
36.5	3,596,239	9,525	0.0026	0.9974	92.11
37.5	3,582,183	3,601	0.0010	0.9990	91.86
38.5	3,619,766	149,413	0.0413	0.9587	91.77

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.3 PURIFICATION BUILDINGS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1907-2019 EXPERIENCE BAND 2000-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,514,952	13,151	0.0037	0.9963	87.98
40.5	3,537,947		0.0000	1.0000	87.65
41.5	3,729,967	21,217	0.0057	0.9943	87.65
42.5	4,088,424	14,585	0.0036	0.9964	87.16
43.5	4,163,709	105,266	0.0253	0.9747	86.84
44.5	4,047,587	139,183	0.0344	0.9656	84.65
45.5	3,900,976	150,126	0.0385	0.9615	81.74
46.5	3,230,853	124,214	0.0384	0.9616	78.59
47.5	978,542	2,087	0.0021	0.9979	75.57
48.5	976,655	117	0.0001	0.9999	75.41
49.5	976,772	337	0.0003	0.9997	75.40
50.5	978,305	1,391	0.0014	0.9986	75.37
51.5	809,969	379	0.0005	0.9995	75.27
52.5	572,362		0.0000	1.0000	75.23
53.5	455,166	4,838	0.0106	0.9894	75.23
54.5	450,328		0.0000	1.0000	74.43
55.5	445,397	675	0.0015	0.9985	74.43
56.5	455,243	4,088	0.0090	0.9910	74.32
57.5	506,386	14,484	0.0286	0.9714	73.65
58.5	434,138	9,905	0.0228	0.9772	71.55
59.5	420,306	3,317	0.0079	0.9921	69.91
60.5	416,749		0.0000	1.0000	69.36
61.5	416,749		0.0000	1.0000	69.36
62.5	292,915	1,238	0.0042	0.9958	69.36
63.5	291,561	523	0.0018	0.9982	69.07
64.5	296,923		0.0000	1.0000	68.94
65.5	296,923		0.0000	1.0000	68.94
66.5	286,279	3,339	0.0117	0.9883	68.94
67.5	300,230		0.0000	1.0000	68.14
68.5	300,099		0.0000	1.0000	68.14
69.5	300,019	437	0.0015	0.9985	68.14
70.5	299,032	34	0.0001	0.9999	68.04
71.5	91,960	705	0.0077	0.9923	68.03
72.5	97,129	69	0.0007	0.9993	67.51
73.5	97,060		0.0000	1.0000	67.46
74.5	97,060	5,505	0.0567	0.9433	67.46
75.5	100,029		0.0000	1.0000	63.64
76.5	96,942		0.0000	1.0000	63.64
77.5	18,153		0.0000	1.0000	63.64
78.5	19,353		0.0000	1.0000	63.64

AQUA PENNSYLVANIA, INC.

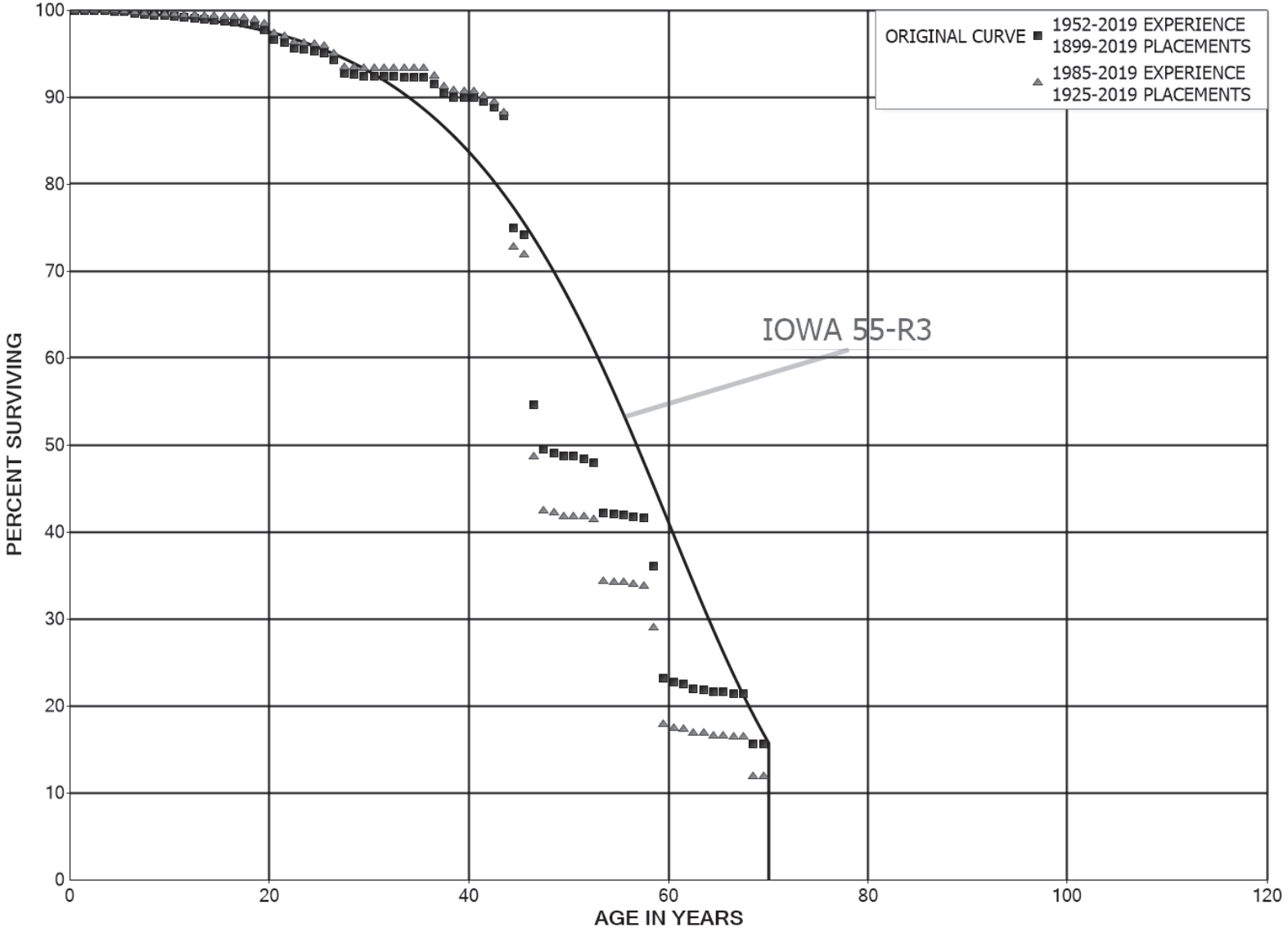
ACCOUNT 304.3 PURIFICATION BUILDINGS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1907-2019 EXPERIENCE BAND 2000-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	19,353		0.0000	1.0000	63.64
80.5	19,353		0.0000	1.0000	63.64
81.5	18,594		0.0000	1.0000	63.64
82.5	12,720		0.0000	1.0000	63.64
83.5	12,720		0.0000	1.0000	63.64
84.5	12,720		0.0000	1.0000	63.64
85.5	12,720		0.0000	1.0000	63.64
86.5	3,127		0.0000	1.0000	63.64
87.5	3,127		0.0000	1.0000	63.64
88.5	3,127		0.0000	1.0000	63.64
89.5	3,127	1,009	0.3225	0.6775	63.64
90.5	2,119	0	0.0001	0.9999	43.11
91.5	2,118		0.0000	1.0000	43.11
92.5	4,110	508	0.1237	0.8763	43.11
93.5	3,602		0.0000	1.0000	37.77
94.5	3,602		0.0000	1.0000	37.77
95.5	3,602		0.0000	1.0000	37.77
96.5	1,992		0.0000	1.0000	37.77
97.5	1,992		0.0000	1.0000	37.77
98.5	1,992		0.0000	1.0000	37.77
99.5	1,992		0.0000	1.0000	37.77
100.5	1,992		0.0000	1.0000	37.77
101.5	1,992		0.0000	1.0000	37.77
102.5	1,992		0.0000	1.0000	37.77
103.5	1,992	1,459	0.7325	0.2675	37.77
104.5	533	278	0.5215	0.4785	10.11
105.5	255		0.0000	1.0000	4.84
106.5	255	255	1.0000		4.84
107.5					

AQUA PENNSYLVANIA, INC.
ACCOUNT 304.61 OFFICE BUILDINGS
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.

ACCOUNT 304.61 OFFICE BUILDINGS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1899-2019 EXPERIENCE BAND 1952-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	63,711,997		0.0000	1.0000	100.00
0.5	54,683,546	1,218	0.0000	1.0000	100.00
1.5	50,112,879	2,840	0.0001	0.9999	100.00
2.5	42,828,001	20,075	0.0005	0.9995	99.99
3.5	40,948,745	31,854	0.0008	0.9992	99.95
4.5	38,960,836	14,891	0.0004	0.9996	99.87
5.5	39,223,414	76,020	0.0019	0.9981	99.83
6.5	38,808,371	58,574	0.0015	0.9985	99.64
7.5	38,553,638	37,780	0.0010	0.9990	99.49
8.5	37,832,329	6,998	0.0002	0.9998	99.39
9.5	36,112,286	32,071	0.0009	0.9991	99.37
10.5	33,886,248	36,954	0.0011	0.9989	99.28
11.5	32,298,113	28,530	0.0009	0.9991	99.17
12.5	29,948,385	41,584	0.0014	0.9986	99.09
13.5	22,018,514	16,915	0.0008	0.9992	98.95
14.5	18,358,832	23,038	0.0013	0.9987	98.87
15.5	16,777,214	13,949	0.0008	0.9992	98.75
16.5	16,582,562	27,806	0.0017	0.9983	98.67
17.5	14,491,284	38,369	0.0026	0.9974	98.50
18.5	13,778,001	71,480	0.0052	0.9948	98.24
19.5	13,408,734	146,196	0.0109	0.9891	97.73
20.5	12,917,043	56,928	0.0044	0.9956	96.66
21.5	12,694,898	85,106	0.0067	0.9933	96.24
22.5	12,232,464	14,004	0.0011	0.9989	95.59
23.5	11,803,192	23,341	0.0020	0.9980	95.48
24.5	8,787,494	20,400	0.0023	0.9977	95.29
25.5	8,662,063	74,876	0.0086	0.9914	95.07
26.5	8,432,816	133,759	0.0159	0.9841	94.25
27.5	8,273,459	12,997	0.0016	0.9984	92.76
28.5	8,170,823	14,733	0.0018	0.9982	92.61
29.5	7,391,535		0.0000	1.0000	92.44
30.5	7,368,007	1,701	0.0002	0.9998	92.44
31.5	7,145,671	132	0.0000	1.0000	92.42
32.5	7,114,255	8,446	0.0012	0.9988	92.42
33.5	2,260,983		0.0000	1.0000	92.31
34.5	2,227,646	90	0.0000	1.0000	92.31
35.5	2,222,243	19,495	0.0088	0.9912	92.31
36.5	2,198,397	24,888	0.0113	0.9887	91.50
37.5	2,014,811	10,067	0.0050	0.9950	90.46
38.5	1,993,685	1,945	0.0010	0.9990	90.01

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.61 OFFICE BUILDINGS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2019 EXPERIENCE BAND 1952-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,965,238	633	0.0003	0.9997	89.92
40.5	1,407,853	6,482	0.0046	0.9954	89.89
41.5	1,354,123	9,407	0.0069	0.9931	89.48
42.5	1,227,918	13,924	0.0113	0.9887	88.86
43.5	1,213,994	177,492	0.1462	0.8538	87.85
44.5	1,036,502	10,859	0.0105	0.9895	75.01
45.5	1,010,811	266,526	0.2637	0.7363	74.22
46.5	737,548	69,929	0.0948	0.9052	54.65
47.5	667,619	4,985	0.0075	0.9925	49.47
48.5	662,483	4,714	0.0071	0.9929	49.10
49.5	657,768		0.0000	1.0000	48.75
50.5	657,456	4,226	0.0064	0.9936	48.75
51.5	653,231	5,829	0.0089	0.9911	48.44
52.5	651,586	79,563	0.1221	0.8779	48.00
53.5	549,023	958	0.0017	0.9983	42.14
54.5	548,065	880	0.0016	0.9984	42.07
55.5	547,185	3,352	0.0061	0.9939	42.00
56.5	543,437	1,710	0.0031	0.9969	41.74
57.5	541,727	72,301	0.1335	0.8665	41.61
58.5	469,426	167,681	0.3572	0.6428	36.06
59.5	301,649	5,869	0.0195	0.9805	23.18
60.5	295,780	3,322	0.0112	0.9888	22.73
61.5	292,458	7,263	0.0248	0.9752	22.47
62.5	268,466	433	0.0016	0.9984	21.91
63.5	268,034	3,766	0.0141	0.9859	21.88
64.5	264,267	138	0.0005	0.9995	21.57
65.5	264,130	1,663	0.0063	0.9937	21.56
66.5	261,933	538	0.0021	0.9979	21.42
67.5	248,483	67,139	0.2702	0.7298	21.38
68.5	181,129		0.0000	1.0000	15.60
69.5	181,129	534	0.0029	0.9971	15.60
70.5	180,551	11	0.0001	0.9999	15.56
71.5	180,540		0.0000	1.0000	15.56
72.5	180,540		0.0000	1.0000	15.56
73.5	180,540		0.0000	1.0000	15.56
74.5	176,041		0.0000	1.0000	15.56
75.5	176,041		0.0000	1.0000	15.56
76.5	176,041		0.0000	1.0000	15.56
77.5	176,041		0.0000	1.0000	15.56
78.5	176,041		0.0000	1.0000	15.56

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.61 OFFICE BUILDINGS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2019 EXPERIENCE BAND 1952-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	176,041		0.0000	1.0000	15.56
80.5	176,041		0.0000	1.0000	15.56
81.5	176,041		0.0000	1.0000	15.56
82.5	176,041		0.0000	1.0000	15.56
83.5	176,041	1,721	0.0098	0.9902	15.56
84.5	174,319	636	0.0036	0.9964	15.40
85.5	173,683	865	0.0050	0.9950	15.35
86.5	172,819	1,142	0.0066	0.9934	15.27
87.5	171,677	4,681	0.0273	0.9727	15.17
88.5	166,996	23,861	0.1429	0.8571	14.76
89.5	143,135	96,221	0.6722	0.3278	12.65
90.5	46,914	20,070	0.4278	0.5722	4.15
91.5	26,844		0.0000	1.0000	2.37
92.5	26,844		0.0000	1.0000	2.37
93.5	26,844	16,486	0.6142	0.3858	2.37
94.5					0.92

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.61 OFFICE BUILDINGS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-2019 EXPERIENCE BAND 1985-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	61,027,952		0.0000	1.0000	100.00
0.5	52,167,959		0.0000	1.0000	100.00
1.5	47,617,795		0.0000	1.0000	100.00
2.5	40,494,556	19,494	0.0005	0.9995	100.00
3.5	38,642,429	13,618	0.0004	0.9996	99.95
4.5	36,700,627	12,574	0.0003	0.9997	99.92
5.5	37,555,600	55,880	0.0015	0.9985	99.88
6.5	37,249,049	38,616	0.0010	0.9990	99.73
7.5	37,026,672	36,512	0.0010	0.9990	99.63
8.5	36,327,763	2,051	0.0001	0.9999	99.53
9.5	34,806,237	8,503	0.0002	0.9998	99.53
10.5	32,638,157	19,689	0.0006	0.9994	99.50
11.5	31,101,105	13,465	0.0004	0.9996	99.44
12.5	29,083,960	25,096	0.0009	0.9991	99.40
13.5	21,213,350	15,298	0.0007	0.9993	99.31
14.5	17,577,411	9,603	0.0005	0.9995	99.24
15.5	16,049,859	1,332	0.0001	0.9999	99.19
16.5	15,867,838	22,906	0.0014	0.9986	99.18
17.5	13,780,331	34,049	0.0025	0.9975	99.04
18.5	13,130,368	51,430	0.0039	0.9961	98.79
19.5	12,862,401	140,914	0.0110	0.9890	98.40
20.5	12,385,238	51,060	0.0041	0.9959	97.33
21.5	12,177,777	83,086	0.0068	0.9932	96.93
22.5	11,720,521	9,763	0.0008	0.9992	96.26
23.5	11,280,139	16,329	0.0014	0.9986	96.18
24.5	8,252,466	17,525	0.0021	0.9979	96.04
25.5	8,427,667	74,876	0.0089	0.9911	95.84
26.5	8,174,652	133,032	0.0163	0.9837	94.99
27.5	8,007,918	1,064	0.0001	0.9999	93.44
28.5	7,924,378	14,733	0.0019	0.9981	93.43
29.5	7,145,416		0.0000	1.0000	93.26
30.5	7,133,312		0.0000	1.0000	93.26
31.5	6,913,284		0.0000	1.0000	93.26
32.5	6,897,475	1,000	0.0001	0.9999	93.26
33.5	1,984,748		0.0000	1.0000	93.24
34.5	2,020,194		0.0000	1.0000	93.24
35.5	2,014,923	19,445	0.0097	0.9903	93.24
36.5	1,991,875	24,888	0.0125	0.9875	92.34
37.5	1,808,465	9,683	0.0054	0.9946	91.19
38.5	1,787,723	1,945	0.0011	0.9989	90.70

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.61 OFFICE BUILDINGS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2019 EXPERIENCE BAND 1985-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,759,276	633	0.0004	0.9996	90.60
40.5	1,202,705	6,482	0.0054	0.9946	90.57
41.5	1,148,974	9,407	0.0082	0.9918	90.08
42.5	1,022,769	13,924	0.0136	0.9864	89.34
43.5	1,008,846	176,098	0.1746	0.8254	88.13
44.5	832,748	10,859	0.0130	0.9870	72.75
45.5	821,889	265,435	0.3230	0.6770	71.80
46.5	549,716	69,929	0.1272	0.8728	48.61
47.5	479,787	3,331	0.0069	0.9931	42.43
48.5	476,304	4,714	0.0099	0.9901	42.13
49.5	471,590		0.0000	1.0000	41.71
50.5	471,278	271	0.0006	0.9994	41.71
51.5	471,008	3,699	0.0079	0.9921	41.69
52.5	466,686	79,563	0.1705	0.8295	41.36
53.5	364,123	958	0.0026	0.9974	34.31
54.5	363,165	880	0.0024	0.9976	34.22
55.5	362,285	2,538	0.0070	0.9930	34.14
56.5	359,747	1,710	0.0048	0.9952	33.90
57.5	507,388	72,301	0.1425	0.8575	33.74
58.5	435,087	167,681	0.3854	0.6146	28.93
59.5	296,843	5,670	0.0191	0.9809	17.78
60.5	291,172	3,322	0.0114	0.9886	17.44
61.5	287,851	7,263	0.0252	0.9748	17.24
62.5	263,859	325	0.0012	0.9988	16.81
63.5	263,534	3,766	0.0143	0.9857	16.79
64.5	259,768	138	0.0005	0.9995	16.55
65.5	259,630	1,663	0.0064	0.9936	16.54
66.5	257,433	538	0.0021	0.9979	16.43
67.5	243,983	67,139	0.2752	0.7248	16.40
68.5	176,629		0.0000	1.0000	11.89
69.5	176,629	534	0.0030	0.9970	11.89
70.5	176,051	11	0.0001	0.9999	11.85
71.5	176,041		0.0000	1.0000	11.85
72.5	176,041		0.0000	1.0000	11.85
73.5	176,041		0.0000	1.0000	11.85
74.5	176,041		0.0000	1.0000	11.85
75.5	176,041		0.0000	1.0000	11.85
76.5	176,041		0.0000	1.0000	11.85
77.5	176,041		0.0000	1.0000	11.85
78.5	176,041		0.0000	1.0000	11.85

AQUA PENNSYLVANIA, INC.

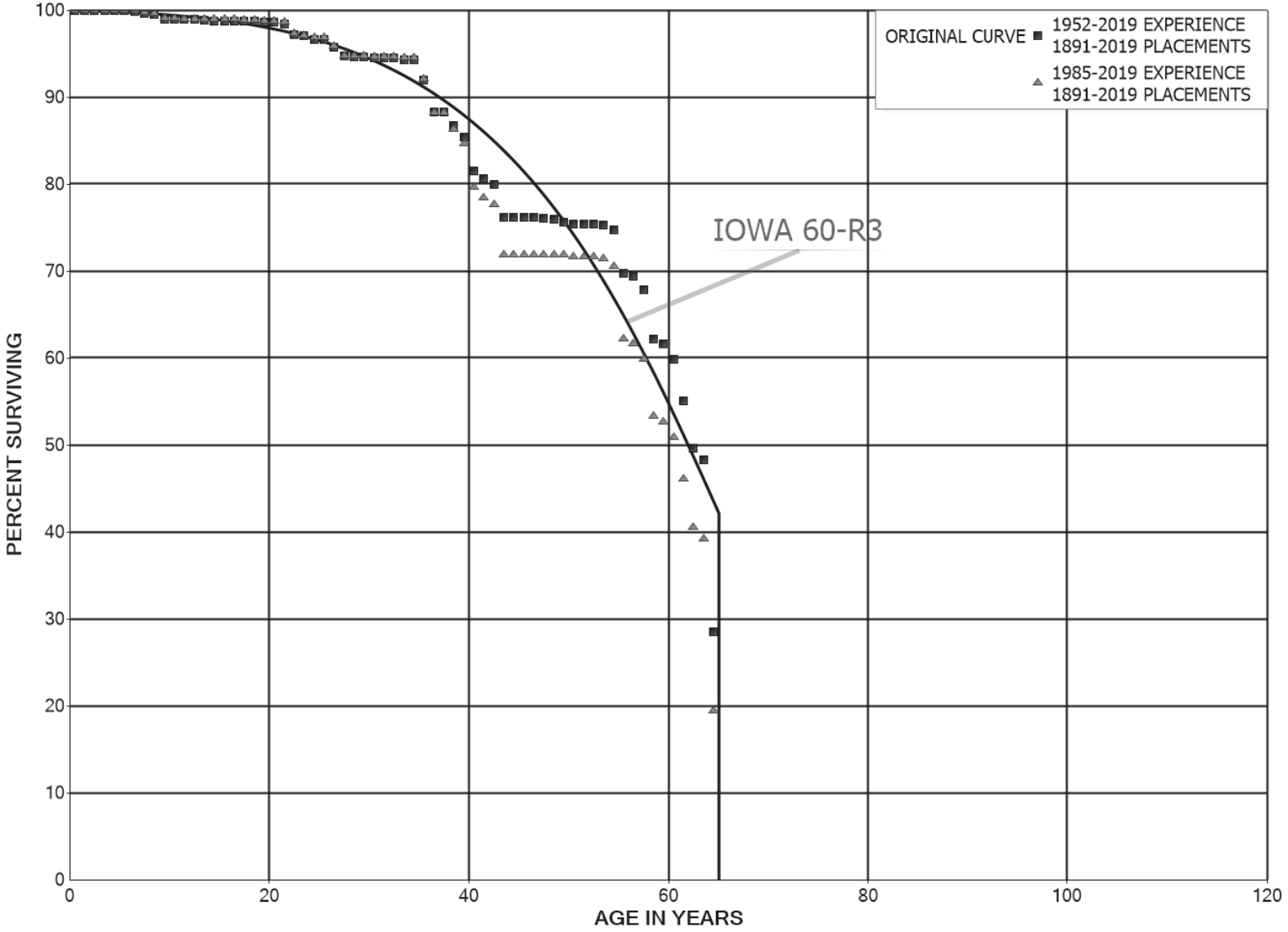
ACCOUNT 304.61 OFFICE BUILDINGS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2019 EXPERIENCE BAND 1985-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	176,041		0.0000	1.0000	11.85
80.5	176,041		0.0000	1.0000	11.85
81.5	176,041		0.0000	1.0000	11.85
82.5	176,041		0.0000	1.0000	11.85
83.5	176,041	1,721	0.0098	0.9902	11.85
84.5	174,319	636	0.0036	0.9964	11.73
85.5	173,683	865	0.0050	0.9950	11.69
86.5	172,819	1,142	0.0066	0.9934	11.63
87.5	171,677	4,681	0.0273	0.9727	11.55
88.5	166,996	23,861	0.1429	0.8571	11.24
89.5	143,135	96,221	0.6722	0.3278	9.63
90.5	46,914	20,070	0.4278	0.5722	3.16
91.5	26,844		0.0000	1.0000	1.81
92.5	26,844		0.0000	1.0000	1.81
93.5	26,844	16,486	0.6142	0.3858	1.81
94.5					0.70

AQUA PENNSYLVANIA, INC.
ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1891-2019 EXPERIENCE BAND 1952-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	9,141,843		0.0000	1.0000	100.00
0.5	9,177,081		0.0000	1.0000	100.00
1.5	8,784,439		0.0000	1.0000	100.00
2.5	8,807,521	1,100	0.0001	0.9999	100.00
3.5	8,792,163	714	0.0001	0.9999	99.99
4.5	8,753,218	5,419	0.0006	0.9994	99.98
5.5	8,709,638	7,403	0.0008	0.9992	99.92
6.5	8,722,799	20,582	0.0024	0.9976	99.83
7.5	8,697,293	8,215	0.0009	0.9991	99.60
8.5	8,204,405	43,409	0.0053	0.9947	99.50
9.5	8,086,206	2,164	0.0003	0.9997	98.98
10.5	8,057,252	4,376	0.0005	0.9995	98.95
11.5	7,966,774	83	0.0000	1.0000	98.90
12.5	7,908,645	9,054	0.0011	0.9989	98.90
13.5	7,756,719	600	0.0001	0.9999	98.78
14.5	7,699,690	250	0.0000	1.0000	98.77
15.5	7,625,255	46	0.0000	1.0000	98.77
16.5	7,593,289	2,419	0.0003	0.9997	98.77
17.5	7,498,903	1,589	0.0002	0.9998	98.74
18.5	7,476,380	10,830	0.0014	0.9986	98.72
19.5	6,950,314	688	0.0001	0.9999	98.58
20.5	3,840,168	5,215	0.0014	0.9986	98.57
21.5	3,821,072	49,826	0.0130	0.9870	98.43
22.5	3,589,015	4,023	0.0011	0.9989	97.15
23.5	3,603,930	15,720	0.0044	0.9956	97.04
24.5	3,596,458	1,200	0.0003	0.9997	96.62
25.5	3,504,204	31,635	0.0090	0.9910	96.58
26.5	3,425,565	35,832	0.0105	0.9895	95.71
27.5	3,373,143	1,500	0.0004	0.9996	94.71
28.5	3,345,602	1,859	0.0006	0.9994	94.67
29.5	3,236,083	3,991	0.0012	0.9988	94.62
30.5	3,249,520		0.0000	1.0000	94.50
31.5	3,246,222	485	0.0001	0.9999	94.50
32.5	3,190,177	5,738	0.0018	0.9982	94.48
33.5	3,170,803		0.0000	1.0000	94.31
34.5	3,098,696	76,336	0.0246	0.9754	94.31
35.5	488,234	19,833	0.0406	0.9594	91.99
36.5	455,783		0.0000	1.0000	88.25
37.5	453,820	7,598	0.0167	0.9833	88.25
38.5	434,099	6,687	0.0154	0.9846	86.78

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1891-2019 EXPERIENCE BAND 1952-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	427,412	19,729	0.0462	0.9538	85.44
40.5	384,523	4,405	0.0115	0.9885	81.50
41.5	382,088	2,958	0.0077	0.9923	80.56
42.5	271,881	12,622	0.0464	0.9536	79.94
43.5	259,259		0.0000	1.0000	76.23
44.5	263,903		0.0000	1.0000	76.23
45.5	263,793		0.0000	1.0000	76.23
46.5	263,724	650	0.0025	0.9975	76.23
47.5	262,792	150	0.0006	0.9994	76.04
48.5	259,107	1,390	0.0054	0.9946	76.00
49.5	257,717	640	0.0025	0.9975	75.59
50.5	261,787	26	0.0001	0.9999	75.40
51.5	261,761		0.0000	1.0000	75.39
52.5	277,482	393	0.0014	0.9986	75.39
53.5	276,371	2,000	0.0072	0.9928	75.29
54.5	274,370	18,451	0.0672	0.9328	74.74
55.5	216,947	869	0.0040	0.9960	69.72
56.5	179,396	4,182	0.0233	0.9767	69.44
57.5	175,099	14,600	0.0834	0.9166	67.82
58.5	156,464	1,476	0.0094	0.9906	62.16
59.5	154,988	4,365	0.0282	0.9718	61.58
60.5	151,304	12,120	0.0801	0.9199	59.84
61.5	139,184	13,809	0.0992	0.9008	55.05
62.5	125,375	3,314	0.0264	0.9736	49.59
63.5	121,190	49,590	0.4092	0.5908	48.28
64.5	71,416	1,516	0.0212	0.9788	28.52
65.5	69,900	694	0.0099	0.9901	27.92
66.5	70,156	117	0.0017	0.9983	27.64
67.5	70,039	21,573	0.3080	0.6920	27.59
68.5	48,393		0.0000	1.0000	19.09
69.5	48,393		0.0000	1.0000	19.09
70.5	48,103		0.0000	1.0000	19.09
71.5	48,103		0.0000	1.0000	19.09
72.5	48,103		0.0000	1.0000	19.09
73.5	48,103		0.0000	1.0000	19.09
74.5	48,103	4,709	0.0979	0.9021	19.09
75.5	43,393		0.0000	1.0000	17.22
76.5	43,393		0.0000	1.0000	17.22
77.5	43,393	1,063	0.0245	0.9755	17.22
78.5	42,330	355	0.0084	0.9916	16.80

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1891-2019 EXPERIENCE BAND 1952-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	41,975	200	0.0048	0.9952	16.66
80.5	41,775	431	0.0103	0.9897	16.58
81.5	41,344	400	0.0097	0.9903	16.41
82.5	40,944	52	0.0013	0.9987	16.25
83.5	40,892		0.0000	1.0000	16.23
84.5	40,892	42	0.0010	0.9990	16.23
85.5	35,239	3,695	0.1049	0.8951	16.22
86.5	31,543	694	0.0220	0.9780	14.51
87.5	30,850		0.0000	1.0000	14.20
88.5	30,850		0.0000	1.0000	14.20
89.5	30,850	68	0.0022	0.9978	14.20
90.5	30,782	18,901	0.6140	0.3860	14.16
91.5	11,880		0.0000	1.0000	5.47
92.5	11,880		0.0000	1.0000	5.47
93.5	11,880	309	0.0260	0.9740	5.47
94.5	11,571		0.0000	1.0000	5.32
95.5	11,571		0.0000	1.0000	5.32
96.5	11,571		0.0000	1.0000	5.32
97.5	11,571	578	0.0499	0.9501	5.32
98.5	10,352	872	0.0843	0.9157	5.06
99.5	9,480	1,901	0.2005	0.7995	4.63
100.5	7,579	476	0.0628	0.9372	3.70
101.5	7,103		0.0000	1.0000	3.47
102.5	7,103		0.0000	1.0000	3.47
103.5	7,103	681	0.0959	0.9041	3.47
104.5	6,402		0.0000	1.0000	3.14
105.5	6,402	1,501	0.2345	0.7655	3.14
106.5	4,901		0.0000	1.0000	2.40
107.5	4,901	158	0.0322	0.9678	2.40
108.5	4,743	30	0.0063	0.9937	2.32
109.5	4,713		0.0000	1.0000	2.31
110.5	2,823		0.0000	1.0000	2.31
111.5	2,823		0.0000	1.0000	2.31
112.5					2.31

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1891-2019 EXPERIENCE BAND 1985-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	6,211,816		0.0000	1.0000	100.00
0.5	8,503,019		0.0000	1.0000	100.00
1.5	8,183,368		0.0000	1.0000	100.00
2.5	8,123,824	1,100	0.0001	0.9999	100.00
3.5	8,127,154	714	0.0001	0.9999	99.99
4.5	8,098,001		0.0000	1.0000	99.98
5.5	8,105,193	4,101	0.0005	0.9995	99.98
6.5	8,146,249	20,178	0.0025	0.9975	99.93
7.5	8,140,168	4,979	0.0006	0.9994	99.68
8.5	7,684,452	42,922	0.0056	0.9944	99.62
9.5	7,617,399	650	0.0001	0.9999	99.06
10.5	7,602,351	4,204	0.0006	0.9994	99.05
11.5	7,511,998		0.0000	1.0000	99.00
12.5	7,453,660	6,773	0.0009	0.9991	99.00
13.5	7,307,550		0.0000	1.0000	98.91
14.5	7,250,319		0.0000	1.0000	98.91
15.5	7,176,135		0.0000	1.0000	98.91
16.5	7,145,141	2,419	0.0003	0.9997	98.91
17.5	7,050,836	153	0.0000	1.0000	98.88
18.5	7,030,672	9,018	0.0013	0.9987	98.87
19.5	6,510,003	688	0.0001	0.9999	98.75
20.5	3,402,596	2,940	0.0009	0.9991	98.74
21.5	3,387,043	48,530	0.0143	0.9857	98.65
22.5	3,160,665	4,023	0.0013	0.9987	97.24
23.5	3,176,397	10,457	0.0033	0.9967	97.11
24.5	3,140,492		0.0000	1.0000	96.79
25.5	3,049,064	30,719	0.0101	0.9899	96.79
26.5	2,968,493	34,269	0.0115	0.9885	95.82
27.5	2,917,864		0.0000	1.0000	94.71
28.5	2,915,867	638	0.0002	0.9998	94.71
29.5	2,812,821	3,010	0.0011	0.9989	94.69
30.5	2,971,192		0.0000	1.0000	94.59
31.5	2,998,124	18	0.0000	1.0000	94.59
32.5	2,944,463	1,811	0.0006	0.9994	94.59
33.5	2,948,656		0.0000	1.0000	94.53
34.5	2,881,453	76,336	0.0265	0.9735	94.53
35.5	382,703	15,877	0.0415	0.9585	92.03
36.5	350,863		0.0000	1.0000	88.21
37.5	357,543	7,598	0.0213	0.9787	88.21
38.5	337,822	6,687	0.0198	0.9802	86.33

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1891-2019 EXPERIENCE BAND 1985-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	331,135	19,729	0.0596	0.9404	84.63
40.5	290,097	4,405	0.0152	0.9848	79.58
41.5	285,692	2,958	0.0104	0.9896	78.38
42.5	172,052	12,622	0.0734	0.9266	77.56
43.5	159,430		0.0000	1.0000	71.87
44.5	159,430		0.0000	1.0000	71.87
45.5	159,319		0.0000	1.0000	71.87
46.5	159,251		0.0000	1.0000	71.87
47.5	159,755		0.0000	1.0000	71.87
48.5	156,220		0.0000	1.0000	71.87
49.5	156,220	640	0.0041	0.9959	71.87
50.5	155,580		0.0000	1.0000	71.58
51.5	155,580		0.0000	1.0000	71.58
52.5	155,580	381	0.0024	0.9976	71.58
53.5	154,533	2,000	0.0129	0.9871	71.40
54.5	152,533	18,064	0.1184	0.8816	70.48
55.5	105,606	869	0.0082	0.9918	62.13
56.5	104,737	3,083	0.0294	0.9706	61.62
57.5	133,827	14,600	0.1091	0.8909	59.81
58.5	116,350	1,476	0.0127	0.9873	53.28
59.5	131,594	4,365	0.0332	0.9668	52.61
60.5	127,229	12,120	0.0953	0.9047	50.86
61.5	115,109	13,809	0.1200	0.8800	46.02
62.5	101,300	3,314	0.0327	0.9673	40.50
63.5	97,985	49,590	0.5061	0.4939	39.17
64.5	48,211	1,516	0.0314	0.9686	19.35
65.5	46,695	694	0.0149	0.9851	18.74
66.5	46,952	117	0.0025	0.9975	18.46
67.5	46,835	21,573	0.4606	0.5394	18.41
68.5	25,188		0.0000	1.0000	9.93
69.5	29,036		0.0000	1.0000	9.93
70.5	29,036		0.0000	1.0000	9.93
71.5	29,036		0.0000	1.0000	9.93
72.5	29,036		0.0000	1.0000	9.93
73.5	29,036		0.0000	1.0000	9.93
74.5	29,036		0.0000	1.0000	9.93
75.5	32,457		0.0000	1.0000	9.93
76.5	32,457		0.0000	1.0000	9.93
77.5	37,101	1,063	0.0287	0.9713	9.93
78.5	36,038	355	0.0098	0.9902	9.65

AQUA PENNSYLVANIA, INC.

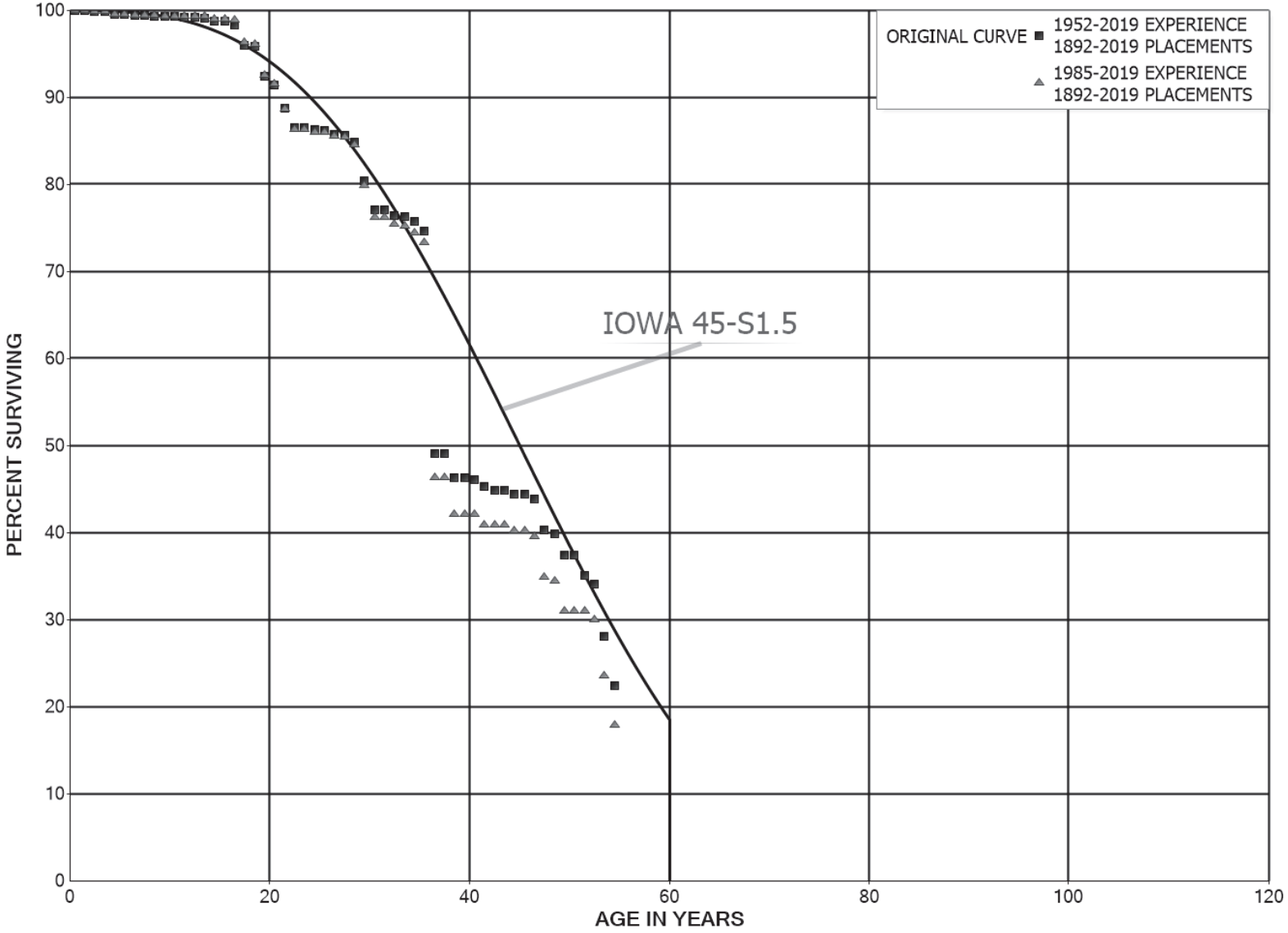
ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1891-2019 EXPERIENCE BAND 1985-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	35,683	200	0.0056	0.9944	9.55
80.5	35,483	431	0.0121	0.9879	9.50
81.5	35,052	400	0.0114	0.9886	9.38
82.5	34,652	52	0.0015	0.9985	9.28
83.5	34,600		0.0000	1.0000	9.26
84.5	34,600	42	0.0012	0.9988	9.26
85.5	34,558	3,695	0.1069	0.8931	9.25
86.5	30,862	694	0.0225	0.9775	8.26
87.5	30,169		0.0000	1.0000	8.08
88.5	30,169		0.0000	1.0000	8.08
89.5	30,169	68	0.0022	0.9978	8.08
90.5	30,101	18,901	0.6279	0.3721	8.06
91.5	11,200		0.0000	1.0000	3.00
92.5	11,200		0.0000	1.0000	3.00
93.5	11,880	309	0.0260	0.9740	3.00
94.5	11,571		0.0000	1.0000	2.92
95.5	11,571		0.0000	1.0000	2.92
96.5	11,571		0.0000	1.0000	2.92
97.5	11,571	578	0.0499	0.9501	2.92
98.5	10,352	872	0.0843	0.9157	2.77
99.5	9,480	1,901	0.2005	0.7995	2.54
100.5	7,579	476	0.0628	0.9372	2.03
101.5	7,103		0.0000	1.0000	1.90
102.5	7,103		0.0000	1.0000	1.90
103.5	7,103	681	0.0959	0.9041	1.90
104.5	6,402		0.0000	1.0000	1.72
105.5	6,402	1,501	0.2345	0.7655	1.72
106.5	4,901		0.0000	1.0000	1.32
107.5	4,901	158	0.0322	0.9678	1.32
108.5	4,743	30	0.0063	0.9937	1.27
109.5	4,713		0.0000	1.0000	1.27
110.5	2,823		0.0000	1.0000	1.27
111.5	2,823		0.0000	1.0000	1.27
112.5					1.27

AQUA PENNSYLVANIA, INC.
ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1892-2019 EXPERIENCE BAND 1952-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	35,224,769		0.0000	1.0000	100.00
0.5	34,332,019	9,812	0.0003	0.9997	100.00
1.5	33,685,424	34,674	0.0010	0.9990	99.97
2.5	30,418,121	363	0.0000	1.0000	99.87
3.5	29,448,197	101,262	0.0034	0.9966	99.87
4.5	27,600,908	15,375	0.0006	0.9994	99.52
5.5	26,475,228	28,938	0.0011	0.9989	99.47
6.5	25,528,188	3,512	0.0001	0.9999	99.36
7.5	20,886,726	2,668	0.0001	0.9999	99.35
8.5	20,196,186	7,926	0.0004	0.9996	99.33
9.5	18,605,538	7,712	0.0004	0.9996	99.29
10.5	10,691,872	9,544	0.0009	0.9991	99.25
11.5	6,305,861	349	0.0001	0.9999	99.16
12.5	4,054,749	4,007	0.0010	0.9990	99.16
13.5	3,906,395	14,759	0.0038	0.9962	99.06
14.5	3,715,591	390	0.0001	0.9999	98.69
15.5	3,681,051	15,997	0.0043	0.9957	98.68
16.5	3,523,286	81,955	0.0233	0.9767	98.25
17.5	3,428,097	5,669	0.0017	0.9983	95.96
18.5	3,273,171	114,771	0.0351	0.9649	95.80
19.5	3,178,192	36,216	0.0114	0.9886	92.44
20.5	3,080,894	90,279	0.0293	0.9707	91.39
21.5	2,909,148	70,797	0.0243	0.9757	88.71
22.5	2,843,475	873	0.0003	0.9997	86.55
23.5	2,836,263	8,284	0.0029	0.9971	86.53
24.5	2,840,909	3,736	0.0013	0.9987	86.27
25.5	2,747,261	13,470	0.0049	0.9951	86.16
26.5	2,716,990	5,342	0.0020	0.9980	85.74
27.5	2,665,945	23,143	0.0087	0.9913	85.57
28.5	2,474,272	129,467	0.0523	0.9477	84.83
29.5	2,270,019	94,936	0.0418	0.9582	80.39
30.5	2,081,100		0.0000	1.0000	77.03
31.5	1,278,013	10,813	0.0085	0.9915	77.03
32.5	1,160,170	2,188	0.0019	0.9981	76.38
33.5	678,132	4,740	0.0070	0.9930	76.23
34.5	572,895	8,101	0.0141	0.9859	75.70
35.5	558,360	190,903	0.3419	0.6581	74.63
36.5	240,605	50	0.0002	0.9998	49.11
37.5	108,650	6,129	0.0564	0.9436	49.10
38.5	98,906		0.0000	1.0000	46.33

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1892-2019 EXPERIENCE BAND 1952-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	98,596	468	0.0048	0.9952	46.33
40.5	109,188	1,892	0.0173	0.9827	46.11
41.5	106,986	1,003	0.0094	0.9906	45.31
42.5	103,461		0.0000	1.0000	44.89
43.5	102,092	1,086	0.0106	0.9894	44.89
44.5	100,071	94	0.0009	0.9991	44.41
45.5	101,754	1,301	0.0128	0.9872	44.37
46.5	99,548	8,046	0.0808	0.9192	43.80
47.5	89,644	909	0.0101	0.9899	40.26
48.5	77,177	4,748	0.0615	0.9385	39.85
49.5	55,759		0.0000	1.0000	37.40
50.5	53,406	3,360	0.0629	0.9371	37.40
51.5	39,957	1,170	0.0293	0.9707	35.05
52.5	42,364	7,480	0.1766	0.8234	34.02
53.5	39,758	7,928	0.1994	0.8006	28.02
54.5	34,377	2,437	0.0709	0.9291	22.43
55.5	30,594		0.0000	1.0000	20.84
56.5	30,594		0.0000	1.0000	20.84
57.5	30,594		0.0000	1.0000	20.84
58.5	27,597		0.0000	1.0000	20.84
59.5	32,507		0.0000	1.0000	20.84
60.5	32,507	1,010	0.0311	0.9689	20.84
61.5	31,496	552	0.0175	0.9825	20.19
62.5	30,945		0.0000	1.0000	19.84
63.5	30,945	100	0.0032	0.9968	19.84
64.5	30,845	75	0.0024	0.9976	19.77
65.5	30,770		0.0000	1.0000	19.72
66.5	30,770		0.0000	1.0000	19.72
67.5	30,770		0.0000	1.0000	19.72
68.5	30,770		0.0000	1.0000	19.72
69.5	30,770	679	0.0221	0.9779	19.72
70.5	29,601	1,877	0.0634	0.9366	19.29
71.5	23,072	664	0.0288	0.9712	18.07
72.5	22,263	573	0.0257	0.9743	17.55
73.5	21,690	4,520	0.2084	0.7916	17.09
74.5	16,891	4,120	0.2439	0.7561	13.53
75.5	12,771		0.0000	1.0000	10.23
76.5	9,981		0.0000	1.0000	10.23
77.5	9,981		0.0000	1.0000	10.23
78.5	17,103		0.0000	1.0000	10.23

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1892-2019 EXPERIENCE BAND 1952-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	16,349		0.0000	1.0000	10.23
80.5	7,097		0.0000	1.0000	10.23
81.5	6,830		0.0000	1.0000	10.23
82.5	4,458	599	0.1343	0.8657	10.23
83.5	3,859		0.0000	1.0000	8.86
84.5	3,859		0.0000	1.0000	8.86
85.5	3,859		0.0000	1.0000	8.86
86.5	3,859		0.0000	1.0000	8.86
87.5	3,859		0.0000	1.0000	8.86
88.5	3,859		0.0000	1.0000	8.86
89.5	3,859		0.0000	1.0000	8.86
90.5	3,859		0.0000	1.0000	8.86
91.5	3,859		0.0000	1.0000	8.86
92.5	3,859		0.0000	1.0000	8.86
93.5	3,859		0.0000	1.0000	8.86
94.5	3,859		0.0000	1.0000	8.86
95.5	3,859		0.0000	1.0000	8.86
96.5	3,859		0.0000	1.0000	8.86
97.5	3,859		0.0000	1.0000	8.86
98.5	3,859		0.0000	1.0000	8.86
99.5	3,859		0.0000	1.0000	8.86
100.5	3,859		0.0000	1.0000	8.86
101.5	3,859		0.0000	1.0000	8.86
102.5	3,859		0.0000	1.0000	8.86
103.5	3,859		0.0000	1.0000	8.86
104.5	3,859		0.0000	1.0000	8.86
105.5	3,859		0.0000	1.0000	8.86
106.5	3,859		0.0000	1.0000	8.86
107.5	3,859		0.0000	1.0000	8.86
108.5	3,859		0.0000	1.0000	8.86
109.5	3,859	2,509	0.6502	0.3498	8.86
110.5	1,350		0.0000	1.0000	3.10
111.5	1,350		0.0000	1.0000	3.10
112.5	1,350		0.0000	1.0000	3.10
113.5	1,350		0.0000	1.0000	3.10
114.5	1,350		0.0000	1.0000	3.10
115.5	1,350		0.0000	1.0000	3.10
116.5	1,350		0.0000	1.0000	3.10
117.5	1,350		0.0000	1.0000	3.10
118.5	1,350		0.0000	1.0000	3.10

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1892-2019 EXPERIENCE BAND 1952-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	1,350		0.0000	1.0000	3.10
120.5	1,350		0.0000	1.0000	3.10
121.5	1,350		0.0000	1.0000	3.10
122.5	1,350		0.0000	1.0000	3.10
123.5	1,350	185	0.1370	0.8630	3.10
124.5	1,165		0.0000	1.0000	2.67
125.5	1,165		0.0000	1.0000	2.67
126.5	1,165		0.0000	1.0000	2.67
127.5					2.67

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1892-2019 EXPERIENCE BAND 1985-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	34,653,175		0.0000	1.0000	100.00
0.5	33,780,871	4,238	0.0001	0.9999	100.00
1.5	33,015,560	33,187	0.0010	0.9990	99.99
2.5	29,806,344		0.0000	1.0000	99.89
3.5	28,849,310	101,262	0.0035	0.9965	99.89
4.5	27,045,897	15,299	0.0006	0.9994	99.54
5.5	25,955,312	28,938	0.0011	0.9989	99.48
6.5	25,029,753	3,512	0.0001	0.9999	99.37
7.5	20,472,849	2,668	0.0001	0.9999	99.36
8.5	19,785,692	4,149	0.0002	0.9998	99.34
9.5	18,208,136	6,185	0.0003	0.9997	99.32
10.5	10,301,489	1,267	0.0001	0.9999	99.29
11.5	5,923,612	0	0.0000	1.0000	99.28
12.5	3,675,526		0.0000	1.0000	99.28
13.5	3,548,610	10,255	0.0029	0.9971	99.28
14.5	3,371,378		0.0000	1.0000	98.99
15.5	3,341,999	6,437	0.0019	0.9981	98.99
16.5	3,200,385	81,900	0.0256	0.9744	98.80
17.5	3,109,646	5,669	0.0018	0.9982	96.27
18.5	3,030,275	113,817	0.0376	0.9624	96.09
19.5	2,935,323	32,571	0.0111	0.9889	92.48
20.5	2,859,688	89,275	0.0312	0.9688	91.46
21.5	2,688,945	70,797	0.0263	0.9737	88.60
22.5	2,610,851	873	0.0003	0.9997	86.27
23.5	2,598,094	8,284	0.0032	0.9968	86.24
24.5	2,593,176	1,199	0.0005	0.9995	85.97
25.5	2,500,756	13,434	0.0054	0.9946	85.93
26.5	2,471,297	3,126	0.0013	0.9987	85.47
27.5	2,421,608	23,143	0.0096	0.9904	85.36
28.5	2,232,233	123,764	0.0554	0.9446	84.54
29.5	2,033,871	94,700	0.0466	0.9534	79.85
30.5	1,845,187		0.0000	1.0000	76.14
31.5	1,042,305	10,813	0.0104	0.9896	76.14
32.5	924,987	2,188	0.0024	0.9976	75.35
33.5	448,653	4,740	0.0106	0.9894	75.17
34.5	531,404	8,101	0.0152	0.9848	74.37
35.5	517,359	190,215	0.3677	0.6323	73.24
36.5	200,292		0.0000	1.0000	46.31
37.5	65,998	6,129	0.0929	0.9071	46.31
38.5	56,254		0.0000	1.0000	42.01

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1892-2019 EXPERIENCE BAND 1985-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	56,700		0.0000	1.0000	42.01
40.5	67,760	1,892	0.0279	0.9721	42.01
41.5	75,458	0	0.0000	1.0000	40.84
42.5	72,936		0.0000	1.0000	40.84
43.5	71,567	1,086	0.0152	0.9848	40.84
44.5	70,299		0.0000	1.0000	40.22
45.5	69,945	1,301	0.0186	0.9814	40.22
46.5	69,005	8,046	0.1166	0.8834	39.47
47.5	60,959	909	0.0149	0.9851	34.87
48.5	48,492	4,748	0.0979	0.9021	34.35
49.5	40,150		0.0000	1.0000	30.99
50.5	37,797	59	0.0016	0.9984	30.99
51.5	36,244	1,170	0.0323	0.9677	30.94
52.5	35,075	7,480	0.2133	0.7867	29.94
53.5	32,469	7,928	0.2442	0.7558	23.55
54.5	24,540	2,437	0.0993	0.9007	17.80
55.5	20,757		0.0000	1.0000	16.03
56.5	20,757		0.0000	1.0000	16.03
57.5	20,757		0.0000	1.0000	16.03
58.5	18,359		0.0000	1.0000	16.03
59.5	18,359		0.0000	1.0000	16.03
60.5	19,342		0.0000	1.0000	16.03
61.5	19,342	552	0.0285	0.9715	16.03
62.5	18,790		0.0000	1.0000	15.58
63.5	18,790		0.0000	1.0000	15.58
64.5	18,790		0.0000	1.0000	15.58
65.5	18,790		0.0000	1.0000	15.58
66.5	18,790		0.0000	1.0000	15.58
67.5	18,790		0.0000	1.0000	15.58
68.5	18,790		0.0000	1.0000	15.58
69.5	18,790	679	0.0361	0.9639	15.58
70.5	17,621	1,877	0.1065	0.8935	15.01
71.5	11,092	664	0.0599	0.9401	13.41
72.5	10,283	516	0.0502	0.9498	12.61
73.5	9,767	4,520	0.4627	0.5373	11.98
74.5	4,969	560	0.1128	0.8872	6.44
75.5	4,408		0.0000	1.0000	5.71
76.5	1,619		0.0000	1.0000	5.71
77.5	1,619		0.0000	1.0000	5.71
78.5	10,871		0.0000	1.0000	5.71

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1892-2019 EXPERIENCE BAND 1985-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	10,118		0.0000	1.0000	5.71
80.5	865		0.0000	1.0000	5.71
81.5	599		0.0000	1.0000	5.71
82.5	599	599	1.0000		5.71
83.5					
84.5					
85.5	2,509		0.0000		
86.5	2,509		0.0000		
87.5	2,509		0.0000		
88.5	2,509		0.0000		
89.5	2,509		0.0000		
90.5	2,509		0.0000		
91.5	2,509		0.0000		
92.5	3,859		0.0000		
93.5	3,859		0.0000		
94.5	3,859		0.0000		
95.5	3,859		0.0000		
96.5	3,859		0.0000		
97.5	3,859		0.0000		
98.5	3,859		0.0000		
99.5	3,859		0.0000		
100.5	3,859		0.0000		
101.5	3,859		0.0000		
102.5	3,859		0.0000		
103.5	3,859		0.0000		
104.5	3,859		0.0000		
105.5	3,859		0.0000		
106.5	3,859		0.0000		
107.5	3,859		0.0000		
108.5	3,859		0.0000		
109.5	3,859	2,509	0.6502		
110.5	1,350		0.0000		
111.5	1,350		0.0000		
112.5	1,350		0.0000		
113.5	1,350		0.0000		
114.5	1,350		0.0000		
115.5	1,350		0.0000		
116.5	1,350		0.0000		
117.5	1,350		0.0000		
118.5	1,350		0.0000		

AQUA PENNSYLVANIA, INC.

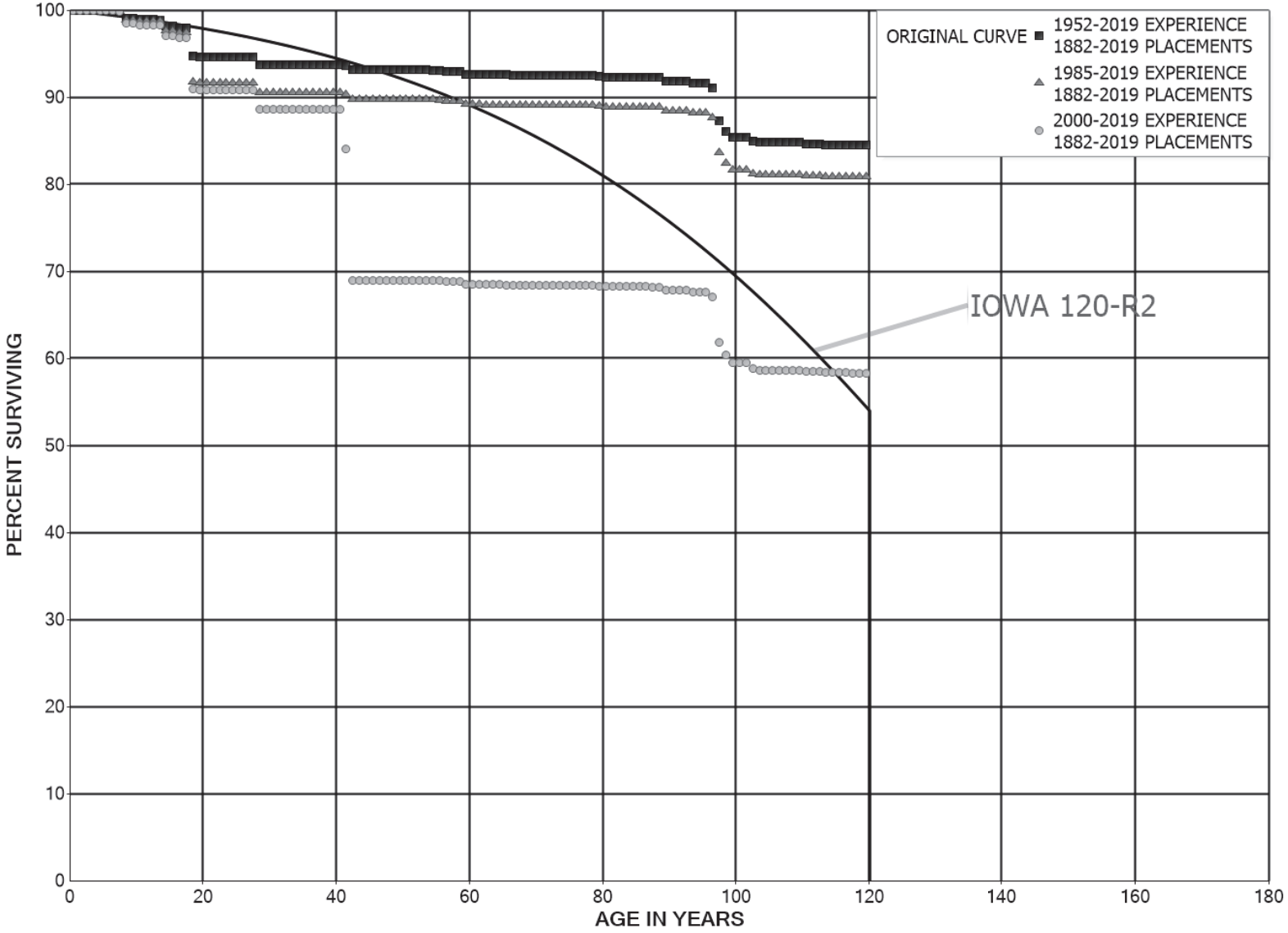
ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1892-2019 EXPERIENCE BAND 1985-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	1,350		0.0000		
120.5	1,350		0.0000		
121.5	1,350		0.0000		
122.5	1,350		0.0000		
123.5	1,350	185	0.1370		
124.5	1,165		0.0000		
125.5	1,165		0.0000		
126.5	1,165		0.0000		
127.5					

AQUA PENNSYLVANIA, INC.
ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1882-2019 EXPERIENCE BAND 1952-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	34,664,711		0.0000	1.0000	100.00
0.5	32,915,463	1,339	0.0000	1.0000	100.00
1.5	32,721,063	52	0.0000	1.0000	100.00
2.5	30,252,074	2,643	0.0001	0.9999	100.00
3.5	30,659,145	752	0.0000	1.0000	99.99
4.5	29,620,781	26,998	0.0009	0.9991	99.98
5.5	29,482,316	9,403	0.0003	0.9997	99.89
6.5	27,404,140	18,616	0.0007	0.9993	99.86
7.5	27,209,659	212,730	0.0078	0.9922	99.79
8.5	25,331,664	619	0.0000	1.0000	99.01
9.5	24,819,078	19,721	0.0008	0.9992	99.01
10.5	23,034,503	9,029	0.0004	0.9996	98.93
11.5	22,369,295		0.0000	1.0000	98.89
12.5	21,142,274	4,315	0.0002	0.9998	98.89
13.5	19,852,619	144,612	0.0073	0.9927	98.87
14.5	18,987,566	41	0.0000	1.0000	98.15
15.5	18,778,070	28,972	0.0015	0.9985	98.15
16.5	15,905,306	1,506	0.0001	0.9999	98.00
17.5	15,517,796	524,302	0.0338	0.9662	97.99
18.5	14,564,187	5,047	0.0003	0.9997	94.68
19.5	14,802,274		0.0000	1.0000	94.65
20.5	13,838,017		0.0000	1.0000	94.65
21.5	13,788,522		0.0000	1.0000	94.65
22.5	13,912,191	420	0.0000	1.0000	94.65
23.5	13,845,700		0.0000	1.0000	94.65
24.5	14,370,354		0.0000	1.0000	94.65
25.5	13,658,323	76	0.0000	1.0000	94.65
26.5	13,517,045	52	0.0000	1.0000	94.65
27.5	13,851,959	128,978	0.0093	0.9907	94.64
28.5	14,016,582	1,172	0.0001	0.9999	93.76
29.5	13,027,387	431	0.0000	1.0000	93.76
30.5	12,964,979		0.0000	1.0000	93.75
31.5	12,945,500	3,293	0.0003	0.9997	93.75
32.5	12,940,714		0.0000	1.0000	93.73
33.5	11,418,186	71	0.0000	1.0000	93.73
34.5	9,896,371	2,350	0.0002	0.9998	93.73
35.5	9,913,293	559	0.0001	0.9999	93.71
36.5	9,890,871		0.0000	1.0000	93.70
37.5	9,929,578	184	0.0000	1.0000	93.70
38.5	9,845,781	770	0.0001	0.9999	93.70

AQUA PENNSYLVANIA, INC.

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1882-2019 EXPERIENCE BAND 1952-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	9,903,774		0.0000	1.0000	93.69
40.5	9,908,430	11,127	0.0011	0.9989	93.69
41.5	9,919,444	38,549	0.0039	0.9961	93.59
42.5	9,918,146	556	0.0001	0.9999	93.22
43.5	9,919,627		0.0000	1.0000	93.22
44.5	9,919,451		0.0000	1.0000	93.22
45.5	9,814,162	400	0.0000	1.0000	93.22
46.5	9,800,605		0.0000	1.0000	93.21
47.5	9,820,741		0.0000	1.0000	93.21
48.5	9,820,741		0.0000	1.0000	93.21
49.5	9,840,988		0.0000	1.0000	93.21
50.5	9,840,988	2,400	0.0002	0.9998	93.21
51.5	9,834,536	4,757	0.0005	0.9995	93.19
52.5	9,871,245	2,109	0.0002	0.9998	93.15
53.5	9,871,638	2,118	0.0002	0.9998	93.13
54.5	9,863,907	2,269	0.0002	0.9998	93.11
55.5	10,011,396	11,846	0.0012	0.9988	93.08
56.5	9,997,864		0.0000	1.0000	92.97
57.5	10,014,343	431	0.0000	1.0000	92.97
58.5	10,011,298	36,878	0.0037	0.9963	92.97
59.5	9,977,004	2,650	0.0003	0.9997	92.63
60.5	9,968,122	25	0.0000	1.0000	92.60
61.5	9,955,921	1,313	0.0001	0.9999	92.60
62.5	4,529,446		0.0000	1.0000	92.59
63.5	4,592,534		0.0000	1.0000	92.59
64.5	4,594,208	451	0.0001	0.9999	92.59
65.5	4,598,821	1,271	0.0003	0.9997	92.58
66.5	4,605,893		0.0000	1.0000	92.56
67.5	4,605,836		0.0000	1.0000	92.56
68.5	4,598,796		0.0000	1.0000	92.56
69.5	4,620,625		0.0000	1.0000	92.56
70.5	4,620,625	38	0.0000	1.0000	92.56
71.5	4,620,554	107	0.0000	1.0000	92.56
72.5	4,615,791	107	0.0000	1.0000	92.55
73.5	4,611,205	280	0.0001	0.9999	92.55
74.5	4,553,015	834	0.0002	0.9998	92.55
75.5	4,551,349	2,867	0.0006	0.9994	92.53
76.5	3,664,266		0.0000	1.0000	92.47
77.5	3,609,536		0.0000	1.0000	92.47
78.5	3,603,313	3,662	0.0010	0.9990	92.47

AQUA PENNSYLVANIA, INC.

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1882-2019 EXPERIENCE BAND 1952-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	3,595,082	1,841	0.0005	0.9995	92.38
80.5	3,281,096	265	0.0001	0.9999	92.33
81.5	3,272,223		0.0000	1.0000	92.32
82.5	3,184,559	113	0.0000	1.0000	92.32
83.5	3,161,344		0.0000	1.0000	92.32
84.5	3,135,781	34	0.0000	1.0000	92.32
85.5	3,073,949	201	0.0001	0.9999	92.32
86.5	3,073,749	1,073	0.0003	0.9997	92.31
87.5	1,424,498		0.0000	1.0000	92.28
88.5	1,390,661	6,868	0.0049	0.9951	92.28
89.5	1,383,793		0.0000	1.0000	91.82
90.5	1,383,793		0.0000	1.0000	91.82
91.5	1,383,793		0.0000	1.0000	91.82
92.5	1,362,117	2,369	0.0017	0.9983	91.82
93.5	1,359,748		0.0000	1.0000	91.66
94.5	1,359,311		0.0000	1.0000	91.66
95.5	967,425	5,913	0.0061	0.9939	91.66
96.5	567,328	24,042	0.0424	0.9576	91.10
97.5	543,286	7,448	0.0137	0.9863	87.24
98.5	514,738	4,098	0.0080	0.9920	86.05
99.5	420,046		0.0000	1.0000	85.36
100.5	422,646		0.0000	1.0000	85.36
101.5	422,646	2,168	0.0051	0.9949	85.36
102.5	432,433	636	0.0015	0.9985	84.92
103.5	398,584		0.0000	1.0000	84.80
104.5	381,458		0.0000	1.0000	84.80
105.5	381,458		0.0000	1.0000	84.80
106.5	381,458		0.0000	1.0000	84.80
107.5	320,984	32	0.0001	0.9999	84.80
108.5	320,952		0.0000	1.0000	84.79
109.5	320,952	503	0.0016	0.9984	84.79
110.5	283,733		0.0000	1.0000	84.66
111.5	279,389		0.0000	1.0000	84.66
112.5	279,389	443	0.0016	0.9984	84.66
113.5	270,253		0.0000	1.0000	84.52
114.5	270,253		0.0000	1.0000	84.52
115.5	250,519		0.0000	1.0000	84.52
116.5	250,519	107	0.0004	0.9996	84.52
117.5	225,138		0.0000	1.0000	84.49
118.5	225,138	0	0.0000	1.0000	84.49

AQUA PENNSYLVANIA, INC.

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1882-2019 EXPERIENCE BAND 1952-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	224,388	524	0.0023	0.9977	84.49
120.5	223,864		0.0000	1.0000	84.29
121.5	223,864	1,633	0.0073	0.9927	84.29
122.5	222,231	140	0.0006	0.9994	83.67
123.5	68,007	2,585	0.0380	0.9620	83.62
124.5	65,422		0.0000	1.0000	80.44
125.5	65,422		0.0000	1.0000	80.44
126.5	65,422		0.0000	1.0000	80.44
127.5	65,422	7	0.0001	0.9999	80.44
128.5	57,884		0.0000	1.0000	80.44
129.5	57,884		0.0000	1.0000	80.44
130.5	57,884		0.0000	1.0000	80.44
131.5	57,884		0.0000	1.0000	80.44
132.5	44,593		0.0000	1.0000	80.44
133.5	38,120		0.0000	1.0000	80.44
134.5	26,165		0.0000	1.0000	80.44
135.5	26,165		0.0000	1.0000	80.44
136.5	26,165		0.0000	1.0000	80.44
137.5					80.44

AQUA PENNSYLVANIA, INC.

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1882-2019 EXPERIENCE BAND 1985-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	28,496,447		0.0000	1.0000	100.00
0.5	26,878,450		0.0000	1.0000	100.00
1.5	26,702,385		0.0000	1.0000	100.00
2.5	24,295,873		0.0000	1.0000	100.00
3.5	24,909,977		0.0000	1.0000	100.00
4.5	23,874,776	4,171	0.0002	0.9998	100.00
5.5	23,760,288	9,403	0.0004	0.9996	99.98
6.5	21,663,211	18,616	0.0009	0.9991	99.94
7.5	21,468,121	211,739	0.0099	0.9901	99.86
8.5	18,707,760	0	0.0000	1.0000	98.87
9.5	18,193,157	19,721	0.0011	0.9989	98.87
10.5	16,507,698	9,029	0.0005	0.9995	98.77
11.5	15,853,121		0.0000	1.0000	98.71
12.5	14,622,373	4,315	0.0003	0.9997	98.71
13.5	13,324,109	144,612	0.0109	0.9891	98.68
14.5	12,449,010		0.0000	1.0000	97.61
15.5	12,212,047	28,701	0.0024	0.9976	97.61
16.5	9,321,692	0	0.0000	1.0000	97.38
17.5	8,980,563	524,302	0.0584	0.9416	97.38
18.5	8,016,964	3,412	0.0004	0.9996	91.70
19.5	6,601,148		0.0000	1.0000	91.66
20.5	5,604,341		0.0000	1.0000	91.66
21.5	5,563,653		0.0000	1.0000	91.66
22.5	5,395,883	420	0.0001	0.9999	91.66
23.5	5,332,384		0.0000	1.0000	91.65
24.5	5,752,658		0.0000	1.0000	91.65
25.5	5,064,348		0.0000	1.0000	91.65
26.5	4,937,690		0.0000	1.0000	91.65
27.5	10,315,905	128,978	0.0125	0.9875	91.65
28.5	10,085,572		0.0000	1.0000	90.50
29.5	9,098,379	180	0.0000	1.0000	90.50
30.5	9,013,988		0.0000	1.0000	90.50
31.5	8,856,850	3,293	0.0004	0.9996	90.50
32.5	8,840,090		0.0000	1.0000	90.47
33.5	7,324,603		0.0000	1.0000	90.47
34.5	5,807,196		0.0000	1.0000	90.47
35.5	5,790,018	559	0.0001	0.9999	90.47
36.5	5,767,654		0.0000	1.0000	90.46
37.5	5,806,592	184	0.0000	1.0000	90.46
38.5	5,722,595		0.0000	1.0000	90.46

AQUA PENNSYLVANIA, INC.

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1882-2019 EXPERIENCE BAND 1985-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,748,579		0.0000	1.0000	90.46
40.5	5,753,686	11,127	0.0019	0.9981	90.46
41.5	6,608,065	38,549	0.0058	0.9942	90.28
42.5	6,572,929		0.0000	1.0000	89.76
43.5	6,581,189		0.0000	1.0000	89.76
44.5	6,584,299		0.0000	1.0000	89.76
45.5	6,482,737		0.0000	1.0000	89.76
46.5	6,478,188		0.0000	1.0000	89.76
47.5	6,491,233		0.0000	1.0000	89.76
48.5	6,518,740		0.0000	1.0000	89.76
49.5	6,546,501		0.0000	1.0000	89.76
50.5	6,547,539		0.0000	1.0000	89.76
51.5	6,552,728	1,968	0.0003	0.9997	89.76
52.5	8,248,988	1,920	0.0002	0.9998	89.73
53.5	8,281,105	2,118	0.0003	0.9997	89.71
54.5	8,275,042	2,269	0.0003	0.9997	89.68
55.5	8,575,132	11,846	0.0014	0.9986	89.66
56.5	8,561,599		0.0000	1.0000	89.54
57.5	8,664,720	431	0.0000	1.0000	89.54
58.5	8,661,676	36,878	0.0043	0.9957	89.53
59.5	8,624,797	2,650	0.0003	0.9997	89.15
60.5	9,000,262	25	0.0000	1.0000	89.12
61.5	9,383,201	1,313	0.0001	0.9999	89.12
62.5	3,956,725		0.0000	1.0000	89.11
63.5	4,043,457		0.0000	1.0000	89.11
64.5	4,180,634	451	0.0001	0.9999	89.11
65.5	4,190,928		0.0000	1.0000	89.10
66.5	4,190,578		0.0000	1.0000	89.10
67.5	4,190,521		0.0000	1.0000	89.10
68.5	4,219,931		0.0000	1.0000	89.10
69.5	4,215,595		0.0000	1.0000	89.10
70.5	4,215,595	38	0.0000	1.0000	89.10
71.5	4,216,333	107	0.0000	1.0000	89.10
72.5	4,272,045	107	0.0000	1.0000	89.10
73.5	4,267,459	280	0.0001	0.9999	89.10
74.5	4,239,297	834	0.0002	0.9998	89.09
75.5	4,274,882	2,867	0.0007	0.9993	89.07
76.5	3,387,799		0.0000	1.0000	89.01
77.5	3,333,069		0.0000	1.0000	89.01
78.5	3,326,846	3,662	0.0011	0.9989	89.01

AQUA PENNSYLVANIA, INC.

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1882-2019 EXPERIENCE BAND 1985-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	3,318,615	1,841	0.0006	0.9994	88.91
80.5	3,024,629	265	0.0001	0.9999	88.87
81.5	3,015,756		0.0000	1.0000	88.86
82.5	2,952,002	113	0.0000	1.0000	88.86
83.5	2,928,787		0.0000	1.0000	88.85
84.5	2,903,973	34	0.0000	1.0000	88.85
85.5	2,842,141	201	0.0001	0.9999	88.85
86.5	2,846,285	1,073	0.0004	0.9996	88.85
87.5	1,197,034		0.0000	1.0000	88.81
88.5	1,319,578	6,868	0.0052	0.9948	88.81
89.5	1,312,710		0.0000	1.0000	88.35
90.5	1,329,836		0.0000	1.0000	88.35
91.5	1,329,836		0.0000	1.0000	88.35
92.5	1,310,745	2,369	0.0018	0.9982	88.35
93.5	1,315,914		0.0000	1.0000	88.19
94.5	1,315,476		0.0000	1.0000	88.19
95.5	923,591	5,913	0.0064	0.9936	88.19
96.5	523,494	24,042	0.0459	0.9541	87.63
97.5	501,956	7,448	0.0148	0.9852	83.60
98.5	479,881	4,098	0.0085	0.9915	82.36
99.5	393,881		0.0000	1.0000	81.66
100.5	396,481		0.0000	1.0000	81.66
101.5	396,481	2,168	0.0055	0.9945	81.66
102.5	432,433	636	0.0015	0.9985	81.21
103.5	398,584		0.0000	1.0000	81.09
104.5	381,458		0.0000	1.0000	81.09
105.5	381,458		0.0000	1.0000	81.09
106.5	381,458		0.0000	1.0000	81.09
107.5	320,984	32	0.0001	0.9999	81.09
108.5	320,952		0.0000	1.0000	81.08
109.5	320,952	503	0.0016	0.9984	81.08
110.5	283,733		0.0000	1.0000	80.96
111.5	279,389		0.0000	1.0000	80.96
112.5	279,389	443	0.0016	0.9984	80.96
113.5	270,253		0.0000	1.0000	80.83
114.5	270,253		0.0000	1.0000	80.83
115.5	250,519		0.0000	1.0000	80.83
116.5	250,519	107	0.0004	0.9996	80.83
117.5	225,138		0.0000	1.0000	80.79
118.5	225,138	0	0.0000	1.0000	80.79

AQUA PENNSYLVANIA, INC.

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1882-2019 EXPERIENCE BAND 1985-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	224,388	524	0.0023	0.9977	80.79
120.5	223,864		0.0000	1.0000	80.61
121.5	223,864	1,633	0.0073	0.9927	80.61
122.5	222,231	140	0.0006	0.9994	80.02
123.5	68,007	2,585	0.0380	0.9620	79.97
124.5	65,422		0.0000	1.0000	76.93
125.5	65,422		0.0000	1.0000	76.93
126.5	65,422		0.0000	1.0000	76.93
127.5	65,422	7	0.0001	0.9999	76.93
128.5	57,884		0.0000	1.0000	76.92
129.5	57,884		0.0000	1.0000	76.92
130.5	57,884		0.0000	1.0000	76.92
131.5	57,884		0.0000	1.0000	76.92
132.5	44,593		0.0000	1.0000	76.92
133.5	38,120		0.0000	1.0000	76.92
134.5	26,165		0.0000	1.0000	76.92
135.5	26,165		0.0000	1.0000	76.92
136.5	26,165		0.0000	1.0000	76.92
137.5					76.92

AQUA PENNSYLVANIA, INC.

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1882-2019 EXPERIENCE BAND 2000-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	21,013,585		0.0000	1.0000	100.00
0.5	20,425,275		0.0000	1.0000	100.00
1.5	20,246,447		0.0000	1.0000	100.00
2.5	18,162,610		0.0000	1.0000	100.00
3.5	18,219,120		0.0000	1.0000	100.00
4.5	17,379,439	4,171	0.0002	0.9998	100.00
5.5	17,991,231	8,871	0.0005	0.9995	99.98
6.5	16,026,731	18,616	0.0012	0.9988	99.93
7.5	15,823,858	211,739	0.0134	0.9866	99.81
8.5	13,145,845	0	0.0000	1.0000	98.48
9.5	13,196,286	19,721	0.0015	0.9985	98.48
10.5	12,332,972	2,511	0.0002	0.9998	98.33
11.5	11,828,652		0.0000	1.0000	98.31
12.5	11,140,487	810	0.0001	0.9999	98.31
13.5	11,365,209	144,612	0.0127	0.9873	98.30
14.5	12,008,991		0.0000	1.0000	97.05
15.5	11,789,206	28,701	0.0024	0.9976	97.05
16.5	8,907,154	0	0.0000	1.0000	96.81
17.5	8,576,092	524,302	0.0611	0.9389	96.81
18.5	7,816,915	3,412	0.0004	0.9996	90.89
19.5	6,393,905		0.0000	1.0000	90.86
20.5	5,395,224		0.0000	1.0000	90.86
21.5	5,362,610		0.0000	1.0000	90.86
22.5	5,194,700	420	0.0001	0.9999	90.86
23.5	5,132,909		0.0000	1.0000	90.85
24.5	5,553,960		0.0000	1.0000	90.85
25.5	4,957,218		0.0000	1.0000	90.85
26.5	4,830,564		0.0000	1.0000	90.85
27.5	4,773,646	119,059	0.0249	0.9751	90.85
28.5	4,553,047		0.0000	1.0000	88.58
29.5	3,567,886		0.0000	1.0000	88.58
30.5	3,482,266		0.0000	1.0000	88.58
31.5	3,338,339		0.0000	1.0000	88.58
32.5	3,370,785		0.0000	1.0000	88.58
33.5	1,848,257		0.0000	1.0000	88.58
34.5	332,125		0.0000	1.0000	88.58
35.5	318,580		0.0000	1.0000	88.58
36.5	297,801		0.0000	1.0000	88.58
37.5	290,515		0.0000	1.0000	88.58
38.5	208,246		0.0000	1.0000	88.58

AQUA PENNSYLVANIA, INC.

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1882-2019 EXPERIENCE BAND 2000-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	206,535		0.0000	1.0000	88.58
40.5	220,306	11,127	0.0505	0.9495	88.58
41.5	214,566	38,549	0.1797	0.8203	84.11
42.5	5,647,186		0.0000	1.0000	69.00
43.5	5,649,223		0.0000	1.0000	69.00
44.5	5,649,878		0.0000	1.0000	69.00
45.5	5,546,455		0.0000	1.0000	69.00
46.5	5,533,648		0.0000	1.0000	69.00
47.5	5,533,784		0.0000	1.0000	69.00
48.5	5,540,825		0.0000	1.0000	69.00
49.5	5,541,498		0.0000	1.0000	69.00
50.5	5,541,498		0.0000	1.0000	69.00
51.5	5,536,755		0.0000	1.0000	69.00
52.5	5,534,278		0.0000	1.0000	69.00
53.5	5,534,887	678	0.0001	0.9999	69.00
54.5	5,556,291		0.0000	1.0000	68.99
55.5	5,550,119	10,886	0.0020	0.9980	68.99
56.5	6,412,210		0.0000	1.0000	68.85
57.5	6,463,807	254	0.0000	1.0000	68.85
58.5	6,467,163	31,205	0.0048	0.9952	68.85
59.5	6,438,860	2,650	0.0004	0.9996	68.52
60.5	6,425,708	25	0.0000	1.0000	68.49
61.5	6,422,115	1,313	0.0002	0.9998	68.49
62.5	1,006,649		0.0000	1.0000	68.48
63.5	1,034,744		0.0000	1.0000	68.48
64.5	1,059,664	451	0.0004	0.9996	68.48
65.5	1,121,098		0.0000	1.0000	68.45
66.5	1,130,738		0.0000	1.0000	68.45
67.5	2,781,238		0.0000	1.0000	68.45
68.5	2,808,235		0.0000	1.0000	68.45
69.5	2,805,566		0.0000	1.0000	68.45
70.5	3,114,548		0.0000	1.0000	68.45
71.5	3,114,516	107	0.0000	1.0000	68.45
72.5	3,213,520	107	0.0000	1.0000	68.44
73.5	3,208,934	280	0.0001	0.9999	68.44
74.5	3,180,772	834	0.0003	0.9997	68.44
75.5	3,570,991	1,308	0.0004	0.9996	68.42
76.5	3,080,607		0.0000	1.0000	68.39
77.5	3,028,420		0.0000	1.0000	68.39
78.5	3,043,297	3,662	0.0012	0.9988	68.39

AQUA PENNSYLVANIA, INC.

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1882-2019 EXPERIENCE BAND 2000-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	3,173,074	1,841	0.0006	0.9994	68.31
80.5	2,869,643	265	0.0001	0.9999	68.27
81.5	2,860,771		0.0000	1.0000	68.27
82.5	2,773,540	113	0.0000	1.0000	68.27
83.5	2,786,165		0.0000	1.0000	68.26
84.5	2,760,602	34	0.0000	1.0000	68.26
85.5	2,698,108	201	0.0001	0.9999	68.26
86.5	2,697,907	1,073	0.0004	0.9996	68.26
87.5	1,109,131		0.0000	1.0000	68.23
88.5	1,075,294	6,868	0.0064	0.9936	68.23
89.5	1,068,426		0.0000	1.0000	67.79
90.5	1,105,677		0.0000	1.0000	67.79
91.5	1,105,677		0.0000	1.0000	67.79
92.5	1,084,002	2,369	0.0022	0.9978	67.79
93.5	1,081,633		0.0000	1.0000	67.65
94.5	1,081,195		0.0000	1.0000	67.65
95.5	709,487	5,913	0.0083	0.9917	67.65
96.5	309,390	24,042	0.0777	0.9223	67.08
97.5	310,729	7,448	0.0240	0.9760	61.87
98.5	282,180	4,098	0.0145	0.9855	60.39
99.5	188,238		0.0000	1.0000	59.51
100.5	180,051		0.0000	1.0000	59.51
101.5	184,395	2,168	0.0118	0.9882	59.51
102.5	182,227	636	0.0035	0.9965	58.81
103.5	304,759		0.0000	1.0000	58.60
104.5	304,759		0.0000	1.0000	58.60
105.5	304,759		0.0000	1.0000	58.60
106.5	304,759		0.0000	1.0000	58.60
107.5	246,869	32	0.0001	0.9999	58.60
108.5	254,376		0.0000	1.0000	58.60
109.5	254,376	503	0.0020	0.9980	58.60
110.5	217,156		0.0000	1.0000	58.48
111.5	212,812		0.0000	1.0000	58.48
112.5	226,103	443	0.0020	0.9980	58.48
113.5	232,133		0.0000	1.0000	58.37
114.5	244,089		0.0000	1.0000	58.37
115.5	224,354		0.0000	1.0000	58.37
116.5	224,354	107	0.0005	0.9995	58.37
117.5	225,138		0.0000	1.0000	58.34
118.5	225,138	0	0.0000	1.0000	58.34

AQUA PENNSYLVANIA, INC.

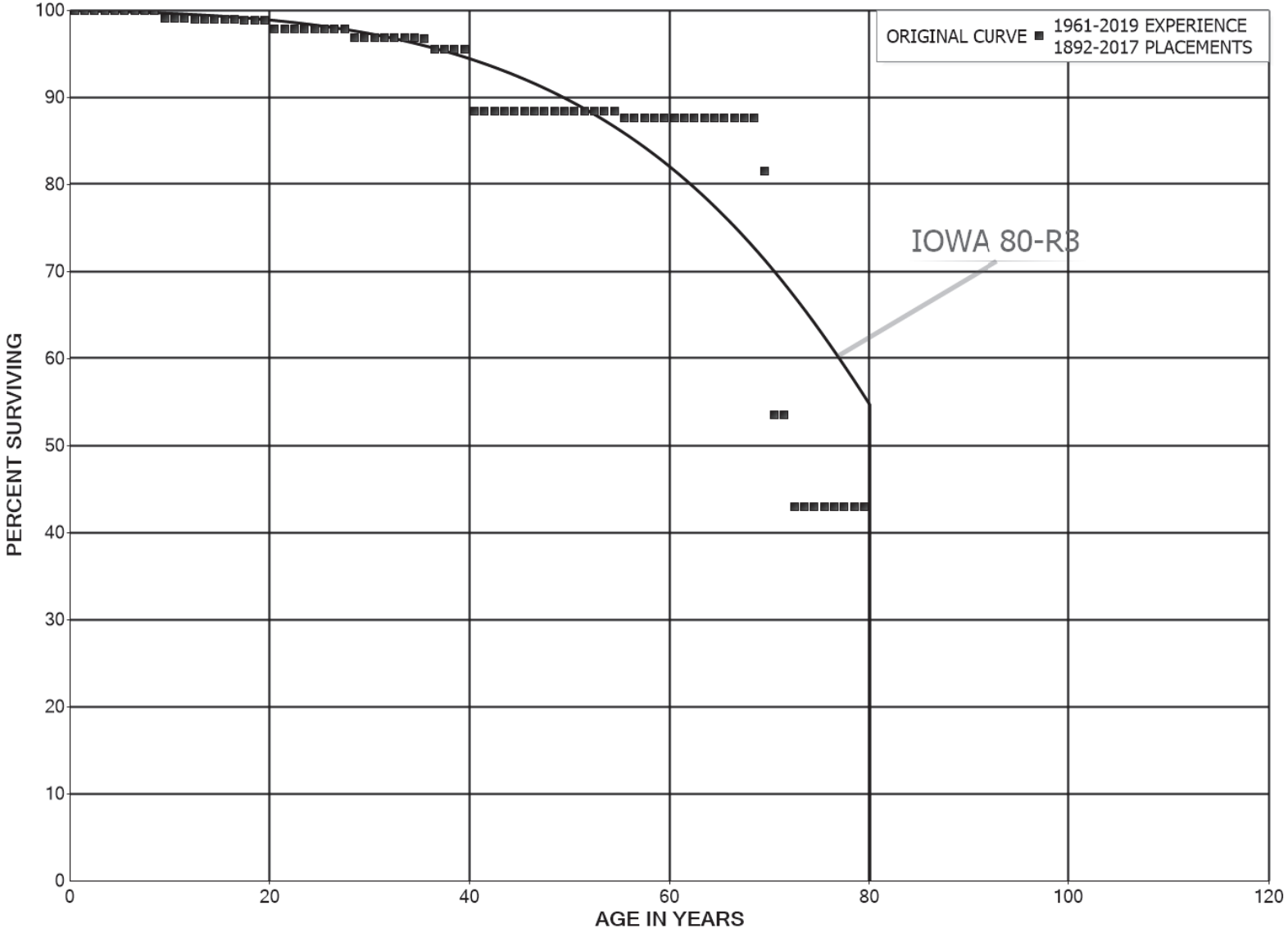
ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1882-2019 EXPERIENCE BAND 2000-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	224,388	524	0.0023	0.9977	58.34
120.5	223,864		0.0000	1.0000	58.20
121.5	223,864	1,633	0.0073	0.9927	58.20
122.5	222,231	140	0.0006	0.9994	57.78
123.5	68,007	2,585	0.0380	0.9620	57.74
124.5	65,422		0.0000	1.0000	55.55
125.5	65,422		0.0000	1.0000	55.55
126.5	65,422		0.0000	1.0000	55.55
127.5	65,422	7	0.0001	0.9999	55.55
128.5	57,884		0.0000	1.0000	55.54
129.5	57,884		0.0000	1.0000	55.54
130.5	57,884		0.0000	1.0000	55.54
131.5	57,884		0.0000	1.0000	55.54
132.5	44,593		0.0000	1.0000	55.54
133.5	38,120		0.0000	1.0000	55.54
134.5	26,165		0.0000	1.0000	55.54
135.5	26,165		0.0000	1.0000	55.54
136.5	26,165		0.0000	1.0000	55.54
137.5					55.54

AQUA PENNSYLVANIA, INC.
ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.

ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1892-2017 EXPERIENCE BAND 1961-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	18,350,099	0	0.0000	1.0000	100.00
0.5	18,350,927	0	0.0000	1.0000	100.00
1.5	18,480,733		0.0000	1.0000	100.00
2.5	18,395,765	1,901	0.0001	0.9999	100.00
3.5	16,334,737		0.0000	1.0000	99.99
4.5	16,205,438		0.0000	1.0000	99.99
5.5	16,182,709	197	0.0000	1.0000	99.99
6.5	16,090,835	7,448	0.0005	0.9995	99.99
7.5	15,856,546	3,177	0.0002	0.9998	99.94
8.5	14,623,563	118,884	0.0081	0.9919	99.92
9.5	7,356,882	5,022	0.0007	0.9993	99.11
10.5	7,254,848		0.0000	1.0000	99.04
11.5	7,059,322	4,865	0.0007	0.9993	99.04
12.5	7,040,581		0.0000	1.0000	98.97
13.5	6,999,825		0.0000	1.0000	98.97
14.5	6,979,716		0.0000	1.0000	98.97
15.5	6,763,071		0.0000	1.0000	98.97
16.5	6,462,231	7,614	0.0012	0.9988	98.97
17.5	6,331,361		0.0000	1.0000	98.86
18.5	6,191,309		0.0000	1.0000	98.86
19.5	4,821,704	48,723	0.0101	0.9899	98.86
20.5	4,536,798	652	0.0001	0.9999	97.86
21.5	4,332,439		0.0000	1.0000	97.84
22.5	4,269,497		0.0000	1.0000	97.84
23.5	3,957,456		0.0000	1.0000	97.84
24.5	3,803,954		0.0000	1.0000	97.84
25.5	3,933,955		0.0000	1.0000	97.84
26.5	3,901,404	579	0.0001	0.9999	97.84
27.5	3,900,605	39,668	0.0102	0.9898	97.83
28.5	3,844,896		0.0000	1.0000	96.83
29.5	2,922,577		0.0000	1.0000	96.83
30.5	2,108,168		0.0000	1.0000	96.83
31.5	2,204,930		0.0000	1.0000	96.83
32.5	2,204,930		0.0000	1.0000	96.83
33.5	2,204,930		0.0000	1.0000	96.83
34.5	2,193,785	1,656	0.0008	0.9992	96.83
35.5	1,805,521	23,459	0.0130	0.9870	96.76
36.5	1,779,829		0.0000	1.0000	95.50
37.5	1,769,938		0.0000	1.0000	95.50
38.5	1,677,121		0.0000	1.0000	95.50

AQUA PENNSYLVANIA, INC.

ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1892-2017 EXPERIENCE BAND 1961-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,677,121	124,690	0.0743	0.9257	95.50
40.5	1,545,422		0.0000	1.0000	88.40
41.5	1,545,422		0.0000	1.0000	88.40
42.5	1,545,422		0.0000	1.0000	88.40
43.5	1,545,422		0.0000	1.0000	88.40
44.5	1,545,422		0.0000	1.0000	88.40
45.5	1,544,593		0.0000	1.0000	88.40
46.5	1,543,776		0.0000	1.0000	88.40
47.5	1,305,086		0.0000	1.0000	88.40
48.5	751,266		0.0000	1.0000	88.40
49.5	751,266		0.0000	1.0000	88.40
50.5	477,194		0.0000	1.0000	88.40
51.5	476,670		0.0000	1.0000	88.40
52.5	480,020		0.0000	1.0000	88.40
53.5	480,020		0.0000	1.0000	88.40
54.5	480,020	4,445	0.0093	0.9907	88.40
55.5	378,708		0.0000	1.0000	87.59
56.5	368,866		0.0000	1.0000	87.59
57.5	328,834		0.0000	1.0000	87.59
58.5	47,584		0.0000	1.0000	87.59
59.5	20,096		0.0000	1.0000	87.59
60.5	20,096		0.0000	1.0000	87.59
61.5	20,096		0.0000	1.0000	87.59
62.5	4,355		0.0000	1.0000	87.59
63.5	4,355		0.0000	1.0000	87.59
64.5	4,355		0.0000	1.0000	87.59
65.5	4,355		0.0000	1.0000	87.59
66.5	4,355		0.0000	1.0000	87.59
67.5	4,355		0.0000	1.0000	87.59
68.5	5,516	383	0.0694	0.9306	87.59
69.5	5,133	1,763	0.3435	0.6565	81.51
70.5	3,370		0.0000	1.0000	53.51
71.5	3,370	662	0.1965	0.8035	53.51
72.5	2,708		0.0000	1.0000	43.00
73.5	2,708		0.0000	1.0000	43.00
74.5	2,708		0.0000	1.0000	43.00
75.5	2,708		0.0000	1.0000	43.00
76.5	2,708		0.0000	1.0000	43.00
77.5	1,493		0.0000	1.0000	43.00
78.5	1,493		0.0000	1.0000	43.00

AQUA PENNSYLVANIA, INC.

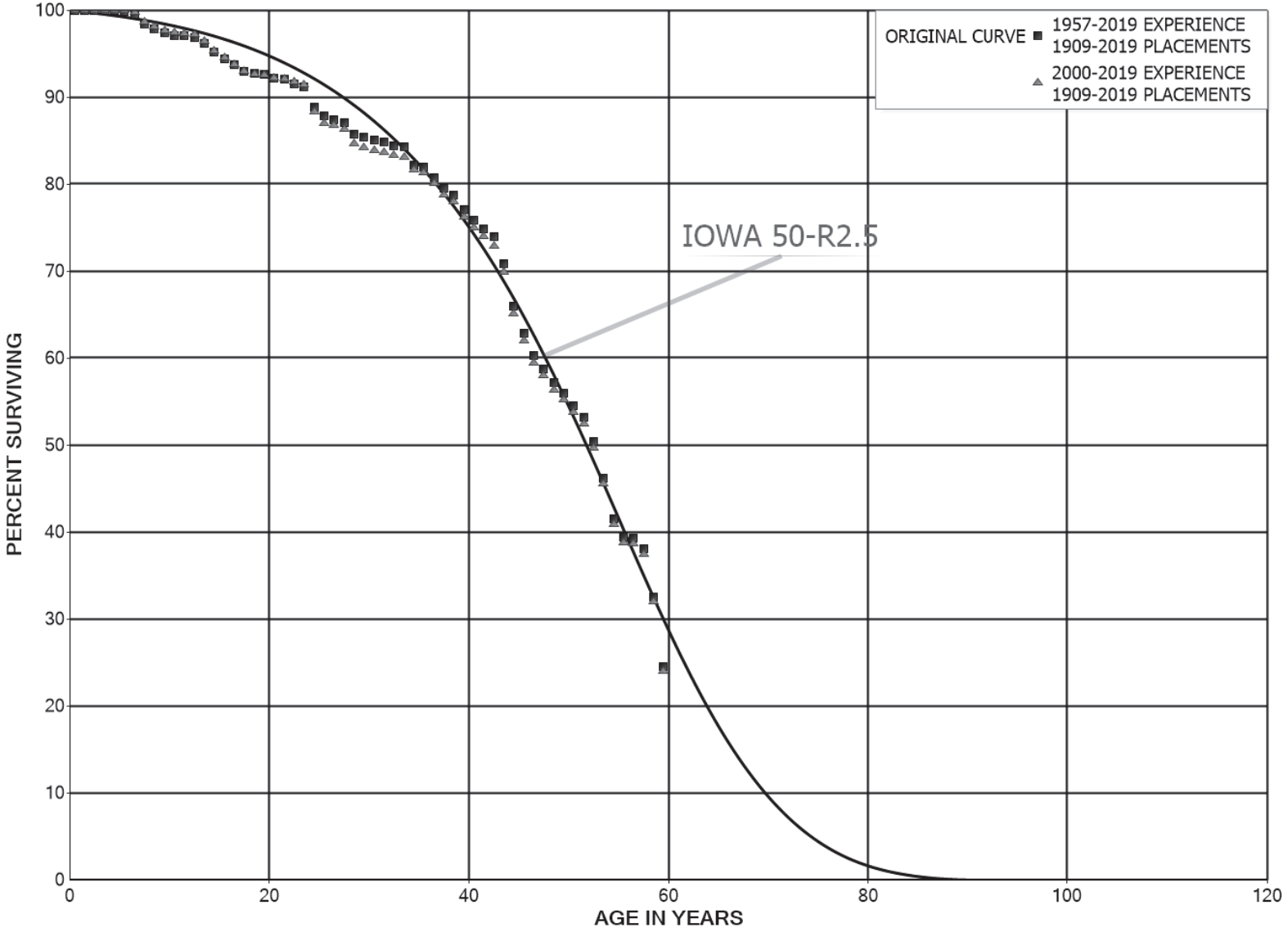
ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1892-2017 EXPERIENCE BAND 1961-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,493		0.0000	1.0000	43.00
80.5	1,493		0.0000	1.0000	43.00
81.5	1,493		0.0000	1.0000	43.00
82.5	1,493	332	0.2222	0.7778	43.00
83.5	1,161		0.0000	1.0000	33.44
84.5	1,161		0.0000	1.0000	33.44
85.5	1,161		0.0000	1.0000	33.44
86.5	1,161		0.0000	1.0000	33.44
87.5	1,161		0.0000	1.0000	33.44
88.5	1,161		0.0000	1.0000	33.44
89.5	1,161		0.0000	1.0000	33.44
90.5	1,161		0.0000	1.0000	33.44
91.5	1,161		0.0000	1.0000	33.44
92.5	1,161		0.0000	1.0000	33.44
93.5	1,161		0.0000	1.0000	33.44
94.5	1,161		0.0000	1.0000	33.44
95.5	1,161		0.0000	1.0000	33.44
96.5	1,161		0.0000	1.0000	33.44
97.5	1,161		0.0000	1.0000	33.44
98.5	1,161		0.0000	1.0000	33.44
99.5	10,592		0.0000	1.0000	33.44
100.5	10,592		0.0000	1.0000	33.44
101.5	10,592		0.0000	1.0000	33.44
102.5	10,592	1,161	0.1097	0.8903	33.44
103.5	9,431	6,073	0.6439	0.3561	29.78
104.5	3,358		0.0000	1.0000	10.60
105.5	3,358		0.0000	1.0000	10.60
106.5	3,358		0.0000	1.0000	10.60
107.5	3,358		0.0000	1.0000	10.60
108.5	3,358		0.0000	1.0000	10.60
109.5	3,358		0.0000	1.0000	10.60
110.5					10.60

AQUA PENNSYLVANIA, INC.
ACCOUNT 307 WELLS AND SPRINGS
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.

ACCOUNT 307 WELLS AND SPRINGS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1909-2019 EXPERIENCE BAND 1957-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	82,717,650	2,681	0.0000	1.0000	100.00
0.5	76,444,894	3,167	0.0000	1.0000	100.00
1.5	72,384,063	44,183	0.0006	0.9994	99.99
2.5	55,672,143	8,810	0.0002	0.9998	99.93
3.5	54,057,850	7,006	0.0001	0.9999	99.92
4.5	45,637,266	53,082	0.0012	0.9988	99.90
5.5	45,198,826	114,321	0.0025	0.9975	99.79
6.5	44,201,019	511,142	0.0116	0.9884	99.53
7.5	38,979,145	227,650	0.0058	0.9942	98.38
8.5	36,735,023	159,438	0.0043	0.9957	97.81
9.5	32,028,385	107,690	0.0034	0.9966	97.38
10.5	28,978,326	9,744	0.0003	0.9997	97.06
11.5	24,216,173	49,508	0.0020	0.9980	97.02
12.5	22,125,737	146,635	0.0066	0.9934	96.83
13.5	20,500,586	223,962	0.0109	0.9891	96.18
14.5	19,231,902	147,595	0.0077	0.9923	95.13
15.5	17,861,947	129,141	0.0072	0.9928	94.40
16.5	17,210,582	140,251	0.0081	0.9919	93.72
17.5	10,362,761	27,918	0.0027	0.9973	92.96
18.5	10,432,155	9,655	0.0009	0.9991	92.71
19.5	8,908,754	43,064	0.0048	0.9952	92.62
20.5	8,160,049	11,503	0.0014	0.9986	92.17
21.5	8,019,697	49,924	0.0062	0.9938	92.04
22.5	7,701,360	24,471	0.0032	0.9968	91.47
23.5	7,689,135	196,507	0.0256	0.9744	91.18
24.5	7,411,693	83,090	0.0112	0.9888	88.85
25.5	7,167,347	36,025	0.0050	0.9950	87.85
26.5	7,051,587	31,428	0.0045	0.9955	87.41
27.5	6,865,031	106,122	0.0155	0.9845	87.02
28.5	6,411,806	20,608	0.0032	0.9968	85.68
29.5	5,995,887	24,526	0.0041	0.9959	85.40
30.5	5,643,489	16,531	0.0029	0.9971	85.05
31.5	5,159,247	21,922	0.0042	0.9958	84.80
32.5	4,864,399	7,771	0.0016	0.9984	84.44
33.5	4,952,226	123,677	0.0250	0.9750	84.31
34.5	4,499,021	14,252	0.0032	0.9968	82.20
35.5	3,858,604	56,209	0.0146	0.9854	81.94
36.5	3,796,542	59,453	0.0157	0.9843	80.75
37.5	3,672,686	34,215	0.0093	0.9907	79.48
38.5	3,447,644	71,951	0.0209	0.9791	78.74

AQUA PENNSYLVANIA, INC.

ACCOUNT 307 WELLS AND SPRINGS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2019 EXPERIENCE BAND 1957-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,113,852	50,531	0.0162	0.9838	77.10
40.5	2,941,025	37,547	0.0128	0.9872	75.85
41.5	2,265,357	29,732	0.0131	0.9869	74.88
42.5	2,238,446	93,956	0.0420	0.9580	73.90
43.5	2,138,291	144,988	0.0678	0.9322	70.80
44.5	1,947,903	91,793	0.0471	0.9529	66.00
45.5	1,609,115	66,254	0.0412	0.9588	62.89
46.5	1,382,309	35,592	0.0257	0.9743	60.30
47.5	1,287,476	34,569	0.0268	0.9732	58.74
48.5	1,195,887	25,083	0.0210	0.9790	57.17
49.5	1,063,609	27,363	0.0257	0.9743	55.97
50.5	835,599	21,061	0.0252	0.9748	54.53
51.5	730,914	37,793	0.0517	0.9483	53.15
52.5	595,500	50,010	0.0840	0.9160	50.40
53.5	492,638	49,974	0.1014	0.8986	46.17
54.5	288,607	14,411	0.0499	0.9501	41.49
55.5	216,244	884	0.0041	0.9959	39.42
56.5	182,949	5,488	0.0300	0.9700	39.26
57.5	158,038	23,162	0.1466	0.8534	38.08
58.5	120,779	29,522	0.2444	0.7556	32.50
59.5	63,116	3,336	0.0529	0.9471	24.55
60.5	52,892	7,333	0.1386	0.8614	23.26
61.5	41,413	9,548	0.2305	0.7695	20.03
62.5	11,257	589	0.0523	0.9477	15.41
63.5	10,668	5,223	0.4896	0.5104	14.61
64.5	5,445	493	0.0906	0.9094	7.46
65.5	4,952		0.0000	1.0000	6.78
66.5	3,318		0.0000	1.0000	6.78
67.5	6,681	212	0.0317	0.9683	6.78
68.5	6,469		0.0000	1.0000	6.57
69.5	3,220		0.0000	1.0000	6.57
70.5	3,220		0.0000	1.0000	6.57
71.5	3,220		0.0000	1.0000	6.57
72.5	3,220	32	0.0099	0.9901	6.57
73.5	3,188	1,535	0.4814	0.5186	6.50
74.5	1,654		0.0000	1.0000	3.37
75.5	1,654		0.0000	1.0000	3.37
76.5	1,861		0.0000	1.0000	3.37
77.5	37,715		0.0000	1.0000	3.37
78.5	37,715		0.0000	1.0000	3.37

AQUA PENNSYLVANIA, INC.

ACCOUNT 307 WELLS AND SPRINGS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2019 EXPERIENCE BAND 1957-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	37,715		0.0000	1.0000	3.37
80.5	37,715		0.0000	1.0000	3.37
81.5	37,715		0.0000	1.0000	3.37
82.5	37,715		0.0000	1.0000	3.37
83.5	37,715		0.0000	1.0000	3.37
84.5	37,715		0.0000	1.0000	3.37
85.5	37,715		0.0000	1.0000	3.37
86.5	37,715		0.0000	1.0000	3.37
87.5	37,715		0.0000	1.0000	3.37
88.5	37,715		0.0000	1.0000	3.37
89.5	37,715	372	0.0099	0.9901	3.37
90.5	37,343	52	0.0014	0.9986	3.34
91.5	37,291	21	0.0006	0.9994	3.33
92.5	37,270	536	0.0144	0.9856	3.33
93.5	36,735	26,093	0.7103	0.2897	3.28
94.5	1,654		0.0000	1.0000	0.95
95.5	1,654		0.0000	1.0000	0.95
96.5	5,700		0.0000	1.0000	0.95
97.5	5,700		0.0000	1.0000	0.95
98.5	5,700		0.0000	1.0000	0.95
99.5	5,700	541	0.0949	0.9051	0.95
100.5	5,159	2,313	0.4483	0.5517	0.86
101.5	2,846	1,193	0.4190	0.5810	0.47
102.5	1,654	60	0.0363	0.9637	0.28
103.5	1,594		0.0000	1.0000	0.27
104.5	1,594		0.0000	1.0000	0.27
105.5	1,594		0.0000	1.0000	0.27
106.5	1,594		0.0000	1.0000	0.27
107.5	1,594		0.0000	1.0000	0.27
108.5	1,594	14	0.0088	0.9912	0.27
109.5	1,579		0.0000	1.0000	0.26
110.5					0.26

AQUA PENNSYLVANIA, INC.

ACCOUNT 307 WELLS AND SPRINGS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1909-2019 EXPERIENCE BAND 2000-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	77,348,489	2,681	0.0000	1.0000	100.00
0.5	72,806,460	0	0.0000	1.0000	100.00
1.5	69,263,139		0.0000	1.0000	100.00
2.5	52,503,043	4,517	0.0001	0.9999	100.00
3.5	50,772,667	6,741	0.0001	0.9999	99.99
4.5	42,398,282	13,585	0.0003	0.9997	99.97
5.5	41,603,965	104,910	0.0025	0.9975	99.94
6.5	40,592,189	447,709	0.0110	0.9890	99.69
7.5	35,505,595	199,401	0.0056	0.9944	98.59
8.5	33,337,740	155,032	0.0047	0.9953	98.04
9.5	29,040,143	67,332	0.0023	0.9977	97.58
10.5	26,150,675	7,194	0.0003	0.9997	97.36
11.5	21,529,606	43,079	0.0020	0.9980	97.33
12.5	19,786,554	141,742	0.0072	0.9928	97.13
13.5	18,349,453	223,787	0.0122	0.9878	96.44
14.5	17,111,359	144,977	0.0085	0.9915	95.26
15.5	15,622,075	126,827	0.0081	0.9919	94.45
16.5	14,927,822	118,156	0.0079	0.9921	93.69
17.5	7,857,905	27,918	0.0036	0.9964	92.95
18.5	8,109,259	6,980	0.0009	0.9991	92.62
19.5	6,581,210	24,479	0.0037	0.9963	92.54
20.5	6,029,487	8,895	0.0015	0.9985	92.19
21.5	5,773,566	22,116	0.0038	0.9962	92.06
22.5	5,739,644	20,931	0.0036	0.9964	91.70
23.5	5,760,205	195,946	0.0340	0.9660	91.37
24.5	5,420,304	82,979	0.0153	0.9847	88.26
25.5	5,608,794	12,852	0.0023	0.9977	86.91
26.5	5,688,120	31,428	0.0055	0.9945	86.71
27.5	5,487,094	106,122	0.0193	0.9807	86.23
28.5	5,061,069	20,608	0.0041	0.9959	84.56
29.5	4,766,133	24,526	0.0051	0.9949	84.22
30.5	4,589,157	9,420	0.0021	0.9979	83.79
31.5	4,242,212	18,813	0.0044	0.9956	83.61
32.5	4,136,464	6,351	0.0015	0.9985	83.24
33.5	4,262,780	76,650	0.0180	0.9820	83.12
34.5	4,040,059	14,252	0.0035	0.9965	81.62
35.5	3,550,734	56,209	0.0158	0.9842	81.33
36.5	3,521,677	59,453	0.0169	0.9831	80.05
37.5	3,443,224	34,215	0.0099	0.9901	78.69
38.5	3,271,229	71,951	0.0220	0.9780	77.91

AQUA PENNSYLVANIA, INC.

ACCOUNT 307 WELLS AND SPRINGS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2019 EXPERIENCE BAND 2000-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,980,186	50,531	0.0170	0.9830	76.20
40.5	2,807,359	37,547	0.0134	0.9866	74.91
41.5	2,146,795	29,732	0.0138	0.9862	73.90
42.5	2,231,464	93,956	0.0421	0.9579	72.88
43.5	2,131,309	144,988	0.0680	0.9320	69.81
44.5	1,940,921	91,793	0.0473	0.9527	65.06
45.5	1,604,804	66,254	0.0413	0.9587	61.99
46.5	1,380,645	35,592	0.0258	0.9742	59.43
47.5	1,284,158	34,569	0.0269	0.9731	57.90
48.5	1,192,569	25,083	0.0210	0.9790	56.34
49.5	1,060,292	27,363	0.0258	0.9742	55.15
50.5	832,281	21,061	0.0253	0.9747	53.73
51.5	727,596	37,793	0.0519	0.9481	52.37
52.5	592,183	50,010	0.0845	0.9155	49.65
53.5	489,320	49,974	0.1021	0.8979	45.46
54.5	286,954	14,411	0.0502	0.9498	40.81
55.5	214,590	884	0.0041	0.9959	38.76
56.5	181,295	5,488	0.0303	0.9697	38.60
57.5	156,384	23,162	0.1481	0.8519	37.44
58.5	119,126	29,522	0.2478	0.7522	31.89
59.5	61,463	3,336	0.0543	0.9457	23.99
60.5	51,238	7,333	0.1431	0.8569	22.69
61.5	39,760	9,548	0.2401	0.7599	19.44
62.5	9,603	589	0.0613	0.9387	14.77
63.5	9,014	5,223	0.5794	0.4206	13.86
64.5	3,792	493	0.1301	0.8699	5.83
65.5	3,299		0.0000	1.0000	5.07
66.5	1,664		0.0000	1.0000	5.07
67.5	5,028	212	0.0422	0.9578	5.07
68.5	4,816		0.0000	1.0000	4.86
69.5	1,567		0.0000	1.0000	4.86
70.5	1,567		0.0000	1.0000	4.86
71.5	1,567		0.0000	1.0000	4.86
72.5	1,567	32	0.0204	0.9796	4.86
73.5	1,535	1,535	1.0000		4.76
74.5					
75.5					
76.5	208		0.0000		
77.5	36,062		0.0000		
78.5	36,062		0.0000		

AQUA PENNSYLVANIA, INC.

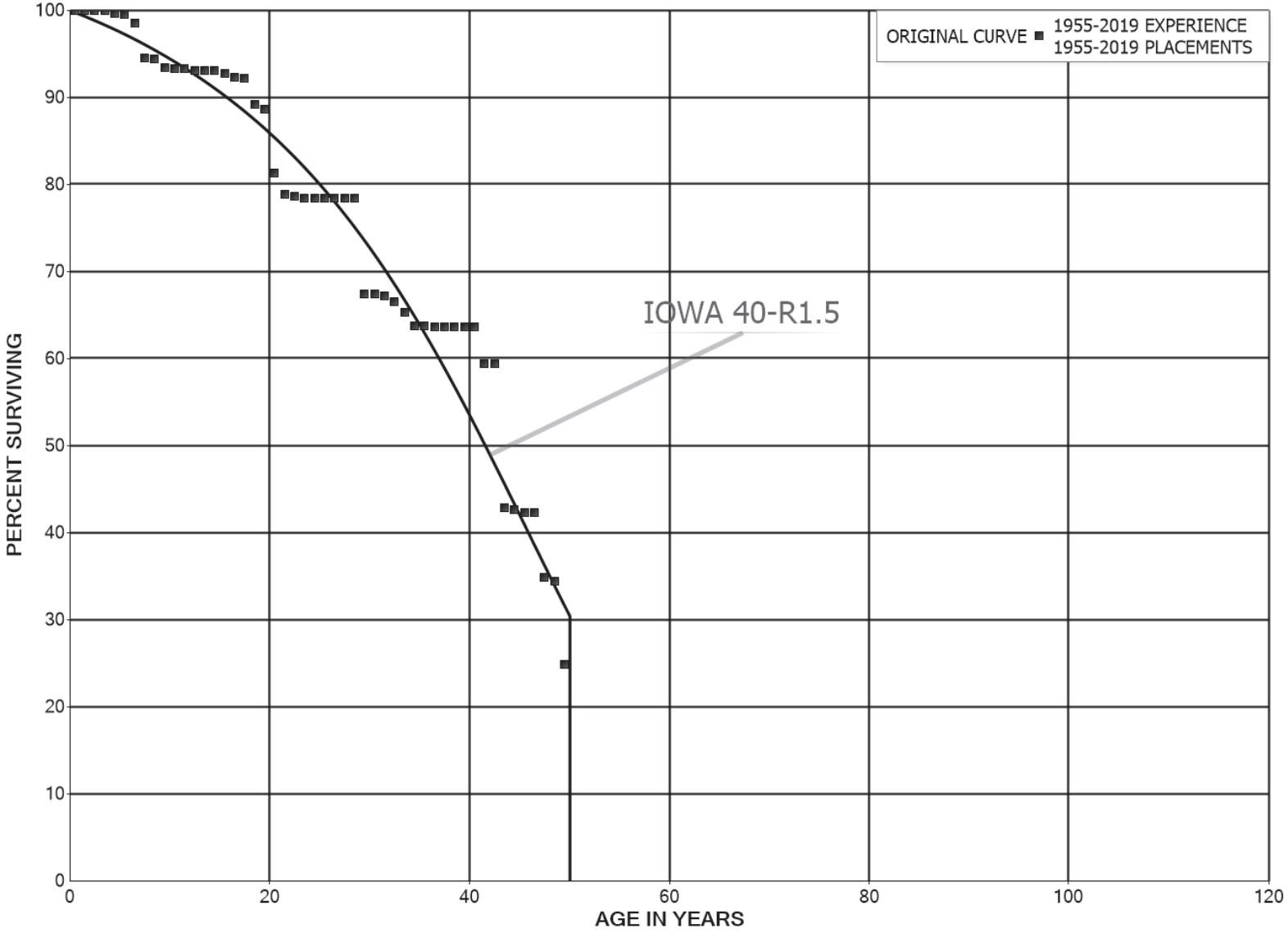
ACCOUNT 307 WELLS AND SPRINGS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2019 EXPERIENCE BAND 2000-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	36,062		0.0000		
80.5	36,062		0.0000		
81.5	36,062		0.0000		
82.5	36,062		0.0000		
83.5	36,062		0.0000		
84.5	36,062		0.0000		
85.5	36,062		0.0000		
86.5	36,062		0.0000		
87.5	36,062		0.0000		
88.5	36,062		0.0000		
89.5	36,062	372	0.0103		
90.5	37,343	52	0.0014		
91.5	37,291	21	0.0006		
92.5	37,270	536	0.0144		
93.5	36,735	26,093	0.7103		
94.5	1,654		0.0000		
95.5	1,654		0.0000		
96.5	5,700		0.0000		
97.5	5,700		0.0000		
98.5	5,700		0.0000		
99.5	5,700	541	0.0949		
100.5	5,159	2,313	0.4483		
101.5	2,846	1,193	0.4190		
102.5	1,654	60	0.0363		
103.5	1,594		0.0000		
104.5	1,594		0.0000		
105.5	1,594		0.0000		
106.5	1,594		0.0000		
107.5	1,594		0.0000		
108.5	1,594	14	0.0088		
109.5	1,579		0.0000		
110.5					

AQUA PENNSYLVANIA, INC.
ACCOUNT 310.4 OTHER POWER PRODUCTION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.

ACCOUNT 310.4 OTHER POWER PRODUCTION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1955-2019 EXPERIENCE BAND 1955-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	31,745,134		0.0000	1.0000	100.00
0.5	26,674,569	0	0.0000	1.0000	100.00
1.5	24,747,769		0.0000	1.0000	100.00
2.5	24,130,902	4,216	0.0002	0.9998	100.00
3.5	23,684,170	92,658	0.0039	0.9961	99.98
4.5	21,406,776	8,980	0.0004	0.9996	99.59
5.5	21,147,229	215,057	0.0102	0.9898	99.55
6.5	20,676,550	849,234	0.0411	0.9589	98.54
7.5	19,705,645	28,095	0.0014	0.9986	94.49
8.5	11,512,996	117,443	0.0102	0.9898	94.36
9.5	4,268,866	3,339	0.0008	0.9992	93.39
10.5	3,186,367		0.0000	1.0000	93.32
11.5	2,426,173	5,936	0.0024	0.9976	93.32
12.5	1,211,789	755	0.0006	0.9994	93.09
13.5	749,210		0.0000	1.0000	93.03
14.5	674,364	1,930	0.0029	0.9971	93.03
15.5	760,477	4,205	0.0055	0.9945	92.77
16.5	716,416	420	0.0006	0.9994	92.25
17.5	521,640	16,901	0.0324	0.9676	92.20
18.5	504,739	3,365	0.0067	0.9933	89.21
19.5	408,047	33,963	0.0832	0.9168	88.62
20.5	501,754	14,989	0.0299	0.9701	81.24
21.5	486,765	1,337	0.0027	0.9973	78.82
22.5	813,028	1,660	0.0020	0.9980	78.60
23.5	796,378		0.0000	1.0000	78.44
24.5	822,849		0.0000	1.0000	78.44
25.5	822,849		0.0000	1.0000	78.44
26.5	822,849	675	0.0008	0.9992	78.44
27.5	659,175	160	0.0002	0.9998	78.37
28.5	658,215	92,202	0.1401	0.8599	78.35
29.5	539,542		0.0000	1.0000	67.38
30.5	549,772	1,929	0.0035	0.9965	67.38
31.5	483,798	4,317	0.0089	0.9911	67.14
32.5	460,166	8,551	0.0186	0.9814	66.54
33.5	428,395	10,230	0.0239	0.9761	65.31
34.5	315,565	175	0.0006	0.9994	63.75
35.5	315,390	381	0.0012	0.9988	63.71
36.5	315,010		0.0000	1.0000	63.64
37.5	315,010		0.0000	1.0000	63.64
38.5	315,010		0.0000	1.0000	63.64

AQUA PENNSYLVANIA, INC.

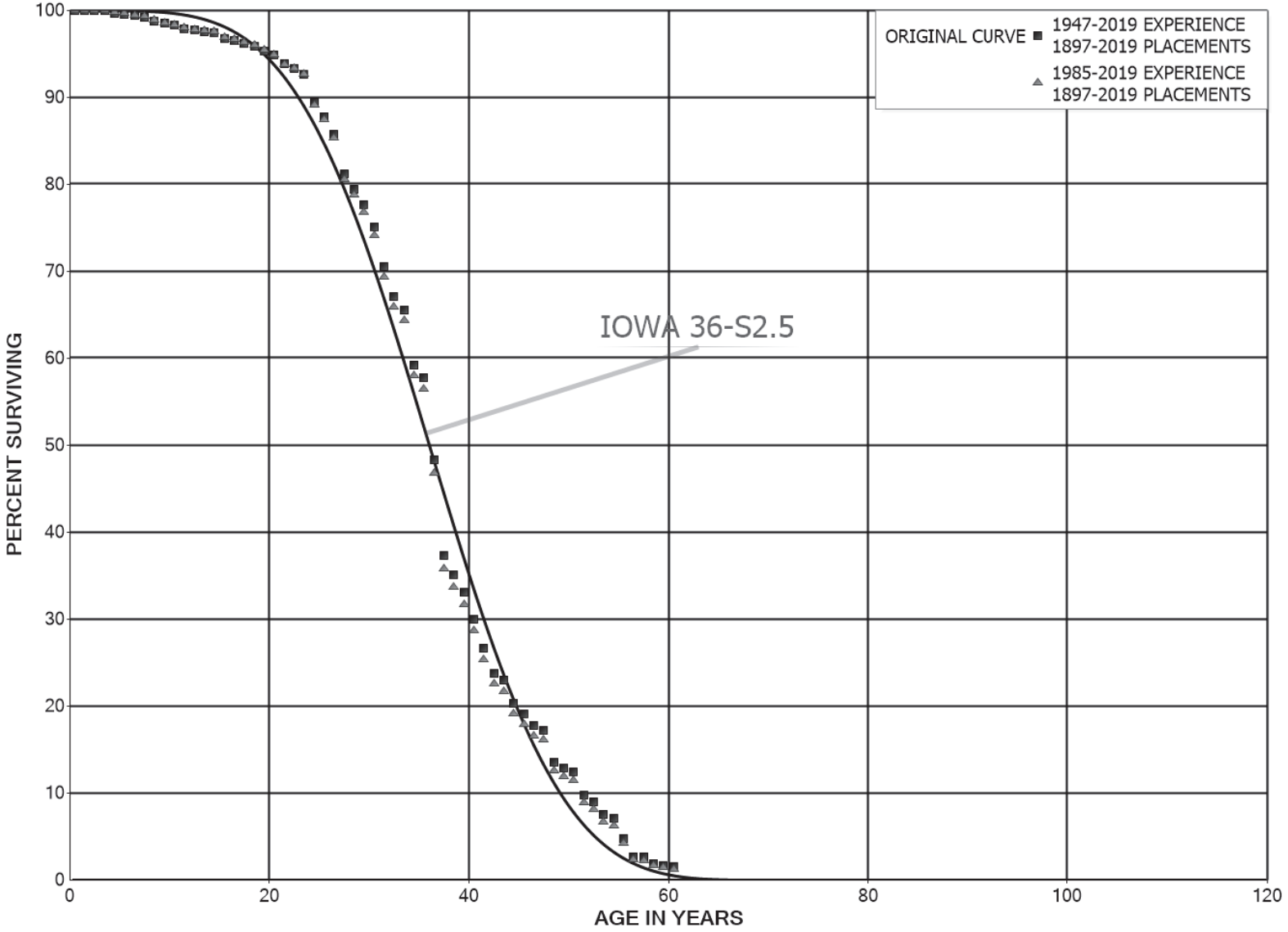
ACCOUNT 310.4 OTHER POWER PRODUCTION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1955-2019 EXPERIENCE BAND 1955-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	315,010		0.0000	1.0000	63.64
40.5	315,010	21,215	0.0673	0.9327	63.64
41.5	293,795		0.0000	1.0000	59.35
42.5	293,795	81,541	0.2775	0.7225	59.35
43.5	212,254	1,043	0.0049	0.9951	42.88
44.5	191,195	1,478	0.0077	0.9923	42.67
45.5	189,718		0.0000	1.0000	42.34
46.5	189,718	33,660	0.1774	0.8226	42.34
47.5	156,057	1,808	0.0116	0.9884	34.83
48.5	154,250	42,783	0.2774	0.7226	34.42
49.5	111,467	111,467	1.0000		24.87
50.5					

AQUA PENNSYLVANIA, INC.
ACCOUNT 311 ELECTRIC PUMPING EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.

ACCOUNT 311 ELECTRIC PUMPING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1897-2019 EXPERIENCE BAND 1947-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	98,869,191	0	0.0000	1.0000	100.00
0.5	96,543,601	2,729	0.0000	1.0000	100.00
1.5	98,517,029	55,238	0.0006	0.9994	100.00
2.5	94,124,565	47,349	0.0005	0.9995	99.94
3.5	91,733,490	203,272	0.0022	0.9978	99.89
4.5	87,258,984	108,846	0.0012	0.9988	99.67
5.5	85,340,121	154,052	0.0018	0.9982	99.55
6.5	81,841,441	148,144	0.0018	0.9982	99.37
7.5	77,006,405	348,815	0.0045	0.9955	99.19
8.5	72,911,715	200,870	0.0028	0.9972	98.74
9.5	70,565,962	148,702	0.0021	0.9979	98.46
10.5	68,084,781	272,132	0.0040	0.9960	98.26
11.5	66,152,812	96,727	0.0015	0.9985	97.86
12.5	59,804,401	105,726	0.0018	0.9982	97.72
13.5	56,395,383	106,850	0.0019	0.9981	97.55
14.5	53,209,107	325,812	0.0061	0.9939	97.36
15.5	51,578,851	147,286	0.0029	0.9971	96.77
16.5	50,694,030	160,926	0.0032	0.9968	96.49
17.5	49,955,304	179,676	0.0036	0.9964	96.18
18.5	48,155,967	256,343	0.0053	0.9947	95.84
19.5	43,663,871	239,477	0.0055	0.9945	95.33
20.5	41,737,163	439,010	0.0105	0.9895	94.81
21.5	39,734,098	204,155	0.0051	0.9949	93.81
22.5	38,546,894	275,960	0.0072	0.9928	93.33
23.5	36,717,667	1,299,209	0.0354	0.9646	92.66
24.5	32,249,658	604,691	0.0188	0.9812	89.38
25.5	30,942,035	707,893	0.0229	0.9771	87.70
26.5	27,258,467	1,434,248	0.0526	0.9474	85.70
27.5	25,034,874	547,113	0.0219	0.9781	81.19
28.5	16,508,458	379,113	0.0230	0.9770	79.41
29.5	15,106,574	494,661	0.0327	0.9673	77.59
30.5	13,479,902	823,533	0.0611	0.9389	75.05
31.5	11,673,300	560,273	0.0480	0.9520	70.46
32.5	8,211,858	195,812	0.0238	0.9762	67.08
33.5	7,688,727	734,954	0.0956	0.9044	65.48
34.5	6,993,555	175,730	0.0251	0.9749	59.22
35.5	6,843,388	1,123,668	0.1642	0.8358	57.74
36.5	5,730,532	1,308,589	0.2284	0.7716	48.26
37.5	4,483,568	264,620	0.0590	0.9410	37.24
38.5	4,234,984	238,286	0.0563	0.9437	35.04

AQUA PENNSYLVANIA, INC.

ACCOUNT 311 ELECTRIC PUMPING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1897-2019 EXPERIENCE BAND 1947-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,993,946	372,473	0.0933	0.9067	33.07
40.5	3,637,609	405,991	0.1116	0.8884	29.98
41.5	3,235,556	348,642	0.1078	0.8922	26.64
42.5	2,898,414	98,977	0.0341	0.9659	23.77
43.5	2,808,862	320,255	0.1140	0.8860	22.95
44.5	2,492,168	160,435	0.0644	0.9356	20.34
45.5	2,331,733	163,148	0.0700	0.9300	19.03
46.5	2,169,163	61,351	0.0283	0.9717	17.70
47.5	2,110,464	446,513	0.2116	0.7884	17.20
48.5	1,661,132	88,216	0.0531	0.9469	13.56
49.5	1,570,382	51,417	0.0327	0.9673	12.84
50.5	1,518,965	329,266	0.2168	0.7832	12.42
51.5	1,189,699	98,877	0.0831	0.9169	9.73
52.5	1,105,855	175,629	0.1588	0.8412	8.92
53.5	930,226	59,167	0.0636	0.9364	7.50
54.5	871,059	278,860	0.3201	0.6799	7.02
55.5	592,200	266,100	0.4493	0.5507	4.78
56.5	325,479	5,316	0.0163	0.9837	2.63
57.5	325,912	88,301	0.2709	0.7291	2.59
58.5	237,611	33,657	0.1416	0.8584	1.89
59.5	203,954	20,485	0.1004	0.8996	1.62
60.5	183,470	88,542	0.4826	0.5174	1.46
61.5	97,199	761	0.0078	0.9922	0.75
62.5	96,438	13,211	0.1370	0.8630	0.75
63.5	82,402	17,351	0.2106	0.7894	0.65
64.5	65,051	7,692	0.1182	0.8818	0.51
65.5	57,359	3,967	0.0692	0.9308	0.45
66.5	49,220	15,745	0.3199	0.6801	0.42
67.5	34,955		0.0000	1.0000	0.28
68.5	65,343	3,750	0.0574	0.9426	0.28
69.5	61,594	6,332	0.1028	0.8972	0.27
70.5	55,262		0.0000	1.0000	0.24
71.5	55,262	363	0.0066	0.9934	0.24
72.5	57,481		0.0000	1.0000	0.24
73.5	57,481		0.0000	1.0000	0.24
74.5	57,481	28,488	0.4956	0.5044	0.24
75.5	28,993	4,265	0.1471	0.8529	0.12
76.5	24,728	233	0.0094	0.9906	0.10
77.5	24,495	14,146	0.5775	0.4225	0.10
78.5	10,349	1,641	0.1586	0.8414	0.04

AQUA PENNSYLVANIA, INC.

ACCOUNT 311 ELECTRIC PUMPING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1897-2019 EXPERIENCE BAND 1947-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	8,708		0.0000	1.0000	0.04
80.5	8,708		0.0000	1.0000	0.04
81.5	8,708		0.0000	1.0000	0.04
82.5	8,708	3,854	0.4425	0.5575	0.04
83.5	4,854		0.0000	1.0000	0.02
84.5	4,854	2,272	0.4681	0.5319	0.02
85.5	2,582		0.0000	1.0000	0.01
86.5	2,582		0.0000	1.0000	0.01
87.5	2,582		0.0000	1.0000	0.01
88.5	2,582		0.0000	1.0000	0.01
89.5	2,582		0.0000	1.0000	0.01
90.5	2,582		0.0000	1.0000	0.01
91.5	2,582		0.0000	1.0000	0.01
92.5	2,582		0.0000	1.0000	0.01
93.5	2,582		0.0000	1.0000	0.01
94.5	2,582		0.0000	1.0000	0.01
95.5	2,582		0.0000	1.0000	0.01
96.5	2,582		0.0000	1.0000	0.01
97.5	2,582		0.0000	1.0000	0.01
98.5	2,582		0.0000	1.0000	0.01
99.5	2,582		0.0000	1.0000	0.01
100.5	2,582		0.0000	1.0000	0.01
101.5	2,582		0.0000	1.0000	0.01
102.5	2,582		0.0000	1.0000	0.01
103.5	2,582		0.0000	1.0000	0.01
104.5	2,582		0.0000	1.0000	0.01
105.5	2,582		0.0000	1.0000	0.01
106.5	2,582		0.0000	1.0000	0.01
107.5	2,582		0.0000	1.0000	0.01
108.5	2,582		0.0000	1.0000	0.01
109.5	2,582		0.0000	1.0000	0.01
110.5	2,582		0.0000	1.0000	0.01
111.5	2,582	2,582	1.0000		0.01
112.5					

AQUA PENNSYLVANIA, INC.

ACCOUNT 311 ELECTRIC PUMPING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1897-2019 EXPERIENCE BAND 1985-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	90,111,359	0	0.0000	1.0000	100.00
0.5	87,961,694	800	0.0000	1.0000	100.00
1.5	90,182,774	46,898	0.0005	0.9995	100.00
2.5	86,023,116	39,743	0.0005	0.9995	99.95
3.5	83,869,737	185,122	0.0022	0.9978	99.90
4.5	79,540,620	75,554	0.0009	0.9991	99.68
5.5	77,786,575	147,775	0.0019	0.9981	99.59
6.5	74,519,401	121,380	0.0016	0.9984	99.40
7.5	69,799,677	295,578	0.0042	0.9958	99.23
8.5	65,876,702	190,164	0.0029	0.9971	98.81
9.5	63,866,652	136,671	0.0021	0.9979	98.53
10.5	61,481,895	264,567	0.0043	0.9957	98.32
11.5	60,008,472	75,051	0.0013	0.9987	97.90
12.5	54,580,111	87,034	0.0016	0.9984	97.77
13.5	51,365,897	84,302	0.0016	0.9984	97.62
14.5	48,295,568	316,313	0.0065	0.9935	97.46
15.5	46,943,776	111,494	0.0024	0.9976	96.82
16.5	46,242,881	153,250	0.0033	0.9967	96.59
17.5	45,968,405	166,710	0.0036	0.9964	96.27
18.5	44,292,500	251,746	0.0057	0.9943	95.92
19.5	40,101,054	236,924	0.0059	0.9941	95.37
20.5	38,329,116	430,555	0.0112	0.9888	94.81
21.5	36,477,716	196,272	0.0054	0.9946	93.75
22.5	35,355,326	253,231	0.0072	0.9928	93.24
23.5	34,158,590	1,287,379	0.0377	0.9623	92.57
24.5	29,776,286	574,012	0.0193	0.9807	89.08
25.5	28,698,540	697,443	0.0243	0.9757	87.37
26.5	25,451,230	1,425,413	0.0560	0.9440	85.24
27.5	23,345,266	507,934	0.0218	0.9782	80.47
28.5	15,047,833	375,413	0.0249	0.9751	78.72
29.5	13,710,946	478,637	0.0349	0.9651	76.75
30.5	12,578,419	808,542	0.0643	0.9357	74.08
31.5	11,113,944	558,367	0.0502	0.9498	69.31
32.5	7,670,976	179,933	0.0235	0.9765	65.83
33.5	7,346,833	728,629	0.0992	0.9008	64.29
34.5	6,684,496	174,422	0.0261	0.9739	57.91
35.5	6,547,595	1,117,615	0.1707	0.8293	56.40
36.5	5,556,830	1,307,937	0.2354	0.7646	46.77
37.5	4,310,553	263,799	0.0612	0.9388	35.76
38.5	4,076,453	236,337	0.0580	0.9420	33.58

AQUA PENNSYLVANIA, INC.

ACCOUNT 311 ELECTRIC PUMPING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1897-2019 EXPERIENCE BAND 1985-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,837,535	372,324	0.0970	0.9030	31.63
40.5	3,514,689	402,915	0.1146	0.8854	28.56
41.5	3,116,648	348,642	0.1119	0.8881	25.29
42.5	2,779,507	98,977	0.0356	0.9644	22.46
43.5	2,699,540	320,172	0.1186	0.8814	21.66
44.5	2,386,030	156,515	0.0656	0.9344	19.09
45.5	2,237,620	161,664	0.0722	0.9278	17.84
46.5	2,075,956	58,485	0.0282	0.9718	16.55
47.5	2,020,241	446,513	0.2210	0.7790	16.08
48.5	1,570,908	88,216	0.0562	0.9438	12.53
49.5	1,484,226	51,417	0.0346	0.9654	11.82
50.5	1,432,809	327,989	0.2289	0.7711	11.41
51.5	1,110,921	98,877	0.0890	0.9110	8.80
52.5	1,027,226	175,629	0.1710	0.8290	8.02
53.5	907,136	59,167	0.0652	0.9348	6.65
54.5	847,969	275,413	0.3248	0.6752	6.21
55.5	572,557	265,476	0.4637	0.5363	4.20
56.5	306,823	5,316	0.0173	0.9827	2.25
57.5	307,257	88,060	0.2866	0.7134	2.21
58.5	228,259	33,657	0.1474	0.8526	1.58
59.5	194,602	20,485	0.1053	0.8947	1.34
60.5	174,512	88,542	0.5074	0.4926	1.20
61.5	88,242	761	0.0086	0.9914	0.59
62.5	87,481	13,211	0.1510	0.8490	0.59
63.5	74,273	17,351	0.2336	0.7664	0.50
64.5	56,922	7,692	0.1351	0.8649	0.38
65.5	49,230		0.0000	1.0000	0.33
66.5	45,058	15,745	0.3494	0.6506	0.33
67.5	30,793		0.0000	1.0000	0.22
68.5	61,181	1,579	0.0258	0.9742	0.22
69.5	59,601	5,715	0.0959	0.9041	0.21
70.5	53,887		0.0000	1.0000	0.19
71.5	55,199	363	0.0066	0.9934	0.19
72.5	54,836		0.0000	1.0000	0.19
73.5	54,836		0.0000	1.0000	0.19
74.5	54,899	28,488	0.5189	0.4811	0.19
75.5	26,411	4,265	0.1615	0.8385	0.09
76.5	22,146	233	0.0105	0.9895	0.08
77.5	21,913	14,146	0.6456	0.3544	0.08
78.5	7,767	1,641	0.2113	0.7887	0.03

AQUA PENNSYLVANIA, INC.

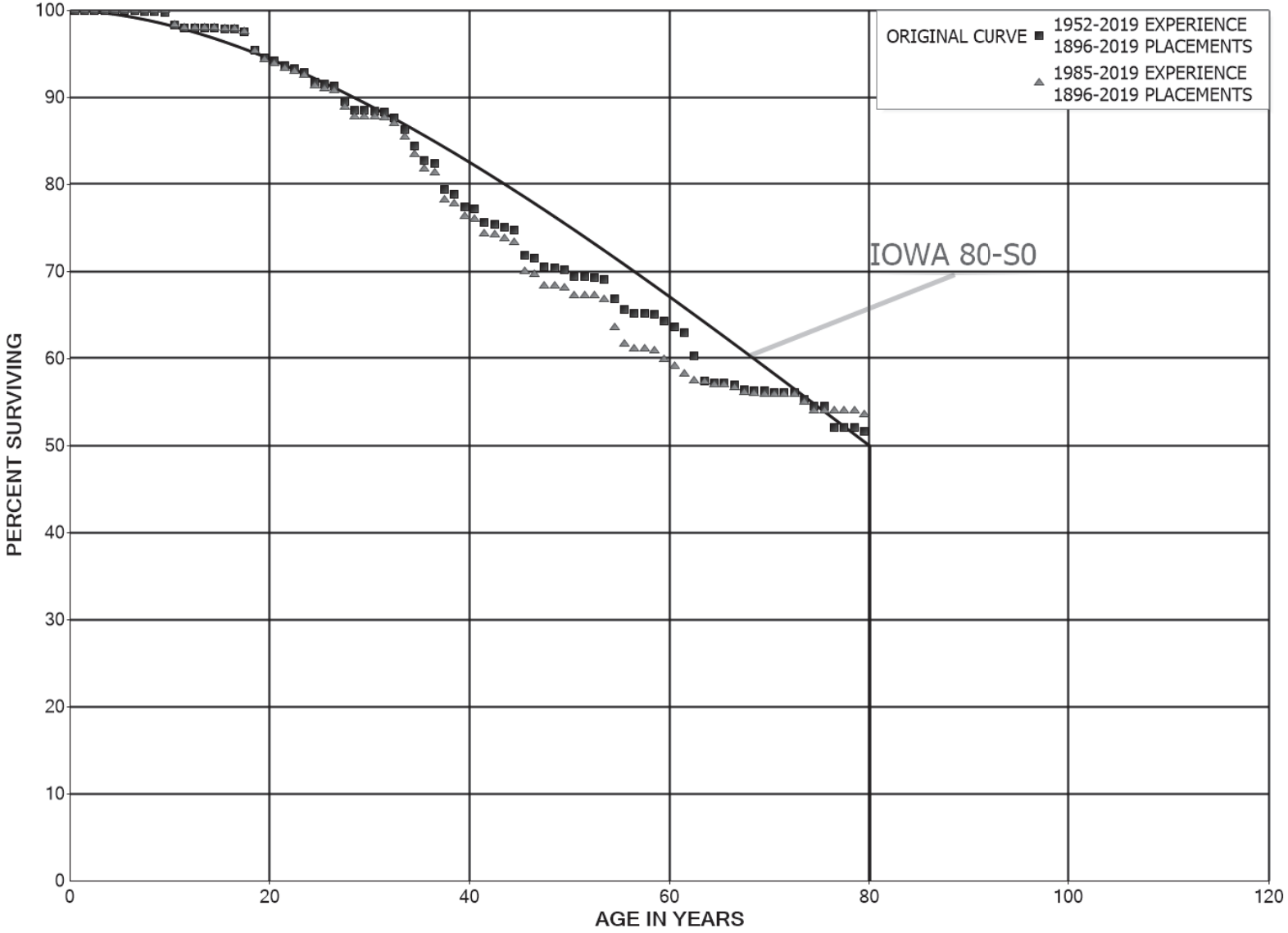
ACCOUNT 311 ELECTRIC PUMPING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1897-2019 EXPERIENCE BAND 1985-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	6,126		0.0000	1.0000	0.02
80.5	6,126		0.0000	1.0000	0.02
81.5	6,126		0.0000	1.0000	0.02
82.5	6,126	3,854	0.6291	0.3709	0.02
83.5	2,272		0.0000	1.0000	0.01
84.5	2,272	2,272	1.0000		0.01
85.5					
86.5					
87.5	2,582		0.0000		
88.5	2,582		0.0000		
89.5	2,582		0.0000		
90.5	2,582		0.0000		
91.5	2,582		0.0000		
92.5	2,582		0.0000		
93.5	2,582		0.0000		
94.5	2,582		0.0000		
95.5	2,582		0.0000		
96.5	2,582		0.0000		
97.5	2,582		0.0000		
98.5	2,582		0.0000		
99.5	2,582		0.0000		
100.5	2,582		0.0000		
101.5	2,582		0.0000		
102.5	2,582		0.0000		
103.5	2,582		0.0000		
104.5	2,582		0.0000		
105.5	2,582		0.0000		
106.5	2,582		0.0000		
107.5	2,582		0.0000		
108.5	2,582		0.0000		
109.5	2,582		0.0000		
110.5	2,582		0.0000		
111.5	2,582	2,582	1.0000		
112.5					

AQUA PENNSYLVANIA, INC.
ACCOUNT 320.1 PURIFICATION SYSTEM - STRUCTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.

ACCOUNT 320.1 PURIFICATION SYSTEM - STRUCTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1896-2019 EXPERIENCE BAND 1952-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	112,173,118	12	0.0000	1.0000	100.00
0.5	112,148,982	4,176	0.0000	1.0000	100.00
1.5	112,298,883	1,410	0.0000	1.0000	100.00
2.5	126,537,062	39,010	0.0003	0.9997	100.00
3.5	128,223,187	20,480	0.0002	0.9998	99.96
4.5	124,534,510	28,916	0.0002	0.9998	99.95
5.5	125,233,943	7,797	0.0001	0.9999	99.93
6.5	118,560,020	47,148	0.0004	0.9996	99.92
7.5	92,132,658	25,802	0.0003	0.9997	99.88
8.5	88,901,675	70,246	0.0008	0.9992	99.85
9.5	82,911,136	1,227,485	0.0148	0.9852	99.77
10.5	79,391,669	277,743	0.0035	0.9965	98.30
11.5	78,174,554	4,083	0.0001	0.9999	97.95
12.5	77,226,636	11,554	0.0001	0.9999	97.95
13.5	64,312,282	5,022	0.0001	0.9999	97.93
14.5	62,749,935	60,009	0.0010	0.9990	97.92
15.5	54,407,019	5,867	0.0001	0.9999	97.83
16.5	53,158,988	160,245	0.0030	0.9970	97.82
17.5	50,774,551	1,112,093	0.0219	0.9781	97.52
18.5	48,974,181	458,357	0.0094	0.9906	95.39
19.5	46,062,070	181,850	0.0039	0.9961	94.50
20.5	43,068,918	249,595	0.0058	0.9942	94.12
21.5	35,459,655	108,041	0.0030	0.9970	93.58
22.5	31,869,413	138,284	0.0043	0.9957	93.29
23.5	29,972,840	374,968	0.0125	0.9875	92.89
24.5	26,603,370	69,086	0.0026	0.9974	91.73
25.5	26,294,093	61,499	0.0023	0.9977	91.49
26.5	21,675,459	425,177	0.0196	0.9804	91.27
27.5	21,000,576	230,854	0.0110	0.9890	89.48
28.5	16,147,141	8,057	0.0005	0.9995	88.50
29.5	15,086,655	4,419	0.0003	0.9997	88.46
30.5	14,309,385	15,079	0.0011	0.9989	88.43
31.5	11,589,303	95,957	0.0083	0.9917	88.34
32.5	11,243,886	174,627	0.0155	0.9845	87.60
33.5	11,044,155	240,098	0.0217	0.9783	86.24
34.5	10,758,578	211,425	0.0197	0.9803	84.37
35.5	9,287,897	35,928	0.0039	0.9961	82.71
36.5	7,584,658	275,205	0.0363	0.9637	82.39
37.5	7,369,060	48,147	0.0065	0.9935	79.40
38.5	7,180,702	133,604	0.0186	0.9814	78.88

AQUA PENNSYLVANIA, INC.

ACCOUNT 320.1 PURIFICATION SYSTEM - STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1896-2019 EXPERIENCE BAND 1952-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,986,229	23,687	0.0034	0.9966	77.42
40.5	6,482,503	131,998	0.0204	0.9796	77.15
41.5	5,574,535	10,418	0.0019	0.9981	75.58
42.5	5,322,758	23,379	0.0044	0.9956	75.44
43.5	4,588,122	26,339	0.0057	0.9943	75.11
44.5	4,393,325	167,298	0.0381	0.9619	74.68
45.5	4,179,057	16,359	0.0039	0.9961	71.83
46.5	4,057,838	61,248	0.0151	0.9849	71.55
47.5	3,111,798	4,125	0.0013	0.9987	70.47
48.5	3,096,664	10,931	0.0035	0.9965	70.38
49.5	3,079,852	30,204	0.0098	0.9902	70.13
50.5	2,950,203	2,003	0.0007	0.9993	69.44
51.5	2,676,261	2,547	0.0010	0.9990	69.40
52.5	2,009,062	8,494	0.0042	0.9958	69.33
53.5	1,597,609	49,863	0.0312	0.9688	69.04
54.5	1,543,328	29,977	0.0194	0.9806	66.88
55.5	1,469,966	8,170	0.0056	0.9944	65.58
56.5	1,441,523	394	0.0003	0.9997	65.22
57.5	1,331,663	3,815	0.0029	0.9971	65.20
58.5	1,292,678	15,099	0.0117	0.9883	65.01
59.5	1,277,560	13,179	0.0103	0.9897	64.25
60.5	1,262,053	13,748	0.0109	0.9891	63.59
61.5	1,243,792	52,411	0.0421	0.9579	62.90
62.5	1,143,860	53,145	0.0465	0.9535	60.25
63.5	1,088,120	5,176	0.0048	0.9952	57.45
64.5	1,082,945		0.0000	1.0000	57.18
65.5	1,082,657	4,567	0.0042	0.9958	57.18
66.5	1,077,379	9,279	0.0086	0.9914	56.93
67.5	1,068,033	2,055	0.0019	0.9981	56.44
68.5	1,065,720	1,285	0.0012	0.9988	56.34
69.5	1,064,194	3,620	0.0034	0.9966	56.27
70.5	1,057,617		0.0000	1.0000	56.08
71.5	664,586		0.0000	1.0000	56.08
72.5	664,586	9,202	0.0138	0.9862	56.08
73.5	654,034	8,851	0.0135	0.9865	55.30
74.5	645,183		0.0000	1.0000	54.55
75.5	645,135	28,984	0.0449	0.9551	54.55
76.5	551,138		0.0000	1.0000	52.10
77.5	495,281	716	0.0014	0.9986	52.10
78.5	424,735	3,582	0.0084	0.9916	52.03

AQUA PENNSYLVANIA, INC.

ACCOUNT 320.1 PURIFICATION SYSTEM - STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1896-2019 EXPERIENCE BAND 1952-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	410,613		0.0000	1.0000	51.59
80.5	410,090		0.0000	1.0000	51.59
81.5	408,413		0.0000	1.0000	51.59
82.5	314,055	76	0.0002	0.9998	51.59
83.5	313,979		0.0000	1.0000	51.57
84.5	301,263		0.0000	1.0000	51.57
85.5	300,224		0.0000	1.0000	51.57
86.5	209,087		0.0000	1.0000	51.57
87.5	201,635		0.0000	1.0000	51.57
88.5	185,143		0.0000	1.0000	51.57
89.5	184,611		0.0000	1.0000	51.57
90.5	184,611		0.0000	1.0000	51.57
91.5	184,611		0.0000	1.0000	51.57
92.5	184,449	870	0.0047	0.9953	51.57
93.5	181,552		0.0000	1.0000	51.33
94.5	181,132	154	0.0009	0.9991	51.33
95.5	170,938		0.0000	1.0000	51.29
96.5	155,553	83	0.0005	0.9995	51.29
97.5	146,711	627	0.0043	0.9957	51.26
98.5	146,083	39,074	0.2675	0.7325	51.04
99.5	107,010	1,236	0.0116	0.9884	37.39
100.5	74,364		0.0000	1.0000	36.96
101.5	74,364		0.0000	1.0000	36.96
102.5	74,364		0.0000	1.0000	36.96
103.5	74,364		0.0000	1.0000	36.96
104.5	74,364	558	0.0075	0.9925	36.96
105.5	73,806	5,856	0.0793	0.9207	36.68
106.5	67,950	259	0.0038	0.9962	33.77
107.5	67,690	583	0.0086	0.9914	33.64
108.5	67,107	695	0.0104	0.9896	33.35
109.5	66,412	2,691	0.0405	0.9595	33.00
110.5	4,673		0.0000	1.0000	31.67
111.5	4,673		0.0000	1.0000	31.67
112.5	4,673	4,673	1.0000		31.67
113.5					

AQUA PENNSYLVANIA, INC.

ACCOUNT 320.1 PURIFICATION SYSTEM - STRUCTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1896-2019 EXPERIENCE BAND 1985-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	101,477,072		0.0000	1.0000	100.00
0.5	101,533,697		0.0000	1.0000	100.00
1.5	102,889,440		0.0000	1.0000	100.00
2.5	117,299,139	263	0.0000	1.0000	100.00
3.5	118,665,311	144	0.0000	1.0000	100.00
4.5	115,113,006	26,252	0.0002	0.9998	100.00
5.5	115,949,642		0.0000	1.0000	99.98
6.5	109,394,967	3,264	0.0000	1.0000	99.98
7.5	83,049,394	5,443	0.0001	0.9999	99.97
8.5	80,966,406	9,610	0.0001	0.9999	99.97
9.5	75,080,712	1,216,943	0.0162	0.9838	99.96
10.5	72,980,816	273,428	0.0037	0.9963	98.34
11.5	72,458,137	1,394	0.0000	1.0000	97.97
12.5	72,619,903	10,072	0.0001	0.9999	97.97
13.5	59,866,613	3,334	0.0001	0.9999	97.95
14.5	58,372,930	56,295	0.0010	0.9990	97.95
15.5	50,125,623	5,229	0.0001	0.9999	97.85
16.5	49,201,074	152,173	0.0031	0.9969	97.84
17.5	47,080,459	1,110,481	0.0236	0.9764	97.54
18.5	45,297,457	457,927	0.0101	0.9899	95.24
19.5	42,496,012	179,729	0.0042	0.9958	94.28
20.5	39,419,122	245,768	0.0062	0.9938	93.88
21.5	31,807,385	108,041	0.0034	0.9966	93.29
22.5	28,351,213	128,537	0.0045	0.9955	92.97
23.5	26,545,250	372,388	0.0140	0.9860	92.55
24.5	23,584,634	65,292	0.0028	0.9972	91.25
25.5	23,893,417	61,489	0.0026	0.9974	91.00
26.5	19,533,059	423,968	0.0217	0.9783	90.77
27.5	19,532,995	228,573	0.0117	0.9883	88.80
28.5	15,045,126	7,903	0.0005	0.9995	87.76
29.5	13,977,282	4,180	0.0003	0.9997	87.71
30.5	13,250,849	6,048	0.0005	0.9995	87.69
31.5	10,579,333	87,519	0.0083	0.9917	87.65
32.5	10,253,619	174,547	0.0170	0.9830	86.92
33.5	10,057,507	239,627	0.0238	0.9762	85.44
34.5	9,772,661	200,835	0.0206	0.9794	83.41
35.5	8,305,405	35,908	0.0043	0.9957	81.69
36.5	7,029,676	274,511	0.0391	0.9609	81.34
37.5	6,814,965	35,945	0.0053	0.9947	78.16
38.5	6,612,804	128,548	0.0194	0.9806	77.75

AQUA PENNSYLVANIA, INC.

ACCOUNT 320.1 PURIFICATION SYSTEM - STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1896-2019 EXPERIENCE BAND 1985-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,422,962	23,683	0.0037	0.9963	76.24
40.5	5,881,530	129,530	0.0220	0.9780	75.96
41.5	4,923,982	9,920	0.0020	0.9980	74.28
42.5	4,586,714	23,379	0.0051	0.9949	74.13
43.5	3,852,335	25,910	0.0067	0.9933	73.76
44.5	3,659,852	166,731	0.0456	0.9544	73.26
45.5	3,446,916	16,160	0.0047	0.9953	69.92
46.5	3,325,897	60,658	0.0182	0.9818	69.60
47.5	2,382,146	68	0.0000	1.0000	68.33
48.5	2,371,584	10,734	0.0045	0.9955	68.32
49.5	2,355,289	27,461	0.0117	0.9883	68.02
50.5	2,228,785	138	0.0001	0.9999	67.22
51.5	1,959,141	836	0.0004	0.9996	67.22
52.5	1,312,651	8,277	0.0063	0.9937	67.19
53.5	1,028,992	49,863	0.0485	0.9515	66.77
54.5	988,771	29,496	0.0298	0.9702	63.53
55.5	911,385	8,170	0.0090	0.9910	61.64
56.5	885,320	394	0.0004	0.9996	61.08
57.5	874,518	2,735	0.0031	0.9969	61.06
58.5	838,640	14,518	0.0173	0.9827	60.86
59.5	825,645	10,173	0.0123	0.9877	59.81
60.5	886,224	13,080	0.0148	0.9852	59.07
61.5	972,129	14,295	0.0147	0.9853	58.20
62.5	920,589	1,260	0.0014	0.9986	57.35
63.5	916,734	5,176	0.0056	0.9944	57.27
64.5	912,090		0.0000	1.0000	56.94
65.5	911,802	4,527	0.0050	0.9950	56.94
66.5	906,564	9,279	0.0102	0.9898	56.66
67.5	897,219	2,055	0.0023	0.9977	56.08
68.5	905,292	1,196	0.0013	0.9987	55.95
69.5	905,313		0.0000	1.0000	55.88
70.5	902,566		0.0000	1.0000	55.88
71.5	528,592		0.0000	1.0000	55.88
72.5	528,592	9,159	0.0173	0.9827	55.88
73.5	518,084	8,612	0.0166	0.9834	54.91
74.5	509,472		0.0000	1.0000	54.00
75.5	593,055		0.0000	1.0000	54.00
76.5	528,042		0.0000	1.0000	54.00
77.5	472,185	562	0.0012	0.9988	54.00
78.5	401,793	3,582	0.0089	0.9911	53.93

AQUA PENNSYLVANIA, INC.

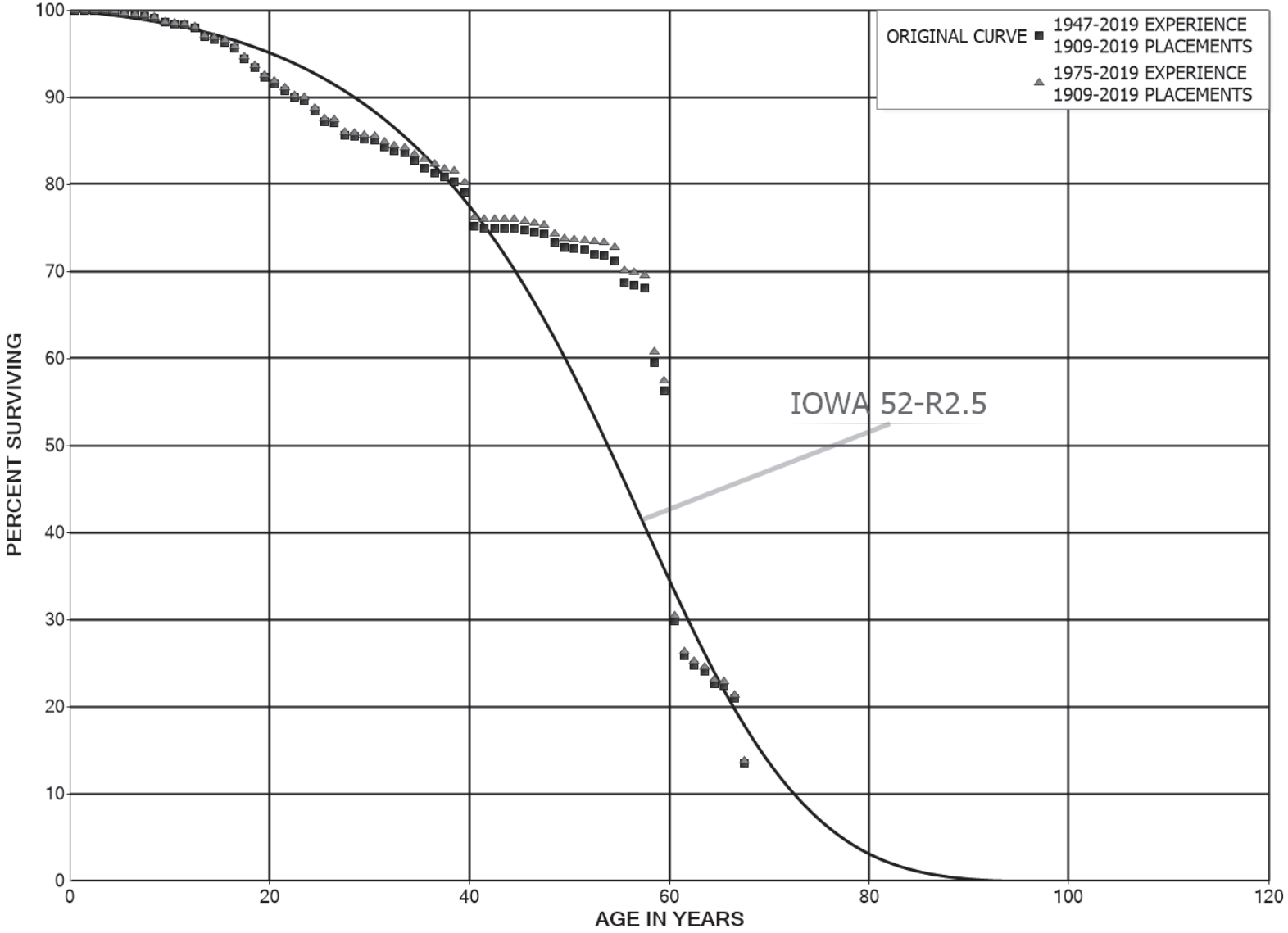
ACCOUNT 320.1 PURIFICATION SYSTEM - STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1896-2019 EXPERIENCE BAND 1985-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	387,671		0.0000	1.0000	53.45
80.5	387,148		0.0000	1.0000	53.45
81.5	385,776		0.0000	1.0000	53.45
82.5	291,418	76	0.0003	0.9997	53.45
83.5	291,342		0.0000	1.0000	53.44
84.5	278,626		0.0000	1.0000	53.44
85.5	295,551		0.0000	1.0000	53.44
86.5	204,414		0.0000	1.0000	53.44
87.5	196,961		0.0000	1.0000	53.44
88.5	185,143		0.0000	1.0000	53.44
89.5	184,611		0.0000	1.0000	53.44
90.5	184,611		0.0000	1.0000	53.44
91.5	184,611		0.0000	1.0000	53.44
92.5	184,449	870	0.0047	0.9953	53.44
93.5	181,552		0.0000	1.0000	53.19
94.5	181,132	154	0.0009	0.9991	53.19
95.5	170,938		0.0000	1.0000	53.14
96.5	155,553	83	0.0005	0.9995	53.14
97.5	146,711	627	0.0043	0.9957	53.11
98.5	146,083	39,074	0.2675	0.7325	52.89
99.5	107,010	1,236	0.0116	0.9884	38.74
100.5	74,364		0.0000	1.0000	38.29
101.5	74,364		0.0000	1.0000	38.29
102.5	74,364		0.0000	1.0000	38.29
103.5	74,364		0.0000	1.0000	38.29
104.5	74,364	558	0.0075	0.9925	38.29
105.5	73,806	5,856	0.0793	0.9207	38.01
106.5	67,950	259	0.0038	0.9962	34.99
107.5	67,690	583	0.0086	0.9914	34.86
108.5	67,107	695	0.0104	0.9896	34.56
109.5	66,412	2,691	0.0405	0.9595	34.20
110.5	4,673		0.0000	1.0000	32.81
111.5	4,673		0.0000	1.0000	32.81
112.5	4,673	4,673	1.0000		32.81
113.5					

AQUA PENNSYLVANIA, INC.
ACCOUNT 320.2 PURIFICATION SYSTEM - EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.

ACCOUNT 320.2 PURIFICATION SYSTEM - EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1909-2019 EXPERIENCE BAND 1947-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	128,601,313		0.0000	1.0000	100.00
0.5	118,030,411	5,286	0.0000	1.0000	100.00
1.5	104,423,875	5,270	0.0001	0.9999	100.00
2.5	98,466,140	14,927	0.0002	0.9998	99.99
3.5	94,694,966	158,355	0.0017	0.9983	99.98
4.5	87,318,970	163,358	0.0019	0.9981	99.81
5.5	84,117,754	141,883	0.0017	0.9983	99.62
6.5	79,867,016	100,208	0.0013	0.9987	99.45
7.5	75,676,176	177,884	0.0024	0.9976	99.33
8.5	65,771,327	338,408	0.0051	0.9949	99.10
9.5	65,319,241	99,442	0.0015	0.9985	98.59
10.5	57,236,968	61,445	0.0011	0.9989	98.44
11.5	32,959,099	138,748	0.0042	0.9958	98.33
12.5	30,089,421	302,257	0.0100	0.9900	97.92
13.5	28,652,408	79,667	0.0028	0.9972	96.93
14.5	27,499,963	97,930	0.0036	0.9964	96.66
15.5	26,156,541	186,378	0.0071	0.9929	96.32
16.5	25,312,844	320,430	0.0127	0.9873	95.63
17.5	23,604,015	257,924	0.0109	0.9891	94.42
18.5	22,346,854	269,977	0.0121	0.9879	93.39
19.5	19,481,034	155,270	0.0080	0.9920	92.26
20.5	18,447,487	156,783	0.0085	0.9915	91.53
21.5	16,825,084	156,200	0.0093	0.9907	90.75
22.5	16,468,235	55,667	0.0034	0.9966	89.91
23.5	14,996,125	203,299	0.0136	0.9864	89.60
24.5	11,130,884	154,688	0.0139	0.9861	88.39
25.5	11,818,088	11,053	0.0009	0.9991	87.16
26.5	11,122,885	183,084	0.0165	0.9835	87.08
27.5	10,265,205	12,267	0.0012	0.9988	85.64
28.5	8,158,797	33,374	0.0041	0.9959	85.54
29.5	7,321,539	15,323	0.0021	0.9979	85.19
30.5	6,156,917	51,537	0.0084	0.9916	85.01
31.5	4,946,348	28,283	0.0057	0.9943	84.30
32.5	4,658,762	14,367	0.0031	0.9969	83.82
33.5	4,405,175	42,391	0.0096	0.9904	83.56
34.5	3,748,941	40,343	0.0108	0.9892	82.76
35.5	3,547,774	23,070	0.0065	0.9935	81.87
36.5	3,312,985	21,059	0.0064	0.9936	81.33
37.5	3,136,636	18,881	0.0060	0.9940	80.82
38.5	3,038,261	49,148	0.0162	0.9838	80.33

AQUA PENNSYLVANIA, INC.

ACCOUNT 320.2 PURIFICATION SYSTEM - EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2019 EXPERIENCE BAND 1947-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,893,216	140,503	0.0486	0.9514	79.03
40.5	2,699,217	6,937	0.0026	0.9974	75.19
41.5	2,647,455	1,814	0.0007	0.9993	75.00
42.5	2,624,162	896	0.0003	0.9997	74.95
43.5	2,600,208	307	0.0001	0.9999	74.92
44.5	2,532,794	7,070	0.0028	0.9972	74.91
45.5	2,489,723	5,035	0.0020	0.9980	74.71
46.5	2,308,137	8,613	0.0037	0.9963	74.55
47.5	709,340	9,969	0.0141	0.9859	74.28
48.5	651,866	4,337	0.0067	0.9933	73.23
49.5	608,455	1,092	0.0018	0.9982	72.74
50.5	595,872	1,020	0.0017	0.9983	72.61
51.5	497,389	3,694	0.0074	0.9926	72.49
52.5	486,367	609	0.0013	0.9987	71.95
53.5	476,605	4,269	0.0090	0.9910	71.86
54.5	440,814	15,676	0.0356	0.9644	71.22
55.5	363,019	1,497	0.0041	0.9959	68.69
56.5	351,598	1,451	0.0041	0.9959	68.40
57.5	343,724	43,226	0.1258	0.8742	68.12
58.5	274,185	15,177	0.0554	0.9446	59.55
59.5	257,867	121,355	0.4706	0.5294	56.26
60.5	136,512	18,175	0.1331	0.8669	29.78
61.5	118,337	4,883	0.0413	0.9587	25.82
62.5	113,454	3,389	0.0299	0.9701	24.75
63.5	110,065	6,174	0.0561	0.9439	24.01
64.5	103,891	1,067	0.0103	0.9897	22.66
65.5	104,448	7,107	0.0680	0.9320	22.43
66.5	97,342	34,612	0.3556	0.6444	20.91
67.5	62,730	13,431	0.2141	0.7859	13.47
68.5	49,299	2,393	0.0485	0.9515	10.59
69.5	46,906	213	0.0045	0.9955	10.07
70.5	46,693	30	0.0006	0.9994	10.03
71.5	46,663	969	0.0208	0.9792	10.02
72.5	45,695	1,387	0.0304	0.9696	9.81
73.5	44,307		0.0000	1.0000	9.52
74.5	44,307		0.0000	1.0000	9.52
75.5	44,307	168	0.0038	0.9962	9.52
76.5	42,712		0.0000	1.0000	9.48
77.5	42,712		0.0000	1.0000	9.48
78.5	42,712		0.0000	1.0000	9.48

AQUA PENNSYLVANIA, INC.

ACCOUNT 320.2 PURIFICATION SYSTEM - EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2019 EXPERIENCE BAND 1947-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	42,712	857	0.0201	0.9799	9.48
80.5	41,855	52	0.0012	0.9988	9.29
81.5	41,804		0.0000	1.0000	9.28
82.5	41,804	23,319	0.5578	0.4422	9.28
83.5	18,485	53	0.0029	0.9971	4.10
84.5	18,432	1,823	0.0989	0.9011	4.09
85.5	16,609	160	0.0097	0.9903	3.69
86.5	16,448		0.0000	1.0000	3.65
87.5	16,448	4,662	0.2834	0.7166	3.65
88.5	11,787	879	0.0746	0.9254	2.62
89.5	10,908	1,424	0.1305	0.8695	2.42
90.5	9,484	1,037	0.1094	0.8906	2.10
91.5	8,447	3,669	0.4344	0.5656	1.87
92.5	4,778	4,778	1.0000		1.06
93.5					
94.5					
95.5					
96.5					
97.5					
98.5					
99.5					
100.5	13,484		0.0000		
101.5	13,008		0.0000		
102.5					

AQUA PENNSYLVANIA, INC.

ACCOUNT 320.2 PURIFICATION SYSTEM - EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1909-2019 EXPERIENCE BAND 1975-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	126,962,948		0.0000	1.0000	100.00
0.5	116,420,988	0	0.0000	1.0000	100.00
1.5	102,879,255	3,393	0.0000	1.0000	100.00
2.5	97,081,569	5,408	0.0001	0.9999	100.00
3.5	93,383,848	152,628	0.0016	0.9984	99.99
4.5	86,054,871	161,112	0.0019	0.9981	99.83
5.5	82,875,009	123,712	0.0015	0.9985	99.64
6.5	78,733,694	94,979	0.0012	0.9988	99.49
7.5	74,607,461	175,872	0.0024	0.9976	99.37
8.5	64,723,016	322,737	0.0050	0.9950	99.14
9.5	64,364,181	85,892	0.0013	0.9987	98.64
10.5	56,523,096	52,359	0.0009	0.9991	98.51
11.5	32,272,160	119,378	0.0037	0.9963	98.42
12.5	29,438,163	300,097	0.0102	0.9898	98.06
13.5	28,052,954	77,531	0.0028	0.9972	97.06
14.5	26,888,979	82,257	0.0031	0.9969	96.79
15.5	25,588,430	179,277	0.0070	0.9930	96.49
16.5	24,897,309	307,203	0.0123	0.9877	95.82
17.5	23,287,185	247,515	0.0106	0.9894	94.63
18.5	22,116,119	260,317	0.0118	0.9882	93.63
19.5	19,241,686	150,627	0.0078	0.9922	92.53
20.5	18,223,938	156,679	0.0086	0.9914	91.80
21.5	16,609,686	148,311	0.0089	0.9911	91.01
22.5	16,276,531	52,235	0.0032	0.9968	90.20
23.5	14,784,521	200,519	0.0136	0.9864	89.91
24.5	10,912,795	145,927	0.0134	0.9866	88.69
25.5	11,618,244	11,053	0.0010	0.9990	87.51
26.5	10,978,635	181,431	0.0165	0.9835	87.42
27.5	10,127,106	12,267	0.0012	0.9988	85.98
28.5	8,023,923	25,571	0.0032	0.9968	85.87
29.5	7,194,536	10,219	0.0014	0.9986	85.60
30.5	6,036,292	42,152	0.0070	0.9930	85.48
31.5	4,835,184	27,917	0.0058	0.9942	84.88
32.5	4,548,119	14,145	0.0031	0.9969	84.39
33.5	4,291,454	39,254	0.0091	0.9909	84.13
34.5	3,638,557	24,980	0.0069	0.9931	83.36
35.5	3,454,272	23,070	0.0067	0.9933	82.79
36.5	3,219,484	20,938	0.0065	0.9935	82.23
37.5	3,042,911	6,923	0.0023	0.9977	81.70
38.5	2,956,494	49,148	0.0166	0.9834	81.51

AQUA PENNSYLVANIA, INC.

ACCOUNT 320.2 PURIFICATION SYSTEM - EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2019 EXPERIENCE BAND 1975-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,813,235	140,503	0.0499	0.9501	80.16
40.5	2,619,237	6,232	0.0024	0.9976	76.15
41.5	2,569,246	1,814	0.0007	0.9993	75.97
42.5	2,568,034	230	0.0001	0.9999	75.92
43.5	2,545,439	307	0.0001	0.9999	75.91
44.5	2,483,706	6,999	0.0028	0.9972	75.90
45.5	2,440,706	4,518	0.0019	0.9981	75.69
46.5	2,259,638	8,613	0.0038	0.9962	75.55
47.5	668,305	8,617	0.0129	0.9871	75.26
48.5	613,839	4,337	0.0071	0.9929	74.29
49.5	570,428	1,092	0.0019	0.9981	73.77
50.5	560,563	1,020	0.0018	0.9982	73.63
51.5	481,745	393	0.0008	0.9992	73.49
52.5	486,022	609	0.0013	0.9987	73.43
53.5	476,260	4,269	0.0090	0.9910	73.34
54.5	440,470	15,676	0.0356	0.9644	72.68
55.5	362,675	1,497	0.0041	0.9959	70.10
56.5	351,254	1,451	0.0041	0.9959	69.81
57.5	343,379	43,226	0.1259	0.8741	69.52
58.5	273,841	15,177	0.0554	0.9446	60.77
59.5	257,523	121,355	0.4712	0.5288	57.40
60.5	136,168	18,175	0.1335	0.8665	30.35
61.5	117,992	4,883	0.0414	0.9586	26.30
62.5	113,109	3,389	0.0300	0.9700	25.21
63.5	109,721	6,174	0.0563	0.9437	24.46
64.5	103,546	1,067	0.0103	0.9897	23.08
65.5	104,448	7,107	0.0680	0.9320	22.84
66.5	97,342	34,612	0.3556	0.6444	21.29
67.5	62,730	13,431	0.2141	0.7859	13.72
68.5	49,299	2,393	0.0485	0.9515	10.78
69.5	46,906	213	0.0045	0.9955	10.26
70.5	46,693	30	0.0006	0.9994	10.21
71.5	46,663	969	0.0208	0.9792	10.20
72.5	45,695	1,387	0.0304	0.9696	9.99
73.5	44,307		0.0000	1.0000	9.69
74.5	44,307		0.0000	1.0000	9.69
75.5	44,307	168	0.0038	0.9962	9.69
76.5	42,712		0.0000	1.0000	9.65
77.5	42,712		0.0000	1.0000	9.65
78.5	42,712		0.0000	1.0000	9.65

AQUA PENNSYLVANIA, INC.

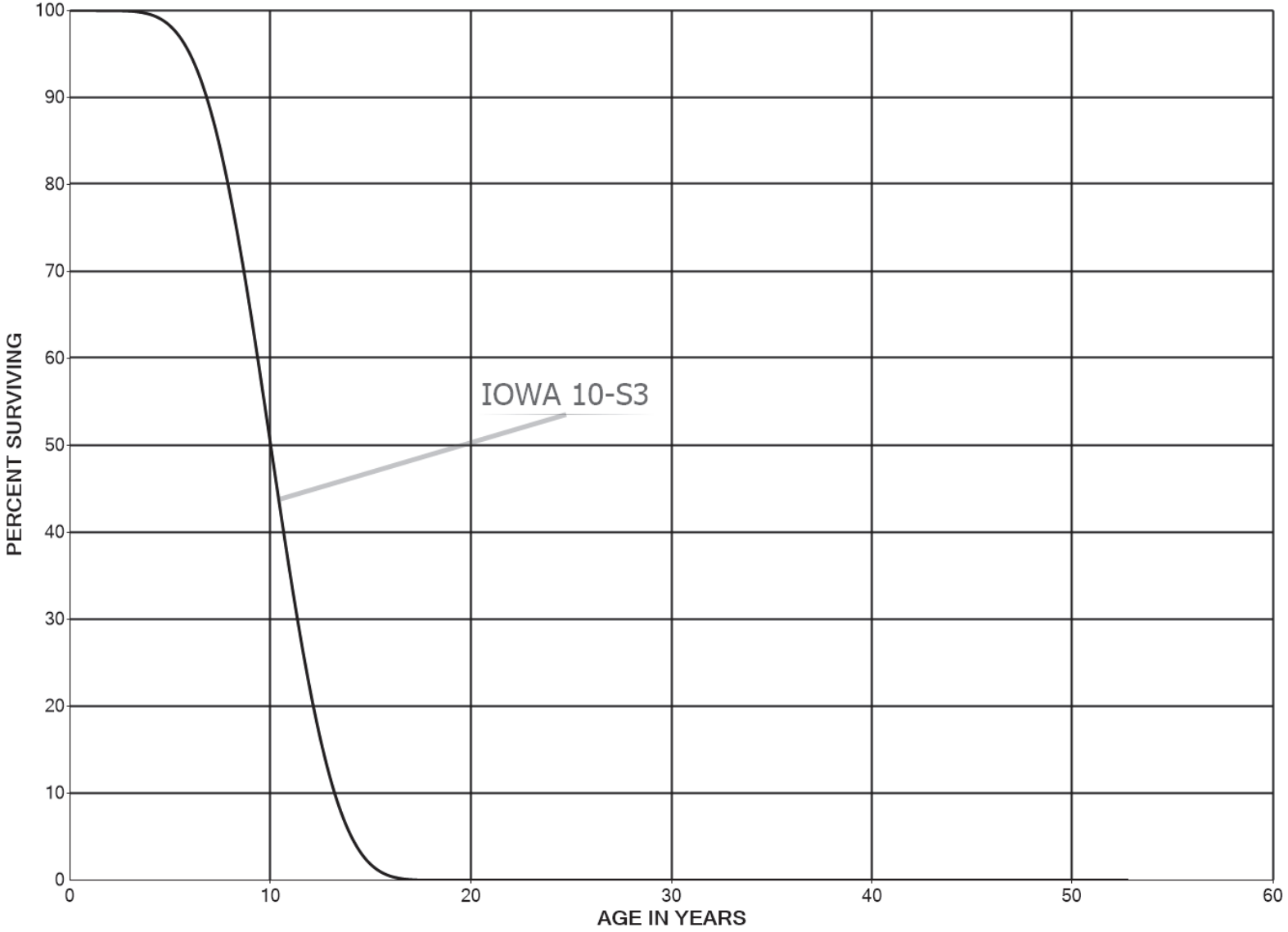
ACCOUNT 320.2 PURIFICATION SYSTEM - EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

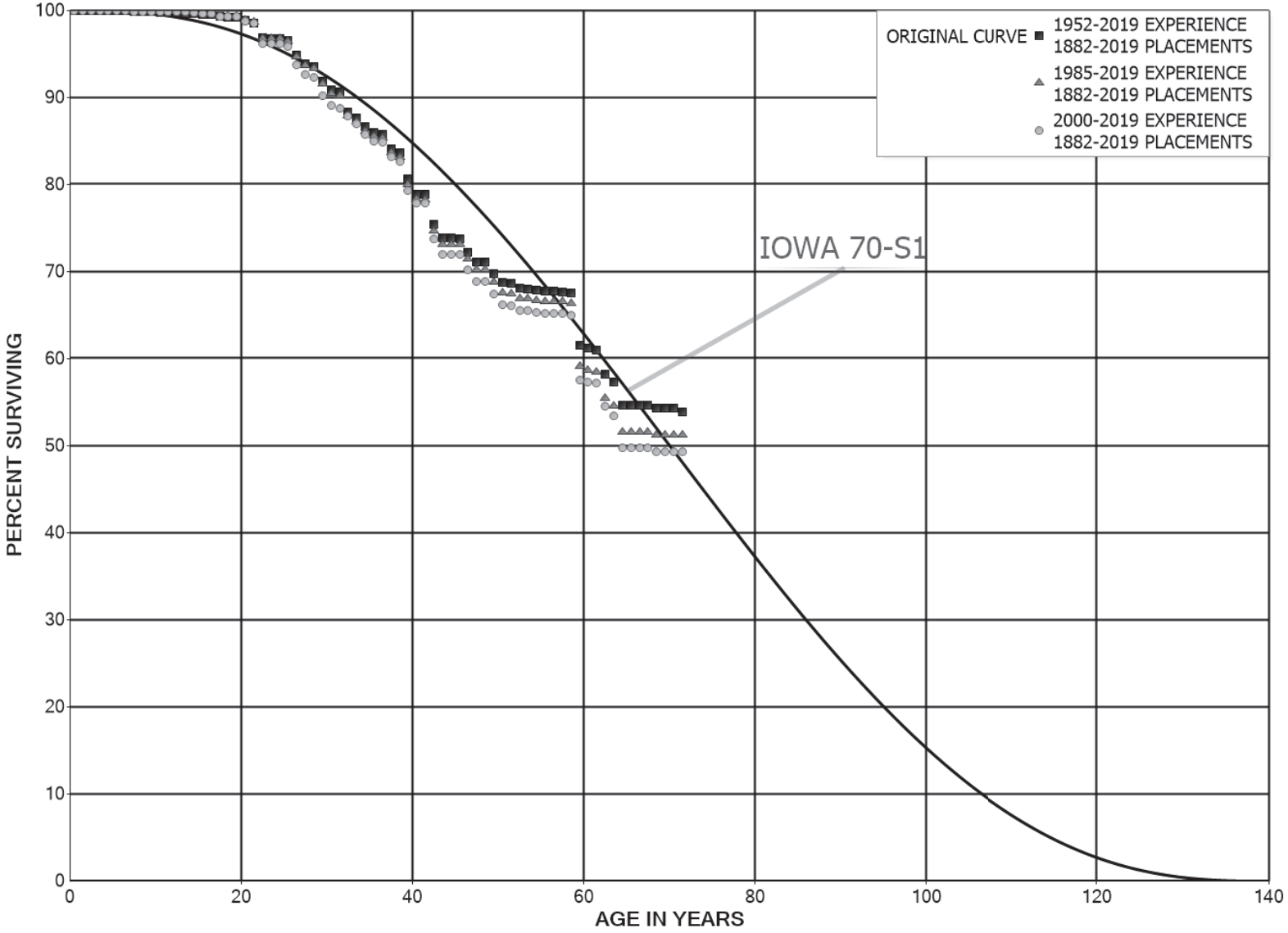
PLACEMENT BAND 1909-2019 EXPERIENCE BAND 1975-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	42,712	857	0.0201	0.9799	9.65
80.5	41,855	52	0.0012	0.9988	9.46
81.5	41,804		0.0000	1.0000	9.45
82.5	41,804	23,319	0.5578	0.4422	9.45
83.5	18,485	53	0.0029	0.9971	4.18
84.5	18,432	1,823	0.0989	0.9011	4.17
85.5	16,609	160	0.0097	0.9903	3.75
86.5	16,448		0.0000	1.0000	3.72
87.5	16,448	4,662	0.2834	0.7166	3.72
88.5	11,787	879	0.0746	0.9254	2.66
89.5	10,908	1,424	0.1305	0.8695	2.47
90.5	9,484	1,037	0.1094	0.8906	2.14
91.5	8,447	3,669	0.4344	0.5656	1.91
92.5	4,778	4,778	1.0000		1.08
93.5					
94.5					
95.5					
96.5					
97.5					
98.5					
99.5					
100.5	13,484		0.0000		
101.5	13,008		0.0000		
102.5					

AQUA PENNSYLVANIA, INC.
ACCOUNT 320.5 PURIFICATION SYSTEM - FILTER MEDIA
SMOOTH SURVIVOR CURVE



AQUA PENNSYLVANIA, INC.
ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1882-2019 EXPERIENCE BAND 1952-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	129,371,839	0	0.0000	1.0000	100.00
0.5	117,566,615	0	0.0000	1.0000	100.00
1.5	110,148,034	0	0.0000	1.0000	100.00
2.5	103,711,780	410	0.0000	1.0000	100.00
3.5	96,585,849	991	0.0000	1.0000	100.00
4.5	88,815,995	10,806	0.0001	0.9999	100.00
5.5	80,117,178	810	0.0000	1.0000	99.99
6.5	80,084,903	84,047	0.0010	0.9990	99.99
7.5	74,074,654	5,761	0.0001	0.9999	99.88
8.5	69,266,319	25,318	0.0004	0.9996	99.87
9.5	60,828,199	61,049	0.0010	0.9990	99.84
10.5	57,050,377	8,304	0.0001	0.9999	99.74
11.5	50,843,373	23,171	0.0005	0.9995	99.72
12.5	46,749,222	13,652	0.0003	0.9997	99.68
13.5	43,697,664	7,146	0.0002	0.9998	99.65
14.5	43,044,935	65,637	0.0015	0.9985	99.63
15.5	43,292,453	5,852	0.0001	0.9999	99.48
16.5	41,867,285	88,702	0.0021	0.9979	99.47
17.5	39,176,389	24,893	0.0006	0.9994	99.25
18.5	37,339,390	3,435	0.0001	0.9999	99.19
19.5	35,059,707	122,893	0.0035	0.9965	99.18
20.5	34,222,521	100,140	0.0029	0.9971	98.83
21.5	33,643,941	602,261	0.0179	0.9821	98.55
22.5	31,427,819	1,667	0.0001	0.9999	96.78
23.5	29,679,779	7,693	0.0003	0.9997	96.78
24.5	29,163,995	89,237	0.0031	0.9969	96.75
25.5	28,448,880	480,069	0.0169	0.9831	96.46
26.5	26,700,362	275,597	0.0103	0.9897	94.83
27.5	23,190,085	77,945	0.0034	0.9966	93.85
28.5	22,174,041	399,934	0.0180	0.9820	93.53
29.5	21,455,003	234,343	0.0109	0.9891	91.85
30.5	19,316,817	56,155	0.0029	0.9971	90.84
31.5	17,802,256	452,041	0.0254	0.9746	90.58
32.5	17,302,710	131,249	0.0076	0.9924	88.28
33.5	16,498,949	196,891	0.0119	0.9881	87.61
34.5	15,525,470	108,277	0.0070	0.9930	86.56
35.5	15,306,897	39,821	0.0026	0.9974	85.96
36.5	15,297,371	290,198	0.0190	0.9810	85.74
37.5	15,038,180	94,811	0.0063	0.9937	84.11
38.5	14,761,825	532,743	0.0361	0.9639	83.58

AQUA PENNSYLVANIA, INC.

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1882-2019 EXPERIENCE BAND 1952-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	12,567,841	268,052	0.0213	0.9787	80.56
40.5	12,156,200	2,701	0.0002	0.9998	78.85
41.5	11,822,134	521,889	0.0441	0.9559	78.83
42.5	11,231,542	226,954	0.0202	0.9798	75.35
43.5	7,979,193	2,013	0.0003	0.9997	73.83
44.5	7,430,083	5,369	0.0007	0.9993	73.81
45.5	7,478,853	154,912	0.0207	0.9793	73.75
46.5	5,714,993	94,379	0.0165	0.9835	72.23
47.5	4,946,304	374	0.0001	0.9999	71.03
48.5	4,793,691	86,230	0.0180	0.9820	71.03
49.5	4,670,255	71,870	0.0154	0.9846	69.75
50.5	4,519,816	6,700	0.0015	0.9985	68.68
51.5	4,425,240	35,875	0.0081	0.9919	68.57
52.5	4,517,927	642	0.0001	0.9999	68.02
53.5	4,435,506	12,098	0.0027	0.9973	68.01
54.5	4,393,661	8,444	0.0019	0.9981	67.82
55.5	3,924,559	81	0.0000	1.0000	67.69
56.5	3,315,243	1,690	0.0005	0.9995	67.69
57.5	3,009,602	8,356	0.0028	0.9972	67.66
58.5	2,445,893	215,126	0.0880	0.9120	67.47
59.5	2,222,198	13,552	0.0061	0.9939	61.54
60.5	2,179,376	8,620	0.0040	0.9960	61.16
61.5	2,114,398	95,840	0.0453	0.9547	60.92
62.5	1,996,849	29,109	0.0146	0.9854	58.16
63.5	1,608,310	75,844	0.0472	0.9528	57.31
64.5	1,428,992	57	0.0000	1.0000	54.61
65.5	1,234,719		0.0000	1.0000	54.60
66.5	1,167,502		0.0000	1.0000	54.60
67.5	1,153,165	6,086	0.0053	0.9947	54.60
68.5	853,813		0.0000	1.0000	54.32
69.5	734,468		0.0000	1.0000	54.32
70.5	733,989	7,160	0.0098	0.9902	54.32
71.5	576,826	135	0.0002	0.9998	53.79
72.5	579,235	3,758	0.0065	0.9935	53.77
73.5	574,109	1,702	0.0030	0.9970	53.42
74.5	568,231		0.0000	1.0000	53.27
75.5	566,187		0.0000	1.0000	53.27
76.5	565,577	21,908	0.0387	0.9613	53.27
77.5	543,669	922	0.0017	0.9983	51.20
78.5	542,747	2,489	0.0046	0.9954	51.12

AQUA PENNSYLVANIA, INC.

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1882-2019 EXPERIENCE BAND 1952-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	538,323		0.0000	1.0000	50.88
80.5	538,323	216	0.0004	0.9996	50.88
81.5	537,930	41	0.0001	0.9999	50.86
82.5	526,415	15,326	0.0291	0.9709	50.86
83.5	511,089	113	0.0002	0.9998	49.38
84.5	510,976		0.0000	1.0000	49.37
85.5	510,976		0.0000	1.0000	49.37
86.5	510,976		0.0000	1.0000	49.37
87.5	510,976	14,670	0.0287	0.9713	49.37
88.5	496,090	22,897	0.0462	0.9538	47.95
89.5	466,250	6,760	0.0145	0.9855	45.74
90.5	459,570	45	0.0001	0.9999	45.07
91.5	428,931	10,420	0.0243	0.9757	45.07
92.5	379,796	4,883	0.0129	0.9871	43.97
93.5	334,384		0.0000	1.0000	43.41
94.5	334,384		0.0000	1.0000	43.41
95.5	153,234		0.0000	1.0000	43.41
96.5	153,234		0.0000	1.0000	43.41
97.5	153,234		0.0000	1.0000	43.41
98.5	153,234		0.0000	1.0000	43.41
99.5	162,093		0.0000	1.0000	43.41
100.5	162,093		0.0000	1.0000	43.41
101.5	162,093	2,293	0.0141	0.9859	43.41
102.5	159,800	191	0.0012	0.9988	42.79
103.5	159,609	5,070	0.0318	0.9682	42.74
104.5	154,539	383	0.0025	0.9975	41.38
105.5	154,155	3,695	0.0240	0.9760	41.28
106.5	150,460	1,644	0.0109	0.9891	40.29
107.5	148,816	10,462	0.0703	0.9297	39.85
108.5	138,354	451	0.0033	0.9967	37.05
109.5	72,216		0.0000	1.0000	36.93
110.5	29,939		0.0000	1.0000	36.93
111.5	29,939	17,994	0.6010	0.3990	36.93
112.5	11,945		0.0000	1.0000	14.73
113.5	11,945		0.0000	1.0000	14.73
114.5	11,945		0.0000	1.0000	14.73
115.5	11,945		0.0000	1.0000	14.73
116.5	11,945		0.0000	1.0000	14.73
117.5	11,945	9,267	0.7758	0.2242	14.73
118.5	2,678		0.0000	1.0000	3.30

AQUA PENNSYLVANIA, INC.

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1882-2019 EXPERIENCE BAND 1952-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	2,678		0.0000	1.0000	3.30
120.5	2,251		0.0000	1.0000	3.30
121.5	2,251		0.0000	1.0000	3.30
122.5	2,251		0.0000	1.0000	3.30
123.5	2,251		0.0000	1.0000	3.30
124.5	2,251		0.0000	1.0000	3.30
125.5	2,251		0.0000	1.0000	3.30
126.5	2,251		0.0000	1.0000	3.30
127.5	1,920		0.0000	1.0000	3.30
128.5	1,920		0.0000	1.0000	3.30
129.5	1,920		0.0000	1.0000	3.30
130.5	1,920		0.0000	1.0000	3.30
131.5	1,920		0.0000	1.0000	3.30
132.5	1,920		0.0000	1.0000	3.30
133.5	1,920		0.0000	1.0000	3.30
134.5	983		0.0000	1.0000	3.30
135.5	983		0.0000	1.0000	3.30
136.5	983	11	0.0116	0.9884	3.30
137.5					3.26

AQUA PENNSYLVANIA, INC.

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1882-2019 EXPERIENCE BAND 1985-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	118,966,322	0	0.0000	1.0000	100.00
0.5	106,892,121	0	0.0000	1.0000	100.00
1.5	99,487,288	0	0.0000	1.0000	100.00
2.5	93,052,837		0.0000	1.0000	100.00
3.5	86,024,825	805	0.0000	1.0000	100.00
4.5	80,303,209	10,449	0.0001	0.9999	100.00
5.5	71,632,428	0	0.0000	1.0000	99.99
6.5	71,733,969	83,889	0.0012	0.9988	99.99
7.5	65,748,274	3,905	0.0001	0.9999	99.87
8.5	64,377,304	1,680	0.0000	1.0000	99.86
9.5	56,602,515	13,209	0.0002	0.9998	99.86
10.5	52,901,153	7,717	0.0001	0.9999	99.84
11.5	46,707,624	19,016	0.0004	0.9996	99.82
12.5	42,684,633	12,819	0.0003	0.9997	99.78
13.5	39,638,540	6,834	0.0002	0.9998	99.75
14.5	38,988,872	65,344	0.0017	0.9983	99.73
15.5	39,239,747	5,582	0.0001	0.9999	99.57
16.5	37,967,122	88,630	0.0023	0.9977	99.55
17.5	35,277,030	20,219	0.0006	0.9994	99.32
18.5	33,673,615	3,146	0.0001	0.9999	99.26
19.5	31,439,812	122,363	0.0039	0.9961	99.25
20.5	31,003,599	79,200	0.0026	0.9974	98.87
21.5	31,106,554	601,233	0.0193	0.9807	98.62
22.5	28,901,466	1,370	0.0000	1.0000	96.71
23.5	27,744,229	617	0.0000	1.0000	96.71
24.5	27,201,508	89,237	0.0033	0.9967	96.70
25.5	26,474,437	475,898	0.0180	0.9820	96.39
26.5	24,739,610	274,218	0.0111	0.9889	94.65
27.5	21,069,414	72,245	0.0034	0.9966	93.60
28.5	20,545,081	399,934	0.0195	0.9805	93.28
29.5	20,045,290	234,209	0.0117	0.9883	91.47
30.5	18,321,217	54,564	0.0030	0.9970	90.40
31.5	16,975,805	433,691	0.0255	0.9745	90.13
32.5	16,508,564	129,590	0.0078	0.9922	87.83
33.5	15,983,341	196,353	0.0123	0.9877	87.14
34.5	15,124,415	107,394	0.0071	0.9929	86.07
35.5	14,906,927	38,700	0.0026	0.9974	85.46
36.5	14,962,551	289,092	0.0193	0.9807	85.23
37.5	14,707,557	94,811	0.0064	0.9936	83.59
38.5	14,432,571	531,943	0.0369	0.9631	83.05

AQUA PENNSYLVANIA, INC.

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1882-2019 EXPERIENCE BAND 1985-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	12,245,548	268,052	0.0219	0.9781	79.99
40.5	11,837,582	2,701	0.0002	0.9998	78.24
41.5	11,412,611	521,889	0.0457	0.9543	78.22
42.5	10,780,995	224,781	0.0208	0.9792	74.64
43.5	7,504,356	2,013	0.0003	0.9997	73.09
44.5	6,957,181	5,255	0.0008	0.9992	73.07
45.5	7,006,066	153,408	0.0219	0.9781	73.01
46.5	5,233,468	94,095	0.0180	0.9820	71.41
47.5	4,465,062	335	0.0001	0.9999	70.13
48.5	4,312,489	86,230	0.0200	0.9800	70.12
49.5	4,189,053	71,747	0.0171	0.9829	68.72
50.5	4,038,737	6,377	0.0016	0.9984	67.54
51.5	3,944,484	35,875	0.0091	0.9909	67.44
52.5	4,005,607	237	0.0001	0.9999	66.82
53.5	3,886,900	9,086	0.0023	0.9977	66.82
54.5	3,836,630	8,358	0.0022	0.9978	66.66
55.5	3,356,966		0.0000	1.0000	66.52
56.5	2,749,968	902	0.0003	0.9997	66.52
57.5	2,487,273	8,356	0.0034	0.9966	66.50
58.5	1,975,101	215,126	0.1089	0.8911	66.27
59.5	1,753,701	13,492	0.0077	0.9923	59.05
60.5	1,901,088	7,716	0.0041	0.9959	58.60
61.5	1,878,756	95,840	0.0510	0.9490	58.36
62.5	1,761,293	29,109	0.0165	0.9835	55.39
63.5	1,372,888	75,416	0.0549	0.9451	54.47
64.5	1,193,999		0.0000	1.0000	51.48
65.5	1,010,530		0.0000	1.0000	51.48
66.5	924,382		0.0000	1.0000	51.48
67.5	910,044	5,786	0.0064	0.9936	51.48
68.5	610,993		0.0000	1.0000	51.15
69.5	488,694		0.0000	1.0000	51.15
70.5	488,215		0.0000	1.0000	51.15
71.5	338,212	135	0.0004	0.9996	51.15
72.5	340,621	3,758	0.0110	0.9890	51.13
73.5	335,495		0.0000	1.0000	50.57
74.5	420,208		0.0000	1.0000	50.57
75.5	458,800		0.0000	1.0000	50.57
76.5	458,190		0.0000	1.0000	50.57
77.5	458,190		0.0000	1.0000	50.57
78.5	458,190	2,489	0.0054	0.9946	50.57

AQUA PENNSYLVANIA, INC.

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1882-2019 EXPERIENCE BAND 1985-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	464,186		0.0000	1.0000	50.29
80.5	464,186	216	0.0005	0.9995	50.29
81.5	463,792	41	0.0001	0.9999	50.27
82.5	452,278	3,987	0.0088	0.9912	50.26
83.5	448,291	113	0.0003	0.9997	49.82
84.5	448,178		0.0000	1.0000	49.81
85.5	448,605		0.0000	1.0000	49.81
86.5	448,605		0.0000	1.0000	49.81
87.5	448,605	14,670	0.0327	0.9673	49.81
88.5	433,719	0	0.0000	1.0000	48.18
89.5	426,776	6,760	0.0158	0.9842	48.18
90.5	420,096	45	0.0001	0.9999	47.42
91.5	389,458	10,420	0.0268	0.9732	47.41
92.5	350,615	4,883	0.0139	0.9861	46.14
93.5	305,203		0.0000	1.0000	45.50
94.5	305,203		0.0000	1.0000	45.50
95.5	124,053		0.0000	1.0000	45.50
96.5	124,053		0.0000	1.0000	45.50
97.5	124,053		0.0000	1.0000	45.50
98.5	124,053		0.0000	1.0000	45.50
99.5	151,843		0.0000	1.0000	45.50
100.5	151,843		0.0000	1.0000	45.50
101.5	151,843	2,293	0.0151	0.9849	45.50
102.5	159,800	191	0.0012	0.9988	44.81
103.5	159,609	5,070	0.0318	0.9682	44.76
104.5	154,539	383	0.0025	0.9975	43.34
105.5	154,155	3,695	0.0240	0.9760	43.23
106.5	150,460	1,644	0.0109	0.9891	42.19
107.5	148,816	10,462	0.0703	0.9297	41.73
108.5	138,354	451	0.0033	0.9967	38.80
109.5	72,216		0.0000	1.0000	38.67
110.5	29,939		0.0000	1.0000	38.67
111.5	29,939	17,994	0.6010	0.3990	38.67
112.5	11,945		0.0000	1.0000	15.43
113.5	11,945		0.0000	1.0000	15.43
114.5	11,945		0.0000	1.0000	15.43
115.5	11,945		0.0000	1.0000	15.43
116.5	11,945		0.0000	1.0000	15.43
117.5	11,945	9,267	0.7758	0.2242	15.43
118.5	2,678		0.0000	1.0000	3.46

AQUA PENNSYLVANIA, INC.

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1882-2019 EXPERIENCE BAND 1985-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	2,678		0.0000	1.0000	3.46
120.5	2,251		0.0000	1.0000	3.46
121.5	2,251		0.0000	1.0000	3.46
122.5	2,251		0.0000	1.0000	3.46
123.5	2,251		0.0000	1.0000	3.46
124.5	2,251		0.0000	1.0000	3.46
125.5	2,251		0.0000	1.0000	3.46
126.5	2,251		0.0000	1.0000	3.46
127.5	1,920		0.0000	1.0000	3.46
128.5	1,920		0.0000	1.0000	3.46
129.5	1,920		0.0000	1.0000	3.46
130.5	1,920		0.0000	1.0000	3.46
131.5	1,920		0.0000	1.0000	3.46
132.5	1,920		0.0000	1.0000	3.46
133.5	1,920		0.0000	1.0000	3.46
134.5	983		0.0000	1.0000	3.46
135.5	983		0.0000	1.0000	3.46
136.5	983	11	0.0116	0.9884	3.46
137.5					3.42

AQUA PENNSYLVANIA, INC.

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1882-2019 EXPERIENCE BAND 2000-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	106,723,218	0	0.0000	1.0000	100.00
0.5	94,171,224	0	0.0000	1.0000	100.00
1.5	86,904,363	0	0.0000	1.0000	100.00
2.5	80,481,251		0.0000	1.0000	100.00
3.5	74,963,183	805	0.0000	1.0000	100.00
4.5	66,796,706	758	0.0000	1.0000	100.00
5.5	58,597,422	0	0.0000	1.0000	100.00
6.5	59,806,869	83,889	0.0014	0.9986	100.00
7.5	57,030,508	3,905	0.0001	0.9999	99.86
8.5	53,288,173	1,680	0.0000	1.0000	99.85
9.5	45,040,786	13,209	0.0003	0.9997	99.85
10.5	43,359,758	7,717	0.0002	0.9998	99.82
11.5	38,607,309		0.0000	1.0000	99.80
12.5	34,278,070	0	0.0000	1.0000	99.80
13.5	31,578,369	6,834	0.0002	0.9998	99.80
14.5	31,539,510	65,344	0.0021	0.9979	99.78
15.5	31,734,631		0.0000	1.0000	99.57
16.5	30,441,920	88,630	0.0029	0.9971	99.57
17.5	27,742,871	5,983	0.0002	0.9998	99.28
18.5	25,616,880	3,146	0.0001	0.9999	99.26
19.5	25,300,266	119,528	0.0047	0.9953	99.25
20.5	24,572,584	79,200	0.0032	0.9968	98.78
21.5	24,202,555	557,284	0.0230	0.9770	98.46
22.5	20,627,437		0.0000	1.0000	96.19
23.5	22,944,189	617	0.0000	1.0000	96.19
24.5	23,065,153	87,305	0.0038	0.9962	96.19
25.5	21,992,040	475,854	0.0216	0.9784	95.83
26.5	21,864,901	268,233	0.0123	0.9877	93.75
27.5	18,656,500	60,922	0.0033	0.9967	92.60
28.5	17,647,035	399,934	0.0227	0.9773	92.30
29.5	17,078,925	212,609	0.0124	0.9876	90.21
30.5	15,049,894	52,282	0.0035	0.9965	89.09
31.5	13,695,077	150,161	0.0110	0.9890	88.78
32.5	13,404,094	128,393	0.0096	0.9904	87.80
33.5	12,823,879	187,780	0.0146	0.9854	86.96
34.5	11,906,573	107,394	0.0090	0.9910	85.69
35.5	12,123,593	4,290	0.0004	0.9996	84.92
36.5	12,726,348	256,303	0.0201	0.9799	84.89
37.5	12,607,408	89,919	0.0071	0.9929	83.18
38.5	12,905,953	519,924	0.0403	0.9597	82.58

AQUA PENNSYLVANIA, INC.

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1882-2019 EXPERIENCE BAND 2000-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	10,595,782	188,321	0.0178	0.9822	79.26
40.5	10,297,764		0.0000	1.0000	77.85
41.5	9,868,277	521,889	0.0529	0.9471	77.85
42.5	9,258,283	218,029	0.0235	0.9765	73.73
43.5	6,466,293		0.0000	1.0000	71.99
44.5	6,105,360	5,255	0.0009	0.9991	71.99
45.5	6,338,879	153,408	0.0242	0.9758	71.93
46.5	4,753,826	92,459	0.0194	0.9806	70.19
47.5	3,926,557	335	0.0001	0.9999	68.83
48.5	4,079,245	86,230	0.0211	0.9789	68.82
49.5	4,117,171	71,747	0.0174	0.9826	67.37
50.5	3,967,528	6,377	0.0016	0.9984	66.19
51.5	3,935,437	35,875	0.0091	0.9909	66.09
52.5	3,996,031	237	0.0001	0.9999	65.48
53.5	3,878,261	9,086	0.0023	0.9977	65.48
54.5	3,831,432	8,358	0.0022	0.9978	65.33
55.5	3,353,811		0.0000	1.0000	65.18
56.5	2,745,186	902	0.0003	0.9997	65.18
57.5	2,443,775	8,356	0.0034	0.9966	65.16
58.5	1,868,593	213,932	0.1145	0.8855	64.94
59.5	1,630,345	7,331	0.0045	0.9955	57.50
60.5	1,593,744	685	0.0004	0.9996	57.25
61.5	1,574,001	75,863	0.0482	0.9518	57.22
62.5	1,487,989	29,109	0.0196	0.9804	54.46
63.5	1,099,409	75,416	0.0686	0.9314	53.40
64.5	920,520		0.0000	1.0000	49.74
65.5	736,937		0.0000	1.0000	49.74
66.5	650,789		0.0000	1.0000	49.74
67.5	636,492	5,786	0.0091	0.9909	49.74
68.5	337,872		0.0000	1.0000	49.28
69.5	172,200		0.0000	1.0000	49.28
70.5	171,721		0.0000	1.0000	49.28
71.5	52,311		0.0000	1.0000	49.28
72.5	94,931	141	0.0015	0.9985	49.28
73.5	147,809		0.0000	1.0000	49.21
74.5	144,510		0.0000	1.0000	49.21
75.5	324,655		0.0000	1.0000	49.21
76.5	328,666		0.0000	1.0000	49.21
77.5	328,666		0.0000	1.0000	49.21
78.5	328,666		0.0000	1.0000	49.21

AQUA PENNSYLVANIA, INC.

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1882-2019 EXPERIENCE BAND 2000-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	326,730		0.0000	1.0000	49.21
80.5	326,730	216	0.0007	0.9993	49.21
81.5	326,337	41	0.0001	0.9999	49.18
82.5	314,823	3,987	0.0127	0.9873	49.17
83.5	310,836	113	0.0004	0.9996	48.55
84.5	310,722		0.0000	1.0000	48.53
85.5	310,722		0.0000	1.0000	48.53
86.5	310,722		0.0000	1.0000	48.53
87.5	310,722	14,670	0.0472	0.9528	48.53
88.5	295,836	0	0.0000	1.0000	46.24
89.5	382,237	6,760	0.0177	0.9823	46.24
90.5	409,249	45	0.0001	0.9999	45.42
91.5	378,611		0.0000	1.0000	45.42
92.5	339,895	4,883	0.0144	0.9856	45.42
93.5	294,483		0.0000	1.0000	44.76
94.5	294,483		0.0000	1.0000	44.76
95.5	113,333		0.0000	1.0000	44.76
96.5	113,333		0.0000	1.0000	44.76
97.5	113,333		0.0000	1.0000	44.76
98.5	113,333		0.0000	1.0000	44.76
99.5	122,192		0.0000	1.0000	44.76
100.5	122,619		0.0000	1.0000	44.76
101.5	122,619	2,293	0.0187	0.9813	44.76
102.5	120,326	191	0.0016	0.9984	43.93
103.5	120,135	5,070	0.0422	0.9578	43.86
104.5	115,065	383	0.0033	0.9967	42.01
105.5	114,681	3,695	0.0322	0.9678	41.87
106.5	110,986	1,644	0.0148	0.9852	40.52
107.5	119,635	10,462	0.0875	0.9125	39.92
108.5	109,173	451	0.0041	0.9959	36.43
109.5	43,034		0.0000	1.0000	36.28
110.5	758		0.0000	1.0000	36.28
111.5	758		0.0000	1.0000	36.28
112.5	758		0.0000	1.0000	36.28
113.5	758		0.0000	1.0000	36.28
114.5	1,695		0.0000	1.0000	36.28
115.5	1,695		0.0000	1.0000	36.28
116.5	1,695		0.0000	1.0000	36.28
117.5	11,945	9,267	0.7758	0.2242	36.28
118.5	2,678		0.0000	1.0000	8.13

AQUA PENNSYLVANIA, INC.

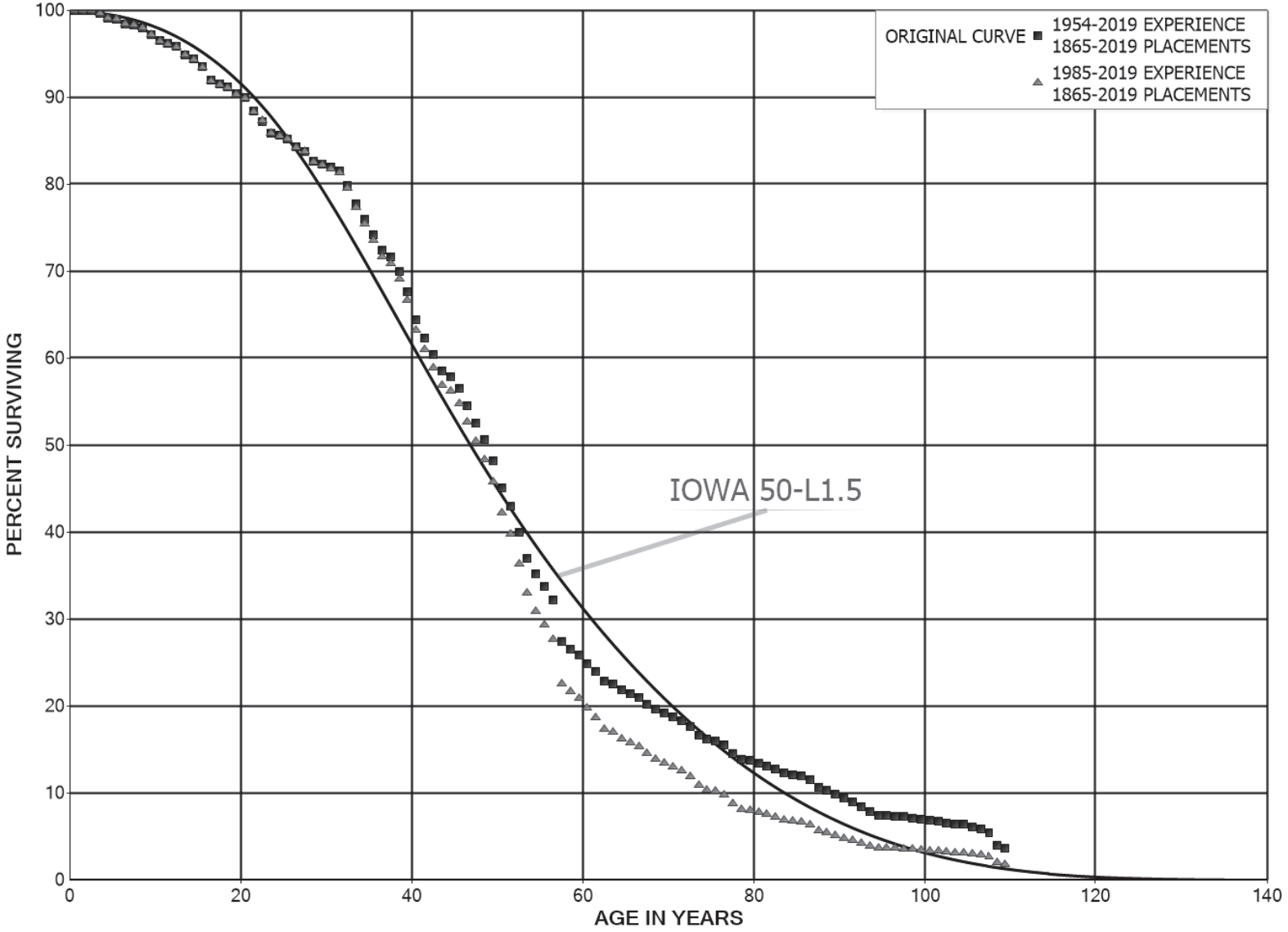
ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1882-2019 EXPERIENCE BAND 2000-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	2,678		0.0000	1.0000	8.13
120.5	2,251		0.0000	1.0000	8.13
121.5	2,251		0.0000	1.0000	8.13
122.5	2,251		0.0000	1.0000	8.13
123.5	2,251		0.0000	1.0000	8.13
124.5	2,251		0.0000	1.0000	8.13
125.5	2,251		0.0000	1.0000	8.13
126.5	2,251		0.0000	1.0000	8.13
127.5	1,920		0.0000	1.0000	8.13
128.5	1,920		0.0000	1.0000	8.13
129.5	1,920		0.0000	1.0000	8.13
130.5	1,920		0.0000	1.0000	8.13
131.5	1,920		0.0000	1.0000	8.13
132.5	1,920		0.0000	1.0000	8.13
133.5	1,920		0.0000	1.0000	8.13
134.5	983		0.0000	1.0000	8.13
135.5	983		0.0000	1.0000	8.13
136.5	983	11	0.0116	0.9884	8.13
137.5					8.04

AQUA PENNSYLVANIA, INC.
ACCOUNT 331.01 MAINS AND ACCESSORIES - CAST IRON - 4 INCH AND UNDER
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.

ACCOUNT 331.01 MAINS AND ACCESSORIES - CAST IRON - 4 INCH AND UNDER

ORIGINAL LIFE TABLE

PLACEMENT BAND 1865-2019 EXPERIENCE BAND 1954-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	29,915,498		0.0000	1.0000	100.00
0.5	27,663,984	8,836	0.0003	0.9997	100.00
1.5	26,207,733	4,556	0.0002	0.9998	99.97
2.5	25,152,698	85,248	0.0034	0.9966	99.95
3.5	23,868,160	118,787	0.0050	0.9950	99.61
4.5	21,967,494	45,199	0.0021	0.9979	99.12
5.5	20,781,888	103,288	0.0050	0.9950	98.91
6.5	19,310,121	30,741	0.0016	0.9984	98.42
7.5	18,706,795	57,720	0.0031	0.9969	98.26
8.5	17,797,226	136,925	0.0077	0.9923	97.96
9.5	17,612,899	131,821	0.0075	0.9925	97.21
10.5	17,290,237	61,936	0.0036	0.9964	96.48
11.5	15,664,401	54,716	0.0035	0.9965	96.13
12.5	13,826,515	133,210	0.0096	0.9904	95.80
13.5	9,393,834	49,322	0.0053	0.9947	94.88
14.5	8,791,696	85,005	0.0097	0.9903	94.38
15.5	7,742,485	125,452	0.0162	0.9838	93.46
16.5	6,181,711	28,455	0.0046	0.9954	91.95
17.5	5,068,494	21,562	0.0043	0.9957	91.53
18.5	3,586,469	27,369	0.0076	0.9924	91.14
19.5	3,394,188	17,583	0.0052	0.9948	90.44
20.5	3,168,710	55,586	0.0175	0.9825	89.97
21.5	2,698,781	35,754	0.0132	0.9868	88.40
22.5	2,315,529	35,577	0.0154	0.9846	87.22
23.5	2,313,179	8,201	0.0035	0.9965	85.88
24.5	2,401,302	11,884	0.0049	0.9951	85.58
25.5	2,267,281	24,271	0.0107	0.9893	85.16
26.5	2,337,872	13,564	0.0058	0.9942	84.24
27.5	2,427,776	32,453	0.0134	0.9866	83.76
28.5	2,480,542	10,202	0.0041	0.9959	82.64
29.5	2,410,747	10,192	0.0042	0.9958	82.30
30.5	2,499,220	12,910	0.0052	0.9948	81.95
31.5	2,422,362	50,901	0.0210	0.9790	81.52
32.5	2,303,252	60,435	0.0262	0.9738	79.81
33.5	2,341,632	54,017	0.0231	0.9769	77.72
34.5	2,191,554	51,886	0.0237	0.9763	75.92
35.5	2,115,897	48,754	0.0230	0.9770	74.13
36.5	2,066,833	23,356	0.0113	0.9887	72.42
37.5	2,027,279	45,443	0.0224	0.9776	71.60
38.5	1,957,858	67,440	0.0344	0.9656	70.00

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.01 MAINS AND ACCESSORIES - CAST IRON - 4 INCH AND UNDER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1865-2019 EXPERIENCE BAND 1954-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,792,357	85,187	0.0475	0.9525	67.58
40.5	1,864,193	60,651	0.0325	0.9675	64.37
41.5	1,631,674	50,560	0.0310	0.9690	62.28
42.5	1,487,330	46,421	0.0312	0.9688	60.35
43.5	1,559,804	17,624	0.0113	0.9887	58.46
44.5	1,472,452	34,386	0.0234	0.9766	57.80
45.5	1,398,280	48,382	0.0346	0.9654	56.45
46.5	1,357,601	50,902	0.0375	0.9625	54.50
47.5	1,317,893	47,610	0.0361	0.9639	52.46
48.5	1,220,428	56,751	0.0465	0.9535	50.56
49.5	1,179,042	76,408	0.0648	0.9352	48.21
50.5	1,104,844	53,618	0.0485	0.9515	45.09
51.5	1,049,487	73,168	0.0697	0.9303	42.90
52.5	1,006,220	73,239	0.0728	0.9272	39.91
53.5	955,574	47,109	0.0493	0.9507	37.00
54.5	1,395,938	57,281	0.0410	0.9590	35.18
55.5	1,280,336	58,939	0.0460	0.9540	33.74
56.5	1,226,037	183,494	0.1497	0.8503	32.18
57.5	988,084	29,495	0.0299	0.9701	27.37
58.5	965,593	27,087	0.0281	0.9719	26.55
59.5	636,956	22,758	0.0357	0.9643	25.80
60.5	683,232	26,862	0.0393	0.9607	24.88
61.5	658,153	30,209	0.0459	0.9541	23.90
62.5	647,242	9,064	0.0140	0.9860	22.81
63.5	646,513	20,039	0.0310	0.9690	22.49
64.5	615,756	12,091	0.0196	0.9804	21.79
65.5	619,493	11,940	0.0193	0.9807	21.36
66.5	621,174	22,098	0.0356	0.9644	20.95
67.5	621,737	19,773	0.0318	0.9682	20.21
68.5	620,500	12,824	0.0207	0.9793	19.56
69.5	607,599	14,176	0.0233	0.9767	19.16
70.5	590,607	12,525	0.0212	0.9788	18.71
71.5	583,816	22,328	0.0382	0.9618	18.31
72.5	568,849	31,309	0.0550	0.9450	17.61
73.5	539,691	16,339	0.0303	0.9697	16.64
74.5	519,349	4,765	0.0092	0.9908	16.14
75.5	555,823	16,450	0.0296	0.9704	15.99
76.5	548,174	36,091	0.0658	0.9342	15.52
77.5	515,855	25,340	0.0491	0.9509	14.50
78.5	501,163	2,824	0.0056	0.9944	13.79

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.01 MAINS AND ACCESSORIES - CAST IRON - 4 INCH AND UNDER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1865-2019 EXPERIENCE BAND 1954-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	486,760	9,772	0.0201	0.9799	13.71
80.5	481,157	12,078	0.0251	0.9749	13.43
81.5	479,196	12,796	0.0267	0.9733	13.10
82.5	466,621	17,027	0.0365	0.9635	12.75
83.5	452,765	6,097	0.0135	0.9865	12.28
84.5	430,877	7,522	0.0175	0.9825	12.12
85.5	422,809	14,882	0.0352	0.9648	11.90
86.5	411,741	30,798	0.0748	0.9252	11.48
87.5	381,129	10,880	0.0285	0.9715	10.63
88.5	367,611	18,135	0.0493	0.9507	10.32
89.5	347,839	16,505	0.0475	0.9525	9.81
90.5	334,281	13,579	0.0406	0.9594	9.35
91.5	332,771	20,276	0.0609	0.9391	8.97
92.5	355,772	24,470	0.0688	0.9312	8.42
93.5	330,872	17,215	0.0520	0.9480	7.84
94.5	311,255	2,497	0.0080	0.9920	7.43
95.5	314,185	2,701	0.0086	0.9914	7.37
96.5	311,483	1,856	0.0060	0.9940	7.31
97.5	309,627	6,871	0.0222	0.9778	7.27
98.5	310,692	5,368	0.0173	0.9827	7.11
99.5	315,060	6,521	0.0207	0.9793	6.98
100.5	313,151	3,141	0.0100	0.9900	6.84
101.5	320,628	12,268	0.0383	0.9617	6.77
102.5	310,691	4,304	0.0139	0.9861	6.51
103.5	306,712	3,529	0.0115	0.9885	6.42
104.5	303,183	14,027	0.0463	0.9537	6.35
105.5	289,156	12,742	0.0441	0.9559	6.05
106.5	276,414	18,106	0.0655	0.9345	5.79
107.5	258,308	67,353	0.2607	0.7393	5.41
108.5	198,823	20,940	0.1053	0.8947	4.00
109.5	177,883	12,512	0.0703	0.9297	3.58
110.5	165,370	12,637	0.0764	0.9236	3.33
111.5	152,734	24,550	0.1607	0.8393	3.07
112.5	128,183	21,190	0.1653	0.8347	2.58
113.5	106,994	3,226	0.0302	0.9698	2.15
114.5	103,768	9,513	0.0917	0.9083	2.09
115.5	94,254	6,069	0.0644	0.9356	1.90
116.5	88,185	9,421	0.1068	0.8932	1.77
117.5	78,765	3,696	0.0469	0.9531	1.58
118.5	75,069	15,278	0.2035	0.7965	1.51

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.01 MAINS AND ACCESSORIES - CAST IRON - 4 INCH AND UNDER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1865-2019 EXPERIENCE BAND 1954-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	59,791	4,951	0.0828	0.9172	1.20
120.5	54,840	3,563	0.0650	0.9350	1.10
121.5	51,278	12,045	0.2349	0.7651	1.03
122.5	39,232	24,208	0.6170	0.3830	0.79
123.5	15,024	9,152	0.6092	0.3908	0.30
124.5	5,872	349	0.0594	0.9406	0.12
125.5	5,523	493	0.0893	0.9107	0.11
126.5	5,030	2,170	0.4314	0.5686	0.10
127.5	2,860	7	0.0023	0.9977	0.06
128.5	2,854	1,446	0.5067	0.4933	0.06
129.5	8,222	489	0.0595	0.9405	0.03
130.5	7,733	4	0.0006	0.9994	0.03
131.5	7,728	411	0.0532	0.9468	0.03
132.5	7,317	317	0.0434	0.9566	0.03
133.5	7,000	186	0.0265	0.9735	0.02
134.5	6,814		0.0000	1.0000	0.02
135.5	6,814		0.0000	1.0000	0.02
136.5	6,814		0.0000	1.0000	0.02
137.5	6,814		0.0000	1.0000	0.02
138.5	6,814		0.0000	1.0000	0.02
139.5	6,814		0.0000	1.0000	0.02
140.5	6,814		0.0000	1.0000	0.02
141.5	6,814	110	0.0162	0.9838	0.02
142.5	6,704		0.0000	1.0000	0.02
143.5	6,704	6,704	1.0000		0.02
144.5					

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.01 MAINS AND ACCESSORIES - CAST IRON - 4 INCH AND UNDER

ORIGINAL LIFE TABLE

PLACEMENT BAND 1865-2019 EXPERIENCE BAND 1985-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	29,329,739		0.0000	1.0000	100.00
0.5	27,106,923	6,032	0.0002	0.9998	100.00
1.5	25,695,385	4,556	0.0002	0.9998	99.98
2.5	24,671,090	85,248	0.0035	0.9965	99.96
3.5	23,390,581	118,739	0.0051	0.9949	99.61
4.5	21,490,618	44,344	0.0021	0.9979	99.11
5.5	20,340,232	102,342	0.0050	0.9950	98.90
6.5	18,884,192	30,741	0.0016	0.9984	98.41
7.5	18,289,362	57,306	0.0031	0.9969	98.25
8.5	17,381,269	136,925	0.0079	0.9921	97.94
9.5	17,209,094	131,821	0.0077	0.9923	97.17
10.5	16,891,567	61,849	0.0037	0.9963	96.42
11.5	15,264,301	53,369	0.0035	0.9965	96.07
12.5	13,458,598	132,896	0.0099	0.9901	95.73
13.5	9,030,617	48,091	0.0053	0.9947	94.79
14.5	8,429,784	83,288	0.0099	0.9901	94.28
15.5	7,408,615	124,066	0.0167	0.9833	93.35
16.5	5,852,395	24,672	0.0042	0.9958	91.79
17.5	4,746,765	19,353	0.0041	0.9959	91.40
18.5	3,272,174	25,775	0.0079	0.9921	91.03
19.5	3,088,207	14,884	0.0048	0.9952	90.31
20.5	2,903,715	50,392	0.0174	0.9826	89.88
21.5	2,451,235	28,350	0.0116	0.9884	88.32
22.5	2,094,746	35,087	0.0168	0.9832	87.30
23.5	2,115,053	7,177	0.0034	0.9966	85.83
24.5	2,218,363	9,510	0.0043	0.9957	85.54
25.5	2,114,223	24,129	0.0114	0.9886	85.18
26.5	2,196,124	13,564	0.0062	0.9938	84.20
27.5	2,295,048	32,453	0.0141	0.9859	83.68
28.5	2,336,946	10,202	0.0044	0.9956	82.50
29.5	2,267,337	10,192	0.0045	0.9955	82.14
30.5	2,348,252	12,910	0.0055	0.9945	81.77
31.5	2,271,325	50,901	0.0224	0.9776	81.32
32.5	2,152,460	59,919	0.0278	0.9722	79.50
33.5	2,193,556	54,017	0.0246	0.9754	77.29
34.5	2,043,643	50,995	0.0250	0.9750	75.38
35.5	1,949,731	48,754	0.0250	0.9750	73.50
36.5	1,913,738	22,779	0.0119	0.9881	71.66
37.5	1,872,927	45,108	0.0241	0.9759	70.81
38.5	1,803,748	65,006	0.0360	0.9640	69.11

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.01 MAINS AND ACCESSORIES - CAST IRON - 4 INCH AND UNDER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1865-2019 EXPERIENCE BAND 1985-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,641,902	85,187	0.0519	0.9481	66.61
40.5	1,716,165	59,560	0.0347	0.9653	63.16
41.5	1,479,944	50,560	0.0342	0.9658	60.97
42.5	1,337,264	46,421	0.0347	0.9653	58.88
43.5	1,409,935	17,486	0.0124	0.9876	56.84
44.5	1,316,776	33,591	0.0255	0.9745	56.13
45.5	1,239,509	48,355	0.0390	0.9610	54.70
46.5	1,197,358	49,847	0.0416	0.9584	52.57
47.5	1,155,032	47,263	0.0409	0.9591	50.38
48.5	1,048,861	56,708	0.0541	0.9459	48.32
49.5	998,141	76,132	0.0763	0.9237	45.71
50.5	915,087	53,612	0.0586	0.9414	42.22
51.5	839,427	73,039	0.0870	0.9130	39.75
52.5	790,284	73,134	0.0925	0.9075	36.29
53.5	733,043	47,109	0.0643	0.9357	32.93
54.5	1,162,616	56,011	0.0482	0.9518	30.81
55.5	1,037,622	58,939	0.0568	0.9432	29.33
56.5	986,347	183,190	0.1857	0.8143	27.66
57.5	746,392	28,603	0.0383	0.9617	22.53
58.5	723,820	26,616	0.0368	0.9632	21.66
59.5	402,478	21,919	0.0545	0.9455	20.87
60.5	458,320	26,765	0.0584	0.9416	19.73
61.5	438,281	30,055	0.0686	0.9314	18.58
62.5	424,522	8,720	0.0205	0.9795	17.30
63.5	407,458	19,120	0.0469	0.9531	16.95
64.5	377,632	9,720	0.0257	0.9743	16.15
65.5	385,626	11,157	0.0289	0.9711	15.74
66.5	412,188	21,542	0.0523	0.9477	15.28
67.5	388,066	18,531	0.0478	0.9522	14.48
68.5	387,792	12,390	0.0320	0.9680	13.79
69.5	377,248	10,869	0.0288	0.9712	13.35
70.5	364,673	12,177	0.0334	0.9666	12.97
71.5	357,063	20,135	0.0564	0.9436	12.53
72.5	352,000	29,975	0.0852	0.9148	11.83
73.5	324,416	16,339	0.0504	0.9496	10.82
74.5	305,832	4,367	0.0143	0.9857	10.27
75.5	348,563	15,654	0.0449	0.9551	10.13
76.5	349,686	35,579	0.1017	0.8983	9.67
77.5	322,211	24,601	0.0764	0.9236	8.69
78.5	311,783	1,885	0.0060	0.9940	8.03

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.01 MAINS AND ACCESSORIES - CAST IRON - 4 INCH AND UNDER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1865-2019 EXPERIENCE BAND 1985-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	308,621	8,385	0.0272	0.9728	7.98
80.5	314,304	11,160	0.0355	0.9645	7.76
81.5	324,677	11,830	0.0364	0.9636	7.48
82.5	333,464	16,730	0.0502	0.9498	7.21
83.5	325,277	5,696	0.0175	0.9825	6.85
84.5	313,537	6,867	0.0219	0.9781	6.73
85.5	315,431	14,858	0.0471	0.9529	6.58
86.5	313,338	30,798	0.0983	0.9017	6.27
87.5	283,989	10,880	0.0383	0.9617	5.66
88.5	278,564	18,024	0.0647	0.9353	5.44
89.5	263,052	16,505	0.0627	0.9373	5.09
90.5	257,613	13,579	0.0527	0.9473	4.77
91.5	261,194	17,624	0.0675	0.9325	4.52
92.5	294,301	24,132	0.0820	0.9180	4.21
93.5	273,629	17,215	0.0629	0.9371	3.87
94.5	270,529	2,497	0.0092	0.9908	3.62
95.5	275,751	2,216	0.0080	0.9920	3.59
96.5	275,593	1,784	0.0065	0.9935	3.56
97.5	274,240	6,792	0.0248	0.9752	3.54
98.5	297,616	5,368	0.0180	0.9820	3.45
99.5	309,037	6,521	0.0211	0.9789	3.39
100.5	307,129	3,141	0.0102	0.9898	3.32
101.5	315,104	12,268	0.0389	0.9611	3.28
102.5	307,346	4,304	0.0140	0.9860	3.15
103.5	303,367	3,529	0.0116	0.9884	3.11
104.5	301,303	14,027	0.0466	0.9534	3.07
105.5	287,766	12,742	0.0443	0.9557	2.93
106.5	275,024	18,106	0.0658	0.9342	2.80
107.5	257,477	67,150	0.2608	0.7392	2.62
108.5	198,634	20,940	0.1054	0.8946	1.93
109.5	177,883	12,512	0.0703	0.9297	1.73
110.5	165,370	12,637	0.0764	0.9236	1.61
111.5	152,734	24,550	0.1607	0.8393	1.49
112.5	128,183	21,190	0.1653	0.8347	1.25
113.5	106,994	3,226	0.0302	0.9698	1.04
114.5	103,768	9,513	0.0917	0.9083	1.01
115.5	94,254	6,069	0.0644	0.9356	0.92
116.5	88,185	9,421	0.1068	0.8932	0.86
117.5	78,765	3,696	0.0469	0.9531	0.77
118.5	75,069	15,278	0.2035	0.7965	0.73

AQUA PENNSYLVANIA, INC.

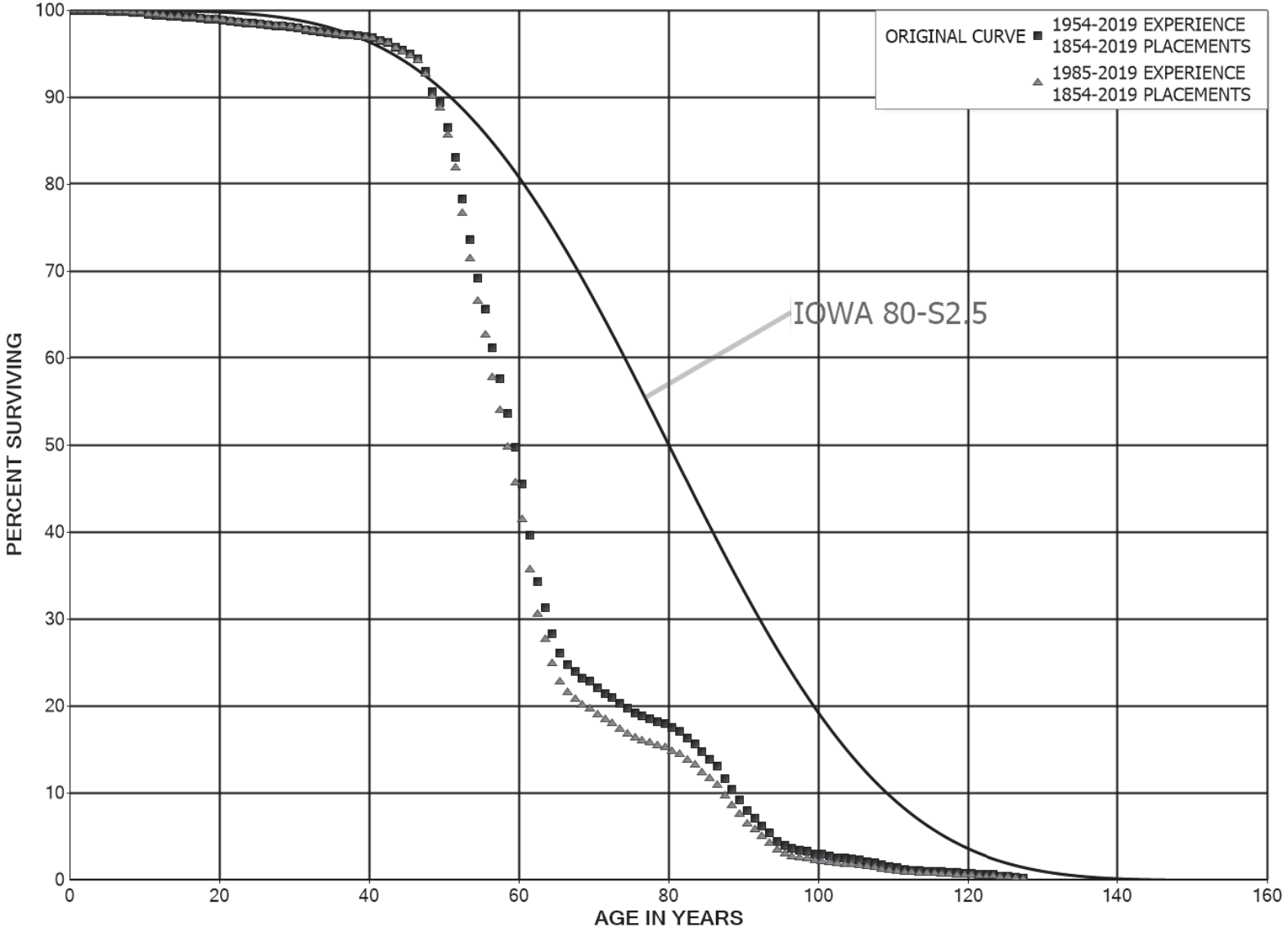
ACCOUNT 331.01 MAINS AND ACCESSORIES - CAST IRON - 4 INCH AND UNDER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1865-2019 EXPERIENCE BAND 1985-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	59,791	4,951	0.0828	0.9172	0.58
120.5	54,840	3,563	0.0650	0.9350	0.53
121.5	51,278	12,045	0.2349	0.7651	0.50
122.5	39,232	24,208	0.6170	0.3830	0.38
123.5	15,024	9,152	0.6092	0.3908	0.15
124.5	5,872	349	0.0594	0.9406	0.06
125.5	5,523	493	0.0893	0.9107	0.05
126.5	5,030	2,170	0.4314	0.5686	0.05
127.5	2,860	7	0.0023	0.9977	0.03
128.5	2,854	1,446	0.5067	0.4933	0.03
129.5	8,222	489	0.0595	0.9405	0.01
130.5	7,733	4	0.0006	0.9994	0.01
131.5	7,728	411	0.0532	0.9468	0.01
132.5	7,317	317	0.0434	0.9566	0.01
133.5	7,000	186	0.0265	0.9735	0.01
134.5	6,814		0.0000	1.0000	0.01
135.5	6,814		0.0000	1.0000	0.01
136.5	6,814		0.0000	1.0000	0.01
137.5	6,814		0.0000	1.0000	0.01
138.5	6,814		0.0000	1.0000	0.01
139.5	6,814		0.0000	1.0000	0.01
140.5	6,814		0.0000	1.0000	0.01
141.5	6,814	110	0.0162	0.9838	0.01
142.5	6,704		0.0000	1.0000	0.01
143.5	6,704	6,704	1.0000		0.01
144.5					

AQUA PENNSYLVANIA, INC.
ACCOUNT 331.02 MAINS AND ACCESSORIES - CAST IRON - 6, 8, AND 10 INCH
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.

ACCOUNT 331.02 MAINS AND ACCESSORIES - CAST IRON - 6, 8, AND 10 INCH

ORIGINAL LIFE TABLE

PLACEMENT BAND 1854-2019 EXPERIENCE BAND 1954-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,727,789,332	4,382	0.0000	1.0000	100.00
0.5	1,596,197,114	135,098	0.0001	0.9999	100.00
1.5	1,469,498,773	390,107	0.0003	0.9997	99.99
2.5	1,341,747,179	385,352	0.0003	0.9997	99.96
3.5	1,220,824,651	374,832	0.0003	0.9997	99.94
4.5	1,134,508,145	345,872	0.0003	0.9997	99.91
5.5	1,045,587,199	261,156	0.0002	0.9998	99.87
6.5	982,754,052	389,567	0.0004	0.9996	99.85
7.5	903,674,120	487,119	0.0005	0.9995	99.81
8.5	795,859,356	439,775	0.0006	0.9994	99.76
9.5	659,027,016	1,157,444	0.0018	0.9982	99.70
10.5	559,557,355	461,300	0.0008	0.9992	99.53
11.5	487,123,397	260,987	0.0005	0.9995	99.44
12.5	420,483,622	242,676	0.0006	0.9994	99.39
13.5	377,086,639	164,158	0.0004	0.9996	99.33
14.5	328,610,566	240,082	0.0007	0.9993	99.29
15.5	296,484,646	189,971	0.0006	0.9994	99.22
16.5	264,668,940	353,858	0.0013	0.9987	99.15
17.5	240,515,259	128,466	0.0005	0.9995	99.02
18.5	221,296,994	83,193	0.0004	0.9996	98.97
19.5	202,167,974	139,969	0.0007	0.9993	98.93
20.5	191,752,950	302,452	0.0016	0.9984	98.86
21.5	175,091,134	74,701	0.0004	0.9996	98.71
22.5	163,849,342	174,557	0.0011	0.9989	98.67
23.5	158,870,340	163,338	0.0010	0.9990	98.56
24.5	150,939,903	128,713	0.0009	0.9991	98.46
25.5	152,517,849	142,336	0.0009	0.9991	98.37
26.5	140,737,917	84,374	0.0006	0.9994	98.28
27.5	134,657,063	64,142	0.0005	0.9995	98.22
28.5	130,000,014	141,472	0.0011	0.9989	98.18
29.5	123,385,959	132,175	0.0011	0.9989	98.07
30.5	112,958,036	237,985	0.0021	0.9979	97.97
31.5	103,225,200	124,196	0.0012	0.9988	97.76
32.5	96,877,407	131,233	0.0014	0.9986	97.64
33.5	92,424,686	88,803	0.0010	0.9990	97.51
34.5	88,264,044	73,422	0.0008	0.9992	97.42
35.5	84,734,831	113,717	0.0013	0.9987	97.33
36.5	82,410,051	68,717	0.0008	0.9992	97.20
37.5	80,621,997	46,029	0.0006	0.9994	97.12
38.5	78,062,275	115,540	0.0015	0.9985	97.07

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.02 MAINS AND ACCESSORIES - CAST IRON - 6, 8, AND 10 INCH

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1854-2019 EXPERIENCE BAND 1954-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	75,577,766	90,695	0.0012	0.9988	96.92
40.5	72,215,160	240,437	0.0033	0.9967	96.81
41.5	68,220,190	164,648	0.0024	0.9976	96.48
42.5	66,219,639	380,052	0.0057	0.9943	96.25
43.5	64,368,606	238,254	0.0037	0.9963	95.70
44.5	62,808,613	282,028	0.0045	0.9955	95.35
45.5	54,969,292	326,042	0.0059	0.9941	94.92
46.5	51,661,319	777,190	0.0150	0.9850	94.35
47.5	49,374,689	1,227,283	0.0249	0.9751	92.93
48.5	45,863,847	616,326	0.0134	0.9866	90.62
49.5	44,065,378	1,433,556	0.0325	0.9675	89.41
50.5	42,340,708	1,659,081	0.0392	0.9608	86.50
51.5	40,103,873	2,312,621	0.0577	0.9423	83.11
52.5	37,139,058	2,215,402	0.0597	0.9403	78.32
53.5	33,514,987	2,041,883	0.0609	0.9391	73.64
54.5	30,947,609	1,586,965	0.0513	0.9487	69.16
55.5	28,118,518	1,920,014	0.0683	0.9317	65.61
56.5	25,935,683	1,481,618	0.0571	0.9429	61.13
57.5	23,961,605	1,651,221	0.0689	0.9311	57.64
58.5	22,047,820	1,601,685	0.0726	0.9274	53.67
59.5	19,501,272	1,651,421	0.0847	0.9153	49.77
60.5	17,250,362	2,244,681	0.1301	0.8699	45.55
61.5	14,654,883	1,964,991	0.1341	0.8659	39.63
62.5	12,565,127	1,104,355	0.0879	0.9121	34.31
63.5	10,958,874	1,045,718	0.0954	0.9046	31.30
64.5	9,480,979	749,612	0.0791	0.9209	28.31
65.5	8,534,062	426,624	0.0500	0.9500	26.07
66.5	7,980,517	273,182	0.0342	0.9658	24.77
67.5	7,605,320	221,047	0.0291	0.9709	23.92
68.5	7,320,531	140,229	0.0192	0.9808	23.23
69.5	7,215,245	238,466	0.0331	0.9669	22.78
70.5	6,932,372	195,432	0.0282	0.9718	22.03
71.5	6,738,883	156,191	0.0232	0.9768	21.41
72.5	6,532,682	204,578	0.0313	0.9687	20.91
73.5	6,295,382	181,309	0.0288	0.9712	20.26
74.5	6,062,630	146,271	0.0241	0.9759	19.67
75.5	6,180,348	133,685	0.0216	0.9784	19.20
76.5	6,044,801	85,871	0.0142	0.9858	18.78
77.5	5,928,247	119,027	0.0201	0.9799	18.52
78.5	5,853,849	76,238	0.0130	0.9870	18.14

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.02 MAINS AND ACCESSORIES - CAST IRON - 6, 8, AND 10 INCH

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1854-2019 EXPERIENCE BAND 1954-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	5,847,519	140,339	0.0240	0.9760	17.91
80.5	5,667,318	135,225	0.0239	0.9761	17.48
81.5	5,467,475	244,032	0.0446	0.9554	17.06
82.5	5,203,821	207,777	0.0399	0.9601	16.30
83.5	4,972,334	308,463	0.0620	0.9380	15.65
84.5	4,617,675	254,472	0.0551	0.9449	14.68
85.5	4,270,353	242,268	0.0567	0.9433	13.87
86.5	4,026,116	448,530	0.1114	0.8886	13.08
87.5	3,544,690	375,873	0.1060	0.8940	11.62
88.5	3,133,056	363,690	0.1161	0.8839	10.39
89.5	2,735,458	385,624	0.1410	0.8590	9.19
90.5	2,289,807	226,523	0.0989	0.9011	7.89
91.5	1,970,882	252,259	0.1280	0.8720	7.11
92.5	1,648,004	210,720	0.1279	0.8721	6.20
93.5	1,346,996	247,266	0.1836	0.8164	5.41
94.5	1,053,369	105,724	0.1004	0.8996	4.41
95.5	913,651	86,184	0.0943	0.9057	3.97
96.5	786,318	45,263	0.0576	0.9424	3.60
97.5	743,928	31,445	0.0423	0.9577	3.39
98.5	729,270	56,299	0.0772	0.9228	3.25
99.5	692,660	21,703	0.0313	0.9687	3.00
100.5	672,907	45,444	0.0675	0.9325	2.90
101.5	641,690	36,776	0.0573	0.9427	2.71
102.5	633,402	14,265	0.0225	0.9775	2.55
103.5	622,329	29,229	0.0470	0.9530	2.49
104.5	603,996	18,856	0.0312	0.9688	2.38
105.5	585,493	53,021	0.0906	0.9094	2.30
106.5	533,489	44,288	0.0830	0.9170	2.09
107.5	489,908	46,374	0.0947	0.9053	1.92
108.5	455,277	47,193	0.1037	0.8963	1.74
109.5	415,092	54,099	0.1303	0.8697	1.56
110.5	362,328	42,687	0.1178	0.8822	1.36
111.5	319,641	20,750	0.0649	0.9351	1.20
112.5	300,327	17,867	0.0595	0.9405	1.12
113.5	282,460	13,675	0.0484	0.9516	1.05
114.5	274,376	6,348	0.0231	0.9769	1.00
115.5	268,028	9,236	0.0345	0.9655	0.98
116.5	258,793	36,879	0.1425	0.8575	0.94
117.5	221,914	7,077	0.0319	0.9681	0.81
118.5	214,837	12,306	0.0573	0.9427	0.78

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.02 MAINS AND ACCESSORIES - CAST IRON - 6, 8, AND 10 INCH

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1854-2019 EXPERIENCE BAND 1954-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	202,531	16,434	0.0811	0.9189	0.74
120.5	186,097	10,492	0.0564	0.9436	0.68
121.5	175,605	15,165	0.0864	0.9136	0.64
122.5	160,440	4,752	0.0296	0.9704	0.58
123.5	155,688	38,276	0.2458	0.7542	0.57
124.5	117,412	21,056	0.1793	0.8207	0.43
125.5	96,356	16,179	0.1679	0.8321	0.35
126.5	80,177	39,830	0.4968	0.5032	0.29
127.5	41,605	13,037	0.3134	0.6866	0.15
128.5	28,567	10,639	0.3724	0.6276	0.10
129.5	17,928	5,114	0.2853	0.7147	0.06
130.5	12,814	264	0.0206	0.9794	0.05
131.5	12,550	1,109	0.0883	0.9117	0.04
132.5	16,738	718	0.0429	0.9571	0.04
133.5	16,020	9,045	0.5646	0.4354	0.04
134.5	6,975	1,678	0.2406	0.7594	0.02
135.5	5,297		0.0000	1.0000	0.01
136.5	5,297		0.0000	1.0000	0.01
137.5	5,297		0.0000	1.0000	0.01
138.5	5,297		0.0000	1.0000	0.01
139.5	5,297		0.0000	1.0000	0.01
140.5	5,297		0.0000	1.0000	0.01
141.5	5,297		0.0000	1.0000	0.01
142.5	5,523		0.0000	1.0000	0.01
143.5	9,062	226	0.0249	0.9751	0.01
144.5	8,836	241	0.0273	0.9727	0.01
145.5	8,594		0.0000	1.0000	0.01
146.5	8,594	5,056	0.5883	0.4117	0.01
147.5	3,539		0.0000	1.0000	0.00
148.5	3,539		0.0000	1.0000	0.00
149.5	3,539		0.0000	1.0000	0.00
150.5	3,539		0.0000	1.0000	0.00
151.5	3,539		0.0000	1.0000	0.00
152.5	3,539	222	0.0628	0.9372	0.00
153.5	3,317		0.0000	1.0000	0.00
154.5	3,317	3,317	1.0000		0.00
155.5					

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.02 MAINS AND ACCESSORIES - CAST IRON - 6, 8, AND 10 INCH

ORIGINAL LIFE TABLE

PLACEMENT BAND 1854-2019 EXPERIENCE BAND 1985-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,684,102,336	2,023	0.0000	1.0000	100.00
0.5	1,554,041,639	116,084	0.0001	0.9999	100.00
1.5	1,428,187,355	361,729	0.0003	0.9997	99.99
2.5	1,300,798,712	351,459	0.0003	0.9997	99.97
3.5	1,181,036,155	336,405	0.0003	0.9997	99.94
4.5	1,095,541,232	318,512	0.0003	0.9997	99.91
5.5	1,008,365,405	232,189	0.0002	0.9998	99.88
6.5	946,960,523	359,731	0.0004	0.9996	99.86
7.5	868,492,530	459,448	0.0005	0.9995	99.82
8.5	761,692,620	420,671	0.0006	0.9994	99.77
9.5	625,937,035	1,132,205	0.0018	0.9982	99.71
10.5	527,646,710	440,034	0.0008	0.9992	99.53
11.5	456,251,746	250,313	0.0005	0.9995	99.45
12.5	390,442,733	220,892	0.0006	0.9994	99.40
13.5	347,539,827	152,640	0.0004	0.9996	99.34
14.5	299,769,847	232,729	0.0008	0.9992	99.30
15.5	268,706,133	171,090	0.0006	0.9994	99.22
16.5	237,711,319	336,948	0.0014	0.9986	99.16
17.5	214,445,944	114,964	0.0005	0.9995	99.02
18.5	196,503,091	66,082	0.0003	0.9997	98.96
19.5	178,557,838	126,302	0.0007	0.9993	98.93
20.5	169,258,370	287,617	0.0017	0.9983	98.86
21.5	153,414,359	64,407	0.0004	0.9996	98.69
22.5	143,315,501	157,478	0.0011	0.9989	98.65
23.5	139,177,268	150,652	0.0011	0.9989	98.54
24.5	131,954,751	126,234	0.0010	0.9990	98.43
25.5	134,443,680	98,804	0.0007	0.9993	98.34
26.5	123,688,023	77,733	0.0006	0.9994	98.27
27.5	118,378,285	53,980	0.0005	0.9995	98.21
28.5	115,201,319	138,467	0.0012	0.9988	98.16
29.5	110,063,132	130,213	0.0012	0.9988	98.04
30.5	100,757,239	229,772	0.0023	0.9977	97.93
31.5	92,405,534	111,721	0.0012	0.9988	97.70
32.5	86,930,144	119,439	0.0014	0.9986	97.59
33.5	83,658,713	77,653	0.0009	0.9991	97.45
34.5	80,597,303	66,007	0.0008	0.9992	97.36
35.5	77,756,564	112,877	0.0015	0.9985	97.28
36.5	76,226,792	61,749	0.0008	0.9992	97.14
37.5	74,860,124	41,774	0.0006	0.9994	97.06
38.5	72,485,636	105,040	0.0014	0.9986	97.01

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.02 MAINS AND ACCESSORIES - CAST IRON - 6, 8, AND 10 INCH

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1854-2019 EXPERIENCE BAND 1985-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	70,071,357	87,156	0.0012	0.9988	96.87
40.5	66,747,172	237,664	0.0036	0.9964	96.75
41.5	62,808,598	151,662	0.0024	0.9976	96.40
42.5	60,920,432	370,241	0.0061	0.9939	96.17
43.5	59,257,743	236,764	0.0040	0.9960	95.58
44.5	57,947,553	280,180	0.0048	0.9952	95.20
45.5	50,322,714	323,435	0.0064	0.9936	94.74
46.5	47,098,810	773,029	0.0164	0.9836	94.13
47.5	44,960,936	1,218,851	0.0271	0.9729	92.59
48.5	41,565,708	607,993	0.0146	0.9854	90.08
49.5	39,771,162	1,432,048	0.0360	0.9640	88.76
50.5	38,076,326	1,657,403	0.0435	0.9565	85.56
51.5	35,837,740	2,311,381	0.0645	0.9355	81.84
52.5	32,906,714	2,202,606	0.0669	0.9331	76.56
53.5	29,430,118	2,037,970	0.0692	0.9308	71.44
54.5	27,032,867	1,585,391	0.0586	0.9414	66.49
55.5	24,510,487	1,919,074	0.0783	0.9217	62.59
56.5	22,673,849	1,478,813	0.0652	0.9348	57.69
57.5	21,078,041	1,650,888	0.0783	0.9217	53.93
58.5	19,692,383	1,601,159	0.0813	0.9187	49.70
59.5	17,748,987	1,651,382	0.0930	0.9070	45.66
60.5	15,918,981	2,242,104	0.1408	0.8592	41.41
61.5	13,661,028	1,964,377	0.1438	0.8562	35.58
62.5	11,756,014	1,103,681	0.0939	0.9061	30.46
63.5	10,260,168	1,044,134	0.1018	0.8982	27.60
64.5	8,838,051	748,882	0.0847	0.9153	24.80
65.5	7,932,482	425,015	0.0536	0.9464	22.69
66.5	7,457,307	271,745	0.0364	0.9636	21.48
67.5	7,067,601	220,362	0.0312	0.9688	20.70
68.5	6,781,377	140,229	0.0207	0.9793	20.05
69.5	6,675,770	238,466	0.0357	0.9643	19.64
70.5	6,389,791	193,470	0.0303	0.9697	18.93
71.5	6,175,877	156,110	0.0253	0.9747	18.36
72.5	5,974,205	204,401	0.0342	0.9658	17.90
73.5	5,751,064	181,109	0.0315	0.9685	17.28
74.5	5,527,950	145,202	0.0263	0.9737	16.74
75.5	5,687,308	128,889	0.0227	0.9773	16.30
76.5	5,592,228	84,624	0.0151	0.9849	15.93
77.5	5,548,438	118,627	0.0214	0.9786	15.69
78.5	5,498,829	76,171	0.0139	0.9861	15.35

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.02 MAINS AND ACCESSORIES - CAST IRON - 6, 8, AND 10 INCH

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1854-2019 EXPERIENCE BAND 1985-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	5,520,125	139,821	0.0253	0.9747	15.14
80.5	5,377,031	134,384	0.0250	0.9750	14.76
81.5	5,179,657	243,729	0.0471	0.9529	14.39
82.5	4,945,882	207,777	0.0420	0.9580	13.71
83.5	4,718,963	306,987	0.0651	0.9349	13.14
84.5	4,383,261	254,472	0.0581	0.9419	12.28
85.5	4,052,093	241,285	0.0595	0.9405	11.57
86.5	3,826,721	448,443	0.1172	0.8828	10.88
87.5	3,356,943	375,873	0.1120	0.8880	9.61
88.5	2,952,880	362,857	0.1229	0.8771	8.53
89.5	2,573,697	385,624	0.1498	0.8502	7.48
90.5	2,139,283	226,523	0.1059	0.8941	6.36
91.5	1,821,898	249,083	0.1367	0.8633	5.69
92.5	1,507,296	210,720	0.1398	0.8602	4.91
93.5	1,213,483	247,266	0.2038	0.7962	4.22
94.5	923,229	105,595	0.1144	0.8856	3.36
95.5	798,375	86,184	0.1079	0.8921	2.98
96.5	678,861	45,263	0.0667	0.9333	2.66
97.5	636,558	31,445	0.0494	0.9506	2.48
98.5	650,069	56,299	0.0866	0.9134	2.36
99.5	625,024	21,703	0.0347	0.9653	2.15
100.5	620,037	45,444	0.0733	0.9267	2.08
101.5	591,284	36,776	0.0622	0.9378	1.93
102.5	611,970	14,265	0.0233	0.9767	1.81
103.5	605,212	28,881	0.0477	0.9523	1.76
104.5	587,802	18,856	0.0321	0.9679	1.68
105.5	569,300	53,021	0.0931	0.9069	1.63
106.5	517,499	44,288	0.0856	0.9144	1.47
107.5	475,195	46,374	0.0976	0.9024	1.35
108.5	441,250	44,800	0.1015	0.8985	1.22
109.5	413,365	54,099	0.1309	0.8691	1.09
110.5	362,328	42,687	0.1178	0.8822	0.95
111.5	319,641	20,750	0.0649	0.9351	0.84
112.5	300,327	17,867	0.0595	0.9405	0.78
113.5	282,460	13,675	0.0484	0.9516	0.74
114.5	274,376	6,348	0.0231	0.9769	0.70
115.5	268,028	9,236	0.0345	0.9655	0.69
116.5	258,793	36,879	0.1425	0.8575	0.66
117.5	221,914	7,077	0.0319	0.9681	0.57
118.5	214,837	12,306	0.0573	0.9427	0.55

AQUA PENNSYLVANIA, INC.

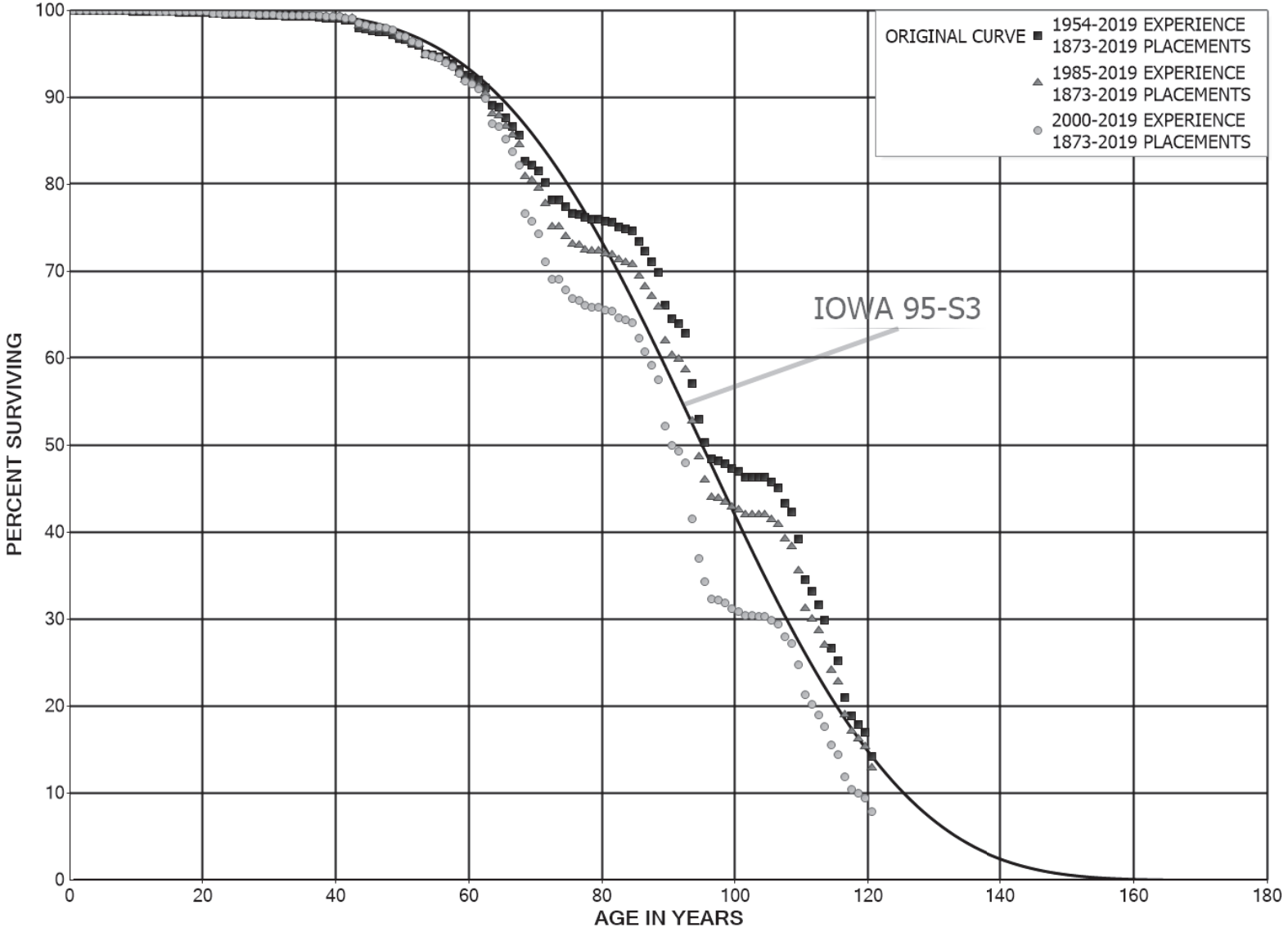
ACCOUNT 331.02 MAINS AND ACCESSORIES - CAST IRON - 6, 8, AND 10 INCH

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1854-2019 EXPERIENCE BAND 1985-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	202,531	16,434	0.0811	0.9189	0.52
120.5	186,097	10,492	0.0564	0.9436	0.48
121.5	175,605	15,165	0.0864	0.9136	0.45
122.5	160,440	4,752	0.0296	0.9704	0.41
123.5	155,688	38,276	0.2458	0.7542	0.40
124.5	117,412	21,056	0.1793	0.8207	0.30
125.5	96,356	16,179	0.1679	0.8321	0.25
126.5	80,177	39,830	0.4968	0.5032	0.20
127.5	41,605	13,037	0.3134	0.6866	0.10
128.5	28,567	10,639	0.3724	0.6276	0.07
129.5	17,928	5,114	0.2853	0.7147	0.04
130.5	12,814	264	0.0206	0.9794	0.03
131.5	12,550	1,109	0.0883	0.9117	0.03
132.5	16,738	718	0.0429	0.9571	0.03
133.5	16,020	9,045	0.5646	0.4354	0.03
134.5	6,975	1,678	0.2406	0.7594	0.01
135.5	5,297		0.0000	1.0000	0.01
136.5	5,297		0.0000	1.0000	0.01
137.5	5,297		0.0000	1.0000	0.01
138.5	5,297		0.0000	1.0000	0.01
139.5	5,297		0.0000	1.0000	0.01
140.5	5,297		0.0000	1.0000	0.01
141.5	5,297		0.0000	1.0000	0.01
142.5	5,523		0.0000	1.0000	0.01
143.5	9,062	226	0.0249	0.9751	0.01
144.5	8,836	241	0.0273	0.9727	0.01
145.5	8,594		0.0000	1.0000	0.01
146.5	8,594	5,056	0.5883	0.4117	0.01
147.5	3,539		0.0000	1.0000	0.00
148.5	3,539		0.0000	1.0000	0.00
149.5	3,539		0.0000	1.0000	0.00
150.5	3,539		0.0000	1.0000	0.00
151.5	3,539		0.0000	1.0000	0.00
152.5	3,539	222	0.0628	0.9372	0.00
153.5	3,317		0.0000	1.0000	0.00
154.5	3,317	3,317	1.0000		0.00
155.5					

AQUA PENNSYLVANIA, INC.
ACCOUNT 331.03 MAINS AND ACCESSORIES - CAST IRON - 12 INCH AND OVER
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.

ACCOUNT 331.03 MAINS AND ACCESSORIES - CAST IRON - 12 INCH AND OVER

ORIGINAL LIFE TABLE

PLACEMENT BAND 1873-2019 EXPERIENCE BAND 1954-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	511,351,353		0.0000	1.0000	100.00
0.5	467,956,392	3,437	0.0000	1.0000	100.00
1.5	438,402,748	14,484	0.0000	1.0000	100.00
2.5	409,246,061	34,981	0.0001	0.9999	100.00
3.5	388,768,951	41,376	0.0001	0.9999	99.99
4.5	359,590,843	68,710	0.0002	0.9998	99.98
5.5	331,238,173	33,951	0.0001	0.9999	99.96
6.5	287,825,754	102,505	0.0004	0.9996	99.95
7.5	260,298,837	42,446	0.0002	0.9998	99.91
8.5	241,476,592	32,008	0.0001	0.9999	99.90
9.5	239,007,764	21,487	0.0001	0.9999	99.88
10.5	235,995,992	34,785	0.0001	0.9999	99.87
11.5	225,751,018	70,321	0.0003	0.9997	99.86
12.5	221,395,736	35,055	0.0002	0.9998	99.83
13.5	199,902,314	40,986	0.0002	0.9998	99.81
14.5	187,843,111	18,373	0.0001	0.9999	99.79
15.5	175,855,193	7,995	0.0000	1.0000	99.78
16.5	168,052,461	4,839	0.0000	1.0000	99.78
17.5	155,627,440	20,981	0.0001	0.9999	99.77
18.5	139,878,873	17,851	0.0001	0.9999	99.76
19.5	123,098,289	2,021	0.0000	1.0000	99.75
20.5	115,111,570	141,173	0.0012	0.9988	99.75
21.5	95,593,643	22,879	0.0002	0.9998	99.62
22.5	90,563,035	59,905	0.0007	0.9993	99.60
23.5	86,901,863	13,412	0.0002	0.9998	99.53
24.5	81,055,040	4,232	0.0001	0.9999	99.52
25.5	73,757,653	12,657	0.0002	0.9998	99.51
26.5	67,709,903	20,217	0.0003	0.9997	99.50
27.5	66,599,856	49,261	0.0007	0.9993	99.47
28.5	64,407,149	1,056	0.0000	1.0000	99.39
29.5	61,605,260	7,729	0.0001	0.9999	99.39
30.5	55,704,202	17,347	0.0003	0.9997	99.38
31.5	51,989,766	8,772	0.0002	0.9998	99.35
32.5	49,525,187	608	0.0000	1.0000	99.33
33.5	48,368,593	21,761	0.0004	0.9996	99.33
34.5	45,360,456	616	0.0000	1.0000	99.29
35.5	44,651,602	10,413	0.0002	0.9998	99.28
36.5	44,122,472	42,826	0.0010	0.9990	99.26
37.5	42,867,573	47,915	0.0011	0.9989	99.16
38.5	42,017,353	7,484	0.0002	0.9998	99.05

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.03 MAINS AND ACCESSORIES - CAST IRON - 12 INCH AND OVER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1873-2019 EXPERIENCE BAND 1954-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	40,104,613	406	0.0000	1.0000	99.04
40.5	36,919,284	56,198	0.0015	0.9985	99.04
41.5	35,559,822	8,357	0.0002	0.9998	98.88
42.5	34,648,003	322,713	0.0093	0.9907	98.86
43.5	34,029,883	48,060	0.0014	0.9986	97.94
44.5	29,523,462	66,283	0.0022	0.9978	97.80
45.5	26,553,897	16,281	0.0006	0.9994	97.58
46.5	25,117,889	16,542	0.0007	0.9993	97.52
47.5	24,069,931	61,779	0.0026	0.9974	97.46
48.5	23,104,157	125,372	0.0054	0.9946	97.21
49.5	22,157,857	9,601	0.0004	0.9996	96.68
50.5	21,674,857	115,547	0.0053	0.9947	96.64
51.5	20,941,690	31,280	0.0015	0.9985	96.12
52.5	19,221,494	207,914	0.0108	0.9892	95.98
53.5	17,144,566	26,754	0.0016	0.9984	94.94
54.5	16,188,683	36,366	0.0022	0.9978	94.79
55.5	15,178,021	68,188	0.0045	0.9955	94.58
56.5	14,455,795	57,551	0.0040	0.9960	94.16
57.5	13,438,682	84,142	0.0063	0.9937	93.78
58.5	12,725,343	93,902	0.0074	0.9926	93.19
59.5	12,108,234	27,975	0.0023	0.9977	92.51
60.5	10,879,837	46,393	0.0043	0.9957	92.29
61.5	10,339,609	88,884	0.0086	0.9914	91.90
62.5	10,066,766	222,620	0.0221	0.9779	91.11
63.5	9,646,800	31,398	0.0033	0.9967	89.09
64.5	9,261,390	119,672	0.0129	0.9871	88.80
65.5	8,385,231	95,278	0.0114	0.9886	87.66
66.5	6,652,075	77,506	0.0117	0.9883	86.66
67.5	6,204,390	223,582	0.0360	0.9640	85.65
68.5	5,578,290	29,390	0.0053	0.9947	82.56
69.5	4,998,303	37,256	0.0075	0.9925	82.13
70.5	4,726,485	79,960	0.0169	0.9831	81.52
71.5	4,362,215	103,935	0.0238	0.9762	80.14
72.5	3,840,271	768	0.0002	0.9998	78.23
73.5	3,833,572	39,852	0.0104	0.9896	78.21
74.5	3,771,034	36,983	0.0098	0.9902	77.40
75.5	3,769,194	5,286	0.0014	0.9986	76.64
76.5	3,763,567	19,975	0.0053	0.9947	76.53
77.5	3,643,177	5,661	0.0016	0.9984	76.13
78.5	3,602,769	1,725	0.0005	0.9995	76.01

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.03 MAINS AND ACCESSORIES - CAST IRON - 12 INCH AND OVER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1873-2019 EXPERIENCE BAND 1954-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	3,518,055	13,386	0.0038	0.9962	75.97
80.5	3,496,163	4,508	0.0013	0.9987	75.68
81.5	3,491,547	23,986	0.0069	0.9931	75.59
82.5	3,423,589	10,090	0.0029	0.9971	75.07
83.5	3,411,554	10,551	0.0031	0.9969	74.85
84.5	3,361,848	56,759	0.0169	0.9831	74.61
85.5	3,288,842	49,953	0.0152	0.9848	73.35
86.5	3,163,084	52,167	0.0165	0.9835	72.24
87.5	3,077,866	52,198	0.0170	0.9830	71.05
88.5	2,944,523	159,975	0.0543	0.9457	69.84
89.5	2,743,684	65,471	0.0239	0.9761	66.05
90.5	2,585,413	20,935	0.0081	0.9919	64.47
91.5	2,520,271	45,002	0.0179	0.9821	63.95
92.5	2,423,232	223,379	0.0922	0.9078	62.81
93.5	1,951,811	137,900	0.0707	0.9293	57.02
94.5	1,776,090	89,383	0.0503	0.9497	52.99
95.5	1,598,628	61,318	0.0384	0.9616	50.32
96.5	1,438,758	5,003	0.0035	0.9965	48.39
97.5	1,437,974	10,374	0.0072	0.9928	48.23
98.5	1,426,945	19,067	0.0134	0.9866	47.88
99.5	1,389,966	9,640	0.0069	0.9931	47.24
100.5	1,381,544	17,483	0.0127	0.9873	46.91
101.5	1,329,395	163	0.0001	0.9999	46.32
102.5	1,329,232	1,171	0.0009	0.9991	46.31
103.5	1,349,266	10	0.0000	1.0000	46.27
104.5	1,360,591	16,686	0.0123	0.9877	46.27
105.5	1,339,090	19,229	0.0144	0.9856	45.70
106.5	1,276,716	50,289	0.0394	0.9606	45.05
107.5	1,220,102	29,220	0.0239	0.9761	43.27
108.5	1,188,504	84,988	0.0715	0.9285	42.24
109.5	1,122,463	134,706	0.1200	0.8800	39.22
110.5	840,747	32,541	0.0387	0.9613	34.51
111.5	782,023	35,709	0.0457	0.9543	33.17
112.5	716,343	42,336	0.0591	0.9409	31.66
113.5	665,845	69,691	0.1047	0.8953	29.79
114.5	549,371	31,237	0.0569	0.9431	26.67
115.5	513,069	85,833	0.1673	0.8327	25.15
116.5	421,319	42,428	0.1007	0.8993	20.95
117.5	377,655	19,149	0.0507	0.9493	18.84
118.5	356,568	18,035	0.0506	0.9494	17.88

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.03 MAINS AND ACCESSORIES - CAST IRON - 12 INCH AND OVER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1873-2019 EXPERIENCE BAND 1954-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	325,963	53,174	0.1631	0.8369	16.98
120.5	250,349	7,268	0.0290	0.9710	14.21
121.5	235,320	2,909	0.0124	0.9876	13.79
122.5	228,819	764	0.0033	0.9967	13.62
123.5	225,371	3,845	0.0171	0.9829	13.58
124.5	217,405	11,780	0.0542	0.9458	13.35
125.5	205,102	1,617	0.0079	0.9921	12.62
126.5	201,967	44,341	0.2195	0.7805	12.52
127.5	141,223	8,269	0.0586	0.9414	9.77
128.5	130,673	5,472	0.0419	0.9581	9.20
129.5	124,444	7,086	0.0569	0.9431	8.82
130.5	117,359	6,255	0.0533	0.9467	8.31
131.5	111,104	635	0.0057	0.9943	7.87
132.5	78,261	3,789	0.0484	0.9516	7.83
133.5	32,443	2,980	0.0918	0.9082	7.45
134.5	29,464	8,012	0.2719	0.7281	6.76
135.5	6,446	6,446	1.0000		4.92
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AQUA PENNSYLVANIA, INC.

ACCOUNT 331.03 MAINS AND ACCESSORIES - CAST IRON - 12 INCH AND OVER

ORIGINAL LIFE TABLE

PLACEMENT BAND 1873-2019 EXPERIENCE BAND 1985-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	485,516,395		0.0000	1.0000	100.00
0.5	441,027,473	3,233	0.0000	1.0000	100.00
1.5	411,438,901	11,701	0.0000	1.0000	100.00
2.5	383,682,972	34,415	0.0001	0.9999	100.00
3.5	364,272,240	33,619	0.0001	0.9999	99.99
4.5	336,065,701	25,865	0.0001	0.9999	99.98
5.5	309,736,462	29,657	0.0001	0.9999	99.97
6.5	266,822,337	56,989	0.0002	0.9998	99.96
7.5	239,548,701	27,431	0.0001	0.9999	99.94
8.5	220,920,095	23,206	0.0001	0.9999	99.93
9.5	219,669,574	21,487	0.0001	0.9999	99.92
10.5	217,418,742	30,515	0.0001	0.9999	99.91
11.5	208,182,634	30,629	0.0001	0.9999	99.89
12.5	204,733,519	27,049	0.0001	0.9999	99.88
13.5	183,600,692	26,064	0.0001	0.9999	99.87
14.5	172,324,730	18,373	0.0001	0.9999	99.85
15.5	160,712,617	5,650	0.0000	1.0000	99.84
16.5	153,447,831	4,839	0.0000	1.0000	99.84
17.5	142,301,942	12,261	0.0001	0.9999	99.83
18.5	128,164,918	16,826	0.0001	0.9999	99.83
19.5	112,402,189	1,691	0.0000	1.0000	99.81
20.5	104,981,308	134,932	0.0013	0.9987	99.81
21.5	86,003,116	16,226	0.0002	0.9998	99.68
22.5	81,429,517	52,395	0.0006	0.9994	99.66
23.5	78,390,458	12,662	0.0002	0.9998	99.60
24.5	72,890,135	3,475	0.0000	1.0000	99.58
25.5	65,972,028	4,608	0.0001	0.9999	99.58
26.5	60,418,190	19,977	0.0003	0.9997	99.57
27.5	58,825,114	35,586	0.0006	0.9994	99.54
28.5	56,620,424	610	0.0000	1.0000	99.48
29.5	54,077,573	2,018	0.0000	1.0000	99.48
30.5	48,824,590	5,548	0.0001	0.9999	99.47
31.5	46,850,277	4,894	0.0001	0.9999	99.46
32.5	44,830,037	465	0.0000	1.0000	99.45
33.5	44,054,217	15,446	0.0004	0.9996	99.45
34.5	41,560,053	442	0.0000	1.0000	99.42
35.5	41,070,405	3,488	0.0001	0.9999	99.42
36.5	41,196,333	7,811	0.0002	0.9998	99.41
37.5	40,487,008	47,915	0.0012	0.9988	99.39
38.5	39,663,778	2,545	0.0001	0.9999	99.27

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.03 MAINS AND ACCESSORIES - CAST IRON - 12 INCH AND OVER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1873-2019 EXPERIENCE BAND 1985-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	37,758,783	317	0.0000	1.0000	99.26
40.5	34,577,222	55,722	0.0016	0.9984	99.26
41.5	33,205,077	8,357	0.0003	0.9997	99.10
42.5	32,391,632	307,824	0.0095	0.9905	99.08
43.5	31,838,259	47,921	0.0015	0.9985	98.14
44.5	26,946,836	64,366	0.0024	0.9976	97.99
45.5	23,912,844	9,224	0.0004	0.9996	97.76
46.5	22,407,836	5,659	0.0003	0.9997	97.72
47.5	21,365,025	56,957	0.0027	0.9973	97.69
48.5	20,243,734	121,360	0.0060	0.9940	97.43
49.5	19,289,093	5,885	0.0003	0.9997	96.85
50.5	18,810,167	114,822	0.0061	0.9939	96.82
51.5	18,165,354	27,762	0.0015	0.9985	96.23
52.5	16,479,134	205,616	0.0125	0.9875	96.08
53.5	14,454,180	26,754	0.0019	0.9981	94.88
54.5	13,306,564	36,366	0.0027	0.9973	94.71
55.5	12,328,652	66,141	0.0054	0.9946	94.45
56.5	11,677,857	55,580	0.0048	0.9952	93.94
57.5	10,743,806	84,142	0.0078	0.9922	93.49
58.5	10,665,719	91,064	0.0085	0.9915	92.76
59.5	10,328,359	27,975	0.0027	0.9973	91.97
60.5	9,324,681	42,889	0.0046	0.9954	91.72
61.5	8,953,003	87,817	0.0098	0.9902	91.30
62.5	8,687,509	221,053	0.0254	0.9746	90.40
63.5	8,261,933	28,794	0.0035	0.9965	88.10
64.5	7,880,330	104,313	0.0132	0.9868	87.80
65.5	7,020,117	83,458	0.0119	0.9881	86.63
66.5	5,423,733	66,675	0.0123	0.9877	85.60
67.5	4,924,137	214,231	0.0435	0.9565	84.55
68.5	4,327,493	28,492	0.0066	0.9934	80.87
69.5	3,738,413	37,256	0.0100	0.9900	80.34
70.5	3,474,582	79,301	0.0228	0.9772	79.54
71.5	3,082,901	103,935	0.0337	0.9663	77.72
72.5	2,574,866	768	0.0003	0.9997	75.10
73.5	2,572,281	39,852	0.0155	0.9845	75.08
74.5	2,520,630	29,282	0.0116	0.9884	73.92
75.5	2,865,650	5,286	0.0018	0.9982	73.06
76.5	2,939,142	19,975	0.0068	0.9932	72.92
77.5	2,893,802	5,606	0.0019	0.9981	72.43
78.5	2,913,528	1,725	0.0006	0.9994	72.29

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.03 MAINS AND ACCESSORIES - CAST IRON - 12 INCH AND OVER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1873-2019 EXPERIENCE BAND 1985-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,983,663	12,802	0.0043	0.9957	72.25
80.5	2,973,422	4,508	0.0015	0.9985	71.94
81.5	2,968,806	23,986	0.0081	0.9919	71.83
82.5	2,908,437	10,090	0.0035	0.9965	71.25
83.5	2,906,237	10,551	0.0036	0.9964	71.00
84.5	2,915,302	56,759	0.0195	0.9805	70.74
85.5	3,054,078	49,953	0.0164	0.9836	69.36
86.5	2,935,178	52,167	0.0178	0.9822	68.23
87.5	2,853,713	52,198	0.0183	0.9817	67.02
88.5	2,723,815	159,975	0.0587	0.9413	65.79
89.5	2,527,271	65,471	0.0259	0.9741	61.93
90.5	2,373,196	20,935	0.0088	0.9912	60.32
91.5	2,314,283	45,002	0.0194	0.9806	59.79
92.5	2,235,600	223,379	0.0999	0.9001	58.63
93.5	1,767,144	137,900	0.0780	0.9220	52.77
94.5	1,600,224	89,383	0.0559	0.9441	48.65
95.5	1,422,762	61,318	0.0431	0.9569	45.93
96.5	1,262,892	5,003	0.0040	0.9960	43.96
97.5	1,308,731	10,374	0.0079	0.9921	43.78
98.5	1,369,298	19,067	0.0139	0.9861	43.43
99.5	1,332,319	9,640	0.0072	0.9928	42.83
100.5	1,333,888	17,483	0.0131	0.9869	42.52
101.5	1,281,777	163	0.0001	0.9999	41.96
102.5	1,318,474	1,171	0.0009	0.9991	41.96
103.5	1,338,508	10	0.0000	1.0000	41.92
104.5	1,349,833	16,686	0.0124	0.9876	41.92
105.5	1,328,333	19,229	0.0145	0.9855	41.40
106.5	1,265,958	50,289	0.0397	0.9603	40.80
107.5	1,209,980	29,220	0.0241	0.9759	39.18
108.5	1,178,383	84,988	0.0721	0.9279	38.23
109.5	1,112,341	134,706	0.1211	0.8789	35.48
110.5	834,292	32,541	0.0390	0.9610	31.18
111.5	782,023	35,709	0.0457	0.9543	29.96
112.5	716,343	42,336	0.0591	0.9409	28.60
113.5	665,845	69,691	0.1047	0.8953	26.91
114.5	549,371	31,237	0.0569	0.9431	24.09
115.5	513,069	85,833	0.1673	0.8327	22.72
116.5	421,319	42,428	0.1007	0.8993	18.92
117.5	377,655	19,149	0.0507	0.9493	17.01
118.5	356,568	18,035	0.0506	0.9494	16.15

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.03 MAINS AND ACCESSORIES - CAST IRON - 12 INCH AND OVER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1873-2019 EXPERIENCE BAND 1985-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	325,963	53,174	0.1631	0.8369	15.33
120.5	250,349	7,268	0.0290	0.9710	12.83
121.5	235,320	2,909	0.0124	0.9876	12.46
122.5	228,819	764	0.0033	0.9967	12.31
123.5	225,371	3,845	0.0171	0.9829	12.27
124.5	217,405	11,780	0.0542	0.9458	12.06
125.5	205,102	1,617	0.0079	0.9921	11.40
126.5	201,967	44,341	0.2195	0.7805	11.31
127.5	141,223	8,269	0.0586	0.9414	8.83
128.5	130,673	5,472	0.0419	0.9581	8.31
129.5	124,444	7,086	0.0569	0.9431	7.96
130.5	117,359	6,255	0.0533	0.9467	7.51
131.5	111,104	635	0.0057	0.9943	7.11
132.5	78,261	3,789	0.0484	0.9516	7.07
133.5	32,443	2,980	0.0918	0.9082	6.73
134.5	29,464	8,012	0.2719	0.7281	6.11
135.5	6,446	6,446	1.0000		4.45
136.5					

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.03 MAINS AND ACCESSORIES - CAST IRON - 12 INCH AND OVER

ORIGINAL LIFE TABLE

PLACEMENT BAND 1873-2019 EXPERIENCE BAND 2000-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	412,678,668		0.0000	1.0000	100.00
0.5	377,741,086	3,233	0.0000	1.0000	100.00
1.5	367,181,289	11,701	0.0000	1.0000	100.00
2.5	338,656,337	31,295	0.0001	0.9999	100.00
3.5	321,112,498	26,069	0.0001	0.9999	99.99
4.5	296,815,377	24,479	0.0001	0.9999	99.98
5.5	275,846,402	29,657	0.0001	0.9999	99.97
6.5	237,916,762	56,989	0.0002	0.9998	99.96
7.5	211,809,663	25,597	0.0001	0.9999	99.94
8.5	195,593,536	23,206	0.0001	0.9999	99.92
9.5	195,825,404	21,487	0.0001	0.9999	99.91
10.5	195,281,432	13,257	0.0001	0.9999	99.90
11.5	187,660,607	30,629	0.0002	0.9998	99.89
12.5	184,840,506	27,049	0.0001	0.9999	99.88
13.5	164,998,424	20,672	0.0001	0.9999	99.86
14.5	155,948,792	18,032	0.0001	0.9999	99.85
15.5	144,302,464	5,481	0.0000	1.0000	99.84
16.5	136,640,375	4,671	0.0000	1.0000	99.84
17.5	125,787,009	12,261	0.0001	0.9999	99.83
18.5	111,316,678	16,826	0.0002	0.9998	99.82
19.5	96,444,332	1,691	0.0000	1.0000	99.81
20.5	87,773,861	133,584	0.0015	0.9985	99.81
21.5	69,257,467	367	0.0000	1.0000	99.65
22.5	64,898,138	50,812	0.0008	0.9992	99.65
23.5	60,252,713	78	0.0000	1.0000	99.57
24.5	59,229,115	3,198	0.0001	0.9999	99.57
25.5	53,656,585	1,024	0.0000	1.0000	99.57
26.5	48,950,530	19,977	0.0004	0.9996	99.57
27.5	48,185,982	34,098	0.0007	0.9993	99.53
28.5	46,149,283	188	0.0000	1.0000	99.46
29.5	43,954,278	2,018	0.0000	1.0000	99.46
30.5	38,358,262	5,334	0.0001	0.9999	99.45
31.5	35,290,154	4,275	0.0001	0.9999	99.44
32.5	34,089,206	465	0.0000	1.0000	99.43
33.5	34,454,450	9,629	0.0003	0.9997	99.42
34.5	32,705,425	198	0.0000	1.0000	99.40
35.5	32,445,202	3,361	0.0001	0.9999	99.40
36.5	32,511,818	7,271	0.0002	0.9998	99.39
37.5	31,715,236	29,635	0.0009	0.9991	99.36
38.5	30,631,701	2,545	0.0001	0.9999	99.27

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.03 MAINS AND ACCESSORIES - CAST IRON - 12 INCH AND OVER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1873-2019 EXPERIENCE BAND 2000-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	29,344,962	317	0.0000	1.0000	99.26
40.5	27,414,657	55,645	0.0020	0.9980	99.26
41.5	26,603,229	1,564	0.0001	0.9999	99.06
42.5	25,859,749	145,447	0.0056	0.9944	99.05
43.5	25,656,616	44,593	0.0017	0.9983	98.50
44.5	21,076,426	63,949	0.0030	0.9970	98.33
45.5	18,820,831	2,186	0.0001	0.9999	98.03
46.5	19,156,245	5,659	0.0003	0.9997	98.02
47.5	18,352,753	56,007	0.0031	0.9969	97.99
48.5	17,680,131	121,022	0.0068	0.9932	97.69
49.5	17,407,761	5,885	0.0003	0.9997	97.02
50.5	17,305,112	114,619	0.0066	0.9934	96.99
51.5	17,218,285	27,691	0.0016	0.9984	96.34
52.5	16,017,809	205,616	0.0128	0.9872	96.19
53.5	13,899,493	26,754	0.0019	0.9981	94.95
54.5	12,735,543	36,270	0.0028	0.9972	94.77
55.5	11,587,387	66,141	0.0057	0.9943	94.50
56.5	10,864,344	55,528	0.0051	0.9949	93.96
57.5	9,957,856	84,142	0.0084	0.9916	93.48
58.5	9,296,773	91,064	0.0098	0.9902	92.69
59.5	8,794,862	27,796	0.0032	0.9968	91.78
60.5	7,526,324	42,702	0.0057	0.9943	91.49
61.5	6,979,254	87,817	0.0126	0.9874	90.97
62.5	6,765,700	221,035	0.0327	0.9673	89.83
63.5	6,318,787	18,021	0.0029	0.9971	86.90
64.5	6,025,372	104,313	0.0173	0.9827	86.65
65.5	5,111,235	83,458	0.0163	0.9837	85.15
66.5	3,427,193	63,619	0.0186	0.9814	83.76
67.5	2,964,359	202,438	0.0683	0.9317	82.20
68.5	2,468,364	28,492	0.0115	0.9885	76.59
69.5	1,932,420	35,705	0.0185	0.9815	75.70
70.5	1,790,199	79,184	0.0442	0.9558	74.31
71.5	1,469,540	40,247	0.0274	0.9726	71.02
72.5	1,095,785	741	0.0007	0.9993	69.07
73.5	1,654,198	28,532	0.0172	0.9828	69.03
74.5	1,883,980	29,282	0.0155	0.9845	67.84
75.5	2,055,073	5,269	0.0026	0.9974	66.78
76.5	2,225,281	19,975	0.0090	0.9910	66.61
77.5	2,114,122	5,606	0.0027	0.9973	66.01
78.5	2,068,367	1,725	0.0008	0.9992	65.84

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.03 MAINS AND ACCESSORIES - CAST IRON - 12 INCH AND OVER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1873-2019 EXPERIENCE BAND 2000-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,023,793	8,084	0.0040	0.9960	65.78
80.5	2,001,335	4,508	0.0023	0.9977	65.52
81.5	2,163,729	23,890	0.0110	0.9890	65.37
82.5	2,109,534	9,189	0.0044	0.9956	64.65
83.5	2,118,410	10,551	0.0050	0.9950	64.37
84.5	2,068,704	56,759	0.0274	0.9726	64.05
85.5	2,003,723	49,953	0.0249	0.9751	62.29
86.5	1,886,755	48,791	0.0259	0.9741	60.74
87.5	1,818,822	52,182	0.0287	0.9713	59.17
88.5	1,689,598	155,756	0.0922	0.9078	57.47
89.5	1,503,850	65,471	0.0435	0.9565	52.17
90.5	1,680,212	20,935	0.0125	0.9875	49.90
91.5	1,691,460	45,002	0.0266	0.9734	49.28
92.5	1,665,276	223,362	0.1341	0.8659	47.97
93.5	1,253,049	137,783	0.1100	0.8900	41.53
94.5	1,235,943	89,383	0.0723	0.9277	36.97
95.5	1,075,887	61,318	0.0570	0.9430	34.29
96.5	916,016	5,003	0.0055	0.9945	32.34
97.5	915,892	10,342	0.0113	0.9887	32.16
98.5	914,729	19,042	0.0208	0.9792	31.80
99.5	943,445	9,640	0.0102	0.9898	31.14
100.5	1,145,300	17,483	0.0153	0.9847	30.82
101.5	1,100,009	163	0.0001	0.9999	30.35
102.5	1,105,079	1,171	0.0011	0.9989	30.34
103.5	1,102,816	10	0.0000	1.0000	30.31
104.5	1,118,434	16,663	0.0149	0.9851	30.31
105.5	1,104,371	19,229	0.0174	0.9826	29.86
106.5	1,048,225	50,289	0.0480	0.9520	29.34
107.5	1,009,966	29,220	0.0289	0.9711	27.93
108.5	981,311	84,988	0.0866	0.9134	27.12
109.5	924,071	130,476	0.1412	0.8588	24.78
110.5	646,585	32,541	0.0503	0.9497	21.28
111.5	587,861	35,709	0.0607	0.9393	20.21
112.5	568,804	42,336	0.0744	0.9256	18.98
113.5	585,671	69,691	0.1190	0.8810	17.57
114.5	469,198	31,237	0.0666	0.9334	15.48
115.5	465,414	85,833	0.1844	0.8156	14.45
116.5	373,701	42,428	0.1135	0.8865	11.78
117.5	366,898	19,149	0.0522	0.9478	10.44
118.5	345,810	18,035	0.0522	0.9478	9.90

AQUA PENNSYLVANIA, INC.

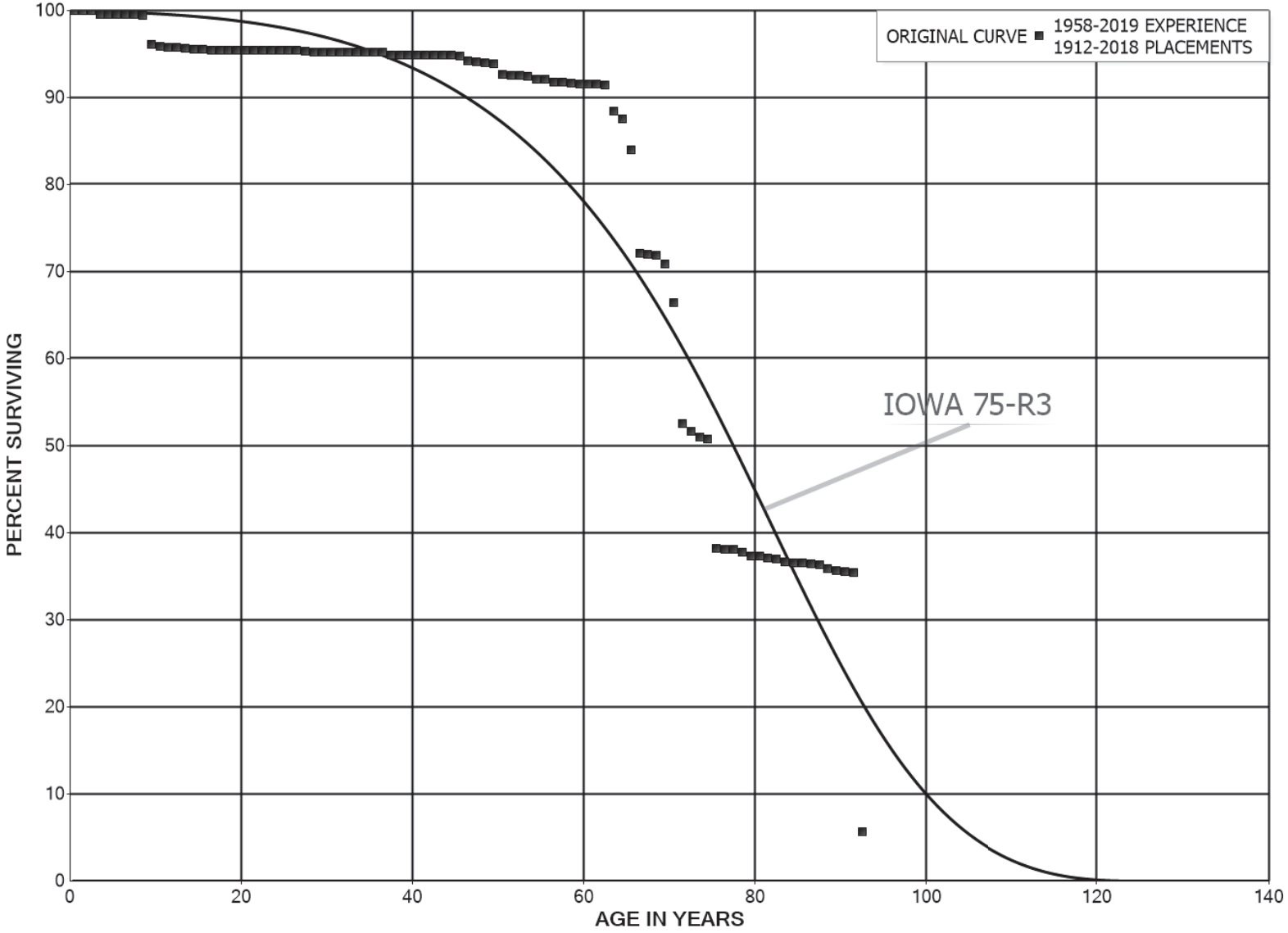
ACCOUNT 331.03 MAINS AND ACCESSORIES - CAST IRON - 12 INCH AND OVER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1873-2019 EXPERIENCE BAND 2000-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	315,205	53,174	0.1687	0.8313	9.38
120.5	239,591	7,268	0.0303	0.9697	7.80
121.5	224,562	2,909	0.0130	0.9870	7.56
122.5	218,697	764	0.0035	0.9965	7.47
123.5	215,249	3,845	0.0179	0.9821	7.44
124.5	207,284	11,780	0.0568	0.9432	7.31
125.5	198,647	1,617	0.0081	0.9919	6.89
126.5	201,967	44,341	0.2195	0.7805	6.84
127.5	141,223	8,269	0.0586	0.9414	5.33
128.5	130,673	5,472	0.0419	0.9581	5.02
129.5	124,444	7,086	0.0569	0.9431	4.81
130.5	117,359	6,255	0.0533	0.9467	4.54
131.5	111,104	635	0.0057	0.9943	4.30
132.5	78,261	3,789	0.0484	0.9516	4.27
133.5	32,443	2,980	0.0918	0.9082	4.06
134.5	29,464	8,012	0.2719	0.7281	3.69
135.5	6,446	6,446	1.0000		2.69
136.5					

AQUA PENNSYLVANIA, INC.
ACCOUNT 331.04 MAINS AND ACCESSORIES - STEEL MAINS
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.

ACCOUNT 331.04 MAINS AND ACCESSORIES - STEEL MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1912-2018 EXPERIENCE BAND 1958-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,872,166		0.0000	1.0000	100.00
0.5	3,876,730	670	0.0002	0.9998	100.00
1.5	3,375,312		0.0000	1.0000	99.98
2.5	3,788,251	16,820	0.0044	0.9956	99.98
3.5	3,757,455	407	0.0001	0.9999	99.54
4.5	6,363,266		0.0000	1.0000	99.53
5.5	6,308,791		0.0000	1.0000	99.53
6.5	6,082,520		0.0000	1.0000	99.53
7.5	5,954,826	6,528	0.0011	0.9989	99.53
8.5	6,048,416	202,105	0.0334	0.9666	99.42
9.5	5,970,277	19,022	0.0032	0.9968	96.10
10.5	6,486,662	1,498	0.0002	0.9998	95.79
11.5	6,489,110	3,574	0.0006	0.9994	95.77
12.5	6,493,102	4,973	0.0008	0.9992	95.72
13.5	6,453,845	6,178	0.0010	0.9990	95.64
14.5	6,655,312	4,252	0.0006	0.9994	95.55
15.5	6,310,747	3,044	0.0005	0.9995	95.49
16.5	6,202,158		0.0000	1.0000	95.44
17.5	6,099,774		0.0000	1.0000	95.44
18.5	6,087,675	1,357	0.0002	0.9998	95.44
19.5	6,078,253	723	0.0001	0.9999	95.42
20.5	6,075,448	2,129	0.0004	0.9996	95.41
21.5	6,073,488	169	0.0000	1.0000	95.38
22.5	6,047,466		0.0000	1.0000	95.38
23.5	6,047,466	563	0.0001	0.9999	95.38
24.5	6,047,016		0.0000	1.0000	95.37
25.5	6,047,199		0.0000	1.0000	95.37
26.5	6,030,183	3,032	0.0005	0.9995	95.37
27.5	5,794,187	10,105	0.0017	0.9983	95.32
28.5	5,784,493		0.0000	1.0000	95.15
29.5	5,784,631		0.0000	1.0000	95.15
30.5	5,784,637		0.0000	1.0000	95.15
31.5	6,136,605		0.0000	1.0000	95.15
32.5	6,136,654		0.0000	1.0000	95.15
33.5	6,129,027		0.0000	1.0000	95.15
34.5	6,006,980		0.0000	1.0000	95.15
35.5	6,002,452		0.0000	1.0000	95.15
36.5	5,847,246	21,228	0.0036	0.9964	95.15
37.5	5,826,018		0.0000	1.0000	94.81
38.5	5,784,072		0.0000	1.0000	94.81

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.04 MAINS AND ACCESSORIES - STEEL MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-2018 EXPERIENCE BAND 1958-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,807,938	21	0.0000	1.0000	94.81
40.5	5,769,696	14	0.0000	1.0000	94.81
41.5	5,788,052		0.0000	1.0000	94.81
42.5	5,811,852	5	0.0000	1.0000	94.81
43.5	5,810,003		0.0000	1.0000	94.81
44.5	5,759,967	5,708	0.0010	0.9990	94.81
45.5	5,743,030	31,021	0.0054	0.9946	94.71
46.5	5,666,435	7,865	0.0014	0.9986	94.20
47.5	5,630,366	10,077	0.0018	0.9982	94.07
48.5	5,607,187	3,471	0.0006	0.9994	93.90
49.5	5,591,182	71,784	0.0128	0.9872	93.84
50.5	4,557,387	5,261	0.0012	0.9988	92.64
51.5	4,525,069	1,649	0.0004	0.9996	92.53
52.5	4,523,384	3,546	0.0008	0.9992	92.50
53.5	4,509,324	16,719	0.0037	0.9963	92.43
54.5	4,426,438	2,003	0.0005	0.9995	92.08
55.5	4,421,454	12,987	0.0029	0.9971	92.04
56.5	4,343,099	2,672	0.0006	0.9994	91.77
57.5	4,326,342	7,150	0.0017	0.9983	91.71
58.5	4,284,179	3,338	0.0008	0.9992	91.56
59.5	4,295,034	765	0.0002	0.9998	91.49
60.5	4,297,790	714	0.0002	0.9998	91.47
61.5	4,297,470	1,586	0.0004	0.9996	91.46
62.5	4,291,511	141,930	0.0331	0.9669	91.43
63.5	4,074,169	39,104	0.0096	0.9904	88.40
64.5	3,787,803	157,033	0.0415	0.9585	87.55
65.5	3,547,523	499,756	0.1409	0.8591	83.92
66.5	996,025	2,336	0.0023	0.9977	72.10
67.5	1,001,895	1,799	0.0018	0.9982	71.93
68.5	1,003,761	14,004	0.0140	0.9860	71.80
69.5	985,216	61,284	0.0622	0.9378	70.80
70.5	907,539	189,424	0.2087	0.7913	66.40
71.5	716,680	11,878	0.0166	0.9834	52.54
72.5	482,414	6,912	0.0143	0.9857	51.67
73.5	476,864	2,158	0.0045	0.9955	50.93
74.5	471,980	116,107	0.2460	0.7540	50.70
75.5	357,382	1,089	0.0030	0.9970	38.23
76.5	341,064	662	0.0019	0.9981	38.11
77.5	340,766	2,704	0.0079	0.9921	38.04
78.5	342,357	3,720	0.0109	0.9891	37.73

AQUA PENNSYLVANIA, INC.

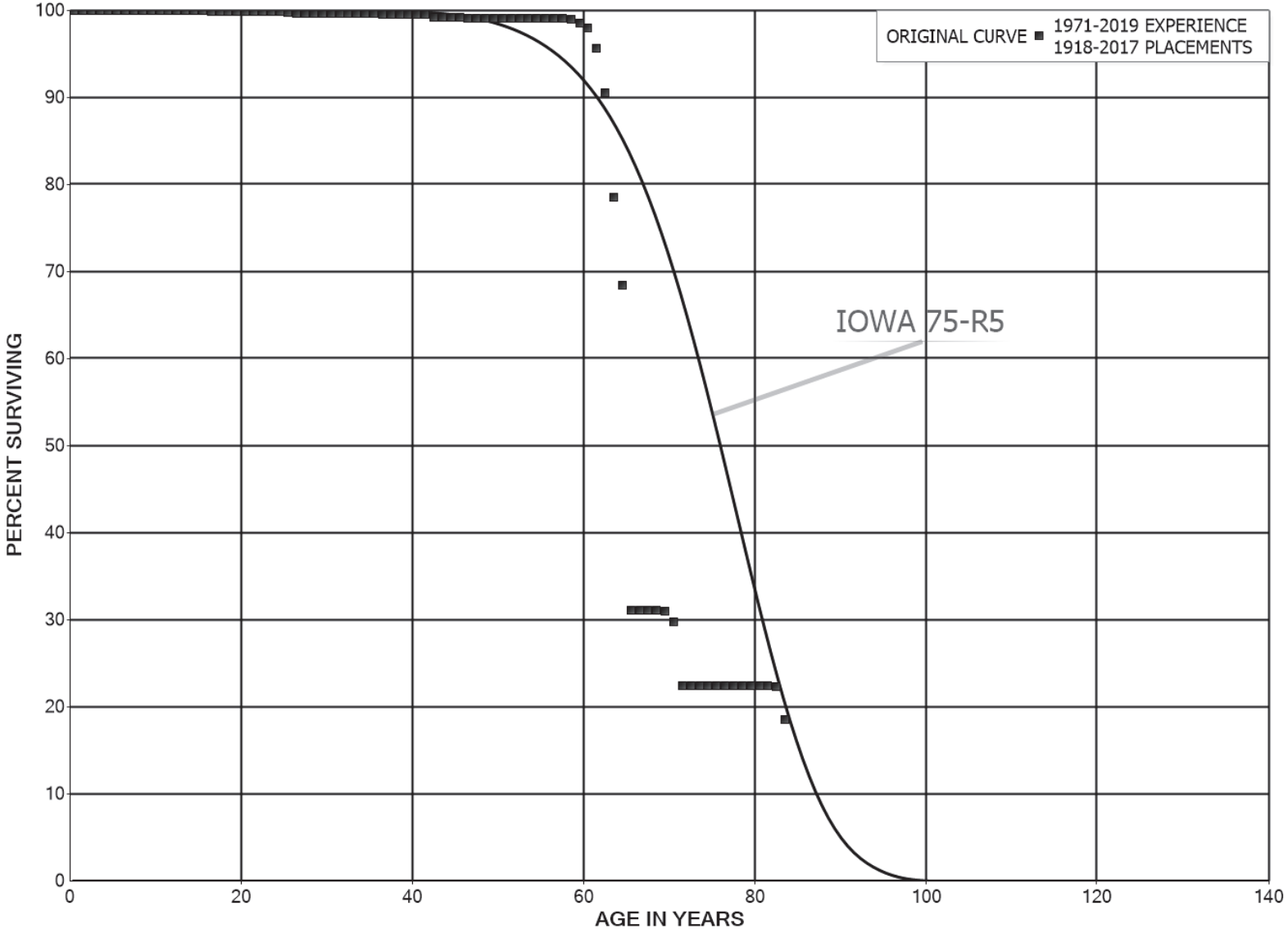
ACCOUNT 331.04 MAINS AND ACCESSORIES - STEEL MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-2018 EXPERIENCE BAND 1958-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	337,502	810	0.0024	0.9976	37.32
80.5	337,456	1,343	0.0040	0.9960	37.23
81.5	337,110	1,290	0.0038	0.9962	37.09
82.5	337,667	2,594	0.0077	0.9923	36.94
83.5	336,303	1,046	0.0031	0.9969	36.66
84.5	335,869	351	0.0010	0.9990	36.55
85.5	336,952	963	0.0029	0.9971	36.51
86.5	337,980	886	0.0026	0.9974	36.40
87.5	341,834	4,575	0.0134	0.9866	36.31
88.5	342,871	1,797	0.0052	0.9948	35.82
89.5	346,001	1,042	0.0030	0.9970	35.63
90.5	345,020	1,354	0.0039	0.9961	35.53
91.5	344,482	289,641	0.8408	0.1592	35.39
92.5	55,822	22,169	0.3971	0.6029	5.63
93.5	15,369	2,626	0.1709	0.8291	3.40
94.5	13,240	3,757	0.2838	0.7162	2.82
95.5	9,274	164	0.0177	0.9823	2.02
96.5	28,265	641	0.0227	0.9773	1.98
97.5	27,595	5,404	0.1958	0.8042	1.94
98.5	21,900	472	0.0216	0.9784	1.56
99.5	21,128	267	0.0126	0.9874	1.52
100.5	20,817	95	0.0045	0.9955	1.50
101.5	20,650	426	0.0206	0.9794	1.50
102.5	20,224	41	0.0020	0.9980	1.47
103.5	20,183	221	0.0109	0.9891	1.46
104.5	19,963	193	0.0096	0.9904	1.45
105.5	19,770	16,104	0.8146	0.1854	1.43
106.5	3,666	243	0.0662	0.9338	0.27
107.5					0.25

AQUA PENNSYLVANIA, INC.
ACCOUNT 331.05 MAINS AND ACCESSORIES - LOCK JOINT MAINS
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.

ACCOUNT 331.05 MAINS AND ACCESSORIES - LOCK JOINT MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1918-2017 EXPERIENCE BAND 1971-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,121,793		0.0000	1.0000	100.00
0.5	1,121,793		0.0000	1.0000	100.00
1.5	1,121,793		0.0000	1.0000	100.00
2.5	932,362	880	0.0009	0.9991	100.00
3.5	964,309		0.0000	1.0000	99.91
4.5	964,309		0.0000	1.0000	99.91
5.5	973,287		0.0000	1.0000	99.91
6.5	973,337		0.0000	1.0000	99.91
7.5	973,337		0.0000	1.0000	99.91
8.5	973,337		0.0000	1.0000	99.91
9.5	1,001,236		0.0000	1.0000	99.91
10.5	1,678,036		0.0000	1.0000	99.91
11.5	1,915,766		0.0000	1.0000	99.91
12.5	3,606,222		0.0000	1.0000	99.91
13.5	4,494,447		0.0000	1.0000	99.91
14.5	5,110,718		0.0000	1.0000	99.91
15.5	5,514,764	900	0.0002	0.9998	99.91
16.5	5,997,526		0.0000	1.0000	99.89
17.5	5,997,526		0.0000	1.0000	99.89
18.5	5,997,526		0.0000	1.0000	99.89
19.5	5,960,770		0.0000	1.0000	99.89
20.5	5,960,932		0.0000	1.0000	99.89
21.5	5,961,056		0.0000	1.0000	99.89
22.5	5,985,266		0.0000	1.0000	99.89
23.5	5,985,266		0.0000	1.0000	99.89
24.5	5,985,266	8,389	0.0014	0.9986	99.89
25.5	5,976,877	8,223	0.0014	0.9986	99.75
26.5	5,968,655		0.0000	1.0000	99.61
27.5	5,968,655		0.0000	1.0000	99.61
28.5	5,968,655		0.0000	1.0000	99.61
29.5	5,968,655	934	0.0002	0.9998	99.61
30.5	5,852,883		0.0000	1.0000	99.60
31.5	5,852,883		0.0000	1.0000	99.60
32.5	5,852,883		0.0000	1.0000	99.60
33.5	5,852,883		0.0000	1.0000	99.60
34.5	5,852,883		0.0000	1.0000	99.60
35.5	5,852,883	2,392	0.0004	0.9996	99.60
36.5	5,724,363		0.0000	1.0000	99.56
37.5	5,724,363	934	0.0002	0.9998	99.56
38.5	5,651,517		0.0000	1.0000	99.54

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.05 MAINS AND ACCESSORIES - LOCK JOINT MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1918-2017 EXPERIENCE BAND 1971-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,651,559		0.0000	1.0000	99.54
40.5	5,651,559		0.0000	1.0000	99.54
41.5	5,651,559	20,527	0.0036	0.9964	99.54
42.5	5,358,478		0.0000	1.0000	99.18
43.5	5,358,478		0.0000	1.0000	99.18
44.5	5,413,124		0.0000	1.0000	99.18
45.5	5,413,124	5,286	0.0010	0.9990	99.18
46.5	5,091,561		0.0000	1.0000	99.08
47.5	5,091,561		0.0000	1.0000	99.08
48.5	5,091,561		0.0000	1.0000	99.08
49.5	5,091,561		0.0000	1.0000	99.08
50.5	5,091,561		0.0000	1.0000	99.08
51.5	5,091,561	2,367	0.0005	0.9995	99.08
52.5	5,058,994		0.0000	1.0000	99.04
53.5	5,058,994	982	0.0002	0.9998	99.04
54.5	5,050,017		0.0000	1.0000	99.02
55.5	5,050,017		0.0000	1.0000	99.02
56.5	5,050,017		0.0000	1.0000	99.02
57.5	5,050,017	1,491	0.0003	0.9997	99.02
58.5	5,022,118	25,986	0.0052	0.9948	98.99
59.5	4,345,318	20,896	0.0048	0.9952	98.47
60.5	4,104,497	98,305	0.0240	0.9760	98.00
61.5	2,426,480	131,099	0.0540	0.9460	95.65
62.5	1,545,518	204,647	0.1324	0.8676	90.49
63.5	929,247	119,509	0.1286	0.8714	78.50
64.5	562,858	307,320	0.5460	0.4540	68.41
65.5	79,196	25	0.0003	0.9997	31.06
66.5	79,171		0.0000	1.0000	31.05
67.5	79,171		0.0000	1.0000	31.05
68.5	79,171	185	0.0023	0.9977	31.05
69.5	78,965	3,267	0.0414	0.9586	30.97
70.5	75,683	18,740	0.2476	0.7524	29.69
71.5	54,656		0.0000	1.0000	22.34
72.5	54,656		0.0000	1.0000	22.34
73.5	54,656		0.0000	1.0000	22.34
74.5	54,656		0.0000	1.0000	22.34
75.5	54,656		0.0000	1.0000	22.34
76.5	54,656		0.0000	1.0000	22.34
77.5	54,656		0.0000	1.0000	22.34
78.5	54,656		0.0000	1.0000	22.34

AQUA PENNSYLVANIA, INC.

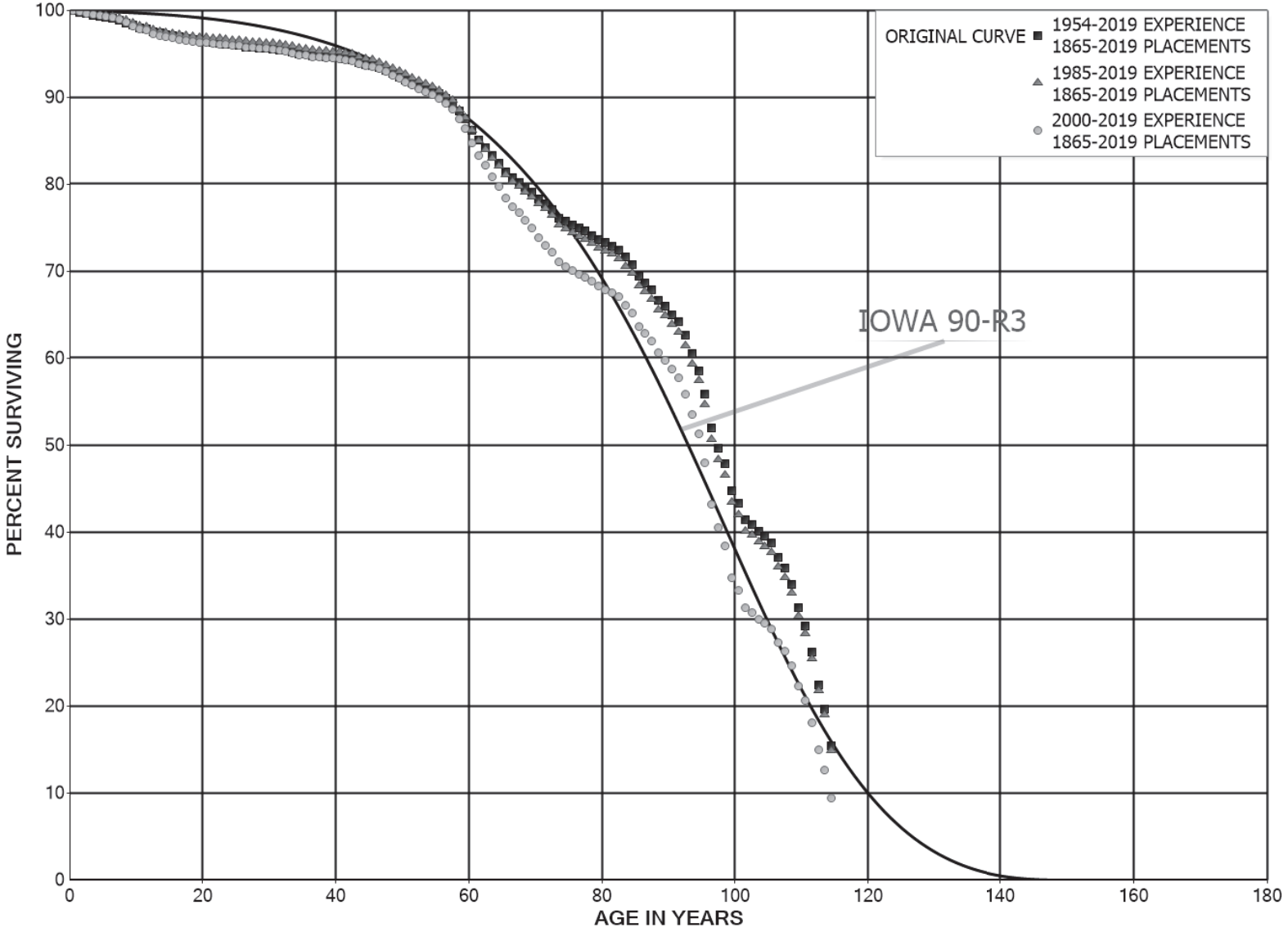
ACCOUNT 331.05 MAINS AND ACCESSORIES - LOCK JOINT MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1918-2017 EXPERIENCE BAND 1971-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	54,656		0.0000	1.0000	22.34
80.5	54,656		0.0000	1.0000	22.34
81.5	54,656	11	0.0002	0.9998	22.34
82.5	54,645	9,297	0.1701	0.8299	22.34
83.5	45,349		0.0000	1.0000	18.54
84.5	45,349		0.0000	1.0000	18.54
85.5	45,349		0.0000	1.0000	18.54
86.5	45,349		0.0000	1.0000	18.54
87.5	45,349		0.0000	1.0000	18.54
88.5	45,349		0.0000	1.0000	18.54
89.5	45,349		0.0000	1.0000	18.54
90.5	45,349		0.0000	1.0000	18.54
91.5	45,349	2,158	0.0476	0.9524	18.54
92.5	43,190	36,993	0.8565	0.1435	17.65
93.5					2.53

AQUA PENNSYLVANIA, INC.
ACCOUNT 331.06 MAINS AND ACCESSORIES - VALVES
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.

ACCOUNT 331.06 MAINS AND ACCESSORIES - VALVES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1865-2019 EXPERIENCE BAND 1954-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	68,653,216	5,375	0.0001	0.9999	100.00
0.5	63,297,803	144,313	0.0023	0.9977	99.99
1.5	55,795,840	94,584	0.0017	0.9983	99.76
2.5	49,814,612	94,792	0.0019	0.9981	99.60
3.5	45,717,989	54,950	0.0012	0.9988	99.41
4.5	40,719,805	46,662	0.0011	0.9989	99.29
5.5	37,519,592	45,659	0.0012	0.9988	99.17
6.5	35,070,468	66,868	0.0019	0.9981	99.05
7.5	30,998,693	95,515	0.0031	0.9969	98.86
8.5	28,053,221	76,984	0.0027	0.9973	98.56
9.5	24,545,478	82,046	0.0033	0.9967	98.29
10.5	23,585,548	31,050	0.0013	0.9987	97.96
11.5	22,362,356	74,379	0.0033	0.9967	97.83
12.5	21,142,537	33,964	0.0016	0.9984	97.50
13.5	19,769,243	25,653	0.0013	0.9987	97.35
14.5	19,297,090	28,558	0.0015	0.9985	97.22
15.5	18,368,134	25,363	0.0014	0.9986	97.08
16.5	18,148,491	35,453	0.0020	0.9980	96.94
17.5	16,994,459	17,735	0.0010	0.9990	96.75
18.5	16,356,587	21,774	0.0013	0.9987	96.65
19.5	15,452,903	21,284	0.0014	0.9986	96.52
20.5	14,448,094	14,018	0.0010	0.9990	96.39
21.5	13,771,524	13,511	0.0010	0.9990	96.30
22.5	12,869,692	11,404	0.0009	0.9991	96.20
23.5	12,214,043	11,601	0.0009	0.9991	96.12
24.5	11,430,731	14,845	0.0013	0.9987	96.03
25.5	10,542,088	16,972	0.0016	0.9984	95.90
26.5	10,006,647	6,775	0.0007	0.9993	95.75
27.5	9,857,176	7,365	0.0007	0.9993	95.68
28.5	9,419,208	4,830	0.0005	0.9995	95.61
29.5	8,863,730	4,497	0.0005	0.9995	95.56
30.5	8,544,382	7,503	0.0009	0.9991	95.51
31.5	8,148,185	7,532	0.0009	0.9991	95.43
32.5	7,758,042	12,091	0.0016	0.9984	95.34
33.5	7,371,444	17,650	0.0024	0.9976	95.19
34.5	6,929,737	4,016	0.0006	0.9994	94.97
35.5	6,609,721	10,666	0.0016	0.9984	94.91
36.5	6,298,496	4,214	0.0007	0.9993	94.76
37.5	5,968,129	4,338	0.0007	0.9993	94.69
38.5	5,764,240	3,265	0.0006	0.9994	94.63

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.06 MAINS AND ACCESSORIES - VALVES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1865-2019 EXPERIENCE BAND 1954-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,584,619	6,103	0.0011	0.9989	94.57
40.5	5,310,016	5,511	0.0010	0.9990	94.47
41.5	4,982,490	5,736	0.0012	0.9988	94.37
42.5	4,797,355	16,249	0.0034	0.9966	94.26
43.5	4,715,811	9,573	0.0020	0.9980	93.94
44.5	4,562,407	7,108	0.0016	0.9984	93.75
45.5	4,381,702	11,893	0.0027	0.9973	93.61
46.5	4,199,444	13,385	0.0032	0.9968	93.35
47.5	3,990,483	14,704	0.0037	0.9963	93.05
48.5	3,811,702	15,894	0.0042	0.9958	92.71
49.5	3,680,643	13,904	0.0038	0.9962	92.32
50.5	3,522,902	12,478	0.0035	0.9965	91.98
51.5	3,375,439	12,375	0.0037	0.9963	91.65
52.5	3,220,543	12,030	0.0037	0.9963	91.31
53.5	3,047,085	9,077	0.0030	0.9970	90.97
54.5	2,874,529	11,271	0.0039	0.9961	90.70
55.5	2,744,016	15,126	0.0055	0.9945	90.35
56.5	2,570,169	15,258	0.0059	0.9941	89.85
57.5	2,382,408	24,700	0.0104	0.9896	89.31
58.5	2,249,025	22,295	0.0099	0.9901	88.39
59.5	2,072,779	31,175	0.0150	0.9850	87.51
60.5	1,880,872	23,925	0.0127	0.9873	86.20
61.5	1,739,055	17,929	0.0103	0.9897	85.10
62.5	1,630,748	18,244	0.0112	0.9888	84.22
63.5	1,508,062	15,597	0.0103	0.9897	83.28
64.5	1,401,410	16,779	0.0120	0.9880	82.42
65.5	1,269,911	10,684	0.0084	0.9916	81.43
66.5	1,094,071	7,726	0.0071	0.9929	80.75
67.5	1,009,559	7,536	0.0075	0.9925	80.18
68.5	900,920	6,331	0.0070	0.9930	79.58
69.5	789,854	6,980	0.0088	0.9912	79.02
70.5	727,184	5,323	0.0073	0.9927	78.32
71.5	663,221	5,877	0.0089	0.9911	77.75
72.5	586,626	7,257	0.0124	0.9876	77.06
73.5	572,935	3,243	0.0057	0.9943	76.11
74.5	563,413	2,625	0.0047	0.9953	75.67
75.5	555,650	2,930	0.0053	0.9947	75.32
76.5	538,197	2,617	0.0049	0.9951	74.93
77.5	527,950	3,125	0.0059	0.9941	74.56
78.5	515,433	3,250	0.0063	0.9937	74.12

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.06 MAINS AND ACCESSORIES - VALVES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1865-2019 EXPERIENCE BAND 1954-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	499,548	2,784	0.0056	0.9944	73.65
80.5	482,447	2,428	0.0050	0.9950	73.24
81.5	474,787	3,128	0.0066	0.9934	72.87
82.5	460,798	5,271	0.0114	0.9886	72.39
83.5	448,593	5,417	0.0121	0.9879	71.56
84.5	436,510	8,256	0.0189	0.9811	70.70
85.5	425,366	4,552	0.0107	0.9893	69.36
86.5	414,765	4,716	0.0114	0.9886	68.62
87.5	404,854	7,055	0.0174	0.9826	67.84
88.5	376,560	4,228	0.0112	0.9888	66.66
89.5	357,648	4,918	0.0138	0.9862	65.91
90.5	342,785	4,584	0.0134	0.9866	65.00
91.5	321,171	7,795	0.0243	0.9757	64.13
92.5	289,757	9,655	0.0333	0.9667	62.58
93.5	218,605	6,994	0.0320	0.9680	60.49
94.5	176,163	8,211	0.0466	0.9534	58.56
95.5	152,542	10,668	0.0699	0.9301	55.83
96.5	129,864	5,757	0.0443	0.9557	51.92
97.5	119,954	4,261	0.0355	0.9645	49.62
98.5	113,377	7,499	0.0661	0.9339	47.86
99.5	105,413	3,367	0.0319	0.9681	44.69
100.5	102,865	4,577	0.0445	0.9555	43.27
101.5	98,498	1,137	0.0115	0.9885	41.34
102.5	99,794	2,008	0.0201	0.9799	40.86
103.5	99,674	1,411	0.0142	0.9858	40.04
104.5	98,256	1,743	0.0177	0.9823	39.47
105.5	96,478	4,253	0.0441	0.9559	38.77
106.5	91,373	3,039	0.0333	0.9667	37.06
107.5	88,316	4,574	0.0518	0.9482	35.83
108.5	83,338	6,700	0.0804	0.9196	33.98
109.5	76,437	5,067	0.0663	0.9337	31.24
110.5	68,201	6,886	0.1010	0.8990	29.17
111.5	58,255	8,419	0.1445	0.8555	26.23
112.5	47,312	6,017	0.1272	0.8728	22.44
113.5	37,179	8,043	0.2163	0.7837	19.58
114.5	28,163	3,598	0.1278	0.8722	15.35
115.5	23,884	2,829	0.1185	0.8815	13.39
116.5	20,051	1,768	0.0882	0.9118	11.80
117.5	18,262	1,152	0.0631	0.9369	10.76
118.5	16,945	683	0.0403	0.9597	10.08

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.06 MAINS AND ACCESSORIES - VALVES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1865-2019 EXPERIENCE BAND 1954-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	16,048	567	0.0353	0.9647	9.67
120.5	15,349	388	0.0253	0.9747	9.33
121.5	14,845	2,071	0.1395	0.8605	9.10
122.5	12,395	2,646	0.2135	0.7865	7.83
123.5	9,513	748	0.0786	0.9214	6.16
124.5	8,098	1,280	0.1581	0.8419	5.67
125.5	6,381	527	0.0826	0.9174	4.78
126.5	5,811	311	0.0536	0.9464	4.38
127.5	5,164	443	0.0858	0.9142	4.15
128.5	4,478	1,165	0.2601	0.7399	3.79
129.5	3,294	402	0.1221	0.8779	2.81
130.5	2,744	1,361	0.4960	0.5040	2.46
131.5	1,383	698	0.5047	0.4953	1.24
132.5	685	561	0.8190	0.1810	0.61
133.5	124	124	1.0000		0.11
134.5					
135.5					
136.5					
137.5					
138.5					
139.5					
140.5					
141.5					
142.5	32		0.0000		
143.5	32	32	1.0000		
144.5					

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.06 MAINS AND ACCESSORIES - VALVES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1865-2019 EXPERIENCE BAND 1985-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	63,452,236	5,375	0.0001	0.9999	100.00
0.5	58,205,621	100,567	0.0017	0.9983	99.99
1.5	50,896,835	56,631	0.0011	0.9989	99.82
2.5	45,051,358	76,296	0.0017	0.9983	99.71
3.5	41,000,996	39,326	0.0010	0.9990	99.54
4.5	36,114,567	34,704	0.0010	0.9990	99.44
5.5	33,102,345	34,825	0.0011	0.9989	99.35
6.5	30,859,878	58,347	0.0019	0.9981	99.24
7.5	26,907,102	74,748	0.0028	0.9972	99.06
8.5	24,054,360	71,499	0.0030	0.9970	98.78
9.5	20,681,003	70,669	0.0034	0.9966	98.49
10.5	19,861,629	23,262	0.0012	0.9988	98.15
11.5	18,771,083	57,864	0.0031	0.9969	98.04
12.5	17,715,148	31,702	0.0018	0.9982	97.73
13.5	16,440,487	20,192	0.0012	0.9988	97.56
14.5	16,049,339	23,841	0.0015	0.9985	97.44
15.5	15,245,635	19,132	0.0013	0.9987	97.29
16.5	15,149,899	19,826	0.0013	0.9987	97.17
17.5	14,150,525	10,363	0.0007	0.9993	97.04
18.5	13,682,888	13,502	0.0010	0.9990	96.97
19.5	12,931,750	9,305	0.0007	0.9993	96.88
20.5	12,068,465	6,120	0.0005	0.9995	96.81
21.5	11,559,956	10,603	0.0009	0.9991	96.76
22.5	10,807,060	8,731	0.0008	0.9992	96.67
23.5	10,256,469	4,654	0.0005	0.9995	96.59
24.5	9,617,871	8,537	0.0009	0.9991	96.55
25.5	8,893,083	11,259	0.0013	0.9987	96.46
26.5	8,465,104	5,006	0.0006	0.9994	96.34
27.5	8,354,715	4,224	0.0005	0.9995	96.28
28.5	7,997,154	3,979	0.0005	0.9995	96.23
29.5	7,523,881	3,981	0.0005	0.9995	96.19
30.5	7,309,396	7,114	0.0010	0.9990	96.14
31.5	7,086,576	4,048	0.0006	0.9994	96.04
32.5	6,782,455	11,398	0.0017	0.9983	95.99
33.5	6,516,849	15,526	0.0024	0.9976	95.83
34.5	6,195,683	3,010	0.0005	0.9995	95.60
35.5	5,941,806	10,039	0.0017	0.9983	95.55
36.5	5,701,362	3,447	0.0006	0.9994	95.39
37.5	5,450,225	3,836	0.0007	0.9993	95.33
38.5	5,256,845	2,797	0.0005	0.9995	95.27

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.06 MAINS AND ACCESSORIES - VALVES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1865-2019 EXPERIENCE BAND 1985-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,082,307	4,784	0.0009	0.9991	95.21
40.5	4,813,229	4,551	0.0009	0.9991	95.12
41.5	4,501,464	5,424	0.0012	0.9988	95.04
42.5	4,324,394	15,466	0.0036	0.9964	94.92
43.5	4,254,401	9,267	0.0022	0.9978	94.58
44.5	4,111,354	6,162	0.0015	0.9985	94.38
45.5	3,945,102	10,477	0.0027	0.9973	94.23
46.5	3,768,543	12,749	0.0034	0.9966	93.98
47.5	3,568,266	12,795	0.0036	0.9964	93.67
48.5	3,391,218	14,495	0.0043	0.9957	93.33
49.5	3,257,408	12,871	0.0040	0.9960	92.93
50.5	3,101,258	11,735	0.0038	0.9962	92.56
51.5	2,957,970	12,089	0.0041	0.9959	92.21
52.5	2,806,387	11,419	0.0041	0.9959	91.84
53.5	2,655,187	8,666	0.0033	0.9967	91.46
54.5	2,494,699	10,865	0.0044	0.9956	91.16
55.5	2,380,883	14,885	0.0063	0.9937	90.77
56.5	2,225,231	14,716	0.0066	0.9934	90.20
57.5	2,063,925	24,376	0.0118	0.9882	89.60
58.5	2,003,018	21,856	0.0109	0.9891	88.54
59.5	1,873,197	30,702	0.0164	0.9836	87.58
60.5	1,708,257	23,651	0.0138	0.9862	86.14
61.5	1,591,555	17,796	0.0112	0.9888	84.95
62.5	1,496,717	18,126	0.0121	0.9879	84.00
63.5	1,381,788	15,063	0.0109	0.9891	82.98
64.5	1,282,588	16,545	0.0129	0.9871	82.08
65.5	1,154,276	10,309	0.0089	0.9911	81.02
66.5	988,764	6,864	0.0069	0.9931	80.30
67.5	905,752	7,180	0.0079	0.9921	79.74
68.5	800,097	5,983	0.0075	0.9925	79.11
69.5	690,910	6,605	0.0096	0.9904	78.52
70.5	629,396	4,954	0.0079	0.9921	77.76
71.5	567,177	5,755	0.0101	0.9899	77.15
72.5	492,214	7,085	0.0144	0.9856	76.37
73.5	481,065	2,873	0.0060	0.9940	75.27
74.5	475,328	2,556	0.0054	0.9946	74.82
75.5	475,575	2,701	0.0057	0.9943	74.42
76.5	463,834	2,331	0.0050	0.9950	74.00
77.5	460,534	2,864	0.0062	0.9938	73.62
78.5	454,725	3,103	0.0068	0.9932	73.17

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.06 MAINS AND ACCESSORIES - VALVES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1865-2019 EXPERIENCE BAND 1985-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	446,687	2,636	0.0059	0.9941	72.67
80.5	439,185	2,088	0.0048	0.9952	72.24
81.5	434,661	2,775	0.0064	0.9936	71.89
82.5	424,592	5,212	0.0123	0.9877	71.44
83.5	414,584	5,125	0.0124	0.9876	70.56
84.5	407,605	8,084	0.0198	0.9802	69.69
85.5	401,721	4,251	0.0106	0.9894	68.30
86.5	393,944	4,697	0.0119	0.9881	67.58
87.5	386,846	7,046	0.0182	0.9818	66.78
88.5	360,287	4,100	0.0114	0.9886	65.56
89.5	343,321	4,907	0.0143	0.9857	64.81
90.5	330,744	4,584	0.0139	0.9861	63.89
91.5	310,965	7,795	0.0251	0.9749	63.00
92.5	280,956	9,565	0.0340	0.9660	61.42
93.5	210,624	6,756	0.0321	0.9679	59.33
94.5	169,352	8,170	0.0482	0.9518	57.43
95.5	146,056	10,657	0.0730	0.9270	54.66
96.5	123,871	5,696	0.0460	0.9540	50.67
97.5	114,676	4,231	0.0369	0.9631	48.34
98.5	110,153	7,499	0.0681	0.9319	46.56
99.5	102,847	3,323	0.0323	0.9677	43.39
100.5	101,184	4,577	0.0452	0.9548	41.98
101.5	96,888	1,137	0.0117	0.9883	40.09
102.5	98,741	2,008	0.0203	0.9797	39.62
103.5	98,838	1,349	0.0136	0.9864	38.81
104.5	97,525	1,734	0.0178	0.9822	38.28
105.5	95,887	4,253	0.0444	0.9556	37.60
106.5	90,782	3,039	0.0335	0.9665	35.93
107.5	87,725	4,574	0.0521	0.9479	34.73
108.5	82,792	6,700	0.0809	0.9191	32.92
109.5	76,028	5,067	0.0666	0.9334	30.25
110.5	68,077	6,886	0.1011	0.8989	28.24
111.5	58,255	8,419	0.1445	0.8555	25.38
112.5	47,312	6,017	0.1272	0.8728	21.71
113.5	37,179	8,043	0.2163	0.7837	18.95
114.5	28,163	3,598	0.1278	0.8722	14.85
115.5	23,884	2,829	0.1185	0.8815	12.95
116.5	20,051	1,768	0.0882	0.9118	11.42
117.5	18,262	1,152	0.0631	0.9369	10.41
118.5	16,945	683	0.0403	0.9597	9.76

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.06 MAINS AND ACCESSORIES - VALVES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1865-2019 EXPERIENCE BAND 1985-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	16,048	567	0.0353	0.9647	9.36
120.5	15,349	388	0.0253	0.9747	9.03
121.5	14,845	2,071	0.1395	0.8605	8.80
122.5	12,395	2,646	0.2135	0.7865	7.58
123.5	9,513	748	0.0786	0.9214	5.96
124.5	8,098	1,280	0.1581	0.8419	5.49
125.5	6,381	527	0.0826	0.9174	4.62
126.5	5,811	311	0.0536	0.9464	4.24
127.5	5,164	443	0.0858	0.9142	4.01
128.5	4,478	1,165	0.2601	0.7399	3.67
129.5	3,294	402	0.1221	0.8779	2.71
130.5	2,744	1,361	0.4960	0.5040	2.38
131.5	1,383	698	0.5047	0.4953	1.20
132.5	685	561	0.8190	0.1810	0.59
133.5	124	124	1.0000		0.11
134.5					
135.5					
136.5					
137.5					
138.5					
139.5					
140.5					
141.5					
142.5	32		0.0000		
143.5	32	32	1.0000		
144.5					

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.06 MAINS AND ACCESSORIES - VALVES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1865-2019 EXPERIENCE BAND 2000-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	55,000,010	5,375	0.0001	0.9999	100.00
0.5	50,346,158	100,567	0.0020	0.9980	99.99
1.5	43,460,174	55,571	0.0013	0.9987	99.79
2.5	38,271,017	68,550	0.0018	0.9982	99.66
3.5	34,685,982	37,980	0.0011	0.9989	99.48
4.5	30,303,479	34,246	0.0011	0.9989	99.38
5.5	27,860,221	34,825	0.0013	0.9987	99.26
6.5	25,821,861	58,112	0.0023	0.9977	99.14
7.5	21,947,133	74,748	0.0034	0.9966	98.92
8.5	19,548,284	71,499	0.0037	0.9963	98.58
9.5	16,548,072	67,734	0.0041	0.9959	98.22
10.5	15,996,671	22,414	0.0014	0.9986	97.82
11.5	15,210,921	55,983	0.0037	0.9963	97.68
12.5	14,386,659	31,519	0.0022	0.9978	97.32
13.5	13,367,755	19,394	0.0015	0.9985	97.11
14.5	13,262,643	20,550	0.0015	0.9985	96.97
15.5	12,613,063	19,132	0.0015	0.9985	96.82
16.5	12,660,234	19,826	0.0016	0.9984	96.67
17.5	11,739,871	10,363	0.0009	0.9991	96.52
18.5	11,279,888	13,412	0.0012	0.9988	96.43
19.5	10,554,147	8,846	0.0008	0.9992	96.32
20.5	9,844,509	5,732	0.0006	0.9994	96.24
21.5	9,464,923	9,097	0.0010	0.9990	96.18
22.5	8,719,975	6,021	0.0007	0.9993	96.09
23.5	8,129,608	4,548	0.0006	0.9994	96.02
24.5	7,466,631	5,904	0.0008	0.9992	95.97
25.5	6,707,419	9,163	0.0014	0.9986	95.89
26.5	6,284,414	4,710	0.0007	0.9993	95.76
27.5	6,217,014	3,067	0.0005	0.9995	95.69
28.5	5,846,242	3,849	0.0007	0.9993	95.64
29.5	5,358,732	3,788	0.0007	0.9993	95.58
30.5	5,143,744	6,554	0.0013	0.9987	95.51
31.5	4,870,324	3,349	0.0007	0.9993	95.39
32.5	4,625,413	11,240	0.0024	0.9976	95.32
33.5	4,399,791	10,366	0.0024	0.9976	95.09
34.5	4,108,504	2,504	0.0006	0.9994	94.87
35.5	3,904,442	6,525	0.0017	0.9983	94.81
36.5	3,763,571	3,016	0.0008	0.9992	94.65
37.5	3,609,597	1,939	0.0005	0.9995	94.58
38.5	3,525,517	1,861	0.0005	0.9995	94.53

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ACCOUNT 331.06 MAINS AND ACCESSORIES - VALVES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1865-2019 EXPERIENCE BAND 2000-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,503,887	2,194	0.0006	0.9994	94.48
40.5	3,411,869	3,904	0.0011	0.9989	94.42
41.5	3,215,619	5,074	0.0016	0.9984	94.31
42.5	3,142,273	9,860	0.0031	0.9969	94.16
43.5	3,190,514	8,202	0.0026	0.9974	93.86
44.5	3,137,394	5,170	0.0016	0.9984	93.62
45.5	3,081,058	7,121	0.0023	0.9977	93.47
46.5	3,081,241	10,711	0.0035	0.9965	93.25
47.5	2,958,108	12,351	0.0042	0.9958	92.93
48.5	2,898,513	12,688	0.0044	0.9956	92.54
49.5	2,880,652	11,723	0.0041	0.9959	92.14
50.5	2,797,249	11,343	0.0041	0.9959	91.76
51.5	2,716,881	11,926	0.0044	0.9956	91.39
52.5	2,639,023	11,374	0.0043	0.9957	90.99
53.5	2,472,259	8,411	0.0034	0.9966	90.60
54.5	2,299,597	10,378	0.0045	0.9955	90.29
55.5	2,172,736	14,802	0.0068	0.9932	89.88
56.5	2,012,723	14,264	0.0071	0.9929	89.27
57.5	1,833,633	24,199	0.0132	0.9868	88.63
58.5	1,713,064	21,515	0.0126	0.9874	87.46
59.5	1,552,696	29,796	0.0192	0.9808	86.37
60.5	1,380,086	23,229	0.0168	0.9832	84.71
61.5	1,249,330	17,234	0.0138	0.9862	83.28
62.5	1,155,422	17,812	0.0154	0.9846	82.13
63.5	1,042,019	14,377	0.0138	0.9862	80.87
64.5	944,167	16,342	0.0173	0.9827	79.75
65.5	816,176	9,928	0.0122	0.9878	78.37
66.5	647,102	6,103	0.0094	0.9906	77.42
67.5	567,073	6,465	0.0114	0.9886	76.69
68.5	485,432	5,503	0.0113	0.9887	75.81
69.5	392,089	6,107	0.0156	0.9844	74.95
70.5	349,232	4,032	0.0115	0.9885	73.79
71.5	307,238	3,221	0.0105	0.9895	72.94
72.5	260,135	4,133	0.0159	0.9841	72.17
73.5	320,121	2,238	0.0070	0.9930	71.02
74.5	357,307	2,255	0.0063	0.9937	70.53
75.5	377,205	2,516	0.0067	0.9933	70.08
76.5	386,393	2,091	0.0054	0.9946	69.61
77.5	390,788	2,560	0.0066	0.9934	69.24
78.5	387,502	2,753	0.0071	0.9929	68.78

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ACCOUNT 331.06 MAINS AND ACCESSORIES - VALVES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1865-2019 EXPERIENCE BAND 2000-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	379,556	2,501	0.0066	0.9934	68.30
80.5	365,564	1,736	0.0047	0.9953	67.85
81.5	364,689	2,383	0.0065	0.9935	67.52
82.5	354,124	5,105	0.0144	0.9856	67.08
83.5	344,890	5,011	0.0145	0.9855	66.12
84.5	334,953	7,890	0.0236	0.9764	65.15
85.5	325,476	4,057	0.0125	0.9875	63.62
86.5	316,784	4,504	0.0142	0.9858	62.83
87.5	308,750	6,832	0.0221	0.9779	61.93
88.5	283,039	3,782	0.0134	0.9866	60.56
89.5	268,038	4,776	0.0178	0.9822	59.75
90.5	260,637	4,483	0.0172	0.9828	58.69
91.5	243,023	7,555	0.0311	0.9689	57.68
92.5	218,534	9,400	0.0430	0.9570	55.89
93.5	156,606	6,585	0.0420	0.9580	53.48
94.5	122,278	7,896	0.0646	0.9354	51.23
95.5	108,192	10,613	0.0981	0.9019	47.93
96.5	88,831	5,670	0.0638	0.9362	43.22
97.5	82,478	4,183	0.0507	0.9493	40.47
98.5	78,037	7,420	0.0951	0.9049	38.41
99.5	74,423	3,265	0.0439	0.9561	34.76
100.5	75,864	4,562	0.0601	0.9399	33.24
101.5	73,300	1,078	0.0147	0.9853	31.24
102.5	76,239	1,902	0.0250	0.9750	30.78
103.5	77,490	1,330	0.0172	0.9828	30.01
104.5	77,894	1,628	0.0209	0.9791	29.49
105.5	78,719	4,234	0.0538	0.9462	28.88
106.5	75,473	3,018	0.0400	0.9600	27.33
107.5	73,895	4,530	0.0613	0.9387	26.23
108.5	69,607	6,502	0.0934	0.9066	24.62
109.5	63,788	5,037	0.0790	0.9210	22.32
110.5	56,160	6,738	0.1200	0.8800	20.56
111.5	47,200	8,322	0.1763	0.8237	18.09
112.5	38,116	5,967	0.1565	0.8435	14.90
113.5	30,671	7,881	0.2570	0.7430	12.57
114.5	24,415	3,598	0.1474	0.8526	9.34
115.5	22,336	2,829	0.1267	0.8733	7.96
116.5	18,573	1,768	0.0952	0.9048	6.96
117.5	17,343	1,152	0.0665	0.9335	6.29
118.5	16,242	683	0.0421	0.9579	5.87

AQUA PENNSYLVANIA, INC.

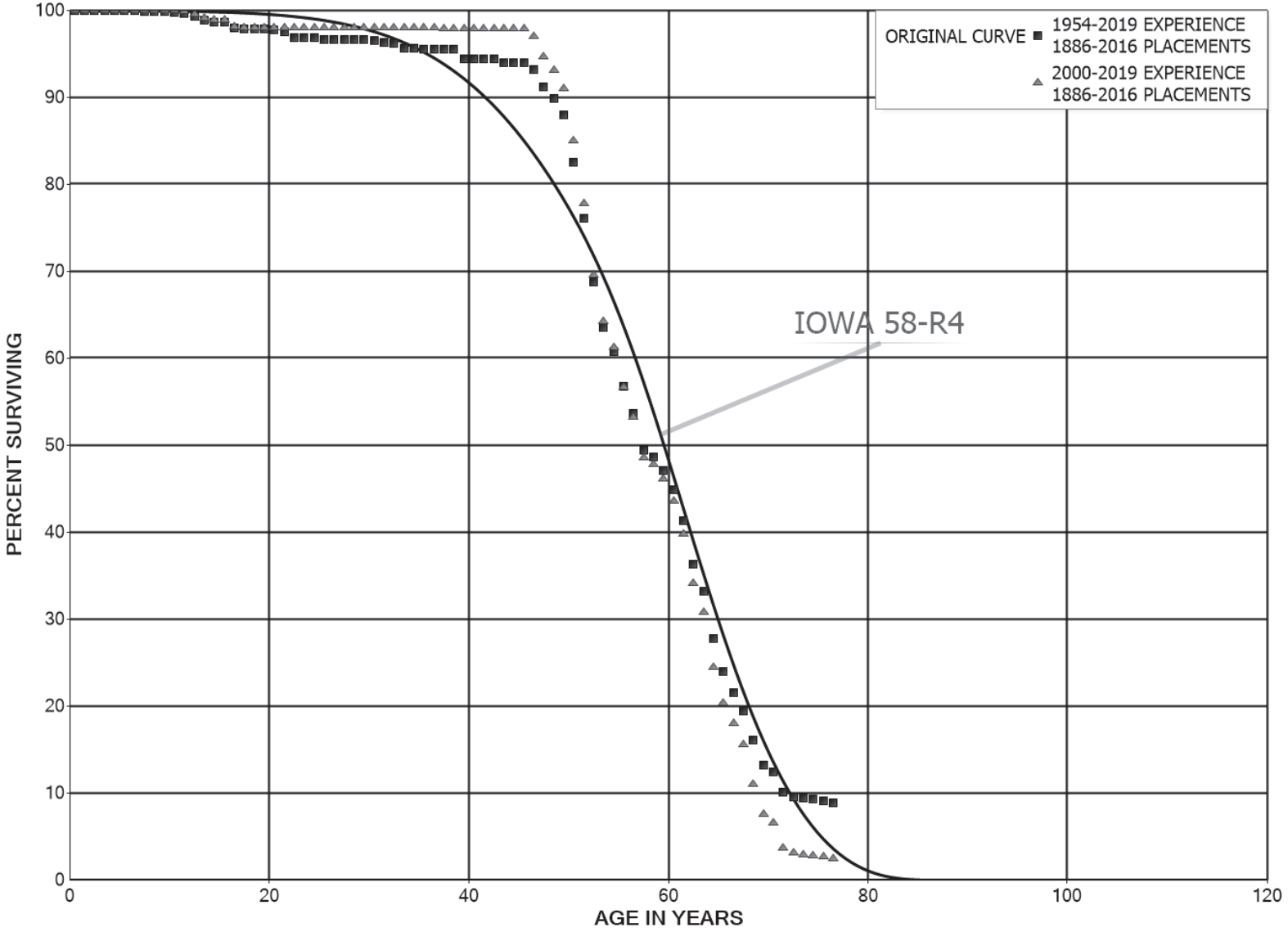
ACCOUNT 331.06 MAINS AND ACCESSORIES - VALVES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1865-2019 EXPERIENCE BAND 2000-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	15,388	567	0.0368	0.9632	5.63
120.5	14,758	388	0.0263	0.9737	5.42
121.5	14,254	2,071	0.1453	0.8547	5.28
122.5	11,804	2,646	0.2241	0.7759	4.51
123.5	8,967	748	0.0834	0.9166	3.50
124.5	7,689	1,280	0.1665	0.8335	3.21
125.5	6,257	527	0.0842	0.9158	2.67
126.5	5,811	311	0.0536	0.9464	2.45
127.5	5,164	443	0.0858	0.9142	2.32
128.5	4,478	1,165	0.2601	0.7399	2.12
129.5	3,294	402	0.1221	0.8779	1.57
130.5	2,744	1,361	0.4960	0.5040	1.38
131.5	1,383	698	0.5047	0.4953	0.69
132.5	685	561	0.8190	0.1810	0.34
133.5	124	124	1.0000		0.06
134.5					
135.5					
136.5					
137.5					
138.5					
139.5					
140.5					
141.5					
142.5	32		0.0000		
143.5	32	32	1.0000		
144.5					

AQUA PENNSYLVANIA, INC.
ACCOUNT 331.07 MAINS AND ACCESSORIES - SPECIAL CONSTRUCTION
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.

ACCOUNT 331.07 MAINS AND ACCESSORIES - SPECIAL CONSTRUCTION

ORIGINAL LIFE TABLE

PLACEMENT BAND 1886-2016 EXPERIENCE BAND 1954-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	28,384,206		0.0000	1.0000	100.00
0.5	28,441,993	752	0.0000	1.0000	100.00
1.5	28,745,000	371	0.0000	1.0000	100.00
2.5	28,771,333	3,234	0.0001	0.9999	100.00
3.5	28,785,952	7,418	0.0003	0.9997	99.98
4.5	28,787,642	8,187	0.0003	0.9997	99.96
5.5	28,878,760	4,887	0.0002	0.9998	99.93
6.5	29,849,042	15,087	0.0005	0.9995	99.91
7.5	29,814,366	15,768	0.0005	0.9995	99.86
8.5	29,737,829	6,217	0.0002	0.9998	99.81
9.5	28,127,948	3,679	0.0001	0.9999	99.79
10.5	27,113,966	57,445	0.0021	0.9979	99.78
11.5	23,663,270	68,459	0.0029	0.9971	99.57
12.5	23,381,376	106,939	0.0046	0.9954	99.28
13.5	21,664,474	37,220	0.0017	0.9983	98.82
14.5	21,351,380	1,839	0.0001	0.9999	98.65
15.5	20,264,037	154,230	0.0076	0.9924	98.64
16.5	19,236,516	9,909	0.0005	0.9995	97.89
17.5	11,790,496	167	0.0000	1.0000	97.84
18.5	11,517,116	6,374	0.0006	0.9994	97.84
19.5	9,876,464	3,856	0.0004	0.9996	97.79
20.5	9,855,948	22,273	0.0023	0.9977	97.75
21.5	9,837,042	69,661	0.0071	0.9929	97.53
22.5	9,767,974	1,908	0.0002	0.9998	96.84
23.5	9,195,807	728	0.0001	0.9999	96.82
24.5	9,100,866	14,928	0.0016	0.9984	96.81
25.5	8,579,034	1,797	0.0002	0.9998	96.65
26.5	8,112,257	1,208	0.0001	0.9999	96.63
27.5	7,492,229	454	0.0001	0.9999	96.62
28.5	6,696,680	825	0.0001	0.9999	96.61
29.5	4,063,116	2,108	0.0005	0.9995	96.60
30.5	3,634,854	10,125	0.0028	0.9972	96.55
31.5	2,673,931	1,774	0.0007	0.9993	96.28
32.5	2,677,146	16,186	0.0060	0.9940	96.22
33.5	2,664,647	1,586	0.0006	0.9994	95.64
34.5	2,435,328	1,128	0.0005	0.9995	95.58
35.5	2,431,648	82	0.0000	1.0000	95.53
36.5	2,432,126	113	0.0000	1.0000	95.53
37.5	2,334,563	1,075	0.0005	0.9995	95.53
38.5	2,278,830	24,841	0.0109	0.9891	95.48

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.07 MAINS AND ACCESSORIES - SPECIAL CONSTRUCTION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1886-2016 EXPERIENCE BAND 1954-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,250,413	564	0.0003	0.9997	94.44
40.5	2,246,209	339	0.0002	0.9998	94.42
41.5	2,238,082	69	0.0000	1.0000	94.40
42.5	2,211,794	9,809	0.0044	0.9956	94.40
43.5	2,160,000	66	0.0000	1.0000	93.98
44.5	1,861,381	171	0.0001	0.9999	93.98
45.5	1,788,598	14,791	0.0083	0.9917	93.97
46.5	1,745,459	38,467	0.0220	0.9780	93.19
47.5	1,564,485	23,005	0.0147	0.9853	91.14
48.5	1,478,941	30,228	0.0204	0.9796	89.80
49.5	1,362,682	84,499	0.0620	0.9380	87.96
50.5	1,175,717	91,101	0.0775	0.9225	82.51
51.5	1,016,977	98,565	0.0969	0.9031	76.12
52.5	826,344	63,417	0.0767	0.9233	68.74
53.5	688,594	29,361	0.0426	0.9574	63.46
54.5	637,668	42,897	0.0673	0.9327	60.76
55.5	581,003	31,401	0.0540	0.9460	56.67
56.5	539,369	42,023	0.0779	0.9221	53.61
57.5	489,036	8,287	0.0169	0.9831	49.43
58.5	477,832	14,636	0.0306	0.9694	48.59
59.5	461,813	22,610	0.0490	0.9510	47.11
60.5	427,501	33,776	0.0790	0.9210	44.80
61.5	380,697	46,259	0.1215	0.8785	41.26
62.5	329,093	27,493	0.0835	0.9165	36.25
63.5	281,934	47,006	0.1667	0.8333	33.22
64.5	232,817	31,649	0.1359	0.8641	27.68
65.5	177,893	18,131	0.1019	0.8981	23.92
66.5	156,783	15,000	0.0957	0.9043	21.48
67.5	156,891	26,949	0.1718	0.8282	19.42
68.5	124,056	22,342	0.1801	0.8199	16.09
69.5	99,302	6,064	0.0611	0.9389	13.19
70.5	93,205	17,676	0.1896	0.8104	12.38
71.5	75,321	3,918	0.0520	0.9480	10.04
72.5	71,305	1,030	0.0144	0.9856	9.51
73.5	70,243	1,053	0.0150	0.9850	9.38
74.5	69,186	1,189	0.0172	0.9828	9.24
75.5	67,998	1,463	0.0215	0.9785	9.08
76.5	66,533	467	0.0070	0.9930	8.88
77.5	66,044	641	0.0097	0.9903	8.82
78.5	65,396	214	0.0033	0.9967	8.73

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.07 MAINS AND ACCESSORIES - SPECIAL CONSTRUCTION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1886-2016 EXPERIENCE BAND 1954-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	65,176	4	0.0001	0.9999	8.71
80.5	65,172	1,497	0.0230	0.9770	8.71
81.5	63,675	13	0.0002	0.9998	8.51
82.5	63,662		0.0000	1.0000	8.50
83.5	63,662	474	0.0074	0.9926	8.50
84.5	63,188	870	0.0138	0.9862	8.44
85.5	62,317	429	0.0069	0.9931	8.32
86.5	61,888	6,850	0.1107	0.8893	8.27
87.5	55,031	3,408	0.0619	0.9381	7.35
88.5	51,585	569	0.0110	0.9890	6.90
89.5	51,010	374	0.0073	0.9927	6.82
90.5	50,633	462	0.0091	0.9909	6.77
91.5	50,171	3,787	0.0755	0.9245	6.71
92.5	46,381	2,746	0.0592	0.9408	6.20
93.5	43,616	731	0.0168	0.9832	5.83
94.5	42,862	303	0.0071	0.9929	5.74
95.5	42,559	404	0.0095	0.9905	5.70
96.5	42,155	286	0.0068	0.9932	5.64
97.5	41,869	979	0.0234	0.9766	5.60
98.5	40,890	1,951	0.0477	0.9523	5.47
99.5	38,939	766	0.0197	0.9803	5.21
100.5	38,173	25	0.0006	0.9994	5.11
101.5	38,149		0.0000	1.0000	5.11
102.5	38,149		0.0000	1.0000	5.11
103.5	38,149	31	0.0008	0.9992	5.11
104.5	38,117	1	0.0000	1.0000	5.10
105.5	38,116	221	0.0058	0.9942	5.10
106.5	37,894	771	0.0203	0.9797	5.07
107.5	37,123	10,285	0.2771	0.7229	4.97
108.5	26,838	3,363	0.1253	0.8747	3.59
109.5	23,475		0.0000	1.0000	3.14
110.5	23,475	3,992	0.1701	0.8299	3.14
111.5	19,482	1,226	0.0629	0.9371	2.61
112.5	18,256	317	0.0174	0.9826	2.44
113.5	17,939		0.0000	1.0000	2.40
114.5	17,939	926	0.0516	0.9484	2.40
115.5	17,013		0.0000	1.0000	2.28
116.5	17,013		0.0000	1.0000	2.28
117.5	17,013		0.0000	1.0000	2.28
118.5	17,013		0.0000	1.0000	2.28

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.07 MAINS AND ACCESSORIES - SPECIAL CONSTRUCTION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1886-2016 EXPERIENCE BAND 1954-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	17,013		0.0000	1.0000	2.28
120.5	17,013	381	0.0224	0.9776	2.28
121.5	16,632		0.0000	1.0000	2.23
122.5	16,632		0.0000	1.0000	2.23
123.5	16,632		0.0000	1.0000	2.23
124.5	16,632		0.0000	1.0000	2.23
125.5	16,632		0.0000	1.0000	2.23
126.5	16,632		0.0000	1.0000	2.23
127.5	16,632	3,063	0.1842	0.8158	2.23
128.5	13,569	13,052	0.9619	0.0381	1.82
129.5	517		0.0000	1.0000	0.07
130.5	517		0.0000	1.0000	0.07
131.5	517	517	1.0000		0.07
132.5					

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.07 MAINS AND ACCESSORIES - SPECIAL CONSTRUCTION

ORIGINAL LIFE TABLE

PLACEMENT BAND 1886-2016 EXPERIENCE BAND 2000-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	19,987,645		0.0000	1.0000	100.00
0.5	20,005,061	571	0.0000	1.0000	100.00
1.5	20,197,440	41	0.0000	1.0000	100.00
2.5	20,197,400	169	0.0000	1.0000	100.00
3.5	20,749,447	145	0.0000	1.0000	100.00
4.5	20,845,203	1,363	0.0001	0.9999	100.00
5.5	21,353,081	2,065	0.0001	0.9999	99.99
6.5	21,821,610	2,288	0.0001	0.9999	99.98
7.5	22,396,609	4	0.0000	1.0000	99.97
8.5	23,137,694	5,488	0.0002	0.9998	99.97
9.5	23,940,742		0.0000	1.0000	99.94
10.5	23,362,074	32,734	0.0014	0.9986	99.94
11.5	20,893,021	60,046	0.0029	0.9971	99.80
12.5	20,626,911	101,843	0.0049	0.9951	99.52
13.5	18,914,413	30,377	0.0016	0.9984	99.03
14.5	18,838,082	206	0.0000	1.0000	98.87
15.5	17,752,371	153,641	0.0087	0.9913	98.87
16.5	16,726,080	972	0.0001	0.9999	98.01
17.5	9,386,642	167	0.0000	1.0000	98.01
18.5	9,166,542	392	0.0000	1.0000	98.00
19.5	7,531,872	0	0.0000	1.0000	98.00
20.5	7,514,883		0.0000	1.0000	98.00
21.5	7,507,488	113	0.0000	1.0000	98.00
22.5	7,514,085	2	0.0000	1.0000	98.00
23.5	6,983,595	1	0.0000	1.0000	98.00
24.5	7,186,894	56	0.0000	1.0000	98.00
25.5	6,746,298	32	0.0000	1.0000	98.00
26.5	6,338,172		0.0000	1.0000	98.00
27.5	5,894,798	383	0.0001	0.9999	98.00
28.5	5,178,987		0.0000	1.0000	97.99
29.5	2,656,663	16	0.0000	1.0000	97.99
30.5	2,383,095	32	0.0000	1.0000	97.99
31.5	1,572,710	241	0.0002	0.9998	97.99
32.5	1,783,524	57	0.0000	1.0000	97.97
33.5	1,950,589	1,266	0.0006	0.9994	97.97
34.5	1,770,779	170	0.0001	0.9999	97.91
35.5	1,827,124	82	0.0000	1.0000	97.90
36.5	1,873,051	113	0.0001	0.9999	97.89
37.5	1,807,292	164	0.0001	0.9999	97.89
38.5	1,764,165	158	0.0001	0.9999	97.88

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.07 MAINS AND ACCESSORIES - SPECIAL CONSTRUCTION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1886-2016 EXPERIENCE BAND 2000-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,765,787	243	0.0001	0.9999	97.87
40.5	1,812,471	202	0.0001	0.9999	97.86
41.5	1,858,925	69	0.0000	1.0000	97.84
42.5	1,855,416	79	0.0000	1.0000	97.84
43.5	1,891,083	66	0.0000	1.0000	97.84
44.5	1,598,660	46	0.0000	1.0000	97.83
45.5	1,618,566	14,791	0.0091	0.9909	97.83
46.5	1,569,159	38,467	0.0245	0.9755	96.94
47.5	1,396,058	22,255	0.0159	0.9841	94.56
48.5	1,335,607	29,398	0.0220	0.9780	93.05
49.5	1,257,398	83,341	0.0663	0.9337	91.00
50.5	1,069,360	91,101	0.0852	0.9148	84.97
51.5	930,056	98,565	0.1060	0.8940	77.73
52.5	758,318	57,916	0.0764	0.9236	69.50
53.5	627,530	29,361	0.0468	0.9532	64.19
54.5	576,603	42,897	0.0744	0.9256	61.18
55.5	520,391	31,401	0.0603	0.9397	56.63
56.5	480,133	42,023	0.0875	0.9125	53.22
57.5	432,039	7,406	0.0171	0.9829	48.56
58.5	421,945	14,636	0.0347	0.9653	47.73
59.5	406,618	22,224	0.0547	0.9453	46.07
60.5	372,691	32,810	0.0880	0.9120	43.55
61.5	326,786	46,259	0.1416	0.8584	39.72
62.5	275,182	26,960	0.0980	0.9020	34.10
63.5	228,555	47,006	0.2057	0.7943	30.76
64.5	179,438	30,064	0.1675	0.8325	24.43
65.5	126,099	14,852	0.1178	0.8822	20.34
66.5	108,267	14,772	0.1364	0.8636	17.94
67.5	92,252	26,949	0.2921	0.7079	15.49
68.5	70,448	22,342	0.3171	0.6829	10.97
69.5	46,209	6,064	0.1312	0.8688	7.49
70.5	40,266	17,676	0.4390	0.5610	6.51
71.5	22,382	3,918	0.1750	0.8250	3.65
72.5	19,102	1,030	0.0539	0.9461	3.01
73.5	22,900	1,053	0.0460	0.9540	2.85
74.5	24,166	1,189	0.0492	0.9508	2.72
75.5	22,978	1,463	0.0637	0.9363	2.58
76.5	22,198	467	0.0211	0.9789	2.42
77.5	21,875	573	0.0262	0.9738	2.37
78.5	21,510	214	0.0099	0.9901	2.31

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.07 MAINS AND ACCESSORIES - SPECIAL CONSTRUCTION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1886-2016 EXPERIENCE BAND 2000-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	22,011	4	0.0002	0.9998	2.28
80.5	26,284	1,497	0.0569	0.9431	2.28
81.5	24,788	13	0.0005	0.9995	2.15
82.5	25,301		0.0000	1.0000	2.15
83.5	25,301	474	0.0187	0.9813	2.15
84.5	24,827	870	0.0351	0.9649	2.11
85.5	23,970	429	0.0179	0.9821	2.04
86.5	23,541	6,850	0.2910	0.7090	2.00
87.5	16,684	3,408	0.2043	0.7957	1.42
88.5	13,238	569	0.0430	0.9570	1.13
89.5	12,663	374	0.0295	0.9705	1.08
90.5	12,982	462	0.0356	0.9644	1.05
91.5	12,520	3,787	0.3025	0.6975	1.01
92.5	26,868	2,746	0.1022	0.8978	0.71
93.5	24,103	731	0.0303	0.9697	0.63
94.5	23,349	303	0.0130	0.9870	0.61
95.5	23,046	404	0.0175	0.9825	0.61
96.5	25,142	286	0.0114	0.9886	0.60
97.5	24,856	979	0.0394	0.9606	0.59
98.5	23,877	1,951	0.0817	0.9183	0.57
99.5	21,926	766	0.0349	0.9651	0.52
100.5	21,160	25	0.0012	0.9988	0.50
101.5	21,136		0.0000	1.0000	0.50
102.5	21,136		0.0000	1.0000	0.50
103.5	21,136	31	0.0015	0.9985	0.50
104.5	21,104	1	0.0001	0.9999	0.50
105.5	21,103	221	0.0105	0.9895	0.50
106.5	20,881	771	0.0369	0.9631	0.49
107.5	20,110	10,285	0.5114	0.4886	0.48
108.5	9,825	3,363	0.3423	0.6577	0.23
109.5	6,462		0.0000	1.0000	0.15
110.5	6,462	3,992	0.6179	0.3821	0.15
111.5	2,469	1,226	0.4965	0.5035	0.06
112.5	1,243	317	0.2549	0.7451	0.03
113.5	17,939		0.0000	1.0000	0.02
114.5	17,939	926	0.0516	0.9484	0.02
115.5	17,013		0.0000	1.0000	0.02
116.5	17,013		0.0000	1.0000	0.02
117.5	17,013		0.0000	1.0000	0.02
118.5	17,013		0.0000	1.0000	0.02

AQUA PENNSYLVANIA, INC.

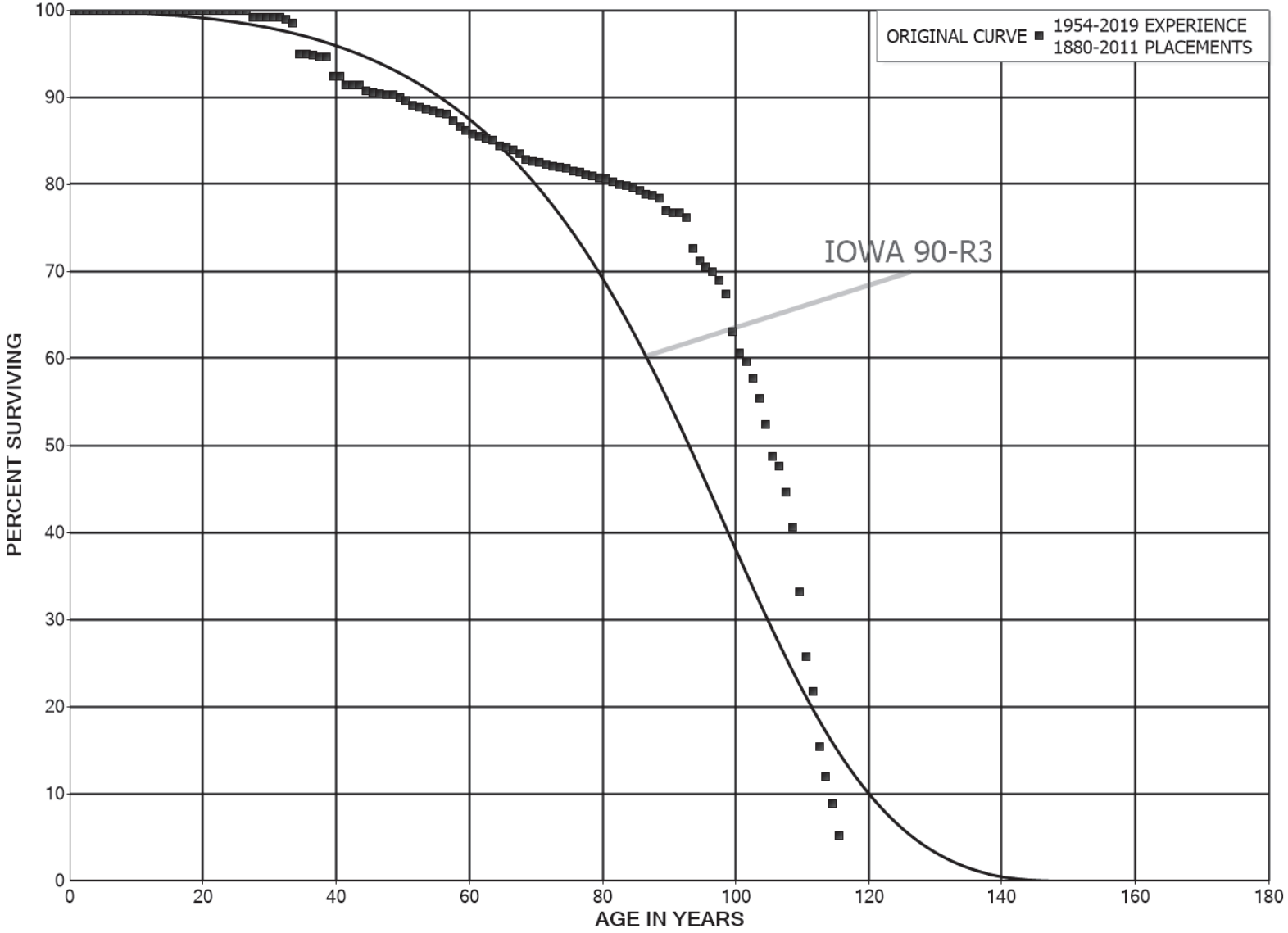
ACCOUNT 331.07 MAINS AND ACCESSORIES - SPECIAL CONSTRUCTION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1886-2016 EXPERIENCE BAND 2000-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	17,013		0.0000	1.0000	0.02
120.5	17,013	381	0.0224	0.9776	0.02
121.5	16,632		0.0000	1.0000	0.02
122.5	16,632		0.0000	1.0000	0.02
123.5	16,632		0.0000	1.0000	0.02
124.5	16,632		0.0000	1.0000	0.02
125.5	16,632		0.0000	1.0000	0.02
126.5	16,632		0.0000	1.0000	0.02
127.5	16,632	3,063	0.1842	0.8158	0.02
128.5	13,569	13,052	0.9619	0.0381	0.02
129.5	517		0.0000	1.0000	0.00
130.5	517		0.0000	1.0000	0.00
131.5	517	517	1.0000		0.00
132.5					

AQUA PENNSYLVANIA, INC.
ACCOUNT 331.08 MAINS AND ACCESSORIES - CEMENT WROUGHT IRON MAINS
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.

ACCOUNT 331.08 MAINS AND ACCESSORIES - CEMENT WROUGHT IRON MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1880-2011 EXPERIENCE BAND 1954-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	93,576		0.0000	1.0000	100.00
0.5	93,576		0.0000	1.0000	100.00
1.5	103,081		0.0000	1.0000	100.00
2.5	99,226		0.0000	1.0000	100.00
3.5	99,226		0.0000	1.0000	100.00
4.5	99,226		0.0000	1.0000	100.00
5.5	87,416		0.0000	1.0000	100.00
6.5	77,455		0.0000	1.0000	100.00
7.5	77,455		0.0000	1.0000	100.00
8.5	30,681		0.0000	1.0000	100.00
9.5	15,393		0.0000	1.0000	100.00
10.5	15,393		0.0000	1.0000	100.00
11.5	15,393		0.0000	1.0000	100.00
12.5	15,393		0.0000	1.0000	100.00
13.5	15,392		0.0000	1.0000	100.00
14.5	15,392		0.0000	1.0000	100.00
15.5	15,392		0.0000	1.0000	100.00
16.5	15,392		0.0000	1.0000	100.00
17.5	15,392		0.0000	1.0000	100.00
18.5	15,392		0.0000	1.0000	100.00
19.5	15,392		0.0000	1.0000	100.00
20.5	15,392		0.0000	1.0000	100.00
21.5	15,392		0.0000	1.0000	100.00
22.5	15,392		0.0000	1.0000	100.00
23.5	15,392		0.0000	1.0000	100.00
24.5	15,445		0.0000	1.0000	100.00
25.5	15,445		0.0000	1.0000	100.00
26.5	15,580	129	0.0083	0.9917	100.00
27.5	15,515		0.0000	1.0000	99.17
28.5	16,617		0.0000	1.0000	99.17
29.5	17,279		0.0000	1.0000	99.17
30.5	18,484		0.0000	1.0000	99.17
31.5	22,054	58	0.0026	0.9974	99.17
32.5	38,407	152	0.0040	0.9960	98.91
33.5	40,060	1,448	0.0361	0.9639	98.52
34.5	41,992		0.0000	1.0000	94.96
35.5	52,697	56	0.0011	0.9989	94.96
36.5	83,818	237	0.0028	0.9972	94.86
37.5	140,161		0.0000	1.0000	94.59
38.5	173,612	4,053	0.0233	0.9767	94.59

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.08 MAINS AND ACCESSORIES - CEMENT WROUGHT IRON MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1880-2011 EXPERIENCE BAND 1954-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	180,851		0.0000	1.0000	92.39
40.5	221,286	2,284	0.0103	0.9897	92.39
41.5	253,450	99	0.0004	0.9996	91.43
42.5	337,785	32	0.0001	0.9999	91.40
43.5	396,594	2,995	0.0076	0.9924	91.39
44.5	459,141	1,042	0.0023	0.9977	90.70
45.5	509,659	371	0.0007	0.9993	90.49
46.5	587,607	838	0.0014	0.9986	90.43
47.5	680,361	149	0.0002	0.9998	90.30
48.5	783,762	2,927	0.0037	0.9963	90.28
49.5	917,955	3,170	0.0035	0.9965	89.94
50.5	963,073	5,688	0.0059	0.9941	89.63
51.5	1,011,987	3,549	0.0035	0.9965	89.10
52.5	1,056,266	2,493	0.0024	0.9976	88.79
53.5	1,204,503	2,248	0.0019	0.9981	88.58
54.5	1,308,208	4,117	0.0031	0.9969	88.41
55.5	1,375,525	579	0.0004	0.9996	88.13
56.5	1,498,064	12,965	0.0087	0.9913	88.10
57.5	1,540,003	12,483	0.0081	0.9919	87.33
58.5	1,575,423	7,225	0.0046	0.9954	86.63
59.5	1,629,429	9,446	0.0058	0.9942	86.23
60.5	1,675,350	5,327	0.0032	0.9968	85.73
61.5	1,709,099	3,243	0.0019	0.9981	85.46
62.5	1,705,857	4,908	0.0029	0.9971	85.30
63.5	1,702,176	13,350	0.0078	0.9922	85.05
64.5	1,688,825	1,296	0.0008	0.9992	84.38
65.5	1,687,529	8,277	0.0049	0.9951	84.32
66.5	1,685,975	7,759	0.0046	0.9954	83.90
67.5	1,678,216	13,972	0.0083	0.9917	83.52
68.5	1,666,027	4,181	0.0025	0.9975	82.82
69.5	1,661,847	2,781	0.0017	0.9983	82.61
70.5	1,659,065	3,063	0.0018	0.9982	82.48
71.5	1,656,002	4,433	0.0027	0.9973	82.32
72.5	1,651,569	4,255	0.0026	0.9974	82.10
73.5	1,648,359	1,704	0.0010	0.9990	81.89
74.5	1,646,655	7,107	0.0043	0.9957	81.81
75.5	1,639,549	266	0.0002	0.9998	81.45
76.5	1,639,283	6,833	0.0042	0.9958	81.44
77.5	1,632,450	2,679	0.0016	0.9984	81.10
78.5	1,629,771	4,058	0.0025	0.9975	80.97

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.08 MAINS AND ACCESSORIES - CEMENT WROUGHT IRON MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1880-2011 EXPERIENCE BAND 1954-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,625,713	3,121	0.0019	0.9981	80.77
80.5	1,622,592	7,614	0.0047	0.9953	80.61
81.5	1,614,978	5,504	0.0034	0.9966	80.23
82.5	1,609,474	2,328	0.0014	0.9986	79.96
83.5	1,607,146	4,256	0.0026	0.9974	79.84
84.5	1,602,890	7,986	0.0050	0.9950	79.63
85.5	1,594,904	7,049	0.0044	0.9956	79.24
86.5	1,587,854	4,084	0.0026	0.9974	78.89
87.5	1,583,770	4,834	0.0031	0.9969	78.68
88.5	1,578,936	30,348	0.0192	0.9808	78.44
89.5	1,548,588	4,677	0.0030	0.9970	76.94
90.5	1,543,911	165	0.0001	0.9999	76.70
91.5	1,543,746	11,083	0.0072	0.9928	76.70
92.5	1,532,656	70,078	0.0457	0.9543	76.14
93.5	1,462,578	30,894	0.0211	0.9789	72.66
94.5	1,431,685	13,267	0.0093	0.9907	71.13
95.5	1,418,418	10,658	0.0075	0.9925	70.47
96.5	1,407,661	19,295	0.0137	0.9863	69.94
97.5	1,388,315	32,293	0.0233	0.9767	68.98
98.5	1,356,022	86,857	0.0641	0.9359	67.38
99.5	1,269,166	49,750	0.0392	0.9608	63.06
100.5	1,219,416	19,540	0.0160	0.9840	60.59
101.5	1,199,375	37,899	0.0316	0.9684	59.62
102.5	1,161,476	47,689	0.0411	0.9589	57.73
103.5	1,113,787	58,869	0.0529	0.9471	55.36
104.5	1,054,917	74,556	0.0707	0.9293	52.44
105.5	980,362	23,088	0.0236	0.9764	48.73
106.5	945,470	58,375	0.0617	0.9383	47.58
107.5	885,528	81,013	0.0915	0.9085	44.65
108.5	802,943	145,210	0.1808	0.8192	40.56
109.5	655,993	148,755	0.2268	0.7732	33.23
110.5	503,118	77,360	0.1538	0.8462	25.69
111.5	410,711	119,155	0.2901	0.7099	21.74
112.5	287,094	65,272	0.2274	0.7726	15.43
113.5	214,992	55,725	0.2592	0.7408	11.92
114.5	156,542	65,545	0.4187	0.5813	8.83
115.5	90,997	48,243	0.5302	0.4698	5.14
116.5	42,754	35,604	0.8328	0.1672	2.41
117.5	7,150		0.0000	1.0000	0.40
118.5	7,150	219	0.0306	0.9694	0.40

AQUA PENNSYLVANIA, INC.

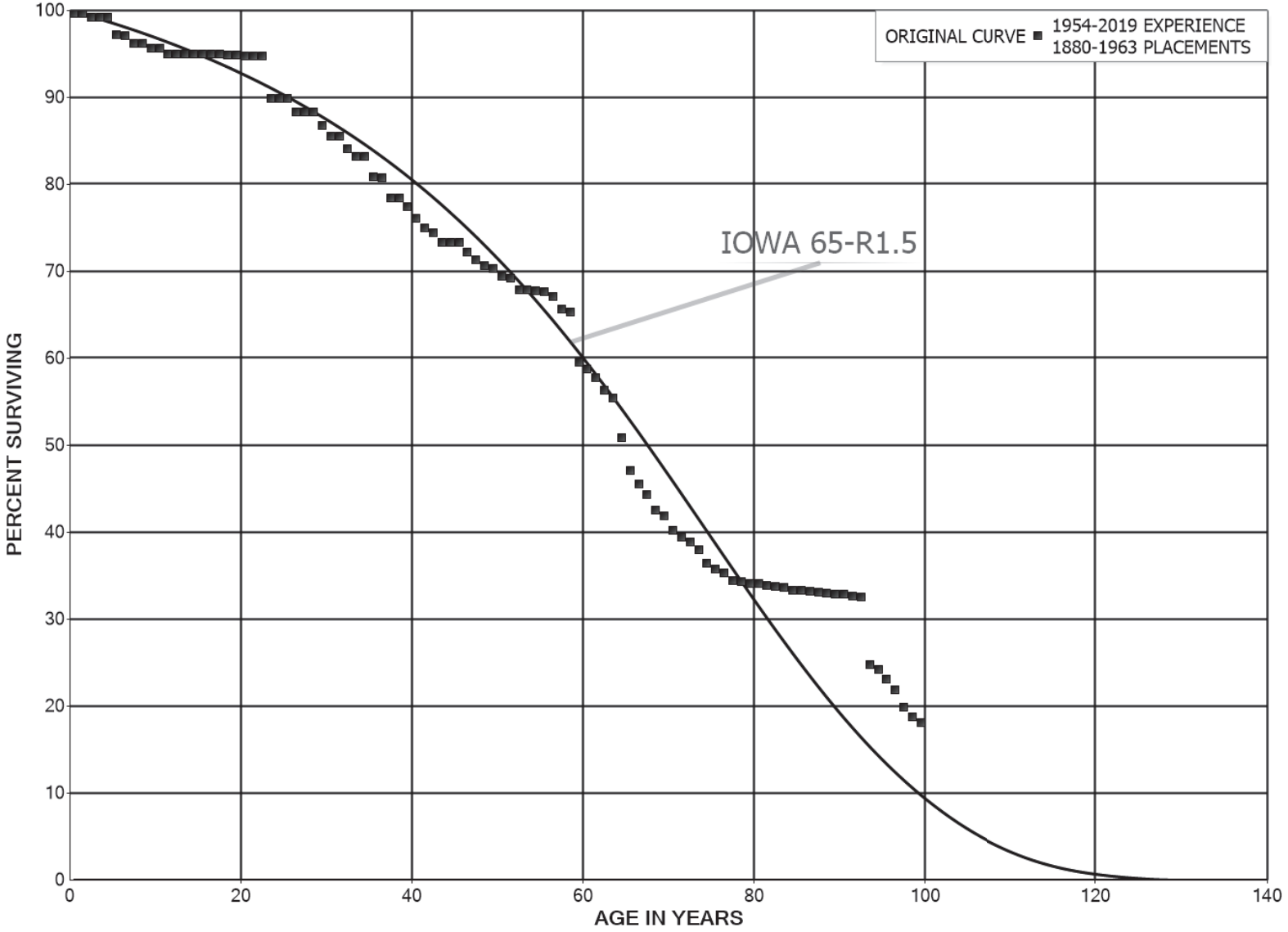
ACCOUNT 331.08 MAINS AND ACCESSORIES - CEMENT WROUGHT IRON MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1880-2011 EXPERIENCE BAND 1954-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	6,931		0.0000	1.0000	0.39
120.5	6,931		0.0000	1.0000	0.39
121.5	6,931	6,590	0.9508	0.0492	0.39
122.5	341		0.0000	1.0000	0.02
123.5	341	132	0.3880	0.6120	0.02
124.5	209		0.0000	1.0000	0.01
125.5	209		0.0000	1.0000	0.01
126.5	209		0.0000	1.0000	0.01
127.5	209		0.0000	1.0000	0.01
128.5	209	209	1.0000		0.01
129.5					

AQUA PENNSYLVANIA, INC.
ACCOUNT 331.09 MAINS AND ACCESSORIES - WROUGHT IRON MAINS
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.

ACCOUNT 331.09 MAINS AND ACCESSORIES - WROUGHT IRON MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1880-1963 EXPERIENCE BAND 1954-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	15,074	57	0.0038	0.9962	100.00
0.5	15,391		0.0000	1.0000	99.62
1.5	19,144	84	0.0044	0.9956	99.62
2.5	19,638		0.0000	1.0000	99.19
3.5	23,525		0.0000	1.0000	99.19
4.5	26,975	545	0.0202	0.9798	99.19
5.5	28,378	29	0.0010	0.9990	97.18
6.5	29,421	265	0.0090	0.9910	97.09
7.5	29,558		0.0000	1.0000	96.21
8.5	30,761	204	0.0066	0.9934	96.21
9.5	31,002		0.0000	1.0000	95.57
10.5	31,422	215	0.0068	0.9932	95.57
11.5	33,200		0.0000	1.0000	94.92
12.5	34,109		0.0000	1.0000	94.92
13.5	34,172		0.0000	1.0000	94.92
14.5	36,045		0.0000	1.0000	94.92
15.5	36,074		0.0000	1.0000	94.92
16.5	36,274		0.0000	1.0000	94.92
17.5	36,297	52	0.0014	0.9986	94.92
18.5	36,245		0.0000	1.0000	94.78
19.5	36,734	24	0.0006	0.9994	94.78
20.5	36,710		0.0000	1.0000	94.72
21.5	36,710		0.0000	1.0000	94.72
22.5	37,425	1,911	0.0511	0.9489	94.72
23.5	35,514		0.0000	1.0000	89.88
24.5	34,960		0.0000	1.0000	89.88
25.5	35,004	614	0.0175	0.9825	89.88
26.5	34,472		0.0000	1.0000	88.31
27.5	33,382		0.0000	1.0000	88.31
28.5	35,667	628	0.0176	0.9824	88.31
29.5	36,211	529	0.0146	0.9854	86.75
30.5	42,408		0.0000	1.0000	85.48
31.5	44,308	708	0.0160	0.9840	85.48
32.5	50,149	577	0.0115	0.9885	84.12
33.5	50,126		0.0000	1.0000	83.15
34.5	51,665	1,411	0.0273	0.9727	83.15
35.5	50,501	62	0.0012	0.9988	80.88
36.5	50,590	1,475	0.0292	0.9708	80.78
37.5	50,352		0.0000	1.0000	78.42
38.5	50,965	699	0.0137	0.9863	78.42

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.09 MAINS AND ACCESSORIES - WROUGHT IRON MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1880-1963 EXPERIENCE BAND 1954-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	50,815	832	0.0164	0.9836	77.35
40.5	50,172	764	0.0152	0.9848	76.08
41.5	49,572	326	0.0066	0.9934	74.92
42.5	49,741	792	0.0159	0.9841	74.43
43.5	49,429		0.0000	1.0000	73.25
44.5	50,174		0.0000	1.0000	73.25
45.5	51,279	763	0.0149	0.9851	73.25
46.5	51,019	584	0.0115	0.9885	72.16
47.5	51,298	505	0.0098	0.9902	71.33
48.5	54,117	256	0.0047	0.9953	70.63
49.5	62,961	826	0.0131	0.9869	70.29
50.5	62,735	213	0.0034	0.9966	69.37
51.5	63,983	1,214	0.0190	0.9810	69.14
52.5	65,879		0.0000	1.0000	67.82
53.5	68,750	133	0.0019	0.9981	67.82
54.5	73,996	75	0.0010	0.9990	67.69
55.5	78,625	605	0.0077	0.9923	67.62
56.5	98,995	2,210	0.0223	0.9777	67.10
57.5	100,096	412	0.0041	0.9959	65.61
58.5	102,252	9,122	0.0892	0.9108	65.34
59.5	94,129	1,303	0.0138	0.9862	59.51
60.5	102,638	1,700	0.0166	0.9834	58.68
61.5	102,004	2,487	0.0244	0.9756	57.71
62.5	99,517	1,553	0.0156	0.9844	56.30
63.5	98,096	8,200	0.0836	0.9164	55.43
64.5	89,895	6,593	0.0733	0.9267	50.79
65.5	83,249	2,824	0.0339	0.9661	47.07
66.5	80,425	2,027	0.0252	0.9748	45.47
67.5	78,361	3,307	0.0422	0.9578	44.32
68.5	75,344	1,169	0.0155	0.9845	42.45
69.5	74,168	2,908	0.0392	0.9608	41.80
70.5	71,255	1,339	0.0188	0.9812	40.16
71.5	69,914	969	0.0139	0.9861	39.40
72.5	68,944	1,612	0.0234	0.9766	38.86
73.5	67,544	2,745	0.0406	0.9594	37.95
74.5	64,785	1,158	0.0179	0.9821	36.40
75.5	63,627	803	0.0126	0.9874	35.75
76.5	62,824	1,577	0.0251	0.9749	35.30
77.5	61,238	321	0.0052	0.9948	34.42
78.5	60,890	220	0.0036	0.9964	34.24

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.09 MAINS AND ACCESSORIES - WROUGHT IRON MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1880-1963 EXPERIENCE BAND 1954-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	60,669	179	0.0030	0.9970	34.11
80.5	60,490	230	0.0038	0.9962	34.01
81.5	60,260	333	0.0055	0.9945	33.88
82.5	59,927	137	0.0023	0.9977	33.70
83.5	59,789	512	0.0086	0.9914	33.62
84.5	59,277	74	0.0013	0.9987	33.33
85.5	59,202	136	0.0023	0.9977	33.29
86.5	59,066	321	0.0054	0.9946	33.21
87.5	58,745	211	0.0036	0.9964	33.03
88.5	58,533	131	0.0022	0.9978	32.91
89.5	58,402	34	0.0006	0.9994	32.84
90.5	58,366	271	0.0047	0.9953	32.82
91.5	58,094	347	0.0060	0.9940	32.67
92.5	57,746	13,873	0.2402	0.7598	32.47
93.5	44,860	974	0.0217	0.9783	24.67
94.5	44,183	2,018	0.0457	0.9543	24.14
95.5	42,165	2,237	0.0531	0.9469	23.03
96.5	39,911	3,693	0.0925	0.9075	21.81
97.5	36,218	1,936	0.0535	0.9465	19.79
98.5	34,281	1,213	0.0354	0.9646	18.73
99.5	33,068	318	0.0096	0.9904	18.07
100.5	32,751	81	0.0025	0.9975	17.90
101.5	32,670	186	0.0057	0.9943	17.85
102.5	32,484	430	0.0132	0.9868	17.75
103.5	32,052	108	0.0034	0.9966	17.52
104.5	31,945	768	0.0240	0.9760	17.46
105.5	31,112	111	0.0036	0.9964	17.04
106.5	30,731	379	0.0123	0.9877	16.98
107.5	30,342	447	0.0147	0.9853	16.77
108.5	29,895	1,156	0.0387	0.9613	16.52
109.5	28,730	145	0.0050	0.9950	15.88
110.5	28,557	372	0.0130	0.9870	15.80
111.5	28,185	1,042	0.0370	0.9630	15.60
112.5	27,143	1,401	0.0516	0.9484	15.02
113.5	25,729	834	0.0324	0.9676	14.24
114.5	24,865	221	0.0089	0.9911	13.78
115.5	24,644	1,611	0.0654	0.9346	13.66
116.5	22,995	1,377	0.0599	0.9401	12.77
117.5	21,618	1,093	0.0506	0.9494	12.00
118.5	20,526	2,489	0.1213	0.8787	11.40

AQUA PENNSYLVANIA, INC.

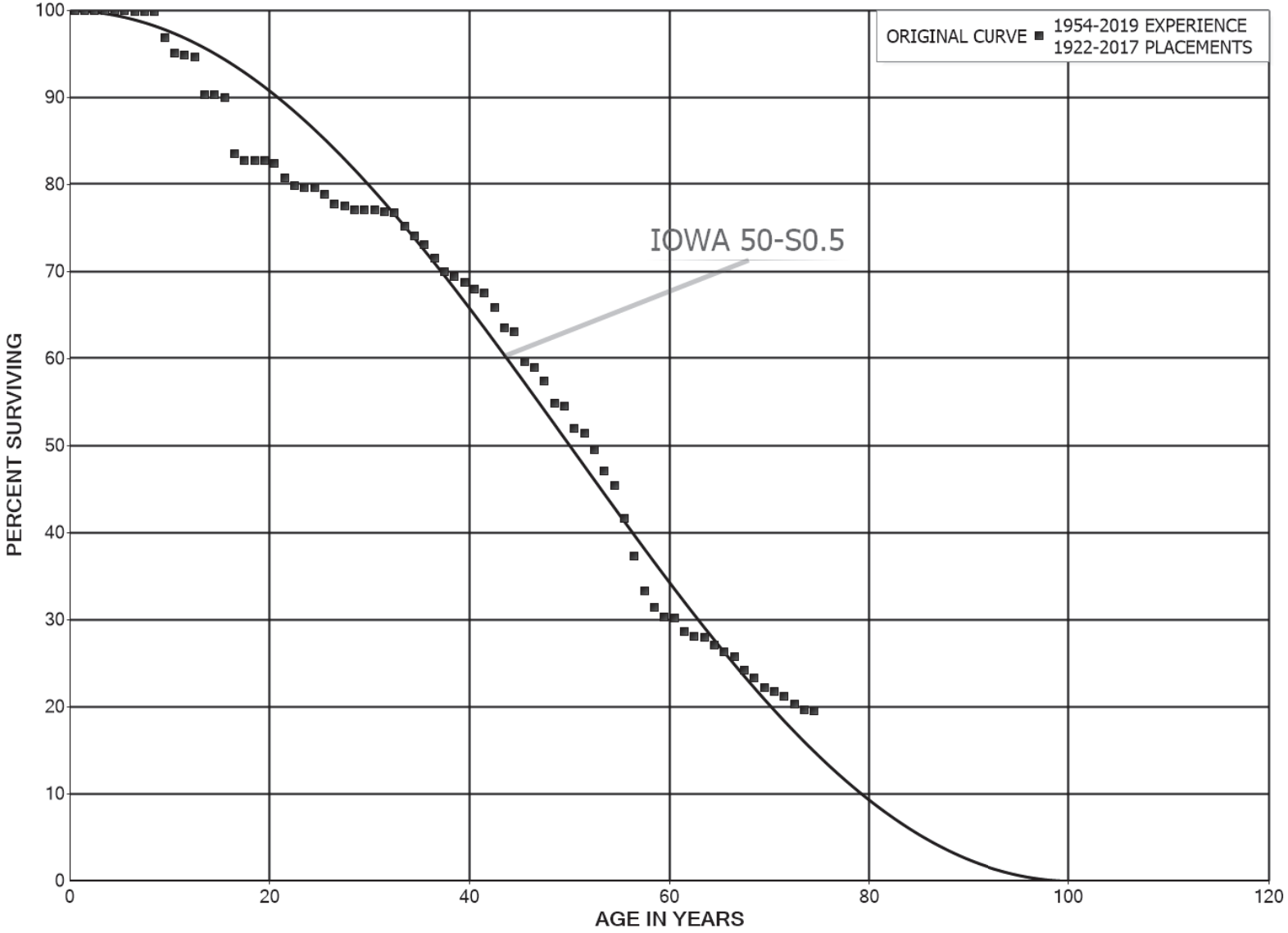
ACCOUNT 331.09 MAINS AND ACCESSORIES - WROUGHT IRON MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1880-1963 EXPERIENCE BAND 1954-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	18,036	2,464	0.1366	0.8634	10.01
120.5	15,573	1,070	0.0687	0.9313	8.65
121.5	14,012	1,543	0.1101	0.8899	8.05
122.5	12,469	768	0.0616	0.9384	7.17
123.5	11,701	927	0.0792	0.9208	6.72
124.5	9,516	7,619	0.8006	0.1994	6.19
125.5	1,898	1,898	1.0000		1.23
126.5					

AQUA PENNSYLVANIA, INC.
ACCOUNT 331.10 MAINS AND ACCESSORIES - COPPER MAINS
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.

ACCOUNT 331.10 MAINS AND ACCESSORIES - COPPER MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1922-2017 EXPERIENCE BAND 1954-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	661,437		0.0000	1.0000	100.00
0.5	662,611	204	0.0003	0.9997	100.00
1.5	663,915		0.0000	1.0000	99.97
2.5	627,638	172	0.0003	0.9997	99.97
3.5	610,533		0.0000	1.0000	99.94
4.5	589,207		0.0000	1.0000	99.94
5.5	558,211	456	0.0008	0.9992	99.94
6.5	493,358		0.0000	1.0000	99.86
7.5	482,698	334	0.0007	0.9993	99.86
8.5	401,410	12,103	0.0302	0.9698	99.79
9.5	389,577	7,048	0.0181	0.9819	96.78
10.5	382,559	877	0.0023	0.9977	95.03
11.5	381,925	718	0.0019	0.9981	94.81
12.5	393,013	17,945	0.0457	0.9543	94.64
13.5	376,751	139	0.0004	0.9996	90.31
14.5	378,958	1,202	0.0032	0.9968	90.28
15.5	380,779	27,465	0.0721	0.9279	89.99
16.5	356,108	3,276	0.0092	0.9908	83.50
17.5	355,678	191	0.0005	0.9995	82.73
18.5	353,001		0.0000	1.0000	82.69
19.5	330,455	1,380	0.0042	0.9958	82.69
20.5	330,290	6,348	0.0192	0.9808	82.35
21.5	326,793	3,769	0.0115	0.9885	80.76
22.5	322,797	676	0.0021	0.9979	79.83
23.5	323,064	178	0.0006	0.9994	79.66
24.5	326,727	3,079	0.0094	0.9906	79.62
25.5	324,478	4,560	0.0141	0.9859	78.87
26.5	319,442	1,203	0.0038	0.9962	77.76
27.5	306,910	1,562	0.0051	0.9949	77.47
28.5	294,333	243	0.0008	0.9992	77.07
29.5	277,342		0.0000	1.0000	77.01
30.5	276,007	509	0.0018	0.9982	77.01
31.5	273,796	505	0.0018	0.9982	76.87
32.5	276,030	5,480	0.0199	0.9801	76.73
33.5	265,544	3,988	0.0150	0.9850	75.20
34.5	260,258	3,668	0.0141	0.9859	74.07
35.5	259,282	5,425	0.0209	0.9791	73.03
36.5	232,566	4,907	0.0211	0.9789	71.50
37.5	225,442	1,966	0.0087	0.9913	69.99
38.5	225,318	2,220	0.0099	0.9901	69.38

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.10 MAINS AND ACCESSORIES - COPPER MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2017 EXPERIENCE BAND 1954-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	214,982	2,290	0.0107	0.9893	68.70
40.5	205,766	1,277	0.0062	0.9938	67.97
41.5	199,556	5,078	0.0254	0.9746	67.55
42.5	184,019	6,641	0.0361	0.9639	65.83
43.5	172,767	1,066	0.0062	0.9938	63.45
44.5	168,813	9,221	0.0546	0.9454	63.06
45.5	156,273	1,627	0.0104	0.9896	59.62
46.5	154,206	4,267	0.0277	0.9723	58.99
47.5	148,254	6,604	0.0445	0.9555	57.36
48.5	141,250	804	0.0057	0.9943	54.81
49.5	140,316	6,465	0.0461	0.9539	54.50
50.5	129,390	1,443	0.0112	0.9888	51.98
51.5	128,382	4,789	0.0373	0.9627	51.40
52.5	122,916	5,949	0.0484	0.9516	49.49
53.5	116,973	4,121	0.0352	0.9648	47.09
54.5	113,916	9,510	0.0835	0.9165	45.43
55.5	104,283	10,949	0.1050	0.8950	41.64
56.5	95,114	10,043	0.1056	0.8944	37.27
57.5	85,837	4,987	0.0581	0.9419	33.33
58.5	82,043	2,856	0.0348	0.9652	31.40
59.5	79,344	201	0.0025	0.9975	30.30
60.5	77,777	4,118	0.0529	0.9471	30.23
61.5	72,805	1,459	0.0200	0.9800	28.63
62.5	68,420	246	0.0036	0.9964	28.05
63.5	64,654	2,118	0.0328	0.9672	27.95
64.5	59,483	1,766	0.0297	0.9703	27.04
65.5	55,461	1,050	0.0189	0.9811	26.23
66.5	53,598	3,261	0.0608	0.9392	25.74
67.5	47,614	1,762	0.0370	0.9630	24.17
68.5	45,710	2,145	0.0469	0.9531	23.28
69.5	42,256	782	0.0185	0.9815	22.18
70.5	39,539	1,178	0.0298	0.9702	21.77
71.5	36,028	1,495	0.0415	0.9585	21.13
72.5	33,745	1,093	0.0324	0.9676	20.25
73.5	31,769	160	0.0050	0.9950	19.59
74.5	30,838	185	0.0060	0.9940	19.49
75.5	30,952	413	0.0133	0.9867	19.38
76.5	30,527	811	0.0266	0.9734	19.12
77.5	29,638	830	0.0280	0.9720	18.61
78.5	28,548	2,978	0.1043	0.8957	18.09

AQUA PENNSYLVANIA, INC.

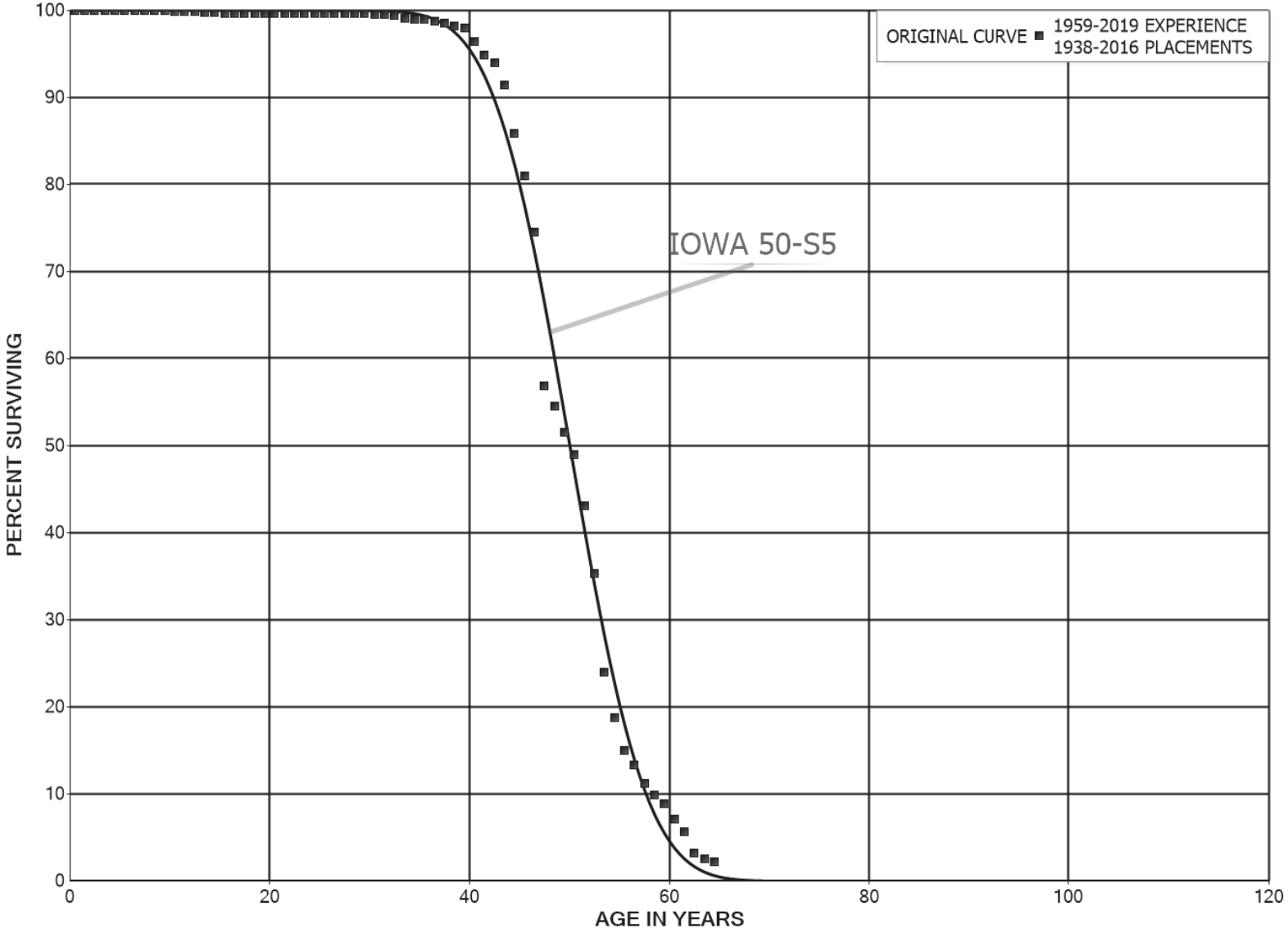
ACCOUNT 331.10 MAINS AND ACCESSORIES - COPPER MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2017 EXPERIENCE BAND 1954-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	23,477	1,397	0.0595	0.9405	16.20
80.5	20,445	1,485	0.0726	0.9274	15.24
81.5	17,022	1,505	0.0884	0.9116	14.13
82.5	14,197	1,518	0.1069	0.8931	12.88
83.5	11,703	1,851	0.1581	0.8419	11.50
84.5	8,919	1,661	0.1862	0.8138	9.69
85.5	6,904	1,236	0.1790	0.8210	7.88
86.5	5,563	1,775	0.3191	0.6809	6.47
87.5	3,707	1,091	0.2942	0.7058	4.41
88.5	2,520	1,228	0.4874	0.5126	3.11
89.5	1,202	719	0.5983	0.4017	1.59
90.5	434	101	0.2336	0.7664	0.64
91.5	285	106	0.3708	0.6292	0.49
92.5	93		0.0000	1.0000	0.31
93.5	24		0.0000	1.0000	0.31
94.5					0.31

AQUA PENNSYLVANIA, INC.
ACCOUNT 331.11 MAINS AND ACCESSORIES - ASBESTOS CEMENT MAINS
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.

ACCOUNT 331.11 MAINS AND ACCESSORIES - ASBESTOS CEMENT MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1938-2016 EXPERIENCE BAND 1959-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,409,818		0.0000	1.0000	100.00
0.5	1,409,818	277	0.0002	0.9998	100.00
1.5	1,411,722	284	0.0002	0.9998	99.98
2.5	2,147,676		0.0000	1.0000	99.96
3.5	2,513,803		0.0000	1.0000	99.96
4.5	2,918,021		0.0000	1.0000	99.96
5.5	3,272,023		0.0000	1.0000	99.96
6.5	3,534,597		0.0000	1.0000	99.96
7.5	3,717,702	1,079	0.0003	0.9997	99.96
8.5	3,557,867	1,351	0.0004	0.9996	99.93
9.5	3,889,232	1,276	0.0003	0.9997	99.89
10.5	4,096,853		0.0000	1.0000	99.86
11.5	4,371,359	3,459	0.0008	0.9992	99.86
12.5	4,572,480	1,768	0.0004	0.9996	99.78
13.5	4,848,858		0.0000	1.0000	99.74
14.5	5,172,539	5,540	0.0011	0.9989	99.74
15.5	5,322,297		0.0000	1.0000	99.64
16.5	5,258,328		0.0000	1.0000	99.64
17.5	5,459,959		0.0000	1.0000	99.64
18.5	5,892,172	3,711	0.0006	0.9994	99.64
19.5	6,128,808	332	0.0001	0.9999	99.57
20.5	6,233,084		0.0000	1.0000	99.57
21.5	6,335,127		0.0000	1.0000	99.57
22.5	6,681,043		0.0000	1.0000	99.57
23.5	6,924,812	312	0.0000	1.0000	99.57
24.5	7,025,905		0.0000	1.0000	99.56
25.5	7,032,211		0.0000	1.0000	99.56
26.5	7,015,157		0.0000	1.0000	99.56
27.5	7,111,161		0.0000	1.0000	99.56
28.5	7,185,667	97	0.0000	1.0000	99.56
29.5	8,124,936	6,536	0.0008	0.9992	99.56
30.5	8,163,416	1,523	0.0002	0.9998	99.48
31.5	8,178,236	8,092	0.0010	0.9990	99.46
32.5	8,276,240	24,054	0.0029	0.9971	99.37
33.5	8,346,690	7,619	0.0009	0.9991	99.08
34.5	7,563,789	4,667	0.0006	0.9994	98.99
35.5	7,714,876	19,706	0.0026	0.9974	98.92
36.5	7,316,934	16,370	0.0022	0.9978	98.67
37.5	7,046,532	18,109	0.0026	0.9974	98.45
38.5	6,776,330	13,559	0.0020	0.9980	98.20

AQUA PENNSYLVANIA, INC.

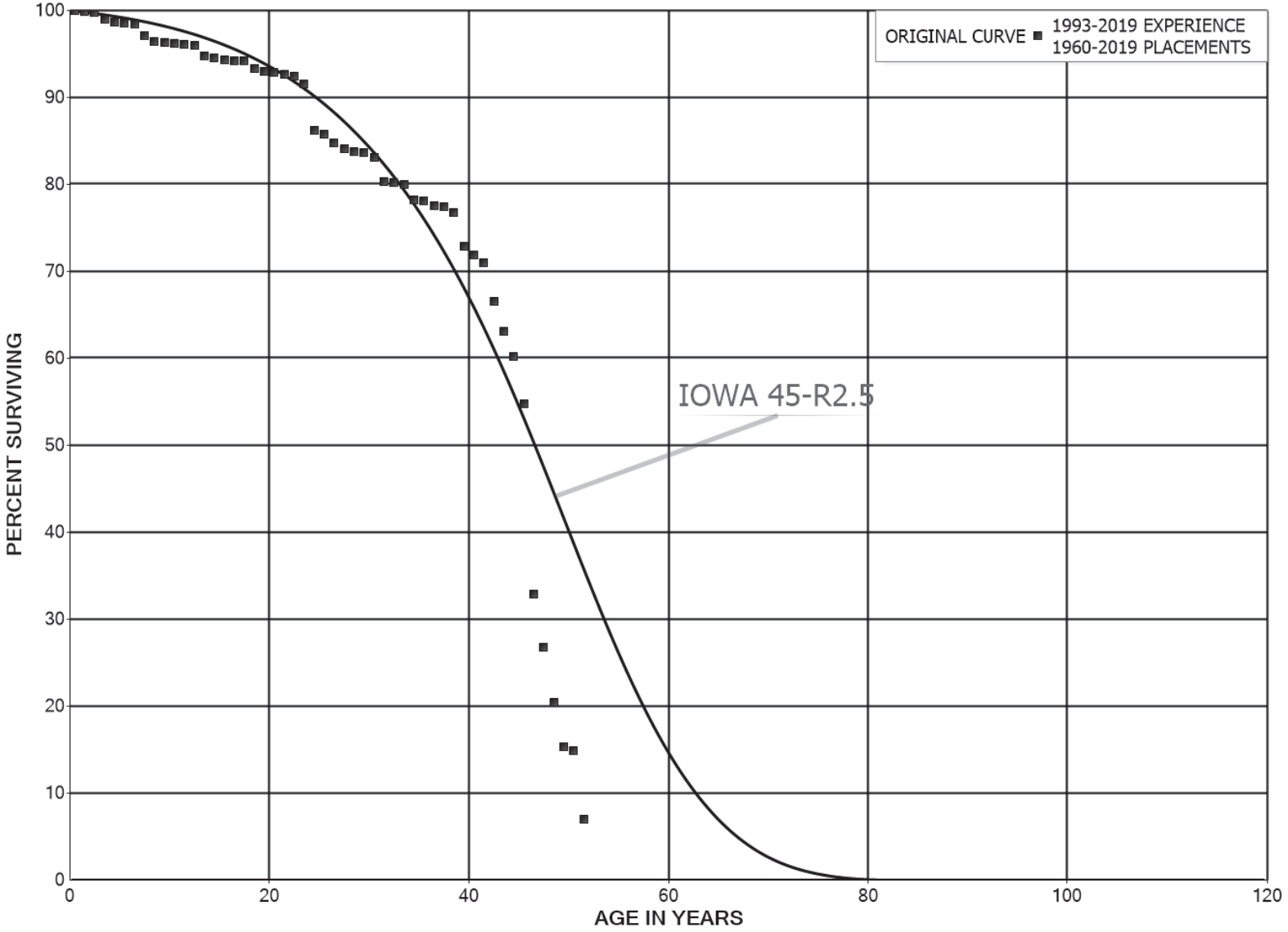
ACCOUNT 331.11 MAINS AND ACCESSORIES - ASBESTOS CEMENT MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1938-2016 EXPERIENCE BAND 1959-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,499,981	103,463	0.0159	0.9841	98.00
40.5	5,639,405	91,561	0.0162	0.9838	96.44
41.5	5,460,978	52,601	0.0096	0.9904	94.88
42.5	5,286,131	144,249	0.0273	0.9727	93.96
43.5	4,952,684	302,019	0.0610	0.9390	91.40
44.5	4,567,245	257,784	0.0564	0.9436	85.82
45.5	4,395,792	352,636	0.0802	0.9198	80.98
46.5	3,935,127	934,517	0.2375	0.7625	74.48
47.5	2,736,589	111,851	0.0409	0.9591	56.80
48.5	2,412,628	132,347	0.0549	0.9451	54.47
49.5	2,223,674	108,578	0.0488	0.9512	51.49
50.5	2,070,144	249,898	0.1207	0.8793	48.97
51.5	1,791,004	325,237	0.1816	0.8184	43.06
52.5	1,448,859	465,310	0.3212	0.6788	35.24
53.5	936,538	204,631	0.2185	0.7815	23.92
54.5	725,350	144,195	0.1988	0.8012	18.70
55.5	651,631	76,010	0.1166	0.8834	14.98
56.5	576,235	90,326	0.1568	0.8432	13.23
57.5	482,266	57,974	0.1202	0.8798	11.16
58.5	423,307	40,261	0.0951	0.9049	9.82
59.5	380,657	76,462	0.2009	0.7991	8.88
60.5	306,072	65,483	0.2139	0.7861	7.10
61.5	241,538	104,418	0.4323	0.5677	5.58
62.5	140,274	29,288	0.2088	0.7912	3.17
63.5	110,917	13,673	0.1233	0.8767	2.51
64.5	97,165	3,300	0.0340	0.9660	2.20
65.5	93,371	5,607	0.0601	0.9399	2.12
66.5	92,357	1,162	0.0126	0.9874	2.00
67.5	90,690	4,040	0.0445	0.9555	1.97
68.5	86,650	951	0.0110	0.9890	1.88
69.5	85,699	48,214	0.5626	0.4374	1.86
70.5	37,484	16,844	0.4494	0.5506	0.81
71.5	20,630	11,309	0.5482	0.4518	0.45
72.5	9,307	5,880	0.6319	0.3681	0.20
73.5	3,406	1,053	0.3092	0.6908	0.07
74.5	2,344	1,030	0.4394	0.5606	0.05
75.5	1,314	576	0.4379	0.5621	0.03
76.5	739	552	0.7477	0.2523	0.02
77.5	184	13	0.0688	0.9312	0.00
78.5	120	5	0.0417	0.9583	0.00
79.5	114		0.0000	1.0000	0.00
80.5					0.00

AQUA PENNSYLVANIA, INC.
ACCOUNT 331.13 MAINS AND ACCESSORIES - PLASTIC
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.

ACCOUNT 331.13 MAINS AND ACCESSORIES - PLASTIC

ORIGINAL LIFE TABLE

PLACEMENT BAND 1960-2019 EXPERIENCE BAND 1993-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	18,637,763	28	0.0000	1.0000	100.00
0.5	18,212,216	20,885	0.0011	0.9989	100.00
1.5	16,318,933	32,889	0.0020	0.9980	99.89
2.5	10,019,538	78,130	0.0078	0.9922	99.68
3.5	8,765,013	24,378	0.0028	0.9972	98.91
4.5	8,566,835	8,279	0.0010	0.9990	98.63
5.5	7,979,367	13,908	0.0017	0.9983	98.54
6.5	6,145,609	84,466	0.0137	0.9863	98.36
7.5	5,015,022	31,213	0.0062	0.9938	97.01
8.5	4,159,622	3,845	0.0009	0.9991	96.41
9.5	4,737,054	5,133	0.0011	0.9989	96.32
10.5	4,858,055	7,359	0.0015	0.9985	96.22
11.5	5,000,997	6,765	0.0014	0.9986	96.07
12.5	5,484,735	68,393	0.0125	0.9875	95.94
13.5	4,355,862	9,723	0.0022	0.9978	94.74
14.5	5,309,490	14,406	0.0027	0.9973	94.53
15.5	5,531,231	4,081	0.0007	0.9993	94.28
16.5	6,155,458	379	0.0001	0.9999	94.21
17.5	6,249,841	62,244	0.0100	0.9900	94.20
18.5	5,437,055	19,324	0.0036	0.9964	93.26
19.5	5,156,422	3,163	0.0006	0.9994	92.93
20.5	4,718,253	14,836	0.0031	0.9969	92.87
21.5	4,727,946	9,348	0.0020	0.9980	92.58
22.5	4,811,495	48,818	0.0101	0.9899	92.40
23.5	4,923,886	284,178	0.0577	0.9423	91.46
24.5	4,260,477	24,822	0.0058	0.9942	86.18
25.5	4,145,365	44,808	0.0108	0.9892	85.68
26.5	4,150,759	33,091	0.0080	0.9920	84.75
27.5	4,620,183	20,817	0.0045	0.9955	84.08
28.5	4,999,866	7,356	0.0015	0.9985	83.70
29.5	4,269,640	24,178	0.0057	0.9943	83.58
30.5	4,730,915	161,893	0.0342	0.9658	83.10
31.5	4,997,932	6,717	0.0013	0.9987	80.26
32.5	5,322,471	15,827	0.0030	0.9970	80.15
33.5	5,400,430	119,080	0.0221	0.9779	79.91
34.5	3,085,296	3,408	0.0011	0.9989	78.15
35.5	2,902,684	20,756	0.0072	0.9928	78.06
36.5	2,902,550	5,356	0.0018	0.9982	77.51
37.5	2,825,998	21,940	0.0078	0.9922	77.36
38.5	2,547,337	129,197	0.0507	0.9493	76.76

AQUA PENNSYLVANIA, INC.

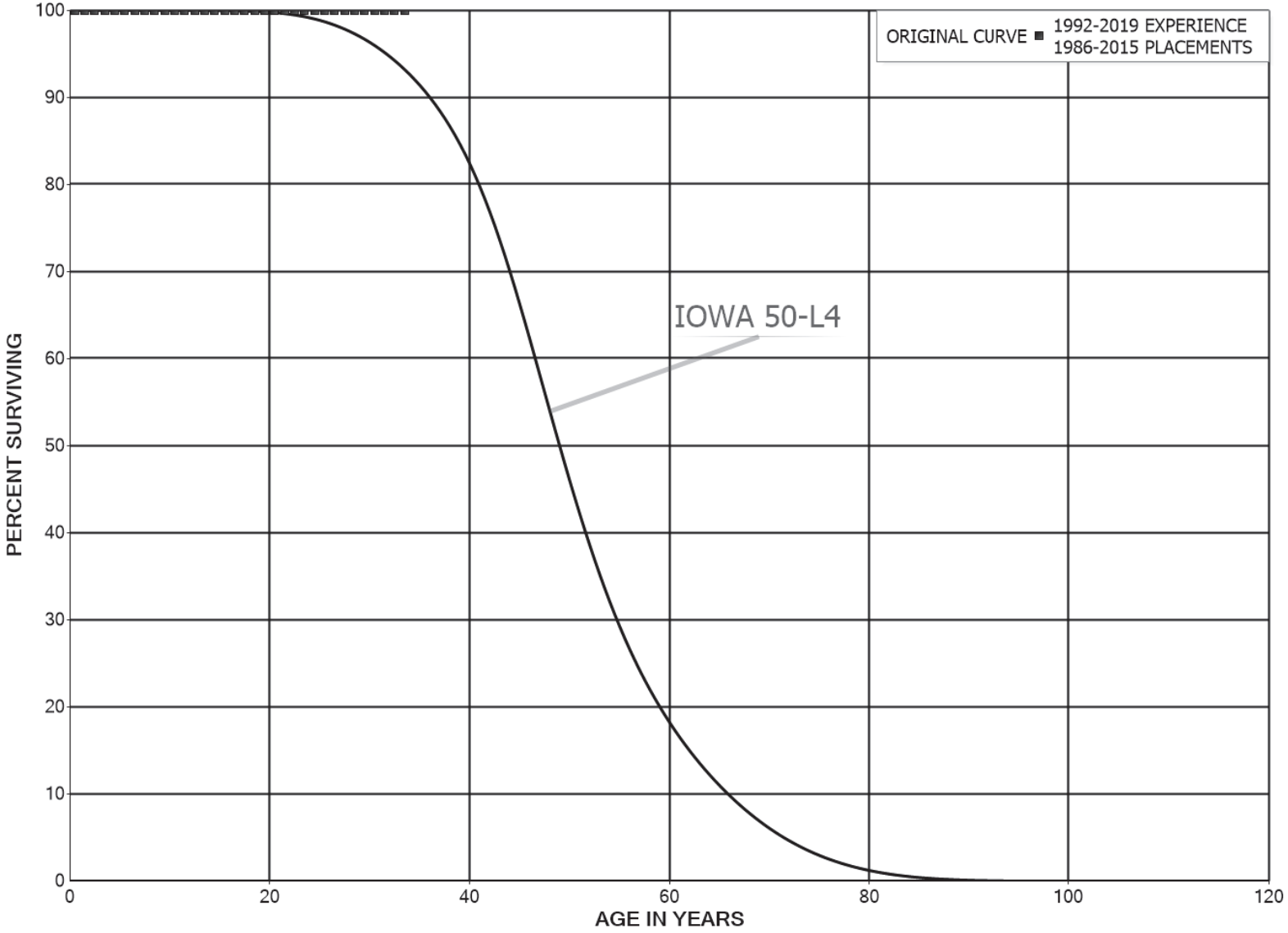
ACCOUNT 331.13 MAINS AND ACCESSORIES - PLASTIC

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1960-2019 EXPERIENCE BAND 1993-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,736,371	40,851	0.0149	0.9851	72.87
40.5	2,784,689	31,776	0.0114	0.9886	71.78
41.5	2,592,647	161,449	0.0623	0.9377	70.96
42.5	2,394,357	123,779	0.0517	0.9483	66.54
43.5	2,234,741	104,100	0.0466	0.9534	63.10
44.5	2,219,647	202,178	0.0911	0.9089	60.16
45.5	1,726,024	690,088	0.3998	0.6002	54.68
46.5	655,029	122,088	0.1864	0.8136	32.82
47.5	430,997	101,631	0.2358	0.7642	26.70
48.5	249,667	62,040	0.2485	0.7515	20.41
49.5	174,750	6,189	0.0354	0.9646	15.34
50.5	168,013	88,984	0.5296	0.4704	14.79
51.5	73,399	11,098	0.1512	0.8488	6.96
52.5	62,241	375	0.0060	0.9940	5.91
53.5	19,351	18,468	0.9543	0.0457	5.87
54.5					0.27

AQUA PENNSYLVANIA, INC.
ACCOUNT 331.99 MAINS AND ACCESSORIES - MAIN CLEANING AND LINING
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.

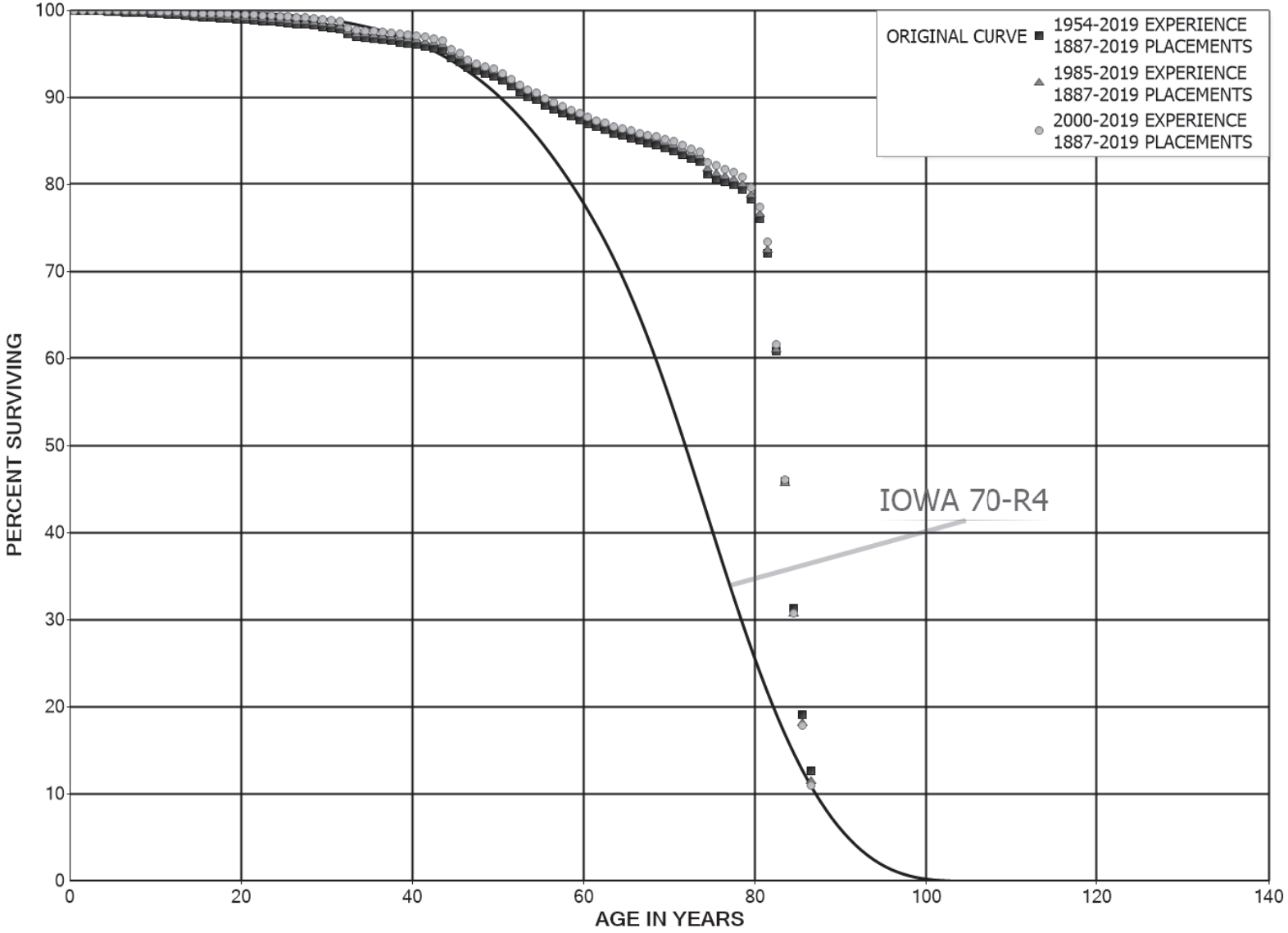
ACCOUNT 331.99 MAINS AND ACCESSORIES - MAIN CLEANING AND LINING

ORIGINAL LIFE TABLE

PLACEMENT BAND 1986-2015 EXPERIENCE BAND 1992-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	120,950,462		0.0000	1.0000	100.00
0.5	121,708,998		0.0000	1.0000	100.00
1.5	122,427,705		0.0000	1.0000	100.00
2.5	123,119,796		0.0000	1.0000	100.00
3.5	123,461,472		0.0000	1.0000	100.00
4.5	120,876,696		0.0000	1.0000	100.00
5.5	119,027,502		0.0000	1.0000	100.00
6.5	110,797,890		0.0000	1.0000	100.00
7.5	105,830,362		0.0000	1.0000	100.00
8.5	96,409,517		0.0000	1.0000	100.00
9.5	78,250,249		0.0000	1.0000	100.00
10.5	68,866,947		0.0000	1.0000	100.00
11.5	59,467,405		0.0000	1.0000	100.00
12.5	55,218,254		0.0000	1.0000	100.00
13.5	47,740,982		0.0000	1.0000	100.00
14.5	45,941,202		0.0000	1.0000	100.00
15.5	45,941,202		0.0000	1.0000	100.00
16.5	45,740,173		0.0000	1.0000	100.00
17.5	37,264,964		0.0000	1.0000	100.00
18.5	31,473,710		0.0000	1.0000	100.00
19.5	25,452,859		0.0000	1.0000	100.00
20.5	20,140,125		0.0000	1.0000	100.00
21.5	16,253,878		0.0000	1.0000	100.00
22.5	13,178,376		0.0000	1.0000	100.00
23.5	10,884,775		0.0000	1.0000	100.00
24.5	8,607,768		0.0000	1.0000	100.00
25.5	6,698,825		0.0000	1.0000	100.00
26.5	4,559,736		0.0000	1.0000	100.00
27.5	3,720,776		0.0000	1.0000	100.00
28.5	2,936,715		0.0000	1.0000	100.00
29.5	2,218,008		0.0000	1.0000	100.00
30.5	1,525,917		0.0000	1.0000	100.00
31.5	1,184,240		0.0000	1.0000	100.00
32.5	771,557		0.0000	1.0000	100.00
33.5					100.00

AQUA PENNSYLVANIA, INC.
ACCOUNT 333 SERVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.

ACCOUNT 333 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1887-2019 EXPERIENCE BAND 1954-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	438,312,943	325	0.0000	1.0000	100.00
0.5	410,060,032	106,674	0.0003	0.9997	100.00
1.5	382,230,692	81,219	0.0002	0.9998	99.97
2.5	354,990,134	211,956	0.0006	0.9994	99.95
3.5	328,355,398	127,179	0.0004	0.9996	99.89
4.5	301,353,644	92,115	0.0003	0.9997	99.85
5.5	280,507,783	135,267	0.0005	0.9995	99.82
6.5	259,348,751	155,201	0.0006	0.9994	99.78
7.5	236,428,058	79,245	0.0003	0.9997	99.72
8.5	217,592,688	112,832	0.0005	0.9995	99.68
9.5	197,554,562	107,933	0.0005	0.9995	99.63
10.5	183,463,558	65,586	0.0004	0.9996	99.58
11.5	170,250,900	125,303	0.0007	0.9993	99.54
12.5	158,511,755	136,543	0.0009	0.9991	99.47
13.5	146,036,680	165,491	0.0011	0.9989	99.38
14.5	135,577,506	57,981	0.0004	0.9996	99.27
15.5	125,014,493	71,615	0.0006	0.9994	99.23
16.5	122,439,381	74,786	0.0006	0.9994	99.17
17.5	108,361,972	59,371	0.0005	0.9995	99.11
18.5	98,720,492	66,826	0.0007	0.9993	99.06
19.5	91,989,863	63,305	0.0007	0.9993	98.99
20.5	87,087,823	57,036	0.0007	0.9993	98.92
21.5	80,205,514	63,138	0.0008	0.9992	98.86
22.5	76,064,519	79,124	0.0010	0.9990	98.78
23.5	72,775,402	59,441	0.0008	0.9992	98.67
24.5	68,736,885	50,324	0.0007	0.9993	98.59
25.5	66,748,199	61,279	0.0009	0.9991	98.52
26.5	63,743,621	54,582	0.0009	0.9991	98.43
27.5	60,723,567	64,501	0.0011	0.9989	98.35
28.5	58,425,727	80,942	0.0014	0.9986	98.24
29.5	55,075,392	74,683	0.0014	0.9986	98.11
30.5	51,711,758	91,366	0.0018	0.9982	97.97
31.5	48,486,133	273,113	0.0056	0.9944	97.80
32.5	45,583,095	135,934	0.0030	0.9970	97.25
33.5	43,526,882	43,520	0.0010	0.9990	96.96
34.5	40,535,261	36,578	0.0009	0.9991	96.86
35.5	38,768,880	48,364	0.0012	0.9988	96.78
36.5	37,252,815	55,411	0.0015	0.9985	96.65
37.5	35,864,156	67,337	0.0019	0.9981	96.51
38.5	34,189,610	48,931	0.0014	0.9986	96.33

AQUA PENNSYLVANIA, INC.

ACCOUNT 333 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1887-2019 EXPERIENCE BAND 1954-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	32,550,848	52,557	0.0016	0.9984	96.19
40.5	30,652,818	67,961	0.0022	0.9978	96.04
41.5	28,913,927	60,380	0.0021	0.9979	95.82
42.5	27,531,741	81,187	0.0029	0.9971	95.62
43.5	26,435,623	224,533	0.0085	0.9915	95.34
44.5	24,615,274	112,660	0.0046	0.9954	94.53
45.5	22,481,346	159,672	0.0071	0.9929	94.10
46.5	21,078,927	86,911	0.0041	0.9959	93.43
47.5	20,012,141	78,209	0.0039	0.9961	93.05
48.5	18,833,784	55,121	0.0029	0.9971	92.68
49.5	17,939,213	96,473	0.0054	0.9946	92.41
50.5	17,133,183	112,955	0.0066	0.9934	91.91
51.5	16,354,278	124,909	0.0076	0.9924	91.31
52.5	15,412,465	85,287	0.0055	0.9945	90.61
53.5	14,326,556	60,982	0.0043	0.9957	90.11
54.5	13,580,885	92,160	0.0068	0.9932	89.73
55.5	12,376,885	68,904	0.0056	0.9944	89.12
56.5	11,674,278	51,593	0.0044	0.9956	88.62
57.5	10,801,622	52,019	0.0048	0.9952	88.23
58.5	10,098,720	48,724	0.0048	0.9952	87.80
59.5	9,291,118	40,166	0.0043	0.9957	87.38
60.5	8,565,659	42,043	0.0049	0.9951	87.00
61.5	7,890,824	28,139	0.0036	0.9964	86.58
62.5	7,196,935	33,742	0.0047	0.9953	86.27
63.5	6,302,782	21,974	0.0035	0.9965	85.86
64.5	5,341,095	14,074	0.0026	0.9974	85.56
65.5	4,542,418	15,548	0.0034	0.9966	85.34
66.5	3,888,097	12,441	0.0032	0.9968	85.05
67.5	3,347,517	8,495	0.0025	0.9975	84.77
68.5	2,788,066	12,652	0.0045	0.9955	84.56
69.5	2,250,966	8,265	0.0037	0.9963	84.17
70.5	1,932,276	10,333	0.0053	0.9947	83.86
71.5	1,620,581	9,350	0.0058	0.9942	83.42
72.5	1,405,298	6,094	0.0043	0.9957	82.94
73.5	1,267,945	20,718	0.0163	0.9837	82.58
74.5	1,129,365	8,154	0.0072	0.9928	81.23
75.5	1,075,061	4,689	0.0044	0.9956	80.64
76.5	1,048,824	4,097	0.0039	0.9961	80.29
77.5	998,032	7,237	0.0073	0.9927	79.97
78.5	887,944	12,796	0.0144	0.9856	79.39

AQUA PENNSYLVANIA, INC.

ACCOUNT 333 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1887-2019 EXPERIENCE BAND 1954-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	753,390	20,619	0.0274	0.9726	78.25
80.5	627,804	33,665	0.0536	0.9464	76.11
81.5	544,697	84,944	0.1559	0.8441	72.03
82.5	420,019	103,084	0.2454	0.7546	60.80
83.5	281,529	89,779	0.3189	0.6811	45.87
84.5	180,192	70,332	0.3903	0.6097	31.25
85.5	102,485	34,862	0.3402	0.6598	19.05
86.5	65,634	24,957	0.3802	0.6198	12.57
87.5	40,756	8,988	0.2205	0.7795	7.79
88.5	32,112	5,613	0.1748	0.8252	6.07
89.5	26,547	6,067	0.2285	0.7715	5.01
90.5	22,520	6,770	0.3006	0.6994	3.87
91.5	15,750	54	0.0035	0.9965	2.70
92.5	15,696	2,522	0.1607	0.8393	2.69
93.5	13,174	433	0.0329	0.9671	2.26
94.5	12,741	261	0.0205	0.9795	2.19
95.5	12,480	60	0.0048	0.9952	2.14
96.5	14,420	414	0.0287	0.9713	2.13
97.5	14,007	93	0.0066	0.9934	2.07
98.5	13,914	919	0.0660	0.9340	2.06
99.5	12,995	1,083	0.0833	0.9167	1.92
100.5	11,912	2,022	0.1697	0.8303	1.76
101.5	10,657	27	0.0025	0.9975	1.46
102.5	10,630	16	0.0015	0.9985	1.46
103.5	10,614		0.0000	1.0000	1.46
104.5	10,614	51	0.0048	0.9952	1.46
105.5	10,563	80	0.0076	0.9924	1.45
106.5	10,483	1,110	0.1059	0.8941	1.44
107.5	9,373	315	0.0336	0.9664	1.29
108.5	9,058	154	0.0170	0.9830	1.24
109.5	8,904		0.0000	1.0000	1.22
110.5	8,904	230	0.0259	0.9741	1.22
111.5	8,674		0.0000	1.0000	1.19
112.5	8,260	466	0.0564	0.9436	1.19
113.5	7,795		0.0000	1.0000	1.12
114.5	7,795		0.0000	1.0000	1.12
115.5	7,795		0.0000	1.0000	1.12
116.5	7,795	56	0.0072	0.9928	1.12
117.5	7,739	159	0.0205	0.9795	1.11
118.5	7,580	37	0.0048	0.9952	1.09

AQUA PENNSYLVANIA, INC.

ACCOUNT 333 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1887-2019 EXPERIENCE BAND 1954-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	7,543	384	0.0509	0.9491	1.09
120.5	7,160	1,611	0.2250	0.7750	1.03
121.5	5,549	3	0.0005	0.9995	0.80
122.5	5,546		0.0000	1.0000	0.80
123.5	5,546	929	0.1675	0.8325	0.80
124.5	4,618		0.0000	1.0000	0.67
125.5	4,618		0.0000	1.0000	0.67
126.5	4,618		0.0000	1.0000	0.67
127.5	4,618		0.0000	1.0000	0.67
128.5	4,618		0.0000	1.0000	0.67
129.5	4,584		0.0000	1.0000	0.67
130.5	4,584		0.0000	1.0000	0.67
131.5	4,584		0.0000	1.0000	0.67
132.5					0.67

AQUA PENNSYLVANIA, INC.

ACCOUNT 333 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1887-2019 EXPERIENCE BAND 1985-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	410,291,291		0.0000	1.0000	100.00
0.5	383,072,204	54,146	0.0001	0.9999	100.00
1.5	356,172,375	45,020	0.0001	0.9999	99.99
2.5	329,741,085	182,397	0.0006	0.9994	99.97
3.5	304,274,381	100,733	0.0003	0.9997	99.92
4.5	278,268,833	67,028	0.0002	0.9998	99.88
5.5	258,523,746	106,038	0.0004	0.9996	99.86
6.5	238,354,384	126,623	0.0005	0.9995	99.82
7.5	216,347,710	56,117	0.0003	0.9997	99.77
8.5	198,342,703	87,861	0.0004	0.9996	99.74
9.5	179,135,753	87,651	0.0005	0.9995	99.70
10.5	165,880,573	43,631	0.0003	0.9997	99.65
11.5	153,369,724	100,290	0.0007	0.9993	99.62
12.5	142,346,473	116,601	0.0008	0.9992	99.56
13.5	130,542,082	140,735	0.0011	0.9989	99.48
14.5	120,662,565	38,272	0.0003	0.9997	99.37
15.5	110,789,001	51,945	0.0005	0.9995	99.34
16.5	108,820,860	55,263	0.0005	0.9995	99.29
17.5	95,371,349	38,838	0.0004	0.9996	99.24
18.5	86,412,443	49,188	0.0006	0.9994	99.20
19.5	80,301,861	45,947	0.0006	0.9994	99.14
20.5	76,100,460	39,150	0.0005	0.9995	99.09
21.5	69,845,019	45,365	0.0006	0.9994	99.03
22.5	66,422,188	67,326	0.0010	0.9990	98.97
23.5	63,718,932	48,594	0.0008	0.9992	98.87
24.5	60,306,340	40,513	0.0007	0.9993	98.79
25.5	58,959,257	48,946	0.0008	0.9992	98.73
26.5	56,571,895	40,011	0.0007	0.9993	98.65
27.5	54,223,294	50,851	0.0009	0.9991	98.58
28.5	52,764,922	67,031	0.0013	0.9987	98.48
29.5	50,185,083	60,799	0.0012	0.9988	98.36
30.5	47,489,209	78,761	0.0017	0.9983	98.24
31.5	44,883,583	262,323	0.0058	0.9942	98.08
32.5	42,497,397	125,470	0.0030	0.9970	97.50
33.5	40,977,796	33,264	0.0008	0.9992	97.22
34.5	38,387,260	26,715	0.0007	0.9993	97.14
35.5	36,948,213	35,304	0.0010	0.9990	97.07
36.5	35,760,021	37,466	0.0010	0.9990	96.98
37.5	34,594,985	53,024	0.0015	0.9985	96.87
38.5	33,043,127	34,983	0.0011	0.9989	96.73

AQUA PENNSYLVANIA, INC.

ACCOUNT 333 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1887-2019 EXPERIENCE BAND 1985-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	31,480,199	38,868	0.0012	0.9988	96.62
40.5	29,642,417	59,668	0.0020	0.9980	96.50
41.5	27,937,329	48,437	0.0017	0.9983	96.31
42.5	26,620,536	68,728	0.0026	0.9974	96.14
43.5	25,641,559	216,619	0.0084	0.9916	95.90
44.5	23,913,972	106,759	0.0045	0.9955	95.09
45.5	21,866,886	155,258	0.0071	0.9929	94.66
46.5	20,535,016	83,075	0.0040	0.9960	93.99
47.5	19,531,261	73,901	0.0038	0.9962	93.61
48.5	18,420,824	52,502	0.0029	0.9971	93.25
49.5	17,564,769	93,310	0.0053	0.9947	92.99
50.5	16,798,699	110,415	0.0066	0.9934	92.49
51.5	16,043,493	121,854	0.0076	0.9924	91.89
52.5	15,131,720	82,564	0.0055	0.9945	91.19
53.5	14,084,563	57,756	0.0041	0.9959	90.69
54.5	13,374,378	91,074	0.0068	0.9932	90.32
55.5	12,201,386	66,573	0.0055	0.9945	89.70
56.5	11,544,112	49,423	0.0043	0.9957	89.21
57.5	10,708,289	50,121	0.0047	0.9953	88.83
58.5	10,044,966	48,647	0.0048	0.9952	88.42
59.5	9,242,576	40,166	0.0043	0.9957	87.99
60.5	8,523,560	42,043	0.0049	0.9951	87.61
61.5	7,868,978	28,139	0.0036	0.9964	87.17
62.5	7,181,031	33,742	0.0047	0.9953	86.86
63.5	6,285,755	21,974	0.0035	0.9965	86.45
64.5	5,334,051	14,074	0.0026	0.9974	86.15
65.5	4,535,374	15,548	0.0034	0.9966	85.92
66.5	3,875,114	12,441	0.0032	0.9968	85.63
67.5	3,335,530	8,495	0.0025	0.9975	85.36
68.5	2,776,079	12,652	0.0046	0.9954	85.14
69.5	2,238,979	8,265	0.0037	0.9963	84.75
70.5	1,920,289	10,333	0.0054	0.9946	84.44
71.5	1,608,794	9,350	0.0058	0.9942	83.98
72.5	1,395,475	6,094	0.0044	0.9956	83.49
73.5	1,258,122	20,718	0.0165	0.9835	83.13
74.5	1,119,542	8,154	0.0073	0.9927	81.76
75.5	1,065,238	4,689	0.0044	0.9956	81.17
76.5	1,039,001	4,097	0.0039	0.9961	80.81
77.5	988,949	7,237	0.0073	0.9927	80.49
78.5	878,861	12,796	0.0146	0.9854	79.90

AQUA PENNSYLVANIA, INC.

ACCOUNT 333 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1887-2019 EXPERIENCE BAND 1985-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	744,307	20,619	0.0277	0.9723	78.74
80.5	618,721	33,665	0.0544	0.9456	76.56
81.5	535,614	84,944	0.1586	0.8414	72.39
82.5	410,936	103,084	0.2509	0.7491	60.91
83.5	272,446	89,779	0.3295	0.6705	45.63
84.5	172,367	70,332	0.4080	0.5920	30.59
85.5	94,660	34,862	0.3683	0.6317	18.11
86.5	57,809	24,957	0.4317	0.5683	11.44
87.5	32,931	8,988	0.2729	0.7271	6.50
88.5	24,288	5,613	0.2311	0.7689	4.73
89.5	18,723	6,067	0.3241	0.6759	3.63
90.5	14,696	6,770	0.4607	0.5393	2.46
91.5	7,926	54	0.0069	0.9931	1.33
92.5	7,871	2,522	0.3204	0.6796	1.32
93.5	5,350	433	0.0810	0.9190	0.89
94.5	6,040	261	0.0432	0.9568	0.82
95.5	5,779	60	0.0104	0.9896	0.79
96.5	7,719	414	0.0536	0.9464	0.78
97.5	14,007	93	0.0066	0.9934	0.74
98.5	13,914	919	0.0660	0.9340	0.73
99.5	12,995	1,083	0.0833	0.9167	0.68
100.5	11,912	2,022	0.1697	0.8303	0.63
101.5	10,657	27	0.0025	0.9975	0.52
102.5	10,630	16	0.0015	0.9985	0.52
103.5	10,614		0.0000	1.0000	0.52
104.5	10,614	51	0.0048	0.9952	0.52
105.5	10,563	80	0.0076	0.9924	0.52
106.5	10,483	1,110	0.1059	0.8941	0.51
107.5	9,373	315	0.0336	0.9664	0.46
108.5	9,058	154	0.0170	0.9830	0.44
109.5	8,904		0.0000	1.0000	0.43
110.5	8,904	230	0.0259	0.9741	0.43
111.5	8,674		0.0000	1.0000	0.42
112.5	8,260	466	0.0564	0.9436	0.42
113.5	7,795		0.0000	1.0000	0.40
114.5	7,795		0.0000	1.0000	0.40
115.5	7,795		0.0000	1.0000	0.40
116.5	7,795	56	0.0072	0.9928	0.40
117.5	7,739	159	0.0205	0.9795	0.40
118.5	7,580	37	0.0048	0.9952	0.39

AQUA PENNSYLVANIA, INC.

ACCOUNT 333 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1887-2019 EXPERIENCE BAND 1985-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	7,543	384	0.0509	0.9491	0.39
120.5	7,160	1,611	0.2250	0.7750	0.37
121.5	5,549	3	0.0005	0.9995	0.28
122.5	5,546		0.0000	1.0000	0.28
123.5	5,546	929	0.1675	0.8325	0.28
124.5	4,618		0.0000	1.0000	0.24
125.5	4,618		0.0000	1.0000	0.24
126.5	4,618		0.0000	1.0000	0.24
127.5	4,618		0.0000	1.0000	0.24
128.5	4,618		0.0000	1.0000	0.24
129.5	4,584		0.0000	1.0000	0.24
130.5	4,584		0.0000	1.0000	0.24
131.5	4,584		0.0000	1.0000	0.24
132.5					0.24

AQUA PENNSYLVANIA, INC.

ACCOUNT 333 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1887-2019 EXPERIENCE BAND 2000-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	361,245,852		0.0000	1.0000	100.00
0.5	337,430,943	14,407	0.0000	1.0000	100.00
1.5	315,950,188	7,615	0.0000	1.0000	100.00
2.5	291,754,164	64,053	0.0002	0.9998	99.99
3.5	267,668,357	2,018	0.0000	1.0000	99.97
4.5	243,892,259	3,313	0.0000	1.0000	99.97
5.5	225,225,607	9,506	0.0000	1.0000	99.97
6.5	206,643,936	70,913	0.0003	0.9997	99.97
7.5	186,144,419	16,623	0.0001	0.9999	99.93
8.5	169,556,160	39,150	0.0002	0.9998	99.92
9.5	152,702,322	29,204	0.0002	0.9998	99.90
10.5	140,983,395	23,027	0.0002	0.9998	99.88
11.5	130,501,232	67,834	0.0005	0.9995	99.86
12.5	121,373,964	74,741	0.0006	0.9994	99.81
13.5	111,040,486	99,057	0.0009	0.9991	99.75
14.5	103,129,188	11,073	0.0001	0.9999	99.66
15.5	94,139,952	25,210	0.0003	0.9997	99.65
16.5	92,901,603	18,419	0.0002	0.9998	99.62
17.5	79,843,345	20,525	0.0003	0.9997	99.60
18.5	71,661,905	30,186	0.0004	0.9996	99.58
19.5	66,448,784	25,416	0.0004	0.9996	99.54
20.5	62,779,129	21,617	0.0003	0.9997	99.50
21.5	57,080,582	26,317	0.0005	0.9995	99.46
22.5	54,073,035	39,698	0.0007	0.9993	99.42
23.5	51,715,081	18,767	0.0004	0.9996	99.35
24.5	49,153,969	25,592	0.0005	0.9995	99.31
25.5	48,069,184	28,029	0.0006	0.9994	99.26
26.5	45,829,242	24,124	0.0005	0.9995	99.20
27.5	43,632,431	32,171	0.0007	0.9993	99.15
28.5	42,054,084	50,547	0.0012	0.9988	99.07
29.5	39,361,000	42,969	0.0011	0.9989	98.96
30.5	36,682,095	56,564	0.0015	0.9985	98.85
31.5	34,148,394	240,202	0.0070	0.9930	98.69
32.5	31,878,220	106,775	0.0033	0.9967	98.00
33.5	30,474,754	17,763	0.0006	0.9994	97.67
34.5	28,171,774	11,556	0.0004	0.9996	97.62
35.5	27,092,482	20,125	0.0007	0.9993	97.58
36.5	26,259,220	24,035	0.0009	0.9991	97.50
37.5	25,700,714	37,145	0.0014	0.9986	97.41
38.5	24,678,638	19,853	0.0008	0.9992	97.27

AQUA PENNSYLVANIA, INC.

ACCOUNT 333 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1887-2019 EXPERIENCE BAND 2000-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	23,706,335	23,811	0.0010	0.9990	97.19
40.5	22,422,967	46,641	0.0021	0.9979	97.10
41.5	21,351,158	37,767	0.0018	0.9982	96.89
42.5	20,690,009	57,941	0.0028	0.9972	96.72
43.5	20,470,527	207,047	0.0101	0.9899	96.45
44.5	19,572,587	89,484	0.0046	0.9954	95.48
45.5	18,110,749	143,459	0.0079	0.9921	95.04
46.5	17,362,200	74,336	0.0043	0.9957	94.29
47.5	16,839,964	64,918	0.0039	0.9961	93.88
48.5	16,236,383	45,024	0.0028	0.9972	93.52
49.5	15,866,659	86,704	0.0055	0.9945	93.26
50.5	15,337,493	106,136	0.0069	0.9931	92.75
51.5	14,893,710	117,718	0.0079	0.9921	92.11
52.5	14,171,081	80,577	0.0057	0.9943	91.38
53.5	13,206,423	54,450	0.0041	0.9959	90.86
54.5	12,574,482	86,936	0.0069	0.9931	90.49
55.5	11,352,774	63,110	0.0056	0.9944	89.86
56.5	10,674,742	46,555	0.0044	0.9956	89.36
57.5	9,850,598	46,567	0.0047	0.9953	88.97
58.5	9,260,480	43,447	0.0047	0.9953	88.55
59.5	8,581,323	37,526	0.0044	0.9956	88.14
60.5	7,923,833	38,719	0.0049	0.9951	87.75
61.5	7,312,804	23,512	0.0032	0.9968	87.32
62.5	6,650,962	31,793	0.0048	0.9952	87.04
63.5	5,821,338	18,784	0.0032	0.9968	86.63
64.5	4,941,985	12,180	0.0025	0.9975	86.35
65.5	4,170,463	12,287	0.0029	0.9971	86.13
66.5	3,531,377	9,605	0.0027	0.9973	85.88
67.5	3,045,880	6,293	0.0021	0.9979	85.65
68.5	2,524,863	8,247	0.0033	0.9967	85.47
69.5	2,026,210	6,800	0.0034	0.9966	85.19
70.5	1,750,241	9,113	0.0052	0.9948	84.91
71.5	1,478,355	7,296	0.0049	0.9951	84.46
72.5	1,297,292	5,374	0.0041	0.9959	84.05
73.5	1,198,788	17,092	0.0143	0.9857	83.70
74.5	1,070,205	4,961	0.0046	0.9954	82.50
75.5	1,024,595	4,689	0.0046	0.9954	82.12
76.5	1,019,154	4,083	0.0040	0.9960	81.75
77.5	974,318	7,177	0.0074	0.9926	81.42
78.5	863,149	12,796	0.0148	0.9852	80.82

AQUA PENNSYLVANIA, INC.

ACCOUNT 333 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1887-2019 EXPERIENCE BAND 2000-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	738,505	20,602	0.0279	0.9721	79.62
80.5	612,935	31,798	0.0519	0.9481	77.40
81.5	531,913	84,944	0.1597	0.8403	73.38
82.5	407,487	103,084	0.2530	0.7470	61.67
83.5	268,998	89,742	0.3336	0.6664	46.07
84.5	167,698	70,332	0.4194	0.5806	30.70
85.5	90,498	34,862	0.3852	0.6148	17.82
86.5	53,847	24,957	0.4635	0.5365	10.96
87.5	30,735	8,988	0.2924	0.7076	5.88
88.5	22,091	5,613	0.2541	0.7459	4.16
89.5	16,526	6,067	0.3671	0.6329	3.10
90.5	12,499	6,770	0.5416	0.4584	1.96
91.5	5,927	54	0.0092	0.9908	0.90
92.5	6,613	2,522	0.3814	0.6186	0.89
93.5	4,091	433	0.1059	0.8941	0.55
94.5	3,658	261	0.0713	0.9287	0.49
95.5	3,397	60	0.0177	0.9823	0.46
96.5	5,337	414	0.0775	0.9225	0.45
97.5	4,923	93	0.0189	0.9811	0.42
98.5	4,830	919	0.1902	0.8098	0.41
99.5	5,170	1,083	0.2094	0.7906	0.33
100.5	4,087	2,022	0.4947	0.5053	0.26
101.5	2,832	27	0.0095	0.9905	0.13
102.5	2,805	16	0.0056	0.9944	0.13
103.5	2,790		0.0000	1.0000	0.13
104.5	2,790	51	0.0184	0.9816	0.13
105.5	2,738	51	0.0184	0.9816	0.13
106.5	2,688	1,110	0.4130	0.5870	0.13
107.5	1,578	315	0.1994	0.8006	0.07
108.5	1,263	154	0.1219	0.8781	0.06
109.5	2,203		0.0000	1.0000	0.05
110.5	2,203	230	0.1046	0.8954	0.05
111.5	1,973		0.0000	1.0000	0.05
112.5	8,260	466	0.0564	0.9436	0.05
113.5	7,795		0.0000	1.0000	0.04
114.5	7,795		0.0000	1.0000	0.04
115.5	7,795		0.0000	1.0000	0.04
116.5	7,795	56	0.0072	0.9928	0.04
117.5	7,739	159	0.0205	0.9795	0.04
118.5	7,580	37	0.0048	0.9952	0.04

AQUA PENNSYLVANIA, INC.

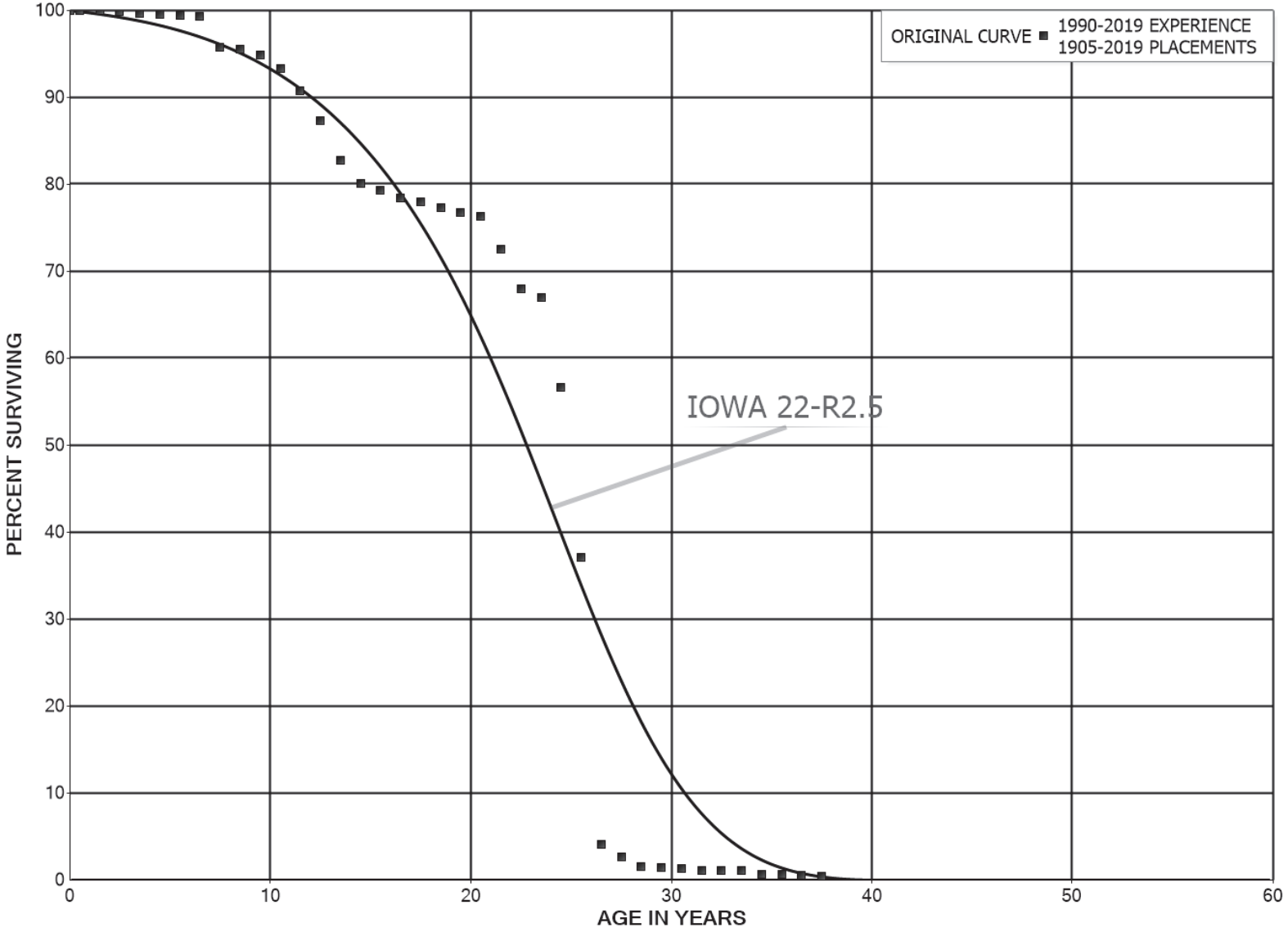
ACCOUNT 333 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1887-2019 EXPERIENCE BAND 2000-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	7,543	384	0.0509	0.9491	0.04
120.5	7,160	1,611	0.2250	0.7750	0.04
121.5	5,549	3	0.0005	0.9995	0.03
122.5	5,546		0.0000	1.0000	0.03
123.5	5,546	929	0.1675	0.8325	0.03
124.5	4,618		0.0000	1.0000	0.03
125.5	4,618		0.0000	1.0000	0.03
126.5	4,618		0.0000	1.0000	0.03
127.5	4,618		0.0000	1.0000	0.03
128.5	4,618		0.0000	1.0000	0.03
129.5	4,584		0.0000	1.0000	0.03
130.5	4,584		0.0000	1.0000	0.03
131.5	4,584		0.0000	1.0000	0.03
132.5					0.03

AQUA PENNSYLVANIA, INC.
ACCOUNT 334.02 METERS - REMOTE
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.

ACCOUNT 334.02 METERS - REMOTE

ORIGINAL LIFE TABLE

PLACEMENT BAND 1905-2019 EXPERIENCE BAND 1990-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	146,234,848		0.0000	1.0000	100.00
0.5	137,914,550	87,946	0.0006	0.9994	100.00
1.5	132,825,670	102,406	0.0008	0.9992	99.94
2.5	126,334,854	271,476	0.0021	0.9979	99.86
3.5	123,213,068	118,733	0.0010	0.9990	99.64
4.5	119,326,146	169,680	0.0014	0.9986	99.55
5.5	115,414,637	125,553	0.0011	0.9989	99.41
6.5	111,457,239	3,991,610	0.0358	0.9642	99.30
7.5	104,672,931	308,683	0.0029	0.9971	95.74
8.5	101,605,133	620,540	0.0061	0.9939	95.46
9.5	98,767,456	1,704,632	0.0173	0.9827	94.88
10.5	94,539,562	2,502,850	0.0265	0.9735	93.24
11.5	90,970,779	3,539,467	0.0389	0.9611	90.77
12.5	86,173,693	4,484,735	0.0520	0.9480	87.24
13.5	77,718,065	2,447,257	0.0315	0.9685	82.70
14.5	65,877,253	709,274	0.0108	0.9892	80.10
15.5	48,908,931	487,120	0.0100	0.9900	79.23
16.5	42,901,971	264,857	0.0062	0.9938	78.44
17.5	37,631,814	310,195	0.0082	0.9918	77.96
18.5	33,202,519	257,788	0.0078	0.9922	77.32
19.5	29,573,809	175,777	0.0059	0.9941	76.72
20.5	24,591,836	1,215,654	0.0494	0.9506	76.26
21.5	17,285,390	1,072,870	0.0621	0.9379	72.49
22.5	15,732,875	247,778	0.0157	0.9843	67.99
23.5	11,928,796	1,840,065	0.1543	0.8457	66.92
24.5	8,345,240	2,872,488	0.3442	0.6558	56.60
25.5	4,946,238	4,400,246	0.8896	0.1104	37.12
26.5	518,570	188,337	0.3632	0.6368	4.10
27.5	334,674	142,796	0.4267	0.5733	2.61
28.5	184,810	6,329	0.0342	0.9658	1.50
29.5	171,250	15,932	0.0930	0.9070	1.44
30.5	133,976	20,563	0.1535	0.8465	1.31
31.5	90,806	1,721	0.0190	0.9810	1.11
32.5	65,791		0.0000	1.0000	1.09
33.5	35,607	15,277	0.4290	0.5710	1.09
34.5	50,768	4,692	0.0924	0.9076	0.62
35.5	46,047	547	0.0119	0.9881	0.56
36.5	45,768	14,242	0.3112	0.6888	0.56
37.5	32,918	102	0.0031	0.9969	0.38
38.5	34,012		0.0000	1.0000	0.38

AQUA PENNSYLVANIA, INC.

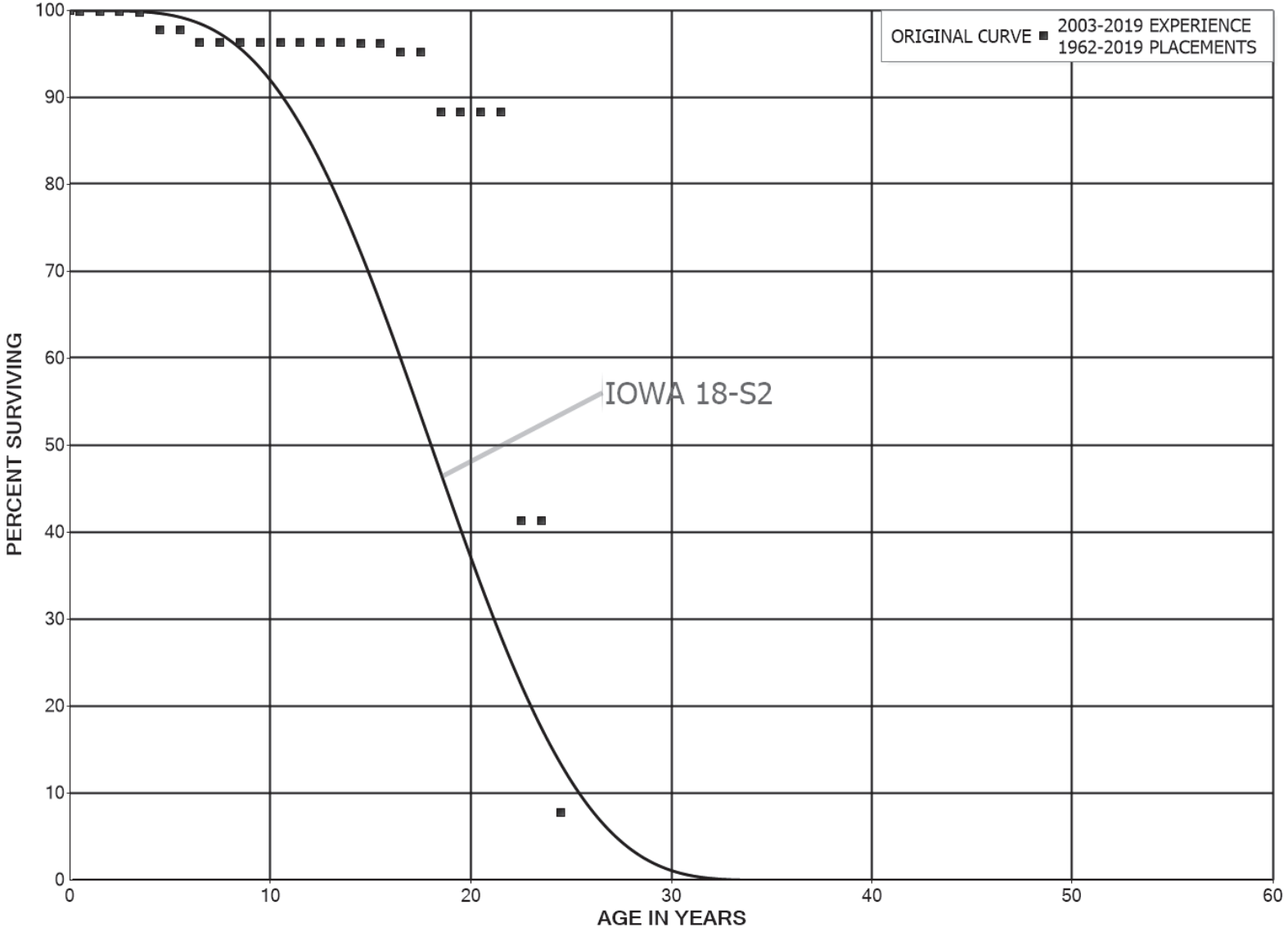
ACCOUNT 334.02 METERS - REMOTE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2019 EXPERIENCE BAND 1990-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	33,212	5,409	0.1629	0.8371	0.38
40.5	38,125		0.0000	1.0000	0.32
41.5	39,513	867	0.0219	0.9781	0.32
42.5	45,924	2,292	0.0499	0.9501	0.31
43.5	43,633		0.0000	1.0000	0.30
44.5	41,576		0.0000	1.0000	0.30
45.5	42,674	4,809	0.1127	0.8873	0.30
46.5	14,967	3,879	0.2592	0.7408	0.26
47.5	11,088	2,552	0.2302	0.7698	0.20
48.5	1,000	790	0.7902	0.2099	0.15
49.5	48		0.0000	1.0000	0.03
50.5	48		0.0000	1.0000	0.03
51.5	48		0.0000	1.0000	0.03
52.5	48		0.0000	1.0000	0.03
53.5	48		0.0000	1.0000	0.03
54.5	4,668		0.0000	1.0000	0.03
55.5	4,668		0.0000	1.0000	0.03
56.5	4,668	3,693	0.7913	0.2087	0.03
57.5	974		0.0000	1.0000	0.01
58.5	974		0.0000	1.0000	0.01
59.5					0.01

AQUA PENNSYLVANIA, INC.
ACCOUNT 334.03 METERS - ERTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.

ACCOUNT 334.03 METERS - ERTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1962-2019 EXPERIENCE BAND 2003-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	48,999,132	54,827	0.0011	0.9989	100.00
0.5	48,320,232		0.0000	1.0000	99.89
1.5	46,479,141		0.0000	1.0000	99.89
2.5	44,382,682	86,008	0.0019	0.9981	99.89
3.5	42,621,098	839,226	0.0197	0.9803	99.69
4.5	39,857,434	7,622	0.0002	0.9998	97.73
5.5	38,116,496	556,162	0.0146	0.9854	97.71
6.5	35,528,264		0.0000	1.0000	96.29
7.5	33,779,687		0.0000	1.0000	96.29
8.5	32,502,873		0.0000	1.0000	96.29
9.5	31,728,204		0.0000	1.0000	96.29
10.5	30,750,359		0.0000	1.0000	96.29
11.5	29,542,391	8,528	0.0003	0.9997	96.29
12.5	28,764,804	8,586	0.0003	0.9997	96.26
13.5	27,764,880	856	0.0000	1.0000	96.23
14.5	18,865,142		0.0000	1.0000	96.23
15.5	12,345,007	129,231	0.0105	0.9895	96.23
16.5	5,686,963		0.0000	1.0000	95.22
17.5	1,211,008	88,715	0.0733	0.9267	95.22
18.5	306,336		0.0000	1.0000	88.24
19.5	307,330		0.0000	1.0000	88.24
20.5	17,085		0.0000	1.0000	88.24
21.5	16,599	8,827	0.5318	0.4682	88.24
22.5	6,777		0.0000	1.0000	41.31
23.5	6,529	5,306	0.8128	0.1872	41.31
24.5	1,473	39	0.0265	0.9735	7.74
25.5	1,981	32	0.0162	0.9838	7.53
26.5	1,368	75	0.0546	0.9454	7.41
27.5	1,400	142	0.1014	0.8986	7.00
28.5	711		0.0000	1.0000	6.29
29.5	711	82	0.1149	0.8851	6.29
30.5	273		0.0000	1.0000	5.57
31.5	273	27	0.0988	0.9012	5.57
32.5	246	1	0.0044	0.9956	5.02
33.5	245		0.0000	1.0000	5.00
34.5	245	2	0.0093	0.9907	5.00
35.5	242	242	1.0000		4.95
36.5					
37.5					
38.5					

AQUA PENNSYLVANIA, INC.

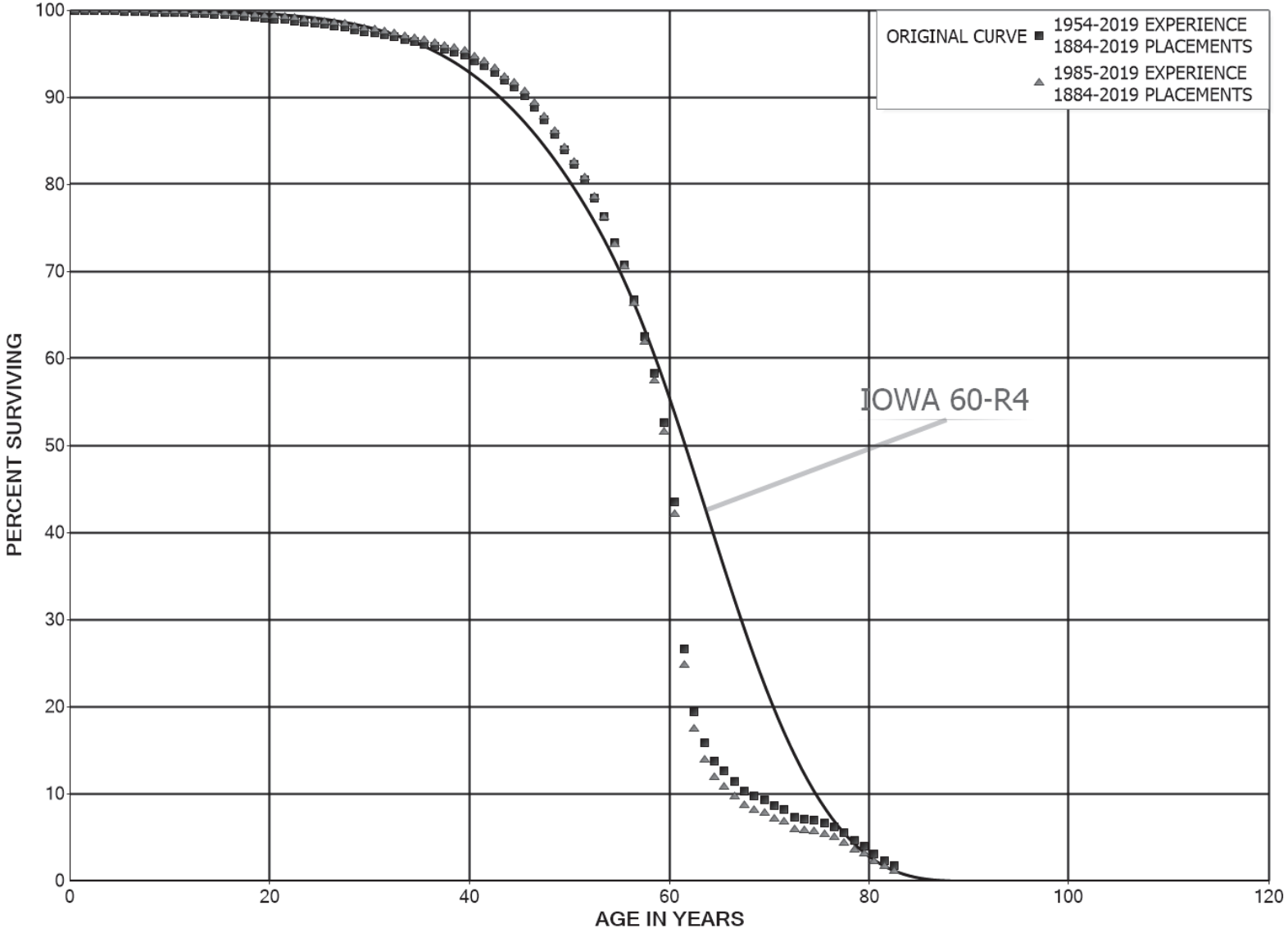
ACCOUNT 334.03 METERS - ERTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1962-2019 EXPERIENCE BAND 2003-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5					
40.5					
41.5					
42.5					
43.5					
44.5					
45.5					
46.5	48		0.0000		
47.5	48		0.0000		
48.5	48		0.0000		
49.5					

AQUA PENNSYLVANIA, INC.
ACCOUNT 335 FIRE HYDRANTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.

ACCOUNT 335 FIRE HYDRANTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1884-2019 EXPERIENCE BAND 1954-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	92,111,533		0.0000	1.0000	100.00
0.5	85,961,822	14,360	0.0002	0.9998	100.00
1.5	78,965,328	15,095	0.0002	0.9998	99.98
2.5	71,631,297	18,168	0.0003	0.9997	99.96
3.5	67,495,780	28,068	0.0004	0.9996	99.94
4.5	62,582,837	12,758	0.0002	0.9998	99.90
5.5	59,284,082	23,616	0.0004	0.9996	99.88
6.5	55,795,829	9,445	0.0002	0.9998	99.84
7.5	50,601,441	21,245	0.0004	0.9996	99.82
8.5	46,703,045	16,316	0.0003	0.9997	99.78
9.5	42,973,944	18,495	0.0004	0.9996	99.74
10.5	41,121,158	10,652	0.0003	0.9997	99.70
11.5	37,815,422	26,321	0.0007	0.9993	99.67
12.5	35,562,767	14,951	0.0004	0.9996	99.61
13.5	33,541,225	16,576	0.0005	0.9995	99.56
14.5	31,547,133	15,782	0.0005	0.9995	99.51
15.5	29,495,741	22,830	0.0008	0.9992	99.46
16.5	27,821,490	39,935	0.0014	0.9986	99.39
17.5	25,637,912	21,450	0.0008	0.9992	99.24
18.5	23,460,242	19,018	0.0008	0.9992	99.16
19.5	21,812,751	20,185	0.0009	0.9991	99.08
20.5	20,510,386	14,716	0.0007	0.9993	98.99
21.5	19,075,011	33,092	0.0017	0.9983	98.92
22.5	17,479,439	26,123	0.0015	0.9985	98.75
23.5	16,217,324	22,598	0.0014	0.9986	98.60
24.5	15,578,462	13,823	0.0009	0.9991	98.46
25.5	14,868,534	27,890	0.0019	0.9981	98.37
26.5	14,196,206	21,756	0.0015	0.9985	98.19
27.5	13,440,503	37,791	0.0028	0.9972	98.04
28.5	13,069,265	30,861	0.0024	0.9976	97.76
29.5	12,303,247	17,078	0.0014	0.9986	97.53
30.5	11,720,053	22,470	0.0019	0.9981	97.40
31.5	10,975,084	33,235	0.0030	0.9970	97.21
32.5	10,180,007	30,583	0.0030	0.9970	96.92
33.5	9,694,866	25,551	0.0026	0.9974	96.63
34.5	9,059,465	23,698	0.0026	0.9974	96.37
35.5	8,716,297	30,432	0.0035	0.9965	96.12
36.5	8,352,026	28,356	0.0034	0.9966	95.78
37.5	7,963,212	22,142	0.0028	0.9972	95.46
38.5	7,536,580	30,071	0.0040	0.9960	95.19

AQUA PENNSYLVANIA, INC.

ACCOUNT 335 FIRE HYDRANTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1884-2019 EXPERIENCE BAND 1954-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	7,080,666	46,509	0.0066	0.9934	94.81
40.5	6,624,260	41,724	0.0063	0.9937	94.19
41.5	6,240,321	48,521	0.0078	0.9922	93.60
42.5	6,031,453	63,149	0.0105	0.9895	92.87
43.5	5,744,068	42,990	0.0075	0.9925	91.90
44.5	5,277,168	59,497	0.0113	0.9887	91.21
45.5	4,807,828	70,984	0.0148	0.9852	90.18
46.5	4,536,485	76,454	0.0169	0.9831	88.85
47.5	4,263,273	77,594	0.0182	0.9818	87.35
48.5	3,933,995	85,067	0.0216	0.9784	85.76
49.5	3,664,150	70,654	0.0193	0.9807	83.91
50.5	3,453,507	73,021	0.0211	0.9789	82.29
51.5	3,251,356	86,530	0.0266	0.9734	80.55
52.5	3,005,944	82,616	0.0275	0.9725	78.41
53.5	2,755,061	107,852	0.0391	0.9609	76.25
54.5	2,452,856	83,525	0.0341	0.9659	73.27
55.5	2,224,476	126,013	0.0566	0.9434	70.77
56.5	2,000,768	127,333	0.0636	0.9364	66.76
57.5	1,748,350	119,696	0.0685	0.9315	62.51
58.5	1,528,827	148,340	0.0970	0.9030	58.23
59.5	1,313,688	228,158	0.1737	0.8263	52.58
60.5	1,056,807	408,745	0.3868	0.6132	43.45
61.5	647,521	175,020	0.2703	0.7297	26.65
62.5	472,792	88,432	0.1870	0.8130	19.44
63.5	384,863	50,597	0.1315	0.8685	15.81
64.5	333,037	28,324	0.0850	0.9150	13.73
65.5	305,327	29,368	0.0962	0.9038	12.56
66.5	276,826	26,936	0.0973	0.9027	11.35
67.5	251,013	12,370	0.0493	0.9507	10.25
68.5	239,096	10,569	0.0442	0.9558	9.74
69.5	229,011	16,687	0.0729	0.9271	9.31
70.5	212,760	10,239	0.0481	0.9519	8.63
71.5	202,752	22,141	0.1092	0.8908	8.22
72.5	180,718	5,119	0.0283	0.9717	7.32
73.5	175,599	3,438	0.0196	0.9804	7.11
74.5	172,910	8,145	0.0471	0.9529	6.97
75.5	170,439	10,888	0.0639	0.9361	6.65
76.5	159,939	18,707	0.1170	0.8830	6.22
77.5	141,461	22,720	0.1606	0.8394	5.49
78.5	119,921	15,975	0.1332	0.8668	4.61

AQUA PENNSYLVANIA, INC.

ACCOUNT 335 FIRE HYDRANTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1884-2019 EXPERIENCE BAND 1954-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	103,946	25,197	0.2424	0.7576	4.00
80.5	78,789	20,330	0.2580	0.7420	3.03
81.5	59,062	14,364	0.2432	0.7568	2.25
82.5	44,698	7,146	0.1599	0.8401	1.70
83.5	37,552	4,739	0.1262	0.8738	1.43
84.5	32,813	5,962	0.1817	0.8183	1.25
85.5	26,851	933	0.0347	0.9653	1.02
86.5	25,918	3,758	0.1450	0.8550	0.99
87.5	22,161	2,238	0.1010	0.8990	0.84
88.5	20,030	411	0.0205	0.9795	0.76
89.5	19,619	1,682	0.0857	0.9143	0.74
90.5	18,580	1,568	0.0844	0.9156	0.68
91.5	17,011	1,725	0.1014	0.8986	0.62
92.5	15,286	1,194	0.0781	0.9219	0.56
93.5	14,092	92	0.0065	0.9935	0.51
94.5	14,000	1,229	0.0878	0.9122	0.51
95.5	13,088	967	0.0739	0.9261	0.47
96.5	12,121	529	0.0436	0.9564	0.43
97.5	12,077	380	0.0315	0.9685	0.41
98.5	11,697	1,779	0.1521	0.8479	0.40
99.5	9,918	1,750	0.1764	0.8236	0.34
100.5	8,168	929	0.1137	0.8863	0.28
101.5	7,240	367	0.0507	0.9493	0.25
102.5	6,873	2,147	0.3124	0.6876	0.24
103.5	4,726	286	0.0606	0.9394	0.16
104.5	4,439	1,191	0.2682	0.7318	0.15
105.5	3,249	756	0.2327	0.7673	0.11
106.5	2,493	99	0.0395	0.9605	0.09
107.5	2,394	172	0.0717	0.9283	0.08
108.5	2,223	151	0.0681	0.9319	0.08
109.5	2,071	60	0.0291	0.9709	0.07
110.5	2,011		0.0000	1.0000	0.07
111.5	2,011	84	0.0415	0.9585	0.07
112.5	1,927	13	0.0065	0.9935	0.07
113.5	1,915	62	0.0322	0.9678	0.07
114.5	1,853	6	0.0032	0.9968	0.06
115.5	1,847	77	0.0415	0.9585	0.06
116.5	1,770	13	0.0071	0.9929	0.06
117.5	1,758	868	0.4937	0.5063	0.06
118.5	890	399	0.4485	0.5515	0.03

AQUA PENNSYLVANIA, INC.

ACCOUNT 335 FIRE HYDRANTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1884-2019 EXPERIENCE BAND 1954-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	491	206	0.4205	0.5795	0.02
120.5	284	284	1.0000		0.01
121.5					

AQUA PENNSYLVANIA, INC.

ACCOUNT 335 FIRE HYDRANTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1884-2019 EXPERIENCE BAND 1985-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	85,952,990		0.0000	1.0000	100.00
0.5	79,979,052	1,049	0.0000	1.0000	100.00
1.5	73,118,731	4,635	0.0001	0.9999	100.00
2.5	66,000,037	5,918	0.0001	0.9999	99.99
3.5	62,138,501	9,978	0.0002	0.9998	99.98
4.5	57,412,028	8,629	0.0002	0.9998	99.97
5.5	54,385,633	18,951	0.0003	0.9997	99.95
6.5	51,093,794	4,046	0.0001	0.9999	99.92
7.5	46,003,946	12,840	0.0003	0.9997	99.91
8.5	42,300,207	12,843	0.0003	0.9997	99.88
9.5	38,765,206	9,391	0.0002	0.9998	99.85
10.5	37,200,986	5,420	0.0001	0.9999	99.83
11.5	34,047,543	19,532	0.0006	0.9994	99.81
12.5	31,924,936	11,051	0.0003	0.9997	99.76
13.5	30,083,668	11,354	0.0004	0.9996	99.72
14.5	28,287,312	9,100	0.0003	0.9997	99.68
15.5	26,409,379	14,833	0.0006	0.9994	99.65
16.5	24,871,492	34,932	0.0014	0.9986	99.60
17.5	22,852,045	13,701	0.0006	0.9994	99.46
18.5	20,857,024	14,757	0.0007	0.9993	99.40
19.5	19,430,812	17,618	0.0009	0.9991	99.33
20.5	18,287,523	9,700	0.0005	0.9995	99.24
21.5	16,990,632	26,723	0.0016	0.9984	99.18
22.5	15,556,494	23,493	0.0015	0.9985	99.03
23.5	14,440,463	19,505	0.0014	0.9986	98.88
24.5	13,943,618	11,000	0.0008	0.9992	98.74
25.5	13,399,831	23,229	0.0017	0.9983	98.67
26.5	12,887,037	18,856	0.0015	0.9985	98.49
27.5	12,267,447	33,857	0.0028	0.9972	98.35
28.5	12,019,437	27,978	0.0023	0.9977	98.08
29.5	11,398,566	15,237	0.0013	0.9987	97.85
30.5	10,928,403	19,818	0.0018	0.9982	97.72
31.5	10,292,965	31,476	0.0031	0.9969	97.54
32.5	9,565,833	27,975	0.0029	0.9971	97.24
33.5	9,160,760	22,240	0.0024	0.9976	96.96
34.5	8,576,524	20,399	0.0024	0.9976	96.72
35.5	8,291,143	28,345	0.0034	0.9966	96.49
36.5	7,971,344	25,437	0.0032	0.9968	96.16
37.5	7,611,292	19,873	0.0026	0.9974	95.86
38.5	7,198,476	28,081	0.0039	0.9961	95.61

AQUA PENNSYLVANIA, INC.

ACCOUNT 335 FIRE HYDRANTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1884-2019 EXPERIENCE BAND 1985-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,749,095	43,438	0.0064	0.9936	95.23
40.5	6,305,041	38,435	0.0061	0.9939	94.62
41.5	5,929,531	46,090	0.0078	0.9922	94.04
42.5	5,730,674	59,975	0.0105	0.9895	93.31
43.5	5,460,006	40,041	0.0073	0.9927	92.34
44.5	5,006,465	56,801	0.0113	0.9887	91.66
45.5	4,548,448	68,048	0.0150	0.9850	90.62
46.5	4,281,422	73,750	0.0172	0.9828	89.26
47.5	4,020,110	74,032	0.0184	0.9816	87.73
48.5	3,696,358	82,404	0.0223	0.9777	86.11
49.5	3,432,615	67,555	0.0197	0.9803	84.19
50.5	3,228,464	70,619	0.0219	0.9781	82.53
51.5	3,026,848	84,227	0.0278	0.9722	80.73
52.5	2,790,862	80,217	0.0287	0.9713	78.48
53.5	2,552,120	104,492	0.0409	0.9591	76.23
54.5	2,271,249	80,762	0.0356	0.9644	73.11
55.5	2,067,338	122,779	0.0594	0.9406	70.51
56.5	1,864,405	124,834	0.0670	0.9330	66.32
57.5	1,630,596	118,043	0.0724	0.9276	61.88
58.5	1,429,713	146,428	0.1024	0.8976	57.40
59.5	1,233,993	226,533	0.1836	0.8164	51.52
60.5	986,230	407,678	0.4134	0.5866	42.06
61.5	588,435	173,237	0.2944	0.7056	24.68
62.5	422,194	86,003	0.2037	0.7963	17.41
63.5	341,649	49,453	0.1447	0.8553	13.86
64.5	291,614	27,312	0.0937	0.9063	11.86
65.5	265,912	28,507	0.1072	0.8928	10.75
66.5	240,918	25,582	0.1062	0.8938	9.59
67.5	217,445	11,755	0.0541	0.9459	8.58
68.5	206,780	10,037	0.0485	0.9515	8.11
69.5	197,630	15,964	0.0808	0.9192	7.72
70.5	183,383	9,466	0.0516	0.9484	7.09
71.5	175,972	21,951	0.1247	0.8753	6.73
72.5	155,169	4,573	0.0295	0.9705	5.89
73.5	151,972	3,063	0.0202	0.9798	5.72
74.5	151,888	7,736	0.0509	0.9491	5.60
75.5	151,109	10,578	0.0700	0.9300	5.32
76.5	141,747	18,296	0.1291	0.8709	4.94
77.5	125,774	22,354	0.1777	0.8223	4.31
78.5	106,495	15,728	0.1477	0.8523	3.54

AQUA PENNSYLVANIA, INC.

ACCOUNT 335 FIRE HYDRANTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1884-2019 EXPERIENCE BAND 1985-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	93,194	25,152	0.2699	0.7301	3.02
80.5	69,495	20,201	0.2907	0.7093	2.20
81.5	50,328	14,327	0.2847	0.7153	1.56
82.5	39,115	7,111	0.1818	0.8182	1.12
83.5	32,329	4,569	0.1413	0.8587	0.91
84.5	28,233	5,962	0.2112	0.7888	0.79
85.5	23,066	921	0.0399	0.9601	0.62
86.5	22,471	3,758	0.1672	0.8328	0.59
87.5	18,885	2,188	0.1159	0.8841	0.50
88.5	17,023	411	0.0241	0.9759	0.44
89.5	16,622	1,582	0.0952	0.9048	0.43
90.5	15,682	1,489	0.0949	0.9051	0.39
91.5	14,365	1,447	0.1007	0.8993	0.35
92.5	12,931	1,101	0.0852	0.9148	0.31
93.5	11,891	91	0.0077	0.9923	0.29
94.5	11,849	1,229	0.1037	0.8963	0.29
95.5	11,026	967	0.0877	0.9123	0.26
96.5	10,072	529	0.0525	0.9475	0.23
97.5	10,896	363	0.0333	0.9667	0.22
98.5	11,102	1,766	0.1591	0.8409	0.21
99.5	9,542	1,658	0.1738	0.8262	0.18
100.5	8,168	929	0.1137	0.8863	0.15
101.5	7,240	367	0.0507	0.9493	0.13
102.5	6,873	2,147	0.3124	0.6876	0.13
103.5	4,726	286	0.0606	0.9394	0.09
104.5	4,439	1,191	0.2682	0.7318	0.08
105.5	3,249	756	0.2327	0.7673	0.06
106.5	2,493	99	0.0395	0.9605	0.05
107.5	2,394	172	0.0717	0.9283	0.04
108.5	2,223	151	0.0681	0.9319	0.04
109.5	2,071	60	0.0291	0.9709	0.04
110.5	2,011		0.0000	1.0000	0.04
111.5	2,011	84	0.0415	0.9585	0.04
112.5	1,927	13	0.0065	0.9935	0.04
113.5	1,915	62	0.0322	0.9678	0.03
114.5	1,853	6	0.0032	0.9968	0.03
115.5	1,847	77	0.0415	0.9585	0.03
116.5	1,770	13	0.0071	0.9929	0.03
117.5	1,758	868	0.4937	0.5063	0.03
118.5	890	399	0.4485	0.5515	0.02

AQUA PENNSYLVANIA, INC.

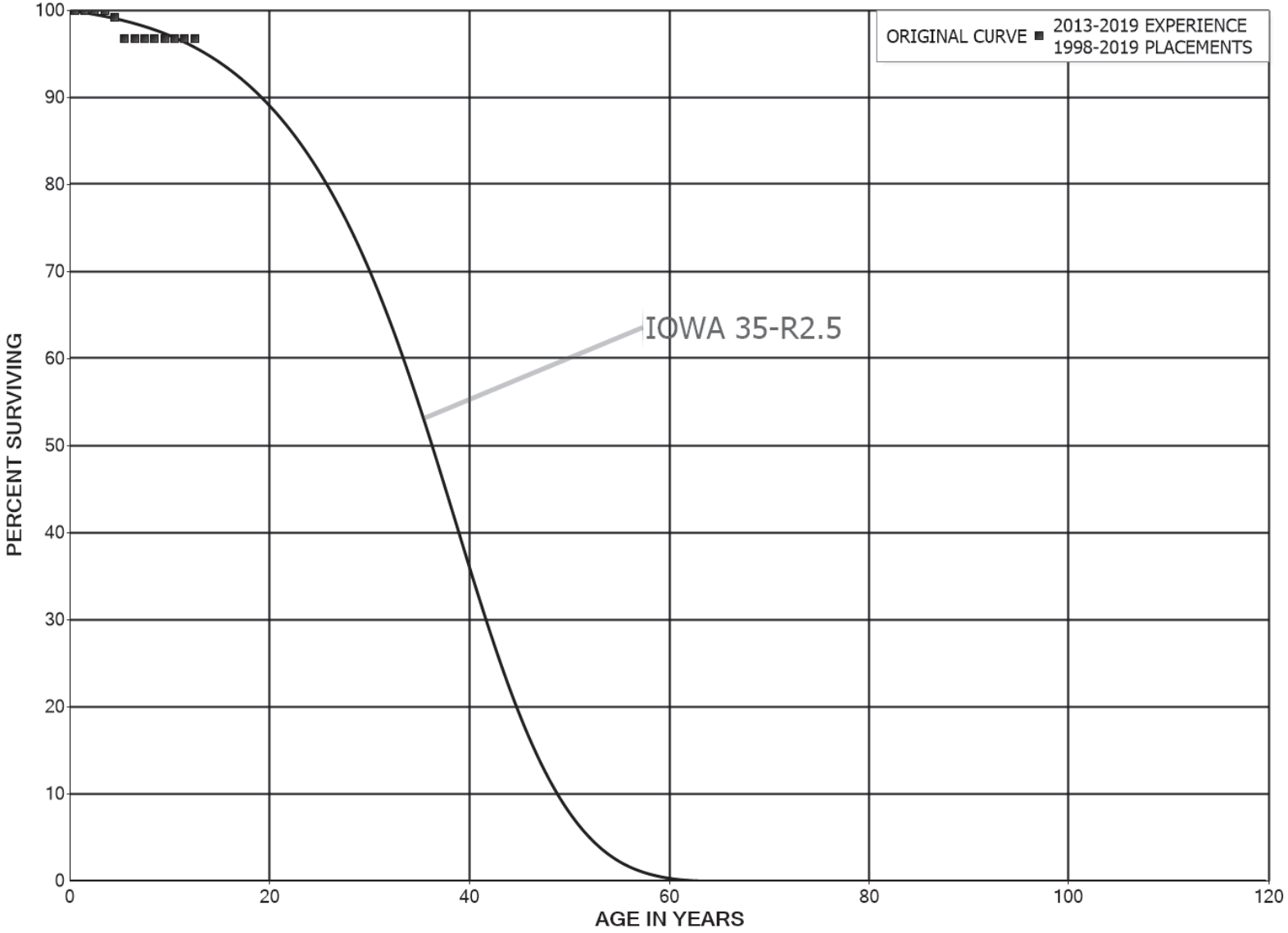
ACCOUNT 335 FIRE HYDRANTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1884-2019 EXPERIENCE BAND 1985-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	491	206	0.4205	0.5795	0.01
120.5	284	284	1.0000		0.01
121.5					

AQUA PENNSYLVANIA, INC.
ACCOUNT 336 BACKLFLOW PREVENTION DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.

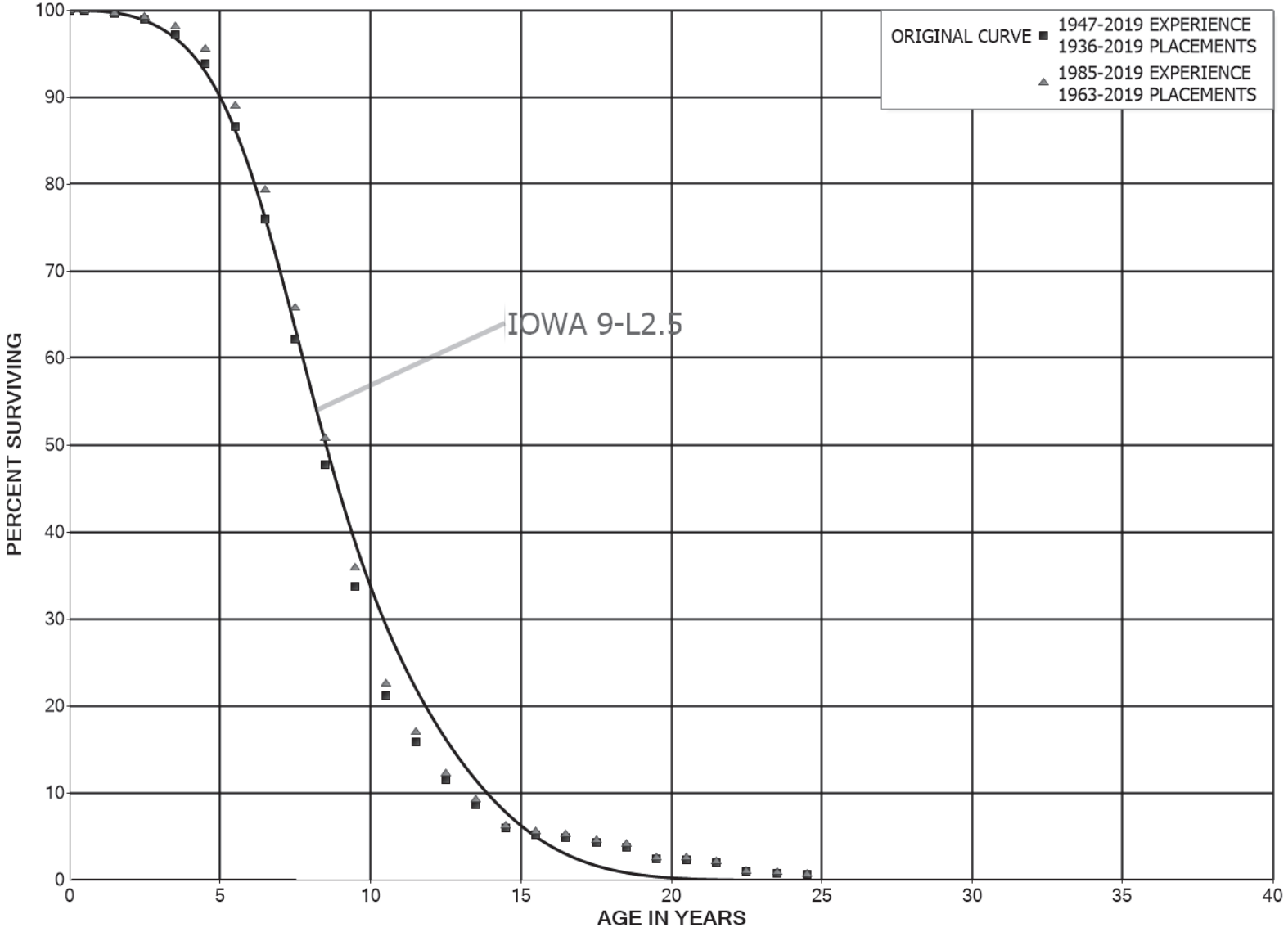
ACCOUNT 336 BACKLFLOW PREVENTION DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1998-2019 EXPERIENCE BAND 2013-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	296,440		0.0000	1.0000	100.00
0.5	290,587	0	0.0000	1.0000	100.00
1.5	287,816		0.0000	1.0000	100.00
2.5	281,652		0.0000	1.0000	100.00
3.5	273,078	2,257	0.0083	0.9917	100.00
4.5	34,295	840	0.0245	0.9755	99.17
5.5	13,803		0.0000	1.0000	96.74
6.5	830		0.0000	1.0000	96.74
7.5	830		0.0000	1.0000	96.74
8.5	830		0.0000	1.0000	96.74
9.5	830		0.0000	1.0000	96.74
10.5	830		0.0000	1.0000	96.74
11.5	830		0.0000	1.0000	96.74
12.5					96.74
13.5					
14.5					
15.5	10,250		0.0000		
16.5	10,250		0.0000		
17.5	10,250		0.0000		
18.5	10,250		0.0000		
19.5	10,250		0.0000		
20.5	10,250		0.0000		
21.5					

AQUA PENNSYLVANIA, INC.
ACCOUNT 341.1 TRANSPORTATION EQUIPMENT - VEHICLES
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.

ACCOUNT 341.1 TRANSPORTATION EQUIPMENT - VEHICLES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1936-2019 EXPERIENCE BAND 1947-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	39,287,163	15,928	0.0004	0.9996	100.00
0.5	41,931,166	163,426	0.0039	0.9961	99.96
1.5	32,121,984	215,425	0.0067	0.9933	99.57
2.5	30,224,583	521,136	0.0172	0.9828	98.90
3.5	28,052,504	955,039	0.0340	0.9660	97.20
4.5	27,007,128	2,104,309	0.0779	0.9221	93.89
5.5	23,341,403	2,848,487	0.1220	0.8780	86.57
6.5	17,902,511	3,261,188	0.1822	0.8178	76.01
7.5	13,251,137	3,068,225	0.2315	0.7685	62.16
8.5	9,153,132	2,688,350	0.2937	0.7063	47.77
9.5	6,966,881	2,586,132	0.3712	0.6288	33.74
10.5	4,570,509	1,148,209	0.2512	0.7488	21.21
11.5	3,138,192	859,125	0.2738	0.7262	15.89
12.5	2,381,749	592,732	0.2489	0.7511	11.54
13.5	1,498,104	473,519	0.3161	0.6839	8.67
14.5	937,754	119,831	0.1278	0.8722	5.93
15.5	839,242	58,875	0.0702	0.9298	5.17
16.5	724,966	86,591	0.1194	0.8806	4.81
17.5	466,105	52,172	0.1119	0.8881	4.23
18.5	257,357	94,310	0.3665	0.6335	3.76
19.5	161,670	3,428	0.0212	0.9788	2.38
20.5	152,051	27,526	0.1810	0.8190	2.33
21.5	130,070	68,347	0.5255	0.4745	1.91
22.5	91,807	18,518	0.2017	0.7983	0.91
23.5	73,289	12,361	0.1687	0.8313	0.72
24.5	60,928	234	0.0038	0.9962	0.60
25.5	60,694		0.0000	1.0000	0.60
26.5	46,194		0.0000	1.0000	0.60
27.5	46,194	5,986	0.1296	0.8704	0.60
28.5	40,208	371	0.0092	0.9908	0.52
29.5	39,837	1,956	0.0491	0.9509	0.52
30.5	37,881	37,566	0.9917	0.0083	0.49
31.5	315		0.0000	1.0000	0.00
32.5	315		0.0000	1.0000	0.00
33.5	315	315	1.0000		0.00
34.5					

AQUA PENNSYLVANIA, INC.

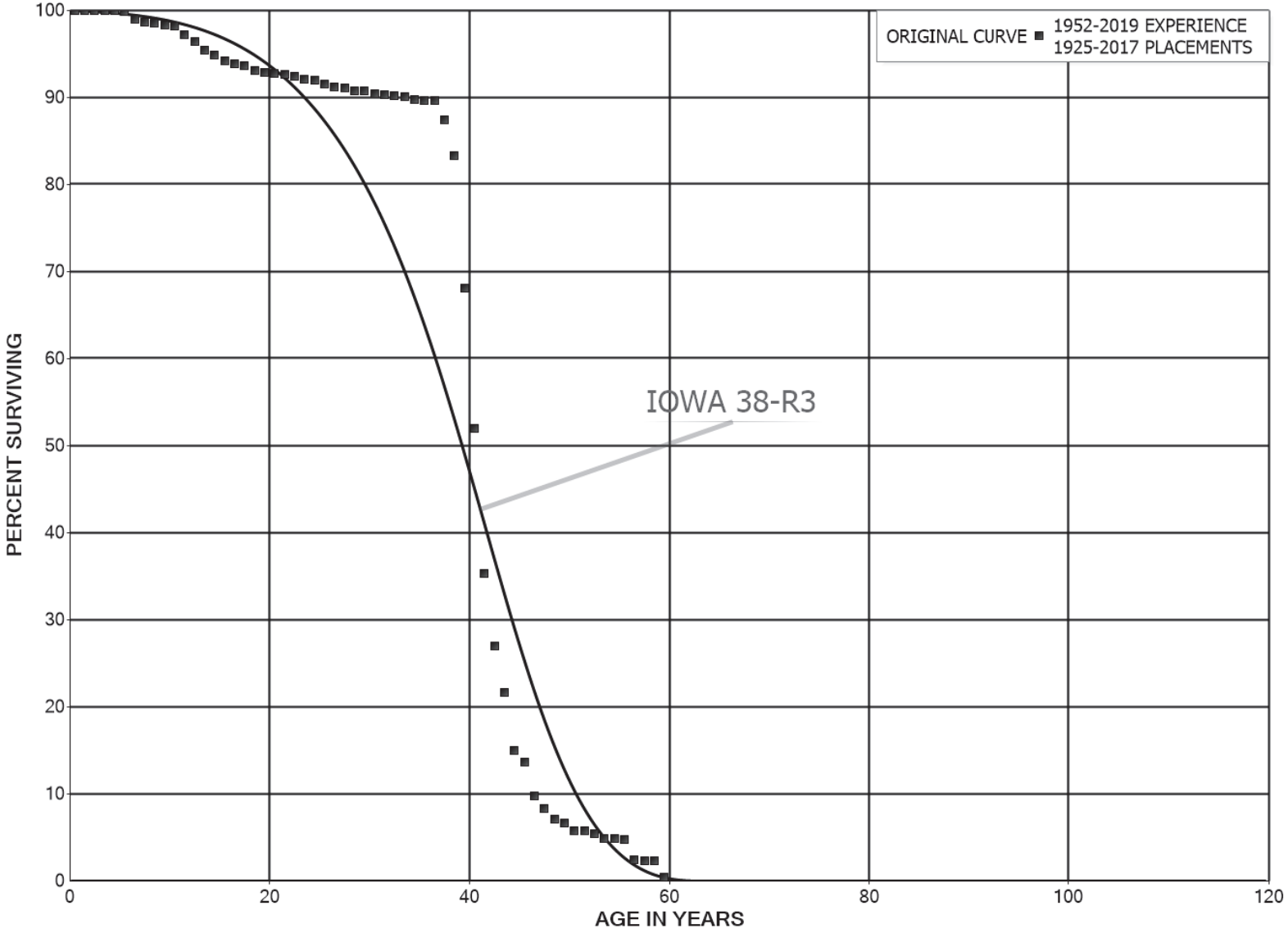
ACCOUNT 341.1 TRANSPORTATION EQUIPMENT - VEHICLES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1963-2019 EXPERIENCE BAND 1985-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	35,135,661	7,641	0.0002	0.9998	100.00
0.5	38,047,183	128,213	0.0034	0.9966	99.98
1.5	28,529,151	132,884	0.0047	0.9953	99.64
2.5	26,926,029	290,632	0.0108	0.9892	99.18
3.5	25,143,149	671,064	0.0267	0.9733	98.11
4.5	24,570,738	1,671,433	0.0680	0.9320	95.49
5.5	21,550,413	2,360,715	0.1095	0.8905	88.99
6.5	16,739,032	2,867,216	0.1713	0.8287	79.24
7.5	12,591,457	2,874,916	0.2283	0.7717	65.67
8.5	8,697,836	2,556,196	0.2939	0.7061	50.68
9.5	6,677,506	2,476,856	0.3709	0.6291	35.78
10.5	4,423,949	1,100,344	0.2487	0.7513	22.51
11.5	3,057,863	848,108	0.2774	0.7226	16.91
12.5	2,312,437	575,069	0.2487	0.7513	12.22
13.5	1,446,454	466,896	0.3228	0.6772	9.18
14.5	892,728	108,817	0.1219	0.8781	6.22
15.5	811,477	50,242	0.0619	0.9381	5.46
16.5	705,834	80,564	0.1141	0.8859	5.12
17.5	452,999	45,230	0.0998	0.9002	4.54
18.5	251,370	94,310	0.3752	0.6248	4.08
19.5	155,683	241	0.0015	0.9985	2.55
20.5	149,252	27,526	0.1844	0.8156	2.55
21.5	127,586	66,467	0.5210	0.4790	2.08
22.5	91,202	18,518	0.2030	0.7970	1.00
23.5	72,684	12,361	0.1701	0.8299	0.79
24.5	60,323		0.0000	1.0000	0.66
25.5	60,323		0.0000	1.0000	0.66
26.5	45,823		0.0000	1.0000	0.66
27.5	45,823	5,986	0.1306	0.8694	0.66
28.5	39,837		0.0000	1.0000	0.57
29.5	39,837	1,956	0.0491	0.9509	0.57
30.5	37,881	37,566	0.9917	0.0083	0.54
31.5	315		0.0000	1.0000	0.00
32.5	315		0.0000	1.0000	0.00
33.5	315	315	1.0000		0.00
34.5					

AQUA PENNSYLVANIA, INC.
ACCOUNT 344.1 LABORATORY EQUIPMENT - CONVENTIONAL
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.

ACCOUNT 344.1 LABORATORY EQUIPMENT - CONVENTIONAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-2017 EXPERIENCE BAND 1952-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,587,007		0.0000	1.0000	100.00
0.5	1,587,295	61	0.0000	1.0000	100.00
1.5	1,602,341	770	0.0005	0.9995	100.00
2.5	1,596,908	455	0.0003	0.9997	99.95
3.5	1,587,778	319	0.0002	0.9998	99.92
4.5	1,579,598	1,127	0.0007	0.9993	99.90
5.5	1,574,851	12,947	0.0082	0.9918	99.83
6.5	1,514,882	5,189	0.0034	0.9966	99.01
7.5	1,497,963	2,338	0.0016	0.9984	98.67
8.5	1,498,127	3,996	0.0027	0.9973	98.51
9.5	1,497,344	1,102	0.0007	0.9993	98.25
10.5	1,286,362	13,035	0.0101	0.9899	98.18
11.5	1,194,617	9,777	0.0082	0.9918	97.18
12.5	1,157,871	12,024	0.0104	0.9896	96.39
13.5	1,081,013	6,572	0.0061	0.9939	95.39
14.5	1,045,000	7,568	0.0072	0.9928	94.81
15.5	1,015,109	3,181	0.0031	0.9969	94.12
16.5	957,545	1,778	0.0019	0.9981	93.83
17.5	920,387	5,287	0.0057	0.9943	93.65
18.5	912,259	2,613	0.0029	0.9971	93.11
19.5	909,778	1,493	0.0016	0.9984	92.85
20.5	865,368	813	0.0009	0.9991	92.70
21.5	715,135	1,367	0.0019	0.9981	92.61
22.5	708,984	2,937	0.0041	0.9959	92.43
23.5	624,883	449	0.0007	0.9993	92.05
24.5	622,552	3,065	0.0049	0.9951	91.98
25.5	577,125	2,438	0.0042	0.9958	91.53
26.5	534,640	472	0.0009	0.9991	91.14
27.5	522,155	1,776	0.0034	0.9966	91.06
28.5	486,859	34	0.0001	0.9999	90.75
29.5	462,894	1,855	0.0040	0.9960	90.75
30.5	453,974	684	0.0015	0.9985	90.38
31.5	416,506	361	0.0009	0.9991	90.25
32.5	351,219	514	0.0015	0.9985	90.17
33.5	321,740	974	0.0030	0.9970	90.04
34.5	270,320	560	0.0021	0.9979	89.76
35.5	252,547		0.0000	1.0000	89.58
36.5	189,660	4,573	0.0241	0.9759	89.58
37.5	152,294	7,205	0.0473	0.9527	87.42
38.5	135,530	24,724	0.1824	0.8176	83.28

AQUA PENNSYLVANIA, INC.

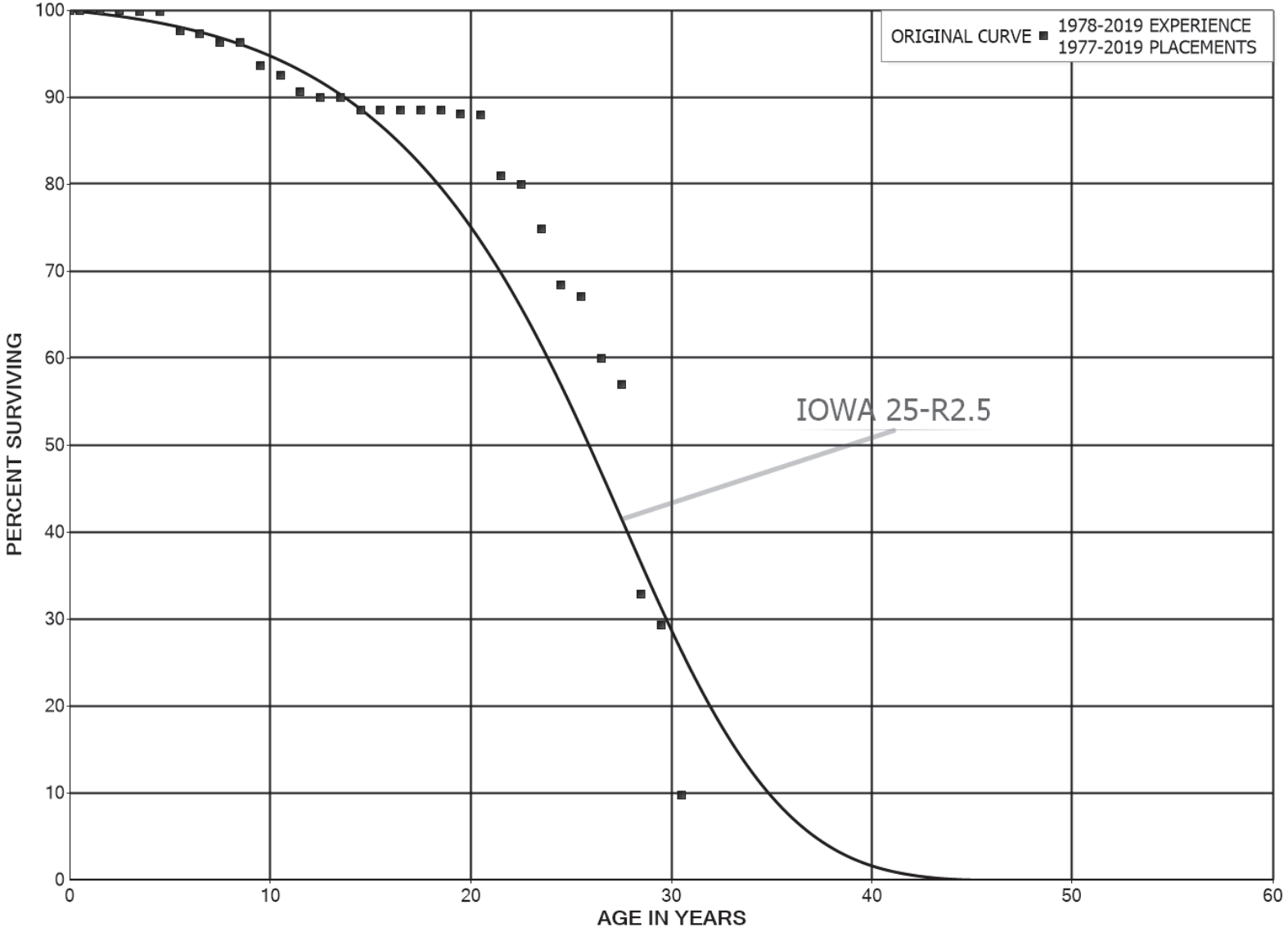
ACCOUNT 344.1 LABORATORY EQUIPMENT - CONVENTIONAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2017 EXPERIENCE BAND 1952-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	110,805	26,234	0.2368	0.7632	68.09
40.5	84,603	27,072	0.3200	0.6800	51.97
41.5	57,091	13,542	0.2372	0.7628	35.34
42.5	43,549	8,567	0.1967	0.8033	26.96
43.5	34,982	10,766	0.3078	0.6922	21.65
44.5	24,216	2,211	0.0913	0.9087	14.99
45.5	22,004	6,329	0.2876	0.7124	13.62
46.5	15,676	2,326	0.1484	0.8516	9.70
47.5	13,350	2,001	0.1499	0.8501	8.26
48.5	11,349	748	0.0659	0.9341	7.03
49.5	10,601	1,295	0.1222	0.8778	6.56
50.5	9,306		0.0000	1.0000	5.76
51.5	9,306	614	0.0660	0.9340	5.76
52.5	8,692	856	0.0985	0.9015	5.38
53.5	7,835		0.0000	1.0000	4.85
54.5	7,835	285	0.0364	0.9636	4.85
55.5	7,550	3,687	0.4883	0.5117	4.67
56.5	3,863	114	0.0294	0.9706	2.39
57.5	3,750	68	0.0181	0.9819	2.32
58.5	3,682	3,123	0.8482	0.1518	2.28
59.5	559		0.0000	1.0000	0.35
60.5	559		0.0000	1.0000	0.35
61.5	559	125	0.2236	0.7764	0.35
62.5	434		0.0000	1.0000	0.27
63.5	434		0.0000	1.0000	0.27
64.5	434		0.0000	1.0000	0.27
65.5	434		0.0000	1.0000	0.27
66.5	434	169	0.3884	0.6116	0.27
67.5	265	58	0.2178	0.7822	0.16
68.5	208	18	0.0852	0.9148	0.13
69.5	190		0.0000	1.0000	0.12
70.5	190	54	0.2839	0.7161	0.12
71.5	136		0.0000	1.0000	0.08
72.5	136		0.0000	1.0000	0.08
73.5	136		0.0000	1.0000	0.08
74.5	136		0.0000	1.0000	0.08
75.5	136		0.0000	1.0000	0.08
76.5	136		0.0000	1.0000	0.08
77.5	136	136	1.0000		0.08
78.5					

AQUA PENNSYLVANIA, INC.
ACCOUNT 344.2 LABORATORY EQUIPMENT - ELECTRONIC
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.

ACCOUNT 344.2 LABORATORY EQUIPMENT - ELECTRONIC

ORIGINAL LIFE TABLE

PLACEMENT BAND 1977-2019 EXPERIENCE BAND 1978-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,930,833	0	0.0000	1.0000	100.00
0.5	5,683,712		0.0000	1.0000	100.00
1.5	5,250,015	0	0.0000	1.0000	100.00
2.5	4,974,846	7,306	0.0015	0.9985	100.00
3.5	4,297,349	0	0.0000	1.0000	99.85
4.5	3,949,672	89,187	0.0226	0.9774	99.85
5.5	3,800,987	11,321	0.0030	0.9970	97.60
6.5	3,760,460	38,630	0.0103	0.9897	97.31
7.5	3,711,184	2,991	0.0008	0.9992	96.31
8.5	3,633,963	96,824	0.0266	0.9734	96.23
9.5	3,197,850	39,517	0.0124	0.9876	93.67
10.5	3,098,599	61,683	0.0199	0.9801	92.51
11.5	2,984,599	22,167	0.0074	0.9926	90.67
12.5	2,834,096		0.0000	1.0000	89.99
13.5	2,695,584	43,547	0.0162	0.9838	89.99
14.5	2,535,767		0.0000	1.0000	88.54
15.5	2,298,172		0.0000	1.0000	88.54
16.5	2,246,570		0.0000	1.0000	88.54
17.5	1,998,697		0.0000	1.0000	88.54
18.5	1,948,562	10,337	0.0053	0.9947	88.54
19.5	1,706,943	2,538	0.0015	0.9985	88.07
20.5	1,562,911	124,825	0.0799	0.9201	87.94
21.5	1,425,666	17,676	0.0124	0.9876	80.92
22.5	1,169,129	74,229	0.0635	0.9365	79.91
23.5	1,066,232	91,591	0.0859	0.9141	74.84
24.5	746,117	14,575	0.0195	0.9805	68.41
25.5	632,809	67,726	0.1070	0.8930	67.07
26.5	534,312	26,456	0.0495	0.9505	59.90
27.5	478,847	202,368	0.4226	0.5774	56.93
28.5	276,478	30,233	0.1093	0.8907	32.87
29.5	246,246	164,001	0.6660	0.3340	29.28
30.5	82,361	65,506	0.7954	0.2046	9.78
31.5	16,855	16,739	0.9931	0.0069	2.00
32.5	116		0.0000	1.0000	0.01
33.5	116		0.0000	1.0000	0.01
34.5	116		0.0000	1.0000	0.01
35.5	116		0.0000	1.0000	0.01
36.5	116		0.0000	1.0000	0.01
37.5	116		0.0000	1.0000	0.01
38.5	116		0.0000	1.0000	0.01

AQUA PENNSYLVANIA, INC.

ACCOUNT 344.2 LABORATORY EQUIPMENT - ELECTRONIC

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1977-2019 EXPERIENCE BAND 1978-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	116		0.0000	1.0000	0.01
40.5	116	116	1.0000		0.01
41.5					

PART VII. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

AQUA PENNSYLVANIA, INC.

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

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT (2)-(3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1882	26,165	17,019	9,146	9,146	0.0
1885	11,956	11,956	(0)	9,145	0.0
1886	17,420	11,727	5,693	14,839	0.0
1887	35,696	27,345	8,351	23,189	0.0
1890	187	134	53	23,243	0.0
1891	8,121	7,956	165	23,408	0.0
1892	13,523	9,995	3,528	26,935	0.0
1893	606	436	170	27,106	0.0
1894	0			27,106	0.0
1895	3,399	2,439	960	28,066	0.0
1896	152,602	90,400	62,202	90,268	0.0
1897	2,920	2,062	858	91,126	0.0
1898	6,214	4,411	1,803	92,929	0.0
1899	13,694	9,643	4,051	96,980	0.0
1900	7,747	5,369	2,378	99,357	0.0
1901	752	528	224	99,582	0.0
1902	26,338	16,201	10,137	109,718	0.0
1903	4,090	2,861	1,229	110,947	0.0
1904	23,911	14,564	9,347	120,295	0.0
1905	42,445	29,569	12,876	133,171	0.0
1906	9,030	6,331	2,699	135,870	0.0
1907	31,269	22,606	8,663	144,534	0.0
1908	35,987	25,154	10,833	155,367	0.0
1909	231,771	181,980	49,791	205,157	0.0
1910	7,874	5,417	2,457	207,614	0.0
1911	3,908	2,712	1,196	208,810	0.0
1912	67,863	39,864	27,999	236,809	0.0
1913	52,132	35,767	16,365	253,175	0.0
1914	972	(91)	1,063	254,238	0.0
1915	25	23	2	254,239	0.0
1916	27,342	22,159	5,183	259,422	0.0
1917	0			259,422	0.0
1918	33,437	22,564	10,873	270,295	0.0
1919	8,689	4,580	4,109	274,404	0.0
1920	79,815	52,510	27,305	301,709	0.0
1921	25,289	16,650	8,639	310,348	0.0
1922	9,526	7,082	2,444	312,792	0.0
1923	257,567	145,845	111,722	424,514	0.0
1924	588,980	370,879	218,101	642,615	0.0
1925	84,835	50,522	34,313	676,928	0.0
1926	257,462	159,796	97,666	774,594	0.0
1927	77,757	46,117	31,640	806,233	0.0
1928	24,542	10,129	14,413	820,647	0.0
1929	29,243	7,701	21,542	842,188	0.0
1930	7,146	(3,005)	10,151	852,340	0.0
1931	112,388	71,927	40,461	892,801	0.0
1932	1,592,928	942,786	650,142	1,542,943	0.0
1933	53,199	32,928	20,271	1,563,214	0.0

AQUA PENNSYLVANIA, INC.

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

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT (2)-(3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1934	76,733	43,122	33,611	1,596,825	0.0
1935	83,979	54,401	29,578	1,626,402	0.0
1936	50,235	33,330	16,905	1,643,307	0.0
1937	71,242	48,941	22,301	1,665,608	0.0
1938	50,771	40,308	10,463	1,676,071	0.0
1939	136,577	114,444	22,133	1,698,203	0.0
1940	226,501	174,770	51,731	1,749,935	0.0
1941	165,783	133,702	32,081	1,782,016	0.1
1942	224,075	157,064	67,011	1,849,027	0.1
1943	894,043	489,645	404,398	2,253,425	0.1
1944	68,143	56,997	11,146	2,264,572	0.1
1945	196,986	153,939	43,047	2,307,619	0.1
1946	108,317	98,853	9,464	2,317,083	0.1
1947	462,760	314,106	148,654	2,465,737	0.1
1948	1,147,234	874,439	272,795	2,738,531	0.1
1949	461,054	334,449	126,605	2,865,136	0.1
1950	790,163	561,797	228,366	3,093,503	0.1
1951	929,450	703,506	225,944	3,319,447	0.1
1952	698,250	507,958	190,292	3,509,739	0.1
1953	2,673,550	1,653,839	1,019,711	4,529,450	0.1
1954	1,750,502	1,217,404	533,098	5,062,548	0.1
1955	1,792,887	1,262,468	530,419	5,592,967	0.1
1956	1,981,311	1,428,911	552,400	6,145,368	0.2
1957	7,066,110	3,672,667	3,393,443	9,538,810	0.2
1958	2,801,807	1,827,343	974,464	10,513,275	0.3
1959	2,414,324	1,464,419	949,905	11,463,179	0.3
1960	2,812,254	1,768,549	1,043,705	12,506,884	0.3
1961	2,465,339	1,671,293	794,046	13,300,931	0.3
1962	2,689,402	1,714,169	975,233	14,276,163	0.4
1963	2,202,033	1,399,683	802,350	15,078,513	0.4
1964	4,161,989	2,569,599	1,592,390	16,670,903	0.4
1965	2,894,328	1,669,672	1,224,656	17,895,559	0.5
1966	4,513,459	2,539,060	1,974,399	19,869,958	0.5
1967	3,327,859	1,820,736	1,507,123	21,377,082	0.5
1968	2,038,786	1,187,381	851,405	22,228,487	0.6
1969	3,335,079	1,953,988	1,381,091	23,609,578	0.6
1970	2,962,772	1,622,131	1,340,641	24,950,219	0.6
1971	5,526,737	3,161,186	2,365,551	27,315,769	0.7
1972	9,210,065	6,133,522	3,076,543	30,392,312	0.8
1973	7,824,950	4,300,686	3,524,264	33,916,576	0.9
1974	12,153,521	6,064,751	6,088,770	40,005,346	1.0
1975	9,168,560	4,462,200	4,706,360	44,711,707	1.1
1976	5,963,901	3,302,999	2,660,902	47,372,609	1.2
1977	5,518,112	2,780,456	2,737,656	50,110,265	1.3
1978	7,983,392	3,972,425	4,010,967	54,121,231	1.4
1979	10,185,380	4,704,357	5,481,023	59,602,254	1.5
1980	9,251,218	4,485,914	4,765,304	64,367,557	1.6
1981	7,513,747	3,577,117	3,936,630	68,304,187	1.7

AQUA PENNSYLVANIA, INC.

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

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT (2)-(3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1982	6,660,706	3,124,086	3,536,620	71,840,807	1.8
1983	5,939,857	2,804,807	3,135,050	74,975,857	1.9
1984	14,364,488	7,125,653	7,238,835	82,214,692	2.1
1985	18,632,246	8,517,616	10,114,630	92,329,322	2.3
1986	18,407,832	9,075,614	9,332,218	101,661,540	2.6
1987	17,852,314	8,570,165	9,282,149	110,943,689	2.8
1988	25,750,485	12,265,459	13,485,026	124,428,715	3.1
1989	29,522,973	12,919,476	16,603,497	141,032,212	3.6
1990	23,804,518	10,526,052	13,278,466	154,310,678	3.9
1991	42,212,334	21,316,424	20,895,910	175,206,588	4.4
1992	19,175,336	7,928,480	11,246,856	186,453,445	4.7
1993	42,916,843	18,063,143	24,853,700	211,307,144	5.3
1994	27,972,057	10,338,778	17,633,279	228,940,423	5.8
1995	47,588,505	21,188,775	26,399,730	255,340,153	6.5
1996	28,317,977	12,720,803	15,597,174	270,937,327	6.9
1997	37,830,548	15,059,203	22,771,345	293,708,671	7.4
1998	75,422,927	28,277,855	47,145,072	340,853,744	8.6
1999	56,521,238	22,120,463	34,400,775	375,254,519	9.5
2000	101,494,202	36,064,176	65,430,026	440,684,545	11.1
2001	68,863,614	23,293,300	45,570,314	486,254,858	12.3
2002	121,577,853	43,716,788	77,861,065	564,115,923	14.3
2003	59,766,403	22,987,954	36,778,449	600,894,372	15.2
2004	109,980,587	44,845,897	65,134,690	666,029,062	16.8
2005	109,632,034	38,551,636	71,080,398	737,109,460	18.6
2006	140,261,836	39,151,482	101,110,354	838,219,815	21.2
2007	122,373,321	31,961,350	90,411,971	928,631,786	23.5
2008	175,769,589	42,389,778	133,379,811	1,062,011,597	26.8
2009	182,502,850	41,843,320	140,659,530	1,202,671,127	30.4
2010	261,589,378	53,456,786	208,132,592	1,410,803,718	35.7
2011	227,938,966	42,806,256	185,132,710	1,595,936,429	40.3
2012	202,714,881	39,887,905	162,826,976	1,758,763,405	44.5
2013	192,554,090	35,034,028	157,520,062	1,916,283,467	48.4
2014	192,882,087	31,375,088	161,506,999	2,077,790,466	52.5
2015	212,570,095	34,074,655	178,495,440	2,256,285,905	57.0
2016	222,280,184	26,792,745	195,487,439	2,451,773,344	62.0
2017	280,139,365	31,480,359	248,659,006	2,700,432,350	68.3
2018	301,063,082	28,910,866	272,152,216	2,972,584,566	75.1
2019	332,840,822	22,649,646	310,191,176	3,282,775,742	83.0
2020	261,852,641	10,987,281	250,865,360	3,533,641,102	89.3
2021	330,405,480	7,199,059	323,206,421	3,856,847,523	97.5
2022	100,266,145	377,898	99,888,247	3,956,735,770	100.0
SUBTOTAL	5,005,347,119	1,048,611,351	3,956,735,772		
NONDEPRECIABLE	36,414,358				
TOTAL	5,041,761,477	1,048,611,351	3,956,735,772		

UTILITY PLANT IN SERVICE

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CRUM CREEK PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 85-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
1999	34,593.83	22,195	23,598	10,996	12.71	865
2000	29,929.63	18,880	20,073	9,856	12.73	774
2001	10,860.59	6,716	7,141	3,720	12.81	290
2006	3,047.86	1,680	1,786	1,262	12.82	98
2011	5,123.70	2,330	2,477	2,646	12.89	205
2012	171,273.42	73,648	78,303	92,970	12.93	7,190
2013	229,144.31	92,437	98,280	130,864	12.94	10,113
2014	27,559.71	10,316	10,968	16,592	12.95	1,281
2016	22,323.35	6,853	7,286	15,037	12.98	1,158
2017	4,408.24	1,181	1,256	3,153	12.98	243
	538,264.64	236,236	251,169	287,096		22,217
PICKERING CREEK PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 85-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
2000	12,406.42	8,258	8,780	3,626	10.93	332
2001	6,493.63	4,258	4,527	1,966	10.90	180
2002	31,194.45	20,083	21,352	9,842	10.93	900
2003	110,151.94	69,605	74,005	36,147	10.92	3,310
2004	58,527.18	36,152	38,437	20,090	10.99	1,828
2007	27,470.14	15,762	16,758	10,712	10.96	977
2008	102,077.19	56,704	60,288	41,789	11.00	3,799
2011	104,118.31	51,372	54,619	49,499	11.04	4,484
2012	86,411.03	40,527	43,089	43,322	11.04	3,924
2013	63,063.82	27,868	29,630	33,434	11.05	3,026
2014	159,059.78	65,580	69,725	89,334	11.05	8,085
2017	13,060.67	3,921	4,169	8,892	11.07	803
2018	4,105.34	1,038	1,104	3,002	11.09	271
	778,139.90	401,128	426,484	351,656		31,919
NESHAMINY CREEK PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 85-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
1909	49,095.04	45,393	48,262	833	9.20	91
1926	294.63	265	282	13	10.64	1
1931	10,578.47	9,504	10,105	474	10.26	46
1932	8,494.38	7,624	8,106	388	10.25	38

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NESHAMINY CREEK PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 85-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
1933	7.78	7	7			
1935	88.39	79	84	4	10.34	
1937	1,718.62	1,529	1,626	93	10.49	9
1938	1,973.05	1,752	1,863	110	10.58	10
1940	348.33	308	327	21	10.84	2
1943	89.02	79	84	5	10.54	
1946	326.31	284	302	24	11.21	2
1948	1,695.95	1,476	1,569	127	11.00	12
1949	576.21	499	531	46	11.29	4
1956	5,253.33	4,491	4,775	478	11.17	43
1965	543.47	453	482	62	11.28	5
1970	6,870.80	5,618	5,973	898	11.54	78
1971	386.64	316	336	51	11.36	4
1972	34,434.97	27,923	29,688	4,747	11.60	409
1973	3,708.60	3,001	3,191	518	11.49	45
1975	19,785.20	15,909	16,915	2,871	11.39	252
1976	1,004.27	804	855	149	11.39	13
1977	36,425.51	29,017	30,851	5,574	11.43	488
1978	5,978.89	4,735	5,034	945	11.50	82
1979	65,345.44	51,401	54,650	10,695	11.60	922
1980	4,858.87	3,814	4,055	804	11.44	70
1981	15,647.09	12,178	12,948	2,699	11.61	232
1982	10,836.43	8,399	8,930	1,907	11.53	165
1983	12,442.51	9,594	10,200	2,242	11.50	195
1984	5,128.45	3,930	4,178	950	11.51	83
1986	1,494.54	1,127	1,198	296	11.64	25
1987	23,554.81	17,598	18,710	4,844	11.76	412
1988	22,452.53	16,671	17,725	4,728	11.70	404
1989	40,948.71	30,175	32,082	8,866	11.69	758
1990	36,294.14	26,502	28,177	8,117	11.73	692
1993	7,583.43	5,385	5,725	1,858	11.74	158
2002	36,032.66	22,488	23,910	12,123	11.90	1,019
2005	17,420.60	10,184	10,828	6,593	11.90	554
2007	6,598.07	3,649	3,880	2,718	11.92	228
2008	17,131.67	9,164	9,743	7,388	11.96	618
2011	1,742.71	824	876	867	11.98	72
2012	250.53	112	119	131	11.99	11
2013	249,644.40	105,300	111,956	137,688	12.00	11,474
2014	57,890.15	22,705	24,140	33,750	12.01	2,810
2016	1,489.28	482	512	977	12.01	81

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NESHAMINY CREEK PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 85-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
2017	486.67	138	147	340	12.03	28
2018	45,801.62	10,873	11,560	34,241	12.05	2,842
2020	41,864.50	5,304	5,639	36,225	12.06	3,004
	912,617.67	539,063	573,139	339,479		28,491
UPPER MERION RESERVOIR						
INTERIM SURVIVOR CURVE.. IOWA 85-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2060						
1969	5,832.14	3,815	4,056	1,776	27.90	64
1972	10,438.14	6,647	7,067	3,371	28.38	119
1973	122.34	77	82	40	28.77	1
1986	325.57	176	187	138	30.48	5
1992	140.54	69	73	67	30.85	2
1993	7,152.11	3,434	3,651	3,501	31.13	112
1994	884.66	415	441	443	31.42	14
1995	1,414.40	651	692	722	31.39	23
1996	13,182.68	5,940	6,315	6,867	31.39	219
2003	93,473.54	34,352	36,523	56,950	32.27	1,765
2006	25,819.68	8,417	8,949	16,871	32.56	518
2007	146.49	46	49	98	32.64	3
2010	4,017.00	1,052	1,118	2,899	33.09	88
2011	32,759.50	8,029	8,537	24,223	33.11	732
2012	61,975.36	14,081	14,971	47,004	33.17	1,417
2013	30,368.86	6,323	6,723	23,646	33.27	711
2014	171,736.28	32,338	34,382	137,354	33.40	4,112
2015	14,506.75	2,439	2,593	11,914	33.41	357
2017	31,252.14	3,860	4,104	27,148	33.71	805
2020	10,219,147.11	502,782	534,564	9,684,583	33.84	286,187
	10,724,695.29	634,943	675,079	10,049,616		297,254
PICKERING EAST						
INTERIM SURVIVOR CURVE.. IOWA 85-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2066						
1990	101,089.88	48,786	51,870	49,220	34.04	1,446
1991	6,402,419.24	3,032,186	3,223,858	3,178,562	34.18	92,995
1992	53,417.08	24,791	26,358	27,059	34.35	788
1994	62,666.63	27,999	29,769	32,898	34.36	957

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PICKERING EAST						
INTERIM SURVIVOR CURVE.. IOWA 85-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2066						
1998	6,079.25	2,455	2,610	3,469	35.07	99
1999	1,916.96	755	803	1,114	35.05	32
2007	39,068.88	11,295	12,009	27,060	36.27	746
2008	8,039.27	2,200	2,339	5,700	36.50	156
2011	6,751.09	1,524	1,620	5,131	36.87	139
2012	45,349.71	9,460	10,058	35,292	36.98	954
2014	25,560.39	4,417	4,696	20,864	37.09	563
2016	67,365.00	8,986	9,554	57,811	37.35	1,548
	6,819,723.38	3,174,854	3,375,544	3,444,179		100,423
EDGELY WELL FIELD PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 85-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2086						
2011	3,108,840.15	588,193	625,374	2,483,466	46.07	53,906
2013	6,244.57	989	1,052	5,193	46.50	112
2015	1,999.62	252	268	1,732	46.73	37
2017	33,096.80	3,035	3,227	29,870	47.06	635
	3,150,181.14	592,469	629,920	2,520,261		54,690
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 50-R3						
1931	349.32	349	349			
1932	829.01	829	829			
1937	78.44	74	78			
1938	838.68	836	839			
1939	48.05	48	48			
1940	1,709.08	1,691	1,709			
1944	733.40	718	733			
1945	1,279.27	1,247	1,279			
1950	5,254.91	5,052	5,255			
1951	18,945.39	18,095	18,945			
1952	4,366.50	4,142	4,367			
1953	12,077.38	11,459	12,077			
1954	75,113.33	70,734	75,113			
1955	11,131.53	10,477	11,132			
1956	43,491.34	40,604	43,174	317	4.68	68
1957	13,308.59	12,409	13,194	114	4.69	24

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
1958	49,031.55	45,639	48,528	504	4.74	106
1959	1,065.52	983	1,045	20	5.28	4
1961	13,089.47	11,927	12,682	408	5.92	69
1962	81.94	74	79	3	6.04	
1963	29,789.13	26,953	28,659	1,130	6.18	183
1964	5,409.02	4,842	5,148	261	6.77	39
1965	10,043.43	8,949	9,515	528	6.94	76
1966	12,933.42	11,464	12,190	744	7.14	104
1967	768.04	673	716	52	7.75	7
1968	14,068.60	12,251	13,026	1,042	7.98	131
1969	14,087.94	12,187	12,958	1,130	8.23	137
1970	55,155.05	47,378	50,377	4,778	8.49	563
1971	11,896.99	10,083	10,721	1,176	9.13	129
1972	55,366.94	46,553	49,499	5,867	9.42	623
1973	183,875.93	153,279	162,980	20,895	9.73	2,147
1974	23,265.81	19,108	20,317	2,948	10.39	284
1975	117,695.40	95,733	101,792	15,903	10.72	1,483
1976	7,002.74	5,606	5,961	1,042	11.39	91
1977	26,828.96	21,251	22,596	4,233	11.75	360
1978	177,127.99	138,709	147,488	29,640	12.12	2,446
1979	119,268.76	91,777	97,586	21,683	12.81	1,693
1980	30,170.57	22,924	24,375	5,796	13.20	439
1981	92,911.40	69,284	73,669	19,242	13.90	1,384
1982	18,502.81	13,607	14,468	4,035	14.30	282
1983	3,634.17	2,620	2,786	848	15.01	56
1984	17,665.93	12,470	13,259	4,407	15.73	280
1985	144,717.74	100,521	106,883	37,834	16.16	2,341
1986	408,877.71	277,710	295,287	113,591	16.88	6,729
1987	183,407.84	122,370	130,115	53,293	17.33	3,075
1988	442,842.11	288,467	306,725	136,117	18.06	7,537
1989	212,567.57	135,065	143,614	68,954	18.79	3,670
1990	138,992.16	86,495	91,970	47,023	19.27	2,440
1991	206,038.14	124,818	132,718	73,320	20.01	3,664
1992	506,442.01	298,294	317,174	189,268	20.76	9,117
1993	502,319.50	288,834	307,115	195,204	21.25	9,186
1994	302,214.91	168,575	179,245	122,970	22.00	5,590
1995	812,648.66	439,155	466,950	345,698	22.75	15,196
1996	167,970.21	88,235	93,820	74,151	23.27	3,187
1997	57,582.71	29,217	31,066	26,516	24.03	1,103
1998	249,107.27	121,863	129,576	119,531	24.80	4,820
1999	521,229.71	245,447	260,982	260,248	25.56	10,182
2000	528,582.55	239,131	254,266	274,316	26.33	10,418
2001	783,450.68	341,428	363,038	420,413	26.87	15,646

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
2002	3,735,713.21	1,556,672	1,655,198	2,080,515	27.64	75,272
2003	174,237.31	69,259	73,643	100,595	28.42	3,540
2004	116,510.05	44,052	46,840	69,670	29.20	2,386
2005	828,920.13	297,085	315,888	513,032	29.98	17,112
2006	1,037,730.61	351,376	373,616	664,115	30.76	21,590
2007	665,827.42	212,133	225,559	440,268	31.55	13,955
2008	1,795,151.05	535,673	569,577	1,225,574	32.33	37,908
2009	621,029.14	172,646	183,573	437,456	33.12	13,208
2010	2,098,994.00	540,071	574,254	1,524,740	33.91	44,964
2011	2,239,710.35	529,691	563,217	1,676,494	34.70	48,314
2012	2,252,942.70	485,509	516,238	1,736,704	35.50	48,921
2013	1,697,414.60	329,638	350,502	1,346,913	36.30	37,105
2014	1,119,170.29	193,393	205,633	913,537	37.09	24,630
2015	3,239,531.30	489,817	520,819	2,718,712	37.89	71,753
2016	3,408,328.30	443,083	471,127	2,937,201	38.50	76,291
2017	2,009,793.73	216,656	230,369	1,779,425	39.30	45,278
2018	5,846,060.70	499,838	531,474	5,314,587	40.11	132,500
2019	5,603,095.60	352,995	375,337	5,227,759	40.92	127,756
2020	2,414,268.91	97,536	103,709	2,310,560	41.54	55,623
2021	2,135,735.64	37,589	39,968	2,095,768	41.80	50,138
2022	650,437.19	1,951	2,074	648,363	41.89	15,478
	51,139,885.44	11,917,376	12,670,704	38,469,181		1,090,831
	74,063,507.46	17,496,069	18,602,039	55,461,468		1,625,825

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 34.1 2.20

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.3 PURIFICATION BUILDINGS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CRUM CREEK PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2043						
1998	70,178.46	38,170	36,573	33,605	19.92	1,687
1999	71,758.96	38,204	36,606	35,153	19.98	1,759
2000	105,678.79	54,932	52,634	53,045	20.09	2,640
2001	199,373.42	101,361	97,121	102,252	20.07	5,095
2002	211,190.19	104,687	100,308	110,882	20.09	5,519
2003	4,000.66	1,928	1,847	2,153	20.16	107
2004	10,555,999.46	4,946,541	4,739,630	5,816,369	20.13	288,940
2005	655,435.98	297,502	285,058	370,378	20.15	18,381
2006	535,721.08	234,539	224,728	310,993	20.22	15,380
2007	811,073.82	342,111	327,801	483,273	20.22	23,901
2008	1,232,526.47	498,187	477,348	755,178	20.27	37,256
2009	155,820.05	60,193	57,675	98,145	20.25	4,847
2010	47,356.53	17,361	16,635	30,722	20.30	1,513
2011	1,220,330.57	422,478	404,806	815,525	20.30	40,174
2012	21,630.23	7,002	6,709	14,921	20.37	732
2013	30.85	9	9	22	20.41	1
2014	204,841.35	56,352	53,995	150,847	20.42	7,387
2015	398,324.32	98,944	94,805	303,519	20.42	14,864
2016	510,089.23	112,016	107,330	402,759	20.43	19,714
2017	712,712.75	134,061	128,453	584,259	20.50	28,500
2018	2,483,565.81	383,711	367,661	2,115,905	20.52	103,114
2019	310,498.94	36,701	35,166	275,333	20.51	13,424
2020	191,362.11	15,041	14,412	176,950	20.52	8,623
2021	593,285.35	20,884	20,010	573,275	20.53	27,924
2022	197,761.78	1,187	1,137	196,624	20.54	9,573
	21,500,547.16	8,024,102	7,688,459	13,812,088		681,055
PICKERING PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2048						
1994	537,491.43	289,385	277,280	260,211	23.79	10,938
1998	479,513.02	238,030	228,073	251,440	24.10	10,433
2000	979,080.02	464,280	444,859	534,221	24.12	22,148
2001	123,108.00	56,704	54,332	68,776	24.30	2,830
2002	133,942.18	60,046	57,534	76,408	24.30	3,144
2004	40,098.64	16,869	16,163	23,935	24.44	979
2005	47,276.31	19,241	18,436	28,840	24.40	1,182
2006	1,318,253.46	517,019	495,392	822,861	24.41	33,710
2007	138,706.61	52,168	49,986	88,721	24.47	3,626

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.3 PURIFICATION BUILDINGS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PICKERING PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2048						
2008	1,886,790.61	677,169	648,843	1,237,947	24.56	50,405
2009	1,025,565.24	350,436	335,777	689,788	24.56	28,086
2010	7,375,056.90	2,382,881	2,283,206	5,091,850	24.61	206,902
2011	74,407.03	22,560	21,616	52,791	24.71	2,136
2012	1,925.56	545	522	1,403	24.73	57
2013	14,243.65	3,726	3,570	10,674	24.70	432
2014	106,398.19	25,312	24,253	82,145	24.82	3,310
2015	432,354.27	92,524	88,654	343,700	24.79	13,864
2016	198,549.22	37,327	35,766	162,784	24.83	6,556
2017	1,764,134.68	282,438	270,624	1,493,511	24.92	59,932
2018	3,502,089.58	458,424	439,248	3,062,841	24.90	123,006
2019	570,704.17	56,671	54,300	516,404	24.95	20,698
2020	435,739.73	28,497	27,305	408,435	24.99	16,344
2021	76,982.81	2,248	2,154	74,829	24.96	2,998
2022	25,660.94	128	123	25,538	24.94	1,024
	21,288,072.25	6,134,628	5,878,020	15,410,052		624,740
PICKERING EAST CARBON HOUSE						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2066						
1989	843,453.11	403,339	386,468	456,985	35.74	12,786
1991	40,404.36	18,634	17,855	22,550	35.92	628
1992	2,433.79	1,101	1,055	1,379	36.04	38
1993	62,805.82	27,810	26,647	36,159	36.18	999
1998	18,268.77	7,202	6,901	11,368	36.49	312
2006	7,228.32	2,140	2,050	5,178	37.44	138
2007	3,352.09	944	905	2,448	37.61	65
	977,946.26	461,170	441,880	536,066		14,966
NESHAMINY PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2049						
1948	132,220.95	101,413	97,171	35,050	22.40	1,565
1949	472.07	361	346	126	22.49	6
1950	69.73	53	51	19	22.58	1
1951	393.62	301	288	105	21.84	5
1952	100.83	77	74	27	21.99	1

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.3 PURIFICATION BUILDINGS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NESHAMINY PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2049						
1961	25,502.37	18,591	17,813	7,689	22.58	341
1962	406.68	294	282	125	22.89	5
1963	115.59	83	80	36	23.21	2
1967	843.49	591	566	277	23.38	12
1969	169.53	117	112	57	23.59	2
1972	29,155.96	19,873	19,042	10,114	23.24	435
1974	2,630.49	1,758	1,684	946	23.68	40
1976	5,313.17	3,500	3,354	1,960	23.69	83
1977	2,395.37	1,565	1,500	896	23.74	38
1979	4,084.38	2,619	2,509	1,575	23.92	66
1981	4,911.83	3,083	2,954	1,958	24.18	81
1982	3,768.20	2,352	2,254	1,515	23.94	63
1983	13,871.38	8,546	8,189	5,683	24.14	235
1985	418.68	252	241	177	24.23	7
1986	20,106.72	12,004	11,502	8,605	24.13	357
1987	162,002.78	95,144	91,164	70,839	24.42	2,901
1988	18,974.63	11,015	10,554	8,420	24.39	345
1990	14,138.91	7,991	7,657	6,482	24.43	265
1991	8,678.57	4,830	4,628	4,051	24.50	165
1992	19,866.05	10,875	10,420	9,446	24.60	384
1993	21,203.59	11,399	10,922	10,281	24.73	416
1994	30,727.24	16,285	15,604	15,123	24.61	615
1995	24,794.02	12,868	12,330	12,464	24.79	503
1996	76,326.48	38,911	37,283	39,043	24.76	1,577
1997	18,014.76	9,007	8,630	9,385	24.75	379
1998	1,533,730.27	750,301	718,916	814,814	24.80	32,855
2000	114,715.61	53,389	51,156	63,560	24.98	2,544
2001	30,875.75	13,968	13,384	17,492	25.12	696
2002	25,565.06	11,259	10,788	14,777	25.09	589
2003	5,254.10	2,246	2,152	3,102	25.11	124
2004	39,643.79	16,397	15,711	23,933	25.17	951
2006	211,120.42	81,134	77,740	133,380	25.23	5,287
2009	8,565.16	2,861	2,741	5,824	25.42	229
2010	184,353.16	58,274	55,836	128,517	25.42	5,056
2011	21,940.31	6,510	6,238	15,703	25.48	616
2012	651.33	180	172	479	25.59	19
2013	5,973.07	1,521	1,457	4,516	25.62	176
2014	339,553.89	78,946	75,644	263,910	25.58	10,317
2015	251,552.71	52,474	50,279	201,274	25.61	7,859
2016	195,937.27	35,817	34,319	161,618	25.70	6,289
2017	66,575.73	10,372	9,938	56,638	25.74	2,200
2018	7,496,699.52	952,831	912,975	6,583,725	25.75	255,679

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.3 PURIFICATION BUILDINGS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NESHAMINY PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2049						
2019	116,541.16	11,211	10,742	105,799	25.82	4,098
2020	247,569.11	15,721	15,063	232,506	25.80	9,012
2021	1,140,570.13	32,164	30,819	1,109,752	25.85	42,930
2022	380,190.06	1,825	1,749	378,441	25.78	14,680
	13,059,255.68	2,585,159	2,477,023	10,582,233		413,101
UPPER MERION RESERVOIR						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2053						
1970	19.55	13	12	7	25.77	
1972	325,404.34	213,693	204,754	120,650	26.01	4,639
1973	46,989.00	30,468	29,194	17,795	26.44	673
1974	5,325.43	3,433	3,289	2,036	26.33	77
1975	4,008.81	2,568	2,461	1,548	26.24	59
1979	2,863.37	1,763	1,689	1,174	26.69	44
1981	2,591.63	1,563	1,498	1,094	26.82	41
1982	2,335.67	1,393	1,335	1,001	26.92	37
1983	18,804.43	11,076	10,613	8,192	27.04	303
1986	60,784.70	34,550	33,105	27,680	27.14	1,020
1992	2,267.99	1,174	1,125	1,143	27.72	41
1993	5,874,624.42	2,989,596	2,864,543	3,010,081	27.75	108,471
1994	37,434.40	18,698	17,916	19,519	27.81	702
1996	18,374.53	8,847	8,477	9,898	27.73	357
1998	8,085.21	3,706	3,551	4,534	28.06	162
2002	31,361.04	12,883	12,344	19,017	28.33	671
2003	20,094.97	8,026	7,690	12,405	28.20	440
2004	40,102.94	15,448	14,802	25,301	28.33	893
2006	112,728.43	40,131	38,452	74,276	28.50	2,606
2007	608.21	207	198	410	28.54	14
2009	50,231.08	15,501	14,853	35,378	28.57	1,238
2010	20,466.73	5,939	5,691	14,776	28.74	514
2011	50,080.32	13,622	13,052	37,028	28.77	1,287
2012	96,570.51	24,384	23,364	73,206	28.86	2,537
2013	2,836.74	660	632	2,204	28.84	76
2014	93,819.80	19,852	19,022	74,798	28.88	2,590
2015	2,430,958.40	459,451	440,232	1,990,726	28.96	68,741
2016	128,393.53	21,262	20,373	108,021	28.97	3,729
2017	230,162.15	32,361	31,007	199,155	29.03	6,860
2018	50,860.26	5,798	5,555	45,305	29.14	1,555

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.3 PURIFICATION BUILDINGS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UPPER MERION RESERVOIR						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2053						
2019	181,858.26	15,713	15,056	166,803	29.10	5,732
2020	2,929,354.01	166,094	159,146	2,770,208	29.11	95,163
2021	51,872.05	1,297	1,243	50,629	29.19	1,734
2022	17,290.68	74	71	17,220	29.11	592
	12,949,563.59	4,181,244	4,006,345	8,943,219		313,598
PICKERING EAST (PUMP AND TREAT. BLDG.)						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2066						
1990	28,211.94	13,257	12,702	15,509	35.82	433
1991	6,401,975.90	2,952,591	2,829,086	3,572,890	35.92	99,468
1992	171,005.77	77,329	74,094	96,911	36.04	2,689
1994	13,204.18	5,716	5,477	7,727	36.35	213
1996	2,151.80	892	855	1,297	36.36	36
1999	4,026.13	1,539	1,475	2,552	36.77	69
2000	579,796.25	215,626	206,606	373,190	36.73	10,160
2001	5,861.98	2,104	2,016	3,846	37.05	104
2002	25,919.57	9,010	8,633	17,286	37.07	466
2006	179,409.26	53,123	50,901	128,508	37.44	3,432
2009	109,323.30	27,462	26,313	83,010	38.01	2,184
2010	7,759,984.69	1,832,908	1,756,239	6,003,746	38.00	157,993
2011	233,676.97	51,502	49,348	184,329	38.03	4,847
2012	33,852.81	6,899	6,610	27,242	38.10	715
2013	44,291.18	8,256	7,911	36,381	38.20	952
2014	3,179.89	535	513	2,667	38.33	70
2015	456,566.43	68,120	65,271	391,296	38.50	10,164
2016	131,986.78	17,158	16,440	115,546	38.50	3,001
2017	123,698.34	13,508	12,943	110,755	38.73	2,860
2018	99,169.78	8,737	8,372	90,798	38.80	2,340
2019	464,165.70	30,774	29,487	434,679	38.74	11,220
2020	219,549.37	9,441	9,046	210,503	38.90	5,411
2021	28,508.43	539	516	27,992	38.93	719
2022	9,502.81	30	29	9,474	38.79	244
	17,129,019.26	5,407,056	5,180,882	11,948,137		319,790

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.3 PURIFICATION BUILDINGS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MEDIA FILTRATION PLANT						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2038						
1942	41,972.27	35,483	33,999	7,973	14.58	547
1957	112,392.37	91,690	87,855	24,538	14.62	1,678
1964	4,599.54	3,666	3,513	1,087	14.71	74
1983	8,706.77	6,242	5,981	2,726	15.30	178
1985	335,356.46	236,628	226,730	108,626	15.33	7,086
1988	17,789.00	12,248	11,736	6,053	15.27	396
1989	1,413,069.98	962,583	922,319	490,751	15.33	32,012
1991	7,990.50	5,332	5,109	2,882	15.33	188
1994	611.96	392	376	236	15.54	15
1995	61,222.27	38,815	37,191	24,031	15.44	1,556
1996	47,419.43	29,552	28,316	19,104	15.57	1,227
1998	108,309.36	65,332	62,599	45,710	15.62	2,926
2001	44,862.77	25,599	24,528	20,335	15.61	1,303
2006	600,823.66	300,892	288,306	312,518	15.70	19,906
2009	296,446.14	132,660	127,111	169,335	15.74	10,758
2021	1,101,384.28	49,562	47,489	1,053,895	15.92	66,199
2022	367,128.09	2,864	2,744	364,384	15.90	22,917
	4,570,084.85	1,999,540	1,915,901	2,654,184		168,966
BRISTOL WATER TREATMENT PLANT BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2060						
1973	419,035.57	257,372	246,606	172,429	30.62	5,631
1986	2,527.62	1,337	1,281	1,247	31.82	39
1992	443,845.04	212,602	203,709	240,136	32.36	7,421
1997	229,827.62	98,964	94,824	135,003	32.72	4,126
2006	610,734.67	195,252	187,085	423,650	33.51	12,642
2007	66,123.95	20,088	19,248	46,876	33.80	1,387
2008	274,357.42	79,234	75,920	198,438	33.87	5,859
2009	1,624,368.06	445,239	426,615	1,197,753	33.76	35,478
2010	240,301.53	61,830	59,244	181,058	33.91	5,339
2011	58,858.83	14,108	13,518	45,341	34.09	1,330
2013	60,188.90	12,273	11,760	48,429	34.17	1,417
2014	71,895.12	13,257	12,702	59,193	34.27	1,727
2015	45,917.54	7,530	7,215	38,703	34.40	1,125
2016	188,256.73	26,958	25,830	162,426	34.41	4,720
2017	935,617.89	113,303	108,564	827,054	34.47	23,993
2018	812,241.63	79,518	76,192	736,050	34.56	21,298
2019	108,752.02	8,015	7,680	101,072	34.56	2,925

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.3 PURIFICATION BUILDINGS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BRISTOL WATER TREATMENT PLANT BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2060						
2020	81,209.78	3,906	3,743	77,467	34.61	2,238
2021	30,000.00	636	609	29,391	34.59	850
2022	10,000.00	36	34	9,966	34.60	288
	6,314,059.92	1,651,458	1,582,379	4,731,681		139,833
INGRAM'S MILL						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
1972	1,761,231.95	1,472,038	1,410,463	350,769	9.77	35,903
1988	30,907.38	23,888	22,889	8,019	9.92	808
1989	235,613.21	180,574	173,021	62,593	9.98	6,272
1990	10,856.31	8,273	7,927	2,929	9.92	295
1995	21,447.72	15,605	14,952	6,495	10.01	649
1996	7,633.60	5,504	5,274	2,360	9.96	237
1998	96,792.11	68,045	65,199	31,593	10.03	3,150
1999	1,508.00	1,046	1,002	506	10.04	50
2002	201,377.15	133,634	128,044	73,333	10.01	7,326
	2,367,367.43	1,908,607	1,828,771	538,596		54,690
FERN HILL						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2073						
1998	8,053,827.96	2,983,943	2,859,126	5,194,702	40.35	128,741
1999	5,179.85	1,862	1,784	3,396	40.54	84
2000	6,156.80	2,143	2,053	4,103	40.75	101
2003	5,188.46	1,625	1,557	3,631	41.13	88
2004	1,161.96	349	334	828	41.42	20
2009	45,679.22	10,598	10,155	35,525	42.20	842
2010	17,682.10	3,844	3,683	13,999	42.30	331
2011	262,897.54	53,132	50,910	211,988	42.44	4,995
2012	4,739.42	887	850	3,890	42.33	92
2014	3,905.87	599	574	3,332	42.76	78
2015	2,515.53	343	329	2,187	42.75	51

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.3 PURIFICATION BUILDINGS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FERN HILL						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2073						
2016	42,579.73	5,020	4,810	37,770	43.03	878
2017	16,062.48	1,595	1,528	14,534	43.10	337
2019	2,637.33	157	150	2,487	43.33	57
	8,470,214.25	3,066,097	2,937,844	5,532,370		136,695
BEAR GAP TREATMENT PLANT BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
1995	5,379,721.91	2,978,752	2,854,153	2,525,569	21.56	117,141
1996	23,540.68	12,790	12,255	11,286	21.64	522
2002	25,666.92	12,217	11,706	13,961	21.74	642
2005	4,350.60	1,887	1,808	2,543	21.86	116
2006	140,696.24	58,727	56,270	84,426	21.98	3,841
2012	19,244.23	5,893	5,646	13,598	22.10	615
2021	900,012.06	29,250	28,026	871,986	22.34	39,032
2022	300,004.02	1,680	1,610	298,394	22.35	13,351
	6,793,236.66	3,101,196	2,971,475	3,821,762		175,260
SHENANGO VALLEY TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2075						
2000	25,079,702.82	8,564,719	8,206,463	16,873,240	41.94	402,319
2001	236,677.67	78,577	75,290	161,387	41.75	3,866
2002	576,733.48	184,555	176,835	399,898	41.98	9,526
2003	3,936.05	1,210	1,159	2,777	42.23	66
2010	75,799.79	16,206	15,528	60,272	43.20	1,395
2011	322,060.14	64,058	61,378	260,682	43.30	6,020
2012	2,210,985.70	403,063	386,203	1,824,783	43.73	41,728
2013	5,616.70	939	900	4,717	43.61	108
2014	13,522.59	2,034	1,949	11,574	43.79	264
2015	24,997.28	3,325	3,186	21,811	44.01	496
2016	233,967.84	27,047	25,916	208,052	44.00	4,728
2017	128,937.64	12,494	11,971	116,966	44.27	2,642
2018	625,969.76	48,826	46,784	579,186	44.33	13,065
2019	2,681,889.71	156,354	149,814	2,532,076	44.42	57,003

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.3 PURIFICATION BUILDINGS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SHENANGO VALLEY TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2075						
2020	142,033.03	5,369	5,144	136,889	44.55	3,073
2021	780,274.14	12,953	12,411	767,863	44.50	17,255
2022	219,852.97	616	590	219,263	44.52	4,925
	33,362,957.31	9,582,345	9,181,522	24,181,435		568,479
INGRAM'S MILL PLANT- NEW						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2077						
2002	25,320,902.96	7,950,764	7,618,188	17,702,714	43.14	410,355
2005	58,508.17	16,265	15,585	42,924	43.49	987
2006	607,419.40	160,723	154,000	453,419	43.77	10,359
2008	11,913.72	2,834	2,715	9,198	44.05	209
2009	653.71	147	141	513	44.07	12
2011	12,470.68	2,427	2,325	10,145	44.50	228
2012	4,813.60	864	828	3,986	44.60	89
2013	895.98	147	141	755	44.73	17
2014	35,133.40	5,172	4,956	30,178	44.88	672
2015	71,561.83	9,325	8,935	62,627	45.06	1,390
2016	567,643.98	63,973	61,297	506,347	45.27	11,185
2017	246,119.54	23,381	22,403	223,717	45.25	4,944
2018	417,036.15	31,736	30,409	386,628	45.51	8,495
2019	22,930.07	1,305	1,250	21,680	45.56	476
2020	114,514.51	4,226	4,049	110,465	45.64	2,420
2021	30,000.00	486	466	29,534	45.55	648
2022	10,000.00	27	26	9,974	45.54	219
	27,532,517.70	8,273,802	7,927,714	19,604,804		452,705
BUBBLING SPRINGS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2065						
2004	4,403.54	1,438	1,378	3,026	36.60	83
2005	1,290,445.00	404,167	387,261	903,184	36.73	24,590
2006	43,718.55	13,081	12,534	31,185	36.88	846

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.3 PURIFICATION BUILDINGS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BUBBLING SPRINGS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2065						
2007	13,919.80	3,963	3,797	10,123	37.06	273
2008	15,507.39	4,179	4,004	11,503	37.27	309
2010	4,008,460.96	960,828	920,637	3,087,824	37.27	82,850
	5,376,455.24	1,387,656	1,329,611	4,046,844		108,951
EMLENTON						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2070						
2010	3,581,595.32	803,710	770,092	2,811,504	40.61	69,232
2011	11,411.03	2,392	2,292	9,119	40.53	225
2013	7,070.06	1,250	1,198	5,872	40.75	144
2016	6,228.85	763	731	5,498	41.20	133
2018	7,048.68	586	561	6,487	41.30	157
	3,613,353.94	808,701	774,874	2,838,480		69,891
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 50-S0						
1944	3,871.65	3,522	3,375	497	7.72	64
1948	21,757.74	19,256	18,451	3,307	9.58	345
1960	3,653.70	3,001	2,875	778	13.44	58
1961	29,451.64	23,974	22,971	6,480	13.88	467
1962	11,071.27	8,930	8,556	2,515	14.33	176
1966	6,791.59	5,301	5,079	1,712	15.68	109
1971	244.93	183	175	70	17.28	4
1975	785.56	562	538	247	18.61	13
1977	2,948.24	2,058	1,972	976	19.35	50
1978	46,698.21	32,278	30,928	15,770	19.54	807
1979	5,062.52	3,441	3,297	1,765	20.14	88
1980	25,138.01	16,898	16,191	8,947	20.36	439
1981	11,715.68	7,782	7,456	4,259	20.60	207
1982	2,429.26	1,593	1,526	903	20.85	43
1983	6,594.80	4,242	4,065	2,530	21.49	118
1984	67,939.17	43,087	41,285	26,654	21.77	1,224
1985	218,391.67	136,451	130,743	87,648	22.07	3,971
1986	71,054.73	43,692	41,864	29,190	22.39	1,304
1987	103,961.65	62,855	60,226	43,736	22.72	1,925
1988	16,087.36	9,556	9,156	6,931	23.07	300

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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-S0						
1989	201,090.67	117,879	112,948	88,142	23.12	3,812
1990	101,955.41	58,594	56,143	45,812	23.50	1,949
1992	68,554.95	37,733	36,155	32,400	24.30	1,333
1994	209,240.10	110,311	105,697	103,543	24.88	4,162
1995	33,410.53	17,250	16,528	16,882	25.06	674
1996	48,279.13	24,241	23,227	25,052	25.53	981
1997	333,777.14	163,551	156,710	177,067	25.76	6,874
1998	694,579.48	331,592	317,722	376,858	26.00	14,495
1999	41,307.47	19,171	18,369	22,938	26.27	873
2000	207,701.04	93,507	89,596	118,105	26.56	4,447
2001	86,676.87	37,774	36,194	50,483	26.87	1,879
2002	98,780.22	41,557	39,819	58,962	27.20	2,168
2003	4,786.33	1,948	1,867	2,920	27.33	107
2004	130,900.50	51,117	48,979	81,922	27.70	2,957
2005	227,944.57	85,525	81,948	145,997	27.89	5,235
2006	106,484.29	38,239	36,639	69,845	28.11	2,485
2007	1,189,026.48	405,101	388,156	800,871	28.54	28,061
2008	56,494.55	18,332	17,565	38,929	28.62	1,360
2009	96,661.86	29,579	28,342	68,320	28.92	2,362
2010	902,938.50	258,872	248,044	654,895	29.23	22,405
2011	6,422,272.04	1,719,242	1,647,327	4,774,945	29.41	162,358
2012	5,328,843.73	1,319,422	1,264,231	4,064,612	29.62	137,225
2013	1,016,612.45	230,364	220,728	795,884	29.86	26,654
2014	3,787,653.68	777,984	745,441	3,042,212	29.98	101,475
2015	2,886,794.31	527,995	505,909	2,380,885	30.15	78,968
2016	2,418,950.29	385,339	369,220	2,049,730	30.35	67,536
2017	11,385,556.62	1,535,912	1,471,666	9,913,891	30.46	325,472
2018	4,686,843.20	511,335	489,946	4,196,897	30.62	137,064
2019	13,664,538.14	1,127,324	1,080,169	12,584,369	30.58	411,523
2020	2,826,973.41	152,939	146,542	2,680,432	30.61	87,567
2021	2,919,334.04	70,064	67,133	2,852,201	30.50	93,515
2022	943,411.18	3,868	3,706	939,705	30.36	30,952
	63,784,022.56	10,732,323	10,283,396	53,500,627		1,780,640
	249,088,674.06	69,305,084	66,406,096	182,682,578		6,023,360

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.3 2.42

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.61 OFFICE BUILDINGS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BRYN MAWR OFFICE						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 6-2051						
1986	3,171,633.76	2,063,465	2,401,629	770,004	19.20	40,104
1987	25,773.08	16,389	19,075	6,698	19.90	337
1988	185,616.91	115,899	134,893	50,724	20.30	2,499
1989	1,712.02	1,048	1,220	492	20.73	24
1990	18,518.40	11,113	12,934	5,584	21.16	264
1991	47,669.56	28,144	32,756	14,913	21.33	699
1992	27,056.27	15,617	18,176	8,880	21.79	408
1993	142,662.08	80,390	93,564	49,098	22.27	2,205
1994	68,954.62	38,077	44,317	24,637	22.50	1,095
1995	41,219.85	22,164	25,796	15,424	23.00	671
1996	75,454.02	39,636	46,132	29,322	23.27	1,260
1997	279,085.85	142,976	166,407	112,679	23.56	4,783
1998	107,602.02	53,672	62,468	45,134	23.87	1,891
1999	139,263.70	67,487	78,547	60,717	24.20	2,509
2000	169,210.06	79,867	92,956	76,254	24.33	3,134
2001	12,503.77	5,708	6,643	5,860	24.70	237
2002	1,697,882.72	751,143	874,242	823,641	24.89	33,091
2003	103,740.76	44,349	51,617	52,124	25.11	2,076
2004	1,467,914.32	604,487	703,551	764,363	25.35	30,152
2005	3,513,711.05	1,388,970	1,616,597	1,897,114	25.62	74,048
2006	7,409,475.90	2,800,782	3,259,779	4,149,697	25.92	160,096
2007	2,220,142.39	802,359	933,851	1,286,291	26.07	49,340
2008	1,282,764.55	441,014	513,288	769,476	26.25	29,313
2009	1,701,151.50	553,044	643,678	1,057,474	26.47	39,950
2010	492,148.38	150,942	175,679	316,470	26.56	11,915
2011	13,318.14	3,822	4,448	8,870	26.70	332
2012	13,547.00	3,606	4,197	9,350	26.88	348
2013	120,399.98	29,498	34,332	86,068	26.96	3,192
2014	175,745.95	39,086	45,491	130,254	27.09	4,808
2015	1,005,345.64	199,461	232,149	773,197	27.27	28,353
2016	420,986.80	73,083	85,060	335,927	27.36	12,278
2017	7,946,999.31	1,169,798	1,361,507	6,585,493	27.51	239,385
2018	5,578,023.45	667,132	776,463	4,801,561	27.60	173,970
2019	12,123,019.85	1,097,133	1,276,933	10,846,087	27.64	392,405
2020	239,812.06	14,269	16,607	223,205	27.66	8,070
2021	14,097,353.80	373,580	434,803	13,662,551	27.58	495,379
2022	4,699,117.93	21,146	24,611	4,674,506	27.42	170,478
	70,836,537.45	14,010,356	16,306,399	54,530,138		2,021,099

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.61 OFFICE BUILDINGS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GREAT VALLEY OFFICE						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 6-2038						
1997	2,419.92	1,503	1,749	671	15.09	44
1998	9,930.67	6,062	7,055	2,875	15.16	190
1999	143,190.25	86,000	100,094	43,096	15.13	2,848
2000	65,020.82	38,180	44,437	20,584	15.29	1,346
2001	112,466.32	64,646	75,240	37,226	15.35	2,425
2002	105,728.29	59,514	69,267	36,461	15.34	2,377
2004	3,279.03	1,752	2,039	1,240	15.47	80
2006	1,249.78	628	731	519	15.60	33
2008	39,671.48	18,546	21,585	18,086	15.66	1,155
2009	14,505.76	6,491	7,555	6,951	15.74	442
2010	111,728.35	47,652	55,461	56,267	15.80	3,561
2011	239,247.10	96,967	112,858	126,389	15.77	8,015
2012	1,508.52	575	669	839	15.83	53
2013	2,677.95	951	1,107	1,571	15.88	99
2014	2,777.98	911	1,060	1,718	15.89	108
2015	532,854.31	158,631	184,628	348,227	15.93	21,860
2016	119,904.71	31,787	36,996	82,908	15.94	5,201
2017	39,248.16	9,004	10,480	28,769	15.95	1,804
2018	74,792.54	14,218	16,548	58,244	15.97	3,647
2019	35,332.54	5,187	6,037	29,295	15.98	1,833
2020	9,041.80	892	1,038	8,004	15.98	501
2021	1,028,194.87	46,166	53,732	974,463	15.94	61,133
2022	342,731.62	2,673	3,111	339,621	15.90	21,360
	3,037,502.77	698,936	813,479	2,224,024		140,115
UTMA, BELL TAVERN OFFICE						
FULLY ACCRUED						
2003	5,127.76	5,128	5,128			
	5,127.76	5,128	5,128			
EASTERN DIVISION OPERATIONS CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 6-2045						
1995	3,151,378.55	1,812,358	2,109,656	1,041,722	19.76	52,719
1996	313,010.27	176,506	205,460	107,550	19.91	5,402
1997	34.96	19	22	13	20.09	1
1998	5,245.54	2,828	3,292	1,954	20.30	96

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.61 OFFICE BUILDINGS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EASTERN DIVISION OPERATIONS CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 6-2045						
1999	22,442.03	11,793	13,728	8,715	20.54	424
2000	18,061.74	9,271	10,792	7,270	20.62	353
2002	130,235.91	63,269	73,648	56,588	20.90	2,708
2003	54,395.27	25,598	29,797	24,598	21.09	1,166
2004	47.21	21	24	23	21.31	1
2005	7,878.92	3,457	4,024	3,855	21.42	180
2006	369,298.94	156,472	182,140	187,159	21.42	8,738
2008	96,553.65	37,444	43,586	52,967	21.71	2,440
2009	9,137.25	3,367	3,919	5,218	21.85	239
2010	1,493.58	521	606	887	21.92	40
2011	304,973.64	100,336	116,795	188,179	21.93	8,581
2012	46,969.34	14,382	16,741	30,228	22.10	1,368
2013	69,292.97	19,645	22,868	46,425	22.11	2,100
2014	50,533.65	13,078	15,223	35,310	22.19	1,591
2015	188,720.52	43,953	51,163	137,557	22.23	6,188
2016	16,450.77	3,367	3,919	12,531	22.34	561
2017	38,096.44	6,678	7,773	30,323	22.35	1,357
2018	11,582.66	1,659	1,931	9,652	22.43	430
2019	21,910.25	2,393	2,786	19,125	22.44	852
2020	30,615.81	2,214	2,577	28,039	22.46	1,248
2021	1,290,297.93	41,806	48,664	1,241,634	22.40	55,430
2022	430,099.32	2,409	2,804	427,295	22.30	19,161
	6,678,757.12	2,554,844	2,973,939	3,704,818		173,374
GLENSIDE BUILDING						
FULLY ACCRUED						
1957	16,729.16	16,729	16,729			
	16,729.16	16,729	16,729			
SHAMOKIN OFFICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 6-2025						
1925	10,357.50	10,358	10,358			
1949	43.16	42	43			
1951	215.78	208	216			
1952	12,912.02	12,429	12,912			
1953	533.75	514	534			

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.61 OFFICE BUILDINGS

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

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SHAMOKIN OFFICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 6-2025						
1966	22,999.95	21,799	23,000			
1967	622.80	590	623			
1969	311.96	295	312			
1971	151.50	143	152			
1978	1,925.00	1,794	1,925			
1979	8,511.25	7,932	8,511			
1981	751.41	698	751			
1984	7,087.46	6,528	7,087			
1985	4,503.74	4,138	4,504			
1986	15,680.45	14,407	15,680			
1989	5,533.35	5,038	5,533			
1990	743,356.45	674,968	743,356			
1991	35,970.37	32,629	35,970			
1992	8,819.93	7,950	8,820			
1993	27,286.97	24,556	27,287			
1994	30,495.03	27,333	30,495			
1995	6,910.36	6,174	6,910			
1996	50,618.27	44,969	50,618			
1997	28,222.30	25,005	28,222			
1998	19,875.74	17,513	19,876			
2000	28,400.84	24,709	28,401			
2001	68,390.99	59,179	68,391			
2002	79,929.91	68,668	79,930			
2003	15,044.05	12,834	15,044			
2004	27,422.58	23,219	27,423			
2005	46,930.64	39,304	46,931			
2006	5,742.42	4,766	5,742			
2007	53,705.39	44,044	53,705			
2008	14,326.12	11,603	14,326			
2009	12,869.26	10,256	12,869			
2010	183,782.88	144,031	183,783			
2011	442.90	340	443			
2013	4,584.80	3,346	4,585			
	1,585,269.28	1,394,309	1,585,269			

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.61 OFFICE BUILDINGS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BUTLER BUILDING						
FULLY ACCRUED						
2006	1,827.34	1,827	1,827			
	1,827.34	1,827	1,827			
WHITE HAVEN OFFICE						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 6-2032						
1977	98,349.71	82,299	98,248	101	8.73	12
2007	19,302.28	11,473	13,696	5,606	10.06	557
2008	101,301.51	58,502	69,840	31,462	10.06	3,127
2010	963,198.48	518,393	618,857	344,342	10.08	34,161
2011	6,682.00	3,441	4,108	2,574	10.13	254
2012	2,277.05	1,117	1,333	944	10.13	93
2013	695.58	322	384	311	10.15	31
2015	1,384.35	553	660	724	10.14	71
2016	8,362.31	3,020	3,605	4,757	10.17	468
2017	3,926.22	1,249	1,491	2,435	10.18	239
2020	6,252.13	918	1,096	5,156	10.17	507
2021	5,512.50	379	452	5,060	10.15	499
2022	1,837.50	22	26	1,811	10.14	179
	1,219,081.62	681,688	813,798	405,284		40,198
OAKLAND BEACH						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 6-2028						
1997	51,750.88	41,499	49,542	2,209	6.11	362
1998	7,820.00	6,222	7,428	392	6.10	64
2009	1,246.99	839	1,002	245	6.19	40
	60,817.87	48,560	57,971	2,847		466
HONESDALE						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 6-2034						
1989	22,705.86	16,880	20,151	2,555	11.30	226
2002	22,713.32	14,221	16,977	5,736	11.79	487
2008	1,334.47	714	852	482	11.96	40
2009	348,869.51	179,703	214,529	134,341	12.00	11,195

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.61 OFFICE BUILDINGS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HONESDALE						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 6-2034						
2010	964.25	477	569	395	12.00	33
2011	3,027.06	1,428	1,705	1,322	12.03	110
2014	4,677.08	1,827	2,181	2,496	12.09	206
2016	16,824.58	5,418	6,468	10,357	12.11	855
2017	1,530.77	431	515	1,016	12.11	84
2019	213,786.51	39,508	47,165	166,622	12.13	13,736
	636,433.41	260,607	311,112	325,321		26,972
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 50-R3						
2009	50,216.63	13,960	16,665	33,551	33.12	1,013
2010	37,218.51	9,576	11,432	25,787	33.91	760
2011	115,019.95	27,202	32,474	82,546	34.70	2,379
2012	106,104.54	22,866	27,297	78,807	35.50	2,220
2013	139,332.97	27,058	32,302	107,031	36.30	2,949
2014	790.09	137	164	627	37.09	17
2015	219,927.05	33,253	39,697	180,230	37.89	4,757
2016	238,573.20	31,015	37,026	201,548	38.50	5,235
2017	488,393.11	52,649	62,852	425,541	39.30	10,828
2018	388,953.51	33,256	39,701	349,253	40.11	8,707
2019	1,896,611.72	119,487	142,643	1,753,969	40.92	42,863
2020	99,504.68	4,020	4,799	94,706	41.54	2,280
2021	315,512.27	5,553	6,629	308,883	41.80	7,390
2022	105,170.76	316	377	104,794	41.89	2,502
	4,201,328.99	380,348	454,058	3,747,271		93,900
	88,279,412.77	20,053,332	23,339,709	64,939,703		2,496,124

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.0 2.83

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CRUM CREEK PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 6-2025						
2004	5,312.35	4,488	4,967	345	3.26	106
2006	6,572.82	5,455	6,037	536	3.23	166
	11,885.17	9,943	11,004	881		272
PICKERING PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 6-2025						
2004	6,084.35	5,141	5,689	395	3.26	121
	6,084.35	5,141	5,689	395		121
NESHAMINY PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 6-2034						
1909	1,116.87	1,117	1,117			
1971	627.63	526	583	44	9.85	4
1981	1,969.59	1,549	1,718	252	11.06	23
1989	685.77	508	563	122	11.50	11
1993	10,915.67	7,751	8,595	2,321	11.74	198
2000	30,649.71	19,800	21,956	8,694	11.92	729
2002	13,253.52	8,272	9,173	4,081	11.90	343
2004	23,926.92	14,270	15,824	8,103	12.01	675
2017	2,238.08	629	697	1,541	12.14	127
2021	10,950.01	638	707	10,243	12.12	845
2022	3,650.01	37	41	3,609	12.10	298
	99,983.78	55,097	60,975	39,009		3,253
IRONWORKS						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 6-2024						
1955	183.83	178	184			
1994	23,915.98	22,101	23,916			
1995	1,368.26	1,263	1,368			
2002	5,352.67	4,810	5,353			
	30,820.74	28,352	30,821			

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BRYN MAWR GARAGE						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 6-2038						
1993	25,124.39	16,469	18,228	6,896	15.11	456
1994	2,712.96	1,754	1,941	772	15.17	51
1997	2,404.92	1,488	1,647	758	15.25	50
1999	46,296.88	27,593	30,540	15,757	15.42	1,022
2001	1,264.22	724	801	463	15.48	30
2004	20,165.41	10,702	11,845	8,320	15.70	530
2005	501.48	259	287	215	15.72	14
2012	13,756.25	5,230	5,789	7,968	15.89	501
2017	5,571.58	1,276	1,412	4,159	16.00	260
2019	20,569.26	3,015	3,337	17,232	16.01	1,076
2021	4,680.44	210	232	4,448	15.97	279
2022	1,560.15	12	13	1,547	15.93	97
	144,607.94	68,732	76,073	68,535		4,366
GREAT VALLEY OPERATIONS						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 6-2031						
1997	3,764.57	2,758	3,053	712	9.03	79
1999	175,189.32	125,155	138,522	36,667	9.10	4,029
2002	53,453.65	36,632	40,544	12,909	9.07	1,423
2003	12,551.60	8,448	9,350	3,201	9.11	351
2004	7,024.71	4,638	5,133	1,891	9.13	207
2006	5,231.92	3,313	3,667	1,565	9.12	172
2007	119.72	74	82	38	9.12	4
2009	16,511.87	9,621	10,649	5,863	9.13	642
2014	13,874.07	6,343	7,020	6,854	9.20	745
2015	2,300.65	974	1,078	1,223	9.20	133
2016	9,395.71	3,615	4,001	5,395	9.20	586
2017	15,507.85	5,282	5,846	9,662	9.20	1,050
2021	1,912.50	144	159	1,753	9.19	191
2022	637.50	9	10	628	9.18	68
	317,475.64	207,006	229,115	88,361		9,680

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SPRINGFIELD OPERATIONS						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 6-2044						
1984	2,156,615.67	1,465,420	1,621,930	534,686	17.81	30,022
1985	24,926.45	16,671	18,452	6,475	18.20	356
1987	32,825.75	21,330	23,608	9,218	18.73	492
1988	3,596.76	2,306	2,552	1,044	18.88	55
1990	57,617.76	35,856	39,686	17,932	19.27	931
1991	3,149.64	1,937	2,144	1,006	19.25	52
1992	15,524.86	9,375	10,376	5,149	19.51	264
1993	8,731.17	5,196	5,751	2,980	19.56	152
1994	2,926.47	1,706	1,888	1,038	19.87	52
1996	7,830.00	4,396	4,866	2,964	20.12	147
1997	170,386.68	94,036	104,079	66,307	20.09	3,300
1998	13,639.55	7,353	8,138	5,501	20.30	271
1999	2,881,392.86	1,520,799	1,683,224	1,198,169	20.35	58,878
2000	8,077.34	4,164	4,609	3,469	20.44	170
2002	11,385.36	5,554	6,147	5,238	20.74	253
2003	2,415.62	1,146	1,268	1,147	20.77	55
2004	995.67	458	507	489	20.86	23
2005	49,658.55	22,043	24,397	25,261	20.98	1,204
2006	87,210.78	37,361	41,351	45,860	21.01	2,183
2007	36,096.70	14,854	16,440	19,656	21.09	932
2008	8,508.23	3,345	3,702	4,806	21.22	226
2009	279,692.47	104,829	116,025	163,667	21.27	7,695
2010	116,736.74	41,558	45,996	70,740	21.25	3,329
2011	477,915.43	159,767	176,830	301,085	21.41	14,063
2012	1,027.24	322	356	671	21.40	31
2014	7,851.99	2,081	2,303	5,549	21.49	258
2015	54,058.24	12,882	14,258	39,800	21.58	1,844
2017	17,551.19	3,159	3,496	14,055	21.64	649
2018	22,673.05	3,351	3,709	18,964	21.63	877
2021	1,912.50	64	71	1,842	21.62	85
2022	637.50	4	4	633	21.52	29
	6,563,568.22	3,603,323	3,988,166	2,575,402		128,878

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MEDIA - OLD GARAGE						
FULLY ACCRUED						
1964	28,863.00	28,863	28,863			
1984	6,366.00	6,366	6,366			
1989	175.00	175	175			
1995	9,492.30	9,492	9,492			
	44,896.30	44,896	44,896			
MEDIA - NEW GARAGE						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 6-2034						
1984	247,793.00	190,825	212,773	35,020	11.27	3,107
1985	42,277.00	32,317	36,034	6,243	11.33	551
1990	16,940.00	12,424	13,853	3,087	11.54	268
2008	11,286.60	6,021	6,714	4,573	12.02	380
	318,296.60	241,587	269,373	48,924		4,306
COMMERCE STREET GARAGE						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 6-2025						
1915	19.94	20	20			
1951	72.85	70	73			
1962	115.18	109	115			
1966	666.30	632	666			
1971	2,900.00	2,738	2,900			
1972	281.95	265	282			
1973	68.38	64	68			
1974	110.62	104	111			
1986	9,876.02	9,074	9,876			
1987	13,215.15	12,077	13,215			
1988	475.94	435	476			
1990	3,345.30	3,038	3,345			
2014	5,983.57	4,220	5,476	507	3.24	156
	37,131.20	32,846	36,624	507		156

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FENCE AT PIPE YARD - ROARING CREEK						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 6-2022						
2008	10,521.68	10,330	10,522			
	10,521.68	10,330	10,522			
GARAGE AND TOOL HOUSE AT RESERVOIR NO. 6						
FULLY ACCRUED						
1907	2,822.87	2,823	2,823			
1987	8,590.29	8,590	8,590			
1988	880.00	880	880			
1989	10,152.56	10,153	10,153			
2011	2,309.51	2,310	2,309			
	24,755.23	24,756	24,755			
BUILDING AT RESERVOIR NO. 2 - BEAR GAP						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 6-2021						
1921	641.37	641	641			
1981	10,140.88	10,141	10,141			
2008	13,047.53	13,048	13,048			
	23,829.78	23,830	23,830			
SHENANGO VALLEY TREATMENT PLANT GARAGE						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 6-2075						
2000	447,558.75	174,235	198,852	248,707	34.12	7,289
2003	6,796.92	2,332	2,661	4,135	35.90	115
2008	4,593.04	1,194	1,363	3,230	39.16	82
2021	29,062.50	482	550	28,512	44.30	644
2022	9,687.50	27	31	9,657	44.12	219
	497,698.71	178,270	203,457	294,242		8,349

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WAYMART GARAGE						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 6-2034						
1992	798.55	575	656	142	11.57	12
2003	5,752.18	3,516	4,013	1,739	11.93	146
2010	3,915.23	1,932	2,205	1,710	12.06	142
2021	3,750.00	219	250	3,500	12.12	289
2022	1,250.00	13	15	1,235	12.10	102
	15,465.96	6,255	7,139	8,327		691
WESTERN UTILITIES						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 6-2046						
1997	235.55	126	144	92	21.55	4
1998	44.80	23	26	19	21.70	1
2000	8,540.51	4,235	4,833	3,707	22.11	168
2008	17,418.79	6,539	7,463	9,956	22.88	435
	26,239.65	10,923	12,466	13,774		608
FAWN LAKE						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 6-2040						
1990	29,050.03	19,185	21,896	7,154	16.33	438
1991	22,891.42	14,923	17,031	5,860	16.42	357
1992	140.00	90	103	37	16.55	2
1993	4,907.00	3,104	3,543	1,364	16.70	82
1994	9,557.62	5,968	6,811	2,746	16.69	165
1995	14,955.84	9,162	10,456	4,499	16.92	266
	81,501.91	52,432	59,840	21,662		1,310

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HONESDALE						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 6-2034						
2011	5,868.00	2,763	3,153	2,715	12.08	225
	5,868.00	2,763	3,153	2,715		225
	8,260,630.86	4,606,482	5,097,898	3,162,734		162,215
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					19.5	1.96

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BRYN MAWR						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2051						
1971	11,059.91	9,262	10,368	692	9.85	70
1990	827.32	554	620	207	15.64	13
1991	24.02	16	18	6	15.98	
1992	13,867.77	8,953	10,022	3,846	16.33	236
1993	3,440.41	2,176	2,436	1,005	16.70	60
1994	2,175.88	1,346	1,507	669	17.09	39
1995	1,056.10	641	718	339	17.30	20
2004	20,592.03	9,540	10,679	9,913	20.56	482
2008	3,915,511.54	1,501,990	1,681,358	2,234,154	22.09	101,139
2009	5,227,966.51	1,893,047	2,119,115	3,108,852	22.46	138,417
2010	1,438,903.31	488,652	547,007	891,896	22.85	39,033
2011	391,169.74	124,040	138,853	252,317	23.15	10,899
2012	122,346.81	35,909	40,197	82,150	23.47	3,500
2013	188,260.58	50,416	56,437	131,824	23.93	5,509
2014	154,291.08	37,431	41,901	112,390	24.20	4,644
2015	93,691.65	20,172	22,581	71,111	24.60	2,891
2016	24,784.68	4,645	5,200	19,585	24.93	786
2017	3,617.04	572	640	2,977	25.28	118
2018	495,571.80	63,384	70,953	424,618	25.57	16,606
	12,109,158.18	4,252,746	4,760,609	7,348,549		324,462
CRUM CREEK PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2029						
2004	20.09	14	16	4	6.94	1
2005	4,249.55	2,997	3,355	895	7.00	128
2006	6,371.21	4,405	4,931	1,440	7.03	205
2008	16,711.37	11,053	12,373	4,338	7.04	616
2011	33,923.75	20,422	22,861	11,063	7.11	1,556
2012	80,189.09	46,285	51,812	28,377	7.14	3,974
2017	7,634.31	3,035	3,397	4,237	7.20	588
2021	11,104.82	1,044	1,169	9,936	7.23	1,374
2022	3,701.61	63	71	3,631	7.24	502
	163,905.80	89,318	99,984	63,922		8,944

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GREEN LANE						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
1985	34,658.39	26,112	29,230	5,428	12.03	451
1992	10,586.20	7,307	8,180	2,407	13.35	180
2008	15,842.34	7,297	8,168	7,674	16.10	477
2013	15,624.75	5,331	5,968	9,657	16.89	572
2014	9,439.04	2,955	3,308	6,131	17.00	361
2015	10,121.85	2,862	3,204	6,918	17.12	404
2016	40,991.35	10,252	11,476	29,515	17.24	1,712
2017	17,752.91	3,812	4,267	13,486	17.37	776
2018	7,042.00	1,244	1,393	5,649	17.48	323
2019	3,694.59	500	560	3,135	17.58	178
2021	6,000.00	243	272	5,728	17.77	322
2022	2,000.00	14	16	1,984	17.80	111
	173,753.42	67,929	76,041	97,712		5,867
SPRINGTON						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2039						
1987	2,071.47	1,540	1,724	348	11.98	29
1988	97.46	72	81	17	12.12	1
1992	938.84	656	734	205	12.80	16
1993	8,521.89	5,855	6,554	1,968	13.09	150
2007	369.03	181	203	166	15.28	11
2011	5,566.96	2,250	2,519	3,048	15.85	192
2013	56,560.17	19,943	22,325	34,236	16.06	2,132
2014	4,391.73	1,423	1,593	2,799	16.17	173
2015	4,524.22	1,326	1,484	3,040	16.29	187
2017	97,914.20	21,903	24,519	73,396	16.48	4,454
2018	167,600.70	30,922	34,615	132,986	16.58	8,021
2019	41,735.73	5,910	6,616	35,120	16.67	2,107
2020	40,550.39	3,832	4,290	36,261	16.77	2,162
2021	251,217.31	10,702	11,980	239,237	16.86	14,190
2022	83,739.10	620	694	83,045	16.88	4,920
	765,799.20	107,135	119,929	645,870		38,745

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
IRONWORKS						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2043						
1943	2,789.57	2,702	2,790			
1945	278.82	267	279			
1964	257.05	226	253	4	8.04	
1968	1,492.97	1,284	1,439	54	8.75	6
1969	2,353.57	2,011	2,254	99	8.98	11
1975	934.99	765	858	77	10.39	7
2005	77,566.84	37,938	42,528	35,039	17.50	2,002
2007	54,601.02	24,647	27,629	26,972	17.93	1,504
2008	3,875.38	1,673	1,875	2,000	18.10	110
2013	23,279.99	7,312	8,197	15,083	19.11	789
2014	58,108.85	16,666	18,682	39,426	19.28	2,045
2015	129,020.44	33,261	37,285	91,735	19.43	4,721
2016	94,671.74	21,453	24,049	70,623	19.63	3,598
2017	22,157.22	4,294	4,814	17,344	19.76	878
2019	75,742.72	9,119	10,222	65,520	20.08	3,263
2020	18,890.99	1,504	1,686	17,205	20.23	850
	566,022.16	165,122	184,841	381,181		19,784
GREAT VALLEY OPERATIONS						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2038						
1987	87,353.12	65,567	73,397	13,956	11.55	1,208
1988	799,333.36	593,505	664,381	134,952	11.70	11,534
1989	334,063.49	245,069	274,335	59,728	11.89	5,023
1990	11,388.66	8,244	9,228	2,160	12.11	178
1991	163,174.71	116,915	130,877	32,298	12.17	2,654
1994	10,969.51	7,519	8,417	2,553	12.74	200
1998	13,523.46	8,671	9,706	3,817	13.29	287
2004	6,629.38	3,683	4,123	2,507	14.20	177
2007	1,611,957.75	810,815	907,643	704,315	14.57	48,340
2009	71,567.66	33,122	37,077	34,490	14.80	2,330
2011	7,734.41	3,226	3,611	4,123	15.02	275
2013	131,488.58	47,980	53,710	77,779	15.23	5,107
2014	67,314.98	22,591	25,289	42,026	15.34	2,740
2015	244,796.57	74,369	83,250	161,546	15.47	10,443
2016	10,893.78	2,943	3,294	7,599	15.53	489
2018	6,172.47	1,190	1,332	4,840	15.70	308

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GREAT VALLEY OPERATIONS						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2038						
2020	17,732.68	1,763	1,974	15,759	15.86	994
2021	12,750.00	574	643	12,107	15.92	760
2022	4,250.00	33	37	4,213	15.95	264
	3,613,094.57	2,047,779	2,292,325	1,320,770		93,311
FOXCROFT QUARRY						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
1986	478,038.53	393,043	439,980	38,058	7.73	4,923
1987	5,025.24	4,104	4,594	431	7.80	55
1989	39,871.32	32,120	35,956	3,916	7.90	496
1990	59,724.13	47,785	53,491	6,233	7.93	786
1991	1,490.13	1,182	1,323	167	8.01	21
1992	5,813.08	4,566	5,111	702	8.13	86
1996	12,378.00	9,339	10,454	1,924	8.38	230
1998	48,707.86	35,976	40,272	8,436	8.41	1,003
2003	22,845.91	15,592	17,454	5,392	8.72	618
2007	178,209.63	111,452	124,762	53,448	8.83	6,053
	852,103.83	655,159	733,398	118,706		14,271
PICKERING WEST						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2039						
2001	74,564.03	44,097	49,363	25,201	14.34	1,757
2003	790.77	443	496	295	14.70	20
2007	326,108.95	160,185	179,314	146,795	15.28	9,607
2008	28,270.46	13,332	14,924	13,346	15.41	866
2009	2,613,893.70	1,176,514	1,317,013	1,296,880	15.58	83,240
2010	50,568.77	21,628	24,211	26,358	15.72	1,677
2011	164,011.73	66,294	74,211	89,801	15.85	5,666
2012	4,397,754.00	1,668,068	1,867,269	2,530,485	15.96	158,552
2013	219,598.73	77,431	86,678	132,921	16.06	8,277
2017	9,146.73	2,046	2,290	6,856	16.48	416
2021	75,000.00	3,195	3,577	71,423	16.86	4,236
2022	25,000.00	185	207	24,793	16.88	1,469
	7,984,707.87	3,233,418	3,619,553	4,365,155		275,783

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NESHAMINY						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2044						
1992	14,474.67	9,689	10,846	3,629	14.69	247
2007	3,949.05	1,753	1,962	1,987	18.47	108
2008	2,249.22	953	1,067	1,182	18.72	63
2011	14,105.28	5,034	5,635	8,470	19.37	437
2012	2,782.68	925	1,035	1,747	19.57	89
2014	7,905.80	2,212	2,476	5,430	19.95	272
2020	185,309.46	14,195	15,890	169,419	21.08	8,037
	230,776.16	34,761	38,912	191,864		9,253
INGRAM'S MILL SHED						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
1990	2,257.94	1,692	1,894	364	10.62	34
2005	70,161.91	40,778	45,648	24,514	12.07	2,031
2006	65,836.17	37,118	41,551	24,286	12.18	1,994
2007	15,415.09	8,414	9,419	5,996	12.28	488
2008	65,252.38	34,362	38,465	26,787	12.36	2,167
2012	4,391.61	1,914	2,143	2,249	12.62	178
	223,315.10	124,278	139,119	84,196		6,892
DWELLING AND GARAGE AT BEAR GAP PUMPING STATION						
FULLY ACCRUED						
1892	1,165.07	1,165	1,165			
1938	266.69	267	267			
1940	753.51	754	754			
1947	144.38	144	144			
1949	490.00	490	490			
1961	2,996.93	2,997	2,997			
1964	1,089.01	1,089	1,089			
1970	3,593.78	3,594	3,594			
1978	309.07	309	309			
1981	3,614.99	3,615	3,615			
1983	5,843.36	5,843	5,843			
1986	97.08	97	97			
1988	4,484.11	4,484	4,484			

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DWELLING AND GARAGE AT BEAR GAP PUMPING STATION						
FULLY ACCRUED						
1990	394.15	394	394			
1991	574.30	574	574			
1994	1,350.00	1,350	1,350			
	27,166.43	27,166	27,166			
BRIDGE DECK - ROARING CREEK						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2044						
1994	2,926.97	1,893	2,122	805	15.17	53
1996	2,873.14	1,783	1,999	874	15.74	56
2009	3,583.33	1,444	1,619	1,965	18.90	104
2017	30,475.52	5,717	6,409	24,066	20.57	1,170
	39,858.96	10,837	12,149	27,710		1,383
HAWLEY TELEMETRY BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2044						
1994	66,387.19	42,926	48,125	18,263	15.17	1,204
2017	1,910.06	358	401	1,509	20.57	73
2019	350,537.16	40,767	45,704	304,833	20.89	14,592
	418,834.41	84,051	94,230	324,604		15,869
CHALFONT						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2041						
1991	884.19	615	689	195	13.50	14
1997	8,005.03	5,013	5,620	2,385	14.77	161
2001	38.67	22	25	14	15.48	1
2007	48,723.24	22,924	25,700	23,023	16.60	1,387
2015	4,771.54	1,305	1,463	3,309	17.94	184
2019	108,335.25	14,062	15,765	92,570	18.44	5,020
	170,757.92	43,941	49,262	121,496		6,767

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MONROE MANOR						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2022						
1977	2,522.65	2,495	2,523			
1987	2,219.38	2,198	2,219			
1989	599.24	593	599			
2000	1,296.90	1,281	1,297			
	6,638.17	6,567	6,638			
EMBREEVILLE STORAGE SHED						
FULLY ACCRUED						
1948	3,210.00	3,210	3,210			
	3,210.00	3,210	3,210			
EMBREEVILLE CONTROL VALVE BUILDING						
FULLY ACCRUED						
1948	1,441.74	1,442	1,442			
2017	4,660.61	4,661	4,660			
	6,102.35	6,103	6,102			
WAYMART WAREHOUSE						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2043						
2003	112,725.49	59,181	66,410	46,315	16.96	2,731
2008	34,732.97	14,998	16,830	17,903	18.10	989
2009	93.30	38	43	51	18.30	3
2011	25,208.23	9,186	10,308	14,900	18.75	795
	172,759.99	83,403	93,591	79,169		4,518
DEER LAKE BOROUGH						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
2005	19,037.71	9,056	10,162	8,876	18.46	481
	19,037.71	9,056	10,162	8,876		481

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SPRINGFIELD						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2049						
2008	187,631.74	73,777	82,789	104,843	21.22	4,941
2010	88,276.41	30,808	34,571	53,705	21.92	2,450
2011	8,176.25	2,663	2,988	5,188	22.25	233
2013	272,569.09	75,365	84,571	187,998	22.90	8,210
2014	158,188.89	39,721	44,573	113,616	23.11	4,916
2015	60,533.77	13,523	15,175	45,359	23.46	1,933
2017	124,514.32	20,520	23,027	101,488	24.07	4,216
2018	1,684.05	225	252	1,432	24.34	59
	901,574.52	256,602	287,946	613,629		26,958
COMMERCE STREET						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2049						
2008	166,704.91	65,548	73,555	93,150	21.22	4,390
	166,704.91	65,548	73,555	93,150		4,390
COVE VILLAGE						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2025						
1973	905.50	852	906			
1974	353.76	333	354			
2005	1,124.71	944	1,125			
	2,383.97	2,129	2,384			
SECURITY SYSTEMS						
SURVIVOR CURVE.. IOWA 25-S3						
1982	110,117.47	106,803	110,117			
2001	66,614.75	51,280	57,944	8,671	6.20	1,399
2002	8,688.64	6,503	7,348	1,341	6.64	202
2005	5,392.35	3,604	4,072	1,320	8.31	159
2006	845.46	539	609	236	8.94	26
2007	64.28	39	44	20	9.64	2
2013	8,799.46	3,287	3,714	5,085	14.67	347

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SECURITY SYSTEMS						
SURVIVOR CURVE.. IOWA 25-S3						
2014	594,671.61	197,253	222,885	371,786	15.61	23,817
2015	1,204,572.00	348,844	394,175	810,397	16.56	48,937
2016	794,421.22	195,984	221,451	572,970	17.56	32,629
2017	1,634,145.34	333,039	376,316	1,257,829	18.56	67,771
2018	132,789.55	21,366	24,142	108,647	19.56	5,555
2019	564,419.17	66,601	75,256	489,164	20.56	23,792
2020	127,221.22	9,554	10,796	116,426	21.56	5,400
2021	319,619.88	10,292	11,629	307,990	22.56	13,652
2022	106,539.96	575	650	105,890	23.18	4,568
	5,678,922.36	1,355,563	1,521,149	4,157,773		228,256
	34,296,587.99	12,731,821	14,252,255	20,044,332		1,085,934

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.5 3.17

AQUA PENNSYLVANIA, INC.

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CRUM CREEK PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2045						
1920	61,430.30	51,257	40,192	21,239	20.20	1,051
1988	45,484.84	27,327	21,428	24,057	22.43	1,073
1993	96,250.38	53,958	42,310	53,941	22.53	2,394
1999	5,771.08	2,902	2,276	3,496	22.50	155
2001	209,394.00	100,363	78,697	130,697	22.54	5,798
2002	24,029.83	11,200	8,782	15,248	22.62	674
2003	4,259.72	1,933	1,516	2,744	22.57	122
2004	13,075.29	5,756	4,513	8,562	22.57	379
2005	64,889.77	27,604	21,645	43,245	22.62	1,912
2006	57,634.26	23,693	18,578	39,056	22.56	1,731
2007	273,821.74	108,242	84,875	188,947	22.56	8,375
2008	22,206.80	8,396	6,583	15,623	22.61	691
2009	48,766.87	17,595	13,797	34,970	22.59	1,548
2010	36,998.04	12,650	9,919	27,079	22.62	1,197
2011	33,015.10	10,647	8,349	24,667	22.58	1,092
2014	65,646.26	16,792	13,167	52,479	22.55	2,327
2015	387,176.93	89,128	69,887	317,290	22.57	14,058
2016	30,925.77	6,296	4,937	25,989	22.50	1,155
2017	39,936.09	6,961	5,458	34,478	22.50	1,532
2021	117,502.85	3,878	3,041	114,462	21.98	5,208
2022	6,250.00	36	28	6,222	21.66	287
	1,644,465.92	586,614	459,976	1,184,490		52,759
CRUM CREEK TRAVELING SCREEN						
FULLY ACCRUED						
1974	83,928.29	83,928	83,928			
1976	953.84	954	954			
2008	2,607.41	2,607	2,608			
	87,489.54	87,489	87,490			
CRUM CREEK SILTATION BASIN						
FULLY ACCRUED						
2005	2,160.08	2,160	2,160			
2007	11,565.29	11,565	11,565			
	13,725.37	13,725	13,725			

AQUA PENNSYLVANIA, INC.

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PICKERING CREEK PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2054						
1999	328,969.68	139,944	109,530	219,439	30.73	7,141
2001	35,528.76	14,304	11,195	24,333	30.79	790
2004	8,879.29	3,246	2,541	6,339	30.80	206
2005	3,462.82	1,224	958	2,505	30.64	82
2006	15,315.35	5,186	4,059	11,256	30.76	366
2009	214,546.03	62,905	49,234	165,312	30.73	5,379
2010	22,994.24	6,349	4,969	18,025	30.80	585
2011	33,213.70	8,606	6,736	26,478	30.74	861
2012	1,250.76	301	236	1,015	30.74	33
2014	9,119.97	1,838	1,439	7,681	30.71	250
2015	13,149.47	2,370	1,855	11,295	30.70	368
2017	30,570.89	4,109	3,216	27,355	30.59	894
2018	11,906.19	1,304	1,021	10,886	30.50	357
2019	142,610.05	11,837	9,265	133,346	30.36	4,392
2020	2,422.27	133	104	2,318	30.10	77
2021	114,787.50	2,847	2,228	112,559	29.55	3,809
2022	38,262.50	165	129	38,133	28.94	1,318
	1,026,989.47	266,668	208,714	818,275		26,908
PICKERING CREEK TRAVELING SCREEN						
FULLY ACCRUED						
2008	40,908.73	40,909	40,909			
	40,908.73	40,909	40,909			
NESHAMINY CREEK PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2044						
1909	15,825.27	13,561	10,606	5,220	18.83	277
1994	222,083.35	125,100	97,838	124,246	21.51	5,776
1996	22,824.87	12,401	9,699	13,126	21.64	607
2001	26,351.60	12,904	10,092	16,260	21.62	752
2005	43,579.82	18,979	14,843	28,737	21.71	1,324
2007	3,327.96	1,350	1,056	2,272	21.61	105
2008	7,884.47	3,058	2,392	5,493	21.71	253
2013	670,405.77	193,010	150,948	519,457	21.64	24,004

AQUA PENNSYLVANIA, INC.

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NESHAMINY CREEK PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2044						
2014	32,072.16	8,451	6,609	25,463	21.66	1,176
2016	12,262.60	2,580	2,018	10,245	21.57	475
2017	2,405.29	434	339	2,066	21.57	96
	1,059,023.16	391,828	306,439	752,584		34,845
PERKIOMEN CREEK						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2056						
1931	29,990.71	22,862	17,880	12,111	28.30	428
1957	10,622.72	7,222	5,648	4,975	30.49	163
1958	1,257.56	850	665	593	30.58	19
1959	59.07	40	31	28	30.71	1
1965	5,612.07	3,631	2,840	2,772	30.96	90
1981	2,452.85	1,379	1,078	1,374	31.71	43
1986	828.49	438	343	486	31.82	15
1990	340,329.63	169,654	132,682	207,647	31.94	6,501
1996	6,665.10	2,952	2,309	4,356	32.39	134
1998	22,480.17	9,505	7,434	15,047	32.43	464
1999	22,212.84	9,147	7,154	15,059	32.50	463
2001	4,938.30	1,926	1,506	3,432	32.44	106
2002	23,594.81	8,947	6,997	16,598	32.33	513
2007	3,215.98	1,006	787	2,429	32.42	75
2010	6,975.41	1,853	1,449	5,526	32.50	170
2011	10,189.28	2,530	1,979	8,211	32.54	252
2015	56,867.41	9,787	7,654	49,213	32.47	1,516
2016	4,339.75	654	511	3,828	32.42	118
2017	38,338.61	4,915	3,844	34,495	32.29	1,068
2018	18,032.19	1,879	1,470	16,563	32.22	514
	609,002.95	261,177	204,260	404,743		12,653
PERKIOMEN CREEK TRAVELING SCREEN						
FULLY ACCRUED						
1957	583.27	583	583			
1958	783.85	784	784			
1959	1,076.19	1,076	1,076			
1973	10,429.67	10,430	10,430			
1984	4,421.25	4,421	4,421			

AQUA PENNSYLVANIA, INC.

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PERKIOMEN CREEK TRAVELING SCREEN						
FULLY ACCRUED						
1985	46,618.30	46,618	46,618			
1986	27,505.50	27,506	27,506			
1989	9,832.18	9,832	9,832			
1990	1,859.63	1,860	1,860			
1999	1,725.40	1,725	1,725			
2000	1,176.55	1,177	1,177			
	106,011.79	106,012	106,012			
GREEN LANE						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2082						
1957	5,235,167.54	3,051,056	2,381,140	2,854,027	46.36	61,562
1958	9,893.09	5,739	4,479	5,414	46.14	117
1962	136.64	77	60	77	46.64	2
1963	1,063.75	587	458	606	47.64	13
1967	992.60	527	411	581	48.34	12
1970	2,821.50	1,460	1,139	1,682	48.25	35
1978	1,724.88	807	630	1,095	49.71	22
1981	32,620.02	14,620	11,410	21,210	50.16	423
1993	5,396.01	1,924	1,502	3,894	51.90	75
1997	530.44	171	133	397	52.17	8
1998	14,675.45	4,566	3,563	11,112	52.59	211
1999	2,876.43	870	679	2,197	52.44	42
2004	12,193.59	3,073	2,398	9,795	52.68	186
2005	299,462.72	72,230	56,371	243,092	52.69	4,614
2006	2,866.94	659	514	2,353	52.74	45
2013	97,140.61	13,775	10,750	86,390	52.98	1,631
2015	343,738.53	38,980	30,421	313,317	52.77	5,937
2017	99,374.61	8,258	6,445	92,930	52.39	1,774
2019	40,850.05	2,067	1,613	39,237	51.60	760
2020	25,962.13	862	673	25,289	50.88	497
2021	435,444.58	6,532	5,098	430,347	49.25	8,738
2022	98,737.88	257	201	98,537	47.50	2,074
	6,763,669.99	3,229,097	2,520,089	4,243,581		88,778

AQUA PENNSYLVANIA, INC.

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SPRINGTON						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2057						
1932	1,546,736.68	1,166,085	910,050	636,687	29.30	21,730
1939	835.55	615	480	356	29.61	12
1940	846.94	623	486	361	29.36	12
1959	12,373.14	8,231	6,424	5,949	31.58	188
1964	3,571.16	2,310	1,803	1,768	31.54	56
1968	2,398.54	1,508	1,177	1,222	31.72	39
1975	768.97	453	354	415	32.62	13
1978	7,345.52	4,210	3,286	4,060	32.59	125
1980	1,695.72	956	746	950	32.33	29
1981	46,602.98	25,827	20,156	26,447	32.78	807
1982	6,572.60	3,606	2,814	3,758	32.71	115
1983	17,696.11	9,600	7,492	10,204	32.68	312
1984	12,587.88	6,747	5,266	7,322	32.68	224
1985	30,097.23	15,927	12,430	17,667	32.69	540
1986	27,954.16	14,592	11,388	16,566	32.74	506
1987	5,003.66	2,573	2,008	2,996	32.82	91
1988	77,056.58	39,006	30,442	46,615	32.92	1,416
1989	52,268.47	26,019	20,306	31,962	33.04	967
1990	3,152.27	1,541	1,203	1,950	33.18	59
1991	88,146.84	42,557	33,213	54,934	32.94	1,668
1992	3,941.61	1,864	1,455	2,487	33.14	75
1993	24,948.92	11,621	9,069	15,880	32.98	482
1994	5,633.42	2,564	2,001	3,632	33.23	109
1995	183,192.88	81,832	63,864	119,329	33.13	3,602
1996	9,382.49	4,108	3,206	6,176	33.07	187
1997	157,387.57	67,393	52,596	104,792	33.05	3,171
1999	597,990.70	243,502	190,037	407,954	33.12	12,317
2002	14,630.64	5,432	4,239	10,391	33.44	311
2003	35,401.78	12,745	9,947	25,455	33.33	764
2004	105,532.76	36,715	28,654	76,879	33.27	2,311
2007	142,575.85	43,742	34,138	108,438	33.33	3,253
2008	13,211.01	3,851	3,005	10,206	33.42	305
2009	42,492.13	11,758	9,176	33,316	33.33	1,000
2010	80,652.29	21,034	16,416	64,237	33.30	1,929
2011	87,740.81	21,409	16,708	71,033	33.30	2,133
2012	3,067.93	694	542	2,526	33.35	76
2013	19,845.96	4,132	3,225	16,621	33.27	500
2016	7,481.48	1,106	863	6,618	33.16	200
2017	286,479.41	35,925	28,037	258,442	33.13	7,801

AQUA PENNSYLVANIA, INC.

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SPRINGTON						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2057						
2020	56,179.47	2,860	2,232	53,947	32.62	1,654
2021	296,730.03	6,825	5,326	291,404	31.93	9,126
2022	76,776.10	307	240	76,537	31.22	2,452
	4,194,986.24	1,994,405	1,556,497	2,638,489		82,667
IRONWORKS CREEK						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2068						
1943	851,710.91	583,507	455,387	396,324	36.20	10,948
1945	27,587.61	18,633	14,542	13,046	36.89	354
1946	609.41	411	321	289	36.61	8
1950	4,336.62	2,863	2,234	2,102	36.95	57
1951	7,040.87	4,583	3,577	3,464	37.95	91
1953	349.69	226	176	173	37.64	5
1954	1,408.54	897	700	708	38.64	18
1955	830.75	527	411	419	38.52	11
1961	1,475.62	896	699	776	39.25	20
1981	2,061.06	1,025	800	1,261	41.21	31
1983	2,645.75	1,282	1,001	1,645	41.25	40
1987	8,431.01	3,838	2,995	5,436	41.59	131
1992	4,402.33	1,834	1,431	2,971	41.68	71
1993	3,039.83	1,232	961	2,078	42.17	49
1997	4,503.82	1,661	1,296	3,208	42.36	76
1998	3,133.00	1,131	883	2,250	42.04	54
2000	843,147.80	286,080	223,266	619,882	42.35	14,637
2002	18,695.56	5,945	4,640	14,056	42.36	332
2004	46,791.43	13,785	10,758	36,033	42.49	848
2005	130,517.18	36,949	28,836	101,681	42.42	2,397
2006	1,105,258.51	299,415	233,673	871,586	42.39	20,561
2007	791,580.23	204,307	159,448	632,133	42.39	14,912
2008	38,622.20	9,455	7,379	31,243	42.43	736
2009	10,702.25	2,470	1,928	8,775	42.50	206
2010	33,486.43	7,240	5,650	27,836	42.60	653
2011	13,892.30	2,808	2,191	11,701	42.44	276
2013	38,626.22	6,590	5,143	33,483	42.53	787

AQUA PENNSYLVANIA, INC.

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
IRONWORKS CREEK						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2068						
2016	112,222.58	13,422	10,475	101,748	42.33	2,404
2017	66,243.89	6,704	5,232	61,012	42.20	1,446
2019	660,403.45	40,879	31,903	628,500	41.69	15,076
	4,833,756.85	1,560,595	1,217,937	3,615,820		87,235
RIDLEY CREEK DAM						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2067						
1942	27,529.30	19,100	14,906	12,623	35.20	359
1957	39,810.52	25,005	19,515	20,296	38.34	529
2002	28,897.04	9,302	7,260	21,637	41.60	520
2003	253,725.43	78,959	61,622	192,103	41.49	4,630
2004	10,404.94	3,103	2,422	7,983	41.77	191
2006	41,555.98	11,386	8,886	32,670	41.72	783
2008	14,683.23	3,634	2,836	11,847	41.81	283
2009	14,784.30	3,468	2,707	12,078	41.60	290
2013	10,256.76	1,776	1,386	8,871	41.76	212
2017	46,484.08	4,793	3,741	42,743	41.33	1,034
2021	63,750.00	1,192	930	62,820	39.41	1,594
2022	21,250.00	68	53	21,197	38.34	553
	573,131.58	161,786	126,263	446,869		10,978
TOWNSHIP LINE DAM						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2094						
1934	62,099.48	41,961	32,748	29,352	42.12	697
1988	34,977.75	12,868	10,043	24,935	57.99	430
1989	18,031.66	6,495	5,069	12,963	58.16	223
1990	16,234.69	5,721	4,465	11,770	58.34	202
1994	424,651.07	135,506	105,753	318,898	59.21	5,386
1996	9,951.93	2,999	2,341	7,611	59.72	127
2009	46,505.49	8,064	6,293	40,212	60.78	662
2010	14,815.67	2,403	1,875	12,940	60.71	213
2011	444,896.47	66,957	52,255	392,641	60.68	6,471
2012	118,866.51	16,451	12,839	106,028	60.68	1,747
2013	8,617.58	1,086	848	7,770	60.69	128
2015	24,438.56	2,459	1,919	22,519	60.36	373

AQUA PENNSYLVANIA, INC.

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TOWNSHIP LINE DAM						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2094						
2017	47,160.02	3,471	2,709	44,451	59.77	744
2021	2,325.00	31	24	2,301	56.07	41
2022	775.00	2	2	773	53.64	14
	1,274,346.88	306,474	239,182	1,035,165		17,458
SHENANGO RIVER DAM						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2051						
1927	21,675.62	17,252	13,464	8,212	24.30	338
1948	32.89	24	19	14	26.25	1
2006	2,544.43	914	713	1,831	28.11	65
2011	1,910,697.67	530,028	413,651	1,497,047	28.01	53,447
2019	29,068.84	2,622	2,046	27,023	27.74	974
	1,964,019.45	550,840	429,893	1,534,126		54,825
RESERVOIR NO. 1 - BEAR GAP						
FULLY ACCRUED						
PROBABLE RETIREMENT YEAR.. 6-2067						
1891	7,531.44	7,531	7,531			
1916	16,713.69	16,714	16,714			
2000	16,335.07	16,335	16,335			
2010	90,295.31	90,295	90,295			
2017	1,812,308.05	1,812,308	1,812,308			
2019	3,606.21	3,606	3,606			
	1,946,789.77	1,946,789	1,946,790			
RESERVOIR NO. 2 - BEAR GAP						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2073						
1923	154,383.83	114,337	77,885	76,499	34.59	2,212
1936	11,221.58	7,795	5,310	5,912	37.70	157
1941	5,038.24	3,417	2,328	2,711	38.30	71
1942	2,990.58	2,027	1,381	1,610	37.89	42
1986	1,385,489.28	614,187	418,378	967,112	44.90	21,539
1989	3,360.62	1,409	960	2,401	45.38	53

AQUA PENNSYLVANIA, INC.

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RESERVOIR NO. 2 - BEAR GAP						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2073						
1990	12,796.29	5,241	3,570	9,226	45.77	202
1993	6,179.49	2,380	1,621	4,558	45.88	99
1995	9,095.10	3,358	2,287	6,808	45.71	149
1996	13,483.78	4,861	3,311	10,173	45.68	223
2000	486,542.83	155,548	105,958	380,585	46.28	8,224
2002	3,828.96	1,149	783	3,046	46.04	66
2009	127,343.80	27,443	18,694	108,650	46.42	2,341
2011	13,572.25	2,553	1,739	11,833	46.39	255
2015	8,295.41	1,058	721	7,575	46.16	164
2017	22,960.03	2,149	1,464	21,496	46.01	467
2018	255,661.52	19,379	13,201	242,461	45.75	5,300
2019	381,678.44	21,832	14,872	366,807	45.33	8,092
2021	610,528.57	10,318	7,029	603,500	43.69	13,813
2022	197,244.92	592	403	196,842	42.25	4,659
	3,711,695.52	1,001,033	681,893	3,029,803		68,128
RESERVOIR NO. 4 - TROUT RUN						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2038						
1998	1,420.33	850	579	841	15.93	53
2011	8,976.44	3,609	2,458	6,518	15.99	408
2015	10,711.61	3,181	2,167	8,545	15.98	535
2017	21,201.81	4,864	3,313	17,888	15.95	1,122
2020	8,154.55	812	553	7,601	15.82	480
	50,464.74	13,316	9,071	41,394		2,598
RESERVOIR NO. 6 - ROARING CREEK						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2046						
1896	150,927.14	130,959	89,208	61,719	19.17	3,220
1902	23,803.28	20,523	13,980	9,823	19.14	513
1904	19,557.05	16,811	11,451	8,106	19.23	422
1909	20,890.90	17,901	12,194	8,697	18.83	462
1912	60,474.45	51,107	34,814	25,661	20.12	1,275
1924	349,934.14	287,331	195,727	154,207	21.30	7,240
1935	3,022.53	2,412	1,643	1,380	21.95	63
1936	6,891.54	5,496	3,744	3,148	21.77	145

AQUA PENNSYLVANIA, INC.

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RESERVOIR NO. 6 - ROARING CREEK						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2046						
1937	4,291.63	3,419	2,329	1,963	21.64	91
1938	8,607.87	6,848	4,665	3,943	21.52	183
1939	2,287.32	1,817	1,238	1,050	21.42	49
1941	302.46	237	161	141	22.34	6
1973	4,119.06	2,791	1,901	2,218	23.19	96
1974	21,410.12	14,415	9,819	11,591	23.17	500
1985	1,444,815.07	886,683	603,998	840,817	23.13	36,352
1991	10,879.28	6,189	4,216	6,663	23.30	286
1993	4,741.73	2,617	1,783	2,959	23.33	127
1994	22,873.37	12,441	8,475	14,399	23.27	619
2000	35,407.57	17,020	11,594	23,814	23.50	1,013
2001	41,896.66	19,650	13,385	28,511	23.50	1,213
2002	14,092.51	6,429	4,379	9,713	23.54	413
2003	53,889.03	23,948	16,313	37,576	23.44	1,603
2005	187,721.51	77,980	53,119	134,602	23.57	5,711
2007	3,007.71	1,158	789	2,219	23.56	94
2008	479,590.06	176,729	120,386	359,204	23.56	15,246
2009	8,858.66	3,117	2,123	6,735	23.48	287
2011	2,781.00	873	595	2,186	23.50	93
2012	64,654.42	18,976	12,926	51,728	23.47	2,204
2015	9,221.57	2,060	1,403	7,818	23.46	333
2016	30,346.63	5,966	4,064	26,283	23.49	1,119
2017	41,710.77	7,032	4,790	36,921	23.42	1,576
2019	218,376.44	23,061	15,709	202,668	23.29	8,702
2020	28,338.59	1,989	1,355	26,984	23.19	1,164
2021	1,875.00	60	41	1,834	22.83	80
2022	625.00	3	2	623	22.50	28
	3,382,222.07	1,856,048	1,264,319	2,117,903		92,528
BRUSH VALLEY RESERVOIR						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2027						
1882	23,655.70	22,811	15,539	8,117	5.17	1,570
1921	21,100.18	19,982	13,612	7,489	5.64	1,328
1924	12,924.99	12,255	8,348	4,577	5.34	857
1935	17,538.93	16,585	11,298	6,241	4.99	1,251
1941	233.27	219	149	84	5.46	15
1983	1,385.81	1,219	830	555	5.30	105
1986	3,118.80	2,721	1,854	1,265	5.23	242

AQUA PENNSYLVANIA, INC.

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BRUSH VALLEY RESERVOIR						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2027						
1994	23,385.72	19,663	13,394	9,992	5.25	1,903
1996	3,332.71	2,772	1,888	1,444	5.21	277
2000	35,753.28	28,849	19,652	16,102	5.20	3,097
2001	113,136.70	90,385	61,569	51,567	5.22	9,879
2002	5,775.00	4,562	3,108	2,667	5.25	508
2003	1,154.81	903	615	540	5.23	103
2009	24,519.47	17,382	11,840	12,679	5.24	2,420
	287,015.37	240,308	163,695	123,320		23,555
ROADWAYS - ROARING CREEK						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2073						
1882	2,508.82	2,174	1,481	1,028	21.55	48
1886	6,473.02	5,536	3,771	2,702	22.98	118
1887	2,504.15	2,126	1,448	1,056	23.98	44
1900	749.15	611	416	333	27.51	12
1916	8,474.13	6,542	4,456	4,018	31.23	129
1919	8,186.61	6,225	4,240	3,946	32.38	122
1924	29,026.24	21,564	14,689	14,337	33.83	424
1931	3,846.25	2,757	1,878	1,968	35.84	55
1932	4,051.43	2,872	1,956	2,095	36.84	57
1934	91.24	64	44	48	37.25	1
1935	5,001.59	3,515	2,394	2,607	36.70	71
1936	3,195.60	2,220	1,512	1,683	37.70	45
1940	2,015.93	1,368	932	1,084	38.73	28
	76,124.16	57,574	39,219	36,905		1,154
ROADWAYS - PAVING ROARING CREEK						
FULLY ACCRUED						
1967	6,355.75	6,356	6,356			
1991	1,086.86	1,087	1,087			
	7,442.61	7,443	7,443			

AQUA PENNSYLVANIA, INC.

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RESERVOIR NO. 1 - MT. CARMEL						
FULLY ACCRUED						
1885	11,955.77	11,956	11,956			
1902	1,471.03	1,471	1,471			
1904	177.42	177	177			
1986	12,191.79	12,192	12,192			
1994	1,522.25	1,522	1,522			
2009	93,619.03	93,619	93,619			
2010	37,012.45	37,012	37,013			
	157,949.74	157,949	157,950			
RESERVOIR NO. 2 - MT. CARMEL						
FULLY ACCRUED						
1887	7,006.80	7,007	7,007			
1947	4,655.91	4,656	4,656			
1986	44,145.78	44,146	44,146			
1994	1,522.25	1,522	1,523			
	57,330.74	57,331	57,331			
CITIZENS WATER CO. DAM						
FULLY ACCRUED						
1984	75.66	76	76			
	75.66	76	76			
NORTH WAYNE						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2102						
2002	186,994.91	43,944	26,527	160,468	64.29	2,496
2003	13,760.83	3,096	1,869	11,892	64.58	184
2004	23,749.57	5,101	3,079	20,670	64.89	319
2019	105,406.90	4,406	2,660	102,747	63.04	1,630
	329,912.21	56,547	34,135	295,777		4,629

AQUA PENNSYLVANIA, INC.

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NUI FACILITIES						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2082						
2002	66,019.60	17,997	10,864	55,156	52.71	1,046
2003	38,703.34	10,160	6,133	32,570	52.68	618
2004	10,864.60	2,738	1,653	9,212	52.68	175
2005	259.34	63	38	221	52.69	4
2006	874.94	201	121	754	52.74	14
	116,721.82	31,159	18,809	97,913		1,857
WAPWALLOPEN						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2025						
1925	437.76	424	256	182	3.25	56
1970	800.35	754	455	345	3.20	108
	1,238.11	1,178	711	527		164
CORNOG QUARRY						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2128						
2003	2,444,421.18	490,351	296,001	2,148,420	74.71	28,757
2004	4,470.37	857	517	3,953	74.84	53
2009	255,890.14	36,874	22,259	233,631	75.74	3,085
2015	173,414.66	14,168	8,553	164,862	75.89	2,172
	2,878,196.35	542,250	327,330	2,550,866		34,067
RED SHALE DAM						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2103						
2003	1,879.56	419	253	1,627	65.29	25
2009	11,981.00	1,955	1,180	10,801	65.38	165
	13,860.56	2,374	1,433	12,428		190

AQUA PENNSYLVANIA, INC.

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HONESDALE						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2034						
1934	112.63	100	60	52	11.26	5
1944	832.18	725	438	395	11.54	34
1945	106.71	93	56	51	11.74	4
1961	1,138.10	954	576	562	11.71	48
1962	507.01	424	256	251	11.68	21
1963	601.80	502	303	299	11.68	26
1964	2,990.72	2,487	1,501	1,489	11.69	127
2014	3,675.58	1,436	867	2,809	12.09	232
	9,964.73	6,721	4,057	5,908		497
BRISTOL						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2046						
2006	30,977.51	12,441	7,510	23,468	23.47	1,000
2011	10,776.01	3,383	2,042	8,734	23.50	372
2015	4,312.65	963	581	3,731	23.46	159
	46,066.17	16,787	10,133	35,933		1,531
MT. JEWETT						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2070						
1990	613,485.75	259,075	156,391	457,095	43.44	10,522
	613,485.75	259,075	156,391	457,095		10,522
	37,878,084.00	15,811,577	12,398,172	25,479,914		710,526
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					35.9	1.88

AQUA PENNSYLVANIA, INC.

ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SCHUYLKILL RIVER INTAKE						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 6-2041						
1961	278,314.89	219,813	230,764	47,551	16.17	2,941
1962	31,179.29	24,591	25,816	5,363	16.01	335
1963	9,204.05	7,192	7,550	1,654	16.44	101
1973	758.40	558	586	173	17.48	10
1981	92,817.42	64,304	67,508	25,310	18.07	1,401
1982	30,077.41	20,684	21,715	8,363	18.05	463
1994	7,283.64	4,366	4,584	2,700	18.55	146
1995	1,505.51	890	934	571	18.50	31
1996	79,870.96	46,277	48,583	31,288	18.69	1,674
1997	28,108.48	15,999	16,796	11,312	18.73	604
1998	35,579.34	19,942	20,936	14,644	18.62	786
1999	83,493.77	45,780	48,061	35,433	18.74	1,891
2000	16,184.29	8,694	9,127	7,057	18.74	377
2002	107,429.32	55,165	57,913	49,516	18.71	2,646
2003	21,176.29	10,563	11,089	10,087	18.84	535
2004	29,588.60	14,339	15,053	14,535	18.88	770
2005	7,788.75	3,666	3,849	3,940	18.84	209
2006	3,239.37	1,475	1,548	1,691	18.85	90
2007	1,846.36	809	849	997	18.92	53
2009	6,129.65	2,470	2,593	3,537	18.90	187
2010	6,716,883.79	2,572,566	2,700,734	4,016,150	18.93	212,158
2011	212,505.97	76,991	80,827	131,679	18.92	6,960
2015	5,260.20	1,378	1,447	3,814	19.02	201
2016	14,947.71	3,472	3,645	11,303	19.00	595
2017	30,213.64	6,043	6,344	23,870	19.00	1,256
	7,851,387.10	3,228,027	3,388,851	4,462,536		236,420
SCHUYLKILL RIVER TRAVELING SCREEN						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 6-2024						
1961	2,864.30	2,767	2,864			
1962	8,853.48	8,517	8,853			
1963	637.58	614	638			
1964	105.07	101	105			
1967	289.62	279	290			
1968	524.57	505	525			

AQUA PENNSYLVANIA, INC.

ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SCHUYLKILL RIVER TRAVELING SCREEN						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 6-2024						
1989	100,303.37	93,944	98,688	1,615	2.22	727
2003	126,825.27	113,192	118,908	7,917	2.26	3,503
2005	7,354.19	6,479	6,806	548	2.26	242
	247,757.45	226,398	237,677	10,080		4,472
PICKERING EAST INTAKE						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 6-2064						
1989	623,634.28	300,218	315,175	308,459	35.28	8,743
1990	922,319.02	436,349	458,088	464,231	35.36	13,129
1991	16,040.68	7,448	7,819	8,222	35.48	232
1992	220.50	100	105	116	36.04	3
1998	134,429.06	52,360	54,969	79,460	37.23	2,134
1999	134,564.48	50,812	53,344	81,221	37.49	2,166
2000	15,867.04	5,798	6,087	9,780	37.77	259
2001	67,680.69	24,013	25,209	42,471	37.73	1,126
2002	11,276.39	3,853	4,045	7,231	38.05	190
2003	10,500.65	3,465	3,638	6,863	38.07	180
2004	148,507.59	46,928	49,266	99,242	38.43	2,582
2006	37,515.92	10,872	11,414	26,102	38.60	676
2008	178,677.55	46,671	48,996	129,681	38.88	3,335
2009	90,883.16	22,366	23,480	67,403	39.06	1,726
2010	348,555.38	80,272	84,271	264,284	39.27	6,730
2011	310,851.13	66,833	70,163	240,688	39.25	6,132
2012	3,130.45	620	651	2,480	39.51	63
2017	23,858.56	2,539	2,665	21,193	39.89	531
2020	38,297.10	1,608	1,688	36,609	39.92	917
2021	4,687.50	87	91	4,596	39.74	116
2022	1,562.50	5	5	1,557	39.56	39
	3,123,059.63	1,163,217	1,221,170	1,901,890		51,009
PICKERING EAST INTAKE TRAVELING SCREEN						
FULLY ACCRUED						
1989	90,471.19	90,471	90,471			
	90,471.19	90,471	90,471			

AQUA PENNSYLVANIA, INC.

ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UPPER MERION INTAKE						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 6-2044						
1969	274,071.70	200,949	211,248	62,824	19.19	3,274
1971	554,483.94	402,389	423,012	131,472	19.18	6,855
1972	226,165.15	162,025	170,329	55,836	19.69	2,836
1974	828.62	586	616	213	19.82	11
1979	7,009.16	4,764	5,008	2,001	20.14	99
1983	2,232.66	1,462	1,537	696	20.42	34
1984	386,608.60	249,556	262,346	124,262	20.73	5,994
1985	1,121.85	717	754	368	20.72	18
1993	32,224.59	18,529	19,479	12,746	21.25	600
1997	28,539.94	15,329	16,115	12,425	21.33	583
1998	16,614.49	8,721	9,168	7,447	21.50	346
1999	4,710.60	2,422	2,546	2,164	21.50	101
2000	9,065.21	4,554	4,787	4,278	21.54	199
2001	329.05	162	170	159	21.44	7
	1,544,005.56	1,072,165	1,127,115	416,891		20,957
CHESTER CREEK TRAVELING SCREEN						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 6-2036						
1996	205,482.32	133,337	140,170	65,312	13.93	4,689
1997	3,083.69	1,969	2,070	1,014	14.01	72
1998	17,083.55	10,752	11,303	5,781	13.98	414
2001	689.00	412	433	256	13.97	18
2004	36,336.77	20,254	21,292	15,045	14.10	1,067
2008	13,110.53	6,471	6,803	6,308	14.11	447
2015	240,594.90	77,784	81,770	158,825	14.13	11,240
2016	15,554.59	4,498	4,729	10,826	14.13	766
	531,935.35	255,477	268,570	263,365		18,713
RIDLEY CREEK TRAVELING SCREEN						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 6-2033						
1942	1,214.71	1,095	1,151	64	8.74	7
1957	15,740.91	13,657	14,357	1,384	9.88	140
1997	3,210.13	2,217	2,331	880	11.09	79
2001	10,105.13	6,585	6,922	3,183	11.10	287
2002	1,656.00	1,060	1,114	542	11.11	49

AQUA PENNSYLVANIA, INC.

ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RIDLEY CREEK TRAVELING SCREEN						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 6-2033						
2003	124,745.83	78,353	82,369	42,377	11.10	3,818
2005	1,859.34	1,115	1,172	687	11.18	61
2011	36,347.55	17,818	18,731	17,616	11.18	1,576
2012	53,948.41	25,140	26,428	27,520	11.17	2,464
2013	12,574.50	5,523	5,806	6,768	11.17	606
2014	18,529.58	7,582	7,971	10,559	11.19	944
2015	30,521.19	11,476	12,064	18,457	11.20	1,648
2016	5,978.89	2,028	2,132	3,847	11.20	343
2017	15,603.90	4,647	4,885	10,719	11.20	957
2019	3,177.69	627	659	2,519	11.20	225
	335,213.76	178,923	188,093	147,121		13,204
BRISTOL WATER TREATMENT INTAKE						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 6-2060						
1964	96,762.00	67,617	71,082	25,680	24.89	1,032
2017	1,927.10	222	233	1,694	36.57	46
2021	696,268.14	14,065	14,786	681,482	36.42	18,712
2022	232,089.38	789	829	231,260	36.24	6,381
	1,027,046.62	82,693	86,931	940,116		26,171
INGRAM'S MILL INTAKE						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 6-2050						
1972	12,595.35	8,585	9,025	3,570	23.24	154
2005	731.03	279	293	438	27.11	16
2007	12,029.71	4,222	4,438	7,591	27.27	278
2008	3,737.81	1,254	1,318	2,420	27.23	89
2010	82,356.89	24,773	26,043	56,314	27.31	2,062
2011	670,101.24	188,701	198,372	471,729	27.42	17,204
2012	128,278.77	33,648	35,373	92,906	27.42	3,388
2013	148,067.92	35,758	37,591	110,477	27.48	4,020
2014	4,199.29	924	971	3,228	27.46	118
2015	1,430.11	282	296	1,134	27.50	41
2016	2,022,646.46	348,907	366,789	1,655,857	27.58	60,038
	3,086,174.58	647,333	680,510	2,405,665		87,408

AQUA PENNSYLVANIA, INC.

ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 BEAR GAP INTAKE CHAMBERS						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 6-2070						
1995	151,996.52	60,981	64,106	87,890	39.92	2,202
1996	26,687.97	10,376	10,908	15,780	40.48	390
1999	10,785.00	3,828	4,024	6,761	41.35	164
2012	41,483.20	7,525	7,911	33,573	44.01	763
	230,952.69	82,710	86,949	144,004		3,519
NEW SHENANGO VALLEY RAW WATER INTAKE AND PUMPING STRUCTURE						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 6-2075						
2000	1,100,180.00	363,720	382,361	717,819	44.04	16,299
2002	2,893.65	886	931	1,962	44.77	44
2017	12,120.41	1,082	1,137	10,983	48.44	227
	1,115,194.06	365,688	384,430	730,764		16,570
NEW SHENANGO VALLEY TRAVELLING SCREEN AND COMPRESSOR						
SURVIVOR CURVE.. 20-SQUARE						
2000	254,915.32	254,915	254,915			
	254,915.32	254,915	254,915			
EMBREEVILLE HOSPITAL - SLUDGE LAGOON						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2053						
2003	17,592.00	16,492	17,592			
2004	28.52	25	29			
	17,620.52	16,517	17,621			
EMLENTON						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 6-2033						
1909	3,358.00	3,218	3,358			
1960	332.48	285	319	14	10.19	1

AQUA PENNSYLVANIA, INC.

ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EMLENTON						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 6-2033						
1961	69.98	60	67	3	10.17	
2013	72,789.87	31,969	35,749	37,041	11.17	3,316
2021	2,395,060.37	150,410	168,193	2,226,868	11.18	199,183
2022	798,353.45	8,862	9,910	788,444	11.16	70,649
	3,269,964.15	194,804	217,595	3,052,369		273,149
	22,725,697.98	7,859,338	8,250,898	14,474,801		751,592
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					19.3	3.31

AQUA PENNSYLVANIA, INC.

ACCOUNT 307 WELLS AND SPRINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 50-R2.5						
1963	464.21	409	413	51	7.92	6
1964	14,692.14	12,812	12,933	1,759	8.48	207
1965	61,208.90	53,148	53,648	7,561	8.61	878
1966	26,162.14	22,607	22,820	3,342	8.77	381
1967	56,802.96	48,515	48,972	7,831	9.35	838
1968	30,439.01	25,849	26,092	4,347	9.54	456
1969	136,190.36	114,945	116,027	20,163	9.75	2,068
1970	75,016.03	62,503	63,091	11,925	10.36	1,151
1971	43,609.64	36,074	36,414	7,196	10.60	679
1972	44,999.92	36,940	37,288	7,712	10.85	711
1973	126,700.32	102,526	103,491	23,209	11.49	2,020
1974	187,663.53	150,544	151,961	35,703	11.77	3,033
1975	22,958.18	18,139	18,310	4,648	12.42	374
1976	3,876.72	3,033	3,062	815	12.73	64
1977	4,274.82	3,310	3,341	934	13.05	72
1978	538,104.55	409,605	413,460	124,645	13.72	9,085
1979	128,308.44	96,539	97,448	30,860	14.07	2,193
1980	175,370.62	129,599	130,819	44,552	14.75	3,020
1981	178,078.38	129,890	131,113	46,965	15.12	3,106
1982	34,338.45	24,569	24,800	9,538	15.81	603
1983	19,133.02	13,493	13,620	5,513	16.20	340
1984	550,917.99	380,574	384,156	166,762	16.90	9,868
1985	190,489.51	129,514	130,733	59,757	17.30	3,454
1986	302,236.58	200,987	202,879	99,358	18.01	5,517
1987	270,744.13	176,877	178,542	92,202	18.44	5,000
1988	440,224.78	280,819	283,462	156,763	19.16	8,182
1989	340,617.92	213,057	215,062	125,556	19.61	6,403
1990	387,282.44	236,087	238,309	148,973	20.33	7,328
1991	368,804.45	220,029	222,100	146,704	20.79	7,056
1992	213,713.29	123,975	125,142	88,571	21.53	4,114
1993	121,803.41	68,989	69,638	52,165	22.01	2,370
1994	173,942.11	95,564	96,463	77,479	22.76	3,404
1995	594,937.49	318,292	321,288	273,649	23.25	11,770
1996	98,984.94	51,235	51,717	47,268	24.00	1,970
1997	375,070.11	188,435	190,209	184,861	24.51	7,542
1998	562,383.09	272,475	275,039	287,344	25.27	11,371
1999	1,421,715.10	666,216	672,486	749,229	25.80	29,040
2000	1,651,640.94	743,569	750,567	901,074	26.56	33,926
2001	117,003.31	50,744	51,222	65,781	27.10	2,427
2002	7,071,792.26	2,933,379	2,960,988	4,110,804	27.87	147,499
2003	713,816.08	283,742	286,413	427,403	28.42	15,039
2004	1,424,172.44	538,480	543,548	880,624	29.20	30,158
2005	1,150,646.97	414,348	418,248	732,399	29.76	24,610
2006	1,839,484.94	628,736	634,654	1,204,831	30.33	39,724

AQUA PENNSYLVANIA, INC.

ACCOUNT 307 WELLS AND SPRINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 50-R2.5						
2007	2,341,201.43	752,930	760,016	1,581,185	31.12	50,809
2008	4,963,205.11	1,501,370	1,515,501	3,447,704	31.70	108,760
2009	3,097,878.64	876,700	884,951	2,212,928	32.30	68,512
2010	4,674,071.30	1,224,607	1,236,133	3,437,938	33.09	103,897
2011	2,586,965.56	625,787	631,677	1,955,289	33.69	58,038
2012	5,094,628.84	1,127,441	1,138,052	3,956,577	34.30	115,352
2013	1,429,569.30	286,486	289,182	1,140,387	34.92	32,657
2014	824,052.42	147,505	148,893	675,159	35.54	18,997
2015	1,684,769.67	265,014	267,508	1,417,262	36.17	39,183
2016	2,038,346.75	276,604	279,208	1,759,139	36.62	48,038
2017	1,216,222.71	138,041	139,340	1,076,883	37.09	29,034
2018	2,516,779.63	228,524	230,675	2,286,105	37.57	60,849
2019	3,002,230.65	202,951	204,861	2,797,370	37.90	73,809
2020	1,303,757.81	57,496	58,037	1,245,721	37.93	32,843
2021	5,787,283.56	114,009	115,082	5,672,202	37.27	152,192
2022	1,926,176.04	6,549	6,611	1,919,565	36.24	52,968
	66,777,956.04	18,543,186	18,717,715	48,060,241		1,494,995

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.1 2.24

AQUA PENNSYLVANIA, INC.

ACCOUNT 310.4 OTHER POWER PRODUCTION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CRUM CREEK						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
2010	164,447.03	81,352	78,433	86,014	12.00	7,168
2011	24,401.52	11,515	11,102	13,300	12.03	1,106
2014	5,933.24	2,318	2,235	3,698	12.09	306
2015	941,064.55	337,278	325,175	615,890	12.08	50,984
2016	3,184.91	1,027	990	2,195	12.07	182
2018	2,494.32	593	572	1,923	12.02	160
2019	44,716.91	8,362	8,062	36,655	11.96	3,065
2021	2,163,677.81	133,283	128,500	2,035,178	11.43	178,056
2022	721,225.94	8,078	7,788	713,438	11.01	64,799
	4,071,146.23	583,806	562,856	3,508,290		305,826
GREAT VALLEY						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
1986	23,220.03	19,175	18,487	4,733	7.54	628
2008	240,347.39	147,381	142,092	98,255	8.67	11,333
	263,567.42	166,556	160,579	102,988		11,961
PICKERING						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
2007	14,006.29	8,243	7,947	6,059	10.31	588
2009	946,692.67	522,669	503,913	442,779	10.34	42,822
2011	7,418,110.46	3,763,949	3,628,881	3,789,230	10.44	362,953
2012	4,454.98	2,150	2,073	2,382	10.45	228
2013	14,266.12	6,504	6,271	7,996	10.44	766
2014	14,703.26	6,256	6,032	8,672	10.46	829
2015	148,297.38	58,162	56,075	92,223	10.46	8,817
2016	2,053.02	728	702	1,351	10.46	129
2017	12,647.80	3,954	3,812	8,836	10.45	846
2018	16,399.71	4,343	4,187	12,213	10.41	1,173
2019	339,694.13	71,200	68,645	271,049	10.37	26,138
2020	1,957.11	285	275	1,682	10.27	164
2021	26,296.07	1,838	1,772	24,524	9.98	2,457
	8,959,579.00	4,450,281	4,290,584	4,668,995		447,910

AQUA PENNSYLVANIA, INC.

ACCOUNT 310.4 OTHER POWER PRODUCTION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
POCOPSON						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
1987	19,315.33	15,572	15,013	4,302	8.35	515
	19,315.33	15,572	15,013	4,302		515
SPROUL ROAD						
FULLY ACCRUED						
2007	1,804.46	1,804	1,804			
	1,804.46	1,804	1,804			
UPPER MERION						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2052						
2007	977,654.44	406,704	392,106	585,549	20.71	28,274
2008	46,975.93	18,602	17,934	29,042	20.97	1,385
2013	1,404.09	402	388	1,017	21.83	47
2014	9,937.89	2,596	2,503	7,435	21.92	339
2017	44,225.06	7,854	7,572	36,653	21.99	1,667
2019	5,899.66	667	643	5,257	21.58	244
2020	284,916.70	21,825	21,042	263,875	21.08	12,518
	1,371,013.77	458,650	442,187	928,827		44,474
MEDIA						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
1988	64,044.11	50,582	48,767	15,277	8.98	1,701
2008	1,116.71	637	614	503	10.35	49
	65,160.82	51,219	49,381	15,780		1,750
CROYDON						
FULLY ACCRUED						
2007	12,072.91	12,073	12,073			
	12,072.91	12,073	12,073			

AQUA PENNSYLVANIA, INC.

ACCOUNT 310.4 OTHER POWER PRODUCTION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BRISTOL TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
1975	18,859.97	15,871	15,300	3,560	8.81	404
1991	782.07	553	533	249	12.73	20
2007	11,963.34	5,876	5,665	6,299	15.28	412
2017	82,775.91	19,229	18,538	64,238	15.70	4,092
2018	353,415.76	68,386	65,927	287,489	15.63	18,393
2021	116,293.20	5,698	5,493	110,800	14.56	7,610
2022	38,764.40	345	333	38,432	13.88	2,769
	622,854.65	115,958	111,788	511,067		33,700
NUI TRAILER MOUNTED GENERATORS						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
2003	35,507.92	23,038	22,209	13,299	10.15	1,310
2004	5,284.34	3,358	3,237	2,047	10.18	201
2006	54,126.72	32,736	31,558	22,568	10.29	2,193
	94,918.98	59,132	57,005	37,914		3,704
FIELD CREST						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
2005	74,845.96	46,509	44,837	30,009	10.20	2,942
2006	219.06	132	127	92	10.29	9
	75,065.02	46,641	44,964	30,101		2,951
BRYN MAWR						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2051						
2006	407,478.01	179,046	172,607	234,871	20.09	11,691
2008	32,145.44	12,861	12,398	19,747	20.62	958
2009	52,906.28	20,104	19,381	33,525	20.81	1,611
2011	157,521.24	53,006	51,100	106,422	21.20	5,020

AQUA PENNSYLVANIA, INC.

ACCOUNT 310.4 OTHER POWER PRODUCTION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BRYN MAWR						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2051						
2013	3,918.24	1,135	1,094	2,824	21.46	132
2014	20,731.51	5,479	5,282	15,450	21.57	716
2019	382,841.48	43,912	42,333	340,509	21.23	16,039
	1,057,542.20	315,543	304,195	753,347		36,167
BEAR GAP						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2052						
2007	148,617.66	61,825	59,602	89,016	20.71	4,298
2008	5,853.67	2,318	2,235	3,619	20.97	173
2013	813.60	233	225	589	21.83	27
2015	1,724.93	405	390	1,334	21.99	61
2016	36,513.42	7,558	7,286	29,227	22.03	1,327
2017	1,509.41	268	258	1,251	21.99	57
	195,032.69	72,607	69,996	125,037		5,943
CHESTER VALLEY						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2052						
2007	55,514.18	23,094	22,264	33,250	20.71	1,606
2008	20,558.00	8,141	7,848	12,710	20.97	606
	76,072.18	31,235	30,112	45,960		2,212
CHALFONT						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2043						
2008	106,180.77	47,304	45,603	60,578	17.11	3,541
	106,180.77	47,304	45,603	60,578		3,541

AQUA PENNSYLVANIA, INC.

ACCOUNT 310.4 OTHER POWER PRODUCTION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SIDLEY HILL						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2043						
2008	115,232.44	51,336	49,490	65,742	17.11	3,842
	115,232.44	51,336	49,490	65,742		3,842
BELL TAVERN						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2043						
2008	122,469.87	54,560	52,598	69,872	17.11	4,084
	122,469.87	54,560	52,598	69,872		4,084
VARIOUS GENERATORS						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2044						
1990	26,436.90	18,466	17,802	8,635	13.70	630
1992	27,964.81	18,969	18,287	9,678	14.11	686
1996	14,971.24	9,406	9,068	5,904	15.23	388
2000	93,218.05	53,321	51,403	41,815	16.27	2,570
2003	2,535.06	1,336	1,288	1,247	16.84	74
2009	76,083.01	31,719	30,578	45,505	17.83	2,552
2010	429,989.10	170,276	164,152	265,837	17.92	14,835
2011	548,462.29	205,180	197,801	350,662	17.99	19,492
2012	127,798.85	44,730	43,121	84,678	18.11	4,676
2013	302,319.85	98,405	94,866	207,454	18.13	11,443
2014	194,964.30	58,177	56,085	138,880	18.22	7,622
2015	1,051,483.05	283,900	273,690	777,793	18.25	42,619
2016	400,252.66	95,981	92,529	307,724	18.23	16,880
2017	464,617.31	96,222	92,761	371,856	18.19	20,443
2018	1,551,066.43	266,473	256,889	1,294,177	18.08	71,581
2019	4,969,414.73	661,429	637,641	4,331,774	17.91	241,863
2020	1,876,100.77	169,975	163,862	1,712,239	17.56	97,508
2021	835,727.95	36,020	34,725	801,003	16.64	48,137
2022	129,834.19	1,026	989	128,845	15.72	8,196
	13,123,240.55	2,321,011	2,237,536	10,885,705		612,195

AQUA PENNSYLVANIA, INC.

ACCOUNT 310.4 OTHER POWER PRODUCTION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INGRAM'S MILL SOLAR						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2035						
2010	6,510,805.00	3,060,078	2,950,024	3,560,781	13.25	268,738
2011	13,029.87	5,836	5,626	7,404	13.25	559
2017	10,182.04	2,687	2,590	7,592	13.25	573
	6,534,016.91	3,068,601	2,958,240	3,575,777		269,870
	36,886,286.20	11,923,889	11,496,004	25,390,282		1,790,645
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					14.2	4.85

AQUA PENNSYLVANIA, INC.

ACCOUNT 311 ELECTRIC PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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-S2.5						
1953	1,736.04	1,719	1,726	10	0.69	10
1956	605.90	598	600	6	0.92	6
1963	507.55	489	491	17	2.23	8
1967	269.75	256	257	13	3.05	4
1970	7,380.27	6,913	6,941	439	3.50	125
1971	2,472.31	2,296	2,305	167	3.90	43
1980	7,408.33	6,526	6,553	855	5.64	152
1985	6,498.02	5,445	5,467	1,031	7.11	145
1986	332,270.55	274,389	275,509	56,762	7.54	7,528
1987	2,773,606.73	2,264,927	2,274,173	499,434	7.80	64,030
1988	1,025,851.50	827,452	830,830	195,022	8.09	24,107
1989	1,121,358.04	888,788	892,416	228,942	8.57	26,714
1990	1,009,141.67	788,140	791,358	217,784	8.90	24,470
1991	7,678,648.63	5,903,345	5,927,445	1,751,204	9.25	189,319
1992	846,978.41	637,521	640,124	206,854	9.77	21,172
1993	2,858,661.33	2,112,265	2,120,888	737,773	10.16	72,615
1994	927,206.94	671,576	674,318	252,889	10.56	23,948
1995	2,993,291.85	2,113,863	2,122,493	870,799	11.13	78,239
1996	1,283,333.15	885,628	889,244	394,089	11.56	34,091
1997	2,262,119.28	1,517,203	1,523,397	738,722	12.15	60,800
1998	1,599,197.56	1,044,436	1,048,700	550,498	12.61	43,656
1999	2,242,871.39	1,418,392	1,424,183	818,688	13.22	61,928
2000	4,293,137.27	2,623,965	2,634,677	1,658,460	13.84	119,831
2001	1,995,609.98	1,176,013	1,180,814	814,796	14.46	56,348
2002	981,770.44	556,467	558,739	423,031	15.09	28,034
2003	581,767.95	315,260	316,547	265,221	15.85	16,733
2004	1,511,689.17	783,508	786,707	724,982	16.50	43,938
2005	2,419,294.16	1,191,260	1,196,123	1,223,171	17.27	70,826
2006	3,079,305.62	1,435,572	1,441,433	1,637,873	18.03	90,842
2007	6,729,145.36	2,958,132	2,970,208	3,758,937	18.81	199,837
2008	2,028,700.47	833,999	837,404	1,191,296	19.70	60,472
2009	2,589,701.00	993,927	997,985	1,591,716	20.47	77,758
2010	2,488,092.93	882,775	886,379	1,601,714	21.36	74,987
2011	5,147,139.97	1,676,423	1,683,267	3,463,873	22.25	155,680
2012	4,866,465.46	1,442,420	1,448,308	3,418,157	23.14	147,716
2013	3,561,062.61	950,448	954,328	2,606,735	24.04	108,433
2014	2,069,323.92	489,188	491,185	1,578,139	25.04	63,025
2015	5,077,096.94	1,048,928	1,053,210	4,023,887	25.93	155,183
2016	2,134,199.95	375,619	377,152	1,757,048	26.93	65,245
2017	4,170,194.23	606,346	608,821	3,561,373	27.93	127,511
2018	3,614,690.88	416,051	417,750	3,196,941	28.82	110,928
2019	2,991,494.88	252,482	253,513	2,737,982	29.82	91,817

AQUA PENNSYLVANIA, INC.

ACCOUNT 311 ELECTRIC PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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-S2.5						
2020	3,782,012.84	203,094	203,923	3,578,090	30.82	116,096
2021	6,374,297.51	146,609	147,207	6,227,091	31.82	195,697
2022	2,040,618.79	7,754	7,786	2,032,833	32.45	62,645
	103,508,227.53	42,738,407	42,912,884	60,595,344		2,972,692
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					20.4	2.87

AQUA PENNSYLVANIA, INC.

ACCOUNT 320.1 PURIFICATION SYSTEM - STRUCTURES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NESHAMINY						
INTERIM SURVIVOR CURVE.. IOWA 80-S0						
PROBABLE RETIREMENT YEAR.. 6-2049						
1909	40,078.44	35,245	36,388	3,690	15.46	239
1922	3,319.85	2,815	2,906	414	17.89	23
1924	10,015.91	8,419	8,692	1,324	18.53	71
1926	2,022.39	1,704	1,759	263	17.89	15
1931	16,454.86	13,588	14,029	2,426	19.14	127
1932	7,435.94	6,140	6,339	1,097	18.95	58
1935	786.41	641	662	125	19.64	6
1939	200.65	163	168	32	19.29	2
1943	84.47	67	69	15	20.26	1
1948	391,961.23	306,435	316,375	75,586	20.58	3,673
1949	2,387.46	1,858	1,918	469	20.71	23
1950	241.04	187	193	48	20.84	2
1952	9.10	7	7	2	21.16	
1953	140.45	107	110	30	21.34	1
1956	590.04	446	460	130	21.21	6
1961	30,657.99	22,537	23,268	7,390	21.89	338
1962	100,980.81	74,211	76,618	24,363	21.55	1,131
1963	272.52	199	205	67	21.90	3
1965	1,461.87	1,054	1,088	374	21.99	17
1967	8,795.02	6,260	6,463	2,332	22.17	105
1969	32.87	23	24	9	21.88	
1970	571.87	400	413	159	22.33	7
1971	804.83	560	578	227	22.24	10
1972	390,670.74	270,149	278,912	111,759	22.19	5,036
1973	5,535.43	3,805	3,928	1,607	22.17	72
1974	8,357.18	5,706	5,891	2,466	22.18	111
1975	2,125.53	1,441	1,488	638	22.21	29
1976	1,363.41	917	947	417	22.28	19
1977	3,015.08	2,010	2,075	940	22.36	42
1978	33,133.54	21,888	22,598	10,536	22.48	469
1979	1,992.54	1,303	1,345	647	22.61	29
1981	6,119.04	3,915	4,042	2,077	22.94	91
1982	8,004.82	5,091	5,256	2,749	22.75	121
1984	362.97	226	233	130	22.85	6
1985	12,469.31	7,652	7,900	4,569	23.13	198
1986	18,207.49	11,067	11,426	6,782	23.07	294
1987	6,440.60	3,872	3,998	2,443	23.05	106
1988	30,150.72	17,910	18,491	11,660	23.07	505
1990	26,647.39	15,397	15,896	10,751	23.20	463
1991	69,930.22	39,783	41,073	28,857	23.30	1,238
1992	89.85	50	52	38	23.44	2
1993	22,315.73	12,318	12,718	9,598	23.33	411

AQUA PENNSYLVANIA, INC.

ACCOUNT 320.1 PURIFICATION SYSTEM - STRUCTURES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NESHAMINY						
INTERIM SURVIVOR CURVE.. IOWA 80-S0						
PROBABLE RETIREMENT YEAR.. 6-2049						
1994	98,178.63	53,399	55,131	43,047	23.27	1,850
1995	105,867.84	56,353	58,181	47,687	23.50	2,029
1996	44,346.73	23,180	23,932	20,415	23.51	868
1997	15,899.65	8,145	8,409	7,490	23.56	318
1999	12,921.06	6,349	6,555	6,366	23.55	270
2001	134,098.24	62,610	64,641	69,457	23.69	2,932
2003	102,881.20	45,329	46,799	56,082	23.80	2,356
2004	6,900,691.66	2,952,116	3,047,875	3,852,816	23.74	162,292
2005	831,793.65	342,699	353,815	477,978	23.90	19,999
2006	31,491.95	12,499	12,904	18,588	23.93	777
2008	48,318.00	17,607	18,178	30,140	23.98	1,257
2010	3,061,995.59	1,003,722	1,036,280	2,025,715	24.09	84,089
2012	19,631,412.66	5,645,994	5,829,136	13,802,277	24.15	571,523
2013	2,977,634.78	792,051	817,743	2,159,892	24.14	89,474
2019	11,972.41	1,219	1,259	10,714	24.28	441
2021	156,562.50	4,697	4,849	151,713	24.25	6,256
2022	52,187.50	266	275	51,913	24.21	2,144
	35,484,491.66	11,935,801	12,322,969	23,161,523		963,975
PICKERING						
INTERIM SURVIVOR CURVE.. IOWA 80-S0						
PROBABLE RETIREMENT YEAR.. 6-2040						
1996	551,850.91	333,925	344,757	207,094	16.80	12,327
1997	1,970,973.63	1,175,686	1,213,822	757,151	16.74	45,230
2001	125,570.16	69,315	71,563	54,007	16.84	3,207
2002	1,931,019.91	1,041,206	1,074,980	856,040	16.88	50,713
2003	302,554.74	159,416	164,587	137,968	16.84	8,193
2004	232.45	119	123	110	16.97	6
2005	616,914.12	306,915	316,871	300,044	16.92	17,733
2006	428,252.21	206,418	213,114	215,139	16.93	12,708
2007	21,917.28	10,183	10,513	11,404	17.00	671
2008	53,450.95	23,887	24,662	28,789	17.02	1,691
2009	1,633.20	700	723	910	17.01	53
2010	144,303.92	58,833	60,741	83,563	17.07	4,895
2011	3,854,605.95	1,491,733	1,540,121	2,314,485	17.03	135,906
2012	80,971.11	29,449	30,404	50,567	17.06	2,964

AQUA PENNSYLVANIA, INC.

ACCOUNT 320.1 PURIFICATION SYSTEM - STRUCTURES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PICKERING						
INTERIM SURVIVOR CURVE.. IOWA 80-S0						
PROBABLE RETIREMENT YEAR.. 6-2040						
2019	334,848.63	46,142	47,639	287,210	17.21	16,689
2021	320,535.10	13,398	13,833	306,703	17.17	17,863
2022	106,845.04	769	794	106,051	17.18	6,173
	10,846,479.31	4,968,094	5,129,247	5,717,232		337,022
CRUM CREEK						
INTERIM SURVIVOR CURVE.. IOWA 80-S0						
PROBABLE RETIREMENT YEAR.. 6-2043						
1958	2,310.90	1,812	1,871	440	17.55	25
1995	17,835.44	10,402	10,739	7,096	19.12	371
1996	806,608.79	463,155	478,179	328,430	19.09	17,204
1997	1,382,010.15	779,868	805,165	576,845	19.11	30,186
1999	6,070.51	3,287	3,394	2,677	19.27	139
2000	20,697.40	10,984	11,340	9,357	19.23	487
2001	173,863.51	90,200	93,126	80,738	19.25	4,194
2002	53,703.15	27,152	28,033	25,670	19.31	1,329
2003	160,255.49	79,022	81,585	78,670	19.27	4,083
2006	11,914,968.85	5,348,630	5,522,126	6,392,843	19.34	330,550
2007	610,018.79	263,650	272,202	337,817	19.38	17,431
2008	189,069.93	78,256	80,794	108,275	19.47	5,561
2009	18,417.26	7,279	7,515	10,902	19.51	559
2010	26,643.81	10,018	10,343	16,301	19.50	836
2012	2,865.45	953	984	1,882	19.57	96
2018	4,967.91	795	821	4,147	19.67	211
2019	48,179.64	5,907	6,099	42,081	19.67	2,139
2021	497,812.50	18,320	18,914	478,898	19.66	24,359
2022	165,937.50	1,045	1,079	164,859	19.64	8,394
	16,102,236.98	7,200,735	7,434,309	8,667,928		448,154
UPPER MERION						
INTERIM SURVIVOR CURVE.. IOWA 80-S0						
PROBABLE RETIREMENT YEAR.. 6-2053						
1972	436,564.97	293,197	302,708	133,857	24.33	5,502
1973	9,844.86	6,527	6,739	3,106	24.78	125
1974	282.32	186	192	90	24.71	4
1975	1,582.81	1,036	1,070	513	24.68	21
1976	781.10	507	523	258	24.68	10

AQUA PENNSYLVANIA, INC.

ACCOUNT 320.1 PURIFICATION SYSTEM - STRUCTURES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UPPER MERION						
INTERIM SURVIVOR CURVE.. IOWA 80-S0						
PROBABLE RETIREMENT YEAR.. 6-2053						
1979	411.01	258	266	145	25.28	6
1983	807,673.91	488,239	504,076	303,598	25.35	11,976
1984	13,764.13	8,209	8,475	5,289	25.54	207
1985	1,346.77	797	823	524	25.36	21
1991	10,413.08	5,668	5,852	4,561	25.75	177
1992	72.16	39	40	32	25.81	1
1993	3,662,191.00	1,926,679	1,989,176	1,673,015	25.90	64,595
1994	5,428.72	2,802	2,893	2,536	26.01	98
2007	17,241.01	6,129	6,328	10,913	26.74	408
2008	196,177.44	66,622	68,783	127,394	26.74	4,764
2009	814,590.82	262,787	271,311	543,280	26.77	20,294
2010	31,771.47	9,668	9,982	21,790	26.86	811
2019	49,250.16	4,536	4,683	44,567	27.10	1,645
2020	3,792,905.86	230,229	237,697	3,555,209	27.07	131,334
2021	205,187.21	5,540	5,720	199,468	27.03	7,380
2022	68,395.74	315	325	68,071	26.90	2,531
	10,125,876.55	3,319,970	3,427,662	6,698,215		251,910
PICKERING EAST						
INTERIM SURVIVOR CURVE.. IOWA 80-S0						
PROBABLE RETIREMENT YEAR.. 6-2066						
1990	797,008.72	394,758	407,563	389,446	32.35	12,039
1991	4,589,760.21	2,229,706	2,302,032	2,287,728	32.54	70,305
1992	9,400.92	4,475	4,620	4,781	32.75	146
1994	5,308.27	2,431	2,510	2,798	32.85	85
2001	2,344.33	895	924	1,420	33.60	42
2003	43,464.76	15,482	15,984	27,481	33.88	811
2004	17,816.79	6,136	6,335	11,482	33.79	340
2007	2,032.08	615	635	1,397	34.03	41
2008	250,405.89	71,967	74,301	176,104	34.10	5,164
2009	130,775.06	35,519	36,671	94,104	34.20	2,752
2010	742,981.72	189,460	195,606	547,376	34.33	15,945
2012	1,941.61	430	444	1,498	34.30	44
2018	79,982.03	7,830	8,084	71,898	34.56	2,080
2019	7,230.74	533	550	6,680	34.56	193
2021	118,958.78	2,546	2,629	116,330	34.34	3,388
2022	39,652.93	143	148	39,505	34.24	1,154
	6,839,064.84	2,962,926	3,059,036	3,780,029		114,529

AQUA PENNSYLVANIA, INC.

ACCOUNT 320.1 PURIFICATION SYSTEM - STRUCTURES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MEDIA FILTRATION PLANT						
INTERIM SURVIVOR CURVE.. IOWA 80-S0						
PROBABLE RETIREMENT YEAR.. 6-2038						
1957	32,877.09	27,035	27,912	4,965	13.99	355
1982	80,387.83	58,474	60,371	20,017	14.90	1,343
1988	2,776,234.58	1,920,877	1,983,186	793,049	15.03	52,764
1989	748,063.79	514,518	531,208	216,856	14.87	14,583
1992	27,956.13	18,546	19,148	8,809	15.09	584
1995	40,130.79	25,656	26,488	13,643	15.09	904
1997	131,659.87	81,787	84,440	47,220	15.09	3,129
2021	52,399.32	2,426	2,505	49,895	15.46	3,227
2022	17,466.45	140	145	17,322	15.45	1,121
	3,907,175.85	2,649,459	2,735,401	1,171,775		78,010
BRISTOL TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 80-S0						
PROBABLE RETIREMENT YEAR.. 6-2060						
1973	75,606.78	47,920	49,474	26,132	28.17	928
1977	109,019.59	66,349	68,501	40,518	28.78	1,408
1992	19,964.80	9,978	10,302	9,663	29.77	325
1993	547,230.83	267,486	276,163	271,068	30.07	9,015
1996	2,496.06	1,150	1,187	1,309	30.12	43
1998	7,036,026.73	3,091,630	3,191,915	3,844,112	30.30	126,868
1999	3,129,064.54	1,338,301	1,381,712	1,747,352	30.44	57,403
2000	510,869.88	212,215	219,099	291,771	30.61	9,532
2001	5,800.65	2,347	2,423	3,378	30.53	111
2005	14,159.86	4,981	5,143	9,017	30.87	292
2007	15,309.81	4,945	5,105	10,204	30.91	330
2008	32,510.72	9,968	10,291	22,219	31.09	715
2009	10,657.39	3,098	3,198	7,459	31.11	240
2010	85,724.13	23,471	24,232	61,492	31.17	1,973
2021	138,465.33	3,240	3,345	135,120	31.30	4,317
2022	46,155.11	185	191	45,964	31.12	1,477
	11,779,062.21	5,087,264	5,252,282	6,526,780		214,977
WELLS AND BOOSTERS						
SURVIVOR CURVE.. IOWA 50-R3						
2002	4,816.12	2,007	2,072	2,744	27.64	99
2004	1,868.47	706	729	1,140	29.20	39

AQUA PENNSYLVANIA, INC.

ACCOUNT 320.1 PURIFICATION SYSTEM - STRUCTURES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WELLS AND BOOSTERS						
SURVIVOR CURVE.. IOWA 50-R3						
2005	11,479.39	4,114	4,247	7,232	29.98	241
2006	265,190.08	89,793	92,706	172,484	30.76	5,607
2007	45,185.08	14,396	14,863	30,322	31.55	961
2008	108,348.79	32,331	33,380	74,969	32.33	2,319
2009	919,215.55	255,542	263,831	655,384	33.12	19,788
2010	916,454.98	235,804	243,453	673,002	33.91	19,847
2011	37,052.05	8,763	9,047	28,005	34.70	807
2012	5,130,151.63	1,105,548	1,141,409	3,988,742	35.50	112,359
2013	6,080,193.41	1,180,774	1,219,076	4,861,118	36.30	133,915
2015	147,116.57	22,244	22,966	124,151	37.89	3,277
2016	41,045.35	5,336	5,509	35,536	38.50	923
2017	183,300.83	19,760	20,401	162,900	39.30	4,145
2018	144,035.82	12,315	12,714	131,321	40.11	3,274
2019	1,434.85	90	93	1,342	40.92	33
2021	14,769,398.07	259,941	268,373	14,501,025	41.80	346,914
2022	4,923,132.68	14,769	15,248	4,907,885	41.89	117,161
	33,729,419.72	3,264,233	3,370,117	30,359,303		771,709
SHENANGO CLARIFIER AND PIPING						
INTERIM SURVIVOR CURVE.. IOWA 80-S0						
PROBABLE RETIREMENT YEAR.. 6-2036						
2010	325,509.47	151,069	155,969	169,540	13.57	12,494
2012	892,421.09	372,407	384,487	507,934	13.61	37,321
2020	41,705.96	4,721	4,874	36,832	13.71	2,687
2021	9,698,083.93	503,331	519,658	9,178,426	13.70	669,958
2022	3,232,694.64	29,094	30,038	3,202,657	13.69	233,941
	14,190,415.09	1,060,622	1,095,026	13,095,389		956,401
BEAR GAP TREATMENT PLANT - STRUCTURES						
INTERIM SURVIVOR CURVE.. IOWA 80-S0						
PROBABLE RETIREMENT YEAR.. 6-2045						
1995	2,834,578.00	1,599,836	1,651,731	1,182,847	20.64	57,308
1997	155,049.20	84,424	87,163	67,887	20.70	3,280

AQUA PENNSYLVANIA, INC.

ACCOUNT 320.1 PURIFICATION SYSTEM - STRUCTURES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BEAR GAP TREATMENT PLANT - STRUCTURES						
INTERIM SURVIVOR CURVE.. IOWA 80-S0						
PROBABLE RETIREMENT YEAR.. 6-2045						
2006	1,266.46	543	561	706	21.01	34
2021	31,838.88	1,086	1,121	30,718	21.23	1,447
2022	10,612.96	63	65	10,548	21.20	498
	3,033,345.50	1,685,952	1,740,640	1,292,706		62,567
	146,037,567.71	44,135,056	45,566,689	100,470,880		4,199,254
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					23.9	2.88

AQUA PENNSYLVANIA, INC.

ACCOUNT 320.2 PURIFICATION SYSTEM - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 52-R2.5						
1943	1,325.07	1,252	1,299	26	4.58	6
1960	1,009.81	892	926	84	8.18	10
1961	698.71	615	638	61	8.21	7
1963	1,354.39	1,178	1,223	131	8.82	15
1964	61,175.03	52,641	54,636	6,539	9.36	699
1965	31,065.23	26,620	27,629	3,436	9.48	362
1966	9,026.58	7,649	7,939	1,088	10.04	108
1967	7,233.31	6,099	6,330	903	10.18	89
1968	96,244.19	80,181	83,219	13,025	10.77	1,209
1969	11,354.24	9,404	9,760	1,594	10.94	146
1970	38,631.67	31,585	32,782	5,850	11.54	507
1971	48,011.01	38,985	40,462	7,549	11.75	642
1972	1,574,602.31	1,261,256	1,309,051	265,551	12.36	21,485
1973	174,822.99	138,914	144,178	30,645	12.60	2,432
1974	35,665.65	27,930	28,988	6,678	13.23	505
1975	67,106.50	52,075	54,048	13,058	13.49	968
1976	23,752.85	18,147	18,835	4,918	14.13	348
1977	40,867.60	30,908	32,079	8,789	14.42	610
1978	47,800.91	35,554	36,901	10,900	15.07	723
1979	53,102.98	38,818	40,289	12,814	15.73	815
1980	95,443.59	68,939	71,551	23,893	16.05	1,489
1981	130,848.83	92,772	96,288	34,561	16.72	2,067
1982	155,010.96	108,446	112,556	42,455	17.07	2,487
1983	210,441.47	144,342	149,812	60,629	17.75	3,416
1984	164,942.55	110,841	115,041	49,902	18.43	2,708
1985	611,866.51	404,750	420,088	191,779	18.81	10,196
1986	250,226.81	161,922	168,058	82,169	19.50	4,214
1987	259,118.89	164,774	171,018	88,101	19.90	4,427
1988	1,155,788.01	717,744	744,943	410,845	20.60	19,944
1989	1,158,085.75	701,684	728,274	429,812	21.30	20,179
1990	806,537.45	478,841	496,986	309,551	21.73	14,245
1991	2,085,625.46	1,205,700	1,251,389	834,236	22.44	37,176
1992	681,109.96	382,988	397,501	283,609	23.16	12,246
1993	680,910.29	373,888	388,056	292,854	23.61	12,404
1994	776,912.58	413,939	429,625	347,288	24.33	14,274
1995	3,676,224.50	1,907,961	1,980,262	1,695,962	24.79	68,413
1996	1,462,241.91	734,192	762,014	700,228	25.53	27,428
1997	535,717.33	259,876	269,724	265,993	26.27	10,125
1998	1,483,742.37	697,656	724,093	759,649	26.76	28,387
1999	1,001,103.48	453,200	470,374	530,729	27.50	19,299
2000	2,628,434.65	1,149,152	1,192,699	1,435,736	28.00	51,276
2001	1,013,250.11	424,754	440,850	572,400	28.75	19,910
2002	1,484,360.58	595,080	617,630	866,731	29.51	29,371
2003	687,734.39	264,365	274,383	413,351	30.03	13,765

AQUA PENNSYLVANIA, INC.

ACCOUNT 320.2 PURIFICATION SYSTEM - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 52-R2.5						
2004	1,243,209.36	454,517	471,741	771,468	30.80	25,048
2005	1,109,138.00	386,424	401,067	708,071	31.33	22,600
2006	1,167,844.27	384,454	399,023	768,821	32.10	23,951
2007	2,752,249.77	856,500	888,957	1,863,293	32.64	57,086
2008	24,205,340.34	7,055,857	7,323,236	16,882,104	33.42	505,150
2009	8,392,460.55	2,289,463	2,376,221	6,016,240	33.98	177,052
2010	474,723.55	119,915	124,459	350,265	34.76	10,077
2011	10,049,960.59	2,344,656	2,433,506	7,616,455	35.33	215,580
2012	4,322,909.17	922,941	957,916	3,364,993	35.91	93,706
2013	5,378,208.38	1,040,146	1,079,562	4,298,646	36.50	117,771
2014	3,110,396.46	537,477	557,844	2,552,552	37.09	68,820
2015	7,573,257.44	1,150,378	1,193,971	6,379,286	37.69	169,257
2016	4,230,867.09	552,128	573,051	3,657,816	38.30	95,504
2017	6,389,781.15	697,764	724,206	5,665,575	38.73	146,284
2018	11,435,494.98	999,462	1,037,336	10,398,159	39.17	265,462
2019	9,083,431.38	592,240	614,683	8,468,748	39.44	214,725
2020	9,267,828.37	392,956	407,846	8,859,982	39.57	223,907
2021	2,573,475.98	48,896	50,749	2,522,727	38.77	65,069
2022	661,613.86	2,183	2,266	659,348	37.75	17,466
	138,942,720.15	34,706,866	36,022,067	102,920,653		2,975,647

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 34.6 2.14

AQUA PENNSYLVANIA, INC.

ACCOUNT 320.3 PURIFICATION SYSTEM - COMPUTERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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.. 10-SQUARE						
1990	15,782.57	15,783	15,783			
1991	2,805.52	2,806	2,806			
1993	28,543.01	28,543	28,543			
1994	1,916.34	1,916	1,916			
1997	17,091.38	17,091	17,091			
2000	2,491,613.13	2,491,613	2,491,613			
2003	16,758.82	16,759	16,759			
2004	80,763.12	80,763	80,763			
2005	220,367.24	220,367	220,367			
2006	3,628.76	3,629	3,629			
2007	2,481,132.96	2,481,133	2,481,133			
2008	1,164,900.23	1,164,900	1,164,900			
2009	221,698.64	221,699	221,699			
	6,747,001.72	6,747,002	6,747,002			

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

AQUA PENNSYLVANIA, INC.

ACCOUNT 320.4 PURIFICATION SYSTEM - PAINTING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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.. 10-SQUARE						
1984	64,439.24	64,439	64,439			
1986	15,122.71	15,123	15,123			
1987	44,693.32	44,693	44,693			
1989	31,121.90	31,122	31,122			
1990	3,338.57	3,339	3,339			
1991	23.76	24	24			
2014	17,390.22	13,477	17,390			
2018	101,940.44	38,228	55,474	46,466	6.25	7,435
	278,070.16	210,445	231,604	46,466		7,435

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.2 2.67

AQUA PENNSYLVANIA, INC.

ACCOUNT 320.5 PURIFICATION SYSTEM - FILTER MEDIA

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 10-S3						
1965	3,598.68	3,599	3,599			
1981	62,266.71	62,267	62,267			
1982	143,790.21	143,790	143,790			
1984	29,803.31	29,803	29,803			
1985	69,517.18	69,517	69,517			
1986	136,314.32	136,314	136,314			
1987	114,243.71	114,244	114,244			
1988	67,139.42	67,139	67,139			
1991	35,360.49	35,360	35,360			
1993	183,083.17	183,083	183,083			
1994	68,886.00	68,886	68,886			
1995	526,156.36	526,156	526,156			
1996	84,738.80	84,739	84,739			
1998	78,474.29	78,474	78,474			
1999	209,459.32	209,459	209,459			
2000	323,410.79	323,411	323,411			
2001	269,303.00	269,303	269,303			
2004	45,007.99	44,819	45,008			
2007	294,822.38	283,531	294,822			
2008	106,142.00	100,410	106,142			
2012	24,784.82	20,782	24,785			
2013	55,832.46	44,309	55,832			
2014	79,686.15	58,856	79,686			
2016	62,367.53	36,903	62,368			
2020	41,258.09	7,757	41,260			
	3,115,447.18	3,002,911	3,115,447			

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

AQUA PENNSYLVANIA, INC.

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TANKS						
SURVIVOR CURVE.. IOWA 70-S1						
1924	95,416.76	84,873	82,978	12,438	12.14	1,025
1926	26,315.32	23,434	22,911	3,404	11.77	289
1927	26,710.88	23,538	23,013	3,698	12.77	290
1928	22,106.32	19,480	19,045	3,061	12.64	242
1931	170.72	149	146	25	13.42	2
1937	9,893.00	8,384	8,197	1,696	15.25	111
1938	154.27	130	127	27	15.26	2
1940	1,709.93	1,426	1,394	316	16.29	19
1943	548.90	450	440	109	17.40	6
1944	1,848.62	1,509	1,475	373	17.49	21
1945	2,998.10	2,439	2,385	614	17.58	35
1946	1,249.19	1,003	981	269	18.58	14
1947	75.14	60	59	16	18.71	1
1948	137,982.85	109,903	107,450	30,533	18.84	1,621
1949	442.28	351	343	99	18.99	5
1950	153,548.58	121,181	118,476	35,073	19.16	1,831
1951	268,748.25	209,140	204,471	64,277	20.16	3,188
1952	13,360.02	10,343	10,112	3,248	20.34	160
1953	80,494.26	61,981	60,597	19,897	20.54	969
1954	171,982.91	131,670	128,731	43,252	20.74	2,085
1955	102,608.94	78,085	76,342	26,267	20.96	1,253
1956	338,384.36	255,852	250,140	88,244	21.21	4,160
1957	20,399.63	15,190	14,851	5,549	22.21	250
1958	16,377.28	12,111	11,841	4,537	22.46	202
1959	28,049.26	20,594	20,134	7,915	22.72	348
1960	24,918.05	18,155	17,750	7,168	23.00	312
1961	543,234.10	392,704	383,937	159,297	23.29	6,840
1962	289,136.01	207,311	202,683	86,453	23.58	3,666
1963	581,373.81	413,299	404,072	177,301	23.89	7,422
1964	450,488.35	317,414	310,328	140,160	24.21	5,789
1965	23,399.95	16,333	15,968	7,432	24.55	303
1966	199,948.46	138,224	135,138	64,810	24.90	2,603
1967	3,468.87	2,374	2,321	1,148	25.25	45
1968	40,297.24	27,289	26,680	13,617	25.62	531
1969	75,598.90	50,644	49,513	26,085	25.99	1,004
1970	35,870.99	23,761	23,231	12,640	26.38	479
1971	107,011.09	70,060	68,496	38,515	26.77	1,439
1972	724,073.06	468,330	457,875	266,198	27.17	9,797
1973	1,569,942.56	1,002,565	980,184	589,759	27.59	21,376
1974	21,975.99	13,851	13,542	8,434	28.01	301
1975	559,827.73	348,101	340,330	219,498	28.44	7,718
1976	2,972,546.20	1,822,171	1,781,493	1,191,054	28.88	41,241
1977	106,655.25	64,430	62,992	43,664	29.33	1,489

AQUA PENNSYLVANIA, INC.

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TANKS						
SURVIVOR CURVE.. IOWA 70-S1						
1978	462,729.00	275,324	269,178	193,551	29.78	6,499
1979	292,122.15	172,352	168,504	123,618	29.71	4,161
1980	1,832,357.03	1,063,317	1,039,579	792,778	30.19	26,260
1981	178,384.22	101,768	99,496	78,888	30.68	2,571
1982	6,095.02	3,416	3,340	2,755	31.17	88
1983	2,811.56	1,547	1,512	1,299	31.68	41
1984	159,862.68	86,294	84,368	75,495	32.18	2,346
1985	810,181.03	428,748	419,177	391,004	32.69	11,961
1986	673,762.24	351,704	343,853	329,910	32.74	10,077
1987	143,621.08	73,362	71,724	71,897	33.28	2,160
1988	1,132,767.75	565,817	553,186	579,582	33.82	17,137
1989	1,777,881.87	867,606	848,237	929,644	34.36	27,056
1990	216,296.79	103,001	100,702	115,595	34.92	3,310
1991	583,699.14	272,821	266,731	316,969	35.04	9,046
1992	3,400,937.87	1,548,107	1,513,547	1,887,391	35.61	53,002
1993	606,192.79	268,422	262,430	343,763	36.18	9,501
1994	894,509.15	384,728	376,139	518,370	36.77	14,098
1995	616,726.60	259,025	253,242	363,484	36.94	9,840
1996	1,810,134.07	736,363	719,924	1,090,210	37.54	29,041
1997	1,903,544.57	749,045	732,323	1,171,221	38.14	30,708
1998	380,204.82	144,478	141,253	238,952	38.75	6,167
1999	974,574.10	359,228	351,209	623,366	38.98	15,992
2000	2,600,548.65	921,894	901,314	1,699,235	39.60	42,910
2001	1,473,943.07	501,583	490,386	983,557	40.23	24,448
2002	2,444,155.27	796,550	778,768	1,665,388	40.85	40,768
2003	640,633.57	199,365	194,914	445,719	41.49	10,743
2004	388,627.85	115,889	113,302	275,326	41.77	6,591
2005	1,211,646.30	343,017	335,359	876,287	42.42	20,657
2006	2,420,366.97	648,174	633,704	1,786,663	43.07	41,483
2007	3,902,914.21	984,315	962,341	2,940,573	43.73	67,244
2008	4,273,783.71	1,010,750	988,186	3,285,598	44.39	74,017
2009	768,917.78	169,623	165,836	603,081	45.05	13,387
2010	5,444,401.98	1,112,836	1,087,993	4,356,409	45.72	95,285
2011	3,325,605.35	625,546	611,581	2,714,024	46.39	58,505
2012	2,224,048.10	381,647	373,127	1,850,921	47.07	39,323
2013	182,567.20	28,280	27,649	154,919	47.75	3,244
2014	7,745,564.19	1,068,888	1,045,026	6,700,538	48.43	138,355
2015	183,471.93	22,163	21,668	161,804	49.12	3,294
2016	1,452,973.01	150,383	147,026	1,305,947	49.81	26,219
2017	316,569.81	27,067	26,463	290,107	50.81	5,710
2018	1,715,057.85	116,452	113,852	1,601,206	51.50	31,091
2019	4,358,399.03	217,048	212,203	4,146,196	52.50	78,975

AQUA PENNSYLVANIA, INC.

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TANKS						
SURVIVOR CURVE.. IOWA 70-S1						
2020	2,134,829.49	67,888	66,372	2,068,457	53.20	38,881
2021	9,536,562.33	129,697	126,802	9,409,761	54.20	173,612
2022	3,149,786.93	7,245	7,083	3,142,704	54.82	57,328
	90,606,112.49	25,053,065	24,493,777	66,112,335		1,513,616
TANK PAINTING						
SURVIVOR CURVE.. 10-SQUARE						
1988	102,243.67	102,244	102,244			
1989	224,751.94	224,752	224,752			
1990	139,789.51	139,790	139,790			
1991	411,271.42	411,271	411,271			
1992	241,689.28	241,689	241,689			
1993	719,568.10	719,568	719,568			
1994	161,329.08	161,329	161,329			
1996	65,886.34	65,886	65,886			
1997	1,352,375.85	1,352,376	1,352,376			
1998	244,432.30	244,432	244,432			
2000	293,325.37	293,325	293,325			
2001	999,556.65	999,557	999,557			
2002	639,030.93	639,031	639,031			
2003	998,397.72	998,398	998,398			
2004	9,430.21	9,430	9,430			
2005	68,620.50	68,620	68,621			
2006	746,193.69	746,194	746,194			
2007	916,877.37	916,877	916,877			
2008	2,393,972.38	2,393,972	2,393,972			
2009	5,096,907.06	5,096,907	5,096,907			
2010	4,223,263.28	4,223,263	4,223,263			
2011	1,516,320.64	1,516,321	1,516,321			
2012	4,174,492.92	4,070,131	3,904,349	270,144	0.25	270,144
2013	2,336,976.32	2,044,854	1,961,564	375,412	1.25	300,330
2014	2,415,696.16	1,872,165	1,795,909	619,787	2.25	275,461
2015	8,155,014.05	5,504,634	5,280,422	2,874,592	3.25	884,490
2016	5,897,457.03	3,391,038	3,252,916	2,644,541	4.25	622,245
2017	8,289,125.07	3,937,334	3,776,961	4,512,164	5.25	859,460
2018	6,649,025.59	2,493,385	2,391,826	4,257,200	6.25	681,152
2019	8,643,766.72	2,377,036	2,280,216	6,363,551	7.25	877,731

AQUA PENNSYLVANIA, INC.

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TANK PAINTING						
SURVIVOR CURVE.. 10-SQUARE						
2020	1,865,419.78	326,448	313,151	1,552,268	8.25	188,154
2021	1,732,671.83	129,950	124,657	1,608,015	9.25	173,839
2022	577,557.28	7,219	6,925	570,632	9.88	57,756
	72,302,436.04	47,719,426	46,654,130	25,648,306		5,190,762
	162,908,548.53	72,772,491	71,147,907	91,760,641		6,704,378
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					13.7	4.12

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.01 MAINS AND ACCESSORIES - CAST IRON - 4 INCH AND UNDER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 50-L1.5						
1911	70.14	66	50	20	6.89	3
1924	259.63	236	181	79	9.77	8
1925	7,423.46	6,751	5,164	2,259	9.64	234
1926	1,646.76	1,498	1,146	501	9.52	53
1927	987.98	889	680	308	10.52	29
1928	936.39	843	645	291	10.42	28
1929	674.17	607	464	210	10.34	20
1930	2,272.71	2,044	1,563	710	10.29	69
1931	2,544.17	2,286	1,749	795	10.26	77
1932	321.83	286	219	103	11.26	9
1933	557.65	495	379	179	11.25	16
1934	761.58	675	516	246	11.26	22
1935	15,515.28	13,728	10,500	5,015	11.29	444
1936	130.26	115	88	42	11.34	4
1937	742.98	655	501	242	11.40	21
1938	1,228.76	1,070	818	411	12.40	33
1939	1,926.20	1,674	1,280	646	12.49	52
1940	12,175.71	10,551	8,070	4,106	12.58	326
1941	1,048.55	906	693	356	12.71	28
1942	1,642.29	1,415	1,082	560	12.84	44
1944	2,416.59	2,067	1,581	836	13.16	64
1945	4,614.22	3,931	3,007	1,607	13.34	120
1946	937.49	795	608	329	13.54	24
1947	2,991.14	2,527	1,933	1,058	13.74	77
1949	3,647.89	3,052	2,334	1,314	14.21	92
1950	14,917.99	12,416	9,497	5,421	14.46	375
1952	4,866.38	4,039	3,089	1,777	14.29	124
1953	1,747.22	1,441	1,102	645	14.58	44
1955	13,635.92	11,105	8,494	5,142	15.21	338
1956	9,722.33	7,862	6,014	3,708	15.55	238
1957	6,097.64	4,935	3,775	2,323	15.25	152
1958	9,030.11	7,253	5,548	3,482	15.62	223
1959	6,827.79	5,441	4,162	2,666	15.99	167
1960	302,586.78	239,165	182,934	119,653	16.38	7,305
1961	4,955.16	3,914	2,994	1,961	16.17	121
1962	65,620.08	51,361	39,285	26,335	16.59	1,587
1963	7,407.78	5,788	4,427	2,981	16.44	181
1964	80,503.93	62,294	47,648	32,856	16.88	1,946
1965	39,314.64	30,343	23,209	16,106	16.78	960
1966	8,198.95	6,262	4,790	3,409	17.24	198
1967	4,390.71	3,341	2,555	1,836	17.19	107
1968	58,278.41	43,855	33,544	24,734	17.68	1,399
1969	54,670.45	40,948	31,321	23,349	17.68	1,321
1970	22,622.71	16,858	12,894	9,729	17.69	550

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.01 MAINS AND ACCESSORIES - CAST IRON - 4 INCH AND UNDER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 50-L1.5						
1971	70,624.74	52,333	40,029	30,596	17.74	1,725
1972	33,126.44	24,225	18,529	14,597	18.28	799
1973	17,768.84	12,907	9,872	7,897	18.36	430
1974	75,444.17	54,395	41,606	33,838	18.48	1,831
1975	89,287.59	63,867	48,851	40,437	18.61	2,173
1976	32,155.75	22,802	17,441	14,715	18.77	784
1977	94,156.03	66,154	50,600	43,556	18.94	2,300
1978	183,388.77	127,565	97,573	85,816	19.14	4,484
1979	142,596.69	98,149	75,073	67,524	19.36	3,488
1980	102,139.20	69,935	53,492	48,647	19.23	2,530
1981	29,876.11	20,208	15,457	14,419	19.49	740
1982	85,949.87	57,397	43,902	42,048	19.77	2,127
1983	81,845.09	54,231	41,481	40,364	19.73	2,046
1984	53,598.39	35,005	26,775	26,823	20.05	1,338
1985	103,670.59	66,671	50,996	52,675	20.39	2,583
1986	79,340.06	50,492	38,621	40,719	20.43	1,993
1987	85,954.02	54,065	41,354	44,600	20.50	2,176
1988	78,652.35	48,576	37,155	41,497	20.90	1,986
1989	52,539.49	32,007	24,482	28,057	21.01	1,335
1990	163,429.34	98,074	75,016	88,413	21.16	4,178
1991	72,912.60	42,822	32,754	40,159	21.61	1,858
1992	36,351.71	20,982	16,049	20,303	21.79	932
1993	63,292.82	35,849	27,420	35,873	22.01	1,630
1994	168,113.11	93,303	71,366	96,747	22.25	4,348
1995	65,735.09	35,694	27,302	38,433	22.51	1,707
1996	101,799.23	53,994	41,299	60,500	22.80	2,654
1997	361,417.22	186,961	143,004	218,413	23.10	9,455
1998	441,480.92	222,286	170,024	271,457	23.42	11,591
1999	255,315.26	124,875	95,515	159,800	23.76	6,726
2000	165,138.55	77,945	59,619	105,520	24.33	4,337
2001	1,463,424.00	668,053	510,985	952,439	24.70	38,560
2002	1,109,494.25	488,621	373,740	735,754	25.09	29,325
2003	1,419,516.50	601,591	460,149	959,368	25.50	37,622
2004	1,017,885.11	413,770	316,488	701,397	25.92	27,060
2005	556,676.60	216,325	165,464	391,213	26.35	14,847
2006	4,296,267.00	1,590,048	1,216,208	3,080,059	26.80	114,928
2007	1,782,184.97	625,547	478,473	1,303,712	27.27	47,808
2008	1,625,741.70	538,771	412,099	1,213,643	27.74	43,751
2009	217,828.21	67,766	51,833	165,995	28.23	5,880
2010	137,430.76	39,882	30,505	106,926	28.74	3,720
2011	960,247.11	257,058	196,621	763,626	29.41	25,965
2012	712,655.35	175,099	133,931	578,724	29.93	19,336
2013	1,491,218.17	332,691	254,471	1,236,747	30.47	40,589
2014	1,209,971.52	241,994	185,098	1,024,874	31.01	33,050

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.01 MAINS AND ACCESSORIES - CAST IRON - 4 INCH AND UNDER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 50-L1.5						
2015	1,856,358.27	327,090	250,187	1,606,171	31.56	50,893
2016	1,267,059.03	192,340	147,119	1,119,940	32.13	34,857
2017	1,101,475.74	139,667	106,830	994,646	32.70	30,417
2018	1,522,932.37	154,121	117,885	1,405,047	33.29	42,206
2019	3,409,379.06	257,067	196,627	3,212,752	33.74	95,221
2020	3,748,250.05	182,165	139,336	3,608,914	34.22	105,462
2021	2,217,216.13	47,448	36,293	2,180,923	34.34	63,510
2022	709,705.94	2,555	1,954	707,752	34.24	20,670
	38,002,886.69	10,181,221	7,787,486	30,215,401		1,031,194

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.3 2.71

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.02 MAINS AND ACCESSORIES - CAST IRON - 6, 8 AND 10 INCH

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 80-S2.5						
1935	9,810.48	8,425	6,444	3,366	14.26	236
1936	14,316.84	12,277	9,391	4,926	14.25	346
1937	11,716.81	9,930	7,595	4,122	15.25	270
1938	17,495.85	14,800	11,320	6,176	15.26	405
1939	23,517.93	19,849	15,182	8,336	15.29	545
1940	30,570.79	25,490	19,497	11,074	16.29	680
1941	28,555.01	23,749	18,165	10,390	16.34	636
1942	25,285.43	20,972	16,041	9,244	16.40	564
1943	2,740.39	2,266	1,733	1,007	16.49	61
1944	9,201.81	7,512	5,746	3,456	17.49	198
1945	37,431.81	30,455	23,295	14,137	17.58	804
1946	16,495.43	13,370	10,227	6,268	17.71	354
1947	21,290.14	17,188	13,147	8,143	17.84	456
1948	69,374.43	55,257	42,265	27,109	18.84	1,439
1949	54,414.02	43,150	33,005	21,409	18.99	1,127
1950	143,127.98	112,957	86,399	56,729	19.16	2,961
1951	102,048.17	80,138	61,297	40,751	19.34	2,107
1952	105,072.63	81,347	62,221	42,852	20.34	2,107
1953	172,065.86	132,491	101,341	70,725	20.54	3,443
1954	208,984.56	159,999	122,381	86,604	20.74	4,176
1955	314,159.64	239,075	182,865	131,295	20.96	6,264
1956	260,347.83	195,157	149,273	111,075	21.96	5,058
1957	142,454.37	106,072	81,133	61,321	22.21	2,761
1958	179,716.06	132,900	101,654	78,062	22.46	3,476
1959	247,534.20	181,740	139,011	108,523	22.72	4,777
1960	612,795.18	442,745	338,650	274,145	23.72	11,558
1961	225,210.12	161,431	123,477	101,733	24.00	4,239
1962	276,131.16	196,329	150,170	125,961	24.29	5,186
1963	167,965.99	117,425	89,817	78,149	25.29	3,090
1964	1,164,328.48	806,880	617,172	547,156	25.58	21,390
1965	655,181.86	449,913	344,133	311,049	25.89	12,014
1966	1,154,905.03	785,566	600,869	554,036	26.21	21,138
1967	667,358.44	445,795	340,983	326,375	27.21	11,995
1968	497,453.80	328,867	251,546	245,908	27.55	8,926
1969	540,517.65	353,553	270,428	270,090	27.90	9,681
1970	1,138,580.99	730,627	558,847	579,734	28.90	20,060
1971	2,056,195.82	1,304,451	997,758	1,058,438	29.25	36,186
1972	1,313,652.37	823,397	629,806	683,846	29.62	23,087
1973	2,169,074.14	1,332,245	1,019,017	1,150,057	30.62	37,559
1974	6,259,546.76	3,795,789	2,903,351	3,356,196	30.99	108,299
1975	1,493,647.96	886,779	678,286	815,362	31.99	25,488
1976	1,683,589.77	985,910	754,110	929,480	32.38	28,705
1977	2,102,487.92	1,213,766	928,394	1,174,094	32.77	35,828
1978	3,854,647.41	2,175,563	1,664,060	2,190,587	33.77	64,868

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.02 MAINS AND ACCESSORIES - CAST IRON - 6, 8 AND 10 INCH

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 80-S2.5						
1979	3,922,500.51	2,180,126	1,667,551	2,254,950	34.17	65,992
1980	3,027,052.15	1,643,084	1,256,774	1,770,278	35.17	50,335
1981	2,716,118.21	1,449,864	1,108,982	1,607,136	35.59	45,157
1982	2,052,661.92	1,068,821	817,528	1,235,134	36.59	33,756
1983	2,461,522.32	1,259,069	963,046	1,498,476	37.01	40,488
1984	6,908,256.51	3,442,384	2,633,036	4,275,221	38.01	112,476
1985	4,966,635.67	2,409,315	1,842,854	3,123,782	39.01	80,076
1986	6,877,619.49	3,270,308	2,501,417	4,376,202	39.44	110,958
1987	7,541,082.89	3,485,489	2,666,006	4,875,077	40.44	120,551
1988	9,645,022.23	4,361,479	3,336,040	6,308,982	40.88	154,329
1989	11,442,963.41	5,021,172	3,840,630	7,602,333	41.88	181,527
1990	7,685,027.86	3,269,211	2,500,578	5,184,450	42.88	120,906
1991	7,141,310.57	2,964,358	2,267,400	4,873,911	43.33	112,484
1992	7,209,316.07	2,895,261	2,214,548	4,994,768	44.33	112,672
1993	13,935,970.19	5,408,550	4,136,931	9,799,039	45.33	216,171
1994	6,403,110.98	2,416,534	1,848,376	4,554,735	45.78	99,492
1995	10,527,916.34	3,830,056	2,929,561	7,598,355	46.78	162,427
1996	5,361,067.42	1,877,446	1,436,034	3,925,033	47.78	82,148
1997	11,876,675.69	3,997,689	3,057,781	8,818,895	48.78	180,789
1998	18,249,993.58	5,894,748	4,508,818	13,741,176	49.78	276,038
1999	13,221,871.44	4,121,257	3,152,297	10,069,574	50.24	200,429
2000	19,538,309.73	5,822,416	4,453,492	15,084,818	51.24	294,395
2001	20,526,057.65	5,835,558	4,463,544	16,062,514	52.24	307,475
2002	25,727,367.93	6,961,826	5,325,012	20,402,356	53.24	383,215
2003	32,415,869.61	8,327,637	6,369,703	26,046,167	54.24	480,202
2004	34,380,082.91	8,361,236	6,395,403	27,984,680	55.24	506,602
2005	49,729,451.25	11,412,909	8,729,588	40,999,863	56.24	729,016
2006	46,538,719.74	10,117,518	7,738,760	38,799,960	56.71	684,182
2007	68,524,749.51	13,951,639	10,671,431	57,853,319	57.71	1,002,483
2008	74,508,061.51	14,141,630	10,816,752	63,691,310	58.71	1,084,846
2009	102,575,200.43	18,053,235	13,808,689	88,766,511	59.71	1,486,627
2010	139,875,111.57	22,687,743	17,353,565	122,521,547	60.71	2,018,144
2011	112,698,683.01	16,724,485	12,792,345	99,906,338	61.71	1,618,965
2012	82,491,391.60	11,103,341	8,492,804	73,998,588	62.71	1,180,013
2013	67,114,057.05	8,107,378	6,201,230	60,912,827	63.71	956,095
2014	92,786,478.61	9,928,153	7,593,918	85,192,561	64.71	1,316,529
2015	89,602,429.04	8,350,946	6,387,532	83,214,897	65.71	1,266,396
2016	123,312,743.06	9,791,032	7,489,035	115,823,708	66.71	1,736,227
2017	137,975,495.95	9,051,193	6,923,142	131,052,354	67.71	1,935,495
2018	132,193,257.05	6,847,611	5,237,650	126,955,607	68.71	1,847,702
2019	141,478,293.31	5,376,175	4,112,168	137,366,125	69.71	1,970,537

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.02 MAINS AND ACCESSORIES - CAST IRON - 6, 8 AND 10 INCH

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 80-S2.5						
2020	108,848,099.06	2,634,124	2,014,808	106,833,291	70.71	1,510,865
2021	136,170,985.35	1,416,178	1,083,216	135,087,769	71.71	1,883,807
2022	41,006,771.39	69,712	53,322	40,953,449	72.34	566,125
	2,073,472,361.09	300,403,493	229,774,799	1,843,697,562		29,859,692
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					61.7	1.44

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.03 MAINS AND ACCESSORIES - CAST IRON - 12 INCH AND OVER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 95-S3						
1886	10,947.28	10,402	7,956	2,991	7.11	421
1887	26,184.64	24,697	18,890	7,295	8.11	900
1890	187.40	175	134	53	9.10	6
1891	589.78	555	425	165	8.14	20
1892	12,357.49	11,544	8,830	3,527	9.14	386
1893	606.14	570	436	170	8.23	21
1895	3,399.33	3,189	2,439	960	8.38	115
1896	1,674.74	1,559	1,192	483	9.38	51
1897	2,920.07	2,696	2,062	858	10.38	83
1898	6,214.14	5,767	4,411	1,803	9.59	188
1899	13,693.86	12,607	9,643	4,051	10.59	383
1900	6,997.38	6,475	4,953	2,044	9.83	208
1901	752.22	690	528	224	10.83	21
1902	1,063.31	980	750	313	10.12	31
1903	4,090.25	3,740	2,861	1,229	11.12	111
1904	4,052.85	3,722	2,847	1,206	10.46	115
1905	42,136.54	38,370	29,349	12,788	11.46	1,116
1906	7,371.07	6,740	5,155	2,216	10.84	204
1907	27,146.68	24,608	18,822	8,325	11.84	703
1908	23,790.53	21,649	16,559	7,232	11.25	643
1909	96,084.64	86,668	66,291	29,794	12.25	2,432
1910	5,970.79	5,338	4,083	1,888	13.25	142
1911	2,178.48	1,954	1,495	683	12.70	54
1912	5,808.10	5,163	3,949	1,859	13.70	136
1913	39,730.80	35,432	27,101	12,630	13.20	957
1914	4,444.57	3,927	3,004	1,441	14.20	101
1916	4,209.54	3,695	2,826	1,384	14.73	94
1918	32,294.21	28,480	21,784	10,510	13.89	757
1919	244.18	213	163	81	14.89	5
1920	16,759.51	14,665	11,217	5,543	14.53	381
1921	614.86	533	408	207	15.53	13
1922	2,546.03	2,209	1,690	856	15.20	56
1923	92,748.31	79,680	60,946	31,802	16.20	1,963
1924	83,051.78	71,441	54,644	28,408	15.89	1,788
1925	76,137.66	64,824	49,583	26,555	16.89	1,572
1926	234,751.30	200,055	153,020	81,731	16.61	4,921
1927	43,275.72	36,494	27,914	15,362	17.61	872
1928	29,187.78	24,629	18,838	10,350	17.36	596
1929	62,118.25	51,856	39,664	22,454	18.36	1,223
1930	26,453.35	22,086	16,893	9,560	18.14	527
1931	53,472.93	44,158	33,776	19,697	19.14	1,029
1932	23,121.53	19,091	14,602	8,520	18.95	450
1933	49,236.13	40,201	30,749	18,487	19.95	927
1934	9,984.80	8,149	6,233	3,752	19.77	190

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.03 MAINS AND ACCESSORIES - CAST IRON - 12 INCH AND OVER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 95-S3						
1935	23,636.62	19,070	14,586	9,051	20.77	436
1936	1,328.68	1,071	819	510	20.64	25
1937	32,763.47	26,378	20,176	12,587	20.52	613
1938	511.12	407	311	200	21.52	9
1939	9,999.03	7,943	6,075	3,924	21.42	183
1940	65,968.17	51,772	39,600	26,368	22.42	1,176
1941	26,850.58	21,032	16,087	10,764	22.34	482
1942	74,235.90	57,429	43,927	30,309	23.34	1,299
1943	647.19	500	382	265	23.29	11
1944	4,701.23	3,582	2,740	1,961	24.29	81
1945	15,181.56	11,535	8,823	6,359	24.26	262
1946	3,191.03	2,393	1,830	1,361	25.26	54
1947	281,136.68	210,150	160,741	120,396	25.25	4,768
1948	226,543.74	167,076	127,794	98,750	26.25	3,762
1949	221,374.46	162,666	124,421	96,953	26.26	3,692
1950	363,023.26	263,083	201,229	161,794	27.26	5,935
1951	245,563.20	177,198	135,536	110,027	27.29	4,032
1952	324,457.33	230,819	176,551	147,906	28.29	5,228
1953	1,328,701.96	940,854	719,647	609,055	28.34	21,491
1954	664,951.73	464,003	354,910	310,042	29.34	10,567
1955	341,649.97	237,173	181,411	160,239	29.40	5,450
1956	224,529.55	153,533	117,435	107,095	30.40	3,523
1957	184,042.09	125,130	95,710	88,332	30.49	2,897
1958	497,905.42	333,298	254,935	242,970	31.49	7,716
1959	1,254,730.79	826,742	632,364	622,367	32.49	19,156
1960	526,845.90	344,873	263,789	263,057	32.58	8,074
1961	627,796.20	404,301	309,245	318,551	33.58	9,486
1962	958,605.74	612,837	468,751	489,855	33.71	14,531
1963	651,052.54	409,252	313,032	338,021	34.71	9,738
1964	1,109,986.86	685,861	524,606	585,381	35.71	16,393
1965	1,154,610.58	707,661	541,281	613,330	35.84	17,113
1966	1,921,523.80	1,156,949	884,936	1,036,588	36.84	28,138
1967	1,684,882.45	996,271	762,035	922,847	37.84	24,388
1968	627,965.96	367,925	281,421	346,545	37.99	9,122
1969	490,011.83	281,757	215,512	274,500	38.99	7,040
1970	840,720.26	474,250	362,748	477,972	39.99	11,952
1971	1,109,431.30	619,285	473,683	635,748	40.16	15,830
1972	1,243,660.08	680,531	520,530	723,130	41.16	17,569
1973	1,491,980.03	800,000	611,910	880,070	42.16	20,875
1974	3,040,256.44	1,596,743	1,221,328	1,818,928	43.16	42,144
1975	4,904,616.23	2,545,005	1,946,642	2,957,974	43.34	68,250
1976	319,061.69	162,020	123,927	195,135	44.34	4,401
1977	1,120,358.92	556,482	425,646	694,713	45.34	15,322
1978	1,465,997.92	711,889	544,515	921,483	46.34	19,885

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.03 MAINS AND ACCESSORIES - CAST IRON - 12 INCH AND OVER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 95-S3						
1979	3,260,846.66	1,547,272	1,183,489	2,077,358	47.34	43,882
1980	1,908,422.77	892,378	682,569	1,225,854	47.54	25,786
1981	1,708,585.45	779,798	596,458	1,112,127	48.54	22,912
1982	1,998,396.79	889,686	680,509	1,317,888	49.54	26,603
1983	631,592.10	274,111	209,664	421,928	50.54	8,348
1984	1,443,076.43	610,133	466,683	976,393	51.54	18,944
1985	3,257,212.37	1,340,669	1,025,461	2,231,751	52.54	42,477
1986	1,901,789.19	761,476	582,443	1,319,346	53.54	24,642
1987	2,892,561.57	1,125,785	861,099	2,031,463	54.54	37,247
1988	3,712,205.73	1,403,214	1,073,301	2,638,905	55.54	47,514
1989	6,083,694.07	2,231,499	1,706,845	4,376,849	56.54	77,412
1990	3,040,769.99	1,091,028	834,513	2,206,257	56.74	38,884
1991	2,958,081.38	1,027,933	786,253	2,171,828	57.74	37,614
1992	1,969,955.54	662,299	506,584	1,463,372	58.74	24,913
1993	6,383,793.26	2,074,094	1,586,448	4,797,345	59.74	80,304
1994	8,690,735.53	2,725,415	2,084,635	6,606,101	60.74	108,760
1995	6,767,144.50	2,045,708	1,564,736	5,202,408	61.74	84,263
1996	4,903,437.37	1,426,900	1,091,418	3,812,019	62.74	60,759
1997	5,482,806.25	1,533,541	1,172,986	4,309,820	63.74	67,616
1998	19,735,425.58	5,296,988	4,051,599	15,683,827	64.74	242,259
1999	11,878,957.89	3,054,080	2,336,027	9,542,931	65.74	145,162
2000	16,781,160.66	4,124,809	3,155,014	13,626,147	66.74	204,168
2001	16,404,676.22	3,846,897	2,942,442	13,462,234	67.74	198,734
2002	12,667,881.99	2,827,471	2,162,697	10,505,185	68.74	152,825
2003	8,417,013.17	1,783,565	1,364,226	7,052,787	69.74	101,130
2004	13,177,082.08	2,643,323	2,021,844	11,155,238	70.74	157,693
2005	12,358,016.62	2,339,373	1,789,357	10,568,660	71.74	147,319
2006	22,047,045.84	3,924,374	3,001,704	19,045,342	72.74	261,828
2007	6,397,303.40	1,066,430	815,699	5,581,604	73.74	75,693
2008	11,613,243.71	1,804,698	1,380,390	10,232,854	74.74	136,913
2009	6,509,006.27	937,948	717,424	5,791,582	75.74	76,467
2010	3,195,858.61	424,410	324,626	2,871,233	76.74	37,415
2011	19,429,589.36	2,360,695	1,805,665	17,623,924	77.74	226,703
2012	28,203,990.84	3,108,080	2,377,331	25,826,660	78.74	327,999
2013	44,771,272.59	4,427,879	3,386,828	41,384,445	79.74	518,992
2014	30,210,155.76	2,646,410	2,024,205	28,185,951	80.74	349,095
2015	31,126,111.06	2,374,922	1,816,548	29,309,563	81.74	358,571
2016	22,587,599.82	1,468,194	1,123,003	21,464,597	82.74	259,422
2017	33,972,005.22	1,824,297	1,395,381	32,576,624	83.74	389,021
2018	30,706,936.08	1,301,974	995,863	29,711,073	84.74	350,615
2019	45,181,648.06	1,405,149	1,074,781	44,106,867	85.74	514,426

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.03 MAINS AND ACCESSORIES - CAST IRON - 12 INCH AND OVER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 95-S3						
2020	43,803,766.69	867,315	663,398	43,140,369	86.74	497,353
2021	14,798,317.04	125,786	96,212	14,702,105	87.74	167,564
2022	2,193,631.71	3,071	2,349	2,191,283	88.37	24,797
	610,060,393.66	100,071,482	76,543,399	533,516,995		7,291,055
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					73.2	1.20

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.04 MAINS AND ACCESSORIES - STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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-R3						
1925	0.20					
1926	207.31	193	148	59	7.34	8
1927	0.01					
1928	19.57	18	14	6	8.29	1
1929	23.44	22	17	6	8.26	1
1930	61.42	56	43	18	8.25	2
1931	1.87	2	2			
1932	6.69	6	5	2	9.26	
1933	0.44					
1934	2.28	2	2			
1935	15.03	14	11	4	9.40	
1936	46.82	42	32	15	10.40	1
1937	2.29	2	2			
1938	5.24	5	5			
1939	18.18	16	12	6	10.71	1
1940	84.38	74	57	27	11.71	2
1941	50.79	44	34	17	11.84	1
1942	14.40	13	10	4	11.99	
1943	270.33	234	179	91	12.16	7
1944	0.01					
1945	112.66	96	73	40	13.34	3
1946	8.36	7	5	3	13.54	
1947	6,903.84	5,832	4,461	2,443	13.74	178
1948	118.92	99	76	43	14.74	3
1949	2,397.71	1,989	1,521	877	14.96	59
1950	364.25	301	230	134	15.21	9
1951	182.86	149	114	69	16.21	4
1952	334.29	270	207	127	16.46	8
1953	850,826.11	684,405	523,491	327,335	16.72	19,577
1954	82,733.37	66,137	50,587	32,146	17.00	1,891
1955	245,650.62	193,474	147,986	97,665	18.00	5,426
1956	75,503.35	59,074	45,185	30,318	18.29	1,658
1957	4,718.29	3,666	2,804	1,914	18.58	103
1958	1,875.33	1,435	1,098	777	19.58	40
1959	367.41	279	213	154	19.89	8
1960	13,248.68	9,982	7,635	5,614	20.21	278
1961	43,767.83	32,441	24,814	18,954	21.21	894
1962	17,472.08	12,840	9,821	7,651	21.55	355
1963	66,393.12	48,367	36,995	29,398	21.90	1,342
1964	4,749.45	3,401	2,601	2,148	22.90	94
1965	66,860.70	47,431	36,279	30,582	23.25	1,315
1966	11,095.93	7,794	5,962	5,134	23.62	217
1967	3,473.12	2,396	1,833	1,640	24.62	67
1968	26,220.82	17,898	13,690	12,531	24.99	501

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.04 MAINS AND ACCESSORIES - STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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-R3						
1969	913,594.75	612,017	468,123	445,472	25.99	17,140
1970	22,840.84	15,130	11,573	11,268	26.38	427
1971	28,094.37	18,393	14,069	14,025	26.77	524
1972	27,252.06	17,490	13,378	13,874	27.77	500
1973	47,452.22	30,075	23,004	24,448	28.17	868
1974	12,855.09	7,980	6,104	6,751	29.17	231
1975	50,107.75	30,686	23,471	26,637	29.59	900
1976	4,164.53	2,515	1,924	2,241	30.01	75
1977	3,407.95	2,013	1,540	1,868	31.01	60
1978	405.94	236	181	225	31.44	7
1979	51,873.77	29,495	22,560	29,314	32.44	904
1980	48,538.41	27,152	20,768	27,770	32.88	845
1981	60,334.19	32,942	25,197	35,137	33.88	1,037
1983	157,758.42	83,139	63,592	94,166	34.78	2,707
1984	5,242.49	2,691	2,058	3,184	35.78	89
1985	119,995.03	60,417	46,212	73,783	36.24	2,036
1986	7,504.75	3,676	2,812	4,693	37.24	126
1991	359.06	155	119	240	40.68	6
1992	227,220.01	94,637	72,386	154,834	41.68	3,715
1993	17,054.58	6,914	5,288	11,767	42.17	279
1997	25,467.19	9,013	6,894	18,573	45.18	411
1999	2,115.50	693	530	1,586	46.69	34
2000	8,065.53	2,526	1,932	6,134	47.69	129
2001	12,098.89	3,641	2,785	9,314	48.21	193
2002	102,384.21	29,323	22,429	79,955	49.21	1,625
2003	105,617.55	28,918	22,119	83,499	49.74	1,679
2004	367,522.27	95,262	72,864	294,658	50.74	5,807
2006	36,482.99	8,446	6,460	30,023	52.28	574
2007	499.20	109	83	416	52.82	8
2012	128,042.98	18,720	14,319	113,724	56.92	1,998
2013	226,271.26	29,687	22,707	203,564	57.92	3,515
2014	55,344.91	6,475	4,953	50,392	58.48	862
2015	76,043.84	7,749	5,927	70,117	59.48	1,179
2016	106,693.89	9,325	7,132	99,562	60.04	1,658
2018	586,763.10	33,680	25,761	561,002	61.61	9,106
2020	595.22	16	12	583	62.77	9
2021	804.71	9	7	798	62.94	13
	5,173,079.25	2,561,851	1,959,527	3,213,552		95,330

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 33.7 1.84

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.05 MAINS AND ACCESSORIES - LOCK JOINT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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-R5						
1926	3,710.20	3,659	2,799	911	1.34	680
1948	1,829.34	1,659	1,269	560	7.55	74
1949	8.38	8	8			
1950	15.30	14	11	4	8.90	
1954	166,939.72	143,635	109,864	57,076	10.99	5,193
1955	234,978.38	200,766	153,563	81,415	11.38	7,154
1956	393,255.30	333,559	255,135	138,120	11.77	11,735
1957	721,435.62	602,615	460,932	260,504	12.77	20,400
1958	1,514,363.26	1,255,104	960,013	554,350	13.17	42,092
1959	211,417.80	172,475	131,924	79,494	14.17	5,610
1960	620,862.87	502,216	384,138	236,725	14.59	16,225
1961	25,056.89	19,940	15,252	9,805	15.59	629
1965	7,754.47	5,853	4,477	3,277	18.44	178
1967	28,618.37	20,994	16,058	12,560	19.88	632
1973	304,592.03	200,452	153,323	151,269	25.33	5,972
1977	261,022.19	158,858	121,508	139,514	28.78	4,848
1981	67,632.49	37,482	28,670	38,962	32.78	1,189
1983	121,307.42	63,929	48,898	72,409	34.78	2,082
1989	109,875.90	48,939	37,433	72,443	40.78	1,776
2017	189,431.67	12,237	9,360	180,072	68.78	2,618
	4,984,107.60	3,784,394	2,894,635	2,089,473		129,087

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.2 2.59

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.06 MAINS AND ACCESSORIES - VALVES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 90-R3						
1904	124.06	115	88	36	8.84	4
1905	308.42	288	220	88	8.25	11
1906	1,659.39	1,537	1,176	483	9.25	52
1907	1,170.26	1,088	832	338	8.70	39
1908	1,549.12	1,427	1,091	458	9.70	47
1909	1,201.06	1,111	850	351	9.20	38
1910	163.43	150	115	48	10.20	5
1911	87.66	81	62	26	9.73	3
1912	12.88	12	9	4	10.73	
1913	637.26	582	445	192	10.30	19
1914	27.26	25	19	8	11.30	1
1915	4.66	4	3	2	10.89	
1916	6.14	6	6			
1917	0.03					
1918	642.21	573	438	204	12.53	16
1919	258.28	231	177	81	12.20	7
1920	1,625.47	1,439	1,101	524	13.20	40
1921	2,932.25	2,600	1,989	943	12.89	73
1922	3,608.75	3,204	2,451	1,158	12.61	92
1923	10,334.89	9,083	6,947	3,388	13.61	249
1924	8,350.92	7,347	5,620	2,731	13.36	204
1925	24,082.04	20,971	16,040	8,042	14.36	560
1926	51,628.46	44,984	34,408	17,220	14.14	1,218
1927	19,927.00	17,181	13,142	6,785	15.14	448
1928	16,487.81	14,221	10,877	5,611	14.95	375
1929	9,755.91	8,325	6,368	3,388	15.95	212
1930	13,328.00	11,373	8,699	4,629	15.77	294
1931	19,183.49	16,191	12,384	6,799	16.77	405
1932	4,710.21	3,974	3,040	1,670	16.64	100
1933	5,647.49	4,711	3,603	2,044	17.64	116
1934	2,620.26	2,184	1,671	949	17.52	54
1935	6,650.99	5,481	4,192	2,459	18.52	133
1936	6,489.75	5,342	4,086	2,404	18.42	131
1937	10,123.25	8,236	6,300	3,823	19.42	197
1938	7,727.78	6,278	4,802	2,926	19.34	151
1939	13,247.86	10,634	8,134	5,114	20.34	251
1940	13,161.16	10,545	8,066	5,095	20.29	251
1941	9,714.19	7,688	5,880	3,834	21.29	180
1942	7,431.55	5,867	4,488	2,944	21.26	138
1943	13,846.28	10,795	8,257	5,589	22.26	251
1944	5,074.18	3,945	3,017	2,057	22.25	92
1945	6,173.26	4,738	3,624	2,549	23.25	110
1946	6,416.82	4,910	3,756	2,661	23.26	114
1947	68,216.78	51,504	39,395	28,822	24.26	1,188

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.06 MAINS AND ACCESSORIES - VALVES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 90-R3						
1948	56,997.55	42,874	32,794	24,204	24.29	996
1949	53,713.96	39,856	30,485	23,229	25.29	919
1950	101,772.90	74,477	56,966	44,807	26.29	1,704
1951	98,376.45	71,687	54,832	43,544	26.34	1,653
1952	77,058.49	55,359	42,343	34,715	27.34	1,270
1953	161,620.42	115,559	88,390	73,230	27.40	2,673
1954	112,239.50	79,084	60,490	51,750	28.40	1,822
1955	89,183.67	62,509	47,812	41,372	28.49	1,452
1956	102,920.52	71,056	54,350	48,571	29.49	1,647
1957	89,638.35	61,528	47,062	42,576	29.58	1,439
1958	116,823.70	78,949	60,387	56,437	30.58	1,846
1959	159,767.54	106,277	81,290	78,478	31.58	2,485
1960	154,100.88	101,814	77,876	76,225	31.71	2,404
1961	109,712.33	71,313	54,546	55,166	32.71	1,687
1962	172,255.71	111,157	85,023	87,233	32.84	2,656
1963	159,554.14	101,237	77,435	82,119	33.84	2,427
1964	122,686.35	77,231	59,073	63,613	33.99	1,872
1965	181,726.81	112,416	85,986	95,741	34.99	2,736
1966	165,867.77	100,798	77,099	88,769	35.99	2,466
1967	145,819.05	87,812	67,166	78,653	36.16	2,175
1968	144,412.54	85,377	65,304	79,109	37.16	2,129
1969	145,860.73	85,401	65,322	80,539	37.34	2,157
1970	127,921.76	73,478	56,202	71,720	38.34	1,871
1971	172,531.19	97,187	74,337	98,194	39.34	2,496
1972	205,454.05	114,479	87,564	117,890	39.54	2,982
1973	179,892.96	98,222	75,129	104,764	40.54	2,584
1974	179,560.81	96,891	74,111	105,450	40.74	2,588
1975	151,512.79	80,044	61,225	90,288	41.74	2,163
1976	78,108.49	40,382	30,888	47,220	42.74	1,105
1977	183,740.46	93,744	71,704	112,036	42.96	2,608
1978	332,172.39	165,688	126,733	205,439	43.96	4,673
1979	289,102.58	140,909	107,779	181,324	44.96	4,033
1980	219,681.73	105,469	80,672	139,010	45.21	3,075
1981	231,436.45	108,451	82,953	148,483	46.21	3,213
1982	349,192.08	161,012	123,156	226,036	46.46	4,865
1983	303,483.14	136,416	104,343	199,140	47.46	4,196
1984	350,513.66	153,490	117,402	233,112	48.46	4,810
1985	474,864.21	204,192	156,184	318,680	48.72	6,541
1986	423,505.72	177,152	135,501	288,005	49.72	5,793
1987	404,023.29	164,276	125,653	278,370	50.72	5,488
1988	470,018.74	187,161	143,157	326,862	51.00	6,409
1989	495,047.84	191,286	146,312	348,736	52.00	6,706
1990	619,516.72	232,071	177,508	442,009	53.00	8,340
1991	548,262.47	200,609	153,443	394,819	53.29	7,409

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.06 MAINS AND ACCESSORIES - VALVES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 90-R3						
1992	264,457.39	93,618	71,607	192,850	54.29	3,552
1993	560,259.80	191,665	146,602	413,658	55.29	7,482
1994	913,155.52	304,081	232,588	680,568	55.58	12,245
1995	821,902.05	263,831	201,801	620,101	56.58	10,960
1996	702,310.21	217,014	165,991	536,319	57.58	9,314
1997	929,618.19	278,421	212,961	716,657	57.89	12,380
1998	703,873.13	202,293	154,731	549,142	58.89	9,325
1999	991,259.95	272,894	208,733	782,527	59.89	13,066
2000	910,252.67	241,581	184,782	725,471	60.21	12,049
2001	686,905.85	173,925	133,033	553,873	61.21	9,049
2002	1,135,056.73	273,549	209,234	925,823	62.21	14,882
2003	246,268.65	56,790	43,438	202,831	62.55	3,243
2004	982,676.63	214,518	164,082	818,595	63.55	12,881
2005	523,143.70	107,768	82,430	440,714	64.55	6,827
2006	1,453,146.14	283,799	217,074	1,236,072	64.90	19,046
2007	1,175,763.09	215,047	164,487	1,011,276	65.90	15,346
2008	1,300,915.20	221,806	169,657	1,131,258	66.90	16,910
2009	958,728.63	152,821	116,891	841,838	67.25	12,518
2010	3,499,869.15	514,131	393,252	3,106,617	68.25	45,518
2011	2,934,621.09	394,413	301,681	2,632,940	69.25	38,021
2012	4,110,235.76	504,737	386,067	3,724,169	69.62	53,493
2013	2,571,339.99	283,362	216,740	2,354,600	70.62	33,342
2014	3,316,689.03	323,709	247,601	3,069,088	71.62	42,852
2015	5,155,149.35	441,796	337,924	4,817,225	71.99	66,915
2016	4,240,403.87	309,549	236,770	4,003,634	72.99	54,852
2017	6,243,209.39	379,587	290,341	5,952,868	73.38	81,124
2018	7,604,078.36	364,996	279,180	7,324,898	74.38	98,479
2019	6,393,487.96	226,969	173,606	6,219,882	74.77	83,187
2020	5,690,298.00	129,739	99,235	5,591,063	75.17	74,379
2021	3,900,508.65	38,225	29,238	3,871,271	75.59	51,214
2022	985,786.45	1,676	1,282	984,504	75.06	13,116
	81,793,372.39	12,805,671	9,794,894	71,998,478		1,081,999

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 66.5 1.32

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.07 MAINS AND ACCESSORIES - SPECIAL CONSTRUCTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 58-R4						
1931	10.67	11	11			
1932	2.81	3	3			
1940	5.06	5	5			
1941	5.17	5	5			
1942	17.33	17	17			
1943	1.58	2	2			
1945	3.32	3	3			
1946	27.20	26	20	7	2.99	2
1947	83.99	81	62	22	2.77	8
1948	179.38	172	132	47	3.17	15
1949	28.33	27	21	7	3.59	2
1950	603.14	571	437	166	4.01	41
1951	43.98	42	32	12	3.88	3
1952	74.55	70	54	21	4.33	5
1953	78.73	74	57	22	4.24	5
1954	11,420.69	10,678	8,167	3,254	4.71	691
1955	1,927.21	1,788	1,368	559	5.19	108
1956	18,076.89	16,759	12,819	5,258	5.17	1,017
1957	4,946.66	4,548	3,479	1,468	5.68	258
1958	12,451.61	11,431	8,743	3,709	5.69	652
1959	10,969.53	9,981	7,634	3,336	6.21	537
1960	1,303.82	1,176	900	404	6.74	60
1961	2,767.19	2,488	1,903	864	6.82	127
1962	7,921.91	7,053	5,395	2,527	7.36	343
1963	11,101.32	9,848	7,533	3,568	7.48	477
1964	13,317.74	11,690	8,942	4,376	8.04	544
1965	13,389.77	11,626	8,893	4,497	8.61	522
1966	36,277.33	31,148	23,825	12,452	9.18	1,356
1967	46,901.91	40,059	30,641	16,261	9.35	1,739
1968	35,201.17	29,706	22,722	12,479	9.94	1,255
1969	37,805.07	31,507	24,099	13,706	10.54	1,300
1970	24,918.02	20,503	15,682	9,236	11.14	829
1971	20,409.56	16,573	12,676	7,734	11.75	658
1972	41,626.79	33,343	25,504	16,123	12.36	1,304
1973	15,367.41	12,137	9,283	6,084	12.98	469
1974	17,718.39	13,790	10,548	7,170	13.60	527
1975	75,725.54	58,059	44,409	31,317	14.23	2,201
1976	11,799.23	8,907	6,813	4,986	14.85	336
1977	8,034.67	5,968	4,565	3,470	15.49	224
1978	2,610.85	1,907	1,459	1,152	16.13	71
1979	979.45	703	538	441	16.77	26
1980	1,100.86	777	594	507	17.42	29
1981	13,831.81	9,526	7,286	6,546	18.42	355
1982	31,224.16	21,101	16,140	15,084	19.07	791

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.07 MAINS AND ACCESSORIES - SPECIAL CONSTRUCTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 58-R4						
1983	917.25	608	465	452	19.73	23
1984	1,695.26	1,101	842	853	20.39	42
1985	117,208.35	74,521	57,000	60,208	21.05	2,860
1986	207.38	128	98	109	22.05	5
1987	375.26	227	174	201	22.72	9
1988	592,105.91	349,698	267,479	324,627	23.39	13,879
1989	359,484.33	206,020	157,582	201,902	24.39	8,278
1990	2,592,621.37	1,448,757	1,108,133	1,484,488	25.07	59,214
1991	804,809.40	438,058	335,064	469,745	25.75	18,243
1992	626,607.65	329,972	252,391	374,217	26.75	13,989
1993	469,424.08	240,251	183,765	285,659	27.43	10,414
1994	508,124.78	251,014	191,997	316,128	28.43	11,120
1995	95,537.36	45,743	34,988	60,549	29.12	2,079
1996	571,921.62	263,599	201,623	370,299	30.12	12,294
1997	15,821.47	7,009	5,361	10,460	31.12	336
1998	8,568.20	3,663	2,802	5,766	31.81	181
1999	17,395.04	7,123	5,448	11,947	32.81	364
2000	1,633,340.93	639,453	489,109	1,144,232	33.81	33,843
2001	273,665.10	102,789	78,622	195,043	34.50	5,653
2002	7,152,368.79	2,556,972	1,955,791	5,196,578	35.50	146,382
2003	873,497.21	296,465	226,762	646,735	36.50	17,719
2004	1,085,346.15	348,722	266,732	818,614	37.50	21,830
2005	276,229.90	84,195	64,400	211,830	38.20	5,545
2006	1,610,424.76	461,548	353,031	1,257,394	39.20	32,076
2007	206,008.74	55,293	42,293	163,716	40.20	4,073
2008	3,389,054.10	847,941	648,578	2,740,476	41.20	66,516
2009	1,022,688.92	237,264	181,480	841,209	42.20	19,934
2010	1,865,210.79	398,782	305,023	1,560,188	43.20	36,115
2011	66,237.33	13,029	9,966	56,271	43.90	1,282
2012	21,007.33	3,748	2,867	18,140	44.90	404
2016	20,693.21	2,177	1,665	19,028	48.90	389
2021	651,812.43	8,995	6,880	644,932	53.60	12,032
2022	217,270.83	500	382	216,889	54.22	4,000
	27,679,973.03	10,161,254	7,772,214	19,907,759		580,010

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 34.3 2.10

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.08 MAINS AND ACCESSORIES - CEMENT WROUGHT IRON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 90-R3						
1908	10,647.51	9,811	7,504	3,144	9.70	324
1909	4,120.33	3,810	2,914	1,206	9.20	131
1910	1,739.66	1,594	1,219	521	10.20	51
1911	1,572.10	1,445	1,105	467	9.73	48
1912	1,567.34	1,428	1,092	475	10.73	44
1913	11,764.43	10,747	8,221	3,543	10.30	344
1918	500.90	447	342	159	12.53	13
1922	51.32	46	35	16	12.61	1
1923	99.63	88	67	33	13.61	2
1927	6.70	6	5	2	15.14	
1959	49.81	33	25	25	31.58	1
1962	63.95	41	31	33	32.84	1
2006	0.14					
2010	15,288.57	2,246	1,718	13,571	68.25	199
2011	46,774.31	6,286	4,809	41,965	69.25	606
2021	10,428.66	102	78	10,351	75.59	137
	104,675.36	38,130	29,165	75,510		1,902

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.7 1.82

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.10 MAINS AND ACCESSORIES - COPPER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 50-S0.5						
1925	23.62	23	18	6	1.29	5
1926	69.16	68	52	17	1.34	13
1927	86.24	85	65	21	1.40	15
1928	48.42	47	36	12	2.40	5
1929	48.43	47	36	12	2.49	5
1930	89.81	87	67	23	2.58	9
1931	96.53	93	71	26	3.58	7
1932	80.43	77	59	21	3.71	6
1933	104.97	101	77	28	3.84	7
1934	124.29	119	91	33	3.99	8
1935	107.93	103	79	29	4.16	7
1936	77.55	73	56	22	5.16	4
1937	126.44	119	91	35	5.34	7
1938	594.17	557	426	168	5.54	30
1939	950.83	889	680	271	5.74	47
1940	2,102.11	1,959	1,498	604	5.96	101
1941	271.10	252	193	78	6.21	13
1942	80.55	75	57	24	6.46	4
1943	12.32	11	8	4	6.72	1
1944	120.08	110	84	36	7.00	5
1945	770.63	704	538	233	7.29	32
1946	976.82	888	679	298	7.58	39
1947	840.54	760	581	260	7.89	33
1948	1,637.15	1,473	1,127	510	8.21	62
1949	1,434.83	1,284	982	453	8.55	53
1950	1,133.56	1,009	772	362	8.90	41
1951	1,228.40	1,086	831	397	9.25	43
1952	3,065.51	2,694	2,061	1,005	9.62	104
1953	1,108.12	967	740	368	9.99	37
1954	2,520.10	2,185	1,671	849	10.38	82
1955	3,053.76	2,630	2,012	1,042	10.77	97
1956	3,519.97	3,009	2,302	1,218	11.17	109
1957	3,076.40	2,629	2,011	1,065	11.01	97
1958	1,484.64	1,259	963	522	11.44	46
1959	1,794.69	1,509	1,154	641	11.88	54
1960	536.14	447	342	194	12.33	16
1961	118.91	98	75	44	12.78	3
1962	477.09	393	301	176	12.71	14
1963	51.95	42	32	20	13.19	2
1964	855.12	691	529	326	13.68	24
1965	784.84	632	483	302	13.68	22
1966	2,420.33	1,929	1,475	945	14.18	67
1967	1,583.96	1,258	962	622	14.21	44
1968	1,007.34	791	605	402	14.74	27

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.10 MAINS AND ACCESSORIES - COPPER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 50-S0.5						
1969	5,094.48	3,950	3,021	2,073	15.28	136
1970	2,716.41	2,095	1,602	1,114	15.36	73
1971	773.69	589	451	323	15.92	20
1972	2,483.50	1,878	1,436	1,048	16.04	65
1973	797.48	599	458	339	16.18	21
1974	3,710.20	2,746	2,100	1,610	16.77	96
1975	3,346.59	2,456	1,879	1,468	16.94	87
1976	5,049.52	3,650	2,792	2,258	17.54	129
1977	11,329.21	8,112	6,205	5,124	17.75	289
1978	7,838.40	5,556	4,250	3,588	17.98	200
1979	8,811.02	6,177	4,725	4,086	18.23	224
1980	9,843.60	6,781	5,187	4,657	18.85	247
1981	942.96	642	491	452	19.13	24
1982	4,082.85	2,743	2,098	1,985	19.42	102
1983	22,808.76	15,113	11,560	11,249	19.73	570
1984	1,108.29	724	554	554	20.05	28
1985	4,274.78	2,749	2,103	2,172	20.39	107
1986	8,290.99	5,247	4,013	4,278	20.75	206
1988	3,662.82	2,238	1,712	1,951	21.50	91
1989	2,157.54	1,293	989	1,169	21.90	53
1990	17,942.69	10,597	8,105	9,838	22.01	447
1991	12,587.50	7,277	5,566	7,022	22.44	313
1992	13,857.46	7,832	5,990	7,867	22.88	344
1993	2,495.42	1,377	1,053	1,442	23.33	62
1994	1,710.64	926	708	1,003	23.53	43
1996	4,026.59	2,074	1,586	2,441	24.25	101
1997	2,243.29	1,122	858	1,385	24.75	56
1999	255.69	120	92	164	25.56	6
2000	23,015.02	10,513	8,041	14,974	25.87	579
2001	3,194.10	1,412	1,080	2,114	26.20	81
2003	676.56	277	212	465	27.12	17
2011	81,270.32	21,317	16,305	64,965	30.23	2,149
2012	11,833.72	2,861	2,188	9,646	30.57	316
2013	66,200.04	14,538	11,120	55,080	31.09	1,772
2014	33,843.66	6,688	5,116	28,728	31.47	913
2015	23,667.22	4,137	3,164	20,503	31.86	644
2016	19,918.79	3,012	2,304	17,615	32.27	546
2017	31,794.46	4,032	3,084	28,710	32.70	878
2019	12,247.36	930	711	11,536	33.48	345
2020	82,893.39	4,078	3,120	79,773	33.84	2,357
	595,492.79	215,720	165,001	430,492		16,184

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.6 2.72

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.11 MAINS AND ACCESSORIES - ASBESTOS CEMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 50-S5						
1939	114.08	114	114			
1940	0.87	1	1			
1941	51.57	52	52			
1942	2.15	2	2			
1943	0.05					
1945	8.50	5	4	4	58.38	
1946	20.19	18	14	6	9.72	1
1947	13.99	13	10	4	3.38	1
1948	9.88	10	10			
1949	0.99	1	1			
1952	504.90	497	380	125	1.17	107
1953	450.13	443	339	111	1.18	94
1954	1,959.11	1,925	1,472	487	1.21	402
1955	226.60	222	170	57	1.28	45
1956	68.22	67	51	17	1.36	12
1957	92.21	90	69	23	1.48	16
1958	726.33	708	542	184	1.61	114
1959	27.96	27	21	7	1.77	4
1960	2,389.39	2,317	1,772	617	1.94	318
1961	1,088.93	1,052	805	284	2.14	133
1962	3,643.83	3,505	2,681	963	2.36	408
1963	640.78	617	472	169	2.23	76
1964	571.89	548	419	153	2.49	61
1965	7,108.30	6,777	5,184	1,924	2.77	695
1966	2,111.91	2,002	1,531	581	3.07	189
1967	717.32	679	519	198	3.05	65
1968	3,554.06	3,343	2,557	997	3.39	294
1969	4,997.97	4,667	3,570	1,428	3.75	381
1970	28,138.49	26,211	20,048	8,090	3.81	2,123
1971	213,823.67	197,488	151,054	62,770	4.20	14,945
1972	265,144.52	242,713	185,645	79,500	4.60	17,283
1973	100,992.52	91,580	70,047	30,946	5.01	6,177
1974	89,348.89	80,208	61,349	28,000	5.44	5,147
1975	110,924.09	98,523	75,358	35,566	5.88	6,049
1976	82,164.21	72,173	55,203	26,961	6.33	4,259
1977	51,581.42	44,783	34,253	17,328	6.79	2,552
1978	106,549.68	90,898	69,526	37,024	7.53	4,917
1979	323,935.84	272,819	208,672	115,264	8.01	14,390
1980	357,678.57	295,657	226,141	131,538	8.76	15,016
1981	222,218.01	180,197	137,828	84,390	9.50	8,883
1982	309,845.08	246,327	188,409	121,436	10.25	11,847
1983	362,245.91	282,153	215,812	146,434	11.00	13,312
1984	447,018.75	339,198	259,444	187,575	12.00	15,631
1985	797,704.96	592,216	452,971	344,734	12.75	27,038

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.11 MAINS AND ACCESSORIES - ASBESTOS CEMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 50-S5						
1993	38,600.24	22,527	17,230	21,370	20.51	1,042
2000	27,815.16	12,280	9,393	18,422	27.51	670
2001	16,152.15	6,803	5,203	10,949	28.51	384
2002	30,846.19	12,366	9,458	21,388	29.51	725
2003	116,221.66	44,234	33,834	82,388	30.51	2,700
2004	84.45	30	23	61	31.51	2
2006	63,336.78	20,249	15,488	47,849	33.51	1,428
2007	817.89	245	187	631	34.51	18
2008	45,054.73	12,575	9,618	35,437	35.51	998
2011	790,097.00	172,399	131,865	658,232	38.51	17,092
2012	194,103.63	38,413	29,381	164,723	39.51	4,169
2015	15,765.78	2,160	1,652	14,114	42.51	332
2016	51,686.41	6,032	4,614	47,072	43.51	1,082
2020	192,357.29	6,829	5,224	187,133	47.51	3,939
2021	24,229.51	368	281	23,949	48.51	494
	5,507,585.59	3,540,356	2,707,973	2,799,613		208,060

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.5 3.78

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.13 MAINS AND ACCESSORIES - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 45-R2.5						
1965	293.23	265	203	90	6.14	15
1966	40,732.07	36,561	27,965	12,767	6.36	2,007
1967	34.59	31	24	11	6.60	2
1968	5,096.91	4,520	3,457	1,640	6.85	239
1969	389.25	343	262	127	7.13	18
1970	11,991.50	10,488	8,022	3,970	7.42	535
1971	5,751.43	4,991	3,818	1,933	7.73	250
1972	5,057.54	4,353	3,330	1,728	8.05	215
1973	297,593.08	253,877	194,187	103,406	8.39	12,325
1974	286,208.63	241,904	185,029	101,180	8.75	11,563
1975	121,793.90	101,917	77,955	43,839	9.12	4,807
1976	35,052.80	29,027	22,202	12,851	9.50	1,353
1977	36,084.02	29,549	22,602	13,482	9.90	1,362
1978	161,979.04	131,106	100,281	61,698	10.30	5,990
1979	105,244.87	84,133	64,352	40,893	10.73	3,811
1980	308,812.73	243,684	186,391	122,422	11.16	10,970
1981	370,041.74	288,003	220,290	149,752	11.61	12,899
1982	118,745.26	91,101	69,682	49,063	12.06	4,068
1983	1,826.63	1,380	1,056	771	12.53	62
1984	403,991.67	300,449	229,810	174,182	13.01	13,388
1985	2,015,232.63	1,466,283	1,121,541	893,692	13.76	64,949
1986	196,121.86	140,227	107,258	88,864	14.25	6,236
1987	68,976.56	48,422	37,037	31,940	14.75	2,165
1988	152,768.11	105,181	80,452	72,316	15.27	4,736
1989	216,594.79	146,115	111,761	104,834	15.80	6,635
1990	917,721.46	606,063	463,570	454,151	16.33	27,811
1991	28,700.19	18,535	14,177	14,523	16.87	861
1992	167,503.94	105,645	80,807	86,697	17.42	4,977
1993	181,818.46	111,346	85,167	96,651	18.20	5,310
1994	138,771.36	82,791	63,326	75,445	18.76	4,022
1995	649,245.83	376,887	288,276	360,970	19.33	18,674
1996	20,107.06	11,338	8,672	11,435	19.91	574
1997	10,391.72	5,684	4,348	6,044	20.50	295
1998	100,353.37	53,147	40,651	59,702	21.09	2,831
1999	471,066.94	240,056	183,616	287,451	21.89	13,132
2000	576,770.47	283,540	216,876	359,894	22.50	15,995
2001	847,310.47	400,863	306,615	540,695	23.11	23,397
2002	167,390.42	76,029	58,154	109,236	23.73	4,603
2003	170,199.22	74,037	56,630	113,569	24.35	4,664
2004	77,823.76	32,328	24,727	53,097	24.98	2,126
2005	24,511.20	9,689	7,411	17,100	25.62	667
2006	1,175,532.74	440,590	337,002	838,531	26.27	31,920
2007	192,485.62	68,140	52,119	140,367	26.92	5,214
2008	320,778.36	106,755	81,656	239,122	27.57	8,673

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.13 MAINS AND ACCESSORIES - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 45-R2.5						
2010	2,337.45	676	517	1,820	28.90	63
2011	896,853.06	239,101	182,885	713,968	29.57	24,145
2012	1,260,537.00	307,319	235,064	1,025,473	30.25	33,900
2013	1,874,193.75	413,260	316,097	1,558,097	30.93	50,375
2014	642,560.14	126,970	97,118	545,442	31.47	17,332
2015	1,110,881.17	192,738	147,423	963,458	32.16	29,958
2016	1,711,142.62	255,816	195,670	1,515,473	32.71	46,331
2017	6,946,586.95	867,629	663,638	6,282,949	33.27	188,847
2018	2,109,041.57	211,115	161,479	1,947,563	33.70	57,791
2019	3,118,118.09	233,235	178,399	2,939,719	34.01	86,437
2020	3,399,329.59	165,207	126,365	3,272,965	34.22	95,645
2021	2,168,654.78	47,277	36,161	2,132,494	33.73	63,222
2022	721,184.72	2,741	2,097	719,088	32.77	21,943
	37,166,318.32	9,930,457	7,595,680	29,570,638		1,062,335

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 27.8 2.86

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.99 MAINS AND ACCESSORIES - MAIN CLEANING AND LINING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 50-L4						
1986	713,406.40	507,517	388,193	325,213	14.50	22,428
1987	385,596.16	267,989	204,981	180,615	15.25	11,844
1988	322,563.00	218,827	167,378	155,185	16.00	9,699
1989	659,445.80	436,289	333,712	325,734	16.75	19,447
1990	690,736.00	447,390	342,203	348,533	17.27	20,181
1991	758,739.63	478,309	365,852	392,888	18.03	21,791
1992	816,683.98	500,464	382,799	433,885	18.80	23,079
1993	2,091,565.01	1,238,625	947,408	1,144,157	19.80	57,786
1994	1,873,418.31	1,076,091	823,088	1,050,330	20.56	51,086
1995	2,240,923.53	1,246,850	953,700	1,287,224	21.33	60,348
1996	2,262,685.10	1,217,777	931,462	1,331,223	22.10	60,236
1997	3,040,079.11	1,572,633	1,202,887	1,837,192	23.10	79,532
1998	3,848,394.90	1,919,579	1,468,262	2,380,133	23.87	99,712
1999	5,269,333.35	2,517,687	1,925,747	3,343,586	24.87	134,443
2000	5,980,339.25	2,744,378	2,099,140	3,881,199	25.64	151,373
2001	5,759,765.29	2,521,625	1,928,759	3,831,006	26.64	143,807
2002	8,438,842.96	3,516,466	2,689,700	5,749,143	27.64	208,001
2003	225,810.54	89,760	68,656	157,155	28.42	5,530
2005	1,796,690.22	638,005	488,002	1,308,688	30.42	43,021
2006	7,468,596.53	2,493,764	1,907,448	5,561,149	31.42	176,994
2007	4,246,093.73	1,327,754	1,015,582	3,230,512	32.42	99,646
2008	9,395,630.32	2,738,826	2,094,893	7,300,737	33.42	218,454
2009	9,381,385.61	2,535,789	1,939,593	7,441,793	34.42	216,205
2010	18,157,701.14	4,523,083	3,459,648	14,698,053	35.42	414,965
2011	9,446,515.45	2,152,861	1,646,696	7,799,819	36.42	214,163
2012	4,967,509.21	1,026,784	785,374	4,182,135	37.42	111,762
2013	8,229,610.24	1,526,593	1,167,672	7,061,938	38.42	183,809
2014	2,620,752.17	430,590	329,353	2,291,399	39.42	58,128
2015	2,997,459.13	428,936	328,087	2,669,372	40.42	66,041
2021	9,102,722.28	144,733	110,705	8,992,017	46.42	193,710
2022	3,034,240.73	7,889	6,034	3,028,207	47.05	64,361
	136,223,235.08	42,493,863	32,503,014	103,720,221		3,241,582

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.0 2.38

AQUA PENNSYLVANIA, INC.

ACCOUNT 333 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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-R4						
1907	129.49	129	129			
1930	1,600.86	1,542	1,578	23	3.49	7
1932	132.80	128	131	2	3.71	1
1933	392.52	376	385	8	3.84	2
1934	6,876.98	6,578	6,731	146	3.99	37
1935	7,013.94	6,693	6,848	166	4.16	40
1936	19,746.95	18,795	19,231	516	4.34	119
1937	15,336.74	14,427	14,761	576	5.34	108
1938	38,315.56	35,940	36,773	1,543	5.54	279
1939	92,658.67	86,645	88,654	4,005	5.74	698
1940	106,959.16	99,686	101,997	4,962	5.96	833
1941	100,726.36	93,534	95,703	5,023	6.21	809
1942	45,545.76	42,134	43,111	2,435	6.46	377
1943	21,187.96	19,523	19,976	1,212	6.72	180
1944	45,016.31	41,298	42,255	2,761	7.00	394
1945	114,669.66	104,728	107,156	7,514	7.29	1,031
1946	127,759.62	116,133	118,826	8,934	7.58	1,179
1947	200,616.88	181,458	185,665	14,952	7.89	1,895
1948	301,282.82	271,094	277,379	23,904	8.21	2,912
1949	304,763.95	272,703	279,026	25,738	8.55	3,010
1950	516,740.91	459,744	470,403	46,338	8.90	5,207
1951	549,139.57	485,659	496,919	52,221	9.25	5,646
1952	519,043.68	456,136	466,711	52,333	9.62	5,440
1953	639,071.79	557,974	570,911	68,161	9.99	6,823
1954	789,870.50	684,976	700,857	89,014	10.38	8,576
1955	931,276.23	795,682	814,130	117,146	11.38	10,294
1956	852,388.06	722,996	739,759	112,629	11.77	9,569
1957	691,188.54	581,843	595,333	95,856	12.17	7,876
1958	630,326.97	526,386	538,590	91,737	12.59	7,286
1959	722,177.64	593,630	607,393	114,785	13.59	8,446
1960	749,052.17	610,552	624,708	124,344	14.01	8,875
1961	642,493.37	519,135	531,171	111,322	14.44	7,709
1962	813,946.56	651,646	666,754	147,193	14.88	9,892
1963	658,041.84	518,011	530,021	128,021	15.88	8,062
1964	1,188,418.70	926,491	947,972	240,447	16.33	14,724
1965	758,156.71	585,145	598,712	159,445	16.78	9,502
1966	996,538.48	755,575	773,093	223,445	17.78	12,567
1967	811,540.27	608,736	622,849	188,691	18.24	10,345
1968	666,805.84	494,637	506,105	160,701	18.71	8,589
1969	767,772.88	558,939	571,898	195,875	19.71	9,938
1970	840,125.84	604,303	618,314	221,812	20.19	10,986
1971	1,099,135.96	780,936	799,042	300,094	20.68	14,511
1972	968,933.43	674,862	690,509	278,424	21.68	12,842
1973	1,269,352.66	872,553	892,783	376,570	22.17	16,986

AQUA PENNSYLVANIA, INC.

ACCOUNT 333 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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-R4						
1974	2,191,797.34	1,475,737	1,509,952	681,845	23.17	29,428
1975	1,619,853.65	1,075,259	1,100,189	519,665	23.68	21,945
1976	1,075,063.72	698,361	714,552	360,512	24.68	14,607
1977	1,389,827.60	889,351	909,970	479,858	25.18	19,057
1978	1,738,889.72	1,087,849	1,113,071	625,819	26.18	23,904
1979	2,074,650.39	1,277,155	1,306,766	767,884	26.69	28,770
1980	1,696,701.67	1,020,057	1,043,707	652,995	27.69	23,582
1981	1,726,096.17	1,019,950	1,043,597	682,499	28.21	24,194
1982	1,452,824.27	837,408	856,823	596,001	29.21	20,404
1983	1,611,970.47	912,053	933,199	678,771	29.74	22,824
1984	2,475,109.61	1,364,280	1,395,911	1,079,199	30.74	35,107
1985	3,142,385.27	1,686,204	1,725,298	1,417,087	31.74	44,647
1986	2,532,217.64	1,330,680	1,361,532	1,170,686	32.28	36,267
1987	3,091,841.99	1,579,313	1,615,929	1,475,913	33.28	44,348
1988	3,311,527.69	1,642,849	1,680,938	1,630,590	34.28	47,567
1989	3,575,641.63	1,733,113	1,773,295	1,802,347	34.82	51,762
1990	3,623,411.17	1,702,641	1,742,117	1,881,294	35.82	52,521
1991	2,848,422.33	1,296,317	1,326,372	1,522,050	36.82	41,338
1992	3,355,765.29	1,487,611	1,522,101	1,833,664	37.36	49,081
1993	3,575,171.39	1,531,603	1,567,113	2,008,058	38.36	52,348
1994	3,581,251.72	1,480,848	1,515,181	2,066,071	39.36	52,492
1995	4,314,397.09	1,719,719	1,759,590	2,554,807	40.36	63,300
1996	3,453,647.66	1,333,799	1,364,723	2,088,925	40.92	51,049
1997	4,393,774.02	1,630,969	1,668,783	2,724,991	41.92	65,005
1998	7,419,342.13	2,642,770	2,704,042	4,715,300	42.92	109,863
1999	5,852,902.96	1,997,010	2,043,310	3,809,593	43.92	86,739
2000	6,955,773.44	2,268,973	2,321,579	4,634,194	44.92	103,165
2001	9,981,145.13	3,106,132	3,178,147	6,802,998	45.92	148,149
2002	14,761,975.33	4,402,021	4,504,081	10,257,894	46.48	220,695
2003	3,329,082.75	942,463	964,314	2,364,769	47.48	49,806
2004	11,282,169.06	3,023,621	3,093,723	8,188,446	48.48	168,904
2005	10,813,790.11	2,734,808	2,798,214	8,015,576	49.48	161,996
2006	12,932,782.77	3,075,416	3,146,719	9,786,064	50.48	193,860
2007	12,364,526.32	2,753,580	2,817,422	9,547,104	51.48	185,453
2008	13,616,849.56	2,826,858	2,892,398	10,724,452	52.48	204,353
2009	15,358,147.02	2,956,443	3,024,988	12,333,159	53.48	230,613
2010	21,020,561.76	3,729,048	3,815,506	17,205,056	54.48	315,805
2011	19,978,385.62	3,242,492	3,317,669	16,660,717	55.48	300,301
2012	24,172,380.68	3,558,174	3,640,670	20,531,711	56.48	363,522
2013	22,955,743.57	3,053,114	3,123,900	19,831,844	57.04	347,683
2014	22,098,334.18	2,603,184	2,663,539	19,434,795	58.04	334,852
2015	28,135,376.35	2,886,690	2,953,618	25,181,758	59.04	426,520
2016	27,597,670.19	2,412,036	2,467,959	25,129,711	60.04	418,549
2017	28,893,997.54	2,086,147	2,134,514	26,759,484	61.04	438,393

AQUA PENNSYLVANIA, INC.

ACCOUNT 333 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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-R4						
2018	29,126,025.16	1,660,183	1,698,674	27,427,351	62.04	442,091
2019	29,902,558.31	1,249,927	1,278,906	28,623,652	63.04	454,055
2020	26,482,872.76	704,444	720,777	25,762,096	64.04	402,281
2021	25,727,895.66	293,298	300,098	25,427,798	65.04	390,956
2022	6,925,918.40	13,159	13,464	6,912,454	65.66	105,276
	522,160,717.85	108,475,208	110,990,192	411,170,526		7,764,029
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					53.0	1.49

AQUA PENNSYLVANIA, INC.

ACCOUNT 334.02 METERS - REMOTE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 22-R2.5						
1973	4,374.71	4,375	4,375			
1974	578.28	578	578			
1975	1,065.27	1,065	1,065			
1979	17,115.25	17,115	17,115			
1980	55.93	56	56			
1981	180.22	180	180			
1984	22.29	22	22			
1985	2,558.16	2,491	2,558			
1986	5,782.50	5,581	5,782			
1987	4,767.13	4,572	4,767			
1988	7,537.63	7,174	7,538			
1989	14,743.80	13,955	14,744			
1990	533.62	500	534			
1992	11,066.77	10,206	11,067			
1993	33,921.88	30,916	33,922			
1994	424,165.75	382,555	424,166			
1995	458,465.86	408,401	458,466			
1996	2,963,240.18	2,609,429	2,963,240			
1997	469,277.17	406,488	469,277			
1998	5,815,243.96	4,944,120	5,815,244			
1999	4,616,956.58	3,854,697	4,616,957			
2000	3,266,890.67	2,664,476	3,266,891			
2001	4,170,721.48	3,323,231	4,170,721			
2002	4,901,485.57	3,794,730	4,790,305	111,181	5.76	19,302
2003	5,350,482.60	4,012,862	5,065,666	284,817	6.25	45,571
2004	15,816,451.52	11,454,274	14,459,387	1,357,065	6.76	200,749
2005	9,293,815.58	6,475,931	8,174,939	1,118,877	7.29	153,481
2006	3,974,868.16	2,648,057	3,342,794	632,074	7.89	80,111
2007	1,544,315.78	981,722	1,239,284	305,032	8.45	36,098
2008	1,344,457.05	811,514	1,024,421	320,036	9.03	35,441
2009	2,759,931.24	1,572,885	1,985,543	774,388	9.62	80,498
2010	2,498,616.96	1,332,762	1,682,422	816,195	10.28	79,396
2011	3,103,493.18	1,541,195	1,945,539	1,157,954	10.90	106,234
2012	3,830,948.77	1,755,341	2,215,867	1,615,082	11.53	140,076
2013	4,191,014.16	1,752,682	2,212,511	1,978,503	12.17	162,572
2014	4,153,171.47	1,564,084	1,974,433	2,178,738	12.83	169,816
2015	3,948,560.03	1,316,450	1,661,830	2,286,730	13.49	169,513
2016	2,801,220.18	808,432	1,020,530	1,780,690	14.17	125,666
2017	7,535,884.58	1,832,727	2,313,556	5,222,329	14.78	353,338
2018	12,024,104.34	2,354,320	2,971,993	9,052,111	15.41	587,418
2019	8,862,231.23	1,299,203	1,640,058	7,222,173	16.01	451,104

AQUA PENNSYLVANIA, INC.

ACCOUNT 334.02 METERS - REMOTE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 22-R2.5						
2020	4,901,509.53	470,055	593,378	4,308,132	16.50	261,099
2021	7,239,114.94	312,006	393,863	6,845,252	16.64	411,373
2022	2,130,044.28	15,975	20,166	2,109,878	16.46	128,182
	134,494,986.24	66,799,390	83,017,750	51,477,236		3,797,038
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					13.6	2.82

AQUA PENNSYLVANIA, INC.

ACCOUNT 334.03 METERS - ERTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 18-S2						
1999	274,878.10	245,136	274,878			
2001	757,588.04	653,950	757,588			
2002	4,339,395.72	3,676,770	4,339,396			
2003	6,352,568.51	5,265,009	6,352,569			
2004	6,397,298.32	5,166,458	6,259,575	137,723	4.23	32,559
2005	8,717,073.71	6,848,133	8,297,058	420,016	4.57	91,907
2006	974,891.49	743,160	900,398	74,493	4.91	15,172
2007	944,358.72	695,048	842,106	102,253	5.29	19,329
2008	1,200,355.88	848,412	1,027,919	172,437	5.70	30,252
2009	937,350.85	631,025	764,537	172,814	6.19	27,918
2010	792,598.60	505,678	612,669	179,930	6.67	26,976
2011	1,269,044.05	761,173	922,222	346,822	7.17	48,371
2012	1,774,992.13	989,913	1,199,358	575,634	7.73	74,468
2013	1,736,417.86	888,872	1,076,939	659,479	8.34	79,074
2014	1,737,870.85	804,113	974,247	763,624	9.00	84,847
2015	1,921,540.61	787,255	953,822	967,719	9.72	99,560
2016	2,003,559.27	708,459	858,354	1,145,205	10.51	108,963
2017	2,095,396.63	618,980	749,944	1,345,453	11.33	118,751
2018	2,977,722.04	699,169	847,099	2,130,623	12.22	174,355
2019	5,103,406.01	882,889	1,069,690	4,033,716	13.15	306,746
2020	2,343,268.54	258,697	313,432	2,029,837	14.10	143,960
2021	2,367,622.02	111,989	135,684	2,231,938	15.10	147,810
2022	665,426.01	5,257	6,369	659,057	15.72	41,925
	57,684,623.96	32,795,545	39,535,853	18,148,771		1,672,943

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.8 2.90

AQUA PENNSYLVANIA, INC.

ACCOUNT 335 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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-R4						
1959	29,274.23	26,268	25,016	4,258	7.18	593
1960	32,929.17	29,281	27,886	5,043	7.69	656
1961	63,564.32	56,382	53,695	9,869	7.74	1,275
1962	69,317.14	60,881	57,980	11,337	8.28	1,369
1963	86,763.33	75,441	71,846	14,917	8.82	1,691
1964	145,843.42	125,498	119,517	26,326	9.36	2,813
1965	186,580.45	158,817	151,249	35,331	9.92	3,562
1966	154,700.79	130,227	124,021	30,680	10.48	2,927
1967	134,893.19	112,258	106,908	27,985	11.04	2,535
1968	115,716.72	95,165	90,630	25,087	11.61	2,161
1969	116,519.41	94,660	90,149	26,370	12.18	2,165
1970	146,952.85	117,871	112,254	34,699	12.77	2,717
1971	206,519.15	163,501	155,709	50,810	13.35	3,806
1972	188,632.04	147,340	140,319	48,313	13.94	3,466
1973	203,747.79	156,927	149,449	54,299	14.54	3,734
1974	415,302.67	315,298	300,273	115,030	15.14	7,598
1975	419,569.90	313,838	298,882	120,688	15.75	7,663
1976	228,091.98	168,013	160,006	68,086	16.36	4,162
1977	172,913.61	125,362	119,388	53,526	16.98	3,152
1978	421,907.64	300,862	286,525	135,383	17.60	7,692
1979	465,266.39	324,198	308,749	156,517	18.60	8,415
1980	440,576.02	301,662	287,286	153,290	19.23	7,971
1981	416,956.30	280,361	267,001	149,955	19.85	7,554
1982	421,791.97	278,298	265,036	156,756	20.49	7,650
1983	337,508.27	217,085	206,740	130,768	21.49	6,085
1984	393,174.03	247,857	236,045	157,129	22.13	7,100
1985	651,969.93	402,526	383,344	268,626	22.77	11,797
1986	492,424.79	295,750	281,656	210,769	23.77	8,867
1987	851,490.50	500,080	476,249	375,242	24.42	15,366
1988	765,640.87	439,325	418,389	347,252	25.07	13,851
1989	687,129.12	382,593	364,361	322,768	26.07	12,381
1990	881,313.44	478,465	455,664	425,649	26.73	15,924
1991	420,648.40	221,177	210,637	210,011	27.73	7,573
1992	790,819.41	404,662	385,378	405,441	28.39	14,281
1993	742,787.06	367,308	349,804	392,983	29.39	13,371
1994	954,524.51	458,267	436,429	518,096	30.05	17,241
1995	754,530.36	349,197	332,556	421,974	31.05	13,590
1996	1,293,625.94	576,310	548,846	744,780	32.05	23,238
1997	1,621,604.64	698,263	664,988	956,617	32.72	29,236
1998	1,550,288.24	640,579	610,053	940,235	33.72	27,884
1999	1,512,408.06	598,611	570,084	942,324	34.72	27,141
2000	1,698,239.38	646,350	615,549	1,082,690	35.39	30,593
2001	2,288,216.98	830,852	791,258	1,496,959	36.39	41,137
2002	2,231,257.59	771,123	734,376	1,496,882	37.39	40,034

AQUA PENNSYLVANIA, INC.

ACCOUNT 335 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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-R4						
2003	1,778,283.18	583,455	555,651	1,222,632	38.39	31,848
2004	2,236,163.54	694,552	661,453	1,574,711	39.39	39,977
2005	2,136,417.98	629,816	599,802	1,536,616	40.07	38,348
2006	2,232,263.12	618,783	589,295	1,642,968	41.07	40,004
2007	2,408,499.99	625,247	595,451	1,813,049	42.07	43,096
2008	3,485,256.83	843,432	803,239	2,682,018	43.07	62,271
2009	2,184,844.21	490,279	466,915	1,717,929	44.07	38,982
2010	4,114,912.10	850,964	810,412	3,304,500	45.07	73,319
2011	4,204,192.03	795,433	757,527	3,446,665	46.07	74,814
2012	5,411,132.42	933,961	889,454	4,521,678	46.75	96,720
2013	3,815,637.69	591,042	562,876	3,252,762	47.75	68,121
2014	3,729,197.63	511,646	487,264	3,241,934	48.75	66,501
2015	5,267,694.16	629,489	599,491	4,668,203	49.75	93,833
2016	4,497,649.31	457,861	436,042	4,061,607	50.75	80,032
2017	7,896,647.19	664,108	632,460	7,264,187	51.75	140,371
2018	7,335,914.24	487,105	463,892	6,872,022	52.75	130,275
2019	6,550,931.21	319,030	303,827	6,247,104	53.75	116,225
2020	5,211,201.21	161,547	153,848	5,057,353	54.75	92,372
2021	4,589,925.13	61,046	58,137	4,531,788	55.75	81,288
2022	1,067,467.25	2,348	2,236	1,065,231	56.06	19,002
	106,358,162.42	24,435,933	23,271,452	83,086,710		1,901,416

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 43.7 1.79

AQUA PENNSYLVANIA, INC.

ACCOUNT 336 BACKFLOW PREVENTION DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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-R2.5						
1998	10,246.44	6,570	6,025	4,221	13.29	318
2007	829.62	365	335	495	18.81	26
2013	13,799.57	3,828	3,511	10,289	22.79	451
2014	19,646.75	4,888	4,483	15,164	23.40	648
2015	236,465.46	51,881	47,578	188,887	24.02	7,864
2016	8,571.41	1,622	1,488	7,083	24.64	287
2017	6,162.68	975	894	5,269	25.28	208
2018	2,770.51	351	322	2,449	25.83	95
2019	7,860.26	746	684	7,176	26.23	274
2020	1,984.87	123	113	1,872	26.58	70
2021	375.00	10	9	366	26.35	14
2022	125.00	1	1	124	25.72	5
	308,837.57	71,360	65,443	243,395		10,260

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.7 3.32

AQUA PENNSYLVANIA, INC.

ACCOUNT 340.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
2002	139,598.70	137,854	132,300	7,299	0.25	7,299
2003	73,431.63	68,842	66,068	7,364	1.25	5,891
2004	46,012.95	40,836	39,191	6,822	2.25	3,032
2005	423,068.49	354,320	340,044	83,024	3.25	25,546
2006	327,637.83	258,015	247,619	80,019	4.25	18,828
2007	1,448,085.26	1,067,963	1,024,934	423,151	5.25	80,600
2008	250,173.31	171,994	165,064	85,109	6.25	13,617
2009	215,195.64	137,187	131,660	83,536	7.25	11,522
2010	392,214.07	230,426	221,142	171,072	8.25	20,736
2011	53,478.86	28,745	27,587	25,892	9.25	2,799
2012	168,858.87	82,319	79,002	89,857	10.25	8,767
2013	169,219.12	74,033	71,050	98,169	11.25	8,726
2014	64,526.72	25,004	23,997	40,530	12.25	3,309
2015	358,313.95	120,931	116,059	242,255	13.25	18,283
2016	907,789.67	260,990	250,474	657,316	14.25	46,127
2017	403,525.55	95,837	91,976	311,550	15.25	20,430
2018	1,326,542.63	248,727	238,706	1,087,837	16.25	66,944
2019	559,332.46	76,908	73,809	485,523	17.25	28,146
2020	168,811.72	14,771	14,176	154,636	18.25	8,473
2021	367,229.19	13,771	13,216	354,013	19.25	18,390
2022	122,409.75	765	734	121,676	19.88	6,121
	7,985,456.37	3,510,238	3,368,808	4,616,648		423,586

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.9 5.30

AQUA PENNSYLVANIA, INC.

ACCOUNT 340.2 OFFICE FURNITURE AND EQUIPMENT - MECHANICAL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
2012	109,237.09	106,506	9,633	99,604	0.25	99,604
2013	7,074.28	6,190	560	6,514	1.25	5,211
2014	65,891.02	51,066	4,618	61,273	2.25	27,232
2015	15,567.15	10,508	950	14,617	3.25	4,498
2016	22,491.67	12,933	1,170	21,322	4.25	5,017
2017	375,178.90	178,210	16,118	359,061	5.25	68,393
2018	156,661.87	58,748	5,313	151,349	6.25	24,216
2019	151,299.27	41,607	3,763	147,536	7.25	20,350
2020	45,306.60	7,929	717	44,590	8.25	5,405
2021	8,325.00	624	57	8,268	9.25	894
2022	2,775.00	35	3	2,772	9.88	281
	959,807.85	474,356	42,902	916,906		261,101

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.5 27.20

AQUA PENNSYLVANIA, INC.

ACCOUNT 340.3 OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
2017	1,347,998.20	1,280,598	767,066	580,932	0.25	580,932
2018	5,739,881.03	4,304,911	2,578,601	3,161,280	1.25	2,529,024
2019	5,576,525.51	3,067,089	1,837,158	3,739,368	2.25	1,661,941
2020	5,819,422.11	2,036,798	1,220,023	4,599,399	3.25	1,415,200
2021	447,413.32	67,112	40,199	407,214	4.25	95,815
2022	148,057.26	3,701	2,217	145,840	4.88	29,885
	19,079,297.43	10,760,209	6,445,264	12,634,033		6,312,797

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.0 33.09

AQUA PENNSYLVANIA, INC.

ACCOUNT 340.4 OFFICE FURNITURE AND EQUIPMENT - COMPUTER SOFTWARE - 10-YEAR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
2013	1,942,553.08	1,699,734	1,625,424	317,129	1.25	253,703
2014	6,584,455.11	5,102,953	4,879,859	1,704,596	2.25	757,598
2015	4,381,011.94	2,957,183	2,827,899	1,553,113	3.25	477,881
2016	2,564,499.79	1,474,587	1,410,120	1,154,380	4.25	271,619
2017	3,140,906.21	1,491,930	1,426,705	1,714,201	5.25	326,514
2018	1,253,335.39	470,001	449,453	803,882	6.25	128,621
2019	792,718.81	217,998	208,468	584,251	7.25	80,586
2020	2,327,267.39	407,272	389,467	1,937,800	8.25	234,885
2021	7,566,377.60	567,478	542,668	7,023,710	9.25	759,320
2022	2,522,125.92	31,527	30,149	2,491,977	9.88	252,224
	33,075,251.24	14,420,663	13,790,212	19,285,039		3,542,951

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.4 10.71

AQUA PENNSYLVANIA, INC.

ACCOUNT 340.41 OFFICE FURNITURE AND EQUIPMENT - COMPUTER SOFTWARE - 15-YEAR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
2013	5,580,462.73	3,255,251	3,154,104	2,426,359	6.25	388,217
2014	3,109,132.04	1,606,395	1,556,481	1,552,651	7.25	214,159
2015	2,154,731.74	969,629	939,501	1,215,231	8.25	147,301
2016	4,176,486.72	1,600,973	1,551,228	2,625,259	9.25	283,812
2017	3,227,055.22	1,021,912	990,159	2,236,896	10.25	218,234
2018	6,377,005.52	1,594,251	1,544,715	4,832,291	11.25	429,537
2019	631,721.93	115,814	112,215	519,507	12.25	42,409
2020	2,305,945.84	269,035	260,676	2,045,270	13.25	154,360
2021	22,090,624.27	1,104,531	1,070,212	21,020,412	14.25	1,475,117
2022	7,363,541.43	61,338	59,432	7,304,109	14.88	490,868
	57,016,707.44	11,599,129	11,238,723	45,777,984		3,844,014

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.9 6.74

AQUA PENNSYLVANIA, INC.

ACCOUNT 341.1 TRANSPORTATION EQUIPMENT - VEHICLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 9-L2.5						
1993	8,888.51	8,889	8,889			
1999	18,251.98	17,980	18,252			
2000	2,712.16	2,643	2,712			
2001	127,320.28	123,119	127,320			
2002	99,616.62	95,224	99,617			
2003	61,724.89	58,447	61,725			
2005	72,590.87	67,241	72,591			
2006	207,499.03	189,550	207,499			
2007	22,739.25	20,427	22,739			
2008	246,613.36	217,365	246,613			
2009	278,588.79	240,116	278,589			
2010	251,581.40	211,354	251,581			
2011	954,352.44	780,756	938,713	15,639	2.39	6,544
2012	1,414,233.54	1,123,750	1,351,099	63,135	2.52	25,054
2013	1,856,217.66	1,425,946	1,714,433	141,785	2.64	53,706
2014	2,142,375.10	1,578,930	1,898,367	244,008	2.77	88,090
2015	1,868,304.16	1,293,987	1,555,777	312,527	3.00	104,176
2016	1,937,668.32	1,225,575	1,473,524	464,144	3.34	138,965
2017	2,713,377.22	1,502,668	1,806,676	906,701	3.83	236,737
2018	3,047,245.68	1,395,334	1,677,627	1,369,619	4.44	308,473
2019	3,309,159.98	1,152,250	1,385,364	1,923,796	5.15	373,553
2020	3,006,165.96	684,805	823,350	2,182,816	5.93	368,097
2021	4,065,019.39	404,063	485,810	3,579,209	6.79	527,129
2022	976,747.97	16,312	19,612	957,136	7.37	129,869
	28,688,994.56	13,836,731	16,528,479	12,160,516		2,360,393

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.2 8.23

AQUA PENNSYLVANIA, INC.

ACCOUNT 341.2 TRANSPORTATION EQUIPMENT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
2003	38,209.98	35,822	28,662	9,548	1.25	7,638
2004	9,833.04	8,727	6,983	2,850	2.25	1,267
2005	26,008.46	21,782	17,428	8,580	3.25	2,640
2006	83,118.88	65,456	52,373	30,746	4.25	7,234
2008	188,287.25	129,447	103,574	84,713	6.25	13,554
2009	37,914.24	24,170	19,339	18,575	7.25	2,562
2010	165,520.60	97,243	77,806	87,715	8.25	10,632
2011	112,922.42	60,696	48,564	64,358	9.25	6,958
2012	255,326.05	124,471	99,592	155,734	10.25	15,194
2013	34,163.51	14,947	11,960	22,204	11.25	1,974
2014	51,447.52	19,936	15,951	35,497	12.25	2,898
2015	291,183.25	98,274	78,632	212,551	13.25	16,042
2016	85,799.65	24,667	19,737	66,063	14.25	4,636
2017	54,504.21	12,945	10,358	44,146	15.25	2,895
2018	542,186.12	101,660	81,340	460,846	16.25	28,360
2019	406,468.03	55,889	44,718	361,750	17.25	20,971
2020	39,910.62	3,492	2,794	37,117	18.25	2,034
2021	307,318.14	11,524	9,221	298,097	19.25	15,486
2022	102,439.39	640	512	101,927	19.88	5,127
	2,832,561.36	911,788	729,544	2,103,017		168,102

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.5 5.93

AQUA PENNSYLVANIA, INC.

ACCOUNT 342 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
2005	46,861.57	39,247	39,434	7,428	3.25	2,286
2006	83,458.46	65,724	66,036	17,422	4.25	4,099
2009	14,798.30	9,434	9,479	5,319	7.25	734
2011	374,303.77	201,188	202,144	172,160	9.25	18,612
2012	14,997.75	7,311	7,346	7,652	10.25	747
2013	249,399.81	109,112	109,630	139,770	11.25	12,424
2014	634,884.73	246,018	247,187	387,698	12.25	31,649
2015	419,168.19	141,469	142,141	277,027	13.25	20,908
2016	381,433.80	109,662	110,183	271,251	14.25	19,035
2018	643,807.29	120,714	121,288	522,519	16.25	32,155
2019	331,435.01	45,572	45,789	285,646	17.25	16,559
2020	114,984.31	10,061	10,109	104,875	18.25	5,747
2021	324,957.66	12,186	12,243	312,715	19.25	16,245
2022	91,467.36	572	575	90,892	19.88	4,572
	3,725,958.01	1,118,270	1,123,584	2,602,374		185,772

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.0 4.99

AQUA PENNSYLVANIA, INC.

ACCOUNT 343.1 SHOP EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
2000	93,566.06	81,402	83,693	9,873	3.25	3,038
2001	13,131.32	10,899	11,206	1,925	4.25	453
2002	102,942.08	81,324	83,613	19,329	5.25	3,682
2003	152,805.90	114,604	117,830	34,976	6.25	5,596
2004	70,796.25	50,265	51,680	19,116	7.25	2,637
2005	14,206.42	9,518	9,786	4,420	8.25	536
2006	289,408.71	182,327	187,459	101,950	9.25	11,022
2007	20,701.71	12,214	12,558	8,144	10.25	795
2008	141,872.66	78,030	80,226	61,647	11.25	5,480
2009	141,702.86	72,268	74,302	67,401	12.25	5,502
2010	16,903.61	7,945	8,169	8,735	13.25	659
2011	238,356.53	102,493	105,377	132,980	14.25	9,332
2012	7,149.18	2,788	2,866	4,283	15.25	281
2013	18,259.75	6,391	6,571	11,689	16.25	719
2014	26,319.15	8,159	8,389	17,930	17.25	1,039
2015	28,314.21	7,645	7,860	20,454	18.25	1,121
2016	814.11	187	192	622	19.25	32
2017	4,620.77	878	903	3,718	20.25	184
2018	4,878.88	732	753	4,126	21.25	194
2020	61,065.73	4,275	4,395	56,671	23.25	2,437
2021	82,621.98	2,479	2,549	80,073	24.25	3,302
2022	27,540.66	138	142	27,399	24.88	1,101
	1,557,978.53	836,961	860,519	697,460		59,142

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.8 3.80

AQUA PENNSYLVANIA, INC.

ACCOUNT 343.2 TOOLS AND WORK EQUIPMENT - GENERAL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
2002	979,329.92	967,088	965,330	14,000	0.25	14,000
2003	211,003.35	197,816	197,456	13,547	1.25	10,838
2004	121,145.56	107,517	107,322	13,824	2.25	6,144
2005	970,619.09	812,893	811,415	159,204	3.25	48,986
2006	365,404.23	287,756	287,233	78,171	4.25	18,393
2007	271,716.78	200,391	200,027	71,690	5.25	13,655
2008	1,123,695.32	772,541	771,136	352,559	6.25	56,409
2009	1,757,289.93	1,120,272	1,118,235	639,055	7.25	88,146
2010	721,054.58	423,620	422,850	298,205	8.25	36,146
2011	1,345,843.60	723,391	722,076	623,768	9.25	67,434
2012	869,119.42	423,696	422,926	446,193	10.25	43,531
2013	290,391.62	127,046	126,815	163,577	11.25	14,540
2014	1,598,900.50	619,574	618,448	980,452	12.25	80,037
2015	1,961,505.76	662,008	660,804	1,300,702	13.25	98,166
2016	2,194,946.64	631,047	629,900	1,565,047	14.25	109,828
2017	707,281.85	167,979	167,673	539,609	15.25	35,384
2018	1,168,654.50	219,123	218,725	949,930	16.25	58,457
2019	947,922.85	130,339	130,102	817,821	17.25	47,410
2020	788,478.47	68,992	68,866	719,612	18.25	39,431
2021	742,115.52	27,829	27,779	714,337	19.25	37,108
2022	236,825.22	1,480	1,477	235,348	19.88	11,838
	19,373,244.71	8,692,398	8,676,595	10,696,650		935,881

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.4 4.83

AQUA PENNSYLVANIA, INC.

ACCOUNT 344.1 LABORATORY EQUIPMENT - CONVENTIONAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 38-R3						
1978	250.09	224	250			
1981	7,992.98	6,970	7,993			
1982	27,337.64	23,581	27,338			
1983	50,986.48	43,466	50,666	320	6.70	48
1984	14,240.00	11,933	13,910	330	7.30	45
1985	42,524.93	35,164	40,989	1,536	7.69	200
1986	25,229.70	20,565	23,972	1,258	8.11	155
1987	56,629.83	45,457	52,987	3,643	8.54	427
1988	32,580.76	25,732	29,995	2,586	8.98	288
1989	7,112.87	5,498	6,409	704	9.62	73
1990	21,775.33	16,523	19,260	2,515	10.09	249
1991	30,856.94	22,868	26,656	4,201	10.74	391
1992	11,174.70	8,112	9,456	1,719	11.23	153
1993	38,072.65	26,925	31,385	6,688	11.90	562
1994	40,094.11	27,705	32,294	7,800	12.41	629
1995	3,813.03	2,560	2,984	829	13.09	63
1996	77,997.00	51,010	59,460	18,537	13.62	1,361
1997	11,260.38	7,135	8,317	2,943	14.31	206
1998	145,175.85	88,964	103,702	41,474	15.01	2,763
1999	42,862.66	25,452	29,668	13,195	15.56	848
2001	2,781.28	1,529	1,782	999	16.98	59
2002	37,042.32	19,532	22,768	14,274	17.70	806
2003	50,983.22	25,808	30,083	20,900	18.29	1,143
2004	13,759.74	6,643	7,743	6,017	19.01	317
2005	31,572.43	14,492	16,893	14,679	19.74	744
2006	53,955.69	23,455	27,341	26,615	20.48	1,300
2007	29,961.21	12,284	14,319	15,642	21.22	737
2008	78,695.25	30,298	35,317	43,378	21.96	1,975
2009	208,967.38	75,145	87,593	121,374	22.71	5,345
2012	11,928.03	3,337	3,890	8,038	25.09	320
2013	48,728.03	12,323	14,364	34,364	25.85	1,329
2014	3,935.19	887	1,034	2,901	26.62	109
2015	14,081.72	2,776	3,236	10,846	27.50	394
2016	10,370.64	1,753	2,043	8,328	28.27	295
2017	4,731.45	665	775	3,956	29.03	136
2020	11,366.18	602	702	10,664	31.25	341
2021	283,406.27	6,518	7,598	275,808	31.82	8,668
2022	94,468.77	368	429	94,040	31.93	2,945
	1,678,702.73	734,259	855,601	823,102		35,424

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.2 2.11

AQUA PENNSYLVANIA, INC.

ACCOUNT 344.2 LABORATORY EQUIPMENT - ELECTRONIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 25-R2.5						
1993	30,727.88	26,856	30,728			
1994	98,601.71	84,817	98,602			
1995	228,469.22	193,742	225,831	2,638	4.79	551
1996	28,632.27	23,813	27,757	875	5.21	168
1997	241,003.35	196,852	229,456	11,547	5.55	2,081
1998	12,406.06	9,900	11,540	866	6.01	144
1999	143,690.82	112,122	130,693	12,998	6.41	2,028
2000	231,032.93	175,377	204,424	26,609	6.90	3,856
2001	50,083.21	36,891	43,001	7,082	7.42	954
2002	251,766.52	179,510	209,242	42,525	7.95	5,349
2003	51,551.70	35,473	41,348	10,204	8.50	1,200
2004	237,373.49	157,165	183,196	54,177	9.06	5,980
2005	124,479.53	79,020	92,108	32,372	9.64	3,358
2006	139,286.04	84,463	98,453	40,833	10.22	3,995
2007	128,227.59	73,949	86,197	42,031	10.83	3,881
2008	52,275.44	28,537	33,264	19,011	11.44	1,662
2009	59,686.86	30,667	35,746	23,941	12.06	1,985
2010	339,035.44	162,940	189,928	149,107	12.70	11,741
2011	74,176.17	33,090	38,571	35,605	13.35	2,667
2012	10,639.29	4,367	5,090	5,549	14.00	396
2013	67,439.93	25,256	29,439	38,001	14.61	2,601
2014	59,459.57	20,002	23,315	36,145	15.29	2,364
2015	347,459.63	103,439	120,571	226,889	15.93	14,243
2016	670,138.91	172,628	201,220	468,919	16.57	28,299
2017	277,406.64	59,948	69,877	207,530	17.23	12,045
2018	438,549.53	76,132	88,742	349,808	17.85	19,597
2019	323,347.85	42,068	49,036	274,312	18.39	14,916
2020	467,343.41	39,724	46,303	421,040	18.83	22,360
2021	15,225.00	582	678	14,547	18.90	770
2022	5,075.00	34	40	5,035	18.60	271
	5,204,590.99	2,269,364	2,644,396	2,560,195		169,462

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.1 3.26

AQUA PENNSYLVANIA, INC.

ACCOUNT 346 COMMUNICATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COMMUNICATION EQUIPMENT						
SURVIVOR CURVE.. 15-SQUARE						
2008	126,438.98	115,903	122,990	3,449	1.25	2,759
2009	386,623.39	328,630	348,724	37,899	2.25	16,844
2011	32,274.69	23,130	24,544	7,730	4.25	1,819
2012	150,817.39	98,031	104,025	46,792	5.25	8,913
2013	50,187.61	29,276	31,066	19,122	6.25	3,060
2014	72,467.84	37,442	39,731	32,736	7.25	4,515
2015	108,330.41	48,749	51,730	56,601	8.25	6,861
2016	157,997.87	60,565	64,268	93,730	9.25	10,133
2017	545,298.19	172,680	183,238	362,060	10.25	35,323
2018	2,364,174.26	591,044	627,183	1,736,991	11.25	154,399
2019	1,249,910.53	229,146	243,157	1,006,753	12.25	82,184
2020	1,628,246.97	189,968	201,584	1,426,663	13.25	107,673
2021	1,142,601.88	57,130	60,623	1,081,979	14.25	75,928
2022	275,823.24	2,298	2,439	273,385	14.88	18,373
	8,291,193.25	1,983,992	2,105,303	6,185,890		528,784
SCADA EQUIPMENT						
SURVIVOR CURVE.. 10-SQUARE						
2012	1,411,028.85	1,375,753	1,202,112	208,917	0.25	208,917
2013	3,469,060.64	3,035,428	2,652,311	816,750	1.25	653,400
2014	666,017.16	516,163	451,015	215,002	2.25	95,556
2015	3,166,980.44	2,137,712	1,867,900	1,299,080	3.25	399,717
2016	2,487,138.28	1,430,105	1,249,604	1,237,534	4.25	291,184
2017	1,927,905.78	915,755	800,173	1,127,733	5.25	214,806
2018	1,858,360.93	696,885	608,928	1,249,433	6.25	199,909
2019	4,389,012.26	1,206,978	1,054,639	3,334,373	7.25	459,914
2020	4,839,095.61	846,842	739,958	4,099,138	8.25	496,865
2021	1,189,388.78	89,204	77,945	1,111,444	9.25	120,156
2022	377,795.11	4,722	4,126	373,669	9.88	37,821
	25,781,783.84	12,255,547	10,708,711	15,073,073		3,178,245
	34,072,977.09	14,239,539	12,814,014	21,258,963		3,707,029

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.7 10.88

AQUA PENNSYLVANIA, INC.

ACCOUNT 347 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
1997	2,068.26	2,048	2,028	40	0.25	40
1998	134,522.10	127,796	126,533	7,989	1.25	6,391
1999	1,818.50	1,655	1,639	180	2.25	80
2000	19,132.92	16,646	16,481	2,652	3.25	816
2003	7,650.07	5,738	5,681	1,969	6.25	315
2004	427,374.47	303,436	300,437	126,937	7.25	17,509
2005	932,608.11	624,847	618,670	313,938	8.25	38,053
2006	338,789.32	213,437	211,327	127,462	9.25	13,780
2007	259,547.69	153,133	151,620	107,928	10.25	10,530
2008	10,815.94	5,949	5,890	4,926	11.25	438
2009	2,486.98	1,268	1,255	1,232	12.25	101
2010	24,981.30	11,741	11,625	13,356	13.25	1,008
2011	60,385.55	25,966	25,710	34,676	14.25	2,433
2012	6,731.91	2,625	2,599	4,133	15.25	271
2013	3,762.59	1,317	1,304	2,459	16.25	151
2014	3,201.93	993	983	2,219	17.25	129
2015	13,461.20	3,635	3,599	9,862	18.25	540
2016	16,251.30	3,738	3,701	12,550	19.25	652
2017	150,147.30	28,528	28,246	121,901	20.25	6,020
2018	703.15	105	104	599	21.25	28
2021	757.03	23	23	734	24.25	30
2022	252.34	1	1	251	24.88	10
	2,417,449.96	1,534,625	1,519,456	897,994		99,325

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.0 4.11

AQUA PENNSYLVANIA, INC.

ACCOUNT 348 OTHER INTANGIBLE PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
2011	39,497.10	16,984	16,155	23,342	14.25	1,638
	39,497.10	16,984	16,155	23,342		1,638

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.3 4.15

CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

AQUA PENNSYLVANIA, INC.
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
1970	4,550.00	3,908	4,550			
1980	3,182.00	2,418	2,936	246	13.20	19
1986	305,819.57	207,713	252,212	53,607	16.88	3,176
1992	51,500.00	30,334	36,833	14,667	20.76	707
2008	44,251.38	13,205	16,034	28,217	32.33	873
	409,302.95	257,578	312,565	96,738		4,775

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.3 1.17

AQUA PENNSYLVANIA, INC.
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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-S0						
1998	79,623.76	38,012	27,742	51,882	26.00	1,995
	79,623.76	38,012	27,742	51,882		1,995

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.0 2.51

AQUA PENNSYLVANIA, INC.
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 45-S1.5						
2012	9,460.22	2,380	2,278	7,182	29.01	248
2015	69,395.00	12,269	11,742	57,653	31.42	1,835
2017	95,000.00	11,960	11,446	83,554	32.98	2,533
2021	18,750.00	377	361	18,389	36.56	503
2022	6,250.00	21	20	6,230	37.19	168
	198,855.22	27,007	25,847	173,008		5,287

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.7 2.66

AQUA PENNSYLVANIA, INC.
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 307 WELLS AND SPRINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 50-R2.5						
1965	1,385.14	1,203	1,336	49	8.61	6
1970	8,080.00	6,732	7,477	603	10.36	58
1972	5,443.93	4,469	4,964	480	10.85	44
1974	8,053.15	6,460	7,175	878	11.77	75
1980	1,752.00	1,295	1,438	314	14.75	21
1985	22,929.97	15,590	17,316	5,614	17.30	325
1986	1,502.45	999	1,110	392	18.01	22
1987	3,004.89	1,963	2,180	825	18.44	45
1988	85,438.20	54,501	60,533	24,905	19.16	1,300
1989	200,576.54	125,461	139,347	61,230	19.61	3,122
1990	73,619.85	44,879	49,846	23,774	20.33	1,169
1991	224,844.39	134,142	148,989	75,855	20.79	3,649
1992	36,809.93	21,353	23,716	13,094	21.53	608
1993	41,230.00	23,353	25,938	15,292	22.01	695
1995	13,800.00	7,383	8,200	5,600	23.25	241
1998	13,705.00	6,640	7,375	6,330	25.27	250
1999	22,197.44	10,402	11,553	10,644	25.80	413
2001	11,773.00	5,106	5,671	6,102	27.10	225
2002	256,438.00	106,370	118,144	138,294	27.87	4,962
2007	300.00	96	107	193	31.12	6
2008	95,597.33	28,918	32,119	63,478	31.70	2,002
2012	434,622.75	96,182	106,828	327,795	34.30	9,557
2013	220,194.81	44,127	49,011	171,184	34.92	4,902
2017	439,317.88	49,863	55,382	383,936	37.09	10,351
2018	160,000.00	14,528	16,136	143,864	37.57	3,829
2019	363,194.02	24,552	27,269	335,925	37.90	8,863
	2,745,810.67	836,567	929,160	1,816,651		56,740

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.0 2.07

AQUA PENNSYLVANIA, INC.
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 310.4 OTHER POWER PRODUCTION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 40-R1.5						
2012	1,500,000.00	418,200	699,019	800,981	25.22	31,760
	1,500,000.00	418,200	699,019	800,981		31,760
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					25.2	2.12

AQUA PENNSYLVANIA, INC.
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 311 ELECTRIC PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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-S2.5						
1965	1,577.41	1,504	1,505	72	2.77	26
1970	11,500.00	10,772	10,781	719	3.50	205
1973	317.09	292	292	25	4.16	6
1980	3,063.00	2,698	2,700	363	5.64	64
1983	10,081.00	8,633	8,640	1,441	6.50	222
1986	185,300.39	153,021	153,152	32,148	7.54	4,264
1997	225,916.00	151,522	151,652	74,264	12.15	6,112
1998	68,953.00	45,033	45,072	23,881	12.61	1,894
2000	39,745.00	24,292	24,313	15,432	13.84	1,115
2001	161,003.00	94,879	94,960	66,043	14.46	4,567
2002	94,381.00	53,495	53,541	40,840	15.09	2,706
2003	407,578.60	220,867	221,056	186,523	15.85	11,768
2007	522,440.77	229,665	229,862	292,579	18.81	15,554
2009	87,950.00	33,755	33,784	54,166	20.47	2,646
2012	2,719.75	806	807	1,913	23.14	83
	1,822,526.01	1,031,234	1,032,117	790,409		51,232

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.4 2.81

AQUA PENNSYLVANIA, INC.
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 320.2 PURIFICATION SYSTEM - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 52-R2.5						
1970	18,915.00	15,465	18,915			
1986	27,693.81	17,921	22,781	4,913	19.50	252
	46,608.81	33,386	41,696	4,913		252

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.5 0.54

AQUA PENNSYLVANIA, INC.
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TANKS						
SURVIVOR CURVE.. IOWA 70-S1						
1970	2,961.54	1,962	2,642	319	26.38	12
1973	27,633.00	17,646	23,763	3,870	27.59	140
1974	2,997.38	1,889	2,544	454	28.01	16
1975	13,950.21	8,674	11,681	2,270	28.44	80
1976	10,907.76	6,686	9,004	1,904	28.88	66
1977	8,766.02	5,296	7,132	1,634	29.33	56
1978	8,331.06	4,957	6,675	1,656	29.78	56
1979	3,583.34	2,114	2,847	737	29.71	25
1989	417,241.00	203,614	274,192	143,049	34.36	4,163
1992	249,888.45	113,749	153,177	96,711	35.61	2,716
1995	13,850.00	5,817	7,833	6,017	36.94	163
1997	171,649.00	67,544	90,957	80,692	38.14	2,116
1998	98,472.00	37,419	50,389	48,083	38.75	1,241
1999	195,000.00	71,877	96,791	98,209	38.98	2,519
2000	95,242.00	33,763	45,466	49,776	39.60	1,257
2001	202,998.00	69,080	93,025	109,973	40.23	2,734
2003	305,339.50	95,022	127,959	177,380	41.49	4,275
2005	545,027.77	154,297	207,780	337,247	42.42	7,950
2008	26,838.87	6,347	8,547	18,292	44.39	412
2012	419,729.21	72,026	96,992	322,737	47.07	6,857
2019	100,774.32	5,019	6,759	94,016	52.50	1,791
	2,921,180.43	984,798	1,326,155	1,595,025		38,645

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 41.3 1.32

AQUA PENNSYLVANIA, INC.
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 331.01 MAINS AND ACCESSORIES - CAST IRON - 4 INCH AND UNDER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 50-L1.5						
1914	3,500.00	3,243	3,114	386	8.53	45
1916	2,062.00	1,919	1,843	219	7.89	28
1925	3,440.00	3,128	3,004	436	9.64	45
1926	3,231.00	2,939	2,822	409	9.52	43
1955	412.20	336	323	89	15.21	6
1958	118.50	95	91	28	15.62	2
1960	495.00	391	375	120	16.38	7
1961	1,050.00	829	796	254	16.17	16
1963	3,045.00	2,379	2,284	761	16.44	46
1965	300.00	232	223	77	16.78	5
1966	709.00	542	520	189	17.24	11
1967	521.50	397	381	140	17.19	8
1983	2,195.00	1,454	1,396	799	19.73	40
1984	141.00	92	88	53	20.05	3
1988	3,114.96	1,924	1,848	1,267	20.90	61
1997	1,502.45	777	746	756	23.10	33
2005	9,152.80	3,557	3,416	5,737	26.35	218
2008	42,284.00	14,013	13,456	28,828	27.74	1,039
2012	24,447.24	6,007	5,768	18,679	29.93	624
2013	9,004.70	2,009	1,929	7,076	30.47	232
2014	13,956.00	2,791	2,680	11,276	31.01	364
2017	7,893.67	1,001	961	6,933	32.70	212
2018	98,431.62	9,961	9,566	88,866	33.29	2,669
2019	54,375.01	4,100	3,937	50,438	33.74	1,495
2020	181,794.32	8,835	8,485	173,309	34.22	5,065
2021	73,052.30	1,563	1,501	71,551	34.34	2,084
	540,229.27	74,514	71,553	468,676		14,401

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.5 2.67

AQUA PENNSYLVANIA, INC.
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 331.02 MAINS AND ACCESSORIES - CAST IRON - 6, 8 AND 10 INCH

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 80-S2.5						
1925	15,802.25	14,066	13,507	2,295	11.95	192
1926	41,728.74	37,159	35,683	6,046	11.77	514
1927	17,861.02	15,739	15,114	2,747	12.77	215
1928	31,976.50	28,178	27,058	4,918	12.64	389
1929	29,433.23	25,934	24,904	4,529	12.52	362
1930	29,513.58	25,724	24,702	4,812	13.52	356
1931	23,616.70	20,575	19,757	3,860	13.42	288
1932	2,700.74	2,351	2,258	443	13.34	33
1933	2,747.77	2,366	2,272	476	14.34	33
1934	5,550.85	4,774	4,584	967	14.29	68
1935	4,959.56	4,259	4,090	870	14.26	61
1936	12,865.59	11,032	10,594	2,272	14.25	159
1937	15,242.07	12,918	12,405	2,837	15.25	186
1938	26,858.49	22,720	21,817	5,041	15.26	330
1939	8,477.61	7,155	6,871	1,607	15.29	105
1940	11,469.72	9,563	9,183	2,287	16.29	140
1941	6,533.93	5,434	5,218	1,316	16.34	81
1942	3,826.82	3,174	3,048	779	16.40	48
1943	1,211.05	1,001	961	250	16.49	15
1944	5,672.60	4,631	4,447	1,226	17.49	70
1945	14,195.24	11,549	11,090	3,105	17.58	177
1946	49,551.03	40,161	38,565	10,986	17.71	620
1947	122,169.57	98,627	94,708	27,462	17.84	1,539
1948	199,662.93	159,032	152,713	46,950	18.84	2,492
1949	184,961.47	146,674	140,846	44,115	18.99	2,323
1950	514,661.88	406,171	390,032	124,630	19.16	6,505
1951	361,589.32	283,956	272,673	88,916	19.34	4,598
1952	365,701.24	283,126	271,876	93,825	20.34	4,613
1953	575,661.94	443,260	425,648	150,014	20.54	7,304
1954	536,161.66	410,485	394,175	141,987	20.74	6,846
1955	489,978.52	372,874	358,058	131,921	20.96	6,294
1956	337,597.77	253,063	243,008	94,590	21.96	4,307
1957	272,245.75	202,714	194,659	77,587	22.21	3,493
1958	238,496.25	176,368	169,360	69,136	22.46	3,078
1959	265,310.69	194,791	187,051	78,260	22.72	3,445
1960	227,925.48	164,676	158,133	69,792	23.72	2,942
1961	206,438.91	147,975	142,095	64,344	24.00	2,681
1962	135,611.09	96,419	92,588	43,023	24.29	1,771
1963	150,672.06	105,335	101,150	49,522	25.29	1,958
1964	242,000.67	167,706	161,042	80,959	25.58	3,165
1965	165,727.40	113,805	109,283	56,444	25.89	2,180
1966	156,512.36	106,460	102,230	54,282	26.21	2,071

AQUA PENNSYLVANIA, INC.
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 331.02 MAINS AND ACCESSORIES - CAST IRON - 6, 8 AND 10 INCH

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 80-S2.5						
1967	179,807.34	120,111	115,339	64,468	27.21	2,369
1968	219,197.90	144,912	139,154	80,044	27.55	2,905
1969	141,913.83	92,826	89,138	52,776	27.90	1,892
1970	288,158.27	184,911	177,564	110,594	28.90	3,827
1971	196,679.03	124,773	119,815	76,864	29.25	2,628
1972	493,415.11	309,273	296,985	196,430	29.62	6,632
1973	326,411.86	200,482	192,516	133,896	30.62	4,373
1974	413,368.41	250,667	240,707	172,661	30.99	5,572
1975	475,246.06	282,154	270,943	204,303	31.99	6,386
1976	373,657.74	218,814	210,120	163,538	32.38	5,051
1977	162,660.93	93,904	90,173	72,488	32.77	2,212
1978	1,268,300.64	715,829	687,387	580,914	33.77	17,202
1979	690,767.83	383,929	368,674	322,094	34.17	9,426
1980	603,831.10	327,760	314,737	289,094	35.17	8,220
1981	525,304.74	280,408	269,266	256,039	35.59	7,194
1982	464,648.53	241,942	232,329	232,320	36.59	6,349
1983	856,627.14	438,165	420,755	435,872	37.01	11,777
1984	1,371,696.24	683,516	656,358	715,338	38.01	18,820
1985	438,954.10	212,937	204,476	234,478	39.01	6,011
1986	1,667,105.01	792,708	761,211	905,894	39.44	22,969
1987	1,671,531.42	772,582	741,885	929,646	40.44	22,988
1988	1,558,391.72	704,705	676,705	881,687	40.88	21,568
1989	1,737,574.28	762,448	732,153	1,005,421	41.88	24,007
1990	2,903,810.89	1,235,281	1,186,199	1,717,612	42.88	40,056
1991	2,381,595.28	988,600	949,320	1,432,275	43.33	33,055
1992	2,752,809.10	1,105,528	1,061,602	1,691,207	44.33	38,150
1993	1,434,409.26	556,694	534,575	899,834	45.33	19,851
1994	970,546.15	366,284	351,730	618,816	45.78	13,517
1995	566,508.95	206,096	197,907	368,602	46.78	7,879
1996	824,210.78	288,639	277,170	547,041	47.78	11,449
1997	1,729,766.09	582,239	559,105	1,170,661	48.78	23,999
1998	5,587,889.95	1,804,888	1,733,174	3,854,716	49.78	77,435
1999	1,703,305.07	530,920	509,825	1,193,480	50.24	23,756
2000	2,341,046.79	697,632	669,913	1,671,134	51.24	32,614
2001	2,793,201.17	794,107	762,554	2,030,647	52.24	38,871
2002	10,068,162.90	2,724,445	2,616,193	7,451,970	53.24	139,969
2003	8,305,681.65	2,133,730	2,048,950	6,256,732	54.24	115,353
2004	1,717,639.49	417,730	401,132	1,316,507	55.24	23,832
2005	2,197,535.56	504,334	484,295	1,713,241	56.24	30,463
2006	3,486,602.62	757,987	727,870	2,758,733	56.71	48,646
2007	8,580,706.77	1,747,032	1,677,616	6,903,091	57.71	119,617
2008	720,722.83	136,793	131,358	589,365	58.71	10,039

AQUA PENNSYLVANIA, INC.
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 331.02 MAINS AND ACCESSORIES - CAST IRON - 6, 8 AND 10 INCH

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 80-S2.5						
2009	280,573.39	49,381	47,419	233,154	59.71	3,905
2010	2,404,610.56	390,028	374,531	2,030,080	60.71	33,439
2011	5,145,232.52	763,553	733,214	4,412,019	61.71	71,496
2012	9,516,191.24	1,280,879	1,229,985	8,286,206	62.71	132,135
2013	4,499,724.88	543,567	521,969	3,977,756	63.71	62,435
2014	6,305,576.51	674,697	647,889	5,657,688	64.71	87,431
2015	9,513,115.17	886,622	851,393	8,661,722	65.71	131,817
2016	7,460,968.82	592,401	568,863	6,892,106	66.71	103,314
2017	8,703,422.82	570,945	548,260	8,155,163	67.71	120,443
2018	7,253,173.34	375,714	360,785	6,892,388	68.71	100,311
2019	4,376,402.00	166,303	159,695	4,216,707	69.71	60,489
2020	4,077,490.71	98,675	94,755	3,982,736	70.71	56,325
2021	2,801,365.39	29,134	27,976	2,773,389	71.71	38,675
2022	31,562.50	54	52	31,510	72.34	436
	155,671,692.43	36,984,648	35,515,120	120,156,572		2,149,627

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 55.9 1.38

AQUA PENNSYLVANIA, INC.
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 331.03 MAINS AND ACCESSORIES - CAST IRON - 12 INCH AND OVER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 95-S3						
1967	25,168.00	14,882	14,291	10,877	37.84	287
1972	44,122.00	24,144	23,185	20,937	41.16	509
1973	71,445.00	38,309	36,787	34,658	42.16	822
1977	2,101.00	1,044	1,003	1,098	45.34	24
1980	6,862.00	3,209	3,081	3,781	47.54	80
1988	5,000.00	1,890	1,815	3,185	55.54	57
1989	1,255,450.91	460,499	442,202	813,249	56.54	14,384
1990	1,538.00	552	530	1,008	56.74	18
1994	39,986.12	12,540	12,042	27,944	60.74	460
1995	8,709.00	2,633	2,528	6,181	61.74	100
2003	664,045.89	140,711	135,120	528,926	69.74	7,584
2004	562,198.26	112,777	108,296	453,902	70.74	6,416
2005	977,790.33	185,096	177,741	800,049	71.74	11,152
2007	559,029.59	93,190	89,487	469,543	73.74	6,368
2008	273,813.19	42,551	40,860	232,953	74.74	3,117
2009	640,894.14	92,353	88,684	552,210	75.74	7,291
2010	69,851.74	9,276	8,907	60,945	76.74	794
2011	375,320.44	45,601	43,789	331,531	77.74	4,265
2012	3,103,134.07	341,965	328,378	2,774,756	78.74	35,239
2013	912,518.91	90,248	86,662	825,857	79.74	10,357
2014	884,283.36	77,463	74,385	809,898	80.74	10,031
2015	710,352.45	54,200	52,046	658,306	81.74	8,054
2016	627,491.29	40,787	39,167	588,324	82.74	7,111
2017	653,913.85	35,115	33,720	620,194	83.74	7,406
2018	365,415.58	15,494	14,878	350,538	84.74	4,137
2019	3,145,519.56	97,826	93,939	3,051,581	85.74	35,591
2020	1,698,741.85	33,635	32,299	1,666,443	86.74	19,212
2021	58,662.74	499	479	58,184	87.74	663
	17,743,359.27	2,068,489	1,986,301	15,757,058		201,529

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 78.2 1.14

AQUA PENNSYLVANIA, INC.
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 331.06 MAINS AND ACCESSORIES - VALVES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 90-R3						
1972	1,795.00	1,000	960	835	39.54	21
1973	10,018.00	5,470	5,253	4,765	40.54	118
1974	9,510.00	5,132	4,928	4,582	40.74	112
1980	2,534.00	1,217	1,169	1,365	45.21	30
1981	14,594.00	6,839	6,567	8,027	46.21	174
1982	1,350.00	622	597	753	46.46	16
1987	380.33	155	149	231	50.72	5
1988	613.60	244	234	380	51.00	7
1999	68,568.76	18,877	18,127	50,442	59.89	842
2003	24,150.33	5,569	5,348	18,802	62.55	301
2004	15,965.66	3,485	3,347	12,619	63.55	199
2005	7,906.10	1,629	1,564	6,342	64.55	98
2006	14,515.17	2,835	2,722	11,793	64.90	182
2011	32,737.12	4,400	4,225	28,512	69.25	412
2012	723,905.50	88,896	85,364	638,542	69.62	9,172
2013	490,569.89	54,061	51,913	438,657	70.62	6,212
2014	356,451.77	34,790	33,408	323,044	71.62	4,511
2015	305,546.84	26,185	25,145	280,402	71.99	3,895
2016	461,780.18	33,710	32,371	429,409	72.99	5,883
2017	723,541.92	43,991	42,243	681,299	73.38	9,285
2018	425,194.28	20,409	19,598	405,596	74.38	5,453
2019	990,489.92	35,162	33,765	956,725	74.77	12,796
2020	939,504.59	21,421	20,569	918,936	75.17	12,225
2021	260,338.50	2,551	2,450	257,888	75.59	3,412
	5,881,961.46	418,650	402,016	5,479,945		75,361

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 72.7 1.28

AQUA PENNSYLVANIA, INC.
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 331.11 MAINS AND ACCESSORIES - ASBESTOS CEMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 50-S5						
1963	74,569.11	71,847	68,992	5,577	2.23	2,501
1964	87,665.54	84,036	80,697	6,969	2.49	2,799
1965	124,152.32	118,367	113,664	10,488	2.77	3,786
1966	42,990.73	40,747	39,128	3,863	3.07	1,258
1967	68,853.41	65,218	62,627	6,226	3.05	2,041
1968	82,283.97	77,396	74,321	7,963	3.39	2,349
1969	93,921.85	87,695	84,211	9,711	3.75	2,590
1970	118,926.88	110,780	106,378	12,549	3.81	3,294
1971	32,479.34	29,998	28,806	3,673	4.20	875
1972	104,170.48	95,358	91,569	12,601	4.60	2,739
1973	161,498.80	146,447	140,628	20,871	5.01	4,166
1974	227,030.27	203,805	195,707	31,323	5.44	5,758
1975	131,589.42	116,878	112,234	19,355	5.88	3,292
1976	160,859.58	141,299	135,685	25,175	6.33	3,977
1977	128,838.26	111,857	107,413	21,425	6.79	3,155
1978	246,981.94	210,700	202,328	44,654	7.53	5,930
1979	337,290.93	284,066	272,779	64,512	8.01	8,054
1980	246,979.93	204,154	196,042	50,938	8.76	5,815
1981	133,656.06	108,382	104,076	29,580	9.50	3,114
1982	202,246.72	160,786	154,397	47,850	10.25	4,668
1983	314,122.03	244,670	234,948	79,174	11.00	7,198
1984	297,917.09	226,059	217,077	80,840	12.00	6,737
1985	337,682.45	250,695	240,734	96,948	12.75	7,604
2008	10,571.00	2,950	2,833	7,738	35.51	218
2016	10,752.00	1,255	1,205	9,547	43.51	219
	3,778,030.11	3,195,445	3,068,479	709,551		94,137

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.5 2.49

AQUA PENNSYLVANIA, INC.
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 331.13 MAINS AND ACCESSORIES - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 45-R2.5						
1966	41,066.18	36,861	35,396	5,670	6.36	892
1972	36,880.50	31,743	30,482	6,398	8.05	795
1973	270,288.00	230,583	221,421	48,867	8.39	5,824
1974	88,499.00	74,799	71,827	16,672	8.75	1,905
1980	45,992.00	36,292	34,850	11,142	11.16	998
1981	143,194.00	111,448	107,020	36,174	11.61	3,116
1984	97,561.00	72,556	69,673	27,888	13.01	2,144
1999	300,711.54	153,243	147,154	153,558	21.89	7,015
2013	620,564.04	136,834	131,397	489,167	30.93	15,815
2017	4,953,272.03	618,664	594,082	4,359,190	33.27	131,025
2018	69,242.29	6,931	6,656	62,586	33.70	1,857
2019	286,575.34	21,436	20,584	265,991	34.01	7,821
2020	83,113.45	4,039	3,878	79,235	34.22	2,315
2021	5,106.00	111	107	4,999	33.73	148
	7,042,065.37	1,535,540	1,474,527	5,567,538		181,670

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.6 2.58

AQUA PENNSYLVANIA, INC.
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 333 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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-R4						
1925	14,385.45	14,057	14,385			
1926	18,223.71	17,797	18,224			
1927	17,052.38	16,641	17,052			
1928	12,267.53	11,961	12,268			
1929	13,944.27	13,451	13,944			
1930	7,146.10	6,885	7,146			
1931	695.08	669	695			
1932	295.00	283	295			
1934	390.00	373	390			
1935	250.00	239	250			
1936	345.00	328	345			
1937	310.00	292	310			
1938	90.00	84	90			
1939	750.00	701	750			
1940	440.00	410	440			
1941	530.00	492	530			
1942	60.00	56	60			
1945	35.00	32	35			
1946	150.00	136	150			
1947	2,040.00	1,845	2,040			
1948	1,380.00	1,242	1,380			
1949	180.00	161	180			
1950	325.00	289	324	1	8.90	
1951	960.00	849	952	8	9.25	1
1952	1,275.00	1,120	1,255	20	9.62	2
1953	1,790.00	1,563	1,752	38	9.99	4
1954	3,460.00	3,001	3,364	96	10.38	9
1955	4,460.00	3,811	4,271	189	11.38	17
1956	3,940.00	3,342	3,746	194	11.77	16
1957	3,545.00	2,984	3,345	200	12.17	16
1958	1,405.00	1,173	1,315	90	12.59	7
1959	5,990.00	4,924	5,519	471	13.59	35
1960	5,045.00	4,112	4,609	436	14.01	31
1961	965.00	780	874	91	14.44	6
1962	1,065.00	853	956	109	14.88	7
1963	3,680.83	2,898	3,248	433	15.88	27
1964	9,608.98	7,491	8,396	1,213	16.33	74
1965	11,655.25	8,996	10,083	1,572	16.78	94
1966	10,657.90	8,081	9,057	1,601	17.78	90
1967	10,592.66	7,946	8,906	1,687	18.24	92
1968	20,600.82	15,282	17,128	3,473	18.71	186
1969	13,058.59	9,507	10,656	2,403	19.71	122

AQUA PENNSYLVANIA, INC.
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 333 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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-R4						
1970	8,976.56	6,457	7,237	1,740	20.19	86
1971	5,709.77	4,057	4,547	1,163	20.68	56
1972	12,314.67	8,577	9,613	2,702	21.68	125
1973	19,164.57	13,174	14,766	4,399	22.17	198
1974	30,757.58	20,709	23,211	7,547	23.17	326
1975	33,128.66	21,991	24,648	8,481	23.68	358
1976	34,751.65	22,575	25,302	9,450	24.68	383
1977	22,740.99	14,552	16,310	6,431	25.18	255
1978	42,482.49	26,577	29,788	12,694	26.18	485
1979	64,180.58	39,510	44,284	19,897	26.69	745
1980	44,427.02	26,710	29,937	14,490	27.69	523
1981	18,656.38	11,024	12,356	6,300	28.21	223
1982	87,849.30	50,636	56,754	31,095	29.21	1,065
1983	73,781.41	41,746	46,790	26,991	29.74	908
1984	72,679.30	40,061	44,901	27,778	30.74	904
1985	95,371.78	51,176	57,359	38,013	31.74	1,198
1986	13,919.80	7,315	8,199	5,721	32.28	177
1987	20,808.11	10,629	11,913	8,895	33.28	267
1988	15,085.63	7,484	8,388	6,698	34.28	195
1989	40,447.61	19,605	21,974	18,474	34.82	531
1990	49,234.05	23,135	25,930	23,304	35.82	651
1991	44,145.02	20,090	22,517	21,628	36.82	587
1992	10,990.50	4,872	5,461	5,530	37.36	148
1993	49,326.98	21,132	23,685	25,642	38.36	668
1994	11,800.00	4,879	5,468	6,332	39.36	161
1995	26,810.78	10,687	11,978	14,833	40.36	368
1996	54,462.58	21,033	23,574	30,889	40.92	755
1997	32,517.93	12,071	13,529	18,989	41.92	453
1998	43,999.00	15,672	17,565	26,434	42.92	616
1999	3,258.74	1,112	1,246	2,013	43.92	46
2000	17,729.29	5,783	6,482	11,247	44.92	250
2003	109,796.47	31,083	34,838	74,958	47.48	1,579
2004	97,862.38	26,227	29,396	68,466	48.48	1,412
2005	830,098.49	209,932	235,296	594,802	49.48	12,021
2006	80,300.64	19,095	21,402	58,899	50.48	1,167
2007	48,301.00	10,757	12,057	36,244	51.48	704
2010	30,861.00	5,475	6,136	24,725	54.48	454
2011	102,395.71	16,619	18,627	83,769	55.48	1,510
2012	1,130,874.49	166,465	186,577	944,297	56.48	16,719
2013	1,228,888.60	163,442	183,189	1,045,700	57.04	18,333
2014	1,172,087.49	138,072	154,754	1,017,333	58.04	17,528
2015	2,861,312.14	293,571	329,040	2,532,272	59.04	42,891

AQUA PENNSYLVANIA, INC.
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 333 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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-R4						
2016	2,382,854.57	208,261	233,423	2,149,432	60.04	35,800
2017	2,227,682.59	160,839	180,271	2,047,412	61.04	33,542
2018	2,227,461.48	126,965	142,305	2,085,156	62.04	33,610
2019	741,950.14	31,014	34,761	707,189	63.04	11,218
2020	2,064,037.61	54,903	61,536	2,002,502	64.04	31,270
2021	768,688.31	8,763	9,822	758,866	65.04	11,668
2022	28,144.24	53	59	28,085	65.66	428
	19,440,145.63	2,433,704	2,719,916	16,720,230		286,401
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					58.4	1.47

AQUA PENNSYLVANIA, INC.
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 334 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 22-R2.5						
1965	1,010.67	1,011	1,011			
1969	260.72	261	261			
1970	1,248.24	1,248	1,248			
1971	664.38	664	664			
1972	1,228.10	1,228	1,228			
1973	2,717.94	2,718	2,718			
1974	3,702.43	3,702	3,702			
1975	3,450.77	3,451	3,451			
1976	4,483.59	4,484	4,484			
1977	2,249.85	2,250	2,250			
1978	9,514.72	9,515	9,515			
1979	6,991.14	6,991	6,991			
1980	6,304.61	6,305	6,305			
1981	2,415.94	2,416	2,416			
1982	3,484.54	3,477	3,485			
1983	5,284.88	5,222	5,285			
1984	7,109.92	6,978	7,110			
1985	12,351.51	12,029	12,303	49	0.98	49
2015	800.00	267	273	527	13.49	39
2016	466.47	135	138	328	14.17	23
	75,740.42	74,352	74,838	902		111

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.1 0.15

AQUA PENNSYLVANIA, INC.
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 335 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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-R4						
1955	2,759.22	2,542	2,759			
1956	5,807.77	5,308	5,808			
1957	3,421.42	3,102	3,421			
1958	2,530.75	2,291	2,531			
1959	1,938.04	1,739	1,929	9	7.18	1
1960	845.74	752	834	12	7.69	2
1961	2,232.12	1,980	2,196	36	7.74	5
1962	1,845.77	1,621	1,798	48	8.28	6
1963	357.34	311	345	12	8.82	1
1965	8,559.65	7,286	8,081	479	9.92	48
1966	7,505.67	6,318	7,007	499	10.48	48
1967	3,853.21	3,207	3,557	296	11.04	27
1968	6,309.90	5,189	5,755	555	11.61	48
1969	13,003.51	10,564	11,716	1,288	12.18	106
1970	8,173.13	6,556	7,271	902	12.77	71
1971	4,682.24	3,707	4,111	571	13.35	43
1972	11,573.77	9,040	10,026	1,548	13.94	111
1973	21,007.20	16,180	17,945	3,062	14.54	211
1974	26,685.90	20,260	22,470	4,216	15.14	278
1975	31,965.41	23,910	26,518	5,447	15.75	346
1976	22,334.63	16,452	18,247	4,088	16.36	250
1977	22,777.91	16,514	18,316	4,462	16.98	263
1978	40,513.00	28,890	32,042	8,471	17.60	481
1979	62,812.07	43,767	48,541	14,271	18.60	767
1980	76,901.20	52,654	58,398	18,503	19.23	962
1981	97,181.44	65,345	72,473	24,708	19.85	1,245
1982	43,949.80	28,998	32,161	11,789	20.49	575
1983	77,741.20	50,003	55,458	22,283	21.49	1,037
1984	181,836.63	114,630	127,135	54,702	22.13	2,472
1985	186,972.05	115,437	128,030	58,942	22.77	2,589
1986	147,359.59	88,504	98,159	49,201	23.77	2,070
1987	130,479.77	76,631	84,991	45,489	24.42	1,863
1988	171,657.78	98,497	109,242	62,416	25.07	2,490
1989	194,191.83	108,126	119,921	74,271	26.07	2,849
1990	135,476.57	73,550	81,574	53,903	26.73	2,017
1991	59,384.97	31,225	34,631	24,754	27.73	893
1992	67,880.79	34,735	38,524	29,357	28.39	1,034
1993	42,593.24	21,062	23,360	19,233	29.39	654
1994	40,809.62	19,593	21,730	19,080	30.05	635
1995	22,476.27	10,402	11,537	10,939	31.05	352
1996	18,164.98	8,092	8,975	9,190	32.05	287
1997	3,996.71	1,721	1,909	2,088	32.72	64

AQUA PENNSYLVANIA, INC.
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 335 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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-R4						
1998	32,819.72	13,561	15,040	17,780	33.72	527
1999	37,236.49	14,738	16,346	20,890	34.72	602
2000	65,628.45	24,978	27,703	37,925	35.39	1,072
2001	36,125.69	13,117	14,548	21,578	36.39	593
2002	82,675.00	28,572	31,689	50,986	37.39	1,364
2003	63,125.80	20,712	22,971	40,155	38.39	1,046
2004	28,607.84	8,886	9,855	18,753	39.39	476
2005	73,494.60	21,666	24,030	49,465	40.07	1,234
2006	7,861.04	2,179	2,417	5,444	41.07	133
2007	10,655.00	2,766	3,068	7,587	42.07	180
2008	39,143.75	9,473	10,506	28,638	43.07	665
2009	17,304.20	3,883	4,307	12,997	44.07	295
2010	14,234.90	2,944	3,265	10,970	45.07	243
2011	83,825.71	15,860	17,590	66,236	46.07	1,438
2012	4,269,004.26	736,830	817,210	3,451,794	46.75	73,835
2013	398,037.48	61,656	68,382	329,655	47.75	6,904
2014	261,637.78	35,897	39,813	221,825	48.75	4,550
2015	857,931.83	102,523	113,707	744,225	49.75	14,959
2016	1,090,258.60	110,988	123,096	967,163	50.75	19,057
2017	1,859,331.49	156,370	173,428	1,685,903	51.75	32,578
2018	884,860.22	58,755	65,164	819,696	52.75	15,539
2019	832,203.25	40,528	44,949	787,254	53.75	14,647
2020	623,077.14	19,315	21,422	601,655	54.75	10,989
2021	339,827.46	4,520	5,013	334,814	55.75	6,006
2022	6,250.00	14	16	6,234	56.06	111
	14,027,707.51	2,747,422	3,046,967	10,980,741		236,244

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 46.5 1.68

AQUA PENNSYLVANIA, INC.
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 343.2 TOOLS AND WORK EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
1982	84.00	84	84			
	84.00	84	84			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					0.0	0.00

AQUA PENNSYLVANIA, INC.
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 344.2 LABORATORY EQUIPMENT - ELECTRONIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 25-R2.5						
1998	1,662.00	1,326	1,662			
	1,662.00	1,326	1,662			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					0.0	0.00

PART VIII. EXPERIENCED AND ESTIMATED NET SALVAGE

AQUA PENNSYLVANIA, INC.

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2017 TRANSACTION YEAR				
304.20	284,435.41	18,418.09		18,418.09-
304.30	404,441.80	217,304.33		217,304.33-
304.61	205,745.82			
304.63	46,989.39	171,955.57		171,955.57-
305.00	176,476.88			
306.00	7,614.23			
307.00	478,948.05	3,347.50		3,347.50-
311.00	425,652.74			
320.00	2,580,560.24	403,549.49		403,549.49-
330.00	642,686.97	1,192.77		1,192.77-
331.00	10,000,184.63	519,530.32		519,530.32-
333.00	503,397.89	698,670.72		698,670.72-
334.02	1,102,774.31	8,330.93	4,937.83	3,393.10-
335.00	307,915.47	134,118.37		134,118.37-
341.10	1,859,146.61		173,653.16	173,653.16
346.00	335,920.80			
	19,362,891.24	2,176,418.09	178,590.99	1,997,827.10-
2018 TRANSACTION YEAR				
304.20	607,141.99			
304.30	421,457.52	565,610.66		565,610.66-
304.61	733,807.71	1,606.80		1,606.80-
304.63	261,752.39	20,374.95		20,374.95-
305.00	11,249.53			
306.00		1,561.09		1,561.09-
307.00	1,039,932.97	132,192.23		132,192.23-
311.00	793,270.31			
320.00	860,753.56	10,522.73		10,522.73-
330.00	891,716.56	91,364.10		91,364.10-
331.00	10,316,031.64	1,590,281.78		1,590,281.78-
333.00	448,324.31	517,258.69		517,258.69-
334.02	2,759,092.67	171,508.33	186,170.69	14,662.36
335.00	217,069.50	98,136.90		98,136.90-
341.10	2,679,833.84		46,569.90	46,569.90
343.10	619.25			
346.00	227,824.08	57,989.00		57,989.00-
	22,269,877.83	3,258,407.26	232,740.59	3,025,666.67-

AQUA PENNSYLVANIA, INC.

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2019 TRANSACTION YEAR				
304.20	208,441.50	82,033.69		82,033.69-
304.30	728,626.06	11,838.83		11,838.83-
304.61	316,494.46			
304.63	20,793.80	11,587.95		11,587.95-
305.00	28,041.05			
306.00	2,613.93			
307.00	741,023.90	57,776.67		57,776.67-
311.00	360,397.29	275.26		275.26-
320.00	1,465,037.66	21,071.83		21,071.83-
330.00	1,322,396.88	28,685.50		28,685.50-
331.00	10,657,686.65	2,429,051.47		2,429,051.47-
333.00	475,377.25	509,881.24		509,881.24-
334.02	5,598,896.28		18,777.21	18,777.21
335.00	620,603.28	101,243.77		101,243.77-
341.10	2,430,098.81		35,850.00	35,850.00
343.10			4,555.10	4,555.10
346.00	581,188.59	81.58		81.58-
	25,557,717.39	3,253,527.79	59,182.31	3,194,345.48-
2020 TRANSACTION YEAR				
304.20	24,265.73	81,066.67		81,066.67-
304.30	232,194.99	11,107.43		11,107.43-
304.61	1,832,621.11			
304.63	456.84	322,461.19		322,461.19-
305.00	59,053.26			
307.00	131,201.31	9,461.14		9,461.14-
311.00	273,186.86	137.52		137.52-
320.00	520,063.48			
330.00	240,390.12	48,187.28		48,187.28-
331.00	6,406,400.50	1,817,260.37		1,817,260.37-
333.00	251,177.68	474,188.80		474,188.80-
334.02	1,597,880.71		56,556.90	56,556.90
334.03	17.01	56,274.74		56,274.74-
335.00	331,387.11	66,170.21		66,170.21-
341.10	2,044,911.25		16,500.00	16,500.00
343.10	3,379.36		50.00	50.00
346.00	756,711.05			
	14,705,298.37	2,886,315.35	73,106.90	2,813,208.45-

AQUA PENNSYLVANIA, INC.

EXPERIENCED 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				
304.20	124,860.06	17,702.79		17,702.79-
304.30	476,222.99	169,184.57		169,184.57-
304.61	1,070,954.90	541.61		541.61-
304.63	43,236.02	38,893.24		38,893.24-
305.00	457,952.87	121,018.09		121,018.09-
307.00	1,218,902.90	91,103.93		91,103.93-
311.00	749,147.32	4,087.74-		4,087.74
320.00	2,616,078.16	232,662.97		232,662.97-
330.00	997,826.48	46,869.90		46,869.90-
331.00	11,419,795.81	1,740,196.05		1,740,196.05-
333.00	436,323.00	693,864.32		693,864.32-
334.02	2,212,867.77	38,639.33	67,578.53	28,939.20
334.03	579,594.10	339,567.81		339,567.81-
335.00	312,364.43	100,556.26		100,556.26-
341.10	937,274.23		25,553.40	25,553.40
343.10	16,524.40		19,030.74	19,030.74
346.00	1,351,236.34	34,912.95		34,912.95-
	25,021,161.78	3,661,626.08	112,162.67	3,549,463.41-
TOTAL	106,916,946.61	15,236,294.57	655,783.46	14,580,511.11-

VOLUME 8

Exhibit 6-A – Part III - Water Depreciation Study – Calculated Annual Depreciation Accruals Related to Utility Plant at March 31, 2023

Exhibit No. 6-A, Part III
Docket No. R-2021-3027385
Witness: J. J. Spanos

AQUA PENNSYLVANIA, INC.

BRYN MAWR, PENNSYLVANIA

2023 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WATER PLANT
AS OF MARCH 31, 2023

Prepared by:

Gannett Fleming

Excellence Delivered ***As Promised***

Exhibit No. 6-A, Part III
Docket No. R-2021-3027385
Witness: J. J. Spanos

AQUA PENNSYLVANIA, INC.

Bryn Mawr, Pennsylvania

2023 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WATER PLANT
AS OF MARCH 31, 2023

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Camp Hill, Pennsylvania

Gannett Fleming

Excellence Delivered ***As Promised***

August 13, 2021

Aqua Pennsylvania, Inc.
762 Lancaster Avenue
Bryn Mawr, PA 19010

Attention: William C. Packer
Vice President, Regulatory Accounting & Regional Controller

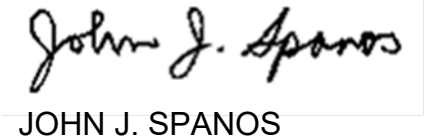
Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to water plant as of March 31, 2023. The results of our study at March 31, 2022 are presented in our report titled "2022 Depreciation Study - Calculated Annual Depreciation Accruals Related to Water Plant as of March 31, 2022". 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 4, beginning on page I-3 of the attached report.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC



JOHN J. SPANOS
President

JJS:mle

067880.100

Gannett Fleming Valuation and Rate Consultants, LLC
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PART I. RESULTS OF STUDY

AQUA PENNSYLVANIA, INC.

DEPRECIATION STUDY

PART I. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Tables 1 through 4 presented on pages I-3 through I-10 summarize the results of the depreciation study as of March 31, 2023. Table 1 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve as of March 31, 2023, future book accruals, calculated annual accrual amount and rate, and composite remaining life for plant in service. Table 2 presents the bringforward of the book reserve to March 31, 2023. Table 3 sets forth the calculation of the depreciation accruals for the twelve months ended March 31, 2023. Table 4 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-7. 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-4.

AQUA PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF MARCH 31, 2023

DEPRECIABLE GROUP		SURVIVOR CURVE		ORIGINAL COST AS OF MARCH 31, 2023	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)		(2)		(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
INTANGIBLE PLANT									
301	ORGANIZATION	NONDEPR.		6,951,059.95					
302	FRANCHISES AND CONSENTS	NONDEPR.		2,944,957.32					
303	MISCELLANEOUS INTANGIBLE PLANT	NONDEPR.		2,680,186.62					
TOTAL INTANGIBLE PLANT				**12,576,203.89**					
NONDEPRECIABLE PLANT									
303.11	WATER RIGHTS	NONDEPR.		1,703,879.22					
303.12	RESERVOIR LAND	NONDEPR.		2,826,590.02					
303.13	OTHER SOURCE OF SUPPLY LAND	NONDEPR.		8,539,916.88					
303.2	POWER AND PUMPING LAND	NONDEPR.		1,553,906.51					
303.3	PURIFICATION LAND	NONDEPR.		1,408,637.63					
303.4	TRANSMISSION AND DISTRIBUTION - LAND AND LAND RIGHTS	NONDEPR.		1,344,159.76					
303.5	DISTRIBUTION RESERVOIRS AND STANDPIPES LAND	NONDEPR.		1,323,147.51					
303.61	OFFICE LAND	NONDEPR.		3,128,180.15					
303.62	STORES, SHOP AND GARAGE LAND	NONDEPR.		1,002,954.67					
303.63	MISCELLANEOUS LAND	NONDEPR.		1,066,770.08					
TOTAL NONDEPRECIABLE PLANT				**23,898,142.43**					
DEPRECIABLE PLANT									
304.2	POWER AND PUMPING STRUCTURES								
	MAJOR TREATMENT PLANTS	85-S0.5	*	22,923,622.02	6,479,804	16,443,818	531,248	2.32	31.0
	OTHER STRUCTURES	50-R3		52,453,250.66	13,701,767	38,751,484	1,114,574	2.12	34.8
	TOTAL ACCOUNT 304.2			75,376,872.68	20,181,571	55,195,302	1,645,822		
304.3	PURIFICATION BUILDINGS								
	MAJOR TREATMENT PLANTS	95-S0.5	*	187,076,172.13	60,601,382	126,474,789	4,380,781	2.34	28.9
	OTHER STRUCTURES	50-S0		64,935,926.03	11,772,864	53,163,062	1,774,543	2.73	30.0
	TOTAL ACCOUNT 304.3			252,012,098.16	72,374,246	179,637,851	6,155,324		
304.61	OFFICE BUILDINGS								
	OFFICES	55-R3	*	86,452,832.47	25,132,314	61,320,518	2,525,052	2.92	24.3
	OTHER STRUCTURES	50-R3		4,508,564.47	560,655	3,947,909	100,232	2.22	39.4
	TOTAL ACCOUNT 304.61			90,961,396.94	25,692,969	65,268,427	2,625,284		
304.62	STORES, SHOP AND GARAGE BUILDINGS	60-R3	*	9,882,201.88	5,164,844	4,717,357	216,854	2.19	21.8
304.63	MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	45-S1.5	*	35,685,630.17	15,233,639	20,451,991	1,170,313	3.28	17.5
305	COLLECTING AND IMPOUNDING RESERVOIRS	120-R2	*	42,042,557.10	10,610,193	31,432,367	894,731	2.13	35.1
306	LAKE, RIVER AND OTHER INTAKES	80-R3	*	22,750,697.98	9,003,845	13,746,854	747,309	3.28	18.4
307	WELLS AND SPRINGS	50-R2.5		72,782,357.90	18,610,156	54,172,202	1,669,520	2.29	32.4
310.4	OTHER POWER PRODUCTION EQUIPMENT	40-R1.5	*	38,827,085.46	13,285,674	25,541,411	1,895,621	4.88	13.5
311	ELECTRIC PUMPING EQUIPMENT	36-S2.5		108,783,096.35	45,224,007	63,559,089	3,101,299	2.85	20.5

AQUA PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF MARCH 31, 2023

	DEPRECIABLE GROUP	SURVIVOR CURVE		ORIGINAL COST AS OF MARCH 31, 2023	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)		(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
320	PURIFICATION SYSTEM								
	STRUCTURES	80-S0	*	125,116,903.56	44,502,288	80,614,614	4,209,616	3.36	19.2
	WELLS AND BOOSTERS	50-R3		45,486,641.14	3,900,566	41,586,075	1,043,659	2.29	39.8
	SUBTOTAL			170,603,544.70	48,402,854	122,200,689	5,253,275		
	EQUIPMENT	52-R2.5		140,347,994.00	37,896,799	102,451,195	3,008,150	2.14	34.1
	COMPUTERS	10-SQ		6,747,001.72	6,747,002	0	0	-	-
	PAINTING	10-SQ		278,070.16	231,217	46,853	8,962	3.22	5.2
	FILTER MEDIA	10-S3		3,115,447.18	3,115,447	0	0	-	-
	TOTAL ACCOUNT 320			321,092,057.76	96,393,319	224,698,737	8,270,387		
330	DISTRIBUTION RESERVOIRS AND STANDPIPES								
	TANKS	70-S1		92,855,657.19	25,853,740	67,001,917	1,543,263	1.66	43.4
	TANK PAINTING	10-SQ		76,602,386.23	51,510,668	25,091,718	5,263,449	6.87	4.8
	TOTAL ACCOUNT 330			169,458,043.42	77,364,408	92,093,635	6,806,712		
331	MAINS AND ACCESSORIES								
	CAST IRON - 4 INCH AND UNDER	50-L1.5		38,002,886.69	8,566,035	29,436,852	1,019,031	2.68	28.9
	CAST IRON - 6, 8 AND 10 INCH	80-S2.5		2,204,814,802.22	254,762,638	1,950,052,164	31,677,677	1.44	61.6
	CAST IRON - 12 INCH AND OVER	95-S3		619,832,234.62	83,244,217	536,588,018	7,396,009	1.19	72.6
	STEEL	75-R3		5,173,079.25	2,046,499	3,126,580	94,354	1.82	33.1
	LOCK JOINT	75-R5		4,984,107.60	2,991,679	1,992,429	127,828	2.56	15.6
	VALVES	90-R3		85,128,318.75	10,706,871	74,421,448	1,121,179	1.32	66.4
	SPECIAL CONSTRUCTION	58-R4		30,558,823.23	8,256,208	22,302,615	630,660	2.06	35.4
	CEMENT WROUGHT IRON	90-R3		104,675.36	30,549	74,126	1,872	1.79	39.6
	COPPER	50-S0.5		595,492.79	176,825	418,668	15,934	2.68	26.3
	ASBESTOS CEMENT	50-S5		5,507,585.59	2,833,768	2,673,818	209,951	3.81	12.7
	PLASTIC	45-R2.5		38,292,880.87	8,385,245	29,907,636	1,083,700	2.83	27.6
	MAIN CLEANING AND LINING	50-L4		147,251,265.78	35,226,346	112,024,920	3,477,927	2.36	32.2
	TOTAL ACCOUNT 331			3,180,246,152.75	417,226,880	2,763,019,274	46,856,122		
333	SERVICES	70-R4		549,301,262.67	118,667,178	430,634,085	8,165,934	1.49	52.7
334	METERS								
	REMOTE	22-R2.5		138,669,518.90	85,165,393	53,504,126	4,031,172	2.91	13.3
	ERTS	18-S2		58,933,174.50	40,518,872	18,414,302	1,787,517	3.03	10.3
	TOTAL ACCOUNT 334			197,602,693.40	125,684,265	71,918,428	5,818,689		
335	FIRE HYDRANTS	60-R4		110,297,381.49	24,970,168	85,327,213	1,968,089	1.78	43.4
336	BACKFLOW PREVENTION DEVICES	35-R2.5		310,517.82	75,405	235,113	10,160	3.27	23.1

AQUA PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF MARCH 31, 2023

	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF MARCH 31, 2023	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
340	OFFICE FURNITURE AND EQUIPMENT							
	FURNITURE	20-SQ	8,135,382.67	3,633,684	4,501,699	433,785	**	10.4
	MECHANICAL EQUIPMENT	10-SQ	865,545.76	27,209	838,337	216,761	**	3.9
	COMPUTER HARDWARE	5-SQ	19,088,066.95	8,970,169	10,117,898	6,248,254	**	1.6
	COMPUTER SOFTWARE - 10-YEAR	10-SQ	39,906,012.96	15,264,041	24,641,972	4,343,892	**	5.7
	COMPUTER SOFTWARE - 15-YEAR	15-SQ	70,179,592.44	15,480,720	54,698,872	4,711,143	**	11.6
	TOTAL ACCOUNT 340		138,174,600.78	43,375,823	94,798,778	15,953,835		
341	TRANSPORTATION EQUIPMENT							
	VEHICLES	9-L2.5	31,528,994.56	18,265,687	13,263,308	2,675,805	8.49	5.0
	OTHER	20-SQ	3,627,561.36	694,367	2,933,194	203,936	**	14.4
	TOTAL ACCOUNT 341		35,156,555.92	18,960,054	16,196,502	2,879,741		
342	STORES EQUIPMENT	20-SQ	4,007,883.01	1,316,930	2,690,953	199,759	**	13.5
343.1	SHOP EQUIPMENT	25-SQ	1,636,378.53	921,651	714,728	59,469	**	12.0
343.2	TOOLS AND WORK EQUIPMENT - GENERAL EQUIPMENT	20-SQ	19,803,314.79	8,686,880	11,116,435	981,404	**	11.3
344	LABORATORY EQUIPMENT							
	CONVENTIONAL	38-R3	2,251,202.73	771,398	1,479,805	56,085	2.49	26.4
	ELECTRONIC	25-R2.5	5,251,190.99	2,787,926	2,463,265	169,175	3.22	14.6
	TOTAL ACCOUNT 344		7,502,393.72	3,559,324	3,943,070	225,260		
346	COMMUNICATION EQUIPMENT							
	EQUIPMENT	15-SQ	13,435,153.27	1,561,757	11,873,396	925,113	**	12.8
	SCADA	10-SQ	26,015,754.99	11,871,941	14,143,814	3,068,003	**	4.6
	TOTAL ACCOUNT 346		39,450,908.26	13,433,698	26,017,210	3,993,116		
347	MISCELLANEOUS EQUIPMENT	25-SQ	2,419,631.70	1,614,147	805,485	95,888	**	8.4
348	OTHER TANGIBLE PLANT	25-SQ	39,497.10	17,735	21,762	1,642	**	13.3
TOTAL DEPRECIABLE PLANT			**5,525,603,267.74**	**1,187,649,009**	**4,337,954,259**	**122,408,284**		
TOTAL WATER PLANT IN SERVICE			**5,562,077,614.06**	**1,187,649,009**	**4,337,954,259**	**122,408,284**		

AQUA PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF MARCH 31, 2023

	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF MARCH 31, 2023	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION								
NONDEPRECIABLE PLANT								
302	FRANCHISES AND CONSENTS	NONDEPR.	61,668.00					
303.2	POWER AND PUMPING LAND	NONDEPR.	10,616.04					
303.4	TRANSMISSION AND DISTRIBUTION - LAND AND LAND RIGHTS	NONDEPR.	4,505.75					
303.5	DISTRIBUTION RESERVOIRS AND STANDPIPES LAND	NONDEPR.	8,199.00					
TOTAL NONDEPRECIABLE PLANT			**84,988.79**					
DEPRECIABLE PLANT								
304.2	POWER AND PUMPING STRUCTURES	50-R3	409,302.95	317,354	91,949	4,703	1.15	19.6
304.3	PURIFICATION BUILDINGS	50-S0	79,623.76	29,740	49,884	1,936	2.43	25.8
304.63	MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	45-S1.5	292,456.44	32,382	260,074	7,730	2.64	33.6
307	WELLS AND SPRINGS	50-R2.5	2,982,529.70	988,448	1,994,082	61,114	2.05	32.6
310.4	OTHER POWER PRODUCTION EQUIPMENT	40-R1.5	1,500,000.00	730,819	769,181	30,965	2.06	24.8
311	ELECTRIC PUMPING EQUIPMENT	36-S2.5	1,822,526.01	1,083,330	739,196	49,939	2.74	14.8
320	PURIFICATION SYSTEM - EQUIPMENT	52-R2.5	46,608.81	41,947	4,662	248	0.53	18.8
330	DISTRIBUTION RESERVOIRS AND STANDPIPES - TANKS	70-S1	2,921,180.43	1,364,714	1,556,466	38,286	1.31	40.7
331	MAINS AND ACCESSORIES							
	CAST IRON MAINS - 4 INCH AND UNDER	50-L1.5	540,229.27	84,756	455,473	14,182	2.63	32.1
	CAST IRON MAINS - 6, 8 AND 10 INCH	80-S2.5	156,204,456.72	37,702,997	118,501,460	2,150,820	1.38	55.1
	CAST IRON MAINS - 12 INCH AND OVER	95-S3	17,743,359.27	2,193,636	15,549,723	201,432	1.14	77.2
	VALVES	90-R3	5,881,961.46	475,237	5,406,724	74,956	1.27	72.1
	ASBESTOS CEMENT MAINS	50-S5	3,778,030.11	3,133,111	644,919	91,522	2.42	7.0
	PLASTIC	45-R2.5	7,042,065.37	1,639,376	5,402,689	179,312	2.55	30.1
	TOTAL ACCOUNT 331		191,190,102.20	45,229,113	145,960,988	2,712,224		
333	SERVICES	70-R4	19,440,145.63	3,005,686	16,434,460	286,347	1.47	57.4
334	METERS	22-R2.5	75,740.42	74,951	789	61	0.08	12.9
335	FIRE HYDRANTS	60-R4	14,121,433.78	3,283,420	10,838,014	237,187	1.68	45.7
343.2	TOOLS AND WORK EQUIPMENT - GENERAL EQUIPMENT	20-SQ	84.00	84	0	0	**	-
344.2	LABORATORY EQUIPMENT - ELECTRONIC	25-R2.5	1,662.00	1,662	0	0	-	-
TOTAL DEPRECIABLE PLANT			**234,883,396.13**	**56,183,650**	**178,699,745**	**3,430,740**		
TOTAL CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION			**234,968,384.92**	**56,183,650**	**178,699,745**	**3,430,740**		
	AMORTIZATION OF NET SALVAGE					**3,189,034**		
TOTAL WATER PLANT			**5,327,109,229.14**	**1,131,465,359**	**4,159,254,514**	**122,166,578**		

* LIFE SPAN PROCEDURE WAS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE.

** ACCRUALS CALCULATED FOR EACH ASSET BY THE COMPANY'S PROPERTY RECORD SYSTEM USING THE AMORTIZATION PERIOD SET FORTH IN COLUMN 2.

AQUA PENNSYLVANIA, INC.

TABLE 2. BRINGFORWARD TO MARCH 31, 2023 OF THE BOOK RESERVE AS OF MARCH 31, 2022

ACCOUNT	BOOK RESERVE AS OF MARCH 31, 2022		DEPRECIATION ACCRUALS		AMORTIZATION OF NET SALVAGE		PROJECTED RETIREMENTS		PROJECTED GROSS SALVAGE		PROJECTED COST OF REMOVAL		BOOK RESERVE AS OF MARCH 31, 2023
(1)	(2)	+	(3)	+	(4)	-	(5)	+	(6)	-	(7)	=	(9)
304.2	18,602,039		1,643,844		39,792		89,784				14,319		20,181,571
304.3	66,406,096		6,063,319		190,793		199,851				86,111		72,374,246
304.61	23,339,709		2,536,257		443		183,346				95		25,692,969
304.62	5,097,898		177,800				110,854						5,164,844
304.63	14,252,255		1,109,218		110,942		94,958				143,818		15,233,639
305	12,398,172		751,254		39,170		2,212,935				365,468		10,610,193
306	8,250,898		752,634		312		0						9,003,845
307	18,717,715		1,563,076		65,163		1,605,128				130,669		18,610,156
310.4	11,496,004		1,836,049				46,379						13,285,674
311	42,912,884		3,046,381		(792)		735,505				(1,039)		45,224,007
320	91,682,809		7,486,986		125,347		2,679,344				222,479		96,393,319
330	71,147,907		6,846,752		45,350		641,705				33,895		77,364,408
331	379,527,787		45,887,471		1,666,278		8,452,345				1,402,311		417,226,880
333	110,990,192		7,982,392		569,150		369,242				505,314		118,667,178
334.02	83,017,750		3,851,620		(24,100)		1,694,631		42,651		27,897		85,165,393
334.03	39,535,853		1,690,958		95,938		506,843				297,034		40,518,872
335	23,271,452		1,939,067		97,040		263,678				73,714		24,970,168
336	65,443		10,281				320						75,405
340.1	3,368,808		404,475				139,599						3,633,684
340.2	42,902		93,543				109,237						27,209
340.3	6,445,264		3,872,903				1,347,998						8,970,169
340.4	13,790,212		3,695,345				2,221,516						15,264,041
340.41	11,238,723		4,241,997				0						15,480,720
341.1	16,528,479		2,477,970		(52,033)		710,000		21,271				18,265,687
341.2	729,544		163,573				198,750						694,367
342	1,123,584		193,346				0						1,316,930
343.1	860,519		64,050		(5,891)		19,600		22,573				921,651
343.2	8,676,595		989,615				979,330						8,686,880
344	3,499,997		214,102				154,775						3,559,324
346.01	2,105,303		742,444				1,285,990						1,561,757
346.02	10,708,711		2,619,273		21,436		1,411,029				66,450		11,871,941
347	1,519,456		96,759				2,068						1,614,147
348	16,155		1,580				0						17,735
SUBTOTAL	**1,101,367,115**		**115,046,336**		**2,984,338**		**28,466,742**		**86,494**		**3,368,535**		**1,187,649,009**

AQUA PENNSYLVANIA, INC.

TABLE 2. BRINGFORWARD TO MARCH 31, 2023 OF THE BOOK RESERVE AS OF MARCH 31, 2022

ACCOUNT	BOOK RESERVE AS OF MARCH 31, 2022		DEPRECIATION ACCRUALS		AMORTIZATION OF NET SALVAGE		PROJECTED RETIREMENTS		PROJECTED GROSS SALVAGE		PROJECTED COST OF REMOVAL		BOOK RESERVE AS OF MARCH 31, 2023
(1)	(2)	+	(3)	+	(4)	-	(5)	+	(6)	-	(7)	=	(9)
LESS:													
ADVANCES AND CONTRIBUTIONS													
304.2	(312,565)		(4,789)										(317,354)
304.3	(27,742)		(1,999)										(29,740)
304.63	(25,847)		(6,534)										(32,382)
307	(929,160)		(59,288)										(988,448)
310.2	(699,019)		(31,800)										(730,819)
311	(1,032,117)		(51,213)										(1,083,330)
320	(41,696)		(252)										(41,947)
330	(1,326,155)		(38,560)										(1,364,714)
331	(42,517,996)		(2,711,117)										(45,229,113)
333	(2,719,916)		(285,770)										(3,005,686)
334.01	(74,838)		(114)										(74,951)
335	(3,046,967)		(236,453)										(3,283,420)
343.2	(84)												(84)
344.2	(1,662)												(1,662)
SUBTOTAL	**(52,755,764)**		**(3,427,888)**		**0**		**0**		**0**		**0**		**(56,183,650)**
TOTAL	**1,048,611,351**		**111,618,448**		**2,984,338**		**28,466,742**		**86,494**		**3,368,535**		**1,131,465,359**

AQUA PENNSYLVANIA, INC.

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED MARCH 31, 2023

	DEPRECIABLE GROUP	ORIGINAL COST AS OF MARCH 31, 2022	ORIGINAL COST AS OF MARCH 31, 2023	ANNUAL ACCRUAL RATE	ANNUAL ACCRUAL AMOUNT *
	(1)	(2)	(3)	(4)	(5)
UTILITY PLANT IN SERVICE					
304.2	POWER AND PUMPING STRUCTURES	74,063,507.46	75,376,872.68	2.20	1,643,844
304.3	PURIFICATION BUILDINGS	249,088,674.06	252,012,098.16	2.42	6,063,319
304.61	OFFICE BUILDINGS	88,279,412.77	90,961,396.94	2.83	2,536,257
304.62	STORES, SHOP AND GARAGE BUILDINGS	8,260,630.86	9,882,201.88	1.96	177,800
304.63	MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	34,296,587.99	35,685,630.17	3.17	1,109,218
305	COLLECTING AND IMPOUNDING RESERVOIRS	37,878,084.00	42,042,557.10	1.88	751,254
306	LAKE, RIVER AND OTHER INTAKES	22,725,697.98	22,750,697.98	3.31	752,634
307	WELLS AND SPRINGS	66,777,956.04	72,782,357.90	2.24	1,563,076
310.4	OTHER POWER PRODUCTION EQUIPMENT	36,886,286.20	38,827,085.46	4.85	1,836,049
311	ELECTRIC PUMPING EQUIPMENT	103,508,227.53	108,783,096.35	2.87	3,046,381
320	PURIFICATION SYSTEM	295,120,806.92	321,092,057.76	2.43	7,486,986
330	DISTRIBUTION RESERVOIRS AND STANDPIPES	162,908,548.53	169,458,043.42	4.12	6,846,752
331	MAINS AND ACCESSORIES	3,020,763,480.85	3,180,246,152.75	1.48	45,887,471
333	SERVICES	522,160,717.85	549,301,262.67	1.49	7,982,392
334	METERS				
	REMOTE	134,494,986.24	138,669,518.90	2.82	3,851,620
	ERTS	57,684,623.96	58,933,174.50	2.90	1,690,958
	TOTAL ACCOUNT 334	192,179,610.20	197,602,693.40		5,542,578
335	FIRE HYDRANTS	106,358,162.42	110,297,381.49	1.79	1,939,067
336	BACKFLOW PREVENTION DEVICES	308,837.57	310,517.82	3.32	10,281
340	OFFICE FURNITURE AND EQUIPMENT				
	FURNITURE	7,985,456.37	8,135,382.67	5.00 **	404,475
	MECHANICAL EQUIPMENT	959,807.85	865,545.76	10.00 **	93,543
	COMPUTER HARDWARE	19,079,297.43	19,088,066.95	20.00 **	3,872,903
	COMPUTER SOFTWARE - 10 YEAR	33,075,251.24	39,906,012.96	10.00 **	3,695,345
	COMPUTER SOFTWARE - 15 YEAR	57,016,707.44	70,179,592.44	6.67 **	4,241,997
	TOTAL ACCOUNT 340	118,116,520.33	138,174,600.78		12,308,263
341	TRANSPORTATION EQUIPMENT				
	VEHICLES	28,688,994.56	31,528,994.56	8.23	2,477,970
	OTHER	2,832,561.36	3,627,561.36	5.00 **	163,573
	TOTAL ACCOUNT 341	31,521,555.92	35,156,555.92		2,641,544
342	STORES EQUIPMENT	3,725,958.01	4,007,883.01	5.00 **	193,346
343.1	SHOP EQUIPMENT	1,557,978.53	1,636,378.53	4.00 **	64,050
343.2	TOOLS AND WORK EQUIPMENT - GENERAL EQUIPMENT	19,373,244.71	19,803,314.79	5.00 **	989,615
344	LABORATORY EQUIPMENT				
	CONVENTIONAL	1,678,702.73	2,251,202.73	2.11	42,461
	ELECTRONIC	5,204,590.99	5,251,190.99	3.26	171,641
	TOTAL ACCOUNT 344	6,883,293.72	7,502,393.72		214,102
346	COMMUNICATION EQUIPMENT				
	COMMUNICATION EQUIPMENT	8,291,193.25	13,435,153.27	6.67 **	742,444
	SCADA	25,781,783.84	26,015,754.99	10.00 **	2,619,273
	TOTAL ACCOUNT 346	34,072,977.09	39,450,908.26		3,361,717
347	MISCELLANEOUS EQUIPMENT	2,417,449.96	2,419,631.70	4.00 **	96,759
348	OTHER TANGIBLE PLANT	39,497.10	39,497.10	4.00 **	1,580
TOTAL UTILITY PLANT IN SERVICE		**5,239,273,704.60**	**5,525,603,267.74**		**115,046,336**
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION					
304.2	POWER AND PUMPING STRUCTURES	409,302.95	409,302.95	1.17	4,789
304.3	PURIFICATION BUILDINGS	79,623.76	79,623.76	2.51	1,999
304.63	MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	198,855.22	292,456.44	2.66	6,534
307	WELLS AND SPRINGS	2,745,810.67	2,982,529.70	2.07	59,288
310.4	OTHER POWER PRODUCTION EQUIPMENT	1,500,000.00	1,500,000.00	2.12	31,800
311	ELECTRIC PUMPING EQUIPMENT	1,822,526.01	1,822,526.01	2.81	51,213
320	PURIFICATION SYSTEM - EQUIPMENT	46,608.81	46,608.81	0.54	252
330	DISTRIBUTION RESERVOIRS AND STANDPIPES - TANKS	2,921,180.43	2,921,180.43	1.32	38,560
331	MAINS AND ACCESSORIES	190,657,337.91	191,190,102.20	1.42	2,711,117
333	SERVICES	19,440,145.63	19,440,145.63	1.47	285,770
334	METERS - CONVENTIONAL	75,740.42	75,740.42	0.15	114
335	FIRE HYDRANTS	14,027,707.51	14,121,433.78	1.68	236,453
343.2	TOOLS AND WORK EQUIPMENT - GENERAL EQUIPMENT	84.00	84.00	***	0
344.2	LABORATORY EQUIPMENT - ELECTRONIC	1,662.00	1,662.00	***	0
TOTAL CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION		**233,926,585.32**	**234,883,396.13**		**3,427,888**
TOTAL WATER PLANT IN SERVICE		**5,005,347,119.28**	**5,290,719,871.61**		**111,618,448**

* ANNUAL ACCRUAL AMOUNT BASED ON MONTHLY AVERAGES
** ACCRUAL RATE BASED ON AMORTIZATION PERIOD
*** NO ACCRUAL CALCULATED FOR TEST YEAR, SINCE ACCOUNT IS FULLY ACCRUED

AQUA PENNSYLVANIA, INC.

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

	2018		2019		2020		2021		2022			
ACCOUNT	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	NET SALVAGE	SALVAGE ACCRUAL
(1)	(2) -	(3) +	(4) -	(5) +	(6) -	(7) +	(8) -	(9) +	(10) -	(11) =	(12)*	(13)=(12)/5
304.20				82,033.69		81,066.67		17,702.79		17,377.34	(198,180.49)	(39,636)
304.30		565,610.66		11,838.83		11,107.43		169,184.57		132,980.77	(890,722.26)	(178,144)
304.61		1,606.80						541.61		255.40	(2,403.81)	(481)
304.63		20,374.95		11,587.95		322,461.19		38,893.24		129,691.45	(523,008.78)	(104,602)
305.00								121,018.09		299,311.27	(420,329.36)	(84,066)
306.00		1,561.09									(1,561.09)	(312)
307.00		132,192.23		57,776.67		9,461.14		91,103.93		131,077.89	(421,611.86)	(84,322)
311.00				275.26		137.52		(4,087.74)		(1,131.94)	4,806.90	961
320.00		10,522.73		21,071.83				232,662.97		239,267.69	(503,525.22)	(100,705)
330.00		91,364.10		28,685.50		48,187.28		46,869.90		42,989.70	(258,096.48)	(51,619)
331.00		1,590,281.78		2,429,051.47		1,817,260.37		1,740,196.05		1,459,801.09	(9,036,590.76)	(1,807,318)
333.00		517,258.69		509,881.24		474,188.80		693,864.32		506,204.09	(2,701,397.14)	(540,279)
334.02	186,170.69	171,508.33	18,777.21		56,556.90		67,578.53	38,639.33	47,467.14	31,047.60	135,355.21	27,071
334.03						56,274.74		339,567.81		335,374.04	(731,216.59)	(146,243)
335.00		98,136.90		101,243.77		66,170.21		100,556.26		74,007.20	(440,114.34)	(88,023)
341.10	46,569.90		35,850.00		16,500.00		25,553.40		21,805.39		146,278.69	29,256
343.10			4,555.10		50.00		19,030.74		23,273.21		46,909.05	9,382
346.00		57,989.00		81.58				34,912.95		56,788	(149,771.96)	(29,954)
TOTAL	**232,740.59**	**3,258,407.26**	**59,182.31**	**3,253,527.79**	**73,106.90**	**2,886,315.35**	**112,162.67**	**3,661,626.08**	**92,545.74**	**3,455,042.02**	**(15,945,180.29)**	**(3,189,034)**

* COLUMN (12) EQUALS THE SUMMATION OF COLUMNS (2) THROUGH (11).

PART II. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

AQUA PENNSYLVANIA, INC.

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT (2)-(3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1882	26,165	12,921	13,244	13,244	0.0
1885	11,956	11,956	(0)	13,243	0.0
1886	14,946	9,113	5,833	19,076	0.0
1887	30,338	23,565	6,773	25,849	0.0
1890	153	112	41	25,890	0.0
1891	8,016	7,886	130	26,020	0.0
1892	11,409	8,697	2,712	28,732	0.0
1893	506	369	137	28,870	0.0
1894	0			28,870	0.0
1895	2,870	2,090	780	29,649	0.0
1896	42,069	19,322	22,747	52,396	0.0
1897	2,497	1,815	682	53,078	0.0
1898	5,342	3,852	1,490	54,569	0.0
1899	11,814	8,564	3,250	57,819	0.0
1900	6,819	4,682	2,137	59,956	0.0
1901	656	474	182	60,138	0.0
1902	19,310	9,697	9,613	69,751	0.0
1903	3,597	2,591	1,006	70,757	0.0
1904	18,650	9,373	9,277	80,034	0.0
1905	37,520	26,915	10,605	90,639	0.0
1906	7,573	5,404	2,169	92,807	0.0
1907	27,847	20,702	7,145	99,952	0.0
1908	33,021	23,591	9,430	109,383	0.0
1909	216,690	168,856	47,834	157,216	0.0
1910	7,248	5,138	2,110	159,326	0.0
1911	3,681	2,603	1,078	160,404	0.0
1912	59,186	27,776	31,410	191,814	0.0
1913	48,433	33,839	14,594	206,408	0.0
1914	580	(322)	902	207,309	0.0
1915	24	22	2	207,311	0.0
1916	26,996	20,891	6,105	213,416	0.0
1917	0			213,416	0.0
1918	30,842	21,213	9,629	223,045	0.0
1919	8,634	3,498	5,136	228,181	0.0
1920	17,178	11,717	5,461	233,642	0.0
1921	24,863	13,172	11,691	245,333	0.0
1922	8,861	6,673	2,188	247,521	0.0
1923	95,779	65,063	30,716	278,238	0.0
1924	552,045	302,918	249,127	527,364	0.0
1925	93,225	61,096	32,129	559,493	0.0
1926	249,600	160,533	89,067	648,560	0.0
1927	72,555	42,400	30,155	678,714	0.0
1928	20,763	8,096	12,667	691,381	0.0
1929	24,900	6,142	18,758	710,140	0.0
1930	4,392	(4,727)	9,119	719,259	0.0
1931	107,700	67,544	40,156	759,415	0.0
1932	1,583,494	832,024	751,470	1,510,885	0.0
1933	50,334	32,157	18,177	1,529,062	0.0
1934	13,507	9,624	3,883	1,532,945	0.0

AQUA PENNSYLVANIA, INC.

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT (2)-(3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1935	75,337	45,903	29,434	1,562,379	0.0
1936	30,458	21,068	9,390	1,571,769	0.0
1937	63,074	43,688	19,386	1,591,155	0.0
1938	41,131	32,645	8,486	1,599,641	0.0
1939	122,546	104,524	18,022	1,617,664	0.0
1940	208,249	163,604	44,645	1,662,309	0.0
1941	146,354	121,976	24,378	1,686,687	0.0
1942	209,169	148,391	60,778	1,747,466	0.0
1943	891,782	436,221	455,561	2,203,027	0.1
1944	63,815	54,114	9,701	2,212,728	0.1
1945	183,702	144,044	39,658	2,252,386	0.1
1946	100,577	93,373	7,204	2,259,590	0.1
1947	441,985	305,478	136,507	2,396,097	0.1
1948	1,111,545	855,720	255,825	2,651,922	0.1
1949	435,797	322,007	113,790	2,765,712	0.1
1950	737,186	536,511	200,675	2,966,387	0.1
1951	886,594	683,285	203,309	3,169,696	0.1
1952	660,751	489,844	170,907	3,340,603	0.1
1953	2,597,994	1,642,590	955,404	4,296,007	0.1
1954	1,677,335	1,192,957	484,378	4,780,385	0.1
1955	1,723,247	1,247,051	476,196	5,256,581	0.1
1956	1,916,516	1,410,671	505,845	5,762,426	0.1
1957	7,029,018	3,405,296	3,623,722	9,386,148	0.2
1958	2,751,282	1,838,667	912,615	10,298,763	0.3
1959	2,344,405	1,464,139	880,266	11,179,029	0.3
1960	2,714,786	1,751,415	963,371	12,142,401	0.3
1961	2,407,498	1,665,288	742,210	12,884,611	0.3
1962	2,622,836	1,702,771	920,065	13,804,676	0.3
1963	2,150,036	1,399,120	750,916	14,555,592	0.4
1964	3,984,727	2,515,961	1,468,766	16,024,358	0.4
1965	2,732,847	1,593,862	1,138,985	17,163,343	0.4
1966	4,332,656	2,502,358	1,830,298	18,993,641	0.5
1967	3,189,034	1,781,510	1,407,524	20,401,165	0.5
1968	1,955,505	1,159,033	796,472	21,197,636	0.5
1969	3,204,706	1,913,660	1,291,046	22,488,683	0.5
1970	2,829,004	1,588,339	1,240,665	23,729,348	0.6
1971	5,333,379	3,126,831	2,206,548	25,935,896	0.6
1972	9,055,719	6,142,083	2,913,636	28,849,531	0.7
1973	7,598,508	4,283,340	3,315,168	32,164,699	0.8
1974	11,674,200	6,002,392	5,671,808	37,836,507	0.9
1975	9,019,236	4,509,514	4,509,722	42,346,230	1.0
1976	5,834,845	3,323,823	2,511,022	44,857,252	1.1
1977	5,382,609	2,788,759	2,593,850	47,451,102	1.1
1978	7,649,398	3,902,037	3,747,361	51,198,463	1.2
1979	9,941,722	4,734,824	5,206,898	56,405,361	1.4
1980	9,054,269	4,527,005	4,527,264	60,932,625	1.5
1981	7,344,407	3,591,376	3,753,031	64,685,656	1.6
1982	6,510,059	3,131,560	3,378,499	68,064,155	1.6
1983	5,801,267	2,802,896	2,998,371	71,062,526	1.7

AQUA PENNSYLVANIA, INC.

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT (2)-(3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1984	14,033,698	7,157,993	6,875,705	77,938,231	1.9
1985	18,387,530	8,537,993	9,849,537	87,787,768	2.1
1986	16,948,986	8,745,448	8,203,538	95,991,306	2.3
1987	17,472,534	8,632,649	8,839,885	104,831,191	2.5
1988	25,232,798	12,291,535	12,941,263	117,772,454	2.8
1989	28,882,696	12,940,779	15,941,917	133,714,371	3.2
1990	23,403,429	10,551,039	12,852,390	146,566,762	3.5
1991	41,792,649	21,622,851	20,169,798	166,736,559	4.0
1992	18,956,734	8,122,230	10,834,504	177,571,063	4.3
1993	42,506,711	18,522,295	23,984,416	201,555,479	4.9
1994	27,665,807	10,591,589	17,074,218	218,629,697	5.3
1995	47,178,396	21,641,485	25,536,911	244,166,607	5.9
1996	28,000,606	12,880,127	15,120,479	259,287,087	6.2
1997	37,500,183	15,445,729	22,054,454	281,341,541	6.8
1998	74,966,762	28,990,983	45,975,779	327,317,320	7.9
1999	56,141,294	22,593,753	33,547,541	360,864,861	8.7
2000	100,953,590	37,239,733	63,713,857	424,578,718	10.2
2001	68,537,317	24,052,065	44,485,252	469,063,970	11.3
2002	119,662,930	43,883,283	75,779,647	544,843,617	13.1
2003	59,325,876	23,243,789	36,082,087	580,925,704	14.0
2004	109,368,201	45,860,954	63,507,247	644,432,951	15.5
2005	109,138,936	39,691,818	69,447,118	713,880,069	17.2
2006	139,493,112	40,904,296	98,588,816	812,468,885	19.5
2007	122,116,035	33,781,041	88,334,994	900,803,879	21.7
2008	175,289,104	44,753,614	130,535,490	1,031,339,369	24.8
2009	181,688,806	44,124,360	137,564,446	1,168,903,815	28.1
2010	261,160,192	57,739,445	203,420,747	1,372,324,562	33.0
2011	227,580,118	46,360,617	181,219,501	1,553,544,063	37.4
2012	200,302,781	41,752,560	158,550,221	1,712,094,284	41.2
2013	190,042,277	36,836,448	153,205,829	1,865,300,113	44.9
2014	192,376,054	34,882,948	157,493,106	2,022,793,219	48.6
2015	212,333,243	38,893,090	173,440,153	2,196,233,372	52.8
2016	222,030,071	31,454,432	190,575,639	2,386,809,012	57.4
2017	278,472,449	36,494,252	241,978,197	2,628,787,209	63.2
2018	300,946,161	36,678,445	264,267,716	2,893,054,925	69.6
2019	332,628,151	30,869,900	301,758,251	3,194,813,176	76.8
2020	261,796,332	17,339,825	244,456,507	3,439,269,683	82.7
2021	330,061,932	16,531,289	313,530,643	3,752,800,326	90.2
2022	335,496,386	7,196,814	328,299,572	4,081,099,898	98.1
2023	78,431,316	276,699	78,154,617	4,159,254,516	100.0
SUBTOTAL	5,290,719,872	1,131,465,359	4,159,254,514		
NONDEPRECIABLE	36,389,358				
TOTAL	5,327,109,229	1,131,465,359	4,159,254,514		

UTILITY PLANT IN SERVICE

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CRUM CREEK PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 85-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
1999	34,593.83	23,088	24,470	10,124	11.84	855
2000	29,929.63	19,679	20,857	9,073	11.85	766
2001	10,860.59	7,040	7,461	3,399	11.81	288
2006	3,047.86	1,782	1,889	1,159	11.90	97
2011	5,123.70	2,540	2,692	2,432	11.95	204
2012	171,273.42	81,012	85,861	85,413	11.98	7,130
2013	229,144.31	102,771	108,922	120,222	11.99	10,027
2014	27,559.71	11,625	12,321	15,239	12.00	1,270
2016	22,323.35	8,032	8,513	13,811	12.01	1,150
2017	4,408.24	1,427	1,512	2,896	12.01	241
	538,264.64	258,996	274,498	263,767		22,028
PICKERING CREEK PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 85-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
2000	12,406.42	8,637	9,154	3,252	9.93	327
2001	6,493.63	4,449	4,715	1,778	10.00	178
2002	31,194.45	21,038	22,297	8,897	10.02	888
2003	110,151.94	73,097	77,472	32,680	10.01	3,265
2004	58,527.18	38,189	40,475	18,052	9.99	1,807
2007	27,470.14	16,787	17,792	9,678	10.02	966
2008	102,077.19	60,675	64,307	37,771	10.06	3,755
2011	104,118.31	56,036	59,390	44,728	10.08	4,437
2012	86,411.03	44,588	47,257	39,154	10.08	3,884
2013	63,063.82	30,990	32,845	30,219	10.09	2,995
2014	159,059.78	73,899	78,322	80,738	10.08	8,010
2017	13,060.67	4,738	5,022	8,039	10.10	796
2018	4,105.34	1,312	1,391	2,715	10.11	269
	778,139.90	434,435	460,437	317,703		31,577
NESHAMINY CREEK PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 85-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
1909	49,095.04	45,236	47,943	1,152	9.70	119
1926	294.63	268	284	11	9.64	1
1931	10,578.47	9,512	10,081	497	10.29	48
1932	8,494.38	7,631	8,088	407	10.26	40

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NESHAMINY CREEK PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 85-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
1933	7.78	7	7			
1935	88.39	79	84	5	10.29	
1937	1,718.62	1,533	1,625	94	10.40	9
1938	1,973.05	1,773	1,879	94	9.58	10
1940	348.33	311	330	19	9.84	2
1943	89.02	79	84	5	10.34	
1946	326.31	288	305	21	10.21	2
1948	1,695.95	1,496	1,586	110	10.00	11
1949	576.21	506	536	40	10.29	4
1956	5,253.33	4,559	4,832	421	10.17	41
1965	543.47	461	489	55	10.28	5
1970	6,870.80	5,726	6,069	802	10.54	76
1971	386.64	322	341	45	10.36	4
1972	34,434.97	28,485	30,190	4,245	10.60	400
1973	3,708.60	3,063	3,246	462	10.49	44
1975	19,785.20	16,155	17,122	2,663	10.73	248
1976	1,004.27	817	866	138	10.72	13
1977	36,425.51	29,497	31,262	5,163	10.75	480
1978	5,978.89	4,843	5,133	846	10.50	81
1979	65,345.44	52,603	55,751	9,594	10.60	905
1980	4,858.87	3,884	4,116	742	10.73	69
1981	15,647.09	12,477	13,224	2,423	10.61	228
1982	10,836.43	8,567	9,080	1,757	10.79	163
1983	12,442.51	9,792	10,378	2,064	10.76	192
1984	5,128.45	4,015	4,255	873	10.75	81
1986	1,494.54	1,159	1,228	266	10.64	25
1987	23,554.81	18,104	19,188	4,367	10.76	406
1988	22,452.53	17,165	18,192	4,260	10.70	398
1989	40,948.71	31,096	32,957	7,992	10.69	748
1990	36,294.14	27,337	28,973	7,321	10.73	682
1993	7,583.43	5,550	5,882	1,701	10.90	156
2002	36,032.66	23,627	25,041	10,992	10.90	1,008
2005	17,420.60	10,761	11,405	6,016	10.99	547
2007	6,598.07	3,886	4,119	2,479	10.99	226
2008	17,131.67	9,830	10,418	6,713	10.96	612
2011	1,742.71	899	953	790	11.03	72
2012	250.53	124	131	119	11.04	11
2013	249,644.40	117,083	124,091	125,554	11.04	11,373
2014	57,890.15	25,582	27,113	30,777	11.05	2,785
2016	1,489.28	564	598	892	11.07	81

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NESHAMINY CREEK PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 85-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
2017	486.67	166	176	311	11.06	28
2018	45,801.62	13,750	14,573	31,229	11.07	2,821
2020	41,864.50	8,314	8,812	33,053	11.10	2,978
	912,617.67	568,982	603,037	309,581		28,233
UPPER MERION RESERVOIR						
INTERIM SURVIVOR CURVE.. IOWA 85-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2060						
1969	5,832.14	3,856	4,087	1,745	27.55	63
1972	10,438.14	6,727	7,130	3,309	27.99	118
1973	122.34	78	83	40	28.38	1
1986	325.57	181	192	134	29.48	5
1992	140.54	71	75	65	30.23	2
1993	7,152.11	3,532	3,743	3,409	30.49	112
1994	884.66	430	456	429	30.42	14
1995	1,414.40	671	711	703	30.73	23
1996	13,182.68	6,135	6,502	6,680	30.72	217
2003	93,473.54	35,997	38,152	55,322	31.53	1,755
2006	25,819.68	8,908	9,441	16,379	31.80	515
2007	146.49	48	51	96	31.87	3
2010	4,017.00	1,137	1,205	2,812	32.30	87
2011	32,759.50	8,737	9,260	23,500	32.30	728
2012	61,975.36	15,457	16,382	45,593	32.35	1,409
2013	30,368.86	7,018	7,438	22,931	32.44	707
2014	171,736.28	36,374	38,551	133,185	32.57	4,089
2015	14,506.75	2,777	2,943	11,564	32.74	353
2017	31,252.14	4,653	4,931	26,321	32.86	801
2020	10,219,147.11	783,809	830,722	9,388,425	33.09	283,724
	10,724,695.29	926,596	982,055	9,742,640		294,726
PICKERING EAST						
INTERIM SURVIVOR CURVE.. IOWA 85-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2066						
1990	101,089.88	50,323	53,335	47,755	33.04	1,445
1991	6,402,419.24	3,130,783	3,318,168	3,084,251	33.18	92,955
1992	53,417.08	25,624	27,158	26,259	33.35	787
1994	62,666.63	28,827	30,552	32,114	33.75	952

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PICKERING EAST						
INTERIM SURVIVOR CURVE.. IOWA 85-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2066						
1998	6,079.25	2,543	2,695	3,384	34.42	98
1999	1,916.96	783	830	1,087	34.39	32
2007	39,068.88	11,998	12,716	26,353	35.53	742
2008	8,039.27	2,347	2,487	5,552	35.76	155
2011	6,751.09	1,658	1,757	4,994	36.10	138
2012	45,349.71	10,385	11,007	34,343	36.20	949
2014	25,560.39	4,943	5,239	20,322	36.50	557
2016	67,365.00	10,455	11,081	56,284	36.73	1,532
	6,819,723.38	3,280,669	3,477,025	3,342,698		100,342
EDGELY WELL FIELD PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 85-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2086						
2011	3,108,840.15	639,178	677,435	2,431,405	45.39	53,567
2013	6,244.57	1,096	1,162	5,083	45.81	111
2015	1,999.62	287	304	1,695	46.30	37
2017	33,096.80	3,634	3,852	29,245	46.61	627
	3,150,181.14	644,195	682,752	2,467,429		54,342
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 50-R3						
1931	278.25	278	278			
1932	691.48	691	691			
1937	68.31	68	68			
1938	735.21	698	735			
1939	42.39	42	42			
1940	1,515.89	1,505	1,516			
1944	664.29	654	664			
1945	1,164.28	1,141	1,164			
1950	4,887.77	4,694	4,888			
1951	17,690.62	17,008	17,691			
1952	4,092.90	3,909	4,093			
1953	11,362.17	10,778	11,362			
1954	70,914.81	67,284	70,915			
1955	10,544.62	9,930	10,525	19	4.19	5
1956	41,333.32	38,903	41,235	98	4.17	24
1957	12,686.80	11,844	12,554	133	4.68	28

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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						
1958	46,879.39	43,710	46,330	549	4.69	117
1959	1,021.59	951	1,008	14	4.74	3
1961	12,614.97	11,607	12,303	312	5.36	58
1962	79.15	72	76	3	5.92	1
1963	28,842.15	26,194	27,764	1,078	6.04	178
1964	5,247.65	4,748	5,033	215	6.18	35
1965	9,763.42	8,739	9,263	501	6.77	74
1966	12,595.86	11,223	11,896	700	6.94	101
1967	749.27	664	704	45	7.14	6
1968	13,747.66	12,043	12,765	983	7.75	127
1969	13,786.32	12,005	12,725	1,062	7.98	133
1970	54,055.46	46,763	49,566	4,489	8.23	545
1971	11,674.30	10,028	10,629	1,045	8.49	123
1972	54,399.19	46,103	48,867	5,533	9.13	606
1973	180,865.04	152,071	161,186	19,679	9.42	2,089
1974	22,908.92	19,097	20,242	2,667	9.73	274
1975	116,008.07	95,277	100,988	15,020	10.39	1,446
1976	6,908.37	5,619	5,956	953	10.72	89
1977	26,491.90	21,209	22,480	4,012	11.39	352
1978	175,034.40	138,645	146,956	28,079	11.75	2,390
1979	117,950.89	92,367	97,904	20,047	12.12	1,654
1980	29,857.71	22,976	24,353	5,504	12.81	430
1981	92,007.83	69,908	74,098	17,909	13.20	1,357
1982	18,334.46	13,672	14,492	3,843	13.90	276
1983	3,603.06	2,650	2,809	794	14.30	56
1984	17,524.98	12,632	13,389	4,136	15.01	276
1985	143,631.34	101,389	107,466	36,165	15.73	2,299
1986	406,011.84	282,016	298,921	107,091	16.16	6,627
1987	182,202.67	123,752	131,170	51,033	16.88	3,023
1988	440,118.98	293,647	311,249	128,870	17.33	7,436
1989	211,347.80	137,672	145,924	65,423	18.06	3,623
1990	138,244.15	87,840	93,105	45,139	18.79	2,402
1991	205,008.88	127,577	135,224	69,785	19.27	3,621
1992	504,071.05	305,366	323,670	180,401	20.01	9,016
1993	500,136.53	294,580	312,238	187,899	20.76	9,051
1994	300,990.08	173,069	183,443	117,547	21.25	5,532
1995	809,586.58	451,587	478,656	330,931	22.00	15,042
1996	167,383.68	90,454	95,876	71,508	22.75	3,143
1997	57,395.48	30,150	31,957	25,438	23.27	1,093
1998	248,361.85	126,019	133,573	114,789	24.03	4,777
1999	519,779.29	254,276	269,518	250,261	24.80	10,091
2000	527,230.66	248,273	263,155	264,076	25.56	10,332
2001	781,598.45	353,595	374,790	406,808	26.33	15,450

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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						
2002	3,727,586.30	1,624,482	1,721,857	2,005,729	26.87	74,646
2003	173,889.69	72,460	76,803	97,086	27.64	3,513
2004	116,295.86	46,228	48,999	67,297	28.42	2,368
2005	827,534.57	312,891	331,646	495,888	29.20	16,982
2006	1,036,134.82	371,351	393,611	642,524	29.98	21,432
2007	664,898.82	225,135	238,630	426,269	30.76	13,858
2008	1,792,864.01	571,206	605,445	1,187,419	31.55	37,636
2009	620,310.81	185,101	196,196	424,114	32.33	13,118
2010	2,096,797.14	582,910	617,851	1,478,946	33.12	44,654
2011	2,237,579.27	575,729	610,239	1,627,340	33.91	47,990
2012	2,251,023.07	532,367	564,278	1,686,745	34.70	48,609
2013	1,696,102.21	365,510	387,419	1,308,683	35.50	36,864
2014	1,118,398.51	217,193	230,212	888,187	36.30	24,468
2015	3,237,520.35	559,444	592,978	2,644,542	37.09	71,301
2016	3,406,439.35	515,054	545,927	2,860,512	37.89	75,495
2017	2,008,802.60	261,144	276,798	1,732,005	38.50	44,987
2018	5,843,484.01	629,928	667,687	5,175,797	39.30	131,700
2019	5,600,925.68	478,879	507,584	5,093,342	40.11	126,984
2020	2,413,434.54	152,046	161,160	2,252,275	40.92	55,041
2021	2,135,091.25	86,258	91,428	2,043,663	41.54	49,197
2022	1,702,625.96	29,966	31,762	1,670,864	41.80	39,973
2023	350,787.41	1,052	1,115	349,672	41.89	8,347
	52,453,250.66	12,927,996	13,701,767	38,751,484		1,114,574
	75,376,872.68	19,041,869	20,181,571	55,195,302		1,645,822

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 33.5 2.18

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CRUM CREEK PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2043						
1998	69,863.16	39,424	37,982	31,881	19.11	1,668
1999	71,451.52	39,541	38,095	33,357	19.17	1,740
2000	105,245.42	57,222	55,129	50,116	19.09	2,625
2001	198,592.08	105,393	101,538	97,054	19.23	5,047
2002	210,400.60	109,156	105,163	105,237	19.25	5,467
2003	3,986.51	2,024	1,950	2,037	19.16	106
2004	10,520,547.34	5,187,682	4,997,934	5,522,613	19.27	286,591
2005	653,349.41	313,085	301,633	351,716	19.29	18,233
2006	534,108.52	247,826	238,761	295,347	19.35	15,263
2007	808,779.68	363,061	349,781	458,998	19.34	23,733
2008	1,229,268.13	531,290	511,857	717,411	19.38	37,018
2009	155,434.36	64,536	62,175	93,259	19.36	4,817
2010	47,247.20	18,734	18,049	29,198	19.41	1,504
2011	1,217,715.04	459,322	442,522	775,193	19.40	39,958
2012	21,587.86	7,681	7,400	14,188	19.46	729
2013	30.79	10	10	21	19.49	1
2014	204,507.10	63,356	61,039	143,468	19.50	7,357
2015	397,738.17	113,117	108,980	288,759	19.50	14,808
2016	509,423.76	130,667	125,888	383,536	19.57	19,598
2017	711,908.14	161,674	155,761	556,148	19.57	28,418
2018	2,481,158.30	484,322	466,607	2,014,551	19.58	102,888
2019	310,247.95	49,795	47,974	262,274	19.61	13,375
2020	191,238.80	23,503	22,643	168,595	19.62	8,593
2021	593,016.57	48,568	46,792	546,225	19.62	27,840
2022	853,961.81	31,426	30,277	823,685	19.62	41,982
2023	218,750.13	1,378	1,328	217,423	19.64	11,070
	22,319,558.35	8,653,793	8,337,267	13,982,291		720,429
PICKERING PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2048						
1994	535,986.44	297,419	286,540	249,446	23.06	10,817
1998	478,360.95	246,260	237,253	241,108	23.33	10,335
2000	976,925.92	482,308	464,667	512,259	23.33	21,957
2001	122,848.83	59,311	57,142	65,707	23.30	2,820
2002	133,672.83	62,693	60,400	73,273	23.50	3,118
2004	40,025.49	17,787	17,136	22,889	23.44	976
2005	47,194.44	20,275	19,533	27,661	23.57	1,174
2006	1,316,091.33	546,704	526,707	789,384	23.57	33,491

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PICKERING PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2048						
2007	138,491.76	55,397	53,371	85,121	23.62	3,604
2008	1,884,044.43	722,531	696,103	1,187,941	23.71	50,103
2009	1,024,173.31	375,974	362,222	661,951	23.70	27,930
2010	7,365,706.40	2,573,578	2,479,445	4,886,261	23.74	205,824
2011	74,319.31	24,540	23,642	50,677	23.84	2,126
2012	1,923.46	598	576	1,347	23.85	56
2013	14,229.38	4,135	3,984	10,246	23.81	430
2014	106,300.94	28,467	27,426	78,875	23.93	3,296
2015	431,997.19	105,796	101,926	330,071	23.90	13,811
2016	198,402.75	43,649	42,052	156,350	23.93	6,534
2017	1,762,989.62	340,610	328,152	1,434,838	24.01	59,760
2018	3,500,147.12	578,574	557,412	2,942,735	23.99	122,665
2019	570,443.58	77,010	74,193	496,250	24.03	20,651
2020	435,581.89	44,691	43,056	392,526	24.06	16,314
2021	76,962.63	5,210	5,019	71,943	24.09	2,986
2022	325,657.15	9,835	9,475	316,182	24.12	13,109
2023	100,000.00	520	501	99,499	24.09	4,130
	21,662,477.15	6,723,872	6,477,936	15,184,541		638,017
PICKERING EAST CARBON HOUSE						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2066						
1989	843,453.11	415,654	400,450	443,003	34.74	12,752
1991	40,404.36	19,241	18,537	21,867	34.92	626
1992	2,433.79	1,138	1,096	1,337	35.04	38
1993	62,805.82	28,778	27,725	35,080	35.18	997
1998	18,268.77	7,461	7,188	11,081	35.85	309
2006	7,228.32	2,264	2,181	5,047	36.73	137
2007	3,352.09	1,003	966	2,386	36.88	65
	977,946.26	475,539	458,145	519,801		14,924
NESHAMINY PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2049						
1948	132,089.07	102,686	98,930	33,159	21.40	1,549
1949	471.61	365	352	120	21.49	6
1950	69.66	54	52	18	21.58	1

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NESHAMINY PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2049						
1951	393.24	302	291	102	21.71	5
1952	100.74	77	74	27	21.84	1
1961	25,481.64	18,724	18,039	7,442	22.29	334
1962	406.35	299	288	118	21.89	5
1963	115.50	84	81	35	22.21	2
1967	842.87	601	579	264	22.38	12
1969	169.41	119	115	55	22.59	2
1972	29,136.25	20,110	19,374	9,762	22.78	429
1974	2,628.77	1,794	1,728	900	22.68	40
1976	5,309.89	3,550	3,420	1,890	23.18	82
1977	2,393.89	1,588	1,530	864	23.21	37
1979	4,082.02	2,679	2,581	1,501	22.92	65
1981	4,909.08	3,157	3,042	1,868	23.18	81
1982	3,766.16	2,394	2,306	1,460	23.35	63
1983	13,863.88	8,762	8,442	5,422	23.14	234
1985	418.47	257	248	171	23.60	7
1986	20,096.61	12,259	11,811	8,286	23.49	353
1987	161,924.20	97,835	94,257	67,668	23.42	2,889
1988	18,965.79	11,269	10,857	8,109	23.73	342
1990	14,132.58	8,193	7,893	6,239	23.75	263
1991	8,674.85	4,958	4,777	3,898	23.81	164
1992	19,857.54	11,174	10,765	9,092	23.90	380
1993	21,194.89	11,791	11,360	9,835	23.73	414
1994	30,715.22	16,777	16,163	14,552	23.88	609
1995	24,784.32	13,344	12,856	11,928	23.79	501
1996	76,297.98	40,209	38,738	37,560	24.01	1,564
1997	18,008.37	9,321	8,980	9,028	24.00	376
1998	1,533,186.86	777,939	749,485	783,702	24.03	32,613
2000	114,679.18	55,574	53,541	61,138	24.20	2,526
2001	30,865.95	14,637	14,102	16,764	24.12	695
2002	25,557.40	11,772	11,341	14,216	24.30	585
2003	5,252.63	2,355	2,269	2,984	24.30	123
2004	39,632.67	17,240	16,609	23,023	24.35	946
2006	211,069.01	85,905	82,763	128,306	24.40	5,258
2009	8,563.40	3,073	2,961	5,603	24.56	228
2010	184,315.19	62,981	60,677	123,638	24.56	5,034
2011	21,936.20	7,088	6,829	15,107	24.61	614
2012	651.22	197	190	461	24.71	19
2013	5,972.07	1,689	1,627	4,345	24.73	176
2014	339,503.58	88,814	85,565	253,938	24.70	10,281
2015	251,520.47	59,837	57,648	193,872	24.82	7,811
2016	195,912.16	41,925	40,392	155,521	24.79	6,274

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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)
NESHAMINY PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2049						
2017	66,568.60	12,515	12,057	54,511	24.83	2,195
2018	7,496,056.75	1,200,119	1,156,223	6,339,834	24.92	254,407
2019	116,531.17	15,254	14,696	101,835	24.90	4,090
2020	247,554.11	24,582	23,683	223,871	24.95	8,973
2021	1,140,529.91	74,591	71,863	1,068,667	24.99	42,764
2022	402,676.66	11,758	11,328	391,349	24.96	15,679
2023	7,500.00	38	37	7,463	24.94	299
	13,087,336.04	2,974,615	2,865,814	10,221,522		412,400
UPPER MERION RESERVOIR						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2053						
1970	19.55	13	13	7	25.38	
1972	325,404.34	216,329	208,416	116,988	25.59	4,572
1973	46,989.00	31,093	29,956	17,033	25.44	670
1974	5,325.43	3,479	3,352	1,974	25.88	76
1975	4,008.81	2,603	2,508	1,501	25.78	58
1979	2,863.37	1,791	1,725	1,138	26.18	43
1981	2,591.63	1,590	1,532	1,060	26.28	40
1982	2,335.67	1,418	1,366	970	26.36	37
1983	18,804.43	11,362	10,946	7,858	26.04	302
1986	60,784.70	35,292	34,001	26,784	26.54	1,009
1992	2,267.99	1,213	1,169	1,099	26.72	41
1993	5,874,624.42	3,093,577	2,980,425	2,894,200	26.75	108,194
1994	37,434.40	19,372	18,663	18,771	26.81	700
1996	18,374.53	9,143	8,809	9,566	27.01	354
1998	8,085.21	3,862	3,721	4,364	27.06	161
2002	31,361.04	13,535	13,040	18,321	27.33	670
2003	20,094.97	8,414	8,106	11,989	27.42	437
2004	40,102.94	16,242	15,648	24,455	27.55	888
2006	112,728.43	42,487	40,933	71,795	27.69	2,593
2007	608.21	220	212	396	27.73	14
2009	50,231.08	16,647	16,038	34,193	27.74	1,233
2010	20,466.73	6,418	6,183	14,283	27.90	512
2011	50,080.32	14,829	14,287	35,794	27.93	1,282
2012	96,570.51	26,789	25,809	70,761	28.01	2,526
2013	2,836.74	733	706	2,131	27.98	76
2014	93,819.80	22,329	21,512	72,308	28.01	2,582
2015	2,430,958.40	525,573	506,349	1,924,609	28.09	68,516

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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)
UPPER MERION RESERVOIR						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2053						
2016	128,393.53	24,870	23,960	104,433	28.09	3,718
2017	230,162.15	39,036	37,608	192,554	28.15	6,840
2018	50,860.26	7,319	7,051	43,809	28.25	1,551
2019	181,858.26	21,277	20,499	161,360	28.30	5,702
2020	2,929,354.01	259,541	250,048	2,679,306	28.30	94,675
2021	51,872.05	3,014	2,904	48,968	28.37	1,726
2022	17,290.68	446	430	16,861	28.32	595
	12,949,563.59	4,481,856	4,317,925	8,631,639		312,393
PICKERING EAST (PUMP AND TREAT. BLDG.)						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2066						
1990	28,211.94	13,674	13,174	15,038	34.82	432
1991	6,401,975.90	3,048,621	2,937,113	3,464,863	34.92	99,223
1992	171,005.77	79,928	77,005	94,001	35.04	2,683
1994	13,204.18	5,922	5,705	7,499	35.35	212
1996	2,151.80	921	887	1,264	35.75	35
1999	4,026.13	1,597	1,539	2,488	36.13	69
2000	579,796.25	224,265	216,062	363,734	36.07	10,084
2001	5,861.98	2,193	2,113	3,749	36.39	103
2002	25,919.57	9,411	9,067	16,853	36.39	463
2006	179,409.26	56,191	54,136	125,274	36.73	3,411
2009	109,323.30	29,463	28,385	80,938	37.27	2,172
2010	7,759,984.69	1,978,796	1,906,418	5,853,566	37.25	157,143
2011	233,676.97	56,012	53,963	179,714	37.27	4,822
2012	33,852.81	7,532	7,257	26,596	37.56	708
2013	44,291.18	9,111	8,778	35,513	37.64	943
2014	3,179.89	601	579	2,601	37.55	69
2015	456,566.43	77,845	74,998	381,569	37.70	10,121
2016	131,986.78	19,956	19,226	112,761	37.89	2,976
2017	123,698.34	16,291	15,695	108,003	37.92	2,848
2018	99,169.78	11,028	10,625	88,545	37.98	2,331
2019	464,165.70	41,589	40,068	424,098	38.09	11,134
2020	219,549.37	14,798	14,257	205,293	38.07	5,393
2021	28,508.43	1,249	1,203	27,305	38.25	714
2022	9,502.81	183	176	9,327	38.16	244
	17,129,019.26	5,707,177	5,498,428	11,630,591		318,333

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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)
MEDIA FILTRATION PLANT						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2038						
1942	41,972.27	35,928	34,614	7,358	13.58	542
1957	112,392.37	93,106	89,701	22,692	13.62	1,666
1964	4,599.54	3,702	3,567	1,033	14.24	73
1983	8,706.77	6,403	6,169	2,538	14.30	177
1985	335,356.46	243,066	234,175	101,181	14.33	7,061
1988	17,789.00	12,548	12,089	5,700	14.51	393
1989	1,413,069.98	987,171	951,064	462,006	14.56	31,731
1991	7,990.50	5,480	5,280	2,711	14.55	186
1994	611.96	406	391	221	14.54	15
1995	61,222.27	40,094	38,628	22,595	14.62	1,545
1996	47,419.43	30,699	29,576	17,843	14.57	1,225
1998	108,309.36	68,083	65,593	42,717	14.62	2,922
2001	44,862.77	26,738	25,760	19,103	14.74	1,296
2006	600,823.66	319,037	307,368	293,456	14.79	19,842
2009	296,446.14	142,650	137,432	159,014	14.82	10,730
2021	1,101,384.28	115,205	110,991	990,393	14.97	66,159
2022	367,128.09	17,512	16,871	350,257	14.97	23,397
	4,570,084.85	2,147,828	2,069,268	2,500,817		168,960
BRISTOL WATER TREATMENT PLANT BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2060						
1973	418,382.02	262,242	252,650	165,732	29.62	5,595
1986	2,524.71	1,364	1,314	1,211	31.28	39
1992	443,418.00	218,162	210,182	233,236	31.75	7,346
1997	229,636.93	102,303	98,561	131,076	32.05	4,090
2006	610,402.35	206,560	199,005	411,398	32.75	12,562
2007	66,088.44	21,439	20,655	45,434	32.80	1,385
2008	274,223.67	84,543	81,451	192,773	33.10	5,824
2009	1,623,592.04	477,661	460,190	1,163,402	32.98	35,276
2010	240,198.01	66,775	64,333	175,865	33.12	5,310
2011	58,834.21	15,344	14,783	44,051	33.30	1,323
2013	60,167.32	13,610	13,112	47,055	33.35	1,411
2014	71,872.39	14,906	14,361	57,512	33.44	1,720
2015	45,903.86	8,612	8,297	37,607	33.57	1,120
2016	188,208.25	31,506	30,354	157,855	33.57	4,702
2017	935,397.35	136,568	131,573	803,825	33.62	23,909
2018	812,081.83	100,292	96,624	715,458	33.71	21,224
2019	108,733.50	10,852	10,455	98,278	33.84	2,904

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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)
BRISTOL WATER TREATMENT PLANT BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2060						
2020	81,199.09	6,098	5,875	75,324	33.88	2,223
2021	29,997.10	1,476	1,422	28,575	33.84	844
2022	47,499.46	1,031	993	46,506	33.85	1,374
2023	12,500.00	46	44	12,456	33.89	368
	6,360,860.53	1,781,390	1,716,233	4,644,628		140,549
INGRAM'S MILL						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
1972	1,758,806.77	1,499,559	1,444,710	314,096	8.77	35,815
1988	30,878.59	24,573	23,674	7,204	8.92	808
1989	235,397.04	185,917	179,117	56,280	8.98	6,267
1990	10,846.79	8,490	8,179	2,667	9.09	293
1995	21,431.25	16,176	15,584	5,847	9.01	649
1996	7,628.11	5,693	5,485	2,143	9.09	236
1998	96,727.08	70,862	68,270	28,457	9.03	3,151
1999	1,507.00	1,092	1,052	455	9.04	50
2002	203,299.43	141,313	136,144	67,155	9.10	7,380
2008	11,908.51	7,359	7,090	4,819	9.12	528
2009	653.45	393	379	275	9.13	30
2011	12,466.36	7,016	6,759	5,707	9.13	625
2012	4,811.95	2,602	2,507	2,305	9.13	252
2013	895.72	462	445	451	9.15	49
2014	30,910.36	15,118	14,565	16,345	9.14	1,788
2015	71,544.52	32,825	31,624	39,920	9.14	4,368
2016	567,508.67	240,964	232,150	335,358	9.15	36,651
2017	246,072.32	94,935	91,463	154,610	9.15	16,897
2018	416,960.20	142,392	137,184	279,776	9.16	30,543
2019	22,926.89	6,653	6,410	16,517	9.17	1,801
2020	114,500.56	26,415	25,449	89,052	9.17	9,711
2021	6,091.35	975	939	5,152	9.18	561
2022	39,530.51	2,985	2,876	36,655	9.18	3,993
2023	12,500.00	168	162	12,338	9.18	1,344
	3,925,803.43	2,534,937	2,442,218	1,483,585		163,790

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FERN HILL						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2073						
1998	8,053,827.96	3,089,448	2,976,447	5,077,381	39.77	127,669
1999	5,179.85	1,932	1,861	3,319	39.94	83
2000	6,156.80	2,227	2,146	4,011	40.14	100
2003	5,188.46	1,701	1,639	3,550	40.49	88
2004	1,161.96	366	353	809	40.77	20
2009	45,679.22	11,370	10,954	34,725	41.50	837
2010	17,682.10	4,148	3,996	13,686	41.60	329
2011	262,897.54	57,759	55,646	207,251	41.73	4,966
2012	4,739.42	968	933	3,807	41.88	91
2014	3,905.87	673	648	3,257	42.01	78
2015	2,515.53	390	376	2,140	42.25	51
2016	42,579.73	5,863	5,649	36,931	42.27	874
2017	16,062.48	1,921	1,851	14,212	42.33	336
2019	2,637.33	214	206	2,431	42.55	57
	8,470,214.25	3,178,980	3,062,704	5,407,510		135,579
BEAR GAP TREATMENT PLANT BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
1995	5,364,104.70	3,081,142	2,968,444	2,395,661	20.56	116,520
1996	23,474.88	13,249	12,764	10,710	20.64	519
2002	25,611.48	12,755	12,288	13,323	20.92	637
2005	4,342.52	1,989	1,916	2,426	21.01	115
2006	140,449.11	62,345	60,065	80,384	20.98	3,831
2012	19,221.69	6,468	6,231	12,990	21.20	613
2021	899,758.96	67,842	65,361	834,398	21.45	38,900
2022	491,206.44	16,603	15,996	475,211	21.42	22,185
2023	63,750.00	370	356	63,394	21.43	2,958
	7,031,919.78	3,262,763	3,143,422	3,888,498		186,278
SHENANGO VALLEY TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2075						
2000	25,067,360.60	8,954,061	8,626,552	16,440,809	40.94	401,583
2001	236,561.26	81,803	78,811	157,750	41.14	3,834
2002	576,475.24	192,600	185,555	390,920	41.36	9,452
2003	3,934.30	1,266	1,220	2,715	41.60	65

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SHENANGO VALLEY TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2075						
2010	75,776.58	17,489	16,849	58,927	42.50	1,387
2011	321,967.92	69,223	66,691	255,277	42.90	5,951
2012	2,210,412.99	442,083	425,913	1,784,500	43.01	41,490
2013	5,615.26	1,035	997	4,618	43.16	107
2014	13,519.74	2,283	2,199	11,320	43.06	263
2015	24,992.01	3,796	3,657	21,335	43.27	493
2016	233,926.09	31,416	30,267	203,659	43.50	4,682
2017	128,916.86	15,045	14,495	114,422	43.51	2,630
2018	625,877.84	61,524	59,274	566,604	43.56	13,007
2019	2,681,600.54	212,115	204,357	2,477,244	43.64	56,765
2020	142,017.72	8,393	8,086	133,932	43.76	3,061
2021	780,233.80	29,883	28,790	751,444	43.91	17,113
2022	383,061.97	6,435	6,200	376,862	43.89	8,587
2023	54,406.25	152	146	54,260	43.93	1,235
	33,566,656.97	10,130,602	9,760,059	23,806,598		571,705
INGRAM'S MILL PLANT- NEW						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2077						
2002	25,317,903.37	8,299,209	7,995,652	17,322,251	42.54	407,199
2005	58,508.17	17,137	16,510	41,998	42.85	980
2006	607,419.40	169,895	163,681	443,739	43.13	10,288
2014	4,213.99	697	672	3,542	44.16	80
2021	23,908.17	894	861	23,047	44.98	512
2022	19,219.39	315	303	18,916	45.12	419
2023	3,750.00	10	10	3,740	45.12	83
	26,034,922.49	8,488,157	8,177,689	17,857,233		419,561
BUBBLING SPRINGS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2065						
2004	4,403.54	1,511	1,456	2,948	35.90	82
2005	1,290,445.00	426,105	410,520	879,925	36.01	24,436
2006	43,718.55	13,841	13,335	30,384	36.16	840

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BUBBLING SPRINGS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2065						
2007	13,919.80	4,209	4,055	9,865	36.33	272
2008	15,507.39	4,483	4,319	11,188	36.27	308
2010	4,008,460.96	1,037,390	999,446	3,009,015	36.51	82,416
	5,376,455.24	1,487,539	1,433,130	3,943,325		108,354
EMLENTON						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2070						
2010	3,581,595.32	867,462	835,733	2,745,862	39.88	68,853
2011	11,411.03	2,602	2,507	8,904	39.79	224
2013	7,070.06	1,386	1,335	5,735	40.00	143
2016	6,228.85	891	858	5,370	40.42	133
2018	7,048.68	737	710	6,339	40.70	156
	3,613,353.94	873,078	841,144	2,772,210		69,509
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 50-S0						
1944	3,839.79	3,508	3,380	460	7.46	62
1948	21,603.60	19,216	18,513	3,090	9.29	333
1960	3,631.51	3,008	2,898	734	13.01	56
1961	29,275.44	24,044	23,165	6,111	13.44	455
1962	11,005.94	8,959	8,631	2,375	13.88	171
1966	6,753.68	5,327	5,132	1,622	15.19	107
1971	243.66	183	176	67	17.21	4
1975	781.75	564	543	238	18.48	13
1977	2,934.39	2,068	1,992	942	19.18	49
1978	46,482.54	32,449	31,262	15,220	19.35	787
1979	5,039.53	3,483	3,356	1,684	19.54	86
1980	25,025.89	17,010	16,388	8,638	20.14	429
1981	11,664.46	7,841	7,554	4,110	20.36	202
1982	2,418.83	1,607	1,548	871	20.60	42
1983	6,567.00	4,307	4,149	2,418	20.85	116
1984	67,658.15	43,518	41,926	25,732	21.49	1,197
1985	217,505.50	137,942	132,897	84,609	21.77	3,886
1986	70,772.01	44,218	42,601	28,171	22.07	1,276
1987	103,557.09	63,677	61,348	42,209	22.39	1,885
1988	16,026.13	9,689	9,335	6,692	22.72	295

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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-S0						
1989	200,341.30	119,003	114,650	85,691	23.07	3,714
1990	101,583.64	59,548	57,370	44,214	23.12	1,912
1992	68,316.02	38,441	37,035	31,281	23.90	1,309
1994	208,548.14	112,720	108,597	99,951	24.44	4,090
1995	33,302.80	17,557	16,915	16,388	24.88	659
1996	48,127.46	24,848	23,939	24,188	25.06	965
1997	332,756.48	167,077	160,966	171,791	25.53	6,729
1998	692,514.00	339,332	326,920	365,594	25.76	14,192
1999	41,188.14	19,663	18,944	22,244	26.00	856
2000	207,120.48	96,125	92,609	114,511	26.27	4,359
2001	86,442.91	38,917	37,494	48,949	26.56	1,843
2002	98,522.26	42,936	41,366	57,157	26.87	2,127
2003	4,774.26	2,009	1,936	2,839	27.20	104
2004	130,582.04	53,134	51,191	79,392	27.33	2,905
2005	227,410.73	88,804	85,556	141,855	27.70	5,121
2006	106,244.70	39,863	38,405	67,840	27.89	2,432
2007	1,186,483.90	426,066	410,482	776,002	28.11	27,606
2008	56,379.25	19,208	18,505	37,874	28.54	1,327
2009	96,474.00	31,306	30,161	66,313	28.62	2,317
2010	901,273.23	275,790	265,703	635,571	28.92	21,977
2011	6,411,076.90	1,838,056	1,770,826	4,640,251	29.23	158,750
2012	5,320,105.23	1,424,192	1,372,100	3,948,005	29.41	134,240
2013	1,015,060.94	251,329	242,136	772,925	29.62	26,095
2014	3,782,346.36	857,080	825,731	2,956,615	29.86	99,016
2015	2,883,076.79	592,184	570,524	2,312,553	29.98	77,137
2016	2,416,118.87	441,908	425,744	1,990,374	30.15	66,016
2017	11,373,615.99	1,811,817	1,745,547	9,628,069	30.35	317,235
2018	4,682,523.72	631,672	608,568	4,073,956	30.46	133,748
2019	13,653,768.65	1,489,626	1,435,140	12,218,628	30.62	399,041
2020	2,825,221.73	233,081	224,556	2,600,666	30.58	85,045
2021	2,918,018.46	157,865	152,091	2,765,928	30.61	90,360
2022	1,866,157.26	44,788	43,150	1,823,007	30.50	59,771
2023	307,662.50	1,261	1,215	306,448	30.36	10,094
	64,935,926.03	12,219,824	11,772,864	53,163,062		1,774,543
	252,012,098.16	75,121,950	72,374,246	179,637,851		6,155,324

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.2 2.44

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.61 OFFICE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BRYN MAWR OFFICE						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 6-2051						
1986	3,167,531.07	2,107,042	2,396,938	770,593	18.50	41,654
1987	25,741.31	16,747	19,051	6,690	19.20	348
1988	185,398.93	118,544	134,854	50,545	19.60	2,579
1989	1,710.11	1,074	1,222	488	20.01	24
1990	18,498.69	11,390	12,957	5,542	20.44	271
1991	47,621.31	28,878	32,851	14,770	20.61	717
1992	27,030.24	16,042	18,249	8,781	21.06	417
1993	142,531.73	82,683	94,059	48,473	21.53	2,251
1994	68,894.81	39,215	44,610	24,284	21.76	1,116
1995	41,185.93	22,858	26,003	15,183	22.25	682
1996	75,395.29	40,940	46,573	28,823	22.51	1,280
1997	278,880.85	147,918	168,269	110,612	22.80	4,851
1998	107,527.18	55,624	63,277	44,250	23.10	1,916
1999	139,172.04	70,073	79,714	59,458	23.42	2,539
2000	169,104.76	83,098	94,531	74,574	23.55	3,167
2001	12,496.42	5,952	6,771	5,726	23.91	239
2002	1,696,940.12	785,174	893,202	803,738	24.09	33,364
2003	103,686.43	46,483	52,878	50,808	24.30	2,091
2004	1,467,189.62	635,440	722,867	744,323	24.54	30,331
2005	3,512,076.99	1,464,887	1,666,433	1,845,644	24.80	74,421
2006	7,406,233.41	2,977,306	3,386,937	4,019,297	24.92	161,288
2007	2,219,232.40	852,851	970,190	1,249,042	25.23	49,506
2008	1,282,271.87	470,978	535,777	746,495	25.41	29,378
2009	1,700,537.87	596,209	678,238	1,022,300	25.47	40,137
2010	491,981.79	163,092	185,531	306,451	25.71	11,920
2011	13,313.91	4,162	4,735	8,579	25.84	332
2012	13,542.97	3,960	4,505	9,038	26.01	347
2013	120,366.50	32,740	37,245	83,122	26.09	3,186
2014	175,700.26	43,960	50,008	125,692	26.22	4,794
2015	1,005,101.57	228,259	259,664	745,438	26.38	28,258
2016	420,891.46	85,525	97,292	323,600	26.47	12,225
2017	7,945,321.51	1,411,884	1,606,137	6,339,184	26.61	238,226
2018	5,576,934.00	842,117	957,979	4,618,955	26.70	172,995
2019	12,120,819.67	1,490,861	1,695,980	10,424,839	26.74	389,859
2020	239,771.61	22,347	25,422	214,350	26.75	8,013
2021	14,095,145.54	862,623	981,306	13,113,839	26.82	488,957
2022	4,960,072.65	135,410	154,040	4,806,032	26.72	179,866
2023	87,212.50	410	466	86,746	26.61	3,260
	71,163,065.32	16,004,756	18,206,761	52,956,304		2,026,805

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.61 OFFICE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GREAT VALLEY OFFICE						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 6-2038						
1997	2,418.50	1,563	1,778	640	14.09	45
1998	9,925.44	6,314	7,183	2,743	14.16	194
1999	143,118.36	89,392	101,691	41,427	14.27	2,903
2000	64,989.96	39,917	45,409	19,581	14.29	1,370
2001	112,415.95	67,731	77,050	35,366	14.35	2,465
2002	105,683.23	62,279	70,848	34,836	14.46	2,409
2004	3,277.77	1,844	2,098	1,180	14.58	81
2006	1,249.35	665	756	493	14.70	34
2008	39,659.31	19,830	22,558	17,101	14.75	1,159
2009	14,501.55	6,998	7,961	6,541	14.74	444
2010	111,697.78	51,694	58,806	52,891	14.80	3,574
2011	239,185.99	105,672	120,211	118,975	14.85	8,012
2012	1,508.16	632	719	789	14.89	53
2013	2,677.34	1,060	1,206	1,472	14.88	99
2014	2,777.38	1,025	1,166	1,611	14.95	108
2015	532,746.40	182,093	207,146	325,600	14.93	21,808
2016	119,882.18	37,307	42,440	77,442	14.94	5,184
2017	39,241.21	10,878	12,375	26,867	15.00	1,791
2018	74,780.07	17,977	20,450	54,330	15.01	3,620
2019	35,327.00	7,062	8,034	27,293	15.01	1,818
2020	9,040.47	1,399	1,591	7,449	15.01	496
2021	1,028,055.50	107,432	122,213	905,842	15.00	60,389
2022	350,375.50	16,713	19,012	331,363	14.97	22,135
2023	2,562.50	21	24	2,539	14.94	170
	3,047,096.90	837,498	952,725	2,094,372		140,361
UTMA, BELL TAVERN OFFICE						
FULLY ACCRUED						
2003	5,127.76	5,128	5,128			
	5,127.76	5,128	5,128			
EASTERN DIVISION OPERATIONS CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 6-2045						
1995	3,062,720.76	1,818,644	2,069,084	993,636	18.98	52,352
1996	305,165.19	177,972	202,480	102,685	19.12	5,371
1997	34.18	20	23	11	19.30	1

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.61 OFFICE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EASTERN DIVISION OPERATIONS CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 6-2045						
1998	5,141.16	2,876	3,272	1,869	19.50	96
1999	22,043.66	12,040	13,698	8,346	19.73	423
2000	17,775.57	9,503	10,812	6,964	19.80	352
2002	128,595.95	65,378	74,381	54,215	20.07	2,701
2003	53,787.06	26,560	30,218	23,570	20.25	1,164
2004	46.74	22	25	22	20.31	1
2005	7,809.55	3,631	4,131	3,679	20.42	180
2006	366,425.54	164,488	187,139	179,286	20.56	8,720
2008	95,974.99	39,782	45,260	50,715	20.84	2,434
2009	9,089.39	3,612	4,109	4,980	20.85	239
2010	1,486.77	563	641	846	20.92	40
2011	303,770.78	108,871	123,863	179,907	21.04	8,551
2012	46,810.45	15,803	17,979	28,831	21.10	1,366
2013	69,092.19	21,757	24,753	44,339	21.21	2,090
2014	50,408.97	14,689	16,712	33,697	21.28	1,584
2015	188,326.58	50,208	57,122	131,205	21.32	6,154
2016	16,421.96	3,935	4,477	11,945	21.42	558
2017	38,040.91	8,049	9,157	28,884	21.42	1,348
2018	11,568.67	2,094	2,382	9,186	21.50	427
2019	21,888.48	3,250	3,698	18,191	21.50	846
2020	30,591.01	3,466	3,943	26,648	21.52	1,238
2021	1,289,457.09	96,838	110,173	1,179,284	21.56	54,698
2022	1,677,087.57	56,686	64,492	1,612,595	21.47	75,109
2023	415,737.50	2,411	2,743	412,994	21.43	19,272
	8,235,298.67	2,713,148	3,086,768	5,148,531		247,315
GLENSIDE BUILDING						
FULLY ACCRUED						
1957	16,729.16	16,729	16,729			
	16,729.16	16,729	16,729			
SHAMOKIN OFFICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 6-2025						
1925	10,357.50	10,358	10,358			
1949	43.16	42	43			
1951	215.78	211	216			

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.61 OFFICE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SHAMOKIN OFFICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 6-2025						
1952	12,912.02	12,607	12,912			
1953	533.75	521	534			
1966	22,999.95	22,190	23,000			
1967	622.80	601	623			
1969	311.96	300	312			
1971	151.50	146	152			
1978	1,925.00	1,835	1,925			
1979	8,511.25	8,118	8,511			
1981	751.41	715	751			
1984	7,087.46	6,701	7,087			
1985	4,503.74	4,251	4,504			
1986	15,680.45	14,810	15,680			
1989	5,533.35	5,191	5,533			
1990	743,356.45	696,228	743,356			
1991	35,970.37	33,575	35,970			
1992	8,819.93	8,218	8,820			
1993	27,286.97	25,410	27,287			
1994	30,495.03	28,318	30,495			
1995	6,910.36	6,405	6,910			
1996	50,618.27	46,716	50,618			
1997	28,222.30	25,945	28,222			
1998	19,875.74	18,250	19,876			
2000	28,400.84	25,845	28,401			
2001	68,390.99	62,031	68,391			
2002	79,929.91	72,145	79,930			
2003	15,044.05	13,519	15,044			
2004	27,422.58	24,475	27,423			
2005	46,930.64	41,651	46,931			
2006	5,742.42	5,069	5,742			
2007	53,705.39	47,030	53,705			
2008	14,326.12	12,425	14,326			
2009	12,869.26	11,060	12,869			
2010	183,782.88	156,289	183,783			
2011	442.90	372	443			
2013	4,584.80	3,728	4,585			
	1,585,269.28	1,453,301	1,585,269			

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.61 OFFICE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BUTLER BUILDING						
FULLY ACCRUED						
2006	1,827.34	1,827	1,827			
	1,827.34	1,827	1,827			
WHITE HAVEN OFFICE						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 6-2032						
1977	91,420.68	77,799	91,421			
2007	19,229.09	12,176	14,419	4,810	9.12	527
2008	100,959.62	62,393	73,886	27,074	9.12	2,969
2010	960,665.49	559,780	662,893	297,772	9.13	32,615
2011	6,666.52	3,752	4,443	2,223	9.13	243
2012	2,272.43	1,229	1,455	817	9.13	89
2013	694.35	358	424	270	9.15	30
2015	1,382.51	633	750	633	9.17	69
2016	8,352.80	3,541	4,193	4,160	9.17	454
2017	3,922.40	1,511	1,789	2,133	9.18	232
2020	6,248.45	1,438	1,703	4,546	9.20	494
2021	5,509.78	882	1,044	4,465	9.19	486
2022	118,117.86	8,918	10,561	107,557	9.18	11,716
2023	38,760.38	519	615	38,146	9.17	4,160
	1,364,202.36	734,929	869,596	494,606		54,084
OAKLAND BEACH						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 6-2028						
1997	51,750.88	43,176	51,088	663	5.11	130
1998	7,820.00	6,464	7,649	171	5.19	33
2009	1,246.99	904	1,070	177	5.23	34
	60,817.87	50,544	59,806	1,012		197
HONESDALE						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 6-2034						
1989	10,503.60	8,047	9,522	982	10.30	95
2002	20,803.57	13,641	16,141	4,663	10.90	428
2008	1,297.14	742	878	419	11.02	38

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.61 OFFICE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HONESDALE						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 6-2034						
2009	340,725.41	188,796	223,391	117,335	11.06	10,609
2010	945.54	506	599	347	11.06	31
2011	2,978.31	1,533	1,814	1,164	11.08	105
2014	4,636.08	2,045	2,420	2,216	11.09	200
2016	16,731.24	6,313	7,470	9,261	11.14	831
2017	1,524.16	519	614	910	11.14	82
2019	213,252.76	53,654	63,485	149,767	11.15	13,432
2022	270,000.00	17,064	20,191	249,809	11.13	22,445
2023	90,000.00	999	1,182	88,818	11.11	7,994
	973,397.81	293,859	347,705	625,693		56,290
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 50-R3						
2009	48,812.06	14,566	17,235	31,577	32.33	977
2010	36,364.42	10,109	11,961	24,403	33.12	737
2011	112,845.76	29,035	34,355	78,490	33.91	2,315
2012	104,460.08	24,705	29,232	75,228	34.70	2,168
2013	137,580.01	29,648	35,081	102,499	35.50	2,887
2014	782.08	152	180	602	36.30	17
2015	218,152.03	37,697	44,605	173,547	37.09	4,679
2016	237,064.38	35,844	42,412	194,652	37.89	5,137
2017	486,002.26	63,180	74,757	411,245	38.50	10,682
2018	387,503.17	41,773	49,427	338,076	39.30	8,602
2019	1,891,342.72	161,710	191,341	1,700,001	40.11	42,383
2020	99,302.00	6,256	7,402	91,900	40.92	2,246
2021	315,051.11	12,728	15,060	299,991	41.54	7,222
2022	351,242.70	6,182	7,315	343,928	41.80	8,228
2023	82,059.69	246	291	81,769	41.89	1,952
	4,508,564.47	473,831	560,655	3,947,909		100,232
	90,961,396.94	22,585,550	25,692,969	65,268,427		2,625,284

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 24.9 2.89

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CRUM CREEK PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 6-2025						
2004	5,312.35	4,741	5,142	171	2.26	76
2006	6,572.82	5,791	6,280	292	2.26	129
	11,885.17	10,532	11,422	463		205
PICKERING PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 6-2025						
2004	6,084.35	5,430	5,889	195	2.26	86
	6,084.35	5,430	5,889	195		86
NESHAMINY PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 6-2034						
1981	1,144.19	922	1,000	144	10.06	14
1989	562.11	429	465	97	10.50	9
1993	9,684.82	7,116	7,717	1,968	10.74	183
2000	29,382.48	19,854	21,532	7,851	10.92	719
2002	12,845.52	8,396	9,105	3,740	11.00	340
2004	23,376.53	14,727	15,971	7,405	11.01	673
2017	2,232.51	760	824	1,408	11.14	126
2021	10,939.78	1,483	1,608	9,331	11.15	837
2022	75,947.43	4,792	5,197	70,751	11.14	6,351
2023	24,100.00	268	291	23,809	11.12	2,141
	190,215.37	58,747	63,711	126,504		11,393
IRONWORKS						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 6-2024						
1955	183.83	181	184			
1994	23,915.98	22,897	23,916			
1995	1,368.26	1,310	1,368			
2002	5,352.67	5,053	5,353			
	30,820.74	29,441	30,821			

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BRYN MAWR GARAGE						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 6-2038						
1993	20,865.54	14,153	15,352	5,513	14.11	391
1994	2,307.72	1,546	1,677	631	14.17	45
1997	2,169.61	1,391	1,509	661	14.41	46
1999	42,975.82	26,641	28,899	14,077	14.56	967
2001	1,198.44	717	778	421	14.61	29
2004	19,517.51	10,942	11,869	7,648	14.70	520
2005	487.73	267	290	198	14.72	13
2012	13,637.87	5,703	6,186	7,452	14.96	498
2017	5,554.56	1,536	1,666	3,888	15.04	259
2019	20,530.95	4,096	4,443	16,088	15.05	1,069
2021	4,675.43	487	528	4,147	15.06	275
2022	108,546.41	5,167	5,605	102,942	15.02	6,854
2023	35,662.50	296	321	35,341	14.98	2,359
	278,130.09	72,942	79,123	199,007		13,325
GREAT VALLEY OPERATIONS						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 6-2031						
1997	3,753.18	2,861	3,103	650	8.03	81
1999	174,737.20	130,319	141,362	33,375	8.10	4,120
2002	53,345.76	38,302	41,548	11,798	8.15	1,448
2003	12,528.21	8,883	9,636	2,892	8.11	357
2004	7,012.72	4,891	5,305	1,707	8.13	210
2006	5,224.42	3,518	3,816	1,408	8.12	173
2007	119.56	79	86	34	8.17	4
2009	16,493.95	10,342	11,218	5,276	8.18	645
2014	13,864.91	7,157	7,763	6,101	8.20	744
2015	2,299.30	1,117	1,212	1,088	8.20	133
2016	9,390.72	4,241	4,600	4,790	8.20	584
2017	15,500.56	6,382	6,923	8,578	8.22	1,044
2021	1,911.94	336	364	1,547	8.21	188
2022	8,324.84	698	757	7,568	8.20	923
2023	2,562.50	38	41	2,521	8.19	308
	327,069.77	219,164	237,736	89,334		10,962

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SPRINGFIELD OPERATIONS						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 6-2044						
1984	2,156,216.79	1,495,552	1,622,285	533,932	17.12	31,188
1985	24,922.08	17,029	18,472	6,450	17.50	369
1987	32,820.24	21,940	23,799	9,021	17.73	509
1988	3,596.17	2,374	2,575	1,021	17.88	57
1990	57,608.98	36,979	40,113	17,496	18.27	958
1991	3,149.16	1,990	2,159	991	18.50	54
1992	15,522.57	9,643	10,460	5,062	18.75	270
1993	8,729.93	5,350	5,803	2,927	18.80	156
1994	2,926.05	1,767	1,917	1,009	18.87	53
1996	7,828.97	4,566	4,953	2,876	19.12	150
1997	170,364.69	97,380	105,632	64,733	19.30	3,354
1998	13,637.88	7,662	8,311	5,327	19.30	276
1999	2,881,039.73	1,580,538	1,714,473	1,166,567	19.54	59,701
2000	8,076.40	4,336	4,703	3,373	19.62	172
2002	11,384.08	5,834	6,328	5,056	19.74	256
2003	2,415.37	1,202	1,304	1,112	19.93	56
2004	995.57	482	523	473	20.01	24
2005	49,653.53	23,357	25,336	24,317	19.98	1,217
2006	87,202.27	39,581	42,935	44,267	20.15	2,197
2007	36,093.18	15,802	17,141	18,952	20.22	937
2008	8,507.46	3,588	3,892	4,615	20.22	228
2009	279,667.21	113,041	122,620	157,047	20.27	7,748
2010	116,726.52	44,940	48,748	67,978	20.36	3,339
2011	477,875.54	174,616	189,413	288,463	20.41	14,133
2012	1,027.15	353	383	644	20.50	31
2014	7,851.39	2,343	2,542	5,310	20.57	258
2015	54,054.16	14,789	16,042	38,012	20.58	1,847
2017	17,549.95	3,815	4,138	13,412	20.70	648
2018	22,671.53	4,233	4,592	18,080	20.69	874
2021	1,912.39	149	162	1,751	20.72	85
2022	11,231.21	393	426	10,805	20.66	523
2023	3,531.25	21	23	3,508	20.62	170
	6,576,789.40	3,735,645	4,052,203	2,524,586		131,838

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MEDIA - OLD GARAGE						
FULLY ACCRUED						
1964	28,863.00	28,863	28,863			
1984	6,366.00	6,366	6,366			
1989	175.00	175	175			
1995	9,492.30	9,492	9,492			
	44,896.30	44,896	44,896			
MEDIA - NEW GARAGE						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 6-2034						
1984	247,793.00	195,880	213,751	34,042	10.27	3,315
1985	42,277.00	33,196	36,225	6,052	10.33	586
1990	16,940.00	12,815	13,984	2,956	10.54	280
2008	11,286.60	6,442	7,030	4,257	11.09	384
	318,296.60	248,333	270,990	47,307		4,565
COMMERCE STREET GARAGE						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 6-2025						
1915	19.94	20	20			
1951	72.85	71	73			
1962	115.18	111	115			
1966	666.30	643	666			
1971	2,900.00	2,776	2,900			
1972	281.95	270	282			
1973	68.38	66	68			
1974	110.62	106	111			
1986	9,876.02	9,328	9,876			
1987	13,215.15	12,425	13,215			
1988	475.94	447	476			
1990	3,345.30	3,133	3,345			
2014	5,983.57	4,759	5,983			
	37,131.20	34,155	37,131			

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FENCE AT PIPE YARD - ROARING CREEK						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 6-2022						
2008	10,521.68	10,522	10,522			
	10,521.68	10,522	10,522			
GARAGE AND TOOL HOUSE AT RESERVOIR NO. 6						
FULLY ACCRUED						
1907	2,822.87	2,823	2,823			
1987	8,590.29	8,590	8,590			
1988	880.00	880	880			
1989	10,152.56	10,153	10,153			
2011	2,309.51	2,310	2,309			
	24,755.23	24,756	24,755			
BUILDING AT RESERVOIR NO. 2 - BEAR GAP						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 6-2021						
1921	641.37	641	641			
1981	10,140.88	10,141	10,141			
2008	13,047.53	13,048	13,048			
	23,829.78	23,830	23,830			
SHENANGO VALLEY TREATMENT PLANT GARAGE						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 6-2075						
2000	356,394.44	144,340	160,783	195,612	33.43	5,851
2003	5,980.54	2,149	2,394	3,587	35.20	102
2008	4,393.61	1,225	1,365	3,029	38.16	79
2021	29,015.08	1,111	1,238	27,778	43.91	633
2022	1,090,801.68	18,325	20,412	1,070,389	43.89	24,388
2023	360,375.00	1,045	1,164	359,211	43.54	8,250
	1,846,960.35	168,195	187,355	1,659,605		39,303

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WAYMART GARAGE						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 6-2034						
1992	301.29	223	248	53	10.74	5
2003	5,087.16	3,265	3,637	1,450	11.02	132
2010	3,805.16	2,033	2,265	1,541	11.12	139
2021	3,743.97	508	566	3,178	11.15	285
2022	16,248.62	1,025	1,142	15,107	11.14	1,356
2023	5,000.00	56	62	4,938	11.12	444
	34,186.20	7,110	7,920	26,266		2,361
WESTERN UTILITIES						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 6-2046						
1997	235.55	130	145	91	20.76	4
1998	44.80	24	27	18	20.91	1
2000	8,540.51	4,430	4,935	3,606	21.11	171
2008	17,418.79	6,988	7,784	9,635	22.01	438
	26,239.65	11,572	12,890	13,350		614
FAWN LAKE						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 6-2040						
1990	29,050.03	19,693	21,936	7,114	15.56	457
1991	22,891.42	15,335	17,082	5,810	15.64	371
1992	140.00	93	104	36	15.76	2
1993	4,907.00	3,212	3,578	1,329	15.70	85
1994	9,557.62	6,155	6,856	2,702	15.89	170
1995	14,955.84	9,504	10,587	4,369	15.92	274
	81,501.91	53,992	60,142	21,360		1,359

AQUA PENNSYLVANIA, INC.

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HONESDALE						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 6-2034						
2011	5,388.09	2,773	3,089	2,299	11.08	207
2022	5,625.00	355	395	5,230	11.14	469
2023	1,875.00	21	23	1,852	11.12	167
	12,888.09	3,149	3,508	9,380		843
	9,882,201.88	4,762,411	5,164,844	4,717,357		216,854
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					21.8	2.19

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BRYN MAWR						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2051						
1971	11,059.91	9,329	10,286	774	9.60	81
1990	827.32	566	624	203	15.10	13
1991	24.02	16	18	6	15.42	
1992	13,867.77	9,168	10,109	3,759	15.76	239
1993	3,440.41	2,231	2,460	981	16.12	61
1994	2,175.88	1,383	1,525	651	16.50	39
1995	1,056.10	656	723	333	16.89	20
2004	20,592.03	9,999	11,025	9,567	19.86	482
2008	3,915,511.54	1,599,878	1,764,020	2,151,491	21.35	100,772
2009	5,227,966.51	2,027,405	2,235,410	2,992,557	21.71	137,842
2010	1,438,903.31	528,365	582,573	856,330	21.97	38,977
2011	391,169.74	134,680	148,498	242,672	22.38	10,843
2012	122,346.81	39,322	43,356	78,991	22.70	3,480
2013	188,260.58	55,989	61,733	126,527	23.04	5,492
2014	154,291.08	41,983	46,290	108,001	23.41	4,613
2015	93,691.65	23,086	25,455	68,237	23.70	2,879
2016	24,784.68	5,438	5,996	18,789	24.02	782
2017	3,617.04	690	761	2,856	24.37	117
2018	495,571.80	80,035	88,246	407,325	24.66	16,518
	12,109,158.18	4,570,219	5,039,108	7,070,050		323,250
CRUM CREEK PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2029						
2004	14.81	11	12	3	6.00	
2005	3,656.31	2,726	3,006	651	6.06	107
2006	5,577.69	4,092	4,512	1,066	6.08	175
2008	15,082.19	10,678	11,774	3,309	6.08	544
2011	31,777.20	20,871	23,012	8,765	6.14	1,428
2012	75,905.88	48,307	53,263	22,643	6.14	3,688
2017	7,511.44	3,611	3,981	3,530	6.21	568
2021	11,082.69	2,428	2,677	8,406	6.24	1,347
2022	116,199.43	12,468	13,747	102,452	6.24	16,419
2023	37,500.00	735	810	36,690	6.24	5,880
	304,307.64	105,927	116,795	187,513		30,156

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RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GREEN LANE						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
1985	7,997.59	6,129	6,758	1,240	11.51	108
1992	7,665.60	5,421	5,977	1,688	12.73	133
2008	14,940.94	7,339	8,092	6,849	15.28	448
2013	15,224.93	5,775	6,367	8,857	15.96	555
2014	9,243.24	3,259	3,593	5,650	16.06	352
2015	9,955.83	3,226	3,557	6,399	16.17	396
2016	40,475.78	11,859	13,076	27,400	16.29	1,682
2017	17,588.23	4,561	5,029	12,559	16.42	765
2018	6,996.23	1,565	1,726	5,271	16.48	320
2019	3,678.94	679	749	2,930	16.58	177
2021	5,992.93	566	624	5,369	16.77	320
2022	376,999.30	16,060	17,708	359,292	16.86	21,310
2023	125,000.00	925	1,020	123,980	16.88	7,345
	641,759.54	67,364	74,275	567,485		33,911
SPRINGTON						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2039						
1987	2,071.47	1,570	1,731	340	11.42	30
1988	97.46	73	80	17	11.55	1
1992	938.84	673	742	197	12.17	16
1993	8,521.89	6,009	6,625	1,896	12.44	152
2007	369.03	192	212	157	14.46	11
2011	5,566.96	2,453	2,705	2,862	14.92	192
2013	56,560.17	22,172	24,447	32,113	15.12	2,124
2014	4,391.73	1,603	1,767	2,624	15.23	172
2015	4,524.22	1,518	1,674	2,850	15.34	186
2017	97,914.20	26,456	29,170	68,744	15.53	4,427
2018	167,600.70	39,084	43,094	124,507	15.62	7,971
2019	41,735.73	8,047	8,873	32,863	15.70	2,093
2020	40,550.39	6,010	6,627	33,924	15.80	2,147
2021	251,217.31	24,971	27,533	223,684	15.86	14,104
2022	83,739.10	3,768	4,155	79,585	15.92	4,999
	765,799.20	144,599	159,434	606,365		38,625

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RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
IRONWORKS						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2043						
1943	2,789.57	2,692	2,790			
1945	278.82	269	279			
1964	257.05	228	252	5	7.48	1
1968	1,492.97	1,291	1,425	68	8.54	8
1969	2,353.57	2,024	2,234	120	8.75	14
1975	934.99	772	852	83	10.05	8
2005	77,566.84	39,931	44,071	33,496	16.73	2,002
2007	54,601.02	26,230	28,949	25,652	17.04	1,505
2008	3,875.38	1,783	1,968	1,908	17.30	110
2013	23,279.99	8,125	8,967	14,313	18.18	787
2014	58,108.85	18,763	20,708	37,401	18.35	2,038
2015	129,020.44	37,997	41,936	87,084	18.57	4,689
2016	94,671.74	25,116	27,720	66,952	18.69	3,582
2017	22,157.22	5,185	5,723	16,435	18.82	873
2019	75,742.72	12,414	13,701	62,042	19.13	3,243
2020	18,890.99	2,358	2,602	16,289	19.28	845
	566,022.16	185,178	204,177	361,845		19,705
GREAT VALLEY OPERATIONS						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2038						
1987	87,101.28	66,632	73,468	13,633	10.98	1,242
1988	797,164.45	603,932	665,893	131,271	11.12	11,805
1989	333,208.02	249,639	275,251	57,957	11.30	5,129
1990	11,361.18	8,410	9,273	2,088	11.50	182
1991	162,804.37	119,401	131,651	31,153	11.54	2,700
1994	10,949.03	7,712	8,503	2,446	12.07	203
1998	13,504.57	8,958	9,877	3,628	12.56	289
2004	6,623.94	3,862	4,258	2,366	13.41	176
2007	1,611,002.65	860,114	948,359	662,644	13.75	48,192
2009	71,534.63	35,510	39,153	32,381	13.95	2,321
2011	7,731.73	3,507	3,867	3,865	14.16	273
2013	131,455.96	53,187	58,644	72,812	14.35	5,074
2014	67,301.20	25,440	28,050	39,251	14.40	2,726
2015	244,756.11	85,175	93,914	150,842	14.52	10,389
2016	10,892.37	3,449	3,803	7,090	14.57	487
2018	6,172.03	1,504	1,658	4,514	14.74	306
2020	17,732.17	2,764	3,048	14,685	14.89	986

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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)
GREAT VALLEY OPERATIONS						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2038						
2021	12,749.82	1,336	1,473	11,277	14.94	755
2022	60,499.98	2,880	3,175	57,325	15.00	3,822
2023	18,750.00	154	170	18,580	15.03	1,236
	3,683,295.49	2,143,566	2,363,488	1,319,807		98,293
FOXCROFT QUARRY						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
1986	478,038.53	400,548	441,643	36,396	7.11	5,119
1987	5,025.24	4,204	4,635	390	6.98	56
1989	39,871.32	32,834	36,203	3,669	7.23	507
1990	59,724.13	48,902	53,919	5,805	7.25	801
1991	1,490.13	1,211	1,335	155	7.31	21
1992	5,813.08	4,701	5,183	630	7.27	87
1996	12,378.00	9,668	10,660	1,718	7.50	229
1998	48,707.86	37,252	41,074	7,634	7.61	1,003
2003	22,845.91	16,378	18,058	4,788	7.80	614
2007	178,209.63	118,438	130,589	47,620	7.95	5,990
	852,103.83	674,136	743,300	108,804		14,427
PICKERING WEST						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2039						
2001	74,564.03	45,894	50,603	23,961	13.59	1,763
2003	790.77	464	512	279	13.92	20
2007	326,108.95	170,001	187,443	138,666	14.46	9,590
2008	28,270.46	14,220	15,679	12,592	14.57	864
2009	2,613,893.70	1,265,125	1,394,922	1,218,971	14.66	83,149
2010	50,568.77	23,403	25,804	24,765	14.80	1,673
2011	164,011.73	72,264	79,678	84,334	14.92	5,652
2012	4,397,754.00	1,834,303	2,022,496	2,375,258	15.02	158,140
2013	219,598.73	86,083	94,915	124,684	15.12	8,246
2017	9,146.73	2,471	2,725	6,422	15.53	414
2021	75,000.00	7,455	8,220	66,780	15.86	4,211
2022	25,000.00	1,125	1,240	23,760	15.92	1,492
	7,984,707.87	3,522,808	3,884,236	4,100,472		275,214

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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)
NESHAMINY						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2044						
1992	7,212.74	4,923	5,428	1,785	14.30	125
2007	3,579.38	1,686	1,859	1,720	17.70	97
2008	2,063.51	931	1,027	1,037	17.93	58
2011	13,350.54	5,177	5,708	7,642	18.55	412
2012	2,657.06	968	1,067	1,590	18.75	85
2014	7,665.83	2,408	2,655	5,011	19.11	262
2020	184,648.94	22,232	24,513	160,136	20.08	7,975
2022	112,500.00	3,994	4,404	108,096	20.39	5,301
2023	37,500.00	229	252	37,248	20.45	1,821
	371,178.00	42,548	46,913	324,265		16,136
INGRAM'S MILL SHED						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
1990	2,257.94	1,738	1,916	342	9.80	35
2005	70,161.91	42,967	47,375	22,787	11.23	2,029
2006	65,836.17	39,370	43,409	22,427	11.26	1,992
2007	15,415.09	8,959	9,878	5,537	11.35	488
2008	65,252.38	36,763	40,535	24,718	11.43	2,163
2012	4,391.61	2,105	2,321	2,071	11.67	177
	223,315.10	131,902	145,435	77,880		6,884
DWELLING AND GARAGE AT BEAR GAP PUMPING STATION						
FULLY ACCRUED						
1892	1,165.07	1,165	1,165			
1938	266.69	267	267			
1940	753.51	754	754			
1947	144.38	144	144			
1949	490.00	490	490			
1961	2,996.93	2,997	2,997			
1964	1,089.01	1,089	1,089			
1970	3,593.78	3,594	3,594			
1978	309.07	309	309			
1981	3,614.99	3,615	3,615			
1983	5,843.36	5,843	5,843			
1986	97.08	97	97			

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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)
DWELLING AND GARAGE AT BEAR GAP PUMPING STATION						
FULLY ACCRUED						
1988	4,484.11	4,484	4,484			
1990	394.15	394	394			
1991	574.30	574	574			
1994	1,350.00	1,350	1,350			
	27,166.43	27,166	27,166			
BRIDGE DECK - ROARING CREEK						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2044						
1994	2,926.97	1,935	2,136	791	14.73	54
1996	2,873.14	1,837	2,028	845	15.09	56
2009	3,583.33	1,547	1,708	1,876	18.10	104
2017	30,475.52	6,906	7,623	22,852	19.63	1,164
	39,858.96	12,225	13,495	26,364		1,378
HAWLEY TELEMETRY BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2044						
1994	66,387.19	43,895	48,454	17,933	14.73	1,217
2017	1,910.06	433	478	1,432	19.63	73
2019	350,537.16	55,455	61,215	289,322	19.95	14,502
	418,834.41	99,783	110,147	308,687		15,792
CHALFONT						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2041						
1991	884.19	629	694	190	12.89	15
1997	8,005.03	5,174	5,711	2,294	14.09	163
2001	38.67	23	25	13	14.74	1
2007	48,723.24	24,328	26,855	21,869	15.79	1,385
2015	4,771.54	1,494	1,649	3,122	17.00	184
2019	108,335.25	19,132	21,119	87,216	17.48	4,989
	170,757.92	50,780	56,054	114,704		6,737

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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)
MONROE MANOR						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2022						
1977	2,522.65	2,523	2,523			
1987	2,219.38	2,219	2,219			
1989	599.24	599	599			
2000	1,296.90	1,297	1,297			
	6,638.17	6,638	6,638			
EMBREEVILLE STORAGE SHED						
FULLY ACCRUED						
1948	3,210.00	3,210	3,210			
	3,210.00	3,210	3,210			
EMBREEVILLE CONTROL VALVE BUILDING						
FULLY ACCRUED						
1948	1,441.74	1,442	1,442			
2017	4,660.61	4,661	4,660			
	6,102.35	6,103	6,102			
WAYMART WAREHOUSE						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2043						
2003	112,725.49	61,886	68,364	44,361	16.22	2,735
2008	34,732.97	15,984	17,657	17,076	17.30	987
2009	93.30	41	45	48	17.50	3
2011	25,208.23	10,013	11,061	14,147	17.83	793
	172,759.99	87,924	97,128	75,632		4,518
DEER LAKE BOROUGH						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
2005	19,037.71	9,530	10,528	8,510	17.71	481
	19,037.71	9,530	10,528	8,510		481

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SPRINGFIELD						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2049						
2008	187,631.74	78,599	86,827	100,805	20.46	4,927
2010	88,276.41	33,201	36,677	51,600	21.15	2,440
2011	8,176.25	2,901	3,205	4,972	21.36	233
2013	272,569.09	83,706	92,469	180,100	22.00	8,186
2014	158,188.89	44,578	49,245	108,944	22.30	4,885
2015	60,533.77	15,485	17,106	43,428	22.55	1,926
2017	124,514.32	24,778	27,372	97,142	23.15	4,196
2018	1,684.05	284	314	1,370	23.42	58
	901,574.52	283,532	313,213	588,362		26,851
COMMERCE STREET						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2049						
2008	166,704.91	69,833	77,143	89,562	20.46	4,377
	166,704.91	69,833	77,143	89,562		4,377
COVE VILLAGE						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2025						
1973	905.50	869	906			
1974	353.76	340	354			
2005	1,124.71	1,000	1,125			
	2,383.97	2,209	2,384			
SECURITY SYSTEMS						
SURVIVOR CURVE.. IOWA 25-S3						
1982	75,960.80	73,978	75,961			
2001	63,476.58	50,254	55,710	7,766	5.72	1,358
2002	8,341.99	6,422	7,119	1,223	6.20	197
2005	5,272.53	3,678	4,077	1,195	7.69	155
2006	830.65	555	615	215	8.31	26
2007	63.41	40	44	19	8.94	2
2013	8,787.68	3,650	4,046	4,741	13.72	346

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SECURITY SYSTEMS						
SURVIVOR CURVE.. IOWA 25-S3						
2014	594,222.01	222,001	246,105	348,117	14.67	23,730
2015	1,204,107.53	399,402	442,767	761,341	15.61	48,773
2016	794,278.05	230,023	254,998	539,281	16.56	32,565
2017	1,634,029.52	403,115	446,883	1,187,147	17.56	67,605
2018	132,786.35	27,062	30,000	102,786	18.56	5,538
2019	564,415.83	90,815	100,675	463,741	19.56	23,709
2020	127,221.08	15,012	16,642	110,579	20.56	5,378
2021	319,619.85	24,003	26,609	293,011	21.56	13,590
2022	563,289.96	18,138	20,107	543,183	22.56	24,077
2023	152,250.00	822	911	151,339	23.18	6,529
	6,248,953.82	1,568,970	1,733,270	4,515,684		253,578
	35,685,630.17	13,816,150	15,233,639	20,451,991		1,170,313

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.5 3.28

AQUA PENNSYLVANIA, INC.

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CRUM CREEK PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2045						
1920	233.19	196	135	98	19.20	5
1988	44,959.95	27,812	19,133	25,827	21.43	1,205
1993	95,392.83	55,337	38,068	57,325	21.53	2,663
1999	5,733.54	3,010	2,071	3,663	21.50	170
2001	208,166.49	104,583	71,946	136,220	21.54	6,324
2002	23,896.14	11,702	8,050	15,846	21.62	733
2003	4,237.24	2,025	1,393	2,844	21.57	132
2004	13,010.02	6,050	4,162	8,848	21.57	410
2005	64,582.56	29,114	20,029	44,554	21.62	2,061
2006	57,375.58	24,987	17,189	40,186	21.71	1,851
2007	272,656.94	114,652	78,873	193,784	21.70	8,930
2008	22,117.37	8,971	6,171	15,946	21.61	738
2009	48,581.33	18,840	12,961	35,621	21.71	1,641
2010	36,864.77	13,677	9,409	27,456	21.62	1,270
2011	32,902.56	11,559	7,952	24,951	21.70	1,150
2014	65,457.79	18,845	12,964	52,494	21.64	2,426
2015	386,126.94	101,744	69,993	316,134	21.66	14,595
2016	30,846.60	7,329	5,042	25,805	21.66	1,191
2017	39,839.62	8,382	5,766	34,073	21.57	1,580
2021	117,280.02	8,890	6,116	111,164	21.34	5,209
2022	153,140.25	5,268	3,624	149,516	21.08	7,093
2023	48,967.13	294	202	48,765	20.79	2,346
	1,772,368.86	583,267	401,250	1,371,119		63,723
CRUM CREEK TRAVELING SCREEN						
FULLY ACCRUED						
1974	83,928.29	83,928	83,928			
1976	953.84	954	954			
2008	2,607.41	2,607	2,608			
	87,489.54	87,489	87,490			
CRUM CREEK SILTATION BASIN						
FULLY ACCRUED						
2005	2,160.08	2,160	2,160			
2007	11,565.29	11,565	11,565			
	13,725.37	13,725	13,725			

AQUA PENNSYLVANIA, INC.

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PICKERING CREEK PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2054						
1999	326,830.39	145,145	99,539	227,291	29.73	7,645
2001	35,320.65	14,905	10,222	25,099	29.79	843
2004	8,835.00	3,412	2,340	6,495	29.80	218
2005	3,446.44	1,285	881	2,565	29.87	86
2006	15,246.66	5,490	3,765	11,482	29.76	386
2009	213,730.31	67,304	46,157	167,574	29.92	5,601
2010	22,911.47	6,864	4,707	18,204	29.80	611
2011	33,100.55	9,334	6,401	26,699	29.92	892
2012	1,246.73	330	226	1,020	29.90	34
2014	9,093.80	2,061	1,413	7,680	29.86	257
2015	13,113.83	2,704	1,854	11,259	29.84	377
2017	30,497.08	4,947	3,393	27,104	29.71	912
2018	11,879.12	1,637	1,123	10,756	29.73	362
2019	142,305.16	16,009	10,979	131,326	29.58	4,440
2020	2,417.39	206	141	2,276	29.51	77
2021	114,569.91	6,462	4,432	110,138	29.30	3,759
2022	47,381.78	1,203	825	46,557	28.75	1,619
2023	3,062.50	13	9	3,054	28.20	108
	1,034,988.77	289,311	198,407	836,582		28,227
PICKERING CREEK TRAVELING SCREEN						
FULLY ACCRUED						
2008	40,908.73	40,909	40,909			
	40,908.73	40,909	40,909			
NESHAMINY CREEK PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2044						
1909	15,825.27	13,681	9,370	6,455	17.83	362
1994	222,083.35	129,608	88,768	133,315	20.51	6,500
1996	22,824.87	12,882	8,823	14,002	20.64	678
2001	26,351.60	13,526	9,264	17,088	20.62	829
2005	43,579.82	20,112	13,775	29,805	20.71	1,439
2007	3,327.96	1,436	984	2,344	20.74	113
2008	7,884.47	3,280	2,246	5,638	20.71	272
2013	670,405.77	214,396	146,840	523,566	20.74	25,244

AQUA PENNSYLVANIA, INC.

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NESHAMINY CREEK PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2044						
2014	32,072.16	9,513	6,515	25,557	20.75	1,232
2016	12,262.60	3,013	2,064	10,199	20.72	492
2017	2,405.29	523	358	2,047	20.70	99
	1,059,023.16	421,970	289,007	770,016		37,260
PERKIOMEN CREEK						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2056						
1931	29,990.71	23,114	15,831	14,160	27.30	519
1957	10,622.72	7,334	5,023	5,600	29.49	190
1958	1,257.56	863	591	666	29.58	23
1959	59.07	40	27	32	29.71	1
1965	5,612.07	3,695	2,531	3,081	29.96	103
1981	2,452.85	1,413	968	1,485	30.71	48
1986	828.49	448	307	522	31.28	17
1990	340,329.63	173,874	119,086	221,243	31.35	7,057
1996	6,665.10	3,067	2,101	4,565	31.39	145
1998	22,480.17	9,905	6,784	15,696	31.43	499
1999	22,212.84	9,549	6,540	15,673	31.50	498
2001	4,938.30	2,019	1,383	3,555	31.44	113
2002	23,594.81	9,351	6,405	17,190	31.61	544
2007	3,215.98	1,069	732	2,484	31.64	79
2010	6,975.41	2,001	1,370	5,605	31.69	177
2011	10,189.28	2,765	1,894	8,296	31.54	263
2015	56,867.41	11,192	7,665	49,202	31.62	1,556
2016	4,339.75	765	524	3,816	31.56	121
2017	38,338.61	5,931	4,062	34,276	31.42	1,091
2018	18,032.19	2,364	1,619	16,413	31.48	521
	609,002.95	270,759	185,443	423,560		13,565
PERKIOMEN CREEK TRAVELING SCREEN						
FULLY ACCRUED						
1957	583.27	583	583			
1958	783.85	784	784			
1959	1,076.19	1,076	1,076			
1973	10,429.67	10,430	10,430			
1984	4,421.25	4,421	4,421			

AQUA PENNSYLVANIA, INC.

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

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RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PERKIOMEN CREEK TRAVELING SCREEN						
FULLY ACCRUED						
1985	46,618.30	46,618	46,618			
1986	27,505.50	27,506	27,506			
1989	9,832.18	9,832	9,832			
1990	1,859.63	1,860	1,860			
1999	1,725.40	1,725	1,725			
2000	1,176.55	1,177	1,177			
	106,011.79	106,012	106,012			
GREEN LANE						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2082						
1957	5,235,167.54	3,098,172	2,114,334	3,120,834	45.36	68,801
1958	9,893.09	5,829	3,978	5,915	45.14	131
1962	136.64	77	53	84	46.77	2
1963	1,063.75	597	407	656	46.64	14
1967	992.60	537	366	626	47.34	13
1970	2,821.50	1,473	1,005	1,816	48.26	38
1978	1,724.88	818	558	1,167	49.58	24
1981	32,620.02	14,845	10,131	22,489	49.99	450
1993	5,396.01	1,991	1,359	4,037	50.90	79
1997	530.44	176	120	410	51.77	8
1998	14,675.45	4,758	3,247	11,428	51.59	222
1999	2,876.43	909	620	2,256	51.44	44
2004	12,193.59	3,224	2,200	9,993	52.17	192
2005	299,462.72	76,004	51,869	247,594	52.18	4,745
2006	2,866.94	696	475	2,392	52.21	46
2013	97,140.61	15,251	10,408	86,733	52.36	1,656
2015	343,738.53	44,480	30,355	313,383	52.13	6,012
2017	99,374.61	9,937	6,781	92,593	51.72	1,790
2019	40,850.05	2,786	1,901	38,949	51.20	761
2020	25,962.13	1,329	907	25,055	51.01	491
2021	435,444.58	14,631	9,985	425,460	50.33	8,453
2022	98,737.88	1,501	1,024	97,714	48.75	2,004
	6,763,669.99	3,300,021	2,252,085	4,511,585		95,976

AQUA PENNSYLVANIA, INC.

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SPRINGTON						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2057						
1932	1,539,081.17	1,173,242	800,674	738,407	28.30	26,092
1939	831.97	620	423	409	28.61	14
1940	843.39	628	429	415	28.36	15
1959	12,338.28	8,338	5,690	6,648	30.58	217
1964	3,562.06	2,344	1,600	1,962	30.54	64
1968	2,392.93	1,520	1,037	1,356	31.46	43
1975	767.42	462	315	452	31.62	14
1978	7,331.62	4,298	2,933	4,398	31.59	139
1980	1,692.66	970	662	1,031	31.88	32
1981	46,520.43	26,414	18,026	28,494	31.78	897
1982	6,561.18	3,690	2,518	4,043	31.71	127
1983	17,666.24	9,831	6,709	10,957	31.68	346
1984	12,567.02	6,914	4,718	7,849	31.68	248
1985	30,048.29	16,334	11,147	18,901	31.69	596
1986	27,909.83	14,976	10,220	17,690	31.74	557
1987	4,995.91	2,643	1,804	3,192	31.82	100
1988	76,939.46	40,101	27,367	49,573	31.92	1,553
1989	52,190.55	26,774	18,272	33,919	32.04	1,059
1990	3,147.71	1,588	1,084	2,064	32.18	64
1991	88,021.70	43,879	29,945	58,077	31.94	1,818
1992	3,936.12	1,924	1,313	2,623	32.14	82
1993	24,915.02	11,934	8,144	16,771	32.36	518
1994	5,625.95	2,653	1,811	3,815	32.23	118
1995	182,954.72	84,781	57,858	125,096	32.13	3,893
1996	9,370.53	4,236	2,891	6,480	32.42	200
1997	157,192.97	69,621	47,513	109,680	32.39	3,386
1999	597,279.61	252,530	172,338	424,942	32.43	13,103
2002	14,614.43	5,701	3,891	10,724	32.44	331
2003	35,363.32	13,410	9,152	26,212	32.33	811
2004	105,421.61	38,542	26,303	79,119	32.53	2,432
2007	142,435.20	46,434	31,689	110,747	32.56	3,401
2008	13,198.33	4,127	2,816	10,382	32.42	320
2009	42,452.17	12,608	8,604	33,848	32.55	1,040
2010	80,577.96	22,707	15,496	65,082	32.50	2,003
2011	87,662.42	23,283	15,889	71,773	32.50	2,208
2012	3,065.25	761	519	2,546	32.54	78
2013	19,828.97	4,582	3,127	16,702	32.44	515
2016	7,475.53	1,287	878	6,597	32.47	203
2017	286,256.44	43,110	29,420	256,836	32.42	7,922
2020	56,138.94	4,446	3,034	53,105	31.97	1,661

AQUA PENNSYLVANIA, INC.

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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)
SPRINGTON						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2057						
2021	296,521.19	15,478	10,563	285,958	31.81	8,990
2022	99,561.21	2,340	1,597	97,964	31.20	3,140
2023	7,612.50	31	21	7,591	30.46	249
	4,214,870.21	2,052,092	1,400,441	2,814,429		90,599
IRONWORKS CREEK						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2068						
1943	851,710.91	590,917	403,269	448,442	35.20	12,740
1945	27,587.61	18,875	12,881	14,706	35.89	410
1946	609.41	416	284	326	35.61	9
1950	4,336.62	2,871	1,959	2,377	37.14	64
1951	7,040.87	4,648	3,172	3,869	36.95	105
1953	349.69	227	155	195	37.77	5
1954	1,408.54	910	621	788	37.64	21
1955	830.75	535	365	466	37.52	12
1961	1,475.62	911	622	854	38.25	22
1981	2,061.06	1,050	717	1,344	40.21	33
1983	2,645.75	1,315	897	1,748	40.25	43
1987	8,431.01	3,948	2,694	5,737	40.59	141
1992	4,402.33	1,882	1,284	3,118	41.19	76
1993	3,039.83	1,275	870	2,170	41.17	53
1997	4,503.82	1,728	1,179	3,325	41.36	80
1998	3,133.00	1,171	799	2,334	41.48	56
2000	843,147.80	299,233	204,210	638,937	41.35	15,452
2002	18,695.56	6,207	4,236	14,460	41.75	346
2004	46,791.43	14,561	9,937	36,854	41.49	888
2005	130,517.18	38,920	26,561	103,956	41.77	2,489
2006	1,105,258.51	316,546	216,026	889,233	41.73	21,309
2007	791,580.23	216,893	148,018	643,562	41.72	15,426
2008	38,622.20	10,084	6,882	31,740	41.75	760
2009	10,702.25	2,649	1,808	8,894	41.81	213
2010	33,486.43	7,856	5,361	28,125	41.60	676
2011	13,892.30	3,052	2,083	11,809	41.73	283
2013	38,626.22	7,308	4,987	33,639	41.79	805

AQUA PENNSYLVANIA, INC.

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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)
IRONWORKS CREEK						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2068						
2016	112,222.58	15,677	10,699	101,524	41.56	2,443
2017	66,243.89	8,075	5,511	60,733	41.42	1,466
2019	660,403.45	55,210	37,678	622,726	41.09	15,155
	4,833,756.85	1,634,950	1,115,765	3,717,992		91,581
RIDLEY CREEK DAM						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2067						
1942	27,529.30	19,116	13,046	14,484	35.53	408
1957	39,810.52	25,391	17,328	22,483	37.34	602
2002	28,897.04	9,773	6,670	22,227	40.60	547
2003	253,725.43	82,689	56,431	197,295	40.85	4,830
2004	10,404.94	3,278	2,237	8,168	40.77	200
2006	41,555.98	12,109	8,264	33,292	40.72	818
2008	14,683.23	3,898	2,660	12,023	40.81	295
2009	14,784.30	3,720	2,539	12,246	40.90	299
2013	10,256.76	1,980	1,351	8,906	40.76	218
2017	46,484.08	5,745	3,921	42,563	40.76	1,044
2021	63,750.00	2,690	1,836	61,914	39.74	1,558
2022	21,250.00	404	276	20,974	38.77	541
	573,131.58	170,793	116,557	456,575		11,360
TOWNSHIP LINE DAM						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2094						
1988	11,371.76	4,268	2,913	8,459	57.84	146
1989	8,299.88	3,054	2,084	6,216	57.99	107
1990	9,001.99	3,243	2,213	6,789	58.16	117
1994	315,582.51	104,332	71,201	244,381	58.21	4,198
1996	7,901.90	2,473	1,688	6,214	58.72	106
2009	44,751.96	8,369	5,711	39,041	59.78	653
2010	14,330.47	2,504	1,709	12,622	60.24	210
2011	432,243.19	70,585	48,171	384,073	60.19	6,381
2012	115,931.34	17,575	11,994	103,937	60.17	1,727
2013	8,432.92	1,176	803	7,630	60.18	127
2015	24,045.43	2,758	1,882	22,163	59.82	370
2017	46,594.15	4,100	2,798	43,796	59.61	735

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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)
TOWNSHIP LINE DAM						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2094						
2021	2,310.02	68	46	2,264	57.42	39
2022	503,900.38	6,752	4,608	499,292	55.43	9,008
2023	167,709.87	386	263	167,446	53.35	3,139
	1,712,407.77	231,643	158,084	1,554,324		27,063
SHENANGO RIVER DAM						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2051						
1927	21,675.62	17,434	11,898	9,778	23.30	420
1948	32.89	25	17	16	25.25	1
2006	2,544.43	972	663	1,881	27.11	69
2011	1,910,697.67	577,031	393,793	1,516,905	27.16	55,851
2019	29,068.84	3,552	2,424	26,645	26.93	989
	1,964,019.45	599,014	408,795	1,555,224		57,330
RESERVOIR NO. 1 - BEAR GAP						
FULLY ACCRUED						
PROBABLE RETIREMENT YEAR.. 6-2067						
1891	7,531.44	7,531	7,531			
1916	16,713.69	16,714	16,714			
2000	16,335.07	16,335	16,335			
2010	90,295.31	90,295	90,295			
2017	1,812,308.05	1,812,308	1,812,308			
2019	3,606.21	3,606	3,606			
	1,946,789.77	1,946,789	1,946,790			
RESERVOIR NO. 2 - BEAR GAP						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2073						
1986	254,611.93	115,085	59,177	195,435	44.55	4,387
1989	1,913.26	827	425	1,488	44.38	34
1990	8,105.03	3,424	1,761	6,344	44.77	142
1993	4,622.99	1,843	948	3,675	44.88	82
1995	7,248.25	2,756	1,417	5,831	45.24	129
1996	11,026.95	4,100	2,108	8,919	45.19	197

AQUA PENNSYLVANIA, INC.

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RESERVOIR NO. 2 - BEAR GAP						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2073						
2000	431,045.25	144,142	74,118	356,927	45.28	7,883
2002	3,490.66	1,094	563	2,928	45.48	64
2009	122,966.64	28,405	14,606	108,361	45.77	2,368
2011	13,217.39	2,702	1,389	11,828	45.72	259
2015	8,170.62	1,190	612	7,559	45.44	166
2017	22,700.47	2,558	1,315	21,385	45.27	472
2018	253,163.46	24,051	12,367	240,796	45.25	5,321
2019	378,464.83	29,104	14,965	363,500	45.03	8,072
2021	606,756.88	23,178	11,918	594,839	44.12	13,482
2022	3,196,207.01	54,975	28,268	3,167,939	42.92	73,810
2023	1,000,000.00	3,000	1,543	998,457	41.54	24,036
	6,323,711.62	442,434	227,500	6,096,212		140,904
RESERVOIR NO. 4 - TROUT RUN						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2038						
1998	1,420.33	886	456	965	14.93	65
2011	8,976.44	3,944	2,028	6,948	14.99	464
2015	10,711.61	3,644	1,874	8,838	15.03	588
2017	21,201.81	5,877	3,022	18,180	15.00	1,212
2020	8,154.55	1,267	652	7,503	14.95	502
	50,464.74	15,618	8,031	42,434		2,831
RESERVOIR NO. 6 - ROARING CREEK						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2046						
1896	40,645.71	35,549	18,279	22,366	18.17	1,231
1902	16,907.22	14,699	7,558	9,349	18.14	515
1904	14,894.83	12,912	6,639	8,255	18.23	453
1909	17,528.16	14,953	7,689	9,839	19.59	502
1912	52,334.46	44,631	22,949	29,385	19.12	1,537
1924	321,779.22	266,916	137,249	184,531	20.30	9,090
1935	2,857.86	2,307	1,186	1,672	20.95	80
1936	6,529.34	5,268	2,709	3,821	20.77	184
1937	4,074.22	3,284	1,689	2,386	20.64	116
1938	8,187.09	6,591	3,389	4,798	20.52	234
1939	2,179.66	1,752	901	1,279	20.42	63

AQUA PENNSYLVANIA, INC.

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RESERVOIR NO. 6 - ROARING CREEK						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2046						
1941	289.24	229	118	171	21.34	8
1973	4,069.71	2,814	1,447	2,623	22.19	118
1974	21,164.41	14,548	7,481	13,684	22.17	617
1985	1,434,288.93	898,725	462,126	972,163	22.49	43,226
1991	10,817.59	6,354	3,267	7,550	22.30	339
1993	4,717.03	2,694	1,385	3,332	22.33	149
1994	22,758.81	12,759	6,561	16,198	22.53	719
2000	35,270.45	17,734	9,119	26,152	22.50	1,162
2001	41,740.99	20,520	10,551	31,190	22.50	1,386
2002	14,042.51	6,731	3,461	10,581	22.54	469
2003	53,705.28	25,032	12,871	40,834	22.62	1,805
2005	187,135.74	82,377	42,358	144,777	22.57	6,415
2007	2,999.13	1,233	634	2,365	22.56	105
2008	478,280.98	189,064	97,217	381,064	22.56	16,891
2009	8,835.59	3,341	1,718	7,118	22.61	315
2011	2,774.39	949	488	2,286	22.62	101
2012	64,507.13	20,804	10,697	53,810	22.58	2,383
2015	9,203.34	2,354	1,210	7,993	22.55	354
2016	30,289.43	6,973	3,586	26,704	22.57	1,183
2017	41,635.65	8,477	4,359	37,277	22.50	1,657
2019	218,019.04	31,220	16,053	201,966	22.43	9,004
2020	28,294.64	3,095	1,591	26,703	22.38	1,193
2021	1,872.22	136	70	1,802	22.29	81
2022	383,124.12	12,643	6,501	376,623	21.98	17,135
2023	127,500.00	727	374	127,126	21.66	5,869
	3,715,254.12	1,780,395	915,482	2,799,772		126,689
BRUSH VALLEY RESERVOIR						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2027						
1882	23,655.70	22,974	11,813	11,842	4.17	2,840
1921	21,100.18	20,180	10,377	10,724	4.64	2,311
1924	12,924.99	12,381	6,366	6,559	4.34	1,511
1935	17,538.93	16,776	8,626	8,913	3.99	2,234
1941	233.27	221	114	120	4.46	27
1983	1,385.81	1,250	643	743	4.30	173
1986	3,118.80	2,797	1,438	1,681	4.23	397
1994	23,385.72	20,371	10,475	12,911	4.25	3,038
1996	3,332.71	2,879	1,480	1,852	4.21	440

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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)
BRUSH VALLEY RESERVOIR						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2027						
2000	35,753.28	30,176	15,517	20,237	4.20	4,818
2001	113,136.70	94,741	48,716	64,421	4.22	15,266
2002	5,775.00	4,793	2,465	3,310	4.25	779
2003	1,154.81	951	489	666	4.23	157
2009	24,519.47	18,745	9,639	14,881	4.24	3,510
	287,015.37	249,235	128,157	158,858		37,501
ROADWAYS - ROARING CREEK						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2073						
1882	2,508.82	2,154	1,108	1,401	23.18	60
1886	6,473.02	5,577	2,868	3,605	21.98	164
1887	2,504.15	2,142	1,101	1,403	22.98	61
1900	749.15	616	317	432	26.51	16
1916	8,474.13	6,513	3,349	5,125	32.14	159
1919	8,186.61	6,201	3,189	4,998	33.23	150
1924	29,026.24	21,497	11,054	17,972	34.59	520
1931	3,846.25	2,788	1,434	2,413	34.84	69
1932	4,051.43	2,904	1,493	2,558	35.84	71
1934	91.24	65	33	58	36.25	2
1935	5,001.59	3,555	1,828	3,174	35.70	89
1936	3,195.60	2,246	1,155	2,041	36.70	56
1940	2,015.93	1,385	712	1,304	37.73	35
	76,124.16	57,643	29,640	46,484		1,452
ROADWAYS - PAVING ROARING CREEK						
FULLY ACCRUED						
1967	6,355.75	6,356	6,356			
1991	1,086.86	1,087	1,087			
	7,442.61	7,443	7,443			
RESERVOIR NO. 1 - MT. CARMEL						
FULLY ACCRUED						
1885	11,955.77	11,956	11,956			
1902	1,471.03	1,471	1,471			

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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)
RESERVOIR NO. 1 - MT. CARMEL						
FULLY ACCRUED						
1904	177.42	177	177			
1986	12,191.79	12,192	12,192			
1994	1,522.25	1,522	1,522			
2009	93,619.03	93,619	93,619			
2010	37,012.45	37,012	37,013			
	157,949.74	157,949	157,950			
RESERVOIR NO. 2 - MT. CARMEL						
FULLY ACCRUED						
1887	7,006.80	7,007	7,007			
1947	4,655.91	4,656	4,656			
1986	44,145.78	44,146	44,146			
1994	1,522.25	1,522	1,523			
	57,330.74	57,331	57,331			
CITIZENS WATER CO. DAM						
FULLY ACCRUED						
1984	75.66	76	76			
	75.66	76	76			
NORTH WAYNE						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2102						
2022	718,500.00	8,981	3,545	714,955	59.13	12,091
2023	236,990.06	521	206	236,784	56.69	4,177
	955,490.06	9,502	3,751	951,739		16,268
NUI FACILITIES						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2082						
2002	66,019.60	18,908	7,465	58,555	51.71	1,132
2003	38,703.34	10,624	4,194	34,509	52.19	661

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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)
NUI FACILITIES						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2082						
2004	10,864.60	2,873	1,134	9,730	52.17	187
2005	259.34	66	26	233	52.18	4
2006	874.94	213	84	791	52.21	15
	116,721.82	32,684	12,903	103,819		1,999
WAPWALLOPEN						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2025						
1925	437.76	428	169	269	2.25	120
1970	800.35	768	303	497	2.20	226
	1,238.11	1,196	472	766		346
CORNOG QUARRY						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2128						
2003	2,444,421.18	511,862	202,075	2,242,346	74.58	30,066
2004	4,470.37	897	354	4,116	74.71	55
2009	255,890.14	39,407	15,557	240,333	75.54	3,182
2015	173,414.66	16,128	6,367	167,048	75.58	2,210
	2,878,196.35	568,294	224,354	2,653,842		35,513
RED SHALE DAM						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2103						
2003	1,879.56	442	174	1,705	64.29	27
2009	11,981.00	2,092	826	11,155	64.99	172
	13,860.56	2,534	1,000	12,861		199

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ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HONESDALE						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2034						
1934	112.63	101	40	73	10.26	7
1944	832.18	734	290	542	10.54	51
1945	106.71	94	37	70	10.74	7
1961	1,138.10	970	383	755	10.71	70
1962	507.01	428	169	338	11.19	30
1963	601.80	507	200	402	11.17	36
1964	2,990.72	2,513	992	1,999	11.18	179
2014	3,675.58	1,618	639	3,037	11.13	273
	9,964.73	6,965	2,750	7,215		653
BRISTOL						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2046						
2006	30,977.51	13,178	5,202	25,775	22.62	1,139
2011	10,776.01	3,684	1,454	9,322	22.62	412
2015	4,312.65	1,103	435	3,877	22.55	172
	46,066.17	17,965	7,092	38,974		1,723
MT. JEWETT						
INTERIM SURVIVOR CURVE.. IOWA 120-R2						
PROBABLE RETIREMENT YEAR.. 6-2070						
1990	613,485.75	267,234	105,501	507,985	42.44	11,969
	613,485.75	267,234	105,501	507,985		11,969
	42,042,557.10	15,423,242	10,610,193	31,432,367		894,731
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					35.1	2.13

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ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES

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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)
SCHUYLKILL RIVER INTAKE						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 6-2041						
1961	278,314.89	223,431	233,943	44,372	15.17	2,925
1962	31,179.29	24,812	25,979	5,200	15.59	334
1963	9,204.05	7,314	7,658	1,546	15.44	100
1973	758.40	570	597	162	16.48	10
1981	92,817.42	65,882	68,982	23,836	17.07	1,396
1982	30,077.41	21,205	22,203	7,875	17.05	462
1994	7,283.64	4,523	4,736	2,548	17.55	145
1995	1,505.51	919	962	543	17.70	31
1996	79,870.96	48,074	50,336	29,535	17.69	1,670
1997	28,108.48	16,646	17,429	10,679	17.73	602
1998	35,579.34	20,693	21,667	13,913	17.80	782
1999	83,493.77	47,792	50,041	33,453	17.74	1,886
2000	16,184.29	9,094	9,522	6,662	17.74	376
2002	107,429.32	57,733	60,449	46,980	17.86	2,630
2003	21,176.29	11,126	11,649	9,527	17.84	534
2004	29,588.60	15,146	15,859	13,730	17.88	768
2005	7,788.75	3,885	4,068	3,721	17.84	209
2006	3,239.37	1,568	1,642	1,598	17.85	90
2007	1,846.36	864	905	942	17.92	53
2009	6,129.65	2,655	2,780	3,350	18.00	186
2010	6,716,883.79	2,791,537	2,922,875	3,794,008	17.93	211,601
2011	212,505.97	83,897	87,844	124,662	18.01	6,922
2015	5,260.20	1,582	1,656	3,604	18.02	200
2016	14,947.71	4,066	4,257	10,690	18.06	592
2017	30,213.64	7,297	7,640	22,573	18.06	1,250
	7,851,387.10	3,472,311	3,635,679	4,215,708		235,754
SCHUYLKILL RIVER TRAVELING SCREEN						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 6-2024						
1961	2,864.30	2,812	2,864			
1962	8,853.48	8,660	8,853			
1963	637.58	625	638			
1964	105.07	103	105			
1967	289.62	283	290			
1968	524.57	514	525			

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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)
SCHUYLKILL RIVER TRAVELING SCREEN						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 6-2024						
1989	100,303.37	96,813	100,303			
2003	126,825.27	119,228	126,160	665	1.26	528
2005	7,354.19	6,866	7,265	89	1.26	71
	247,757.45	235,904	247,003	754		599
PICKERING EAST INTAKE						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 6-2064						
1989	623,634.28	309,385	323,941	299,693	34.28	8,743
1990	922,319.02	450,092	471,268	451,051	34.36	13,127
1991	16,040.68	7,639	7,998	8,042	34.92	230
1992	220.50	103	108	113	35.04	3
1998	134,429.06	54,565	57,132	77,297	36.23	2,134
1999	134,564.48	53,045	55,541	79,024	36.49	2,166
2000	15,867.04	6,064	6,349	9,518	36.77	259
2001	67,680.69	25,028	26,206	41,475	37.07	1,119
2002	11,276.39	4,048	4,238	7,038	37.05	190
2003	10,500.65	3,629	3,800	6,701	37.39	179
2004	148,507.59	49,572	51,904	96,603	37.43	2,581
2006	37,515.92	11,499	12,040	25,476	37.90	672
2008	178,677.55	49,815	52,159	126,519	38.16	3,315
2009	90,883.16	24,120	25,255	65,628	38.06	1,724
2010	348,555.38	87,104	91,202	257,353	38.27	6,725
2011	310,851.13	72,677	76,096	234,755	38.50	6,098
2012	3,130.45	683	715	2,415	38.51	63
2017	23,858.56	3,073	3,218	20,641	38.89	531
2020	38,297.10	2,516	2,634	35,663	39.09	912
2021	4,687.50	201	210	4,477	39.07	115
2022	20,312.50	384	402	19,910	38.93	511
2023	6,250.00	20	21	6,229	38.79	161
	3,148,059.63	1,215,262	1,272,439	1,875,621		51,558
PICKERING EAST INTAKE TRAVELING SCREEN						
FULLY ACCRUED						
1989	90,471.19	90,471	90,471			
	90,471.19	90,471	90,471			

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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)
UPPER MERION INTAKE						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 6-2044						
1969	274,071.70	204,759	214,636	59,436	18.19	3,268
1971	554,483.94	407,435	427,088	127,396	18.68	6,820
1972	226,165.15	165,281	173,253	52,912	18.69	2,831
1974	828.62	598	627	202	18.82	11
1979	7,009.16	4,845	5,079	1,930	19.54	99
1983	2,232.66	1,491	1,563	670	19.77	34
1984	386,608.60	256,167	268,523	118,085	19.73	5,985
1985	1,121.85	737	773	349	19.72	18
1993	32,224.59	19,174	20,099	12,126	20.25	599
1997	28,539.94	15,948	16,717	11,823	20.33	582
1998	16,614.49	9,088	9,526	7,088	20.50	346
1999	4,710.60	2,529	2,651	2,060	20.50	100
2000	9,065.21	4,764	4,994	4,071	20.54	198
2001	329.05	169	177	152	20.62	7
	1,544,005.56	1,092,985	1,145,706	398,300		20,898
CHESTER CREEK TRAVELING SCREEN						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 6-2036						
1996	205,482.32	138,516	145,197	60,285	12.93	4,662
1997	3,083.69	2,049	2,148	936	13.01	72
1998	17,083.55	11,205	11,745	5,338	12.98	411
2001	689.00	430	451	238	13.09	18
2004	36,336.77	21,395	22,427	13,910	13.10	1,062
2008	13,110.53	6,942	7,277	5,834	13.11	445
2015	240,594.90	89,116	93,415	147,180	13.17	11,175
2016	15,554.59	5,270	5,524	10,030	13.17	762
	531,935.35	274,923	288,184	243,751		18,607
RIDLEY CREEK TRAVELING SCREEN						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 6-2033						
1942	1,214.71	1,099	1,152	63	8.54	7
1957	15,740.91	13,765	14,429	1,312	9.44	139
1997	3,210.13	2,306	2,417	793	10.09	79
2001	10,105.13	6,902	7,235	2,870	10.10	284

AQUA PENNSYLVANIA, INC.

ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RIDLEY CREEK TRAVELING SCREEN						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 6-2033						
2002	1,656.00	1,113	1,167	489	10.11	48
2003	124,745.83	82,282	86,251	38,495	10.19	3,778
2005	1,859.34	1,181	1,238	621	10.18	61
2011	36,347.55	19,475	20,414	15,933	10.18	1,565
2012	53,948.41	27,665	28,999	24,949	10.21	2,444
2013	12,574.50	6,143	6,439	6,135	10.21	601
2014	18,529.58	8,561	8,974	9,556	10.19	938
2015	30,521.19	13,176	13,812	16,710	10.20	1,638
2016	5,978.89	2,381	2,496	3,483	10.20	341
2017	15,603.90	5,625	5,896	9,708	10.20	952
2019	3,177.69	853	894	2,284	10.22	223
	335,213.76	192,527	201,814	133,400		13,098
BRISTOL WATER TREATMENT INTAKE						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 6-2060						
1964	96,762.00	68,788	72,106	24,656	23.89	1,032
2017	1,927.10	268	281	1,646	35.57	46
2021	696,268.14	32,516	34,084	662,184	35.70	18,549
2022	232,089.38	4,804	5,036	227,054	35.48	6,399
	1,027,046.62	106,376	111,507	915,540		26,026
INGRAM'S MILL INTAKE						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 6-2050						
1972	12,595.35	8,758	9,180	3,415	22.24	154
2005	731.03	296	310	421	26.11	16
2007	12,029.71	4,509	4,726	7,303	26.27	278
2008	3,737.81	1,345	1,410	2,328	26.23	89
2010	82,356.89	26,774	28,065	54,291	26.47	2,051
2011	670,101.24	206,257	216,206	453,895	26.42	17,180
2012	128,278.77	37,098	38,887	89,391	26.42	3,383
2013	148,067.92	39,845	41,767	106,301	26.48	4,014

AQUA PENNSYLVANIA, INC.

ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INGRAM'S MILL INTAKE						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 6-2050						
2014	4,199.29	1,040	1,090	3,109	26.59	117
2015	1,430.11	322	338	1,093	26.62	41
2016	2,022,646.46	409,586	429,343	1,593,303	26.58	59,944
	3,086,174.58	735,830	771,324	2,314,851		87,267
NEW BEAR GAP INTAKE CHAMBERS						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 6-2070						
1995	151,996.52	62,851	65,883	86,114	39.36	2,188
1996	26,687.97	10,779	11,299	15,389	39.48	390
1999	10,785.00	3,996	4,189	6,596	40.35	163
2012	41,483.20	8,297	8,697	32,786	43.01	762
	230,952.69	85,923	90,068	140,885		3,503
NEW SHENANGO VALLEY RAW WATER INTAKE AND PUMPING STRUCTURE						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 6-2075						
2000	1,100,180.00	377,912	396,141	704,039	43.48	16,192
2002	2,893.65	931	976	1,918	43.77	44
2017	12,120.41	1,310	1,373	10,747	47.44	227
	1,115,194.06	380,153	398,490	716,704		16,463
NEW SHENANGO VALLEY TRAVELLING SCREEN AND COMPRESSOR						
SURVIVOR CURVE.. 20-SQUARE						
2000	254,915.32	254,915	254,915			
	254,915.32	254,915	254,915			

AQUA PENNSYLVANIA, INC.

ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
EMBREEVILLE HOSPITAL - SLUDGE LAGOON						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2053						
2003	17,592.00	17,372	17,592			
2004	28.52	27	29			
	17,620.52	17,399	17,621			
EMLENTON						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 6-2033						
1909	3,358.00	3,209	3,358			
1960	332.48	290	312	20	9.19	2
1961	69.98	60	65	5	9.68	1
2013	72,789.87	35,558	38,315	34,475	10.21	3,377
2021	2,395,060.37	350,397	377,561	2,017,499	10.21	197,600
2022	798,353.45	54,767	59,013	739,341	10.19	72,556
	3,269,964.15	444,281	478,624	2,791,340		273,536
	22,750,697.98	8,599,260	9,003,845	13,746,854		747,309
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					18.4	3.28

AQUA PENNSYLVANIA, INC.

ACCOUNT 307 WELLS AND SPRINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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 50-R2.5						
1966	586.61	509	498	89	8.61	10
1967	15,557.46	13,443	13,148	2,409	8.77	275
1968	12,664.50	10,817	10,580	2,084	9.35	223
1969	70,624.73	59,975	58,660	11,965	9.54	1,254
1970	44,487.58	37,548	36,725	7,763	9.75	796
1971	28,082.61	23,398	22,885	5,198	10.36	502
1972	30,451.95	25,190	24,638	5,814	10.60	548
1973	88,786.10	72,885	71,287	17,499	10.85	1,613
1974	135,469.37	109,622	107,218	28,251	11.49	2,459
1975	17,011.31	13,646	13,347	3,664	11.77	311
1976	2,940.80	2,324	2,273	668	12.42	54
1977	3,311.95	2,591	2,534	778	12.73	61
1978	424,589.99	328,718	321,510	103,080	13.05	7,899
1979	102,990.81	78,397	76,678	26,313	13.72	1,918
1980	142,959.86	107,563	105,204	37,756	14.07	2,683
1981	147,242.69	108,812	106,426	40,817	14.75	2,767
1982	28,772.66	20,987	20,527	8,246	15.12	545
1983	16,234.11	11,616	11,361	4,873	15.81	308
1984	473,228.08	333,720	326,402	146,826	16.20	9,063
1985	165,607.94	114,402	111,893	53,715	16.90	3,178
1986	265,845.59	180,748	176,784	89,062	17.30	5,148
1987	240,845.39	160,162	156,650	84,195	18.01	4,675
1988	395,861.28	258,616	252,945	142,916	18.44	7,750
1989	309,454.07	197,401	193,072	116,382	19.16	6,074
1990	355,257.92	222,214	217,341	137,917	19.61	7,033
1991	341,346.68	208,085	203,522	137,825	20.33	6,779
1992	199,433.48	118,982	116,373	83,060	20.79	3,995
1993	114,517.69	66,432	64,975	49,543	21.53	2,301
1994	164,654.94	93,261	91,216	73,439	22.01	3,337
1995	566,589.96	311,285	304,459	262,131	22.76	11,517
1996	94,777.67	50,706	49,594	45,184	23.25	1,943
1997	360,848.15	186,775	182,679	178,169	24.00	7,424
1998	543,350.64	272,979	266,993	276,358	24.51	11,275
1999	1,378,778.53	668,018	653,369	725,410	25.27	28,706
2000	1,607,076.54	753,076	736,562	870,515	25.80	33,741
2001	114,178.64	51,403	50,276	63,903	26.56	2,406
2002	6,918,933.96	3,000,742	2,934,940	3,983,994	27.10	147,011
2003	699,995.29	290,358	283,991	416,004	27.87	14,927
2004	1,399,478.99	556,293	544,094	855,385	28.42	30,098
2005	1,132,799.07	428,311	418,919	713,880	29.20	24,448
2006	1,813,938.07	653,199	638,875	1,175,063	29.76	39,485
2007	2,312,112.70	790,280	772,950	1,539,163	30.33	50,747
2008	4,908,094.63	1,578,443	1,543,830	3,364,265	31.12	108,106
2009	3,067,176.46	927,821	907,475	2,159,701	31.70	68,129

AQUA PENNSYLVANIA, INC.

ACCOUNT 307 WELLS AND SPRINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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 50-R2.5						
2010	4,632,855.24	1,311,098	1,282,347	3,350,508	32.30	103,731
2011	2,566,668.25	672,467	657,721	1,908,947	33.09	57,690
2012	5,059,112.22	1,223,799	1,196,962	3,862,150	33.69	114,638
2013	1,420,728.64	314,407	307,512	1,113,217	34.30	32,455
2014	819,539.34	164,236	160,635	658,904	34.92	18,869
2015	1,676,620.20	300,115	293,534	1,383,086	35.54	38,916
2016	2,029,650.37	319,264	312,263	1,717,387	36.17	47,481
2017	1,211,647.48	164,421	160,815	1,050,832	36.62	28,696
2018	2,508,443.11	284,708	278,465	2,229,978	37.09	60,123
2019	2,993,484.97	271,808	265,848	2,727,637	37.57	72,601
2020	1,300,422.84	87,909	85,981	1,214,442	37.90	32,043
2021	5,774,316.75	254,647	249,063	5,525,254	37.93	145,670
2022	7,629,538.52	150,302	147,006	7,482,533	37.27	200,766
2023	1,902,382.52	6,468	6,326	1,896,057	36.24	52,319
	72,782,357.90	19,027,402	18,610,156	54,172,202		1,669,520

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.4 2.29

AQUA PENNSYLVANIA, INC.

ACCOUNT 310.4 OTHER POWER PRODUCTION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CRUM CREEK						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
2010	164,226.76	87,533	85,621	78,606	11.17	7,037
2011	24,369.48	12,484	12,211	12,158	11.19	1,087
2014	5,925.75	2,593	2,536	3,389	11.25	301
2015	939,887.65	383,098	374,729	565,159	11.26	50,192
2016	3,180.98	1,190	1,164	2,017	11.30	178
2018	2,491.32	738	722	1,769	11.28	157
2019	44,664.06	11,170	10,926	33,738	11.24	3,002
2021	2,161,177.85	295,433	288,979	1,872,199	11.05	169,430
2022	875,096.16	57,231	55,981	819,115	10.72	76,410
2023	51,562.50	614	601	50,962	10.37	4,914
	4,272,582.51	852,084	833,470	3,439,113		312,708
GREAT VALLEY						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
1986	23,220.03	19,542	19,115	4,105	6.92	593
2008	240,347.39	157,404	153,966	86,382	7.77	11,117
	263,567.42	176,946	173,081	90,486		11,710
PICKERING						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
2007	13,982.36	8,743	8,552	5,430	9.44	575
2009	945,160.62	558,779	546,572	398,588	9.51	41,913
2011	7,406,485.62	4,081,714	3,992,548	3,413,938	9.57	356,733
2012	4,448.09	2,353	2,302	2,146	9.58	224
2013	14,244.41	7,181	7,024	7,220	9.59	753
2014	14,681.29	7,002	6,849	7,832	9.60	816
2015	148,078.82	66,102	64,658	83,421	9.61	8,681
2016	2,050.04	845	827	1,223	9.62	127
2017	12,629.71	4,727	4,624	8,006	9.61	833
2018	16,376.67	5,414	5,296	11,081	9.62	1,152
2019	339,223.60	95,390	93,306	245,917	9.58	25,670
2020	1,954.44	437	427	1,527	9.55	160

AQUA PENNSYLVANIA, INC.

ACCOUNT 310.4 OTHER POWER PRODUCTION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PICKERING						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
2021	26,260.76	4,099	4,009	22,251	9.46	2,352
2022	449,967.59	33,838	33,099	416,869	9.22	45,214
2023	149,989.20	2,055	2,010	147,979	8.97	16,497
	9,545,533.22	4,878,679	4,772,103	4,773,430		501,700
POCOPSON						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
1987	19,315.33	15,951	15,603	3,712	7.54	492
	19,315.33	15,951	15,603	3,712		492
SPROUL ROAD						
FULLY ACCRUED						
2007	1,804.46	1,804	1,804			
	1,804.46	1,804	1,804			
UPPER MERION						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2052						
2007	977,654.44	429,581	420,194	557,460	20.09	27,748
2008	46,975.93	19,749	19,317	27,658	20.34	1,360
2013	1,404.09	441	431	973	21.30	46
2014	9,937.89	2,878	2,815	7,123	21.46	332
2017	44,225.06	9,283	9,080	35,145	21.65	1,623
2019	5,899.66	878	859	5,041	21.44	235
2020	284,916.70	32,680	31,966	252,951	21.23	11,915
	1,371,013.77	495,490	484,663	886,351		43,259

AQUA PENNSYLVANIA, INC.

ACCOUNT 310.4 OTHER POWER PRODUCTION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MEDIA						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
1988	64,044.11	51,632	50,504	13,540	8.35	1,622
2008	1,116.71	680	665	452	9.46	48
	65,160.82	52,312	51,169	13,992		1,670
CROYDON						
FULLY ACCRUED						
2007	12,072.91	12,073	12,073			
	12,072.91	12,073	12,073			
BRISTOL TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
1975	18,859.97	16,031	15,680	3,180	8.43	377
1991	782.07	566	554	228	12.11	19
2007	11,963.34	6,219	6,083	5,880	14.55	404
2017	82,775.91	22,896	22,395	60,381	15.04	4,015
2018	353,415.76	84,961	83,101	270,314	15.01	18,009
2021	116,293.20	12,455	12,182	104,111	14.59	7,136
2022	38,764.40	1,969	1,926	36,838	14.00	2,631
	622,854.65	145,097	141,921	480,934		32,591
NUI TRAILER MOUNTED GENERATORS						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
2003	35,507.92	24,124	23,596	11,912	9.32	1,278
2004	5,284.34	3,527	3,450	1,835	9.34	196
2006	54,126.72	34,630	33,872	20,255	9.43	2,148
	94,918.98	62,281	60,918	34,001		3,622

AQUA PENNSYLVANIA, INC.

ACCOUNT 310.4 OTHER POWER PRODUCTION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FIELD CREST						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
2005	74,845.96	48,889	47,819	27,027	9.42	2,869
2006	219.06	140	137	82	9.43	9
	75,065.02	49,029	47,956	27,109		2,878
BRYN MAWR						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2051						
2006	407,478.01	187,684	183,576	223,902	19.61	11,418
2008	32,145.44	13,607	13,309	18,836	20.09	938
2009	52,906.28	21,385	20,917	31,989	20.27	1,578
2011	157,521.24	57,196	55,944	101,577	20.61	4,929
2013	3,918.24	1,245	1,218	2,700	20.93	129
2014	20,731.51	6,076	5,943	14,788	21.10	701
2019	382,841.48	57,847	56,581	326,261	21.06	15,492
	1,057,542.20	345,040	337,488	720,054		35,185
BEAR GAP						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2052						
2007	148,617.66	65,303	63,874	84,744	20.09	4,218
2008	5,853.67	2,461	2,407	3,447	20.34	169
2013	813.60	255	249	564	21.30	26
2015	1,724.93	456	446	1,279	21.57	59
2016	36,513.42	8,701	8,511	28,003	21.58	1,298
2017	1,509.41	317	310	1,199	21.65	55
	195,032.69	77,493	75,797	119,236		5,825
CHESTER VALLEY						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2052						
2007	55,514.18	24,393	23,859	31,655	20.09	1,576
2008	20,558.00	8,643	8,454	12,104	20.34	595
	76,072.18	33,036	32,313	43,759		2,171

AQUA PENNSYLVANIA, INC.

ACCOUNT 310.4 OTHER POWER PRODUCTION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CHALFONT						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2043						
2008	106,180.77	50,117	49,020	57,161	16.50	3,464
	106,180.77	50,117	49,020	57,161		3,464
SIDLEY HILL						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2043						
2008	115,232.44	54,390	53,200	62,032	16.50	3,760
	115,232.44	54,390	53,200	62,032		3,760
BELL TAVERN						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2043						
2008	122,469.87	57,806	56,541	65,929	16.50	3,996
	122,469.87	57,806	56,541	65,929		3,996
VARIOUS GENERATORS						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2044						
1990	26,334.60	18,803	18,391	7,943	13.12	605
1992	27,864.12	19,279	18,857	9,007	13.69	658
1996	14,921.68	9,620	9,409	5,512	14.74	374
2000	92,934.51	55,185	53,977	38,957	15.56	2,504
2003	2,527.82	1,388	1,358	1,170	16.22	72
2009	75,891.63	33,810	33,070	42,822	17.11	2,503
2010	428,930.39	182,124	178,138	250,793	17.28	14,513
2011	547,140.45	221,154	216,313	330,827	17.32	19,101
2012	127,497.39	48,653	47,588	79,909	17.42	4,587
2013	301,621.95	107,920	105,558	196,064	17.50	11,204
2014	194,523.84	64,679	63,263	131,261	17.57	7,471
2015	1,049,160.58	320,414	313,401	735,760	17.63	41,733
2016	399,387.78	110,551	108,131	291,256	17.64	16,511
2017	463,635.07	114,101	111,604	352,031	17.61	19,990
2018	1,547,858.43	329,384	322,175	1,225,684	17.57	69,760
2019	4,959,360.37	873,839	854,713	4,104,648	17.53	234,150
2020	1,872,388.02	256,517	250,902	1,621,486	17.33	93,565

AQUA PENNSYLVANIA, INC.

ACCOUNT 310.4 OTHER POWER PRODUCTION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
VARIOUS GENERATORS						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2044						
2021	834,110.42	77,823	76,120	757,991	17.01	44,561
2022	1,015,317.31	44,979	43,995	971,323	16.17	60,069
2023	295,242.95	2,391	2,339	292,904	15.28	19,169
	14,276,649.31	2,892,614	2,829,301	11,447,348		663,100
INGRAM'S MILL SOLAR						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2035						
2010	6,510,805.00	3,320,511	3,247,832	3,262,973	12.25	266,365
2011	13,029.87	6,379	6,239	6,790	12.25	554
2017	10,182.04	3,253	3,182	7,000	12.25	571
	6,534,016.91	3,330,143	3,257,253	3,276,764		267,490
	38,827,085.46	13,582,385	13,285,674	25,541,411		1,895,621
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					13.5	4.88

AQUA PENNSYLVANIA, INC.

ACCOUNT 311 ELECTRIC PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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-S2.5						
1953	734.99	733	735			
1956	494.69	489	493	2	0.82	2
1963	439.45	425	429	10	1.98	5
1967	239.57	228	230	10	2.73	4
1970	6,664.20	6,258	6,315	349	3.43	102
1971	2,243.94	2,102	2,121	123	3.50	35
1980	6,992.55	6,188	6,244	749	5.56	135
1985	6,238.77	5,276	5,324	915	6.89	133
1986	319,988.65	268,118	270,541	49,448	7.11	6,955
1987	2,678,812.22	2,212,163	2,232,156	446,656	7.54	59,238
1988	993,530.95	811,317	818,649	174,882	7.80	22,421
1989	1,088,965.63	878,360	886,298	202,668	8.09	25,052
1990	982,478.69	778,713	785,751	196,728	8.57	22,955
1991	7,493,615.50	5,852,514	5,905,407	1,588,208	8.90	178,450
1992	828,437.49	636,903	642,659	185,778	9.25	20,084
1993	2,802,275.45	2,109,273	2,128,336	673,939	9.77	68,980
1994	910,746.59	672,951	679,033	231,714	10.16	22,806
1995	2,945,678.74	2,133,555	2,152,838	792,841	10.56	75,080
1996	1,265,147.56	893,447	901,522	363,626	11.13	32,671
1997	2,233,841.72	1,541,574	1,555,506	678,336	11.56	58,680
1998	1,581,580.02	1,060,766	1,070,353	511,227	12.15	42,076
1999	2,221,231.77	1,450,686	1,463,797	757,435	12.61	60,066
2000	4,257,179.34	2,692,240	2,716,572	1,540,607	13.22	116,536
2001	1,981,244.16	1,210,936	1,221,880	759,364	13.84	54,867
2002	975,712.46	574,987	580,184	395,528	14.46	27,353
2003	578,716.35	328,016	330,981	247,735	15.09	16,417
2004	1,505,038.53	815,580	822,951	682,088	15.85	43,034
2005	2,410,453.74	1,249,338	1,260,629	1,149,825	16.50	69,686
2006	3,070,016.68	1,511,676	1,525,338	1,544,679	17.27	89,443
2007	6,712,588.86	3,129,409	3,157,692	3,554,897	18.03	197,166
2008	2,024,714.02	890,064	898,108	1,126,606	18.81	59,894
2009	2,585,678.67	1,062,973	1,072,580	1,513,099	19.70	76,807
2010	2,485,079.89	953,774	962,394	1,522,686	20.47	74,386
2011	5,142,376.66	1,824,515	1,841,004	3,301,373	21.36	154,559
2012	4,863,148.72	1,583,928	1,598,243	3,264,906	22.25	146,737
2013	3,559,303.20	1,054,977	1,064,512	2,494,791	23.14	107,813
2014	2,068,606.26	552,111	557,101	1,511,505	24.04	62,875
2015	5,075,916.51	1,199,947	1,210,792	3,865,125	25.04	154,358
2016	2,133,890.70	440,862	444,846	1,689,045	25.93	65,139
2017	4,169,836.02	733,891	740,524	3,429,312	26.93	127,342
2018	3,614,523.95	525,552	530,302	3,084,222	27.93	110,427
2019	2,991,431.25	344,314	347,426	2,644,005	28.82	91,742
2020	3,781,984.17	319,199	322,083	3,459,901	29.82	116,026

AQUA PENNSYLVANIA, INC.

ACCOUNT 311 ELECTRIC PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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-S2.5						
2021	6,374,284.83	342,299	345,392	6,028,893	30.82	195,616
2022	6,548,398.79	150,613	151,974	6,396,425	31.82	201,019
2023	1,502,593.45	5,710	5,762	1,496,831	32.45	46,127
	108,783,096.35	44,818,950	45,224,007	63,559,089		3,101,299
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					20.5	2.85

AQUA PENNSYLVANIA, INC.

ACCOUNT 320.1 PURIFICATION SYSTEM - STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NESHAMINY						
INTERIM SURVIVOR CURVE.. IOWA 80-S0						
PROBABLE RETIREMENT YEAR.. 6-2049						
1909	39,520.46	35,063	35,516	4,005	14.46	277
1922	3,281.05	2,810	2,846	435	16.89	26
1924	9,901.76	8,409	8,518	1,384	17.53	79
1926	1,999.91	1,683	1,705	295	18.20	16
1931	16,283.07	13,595	13,771	2,512	18.14	138
1932	7,359.28	6,144	6,223	1,136	17.95	63
1935	778.60	642	650	128	18.64	7
1939	198.76	161	163	36	19.34	2
1943	83.71	67	68	16	19.26	1
1948	388,664.69	307,978	311,956	76,708	19.58	3,918
1949	2,367.64	1,868	1,892	476	19.71	24
1950	239.07	188	190	49	19.84	2
1952	9.03	7	7	2	20.16	
1953	139.34	108	109	30	20.34	1
1956	585.58	446	452	134	20.96	6
1961	30,441.87	22,746	23,040	7,402	20.89	354
1962	100,279.01	74,327	75,287	24,992	21.21	1,178
1963	270.65	201	204	67	20.90	3
1965	1,452.15	1,065	1,079	373	20.99	18
1967	8,738.26	6,333	6,415	2,323	21.17	110
1969	32.66	23	23	9	21.44	
1970	568.35	405	410	158	21.33	7
1971	799.95	563	570	230	21.78	11
1972	388,337.80	271,992	275,505	112,832	21.71	5,197
1973	5,502.90	3,833	3,883	1,620	21.68	75
1974	8,308.87	5,751	5,825	2,484	21.68	115
1975	2,113.44	1,453	1,472	642	21.69	30
1976	1,355.79	925	937	419	21.74	19
1977	2,998.53	2,030	2,056	942	21.82	43
1978	32,954.76	22,119	22,405	10,550	21.92	481
1979	1,981.98	1,318	1,335	647	22.04	29
1981	6,087.76	3,991	4,043	2,045	21.94	93
1982	7,964.66	5,160	5,227	2,738	22.14	124
1984	361.22	230	233	128	22.23	6
1985	12,410.30	7,823	7,924	4,486	22.13	203
1986	18,123.06	11,256	11,401	6,722	22.42	300
1987	6,411.35	3,942	3,993	2,418	22.39	108
1988	30,016.66	18,253	18,489	11,528	22.39	515
1990	26,534.20	15,729	15,932	10,602	22.50	471
1991	69,639.97	40,684	41,210	28,430	22.60	1,258
1992	89.49	52	53	37	22.44	2
1993	22,227.45	12,630	12,793	9,434	22.61	417

AQUA PENNSYLVANIA, INC.

ACCOUNT 320.1 PURIFICATION SYSTEM - STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NESHAMINY						
INTERIM SURVIVOR CURVE.. IOWA 80-S0						
PROBABLE RETIREMENT YEAR.. 6-2049						
1994	97,799.88	54,827	55,535	42,265	22.53	1,876
1995	105,469.88	57,945	58,693	46,776	22.76	2,055
1996	44,184.43	23,877	24,185	19,999	22.75	879
1997	15,843.05	8,403	8,512	7,332	22.80	322
1999	12,877.68	6,544	6,629	6,249	22.98	272
2001	133,675.67	65,127	65,968	67,707	22.89	2,958
2003	102,579.16	47,412	48,024	54,555	22.98	2,374
2004	6,881,197.88	3,083,465	3,123,295	3,757,903	23.09	162,750
2005	829,534.43	360,765	365,425	464,109	23.07	20,117
2006	31,409.89	13,205	13,376	18,034	23.09	781
2008	48,203.01	18,698	18,940	29,263	23.27	1,258
2010	3,055,425.78	1,079,176	1,093,116	1,962,310	23.35	84,039
2012	19,594,085.33	6,172,137	6,251,864	13,342,221	23.38	570,668
2013	2,972,350.36	875,060	886,363	2,085,987	23.36	89,297
2019	11,961.64	1,641	1,662	10,299	23.57	437
2021	156,478.83	10,813	10,953	145,526	23.57	6,174
2022	708,421.54	21,890	22,173	686,249	23.52	29,177
2023	218,750.00	1,159	1,174	217,576	23.46	9,274
	36,277,663.48	12,816,147	12,981,696	23,295,967		1,000,435
PICKERING						
INTERIM SURVIVOR CURVE.. IOWA 80-S0						
PROBABLE RETIREMENT YEAR.. 6-2040						
1996	539,060.42	337,452	341,811	197,250	15.98	12,344
1997	1,927,121.34	1,190,961	1,206,345	720,777	15.92	45,275
2001	123,168.34	70,994	71,911	51,257	15.98	3,208
2002	1,895,551.19	1,069,849	1,083,668	811,883	16.01	50,711
2003	297,218.60	163,767	165,882	131,336	16.09	8,163
2004	228.53	123	125	104	16.09	6
2005	606,940.25	318,886	323,005	283,935	16.03	17,713
2006	421,643.10	214,701	217,474	204,169	16.14	12,650
2007	21,594.81	10,681	10,819	10,776	16.10	669
2008	52,703.13	25,187	25,512	27,191	16.11	1,688
2009	1,611.54	740	750	862	16.19	53
2010	142,493.83	62,868	63,680	78,814	16.15	4,880
2011	3,809,153.65	1,602,130	1,622,825	2,186,329	16.18	135,125
2012	80,075.05	31,934	32,346	47,729	16.20	2,946
2019	333,074.66	62,218	63,022	270,053	16.33	16,537

AQUA PENNSYLVANIA, INC.

ACCOUNT 320.1 PURIFICATION SYSTEM - STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PICKERING						
INTERIM SURVIVOR CURVE.. IOWA 80-S0						
PROBABLE RETIREMENT YEAR.. 6-2040						
2021	319,513.94	30,929	31,329	288,185	16.33	17,648
2022	1,459,456.50	64,070	64,898	1,394,559	16.34	85,346
2023	450,937.51	3,427	3,471	447,466	16.32	27,418
	12,481,546.39	5,260,917	5,328,873	7,152,673		442,380
CRUM CREEK						
INTERIM SURVIVOR CURVE.. IOWA 80-S0						
PROBABLE RETIREMENT YEAR.. 6-2043						
1995	16,919.13	10,189	10,321	6,599	18.33	360
1996	772,168.51	458,514	464,437	307,732	18.30	16,816
1997	1,325,656.41	774,846	784,855	540,802	18.30	29,552
1999	5,844.75	3,290	3,332	2,512	18.44	136
2000	19,962.62	11,035	11,178	8,785	18.40	477
2001	167,971.74	90,973	92,148	75,824	18.41	4,119
2002	51,967.30	27,496	27,851	24,116	18.47	1,306
2003	155,317.33	80,066	81,100	74,217	18.56	3,999
2006	11,598,831.87	5,497,846	5,568,863	6,029,969	18.59	324,366
2007	594,671.76	272,538	276,058	318,613	18.62	17,111
2008	184,564.61	81,670	82,725	101,840	18.58	5,481
2009	18,003.06	7,650	7,749	10,254	18.61	551
2010	26,079.21	10,573	10,710	15,370	18.70	822
2012	2,812.21	1,025	1,038	1,774	18.75	95
2018	4,916.53	990	1,003	3,914	18.83	208
2019	47,754.84	7,918	8,020	39,735	18.87	2,106
2021	495,166.38	42,040	42,583	452,583	18.87	23,984
2022	3,760,035.81	143,633	145,488	3,614,547	18.86	191,651
2023	1,198,207.54	7,908	8,010	1,190,197	18.81	63,275
	20,446,851.61	7,530,200	7,627,469	12,819,383		686,415
UPPER MERION						
INTERIM SURVIVOR CURVE.. IOWA 80-S0						
PROBABLE RETIREMENT YEAR.. 6-2053						
1972	425,579.20	289,394	293,132	132,447	23.88	5,546
1973	9,603.62	6,498	6,582	3,022	23.78	127
1974	275.58	184	186	89	24.24	4
1975	1,545.97	1,026	1,039	507	24.19	21
1976	763.38	503	509	254	24.17	11

AQUA PENNSYLVANIA, INC.

ACCOUNT 320.1 PURIFICATION SYSTEM - STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UPPER MERION						
INTERIM SURVIVOR CURVE.. IOWA 80-S0						
PROBABLE RETIREMENT YEAR.. 6-2053						
1979	402.38	259	262	140	24.28	6
1983	792,377.37	488,184	494,490	297,887	24.77	12,026
1984	13,510.17	8,220	8,326	5,184	24.94	208
1985	1,322.57	799	809	513	24.75	21
1991	10,254.14	5,730	5,804	4,450	25.07	178
1992	71.09	39	40	32	25.12	1
1993	3,609,431.09	1,954,146	1,979,388	1,630,043	25.20	64,684
1994	5,352.79	2,847	2,884	2,469	25.30	98
2007	17,090.68	6,460	6,543	10,547	25.92	407
2008	194,547.36	70,309	71,217	123,330	26.07	4,731
2009	808,159.98	278,896	282,499	525,661	26.09	20,148
2010	31,533.99	10,334	10,467	21,067	26.16	805
2019	49,094.37	6,112	6,191	42,903	26.37	1,627
2020	3,783,184.42	356,754	361,362	3,421,822	26.41	129,565
2021	204,796.90	12,759	12,924	191,873	26.34	7,284
2022	859,568.08	23,810	24,118	835,451	26.35	31,706
2023	263,750.00	1,240	1,256	262,494	26.26	9,996
	11,082,215.13	3,524,503	3,570,030	7,512,185		289,200
PICKERING EAST						
INTERIM SURVIVOR CURVE.. IOWA 80-S0						
PROBABLE RETIREMENT YEAR.. 6-2066						
1990	793,006.01	399,992	405,159	387,847	32.18	12,052
1991	4,567,259.55	2,276,779	2,306,189	2,261,071	31.94	70,791
1992	9,355.93	4,574	4,633	4,723	32.14	147
1994	5,284.11	2,491	2,523	2,761	32.23	86
2001	2,335.64	930	942	1,394	32.90	42
2003	43,314.49	16,169	16,378	26,937	33.16	812
2004	17,757.46	6,393	6,476	11,282	33.33	338
2007	2,026.11	648	656	1,370	33.51	41
2008	249,704.07	76,235	77,220	172,484	33.56	5,140
2009	130,426.49	37,837	38,326	92,101	33.64	2,738
2010	741,105.37	203,137	205,761	535,344	33.76	15,857
2012	1,937.27	466	472	1,465	33.89	43
2018	79,881.65	9,793	9,919	69,962	34.01	2,057
2019	7,223.05	715	724	6,499	34.13	190

AQUA PENNSYLVANIA, INC.

ACCOUNT 320.1 PURIFICATION SYSTEM - STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PICKERING EAST						
INTERIM SURVIVOR CURVE.. IOWA 80-S0						
PROBABLE RETIREMENT YEAR.. 6-2066						
2021	118,883.44	5,825	5,900	112,983	33.96	3,327
2022	279,638.46	6,068	6,146	273,492	33.85	8,080
2023	80,000.00	296	300	79,700	33.77	2,360
	7,129,139.10	3,048,348	3,087,724	4,041,415		124,101
MEDIA FILTRATION PLANT						
INTERIM SURVIVOR CURVE.. IOWA 80-S0						
PROBABLE RETIREMENT YEAR.. 6-2038						
1957	32,205.53	26,679	27,024	5,182	13.62	380
1982	79,418.90	59,223	59,988	19,431	13.90	1,398
1988	2,747,109.69	1,957,041	1,982,321	764,789	14.03	54,511
1989	740,397.59	522,276	529,022	211,375	14.10	14,991
1992	27,690.98	18,988	19,233	8,458	14.09	600
1995	39,779.64	26,270	26,609	13,170	14.27	923
1997	130,573.03	84,063	85,149	45,424	14.25	3,188
2021	52,334.07	5,605	5,677	46,657	14.59	3,198
2022	339,953.71	16,624	16,839	323,115	14.59	22,146
2023	107,500.00	914	926	106,574	14.58	7,310
	4,296,963.14	2,717,683	2,752,788	1,544,175		108,645
BRISTOL TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 80-S0						
PROBABLE RETIREMENT YEAR.. 6-2060						
1973	75,394.35	48,388	49,013	26,381	27.77	950
1977	108,732.34	67,653	68,527	40,205	27.78	1,447
1992	19,925.59	10,232	10,364	9,561	29.13	328
1993	546,171.88	274,615	278,162	268,010	29.42	9,110
1996	2,491.61	1,187	1,202	1,289	29.43	44
1998	7,024,104.90	3,198,777	3,240,096	3,784,009	29.60	127,838
1999	3,123,988.90	1,387,363	1,405,284	1,718,705	29.73	57,810
2000	510,060.39	220,448	223,296	286,765	29.88	9,597
2001	5,791.72	2,444	2,476	3,316	29.79	111
2005	14,141.13	5,246	5,314	8,827	30.10	293
2007	15,291.41	5,227	5,295	9,997	30.33	330
2008	32,472.75	10,632	10,769	21,703	30.30	716
2009	10,645.68	3,309	3,352	7,294	30.50	239
2010	85,634.99	25,220	25,546	60,089	30.54	1,968

AQUA PENNSYLVANIA, INC.

ACCOUNT 320.1 PURIFICATION SYSTEM - STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BRISTOL TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 80-S0						
PROBABLE RETIREMENT YEAR.. 6-2060						
2021	138,426.58	7,434	7,530	130,897	30.82	4,247
2022	203,649.22	4,847	4,910	198,740	30.70	6,474
2023	52,500.00	215	218	52,282	30.55	1,711
	11,969,423.44	5,273,237	5,341,352	6,628,071		223,213
WELLS AND BOOSTERS						
SURVIVOR CURVE.. IOWA 50-R3						
2002	551.45	240	243	308	26.87	11
2004	963.01	383	388	575	28.42	20
2005	6,753.75	2,554	2,587	4,167	29.20	143
2006	173,333.86	62,123	62,925	110,408	29.98	3,683
2007	32,335.75	10,949	11,090	21,245	30.76	691
2008	83,790.41	26,696	27,041	56,750	31.55	1,799
2009	757,735.33	226,108	229,029	528,707	32.33	16,353
2010	794,377.82	220,837	223,690	570,688	33.12	17,231
2011	33,356.62	8,583	8,694	24,663	33.91	727
2012	4,748,626.22	1,123,050	1,137,557	3,611,070	34.70	104,065
2013	5,742,569.26	1,237,524	1,253,509	4,489,060	35.50	126,452
2015	142,568.49	24,636	24,954	117,614	37.09	3,171
2016	40,110.43	6,065	6,143	33,967	37.89	896
2017	180,283.36	23,437	23,740	156,544	38.50	4,066
2018	142,367.26	15,347	15,545	126,822	39.30	3,227
2019	1,423.53	122	124	1,300	40.11	32
2021	14,721,667.13	594,755	602,438	14,119,230	41.54	339,895
2022	14,641,286.38	257,687	261,016	14,380,271	41.80	344,026
2023	3,242,541.08	9,728	9,854	3,232,687	41.89	77,171
	45,486,641.14	3,850,824	3,900,566	41,586,075		1,043,659
SHENANGO CLARIFIER AND PIPING						
INTERIM SURVIVOR CURVE.. IOWA 80-S0						
PROBABLE RETIREMENT YEAR.. 6-2036						
2010	284,968.79	142,798	144,643	140,326	12.69	11,058
2012	803,988.50	368,227	372,984	431,005	12.72	33,884
2020	40,341.51	7,132	7,224	33,117	12.80	2,587

AQUA PENNSYLVANIA, INC.

ACCOUNT 320.1 PURIFICATION SYSTEM - STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SHENANGO CLARIFIER AND PIPING						
INTERIM SURVIVOR CURVE.. IOWA 80-S0						
PROBABLE RETIREMENT YEAR.. 6-2036						
2021	9,461,926.46	1,137,324	1,152,015	8,309,911	12.81	648,705
2022	6,504,845.51	360,368	365,023	6,139,823	12.80	479,674
2023	1,106,525.14	10,733	10,872	1,095,653	12.79	85,665
	18,202,595.91	2,026,582	2,052,760	16,149,836		1,261,573
BEAR GAP TREATMENT PLANT - STRUCTURES						
INTERIM SURVIVOR CURVE.. IOWA 80-S0						
PROBABLE RETIREMENT YEAR.. 6-2045						
1995	2,815,280.12	1,640,745	1,661,939	1,153,341	19.87	58,044
1997	154,050.17	86,869	87,991	66,059	19.91	3,318
2006	1,260.52	572	579	681	20.15	34
2021	31,807.39	2,506	2,538	29,269	20.47	1,430
2022	173,732.16	6,133	6,212	167,520	20.48	8,180
2023	54,375.00	332	336	54,039	20.41	2,648
	3,230,505.36	1,737,157	1,759,596	1,470,909		73,654
	170,603,544.70	47,785,598	48,402,854	122,200,689		5,253,275
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					23.3	3.08

AQUA PENNSYLVANIA, INC.

ACCOUNT 320.2 PURIFICATION SYSTEM - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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 52-R2.5						
1943	1,294.09	1,228	1,245	49	4.29	11
1960	1,003.58	894	906	98	7.68	13
1961	694.55	613	621	74	8.18	9
1963	1,346.87	1,175	1,191	156	8.74	18
1964	60,847.15	52,907	53,634	7,213	8.82	818
1965	30,904.49	26,593	26,958	3,946	9.36	422
1966	8,981.49	7,696	7,802	1,179	9.48	124
1967	7,198.43	6,100	6,184	1,014	10.04	101
1968	95,796.22	80,775	81,885	13,911	10.18	1,367
1969	11,303.23	9,417	9,546	1,757	10.77	163
1970	38,464.16	31,856	32,294	6,170	10.94	564
1971	47,810.10	39,090	39,627	8,183	11.54	709
1972	1,568,243.84	1,273,414	1,290,906	277,338	11.75	23,603
1973	174,141.78	139,488	141,404	32,738	12.36	2,649
1974	35,531.58	28,233	28,621	6,911	12.60	548
1975	66,863.13	52,361	53,080	13,783	13.23	1,042
1976	23,669.76	18,368	18,620	5,050	13.49	374
1977	40,729.72	31,118	31,545	9,185	14.13	650
1978	47,645.45	36,034	36,529	11,116	14.42	771
1979	52,936.46	39,374	39,915	13,021	15.07	864
1980	95,155.05	69,558	70,513	24,642	15.73	1,567
1981	130,467.54	94,237	95,531	34,937	16.05	2,177
1982	154,575.61	109,594	111,099	43,477	16.72	2,600
1983	209,871.94	146,826	148,843	61,029	17.07	3,575
1984	164,512.47	112,839	114,389	50,123	17.75	2,824
1985	610,329.52	410,141	415,775	194,555	18.43	10,556
1986	249,621.39	165,125	167,393	82,228	18.81	4,372
1987	258,515.17	167,285	169,583	88,932	19.50	4,561
1988	1,153,194.98	733,317	743,390	409,805	19.90	20,593
1989	1,155,584.53	717,618	727,475	428,110	20.60	20,782
1990	804,860.65	487,665	494,364	310,497	21.30	14,577
1991	2,081,452.46	1,235,758	1,252,732	828,720	21.73	38,137
1992	679,798.64	392,992	398,390	281,409	22.44	12,541
1993	679,649.07	382,167	387,416	292,233	23.16	12,618
1994	775,528.27	425,843	431,692	343,836	23.61	14,563
1995	3,669,924.60	1,955,336	1,982,195	1,687,730	24.33	69,368
1996	1,459,832.18	757,653	768,060	691,772	24.79	27,905
1997	534,868.49	268,557	272,246	262,622	25.53	10,287
1998	1,481,482.19	718,667	728,539	752,943	26.27	28,662
1999	999,637.63	470,030	476,486	523,152	26.76	19,550
2000	2,624,736.08	1,188,218	1,204,540	1,420,196	27.50	51,643
2001	1,011,880.04	442,394	448,471	563,409	28.00	20,122
2002	1,482,432.17	621,436	629,972	852,460	28.75	29,651
2003	686,876.07	275,369	279,152	407,724	29.51	13,816

AQUA PENNSYLVANIA, INC.

ACCOUNT 320.2 PURIFICATION SYSTEM - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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 52-R2.5						
2004	1,241,718.98	477,317	483,873	757,846	30.03	25,236
2005	1,107,861.03	405,034	410,598	697,263	30.80	22,638
2006	1,166,553.06	406,427	412,010	754,543	31.33	24,084
2007	2,749,328.19	905,079	917,511	1,831,817	32.10	57,066
2008	24,180,672.61	7,525,025	7,628,390	16,552,283	32.64	507,117
2009	8,384,250.09	2,444,009	2,477,580	5,906,670	33.42	176,741
2010	474,277.79	129,383	131,160	343,118	33.98	10,098
2011	10,040,903.89	2,536,332	2,571,171	7,469,733	34.76	214,895
2012	4,319,170.75	1,007,663	1,021,504	3,297,667	35.33	93,339
2013	5,373,745.77	1,147,295	1,163,054	4,210,692	35.91	117,257
2014	3,107,920.14	601,072	609,328	2,498,592	36.50	68,455
2015	7,567,473.42	1,307,659	1,325,621	6,241,852	37.09	168,289
2016	4,227,767.69	642,198	651,020	3,576,748	37.69	94,899
2017	6,385,291.41	833,281	844,727	5,540,564	38.30	144,662
2018	11,427,787.87	1,247,914	1,265,056	10,162,732	38.73	262,399
2019	9,077,560.28	793,379	804,277	8,273,283	39.17	211,215
2020	9,262,084.60	603,888	612,183	8,649,902	39.44	219,318
2021	2,571,946.68	109,051	110,549	2,461,398	39.57	62,204
2022	1,823,924.43	34,655	35,131	1,788,793	38.77	46,139
2023	387,562.50	1,279	1,297	386,266	37.75	10,232
	140,347,994.00	37,383,299	37,896,799	102,451,195		3,008,150

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 34.1 2.14

AQUA PENNSYLVANIA, INC.

ACCOUNT 320.3 PURIFICATION SYSTEM - COMPUTERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 10-SQUARE						
1990	15,782.57	15,783	15,783			
1991	2,805.52	2,806	2,806			
1993	28,543.01	28,543	28,543			
1994	1,916.34	1,916	1,916			
1997	17,091.38	17,091	17,091			
2000	2,491,613.13	2,491,613	2,491,613			
2003	16,758.82	16,759	16,759			
2004	80,763.12	80,763	80,763			
2005	220,367.24	220,367	220,367			
2006	3,628.76	3,629	3,629			
2007	2,481,132.96	2,481,133	2,481,133			
2008	1,164,900.23	1,164,900	1,164,900			
2009	221,698.64	221,699	221,699			
	6,747,001.72	6,747,002	6,747,002			

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

AQUA PENNSYLVANIA, INC.

ACCOUNT 320.4 PURIFICATION SYSTEM - PAINTING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 10-SQUARE						
1984	64,439.24	64,439	64,439			
1986	15,122.71	15,123	15,123			
1987	44,693.32	44,693	44,693			
1989	31,121.90	31,122	31,122			
1990	3,338.57	3,339	3,339			
1991	23.76	24	24			
2014	17,390.22	15,216	17,329	61	1.25	49
2018	101,940.44	48,422	55,148	46,792	5.25	8,913
	278,070.16	222,378	231,217	46,853		8,962

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.2 3.22

AQUA PENNSYLVANIA, INC.

ACCOUNT 320.5 PURIFICATION SYSTEM - FILTER MEDIA

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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 10-S3						
1965	3,598.68	3,599	3,599			
1981	62,266.71	62,267	62,267			
1982	143,790.21	143,790	143,790			
1984	29,803.31	29,803	29,803			
1985	69,517.18	69,517	69,517			
1986	136,314.32	136,314	136,314			
1987	114,243.71	114,244	114,244			
1988	67,139.42	67,139	67,139			
1991	35,360.49	35,360	35,360			
1993	183,083.17	183,083	183,083			
1994	68,886.00	68,886	68,886			
1995	526,156.36	526,156	526,156			
1996	84,738.80	84,739	84,739			
1998	78,474.29	78,474	78,474			
1999	209,459.32	209,459	209,459			
2000	323,410.79	323,411	323,411			
2001	269,303.00	269,303	269,303			
2004	45,007.99	44,981	45,008			
2007	294,822.38	287,422	294,822			
2008	106,142.00	102,077	106,142			
2012	24,784.82	21,662	24,785			
2013	55,832.46	46,816	55,832			
2014	79,686.15	63,239	79,686			
2016	62,367.53	41,886	62,368			
2020	41,258.09	12,163	41,260			
	3,115,447.18	3,025,790	3,115,447			

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

AQUA PENNSYLVANIA, INC.

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TANKS						
SURVIVOR CURVE.. IOWA 70-S1						
1924	93,063.67	83,627	82,337	10,726	11.14	963
1926	25,693.48	22,870	22,517	3,176	11.95	266
1927	26,092.21	23,235	22,877	3,216	11.77	273
1928	21,604.45	19,038	18,744	2,860	12.77	224
1931	167.07	146	144	23	13.52	2
1937	9,705.61	8,239	8,112	1,594	15.26	104
1938	151.41	128	126	25	15.25	2
1940	1,679.47	1,404	1,382	297	16.26	18
1943	539.71	443	436	104	17.34	6
1944	1,818.32	1,489	1,466	352	17.40	20
1945	2,949.99	2,408	2,371	579	17.49	33
1946	1,229.57	1,000	985	245	17.58	14
1947	73.98	59	58	16	18.58	1
1948	135,906.84	108,698	107,022	28,885	18.71	1,544
1949	435.77	347	342	94	18.84	5
1950	151,336.72	120,010	118,159	33,177	18.99	1,747
1951	264,961.24	209,107	205,882	59,079	19.16	3,083
1952	13,175.89	10,253	10,095	3,081	20.16	153
1953	79,409.51	61,479	60,531	18,879	20.34	928
1954	169,719.08	130,684	128,669	41,050	20.54	1,999
1955	101,288.84	77,547	76,351	24,938	20.74	1,202
1956	334,130.47	254,273	250,352	83,778	20.96	3,997
1957	20,149.10	15,235	15,000	5,149	21.21	243
1958	16,180.85	12,048	11,862	4,319	22.21	194
1959	27,720.78	20,500	20,184	7,537	22.46	336
1960	24,633.21	18,086	17,807	6,826	22.72	300
1961	537,174.40	391,385	385,350	151,825	23.00	6,601
1962	285,993.59	206,745	203,557	82,437	23.29	3,540
1963	575,213.54	412,428	406,068	169,145	23.58	7,173
1964	445,835.42	316,944	312,057	133,779	23.89	5,600
1965	23,164.44	16,322	16,070	7,094	24.21	293
1966	197,988.35	138,196	136,065	61,923	24.55	2,522
1967	3,435.76	2,375	2,338	1,097	24.90	44
1968	39,922.92	27,323	26,902	13,021	25.25	516
1969	74,915.77	50,733	49,951	24,965	25.62	974
1970	35,556.24	23,819	23,452	12,105	25.99	466
1971	106,099.18	70,280	69,196	36,903	26.38	1,399
1972	718,080.10	470,127	462,877	255,203	26.77	9,533
1973	1,557,329.03	1,007,280	991,747	565,582	27.17	20,816
1974	21,804.69	13,924	13,709	8,095	27.59	293
1975	555,596.86	350,193	344,793	210,804	28.01	7,526
1976	2,950,778.95	1,834,794	1,806,501	1,144,278	28.44	40,235
1977	105,899.00	64,916	63,915	41,984	28.88	1,454

AQUA PENNSYLVANIA, INC.

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TANKS						
SURVIVOR CURVE.. IOWA 70-S1						
1978	459,558.38	277,619	273,338	186,220	29.33	6,349
1979	290,189.53	172,663	170,000	120,189	29.78	4,036
1980	1,820,646.41	1,074,181	1,057,617	763,030	29.71	25,683
1981	177,283.83	102,878	101,292	75,992	30.19	2,517
1982	6,058.76	3,457	3,404	2,655	30.68	87
1983	2,795.45	1,567	1,543	1,253	31.17	40
1984	158,980.81	87,471	86,122	72,859	31.68	2,300
1985	805,883.88	435,016	428,308	377,576	32.18	11,733
1986	670,333.93	354,741	349,271	321,063	32.69	9,821
1987	142,921.83	74,605	73,455	69,467	32.74	2,122
1988	1,127,484.56	575,919	567,038	560,446	33.28	16,840
1989	1,769,949.12	884,090	870,457	899,492	33.82	26,596
1990	215,374.83	105,103	103,482	111,893	34.36	3,256
1991	581,325.99	276,827	272,558	308,768	34.92	8,842
1992	3,387,770.50	1,583,444	1,559,027	1,828,744	35.04	52,190
1993	603,961.69	274,923	270,684	333,278	35.61	9,359
1994	891,387.49	394,706	388,619	502,768	36.18	13,896
1995	614,697.63	264,381	260,304	354,394	36.77	9,638
1996	1,804,508.15	757,893	746,206	1,058,302	36.94	28,649
1997	1,897,968.71	772,094	760,188	1,137,781	37.54	30,308
1998	379,157.86	149,199	146,898	232,260	38.14	6,090
1999	972,058.27	369,382	363,686	608,372	38.75	15,700
2000	2,594,274.11	956,249	941,503	1,652,771	38.98	42,400
2001	1,470,630.02	521,338	513,299	957,331	39.60	24,175
2002	2,439,055.79	830,011	817,212	1,621,844	40.23	40,314
2003	639,406.90	208,383	205,170	434,237	40.85	10,630
2004	387,943.28	120,728	118,866	269,077	41.49	6,485
2005	1,209,691.91	360,730	355,167	854,525	41.77	20,458
2006	2,416,811.23	684,199	673,648	1,743,163	42.42	41,093
2007	3,897,724.19	1,043,811	1,027,715	2,870,009	43.07	66,636
2008	4,268,675.37	1,076,560	1,059,959	3,208,716	43.73	73,376
2009	768,098.10	181,655	178,854	589,244	44.39	13,274
2010	5,439,272.43	1,199,903	1,181,400	4,257,872	45.05	94,514
2011	3,322,893.75	679,199	668,725	2,654,168	45.72	58,053
2012	2,222,488.12	418,050	411,603	1,810,885	46.39	39,036
2013	182,458.28	31,310	30,827	151,631	47.07	3,221
2014	7,741,704.07	1,199,190	1,180,698	6,561,006	47.75	137,403
2015	183,397.22	25,309	24,919	158,478	48.43	3,272
2016	1,452,503.01	175,462	172,756	1,279,747	49.12	26,053
2017	316,491.37	32,757	32,252	284,239	49.81	5,706
2018	1,714,748.19	146,611	144,350	1,570,398	50.81	30,907
2019	4,357,878.27	295,900	291,337	4,066,541	51.50	78,962
2020	2,134,678.66	106,307	104,668	2,030,011	52.50	38,667

AQUA PENNSYLVANIA, INC.

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TANKS						
SURVIVOR CURVE.. IOWA 70-S1						
2021	9,536,228.64	303,252	298,576	9,237,653	53.20	173,640
2022	5,002,213.64	68,030	66,981	4,935,233	54.20	91,056
2023	617,487.55	1,420	1,398	616,089	54.82	11,238
	92,855,657.19	26,258,660	25,853,740	67,001,917		1,543,263
TANK PAINTING						
SURVIVOR CURVE.. 10-SQUARE						
1990	45,485.31	45,485	45,485			
1991	411,271.42	411,271	411,271			
1992	241,689.28	241,689	241,689			
1993	719,568.10	719,568	719,568			
1994	161,329.08	161,329	161,329			
1996	65,886.34	65,886	65,886			
1997	1,352,375.85	1,352,376	1,352,376			
1998	244,432.30	244,432	244,432			
2000	293,325.37	293,325	293,325			
2001	999,556.65	999,557	999,557			
2002	639,030.93	639,031	639,031			
2003	998,397.72	998,398	998,398			
2004	9,430.21	9,430	9,430			
2005	68,620.50	68,620	68,621			
2006	746,193.69	746,194	746,194			
2007	916,877.37	916,877	916,877			
2008	2,393,972.38	2,393,972	2,393,972			
2009	5,096,907.06	5,096,907	5,096,907			
2010	4,223,263.28	4,223,263	4,223,263			
2011	1,516,320.64	1,516,321	1,516,321			
2012	4,174,492.92	4,174,493	4,174,493			
2013	2,336,976.32	2,278,552	2,210,466	126,510	0.25	126,510
2014	2,415,696.16	2,113,734	2,050,573	365,123	1.25	292,098
2015	8,155,014.05	6,320,136	6,131,283	2,023,731	2.25	899,436
2016	5,897,457.03	3,980,783	3,861,833	2,035,624	3.25	626,346
2017	8,289,125.07	4,766,247	4,623,826	3,665,299	4.25	862,423
2018	6,649,025.59	3,158,287	3,063,914	3,585,112	5.25	682,878
2019	8,643,766.72	3,241,413	3,144,556	5,499,211	6.25	879,874
2020	1,865,419.78	512,990	497,661	1,367,758	7.25	188,656

AQUA PENNSYLVANIA, INC.

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TANK PAINTING						
SURVIVOR CURVE.. 10-SQUARE						
2021	1,732,671.83	303,218	294,158	1,438,514	8.25	174,365
2022	4,118,494.78	308,887	299,657	3,818,838	9.25	412,847
2023	1,180,312.50	14,754	14,313	1,165,999	9.88	118,016
	76,602,386.23	52,317,425	51,510,668	25,091,718		5,263,449
	169,458,043.42	78,576,085	77,364,408	92,093,635		6,806,712
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					13.5	4.02

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.01 MAINS AND ACCESSORIES - CAST IRON - 4 INCH AND UNDER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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 50-L1.5						
1911	70.14	66	52	18	7.30	2
1924	259.63	236	184	76	9.95	8
1925	7,423.46	6,749	5,271	2,152	9.77	220
1926	1,646.76	1,498	1,170	477	9.64	49
1927	987.98	899	702	286	9.52	30
1928	936.39	843	658	278	10.52	26
1929	674.17	607	474	200	10.42	19
1930	2,272.71	2,045	1,597	676	10.34	65
1931	2,544.17	2,288	1,787	757	10.29	74
1932	321.83	289	226	96	10.26	9
1933	557.65	495	387	171	11.26	15
1934	761.58	676	528	234	11.25	21
1935	15,515.28	13,751	10,740	4,775	11.26	424
1936	130.26	115	90	40	11.29	4
1937	742.98	656	512	231	11.34	20
1938	1,228.76	1,083	846	383	11.40	34
1939	1,926.20	1,678	1,311	615	12.40	50
1940	12,175.71	10,579	8,263	3,913	12.49	313
1941	1,048.55	909	710	339	12.58	27
1942	1,642.29	1,419	1,108	534	12.71	42
1944	2,416.59	2,074	1,620	797	12.99	61
1945	4,614.22	3,946	3,082	1,532	13.16	116
1946	937.49	799	624	313	13.34	23
1947	2,991.14	2,538	1,982	1,009	13.54	75
1949	3,647.89	3,067	2,395	1,253	13.96	90
1950	14,917.99	12,480	9,748	5,170	14.21	364
1952	4,866.38	4,028	3,146	1,720	14.72	117
1953	1,747.22	1,450	1,133	614	14.29	43
1955	13,635.92	11,179	8,731	4,905	14.89	329
1956	9,722.33	7,918	6,184	3,538	15.21	233
1957	6,097.64	4,931	3,851	2,247	15.55	145
1958	9,030.11	7,309	5,709	3,321	15.25	218
1959	6,827.79	5,484	4,283	2,545	15.62	163
1960	302,586.78	241,131	188,336	114,251	15.99	7,145
1961	4,955.16	3,917	3,059	1,896	16.38	116
1962	65,620.08	51,827	40,480	25,140	16.17	1,555
1963	7,407.78	5,798	4,529	2,879	16.59	174
1964	80,503.93	62,906	49,133	31,371	16.44	1,908
1965	39,314.64	30,422	23,761	15,554	16.88	921
1966	8,198.95	6,328	4,943	3,256	16.78	194
1967	4,390.71	3,354	2,620	1,771	17.24	103
1968	58,278.41	44,350	34,640	23,638	17.19	1,375
1969	54,670.45	41,140	32,133	22,537	17.68	1,275
1970	22,622.71	16,944	13,234	9,389	17.68	531

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.01 MAINS AND ACCESSORIES - CAST IRON - 4 INCH AND UNDER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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 50-L1.5						
1971	70,624.74	52,630	41,107	29,518	17.69	1,669
1972	33,126.44	24,547	19,173	13,953	17.74	787
1973	17,768.84	12,994	10,149	7,620	18.28	417
1974	75,444.17	54,803	42,804	32,640	18.36	1,778
1975	89,287.59	64,376	50,281	39,007	18.48	2,111
1976	32,155.75	23,001	17,965	14,191	18.61	763
1977	94,156.03	66,766	52,148	42,008	18.77	2,238
1978	183,388.77	128,849	100,638	82,751	18.94	4,369
1979	142,596.69	99,190	77,473	65,124	19.14	3,403
1980	102,139.20	70,302	54,910	47,229	19.36	2,440
1981	29,876.11	20,456	15,977	13,899	19.23	723
1982	85,949.87	58,136	45,407	40,543	19.49	2,080
1983	81,845.09	54,656	42,689	39,156	19.77	1,981
1984	53,598.39	35,514	27,738	25,860	19.73	1,311
1985	103,670.59	67,707	52,883	50,788	20.05	2,533
1986	79,340.06	51,024	39,852	39,488	20.39	1,937
1987	85,954.02	54,701	42,724	43,230	20.43	2,116
1988	78,652.35	49,472	38,640	40,012	20.50	1,952
1989	52,539.49	32,448	25,344	27,195	20.90	1,301
1990	163,429.34	99,561	77,762	85,667	21.01	4,077
1991	72,912.60	43,755	34,175	38,738	21.16	1,831
1992	36,351.71	21,349	16,675	19,677	21.61	911
1993	63,292.82	36,533	28,534	34,759	21.79	1,595
1994	168,113.11	95,219	74,371	93,742	22.01	4,259
1995	65,735.09	36,483	28,495	37,240	22.25	1,674
1996	101,799.23	55,277	43,174	58,625	22.51	2,604
1997	361,417.22	191,696	149,725	211,692	22.80	9,285
1998	441,480.92	228,378	178,375	263,106	23.10	11,390
1999	255,315.26	128,551	100,405	154,910	23.42	6,614
2000	165,138.55	80,769	63,085	102,054	23.76	4,295
2001	1,463,424.00	690,736	539,501	923,923	24.33	37,975
2002	1,109,494.25	506,484	395,591	713,903	24.70	28,903
2003	1,419,516.50	625,155	488,279	931,238	25.09	37,116
2004	1,017,885.11	431,380	336,931	680,954	25.50	26,704
2005	556,676.60	226,289	176,744	379,933	25.92	14,658
2006	4,296,267.00	1,669,529	1,303,990	2,992,277	26.35	113,559
2007	1,782,184.97	659,587	515,172	1,267,013	26.80	47,277
2008	1,625,741.70	570,635	445,696	1,180,046	27.27	43,273
2009	217,828.21	72,188	56,383	161,445	27.74	5,820
2010	137,430.76	42,755	33,394	104,037	28.23	3,685
2011	960,247.11	278,664	217,651	742,596	28.74	25,838
2012	712,655.35	190,778	149,008	563,647	29.41	19,165
2013	1,491,218.17	366,392	286,171	1,205,047	29.93	40,262
2014	1,209,971.52	269,945	210,841	999,131	30.47	32,791

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.01 MAINS AND ACCESSORIES - CAST IRON - 4 INCH AND UNDER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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 50-L1.5						
2015	1,856,358.27	371,272	289,983	1,566,375	31.01	50,512
2016	1,267,059.03	223,256	174,375	1,092,684	31.56	34,622
2017	1,101,475.74	167,204	130,595	970,881	32.13	30,217
2018	1,522,932.37	193,108	150,828	1,372,104	32.70	41,960
2019	3,409,379.06	345,029	269,486	3,139,893	33.29	94,319
2020	3,748,250.05	282,618	220,739	3,527,511	33.74	104,550
2021	2,217,216.13	107,757	84,164	2,133,052	34.22	62,333
2022	709,705.94	15,188	11,863	697,843	34.34	20,322
	38,002,886.69	10,967,293	8,566,035	29,436,852		1,019,031

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 28.9 2.68

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.02 MAINS AND ACCESSORIES - CAST IRON - 6, 8 AND 10 INCH

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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 80-S2.5						
1935	3,342.26	2,874	2,245	1,097	14.29	77
1936	7,808.96	6,706	5,238	2,571	14.26	180
1937	6,884.01	5,903	4,611	2,273	14.25	160
1938	10,899.66	9,237	7,215	3,685	15.25	242
1939	15,329.26	12,967	10,128	5,201	15.26	341
1940	20,685.58	17,459	13,636	7,050	15.29	461
1941	19,965.11	16,647	13,002	6,963	16.29	427
1942	18,174.57	15,116	11,806	6,369	16.34	390
1943	2,016.77	1,673	1,307	710	16.40	43
1944	6,911.83	5,715	4,464	2,448	16.49	148
1945	28,624.17	23,369	18,252	10,372	17.49	593
1946	12,815.49	10,427	8,144	4,671	17.58	266
1947	16,774.96	13,596	10,619	6,156	17.71	348
1948	55,314.72	44,656	34,879	20,436	17.84	1,146
1949	43,901.24	34,967	27,311	16,590	18.84	881
1950	116,728.73	92,566	72,299	44,430	18.99	2,340
1951	84,056.33	66,337	51,813	32,243	19.16	1,683
1952	87,345.77	68,593	53,575	33,771	19.34	1,746
1953	144,272.32	111,696	87,240	57,032	20.34	2,804
1954	176,637.33	136,011	106,232	70,405	20.54	3,428
1955	267,546.54	204,834	159,986	107,561	20.74	5,186
1956	223,245.55	169,890	132,693	90,553	20.96	4,320
1957	122,974.90	92,182	71,999	50,976	21.96	2,321
1958	156,156.55	116,274	90,816	65,341	22.21	2,942
1959	216,425.21	160,046	125,004	91,421	22.46	4,070
1960	538,974.04	395,715	309,074	229,900	22.72	10,119
1961	199,209.88	143,929	112,416	86,794	23.72	3,659
1962	245,591.02	176,040	137,497	108,094	24.00	4,504
1963	150,175.34	106,775	83,397	66,778	24.29	2,749
1964	1,046,234.41	731,422	571,279	474,955	25.29	18,780
1965	591,555.28	409,948	320,191	271,364	25.58	10,608
1966	1,047,709.92	719,462	561,938	485,772	25.89	18,763
1967	608,197.06	413,696	323,118	285,079	26.21	10,877
1968	455,366.80	304,185	237,585	217,782	27.21	8,004
1969	496,911.19	328,508	256,582	240,329	27.55	8,723
1970	1,051,073.57	687,507	536,979	514,095	27.90	18,426
1971	1,905,796.76	1,222,950	955,189	950,608	28.90	32,893
1972	1,222,307.96	775,432	605,653	616,655	29.25	21,082
1973	2,025,825.71	1,269,788	991,771	1,034,055	29.62	34,911
1974	5,867,611.08	3,603,887	2,814,826	3,052,785	30.62	99,699
1975	1,405,103.43	852,055	665,500	739,603	30.99	23,866
1976	1,589,238.10	943,531	736,948	852,290	31.99	26,642
1977	1,991,273.50	1,166,090	910,778	1,080,496	32.38	33,369
1978	3,662,519.75	2,114,373	1,651,437	2,011,083	32.77	61,370

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.02 MAINS AND ACCESSORIES - CAST IRON - 6, 8 AND 10 INCH

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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 80-S2.5						
1979	3,738,609.30	2,110,071	1,648,077	2,090,532	33.77	61,905
1980	2,893,832.65	1,608,392	1,256,239	1,637,594	34.17	47,925
1981	2,604,174.94	1,413,546	1,104,054	1,500,121	35.17	42,653
1982	1,973,624.49	1,053,521	822,856	1,150,768	35.59	32,334
1983	2,373,151.66	1,235,700	965,147	1,408,005	36.59	38,481
1984	6,677,593.20	3,415,589	2,667,755	4,009,838	37.01	108,345
1985	4,812,810.71	2,398,224	1,873,140	2,939,671	38.01	77,339
1986	6,680,592.64	3,240,755	2,531,201	4,149,392	39.01	106,367
1987	7,341,860.32	3,491,055	2,726,698	4,615,162	39.44	117,017
1988	9,410,796.47	4,349,670	3,397,322	6,013,474	40.44	148,701
1989	11,188,425.18	5,059,406	3,951,663	7,236,762	40.88	177,025
1990	7,529,261.64	3,303,840	2,580,474	4,948,788	41.88	118,166
1991	7,009,704.05	2,981,928	2,329,043	4,680,661	42.88	109,157
1992	7,089,004.73	2,942,646	2,298,362	4,790,643	43.33	110,562
1993	13,726,271.36	5,512,471	4,305,531	9,420,740	44.33	212,514
1994	6,316,630.58	2,451,484	1,914,738	4,401,893	45.33	97,108
1995	10,400,908.13	3,925,303	3,065,869	7,335,039	45.78	160,224
1996	5,303,593.63	1,929,447	1,507,000	3,796,594	46.78	81,158
1997	11,764,145.63	4,119,804	3,217,785	8,546,361	47.78	178,869
1998	18,098,391.27	6,091,919	4,758,110	13,340,281	48.78	273,478
1999	13,126,058.11	4,239,717	3,311,443	9,814,615	49.78	197,160
2000	19,415,474.56	6,051,803	4,726,778	14,688,697	50.24	292,371
2001	20,414,889.80	6,083,637	4,751,642	15,663,248	51.24	305,684
2002	25,608,234.67	7,280,421	5,686,393	19,921,842	52.24	381,352
2003	32,288,581.45	8,737,290	6,824,285	25,464,296	53.24	478,293
2004	34,266,617.37	8,803,094	6,875,681	27,390,936	54.24	504,995
2005	49,592,834.26	12,060,977	9,420,260	40,172,574	55.24	727,237
2006	46,433,592.36	10,656,509	8,323,296	38,110,296	56.24	677,637
2007	68,399,241.21	14,869,995	11,614,252	56,784,989	56.71	1,001,322
2008	74,398,434.48	15,147,521	11,831,014	62,567,420	57.71	1,084,169
2009	102,455,778.97	19,446,107	15,188,437	87,267,342	58.71	1,486,414
2010	139,748,457.00	24,595,728	19,210,563	120,537,894	59.71	2,018,722
2011	112,620,846.88	18,267,101	14,267,571	98,353,276	60.71	1,620,051
2012	82,449,064.47	12,235,441	9,556,526	72,892,538	61.71	1,181,211
2013	67,089,119.11	9,030,195	7,053,059	60,036,060	62.71	957,360
2014	92,762,411.27	11,205,699	8,752,243	84,010,168	63.71	1,318,634
2015	89,587,033.60	9,585,813	7,487,026	82,100,008	64.71	1,268,738
2016	123,299,353.37	11,491,500	8,975,468	114,323,885	65.71	1,739,825
2017	137,966,669.15	10,954,554	8,556,085	129,410,584	66.71	1,939,898
2018	132,188,745.19	8,671,582	6,772,964	125,415,781	67.71	1,852,249
2019	141,476,062.18	7,328,460	5,723,914	135,752,148	68.71	1,975,726
2020	108,847,463.39	4,136,204	3,230,594	105,616,869	69.71	1,515,089

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.02 MAINS AND ACCESSORIES - CAST IRON - 6, 8 AND 10 INCH

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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 80-S2.5						
2021	136,170,779.73	3,295,333	2,573,829	133,596,951	70.71	1,889,364
2022	144,734,315.47	1,505,237	1,175,670	143,558,645	71.71	2,001,933
2023	34,575,848.97	58,779	45,909	34,529,940	72.34	477,328
	2,204,814,802.22	326,178,502	254,762,638	1,950,052,164		31,677,677
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					61.6	1.44

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.03 MAINS AND ACCESSORIES - CAST IRON - 12 INCH AND OVER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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 95-S3						
1886	8,472.95	7,995	6,245	2,228	8.17	273
1887	20,827.00	19,790	15,457	5,370	7.11	755
1890	152.72	144	112	41	8.10	5
1891	484.93	454	355	130	9.10	14
1892	10,243.93	9,644	7,532	2,712	8.14	333
1893	506.26	473	369	137	9.14	15
1895	2,869.93	2,676	2,090	780	9.23	85
1896	1,423.29	1,335	1,043	380	8.38	45
1897	2,496.94	2,324	1,815	682	9.38	73
1898	5,342.08	4,932	3,852	1,490	10.38	144
1899	11,814.42	10,965	8,564	3,250	9.59	339
1900	6,069.96	5,588	4,365	1,705	10.59	161
1901	655.87	607	474	182	9.83	19
1902	931.58	855	668	264	10.83	24
1903	3,596.99	3,317	2,591	1,006	10.12	99
1904	3,576.88	3,271	2,555	1,022	11.12	92
1905	37,349.07	34,301	26,791	10,558	10.46	1,009
1906	6,560.35	5,974	4,666	1,894	11.46	165
1907	24,254.86	22,179	17,323	6,932	10.84	639
1908	21,315.51	19,323	15,092	6,224	11.84	526
1909	86,381.31	78,607	61,396	24,985	11.25	2,221
1910	5,386.74	4,859	3,795	1,592	12.25	130
1911	1,971.99	1,763	1,377	595	13.25	45
1912	5,274.20	4,731	3,695	1,579	12.70	124
1913	36,161.74	32,148	25,109	11,053	13.70	807
1914	4,057.73	3,619	2,827	1,231	13.20	93
1916	3,865.30	3,425	2,675	1,190	13.73	87
1918	29,794.98	26,217	20,477	9,318	14.30	652
1919	225.87	199	155	71	13.89	5
1920	15,541.23	13,574	10,602	4,939	14.89	332
1921	571.53	500	391	181	14.53	12
1922	2,371.52	2,055	1,605	767	15.53	49
1923	86,577.23	75,132	58,682	27,895	15.20	1,835
1924	77,698.36	66,751	52,136	25,562	16.20	1,578
1925	71,383.02	61,404	47,960	23,423	15.89	1,474
1926	220,549.24	187,776	146,663	73,886	16.89	4,375
1927	40,730.41	34,710	27,110	13,620	16.61	820
1928	27,525.55	23,212	18,130	9,396	17.61	534
1929	58,694.01	49,526	38,682	20,012	17.36	1,153
1930	25,042.01	20,905	16,328	8,714	18.36	475
1931	50,710.49	42,338	33,068	17,642	18.14	973
1932	21,963.95	18,138	14,167	7,797	19.14	407
1933	46,853.00	38,687	30,217	16,636	18.95	878
1934	9,517.67	7,771	6,070	3,448	19.95	173

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.03 MAINS AND ACCESSORIES - CAST IRON - 12 INCH AND OVER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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 95-S3						
1935	22,568.04	18,418	14,385	8,183	19.77	414
1936	1,270.61	1,025	801	470	20.77	23
1937	31,380.49	25,293	19,755	11,625	20.64	563
1938	490.30	395	309	181	20.52	9
1939	9,606.19	7,643	5,970	3,636	21.52	169
1940	63,469.23	50,420	39,381	24,088	21.42	1,125
1941	25,870.50	20,303	15,858	10,012	22.42	447
1942	71,626.82	56,105	43,821	27,806	22.34	1,245
1943	625.30	484	378	247	23.34	11
1944	4,548.28	3,510	2,741	1,807	23.29	78
1945	14,706.83	11,207	8,753	5,954	24.29	245
1946	3,095.31	2,352	1,837	1,258	24.26	52
1947	273,043.24	204,755	159,924	113,119	25.26	4,478
1948	220,289.09	164,666	128,613	91,676	25.25	3,631
1949	215,517.19	158,944	124,144	91,373	26.25	3,481
1950	353,836.50	259,999	203,073	150,764	26.26	5,741
1951	239,629.05	173,659	135,637	103,992	27.26	3,815
1952	316,964.79	228,722	178,644	138,321	27.29	5,069
1953	1,299,408.16	924,399	722,004	577,404	28.29	20,410
1954	650,968.88	460,951	360,027	290,942	28.34	10,266
1955	334,825.93	233,642	182,487	152,339	29.34	5,192
1956	220,267.74	152,910	119,431	100,837	29.40	3,430
1957	180,722.10	123,578	96,521	84,201	30.40	2,770
1958	489,379.44	332,729	259,879	229,500	30.49	7,527
1959	1,234,362.50	826,282	645,370	588,992	31.49	18,704
1960	518,796.42	341,835	266,991	251,805	32.49	7,750
1961	618,730.09	405,021	316,343	302,387	32.58	9,281
1962	945,540.34	608,928	475,605	469,935	33.58	13,994
1963	642,690.53	410,872	320,913	321,778	33.71	9,545
1964	1,096,604.25	689,325	538,399	558,205	34.71	16,082
1965	1,141,607.34	705,399	550,954	590,653	35.71	16,540
1966	1,901,240.41	1,165,270	910,137	991,103	35.84	27,654
1967	1,668,243.09	1,004,449	784,528	883,715	36.84	23,988
1968	622,175.42	367,892	287,343	334,832	37.84	8,849
1969	485,825.17	284,645	222,323	263,502	37.99	6,936
1970	834,068.49	479,589	374,584	459,484	38.99	11,785
1971	1,101,290.18	621,238	485,220	616,070	39.99	15,406
1972	1,235,216.08	689,498	538,534	696,682	40.16	17,348
1973	1,482,630.91	811,296	633,665	848,966	41.16	20,626
1974	3,022,900.83	1,620,879	1,265,992	1,756,909	42.16	41,672
1975	4,878,949.72	2,562,424	2,001,388	2,877,562	43.16	66,672
1976	317,533.63	164,768	128,693	188,841	43.34	4,357
1977	1,115,463.33	566,432	442,413	673,050	44.34	15,179
1978	1,460,187.23	725,275	566,478	893,709	45.34	19,711

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.03 MAINS AND ACCESSORIES - CAST IRON - 12 INCH AND OVER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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 95-S3						
1979	3,249,265.23	1,577,843	1,232,379	2,016,886	46.34	43,524
1980	1,902,300.98	902,642	705,011	1,197,290	47.34	25,291
1981	1,703,653.79	796,629	622,209	1,081,445	47.54	22,748
1982	1,993,227.23	909,709	710,531	1,282,696	48.54	26,426
1983	630,145.43	280,541	219,117	411,028	49.54	8,297
1984	1,440,164.97	625,032	488,183	951,982	50.54	18,836
1985	3,251,398.48	1,374,691	1,073,706	2,177,692	51.54	42,252
1986	1,898,800.49	781,546	610,429	1,288,371	52.54	24,522
1987	2,888,580.01	1,156,587	903,356	1,985,224	53.54	37,079
1988	3,707,824.65	1,443,085	1,127,126	2,580,699	54.54	47,318
1989	6,077,502.11	2,297,296	1,794,309	4,283,193	55.54	77,119
1990	3,038,104.77	1,114,377	870,387	2,167,718	56.54	38,340
1991	2,955,862.82	1,060,564	828,356	2,127,507	56.74	37,496
1992	1,968,702.71	684,124	534,337	1,434,366	57.74	24,842
1993	6,380,447.02	2,145,106	1,675,441	4,705,006	58.74	80,099
1994	8,686,919.59	2,822,380	2,204,428	6,482,492	59.74	108,512
1995	6,764,676.51	2,121,403	1,656,928	5,107,749	60.74	84,092
1996	4,901,965.73	1,481,864	1,157,414	3,744,552	61.74	60,650
1997	5,481,479.77	1,595,111	1,245,866	4,235,614	62.74	67,511
1998	19,731,648.07	5,518,942	4,310,585	15,421,063	63.74	241,937
1999	11,877,142.06	3,187,825	2,489,860	9,387,282	64.74	145,000
2000	16,779,136.33	4,313,916	3,369,396	13,409,740	65.74	203,981
2001	16,403,135.77	4,031,891	3,149,120	13,254,016	66.74	198,592
2002	12,666,992.29	2,970,410	2,320,047	10,346,945	67.74	152,745
2003	8,416,572.06	1,878,579	1,467,269	6,949,303	68.74	101,095
2004	13,176,568.92	2,792,115	2,180,789	10,995,780	69.74	157,668
2005	12,357,665.14	2,478,948	1,936,189	10,421,476	70.74	147,321
2006	22,046,597.61	4,173,421	3,259,662	18,786,936	71.74	261,875
2007	6,397,217.48	1,138,705	889,389	5,507,828	72.74	75,719
2008	11,613,136.98	1,935,910	1,512,048	10,101,089	73.74	136,982
2009	6,508,966.76	1,011,493	790,029	5,718,938	74.74	76,518
2010	3,195,846.21	460,521	359,691	2,836,155	75.74	37,446
2011	19,429,544.67	2,580,244	2,015,307	17,414,238	76.74	226,925
2012	28,203,956.15	3,426,781	2,676,497	25,527,459	77.74	328,370
2013	44,771,239.01	4,933,791	3,853,552	40,917,687	78.74	519,656
2014	30,210,143.68	2,987,783	2,333,616	27,876,528	79.74	349,593
2015	31,126,106.39	2,726,647	2,129,656	28,996,450	80.74	359,134
2016	22,587,597.34	1,723,434	1,346,093	21,241,504	81.74	259,867
2017	33,972,005.22	2,208,180	1,724,705	32,247,300	82.74	389,743
2018	30,706,936.08	1,648,962	1,287,927	29,419,009	83.74	351,314
2019	45,181,648.06	1,915,702	1,496,264	43,685,384	84.74	515,523
2020	43,803,766.69	1,362,297	1,064,026	42,739,741	85.74	498,481

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.03 MAINS AND ACCESSORIES - CAST IRON - 12 INCH AND OVER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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 95-S3						
2021	14,798,317.04	293,007	228,854	14,569,463	86.74	167,967
2022	9,910,932.24	84,243	65,798	9,845,134	87.74	112,208
2023	2,572,433.51	3,601	2,813	2,569,621	88.37	29,078
	619,832,234.62	106,579,498	83,244,217	536,588,018		7,396,009
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					72.6	1.19

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.04 MAINS AND ACCESSORIES - STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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-R3						
1925	0.20					
1926	207.31	193	151	56	7.42	8
1927	0.01					
1928	19.57	18	14	6	7.29	1
1929	23.44	22	17	6	8.29	1
1930	61.42	56	44	17	8.26	2
1931	1.87	2	2			
1932	6.69	6	5	2	8.26	
1933	0.44					
1934	2.28	2	2			
1935	15.03	14	11	4	9.34	
1936	46.82	42	33	14	9.40	1
1937	2.29	2	2			
1938	5.24	5	5			
1939	18.18	16	12	6	10.58	1
1940	84.38	75	59	25	10.71	2
1941	50.79	44	34	17	11.71	1
1942	14.40	13	10	4	11.84	
1943	270.33	235	184	86	11.99	7
1944	0.01					
1945	112.66	96	75	38	13.16	3
1946	8.36	7	5	3	13.34	
1947	6,903.84	5,857	4,575	2,329	13.54	172
1948	118.92	100	78	41	13.74	3
1949	2,397.71	1,998	1,561	837	14.74	57
1950	364.25	302	236	128	14.96	9
1951	182.86	151	118	65	15.21	4
1952	334.29	272	212	122	16.21	8
1953	850,826.11	688,403	537,678	313,148	16.46	19,025
1954	82,733.37	66,551	51,980	30,753	16.72	1,839
1955	245,650.62	196,373	153,377	92,274	17.00	5,428
1956	75,503.35	59,466	46,446	29,057	18.00	1,614
1957	4,718.29	3,692	2,884	1,834	18.29	100
1958	1,875.33	1,457	1,138	737	18.58	40
1959	367.41	281	219	148	19.58	8
1960	13,248.68	10,060	7,857	5,392	19.89	271
1961	43,767.83	32,975	25,755	18,013	20.21	891
1962	17,472.08	12,950	10,115	7,357	21.21	347
1963	66,393.12	48,792	38,109	28,284	21.55	1,312
1964	4,749.45	3,460	2,702	2,047	21.90	93
1965	66,860.70	47,879	37,396	29,465	22.90	1,287
1966	11,095.93	7,871	6,148	4,948	23.25	213
1967	3,473.12	2,440	1,906	1,567	23.62	66
1968	26,220.82	18,087	14,127	12,094	24.62	491

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.04 MAINS AND ACCESSORIES - STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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-R3						
1969	913,594.75	623,620	487,080	426,515	24.99	17,067
1970	22,840.84	15,301	11,951	10,890	25.99	419
1971	28,094.37	18,610	14,535	13,559	26.38	514
1972	27,252.06	17,842	13,936	13,316	26.77	497
1973	47,452.22	30,455	23,787	23,665	27.77	852
1974	12,855.09	8,148	6,364	6,491	28.17	230
1975	50,107.75	31,107	24,296	25,812	29.17	885
1976	4,164.53	2,550	1,992	2,173	29.59	73
1977	3,407.95	2,058	1,607	1,801	30.01	60
1978	405.94	240	187	219	31.01	7
1979	51,873.77	30,185	23,576	28,298	31.44	900
1980	48,538.41	27,599	21,556	26,982	32.44	832
1981	60,334.19	33,751	26,361	33,973	32.88	1,033
1983	157,758.42	84,653	66,119	91,639	34.33	2,669
1984	5,242.49	2,763	2,158	3,084	34.78	89
1985	119,995.03	61,605	48,117	71,878	35.78	2,009
1986	7,504.75	3,779	2,952	4,553	36.24	126
1991	359.06	158	123	236	40.19	6
1992	227,220.01	97,818	76,401	150,819	40.68	3,707
1993	17,054.58	7,103	5,548	11,507	41.68	276
1997	25,467.19	9,311	7,272	18,195	44.68	407
1999	2,115.50	718	561	1,554	46.18	34
2000	8,065.53	2,642	2,064	6,002	46.69	129
2001	12,098.89	3,789	2,959	9,140	47.69	192
2002	102,384.21	30,807	24,062	78,322	48.21	1,625
2003	105,617.55	30,249	23,626	81,992	49.21	1,666
2004	367,522.27	100,628	78,596	288,926	49.74	5,809
2006	36,482.99	8,982	7,015	29,468	51.28	575
2007	499.20	116	91	408	52.28	8
2012	128,042.98	20,512	16,021	112,022	56.36	1,988
2013	226,271.26	33,081	25,838	200,433	56.92	3,521
2014	55,344.91	7,261	5,671	49,674	57.92	858
2015	76,043.84	8,897	6,949	69,095	58.48	1,182
2016	106,693.89	10,872	8,492	98,202	59.48	1,651
2018	586,763.10	42,658	33,317	553,446	60.61	9,131
2020	595.22	25	20	575	62.18	9
2021	804.71	22	17	788	62.77	13
	5,173,079.25	2,620,180	2,046,499	3,126,580		94,354

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 33.1 1.82

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.05 MAINS AND ACCESSORIES - LOCK JOINT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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-R5						
1926	3,710.20	3,661	2,859	851	1.29	660
1948	1,829.34	1,668	1,303	526	7.21	73
1949	8.38	8	8			
1950	15.30	14	11	4	7.90	1
1954	166,939.72	145,755	113,842	53,098	9.99	5,315
1955	234,978.38	202,175	157,909	77,069	10.99	7,013
1956	393,255.30	335,997	262,431	130,824	11.38	11,496
1957	721,435.62	611,922	477,943	243,493	11.77	20,688
1958	1,514,363.26	1,264,948	987,991	526,372	12.77	41,219
1959	211,417.80	175,223	136,858	74,560	13.17	5,661
1960	620,862.87	506,500	395,603	225,260	14.17	15,897
1961	25,056.89	20,269	15,831	9,226	14.59	632
1965	7,754.47	5,956	4,652	3,102	17.44	178
1967	28,618.37	21,221	16,575	12,043	19.44	619
1973	304,592.03	204,564	159,775	144,817	24.33	5,952
1977	261,022.19	161,207	125,912	135,110	28.33	4,769
1981	67,632.49	38,402	29,994	37,638	31.78	1,184
1983	121,307.42	65,579	51,221	70,086	33.78	2,075
1989	109,875.90	50,433	39,391	70,485	39.78	1,772
2017	189,431.67	14,814	11,570	177,862	67.78	2,624
	4,984,107.60	3,830,316	2,991,679	1,992,429		127,828

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.6 2.56

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.06 MAINS AND ACCESSORIES - VALVES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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 90-R3						
1904	0.88	1	1			
1905	170.96	159	124	47	8.84	5
1906	1,012.27	945	738	274	8.25	33
1907	769.34	712	556	213	9.25	23
1908	1,058.20	984	769	289	8.70	33
1909	861.16	793	619	242	9.70	25
1910	121.24	112	87	34	9.20	4
1911	66.62	61	48	19	10.20	2
1912	10.05	9	7	3	9.73	
1913	506.58	461	360	147	10.73	14
1914	22.04	20	16	6	10.30	1
1915	3.83	3	2	2	11.30	
1916	5.10	5	5			
1917	0.03					
1918	545.73	492	384	162	11.53	14
1919	221.06	197	154	67	12.53	5
1920	1,403.83	1,255	980	424	12.20	35
1921	2,550.10	2,257	1,763	787	13.20	60
1922	3,157.18	2,799	2,186	971	12.89	75
1923	9,102.58	8,081	6,312	2,791	12.61	221
1924	7,390.73	6,496	5,074	2,317	13.61	170
1925	21,425.05	18,850	14,723	6,702	13.36	502
1926	46,178.85	40,213	31,408	14,771	14.36	1,029
1927	17,888.76	15,586	12,173	5,716	14.14	404
1928	14,872.75	12,823	10,015	4,858	15.14	321
1929	8,837.84	7,623	5,954	2,884	14.95	193
1930	12,117.31	10,340	8,076	4,041	15.95	253
1931	17,514.68	14,945	11,673	5,842	15.77	370
1932	4,315.97	3,643	2,845	1,471	16.77	88
1933	5,193.39	4,381	3,422	1,771	16.64	106
1934	2,418.67	2,018	1,576	843	17.64	48
1935	6,159.08	5,134	4,010	2,149	17.52	123
1936	6,030.63	4,970	3,882	2,149	18.52	116
1937	9,438.81	7,770	6,069	3,370	18.42	183
1938	7,227.23	5,880	4,593	2,634	19.42	136
1939	12,429.49	10,098	7,887	4,542	19.34	235
1940	12,385.39	9,942	7,765	4,620	20.34	227
1941	9,168.15	7,346	5,738	3,430	20.29	169
1942	7,033.91	5,567	4,348	2,686	21.29	126
1943	13,141.29	10,375	8,103	5,038	21.26	237
1944	4,828.60	3,764	2,940	1,889	22.26	85
1945	5,889.38	4,579	3,576	2,313	22.25	104
1946	6,137.03	4,710	3,679	2,458	23.25	106
1947	65,394.73	50,034	39,079	26,316	23.26	1,131

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.06 MAINS AND ACCESSORIES - VALVES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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 90-R3						
1948	54,762.39	41,346	32,293	22,469	24.26	926
1949	51,722.01	38,905	30,387	21,335	24.29	878
1950	98,196.60	72,862	56,909	41,288	25.29	1,633
1951	95,109.05	69,601	54,362	40,747	26.29	1,550
1952	74,640.64	54,391	42,482	32,159	26.34	1,221
1953	156,819.99	112,659	87,993	68,827	27.34	2,517
1954	109,098.52	78,005	60,926	48,173	27.40	1,758
1955	86,825.16	61,177	47,782	39,043	28.40	1,375
1956	100,346.81	70,333	54,934	45,413	28.49	1,594
1957	87,530.87	60,431	47,200	40,331	29.49	1,368
1958	114,225.68	78,405	61,238	52,988	29.58	1,791
1959	156,415.37	105,706	82,562	73,853	30.58	2,415
1960	151,056.90	100,483	78,483	72,574	31.58	2,298
1961	107,662.09	71,132	55,558	52,104	31.71	1,643
1962	169,225.32	109,996	85,913	83,312	32.71	2,547
1963	156,905.52	101,251	79,082	77,824	32.84	2,370
1964	120,758.68	76,621	59,845	60,914	33.84	1,800
1965	179,044.51	112,709	88,032	91,013	33.99	2,678
1966	163,550.91	101,173	79,021	84,530	34.99	2,416
1967	143,893.33	87,444	68,298	75,595	35.99	2,100
1968	142,618.23	85,885	67,081	75,537	36.16	2,089
1969	144,143.37	85,218	66,560	77,583	37.16	2,088
1970	126,500.45	74,066	57,849	68,651	37.34	1,839
1971	170,722.28	98,063	76,592	94,130	38.34	2,455
1972	203,411.65	114,582	89,495	113,917	39.34	2,896
1973	178,209.15	99,298	77,557	100,652	39.54	2,546
1974	177,970.23	97,172	75,896	102,074	40.54	2,518
1975	150,240.57	81,070	63,320	86,921	40.74	2,134
1976	77,491.99	40,939	31,976	45,516	41.74	1,090
1977	182,365.03	94,283	73,640	108,725	42.74	2,544
1978	329,822.08	168,275	131,432	198,390	42.96	4,618
1979	287,175.66	143,243	111,880	175,296	43.96	3,988
1980	218,293.68	106,396	83,101	135,193	44.96	3,007
1981	230,059.23	110,451	86,268	143,791	45.21	3,181
1982	347,231.09	162,712	127,087	220,144	46.21	4,764
1983	301,869.11	139,192	108,716	193,153	46.46	4,157
1984	348,765.69	156,770	122,446	226,320	47.46	4,769
1985	472,625.95	206,963	161,649	310,977	48.46	6,417
1986	421,621.86	181,297	141,603	280,019	48.72	5,748
1987	402,340.12	168,299	131,450	270,890	49.72	5,448
1988	468,169.43	190,358	148,680	319,489	50.72	6,299
1989	493,219.36	196,400	153,399	339,820	51.00	6,663
1990	617,372.27	238,553	186,323	431,049	52.00	8,289
1991	546,474.16	204,709	159,889	386,585	53.00	7,294

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.06 MAINS AND ACCESSORIES - VALVES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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 90-R3						
1992	263,652.61	96,470	75,348	188,305	53.29	3,534
1993	558,661.04	197,766	154,466	404,195	54.29	7,445
1994	910,707.77	311,553	243,339	667,369	55.29	12,070
1995	819,859.12	273,013	213,238	606,621	55.58	10,914
1996	700,673.02	224,916	175,671	525,002	56.58	9,279
1997	927,596.37	286,627	223,871	703,725	57.58	12,222
1998	702,453.79	210,385	164,322	538,132	57.89	9,296
1999	989,391.50	284,351	222,093	767,298	58.89	13,029
2000	908,664.15	250,155	195,384	713,280	59.89	11,910
2001	685,794.52	182,010	142,159	543,636	60.21	9,029
2002	1,133,346.33	286,963	224,133	909,213	61.21	14,854
2003	245,928.01	59,269	46,292	199,636	62.21	3,209
2004	981,416.21	226,315	176,764	804,652	62.55	12,864
2005	522,522.84	114,067	89,092	433,431	63.55	6,820
2006	1,451,569.86	299,023	233,553	1,218,017	64.55	18,869
2007	1,174,583.27	229,396	179,170	995,413	64.90	15,338
2008	1,299,718.32	237,718	185,670	1,114,048	65.90	16,905
2009	957,922.78	163,326	127,566	830,357	66.90	12,412
2010	3,497,160.59	557,447	435,396	3,061,765	67.25	45,528
2011	2,932,559.74	430,793	336,472	2,596,088	68.25	38,038
2012	4,107,599.19	552,061	431,189	3,676,410	69.25	53,089
2013	2,569,829.29	315,575	246,481	2,323,348	69.62	33,372
2014	3,314,939.46	365,306	285,323	3,029,616	70.62	42,900
2015	5,152,666.31	502,900	392,792	4,759,874	71.62	66,460
2016	4,238,553.46	363,244	283,713	3,954,840	71.99	54,936
2017	6,240,766.45	455,576	355,829	5,884,937	72.99	80,627
2018	7,601,377.90	462,164	360,975	7,240,403	73.38	98,670
2019	6,391,455.16	306,790	239,619	6,151,836	74.38	82,708
2020	5,688,676.96	201,948	157,732	5,530,945	74.77	73,973
2021	3,899,506.86	88,909	69,443	3,830,064	75.17	50,952
2022	3,619,332.98	35,469	27,703	3,591,630	75.59	47,515
2023	877,923.40	1,492	1,165	876,758	75.06	11,681
	85,128,318.75	13,708,254	10,706,871	74,421,448		1,121,179

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 66.4 1.32

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.07 MAINS AND ACCESSORIES - SPECIAL CONSTRUCTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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 58-R4						
1950	138.44	132	103	35	3.59	10
1951	17.02	16	12	5	4.01	1
1952	35.12	33	26	9	3.88	2
1953	42.45	40	31	11	4.33	3
1954	6,793.72	6,399	4,998	1,796	4.24	424
1955	1,234.95	1,155	902	333	4.71	71
1956	12,273.74	11,388	8,895	3,379	5.19	651
1957	3,516.53	3,260	2,546	971	5.17	188
1958	9,185.89	8,446	6,597	2,589	5.68	456
1959	8,342.17	7,658	5,981	2,361	5.69	415
1960	1,016.98	925	722	295	6.21	48
1961	2,205.35	1,988	1,553	652	6.74	97
1962	6,432.31	5,783	4,517	1,915	6.82	281
1963	9,163.90	8,159	6,373	2,791	7.36	379
1964	11,158.77	9,899	7,732	3,427	7.48	458
1965	11,374.42	9,984	7,798	3,576	8.04	445
1966	31,216.48	27,105	21,170	10,046	8.61	1,167
1967	40,854.87	35,078	27,398	13,457	9.18	1,466
1968	31,023.23	26,497	20,696	10,327	9.35	1,104
1969	33,694.72	28,435	22,209	11,486	9.94	1,156
1970	22,450.48	18,710	14,613	7,837	10.54	744
1971	18,580.64	15,288	11,941	6,640	11.14	596
1972	38,274.78	31,079	24,274	14,001	11.75	1,192
1973	14,263.41	11,425	8,924	5,339	12.36	432
1974	16,590.69	13,103	10,234	6,357	12.98	490
1975	71,481.59	55,634	43,453	28,029	13.60	2,061
1976	11,219.43	8,602	6,719	4,500	14.23	316
1977	7,688.98	5,804	4,533	3,156	14.85	213
1978	2,512.26	1,866	1,457	1,055	15.49	68
1979	946.77	692	540	407	16.13	25
1980	1,068.10	767	599	469	16.77	28
1981	13,460.87	9,498	7,418	6,043	17.42	347
1982	30,464.98	20,981	16,387	14,078	18.42	764
1983	897.03	606	473	424	19.07	22
1984	1,661.45	1,101	860	801	19.73	41
1985	115,099.86	74,734	58,371	56,729	20.39	2,782
1986	204.02	130	102	102	21.05	5
1987	369.82	229	179	191	22.05	9
1988	584,425.85	353,344	275,980	308,446	22.72	13,576
1989	355,328.92	209,857	163,909	191,420	23.39	8,184
1990	2,565,999.64	1,470,574	1,148,596	1,417,404	24.39	58,114
1991	797,492.81	445,639	348,068	449,425	25.07	17,927
1992	621,581.55	338,327	264,251	357,331	25.75	13,877
1993	466,113.62	245,455	191,713	274,401	26.75	10,258

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.07 MAINS AND ACCESSORIES - SPECIAL CONSTRUCTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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 58-R4						
1994	504,985.69	258,452	201,865	303,121	27.43	11,051
1995	95,022.26	46,941	36,663	58,359	28.43	2,053
1996	569,240.82	272,553	212,878	356,363	29.12	12,238
1997	15,757.25	7,263	5,673	10,084	30.12	335
1998	8,538.21	3,782	2,954	5,584	31.12	179
1999	17,342.74	7,414	5,791	11,552	31.81	363
2000	1,629,141.30	667,133	521,066	1,108,075	32.81	33,772
2001	273,066.01	106,905	83,498	189,568	33.81	5,607
2002	7,139,097.03	2,681,445	2,094,352	5,044,745	34.50	146,224
2003	872,129.75	311,786	243,521	628,609	35.50	17,707
2004	1,083,919.58	367,882	287,335	796,585	36.50	21,824
2005	275,926.51	88,655	69,244	206,683	37.50	5,512
2006	1,608,954.23	490,409	383,036	1,225,918	38.20	32,092
2007	205,853.17	58,998	46,081	159,772	39.20	4,076
2008	3,386,948.36	909,057	710,022	2,676,926	40.20	66,590
2009	1,022,168.95	255,747	199,752	822,417	41.20	19,962
2010	1,864,439.34	432,550	337,845	1,526,594	42.20	36,175
2011	66,215.17	14,157	11,057	55,158	43.20	1,277
2012	21,001.68	4,131	3,227	17,775	43.90	405
2016	20,691.03	2,555	1,996	18,695	47.90	390
2021	651,794.22	20,857	16,290	635,504	52.90	12,013
2022	2,490,835.07	34,374	26,848	2,463,987	53.60	45,970
2023	757,856.25	1,743	1,361	756,495	54.22	13,952
	30,558,823.23	10,570,614	8,256,208	22,302,615		630,660

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 35.4 2.06

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.08 MAINS AND ACCESSORIES - CEMENT WROUGHT IRON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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 90-R3						
1908	10,647.51	9,897	7,730	2,918	8.70	335
1909	4,120.33	3,796	2,965	1,155	9.70	119
1910	1,739.66	1,608	1,256	484	9.20	53
1911	1,572.10	1,441	1,126	446	10.20	44
1912	1,567.34	1,441	1,125	442	9.73	45
1913	11,764.43	10,716	8,370	3,394	10.73	316
1918	500.90	451	352	149	11.53	13
1922	51.32	46	36	15	12.89	1
1923	99.63	88	69	31	12.61	2
1927	6.70	6	5	2	14.14	
1959	49.81	34	27	23	30.58	1
1962	63.95	42	33	31	32.71	1
2006	0.14					
2010	15,288.57	2,437	1,903	13,386	67.25	199
2011	46,774.31	6,871	5,366	41,408	68.25	607
2021	10,428.66	238	186	10,243	75.17	136
	104,675.36	39,112	30,549	74,126		1,872

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.6 1.79

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.10 MAINS AND ACCESSORIES - COPPER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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 50-S0.5						
1925	23.62	24	24			
1926	69.16	68	53	16	1.29	12
1927	86.24	85	66	20	1.34	15
1928	48.42	48	48			
1929	48.43	47	37	11	2.40	5
1930	89.81	87	68	22	2.49	9
1931	96.53	94	73	24	2.58	9
1932	80.43	77	60	20	3.58	6
1933	104.97	101	79	26	3.71	7
1934	124.29	119	93	31	3.84	8
1935	107.93	103	80	28	3.99	7
1936	77.55	74	58	20	4.16	5
1937	126.44	119	93	33	5.16	6
1938	594.17	559	437	157	5.34	29
1939	950.83	892	697	254	5.54	46
1940	2,102.11	1,966	1,535	567	5.74	99
1941	271.10	253	198	73	5.96	12
1942	80.55	75	59	22	6.21	4
1943	12.32	11	9	3	6.46	
1944	120.08	111	87	33	6.72	5
1945	770.63	707	552	219	7.00	31
1946	976.82	892	697	280	7.29	38
1947	840.54	764	597	244	7.58	32
1948	1,637.15	1,481	1,157	480	7.89	61
1949	1,434.83	1,291	1,008	427	8.21	52
1950	1,133.56	1,014	792	342	8.55	40
1951	1,228.40	1,093	854	374	8.90	42
1952	3,065.51	2,711	2,117	949	9.25	103
1953	1,108.12	974	761	347	9.62	36
1954	2,520.10	2,200	1,718	802	9.99	80
1955	3,053.76	2,648	2,068	986	10.38	95
1956	3,519.97	3,031	2,367	1,153	10.77	107
1957	3,076.40	2,630	2,054	1,022	11.17	91
1958	1,484.64	1,269	991	494	11.01	45
1959	1,794.69	1,522	1,189	606	11.44	53
1960	536.14	451	352	184	11.88	15
1961	118.91	99	77	42	12.33	3
1962	477.09	394	308	169	12.78	13
1963	51.95	43	34	18	12.71	1
1964	855.12	698	545	310	13.19	24
1965	784.84	635	496	289	13.68	21
1966	2,420.33	1,950	1,523	897	13.68	66
1967	1,583.96	1,263	986	598	14.18	42
1968	1,007.34	800	625	382	14.21	27

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.10 MAINS AND ACCESSORIES - COPPER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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 50-S0.5						
1969	5,094.48	3,998	3,122	1,972	14.74	134
1970	2,716.41	2,106	1,645	1,071	15.28	70
1971	773.69	597	466	308	15.36	20
1972	2,483.50	1,890	1,476	1,008	15.92	63
1973	797.48	603	471	326	16.04	20
1974	3,710.20	2,786	2,176	1,534	16.18	95
1975	3,346.59	2,477	1,934	1,413	16.77	84
1976	5,049.52	3,706	2,894	2,156	16.94	127
1977	11,329.21	8,189	6,395	4,934	17.54	281
1978	7,838.40	5,612	4,383	3,455	17.75	195
1979	8,811.02	6,245	4,877	3,934	17.98	219
1980	9,843.60	6,901	5,390	4,454	18.23	244
1981	942.96	650	508	435	18.85	23
1982	4,082.85	2,778	2,170	1,913	19.13	100
1983	22,808.76	15,323	11,967	10,842	19.42	558
1984	1,108.29	734	573	535	19.73	27
1985	4,274.78	2,792	2,180	2,095	20.05	104
1986	8,290.99	5,332	4,164	4,127	20.39	202
1988	3,662.82	2,278	1,779	1,884	21.12	89
1989	2,157.54	1,318	1,029	1,129	21.50	53
1990	17,942.69	10,753	8,398	9,545	21.90	436
1991	12,587.50	7,434	5,806	6,782	22.01	308
1992	13,857.46	8,011	6,256	7,601	22.44	339
1993	2,495.42	1,410	1,101	1,394	22.88	61
1994	1,710.64	944	737	974	23.33	42
1996	4,026.59	2,122	1,657	2,370	24.01	99
1997	2,243.29	1,155	902	1,341	24.25	55
1999	255.69	124	97	159	25.03	6
2000	23,015.02	10,838	8,464	14,551	25.56	569
2001	3,194.10	1,459	1,139	2,055	25.87	79
2003	676.56	289	226	451	26.55	17
2011	81,270.32	23,016	17,975	63,295	29.74	2,128
2012	11,833.72	3,104	2,424	9,410	30.23	311
2013	66,200.04	16,007	12,502	53,698	30.57	1,757
2014	33,843.66	7,432	5,804	28,040	31.09	902
2015	23,667.22	4,677	3,653	20,014	31.47	636
2016	19,918.79	3,482	2,719	17,200	31.86	540
2017	31,794.46	4,807	3,754	28,040	32.27	869
2019	12,247.36	1,249	976	11,271	33.01	341
2020	82,893.39	6,292	4,914	77,979	33.48	2,329
	595,492.79	226,393	176,825	418,668		15,934

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.3 2.68

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.11 MAINS AND ACCESSORIES - ASBESTOS CEMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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 50-S5						
1939	114.08	114	114			
1940	0.87	1	1			
1941	51.57	52	52			
1942	2.15	2	2			
1943	0.05					
1945	8.50	8	8			
1946	20.19	11	9	11	58.38	
1947	13.99	12	9	5	9.72	1
1948	9.88	9	7	3	3.38	1
1949	0.99	1	1			
1952	504.90	497	388	117	1.19	98
1953	450.13	443	346	104	1.17	89
1954	1,959.11	1,926	1,504	455	1.18	386
1955	226.60	223	174	53	1.21	44
1956	68.22	67	52	16	1.28	12
1957	92.21	90	70	22	1.36	16
1958	726.33	710	555	171	1.48	116
1959	27.96	27	21	7	1.61	4
1960	2,389.39	2,324	1,815	574	1.77	324
1961	1,088.93	1,056	825	264	1.94	136
1962	3,643.83	3,520	2,749	895	2.14	418
1963	640.78	616	481	160	2.36	68
1964	571.89	551	430	142	2.23	64
1965	7,108.30	6,814	5,322	1,786	2.49	717
1966	2,111.91	2,013	1,572	540	2.77	195
1967	717.32	680	531	186	3.07	61
1968	3,554.06	3,366	2,629	925	3.05	303
1969	4,997.97	4,701	3,672	1,326	3.39	391
1970	28,138.49	26,273	20,520	7,618	3.75	2,031
1971	213,823.67	199,177	155,566	58,258	3.81	15,291
1972	265,144.52	244,887	191,267	73,878	4.20	17,590
1973	100,992.52	92,449	72,207	28,786	4.60	6,258
1974	89,348.89	81,022	63,282	26,067	5.01	5,203
1975	110,924.09	99,577	77,774	33,150	5.44	6,094
1976	82,164.21	72,978	56,999	25,165	5.88	4,280
1977	51,581.42	45,309	35,388	16,193	6.33	2,558
1978	106,549.68	92,506	72,251	34,299	6.79	5,051
1979	323,935.84	276,350	215,841	108,095	7.53	14,355
1980	357,678.57	301,237	235,279	122,400	8.01	15,281
1981	222,218.01	183,685	143,466	78,752	8.76	8,990
1982	309,845.08	251,253	196,239	113,606	9.50	11,959
1983	362,245.91	287,985	224,928	137,318	10.25	13,397
1984	447,018.75	348,183	271,946	175,073	11.00	15,916
1985	797,704.96	605,299	472,764	324,941	12.00	27,078

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.11 MAINS AND ACCESSORIES - ASBESTOS CEMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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 50-S5						
1993	38,600.24	23,311	18,207	20,393	19.51	1,045
2000	27,815.16	12,845	10,032	17,783	26.51	671
2001	16,152.15	7,131	5,570	10,582	27.51	385
2002	30,846.19	12,992	10,147	20,699	28.51	726
2003	116,221.66	46,593	36,391	79,831	29.51	2,705
2004	84.45	32	25	59	30.51	2
2006	63,336.78	21,535	16,820	46,517	32.51	1,431
2007	817.89	261	204	614	33.51	18
2008	45,054.73	13,489	10,535	34,520	34.51	1,000
2011	790,097.00	188,438	147,178	642,919	37.51	17,140
2012	194,103.63	42,353	33,080	161,024	38.51	4,181
2015	15,765.78	2,480	1,937	13,829	41.51	333
2016	51,686.41	7,081	5,531	46,155	42.51	1,086
2020	192,357.29	10,734	8,383	183,974	46.51	3,956
2021	24,229.51	860	672	23,558	47.51	496
	5,507,585.59	3,628,139	2,833,768	2,673,818		209,951

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.7 3.81

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.13 MAINS AND ACCESSORIES - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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 45-R2.5						
1965	287.23	260	203	84	5.94	14
1966	40,362.09	36,419	28,445	11,917	6.14	1,941
1967	34.29	31	24	10	6.36	2
1968	5,054.37	4,511	3,523	1,531	6.60	232
1969	386.13	342	267	119	6.85	17
1970	11,899.43	10,482	8,187	3,712	7.13	521
1971	5,709.25	4,993	3,900	1,809	7.42	244
1972	5,021.95	4,358	3,404	1,618	7.73	209
1973	295,583.42	254,409	198,707	96,876	8.05	12,034
1974	284,353.98	242,582	189,469	94,885	8.39	11,309
1975	121,038.70	102,302	79,903	41,136	8.75	4,701
1976	34,844.77	29,158	22,774	12,071	9.12	1,324
1977	35,878.54	29,711	23,206	12,673	9.50	1,334
1978	161,094.08	131,920	103,037	58,057	9.90	5,864
1979	104,693.27	84,739	66,186	38,507	10.30	3,739
1980	307,268.39	245,630	191,850	115,418	10.73	10,757
1981	368,267.28	290,600	226,974	141,293	11.16	12,661
1982	118,199.19	91,994	71,852	46,347	11.61	3,992
1983	1,818.58	1,395	1,090	729	12.06	60
1984	402,287.65	303,969	237,416	164,872	12.53	13,158
1985	2,007,114.22	1,492,691	1,165,870	841,244	13.01	64,661
1986	195,364.68	142,147	111,024	84,341	13.76	6,129
1987	68,721.39	49,136	38,378	30,343	14.25	2,129
1988	152,226.73	106,863	83,466	68,761	14.75	4,662
1989	215,863.18	148,622	116,082	99,781	15.27	6,534
1990	914,756.56	617,095	481,984	432,773	15.80	27,391
1991	28,611.42	18,895	14,758	13,853	16.33	848
1992	167,008.02	107,854	84,240	82,768	16.87	4,906
1993	181,304.11	114,349	89,313	91,991	17.42	5,281
1994	138,397.56	84,755	66,198	72,200	18.20	3,967
1995	647,573.00	386,342	301,753	345,820	18.76	18,434
1996	20,057.51	11,643	9,094	10,964	19.33	567
1997	10,367.24	5,846	4,566	5,801	19.91	291
1998	100,128.35	54,770	42,778	57,350	20.50	2,798
1999	470,059.72	248,944	194,438	275,622	21.09	13,069
2000	575,592.14	293,322	229,100	346,492	21.89	15,829
2001	845,656.90	415,725	324,703	520,954	22.50	23,154
2002	167,078.60	79,045	61,738	105,341	23.11	4,558
2003	169,898.34	77,168	60,272	109,626	23.73	4,620
2004	77,692.42	33,796	26,396	51,296	24.35	2,107
2005	24,471.72	10,166	7,940	16,532	24.98	662
2006	1,173,725.73	463,974	362,388	811,338	25.62	31,668
2007	192,204.29	72,038	56,266	135,938	26.27	5,175
2008	320,332.65	113,398	88,570	231,763	26.92	8,609

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.13 MAINS AND ACCESSORIES - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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 45-R2.5						
2010	2,334.50	726	567	1,768	28.23	63
2011	895,772.44	258,878	202,197	693,575	28.90	23,999
2012	1,259,098.69	335,676	262,181	996,918	29.57	33,714
2013	1,872,156.28	456,432	356,498	1,515,658	30.25	50,104
2014	641,894.42	141,538	110,549	531,345	30.93	17,179
2015	1,109,784.49	219,293	171,279	938,505	31.47	29,822
2016	1,709,537.36	296,605	231,664	1,477,873	32.16	45,954
2017	6,940,408.03	1,037,591	810,414	6,129,994	32.71	187,404
2018	2,107,254.69	263,196	205,570	1,901,685	33.27	57,159
2019	3,115,601.69	311,872	243,588	2,872,014	33.70	85,223
2020	3,396,717.38	254,074	198,445	3,198,272	34.01	94,039
2021	2,167,077.13	105,320	82,261	2,084,816	34.22	60,924
2022	1,610,387.53	35,106	27,420	1,582,968	33.73	46,931
2023	296,567.17	1,127	880	295,687	32.77	9,023
	38,292,880.87	10,735,823	8,385,245	29,907,636		1,083,700

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 27.6 2.83

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.99 MAINS AND ACCESSORIES - MAIN CLEANING AND LINING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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 50-L4						
1986	662,573.13	482,088	376,536	286,037	13.76	20,788
1987	362,072.24	257,578	201,182	160,890	14.50	11,096
1988	305,673.99	212,443	165,929	139,745	15.25	9,164
1989	630,483.97	427,720	334,072	296,412	16.00	18,526
1990	665,356.70	440,200	343,819	321,538	16.75	19,196
1991	735,630.86	476,468	372,147	363,484	17.27	21,047
1992	795,970.50	501,780	391,917	404,054	18.03	22,410
1993	2,047,032.06	1,254,421	979,769	1,067,263	18.80	56,769
1994	1,839,758.09	1,089,505	850,961	988,797	19.80	49,939
1995	2,206,416.38	1,267,366	989,880	1,216,536	20.56	59,170
1996	2,232,973.78	1,242,427	970,401	1,262,573	21.33	59,192
1997	3,005,692.07	1,617,663	1,263,480	1,742,212	22.10	78,833
1998	3,811,384.69	1,971,629	1,539,946	2,271,439	23.10	98,331
1999	5,226,464.06	2,606,960	2,036,173	3,190,291	23.87	133,653
2000	5,939,832.49	2,838,052	2,216,669	3,723,163	24.87	149,705
2001	5,727,926.70	2,628,546	2,053,033	3,674,894	25.64	143,327
2002	8,401,335.41	3,678,105	2,872,794	5,528,541	26.64	207,528
2003	225,033.87	93,772	73,241	151,793	27.64	5,492
2005	1,793,288.24	674,814	527,065	1,266,223	29.42	43,040
2006	7,458,684.36	2,648,579	2,068,680	5,390,004	30.42	177,186
2007	4,242,406.77	1,416,540	1,106,393	3,136,014	31.42	99,809
2008	9,390,668.66	2,936,462	2,293,532	7,097,137	32.42	218,912
2009	9,378,642.40	2,733,874	2,135,300	7,243,342	33.42	216,737
2010	18,155,228.99	4,907,358	3,832,906	14,322,323	34.42	416,105
2011	9,446,015.82	2,353,003	1,837,820	7,608,196	35.42	214,799
2012	4,967,446.72	1,132,081	884,215	4,083,232	36.42	112,115
2013	8,229,598.55	1,701,058	1,328,616	6,900,983	37.42	184,420
2014	2,620,752.14	486,150	379,709	2,241,043	38.42	58,330
2015	2,997,459.13	492,483	384,655	2,612,804	39.42	66,281
2021	9,102,722.28	337,711	263,770	8,838,952	45.42	194,605
2022	11,743,615.73	186,723	145,841	11,597,775	46.42	249,844
2023	2,903,125.00	7,548	5,895	2,897,230	47.05	61,578
	147,251,265.78	45,101,107	35,226,346	112,024,920		3,477,927

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.2 2.36

AQUA PENNSYLVANIA, INC.

ACCOUNT 333 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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-R4						
1930	1,468.55	1,417	1,449	20	3.40	6
1932	122.95	118	121	2	3.58	1
1933	364.91	350	358	7	3.71	2
1934	6,419.57	6,153	6,293	127	3.84	33
1935	6,573.58	6,288	6,431	143	3.99	36
1936	18,578.76	17,728	18,130	449	4.16	108
1937	14,484.65	13,786	14,099	386	4.34	89
1938	36,320.61	34,167	34,943	1,378	5.34	258
1939	88,146.90	82,682	84,559	3,588	5.54	648
1940	102,099.12	95,473	97,641	4,458	5.74	777
1941	96,470.11	89,910	91,951	4,519	5.96	758
1942	43,765.12	40,640	41,563	2,202	6.21	355
1943	20,420.41	18,891	19,320	1,100	6.46	170
1944	43,507.60	40,088	40,998	2,510	6.72	374
1945	111,118.29	101,940	104,254	6,864	7.00	981
1946	124,121.86	113,360	115,934	8,188	7.29	1,123
1947	195,358.21	177,581	181,613	13,745	7.58	1,813
1948	293,981.72	265,906	271,943	22,039	7.89	2,793
1949	297,923.77	268,072	274,158	23,766	8.21	2,895
1950	505,971.34	452,743	463,022	42,949	8.55	5,023
1951	538,546.49	479,145	490,023	48,523	8.90	5,452
1952	509,678.78	450,760	460,994	48,685	9.25	5,263
1953	628,242.43	552,099	564,634	63,608	9.62	6,612
1954	777,263.39	678,629	694,036	83,227	9.99	8,331
1955	917,271.86	795,458	813,518	103,754	10.38	9,996
1956	840,346.64	717,992	734,293	106,054	11.38	9,319
1957	681,977.90	578,454	591,587	90,391	11.77	7,680
1958	622,410.75	523,945	535,840	86,571	12.17	7,113
1959	713,637.86	595,959	609,489	104,149	12.59	8,272
1960	740,755.69	608,901	622,725	118,031	13.59	8,685
1961	635,828.29	518,264	530,031	105,797	14.01	7,552
1962	806,019.85	651,264	666,050	139,970	14.44	9,693
1963	652,031.95	522,017	533,869	118,163	14.88	7,941
1964	1,178,250.63	927,519	948,577	229,674	15.88	14,463
1965	752,133.64	586,363	599,676	152,458	16.33	9,336
1966	989,144.16	763,421	780,753	208,391	16.78	12,419
1967	805,917.39	611,047	624,920	180,997	17.78	10,180
1968	662,496.61	496,939	508,221	154,276	18.24	8,458
1969	763,160.65	566,113	578,966	184,195	18.71	9,845
1970	835,465.18	608,219	622,028	213,437	19.71	10,829
1971	1,093,468.44	786,532	804,389	289,079	20.19	14,318
1972	964,295.48	685,132	700,687	263,608	20.68	12,747
1973	1,263,719.47	880,181	900,164	363,555	21.68	16,769
1974	2,182,844.76	1,500,487	1,534,554	648,291	22.17	29,242

AQUA PENNSYLVANIA, INC.

ACCOUNT 333 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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-R4						
1975	1,613,764.85	1,086,548	1,111,217	502,548	23.17	21,690
1976	1,071,331.34	711,150	727,296	344,035	23.68	14,529
1977	1,385,377.15	899,941	920,373	465,004	24.68	18,841
1978	1,733,761.19	1,109,434	1,134,622	599,139	25.18	23,794
1979	2,069,082.06	1,294,418	1,323,806	745,276	26.18	28,467
1980	1,692,524.27	1,041,918	1,065,573	626,951	26.69	23,490
1981	1,722,198.07	1,035,385	1,058,892	663,306	27.69	23,955
1982	1,449,819.42	856,698	876,148	573,671	28.21	20,336
1983	1,608,930.00	927,387	948,442	660,488	29.21	22,612
1984	2,470,891.12	1,398,030	1,429,770	1,041,121	29.74	35,007
1985	3,137,501.42	1,729,391	1,768,655	1,368,846	30.74	44,530
1986	2,528,634.77	1,356,865	1,387,671	1,140,964	31.74	35,947
1987	3,087,866.35	1,622,674	1,659,515	1,428,351	32.28	44,249
1988	3,307,693.34	1,689,570	1,727,929	1,579,764	33.28	47,469
1989	3,571,915.67	1,772,027	1,812,259	1,759,657	34.28	51,332
1990	3,619,995.70	1,754,612	1,794,448	1,825,548	34.82	52,428
1991	2,845,998.11	1,337,335	1,367,697	1,478,301	35.82	41,270
1992	3,353,191.21	1,526,037	1,560,684	1,792,507	36.82	48,683
1993	3,572,736.97	1,583,794	1,619,752	1,952,985	37.36	52,275
1994	3,579,065.85	1,533,272	1,568,083	2,010,983	38.36	52,424
1995	4,312,035.46	1,783,027	1,823,508	2,488,527	39.36	63,225
1996	3,451,955.86	1,375,950	1,407,189	2,044,767	40.36	50,663
1997	4,391,858.05	1,696,136	1,734,645	2,657,213	40.92	64,937
1998	7,416,496.38	2,753,003	2,815,506	4,600,990	41.92	109,756
1999	5,850,905.18	2,084,092	2,131,409	3,719,496	42.92	86,661
2000	6,953,664.15	2,372,590	2,426,457	4,527,207	43.92	103,078
2001	9,978,462.98	3,254,975	3,328,875	6,649,588	44.92	148,032
2002	14,758,500.82	4,592,845	4,697,119	10,061,382	45.92	219,107
2003	3,328,397.05	992,528	1,015,062	2,313,335	46.48	49,771
2004	11,280,121.36	3,193,402	3,265,904	8,014,217	47.48	168,791
2005	10,812,065.21	2,897,633	2,963,420	7,848,645	48.48	161,894
2006	12,930,973.07	3,270,243	3,344,490	9,586,483	49.48	193,745
2007	12,363,039.34	2,939,931	3,006,678	9,356,361	50.48	185,348
2008	13,615,422.65	3,032,155	3,100,996	10,514,427	51.48	204,243
2009	15,356,744.61	3,188,060	3,260,441	12,096,304	52.48	230,494
2010	21,018,894.79	4,046,137	4,137,999	16,880,896	53.48	315,649
2011	19,977,016.64	3,543,923	3,624,383	16,352,634	54.48	300,158
2012	24,170,974.91	3,922,949	4,012,014	20,158,961	55.48	363,355
2013	22,954,591.16	3,378,916	3,455,630	19,498,961	56.48	345,237
2014	22,097,380.02	2,938,952	3,005,677	19,091,703	57.04	334,707
2015	28,134,334.91	3,314,225	3,389,470	24,744,865	58.04	426,342
2016	27,596,805.18	2,831,432	2,895,716	24,701,089	59.04	418,379
2017	28,893,234.38	2,525,269	2,582,602	26,310,632	60.04	438,218
2018	29,125,369.20	2,102,852	2,150,595	26,974,774	61.04	441,920

AQUA PENNSYLVANIA, INC.

ACCOUNT 333 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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-R4						
2019	29,901,986.85	1,704,413	1,743,109	28,158,878	62.04	453,883
2020	26,482,444.78	1,106,966	1,132,098	25,350,347	63.04	402,131
2021	25,727,554.25	684,353	699,891	25,027,663	64.04	390,813
2022	27,558,181.49	314,163	321,295	27,236,886	65.04	418,771
2023	6,877,446.76	13,067	13,364	6,864,083	65.66	104,540
	549,301,262.67	116,032,806	118,667,178	430,634,085		8,165,934
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					52.7	1.49

AQUA PENNSYLVANIA, INC.

ACCOUNT 334.02 METERS - REMOTE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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 22-R2.5						
1973	2,477.45	2,477	2,477			
1974	424.53	425	425			
1975	800.45	800	800			
1979	13,867.22	13,867	13,867			
1980	45.98	46	46			
1981	150.13	150	150			
1984	19.27	19	19			
1985	2,237.19	2,196	2,237			
1986	5,114.38	4,981	5,114			
1987	4,262.45	4,114	4,262			
1988	6,810.13	6,532	6,810			
1989	13,452.84	12,804	13,453			
1990	491.41	465	491			
1992	10,359.37	9,620	10,359			
1993	31,980.05	29,492	31,980			
1994	402,468.48	366,810	402,468			
1995	437,526.07	394,605	437,526			
1996	2,842,386.38	2,531,998	2,842,386			
1997	452,183.51	398,193	452,184			
1998	5,625,956.30	4,873,203	5,625,956			
1999	4,482,559.83	3,811,072	4,482,560			
2000	3,181,789.42	2,656,476	3,181,789			
2001	4,073,508.02	3,322,353	4,067,815	5,693	4.92	1,157
2002	4,799,077.11	3,823,905	4,681,905	117,172	5.29	22,150
2003	5,250,236.84	4,064,733	4,976,769	273,468	5.76	47,477
2004	15,550,699.11	11,663,024	14,279,948	1,270,751	6.25	203,320
2005	9,153,805.44	6,629,186	8,116,629	1,037,176	6.76	153,428
2006	3,921,208.40	2,732,298	3,345,365	575,843	7.29	78,991
2007	1,525,668.05	1,016,400	1,244,458	281,210	7.89	35,641
2008	1,329,943.19	845,445	1,035,144	294,799	8.45	34,887
2009	2,733,314.70	1,649,829	2,020,014	713,301	9.03	78,992
2010	2,477,121.55	1,411,712	1,728,469	748,653	9.62	77,823
2011	3,079,712.16	1,642,718	2,011,308	1,068,404	10.28	103,930
2012	3,804,843.57	1,889,485	2,313,444	1,491,400	10.90	136,826
2013	4,165,667.22	1,908,709	2,336,981	1,828,686	11.53	158,602
2014	4,130,936.33	1,727,558	2,115,184	2,015,752	12.17	165,633
2015	3,929,847.66	1,479,981	1,812,056	2,117,792	12.83	165,066
2016	2,789,487.36	930,015	1,138,690	1,650,797	13.49	122,372
2017	7,508,025.13	2,166,816	2,653,001	4,855,024	14.17	342,627
2018	11,984,922.46	2,914,733	3,568,734	8,416,188	14.78	569,431
2019	8,836,806.15	1,730,247	2,118,476	6,718,330	15.41	435,972
2020	4,889,159.76	716,751	877,574	4,011,586	16.01	250,568

AQUA PENNSYLVANIA, INC.

ACCOUNT 334.02 METERS - REMOTE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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 22-R2.5						
2021	7,223,096.59	692,695	848,121	6,374,976	16.50	386,362
2022	6,527,778.39	281,347	344,475	6,183,303	16.64	371,593
2023	1,467,290.87	11,005	13,474	1,453,817	16.46	88,324
	138,669,518.90	70,371,290	85,165,393	53,504,126		4,031,172
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					13.3	2.91

AQUA PENNSYLVANIA, INC.

ACCOUNT 334.03 METERS - ERTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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 18-S2						
1999	266,863.49	241,485	266,863			
2001	740,577.22	650,745	740,577			
2002	4,252,579.60	3,670,827	4,252,580			
2003	6,240,178.94	5,287,304	6,214,388	25,791	3.56	7,245
2004	6,298,093.33	5,219,860	6,135,118	162,975	3.87	42,112
2005	8,599,880.88	6,945,264	8,163,057	436,824	4.23	103,268
2006	963,632.51	757,030	889,769	73,864	4.57	16,163
2007	935,104.16	712,830	837,819	97,285	4.91	19,814
2008	1,190,513.49	876,218	1,029,855	160,658	5.29	30,370
2009	931,023.10	658,047	773,430	157,593	5.70	27,648
2010	788,275.23	530,667	623,715	164,560	6.19	26,585
2011	1,263,571.61	806,159	947,512	316,060	6.67	47,385
2012	1,769,112.58	1,061,114	1,247,171	521,942	7.17	72,795
2013	1,732,125.67	966,006	1,135,387	596,739	7.73	77,198
2014	1,734,775.98	888,032	1,043,741	691,035	8.34	82,858
2015	1,919,190.04	888,009	1,043,714	875,476	9.00	97,275
2016	2,001,967.09	820,206	964,022	1,037,945	9.72	106,784
2017	2,094,394.72	740,578	870,432	1,223,963	10.51	116,457
2018	2,976,949.24	879,391	1,033,585	1,943,364	11.33	171,524
2019	5,102,787.75	1,198,135	1,408,218	3,694,570	12.22	302,338
2020	2,343,163.98	405,367	476,445	1,866,719	13.15	141,956
2021	2,367,595.29	261,383	307,214	2,060,381	14.10	146,126
2022	1,981,970.24	93,747	110,185	1,871,785	15.10	123,959
2023	438,848.36	3,467	4,075	434,773	15.72	27,657
	58,933,174.50	34,561,871	40,518,872	18,414,302		1,787,517

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.3 3.03

AQUA PENNSYLVANIA, INC.

ACCOUNT 335 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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-R4						
1959	25,759.04	23,317	22,315	3,444	6.68	516
1960	29,272.97	26,267	25,138	4,135	7.18	576
1961	57,018.15	50,701	48,522	8,496	7.69	1,105
1962	62,716.44	55,629	53,238	9,478	7.74	1,225
1963	79,164.31	69,530	66,542	12,622	8.28	1,524
1964	134,156.41	116,649	111,636	22,520	8.82	2,553
1965	172,965.16	148,837	142,441	30,524	9.36	3,261
1966	144,474.43	122,977	117,692	26,782	9.92	2,700
1967	126,884.28	106,811	102,221	24,663	10.48	2,353
1968	109,560.23	91,176	87,258	22,302	11.04	2,020
1969	110,984.59	91,274	87,351	23,634	11.61	2,036
1970	140,735.83	114,334	109,420	31,316	12.18	2,571
1971	198,773.64	159,436	152,584	46,190	12.77	3,617
1972	182,328.77	144,350	138,146	44,183	13.35	3,310
1973	197,640.57	154,377	147,743	49,898	13.94	3,579
1974	404,057.49	311,205	297,831	106,226	14.54	7,306
1975	409,244.62	310,699	297,346	111,899	15.14	7,391
1976	222,961.75	166,775	159,608	63,354	15.75	4,022
1977	169,340.43	124,736	119,375	49,965	16.36	3,054
1978	413,907.30	300,083	287,187	126,720	16.98	7,463
1979	457,188.08	326,021	312,010	145,178	17.60	8,249
1980	433,623.36	302,149	289,164	144,459	18.60	7,767
1981	410,956.62	281,382	269,289	141,668	19.23	7,367
1982	416,270.29	279,900	267,871	148,399	19.85	7,476
1983	333,498.01	220,042	210,585	122,913	20.49	5,999
1984	388,962.31	250,181	239,429	149,533	21.49	6,958
1985	645,674.88	407,033	389,540	256,135	22.13	11,574
1986	488,140.31	301,378	288,426	199,714	22.77	8,771
1987	844,831.90	507,406	485,600	359,232	23.77	15,113
1988	760,287.24	446,517	427,328	332,959	24.42	13,635
1989	682,856.48	391,823	374,984	307,872	25.07	12,280
1990	876,427.06	487,995	467,023	409,404	26.07	15,704
1991	418,575.03	227,244	217,478	201,097	26.73	7,523
1992	787,364.85	413,996	396,204	391,161	27.73	14,106
1993	739,943.96	378,629	362,357	377,587	28.39	13,300
1994	951,305.68	470,421	450,204	501,102	29.39	17,050
1995	752,295.45	361,177	345,655	406,640	30.05	13,532
1996	1,290,271.82	597,138	571,475	718,797	31.05	23,150
1997	1,617,958.53	720,801	689,824	928,135	32.05	28,959
1998	1,547,268.00	666,254	637,621	909,647	32.72	27,801
1999	1,509,853.86	623,872	597,061	912,793	33.72	27,070
2000	1,695,762.62	671,183	642,338	1,053,425	34.72	30,341
2001	2,285,354.48	869,806	832,425	1,452,929	35.39	41,055
2002	2,228,884.07	809,308	774,527	1,454,357	36.39	39,966

AQUA PENNSYLVANIA, INC.

ACCOUNT 335 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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-R4						
2003	1,776,666.97	614,016	587,628	1,189,039	37.39	31,801
2004	2,234,434.25	733,118	701,612	1,532,822	38.39	39,928
2005	2,135,018.70	663,137	634,638	1,500,381	39.39	38,090
2006	2,231,043.18	657,712	629,446	1,601,597	40.07	39,970
2007	2,407,394.35	667,330	638,651	1,768,743	41.07	43,067
2008	3,483,917.80	904,425	865,557	2,618,361	42.07	62,238
2009	2,184,145.15	528,563	505,848	1,678,297	43.07	38,967
2010	4,113,828.74	923,143	883,470	3,230,359	44.07	73,301
2011	4,203,283.55	869,239	831,883	3,371,401	45.07	74,804
2012	5,410,171.53	1,023,604	979,614	4,430,558	46.07	96,170
2013	3,815,083.68	658,483	630,184	3,184,900	46.75	68,126
2014	3,728,758.87	577,585	552,763	3,175,996	47.75	66,513
2015	5,267,198.58	722,660	691,603	4,575,596	48.75	93,858
2016	4,497,308.58	537,428	514,332	3,982,977	49.75	80,060
2017	7,896,168.57	803,830	769,284	7,126,885	50.75	140,431
2018	7,335,560.53	616,921	590,408	6,745,153	51.75	130,341
2019	6,550,685.01	434,965	416,272	6,134,413	52.75	116,292
2020	5,211,047.37	253,778	242,872	4,968,175	53.75	92,431
2021	4,589,819.24	142,284	136,169	4,453,650	54.75	81,345
2022	4,219,621.22	56,121	53,709	4,165,912	55.75	74,725
2023	1,050,724.32	2,312	2,213	1,048,511	56.06	18,703
	110,297,381.49	26,091,473	24,970,168	85,327,213		1,968,089

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 43.4 1.78

AQUA PENNSYLVANIA, INC.

ACCOUNT 336 BACKFLOW PREVENTION DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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-R2.5						
1998	10,223.08	6,755	6,342	3,881	12.70	306
2007	828.39	385	361	467	18.15	26
2013	13,784.45	4,221	3,963	9,821	22.10	444
2014	19,626.23	5,444	5,111	14,515	22.79	637
2015	236,230.22	58,774	55,181	181,049	23.40	7,737
2016	8,563.30	1,879	1,764	6,799	24.02	283
2017	6,157.16	1,165	1,094	5,063	24.64	205
2018	2,768.15	438	411	2,357	25.28	93
2019	7,853.87	996	936	6,918	25.83	268
2020	1,983.33	188	176	1,807	26.23	69
2021	374.73	23	22	353	26.58	13
2022	1,624.91	45	42	1,583	26.35	60
2023	500.00	2	2	498	25.72	19
	310,517.82	80,315	75,405	235,113		10,160

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.1 3.27

AQUA PENNSYLVANIA, INC.

ACCOUNT 340.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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						
2003	73,431.63	72,514	69,874	3,558	0.25	3,558
2004	46,012.95	43,137	41,566	4,447	1.25	3,558
2005	423,068.49	375,473	361,803	61,265	2.25	27,229
2006	327,637.83	274,397	264,407	63,231	3.25	19,456
2007	1,448,085.26	1,140,367	1,098,848	349,237	4.25	82,173
2008	250,173.31	184,503	177,786	72,387	5.25	13,788
2009	215,195.64	147,947	142,561	72,635	6.25	11,622
2010	392,214.07	250,036	240,933	151,281	7.25	20,866
2011	53,478.86	31,419	30,275	23,204	8.25	2,813
2012	168,858.87	90,762	87,457	81,402	9.25	8,800
2013	169,219.12	82,494	79,491	89,728	10.25	8,754
2014	64,526.72	28,230	27,202	37,325	11.25	3,318
2015	358,313.95	138,847	133,792	224,522	12.25	18,328
2016	907,789.67	306,379	295,224	612,566	13.25	46,231
2017	403,525.55	116,014	111,790	291,736	14.25	20,473
2018	1,326,542.63	315,054	303,583	1,022,960	15.25	67,079
2019	559,332.46	104,875	101,057	458,275	16.25	28,202
2020	168,811.72	23,212	22,367	146,445	17.25	8,490
2021	367,229.19	32,133	30,963	336,266	18.25	18,426
2022	339,553.50	12,733	12,269	327,284	19.25	17,002
2023	72,381.25	452	436	71,945	19.88	3,619
	8,135,382.67	3,770,978	3,633,684	4,501,699		433,785

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.4 5.33

AQUA PENNSYLVANIA, INC.

ACCOUNT 340.2 OFFICE FURNITURE AND EQUIPMENT - MECHANICAL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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						
2013	7,074.28	6,897	414	6,660	0.25	6,660
2014	65,891.02	57,655	3,458	62,433	1.25	49,946
2015	15,567.15	12,065	724	14,843	2.25	6,597
2016	22,491.67	15,182	910	21,582	3.25	6,641
2017	375,178.90	215,728	12,937	362,242	4.25	85,233
2018	156,661.87	74,414	4,463	152,199	5.25	28,990
2019	151,299.27	56,737	3,403	147,896	6.25	23,663
2020	45,306.60	12,459	747	44,560	7.25	6,146
2021	8,325.00	1,457	87	8,238	8.25	999
2022	14,006.25	1,050	63	13,943	9.25	1,507
2023	3,743.75	47	3	3,741	9.88	379
	865,545.76	453,691	27,209	838,337		216,761

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.9 25.04

AQUA PENNSYLVANIA, INC.

ACCOUNT 340.3 OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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						
2018	5,739,881.04	5,452,887	3,712,337	2,027,544	0.25	2,027,544
2019	5,576,525.51	4,182,394	2,847,383	2,729,143	1.25	2,183,314
2020	5,819,422.11	3,200,682	2,179,031	3,640,391	2.25	1,617,952
2021	447,413.32	156,595	106,610	340,803	3.25	104,862
2022	1,165,633.04	174,845	119,035	1,046,598	4.25	246,258
2023	339,191.93	8,480	5,773	333,419	4.88	68,324
	19,088,066.95	13,175,883	8,970,169	10,117,898		6,248,254
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					1.6	32.73

AQUA PENNSYLVANIA, INC.

ACCOUNT 340.4 OFFICE FURNITURE AND EQUIPMENT - COMPUTER SOFTWARE - 10-YEAR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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						
2014	6,305,491.90	5,517,305	5,252,688	1,052,804	1.25	842,243
2015	4,381,011.94	3,395,284	3,232,442	1,148,570	2.25	510,476
2016	2,564,499.79	1,731,037	1,648,014	916,486	3.25	281,996
2017	3,140,906.21	1,806,021	1,719,402	1,421,504	4.25	334,472
2018	1,253,335.39	595,334	566,781	686,554	5.25	130,772
2019	792,718.81	297,270	283,013	509,706	6.25	81,553
2020	2,327,267.39	639,999	609,304	1,717,963	7.25	236,960
2021	7,566,377.60	1,324,116	1,260,610	6,305,768	8.25	764,336
2022	9,311,334.42	698,350	664,856	8,646,478	9.25	934,754
2023	2,263,069.51	28,288	26,931	2,236,139	9.88	226,330
	39,906,012.96	16,033,004	15,264,041	24,641,972		4,343,892

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.7 10.89

AQUA PENNSYLVANIA, INC.

ACCOUNT 340.41 OFFICE FURNITURE AND EQUIPMENT - COMPUTER SOFTWARE - 15-YEAR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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						
2013	5,580,462.73	3,627,301	3,568,167	2,012,296	5.25	383,294
2014	3,109,132.04	1,813,650	1,784,083	1,325,049	6.25	212,008
2015	2,154,731.74	1,113,285	1,095,136	1,059,596	7.25	146,151
2016	4,176,486.72	1,879,419	1,848,780	2,327,707	8.25	282,146
2017	3,227,055.22	1,237,027	1,216,860	2,010,195	9.25	217,318
2018	6,377,005.52	2,019,406	1,986,485	4,390,521	10.25	428,344
2019	631,721.93	157,930	155,355	476,367	11.25	42,344
2020	2,305,945.84	422,749	415,857	1,890,089	12.25	154,293
2021	22,090,624.27	2,577,313	2,535,296	19,555,328	13.25	1,475,874
2022	17,235,705.18	861,785	847,736	16,387,969	14.25	1,150,033
2023	3,290,721.25	27,412	26,965	3,263,756	14.88	219,338
	70,179,592.44	15,737,277	15,480,720	54,698,872		4,711,143

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.6 6.71

AQUA PENNSYLVANIA, INC.

ACCOUNT 341.1 TRANSPORTATION EQUIPMENT - VEHICLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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 9-L2.5						
1993	5,781.75	5,782	5,782			
1999	15,119.47	14,974	15,119			
2000	2,272.76	2,239	2,273			
2001	107,708.69	104,951	107,709			
2002	84,885.97	82,085	84,886			
2003	52,868.70	50,537	52,869			
2005	62,572.25	58,643	62,572			
2006	179,501.97	166,273	179,502			
2007	19,784.31	18,073	19,784			
2008	216,494.62	194,477	216,495			
2009	247,631.59	218,262	247,632			
2010	227,099.63	195,737	227,100			
2011	876,351.28	736,223	855,193	21,158	2.24	9,446
2012	1,321,190.72	1,080,866	1,255,529	65,662	2.39	27,474
2013	1,761,792.21	1,399,920	1,626,140	135,652	2.52	53,830
2014	2,061,099.38	1,583,337	1,839,197	221,902	2.64	84,054
2015	1,817,175.31	1,339,258	1,555,676	261,499	2.77	94,404
2016	1,900,613.01	1,316,365	1,529,083	371,530	3.00	123,843
2017	2,677,799.49	1,693,708	1,967,403	710,396	3.34	212,693
2018	3,019,745.22	1,672,335	1,942,576	1,077,169	3.83	281,245
2019	3,289,801.35	1,506,400	1,749,827	1,539,974	4.44	346,841
2020	2,996,271.66	1,043,302	1,211,895	1,784,377	5.15	346,481
2021	4,059,076.73	924,658	1,074,078	2,984,999	5.93	503,373
2022	3,638,856.49	361,702	420,151	3,218,705	6.79	474,036
2023	887,500.00	14,821	17,216	870,284	7.37	118,085
	31,528,994.56	15,784,928	18,265,687	13,263,308		2,675,805

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.0 8.49

AQUA PENNSYLVANIA, INC.

ACCOUNT 341.2 TRANSPORTATION EQUIPMENT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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						
2008	146,707.61	108,197	82,496	64,212	5.25	12,231
2009	37,914.24	26,066	19,874	18,040	6.25	2,886
2010	165,520.60	105,519	80,454	85,067	7.25	11,733
2011	112,922.42	66,342	50,583	62,339	8.25	7,556
2012	255,326.05	137,238	104,639	150,687	9.25	16,290
2013	34,163.51	16,655	12,699	21,465	10.25	2,094
2014	51,447.52	22,508	17,162	34,286	11.25	3,048
2015	291,183.25	112,834	86,032	205,151	12.25	16,747
2016	85,799.65	28,957	22,079	63,721	13.25	4,809
2017	54,504.21	15,670	11,948	42,556	14.25	2,986
2018	542,186.12	128,769	98,181	444,005	15.25	29,115
2019	406,468.03	76,213	58,109	348,359	16.25	21,437
2020	39,910.62	5,488	4,184	35,727	17.25	2,071
2021	307,318.14	26,890	20,503	286,815	18.25	15,716
2022	847,751.89	31,791	24,240	823,512	19.25	42,780
2023	248,437.50	1,553	1,184	247,254	19.88	12,437
	3,627,561.36	910,690	694,367	2,933,194		203,936

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.4 5.62

AQUA PENNSYLVANIA, INC.

ACCOUNT 342 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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						
2005	46,861.57	41,590	41,771	5,091	2.25	2,263
2006	83,458.46	69,896	70,200	13,258	3.25	4,079
2009	14,798.30	10,174	10,218	4,580	6.25	733
2011	374,303.77	219,903	220,860	153,444	8.25	18,599
2012	14,997.75	8,061	8,096	6,902	9.25	746
2013	249,399.81	121,582	122,111	127,289	10.25	12,418
2014	634,884.73	277,762	278,972	355,913	11.25	31,637
2015	419,168.19	162,428	163,135	256,033	12.25	20,901
2016	381,433.80	128,734	129,295	252,139	13.25	19,029
2018	643,807.29	152,904	153,570	490,237	15.25	32,147
2019	331,435.01	62,144	62,414	269,021	16.25	16,555
2020	114,984.31	15,810	15,879	99,105	17.25	5,745
2021	324,957.66	28,434	28,558	296,400	18.25	16,241
2022	302,911.11	11,359	11,408	291,503	19.25	15,143
2023	70,481.25	441	443	70,038	19.88	3,523
	4,007,883.01	1,311,222	1,316,930	2,690,953		199,759

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.5 4.98

AQUA PENNSYLVANIA, INC.

ACCOUNT 343.1 SHOP EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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						
2000	73,966.06	67,309	70,227	3,739	2.25	1,662
2001	13,131.32	11,424	11,919	1,212	3.25	373
2002	102,942.08	85,442	89,146	13,796	4.25	3,246
2003	152,805.90	120,717	125,949	26,857	5.25	5,116
2004	70,796.25	53,097	55,399	15,397	6.25	2,464
2005	14,206.42	10,087	10,524	3,682	7.25	508
2006	289,408.71	193,904	202,309	87,100	8.25	10,558
2007	20,701.71	13,042	13,607	7,095	9.25	767
2008	141,872.66	83,705	87,333	54,540	10.25	5,321
2009	141,702.86	77,937	81,315	60,388	11.25	5,368
2010	16,903.61	8,621	8,995	7,909	12.25	646
2011	238,356.53	112,028	116,884	121,473	13.25	9,168
2012	7,149.18	3,074	3,207	3,942	14.25	277
2013	18,259.75	7,121	7,430	10,830	15.25	710
2014	26,319.15	9,212	9,611	16,708	16.25	1,028
2015	28,314.21	8,777	9,158	19,156	17.25	1,110
2016	814.11	220	230	584	18.25	32
2017	4,620.77	1,063	1,109	3,512	19.25	182
2018	4,878.88	927	967	3,912	20.25	193
2020	61,065.73	6,717	7,008	54,058	22.25	2,430
2021	82,621.98	5,784	6,034	76,588	23.25	3,294
2022	101,040.66	3,031	3,163	97,878	24.25	4,036
2023	24,500.00	122	127	24,373	24.88	980
	1,636,378.53	883,361	921,651	714,728		59,469

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.0 3.63

AQUA PENNSYLVANIA, INC.

ACCOUNT 343.2 TOOLS AND WORK EQUIPMENT - GENERAL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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						
2003	211,003.35	208,366	208,473	2,530	0.25	2,530
2004	121,145.56	113,574	113,633	7,513	1.25	6,010
2005	970,619.09	861,424	861,868	108,751	2.25	48,334
2006	365,404.23	306,026	306,184	59,220	3.25	18,222
2007	271,716.78	213,977	214,087	57,630	4.25	13,560
2008	1,123,695.32	828,725	829,152	294,543	5.25	56,103
2009	1,757,289.93	1,208,137	1,208,760	548,530	6.25	87,765
2010	721,054.58	459,672	459,909	261,146	7.25	36,020
2011	1,345,843.60	790,683	791,090	554,754	8.25	67,243
2012	869,119.42	467,152	467,393	401,726	9.25	43,430
2013	290,391.62	141,566	141,639	148,753	10.25	14,512
2014	1,598,900.50	699,519	699,879	899,022	11.25	79,913
2015	1,961,505.76	760,083	760,475	1,201,031	12.25	98,043
2016	2,194,946.64	740,794	741,175	1,453,772	13.25	109,719
2017	707,281.85	203,344	203,449	503,833	14.25	35,357
2018	1,168,654.50	277,555	277,698	890,956	15.25	58,423
2019	947,922.85	177,736	177,828	770,095	16.25	47,390
2020	788,478.47	108,416	108,472	680,006	17.25	39,421
2021	742,115.52	64,935	64,968	677,148	18.25	37,104
2022	1,293,875.22	48,520	48,545	1,245,330	19.25	64,692
2023	352,350.00	2,202	2,203	350,147	19.88	17,613
	19,803,314.79	8,682,406	8,686,880	11,116,435		981,404

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.3 4.96

AQUA PENNSYLVANIA, INC.

ACCOUNT 344.1 LABORATORY EQUIPMENT - CONVENTIONAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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 38-R3						
1981	3,193.37	2,813	3,193			
1982	14,085.26	12,282	14,063	22	5.98	4
1983	29,783.97	25,692	29,418	366	6.33	58
1984	9,042.87	7,709	8,827	216	6.70	32
1985	28,753.98	24,096	27,591	1,163	7.30	159
1986	17,887.36	14,791	16,936	951	7.69	124
1987	41,666.93	33,963	38,889	2,778	8.11	343
1988	24,766.15	19,880	22,763	2,003	8.54	235
1989	5,567.17	4,397	5,035	532	8.98	59
1990	17,501.27	13,527	15,489	2,012	9.62	209
1991	25,422.69	19,291	22,089	3,334	10.09	330
1992	9,422.59	6,983	7,996	1,427	10.74	133
1993	32,794.23	23,805	27,258	5,536	11.23	493
1994	35,215.21	24,904	28,516	6,699	11.90	563
1995	3,408.45	2,355	2,697	711	12.41	57
1996	70,819.79	47,548	54,444	16,376	13.09	1,251
1997	10,367.15	6,780	7,763	2,604	13.62	191
1998	135,273.53	85,709	98,140	37,134	14.31	2,595
1999	40,353.71	24,729	28,316	12,038	15.01	802
2001	2,661.92	1,523	1,744	918	16.27	56
2002	35,678.64	19,620	22,466	13,213	16.98	778
2003	49,372.69	26,034	29,810	19,563	17.70	1,105
2004	13,386.77	6,776	7,759	5,628	18.29	308
2005	30,836.21	14,888	17,047	13,789	19.01	725
2006	52,873.58	24,269	27,789	25,085	19.74	1,271
2007	29,446.48	12,800	14,657	14,789	20.48	722
2008	77,536.32	31,790	36,401	41,135	21.22	1,939
2009	206,338.60	79,440	90,962	115,377	21.96	5,254
2012	11,837.73	3,627	4,153	7,685	24.34	316
2013	48,421.04	13,548	15,513	32,908	25.09	1,312
2014	3,914.75	990	1,134	2,781	25.85	108
2015	14,021.81	3,162	3,621	10,401	26.62	391
2016	10,334.89	2,037	2,332	8,003	27.50	291
2017	4,718.42	797	913	3,805	28.27	135
2020	11,351.24	936	1,072	10,279	30.58	336
2021	283,122.97	15,006	17,182	265,941	31.25	8,510
2022	631,116.74	14,516	16,621	614,496	31.82	19,312
2023	178,906.25	698	799	178,107	31.93	5,578
	2,251,202.73	673,711	771,398	1,479,805		56,085

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.4 2.49

AQUA PENNSYLVANIA, INC.

ACCOUNT 344.2 LABORATORY EQUIPMENT - ELECTRONIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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 25-R2.5						
1993	30,558.59	27,002	30,559			
1994	98,092.38	85,733	98,092			
1995	227,357.81	195,573	223,967	3,391	4.51	752
1996	28,500.27	24,168	27,677	823	4.79	172
1997	239,958.44	199,573	228,548	11,410	5.21	2,190
1998	12,355.19	10,092	11,557	798	5.55	144
1999	143,135.21	114,222	130,805	12,330	6.01	2,052
2000	230,191.76	179,619	205,697	24,495	6.41	3,821
2001	49,910.76	37,887	43,388	6,523	6.90	945
2002	250,953.93	184,853	211,691	39,263	7.42	5,292
2003	51,394.39	36,644	41,964	9,430	7.95	1,186
2004	236,693.18	162,869	186,515	50,178	8.50	5,903
2005	124,143.59	82,195	94,128	30,016	9.06	3,313
2006	138,931.93	88,194	100,998	37,934	9.64	3,935
2007	127,922.03	77,572	88,834	39,088	10.22	3,825
2008	52,157.87	30,079	34,446	17,712	10.83	1,635
2009	59,561.30	32,515	37,236	22,325	11.44	1,951
2010	338,363.60	173,851	199,092	139,272	12.06	11,548
2011	74,038.24	35,583	40,749	33,289	12.70	2,621
2012	10,620.74	4,738	5,426	5,195	13.35	389
2013	67,329.22	27,639	31,652	35,677	14.00	2,548
2014	59,368.48	22,233	25,461	33,907	14.61	2,321
2015	346,958.22	116,717	133,662	213,296	15.29	13,950
2016	669,234.78	199,231	228,156	441,079	15.93	27,689
2017	277,055.42	71,369	81,731	195,324	16.57	11,788
2018	438,028.54	94,658	108,401	329,628	17.23	19,131
2019	322,989.10	56,071	64,212	258,777	17.85	14,497
2020	466,855.47	60,738	69,556	397,299	18.39	21,604
2021	15,210.19	1,293	1,481	13,729	18.83	729
2022	48,757.86	1,863	2,133	46,625	18.90	2,467
2023	14,562.50	98	112	14,450	18.60	777
	5,251,190.99	2,434,872	2,787,926	2,463,265		169,175

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.6 3.22

AQUA PENNSYLVANIA, INC.

ACCOUNT 346 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COMMUNICATION EQUIPMENT						
SURVIVOR CURVE.. 15-SQUARE						
2017	344,446.37	132,037	108,916	235,531	9.25	25,463
2018	2,364,174.26	748,663	617,563	1,746,611	10.25	170,401
2019	1,249,910.53	312,478	257,759	992,151	11.25	88,191
2020	1,628,246.97	298,507	246,235	1,382,012	12.25	112,817
2021	1,142,601.88	133,307	109,963	1,032,639	13.25	77,935
2022	5,098,285.75	254,914	210,275	4,888,010	14.25	343,018
2023	1,607,487.51	13,390	11,045	1,596,442	14.88	107,288
	13,435,153.27	1,893,296	1,561,757	11,873,396		925,113
SCADA EQUIPMENT						
SURVIVOR CURVE.. 10-SQUARE						
2013	3,469,060.64	3,382,334	2,996,548	472,512	0.25	472,512
2014	666,017.16	582,765	516,295	149,722	1.25	119,778
2015	3,166,980.44	2,454,410	2,174,462	992,518	2.25	441,119
2016	2,487,138.28	1,678,818	1,487,334	999,805	3.25	307,632
2017	1,927,905.78	1,108,546	982,106	945,799	4.25	222,541
2018	1,858,360.93	882,721	782,039	1,076,322	5.25	205,014
2019	4,389,012.26	1,645,880	1,458,152	2,930,860	6.25	468,938
2020	4,839,095.61	1,330,751	1,178,967	3,660,129	7.25	504,845
2021	1,189,388.78	208,143	184,402	1,004,986	8.25	121,816
2022	1,611,545.11	120,866	107,080	1,504,465	9.25	162,645
2023	411,250.00	5,141	4,555	406,695	9.88	41,163
	26,015,754.99	13,400,375	11,871,941	14,143,814		3,068,003
	39,450,908.26	15,293,671	13,433,698	26,017,210		3,993,116

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.5 10.12

AQUA PENNSYLVANIA, INC.

ACCOUNT 347 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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						
1998	134,522.10	133,177	131,939	2,583	0.25	2,583
1999	1,818.50	1,728	1,712	106	1.25	85
2000	19,132.92	17,411	17,249	1,884	2.25	837
2003	7,650.07	6,044	5,988	1,662	5.25	317
2004	427,374.47	320,531	317,552	109,822	6.25	17,572
2005	932,608.11	662,152	655,998	276,610	7.25	38,153
2006	338,789.32	226,989	224,879	113,910	8.25	13,807
2007	259,547.69	163,515	161,995	97,553	9.25	10,546
2008	10,815.94	6,381	6,322	4,494	10.25	438
2009	2,486.98	1,368	1,355	1,132	11.25	101
2010	24,981.30	12,740	12,622	12,359	12.25	1,009
2011	60,385.55	28,381	28,117	32,269	13.25	2,435
2012	6,731.91	2,895	2,868	3,864	14.25	271
2013	3,762.59	1,467	1,453	2,310	15.25	151
2014	3,201.93	1,121	1,111	2,091	16.25	129
2015	13,461.20	4,173	4,134	9,327	17.25	541
2016	16,251.30	4,388	4,347	11,904	18.25	652
2017	150,147.30	34,534	34,214	115,933	19.25	6,022
2018	703.15	134	133	570	20.25	28
2021	757.03	53	52	705	23.25	30
2022	3,439.84	103	102	3,338	24.25	138
2023	1,062.50	5	5	1,058	24.88	43
	2,419,631.70	1,629,290	1,614,147	805,485		95,888

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.4 3.96

AQUA PENNSYLVANIA, INC.

ACCOUNT 348 OTHER INTANGIBLE PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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						
2011	39,497.10	18,564	17,735	21,762	13.25	1,642
	39,497.10	18,564	17,735	21,762		1,642

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.3 4.16

CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

AQUA PENNSYLVANIA, INC.
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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						
1970	4,550.00	3,936	4,550			
1980	3,182.00	2,449	2,944	238	12.81	19
1986	305,819.57	212,422	255,398	50,421	16.16	3,120
1992	51,500.00	31,199	37,511	13,989	20.01	699
2008	44,251.38	14,098	16,950	27,301	31.55	865
	409,302.95	264,104	317,354	91,949		4,703

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.6 1.15

AQUA PENNSYLVANIA, INC.
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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-S0						
1998	79,623.76	39,016	29,740	49,884	25.76	1,936
	79,623.76	39,016	29,740	49,884		1,936
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					25.8	2.43

AQUA PENNSYLVANIA, INC.
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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 45-S1.5						
2012	3,061.44	843	856	2,205	28.31	78
2015	69,395.00	14,039	14,252	55,143	30.56	1,804
2017	95,000.00	14,421	14,641	80,359	32.13	2,501
2021	18,750.00	876	889	17,861	35.70	500
2022	81,250.00	1,633	1,658	79,592	36.56	2,177
2023	25,000.00	85	86	24,914	37.19	670
	292,456.44	31,897	32,382	260,074		7,730

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 33.6 2.64

AQUA PENNSYLVANIA, INC.
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 307 WELLS AND SPRINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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 50-R2.5						
1988	74,308.76	48,546	56,628	17,681	18.44	959
1989	200,576.54	127,948	149,249	51,328	19.16	2,679
1990	73,619.85	46,049	53,715	19,905	19.61	1,015
1991	224,844.39	137,065	159,884	64,960	20.33	3,195
1992	36,809.93	21,961	25,617	11,193	20.79	538
1993	41,230.00	23,918	27,900	13,330	21.53	619
1995	13,800.00	7,582	8,844	4,956	22.76	218
1998	13,705.00	6,885	8,031	5,674	24.51	231
1999	22,197.44	10,755	12,545	9,652	25.27	382
2001	11,773.00	5,300	6,182	5,591	26.56	211
2002	256,438.00	111,217	129,733	126,705	27.10	4,675
2007	300.00	103	120	180	30.33	6
2008	95,597.33	30,744	35,862	59,735	31.12	1,920
2012	434,622.75	105,135	122,638	311,985	33.69	9,260
2013	220,194.81	48,729	56,841	163,354	34.30	4,763
2017	439,317.88	59,615	69,540	369,778	36.62	10,098
2018	160,000.00	18,160	21,183	138,817	37.09	3,743
2019	363,194.02	32,978	38,469	324,725	37.57	8,643
2022	225,000.00	4,432	5,170	219,830	37.27	5,898
2023	75,000.00	255	297	74,703	36.24	2,061
	2,982,529.70	847,377	988,448	1,994,082		61,114

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.6 2.05

AQUA PENNSYLVANIA, INC.
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 310.4 OTHER POWER PRODUCTION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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 40-R1.5						
2012	1,500,000.00	453,150	730,819	769,181	24.84	30,965
	1,500,000.00	453,150	730,819	769,181		30,965
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					24.8	2.06

AQUA PENNSYLVANIA, INC.
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 311 ELECTRIC PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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-S2.5						
1965	1,577.41	1,512	1,528	49	2.49	20
1970	11,500.00	10,798	10,910	590	3.43	172
1973	317.09	293	296	21	4.01	5
1980	3,063.00	2,710	2,738	325	5.56	58
1983	10,081.00	8,696	8,786	1,295	6.33	205
1986	185,300.39	155,263	156,874	28,426	7.11	3,998
1997	225,916.00	155,905	157,523	68,393	11.56	5,916
1998	68,953.00	46,247	46,727	22,226	12.15	1,829
2000	39,745.00	25,135	25,396	14,349	13.22	1,085
2001	161,003.00	98,405	99,426	61,577	13.84	4,449
2002	94,381.00	55,619	56,196	38,185	14.46	2,641
2003	407,578.60	231,016	233,414	174,165	15.09	11,542
2007	522,440.77	243,562	246,090	276,351	18.03	15,327
2009	87,950.00	36,156	36,531	51,419	19.70	2,610
2012	2,719.75	886	895	1,825	22.25	82
	1,822,526.01	1,072,203	1,083,330	739,196		49,939

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.8 2.74

AQUA PENNSYLVANIA, INC.
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 320.2 PURIFICATION SYSTEM - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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 52-R2.5						
1970	18,915.00	15,665	18,915			
1986	27,693.81	18,319	23,032	4,662	18.81	248
	46,608.81	33,984	41,947	4,662		248

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.8 0.53

AQUA PENNSYLVANIA, INC.
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TANKS						
SURVIVOR CURVE.. IOWA 70-S1						
1970	2,961.54	1,984	2,641	321	25.99	12
1973	27,633.00	17,873	23,787	3,846	27.17	142
1974	2,997.38	1,914	2,547	450	27.59	16
1975	13,950.21	8,793	11,703	2,247	28.01	80
1976	10,907.76	6,782	9,026	1,882	28.44	66
1977	8,766.02	5,374	7,152	1,614	28.88	56
1978	8,331.06	5,033	6,698	1,633	29.33	56
1979	3,583.34	2,132	2,838	746	29.78	25
1989	417,241.00	208,412	277,378	139,863	33.82	4,136
1992	249,888.45	116,798	155,448	94,440	35.04	2,695
1995	13,850.00	5,957	7,928	5,922	36.77	161
1997	171,649.00	69,827	92,934	78,715	37.54	2,097
1998	98,472.00	38,749	51,572	46,900	38.14	1,230
1999	195,000.00	74,100	98,621	96,379	38.75	2,487
2000	95,242.00	35,106	46,723	48,519	38.98	1,245
2001	202,998.00	71,963	95,776	107,222	39.60	2,708
2003	305,339.50	99,510	132,439	172,900	40.85	4,233
2005	545,027.77	162,527	216,309	328,719	41.77	7,870
2008	26,838.87	6,769	9,009	17,830	43.73	408
2012	419,729.21	78,951	105,077	314,652	46.39	6,783
2019	100,774.32	6,843	9,107	91,667	51.50	1,780
	2,921,180.43	1,025,397	1,364,714	1,556,466		38,286

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.7 1.31

AQUA PENNSYLVANIA, INC.
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 331.01 MAINS AND ACCESSORIES - CAST IRON - 4 INCH AND UNDER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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 50-L1.5						
1914	3,500.00	3,273	3,165	335	7.53	44
1916	2,062.00	1,915	1,852	210	8.20	26
1925	3,440.00	3,127	3,023	417	9.77	43
1926	3,231.00	2,938	2,841	390	9.64	40
1955	412.20	338	327	85	14.89	6
1958	118.50	96	93	26	15.25	2
1960	495.00	394	381	114	15.99	7
1961	1,050.00	830	803	247	16.38	15
1963	3,045.00	2,383	2,304	741	16.59	45
1965	300.00	232	224	76	16.88	5
1966	709.00	547	529	180	16.78	11
1967	521.50	398	385	136	17.24	8
1983	2,195.00	1,466	1,417	778	19.77	39
1984	141.00	93	90	51	19.73	3
1988	3,114.96	1,959	1,894	1,221	20.50	60
1997	1,502.45	797	771	731	22.80	32
2005	9,152.80	3,721	3,598	5,555	25.92	214
2008	42,284.00	14,842	14,350	27,934	27.27	1,024
2012	24,447.24	6,545	6,328	18,119	29.41	616
2013	9,004.70	2,212	2,139	6,866	29.93	229
2014	13,956.00	3,114	3,011	10,945	30.47	359
2017	7,893.67	1,198	1,158	6,736	32.13	210
2018	98,431.62	12,481	12,067	86,365	32.70	2,641
2019	54,375.01	5,503	5,321	49,054	33.29	1,474
2020	181,794.32	13,707	13,253	168,541	33.74	4,995
2021	73,052.30	3,550	3,432	69,620	34.22	2,034
	540,229.27	87,659	84,756	455,473		14,182

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.1 2.63

AQUA PENNSYLVANIA, INC.
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 331.02 MAINS AND ACCESSORIES - CAST IRON - 6, 8 AND 10 INCH

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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 80-S2.5						
1926	29,295.28	26,076	25,212	4,083	11.95	342
1927	17,861.02	15,905	15,378	2,483	11.77	211
1928	31,976.50	28,178	27,245	4,732	12.77	371
1929	29,433.23	25,937	25,078	4,355	12.64	345
1930	29,513.58	26,004	25,143	4,371	12.52	349
1931	23,616.70	20,584	19,902	3,715	13.52	275
1932	2,700.74	2,353	2,275	426	13.42	32
1933	2,747.77	2,392	2,313	435	13.34	33
1934	5,550.85	4,779	4,621	930	14.34	65
1935	4,959.56	4,265	4,124	836	14.29	59
1936	12,865.59	11,049	10,683	2,183	14.26	153
1937	15,242.07	13,070	12,637	2,605	14.25	183
1938	26,858.49	22,763	22,009	4,849	15.25	318
1939	8,477.61	7,171	6,933	1,545	15.26	101
1940	11,469.72	9,680	9,359	2,111	15.29	138
1941	6,533.93	5,448	5,268	1,266	16.29	78
1942	3,826.82	3,183	3,078	749	16.34	46
1943	1,211.05	1,004	971	240	16.40	15
1944	5,672.60	4,691	4,536	1,137	16.49	69
1945	14,195.24	11,589	11,205	2,990	17.49	171
1946	49,551.03	40,315	38,980	10,571	17.58	601
1947	122,169.57	99,018	95,738	26,432	17.71	1,492
1948	199,662.93	161,188	155,849	43,814	17.84	2,456
1949	184,961.47	147,322	142,442	42,519	18.84	2,257
1950	514,661.88	408,127	394,609	120,053	18.99	6,322
1951	361,589.32	285,366	275,914	85,675	19.16	4,472
1952	365,701.24	287,185	277,673	88,028	19.34	4,552
1953	575,661.94	445,677	430,916	144,746	20.34	7,116
1954	536,161.66	412,844	399,170	136,992	20.54	6,670
1955	489,978.52	375,128	362,703	127,276	20.74	6,137
1956	337,597.77	256,912	248,403	89,195	20.96	4,255
1957	272,245.75	204,075	197,316	74,930	21.96	3,412
1958	238,496.25	177,584	171,702	66,794	22.21	3,007
1959	265,310.69	196,197	189,699	75,612	22.46	3,367
1960	227,925.48	167,343	161,800	66,125	22.72	2,910
1961	206,438.91	149,152	144,212	62,227	23.72	2,623
1962	135,611.09	97,206	93,986	41,625	24.00	1,734
1963	150,672.06	107,128	103,580	47,092	24.29	1,939
1964	242,000.67	169,183	163,579	78,422	25.29	3,101
1965	165,727.40	114,849	111,045	54,682	25.58	2,138
1966	156,512.36	107,477	103,917	52,595	25.89	2,031
1967	179,807.34	122,305	118,254	61,553	26.21	2,348

AQUA PENNSYLVANIA, INC.
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 331.02 MAINS AND ACCESSORIES - CAST IRON - 6, 8 AND 10 INCH

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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 80-S2.5						
1968	219,197.90	146,424	141,574	77,624	27.21	2,853
1969	141,913.83	93,819	90,712	51,202	27.55	1,859
1970	288,158.27	188,484	182,241	105,917	27.90	3,796
1971	196,679.03	126,209	122,029	74,650	28.90	2,583
1972	493,415.11	313,023	302,655	190,760	29.25	6,522
1973	326,411.86	204,595	197,819	128,593	29.62	4,341
1974	413,368.41	253,891	245,482	167,886	30.62	5,483
1975	475,246.06	288,189	278,644	196,602	30.99	6,344
1976	373,657.74	221,841	214,493	159,165	31.99	4,975
1977	162,660.93	95,254	92,099	70,562	32.38	2,179
1978	1,268,300.64	732,190	707,939	560,362	32.77	17,100
1979	690,767.83	389,869	376,956	313,812	33.77	9,293
1980	603,831.10	335,609	324,493	279,338	34.17	8,175
1981	525,304.74	285,135	275,691	249,614	35.17	7,097
1982	464,648.53	248,029	239,814	224,835	35.59	6,317
1983	856,627.14	446,046	431,272	425,355	36.59	11,625
1984	1,371,696.24	701,623	678,384	693,312	37.01	18,733
1985	438,954.10	218,731	211,486	227,468	38.01	5,984
1986	1,667,105.01	808,713	781,927	885,178	39.01	22,691
1987	1,671,531.42	794,813	768,488	903,043	39.44	22,897
1988	1,558,391.72	720,289	696,432	861,960	40.44	21,315
1989	1,737,574.28	785,731	759,706	977,868	40.88	23,920
1990	2,903,810.89	1,274,192	1,231,989	1,671,822	41.88	39,919
1991	2,381,595.28	1,013,131	979,575	1,402,020	42.88	32,696
1992	2,752,809.10	1,142,691	1,104,843	1,647,966	43.33	38,033
1993	1,434,409.26	576,059	556,979	877,430	44.33	19,793
1994	970,546.15	376,669	364,193	606,353	45.33	13,376
1995	566,508.95	213,800	206,719	359,790	45.78	7,859
1996	824,210.78	299,848	289,917	534,294	46.78	11,421
1997	1,729,766.09	605,764	585,700	1,144,066	47.78	23,944
1998	5,587,889.95	1,880,884	1,818,586	3,769,304	48.78	77,272
1999	1,703,305.07	550,168	531,946	1,171,359	49.78	23,531
2000	2,341,046.79	729,704	705,535	1,635,512	50.24	32,554
2001	2,793,201.17	832,374	804,804	1,988,397	51.24	38,806
2002	10,068,162.90	2,862,379	2,767,573	7,300,590	52.24	139,751
2003	8,305,681.65	2,247,517	2,173,076	6,132,606	53.24	115,188
2004	1,717,639.49	441,262	426,647	1,290,992	54.24	23,801
2005	2,197,535.56	534,441	516,739	1,680,797	55.24	30,427
2006	3,486,602.62	800,175	773,672	2,712,931	56.24	48,238
2007	8,580,706.77	1,865,446	1,803,659	6,777,048	56.71	119,504
2008	720,722.83	146,739	141,879	578,844	57.71	10,030
2009	280,573.39	53,253	51,489	229,084	58.71	3,902

AQUA PENNSYLVANIA, INC.
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 331.02 MAINS AND ACCESSORIES - CAST IRON - 6, 8 AND 10 INCH

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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 80-S2.5						
2010	2,404,610.56	423,211	409,194	1,995,417	59.71	33,418
2011	5,145,232.52	834,557	806,915	4,338,318	60.71	71,460
2012	9,516,191.24	1,412,203	1,365,429	8,150,762	61.71	132,082
2013	4,499,724.88	605,663	585,602	3,914,123	62.71	62,416
2014	6,305,576.51	761,714	736,485	5,569,092	63.71	87,413
2015	9,513,115.17	1,017,903	984,188	8,528,927	64.71	131,802
2016	7,460,968.82	695,362	672,331	6,788,638	65.71	103,312
2017	8,703,422.82	691,052	668,163	8,035,260	66.71	120,451
2018	7,253,173.34	475,808	460,049	6,793,124	67.71	100,327
2019	4,376,402.00	226,698	219,189	4,157,213	68.71	60,504
2020	4,077,490.71	154,945	149,813	3,927,678	69.71	56,343
2021	2,801,365.39	67,793	65,548	2,735,817	70.71	38,691
2022	452,312.50	4,704	4,548	447,764	71.71	6,244
2023	140,250.00	238	230	140,020	72.34	1,936
	156,204,456.72	38,994,556	37,702,997	118,501,460		2,150,820

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 55.1 1.38

AQUA PENNSYLVANIA, INC.
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 331.03 MAINS AND ACCESSORIES - CAST IRON - 12 INCH AND OVER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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 95-S3						
1967	25,168.00	15,154	14,652	10,516	36.84	285
1972	44,122.00	24,629	23,813	20,309	40.16	506
1973	71,445.00	39,095	37,800	33,645	41.16	817
1977	2,101.00	1,067	1,032	1,069	44.34	24
1980	6,862.00	3,256	3,148	3,714	47.34	78
1988	5,000.00	1,946	1,882	3,118	54.54	57
1989	1,255,450.91	474,560	458,842	796,609	55.54	14,343
1990	1,538.00	564	545	993	56.54	18
1994	39,986.12	12,991	12,561	27,425	59.74	459
1995	8,709.00	2,731	2,641	6,068	60.74	100
2003	664,045.89	148,215	143,306	520,740	68.74	7,576
2004	562,198.26	119,130	115,184	447,014	69.74	6,410
2005	977,790.33	196,145	189,648	788,142	70.74	11,141
2007	559,029.59	99,507	96,211	462,819	72.74	6,363
2008	273,813.19	45,645	44,133	229,680	73.74	3,115
2009	640,894.14	99,595	96,296	544,598	74.74	7,287
2010	69,851.74	10,066	9,733	60,119	75.74	794
2011	375,320.44	49,843	48,192	327,128	76.74	4,263
2012	3,103,134.07	377,031	364,543	2,738,591	77.74	35,228
2013	912,518.91	100,560	97,229	815,290	78.74	10,354
2014	884,283.36	87,456	84,560	799,723	79.74	10,029
2015	710,352.45	62,227	60,166	650,186	80.74	8,053
2016	627,491.29	47,878	46,292	581,199	81.74	7,110
2017	653,913.85	42,504	41,096	612,818	82.74	7,407
2018	365,415.58	19,623	18,973	346,443	83.74	4,137
2019	3,145,519.56	133,370	128,953	3,016,567	84.74	35,598
2020	1,698,741.85	52,831	51,081	1,647,661	85.74	19,217
2021	58,662.74	1,162	1,124	57,539	86.74	663
	17,743,359.27	2,268,781	2,193,636	15,549,723		201,432

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 77.2 1.14

AQUA PENNSYLVANIA, INC.
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 331.06 MAINS AND ACCESSORIES - VALVES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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 90-R3						
1972	1,795.00	1,011	978	817	39.34	21
1973	10,018.00	5,582	5,397	4,621	39.54	117
1974	9,510.00	5,192	5,020	4,490	40.54	111
1980	2,534.00	1,235	1,194	1,340	44.96	30
1981	14,594.00	7,007	6,775	7,819	45.21	173
1982	1,350.00	633	612	738	46.21	16
1987	380.33	159	154	226	49.72	5
1988	613.60	249	241	373	50.72	7
1999	68,568.76	19,707	19,054	49,515	58.89	841
2003	24,150.33	5,820	5,627	18,523	62.21	298
2004	15,965.66	3,682	3,560	12,406	62.55	198
2005	7,906.10	1,726	1,669	6,237	63.55	98
2006	14,515.17	2,990	2,891	11,624	64.55	180
2011	32,737.12	4,809	4,650	28,087	68.25	412
2012	723,905.50	97,293	94,070	629,836	69.25	9,095
2013	490,569.89	60,242	58,247	432,323	69.62	6,210
2014	356,451.77	39,281	37,980	318,472	70.62	4,510
2015	305,546.84	29,821	28,833	276,714	71.62	3,864
2016	461,780.18	39,575	38,264	423,516	71.99	5,883
2017	723,541.92	52,819	51,069	672,473	72.99	9,213
2018	425,194.28	25,852	24,996	400,198	73.38	5,454
2019	990,489.92	47,544	45,969	944,521	74.38	12,699
2020	939,504.59	33,352	32,248	907,257	74.77	12,134
2021	260,338.50	5,936	5,739	254,600	75.17	3,387
	5,881,961.46	491,517	475,237	5,406,724		74,956

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 72.1 1.27

AQUA PENNSYLVANIA, INC.
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 331.11 MAINS AND ACCESSORIES - ASBESTOS CEMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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 50-S5						
1963	74,569.11	71,735	69,359	5,210	2.36	2,208
1964	87,665.54	84,466	81,668	5,998	2.23	2,690
1965	124,152.32	119,012	115,070	9,082	2.49	3,647
1966	42,990.73	40,987	39,629	3,362	2.77	1,214
1967	68,853.41	65,259	63,098	5,755	3.07	1,875
1968	82,283.97	77,939	75,358	6,926	3.05	2,271
1969	93,921.85	88,343	85,417	8,505	3.39	2,509
1970	118,926.88	111,042	107,364	11,563	3.75	3,083
1971	32,479.34	30,255	29,253	3,226	3.81	847
1972	104,170.48	96,212	93,025	11,145	4.20	2,654
1973	161,498.80	147,836	142,939	18,560	4.60	4,035
1974	227,030.27	205,871	199,052	27,978	5.01	5,584
1975	131,589.42	118,128	114,215	17,374	5.44	3,194
1976	160,859.58	142,875	138,143	22,717	5.88	3,863
1977	128,838.26	113,172	109,424	19,414	6.33	3,067
1978	246,981.94	214,430	207,328	39,654	6.79	5,840
1979	337,290.93	287,743	278,213	59,078	7.53	7,846
1980	246,979.93	208,006	201,117	45,863	8.01	5,726
1981	133,656.06	110,480	106,821	26,835	8.76	3,063
1982	202,246.72	164,002	158,570	43,677	9.50	4,598
1983	314,122.03	249,727	241,456	72,666	10.25	7,089
1984	297,917.09	232,048	224,362	73,555	11.00	6,687
1985	337,682.45	256,233	247,746	89,936	12.00	7,495
2008	10,571.00	3,165	3,060	7,511	34.51	218
2016	10,752.00	1,473	1,424	9,328	42.51	219
	3,778,030.11	3,240,439	3,133,111	644,919		91,522

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.0 2.42

AQUA PENNSYLVANIA, INC.
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 331.13 MAINS AND ACCESSORIES - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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 45-R2.5						
1966	41,066.18	37,054	35,827	5,239	6.14	853
1972	36,880.50	32,005	30,945	5,936	7.73	768
1973	270,288.00	232,637	224,932	45,356	8.05	5,634
1974	88,499.00	75,498	72,997	15,502	8.39	1,848
1980	45,992.00	36,766	35,548	10,444	10.73	973
1981	143,194.00	112,994	109,251	33,943	11.16	3,041
1984	97,561.00	73,717	71,275	26,286	12.53	2,098
1999	300,711.54	159,257	153,982	146,730	21.09	6,957
2013	620,564.04	151,294	146,283	474,281	30.25	15,679
2017	4,953,272.03	740,514	715,988	4,237,284	32.71	129,541
2018	69,242.29	8,648	8,362	60,880	33.27	1,830
2019	286,575.34	28,686	27,735	258,840	33.70	7,681
2020	83,113.45	6,217	6,011	77,102	34.01	2,267
2021	5,106.00	248	240	4,866	34.22	142
	7,042,065.37	1,695,535	1,639,376	5,402,689		179,312

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.1 2.55

AQUA PENNSYLVANIA, INC.
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 333 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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-R4						
1925	14,385.45	14,062	14,385			
1926	18,223.71	17,808	18,224			
1927	17,052.38	16,653	17,052			
1928	12,267.53	11,972	12,268			
1929	13,944.27	13,596	13,944			
1930	7,146.10	6,893	7,146			
1931	695.08	670	695			
1932	295.00	284	295			
1934	390.00	374	390			
1935	250.00	239	250			
1936	345.00	329	345			
1937	310.00	295	310			
1938	90.00	85	90			
1939	750.00	704	750			
1940	440.00	411	440			
1941	530.00	494	530			
1942	60.00	56	60			
1945	35.00	32	35			
1946	150.00	137	150			
1947	2,040.00	1,854	2,040			
1948	1,380.00	1,248	1,380			
1949	180.00	162	179	1	8.21	
1950	325.00	291	322	3	8.55	
1951	960.00	854	945	15	8.90	2
1952	1,275.00	1,128	1,248	27	9.25	3
1953	1,790.00	1,573	1,740	50	9.62	5
1954	3,460.00	3,021	3,341	119	9.99	12
1955	4,460.00	3,868	4,278	182	10.38	18
1956	3,940.00	3,366	3,723	217	11.38	19
1957	3,545.00	3,007	3,326	219	11.77	19
1958	1,405.00	1,183	1,308	97	12.17	8
1959	5,990.00	5,002	5,532	458	12.59	36
1960	5,045.00	4,147	4,587	458	13.59	34
1961	965.00	787	870	95	14.01	7
1962	1,065.00	861	952	113	14.44	8
1963	3,680.83	2,947	3,260	421	14.88	28
1964	9,608.98	7,564	8,366	1,243	15.88	78
1965	11,655.25	9,086	10,049	1,606	16.33	98
1966	10,657.90	8,226	9,098	1,560	16.78	93
1967	10,592.66	8,031	8,883	1,710	17.78	96
1968	20,600.82	15,453	17,092	3,509	18.24	192
1969	13,058.59	9,687	10,714	2,345	18.71	125

AQUA PENNSYLVANIA, INC.
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 333 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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-R4						
1970	8,976.56	6,535	7,228	1,749	19.71	89
1971	5,709.77	4,107	4,543	1,167	20.19	58
1972	12,314.67	8,750	9,678	2,637	20.68	128
1973	19,164.57	13,348	14,763	4,402	21.68	203
1974	30,757.58	21,143	23,385	7,373	22.17	333
1975	33,128.66	22,306	24,671	8,458	23.17	365
1976	34,751.65	23,068	25,514	9,238	23.68	390
1977	22,740.99	14,773	16,340	6,401	24.68	259
1978	42,482.49	27,185	30,068	12,414	25.18	493
1979	64,180.58	40,151	44,409	19,772	26.18	755
1980	44,427.02	27,349	30,249	14,178	26.69	531
1981	18,656.38	11,216	12,405	6,251	27.69	226
1982	87,849.30	51,910	57,415	30,434	28.21	1,079
1983	73,781.41	42,528	47,038	26,743	29.21	916
1984	72,679.30	41,122	45,483	27,196	29.74	914
1985	95,371.78	52,569	58,143	37,229	30.74	1,211
1986	13,919.80	7,469	8,261	5,659	31.74	178
1987	20,808.11	10,935	12,095	8,713	32.28	270
1988	15,085.63	7,706	8,523	6,563	33.28	197
1989	40,447.61	20,066	22,194	18,254	34.28	532
1990	49,234.05	23,864	26,395	22,839	34.82	656
1991	44,145.02	20,744	22,944	21,201	35.82	592
1992	10,990.50	5,002	5,532	5,458	36.82	148
1993	49,326.98	21,867	24,186	25,141	37.36	673
1994	11,800.00	5,055	5,591	6,209	38.36	162
1995	26,810.78	11,086	12,262	14,549	39.36	370
1996	54,462.58	21,709	24,011	30,452	40.36	755
1997	32,517.93	12,558	13,890	18,628	40.92	455
1998	43,999.00	16,332	18,064	25,935	41.92	619
1999	3,258.74	1,161	1,284	1,975	42.92	46
2000	17,729.29	6,049	6,690	11,039	43.92	251
2003	109,796.47	32,741	36,213	73,583	46.48	1,583
2004	97,862.38	27,705	30,643	67,219	47.48	1,416
2005	830,098.49	222,466	246,056	584,042	48.48	12,047
2006	80,300.64	20,308	22,461	57,840	49.48	1,169
2007	48,301.00	11,486	12,704	35,597	50.48	705
2010	30,861.00	5,941	6,571	24,290	53.48	454
2011	102,395.71	18,165	20,091	82,305	54.48	1,511
2012	1,130,874.49	183,541	203,004	927,870	55.48	16,724
2013	1,228,888.60	180,892	200,074	1,028,815	56.48	18,216
2014	1,172,087.49	155,888	172,418	999,669	57.04	17,526
2015	2,861,312.14	337,063	372,805	2,488,507	58.04	42,876

AQUA PENNSYLVANIA, INC.
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 333 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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-R4						
2016	2,382,854.57	244,481	270,406	2,112,449	59.04	35,780
2017	2,227,682.59	194,699	215,345	2,012,338	60.04	33,517
2018	2,227,461.48	160,823	177,877	2,049,584	61.04	33,578
2019	741,950.14	42,291	46,776	695,174	62.04	11,205
2020	2,064,037.61	86,277	95,426	1,968,612	63.04	31,228
2021	768,688.31	20,447	22,615	746,073	64.04	11,650
2022	28,144.24	321	355	27,789	65.04	427
	19,440,145.63	2,723,638	3,005,686	16,434,460		286,347
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					57.4	1.47

AQUA PENNSYLVANIA, INC.
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 334 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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 22-R2.5						
1965	1,010.67	1,011	1,011			
1969	260.72	261	261			
1970	1,248.24	1,248	1,248			
1971	664.38	664	664			
1972	1,228.10	1,228	1,228			
1973	2,717.94	2,718	2,718			
1974	3,702.43	3,702	3,702			
1975	3,450.77	3,451	3,451			
1976	4,483.59	4,484	4,484			
1977	2,249.85	2,250	2,250			
1978	9,514.72	9,515	9,515			
1979	6,991.14	6,991	6,991			
1980	6,304.61	6,305	6,305			
1981	2,415.94	2,416	2,416			
1982	3,484.54	3,485	3,485			
1983	5,284.88	5,273	5,285			
1984	7,109.92	7,025	7,110			
1985	12,351.51	12,123	12,352			
2015	800.00	301	313	487	12.83	38
2016	466.47	156	162	304	13.49	23
	75,740.42	74,607	74,951	789		61

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.9 0.08

AQUA PENNSYLVANIA, INC.
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 335 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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-R4						
1956	2,293.26	2,113	2,293			
1957	3,421.42	3,127	3,421			
1958	2,530.75	2,294	2,529	2	6.68	
1959	1,938.04	1,754	1,934	4	6.68	1
1960	845.74	759	837	9	7.18	1
1961	2,232.12	1,985	2,188	44	7.69	6
1962	1,845.77	1,637	1,805	41	7.74	5
1963	357.34	314	346	11	8.28	1
1965	8,559.65	7,366	8,121	439	9.36	47
1966	7,505.67	6,389	7,043	463	9.92	47
1967	3,853.21	3,244	3,576	277	10.48	26
1968	6,309.90	5,251	5,789	521	11.04	47
1969	13,003.51	10,694	11,789	1,215	11.61	105
1970	8,173.13	6,640	7,320	853	12.18	70
1971	4,682.24	3,756	4,141	541	12.77	42
1972	11,573.77	9,163	10,102	1,472	13.35	110
1973	21,007.20	16,409	18,090	2,917	13.94	209
1974	26,685.90	20,553	22,658	4,028	14.54	277
1975	31,965.41	24,268	26,754	5,211	15.14	344
1976	22,334.63	16,706	18,417	3,918	15.75	249
1977	22,777.91	16,778	18,497	4,281	16.36	262
1978	40,513.00	29,372	32,381	8,132	16.98	479
1979	62,812.07	44,791	49,379	13,433	17.60	763
1980	76,901.20	53,585	59,074	17,827	18.60	958
1981	97,181.44	66,540	73,356	23,825	19.23	1,239
1982	43,949.80	29,552	32,579	11,371	19.85	573
1983	77,741.20	51,294	56,548	21,193	20.49	1,034
1984	181,836.63	116,957	128,937	52,900	21.49	2,462
1985	186,972.05	117,867	129,941	57,031	22.13	2,577
1986	147,359.59	90,980	100,299	47,061	22.77	2,067
1987	130,479.77	78,366	86,393	44,087	23.77	1,855
1988	171,657.78	100,815	111,142	60,516	24.42	2,478
1989	194,191.83	111,427	122,841	71,351	25.07	2,846
1990	135,476.57	75,433	83,160	52,317	26.07	2,007
1991	59,384.97	32,240	35,542	23,843	26.73	892
1992	67,880.79	35,692	39,348	28,533	27.73	1,029
1993	42,593.24	21,795	24,028	18,565	28.39	654
1994	40,809.62	20,180	22,247	18,563	29.39	632
1995	22,476.27	10,791	11,896	10,580	30.05	352
1996	18,164.98	8,407	9,268	8,897	31.05	287
1997	3,996.71	1,781	1,963	2,034	32.05	63
1998	32,819.72	14,132	15,580	17,240	32.72	527

AQUA PENNSYLVANIA, INC.
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 335 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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-R4						
1999	37,236.49	15,386	16,962	20,274	33.72	601
2000	65,628.45	25,976	28,637	36,991	34.72	1,065
2001	36,125.69	13,749	15,157	20,969	35.39	593
2002	82,675.00	30,019	33,094	49,581	36.39	1,362
2003	63,125.80	21,816	24,051	39,075	37.39	1,045
2004	28,607.84	9,386	10,347	18,261	38.39	476
2005	73,494.60	22,827	25,165	48,330	39.39	1,227
2006	7,861.04	2,317	2,554	5,307	40.07	132
2007	10,655.00	2,954	3,257	7,398	41.07	180
2008	39,143.75	10,162	11,203	27,941	42.07	664
2009	17,304.20	4,188	4,617	12,687	43.07	295
2010	14,234.90	3,194	3,521	10,714	44.07	243
2011	83,825.71	17,335	19,111	64,715	45.07	1,436
2012	4,269,004.26	807,696	890,432	3,378,572	46.07	73,336
2013	398,037.48	68,701	75,738	322,299	46.75	6,894
2014	261,637.78	40,528	44,679	216,959	47.75	4,544
2015	857,931.83	117,708	129,765	728,167	48.75	14,937
2016	1,090,258.60	130,286	143,632	946,627	49.75	19,028
2017	1,859,331.49	189,280	208,669	1,650,662	50.75	32,525
2018	884,860.22	74,417	82,040	802,820	51.75	15,513
2019	832,203.25	55,258	60,918	771,285	52.75	14,622
2020	623,077.14	30,344	33,452	589,625	53.75	10,970
2021	339,827.46	10,535	11,615	328,212	54.75	5,995
2022	81,250.00	1,081	1,191	80,059	55.75	1,436
2023	25,000.00	55	61	24,939	56.06	445
	14,121,433.78	2,978,395	3,283,420	10,838,014		237,187

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 45.7 1.68

AQUA PENNSYLVANIA, INC.
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 343.2 TOOLS AND WORK EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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						
1982	84.00	84	84			
	84.00	84	84			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					0.0	0.00

AQUA PENNSYLVANIA, INC.
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 344.2 LABORATORY EQUIPMENT - ELECTRONIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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 25-R2.5						
1998	1,662.00	1,358	1,662			
	1,662.00	1,358	1,662			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					0.0	0.00

PART III. EXPERIENCED AND ESTIMATED NET SALVAGE

AQUA PENNSYLVANIA, INC.

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2018 TRANSACTION YEAR				
304.20	607,141.99			
304.30	421,457.52	565,610.66		565,610.66-
304.61	733,807.71	1,606.80		1,606.80-
304.63	261,752.39	20,374.95		20,374.95-
305.00	11,249.53			
306.00		1,561.09		1,561.09-
307.00	1,039,932.97	132,192.23		132,192.23-
311.00	793,270.31			
320.00	860,753.56	10,522.73		10,522.73-
330.00	891,716.56	91,364.10		91,364.10-
331.00	10,316,031.64	1,590,281.78		1,590,281.78-
333.00	448,324.31	517,258.69		517,258.69-
334.02	2,759,092.67	171,508.33	186,170.69	14,662.36
335.00	217,069.50	98,136.90		98,136.90-
341.10	2,679,833.84		46,569.90	46,569.90
343.10	619.25			
346.00	227,824.08	57,989.00		57,989.00-
	22,269,877.83	3,258,407.26	232,740.59	3,025,666.67-
2019 TRANSACTION YEAR				
304.20	208,441.50	82,033.69		82,033.69-
304.30	728,626.06	11,838.83		11,838.83-
304.61	316,494.46			
304.63	20,793.80	11,587.95		11,587.95-
305.00	28,041.05			
306.00	2,613.93			
307.00	741,023.90	57,776.67		57,776.67-
311.00	360,397.29	275.26		275.26-
320.00	1,465,037.66	21,071.83		21,071.83-
330.00	1,322,396.88	28,685.50		28,685.50-
331.00	10,657,686.65	2,429,051.47		2,429,051.47-
333.00	475,377.25	509,881.24		509,881.24-
334.02	5,598,896.28		18,777.21	18,777.21
335.00	620,603.28	101,243.77		101,243.77-
341.10	2,430,098.81		35,850.00	35,850.00
343.10			4,555.10	4,555.10
346.00	581,188.59	81.58		81.58-
	25,557,717.39	3,253,527.79	59,182.31	3,194,345.48-

AQUA PENNSYLVANIA, INC.

EXPERIENCED 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				
304.20	24,265.73	81,066.67		81,066.67-
304.30	232,194.99	11,107.43		11,107.43-
304.61	1,832,621.11			
304.63	456.84	322,461.19		322,461.19-
305.00	59,053.26			
307.00	131,201.31	9,461.14		9,461.14-
311.00	273,186.86	137.52		137.52-
320.00	520,063.48			
330.00	240,390.12	48,187.28		48,187.28-
331.00	6,406,400.50	1,817,260.37		1,817,260.37-
333.00	251,177.68	474,188.80		474,188.80-
334.02	1,597,880.71		56,556.90	56,556.90
334.03	17.01	56,274.74		56,274.74-
335.00	331,387.11	66,170.21		66,170.21-
341.10	2,044,911.25		16,500.00	16,500.00
343.10	3,379.36		50.00	50.00
346.00	756,711.05			
	14,705,298.37	2,886,315.35	73,106.90	2,813,208.45-
2021 TRANSACTION YEAR				
304.20	124,860.06	17,702.79		17,702.79-
304.30	476,222.99	169,184.57		169,184.57-
304.61	1,070,954.90	541.61		541.61-
304.63	43,236.02	38,893.24		38,893.24-
305.00	457,952.87	121,018.09		121,018.09-
307.00	1,218,902.90	91,103.93		91,103.93-
311.00	749,147.32	4,087.74-		4,087.74
320.00	2,616,078.16	232,662.97		232,662.97-
330.00	997,826.48	46,869.90		46,869.90-
331.00	11,419,795.81	1,740,196.05		1,740,196.05-
333.00	436,323.00	693,864.32		693,864.32-
334.02	2,212,867.77	38,639.33	67,578.53	28,939.20
334.03	579,594.10	339,567.81		339,567.81-
335.00	312,364.43	100,556.26		100,556.26-
341.10	937,274.23		25,553.40	25,553.40
343.10	16,524.40		19,030.74	19,030.74
346.00	1,351,236.34	34,912.95		34,912.95-
	25,021,161.78	3,661,626.08	112,162.67	3,549,463.41-

AQUA PENNSYLVANIA, INC.

EXPERIENCED 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				
304.20	108,958.32	17,377.34		17,377.34-
304.30	308,629.55	132,980.77		132,980.77-
304.61	494,494.51	255.40		255.40-
304.63	85,630.39	129,691.45		129,691.45-
305.00	1,812,352.13	299,311.27		299,311.27-
307.00	1,610,147.09	131,077.89		131,077.89-
311.00	801,344.46	1,131.94-		1,131.94
320.00	2,881,534.16	239,267.69		239,267.69-
330.00	813,887.83	42,989.70		42,989.70-
331.00	8,798,866.42	1,459,801.09		1,459,801.09-
333.00	369,892.76	506,204.09		506,204.09-
334.02	1,885,990.58	31,047.60	47,467.14	16,419.54
334.03	572,263.70	335,374.04		335,374.04-
335.00	264,728.64	74,007.20		74,007.20-
341.10	727,849.59		21,805.39	21,805.39
343.10	20,208.13		23,273.21	23,273.21
346.00	2,352,016.22	56,788.43		56,788.43-
	23,908,794.48	3,455,042.02	92,545.74	3,362,496.28-
TOTAL	111,462,849.85	16,514,918.50	569,738.21	15,945,180.29-

VOLUME 9

Exhibits 6-B – Parts I, II, III - Wastewater Depreciation Study – Calculated Annual Depreciation Accruals Related to Utility Plant at March 31, 2021, March 31, 2022, and March 31, 2023

Exhibit No. 6-B, Part I
Docket No. R-2021-3027385
Docket No. R-2021-3027386
Witness: J. J. Spanos

AQUA PENNSYLVANIA, INC.

BRYN MAWR, PENNSYLVANIA

ALL OTHER WASTEWATER OPERATIONS

2021 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WASTEWATER PLANT
AS OF MARCH 31, 2021

Prepared by:

Gannett Fleming

Excellence Delivered ***As Promised***

Exhibit No. 6-B, Part I
Docket No. R-2021-3027385
Docket No. R-2021-3027386
Witness: J. J. Spanos

AQUA PENNSYLVANIA, INC.

Bryn Mawr, Pennsylvania

ALL OTHER WASTEWATER OPERATIONS

2021 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WASTEWATER PLANT
AS OF MARCH 31, 2021

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Camp Hill, Pennsylvania

Gannett Fleming

Excellence Delivered ***As Promised***

August 13, 2021

Aqua Pennsylvania, Inc.
762 Lancaster Avenue
Bryn Mawr, PA 19010

Attention: William C. Packer
Vice President, Regulatory Accounting & Regional Controller

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to wastewater plant as of March 31, 2021 for all other wastewater operations. Summaries of the original cost, annual accruals and the book depreciation reserve are presented in Tables 1 and 2, beginning on page I-3 of the attached report.

A description of the methods and procedures upon which the study was based, as well as support for the service life estimates, is set forth in a companion report "2022 Depreciation Study - Calculated Annual Depreciation Accruals Related to Wastewater Plant as of March 31, 2022".

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC



JOHN J. SPANOS
President

JJS:mle

067880.100

Gannett Fleming Valuation and Rate Consultants, LLC
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PART I. RESULTS OF STUDY

AQUA PENNSYLVANIA, INC.

WASTEWATER ASSETS

DEPRECIATION STUDY

PART I. RESULTS OF STUDY

SUMMARY OF RESULTS

Table 1 summarizes the results of the depreciation study, which sets forth the book reserve and the calculated annual depreciation related to original cost as of March 31, 2021, and the annual amortization of negative salvage for all other wastewater operation systems. Table 2 presents the calculation of the amortization of experienced net salvage, by account, based on the five-year period, 2016-2020.

DETAILED TABULATIONS OF DEPRECIATION CALCULATIONS

The supporting data for the depreciation calculations are presented in account sequence in the section beginning on page II-2. 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 2016 through 2020, on pages III-2 and III-3.

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF MARCH 31, 2021

DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF MARCH 31, 2021	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
INTANGIBLE PLANT							
351.00 ORGANIZATION	NONDEPR.	1,563,234.26					
TOTAL INTANGIBLE PLANT		**1,563,234.26**					
NONDEPRECIABLE PLANT							
353.20 LAND AND LAND RIGHTS - COLLECTION	NONDEPR.	42,731.40					
353.30 LAND AND LAND RIGHTS - PUMPING	NONDEPR.	573,591.78					
353.40 LAND AND LAND RIGHTS - TREATMENT AND DISPOSAL	NONDEPR.	898,448.33					
TOTAL NONDEPRECIABLE PLANT		**1,514,771.51**					
DEPRECIABLE PLANT							
354.00 STRUCTURES AND IMPROVEMENTS							
COLLECTION	55-S0.5	23,407,945.00	2,337,626	21,070,319	574,468	2.45	36.7
PUMPING	60-S1	7,044,204.16	1,309,160	5,735,044	140,331	1.99	40.9
TREATMENT AND DISPOSAL	50-R2	38,135,366.89	6,300,734	31,834,633	1,009,373	2.65	31.5
RECLAIMED WATER TREATMENT	60-R2.5	37,826.41	13,035	24,791	624	1.65	39.7
GENERAL	50-R3	569,500.31	293,822	275,678	10,501	1.84	26.3
TOTAL ACCOUNT 354		69,194,842.77	10,254,377	58,940,465	1,735,297		
355.00 POWER GENERATING EQUIPMENT							
COLLECTION	25-R2.5	92,159.43	32,585	59,575	4,713	5.11	12.6
PUMPING	25-R2.5	516,471.83	193,216	323,256	25,742	4.98	12.6
TREATMENT AND DISPOSAL	25-R2.5	3,345,713.39	507,705	2,838,008	163,409	4.88	17.4
TOTAL ACCOUNT 355		3,954,344.65	733,506	3,220,839	193,864		
360.00 COLLECTION MAINS - FORCE	75-R2.5	26,033,274.92	6,076,455	19,956,820	410,624	1.58	48.6
361.00 COLLECTION MAINS - GRAVITY	75-R2.5	43,837,180.74	6,308,137	37,529,044	721,628	1.65	52.0
362.00 SPECIAL COLLECTING STRUCTURES	40-R3	11,400.44	4,583	6,818	448	3.93	15.2
363.00 SERVICES	70-R4	11,710,102.05	3,756,712	7,953,390	161,369	1.38	49.3
364.00 METERS	25-S2.5	735,404.64	102,861	632,543	35,357	4.81	17.9
370.30 RECEIVING WELLS	40-S2.5	531,655.12	288,717	242,938	13,751	2.59	17.7
371.30 PUMPING EQUIPMENT							
PUMPING	25-L0.5	13,961,906.95	5,460,713	8,501,194	637,472	4.57	13.3
RECLAIMED WATER TREATMENT	25-L0.5	203,165.41	123,319	79,846	7,021	3.46	11.4
TOTAL ACCOUNT 371.3		14,165,072.36	5,584,032	8,581,040	644,493		
380.00 TREATMENT AND DISPOSAL EQUIPMENT	40-S0	48,179,868.26	10,257,386	37,922,482	1,592,473	3.31	23.8
381.00 PLANT SEWERS							
TREATMENT AND DISPOSAL	40-R1.5	122,375.79	32,332	90,044	3,798	3.10	23.7
RECLAIMED WATER TREATMENT	40-R1.5	6,264.17	1,436	4,828	199	3.18	24.3
TOTAL ACCOUNT 381		128,639.96	33,768	94,872	3,997		
382.00 OUTFALL LINES	40-R2.5	58,208.17	29,933	28,275	1,569	2.70	18.0

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF MARCH 31, 2021

	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF MARCH 31, 2021	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
389.00	OTHER PLANT AND MISCELLANEOUS EQUIPMENT							
	COLLECTION	20-L3	661,407.77	351,119	310,289	43,242	6.54	7.2
	PUMPING	20-L3	67,370.96	31,238	36,133	3,865	5.74	9.3
	TREATMENT AND DISPOSAL	25-S2.5	12,074.50	7,691	4,383	370	3.06	11.8
	TOTAL ACCOUNT 389		740,853.23	390,048	350,805	47,477		
390.00	OFFICE FURNITURE AND EQUIPMENT							
	FURNITURE	20-SQ	27,598.84	13,433	14,166	754	*	18.8
	OFFICE EQUIPMENT	10-SQ	237,810.91	67,661	170,150	33,926	*	5.0
	COMPUTER HARDWARE	5-SQ	572,464.09	225,527	346,937	123,426	*	2.8
	COMPUTER SOFTWARE - 10 YEARS	10-SQ	366,649.80	140,013	226,636	36,305	*	6.2
	COMPUTER SOFTWARE - 15 YEARS	15-SQ	317,077.71	133,178	183,900	16,334	*	11.3
	TOTAL ACCOUNT 390		1,521,601.35	579,812	941,789	210,745		
391.00	TRANSPORTATION EQUIPMENT	15-L3	1,387,342.13	553,522	833,820	69,098	4.98	12.1
392.00	STORES EQUIPMENT	20-SQ	9,559.78	6,221	3,338	532	*	6.3
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	397,306.39	41,408	355,899	26,642	*	13.4
394.00	LABORATORY EQUIPMENT	25-SQ	762,877.90	220,653	542,225	28,588	*	19.0
395.00	POWER OPERATED EQUIPMENT	20-L2.5	172,884.12	119,214	53,670	7,460	4.32	7.2
396.00	COMMUNICATION EQUIPMENT							
	GENERAL	15-SQ	1,025,843.80	157,790	868,054	74,648	*	11.6
	SCADA	10-SQ	2,283,359.55	297,389	1,985,970	240,500	*	8.3
	TOTAL ACCOUNT 396		3,309,203.35	455,179	2,854,024	315,148		
397.00	MISCELLANEOUS EQUIPMENT	25-SQ	30,928.11	15,414	15,514	952	*	16.3
TOTAL DEPRECIABLE PLANT			**226,872,550.44**	**45,811,938**	**181,060,610**	**6,221,512**		
TOTAL WASTEWATER PLANT IN SERVICE			**229,950,556.21**	**45,811,938**	**181,060,610**	**6,221,512**		
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION								
DEPRECIABLE PLANT								
354.00	STRUCTURES AND IMPROVEMENTS							
	COLLECTION	55-S0.5	1,304,009.91	494,759	809,251	23,902	1.83	33.9
	PUMPING	60-S1	1,430,981.07	203,309	1,227,672	29,182	2.04	42.1
	TREATMENT AND DISPOSAL	50-R2	6,755,217.05	2,329,588	4,425,629	162,869	2.41	27.2
	GENERAL	50-R3	14,946.39	9,614	5,333	338	2.26	15.8
	TOTAL ACCOUNT 354		9,505,154.42	3,037,269	6,467,885	216,291		
360.00	COLLECTION MAINS - FORCE	75-R2.5	9,921,889.01	1,707,009	8,214,880	159,427	1.61	51.5
361.00	COLLECTION MAINS - GRAVITY	75-R2.5	4,362,160.76	948,587	3,413,574	69,776	1.60	48.9
363.00	SERVICES	70-R4	1,536,417.02	581,629	954,788	18,736	1.22	51.0
371.30	PUMPING EQUIPMENT - PUMPING	25-L0.5	547,392.75	126,681	420,712	30,921	5.65	13.6

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF MARCH 31, 2021

	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF MARCH 31, 2021	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
380.00	TREATMENT AND DISPOSAL EQUIPMENT	40-S0	1,617,779.51	910,588	707,192	33,818	2.09	20.9
381.40	PLANT SEWERS - TREATMENT AND DISPOSAL	40-R1.5	1,536.55	1,317	220	25	1.63	8.8
382.00	OUTFALL LINES	40-R2.5	1,536.55	1,331	206	35	2.28	5.9
389.20	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - COLLECTION	20-L3	13,030.75	7,156	5,875	696	5.34	8.4
390.10	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20-SQ	274.98	275	0	0	-	-
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	4,449.14	4,449	0	0	-	-
394.00	LABORATORY EQUIPMENT	25-SQ	1,362.82	1,363	0	0	-	-
396.70	COMMUNICATION EQUIPMENT - SCADA	10-SQ	11,182.46	268	10,915	1,216	10.87	9.0
TOTAL CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION			**27,524,166.72**	**7,327,921**	**20,196,247**	**530,941**		
	AMORTIZATION OF NET SALVAGE					**195,740**		
TOTAL WASTEWATER PLANT			**202,426,389.49**	**38,484,017**	**160,864,363**	**5,886,311**		

* ACCRUALS CALCULATED FOR EACH ASSET BY THE COMPANY'S PROPERTY RECORD SYSTEM USING THE AMORTIZATION PERIOD SET FORTH IN COLUMN 2.

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

TABLE 2. AMORTIZATION OF EXPERIENCED NET SALVAGE

	2016		2017		2018		2019		2020			
ACCOUNT	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	NET SALVAGE	SALVAGE ACCRUAL
(1)	(2) -	(3) +	(4) -	(5) +	(6) -	(7) +	(8) -	(9) +	(10) -	(11) =	(12)*	(13)=(12)/5
354.20						1,334.46					(1,334.46)	(267)
354.30						7,680.48					(7,680.48)	(1,536)
354.40						13,123.72		9,053.97		739,453.08	(761,630.77)	(152,326)
361.00								7,648.00			(7,648.00)	(1,530)
363.00				94.70		8,452.67		2,155.91		3,085.65	(13,788.93)	(2,758)
371.30								10,399.76			(10,399.76)	(2,080)
380.00				23,840.11		10,140.36				142,233.63	(176,214.10)	(35,243)
TOTAL	**-**	**-**	**-**	**23,934.81**	**-**	**40,731.69**	**-**	**29,257.64**	**-**	**884,772.36**	**(978,696.50)**	**(195,740)**

* COLUMN (12) EQUALS THE SUMMATION OF COLUMNS (2) THROUGH (11).

PART II. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

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

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT (2)-(3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1905	206,447	206,447	0	0	0.0
1943	37,127	31,500	5,627	5,627	0.0
1945	4,803	4,803	0	5,627	0.0
1950	463,924	307,118	156,806	162,433	0.1
1955	24,333	19,943	4,390	166,824	0.1
1959	15,290	11,181	4,109	170,933	0.1
1960	30,852	22,959	7,893	178,825	0.1
1962	21,221	13,802	7,419	186,245	0.1
1965	108,410	65,931	42,479	228,723	0.1
1970	98,235	88,623	9,612	238,335	0.2
1971	313,769	165,262	148,507	386,843	0.2
1972	446,689	281,224	165,465	552,307	0.3
1973	602,750	383,593	219,157	771,465	0.5
1974	125,723	94,913	30,810	802,275	0.5
1975	243,466	166,166	77,300	879,575	0.6
1976	391,499	234,870	156,629	1,036,203	0.6
1977	119,458	84,560	34,898	1,071,101	0.7
1978	186,451	123,680	62,771	1,133,873	0.7
1979	182,647	114,104	68,543	1,202,415	0.8
1980	1,239,929	770,276	469,653	1,672,069	1.0
1981	1,281,282	619,777	661,505	2,333,574	1.5
1982	891,391	435,094	456,297	2,789,870	1.7
1983	893,178	447,470	445,708	3,235,578	2.0
1984	815,073	443,084	371,989	3,607,567	2.2
1985	848,490	416,698	431,792	4,039,359	2.5
1986	1,770,361	822,102	948,259	4,987,617	3.1
1987	449,648	196,747	252,901	5,240,518	3.3
1988	383,822	222,844	160,978	5,401,496	3.4
1989	138,461	65,473	72,988	5,474,484	3.4
1990	624,725	237,136	387,589	5,862,073	3.6
1991	652,878	427,012	225,866	6,087,939	3.8
1992	115,190	53,849	61,341	6,149,279	3.8
1993	293,471	135,677	157,794	6,307,074	3.9
1994	476,531	230,465	246,066	6,553,139	4.1
1995	4,258,027	1,769,142	2,488,885	9,042,024	5.6
1996	115,107	55,508	59,599	9,101,623	5.7
1997	275,636	108,555	167,081	9,268,704	5.8
1998	2,218,999	664,931	1,554,068	10,822,772	6.7
1999	5,771,639	2,654,971	3,116,668	13,939,440	8.7
2000	1,458,975	452,187	1,006,788	14,946,227	9.3
2001	2,744,575	938,366	1,806,209	16,752,436	10.4
2002	4,025,474	1,511,809	2,513,665	19,266,101	12.0
2003	3,983,744	1,784,862	2,198,882	21,464,983	13.3
2004	3,195,388	671,362	2,524,026	23,989,009	14.9
2005	13,708,125	4,829,384	8,878,741	32,867,750	20.4
2006	1,422,953	528,703	894,250	33,762,000	21.0
2007	3,288,658	955,795	2,332,863	36,094,863	22.4
2008	4,543,766	1,172,641	3,371,125	39,465,988	24.5
2009	7,937,995	2,174,074	5,763,921	45,229,909	28.1
2010	1,708,976	618,363	1,090,613	46,320,522	28.8
2011	482,596	58,947	423,649	46,744,171	29.1
2012	601,428	130,614	470,814	47,214,985	29.4
2013	2,629,393	599,102	2,030,291	49,245,276	30.6
2014	3,159,911	701,625	2,458,286	51,703,562	32.1

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

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

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT (2)-(3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
2015	7,733,607	1,292,063	6,441,544	58,145,106	36.2
2016	7,489,393	1,366,078	6,123,315	64,268,421	40.0
2017	9,802,532	1,390,528	8,412,004	72,680,425	45.2
2018	9,095,286	1,012,590	8,082,696	80,763,121	50.2
2019	31,539,503	1,435,834	30,103,669	110,866,790	68.9
2020	51,254,096	1,659,319	49,594,777	160,461,567	99.8
2021	405,081	2,281	402,800	160,864,363	100.0
SUBTOTAL	199,348,384	38,484,017	160,864,363		
NONDEPRECIABLE	3,078,006				
TOTAL	202,426,389	38,484,017	160,864,363		

UTILITY PLANT IN SERVICE

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 354.2 STRUCTURES AND IMPROVEMENTS - COLLECTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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-S0.5						
NET SALVAGE PERCENT.. 0						
1960	2,956.83	2,353	2,957			
1983	8,893.08	5,506	7,218	1,675	23.23	72
1988	51,869.25	29,389	38,528	13,341	25.05	533
1992	14,717.03	7,659	10,041	4,676	26.50	176
1995	44,906.67	21,623	28,347	16,560	27.73	597
1997	25,808.78	11,707	15,348	10,461	28.61	366
1998	61,053.00	26,949	35,329	25,724	28.79	894
1999	459.00	196	257	202	29.27	7
2000	160,774.27	66,046	86,584	74,190	29.76	2,493
2001	845,967.50	335,849	440,287	405,680	30.00	13,523
2002	12,745.80	4,851	6,360	6,386	30.51	209
2005	15,227.25	5,060	6,633	8,594	31.64	272
2007	1,362,919.29	404,787	530,663	832,256	32.55	25,569
2009	942,954.96	245,923	322,397	620,558	33.30	18,635
2010	874,515.61	211,545	277,329	597,187	33.69	17,726
2011	13,858.74	3,081	4,039	9,820	34.11	288
2014	1,511.38	243	319	1,192	35.27	34
2016	219,902.34	25,597	33,557	186,345	36.07	5,166
2017	100,000.00	9,300	12,192	87,808	36.57	2,401
2018	902.38	63	83	819	36.93	22
2019	1,478.98	67	88	1,391	37.16	37
2020	18,644,522.86	365,433	479,070	18,165,453	37.42	485,448
	23,407,945.00	1,783,227	2,337,626	21,070,319		574,468

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 36.7 2.45

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 354.3 STRUCTURES AND IMPROVEMENTS - PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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-S1						
NET SALVAGE PERCENT.. 0						
1975	853.79	574	627	227	22.28	10
1981	54,988.16	34,098	37,234	17,754	24.35	729
1982	16,370.06	9,960	10,876	5,494	24.94	220
1983	43,112.29	25,876	28,256	14,856	25.14	591
1984	4,462.99	2,624	2,865	1,598	25.75	62
1985	18,600.00	10,773	11,764	6,836	25.98	263
1990	11,201.33	5,856	6,395	4,806	28.07	171
1995	157,505.67	72,201	78,841	78,665	30.43	2,585
1998	5,878.45	2,447	2,672	3,206	31.90	101
1999	45,262.39	18,214	19,889	25,373	32.30	786
2003	207,961.83	70,499	76,983	130,979	34.61	3,784
2004	314,062.00	101,536	110,874	203,188	35.06	5,795
2005	28,802.17	8,845	9,658	19,144	35.53	539
2006	323,340.43	93,478	102,075	221,265	36.27	6,100
2007	503,107.69	136,946	149,541	353,567	36.76	9,618
2008	467,309.56	118,556	129,460	337,850	37.50	9,009
2009	706,606.08	166,900	182,250	524,356	38.00	13,799
2010	88,824.75	19,293	21,067	67,758	38.75	1,749
2013	845,305.05	134,911	147,319	697,986	40.80	17,108
2014	10,194.85	1,431	1,563	8,632	41.33	209
2016	225,868.66	22,542	24,615	201,254	42.87	4,695
2017	1,323,210.05	104,666	114,293	1,208,917	43.64	27,702
2018	179,438.70	10,407	11,364	168,075	44.64	3,765
2019	142,396.49	5,283	5,769	136,627	45.42	3,008
2020	1,319,540.72	20,981	22,910	1,296,630	46.42	27,933
	7,044,204.16	1,198,897	1,309,160	5,735,044		140,331

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.9 1.99

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 354.4 STRUCTURES AND IMPROVEMENTS - TREATMENT AND DISPOSAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 50-R2						
NET SALVAGE PERCENT.. 0						
1972	408,653.44	322,754	242,535	166,118	12.98	12,798
1973	26,820.00	20,874	15,686	11,134	13.60	819
1980	28,152.13	19,960	14,999	13,153	16.72	787
1981	10,695.44	7,483	5,623	5,072	17.07	297
1983	50,617.93	34,203	25,702	24,916	18.12	1,375
1985	61,506.87	40,016	30,070	31,437	19.20	1,637
1986	1,957,018.66	1,251,318	940,310	1,016,709	19.60	51,873
1987	631,064.06	394,036	296,101	334,963	20.30	16,501
1989	6,786.00	4,072	3,060	3,726	21.16	176
1990	2,781.30	1,625	1,221	1,560	21.88	71
1992	73,957.32	41,253	31,000	42,957	22.79	1,885
1994	330,578.34	174,215	130,915	199,663	24.01	8,316
1995	774,504.61	396,856	298,220	476,285	24.50	19,440
1998	5,011.03	2,326	1,748	3,263	26.27	124
1999	2,145,880.67	961,355	722,416	1,423,465	26.80	53,114
2000	23,844.34	10,291	7,733	16,111	27.33	589
2001	262,982.11	109,085	81,973	181,009	27.87	6,495
2002	3,572,612.54	1,420,113	1,067,152	2,505,461	28.42	88,158
2003	628,131.91	238,564	179,270	448,862	28.98	15,489
2004	35,562.00	12,866	9,668	25,894	29.55	876
2005	494,204.93	169,710	127,530	366,675	30.12	12,174
2006	675,640.90	219,245	164,753	510,888	30.70	16,641
2007	535,710.87	164,249	123,426	412,285	31.09	13,261
2008	453,328.39	130,060	97,734	355,594	31.69	11,221
2009	2,768,198.31	738,278	554,783	2,213,415	32.30	68,527
2010	294,767.80	72,867	54,756	240,012	32.73	7,333
2011	1,302,232.57	295,867	222,331	1,079,902	33.17	32,557
2012	132,564.83	27,375	20,571	111,994	33.62	3,331
2013	177,436.48	32,861	24,694	152,742	34.09	4,481
2014	211,029.81	34,482	25,912	185,118	34.57	5,355
2015	661,264.64	93,503	70,263	591,002	34.90	16,934
2016	608,835.41	72,573	54,535	554,300	35.09	15,797
2017	338,150.34	32,462	24,394	313,756	35.31	8,886
2018	1,519,899.11	109,889	82,577	1,437,322	35.27	40,752
2019	13,919,992.67	662,592	497,909	13,422,084	35.01	383,379
2020	3,000,278.11	65,406	49,150	2,951,128	33.62	87,779
2021	4,671.02	18	14	4,657	32.03	145
	38,135,366.89	8,384,702	6,300,734	31,834,633		1,009,373

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.5 2.65

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 354.5 STRUCTURES AND IMPROVEMENTS - RECLAIMED WATER TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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-R2.5						
NET SALVAGE PERCENT.. 0						
2006	28,782.49	7,855	10,370	18,412	39.30	468
2007	5,043.10	1,297	1,712	3,331	39.73	84
2008	2,260.21	542	716	1,544	40.44	38
2011	627.27	117	154	473	42.33	11
2018	1,113.34	63	83	1,030	45.56	23
	37,826.41	9,874	13,035	24,791		624

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.7 1.65

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 354.7 STRUCTURES AND IMPROVEMENTS - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 50-R3						
NET SALVAGE PERCENT.. 0						
1982	5,500.00	3,964	4,407	1,093	15.01	73
1983	13,000.00	9,177	10,202	2,798	15.73	178
1988	78,197.28	49,687	55,236	22,961	18.79	1,222
1993	41,018.43	22,880	25,435	15,583	22.00	708
1999	380,085.88	171,951	191,155	188,931	26.33	7,176
2000	6,796.19	2,962	3,293	3,503	26.87	130
2017	42,082.64	3,598	3,999	38,084	40.11	949
2019	1,565.84	63	70	1,496	41.54	36
2020	1,254.05	22	25	1,229	41.80	29
	569,500.31	264,304	293,822	275,678		10,501

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.3 1.84

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 355.2 POWER GENERATING EQUIPMENT - COLLECTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 25-R2.5						
NET SALVAGE PERCENT.. 0						
2006	18,722.97	10,798	7,944	10,779	10.83	995
2008	24,523.88	12,600	9,269	15,255	12.06	1,265
2009	526.24	253	186	340	12.70	27
2010	41,157.73	18,360	13,506	27,652	13.35	2,071
2013	3,384.57	1,139	838	2,547	15.29	167
2014	3,844.04	1,144	842	3,002	15.93	188
	92,159.43	44,294	32,585	59,575		4,713

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.6 5.11

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 355.3 POWER GENERATING EQUIPMENT - PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 25-R2.5						
NET SALVAGE PERCENT.. 0						
1999	220,791.25	167,603	141,860	78,931	6.90	11,439
2006	29,566.63	17,051	14,432	15,135	10.83	1,398
2008	9,022.30	4,636	3,924	5,098	12.06	423
2009	4,985.32	2,396	2,028	2,957	12.70	233
2014	3,305.69	984	833	2,473	15.93	155
2015	11,242.03	2,896	2,451	8,791	16.57	531
2017	168,254.44	29,209	24,723	143,531	17.85	8,041
2018	9,306.04	1,211	1,025	8,281	18.39	450
2020	59,998.13	2,292	1,940	58,058	18.90	3,072
	516,471.83	228,278	193,216	323,256		25,742

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.6 4.98

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 355.4 POWER GENERATING EQUIPMENT - TREATMENT AND DISPOSAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 25-R2.5						
NET SALVAGE PERCENT.. 0						
1972	12,654.18	12,654	12,654			
1999	109,591.10	83,191	73,043	36,548	6.90	5,297
2000	8,164.51	6,014	5,280	2,885	7.42	389
2002	73,711.10	50,721	44,534	29,177	8.50	3,433
2003	8,231.51	5,450	4,785	3,447	9.06	380
2007	7,052.86	3,850	3,380	3,673	11.44	321
2008	217,006.22	111,498	97,898	119,108	12.06	9,876
2010	156,736.32	69,920	61,392	95,344	13.35	7,142
2011	57,321.11	23,530	20,660	36,661	14.00	2,619
2012	1,214.55	455	400	815	14.61	56
2013	5,410.60	1,820	1,598	3,813	15.29	249
2014	6,802.07	2,025	1,778	5,024	15.93	315
2015	41,123.53	10,593	9,301	31,823	16.57	1,921
2016	89,855.15	19,418	17,049	72,806	17.23	4,226
2017	8,680.37	1,507	1,323	7,357	17.85	412
2018	42,534.96	5,534	4,859	37,676	18.39	2,049
2019	1,558,745.12	132,493	116,332	1,442,413	18.83	76,602
2020	936,608.93	35,778	31,414	905,195	18.90	47,894
2021	4,269.20	29	25	4,244	18.60	228
	3,345,713.39	576,480	507,705	2,838,008		163,409

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.4 4.88

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 360 COLLECTION MAINS - FORCE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
1943	21,229.73	17,661	15,603	5,627	15.71	358
1950	20,869.54	16,537	14,610	6,260	18.54	338
1955	12,680.63	9,672	8,545	4,136	20.46	202
1959	10,973.63	8,063	7,124	3,850	22.29	173
1960	20,436.89	14,774	13,053	7,384	23.29	317
1962	19,532.32	13,886	12,268	7,264	23.89	304
1965	65,239.32	44,735	39,523	25,716	25.55	1,006
1970	13,074.64	8,360	7,386	5,689	28.62	199
1972	699,612.54	433,130	382,664	316,949	29.99	10,568
1973	596,544.41	364,608	322,126	274,418	30.38	9,033
1974	5,535.16	3,338	2,949	2,586	30.77	84
1976	241,051.81	140,244	123,904	117,148	32.17	3,642
1977	43,163.91	24,737	21,855	21,309	32.59	654
1980	728,959.09	395,096	349,062	379,897	34.44	11,031
1981	1,576,112.66	833,291	736,201	839,912	35.44	23,700
1982	394,077.25	204,605	180,766	213,311	35.88	5,945
1983	124,534.59	63,463	56,069	68,466	36.33	1,885
1984	277,912.66	137,872	121,808	156,105	37.33	4,182
1985	366,081.18	177,989	157,251	208,830	37.78	5,528
1986	29,462.00	14,027	12,393	17,069	38.24	446
1987	59,346.33	27,442	24,245	35,101	39.24	895
1988	122,799.69	55,505	49,038	73,762	39.71	1,858
1990	246,964.56	105,553	93,255	153,710	41.19	3,732
1991	65,818.00	27,413	24,219	41,599	41.68	998
1993	93,111.03	36,686	32,412	60,699	42.68	1,422
1995	1,465,109.91	539,453	476,599	988,511	44.18	22,375
1996	62,571.99	22,301	19,703	42,869	44.69	959
1997	110,275.00	37,714	33,320	76,955	45.69	1,684
1998	741,146.00	244,504	216,016	525,130	46.21	11,364
1999	146,795.86	46,622	41,190	105,606	46.74	2,259
2000	193,352.90	58,586	51,760	141,593	47.74	2,966
2001	1,243,815.99	361,080	319,009	924,807	48.28	19,155
2002	4,911.44	1,363	1,204	3,707	48.82	76
2003	113,895.00	30,125	26,615	87,280	49.36	1,768
2004	946,887.97	237,858	210,144	736,744	49.92	14,758
2005	4,591,854.97	1,084,596	958,224	3,633,631	50.92	71,360
2006	83,385.94	18,570	16,406	66,980	51.48	1,301
2007	267,652.98	55,939	49,421	218,232	52.04	4,194
2008	1,601,475.38	312,448	276,043	1,325,432	52.61	25,194
2009	869,686.75	157,413	139,072	730,615	53.18	13,739
2010	116,676.59	19,438	17,173	99,504	53.77	1,851

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 360 COLLECTION MAINS - FORCE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
2011	14,785.34	2,249	1,987	12,798	54.35	235
2012	131,696.52	18,095	15,987	115,710	54.94	2,106
2013	92,678.65	11,344	10,022	82,657	55.54	1,488
2014	141,261.14	15,256	13,478	127,783	55.75	2,292
2015	513,707.45	47,569	42,027	471,680	56.36	8,369
2016	121,872.57	9,433	8,334	113,539	56.60	2,006
2017	5,453,690.15	337,583	298,249	5,155,441	56.85	90,685
2018	107,134.91	4,917	4,344	102,791	57.13	1,799
2019	649,241.85	19,412	17,150	632,092	56.73	11,142
2020	392,588.10	5,261	4,649	387,940	55.43	6,999
	26,033,274.92	6,877,816	6,076,455	19,956,820		410,624

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 48.6 1.58

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 361 COLLECTION MAINS - GRAVITY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
1950	440,890.63	349,362	290,344	150,547	18.54	8,120
1965	37,237.58	25,534	21,221	16,017	25.55	627
1970	36,409.48	23,280	19,347	17,062	28.62	596
1971	311,931.15	197,078	163,786	148,145	28.99	5,110
1972	93,953.52	58,167	48,341	45,613	29.99	1,521
1973	33,354.29	20,386	16,942	16,412	30.38	540
1975	62,180.31	36,699	30,499	31,681	31.77	997
1977	392.88	225	187	206	32.59	6
1978	62,687.82	35,105	29,175	33,513	33.59	998
1979	52,391.70	28,873	23,995	28,397	34.01	835
1980	176,680.05	95,761	79,584	97,096	34.44	2,819
1981	39,473.82	20,870	17,344	22,130	35.44	624
1982	469,064.52	243,538	202,397	266,668	35.88	7,432
1983	446,858.94	227,719	189,250	257,609	36.33	7,091
1985	167,265.37	81,324	67,586	99,679	37.78	2,638
1986	283,489.40	134,969	112,169	171,320	38.24	4,480
1987	105,047.85	48,574	40,368	64,680	39.24	1,648
1988	43,505.35	19,664	16,342	27,163	39.71	684
1989	101,352.69	44,727	37,171	64,182	40.19	1,597
1990	335,494.27	143,390	119,167	216,327	41.19	5,252
1991	89,767.50	37,388	31,072	58,696	41.68	1,408
1992	13,172.52	5,340	4,438	8,735	42.17	207
1993	87,897.32	34,632	28,782	59,115	42.68	1,385
1995	852,822.05	314,009	260,963	591,859	44.18	13,397
1998	1,226,997.59	404,787	336,406	890,592	46.21	19,273
1999	4,177,681.22	1,326,832	1,102,691	3,074,990	46.74	65,789
2000	927,946.10	281,168	233,670	694,276	47.74	14,543
2001	639,709.48	185,708	154,336	485,373	48.28	10,053
2003	984,654.81	260,441	216,445	768,210	49.36	15,563
2004	2,596,911.00	652,344	542,144	2,054,767	49.92	41,161
2005	1,167,963.04	275,873	229,270	938,693	50.92	18,435
2006	40,792.21	9,084	7,549	33,243	51.48	646
2007	885,861.70	185,145	153,869	731,993	52.04	14,066
2008	749,083.45	146,146	121,458	627,625	52.61	11,930
2009	1,398,683.22	253,162	210,395	1,188,288	53.18	22,345
2010	1,143,751.32	190,549	158,360	985,391	53.77	18,326
2011	111,796.90	17,004	14,132	97,665	54.35	1,797
2012	115,076.06	15,811	13,140	101,936	54.94	1,855
2013	701,427.24	85,855	71,351	630,076	55.54	11,345
2014	1,222,937.59	132,077	109,765	1,113,173	55.75	19,967
2015	2,625,951.63	243,163	202,085	2,423,867	56.36	43,007

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 361 COLLECTION MAINS - GRAVITY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
2016	1,221,745.93	94,563	78,589	1,143,157	56.60	20,197
2017	2,534,293.13	156,873	130,372	2,403,921	56.85	42,285
2018	2,699,516.05	123,908	102,976	2,596,540	57.13	45,450
2019	9,613,427.86	287,441	238,884	9,374,544	56.73	165,248
2020	2,667,167.73	35,740	29,702	2,637,466	55.43	47,582
2021	40,484.47	93	78	40,407	53.64	753
	43,837,180.74	7,590,381	6,308,137	37,529,044		721,628

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 52.0 1.65

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 362 SPECIAL COLLECTING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 40-R3						
NET SALVAGE PERCENT.. 0						
1995	11,400.44	7,163	4,583	6,818	15.23	448
	11,400.44	7,163	4,583	6,818		448
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					15.2	3.93

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 363 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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-R4						
NET SALVAGE PERCENT.. 0						
1943	15,897.24	14,584	15,897			
1945	4,803.17	4,366	4,803			
1950	2,163.79	1,914	2,164			
1955	11,652.84	9,884	11,398	255	11.77	22
1959	4,316.55	3,518	4,057	260	14.01	19
1960	7,457.78	6,026	6,949	509	14.44	35
1962	1,689.08	1,330	1,534	155	15.88	10
1965	5,932.81	4,498	5,187	746	17.78	42
1970	5,886.65	4,182	4,822	1,065	20.68	51
1971	1,838.05	1,280	1,476	362	21.68	17
1972	50,926.04	35,007	40,367	10,559	22.17	476
1973	4,324.74	2,912	3,358	967	23.17	42
1974	120,329.13	79,874	92,105	28,224	23.68	1,192
1975	180,437.36	117,212	135,160	45,277	24.68	1,835
1976	150,624.68	96,385	111,144	39,481	25.18	1,568
1977	72,611.14	45,426	52,382	20,229	26.18	773
1978	99,417.14	61,201	70,572	28,845	26.69	1,081
1979	130,878.16	78,684	90,733	40,145	27.69	1,450
1980	274,408.15	162,148	186,977	87,431	28.21	3,099
1981	118,112.07	68,080	78,505	39,607	29.21	1,356
1982	115,465.32	65,330	75,334	40,131	29.74	1,349
1983	219,194.19	120,820	139,321	79,873	30.74	2,598
1984	585,750.09	314,313	362,442	223,308	31.74	7,036
1985	198,716.24	104,425	120,415	78,301	32.28	2,426
1986	81,178.35	41,466	47,816	33,362	33.28	1,002
1987	128,728.53	63,862	73,641	55,088	34.28	1,607
1988	28,185.23	13,661	15,753	12,432	34.82	357
1989	1,321.00	621	716	605	35.82	17
1990	17,354.35	7,898	9,107	8,247	36.82	224
1991	21,222.67	9,408	10,849	10,374	37.36	278
1992	5,572.68	2,387	2,753	2,820	38.36	74
1993	6,522.83	2,697	3,110	3,413	39.36	87
1994	5,907.45	2,355	2,716	3,191	40.36	79
1995	98,416.46	38,008	43,828	54,588	40.92	1,334
1996	14,273.49	5,298	6,109	8,164	41.92	195
1997	128,570.97	45,797	52,810	75,761	42.92	1,765
1998	168,816.00	57,600	66,420	102,396	43.92	2,331
1999	1,082,716.29	353,182	407,263	675,453	44.92	15,037
2000	104,192.10	32,425	37,390	66,802	45.92	1,455
2001	369,064.68	110,055	126,907	242,158	46.48	5,210
2002	5,189.81	1,469	1,694	3,496	47.48	74

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 363 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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-R4						
NET SALVAGE PERCENT.. 0						
2003	48,763.25	13,069	15,070	33,693	48.48	695
2004	327,739.15	82,885	95,577	232,162	49.48	4,692
2005	2,600,411.64	618,378	713,068	1,887,344	50.48	37,388
2006	154,292.59	34,361	39,623	114,670	51.48	2,227
2007	176,806.11	36,705	42,325	134,481	52.48	2,563
2008	186,677.71	35,935	41,438	145,240	53.48	2,716
2009	300,081.99	53,235	61,387	238,695	54.48	4,381
2010	299,166.43	48,555	55,990	243,176	55.48	4,383
2011	10,816.10	1,592	1,836	8,980	56.48	159
2012	8,160.35	1,085	1,251	6,909	57.04	121
2013	88,269.60	10,398	11,990	76,280	58.04	1,314
2014	192,044.63	19,704	22,721	169,324	59.04	2,868
2015	370,931.66	32,419	37,383	333,549	60.04	5,555
2016	230,410.74	16,636	19,183	211,228	61.04	3,460
2017	337,029.00	19,211	22,153	314,876	62.04	5,075
2018	377,205.88	15,767	18,181	359,025	63.04	5,695
2019	822,173.24	21,870	25,219	796,954	64.04	12,445
2020	472,260.64	5,384	6,208	466,053	65.04	7,166
2021	56,796.04	108	125	56,671	65.66	863
	11,710,102.05	3,258,885	3,756,712	7,953,390		161,369

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 49.3 1.38

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 364 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 25-S2.5						
NET SALVAGE PERCENT.. 0						
1973	173.85	173	125	49	0.33	49
2000	3,828.19	2,891	2,094	1,734	6.72	258
2003	61,973.36	42,570	30,834	31,139	8.09	3,849
2007	10,169.49	5,775	4,183	5,986	10.46	572
2008	46,652.90	24,866	18,011	28,642	11.17	2,564
2009	23,334.05	11,597	8,400	14,934	11.89	1,256
2010	14,208.72	6,522	4,724	9,485	12.67	749
2013	1,185.90	401	290	896	15.19	59
2014	1,759.84	520	377	1,383	16.08	86
2015	12,670.62	3,198	2,316	10,355	17.03	608
2017	24,812.03	4,104	2,973	21,839	18.93	1,154
2018	8,812.35	1,069	774	8,038	19.93	403
2019	475,336.93	36,791	26,649	448,688	20.87	21,499
2020	45,348.86	1,506	1,091	44,258	21.87	2,024
2021	5,137.55	28	20	5,117	22.50	227
	735,404.64	142,011	102,861	632,543		35,357

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.9 4.81

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 370.3 RECEIVING WELLS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 40-S2.5						
NET SALVAGE PERCENT.. 0						
1999	461,295.54	258,879	259,576	201,720	17.01	11,859
2005	51,250.80	21,715	21,773	29,478	21.42	1,376
2006	15,727.19	6,263	6,280	9,447	22.29	424
2009	3,381.59	1,085	1,088	2,294	24.88	92
	531,655.12	287,942	288,717	242,938		13,751

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.7 2.59

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 371.3 PUMPING EQUIPMENT - PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 25-L0.5						
NET SALVAGE PERCENT.. 0						
1905	206,446.97	206,447	206,447			
1970	66,521.18	58,738	66,521			
1975	160.01	138	160			
1978	23,710.00	20,068	23,452	258	7.76	33
1987	34,294.06	26,969	31,517	2,777	9.17	303
1988	14,417.94	11,191	13,078	1,340	9.44	142
1996	28,538.00	19,920	23,279	5,259	10.71	491
1999	1,127,565.33	743,066	868,363	259,202	11.25	23,040
2002	17,518.22	10,774	12,591	4,927	11.74	420
2003	3,477.89	2,080	2,431	1,047	11.92	88
2005	2,417,969.10	1,359,624	1,588,886	829,083	12.26	67,625
2006	52,589.20	28,624	33,451	19,138	12.35	1,550
2007	51,743.29	27,108	31,679	20,064	12.50	1,605
2008	133,937.20	67,290	78,637	55,300	12.63	4,378
2009	1,125,752.55	539,686	630,688	495,065	12.76	38,798
2010	174,645.85	79,411	92,801	81,845	12.89	6,349
2011	367,431.59	156,893	183,348	184,084	13.08	14,074
2012	40,271.81	16,032	18,735	21,537	13.23	1,628
2013	263,920.22	96,964	113,314	150,606	13.35	11,281
2014	564,685.15	187,927	219,616	345,069	13.53	25,504
2015	612,785.67	181,446	212,042	400,744	13.67	29,316
2016	676,838.17	173,271	202,488	474,350	13.80	34,373
2017	1,197,165.58	254,039	296,875	900,291	13.92	64,676
2018	1,262,514.29	207,936	242,999	1,019,515	13.94	73,136
2019	767,563.90	85,967	100,463	667,101	13.88	48,062
2020	2,698,567.95	142,484	166,510	2,532,058	13.45	188,257
2021	30,875.83	293	342	30,534	13.03	2,343
	13,961,906.95	4,704,386	5,460,713	8,501,194		637,472

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.3 4.57

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 371.5 PUMPING EQUIPMENT - RECLAIMED WATER TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 25-L0.5						
NET SALVAGE PERCENT.. 0						
1970	15.15	13	12	3	6.72	
1972	377.53	331	311	67	6.81	10
1975	609.55	527	495	115	7.16	16
1978	755.44	639	600	155	7.76	20
1981	963.48	800	751	212	8.10	26
1989	11,059.28	8,498	7,981	3,078	9.57	322
1990	5,822.32	4,422	4,153	1,669	9.74	171
1995	40,459.08	28,649	26,905	13,554	10.61	1,277
1999	3,640.00	2,399	2,253	1,387	11.25	123
2001	121,130.24	76,312	71,665	49,465	11.60	4,264
2005	7,864.53	4,422	4,153	3,712	12.26	303
2006	203.29	111	104	99	12.35	8
2008	345.19	173	162	183	12.63	14
2010	3,974.16	1,807	1,697	2,277	12.89	177
2011	4,416.76	1,886	1,772	2,645	13.08	202
2017	1,529.41	325	305	1,224	13.92	88
	203,165.41	131,314	123,319	79,846		7,021

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.4 3.46

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 380 TREATMENT AND DISPOSAL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 40-S0						
NET SALVAGE PERCENT.. 0						
1970	9,044.53	7,482	8,751	294	10.60	28
1972	34,221.69	27,860	32,584	1,638	11.13	147
1973	231,586.60	186,890	218,579	13,008	11.42	1,139
1977	24,115.30	18,675	21,841	2,274	12.75	178
1980	475,812.98	354,814	414,976	60,837	13.90	4,377
1982	32,912.75	23,977	28,042	4,871	14.44	337
1985	36,320.42	25,319	29,612	6,708	15.53	432
1986	71,846.21	49,430	57,811	14,035	15.76	891
1987	4,302.00	2,904	3,396	906	16.25	56
1988	44,847.00	29,814	34,869	9,978	16.51	604
1989	5,942.00	3,886	4,545	1,397	16.80	83
1990	5,107.00	3,282	3,838	1,269	17.10	74
1991	501,037.43	316,004	369,585	131,452	17.42	7,546
1992	7,770.00	4,803	5,617	2,153	17.76	121
1993	64,921.70	39,278	45,938	18,984	18.12	1,048
1994	140,044.87	82,795	96,834	43,211	18.50	2,336
1995	812,901.78	470,995	550,856	262,046	18.69	14,021
1996	9,724.00	5,487	6,417	3,307	19.11	173
1997	10,981.00	6,051	7,077	3,904	19.35	202
1998	10,097.04	5,421	6,340	3,757	19.62	191
1999	1,273,922.44	664,988	777,742	496,180	19.92	24,909
2001	7,846.80	3,843	4,495	3,352	20.57	163
2002	1,210,994.40	572,195	669,215	541,779	20.93	25,885
2003	2,862,627.70	1,305,931	1,527,363	1,335,265	21.16	63,103
2004	12,460.00	5,467	6,394	6,066	21.42	283
2005	2,316,862.63	974,241	1,139,432	1,177,431	21.70	54,259
2006	51,382.95	20,615	24,110	27,273	22.01	1,239
2007	72,495.87	27,708	32,406	40,090	22.22	1,804
2008	612,371.25	221,740	259,338	353,033	22.46	15,718
2009	311,176.28	106,049	124,030	187,146	22.73	8,233
2010	257,798.52	82,031	95,940	161,859	23.03	7,028
2011	567,504.09	167,641	196,066	371,438	23.25	15,976
2012	138,536.04	37,571	43,941	94,595	23.51	4,024
2013	202,878.92	49,989	58,465	144,414	23.70	6,093
2014	648,379.13	142,643	166,829	481,550	23.93	20,123
2015	2,656,534.92	511,649	598,404	2,058,131	24.10	85,400
2016	3,650,164.92	598,262	699,702	2,950,463	24.23	121,769
2017	5,068,265.32	674,586	788,968	4,279,297	24.42	175,237
2018	1,694,939.13	171,019	200,017	1,494,922	24.50	61,017

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 380 TREATMENT AND DISPOSAL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 40-S0						
NET SALVAGE PERCENT.. 0						
2019	3,024,808.68	201,755	235,964	2,788,845	24.50	113,830
2020	18,959,386.28	564,990	660,789	18,298,597	24.38	750,558
2021	44,995.69	229	268	44,728	24.33	1,838
	48,179,868.26	8,770,309	10,257,386	37,922,482		1,592,473
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					23.8	3.31

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 381.4 PLANT SEWERS - TREATMENT AND DISPOSAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 40-R1.5						
NET SALVAGE PERCENT.. 0						
1973	5,163.10	4,364	3,465	1,698	8.75	194
2006	27,208.44	10,595	8,412	18,796	23.13	813
2007	24,236.77	8,931	7,091	17,146	23.56	728
2008	8,178.49	2,836	2,252	5,926	24.01	247
2009	11,218.89	3,652	2,899	8,320	24.35	342
2013	31,735.34	7,331	5,821	25,914	25.81	1,004
2014	14,634.76	3,013	2,392	12,243	26.04	470
	122,375.79	40,722	32,332	90,044		3,798

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.7 3.10

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 381.5 PLANT SEWERS - RECLAIMED WATER TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 40-R1.5						
NET SALVAGE PERCENT.. 0						
2008	4,015.94	1,393	965	3,051	24.01	127
2010	2,248.23	679	471	1,777	24.84	72
	6,264.17	2,072	1,436	4,828		199

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 24.3 3.18

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 382 OUTFALL LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 40-R2.5						
NET SALVAGE PERCENT.. 0						
1972	9,637.69	8,598	8,141	1,497	5.90	254
1973	5,163.10	4,561	4,318	845	6.30	134
2003	35,788.00	16,391	15,519	20,269	21.01	965
2011	7,619.38	2,065	1,955	5,664	26.22	216
	58,208.17	31,615	29,933	28,275		1,569

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.0 2.70

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 389.2 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - COLLECTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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-L3						
NET SALVAGE PERCENT.. 0						
2006	329,059.46	231,987	193,536	135,523	6.17	21,965
2007	9,438.16	6,385	5,327	4,111	6.58	625
2010	321,391.15	181,715	151,596	169,795	8.26	20,556
2011	1,519.00	791	660	859	8.98	96
	661,407.77	420,878	351,119	310,289		43,242

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.2 6.54

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 389.3 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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-L3						
NET SALVAGE PERCENT.. 0						
2006	12,721.54	8,969	8,316	4,406	6.17	714
2007	3,383.22	2,289	2,122	1,261	6.58	192
2008	1,019.00	656	608	411	7.05	58
2009	1,352.64	820	760	593	7.63	78
2010	406.00	230	213	193	8.26	23
2011	1,400.22	729	676	724	8.98	81
2013	47,088.34	19,998	18,543	28,545	10.50	2,719
	67,370.96	33,691	31,238	36,133		3,865

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.3 5.74

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 389.4 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - TREATMENT AND DISPOSAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 25-S2.5						
NET SALVAGE PERCENT.. 0						
2008	1,057.47	564	718	339	11.17	30
2009	11,017.03	5,475	6,973	4,044	11.89	340
	12,074.50	6,039	7,691	4,383		370

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.8 3.06

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 390.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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	2,385.62	1,759	2,386			
2007	1,881.61	1,294	1,882			
2010	2,209.99	1,188	2,210			
2014	2,692.49	909	2,692			
2016	1,025.75	244	818	208	15.25	14
2019	7,487.58	655	2,197	5,291	18.25	290
2020	9,915.80	372	1,248	8,667	19.25	450
	27,598.84	6,421	13,433	14,166		754

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.8 2.73

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 390.2 OFFICE FURNITURE AND EQUIPMENT - OFFICE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
2015	114,001.23	65,551	38,244	75,757	4.25	17,825
2016	67,476.93	32,052	18,700	48,777	5.25	9,291
2017	38,326.49	14,372	8,385	29,941	6.25	4,791
2018	8,441.84	2,322	1,355	7,087	7.25	978
2019	9,564.42	1,674	977	8,588	8.25	1,041
	237,810.91	115,971	67,661	170,150		33,926

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.0 14.27

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 390.3 OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
2016	100,594.05	95,564	81,970	18,624	0.25	18,624
2017	47,398.12	35,549	30,492	16,906	1.25	13,525
2018	81,121.03	44,617	38,270	42,851	2.25	19,045
2019	178,483.76	62,469	53,583	124,901	3.25	38,431
2020	164,867.13	24,730	21,212	143,655	4.25	33,801
	572,464.09	262,929	225,527	346,937		123,426

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.8 21.56

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 390.4 OFFICE FURNITURE AND EQUIPMENT - COMPUTER SOFTWARE - 10 YEARS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
2014	109,270.90	73,758	74,571	34,700	3.25	10,677
2015	9,836.41	5,656	5,718	4,118	4.25	969
2016	233.83	111	112	122	5.25	23
2017	74,235.26	27,838	28,145	46,090	6.25	7,374
2018	72,975.79	20,068	20,289	52,687	7.25	7,267
2019	35,485.70	6,210	6,279	29,207	8.25	3,540
2020	64,611.91	4,846	4,899	59,713	9.25	6,455
	366,649.80	138,487	140,013	226,636		36,305

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.2 9.90

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 390.41 OFFICE FURNITURE AND EQUIPMENT - COMPUTER SOFTWARE - 15 YEARS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
2014	46,188.87	20,785	32,861	13,328	8.25	1,616
2015	16,989.67	6,513	10,297	6,693	9.25	724
2016	65,789.80	20,834	32,939	32,851	10.25	3,205
2017	45,063.28	11,266	17,812	27,251	11.25	2,422
2018	122,239.14	22,410	35,430	86,809	12.25	7,086
2019	20,806.95	2,428	3,839	16,968	13.25	1,281
	317,077.71	84,236	133,178	183,900		16,334

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.3 5.15

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 391 TRANSPORTATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 15-L3						
NET SALVAGE PERCENT.. 0						
1989	12,000.04	11,773	12,000			
2013	88,333.69	48,336	88,334			
2014	16,458.00	7,999	16,458			
2015	26,364.42	11,081	26,364			
2016	60,263.95	21,213	58,550	1,714	8.74	196
2017	90,835.79	25,479	70,325	20,511	9.62	2,132
2018	209,158.21	43,317	119,559	89,599	10.53	8,509
2019	114,574.38	15,124	41,744	72,830	11.51	6,328
2020	769,353.65	43,545	120,188	649,166	12.50	51,933
	1,387,342.13	227,867	553,522	833,820		69,098

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.1 4.98

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 392 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
2005	4,484.78	3,532	3,373	1,112	4.25	262
2009	5,075.00	2,982	2,848	2,227	8.25	270
	9,559.78	6,514	6,221	3,338		532
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					6.3	5.56

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 393 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
2004	828.00	693	290	538	3.25	166
2005	17,079.00	13,450	5,630	11,449	4.25	2,694
2006	5,414.38	3,993	1,671	3,743	5.25	713
2007	3,411.17	2,345	982	2,429	6.25	389
2008	1,889.56	1,205	504	1,386	7.25	191
2009	46,495.93	27,316	11,434	35,062	8.25	4,250
2011	33,817.10	16,486	6,901	26,916	10.25	2,626
2014	6,938.06	2,342	980	5,958	13.25	450
2015	11,505.54	3,308	1,385	10,121	14.25	710
2016	18,979.86	4,508	1,887	17,093	15.25	1,121
2017	47,945.32	8,990	3,763	44,182	16.25	2,719
2018	62,374.76	8,577	3,590	58,785	17.25	3,408
2019	11,246.56	984	412	10,835	18.25	594
2020	125,447.07	4,704	1,968	123,479	19.25	6,414
2021	3,934.08	25	11	3,923	19.88	197
	397,306.39	98,926	41,408	355,899		26,642

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.4 6.71

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 394 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
2004	713.99	478	543	171	8.25	21
2005	38,413.18	24,200	27,508	10,905	9.25	1,179
2006	42,593.89	25,130	28,565	14,029	10.25	1,369
2007	32,179.22	17,699	20,118	12,061	11.25	1,072
2008	43,643.70	22,258	25,301	18,343	12.25	1,497
2009	8,888.55	4,178	4,749	4,140	13.25	312
2010	10,577.49	4,548	5,170	5,407	14.25	379
2011	23,126.89	9,019	10,252	12,875	15.25	844
2012	1,790.10	627	713	1,077	16.25	66
2013	6,884.99	2,134	2,426	4,459	17.25	258
2014	29,949.87	8,086	9,191	20,759	18.25	1,137
2015	152,863.70	35,159	39,965	112,899	19.25	5,865
2016	91,391.25	17,364	19,738	71,653	20.25	3,538
2017	58,013.63	8,702	9,891	48,123	21.25	2,265
2018	100,376.10	11,041	12,550	87,826	22.25	3,947
2019	1,090.83	76	86	1,005	23.25	43
2020	112,657.26	3,380	3,843	108,814	24.25	4,487
2021	7,723.26	39	44	7,679	24.88	309
	762,877.90	194,118	220,653	542,225		28,588

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.0 3.75

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 395 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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-L2.5						
NET SALVAGE PERCENT.. 0						
2000	30,076.00	23,528	24,383	5,693	5.77	987
2004	2,984.00	2,169	2,248	736	6.29	117
2005	30,737.00	21,786	22,577	8,160	6.47	1,261
2006	3,444.00	2,362	2,448	996	6.75	148
2007	64,936.28	42,949	44,509	20,427	7.04	2,902
2008	6,630.00	4,193	4,345	2,285	7.41	308
2009	6,343.00	3,801	3,939	2,404	7.86	306
2010	3,767.00	2,118	2,195	1,572	8.37	188
2011	18,093.39	9,438	9,781	8,312	8.94	930
2012	3,459.34	1,653	1,713	1,746	9.56	183
2013	2,414.11	1,038	1,076	1,338	10.27	130
	172,884.12	115,035	119,214	53,670		7,460
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					7.2	4.32

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 396 COMMUNICATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
2008	24,463.32	20,794	16,396	8,067	2.25	3,585
2009	2,950.38	2,311	1,822	1,128	3.25	347
2011	9,314.11	6,054	4,773	4,541	5.25	865
2012	2,556.55	1,491	1,176	1,381	6.25	221
2013	127,230.97	65,736	51,832	75,399	7.25	10,400
2014	28,256.79	12,716	10,026	18,231	8.25	2,210
2015	19,657.44	7,535	5,941	13,716	9.25	1,483
2016	4,848.22	1,535	1,210	3,638	10.25	355
2017	171,135.31	42,784	33,735	137,400	11.25	12,213
2018	5,749.06	1,054	831	4,918	12.25	401
2019	228,196.40	26,624	20,993	207,203	13.25	15,638
2020	195,291.18	9,765	7,700	187,591	14.25	13,164
2021	206,194.07	1,718	1,355	204,840	14.88	13,766
	1,025,843.80	200,117	157,790	868,054		74,648

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.6 7.28

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 396.7 COMMUNICATION EQUIPMENT - SCADA

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
2016	33,295.71	15,815	12,102	21,194	5.25	4,037
2017	150,989.20	56,621	43,328	107,661	6.25	17,226
2018	529,532.51	145,621	111,434	418,099	7.25	57,669
2019	528,536.96	92,494	70,780	457,757	8.25	55,486
2020	1,041,005.17	78,075	59,745	981,260	9.25	106,082
	2,283,359.55	388,626	297,389	1,985,970		240,500
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					8.3	10.53

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 397 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
2007	570.23	314	446	124	11.25	11
2010	191.19	82	117	74	14.25	5
2011	1,773.24	692	984	789	15.25	52
2012	26,101.44	9,136	12,987	13,114	16.25	807
2014	2,292.01	619	880	1,412	18.25	77
	30,928.11	10,843	15,414	15,514		952

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.3 3.08

CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 354.2 STRUCTURES AND IMPROVEMENTS - COLLECTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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-S0.5						
NET SALVAGE PERCENT.. 0						
2011	1,277,000.00	303,032	493,755	783,245	33.75	23,207
2021	27,009.91	616	1,004	26,006	37.44	695
	1,304,009.91	303,648	494,759	809,251		23,902
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					33.9	1.83

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 354.3 STRUCTURES AND IMPROVEMENTS - PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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-S1						
NET SALVAGE PERCENT.. 0						
1972	39,195.96	27,551	28,138	11,058	20.92	529
1973	13,556.99	9,468	9,670	3,887	20.94	186
1980	10,637.50	6,755	6,899	3,738	23.86	157
1981	47,773.77	29,992	30,631	17,143	24.01	714
2011	135,000.00	28,782	29,396	105,604	38.76	2,725
2017	838,712.00	79,258	80,947	757,765	43.12	17,573
2019	316,465.00	16,709	17,066	299,399	44.89	6,670
2021	29,639.85	551	562	29,078	46.29	628
	1,430,981.07	199,066	203,309	1,227,672		29,182

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 42.1 2.04

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 354.4 STRUCTURES AND IMPROVEMENTS - TREATMENT AND DISPOSAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 50-R2						
NET SALVAGE PERCENT.. 0						
1972	42,000.00	33,474	27,267	14,733	12.61	1,168
1973	7,981.64	6,271	5,108	2,874	13.23	217
1980	6,844.83	4,915	4,004	2,841	16.30	174
1986	561,771.00	364,926	297,258	264,513	19.15	13,813
1987	469,604.40	298,105	242,828	226,776	19.85	11,424
1999	1,179,768.83	544,109	443,216	736,553	26.28	28,027
2001	745,942.16	319,562	260,306	485,636	27.35	17,756
2002	872,209.25	357,170	290,941	581,268	28.12	20,671
2003	971,761.31	381,125	310,453	661,308	28.67	23,066
2004	916,760.18	343,327	279,664	637,096	29.23	21,796
2006	150,000.00	50,910	41,470	108,530	30.16	3,598
2007	79,963.00	25,620	20,869	59,094	30.75	1,922
2008	51,125.00	15,389	12,536	38,589	31.35	1,231
2011	94,630.00	22,957	18,700	75,930	32.79	2,316
2012	370,713.84	82,076	66,857	303,857	33.42	9,092
2013	16,080.27	3,226	2,628	13,452	33.87	397
2020	78,140.79	3,219	2,622	75,519	34.87	2,166
2021	139,920.55	3,512	2,861	137,060	33.97	4,035
	6,755,217.05	2,859,893	2,329,588	4,425,629		162,869

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 27.2 2.41

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 354.7 STRUCTURES AND IMPROVEMENTS - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 50-R3						
NET SALVAGE PERCENT.. 0						
1982	1,636.81	1,196	1,094	543	14.55	37
1983	13,000.00	9,309	8,514	4,486	15.26	294
2021	309.58	6	6	304	41.86	7
	14,946.39	10,511	9,614	5,333		338

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.8 2.26

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 360 COLLECTION MAINS - FORCE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
1970	19,117.80	12,406	10,882	8,236	27.87	296
1972	739,587.98	464,905	407,781	331,807	29.24	11,348
1973	158,612.90	98,467	86,368	72,245	29.62	2,439
1977	18,223.43	10,542	9,247	8,976	32.42	277
1980	250,225.15	137,073	120,231	129,994	34.26	3,794
1981	465,119.47	250,513	219,732	245,387	34.69	7,074
1982	139,234.47	73,697	64,642	74,592	35.13	2,123
1999	228,231.05	74,449	65,301	162,930	46.47	3,506
2006	168,816.14	39,503	34,649	134,167	50.73	2,645
2010	1,745,849.85	309,190	271,199	1,474,651	53.44	27,595
2011	186,353.00	30,338	26,610	159,743	54.01	2,958
2012	240,000.00	35,568	31,198	208,802	54.60	3,824
2013	21,203.00	2,828	2,481	18,722	55.20	339
2014	32,176.58	3,835	3,364	28,813	55.40	520
2017	5,459,708.90	400,743	351,503	5,108,206	56.85	89,854
2019	49,429.29	2,076	1,821	47,608	57.02	835
	9,921,889.01	1,946,133	1,707,009	8,214,880		159,427

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 51.5 1.61

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 361 COLLECTION MAINS - GRAVITY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
1970	13,338.75	8,656	7,074	6,265	27.87	225
1972	39,847.06	25,048	20,470	19,377	29.24	663
1973	28,745.49	17,845	14,584	14,161	29.62	478
1977	116.92	68	56	61	32.42	2
1980	22,093.00	12,103	9,891	12,202	34.26	356
1986	53,412.00	25,787	21,074	32,338	38.03	850
1991	24,968.00	10,661	8,713	16,255	40.93	397
1999	2,760,060.31	900,332	735,792	2,024,268	46.47	43,561
2004	126,000.00	32,861	26,856	99,144	49.61	1,998
2011	358,844.00	58,420	47,743	311,101	54.01	5,760
2014	45,199.00	5,388	4,403	40,796	55.40	736
2015	99,144.95	10,311	8,427	90,718	56.00	1,620
2017	638,045.57	46,833	38,274	599,772	56.85	10,550
2019	152,345.71	6,399	5,230	147,116	57.02	2,580
	4,362,160.76	1,160,712	948,587	3,413,574		69,776

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 48.9 1.60

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 363 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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-R4						
NET SALVAGE PERCENT.. 0						
1972	50.00	35	50			
1977	2,359.54	1,502	2,277	83	25.43	3
1980	12,216.58	7,301	11,067	1,150	27.94	41
1981	5,935.68	3,485	5,283	653	28.47	23
1982	1,028.22	589	893	135	29.46	5
1984	53,053.00	29,047	44,031	9,022	30.99	291
1999	501,480.17	169,250	256,560	244,920	44.17	5,545
2005	75,000.00	18,690	28,331	46,669	49.72	939
2006	55,485.24	12,984	19,682	35,803	50.73	706
2007	549,978.58	120,445	182,579	367,400	51.72	7,104
2013	18,908.00	2,443	3,703	15,205	57.29	265
2014	27,150.44	3,095	4,692	22,458	58.29	385
2015	24,679.05	2,438	3,696	20,983	59.29	354
2017	161,089.36	11,019	16,703	144,386	61.29	2,356
2019	23,002.00	874	1,325	21,677	63.29	343
2020	17,643.24	402	609	17,034	64.29	265
2021	7,357.92	98	148	7,210	64.91	111
	1,536,417.02	383,697	581,629	954,788		18,736

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 51.0 1.22

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 371.3 PUMPING EQUIPMENT - PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 25-L0.5						
NET SALVAGE PERCENT.. 0						
1987	43,530.60	34,542	29,693	13,838	8.98	1,541
2017	421,017.00	103,233	88,740	332,277	13.85	23,991
2019	31,460.00	4,782	4,111	27,349	13.95	1,961
2020	45,428.73	4,452	3,827	41,602	13.81	3,012
2021	5,956.42	361	310	5,646	13.56	416
	547,392.75	147,370	126,681	420,712		30,921

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.6 5.65

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 380 TREATMENT AND DISPOSAL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 40-S0						
NET SALVAGE PERCENT.. 0						
1973	88,336.75	71,553	82,555	5,782	11.38	508
1980	141,308.51	106,151	122,473	18,836	13.75	1,370
1986	37,451.00	26,058	30,065	7,386	15.52	476
1999	734,508.02	391,640	451,858	282,650	19.70	14,348
2006	100,000.00	41,540	47,927	52,073	21.81	2,388
2007	100,000.00	39,730	45,839	54,161	22.00	2,462
2011	352,188.97	110,200	127,145	225,044	23.06	9,759
2020	6,410.96	371	428	5,983	24.47	245
2021	57,575.30	1,992	2,298	55,277	24.44	2,262
	1,617,779.51	789,235	910,588	707,192		33,818

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.9 2.09

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 381.4 PLANT SEWERS - TREATMENT AND DISPOSAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 40-R1.5						
NET SALVAGE PERCENT.. 0						
1973	1,536.55	1,304	1,317	220	8.64	25
	1,536.55	1,304	1,317	220		25
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					8.8	1.63

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 382 OUTFALL LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 40-R2.5						
NET SALVAGE PERCENT.. 0						
1973	1,536.55	1,371	1,331	206	5.85	35
	1,536.55	1,371	1,331	206		35
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					5.9	2.28

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 389.2 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - COLLECTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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-L3						
NET SALVAGE PERCENT.. 0						
2011	13,030.75	7,224	7,156	5,875	8.44	696
	13,030.75	7,224	7,156	5,875		696

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.4 5.34

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 390.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1973	72.91	73	73			
1977	89.28	89	89			
1979	20.53	21	21			
1982	92.26	92	92			
	274.98	275	275			

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

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 393 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1970	260.00	260	260			
1972	1,400.00	1,400	1,400			
1974	141.36	141	141			
1975	774.96	775	775			
1976	177.97	178	178			
1978	119.04	119	119			
1979	602.65	603	603			
1980	757.40	757	757			
1981	215.76	216	216			
	4,449.14	4,449	4,449			

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

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 394 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1972	1,267.00	1,267	1,267			
1977	35.71	36	36			
1981	19.34	19	19			
1982	7.44	7	7			
1983	33.33	33	34			
	1,362.82	1,362	1,363			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					0.0	0.00

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 396.7 COMMUNICATION EQUIPMENT - SCADA

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
2020	2,519.52	378	89	2,431	8.50	286
2021	8,662.94	758	179	8,484	9.12	930
	11,182.46	1,136	268	10,915		1,216
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					9.0	10.87

PART III. EXPERIENCED NET SALVAGE

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2016 TRANSACTION YEAR				
354.20	6,728.06			
354.30	22,082.98			
354.40	185,998.09			
360.00	9,366.45			
371.30	14,301.28			
380.00	92,496.08			
	330,972.94			
2017 TRANSACTION YEAR				
354.20	110,163.77			
354.30	5,612.05			
354.40	468,580.32			
360.00	48,182.83			
363.00	5,691.00	94.70		94.70-
371.30	153,780.54			
380.00	188,331.40	23,840.11		23,840.11-
	980,341.91	23,934.81		23,934.81-
2018 TRANSACTION YEAR				
354.20	18,056.83	1,334.46		1,334.46-
354.30	103,925.73	7,680.48		7,680.48-
354.40	177,579.05	13,123.72		13,123.72-
363.00		8,452.67		8,452.67-
371.30	175,314.80			
380.00		10,140.36		10,140.36-
	474,876.41	40,731.69		40,731.69-
2019 TRANSACTION YEAR				
354.20	113,438.56			
354.30	165,641.15			
354.40	136,902.27	9,053.97		9,053.97-
361.00		7,648.00		7,648.00-
363.00		2,155.91		2,155.91-
371.30	163,539.28	10,399.76		10,399.76-
	579,521.26	29,257.64		29,257.64-

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

EXPERIENCED 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				
354.20	71,736.76			
354.30	25,040.76			
354.40	2,683,320.63	739,453.08		739,453.08-
363.00		3,085.65		3,085.65-
371.30	165,797.84			
380.00		142,233.63		142,233.63-
	2,945,895.99	884,772.36		884,772.36-
TOTAL	5,311,608.51	978,696.50		978,696.50-

Exhibit No. 6-B, Part II
Docket No. R-2021-3027385
Docket No. R-2021-3027386
Witness: J. J. Spanos

AQUA PENNSYLVANIA, INC.

BRYN MAWR, PENNSYLVANIA

ALL OTHER WASTEWATER OPERATIONS

2022 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WASTEWATER PLANT
AS OF MARCH 31, 2022

Prepared by:

Gannett Fleming

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Exhibit No. 6-B, Part II
Docket No. R-2021-3027385
Docket No. R-2021-3027386
Witness: J. J. Spanos

AQUA PENNSYLVANIA, INC.

Bryn Mawr, Pennsylvania

ALL OTHER WASTEWATER OPERATIONS

2022 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WASTEWATER PLANT
AS OF MARCH 31, 2022

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Camp Hill, Pennsylvania

Gannett Fleming

Excellence Delivered ***As Promised***

August 13, 2021

Aqua Pennsylvania, Inc.
762 Lancaster Avenue
Bryn Mawr, PA 19010

Attention: William C. Packer
Vice President, Regulatory Accounting & Regional Controller

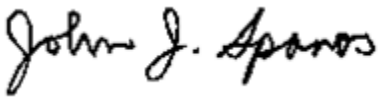
Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to wastewater plant as of March 31, 2022 for all other wastewater operations. The results of our study as of March 31, 2022, are presented in the attached report. The results of our study as of March 31, 2021, are presented in our report, "2021 Depreciation Study - Calculated Annual Depreciation Accruals Related to Wastewater Plant as of March 31, 2021." The same methods, procedures and estimates are used in both studies.

The attached report sets forth a description of the methods and procedures upon which the studies were based, the estimates of survivor curves, and the calculated annual depreciation as of March 31, 2022.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC



JOHN J. SPANOS
President

JJS:mle

067880.100

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PART I. INTRODUCTION

AQUA PENNSYLVANIA, INC.

DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study for Aqua Pennsylvania, Inc. to determine the annual depreciation accrual rates and amounts applicable to the original cost of wastewater plant as of March 31, 2022 for all other wastewater operation systems. The rates and amounts are based on the straight line remaining life method of depreciation. This report also describes the concepts, methods and judgments which underlie the recommended annual depreciation accrual rates related to wastewater plant in service as of March 31, 2022.

Part I, Introduction, contains statements with respect to the basis of the study and the development of net original cost. Part II, Estimation of Survivor Curves, presents descriptions of the considerations and methods used in the service life study. Part III, Service Life Considerations, presents the results of the average service life analysis. Part IV, Calculation of Annual and Accrued Depreciation, describes the procedures used in the calculation of group depreciation. Part V, Results of Study, presents summaries by depreciable group of annual depreciation accrual rates and amounts, as well as composite remaining lives. Part VI, Service Life Statistics presents the statistical analysis of service life estimates, Part VII, Detailed Depreciation Calculations presents the detailed tabulations of annual depreciation and Part VIII, Experienced and Estimated Net Salvage presents the cost of removal and gross salvage recorded for the period 2017-2021.

BASIS OF THE STUDY

The purpose of the depreciation study was to determine the annual depreciation accruals applicable to the original cost of wastewater plant in service as of March 31, 2022. For most accounts, the straight line remaining life method using attained ages, the book depreciation reserve and estimated survivor curves, was the basis for the calculation of annual depreciation. For certain accounts, the annual and accrued amortization amounts were based on the age of the property and the selected amortization period.

The survivor curve estimates were based on judgment which incorporated (1) analyses of historical data related to wastewater property for all wastewater systems; (2) consideration of the character, use and location of the property; (3) probable future events and management plans; and (4) a general knowledge of wastewater property lives. The use of Iowa type survivor curves is a generally-accepted method of estimating average service life when the actual lives of individual property units are dispersed.

PART II. ESTIMATION OF SURVIVOR CURVES

PART II. ESTIMATION OF SURVIVOR CURVES

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

SURVIVOR CURVES

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

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

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

Iowa Type Curves

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

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125.

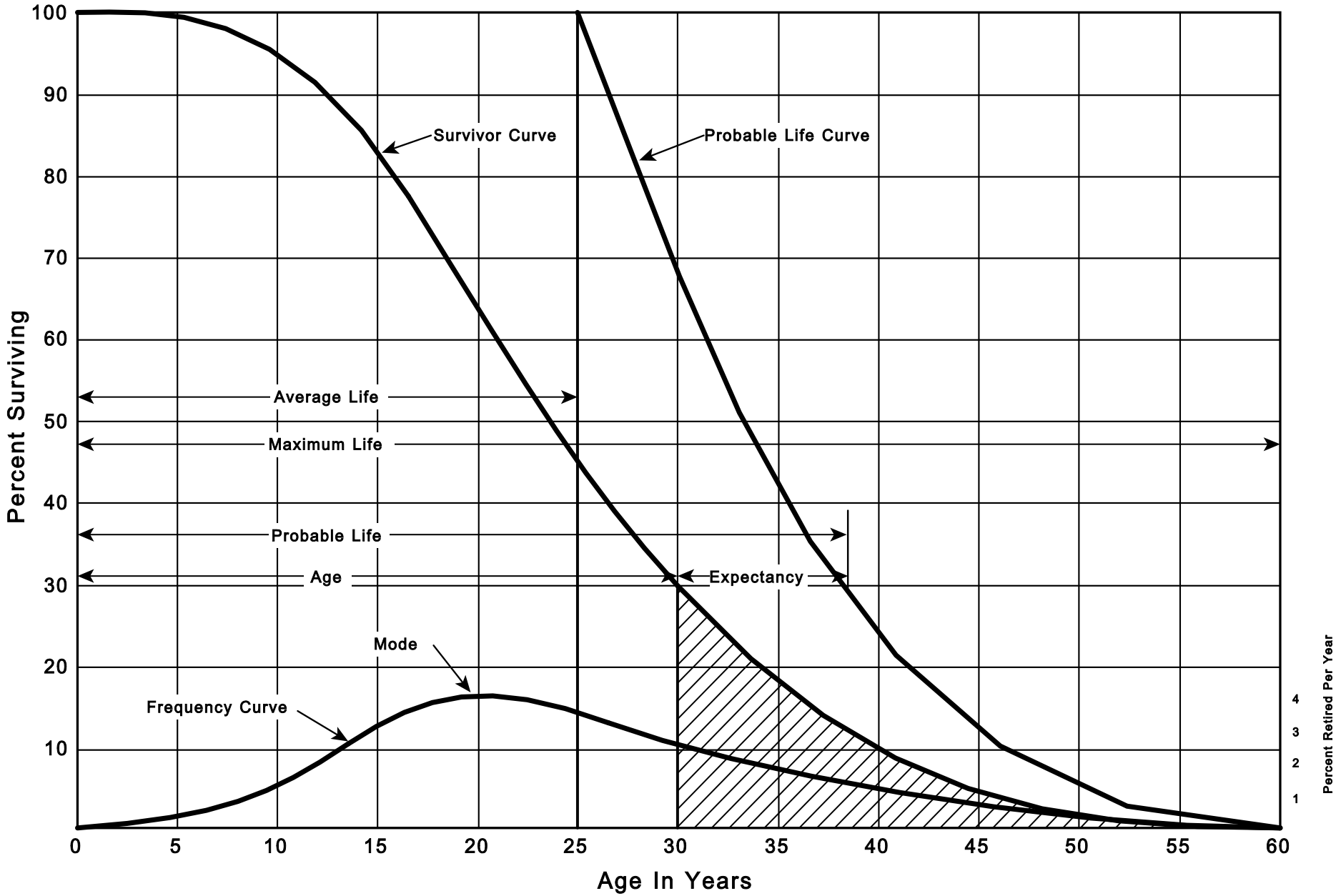


Figure 1. A Typical Survivor Curve and Derived Curves

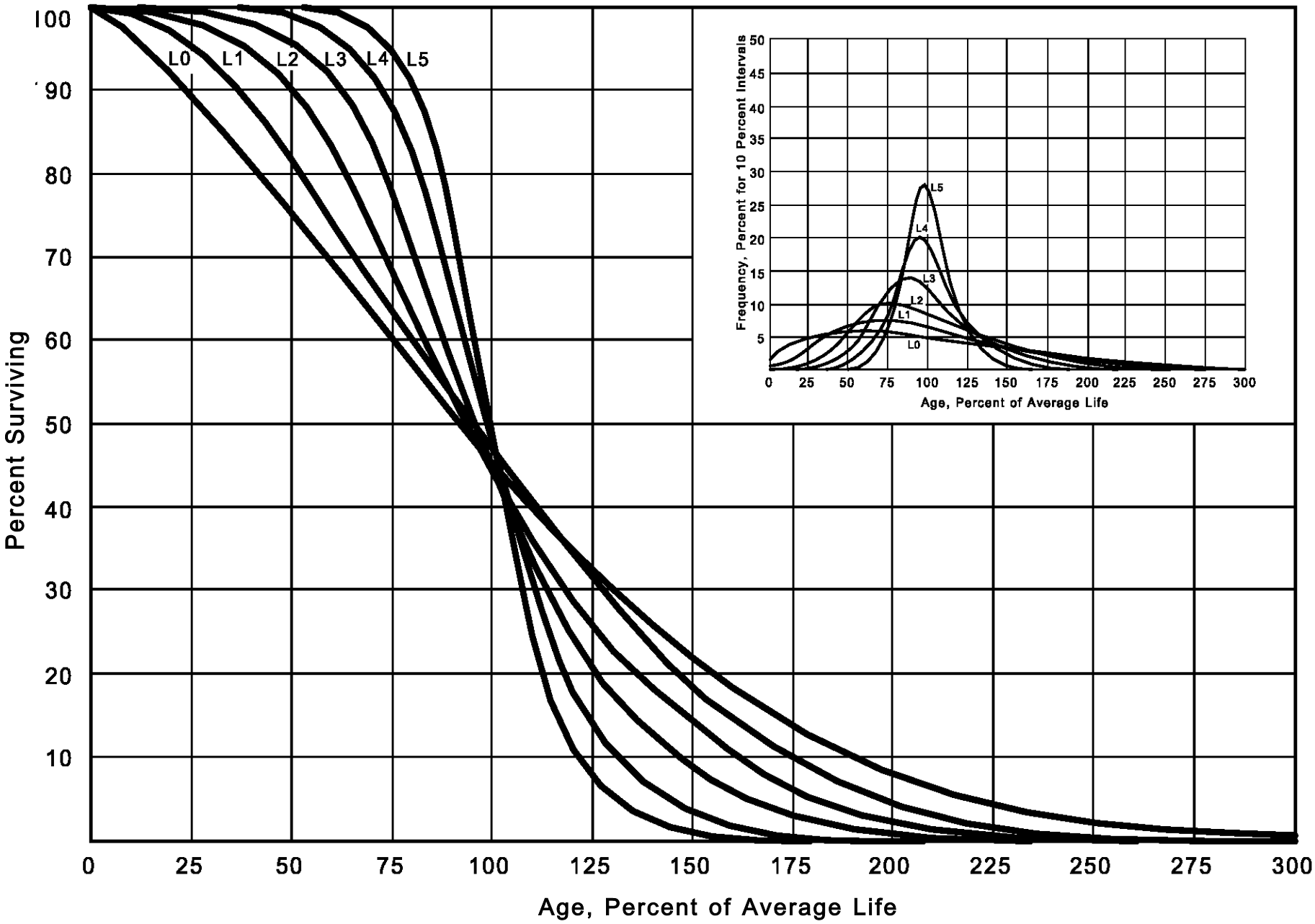


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

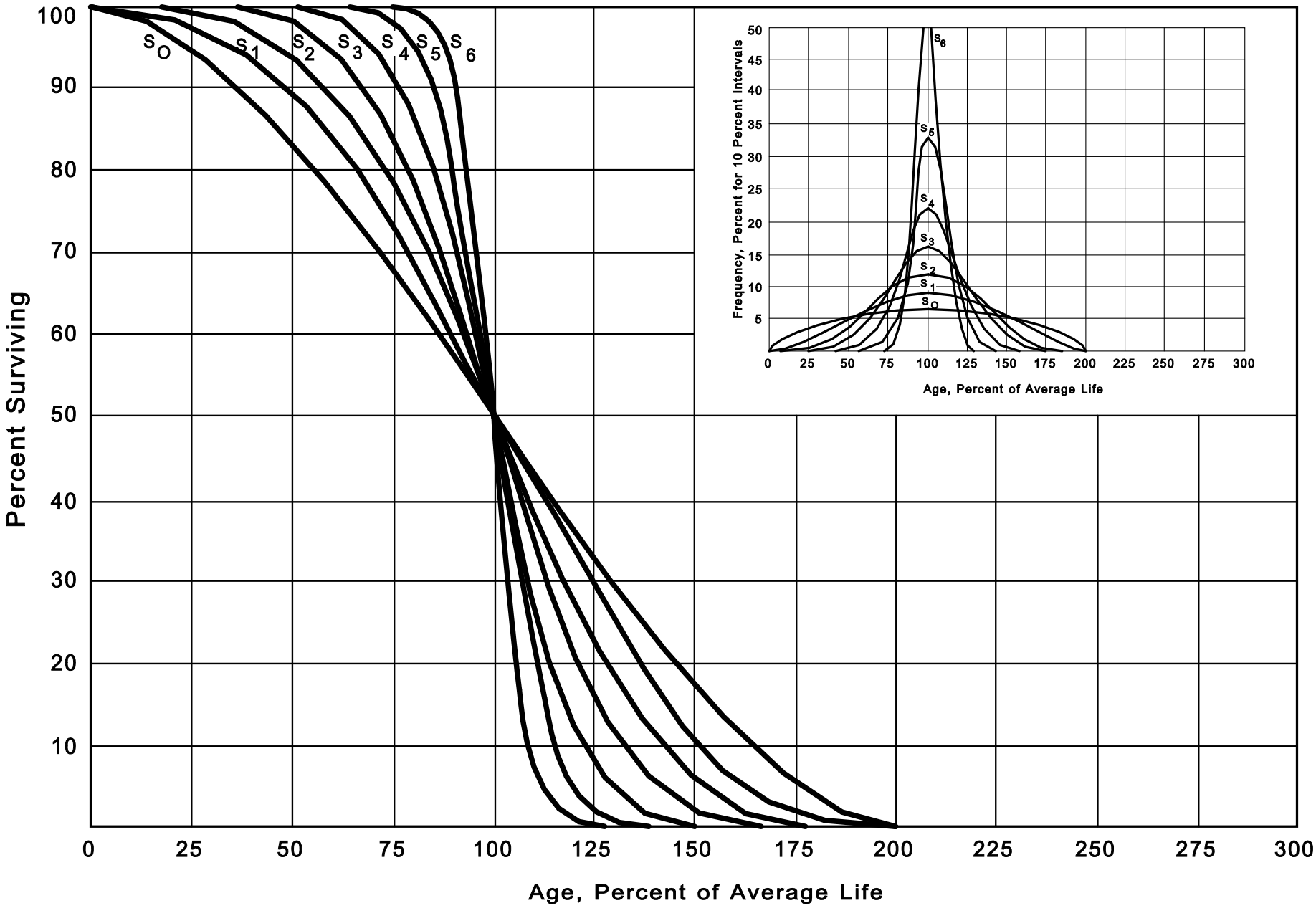


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

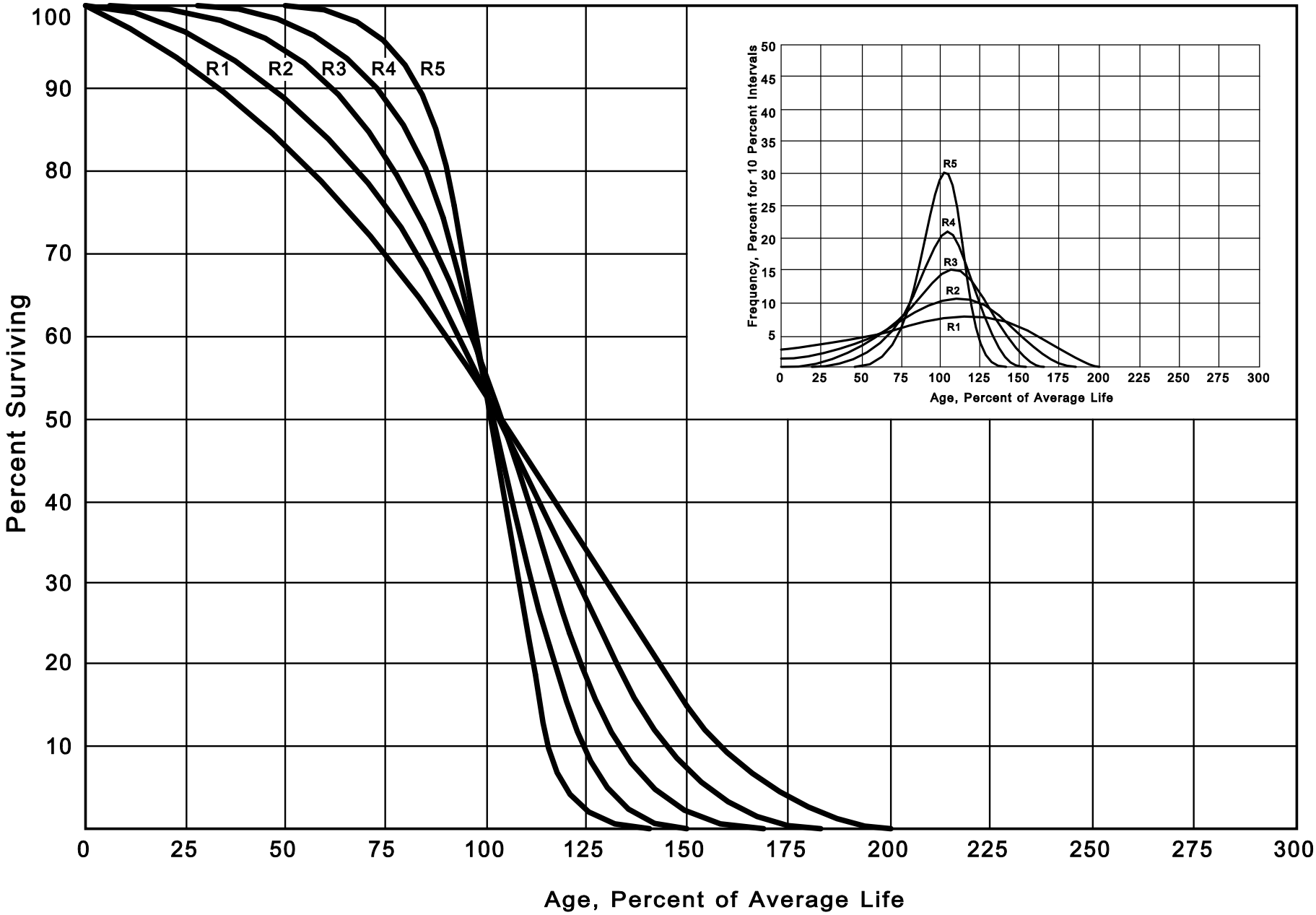


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

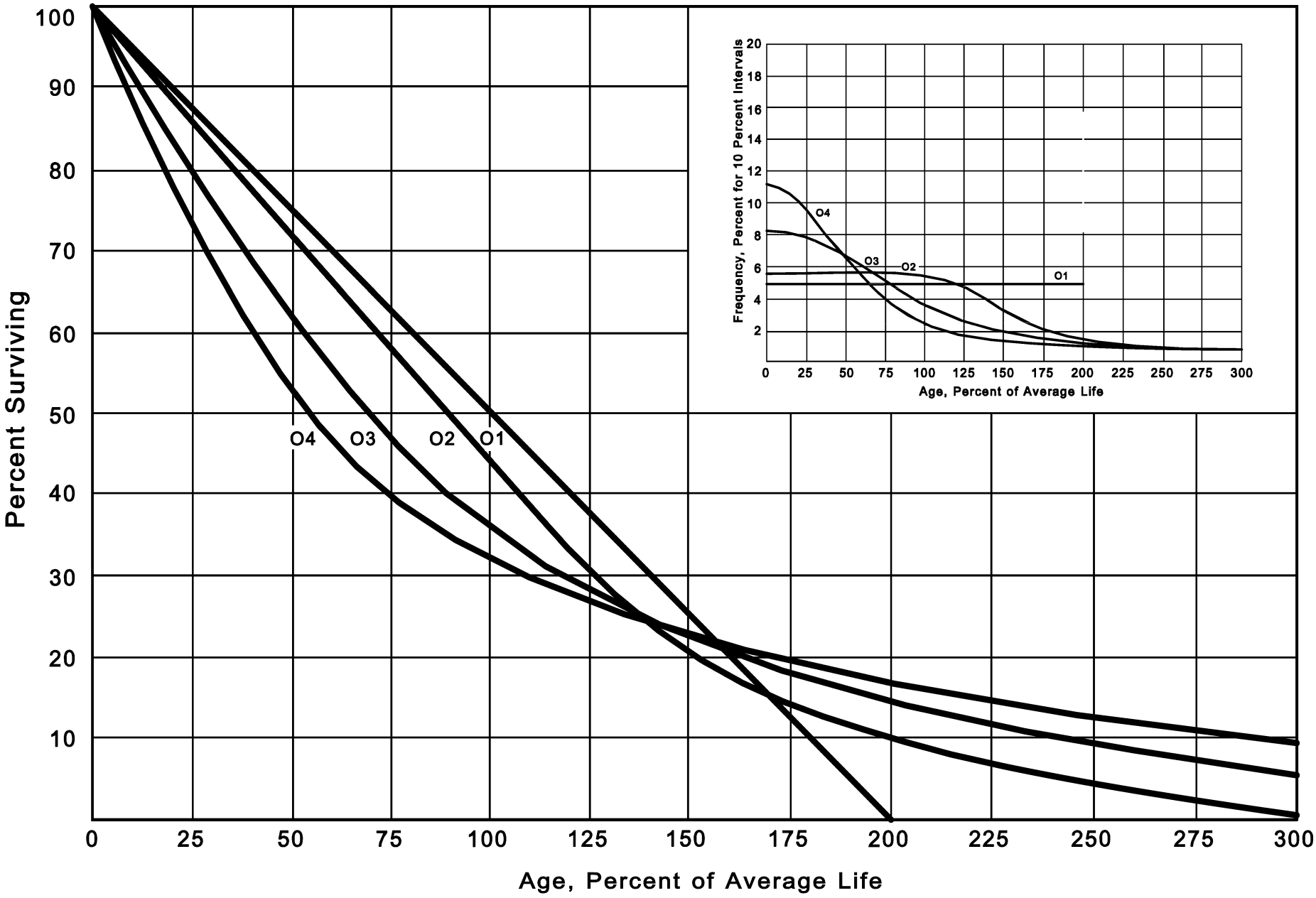


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."[1] In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student submitted a thesis presenting his development of the fourth family consisting of the four O type survivor curves.

Retirement Rate Method of Analysis

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

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

---

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

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

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

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

Schedules of Annual Transactions in Plant Records

The property group used to illustrate the retirement rate method is observed for the experience band 2011-2020 for which there were placements during the years 2006-2020. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, $10,000 of the dollars invested in 2006 were retired in 2011. The $10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of $143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2011 retirements of 2006 installations and ending with the 2020 retirements of the 2015 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

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

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2011-2020
SUMMARIZED BY AGE INTERVAL

Experience Band 2011-2020

Placement Band 2006-2020

Year Placed	Retirements, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2006	10	11	12	13	14	16	23	24	25	26	26	13½-14½
2007	11	12	13	15	16	18	20	21	22	19	44	12½-13½
2008	11	12	13	14	16	17	19	21	22	18	64	11½-12½
2009	8	9	10	11	11	13	14	15	16	17	83	10½-11½
2010	9	10	11	12	13	14	16	17	19	20	93	9½-10½
2011	4	9	10	11	12	13	14	15	16	20	105	8½-9½
2012		5	11	12	13	14	15	16	18	20	113	7½-8½
2013			6	12	13	15	16	17	19	19	124	6½-7½
2014				6	13	15	16	17	19	19	131	5½-6½
2015					7	14	16	17	19	20	143	4½-5½
2016						8	18	20	22	23	146	3½-4½
2017							9	20	22	25	150	2½-3½
2018								11	23	25	151	1½-2½
2019									11	24	153	½-1½
2020										13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606	

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2011-2020
SUMMARIZED BY AGE INTERVAL

Experience Band 2011-2020 Placement Band 2006-2020

Year Placed	Acquisitions, Transfers and Sales, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2006	-	-	-	-	-	-	60[a]	-	-	-	-	13½-14½
2007	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2008	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2009	-	-	-	-	-	-	-	(5)[b]	-	-	60	10½-11½
2010	-	-	-	-	-	-	-	6[a]	-	-	-	9½-10½
2011	-	-	-	-	-	-	-	-	-	-	(5)	8½-9½
2012		-	-	-	-	-	-	-	-	-	6	7½-8½
2013			-	-	-	-	-	-	-	-	-	6½-7½
2014				-	-	-	-	(12)[b]	-	-	-	5½-6½
2015					-	-	-	-	22[a]	-	-	4½-5½
2016						-	-	(19)[b]	-	-	10	3½-4½
2017							-	-	-	-	-	2½-3½
2018								-	-	(102)[c]	(121)	1½-2½
2019									-	-	-	½-1½
2020											-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)	

[a] Transfer Affecting Exposures at Beginning of Year

[b] Transfer Affecting Exposures at End of Year

[c] Sale with Continued Use

Parentheses Denote Credit Amount.

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

Schedule of Plant Exposed to Retirement

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2011 through 2020 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2016 are calculated in the following manner:

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

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
JANUARY 1 OF EACH YEAR 2011-2020
SUMMARIZED BY AGE INTERVAL

Experience Band 2011-2020

Placement Band 2006-2020

Year Placed	Exposures, Thousands of Dollars Annual Survivors at the Beginning of the Year 2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Total at Beginning of Age Interval	Age Interval
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2006	255	245	234	222	209	195	239	216	192	167	167	13½-14½
2007	279	268	256	243	228	212	194	174	153	131	323	12½-13½
2008	307	296	284	271	257	241	224	205	184	162	531	11½-12½
2009	338	330	321	311	300	289	276	262	242	226	823	10½-11½
2010	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
2011	420[a]	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2012		460[a]	455	444	432	419	405	390	374	356	1,952	7½-8½
2013			510[a]	504	492	479	464	448	431	412	2,463	6½-7½
2014				580[a]	574	561	546	530	501	482	3,057	5½-6½
2015					660[a]	653	639	623	628	609	3,789	4½-5½
2016						750[a]	742	724	685	663	4,332	3½-4½
2017							850[a]	841	821	799	4,955	2½-3½
2018								960[a]	949	926	5,719	1½-2½
2019									1,080[a]	1,069	6,579	½-1½
2020										1,220[a]	7,490	0-½
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780	

[a]Additions during the year

For the entire experience band 2011-2020, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

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

Original Life Table

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

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

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

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

Experience Band 2011-2020 Placement Band 2006-2020

(Exposure and Retirement Amounts are in Thousands of Dollars)

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

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.
Column 3 from Schedule 1, Column 12, Retirements for Each Year.
Column 4 = Column 3 Divided by Column 2.
Column 5 = 1.0000 Minus Column 4.
Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

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

Smoothing the Original Survivor Curve

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

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

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

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

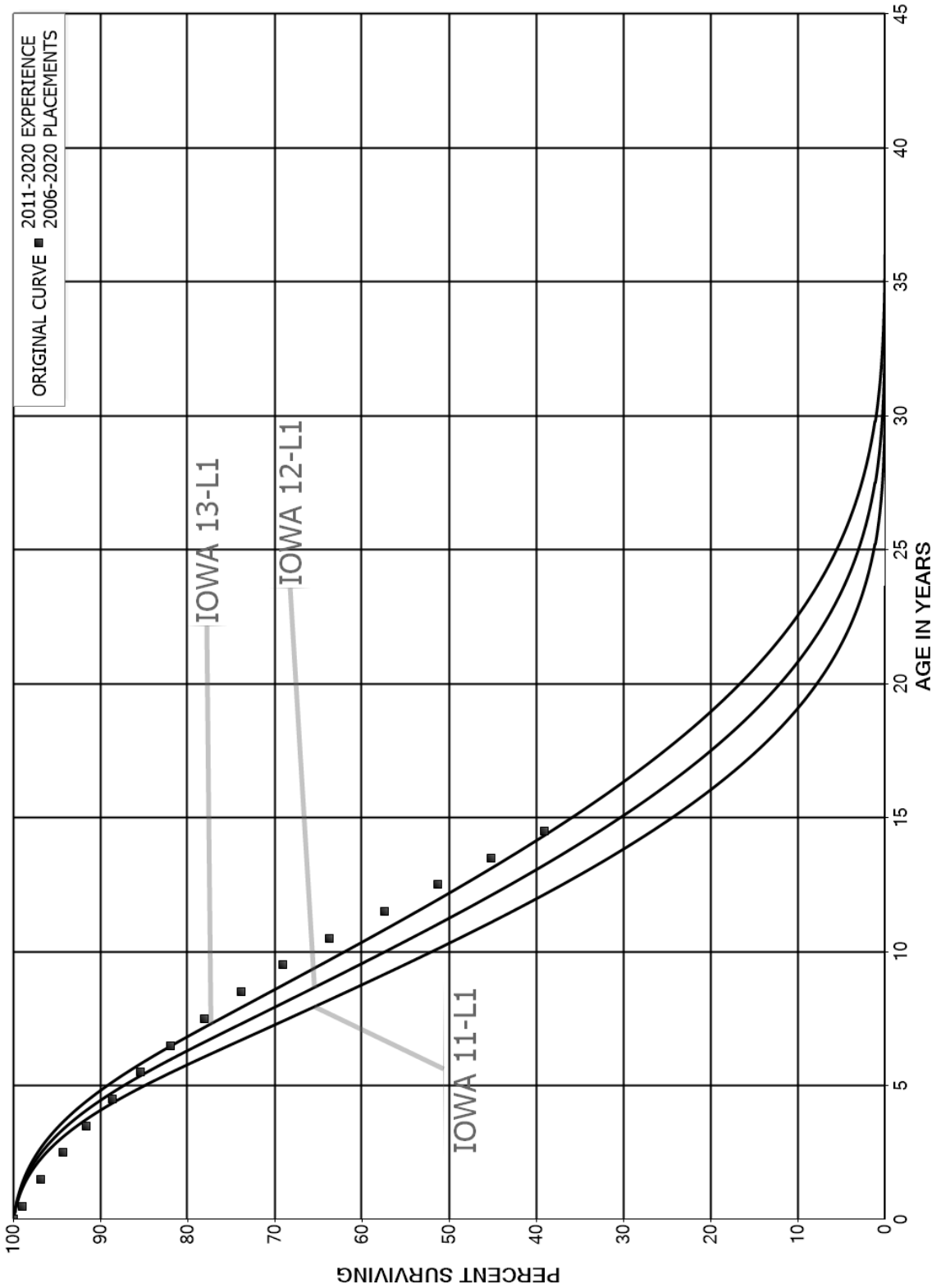


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

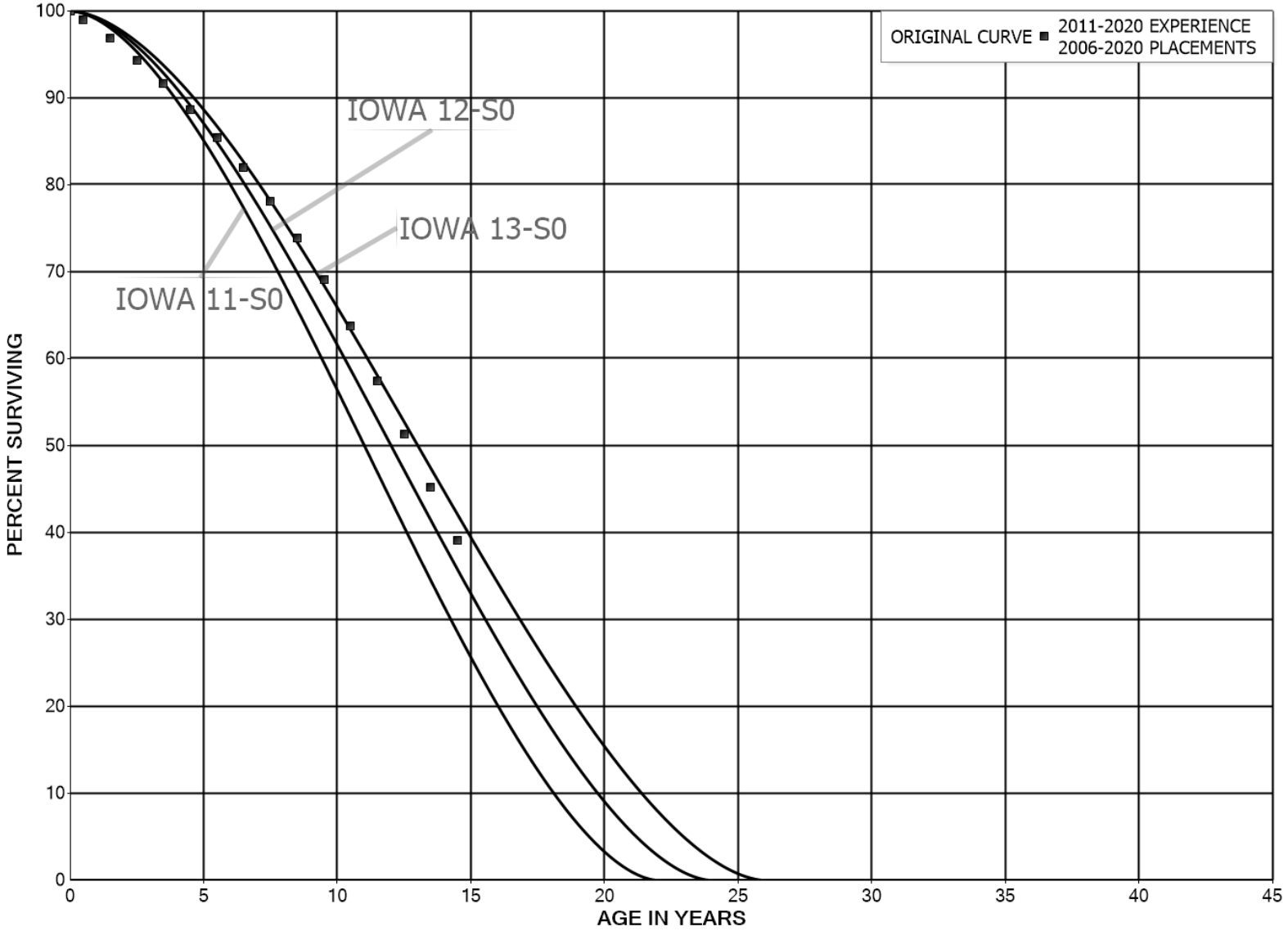


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

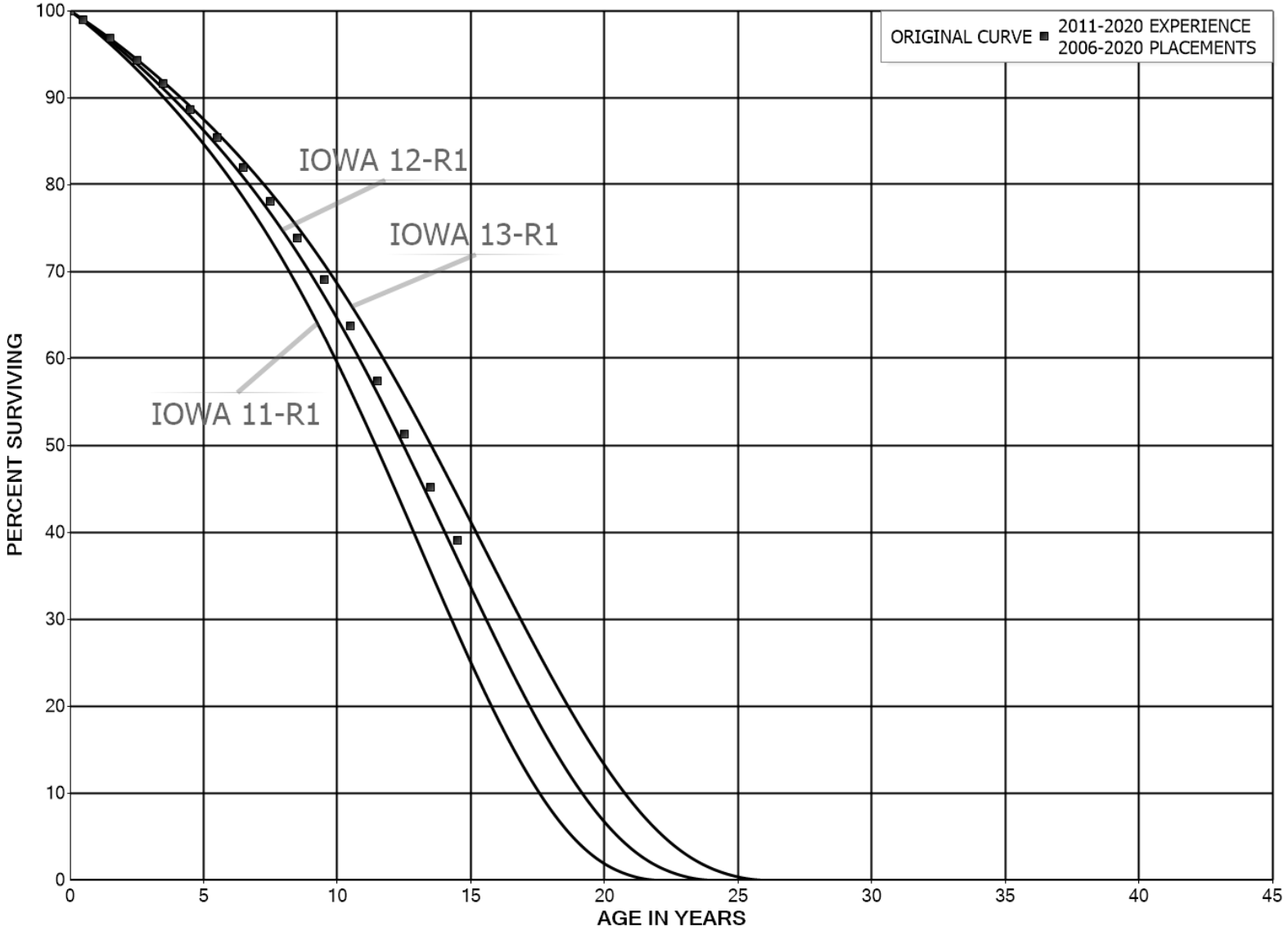
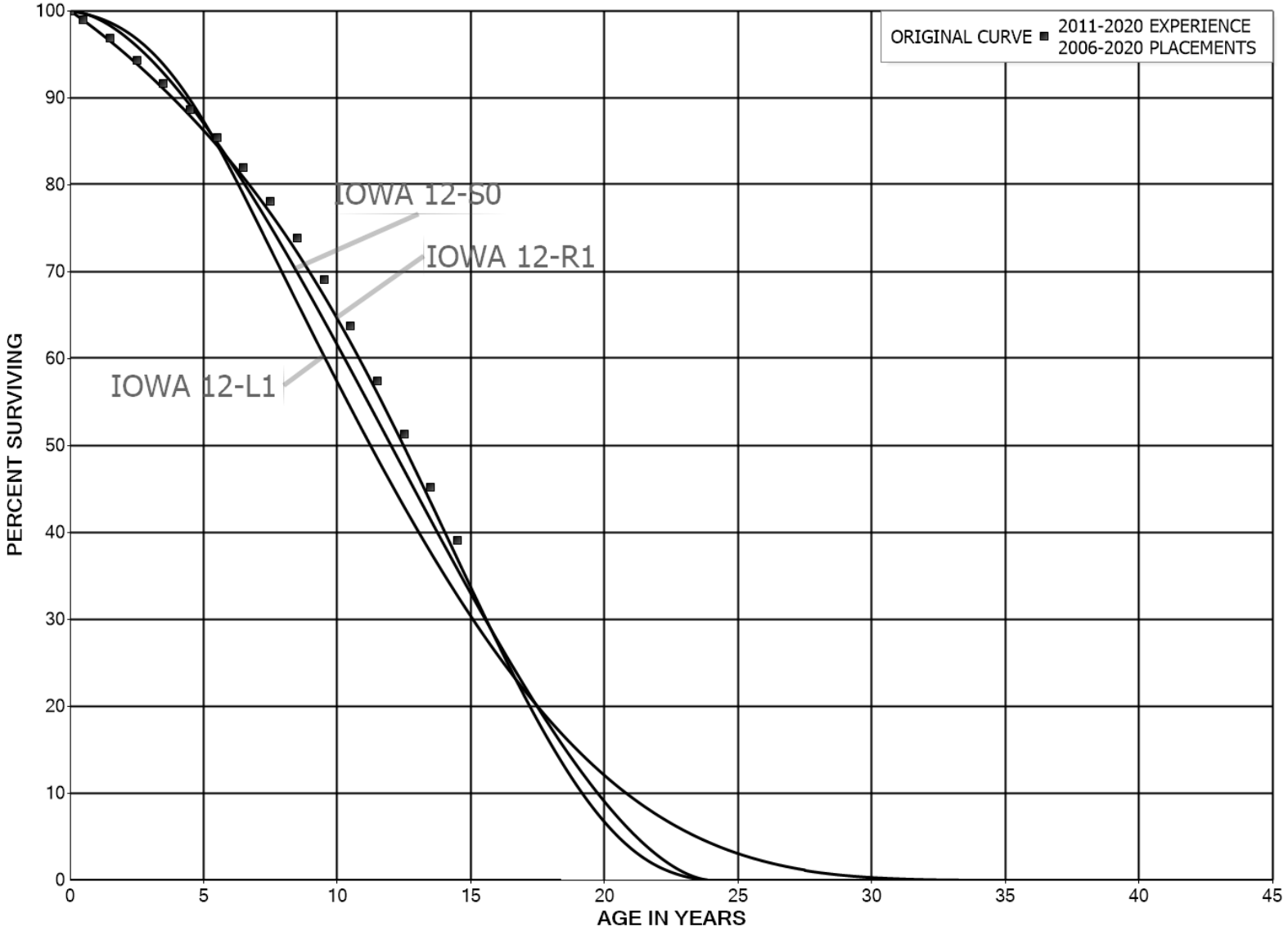


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

FIELD TRIPS

In order to be familiar with the operation of the Company and observe representative portions of the plant, field trips are conducted for each study, however, due to travel restrictions during the conduct of this study a trip was not possible. A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements are obtained during field trips. This knowledge and information were incorporated in the interpretation and extrapolation of the statistical analyses.

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

December 19, 2017
- Whitehaven Wastewater Treatment Plant
- Whitehaven Office
- Thornhurst Wastewater Treatment Plant
- Laurel Lakes Wastewater Treatment Plant
- Eagle Rock Wastewater Treatment Plant

December 12, 2017
- Little Washington Wastewater Treatment Plant
- New Daleville Wastewater Treatment Plant
- Willistown Woods Wastewater Treatment Plant
- Media Wastewater Treatment Plant

January 24, 2017
- King Road Wastewater Plant
- Possum Hollow Wastewater Treatment Plant
- Pump Station #5
- Pump Station #4

March 2, 2017
- Emlenton Wastewater Treatment Plant
- Mariasville Wastewater Treatment Plant
- Lamartine Wastewater Treatment Plant

Judgments

The survivor curve estimates were based on judgment which considered factors including statistical analyses of retirements, Company policies and outlook as determined during discussions with management, and survivor curve estimates from previous studies of the predecessor wastewater systems, as well as other wastewater companies. For depreciable groups which consist of numerous similar items of property, the distribution of the lives of the units in the group was judged on the basis of an average survival pattern for the entire group.

The combined analyses of Account 360, Collection Mains – Force, and Account 361, Collection Mains - Gravity, is used to illustrate the manner in which the study was conducted for the accounts in the preceding list. Aged plant accounting data have been compiled for the years through 2017. These data have been coded according to account or property group, type of transaction, year in which the transaction took place, and year in which the utility plant was placed in service. The retirements, other plant transactions and plant additions were analyzed by the retirement rate method.

The survivor curve estimate for these accounts is the 75-R2.5 and is based on the statistical indication for the period 2010-2017. The 75-R2.5 is a good fit of the significant portion of the original survivor curve as set forth on page VI-17, is consistent with management outlook for a continuation of the historical experience and is at the upper end of the typical service life range of 60 to 75 years for collection mains.

The amortization periods selected for general plant Accounts 390, 392, 393, 394, 396, and 397 are discussed in the section, “Amortization of General Plant Accounts.”

PART IV. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

PART IV. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

BOOK RESERVE

The book reserve as of March 31, 2021, is the result of a bringforward of the book reserves established by the Commission for all other wastewater operation systems. The projected book reserve as of March 31, 2022, is a bringforward of the March 31, 2021 book reserve based on projected accruals, retirements, cost of removal, salvage and other credits.

CALCULATION OF DEPRECIATION

The annual depreciation accruals as of March 31, 2022, are based on the straight line remaining life method and the equal life group procedure. For the purpose of calculating the remaining life accruals as of March 31, 2022, the book reserve is allocated among vintages in proportion to the calculated accrued depreciation as of March 31, 2022.

Group Depreciation Procedures

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

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

the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life.

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

Remaining Life Annual Accruals

For the purpose of calculating remaining life accrual rates as of March 31, 2022, the estimated book depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation based on the equal life group procedure follow. The detailed calculations are set forth in the Results of The Study section of the report.

Equal Life Group Procedure

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

$$\text{Composite Remaining Life} = \frac{\sum(\frac{\text{Book Cost}}{\text{Life}} \text{ x Remaining Life})}{\sum \frac{\text{Book Cost}}{\text{Life}}}.$$

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

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

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

or

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

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

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

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

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

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

AMORTIZATION OF GENERAL PLANT ACCOUNTS

In order to use a more efficient and cost effective accounting process for equipment recorded in general plant Accounts 390, 392, 393, 394, 396, and 397; amounts capitalized in these accounts are amortized rather than depreciated. Amortization as defined in the Uniform System of Accounts is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized.

The primary reasons for the amortization of certain general plant accounts is that the effort required to unitize additions, periodically inventory equipment and determine amounts to be retired for equipment recorded in these accounts is disproportionate to the original cost of the equipment when compared to other wastewater plant accounts.

Accounting for such equipment using an amortization concept consists of capitalization of amounts to these accounts based on the same criteria as used previously under depreciation accounting, amortization of the asset over a fixed period, retirement of the equipment at the end of the amortization period and recognition of any net salvage related to disposition of equipment in these accounts as a gain or loss. For equipment in these accounts that was placed in service prior to implementation of amortization accounting, the net book value by vintage amortized over the remaining amortization period specified for each account and the original cost will be retired at the end of this period.

The amortization periods selected for each account or subaccount are based on a review of the existing depreciation rates for the accounts, typical service lives used for each type of equipment and a consideration of the period during which it is anticipated that most of the benefit of the equipment will be realized. The amortization periods are as follows:

Account Number	Description	Amortization Period, Years
390	Office Furniture and Equipment	
	Furniture	20
	Office Equipment	10
	Computer Hardware	5
	Computer Software – 10 Years	10
	Computer Software – 15 Years	15
392	Stores Equipment	20
393	Tools, Shop and Garage Equipment	20
394	Laboratory Equipment	25
396	Communication Equipment	
	General	15
	SCADA	10
397	Miscellaneous Equipment	25

NET SALVAGE

Experienced net salvage is incorporated in the results of the study as it was reported on the Company's books and records for the period January 1, 2017 through March 31, 2021 and estimated for the period April 1, 2021 through December 31, 2021. The calculation of the amortization is shown in Table 4 on page V-10. The amounts of gross salvage and removal cost by account for each year are set forth in the section beginning on page VIII-2.

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

PART V. RESULTS OF STUDY

PART V. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Table 1 summarizes the results of the depreciation study which sets forth, by depreciable group, the estimated survivor curve, calculated annual accruals and book reserve related to net original cost and the annual amortization of net salvage. Table 2 presents the bringforward to March 31, 2022 of the book reserve as of March 31, 2021. Table 3 sets forth the calculation of estimated depreciation accruals for the twelve months ended March 31, 2022. Table 4 presents the amortization of experienced and estimated net salvage, by account, based on the five-year period, 2017-2021. The total amortization amount is incorporated in the total annual accrual in Table 1.

DESCRIPTION OF DETAILED TABULATIONS

Supporting statistical data for the estimates of average service lives and survivor curves, the annual depreciation calculations, and gross salvage and cost of removal for the years 2017-2021 are presented in three sections.

The section beginning on page VI-2 sets forth, for each depreciable group analyzed by the retirement rate method, a chart depicting the original and estimated survivor curves followed by a tabular presentation of the original life table plotted on the chart. A cumulative summary, by year installed, for utility plant and the supporting data for the original cost depreciation calculations are presented in the section beginning on page VII-3. The tabulations of experienced and estimated net salvage, by year and account for the five-year period 2017-2021, are presented in the section beginning on page VIII-2.

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

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

Detailed tabulations setting forth the cost of removal, gross salvage and net salvage amounts, by account and year, are presented in the third section. The net salvage amounts, by account and year, are carried forward to Table 4, which presents the five-year amortization of net salvage.

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF MARCH 31, 2022

DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF MARCH 31, 2022	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
INTANGIBLE PLANT							
351.00 ORGANIZATION	NONDEPR.	1,563,234.26					
TOTAL INTANGIBLE PLANT		**1,563,234.26**					
NONDEPRECIABLE PLANT							
353.20 LAND AND LAND RIGHTS - COLLECTION	NONDEPR.	42,731.40					
353.30 LAND AND LAND RIGHTS - PUMPING	NONDEPR.	573,539.02					
353.40 LAND AND LAND RIGHTS - TREATMENT AND DISPOSAL	NONDEPR.	897,481.89					
TOTAL NONDEPRECIABLE PLANT		**1,513,752.31**					
DEPRECIABLE PLANT							
354.00 STRUCTURES AND IMPROVEMENTS							
COLLECTION	55-S0.5	25,169,104.87	2,911,686	22,257,418	610,673	2.43	36.4
PUMPING	60-S1	7,259,902.19	1,408,690	5,851,213	144,909	2.00	40.4
TREATMENT AND DISPOSAL	50-R2	39,611,957.52	7,095,740	32,516,218	1,027,872	2.59	31.6
RECLAIMED WATER TREATMENT	60-R2.5	37,932.84	13,660	24,273	622	1.64	39.0
GENERAL	50-R3	568,373.21	302,894	265,480	10,410	1.83	25.5
TOTAL ACCOUNT 354		72,647,270.63	11,732,670	60,914,602	1,794,486		
355.00 POWER GENERATING EQUIPMENT							
COLLECTION	25-R2.5	92,159.43	37,294	54,865	4,567	4.96	12.0
PUMPING	25-R2.5	535,487.75	219,233	316,255	25,341	4.73	12.5
TREATMENT AND DISPOSAL	25-R2.5	3,547,515.67	673,104	2,874,412	167,503	4.72	17.2
TOTAL ACCOUNT 355		4,175,162.85	929,631	3,245,532	197,411		
360.00 COLLECTION MAINS - FORCE	75-R2.5	27,900,822.14	5,556,492	22,344,330	455,692	1.63	49.0
361.00 COLLECTION MAINS - GRAVITY	75-R2.5	45,600,354.34	6,904,947	38,695,408	744,595	1.63	52.0
362.00 SPECIAL COLLECTING STRUCTURES	40-R3	11,400.44	5,031	6,370	437	3.83	14.6
363.00 SERVICES	70-R4	12,264,880.90	3,900,996	8,363,885	170,006	1.39	49.2
364.00 METERS	25-S2.5	758,318.58	122,414	635,905	36,197	4.77	17.6
370.30 RECEIVING WELLS	40-S2.5	529,604.52	302,460	227,144	13,414	2.53	16.9
371.30 PUMPING EQUIPMENT							
PUMPING	25-L0.5	15,075,896.20	5,941,041	9,134,855	683,078	4.53	13.4
RECLAIMED WATER TREATMENT	25-L0.5	207,443.11	116,306	91,137	7,892	3.80	11.5
TOTAL ACCOUNT 371.3		15,283,339.31	6,057,347	9,225,992	690,970		
380.00 TREATMENT AND DISPOSAL EQUIPMENT	40-S0	61,943,148.14	11,050,972	50,892,176	2,128,739	3.44	23.9

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF MARCH 31, 2022

	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF MARCH 31, 2022	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
381.00	PLANT SEWERS							
	TREATMENT AND DISPOSAL	40-R1.5	122,380.86	36,126	86,255	3,686	3.01	23.4
	RECLAIMED WATER TREATMENT	40-R1.5	6,264.44	1,635	4,629	194	3.10	23.9
	TOTAL ACCOUNT 381		128,645.30	37,761	90,884	3,880		
382.00	OUTFALL LINES	40-R2.5	58,208.17	31,505	26,703	1,510	2.59	17.7
389.00	OTHER PLANT AND MISCELLANEOUS EQUIPMENT							
	COLLECTION	20-L3	659,308.34	394,306	265,002	39,403	5.98	6.7
	PUMPING	20-L3	67,157.11	35,099	32,058	3,679	5.48	8.7
	TREATMENT AND DISPOSAL	25-S2.5	12,036.17	8,060	3,976	358	2.97	11.1
	TOTAL ACCOUNT 389		738,501.62	437,466	301,036	43,440		
390.00	OFFICE FURNITURE AND EQUIPMENT							
	FURNITURE	20-SQ	54,179.15	15,478	38,701	2,072	*	18.7
	OFFICE EQUIPMENT	10-SQ	252,418.72	92,172	160,247	38,071	*	4.2
	COMPUTER HARDWARE	5-SQ	1,130,426.67	247,824	882,603	248,791	*	3.5
	COMPUTER SOFTWARE - 10 YEARS	10-SQ	700,462.48	193,369	507,094	70,501	*	7.2
	COMPUTER SOFTWARE - 15 YEARS	15-SQ	605,757.98	163,954	441,804	35,470	*	12.5
	TOTAL ACCOUNT 390		2,743,245.00	712,797	2,030,449	394,905		
391.00	TRANSPORTATION EQUIPMENT	15-L3	1,432,982.95	612,338	820,645	74,241	5.18	11.1
392.00	STORES EQUIPMENT	20-SQ	9,559.78	6,699	2,860	545	*	5.2
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	895,736.39	73,734	822,003	52,084	*	15.8
394.00	LABORATORY EQUIPMENT	25-SQ	819,075.15	252,292	566,783	30,741	*	18.4
395.00	POWER OPERATED EQUIPMENT	20-L2.5	172,884.12	126,683	46,201	6,676	3.86	6.9
396.00	COMMUNICATION EQUIPMENT							
	GENERAL	15-SQ	1,097,079.97	228,589	868,491	79,855	*	10.9
	SCADA	10-SQ	2,681,011.88	545,608	2,135,404	282,122	*	7.6
	TOTAL ACCOUNT 396		3,778,091.85	774,197	3,003,895	361,977		
397.00	MISCELLANEOUS EQUIPMENT	25-SQ	30,938.06	16,652	14,286	933	*	15.3
TOTAL DEPRECIABLE PLANT			**251,922,170.24**	**49,645,082**	**202,277,089**	**7,202,879**		
TOTAL WASTEWATER PLANT IN SERVICE			**254,999,156.81**	**49,645,082**	**202,277,089**	**7,202,879**		

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF MARCH 31, 2022

	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF MARCH 31, 2022	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION								
DEPRECIABLE PLANT								
354.00	STRUCTURES AND IMPROVEMENTS							
	COLLECTION	55-S0.5	1,304,009.91	518,622	785,388	23,238	1.78	33.8
	PUMPING	60-S1	1,430,981.07	232,501	1,198,480	28,463	1.99	42.1
	TREATMENT AND DISPOSAL	50-R2	6,755,217.05	2,492,388	4,262,829	157,184	2.33	27.1
	GENERAL	50-R3	14,946.39	9,952	4,995	321	2.15	15.6
	TOTAL ACCOUNT 354		9,505,154.42	3,253,463	6,251,692	209,206		
360.00	COLLECTION MAINS - FORCE	75-R2.5	11,489,465.37	1,879,370	9,610,095	184,360	1.60	52.1
361.00	COLLECTION MAINS - GRAVITY	75-R2.5	4,362,160.76	1,018,381	3,343,779	68,593	1.57	48.7
363.00	SERVICES	70-R4	1,565,907.35	600,553	965,354	18,878	1.21	51.1
371.30	PUMPING EQUIPMENT - PUMPING	25-L0.5	573,981.95	158,360	415,622	30,430	5.30	13.7
380.00	TREATMENT AND DISPOSAL EQUIPMENT	40-S0	1,860,264.86	946,933	913,331	42,005	2.26	21.7
381.40	PLANT SEWERS - TREATMENT AND DISPOSAL	40-R1.5	1,536.55	1,342	195	23	1.50	8.5
382.00	OUTFALL LINES	40-R2.5	1,536.55	1,366	171	29	1.89	5.9
389.20	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - COLLECTION	20-L3	13,030.75	7,851	5,179	627	4.81	8.3
390.10	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20-SQ	274.98	275	0	0	-	-
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	4,449.14	4,449	0	0	-	-
394.00	LABORATORY EQUIPMENT	25-SQ	1,362.82	1,363	0	0	-	-
396.70	COMMUNICATION EQUIPMENT - SCADA	10-SQ	11,182.46	1,483	9,699	1,110	9.93	8.7
TOTAL CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION			**29,390,307.96**	**7,875,191**	**21,515,117**	**555,261**		
	AMORTIZATION OF NET SALVAGE					**225,139**		
TOTAL WASTEWATER PLANT			**225,608,848.85**	**41,769,891**	**180,761,972**	**6,872,757**		

* ACCRUALS CALCULATED FOR EACH ASSET BY THE COMPANY'S PROPERTY RECORD SYSTEM USING THE AMORTIZATION PERIOD SET FORTH IN COLUMN 2.

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

TABLE 2. BRINGFORWARD TO MARCH 31, 2022 OF THE BOOK RESERVE AS OF MARCH 31, 2021

ACCOUNT	BOOK RESERVE AS OF MARCH 31, 2021	+ DEPRECIATION ACCRUALS	+ AMORTIZATION OF NET SALVAGE	- PROJECTED RETIREMENTS	+ PROJECTED GROSS SALVAGE	- PROJECTED COST OF REMOVAL	= BOOK RESERVE AS OF MARCH 31, 2022
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
354.20	2,337,626	595,069	272	21,143		138	2,911,686
354.30	1,309,160	142,326	1,769	38,366		6,200	1,408,690
354.40	6,300,734	1,030,152	155,278	311,704		78,720	7,095,740
354.50	13,035	625					13,660
354.70	293,822	10,468		1,397			302,894
355.20	32,585	4,709					37,294
355.30	193,216	26,194		177			219,233
355.40	507,705	168,195		2,796			673,104
360.00	6,076,455	426,079		946,042			5,556,492
361.00	6,308,137	737,860	1,569	141,576		1,043	6,904,947
362.00	4,583	448					5,031
363.00	3,756,712	165,427	3,018	19,865		4,296	3,900,996
364.00	102,861	35,924		16,371			122,414
370.30	288,717	13,743					302,460
371.30	5,460,713	663,514	2,359	178,097		7,449	5,941,041
371.50	123,319	7,104		14,116			116,306
380.00	10,257,386	1,822,536	38,825	972,270		95,505	11,050,972
381.40	32,332	3,794					36,126
381.50	1,436	199					1,635
382.00	29,933	1,572					31,505
389.20	351,119	43,187					394,306
389.30	31,238	3,861					35,099
389.40	7,691	369					8,060
390.10	13,433	2,044					15,478
390.20	67,661	24,511					92,172
390.30	225,527	170,289		147,992			247,824
390.40	140,013	53,356					193,369
390.41	133,178	30,777					163,954
391.00	553,522	70,226		11,410			612,338
392.00	6,221	478					6,699
393.00	41,408	32,326					73,734
394.00	220,653	31,639					252,292
395.00	119,214	7,469					126,683
396.00	157,790	70,800					228,589
396.70	297,389	248,219					545,608
397.00	15,414	1,237					16,652
SUBTOTAL	**45,811,938**	**6,646,725**	**203,090**	**2,823,322**	**0**	**193,350**	**49,645,082**

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

TABLE 2. BRINGFORWARD TO MARCH 31, 2022 OF THE BOOK RESERVE AS OF MARCH 31, 2021

ACCOUNT	BOOK RESERVE AS OF MARCH 31, 2021		DEPRECIATION ACCRUALS		AMORTIZATION OF NET SALVAGE		PROJECTED RETIREMENTS		PROJECTED GROSS SALVAGE		PROJECTED COST OF REMOVAL		BOOK RESERVE AS OF MARCH 31, 2022
(1)	(2)	+	(3)	+	(4)	-	(5)	+	(6)	-	(7)	=	(8)
LESS:													
CUSTOMERS' ADVANCES AND CONTRIBUTIONS													
354.20	(494,759)		(23,863)										(518,622)
354.30	(203,309)		(29,192)										(232,501)
354.40	(2,329,588)		(162,801)										(2,492,388)
354.70	(9,614)		(338)										(9,952)
360.00	(1,707,009)		(172,361)										(1,879,370)
361.00	(948,587)		(69,795)										(1,018,381)
363.00	(581,629)		(18,924)										(600,553)
371.30	(126,681)		(31,679)										(158,360)
380.00	(910,588)		(36,346)										(946,933)
381.40	(1,317)		(25)										(1,342)
382.00	(1,331)		(35)										(1,366)
389.20	(7,156)		(696)										(7,851)
390.10	(275)												(275)
393.00	(4,449)												(4,449)
394.00	(1,363)												(1,363)
396.70	(268)		(1,216)										(1,483)
SUBTOTAL	**(7,327,921)**		**(547,270)**		**0**		**0**		**0**		**0**		**(7,875,191)**
TOTAL	**38,484,017**		**6,099,456**		**203,090**		**2,823,322**		**0**		**193,350**		**41,769,891**

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED MARCH 31, 2022

	ACCOUNT	ORIGINAL COST AS OF MARCH 31, 2021	ORIGINAL COST AS OF MARCH 31, 2022	ANNUAL ACCRUAL RATE		ANNUAL ACCRUAL AMOUNT
	(1)	(2)	(3)	(4)		(5)
UTILITY PLANT IN SERVICE						
354.20	STRUCTURES AND IMPROVEMENTS - COLLECTION	23,407,945.00	25,169,104.87	2.45		595,069
354.30	STRUCTURES AND IMPROVEMENTS - PUMPING	7,044,204.16	7,259,902.19	1.99		142,326
354.40	STRUCTURES AND IMPROVEMENTS - TREATMENT AND DISPOSAL	38,135,366.89	39,611,957.52	2.65		1,030,152
354.50	STRUCTURES AND IMPROVEMENTS - RECLAIMED WATER TREATMENT	37,826.41	37,932.84	1.65		625
354.70	STRUCTURES AND IMPROVEMENTS - GENERAL	569,500.31	568,373.21	1.84		10,468
355.20	POWER GENERATING EQUIPMENT - COLLECTION	92,159.43	92,159.43	5.11		4,709
355.30	POWER GENERATING EQUIPMENT - PUMPING	516,471.83	535,487.75	4.98		26,194
355.40	POWER GENERATING EQUIPMENT - TREATMENT AND DISPOSAL	3,345,713.39	3,547,515.67	4.88		168,195
360.00	COLLECTION MAINS - FORCE	26,033,274.92	27,900,822.14	1.58		426,079
361.00	COLLECTION MAINS - GRAVITY	43,837,180.74	45,600,354.34	1.65		737,860
362.00	SPECIAL COLLECTING STRUCTURES	11,400.44	11,400.44	3.93		448
363.00	SERVICES	11,710,102.05	12,264,880.90	1.38		165,427
364.00	METERS	735,404.64	758,318.58	4.81		35,924
370.30	RECEIVING WELLS	531,655.12	529,604.52	2.59		13,743
371.30	PUMPING EQUIPMENT - PUMPING	13,961,906.95	15,075,896.20	4.57		663,514
371.50	PUMPING EQUIPMENT - RECLAIMED WATER TREATMENT	203,165.41	207,443.11	3.46		7,104
380.00	TREATMENT AND DISPOSAL EQUIPMENT	48,179,868.26	61,943,148.14	3.31		1,822,536
381.40	PLANT SEWERS - TREATMENT AND DISPOSAL	122,375.79	122,380.86	3.10		3,794
381.50	PLANT SEWERS - RECLAIMED WATER TREATMENT	6,264.17	6,264.44	3.18		199
382.00	OUTFALL LINES	58,208.17	58,208.17	2.70		1,572
389.20	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - COLLECTION	661,407.77	659,308.34	6.54		43,187
389.30	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - PUMPING	67,370.96	67,157.11	5.74		3,861
389.40	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - TREATMENT AND DISPOSAL	12,074.50	12,036.17	3.06		369
390.10	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	27,598.84	54,179.15	5.00	*	2,044
390.20	OFFICE FURNITURE AND EQUIPMENT - OFFICE EQUIPMENT	237,810.91	252,418.72	10.00	*	24,511
390.30	OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE	572,464.09	1,130,426.67	20.00	*	170,289
390.40	OFFICE FURNITURE AND EQUIPMENT - COMPUTER SOFTWARE - 10 YEARS	366,649.80	700,462.48	10.00	*	53,356
390.41	OFFICE FURNITURE AND EQUIPMENT - COMPUTER SOFTWARE - 15 YEARS	317,077.71	605,757.98	6.67	*	30,777
391.00	TRANSPORTATION EQUIPMENT	1,387,342.13	1,432,982.95	4.98		70,226
392.00	STORES EQUIPMENT	9,559.78	9,559.78	5.00	*	478
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	397,306.39	895,736.39	5.00	*	32,326
394.00	LABORATORY EQUIPMENT	762,877.90	819,075.15	4.00	*	31,639
395.00	POWER OPERATED EQUIPMENT	172,884.12	172,884.12	4.32		7,469
396.00	COMMUNICATION EQUIPMENT - GENERAL	1,025,843.80	1,097,079.97	6.67	*	70,800
396.70	COMMUNICATION EQUIPMENT - SCADA	2,283,359.55	2,681,011.88	10.00	*	248,219
397.00	MISCELLANEOUS EQUIPMENT	30,928.11	30,938.06	4.00	*	1,237
	TOTAL UTILITY PLANT IN SERVICE	**226,872,550.44**	**251,922,170.24**			**6,646,725**
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION						
354.20	STRUCTURES AND IMPROVEMENTS - COLLECTION	1,304,009.91	1,304,009.91	1.83		23,863
354.30	STRUCTURES AND IMPROVEMENTS - PUMPING	1,430,981.07	1,430,981.07	2.04		29,192
354.40	STRUCTURES AND IMPROVEMENTS - TREATMENT AND DISPOSAL	6,755,217.05	6,755,217.05	2.41		162,801
354.70	STRUCTURES AND IMPROVEMENTS - GENERAL	14,946.39	14,946.39	2.26		338
360.20	COLLECTION MAINS - FORCE	9,921,889.01	11,489,465.37	1.61		172,361
361.20	COLLECTION MAINS - GRAVITY	4,362,160.76	4,362,160.76	1.60		69,795
363.20	SERVICES	1,536,417.02	1,565,907.35	1.22		18,924
371.30	PUMPING EQUIPMENT - PUMPING	547,392.75	573,981.95	5.65		31,679
380.40	TREATMENT AND DISPOSAL EQUIPMENT	1,617,779.51	1,860,264.86	2.09		36,346
381.40	PLANT SEWERS - TREATMENT AND DISPOSAL	1,536.55	1,536.55	1.63		25
382.40	OUTFALL LINES	1,536.55	1,536.55	2.28		35
389.20	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - COLLECTION	13,030.75	13,030.75	5.34		696
390.10	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	274.98	274.98	0.00		-
393.70	TOOLS, SHOP AND GARAGE EQUIPMENT	4,449.14	4,449.14	0.00		-
394.70	LABORATORY EQUIPMENT	1,362.82	1,362.82	0.00		-
396.70	COMMUNICATION EQUIPMENT - SCADA	11,182.46	11,182.46	10.87		1,216
	TOTAL CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION	**27,524,166.72**	**29,390,307.96**			**547,270**
	TOTAL PLANT IN SERVICE	**199,348,383.72**	**222,531,862.28**			**6,099,456**

* ACCRUAL RATE BASED ON AMORTIZATION PERIOD

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

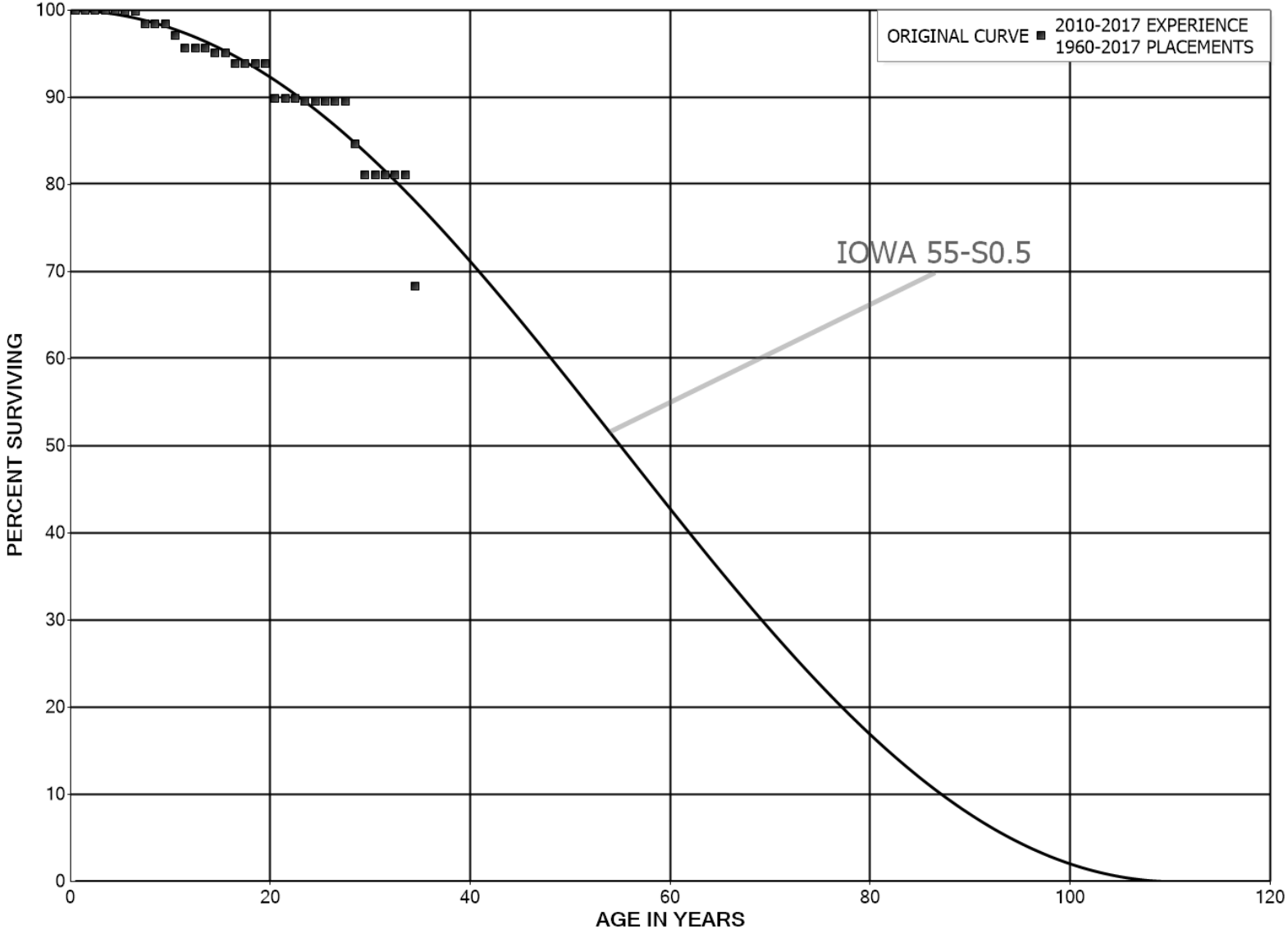
TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

	2017		2018		2019		2020		2021			
ACCOUNT	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	NET SALVAGE	SALVAGE ACCRUAL
(1)	(2) -	(3) +	(4) -	(5) +	(6) -	(7) +	(8) -	(9) +	(10) -	(11) =	(12)*	(13)=(12)/5
354.20				1,334.46						103.44	(1,437.91)	(288)
354.30				7,680.48						4,649.78	(12,330.25)	(2,466)
354.40				13,123.72		9,053.97		739,453.08		59,039.67	(820,670.43)	(164,134)
361.00						7,648.00				782.10	(8,430.10)	(1,686)
363.00		94.70		8,452.67		2,155.91		3,085.65		5,203.68	(18,992.61)	(3,799)
371.30						10,399.76				5,586.52	(15,986.28)	(3,197)
380.00		23,840.11		10,140.36				142,233.63		71,628.50	(247,842.60)	(49,569)
TOTAL	**-**	**23,934.81**	**-**	**40,731.69**	**-**	**29,257.64**	**-**	**884,772.36**	**-**	**146,993.69**	**(1,125,690.19)**	**(225,139)**

* COLUMN (12) EQUALS THE SUMMATION OF COLUMNS (2) THROUGH (11).

PART VI. SERVICE LIFE STATISTICS

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNT 354.2 STRUCTURES AND IMPROVEMENTS - COLLECTION
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 354.2 STRUCTURES AND IMPROVEMENTS - COLLECTION

ORIGINAL LIFE TABLE

PLACEMENT BAND 1960-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,257,381		0.0000	1.0000	100.00
0.5	2,098,467		0.0000	1.0000	100.00
1.5	1,878,564		0.0000	1.0000	100.00
2.5	1,878,564		0.0000	1.0000	100.00
3.5	3,297,881		0.0000	1.0000	100.00
4.5	3,313,109	5,669	0.0017	0.9983	100.00
5.5	3,307,440		0.0000	1.0000	99.83
6.5	3,293,581	45,724	0.0139	0.9861	99.83
7.5	2,386,087		0.0000	1.0000	98.44
8.5	2,456,269		0.0000	1.0000	98.44
9.5	2,617,044	36,966	0.0141	0.9859	98.44
10.5	1,202,343	18,469	0.0154	0.9846	97.05
11.5	1,247,585		0.0000	1.0000	95.56
12.5	1,267,560		0.0000	1.0000	95.56
13.5	1,267,560	6,016	0.0047	0.9953	95.56
14.5	1,306,451	536	0.0004	0.9996	95.11
15.5	1,293,169	16,982	0.0131	0.9869	95.07
16.5	301,494		0.0000	1.0000	93.82
17.5	171,166		0.0000	1.0000	93.82
18.5	170,707		0.0000	1.0000	93.82
19.5	106,996	4,502	0.0421	0.9579	93.82
20.5	75,352		0.0000	1.0000	89.87
21.5	175,864		0.0000	1.0000	89.87
22.5	130,958	517	0.0039	0.9961	89.87
23.5	130,441		0.0000	1.0000	89.52
24.5	130,441		0.0000	1.0000	89.52
25.5	99,995		0.0000	1.0000	89.52
26.5	112,249		0.0000	1.0000	89.52
27.5	112,249	6,192	0.0552	0.9448	89.52
28.5	106,058	4,413	0.0416	0.9584	84.58
29.5	12,254		0.0000	1.0000	81.06
30.5	12,254		0.0000	1.0000	81.06
31.5	12,254		0.0000	1.0000	81.06
32.5	12,254		0.0000	1.0000	81.06
33.5	12,254	1,937	0.1581	0.8419	81.06
34.5					68.25
35.5					
36.5					
37.5					
38.5					

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

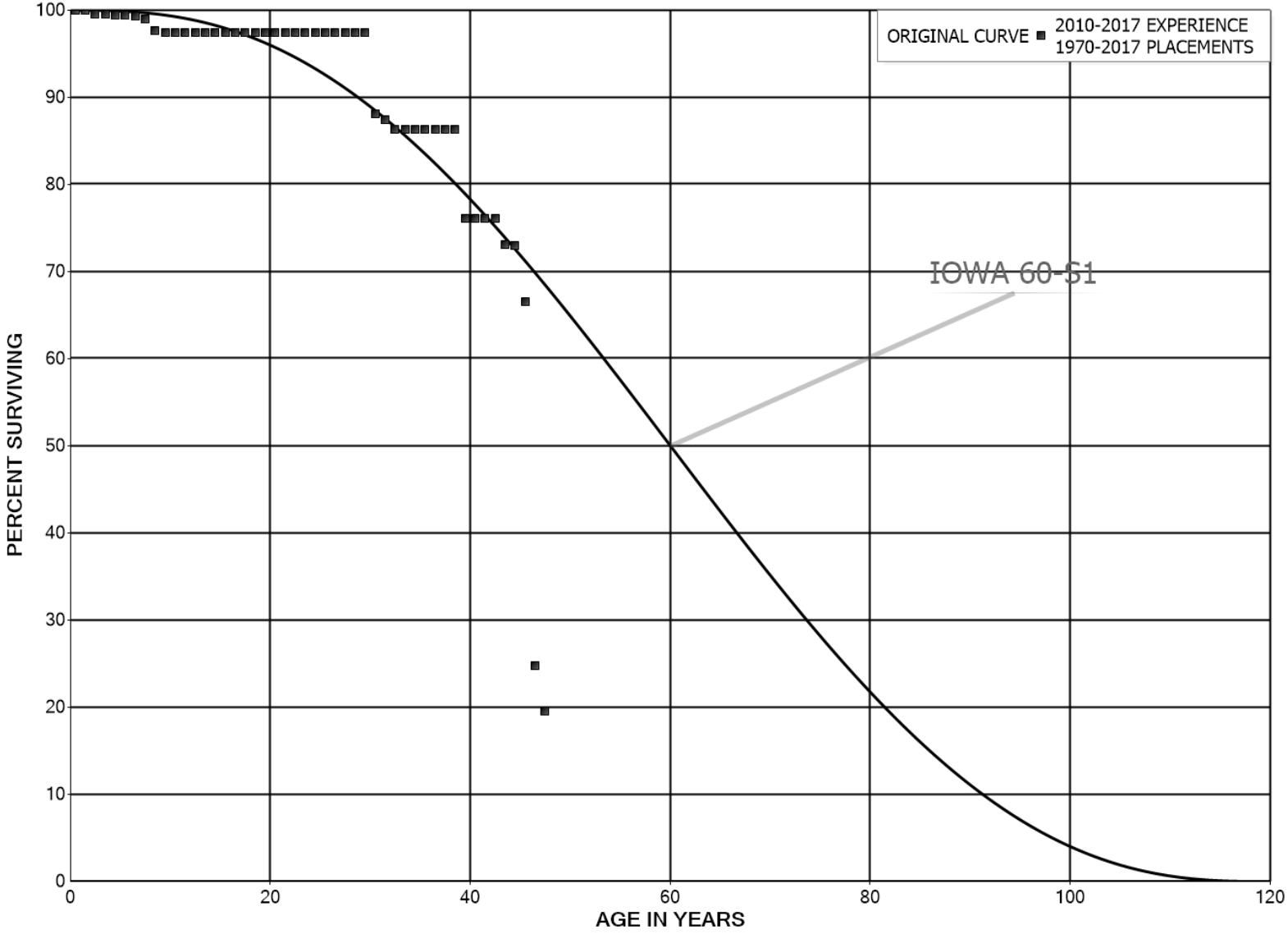
ACCOUNT 354.2 STRUCTURES AND IMPROVEMENTS - COLLECTION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1960-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5					
40.5					
41.5					
42.5					
43.5					
44.5					
45.5					
46.5					
47.5					
48.5					
49.5	9,083		0.0000		
50.5	9,083		0.0000		
51.5	9,083		0.0000		
52.5	9,083		0.0000		
53.5	9,083	880	0.0969		
54.5	8,203	2,151	0.2623		
55.5	6,051		0.0000		
56.5	6,051	1,192	0.1970		
57.5					

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNT 354.3 STRUCTURES AND IMPROVEMENTS - PUMPING
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 354.3 STRUCTURES AND IMPROVEMENTS - PUMPING

ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,946,035		0.0000	1.0000	100.00
0.5	1,798,169	812	0.0005	0.9995	100.00
1.5	1,881,083	8,566	0.0046	0.9954	99.95
2.5	2,256,892		0.0000	1.0000	99.50
3.5	2,685,113	2,709	0.0010	0.9990	99.50
4.5	1,816,131		0.0000	1.0000	99.40
5.5	2,118,481	1,768	0.0008	0.9992	99.40
6.5	2,161,928	6,716	0.0031	0.9969	99.32
7.5	2,144,545	29,171	0.0136	0.9864	99.01
8.5	1,532,146	4,094	0.0027	0.9973	97.66
9.5	1,391,007		0.0000	1.0000	97.40
10.5	881,845		0.0000	1.0000	97.40
11.5	557,791		0.0000	1.0000	97.40
12.5	528,989		0.0000	1.0000	97.40
13.5	214,927		0.0000	1.0000	97.40
14.5	38,152		0.0000	1.0000	97.40
15.5	38,152		0.0000	1.0000	97.40
16.5	38,152		0.0000	1.0000	97.40
17.5	38,152		0.0000	1.0000	97.40
18.5	38,152		0.0000	1.0000	97.40
19.5	42,388		0.0000	1.0000	97.40
20.5	42,388		0.0000	1.0000	97.40
21.5	42,388		0.0000	1.0000	97.40
22.5	11,201		0.0000	1.0000	97.40
23.5	11,201		0.0000	1.0000	97.40
24.5	29,801		0.0000	1.0000	97.40
25.5	34,264		0.0000	1.0000	97.40
26.5	102,646		0.0000	1.0000	97.40
27.5	107,815		0.0000	1.0000	97.40
28.5	118,814		0.0000	1.0000	97.40
29.5	118,814	11,431	0.0962	0.9038	97.40
30.5	107,383	811	0.0075	0.9925	88.03
31.5	192,940	2,409	0.0125	0.9875	87.37
32.5	211,931		0.0000	1.0000	86.27
33.5	207,468		0.0000	1.0000	86.27
34.5	161,528		0.0000	1.0000	86.27
35.5	145,158		0.0000	1.0000	86.27
36.5	53,415		0.0000	1.0000	86.27
37.5	16,911		0.0000	1.0000	86.27
38.5	16,911	2,002	0.1184	0.8816	86.27

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

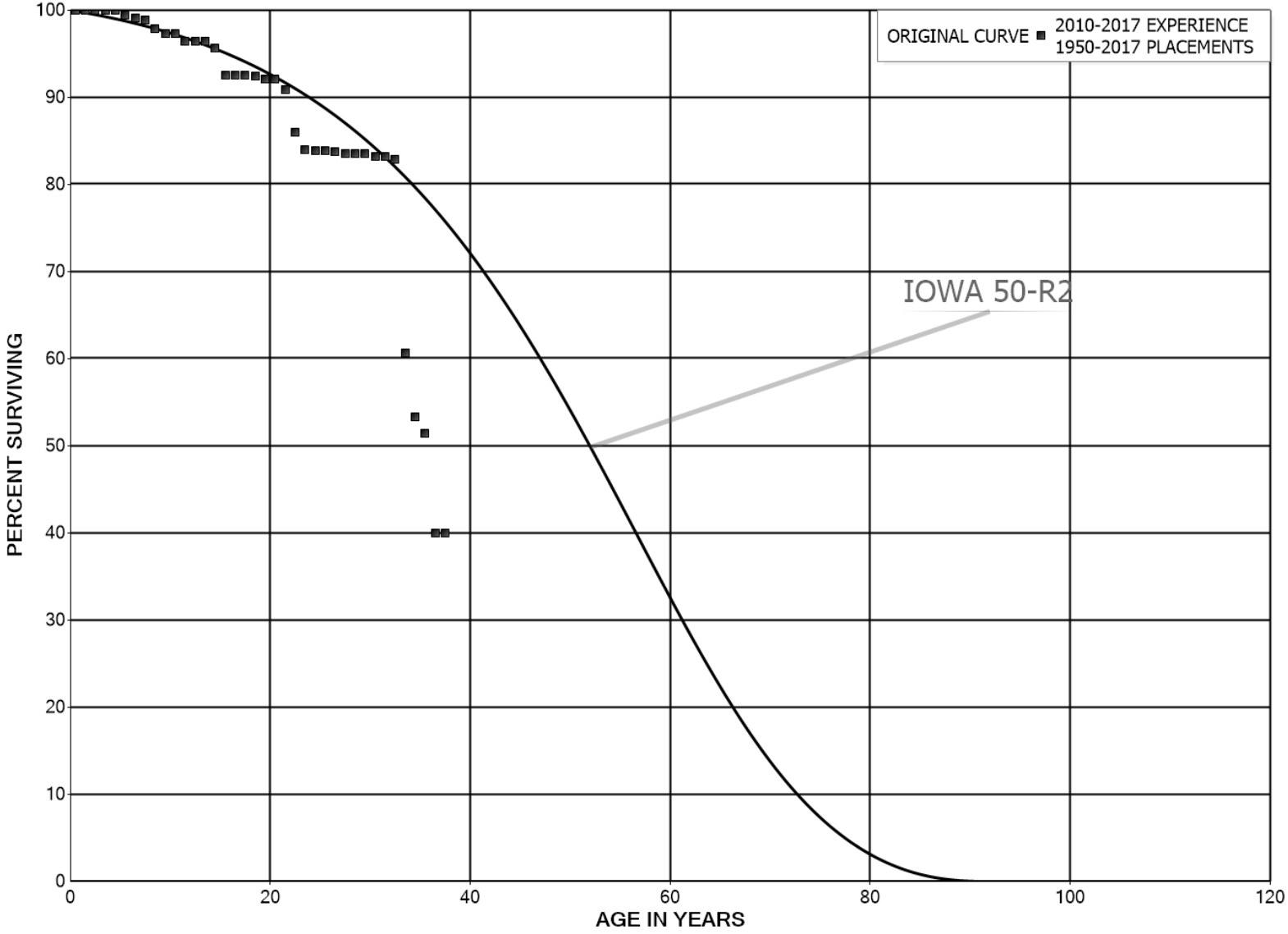
ACCOUNT 354.3 STRUCTURES AND IMPROVEMENTS - PUMPING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1970-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	84,816		0.0000	1.0000	76.06
40.5	124,012		0.0000	1.0000	76.06
41.5	124,012		0.0000	1.0000	76.06
42.5	118,224	4,624	0.0391	0.9609	76.06
43.5	113,599	225	0.0020	0.9980	73.08
44.5	45,342	4,015	0.0886	0.9114	72.94
45.5	3,892	2,443	0.6275	0.3725	66.48
46.5	1,450	305	0.2104	0.7896	24.76
47.5					19.55

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNT 354.4 STRUCTURES AND IMPROVEMENTS - TREATMENT AND DISPOSAL
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 354.4 STRUCTURES AND IMPROVEMENTS - TREATMENT AND DISPOSAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1950-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,578,187		0.0000	1.0000	100.00
0.5	6,199,355		0.0000	1.0000	100.00
1.5	5,855,261		0.0000	1.0000	100.00
2.5	5,541,007	1,050	0.0002	0.9998	100.00
3.5	6,139,511	3,928	0.0006	0.9994	99.98
4.5	6,246,905	33,379	0.0053	0.9947	99.92
5.5	6,086,693	18,604	0.0031	0.9969	99.38
6.5	5,379,490	11,225	0.0021	0.9979	99.08
7.5	9,357,452	98,278	0.0105	0.9895	98.87
8.5	6,808,266	36,315	0.0053	0.9947	97.83
9.5	6,770,210	2,864	0.0004	0.9996	97.31
10.5	6,231,635	58,111	0.0093	0.9907	97.27
11.5	5,478,941	371	0.0001	0.9999	96.36
12.5	4,984,366		0.0000	1.0000	96.36
13.5	4,948,804	37,221	0.0075	0.9925	96.36
14.5	4,139,342	133,937	0.0324	0.9676	95.63
15.5	849,694		0.0000	1.0000	92.54
16.5	538,370		0.0000	1.0000	92.54
17.5	515,020	634	0.0012	0.9988	92.54
18.5	462,361	1,597	0.0035	0.9965	92.42
19.5	1,109,863		0.0000	1.0000	92.11
20.5	1,201,958	16,374	0.0136	0.9864	92.11
21.5	1,420,538	77,073	0.0543	0.9457	90.85
22.5	2,280,284	52,790	0.0232	0.9768	85.92
23.5	1,896,916	1,098	0.0006	0.9994	83.93
24.5	2,110,119	856	0.0004	0.9996	83.88
25.5	1,958,767	2,783	0.0014	0.9986	83.85
26.5	2,097,701	4,448	0.0021	0.9979	83.73
27.5	2,106,672		0.0000	1.0000	83.55
28.5	2,051,424		0.0000	1.0000	83.55
29.5	2,564,769	10,032	0.0039	0.9961	83.55
30.5	2,419,157	1,834	0.0008	0.9992	83.23
31.5	298,968	1,105	0.0037	0.9963	83.16
32.5	259,357	69,751	0.2689	0.7311	82.86
33.5	189,606	22,856	0.1205	0.8795	60.57
34.5	111,622	3,894	0.0349	0.9651	53.27
35.5	107,728	24,054	0.2233	0.7767	51.41
36.5	46,827		0.0000	1.0000	39.93
37.5					39.93
38.5					

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

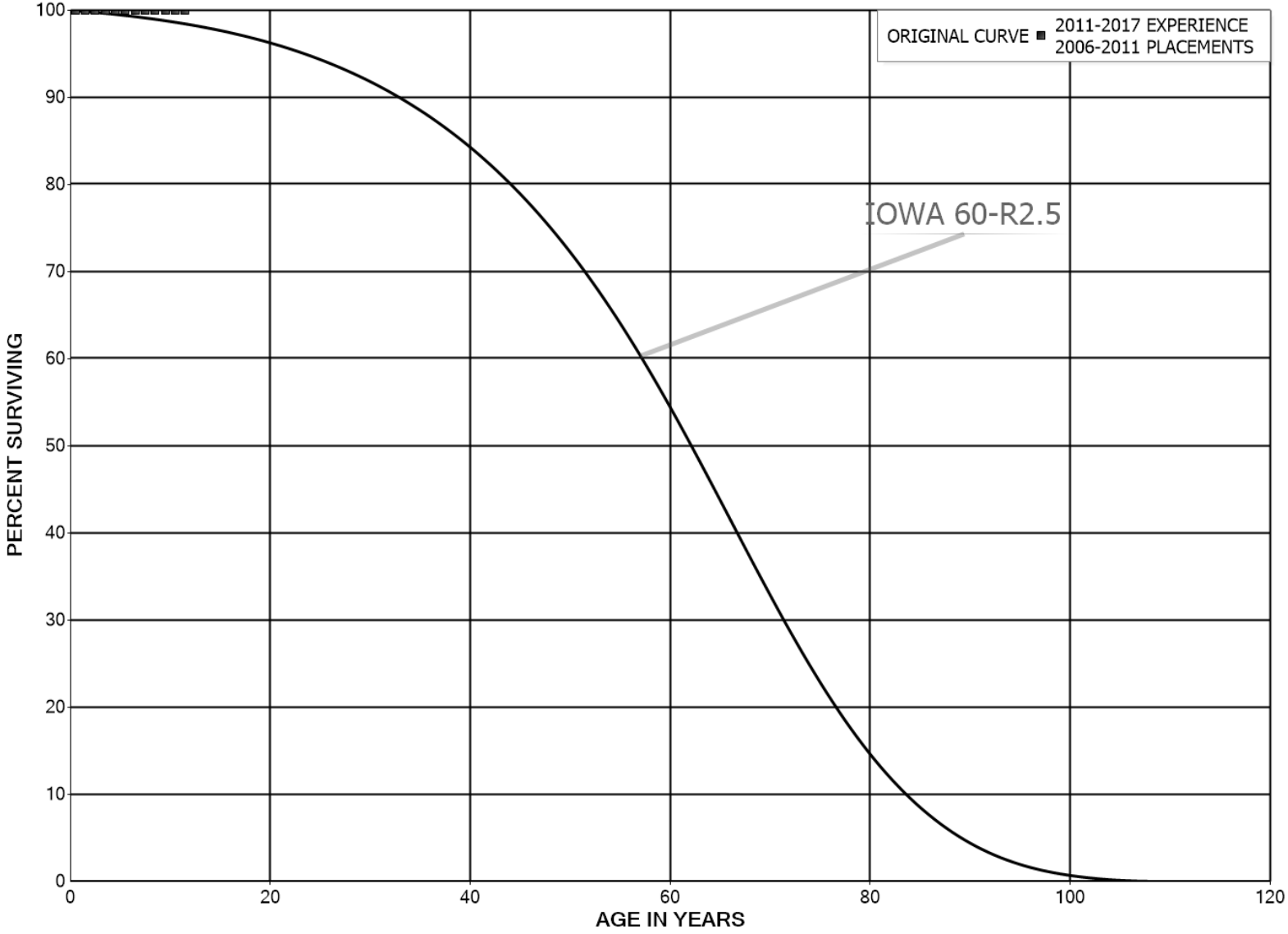
ACCOUNT 354.4 STRUCTURES AND IMPROVEMENTS - TREATMENT AND DISPOSAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1950-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	26,820		0.0000		
40.5	462,945		0.0000		
41.5	462,945	1,160	0.0025		
42.5	461,785	6,332	0.0137		
43.5	455,453	9,139	0.0201		
44.5	419,494	461	0.0011		
45.5	15,914		0.0000		
46.5	15,914	12,150	0.7635		
47.5					
48.5					
49.5					
50.5					
51.5					
52.5					
53.5					
54.5					
55.5					
56.5					
57.5					
58.5					
59.5	420,422		0.0000		
60.5	420,422	3,111	0.0074		
61.5	417,311		0.0000		
62.5	417,311		0.0000		
63.5	417,311		0.0000		
64.5	417,311		0.0000		
65.5	417,311		0.0000		
66.5	417,311	44,392	0.1064		
67.5					

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNT 354.5 STRUCTURES AND IMPROVEMENTS - RECLAIMED WATER TREATMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

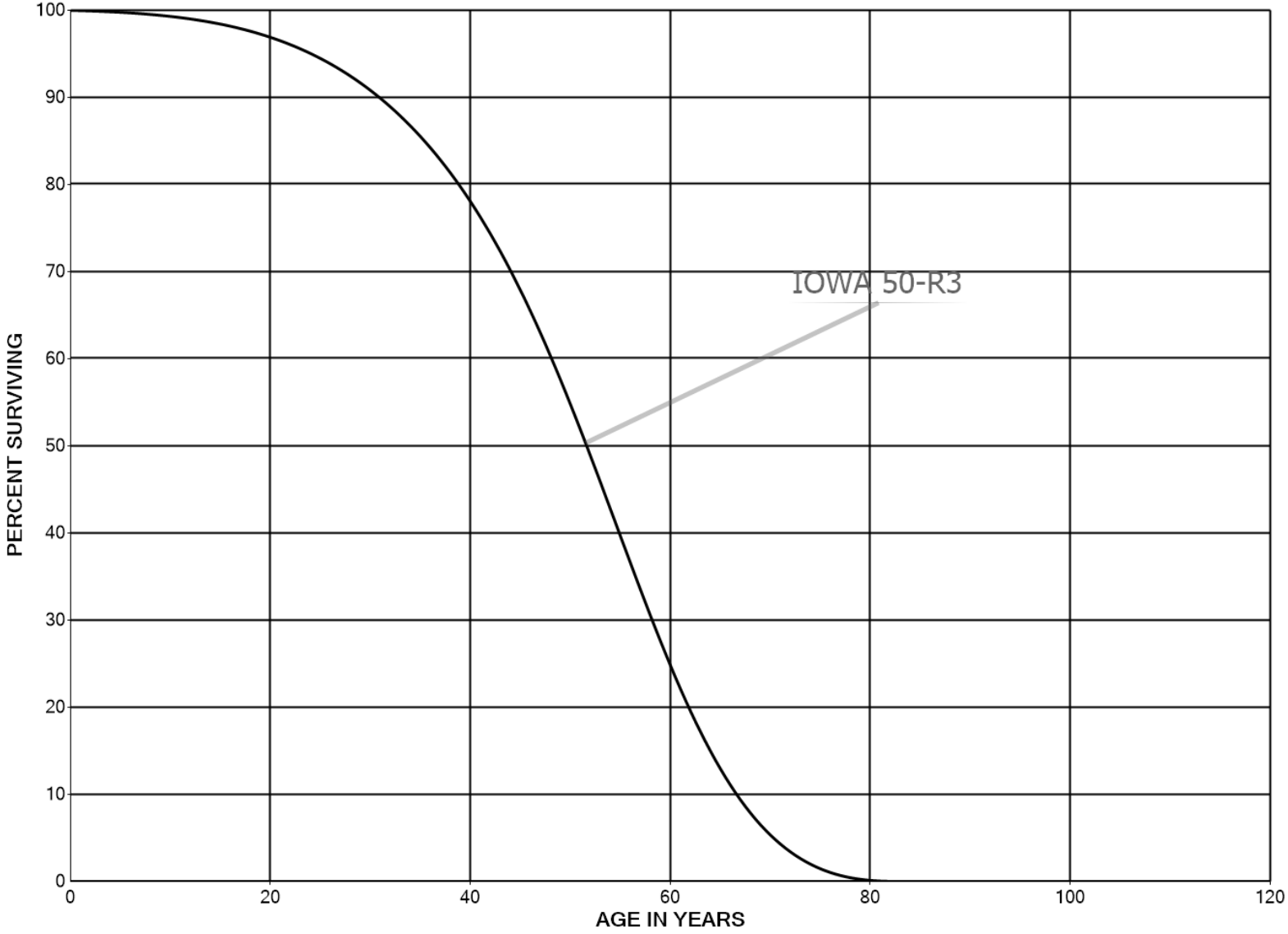
ACCOUNT 354.5 STRUCTURES AND IMPROVEMENTS - RECLAIMED WATER TREATMENT

ORIGINAL LIFE TABLE

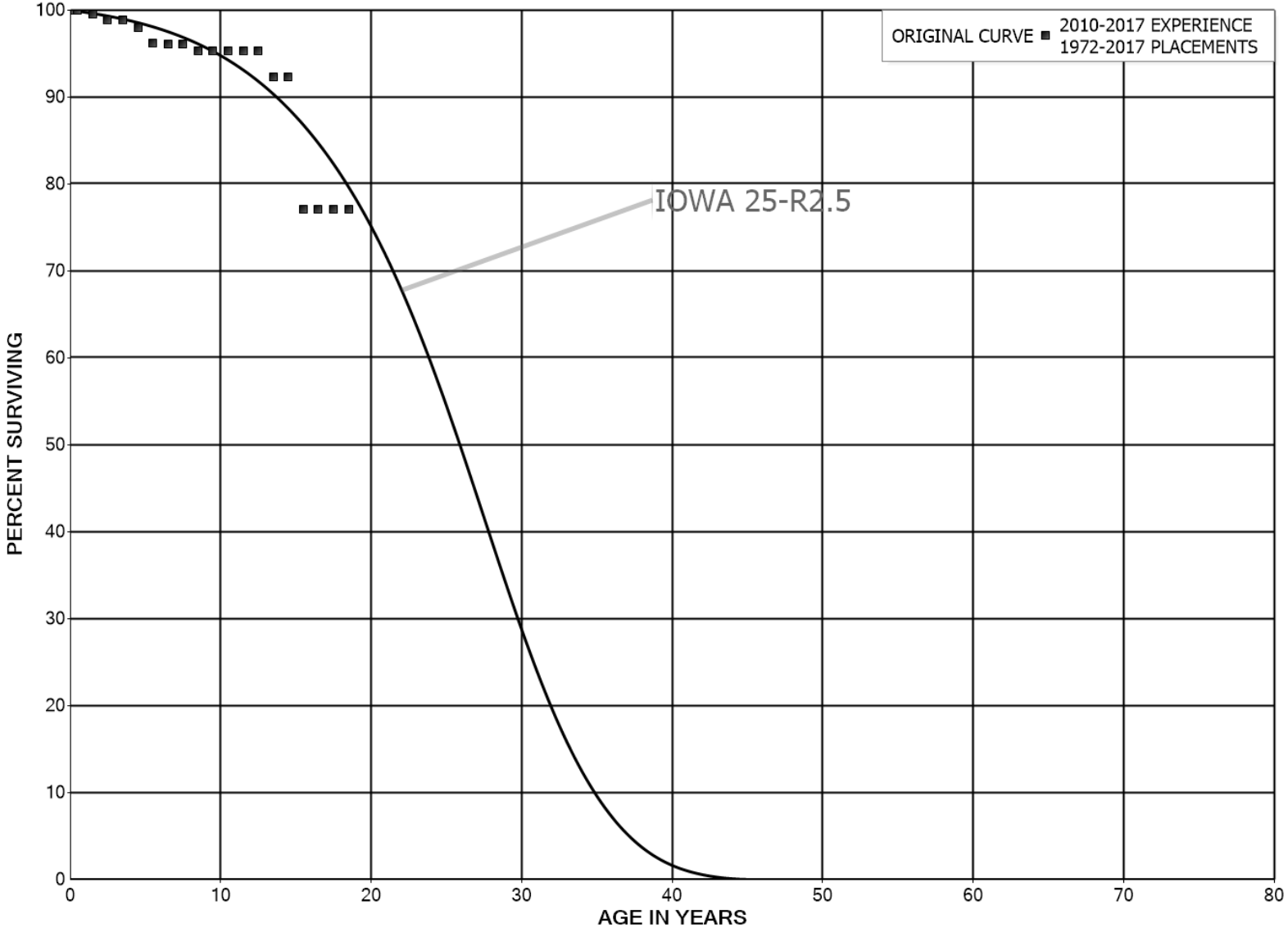
PLACEMENT BAND 2006-2011 EXPERIENCE BAND 2011-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	627		0.0000	1.0000	100.00
0.5	627		0.0000	1.0000	100.00
1.5	627		0.0000	1.0000	100.00
2.5	2,887		0.0000	1.0000	100.00
3.5	7,931		0.0000	1.0000	100.00
4.5	36,713		0.0000	1.0000	100.00
5.5	36,713		0.0000	1.0000	100.00
6.5	36,086		0.0000	1.0000	100.00
7.5	36,086		0.0000	1.0000	100.00
8.5	36,086		0.0000	1.0000	100.00
9.5	33,826		0.0000	1.0000	100.00
10.5	28,782		0.0000	1.0000	100.00
11.5					100.00

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNT 354.7 STRUCTURES AND IMPROVEMENTS - GENERAL
SMOOTH SURVIVOR CURVE



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNTS 355.2 THROUGH 355.4 POWER GENERATING EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNTS 355.2 THROUGH 355.4 POWER GENERATING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1972-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	390,273		0.0000	1.0000	100.00
0.5	416,698	1,869	0.0045	0.9955	100.00
1.5	543,479	3,867	0.0071	0.9929	99.55
2.5	494,299	0	0.0000	1.0000	98.84
3.5	534,998	4,826	0.0090	0.9910	98.84
4.5	557,098	10,166	0.0182	0.9818	97.95
5.5	543,510	543	0.0010	0.9990	96.16
6.5	476,710		0.0000	1.0000	96.07
7.5	407,872	3,410	0.0084	0.9916	96.07
8.5	398,951		0.0000	1.0000	95.26
9.5	148,398		0.0000	1.0000	95.26
10.5	141,345		0.0000	1.0000	95.26
11.5	101,287		0.0000	1.0000	95.26
12.5	101,287	3,214	0.0317	0.9683	95.26
13.5	98,074		0.0000	1.0000	92.24
14.5	98,007	16,131	0.1646	0.8354	92.24
15.5	128,165		0.0000	1.0000	77.06
16.5	128,165		0.0000	1.0000	77.06
17.5	120,000		0.0000	1.0000	77.06
18.5					77.06
19.5					
20.5					
21.5					
22.5					
23.5					
24.5					
25.5					
26.5					
27.5					
28.5					
29.5					
30.5					
31.5					
32.5					
33.5					
34.5					
35.5					
36.5					
37.5					
38.5					

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

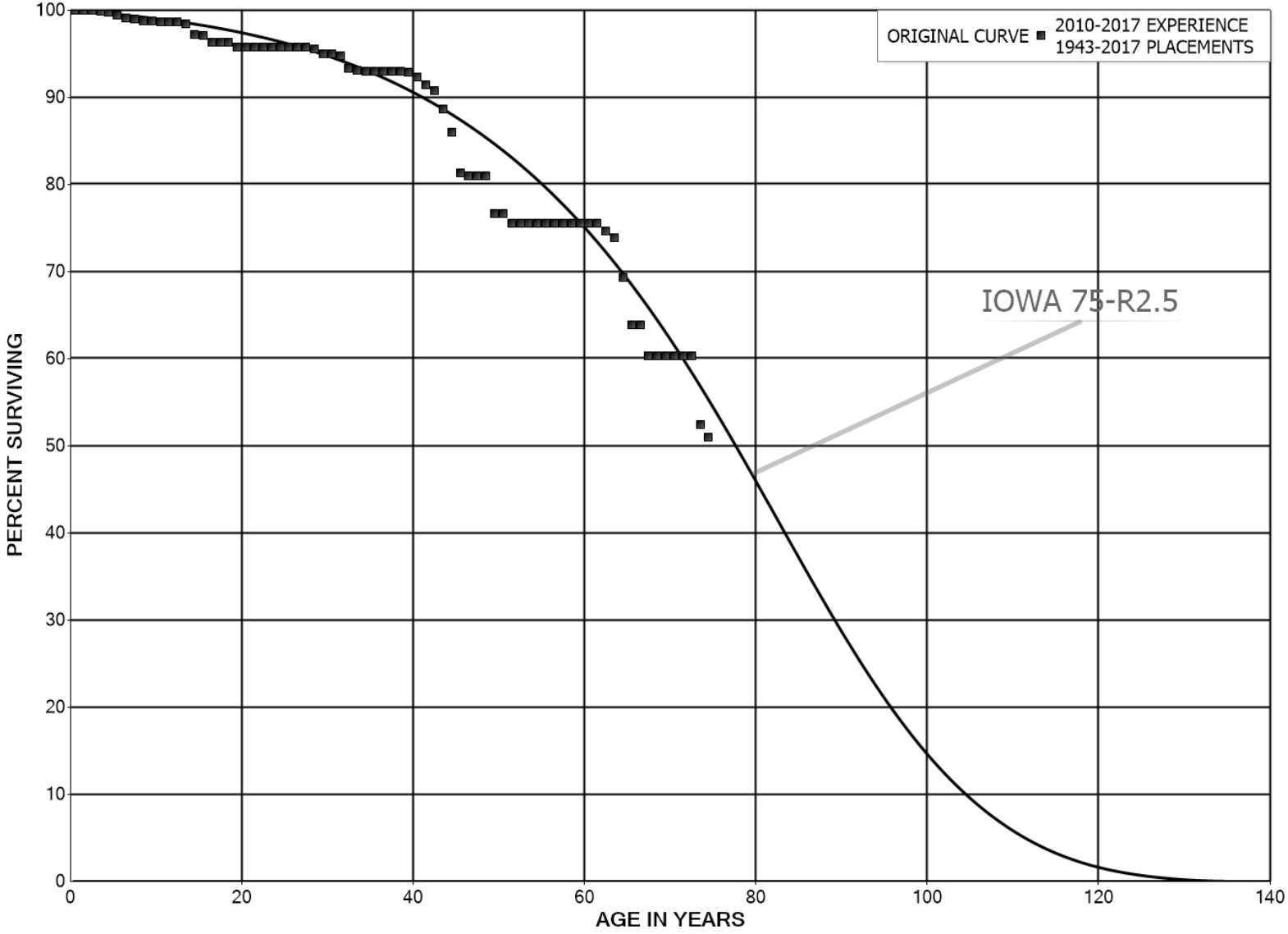
ACCOUNTS 355.2 THROUGH 355.4 POWER GENERATING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1972-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5					
40.5	13,608		0.0000		
41.5	13,608		0.0000		
42.5	13,608		0.0000		
43.5	13,608		0.0000		
44.5	13,608		0.0000		
45.5					

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNTS 360 AND 361 - COLLECTION MAINS - FORCE AND GRAVITY
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNTS 360 AND 361 - COLLECTION MAINS - FORCE AND GRAVITY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1943-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	15,996,160		0.0000	1.0000	100.00
0.5	9,817,637	0	0.0000	1.0000	100.00
1.5	10,379,970	501	0.0000	1.0000	100.00
2.5	7,903,524	17,007	0.0022	0.9978	100.00
3.5	7,120,182	602	0.0001	0.9999	99.78
4.5	6,525,126	21,411	0.0033	0.9967	99.77
5.5	6,757,519	28,312	0.0042	0.9958	99.44
6.5	6,907,416	5,271	0.0008	0.9992	99.03
7.5	11,563,424	26,078	0.0023	0.9977	98.95
8.5	12,073,642	2,036	0.0002	0.9998	98.73
9.5	10,959,708	4,776	0.0004	0.9996	98.71
10.5	12,883,334		0.0000	1.0000	98.67
11.5	13,512,472	10,916	0.0008	0.9992	98.67
12.5	7,852,014	14,897	0.0019	0.9981	98.59
13.5	4,355,890	54,378	0.0125	0.9875	98.40
14.5	5,101,734	6,826	0.0013	0.9987	97.17
15.5	5,089,997	38,849	0.0076	0.9924	97.04
16.5	5,157,762		0.0000	1.0000	96.30
17.5	4,017,926		0.0000	1.0000	96.30
18.5	4,044,470	22,047	0.0055	0.9945	96.30
19.5	2,723,063		0.0000	1.0000	95.78
20.5	2,615,272		0.0000	1.0000	95.78
21.5	2,734,655		0.0000	1.0000	95.78
22.5	1,012,152		0.0000	1.0000	95.78
23.5	1,159,517		0.0000	1.0000	95.78
24.5	1,452,252		0.0000	1.0000	95.78
25.5	1,592,077		0.0000	1.0000	95.78
26.5	2,190,183		0.0000	1.0000	95.78
27.5	1,918,013	4,463	0.0023	0.9977	95.78
28.5	2,149,972	13,121	0.0061	0.9939	95.56
29.5	2,315,956		0.0000	1.0000	94.97
30.5	3,189,169	7,385	0.0023	0.9977	94.97
31.5	4,575,534	68,924	0.0151	0.9849	94.75
32.5	4,731,241	14,002	0.0030	0.9970	93.33
33.5	4,685,663	6,089	0.0013	0.9987	93.05
34.5	4,093,664		0.0000	1.0000	92.93
35.5	3,303,952		0.0000	1.0000	92.93
36.5	1,898,586		0.0000	1.0000	92.93
37.5	787,007		0.0000	1.0000	92.93
38.5	748,261	675	0.0009	0.9991	92.93

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

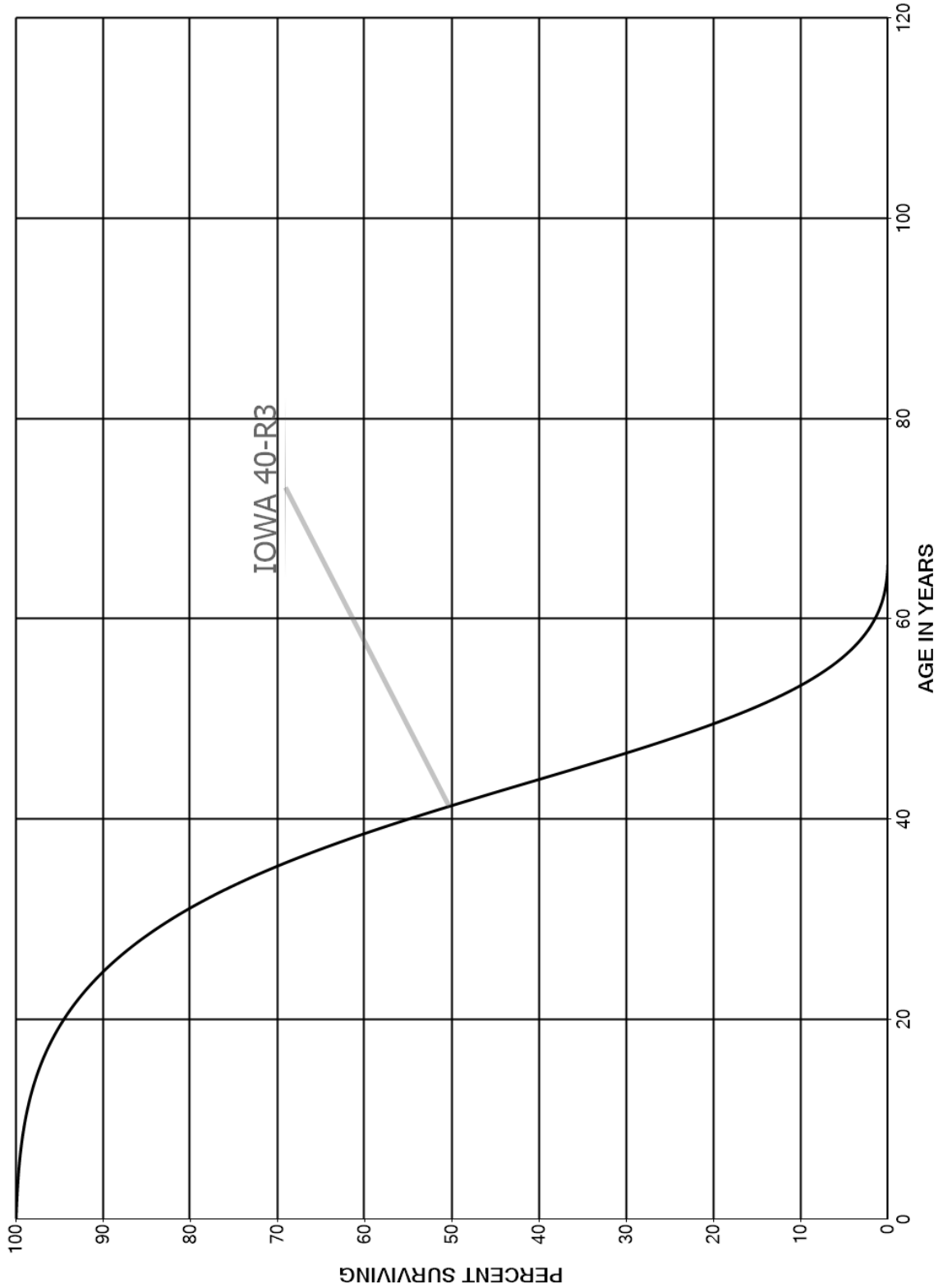
ACCOUNTS 360 AND 361 - COLLECTION MAINS - FORCE AND GRAVITY

ORIGINAL LIFE TABLE, CONT.

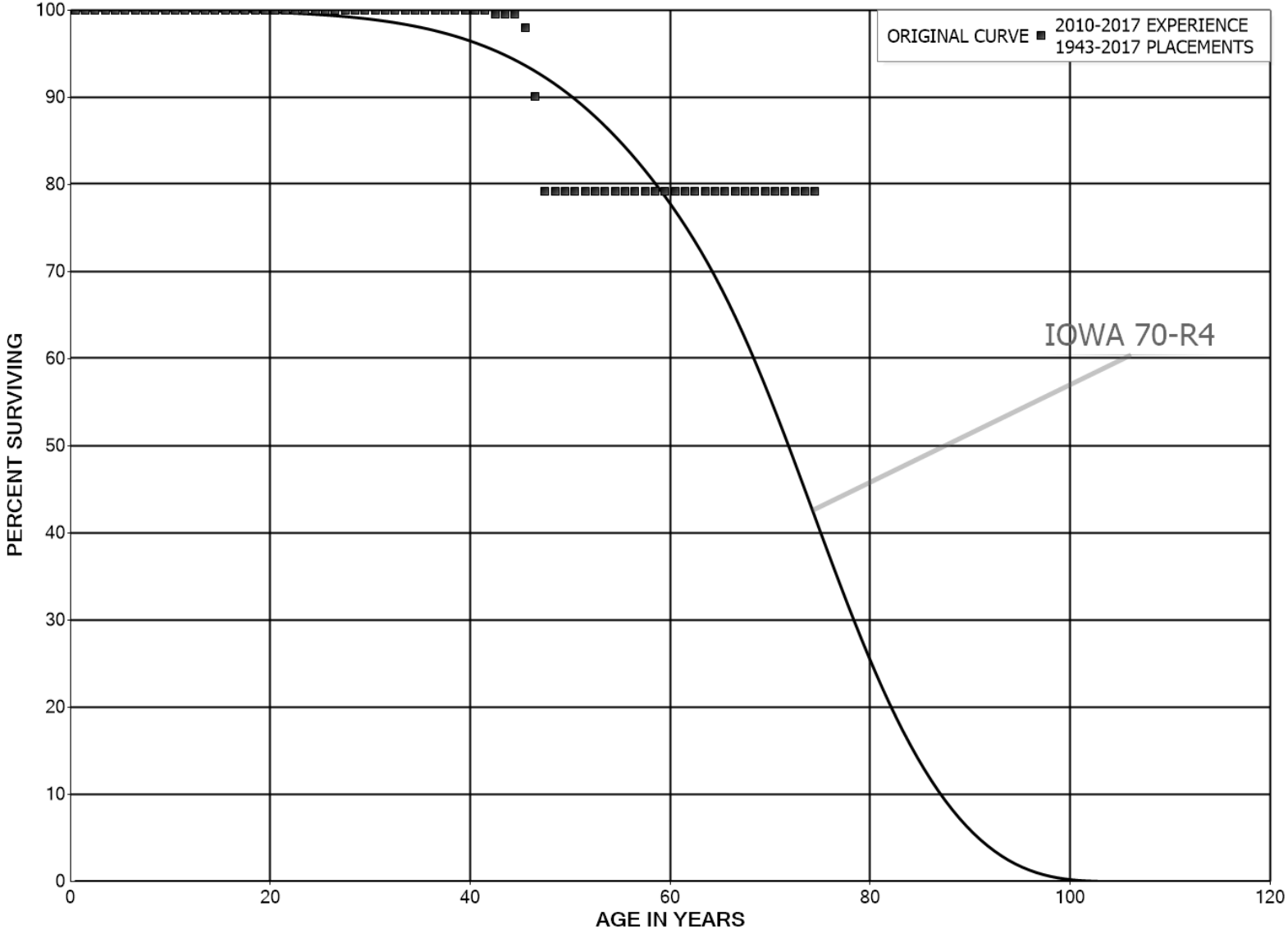
PLACEMENT BAND 1943-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,327,693	8,451	0.0064	0.9936	92.84
40.5	2,188,537	20,857	0.0095	0.9905	92.25
41.5	2,301,907	15,115	0.0066	0.9934	91.37
42.5	2,191,376	52,787	0.0241	0.9759	90.77
43.5	2,133,054	62,534	0.0293	0.9707	88.59
44.5	1,453,359	79,155	0.0545	0.9455	85.99
45.5	449,770	1,695	0.0038	0.9962	81.31
46.5	173,512		0.0000	1.0000	81.00
47.5	108,439		0.0000	1.0000	81.00
48.5	108,439	5,909	0.0545	0.9455	81.00
49.5	122,967		0.0000	1.0000	76.59
50.5	133,941	1,870	0.0140	0.9860	76.59
51.5	207,546		0.0000	1.0000	75.52
52.5	50,943		0.0000	1.0000	75.52
53.5	50,943		0.0000	1.0000	75.52
54.5	63,623		0.0000	1.0000	75.52
55.5	44,091		0.0000	1.0000	75.52
56.5	59,997		0.0000	1.0000	75.52
57.5	23,654		0.0000	1.0000	75.52
58.5	12,681		0.0000	1.0000	75.52
59.5	600,366		0.0000	1.0000	75.52
60.5	600,366	12	0.0000	1.0000	75.52
61.5	642,094	8,105	0.0126	0.9874	75.52
62.5	579,569	5,613	0.0097	0.9903	74.56
63.5	573,956	35,569	0.0620	0.9380	73.84
64.5	538,387	41,982	0.0780	0.9220	69.26
65.5	496,404	493	0.0010	0.9990	63.86
66.5	536,053	29,911	0.0558	0.9442	63.80
67.5	40,141		0.0000	1.0000	60.24
68.5	40,141		0.0000	1.0000	60.24
69.5	40,141		0.0000	1.0000	60.24
70.5	40,141		0.0000	1.0000	60.24
71.5	58,091		0.0000	1.0000	60.24
72.5	40,141	5,234	0.1304	0.8696	60.24
73.5	34,907	932	0.0267	0.9733	52.39
74.5					50.99

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNT 362 SPECIAL COLLECTING STRUCTURES
SMOOTH SURVIVOR CURVE



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNT 363 SERVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 363 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1943-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,511,339		0.0000	1.0000	100.00
0.5	1,322,032		0.0000	1.0000	100.00
1.5	1,258,144		0.0000	1.0000	100.00
2.5	1,064,617		0.0000	1.0000	100.00
3.5	1,016,113		0.0000	1.0000	100.00
4.5	989,078		0.0000	1.0000	100.00
5.5	1,100,135		0.0000	1.0000	100.00
6.5	1,102,716		0.0000	1.0000	100.00
7.5	3,362,564		0.0000	1.0000	100.00
8.5	3,625,685	775	0.0002	0.9998	100.00
9.5	3,552,572		0.0000	1.0000	99.98
10.5	3,859,193		0.0000	1.0000	99.98
11.5	3,844,684		0.0000	1.0000	99.98
12.5	1,370,315		0.0000	1.0000	99.98
13.5	1,056,916		0.0000	1.0000	99.98
14.5	1,066,882		0.0000	1.0000	99.98
15.5	1,067,717		0.0000	1.0000	99.98
16.5	779,784		0.0000	1.0000	99.98
17.5	681,287		0.0000	1.0000	99.98
18.5	406,255		0.0000	1.0000	99.98
19.5	254,947		0.0000	1.0000	99.98
20.5	127,825		0.0000	1.0000	99.98
21.5	133,448		0.0000	1.0000	99.98
22.5	79,549		0.0000	1.0000	99.98
23.5	146,334		0.0000	1.0000	99.98
24.5	169,875		0.0000	1.0000	99.98
25.5	296,931		0.0000	1.0000	99.98
26.5	284,248		0.0000	1.0000	99.98
27.5	472,422		0.0000	1.0000	99.98
28.5	1,065,631		0.0000	1.0000	99.98
29.5	1,374,998		0.0000	1.0000	99.98
30.5	1,375,420		0.0000	1.0000	99.98
31.5	1,410,267		0.0000	1.0000	99.98
32.5	1,364,838		0.0000	1.0000	99.98
33.5	950,870		0.0000	1.0000	99.98
34.5	871,429		0.0000	1.0000	99.98
35.5	836,245		0.0000	1.0000	99.98
36.5	805,933		0.0000	1.0000	99.98
37.5	694,345		0.0000	1.0000	99.98
38.5	681,103		0.0000	1.0000	99.98

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

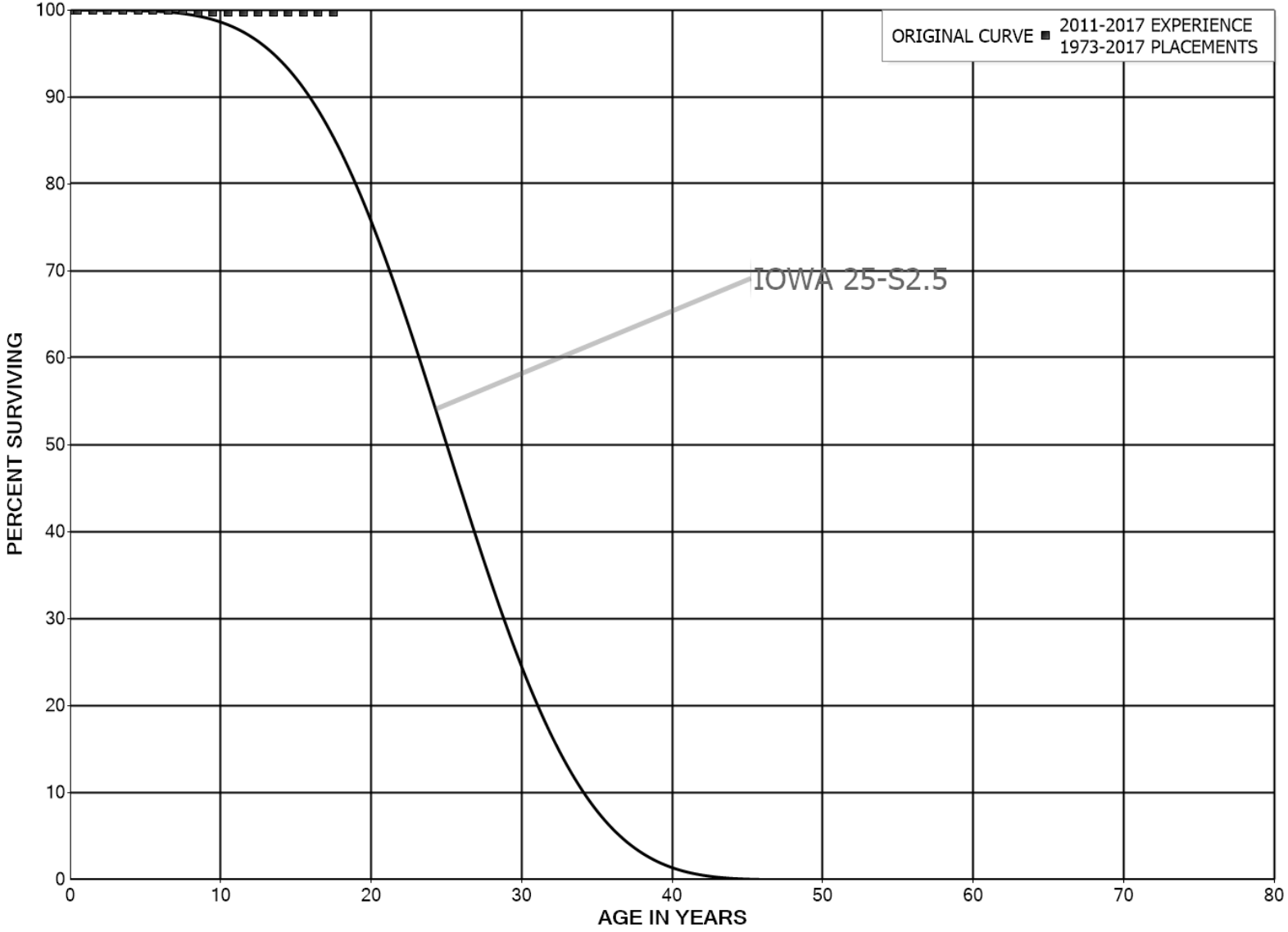
ACCOUNT 363 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1943-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	588,590		0.0000	1.0000	99.98
40.5	521,955		0.0000	1.0000	99.98
41.5	376,113	1,782	0.0047	0.9953	99.98
42.5	188,525		0.0000	1.0000	99.50
43.5	66,015		0.0000	1.0000	99.50
44.5	61,544	960	0.0156	0.9844	99.50
45.5	11,861	957	0.0807	0.9193	97.95
46.5	10,074	1,217	0.1208	0.8792	90.05
47.5	3,076		0.0000	1.0000	79.17
48.5	3,076		0.0000	1.0000	79.17
49.5	5,373		0.0000	1.0000	79.17
50.5	9,689		0.0000	1.0000	79.17
51.5	14,235		0.0000	1.0000	79.17
52.5	8,302		0.0000	1.0000	79.17
53.5	8,302		0.0000	1.0000	79.17
54.5	12,475		0.0000	1.0000	79.17
55.5	10,786		0.0000	1.0000	79.17
56.5	15,947		0.0000	1.0000	79.17
57.5	8,490		0.0000	1.0000	79.17
58.5	4,173		0.0000	1.0000	79.17
59.5	6,337		0.0000	1.0000	79.17
60.5	6,337		0.0000	1.0000	79.17
61.5	13,817		0.0000	1.0000	79.17
62.5	2,164		0.0000	1.0000	79.17
63.5	2,164		0.0000	1.0000	79.17
64.5	2,164		0.0000	1.0000	79.17
65.5	2,164		0.0000	1.0000	79.17
66.5	18,061		0.0000	1.0000	79.17
67.5	15,897		0.0000	1.0000	79.17
68.5	15,897		0.0000	1.0000	79.17
69.5	15,897		0.0000	1.0000	79.17
70.5	15,897		0.0000	1.0000	79.17
71.5	21,412		0.0000	1.0000	79.17
72.5	15,897		0.0000	1.0000	79.17
73.5	15,897		0.0000	1.0000	79.17
74.5					79.17

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNT 364 METERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 364 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1973-2017 EXPERIENCE BAND 2011-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	40,826		0.0000	1.0000	100.00
0.5	20,552		0.0000	1.0000	100.00
1.5	50,096		0.0000	1.0000	100.00
2.5	51,189		0.0000	1.0000	100.00
3.5	56,956		0.0000	1.0000	100.00
4.5	57,573		0.0000	1.0000	100.00
5.5	57,899		0.0000	1.0000	100.00
6.5	60,884		0.0000	1.0000	100.00
7.5	114,648	326	0.0028	0.9972	100.00
8.5	97,053		0.0000	1.0000	99.72
9.5	75,128		0.0000	1.0000	99.72
10.5	68,787		0.0000	1.0000	99.72
11.5	68,787		0.0000	1.0000	99.72
12.5	68,787		0.0000	1.0000	99.72
13.5	65,802		0.0000	1.0000	99.72
14.5	3,828		0.0000	1.0000	99.72
15.5	3,828		0.0000	1.0000	99.72
16.5	3,828		0.0000	1.0000	99.72
17.5					99.72
18.5					
19.5					
20.5					
21.5					
22.5					
23.5					
24.5					
25.5					
26.5					
27.5					
28.5					
29.5					
30.5					
31.5					
32.5					
33.5					
34.5					
35.5					
36.5					
37.5	710		0.0000		
38.5	710		0.0000		

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

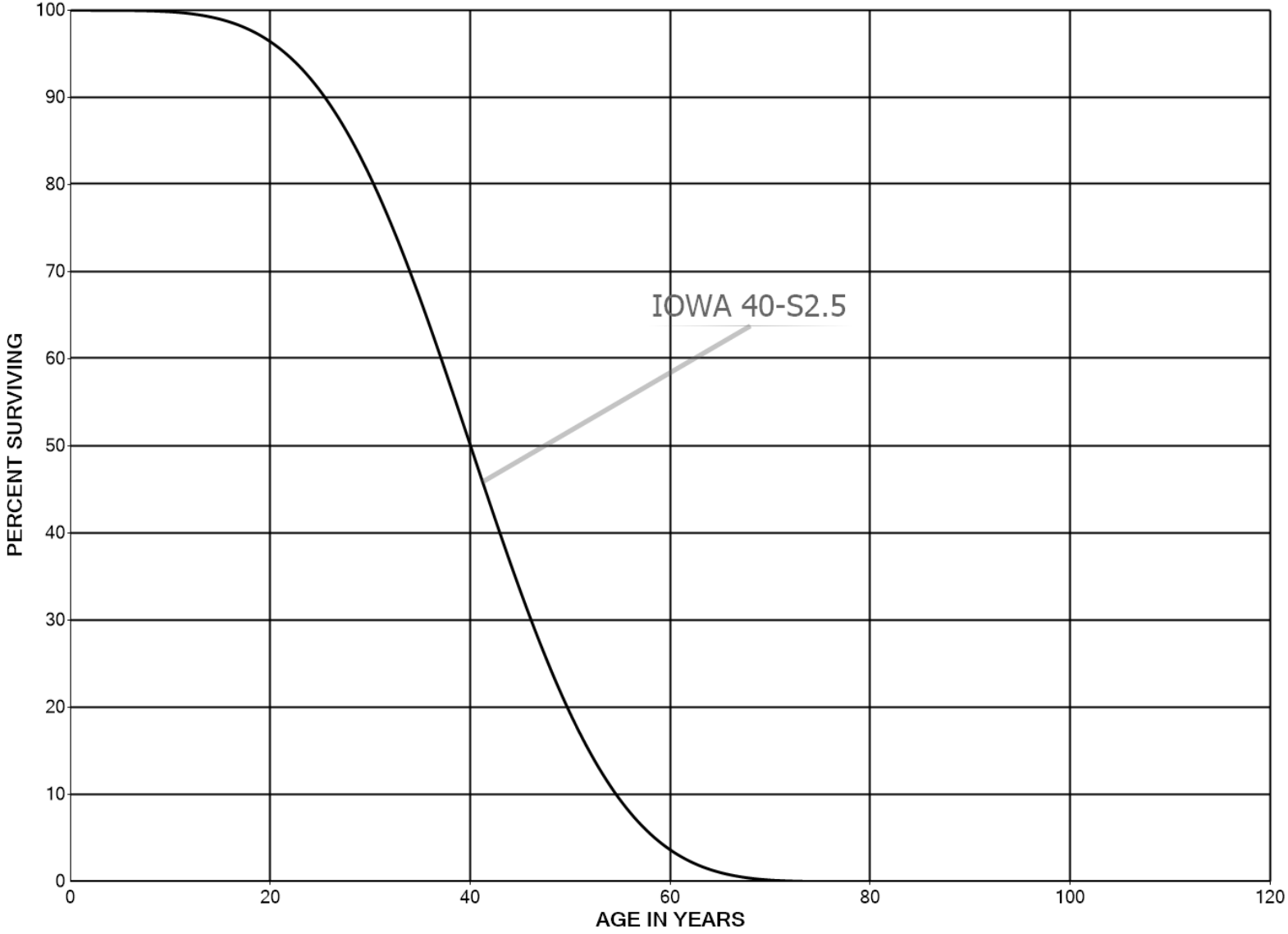
ACCOUNT 364 METERS

ORIGINAL LIFE TABLE, CONT.

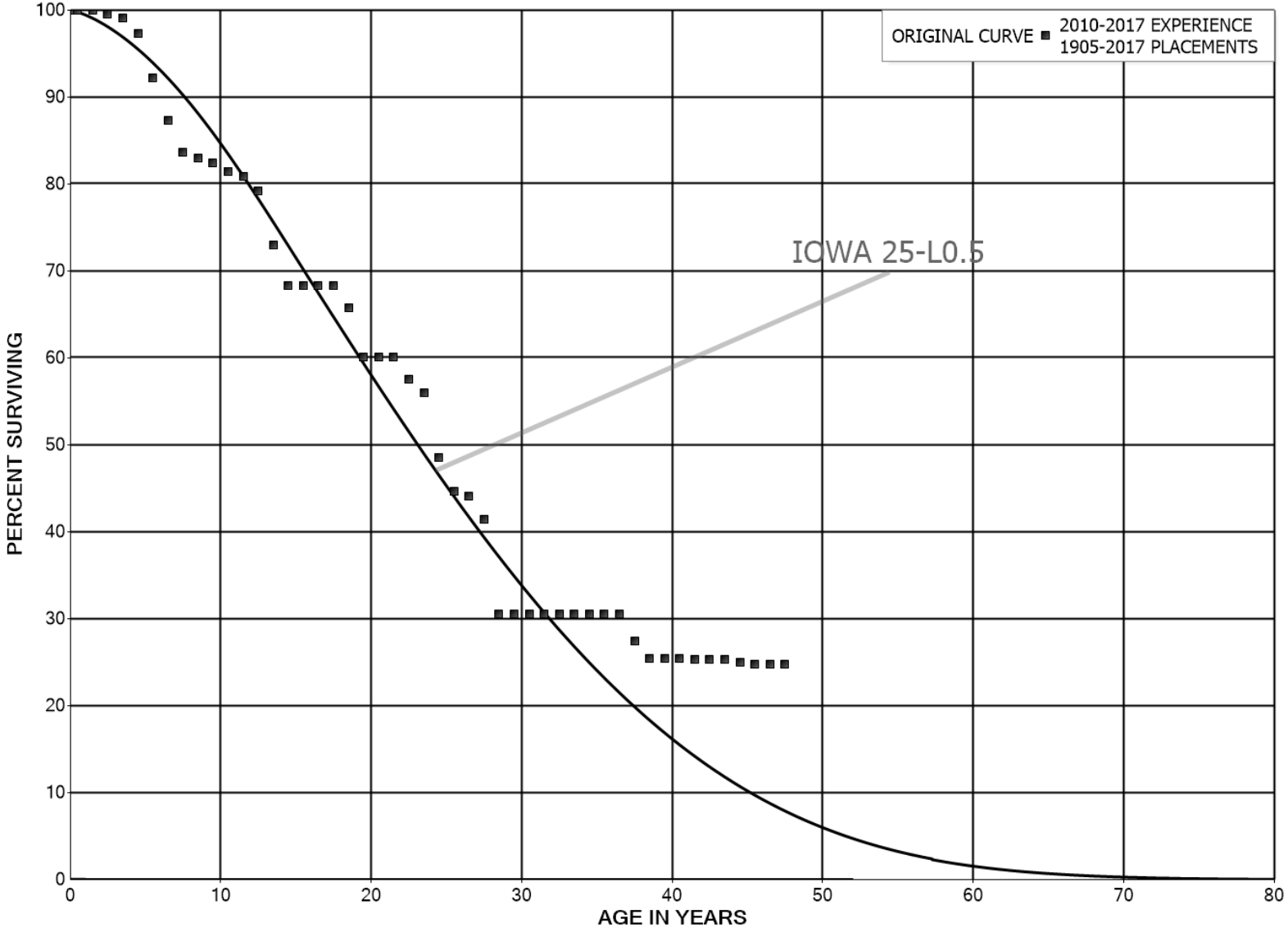
PLACEMENT BAND 1973-2017 EXPERIENCE BAND 2011-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	710		0.0000		
40.5	710		0.0000		
41.5	710		0.0000		
42.5	710		0.0000		
43.5	710		0.0000		
44.5					

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNT 370 RECEIVING WELLS
SMOOTH SURVIVOR CURVE



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNTS 371.3 AND 371.5 PUMPING EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNTS 371.3 AND 371.5 PUMPING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1905-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,397,816		0.0000	1.0000	100.00
0.5	4,092,747	952	0.0002	0.9998	100.00
1.5	3,615,772	18,684	0.0052	0.9948	99.98
2.5	3,097,690	12,096	0.0039	0.9961	99.46
3.5	2,633,036	48,269	0.0183	0.9817	99.07
4.5	2,413,995	125,611	0.0520	0.9480	97.26
5.5	2,274,801	122,151	0.0537	0.9463	92.19
6.5	1,755,020	72,135	0.0411	0.9589	87.24
7.5	4,117,720	33,901	0.0082	0.9918	83.66
8.5	3,105,571	20,505	0.0066	0.9934	82.97
9.5	2,959,009	37,675	0.0127	0.9873	82.42
10.5	2,872,624	20,575	0.0072	0.9928	81.37
11.5	2,799,081	55,428	0.0198	0.9802	80.79
12.5	186,364	14,808	0.0795	0.9205	79.19
13.5	200,094	12,768	0.0638	0.9362	72.90
14.5	189,298		0.0000	1.0000	68.25
15.5	1,171,780		0.0000	1.0000	68.25
16.5	1,047,009		0.0000	1.0000	68.25
17.5	1,037,742	38,624	0.0372	0.9628	68.25
18.5	31,583	2,693	0.0853	0.9147	65.71
19.5	43,137		0.0000	1.0000	60.10
20.5	81,726		0.0000	1.0000	60.10
21.5	70,074	3,051	0.0435	0.9565	60.10
22.5	66,671	1,841	0.0276	0.9724	57.49
23.5	64,830	8,546	0.1318	0.8682	55.90
24.5	56,285	4,525	0.0804	0.9196	48.53
25.5	51,760	621	0.0120	0.9880	44.63
26.5	51,139	3,081	0.0602	0.9398	44.09
27.5	42,235	11,195	0.2651	0.7349	41.44
28.5	17,281		0.0000	1.0000	30.45
29.5	138,140		0.0000	1.0000	30.45
30.5	7,478		0.0000	1.0000	30.45
31.5	25,429		0.0000	1.0000	30.45
32.5	25,429		0.0000	1.0000	30.45
33.5	25,429		0.0000	1.0000	30.45
34.5	31,213		0.0000	1.0000	30.45
35.5	31,213		0.0000	1.0000	30.45
36.5	30,249	2,993	0.0990	0.9010	30.45
37.5	27,633	2,021	0.0731	0.9269	27.44
38.5	25,613		0.0000	1.0000	25.43

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNTS 371.3 AND 371.5 PUMPING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	75,029		0.0000	1.0000	25.43
40.5	75,029	555	0.0074	0.9926	25.43
41.5	74,474		0.0000	1.0000	25.25
42.5	73,704		0.0000	1.0000	25.25
43.5	73,704	739	0.0100	0.9900	25.25
44.5	72,966	720	0.0099	0.9901	24.99
45.5	78,528		0.0000	1.0000	24.75
46.5	78,528		0.0000	1.0000	24.75
47.5					24.75
48.5					
49.5					
50.5					
51.5					
52.5					
53.5					
54.5					
55.5					
56.5					
57.5					
58.5					
59.5					
60.5					
61.5					
62.5					
63.5					
64.5					
65.5					
66.5					
67.5					
68.5					
69.5					
70.5					
71.5					
72.5					
73.5					
74.5					
75.5					
76.5					
77.5					
78.5					

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

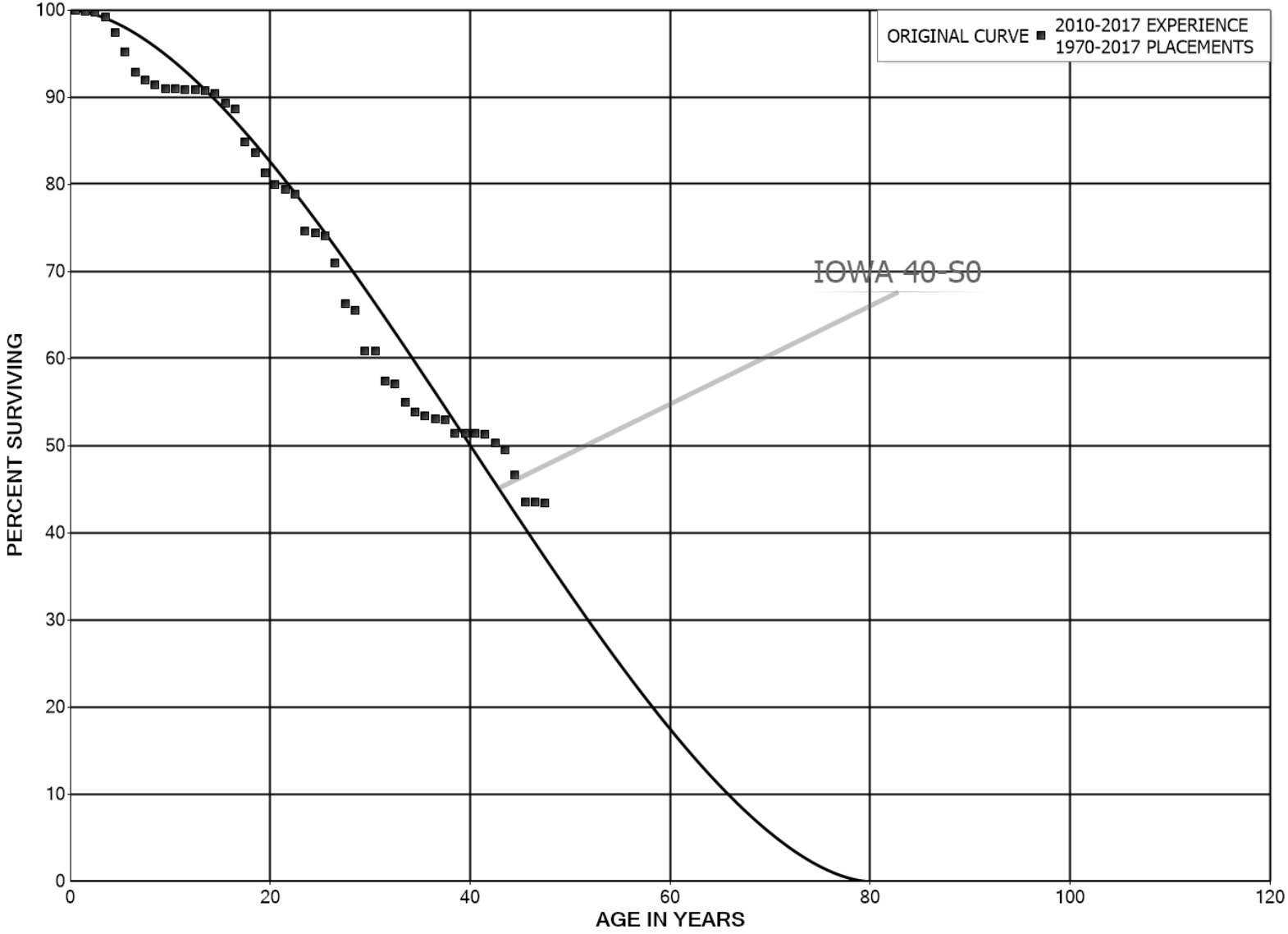
ACCOUNTS 371.3 AND 371.5 PUMPING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5					
80.5					
81.5					
82.5					
83.5					
84.5					
85.5					
86.5					
87.5					
88.5					
89.5					
90.5					
91.5					
92.5					
93.5					
94.5					
95.5					
96.5					
97.5					
98.5					
99.5					
100.5					
101.5					
102.5					
103.5					
104.5	209,621		0.0000		
105.5	209,621		0.0000		
106.5	209,621		0.0000		
107.5	209,621	171	0.0008		
108.5	209,449	611	0.0029		
109.5	208,838		0.0000		
110.5	208,838	358	0.0017		
111.5	208,480	488	0.0023		
112.5					

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNT 380 TREATMENT AND DISPOSAL EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 380 TREATMENT AND DISPOSAL EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	13,621,639		0.0000	1.0000	100.00
0.5	8,927,926	13,388	0.0015	0.9985	100.00
1.5	5,461,305	7,760	0.0014	0.9986	99.85
2.5	2,738,060	13,642	0.0050	0.9950	99.71
3.5	2,308,322	43,518	0.0189	0.9811	99.21
4.5	2,077,670	47,140	0.0227	0.9773	97.34
5.5	1,863,779	44,228	0.0237	0.9763	95.13
6.5	1,364,357	12,858	0.0094	0.9906	92.87
7.5	3,936,063	27,676	0.0070	0.9930	92.00
8.5	3,594,706	14,803	0.0041	0.9959	91.35
9.5	5,387,317	651	0.0001	0.9999	90.98
10.5	5,313,389	8,168	0.0015	0.9985	90.97
11.5	5,251,372	537	0.0001	0.9999	90.83
12.5	4,182,224	5,815	0.0014	0.9986	90.82
13.5	4,173,673	15,874	0.0038	0.9962	90.69
14.5	1,420,554	16,236	0.0114	0.9886	90.35
15.5	416,396	3,225	0.0077	0.9923	89.31
16.5	478,183	20,293	0.0424	0.9576	88.62
17.5	465,660	6,990	0.0150	0.9850	84.86
18.5	965,467	26,904	0.0279	0.9721	83.59
19.5	2,187,839	34,683	0.0159	0.9841	81.26
20.5	2,188,728	16,804	0.0077	0.9923	79.97
21.5	2,209,278	14,350	0.0065	0.9935	79.35
22.5	879,147	47,460	0.0540	0.9460	78.84
23.5	711,084	1,801	0.0025	0.9975	74.58
24.5	1,007,851	4,204	0.0042	0.9958	74.39
25.5	708,877	30,315	0.0428	0.9572	74.08
26.5	160,048	10,528	0.0658	0.9342	70.92
27.5	300,605	3,491	0.0116	0.9884	66.25
28.5	316,039	22,313	0.0706	0.9294	65.48
29.5	263,224		0.0000	1.0000	60.86
30.5	395,542	22,157	0.0560	0.9440	60.86
31.5	265,814	1,978	0.0074	0.9926	57.45
32.5	731,115	26,806	0.0367	0.9633	57.02
33.5	670,214	13,867	0.0207	0.9793	54.93
34.5	614,752	4,770	0.0078	0.9922	53.79
35.5	730,592	4,945	0.0068	0.9932	53.38
36.5	721,235	251	0.0003	0.9997	53.02
37.5	930,596	27,462	0.0295	0.9705	53.00
38.5	892,915	53	0.0001	0.9999	51.43

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

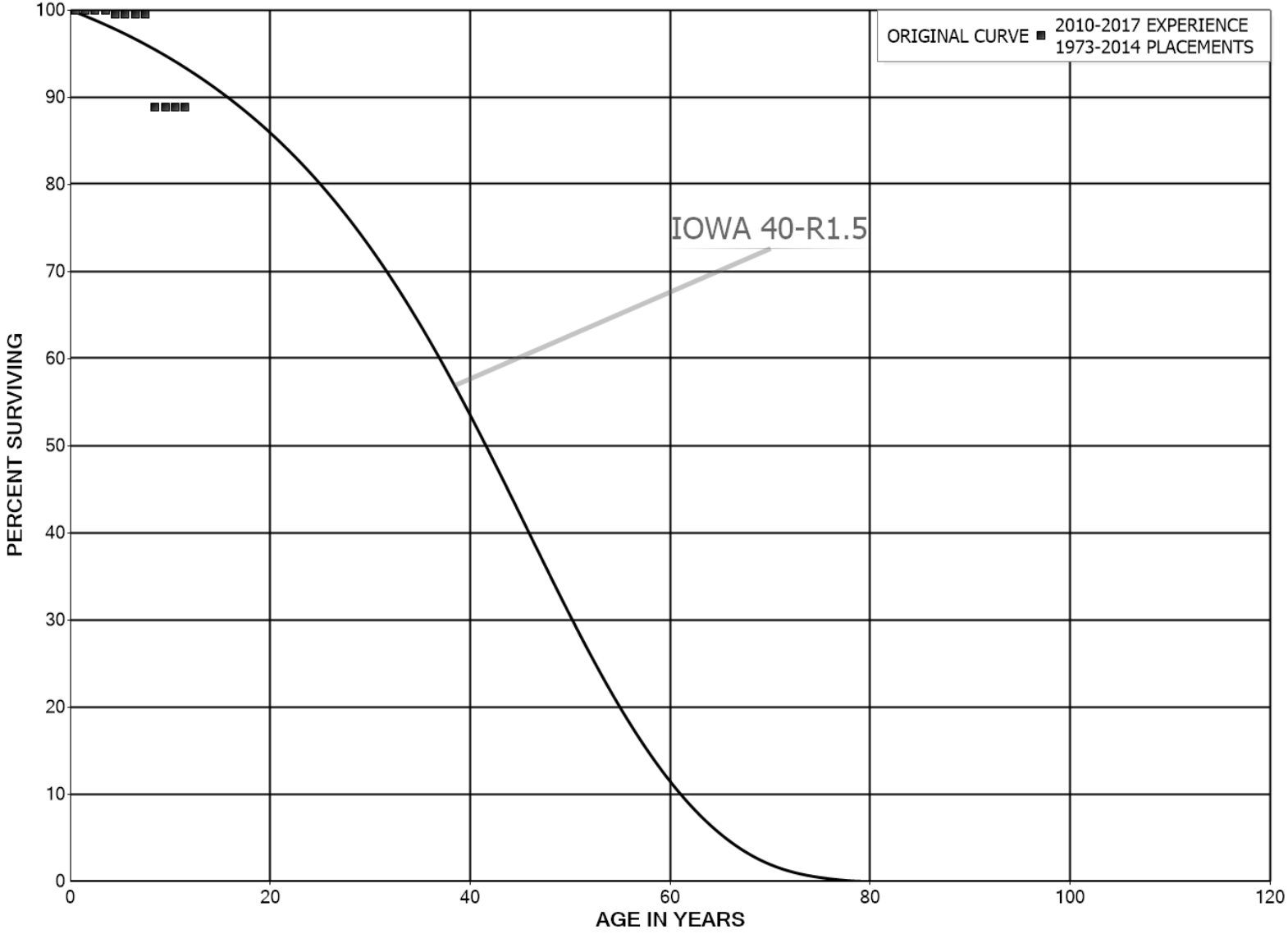
ACCOUNT 380 TREATMENT AND DISPOSAL EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1970-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,168,274	134	0.0001	0.9999	51.43
40.5	1,172,732	4,299	0.0037	0.9963	51.42
41.5	1,168,433	22,069	0.0189	0.9811	51.24
42.5	1,146,365	18,264	0.0159	0.9841	50.27
43.5	990,877	56,252	0.0568	0.9432	49.47
44.5	684,491	45,609	0.0666	0.9334	46.66
45.5	74,364		0.0000	1.0000	43.55
46.5	74,364	254	0.0034	0.9966	43.55
47.5					43.40

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNTS 381.4 AND 381.5 PLANT SEWERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNTS 381.4 AND 381.5 PLANT SEWERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1973-2014 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	48,618		0.0000	1.0000	100.00
0.5	59,837		0.0000	1.0000	100.00
1.5	72,616		0.0000	1.0000	100.00
2.5	96,852		0.0000	1.0000	100.00
3.5	118,414	584	0.0049	0.9951	100.00
4.5	86,095		0.0000	1.0000	99.51
5.5	86,095		0.0000	1.0000	99.51
6.5	86,095		0.0000	1.0000	99.51
7.5	83,846	8,988	0.1072	0.8928	99.51
8.5	63,640		0.0000	1.0000	88.84
9.5	51,445		0.0000	1.0000	88.84
10.5	27,208		0.0000	1.0000	88.84
11.5					88.84
12.5					
13.5					
14.5					
15.5					
16.5					
17.5					
18.5					
19.5					
20.5					
21.5					
22.5					
23.5					
24.5					
25.5					
26.5					
27.5					
28.5					
29.5					
30.5					
31.5					
32.5					
33.5					
34.5					
35.5					
36.5					
37.5					
38.5					

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

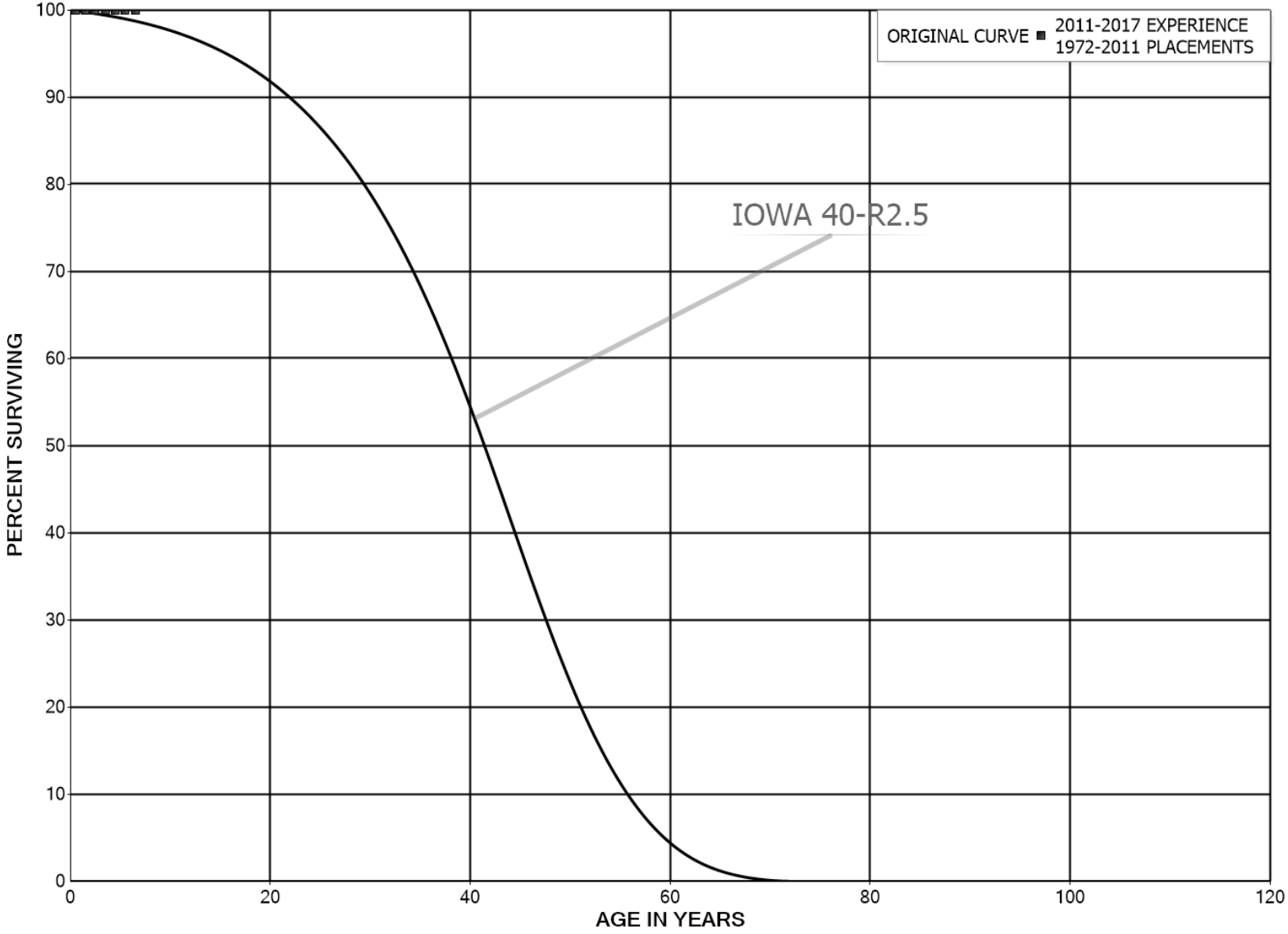
ACCOUNTS 381.4 AND 381.5 PLANT SEWERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1973-2014 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,163		0.0000		
40.5	5,163		0.0000		
41.5	5,163		0.0000		
42.5	5,163		0.0000		
43.5	5,163		0.0000		
44.5					

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNT 382 OUTFALL LINES
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 382 OUTFALL LINES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1972-2011 EXPERIENCE BAND 2011-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	7,619		0.0000	1.0000	100.00
0.5	7,619		0.0000	1.0000	100.00
1.5	7,619		0.0000	1.0000	100.00
2.5	7,619		0.0000	1.0000	100.00
3.5	7,619		0.0000	1.0000	100.00
4.5	7,619		0.0000	1.0000	100.00
5.5	7,619		0.0000	1.0000	100.00
6.5					100.00
7.5	20,192		0.0000		
8.5	20,192		0.0000		
9.5	35,788		0.0000		
10.5	35,788		0.0000		
11.5	35,788		0.0000		
12.5	35,788		0.0000		
13.5	35,788		0.0000		
14.5					
15.5					
16.5					
17.5					
18.5					
19.5					
20.5					
21.5					
22.5					
23.5					
24.5					
25.5					
26.5					
27.5					
28.5					
29.5					
30.5					
31.5					
32.5					
33.5					
34.5					
35.5					
36.5					
37.5					
38.5	9,638		0.0000		

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

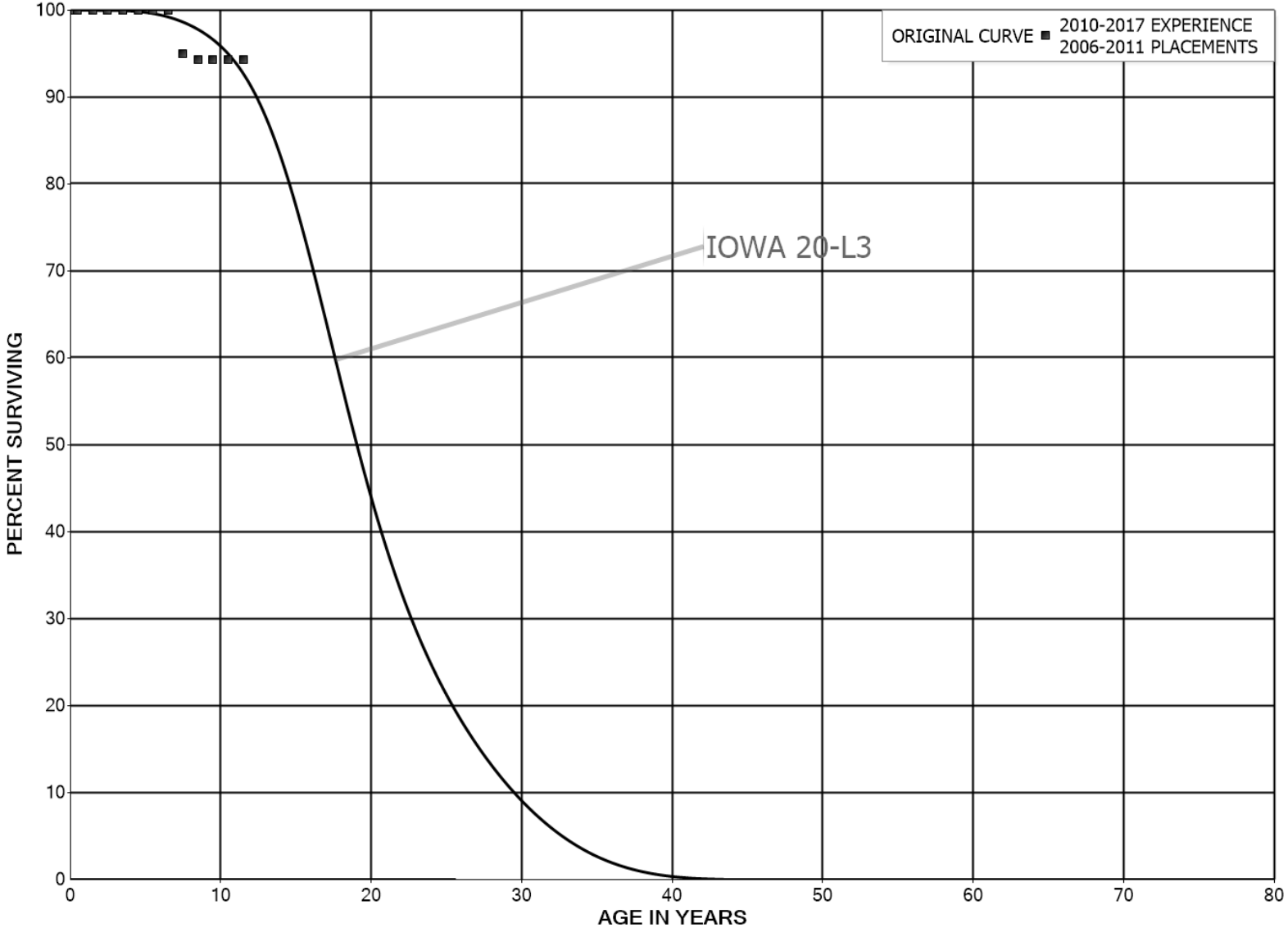
ACCOUNT 382 OUTFALL LINES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1972-2011 EXPERIENCE BAND 2011-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	14,801		0.0000		
40.5	14,801		0.0000		
41.5	14,801		0.0000		
42.5	14,801		0.0000		
43.5	14,801		0.0000		
44.5	9,638		0.0000		
45.5					

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNT 389.2 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - COLLECTION
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

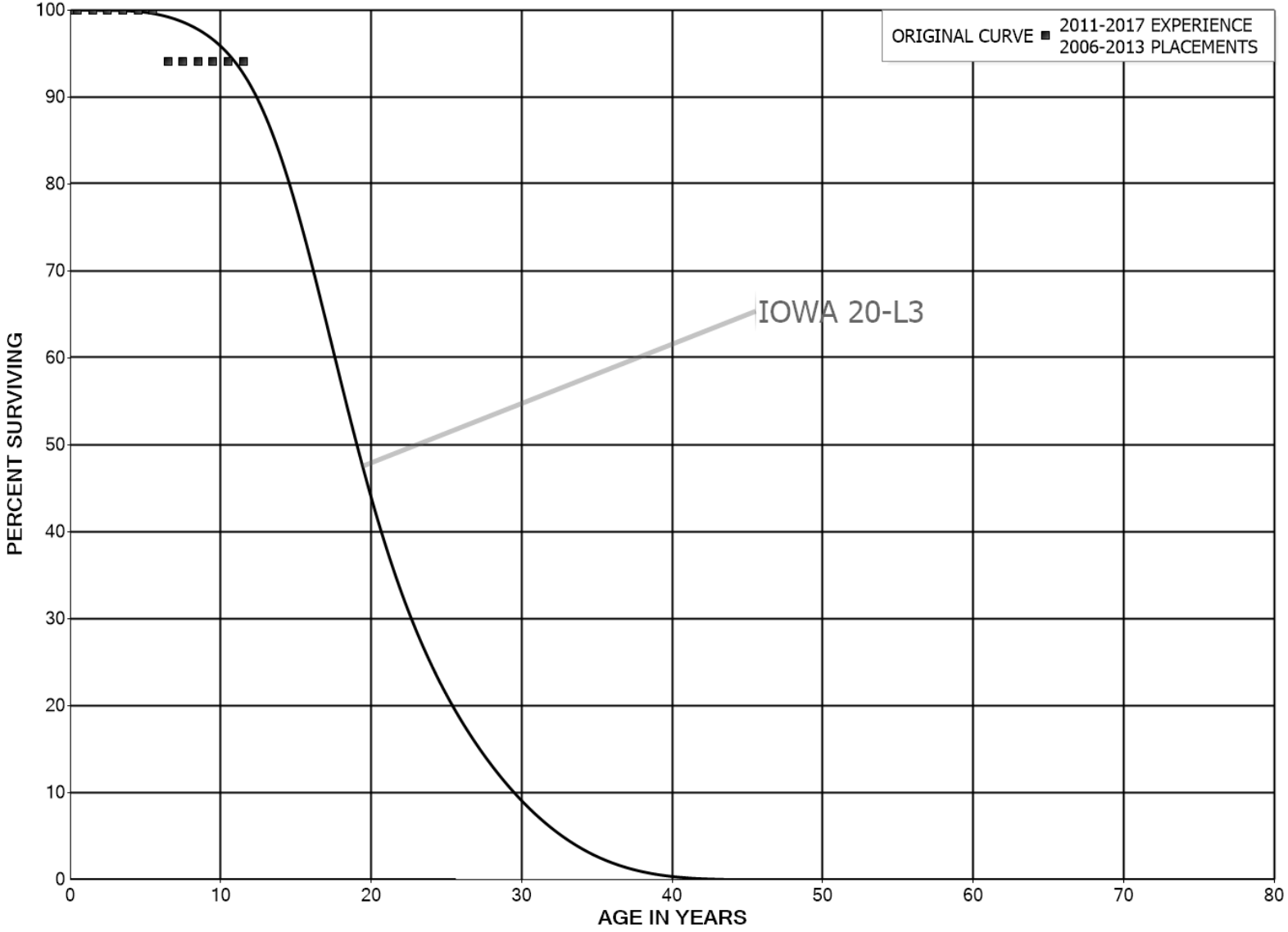
ACCOUNT 389.2 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - COLLECTION

ORIGINAL LIFE TABLE

PLACEMENT BAND 2006-2011 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	358,061		0.0000	1.0000	100.00
0.5	358,061		0.0000	1.0000	100.00
1.5	358,061		0.0000	1.0000	100.00
2.5	358,061		0.0000	1.0000	100.00
3.5	699,183		0.0000	1.0000	100.00
4.5	699,183		0.0000	1.0000	100.00
5.5	699,183		0.0000	1.0000	100.00
6.5	697,664	35,151	0.0504	0.9496	100.00
7.5	341,122	2,624	0.0077	0.9923	94.96
8.5	338,498		0.0000	1.0000	94.23
9.5	338,498		0.0000	1.0000	94.23
10.5	329,059		0.0000	1.0000	94.23
11.5					94.23

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNT 389.3 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - PUMPING
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

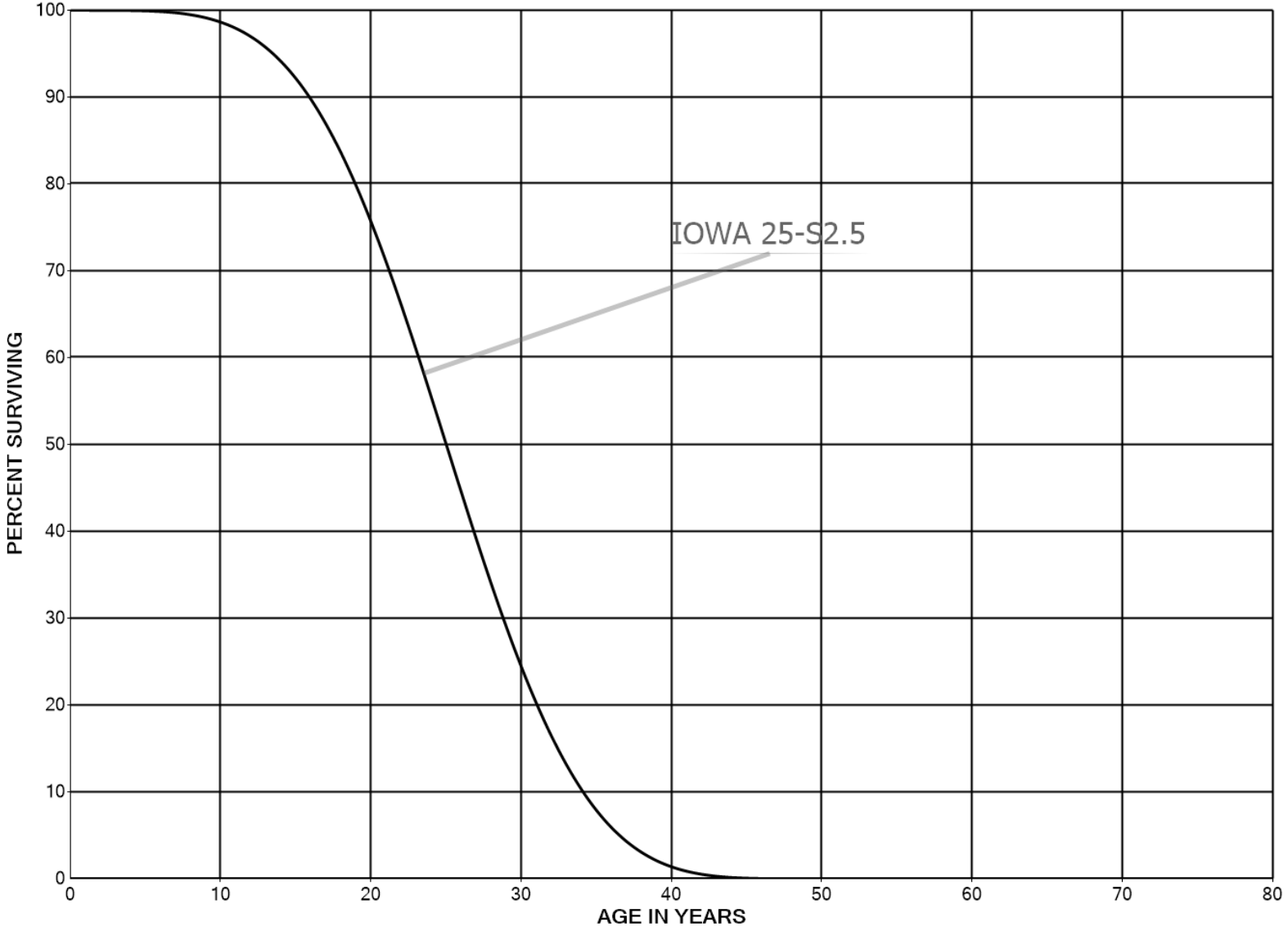
ACCOUNT 389.3 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - PUMPING

ORIGINAL LIFE TABLE

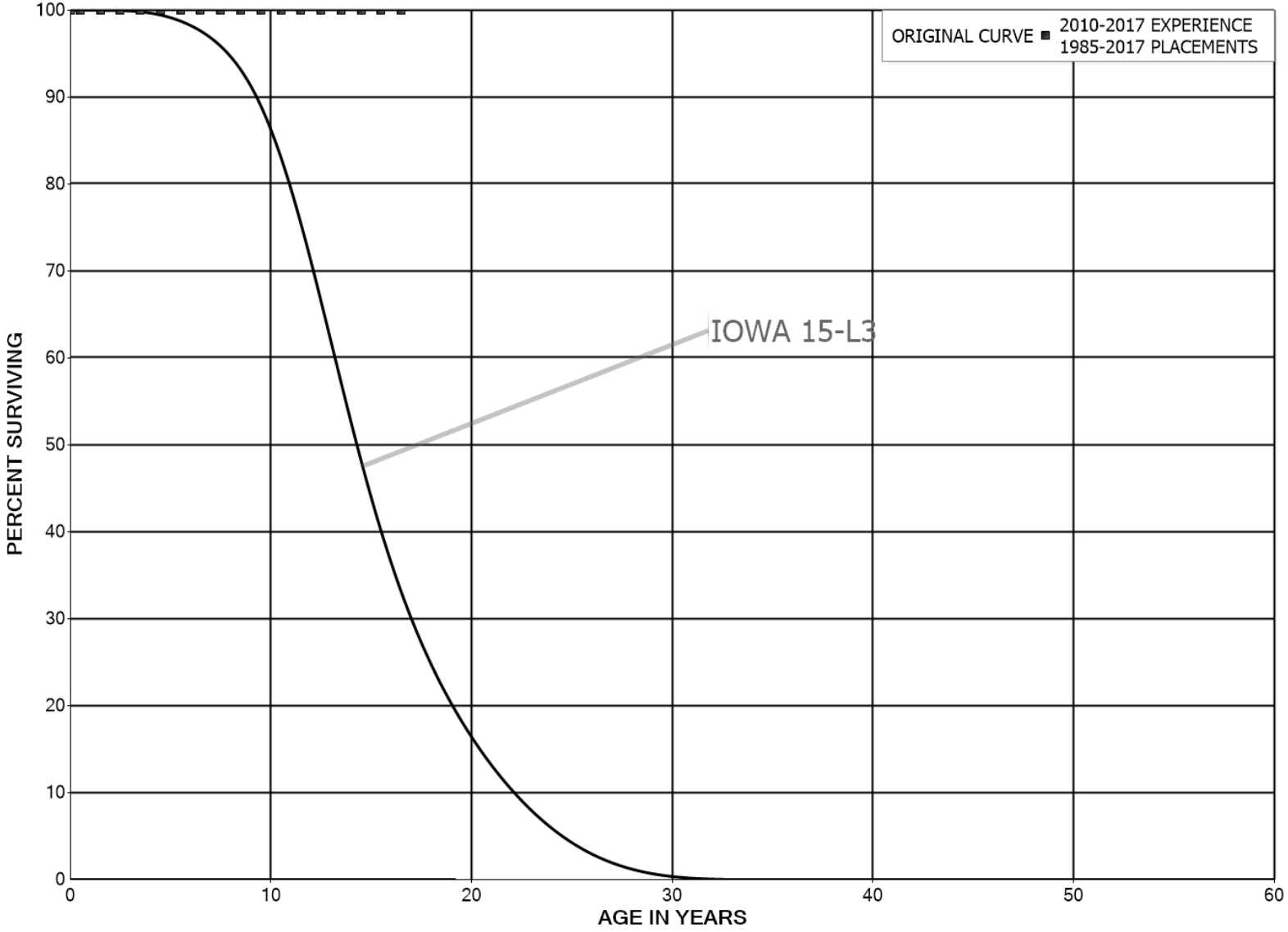
PLACEMENT BAND 2006-2013 EXPERIENCE BAND 2011-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	48,489		0.0000	1.0000	100.00
0.5	48,489		0.0000	1.0000	100.00
1.5	49,019		0.0000	1.0000	100.00
2.5	49,425		0.0000	1.0000	100.00
3.5	51,999		0.0000	1.0000	100.00
4.5	19,941		0.0000	1.0000	100.00
5.5	21,572	1,289	0.0598	0.9402	100.00
6.5	18,882		0.0000	1.0000	94.02
7.5	18,476		0.0000	1.0000	94.02
8.5	17,124		0.0000	1.0000	94.02
9.5	16,105		0.0000	1.0000	94.02
10.5	12,722		0.0000	1.0000	94.02
11.5					94.02

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNT 389.4 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - TREATMENT AND DISPOSAL
SMOOTH SURVIVOR CURVE



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNT 391 TRANSPORTATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

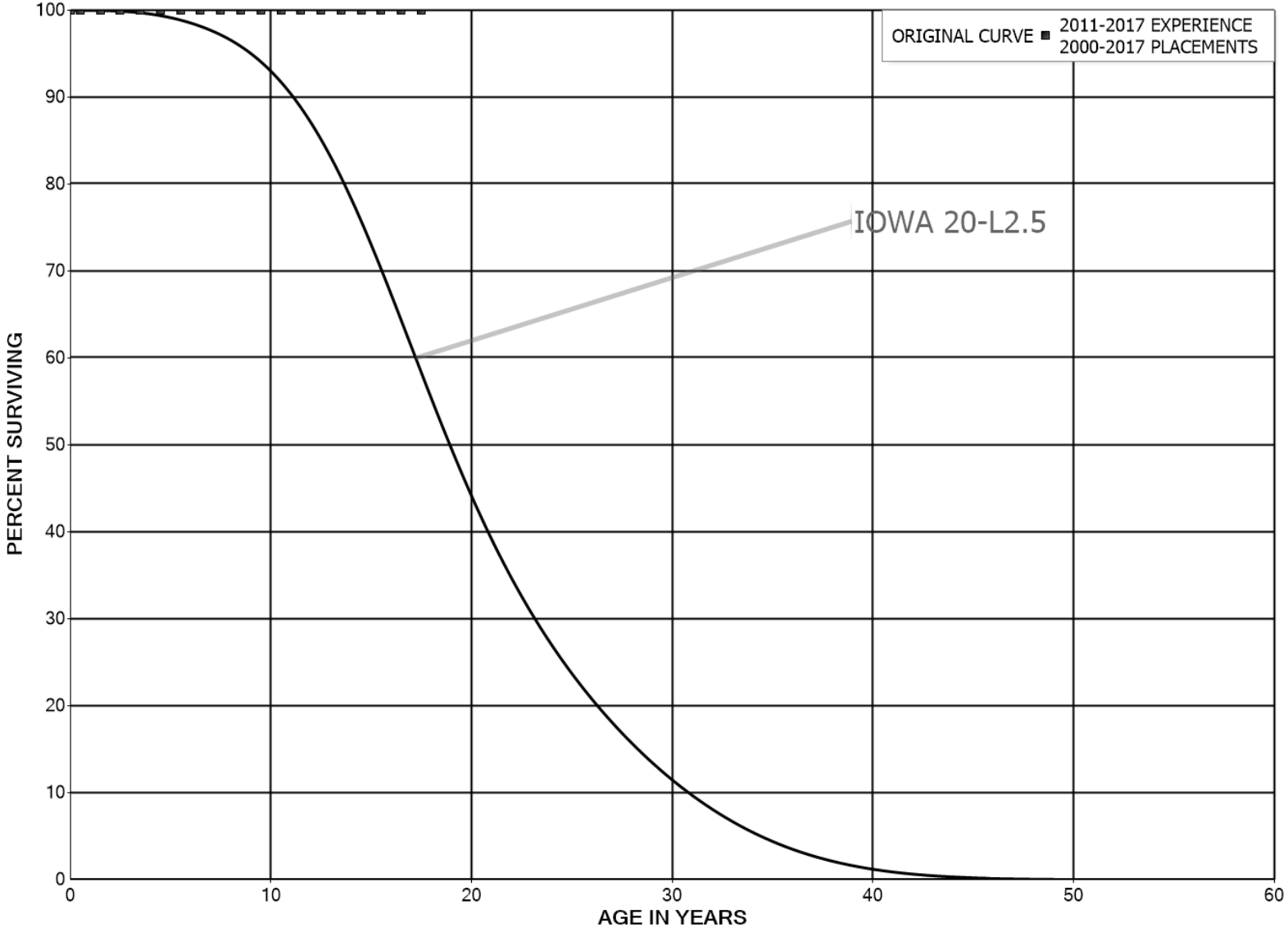
ACCOUNT 391 TRANSPORTATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1985-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	245,886		0.0000	1.0000	100.00
0.5	150,034		0.0000	1.0000	100.00
1.5	96,065		0.0000	1.0000	100.00
2.5	153,794		0.0000	1.0000	100.00
3.5	156,001		0.0000	1.0000	100.00
4.5	67,667		0.0000	1.0000	100.00
5.5	32,509		0.0000	1.0000	100.00
6.5	16,690		0.0000	1.0000	100.00
7.5	0		0.0000	1.0000	100.00
8.5	0		0.0000	1.0000	100.00
9.5	0		0.0000	1.0000	100.00
10.5	0		0.0000	1.0000	100.00
11.5	0		0.0000	1.0000	100.00
12.5	0		0.0000	1.0000	100.00
13.5	0		0.0000	1.0000	100.00
14.5	0		0.0000	1.0000	100.00
15.5	0		0.0000	1.0000	100.00
16.5					100.00
17.5					
18.5					
19.5					
20.5	12,000		0.0000		
21.5	12,000		0.0000		
22.5	12,000		0.0000		
23.5	30,000		0.0000		
24.5	30,000		0.0000		
25.5	30,000		0.0000		
26.5	12,000		0.0000		
27.5	12,000		0.0000		
28.5	0		0.0000		
29.5	0		0.0000		
30.5	0		0.0000		
31.5	0		0.0000		
32.5					

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNT 395 POWER OPERATED EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 395 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 2000-2017 EXPERIENCE BAND 2011-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	31,894		0.0000	1.0000	100.00
0.5	25,379		0.0000	1.0000	100.00
1.5	25,379		0.0000	1.0000	100.00
2.5	29,146		0.0000	1.0000	100.00
3.5	35,489		0.0000	1.0000	100.00
4.5	39,705		0.0000	1.0000	100.00
5.5	101,182		0.0000	1.0000	100.00
6.5	85,120		0.0000	1.0000	100.00
7.5	121,064		0.0000	1.0000	100.00
8.5	117,705		0.0000	1.0000	100.00
9.5	111,075		0.0000	1.0000	100.00
10.5	46,138		0.0000	1.0000	100.00
11.5	42,694		0.0000	1.0000	100.00
12.5	42,033		0.0000	1.0000	100.00
13.5	39,049		0.0000	1.0000	100.00
14.5	30,076		0.0000	1.0000	100.00
15.5	30,076		0.0000	1.0000	100.00
16.5	30,076		0.0000	1.0000	100.00
17.5					100.00

PART VII. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

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

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT (2)-(3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1905	186,418	186,418	0	0	0.0
1943	14,305	14,305	0	0	0.0
1945	4,380	4,380	0	0	0.0
1950	423,521	287,592	135,929	135,929	0.1
1955	14,926	13,252	1,674	137,603	0.1
1959	10,845	7,968	2,877	140,480	0.1
1960	23,191	17,471	5,720	146,200	0.1
1962	14,898	9,294	5,604	151,804	0.1
1965	89,760	53,358	36,402	188,206	0.1
1970	88,525	79,263	9,262	197,469	0.1
1971	308,931	167,028	141,903	339,372	0.2
1972	283,395	145,877	137,518	476,889	0.3
1973	443,845	241,813	202,032	678,921	0.4
1974	123,666	93,699	29,967	708,888	0.4
1975	240,936	167,000	73,936	782,825	0.4
1976	355,649	210,394	145,255	928,079	0.5
1977	109,357	75,546	33,811	961,890	0.5
1978	184,153	123,382	60,771	1,022,661	0.6
1979	181,286	115,175	66,111	1,088,773	0.6
1980	1,097,514	630,971	466,543	1,555,316	0.9
1981	1,121,031	493,842	627,189	2,182,505	1.2
1982	846,190	405,098	441,092	2,623,597	1.5
1983	874,513	444,707	429,806	3,053,403	1.7
1984	791,197	431,663	359,534	3,412,936	1.9
1985	814,834	396,714	418,120	3,831,057	2.1
1986	1,709,567	824,656	884,911	4,715,967	2.6
1987	428,383	184,889	243,494	4,959,462	2.7
1988	372,075	212,559	159,516	5,118,978	2.8
1989	129,449	58,741	70,708	5,189,686	2.9
1990	610,111	233,221	376,890	5,566,576	3.1
1991	614,581	382,492	232,089	5,798,665	3.2
1992	113,163	54,383	58,780	5,857,445	3.2
1993	285,471	129,874	155,597	6,013,042	3.3
1994	462,651	226,912	235,739	6,248,781	3.5
1995	4,144,696	1,700,698	2,443,998	8,692,780	4.8
1996	112,166	53,255	58,911	8,751,691	4.8
1997	272,086	107,006	165,080	8,916,770	4.9
1998	2,196,003	668,150	1,527,853	10,444,624	5.8
1999	5,635,744	2,616,018	3,019,726	13,464,349	7.5
2000	1,449,848	464,165	985,683	14,450,032	8.0
2001	2,705,863	905,451	1,800,412	16,250,444	9.0
2002	3,937,081	1,522,531	2,414,550	18,664,995	10.3
2003	3,844,419	1,675,349	2,169,070	20,834,065	11.5
2004	3,170,164	682,572	2,487,592	23,321,657	12.9
2005	13,515,165	4,811,497	8,703,668	32,025,325	17.7
2006	1,410,634	567,745	842,889	32,868,214	18.2
2007	3,267,187	978,486	2,288,701	35,156,915	19.5
2008	4,495,894	1,204,481	3,291,413	38,448,328	21.3
2009	7,873,024	2,273,824	5,599,200	44,047,528	24.4
2010	1,689,215	652,947	1,036,268	45,083,796	24.9
2011	454,574	64,868	389,706	45,473,502	25.2
2012	595,858	137,627	458,231	45,931,733	25.4
2013	2,613,439	648,380	1,965,059	47,896,791	26.5
2014	3,136,965	761,811	2,375,154	50,271,945	27.8
2015	7,670,282	1,423,264	6,247,018	56,518,963	31.3

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

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

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT (2)-(3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
2016	7,319,790	1,421,931	5,897,859	62,416,822	34.5
2017	9,649,257	1,606,862	8,042,395	70,459,217	39.0
2018	9,057,180	1,291,248	7,765,932	78,225,149	43.3
2019	31,441,576	2,205,835	29,235,741	107,460,890	59.5
2020	51,393,415	3,528,383	47,865,032	155,325,923	85.9
2021	19,606,507	634,908	18,971,599	174,297,522	96.4
2022	6,501,112	36,662	6,464,450	180,761,972	100.0
SUBTOTAL	222,531,862	41,769,891	180,761,972		
NONDEPRECIABLE	3,076,987				
TOTAL	225,608,849	41,769,891	180,761,972		

UTILITY PLANT IN SERVICE

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 354.2 STRUCTURES AND IMPROVEMENTS - COLLECTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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-S0.5						
NET SALVAGE PERCENT.. 0						
1960	2,913.60	2,339	2,882	32	15.17	2
1983	8,821.41	5,538	6,823	1,998	22.98	87
1988	51,510.77	29,727	36,626	14,885	24.73	602
1992	14,628.73	7,790	9,598	5,031	26.12	193
1995	44,665.47	22,105	27,235	17,430	27.30	638
1997	25,681.55	12,014	14,802	10,880	28.16	386
1998	60,765.34	27,563	33,960	26,805	28.61	937
1999	456.92	202	249	208	28.79	7
2000	160,081.08	68,243	84,080	76,001	29.27	2,597
2001	842,506.50	346,102	426,423	416,084	29.76	13,981
2002	12,696.11	5,040	6,210	6,486	30.00	216
2005	15,177.17	5,288	6,515	8,662	31.33	276
2007	1,358,972.52	428,892	528,426	830,547	31.98	25,971
2009	940,579.39	262,610	323,555	617,024	32.91	18,749
2010	872,493.81	227,546	280,353	592,141	33.30	17,782
2011	13,826.15	3,345	4,121	9,705	33.69	288
2014	1,509.02	274	338	1,171	34.98	33
2016	219,639.92	30,442	37,507	182,133	35.74	5,096
2017	99,901.18	11,628	14,327	85,574	36.07	2,372
2018	901.65	84	103	799	36.57	22
2019	1,478.15	102	126	1,352	36.93	37
2020	18,637,771.74	838,700	1,033,340	17,604,432	37.16	473,747
2021	1,336,564.27	26,197	32,276	1,304,288	37.42	34,855
2022	445,562.42	1,470	1,811	443,751	37.61	11,799
	25,169,104.87	2,363,241	2,911,686	22,257,418		610,673

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 36.4 2.43

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 354.3 STRUCTURES AND IMPROVEMENTS - PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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-S1						
NET SALVAGE PERCENT.. 0						
1975	800.85	547	583	218	21.74	10
1981	52,646.69	33,041	35,192	17,455	24.18	722
1982	15,700.45	9,736	10,370	5,330	24.35	219
1983	41,419.48	25,200	26,841	14,578	24.94	585
1984	4,294.95	2,578	2,746	1,549	25.14	62
1985	17,928.34	10,542	11,228	6,700	25.75	260
1990	10,879.22	5,803	6,181	4,698	27.77	169
1995	154,028.28	72,517	77,239	76,789	30.07	2,554
1998	5,770.40	2,481	2,643	3,127	31.50	99
1999	44,485.08	18,519	19,725	24,760	31.90	776
2003	205,322.17	73,136	77,898	127,424	33.88	3,761
2004	310,421.88	105,233	112,085	198,337	34.61	5,731
2005	28,497.35	9,213	9,813	18,684	35.06	533
2006	320,247.68	98,348	104,752	215,496	35.53	6,065
2007	498,777.87	144,197	153,586	345,192	36.27	9,517
2008	463,731.95	126,228	134,447	329,285	36.76	8,958
2009	701,851.04	178,060	189,655	512,196	37.50	13,659
2010	88,302.28	20,857	22,215	66,087	38.00	1,739
2013	842,336.79	151,115	160,955	681,382	40.03	17,022
2014	10,166.12	1,623	1,729	8,437	40.80	207
2016	225,500.77	27,105	28,870	196,631	42.10	4,671
2017	1,321,724.53	131,908	140,497	1,181,228	42.87	27,554
2018	179,311.92	14,184	15,108	164,204	43.64	3,763
2019	142,343.91	8,256	8,794	133,550	44.64	2,992
2020	1,319,353.27	48,948	52,135	1,267,218	45.42	27,900
2021	190,543.14	3,030	3,227	187,316	46.42	4,035
2022	63,515.78	165	176	63,340	47.05	1,346
	7,259,902.19	1,322,570	1,408,690	5,851,213		144,909

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.4 2.00

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 354.4 STRUCTURES AND IMPROVEMENTS - TREATMENT AND DISPOSAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 50-R2						
NET SALVAGE PERCENT.. 0						
1972	384,968.96	306,435	239,262	145,707	12.75	11,428
1973	25,358.10	20,028	15,638	9,720	12.98	749
1980	27,128.13	19,595	15,300	11,828	16.05	737
1981	10,328.59	7,323	5,718	4,611	16.72	276
1983	49,073.40	33,659	26,281	22,792	17.75	1,284
1985	59,836.65	39,803	31,078	28,759	18.50	1,555
1986	1,906,904.78	1,240,632	968,677	938,228	19.20	48,866
1987	615,822.31	393,757	307,443	308,379	19.60	15,734
1989	6,640.08	4,066	3,175	3,465	20.73	167
1990	2,724.83	1,635	1,277	1,448	21.16	68
1992	72,620.61	41,481	32,388	40,233	22.33	1,802
1994	325,252.20	175,994	137,415	187,837	23.53	7,983
1995	762,716.60	401,952	313,841	448,876	24.01	18,695
1998	4,946.89	2,374	1,854	3,093	25.75	120
1999	2,119,930.77	983,860	768,191	1,351,740	26.27	51,456
2000	23,571.92	10,560	8,245	15,327	26.80	572
2001	260,146.28	112,279	87,667	172,479	27.33	6,311
2002	3,536,294.61	1,466,855	1,145,311	2,390,984	27.87	85,791
2003	622,100.55	247,285	193,079	429,022	28.42	15,096
2004	35,239.51	13,384	10,450	24,790	28.98	855
2005	489,973.16	177,272	138,413	351,560	29.55	11,897
2006	670,187.69	230,142	179,693	490,495	30.12	16,285
2007	531,636.58	172,516	134,699	396,938	30.70	12,930
2008	450,074.94	137,993	107,744	342,331	31.09	11,011
2009	2,749,456.82	788,819	615,905	2,133,552	31.69	67,326
2010	292,885.76	78,113	60,990	231,896	32.30	7,179
2011	1,294,413.04	319,979	249,838	1,044,575	32.73	31,915
2012	131,815.45	29,948	23,383	108,432	33.17	3,269
2013	176,491.53	36,446	28,457	148,035	33.62	4,403
2014	209,971.46	38,887	30,363	179,608	34.09	5,269
2015	658,144.97	107,541	83,967	574,178	34.57	16,609
2016	606,138.80	85,708	66,920	539,219	34.90	15,450
2017	336,743.06	40,140	31,341	305,402	35.09	8,703
2018	1,513,953.33	145,340	113,481	1,400,472	35.31	39,662
2019	13,868,820.39	1,002,716	782,914	13,085,906	35.27	371,021

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 354.4 STRUCTURES AND IMPROVEMENTS - TREATMENT AND DISPOSAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 50-R2						
NET SALVAGE PERCENT.. 0						
2020	2,989,937.27	142,321	111,123	2,878,814	35.01	82,228
2021	1,342,892.22	29,275	22,858	1,320,034	33.62	39,263
2022	446,815.28	1,743	1,361	445,455	32.03	13,907
	39,611,957.52	9,087,856	7,095,740	32,516,218		1,027,872

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.6 2.59

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 354.5 STRUCTURES AND IMPROVEMENTS - RECLAIMED WATER TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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-R2.5						
NET SALVAGE PERCENT.. 0						
2006	28,782.49	8,341	10,839	17,943	38.60	465
2007	5,043.10	1,376	1,788	3,255	39.30	83
2008	2,260.21	581	755	1,505	39.73	38
2011	627.27	128	166	461	41.88	11
2018	1,113.34	85	111	1,002	45.27	22
2021	79.82	1	1	79	44.50	2
2022	26.61		0	26	43.35	1
	37,932.84	10,512	13,660	24,273		622

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.0 1.64

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 354.7 STRUCTURES AND IMPROVEMENTS - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 50-R3						
NET SALVAGE PERCENT.. 0						
1982	5,466.96	4,020	4,445	1,022	14.30	71
1983	12,926.45	9,317	10,302	2,624	15.01	175
1988	77,866.27	50,722	56,084	21,782	18.06	1,206
1993	40,890.19	23,512	25,997	14,893	21.25	701
1999	379,290.11	178,608	197,489	181,801	25.56	7,113
2000	6,782.96	3,069	3,393	3,390	26.33	129
2017	42,061.96	4,534	5,013	37,049	39.30	943
2019	1,565.20	99	110	1,455	40.92	36
2020	1,253.59	51	56	1,198	41.54	29
2021	202.13	4	5	197	41.80	5
2022	67.39		0	68	41.89	2
	568,373.21	273,936	302,894	265,480		10,410

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.5 1.83

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 355.2 POWER GENERATING EQUIPMENT - COLLECTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 25-R2.5						
NET SALVAGE PERCENT.. 0						
2006	18,722.97	11,354	8,942	9,781	10.22	957
2008	24,523.88	13,388	10,544	13,980	11.44	1,222
2009	526.24	270	213	313	12.06	26
2010	41,157.73	19,780	15,578	25,580	12.70	2,014
2013	3,384.57	1,268	999	2,386	14.61	163
2014	3,844.04	1,293	1,018	2,826	15.29	185
	92,159.43	47,353	37,294	54,865		4,567

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.0 4.96

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 355.3 POWER GENERATING EQUIPMENT - PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 25-R2.5						
NET SALVAGE PERCENT.. 0						
1999	220,682.20	172,198	153,640	67,042	6.41	10,459
2006	29,558.96	17,925	15,993	13,566	10.22	1,327
2008	9,020.01	4,924	4,393	4,627	11.44	404
2009	4,984.08	2,561	2,285	2,699	12.06	224
2014	3,304.93	1,112	992	2,313	15.29	151
2015	11,239.45	3,346	2,985	8,254	15.93	518
2017	168,217.45	36,352	32,435	135,782	17.23	7,881
2018	9,304.00	1,615	1,441	7,863	17.85	441
2020	59,985.48	5,099	4,549	55,436	18.83	2,944
2021	14,393.01	550	491	13,902	18.90	736
2022	4,798.18	32	29	4,770	18.60	256
	535,487.75	245,714	219,233	316,255		25,341

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.5 4.73

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 355.4 POWER GENERATING EQUIPMENT - TREATMENT AND DISPOSAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 25-R2.5						
NET SALVAGE PERCENT.. 0						
1972	12,611.59	12,612	12,612			
1999	109,436.70	85,393	79,336	30,101	6.41	4,696
2000	8,153.36	6,189	5,750	2,403	6.90	348
2002	73,617.15	52,489	48,766	24,851	7.95	3,126
2003	8,221.33	5,657	5,256	2,965	8.50	349
2007	7,045.19	4,063	3,775	3,270	10.83	302
2008	216,778.79	118,340	109,946	106,833	11.44	9,339
2010	156,581.83	75,253	69,915	86,667	12.70	6,824
2011	57,266.63	25,547	23,735	33,532	13.35	2,512
2012	1,213.43	498	463	750	14.00	54
2013	5,405.76	2,024	1,880	3,526	14.61	241
2014	6,796.21	2,286	2,124	4,672	15.29	306
2015	41,089.16	12,232	11,364	29,725	15.93	1,866
2016	89,782.45	23,128	21,488	68,294	16.57	4,122
2017	8,673.59	1,874	1,741	6,933	17.23	402
2018	42,504.76	7,379	6,856	35,649	17.85	1,997
2019	1,557,600.63	202,644	188,271	1,369,330	18.39	74,461
2020	935,944.61	79,555	73,913	862,032	18.83	45,780
2021	157,647.77	6,022	5,594	152,054	18.90	8,045
2022	51,144.73	343	319	50,826	18.60	2,733
	3,547,515.67	723,528	673,104	2,874,412		167,503

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.2 4.72

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 360 COLLECTION MAINS - FORCE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
1955	3,746.07	2,875	2,357	1,389	20.21	69
1959	6,654.55	4,927	4,039	2,616	22.00	119
1960	13,021.37	9,568	7,844	5,177	22.29	232
1962	13,248.74	9,499	7,787	5,462	23.58	232
1965	47,478.30	32,874	26,951	20,527	25.21	814
1970	10,387.77	6,720	5,509	4,879	28.25	173
1972	571,006.09	360,762	295,758	275,248	28.99	9,495
1973	493,160.64	305,316	250,302	242,859	29.99	8,098
1974	4,631.77	2,831	2,321	2,311	30.38	76
1976	206,424.72	121,832	99,880	106,545	31.77	3,354
1977	37,372.46	21,743	17,825	19,547	32.17	608
1980	650,610.06	358,551	293,945	356,665	34.01	10,487
1981	1,419,667.04	769,460	630,814	788,853	34.44	22,905
1982	358,036.96	189,294	155,186	202,851	35.44	5,724
1983	114,059.24	59,220	48,549	65,510	35.88	1,826
1984	256,460.11	130,692	107,143	149,317	36.33	4,110
1985	340,179.46	168,763	138,354	201,825	37.33	5,407
1986	27,552.15	13,396	10,982	16,570	37.78	439
1987	55,825.94	26,579	21,790	34,036	38.24	890
1988	116,138.46	53,702	44,026	72,112	39.24	1,838
1990	235,741.30	104,033	85,288	150,453	40.19	3,744
1991	63,082.94	26,962	22,104	40,979	41.19	995
1993	89,860.60	36,429	29,865	59,996	42.17	1,423
1995	1,422,148.01	540,132	442,808	979,340	43.68	22,421
1996	60,887.69	22,419	18,379	42,509	44.18	962
1997	107,554.01	38,332	31,425	76,129	44.69	1,703
1998	724,366.26	247,733	203,095	521,271	45.69	11,409
1999	143,744.38	47,421	38,876	104,868	46.21	2,269
2000	189,667.68	60,238	49,384	140,284	46.74	3,001
2001	1,222,088.36	370,293	303,572	918,516	47.74	19,240
2002	4,832.75	1,403	1,150	3,683	48.28	76
2003	112,223.71	31,142	25,531	86,693	48.82	1,776
2004	934,184.40	247,092	202,570	731,614	49.36	14,822
2005	4,535,473.98	1,139,311	934,023	3,601,451	49.92	72,144
2006	82,449.81	19,475	15,966	66,484	50.92	1,306
2007	264,914.33	58,996	48,366	216,548	51.48	4,206
2008	1,586,516.34	331,582	271,836	1,314,680	52.04	25,263
2009	862,277.62	168,230	137,917	724,361	52.61	13,769
2010	115,772.63	20,955	17,179	98,594	53.18	1,854
2011	14,681.09	2,446	2,005	12,676	53.77	236
2012	130,851.58	19,903	16,317	114,535	54.35	2,107

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 360 COLLECTION MAINS - FORCE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
2013	92,138.85	12,660	10,379	81,760	54.94	1,488
2014	140,514.37	17,199	14,100	126,414	55.54	2,276
2015	511,241.44	55,214	45,265	465,976	55.75	8,358
2016	121,342.11	11,236	9,211	112,131	56.36	1,990
2017	5,432,194.00	420,452	344,693	5,087,501	56.60	89,885
2018	106,751.99	6,608	5,417	101,335	56.85	1,782
2019	647,139.39	29,704	24,352	622,787	57.13	10,901
2020	391,438.73	11,704	9,595	381,844	56.73	6,731
2021	2,106,078.62	28,221	23,136	2,082,943	55.43	37,578
2022	703,001.27	1,617	1,326	701,676	53.64	13,081
	27,900,822.14	6,777,746	5,556,492	22,344,330		455,692

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 49.0 1.63

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 361 COLLECTION MAINS - GRAVITY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
1950	421,490.56	338,710	285,562	135,929	17.54	7,750
1965	36,462.28	25,246	21,285	15,177	25.21	602
1970	35,817.88	23,171	19,535	16,283	28.25	576
1971	307,115.37	196,370	165,557	141,558	28.62	4,946
1972	92,568.68	58,485	49,308	43,261	28.99	1,492
1973	32,887.21	20,360	17,165	15,722	29.99	524
1975	61,390.11	37,024	31,214	30,176	30.77	981
1977	388.35	226	191	197	32.17	6
1978	61,995.95	35,530	29,955	32,041	32.59	983
1979	51,842.32	29,032	24,476	27,366	33.59	815
1980	174,907.70	96,392	81,267	93,641	34.01	2,753
1981	39,097.39	21,191	17,866	21,231	34.44	616
1982	464,792.79	245,736	207,177	257,616	35.44	7,269
1983	442,988.28	230,000	193,910	249,078	35.88	6,942
1985	165,947.97	82,327	69,409	96,539	37.33	2,586
1986	281,357.31	136,796	115,331	166,026	37.78	4,395
1987	104,295.83	49,655	41,863	62,433	38.24	1,633
1988	43,208.53	19,980	16,845	26,364	39.24	672
1989	100,694.53	45,514	38,372	62,323	39.71	1,569
1990	333,417.35	147,137	124,049	209,368	40.19	5,209
1991	89,238.28	38,140	32,155	57,083	41.19	1,386
1992	13,098.56	5,456	4,600	8,499	41.68	204
1993	87,427.20	35,443	29,882	57,545	42.17	1,365
1995	848,694.12	322,334	271,755	576,939	43.68	13,208
1998	1,221,889.14	417,886	352,314	869,575	45.69	19,032
1999	4,161,101.77	1,372,747	1,157,345	3,003,757	46.21	65,002
2000	924,454.88	293,607	247,536	676,919	46.74	14,483
2001	637,417.64	193,138	162,832	474,586	47.74	9,941
2003	981,466.31	272,357	229,621	751,845	48.82	15,400
2004	2,588,948.57	684,777	577,326	2,011,623	49.36	40,754
2005	1,164,546.40	292,534	246,632	917,914	49.92	18,388
2006	40,679.34	9,608	8,100	32,579	50.92	640
2007	883,527.95	196,762	165,887	717,641	51.48	13,940
2008	747,216.62	156,168	131,663	615,554	52.04	11,828
2009	1,395,359.37	272,235	229,518	1,165,841	52.61	22,160
2010	1,141,179.09	206,553	174,142	967,037	53.18	18,184
2011	111,557.34	18,585	15,669	95,888	53.77	1,783
2012	114,842.57	17,468	14,727	100,116	54.35	1,842
2013	700,074.98	96,190	81,097	618,978	54.94	11,266
2014	1,220,704.72	149,414	125,969	1,094,736	55.54	19,711
2015	2,621,389.32	283,110	238,686	2,382,703	55.75	42,739

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 361 COLLECTION MAINS - GRAVITY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
2016	1,219,733.57	112,947	95,224	1,124,510	56.36	19,952
2017	2,530,323.79	195,847	165,116	2,365,208	56.60	41,788
2018	2,695,504.68	166,852	140,671	2,554,834	56.85	44,940
2019	9,599,875.49	440,634	371,493	9,228,382	57.13	161,533
2020	2,663,602.09	79,642	67,145	2,596,457	56.73	45,769
2021	1,467,757.00	19,668	16,581	1,451,176	55.43	26,180
2022	476,077.16	1,095	924	475,154	53.64	8,858
	45,600,354.34	8,190,079	6,904,947	38,695,408		744,595

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 52.0 1.63

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 362 SPECIAL COLLECTING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 40-R3						
NET SALVAGE PERCENT.. 0						
1995	11,400.44	7,381	5,031	6,370	14.57	437
	11,400.44	7,381	5,031	6,370		437
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					14.6	3.83

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 363 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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-R4						
NET SALVAGE PERCENT.. 0						
1943	14,304.89	13,181	14,305			
1945	4,380.33	4,001	4,380			
1950	2,030.38	1,806	2,030			
1955	11,179.62	9,552	10,895	285	11.38	25
1959	4,190.77	3,445	3,929	262	13.59	19
1960	7,256.06	5,914	6,745	511	14.01	36
1962	1,649.41	1,321	1,507	142	14.88	10
1965	5,819.15	4,491	5,122	697	16.78	42
1970	5,808.65	4,178	4,765	1,044	20.19	52
1971	1,815.53	1,290	1,471	345	20.68	17
1972	50,350.33	35,069	39,998	10,352	21.68	477
1973	4,279.43	2,942	3,356	923	22.17	42
1974	119,175.87	80,241	91,519	27,657	23.17	1,194
1975	178,838.88	118,713	135,399	43,440	23.68	1,834
1976	149,401.83	97,051	110,692	38,710	24.68	1,568
1977	72,070.84	46,118	52,600	19,471	25.18	773
1978	98,738.21	61,771	70,453	28,285	26.18	1,080
1979	130,067.04	80,069	91,323	38,744	26.69	1,452
1980	272,847.81	164,036	187,092	85,756	27.69	3,097
1981	117,502.90	69,432	79,191	38,312	28.21	1,358
1982	114,923.06	66,242	75,553	39,370	29.21	1,348
1983	218,257.91	123,490	140,847	77,411	29.74	2,603
1984	583,494.70	321,622	366,828	216,667	30.74	7,048
1985	198,020.00	106,258	121,193	76,827	31.74	2,421
1986	80,923.31	42,525	48,502	32,421	32.28	1,004
1987	128,362.84	65,568	74,784	53,579	33.28	1,610
1988	28,113.33	13,947	15,907	12,206	34.28	356
1989	1,317.99	639	729	589	34.82	17
1990	17,318.66	8,138	9,282	8,037	35.82	224
1991	21,184.02	9,641	10,996	10,188	36.82	277
1992	5,563.57	2,466	2,813	2,751	37.36	74
1993	6,513.36	2,790	3,182	3,331	38.36	87
1994	5,899.83	2,440	2,783	3,117	39.36	79
1995	98,303.37	39,184	44,692	53,611	40.36	1,328
1996	14,259.12	5,507	6,281	7,978	40.92	195
1997	128,455.83	47,683	54,385	74,071	41.92	1,767
1998	168,683.84	60,085	68,530	100,154	42.92	2,334
1999	1,081,970.82	369,168	421,057	660,914	43.92	15,048
2000	104,128.97	33,967	38,741	65,388	44.92	1,456
2001	368,870.55	114,793	130,928	237,943	45.92	5,182
2002	5,187.41	1,547	1,764	3,423	46.48	74

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 363 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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-R4						
NET SALVAGE PERCENT.. 0						
2003	48,743.75	13,799	15,739	33,005	47.48	695
2004	327,624.94	87,803	100,144	227,481	48.48	4,692
2005	2,599,625.34	657,445	749,853	1,849,772	49.48	37,384
2006	154,252.51	36,681	41,837	112,416	50.48	2,227
2007	176,766.20	39,366	44,899	131,867	51.48	2,562
2008	186,641.99	38,747	44,193	142,449	52.48	2,714
2009	300,032.38	57,756	65,874	234,158	53.48	4,378
2010	299,124.20	53,065	60,524	238,600	54.48	4,380
2011	10,814.80	1,755	2,002	8,813	55.48	159
2012	8,159.51	1,201	1,370	6,790	56.48	120
2013	88,261.99	11,739	13,389	74,873	57.04	1,313
2014	192,030.49	22,621	25,800	166,230	58.04	2,864
2015	370,908.70	38,055	43,404	327,505	59.04	5,547
2016	230,398.74	20,137	22,967	207,432	60.04	3,455
2017	337,014.23	24,332	27,752	309,262	61.04	5,067
2018	377,192.22	21,500	24,522	352,670	62.04	5,685
2019	822,148.26	34,366	39,196	782,952	63.04	12,420
2020	472,248.81	12,562	14,328	457,921	64.04	7,151
2021	487,771.14	5,561	6,343	481,428	65.04	7,402
2022	143,660.28	273	311	143,349	65.66	2,183
	12,264,880.90	3,421,085	3,900,996	8,363,885		170,006

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 49.2 1.39

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 364 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 25-S2.5						
NET SALVAGE PERCENT.. 0						
2000	2,930.87	2,276	1,717	1,214	6.26	194
2003	52,286.86	37,155	28,028	24,259	7.64	3,175
2007	9,375.47	5,628	4,245	5,130	9.82	522
2008	43,732.39	24,836	18,735	24,997	10.46	2,390
2009	22,190.60	11,828	8,923	13,268	11.17	1,188
2010	13,678.28	6,798	5,128	8,550	11.89	719
2013	1,170.11	444	335	835	14.29	58
2014	1,744.66	590	445	1,300	15.19	86
2015	12,604.36	3,726	2,811	9,793	16.08	609
2017	24,776.44	5,178	3,906	20,870	17.98	1,161
2018	8,807.15	1,457	1,099	7,708	18.93	407
2019	475,251.29	57,648	43,487	431,764	19.93	21,664
2020	45,347.38	3,510	2,648	42,699	20.87	2,046
2021	34,601.41	1,149	866	33,735	21.87	1,543
2022	9,821.31	54	41	9,780	22.50	435
	758,318.58	162,277	122,414	635,905		36,197

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.6 4.77

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 370.3 RECEIVING WELLS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 40-S2.5						
NET SALVAGE PERCENT.. 0						
1999	461,295.54	268,659	272,037	189,259	16.31	11,604
2005	51,250.80	22,919	23,208	28,043	20.70	1,355
2006	15,727.19	6,664	6,747	8,980	21.42	419
2009	1,330.99	462	468	863	24.01	36
	529,604.52	298,704	302,460	227,144		13,414

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.9 2.53

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 371.3 PUMPING EQUIPMENT - PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 25-L0.5						
NET SALVAGE PERCENT.. 0						
1905	186,417.88	186,418	186,418			
1970	63,854.98	56,837	63,855			
1975	154.09	134	154			
1978	22,876.80	19,516	22,571	306	7.53	41
1987	33,272.90	26,362	30,488	2,785	9.11	306
1988	13,996.97	11,007	12,730	1,267	9.17	138
1996	27,838.20	19,712	22,797	5,041	10.61	475
1999	1,102,314.40	739,763	855,556	246,758	11.15	22,131
2002	17,167.48	10,816	12,509	4,658	11.60	402
2003	3,411.10	2,098	2,426	985	11.74	84
2005	2,375,537.43	1,380,662	1,596,774	778,763	12.07	64,521
2006	51,710.13	29,077	33,628	18,082	12.26	1,475
2007	50,921.49	27,717	32,055	18,866	12.35	1,528
2008	131,923.02	69,114	79,932	51,991	12.50	4,159
2009	1,109,750.80	557,539	644,809	464,942	12.63	36,813
2010	172,306.13	82,604	95,534	76,772	12.76	6,017
2011	362,807.07	164,968	190,790	172,017	12.89	13,345
2012	39,797.35	16,993	19,653	20,144	13.08	1,540
2013	261,022.08	103,913	120,178	140,844	13.23	10,646
2014	558,939.38	205,354	237,498	321,441	13.35	24,078
2015	607,054.32	202,028	233,651	373,403	13.53	27,598
2016	671,062.43	198,702	229,804	441,258	13.67	32,279
2017	1,187,960.88	304,118	351,721	836,240	13.80	60,597
2018	1,253,934.09	266,085	307,735	946,199	13.92	67,974
2019	763,124.21	125,687	145,360	617,764	13.94	44,316
2020	2,686,173.56	300,851	347,943	2,338,231	13.88	168,460
2021	997,707.11	52,679	60,925	936,782	13.45	69,649
2022	322,859.92	3,067	3,547	319,313	13.03	24,506
	15,075,896.20	5,163,821	5,941,041	9,134,855		683,078

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.4 4.53

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 371.5 PUMPING EQUIPMENT - RECLAIMED WATER TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 25-L0.5						
NET SALVAGE PERCENT.. 0						
1970	6.61	6	6	1	6.39	
1972	322.64	284	263	60	6.75	9
1975	527.39	459	425	102	7.01	15
1978	661.19	564	522	139	7.53	18
1981	852.42	712	659	193	8.03	24
1989	10,032.32	7,787	7,212	2,820	9.44	299
1990	5,296.47	4,070	3,769	1,527	9.57	160
1995	37,286.74	26,832	24,851	12,436	10.42	1,193
1999	3,387.66	2,273	2,105	1,283	11.15	115
2001	113,279.03	73,099	67,701	45,578	11.41	3,995
2005	7,424.42	4,315	3,997	3,427	12.07	284
2006	192.36	108	100	92	12.26	8
2008	328.19	172	159	169	12.50	14
2010	3,800.03	1,822	1,687	2,113	12.76	166
2011	4,236.54	1,926	1,784	2,453	12.89	190
2017	1,496.05	383	355	1,141	13.80	83
2021	13,719.38	724	671	13,048	13.45	970
2022	4,593.67	44	40	4,553	13.03	349
	207,443.11	125,580	116,306	91,137		7,892

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.5 3.80

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 380 TREATMENT AND DISPOSAL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 40-S0						
NET SALVAGE PERCENT.. 0						
1970	5,366.10	4,499	4,904	462	9.98	46
1972	25,276.55	20,750	22,617	2,660	10.85	245
1973	178,213.31	145,083	158,135	20,078	11.13	1,804
1977	20,350.18	15,936	17,370	2,980	12.39	241
1980	416,103.47	314,449	342,737	73,366	13.50	5,435
1982	29,268.99	21,524	23,460	5,809	14.30	406
1985	32,921.71	23,351	25,452	7,470	15.06	496
1986	65,463.25	45,634	49,739	15,724	15.53	1,012
1987	3,938.61	2,710	2,954	985	15.76	62
1988	41,240.51	27,837	30,341	10,900	16.25	671
1989	5,486.47	3,647	3,975	1,511	16.51	92
1990	4,733.47	3,096	3,375	1,358	16.80	81
1991	466,043.68	299,526	326,472	139,572	17.10	8,162
1992	7,251.44	4,573	4,984	2,267	17.42	130
1993	60,779.54	37,568	40,948	19,832	17.76	1,117
1994	131,499.44	79,557	86,714	44,785	18.12	2,472
1995	765,453.12	452,536	493,246	272,207	18.50	14,714
1996	9,180.98	5,319	5,798	3,383	18.69	181
1997	10,394.44	5,866	6,394	4,000	19.11	209
1998	9,581.22	5,279	5,754	3,827	19.35	198
1999	1,211,695.99	650,560	709,085	502,611	19.62	25,617
2001	7,497.05	3,796	4,137	3,360	20.23	166
2002	1,159,494.80	567,921	619,011	540,484	20.57	26,275
2003	2,746,616.78	1,297,776	1,414,525	1,332,092	20.93	63,645
2004	11,979.31	5,465	5,957	6,022	21.16	285
2005	2,231,945.16	979,378	1,067,483	1,164,462	21.42	54,363
2006	49,596.83	20,855	22,731	26,866	21.70	1,238
2007	70,110.90	28,128	30,658	39,453	22.01	1,793
2008	593,372.91	226,787	247,189	346,184	22.22	15,580
2009	302,095.77	109,389	119,230	182,866	22.46	8,142
2010	250,755.16	85,457	93,145	157,610	22.73	6,934
2011	553,063.74	175,985	191,817	361,247	23.03	15,686
2012	135,270.54	39,959	43,554	91,717	23.25	3,945
2013	198,487.18	53,830	58,673	139,814	23.51	5,947
2014	635,616.10	156,616	170,705	464,911	23.70	19,616
2015	2,609,574.52	574,106	625,753	1,983,822	23.93	82,901
2016	3,593,397.42	692,088	754,348	2,839,049	24.10	117,803
2017	5,000,611.76	819,600	893,332	4,107,280	24.23	169,512
2018	1,676,320.40	223,118	243,190	1,433,130	24.42	58,687
2019	2,999,506.16	302,650	329,876	2,669,630	24.50	108,964

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 380 TREATMENT AND DISPOSAL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 40-S0						
NET SALVAGE PERCENT.. 0						
2020	18,857,370.82	1,257,787	1,370,938	17,486,433	24.50	713,732
2021	11,077,074.02	330,097	359,792	10,717,282	24.38	439,593
2022	3,683,148.34	18,784	20,474	3,662,674	24.33	150,541
	61,943,148.14	10,138,872	11,050,972	50,892,176		2,128,739
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					23.9	3.44

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 381.4 PLANT SEWERS - TREATMENT AND DISPOSAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 40-R1.5						
NET SALVAGE PERCENT.. 0						
1973	5,163.10	4,405	3,668	1,495	8.39	178
2006	27,208.44	11,142	9,279	17,929	22.71	789
2007	24,236.77	9,438	7,860	16,377	23.13	708
2008	8,178.49	3,014	2,510	5,668	23.56	241
2009	11,218.89	3,891	3,240	7,979	24.01	332
2013	31,735.34	8,108	6,753	24,982	25.50	980
2014	14,634.76	3,381	2,816	11,819	25.81	458
2021	3.80			4	23.58	
2022	1.27		0	2	21.71	
	122,380.86	43,379	36,126	86,255		3,686

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.4 3.01

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 381.5 PLANT SEWERS - RECLAIMED WATER TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 40-R1.5						
NET SALVAGE PERCENT.. 0						
2008	4,015.94	1,480	1,094	2,922	23.56	124
2010	2,248.23	732	541	1,707	24.35	70
2021	0.20					
2022	0.07		0			
	6,264.44	2,212	1,635	4,629		194

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.9 3.10

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 382 OUTFALL LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 40-R2.5						
NET SALVAGE PERCENT.. 0						
1972	9,637.69	8,631	8,322	1,316	5.81	227
1973	5,163.10	4,606	4,441	722	5.90	122
2003	35,788.00	17,178	16,562	19,226	20.31	947
2011	7,619.38	2,261	2,180	5,440	25.48	214
	58,208.17	32,676	31,505	26,703		1,510

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.7 2.59

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 389.2 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - COLLECTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 20-L3						
NET SALVAGE PERCENT.. 0						
2006	329,059.46	239,950	214,509	114,550	5.85	19,581
2007	9,438.16	6,654	5,949	3,489	6.17	565
2010	319,816.58	193,905	173,346	146,471	7.63	19,197
2011	994.14	562	502	492	8.26	60
	659,308.34	441,071	394,306	265,002		39,403

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.7 5.98

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 389.3 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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-L3						
NET SALVAGE PERCENT.. 0						
2006	12,721.54	9,277	8,924	3,798	5.85	649
2007	3,383.22	2,385	2,294	1,089	6.17	176
2008	1,019.00	689	663	356	6.58	54
2009	1,352.64	871	838	515	7.05	73
2010	406.00	246	237	169	7.63	22
2011	1,400.22	792	762	638	8.26	77
2013	46,874.49	22,228	21,381	25,493	9.70	2,628
	67,157.11	36,488	35,099	32,058		3,679

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.7 5.48

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 389.4 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - TREATMENT AND DISPOSAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 25-S2.5						
NET SALVAGE PERCENT.. 0						
2008	1,057.47	601	751	306	10.46	29
2009	10,978.70	5,852	7,309	3,670	11.17	329
	12,036.17	6,453	8,060	3,976		358

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.1 2.97

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 390.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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	2,385.62	1,879	2,386			
2007	1,881.61	1,388	1,882			
2010	2,209.99	1,298	2,210			
2014	2,692.49	1,043	2,332	360	12.25	29
2016	1,025.75	295	659	367	14.25	26
2019	7,487.58	1,030	2,302	5,186	17.25	301
2020	9,915.80	868	1,941	7,975	18.25	437
2021	19,935.23	748	1,672	18,263	19.25	949
2022	6,645.08	42	94	6,551	19.88	330
	54,179.15	8,591	15,478	38,701		2,072

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.7 3.82

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 390.2 OFFICE FURNITURE AND EQUIPMENT - OFFICE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
2015	114,001.23	76,951	50,439	63,562	3.25	19,558
2016	67,476.93	38,799	25,432	42,045	4.25	9,893
2017	38,326.49	18,205	11,933	26,393	5.25	5,027
2018	8,441.84	3,166	2,075	6,367	6.25	1,019
2019	9,564.42	2,630	1,724	7,840	7.25	1,081
2021	10,955.86	822	539	10,417	9.25	1,126
2022	3,651.95	46	30	3,622	9.88	367
	252,418.72	140,619	92,172	160,247		38,071

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.2 15.08

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 390.3 OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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	81,121.03	60,841	50,169	30,952	1.25	24,762
2019	178,483.76	98,166	80,947	97,537	2.25	43,350
2020	164,867.13	57,703	47,581	117,286	3.25	36,088
2021	529,466.06	79,420	65,489	463,977	4.25	109,171
2022	176,488.69	4,412	3,638	172,851	4.88	35,420
	1,130,426.67	300,542	247,824	882,603		248,791

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.5 22.01

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 390.4 OFFICE FURNITURE AND EQUIPMENT - COMPUTER SOFTWARE - 10 YEARS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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	109,270.90	84,685	83,988	25,283	2.25	11,237
2015	9,836.41	6,640	6,585	3,251	3.25	1,000
2016	233.83	134	133	101	4.25	24
2017	74,235.26	35,262	34,972	39,263	5.25	7,479
2018	72,975.79	27,366	27,141	45,835	6.25	7,334
2019	35,485.70	9,759	9,679	25,807	7.25	3,560
2020	64,611.91	11,307	11,214	53,398	8.25	6,472
2021	250,359.51	18,777	18,623	231,737	9.25	25,053
2022	83,453.17	1,043	1,034	82,419	9.88	8,342
	700,462.48	194,973	193,369	507,094		70,501

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.2 10.06

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 390.41 OFFICE FURNITURE AND EQUIPMENT - COMPUTER SOFTWARE - 15 YEARS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
2014	46,188.87	23,864	33,498	12,691	7.25	1,750
2015	16,989.67	7,645	10,731	6,259	8.25	759
2016	65,789.80	25,219	35,401	30,389	9.25	3,285
2017	45,063.28	14,270	20,031	25,032	10.25	2,442
2018	122,239.14	30,560	42,898	79,341	11.25	7,053
2019	20,806.95	3,815	5,355	15,452	12.25	1,261
2021	216,510.20	10,826	15,197	201,313	14.25	14,127
2022	72,170.07	601	843	71,327	14.88	4,793
	605,757.98	116,800	163,954	441,804		35,470

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.5 5.86

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 391 TRANSPORTATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 15-L3						
NET SALVAGE PERCENT.. 0						
1989	5,277.92	5,203	5,278			
2013	85,716.07	51,678	85,716			
2014	16,125.32	8,824	16,125			
2015	26,006.15	12,639	24,946	1,060	7.14	148
2016	59,752.30	25,114	49,569	10,183	7.93	1,284
2017	90,422.05	31,829	62,823	27,599	8.74	3,158
2018	208,770.49	58,560	115,583	93,187	9.62	9,687
2019	114,526.16	23,718	46,814	67,712	10.53	6,430
2020	769,335.46	101,552	200,439	568,896	11.51	49,426
2021	42,788.27	2,422	4,780	38,008	12.50	3,041
2022	14,262.76	134	265	13,998	13.12	1,067
	1,432,982.95	321,673	612,338	820,645		74,241

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.1 5.18

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 392 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
2005	4,484.78	3,756	3,599	886	3.25	273
2009	5,075.00	3,235	3,100	1,975	7.25	272
	9,559.78	6,991	6,699	2,860		545
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					5.2	5.70

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 393 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
2004	828.00	735	406	422	2.25	188
2005	17,079.00	14,304	7,899	9,180	3.25	2,825
2006	5,414.38	4,264	2,355	3,059	4.25	720
2007	3,411.17	2,516	1,389	2,022	5.25	385
2008	1,889.56	1,299	717	1,173	6.25	188
2009	46,495.93	29,641	16,370	30,126	7.25	4,155
2011	33,817.10	18,177	10,038	23,779	9.25	2,571
2014	6,938.06	2,688	1,484	5,454	12.25	445
2015	11,505.54	3,883	2,144	9,362	13.25	707
2016	18,979.86	5,457	3,014	15,966	14.25	1,120
2017	47,945.32	11,387	6,289	41,656	15.25	2,732
2018	62,374.76	11,695	6,459	55,916	16.25	3,441
2019	11,246.56	1,546	854	10,393	17.25	602
2020	125,447.07	10,977	6,062	119,385	18.25	6,542
2021	377,756.58	14,166	7,824	369,933	19.25	19,217
2022	124,607.50	779	430	124,178	19.88	6,246
	895,736.39	133,514	73,734	822,003		52,084

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.8 5.81

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 394 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
2004	713.99	507	566	148	7.25	20
2005	38,413.18	25,737	28,750	9,663	8.25	1,171
2006	42,593.89	26,834	29,975	12,619	9.25	1,364
2007	32,179.22	18,986	21,209	10,970	10.25	1,070
2008	43,643.70	24,004	26,814	16,830	11.25	1,496
2009	8,888.55	4,533	5,064	3,825	12.25	312
2010	10,577.49	4,971	5,553	5,024	13.25	379
2011	23,126.89	9,945	11,109	12,018	14.25	843
2012	1,790.10	698	780	1,010	15.25	66
2013	6,884.99	2,410	2,692	4,193	16.25	258
2014	29,949.87	9,284	10,371	19,579	17.25	1,135
2015	152,863.70	41,273	46,104	106,760	18.25	5,850
2016	91,391.25	21,020	23,481	67,910	19.25	3,528
2017	58,013.63	11,023	12,313	45,701	20.25	2,257
2018	100,376.10	15,056	16,819	83,557	21.25	3,932
2019	1,090.83	120	134	957	22.25	43
2020	112,657.26	7,886	8,809	103,848	23.25	4,467
2021	49,871.20	1,496	1,671	48,200	24.25	1,988
2022	14,049.31	70	78	13,971	24.88	562
	819,075.15	225,853	252,292	566,783		30,741

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.4 3.75

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 395 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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-L2.5						
NET SALVAGE PERCENT.. 0						
2000	30,076.00	23,811	25,319	4,757	5.72	832
2004	2,984.00	2,219	2,359	625	6.12	102
2005	30,737.00	22,346	23,761	6,976	6.29	1,109
2006	3,444.00	2,441	2,596	848	6.47	131
2007	64,936.28	44,540	47,360	17,576	6.75	2,604
2008	6,630.00	4,385	4,663	1,967	7.04	279
2009	6,343.00	4,011	4,265	2,078	7.41	280
2010	3,767.00	2,257	2,400	1,367	7.86	174
2011	18,093.39	10,172	10,816	7,277	8.37	869
2012	3,459.34	1,804	1,918	1,541	8.94	172
2013	2,414.11	1,153	1,226	1,188	9.56	124
	172,884.12	119,139	126,683	46,201		6,676

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.9 3.86

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 396 COMMUNICATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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	24,463.32	22,425	19,259	5,204	1.25	4,163
2009	2,950.38	2,508	2,154	796	2.25	354
2011	9,314.11	6,675	5,733	3,581	4.25	843
2012	2,556.55	1,662	1,427	1,130	5.25	215
2013	127,230.97	74,218	63,739	63,492	6.25	10,159
2014	28,256.79	14,599	12,538	15,719	7.25	2,168
2015	19,657.44	8,846	7,597	12,060	8.25	1,462
2016	4,848.22	1,858	1,596	3,252	9.25	352
2017	171,135.31	54,193	46,541	124,594	10.25	12,156
2018	5,749.06	1,437	1,234	4,515	11.25	401
2019	228,196.40	41,835	35,928	192,268	12.25	15,695
2020	195,291.18	22,785	19,568	175,723	13.25	13,262
2021	259,621.20	12,981	11,148	248,473	14.25	17,437
2022	17,809.04	148	127	17,682	14.88	1,188
	1,097,079.97	266,170	228,589	868,491		79,855

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.9 7.28

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 396.7 COMMUNICATION EQUIPMENT - SCADA

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
2016	33,295.71	19,145	16,307	16,989	4.25	3,997
2017	150,989.20	71,720	61,087	89,902	5.25	17,124
2018	529,532.51	198,575	169,136	360,397	6.25	57,664
2019	528,536.96	145,348	123,800	404,737	7.25	55,826
2020	1,041,005.17	182,176	155,167	885,838	8.25	107,374
2021	298,239.25	22,368	19,052	279,187	9.25	30,182
2022	99,413.08	1,243	1,059	98,354	9.88	9,955
	2,681,011.88	640,575	545,608	2,135,404		282,122

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.6 10.52

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 397 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
2007	570.23	336	463	107	10.25	10
2010	191.19	90	124	67	13.25	5
2011	1,773.24	762	1,050	723	14.25	51
2012	26,101.44	10,180	14,035	12,066	15.25	791
2014	2,292.01	711	980	1,312	17.25	76
2021	7.46			7	24.25	
2022	2.49		0	3	24.88	
	30,938.06	12,079	16,652	14,286		933

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.3 3.02

CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 354.2 STRUCTURES AND IMPROVEMENTS - COLLECTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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-S0.5						
NET SALVAGE PERCENT.. 0						
2011	1,277,000.00	308,906	517,301	759,699	33.69	22,550
2021	27,009.91	789	1,321	25,689	37.34	688
	1,304,009.91	309,695	518,622	785,388		23,238

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 33.8 1.78

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 354.3 STRUCTURES AND IMPROVEMENTS - PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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-S1						
NET SALVAGE PERCENT.. 0						
1972	39,195.96	27,688	31,250	7,946	20.68	384
1973	13,556.99	9,451	10,667	2,890	21.18	136
1980	10,637.50	6,795	7,669	2,968	23.61	126
1981	47,773.77	29,983	33,840	13,934	24.18	576
2011	135,000.00	29,322	33,094	101,906	38.75	2,630
2017	838,712.00	83,703	94,470	744,242	42.87	17,360
2019	316,465.00	18,355	20,716	295,749	44.64	6,625
2021	29,639.85	705	795	28,845	46.05	626
	1,430,981.07	206,002	232,501	1,198,480		28,463

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 42.1 1.99

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 354.4 STRUCTURES AND IMPROVEMENTS - TREATMENT AND DISPOSAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 50-R2						
NET SALVAGE PERCENT.. 0						
1972	42,000.00	33,432	28,848	13,152	12.75	1,032
1973	7,981.64	6,304	5,440	2,542	12.98	196
1980	6,844.83	4,944	4,266	2,579	16.05	161
1986	561,771.00	365,488	315,379	246,392	19.20	12,833
1987	469,604.40	300,265	259,098	210,506	19.60	10,740
1999	1,179,768.83	547,531	472,463	707,306	26.27	26,924
2001	745,942.16	321,949	277,809	468,133	27.33	17,129
2002	872,209.25	361,792	312,190	560,019	27.87	20,094
2003	971,761.31	386,275	333,316	638,445	28.42	22,465
2004	916,760.18	348,186	300,449	616,311	28.98	21,267
2006	150,000.00	51,510	44,448	105,552	30.12	3,504
2007	79,963.00	25,948	22,390	57,573	30.70	1,875
2008	51,125.00	15,675	13,526	37,599	31.09	1,209
2011	94,630.00	23,393	20,186	74,444	32.73	2,274
2012	370,713.84	84,226	72,678	298,036	33.17	8,985
2013	16,080.27	3,321	2,866	13,214	33.62	393
2020	78,140.79	3,720	3,210	74,931	35.01	2,140
2021	139,920.55	4,435	3,826	136,094	34.34	3,963
	6,755,217.05	2,888,394	2,492,388	4,262,829		157,184

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 27.1 2.33

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 354.7 STRUCTURES AND IMPROVEMENTS - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 50-R3						
NET SALVAGE PERCENT.. 0						
1982	1,636.81	1,204	1,132	505	14.30	35
1983	13,000.00	9,370	8,812	4,188	15.01	279
2021	309.58	8	8	302	41.79	7
	14,946.39	10,582	9,952	4,995		321

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.6 2.15

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 360 COLLECTION MAINS - FORCE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
1970	19,117.80	12,367	11,583	7,535	28.25	267
1972	739,587.98	467,272	437,661	301,927	28.99	10,415
1973	158,612.90	98,197	91,974	66,639	29.99	2,222
1977	18,223.43	10,602	9,930	8,293	32.17	258
1980	250,225.15	137,899	129,160	121,065	34.01	3,560
1981	465,119.47	252,095	236,120	228,999	34.44	6,649
1982	139,234.47	73,613	68,948	70,286	35.44	1,983
1999	228,231.05	75,293	70,522	157,709	46.21	3,413
2006	168,816.14	39,874	37,347	131,469	50.92	2,582
2010	1,745,849.85	315,999	295,974	1,449,876	53.18	27,264
2011	186,353.00	31,046	29,079	157,274	53.77	2,925
2012	240,000.00	36,504	34,191	205,809	54.35	3,787
2013	21,203.00	2,913	2,728	18,475	54.94	336
2014	32,176.58	3,938	3,688	28,489	55.54	513
2017	5,459,708.90	422,581	395,803	5,063,906	56.60	89,468
2019	49,429.29	2,269	2,125	47,304	57.13	828
2021	1,175,682.27	23,161	21,694	1,153,988	56.02	20,600
2022	391,894.09	901	843	391,051	53.64	7,290
	11,489,465.37	2,006,524	1,879,370	9,610,095		184,360

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 52.1 1.60

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 361 COLLECTION MAINS - GRAVITY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
1970	13,338.75	8,629	7,468	5,871	28.25	208
1972	39,847.06	25,175	21,787	18,060	28.99	623
1973	28,745.49	17,796	15,401	13,344	29.99	445
1977	116.92	68	59	58	32.17	2
1980	22,093.00	12,175	10,536	11,557	34.01	340
1986	53,412.00	25,969	22,474	30,938	37.78	819
1991	24,968.00	10,671	9,235	15,733	41.19	382
1999	2,760,060.31	910,544	787,998	1,972,062	46.21	42,676
2004	126,000.00	33,327	28,842	97,158	49.36	1,968
2011	358,844.00	59,783	51,737	307,107	53.77	5,711
2014	45,199.00	5,532	4,787	40,412	55.54	728
2015	99,144.95	10,708	9,267	89,878	55.75	1,612
2017	638,045.57	49,385	42,739	595,307	56.60	10,518
2019	152,345.71	6,993	6,051	146,294	57.13	2,561
	4,362,160.76	1,176,755	1,018,381	3,343,779		68,593

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 48.7 1.57

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 363 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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-R4						
NET SALVAGE PERCENT.. 0						
1972	50.00	35	50			
1977	2,359.54	1,510	2,326	34	25.18	1
1980	12,216.58	7,345	11,316	901	27.69	33
1981	5,935.68	3,507	5,403	533	28.21	19
1982	1,028.22	593	914	114	29.21	4
1984	53,053.00	29,243	45,054	7,999	30.74	260
1999	501,480.17	171,105	263,615	237,865	43.92	5,416
2005	75,000.00	18,968	29,223	45,777	49.48	925
2006	55,485.24	13,194	20,328	35,157	50.48	696
2007	549,978.58	122,480	188,701	361,278	51.48	7,018
2013	18,908.00	2,515	3,875	15,033	57.04	264
2014	27,150.44	3,198	4,927	22,223	58.04	383
2015	24,679.05	2,532	3,901	20,778	59.04	352
2017	161,089.36	11,631	17,919	143,170	61.04	2,346
2019	23,002.00	961	1,481	21,521	63.04	341
2020	17,643.24	469	722	16,921	64.04	264
2021	29,475.67	504	777	28,699	64.66	444
2022	7,372.58	14	21	7,351	65.66	112
	1,565,907.35	389,804	600,553	965,354		18,878

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 51.1 1.21

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 371.3 PUMPING EQUIPMENT - PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 25-L0.5						
NET SALVAGE PERCENT.. 0						
1987	43,530.60	34,489	35,335	8,196	9.11	900
2017	421,017.00	107,780	110,425	310,592	13.80	22,507
2019	31,460.00	5,181	5,308	26,152	13.94	1,876
2020	45,428.73	5,088	5,213	40,216	13.88	2,897
2021	25,898.32	1,966	2,014	23,884	13.69	1,745
2022	6,647.30	63	65	6,582	13.03	505
	573,981.95	154,567	158,360	415,622		30,430

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.7 5.30

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 380 TREATMENT AND DISPOSAL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 40-S0						
NET SALVAGE PERCENT.. 0						
1973	88,336.75	71,915	84,629	3,708	11.13	333
1980	141,308.51	106,787	125,666	15,643	13.50	1,159
1986	37,451.00	26,107	30,722	6,729	15.53	433
1999	734,508.02	394,357	464,075	270,433	19.62	13,784
2006	100,000.00	42,050	49,484	50,516	21.70	2,328
2007	100,000.00	40,120	47,213	52,787	22.01	2,398
2011	352,188.97	112,067	131,880	220,309	23.03	9,566
2020	6,410.96	428	504	5,907	24.50	241
2021	239,439.31	10,535	12,397	227,042	24.45	9,286
2022	60,621.34	309	363	60,258	24.33	2,477
	1,860,264.86	804,675	946,933	913,331		42,005

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 21.7 2.26

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 381.4 PLANT SEWERS - TREATMENT AND DISPOSAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 40-R1.5						
NET SALVAGE PERCENT.. 0						
1973	1,536.55	1,311	1,342	195	8.39	23
	1,536.55	1,311	1,342	195		23

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.5 1.50

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 382 OUTFALL LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 40-R2.5						
NET SALVAGE PERCENT.. 0						
1973	1,536.55	1,371	1,366	171	5.90	29
	1,536.55	1,371	1,366	171		29
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					5.9	1.89

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 389.2 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - COLLECTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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-L3						
NET SALVAGE PERCENT.. 0						
2011	13,030.75	7,368	7,851	5,179	8.26	627
	13,030.75	7,368	7,851	5,179		627

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.3 4.81

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 390.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1973	72.91	73	73			
1977	89.28	89	89			
1979	20.53	21	21			
1982	92.26	92	92			
	274.98	275	275			

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

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 393 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1970	260.00	260	260			
1972	1,400.00	1,400	1,400			
1974	141.36	141	141			
1975	774.96	775	775			
1976	177.97	178	178			
1978	119.04	119	119			
1979	602.65	603	603			
1980	757.40	757	757			
1981	215.76	216	216			
	4,449.14	4,449	4,449			

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

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 394 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
1972	1,267.00	1,267	1,267			
1977	35.71	36	36			
1981	19.34	19	19			
1982	7.44	7	7			
1983	33.33	33	34			
	1,362.82	1,362	1,363			

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

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 396.7 COMMUNICATION EQUIPMENT - SCADA

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
2020	2,519.52	441	462	2,058	8.25	249
2021	8,662.94	975	1,021	7,642	8.88	861
	11,182.46	1,416	1,483	9,699		1,110
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					8.7	9.93

PART VIII. EXPERIENCED AND ESTIMATED NET SALVAGE

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

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				
354.20	110,163.77			
354.30	5,612.05			
354.40	468,580.32			
360.00	48,182.83			
363.00	5,691.00	94.70		94.70-
371.30	153,780.54			
380.00	188,331.40	23,840.11		23,840.11-
	980,341.91	23,934.81		23,934.81-
2018 TRANSACTION YEAR				
354.20	18,056.83	1,334.46		1,334.46-
354.30	103,925.73	7,680.48		7,680.48-
354.40	177,579.05	13,123.72		13,123.72-
363.00		8,452.67		8,452.67-
371.30	175,314.80			
380.00		10,140.36		10,140.36-
	474,876.41	40,731.69		40,731.69-
2019 TRANSACTION YEAR				
354.20	113,438.56			
354.30	165,641.15			
354.40	136,902.27	9,053.97		9,053.97-
361.00		7,648.00		7,648.00-
363.00		2,155.91		2,155.91-
371.30	163,539.28	10,399.76		10,399.76-
	579,521.26	29,257.64		29,257.64-
2020 TRANSACTION YEAR				
354.20	71,736.76			
354.30	25,040.76			
354.40	2,683,320.63	739,453.08		739,453.08-
363.00		3,085.65		3,085.65-
371.30	165,797.84			
380.00		142,233.63		142,233.63-
	2,945,895.99	884,772.36		884,772.36-

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

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				
354.20	15,857.31	103.44		103.44-
354.30	28,774.15	4,649.78		4,649.78-
354.40	233,778.22	59,039.67		59,039.67-
361.00		782.10		782.10-
363.00		5,203.68		5,203.68-
371.30	133,572.48	5,586.52		5,586.52-
380.00		71,628.50		71,628.50-
	411,982.16	146,993.69		146,993.69-
TOTAL	5,392,617.73	1,125,690.19		1,125,690.19-

Exhibit No. 6-B, Part III
Docket No. R-2021-3027385
Docket No. R-2021-3027386
Witness: J. J. Spanos

AQUA PENNSYLVANIA, INC.

BRYN MAWR, PENNSYLVANIA

ALL OTHER WASTEWATER OPERATIONS

2023 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WASTEWATER PLANT
AS OF MARCH 31, 2023

Prepared by:

Gannett Fleming

Excellence Delivered ***As Promised***

Exhibit No. 6-B, Part III
Docket No. R-2021-3027385
Docket No. R-2021-3027386
Witness: J. J. Spanos

AQUA PENNSYLVANIA, INC.

Bryn Mawr, Pennsylvania

ALL OTHER WASTEWATER OPERATIONS

2023 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WASTEWATER PLANT
AS OF MARCH 31, 2023

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Camp Hill, Pennsylvania

Gannett Fleming

Excellence Delivered ***As Promised***

August 13, 2021

Aqua Pennsylvania, Inc.
762 Lancaster Avenue
Bryn Mawr, PA 19010

Attention: William C. Packer
Vice President, Regulatory Accounting & Regional Controller

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to wastewater plant as of March 31, 2023 for all other wastewater operations. The results of our study as of March 31, 2022 are presented in our report titled “2022 Depreciation Study - Calculated Annual Depreciation Accruals Related to Wastewater Plant as of March 31, 2022". 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 4, beginning on page I-3 of the attached report.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

John J. Spanos

JOHN J. SPANOS
President

JJS:mle

067880.100

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PART I. RESULTS OF STUDY

AQUA PENNSYLVANIA, INC.

DEPRECIATION STUDY

PART I. RESULTS OF STUDY

SUMMARY OF RESULTS

Tables 1 through 4 presented on pages I-3 through I-9 summarize the results of the depreciation study as of March 31, 2023 for all other wastewater operation systems. Table 1 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve as of March 31, 2023, future book accruals, calculated annual accrual amount and rate, and composite remaining life for plant in service. Table 2 presents the bringforward of the book reserve to March 31, 2023. Table 3 sets forth the calculation of the depreciation accruals for the twelve months ended March 31, 2023. Table 4 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-2. 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 and III-3.

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF MARCH 31, 2023

DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF MARCH 31, 2023	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
INTANGIBLE PLANT							
351.00 ORGANIZATION	NONDEPR.	1,563,234.26					
TOTAL INTANGIBLE PLANT		**1,563,234.26**					
NONDEPRECIABLE PLANT							
353.20 LAND AND LAND RIGHTS - COLLECTION	NONDEPR.	42,731.40					
353.30 LAND AND LAND RIGHTS - PUMPING	NONDEPR.	573,539.02					
353.40 LAND AND LAND RIGHTS - TREATMENT AND DISPOSAL	NONDEPR.	897,481.89					
TOTAL NONDEPRECIABLE PLANT		**1,513,752.31**					
DEPRECIABLE PLANT							
354.00 STRUCTURES AND IMPROVEMENTS							
COLLECTION	55-S0.5	26,029,900.75	3,523,645	22,506,256	621,307	2.39	36.2
PUMPING	60-S1	7,365,328.15	1,535,817	5,829,511	146,513	1.99	39.8
TREATMENT AND DISPOSAL	50-R2	40,333,665.49	8,106,770	32,226,895	1,020,903	2.53	31.6
RECLAIMED WATER TREATMENT	60-R2.5	37,984.87	14,283	23,702	616	1.62	38.5
GENERAL	50-R3	567,822.33	312,607	255,215	10,297	1.81	24.8
TOTAL ACCOUNT 354		74,334,701.59	13,493,123	60,841,579	1,799,636		
355.00 POWER GENERATING EQUIPMENT							
COLLECTION	25-R2.5	92,159.43	41,865	50,294	4,411	4.79	11.4
PUMPING	25-R2.5	545,259.51	244,701	300,558	24,383	4.47	12.3
TREATMENT AND DISPOSAL	25-R2.5	3,651,216.35	841,557	2,809,659	167,342	4.58	16.8
TOTAL ACCOUNT 355		4,288,635.29	1,128,124	3,160,511	196,136		
360.00 COLLECTION MAINS - FORCE	75-R2.5	28,115,216.51	5,904,417	22,210,800	455,135	1.62	48.8
361.00 COLLECTION MAINS - GRAVITY	75-R2.5	49,651,442.71	7,355,355	42,296,088	813,032	1.64	52.0
362.00 SPECIAL COLLECTING STRUCTURES	40-R3	11,400.44	5,467	5,933	426	3.74	13.9
363.00 SERVICES	70-R4	12,794,670.83	4,056,089	8,738,582	178,277	1.39	49.0
364.00 METERS	25-S2.5	773,425.30	148,153	625,272	36,687	4.74	17.0
370.30 RECEIVING WELLS	40-S2.5	529,604.52	315,859	213,745	13,171	2.49	16.2
371.30 PUMPING EQUIPMENT							
PUMPING	25-L0.5	16,270,334.91	6,455,678	9,814,657	734,809	4.52	13.4
RECLAIMED WATER TREATMENT	25-L0.5	212,029.74	109,140	102,889	8,734	4.12	11.8
TOTAL ACCOUNT 371.3		16,482,364.65	6,564,818	9,917,546	743,543		
380.00 TREATMENT AND DISPOSAL EQUIPMENT	40-S0	79,363,779.32	12,184,039	67,179,741	2,801,838	3.53	24.0

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF MARCH 31, 2023

	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF MARCH 31, 2023	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE
						AMOUNT	RATE	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
381.00	PLANT SEWERS							
	TREATMENT AND DISPOSAL	40-R1.5	122,380.86	39,809	82,571	3,582	2.93	23.1
	RECLAIMED WATER TREATMENT	40-R1.5	6,264.44	1,829	4,435	189	3.02	23.5
	TOTAL ACCOUNT 381		128,645.30	41,639	87,006	3,771		
382.00	OUTFALL LINES	40-R2.5	208,208.17	34,955	173,253	6,472	3.11	26.8
389.00	OTHER PLANT AND MISCELLANEOUS EQUIPMENT							
	COLLECTION	20-L3	659,308.34	433,733	225,576	35,567	5.39	6.3
	PUMPING	20-L3	67,157.11	38,780	28,378	3,484	5.19	8.1
	TREATMENT AND DISPOSAL	25-S2.5	12,036.17	8,418	3,619	347	2.88	10.4
	TOTAL ACCOUNT 389		738,501.62	480,930	257,573	39,398		
390.00	OFFICE FURNITURE AND EQUIPMENT							
	FURNITURE	20-SQ	54,179.15	18,187	35,992	2,036	*	17.7
	OFFICE EQUIPMENT	10-SQ	252,418.72	117,414	135,005	42,752	*	3.2
	COMPUTER HARDWARE	5-SQ	1,049,305.64	388,056	661,250	233,164	*	2.8
	COMPUTER SOFTWARE - 10 YEARS	10-SQ	700,462.48	263,415	437,047	69,422	*	6.3
	COMPUTER SOFTWARE - 15 YEARS	15-SQ	605,757.98	204,358	401,400	34,907	*	11.5
	TOTAL ACCOUNT 390		2,662,123.97	991,430	1,670,694	382,281		
391.00	TRANSPORTATION EQUIPMENT	15-L3	1,572,982.95	655,192	917,791	88,068	5.60	10.4
392.00	STORES EQUIPMENT	20-SQ	9,559.78	7,177	2,382	569	*	4.2
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	1,035,736.39	122,021	913,716	59,409	*	15.4
394.00	LABORATORY EQUIPMENT	25-SQ	881,575.15	286,305	595,270	33,116	*	18.0
395.00	POWER OPERATED EQUIPMENT	20-L2.5	172,884.12	133,356	39,528	5,946	3.44	6.6
396.00	COMMUNICATION EQUIPMENT							
	GENERAL	15-SQ	1,150,858.33	279,434	871,424	81,894	*	10.6
	SCADA	10-SQ	3,117,770.20	835,547	2,282,223	327,788	*	7.0
	TOTAL ACCOUNT 396		4,268,628.53	1,114,981	3,153,647	409,682		
397.00	MISCELLANEOUS EQUIPMENT	25-SQ	30,938.06	17,889	13,049	913	*	14.3
TOTAL DEPRECIABLE PLANT			**278,055,025.20**	**55,041,320**	**223,013,706**	**8,067,506**		
TOTAL WASTEWATER PLANT IN SERVICE			**281,132,011.77**	**55,041,320**	**223,013,706**	**8,067,506**		

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF MARCH 31, 2023

	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF MARCH 31, 2023	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION								
DEPRECIABLE PLANT								
354.00	STRUCTURES AND IMPROVEMENTS							
	COLLECTION	55-S0.5	1,304,009.91	541,833	762,177	22,810	1.75	33.4
	PUMPING	60-S1	1,430,981.07	260,978	1,170,003	28,341	1.98	41.3
	TREATMENT AND DISPOSAL	50-R2	6,755,217.05	2,649,785	4,105,432	154,122	2.28	26.6
	GENERAL	50-R3	14,946.39	10,273	4,673	314	2.10	14.9
	TOTAL ACCOUNT 354		9,505,154.42	3,462,869	6,042,285	205,587		
360.00	COLLECTION MAINS - FORCE	75-R2.5	11,494,465.37	2,063,242	9,431,223	181,375	1.58	52.0
361.00	COLLECTION MAINS - GRAVITY	75-R2.5	4,362,160.76	1,086,867	3,275,293	67,839	1.56	48.3
363.00	SERVICES	70-R4	1,565,907.35	619,501	946,406	18,883	1.21	50.1
371.30	PUMPING EQUIPMENT - PUMPING	25-L0.5	573,981.95	188,781	385,201	28,324	4.93	13.6
380.00	TREATMENT AND DISPOSAL EQUIPMENT	40-S0	1,860,264.86	988,975	871,289	40,332	2.17	21.6
381.40	PLANT SEWERS - TREATMENT AND DISPOSAL	40-R1.5	1,536.55	1,365	172	21	1.37	8.2
382.00	OUTFALL LINES	40-R2.5	1,536.55	1,395	142	24	1.56	5.9
389.20	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - COLLECTION	20-L3	13,030.75	8,478	4,552	597	4.58	7.6
390.10	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20-SQ	274.98	275	0	0	-	-
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	4,449.14	4,449	0	0	-	-
394.00	LABORATORY EQUIPMENT	25-SQ	1,362.82	1,363	0	0	-	-
396.70	COMMUNICATION EQUIPMENT - SCADA	10-SQ	11,182.46	2,594	8,589	1,069	9.56	8.0
TOTAL CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION			**29,395,307.96**	**8,430,154**	**20,965,152**	**544,051**		
	AMORTIZATION OF NET SALVAGE					**256,561**		
TOTAL WASTEWATER PLANT			**251,736,703.81**	**46,611,165**	**202,048,554**	**7,780,016**		

* ACCRUALS CALCULATED FOR EACH ASSET BY THE COMPANY'S PROPERTY RECORD SYSTEM USING THE AMORTIZATION PERIOD SET FORTH IN COLUMN 2.

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

TABLE 2. BRINGFORWARD TO MARCH 31, 2023 OF THE BOOK RESERVE AS OF MARCH 31, 2022

ACCOUNT	BOOK RESERVE AS OF MARCH 31, 2022		DEPRECIATION ACCRUALS		AMORTIZATION OF NET SALVAGE		PROJECTED RETIREMENTS		PROJECTED GROSS SALVAGE		PROJECTED COST OF REMOVAL		BOOK RESERVE AS OF MARCH 31, 2023
(1)	(2)	+	(3)	+	(4)	-	(5)	+	(6)	-	(7)	=	(8)
354.20	2,911,686		622,068		292		10,334				67		3,523,645
354.30	1,408,690		146,252		2,657		18,752				3,030		1,535,817
354.40	7,095,740		1,035,296		166,561		152,351				38,475		8,106,770
354.50	13,660		623										14,283
354.70	302,894		10,396				683						312,607
355.20	37,294		4,571										41,865
355.30	219,233		25,560				91						244,701
355.40	673,104		169,890				1,437						841,557
360.00	5,556,492		456,531				108,606						5,904,417
361.00	6,904,947		776,302		1,789		325,287				2,396		7,355,355
362.00	5,031		437										5,467
363.00	3,900,996		174,164		4,002		18,970				4,103		4,056,089
364.00	122,414		36,532				10,793						148,153
370.30	302,460		13,399										315,859
371.30	5,941,041		709,992		3,590		190,958				7,987		6,455,678
371.50	116,306		7,970				15,136						109,140
380.00	11,050,972		2,430,479		54,104		1,230,633				120,883		12,184,039
381.40	36,126		3,684										39,809
381.50	1,635		194										1,829
382.00	31,505		3,450										34,955
389.20	394,306		39,427										433,733
389.30	35,099		3,680										38,780
389.40	8,060		357										8,418
390.10	15,478		2,709										18,187
390.20	92,172		25,242										117,414
390.30	247,824		221,353				81,121						388,056
390.40	193,369		70,046										263,415
390.41	163,954		40,404										204,358
391.00	612,338		77,855				35,000						655,192
392.00	6,699		478										7,177
393.00	73,734		48,287										122,021
394.00	252,292		34,013										286,305
395.00	126,683		6,673										133,356
396.00	228,589		75,309				24,463						279,434
396.70	545,608		289,939										835,547
397.00	16,652		1,238										17,889
SUBTOTAL	**49,645,082**		**7,564,799**		**232,995**		**2,224,614**		**0**		**176,942**		**55,041,320**

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

TABLE 2. BRINGFORWARD TO MARCH 31, 2023 OF THE BOOK RESERVE AS OF MARCH 31, 2022

ACCOUNT	BOOK RESERVE AS OF MARCH 31, 2022		DEPRECIATION ACCRUALS		AMORTIZATION OF NET SALVAGE		PROJECTED RETIREMENTS		PROJECTED GROSS SALVAGE		PROJECTED COST OF REMOVAL		BOOK RESERVE AS OF MARCH 31, 2023
(1)	(2)	+	(3)	+	(4)	-	(5)	+	(6)	-	(7)	=	(8)
LESS:													
CUSTOMERS' ADVANCES AND CONTRIBUTIONS													
354.20	(518,622)		(23,211)										(541,833)
354.30	(232,501)		(28,477)										(260,978)
354.40	(2,492,388)		(157,397)										(2,649,785)
354.70	(9,952)		(321)										(10,273)
360.00	(1,879,370)		(183,871)										(2,063,242)
361.00	(1,018,381)		(68,486)										(1,086,867)
363.00	(600,553)		(18,947)										(619,501)
371.30	(158,360)		(30,421)										(188,781)
380.00	(946,933)		(42,042)										(988,975)
381.40	(1,342)		(23)										(1,365)
382.00	(1,366)		(29)										(1,395)
389.20	(7,851)		(627)										(8,478)
390.10	(275)												(275)
393.00	(4,449)												(4,449)
394.00	(1,363)												(1,363)
396.70	(1,483)		(1,110)										(2,594)
SUBTOTAL	**(7,875,191)**		**(554,963)**		**0**		**0**		**0**		**0**		**(8,430,154)**
TOTAL	**41,769,891**		**7,009,836**		**232,995**		**2,224,614**		**0**		**176,942**		**46,611,165**

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED MARCH 31, 2023

	ACCOUNT	ORIGINAL COST AS OF MARCH 31, 2022	ORIGINAL COST AS OF MARCH 31, 2023	ANNUAL ACCRUAL RATE		ANNUAL ACCRUAL AMOUNT *
	(1)	(2)	(3)	(4)		(5)
UTILITY PLANT IN SERVICE						
354.20	STRUCTURES AND IMPROVEMENTS - COLLECTION	25,169,104.87	26,029,900.75	2.43		622,068
354.30	STRUCTURES AND IMPROVEMENTS - PUMPING	7,259,902.19	7,365,328.15	2.00		146,252
354.40	STRUCTURES AND IMPROVEMENTS - TREATMENT AND DISPOSAL	39,611,957.52	40,333,665.49	2.59		1,035,296
354.50	STRUCTURES AND IMPROVEMENTS - RECLAIMED WATER TREATMENT	37,932.84	37,984.87	1.64		623
354.70	STRUCTURES AND IMPROVEMENTS - GENERAL	568,373.21	567,822.33	1.83		10,396
355.20	POWER GENERATING EQUIPMENT - COLLECTION	92,159.43	92,159.43	4.96		4,571
355.30	POWER GENERATING EQUIPMENT - PUMPING	535,487.75	545,259.51	4.73		25,560
355.40	POWER GENERATING EQUIPMENT - TREATMENT AND DISPOSAL	3,547,515.67	3,651,216.35	4.72		169,890
360.00	COLLECTION MAINS - FORCE	27,900,822.14	28,115,216.51	1.63		456,531
361.00	COLLECTION MAINS - GRAVITY	45,600,354.34	49,651,442.71	1.63		776,302
362.00	SPECIAL COLLECTING STRUCTURES	11,400.44	11,400.44	3.83		437
363.00	SERVICES	12,264,880.90	12,794,670.83	1.39		174,164
364.00	METERS	758,318.58	773,425.30	4.77		36,532
370.30	RECEIVING WELLS	529,604.52	529,604.52	2.53		13,399
371.30	PUMPING EQUIPMENT - PUMPING	15,075,896.20	16,270,334.91	4.53		709,992
371.50	PUMPING EQUIPMENT - RECLAIMED WATER TREATMENT	207,443.11	212,029.74	3.80		7,970
380.00	TREATMENT AND DISPOSAL EQUIPMENT	61,943,148.14	79,363,779.32	3.44		2,430,479
381.40	PLANT SEWERS - TREATMENT AND DISPOSAL	122,380.86	122,380.86	3.01		3,684
381.50	PLANT SEWERS - RECLAIMED WATER TREATMENT	6,264.44	6,264.44	3.10		194
382.00	OUTFALL LINES	58,208.17	208,208.17	2.59		3,450
389.20	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - COLLECTION	659,308.34	659,308.34	5.98		39,427
389.30	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - PUMPING	67,157.11	67,157.11	5.48		3,680
389.40	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - TREATMENT AND DISPOSAL	12,036.17	12,036.17	2.97		357
390.10	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	54,179.15	54,179.15	5.00	**	2,709
390.20	OFFICE FURNITURE AND EQUIPMENT - OFFICE EQUIPMENT	252,418.72	252,418.72	10.00	**	25,242
390.30	OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE	1,130,426.67	1,049,305.64	20.00	**	221,353
390.40	OFFICE FURNITURE AND EQUIPMENT - COMPUTER SOFTWARE - 10 YEARS	700,462.48	700,462.48	10.00	**	70,046
390.41	OFFICE FURNITURE AND EQUIPMENT - COMPUTER SOFTWARE - 15 YEARS	605,757.98	605,757.98	6.67	**	40,404
391.00	TRANSPORTATION EQUIPMENT	1,432,982.95	1,572,982.95	5.18		77,855
392.00	STORES EQUIPMENT	9,559.78	9,559.78	5.00	**	478
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	895,736.39	1,035,736.39	5.00	**	48,287
394.00	LABORATORY EQUIPMENT	819,075.15	881,575.15	4.00	**	34,013
395.00	POWER OPERATED EQUIPMENT	172,884.12	172,884.12	3.86		6,673
396.00	COMMUNICATION EQUIPMENT - GENERAL	1,097,079.97	1,150,858.33	6.67	**	75,309
396.70	COMMUNICATION EQUIPMENT - SCADA	2,681,011.88	3,117,770.20	10.00	**	289,939
397.00	MISCELLANEOUS EQUIPMENT	30,938.06	30,938.06	4.00	**	1,238
	TOTAL UTILITY PLANT IN SERVICE	**251,922,170.24**	**278,055,025.20**			**7,564,799**
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION						
354.20	STRUCTURES AND IMPROVEMENTS - COLLECTION	1,304,009.91	1,304,009.91	1.78		23,211
354.30	STRUCTURES AND IMPROVEMENTS - PUMPING	1,430,981.07	1,430,981.07	1.99		28,477
354.40	STRUCTURES AND IMPROVEMENTS - TREATMENT AND DISPOSAL	6,755,217.05	6,755,217.05	2.33		157,397
354.70	STRUCTURES AND IMPROVEMENTS - GENERAL	14,946.39	14,946.39	2.15		321
360.20	COLLECTION MAINS - FORCE	11,489,465.37	11,494,465.37	1.60		183,871
361.20	COLLECTION MAINS - GRAVITY	4,362,160.76	4,362,160.76	1.57		68,486
363.20	SERVICES	1,565,907.35	1,565,907.35	1.21		18,947
371.30	PUMPING EQUIPMENT - PUMPING	573,981.95	573,981.95	5.30		30,421
380.40	TREATMENT AND DISPOSAL EQUIPMENT	1,860,264.86	1,860,264.86	2.26		42,042
381.40	PLANT SEWERS - TREATMENT AND DISPOSAL	1,536.55	1,536.55	1.50		23
382.40	OUTFALL LINES	1,536.55	1,536.55	1.89		29
389.20	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - COLLECTION	13,030.75	13,030.75	4.81		627
390.10	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	274.98	274.98	0.00		-
393.70	TOOLS, SHOP AND GARAGE EQUIPMENT	4,449.14	4,449.14	0.00		-
394.70	LABORATORY EQUIPMENT	1,362.82	1,362.82	0.00		-
396.70	COMMUNICATION EQUIPMENT - SCADA	11,182.46	11,182.46	9.93		1,110
	TOTAL CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION	**29,390,307.96**	**29,395,307.96**			**554,963**
	TOTAL PLANT IN SERVICE	**222,531,862.28**	**248,659,717.24**			**7,009,836**

* ANNUAL ACCRUAL AMOUNT BASED ON MONTHLY AVERAGES
** ACCRUAL RATE BASED ON AMORTIZATION PERIOD

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

	2018		2019		2020		2021		2022			
ACCOUNT	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	NET SALVAGE	SALVAGE ACCRUAL
(1)	(2) -	(3) +	(4) -	(5) +	(6) -	(7) +	(8) -	(9) +	(10) -	(11) =	(12)*	(13)=(12)/5
354.20		1,334.46						103.44		85.04	(1,522.95)	(305)
354.30		7,680.48						4,649.78		3,822.58	(16,152.84)	(3,231)
354.40		13,123.72		9,053.97		739,453.08		59,039.67		48,536.50	(869,206.93)	(173,841)
361.00				7,648.00				782.10		2,057.67	(10,487.77)	(2,098)
363.00		8,452.67		2,155.91		3,085.65		5,203.68		4,151.34	(23,049.25)	(4,610)
371.30				10,399.76				5,586.52		7,852.13	(23,838.41)	(4,768)
380.00		10,140.36				142,233.63		71,628.50		114,538.69	(338,541.18)	(67,708)
TOTAL	**-**	**40,731.69**	**-**	**29,257.64**	**-**	**884,772.36**	**-**	**146,993.69**	**-**	**181,043.95**	**(1,282,799.33)**	**(256,561)**

* COLUMN (12) EQUALS THE SUMMATION OF COLUMNS (2) THROUGH (11).

PART II. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT (2)-(3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1905	168,218	168,218	0	0	0.0
1943	12,993	12,993	0	0	0.0
1945	4,027	4,027	0	0	0.0
1950	360,758	245,564	115,194	115,194	0.1
1955	14,375	12,872	1,503	116,697	0.1
1959	10,553	7,851	2,702	119,399	0.1
1960	22,661	17,161	5,500	124,899	0.1
1962	14,555	9,232	5,323	130,222	0.1
1965	86,004	51,839	34,165	164,386	0.1
1970	79,081	70,907	8,174	172,560	0.1
1971	293,063	159,892	133,171	305,731	0.2
1972	251,992	131,209	120,783	426,514	0.2
1973	370,044	177,799	192,245	618,759	0.3
1974	122,511	93,846	28,665	647,424	0.3
1975	236,867	165,383	71,484	718,908	0.4
1976	352,049	212,975	139,074	857,982	0.4
1977	104,175	71,037	33,138	891,120	0.4
1978	180,572	122,294	58,278	949,398	0.5
1979	178,922	114,910	64,012	1,013,410	0.5
1980	1,018,815	561,451	457,364	1,470,775	0.7
1981	1,104,819	496,870	607,949	2,078,724	1.0
1982	826,505	402,073	424,432	2,503,156	1.2
1983	860,867	445,861	415,006	2,918,162	1.4
1984	786,832	438,581	348,251	3,266,413	1.6
1985	803,527	400,649	402,878	3,669,291	1.8
1986	1,678,937	865,367	813,570	4,482,861	2.2
1987	418,807	191,548	227,259	4,710,121	2.3
1988	365,921	210,558	155,363	4,865,484	2.4
1989	120,943	52,515	68,428	4,933,912	2.4
1990	602,475	235,975	366,500	5,300,411	2.6
1991	575,447	343,599	231,848	5,532,260	2.7
1992	111,859	55,991	55,868	5,588,128	2.8
1993	279,393	127,196	152,197	5,740,325	2.8
1994	451,285	228,208	223,077	5,963,401	3.0
1995	4,067,507	1,698,515	2,368,992	8,332,393	4.1
1996	110,590	53,127	57,463	8,389,856	4.2
1997	270,820	109,191	161,629	8,551,485	4.2
1998	2,180,968	690,545	1,490,423	10,041,909	5.0
1999	5,493,680	2,588,819	2,904,861	12,946,769	6.4
2000	1,440,775	476,771	964,004	13,910,773	6.9
2001	2,685,125	920,802	1,764,323	15,675,096	7.8
2002	3,863,614	1,560,695	2,302,919	17,978,016	8.9
2003	3,701,578	1,580,545	2,121,033	20,099,048	10.0
2004	3,148,794	703,357	2,445,437	22,544,485	11.2
2005	13,355,487	4,871,797	8,483,690	31,028,174	15.4
2006	1,402,986	608,338	794,648	31,822,823	15.8
2007	3,252,205	1,018,626	2,233,579	34,056,402	16.9
2008	4,435,181	1,238,094	3,197,087	37,253,489	18.4
2009	7,823,820	2,402,929	5,420,891	42,674,380	21.1
2010	1,671,190	682,340	988,850	43,663,230	21.6
2011	428,480	73,638	354,842	44,018,072	21.8
2012	590,564	145,740	444,824	44,462,896	22.0
2013	2,585,677	682,495	1,903,182	46,366,078	23.0
2014	3,109,465	818,191	2,291,274	48,657,352	24.1
2015	7,596,768	1,539,173	6,057,595	54,714,947	27.1

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT (2)-(3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
2016	7,237,489	1,547,469	5,690,020	60,404,967	29.9
2017	9,536,463	1,790,601	7,745,862	68,150,829	33.7
2018	8,928,975	1,497,717	7,431,258	75,582,087	37.4
2019	31,344,324	2,976,590	28,367,734	103,949,821	51.5
2020	51,189,715	5,156,370	46,033,345	149,983,166	74.2
2021	19,529,170	1,419,370	18,109,800	168,092,966	83.2
2022	27,721,968	817,915	26,904,053	194,997,019	96.5
2023	7,086,487	34,954	7,051,533	202,048,554	100.0
SUBTOTAL	248,659,717	46,611,165	202,048,554		
NONDEPRECIABLE	3,076,987				
TOTAL	251,736,704	46,611,165	202,048,554		

UTILITY PLANT IN SERVICE

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 354.2 STRUCTURES AND IMPROVEMENTS - COLLECTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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-S0.5						
NET SALVAGE PERCENT.. 0						
1960	2,899.47	2,347	2,803	96	14.77	6
1983	8,796.74	5,595	6,683	2,114	22.75	93
1988	51,384.56	30,178	36,047	15,338	24.42	628
1992	14,597.41	7,945	9,490	5,107	25.75	198
1995	44,579.30	22,637	27,039	17,540	26.90	652
1997	25,634.82	12,343	14,743	10,892	27.73	393
1998	60,660.44	28,377	33,895	26,765	28.16	950
1999	456.15	207	247	209	28.61	7
2000	159,823.57	70,546	84,265	75,559	28.79	2,624
2001	841,218.32	358,611	428,350	412,868	29.27	14,106
2002	12,677.43	5,208	6,221	6,456	29.76	217
2005	15,157.92	5,542	6,620	8,538	30.80	277
2007	1,357,422.48	451,071	538,790	818,632	31.64	25,873
2009	939,649.68	279,076	333,347	606,303	32.55	18,627
2010	871,670.59	243,370	290,698	580,973	32.91	17,653
2011	13,812.96	3,602	4,302	9,511	33.30	286
2014	1,508.01	305	364	1,144	34.54	33
2016	219,521.81	35,255	42,111	177,411	35.27	5,030
2017	99,854.36	13,840	16,531	83,323	35.74	2,331
2018	901.32	105	125	776	36.07	22
2019	1,477.68	137	164	1,314	36.57	36
2020	18,633,177.82	1,291,279	1,542,393	17,090,785	36.93	462,789
2021	1,336,409.97	60,138	71,833	1,264,577	37.16	34,031
2022	1,098,829.45	21,537	25,725	1,073,104	37.42	28,677
2023	217,778.49	719	859	216,919	37.61	5,768
	26,029,900.75	2,949,970	3,523,645	22,506,256		621,307

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 36.2 2.39

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 354.3 STRUCTURES AND IMPROVEMENTS - PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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-S1						
NET SALVAGE PERCENT.. 0						
1975	778.99	539	569	210	21.21	10
1981	51,604.08	32,965	34,799	16,805	23.61	712
1982	15,400.73	9,665	10,203	5,198	24.18	215
1983	40,659.35	25,213	26,615	14,044	24.35	577
1984	4,219.07	2,567	2,710	1,509	24.94	61
1985	17,624.20	10,578	11,166	6,458	25.14	257
1990	10,730.81	5,869	6,195	4,536	27.13	167
1995	152,402.81	74,007	78,124	74,279	29.39	2,527
1998	5,719.59	2,548	2,690	3,030	30.81	98
1999	44,119.09	18,967	20,022	24,097	31.50	765
2003	204,063.94	75,769	79,984	124,080	33.44	3,711
2004	308,684.59	109,953	116,069	192,616	33.88	5,685
2005	28,351.17	9,611	10,146	18,205	34.61	526
2006	318,756.09	103,054	108,786	209,970	35.06	5,989
2007	496,688.95	152,533	161,017	335,672	35.53	9,448
2008	461,986.39	133,560	140,989	320,997	36.27	8,850
2009	699,518.32	190,409	201,000	498,518	36.76	13,561
2010	88,044.32	22,337	23,579	64,465	37.50	1,719
2013	840,800.63	167,235	176,538	664,263	39.27	16,915
2014	10,150.89	1,821	1,922	8,229	40.03	206
2016	225,290.51	31,631	33,390	191,901	41.33	4,643
2017	1,320,827.96	158,764	167,596	1,153,232	42.10	27,393
2018	179,227.37	17,887	18,882	160,345	42.87	3,740
2019	142,301.56	11,256	11,882	130,420	43.64	2,989
2020	1,319,153.26	76,511	80,767	1,238,386	44.64	27,742
2021	190,531.76	7,069	7,462	183,070	45.42	4,031
2022	156,647.32	2,491	2,630	154,017	46.42	3,318
2023	31,044.40	81	85	30,959	47.05	658
	7,365,328.15	1,454,890	1,535,817	5,829,511		146,513

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.8 1.99

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 354.4 STRUCTURES AND IMPROVEMENTS - TREATMENT AND DISPOSAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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 50-R2						
NET SALVAGE PERCENT.. 0						
1972	378,603.85	305,495	251,019	127,585	12.14	10,509
1973	24,957.41	19,866	16,323	8,634	12.75	677
1980	26,804.97	19,594	16,100	10,705	15.73	681
1981	10,210.80	7,375	6,060	4,151	16.05	259
1983	48,556.67	33,970	27,912	20,645	17.07	1,209
1985	59,255.80	40,039	32,899	26,357	18.12	1,455
1986	1,889,059.49	1,256,602	1,032,524	856,535	18.50	46,299
1987	610,297.67	397,060	326,256	284,042	19.20	14,794
1989	6,585.12	4,112	3,379	3,206	20.30	158
1990	2,703.11	1,655	1,360	1,343	20.73	65
1992	72,086.76	42,113	34,603	37,484	21.88	1,713
1994	323,043.36	180,194	148,062	174,981	22.79	7,678
1995	757,743.48	410,015	336,901	420,842	23.53	17,885
1998	4,918.29	2,447	2,011	2,907	25.00	116
1999	2,108,161.05	1,011,496	831,125	1,277,036	25.75	49,594
2000	23,446.37	10,881	8,941	14,505	26.27	552
2001	258,813.49	115,948	95,272	163,541	26.80	6,102
2002	3,518,907.56	1,518,761	1,247,934	2,270,974	27.33	83,095
2003	619,163.81	256,829	211,031	408,133	27.87	14,644
2004	35,080.05	13,944	11,457	23,623	28.42	831
2005	487,838.87	185,281	152,242	335,597	28.98	11,580
2006	667,391.69	241,462	198,404	468,988	29.55	15,871
2007	529,506.04	181,832	149,408	380,098	30.12	12,619
2008	448,348.14	145,489	119,545	328,803	30.70	10,710
2009	2,739,295.48	839,868	690,102	2,049,193	31.09	65,912
2010	291,851.85	83,732	68,801	223,051	31.69	7,039
2011	1,290,020.32	344,048	282,697	1,007,323	32.30	31,186
2012	131,387.46	32,479	26,687	104,700	32.73	3,199
2013	175,940.16	39,974	32,846	143,094	33.17	4,314
2014	209,345.33	43,230	35,521	173,824	33.62	5,170
2015	656,259.93	121,539	99,866	556,394	34.09	16,321
2016	604,477.01	98,772	81,159	523,318	34.57	15,138
2017	335,856.52	47,490	39,022	296,835	34.90	8,505
2018	1,510,151.33	180,010	147,910	1,362,241	35.09	38,821
2019	13,835,395.80	1,328,198	1,091,352	12,744,044	35.31	360,919
2020	2,983,037.07	215,674	177,215	2,805,822	35.27	79,553

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 354.4 STRUCTURES AND IMPROVEMENTS - TREATMENT AND DISPOSAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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 50-R2						
NET SALVAGE PERCENT.. 0						
2021	1,339,925.49	63,780	52,406	1,287,519	35.01	36,776
2022	1,100,798.85	23,997	19,718	1,081,081	33.62	32,156
2023	218,439.04	852	700	217,739	32.03	6,798
	40,333,665.49	9,866,103	8,106,770	32,226,895		1,020,903
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					31.6	2.53

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 354.5 STRUCTURES AND IMPROVEMENTS - RECLAIMED WATER TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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-R2.5						
NET SALVAGE PERCENT.. 0						
2006	28,782.49	8,822	11,302	17,480	37.90	461
2007	5,043.10	1,461	1,872	3,171	38.60	82
2008	2,260.21	617	790	1,470	39.30	37
2011	627.27	139	178	449	41.16	11
2018	1,113.34	106	136	977	45.00	22
2021	79.82	3	4	76	45.42	2
2022	65.63	1	1	65	44.50	1
2023	13.01		0	13	43.35	
	37,984.87	11,149	14,283	23,702		616

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 38.5 1.62

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 354.7 STRUCTURES AND IMPROVEMENTS - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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 50-R3						
NET SALVAGE PERCENT.. 0						
1982	5,452.94	4,066	4,481	972	13.90	70
1983	12,894.98	9,483	10,450	2,445	14.30	171
1988	77,717.16	51,853	57,140	20,577	17.33	1,187
1993	40,829.42	24,049	26,501	14,328	20.76	690
1999	378,885.23	185,351	204,249	174,636	24.80	7,042
2000	6,776.08	3,191	3,516	3,260	25.56	128
2017	42,047.37	5,466	6,023	36,024	38.50	936
2019	1,564.72	134	148	1,417	40.11	35
2020	1,253.24	79	87	1,166	40.92	28
2021	202.08	8	9	193	41.54	5
2022	166.17	3	3	163	41.80	4
2023	32.94		0	33	41.89	1
	567,822.33	283,683	312,607	255,215		10,297

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 24.8 1.81

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 355.2 POWER GENERATING EQUIPMENT - COLLECTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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 25-R2.5						
NET SALVAGE PERCENT.. 0						
2006	18,722.97	11,885	9,894	8,829	9.64	916
2008	24,523.88	14,143	11,773	12,751	10.83	1,177
2009	526.24	287	239	287	11.44	25
2010	41,157.73	21,147	17,604	23,554	12.06	1,953
2013	3,384.57	1,389	1,156	2,229	14.00	159
2014	3,844.04	1,440	1,199	2,645	14.61	181
	92,159.43	50,291	41,865	50,294		4,411

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.4 4.79

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 355.3 POWER GENERATING EQUIPMENT - PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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 25-R2.5						
NET SALVAGE PERCENT.. 0						
1999	220,591.35	176,032	164,039	56,552	6.01	9,410
2006	29,558.96	18,764	17,486	12,073	9.64	1,252
2008	9,020.01	5,202	4,848	4,172	10.83	385
2009	4,984.08	2,721	2,536	2,448	11.44	214
2014	3,304.93	1,238	1,154	2,151	14.61	147
2015	11,239.45	3,781	3,523	7,716	15.29	505
2017	168,217.45	43,333	40,380	127,837	16.57	7,715
2018	9,304.00	2,011	1,874	7,430	17.23	431
2020	59,985.48	7,804	7,272	52,713	18.39	2,866
2021	14,393.01	1,223	1,139	13,254	18.83	704
2022	12,195.14	466	435	11,760	18.90	622
2023	2,465.65	17	15	2,450	18.60	132
	545,259.51	262,592	244,701	300,558		24,383

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.3 4.47

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 355.4 POWER GENERATING EQUIPMENT - TREATMENT AND DISPOSAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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 25-R2.5						
NET SALVAGE PERCENT.. 0						
1972	12,243.05	12,243	12,243			
1999	109,389.27	87,293	84,302	25,087	6.01	4,174
2000	8,149.90	6,359	6,141	2,009	6.41	313
2002	73,587.19	54,204	52,346	21,241	7.42	2,863
2003	8,218.05	5,859	5,658	2,560	7.95	322
2007	7,042.60	4,271	4,125	2,918	10.22	286
2008	216,700.76	124,971	120,688	96,013	10.83	8,865
2010	156,527.74	80,424	77,668	78,860	12.06	6,539
2011	57,247.23	27,513	26,570	30,677	12.70	2,416
2012	1,213.03	541	522	691	13.35	52
2013	5,404.00	2,218	2,142	3,262	14.00	233
2014	6,794.05	2,544	2,457	4,337	14.61	297
2015	41,076.35	13,818	13,344	27,732	15.29	1,814
2016	89,755.04	26,720	25,804	63,951	15.93	4,015
2017	8,671.00	2,234	2,157	6,514	16.57	393
2018	42,493.11	9,183	8,868	33,625	17.23	1,952
2019	1,557,153.74	270,322	261,060	1,296,094	17.85	72,610
2020	935,681.62	121,732	117,561	818,121	18.39	44,487
2021	157,604.39	13,396	12,937	144,667	18.83	7,683
2022	129,979.88	4,965	4,795	125,185	18.90	6,624
2023	26,284.35	176	169	26,115	18.60	1,404
	3,651,216.35	870,986	841,557	2,809,659		167,342

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.8 4.58

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 360 COLLECTION MAINS - FORCE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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						
1955	3,611.40	2,814	2,334	1,277	19.21	66
1959	6,475.86	4,830	4,007	2,469	21.72	114
1960	12,688.84	9,395	7,794	4,895	22.00	222
1962	12,941.98	9,356	7,761	5,181	23.29	222
1965	46,530.26	32,515	26,973	19,557	24.89	786
1970	10,224.60	6,742	5,593	4,632	27.25	170
1972	562,853.01	359,888	298,551	264,302	28.62	9,235
1973	486,426.90	307,325	254,947	231,480	28.99	7,985
1974	4,571.66	2,830	2,348	2,224	29.99	74
1976	203,984.29	123,023	102,056	101,928	30.77	3,313
1977	36,949.83	21,808	18,091	18,859	31.77	594
1980	644,207.23	360,756	299,271	344,936	33.59	10,269
1981	1,406,363.95	775,047	642,954	763,410	34.01	22,447
1982	354,824.57	192,315	159,538	195,287	34.44	5,670
1983	113,085.69	59,788	49,598	63,488	35.44	1,791
1984	254,363.34	132,065	109,557	144,806	35.88	4,036
1985	337,531.27	172,006	142,691	194,840	36.33	5,363
1986	27,347.05	13,567	11,255	16,092	37.33	431
1987	55,429.89	26,950	22,357	33,073	37.78	875
1988	115,352.75	54,919	45,559	69,794	38.24	1,825
1990	234,290.69	105,899	87,850	146,441	39.71	3,688
1991	62,711.45	27,675	22,958	39,753	40.19	989
1993	89,379.73	37,227	30,882	58,498	41.68	1,404
1995	1,415,249.36	557,608	462,574	952,675	42.68	22,321
1996	60,606.32	23,018	19,095	41,511	43.68	950
1997	107,080.69	39,427	32,707	74,374	44.18	1,683
1998	721,324.30	257,080	213,265	508,059	44.69	11,369
1999	143,170.92	48,964	40,619	102,552	45.69	2,245
2000	188,945.13	62,333	51,709	137,236	46.21	2,970
2001	1,217,679.24	386,735	320,823	896,856	46.74	19,188
2002	4,816.10	1,459	1,210	3,606	47.74	76
2003	111,856.38	32,472	26,938	84,918	48.28	1,759
2004	931,270.67	258,428	214,384	716,887	48.82	14,684
2005	4,522,013.77	1,196,073	992,223	3,529,791	49.36	71,511
2006	82,217.21	20,653	17,133	65,084	49.92	1,304
2007	264,203.27	62,405	51,769	212,434	50.92	4,172
2008	1,582,478.71	352,418	292,355	1,290,124	51.48	25,061
2009	860,182.74	179,778	149,138	711,045	52.04	13,663
2010	115,506.21	22,535	18,694	96,812	52.61	1,840
2011	14,648.86	2,651	2,199	12,450	53.18	234
2012	130,578.95	21,754	18,046	112,533	53.77	2,093

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 360 COLLECTION MAINS - FORCE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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						
2013	91,956.30	13,987	11,603	80,353	54.35	1,478
2014	140,250.00	19,270	15,986	124,264	54.94	2,262
2015	510,328.06	62,464	51,818	458,510	55.54	8,255
2016	121,135.49	13,083	10,853	110,282	55.75	1,978
2017	5,423,428.64	502,209	416,617	5,006,812	56.36	88,836
2018	106,587.63	8,250	6,844	99,744	56.60	1,762
2019	646,195.42	39,999	33,182	613,013	56.85	10,783
2020	390,895.56	17,942	14,884	376,012	57.13	6,582
2021	2,103,305.63	62,889	52,171	2,051,135	56.73	36,156
2022	944,427.58	12,655	10,498	933,930	55.43	16,849
2023	80,731.13	186	155	80,576	53.64	1,502
	28,115,216.51	7,117,465	5,904,417	22,210,800		455,135

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 48.8 1.62

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 361 COLLECTION MAINS - GRAVITY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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						
1950	358,842.39	289,765	243,648	115,194	17.34	6,643
1965	33,759.03	23,591	19,836	13,923	24.89	559
1970	33,849.36	22,320	18,768	15,081	27.25	553
1971	291,268.88	188,422	158,434	132,835	28.25	4,702
1972	88,091.47	56,326	47,362	40,729	28.62	1,423
1973	31,396.23	19,836	16,679	14,717	28.99	508
1975	58,947.37	36,029	30,295	28,652	30.38	943
1977	374.81	221	186	189	31.77	6
1978	59,972.14	34,892	29,339	30,633	32.17	952
1979	50,257.73	28,803	24,219	26,039	32.59	799
1980	169,904.14	95,146	80,003	89,901	33.59	2,676
1981	38,049.36	20,969	17,632	20,417	34.01	600
1982	453,114.56	245,588	206,502	246,613	34.44	7,161
1983	432,557.55	228,693	192,296	240,262	35.44	6,779
1985	162,511.49	82,816	69,636	92,875	36.33	2,556
1986	275,888.45	136,868	115,085	160,803	37.33	4,308
1987	102,394.21	49,784	41,861	60,533	37.78	1,602
1988	42,469.08	20,220	17,002	25,467	38.24	666
1989	99,075.87	45,813	38,522	60,554	39.24	1,543
1990	328,382.30	148,429	124,806	203,576	39.71	5,127
1991	87,973.92	38,823	32,644	55,330	40.19	1,377
1992	12,924.26	5,524	4,645	8,279	41.19	201
1993	86,334.23	35,958	30,235	56,099	41.68	1,346
1995	839,354.24	330,706	278,074	561,280	42.68	13,151
1998	1,210,770.24	431,519	362,842	847,928	44.69	18,974
1999	4,125,633.64	1,410,967	1,186,410	2,939,224	45.69	64,330
2000	917,064.60	302,540	254,390	662,675	46.21	14,341
2001	632,640.39	200,927	168,949	463,691	46.74	9,921
2003	975,022.32	283,049	238,001	737,021	48.28	15,266
2004	2,573,030.30	714,016	600,380	1,972,650	48.82	40,407
2005	1,157,843.53	306,250	257,510	900,334	49.36	18,240
2006	40,460.55	10,164	8,546	31,915	49.92	639
2007	879,087.03	207,640	174,594	704,493	50.92	13,835
2008	743,704.40	165,623	139,264	604,440	51.48	11,741
2009	1,389,227.73	290,349	244,140	1,145,088	52.04	22,004
2010	1,136,502.51	221,732	186,443	950,060	52.61	18,059
2011	111,130.42	20,115	16,914	94,216	53.18	1,772
2012	114,432.03	19,064	16,030	98,402	53.77	1,830
2013	697,737.79	106,126	89,236	608,502	54.35	11,196
2014	1,216,910.37	167,203	140,592	1,076,318	54.94	19,591
2015	2,613,782.29	319,927	269,010	2,344,772	55.54	42,218

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 361 COLLECTION MAINS - GRAVITY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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						
2016	1,216,429.51	131,374	110,466	1,105,964	55.75	19,838
2017	2,523,930.54	233,716	196,520	2,327,411	56.36	41,295
2018	2,689,164.60	208,141	175,015	2,514,150	56.60	44,420
2019	9,578,803.11	592,928	498,563	9,080,240	56.85	159,723
2020	2,658,145.61	122,009	102,591	2,555,555	57.13	44,732
2021	1,464,955.09	43,802	36,831	1,428,124	56.73	25,174
2022	3,753,628.32	50,299	42,294	3,711,334	55.43	66,955
2023	1,093,712.72	2,516	2,115	1,091,598	53.64	20,350
	49,651,442.71	8,747,538	7,355,355	42,296,088		813,032

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 52.0 1.64

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 362 SPECIAL COLLECTING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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 40-R3						
NET SALVAGE PERCENT.. 0						
1995	11,400.44	7,593	5,467	5,933	13.92	426
	11,400.44	7,593	5,467	5,933		426

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.9 3.74

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 363 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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-R4						
NET SALVAGE PERCENT.. 0						
1943	12,992.94	12,020	12,993			
1945	4,027.06	3,694	4,027			
1950	1,915.97	1,714	1,916			
1955	10,763.34	9,334	10,538	225	10.38	22
1959	4,076.76	3,405	3,844	233	12.59	19
1960	7,072.93	5,814	6,564	509	13.59	37
1962	1,612.96	1,303	1,471	142	14.44	10
1965	5,714.24	4,455	5,030	684	16.33	42
1970	5,735.57	4,175	4,714	1,022	19.71	52
1971	1,794.39	1,291	1,458	336	20.19	17
1972	49,805.92	35,387	39,952	9,854	20.68	476
1973	4,236.88	2,951	3,332	905	21.68	42
1974	118,080.62	81,169	91,639	26,442	22.17	1,193
1975	177,322.06	119,391	134,791	42,531	23.17	1,836
1976	148,242.72	98,404	111,097	37,146	23.68	1,569
1977	71,554.90	46,482	52,478	19,077	24.68	773
1978	98,090.81	62,768	70,864	27,227	25.18	1,081
1979	129,287.59	80,882	91,315	37,973	26.18	1,450
1980	271,345.71	167,040	188,587	82,759	26.69	3,101
1981	116,915.95	70,290	79,357	37,559	27.69	1,356
1982	114,398.61	67,598	76,317	38,082	28.21	1,350
1983	217,349.07	125,280	141,440	75,909	29.21	2,599
1984	581,303.05	328,901	371,326	209,977	29.74	7,060
1985	197,342.09	108,775	122,806	74,536	30.74	2,425
1986	80,673.01	43,289	48,873	31,800	31.74	1,002
1987	128,004.99	67,267	75,944	52,061	32.28	1,613
1988	28,042.29	14,324	16,172	11,870	33.28	357
1989	1,315.02	652	736	579	34.28	17
1990	17,283.45	8,377	9,458	7,825	34.82	225
1991	21,145.27	9,936	11,218	9,927	35.82	277
1992	5,554.54	2,528	2,854	2,701	36.82	73
1993	6,503.85	2,883	3,255	3,249	37.36	87
1994	5,892.16	2,524	2,850	3,042	38.36	79
1995	98,190.06	40,602	45,839	52,351	39.36	1,330
1996	14,244.44	5,678	6,410	7,834	40.36	194
1997	128,339.55	49,565	55,958	72,382	40.92	1,769
1998	168,548.38	62,565	70,635	97,913	41.92	2,336
1999	1,081,201.41	385,124	434,801	646,400	42.92	15,061
2000	104,064.35	35,507	40,087	63,977	43.92	1,457
2001	368,668.10	120,260	135,772	232,896	44.92	5,185
2002	5,184.92	1,614	1,822	3,363	45.92	73

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 363 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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-R4						
NET SALVAGE PERCENT.. 0						
2003	48,723.39	14,529	16,403	32,320	46.48	695
2004	327,504.71	92,717	104,677	222,828	47.48	4,693
2005	2,598,802.47	696,479	786,318	1,812,484	48.48	37,386
2006	154,209.94	39,000	44,031	110,179	49.48	2,227
2007	176,723.75	42,025	47,446	129,278	50.48	2,561
2008	186,603.64	41,557	46,917	139,687	51.48	2,713
2009	299,978.80	62,276	70,309	229,670	52.48	4,376
2010	299,078.36	57,573	64,999	234,079	53.48	4,377
2011	10,813.38	1,918	2,165	8,648	54.48	159
2012	8,158.59	1,324	1,495	6,664	55.48	120
2013	88,253.57	12,991	14,667	73,587	56.48	1,303
2014	192,014.83	25,538	28,832	163,183	57.04	2,861
2015	370,882.91	43,690	49,325	321,558	58.04	5,540
2016	230,385.34	23,638	26,687	203,698	59.04	3,450
2017	336,997.54	29,454	33,253	303,745	60.04	5,059
2018	377,176.55	27,232	30,745	346,432	61.04	5,675
2019	822,119.62	46,861	52,906	769,214	62.04	12,399
2020	472,234.97	19,739	22,285	449,950	63.04	7,138
2021	487,759.33	12,974	14,647	473,112	64.04	7,388
2022	555,221.80	6,330	7,147	548,075	65.04	8,427
2023	137,189.41	261	295	136,895	65.66	2,085
	12,794,670.83	3,593,324	4,056,089	8,738,582		178,277

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 49.0 1.39

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 364 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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 25-S2.5						
NET SALVAGE PERCENT.. 0						
2000	2,428.57	1,928	1,529	900	5.90	153
2003	46,200.50	33,944	26,914	19,286	7.13	2,705
2007	8,821.45	5,558	4,407	4,414	9.25	477
2008	41,636.87	24,995	19,818	21,819	9.82	2,222
2009	21,348.30	12,124	9,613	11,735	10.46	1,122
2010	13,274.96	7,076	5,610	7,665	11.17	686
2013	1,156.60	486	385	772	13.45	57
2014	1,730.97	657	521	1,210	14.29	85
2015	12,540.66	4,237	3,359	9,182	15.19	604
2017	24,734.12	6,243	4,950	19,784	17.03	1,162
2018	8,799.81	1,839	1,458	7,342	17.98	408
2019	475,087.78	78,580	62,306	412,782	18.93	21,806
2020	45,342.68	5,500	4,361	40,982	19.93	2,056
2021	34,600.76	2,678	2,123	32,478	20.87	1,556
2022	29,246.27	971	770	28,476	21.87	1,302
2023	6,475.00	36	29	6,446	22.50	286
	773,425.30	186,852	148,153	625,272		36,687

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.0 4.74

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 370.3 RECEIVING WELLS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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 40-S2.5						
NET SALVAGE PERCENT.. 0						
1999	461,295.54	278,253	283,528	177,768	15.62	11,381
2005	51,250.80	24,201	24,660	26,591	19.84	1,340
2006	15,727.19	7,033	7,166	8,561	20.70	414
2009	1,330.99	496	505	826	23.15	36
	529,604.52	309,983	315,859	213,745		13,171

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.2 2.49

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 371.3 PUMPING EQUIPMENT - PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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 25-L0.5						
NET SALVAGE PERCENT.. 0						
1905	168,217.62	168,218	168,218			
1970	61,266.48	54,619	61,266			
1975	148.32	130	148			
1978	22,062.38	18,956	21,767	295	7.33	40
1987	32,266.95	25,839	29,670	2,597	8.89	292
1988	13,581.89	10,761	12,357	1,225	9.11	134
1996	27,140.23	19,530	22,426	4,714	10.42	452
1999	1,076,926.92	736,618	845,839	231,088	10.97	21,065
2002	16,811.40	10,848	12,456	4,355	11.41	382
2003	3,343.08	2,106	2,418	925	11.60	80
2005	2,332,054.46	1,395,035	1,601,882	730,172	11.92	61,256
2006	50,806.38	29,529	33,907	16,899	12.07	1,400
2007	50,073.75	28,156	32,331	17,743	12.26	1,447
2008	129,836.91	70,670	81,148	48,689	12.35	3,942
2009	1,093,128.95	572,690	657,605	435,524	12.50	34,842
2010	169,866.68	85,341	97,995	71,872	12.63	5,691
2011	357,965.82	171,609	197,054	160,912	12.76	12,611
2012	39,298.43	17,869	20,518	18,780	12.89	1,457
2013	257,958.90	110,148	126,480	131,479	13.08	10,052
2014	552,825.43	220,080	252,712	300,113	13.23	22,684
2015	600,906.04	220,773	253,508	347,398	13.35	26,022
2016	664,810.21	221,249	254,054	410,756	13.53	30,359
2017	1,177,861.25	348,765	400,478	777,383	13.67	56,868
2018	1,244,328.56	318,548	365,780	878,549	13.80	63,663
2019	757,976.47	160,843	184,692	573,284	13.92	41,184
2020	2,670,687.53	439,862	505,082	2,165,606	13.94	155,352
2021	993,126.56	111,230	127,723	865,404	13.88	62,349
2022	1,358,880.32	71,749	82,387	1,276,493	13.45	94,907
2023	346,176.99	3,289	3,777	342,400	13.03	26,278
	16,270,334.91	5,645,060	6,455,678	9,814,657		734,809

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.4 4.52

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 371.5 PUMPING EQUIPMENT - RECLAIMED WATER TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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 25-L0.5						
NET SALVAGE PERCENT.. 0						
1970	2.48	2	2			
1972	268.46	237	216	52	6.72	8
1975	445.22	389	355	90	6.90	13
1978	566.05	486	443	123	7.33	17
1981	739.35	624	569	170	7.75	22
1989	8,968.41	7,053	6,429	2,539	9.17	277
1990	4,750.83	3,688	3,361	1,390	9.44	147
1995	33,967.65	24,790	22,595	11,373	10.27	1,107
1999	3,120.86	2,135	1,946	1,175	10.97	107
2001	104,928.30	69,148	63,027	41,901	11.25	3,725
2005	6,951.25	4,158	3,790	3,161	11.92	265
2006	180.57	105	96	85	12.07	7
2008	309.68	169	154	156	12.35	13
2010	3,605.22	1,811	1,651	1,954	12.63	155
2011	4,032.22	1,933	1,762	2,270	12.76	178
2017	1,455.13	431	393	1,062	13.67	78
2021	13,543.14	1,517	1,382	12,161	13.88	876
2022	19,269.92	1,017	927	18,343	13.45	1,364
2023	4,925.00	47	42	4,883	13.03	375
	212,029.74	119,740	109,140	102,889		8,734

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.8 4.12

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 380 TREATMENT AND DISPOSAL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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 40-S0						
NET SALVAGE PERCENT.. 0						
1970	718.59	606	619	100	9.75	10
1972	13,836.48	11,446	11,699	2,137	10.60	202
1973	113,079.79	92,827	94,879	18,201	10.85	1,678
1977	16,120.36	12,759	13,041	3,079	12.05	256
1980	350,636.29	268,307	274,238	76,398	13.12	5,823
1982	25,312.83	18,876	19,293	6,020	13.90	433
1985	29,261.86	20,987	21,451	7,811	14.88	525
1986	58,603.30	41,567	42,486	16,117	15.06	1,070
1987	3,548.56	2,474	2,529	1,020	15.53	66
1988	37,373.24	25,713	26,281	11,092	15.76	704
1989	4,998.47	3,374	3,449	1,549	16.25	95
1990	4,333.51	2,881	2,945	1,389	16.51	84
1991	428,584.77	280,294	286,490	142,095	16.80	8,458
1992	6,696.38	4,304	4,399	2,297	17.10	134
1993	56,345.40	35,537	36,323	20,022	17.42	1,149
1994	122,349.07	75,624	77,296	45,053	17.76	2,537
1995	714,619.68	432,345	441,902	272,718	18.12	15,051
1996	8,598.87	5,084	5,196	3,403	18.50	184
1997	9,765.07	5,658	5,783	3,982	18.69	213
1998	9,027.15	5,094	5,207	3,820	19.11	200
1999	1,144,776.59	630,772	644,715	500,062	19.35	25,843
2001	7,119.78	3,717	3,799	3,321	19.92	167
2002	1,103,838.91	558,874	571,228	532,611	20.23	26,328
2003	2,620,959.37	1,283,746	1,312,123	1,308,836	20.57	63,628
2004	11,457.47	5,414	5,534	5,923	20.93	283
2005	2,139,508.31	976,044	997,619	1,141,889	21.16	53,965
2006	47,646.50	20,907	21,369	26,278	21.42	1,227
2007	67,497.99	28,383	29,010	38,488	21.70	1,774
2008	572,461.97	229,672	234,749	337,713	22.01	15,344
2009	292,059.22	111,625	114,092	177,967	22.22	8,009
2010	242,926.56	87,964	89,908	153,019	22.46	6,813
2011	536,900.51	182,976	187,021	349,880	22.73	15,393
2012	131,588.14	41,871	42,797	88,791	23.03	3,855
2013	193,485.89	57,156	58,419	135,067	23.25	5,809
2014	620,913.46	168,392	172,114	448,799	23.51	19,090
2015	2,554,681.99	629,474	643,388	1,911,294	23.70	80,645
2016	3,525,563.99	775,624	792,769	2,732,795	23.93	114,200
2017	4,917,427.30	947,096	968,031	3,949,396	24.10	163,875
2018	1,652,438.90	270,835	276,822	1,375,617	24.23	56,773
2019	2,964,344.90	394,554	403,276	2,561,069	24.42	104,876
2020	18,688,793.25	1,885,699	1,927,382	16,761,411	24.50	684,139

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 380 TREATMENT AND DISPOSAL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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 40-S0						
NET SALVAGE PERCENT.. 0						
2021	11,013,266.64	734,585	750,822	10,262,445	24.50	418,875
2022	17,638,467.92	525,626	537,245	17,101,223	24.38	701,445
2023	4,661,844.09	23,775	24,301	4,637,544	24.33	190,610
	79,363,779.32	11,920,538	12,184,039	67,179,741		2,801,838
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					24.0	3.53

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 381.4 PLANT SEWERS - TREATMENT AND DISPOSAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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 40-R1.5						
NET SALVAGE PERCENT.. 0						
1973	5,163.10	4,444	3,847	1,316	8.05	163
2006	27,208.44	11,713	10,139	17,069	22.16	770
2007	24,236.77	9,925	8,592	15,645	22.71	689
2008	8,178.49	3,185	2,757	5,421	23.13	234
2009	11,218.89	4,134	3,579	7,640	23.56	324
2013	31,735.34	8,848	7,659	24,076	25.22	955
2014	14,634.76	3,739	3,236	11,399	25.50	447
2021	3.80			4	25.35	
2022	1.27		0	1	23.58	
	122,380.86	45,988	39,809	82,571		3,582

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.1 2.93

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 381.5 PLANT SEWERS - RECLAIMED WATER TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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 40-R1.5						
NET SALVAGE PERCENT.. 0						
2008	4,015.94	1,564	1,221	2,795	23.13	121
2010	2,248.23	780	608	1,640	24.01	68
2021	0.20					
2022	0.07		0			
	6,264.44	2,344	1,829	4,435		189

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.5 3.02

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 382 OUTFALL LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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 40-R2.5						
NET SALVAGE PERCENT.. 0						
1972	9,637.69	8,707	8,309	1,329	5.43	245
1973	5,163.10	4,624	4,413	750	5.81	129
2003	35,788.00	17,951	17,130	18,658	19.62	951
2011	7,619.38	2,444	2,332	5,287	24.88	212
2022	112,500.00	2,745	2,620	109,880	30.02	3,660
2023	37,500.00	158	151	37,349	29.29	1,275
	208,208.17	36,629	34,955	173,253		6,472

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.8 3.11

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 389.2 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - COLLECTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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-L3						
NET SALVAGE PERCENT.. 0						
2006	329,059.46	246,367	232,409	96,650	5.62	17,198
2007	9,438.16	6,882	6,492	2,946	5.85	504
2010	319,816.58	205,930	194,263	125,554	7.05	17,809
2011	994.14	603	569	425	7.63	56
	659,308.34	459,782	433,733	225,576		35,567

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.3 5.39

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 389.3 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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-L3						
NET SALVAGE PERCENT.. 0						
2006	12,721.54	9,525	9,438	3,284	5.62	584
2007	3,383.22	2,467	2,444	939	5.85	161
2008	1,019.00	718	711	308	6.17	50
2009	1,352.64	915	907	446	6.58	68
2010	406.00	261	259	147	7.05	21
2011	1,400.22	849	841	559	7.63	73
2013	46,874.49	24,403	24,180	22,695	8.98	2,527
	67,157.11	39,138	38,780	28,378		3,484

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.1 5.19

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 389.4 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - TREATMENT AND DISPOSAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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 25-S2.5						
NET SALVAGE PERCENT.. 0						
2008	1,057.47	635	778	279	9.82	28
2009	10,978.70	6,235	7,640	3,339	10.46	319
	12,036.17	6,870	8,418	3,619		347

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.4 2.88

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 390.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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	2,385.62	1,998	2,386			
2007	1,881.61	1,482	1,882			
2010	2,209.99	1,409	2,210			
2014	2,692.49	1,178	2,195	497	11.25	44
2016	1,025.75	346	645	381	13.25	29
2019	7,487.58	1,404	2,616	4,872	16.25	300
2020	9,915.80	1,363	2,539	7,377	17.25	428
2021	19,935.23	1,744	3,250	16,685	18.25	914
2022	6,645.08	249	464	6,181	19.25	321
	54,179.15	11,173	18,187	35,992		2,036

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.7 3.76

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 390.2 OFFICE FURNITURE AND EQUIPMENT - OFFICE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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						
2015	114,001.23	88,351	62,596	51,405	2.25	22,847
2016	67,476.93	45,547	32,270	35,207	3.25	10,833
2017	38,326.49	22,038	15,613	22,713	4.25	5,344
2018	8,441.84	4,010	2,841	5,601	5.25	1,067
2019	9,564.42	3,587	2,542	7,022	6.25	1,124
2021	10,955.86	1,917	1,358	9,598	8.25	1,163
2022	3,651.95	274	194	3,458	9.25	374
	252,418.72	165,724	117,414	135,005		42,752

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.2 16.94

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 390.3 OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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						
2019	178,483.76	133,863	119,054	59,430	1.25	47,544
2020	164,867.13	90,677	80,646	84,221	2.25	37,432
2021	529,466.06	185,313	164,812	364,654	3.25	112,201
2022	176,488.69	26,473	23,544	152,945	4.25	35,987
	1,049,305.64	436,326	388,056	661,250		233,164
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					2.8	22.22

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 390.4 OFFICE FURNITURE AND EQUIPMENT - COMPUTER SOFTWARE - 10 YEARS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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	109,270.90	95,612	96,169	13,102	1.25	10,482
2015	9,836.41	7,623	7,667	2,169	2.25	964
2016	233.83	158	159	75	3.25	23
2017	74,235.26	42,685	42,934	31,301	4.25	7,365
2018	72,975.79	34,664	34,866	38,110	5.25	7,259
2019	35,485.70	13,307	13,385	22,101	6.25	3,536
2020	64,611.91	17,768	17,872	46,740	7.25	6,447
2021	250,359.51	43,813	44,068	206,292	8.25	25,005
2022	83,453.17	6,259	6,295	77,158	9.25	8,341
	700,462.48	261,889	263,415	437,047		69,422

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.3 9.91

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 390.41 OFFICE FURNITURE AND EQUIPMENT - COMPUTER SOFTWARE - 15 YEARS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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						
2014	46,188.87	26,943	35,436	10,753	6.25	1,720
2015	16,989.67	8,778	11,545	5,445	7.25	751
2016	65,789.80	29,605	38,937	26,853	8.25	3,255
2017	45,063.28	17,274	22,719	22,344	9.25	2,416
2018	122,239.14	38,709	50,911	71,328	10.25	6,959
2019	20,806.95	5,202	6,842	13,965	11.25	1,241
2021	216,510.20	25,260	33,222	183,288	13.25	13,833
2022	72,170.07	3,609	4,746	67,424	14.25	4,732
	605,757.98	155,380	204,358	401,400		34,907

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.5 5.76

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 391 TRANSPORTATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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 15-L3						
NET SALVAGE PERCENT.. 0						
2013	70,649.71	46,085	70,650			
2014	14,175.19	8,546	13,725	450	5.76	78
2015	24,040.66	13,155	21,127	2,914	6.41	455
2016	57,078.56	27,740	44,550	12,529	7.14	1,755
2017	88,017.82	36,994	59,411	28,607	7.93	3,607
2018	205,599.19	72,371	116,226	89,373	8.74	10,226
2019	113,706.15	31,895	51,222	62,484	9.62	6,495
2020	767,674.98	158,985	255,326	512,349	10.53	48,656
2021	42,778.19	5,647	9,069	33,709	11.51	2,929
2022	145,512.50	8,236	13,226	132,286	12.50	10,583
2023	43,750.00	411	660	43,090	13.12	3,284
	1,572,982.95	410,065	655,192	917,791		88,068

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.4 5.60

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 392 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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						
2005	4,484.78	3,980	3,825	660	2.25	293
2009	5,075.00	3,489	3,352	1,723	6.25	276
	9,559.78	7,469	7,177	2,382		569
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					4.2	5.95

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 393 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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						
2004	828.00	776	526	302	1.25	242
2005	17,079.00	15,158	10,269	6,810	2.25	3,027
2006	5,414.38	4,535	3,072	2,342	3.25	721
2007	3,411.17	2,686	1,820	1,591	4.25	374
2008	1,889.56	1,394	944	946	5.25	180
2009	46,495.93	31,966	21,655	24,841	6.25	3,975
2011	33,817.10	19,868	13,459	20,358	8.25	2,468
2014	6,938.06	3,035	2,056	4,882	11.25	434
2015	11,505.54	4,458	3,020	8,486	12.25	693
2016	18,979.86	6,406	4,340	14,640	13.25	1,105
2017	47,945.32	13,784	9,338	38,607	14.25	2,709
2018	62,374.76	14,814	10,035	52,340	15.25	3,432
2019	11,246.56	2,109	1,429	9,818	16.25	604
2020	125,447.07	17,249	11,685	113,762	17.25	6,595
2021	377,756.58	33,054	22,392	355,365	18.25	19,472
2022	229,607.50	8,610	5,832	223,776	19.25	11,625
2023	35,000.00	219	149	34,851	19.88	1,753
	1,035,736.39	180,121	122,021	913,716		59,409

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.4 5.74

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 394 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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						
2004	713.99	535	589	125	6.25	20
2005	38,413.18	27,273	30,045	8,368	7.25	1,154
2006	42,593.89	28,538	31,438	11,156	8.25	1,352
2007	32,179.22	20,273	22,334	9,845	9.25	1,064
2008	43,643.70	25,750	28,367	15,277	10.25	1,490
2009	8,888.55	4,889	5,386	3,503	11.25	311
2010	10,577.49	5,395	5,943	4,634	12.25	378
2011	23,126.89	10,870	11,975	11,152	13.25	842
2012	1,790.10	770	848	942	14.25	66
2013	6,884.99	2,685	2,958	3,927	15.25	258
2014	29,949.87	10,482	11,547	18,403	16.25	1,132
2015	152,863.70	47,388	52,205	100,659	17.25	5,835
2016	91,391.25	24,676	27,184	64,207	18.25	3,518
2017	58,013.63	13,343	14,699	43,315	19.25	2,250
2018	100,376.10	19,071	21,009	79,367	20.25	3,919
2019	1,090.83	164	181	910	21.25	43
2020	112,657.26	12,392	13,652	99,005	22.25	4,450
2021	49,871.20	3,491	3,846	46,025	23.25	1,980
2022	60,924.31	1,828	2,013	58,911	24.25	2,429
2023	15,625.00	78	86	15,539	24.88	625
	881,575.15	259,891	286,305	595,270		33,116

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.0 3.76

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 395 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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-L2.5						
NET SALVAGE PERCENT.. 0						
2000	30,076.00	24,154	26,193	3,883	5.58	696
2004	2,984.00	2,260	2,451	533	6.00	89
2005	30,737.00	22,859	24,789	5,948	6.12	972
2006	3,444.00	2,504	2,715	729	6.29	116
2007	64,936.28	46,027	49,912	15,024	6.47	2,322
2008	6,630.00	4,548	4,932	1,698	6.75	252
2009	6,343.00	4,195	4,549	1,794	7.04	255
2010	3,767.00	2,382	2,583	1,184	7.41	160
2011	18,093.39	10,842	11,758	6,335	7.86	806
2012	3,459.34	1,945	2,109	1,350	8.37	161
2013	2,414.11	1,259	1,365	1,049	8.94	117
	172,884.12	122,975	133,356	39,528		5,946

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.6 3.44

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 396 COMMUNICATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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						
2009	2,950.38	2,705	2,378	572	1.25	458
2011	9,314.11	7,296	6,413	2,901	3.25	893
2012	2,556.55	1,832	1,610	947	4.25	223
2013	127,230.97	82,700	72,692	54,539	5.25	10,388
2014	28,256.79	16,483	14,488	13,769	6.25	2,203
2015	19,657.44	10,156	8,927	10,730	7.25	1,480
2016	4,848.22	2,182	1,918	2,930	8.25	355
2017	171,135.31	65,601	57,662	113,473	9.25	12,267
2018	5,749.06	1,821	1,601	4,148	10.25	405
2019	228,196.40	57,049	50,145	178,051	11.25	15,827
2020	195,291.18	35,803	31,470	163,821	12.25	13,373
2021	259,621.20	30,290	26,625	232,996	13.25	17,585
2022	76,490.30	3,825	3,362	73,128	14.25	5,132
2023	19,560.42	163	143	19,417	14.88	1,305
	1,150,858.33	317,906	279,434	871,424		81,894

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.6 7.12

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 396.7 COMMUNICATION EQUIPMENT - SCADA

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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						
2016	33,295.71	22,475	20,173	13,123	3.25	4,038
2017	150,989.20	86,819	77,928	73,061	4.25	17,191
2018	529,532.51	251,528	225,769	303,764	5.25	57,860
2019	528,536.96	198,201	177,903	350,634	6.25	56,101
2020	1,041,005.17	286,276	256,957	784,048	7.25	108,145
2021	298,239.25	52,192	46,847	251,392	8.25	30,472
2022	426,981.82	32,024	28,745	398,237	9.25	43,053
2023	109,189.58	1,365	1,225	107,965	9.88	10,928
	3,117,770.20	930,880	835,547	2,282,223		327,788

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.0 10.51

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 397 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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						
2007	570.23	359	482	88	9.25	10
2010	191.19	98	132	59	12.25	5
2011	1,773.24	833	1,119	654	13.25	49
2012	26,101.44	11,224	15,078	11,023	14.25	774
2014	2,292.01	802	1,077	1,215	16.25	75
2021	7.46	1	1	6	23.25	
2022	2.49		0	2	24.25	
	30,938.06	13,317	17,889	13,049		913

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.3 2.95

CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 354.2 STRUCTURES AND IMPROVEMENTS - COLLECTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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-S0.5						
NET SALVAGE PERCENT.. 0						
2011	1,277,000.00	333,042	539,864	737,136	33.30	22,136
2021	27,009.91	1,215	1,969	25,041	37.16	674
	1,304,009.91	334,257	541,833	762,177		22,810
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					33.4	1.75

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 354.3 STRUCTURES AND IMPROVEMENTS - PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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-S1						
NET SALVAGE PERCENT.. 0						
1972	39,195.96	28,049	31,304	7,892	20.17	391
1973	13,556.99	9,577	10,688	2,869	20.68	139
1980	10,637.50	6,867	7,664	2,974	23.48	127
1981	47,773.77	30,518	34,059	13,715	23.61	581
2011	135,000.00	31,887	35,587	99,413	38.00	2,616
2017	838,712.00	100,813	112,511	726,201	42.10	17,249
2019	316,465.00	25,032	27,937	288,528	43.64	6,612
2021	29,639.85	1,100	1,228	28,412	45.42	626
	1,430,981.07	233,843	260,978	1,170,003		28,341

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 41.3 1.98

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 354.4 STRUCTURES AND IMPROVEMENTS - TREATMENT AND DISPOSAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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 50-R2						
NET SALVAGE PERCENT.. 0						
1972	42,000.00	33,890	29,936	12,064	12.14	994
1973	7,981.64	6,353	5,612	2,370	12.75	186
1980	6,844.83	5,004	4,420	2,425	15.73	154
1986	561,771.00	373,690	330,088	231,683	18.50	12,523
1987	469,604.40	305,525	269,876	199,728	19.20	10,402
1999	1,179,768.83	566,053	500,006	679,763	25.75	26,399
2001	745,942.16	334,182	295,190	450,752	26.80	16,819
2002	872,209.25	376,446	332,522	539,687	27.33	19,747
2003	971,761.31	403,087	356,055	615,706	27.87	22,092
2004	916,760.18	364,412	321,892	594,868	28.42	20,931
2006	150,000.00	54,270	47,938	102,062	29.55	3,454
2007	79,963.00	27,459	24,255	55,708	30.12	1,850
2008	51,125.00	16,590	14,654	36,471	30.70	1,188
2011	94,630.00	25,238	22,293	72,337	32.30	2,240
2012	370,713.84	91,640	80,948	289,766	32.73	8,853
2013	16,080.27	3,653	3,227	12,853	33.17	387
2020	78,140.79	5,650	4,990	73,151	35.27	2,074
2021	139,920.55	6,660	5,883	134,038	35.01	3,829
	6,755,217.05	2,999,802	2,649,785	4,105,432		154,122

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.6 2.28

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 354.7 STRUCTURES AND IMPROVEMENTS - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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 50-R3						
NET SALVAGE PERCENT.. 0						
1982	1,636.81	1,221	1,162	475	13.90	34
1983	13,000.00	9,560	9,099	3,901	14.30	273
2021	309.58	13	12	298	41.54	7
	14,946.39	10,794	10,273	4,673		314

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.9 2.10

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 360 COLLECTION MAINS - FORCE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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						
1970	19,117.80	12,606	12,042	7,076	27.25	260
1972	739,587.98	472,893	451,729	287,859	28.62	10,058
1973	158,612.90	100,212	95,727	62,886	28.99	2,169
1977	18,223.43	10,755	10,274	7,949	31.77	250
1980	250,225.15	140,126	133,855	116,370	33.59	3,464
1981	465,119.47	256,327	244,855	220,264	34.01	6,476
1982	139,234.47	75,465	72,088	67,146	34.44	1,950
1999	228,231.05	78,055	74,562	153,669	45.69	3,363
2006	168,816.14	42,407	40,509	128,307	49.92	2,570
2010	1,745,849.85	340,615	325,370	1,420,480	52.61	27,000
2011	186,353.00	33,730	32,220	154,133	53.18	2,898
2012	240,000.00	39,984	38,195	201,805	53.77	3,753
2013	21,203.00	3,225	3,081	18,122	54.35	333
2014	32,176.58	4,421	4,223	27,954	54.94	509
2017	5,459,708.90	505,569	482,942	4,976,767	56.36	88,303
2019	49,429.29	3,060	2,923	46,506	56.85	818
2021	1,175,682.27	35,153	33,579	1,142,103	56.73	20,132
2022	395,644.09	5,302	5,065	390,579	55.43	7,046
2023	1,250.00	3	3	1,247	53.64	23
	11,494,465.37	2,159,908	2,063,242	9,431,223		181,375

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 52.0 1.58

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 361 COLLECTION MAINS - GRAVITY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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						
1970	13,338.75	8,796	7,753	5,586	27.25	205
1972	39,847.06	25,478	22,456	17,391	28.62	608
1973	28,745.49	18,161	16,007	12,738	28.99	439
1977	116.92	69	61	56	31.77	2
1980	22,093.00	12,372	10,905	11,188	33.59	333
1986	53,412.00	26,498	23,355	30,057	37.33	805
1991	24,968.00	11,018	9,711	15,257	40.19	380
1999	2,760,060.31	943,941	831,996	1,928,064	45.69	42,199
2004	126,000.00	34,965	30,818	95,182	48.82	1,950
2011	358,844.00	64,951	57,248	301,596	53.18	5,671
2014	45,199.00	6,210	5,474	39,725	54.94	723
2015	99,144.95	12,135	10,696	88,449	55.54	1,593
2017	638,045.57	59,083	52,076	585,970	56.36	10,397
2019	152,345.71	9,430	8,311	144,034	56.85	2,534
	4,362,160.76	1,233,107	1,086,867	3,275,293		67,839

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 48.3 1.56

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 363 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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-R4						
NET SALVAGE PERCENT.. 0						
1972	50.00	36	50			
1977	2,359.54	1,533	2,299	61	24.68	2
1980	12,216.58	7,521	11,278	939	26.69	35
1981	5,935.68	3,569	5,352	584	27.69	21
1982	1,028.22	608	912	116	28.21	4
1984	53,053.00	30,017	45,012	8,041	29.74	270
1999	501,480.17	178,627	267,862	233,618	42.92	5,443
2005	75,000.00	20,100	30,141	44,859	48.48	925
2006	55,485.24	14,032	21,042	34,443	49.48	696
2007	549,978.58	130,785	196,120	353,859	50.48	7,010
2013	18,908.00	2,783	4,173	14,735	56.48	261
2014	27,150.44	3,611	5,415	21,735	57.04	381
2015	24,679.05	2,907	4,359	20,320	58.04	350
2017	161,089.36	14,079	21,113	139,976	60.04	2,331
2019	23,002.00	1,311	1,966	21,036	62.04	339
2020	17,643.24	737	1,105	16,538	63.04	262
2021	29,475.67	784	1,176	28,300	64.04	442
2022	7,372.58	84	126	7,247	65.04	111
	1,565,907.35	413,124	619,501	946,406		18,883

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 50.1 1.21

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 371.3 PUMPING EQUIPMENT - PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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 25-L0.5						
NET SALVAGE PERCENT.. 0						
1987	43,530.60	34,859	37,193	6,338	8.89	713
2017	421,017.00	124,663	133,012	288,005	13.67	21,068
2019	31,460.00	6,676	7,123	24,337	13.92	1,748
2020	45,428.73	7,482	7,983	37,446	13.94	2,686
2021	25,898.32	2,901	3,095	22,803	13.88	1,643
2022	6,647.30	351	375	6,272	13.45	466
	573,981.95	176,932	188,781	385,201		28,324

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.6 4.93

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 380 TREATMENT AND DISPOSAL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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 40-S0						
NET SALVAGE PERCENT.. 0						
1973	88,336.75	72,516	85,754	2,583	10.85	238
1980	141,308.51	108,129	127,869	13,440	13.12	1,024
1986	37,451.00	26,564	31,413	6,038	15.06	401
1999	734,508.02	404,714	478,597	255,911	19.35	13,225
2006	100,000.00	43,880	51,890	48,110	21.42	2,246
2007	100,000.00	42,050	49,726	50,274	21.70	2,317
2011	352,188.97	120,026	141,938	210,251	22.73	9,250
2020	6,410.96	647	765	5,646	24.50	230
2021	239,439.31	15,971	18,887	220,552	24.50	9,002
2022	60,621.34	1,807	2,136	58,485	24.38	2,399
	1,860,264.86	836,304	988,975	871,289		40,332

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 21.6 2.17

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 381.4 PLANT SEWERS - TREATMENT AND DISPOSAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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 40-R1.5						
NET SALVAGE PERCENT.. 0						
1973	1,536.55	1,323	1,365	172	8.05	21
	1,536.55	1,323	1,365	172		21
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					8.2	1.37

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 382 OUTFALL LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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 40-R2.5						
NET SALVAGE PERCENT.. 0						
1973	1,536.55	1,376	1,395	142	5.81	24
	1,536.55	1,376	1,395	142		24

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.9 1.56

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 389.2 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - COLLECTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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-L3						
NET SALVAGE PERCENT.. 0						
2011	13,030.75	7,901	8,478	4,552	7.63	597
	13,030.75	7,901	8,478	4,552		597
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					7.6	4.58

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 390.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1973	72.91	73	73			
1977	89.28	89	89			
1979	20.53	21	21			
1982	92.26	92	92			
	274.98	275	275			

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

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 393 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1970	260.00	260	260			
1972	1,400.00	1,400	1,400			
1974	141.36	141	141			
1975	774.96	775	775			
1976	177.97	178	178			
1978	119.04	119	119			
1979	602.65	603	603			
1980	757.40	757	757			
1981	215.76	216	216			
	4,449.14	4,449	4,449			

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

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 394 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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						
1972	1,267.00	1,267	1,267			
1977	35.71	36	36			
1981	19.34	19	19			
1982	7.44	7	7			
1983	33.33	33	34			
	1,362.82	1,362	1,363			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					0.0	0.00

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 396.7 COMMUNICATION EQUIPMENT - SCADA

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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						
2020	2,519.52	693	814	1,706	7.25	235
2021	8,662.94	1,516	1,780	6,883	8.25	834
	11,182.46	2,209	2,594	8,589		1,069
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					8.0	9.56

PART III. EXPERIENCED AND ESTIMATED NET SALVAGE

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

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				
354.20	18,056.83	1,334.46		1,334.46-
354.30	103,925.73	7,680.48		7,680.48-
354.40	177,579.05	13,123.72		13,123.72-
363.00		8,452.67		8,452.67-
371.30	175,314.80			
380.00		10,140.36		10,140.36-
	474,876.41	40,731.69		40,731.69-
2019 TRANSACTION YEAR				
354.20	113,438.56			
354.30	165,641.15			
354.40	136,902.27	9,053.97		9,053.97-
361.00		7,648.00		7,648.00-
363.00		2,155.91		2,155.91-
371.30	163,539.28	10,399.76		10,399.76-
	579,521.26	29,257.64		29,257.64-
2020 TRANSACTION YEAR				
354.20	71,736.76			
354.30	25,040.76			
354.40	2,683,320.63	739,453.08		739,453.08-
363.00		3,085.65		3,085.65-
371.30	165,797.84			
380.00		142,233.63		142,233.63-
	2,945,895.99	884,772.36		884,772.36-
2021 TRANSACTION YEAR				
354.20	15,857.31	103.44		103.44-
354.30	28,774.15	4,649.78		4,649.78-
354.40	233,778.22	59,039.67		59,039.67-
361.00		782.10		782.10-
363.00		5,203.68		5,203.68-
371.30	133,572.48	5,586.52		5,586.52-
380.00		71,628.50		71,628.50-
	411,982.16	146,993.69		146,993.69-

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

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				
354.20	13,036.29	85.04		85.04-
354.30	23,655.22	3,822.58		3,822.58-
354.40	192,189.02	48,536.50		48,536.50-
361.00		2,057.67		2,057.67-
363.00		4,151.34		4,151.34-
371.30	187,742.90	7,852.13		7,852.13-
380.00		114,538.69		114,538.69-
	416,623.43	181,043.95		181,043.95-
TOTAL	4,828,899.25	1,282,799.33		1,282,799.33-

VOLUME 10

Exhibits 6-C – Parts I, II, III - Limerick Wastewater Depreciation Study – Calculated Annual Depreciation Accruals Related to Utility Plant at March 31, 2021, March 31, 2022, and March 31, 2023

Exhibit No. 6-C, Part I
Docket No. R-2021-3027385
Docket No. R-2021-3027386
Witness: J. J. Spanos

AQUA PENNSYLVANIA, INC.

BRYN MAWR, PENNSYLVANIA

LIMERICK OPERATIONS

2021 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WASTEWATER PLANT
AS OF MARCH 31, 2021

Prepared by:

Gannett Fleming

Excellence Delivered ***As Promised***

Exhibit No. 6-C, Part I
Docket No. R-2021-3027385
Docket No. R-2021-3027386
Witness: J. J. Spanos

AQUA PENNSYLVANIA, INC.

Bryn Mawr, Pennsylvania

LIMERICK OPERATIONS

2021 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WASTEWATER PLANT
AS OF MARCH 31, 2021

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Camp Hill, Pennsylvania

Gannett Fleming

Excellence Delivered ***As Promised***

August 13, 2021

Aqua Pennsylvania, Inc.
762 Lancaster Avenue
Bryn Mawr, PA 19010

Attention: William C. Packer
Vice President, Regulatory Accounting & Regional Controller

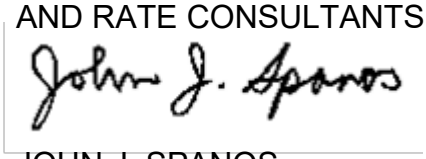
Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to wastewater plant as of March 31, 2021 for the Limerick Operations. Summaries of the original cost, annual accruals and the book depreciation reserve are presented in Tables 1 and 2, beginning on page I-3 of the attached report.

A description of the methods and procedures upon which the study was based, as well as support for the service life estimates, is set forth in a companion report "2022 Depreciation Study - Calculated Annual Depreciation Accruals Related to Wastewater Plant as of March 31, 2022".

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC



JOHN J. SPANOS
President

JJS:mle

067880.100

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PART I. RESULTS OF STUDY

AQUA PENNSYLVANIA, INC.

WASTEWATER ASSETS

DEPRECIATION STUDY

PART I. RESULTS OF STUDY

SUMMARY OF RESULTS

Table 1 summarizes the results of the depreciation study, which sets forth the book reserve and the calculated annual depreciation related to original cost as of March 31, 2021, and the annual amortization of negative salvage for the Limerick Operations system. Table 2 presents the calculation of the amortization of experienced net salvage, by account, based on the five-year period, 2016-2020.

DETAILED TABULATIONS OF DEPRECIATION CALCULATIONS

The supporting data for the depreciation calculations are presented in account sequence in the section beginning on page II-2. 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 2016 through 2020 on page III-2.

AQUA PENNSYLVANIA, INC.
LIMERICK OPERATIONS

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF MARCH 31, 2021

DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF MARCH 31, 2021	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
INTANGIBLE PLANT							
351.00 ORGANIZATION	NONDEPR.	399,244.12					
TOTAL INTANGIBLE PLANT		**399,244.12**					
NONDEPRECIABLE PLANT							
353.30 LAND AND LAND RIGHTS - PUMPING	NONDEPR.	365,005.19					
353.40 LAND AND LAND RIGHTS - TREATMENT AND DISPOSAL	NONDEPR.	481,147.09					
TOTAL NONDEPRECIABLE PLANT		**846,152.28**					
DEPRECIABLE PLANT							
354.00 STRUCTURES AND IMPROVEMENTS							
PUMPING	60-S1	6,767,333.32	2,414,865	4,352,468	135,944	2.01	32.0
TREATMENT AND DISPOSAL	50-R2	10,329,416.66	5,757,120	4,572,297	195,858	1.90	23.3
RECLAIMED WATER TREATMENT	60-R2.5	1,595,652.91	741,233	854,420	28,738	1.80	29.7
GENERAL	50-R3	533,109.46	321,199	211,911	12,228	2.29	17.3
TOTAL ACCOUNT 354		19,225,512.35	9,234,416	9,991,096	372,768		
355.00 POWER GENERATING EQUIPMENT							
TREATMENT AND DISPOSAL	25-R2.5	1,155,183.77	756,003	399,180	63,719	5.52	6.3
TOTAL ACCOUNT 355		1,155,183.77	756,003	399,180	63,719		
360.00 COLLECTION MAINS - FORCE	75-R2.5	48,765,731.15	15,103,231	33,662,500	740,019	1.52	45.5
361.00 COLLECTION MAINS - GRAVITY	75-R2.5	1,140,163.44	5,076	1,135,087	20,774	1.82	54.6
363.00 SERVICES	70-R4	161,607.89	1,420	160,188	2,463	1.52	65.0
364.00 METERS	25-S2.5	13,245.46	11,349	1,897	470	3.55	4.0
370.30 RECEIVING WELLS	40-S2.5	2,642,479.36	1,087,114	1,555,366	96,215	3.64	16.2
371.30 PUMPING EQUIPMENT							
PUMPING	25-L0.5	5,049,426.99	2,628,171	2,421,256	222,184	4.40	10.9
TOTAL ACCOUNT 371		5,049,426.99	2,628,171	2,421,256	222,184		
380.00 TREATMENT AND DISPOSAL EQUIPMENT	40-S0	15,755,505.65	5,563,433	10,192,073	484,204	3.07	21.0
382.00 OUTFALL LINES	40-R2.5	311,991.19	118,727	193,264	9,850	3.16	19.6
390.00 OFFICE FURNITURE AND EQUIPMENT							
COMPUTER HARDWARE	5-SQ	23,848.55	9,728	14,120	6,276	*	2.2
TOTAL ACCOUNT 390		23,848.55	9,728	14,120	6,276		
391.00 TRANSPORTATION EQUIPMENT	15-L3	105,281.07	88,216	17,065	2,299	2.18	7.4
393.00 TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	49,767.20	789	48,978	2,544	*	19.3
394.00 LABORATORY EQUIPMENT	25-SQ	20,831.47	386	20,446	843	*	24.3
396.70 COMMUNICATION EQUIPMENT - SCADA	10-SQ	12,090.95	5,168	6,923	748	*	9.3
TOTAL DEPRECIABLE PLANT		**94,432,666.49**	**34,613,228**	**59,819,439**	**2,025,376**		
TOTAL WASTEWATER PLANT IN SERVICE		**95,678,062.89**	**34,613,228**	**59,819,439**	**2,025,376**		

AQUA PENNSYLVANIA, INC.
LIMERICK OPERATIONS

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF MARCH 31, 2021

DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF MARCH 31, 2021	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION							
DEPRECIABLE PLANT							
360.00 COLLECTION MAINS - FORCE	75-R2.5	320,734.96	3,167	317,568	5,758	1.80	55.2
361.00 COLLECTION MAINS - GRAVITY	75-R2.5	625,552.10	4,752	620,800	11,116	1.78	55.8
363.00 SERVICES	70-R4	356,634.87	936	355,699	5,444	1.53	65.3
TOTAL CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION		**1,302,921.93**	**8,855**	**1,294,067**	**22,318**		
AMORTIZATION OF NET SALVAGE					**13,125**		
TOTAL WASTEWATER PLANT		**94,375,140.96**	**34,604,373**	**58,525,372**	**2,016,183**		

* ACCRUALS CALCULATED FOR EACH ASSET BY THE COMPANY'S PROPERTY RECORD SYSTEM USING THE AMORTIZATION PERIOD SET FORTH IN COLUMN 2.

AQUA PENNSYLVANIA, INC.
LIMERICK OPERATIONS

TABLE 2. AMORTIZATION OF EXPERIENCED NET SALVAGE

	2016		2017		2018		2019		2020			
ACCOUNT	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	NET SALVAGE	SALVAGE ACCRUAL
(1)	(2)	- (3) +	(4)	- (5) +	(6)	- (7) +	(8)	- (9) +	(10)	- (11) =	(12)*	(13)=(12)/5
354.20											-	0
354.30										52,303.15	(52,303.15)	(10,461)
354.40											-	0
361.00											-	0
363.00											-	0
371.30										13,319.23	(13,319.23)	(2,664)
380.00											-	0
TOTAL	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**65,622.38**	**(65,622.38)**	**(13,125)**

* COLUMN (12) EQUALS THE SUMMATION OF COLUMNS (2) THROUGH (11).

PART II. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

AQUA PENNSYLVANIA, INC.
LIMERICK OPERATIONS

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

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT (2)-(3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1986	25,640,383	13,396,943	12,243,440	12,243,440	20.9
1988	1,024,722	476,411	548,311	12,791,750	21.9
1989	617,212	247,939	369,273	13,161,023	22.5
1990	3,286,868	1,681,820	1,605,048	14,766,071	25.2
1991	1,997,919	901,150	1,096,769	15,862,840	27.1
1992	793,910	374,432	419,478	16,282,319	27.8
1994	1,102,981	381,329	721,652	17,003,970	29.1
1995	823,448	275,993	547,455	17,551,425	30.0
1996	2,610,026	1,070,017	1,540,009	19,091,434	32.6
1997	3,407,956	1,060,955	2,347,001	21,438,435	36.6
1998	3,224,138	1,079,818	2,144,320	23,582,755	40.3
1999	4,686,921	1,365,888	3,321,033	26,903,787	46.0
2000	3,458,141	1,089,026	2,369,115	29,272,902	50.0
2001	3,344,982	920,211	2,424,771	31,697,673	54.2
2002	4,365,658	1,102,781	3,262,877	34,960,550	59.7
2003	10,675,133	3,789,610	6,885,523	41,846,073	71.5
2004	1,941,762	481,035	1,460,727	43,306,800	74.0
2005	2,761,575	716,175	2,045,400	45,352,199	77.5
2006	980,991	222,261	758,730	46,110,929	78.8
2007	11,001,864	3,258,047	7,743,817	53,854,746	92.0
2008	552,419	98,108	454,311	54,309,057	92.8
2009	78,422	75,463	2,959	54,312,016	92.8
2010	377,992	94,555	283,437	54,595,453	93.3
2011	1,094,793	160,671	934,122	55,529,575	94.9
2012	33,522	5,305	28,217	55,557,792	94.9
2013	48,983	14,253	34,730	55,592,522	95.0
2014	280,785	45,311	235,474	55,827,996	95.4
2015	873,946	114,013	759,933	56,587,929	96.7
2016	646,553	66,478	580,075	57,168,004	97.7
2018	33,295	10,426	22,869	57,190,873	97.7
2020	1,060,770	27,472	1,033,298	58,224,171	99.5
2021	301,677	477	301,200	58,525,372	100.0
SUBTOTAL	93,129,745	34,604,373	58,525,372		
NONDEPRECIABLE	1,245,396				
TOTAL	94,375,141	34,604,373	58,525,372		

UTILITY PLANT IN SERVICE

AQUA PENNSYLVANIA, INC.
LIMERICK OPERATIONS

ACCOUNT 354.3 STRUCTURES AND IMPROVEMENTS - PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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-S1						
NET SALVAGE PERCENT.. 0						
1986	1,133,752.56	642,157	551,478	582,275	26.60	21,890
1990	1,219,726.54	637,673	547,627	672,100	28.07	23,944
1992	229,532.69	114,170	98,048	131,485	29.05	4,526
1996	891,387.10	397,113	341,037	550,350	30.81	17,863
1998	368,926.66	153,584	131,896	237,031	31.90	7,430
2000	373,800.99	144,287	123,912	249,889	33.01	7,570
2003	1,685,501.09	571,385	490,700	1,194,801	34.61	34,522
2004	142,831.06	46,177	39,656	103,175	35.06	2,943
2006	72,403.96	20,932	17,976	54,428	36.27	1,501
2007	145,035.35	39,479	33,904	111,131	36.76	3,023
2014	173,780.85	24,399	20,954	152,827	41.33	3,698
2015	146,937.45	17,662	15,168	131,769	42.10	3,130
2020	183,717.02	2,921	2,509	181,208	46.42	3,904
	6,767,333.32	2,811,939	2,414,865	4,352,468		135,944

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.0 2.01

AQUA PENNSYLVANIA, INC.
LIMERICK OPERATIONS

ACCOUNT 354.4 STRUCTURES AND IMPROVEMENTS - TREATMENT AND DISPOSAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 50-R2						
NET SALVAGE PERCENT.. 0						
1986	6,786,768.14	4,339,460	4,433,071	2,353,697	19.60	120,087
2003	3,271,855.05	1,242,651	1,269,457	2,002,398	28.98	69,096
2007	161,374.42	49,477	50,544	110,830	31.09	3,565
2016	11,291.38	1,346	1,375	9,916	35.09	283
2018	9,446.87	683	698	8,749	35.27	248
2020	88,680.80	1,933	1,975	86,706	33.62	2,579
	10,329,416.66	5,635,550	5,757,120	4,572,297		195,858
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					23.3	1.90

AQUA PENNSYLVANIA, INC.
LIMERICK OPERATIONS

ACCOUNT 354.5 STRUCTURES AND IMPROVEMENTS - RECLAIMED WATER TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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-R2.5						
NET SALVAGE PERCENT.. 0						
1991	1,562,131.04	785,439	735,928	826,203	29.42	28,083
2012	33,521.87	5,662	5,305	28,217	43.06	655
	1,595,652.91	791,101	741,233	854,420		28,738

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.7 1.80

AQUA PENNSYLVANIA, INC.
LIMERICK OPERATIONS

ACCOUNT 354.7 STRUCTURES AND IMPROVEMENTS - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 50-R3						
NET SALVAGE PERCENT.. 0						
1986	533,109.46	355,691	321,199	211,911	17.33	12,228
	533,109.46	355,691	321,199	211,911		12,228

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.3 2.29

AQUA PENNSYLVANIA, INC.
LIMERICK OPERATIONS

ACCOUNT 355.4 POWER GENERATING EQUIPMENT - TREATMENT AND DISPOSAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 25-R2.5						
NET SALVAGE PERCENT.. 0						
1988	146,383.21	133,750	115,020	31,363	3.09	10,150
1990	253,593.61	226,916	195,139	58,455	3.62	16,148
1992	66,227.28	57,883	49,777	16,450	4.14	3,973
1996	38,832.94	31,719	27,277	11,556	5.55	2,082
1998	96,071.59	74,965	64,467	31,605	6.41	4,931
2000	102,655.11	75,616	65,027	37,628	7.42	5,071
2003	325,104.18	215,251	185,108	139,996	9.06	15,452
2004	39,800.84	25,266	21,728	18,073	9.64	1,875
2006	16,251.85	9,372	8,059	8,193	10.83	757
2007	35,641.70	19,457	16,732	18,910	11.44	1,653
2015	34,621.46	8,918	7,669	26,952	16.57	1,627
	1,155,183.77	879,113	756,003	399,180		63,719

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.3 5.52

AQUA PENNSYLVANIA, INC.
LIMERICK OPERATIONS

ACCOUNT 360 COLLECTION MAINS - FORCE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
1986	12,784,499.44	6,086,700	5,540,625	7,243,874	38.24	189,432
1988	878,338.42	397,009	361,391	516,947	39.71	13,018
1989	617,211.51	272,375	247,939	369,273	40.19	9,188
1990	403,056.91	172,267	156,812	246,245	41.19	5,978
1991	435,787.88	181,506	165,222	270,566	41.68	6,492
1992	270,797.70	109,781	99,932	170,866	42.17	4,052
1994	1,102,980.60	418,912	381,329	721,652	43.68	16,521
1995	823,448.13	303,194	275,993	547,455	44.18	12,391
1996	772,817.33	275,432	250,721	522,096	44.69	11,683
1997	3,407,956.02	1,165,521	1,060,955	2,347,001	45.69	51,368
1998	2,430,569.00	801,845	729,907	1,700,662	46.21	36,803
1999	4,640,233.61	1,473,738	1,341,520	3,298,714	46.74	70,576
2000	2,613,559.51	791,909	720,862	1,892,698	47.74	39,646
2001	3,032,991.11	880,477	801,484	2,231,507	48.28	46,220
2002	4,365,657.54	1,211,470	1,102,781	3,262,877	48.82	66,835
2003	1,419,572.15	375,477	341,791	1,077,781	49.36	21,835
2004	1,630,059.75	409,471	372,735	1,257,325	49.92	25,187
2005	2,040,966.86	482,076	438,826	1,602,141	50.92	31,464
2006	796,295.59	177,335	161,425	634,871	51.48	12,332
2007	917,425.93	191,742	174,540	742,886	52.04	14,275
2008	552,418.86	107,777	98,108	454,311	52.61	8,635
2010	199,402.20	33,220	30,240	169,162	53.77	3,146
2011	1,049,262.95	159,593	145,274	903,989	54.35	16,633
2014	23,275.34	2,514	2,288	20,987	55.75	376
2015	722,122.93	66,869	60,870	661,253	56.36	11,733
2016	514,288.92	39,806	36,235	478,054	56.60	8,446
2020	272,701.73	3,654	3,326	269,376	55.43	4,860
2021	48,033.23	110	100	47,933	53.64	894
	48,765,731.15	16,591,780	15,103,231	33,662,500		740,019

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 45.5 1.52

AQUA PENNSYLVANIA, INC.
LIMERICK OPERATIONS

ACCOUNT 361 COLLECTION MAINS - GRAVITY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
2020	647,497.30	8,676	4,490	643,007	55.43	11,600
2021	492,666.14	1,133	586	492,080	53.64	9,174
	1,140,163.44	9,809	5,076	1,135,087		20,774

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 54.6 1.82

AQUA PENNSYLVANIA, INC.
LIMERICK OPERATIONS

ACCOUNT 363 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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-R4						
NET SALVAGE PERCENT.. 0						
2020	158,981.62	1,812	1,416	157,566	65.04	2,423
2021	2,626.27	5	4	2,622	65.66	40
	161,607.89	1,817	1,420	160,188		2,463
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					65.0	1.52

AQUA PENNSYLVANIA, INC.
LIMERICK OPERATIONS

ACCOUNT 364 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 25-S2.5						
NET SALVAGE PERCENT.. 0						
1992	13,245.46	11,615	11,349	1,897	4.04	470
	13,245.46	11,615	11,349	1,897		470
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					4.0	3.55

AQUA PENNSYLVANIA, INC.
LIMERICK OPERATIONS

ACCOUNT 370.3 RECEIVING WELLS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 40-S2.5						
NET SALVAGE PERCENT.. 0						
1990	788,855.86	570,027	408,311	380,545	11.80	32,250
1992	114,766.34	79,522	56,962	57,804	12.74	4,537
1996	467,489.89	290,405	208,018	259,472	15.09	17,195
1998	184,463.33	107,431	76,953	107,510	16.31	6,592
2000	71,540.68	38,596	27,646	43,895	17.71	2,479
2003	694,029.86	327,721	234,747	459,283	19.84	23,149
2004	89,269.41	39,921	28,595	60,674	20.70	2,931
2006	45,252.48	18,020	12,908	32,344	22.29	1,451
2007	76,608.42	28,544	20,446	56,162	23.15	2,426
2015	110,203.09	17,489	12,528	97,675	30.48	3,205
	2,642,479.36	1,517,676	1,087,114	1,555,366		96,215
COMPOSITE REMAINING LIFE AND ANNUAL AChCRUAL RATE, PERCENT ..					16.2	3.64

AQUA PENNSYLVANIA, INC.
LIMERICK OPERATIONS

ACCOUNT 371 PUMPING EQUIPMENT - PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 25-L0.5						
NET SALVAGE PERCENT.. 0						
1986	1,647,849.79	1,305,591	1,034,036	613,814	9.11	67,378
1990	621,635.41	472,132	373,931	247,704	9.74	25,432
1992	99,340.93	73,691	58,364	40,977	10.01	4,094
1996	439,498.27	306,770	242,964	196,534	10.71	18,351
1998	144,107.39	96,710	76,595	67,512	11.15	6,055
1999	46,687.00	30,767	24,368	22,319	11.25	1,984
2000	296,584.25	191,386	151,579	145,005	11.41	12,709
2003	650,208.34	388,955	308,054	342,154	11.92	28,704
2004	39,800.84	23,132	18,321	21,480	12.07	1,780
2005	320,274.41	180,090	142,632	177,642	12.26	14,490
2006	50,787.02	27,643	21,893	28,894	12.35	2,340
2007	50,218.70	26,310	20,838	29,381	12.50	2,350
2010	178,590.00	81,205	64,315	114,275	12.89	8,865
2011	45,530.20	19,441	15,397	30,133	13.08	2,304
2013	48,982.89	17,996	14,253	34,730	13.35	2,601
2014	83,729.29	27,865	22,069	61,660	13.53	4,557
2015	80,783.41	23,920	18,945	61,838	13.67	4,524
2016	68,673.99	17,581	13,924	54,750	13.80	3,967
2020	136,144.86	7,188	5,693	130,452	13.45	9,699
	5,049,426.99	3,318,373	2,628,171	2,421,256		222,184

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.9 4.40

AQUA PENNSYLVANIA, INC.
LIMERICK OPERATIONS

ACCOUNT 380 TREATMENT AND DISPOSAL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 40-S0						
NET SALVAGE PERCENT.. 0						
1986	2,754,403.36	1,895,030	1,516,534	1,237,869	15.76	78,545
2003	2,628,862.46	1,199,287	959,753	1,669,109	21.16	78,880
2005	400,333.30	168,340	134,717	265,616	21.70	12,240
2007	9,615,559.31	3,675,067	2,941,043	6,674,516	22.22	300,383
2016	28,134.22	4,611	3,690	24,444	24.23	1,009
2020	321,548.68	9,582	7,669	313,880	24.38	12,874
2021	6,664.32	34	27	6,638	24.33	273
	15,755,505.65	6,951,951	5,563,433	10,192,073		484,204
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					21.0	3.07

AQUA PENNSYLVANIA, INC.
LIMERICK OPERATIONS

ACCOUNT 382 OUTFALL LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 40-R2.5						
NET SALVAGE PERCENT.. 0						
2001	311,991.19	156,495	118,727	193,264	19.62	9,850
	311,991.19	156,495	118,727	193,264		9,850

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.6 3.16

AQUA PENNSYLVANIA, INC.
LIMERICK OPERATIONS

ACCOUNT 390.3 OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
2018	23,848.55	13,117	9,728	14,120	2.25	6,276
	23,848.55	13,117	9,728	14,120		6,276

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.2 26.32

AQUA PENNSYLVANIA, INC.
LIMERICK OPERATIONS

ACCOUNT 391 TRANSPORTATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 15-L3						
NET SALVAGE PERCENT.. 0						
2009	78,421.83	57,036	75,463	2,959	4.41	671
2015	2,694.95	1,133	1,499	1,196	7.93	151
2016	24,164.29	8,506	11,254	12,910	8.74	1,477
	105,281.07	66,675	88,216	17,065		2,299
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					7.4	2.18

AQUA PENNSYLVANIA, INC.
LIMERICK OPERATIONS

ACCOUNT 393 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
2020	49,767.20	1,866	789	48,978	19.25	2,544
	49,767.20	1,866	789	48,978		2,544

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.3 5.11

AQUA PENNSYLVANIA, INC.
LIMERICK OPERATIONS

ACCOUNT 394 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
2020	20,831.47	625	386	20,446	24.25	843
	20,831.47	625	386	20,446		843

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 24.3 4.05

AQUA PENNSYLVANIA, INC.
LIMERICK OPERATIONS

ACCOUNT 396.7 COMMUNICATION EQUIPMENT - SCADA

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
2020	12,090.95	907	5,168	6,923	9.25	748
	12,090.95	907	5,168	6,923		748
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					9.3	6.19

CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

AQUA PENNSYLVANIA, INC.
LIMERICK OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 360 COLLECTION MAINS - FORCE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
2020	272,701.73	3,654	3,074	269,628	55.43	4,864
2021	48,033.23	110	93	47,940	53.64	894
	320,734.96	3,764	3,167	317,568		5,758
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					55.2	1.80

AQUA PENNSYLVANIA, INC.
LIMERICK OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 361 COLLECTION MAINS - GRAVITY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
2019	208,215.25	6,226	2,510	205,705	56.73	3,626
2020	414,710.58	5,557	2,240	412,471	55.43	7,441
2021	2,626.27	6	2	2,624	53.64	49
	625,552.10	11,789	4,752	620,800		11,116

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 55.8 1.78

AQUA PENNSYLVANIA, INC.
LIMERICK OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 363 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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-R4						
NET SALVAGE PERCENT.. 0						
2019	15,202.24	404	156	15,046	64.04	235
2020	143,779.38	1,639	635	143,144	65.04	2,201
2021	197,653.25	376	145	197,508	65.66	3,008
	356,634.87	2,419	936	355,699		5,444

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 65.3 1.53

PART III. EXPERIENCED NET SALVAGE

AQUA PENNSYLVANIA, INC.
LIMERICK OPERATIONS

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2016 TRANSACTION YEAR				
2017 TRANSACTION YEAR				
2018 TRANSACTION YEAR				
2019 TRANSACTION YEAR				
354.40	14,653.10			
371.30	5,257.36			
	19,910.46			
2020 TRANSACTION YEAR				
354.30	76,588.19	52,303.15		52,303.15-
354.40	1,094.09			
371.30	36,341.42	13,319.23		13,319.23-
	114,023.70	65,622.38		65,622.38-
TOTAL	133,934.16	65,622.38		65,622.38-

Exhibit No. 6-C, Part II
Docket No. R-2021-3027385
Docket No. R-2021-3027386
Witness: J. J. Spanos

AQUA PENNSYLVANIA, INC.

BRYN MAWR, PENNSYLVANIA

LIMERICK OPERATIONS

2022 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WASTEWATER PLANT
AS OF MARCH 31, 2022

Prepared by:

Gannett Fleming

Excellence Delivered ***As Promised***

Exhibit No. 6-C, Part II
Docket No. R-2021-3027385
Docket No. R-2021-3027386
Witness: J. J. Spanos

AQUA PENNSYLVANIA, INC.

Bryn Mawr, Pennsylvania

LIMERICK OPERATIONS

2022 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WASTEWATER PLANT
AS OF MARCH 31, 2022

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Camp Hill, Pennsylvania

Gannett Fleming

Excellence Delivered ***As Promised***

August 13, 2021

Aqua Pennsylvania, Inc.
762 Lancaster Avenue
Bryn Mawr, PA 19010

Attention: William C. Packer
Vice President, Regulatory Accounting & Regional Controller

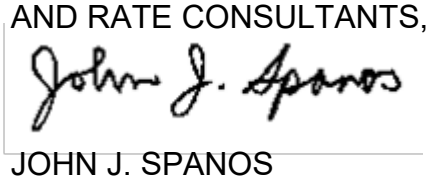
Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to wastewater plant as of March 31, 2022 for the Limerick Operations. The results of our study as of March 31, 2022, are presented in the attached report. The results of our study as of March 31, 2021, are presented in our report, "2021 Depreciation Study - Calculated Annual Depreciation Accruals Related to Wastewater Plant as of March 31, 2021." The same methods, procedures and estimates are used in both studies.

The attached report sets forth a description of the methods and procedures upon which the studies were based, the estimates of survivor curves, and the calculated annual depreciation as of March 31, 2022.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC



JOHN J. SPANOS
President

JJS:mle

067880.100

Gannett Fleming Valuation and Rate Consultants, LLC
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www.gfvrc.com

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PART I. INTRODUCTION

AQUA PENNSYLVANIA, INC.

DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study for Aqua Pennsylvania, Inc. to determine the annual depreciation accrual rates and amounts applicable to the original cost of wastewater plant as of March 31, 2022 for the Limerick Operations system. The rates and amounts are based on the straight line remaining life method of depreciation. This report also describes the concepts, methods and judgments which underlie the recommended annual depreciation accrual rates related to wastewater plant in service as of March 31, 2022.

Part I, Introduction, contains statements with respect to the basis of the study and the development of net original cost. Part II, Estimation of Survivor Curves, presents descriptions of the considerations and methods used in the service life study. Part III, Service Life Considerations, presents the results of the average service life analysis. Part IV, Calculation of Annual and Accrued Depreciation, describes the procedures used in the calculation of group depreciation. Part V, Results of Study, presents summaries by depreciable group of annual depreciation accrual rates and amounts, as well as composite remaining lives. Part VI, Service Life Statistics presents the statistical analysis of service life estimates, Part VII, Detailed Depreciation Calculations presents the detailed tabulations of annual depreciation and Part VIII, Experienced and Estimated Net Salvage presents the cost of removal and gross salvage recorded for the period 2017-2021.

BASIS OF THE STUDY

The purpose of the depreciation study was to determine the annual depreciation accruals applicable to the original cost of wastewater plant in service as of March 31, 2022. For most accounts, the straight line remaining life method using attained ages, the book depreciation reserve and estimated survivor curves, was the basis for the calculation of annual depreciation. For certain accounts, the annual and accrued amortization amounts were based on the age of the property and the selected amortization period.

The survivor curve estimates were based on judgment which incorporated (1) analyses of historical data related to wastewater property for all wastewater systems; (2) consideration of the character, use and location of the property; (3) probable future events and management plans; and (4) a general knowledge of wastewater property lives. The use of Iowa type survivor curves is a generally-accepted method of estimating average service life when the actual lives of individual property units are dispersed.

PART II. ESTIMATION OF SURVIVOR CURVES

PART II. ESTIMATION OF SURVIVOR CURVES

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

SURVIVOR CURVES

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

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

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

Iowa Type Curves

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

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125.

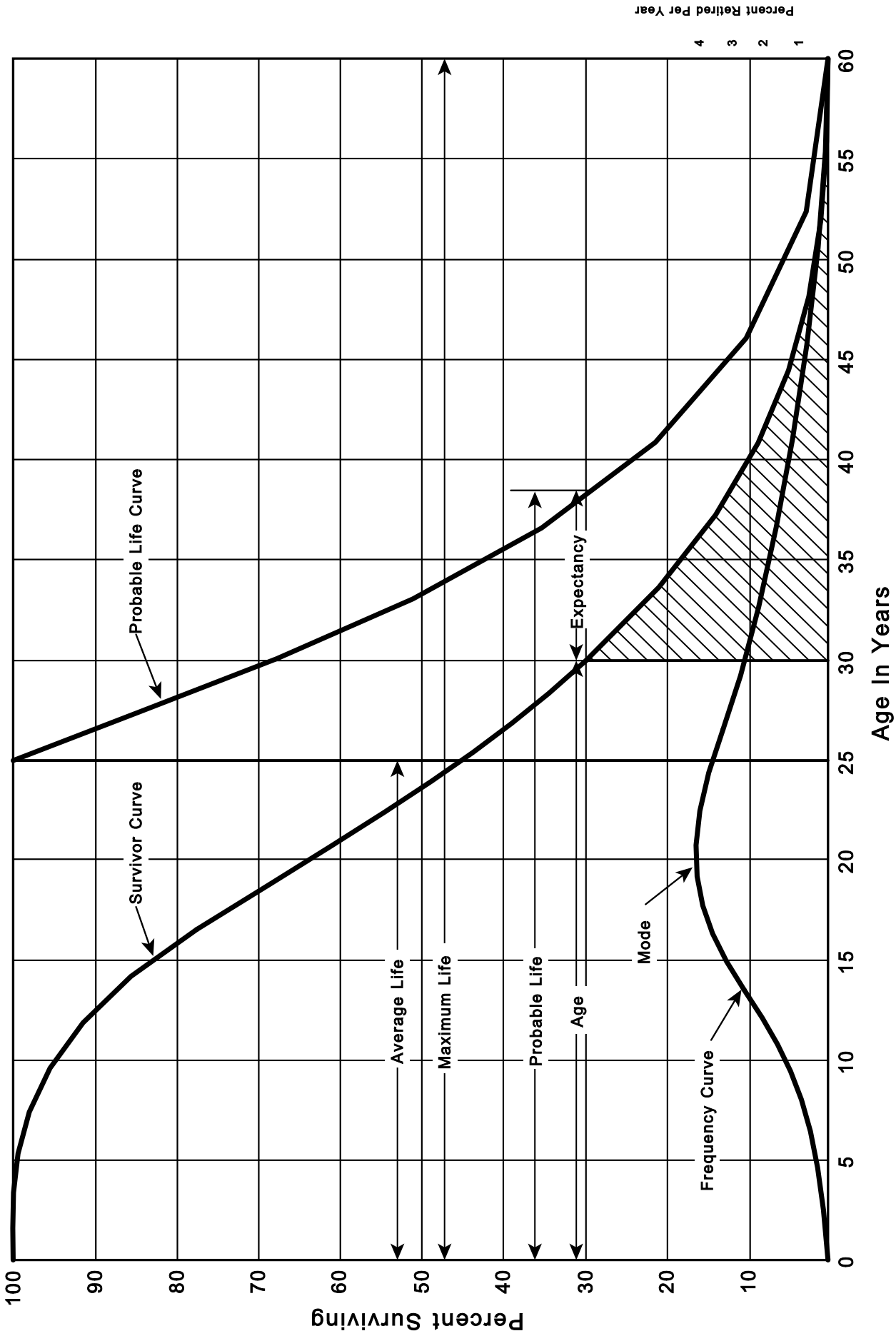


Figure 1. A Typical Survivor Curve and Derived Curves

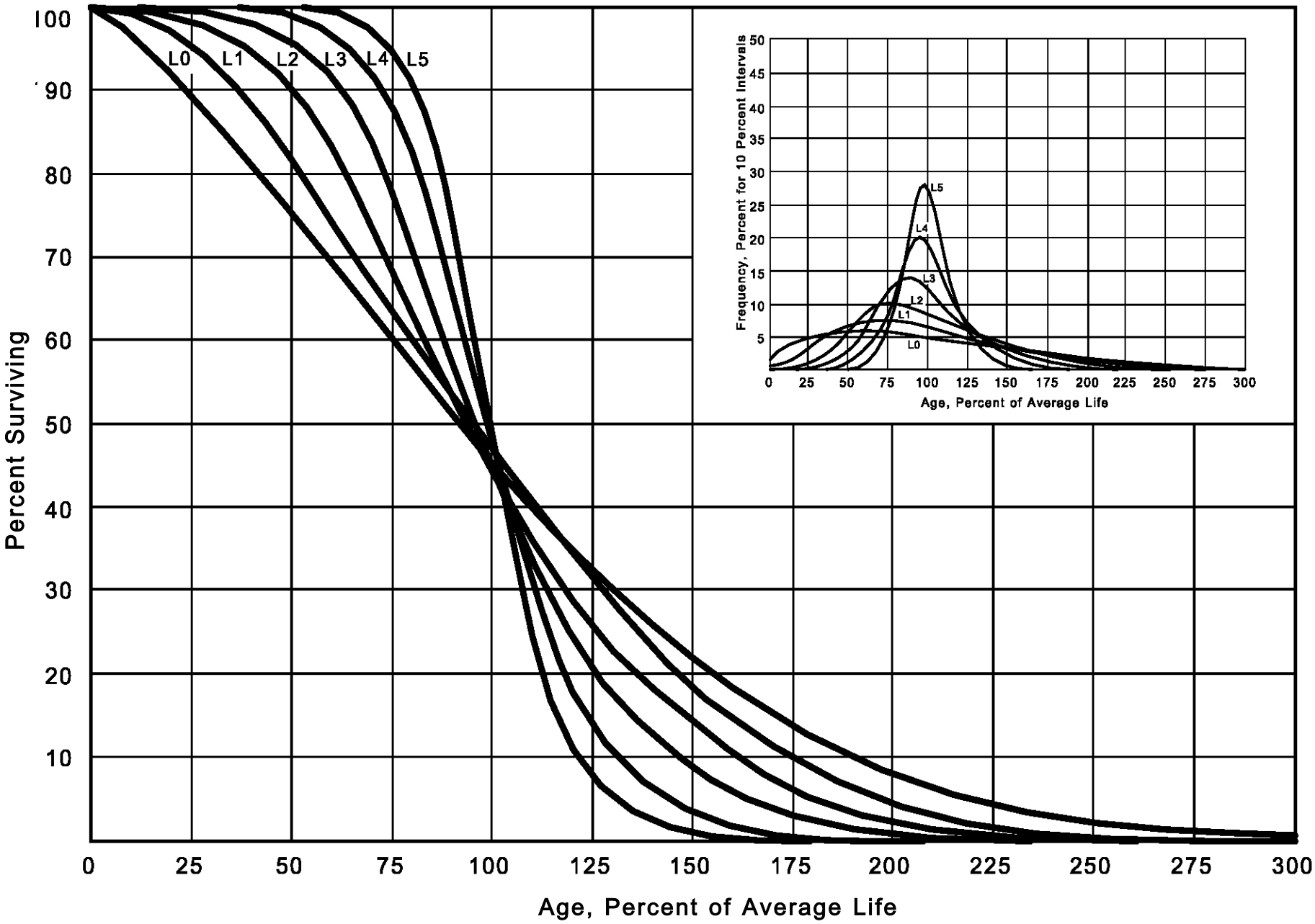


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

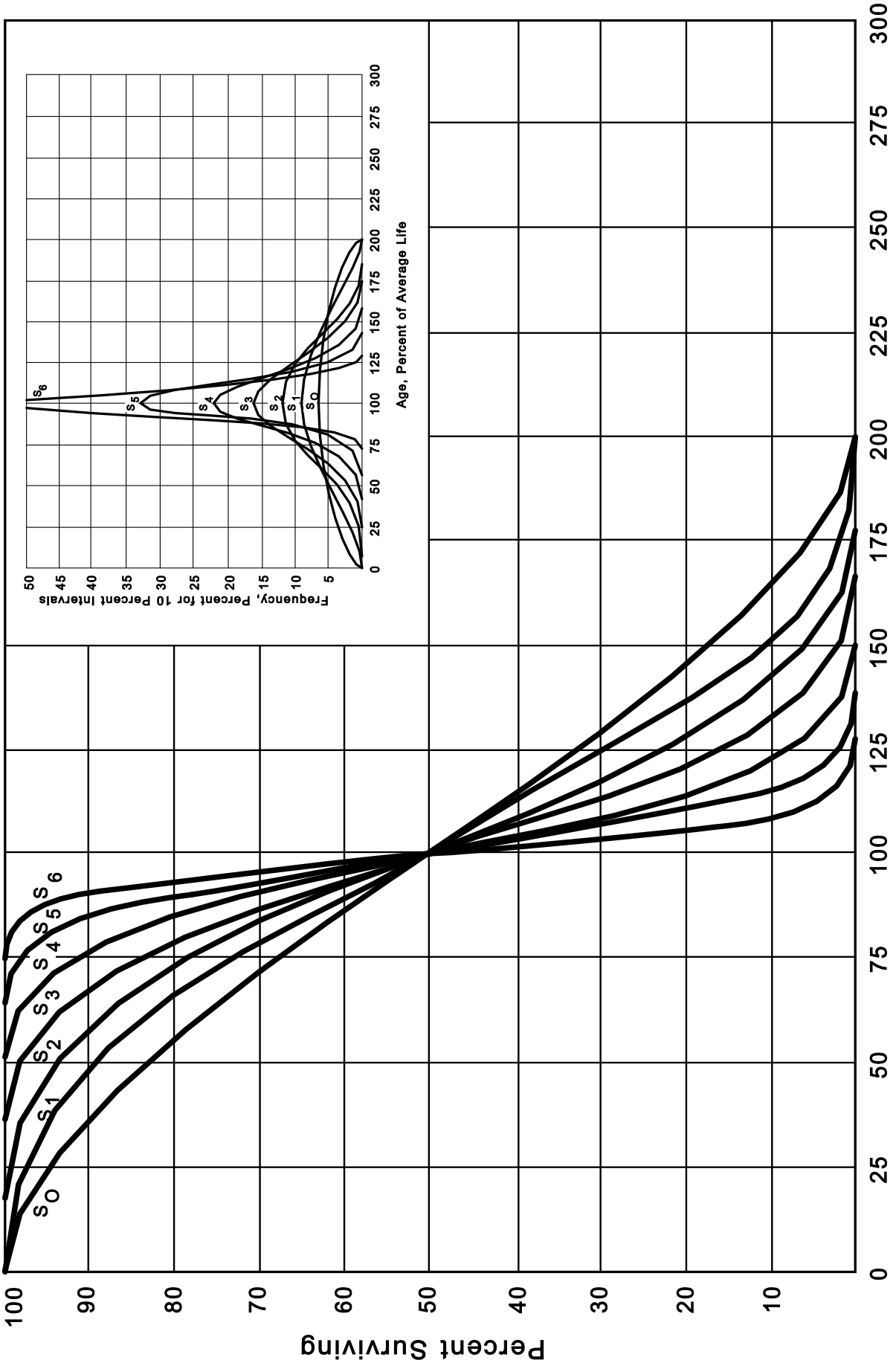


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

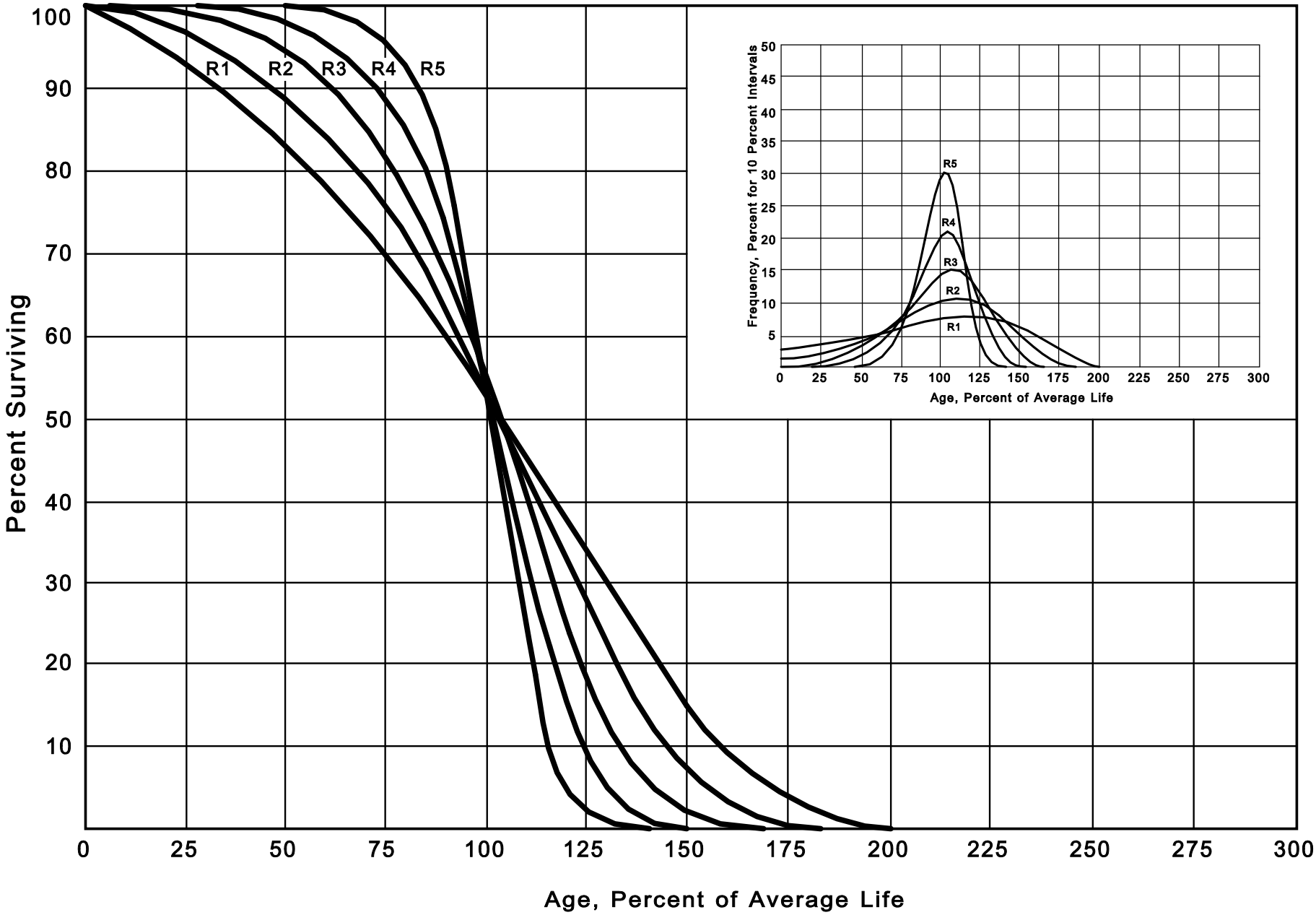


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

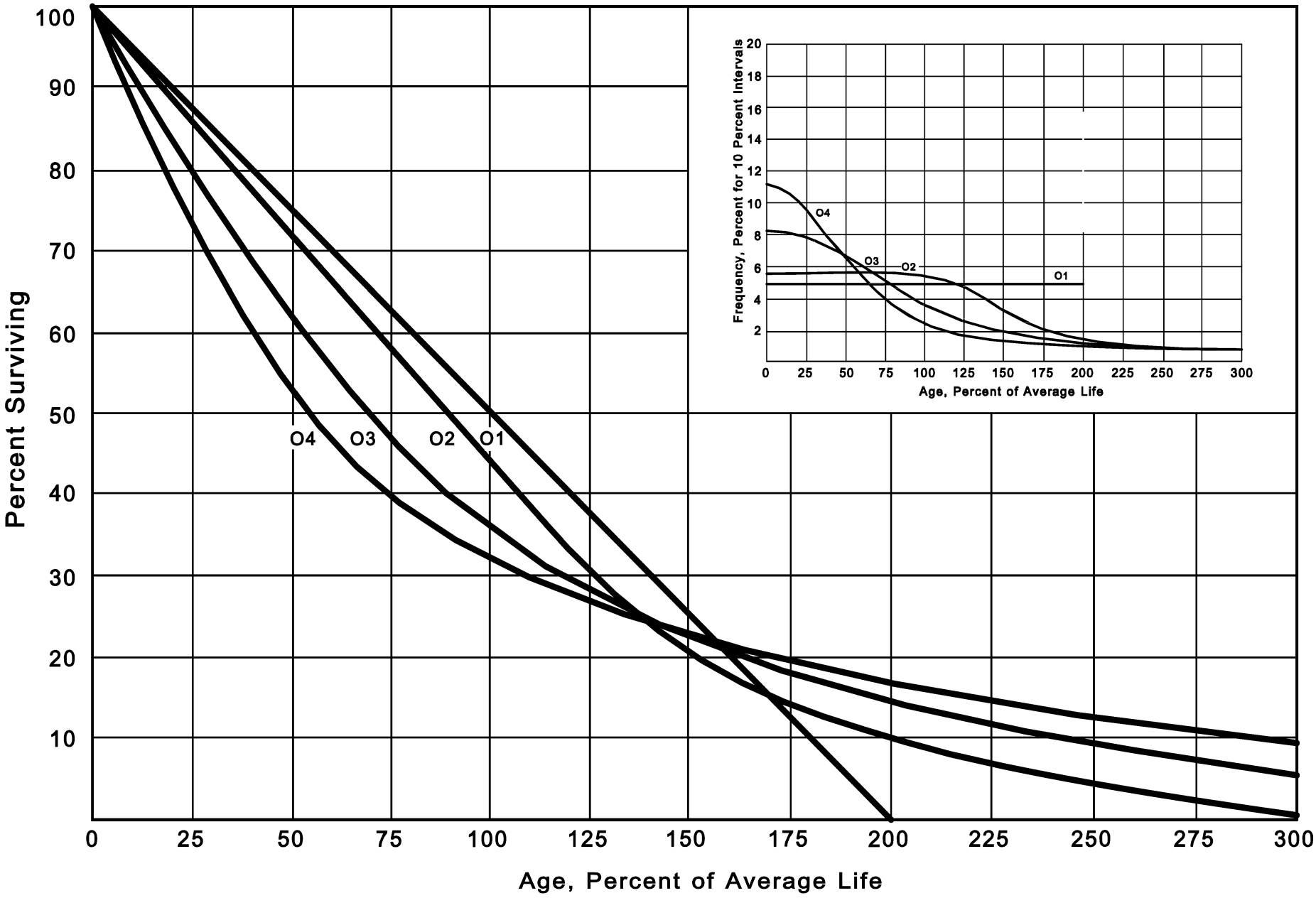


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."[1] In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student submitted a thesis presenting his development of the fourth family consisting of the four O type survivor curves.

Retirement Rate Method of Analysis

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

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

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

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

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

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

Schedules of Annual Transactions in Plant Records

The property group used to illustrate the retirement rate method is observed for the experience band 2011-2020 for which there were placements during the years 2006-2020. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, $10,000 of the dollars invested in 2006 were retired in 2011. The $10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of $143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2011 retirements of 2006 installations and ending with the 2020 retirements of the 2015 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

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

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2011-2020
SUMMARIZED BY AGE INTERVAL

Experience Band 2011-2020

Placement Band 2006-2020

Year Placed	Retirements, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2006	10	11	12	13	14	16	23	24	25	26	26	13½-14½
2007	11	12	13	15	16	18	20	21	22	19	44	12½-13½
2008	11	12	13	14	16	17	19	21	22	18	64	11½-12½
2009	8	9	10	11	11	13	14	15	16	17	83	10½-11½
2010	9	10	11	12	13	14	16	17	19	20	93	9½-10½
2011	4	9	10	11	12	13	14	15	16	20	105	8½-9½
2012		5	11	12	13	14	15	16	18	20	113	7½-8½
2013			6	12	13	15	16	17	19	19	124	6½-7½
2014				6	13	15	16	17	19	19	131	5½-6½
2015					7	14	16	17	19	20	143	4½-5½
2016						8	18	20	22	23	146	3½-4½
2017							9	20	22	25	150	2½-3½
2018								11	23	25	151	1½-2½
2019									11	24	153	½-1½
2020										13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606	

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2011-2020
SUMMARIZED BY AGE INTERVAL

Experience Band 2011-2020 Placement Band 2006-2020

Year Placed	Acquisitions, Transfers and Sales, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2006	-	-	-	-	-	-	60[a]	-	-	-	-	13½-14½
2007	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2008	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2009	-	-	-	-	-	-	-	(5)[b]	-	-	60	10½-11½
2010	-	-	-	-	-	-	-	6[a]	-	-	-	9½-10½
2011	-	-	-	-	-	-	-	-	-	-	(5)	8½-9½
2012		-	-	-	-	-	-	-	-	-	6	7½-8½
2013			-	-	-	-	-	-	-	-	-	6½-7½
2014				-	-	-	-	(12)[b]	-	-	-	5½-6½
2015					-	-	-	-	22[a]	-	-	4½-5½
2016						-	-	(19)[b]	-	-	10	3½-4½
2017							-	-	-	-	-	2½-3½
2018								-	-	(102)[c]	(121)	1½-2½
2019									-	-	-	½-1½
2020											-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)	

[a] Transfer Affecting Exposures at Beginning of Year

[b] Transfer Affecting Exposures at End of Year

[c] Sale with Continued Use

Parentheses Denote Credit Amount.

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

Schedule of Plant Exposed to Retirement

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2011 through 2020 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2016 are calculated in the following manner:

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

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
JANUARY 1 OF EACH YEAR 2011-2020
SUMMARIZED BY AGE INTERVAL

Experience Band 2011-2020

Placement Band 2006-2020

Year Placed	Exposures, Thousands of Dollars Annual Survivors at the Beginning of the Year 2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Total at Beginning of Age Interval	Age Interval
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2006	255	245	234	222	209	195	239	216	192	167	167	13½-14½
2007	279	268	256	243	228	212	194	174	153	131	323	12½-13½
2008	307	296	284	271	257	241	224	205	184	162	531	11½-12½
2009	338	330	321	311	300	289	276	262	242	226	823	10½-11½
2010	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
2011	420[a]	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2012		460[a]	455	444	432	419	405	390	374	356	1,952	7½-8½
2013			510[a]	504	492	479	464	448	431	412	2,463	6½-7½
2014				580[a]	574	561	546	530	501	482	3,057	5½-6½
2015					660[a]	653	639	623	628	609	3,789	4½-5½
2016						750[a]	742	724	685	663	4,332	3½-4½
2017							850[a]	841	821	799	4,955	2½-3½
2018								960[a]	949	926	5,719	1½-2½
2019									1,080[a]	1,069	6,579	½-1½
2020										1,220[a]	7,490	0-½
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780	

[a]Additions during the year

For the entire experience band 2011-2020, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

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

Original Life Table

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

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

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

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

Experience Band 2011-2020 Placement Band 2006-2020

(Exposure and Retirement Amounts are in Thousands of Dollars)

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

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.
Column 3 from Schedule 1, Column 12, Retirements for Each Year.
Column 4 = Column 3 Divided by Column 2.
Column 5 = 1.0000 Minus Column 4.
Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

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

Smoothing the Original Survivor Curve

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

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

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

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

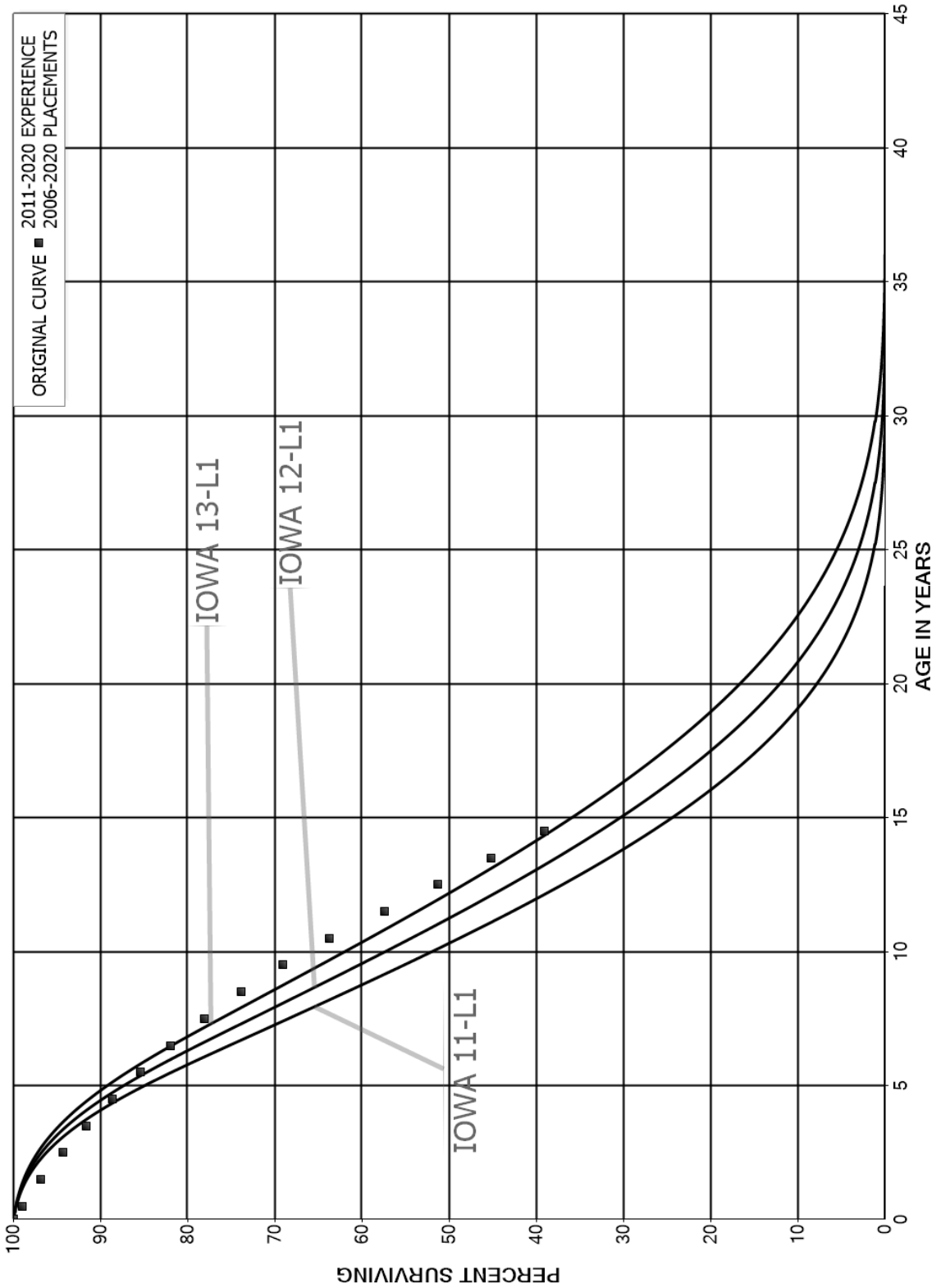


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

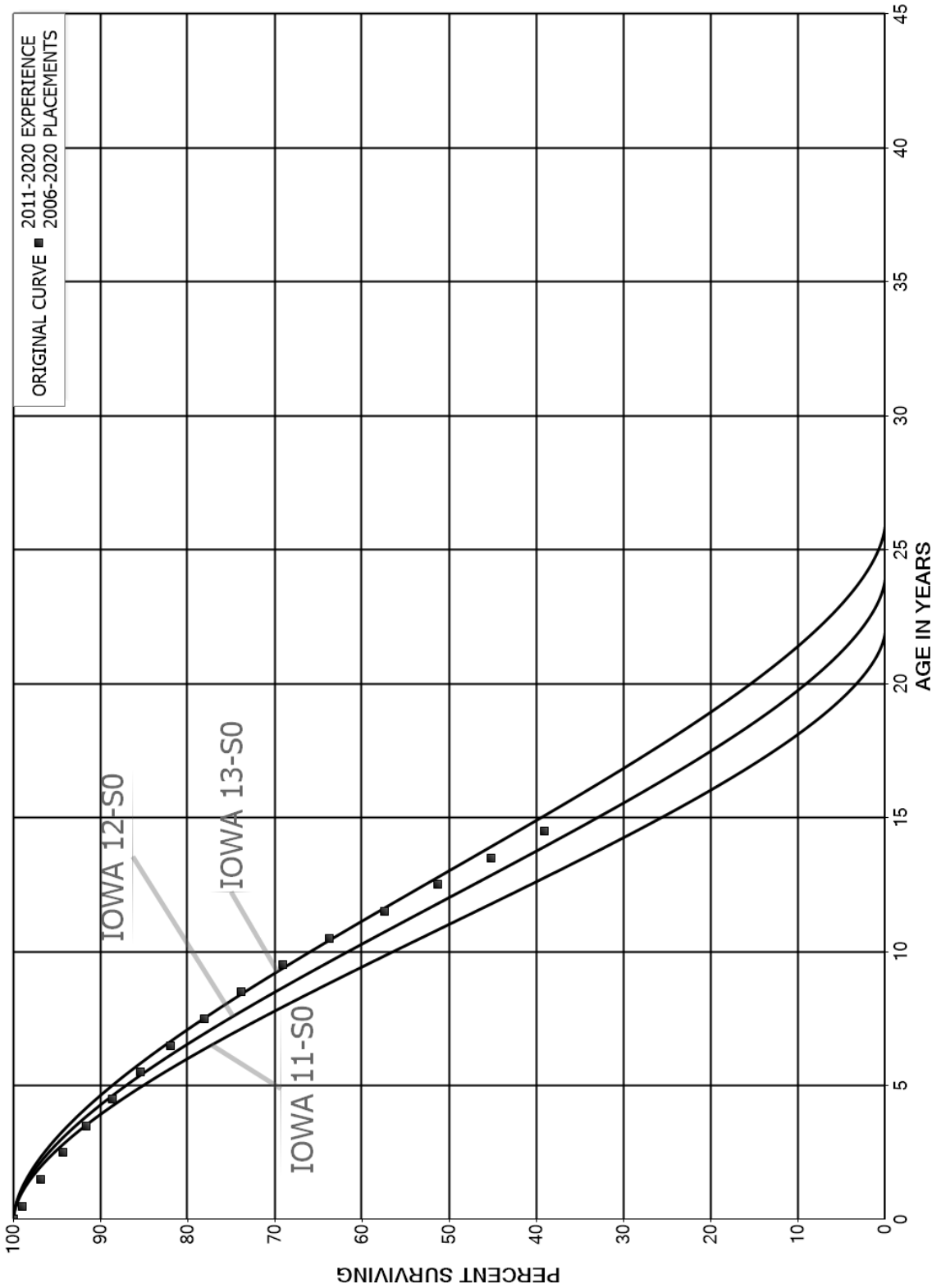


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

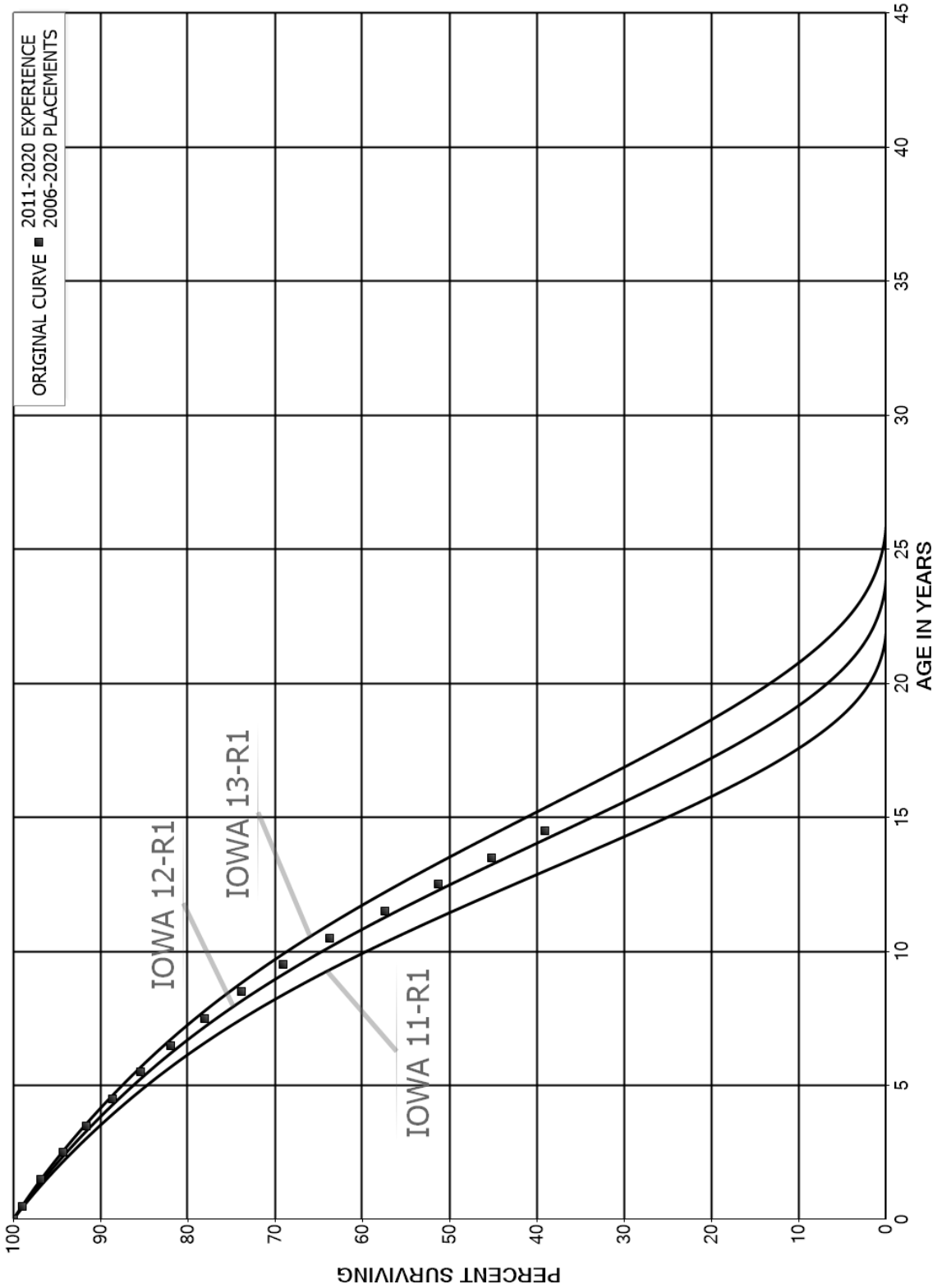
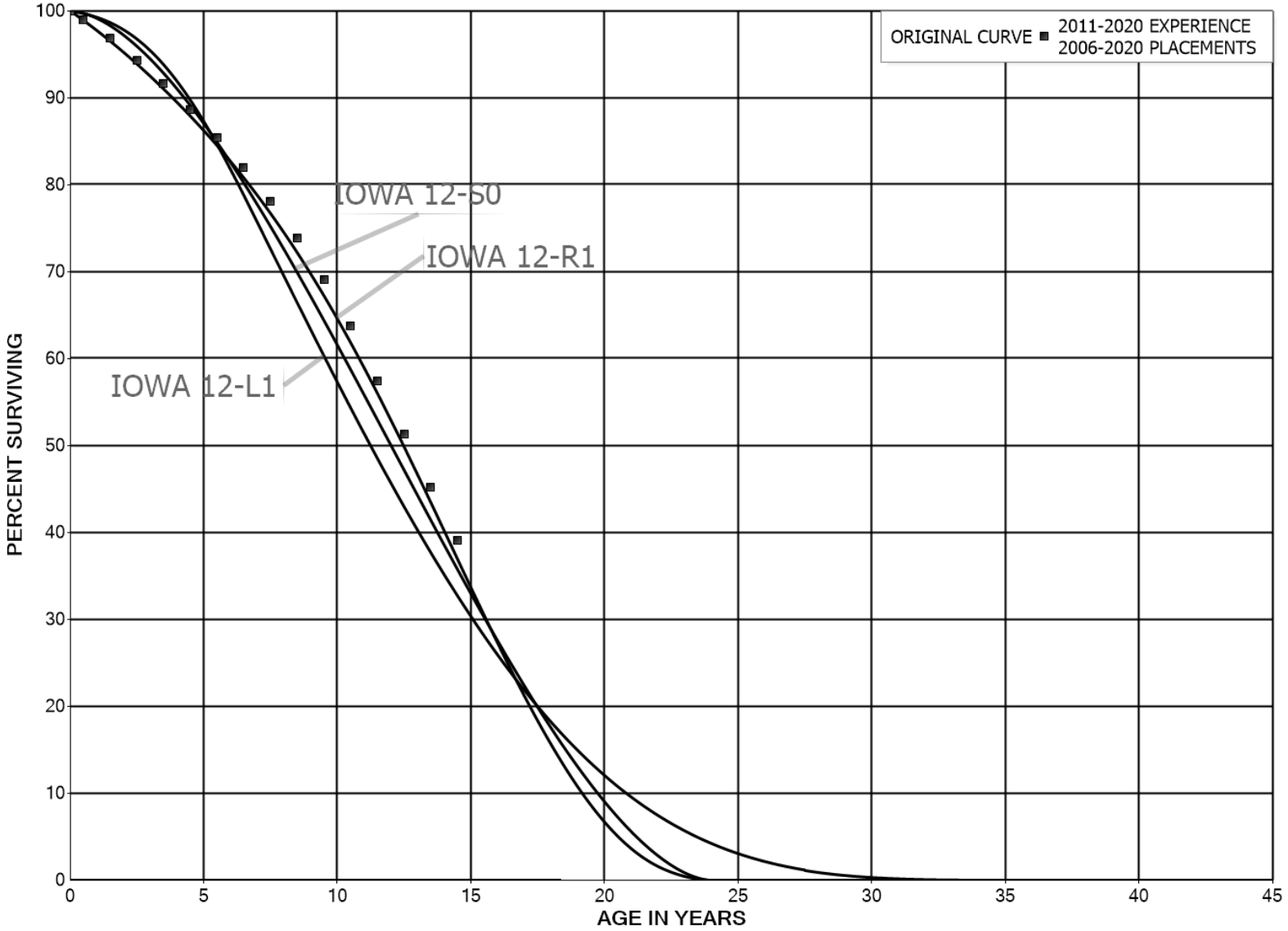


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

Judgments

The survivor curve estimates were based on judgment which considered factors including statistical analyses of retirements, Company policies and outlook as determined during discussions with management, and survivor curve estimates from previous studies of the other Aqua Pennsylvania wastewater systems. For depreciable groups which consist of numerous similar items of property, the distribution of the lives of the units in the group was judged on the basis of an average survival pattern for the entire group.

The amortization periods selected for general plant Accounts 390, 393, 394 and 396 are discussed in the section, “Amortization of General Plant Accounts.”

PART IV. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

PART IV. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

BOOK RESERVE

The book reserve as of March 31, 2021, is the result of a bringforward of the book reserves established by the Commission for the Limerick wastewater operations at the time of acquisition. The projected book reserve as of March 31, 2022, is a bringforward of the March 31, 2021 book reserve based on projected accruals, retirements, cost of removal, salvage and other credits.

CALCULATION OF DEPRECIATION

The annual depreciation accruals as of March 31, 2022, are based on the straight line remaining life method and the equal life group procedure. For the purpose of calculating the remaining life accruals as of March 31, 2022, the book reserve is allocated among vintages in proportion to the calculated accrued depreciation as of March 31, 2022.

Group Depreciation Procedures

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

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

the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life.

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

Remaining Life Annual Accruals

For the purpose of calculating remaining life accrual rates as of March 31, 2022, the estimated book depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation based on the equal life group procedure follow. The detailed calculations are set forth in the Results of Study section of the report.

Equal Life Group Procedure

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

$$\text{Composite Remaining Life} = \frac{\sum(\frac{\text{Book Cost}}{\text{Life}} \text{ x Remaining Life})}{\sum \frac{\text{Book Cost}}{\text{Life}}}.$$

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

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

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

or

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

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

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

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

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

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

AMORTIZATION OF GENERAL PLANT ACCOUNTS

In order to use a more efficient and cost effective accounting process for equipment recorded in general plant Accounts 390, 393, 394 and 396; amounts capitalized in these accounts are amortized rather than depreciated. Amortization as defined in the Uniform System of Accounts is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized.

The primary reasons for the amortization of certain general plant accounts is that the effort required to unitize additions, periodically inventory equipment and determine amounts to be retired for equipment recorded in these accounts is disproportionate to the original cost of the equipment when compared to other wastewater plant accounts.

Accounting for such equipment using an amortization concept consists of capitalization of amounts to these accounts based on the same criteria as used previously under depreciation accounting, amortization of the asset over a fixed period, retirement of the equipment at the end of the amortization period and recognition of any net salvage related to disposition of equipment in these accounts as a gain or loss. For equipment in these accounts that was placed in service prior to implementation of amortization accounting, the net book value by vintage amortized over the remaining amortization period specified for each account and the original cost will be retired at the end of this period.

The amortization periods selected for each account or subaccount are based on a review of the existing depreciation rates for the accounts, typical service lives used for each type of equipment and a consideration of the period during which it is anticipated that most of the benefit of the equipment will be realized. The amortization periods are as follows:

Account Number	Description	Amortization Period, Years
390	Office Furniture and Equipment	
	Computer Hardware	5
393	Tools, Shop and Garage Equipment	20
394	Laboratory Equipment	25
396	Communication Equipment	
	SCADA	10

NET SALVAGE

Experienced net salvage is incorporated in the results of the study as it was reported on the Company's books and records for the period January 1, 2017 through

March 31, 2021 and estimated for the period April 1, 2021 through December 31, 2021. The calculation of the amortization is shown in Table 4 on page V-8. The amounts of gross salvage and removal cost by account for each year are set forth in the section beginning on page VIII-2.

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

PART V. RESULTS OF STUDY

PART V. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Table 1 summarizes the results of the depreciation study which sets forth, by depreciable group, the estimated survivor curve, calculated annual accruals and book reserve related to net original cost and the annual amortization of net salvage. Table 2 presents the bringforward to March 31, 2022 of the book reserve as of March 31, 2021. Table 3 sets forth the calculation of estimated depreciation accruals for the twelve months ended March 31, 2022. Table 4 presents the amortization of experienced and estimated net salvage, by account, based on the five-year period, 2017-2021. The total amortization amount is incorporated in the total annual accrual in Table 1.

DESCRIPTION OF DETAILED TABULATIONS

Supporting statistical data for the estimates of average service lives and survivor curves, the annual depreciation calculations, and gross salvage and cost of removal for the years 2017-2021 are presented in three sections.

The section beginning on page VI-2 sets forth, for each depreciable group analyzed by the retirement rate method, a chart depicting the original and estimated survivor curves followed by a tabular presentation of the original life table plotted on the chart. A cumulative summary, by year installed, for utility plant and the supporting data for the original cost depreciation calculations are presented in the section beginning on page VII-3. The tabulations of experienced and estimated net salvage, by year and account for the five-year period 2017-2021, are presented in the section beginning on page VIII-2.

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

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

Detailed tabulations setting forth the cost of removal, gross salvage and net salvage amounts, by account and year, are presented in the third section. The net salvage amounts, by account and year, are carried forward to Table 4, which presents the five-year amortization of net salvage.

AQUA PENNSYLVANIA, INC.
LIMERICK OPERATIONS

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF MARCH 31, 2022

	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF MARCH 31, 2022	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
INTANGIBLE PLANT								
351.00	ORGANIZATION	NONDEPR.	399,244.12					
TOTAL INTANGIBLE PLANT			**399,244.12**					
NONDEPRECIABLE PLANT								
353.30	LAND AND LAND RIGHTS - PUMPING	NONDEPR.	365,005.19					
353.40	LAND AND LAND RIGHTS - TREATMENT AND DISPOSAL	NONDEPR.	481,147.09					
TOTAL NONDEPRECIABLE PLANT			**846,152.28**					
DEPRECIABLE PLANT								
354.00	STRUCTURES AND IMPROVEMENTS							
	PUMPING	60-S1	6,770,963.84	2,560,992	4,209,972	133,617	1.97	31.5
	TREATMENT AND DISPOSAL	50-R2	10,354,609.54	5,950,190	4,404,419	191,650	1.85	23.0
	RECLAIMED WATER TREATMENT	60-R2.5	1,595,653.80	769,954	825,699	28,393	1.78	29.1
	GENERAL	50-R3	533,100.04	333,395	199,705	11,831	2.22	16.9
	TOTAL ACCOUNT 354		19,254,327.22	9,614,532	9,639,795	365,491		
355.00	POWER GENERATING EQUIPMENT							
	TREATMENT AND DISPOSAL	25-R2.5	1,161,104.06	819,853	341,251	55,867	4.81	6.1
	TOTAL ACCOUNT 355		1,161,104.06	819,853	341,251	55,867		
360.00	COLLECTION MAINS - FORCE	75-R2.5	48,792,945.30	15,830,891	32,962,054	733,805	1.50	44.9
361.00	COLLECTION MAINS - GRAVITY	75-R2.5	1,228,439.01	19,492	1,208,947	21,564	1.76	56.1
363.00	SERVICES	70-R4	161,607.89	3,877	157,731	2,462	1.52	64.1
364.00	METERS	25-S2.5	13,245.46	11,819	1,427	375	2.83	3.8
370.30	RECEIVING WELLS	40-S2.5	2,642,479.36	1,183,300	1,459,179	93,561	3.54	15.6
371.30	PUMPING EQUIPMENT							
	PUMPING	25-L0.5	5,529,074.68	2,777,799	2,751,275	245,765	4.44	11.2
	TOTAL ACCOUNT 371		5,529,074.68	2,777,799	2,751,275	245,765		
380.00	TREATMENT AND DISPOSAL EQUIPMENT	40-S0	16,525,895.39	5,999,385	10,526,510	499,055	3.02	21.1
382.00	OUTFALL LINES	40-R2.5	311,991.19	128,586	183,405	9,607	3.08	19.1
390.00	OFFICE FURNITURE AND EQUIPMENT							
	COMPUTER HARDWARE	5-SQ	33,848.55	15,498	18,351	9,504	*	1.9
	TOTAL ACCOUNT 390		33,848.55	15,498	18,351	9,504		
391.00	TRANSPORTATION EQUIPMENT	15-L3	105,281.07	90,511	14,770	2,174	2.06	6.8
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	49,767.20	3,278	46,490	2,547	*	18.3
394.00	LABORATORY EQUIPMENT	25-SQ	23,331.47	1,269	22,063	943	*	23.4
396.00	COMMUNICATION EQUIPMENT							
	SCADA	10-SQ	165,090.95	14,027	151,064	16,195	*	9.3
	TOTAL ACCOUNT 396		165,090.95	14,027	151,064	16,195		
TOTAL DEPRECIABLE PLANT			**95,998,428.80**	**36,514,117**	**59,484,312**	**2,058,915**		
TOTAL WASTEWATER PLANT IN SERVICE			**97,243,825.20**	**36,514,117**	**59,484,312**	**2,058,915**		

AQUA PENNSYLVANIA, INC.
LIMERICK OPERATIONS

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF MARCH 31, 2022

DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF MARCH 31, 2022	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION							
DEPRECIABLE PLANT							
360.00 COLLECTION MAINS - FORCE	75-R2.5	569,047.71	11,175	557,873	9,993	1.76	55.8
361.00 COLLECTION MAINS - GRAVITY	75-R2.5	625,552.10	15,887	609,665	10,723	1.71	56.9
363.00 SERVICES	70-R4	356,634.87	6,393	350,242	5,426	1.52	64.5
TOTAL CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION		**1,551,234.68**	**33,455**	**1,517,780**	**26,142**		
AMORTIZATION OF NET SALVAGE					**14,564**		
TOTAL WASTEWATER PLANT		**95,692,590.52**	**36,480,662**	**57,966,532**	**2,047,337**		

* ACCRUALS CALCULATED FOR EACH ASSET BY THE COMPANY'S PROPERTY RECORD SYSTEM USING THE AMORTIZATION PERIOD SET FORTH IN COLUMN 2.

AQUA PENNSYLVANIA, INC.
LIMERICK OPERATIONS

TABLE 2. BRINGFORWARD TO MARCH 31, 2022 OF THE BOOK RESERVE AS OF MARCH 31, 2021

ACCOUNT	BOOK RESERVE AS OF MARCH 31, 2021		DEPRECIATION ACCRUALS		AMORTIZATION OF NET SALVAGE		PROJECTED RETIREMENTS		PROJECTED GROSS SALVAGE		PROJECTED COST OF REMOVAL		BOOK RESERVE AS OF MARCH 31, 2022
(1)	(2)	+	(3)	+	(4)	-	(5)	+	(6)	-	(7)	=	(8)
354.30	2,414,865		136,060		10,463		341				55		2,560,992
354.40	5,757,120		196,498		26		2,757				696		5,950,190
354.50	741,233		28,722										769,954
354.70	321,199		12,208				12						333,395
355.40	756,003		63,930				80						819,853
360.00	15,103,231		741,446				13,786						15,830,891
361.00	5,076		21,554		2		7,088				52		19,492
363.00	1,420		2,456										3,877
364.00	11,349		470										11,819
370.30	1,087,114		96,186										1,183,300
371.30	2,628,171		232,727		2,793		82,444				3,448		2,777,799
380.00	5,563,433		495,520		201		54,422				5,346		5,999,385
382.00	118,727		9,859										128,586
390.30	9,728		5,770										15,498
391.00	88,216		2,295										90,511
393.00	789		2,488										3,278
394.00	386		883										1,269
396.70	5,168		8,859										14,027
SUBTOTAL	**34,613,228**		**2,057,932**		**13,485**		**160,930**		**0**		**9,598**		**36,514,117**
LESS:													
CUSTOMERS' ADVANCES AND CONTRIBUTIONS													
360.00	(3,167)		(8,008)										(11,175)
361.00	(4,752)		(11,135)										(15,887)
363.00	(936)		(5,457)										(6,393)
SUBTOTAL	**(8,855)**		**(24,599)**		**0**		**0**		**0**		**0**		**(33,455)**
TOTAL	**34,604,373**		**2,033,332**		**13,485**		**160,930**		**0**		**9,598**		**36,480,662**

AQUA PENNSYLVANIA, INC.
LIMERICK OPERATIONS

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED MARCH 31, 2022

	ACCOUNT	ORIGINAL COST AS OF MARCH 31, 2021	ORIGINAL COST AS OF MARCH 31, 2022	ANNUAL ACCRUAL RATE		ANNUAL ACCRUAL AMOUNT
	(1)	(2)	(3)	(4)		(5)
UTILITY PLANT IN SERVICE						
354.30	STRUCTURES AND IMPROVEMENTS - PUMPING	6,767,333.32	6,770,963.84	2.01		136,060
354.40	STRUCTURES AND IMPROVEMENTS - TREATMENT AND DISPOSAL	10,329,416.66	10,354,609.54	1.90		196,498
354.50	STRUCTURES AND IMPROVEMENTS - RECLAIMED WATER TREATMENT	1,595,652.91	1,595,653.80	1.80		28,722
354.70	STRUCTURES AND IMPROVEMENTS - GENERAL	533,109.46	533,100.04	2.29		12,208
355.40	POWER GENERATING EQUIPMENT - TREATMENT AND DISPOSAL	1,155,183.77	1,161,104.06	5.52		63,930
360.00	COLLECTION MAINS - FORCE	48,765,731.15	48,792,945.30	1.52		741,446
361.00	COLLECTION MAINS - GRAVITY	1,140,163.44	1,228,439.01	1.82		21,554
363.00	SERVICES	161,607.89	161,607.89	1.52		2,456
364.00	METERS	13,245.46	13,245.46	3.55		470
370.30	RECEIVING WELLS	2,642,479.36	2,642,479.36	3.64		96,186
371.30	PUMPING EQUIPMENT - PUMPING	5,049,426.99	5,529,074.68	4.40		232,727
380.00	TREATMENT AND DISPOSAL EQUIPMENT	15,755,505.65	16,525,895.39	3.07		495,520
382.00	OUTFALL LINES	311,991.19	311,991.19	3.16		9,859
390.30	OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE	23,848.55	33,848.55	20.00	*	5,770
391.00	TRANSPORTATION EQUIPMENT	105,281.07	105,281.07	2.18		2,295
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	49,767.20	49,767.20	5.00	*	2,488
394.00	LABORATORY EQUIPMENT	20,831.47	23,331.47	4.00	*	883
396.70	COMMUNICATION EQUIPMENT - SCADA	12,090.95	165,090.95	10.00	*	8,859
	TOTAL UTILITY PLANT IN SERVICE	**94,432,666.49**	**95,998,428.80**			**2,057,932**
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION						
360.20	COLLECTION MAINS - FORCE	320,734.96	569,047.71	1.80		8,008
361.20	COLLECTION MAINS - GRAVITY	625,552.10	625,552.10	1.78		11,135
363.00	SERVICES	356,634.87	356,634.87	1.53		5,457
	TOTAL CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION	**1,302,921.93**	**1,551,234.68**			**24,599**
	TOTAL PLANT IN SERVICE	**93,129,744.56**	**94,447,194.12**			**2,033,332**

* ACCRUAL RATE BASED ON AMORTIZATION PERIOD

AQUA PENNSYLVANIA, INC.
LIMERICK OPERATIONS

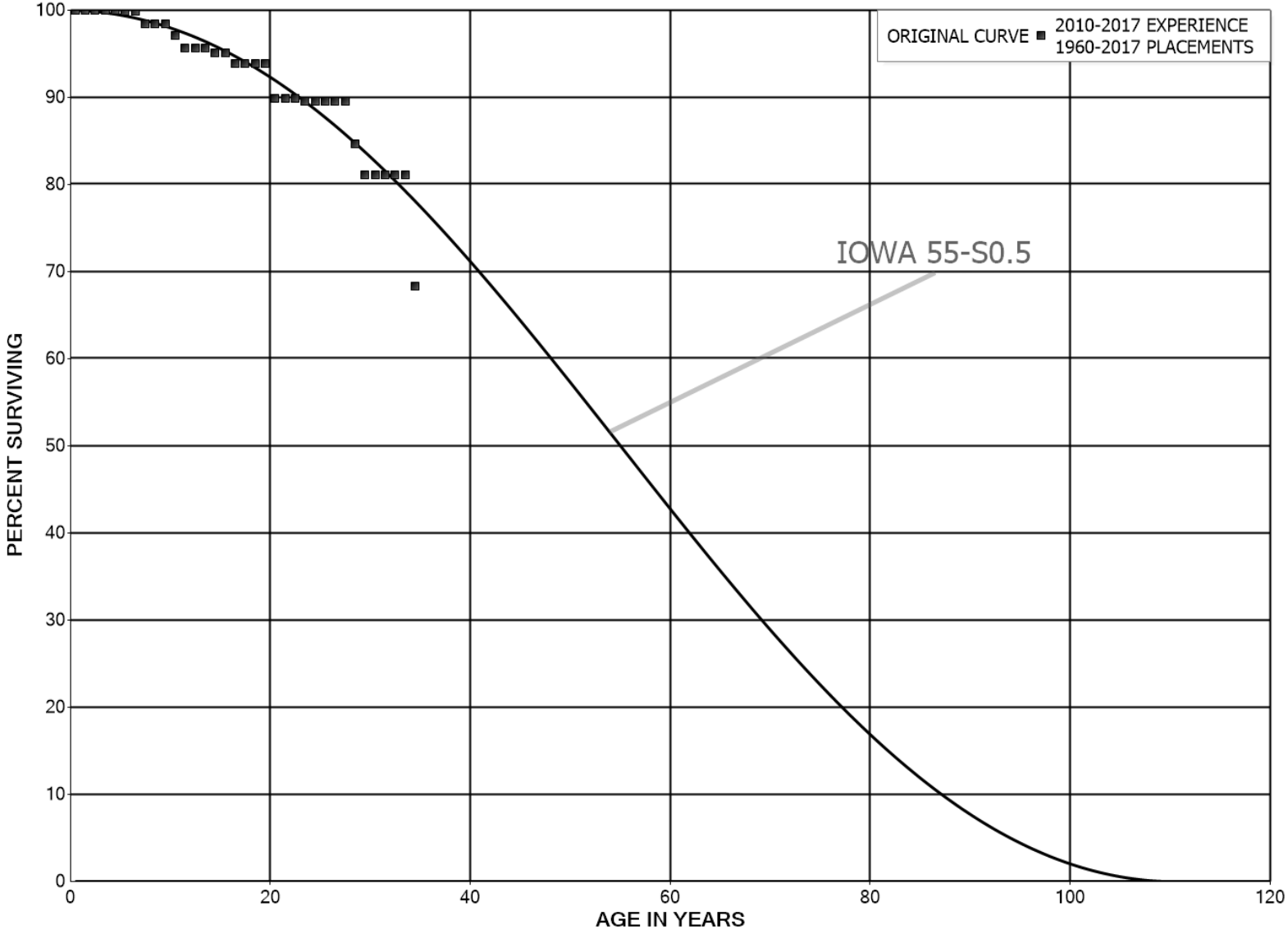
TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

	2017		2018		2019		2020		2021			
ACCOUNT	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	NET SALVAGE	SALVAGE ACCRUAL
(1)	(2) -	(3) +	(4) -	(5) +	(6) -	(7) +	(8) -	(9) +	(10) -	(11) =	(12)*	(13)=(12)/5
354.30								52,303.15		41.31	(52,344.46)	(10,469)
354.40										522.28	(522.28)	(104)
361.00										39.16	(39.16)	(8)
371.30								13,319.23		2,586.10	(15,905.33)	(3,181)
380.00										4,009.35	(4,009.35)	(802)
TOTAL	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**65,622.38**	**-**	**7,198.20**	**(72,820.58)**	**(14,564)**

* COLUMN (12) EQUALS THE SUMMATION OF COLUMNS (2) THROUGH (11).

PART VI. SERVICE LIFE STATISTICS

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNT 354.2 STRUCTURES AND IMPROVEMENTS - COLLECTION
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 354.2 STRUCTURES AND IMPROVEMENTS - COLLECTION

ORIGINAL LIFE TABLE

PLACEMENT BAND 1960-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,257,381		0.0000	1.0000	100.00
0.5	2,098,467		0.0000	1.0000	100.00
1.5	1,878,564		0.0000	1.0000	100.00
2.5	1,878,564		0.0000	1.0000	100.00
3.5	3,297,881		0.0000	1.0000	100.00
4.5	3,313,109	5,669	0.0017	0.9983	100.00
5.5	3,307,440		0.0000	1.0000	99.83
6.5	3,293,581	45,724	0.0139	0.9861	99.83
7.5	2,386,087		0.0000	1.0000	98.44
8.5	2,456,269		0.0000	1.0000	98.44
9.5	2,617,044	36,966	0.0141	0.9859	98.44
10.5	1,202,343	18,469	0.0154	0.9846	97.05
11.5	1,247,585		0.0000	1.0000	95.56
12.5	1,267,560		0.0000	1.0000	95.56
13.5	1,267,560	6,016	0.0047	0.9953	95.56
14.5	1,306,451	536	0.0004	0.9996	95.11
15.5	1,293,169	16,982	0.0131	0.9869	95.07
16.5	301,494		0.0000	1.0000	93.82
17.5	171,166		0.0000	1.0000	93.82
18.5	170,707		0.0000	1.0000	93.82
19.5	106,996	4,502	0.0421	0.9579	93.82
20.5	75,352		0.0000	1.0000	89.87
21.5	175,864		0.0000	1.0000	89.87
22.5	130,958	517	0.0039	0.9961	89.87
23.5	130,441		0.0000	1.0000	89.52
24.5	130,441		0.0000	1.0000	89.52
25.5	99,995		0.0000	1.0000	89.52
26.5	112,249		0.0000	1.0000	89.52
27.5	112,249	6,192	0.0552	0.9448	89.52
28.5	106,058	4,413	0.0416	0.9584	84.58
29.5	12,254		0.0000	1.0000	81.06
30.5	12,254		0.0000	1.0000	81.06
31.5	12,254		0.0000	1.0000	81.06
32.5	12,254		0.0000	1.0000	81.06
33.5	12,254	1,937	0.1581	0.8419	81.06
34.5					68.25
35.5					
36.5					
37.5					
38.5					

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

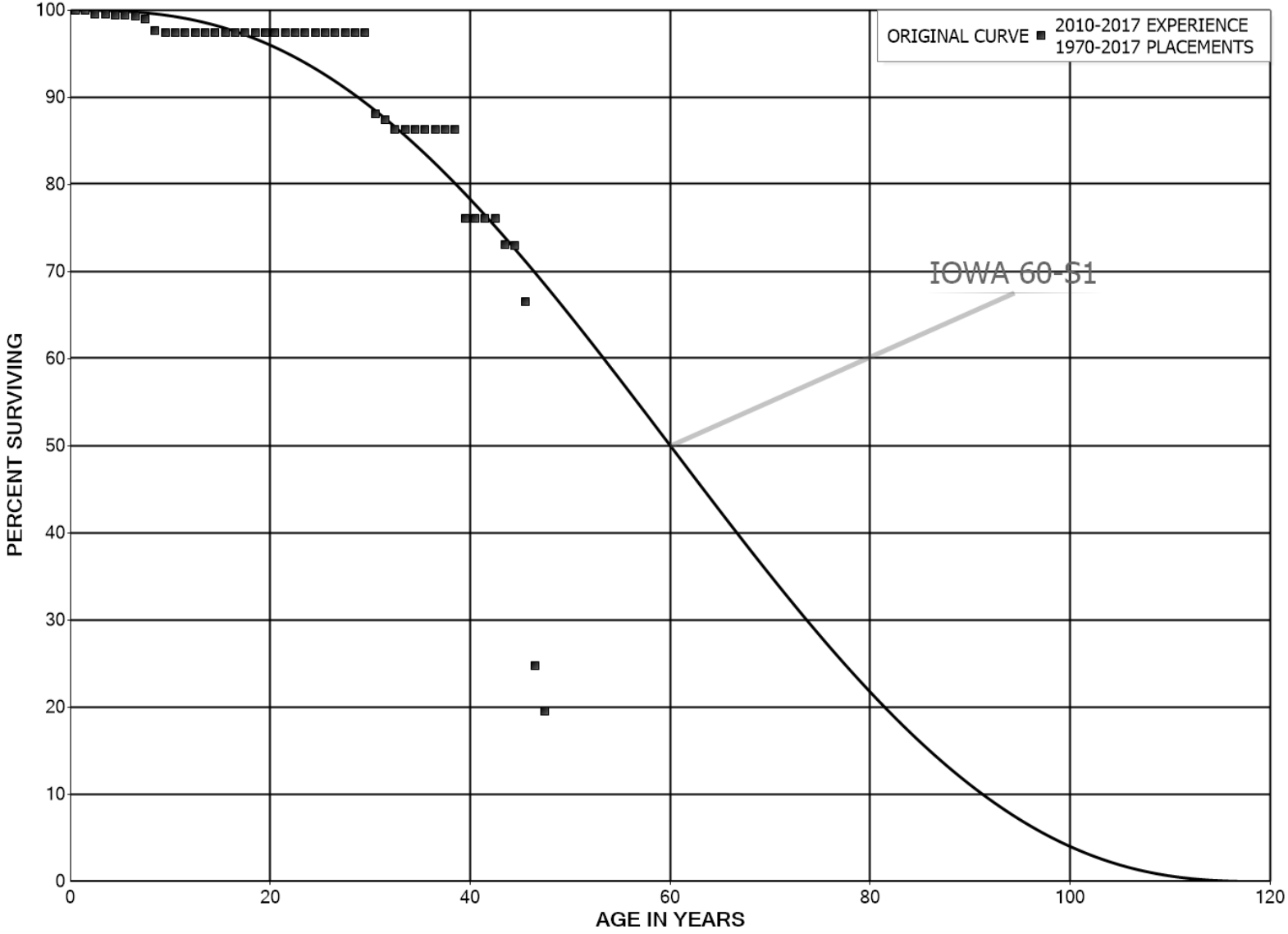
ACCOUNT 354.2 STRUCTURES AND IMPROVEMENTS - COLLECTION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1960-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5					
40.5					
41.5					
42.5					
43.5					
44.5					
45.5					
46.5					
47.5					
48.5					
49.5	9,083		0.0000		
50.5	9,083		0.0000		
51.5	9,083		0.0000		
52.5	9,083		0.0000		
53.5	9,083	880	0.0969		
54.5	8,203	2,151	0.2623		
55.5	6,051		0.0000		
56.5	6,051	1,192	0.1970		
57.5					

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNT 354.3 STRUCTURES AND IMPROVEMENTS - PUMPING
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 354.3 STRUCTURES AND IMPROVEMENTS - PUMPING

ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,946,035		0.0000	1.0000	100.00
0.5	1,798,169	812	0.0005	0.9995	100.00
1.5	1,881,083	8,566	0.0046	0.9954	99.95
2.5	2,256,892		0.0000	1.0000	99.50
3.5	2,685,113	2,709	0.0010	0.9990	99.50
4.5	1,816,131		0.0000	1.0000	99.40
5.5	2,118,481	1,768	0.0008	0.9992	99.40
6.5	2,161,928	6,716	0.0031	0.9969	99.32
7.5	2,144,545	29,171	0.0136	0.9864	99.01
8.5	1,532,146	4,094	0.0027	0.9973	97.66
9.5	1,391,007		0.0000	1.0000	97.40
10.5	881,845		0.0000	1.0000	97.40
11.5	557,791		0.0000	1.0000	97.40
12.5	528,989		0.0000	1.0000	97.40
13.5	214,927		0.0000	1.0000	97.40
14.5	38,152		0.0000	1.0000	97.40
15.5	38,152		0.0000	1.0000	97.40
16.5	38,152		0.0000	1.0000	97.40
17.5	38,152		0.0000	1.0000	97.40
18.5	38,152		0.0000	1.0000	97.40
19.5	42,388		0.0000	1.0000	97.40
20.5	42,388		0.0000	1.0000	97.40
21.5	42,388		0.0000	1.0000	97.40
22.5	11,201		0.0000	1.0000	97.40
23.5	11,201		0.0000	1.0000	97.40
24.5	29,801		0.0000	1.0000	97.40
25.5	34,264		0.0000	1.0000	97.40
26.5	102,646		0.0000	1.0000	97.40
27.5	107,815		0.0000	1.0000	97.40
28.5	118,814		0.0000	1.0000	97.40
29.5	118,814	11,431	0.0962	0.9038	97.40
30.5	107,383	811	0.0075	0.9925	88.03
31.5	192,940	2,409	0.0125	0.9875	87.37
32.5	211,931		0.0000	1.0000	86.27
33.5	207,468		0.0000	1.0000	86.27
34.5	161,528		0.0000	1.0000	86.27
35.5	145,158		0.0000	1.0000	86.27
36.5	53,415		0.0000	1.0000	86.27
37.5	16,911		0.0000	1.0000	86.27
38.5	16,911	2,002	0.1184	0.8816	86.27

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

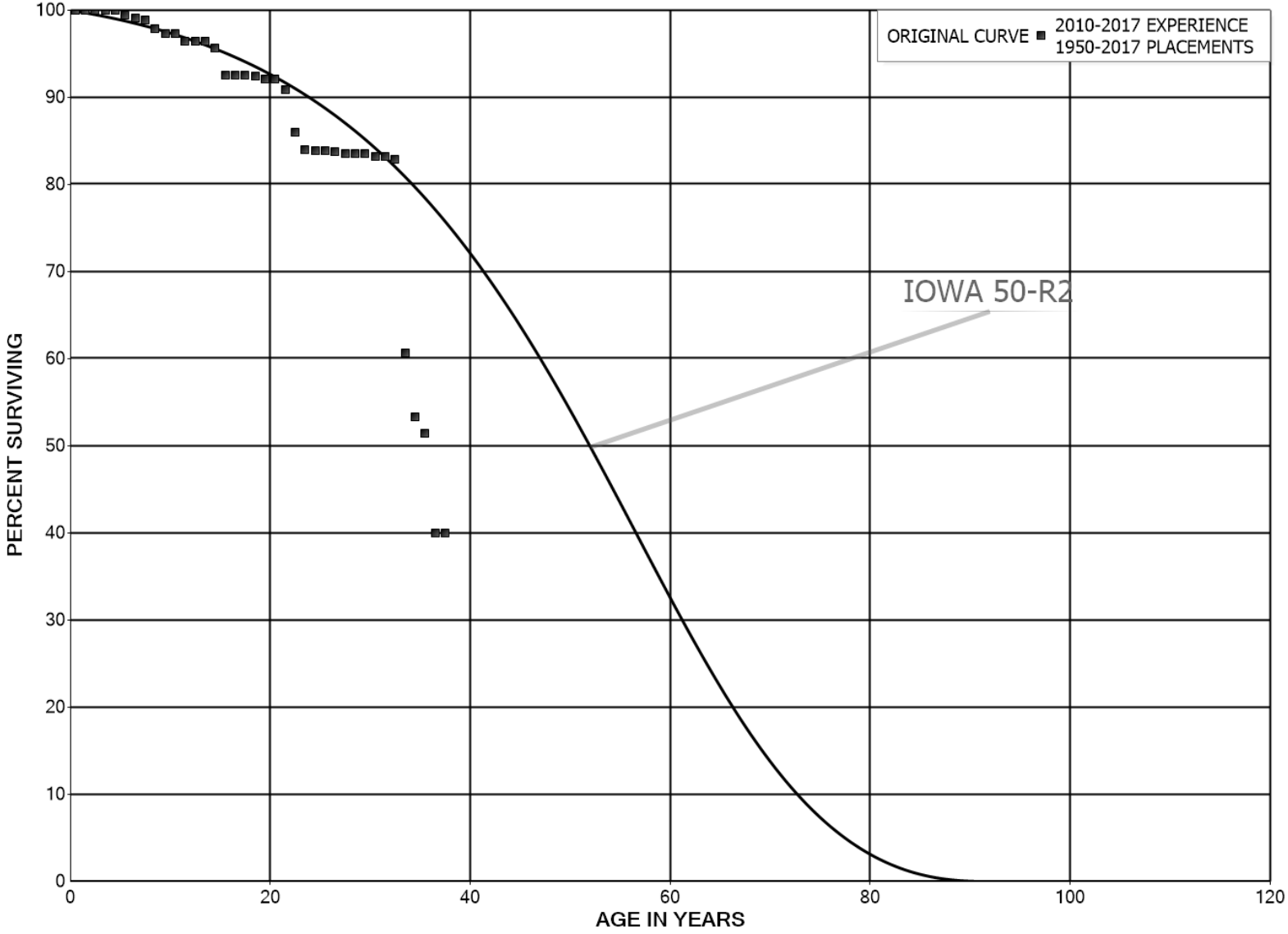
ACCOUNT 354.3 STRUCTURES AND IMPROVEMENTS - PUMPING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1970-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	84,816		0.0000	1.0000	76.06
40.5	124,012		0.0000	1.0000	76.06
41.5	124,012		0.0000	1.0000	76.06
42.5	118,224	4,624	0.0391	0.9609	76.06
43.5	113,599	225	0.0020	0.9980	73.08
44.5	45,342	4,015	0.0886	0.9114	72.94
45.5	3,892	2,443	0.6275	0.3725	66.48
46.5	1,450	305	0.2104	0.7896	24.76
47.5					19.55

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNT 354.4 STRUCTURES AND IMPROVEMENTS - TREATMENT AND DISPOSAL
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 354.4 STRUCTURES AND IMPROVEMENTS - TREATMENT AND DISPOSAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1950-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,578,187		0.0000	1.0000	100.00
0.5	6,199,355		0.0000	1.0000	100.00
1.5	5,855,261		0.0000	1.0000	100.00
2.5	5,541,007	1,050	0.0002	0.9998	100.00
3.5	6,139,511	3,928	0.0006	0.9994	99.98
4.5	6,246,905	33,379	0.0053	0.9947	99.92
5.5	6,086,693	18,604	0.0031	0.9969	99.38
6.5	5,379,490	11,225	0.0021	0.9979	99.08
7.5	9,357,452	98,278	0.0105	0.9895	98.87
8.5	6,808,266	36,315	0.0053	0.9947	97.83
9.5	6,770,210	2,864	0.0004	0.9996	97.31
10.5	6,231,635	58,111	0.0093	0.9907	97.27
11.5	5,478,941	371	0.0001	0.9999	96.36
12.5	4,984,366		0.0000	1.0000	96.36
13.5	4,948,804	37,221	0.0075	0.9925	96.36
14.5	4,139,342	133,937	0.0324	0.9676	95.63
15.5	849,694		0.0000	1.0000	92.54
16.5	538,370		0.0000	1.0000	92.54
17.5	515,020	634	0.0012	0.9988	92.54
18.5	462,361	1,597	0.0035	0.9965	92.42
19.5	1,109,863		0.0000	1.0000	92.11
20.5	1,201,958	16,374	0.0136	0.9864	92.11
21.5	1,420,538	77,073	0.0543	0.9457	90.85
22.5	2,280,284	52,790	0.0232	0.9768	85.92
23.5	1,896,916	1,098	0.0006	0.9994	83.93
24.5	2,110,119	856	0.0004	0.9996	83.88
25.5	1,958,767	2,783	0.0014	0.9986	83.85
26.5	2,097,701	4,448	0.0021	0.9979	83.73
27.5	2,106,672		0.0000	1.0000	83.55
28.5	2,051,424		0.0000	1.0000	83.55
29.5	2,564,769	10,032	0.0039	0.9961	83.55
30.5	2,419,157	1,834	0.0008	0.9992	83.23
31.5	298,968	1,105	0.0037	0.9963	83.16
32.5	259,357	69,751	0.2689	0.7311	82.86
33.5	189,606	22,856	0.1205	0.8795	60.57
34.5	111,622	3,894	0.0349	0.9651	53.27
35.5	107,728	24,054	0.2233	0.7767	51.41
36.5	46,827		0.0000	1.0000	39.93
37.5					39.93
38.5					

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

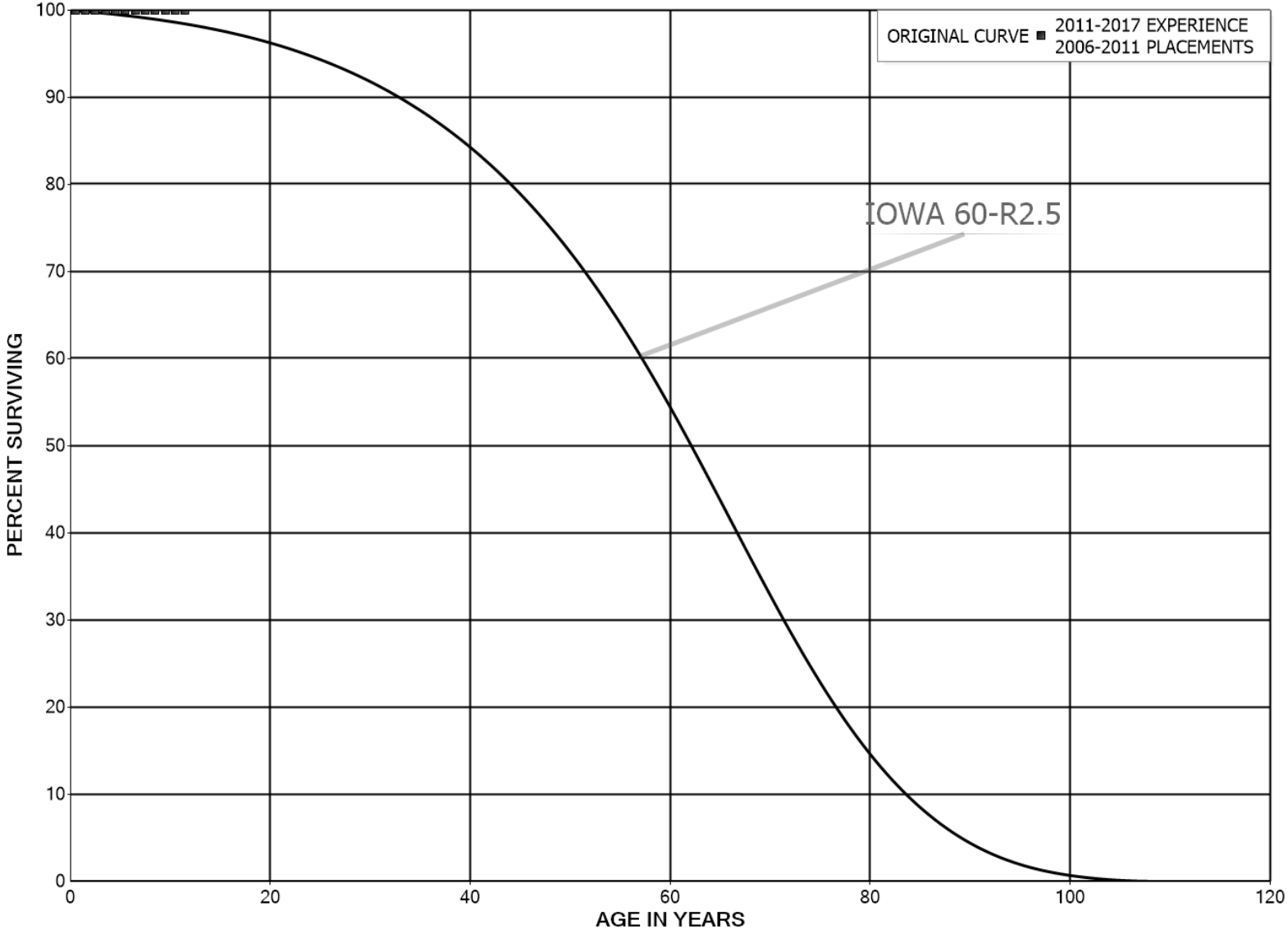
ACCOUNT 354.4 STRUCTURES AND IMPROVEMENTS - TREATMENT AND DISPOSAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1950-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	26,820		0.0000		
40.5	462,945		0.0000		
41.5	462,945	1,160	0.0025		
42.5	461,785	6,332	0.0137		
43.5	455,453	9,139	0.0201		
44.5	419,494	461	0.0011		
45.5	15,914		0.0000		
46.5	15,914	12,150	0.7635		
47.5					
48.5					
49.5					
50.5					
51.5					
52.5					
53.5					
54.5					
55.5					
56.5					
57.5					
58.5					
59.5	420,422		0.0000		
60.5	420,422	3,111	0.0074		
61.5	417,311		0.0000		
62.5	417,311		0.0000		
63.5	417,311		0.0000		
64.5	417,311		0.0000		
65.5	417,311		0.0000		
66.5	417,311	44,392	0.1064		
67.5					

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNT 354.5 STRUCTURES AND IMPROVEMENTS - RECLAIMED WATER TREATMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

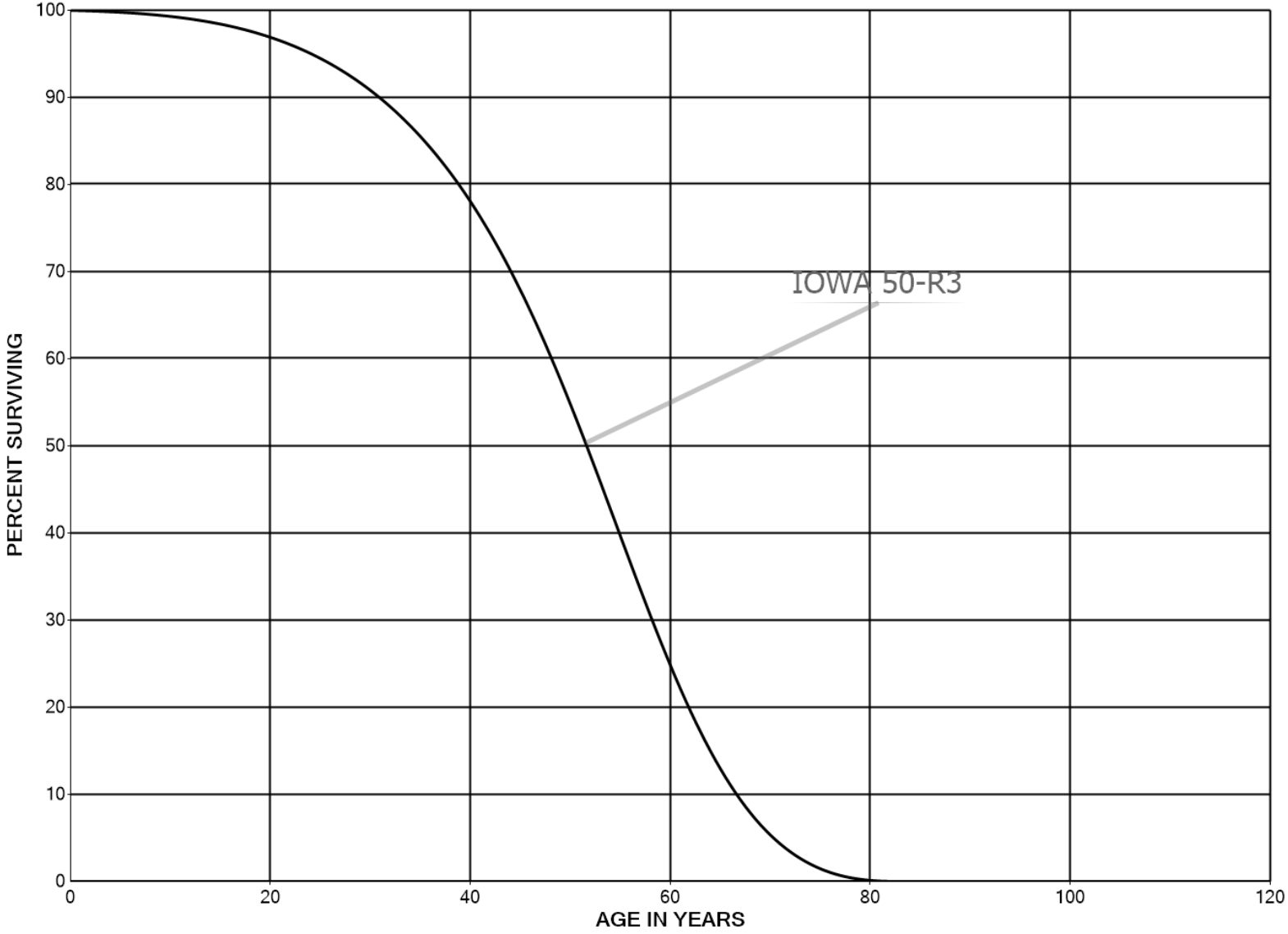
ACCOUNT 354.5 STRUCTURES AND IMPROVEMENTS - RECLAIMED WATER TREATMENT

ORIGINAL LIFE TABLE

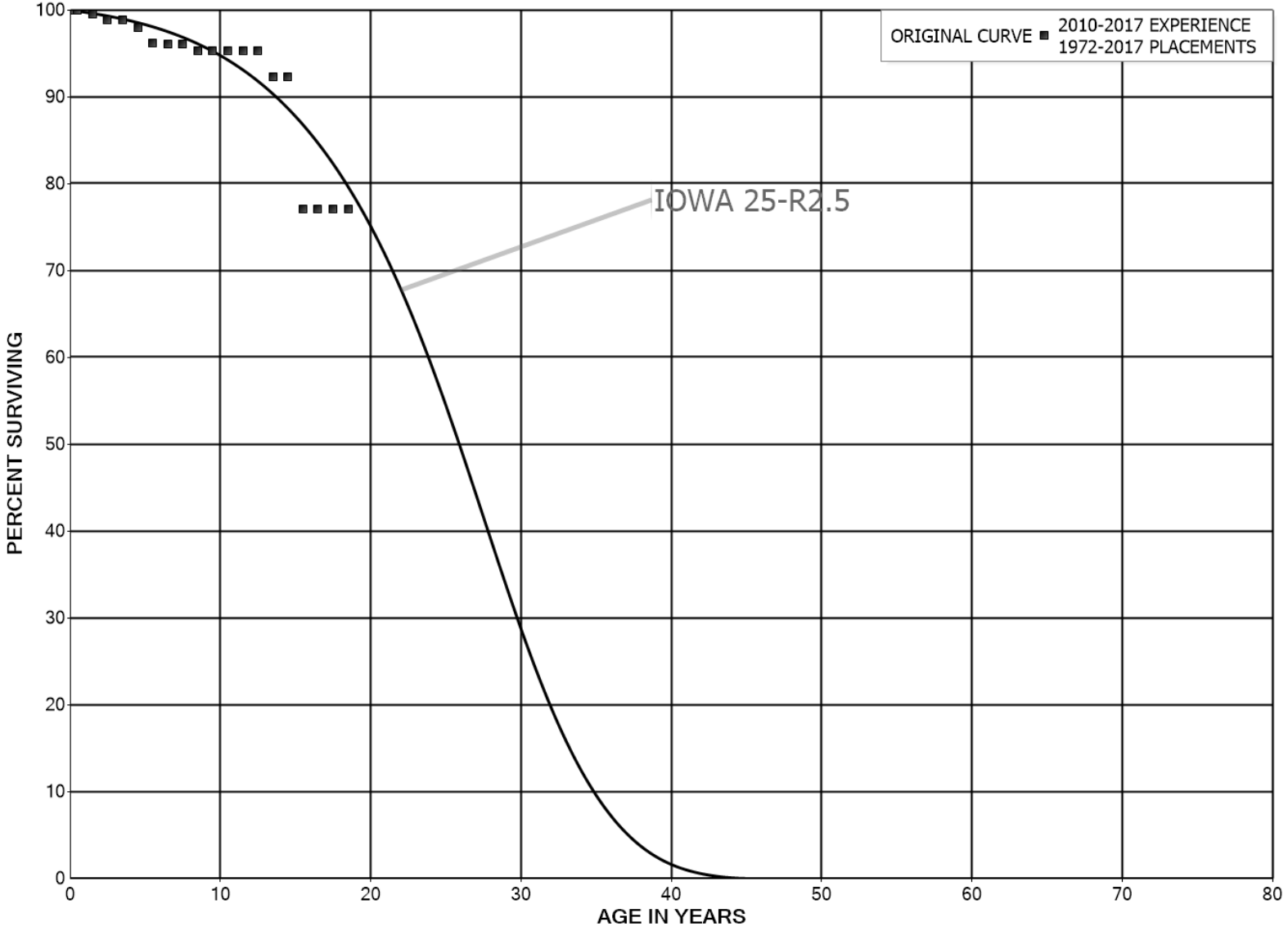
PLACEMENT BAND 2006-2011 EXPERIENCE BAND 2011-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	627		0.0000	1.0000	100.00
0.5	627		0.0000	1.0000	100.00
1.5	627		0.0000	1.0000	100.00
2.5	2,887		0.0000	1.0000	100.00
3.5	7,931		0.0000	1.0000	100.00
4.5	36,713		0.0000	1.0000	100.00
5.5	36,713		0.0000	1.0000	100.00
6.5	36,086		0.0000	1.0000	100.00
7.5	36,086		0.0000	1.0000	100.00
8.5	36,086		0.0000	1.0000	100.00
9.5	33,826		0.0000	1.0000	100.00
10.5	28,782		0.0000	1.0000	100.00
11.5					100.00

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNT 354.7 STRUCTURES AND IMPROVEMENTS - GENERAL
SMOOTH SURVIVOR CURVE



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNTS 355.2 THROUGH 355.4 POWER GENERATING EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNTS 355.2 THROUGH 355.4 POWER GENERATING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1972-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	390,273		0.0000	1.0000	100.00
0.5	416,698	1,869	0.0045	0.9955	100.00
1.5	543,479	3,867	0.0071	0.9929	99.55
2.5	494,299	0	0.0000	1.0000	98.84
3.5	534,998	4,826	0.0090	0.9910	98.84
4.5	557,098	10,166	0.0182	0.9818	97.95
5.5	543,510	543	0.0010	0.9990	96.16
6.5	476,710		0.0000	1.0000	96.07
7.5	407,872	3,410	0.0084	0.9916	96.07
8.5	398,951		0.0000	1.0000	95.26
9.5	148,398		0.0000	1.0000	95.26
10.5	141,345		0.0000	1.0000	95.26
11.5	101,287		0.0000	1.0000	95.26
12.5	101,287	3,214	0.0317	0.9683	95.26
13.5	98,074		0.0000	1.0000	92.24
14.5	98,007	16,131	0.1646	0.8354	92.24
15.5	128,165		0.0000	1.0000	77.06
16.5	128,165		0.0000	1.0000	77.06
17.5	120,000		0.0000	1.0000	77.06
18.5					77.06
19.5					
20.5					
21.5					
22.5					
23.5					
24.5					
25.5					
26.5					
27.5					
28.5					
29.5					
30.5					
31.5					
32.5					
33.5					
34.5					
35.5					
36.5					
37.5					
38.5					

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

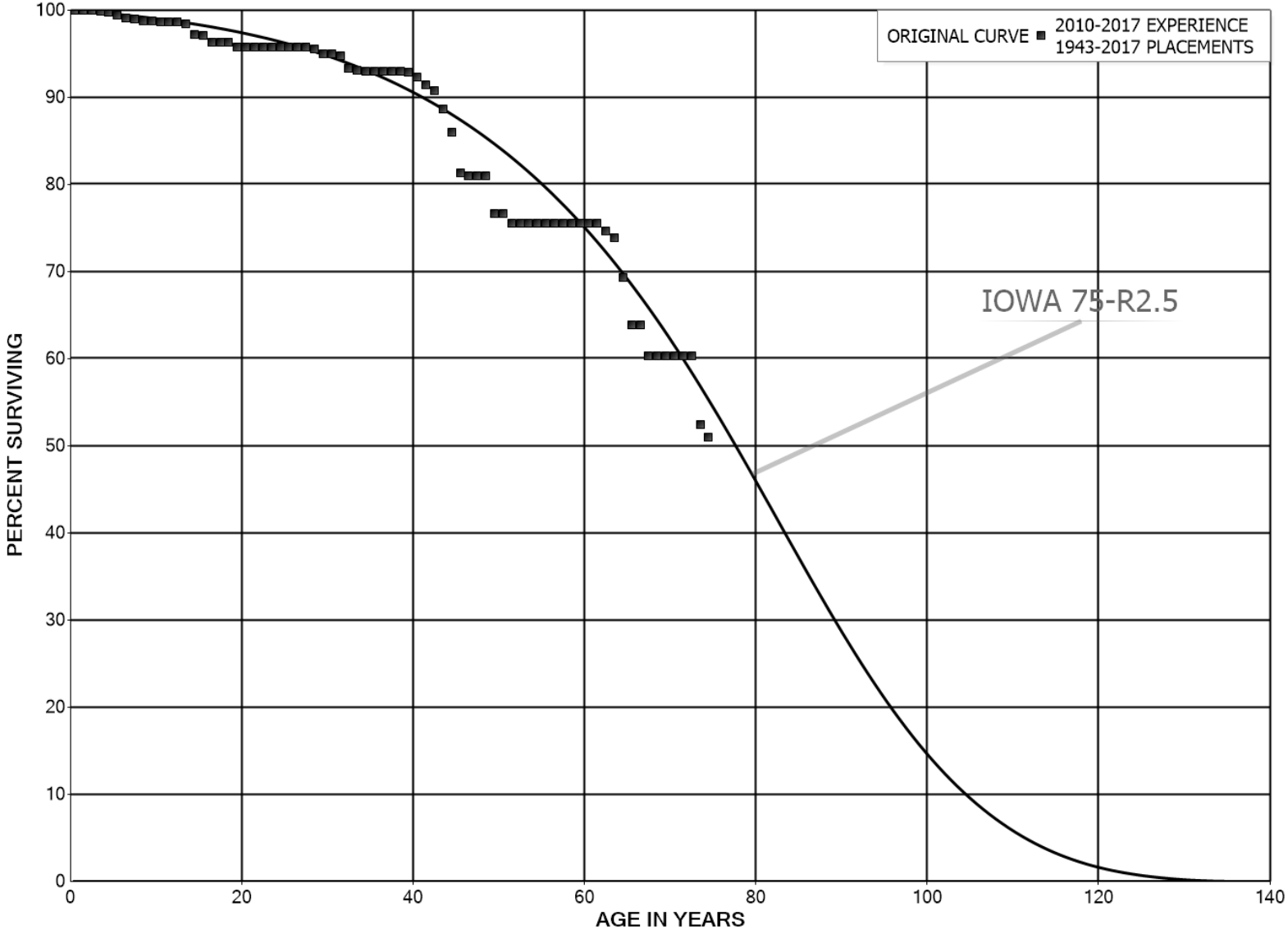
ACCOUNTS 355.2 THROUGH 355.4 POWER GENERATING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1972-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5					
40.5	13,608		0.0000		
41.5	13,608		0.0000		
42.5	13,608		0.0000		
43.5	13,608		0.0000		
44.5	13,608		0.0000		
45.5					

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNTS 360 AND 361 - COLLECTION MAINS - FORCE AND GRAVITY
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNTS 360 AND 361 - COLLECTION MAINS - FORCE AND GRAVITY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1943-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	15,996,160		0.0000	1.0000	100.00
0.5	9,817,637	0	0.0000	1.0000	100.00
1.5	10,379,970	501	0.0000	1.0000	100.00
2.5	7,903,524	17,007	0.0022	0.9978	100.00
3.5	7,120,182	602	0.0001	0.9999	99.78
4.5	6,525,126	21,411	0.0033	0.9967	99.77
5.5	6,757,519	28,312	0.0042	0.9958	99.44
6.5	6,907,416	5,271	0.0008	0.9992	99.03
7.5	11,563,424	26,078	0.0023	0.9977	98.95
8.5	12,073,642	2,036	0.0002	0.9998	98.73
9.5	10,959,708	4,776	0.0004	0.9996	98.71
10.5	12,883,334		0.0000	1.0000	98.67
11.5	13,512,472	10,916	0.0008	0.9992	98.67
12.5	7,852,014	14,897	0.0019	0.9981	98.59
13.5	4,355,890	54,378	0.0125	0.9875	98.40
14.5	5,101,734	6,826	0.0013	0.9987	97.17
15.5	5,089,997	38,849	0.0076	0.9924	97.04
16.5	5,157,762		0.0000	1.0000	96.30
17.5	4,017,926		0.0000	1.0000	96.30
18.5	4,044,470	22,047	0.0055	0.9945	96.30
19.5	2,723,063		0.0000	1.0000	95.78
20.5	2,615,272		0.0000	1.0000	95.78
21.5	2,734,655		0.0000	1.0000	95.78
22.5	1,012,152		0.0000	1.0000	95.78
23.5	1,159,517		0.0000	1.0000	95.78
24.5	1,452,252		0.0000	1.0000	95.78
25.5	1,592,077		0.0000	1.0000	95.78
26.5	2,190,183		0.0000	1.0000	95.78
27.5	1,918,013	4,463	0.0023	0.9977	95.78
28.5	2,149,972	13,121	0.0061	0.9939	95.56
29.5	2,315,956		0.0000	1.0000	94.97
30.5	3,189,169	7,385	0.0023	0.9977	94.97
31.5	4,575,534	68,924	0.0151	0.9849	94.75
32.5	4,731,241	14,002	0.0030	0.9970	93.33
33.5	4,685,663	6,089	0.0013	0.9987	93.05
34.5	4,093,664		0.0000	1.0000	92.93
35.5	3,303,952		0.0000	1.0000	92.93
36.5	1,898,586		0.0000	1.0000	92.93
37.5	787,007		0.0000	1.0000	92.93
38.5	748,261	675	0.0009	0.9991	92.93

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

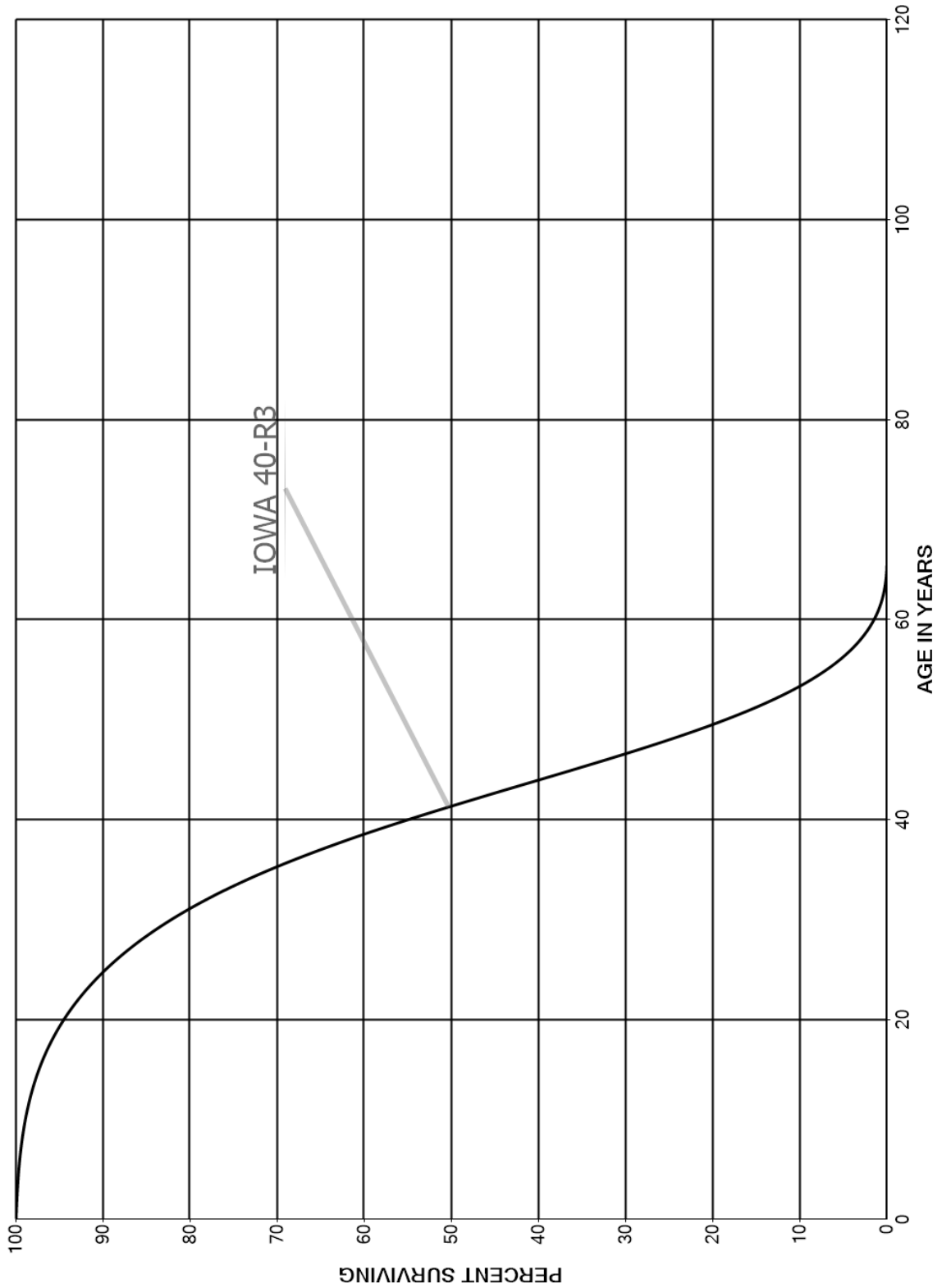
ACCOUNTS 360 AND 361 - COLLECTION MAINS - FORCE AND GRAVITY

ORIGINAL LIFE TABLE, CONT.

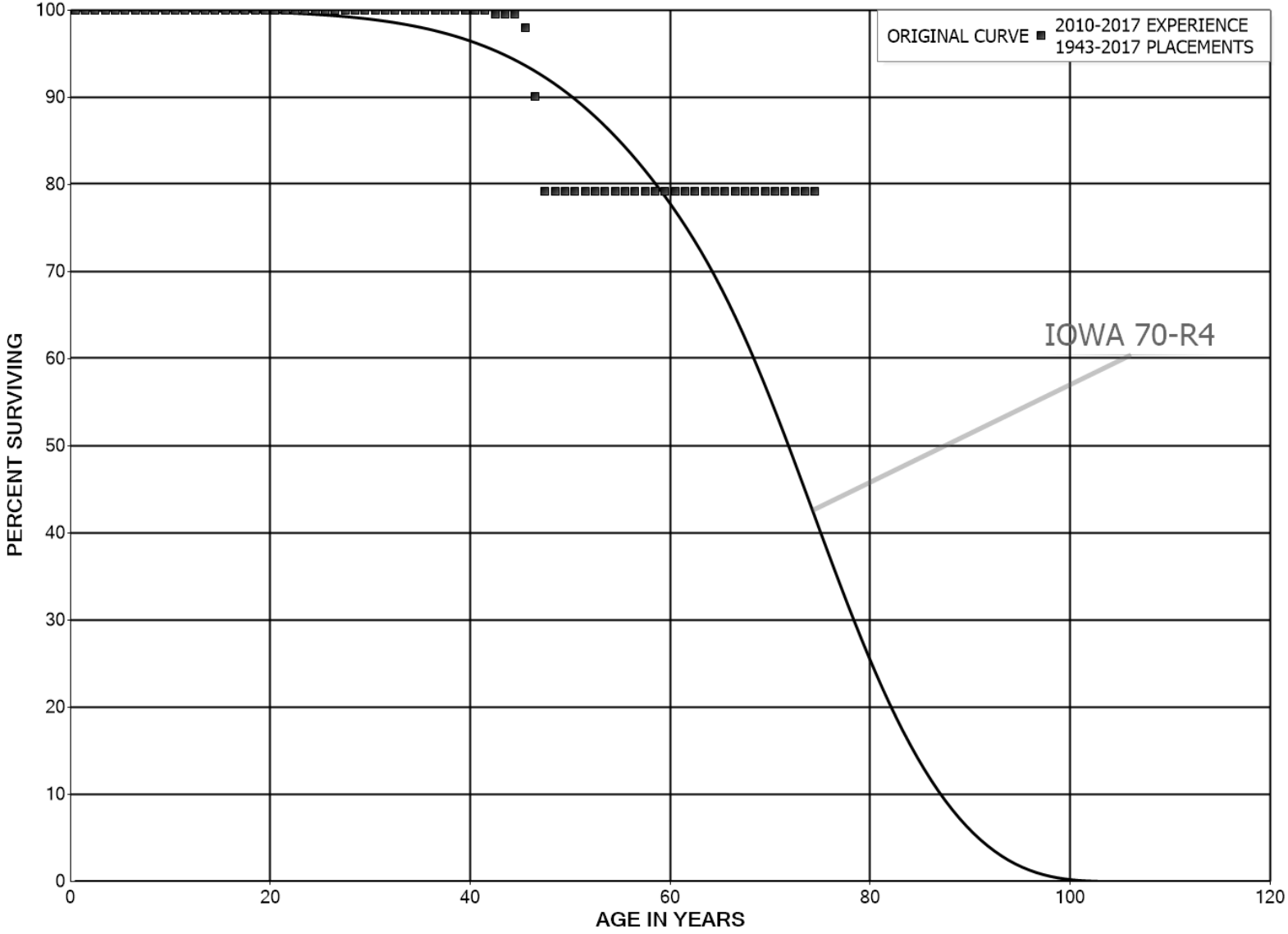
PLACEMENT BAND 1943-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,327,693	8,451	0.0064	0.9936	92.84
40.5	2,188,537	20,857	0.0095	0.9905	92.25
41.5	2,301,907	15,115	0.0066	0.9934	91.37
42.5	2,191,376	52,787	0.0241	0.9759	90.77
43.5	2,133,054	62,534	0.0293	0.9707	88.59
44.5	1,453,359	79,155	0.0545	0.9455	85.99
45.5	449,770	1,695	0.0038	0.9962	81.31
46.5	173,512		0.0000	1.0000	81.00
47.5	108,439		0.0000	1.0000	81.00
48.5	108,439	5,909	0.0545	0.9455	81.00
49.5	122,967		0.0000	1.0000	76.59
50.5	133,941	1,870	0.0140	0.9860	76.59
51.5	207,546		0.0000	1.0000	75.52
52.5	50,943		0.0000	1.0000	75.52
53.5	50,943		0.0000	1.0000	75.52
54.5	63,623		0.0000	1.0000	75.52
55.5	44,091		0.0000	1.0000	75.52
56.5	59,997		0.0000	1.0000	75.52
57.5	23,654		0.0000	1.0000	75.52
58.5	12,681		0.0000	1.0000	75.52
59.5	600,366		0.0000	1.0000	75.52
60.5	600,366	12	0.0000	1.0000	75.52
61.5	642,094	8,105	0.0126	0.9874	75.52
62.5	579,569	5,613	0.0097	0.9903	74.56
63.5	573,956	35,569	0.0620	0.9380	73.84
64.5	538,387	41,982	0.0780	0.9220	69.26
65.5	496,404	493	0.0010	0.9990	63.86
66.5	536,053	29,911	0.0558	0.9442	63.80
67.5	40,141		0.0000	1.0000	60.24
68.5	40,141		0.0000	1.0000	60.24
69.5	40,141		0.0000	1.0000	60.24
70.5	40,141		0.0000	1.0000	60.24
71.5	58,091		0.0000	1.0000	60.24
72.5	40,141	5,234	0.1304	0.8696	60.24
73.5	34,907	932	0.0267	0.9733	52.39
74.5					50.99

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNT 362 SPECIAL COLLECTING STRUCTURES
SMOOTH SURVIVOR CURVE



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNT 363 SERVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 363 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1943-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,511,339		0.0000	1.0000	100.00
0.5	1,322,032		0.0000	1.0000	100.00
1.5	1,258,144		0.0000	1.0000	100.00
2.5	1,064,617		0.0000	1.0000	100.00
3.5	1,016,113		0.0000	1.0000	100.00
4.5	989,078		0.0000	1.0000	100.00
5.5	1,100,135		0.0000	1.0000	100.00
6.5	1,102,716		0.0000	1.0000	100.00
7.5	3,362,564		0.0000	1.0000	100.00
8.5	3,625,685	775	0.0002	0.9998	100.00
9.5	3,552,572		0.0000	1.0000	99.98
10.5	3,859,193		0.0000	1.0000	99.98
11.5	3,844,684		0.0000	1.0000	99.98
12.5	1,370,315		0.0000	1.0000	99.98
13.5	1,056,916		0.0000	1.0000	99.98
14.5	1,066,882		0.0000	1.0000	99.98
15.5	1,067,717		0.0000	1.0000	99.98
16.5	779,784		0.0000	1.0000	99.98
17.5	681,287		0.0000	1.0000	99.98
18.5	406,255		0.0000	1.0000	99.98
19.5	254,947		0.0000	1.0000	99.98
20.5	127,825		0.0000	1.0000	99.98
21.5	133,448		0.0000	1.0000	99.98
22.5	79,549		0.0000	1.0000	99.98
23.5	146,334		0.0000	1.0000	99.98
24.5	169,875		0.0000	1.0000	99.98
25.5	296,931		0.0000	1.0000	99.98
26.5	284,248		0.0000	1.0000	99.98
27.5	472,422		0.0000	1.0000	99.98
28.5	1,065,631		0.0000	1.0000	99.98
29.5	1,374,998		0.0000	1.0000	99.98
30.5	1,375,420		0.0000	1.0000	99.98
31.5	1,410,267		0.0000	1.0000	99.98
32.5	1,364,838		0.0000	1.0000	99.98
33.5	950,870		0.0000	1.0000	99.98
34.5	871,429		0.0000	1.0000	99.98
35.5	836,245		0.0000	1.0000	99.98
36.5	805,933		0.0000	1.0000	99.98
37.5	694,345		0.0000	1.0000	99.98
38.5	681,103		0.0000	1.0000	99.98

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

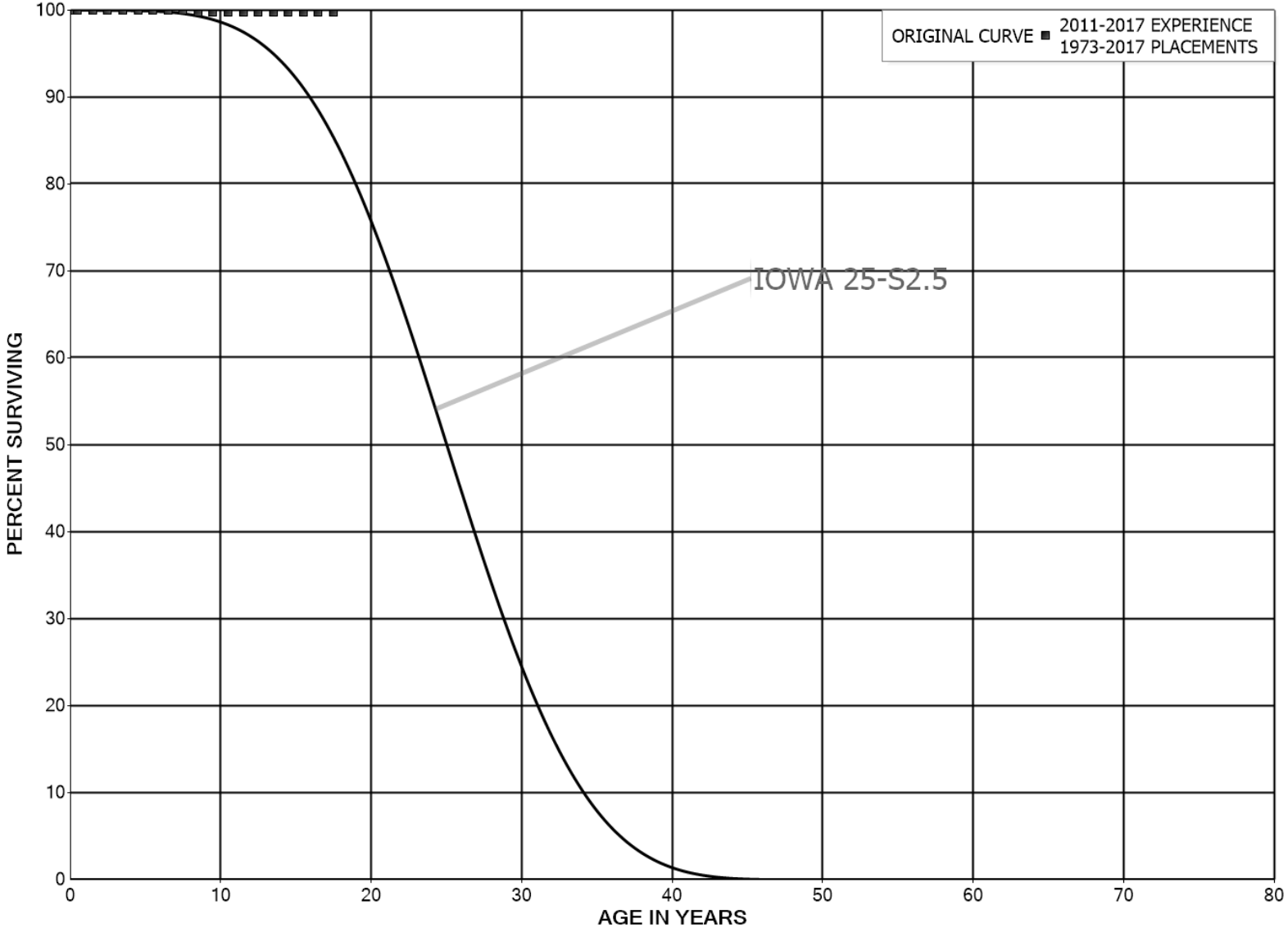
ACCOUNT 363 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1943-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	588,590		0.0000	1.0000	99.98
40.5	521,955		0.0000	1.0000	99.98
41.5	376,113	1,782	0.0047	0.9953	99.98
42.5	188,525		0.0000	1.0000	99.50
43.5	66,015		0.0000	1.0000	99.50
44.5	61,544	960	0.0156	0.9844	99.50
45.5	11,861	957	0.0807	0.9193	97.95
46.5	10,074	1,217	0.1208	0.8792	90.05
47.5	3,076		0.0000	1.0000	79.17
48.5	3,076		0.0000	1.0000	79.17
49.5	5,373		0.0000	1.0000	79.17
50.5	9,689		0.0000	1.0000	79.17
51.5	14,235		0.0000	1.0000	79.17
52.5	8,302		0.0000	1.0000	79.17
53.5	8,302		0.0000	1.0000	79.17
54.5	12,475		0.0000	1.0000	79.17
55.5	10,786		0.0000	1.0000	79.17
56.5	15,947		0.0000	1.0000	79.17
57.5	8,490		0.0000	1.0000	79.17
58.5	4,173		0.0000	1.0000	79.17
59.5	6,337		0.0000	1.0000	79.17
60.5	6,337		0.0000	1.0000	79.17
61.5	13,817		0.0000	1.0000	79.17
62.5	2,164		0.0000	1.0000	79.17
63.5	2,164		0.0000	1.0000	79.17
64.5	2,164		0.0000	1.0000	79.17
65.5	2,164		0.0000	1.0000	79.17
66.5	18,061		0.0000	1.0000	79.17
67.5	15,897		0.0000	1.0000	79.17
68.5	15,897		0.0000	1.0000	79.17
69.5	15,897		0.0000	1.0000	79.17
70.5	15,897		0.0000	1.0000	79.17
71.5	21,412		0.0000	1.0000	79.17
72.5	15,897		0.0000	1.0000	79.17
73.5	15,897		0.0000	1.0000	79.17
74.5					79.17

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNT 364 METERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 364 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1973-2017 EXPERIENCE BAND 2011-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	40,826		0.0000	1.0000	100.00
0.5	20,552		0.0000	1.0000	100.00
1.5	50,096		0.0000	1.0000	100.00
2.5	51,189		0.0000	1.0000	100.00
3.5	56,956		0.0000	1.0000	100.00
4.5	57,573		0.0000	1.0000	100.00
5.5	57,899		0.0000	1.0000	100.00
6.5	60,884		0.0000	1.0000	100.00
7.5	114,648	326	0.0028	0.9972	100.00
8.5	97,053		0.0000	1.0000	99.72
9.5	75,128		0.0000	1.0000	99.72
10.5	68,787		0.0000	1.0000	99.72
11.5	68,787		0.0000	1.0000	99.72
12.5	68,787		0.0000	1.0000	99.72
13.5	65,802		0.0000	1.0000	99.72
14.5	3,828		0.0000	1.0000	99.72
15.5	3,828		0.0000	1.0000	99.72
16.5	3,828		0.0000	1.0000	99.72
17.5					99.72
18.5					
19.5					
20.5					
21.5					
22.5					
23.5					
24.5					
25.5					
26.5					
27.5					
28.5					
29.5					
30.5					
31.5					
32.5					
33.5					
34.5					
35.5					
36.5					
37.5	710		0.0000		
38.5	710		0.0000		

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

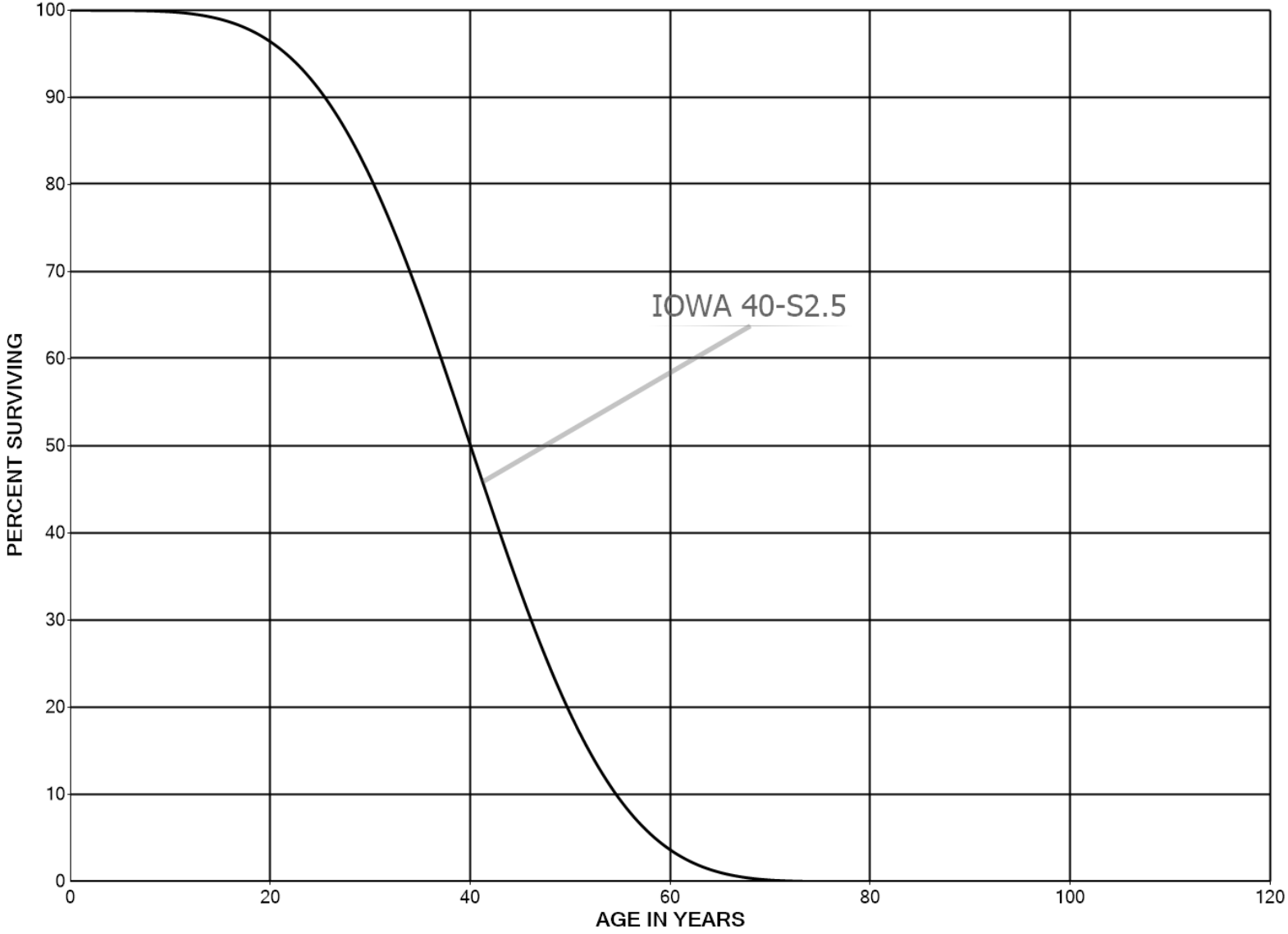
ACCOUNT 364 METERS

ORIGINAL LIFE TABLE, CONT.

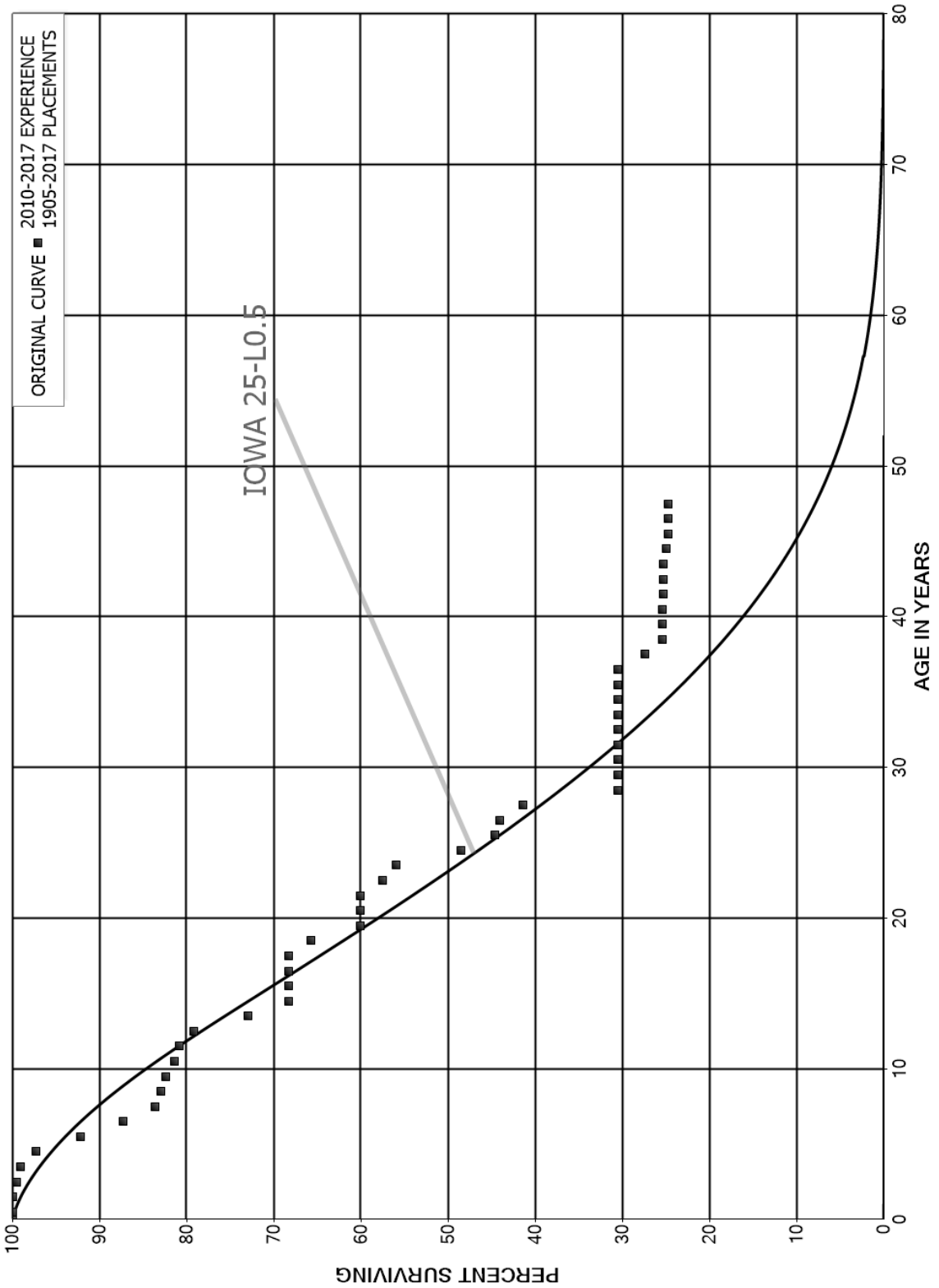
PLACEMENT BAND 1973-2017 EXPERIENCE BAND 2011-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	710		0.0000		
40.5	710		0.0000		
41.5	710		0.0000		
42.5	710		0.0000		
43.5	710		0.0000		
44.5					

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNT 370 RECEIVING WELLS
SMOOTH SURVIVOR CURVE



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNTS 371.3 AND 371.5 PUMPING EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNTS 371.3 AND 371.5 PUMPING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1905-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,397,816		0.0000	1.0000	100.00
0.5	4,092,747	952	0.0002	0.9998	100.00
1.5	3,615,772	18,684	0.0052	0.9948	99.98
2.5	3,097,690	12,096	0.0039	0.9961	99.46
3.5	2,633,036	48,269	0.0183	0.9817	99.07
4.5	2,413,995	125,611	0.0520	0.9480	97.26
5.5	2,274,801	122,151	0.0537	0.9463	92.19
6.5	1,755,020	72,135	0.0411	0.9589	87.24
7.5	4,117,720	33,901	0.0082	0.9918	83.66
8.5	3,105,571	20,505	0.0066	0.9934	82.97
9.5	2,959,009	37,675	0.0127	0.9873	82.42
10.5	2,872,624	20,575	0.0072	0.9928	81.37
11.5	2,799,081	55,428	0.0198	0.9802	80.79
12.5	186,364	14,808	0.0795	0.9205	79.19
13.5	200,094	12,768	0.0638	0.9362	72.90
14.5	189,298		0.0000	1.0000	68.25
15.5	1,171,780		0.0000	1.0000	68.25
16.5	1,047,009		0.0000	1.0000	68.25
17.5	1,037,742	38,624	0.0372	0.9628	68.25
18.5	31,583	2,693	0.0853	0.9147	65.71
19.5	43,137		0.0000	1.0000	60.10
20.5	81,726		0.0000	1.0000	60.10
21.5	70,074	3,051	0.0435	0.9565	60.10
22.5	66,671	1,841	0.0276	0.9724	57.49
23.5	64,830	8,546	0.1318	0.8682	55.90
24.5	56,285	4,525	0.0804	0.9196	48.53
25.5	51,760	621	0.0120	0.9880	44.63
26.5	51,139	3,081	0.0602	0.9398	44.09
27.5	42,235	11,195	0.2651	0.7349	41.44
28.5	17,281		0.0000	1.0000	30.45
29.5	138,140		0.0000	1.0000	30.45
30.5	7,478		0.0000	1.0000	30.45
31.5	25,429		0.0000	1.0000	30.45
32.5	25,429		0.0000	1.0000	30.45
33.5	25,429		0.0000	1.0000	30.45
34.5	31,213		0.0000	1.0000	30.45
35.5	31,213		0.0000	1.0000	30.45
36.5	30,249	2,993	0.0990	0.9010	30.45
37.5	27,633	2,021	0.0731	0.9269	27.44
38.5	25,613		0.0000	1.0000	25.43

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNTS 371.3 AND 371.5 PUMPING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	75,029		0.0000	1.0000	25.43
40.5	75,029	555	0.0074	0.9926	25.43
41.5	74,474		0.0000	1.0000	25.25
42.5	73,704		0.0000	1.0000	25.25
43.5	73,704	739	0.0100	0.9900	25.25
44.5	72,966	720	0.0099	0.9901	24.99
45.5	78,528		0.0000	1.0000	24.75
46.5	78,528		0.0000	1.0000	24.75
47.5					24.75
48.5					
49.5					
50.5					
51.5					
52.5					
53.5					
54.5					
55.5					
56.5					
57.5					
58.5					
59.5					
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61.5					
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63.5					
64.5					
65.5					
66.5					
67.5					
68.5					
69.5					
70.5					
71.5					
72.5					
73.5					
74.5					
75.5					
76.5					
77.5					
78.5					

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

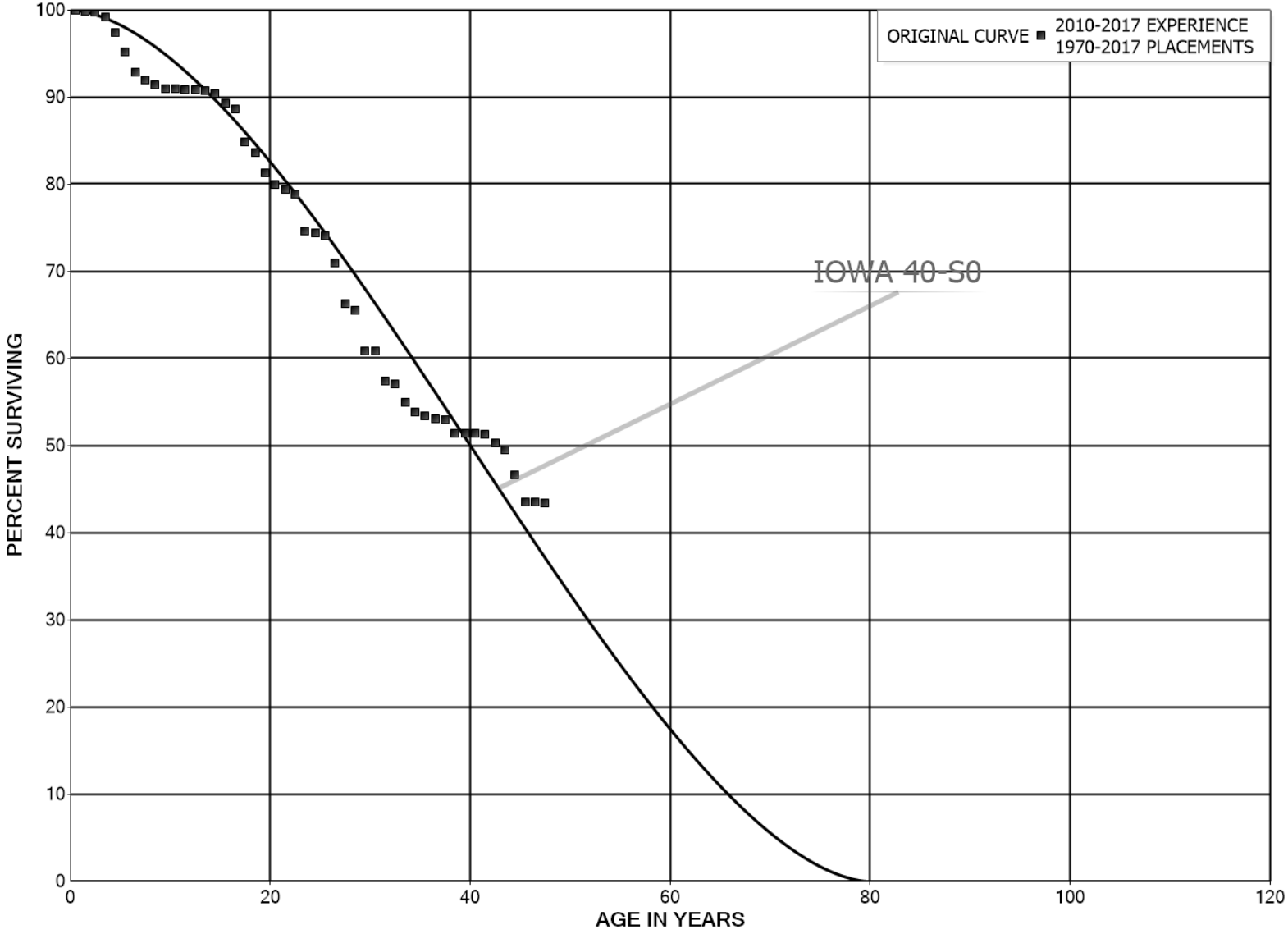
ACCOUNTS 371.3 AND 371.5 PUMPING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5					
80.5					
81.5					
82.5					
83.5					
84.5					
85.5					
86.5					
87.5					
88.5					
89.5					
90.5					
91.5					
92.5					
93.5					
94.5					
95.5					
96.5					
97.5					
98.5					
99.5					
100.5					
101.5					
102.5					
103.5					
104.5	209,621		0.0000		
105.5	209,621		0.0000		
106.5	209,621		0.0000		
107.5	209,621	171	0.0008		
108.5	209,449	611	0.0029		
109.5	208,838		0.0000		
110.5	208,838	358	0.0017		
111.5	208,480	488	0.0023		
112.5					

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNT 380 TREATMENT AND DISPOSAL EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 380 TREATMENT AND DISPOSAL EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	13,621,639		0.0000	1.0000	100.00
0.5	8,927,926	13,388	0.0015	0.9985	100.00
1.5	5,461,305	7,760	0.0014	0.9986	99.85
2.5	2,738,060	13,642	0.0050	0.9950	99.71
3.5	2,308,322	43,518	0.0189	0.9811	99.21
4.5	2,077,670	47,140	0.0227	0.9773	97.34
5.5	1,863,779	44,228	0.0237	0.9763	95.13
6.5	1,364,357	12,858	0.0094	0.9906	92.87
7.5	3,936,063	27,676	0.0070	0.9930	92.00
8.5	3,594,706	14,803	0.0041	0.9959	91.35
9.5	5,387,317	651	0.0001	0.9999	90.98
10.5	5,313,389	8,168	0.0015	0.9985	90.97
11.5	5,251,372	537	0.0001	0.9999	90.83
12.5	4,182,224	5,815	0.0014	0.9986	90.82
13.5	4,173,673	15,874	0.0038	0.9962	90.69
14.5	1,420,554	16,236	0.0114	0.9886	90.35
15.5	416,396	3,225	0.0077	0.9923	89.31
16.5	478,183	20,293	0.0424	0.9576	88.62
17.5	465,660	6,990	0.0150	0.9850	84.86
18.5	965,467	26,904	0.0279	0.9721	83.59
19.5	2,187,839	34,683	0.0159	0.9841	81.26
20.5	2,188,728	16,804	0.0077	0.9923	79.97
21.5	2,209,278	14,350	0.0065	0.9935	79.35
22.5	879,147	47,460	0.0540	0.9460	78.84
23.5	711,084	1,801	0.0025	0.9975	74.58
24.5	1,007,851	4,204	0.0042	0.9958	74.39
25.5	708,877	30,315	0.0428	0.9572	74.08
26.5	160,048	10,528	0.0658	0.9342	70.92
27.5	300,605	3,491	0.0116	0.9884	66.25
28.5	316,039	22,313	0.0706	0.9294	65.48
29.5	263,224		0.0000	1.0000	60.86
30.5	395,542	22,157	0.0560	0.9440	60.86
31.5	265,814	1,978	0.0074	0.9926	57.45
32.5	731,115	26,806	0.0367	0.9633	57.02
33.5	670,214	13,867	0.0207	0.9793	54.93
34.5	614,752	4,770	0.0078	0.9922	53.79
35.5	730,592	4,945	0.0068	0.9932	53.38
36.5	721,235	251	0.0003	0.9997	53.02
37.5	930,596	27,462	0.0295	0.9705	53.00
38.5	892,915	53	0.0001	0.9999	51.43

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

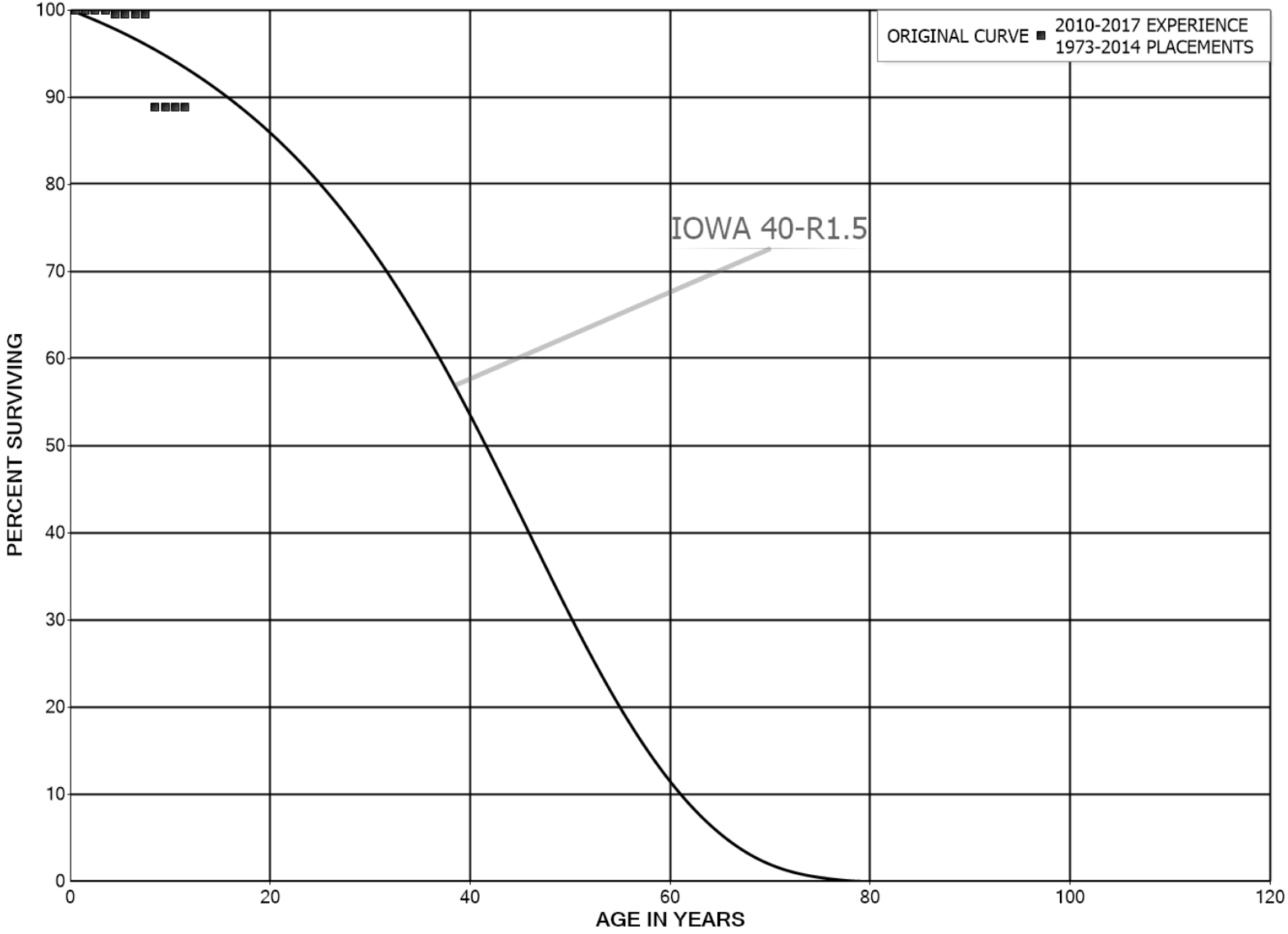
ACCOUNT 380 TREATMENT AND DISPOSAL EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1970-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,168,274	134	0.0001	0.9999	51.43
40.5	1,172,732	4,299	0.0037	0.9963	51.42
41.5	1,168,433	22,069	0.0189	0.9811	51.24
42.5	1,146,365	18,264	0.0159	0.9841	50.27
43.5	990,877	56,252	0.0568	0.9432	49.47
44.5	684,491	45,609	0.0666	0.9334	46.66
45.5	74,364		0.0000	1.0000	43.55
46.5	74,364	254	0.0034	0.9966	43.55
47.5					43.40

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNTS 381.4 AND 381.5 PLANT SEWERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNTS 381.4 AND 381.5 PLANT SEWERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1973-2014 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	48,618		0.0000	1.0000	100.00
0.5	59,837		0.0000	1.0000	100.00
1.5	72,616		0.0000	1.0000	100.00
2.5	96,852		0.0000	1.0000	100.00
3.5	118,414	584	0.0049	0.9951	100.00
4.5	86,095		0.0000	1.0000	99.51
5.5	86,095		0.0000	1.0000	99.51
6.5	86,095		0.0000	1.0000	99.51
7.5	83,846	8,988	0.1072	0.8928	99.51
8.5	63,640		0.0000	1.0000	88.84
9.5	51,445		0.0000	1.0000	88.84
10.5	27,208		0.0000	1.0000	88.84
11.5					88.84
12.5					
13.5					
14.5					
15.5					
16.5					
17.5					
18.5					
19.5					
20.5					
21.5					
22.5					
23.5					
24.5					
25.5					
26.5					
27.5					
28.5					
29.5					
30.5					
31.5					
32.5					
33.5					
34.5					
35.5					
36.5					
37.5					
38.5					

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

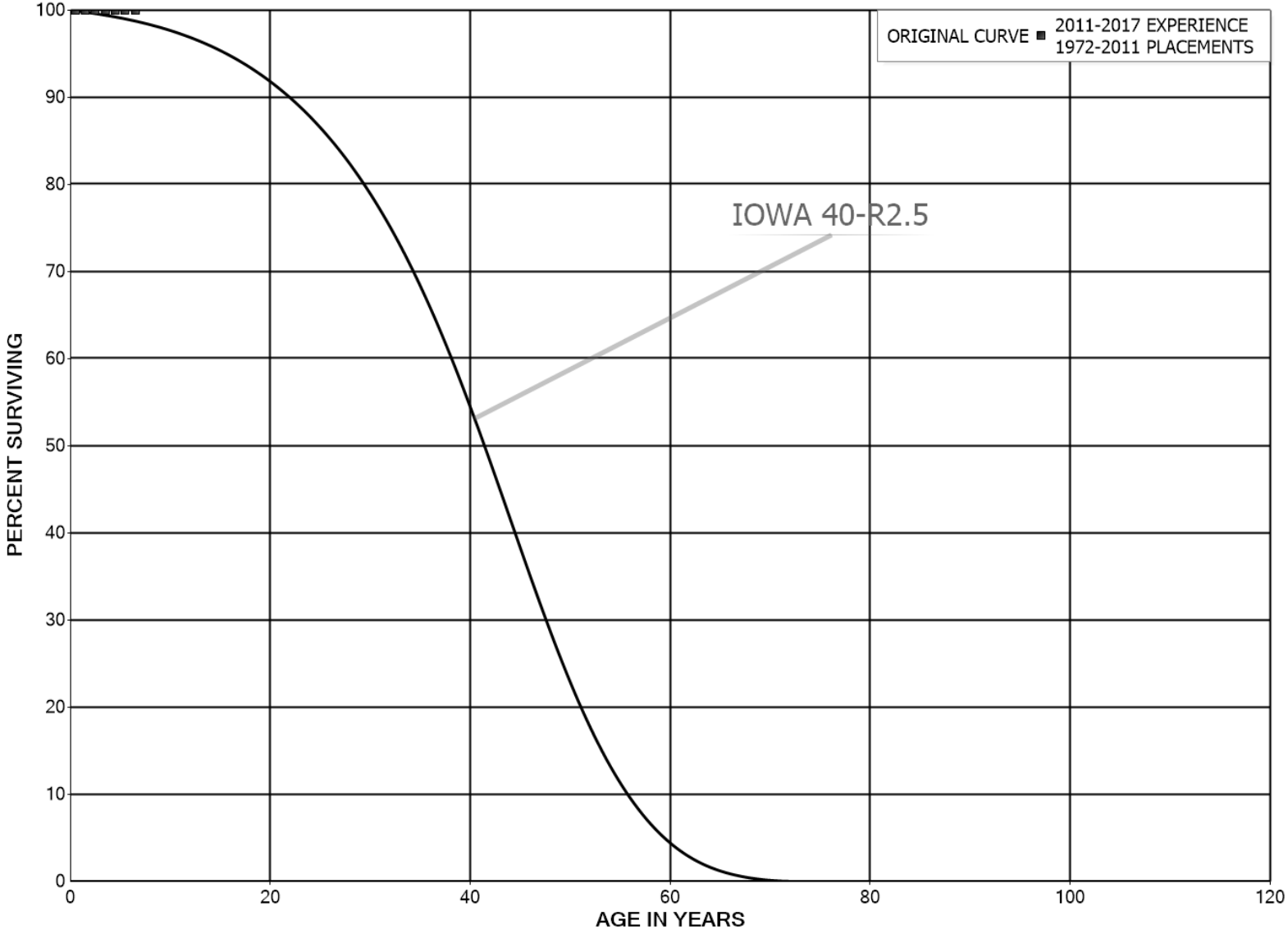
ACCOUNTS 381.4 AND 381.5 PLANT SEWERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1973-2014 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,163		0.0000		
40.5	5,163		0.0000		
41.5	5,163		0.0000		
42.5	5,163		0.0000		
43.5	5,163		0.0000		
44.5					

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNT 382 OUTFALL LINES
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 382 OUTFALL LINES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1972-2011 EXPERIENCE BAND 2011-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	7,619		0.0000	1.0000	100.00
0.5	7,619		0.0000	1.0000	100.00
1.5	7,619		0.0000	1.0000	100.00
2.5	7,619		0.0000	1.0000	100.00
3.5	7,619		0.0000	1.0000	100.00
4.5	7,619		0.0000	1.0000	100.00
5.5	7,619		0.0000	1.0000	100.00
6.5					100.00
7.5	20,192		0.0000		
8.5	20,192		0.0000		
9.5	35,788		0.0000		
10.5	35,788		0.0000		
11.5	35,788		0.0000		
12.5	35,788		0.0000		
13.5	35,788		0.0000		
14.5					
15.5					
16.5					
17.5					
18.5					
19.5					
20.5					
21.5					
22.5					
23.5					
24.5					
25.5					
26.5					
27.5					
28.5					
29.5					
30.5					
31.5					
32.5					
33.5					
34.5					
35.5					
36.5					
37.5					
38.5	9,638		0.0000		

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

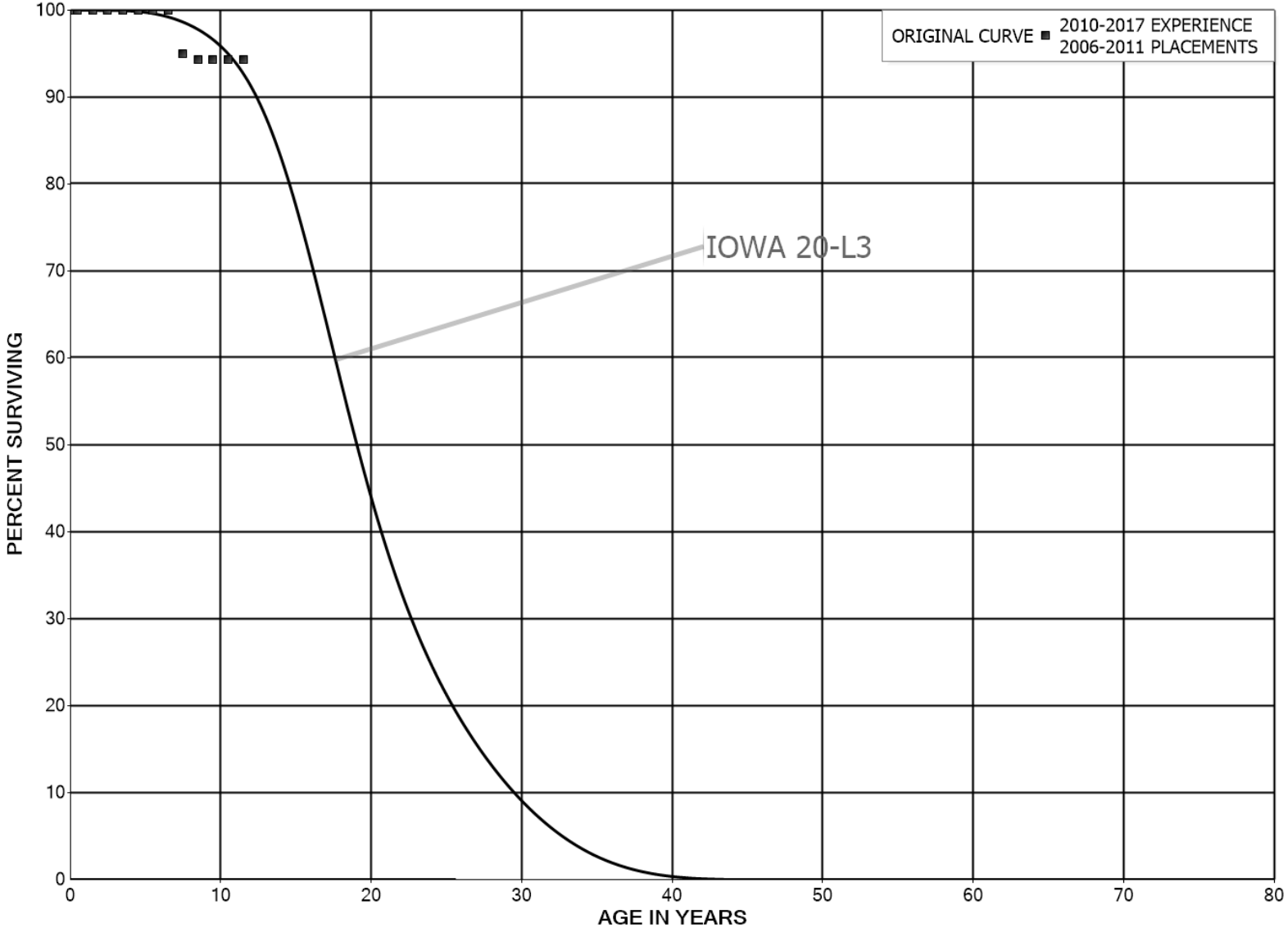
ACCOUNT 382 OUTFALL LINES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1972-2011 EXPERIENCE BAND 2011-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	14,801		0.0000		
40.5	14,801		0.0000		
41.5	14,801		0.0000		
42.5	14,801		0.0000		
43.5	14,801		0.0000		
44.5	9,638		0.0000		
45.5					

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNT 389.2 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - COLLECTION
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

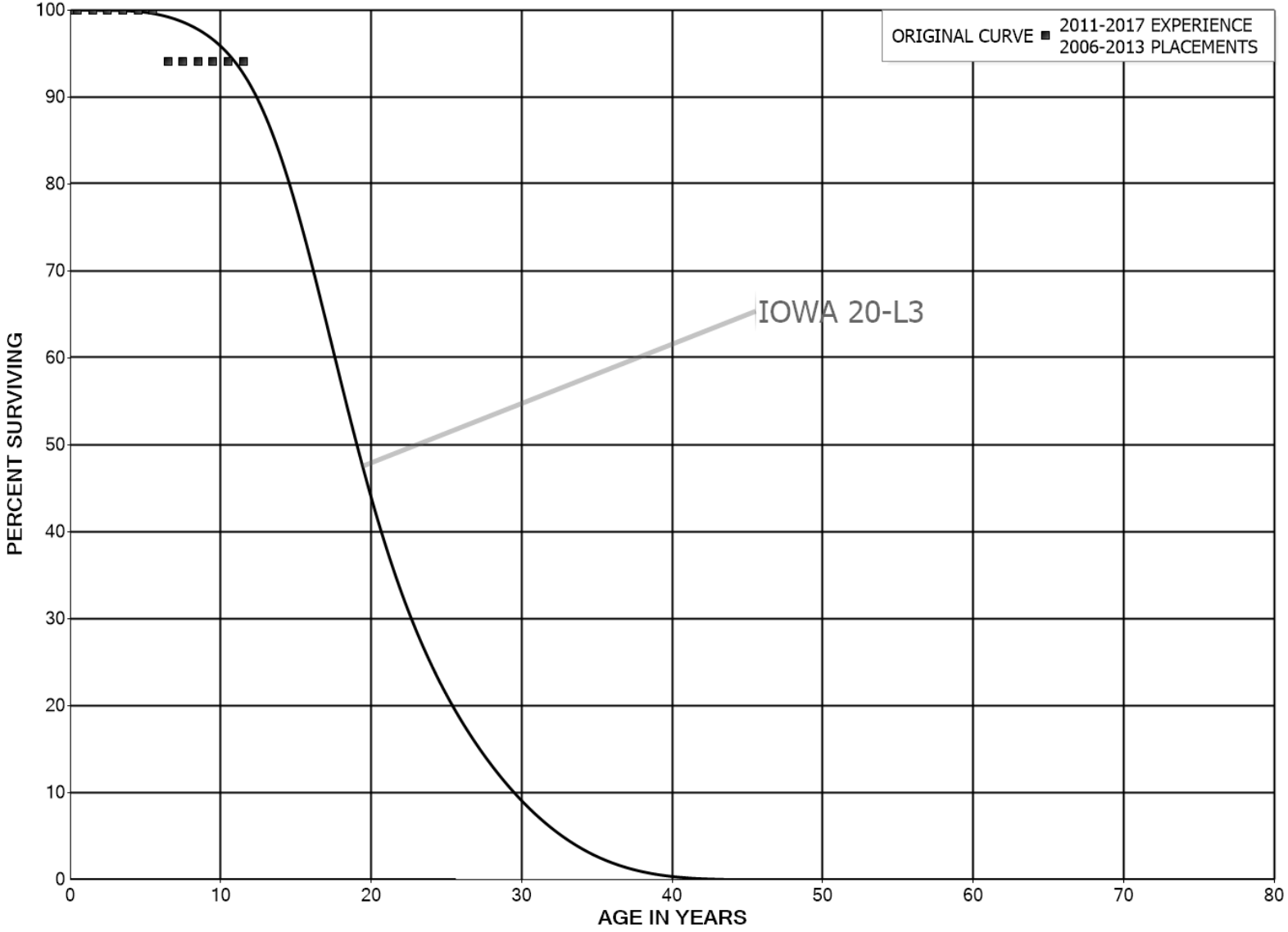
ACCOUNT 389.2 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - COLLECTION

ORIGINAL LIFE TABLE

PLACEMENT BAND 2006-2011 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	358,061		0.0000	1.0000	100.00
0.5	358,061		0.0000	1.0000	100.00
1.5	358,061		0.0000	1.0000	100.00
2.5	358,061		0.0000	1.0000	100.00
3.5	699,183		0.0000	1.0000	100.00
4.5	699,183		0.0000	1.0000	100.00
5.5	699,183		0.0000	1.0000	100.00
6.5	697,664	35,151	0.0504	0.9496	100.00
7.5	341,122	2,624	0.0077	0.9923	94.96
8.5	338,498		0.0000	1.0000	94.23
9.5	338,498		0.0000	1.0000	94.23
10.5	329,059		0.0000	1.0000	94.23
11.5					94.23

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNT 389.3 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - PUMPING
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

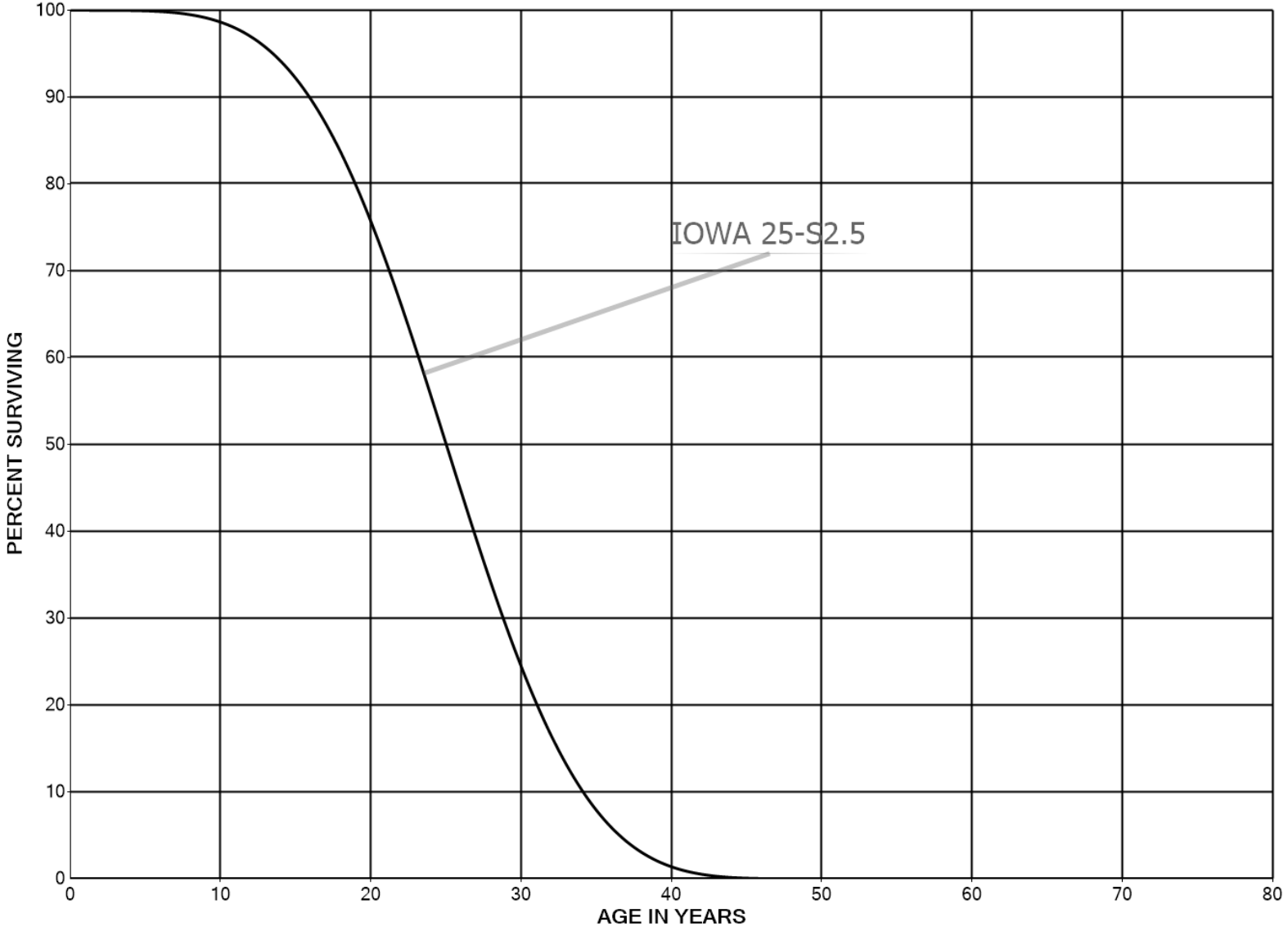
ACCOUNT 389.3 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - PUMPING

ORIGINAL LIFE TABLE

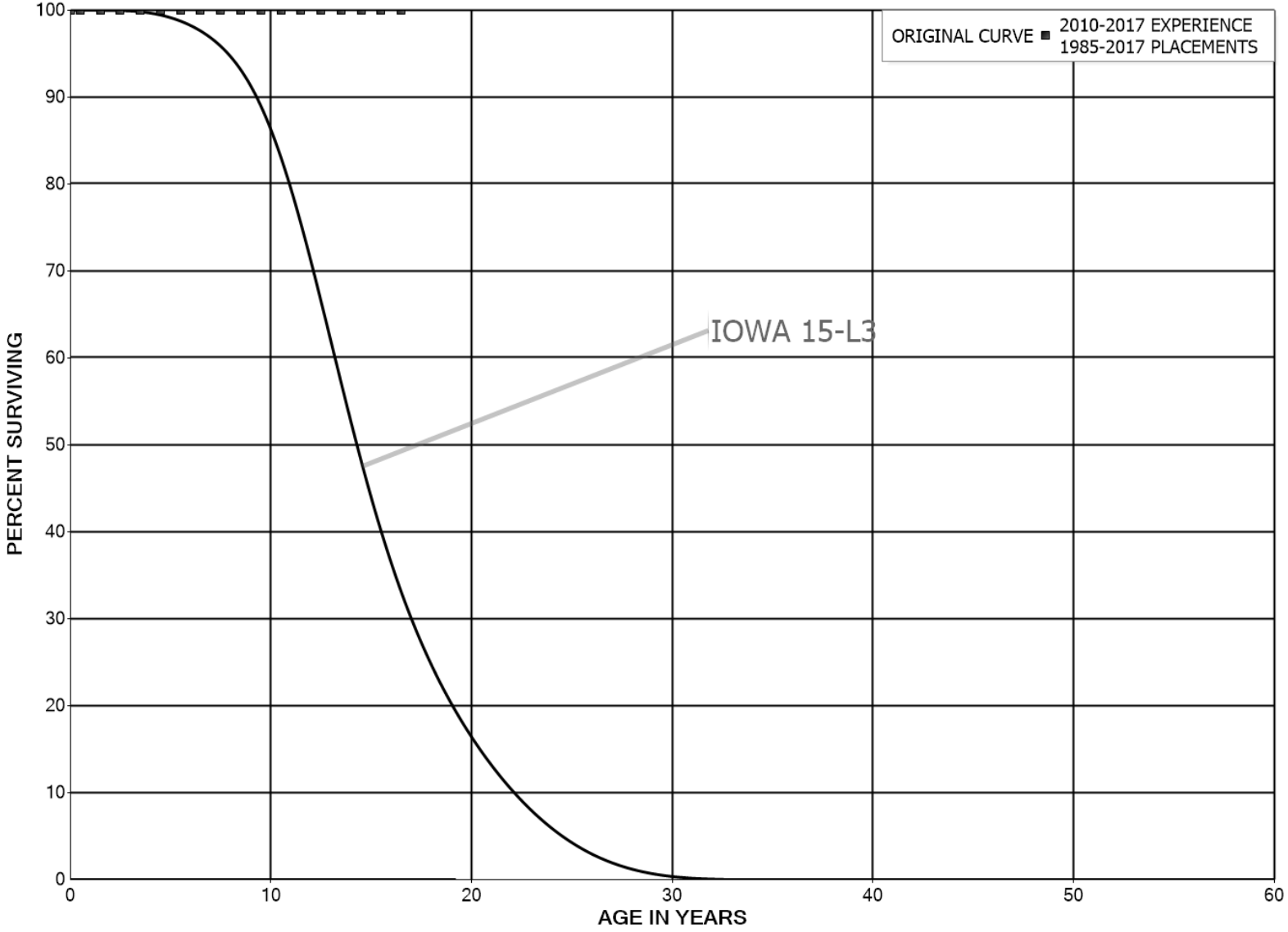
PLACEMENT BAND 2006-2013 EXPERIENCE BAND 2011-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	48,489		0.0000	1.0000	100.00
0.5	48,489		0.0000	1.0000	100.00
1.5	49,019		0.0000	1.0000	100.00
2.5	49,425		0.0000	1.0000	100.00
3.5	51,999		0.0000	1.0000	100.00
4.5	19,941		0.0000	1.0000	100.00
5.5	21,572	1,289	0.0598	0.9402	100.00
6.5	18,882		0.0000	1.0000	94.02
7.5	18,476		0.0000	1.0000	94.02
8.5	17,124		0.0000	1.0000	94.02
9.5	16,105		0.0000	1.0000	94.02
10.5	12,722		0.0000	1.0000	94.02
11.5					94.02

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNT 389.4 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - TREATMENT AND DISPOSAL
SMOOTH SURVIVOR CURVE



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNT 391 TRANSPORTATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

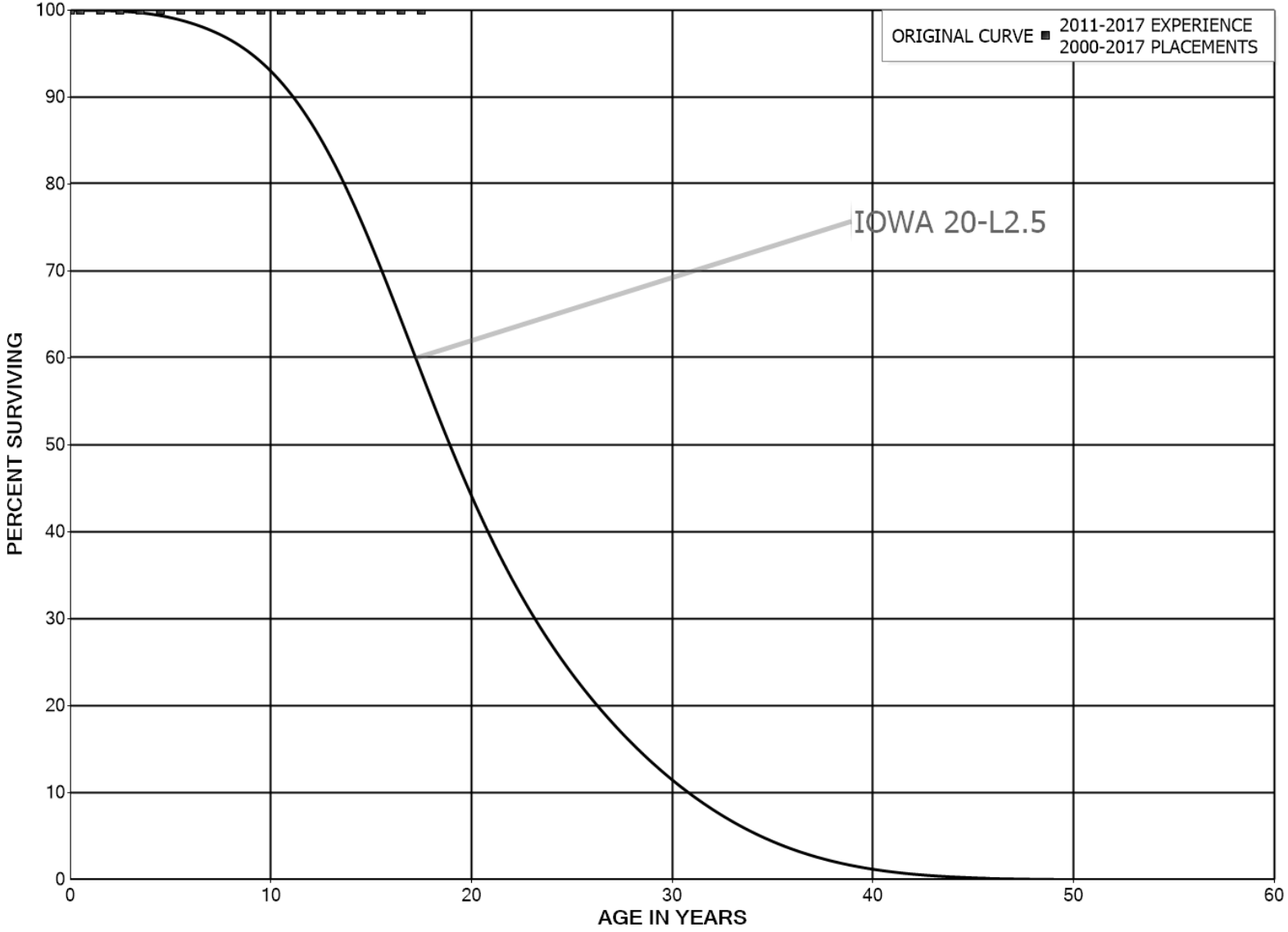
ACCOUNT 391 TRANSPORTATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1985-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	245,886		0.0000	1.0000	100.00
0.5	150,034		0.0000	1.0000	100.00
1.5	96,065		0.0000	1.0000	100.00
2.5	153,794		0.0000	1.0000	100.00
3.5	156,001		0.0000	1.0000	100.00
4.5	67,667		0.0000	1.0000	100.00
5.5	32,509		0.0000	1.0000	100.00
6.5	16,690		0.0000	1.0000	100.00
7.5	0		0.0000	1.0000	100.00
8.5	0		0.0000	1.0000	100.00
9.5	0		0.0000	1.0000	100.00
10.5	0		0.0000	1.0000	100.00
11.5	0		0.0000	1.0000	100.00
12.5	0		0.0000	1.0000	100.00
13.5	0		0.0000	1.0000	100.00
14.5	0		0.0000	1.0000	100.00
15.5	0		0.0000	1.0000	100.00
16.5					100.00
17.5					
18.5					
19.5					
20.5	12,000		0.0000		
21.5	12,000		0.0000		
22.5	12,000		0.0000		
23.5	30,000		0.0000		
24.5	30,000		0.0000		
25.5	30,000		0.0000		
26.5	12,000		0.0000		
27.5	12,000		0.0000		
28.5	0		0.0000		
29.5	0		0.0000		
30.5	0		0.0000		
31.5	0		0.0000		
32.5					

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNT 395 POWER OPERATED EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 395 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 2000-2017 EXPERIENCE BAND 2011-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	31,894		0.0000	1.0000	100.00
0.5	25,379		0.0000	1.0000	100.00
1.5	25,379		0.0000	1.0000	100.00
2.5	29,146		0.0000	1.0000	100.00
3.5	35,489		0.0000	1.0000	100.00
4.5	39,705		0.0000	1.0000	100.00
5.5	101,182		0.0000	1.0000	100.00
6.5	85,120		0.0000	1.0000	100.00
7.5	121,064		0.0000	1.0000	100.00
8.5	117,705		0.0000	1.0000	100.00
9.5	111,075		0.0000	1.0000	100.00
10.5	46,138		0.0000	1.0000	100.00
11.5	42,694		0.0000	1.0000	100.00
12.5	42,033		0.0000	1.0000	100.00
13.5	39,049		0.0000	1.0000	100.00
14.5	30,076		0.0000	1.0000	100.00
15.5	30,076		0.0000	1.0000	100.00
16.5	30,076		0.0000	1.0000	100.00
17.5					100.00

PART VII. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

AQUA PENNSYLVANIA, INC.
LIMERICK OPERATIONS

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

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT (2)-(3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1986	25,580,307	13,836,659	11,743,648	11,743,648	20.3
1988	1,024,437	496,623	527,814	12,271,462	21.2
1989	617,068	256,839	360,229	12,631,691	21.8
1990	3,274,646	1,770,845	1,503,801	14,135,492	24.4
1991	1,997,821	935,489	1,062,332	15,197,824	26.2
1992	792,003	393,426	398,577	15,596,401	26.9
1994	1,102,744	400,092	702,652	16,299,052	28.1
1995	823,271	287,930	535,341	16,834,393	29.0
1996	2,602,551	1,130,196	1,472,355	18,306,748	31.6
1997	3,407,241	1,118,227	2,289,014	20,595,762	35.5
1998	3,221,390	1,138,852	2,082,538	22,678,300	39.1
1999	4,685,262	1,434,888	3,250,374	25,928,673	44.7
2000	3,453,292	1,157,139	2,296,153	28,224,826	48.7
2001	3,344,383	974,678	2,369,705	30,594,531	52.8
2002	4,364,795	1,166,810	3,197,985	33,792,515	58.3
2003	10,657,266	4,049,815	6,607,451	40,399,966	69.7
2004	1,940,954	514,789	1,426,165	41,826,132	72.2
2005	2,756,105	769,775	1,986,330	43,812,462	75.6
2006	980,264	239,520	740,744	44,553,205	76.9
2007	10,973,096	3,541,412	7,431,684	51,984,889	89.7
2008	552,318	106,298	446,020	52,430,910	90.5
2009	78,422	75,802	2,620	52,433,530	90.5
2010	376,300	103,395	272,905	52,706,435	90.9
2011	1,094,210	177,918	916,292	53,622,727	92.5
2012	33,522	5,940	27,582	53,650,309	92.6
2013	48,604	16,006	32,598	53,682,907	92.6
2014	280,177	52,298	227,879	53,910,785	93.0
2015	873,286	131,030	742,256	54,653,041	94.3
2016	646,006	79,736	566,270	55,219,311	95.3
2018	33,295	15,469	17,826	55,237,138	95.3
2020	1,055,166	52,656	1,002,510	56,239,648	97.0
2021	1,407,483	47,518	1,359,965	57,599,613	99.4
2022	369,511	2,593	366,918	57,966,531	100.0
SUBTOTAL	94,447,194	36,480,662	57,966,532		
NONDEPRECIABLE	1,245,396				
TOTAL	95,692,591	36,480,662	57,966,532		

UTILITY PLANT IN SERVICE

AQUA PENNSYLVANIA, INC.
LIMERICK OPERATIONS

ACCOUNT 354.3 STRUCTURES AND IMPROVEMENTS - PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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-S1						
NET SALVAGE PERCENT.. 0						
1986	1,133,411.73	656,472	577,806	555,606	25.98	21,386
1990	1,219,726.54	650,602	572,640	647,087	27.77	23,302
1992	229,532.69	116,763	102,771	126,762	28.73	4,412
1996	891,387.10	408,612	359,647	531,740	30.43	17,474
1998	368,926.66	158,602	139,597	229,330	31.50	7,280
2000	373,800.99	150,418	132,393	241,408	32.30	7,474
2003	1,685,501.09	600,375	528,431	1,157,070	33.88	34,152
2004	142,831.06	48,420	42,618	100,213	34.61	2,895
2006	72,403.96	22,235	19,571	52,833	35.53	1,487
2007	145,035.35	41,930	36,905	108,130	36.27	2,981
2014	173,780.85	27,735	24,412	149,369	40.80	3,661
2015	146,937.45	20,630	18,158	128,779	41.33	3,116
2020	183,717.02	6,816	5,999	177,718	45.42	3,913
2021	2,978.51	47	41	2,938	46.42	63
2022	992.84	3	3	990	47.05	21
	6,770,963.84	2,909,660	2,560,992	4,209,972		133,617

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.5 1.97

AQUA PENNSYLVANIA, INC.
LIMERICK OPERATIONS

ACCOUNT 354.4 STRUCTURES AND IMPROVEMENTS - TREATMENT AND DISPOSAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 50-R2						
NET SALVAGE PERCENT.. 0						
1986	6,784,010.71	4,413,677	4,548,504	2,235,507	19.20	116,433
2003	3,271,855.05	1,300,562	1,340,291	1,931,564	28.42	67,965
2007	161,374.42	52,366	53,966	107,408	30.70	3,499
2016	11,291.38	1,597	1,646	9,645	34.90	276
2018	9,446.87	907	935	8,512	35.31	241
2020	88,680.80	4,221	4,350	84,331	35.01	2,409
2021	20,962.73	457	470	20,493	33.62	610
2022	6,987.58	27	28	6,959	32.03	217
	10,354,609.54	5,773,814	5,950,190	4,404,419		191,650

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.0 1.85

AQUA PENNSYLVANIA, INC.
LIMERICK OPERATIONS

ACCOUNT 354.5 STRUCTURES AND IMPROVEMENTS - RECLAIMED WATER TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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-R2.5						
NET SALVAGE PERCENT.. 0						
1991	1,562,131.04	806,997	764,014	798,117	28.77	27,741
2012	33,521.87	6,275	5,940	27,582	42.33	652
2021	0.67			1	44.50	
2022	0.22		0			
	1,595,653.80	813,272	769,954	825,699		28,393

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.1 1.78

AQUA PENNSYLVANIA, INC.
LIMERICK OPERATIONS

ACCOUNT 354.7 STRUCTURES AND IMPROVEMENTS - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 50-R3						
NET SALVAGE PERCENT.. 0						
1986	533,097.79	362,080	333,395	199,703	16.88	11,831
2021	1.69			2	41.80	
2022	0.56		0			
	533,100.04	362,080	333,395	199,705		11,831

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.9 2.22

AQUA PENNSYLVANIA, INC.
LIMERICK OPERATIONS

ACCOUNT 355.4 POWER GENERATING EQUIPMENT - TREATMENT AND DISPOSAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 25-R2.5						
NET SALVAGE PERCENT.. 0						
1988	146,303.50	134,804	122,712	23,592	2.88	8,192
1990	253,593.61	229,477	208,893	44,701	3.34	13,384
1992	66,227.28	58,518	53,269	12,958	3.92	3,306
1996	38,832.94	32,297	29,400	9,433	5.21	1,811
1998	96,071.59	76,665	69,788	26,284	6.01	4,373
2000	102,655.11	77,925	70,935	31,720	6.90	4,597
2003	325,104.18	223,704	203,638	121,466	8.50	14,290
2004	39,800.84	26,352	23,988	15,813	9.06	1,745
2006	16,251.85	9,855	8,971	7,281	10.22	712
2007	35,641.70	20,555	18,711	16,931	10.83	1,563
2015	34,621.46	10,307	9,382	25,239	15.93	1,584
2021	4,500.00	172	157	4,343	18.90	230
2022	1,500.00	10	9	1,491	18.60	80
	1,161,104.06	900,641	819,853	341,251		55,867

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.1 4.81

AQUA PENNSYLVANIA, INC.
LIMERICK OPERATIONS

ACCOUNT 360 COLLECTION MAINS - FORCE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
1986	12,777,949.78	6,212,639	5,720,914	7,057,036	37.78	186,793
1988	878,133.68	406,049	373,911	504,223	39.24	12,850
1989	617,067.68	278,915	256,839	360,229	39.71	9,071
1990	402,964.54	177,828	163,753	239,212	40.19	5,952
1991	435,690.38	186,214	171,475	264,215	41.19	6,415
1992	270,737.12	112,762	103,837	166,900	41.68	4,004
1994	1,102,743.57	434,481	400,092	702,652	42.68	16,463
1995	823,271.35	312,678	287,930	535,341	43.68	12,256
1996	772,651.46	284,490	261,973	510,678	44.18	11,559
1997	3,407,240.57	1,214,341	1,118,227	2,289,014	44.69	51,220
1998	2,430,068.29	831,083	765,303	1,664,765	45.69	36,436
1999	4,639,277.84	1,530,498	1,409,360	3,229,918	46.21	69,897
2000	2,613,023.68	829,896	764,210	1,848,814	46.74	39,555
2001	3,032,391.48	918,815	846,092	2,186,299	47.74	45,796
2002	4,364,794.56	1,267,100	1,166,810	3,197,985	48.28	66,238
2003	1,419,291.61	393,853	362,680	1,056,612	48.82	21,643
2004	1,629,746.32	431,068	396,949	1,232,797	49.36	24,976
2005	2,040,579.67	512,594	472,023	1,568,557	49.92	31,421
2006	796,144.56	188,049	173,165	622,980	50.92	12,234
2007	917,253.64	204,272	188,104	729,150	51.48	14,164
2008	552,318.33	115,435	106,298	446,020	52.04	8,571
2010	199,365.92	36,085	33,229	166,137	53.18	3,124
2011	1,049,078.27	174,776	160,943	888,135	53.77	16,517
2014	23,271.34	2,848	2,623	20,648	55.54	372
2015	722,002.01	77,976	71,804	650,198	55.75	11,663
2016	514,202.81	47,615	43,846	470,357	56.36	8,346
2020	272,657.94	8,152	7,507	265,151	56.73	4,674
2021	78,776.90	1,056	972	77,805	55.43	1,404
2022	10,250.00	24	22	10,228	53.64	191
	48,792,945.30	17,191,592	15,830,891	32,962,054		733,805

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 44.9 1.50

AQUA PENNSYLVANIA, INC.
LIMERICK OPERATIONS

ACCOUNT 361 COLLECTION MAINS - GRAVITY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
2020	642,545.87	19,212	13,974	628,572	56.73	11,080
2021	562,067.55	7,532	5,478	556,590	55.43	10,041
2022	23,825.59	55	40	23,785	53.64	443
	1,228,439.01	26,799	19,492	1,208,947		21,564
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					56.1	1.76

AQUA PENNSYLVANIA, INC.
LIMERICK OPERATIONS

ACCOUNT 363 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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-R4						
NET SALVAGE PERCENT.. 0						
2020	158,981.62	4,229	3,849	155,133	64.04	2,422
2021	2,626.27	30	28	2,598	65.04	40
	161,607.89	4,259	3,877	157,731		2,462

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 64.1 1.52

AQUA PENNSYLVANIA, INC.
LIMERICK OPERATIONS

ACCOUNT 364 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 25-S2.5						
NET SALVAGE PERCENT.. 0						
1992	13,245.46	11,743	11,819	1,427	3.81	375
	13,245.46	11,743	11,819	1,427		375
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					3.8	2.83

AQUA PENNSYLVANIA, INC.
LIMERICK OPERATIONS

ACCOUNT 370.3 RECEIVING WELLS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 40-S2.5						
NET SALVAGE PERCENT.. 0						
1990	788,855.86	581,071	438,137	350,719	11.35	30,900
1992	114,766.34	81,255	61,268	53,498	12.27	4,360
1996	467,489.89	299,755	226,020	241,470	14.41	16,757
1998	184,463.33	111,268	83,898	100,565	15.62	6,438
2000	71,540.68	40,149	30,273	41,268	17.01	2,426
2003	694,029.86	343,545	259,039	434,991	19.13	22,739
2004	89,269.41	42,153	31,784	57,485	19.84	2,897
2006	45,252.48	19,173	14,457	30,795	21.42	1,438
2007	76,608.42	30,505	23,001	53,607	22.29	2,405
2015	110,203.09	20,454	15,423	94,780	29.61	3,201
	2,642,479.36	1,569,328	1,183,300	1,459,179		93,561

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.6 3.54

AQUA PENNSYLVANIA, INC.
LIMERICK OPERATIONS

ACCOUNT 371.3 PUMPING EQUIPMENT - PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 25-L0.5						
NET SALVAGE PERCENT.. 0						
1986	1,613,029.19	1,291,714	1,068,528	544,501	8.89	61,249
1990	609,505.24	468,344	387,422	222,083	9.57	23,206
1992	97,493.63	73,091	60,462	37,032	9.93	3,729
1996	432,189.12	306,033	253,156	179,033	10.61	16,874
1998	141,860.25	97,032	80,266	61,594	10.97	5,615
1999	45,983.72	30,860	25,528	20,456	11.15	1,835
2000	292,271.22	192,607	159,328	132,943	11.25	11,817
2003	641,800.88	394,708	326,509	315,292	11.74	26,856
2004	39,306.86	23,513	19,450	19,857	11.92	1,666
2005	316,476.51	183,936	152,155	164,322	12.07	13,614
2006	50,210.90	28,234	23,356	26,855	12.26	2,190
2007	49,674.65	27,038	22,366	27,309	12.35	2,211
2010	176,934.57	84,822	70,166	106,769	12.76	8,367
2011	45,131.57	20,521	16,975	28,157	12.89	2,184
2013	48,604.11	19,349	16,006	32,598	13.23	2,464
2014	83,124.33	30,540	25,263	57,861	13.35	4,334
2015	80,244.25	26,705	22,091	58,153	13.53	4,298
2016	68,252.08	20,209	16,717	51,535	13.67	3,770
2020	135,678.52	15,196	12,571	123,108	13.88	8,869
2021	420,838.31	22,220	18,381	402,457	13.45	29,922
2022	140,464.77	1,334	1,103	139,361	13.03	10,695
	5,529,074.68	3,358,006	2,777,799	2,751,275		245,765

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.2 4.44

AQUA PENNSYLVANIA, INC.
LIMERICK OPERATIONS

ACCOUNT 380 TREATMENT AND DISPOSAL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 40-S0						
NET SALVAGE PERCENT.. 0						
1986	2,738,807.72	1,909,223	1,587,512	1,151,296	15.53	74,134
2003	2,619,683.69	1,237,801	1,029,227	1,590,457	20.93	75,989
2005	399,048.48	175,102	145,597	253,451	21.42	11,832
2007	9,587,507.80	3,846,508	3,198,359	6,389,149	22.01	290,284
2016	28,095.51	5,411	4,499	23,597	24.10	979
2020	321,406.66	21,438	17,826	303,581	24.50	12,391
2021	625,152.68	18,630	15,490	609,663	24.38	25,007
2022	206,192.85	1,052	875	205,318	24.33	8,439
	16,525,895.39	7,215,165	5,999,385	10,526,510		499,055
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					21.1	3.02

AQUA PENNSYLVANIA, INC.
LIMERICK OPERATIONS

ACCOUNT 382 OUTFALL LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 40-R2.5						
NET SALVAGE PERCENT.. 0						
2001	311,991.19	162,485	128,586	183,405	19.09	9,607
	311,991.19	162,485	128,586	183,405		9,607
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					19.1	3.08

AQUA PENNSYLVANIA, INC.
LIMERICK OPERATIONS

ACCOUNT 390.3 OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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	23,848.55	17,886	14,534	9,315	1.25	7,452
2021	7,500.00	1,125	914	6,586	4.25	1,550
2022	2,500.00	62	50	2,450	4.88	502
	33,848.55	19,073	15,498	18,351		9,504

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.9 28.08

AQUA PENNSYLVANIA, INC.
LIMERICK OPERATIONS

ACCOUNT 391 TRANSPORTATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 15-L3						
NET SALVAGE PERCENT.. 0						
2009	78,421.83	59,091	75,802	2,620	4.17	628
2015	2,694.95	1,310	1,681	1,014	7.14	142
2016	24,164.29	10,156	13,028	11,136	7.93	1,404
	105,281.07	70,557	90,511	14,770		2,174

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.8 2.06

AQUA PENNSYLVANIA, INC.
LIMERICK OPERATIONS

ACCOUNT 393 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
2020	49,767.20	4,355	3,278	46,490	18.25	2,547
	49,767.20	4,355	3,278	46,490		2,547

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.3 5.12

AQUA PENNSYLVANIA, INC.
LIMERICK OPERATIONS

ACCOUNT 394 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
2020	20,831.47	1,458	1,220	19,611	23.25	843
2021	1,875.00	56	46	1,829	24.25	75
2022	625.00	3	3	622	24.88	25
	23,331.47	1,517	1,269	22,063		943

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.4 4.04

AQUA PENNSYLVANIA, INC.
LIMERICK OPERATIONS

ACCOUNT 396.7 COMMUNICATION EQUIPMENT - SCADA

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
2020	12,090.95	2,116	2,650	9,441	8.25	1,144
2021	114,750.00	8,606	10,779	103,971	9.25	11,240
2022	38,250.00	478	598	37,652	9.88	3,811
	165,090.95	11,200	14,027	151,064		16,195

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.3 9.81

CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

AQUA PENNSYLVANIA, INC.
LIMERICK OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 360 COLLECTION MAINS - FORCE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
2020	272,701.73	8,154	7,968	264,734	56.73	4,667
2021	234,267.79	3,139	3,067	231,201	55.43	4,171
2022	62,078.19	143	140	61,938	53.64	1,155
	569,047.71	11,436	11,175	557,873		9,993

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 55.8 1.76

AQUA PENNSYLVANIA, INC.
LIMERICK OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 361 COLLECTION MAINS - GRAVITY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
2019	208,215.25	9,557	6,904	201,311	57.13	3,524
2020	414,710.58	12,400	8,958	405,753	56.73	7,152
2021	2,626.27	35	25	2,601	55.43	47
	625,552.10	21,992	15,887	609,665		10,723

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 56.9 1.71

AQUA PENNSYLVANIA, INC.
LIMERICK OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 363 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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-R4						
NET SALVAGE PERCENT.. 0						
2019	15,202.24	635	605	14,597	63.04	232
2020	143,779.38	3,825	3,642	140,137	64.04	2,188
2021	197,653.25	2,253	2,146	195,507	65.04	3,006
	356,634.87	6,713	6,393	350,242		5,426

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 64.5 1.52

PART VIII. EXPERIENCED AND ESTIMATED NET SALVAGE

AQUA PENNSYLVANIA, INC.
LIMERICK OPERATIONS

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				
2018 TRANSACTION YEAR				
2019 TRANSACTION YEAR				
354.40	14,653.10			
371.30	5,257.36			
	19,910.46			
2020 TRANSACTION YEAR				
354.30	76,588.19	52,303.15		52,303.15-
354.40	1,094.09			
371.30	36,341.42	13,319.23		13,319.23-
	114,023.70	65,622.38		65,622.38-
2021 TRANSACTION YEAR				
354.30	255.62	41.31		41.31-
354.40	2,068.07	522.28		522.28-
361.00		39.16		39.16-
371.30	61,833.11	2,586.10		2,586.10-
380.00		4,009.35		4,009.35-
	64,156.80	7,198.20		7,198.20-
TOTAL	198,090.96	72,820.58		72,820.58-

Exhibit No. 6-C, Part III
Docket No. R-2021-3027385
Docket No. R-2021-3027386
Witness: J. J. Spanos

AQUA PENNSYLVANIA, INC.

Bryn Mawr, Pennsylvania

LIMERICK OPERATIONS

2023 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WASTEWATER PLANT
AS OF MARCH 31, 2023

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Camp Hill, Pennsylvania

Gannett Fleming

Excellence Delivered ***As Promised***

August 13, 2021

Aqua Pennsylvania, Inc.
762 Lancaster Avenue
Bryn Mawr, PA 19010

Attention: William C. Packer
Vice President, Regulatory Accounting & Regional Controller

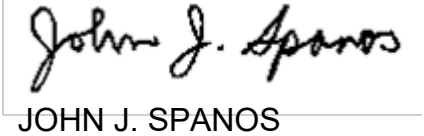
Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to wastewater plant as of March 31, 2023 for the Limerick Operations. The results of our study as of March 31, 2022 are presented in our report titled "2022 Depreciation Study - Calculated Annual Depreciation Accruals Related to Wastewater Plant as of March 31, 2022". 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 4, beginning on page I-3 of the attached report.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC



JOHN J. SPANOS
President

JJS:mle

067880.100

Gannett Fleming Valuation and Rate Consultants, LLC
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PART II. DETAILED DEPRECIATION CALCULATIONS
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PART I. RESULTS OF STUDY

AQUA PENNSYLVANIA, INC.

DEPRECIATION STUDY

PART I. RESULTS OF STUDY

SUMMARY OF RESULTS

Tables 1 through 4 presented on pages I-3 through I-7 summarize the results of the depreciation study as of March 31, 2023 for the Limerick Operations system. Table 1 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve as of March 31, 2023, future book accruals, calculated annual accrual amount and rate, and composite remaining life for plant in service. Table 2 presents the bringforward of the book reserve to March 31, 2023. Table 3 sets forth the calculation of the depreciation accruals for the twelve months ended March 31, 2023. Table 4 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-2. 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 page III-2.

AQUA PENNSYLVANIA, INC.
LIMERICK OPERATIONS

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF MARCH 31, 2023

	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF MARCH 31, 2023	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
INTANGIBLE PLANT								
351.00	ORGANIZATION	NONDEPR.	399,244.12					
TOTAL INTANGIBLE PLANT			**399,244.12**					
NONDEPRECIABLE PLANT								
353.30	LAND AND LAND RIGHTS - PUMPING	NONDEPR.	365,005.19					
353.40	LAND AND LAND RIGHTS - TREATMENT AND DISPOSAL	NONDEPR.	481,147.09					
TOTAL NONDEPRECIABLE PLANT			**846,152.28**					
DEPRECIABLE PLANT								
354.00	STRUCTURES AND IMPROVEMENTS							
	PUMPING	60-S1	6,770,963.84	2,704,850	4,066,114	130,951	1.93	31.1
	TREATMENT AND DISPOSAL	50-R2	10,354,609.54	6,141,863	4,212,746	188,376	1.82	22.4
	RECLAIMED WATER TREATMENT	60-R2.5	1,595,653.80	798,357	797,297	28,028	1.76	28.4
	GENERAL	50-R3	533,100.04	345,230	187,870	11,625	2.18	16.2
	TOTAL ACCOUNT 354		19,254,327.22	9,990,300	9,264,027	358,980		
355.00	POWER GENERATING EQUIPMENT							
	TREATMENT AND DISPOSAL	25-R2.5	1,161,104.06	875,702	285,402	48,318	4.16	5.9
	TOTAL ACCOUNT 355		1,161,104.06	875,702	285,402	48,318		
360.00	COLLECTION MAINS - FORCE	75-R2.5	48,792,945.30	16,562,785	32,230,160	726,690	1.49	44.4
361.00	COLLECTION MAINS - GRAVITY	75-R2.5	1,552,424.26	17,773	1,534,651	27,182	1.75	56.5
363.00	SERVICES	70-R4	161,607.89	6,333	155,275	2,463	1.52	63.0
364.00	METERS	25-S2.5	13,245.46	12,194	1,052	291	2.20	3.6
370.30	RECEIVING WELLS	40-S2.5	2,642,479.36	1,276,844	1,365,636	90,564	3.43	15.1
371.30	PUMPING EQUIPMENT							
	PUMPING	25-L0.5	5,529,074.68	3,026,514	2,502,560	223,947	4.05	11.2
	TOTAL ACCOUNT 371		5,529,074.68	3,026,514	2,502,560	223,947		
380.00	TREATMENT AND DISPOSAL EQUIPMENT	40-S0	16,709,196.58	6,487,931	10,221,266	489,967	2.93	20.9
382.00	OUTFALL LINES	40-R2.5	311,991.19	138,196	173,796	9,440	3.03	18.4
389.00	OTHER PLANT AND MISCELLANEOUS EQUIPMENT							
	COLLECTION	20-L3	89,075.80	2,663	86,412	5,060	5.68	17.1
	PUMPING	20-L3	9,073.27	249	8,825	517	5.70	17.1
	TREATMENT AND DISPOSAL	25-S2.5	1,626.14	24	1,602	73	4.49	21.9
	TOTAL ACCOUNT 389		99,775.21	2,936	96,839	5,650		
390.00	OFFICE FURNITURE AND EQUIPMENT							
	COMPUTER HARDWARE	5-SQ	10,000.00	(2,972)	12,972	3,784	*	3.4
	TOTAL ACCOUNT 390		10,000.00	(2,972)	12,972	3,784		
391.00	TRANSPORTATION EQUIPMENT	15-L3	105,281.07	92,680	12,601	2,031	1.93	6.2
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	49,767.20	5,766	44,001	2,551	*	17.2
394.00	LABORATORY EQUIPMENT	25-SQ	33,331.47	2,402	30,929	1,346	*	23.0

AQUA PENNSYLVANIA, INC.
LIMERICK OPERATIONS

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF MARCH 31, 2023

	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF MARCH 31, 2023	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
396.00	COMMUNICATION EQUIPMENT							
	SCADA	10-SQ	165,090.95	30,536	134,554	15,990	*	8.4
	TOTAL ACCOUNT 396		165,090.95	30,536	134,554	15,990		
	TOTAL DEPRECIABLE PLANT		**96,591,641.90**	**38,525,920**	**58,065,721**	**2,009,194**		
	TOTAL WASTEWATER PLANT IN SERVICE		**97,837,038.30**	**38,525,920**	**58,065,721**	**2,009,194**		
	CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION							
	DEPRECIABLE PLANT							
360.00	COLLECTION MAINS - FORCE	75-R2.5	569,047.71	21,190	547,857	9,650	1.70	56.8
361.00	COLLECTION MAINS - GRAVITY	75-R2.5	625,552.10	26,584	598,968	10,501	1.68	57.0
363.00	SERVICES	70-R4	356,634.87	11,814	344,821	5,425	1.52	63.6
	TOTAL CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION		**1,551,234.68**	**59,588**	**1,491,646**	**25,576**		
	AMORTIZATION OF NET SALVAGE					**15,263**		
	TOTAL WASTEWATER PLANT		**96,285,803.62**	**38,466,332**	**56,574,075**	**1,998,881**		

AQUA PENNSYLVANIA, INC.
LIMERICK OPERATIONS

TABLE 2. BRINGFORWARD TO MARCH 31, 2023 OF THE BOOK RESERVE AS OF MARCH 31, 2022

ACCOUNT	BOOK RESERVE AS OF MARCH 31, 2022		DEPRECIATION ACCRUALS		AMORTIZATION OF NET SALVAGE		PROJECTED RETIREMENTS		PROJECTED GROSS SALVAGE		PROJECTED COST OF REMOVAL		BOOK RESERVE AS OF MARCH 31, 2023
(1)	(2)	+	(3)	+	(4)	-	(5)	+	(6)	-	(7)	=	(8)
354.30	2,560,992		133,388		10,470								2,704,850
354.40	5,950,190		191,560		113								6,141,863
354.50	769,954		28,403										798,357
354.70	333,395		11,835										345,230
355.40	819,853		55,849										875,702
360.00	15,830,891		731,894										16,562,785
361.00	19,492		24,472		16		26,015				192		17,773
363.00	3,877		2,456										6,333
364.00	11,819		375										12,194
370.30	1,183,300		93,544										1,276,844
371.30	2,777,799		245,491		3,224								3,026,514
380.00	5,999,385		501,850		917		12,949				1,272		6,487,931
382.00	128,586		9,609										138,196
389.20	0		2,663										2,663
389.30	0		249										249
389.40	0		24										24
390.30	15,498		5,379				23,849						(2,972)
391.00	90,511		2,169										92,680
393.00	3,278		2,488										5,766
394.00	1,269		1,133										2,402
396.70	14,027		16,509										30,536
SUBTOTAL	**36,514,117**		**2,061,340**		**14,739**		**62,812**		**0**		**1,464**		**38,525,920**
LESS:													
CUSTOMERS' ADVANCES AND CONTRIBUTIONS													
360.00	(11,175)		(10,015)										(21,190)
361.00	(15,887)		(10,697)										(26,584)
363.00	(6,393)		(5,421)										(11,814)
SUBTOTAL	**(33,455)**		**(26,133)**		**0**		**0**		**0**		**0**		**(59,588)**
TOTAL	**36,480,662**		**2,035,207**		**14,739**		**62,812**		**0**		**1,464**		**38,466,332**

AQUA PENNSYLVANIA, INC.
LIMERICK OPERATIONS

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED MARCH 31, 2023

	ACCOUNT	ORIGINAL COST AS OF MARCH 31, 2022	ORIGINAL COST AS OF MARCH 31, 2023	ANNUAL ACCRUAL RATE		ANNUAL ACCRUAL AMOUNT *
	(1)	(2)	(3)	(4)		(5)
UTILITY PLANT IN SERVICE						
354.30	STRUCTURES AND IMPROVEMENTS - PUMPING	6,770,963.84	6,770,963.84	1.97		133,388
354.40	STRUCTURES AND IMPROVEMENTS - TREATMENT AND DISPOSAL	10,354,609.54	10,354,609.54	1.85		191,560
354.50	STRUCTURES AND IMPROVEMENTS - RECLAIMED WATER TREATMENT	1,595,653.80	1,595,653.80	1.78		28,403
354.70	STRUCTURES AND IMPROVEMENTS - GENERAL	533,100.04	533,100.04	2.22		11,835
355.40	POWER GENERATING EQUIPMENT - TREATMENT AND DISPOSAL	1,161,104.06	1,161,104.06	4.81		55,849
360.00	COLLECTION MAINS - FORCE	48,792,945.30	48,792,945.30	1.50		731,894
361.00	COLLECTION MAINS - GRAVITY	1,228,439.01	1,552,424.26	1.76		24,472
363.00	SERVICES	161,607.89	161,607.89	1.52		2,456
364.00	METERS	13,245.46	13,245.46	2.83		375
370.30	RECEIVING WELLS	2,642,479.36	2,642,479.36	3.54		93,544
371.30	PUMPING EQUIPMENT - PUMPING	5,529,074.68	5,529,074.68	4.44		245,491
380.00	TREATMENT AND DISPOSAL EQUIPMENT	16,525,895.39	16,709,196.58	3.02		501,850
382.00	OUTFALL LINES	311,991.19	311,991.19	3.08		9,609
389.20	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - COLLECTION	0.00	89,075.80	5.98	**	2,663
389.30	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - PUMPING	0.00	9,073.27	5.48	**	249
389.40	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - TREATMENT AND DISPOSAL	0.00	1,626.14	2.97	**	24
390.30	OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE	33,848.55	10,000.00	20.00	***	5,379
391.00	TRANSPORTATION EQUIPMENT	105,281.07	105,281.07	2.06		2,169
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	49,767.20	49,767.20	5.00	***	2,488
394.00	LABORATORY EQUIPMENT	23,331.47	33,331.47	4.00	***	1,133
396.70	COMMUNICATION EQUIPMENT - SCADA	165,090.95	165,090.95	10.00	***	16,509
	TOTAL UTILITY PLANT IN SERVICE	**95,998,428.80**	**96,591,641.90**			**2,061,340**
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION						
360.20	COLLECTION MAINS - FORCE	569,047.71	569,047.71	1.76		10,015
361.20	COLLECTION MAINS - GRAVITY	625,552.10	625,552.10	1.71		10,697
363.00	SERVICES	356,634.87	356,634.87	1.52		5,421
	TOTAL CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION	**1,551,234.68**	**1,551,234.68**			**26,133**
	TOTAL PLANT IN SERVICE	**94,447,194.12**	**95,040,407.22**			**2,035,207**

* ANNUAL ACCRUAL AMOUNT BASED ON MONTHLY AVERAGES
** RATES FROM ALL OTHER WASTEWATER OPERATIONS FUTURE TEST YEAR CALCULATION
*** ACCRUAL RATE BASED ON AMORTIZATION PERIOD

AQUA PENNSYLVANIA, INC.
LIMERICK OPERATIONS

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

	2018		2019		2020		2021		2022			
ACCOUNT	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	NET SALVAGE	SALVAGE ACCRUAL
(1)	(2) -	(3) +	(4) -	(5) +	(6) -	(7) +	(8) -	(9) +	(10) -	(11) =	(12)*	(13)=(12)/5
354.30						52,303.15		41.31		13.77	(52,358.23)	(10,472)
354.40								522.28		174.09	(696.37)	(139)
361.00								39.16		156.76	(195.92)	(39)
371.30						13,319.23		2,586.10		862.03	(16,767.36)	(3,353)
380.00								4,009.35		2,290.41	(6,299.76)	(1,260)
TOTAL	**-**	**-**	**-**	**-**	**-**	**65,622.38**	**-**	**7,198.20**	**-**	**3,497.07**	**(76,317.65)**	**(15,263)**

* COLUMN (12) EQUALS THE SUMMATION OF COLUMNS (2) THROUGH (11).

PART II. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

AQUA PENNSYLVANIA, INC.
LIMERICK OPERATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT (2)-(3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1986	25,574,304	14,330,939	11,243,365	11,243,365	19.9
1988	1,024,437	518,310	506,127	11,749,492	20.8
1989	617,068	265,694	351,374	12,100,866	21.4
1990	3,274,646	1,871,688	1,402,958	13,503,823	23.9
1991	1,997,821	970,850	1,026,971	14,530,795	25.7
1992	792,003	414,609	377,394	14,908,188	26.4
1994	1,102,744	416,283	686,461	15,594,649	27.6
1995	823,271	302,044	521,227	16,115,876	28.5
1996	2,602,551	1,197,541	1,405,010	17,520,886	31.0
1997	3,407,241	1,168,199	2,239,042	19,759,927	34.9
1998	3,221,390	1,206,188	2,015,202	21,775,129	38.5
1999	4,685,262	1,504,964	3,180,298	24,955,427	44.1
2000	3,453,292	1,223,572	2,229,720	27,185,147	48.1
2001	3,344,383	1,034,997	2,309,386	29,494,532	52.1
2002	4,364,795	1,231,507	3,133,288	32,627,820	57.7
2003	10,655,591	4,315,081	6,340,510	38,968,330	68.9
2004	1,940,954	549,014	1,391,940	40,360,270	71.3
2005	2,755,875	825,217	1,930,658	42,290,928	74.8
2006	980,264	258,632	721,632	43,012,560	76.0
2007	10,968,155	3,844,796	7,123,359	50,135,919	88.6
2008	552,318	114,535	437,783	50,573,702	89.4
2009	78,422	76,107	2,315	50,576,017	89.4
2010	376,300	114,035	262,265	50,838,283	89.9
2011	1,094,210	195,754	898,456	51,736,738	91.5
2012	33,522	6,544	26,978	51,763,716	91.5
2013	48,604	18,168	30,436	51,794,152	91.6
2014	280,177	60,024	220,153	52,014,305	91.9
2015	873,286	149,120	724,166	52,738,471	93.2
2016	645,998	93,558	552,440	53,290,911	94.2
2018	9,447	1,165	8,282	53,299,193	94.2
2020	1,039,973	69,041	970,932	54,270,124	95.9
2021	1,398,763	95,310	1,303,453	55,573,577	98.2
2022	859,406	22,395	837,011	56,410,588	99.7
2023	163,938	453	163,485	56,574,075	100.0
SUBTOTAL	95,040,407	38,466,332	56,574,075		
NONDEPRECIABLE	1,245,396				
TOTAL	96,285,804	38,466,332	56,574,075		

UTILITY PLANT IN SERVICE

AQUA PENNSYLVANIA, INC.
LIMERICK OPERATIONS

ACCOUNT 354.3 STRUCTURES AND IMPROVEMENTS - PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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-S1						
NET SALVAGE PERCENT.. 0						
1986	1,133,411.73	666,446	600,236	533,176	25.75	20,706
1990	1,219,726.54	667,068	600,797	618,930	27.13	22,813
1992	229,532.69	120,000	108,078	121,455	28.07	4,327
1996	891,387.10	419,665	377,973	513,414	30.07	17,074
1998	368,926.66	164,357	148,029	220,898	30.81	7,170
2000	373,800.99	155,613	140,153	233,648	31.90	7,324
2003	1,685,501.09	625,827	563,653	1,121,848	33.44	33,548
2004	142,831.06	50,876	45,822	97,009	33.88	2,863
2006	72,403.96	23,408	21,082	51,322	35.06	1,464
2007	145,035.35	44,540	40,115	104,920	35.53	2,953
2014	173,780.85	31,176	28,079	145,702	40.03	3,640
2015	146,937.45	23,451	21,121	125,816	40.80	3,084
2020	183,717.02	10,656	9,597	174,120	44.64	3,901
2021	2,978.51	111	100	2,879	45.42	63
2022	992.84	16	15	978	46.42	21
	6,770,963.84	3,003,210	2,704,850	4,066,114		130,951

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.1 1.93

AQUA PENNSYLVANIA, INC.
LIMERICK OPERATIONS

ACCOUNT 354.4 STRUCTURES AND IMPROVEMENTS - TREATMENT AND DISPOSAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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 50-R2						
NET SALVAGE PERCENT.. 0						
1986	6,784,010.71	4,512,724	4,669,355	2,114,656	18.50	114,306
2003	3,271,855.05	1,357,165	1,404,270	1,867,585	27.87	67,011
2007	161,374.42	55,416	57,340	104,034	30.12	3,454
2016	11,291.38	1,845	1,909	9,382	34.57	271
2018	9,446.87	1,126	1,165	8,282	35.09	236
2020	88,680.80	6,412	6,634	82,047	35.27	2,326
2021	20,962.73	998	1,033	19,930	35.01	569
2022	6,987.58	152	157	6,830	33.62	203
	10,354,609.54	5,935,838	6,141,863	4,212,746		188,376

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.4 1.82

AQUA PENNSYLVANIA, INC.
LIMERICK OPERATIONS

ACCOUNT 354.5 STRUCTURES AND IMPROVEMENTS - RECLAIMED WATER TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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-R2.5						
NET SALVAGE PERCENT.. 0						
1991	1,562,131.04	828,242	791,813	770,318	28.13	27,384
2012	33,521.87	6,845	6,544	26,978	41.88	644
2021	0.67			1	45.42	
2022	0.22		0			
	1,595,653.80	835,087	798,357	797,297		28,028

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 28.4 1.76

AQUA PENNSYLVANIA, INC.
LIMERICK OPERATIONS

ACCOUNT 354.7 STRUCTURES AND IMPROVEMENTS - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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 50-R3						
NET SALVAGE PERCENT.. 0						
1986	533,097.79	370,290	345,230	187,868	16.16	11,625
2021	1.69			2	41.54	
2022	0.56			1	41.80	
	533,100.04	370,290	345,230	187,870		11,625

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.2 2.18

AQUA PENNSYLVANIA, INC.
LIMERICK OPERATIONS

ACCOUNT 355.4 POWER GENERATING EQUIPMENT - TREATMENT AND DISPOSAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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 25-R2.5						
NET SALVAGE PERCENT.. 0						
1988	146,303.50	135,740	129,006	17,298	2.70	6,407
1990	253,593.61	231,708	220,213	33,381	3.09	10,803
1992	66,227.28	59,260	56,320	9,907	3.62	2,737
1996	38,832.94	32,930	31,296	7,537	4.79	1,573
1998	96,071.59	78,471	74,578	21,494	5.55	3,873
2000	102,655.11	80,102	76,128	26,527	6.41	4,138
2003	325,104.18	231,799	220,300	104,804	7.95	13,183
2004	39,800.84	27,387	26,029	13,772	8.50	1,620
2006	16,251.85	10,317	9,805	6,447	9.64	669
2007	35,641.70	21,613	20,541	15,101	10.22	1,478
2015	34,621.46	11,647	11,069	23,552	15.29	1,540
2021	4,500.00	382	363	4,137	18.83	220
2022	1,500.00	57	54	1,446	18.90	77
	1,161,104.06	921,413	875,702	285,402		48,318

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.9 4.16

AQUA PENNSYLVANIA, INC.
LIMERICK OPERATIONS

ACCOUNT 360 COLLECTION MAINS - FORCE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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						
1986	12,777,949.78	6,339,141	5,902,838	6,875,112	37.33	184,171
1988	878,133.68	418,079	389,304	488,830	38.24	12,783
1989	617,067.68	285,332	265,694	351,374	39.24	8,954
1990	402,964.54	182,140	169,604	233,361	39.71	5,877
1991	435,690.38	192,270	179,037	256,653	40.19	6,386
1992	270,737.12	115,713	107,749	162,988	41.19	3,957
1994	1,102,743.57	447,052	416,283	686,461	42.17	16,278
1995	823,271.35	324,369	302,044	521,227	42.68	12,212
1996	772,651.46	293,453	273,256	499,395	43.68	11,433
1997	3,407,240.57	1,254,546	1,168,199	2,239,042	44.18	50,680
1998	2,430,068.29	866,076	806,467	1,623,601	44.69	36,330
1999	4,639,277.84	1,586,633	1,477,430	3,161,848	45.69	69,202
2000	2,613,023.68	862,037	802,706	1,810,318	46.21	39,176
2001	3,032,391.48	963,088	896,801	2,135,590	46.74	45,691
2002	4,364,794.56	1,322,533	1,231,507	3,133,288	47.74	65,632
2003	1,419,291.61	412,020	383,662	1,035,630	48.28	21,450
2004	1,629,746.32	452,255	421,128	1,208,618	48.82	24,757
2005	2,040,579.67	539,733	502,585	1,537,995	49.36	31,159
2006	796,144.56	199,992	186,227	609,918	49.92	12,218
2007	917,253.64	216,655	201,743	715,511	50.92	14,052
2008	552,318.33	123,001	114,535	437,783	51.48	8,504
2010	199,365.92	38,896	36,219	163,147	52.61	3,101
2011	1,049,078.27	189,883	176,814	872,264	53.18	16,402
2014	23,271.34	3,197	2,977	20,294	54.94	369
2015	722,002.01	88,373	82,290	639,712	55.54	11,518
2016	514,202.81	55,534	51,712	462,491	55.75	8,296
2020	272,657.94	12,515	11,654	261,004	57.13	4,569
2021	78,776.90	2,355	2,193	76,584	56.73	1,350
2022	10,250.00	137	127	10,123	55.43	183
	48,792,945.30	17,787,008	16,562,785	32,230,160		726,690

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 44.4 1.49

AQUA PENNSYLVANIA, INC.
LIMERICK OPERATIONS

ACCOUNT 361 COLLECTION MAINS - GRAVITY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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						
2020	627,378.43	28,797	10,370	617,008	57.13	10,800
2021	553,398.17	16,547	5,959	547,439	56.73	9,650
2022	284,272.40	3,809	1,372	282,900	55.43	5,104
2023	87,375.26	201	72	87,303	53.64	1,628
	1,552,424.26	49,354	17,773	1,534,651		27,182

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 56.5 1.75

AQUA PENNSYLVANIA, INC.
LIMERICK OPERATIONS

ACCOUNT 363 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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-R4						
NET SALVAGE PERCENT.. 0						
2020	158,981.62	6,645	6,267	152,715	63.04	2,423
2021	2,626.27	70	66	2,560	64.04	40
	161,607.89	6,715	6,333	155,275		2,463

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 63.0 1.52

AQUA PENNSYLVANIA, INC.
LIMERICK OPERATIONS

ACCOUNT 364 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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 25-S2.5						
NET SALVAGE PERCENT.. 0						
1992	13,245.46	11,852	12,194	1,052	3.62	291
	13,245.46	11,852	12,194	1,052		291
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					3.6	2.20

AQUA PENNSYLVANIA, INC.
LIMERICK OPERATIONS

ACCOUNT 370.3 RECEIVING WELLS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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 40-S2.5						
NET SALVAGE PERCENT.. 0						
1990	788,855.86	591,642	466,925	321,931	10.92	29,481
1992	114,766.34	82,930	65,448	49,318	11.80	4,179
1996	467,489.89	307,608	242,765	224,725	13.90	16,167
1998	184,463.33	114,589	90,434	94,029	15.09	6,231
2000	71,540.68	41,665	32,882	38,659	16.31	2,370
2003	694,029.86	359,091	283,395	410,635	18.42	22,293
2004	89,269.41	44,188	34,873	54,396	19.13	2,843
2006	45,252.48	20,237	15,971	29,281	20.70	1,415
2007	76,608.42	32,459	25,617	50,991	21.42	2,381
2015	110,203.09	23,484	18,534	91,669	28.61	3,204
	2,642,479.36	1,617,893	1,276,844	1,365,636		90,564

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.1 3.43

AQUA PENNSYLVANIA, INC.
LIMERICK OPERATIONS

ACCOUNT 371.3 PUMPING EQUIPMENT - PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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 25-L0.5						
NET SALVAGE PERCENT.. 0						
1986	1,613,029.19	1,304,134	1,141,636	471,393	8.70	54,183
1990	609,505.24	473,098	414,149	195,356	9.44	20,694
1992	97,493.63	74,046	64,820	32,674	9.74	3,355
1996	432,189.12	311,003	272,251	159,938	10.42	15,349
1998	141,860.25	99,018	86,680	55,180	10.71	5,152
1999	45,983.72	31,453	27,534	18,450	10.97	1,682
2000	292,271.22	196,143	171,703	120,568	11.15	10,813
2003	641,800.88	404,335	353,954	287,847	11.60	24,814
2004	39,306.86	24,174	21,162	18,145	11.74	1,546
2005	316,476.51	189,316	165,727	150,750	11.92	12,647
2006	50,210.90	29,183	25,547	24,664	12.07	2,043
2007	49,674.65	27,932	24,452	25,223	12.26	2,057
2010	176,934.57	88,892	77,816	99,119	12.63	7,848
2011	45,131.57	21,636	18,940	26,192	12.76	2,053
2013	48,604.11	20,754	18,168	30,436	13.08	2,327
2014	83,124.33	33,092	28,968	54,156	13.23	4,093
2015	80,244.25	29,482	25,808	54,436	13.35	4,078
2016	68,252.08	22,714	19,884	48,368	13.53	3,575
2020	135,678.52	22,346	19,562	116,117	13.94	8,330
2021	420,838.31	47,134	41,261	379,577	13.88	27,347
2022	140,464.77	7,417	6,492	133,972	13.45	9,961
	5,529,074.68	3,457,302	3,026,514	2,502,560		223,947

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.2 4.05

AQUA PENNSYLVANIA, INC.
LIMERICK OPERATIONS

ACCOUNT 380 TREATMENT AND DISPOSAL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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 40-S0						
NET SALVAGE PERCENT.. 0						
1986	2,732,804.46	1,938,378	1,671,644	1,061,160	15.06	70,462
2003	2,618,008.13	1,282,300	1,105,847	1,512,161	20.57	73,513
2005	398,818.57	181,941	156,905	241,914	21.16	11,433
2007	9,582,567.10	4,029,469	3,474,988	6,107,579	21.70	281,455
2016	28,087.52	6,179	5,329	22,759	23.93	951
2020	321,380.51	32,427	27,965	293,416	24.50	11,976
2021	625,101.82	41,694	35,956	589,146	24.50	24,047
2022	353,365.97	10,530	9,081	344,285	24.38	14,122
2023	49,062.50	250	216	48,847	24.33	2,008
	16,709,196.58	7,523,168	6,487,931	10,221,266		489,967
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					20.9	2.93

AQUA PENNSYLVANIA, INC.
LIMERICK OPERATIONS

ACCOUNT 382 OUTFALL LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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 40-R2.5						
NET SALVAGE PERCENT.. 0						
2001	311,991.19	168,974	138,196	173,796	18.41	9,440
	311,991.19	168,974	138,196	173,796		9,440

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.4 3.03

AQUA PENNSYLVANIA, INC.
LIMERICK OPERATIONS

ACCOUNT 389.2 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - COLLECTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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-L3						
NET SALVAGE PERCENT.. 0						
2022	66,756.68	2,830	2,523	64,234	16.92	3,796
2023	22,319.12	158	140	22,179	17.54	1,264
	89,075.80	2,988	2,663	86,412		5,060

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.1 5.68

AQUA PENNSYLVANIA, INC.
LIMERICK OPERATIONS

ACCOUNT 389.3 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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-L3						
NET SALVAGE PERCENT.. 0						
2022	6,799.84	288	236	6,564	16.92	388
2023	2,273.43	16	13	2,261	17.54	129
	9,073.27	304	249	8,825		517

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.1 5.70

AQUA PENNSYLVANIA, INC.
LIMERICK OPERATIONS

ACCOUNT 389.4 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - TREATMENT AND DISPOSAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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 25-S2.5						
NET SALVAGE PERCENT.. 0						
2022	1,218.69	40	23	1,196	21.87	55
2023	407.45	2	1	406	22.50	18
	1,626.14	42	24	1,602		73

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 21.9 4.49

AQUA PENNSYLVANIA, INC.
LIMERICK OPERATIONS

ACCOUNT 390.3 OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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						
2021	7,500.00	2,625	2,600-	10,100	3.25	3,108
2022	2,500.00	375	372-	2,872	4.25	676
	10,000.00	3,000	2,972-	12,972		3,784
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					3.4	37.84

AQUA PENNSYLVANIA, INC.
LIMERICK OPERATIONS

ACCOUNT 391 TRANSPORTATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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 15-L3						
NET SALVAGE PERCENT.. 0						
2009	78,421.83	60,706	76,107	2,315	4.01	577
2015	2,694.95	1,475	1,849	846	6.41	132
2016	24,164.29	11,744	14,724	9,441	7.14	1,322
	105,281.07	73,925	92,680	12,601		2,031
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					6.2	1.93

AQUA PENNSYLVANIA, INC.
LIMERICK OPERATIONS

ACCOUNT 393 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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						
2020	49,767.20	6,843	5,766	44,001	17.25	2,551
	49,767.20	6,843	5,766	44,001		2,551

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.2 5.13

AQUA PENNSYLVANIA, INC.
LIMERICK OPERATIONS

ACCOUNT 394 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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						
2020	20,831.47	2,291	2,055	18,776	22.25	844
2021	1,875.00	131	118	1,757	23.25	76
2022	8,125.00	244	218	7,907	24.25	326
2023	2,500.00	12	11	2,489	24.88	100
	33,331.47	2,678	2,402	30,929		1,346

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.0 4.04

AQUA PENNSYLVANIA, INC.
LIMERICK OPERATIONS

ACCOUNT 396.7 COMMUNICATION EQUIPMENT - SCADA

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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						
2020	12,090.95	3,325	3,864	8,227	7.25	1,135
2021	114,750.00	20,081	23,338	91,412	8.25	11,080
2022	38,250.00	2,869	3,334	34,916	9.25	3,775
	165,090.95	26,275	30,536	134,554		15,990
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					8.4	9.69

CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

AQUA PENNSYLVANIA, INC.
LIMERICK OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 360 COLLECTION MAINS - FORCE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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						
2020	272,701.73	12,517	13,031	259,671	57.13	4,545
2021	234,267.79	7,005	7,293	226,975	56.73	4,001
2022	62,078.19	832	866	61,212	55.43	1,104
	569,047.71	20,354	21,190	547,857		9,650

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 56.8 1.70

AQUA PENNSYLVANIA, INC.
LIMERICK OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 361 COLLECTION MAINS - GRAVITY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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						
2019	208,215.25	12,889	10,707	197,508	56.85	3,474
2020	414,710.58	19,035	15,811	398,900	57.13	6,982
2021	2,626.27	79	66	2,560	56.73	45
	625,552.10	32,003	26,584	598,968		10,501

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 57.0 1.68

AQUA PENNSYLVANIA, INC.
LIMERICK OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 363 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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-R4						
NET SALVAGE PERCENT.. 0						
2019	15,202.24	867	844	14,358	62.04	231
2020	143,779.38	6,010	5,851	137,928	63.04	2,188
2021	197,653.25	5,258	5,119	192,535	64.04	3,006
	356,634.87	12,135	11,814	344,821		5,425
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					63.6	1.52

PART III. EXPERIENCED AND ESTIMATED NET SALVAGE

AQUA PENNSYLVANIA, INC.
LIMERICK OPERATIONS

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				
2019 TRANSACTION YEAR				
354.40	14,653.10			
371.30	5,257.36			
	19,910.46			
2020 TRANSACTION YEAR				
354.30	76,588.19	52,303.15		52,303.15-
354.40	1,094.09			
371.30	36,341.42	13,319.23		13,319.23-
	114,023.70	65,622.38		65,622.38-
2021 TRANSACTION YEAR				
354.30	255.62	41.31		41.31-
354.40	2,068.07	522.28		522.28-
361.00		39.16		39.16-
371.30	61,833.11	2,586.10		2,586.10-
380.00		4,009.35		4,009.35-
	64,156.80	7,198.20		7,198.20-
2022 TRANSACTION YEAR				
354.30	85.21	13.77		13.77-
354.40	689.36	174.09		174.09-
361.00		156.76		156.76-
371.30	20,611.04	862.03		862.03-
380.00		2,290.41		2,290.41-
	21,385.61	3,497.06		3,497.06-
TOTAL	219,476.57	76,317.64		76,317.64-

VOLUME 11

Exhibits 6-D – Parts I, II, III - East Bradford Wastewater Depreciation Study – Calculated Annual Depreciation Accruals Related to Utility Plant at March 31, 2021, March 31, 2022, and March 31, 2023

Exhibit No. 6-D, Part I
Docket No. R-2021-3027385
Docket No. R-2021-3027386
Witness: J. J. Spanos

AQUA PENNSYLVANIA, INC.

BRYN MAWR, PENNSYLVANIA

EAST BRADFORD OPERATIONS

2021 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WASTEWATER PLANT
AS OF MARCH 31, 2021

Prepared by:

Gannett Fleming

Excellence Delivered ***As Promised***

Exhibit No. 6-D, Part I
Docket No. R-2021-3027385
Docket No. R-2021-3027386
Witness: J. J. Spanos

AQUA PENNSYLVANIA, INC.

Bryn Mawr, Pennsylvania

EAST BRADFORD OPERATIONS

2021 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WASTEWATER PLANT
AS OF MARCH 31, 2021

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Camp Hill, Pennsylvania

Gannett Fleming

Excellence Delivered ***As Promised***

August 13, 2021

Aqua Pennsylvania, Inc.
762 Lancaster Avenue
Bryn Mawr, PA 19010

Attention: William C. Packer
Vice President, Regulatory Accounting & Regional Controller

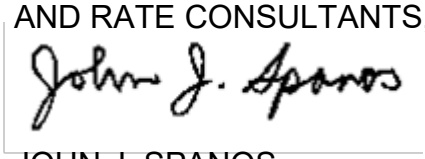
Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to wastewater plant as of March 31, 2021 for the East Bradford Operations. Summaries of the original cost, annual accruals and the book depreciation reserve are presented in Tables 1 and 2, beginning on page I-3 of the attached report.

A description of the methods and procedures upon which the study was based, as well as support for the service life estimates, is set forth in a companion report "2022 Depreciation Study - Calculated Annual Depreciation Accruals Related to Wastewater Plant as of March 31, 2022".

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC



JOHN J. SPANOS
President

JJS:mle

067880.100

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www.gfvrc.com

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PART I. RESULTS OF STUDY

AQUA PENNSYLVANIA, INC.

WASTEWATER ASSETS

DEPRECIATION STUDY

PART I. RESULTS OF STUDY

SUMMARY OF RESULTS

Table 1 summarizes the results of the depreciation study, which sets forth the book reserve and the calculated annual depreciation related to original cost as of March 31, 2021, and the annual amortization of negative salvage for the East Bradford Operations system. Table 2 presents the calculation of the amortization of experienced net salvage, by account, based on the five-year period, 2016-2020.

DETAILED TABULATIONS OF DEPRECIATION CALCULATIONS

The supporting data for the depreciation calculations are presented in account sequence in the section beginning on page II-2. 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 2016 through 2020, on page III-2.

AQUA PENNSYLVANIA, INC.
EAST BRADFORD OPERATIONS

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF MARCH 31, 2021

DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF MARCH 31, 2021	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	ANNUAL ACCRUAL AMOUNT	COMPOSITE REMAINING LIFE	ANNUAL ACCRUAL RATE, PERCENT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
INTANGIBLE PLANT							
351.00 ORGANIZATION	NONDEPR.	247,094.64					
TOTAL INTANGIBLE PLANT		**247,094.64**					
NONDEPRECIABLE PLANT							
353.30 LAND AND LAND RIGHTS - PUMPING	NONDEPR.	57,797.65					
TOTAL NONDEPRECIABLE PLANT		**57,797.65**					
DEPRECIABLE PLANT							
354.00 STRUCTURES AND IMPROVEMENTS							
COLLECTION	55-S0.5	1,959,966.32	492,250	1,467,716	43,029	34.1	2.20
PUMPING	60-S1	450,011.53	198,929	251,082	7,532	33.3	1.67
TREATMENT AND DISPOSAL	50-R2	133.52	133	0	0	-	-
TOTAL ACCOUNT 354		2,410,111.37	691,313	1,718,798	50,561		
355.00 POWER GENERATING EQUIPMENT							
TREATMENT AND DISPOSAL	25-R2.5	124,051.92	61,157	62,895	5,137	12.2	4.14
TOTAL ACCOUNT 355		124,051.92	61,157	62,895	5,137		
360.00 COLLECTION MAINS - FORCE	75-R2.5	672,708.43	263,793	408,916	9,249	44.2	1.37
361.00 COLLECTION MAINS - GRAVITY	75-R2.5	3,757,694.32	1,666,829	2,090,866	49,665	42.1	1.32
363.00 SERVICES	70-R4	422,736.92	230,682	192,055	4,929	39.0	1.17
364.00 METERS	25-S2.5	20,924.15	6,972	13,952	946	14.7	4.52
371.30 PUMPING EQUIPMENT							
PUMPING	25-L0.5	132,810.96	132,811	0	0	-	-
TOTAL ACCOUNT 371.3		132,810.96	132,811	0	0		
380.00 TREATMENT AND DISPOSAL EQUIPMENT	40-S0	27,787.99	3,806	23,982	984	24.4	3.54
396.70 COMMUNICATION EQUIPMENT - SCADA	10-SQ	175,059.52	15,775	159,284	17,220	9.2	*
TOTAL DEPRECIABLE PLANT		**7,743,885.58**	**3,073,138**	**4,670,748**	**138,691**		
TOTAL WASTEWATER PLANT IN SERVICE		**8,048,777.87**	**3,073,138**	**4,670,748**	**138,691**		

* ACCRUALS CALCULATED FOR EACH ASSET BY THE COMPANY'S PROPERTY RECORD SYSTEM USING THE AMORTIZATION PERIOD SET FORTH IN COLUMN 2.

AQUA PENNSYLVANIA, INC.
EAST BRADFORD OPERATIONS

TABLE 2. AMORTIZATION OF EXPERIENCED NET SALVAGE

	2016		2017		2018		2019		2020			
ACCOUNT	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	NET SALVAGE	SALVAGE ACCRUAL
(1)	(2) -	(3) +	(4) -	(5) +	(6) -	(7) +	(8) -	(9) +	(10) -	(11) =	(12)*	(13)=(12)/5
354.20											-	0
354.30											-	0
354.40											-	0
361.00											-	0
363.00											-	0
371.30											-	0
380.00											-	0
TOTAL	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0**

* COLUMN (12) EQUALS THE SUMMATION OF COLUMNS (2) THROUGH (11).

PART II. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

AQUA PENNSYLVANIA, INC.
EAST BRADFORD OPERATIONS

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

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT (2)-(3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1978	12,371	7,150	5,221	5,221	0.1
1990	3,491,613	1,670,335	1,821,278	1,826,499	37.7
1993	829,994	354,115	475,879	2,302,378	47.5
1995	393,206	180,947	212,259	2,514,637	51.9
1998	18,247	6,524	11,723	2,526,360	52.1
2001	275,008	112,483	162,525	2,688,885	55.5
2006	293,294	96,022	197,272	2,886,157	59.6
2011	1,961,299	380,535	1,580,764	4,466,920	92.2
2012	48,536	7,227	41,309	4,508,229	93.1
2014	53,863	6,304	47,559	4,555,788	94.0
2015	66,980	15,969	51,011	4,606,799	95.1
2020	258,287	20,061	238,226	4,845,026	100.0
SUBTOTAL	7,702,696	2,857,671	4,845,026		
NONDEPRECIABLE	382,537				
TOTAL	8,085,234	2,857,671	4,845,026		

UTILITY PLANT IN SERVICE

AQUA PENNSYLVANIA, INC.
EAST BRADFORD OPERATIONS

ACCOUNT 354.2 STRUCTURES AND IMPROVEMENTS - COLLECTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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-S0.5						
NET SALVAGE PERCENT.. 0						
2011	1,961,298.58	435,997	380,535	1,580,764	34.11	46,343
	1,961,298.58	435,997	380,535	1,580,764		46,343

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 34.1 2.36

AQUA PENNSYLVANIA, INC.
EAST BRADFORD OPERATIONS

ACCOUNT 354.3 STRUCTURES AND IMPROVEMENTS - PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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-S1						
NET SALVAGE PERCENT.. 0						
1990	47,507.01	24,837	28,007	19,500	28.07	695
1995	114,413.91	52,447	59,142	55,272	30.43	1,816
2001	132,442.30	49,176	55,453	76,989	33.44	2,302
2006	155,648.31	44,998	50,742	104,907	36.27	2,892
	450,011.53	171,458	193,344	256,668		7,705

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 33.3 1.71

AQUA PENNSYLVANIA, INC.
EAST BRADFORD OPERATIONS

ACCOUNT 355.4 POWER GENERATING EQUIPMENT - TREATMENT AND DISPOSAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 25-R2.5						
NET SALVAGE PERCENT.. 0						
1995	22,006.42	18,303	17,037	4,969	5.21	954
2001	22,167.39	15,805	14,711	7,456	7.95	938
2006	26,245.45	15,136	14,089	12,156	10.83	1,122
2015	50,889.33	13,109	12,202	38,687	16.57	2,335
	121,308.59	62,353	58,039	63,269		5,349

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.8 4.41

AQUA PENNSYLVANIA, INC.
EAST BRADFORD OPERATIONS

ACCOUNT 360 COLLECTION MAINS - FORCE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
1978	12,371.32	6,928	7,150	5,221	33.59	155
1990	268,673.46	114,831	118,510	150,163	41.19	3,646
1993	13,922.15	5,485	5,661	8,261	42.68	194
1995	224,862.52	82,794	85,446	139,417	44.18	3,156
2001	75,239.45	21,842	22,541	52,698	48.28	1,092
2006	77,639.52	17,290	17,844	59,795	51.48	1,162
	672,708.42	249,170	257,152	415,556		9,405

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 44.2 1.40

AQUA PENNSYLVANIA, INC.
EAST BRADFORD OPERATIONS

ACCOUNT 361 COLLECTION MAINS - GRAVITY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
1990	2,799,244.94	1,196,397	1,296,571	1,502,674	41.19	36,482
1993	816,071.82	321,532	348,454	467,618	42.68	10,956
1998	18,246.67	6,020	6,524	11,723	46.21	254
2001	2,348.25	682	739	1,609	48.28	33
2006	3,207.70	714	774	2,434	51.48	47
2012	48,535.62	6,669	7,227	41,309	54.94	752
2014	53,863.29	5,817	6,304	47,559	55.75	853
2020	16,176.03	217	236	15,941	55.43	288
	3,757,694.32	1,538,048	1,666,829	2,090,866		49,665

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 42.1 1.32

AQUA PENNSYLVANIA, INC.
EAST BRADFORD OPERATIONS

ACCOUNT 363 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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-R4						
NET SALVAGE PERCENT.. 0						
1990	346,775.91	157,818	202,422	144,354	36.82	3,921
1995	19,929.19	7,697	9,872	10,057	40.92	246
2001	34,441.58	10,270	13,173	21,269	46.48	458
2006	18,080.24	4,026	5,164	12,916	51.48	251
2020	3,510.00	40	51	3,459	65.04	53
	422,736.92	179,851	230,682	192,055		4,929

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.0 1.17

AQUA PENNSYLVANIA, INC.
EAST BRADFORD OPERATIONS

ACCOUNT 364 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 25-S2.5						
NET SALVAGE PERCENT.. 0						
1990	1,886.24	1,688	1,565	321	3.62	89
2006	2,947.59	1,769	1,641	1,307	9.82	133
2015	16,090.32	4,061	3,766	12,324	17.03	724
	20,924.15	7,518	6,972	13,952		946

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.7 4.52

AQUA PENNSYLVANIA, INC.
EAST BRADFORD OPERATIONS

ACCOUNT 371.3 PUMPING EQUIPMENT - PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 25-L0.5						
NET SALVAGE PERCENT.. 0						
1990	27,525.08	20,905	23,260	4,265	9.74	438
1995	11,994.40	8,493	9,450	2,544	10.61	240
2001	8,368.93	5,272	5,866	2,503	11.60	216
2006	9,524.87	5,184	5,768	3,757	12.35	304
2020	63,541.01	3,355	3,734	59,807	13.45	4,447
	120,954.29	43,209	48,078	72,877		5,645

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.9 4.67

AQUA PENNSYLVANIA, INC.
EAST BRADFORD OPERATIONS

ACCOUNT 396.7 COMMUNICATION EQUIPMENT - SCADA

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
2020	175,059.52	13,129	16,041	159,019	9.25	17,191
	175,059.52	13,129	16,041	159,019		17,191
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					9.3	9.82

PART III. EXPERIENCED NET SALVAGE

AQUA PENNSYLVANIA, INC.
EAST BRADFORD OPERATIONS

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2016 TRANSACTION YEAR				
2017 TRANSACTION YEAR				
2018 TRANSACTION YEAR				
2019 TRANSACTION YEAR				
354.40	2,265.38			
	2,265.38			
2020 TRANSACTION YEAR				
354.20	1,332.26			
371.30	20,865.62			
	22,197.88			
TOTAL	24,463.26			

Exhibit No. 6-D, Part II
Docket No. R-2021-3027385
Docket No. R-2021-3027386
Witness: J. J. Spanos

AQUA PENNSYLVANIA, INC.

BRYN MAWR, PENNSYLVANIA

EAST BRADFORD OPERATIONS

2022 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WASTEWATER PLANT
AS OF MARCH 31, 2022

Prepared by:

Gannett Fleming

Excellence Delivered ***As Promised***

Exhibit No. 6-D, Part II
Docket No. R-2021-3027385
Docket No. R-2021-3027386
Witness: J. J. Spanos

AQUA PENNSYLVANIA, INC.

Bryn Mawr, Pennsylvania

EAST BRADFORD OPERATIONS

2022 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WASTEWATER PLANT
AS OF MARCH 31, 2022

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Camp Hill, Pennsylvania

Gannett Fleming

Excellence Delivered ***As Promised***

August 13, 2021

Aqua Pennsylvania, Inc.
762 Lancaster Avenue
Bryn Mawr, PA 19010

Attention: William C. Packer
Vice President, Regulatory Accounting & Regional Controller

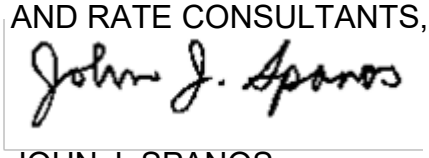
Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to wastewater plant as of March 31, 2022 for the East Bradford Operations. The results of our study as of March 31, 2022, are presented in the attached report. The results of our study as of March 31, 2021, are presented in our report, "2021 Depreciation Study - Calculated Annual Depreciation Accruals Related to Wastewater Plant as of March 31, 2021." The same methods, procedures and estimates are used in both studies.

The attached report sets forth a description of the methods and procedures upon which the studies were based, the estimates of survivor curves, and the calculated annual depreciation as of March 31, 2022.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC



JOHN J. SPANOS
President

JJS:mle

067880.100

Gannett Fleming Valuation and Rate Consultants, LLC
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www.gfvrc.com

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PART I. INTRODUCTION

AQUA PENNSYLVANIA, INC.

DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study for Aqua Pennsylvania, Inc. to determine the annual depreciation accrual rates and amounts applicable to the original cost of wastewater plant as of March 31, 2022 for the East Bradford Operations system. The rates and amounts are based on the straight line remaining life method of depreciation. This report also describes the concepts, methods and judgments which underlie the recommended annual depreciation accrual rates related to wastewater plant in service as of March 31, 2022.

Part I, Introduction, contains statements with respect to the basis of the study and the development of net original cost. Part II, Estimation of Survivor Curves, presents descriptions of the considerations and methods used in the service life study. Part III, Service Life Considerations, presents the results of the average service life analysis. Part IV, Calculation of Annual and Accrued Depreciation, describes the procedures used in the calculation of group depreciation. Part V, Results of Study, presents summaries by depreciable group of annual depreciation accrual rates and amounts, as well as composite remaining lives. Part VI, Service Life Statistics presents the statistical analysis of service life estimates, Part VII, Detailed Depreciation Calculations presents the detailed tabulations of annual depreciation and Part VIII, Experienced and Estimated Net Salvage presents the cost of removal and gross salvage recorded for the period 2017-2021.

BASIS OF THE STUDY

The purpose of the depreciation study was to determine the annual depreciation accruals applicable to the original cost of wastewater plant in service as of March 31, 2022. For most accounts, the straight line remaining life method using attained ages, the book depreciation reserve and estimated survivor curves, was the basis for the calculation of annual depreciation. For certain accounts, the annual and accrued amortization amounts were based on the age of the property and the selected amortization period.

The survivor curve estimates were based on judgment which incorporated (1) analyses of historical data related to wastewater property for all wastewater systems; (2) consideration of the character, use and location of the property; (3) probable future events and management plans; and (4) a general knowledge of wastewater property lives. The use of Iowa type survivor curves is a generally-accepted method of estimating average service life when the actual lives of individual property units are dispersed.

PART II. ESTIMATION OF SURVIVOR CURVES

PART II. ESTIMATION OF SURVIVOR CURVES

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

SURVIVOR CURVES

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

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

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

Iowa Type Curves

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

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125.

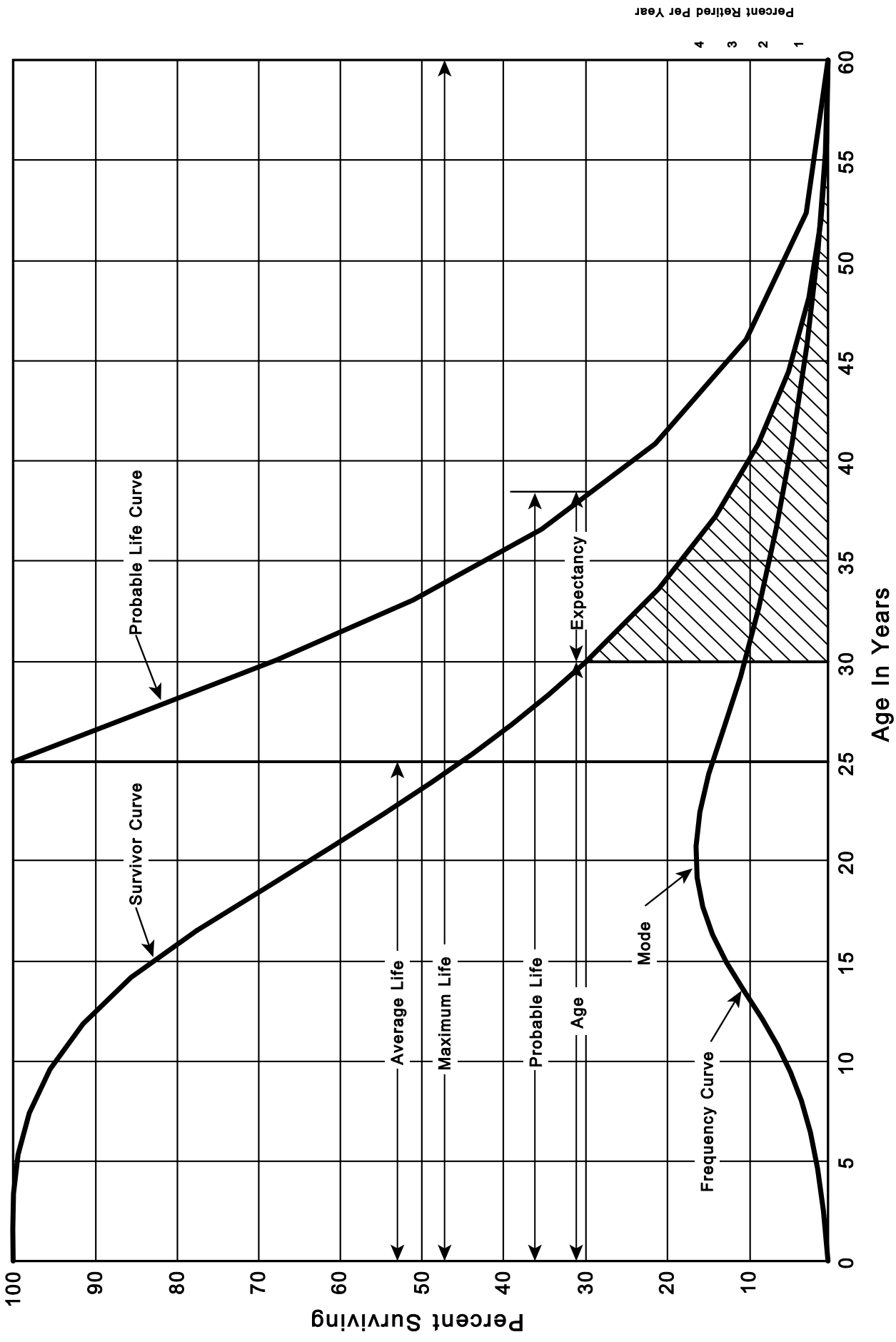


Figure 1. A Typical Survivor Curve and Derived Curves

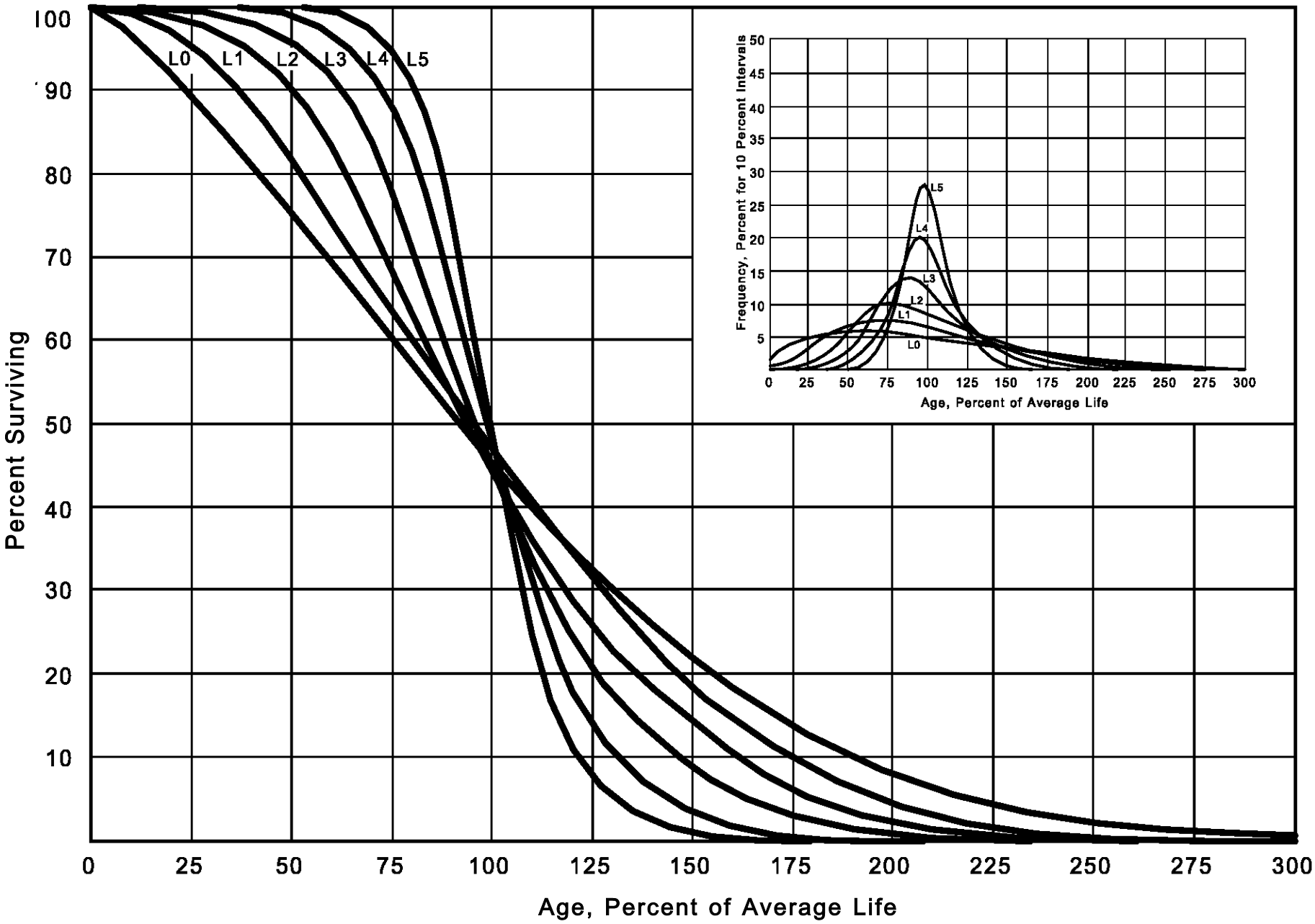


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

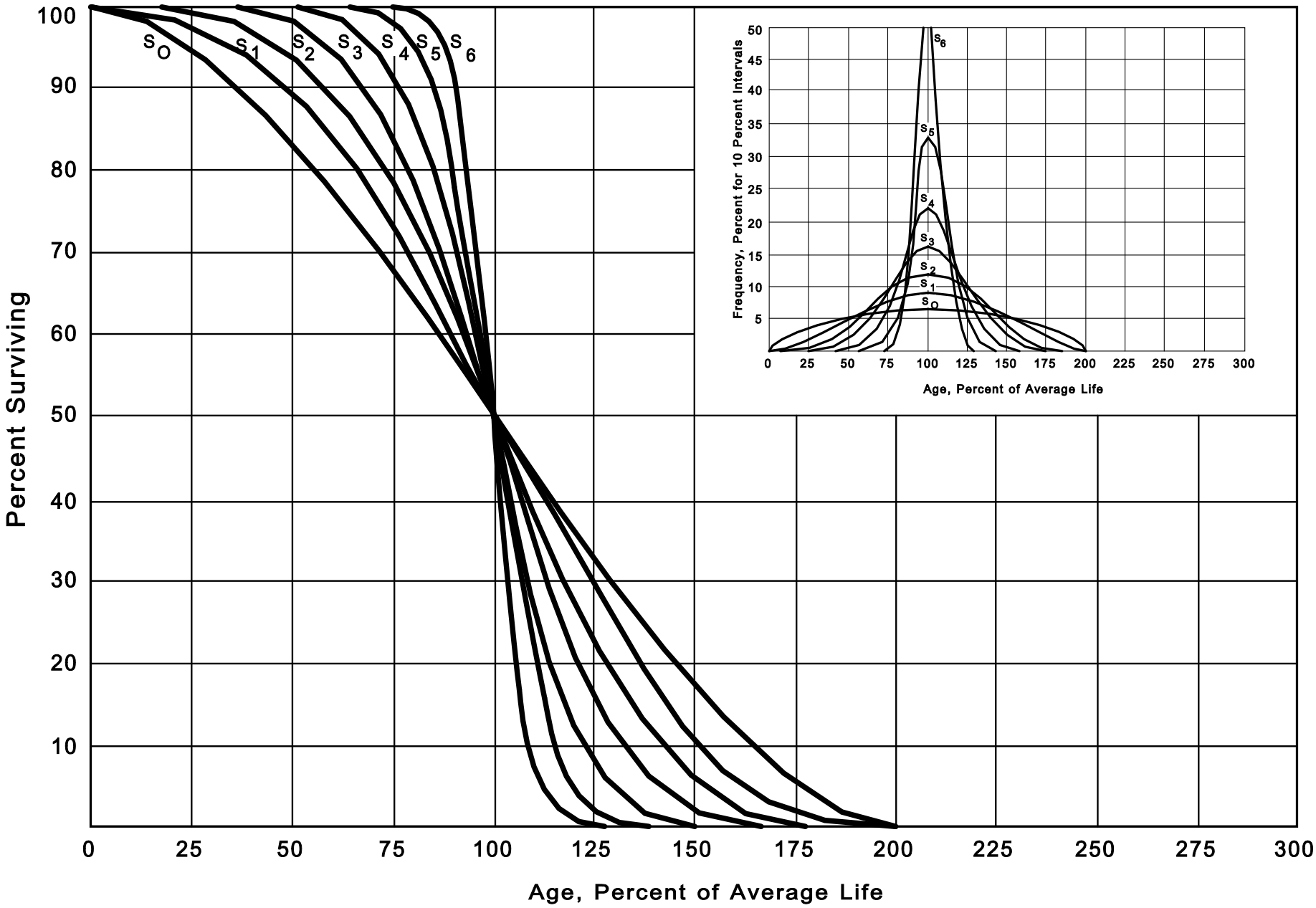


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

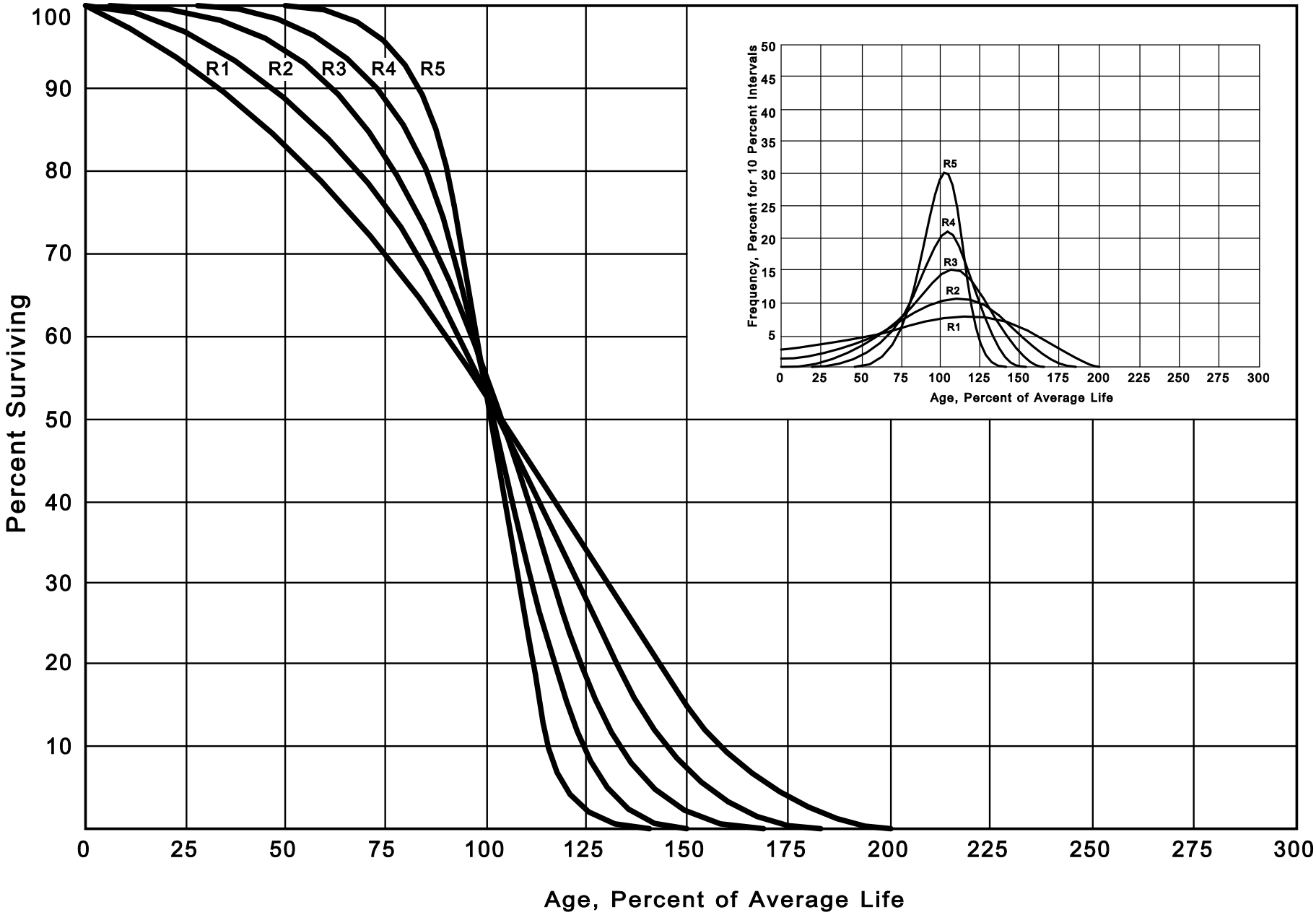


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

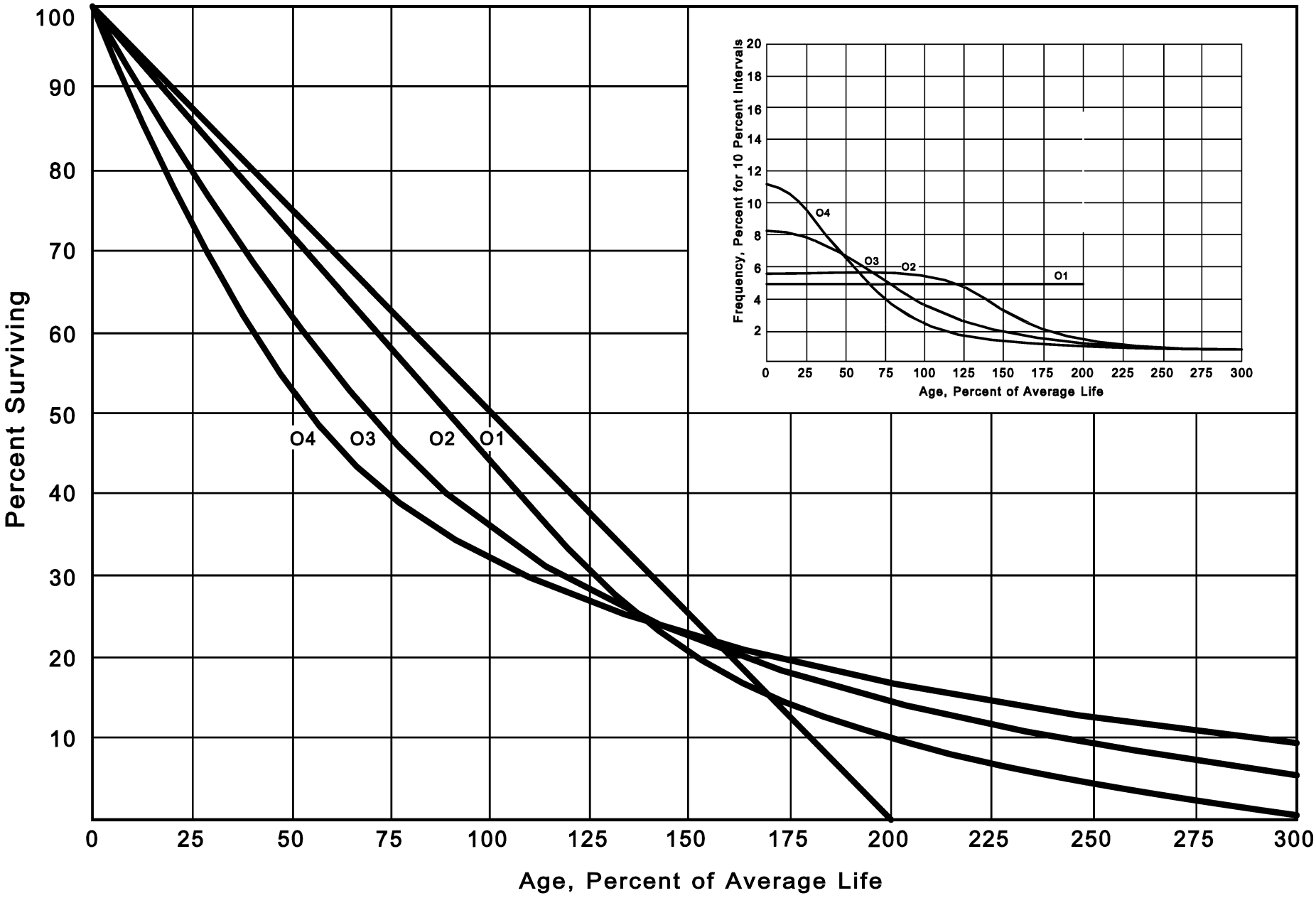


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."[1] In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student submitted a thesis presenting his development of the fourth family consisting of the four O type survivor curves.

Retirement Rate Method of Analysis

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

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

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

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

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

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

Schedules of Annual Transactions in Plant Records

The property group used to illustrate the retirement rate method is observed for the experience band 2011-2020 for which there were placements during the years 2006-2020. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, $10,000 of the dollars invested in 2006 were retired in 2011. The $10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of $143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2011 retirements of 2006 installations and ending with the 2020 retirements of the 2015 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

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

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2011-2020
SUMMARIZED BY AGE INTERVAL

Experience Band 2011-2020

Placement Band 2006-2020

Year Placed	Retirements, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2006	10	11	12	13	14	16	23	24	25	26	26	13½-14½
2007	11	12	13	15	16	18	20	21	22	19	44	12½-13½
2008	11	12	13	14	16	17	19	21	22	18	64	11½-12½
2009	8	9	10	11	11	13	14	15	16	17	83	10½-11½
2010	9	10	11	12	13	14	16	17	19	20	93	9½-10½
2011	4	9	10	11	12	13	14	15	16	20	105	8½-9½
2012		5	11	12	13	14	15	16	18	20	113	7½-8½
2013			6	12	13	15	16	17	19	19	124	6½-7½
2014				6	13	15	16	17	19	19	131	5½-6½
2015					7	14	16	17	19	20	143	4½-5½
2016						8	18	20	22	23	146	3½-4½
2017							9	20	22	25	150	2½-3½
2018								11	23	25	151	1½-2½
2019									11	24	153	½-1½
2020										13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606	

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2011-2020
SUMMARIZED BY AGE INTERVAL

Experience Band 2011-2020 Placement Band 2006-2020

Year Placed	Acquisitions, Transfers and Sales, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2006	-	-	-	-	-	-	60[a]	-	-	-	-	13½-14½
2007	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2008	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2009	-	-	-	-	-	-	-	(5)[b]	-	-	60	10½-11½
2010	-	-	-	-	-	-	-	6[a]	-	-	-	9½-10½
2011	-	-	-	-	-	-	-	-	-	-	(5)	8½-9½
2012		-	-	-	-	-	-	-	-	-	6	7½-8½
2013			-	-	-	-	-	-	-	-	-	6½-7½
2014				-	-	-	-	(12)[b]	-	-	-	5½-6½
2015					-	-	-	-	22[a]	-	-	4½-5½
2016						-	-	(19)[b]	-	-	10	3½-4½
2017							-	-	-	-	-	2½-3½
2018								-	-	(102)[c]	(121)	1½-2½
2019									-	-	-	½-1½
2020											-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)	

[a] Transfer Affecting Exposures at Beginning of Year

[b] Transfer Affecting Exposures at End of Year

[c] Sale with Continued Use

Parentheses Denote Credit Amount.

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

Schedule of Plant Exposed to Retirement

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2011 through 2020 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2016 are calculated in the following manner:

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

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
JANUARY 1 OF EACH YEAR 2011-2020
SUMMARIZED BY AGE INTERVAL

Experience Band 2011-2020

Placement Band 2006-2020

Year Placed	Exposures, Thousands of Dollars Annual Survivors at the Beginning of the Year 2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Total at Beginning of Age Interval	Age Interval
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2006	255	245	234	222	209	195	239	216	192	167	167	13½-14½
2007	279	268	256	243	228	212	194	174	153	131	323	12½-13½
2008	307	296	284	271	257	241	224	205	184	162	531	11½-12½
2009	338	330	321	311	300	289	276	262	242	226	823	10½-11½
2010	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
2011	420[a]	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2012		460[a]	455	444	432	419	405	390	374	356	1,952	7½-8½
2013			510[a]	504	492	479	464	448	431	412	2,463	6½-7½
2014				580[a]	574	561	546	530	501	482	3,057	5½-6½
2015					660[a]	653	639	623	628	609	3,789	4½-5½
2016						750[a]	742	724	685	663	4,332	3½-4½
2017							850[a]	841	821	799	4,955	2½-3½
2018								960[a]	949	926	5,719	1½-2½
2019									1,080[a]	1,069	6,579	½-1½
2020										1,220[a]	7,490	0-½
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780	

[a]Additions during the year

For the entire experience band 2011-2020, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

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

Original Life Table

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

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

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

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

Experience Band 2011-2020 Placement Band 2006-2020

(Exposure and Retirement Amounts are in Thousands of Dollars)

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

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.
Column 3 from Schedule 1, Column 12, Retirements for Each Year.
Column 4 = Column 3 Divided by Column 2.
Column 5 = 1.0000 Minus Column 4.
Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

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

Smoothing the Original Survivor Curve

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

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

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

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

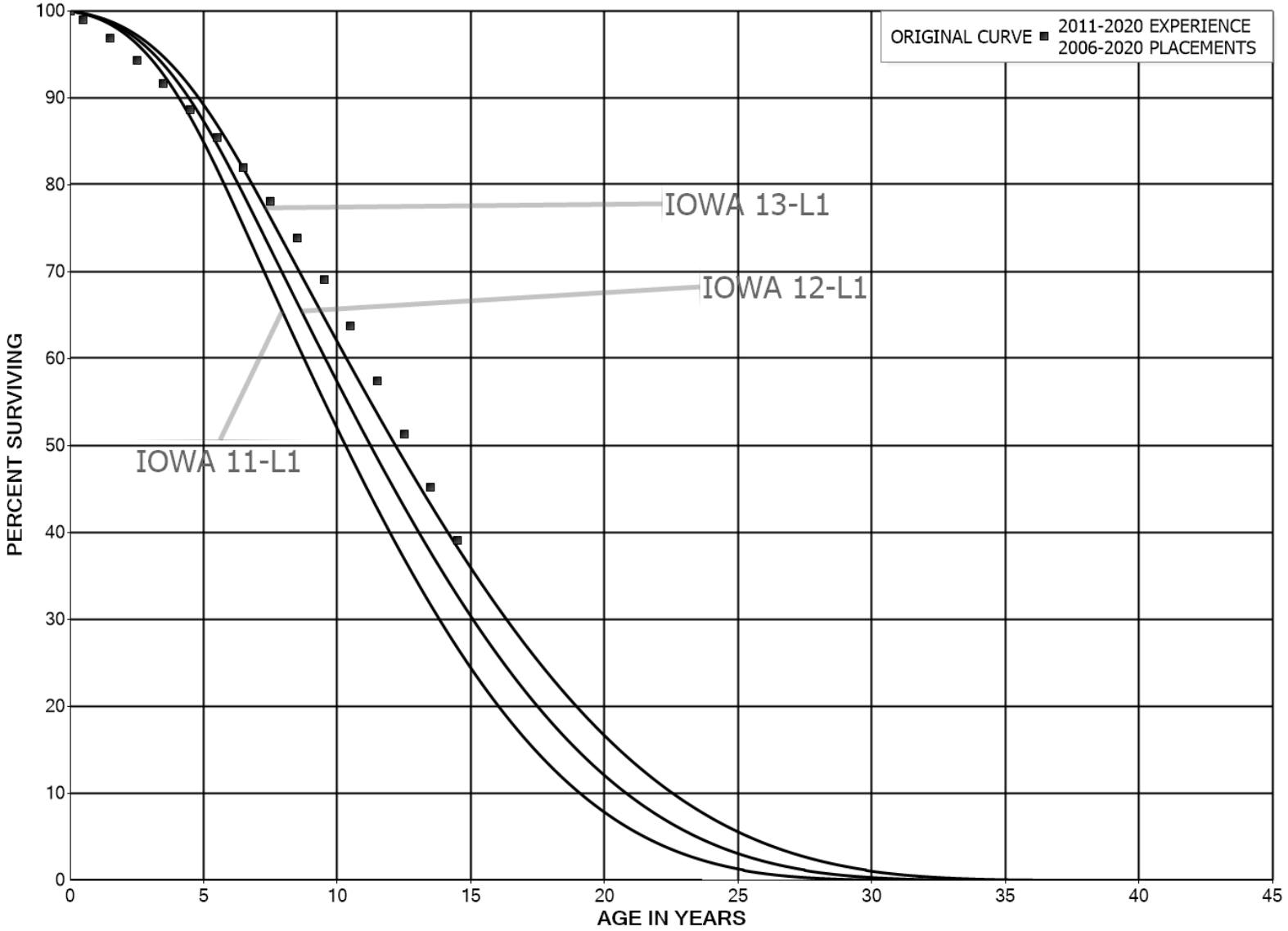


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

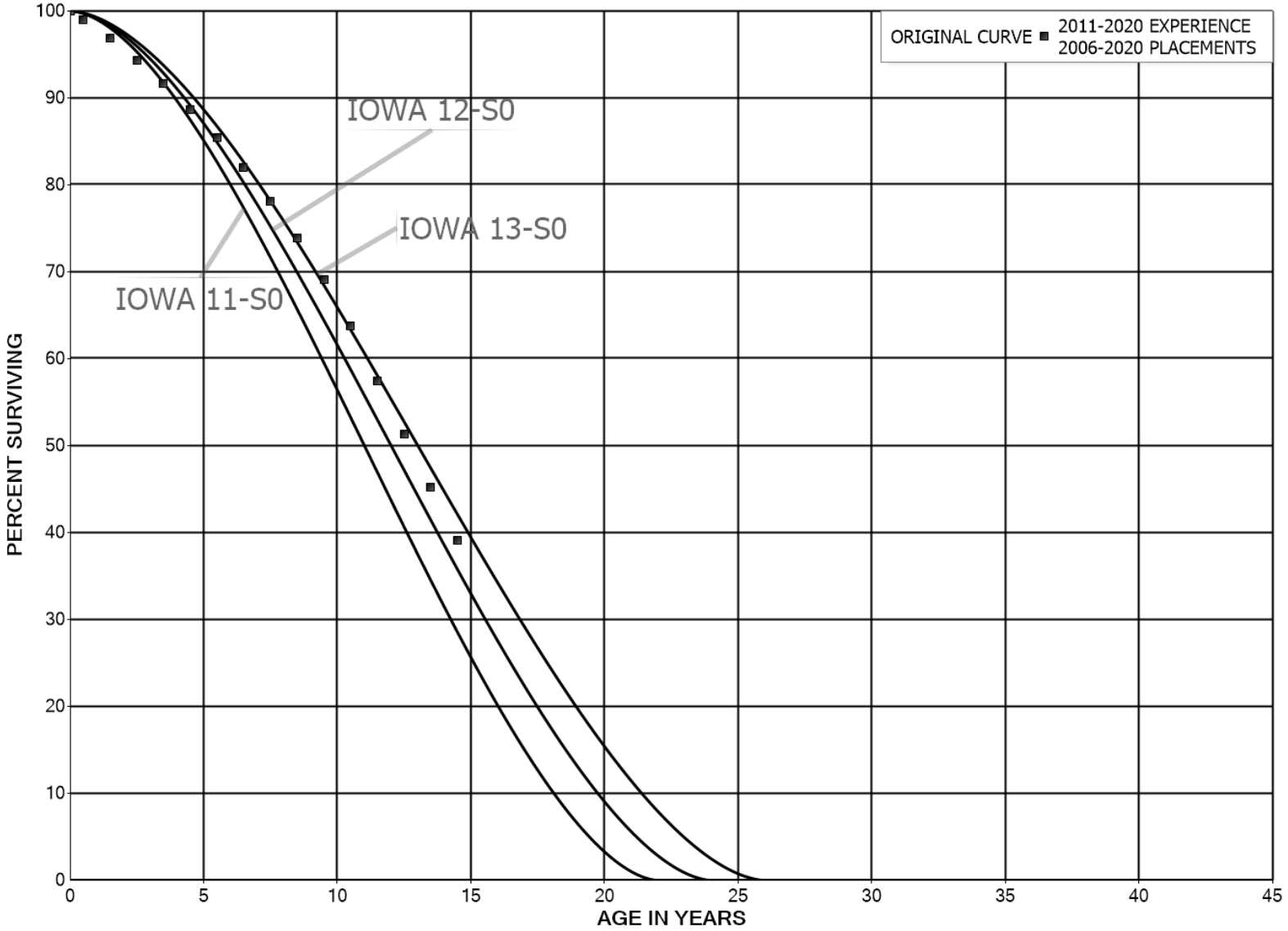


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

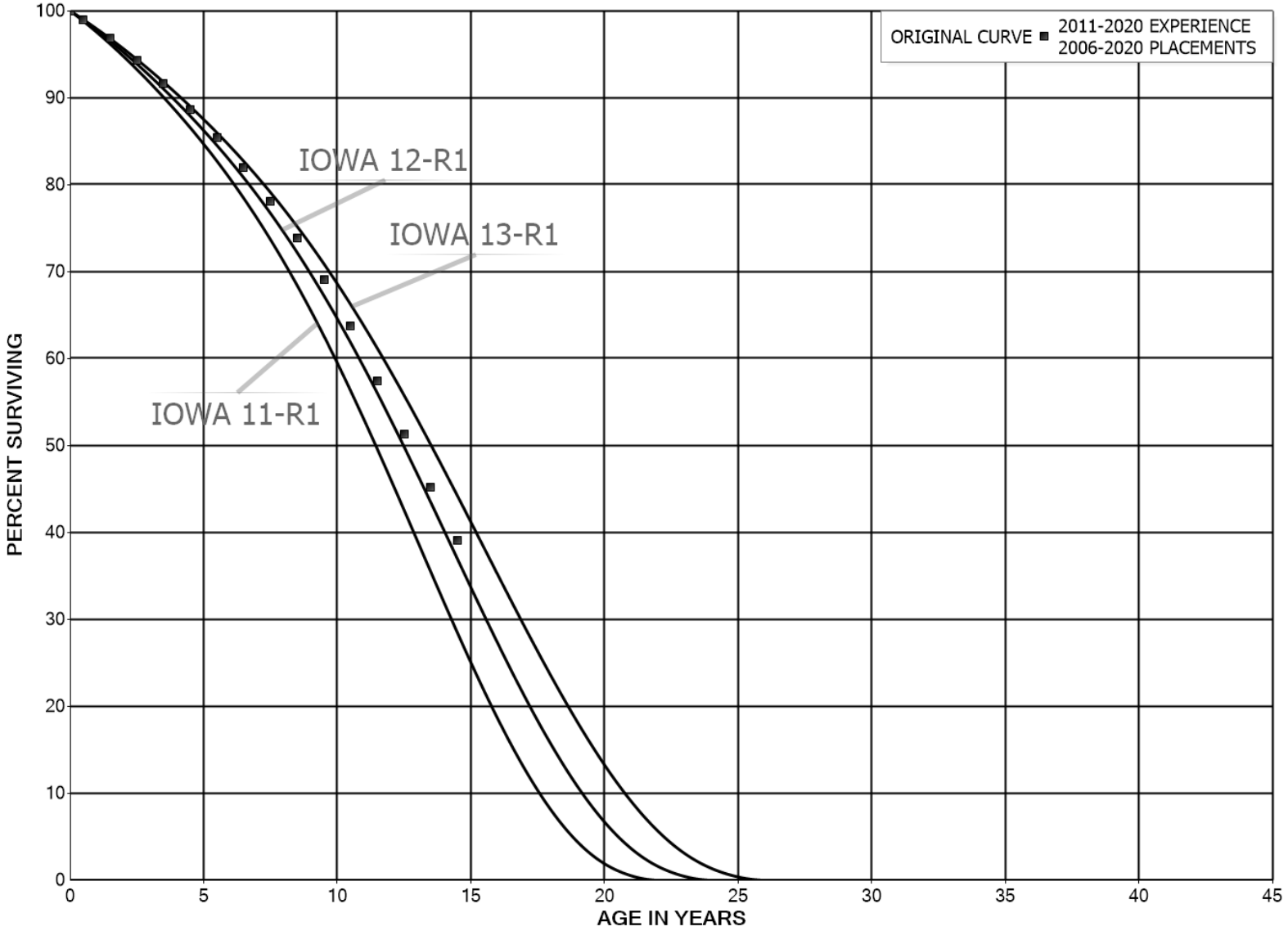
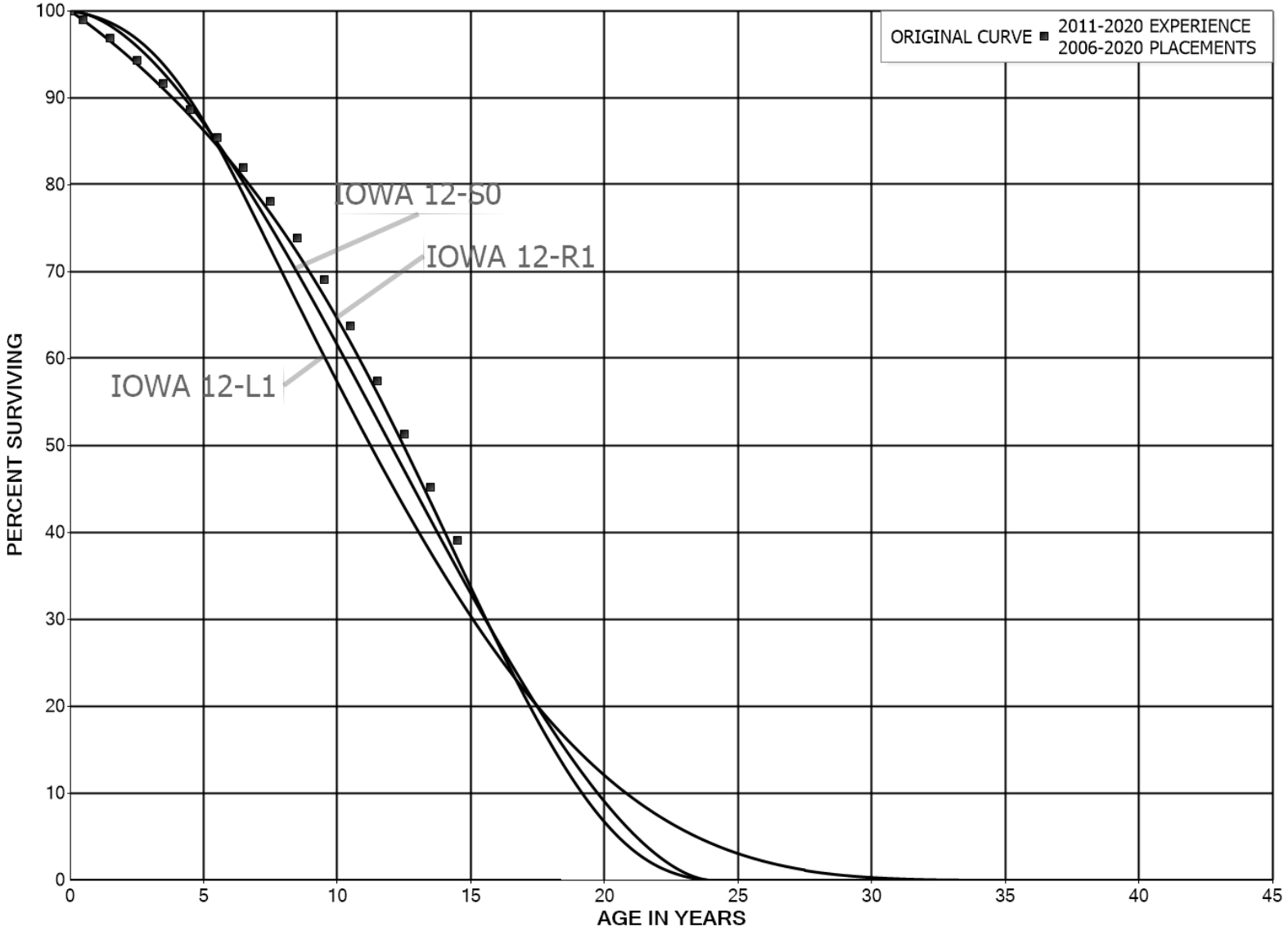


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

Judgments

The survivor curve estimates were based on judgment which considered factors including statistical analyses of retirements, Company policies and outlook as determined during discussions with management, and survivor curve estimates from previous studies of the other Aqua Pennsylvania wastewater systems. For depreciable groups which consist of numerous similar items of property, the distribution of the lives of the units in the group was judged on the basis of an average survival pattern for the entire group.

The amortization period selected for general plant Account 396 is discussed in the section, “Amortization of General Plant Accounts.”

PART IV. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

PART IV. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

BOOK RESERVE

The book reserve as of March 31, 2021, is the result of a bringforward of the book reserves established by the Commission for the East Bradford wastewater operations at the time of acquisition. The projected book reserve as of March 31, 2022, is a bringforward of the March 31, 2021 book reserve based on projected accruals, retirements, cost of removal, salvage and other credits.

CALCULATION OF DEPRECIATION

The annual depreciation accruals as of March 31, 2022, are based on the straight line remaining life method and the equal life group procedure. For the purpose of calculating the remaining life accruals as of March 31, 2022, the book reserve is allocated among vintages in proportion to the calculated accrued depreciation as of March 31, 2022.

Group Depreciation Procedures

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

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

the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life.

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

Remaining Life Annual Accruals

For the purpose of calculating remaining life accrual rates as of March 31, 2022, the estimated book depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation based on the equal life group procedure follow. The detailed calculations are set forth in the Results of Study section of the report.

Equal Life Group Procedure

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

$$\text{Composite Remaining Life} = \frac{\sum(\frac{\text{Book Cost}}{\text{Life}} \text{ x Remaining Life})}{\sum \frac{\text{Book Cost}}{\text{Life}}}.$$

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

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

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

or

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

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

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

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

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

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

AMORTIZATION OF GENERAL PLANT ACCOUNTS

In order to use a more efficient and cost effective accounting process for equipment recorded in general plant Account 396; amounts capitalized in this account are amortized rather than depreciated. Amortization as defined in the Uniform System of Accounts is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized.

The primary reasons for the amortization of certain general plant accounts is that the effort required to unitize additions, periodically inventory equipment and determine amounts to be retired for equipment recorded in these accounts is disproportionate to the original cost of the equipment when compared to other wastewater plant accounts.

Accounting for such equipment using an amortization concept consists of capitalization of amounts to these accounts based on the same criteria as used previously under depreciation accounting, amortization of the asset over a fixed period, retirement of the equipment at the end of the amortization period and recognition of any net salvage related to disposition of equipment in these accounts as a gain or loss. For equipment in these accounts that was placed in service prior to implementation of amortization accounting, the net book value by vintage amortized over the remaining amortization period specified for each account and the original cost will be retired at the end of this period.

The amortization periods selected for each account or subaccount are based on a review of the existing depreciation rates for the accounts, typical service lives used for each type of equipment and a consideration of the period during which it is anticipated that most of the benefit of the equipment will be realized. The amortization periods are as follows:

Account Number	Description	Amortization Period, Years
396.7	Communication Equipment	
	SCADA	10

NET SALVAGE

Experienced net salvage is incorporated in the results of the study as it was reported on the Company's books and records for the period January 1, 2017 through March 31, 2021 and estimated for the period April 1, 2021 through December 31, 2021. The calculation of the amortization is shown in Table 4 on page V-7. The amounts of

gross salvage and removal cost by account for each year are set forth in the section beginning on page VIII-2.

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

PART V. RESULTS OF STUDY

PART V. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Table 1 summarizes the results of the depreciation study which sets forth, by depreciable group, the estimated survivor curve, calculated annual accruals and book reserve related to net original cost and the annual amortization of net salvage. Table 2 presents the bringforward to March 31, 2022 of the book reserve as of March 31, 2021. Table 3 sets forth the calculation of estimated depreciation accruals for the twelve months ended March 31, 2022. Table 4 presents the amortization of experienced and estimated net salvage, by account, based on the five-year period, 2017-2021. The total amortization amount is incorporated in the total annual accrual in Table 1.

DESCRIPTION OF DETAILED TABULATIONS

Supporting statistical data for the estimates of average service lives and survivor curves, the annual depreciation calculations, and gross salvage and cost of removal for the years 2017-2021 are presented in three sections.

The section beginning on page VI-2 sets forth, for each depreciable group analyzed by the retirement rate method, a chart depicting the original and estimated survivor curves followed by a tabular presentation of the original life table plotted on the chart. A cumulative summary, by year installed, for utility plant and the supporting data for the original cost depreciation calculations are presented in the section beginning on page VII-3. The tabulations of experienced and estimated net salvage, by year and account for the five-year period 2017-2021, are presented in the section beginning on page VIII-2.

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

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

Detailed tabulations setting forth the cost of removal, gross salvage and net salvage amounts, by account and year, are presented in the third section. The net salvage amounts, by account and year, are carried forward to Table 4, which presents the five-year amortization of net salvage.

AQUA PENNSYLVANIA, INC.
EAST BRADFORD OPERATIONS

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF MARCH 31, 2022

DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF MARCH 31, 2022	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
INTANGIBLE PLANT							
351.00 ORGANIZATION	NONDEPR.	324,739.75					
TOTAL INTANGIBLE PLANT		**324,739.75**					
NONDEPRECIABLE PLANT							
353.30 LAND AND LAND RIGHTS - PUMPING	NONDEPR.	57,797.65					
TOTAL NONDEPRECIABLE PLANT		**57,797.65**					
DEPRECIABLE PLANT							
354.00 STRUCTURES AND IMPROVEMENTS							
COLLECTION	55-S0.5	1,961,298.58	426,822	1,534,477	45,547	2.32	33.7
PUMPING	60-S1	450,011.53	201,039	248,973	7,590	1.69	32.8
TOTAL ACCOUNT 354		2,411,310.11	627,860	1,783,450	53,137		
355.00 POWER GENERATING EQUIPMENT							
TREATMENT AND DISPOSAL	25-R2.5	121,308.59	63,389	57,920	5,088	4.19	11.4
TOTAL ACCOUNT 355		121,308.59	63,389	57,920	5,088		
360.00 COLLECTION MAINS - FORCE	75-R2.5	672,542.49	266,653	405,890	9,339	1.39	43.5
361.00 COLLECTION MAINS - GRAVITY	75-R2.5	3,757,694.32	1,716,430	2,041,264	49,504	1.32	41.2
363.00 SERVICES	70-R4	447,193.94	234,713	212,481	5,314	1.19	40.0
364.00 METERS	25-S2.5	27,539.03	3,341	24,198	1,351	4.91	17.9
371.30 PUMPING EQUIPMENT							
PUMPING	25-L0.5	120,954.29	53,726	67,228	5,086	4.20	13.2
TOTAL ACCOUNT 371.3		120,954.29	53,726	67,228	5,086		
380.00 TREATMENT AND DISPOSAL EQUIPMENT	40-S0	189,035.80	(14,616)	203,652	8,355	4.42	24.4
396.70 COMMUNICATION EQUIPMENT - SCADA	10-SQ	175,059.52	33,547	141,513	17,153	*	8.3
TOTAL DEPRECIABLE PLANT		**7,922,638.09**	**2,985,043**	**4,937,596**	**154,327**		
AMORTIZATION OF NET SALVAGE					**225**		
TOTAL WASTEWATER PLANT IN SERVICE		**8,305,175.49**	**2,985,043**	**4,937,596**	**154,552**		

* ACCRUALS CALCULATED FOR EACH ASSET BY THE COMPANY'S PROPERTY RECORD SYSTEM USING THE AMORTIZATION PERIOD SET FORTH IN COLUMN 2.

AQUA PENNSYLVANIA, INC.
EAST BRADFORD OPERATIONS

TABLE 2. BRINGFORWARD TO MARCH 31, 2022 OF THE BOOK RESERVE AS OF MARCH 31, 2021

ACCOUNT	BOOK RESERVE AS OF MARCH 31, 2021		DEPRECIATION ACCRUALS		AMORTIZATION OF NET SALVAGE		PROJECTED RETIREMENTS		PROJECTED GROSS SALVAGE		PROJECTED COST OF REMOVAL		BOOK RESERVE AS OF MARCH 31, 2022
(1)	(2)	+	(3)	+	(4)	-	(5)	+	(6)	-	(7)	=	(8)
354.20	380,535		46,287										426,822
354.30	193,344		7,695										201,039
355.40	58,039		5,350										63,389
360.00	257,152		9,417				(84)						266,653
361.00	1,666,829		49,602										1,716,430
363.00	230,682		5,089		7		876				189		234,713
364.00	6,972		1,095				4,726						3,341
371.30	48,078		5,649										53,726
380.00	0				49		13,354				1,312		(14,616)
396.70	16,041		17,506										33,547
TOTAL	**2,857,671**		**147,689**		**56**		**18,872**		**0**		**1,501**		**2,985,043**

AQUA PENNSYLVANIA, INC.
EAST BRADFORD OPERATIONS

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED MARCH 31, 2022

	ACCOUNT	ORIGINAL COST AS OF MARCH 31, 2021	ORIGINAL COST AS OF MARCH 31, 2022	ANNUAL ACCRUAL RATE		ANNUAL ACCRUAL AMOUNT
	(1)	(2)	(3)	(4)		(5)
UTILITY PLANT IN SERVICE						
354.20	STRUCTURES AND IMPROVEMENTS - COLLECTION	1,961,298.58	1,961,298.58	2.36		46,287
354.30	STRUCTURES AND IMPROVEMENTS - PUMPING	450,011.53	450,011.53	1.71		7,695
355.40	POWER GENERATING EQUIPMENT - TREATMENT AND DISPOSAL	121,308.59	121,308.59	4.41		5,350
360.00	COLLECTION MAINS - FORCE	672,708.42	672,542.49	1.40		9,417
361.00	COLLECTION MAINS - GRAVITY	3,757,694.32	3,757,694.32	1.32		49,602
363.00	SERVICES	422,736.92	447,193.94	1.17		5,089
364.00	METERS	20,924.15	27,539.03	4.52		1,095
371.30	PUMPING EQUIPMENT - PUMPING	120,954.29	120,954.29	4.67		5,649
380.00	TREATMENT AND DISPOSAL EQUIPMENT	0.00	189,035.80	0.00		0
396.70	COMMUNICATION EQUIPMENT - SCADA	175,059.52	175,059.52	10.00	*	17,506
	TOTAL PLANT IN SERVICE	**7,702,696.32**	**7,922,638.09**			**147,689**

* ACCRUAL RATE BASED ON AMORTIZATION PERIOD

AQUA PENNSYLVANIA, INC.
EAST BRADFORD OPERATIONS

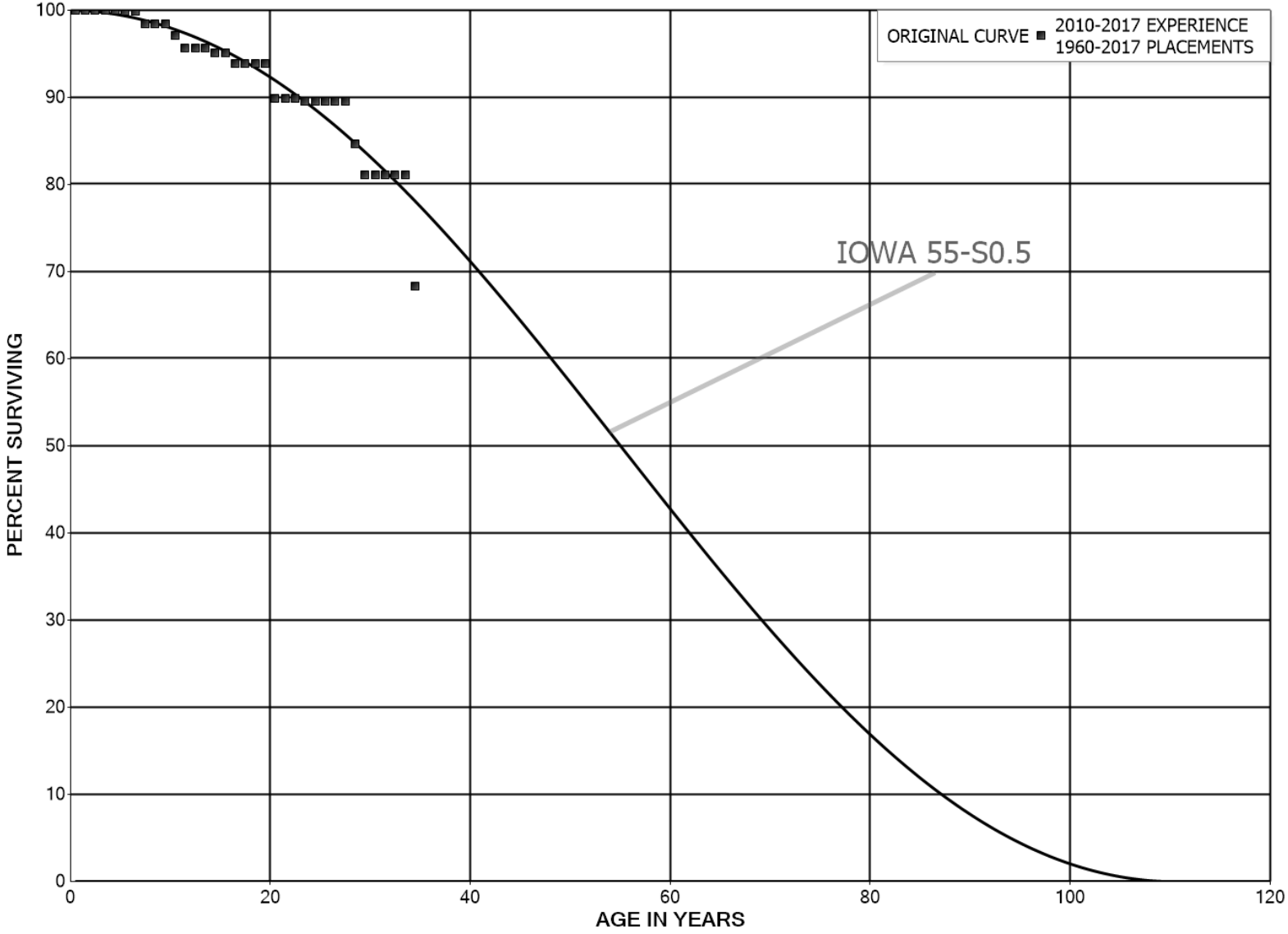
TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

	2017		2018		2019		2020		2021			
ACCOUNT	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	NET SALVAGE	SALVAGE ACCRUAL
(1)	(2) -	(3) +	(4) -	(5) +	(6) -	(7) +	(8) -	(9) +	(10) -	(11) =	(12)*	(13)=(12)/5
363.00										142.06	(142.06)	(28)
380.00										983.80	(983.80)	(197)
TOTAL	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1,125.86**	**(1,125.86)**	**(225)**

* COLUMN (12) EQUALS THE SUMMATION OF COLUMNS (2) THROUGH (11).

PART VI. SERVICE LIFE STATISTICS

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNT 354.2 STRUCTURES AND IMPROVEMENTS - COLLECTION
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 354.2 STRUCTURES AND IMPROVEMENTS - COLLECTION

ORIGINAL LIFE TABLE

PLACEMENT BAND 1960-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,257,381		0.0000	1.0000	100.00
0.5	2,098,467		0.0000	1.0000	100.00
1.5	1,878,564		0.0000	1.0000	100.00
2.5	1,878,564		0.0000	1.0000	100.00
3.5	3,297,881		0.0000	1.0000	100.00
4.5	3,313,109	5,669	0.0017	0.9983	100.00
5.5	3,307,440		0.0000	1.0000	99.83
6.5	3,293,581	45,724	0.0139	0.9861	99.83
7.5	2,386,087		0.0000	1.0000	98.44
8.5	2,456,269		0.0000	1.0000	98.44
9.5	2,617,044	36,966	0.0141	0.9859	98.44
10.5	1,202,343	18,469	0.0154	0.9846	97.05
11.5	1,247,585		0.0000	1.0000	95.56
12.5	1,267,560		0.0000	1.0000	95.56
13.5	1,267,560	6,016	0.0047	0.9953	95.56
14.5	1,306,451	536	0.0004	0.9996	95.11
15.5	1,293,169	16,982	0.0131	0.9869	95.07
16.5	301,494		0.0000	1.0000	93.82
17.5	171,166		0.0000	1.0000	93.82
18.5	170,707		0.0000	1.0000	93.82
19.5	106,996	4,502	0.0421	0.9579	93.82
20.5	75,352		0.0000	1.0000	89.87
21.5	175,864		0.0000	1.0000	89.87
22.5	130,958	517	0.0039	0.9961	89.87
23.5	130,441		0.0000	1.0000	89.52
24.5	130,441		0.0000	1.0000	89.52
25.5	99,995		0.0000	1.0000	89.52
26.5	112,249		0.0000	1.0000	89.52
27.5	112,249	6,192	0.0552	0.9448	89.52
28.5	106,058	4,413	0.0416	0.9584	84.58
29.5	12,254		0.0000	1.0000	81.06
30.5	12,254		0.0000	1.0000	81.06
31.5	12,254		0.0000	1.0000	81.06
32.5	12,254		0.0000	1.0000	81.06
33.5	12,254	1,937	0.1581	0.8419	81.06
34.5					68.25
35.5					
36.5					
37.5					
38.5					

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

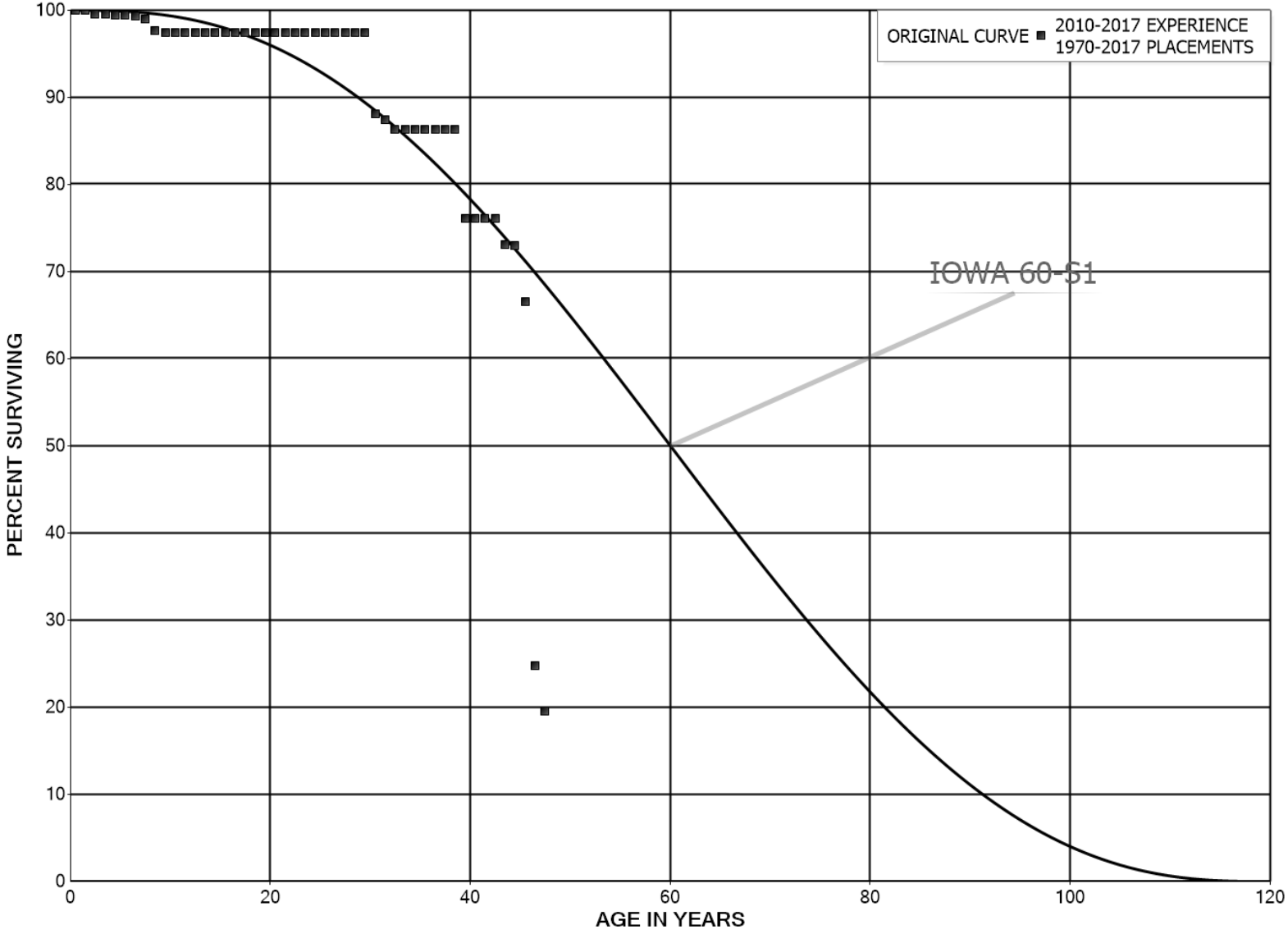
ACCOUNT 354.2 STRUCTURES AND IMPROVEMENTS - COLLECTION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1960-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5					
40.5					
41.5					
42.5					
43.5					
44.5					
45.5					
46.5					
47.5					
48.5					
49.5	9,083		0.0000		
50.5	9,083		0.0000		
51.5	9,083		0.0000		
52.5	9,083		0.0000		
53.5	9,083	880	0.0969		
54.5	8,203	2,151	0.2623		
55.5	6,051		0.0000		
56.5	6,051	1,192	0.1970		
57.5					

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNT 354.3 STRUCTURES AND IMPROVEMENTS - PUMPING
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 354.3 STRUCTURES AND IMPROVEMENTS - PUMPING

ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,946,035		0.0000	1.0000	100.00
0.5	1,798,169	812	0.0005	0.9995	100.00
1.5	1,881,083	8,566	0.0046	0.9954	99.95
2.5	2,256,892		0.0000	1.0000	99.50
3.5	2,685,113	2,709	0.0010	0.9990	99.50
4.5	1,816,131		0.0000	1.0000	99.40
5.5	2,118,481	1,768	0.0008	0.9992	99.40
6.5	2,161,928	6,716	0.0031	0.9969	99.32
7.5	2,144,545	29,171	0.0136	0.9864	99.01
8.5	1,532,146	4,094	0.0027	0.9973	97.66
9.5	1,391,007		0.0000	1.0000	97.40
10.5	881,845		0.0000	1.0000	97.40
11.5	557,791		0.0000	1.0000	97.40
12.5	528,989		0.0000	1.0000	97.40
13.5	214,927		0.0000	1.0000	97.40
14.5	38,152		0.0000	1.0000	97.40
15.5	38,152		0.0000	1.0000	97.40
16.5	38,152		0.0000	1.0000	97.40
17.5	38,152		0.0000	1.0000	97.40
18.5	38,152		0.0000	1.0000	97.40
19.5	42,388		0.0000	1.0000	97.40
20.5	42,388		0.0000	1.0000	97.40
21.5	42,388		0.0000	1.0000	97.40
22.5	11,201		0.0000	1.0000	97.40
23.5	11,201		0.0000	1.0000	97.40
24.5	29,801		0.0000	1.0000	97.40
25.5	34,264		0.0000	1.0000	97.40
26.5	102,646		0.0000	1.0000	97.40
27.5	107,815		0.0000	1.0000	97.40
28.5	118,814		0.0000	1.0000	97.40
29.5	118,814	11,431	0.0962	0.9038	97.40
30.5	107,383	811	0.0075	0.9925	88.03
31.5	192,940	2,409	0.0125	0.9875	87.37
32.5	211,931		0.0000	1.0000	86.27
33.5	207,468		0.0000	1.0000	86.27
34.5	161,528		0.0000	1.0000	86.27
35.5	145,158		0.0000	1.0000	86.27
36.5	53,415		0.0000	1.0000	86.27
37.5	16,911		0.0000	1.0000	86.27
38.5	16,911	2,002	0.1184	0.8816	86.27

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

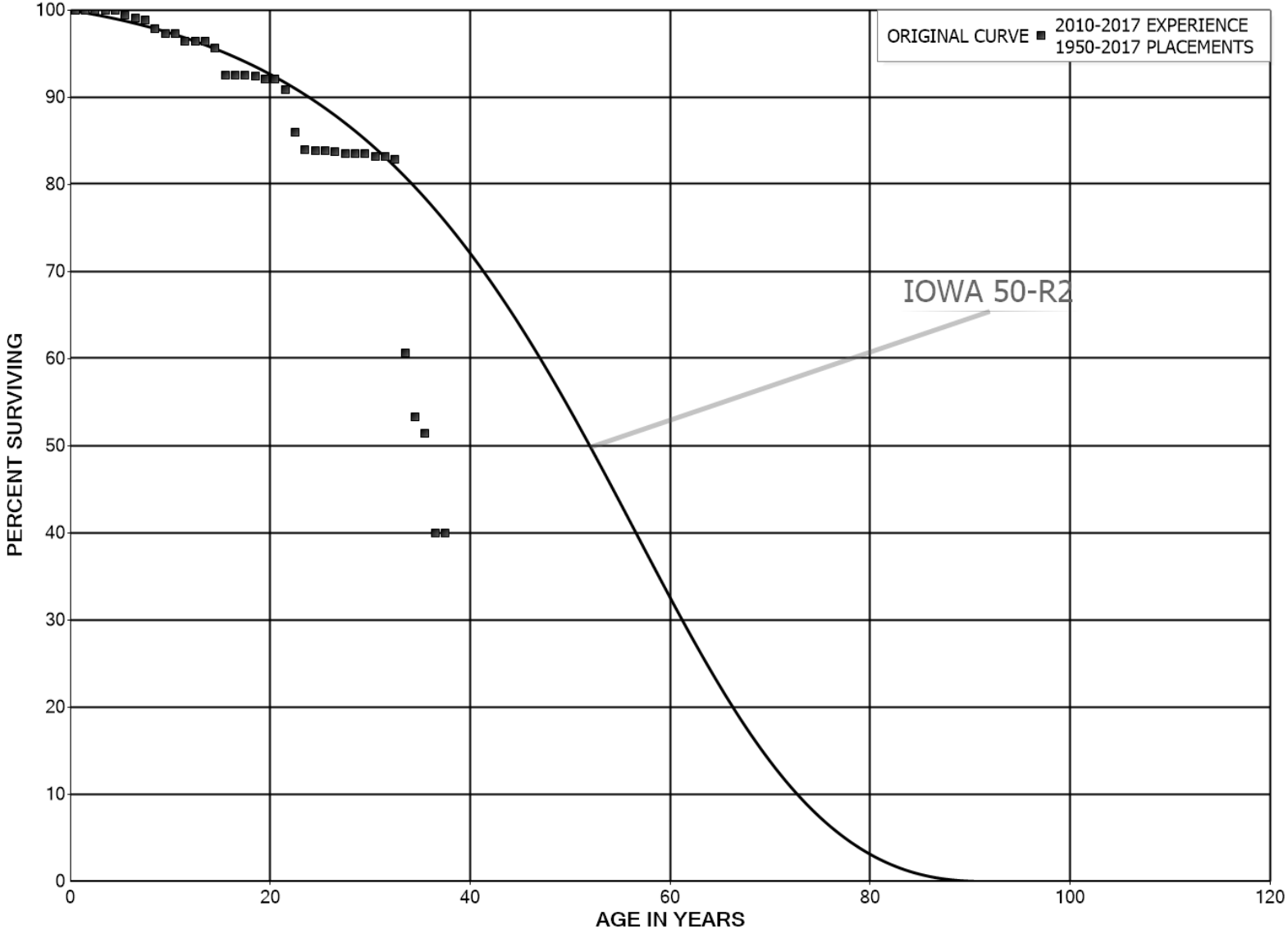
ACCOUNT 354.3 STRUCTURES AND IMPROVEMENTS - PUMPING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1970-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	84,816		0.0000	1.0000	76.06
40.5	124,012		0.0000	1.0000	76.06
41.5	124,012		0.0000	1.0000	76.06
42.5	118,224	4,624	0.0391	0.9609	76.06
43.5	113,599	225	0.0020	0.9980	73.08
44.5	45,342	4,015	0.0886	0.9114	72.94
45.5	3,892	2,443	0.6275	0.3725	66.48
46.5	1,450	305	0.2104	0.7896	24.76
47.5					19.55

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNT 354.4 STRUCTURES AND IMPROVEMENTS - TREATMENT AND DISPOSAL
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 354.4 STRUCTURES AND IMPROVEMENTS - TREATMENT AND DISPOSAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1950-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,578,187		0.0000	1.0000	100.00
0.5	6,199,355		0.0000	1.0000	100.00
1.5	5,855,261		0.0000	1.0000	100.00
2.5	5,541,007	1,050	0.0002	0.9998	100.00
3.5	6,139,511	3,928	0.0006	0.9994	99.98
4.5	6,246,905	33,379	0.0053	0.9947	99.92
5.5	6,086,693	18,604	0.0031	0.9969	99.38
6.5	5,379,490	11,225	0.0021	0.9979	99.08
7.5	9,357,452	98,278	0.0105	0.9895	98.87
8.5	6,808,266	36,315	0.0053	0.9947	97.83
9.5	6,770,210	2,864	0.0004	0.9996	97.31
10.5	6,231,635	58,111	0.0093	0.9907	97.27
11.5	5,478,941	371	0.0001	0.9999	96.36
12.5	4,984,366		0.0000	1.0000	96.36
13.5	4,948,804	37,221	0.0075	0.9925	96.36
14.5	4,139,342	133,937	0.0324	0.9676	95.63
15.5	849,694		0.0000	1.0000	92.54
16.5	538,370		0.0000	1.0000	92.54
17.5	515,020	634	0.0012	0.9988	92.54
18.5	462,361	1,597	0.0035	0.9965	92.42
19.5	1,109,863		0.0000	1.0000	92.11
20.5	1,201,958	16,374	0.0136	0.9864	92.11
21.5	1,420,538	77,073	0.0543	0.9457	90.85
22.5	2,280,284	52,790	0.0232	0.9768	85.92
23.5	1,896,916	1,098	0.0006	0.9994	83.93
24.5	2,110,119	856	0.0004	0.9996	83.88
25.5	1,958,767	2,783	0.0014	0.9986	83.85
26.5	2,097,701	4,448	0.0021	0.9979	83.73
27.5	2,106,672		0.0000	1.0000	83.55
28.5	2,051,424		0.0000	1.0000	83.55
29.5	2,564,769	10,032	0.0039	0.9961	83.55
30.5	2,419,157	1,834	0.0008	0.9992	83.23
31.5	298,968	1,105	0.0037	0.9963	83.16
32.5	259,357	69,751	0.2689	0.7311	82.86
33.5	189,606	22,856	0.1205	0.8795	60.57
34.5	111,622	3,894	0.0349	0.9651	53.27
35.5	107,728	24,054	0.2233	0.7767	51.41
36.5	46,827		0.0000	1.0000	39.93
37.5					39.93
38.5					

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

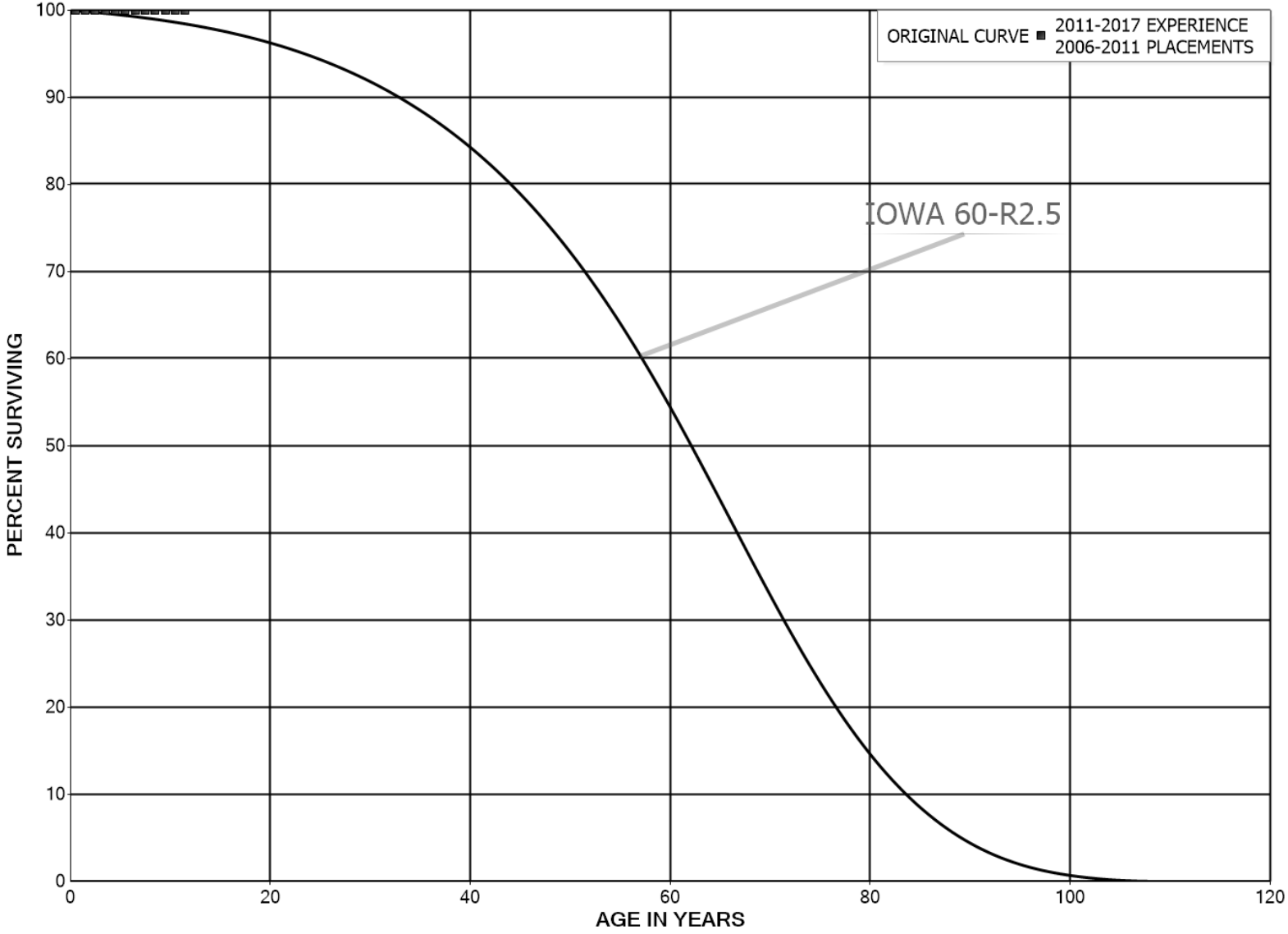
ACCOUNT 354.4 STRUCTURES AND IMPROVEMENTS - TREATMENT AND DISPOSAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1950-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	26,820		0.0000		
40.5	462,945		0.0000		
41.5	462,945	1,160	0.0025		
42.5	461,785	6,332	0.0137		
43.5	455,453	9,139	0.0201		
44.5	419,494	461	0.0011		
45.5	15,914		0.0000		
46.5	15,914	12,150	0.7635		
47.5					
48.5					
49.5					
50.5					
51.5					
52.5					
53.5					
54.5					
55.5					
56.5					
57.5					
58.5					
59.5	420,422		0.0000		
60.5	420,422	3,111	0.0074		
61.5	417,311		0.0000		
62.5	417,311		0.0000		
63.5	417,311		0.0000		
64.5	417,311		0.0000		
65.5	417,311		0.0000		
66.5	417,311	44,392	0.1064		
67.5					

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNT 354.5 STRUCTURES AND IMPROVEMENTS - RECLAIMED WATER TREATMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

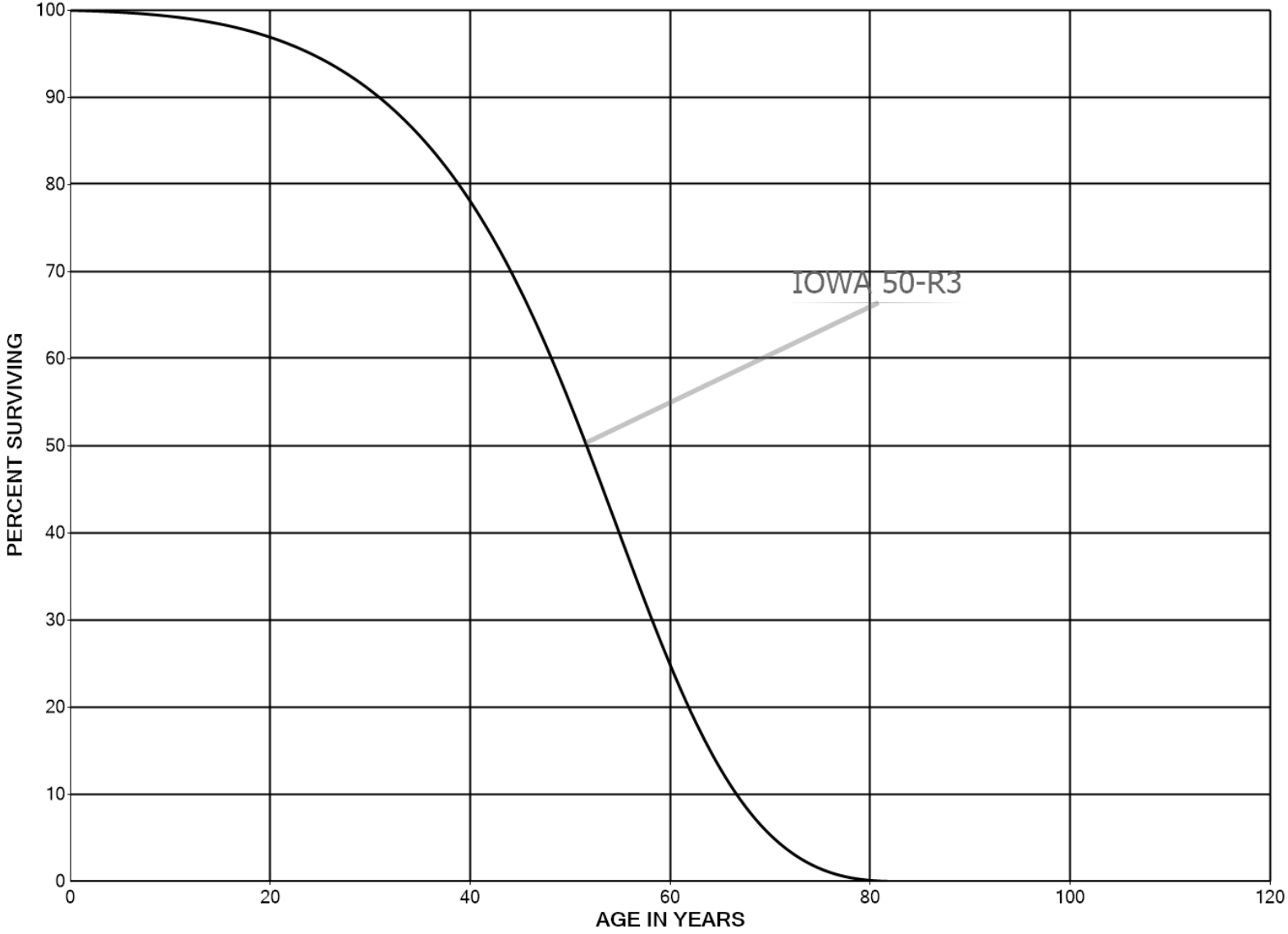
ACCOUNT 354.5 STRUCTURES AND IMPROVEMENTS - RECLAIMED WATER TREATMENT

ORIGINAL LIFE TABLE

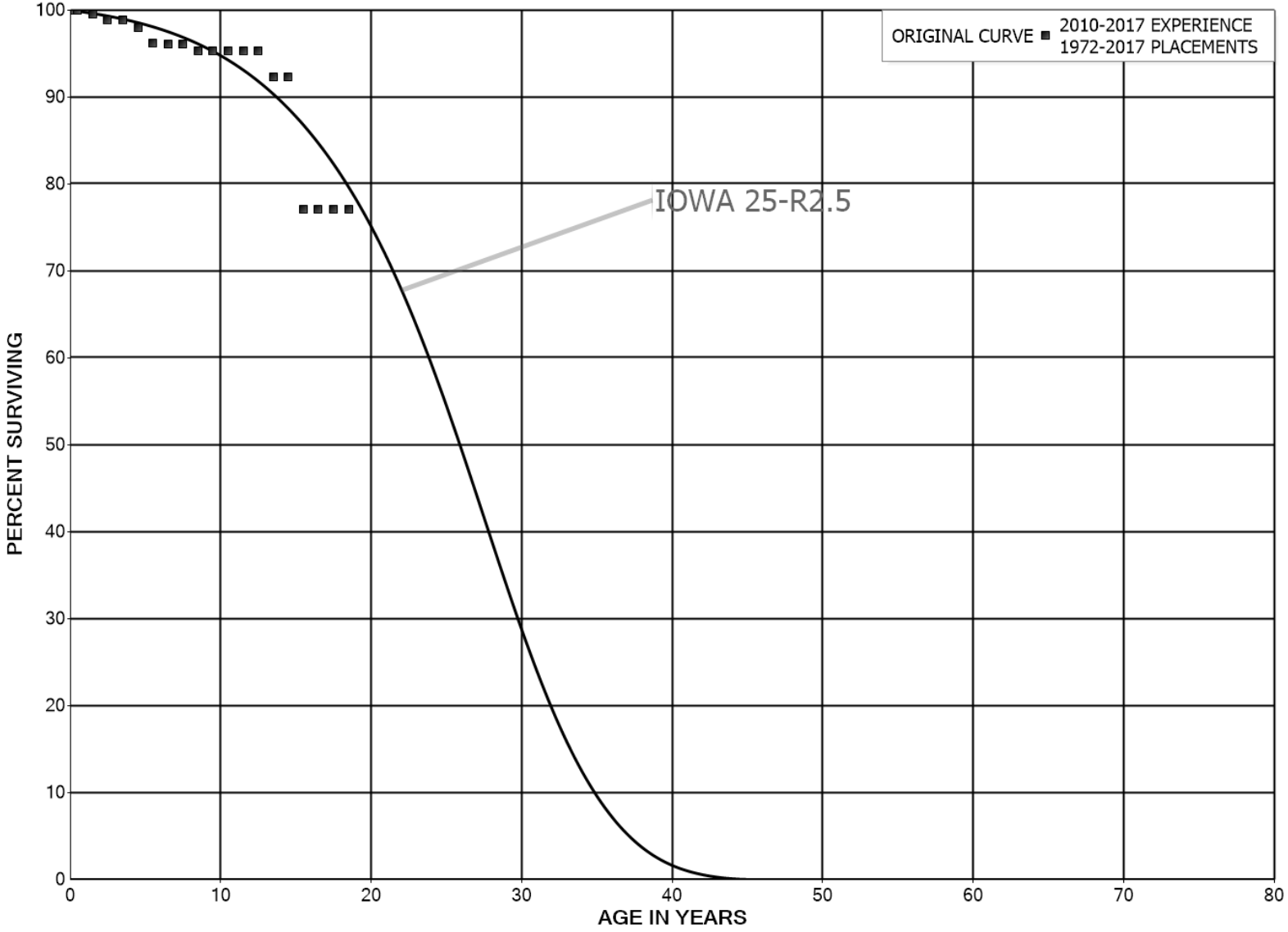
PLACEMENT BAND 2006-2011 EXPERIENCE BAND 2011-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	627		0.0000	1.0000	100.00
0.5	627		0.0000	1.0000	100.00
1.5	627		0.0000	1.0000	100.00
2.5	2,887		0.0000	1.0000	100.00
3.5	7,931		0.0000	1.0000	100.00
4.5	36,713		0.0000	1.0000	100.00
5.5	36,713		0.0000	1.0000	100.00
6.5	36,086		0.0000	1.0000	100.00
7.5	36,086		0.0000	1.0000	100.00
8.5	36,086		0.0000	1.0000	100.00
9.5	33,826		0.0000	1.0000	100.00
10.5	28,782		0.0000	1.0000	100.00
11.5					100.00

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNT 354.7 STRUCTURES AND IMPROVEMENTS - GENERAL
SMOOTH SURVIVOR CURVE



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNTS 355.2 THROUGH 355.4 POWER GENERATING EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNTS 355.2 THROUGH 355.4 POWER GENERATING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1972-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	390,273		0.0000	1.0000	100.00
0.5	416,698	1,869	0.0045	0.9955	100.00
1.5	543,479	3,867	0.0071	0.9929	99.55
2.5	494,299	0	0.0000	1.0000	98.84
3.5	534,998	4,826	0.0090	0.9910	98.84
4.5	557,098	10,166	0.0182	0.9818	97.95
5.5	543,510	543	0.0010	0.9990	96.16
6.5	476,710		0.0000	1.0000	96.07
7.5	407,872	3,410	0.0084	0.9916	96.07
8.5	398,951		0.0000	1.0000	95.26
9.5	148,398		0.0000	1.0000	95.26
10.5	141,345		0.0000	1.0000	95.26
11.5	101,287		0.0000	1.0000	95.26
12.5	101,287	3,214	0.0317	0.9683	95.26
13.5	98,074		0.0000	1.0000	92.24
14.5	98,007	16,131	0.1646	0.8354	92.24
15.5	128,165		0.0000	1.0000	77.06
16.5	128,165		0.0000	1.0000	77.06
17.5	120,000		0.0000	1.0000	77.06
18.5					77.06
19.5					
20.5					
21.5					
22.5					
23.5					
24.5					
25.5					
26.5					
27.5					
28.5					
29.5					
30.5					
31.5					
32.5					
33.5					
34.5					
35.5					
36.5					
37.5					
38.5					

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

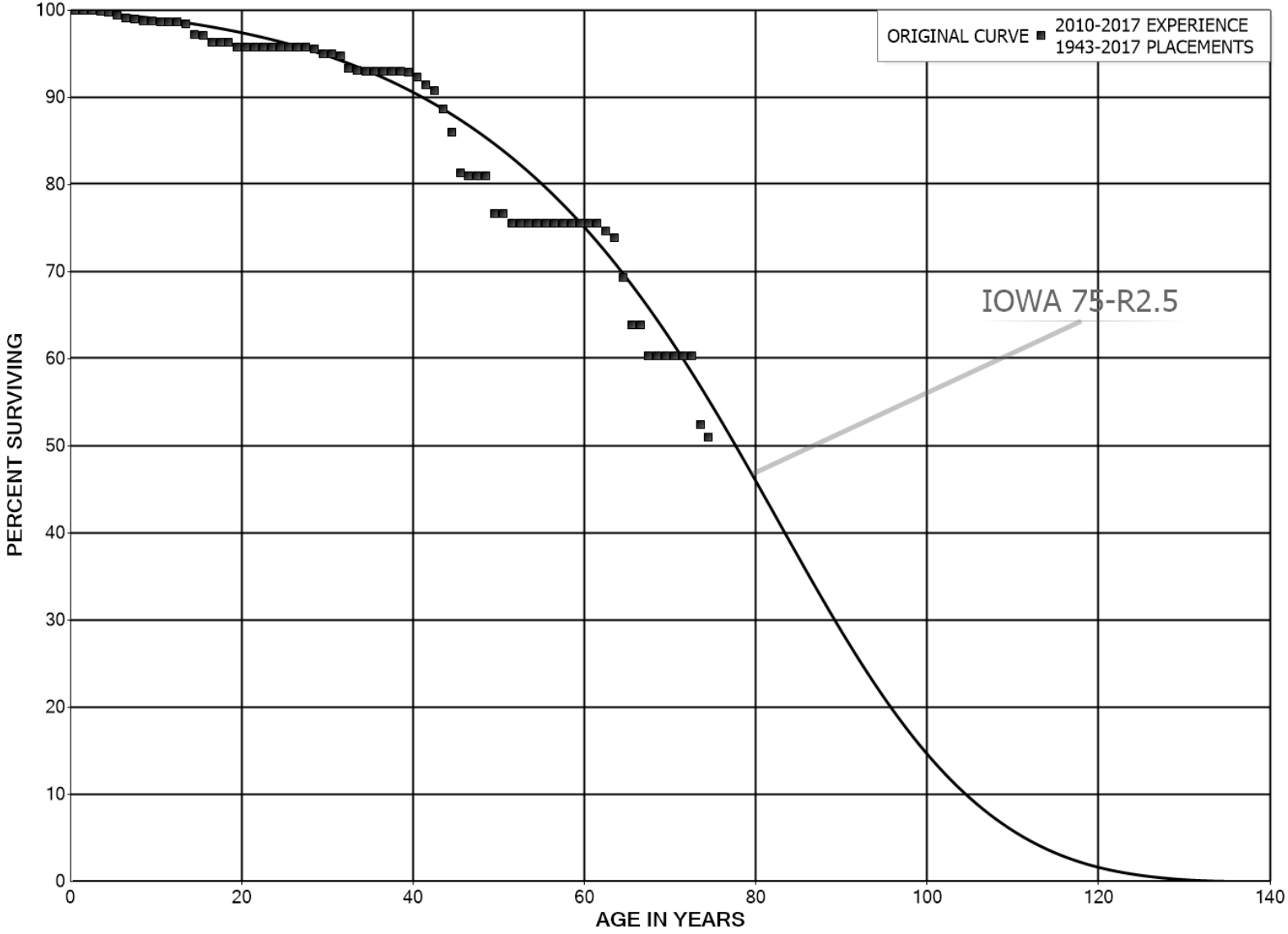
ACCOUNTS 355.2 THROUGH 355.4 POWER GENERATING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1972-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5					
40.5	13,608		0.0000		
41.5	13,608		0.0000		
42.5	13,608		0.0000		
43.5	13,608		0.0000		
44.5	13,608		0.0000		
45.5					

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNTS 360 AND 361 - COLLECTION MAINS - FORCE AND GRAVITY
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNTS 360 AND 361 - COLLECTION MAINS - FORCE AND GRAVITY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1943-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	15,996,160		0.0000	1.0000	100.00
0.5	9,817,637	0	0.0000	1.0000	100.00
1.5	10,379,970	501	0.0000	1.0000	100.00
2.5	7,903,524	17,007	0.0022	0.9978	100.00
3.5	7,120,182	602	0.0001	0.9999	99.78
4.5	6,525,126	21,411	0.0033	0.9967	99.77
5.5	6,757,519	28,312	0.0042	0.9958	99.44
6.5	6,907,416	5,271	0.0008	0.9992	99.03
7.5	11,563,424	26,078	0.0023	0.9977	98.95
8.5	12,073,642	2,036	0.0002	0.9998	98.73
9.5	10,959,708	4,776	0.0004	0.9996	98.71
10.5	12,883,334		0.0000	1.0000	98.67
11.5	13,512,472	10,916	0.0008	0.9992	98.67
12.5	7,852,014	14,897	0.0019	0.9981	98.59
13.5	4,355,890	54,378	0.0125	0.9875	98.40
14.5	5,101,734	6,826	0.0013	0.9987	97.17
15.5	5,089,997	38,849	0.0076	0.9924	97.04
16.5	5,157,762		0.0000	1.0000	96.30
17.5	4,017,926		0.0000	1.0000	96.30
18.5	4,044,470	22,047	0.0055	0.9945	96.30
19.5	2,723,063		0.0000	1.0000	95.78
20.5	2,615,272		0.0000	1.0000	95.78
21.5	2,734,655		0.0000	1.0000	95.78
22.5	1,012,152		0.0000	1.0000	95.78
23.5	1,159,517		0.0000	1.0000	95.78
24.5	1,452,252		0.0000	1.0000	95.78
25.5	1,592,077		0.0000	1.0000	95.78
26.5	2,190,183		0.0000	1.0000	95.78
27.5	1,918,013	4,463	0.0023	0.9977	95.78
28.5	2,149,972	13,121	0.0061	0.9939	95.56
29.5	2,315,956		0.0000	1.0000	94.97
30.5	3,189,169	7,385	0.0023	0.9977	94.97
31.5	4,575,534	68,924	0.0151	0.9849	94.75
32.5	4,731,241	14,002	0.0030	0.9970	93.33
33.5	4,685,663	6,089	0.0013	0.9987	93.05
34.5	4,093,664		0.0000	1.0000	92.93
35.5	3,303,952		0.0000	1.0000	92.93
36.5	1,898,586		0.0000	1.0000	92.93
37.5	787,007		0.0000	1.0000	92.93
38.5	748,261	675	0.0009	0.9991	92.93

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

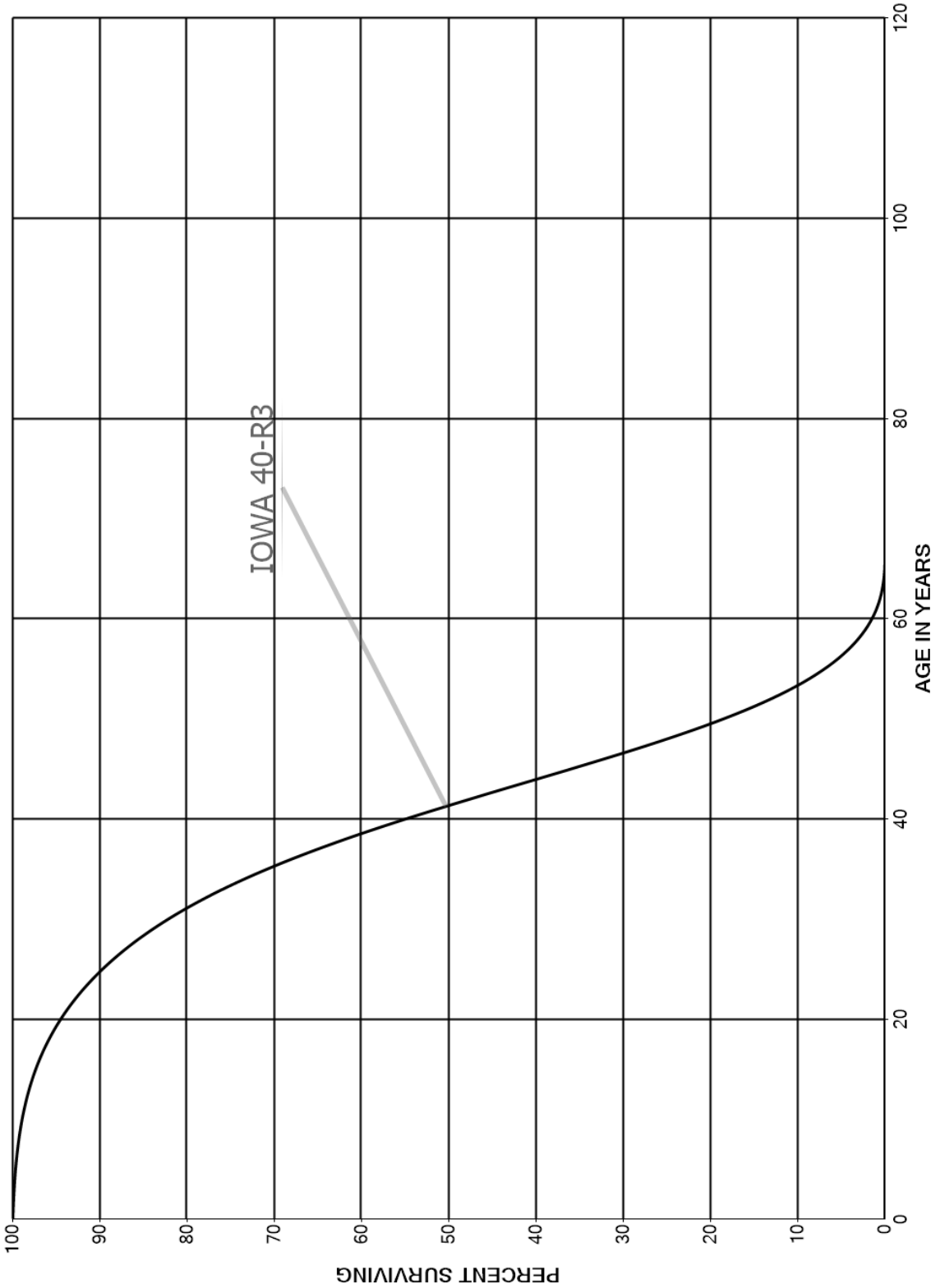
ACCOUNTS 360 AND 361 - COLLECTION MAINS - FORCE AND GRAVITY

ORIGINAL LIFE TABLE, CONT.

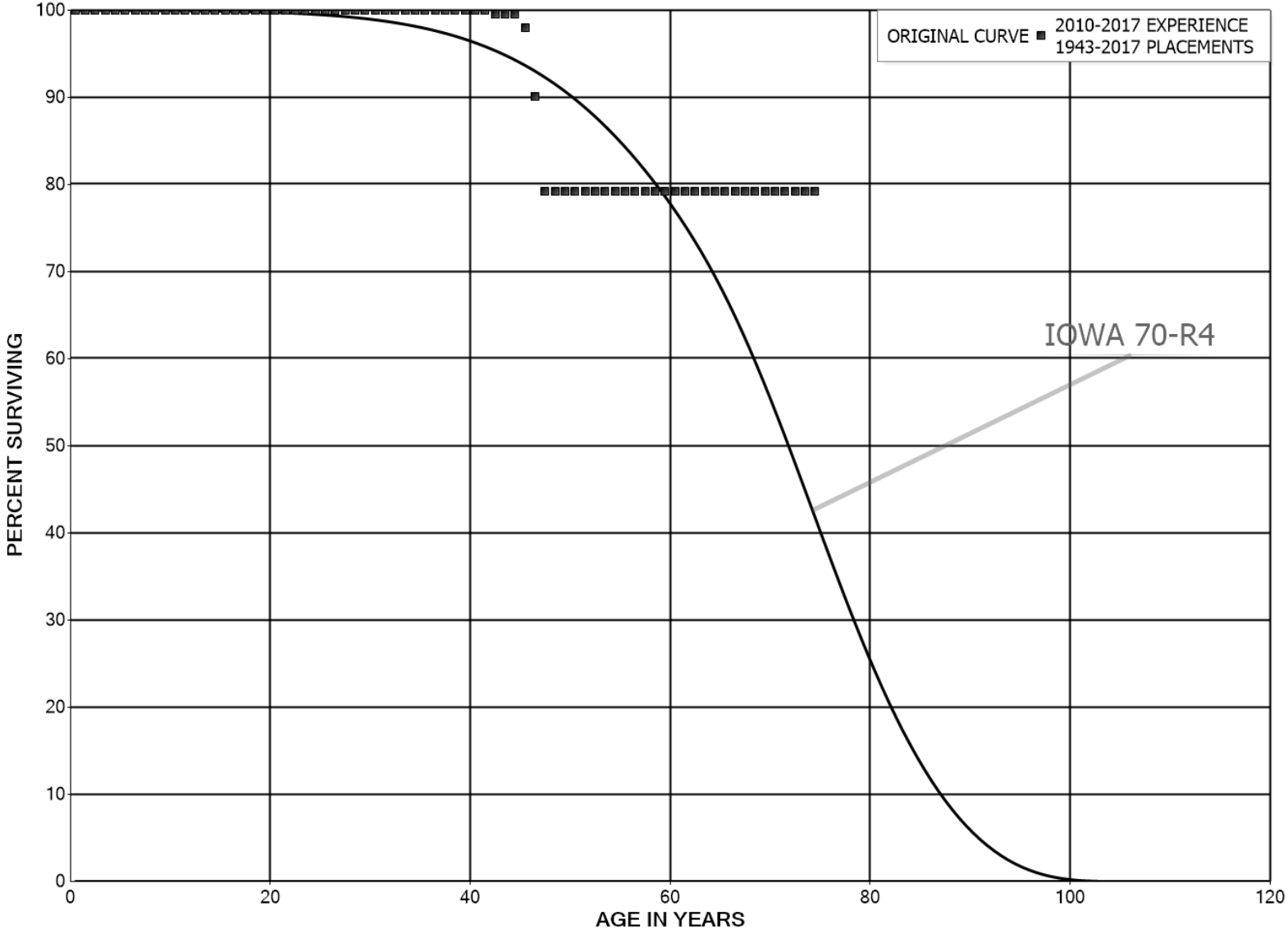
PLACEMENT BAND 1943-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,327,693	8,451	0.0064	0.9936	92.84
40.5	2,188,537	20,857	0.0095	0.9905	92.25
41.5	2,301,907	15,115	0.0066	0.9934	91.37
42.5	2,191,376	52,787	0.0241	0.9759	90.77
43.5	2,133,054	62,534	0.0293	0.9707	88.59
44.5	1,453,359	79,155	0.0545	0.9455	85.99
45.5	449,770	1,695	0.0038	0.9962	81.31
46.5	173,512		0.0000	1.0000	81.00
47.5	108,439		0.0000	1.0000	81.00
48.5	108,439	5,909	0.0545	0.9455	81.00
49.5	122,967		0.0000	1.0000	76.59
50.5	133,941	1,870	0.0140	0.9860	76.59
51.5	207,546		0.0000	1.0000	75.52
52.5	50,943		0.0000	1.0000	75.52
53.5	50,943		0.0000	1.0000	75.52
54.5	63,623		0.0000	1.0000	75.52
55.5	44,091		0.0000	1.0000	75.52
56.5	59,997		0.0000	1.0000	75.52
57.5	23,654		0.0000	1.0000	75.52
58.5	12,681		0.0000	1.0000	75.52
59.5	600,366		0.0000	1.0000	75.52
60.5	600,366	12	0.0000	1.0000	75.52
61.5	642,094	8,105	0.0126	0.9874	75.52
62.5	579,569	5,613	0.0097	0.9903	74.56
63.5	573,956	35,569	0.0620	0.9380	73.84
64.5	538,387	41,982	0.0780	0.9220	69.26
65.5	496,404	493	0.0010	0.9990	63.86
66.5	536,053	29,911	0.0558	0.9442	63.80
67.5	40,141		0.0000	1.0000	60.24
68.5	40,141		0.0000	1.0000	60.24
69.5	40,141		0.0000	1.0000	60.24
70.5	40,141		0.0000	1.0000	60.24
71.5	58,091		0.0000	1.0000	60.24
72.5	40,141	5,234	0.1304	0.8696	60.24
73.5	34,907	932	0.0267	0.9733	52.39
74.5					50.99

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNT 362 SPECIAL COLLECTING STRUCTURES
SMOOTH SURVIVOR CURVE



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNT 363 SERVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 363 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1943-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,511,339		0.0000	1.0000	100.00
0.5	1,322,032		0.0000	1.0000	100.00
1.5	1,258,144		0.0000	1.0000	100.00
2.5	1,064,617		0.0000	1.0000	100.00
3.5	1,016,113		0.0000	1.0000	100.00
4.5	989,078		0.0000	1.0000	100.00
5.5	1,100,135		0.0000	1.0000	100.00
6.5	1,102,716		0.0000	1.0000	100.00
7.5	3,362,564		0.0000	1.0000	100.00
8.5	3,625,685	775	0.0002	0.9998	100.00
9.5	3,552,572		0.0000	1.0000	99.98
10.5	3,859,193		0.0000	1.0000	99.98
11.5	3,844,684		0.0000	1.0000	99.98
12.5	1,370,315		0.0000	1.0000	99.98
13.5	1,056,916		0.0000	1.0000	99.98
14.5	1,066,882		0.0000	1.0000	99.98
15.5	1,067,717		0.0000	1.0000	99.98
16.5	779,784		0.0000	1.0000	99.98
17.5	681,287		0.0000	1.0000	99.98
18.5	406,255		0.0000	1.0000	99.98
19.5	254,947		0.0000	1.0000	99.98
20.5	127,825		0.0000	1.0000	99.98
21.5	133,448		0.0000	1.0000	99.98
22.5	79,549		0.0000	1.0000	99.98
23.5	146,334		0.0000	1.0000	99.98
24.5	169,875		0.0000	1.0000	99.98
25.5	296,931		0.0000	1.0000	99.98
26.5	284,248		0.0000	1.0000	99.98
27.5	472,422		0.0000	1.0000	99.98
28.5	1,065,631		0.0000	1.0000	99.98
29.5	1,374,998		0.0000	1.0000	99.98
30.5	1,375,420		0.0000	1.0000	99.98
31.5	1,410,267		0.0000	1.0000	99.98
32.5	1,364,838		0.0000	1.0000	99.98
33.5	950,870		0.0000	1.0000	99.98
34.5	871,429		0.0000	1.0000	99.98
35.5	836,245		0.0000	1.0000	99.98
36.5	805,933		0.0000	1.0000	99.98
37.5	694,345		0.0000	1.0000	99.98
38.5	681,103		0.0000	1.0000	99.98

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

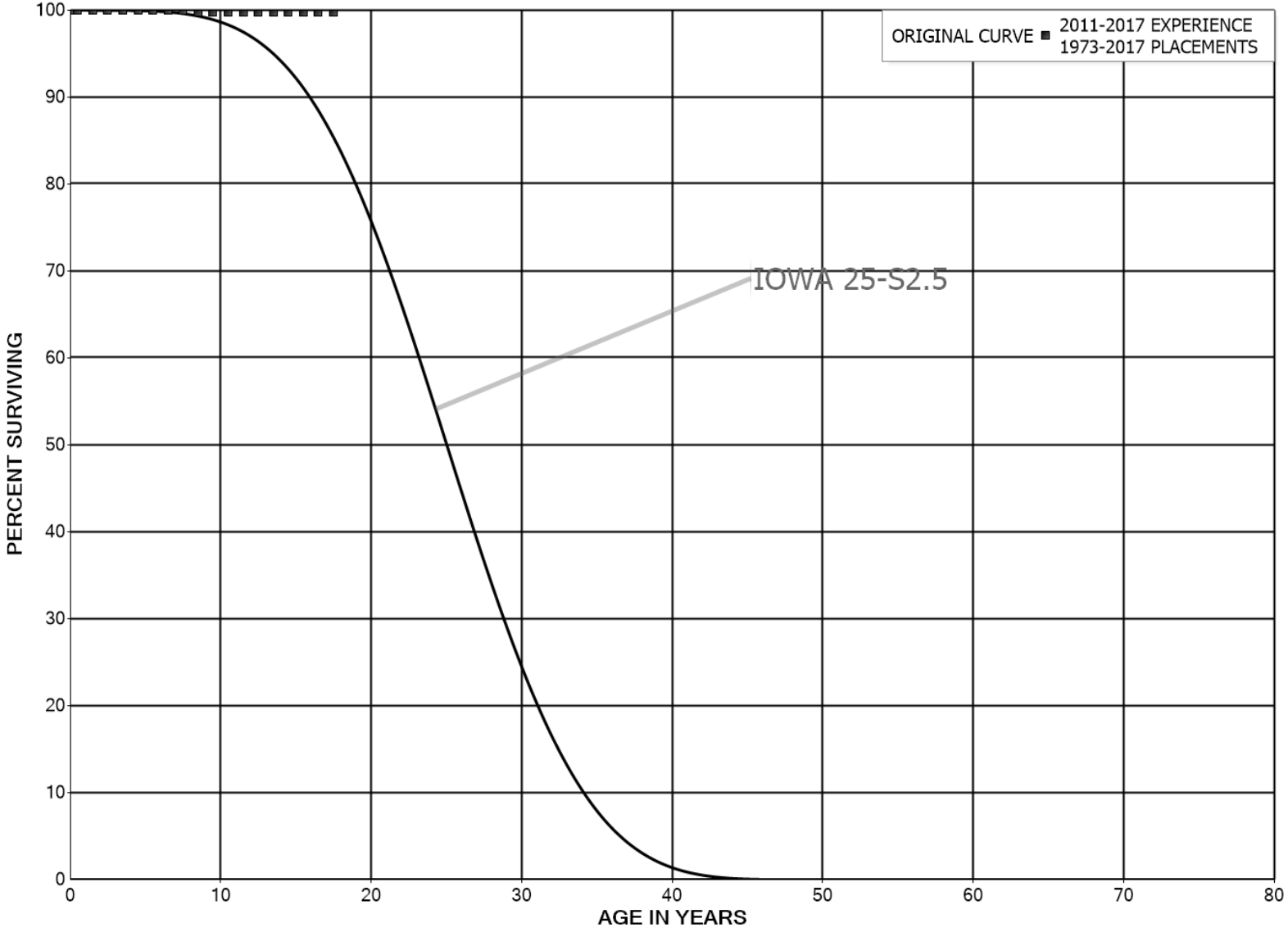
ACCOUNT 363 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1943-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	588,590		0.0000	1.0000	99.98
40.5	521,955		0.0000	1.0000	99.98
41.5	376,113	1,782	0.0047	0.9953	99.98
42.5	188,525		0.0000	1.0000	99.50
43.5	66,015		0.0000	1.0000	99.50
44.5	61,544	960	0.0156	0.9844	99.50
45.5	11,861	957	0.0807	0.9193	97.95
46.5	10,074	1,217	0.1208	0.8792	90.05
47.5	3,076		0.0000	1.0000	79.17
48.5	3,076		0.0000	1.0000	79.17
49.5	5,373		0.0000	1.0000	79.17
50.5	9,689		0.0000	1.0000	79.17
51.5	14,235		0.0000	1.0000	79.17
52.5	8,302		0.0000	1.0000	79.17
53.5	8,302		0.0000	1.0000	79.17
54.5	12,475		0.0000	1.0000	79.17
55.5	10,786		0.0000	1.0000	79.17
56.5	15,947		0.0000	1.0000	79.17
57.5	8,490		0.0000	1.0000	79.17
58.5	4,173		0.0000	1.0000	79.17
59.5	6,337		0.0000	1.0000	79.17
60.5	6,337		0.0000	1.0000	79.17
61.5	13,817		0.0000	1.0000	79.17
62.5	2,164		0.0000	1.0000	79.17
63.5	2,164		0.0000	1.0000	79.17
64.5	2,164		0.0000	1.0000	79.17
65.5	2,164		0.0000	1.0000	79.17
66.5	18,061		0.0000	1.0000	79.17
67.5	15,897		0.0000	1.0000	79.17
68.5	15,897		0.0000	1.0000	79.17
69.5	15,897		0.0000	1.0000	79.17
70.5	15,897		0.0000	1.0000	79.17
71.5	21,412		0.0000	1.0000	79.17
72.5	15,897		0.0000	1.0000	79.17
73.5	15,897		0.0000	1.0000	79.17
74.5					79.17

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNT 364 METERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 364 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1973-2017 EXPERIENCE BAND 2011-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	40,826		0.0000	1.0000	100.00
0.5	20,552		0.0000	1.0000	100.00
1.5	50,096		0.0000	1.0000	100.00
2.5	51,189		0.0000	1.0000	100.00
3.5	56,956		0.0000	1.0000	100.00
4.5	57,573		0.0000	1.0000	100.00
5.5	57,899		0.0000	1.0000	100.00
6.5	60,884		0.0000	1.0000	100.00
7.5	114,648	326	0.0028	0.9972	100.00
8.5	97,053		0.0000	1.0000	99.72
9.5	75,128		0.0000	1.0000	99.72
10.5	68,787		0.0000	1.0000	99.72
11.5	68,787		0.0000	1.0000	99.72
12.5	68,787		0.0000	1.0000	99.72
13.5	65,802		0.0000	1.0000	99.72
14.5	3,828		0.0000	1.0000	99.72
15.5	3,828		0.0000	1.0000	99.72
16.5	3,828		0.0000	1.0000	99.72
17.5					99.72
18.5					
19.5					
20.5					
21.5					
22.5					
23.5					
24.5					
25.5					
26.5					
27.5					
28.5					
29.5					
30.5					
31.5					
32.5					
33.5					
34.5					
35.5					
36.5					
37.5	710		0.0000		
38.5	710		0.0000		

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

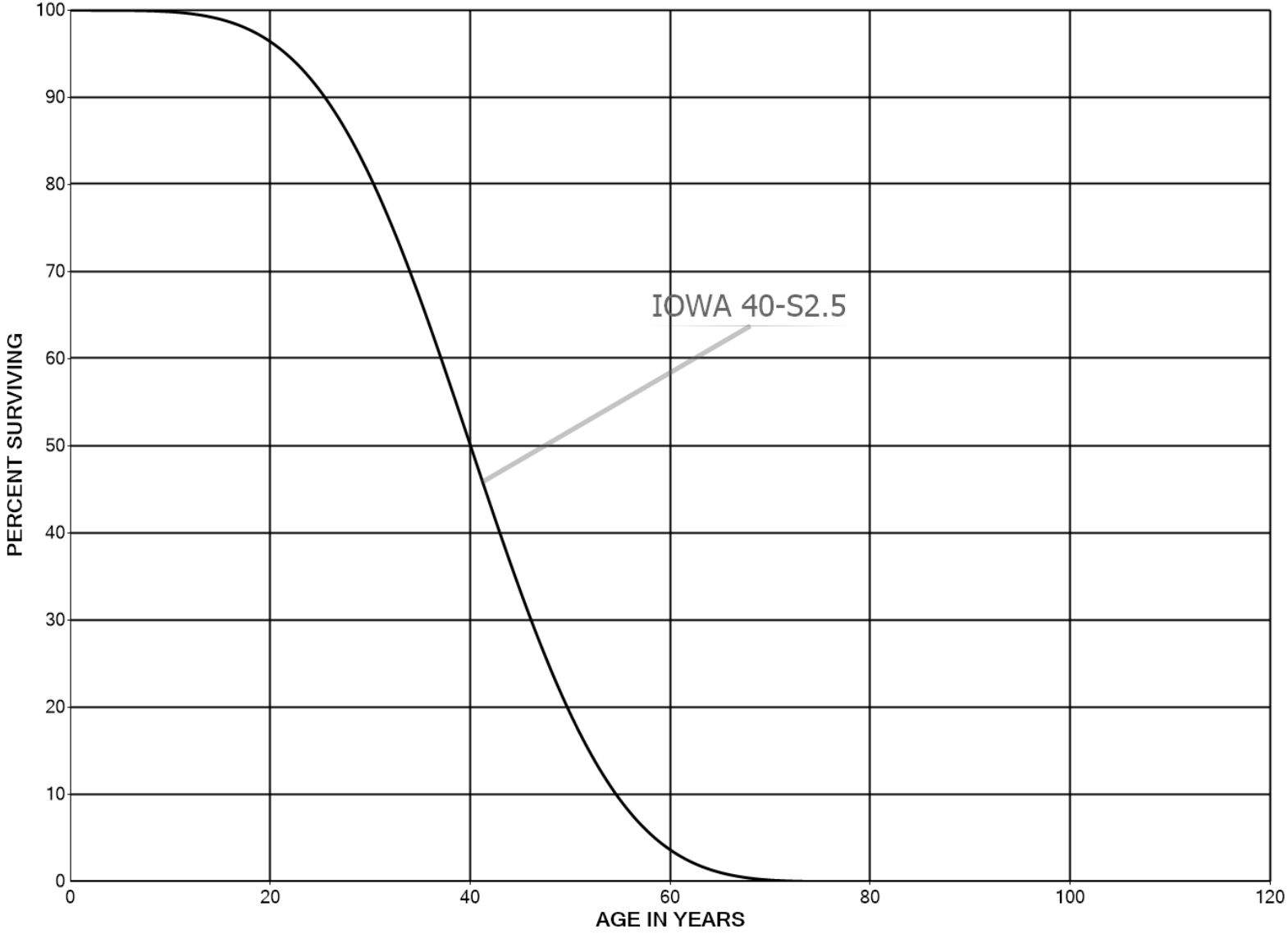
ACCOUNT 364 METERS

ORIGINAL LIFE TABLE, CONT.

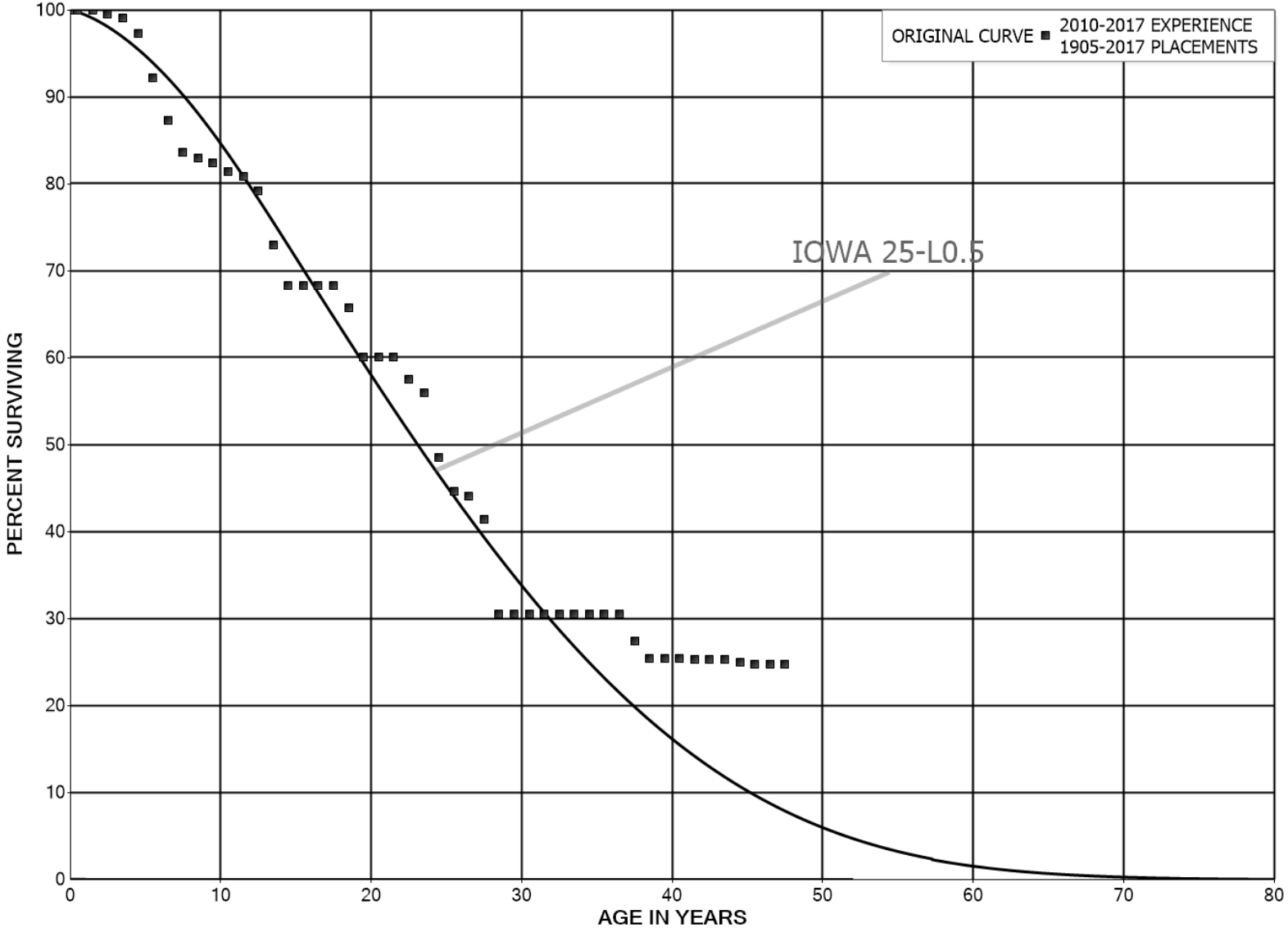
PLACEMENT BAND 1973-2017 EXPERIENCE BAND 2011-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	710		0.0000		
40.5	710		0.0000		
41.5	710		0.0000		
42.5	710		0.0000		
43.5	710		0.0000		
44.5					

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNT 370 RECEIVING WELLS
SMOOTH SURVIVOR CURVE



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNTS 371.3 AND 371.5 PUMPING EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNTS 371.3 AND 371.5 PUMPING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1905-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,397,816		0.0000	1.0000	100.00
0.5	4,092,747	952	0.0002	0.9998	100.00
1.5	3,615,772	18,684	0.0052	0.9948	99.98
2.5	3,097,690	12,096	0.0039	0.9961	99.46
3.5	2,633,036	48,269	0.0183	0.9817	99.07
4.5	2,413,995	125,611	0.0520	0.9480	97.26
5.5	2,274,801	122,151	0.0537	0.9463	92.19
6.5	1,755,020	72,135	0.0411	0.9589	87.24
7.5	4,117,720	33,901	0.0082	0.9918	83.66
8.5	3,105,571	20,505	0.0066	0.9934	82.97
9.5	2,959,009	37,675	0.0127	0.9873	82.42
10.5	2,872,624	20,575	0.0072	0.9928	81.37
11.5	2,799,081	55,428	0.0198	0.9802	80.79
12.5	186,364	14,808	0.0795	0.9205	79.19
13.5	200,094	12,768	0.0638	0.9362	72.90
14.5	189,298		0.0000	1.0000	68.25
15.5	1,171,780		0.0000	1.0000	68.25
16.5	1,047,009		0.0000	1.0000	68.25
17.5	1,037,742	38,624	0.0372	0.9628	68.25
18.5	31,583	2,693	0.0853	0.9147	65.71
19.5	43,137		0.0000	1.0000	60.10
20.5	81,726		0.0000	1.0000	60.10
21.5	70,074	3,051	0.0435	0.9565	60.10
22.5	66,671	1,841	0.0276	0.9724	57.49
23.5	64,830	8,546	0.1318	0.8682	55.90
24.5	56,285	4,525	0.0804	0.9196	48.53
25.5	51,760	621	0.0120	0.9880	44.63
26.5	51,139	3,081	0.0602	0.9398	44.09
27.5	42,235	11,195	0.2651	0.7349	41.44
28.5	17,281		0.0000	1.0000	30.45
29.5	138,140		0.0000	1.0000	30.45
30.5	7,478		0.0000	1.0000	30.45
31.5	25,429		0.0000	1.0000	30.45
32.5	25,429		0.0000	1.0000	30.45
33.5	25,429		0.0000	1.0000	30.45
34.5	31,213		0.0000	1.0000	30.45
35.5	31,213		0.0000	1.0000	30.45
36.5	30,249	2,993	0.0990	0.9010	30.45
37.5	27,633	2,021	0.0731	0.9269	27.44
38.5	25,613		0.0000	1.0000	25.43

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNTS 371.3 AND 371.5 PUMPING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	75,029		0.0000	1.0000	25.43
40.5	75,029	555	0.0074	0.9926	25.43
41.5	74,474		0.0000	1.0000	25.25
42.5	73,704		0.0000	1.0000	25.25
43.5	73,704	739	0.0100	0.9900	25.25
44.5	72,966	720	0.0099	0.9901	24.99
45.5	78,528		0.0000	1.0000	24.75
46.5	78,528		0.0000	1.0000	24.75
47.5					24.75
48.5					
49.5					
50.5					
51.5					
52.5					
53.5					
54.5					
55.5					
56.5					
57.5					
58.5					
59.5					
60.5					
61.5					
62.5					
63.5					
64.5					
65.5					
66.5					
67.5					
68.5					
69.5					
70.5					
71.5					
72.5					
73.5					
74.5					
75.5					
76.5					
77.5					
78.5					

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

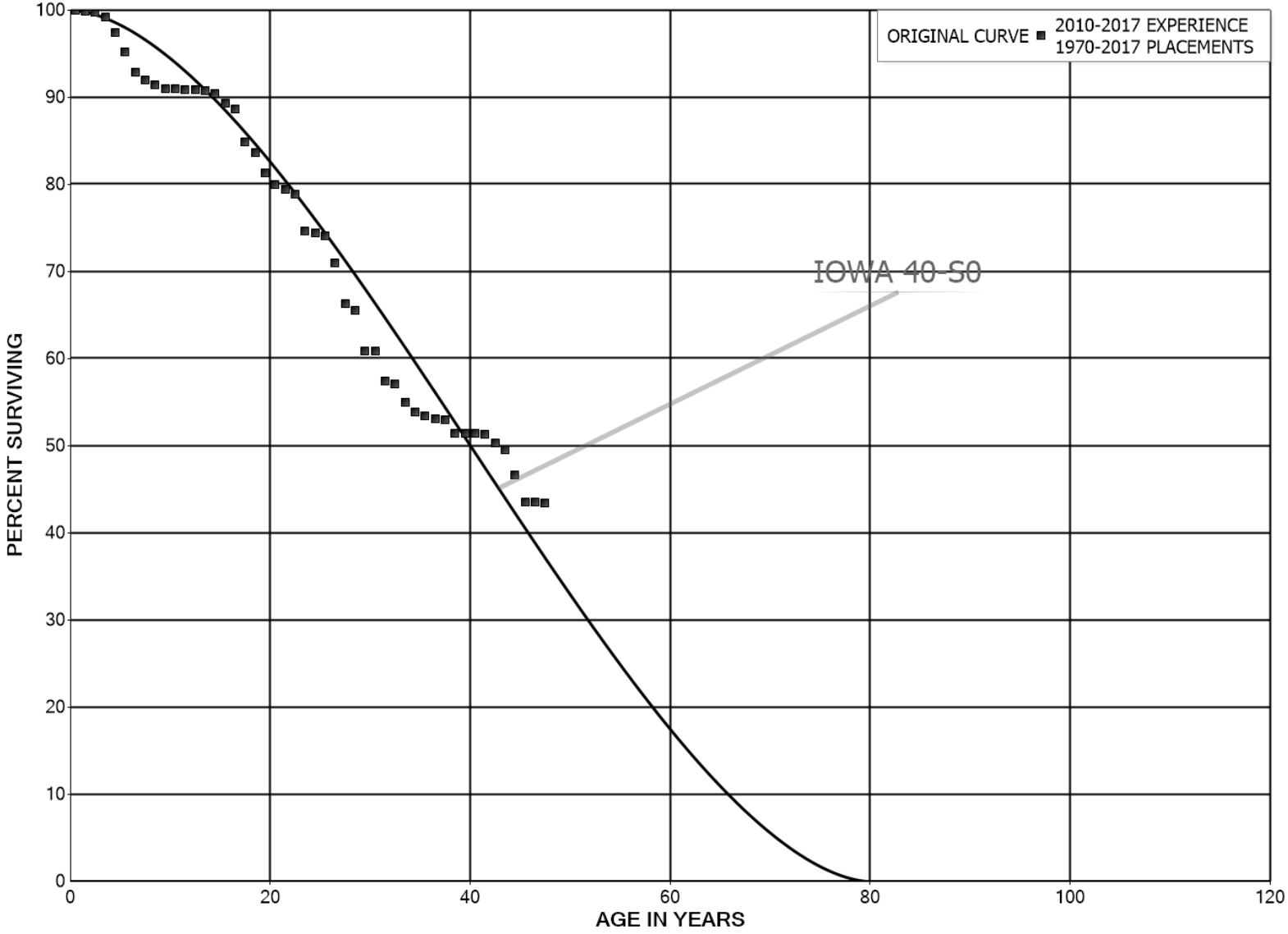
ACCOUNTS 371.3 AND 371.5 PUMPING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5					
80.5					
81.5					
82.5					
83.5					
84.5					
85.5					
86.5					
87.5					
88.5					
89.5					
90.5					
91.5					
92.5					
93.5					
94.5					
95.5					
96.5					
97.5					
98.5					
99.5					
100.5					
101.5					
102.5					
103.5					
104.5	209,621		0.0000		
105.5	209,621		0.0000		
106.5	209,621		0.0000		
107.5	209,621	171	0.0008		
108.5	209,449	611	0.0029		
109.5	208,838		0.0000		
110.5	208,838	358	0.0017		
111.5	208,480	488	0.0023		
112.5					

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNT 380 TREATMENT AND DISPOSAL EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 380 TREATMENT AND DISPOSAL EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	13,621,639		0.0000	1.0000	100.00
0.5	8,927,926	13,388	0.0015	0.9985	100.00
1.5	5,461,305	7,760	0.0014	0.9986	99.85
2.5	2,738,060	13,642	0.0050	0.9950	99.71
3.5	2,308,322	43,518	0.0189	0.9811	99.21
4.5	2,077,670	47,140	0.0227	0.9773	97.34
5.5	1,863,779	44,228	0.0237	0.9763	95.13
6.5	1,364,357	12,858	0.0094	0.9906	92.87
7.5	3,936,063	27,676	0.0070	0.9930	92.00
8.5	3,594,706	14,803	0.0041	0.9959	91.35
9.5	5,387,317	651	0.0001	0.9999	90.98
10.5	5,313,389	8,168	0.0015	0.9985	90.97
11.5	5,251,372	537	0.0001	0.9999	90.83
12.5	4,182,224	5,815	0.0014	0.9986	90.82
13.5	4,173,673	15,874	0.0038	0.9962	90.69
14.5	1,420,554	16,236	0.0114	0.9886	90.35
15.5	416,396	3,225	0.0077	0.9923	89.31
16.5	478,183	20,293	0.0424	0.9576	88.62
17.5	465,660	6,990	0.0150	0.9850	84.86
18.5	965,467	26,904	0.0279	0.9721	83.59
19.5	2,187,839	34,683	0.0159	0.9841	81.26
20.5	2,188,728	16,804	0.0077	0.9923	79.97
21.5	2,209,278	14,350	0.0065	0.9935	79.35
22.5	879,147	47,460	0.0540	0.9460	78.84
23.5	711,084	1,801	0.0025	0.9975	74.58
24.5	1,007,851	4,204	0.0042	0.9958	74.39
25.5	708,877	30,315	0.0428	0.9572	74.08
26.5	160,048	10,528	0.0658	0.9342	70.92
27.5	300,605	3,491	0.0116	0.9884	66.25
28.5	316,039	22,313	0.0706	0.9294	65.48
29.5	263,224		0.0000	1.0000	60.86
30.5	395,542	22,157	0.0560	0.9440	60.86
31.5	265,814	1,978	0.0074	0.9926	57.45
32.5	731,115	26,806	0.0367	0.9633	57.02
33.5	670,214	13,867	0.0207	0.9793	54.93
34.5	614,752	4,770	0.0078	0.9922	53.79
35.5	730,592	4,945	0.0068	0.9932	53.38
36.5	721,235	251	0.0003	0.9997	53.02
37.5	930,596	27,462	0.0295	0.9705	53.00
38.5	892,915	53	0.0001	0.9999	51.43

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

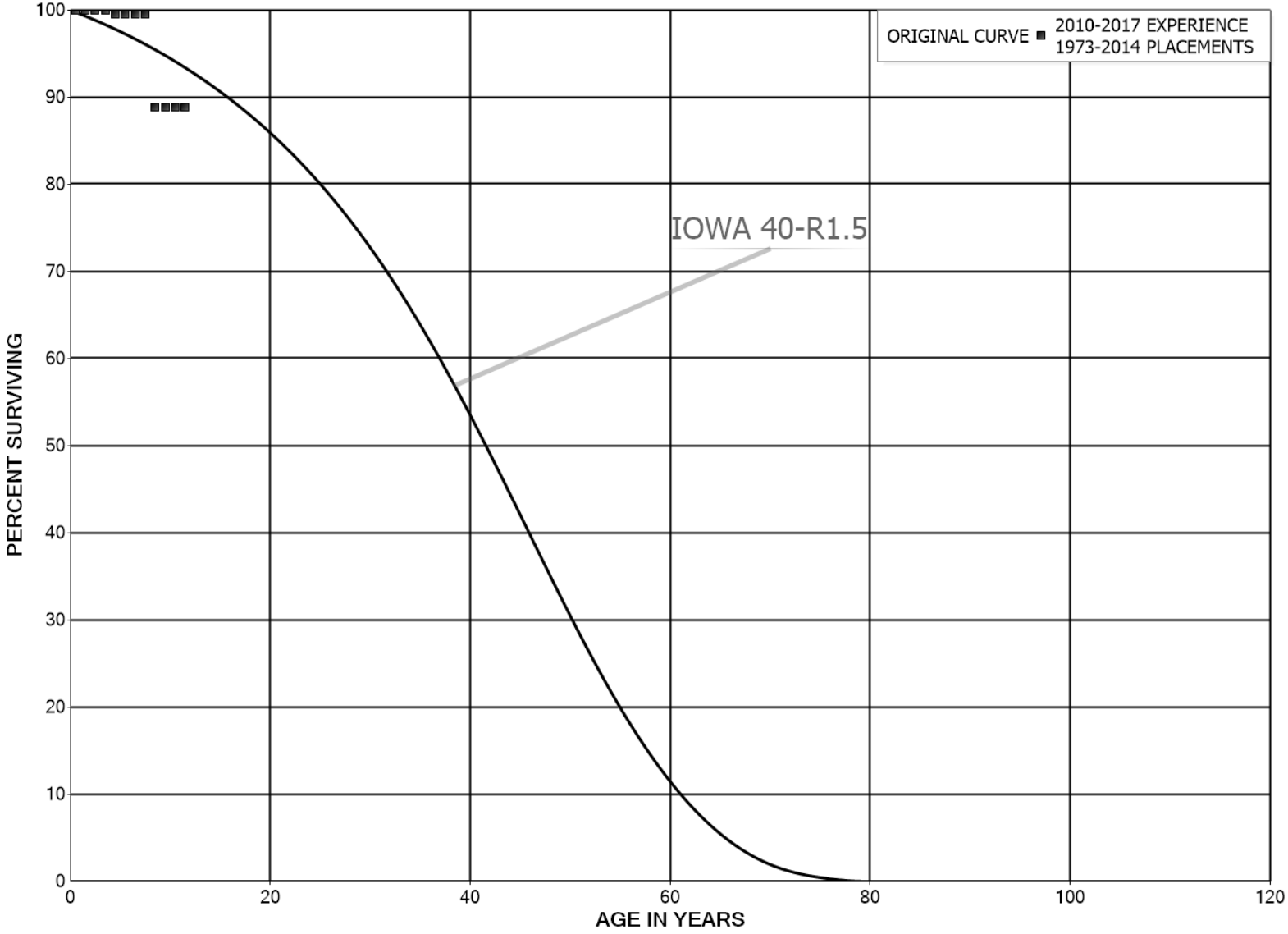
ACCOUNT 380 TREATMENT AND DISPOSAL EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1970-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,168,274	134	0.0001	0.9999	51.43
40.5	1,172,732	4,299	0.0037	0.9963	51.42
41.5	1,168,433	22,069	0.0189	0.9811	51.24
42.5	1,146,365	18,264	0.0159	0.9841	50.27
43.5	990,877	56,252	0.0568	0.9432	49.47
44.5	684,491	45,609	0.0666	0.9334	46.66
45.5	74,364		0.0000	1.0000	43.55
46.5	74,364	254	0.0034	0.9966	43.55
47.5					43.40

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNTS 381.4 AND 381.5 PLANT SEWERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNTS 381.4 AND 381.5 PLANT SEWERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1973-2014 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	48,618		0.0000	1.0000	100.00
0.5	59,837		0.0000	1.0000	100.00
1.5	72,616		0.0000	1.0000	100.00
2.5	96,852		0.0000	1.0000	100.00
3.5	118,414	584	0.0049	0.9951	100.00
4.5	86,095		0.0000	1.0000	99.51
5.5	86,095		0.0000	1.0000	99.51
6.5	86,095		0.0000	1.0000	99.51
7.5	83,846	8,988	0.1072	0.8928	99.51
8.5	63,640		0.0000	1.0000	88.84
9.5	51,445		0.0000	1.0000	88.84
10.5	27,208		0.0000	1.0000	88.84
11.5					88.84
12.5					
13.5					
14.5					
15.5					
16.5					
17.5					
18.5					
19.5					
20.5					
21.5					
22.5					
23.5					
24.5					
25.5					
26.5					
27.5					
28.5					
29.5					
30.5					
31.5					
32.5					
33.5					
34.5					
35.5					
36.5					
37.5					
38.5					

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

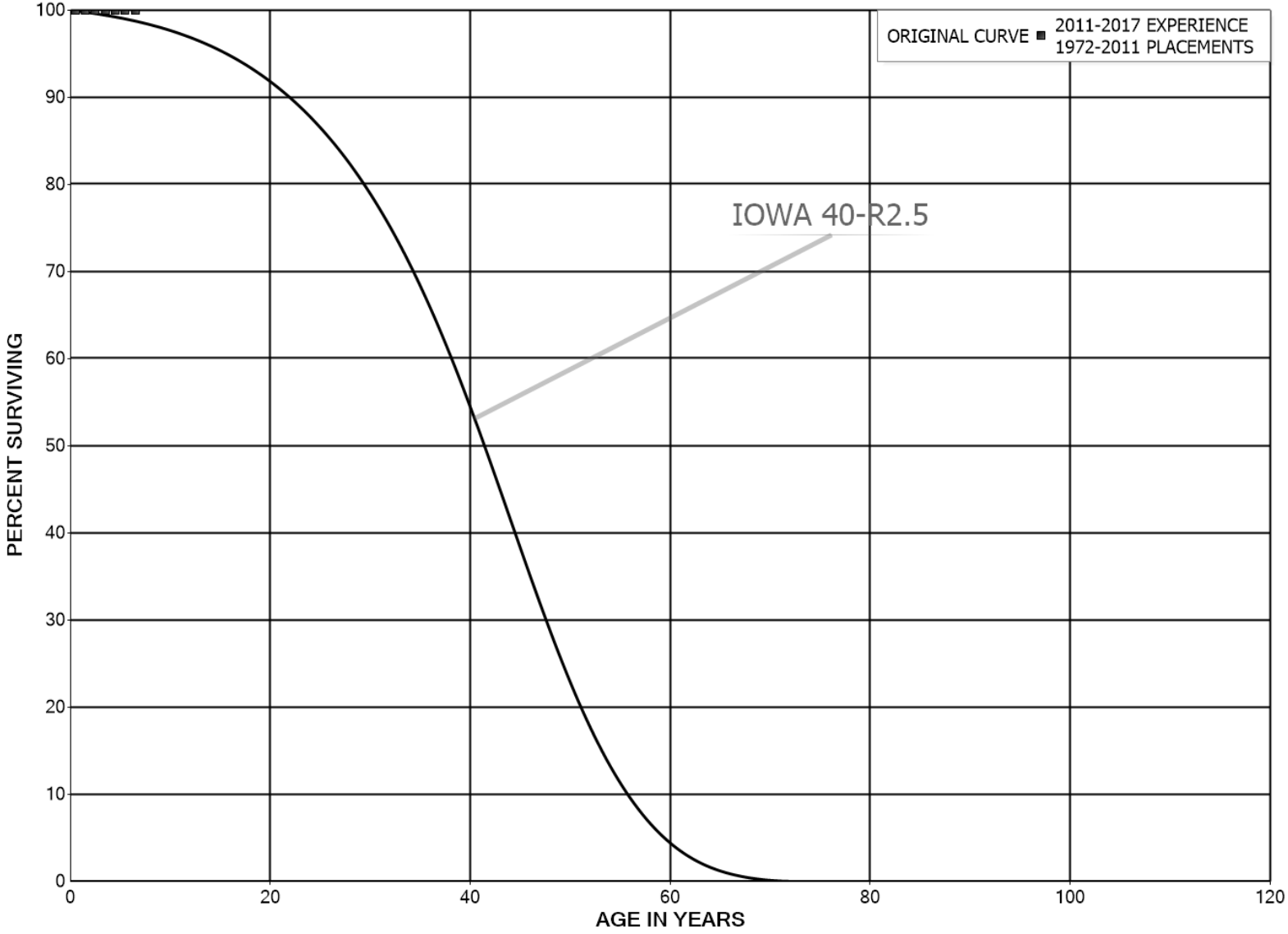
ACCOUNTS 381.4 AND 381.5 PLANT SEWERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1973-2014 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,163		0.0000		
40.5	5,163		0.0000		
41.5	5,163		0.0000		
42.5	5,163		0.0000		
43.5	5,163		0.0000		
44.5					

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNT 382 OUTFALL LINES
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 382 OUTFALL LINES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1972-2011 EXPERIENCE BAND 2011-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	7,619		0.0000	1.0000	100.00
0.5	7,619		0.0000	1.0000	100.00
1.5	7,619		0.0000	1.0000	100.00
2.5	7,619		0.0000	1.0000	100.00
3.5	7,619		0.0000	1.0000	100.00
4.5	7,619		0.0000	1.0000	100.00
5.5	7,619		0.0000	1.0000	100.00
6.5					100.00
7.5	20,192		0.0000		
8.5	20,192		0.0000		
9.5	35,788		0.0000		
10.5	35,788		0.0000		
11.5	35,788		0.0000		
12.5	35,788		0.0000		
13.5	35,788		0.0000		
14.5					
15.5					
16.5					
17.5					
18.5					
19.5					
20.5					
21.5					
22.5					
23.5					
24.5					
25.5					
26.5					
27.5					
28.5					
29.5					
30.5					
31.5					
32.5					
33.5					
34.5					
35.5					
36.5					
37.5					
38.5	9,638		0.0000		

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

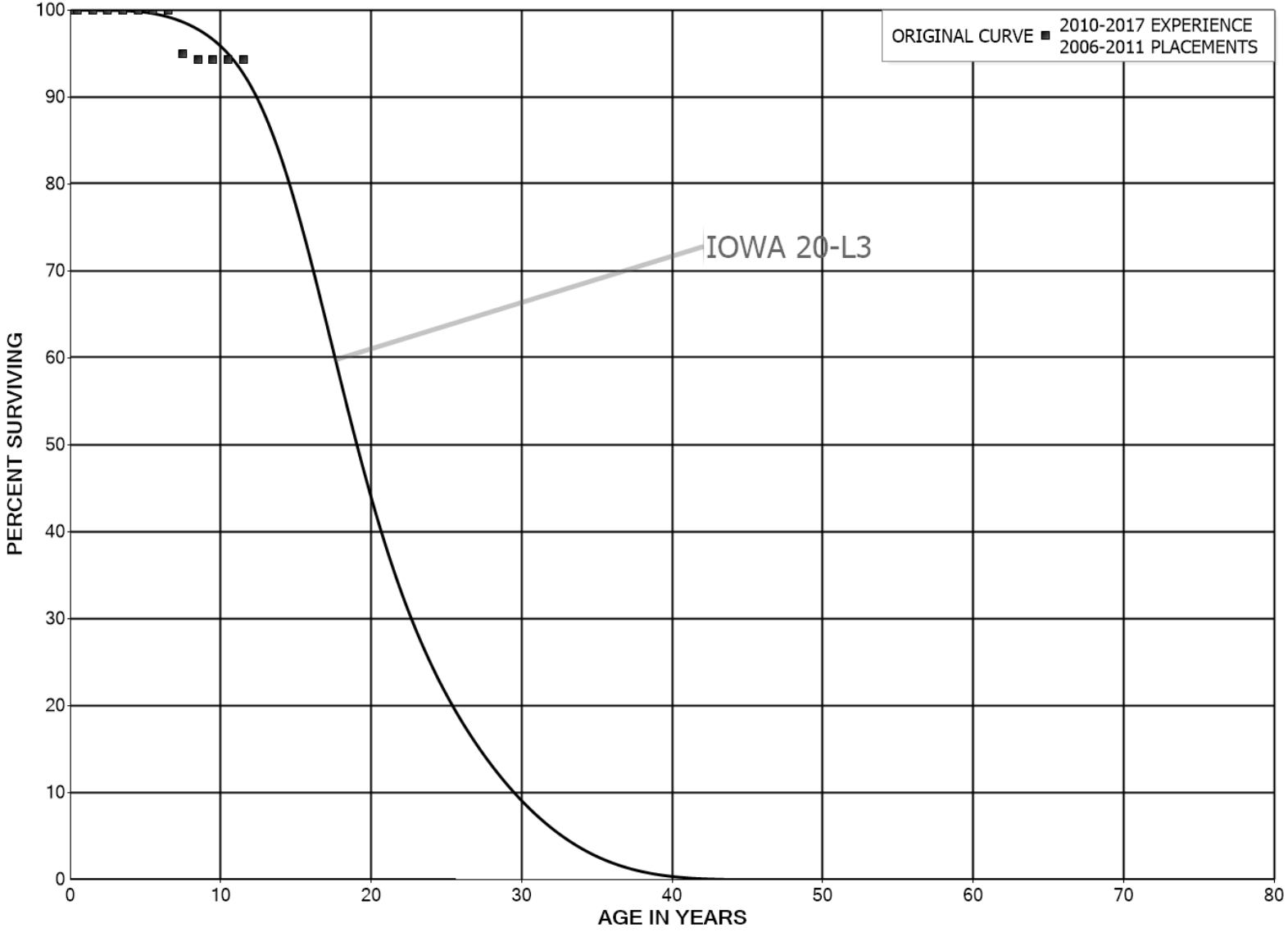
ACCOUNT 382 OUTFALL LINES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1972-2011 EXPERIENCE BAND 2011-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	14,801		0.0000		
40.5	14,801		0.0000		
41.5	14,801		0.0000		
42.5	14,801		0.0000		
43.5	14,801		0.0000		
44.5	9,638		0.0000		
45.5					

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNT 389.2 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - COLLECTION
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

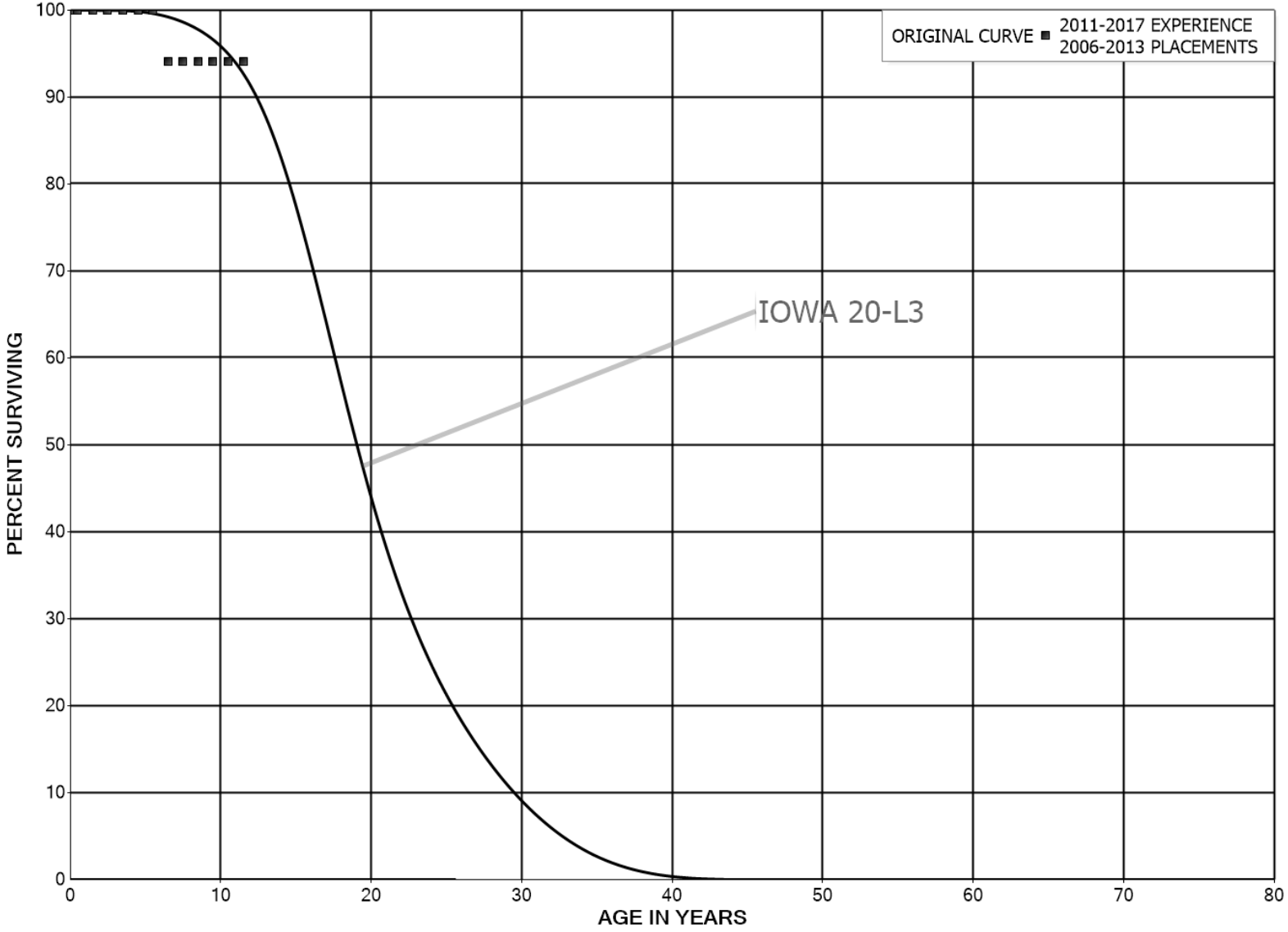
ACCOUNT 389.2 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - COLLECTION

ORIGINAL LIFE TABLE

PLACEMENT BAND 2006-2011 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	358,061		0.0000	1.0000	100.00
0.5	358,061		0.0000	1.0000	100.00
1.5	358,061		0.0000	1.0000	100.00
2.5	358,061		0.0000	1.0000	100.00
3.5	699,183		0.0000	1.0000	100.00
4.5	699,183		0.0000	1.0000	100.00
5.5	699,183		0.0000	1.0000	100.00
6.5	697,664	35,151	0.0504	0.9496	100.00
7.5	341,122	2,624	0.0077	0.9923	94.96
8.5	338,498		0.0000	1.0000	94.23
9.5	338,498		0.0000	1.0000	94.23
10.5	329,059		0.0000	1.0000	94.23
11.5					94.23

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNT 389.3 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - PUMPING
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

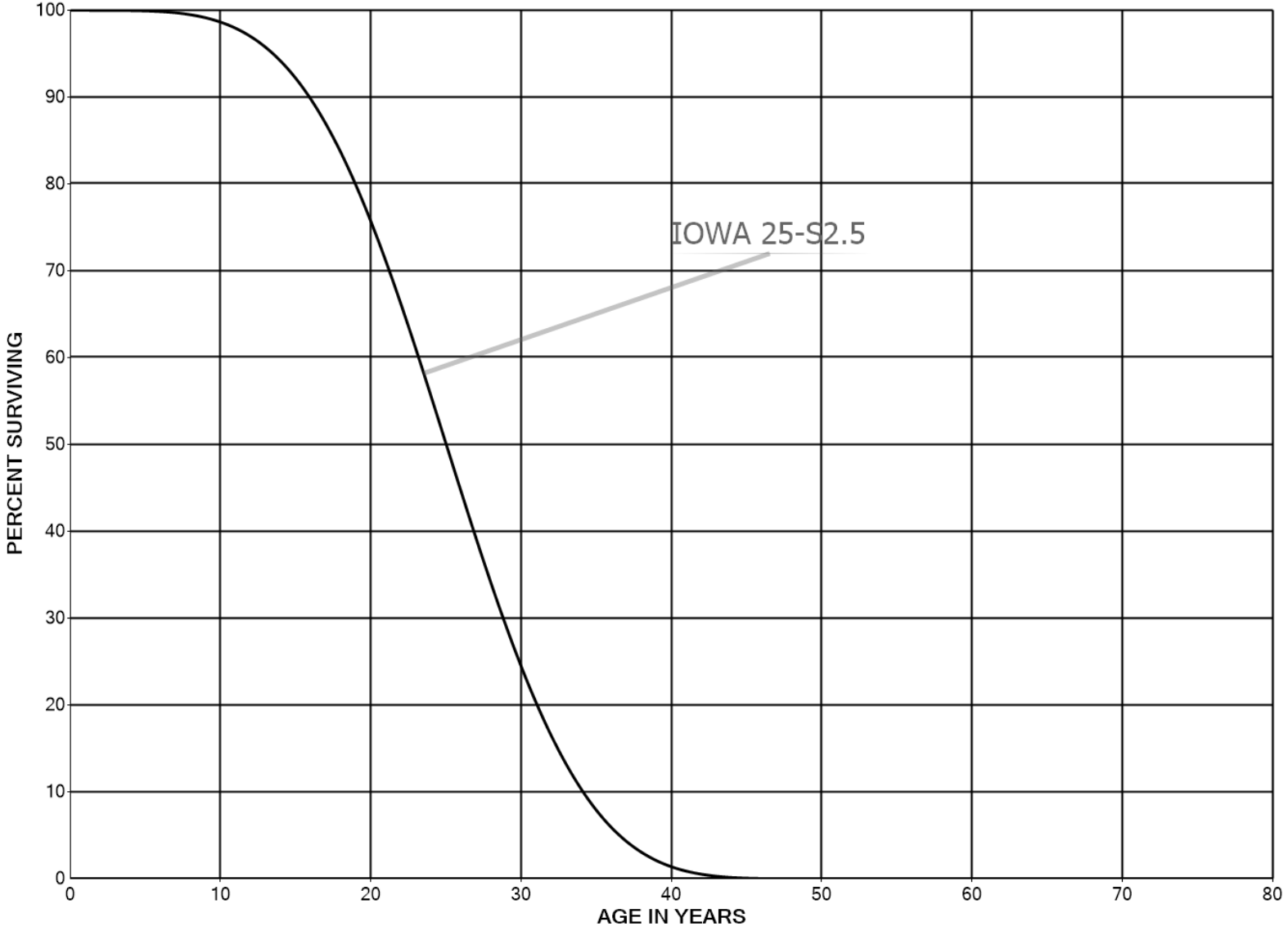
ACCOUNT 389.3 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - PUMPING

ORIGINAL LIFE TABLE

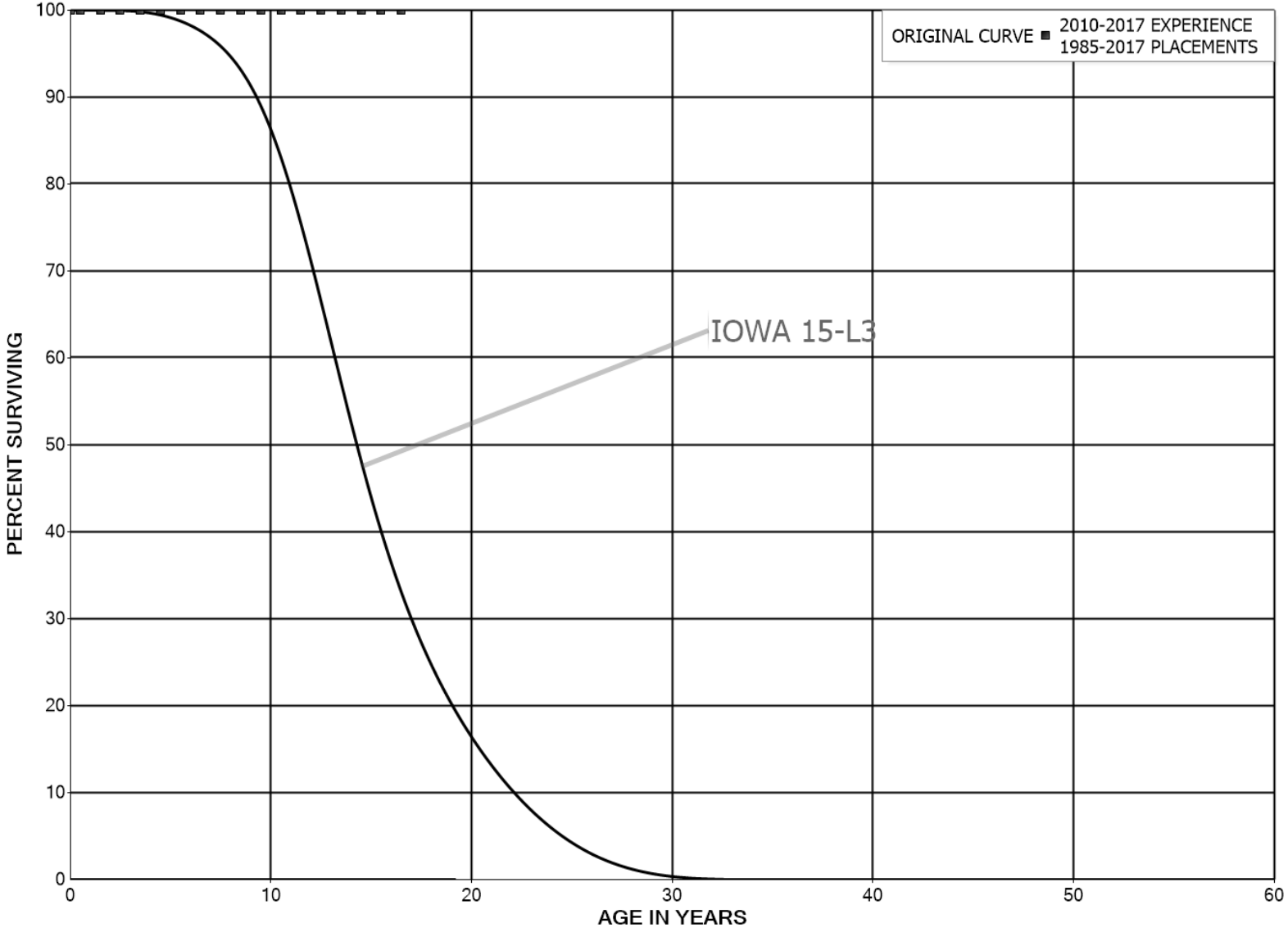
PLACEMENT BAND 2006-2013 EXPERIENCE BAND 2011-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	48,489		0.0000	1.0000	100.00
0.5	48,489		0.0000	1.0000	100.00
1.5	49,019		0.0000	1.0000	100.00
2.5	49,425		0.0000	1.0000	100.00
3.5	51,999		0.0000	1.0000	100.00
4.5	19,941		0.0000	1.0000	100.00
5.5	21,572	1,289	0.0598	0.9402	100.00
6.5	18,882		0.0000	1.0000	94.02
7.5	18,476		0.0000	1.0000	94.02
8.5	17,124		0.0000	1.0000	94.02
9.5	16,105		0.0000	1.0000	94.02
10.5	12,722		0.0000	1.0000	94.02
11.5					94.02

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNT 389.4 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - TREATMENT AND DISPOSAL
SMOOTH SURVIVOR CURVE



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNT 391 TRANSPORTATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

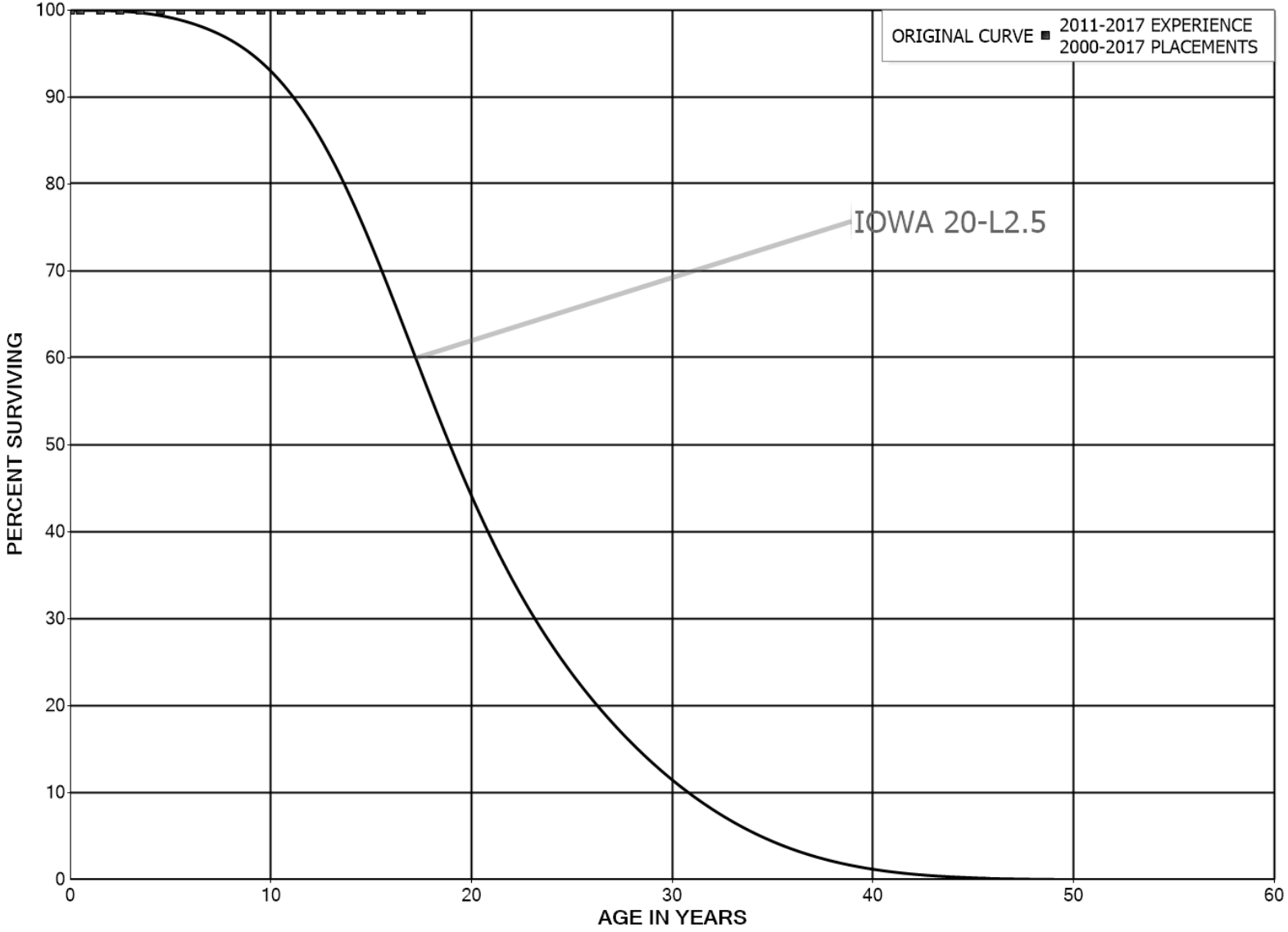
ACCOUNT 391 TRANSPORTATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1985-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	245,886		0.0000	1.0000	100.00
0.5	150,034		0.0000	1.0000	100.00
1.5	96,065		0.0000	1.0000	100.00
2.5	153,794		0.0000	1.0000	100.00
3.5	156,001		0.0000	1.0000	100.00
4.5	67,667		0.0000	1.0000	100.00
5.5	32,509		0.0000	1.0000	100.00
6.5	16,690		0.0000	1.0000	100.00
7.5	0		0.0000	1.0000	100.00
8.5	0		0.0000	1.0000	100.00
9.5	0		0.0000	1.0000	100.00
10.5	0		0.0000	1.0000	100.00
11.5	0		0.0000	1.0000	100.00
12.5	0		0.0000	1.0000	100.00
13.5	0		0.0000	1.0000	100.00
14.5	0		0.0000	1.0000	100.00
15.5	0		0.0000	1.0000	100.00
16.5					100.00
17.5					
18.5					
19.5					
20.5	12,000		0.0000		
21.5	12,000		0.0000		
22.5	12,000		0.0000		
23.5	30,000		0.0000		
24.5	30,000		0.0000		
25.5	30,000		0.0000		
26.5	12,000		0.0000		
27.5	12,000		0.0000		
28.5	0		0.0000		
29.5	0		0.0000		
30.5	0		0.0000		
31.5	0		0.0000		
32.5					

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNT 395 POWER OPERATED EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 395 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 2000-2017 EXPERIENCE BAND 2011-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	31,894		0.0000	1.0000	100.00
0.5	25,379		0.0000	1.0000	100.00
1.5	25,379		0.0000	1.0000	100.00
2.5	29,146		0.0000	1.0000	100.00
3.5	35,489		0.0000	1.0000	100.00
4.5	39,705		0.0000	1.0000	100.00
5.5	101,182		0.0000	1.0000	100.00
6.5	85,120		0.0000	1.0000	100.00
7.5	121,064		0.0000	1.0000	100.00
8.5	117,705		0.0000	1.0000	100.00
9.5	111,075		0.0000	1.0000	100.00
10.5	46,138		0.0000	1.0000	100.00
11.5	42,694		0.0000	1.0000	100.00
12.5	42,033		0.0000	1.0000	100.00
13.5	39,049		0.0000	1.0000	100.00
14.5	30,076		0.0000	1.0000	100.00
15.5	30,076		0.0000	1.0000	100.00
16.5	30,076		0.0000	1.0000	100.00
17.5					100.00

PART VII. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

AQUA PENNSYLVANIA, INC.
EAST BRADFORD OPERATIONS

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

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT (2)-(3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1978	12,371	7,333	5,038	5,038	0.1
1990	3,488,903	1,715,361	1,773,542	1,778,580	36.0
1993	829,994	363,360	466,634	2,245,214	45.5
1995	393,180	186,789	206,391	2,451,605	49.7
1998	18,247	6,743	11,504	2,463,109	49.9
2001	274,988	117,335	157,653	2,620,762	53.1
2006	291,360	100,889	190,471	2,811,232	56.9
2011	1,961,299	426,822	1,534,477	4,345,709	88.0
2012	48,536	7,978	40,558	4,386,267	88.8
2014	53,863	7,125	46,738	4,433,005	89.8
2015	65,903	17,244	48,659	4,481,664	90.8
2020	447,322	27,594	419,728	4,901,392	99.3
2021	27,504	446	27,058	4,928,451	99.8
2022	9,168	25	9,143	4,937,594	100.0
SUBTOTAL	7,922,638	2,985,043	4,937,596		
NONDEPRECIABLE	382,537				
TOTAL	8,305,175	2,985,043	4,937,596		

UTILITY PLANT IN SERVICE

AQUA PENNSYLVANIA, INC.
EAST BRADFORD OPERATIONS

ACCOUNT 354.2 STRUCTURES AND IMPROVEMENTS - COLLECTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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-S0.5						
NET SALVAGE PERCENT.. 0						
2011	1,961,298.58	474,438	426,822	1,534,477	33.69	45,547
	1,961,298.58	474,438	426,822	1,534,477		45,547
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					33.7	2.32

AQUA PENNSYLVANIA, INC.
EAST BRADFORD OPERATIONS

ACCOUNT 354.3 STRUCTURES AND IMPROVEMENTS - PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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-S1						
NET SALVAGE PERCENT.. 0						
1990	47,507.01	25,340	28,599	18,908	27.77	681
1995	114,413.91	53,866	60,794	53,620	30.07	1,783
2001	132,442.30	51,123	57,698	74,744	33.01	2,264
2006	155,648.31	47,800	53,948	101,701	35.53	2,862
	450,011.53	178,129	201,039	248,973		7,590

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.8 1.69

AQUA PENNSYLVANIA, INC.
EAST BRADFORD OPERATIONS

ACCOUNT 355.4 POWER GENERATING EQUIPMENT - TREATMENT AND DISPOSAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 25-R2.5						
NET SALVAGE PERCENT.. 0						
1995	22,006.42	18,661	17,908	4,098	4.79	856
2001	22,167.39	16,328	15,669	6,498	7.42	876
2006	26,245.45	15,915	15,273	10,972	10.22	1,074
2015	50,889.33	15,150	14,539	36,350	15.93	2,282
	121,308.59	66,054	63,389	57,920		5,088

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.4 4.19

AQUA PENNSYLVANIA, INC.
EAST BRADFORD OPERATIONS

ACCOUNT 360 COLLECTION MAINS - FORCE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
1978	12,371.32	7,090	7,333	5,038	32.59	155
1990	268,673.46	118,566	122,638	146,035	40.19	3,634
1993	13,922.15	5,644	5,838	8,084	42.17	192
1995	224,862.52	85,403	88,336	136,527	43.68	3,126
2001	75,239.45	22,798	23,581	51,658	47.74	1,082
2006	77,473.59	18,299	18,927	58,547	50.92	1,150
	672,542.49	257,800	266,653	405,890		9,339

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 43.5 1.39

AQUA PENNSYLVANIA, INC.
EAST BRADFORD OPERATIONS

ACCOUNT 361 COLLECTION MAINS - GRAVITY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
1990	2,799,244.94	1,235,307	1,334,951	1,464,294	40.19	36,434
1993	816,071.82	330,836	357,522	458,550	42.17	10,874
1998	18,246.67	6,240	6,743	11,504	45.69	252
2001	2,348.25	712	769	1,579	47.74	33
2006	3,207.70	758	819	2,389	50.92	47
2012	48,535.62	7,382	7,978	40,558	54.35	746
2014	53,863.29	6,593	7,125	46,738	55.54	842
2020	16,176.03	484	523	15,653	56.73	276
	3,757,694.32	1,588,312	1,716,430	2,041,264		49,504

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 41.2 1.32

AQUA PENNSYLVANIA, INC.
EAST BRADFORD OPERATIONS

ACCOUNT 363 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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-R4						
NET SALVAGE PERCENT.. 0						
1990	345,952.25	162,563	205,328	140,624	35.82	3,926
1995	19,903.16	7,933	10,020	9,883	40.36	245
2001	34,421.18	10,712	13,530	20,891	45.92	455
2006	18,075.03	4,298	5,429	12,646	50.48	251
2020	3,509.91	93	117	3,393	64.04	53
2021	18,999.25	217	274	18,725	65.04	288
2022	6,333.16	12	15	6,318	65.66	96
	447,193.94	185,828	234,713	212,481		5,314

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.0 1.19

AQUA PENNSYLVANIA, INC.
EAST BRADFORD OPERATIONS

ACCOUNT 364 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 25-S2.5						
NET SALVAGE PERCENT.. 0						
2006	1,184.89	746	455	730	9.25	79
2015	15,013.68	4,438	2,705	12,309	16.08	765
2021	8,505.21	282	172	8,333	21.87	381
2022	2,835.25	16	9	2,826	22.50	126
	27,539.03	5,482	3,341	24,198		1,351

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.9 4.91

AQUA PENNSYLVANIA, INC.
EAST BRADFORD OPERATIONS

ACCOUNT 371.3 PUMPING EQUIPMENT - PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 25-L0.5						
NET SALVAGE PERCENT.. 0						
1990	27,525.08	21,150	23,845	3,680	9.57	385
1995	11,994.40	8,631	9,731	2,263	10.42	217
2001	8,368.93	5,400	6,088	2,281	11.41	200
2006	9,524.87	5,356	6,038	3,487	12.26	284
2020	63,541.01	7,117	8,024	55,517	13.88	4,000
	120,954.29	47,654	53,726	67,228		5,086

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.2 4.20

AQUA PENNSYLVANIA, INC.
EAST BRADFORD OPERATIONS

ACCOUNT 380 TREATMENT AND DISPOSAL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 40-S0						
NET SALVAGE PERCENT.. 0						
2018	527.40	70	207-	734	24.42	30
2020	13,435.57	896	2,653-	16,089	24.50	657
2021	124,629.50	3,714	10,996-	135,626	24.38	5,563
2022	50,443.33	257	760-	51,204	24.33	2,105
	189,035.80	4,937	14,616-	203,652		8,355

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 24.4 4.42

AQUA PENNSYLVANIA, INC.
EAST BRADFORD OPERATIONS

ACCOUNT 396.7 COMMUNICATION EQUIPMENT - SCADA

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
2020	175,059.52	30,635	33,547	141,513	8.25	17,153
	175,059.52	30,635	33,547	141,513		17,153
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					8.3	9.80

PART VIII. EXPERIENCED AND ESTIMATED NET SALVAGE

AQUA PENNSYLVANIA, INC.
EAST BRADFORD OPERATIONS

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				
2018 TRANSACTION YEAR				
2019 TRANSACTION YEAR				
354.40	2,265.38			
	2,265.38			
2020 TRANSACTION YEAR				
354.20	1,332.26			
371.30	20,865.62			
	22,197.88			
2021 TRANSACTION YEAR				
363.00		142.06		142.06-
380.00		983.80		983.80-
		1,125.86		1,125.86-
TOTAL	24,463.26	1,125.86		1,125.86-

Exhibit No. 6-D, Part III
Docket No. R-2021-3027385
Docket No. R-2021-3027386
Witness: J. J. Spanos

AQUA PENNSYLVANIA, INC.

BRYN MAWR, PENNSYLVANIA

EAST BRADFORD OPERATIONS

2023 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WASTEWATER PLANT
AS OF MARCH 31, 2023

Prepared by:

Gannett Fleming

Excellence Delivered ***As Promised***

Exhibit No. 6-D, Part III
Docket No. R-2021-3027385
Docket No. R-2021-3027386
Witness: J. J. Spanos

AQUA PENNSYLVANIA, INC.

Bryn Mawr, Pennsylvania

EAST BRADFORD OPERATIONS

2023 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WASTEWATER PLANT
AS OF MARCH 31, 2023

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Camp Hill, Pennsylvania

Gannett Fleming

Excellence Delivered ***As Promised***

August 13, 2021

Aqua Pennsylvania, Inc.
762 Lancaster Avenue
Bryn Mawr, PA 19010

Attention: William C. Packer
Vice President, Regulatory Accounting & Regional Controller

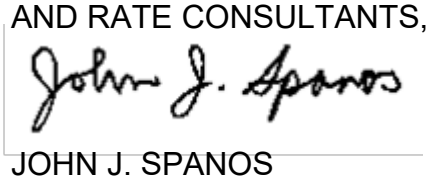
Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to wastewater plant as of March 31, 2023 for the East Bradford Operations. The results of our study as of March 31, 2022 are presented in our report titled “2022 Depreciation Study - Calculated Annual Depreciation Accruals Related to Wastewater Plant as of March 31, 2022". 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 4, beginning on page I-3 of the attached report.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC



JOHN J. SPANOS
President

JJS:mle

067880.100

Gannett Fleming Valuation and Rate Consultants, LLC
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PART I. RESULTS OF STUDY

AQUA PENNSYLVANIA, INC.

DEPRECIATION STUDY

PART I. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Tables 1 through 4 presented on pages I-3 through I-6 summarize the results of the depreciation study as of March 31, 2023 for the East Bradford Operations system. Table 1 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve as of March 31, 2023, future book accruals, calculated annual accrual amount and rate, and composite remaining life for plant in service. Table 2 presents the bringforward of the book reserve to March 31, 2023. Table 3 sets forth the calculation of the depreciation accruals for the twelve months ended March 31, 2023. Table 4 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-2. 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 page III-2.

AQUA PENNSYLVANIA, INC.
EAST BRADFORD OPERATIONS

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF MARCH 31, 2023

DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF MARCH 31, 2023	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
INTANGIBLE PLANT							
351.00 ORGANIZATION	NONDEPR.	324,739.75					
TOTAL INTANGIBLE PLANT		**324,739.75**					
NONDEPRECIABLE PLANT							
353.30 LAND AND LAND RIGHTS - PUMPING	NONDEPR.	57,797.65					
TOTAL NONDEPRECIABLE PLANT		**57,797.65**					
DEPRECIABLE PLANT							
354.00 STRUCTURES AND IMPROVEMENTS							
COLLECTION	55-S0.5	1,961,298.58	472,324	1,488,975	44,714	2.28	33.3
PUMPING	60-S1	450,011.53	208,644	241,368	7,498	1.67	32.2
TOTAL ACCOUNT 354		2,411,310.11	680,968	1,730,343	52,212		
355.00 POWER GENERATING EQUIPMENT							
TREATMENT AND DISPOSAL	25-R2.5	121,308.59	68,472	52,837	4,804	3.96	11.0
TOTAL ACCOUNT 355		121,308.59	68,472	52,837	4,804		
360.00 COLLECTION MAINS - FORCE	75-R2.5	672,044.68	276,250	395,795	9,269	1.38	42.7
361.00 COLLECTION MAINS - GRAVITY	75-R2.5	3,757,694.32	1,766,032	1,991,663	48,874	1.30	40.8
363.00 SERVICES	70-R4	471,329.71	239,165	232,165	5,700	1.21	40.7
364.00 METERS	25-S2.5	27,539.03	4,694	22,845	1,336	4.85	17.1
371.30 PUMPING EQUIPMENT							
PUMPING	25-L0.5	120,954.29	58,806	62,148	4,691	3.88	13.2
TOTAL ACCOUNT 371.3		120,954.29	58,806	62,148	4,691		
380.00 TREATMENT AND DISPOSAL EQUIPMENT	40-S0	330,189.39	(13,842)	344,032	14,087	4.27	24.4
396.70 COMMUNICATION EQUIPMENT - SCADA	10-SQ	175,059.52	51,052	124,007	17,104	*	7.3
TOTAL DEPRECIABLE PLANT		**8,087,429.64**	**3,131,596**	**4,955,835**	**158,077**		
AMORTIZATION OF NET SALVAGE					**475**		
TOTAL WASTEWATER PLANT IN SERVICE		**8,469,967.04**	**3,131,596**	**4,955,835**	**158,552**		

* ACCRUALS CALCULATED FOR EACH ASSET BY THE COMPANY'S PROPERTY RECORD SYSTEM USING THE AMORTIZATION PERIOD SET FORTH IN COLUMN 2.

AQUA PENNSYLVANIA, INC.
EAST BRADFORD OPERATIONS

TABLE 2. BRINGFORWARD TO MARCH 31, 2023 OF THE BOOK RESERVE AS OF MARCH 31, 2022

ACCOUNT	BOOK RESERVE AS OF MARCH 31, 2022		DEPRECIATION ACCRUALS		AMORTIZATION OF NET SALVAGE		PROJECTED RETIREMENTS		PROJECTED GROSS SALVAGE		PROJECTED COST OF REMOVAL		BOOK RESERVE AS OF MARCH 31, 2023
(1)	(2)	+	(3)	+	(4)	-	(5)	+	(6)	-	(7)	=	(8)
354.20	426,822		45,502										472,324
354.30	201,039		7,605										208,644
355.40	63,389		5,083										68,472
360.00	266,653		9,345				(252)						276,250
361.00	1,716,430		49,602										1,766,032
363.00	234,713		5,465		38		864				187		239,165
364.00	3,341		1,352										4,694
371.30	53,726		5,080										58,806
380.00	(14,616)		11,475		250		9,971				979		(13,842)
396.70	33,547		17,506										51,052
TOTAL	**2,985,043**		**158,015**		**288**		**10,583**		**0**		**1,166**		**3,131,596**

AQUA PENNSYLVANIA, INC.
EAST BRADFORD OPERATIONS

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED MARCH 31, 2023

ACCOUNT		ORIGINAL COST AS OF MARCH 31, 2022	ORIGINAL COST AS OF MARCH 31, 2023	ANNUAL ACCRUAL RATE		ANNUAL ACCRUAL AMOUNT *
(1)		(2)	(3)	(4)		(5)
UTILITY PLANT IN SERVICE						
354.20	STRUCTURES AND IMPROVEMENTS - COLLECTION	1,961,298.58	1,961,298.58	2.32		45,502
354.30	STRUCTURES AND IMPROVEMENTS - PUMPING	450,011.53	450,011.53	1.69		7,605
355.40	POWER GENERATING EQUIPMENT - TREATMENT AND DISPOSAL	121,308.59	121,308.59	4.19		5,083
360.00	COLLECTION MAINS - FORCE	672,542.49	672,044.68	1.39		9,345
361.00	COLLECTION MAINS - GRAVITY	3,757,694.32	3,757,694.32	1.32		49,602
363.00	SERVICES	447,193.94	471,329.71	1.19		5,465
364.00	METERS	27,539.03	27,539.03	4.91		1,352
371.30	PUMPING EQUIPMENT - PUMPING	120,954.29	120,954.29	4.20		5,080
380.00	TREATMENT AND DISPOSAL EQUIPMENT	189,035.80	330,189.39	4.42		11,475
396.70	COMMUNICATION EQUIPMENT - SCADA	175,059.52	175,059.52	10.00	**	17,506
	TOTAL PLANT IN SERVICE	**7,922,638.09**	**8,087,429.64**			**158,015**

* ANNUAL ACCRUAL AMOUNT BASED ON MONTHLY AVERAGES
** ACCRUAL RATE BASED ON AMORTIZATION PERIOD

AQUA PENNSYLVANIA, INC.
EAST BRADFORD OPERATIONS

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

	2018		2019		2020		2021		2022			
ACCOUNT	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	NET SALVAGE	SALVAGE ACCRUAL
(1)	(2) -	(3) +	(4) -	(5) +	(6) -	(7) +	(8) -	(9) +	(10) -	(11) =	(12)*	(13)=(12)/5
363.00								142.06		187.54	(329.60)	(66)
380.00								983.80		1,062.54	(2,046.34)	(409)
TOTAL	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1,125.86**	**-**	**1,250.08**	**(2,375.94)**	**(475)**

* COLUMN (12) EQUALS THE SUMMATION OF COLUMNS (2) THROUGH (11).

PART II. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

AQUA PENNSYLVANIA, INC.
EAST BRADFORD OPERATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT (2)-(3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1978	12,371	7,468	4,903	4,903	0.1
1990	3,488,092	1,759,043	1,729,049	1,733,953	35.0
1993	829,994	374,403	455,591	2,189,544	44.2
1995	393,154	193,361	199,793	2,389,337	48.2
1998	18,247	7,048	11,199	2,400,536	48.4
2001	274,966	122,465	152,501	2,553,037	51.5
2006	290,857	106,591	184,266	2,737,302	55.2
2011	1,961,299	472,324	1,488,975	4,226,277	85.3
2012	48,536	8,763	39,773	4,266,050	86.1
2014	53,863	8,021	45,842	4,311,892	87.0
2015	65,903	20,460	45,443	4,357,335	87.9
2020	588,476	50,116	538,360	4,895,695	98.8
2021	27,504	1,096	26,408	4,922,103	99.3
2022	27,918	423	27,495	4,949,598	99.9
2023	6,250	15	6,235	4,955,835	100.0
SUBTOTAL	8,087,430	3,131,596	4,955,835		
NONDEPRECIABLE	382,537				
TOTAL	8,469,967	3,131,596	4,955,835		

UTILITY PLANT IN SERVICE

AQUA PENNSYLVANIA, INC.
EAST BRADFORD OPERATIONS

ACCOUNT 354.2 STRUCTURES AND IMPROVEMENTS - COLLECTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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-S0.5						
NET SALVAGE PERCENT.. 0						
2011	1,961,298.58	511,507	472,324	1,488,975	33.30	44,714
	1,961,298.58	511,507	472,324	1,488,975		44,714
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					33.3	2.28

AQUA PENNSYLVANIA, INC.
EAST BRADFORD OPERATIONS

ACCOUNT 354.3 STRUCTURES AND IMPROVEMENTS - PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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-S1						
NET SALVAGE PERCENT.. 0						
1990	47,507.01	25,982	29,278	18,229	27.13	672
1995	114,413.91	55,559	62,607	51,807	29.39	1,763
2001	132,442.30	53,295	60,055	72,387	32.30	2,241
2006	155,648.31	50,321	56,704	98,944	35.06	2,822
	450,011.53	185,157	208,644	241,368		7,498

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.2 1.67

AQUA PENNSYLVANIA, INC.
EAST BRADFORD OPERATIONS

ACCOUNT 355.4 POWER GENERATING EQUIPMENT - TREATMENT AND DISPOSAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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 25-R2.5						
NET SALVAGE PERCENT.. 0						
1995	22,006.42	18,930	18,640	3,366	4.51	746
2001	22,167.39	16,827	16,569	5,598	6.90	811
2006	26,245.45	16,661	16,406	9,839	9.64	1,021
2015	50,889.33	17,119	16,857	34,033	15.29	2,226
	121,308.59	69,537	68,472	52,837		4,804

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.0 3.96

AQUA PENNSYLVANIA, INC.
EAST BRADFORD OPERATIONS

ACCOUNT 360 COLLECTION MAINS - FORCE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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						
1978	12,371.32	7,198	7,468	4,903	32.17	152
1990	268,673.46	121,440	125,994	142,679	39.71	3,593
1993	13,922.15	5,799	6,016	7,906	41.68	190
1995	224,862.52	88,596	91,919	132,944	42.68	3,115
2001	75,239.45	23,896	24,792	50,447	46.74	1,079
2006	76,975.78	19,336	20,061	56,915	49.92	1,140
	672,044.68	266,265	276,250	395,795		9,269

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 42.7 1.38

AQUA PENNSYLVANIA, INC.
EAST BRADFORD OPERATIONS

ACCOUNT 361 COLLECTION MAINS - GRAVITY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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						
1990	2,799,244.94	1,265,259	1,371,325	1,427,920	39.71	35,959
1993	816,071.82	339,894	368,387	447,685	41.68	10,741
1998	18,246.67	6,503	7,048	11,199	44.69	251
2001	2,348.25	746	809	1,539	46.74	33
2006	3,207.70	806	874	2,334	49.92	47
2012	48,535.62	8,086	8,763	39,773	53.77	740
2014	53,863.29	7,401	8,021	45,842	54.94	834
2020	16,176.03	742	805	15,371	57.13	269
	3,757,694.32	1,629,437	1,766,032	1,991,663		48,874

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.8 1.30

AQUA PENNSYLVANIA, INC.
EAST BRADFORD OPERATIONS

ACCOUNT 363 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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-R4						
NET SALVAGE PERCENT.. 0						
1990	345,141.77	167,290	208,114	137,028	34.82	3,935
1995	19,877.06	8,219	10,225	9,652	39.36	245
2001	34,400.06	11,221	13,959	20,441	44.92	455
2006	18,069.52	4,570	5,685	12,385	49.48	250
2020	3,509.80	147	183	3,327	63.04	53
2021	18,998.77	505	628	18,371	64.04	287
2022	25,082.76	286	356	24,727	65.04	380
2023	6,249.97	12	15	6,235	65.66	95
	471,329.71	192,250	239,165	232,165		5,700

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.7 1.21

AQUA PENNSYLVANIA, INC.
EAST BRADFORD OPERATIONS

ACCOUNT 364 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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 25-S2.5						
NET SALVAGE PERCENT.. 0						
2006	1,184.89	782	556	629	8.63	73
2015	15,013.68	5,073	3,603	11,411	15.19	751
2021	8,505.21	658	468	8,037	20.87	385
2022	2,835.25	94	67	2,769	21.87	127
	27,539.03	6,607	4,694	22,845		1,336

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.1 4.85

AQUA PENNSYLVANIA, INC.
EAST BRADFORD OPERATIONS

ACCOUNT 371.3 PUMPING EQUIPMENT - PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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 25-L0.5						
NET SALVAGE PERCENT.. 0						
1990	27,525.08	21,365	24,332	3,193	9.44	338
1995	11,994.40	8,754	9,970	2,024	10.27	197
2001	8,368.93	5,515	6,281	2,088	11.25	186
2006	9,524.87	5,536	6,305	3,220	12.07	267
2020	63,541.01	10,465	11,918	51,623	13.94	3,703
	120,954.29	51,635	58,806	62,148		4,691

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.2 3.88

AQUA PENNSYLVANIA, INC.
EAST BRADFORD OPERATIONS

ACCOUNT 380 TREATMENT AND DISPOSAL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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 40-S0						
NET SALVAGE PERCENT.. 0						
2018	491.60	81	79-	571	24.23	24
2020	11,895.07	1,200	1,171-	13,066	24.50	533
2021	118,208.33	7,884	7,697-	125,905	24.50	5,139
2022	161,850.49	4,823	4,708-	166,558	24.38	6,832
2023	37,743.90	192	187-	37,931	24.33	1,559
	330,189.39	14,180	13,842-	344,032		14,087

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 24.4 4.27

AQUA PENNSYLVANIA, INC.
EAST BRADFORD OPERATIONS

ACCOUNT 396.7 COMMUNICATION EQUIPMENT - SCADA

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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						
2020	175,059.52	48,141	51,052	124,007	7.25	17,104
	175,059.52	48,141	51,052	124,007		17,104
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					7.3	9.77

PART III. EXPERIENCED NET SALVAGE

AQUA PENNSYLVANIA, INC.
EAST BRADFORD OPERATIONS

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				
2019 TRANSACTION YEAR				
354.40	2,265.38			
	2,265.38			
2020 TRANSACTION YEAR				
354.20	1,332.26			
371.30	20,865.62			
	22,197.88			
2021 TRANSACTION YEAR				
363.00		142.06		142.06-
380.00		983.80		983.80-
		1,125.86		1,125.86-
2022 TRANSACTION YEAR				
363.00		187.54		187.54-
380.00		1,062.54		1,062.54-
		1,250.08		1,250.08-
TOTAL	24,463.26	2,375.94		2,375.94-

VOLUME 12

Exhibits 6-E – Parts I, II, III - Cheltenham Wastewater Depreciation Study – Calculated Annual Depreciation Accruals Related to Utility Plant at March 31, 2021, March 31, 2022, and March 31, 2023

Exhibit No. 6-E, Part I
Docket No. R-2021-3027385
Docket No. R-2021-3027386
Witness: J. J. Spanos

AQUA PENNSYLVANIA, INC.

BRYN MAWR, PENNSYLVANIA

CHELTENHAM OPERATIONS

2021 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WASTEWATER PLANT
AS OF MARCH 31, 2021

Prepared by:

Gannett Fleming

Excellence Delivered ***As Promised***

Exhibit No. 6-E, Part I
Docket No. R-2021-3027385
Docket No. R-2021-3027386
Witness: J. J. Spanos

AQUA PENNSYLVANIA, INC.

Bryn Mawr, Pennsylvania

CHELTENHAM OPERATIONS

2021 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WASTEWATER PLANT
AS OF MARCH 31, 2021

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Camp Hill, Pennsylvania

Gannett Fleming

Excellence Delivered ***As Promised***

August 13, 2021

Aqua Pennsylvania, Inc.
762 Lancaster Avenue
Bryn Mawr, PA 19010

Attention: William C. Packer
Vice President, Regulatory Accounting & Regional Controller

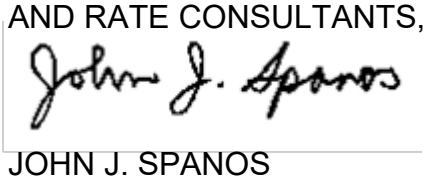
Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to wastewater plant as of March 31, 2021 for the Cheltenham Operations. Summaries of the original cost, annual accruals and the book depreciation reserve are presented in Tables 1 and 2, beginning on page I-3 of the attached report.

A description of the methods and procedures upon which the study was based, as well as support for the service life estimates, is set forth in a companion report "2022 Depreciation Study - Calculated Annual Depreciation Accruals Related to Wastewater Plant as of March 31, 2022".

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC



JOHN J. SPANOS
President

JJS:mle

067880.100

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PART I. RESULTS OF STUDY

AQUA PENNSYLVANIA, INC.

WASTEWATER ASSETS

DEPRECIATION STUDY

PART I. RESULTS OF STUDY

SUMMARY OF RESULTS

Table 1 summarizes the results of the depreciation study, which sets forth the book reserve and the calculated annual depreciation related to original cost as of March 31, 2021, and the annual amortization of negative salvage for the Cheltenham Operations system. Table 2 presents the calculation of the amortization of experienced net salvage, by account, based on the five-year period, 2016-2020.

DETAILED TABULATIONS OF DEPRECIATION CALCULATIONS

The supporting data for the depreciation calculations are presented in account sequence in the section beginning on page II-2. 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 2016 through 2020, on page III-2.

AQUA PENNSYLVANIA, INC.
CHELTENHAM OPERATIONS

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF MARCH 31, 2021

DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF MARCH 31, 2021	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
INTANGIBLE PLANT							
351.00 ORGANIZATION	NONDEPR.	617,031.21					
TOTAL INTANGIBLE PLANT		**617,031.21**					
NONDEPRECIABLE PLANT							
353.20 LAND AND LAND RIGHTS - COLLECTION	NONDEPR.	9,552.64					
TOTAL NONDEPRECIABLE PLANT		**9,552.64**					
DEPRECIABLE PLANT							
361.00 COLLECTION MAINS - GRAVITY	75-R2.5	53,822,773.35	11,097,347	42,725,427	892,762	1.66	47.9
363.00 SERVICES	70-R4	3,315,369.83	2,762,001	553,368	60,428	1.82	9.2
391.00 TRANSPORTATION EQUIPMENT	15-L3	281,820.00	243,421	38,399	4,393	1.56	8.7
393.00 TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	1,424.36	41	1,383	72	*	19.2
396.00 COMMUNICATION EQUIPMENT - GENERAL	15-SQ	2,856.24	100	2,756	193	*	14.3
TOTAL DEPRECIABLE PLANT		**57,424,243.78**	**14,102,911**	**43,321,333**	**957,848**		
TOTAL WASTEWATER PLANT IN SERVICE		**58,050,827.63**	**14,102,911**	**43,321,333**	**957,848**		
AMORTIZATION OF NET SALVAGE					**199**		
TOTAL WASTEWATER PLANT		**58,050,827.63**	**14,102,911**	**43,321,333**	**958,047**		

* ACCRUALS CALCULATED FOR EACH ASSET BY THE COMPANY'S PROPERTY RECORD SYSTEM USING THE AMORTIZATION PERIOD SET FORTH IN COLUMN 2.

AQUA PENNSYLVANIA, INC.
CHELTENHAM OPERATIONS

TABLE 2. AMORTIZATION OF EXPERIENCED NET SALVAGE

	2016		2017		2018		2019		2020			
ACCOUNT	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	NET SALVAGE	SALVAGE ACCRUAL
(1)	(2) -	(3) +	(4) -	(5) +	(6) -	(7) +	(8) -	(9) +	(10) -	(11) =	(12)*	(13)=(12)/5
354.20											-	0
354.30											-	0
354.40											-	0
361.00											-	0
363.00										992.67	(992.67)	(199)
371.30											-	0
380.00											-	0
TOTAL	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**992.67**	**(992.67)**	**(199)**

* COLUMN (12) EQUALS THE SUMMATION OF COLUMNS (2) THROUGH (11).

PART II. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

AQUA PENNSYLVANIA, INC.
CHELTENHAM OPERATIONS

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

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT (2)-(3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1928	504,855	420,631	84,224	84,224	0.2
1939	1,400,855	1,118,976	281,879	366,103	0.9
1942	2,210,531	1,720,349	490,182	856,285	2.0
1944	2,857,714	2,199,630	658,084	1,514,369	3.5
1947	1,446,335	1,066,309	380,026	1,894,395	4.4
1950	929,390	675,807	253,583	2,147,978	5.0
1952	1,669,234	1,188,708	480,526	2,628,504	6.1
1955	3,033,759	2,132,406	901,353	3,529,857	8.2
1958	1,335,429	897,489	437,940	3,967,797	9.2
2005	182,577	38,246	144,331	4,112,128	9.5
2009	103,948	16,686	87,262	4,199,391	9.7
2011	2,903,464	391,652	2,511,812	6,711,202	15.5
2013	6,270,103	680,629	5,589,474	12,300,676	28.4
2016	330,291	246,748	83,543	12,384,219	28.6
2018	32,119,218	1,307,470	30,811,748	43,195,967	99.7
2020	90,998	1,102	89,896	43,285,863	99.9
2021	35,543	72	35,471	43,321,333	100.0
SUBTOTAL	57,424,244	14,102,911	43,321,333		
NONDEPRECIABLE	626,584				
TOTAL	58,050,828	14,102,911	43,321,333		

UTILITY PLANT IN SERVICE

AQUA PENNSYLVANIA, INC.
CHELTENHAM OPERATIONS

ACCOUNT 361 COLLECTION MAINS - GRAVITY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
1928	352,546.48	317,186	281,299	71,247	10.34	6,890
1939	972,359.92	834,674	740,237	232,123	13.49	17,207
1942	1,669,347.80	1,406,592	1,247,447	421,901	14.71	28,681
1944	2,103,115.99	1,743,273	1,546,036	557,080	15.84	35,169
1947	1,253,779.30	1,017,066	901,993	351,786	17.16	20,500
1950	762,598.68	604,283	535,913	226,686	18.54	12,227
1952	1,455,619.45	1,140,915	1,011,830	443,789	18.96	23,407
1955	2,406,029.35	1,835,079	1,627,455	778,574	20.46	38,053
1958	1,167,794.87	864,635	766,808	400,987	22.00	18,227
2005	182,576.86	43,125	38,246	144,331	50.92	2,834
2009	103,948.42	18,815	16,686	87,262	53.18	1,641
2011	2,903,463.65	441,617	391,652	2,511,812	54.35	46,215
2013	6,270,102.93	767,461	680,629	5,589,474	55.54	100,639
2016	48,470.82	3,752	3,327	45,144	56.60	798
2018	32,119,218.21	1,474,272	1,307,470	30,811,748	57.13	539,327
2020	21,532.38	289	256	21,276	55.43	384
2021	30,268.24	70	63	30,206	53.64	563
	53,822,773.35	12,513,104	11,097,347	42,725,427		892,762

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 47.9 1.66

AQUA PENNSYLVANIA, INC.
CHELTENHAM OPERATIONS

ACCOUNT 363 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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-R4						
NET SALVAGE PERCENT.. 0						
1928	152,308.63	146,917	139,332	12,977	3.40	3,817
1939	428,494.90	399,357	378,739	49,756	5.96	8,348
1942	541,183.13	498,646	472,902	68,281	6.72	10,161
1944	754,598.40	689,175	653,594	101,004	7.29	13,855
1947	192,555.30	173,261	164,316	28,239	8.21	3,440
1950	166,791.01	147,510	139,894	26,897	9.25	2,908
1952	213,614.99	186,507	176,878	36,737	9.99	3,677
1955	627,729.82	532,440	504,951	122,779	11.77	10,432
1958	167,634.29	137,795	130,681	36,953	13.59	2,719
2020	65,184.67	743	705	64,480	65.04	991
2021	5,274.69	10	9	5,265	65.66	80
	3,315,369.83	2,912,361	2,762,001	553,368		60,428

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.2 1.82

AQUA PENNSYLVANIA, INC.
CHELTENHAM OPERATIONS

ACCOUNT 391 TRANSPORTATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 15-L3						
NET SALVAGE PERCENT.. 0						
2016	281,820.00	99,201	243,421	38,399	8.74	4,393
	281,820.00	99,201	243,421	38,399		4,393
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					8.7	1.56

AQUA PENNSYLVANIA, INC.
CHELTENHAM OPERATIONS

ACCOUNT 393 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
2020	1,424.36	53	41	1,383	19.25	72
	1,424.36	53	41	1,383		72
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					19.2	5.05

AQUA PENNSYLVANIA, INC.
CHELTENHAM OPERATIONS

ACCOUNT 396 COMMUNICATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
2020	2,856.24	143	100	2,756	14.25	193
	2,856.24	143	100	2,756		193
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					14.3	6.76

PART III. EXPERIENCED NET SALVAGE

AQUA PENNSYLVANIA, INC.
CHELTENHAM OPERATIONS

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2016 TRANSACTION YEAR				
2017 TRANSACTION YEAR				
2018 TRANSACTION YEAR				
2019 TRANSACTION YEAR				
2020 TRANSACTION YEAR				
363.00		992.67		992.67-
		992.67		992.67-
TOTAL		992.67		992.67-

Exhibit No. 6-E, Part II
Docket No. R-2021-3027385
Docket No. R-2021-3027386
Witness: J. J. Spanos

AQUA PENNSYLVANIA, INC.

BRYN MAWR, PENNSYLVANIA

CHELTENHAM OPERATIONS

2022 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WASTEWATER PLANT
AS OF MARCH 31, 2022

Prepared by:

Gannett Fleming

Excellence Delivered ***As Promised***

Exhibit No. 6-E, Part II
Docket No. R-2021-3027385
Docket No. R-2021-3027386
Witness: J. J. Spanos

AQUA PENNSYLVANIA, INC.

Bryn Mawr, Pennsylvania

CHELTENHAM OPERATIONS

2022 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WASTEWATER PLANT
AS OF MARCH 31, 2022

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Camp Hill, Pennsylvania

Gannett Fleming

Excellence Delivered ***As Promised***

August 13, 2021

Aqua Pennsylvania, Inc.
762 Lancaster Avenue
Bryn Mawr, PA 19010

Attention: William C. Packer
Vice President, Regulatory Accounting & Regional Controller

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to wastewater plant as of March 31, 2022 for the Cheltenham Operations. The results of our study as of March 31, 2022, are presented in the attached report. The results of our study as of March 31, 2021, are presented in our report, "2021 Depreciation Study - Calculated Annual Depreciation Accruals Related to Wastewater Plant as of March 31, 2021." The same methods, procedures and estimates are used in both studies.

The attached report sets forth a description of the methods and procedures upon which the studies were based, the estimates of survivor curves, and the calculated annual depreciation as of March 31, 2022.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

John J. Spanos

JOHN J. SPANOS
President

JJS:mle

067880.100

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PART I. INTRODUCTION

AQUA PENNSYLVANIA, INC.

DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study for Aqua Pennsylvania, Inc. to determine the annual depreciation accrual rates and amounts applicable to the original cost of wastewater plant as of March 31, 2022 for the Cheltenham Operations system. The rates and amounts are based on the straight line remaining life method of depreciation. This report also describes the concepts, methods and judgments which underlie the recommended annual depreciation accrual rates related to wastewater plant in service as of March 31, 2022.

Part I, Introduction, contains statements with respect to the basis of the study and the development of net original cost. Part II, Estimation of Survivor Curves, presents descriptions of the considerations and methods used in the service life study. Part III, Service Life Considerations, presents the results of the average service life analysis. Part IV, Calculation of Annual and Accrued Depreciation, describes the procedures used in the calculation of group depreciation. Part V, Results of Study, presents summaries by depreciable group of annual depreciation accrual rates and amounts, as well as composite remaining lives. Part VI, Service Life Statistics presents the statistical analysis of service life estimates, Part VII, Detailed Depreciation Calculations presents the detailed tabulations of annual depreciation and Part VIII, Experienced and Estimated Net Salvage presents the cost of removal and gross salvage recorded for the period 2017-2021.

BASIS OF THE STUDY

The purpose of the depreciation study was to determine the annual depreciation accruals applicable to the original cost of wastewater plant in service as of March 31, 2022. For most accounts, the straight line remaining life method using attained ages, the book depreciation reserve and estimated survivor curves, was the basis for the calculation of annual depreciation. For certain accounts, the annual and accrued amortization amounts were based on the age of the property and the selected amortization period.

The survivor curve estimates were based on judgment which incorporated (1) analyses of historical data related to wastewater property for all wastewater systems; (2) consideration of the character, use and location of the property; (3) probable future events and management plans; and (4) a general knowledge of wastewater property lives. The use of Iowa type survivor curves is a generally-accepted method of estimating average service life when the actual lives of individual property units are dispersed.

PART II. ESTIMATION OF SURVIVOR CURVES

PART II. ESTIMATION OF SURVIVOR CURVES

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

SURVIVOR CURVES

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

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

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

Iowa Type Curves

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

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125.

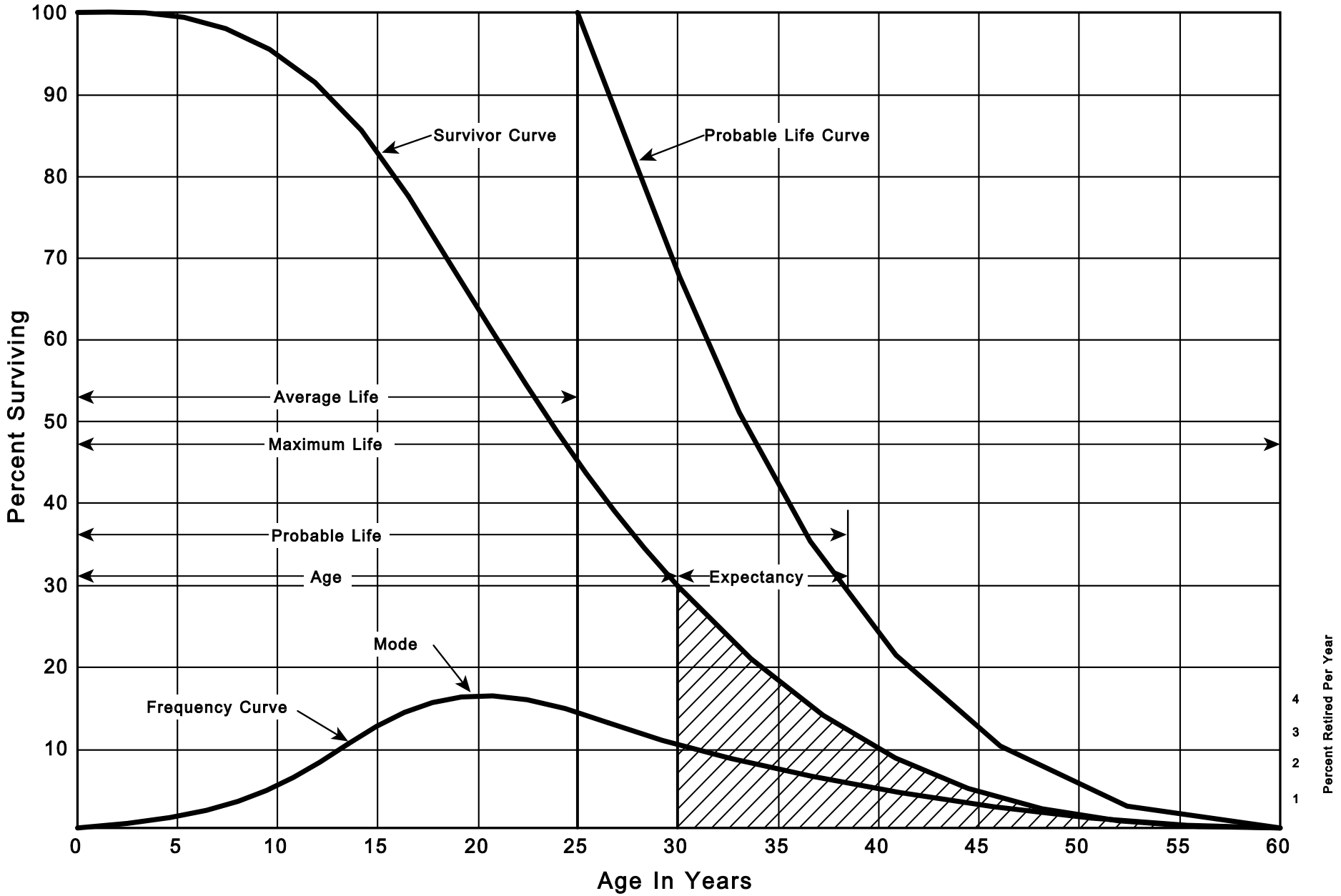


Figure 1. A Typical Survivor Curve and Derived Curves

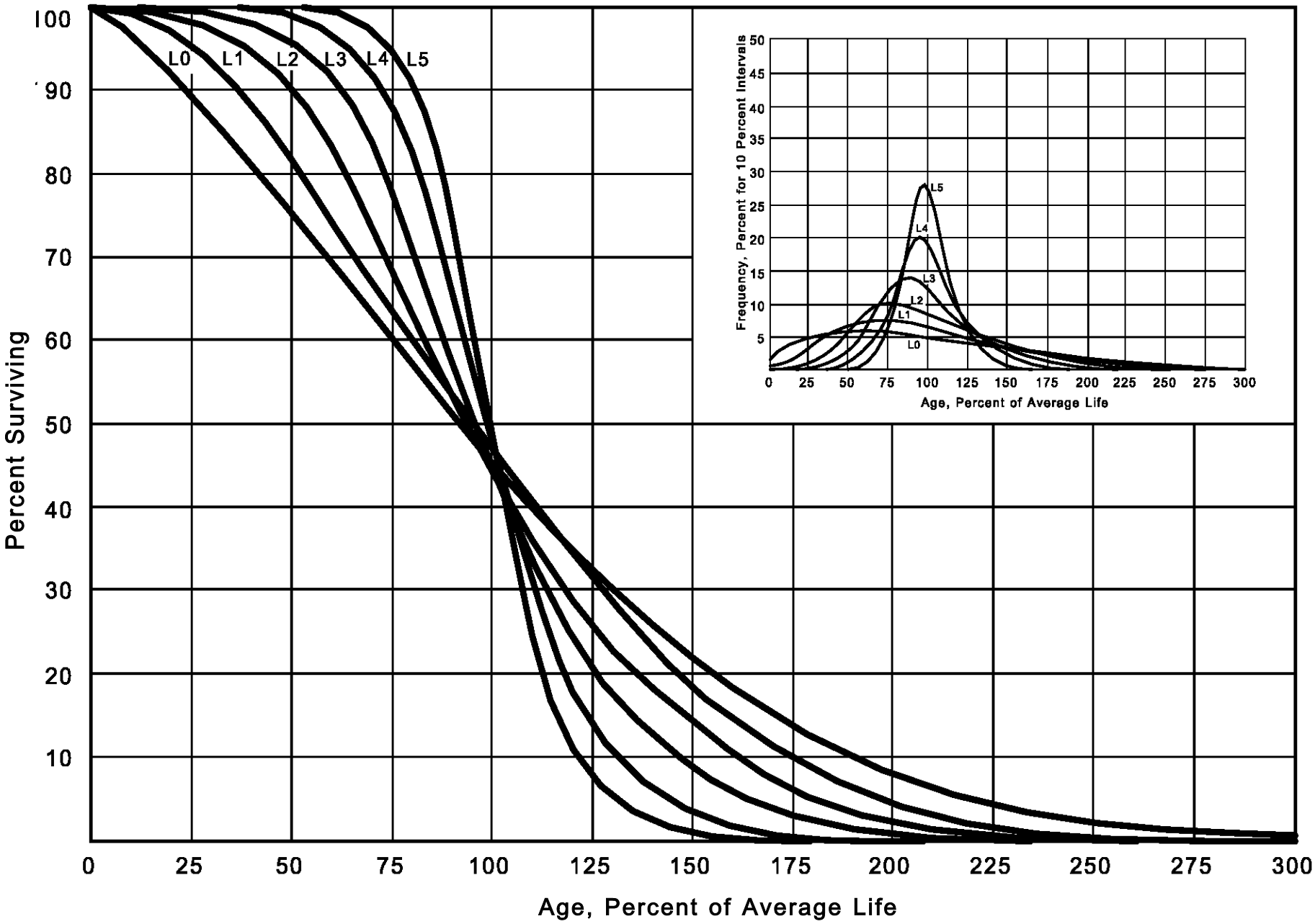


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

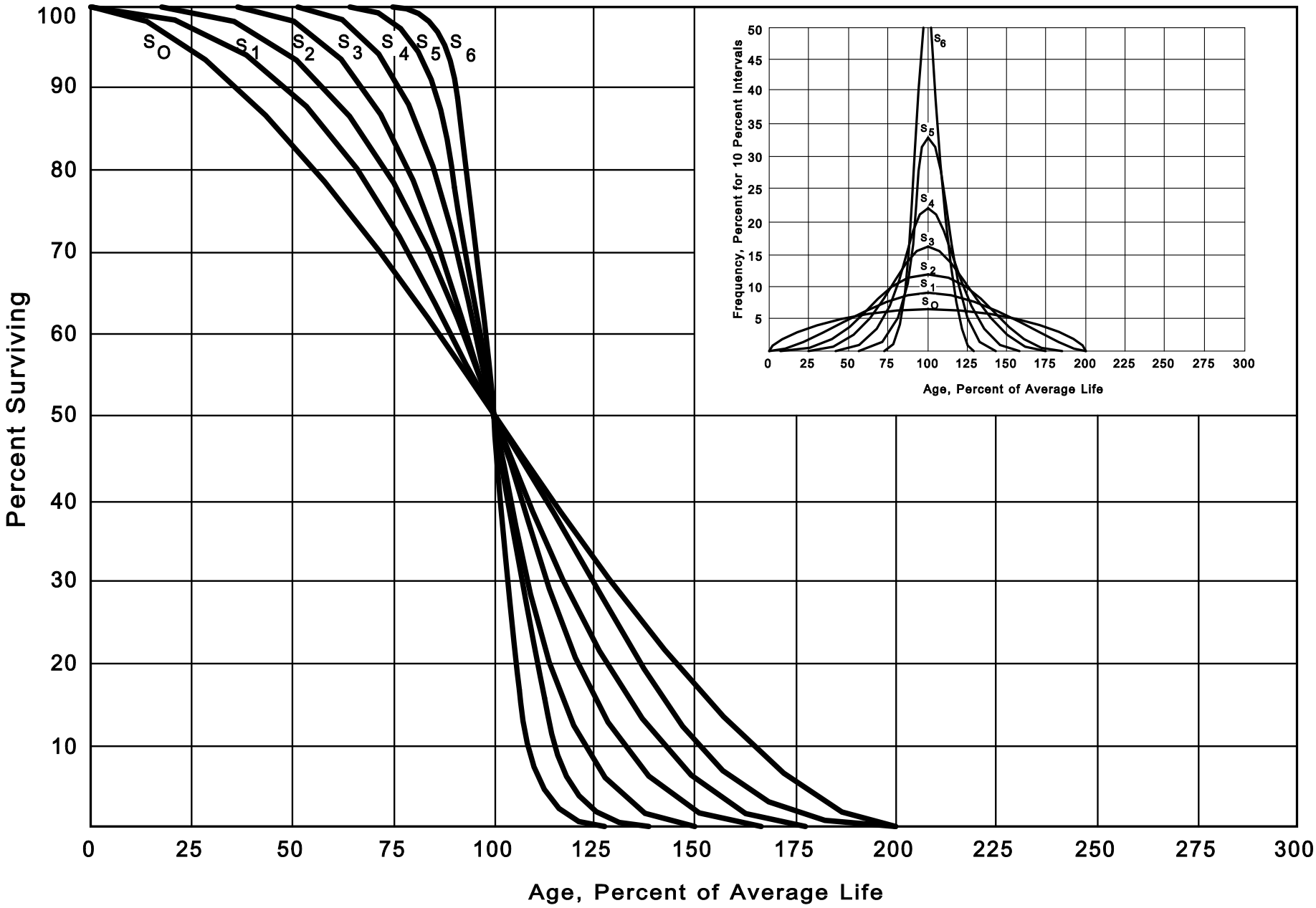


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

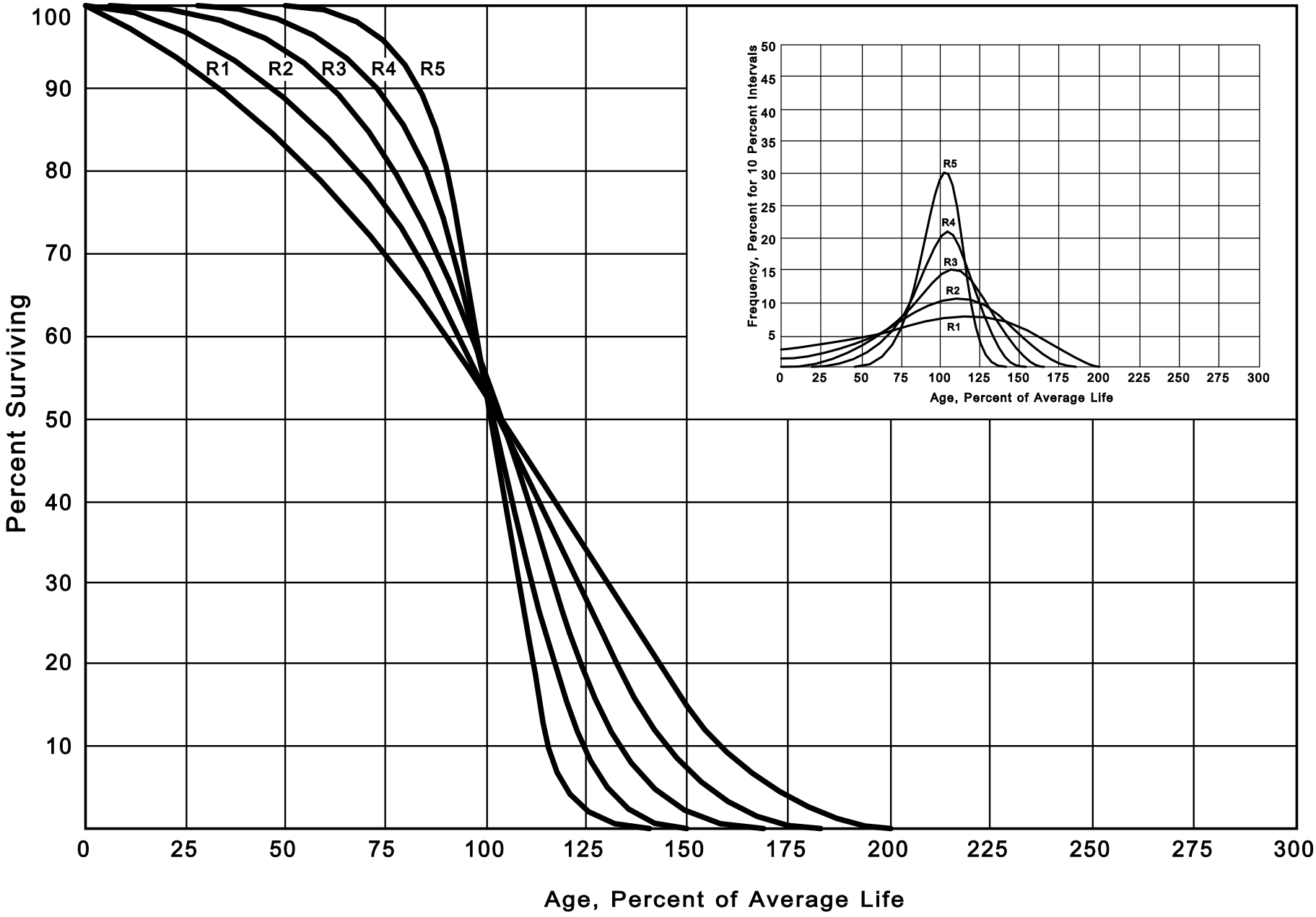


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

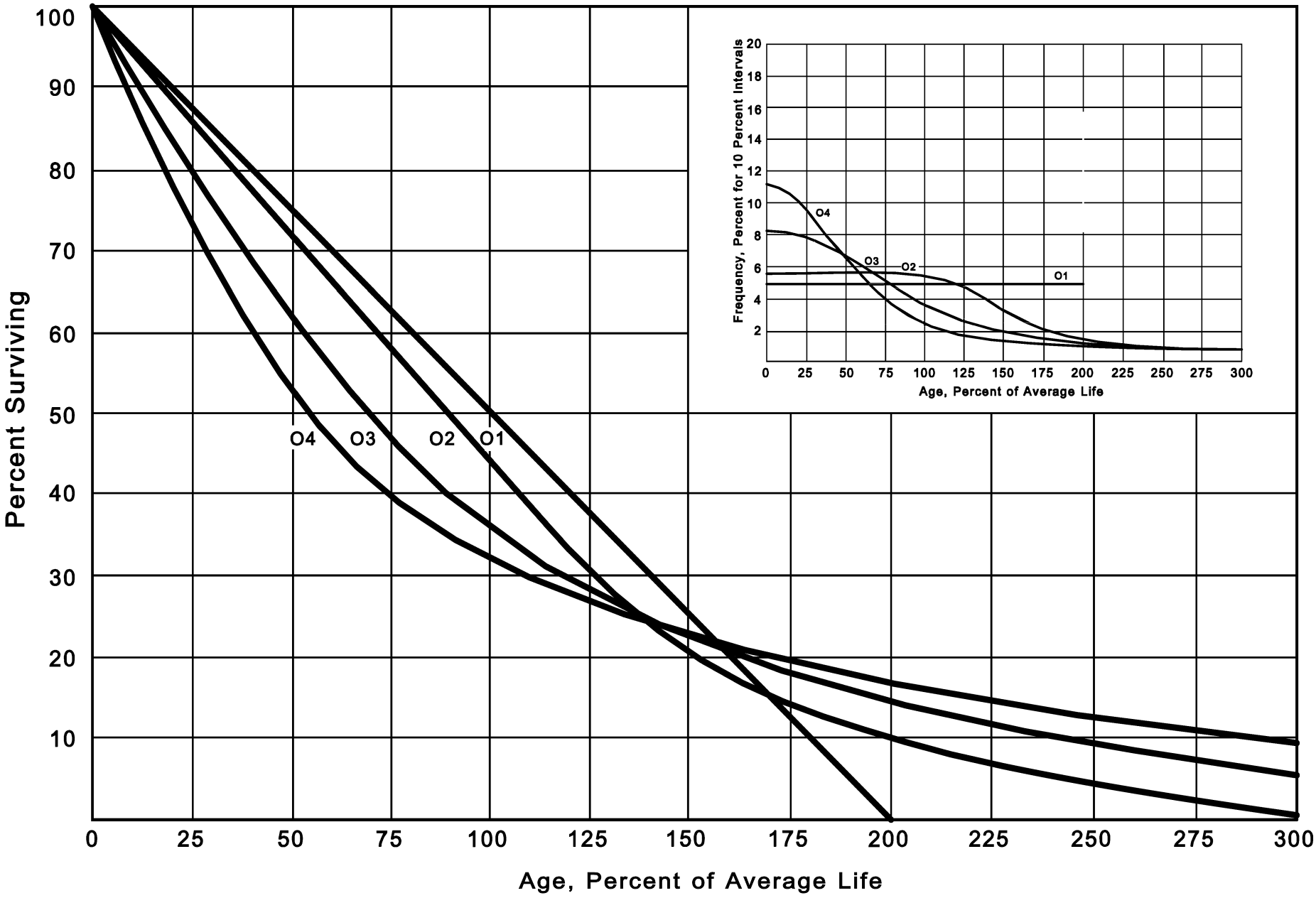


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."[1] In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student submitted a thesis presenting his development of the fourth family consisting of the four O type survivor curves.

Retirement Rate Method of Analysis

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

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

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

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

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

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

Schedules of Annual Transactions in Plant Records

The property group used to illustrate the retirement rate method is observed for the experience band 2011-2020 for which there were placements during the years 2006-2020. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, $10,000 of the dollars invested in 2006 were retired in 2011. The $10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of $143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2011 retirements of 2006 installations and ending with the 2020 retirements of the 2015 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

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

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2011-2020
SUMMARIZED BY AGE INTERVAL

Experience Band 2011-2020

Placement Band 2006-2020

Year Placed	Retirements, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2006	10	11	12	13	14	16	23	24	25	26	26	13½-14½
2007	11	12	13	15	16	18	20	21	22	19	44	12½-13½
2008	11	12	13	14	16	17	19	21	22	18	64	11½-12½
2009	8	9	10	11	11	13	14	15	16	17	83	10½-11½
2010	9	10	11	12	13	14	16	17	19	20	93	9½-10½
2011	4	9	10	11	12	13	14	15	16	20	105	8½-9½
2012		5	11	12	13	14	15	16	18	20	113	7½-8½
2013			6	12	13	15	16	17	19	19	124	6½-7½
2014				6	13	15	16	17	19	19	131	5½-6½
2015					7	14	16	17	19	20	143	4½-5½
2016						8	18	20	22	23	146	3½-4½
2017							9	20	22	25	150	2½-3½
2018								11	23	25	151	1½-2½
2019									11	24	153	½-1½
2020										13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606	

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2011-2020
SUMMARIZED BY AGE INTERVAL

Experience Band 2011-2020 Placement Band 2006-2020

Year Placed	Acquisitions, Transfers and Sales, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2006	-	-	-	-	-	-	60[a]	-	-	-	-	13½-14½
2007	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2008	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2009	-	-	-	-	-	-	-	(5)[b]	-	-	60	10½-11½
2010	-	-	-	-	-	-	-	6[a]	-	-	-	9½-10½
2011	-	-	-	-	-	-	-	-	-	-	(5)	8½-9½
2012		-	-	-	-	-	-	-	-	-	6	7½-8½
2013			-	-	-	-	-	-	-	-	-	6½-7½
2014				-	-	-	-	(12)[b]	-	-	-	5½-6½
2015					-	-	-	-	22[a]	-	-	4½-5½
2016						-	-	(19)[b]	-	-	10	3½-4½
2017							-	-	-	-	-	2½-3½
2018								-	-	(102)[c]	(121)	1½-2½
2019									-	-	-	½-1½
2020											-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)	

[a] Transfer Affecting Exposures at Beginning of Year

[b] Transfer Affecting Exposures at End of Year

[c] Sale with Continued Use

Parentheses Denote Credit Amount.

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

Schedule of Plant Exposed to Retirement

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2011 through 2020 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2016 are calculated in the following manner:

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

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
JANUARY 1 OF EACH YEAR 2011-2020
SUMMARIZED BY AGE INTERVAL

Experience Band 2011-2020

Placement Band 2006-2020

Year Placed	Exposures, Thousands of Dollars Annual Survivors at the Beginning of the Year 2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Total at Beginning of Age Interval	Age Interval
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2006	255	245	234	222	209	195	239	216	192	167	167	13½-14½
2007	279	268	256	243	228	212	194	174	153	131	323	12½-13½
2008	307	296	284	271	257	241	224	205	184	162	531	11½-12½
2009	338	330	321	311	300	289	276	262	242	226	823	10½-11½
2010	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
2011	420[a]	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2012		460[a]	455	444	432	419	405	390	374	356	1,952	7½-8½
2013			510[a]	504	492	479	464	448	431	412	2,463	6½-7½
2014				580[a]	574	561	546	530	501	482	3,057	5½-6½
2015					660[a]	653	639	623	628	609	3,789	4½-5½
2016						750[a]	742	724	685	663	4,332	3½-4½
2017							850[a]	841	821	799	4,955	2½-3½
2018								960[a]	949	926	5,719	1½-2½
2019									1,080[a]	1,069	6,579	½-1½
2020										1,220[a]	7,490	0-½
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780	

[a]Additions during the year

For the entire experience band 2011-2020, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

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

Original Life Table

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

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

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

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

Experience Band 2011-2020 Placement Band 2006-2020

(Exposure and Retirement Amounts are in Thousands of Dollars)

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

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.
Column 3 from Schedule 1, Column 12, Retirements for Each Year.
Column 4 = Column 3 Divided by Column 2.
Column 5 = 1.0000 Minus Column 4.
Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

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

Smoothing the Original Survivor Curve

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

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

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

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

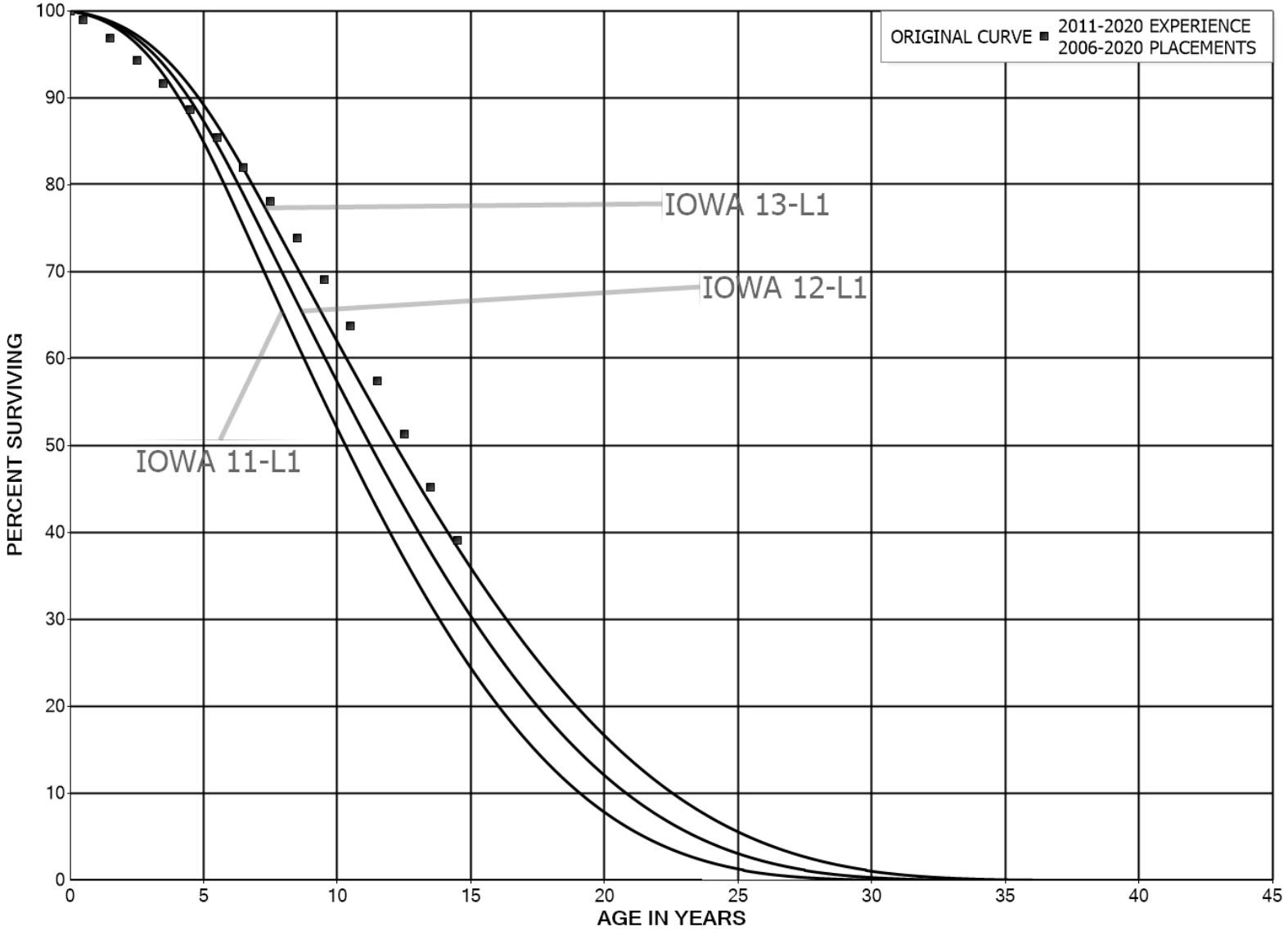


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

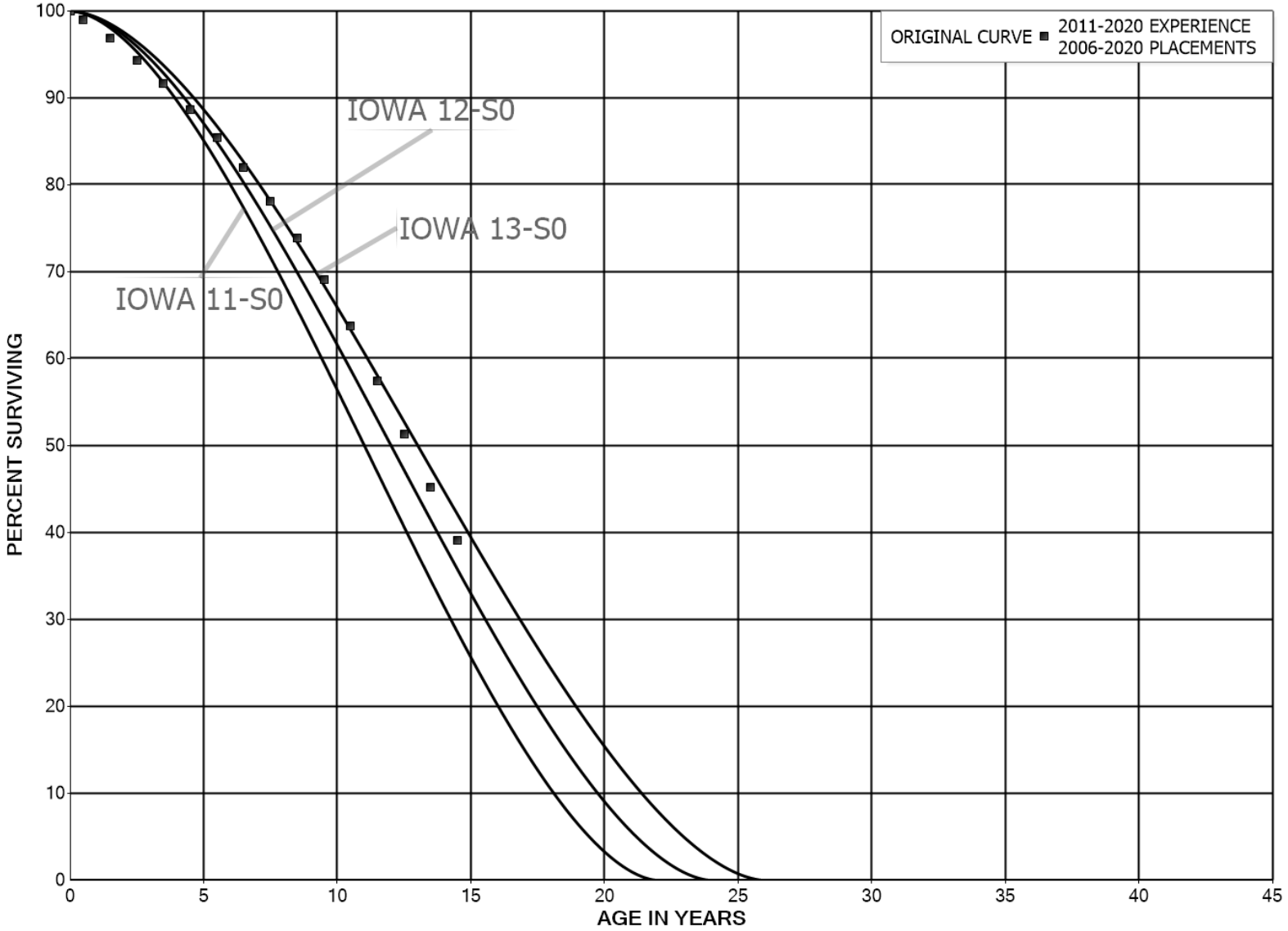


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

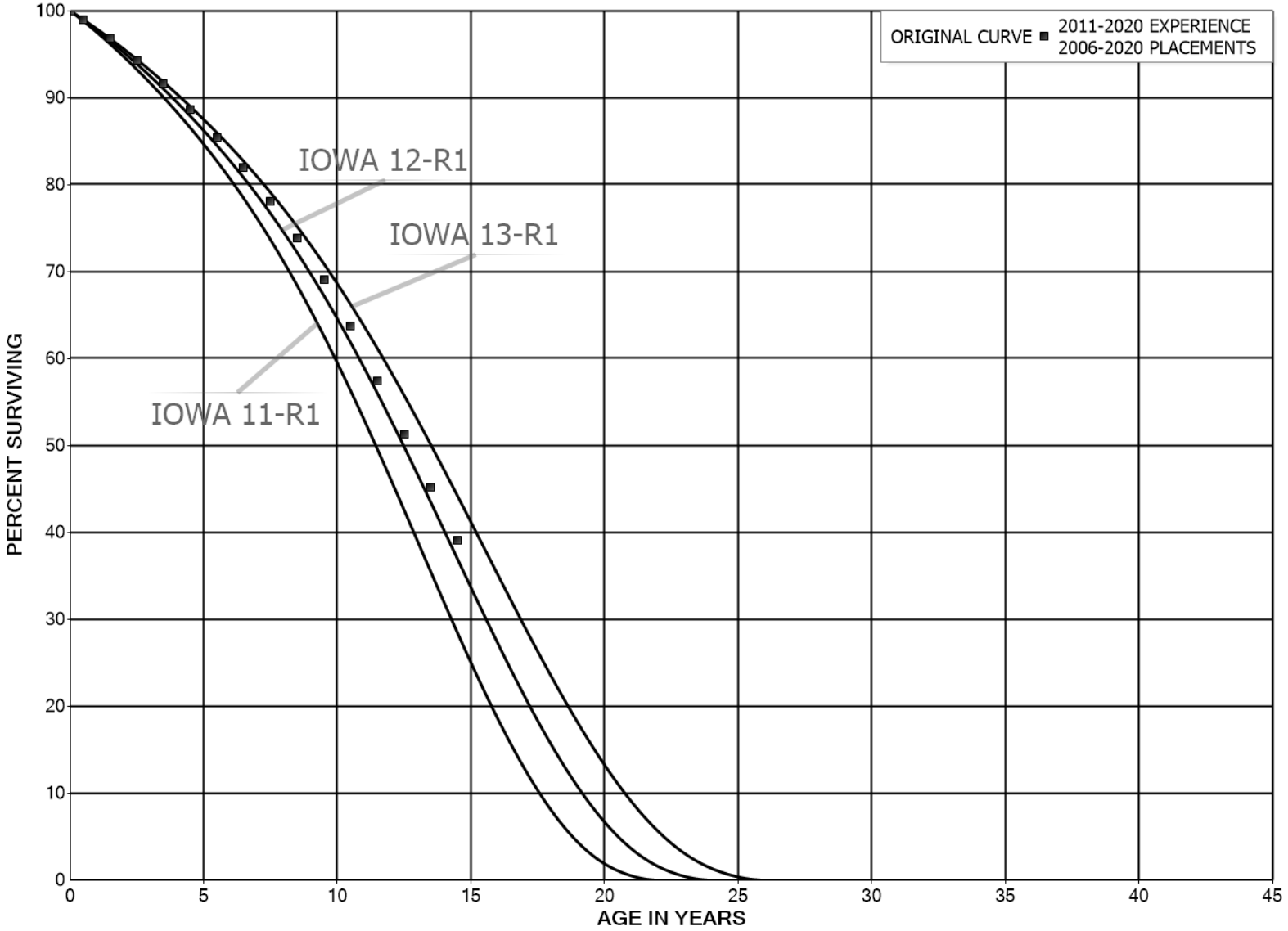
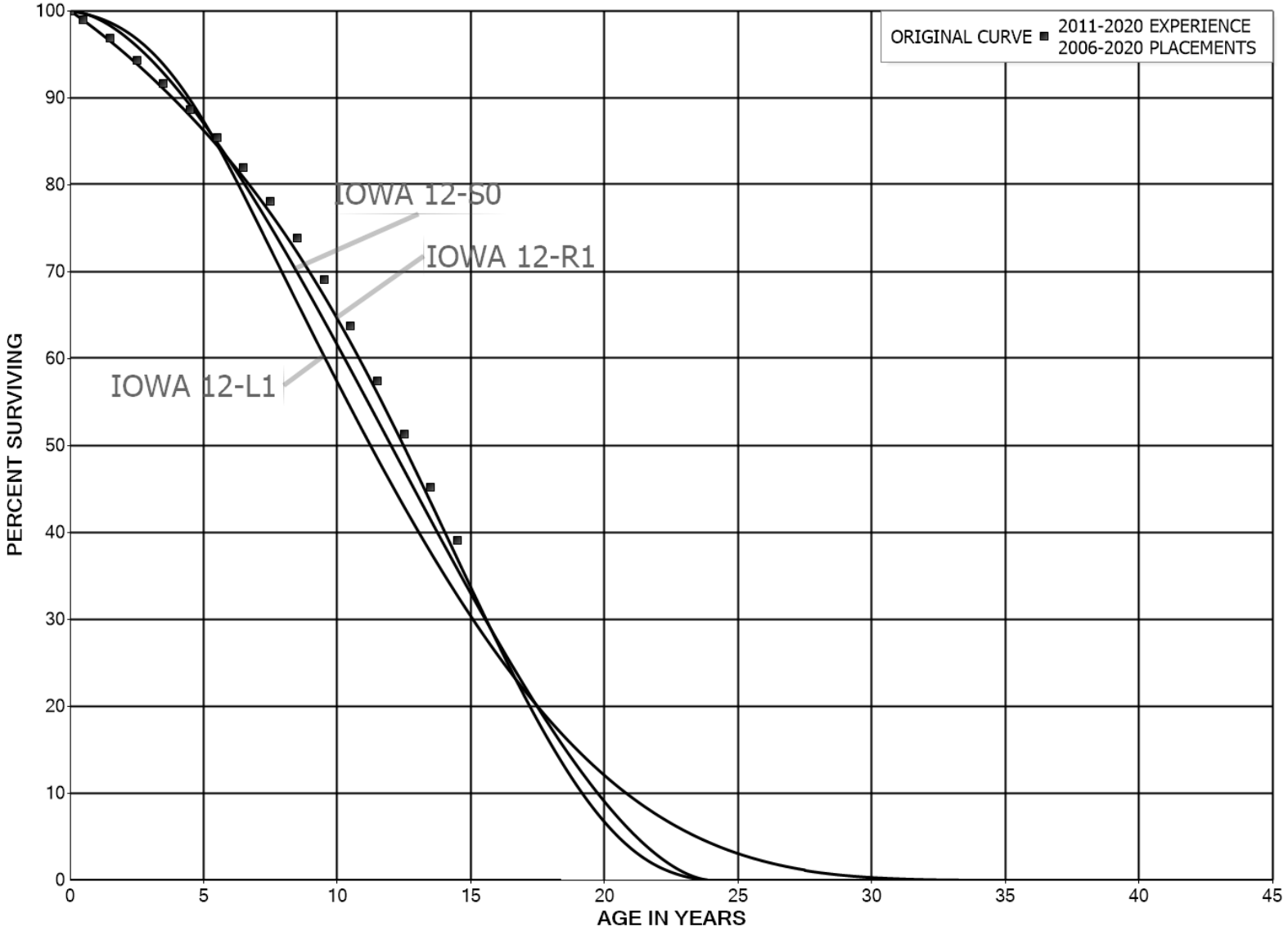


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

Judgments

The survivor curve estimates were based on judgment which considered factors including statistical analyses of retirements, Company policies and outlook as determined during discussions with management, and survivor curve estimates from previous studies of the other Aqua Pennsylvania wastewater systems. For depreciable groups which consist of numerous similar items of property, the distribution of the lives of the units in the group was judged on the basis of an average survival pattern for the entire group.

The amortization periods selected for general plant Accounts , 393 and 396 are discussed in the section, “Amortization of General Plant Accounts.”

PART IV. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

PART IV. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

BOOK RESERVE

The book reserve as of March 31, 2021, is the result of a bringforward of the book reserves established by the Commission for the Cheltenham wastewater operations at the time of acquisition. The projected book reserve as of March 31, 2022, is a bringforward of the March 31, 2021 book reserve based on projected accruals, retirements, cost of removal, salvage and other credits.

CALCULATION OF DEPRECIATION

The annual depreciation accruals as of March 31, 2022, are based on the straight line remaining life method and the equal life group procedure. For the purpose of calculating the remaining life accruals as of March 31, 2022, the book reserve is allocated among vintages in proportion to the calculated accrued depreciation as of March 31, 2022.

Group Depreciation Procedures

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

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

the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life.

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

Remaining Life Annual Accruals

For the purpose of calculating remaining life accrual rates as of March 31, 2022, the estimated book depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation based on the equal life group procedure follow. The detailed calculations are set forth in the Results of Study section of the report.

Equal Life Group Procedure

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

$$\text{Composite Remaining Life} = \frac{\sum(\frac{\text{Book Cost}}{\text{Life}} \text{ x Remaining Life})}{\sum \frac{\text{Book Cost}}{\text{Life}}}.$$

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

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

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

or

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

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

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

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

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

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

AMORTIZATION OF GENERAL PLANT ACCOUNTS

In order to use a more efficient and cost effective accounting process for equipment recorded in general plant Accounts 393 and 396; amounts capitalized in these accounts are amortized rather than depreciated. Amortization as defined in the Uniform System of Accounts is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized.

The primary reasons for the amortization of certain general plant accounts is that the effort required to unitize additions, periodically inventory equipment and determine amounts to be retired for equipment recorded in these accounts is disproportionate to the original cost of the equipment when compared to other wastewater plant accounts.

Accounting for such equipment using an amortization concept consists of capitalization of amounts to these accounts based on the same criteria as used previously

under depreciation accounting, amortization of the asset over a fixed period, retirement of the equipment at the end of the amortization period and recognition of any net salvage related to disposition of equipment in these accounts as a gain or loss. For equipment in these accounts that was placed in service prior to implementation of amortization accounting, the net book value by vintage amortized over the remaining amortization period specified for each account and the original cost will be retired at the end of this period.

The amortization periods selected for each account or subaccount are based on a review of the existing depreciation rates for the accounts, typical service lives used for each type of equipment and a consideration of the period during which it is anticipated that most of the benefit of the equipment will be realized. The amortization periods are as follows:

Account Number	Description	Amortization Period, Years
393	Tools, Shop and Garage Equipment	20
396	Communication Equipment	
	General	15
	SCADA	10

NET SALVAGE

Experienced net salvage is incorporated in the results of the study as it was reported on the Company's books and records for the period January 1, 2017 through March 31, 2021 and estimated for the period April 1, 2021 through December 31, 2021. The calculation of the amortization is shown in Table 4 on page V-7. The amounts of

gross salvage and removal cost by account for each year are set forth in the section beginning on page VIII-2.

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

PART V. RESULTS OF STUDY

PART V. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Table 1 summarizes the results of the depreciation study which sets forth, by depreciable group, the estimated survivor curve, calculated annual accruals and book reserve related to net original cost and the annual amortization of net salvage. Table 2 presents the bringforward to March 31, 2022 of the book reserve as of March 31, 2021. Table 3 sets forth the calculation of estimated depreciation accruals for the twelve months ended March 31, 2022. Table 4 presents the amortization of experienced and estimated net salvage, by account, based on the five-year period, 2017-2021. The total amortization amount is incorporated in the total annual accrual in Table 1.

DESCRIPTION OF DETAILED TABULATIONS

Supporting statistical data for the estimates of average service lives and survivor curves, the annual depreciation calculations, and gross salvage and cost of removal for the years 2017-2021 are presented in three sections.

The section beginning on page VI-2 sets forth, for each depreciable group analyzed by the retirement rate method, a chart depicting the original and estimated survivor curves followed by a tabular presentation of the original life table plotted on the chart. A cumulative summary, by year installed, for utility plant and the supporting data for the original cost depreciation calculations are presented in the section beginning on page VII-3. The tabulations of experienced and estimated net salvage, by year and account for the five-year period 2017-2021, are presented in the section beginning on page VIII-2.

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

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

Detailed tabulations setting forth the cost of removal, gross salvage and net salvage amounts, by account and year, are presented in the third section. The net salvage amounts, by account and year, are carried forward to Table 4, which presents the five-year amortization of net salvage.

AQUA PENNSYLVANIA, INC.
CHELTENHAM OPERATIONS

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF MARCH 31, 2022

DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF MARCH 31, 2022	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
INTANGIBLE PLANT							
351.00 ORGANIZATION	NONDEPR.	617,031.21					
TOTAL INTANGIBLE PLANT		**617,031.21**					
NONDEPRECIABLE PLANT							
353.20 LAND AND LAND RIGHTS - COLLECTION	NONDEPR.	9,552.64					
TOTAL NONDEPRECIABLE PLANT		**9,552.64**					
DEPRECIABLE PLANT							
361.00 COLLECTION MAINS - GRAVITY	75-R2.5	56,070,525.14	11,827,696	44,242,830	919,415	1.64	48.1
363.00 SERVICES	70-R4	3,427,015.36	2,818,733	608,283	57,517	1.68	10.6
391.00 TRANSPORTATION EQUIPMENT	15-L3	281,820.00	247,818	34,002	4,288	1.52	7.9
393.00 TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	1,424.36	112	1,312	72	*	18.2
396.00 COMMUNICATION EQUIPMENT							
GENERAL	15-SQ	7,431.25	443	6,988	500	*	14.0
SCADA	10-SQ	25,538.51	1,277	24,262	2,579	*	9.4
TOTAL ACCOUNT 396		32,969.76	1,720	31,250	3,079		
TOTAL DEPRECIABLE PLANT		**59,813,754.62**	**14,896,079**	**44,917,677**	**984,371**		
TOTAL WASTEWATER PLANT IN SERVICE		**60,440,338.47**	**14,896,079**	**44,917,677**	**984,371**		
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION							
DEPRECIABLE PLANT							
361.00 COLLECTION MAINS - GRAVITY	75-R2.5	96,280.00	857	95,423	1,736	1.80	55.0
363.00 SERVICES	70-R4	6,000.00	46	5,954	92	1.53	64.7
TOTAL CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION		**102,280.00**	**903**	**101,377**	**1,828**		
AMORTIZATION OF NET SALVAGE					**553**		
TOTAL WASTEWATER PLANT		**60,338,058.47**	**14,895,176**	**44,816,300**	**983,096**		

* ACCRUALS CALCULATED FOR EACH ASSET BY THE COMPANY'S PROPERTY RECORD SYSTEM USING THE AMORTIZATION PERIOD SET FORTH IN COLUMN 2.

AQUA PENNSYLVANIA, INC.
CHELTENHAM OPERATIONS

TABLE 2. BRINGFORWARD TO MARCH 31, 2022 OF THE BOOK RESERVE AS OF MARCH 31, 2021

ACCOUNT	BOOK RESERVE AS OF MARCH 31, 2021		DEPRECIATION ACCRUALS		AMORTIZATION OF NET SALVAGE		PROJECTED RETIREMENTS		PROJECTED GROSS SALVAGE		PROJECTED COST OF REMOVAL		BOOK RESERVE AS OF MARCH 31, 2022
(1)	(2)	+	(3)	+	(4)	-	(5)	+	(6)	-	(7)	=	(8)
361.00	11,097,347		912,114		50		180,486				1,329		11,827,696
363.00	2,762,001		61,356		238		3,998				865		2,818,733
391.00	243,421		4,396										247,818
393.00	41		71										112
396.00	100		343										443
396.70	0		1,277										1,277
SUBTOTAL	**14,102,911**		**979,558**		**288**		**184,483**		**0**		**2,194**		**14,896,079**
LESS:													
CUSTOMERS' ADVANCES AND CONTRIBUTIONS													
361.00	0		(857)										(857)
363.00	0		(46)										(46)
SUBTOTAL	**0**		**(903)**		**0**		**0**		**0**		**0**		**(903)**
TOTAL	**14,102,911**		**978,655**		**288**		**184,483**		**0**		**2,194**		**14,895,176**

AQUA PENNSYLVANIA, INC.
CHELTENHAM OPERATIONS

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED MARCH 31, 2022

	ACCOUNT	ORIGINAL COST AS OF MARCH 31, 2021	ORIGINAL COST AS OF MARCH 31, 2022	ANNUAL ACCRUAL RATE		ANNUAL ACCRUAL AMOUNT
	(1)	(2)	(3)	(4)		(5)
UTILITY PLANT IN SERVICE						
361.00	COLLECTION MAINS - GRAVITY	53,822,773.35	56,070,525.14	1.66		912,114
363.00	SERVICES	3,315,369.83	3,427,015.36	1.82		61,356
391.00	TRANSPORTATION EQUIPMENT	281,820.00	281,820.00	1.56		4,396
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	1,424.36	1,424.36	5.00	*	71
396.00	COMMUNICATION EQUIPMENT - GENERAL	2,856.24	7,431.25	6.67	*	343
396.70	COMMUNICATION EQUIPMENT - SCADA	0.00	25,538.51	10.00	*	1,277
	TOTAL PLANT IN SERVICE	**57,424,243.78**	**59,813,754.62**			**979,558**
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION						
361.20	COLLECTION MAINS - GRAVITY	0.00	96,280.00	1.78	**	857
363.20	SERVICES	0.00	6,000.00	1.53	**	46
	TOTAL CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION	**0.00**	**102,280.00**			**903**
	TOTAL PLANT IN SERVICE	**57,424,243.78**	**59,711,474.62**			**978,655**

* ACCRUAL RATE BASED ON AMORTIZATION PERIOD
** ACCRUAL RATE BASED ON LIMERICK HTY CALCULATION

AQUA PENNSYLVANIA, INC.
CHELTENHAM OPERATIONS

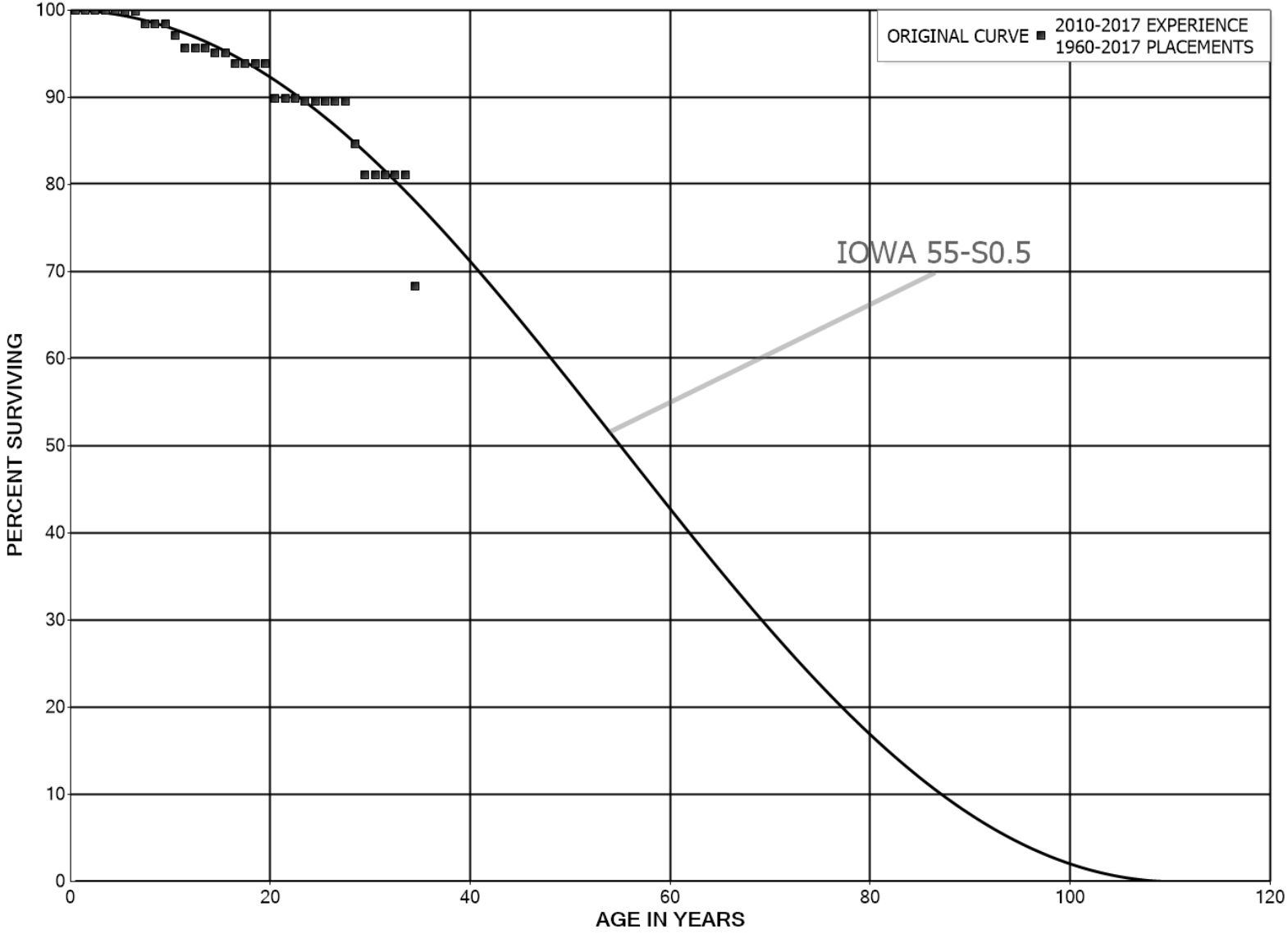
TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

	2017		2018		2019		2020		2021			
ACCOUNT	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	NET SALVAGE	SALVAGE ACCRUAL
(1)	(2) -	(3) +	(4) -	(5) +	(6) -	(7) +	(8) -	(9) +	(10) -	(11) =	(12)*	(13)=(12)/5
361.00										997.05	(997.05)	(199)
363.00								992.67		776.20	(1,768.87)	(354)
TOTAL	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**992.67**	**-**	**1,773.25**	**(2,765.92)**	**(553)**

* COLUMN (12) EQUALS THE SUMMATION OF COLUMNS (2) THROUGH (11).

PART VI. SERVICE LIFE STATISTICS

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNT 354.2 STRUCTURES AND IMPROVEMENTS - COLLECTION
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 354.2 STRUCTURES AND IMPROVEMENTS - COLLECTION

ORIGINAL LIFE TABLE

PLACEMENT BAND 1960-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,257,381		0.0000	1.0000	100.00
0.5	2,098,467		0.0000	1.0000	100.00
1.5	1,878,564		0.0000	1.0000	100.00
2.5	1,878,564		0.0000	1.0000	100.00
3.5	3,297,881		0.0000	1.0000	100.00
4.5	3,313,109	5,669	0.0017	0.9983	100.00
5.5	3,307,440		0.0000	1.0000	99.83
6.5	3,293,581	45,724	0.0139	0.9861	99.83
7.5	2,386,087		0.0000	1.0000	98.44
8.5	2,456,269		0.0000	1.0000	98.44
9.5	2,617,044	36,966	0.0141	0.9859	98.44
10.5	1,202,343	18,469	0.0154	0.9846	97.05
11.5	1,247,585		0.0000	1.0000	95.56
12.5	1,267,560		0.0000	1.0000	95.56
13.5	1,267,560	6,016	0.0047	0.9953	95.56
14.5	1,306,451	536	0.0004	0.9996	95.11
15.5	1,293,169	16,982	0.0131	0.9869	95.07
16.5	301,494		0.0000	1.0000	93.82
17.5	171,166		0.0000	1.0000	93.82
18.5	170,707		0.0000	1.0000	93.82
19.5	106,996	4,502	0.0421	0.9579	93.82
20.5	75,352		0.0000	1.0000	89.87
21.5	175,864		0.0000	1.0000	89.87
22.5	130,958	517	0.0039	0.9961	89.87
23.5	130,441		0.0000	1.0000	89.52
24.5	130,441		0.0000	1.0000	89.52
25.5	99,995		0.0000	1.0000	89.52
26.5	112,249		0.0000	1.0000	89.52
27.5	112,249	6,192	0.0552	0.9448	89.52
28.5	106,058	4,413	0.0416	0.9584	84.58
29.5	12,254		0.0000	1.0000	81.06
30.5	12,254		0.0000	1.0000	81.06
31.5	12,254		0.0000	1.0000	81.06
32.5	12,254		0.0000	1.0000	81.06
33.5	12,254	1,937	0.1581	0.8419	81.06
34.5					68.25
35.5					
36.5					
37.5					
38.5					

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

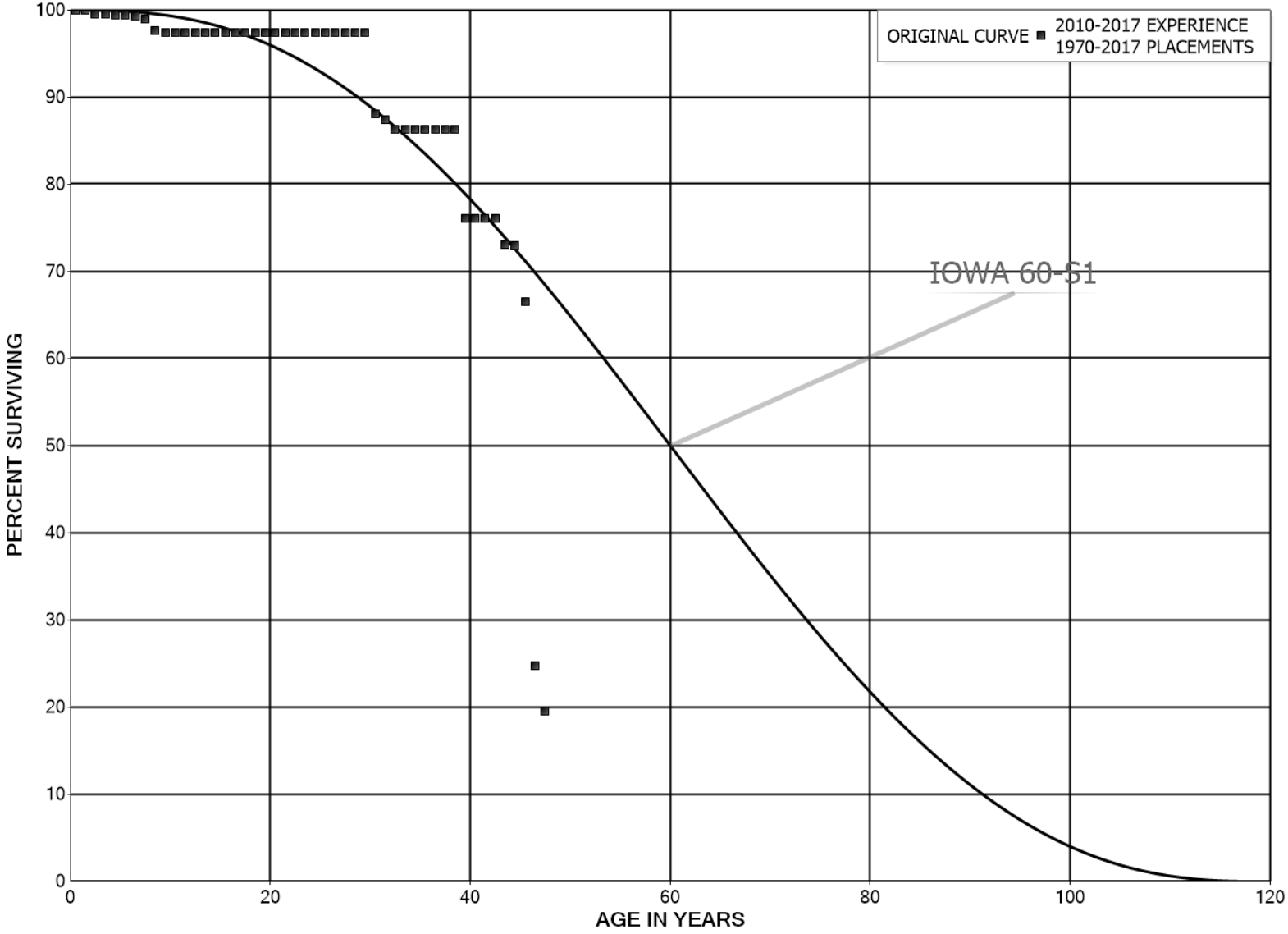
ACCOUNT 354.2 STRUCTURES AND IMPROVEMENTS - COLLECTION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1960-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5					
40.5					
41.5					
42.5					
43.5					
44.5					
45.5					
46.5					
47.5					
48.5					
49.5	9,083		0.0000		
50.5	9,083		0.0000		
51.5	9,083		0.0000		
52.5	9,083		0.0000		
53.5	9,083	880	0.0969		
54.5	8,203	2,151	0.2623		
55.5	6,051		0.0000		
56.5	6,051	1,192	0.1970		
57.5					

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNT 354.3 STRUCTURES AND IMPROVEMENTS - PUMPING
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 354.3 STRUCTURES AND IMPROVEMENTS - PUMPING

ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,946,035		0.0000	1.0000	100.00
0.5	1,798,169	812	0.0005	0.9995	100.00
1.5	1,881,083	8,566	0.0046	0.9954	99.95
2.5	2,256,892		0.0000	1.0000	99.50
3.5	2,685,113	2,709	0.0010	0.9990	99.50
4.5	1,816,131		0.0000	1.0000	99.40
5.5	2,118,481	1,768	0.0008	0.9992	99.40
6.5	2,161,928	6,716	0.0031	0.9969	99.32
7.5	2,144,545	29,171	0.0136	0.9864	99.01
8.5	1,532,146	4,094	0.0027	0.9973	97.66
9.5	1,391,007		0.0000	1.0000	97.40
10.5	881,845		0.0000	1.0000	97.40
11.5	557,791		0.0000	1.0000	97.40
12.5	528,989		0.0000	1.0000	97.40
13.5	214,927		0.0000	1.0000	97.40
14.5	38,152		0.0000	1.0000	97.40
15.5	38,152		0.0000	1.0000	97.40
16.5	38,152		0.0000	1.0000	97.40
17.5	38,152		0.0000	1.0000	97.40
18.5	38,152		0.0000	1.0000	97.40
19.5	42,388		0.0000	1.0000	97.40
20.5	42,388		0.0000	1.0000	97.40
21.5	42,388		0.0000	1.0000	97.40
22.5	11,201		0.0000	1.0000	97.40
23.5	11,201		0.0000	1.0000	97.40
24.5	29,801		0.0000	1.0000	97.40
25.5	34,264		0.0000	1.0000	97.40
26.5	102,646		0.0000	1.0000	97.40
27.5	107,815		0.0000	1.0000	97.40
28.5	118,814		0.0000	1.0000	97.40
29.5	118,814	11,431	0.0962	0.9038	97.40
30.5	107,383	811	0.0075	0.9925	88.03
31.5	192,940	2,409	0.0125	0.9875	87.37
32.5	211,931		0.0000	1.0000	86.27
33.5	207,468		0.0000	1.0000	86.27
34.5	161,528		0.0000	1.0000	86.27
35.5	145,158		0.0000	1.0000	86.27
36.5	53,415		0.0000	1.0000	86.27
37.5	16,911		0.0000	1.0000	86.27
38.5	16,911	2,002	0.1184	0.8816	86.27

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

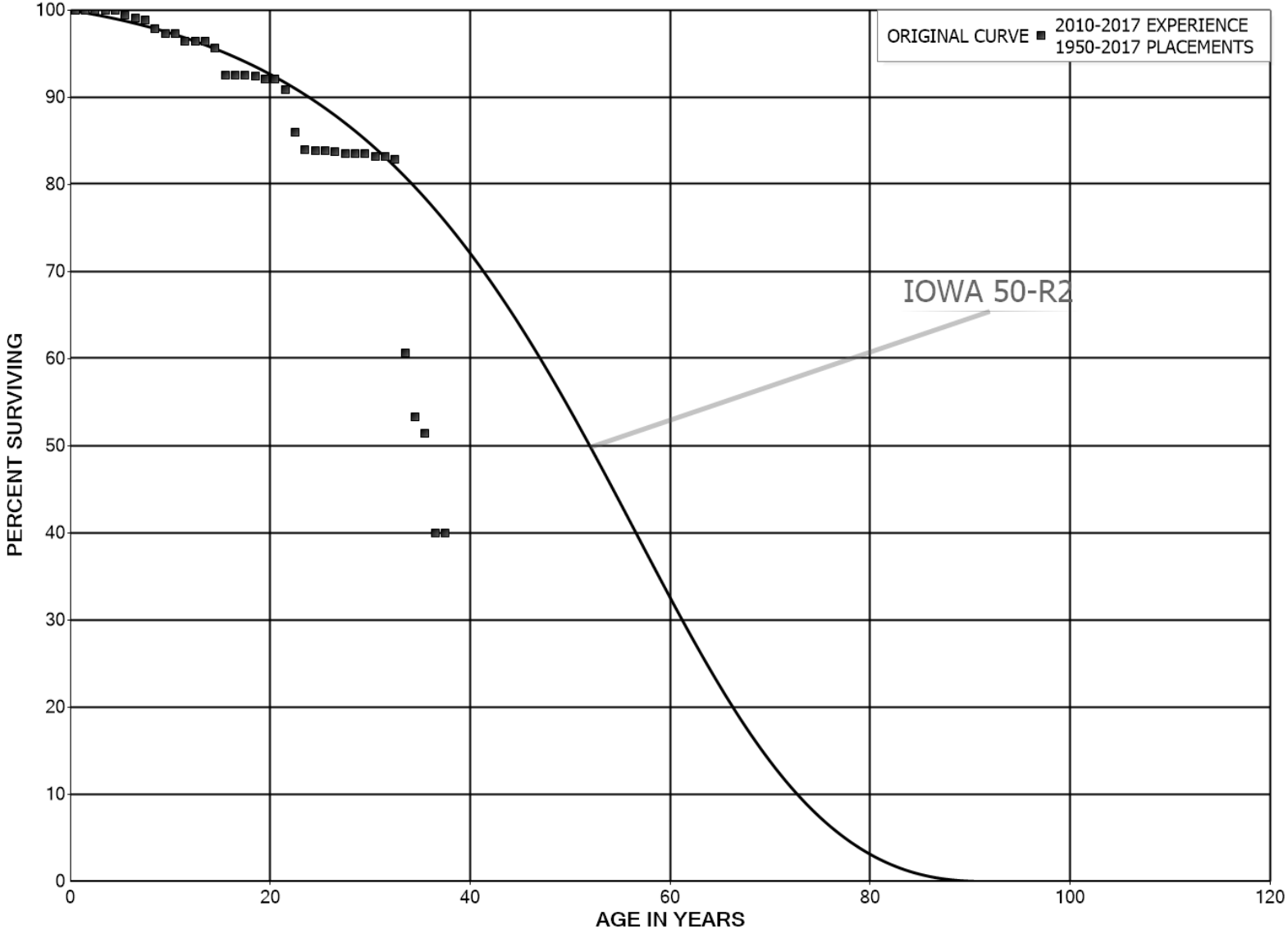
ACCOUNT 354.3 STRUCTURES AND IMPROVEMENTS - PUMPING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1970-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	84,816		0.0000	1.0000	76.06
40.5	124,012		0.0000	1.0000	76.06
41.5	124,012		0.0000	1.0000	76.06
42.5	118,224	4,624	0.0391	0.9609	76.06
43.5	113,599	225	0.0020	0.9980	73.08
44.5	45,342	4,015	0.0886	0.9114	72.94
45.5	3,892	2,443	0.6275	0.3725	66.48
46.5	1,450	305	0.2104	0.7896	24.76
47.5					19.55

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNT 354.4 STRUCTURES AND IMPROVEMENTS - TREATMENT AND DISPOSAL
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 354.4 STRUCTURES AND IMPROVEMENTS - TREATMENT AND DISPOSAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1950-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,578,187		0.0000	1.0000	100.00
0.5	6,199,355		0.0000	1.0000	100.00
1.5	5,855,261		0.0000	1.0000	100.00
2.5	5,541,007	1,050	0.0002	0.9998	100.00
3.5	6,139,511	3,928	0.0006	0.9994	99.98
4.5	6,246,905	33,379	0.0053	0.9947	99.92
5.5	6,086,693	18,604	0.0031	0.9969	99.38
6.5	5,379,490	11,225	0.0021	0.9979	99.08
7.5	9,357,452	98,278	0.0105	0.9895	98.87
8.5	6,808,266	36,315	0.0053	0.9947	97.83
9.5	6,770,210	2,864	0.0004	0.9996	97.31
10.5	6,231,635	58,111	0.0093	0.9907	97.27
11.5	5,478,941	371	0.0001	0.9999	96.36
12.5	4,984,366		0.0000	1.0000	96.36
13.5	4,948,804	37,221	0.0075	0.9925	96.36
14.5	4,139,342	133,937	0.0324	0.9676	95.63
15.5	849,694		0.0000	1.0000	92.54
16.5	538,370		0.0000	1.0000	92.54
17.5	515,020	634	0.0012	0.9988	92.54
18.5	462,361	1,597	0.0035	0.9965	92.42
19.5	1,109,863		0.0000	1.0000	92.11
20.5	1,201,958	16,374	0.0136	0.9864	92.11
21.5	1,420,538	77,073	0.0543	0.9457	90.85
22.5	2,280,284	52,790	0.0232	0.9768	85.92
23.5	1,896,916	1,098	0.0006	0.9994	83.93
24.5	2,110,119	856	0.0004	0.9996	83.88
25.5	1,958,767	2,783	0.0014	0.9986	83.85
26.5	2,097,701	4,448	0.0021	0.9979	83.73
27.5	2,106,672		0.0000	1.0000	83.55
28.5	2,051,424		0.0000	1.0000	83.55
29.5	2,564,769	10,032	0.0039	0.9961	83.55
30.5	2,419,157	1,834	0.0008	0.9992	83.23
31.5	298,968	1,105	0.0037	0.9963	83.16
32.5	259,357	69,751	0.2689	0.7311	82.86
33.5	189,606	22,856	0.1205	0.8795	60.57
34.5	111,622	3,894	0.0349	0.9651	53.27
35.5	107,728	24,054	0.2233	0.7767	51.41
36.5	46,827		0.0000	1.0000	39.93
37.5					39.93
38.5					

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

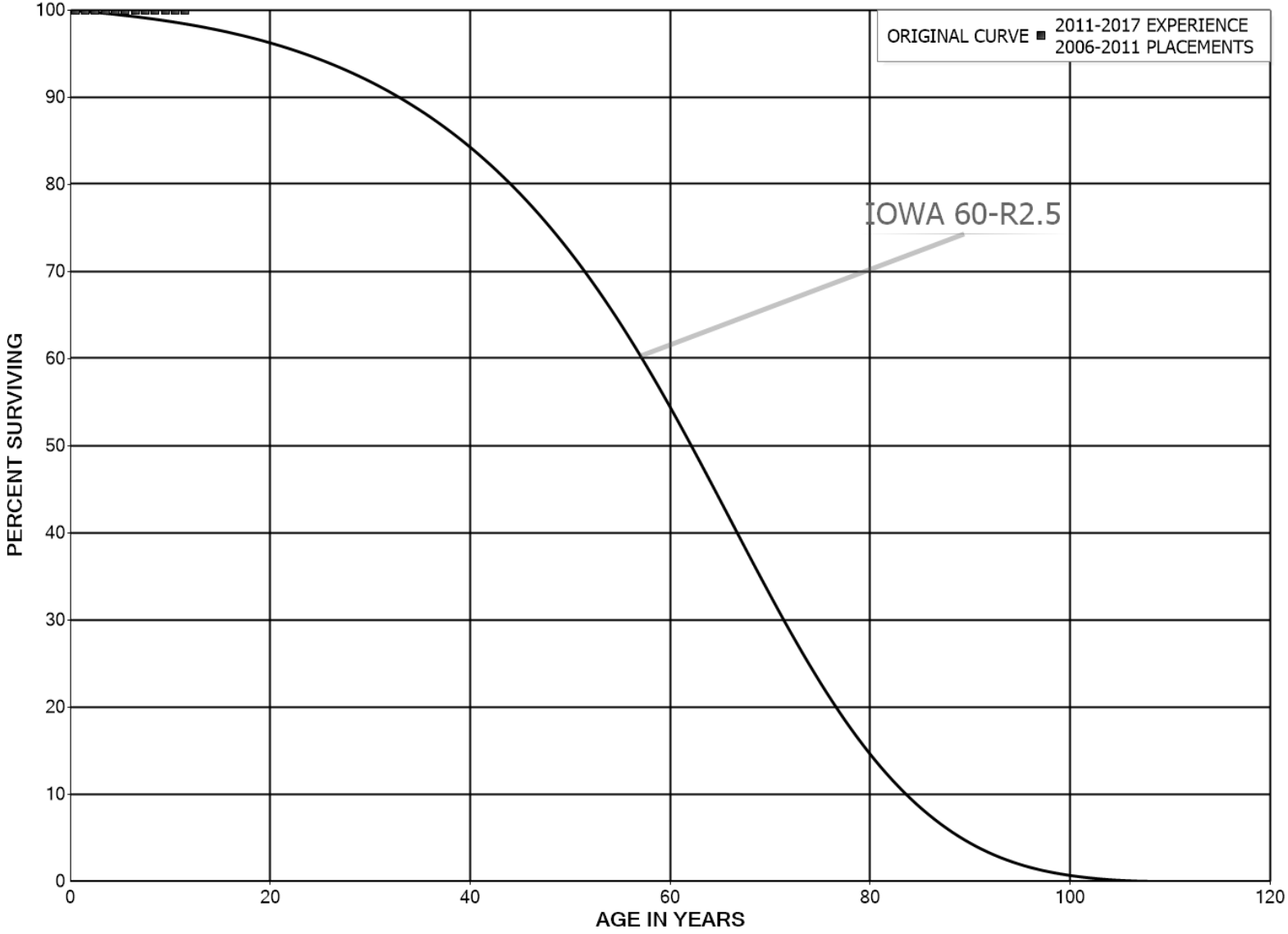
ACCOUNT 354.4 STRUCTURES AND IMPROVEMENTS - TREATMENT AND DISPOSAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1950-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	26,820		0.0000		
40.5	462,945		0.0000		
41.5	462,945	1,160	0.0025		
42.5	461,785	6,332	0.0137		
43.5	455,453	9,139	0.0201		
44.5	419,494	461	0.0011		
45.5	15,914		0.0000		
46.5	15,914	12,150	0.7635		
47.5					
48.5					
49.5					
50.5					
51.5					
52.5					
53.5					
54.5					
55.5					
56.5					
57.5					
58.5					
59.5	420,422		0.0000		
60.5	420,422	3,111	0.0074		
61.5	417,311		0.0000		
62.5	417,311		0.0000		
63.5	417,311		0.0000		
64.5	417,311		0.0000		
65.5	417,311		0.0000		
66.5	417,311	44,392	0.1064		
67.5					

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNT 354.5 STRUCTURES AND IMPROVEMENTS - RECLAIMED WATER TREATMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

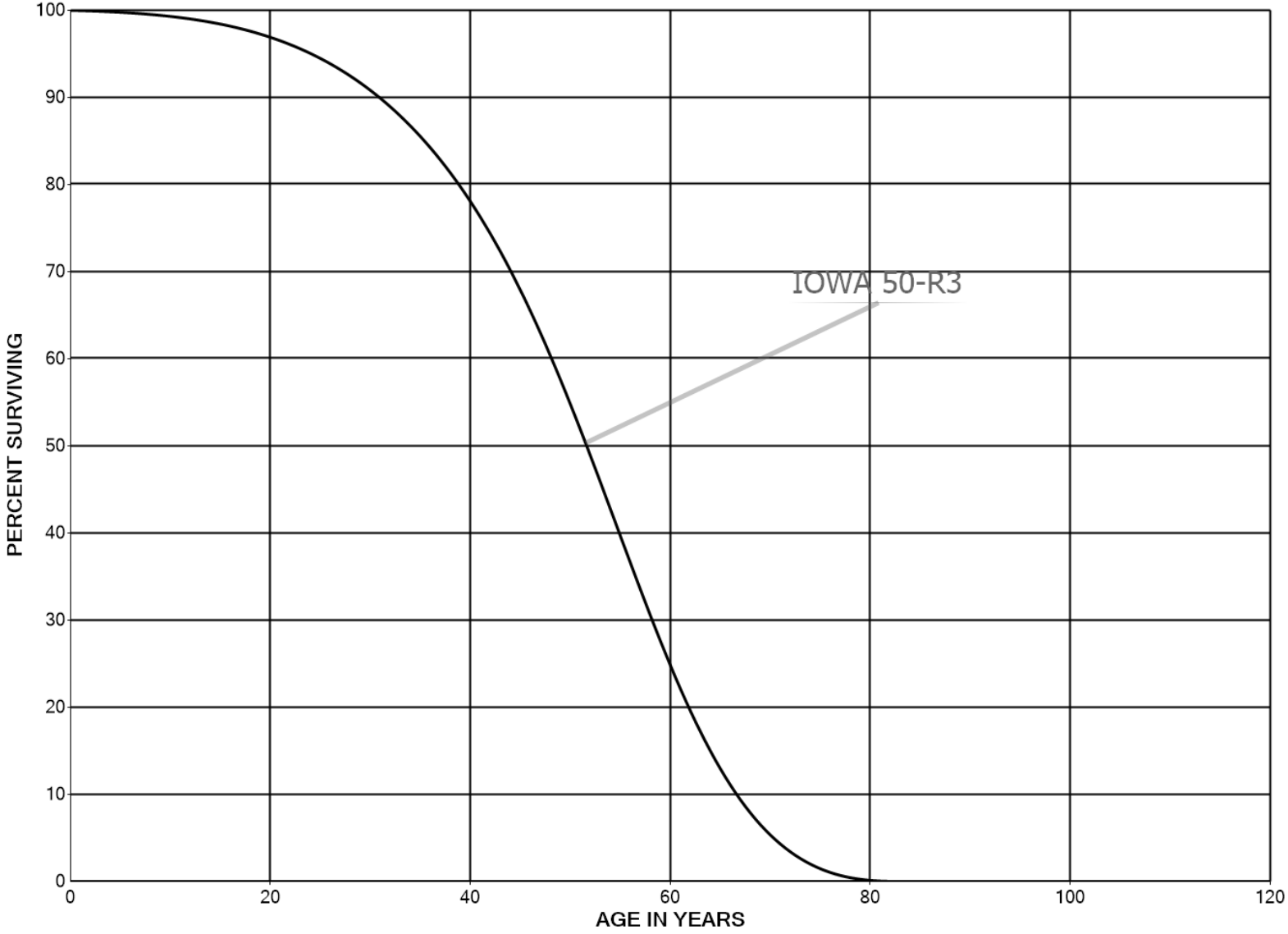
ACCOUNT 354.5 STRUCTURES AND IMPROVEMENTS - RECLAIMED WATER TREATMENT

ORIGINAL LIFE TABLE

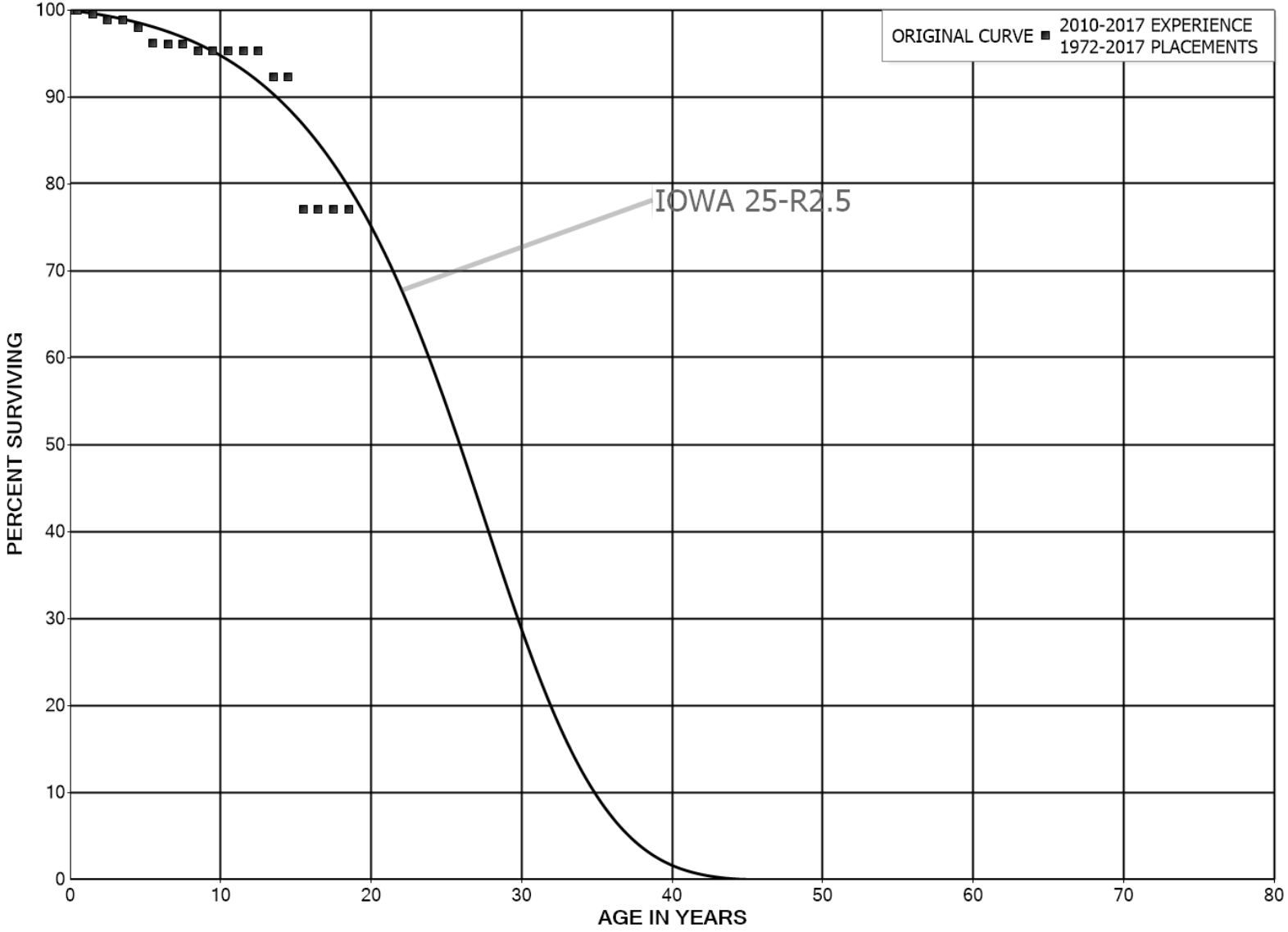
PLACEMENT BAND 2006-2011 EXPERIENCE BAND 2011-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	627		0.0000	1.0000	100.00
0.5	627		0.0000	1.0000	100.00
1.5	627		0.0000	1.0000	100.00
2.5	2,887		0.0000	1.0000	100.00
3.5	7,931		0.0000	1.0000	100.00
4.5	36,713		0.0000	1.0000	100.00
5.5	36,713		0.0000	1.0000	100.00
6.5	36,086		0.0000	1.0000	100.00
7.5	36,086		0.0000	1.0000	100.00
8.5	36,086		0.0000	1.0000	100.00
9.5	33,826		0.0000	1.0000	100.00
10.5	28,782		0.0000	1.0000	100.00
11.5					100.00

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNT 354.7 STRUCTURES AND IMPROVEMENTS - GENERAL
SMOOTH SURVIVOR CURVE



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNTS 355.2 THROUGH 355.4 POWER GENERATING EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNTS 355.2 THROUGH 355.4 POWER GENERATING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1972-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	390,273		0.0000	1.0000	100.00
0.5	416,698	1,869	0.0045	0.9955	100.00
1.5	543,479	3,867	0.0071	0.9929	99.55
2.5	494,299	0	0.0000	1.0000	98.84
3.5	534,998	4,826	0.0090	0.9910	98.84
4.5	557,098	10,166	0.0182	0.9818	97.95
5.5	543,510	543	0.0010	0.9990	96.16
6.5	476,710		0.0000	1.0000	96.07
7.5	407,872	3,410	0.0084	0.9916	96.07
8.5	398,951		0.0000	1.0000	95.26
9.5	148,398		0.0000	1.0000	95.26
10.5	141,345		0.0000	1.0000	95.26
11.5	101,287		0.0000	1.0000	95.26
12.5	101,287	3,214	0.0317	0.9683	95.26
13.5	98,074		0.0000	1.0000	92.24
14.5	98,007	16,131	0.1646	0.8354	92.24
15.5	128,165		0.0000	1.0000	77.06
16.5	128,165		0.0000	1.0000	77.06
17.5	120,000		0.0000	1.0000	77.06
18.5					77.06
19.5					
20.5					
21.5					
22.5					
23.5					
24.5					
25.5					
26.5					
27.5					
28.5					
29.5					
30.5					
31.5					
32.5					
33.5					
34.5					
35.5					
36.5					
37.5					
38.5					

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

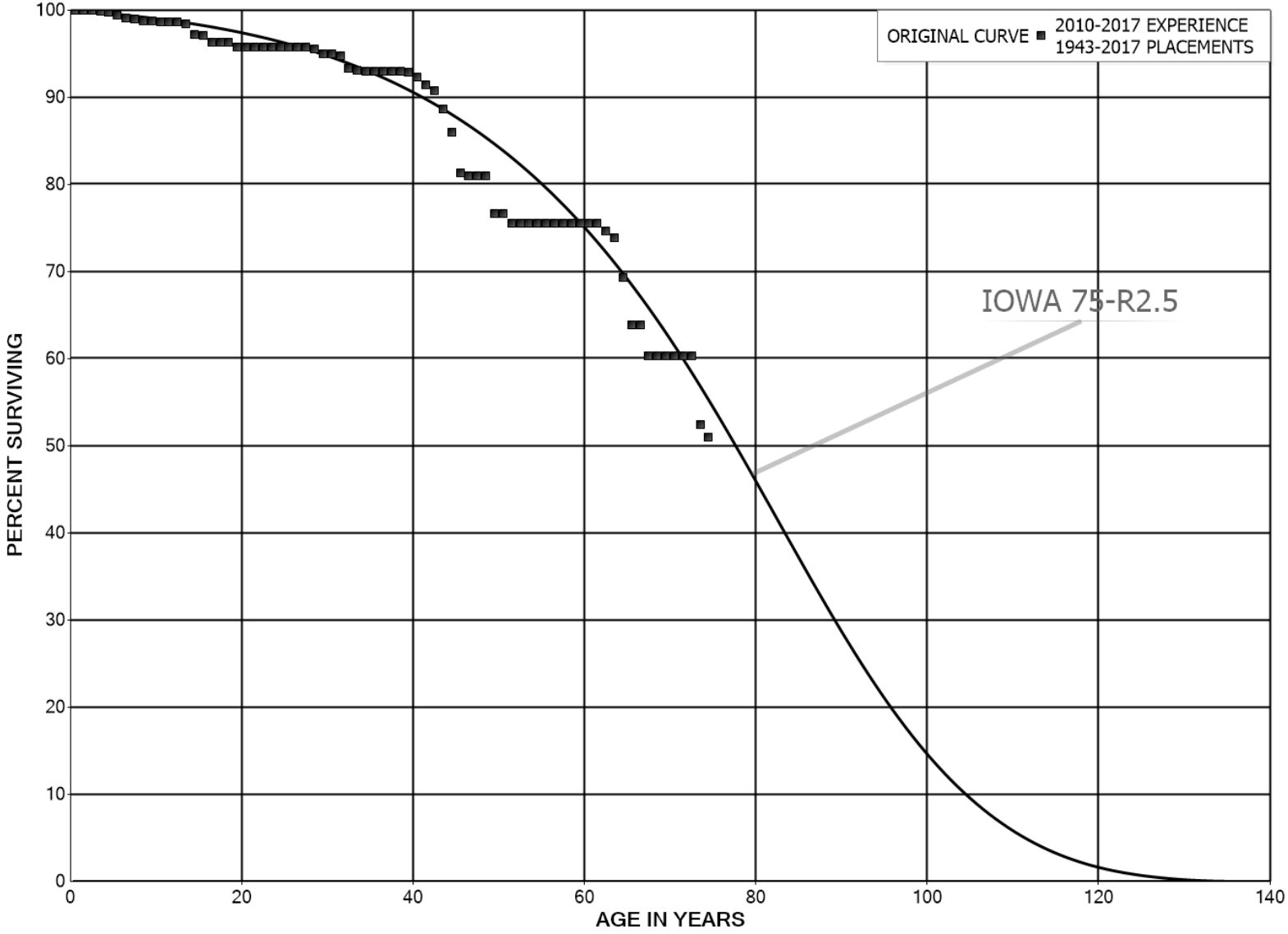
ACCOUNTS 355.2 THROUGH 355.4 POWER GENERATING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1972-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5					
40.5	13,608		0.0000		
41.5	13,608		0.0000		
42.5	13,608		0.0000		
43.5	13,608		0.0000		
44.5	13,608		0.0000		
45.5					

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNTS 360 AND 361 - COLLECTION MAINS - FORCE AND GRAVITY
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNTS 360 AND 361 - COLLECTION MAINS - FORCE AND GRAVITY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1943-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	15,996,160		0.0000	1.0000	100.00
0.5	9,817,637	0	0.0000	1.0000	100.00
1.5	10,379,970	501	0.0000	1.0000	100.00
2.5	7,903,524	17,007	0.0022	0.9978	100.00
3.5	7,120,182	602	0.0001	0.9999	99.78
4.5	6,525,126	21,411	0.0033	0.9967	99.77
5.5	6,757,519	28,312	0.0042	0.9958	99.44
6.5	6,907,416	5,271	0.0008	0.9992	99.03
7.5	11,563,424	26,078	0.0023	0.9977	98.95
8.5	12,073,642	2,036	0.0002	0.9998	98.73
9.5	10,959,708	4,776	0.0004	0.9996	98.71
10.5	12,883,334		0.0000	1.0000	98.67
11.5	13,512,472	10,916	0.0008	0.9992	98.67
12.5	7,852,014	14,897	0.0019	0.9981	98.59
13.5	4,355,890	54,378	0.0125	0.9875	98.40
14.5	5,101,734	6,826	0.0013	0.9987	97.17
15.5	5,089,997	38,849	0.0076	0.9924	97.04
16.5	5,157,762		0.0000	1.0000	96.30
17.5	4,017,926		0.0000	1.0000	96.30
18.5	4,044,470	22,047	0.0055	0.9945	96.30
19.5	2,723,063		0.0000	1.0000	95.78
20.5	2,615,272		0.0000	1.0000	95.78
21.5	2,734,655		0.0000	1.0000	95.78
22.5	1,012,152		0.0000	1.0000	95.78
23.5	1,159,517		0.0000	1.0000	95.78
24.5	1,452,252		0.0000	1.0000	95.78
25.5	1,592,077		0.0000	1.0000	95.78
26.5	2,190,183		0.0000	1.0000	95.78
27.5	1,918,013	4,463	0.0023	0.9977	95.78
28.5	2,149,972	13,121	0.0061	0.9939	95.56
29.5	2,315,956		0.0000	1.0000	94.97
30.5	3,189,169	7,385	0.0023	0.9977	94.97
31.5	4,575,534	68,924	0.0151	0.9849	94.75
32.5	4,731,241	14,002	0.0030	0.9970	93.33
33.5	4,685,663	6,089	0.0013	0.9987	93.05
34.5	4,093,664		0.0000	1.0000	92.93
35.5	3,303,952		0.0000	1.0000	92.93
36.5	1,898,586		0.0000	1.0000	92.93
37.5	787,007		0.0000	1.0000	92.93
38.5	748,261	675	0.0009	0.9991	92.93

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

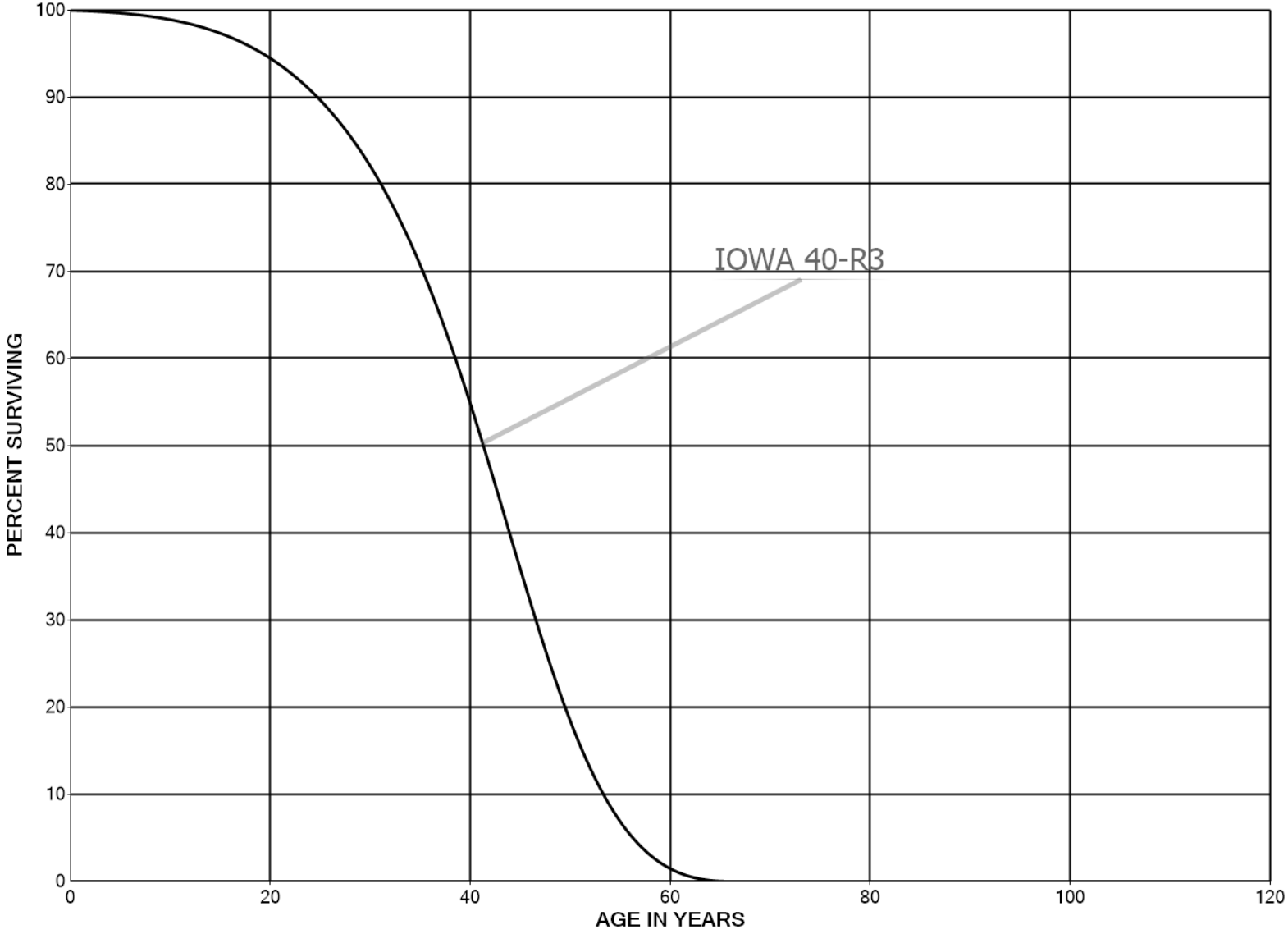
ACCOUNTS 360 AND 361 - COLLECTION MAINS - FORCE AND GRAVITY

ORIGINAL LIFE TABLE, CONT.

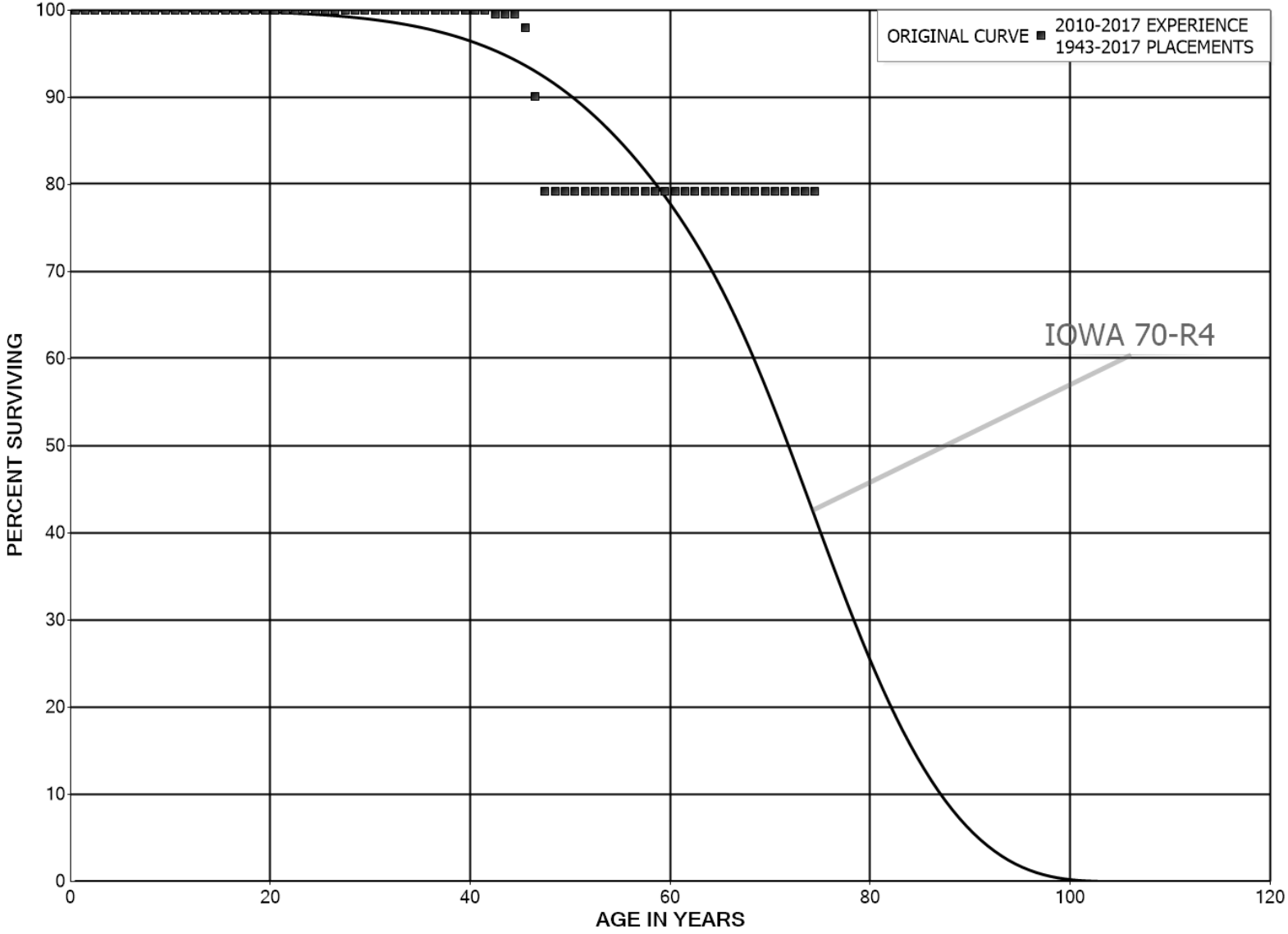
PLACEMENT BAND 1943-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,327,693	8,451	0.0064	0.9936	92.84
40.5	2,188,537	20,857	0.0095	0.9905	92.25
41.5	2,301,907	15,115	0.0066	0.9934	91.37
42.5	2,191,376	52,787	0.0241	0.9759	90.77
43.5	2,133,054	62,534	0.0293	0.9707	88.59
44.5	1,453,359	79,155	0.0545	0.9455	85.99
45.5	449,770	1,695	0.0038	0.9962	81.31
46.5	173,512		0.0000	1.0000	81.00
47.5	108,439		0.0000	1.0000	81.00
48.5	108,439	5,909	0.0545	0.9455	81.00
49.5	122,967		0.0000	1.0000	76.59
50.5	133,941	1,870	0.0140	0.9860	76.59
51.5	207,546		0.0000	1.0000	75.52
52.5	50,943		0.0000	1.0000	75.52
53.5	50,943		0.0000	1.0000	75.52
54.5	63,623		0.0000	1.0000	75.52
55.5	44,091		0.0000	1.0000	75.52
56.5	59,997		0.0000	1.0000	75.52
57.5	23,654		0.0000	1.0000	75.52
58.5	12,681		0.0000	1.0000	75.52
59.5	600,366		0.0000	1.0000	75.52
60.5	600,366	12	0.0000	1.0000	75.52
61.5	642,094	8,105	0.0126	0.9874	75.52
62.5	579,569	5,613	0.0097	0.9903	74.56
63.5	573,956	35,569	0.0620	0.9380	73.84
64.5	538,387	41,982	0.0780	0.9220	69.26
65.5	496,404	493	0.0010	0.9990	63.86
66.5	536,053	29,911	0.0558	0.9442	63.80
67.5	40,141		0.0000	1.0000	60.24
68.5	40,141		0.0000	1.0000	60.24
69.5	40,141		0.0000	1.0000	60.24
70.5	40,141		0.0000	1.0000	60.24
71.5	58,091		0.0000	1.0000	60.24
72.5	40,141	5,234	0.1304	0.8696	60.24
73.5	34,907	932	0.0267	0.9733	52.39
74.5					50.99

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNT 362 SPECIAL COLLECTING STRUCTURES
SMOOTH SURVIVOR CURVE



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNT 363 SERVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 363 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1943-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,511,339		0.0000	1.0000	100.00
0.5	1,322,032		0.0000	1.0000	100.00
1.5	1,258,144		0.0000	1.0000	100.00
2.5	1,064,617		0.0000	1.0000	100.00
3.5	1,016,113		0.0000	1.0000	100.00
4.5	989,078		0.0000	1.0000	100.00
5.5	1,100,135		0.0000	1.0000	100.00
6.5	1,102,716		0.0000	1.0000	100.00
7.5	3,362,564		0.0000	1.0000	100.00
8.5	3,625,685	775	0.0002	0.9998	100.00
9.5	3,552,572		0.0000	1.0000	99.98
10.5	3,859,193		0.0000	1.0000	99.98
11.5	3,844,684		0.0000	1.0000	99.98
12.5	1,370,315		0.0000	1.0000	99.98
13.5	1,056,916		0.0000	1.0000	99.98
14.5	1,066,882		0.0000	1.0000	99.98
15.5	1,067,717		0.0000	1.0000	99.98
16.5	779,784		0.0000	1.0000	99.98
17.5	681,287		0.0000	1.0000	99.98
18.5	406,255		0.0000	1.0000	99.98
19.5	254,947		0.0000	1.0000	99.98
20.5	127,825		0.0000	1.0000	99.98
21.5	133,448		0.0000	1.0000	99.98
22.5	79,549		0.0000	1.0000	99.98
23.5	146,334		0.0000	1.0000	99.98
24.5	169,875		0.0000	1.0000	99.98
25.5	296,931		0.0000	1.0000	99.98
26.5	284,248		0.0000	1.0000	99.98
27.5	472,422		0.0000	1.0000	99.98
28.5	1,065,631		0.0000	1.0000	99.98
29.5	1,374,998		0.0000	1.0000	99.98
30.5	1,375,420		0.0000	1.0000	99.98
31.5	1,410,267		0.0000	1.0000	99.98
32.5	1,364,838		0.0000	1.0000	99.98
33.5	950,870		0.0000	1.0000	99.98
34.5	871,429		0.0000	1.0000	99.98
35.5	836,245		0.0000	1.0000	99.98
36.5	805,933		0.0000	1.0000	99.98
37.5	694,345		0.0000	1.0000	99.98
38.5	681,103		0.0000	1.0000	99.98

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

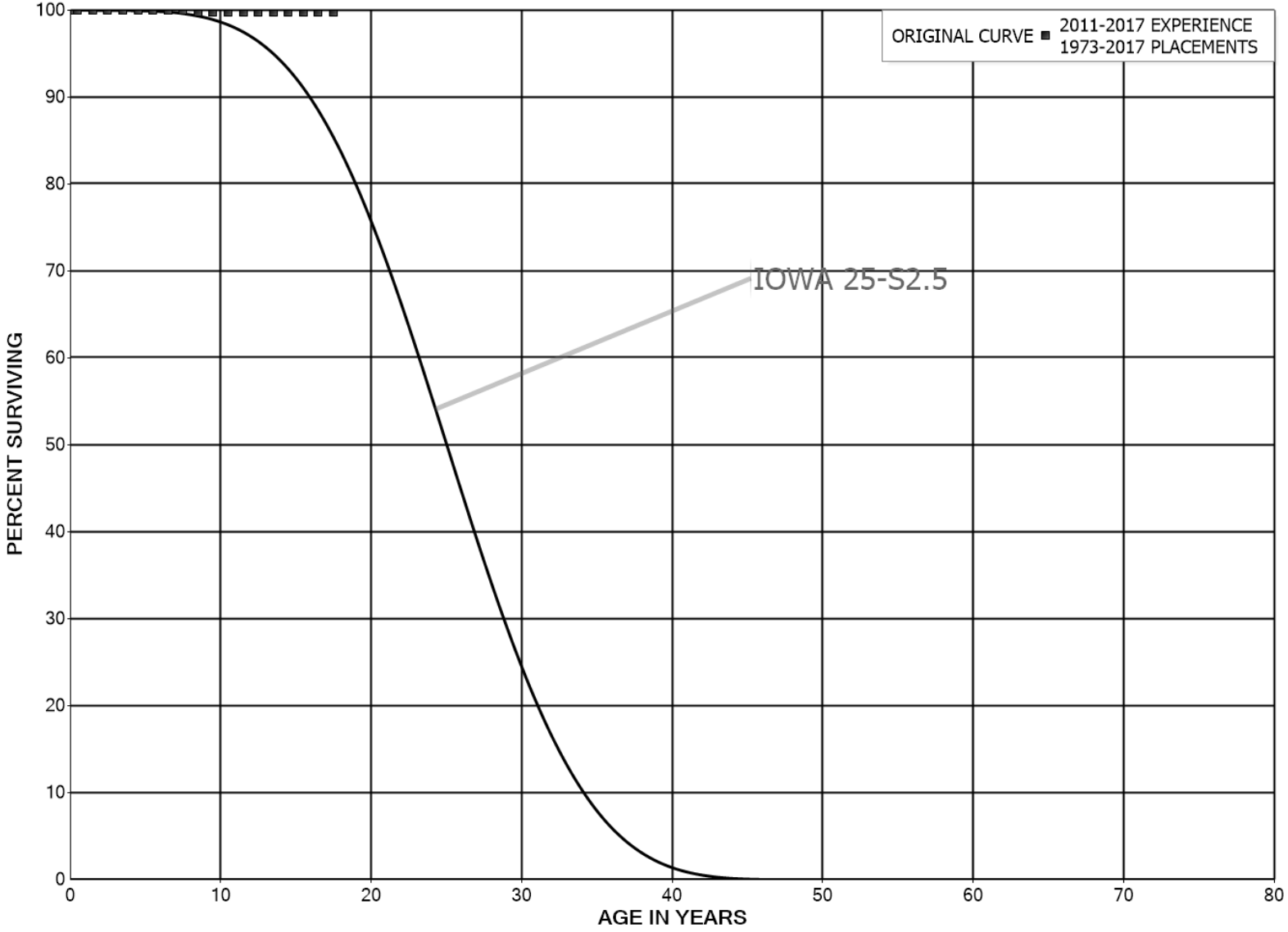
ACCOUNT 363 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1943-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	588,590		0.0000	1.0000	99.98
40.5	521,955		0.0000	1.0000	99.98
41.5	376,113	1,782	0.0047	0.9953	99.98
42.5	188,525		0.0000	1.0000	99.50
43.5	66,015		0.0000	1.0000	99.50
44.5	61,544	960	0.0156	0.9844	99.50
45.5	11,861	957	0.0807	0.9193	97.95
46.5	10,074	1,217	0.1208	0.8792	90.05
47.5	3,076		0.0000	1.0000	79.17
48.5	3,076		0.0000	1.0000	79.17
49.5	5,373		0.0000	1.0000	79.17
50.5	9,689		0.0000	1.0000	79.17
51.5	14,235		0.0000	1.0000	79.17
52.5	8,302		0.0000	1.0000	79.17
53.5	8,302		0.0000	1.0000	79.17
54.5	12,475		0.0000	1.0000	79.17
55.5	10,786		0.0000	1.0000	79.17
56.5	15,947		0.0000	1.0000	79.17
57.5	8,490		0.0000	1.0000	79.17
58.5	4,173		0.0000	1.0000	79.17
59.5	6,337		0.0000	1.0000	79.17
60.5	6,337		0.0000	1.0000	79.17
61.5	13,817		0.0000	1.0000	79.17
62.5	2,164		0.0000	1.0000	79.17
63.5	2,164		0.0000	1.0000	79.17
64.5	2,164		0.0000	1.0000	79.17
65.5	2,164		0.0000	1.0000	79.17
66.5	18,061		0.0000	1.0000	79.17
67.5	15,897		0.0000	1.0000	79.17
68.5	15,897		0.0000	1.0000	79.17
69.5	15,897		0.0000	1.0000	79.17
70.5	15,897		0.0000	1.0000	79.17
71.5	21,412		0.0000	1.0000	79.17
72.5	15,897		0.0000	1.0000	79.17
73.5	15,897		0.0000	1.0000	79.17
74.5					79.17

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNT 364 METERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 364 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1973-2017 EXPERIENCE BAND 2011-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	40,826		0.0000	1.0000	100.00
0.5	20,552		0.0000	1.0000	100.00
1.5	50,096		0.0000	1.0000	100.00
2.5	51,189		0.0000	1.0000	100.00
3.5	56,956		0.0000	1.0000	100.00
4.5	57,573		0.0000	1.0000	100.00
5.5	57,899		0.0000	1.0000	100.00
6.5	60,884		0.0000	1.0000	100.00
7.5	114,648	326	0.0028	0.9972	100.00
8.5	97,053		0.0000	1.0000	99.72
9.5	75,128		0.0000	1.0000	99.72
10.5	68,787		0.0000	1.0000	99.72
11.5	68,787		0.0000	1.0000	99.72
12.5	68,787		0.0000	1.0000	99.72
13.5	65,802		0.0000	1.0000	99.72
14.5	3,828		0.0000	1.0000	99.72
15.5	3,828		0.0000	1.0000	99.72
16.5	3,828		0.0000	1.0000	99.72
17.5					99.72
18.5					
19.5					
20.5					
21.5					
22.5					
23.5					
24.5					
25.5					
26.5					
27.5					
28.5					
29.5					
30.5					
31.5					
32.5					
33.5					
34.5					
35.5					
36.5					
37.5	710		0.0000		
38.5	710		0.0000		

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

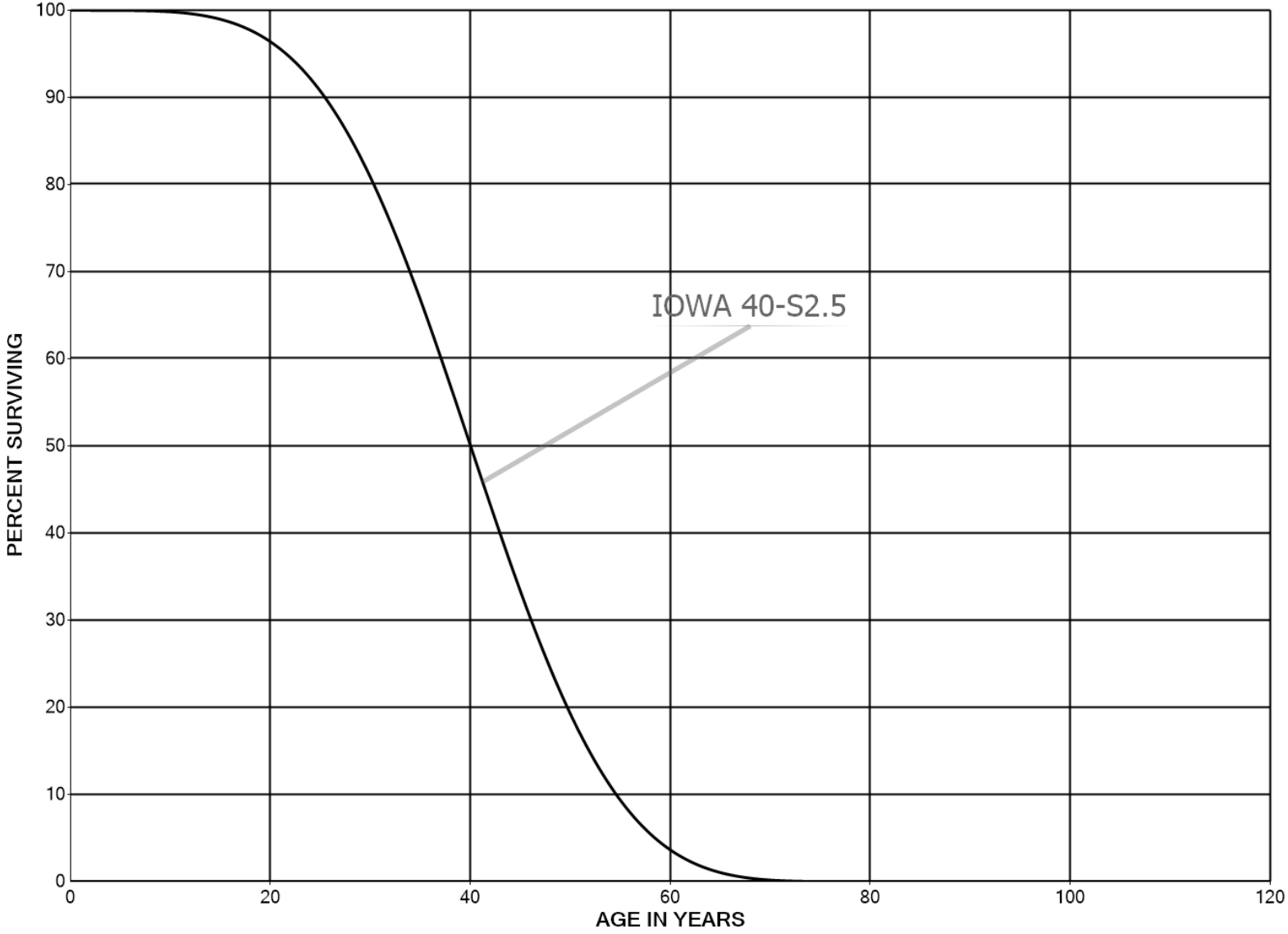
ACCOUNT 364 METERS

ORIGINAL LIFE TABLE, CONT.

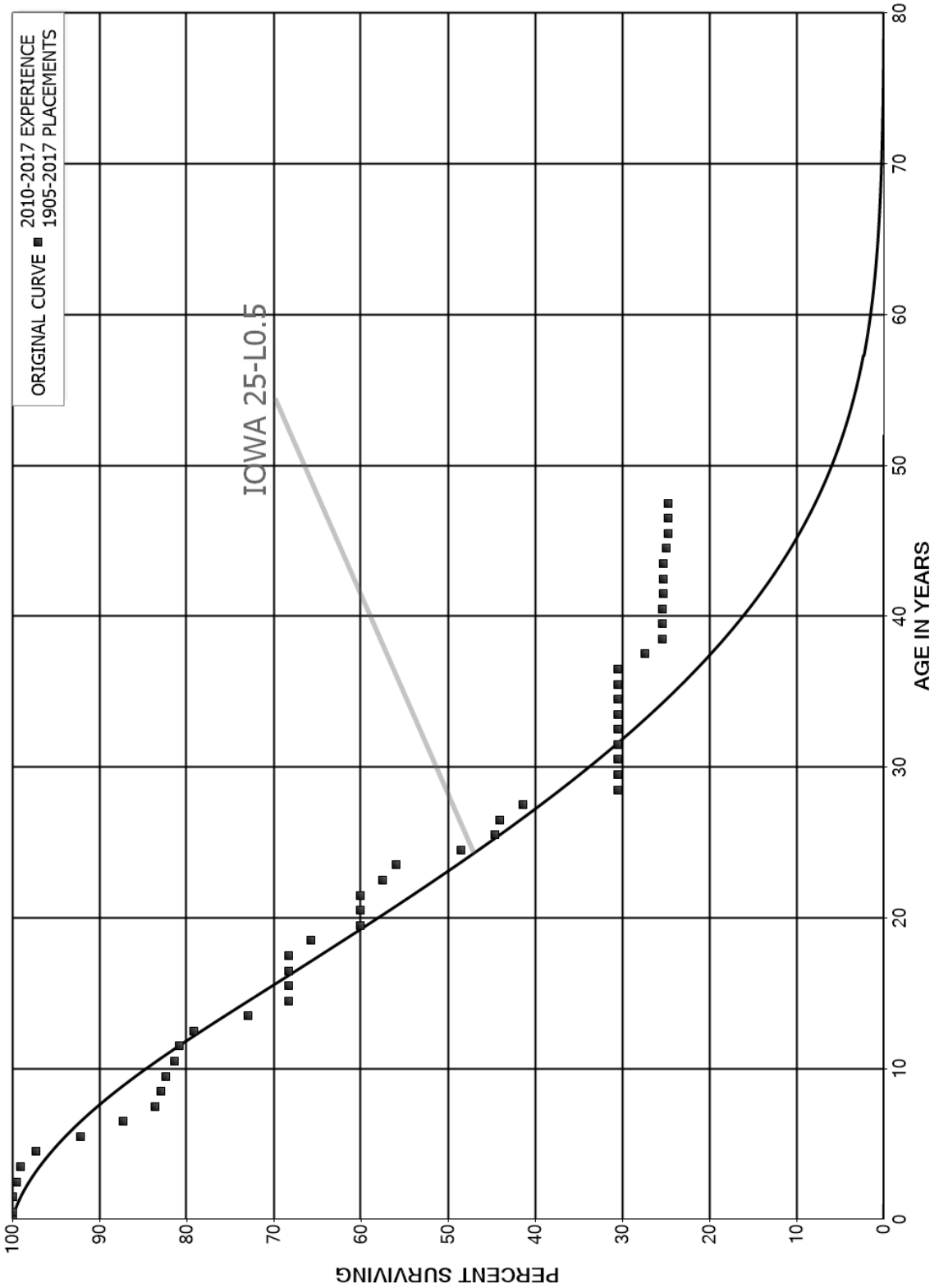
PLACEMENT BAND 1973-2017 EXPERIENCE BAND 2011-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	710		0.0000		
40.5	710		0.0000		
41.5	710		0.0000		
42.5	710		0.0000		
43.5	710		0.0000		
44.5					

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNT 370 RECEIVING WELLS
SMOOTH SURVIVOR CURVE



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNTS 371.3 AND 371.5 PUMPING EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNTS 371.3 AND 371.5 PUMPING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1905-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,397,816		0.0000	1.0000	100.00
0.5	4,092,747	952	0.0002	0.9998	100.00
1.5	3,615,772	18,684	0.0052	0.9948	99.98
2.5	3,097,690	12,096	0.0039	0.9961	99.46
3.5	2,633,036	48,269	0.0183	0.9817	99.07
4.5	2,413,995	125,611	0.0520	0.9480	97.26
5.5	2,274,801	122,151	0.0537	0.9463	92.19
6.5	1,755,020	72,135	0.0411	0.9589	87.24
7.5	4,117,720	33,901	0.0082	0.9918	83.66
8.5	3,105,571	20,505	0.0066	0.9934	82.97
9.5	2,959,009	37,675	0.0127	0.9873	82.42
10.5	2,872,624	20,575	0.0072	0.9928	81.37
11.5	2,799,081	55,428	0.0198	0.9802	80.79
12.5	186,364	14,808	0.0795	0.9205	79.19
13.5	200,094	12,768	0.0638	0.9362	72.90
14.5	189,298		0.0000	1.0000	68.25
15.5	1,171,780		0.0000	1.0000	68.25
16.5	1,047,009		0.0000	1.0000	68.25
17.5	1,037,742	38,624	0.0372	0.9628	68.25
18.5	31,583	2,693	0.0853	0.9147	65.71
19.5	43,137		0.0000	1.0000	60.10
20.5	81,726		0.0000	1.0000	60.10
21.5	70,074	3,051	0.0435	0.9565	60.10
22.5	66,671	1,841	0.0276	0.9724	57.49
23.5	64,830	8,546	0.1318	0.8682	55.90
24.5	56,285	4,525	0.0804	0.9196	48.53
25.5	51,760	621	0.0120	0.9880	44.63
26.5	51,139	3,081	0.0602	0.9398	44.09
27.5	42,235	11,195	0.2651	0.7349	41.44
28.5	17,281		0.0000	1.0000	30.45
29.5	138,140		0.0000	1.0000	30.45
30.5	7,478		0.0000	1.0000	30.45
31.5	25,429		0.0000	1.0000	30.45
32.5	25,429		0.0000	1.0000	30.45
33.5	25,429		0.0000	1.0000	30.45
34.5	31,213		0.0000	1.0000	30.45
35.5	31,213		0.0000	1.0000	30.45
36.5	30,249	2,993	0.0990	0.9010	30.45
37.5	27,633	2,021	0.0731	0.9269	27.44
38.5	25,613		0.0000	1.0000	25.43

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNTS 371.3 AND 371.5 PUMPING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	75,029		0.0000	1.0000	25.43
40.5	75,029	555	0.0074	0.9926	25.43
41.5	74,474		0.0000	1.0000	25.25
42.5	73,704		0.0000	1.0000	25.25
43.5	73,704	739	0.0100	0.9900	25.25
44.5	72,966	720	0.0099	0.9901	24.99
45.5	78,528		0.0000	1.0000	24.75
46.5	78,528		0.0000	1.0000	24.75
47.5					24.75
48.5					
49.5					
50.5					
51.5					
52.5					
53.5					
54.5					
55.5					
56.5					
57.5					
58.5					
59.5					
60.5					
61.5					
62.5					
63.5					
64.5					
65.5					
66.5					
67.5					
68.5					
69.5					
70.5					
71.5					
72.5					
73.5					
74.5					
75.5					
76.5					
77.5					
78.5					

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

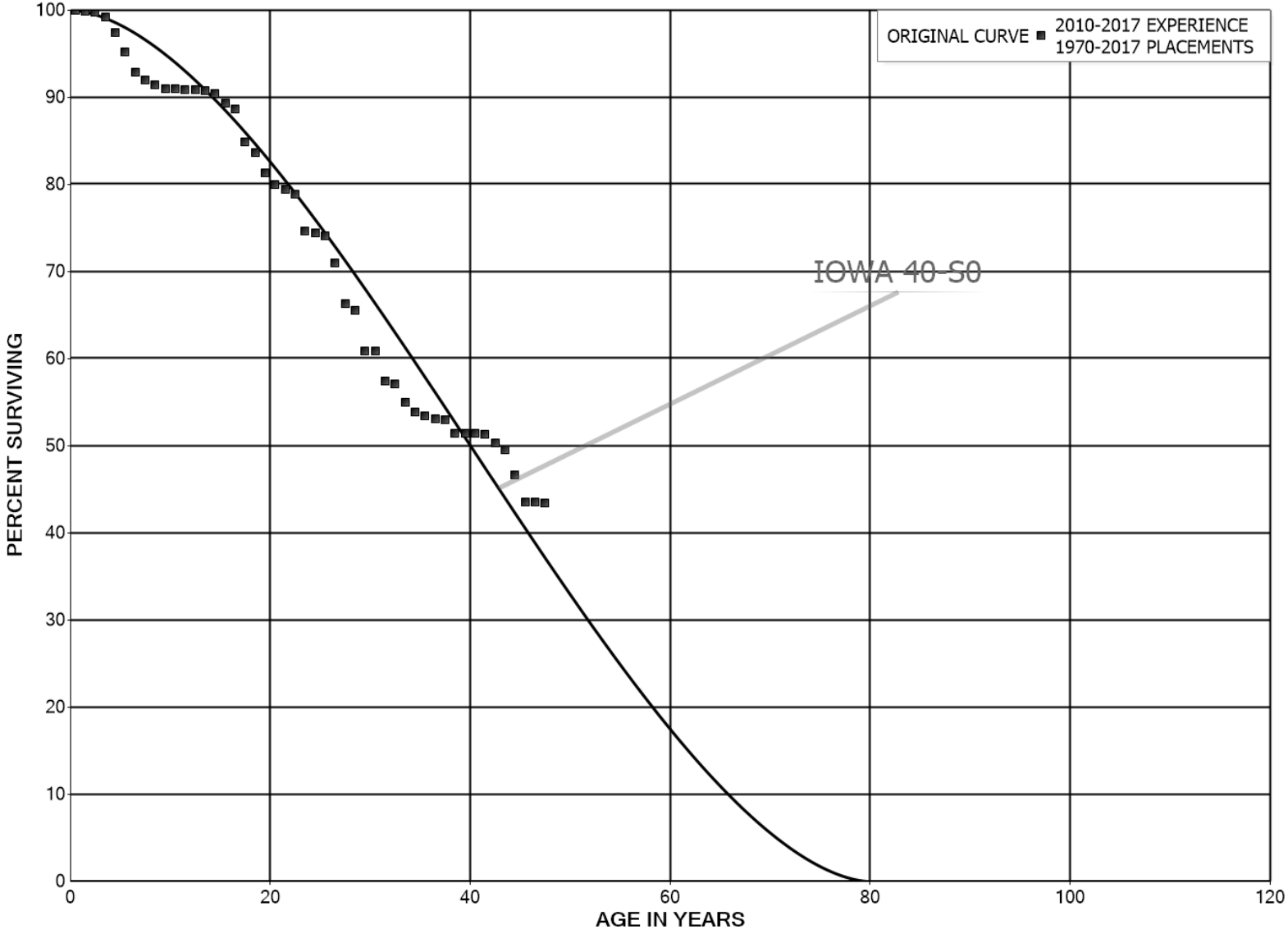
ACCOUNTS 371.3 AND 371.5 PUMPING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5					
80.5					
81.5					
82.5					
83.5					
84.5					
85.5					
86.5					
87.5					
88.5					
89.5					
90.5					
91.5					
92.5					
93.5					
94.5					
95.5					
96.5					
97.5					
98.5					
99.5					
100.5					
101.5					
102.5					
103.5					
104.5	209,621		0.0000		
105.5	209,621		0.0000		
106.5	209,621		0.0000		
107.5	209,621	171	0.0008		
108.5	209,449	611	0.0029		
109.5	208,838		0.0000		
110.5	208,838	358	0.0017		
111.5	208,480	488	0.0023		
112.5					

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNT 380 TREATMENT AND DISPOSAL EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 380 TREATMENT AND DISPOSAL EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	13,621,639		0.0000	1.0000	100.00
0.5	8,927,926	13,388	0.0015	0.9985	100.00
1.5	5,461,305	7,760	0.0014	0.9986	99.85
2.5	2,738,060	13,642	0.0050	0.9950	99.71
3.5	2,308,322	43,518	0.0189	0.9811	99.21
4.5	2,077,670	47,140	0.0227	0.9773	97.34
5.5	1,863,779	44,228	0.0237	0.9763	95.13
6.5	1,364,357	12,858	0.0094	0.9906	92.87
7.5	3,936,063	27,676	0.0070	0.9930	92.00
8.5	3,594,706	14,803	0.0041	0.9959	91.35
9.5	5,387,317	651	0.0001	0.9999	90.98
10.5	5,313,389	8,168	0.0015	0.9985	90.97
11.5	5,251,372	537	0.0001	0.9999	90.83
12.5	4,182,224	5,815	0.0014	0.9986	90.82
13.5	4,173,673	15,874	0.0038	0.9962	90.69
14.5	1,420,554	16,236	0.0114	0.9886	90.35
15.5	416,396	3,225	0.0077	0.9923	89.31
16.5	478,183	20,293	0.0424	0.9576	88.62
17.5	465,660	6,990	0.0150	0.9850	84.86
18.5	965,467	26,904	0.0279	0.9721	83.59
19.5	2,187,839	34,683	0.0159	0.9841	81.26
20.5	2,188,728	16,804	0.0077	0.9923	79.97
21.5	2,209,278	14,350	0.0065	0.9935	79.35
22.5	879,147	47,460	0.0540	0.9460	78.84
23.5	711,084	1,801	0.0025	0.9975	74.58
24.5	1,007,851	4,204	0.0042	0.9958	74.39
25.5	708,877	30,315	0.0428	0.9572	74.08
26.5	160,048	10,528	0.0658	0.9342	70.92
27.5	300,605	3,491	0.0116	0.9884	66.25
28.5	316,039	22,313	0.0706	0.9294	65.48
29.5	263,224		0.0000	1.0000	60.86
30.5	395,542	22,157	0.0560	0.9440	60.86
31.5	265,814	1,978	0.0074	0.9926	57.45
32.5	731,115	26,806	0.0367	0.9633	57.02
33.5	670,214	13,867	0.0207	0.9793	54.93
34.5	614,752	4,770	0.0078	0.9922	53.79
35.5	730,592	4,945	0.0068	0.9932	53.38
36.5	721,235	251	0.0003	0.9997	53.02
37.5	930,596	27,462	0.0295	0.9705	53.00
38.5	892,915	53	0.0001	0.9999	51.43

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

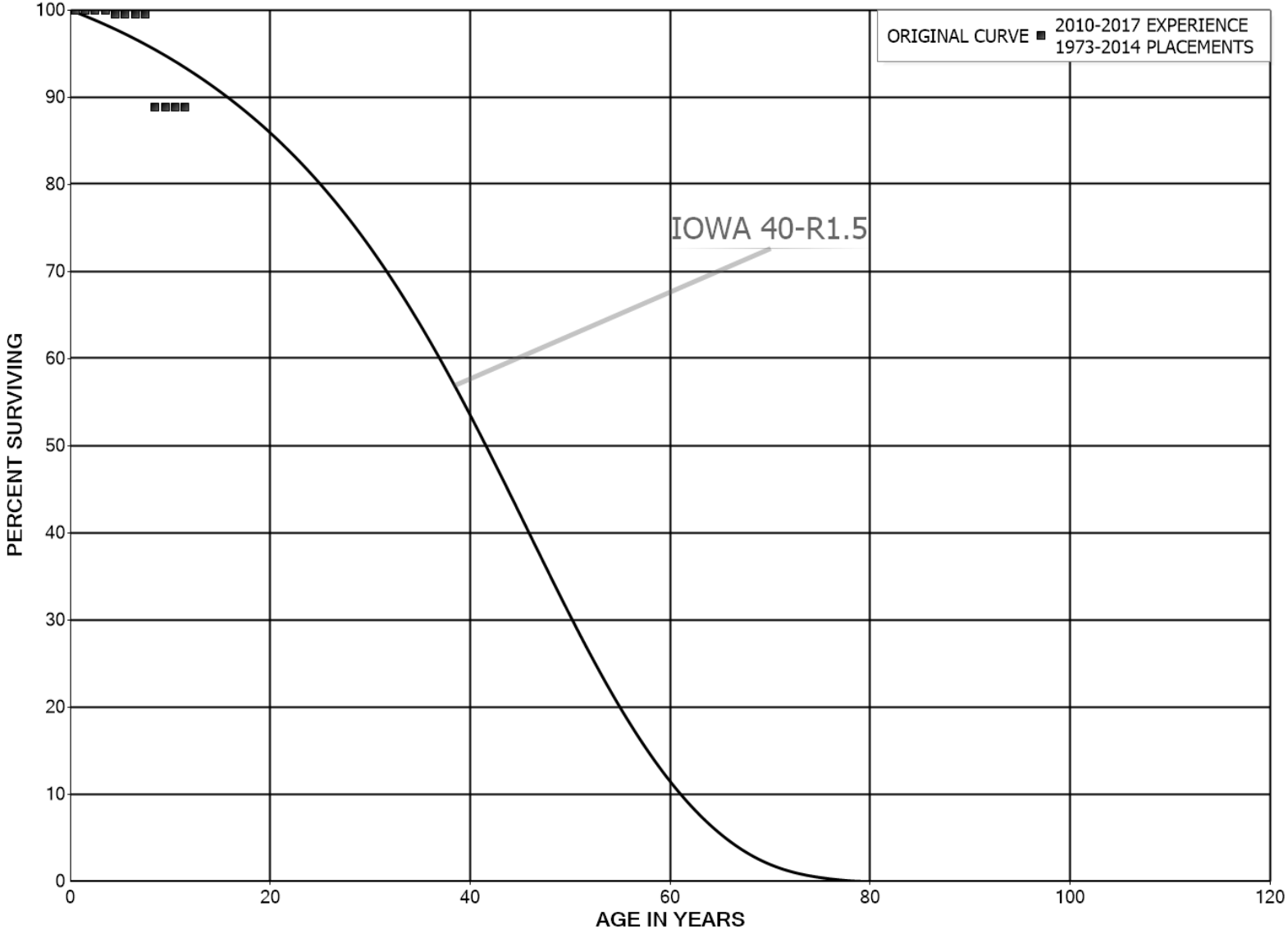
ACCOUNT 380 TREATMENT AND DISPOSAL EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1970-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,168,274	134	0.0001	0.9999	51.43
40.5	1,172,732	4,299	0.0037	0.9963	51.42
41.5	1,168,433	22,069	0.0189	0.9811	51.24
42.5	1,146,365	18,264	0.0159	0.9841	50.27
43.5	990,877	56,252	0.0568	0.9432	49.47
44.5	684,491	45,609	0.0666	0.9334	46.66
45.5	74,364		0.0000	1.0000	43.55
46.5	74,364	254	0.0034	0.9966	43.55
47.5					43.40

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNTS 381.4 AND 381.5 PLANT SEWERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNTS 381.4 AND 381.5 PLANT SEWERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1973-2014 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	48,618		0.0000	1.0000	100.00
0.5	59,837		0.0000	1.0000	100.00
1.5	72,616		0.0000	1.0000	100.00
2.5	96,852		0.0000	1.0000	100.00
3.5	118,414	584	0.0049	0.9951	100.00
4.5	86,095		0.0000	1.0000	99.51
5.5	86,095		0.0000	1.0000	99.51
6.5	86,095		0.0000	1.0000	99.51
7.5	83,846	8,988	0.1072	0.8928	99.51
8.5	63,640		0.0000	1.0000	88.84
9.5	51,445		0.0000	1.0000	88.84
10.5	27,208		0.0000	1.0000	88.84
11.5					88.84
12.5					
13.5					
14.5					
15.5					
16.5					
17.5					
18.5					
19.5					
20.5					
21.5					
22.5					
23.5					
24.5					
25.5					
26.5					
27.5					
28.5					
29.5					
30.5					
31.5					
32.5					
33.5					
34.5					
35.5					
36.5					
37.5					
38.5					

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

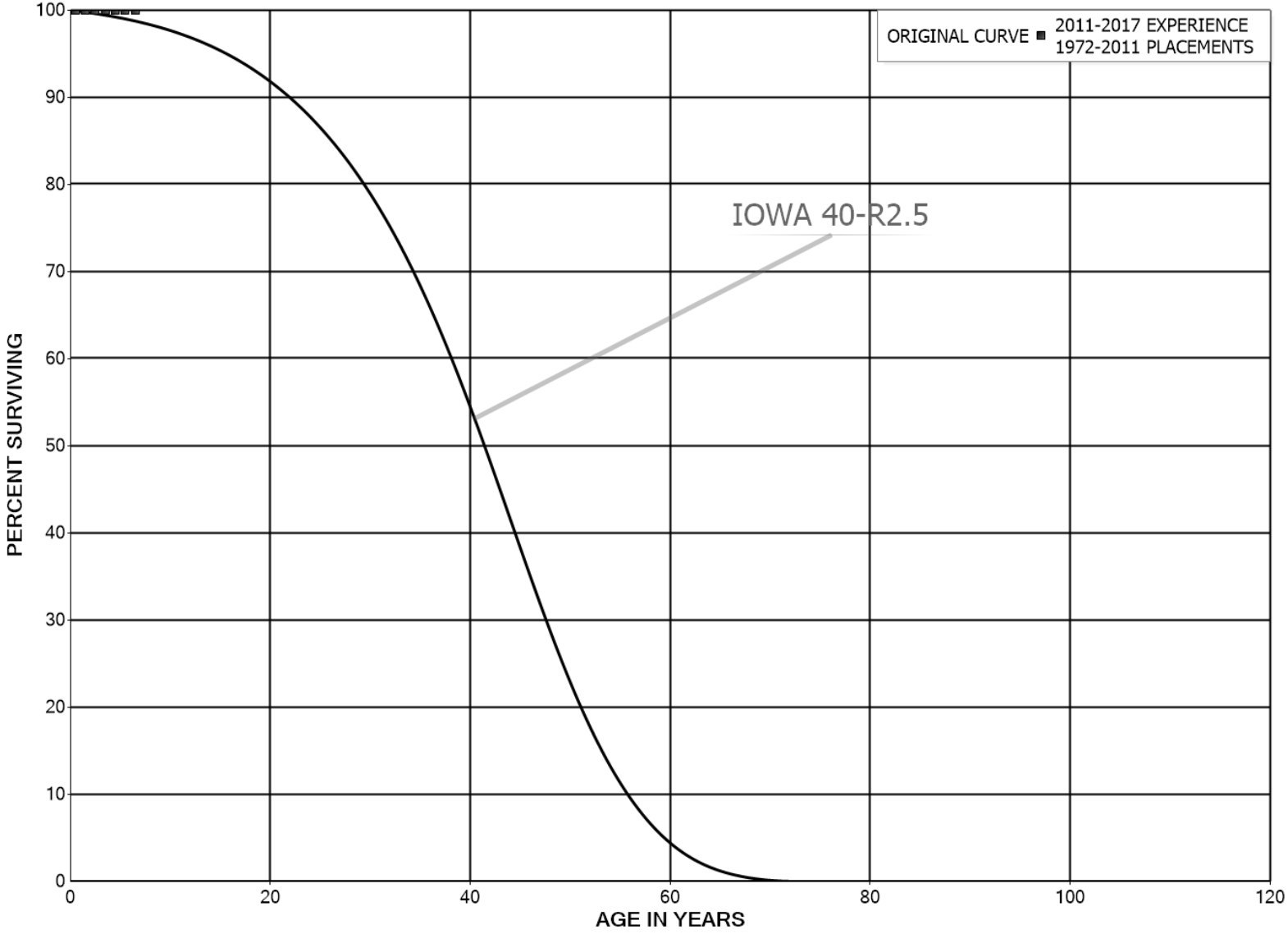
ACCOUNTS 381.4 AND 381.5 PLANT SEWERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1973-2014 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,163		0.0000		
40.5	5,163		0.0000		
41.5	5,163		0.0000		
42.5	5,163		0.0000		
43.5	5,163		0.0000		
44.5					

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNT 382 OUTFALL LINES
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 382 OUTFALL LINES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1972-2011 EXPERIENCE BAND 2011-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	7,619		0.0000	1.0000	100.00
0.5	7,619		0.0000	1.0000	100.00
1.5	7,619		0.0000	1.0000	100.00
2.5	7,619		0.0000	1.0000	100.00
3.5	7,619		0.0000	1.0000	100.00
4.5	7,619		0.0000	1.0000	100.00
5.5	7,619		0.0000	1.0000	100.00
6.5					100.00
7.5	20,192		0.0000		
8.5	20,192		0.0000		
9.5	35,788		0.0000		
10.5	35,788		0.0000		
11.5	35,788		0.0000		
12.5	35,788		0.0000		
13.5	35,788		0.0000		
14.5					
15.5					
16.5					
17.5					
18.5					
19.5					
20.5					
21.5					
22.5					
23.5					
24.5					
25.5					
26.5					
27.5					
28.5					
29.5					
30.5					
31.5					
32.5					
33.5					
34.5					
35.5					
36.5					
37.5					
38.5	9,638		0.0000		

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

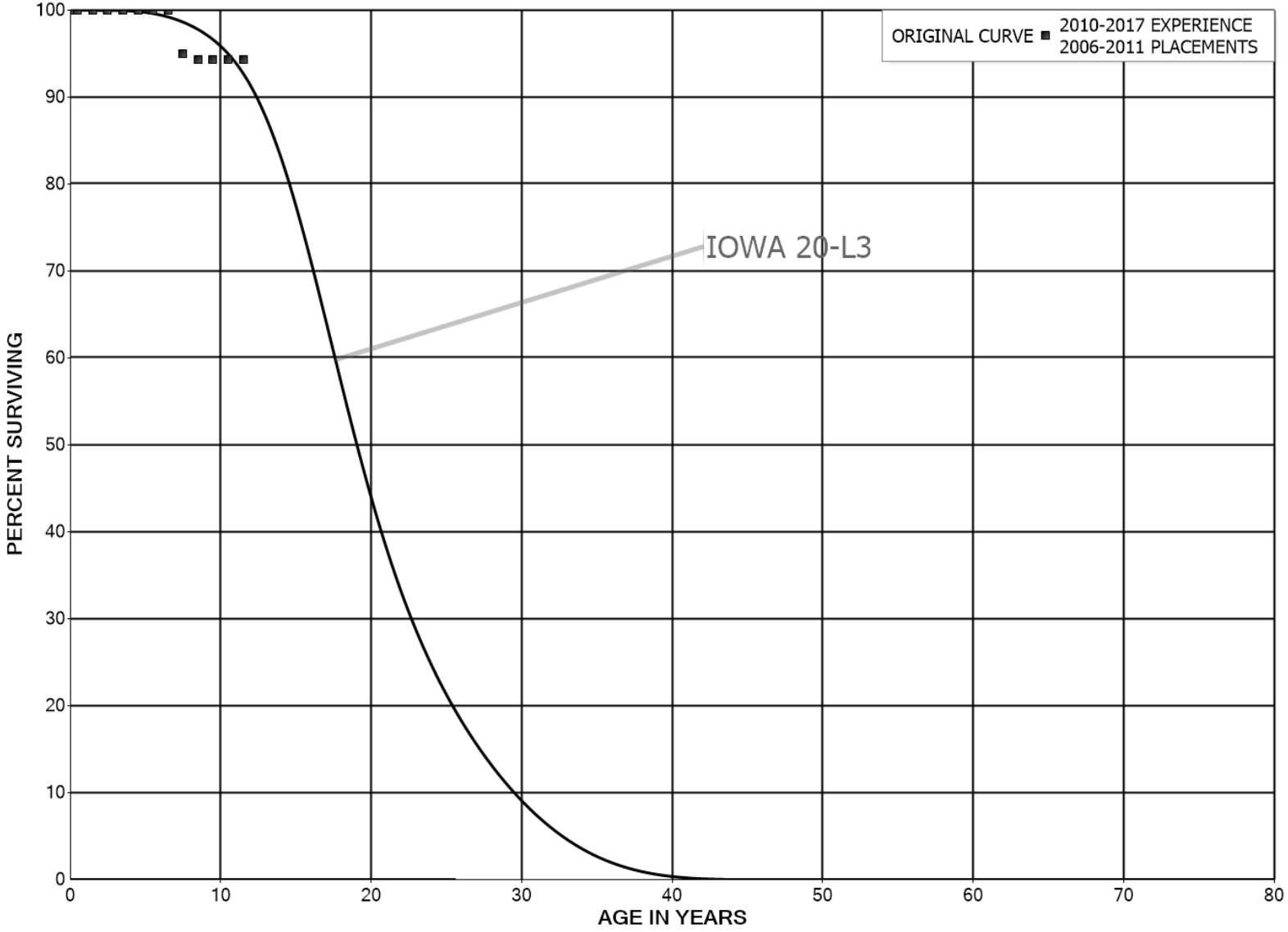
ACCOUNT 382 OUTFALL LINES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1972-2011 EXPERIENCE BAND 2011-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	14,801		0.0000		
40.5	14,801		0.0000		
41.5	14,801		0.0000		
42.5	14,801		0.0000		
43.5	14,801		0.0000		
44.5	9,638		0.0000		
45.5					

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNT 389.2 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - COLLECTION
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

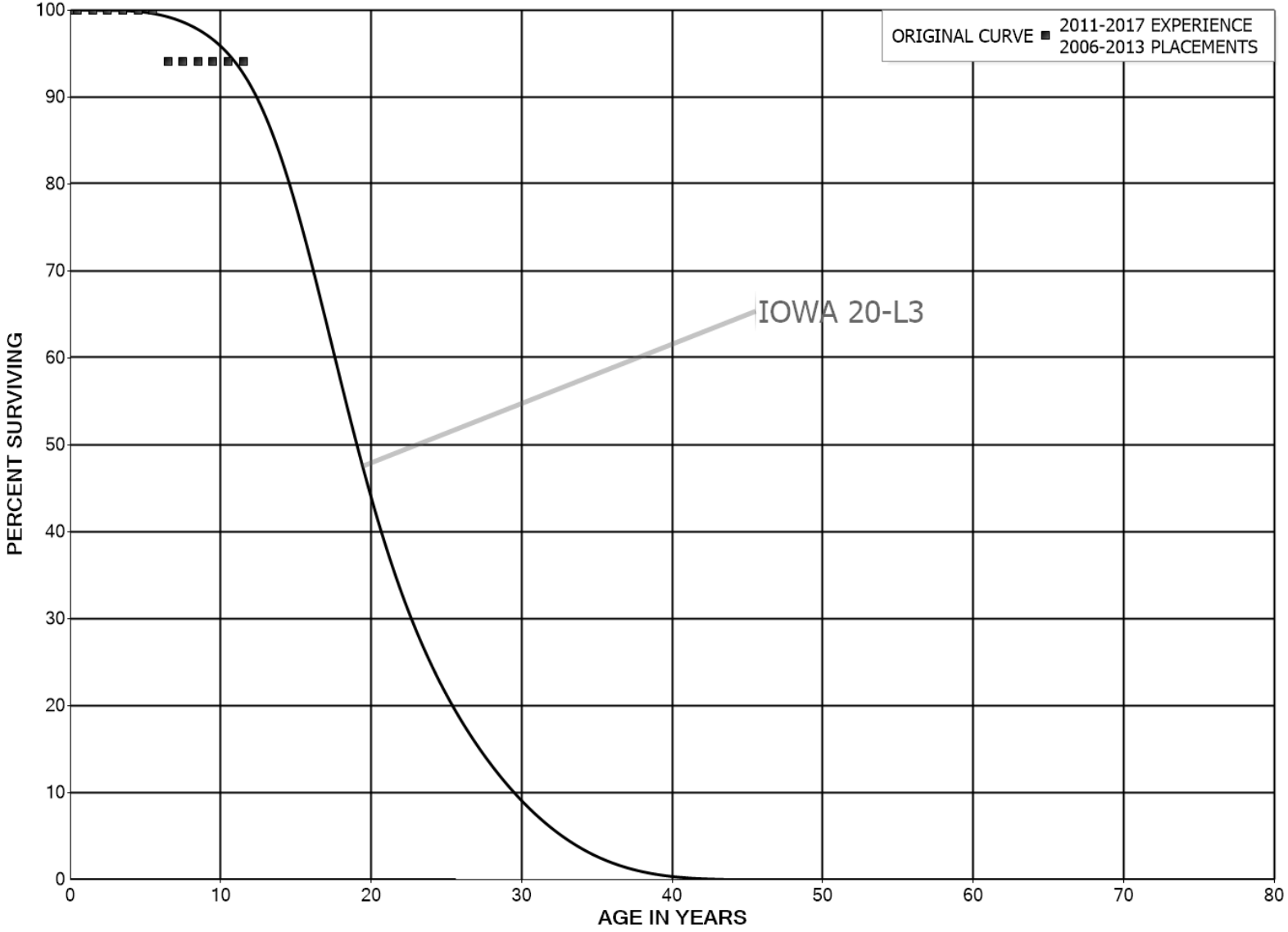
ACCOUNT 389.2 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - COLLECTION

ORIGINAL LIFE TABLE

PLACEMENT BAND 2006-2011 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	358,061		0.0000	1.0000	100.00
0.5	358,061		0.0000	1.0000	100.00
1.5	358,061		0.0000	1.0000	100.00
2.5	358,061		0.0000	1.0000	100.00
3.5	699,183		0.0000	1.0000	100.00
4.5	699,183		0.0000	1.0000	100.00
5.5	699,183		0.0000	1.0000	100.00
6.5	697,664	35,151	0.0504	0.9496	100.00
7.5	341,122	2,624	0.0077	0.9923	94.96
8.5	338,498		0.0000	1.0000	94.23
9.5	338,498		0.0000	1.0000	94.23
10.5	329,059		0.0000	1.0000	94.23
11.5					94.23

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNT 389.3 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - PUMPING
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

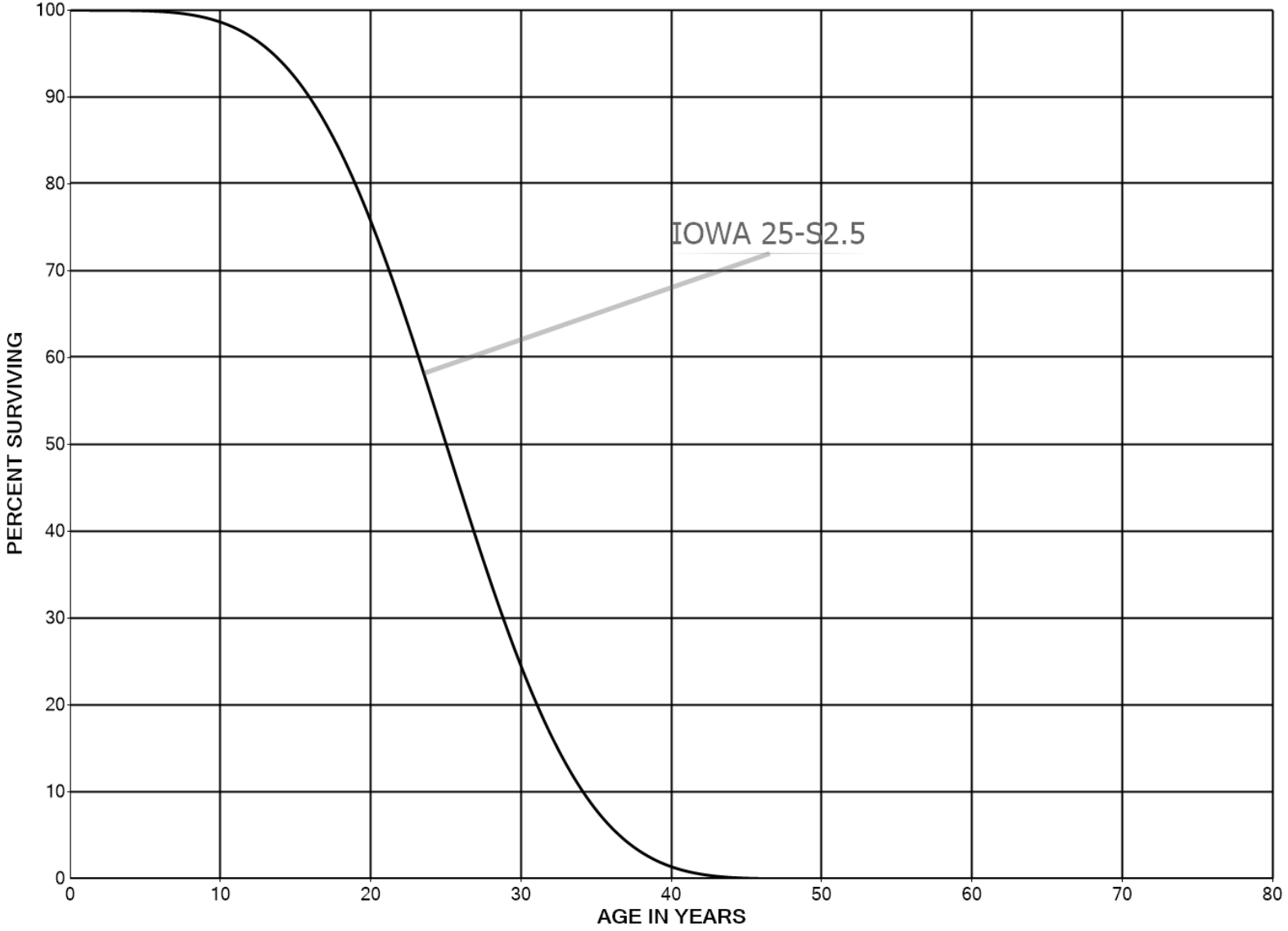
ACCOUNT 389.3 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - PUMPING

ORIGINAL LIFE TABLE

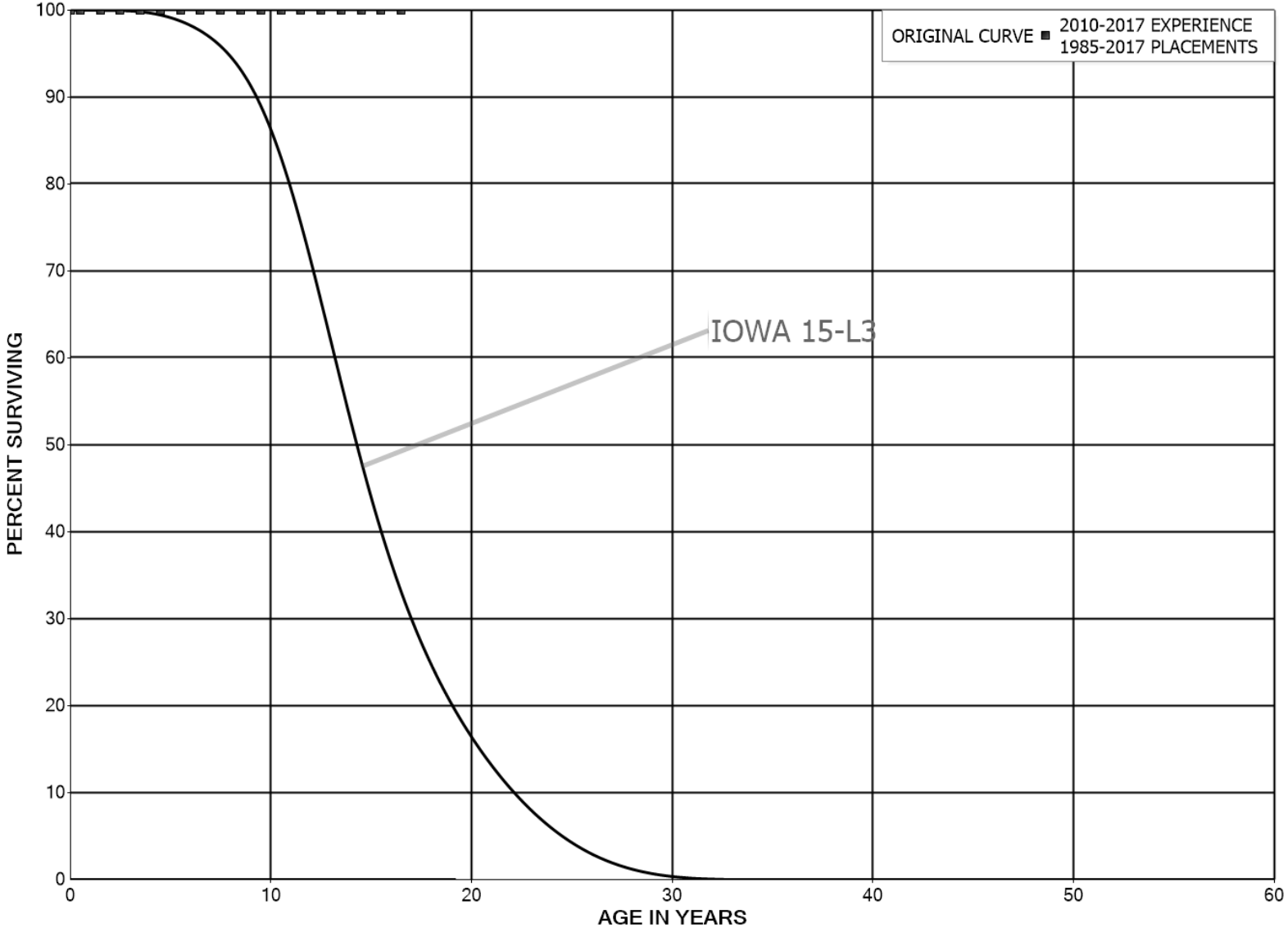
PLACEMENT BAND 2006-2013 EXPERIENCE BAND 2011-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	48,489		0.0000	1.0000	100.00
0.5	48,489		0.0000	1.0000	100.00
1.5	49,019		0.0000	1.0000	100.00
2.5	49,425		0.0000	1.0000	100.00
3.5	51,999		0.0000	1.0000	100.00
4.5	19,941		0.0000	1.0000	100.00
5.5	21,572	1,289	0.0598	0.9402	100.00
6.5	18,882		0.0000	1.0000	94.02
7.5	18,476		0.0000	1.0000	94.02
8.5	17,124		0.0000	1.0000	94.02
9.5	16,105		0.0000	1.0000	94.02
10.5	12,722		0.0000	1.0000	94.02
11.5					94.02

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNT 389.4 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - TREATMENT AND DISPOSAL
SMOOTH SURVIVOR CURVE



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNT 391 TRANSPORTATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

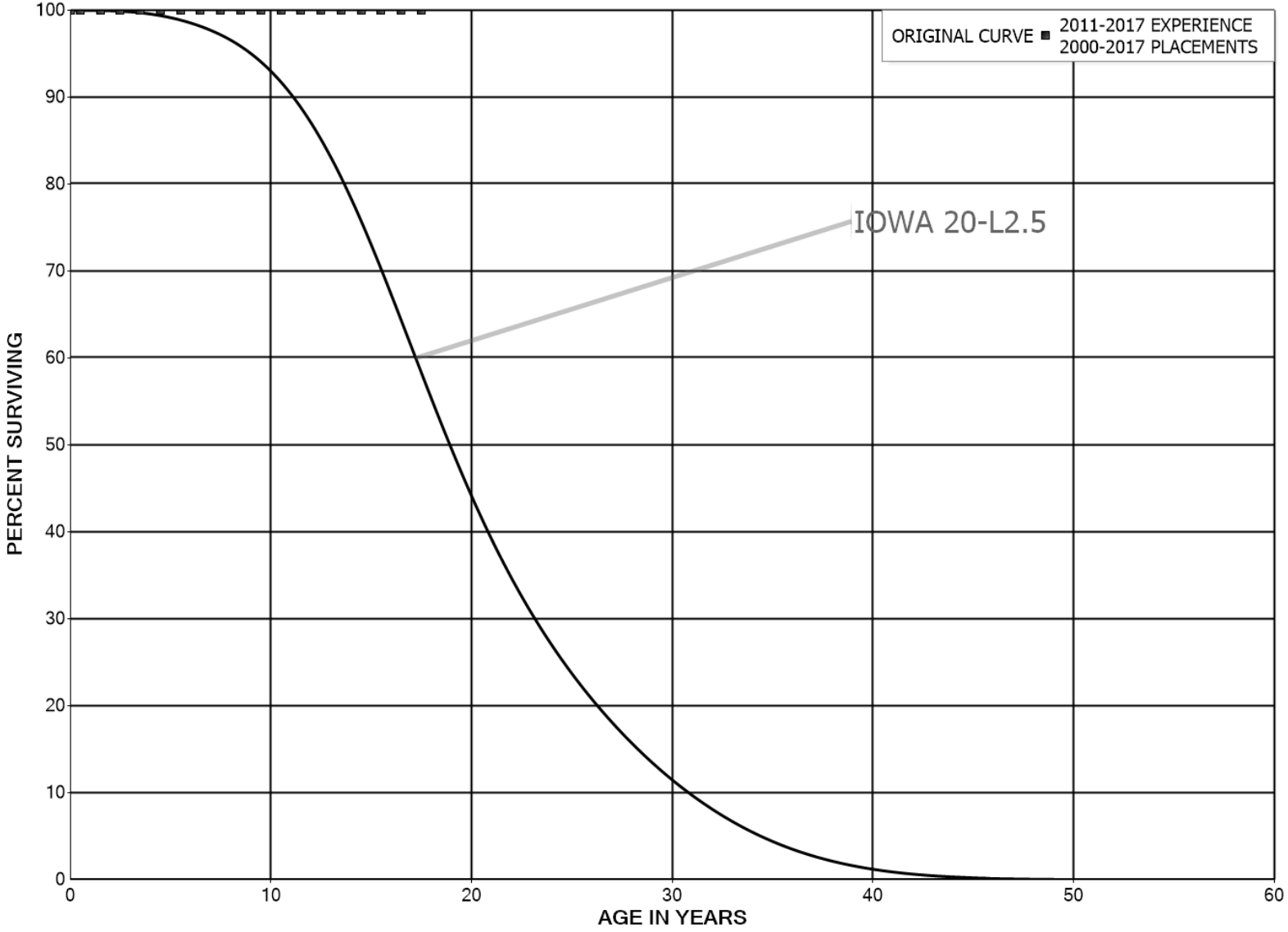
ACCOUNT 391 TRANSPORTATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1985-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	245,886		0.0000	1.0000	100.00
0.5	150,034		0.0000	1.0000	100.00
1.5	96,065		0.0000	1.0000	100.00
2.5	153,794		0.0000	1.0000	100.00
3.5	156,001		0.0000	1.0000	100.00
4.5	67,667		0.0000	1.0000	100.00
5.5	32,509		0.0000	1.0000	100.00
6.5	16,690		0.0000	1.0000	100.00
7.5	0		0.0000	1.0000	100.00
8.5	0		0.0000	1.0000	100.00
9.5	0		0.0000	1.0000	100.00
10.5	0		0.0000	1.0000	100.00
11.5	0		0.0000	1.0000	100.00
12.5	0		0.0000	1.0000	100.00
13.5	0		0.0000	1.0000	100.00
14.5	0		0.0000	1.0000	100.00
15.5	0		0.0000	1.0000	100.00
16.5					100.00
17.5					
18.5					
19.5					
20.5	12,000		0.0000		
21.5	12,000		0.0000		
22.5	12,000		0.0000		
23.5	30,000		0.0000		
24.5	30,000		0.0000		
25.5	30,000		0.0000		
26.5	12,000		0.0000		
27.5	12,000		0.0000		
28.5	0		0.0000		
29.5	0		0.0000		
30.5	0		0.0000		
31.5	0		0.0000		
32.5					

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNT 395 POWER OPERATED EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 395 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 2000-2017 EXPERIENCE BAND 2011-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	31,894		0.0000	1.0000	100.00
0.5	25,379		0.0000	1.0000	100.00
1.5	25,379		0.0000	1.0000	100.00
2.5	29,146		0.0000	1.0000	100.00
3.5	35,489		0.0000	1.0000	100.00
4.5	39,705		0.0000	1.0000	100.00
5.5	101,182		0.0000	1.0000	100.00
6.5	85,120		0.0000	1.0000	100.00
7.5	121,064		0.0000	1.0000	100.00
8.5	117,705		0.0000	1.0000	100.00
9.5	111,075		0.0000	1.0000	100.00
10.5	46,138		0.0000	1.0000	100.00
11.5	42,694		0.0000	1.0000	100.00
12.5	42,033		0.0000	1.0000	100.00
13.5	39,049		0.0000	1.0000	100.00
14.5	30,076		0.0000	1.0000	100.00
15.5	30,076		0.0000	1.0000	100.00
16.5	30,076		0.0000	1.0000	100.00
17.5					100.00

PART VII. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

AQUA PENNSYLVANIA, INC.
CHELTENHAM OPERATIONS

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

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT (2)-(3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1928	496,955	422,109	74,846	74,846	0.2
1939	1,385,958	1,127,337	258,621	333,467	0.7
1942	2,187,716	1,734,806	452,910	786,376	1.8
1944	2,830,729	2,220,926	609,803	1,396,179	3.1
1947	1,432,092	1,084,983	347,109	1,743,288	3.9
1950	921,499	688,738	232,761	1,976,049	4.4
1952	1,655,208	1,203,456	451,752	2,427,801	5.4
1955	3,012,540	2,163,986	848,554	3,276,355	7.3
1958	1,326,185	912,593	413,592	3,689,947	8.2
2005	182,285	41,216	141,069	3,831,016	8.6
2009	103,804	18,229	85,575	3,916,591	8.7
2011	2,899,713	434,833	2,464,880	6,381,471	14.2
2013	6,262,581	774,520	5,488,061	11,869,532	26.5
2016	330,239	251,854	78,385	11,947,917	26.7
2018	32,087,020	1,787,775	30,299,245	42,247,161	94.3
2020	90,977	2,648	88,329	42,335,490	94.5
2021	1,888,155	23,831	1,864,324	44,199,814	98.6
2022	617,820	1,336	616,484	44,816,300	100.0
SUBTOTAL	59,711,475	14,895,176	44,816,300		
NONDEPRECIABLE	626,584				
TOTAL	60,338,058	14,895,176	44,816,300		

UTILITY PLANT IN SERVICE

AQUA PENNSYLVANIA, INC.
CHELTENHAM OPERATIONS

ACCOUNT 361 COLLECTION MAINS - GRAVITY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
1928	345,045.18	310,541	279,519	65,526	10.42	6,288
1939	958,160.00	824,592	742,218	215,942	13.40	16,115
1942	1,647,307.01	1,392,633	1,253,514	393,793	14.58	27,009
1944	2,077,112.11	1,727,950	1,555,335	521,777	15.71	33,213
1947	1,239,751.01	1,019,323	917,497	322,254	16.16	19,941
1950	754,871.15	606,614	546,016	208,855	17.54	11,907
1952	1,441,781.94	1,136,413	1,022,890	418,892	18.74	22,353
1955	2,385,279.29	1,830,940	1,648,036	737,243	20.21	36,479
1958	1,158,659.63	864,244	777,909	380,751	21.72	17,530
2005	182,284.86	45,790	41,216	141,069	49.92	2,826
2009	103,804.11	20,252	18,229	85,575	52.61	1,627
2011	2,899,712.68	483,092	434,833	2,464,880	53.77	45,841
2013	6,262,581.12	860,479	774,520	5,488,061	54.94	99,892
2016	48,418.58	4,484	4,036	44,383	56.36	787
2018	32,087,019.67	1,986,187	1,787,775	30,299,245	56.85	532,968
2020	21,512.21	643	579	20,933	56.73	369
2021	1,850,273.47	24,794	22,317	1,827,956	55.43	32,978
2022	606,951.12	1,396	1,257	605,695	53.64	11,292
	56,070,525.14	13,140,367	11,827,696	44,242,830		919,415

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 48.1 1.64

AQUA PENNSYLVANIA, INC.
CHELTENHAM OPERATIONS

ACCOUNT 363 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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-R4						
NET SALVAGE PERCENT.. 0						
1928	151,909.45	148,112	142,590	9,319	2.40	3,883
1939	427,798.14	400,034	385,119	42,679	5.74	7,435
1942	540,408.58	499,932	481,292	59,117	6.46	9,151
1944	753,616.60	691,368	665,591	88,026	7.00	12,575
1947	192,340.70	173,972	167,486	24,855	7.89	3,150
1950	166,628.15	148,249	142,722	23,906	8.90	2,686
1952	213,425.81	187,559	180,566	32,860	9.62	3,416
1955	627,260.80	535,932	515,950	111,311	11.38	9,781
1958	167,525.85	139,901	134,684	32,842	12.59	2,609
2020	65,184.05	1,734	1,670	63,514	64.04	992
2021	92,006.49	1,049	1,010	90,996	65.04	1,399
2022	28,910.74	55	53	28,858	65.66	440
	3,427,015.36	2,927,897	2,818,733	608,283		57,517

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.6 1.68

AQUA PENNSYLVANIA, INC.
CHELTENHAM OPERATIONS

ACCOUNT 391 TRANSPORTATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 15-L3						
NET SALVAGE PERCENT.. 0						
2016	281,820.00	118,449	247,818	34,002	7.93	4,288
	281,820.00	118,449	247,818	34,002		4,288
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					7.9	1.52

AQUA PENNSYLVANIA, INC.
CHELTENHAM OPERATIONS

ACCOUNT 393 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
2020	1,424.36	125	112	1,312	18.25	72
	1,424.36	125	112	1,312		72
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					18.2	5.05

AQUA PENNSYLVANIA, INC.
CHELTENHAM OPERATIONS

ACCOUNT 396 COMMUNICATION EQUIPMENT – GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
2020	2,856.24	333	287	2,569	13.25	194
2021	3,431.26	172	148	3,283	14.25	230
2022	1,143.75	10	8	1,135	14.88	76
	7,431.25	515	443	6,988		500
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					14.0	6.73

AQUA PENNSYLVANIA, INC.
CHELTENHAM OPERATIONS

ACCOUNT 396.7 COMMUNICATION EQUIPMENT - SCADA

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
2021	19,153.88	1,437	1,210	17,944	9.25	1,940
2022	6,384.63	80	67	6,318	9.88	639
	25,538.51	1,517	1,277	24,262		2,579
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					9.4	10.10

CONSUMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

AQUA PENNSYLVANIA, INC.
CHELTENHAM OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 361 COLLECTION MAINS - GRAVITY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 75-R2.5						
NET SALVAGE PERCENT.. 0						
2021	72,210.00	968	811	71,399	55.43	1,288
2022	24,070.00	55	46	24,024	53.64	448
	96,280.00	1,023	857	95,423		1,736

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 55.0 1.80

AQUA PENNSYLVANIA, INC.
CHELTENHAM OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 363 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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-R4						
NET SALVAGE PERCENT.. 0						
2021	4,500.00	51	43	4,457	65.04	69
2022	1,500.00	3	3	1,497	65.66	23
	6,000.00	54	46	5,954		92
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					64.7	1.53

PART VIII. EXPERIENCED AND ESTIMATED NET SALVAGE

AQUA PENNSYLVANIA, INC.
CHELTENHAM OPERATIONS

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				
2018 TRANSACTION YEAR				
2019 TRANSACTION YEAR				
2020 TRANSACTION YEAR				
363.00		992.67		992.67-
		992.67		992.67-
2021 TRANSACTION YEAR				
361.00		997.05		997.05-
363.00		776.20		776.20-
		1,773.25		1,773.25-
TOTAL		2,765.92		2,765.92-

Exhibit No. 6-E, Part III
Docket No. R-2021-3027385
Docket No. R-2021-3027386
Witness: J. J. Spanos

AQUA PENNSYLVANIA, INC.

BRYN MAWR, PENNSYLVANIA

CHELTENHAM OPERATIONS

2023 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WASTEWATER PLANT
AS OF MARCH 31, 2023

Prepared by:

Gannett Fleming

Excellence Delivered ***As Promised***

Exhibit No. 6-E, Part III
Docket No. R-2021-3027385
Docket No. R-2021-3027386
Witness: J. J. Spanos

AQUA PENNSYLVANIA, INC.

Bryn Mawr, Pennsylvania

CHELTENHAM OPERATIONS

2023 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WASTEWATER PLANT
AS OF MARCH 31, 2023

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Camp Hill, Pennsylvania

Gannett Fleming

Excellence Delivered ***As Promised***

August 13, 2021

Aqua Pennsylvania, Inc.
762 Lancaster Avenue
Bryn Mawr, PA 19010

Attention: William C. Packer
Vice President, Regulatory Accounting & Regional Controller

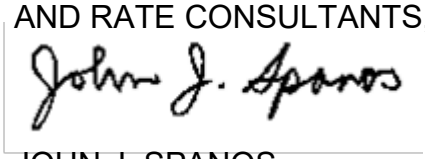
Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to wastewater plant as of March 31, 2023 for the Cheltenham Operations. The results of our study as of March 31, 2022 are presented in our report titled “2022 Depreciation Study - Calculated Annual Depreciation Accruals Related to Wastewater Plant as of March 31, 2022". 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 4, beginning on page I-3 of the attached report.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC



JOHN J. SPANOS
President

JJS:mle

067880.100

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PART I. RESULTS OF STUDY

AQUA PENNSYLVANIA, INC.

DEPRECIATION STUDY

PART I. RESULTS OF STUDY

SUMMARY OF RESULTS

Tables 1 through 4 presented on pages I-3 through I-6 summarize the results of the depreciation study as of March 31, 2023 for the Cheltenham Operations system. Table 1 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve as of March 31, 2023, future book accruals, calculated annual accrual amount and rate, and composite remaining life for plant in service. Table 2 presents the bringforward of the book reserve to March 31, 2023. Table 3 sets forth the calculation of the depreciation accruals for the twelve months ended March 31, 2023. Table 4 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-2. 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 page III-2.

AQUA PENNSYLVANIA, INC.
CHELTENHAM OPERATIONS

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF MARCH 31, 2023

DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF MARCH 31, 2023	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
INTANGIBLE PLANT							
351.00 ORGANIZATION	NONDEPR.	617,031.21					
TOTAL INTANGIBLE PLANT		**617,031.21**					
NONDEPRECIABLE PLANT							
353.20 LAND AND LAND RIGHTS - COLLECTION	NONDEPR.	9,552.64					
TOTAL NONDEPRECIABLE PLANT		**9,552.64**					
DEPRECIABLE PLANT							
361.00 COLLECTION MAINS - GRAVITY	75-R2.5	58,973,381.05	12,536,531	46,436,850	959,044	1.63	48.4
363.00 SERVICES	70-R4	3,499,422.68	2,874,147	625,276	53,566	1.53	11.7
391.00 TRANSPORTATION EQUIPMENT	15-L3	281,820.00	252,102	29,718	4,162	1.48	7.1
393.00 TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	1,424.36	184	1,241	72	*	17.2
396.00 COMMUNICATION EQUIPMENT							
GENERAL	15-SQ	7,431.25	939	6,492	498	*	13.0
SCADA	10-SQ	25,538.51	3,831	21,708	2,553	*	8.5
TOTAL ACCOUNT 396		32,969.76	4,770	28,200	3,051		
TOTAL DEPRECIABLE PLANT		**62,789,017.85**	**15,667,733**	**47,121,285**	**1,019,895**		
TOTAL WASTEWATER PLANT IN SERVICE		**63,415,601.70**	**15,667,733**	**47,121,285**	**1,019,895**		
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION							
DEPRECIABLE PLANT							
361.00 COLLECTION MAINS - GRAVITY	75-R2.5	505,470.00	6,273	499,197	9,038	1.79	55.2
363.00 SERVICES	70-R4	6,000.00	138	5,862	91	1.52	64.4
TOTAL CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION		**511,470.00**	**6,410**	**505,059**	**9,129**		
AMORTIZATION OF NET SALVAGE					**1,004**		
TOTAL WASTEWATER PLANT		**62,904,131.70**	**15,661,322**	**46,616,226**	**1,011,770**		

* ACCRUALS CALCULATED FOR EACH ASSET BY THE COMPANY'S PROPERTY RECORD SYSTEM USING THE AMORTIZATION PERIOD SET FORTH IN COLUMN 2.

AQUA PENNSYLVANIA, INC.
CHELTENHAM OPERATIONS

TABLE 2. BRINGFORWARD TO MARCH 31, 2023 OF THE BOOK RESERVE AS OF MARCH 31, 2022

ACCOUNT	BOOK RESERVE AS OF MARCH 31, 2022		DEPRECIATION ACCRUALS		AMORTIZATION OF NET SALVAGE		PROJECTED RETIREMENTS		PROJECTED GROSS SALVAGE		PROJECTED COST OF REMOVAL		BOOK RESERVE AS OF MARCH 31, 2023
(1)	(2)	+	(3)	+	(4)	-	(5)	+	(6)	-	(7)	=	(8)
361.00	11,827,696		943,360		280		233,088				1,717		12,536,531
363.00	2,818,733		58,182		386		2,593				561		2,874,147
391.00	247,818		4,284										252,102
393.00	112		71										184
396.00	443		496										939
396.70	1,277		2,554										3,831
SUBTOTAL	**14,896,079**		**1,008,947**		**666**		**235,681**		**0**		**2,278**		**15,667,733**
LESS:													
CUSTOMERS' ADVANCES AND CONTRIBUTIONS													
361.00	(857)		(5,416)										(6,273)
363.00	(46)		(92)										(138)
SUBTOTAL	**(903)**		**(5,508)**		**0**		**0**		**0**		**0**		**(6,410)**
TOTAL	**14,895,176**		**1,003,439**		**666**		**235,681**		**0**		**2,278**		**15,661,322**

AQUA PENNSYLVANIA, INC.
CHELTENHAM OPERATIONS

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED MARCH 31, 2023

	ACCOUNT	ORIGINAL COST AS OF MARCH 31, 2022	ORIGINAL COST AS OF MARCH 31, 2023	ANNUAL ACCRUAL RATE		ANNUAL ACCRUAL AMOUNT *
	(1)	(2)	(3)	(4)		(5)
UTILITY PLANT IN SERVICE						
361.00	COLLECTION MAINS - GRAVITY	56,070,525.14	58,973,381.05	1.64		943,360
363.00	SERVICES	3,427,015.36	3,499,422.68	1.68		58,182
391.00	TRANSPORTATION EQUIPMENT	281,820.00	281,820.00	1.52		4,284
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	1,424.36	1,424.36	5.00	**	71
396.00	COMMUNICATION EQUIPMENT - GENERAL	7,431.25	7,431.25	6.67	**	496
396.70	COMMUNICATION EQUIPMENT - SCADA	25,538.51	25,538.51	10.00	**	2,554
	TOTAL PLANT IN SERVICE	**59,813,754.62**	**62,789,017.85**			**1,008,947**
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION						
361.20	COLLECTION MAINS - GRAVITY	96,280.00	505,470.00	1.80		5,416
363.20	SERVICES	6,000.00	6,000.00	1.53		92
	TOTAL CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION	**102,280.00**	**511,470.00**			**5,508**
	TOTAL PLANT IN SERVICE	**59,711,474.62**	**62,277,547.85**			**1,003,439**

* ANNUAL ACCRUAL AMOUNT BASED ON MONTHLY AVERAGES
** ACCRUAL RATE BASED ON AMORTIZATION PERIOD

AQUA PENNSYLVANIA, INC.
CHELTENHAM OPERATIONS

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

	2018		2019		2020		2021		2022			
ACCOUNT	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	NET SALVAGE	SALVAGE ACCRUAL
(1)	(2) -	(3) +	(4) -	(5) +	(6) -	(7) +	(8) -	(9) +	(10) -	(11) =	(12)*	(13)=(12)/5
361.00								997.05		1,619.99	(2,617.04)	(523)
363.00						992.67		776.20		636.73	(2,405.60)	(481)
TOTAL	**-**	**-**	**-**	**-**	**-**	**992.67**	**-**	**1,773.25**	**-**	**2,256.72**	**(5,022.64)**	**(1,004)**

* COLUMN (12) EQUALS THE SUMMATION OF COLUMNS (2) THROUGH (11).

PART II. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

AQUA PENNSYLVANIA, INC.
CHELTENHAM OPERATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT (2)-(3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1928	486,451	418,548	67,903	67,903	0.2
1939	1,366,376	1,127,991	238,385	306,288	0.7
1942	2,157,718	1,737,164	420,554	726,841	1.6
1944	2,795,457	2,242,635	552,822	1,279,663	2.8
1947	1,413,405	1,087,939	325,466	1,605,129	3.4
1950	911,249	692,532	218,717	1,823,845	3.9
1952	1,637,051	1,210,569	426,482	2,250,327	4.8
1955	2,985,361	2,202,213	783,148	3,033,475	6.5
1958	1,314,343	928,119	386,224	3,419,699	7.3
2005	181,943	43,791	138,152	3,557,851	7.6
2009	103,637	19,710	83,927	3,641,778	7.8
2011	2,895,385	476,880	2,418,505	6,060,283	13.0
2013	6,253,908	865,574	5,388,334	11,448,616	24.6
2016	330,179	256,855	73,324	11,521,940	24.7
2018	32,050,487	2,257,350	29,793,137	41,315,078	88.6
2020	90,954	4,241	86,713	41,401,790	88.8
2021	1,886,273	54,308	1,831,965	43,233,755	92.7
2022	2,717,089	33,444	2,683,645	45,917,401	98.5
2023	700,284	1,460	698,824	46,616,226	100.0
SUBTOTAL	62,277,548	15,661,322	46,616,226		
NONDEPRECIABLE	626,584				
TOTAL	62,904,132	15,661,322	46,616,226		

UTILITY PLANT IN SERVICE

AQUA PENNSYLVANIA, INC.
CHELTENHAM OPERATIONS

ACCOUNT 361 COLLECTION MAINS - GRAVITY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
1928	334,792.94	301,347	274,214	60,579	10.52	5,758
1939	939,025.74	810,004	737,073	201,953	13.34	15,139
1942	1,617,805.84	1,371,738	1,248,230	369,576	14.49	25,506
1944	2,042,476.78	1,720,991	1,566,037	476,440	14.71	32,389
1947	1,221,204.55	1,008,349	917,560	303,645	15.99	18,990
1950	744,726.49	601,367	547,221	197,505	17.34	11,390
1952	1,423,748.18	1,128,178	1,026,600	397,148	18.54	21,421
1955	2,358,414.90	1,837,441	1,672,002	686,413	19.21	35,732
1958	1,146,890.58	868,884	790,652	356,239	20.72	17,193
2005	181,942.76	48,124	43,791	138,152	49.36	2,799
2009	103,636.68	21,660	19,710	83,927	52.04	1,613
2011	2,895,384.92	524,065	476,880	2,418,505	53.18	45,478
2013	6,253,907.58	951,219	865,574	5,388,334	54.35	99,141
2016	48,358.98	5,223	4,753	43,606	55.75	782
2018	32,050,487.27	2,480,708	2,257,350	29,793,137	56.60	526,381
2020	21,489.49	986	897	20,592	57.13	360
2021	1,848,392.56	55,267	50,291	1,798,102	56.73	31,696
2022	2,956,863.23	39,622	36,055	2,920,808	55.43	52,694
2023	783,831.58	1,803	1,641	782,191	53.64	14,582
	58,973,381.05	13,776,976	12,536,531	46,436,850		959,044

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 48.4 1.63

AQUA PENNSYLVANIA, INC.
CHELTENHAM OPERATIONS

ACCOUNT 363 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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-R4						
NET SALVAGE PERCENT.. 0						
1928	151,658.04	148,003	144,334	7,324	2.34	3,130
1939	427,349.85	400,854	390,918	36,432	5.54	6,576
1942	539,911.70	501,362	488,934	50,978	6.21	8,209
1944	752,980.02	693,796	676,598	76,382	6.72	11,366
1947	192,200.12	174,710	170,379	21,821	7.58	2,879
1950	166,522.26	149,004	145,311	21,211	8.55	2,481
1952	213,302.74	188,645	183,969	29,334	9.25	3,171
1955	626,946.15	543,688	530,211	96,735	10.38	9,319
1958	167,452.46	140,961	137,467	29,985	12.17	2,464
2020	65,183.43	2,725	2,658	62,525	63.04	992
2021	92,005.71	2,447	2,386	89,620	64.04	1,399
2022	85,160.23	971	947	84,213	65.04	1,295
2023	18,749.97	36	35	18,715	65.66	285
	3,499,422.68	2,947,202	2,874,147	625,276		53,566

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.7 1.53

AQUA PENNSYLVANIA, INC.
CHELTENHAM OPERATIONS

ACCOUNT 391 TRANSPORTATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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 15-L3						
NET SALVAGE PERCENT.. 0						
2016	281,820.00	136,965	252,102	29,718	7.14	4,162
	281,820.00	136,965	252,102	29,718		4,162
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					7.1	1.48

AQUA PENNSYLVANIA, INC.
CHELTENHAM OPERATIONS

ACCOUNT 393 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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						
2020	1,424.36	196	184	1,241	17.25	72
	1,424.36	196	184	1,241		72
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					17.2	5.05

AQUA PENNSYLVANIA, INC.
CHELTENHAM OPERATIONS

ACCOUNT 396 COMMUNICATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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						
2020	2,856.24	524	502	2,354	12.25	192
2021	3,431.26	400	383	3,048	13.25	230
2022	1,143.75	57	54	1,090	14.25	76
	7,431.25	981	939	6,492		498

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.0 6.70

AQUA PENNSYLVANIA, INC.
CHELTENHAM OPERATIONS

ACCOUNT 396.7 COMMUNICATION EQUIPMENT - SCADA

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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						
2021	19,153.88	3,352	3,352	15,802	8.25	1,915
2022	6,384.63	479	479	5,906	9.25	638
	25,538.51	3,831	3,831	21,708		2,553

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.5 10.00

CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

AQUA PENNSYLVANIA, INC.
CHELTENHAM OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 361 COLLECTION MAINS - GRAVITY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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						
2021	72,210.00	2,159	1,983	70,227	56.73	1,238
2022	330,962.50	4,435	4,074	326,888	55.43	5,897
2023	102,297.50	235	216	102,082	53.64	1,903
	505,470.00	6,829	6,273	499,197		9,038

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 55.2 1.79

AQUA PENNSYLVANIA, INC.
CHELTENHAM OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 363 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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-R4						
NET SALVAGE PERCENT.. 0						
2021	4,500.00	120	121	4,379	64.04	68
2022	1,500.00	17	17	1,483	65.04	23
	6,000.00	137	138	5,862		91
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					64.4	1.52

PART III. EXPERIENCED NET SALVAGE

AQUA PENNSYLVANIA, INC.
CHELTENHAM OPERATIONS

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				
2019 TRANSACTION YEAR				
2020 TRANSACTION YEAR				
363.00		992.67		992.67-
		992.67		992.67-
2021 TRANSACTION YEAR				
361.00		997.05		997.05-
363.00		776.20		776.20-
		1,773.25		1,773.25-
2022 TRANSACTION YEAR				
361.00		1,619.99		1,619.99-
363.00		636.73		636.73-
		2,256.72		2,256.72-
TOTAL		5,022.64		5,022.64-

VOLUME 13

Exhibits 6-F – Parts I, II, III - East Norriton Wastewater Depreciation Study – Calculated Annual Depreciation Accruals Related to Utility Plant at March 31, 2021, March 31, 2022, and March 31, 2023

Exhibit No. 6-F, Part I
Docket No. R-2021-3027385
Docket No. R-2021-3027386
Witness: J. J. Spanos

AQUA PENNSYLVANIA, INC.

BRYN MAWR, PENNSYLVANIA

EAST NORRITON OPERATIONS

2021 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WASTEWATER PLANT
AS OF MARCH 31, 2021

Prepared by:

Gannett Fleming

Excellence Delivered ***As Promised***

Exhibit No. 6-F, Part I
Docket No. R-2021-3027385
Docket No. R-2021-3027386
Witness: J. J. Spanos

AQUA PENNSYLVANIA, INC.

Bryn Mawr, Pennsylvania

EAST NORRITON OPERATIONS

2021 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WASTEWATER PLANT
AS OF MARCH 31, 2021

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Camp Hill, Pennsylvania

Gannett Fleming

Excellence Delivered ***As Promised***

August 13, 2021

Aqua Pennsylvania, Inc.
762 Lancaster Avenue
Bryn Mawr, PA 19010

Attention: William C. Packer
Vice President, Regulatory Accounting & Regional Controller

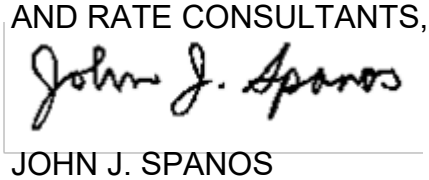
Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to wastewater plant as of March 31, 2021 for the East Norriton Operations. Summaries of the original cost, annual accruals and the book depreciation reserve are presented in Tables 1 and 2, beginning on page I-3 of the attached report.

A description of the methods and procedures upon which the study was based, as well as support for the service life estimates, is set forth in a companion report "2022 Depreciation Study - Calculated Annual Depreciation Accruals Related to Wastewater Plant as of March 31, 2022".

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC



JOHN J. SPANOS
President

JJS:mle

067880.100

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PART I. RESULTS OF STUDY

AQUA PENNSYLVANIA, INC.

WASTEWATER ASSETS

DEPRECIATION STUDY

PART I. RESULTS OF STUDY

SUMMARY OF RESULTS

Table 1 summarizes the results of the depreciation study, which sets forth the book reserve and the calculated annual depreciation related to original cost as of March 31, 2021, and the annual amortization of negative salvage for the East Norriton Operations system. Table 2 presents the calculation of the amortization of experienced net salvage, by account, based on the five-year period, 2016-2020.

DETAILED TABULATIONS OF DEPRECIATION CALCULATIONS

The supporting data for the depreciation calculations are presented in account sequence in the section beginning on page II-2. 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 2016 through 2020 on page III-2.

AQUA PENNSYLVANIA, INC.
EAST NORRITON OPERATIONS

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF MARCH 31, 2021

DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF MARCH 31, 2021	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
INTANGIBLE PLANT							
351.00 ORGANIZATION	NONDEPR.	340,540.49					
TOTAL INTANGIBLE PLANT		**340,540.49**					
NONDEPRECIABLE PLANT							
353.30 LAND AND LAND RIGHTS - PUMPING	NONDEPR.	170.54					
TOTAL NONDEPRECIABLE PLANT		**170.54**					
DEPRECIABLE PLANT							
354.00 STRUCTURES AND IMPROVEMENTS							
PUMPING	60-S1	4,607,062.02	2,797,562	1,809,500	66,905	1.45	27.0
TOTAL ACCOUNT 354		4,607,062.02	2,797,562	1,809,500	66,905		
355.00 POWER GENERATING EQUIPMENT							
PUMPING	25-R2.5	1,063,342.47	761,274	302,068	40,922	3.85	7.4
TOTAL ACCOUNT 355		1,063,342.47	761,274	302,068	40,922		
360.00 COLLECTION MAINS - FORCE	75-R2.5	2,422,461.23	1,369,924	1,052,537	34,388	1.42	30.6
361.00 COLLECTION MAINS - GRAVITY	75-R2.5	29,397,175.29	17,157,367	12,239,809	405,086	1.38	30.2
363.00 SERVICES	70-R4	6,807,276.05	4,600,008	2,207,268	93,836	1.38	23.5
364.00 METERS	25-S2.5	289,570.95	190,485	99,086	19,747	6.82	5.0
371.30 PUMPING EQUIPMENT							
PUMPING	25-L0.5	4,400,839.12	2,167,980	2,232,859	219,152	4.98	10.2
TOTAL ACCOUNT 371.3		4,400,839.12	2,167,980	2,232,859	219,152		
391.00 TRANSPORTATION EQUIPMENT	15-L3	68,117.42	68,117	0	0	*	-
394.00 LABORATORY EQUIPMENT	25-SQ	40,789.79	27,837	12,953	1,313	**	9.9
396.00 COMMUNICATION EQUIPMENT - GENERAL	15-SQ	28,980.85	16,039	12,942	2,071	**	6.2
397.00 MISCELLANEOUS EQUIPMENT	25-SQ	12,557.09	9,418	3,139	177	**	17.7
TOTAL DEPRECIABLE PLANT		**49,138,172.28**	**29,166,010**	**19,972,161**	**883,597**		
TOTAL WASTEWATER PLANT IN SERVICE		**49,478,883.31**	**29,166,010**	**19,972,161**	**883,597**		

* USE DEPRECIATION RATE OF 3.87% FOR ALL FUTURE ADDITIONS TO ACCOUNT 391.00 TRANSPORTATION EQUIPMENT

** ACCRUALS CALCULATED FOR EACH ASSET BY THE COMPANY'S PROPERTY RECORD SYSTEM USING THE AMORTIZATION PERIOD SET FORTH IN COLUMN 2.

AQUA PENNSYLVANIA, INC.
EAST NORRITON OPERATIONS

TABLE 2. AMORTIZATION OF EXPERIENCED NET SALVAGE

	2016		2017		2018		2019		2020			
ACCOUNT	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	NET SALVAGE	SALVAGE ACCRUAL
(1)	(2) -	(3) +	(4) -	(5) +	(6) -	(7) +	(8) -	(9) +	(10) -	(11) =	(12)*	(13)=(12)/5
354.20											-	0
354.30											-	0
354.40											-	0
361.00											-	0
363.00											-	0
371.30											-	0
380.00											-	0
TOTAL	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0**

* COLUMN (12) EQUALS THE SUMMATION OF COLUMNS (2) THROUGH (11).

PART II. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

AQUA PENNSYLVANIA, INC.
EAST NORRITON OPERATIONS

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

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT (2)-(3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1960	2,924,384	2,362,755	561,629	561,629	2.8
1963	16,690,205	11,082,224	5,607,981	6,169,610	30.9
1970	5,968,763	3,632,030	2,336,733	8,506,342	42.6
1971	6,028,946	4,242,162	1,786,784	10,293,126	51.5
1975	3,347,111	2,032,887	1,314,224	11,607,350	58.1
1978	317,893	169,419	148,474	11,755,824	58.9
1979	465,252	244,012	221,240	11,977,064	60.0
1980	1,001,132	516,397	484,735	12,461,799	62.4
1981	92,574	46,579	45,995	12,507,794	62.6
1983	163,136	79,117	84,019	12,591,813	63.1
1985	593,986	298,824	295,162	12,886,975	64.5
1986	836,297	378,923	457,374	13,344,349	66.8
1990	778,330	357,846	420,484	13,764,834	68.9
1993	127,480	47,800	79,680	13,844,513	69.3
1994	1,214,880	524,048	690,832	14,535,345	72.8
1996	4,077,259	2,064,788	2,012,471	16,547,816	82.9
1998	2,621	2,621	0	16,547,816	82.9
1999	105,264	73,908	31,356	16,579,172	83.0
2000	428,390	140,947	287,443	16,866,615	84.5
2001	6,755	3,970	2,785	16,869,400	84.5
2003	425,124	110,452	314,672	17,184,071	86.0
2004	1,329	1,002	327	17,184,398	86.0
2005	28,681	19,257	9,424	17,193,822	86.1
2006	202,834	48,549	154,285	17,348,107	86.9
2007	1,208,122	251,138	956,984	18,305,092	91.7
2008	2,148	1,233	915	18,306,007	91.7
2009	167,620	36,623	130,997	18,437,003	92.3
2010	28,588	6,058	22,530	18,459,534	92.4
2011	16,285	4,892	11,393	18,470,927	92.5
2012	1,769,469	361,246	1,408,223	19,879,150	99.5
2013	19,558	5,055	14,503	19,893,653	99.6
2014	28,892	7,347	21,545	19,915,198	99.7
2015	33,393	6,957	26,436	19,941,634	99.9
2016	12,976	2,337	10,639	19,952,273	99.9
2018	22,496	2,607	19,889	19,972,161	100.0
SUBTOTAL	49,138,172	29,166,010	19,972,161		
NONDEPRECIABLE	340,711				
TOTAL	49,478,883	29,166,010	19,972,161		

UTILITY PLANT IN SERVICE

AQUA PENNSYLVANIA, INC.
EAST NORRITON OPERATIONS

ACCOUNT 354.3 STRUCTURES AND IMPROVEMENTS - PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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-S1						
NET SALVAGE PERCENT.. 0						
1960	2,271,711.28	1,780,340	1,836,582	435,129	16.77	25,947
1975	779,114.04	523,954	540,506	238,608	22.28	10,710
1994	440,663.71	207,464	214,018	226,646	30.07	7,537
2012	1,115,572.99	200,134	206,456	909,117	40.03	22,711
	4,607,062.02	2,711,892	2,797,562	1,809,500		66,905

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 27.0 1.45

AQUA PENNSYLVANIA, INC.
EAST NORRITON OPERATIONS

ACCOUNT 355.3 POWER GENERATING EQUIPMENT - PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 25-R2.5						
NET SALVAGE PERCENT.. 0						
1960	264,951.85	264,952	264,952			
1975	102,167.54	102,168	102,168			
1985	19,919.30	18,656	15,052	4,867	2.42	2,011
1994	51,095.13	43,329	34,958	16,137	4.79	3,369
1996	410,562.12	335,347	270,557	140,005	5.55	25,226
2007	40,884.01	22,319	18,007	22,877	11.44	2,000
2009	35,958.59	17,282	13,943	22,016	12.70	1,734
2012	137,803.93	51,608	41,637	96,167	14.61	6,582
	1,063,342.47	855,661	761,274	302,068		40,922

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.4 3.85

AQUA PENNSYLVANIA, INC.
EAST NORRITON OPERATIONS

ACCOUNT 360 COLLECTION MAINS - FORCE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
1963	1,420,455.97	992,615	927,285	493,171	24.89	19,814
1975	646,731.85	381,701	356,579	290,153	31.77	9,133
1994	178,664.79	67,857	63,391	115,274	43.68	2,639
2012	176,608.62	24,266	22,669	153,940	54.94	2,802
	2,422,461.23	1,466,439	1,369,924	1,052,537		34,388

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.6 1.42

AQUA PENNSYLVANIA, INC.
EAST NORRITON OPERATIONS

ACCOUNT 361 COLLECTION MAINS - GRAVITY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
1963	15,269,748.83	10,670,500	10,154,939	5,114,810	24.89	205,497
1970	5,968,762.75	3,816,427	3,632,030	2,336,733	28.62	81,647
1975	1,654,857.39	976,697	929,506	725,351	31.77	22,831
1978	317,892.76	178,020	169,419	148,474	33.59	4,420
1979	465,252.06	256,400	244,012	221,240	34.01	6,505
1980	1,001,131.92	542,614	516,397	484,735	34.44	14,075
1981	92,573.94	48,944	46,579	45,995	35.44	1,298
1983	163,135.97	83,134	79,117	84,019	36.33	2,313
1985	407,293.25	198,026	188,458	218,835	37.78	5,792
1986	836,297.25	398,161	378,923	457,374	38.24	11,961
1993	127,479.59	50,227	47,800	79,680	42.68	1,867
1994	460,362.85	174,846	166,398	293,965	43.68	6,730
1996	220,599.76	78,622	74,823	145,777	44.69	3,262
2000	393,491.88	119,228	113,468	280,024	47.74	5,866
2003	420,527.90	111,230	105,856	314,672	49.36	6,375
2006	188,040.71	41,877	39,854	148,187	51.48	2,879
2007	1,164,936.70	243,472	231,708	933,229	52.04	17,933
2009	131,660.99	23,831	22,680	108,981	53.18	2,049
2010	21,860.36	3,642	3,466	18,394	53.77	342
2012	91,268.43	12,540	11,934	79,335	54.94	1,444
	29,397,175.29	18,028,438	17,157,367	12,239,809		405,086

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.2 1.38

AQUA PENNSYLVANIA, INC.
EAST NORRITON OPERATIONS

ACCOUNT 363 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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-R4						
NET SALVAGE PERCENT.. 0						
1971	6,028,945.65	4,199,161	4,242,162	1,786,784	21.68	82,416
1990	778,330.40	354,218	357,846	420,485	36.82	11,420
	6,807,276.05	4,553,379	4,600,008	2,207,268		93,836
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					23.5	1.38

AQUA PENNSYLVANIA, INC.
EAST NORRITON OPERATIONS

ACCOUNT 364 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 25-S2.5						
NET SALVAGE PERCENT.. 0						
1960	31,054.84	31,055	31,055			
1975	23,151.99	22,879	18,301	4,851	0.55	4,851
1985	7,424.33	6,928	5,542	1,882	2.56	735
1994	15,379.54	13,123	10,497	4,883	4.60	1,062
1996	159,924.93	132,194	105,743	54,182	5.19	10,440
2001	6,754.59	4,963	3,970	2,785	7.13	391
2006	6,109.96	3,668	2,934	3,176	9.82	323
2010	5,684.19	2,609	2,087	3,597	12.67	284
2012	34,086.58	12,946	10,356	23,731	14.29	1,661
	289,570.95	230,365	190,485	99,086		19,747

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.0 6.82

AQUA PENNSYLVANIA, INC.
EAST NORRITON OPERATIONS

ACCOUNT 371.3 PUMPING EQUIPMENT - PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 25-L0.5						
NET SALVAGE PERCENT.. 0						
1960	356,665.87	327,170	230,166	126,500	5.48	23,084
1975	141,088.47	121,999	85,827	55,261	7.16	7,718
1985	159,349.06	127,607	89,772	69,577	8.89	7,826
1994	68,714.13	49,447	34,786	33,928	10.42	3,256
1996	3,286,172.14	2,293,748	1,613,665	1,672,507	10.71	156,163
1999	58,457.93	38,524	27,102	31,356	11.25	2,787
2000	13,586.49	8,767	6,168	7,418	11.41	650
2005	3,397.12	1,910	1,344	2,053	12.26	167
2011	16,285.21	6,954	4,892	11,393	13.08	871
2012	183,738.53	73,146	51,458	132,281	13.23	9,999
2013	19,557.73	7,186	5,055	14,503	13.35	1,086
2014	24,960.83	8,307	5,844	19,117	13.53	1,413
2015	33,393.18	9,888	6,957	26,436	13.67	1,934
2016	12,976.04	3,322	2,337	10,639	13.80	771
2018	22,496.39	3,705	2,607	19,890	13.94	1,427
	4,400,839.12	3,081,680	2,167,980	2,232,859		219,152

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.2 4.98

AQUA PENNSYLVANIA, INC.
EAST NORRITON OPERATIONS

ACCOUNT 391 TRANSPORTATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 15-L3						
NET SALVAGE PERCENT.. 0						
1999	46,805.62	41,535	46,806			
2000	21,311.80	18,618	21,311			
	68,117.42	60,153	68,117			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					0.0	0.00

AQUA PENNSYLVANIA, INC.
EAST NORRITON OPERATIONS

ACCOUNT 394 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
2004	1,329.15	891	1,002	327	8.25	40
2005	25,283.61	15,929	17,913	7,371	9.25	797
2006	8,683.64	5,123	5,761	2,923	10.25	285
2007	2,301.36	1,266	1,423	878	11.25	78
2008	2,148.16	1,096	1,233	915	12.25	75
2010	1,043.87	449	505	539	14.25	38
	40,789.79	24,754	27,837	12,953		1,313

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.9 3.22

AQUA PENNSYLVANIA, INC.
EAST NORRITON OPERATIONS

ACCOUNT 396 COMMUNICATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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	28,980.85	16,905	16,039	12,942	6.25	2,071
	28,980.85	16,905	16,039	12,942		2,071

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.2 7.15

AQUA PENNSYLVANIA, INC.
EAST NORRITON OPERATIONS

ACCOUNT 397 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1998	2,621.08	2,385	2,621			
2003	4,595.70	3,263	4,596			
2012	1,409.31	493	698	711	16.25	44
2014	3,931.00	1,061	1,503	2,428	18.25	133
	12,557.09	7,202	9,418	3,139		177

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.7 1.41

PART III. EXPERIENCED NET SALVAGE

AQUA PENNSYLVANIA, INC.
EAST NORRITON OPERATIONS

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2016 TRANSACTION YEAR				
2017 TRANSACTION YEAR				
2018 TRANSACTION YEAR				
2019 TRANSACTION YEAR				
2020 TRANSACTION YEAR				
TOTAL				

Exhibit No. 6-F, Part II
Docket No. R-2021-3027385
Docket No. R-2021-3027386
Witness: J. J. Spanos

AQUA PENNSYLVANIA, INC.

BRYN MAWR, PENNSYLVANIA

EAST NORRITON OPERATIONS

2022 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WASTEWATER PLANT
AS OF MARCH 31, 2022

Prepared by:

Gannett Fleming

Excellence Delivered ***As Promised***

Exhibit No. 6-F, Part II
Docket No. R-2021-3027385
Docket No. R-2021-3027386
Witness: J. J. Spanos

AQUA PENNSYLVANIA, INC.

Bryn Mawr, Pennsylvania

EAST NORRITON OPERATIONS

2022 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WASTEWATER PLANT
AS OF MARCH 31, 2022

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Camp Hill, Pennsylvania

Gannett Fleming

Excellence Delivered ***As Promised***

August 13, 2021

Aqua Pennsylvania, Inc.
762 Lancaster Avenue
Bryn Mawr, PA 19010

Attention: William C. Packer
Vice President, Regulatory Accounting & Regional Controller

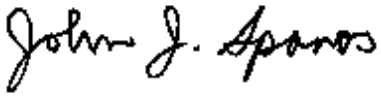
Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to wastewater plant as of March 31, 2022 for the East Norriton Operations. The results of our study as of March 31, 2022, are presented in the attached report. The results of our study as of March 31, 2021, are presented in our report, "2021 Depreciation Study - Calculated Annual Depreciation Accruals Related to Wastewater Plant as of March 31, 2021." The same methods, procedures and estimates are used in both studies.

The attached report sets forth a description of the methods and procedures upon which the studies were based, the estimates of survivor curves, and the calculated annual depreciation as of March 31, 2022.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC



JOHN J. SPANOS
President

JJS:mle

067880.100

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PART I. INTRODUCTION

AQUA PENNSYLVANIA, INC.

DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study for Aqua Pennsylvania, Inc. to determine the annual depreciation accrual rates and amounts applicable to the original cost of wastewater plant as of March 31, 2022 for the East Norriton Operations system. The rates and amounts are based on the straight line remaining life method of depreciation. This report also describes the concepts, methods and judgments which underlie the recommended annual depreciation accrual rates related to wastewater plant in service as of March 31, 2022.

Part I, Introduction, contains statements with respect to the basis of the study and the development of net original cost. Part II, Estimation of Survivor Curves, presents descriptions of the considerations and methods used in the service life study. Part III, Service Life Considerations, presents the results of the average service life analysis. Part IV, Calculation of Annual and Accrued Depreciation, describes the procedures used in the calculation of group depreciation. Part V, Results of Study, presents summaries by depreciable group of annual depreciation accrual rates and amounts, as well as composite remaining lives. Part VI, Service Life Statistics presents the statistical analysis of service life estimates, Part VII, Detailed Depreciation Calculations presents the detailed tabulations of annual depreciation and Part VIII, Experienced and Estimated Net Salvage presents the cost of removal and gross salvage recorded for the period 2017-2021.

BASIS OF THE STUDY

The purpose of the depreciation study was to determine the annual depreciation accruals applicable to the original cost of wastewater plant in service as of March 31, 2022. For most accounts, the straight line remaining life method using attained ages, the book depreciation reserve and estimated survivor curves, was the basis for the calculation of annual depreciation. For certain accounts, the annual and accrued amortization amounts were based on the age of the property and the selected amortization period.

The survivor curve estimates were based on judgment which incorporated (1) analyses of historical data related to wastewater property for all wastewater systems; (2) consideration of the character, use and location of the property; (3) probable future events and management plans; and (4) a general knowledge of wastewater property lives. The use of Iowa type survivor curves is a generally-accepted method of estimating average service life when the actual lives of individual property units are dispersed.

PART II. ESTIMATION OF SURVIVOR CURVES

PART II. ESTIMATION OF SURVIVOR CURVES

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

SURVIVOR CURVES

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

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

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

Iowa Type Curves

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

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125.

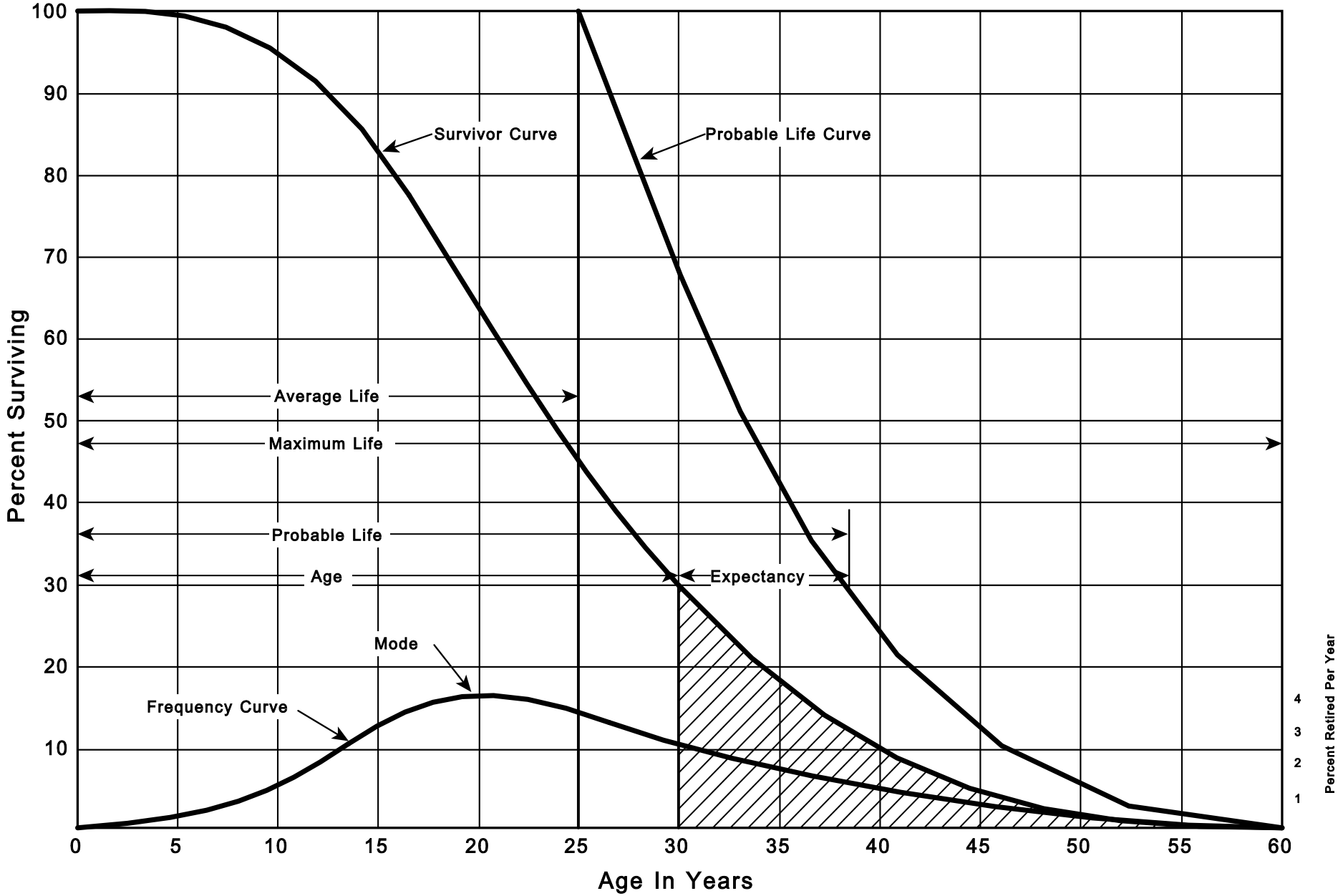


Figure 1. A Typical Survivor Curve and Derived Curves

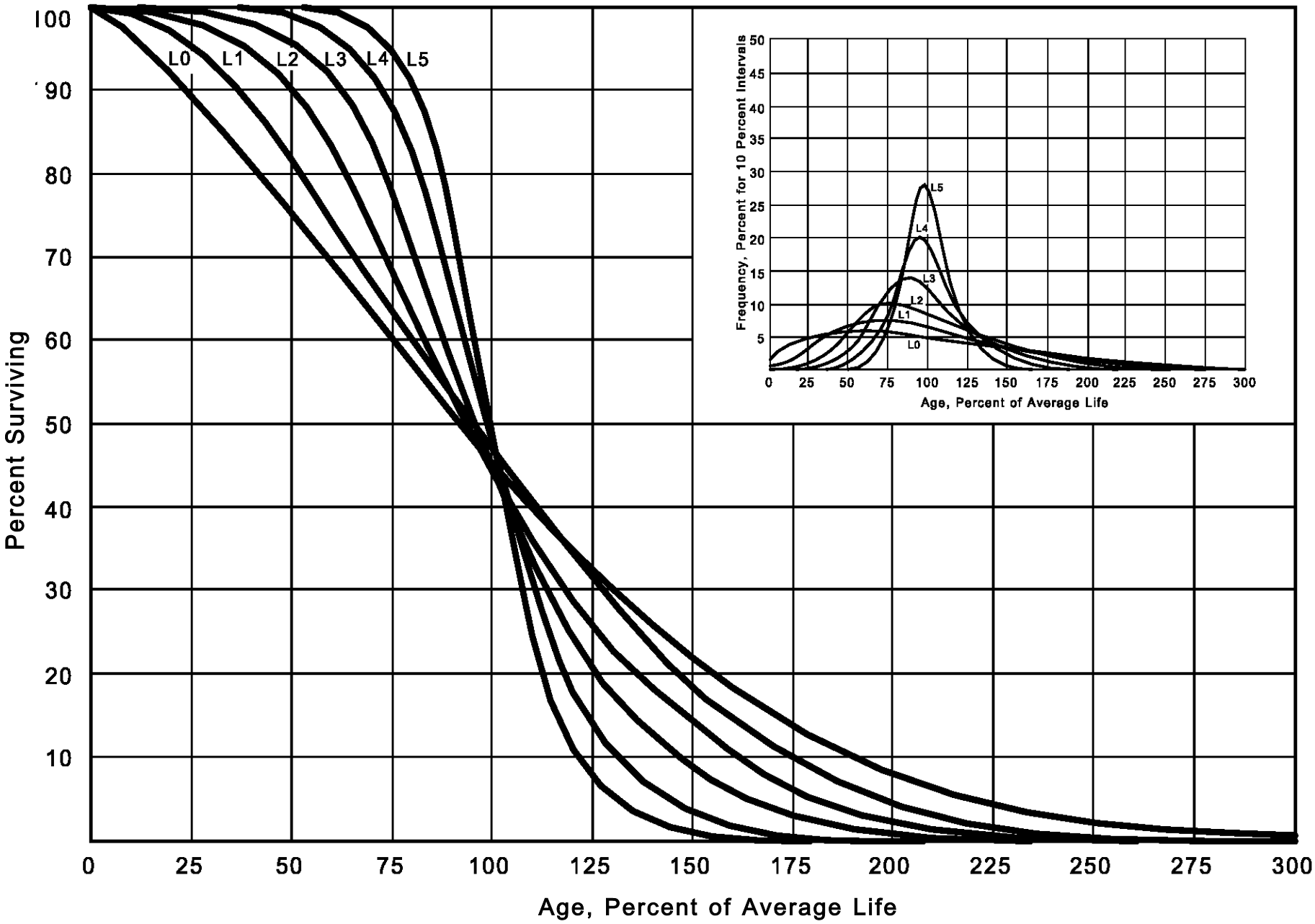


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

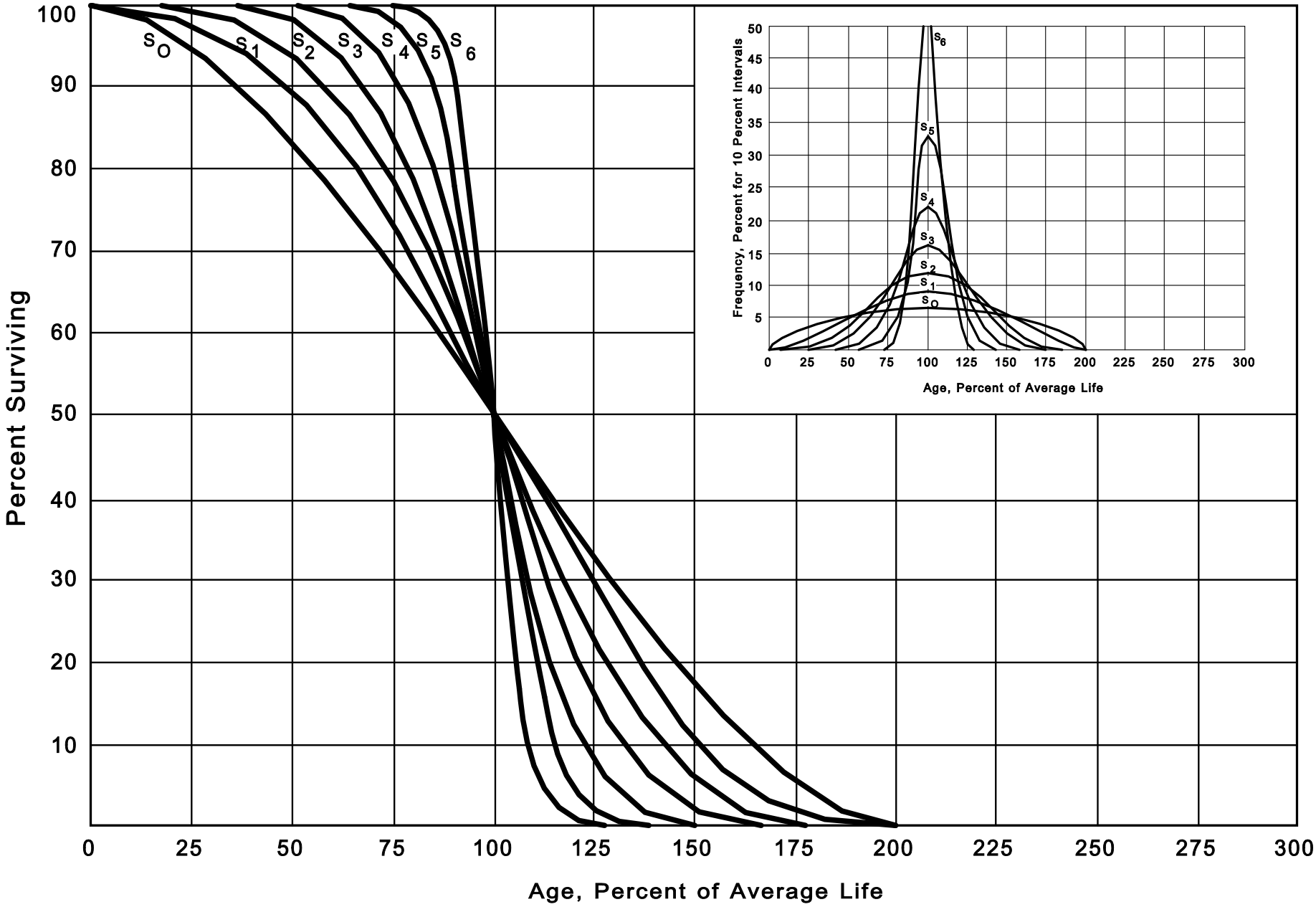


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

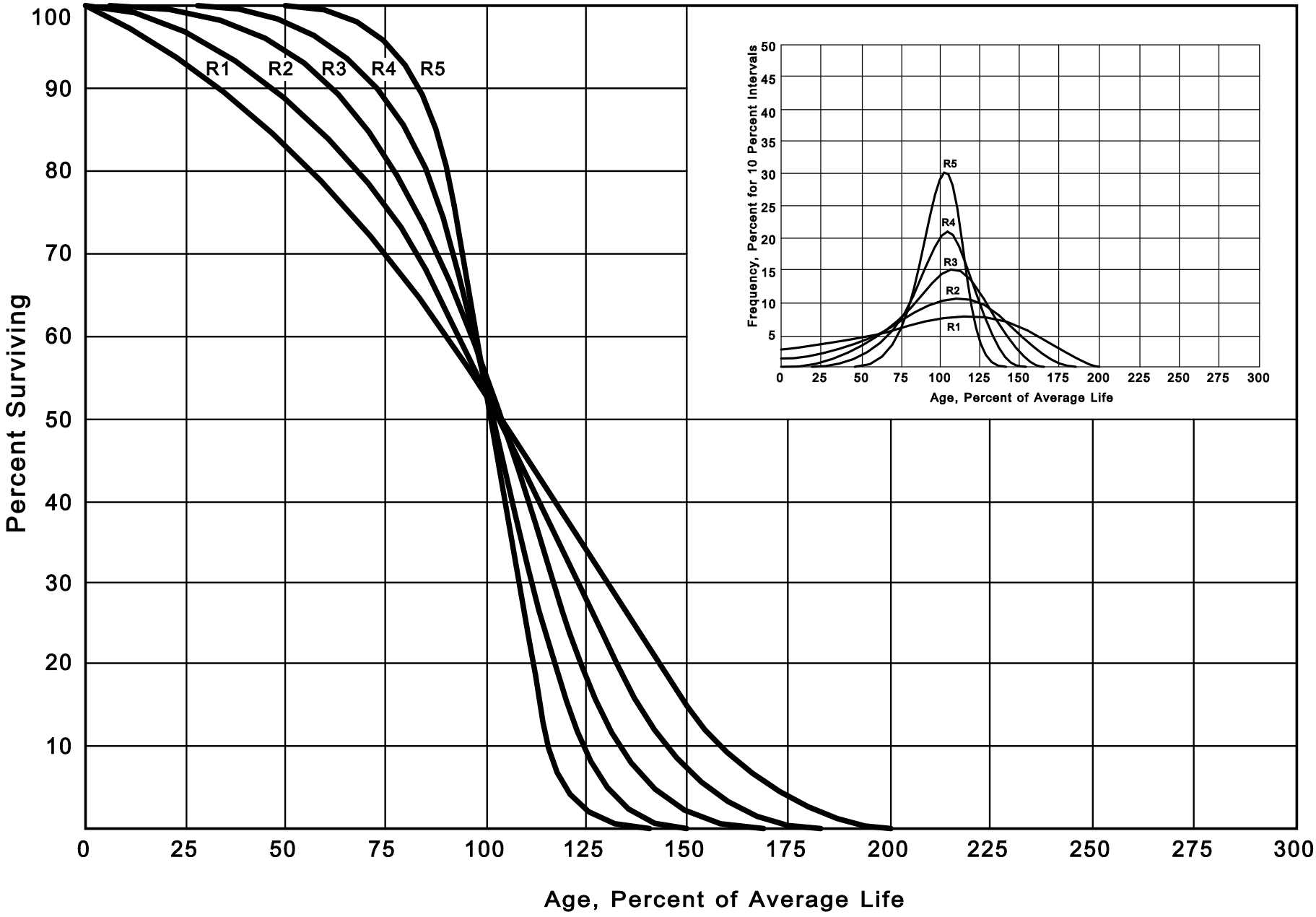


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

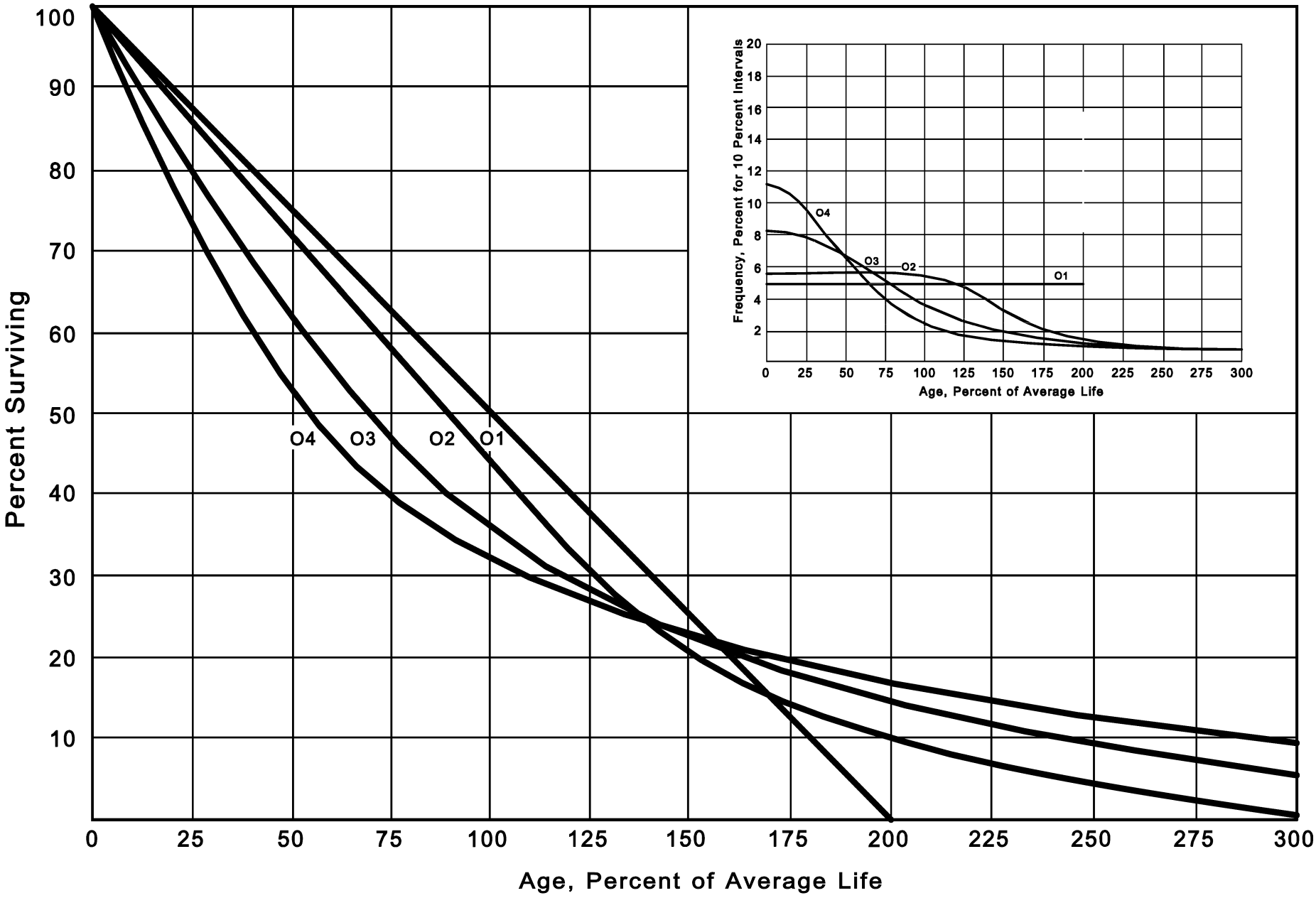


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."[1] In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student submitted a thesis presenting his development of the fourth family consisting of the four O type survivor curves.

Retirement Rate Method of Analysis

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

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

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

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

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

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

Schedules of Annual Transactions in Plant Records

The property group used to illustrate the retirement rate method is observed for the experience band 2011-2020 for which there were placements during the years 2006-2020. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, $10,000 of the dollars invested in 2006 were retired in 2011. The $10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of $143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2011 retirements of 2006 installations and ending with the 2020 retirements of the 2015 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

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

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2011-2020
SUMMARIZED BY AGE INTERVAL

Experience Band 2011-2020 Placement Band 2006-2020

Year Placed	Retirements, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2006	10	11	12	13	14	16	23	24	25	26	26	13½-14½
2007	11	12	13	15	16	18	20	21	22	19	44	12½-13½
2008	11	12	13	14	16	17	19	21	22	18	64	11½-12½
2009	8	9	10	11	11	13	14	15	16	17	83	10½-11½
2010	9	10	11	12	13	14	16	17	19	20	93	9½-10½
2011	4	9	10	11	12	13	14	15	16	20	105	8½-9½
2012		5	11	12	13	14	15	16	18	20	113	7½-8½
2013			6	12	13	15	16	17	19	19	124	6½-7½
2014				6	13	15	16	17	19	19	131	5½-6½
2015					7	14	16	17	19	20	143	4½-5½
2016						8	18	20	22	23	146	3½-4½
2017							9	20	22	25	150	2½-3½
2018								11	23	25	151	1½-2½
2019									11	24	153	½-1½
2020										13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606	

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2011-2020
SUMMARIZED BY AGE INTERVAL

Experience Band 2011-2020 Placement Band 2006-2020

Year Placed	Acquisitions, Transfers and Sales, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2006	-	-	-	-	-	-	60[a]	-	-	-	-	13½-14½
2007	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2008	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2009	-	-	-	-	-	-	-	(5)[b]	-	-	60	10½-11½
2010	-	-	-	-	-	-	-	6[a]	-	-	-	9½-10½
2011	-	-	-	-	-	-	-	-	-	-	(5)	8½-9½
2012		-	-	-	-	-	-	-	-	-	6	7½-8½
2013			-	-	-	-	-	-	-	-	-	6½-7½
2014				-	-	-	-	(12)[b]	-	-	-	5½-6½
2015					-	-	-	-	22[a]	-	-	4½-5½
2016						-	-	(19)[b]	-	-	10	3½-4½
2017							-	-	-	-	-	2½-3½
2018								-	-	(102)[c]	(121)	1½-2½
2019									-	-	-	½-1½
2020											-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)	

[a] Transfer Affecting Exposures at Beginning of Year

[b] Transfer Affecting Exposures at End of Year

[c] Sale with Continued Use

Parentheses Denote Credit Amount.

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

Schedule of Plant Exposed to Retirement

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2011 through 2020 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2016 are calculated in the following manner:

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

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
JANUARY 1 OF EACH YEAR 2011-2020
SUMMARIZED BY AGE INTERVAL

Experience Band 2011-2020

Placement Band 2006-2020

Year Placed	Exposures, Thousands of Dollars Annual Survivors at the Beginning of the Year 2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Total at Beginning of Age Interval	Age Interval
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2006	255	245	234	222	209	195	239	216	192	167	167	13½-14½
2007	279	268	256	243	228	212	194	174	153	131	323	12½-13½
2008	307	296	284	271	257	241	224	205	184	162	531	11½-12½
2009	338	330	321	311	300	289	276	262	242	226	823	10½-11½
2010	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
2011	420[a]	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2012		460[a]	455	444	432	419	405	390	374	356	1,952	7½-8½
2013			510[a]	504	492	479	464	448	431	412	2,463	6½-7½
2014				580[a]	574	561	546	530	501	482	3,057	5½-6½
2015					660[a]	653	639	623	628	609	3,789	4½-5½
2016						750[a]	742	724	685	663	4,332	3½-4½
2017							850[a]	841	821	799	4,955	2½-3½
2018								960[a]	949	926	5,719	1½-2½
2019									1,080[a]	1,069	6,579	½-1½
2020										1,220[a]	7,490	0-½
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780	

[a]Additions during the year

For the entire experience band 2011-2020, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

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

Original Life Table

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

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

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

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

Experience Band 2011-2020 Placement Band 2006-2020

(Exposure and Retirement Amounts are in Thousands of Dollars)

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

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.
Column 3 from Schedule 1, Column 12, Retirements for Each Year.
Column 4 = Column 3 Divided by Column 2.
Column 5 = 1.0000 Minus Column 4.
Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

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

Smoothing the Original Survivor Curve

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

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

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

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

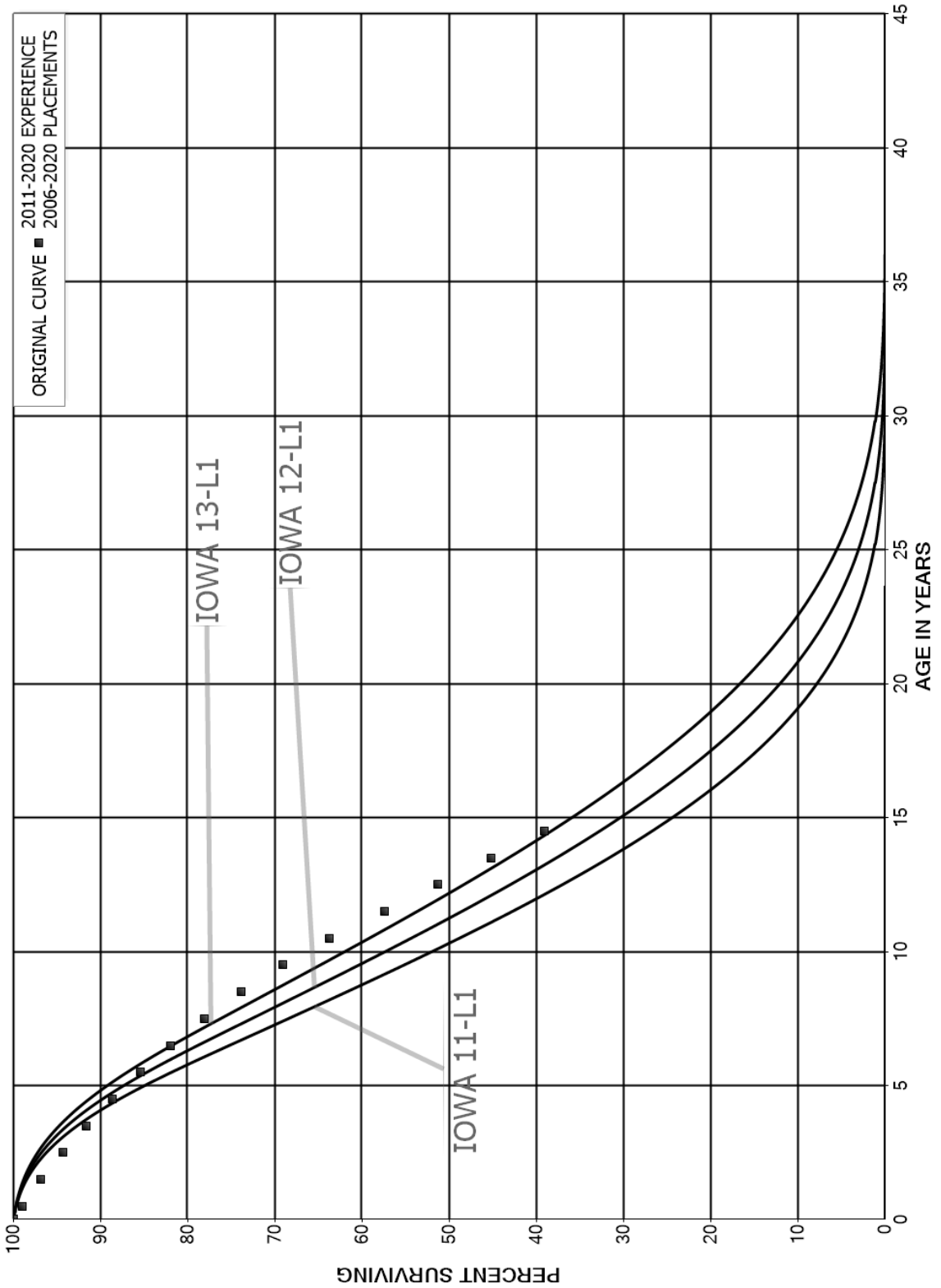


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

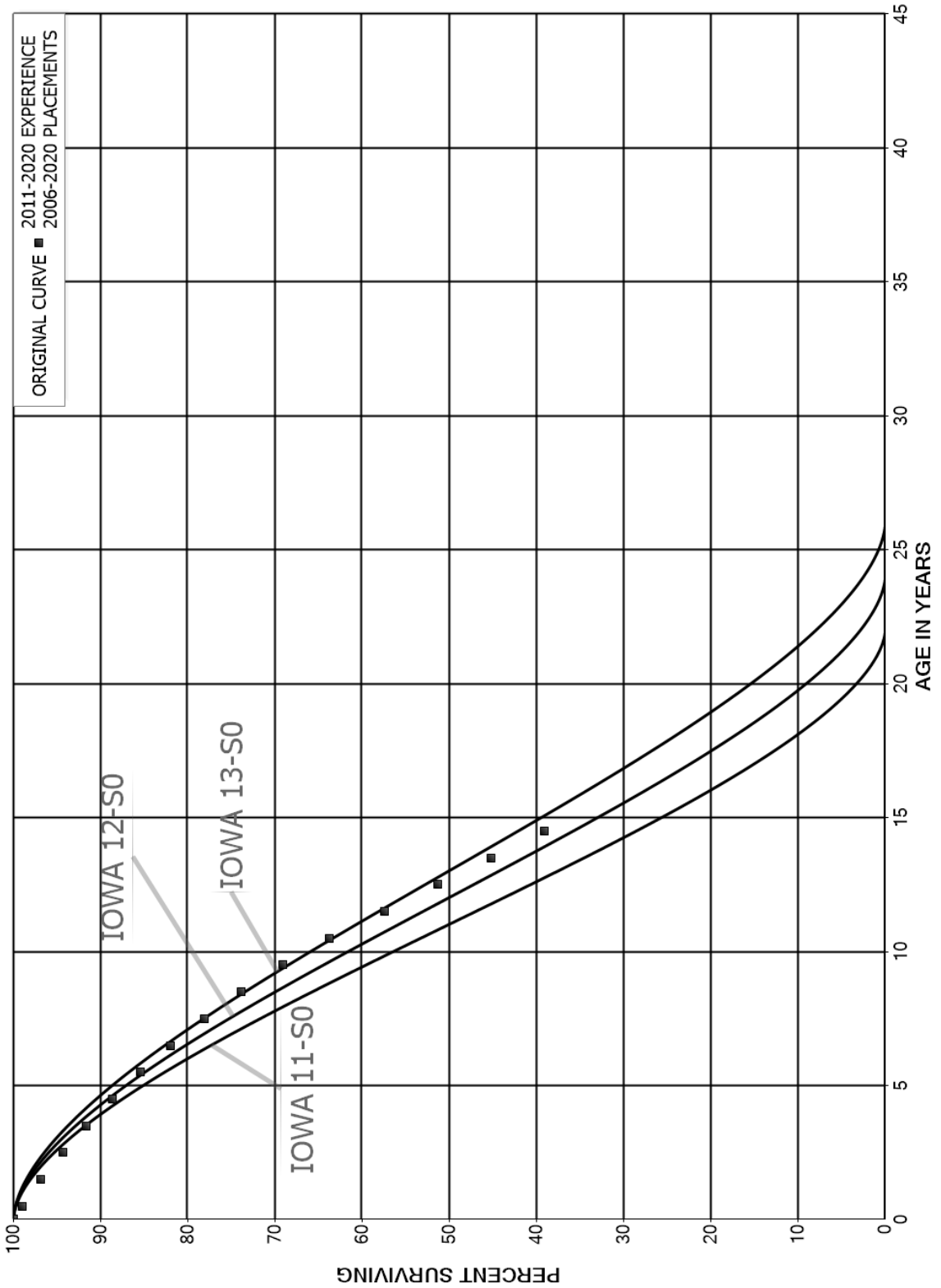


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

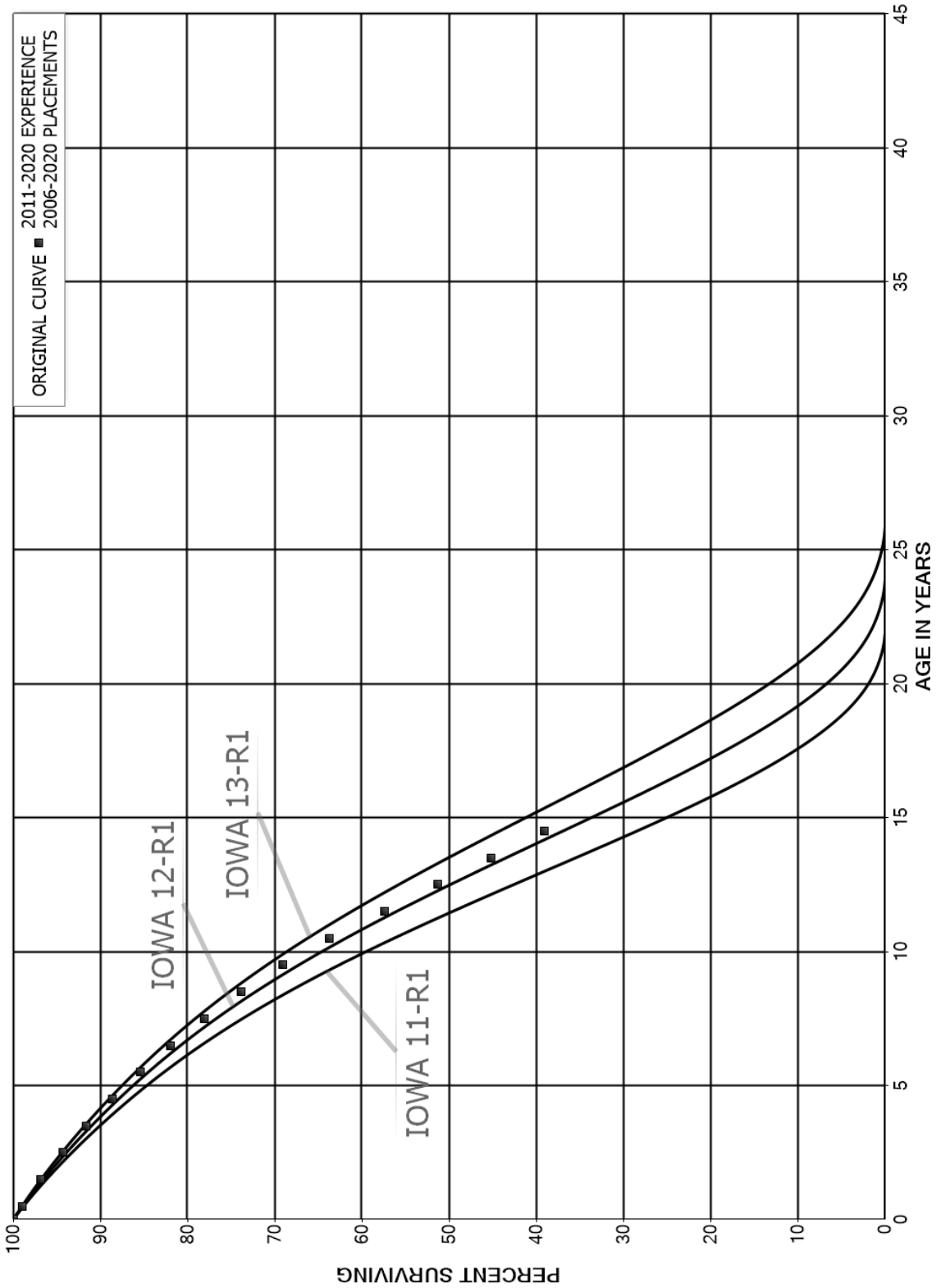
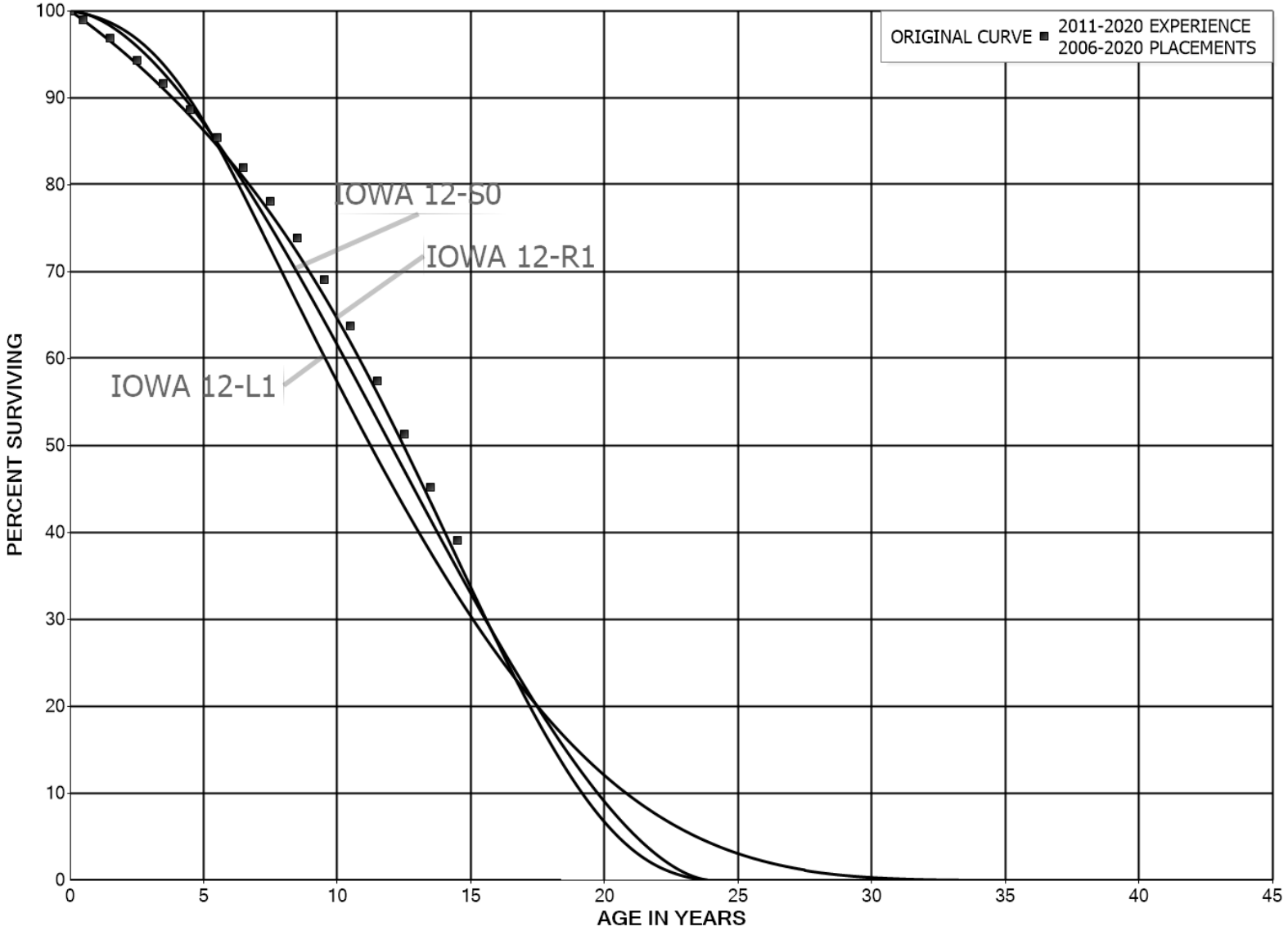


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

Judgments

The survivor curve estimates were based on judgment which considered factors including statistical analyses of retirements, Company policies and outlook as determined during discussions with management, and survivor curve estimates from previous studies of the other Aqua Pennsylvania wastewater systems. For depreciable groups which consist of numerous similar items of property, the distribution of the lives of the units in the group was judged on the basis of an average survival pattern for the entire group.

The amortization periods selected for general plant Accounts 394, 396 and 397 are discussed in the section, “Amortization of General Plant Accounts.”

PART IV. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

PART IV. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

BOOK RESERVE

The book reserve as of March 31, 2021, is the result of a bringforward of the book reserves established by the Commission for the East Norriton wastewater operations at the time of acquisition. The projected book reserve as of March 31, 2022, is a bringforward of the March 31, 2021 book reserve based on projected accruals, retirements, cost of removal, salvage and other credits.

CALCULATION OF DEPRECIATION

The annual depreciation accruals as of March 31, 2022, are based on the straight line remaining life method and the equal life group procedure. For the purpose of calculating the remaining life accruals as of March 31, 2022, the book reserve is allocated among vintages in proportion to the calculated accrued depreciation as of March 31, 2022.

Group Depreciation Procedures

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

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

the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life.

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

Remaining Life Annual Accruals

For the purpose of calculating remaining life accrual rates as of March 31, 2022, the estimated book depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation based on the equal life group procedure follow. The detailed calculations are set forth in the Results of The Study section of the report.

Equal Life Group Procedure

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

$$\text{Composite Remaining Life} = \frac{\sum(\frac{\text{Book Cost}}{\text{Life}} \text{ x Remaining Life})}{\sum \frac{\text{Book Cost}}{\text{Life}}}.$$

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

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

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

or

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

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

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

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

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

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

AMORTIZATION OF GENERAL PLANT ACCOUNTS

In order to use a more efficient and cost effective accounting process for equipment recorded in general plant Accounts 394, 396 and 397; amounts capitalized in these accounts are amortized rather than depreciated. Amortization as defined in the Uniform System of Accounts is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized.

The primary reasons for the amortization of certain general plant accounts is that the effort required to unitize additions, periodically inventory equipment and determine amounts to be retired for equipment recorded in these accounts is disproportionate to the original cost of the equipment when compared to other wastewater plant accounts.

Accounting for such equipment using an amortization concept consists of capitalization of amounts to these accounts based on the same criteria as used previously

under depreciation accounting, amortization of the asset over a fixed period, retirement of the equipment at the end of the amortization period and recognition of any net salvage related to disposition of equipment in these accounts as a gain or loss. For equipment in these accounts that was placed in service prior to implementation of amortization accounting, the net book value by vintage amortized over the remaining amortization period specified for each account and the original cost will be retired at the end of this period.

The amortization periods selected for each account or subaccount are based on a review of the existing depreciation rates for the accounts, typical service lives used for each type of equipment and a consideration of the period during which it is anticipated that most of the benefit of the equipment will be realized. The amortization periods are as follows:

Account Number	Description	Amortization Period, Years
394	Laboratory Equipment	25
396	Communication Equipment	
	General	15
397	Miscellaneous Equipment	25

NET SALVAGE

Experienced net salvage is incorporated in the results of the study as it was reported on the Company's books and records for the period January 1, 2017 through March 31, 2021 and estimated for the period April 1, 2021 through December 31, 2021. The calculation of the amortization is shown in Table 4 on page V-7. The amounts of

gross salvage and removal cost by account for each year are set forth in the section beginning on page VIII-2.

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

PART V. RESULTS OF STUDY

PART V. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Table 1 summarizes the results of the depreciation study which sets forth, by depreciable group, the estimated survivor curve, calculated annual accruals and book reserve related to net original cost and the annual amortization of net salvage. Table 2 presents the bringforward to March 31, 2022 of the book reserve as of March 31, 2021. Table 3 sets forth the calculation of estimated depreciation accruals for the twelve months ended March 31, 2022. Table 4 presents the amortization of experienced and estimated net salvage, by account, based on the five-year period, 2017-2021. The total amortization amount is incorporated in the total annual accrual in Table 1.

DESCRIPTION OF DETAILED TABULATIONS

Supporting statistical data for the estimates of average service lives and survivor curves, the annual depreciation calculations, and gross salvage and cost of removal for the years 2017-2021 are presented in three sections.

The section beginning on page VI-2 sets forth, for each depreciable group analyzed by the retirement rate method, a chart depicting the original and estimated survivor curves followed by a tabular presentation of the original life table plotted on the chart. A cumulative summary, by year installed, for utility plant and the supporting data for the original cost depreciation calculations are presented in the section beginning on page VII-3. The tabulations of experienced and estimated net salvage, by year and account for the five-year period 2017-2021, are presented in the section beginning on page VIII-2.

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

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

Detailed tabulations setting forth the cost of removal, gross salvage and net salvage amounts, by account and year, are presented in the third section. The net salvage amounts, by account and year, are carried forward to Table 4, which presents the five-year amortization of net salvage.

AQUA PENNSYLVANIA, INC.
EAST NORRITON OPERATIONS

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF MARCH 31, 2022

DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF MARCH 31, 2022	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
INTANGIBLE PLANT							
351.00 ORGANIZATION	NONDEPR.	340,540.49					
TOTAL INTANGIBLE PLANT		**340,540.49**					
NONDEPRECIABLE PLANT							
353.30 LAND AND LAND RIGHTS - PUMPING	NONDEPR.	170.54					
TOTAL NONDEPRECIABLE PLANT		**170.54**					
DEPRECIABLE PLANT							
354.00 STRUCTURES AND IMPROVEMENTS							
PUMPING	60-S1	4,607,062.02	2,864,364	1,742,698	65,535	1.42	26.6
TOTAL ACCOUNT 354		4,607,062.02	2,864,364	1,742,698	65,535		
355.00 POWER GENERATING EQUIPMENT							
PUMPING	25-R2.5	1,063,342.47	802,213	261,130	36,478	3.43	7.2
TOTAL ACCOUNT 355		1,063,342.47	802,213	261,130	36,478		
360.00 COLLECTION MAINS - FORCE	75-R2.5	2,422,461.23	1,404,323	1,018,138	34,362	1.42	29.6
361.00 COLLECTION MAINS - GRAVITY	75-R2.5	29,837,147.25	17,530,505	12,306,642	410,693	1.38	30.0
363.00 SERVICES	70-R4	6,831,527.12	4,693,066	2,138,461	94,223	1.38	22.7
364.00 METERS	25-S2.5	289,570.95	210,233	79,338	15,331	5.29	5.2
371.30 PUMPING EQUIPMENT							
PUMPING	25-L0.5	4,701,037.60	2,340,940	2,360,098	225,129	4.79	10.5
TOTAL ACCOUNT 371.3		4,701,037.60	2,340,940	2,360,098	225,129		
391.00 TRANSPORTATION EQUIPMENT	15-L3	68,117.42	68,117	0	0	*	-
394.00 LABORATORY EQUIPMENT	25-SQ	40,789.79	29,468	11,322	1,274	**	8.9
395.00 POWER OPERATED EQUIPMENT	20-L2.5	1,249.31	27	1,222	75	6.00	16.3
396.00 COMMUNICATION EQUIPMENT - GENERAL	15-SQ	28,980.85	17,972	11,009	2,097	**	5.2
397.00 MISCELLANEOUS EQUIPMENT	25-SQ	12,557.09	9,921	2,637	157	**	16.8
TOTAL DEPRECIABLE PLANT		**49,903,843.10**	**29,971,149**	**19,932,695**	**885,354**		
AMORTIZATION OF NET SALVAGE					**391**		
TOTAL WASTEWATER PLANT IN SERVICE		**50,244,554.13**	**29,971,149**	**19,932,695**	**885,745**		

* USE DEPRECIATION RATE OF 3.87% FOR ALL FUTURE ADDITIONS TO ACCOUNT 391.00 TRANSPORTATION EQUIPMENT
** ACCRUALS CALCULATED FOR EACH ASSET BY THE COMPANY'S PROPERTY RECORD SYSTEM USING THE AMORTIZATION PERIOD SET FORTH IN COLUMN 2.

AQUA PENNSYLVANIA, INC.
EAST NORRITON OPERATIONS

TABLE 2. BRINGFORWARD TO MARCH 31, 2022 OF THE BOOK RESERVE AS OF MARCH 31, 2021

ACCOUNT	BOOK RESERVE AS OF MARCH 31, 2021		DEPRECIATION ACCRUALS		AMORTIZATION OF NET SALVAGE		PROJECTED RETIREMENTS		PROJECTED GROSS SALVAGE		PROJECTED COST OF REMOVAL		BOOK RESERVE AS OF MARCH 31, 2022
(1)	(2)	+	(3)	+	(4)	-	(5)	+	(6)	-	(7)	=	(8)
354.30	2,797,562		66,802										2,864,364
355.30	761,274		40,939										802,213
360.00	1,369,924		34,399										1,404,323
361.00	17,157,367		408,717		10		35,328				260		17,530,505
363.00	4,600,008		94,108		7		868				188		4,693,066
364.00	190,485		19,749										210,233
371.30	2,167,980		226,637		81		51,600				2,158		2,340,940
391.00	68,117												68,117
394.00	27,837		1,632										29,468
395.00	0		27										27
396.00	16,039		1,933										17,972
397.00	9,418		502										9,921
TOTAL	**29,166,010**		**895,444**		**98**		**87,796**		**0**		**2,606**		**29,971,149**

AQUA PENNSYLVANIA, INC.
EAST NORRITON OPERATIONS

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED MARCH 31, 2022

ACCOUNT		ORIGINAL COST AS OF MARCH 31, 2021	ORIGINAL COST AS OF MARCH 31, 2022	ANNUAL ACCRUAL RATE		ANNUAL ACCRUAL AMOUNT
(1)		(2)	(3)	(4)		(5)
UTILITY PLANT IN SERVICE						
354.30	STRUCTURES AND IMPROVEMENTS - PUMPING	4,607,062.02	4,607,062.02	1.45		66,802
355.30	POWER GENERATING EQUIPMENT - PUMPING	1,063,342.47	1,063,342.47	3.85		40,939
360.00	COLLECTION MAINS - FORCE	2,422,461.23	2,422,461.23	1.42		34,399
361.00	COLLECTION MAINS - GRAVITY	29,397,175.29	29,837,147.25	1.38		408,717
363.00	SERVICES	6,807,276.05	6,831,527.12	1.38		94,108
364.00	METERS	289,570.95	289,570.95	6.82		19,749
371.30	PUMPING EQUIPMENT - PUMPING	4,400,839.12	4,701,037.60	4.98		226,637
391.00	TRANSPORTATION EQUIPMENT	68,117.42	68,117.42	0.00		0
394.00	LABORATORY EQUIPMENT	40,789.79	40,789.79	4.00	*	1,632
395.00	POWER OPERATED EQUIPMENT	0.00	1,249.31	4.32	**	27
396.00	COMMUNICATION EQUIPMENT - GENERAL	28,980.85	28,980.85	6.67	*	1,933
397.00	MISCELLANEOUS EQUIPMENT	12,557.09	12,557.09	4.00	*	502
	TOTAL PLANT IN SERVICE	**49,138,172.28**	**49,903,843.10**			**895,444**

* ACCRUAL RATE BASED ON AMORTIZATION PERIOD
** ACCRUAL RATE FROM ALL OTHER CALCULATION

AQUA PENNSYLVANIA, INC.
EAST NORRITON OPERATIONS

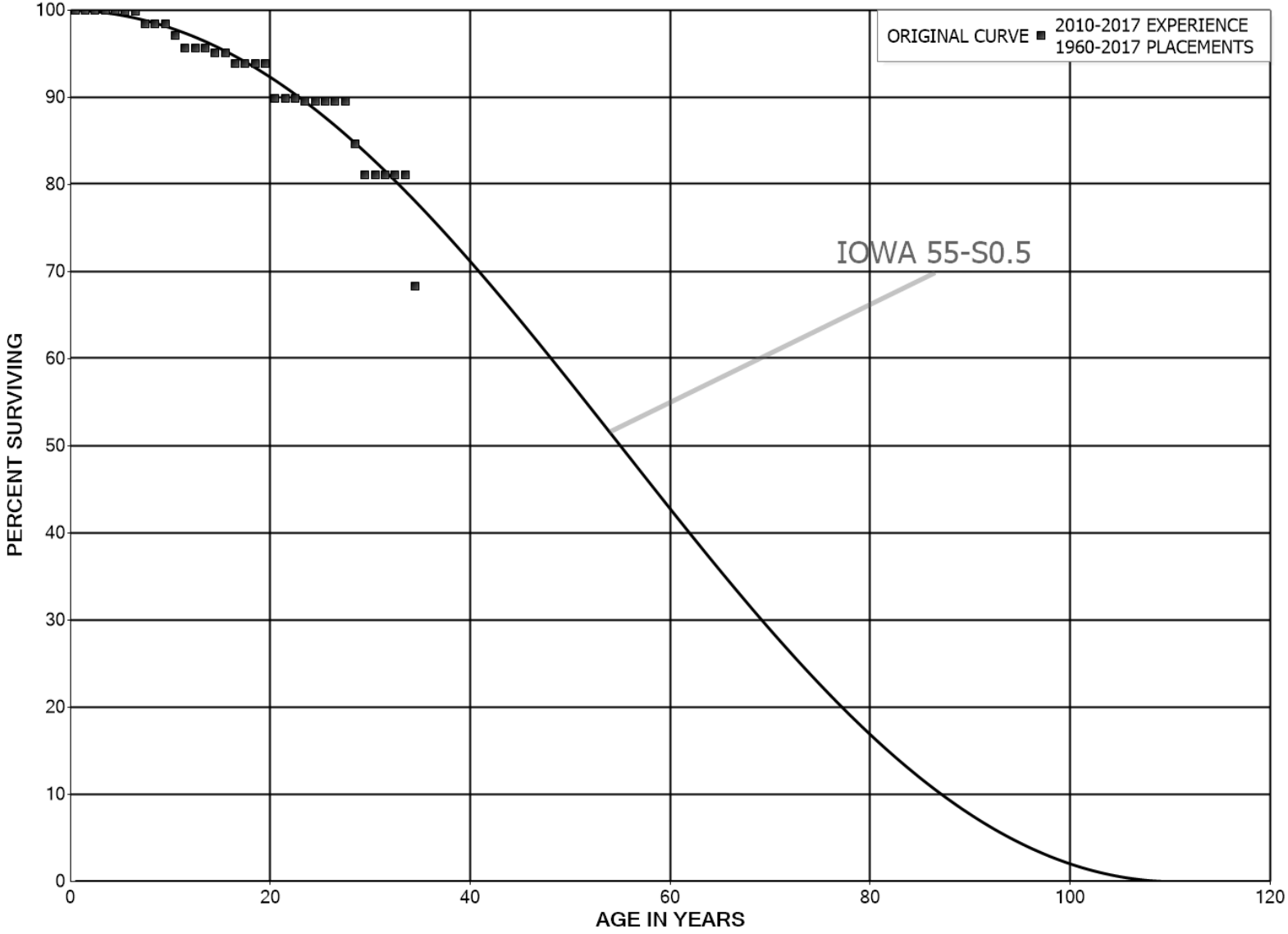
TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

	2017		2018		2019		2020		2021			
ACCOUNT	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	NET SALVAGE	SALVAGE ACCRUAL
(1)	(2)	- (3) +	(4)	- (5) +	(6)	- (7) +	(8)	- (9) +	(10)	- (11) =	(12)*	(13)=(12)/5
361.00										195.16	(195.16)	(39)
363.00										140.86	(140.86)	(28)
371.30										1,618.57	(1,618.57)	(324)
TOTAL	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1,954.59**	**(1,954.59)**	**(391)**

* COLUMN (12) EQUALS THE SUMMATION OF COLUMNS (2) THROUGH (11).

PART VI. SERVICE LIFE STATISTICS

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNT 354.2 STRUCTURES AND IMPROVEMENTS - COLLECTION
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 354.2 STRUCTURES AND IMPROVEMENTS - COLLECTION

ORIGINAL LIFE TABLE

PLACEMENT BAND 1960-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,257,381		0.0000	1.0000	100.00
0.5	2,098,467		0.0000	1.0000	100.00
1.5	1,878,564		0.0000	1.0000	100.00
2.5	1,878,564		0.0000	1.0000	100.00
3.5	3,297,881		0.0000	1.0000	100.00
4.5	3,313,109	5,669	0.0017	0.9983	100.00
5.5	3,307,440		0.0000	1.0000	99.83
6.5	3,293,581	45,724	0.0139	0.9861	99.83
7.5	2,386,087		0.0000	1.0000	98.44
8.5	2,456,269		0.0000	1.0000	98.44
9.5	2,617,044	36,966	0.0141	0.9859	98.44
10.5	1,202,343	18,469	0.0154	0.9846	97.05
11.5	1,247,585		0.0000	1.0000	95.56
12.5	1,267,560		0.0000	1.0000	95.56
13.5	1,267,560	6,016	0.0047	0.9953	95.56
14.5	1,306,451	536	0.0004	0.9996	95.11
15.5	1,293,169	16,982	0.0131	0.9869	95.07
16.5	301,494		0.0000	1.0000	93.82
17.5	171,166		0.0000	1.0000	93.82
18.5	170,707		0.0000	1.0000	93.82
19.5	106,996	4,502	0.0421	0.9579	93.82
20.5	75,352		0.0000	1.0000	89.87
21.5	175,864		0.0000	1.0000	89.87
22.5	130,958	517	0.0039	0.9961	89.87
23.5	130,441		0.0000	1.0000	89.52
24.5	130,441		0.0000	1.0000	89.52
25.5	99,995		0.0000	1.0000	89.52
26.5	112,249		0.0000	1.0000	89.52
27.5	112,249	6,192	0.0552	0.9448	89.52
28.5	106,058	4,413	0.0416	0.9584	84.58
29.5	12,254		0.0000	1.0000	81.06
30.5	12,254		0.0000	1.0000	81.06
31.5	12,254		0.0000	1.0000	81.06
32.5	12,254		0.0000	1.0000	81.06
33.5	12,254	1,937	0.1581	0.8419	81.06
34.5					68.25
35.5					
36.5					
37.5					
38.5					

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

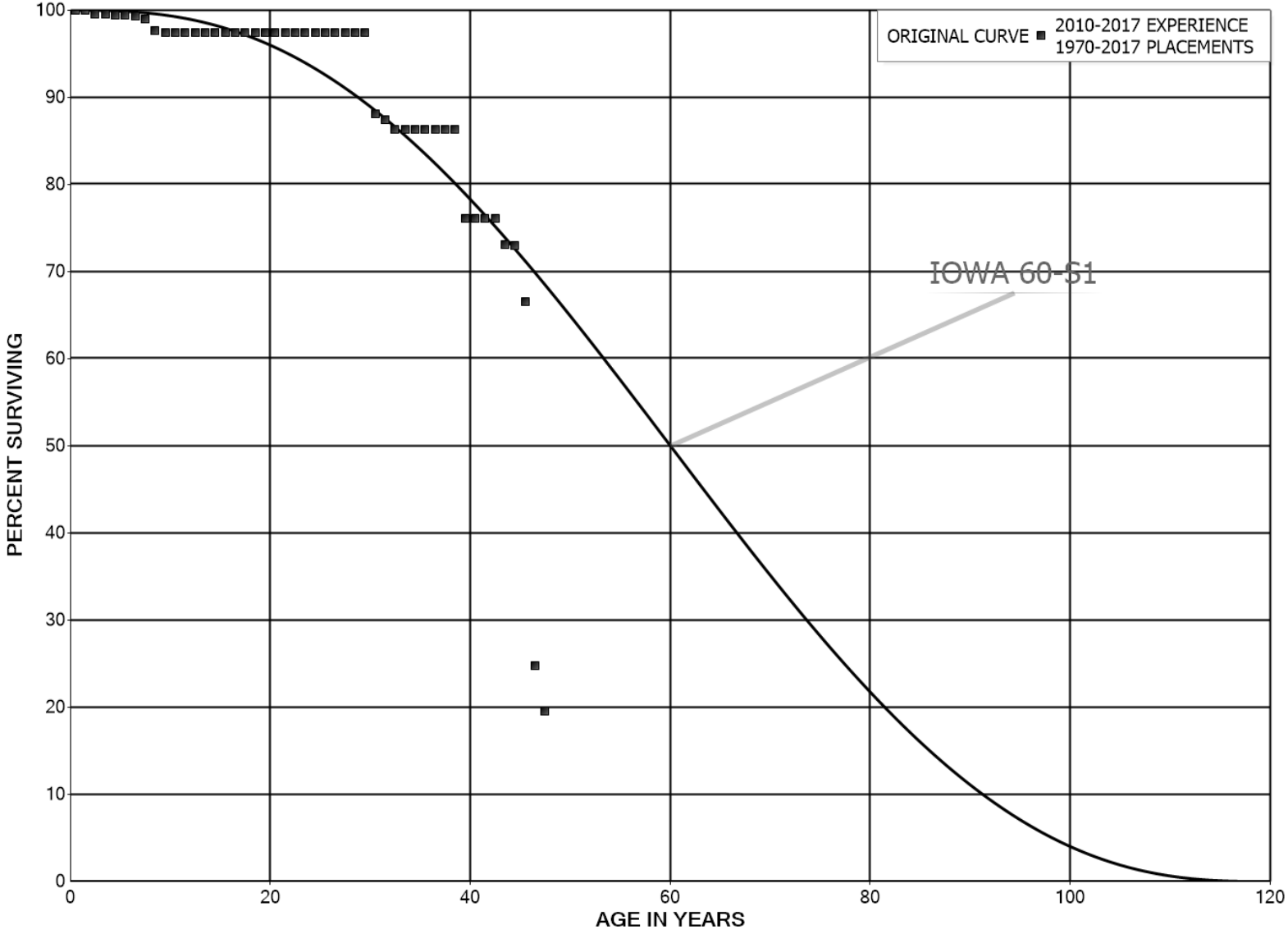
ACCOUNT 354.2 STRUCTURES AND IMPROVEMENTS - COLLECTION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1960-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5					
40.5					
41.5					
42.5					
43.5					
44.5					
45.5					
46.5					
47.5					
48.5					
49.5	9,083		0.0000		
50.5	9,083		0.0000		
51.5	9,083		0.0000		
52.5	9,083		0.0000		
53.5	9,083	880	0.0969		
54.5	8,203	2,151	0.2623		
55.5	6,051		0.0000		
56.5	6,051	1,192	0.1970		
57.5					

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNT 354.3 STRUCTURES AND IMPROVEMENTS - PUMPING
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 354.3 STRUCTURES AND IMPROVEMENTS - PUMPING

ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,946,035		0.0000	1.0000	100.00
0.5	1,798,169	812	0.0005	0.9995	100.00
1.5	1,881,083	8,566	0.0046	0.9954	99.95
2.5	2,256,892		0.0000	1.0000	99.50
3.5	2,685,113	2,709	0.0010	0.9990	99.50
4.5	1,816,131		0.0000	1.0000	99.40
5.5	2,118,481	1,768	0.0008	0.9992	99.40
6.5	2,161,928	6,716	0.0031	0.9969	99.32
7.5	2,144,545	29,171	0.0136	0.9864	99.01
8.5	1,532,146	4,094	0.0027	0.9973	97.66
9.5	1,391,007		0.0000	1.0000	97.40
10.5	881,845		0.0000	1.0000	97.40
11.5	557,791		0.0000	1.0000	97.40
12.5	528,989		0.0000	1.0000	97.40
13.5	214,927		0.0000	1.0000	97.40
14.5	38,152		0.0000	1.0000	97.40
15.5	38,152		0.0000	1.0000	97.40
16.5	38,152		0.0000	1.0000	97.40
17.5	38,152		0.0000	1.0000	97.40
18.5	38,152		0.0000	1.0000	97.40
19.5	42,388		0.0000	1.0000	97.40
20.5	42,388		0.0000	1.0000	97.40
21.5	42,388		0.0000	1.0000	97.40
22.5	11,201		0.0000	1.0000	97.40
23.5	11,201		0.0000	1.0000	97.40
24.5	29,801		0.0000	1.0000	97.40
25.5	34,264		0.0000	1.0000	97.40
26.5	102,646		0.0000	1.0000	97.40
27.5	107,815		0.0000	1.0000	97.40
28.5	118,814		0.0000	1.0000	97.40
29.5	118,814	11,431	0.0962	0.9038	97.40
30.5	107,383	811	0.0075	0.9925	88.03
31.5	192,940	2,409	0.0125	0.9875	87.37
32.5	211,931		0.0000	1.0000	86.27
33.5	207,468		0.0000	1.0000	86.27
34.5	161,528		0.0000	1.0000	86.27
35.5	145,158		0.0000	1.0000	86.27
36.5	53,415		0.0000	1.0000	86.27
37.5	16,911		0.0000	1.0000	86.27
38.5	16,911	2,002	0.1184	0.8816	86.27

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

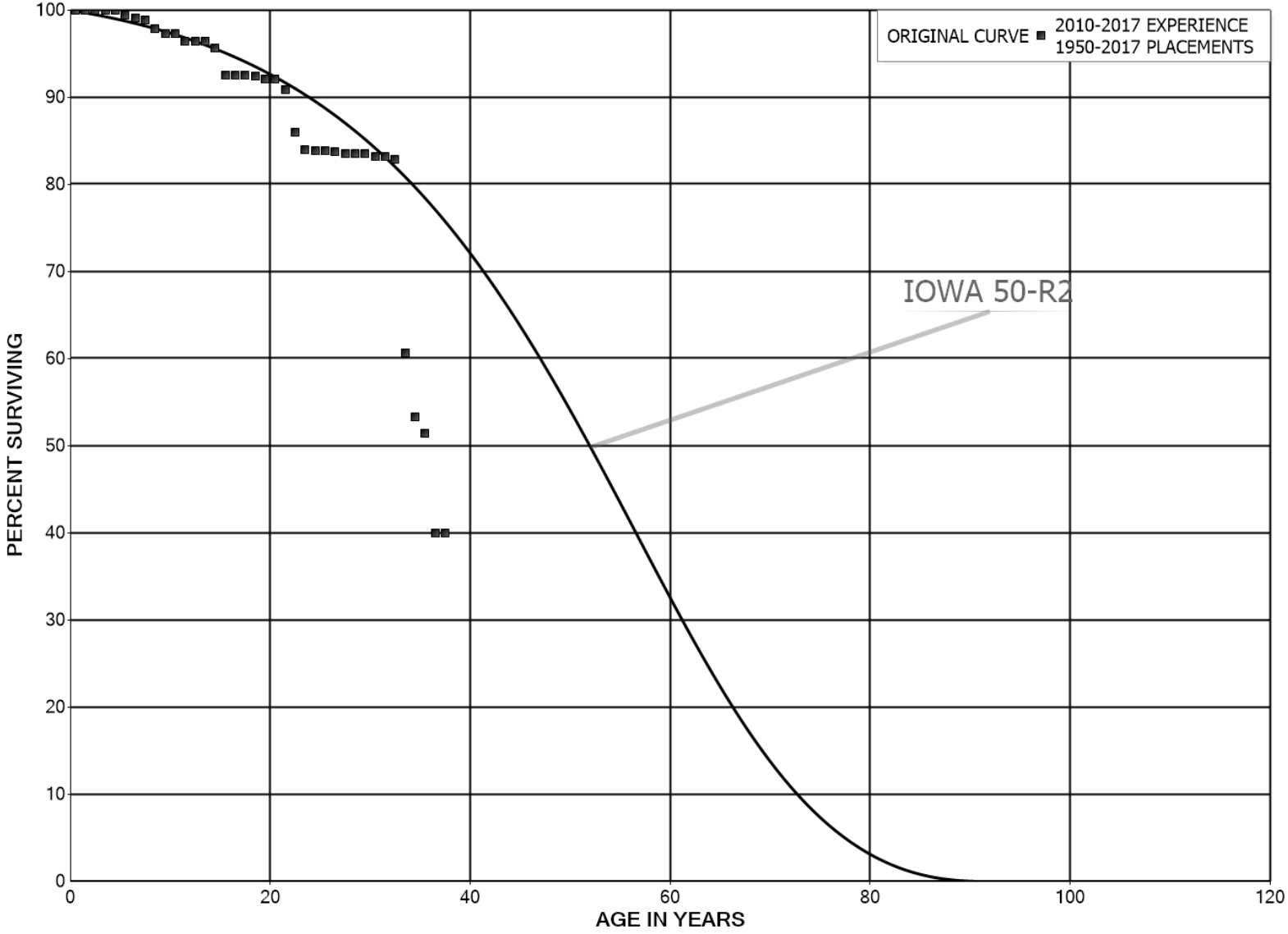
ACCOUNT 354.3 STRUCTURES AND IMPROVEMENTS - PUMPING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1970-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	84,816		0.0000	1.0000	76.06
40.5	124,012		0.0000	1.0000	76.06
41.5	124,012		0.0000	1.0000	76.06
42.5	118,224	4,624	0.0391	0.9609	76.06
43.5	113,599	225	0.0020	0.9980	73.08
44.5	45,342	4,015	0.0886	0.9114	72.94
45.5	3,892	2,443	0.6275	0.3725	66.48
46.5	1,450	305	0.2104	0.7896	24.76
47.5					19.55

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNT 354.4 STRUCTURES AND IMPROVEMENTS - TREATMENT AND DISPOSAL
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 354.4 STRUCTURES AND IMPROVEMENTS - TREATMENT AND DISPOSAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1950-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,578,187		0.0000	1.0000	100.00
0.5	6,199,355		0.0000	1.0000	100.00
1.5	5,855,261		0.0000	1.0000	100.00
2.5	5,541,007	1,050	0.0002	0.9998	100.00
3.5	6,139,511	3,928	0.0006	0.9994	99.98
4.5	6,246,905	33,379	0.0053	0.9947	99.92
5.5	6,086,693	18,604	0.0031	0.9969	99.38
6.5	5,379,490	11,225	0.0021	0.9979	99.08
7.5	9,357,452	98,278	0.0105	0.9895	98.87
8.5	6,808,266	36,315	0.0053	0.9947	97.83
9.5	6,770,210	2,864	0.0004	0.9996	97.31
10.5	6,231,635	58,111	0.0093	0.9907	97.27
11.5	5,478,941	371	0.0001	0.9999	96.36
12.5	4,984,366		0.0000	1.0000	96.36
13.5	4,948,804	37,221	0.0075	0.9925	96.36
14.5	4,139,342	133,937	0.0324	0.9676	95.63
15.5	849,694		0.0000	1.0000	92.54
16.5	538,370		0.0000	1.0000	92.54
17.5	515,020	634	0.0012	0.9988	92.54
18.5	462,361	1,597	0.0035	0.9965	92.42
19.5	1,109,863		0.0000	1.0000	92.11
20.5	1,201,958	16,374	0.0136	0.9864	92.11
21.5	1,420,538	77,073	0.0543	0.9457	90.85
22.5	2,280,284	52,790	0.0232	0.9768	85.92
23.5	1,896,916	1,098	0.0006	0.9994	83.93
24.5	2,110,119	856	0.0004	0.9996	83.88
25.5	1,958,767	2,783	0.0014	0.9986	83.85
26.5	2,097,701	4,448	0.0021	0.9979	83.73
27.5	2,106,672		0.0000	1.0000	83.55
28.5	2,051,424		0.0000	1.0000	83.55
29.5	2,564,769	10,032	0.0039	0.9961	83.55
30.5	2,419,157	1,834	0.0008	0.9992	83.23
31.5	298,968	1,105	0.0037	0.9963	83.16
32.5	259,357	69,751	0.2689	0.7311	82.86
33.5	189,606	22,856	0.1205	0.8795	60.57
34.5	111,622	3,894	0.0349	0.9651	53.27
35.5	107,728	24,054	0.2233	0.7767	51.41
36.5	46,827		0.0000	1.0000	39.93
37.5					39.93
38.5					

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

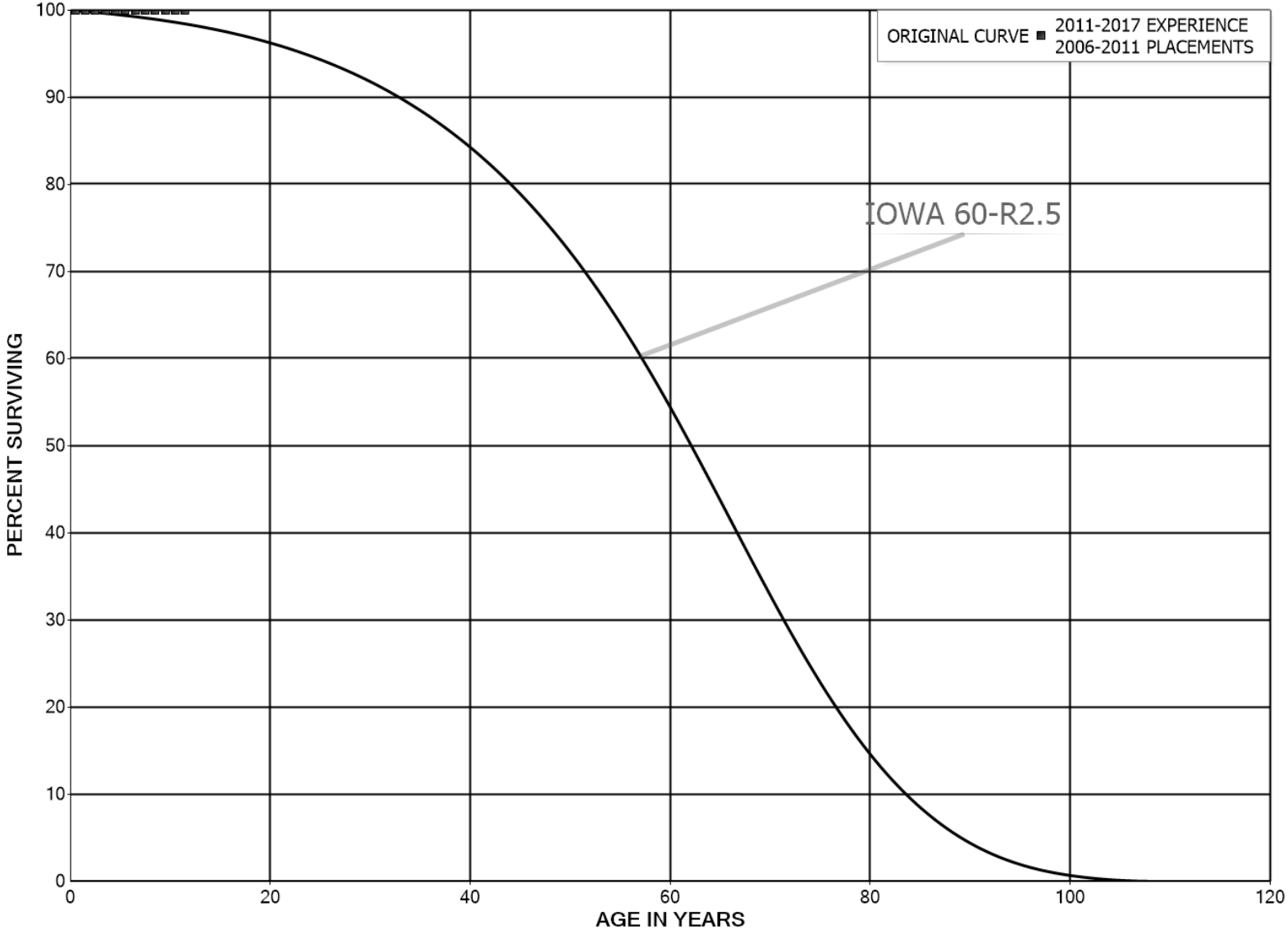
ACCOUNT 354.4 STRUCTURES AND IMPROVEMENTS - TREATMENT AND DISPOSAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1950-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	26,820		0.0000		
40.5	462,945		0.0000		
41.5	462,945	1,160	0.0025		
42.5	461,785	6,332	0.0137		
43.5	455,453	9,139	0.0201		
44.5	419,494	461	0.0011		
45.5	15,914		0.0000		
46.5	15,914	12,150	0.7635		
47.5					
48.5					
49.5					
50.5					
51.5					
52.5					
53.5					
54.5					
55.5					
56.5					
57.5					
58.5					
59.5	420,422		0.0000		
60.5	420,422	3,111	0.0074		
61.5	417,311		0.0000		
62.5	417,311		0.0000		
63.5	417,311		0.0000		
64.5	417,311		0.0000		
65.5	417,311		0.0000		
66.5	417,311	44,392	0.1064		
67.5					

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNT 354.5 STRUCTURES AND IMPROVEMENTS - RECLAIMED WATER TREATMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

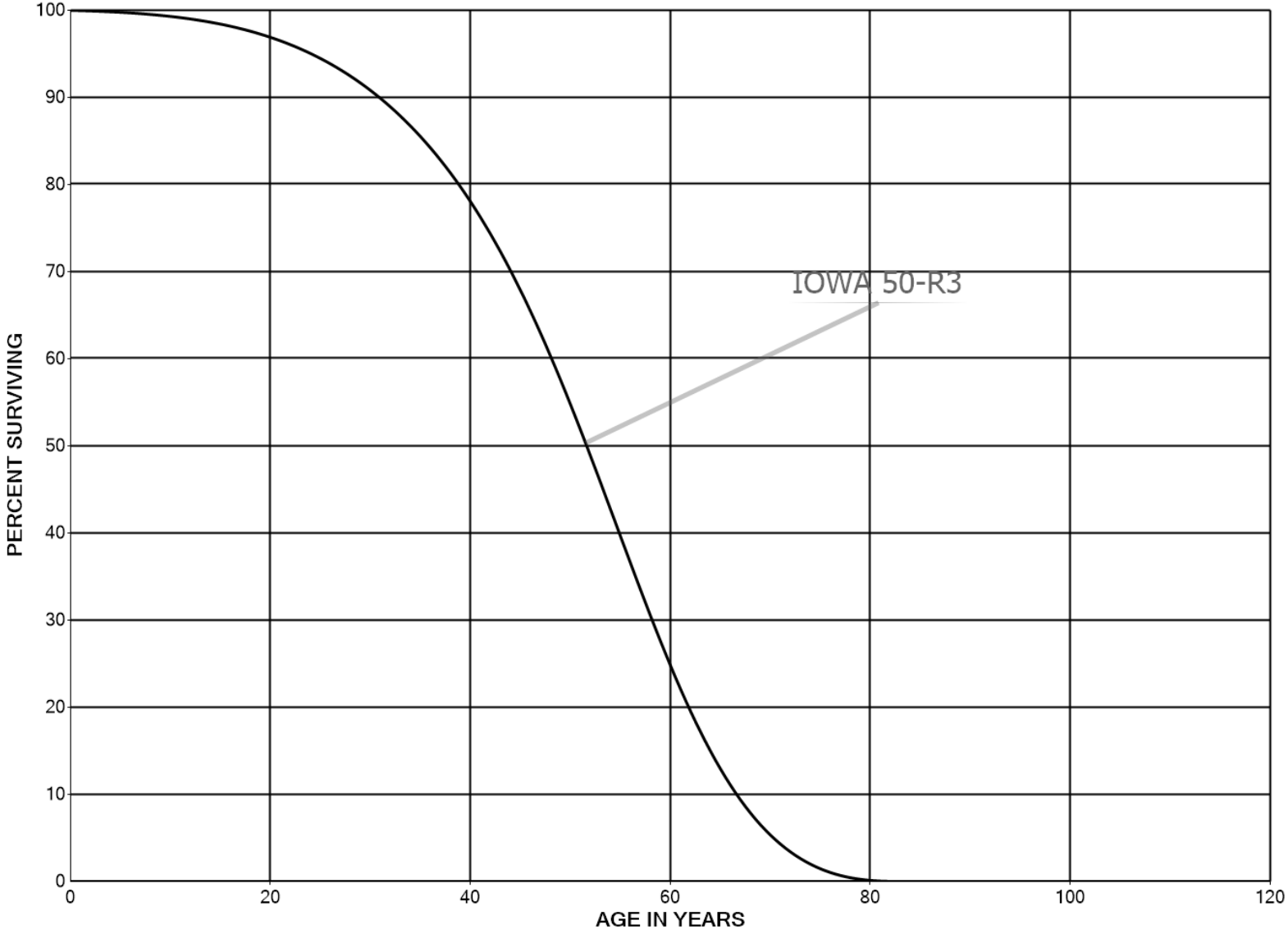
ACCOUNT 354.5 STRUCTURES AND IMPROVEMENTS - RECLAIMED WATER TREATMENT

ORIGINAL LIFE TABLE

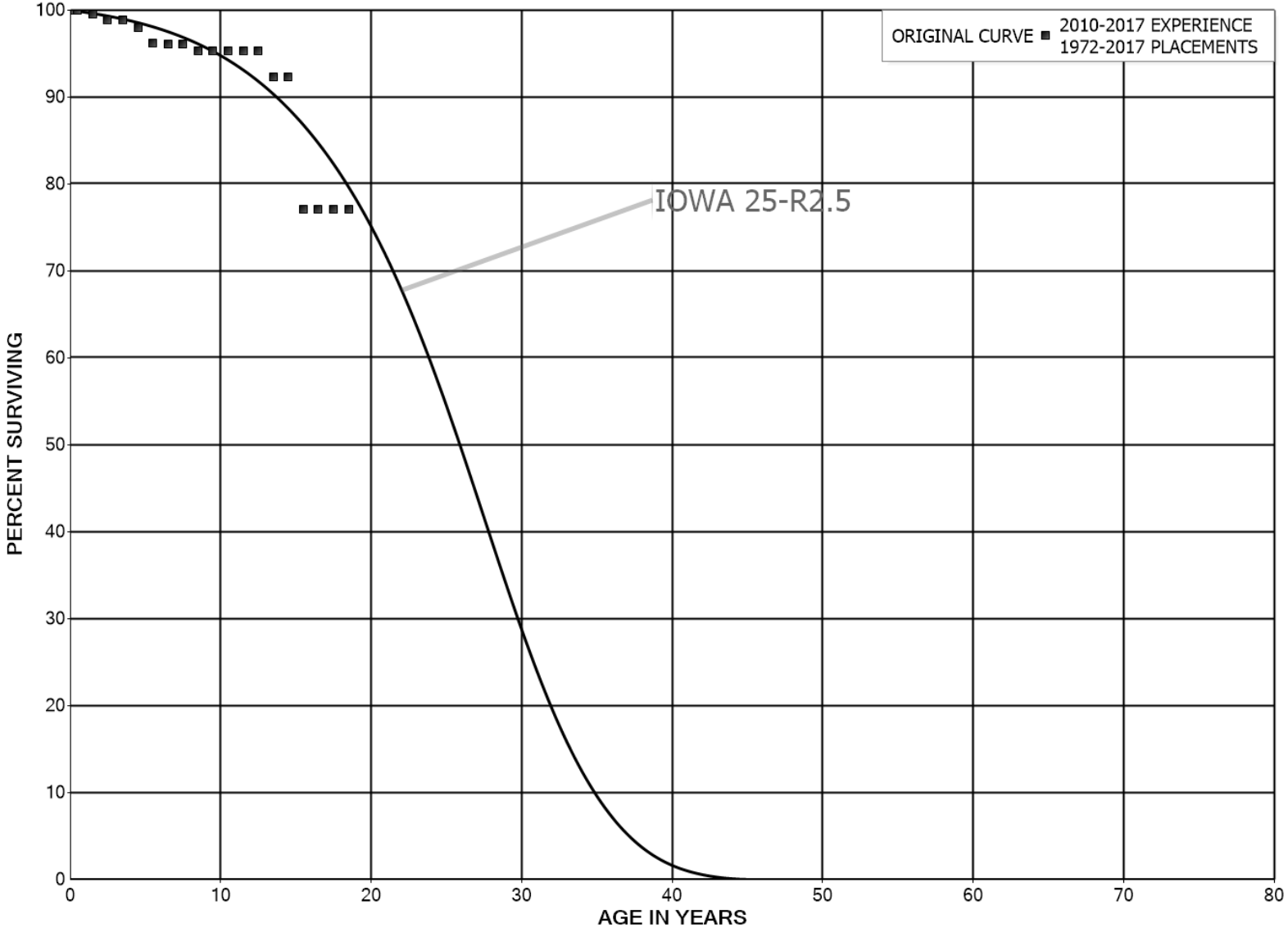
PLACEMENT BAND 2006-2011 EXPERIENCE BAND 2011-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	627		0.0000	1.0000	100.00
0.5	627		0.0000	1.0000	100.00
1.5	627		0.0000	1.0000	100.00
2.5	2,887		0.0000	1.0000	100.00
3.5	7,931		0.0000	1.0000	100.00
4.5	36,713		0.0000	1.0000	100.00
5.5	36,713		0.0000	1.0000	100.00
6.5	36,086		0.0000	1.0000	100.00
7.5	36,086		0.0000	1.0000	100.00
8.5	36,086		0.0000	1.0000	100.00
9.5	33,826		0.0000	1.0000	100.00
10.5	28,782		0.0000	1.0000	100.00
11.5					100.00

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNT 354.7 STRUCTURES AND IMPROVEMENTS - GENERAL
SMOOTH SURVIVOR CURVE



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNTS 355.2 THROUGH 355.4 POWER GENERATING EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNTS 355.2 THROUGH 355.4 POWER GENERATING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1972-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	390,273		0.0000	1.0000	100.00
0.5	416,698	1,869	0.0045	0.9955	100.00
1.5	543,479	3,867	0.0071	0.9929	99.55
2.5	494,299	0	0.0000	1.0000	98.84
3.5	534,998	4,826	0.0090	0.9910	98.84
4.5	557,098	10,166	0.0182	0.9818	97.95
5.5	543,510	543	0.0010	0.9990	96.16
6.5	476,710		0.0000	1.0000	96.07
7.5	407,872	3,410	0.0084	0.9916	96.07
8.5	398,951		0.0000	1.0000	95.26
9.5	148,398		0.0000	1.0000	95.26
10.5	141,345		0.0000	1.0000	95.26
11.5	101,287		0.0000	1.0000	95.26
12.5	101,287	3,214	0.0317	0.9683	95.26
13.5	98,074		0.0000	1.0000	92.24
14.5	98,007	16,131	0.1646	0.8354	92.24
15.5	128,165		0.0000	1.0000	77.06
16.5	128,165		0.0000	1.0000	77.06
17.5	120,000		0.0000	1.0000	77.06
18.5					77.06
19.5					
20.5					
21.5					
22.5					
23.5					
24.5					
25.5					
26.5					
27.5					
28.5					
29.5					
30.5					
31.5					
32.5					
33.5					
34.5					
35.5					
36.5					
37.5					
38.5					

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

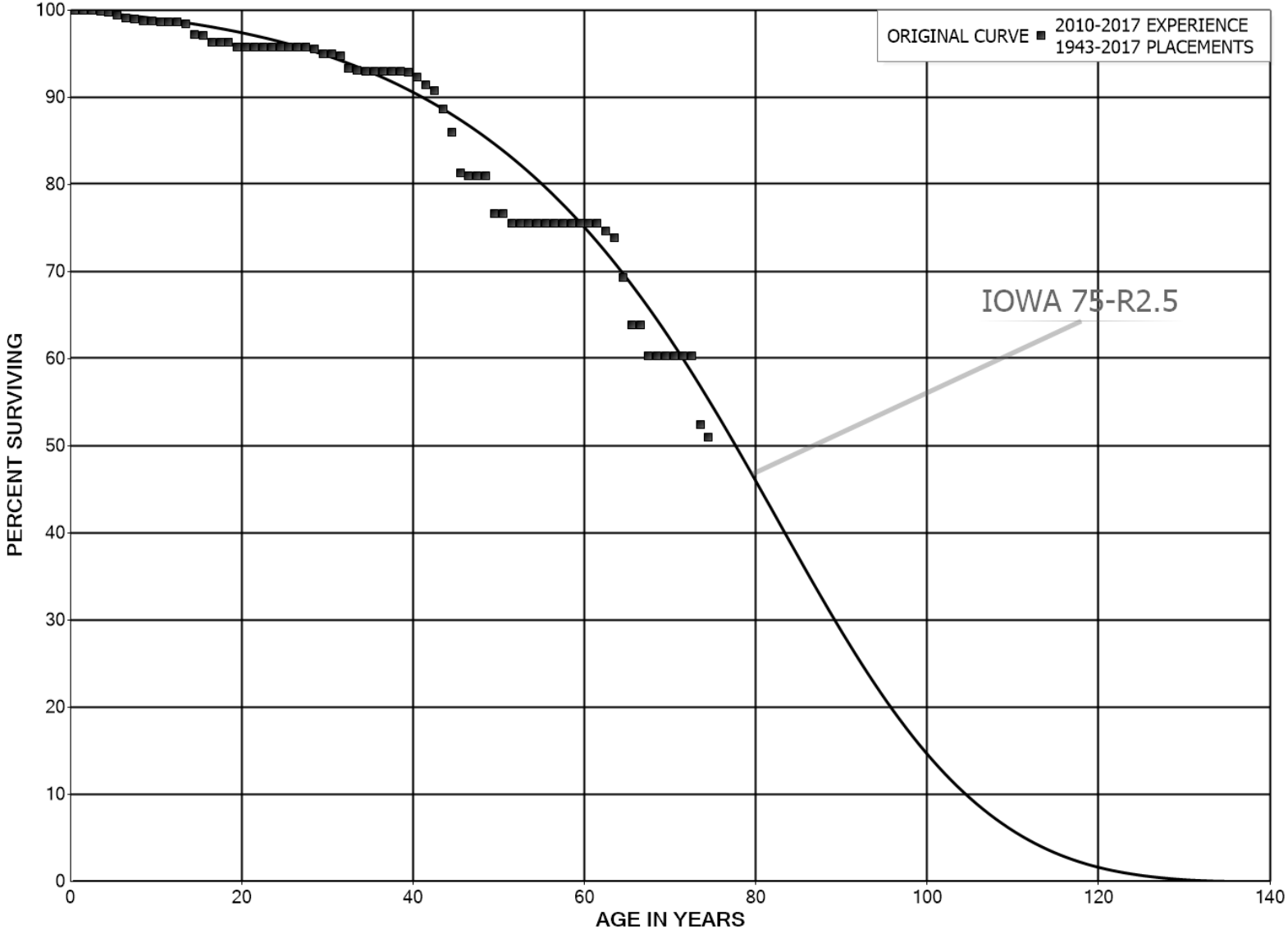
ACCOUNTS 355.2 THROUGH 355.4 POWER GENERATING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1972-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5					
40.5	13,608		0.0000		
41.5	13,608		0.0000		
42.5	13,608		0.0000		
43.5	13,608		0.0000		
44.5	13,608		0.0000		
45.5					

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNTS 360 AND 361 - COLLECTION MAINS - FORCE AND GRAVITY
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNTS 360 AND 361 - COLLECTION MAINS - FORCE AND GRAVITY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1943-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	15,996,160		0.0000	1.0000	100.00
0.5	9,817,637	0	0.0000	1.0000	100.00
1.5	10,379,970	501	0.0000	1.0000	100.00
2.5	7,903,524	17,007	0.0022	0.9978	100.00
3.5	7,120,182	602	0.0001	0.9999	99.78
4.5	6,525,126	21,411	0.0033	0.9967	99.77
5.5	6,757,519	28,312	0.0042	0.9958	99.44
6.5	6,907,416	5,271	0.0008	0.9992	99.03
7.5	11,563,424	26,078	0.0023	0.9977	98.95
8.5	12,073,642	2,036	0.0002	0.9998	98.73
9.5	10,959,708	4,776	0.0004	0.9996	98.71
10.5	12,883,334		0.0000	1.0000	98.67
11.5	13,512,472	10,916	0.0008	0.9992	98.67
12.5	7,852,014	14,897	0.0019	0.9981	98.59
13.5	4,355,890	54,378	0.0125	0.9875	98.40
14.5	5,101,734	6,826	0.0013	0.9987	97.17
15.5	5,089,997	38,849	0.0076	0.9924	97.04
16.5	5,157,762		0.0000	1.0000	96.30
17.5	4,017,926		0.0000	1.0000	96.30
18.5	4,044,470	22,047	0.0055	0.9945	96.30
19.5	2,723,063		0.0000	1.0000	95.78
20.5	2,615,272		0.0000	1.0000	95.78
21.5	2,734,655		0.0000	1.0000	95.78
22.5	1,012,152		0.0000	1.0000	95.78
23.5	1,159,517		0.0000	1.0000	95.78
24.5	1,452,252		0.0000	1.0000	95.78
25.5	1,592,077		0.0000	1.0000	95.78
26.5	2,190,183		0.0000	1.0000	95.78
27.5	1,918,013	4,463	0.0023	0.9977	95.78
28.5	2,149,972	13,121	0.0061	0.9939	95.56
29.5	2,315,956		0.0000	1.0000	94.97
30.5	3,189,169	7,385	0.0023	0.9977	94.97
31.5	4,575,534	68,924	0.0151	0.9849	94.75
32.5	4,731,241	14,002	0.0030	0.9970	93.33
33.5	4,685,663	6,089	0.0013	0.9987	93.05
34.5	4,093,664		0.0000	1.0000	92.93
35.5	3,303,952		0.0000	1.0000	92.93
36.5	1,898,586		0.0000	1.0000	92.93
37.5	787,007		0.0000	1.0000	92.93
38.5	748,261	675	0.0009	0.9991	92.93

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

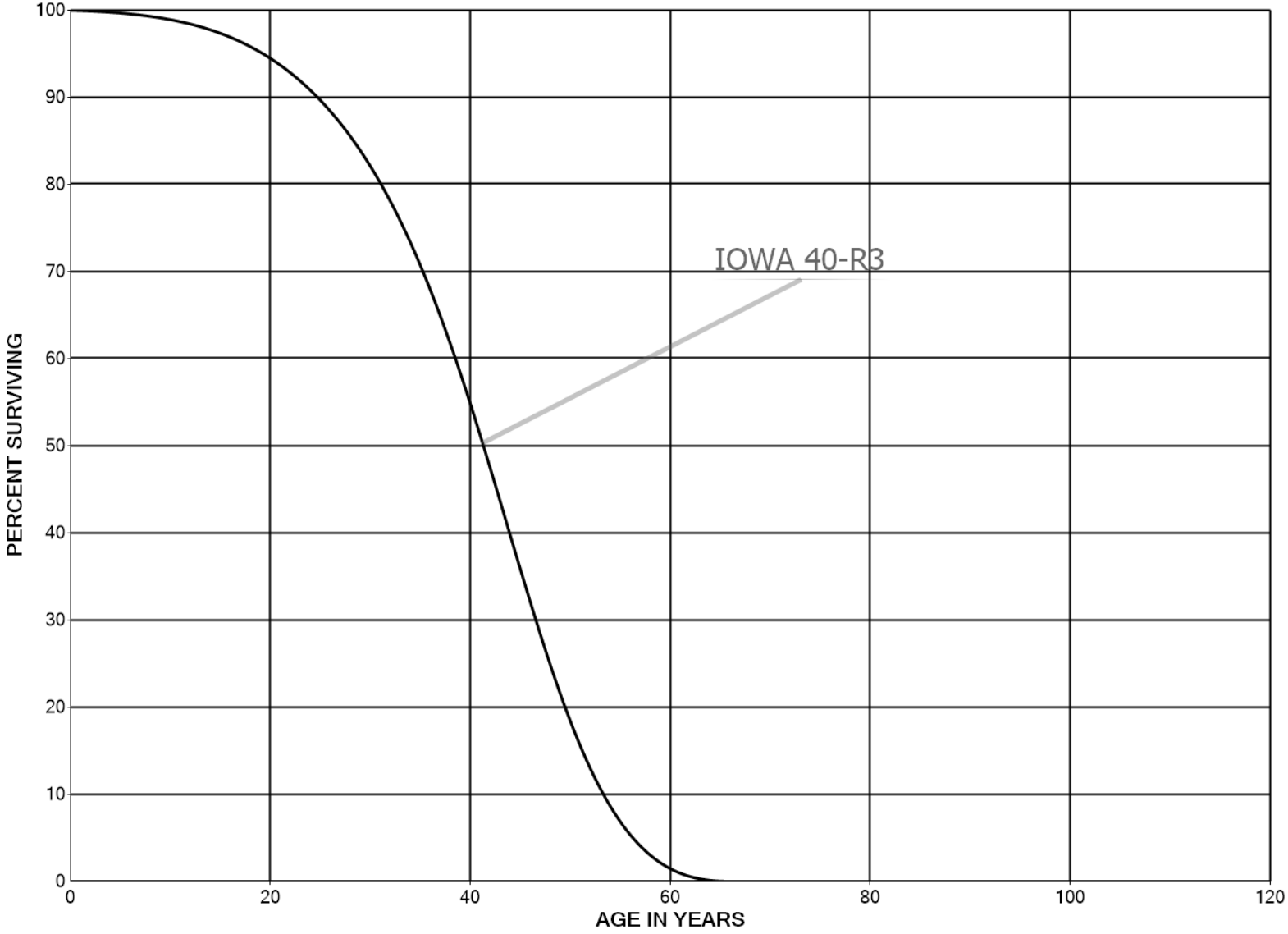
ACCOUNTS 360 AND 361 - COLLECTION MAINS - FORCE AND GRAVITY

ORIGINAL LIFE TABLE, CONT.

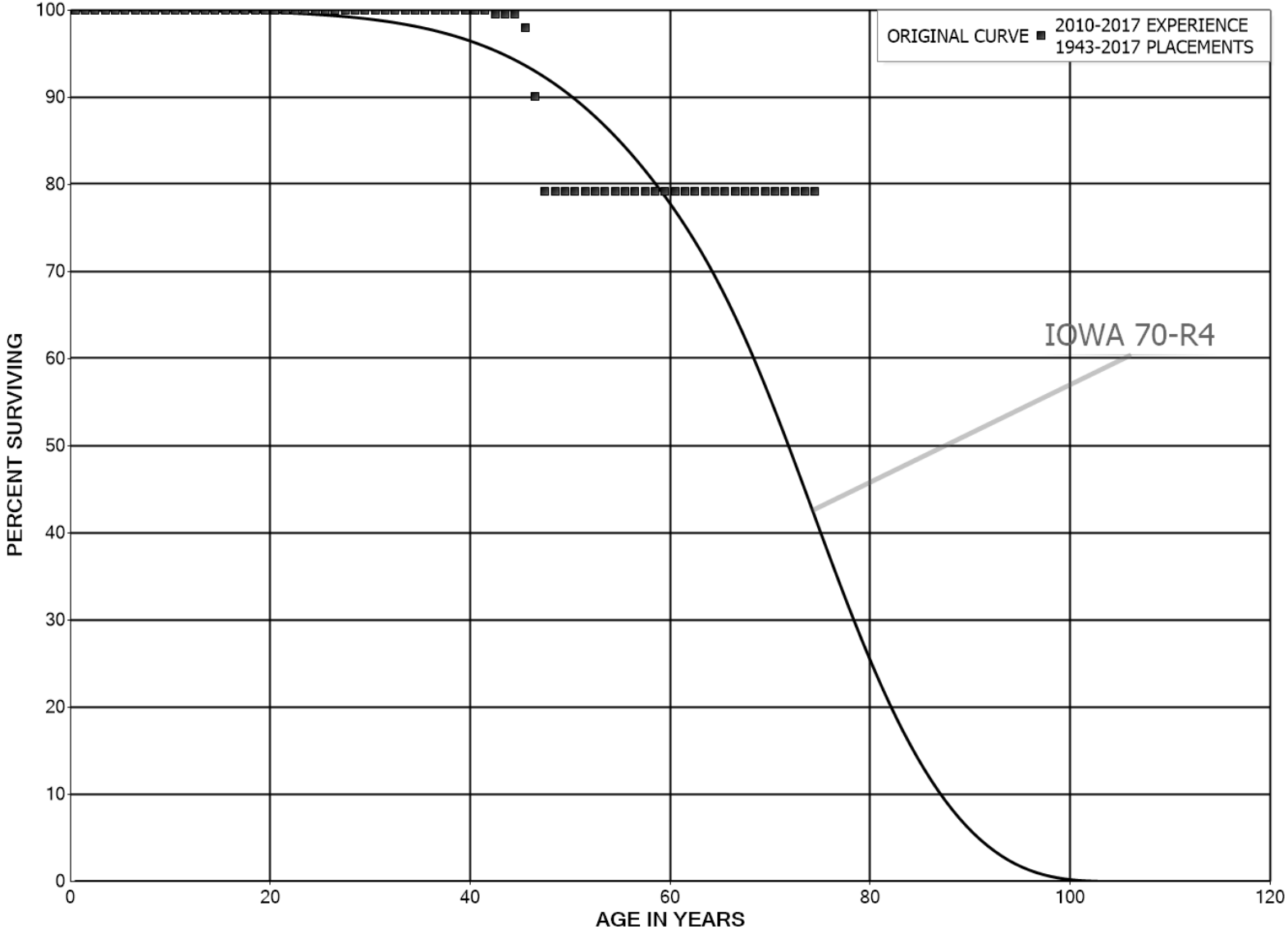
PLACEMENT BAND 1943-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,327,693	8,451	0.0064	0.9936	92.84
40.5	2,188,537	20,857	0.0095	0.9905	92.25
41.5	2,301,907	15,115	0.0066	0.9934	91.37
42.5	2,191,376	52,787	0.0241	0.9759	90.77
43.5	2,133,054	62,534	0.0293	0.9707	88.59
44.5	1,453,359	79,155	0.0545	0.9455	85.99
45.5	449,770	1,695	0.0038	0.9962	81.31
46.5	173,512		0.0000	1.0000	81.00
47.5	108,439		0.0000	1.0000	81.00
48.5	108,439	5,909	0.0545	0.9455	81.00
49.5	122,967		0.0000	1.0000	76.59
50.5	133,941	1,870	0.0140	0.9860	76.59
51.5	207,546		0.0000	1.0000	75.52
52.5	50,943		0.0000	1.0000	75.52
53.5	50,943		0.0000	1.0000	75.52
54.5	63,623		0.0000	1.0000	75.52
55.5	44,091		0.0000	1.0000	75.52
56.5	59,997		0.0000	1.0000	75.52
57.5	23,654		0.0000	1.0000	75.52
58.5	12,681		0.0000	1.0000	75.52
59.5	600,366		0.0000	1.0000	75.52
60.5	600,366	12	0.0000	1.0000	75.52
61.5	642,094	8,105	0.0126	0.9874	75.52
62.5	579,569	5,613	0.0097	0.9903	74.56
63.5	573,956	35,569	0.0620	0.9380	73.84
64.5	538,387	41,982	0.0780	0.9220	69.26
65.5	496,404	493	0.0010	0.9990	63.86
66.5	536,053	29,911	0.0558	0.9442	63.80
67.5	40,141		0.0000	1.0000	60.24
68.5	40,141		0.0000	1.0000	60.24
69.5	40,141		0.0000	1.0000	60.24
70.5	40,141		0.0000	1.0000	60.24
71.5	58,091		0.0000	1.0000	60.24
72.5	40,141	5,234	0.1304	0.8696	60.24
73.5	34,907	932	0.0267	0.9733	52.39
74.5					50.99

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNT 362 SPECIAL COLLECTING STRUCTURES
SMOOTH SURVIVOR CURVE



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNT 363 SERVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 363 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1943-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,511,339		0.0000	1.0000	100.00
0.5	1,322,032		0.0000	1.0000	100.00
1.5	1,258,144		0.0000	1.0000	100.00
2.5	1,064,617		0.0000	1.0000	100.00
3.5	1,016,113		0.0000	1.0000	100.00
4.5	989,078		0.0000	1.0000	100.00
5.5	1,100,135		0.0000	1.0000	100.00
6.5	1,102,716		0.0000	1.0000	100.00
7.5	3,362,564		0.0000	1.0000	100.00
8.5	3,625,685	775	0.0002	0.9998	100.00
9.5	3,552,572		0.0000	1.0000	99.98
10.5	3,859,193		0.0000	1.0000	99.98
11.5	3,844,684		0.0000	1.0000	99.98
12.5	1,370,315		0.0000	1.0000	99.98
13.5	1,056,916		0.0000	1.0000	99.98
14.5	1,066,882		0.0000	1.0000	99.98
15.5	1,067,717		0.0000	1.0000	99.98
16.5	779,784		0.0000	1.0000	99.98
17.5	681,287		0.0000	1.0000	99.98
18.5	406,255		0.0000	1.0000	99.98
19.5	254,947		0.0000	1.0000	99.98
20.5	127,825		0.0000	1.0000	99.98
21.5	133,448		0.0000	1.0000	99.98
22.5	79,549		0.0000	1.0000	99.98
23.5	146,334		0.0000	1.0000	99.98
24.5	169,875		0.0000	1.0000	99.98
25.5	296,931		0.0000	1.0000	99.98
26.5	284,248		0.0000	1.0000	99.98
27.5	472,422		0.0000	1.0000	99.98
28.5	1,065,631		0.0000	1.0000	99.98
29.5	1,374,998		0.0000	1.0000	99.98
30.5	1,375,420		0.0000	1.0000	99.98
31.5	1,410,267		0.0000	1.0000	99.98
32.5	1,364,838		0.0000	1.0000	99.98
33.5	950,870		0.0000	1.0000	99.98
34.5	871,429		0.0000	1.0000	99.98
35.5	836,245		0.0000	1.0000	99.98
36.5	805,933		0.0000	1.0000	99.98
37.5	694,345		0.0000	1.0000	99.98
38.5	681,103		0.0000	1.0000	99.98

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

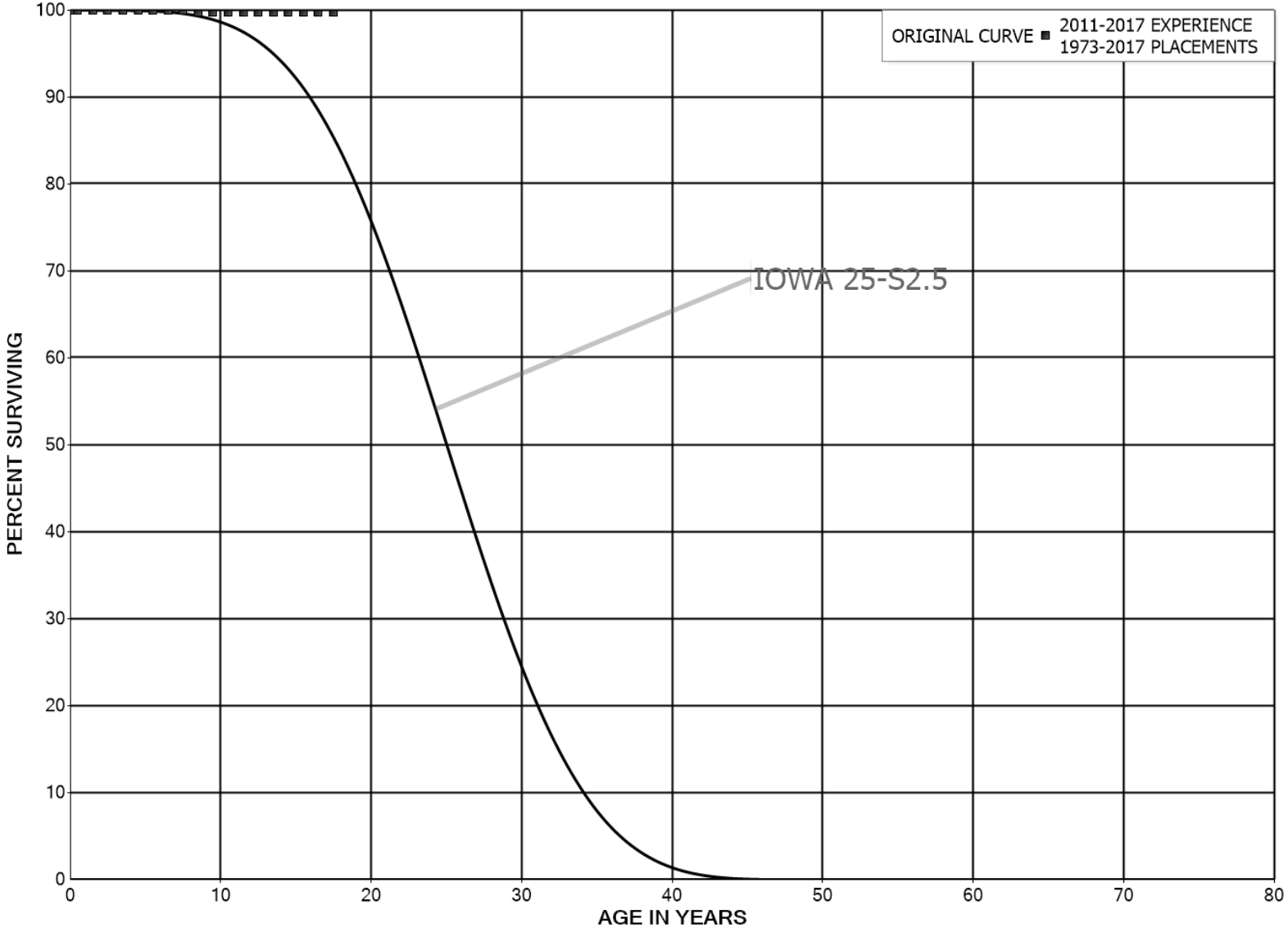
ACCOUNT 363 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1943-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	588,590		0.0000	1.0000	99.98
40.5	521,955		0.0000	1.0000	99.98
41.5	376,113	1,782	0.0047	0.9953	99.98
42.5	188,525		0.0000	1.0000	99.50
43.5	66,015		0.0000	1.0000	99.50
44.5	61,544	960	0.0156	0.9844	99.50
45.5	11,861	957	0.0807	0.9193	97.95
46.5	10,074	1,217	0.1208	0.8792	90.05
47.5	3,076		0.0000	1.0000	79.17
48.5	3,076		0.0000	1.0000	79.17
49.5	5,373		0.0000	1.0000	79.17
50.5	9,689		0.0000	1.0000	79.17
51.5	14,235		0.0000	1.0000	79.17
52.5	8,302		0.0000	1.0000	79.17
53.5	8,302		0.0000	1.0000	79.17
54.5	12,475		0.0000	1.0000	79.17
55.5	10,786		0.0000	1.0000	79.17
56.5	15,947		0.0000	1.0000	79.17
57.5	8,490		0.0000	1.0000	79.17
58.5	4,173		0.0000	1.0000	79.17
59.5	6,337		0.0000	1.0000	79.17
60.5	6,337		0.0000	1.0000	79.17
61.5	13,817		0.0000	1.0000	79.17
62.5	2,164		0.0000	1.0000	79.17
63.5	2,164		0.0000	1.0000	79.17
64.5	2,164		0.0000	1.0000	79.17
65.5	2,164		0.0000	1.0000	79.17
66.5	18,061		0.0000	1.0000	79.17
67.5	15,897		0.0000	1.0000	79.17
68.5	15,897		0.0000	1.0000	79.17
69.5	15,897		0.0000	1.0000	79.17
70.5	15,897		0.0000	1.0000	79.17
71.5	21,412		0.0000	1.0000	79.17
72.5	15,897		0.0000	1.0000	79.17
73.5	15,897		0.0000	1.0000	79.17
74.5					79.17

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNT 364 METERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 364 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1973-2017 EXPERIENCE BAND 2011-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	40,826		0.0000	1.0000	100.00
0.5	20,552		0.0000	1.0000	100.00
1.5	50,096		0.0000	1.0000	100.00
2.5	51,189		0.0000	1.0000	100.00
3.5	56,956		0.0000	1.0000	100.00
4.5	57,573		0.0000	1.0000	100.00
5.5	57,899		0.0000	1.0000	100.00
6.5	60,884		0.0000	1.0000	100.00
7.5	114,648	326	0.0028	0.9972	100.00
8.5	97,053		0.0000	1.0000	99.72
9.5	75,128		0.0000	1.0000	99.72
10.5	68,787		0.0000	1.0000	99.72
11.5	68,787		0.0000	1.0000	99.72
12.5	68,787		0.0000	1.0000	99.72
13.5	65,802		0.0000	1.0000	99.72
14.5	3,828		0.0000	1.0000	99.72
15.5	3,828		0.0000	1.0000	99.72
16.5	3,828		0.0000	1.0000	99.72
17.5					99.72
18.5					
19.5					
20.5					
21.5					
22.5					
23.5					
24.5					
25.5					
26.5					
27.5					
28.5					
29.5					
30.5					
31.5					
32.5					
33.5					
34.5					
35.5					
36.5					
37.5	710		0.0000		
38.5	710		0.0000		

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

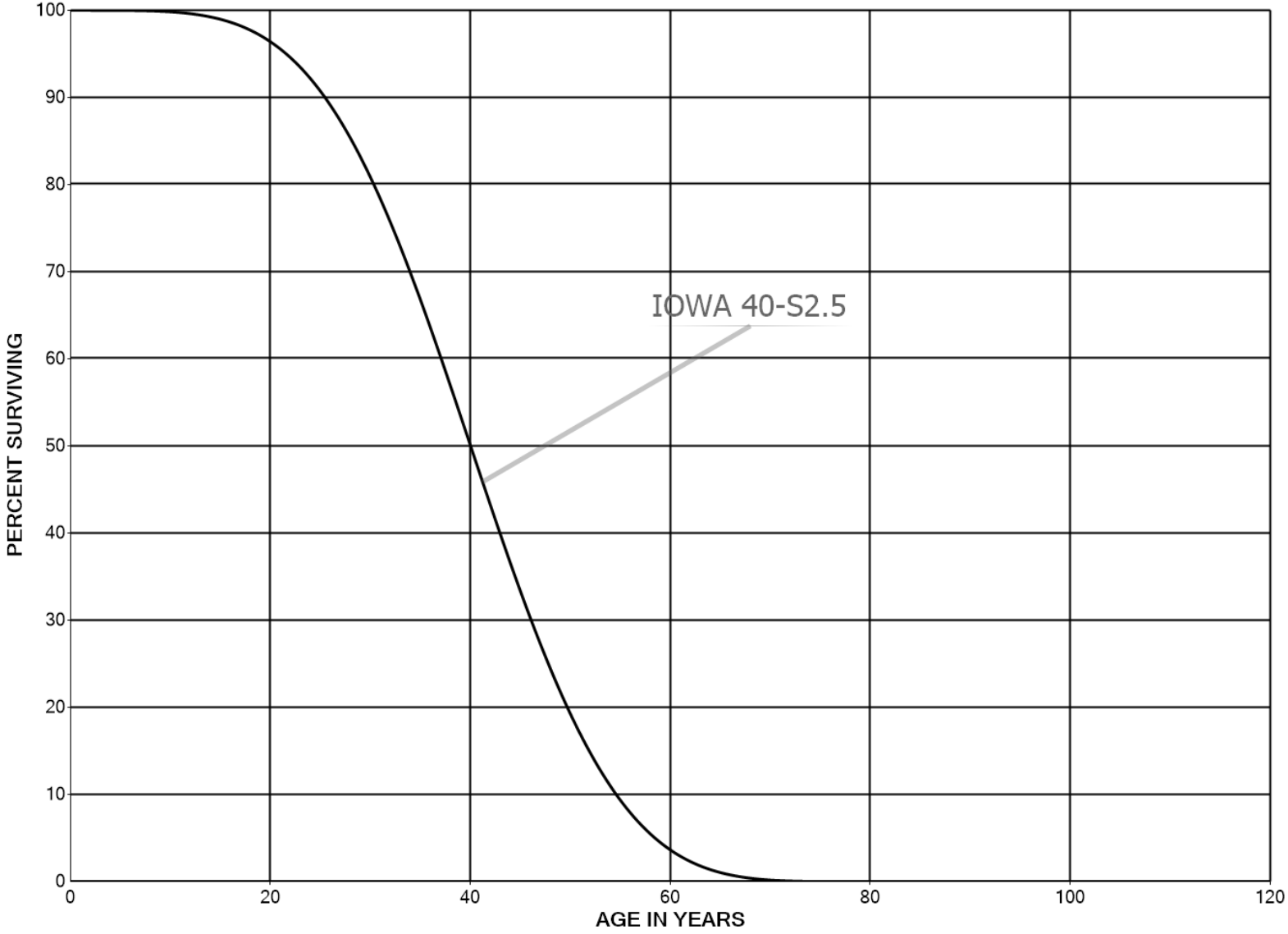
ACCOUNT 364 METERS

ORIGINAL LIFE TABLE, CONT.

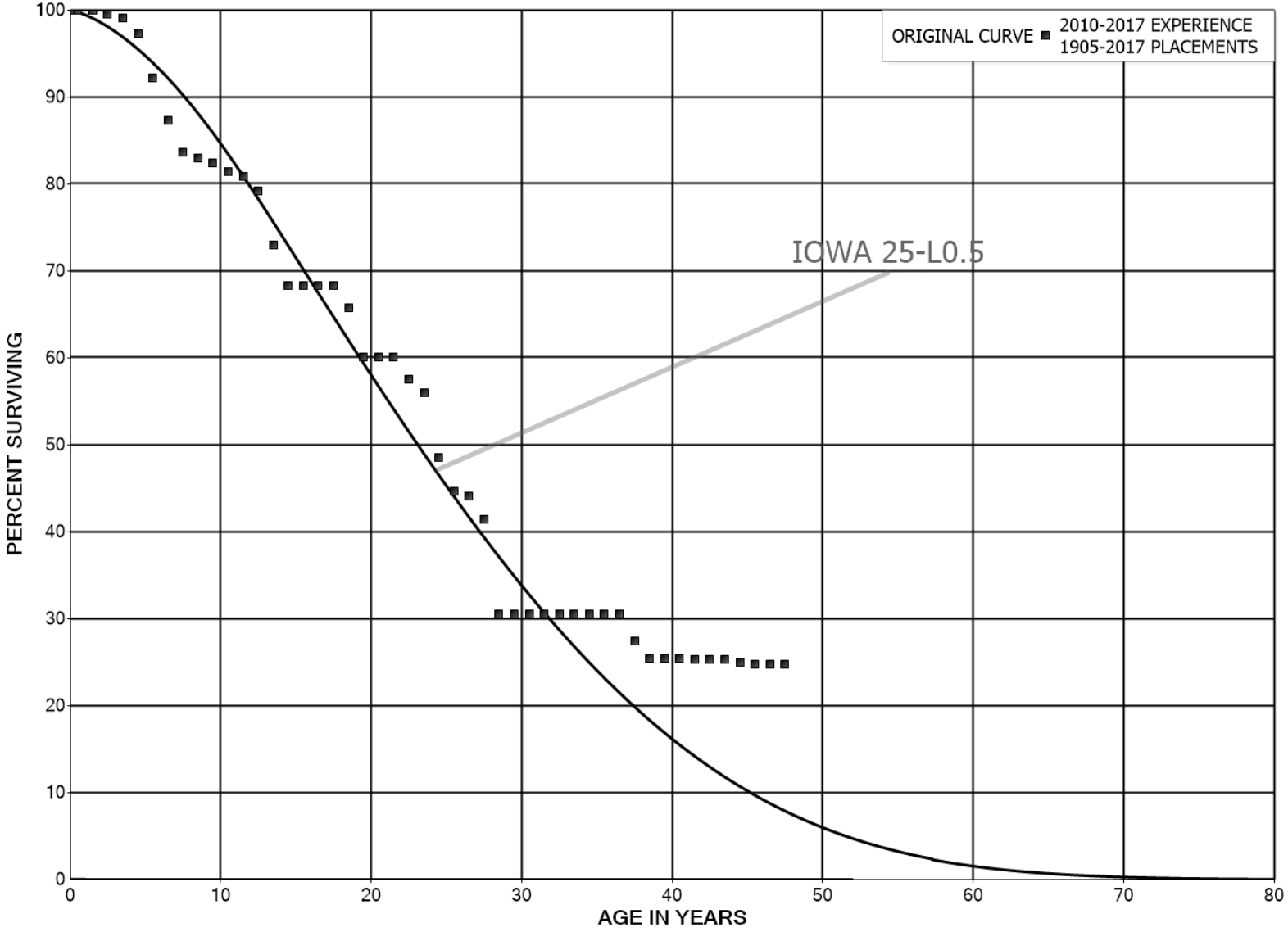
PLACEMENT BAND 1973-2017 EXPERIENCE BAND 2011-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	710		0.0000		
40.5	710		0.0000		
41.5	710		0.0000		
42.5	710		0.0000		
43.5	710		0.0000		
44.5					

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNT 370 RECEIVING WELLS
SMOOTH SURVIVOR CURVE



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNTS 371.3 AND 371.5 PUMPING EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNTS 371.3 AND 371.5 PUMPING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1905-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,397,816		0.0000	1.0000	100.00
0.5	4,092,747	952	0.0002	0.9998	100.00
1.5	3,615,772	18,684	0.0052	0.9948	99.98
2.5	3,097,690	12,096	0.0039	0.9961	99.46
3.5	2,633,036	48,269	0.0183	0.9817	99.07
4.5	2,413,995	125,611	0.0520	0.9480	97.26
5.5	2,274,801	122,151	0.0537	0.9463	92.19
6.5	1,755,020	72,135	0.0411	0.9589	87.24
7.5	4,117,720	33,901	0.0082	0.9918	83.66
8.5	3,105,571	20,505	0.0066	0.9934	82.97
9.5	2,959,009	37,675	0.0127	0.9873	82.42
10.5	2,872,624	20,575	0.0072	0.9928	81.37
11.5	2,799,081	55,428	0.0198	0.9802	80.79
12.5	186,364	14,808	0.0795	0.9205	79.19
13.5	200,094	12,768	0.0638	0.9362	72.90
14.5	189,298		0.0000	1.0000	68.25
15.5	1,171,780		0.0000	1.0000	68.25
16.5	1,047,009		0.0000	1.0000	68.25
17.5	1,037,742	38,624	0.0372	0.9628	68.25
18.5	31,583	2,693	0.0853	0.9147	65.71
19.5	43,137		0.0000	1.0000	60.10
20.5	81,726		0.0000	1.0000	60.10
21.5	70,074	3,051	0.0435	0.9565	60.10
22.5	66,671	1,841	0.0276	0.9724	57.49
23.5	64,830	8,546	0.1318	0.8682	55.90
24.5	56,285	4,525	0.0804	0.9196	48.53
25.5	51,760	621	0.0120	0.9880	44.63
26.5	51,139	3,081	0.0602	0.9398	44.09
27.5	42,235	11,195	0.2651	0.7349	41.44
28.5	17,281		0.0000	1.0000	30.45
29.5	138,140		0.0000	1.0000	30.45
30.5	7,478		0.0000	1.0000	30.45
31.5	25,429		0.0000	1.0000	30.45
32.5	25,429		0.0000	1.0000	30.45
33.5	25,429		0.0000	1.0000	30.45
34.5	31,213		0.0000	1.0000	30.45
35.5	31,213		0.0000	1.0000	30.45
36.5	30,249	2,993	0.0990	0.9010	30.45
37.5	27,633	2,021	0.0731	0.9269	27.44
38.5	25,613		0.0000	1.0000	25.43

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNTS 371.3 AND 371.5 PUMPING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	75,029		0.0000	1.0000	25.43
40.5	75,029	555	0.0074	0.9926	25.43
41.5	74,474		0.0000	1.0000	25.25
42.5	73,704		0.0000	1.0000	25.25
43.5	73,704	739	0.0100	0.9900	25.25
44.5	72,966	720	0.0099	0.9901	24.99
45.5	78,528		0.0000	1.0000	24.75
46.5	78,528		0.0000	1.0000	24.75
47.5					24.75
48.5					
49.5					
50.5					
51.5					
52.5					
53.5					
54.5					
55.5					
56.5					
57.5					
58.5					
59.5					
60.5					
61.5					
62.5					
63.5					
64.5					
65.5					
66.5					
67.5					
68.5					
69.5					
70.5					
71.5					
72.5					
73.5					
74.5					
75.5					
76.5					
77.5					
78.5					

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

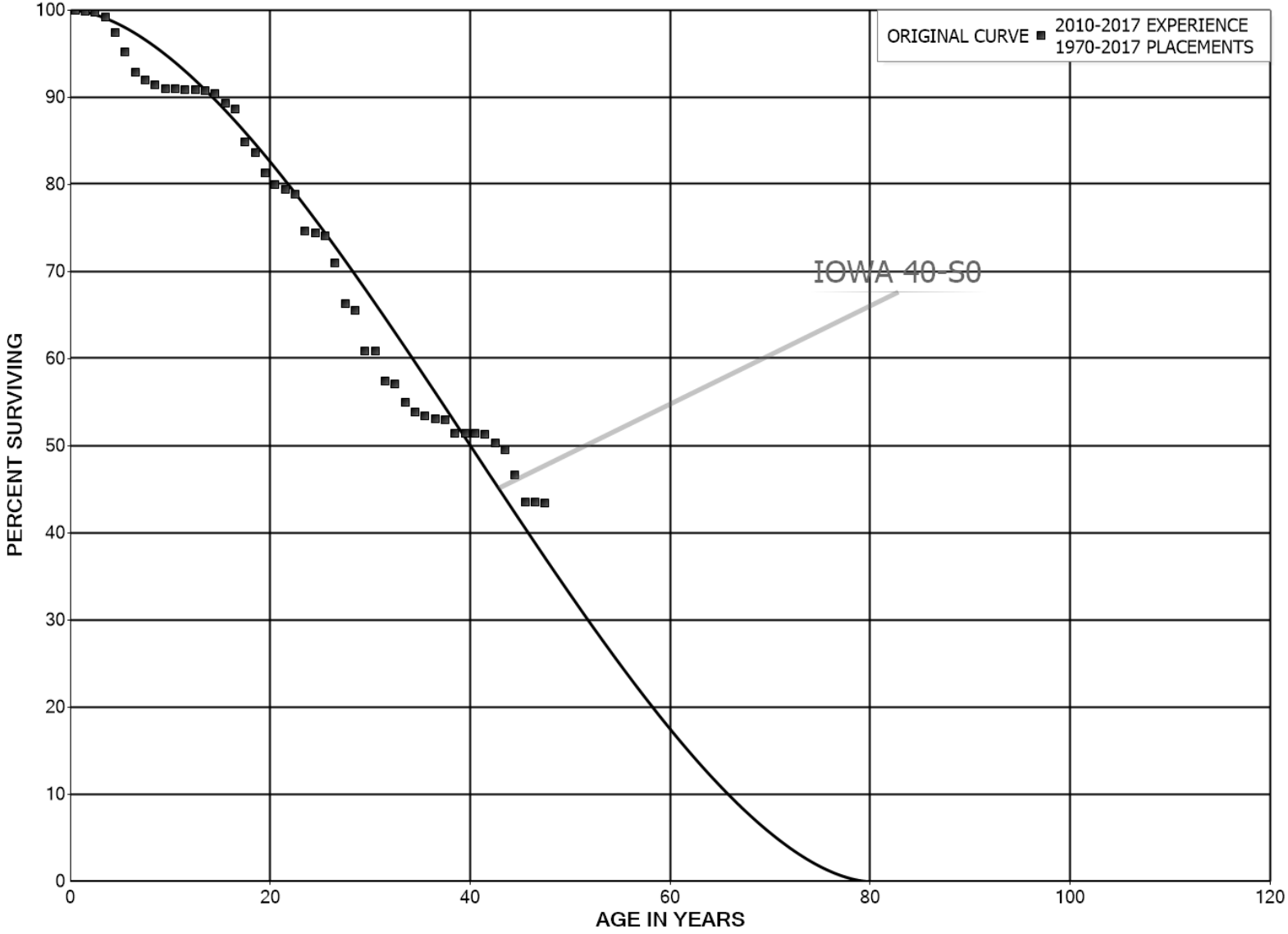
ACCOUNTS 371.3 AND 371.5 PUMPING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5					
80.5					
81.5					
82.5					
83.5					
84.5					
85.5					
86.5					
87.5					
88.5					
89.5					
90.5					
91.5					
92.5					
93.5					
94.5					
95.5					
96.5					
97.5					
98.5					
99.5					
100.5					
101.5					
102.5					
103.5					
104.5	209,621		0.0000		
105.5	209,621		0.0000		
106.5	209,621		0.0000		
107.5	209,621	171	0.0008		
108.5	209,449	611	0.0029		
109.5	208,838		0.0000		
110.5	208,838	358	0.0017		
111.5	208,480	488	0.0023		
112.5					

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNT 380 TREATMENT AND DISPOSAL EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 380 TREATMENT AND DISPOSAL EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	13,621,639		0.0000	1.0000	100.00
0.5	8,927,926	13,388	0.0015	0.9985	100.00
1.5	5,461,305	7,760	0.0014	0.9986	99.85
2.5	2,738,060	13,642	0.0050	0.9950	99.71
3.5	2,308,322	43,518	0.0189	0.9811	99.21
4.5	2,077,670	47,140	0.0227	0.9773	97.34
5.5	1,863,779	44,228	0.0237	0.9763	95.13
6.5	1,364,357	12,858	0.0094	0.9906	92.87
7.5	3,936,063	27,676	0.0070	0.9930	92.00
8.5	3,594,706	14,803	0.0041	0.9959	91.35
9.5	5,387,317	651	0.0001	0.9999	90.98
10.5	5,313,389	8,168	0.0015	0.9985	90.97
11.5	5,251,372	537	0.0001	0.9999	90.83
12.5	4,182,224	5,815	0.0014	0.9986	90.82
13.5	4,173,673	15,874	0.0038	0.9962	90.69
14.5	1,420,554	16,236	0.0114	0.9886	90.35
15.5	416,396	3,225	0.0077	0.9923	89.31
16.5	478,183	20,293	0.0424	0.9576	88.62
17.5	465,660	6,990	0.0150	0.9850	84.86
18.5	965,467	26,904	0.0279	0.9721	83.59
19.5	2,187,839	34,683	0.0159	0.9841	81.26
20.5	2,188,728	16,804	0.0077	0.9923	79.97
21.5	2,209,278	14,350	0.0065	0.9935	79.35
22.5	879,147	47,460	0.0540	0.9460	78.84
23.5	711,084	1,801	0.0025	0.9975	74.58
24.5	1,007,851	4,204	0.0042	0.9958	74.39
25.5	708,877	30,315	0.0428	0.9572	74.08
26.5	160,048	10,528	0.0658	0.9342	70.92
27.5	300,605	3,491	0.0116	0.9884	66.25
28.5	316,039	22,313	0.0706	0.9294	65.48
29.5	263,224		0.0000	1.0000	60.86
30.5	395,542	22,157	0.0560	0.9440	60.86
31.5	265,814	1,978	0.0074	0.9926	57.45
32.5	731,115	26,806	0.0367	0.9633	57.02
33.5	670,214	13,867	0.0207	0.9793	54.93
34.5	614,752	4,770	0.0078	0.9922	53.79
35.5	730,592	4,945	0.0068	0.9932	53.38
36.5	721,235	251	0.0003	0.9997	53.02
37.5	930,596	27,462	0.0295	0.9705	53.00
38.5	892,915	53	0.0001	0.9999	51.43

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

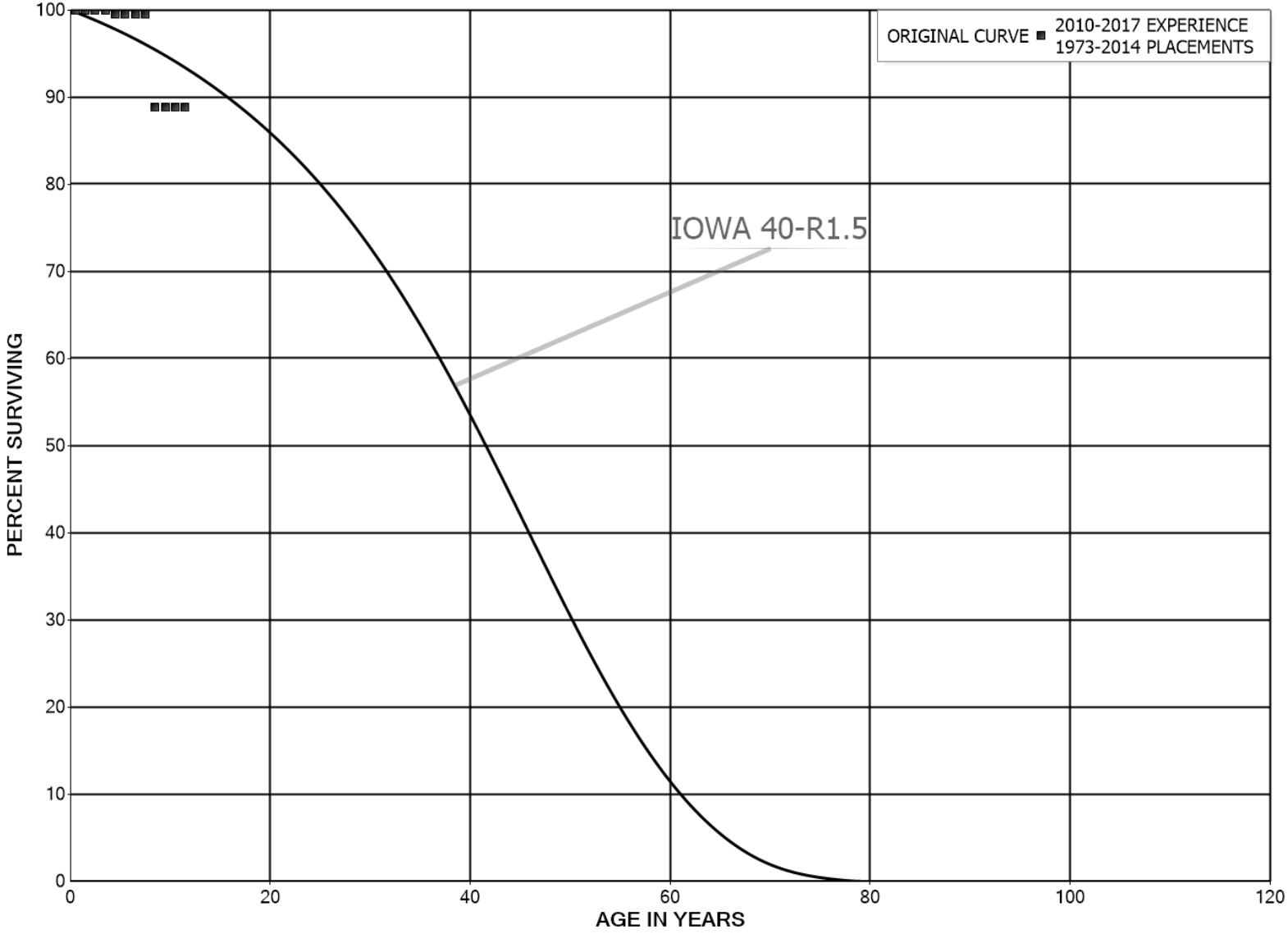
ACCOUNT 380 TREATMENT AND DISPOSAL EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1970-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,168,274	134	0.0001	0.9999	51.43
40.5	1,172,732	4,299	0.0037	0.9963	51.42
41.5	1,168,433	22,069	0.0189	0.9811	51.24
42.5	1,146,365	18,264	0.0159	0.9841	50.27
43.5	990,877	56,252	0.0568	0.9432	49.47
44.5	684,491	45,609	0.0666	0.9334	46.66
45.5	74,364		0.0000	1.0000	43.55
46.5	74,364	254	0.0034	0.9966	43.55
47.5					43.40

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNTS 381.4 AND 381.5 PLANT SEWERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNTS 381.4 AND 381.5 PLANT SEWERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1973-2014 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	48,618		0.0000	1.0000	100.00
0.5	59,837		0.0000	1.0000	100.00
1.5	72,616		0.0000	1.0000	100.00
2.5	96,852		0.0000	1.0000	100.00
3.5	118,414	584	0.0049	0.9951	100.00
4.5	86,095		0.0000	1.0000	99.51
5.5	86,095		0.0000	1.0000	99.51
6.5	86,095		0.0000	1.0000	99.51
7.5	83,846	8,988	0.1072	0.8928	99.51
8.5	63,640		0.0000	1.0000	88.84
9.5	51,445		0.0000	1.0000	88.84
10.5	27,208		0.0000	1.0000	88.84
11.5					88.84
12.5					
13.5					
14.5					
15.5					
16.5					
17.5					
18.5					
19.5					
20.5					
21.5					
22.5					
23.5					
24.5					
25.5					
26.5					
27.5					
28.5					
29.5					
30.5					
31.5					
32.5					
33.5					
34.5					
35.5					
36.5					
37.5					
38.5					

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

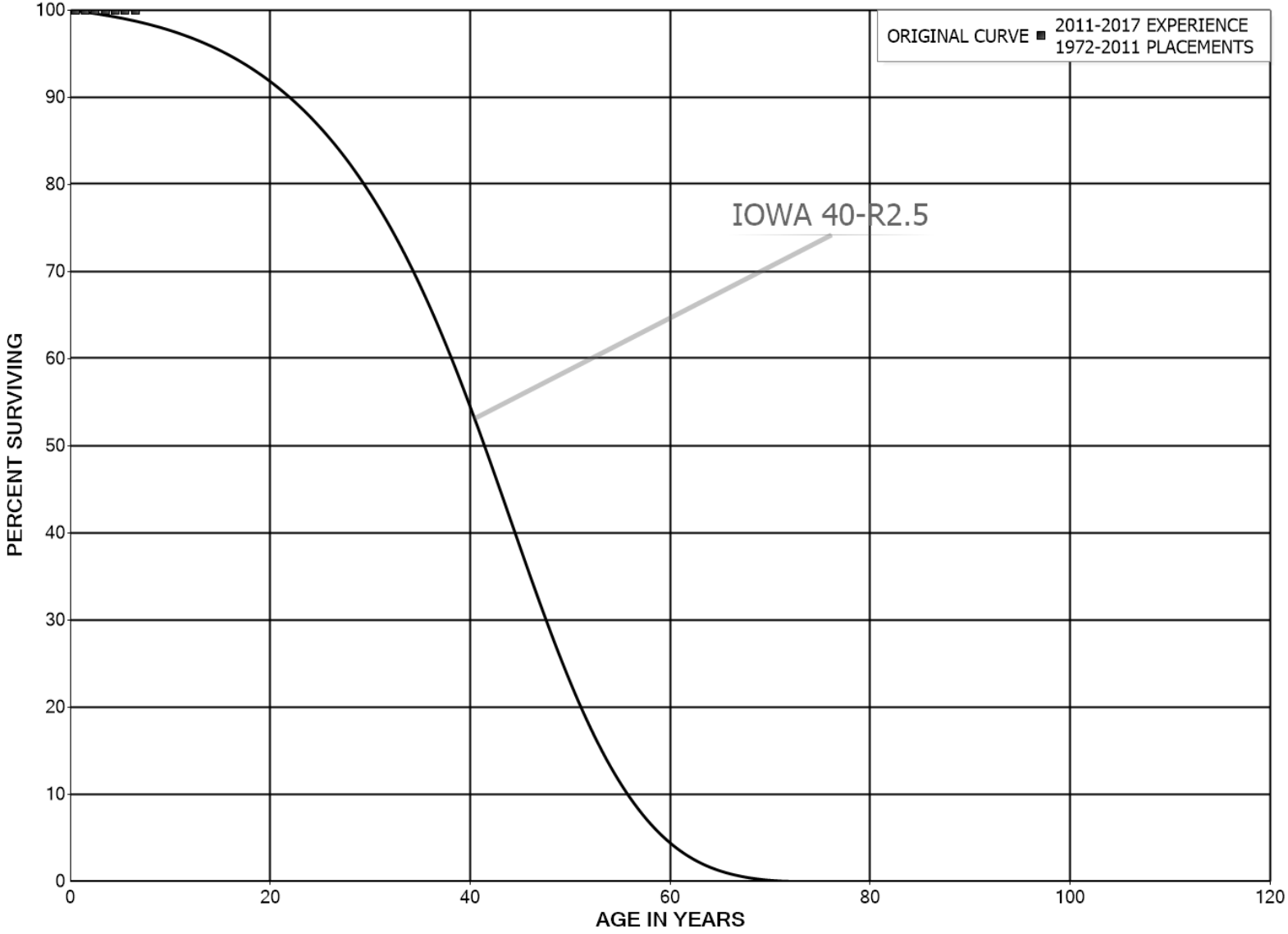
ACCOUNTS 381.4 AND 381.5 PLANT SEWERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1973-2014 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,163		0.0000		
40.5	5,163		0.0000		
41.5	5,163		0.0000		
42.5	5,163		0.0000		
43.5	5,163		0.0000		
44.5					

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNT 382 OUTFALL LINES
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 382 OUTFALL LINES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1972-2011 EXPERIENCE BAND 2011-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	7,619		0.0000	1.0000	100.00
0.5	7,619		0.0000	1.0000	100.00
1.5	7,619		0.0000	1.0000	100.00
2.5	7,619		0.0000	1.0000	100.00
3.5	7,619		0.0000	1.0000	100.00
4.5	7,619		0.0000	1.0000	100.00
5.5	7,619		0.0000	1.0000	100.00
6.5					100.00
7.5	20,192		0.0000		
8.5	20,192		0.0000		
9.5	35,788		0.0000		
10.5	35,788		0.0000		
11.5	35,788		0.0000		
12.5	35,788		0.0000		
13.5	35,788		0.0000		
14.5					
15.5					
16.5					
17.5					
18.5					
19.5					
20.5					
21.5					
22.5					
23.5					
24.5					
25.5					
26.5					
27.5					
28.5					
29.5					
30.5					
31.5					
32.5					
33.5					
34.5					
35.5					
36.5					
37.5					
38.5	9,638		0.0000		

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

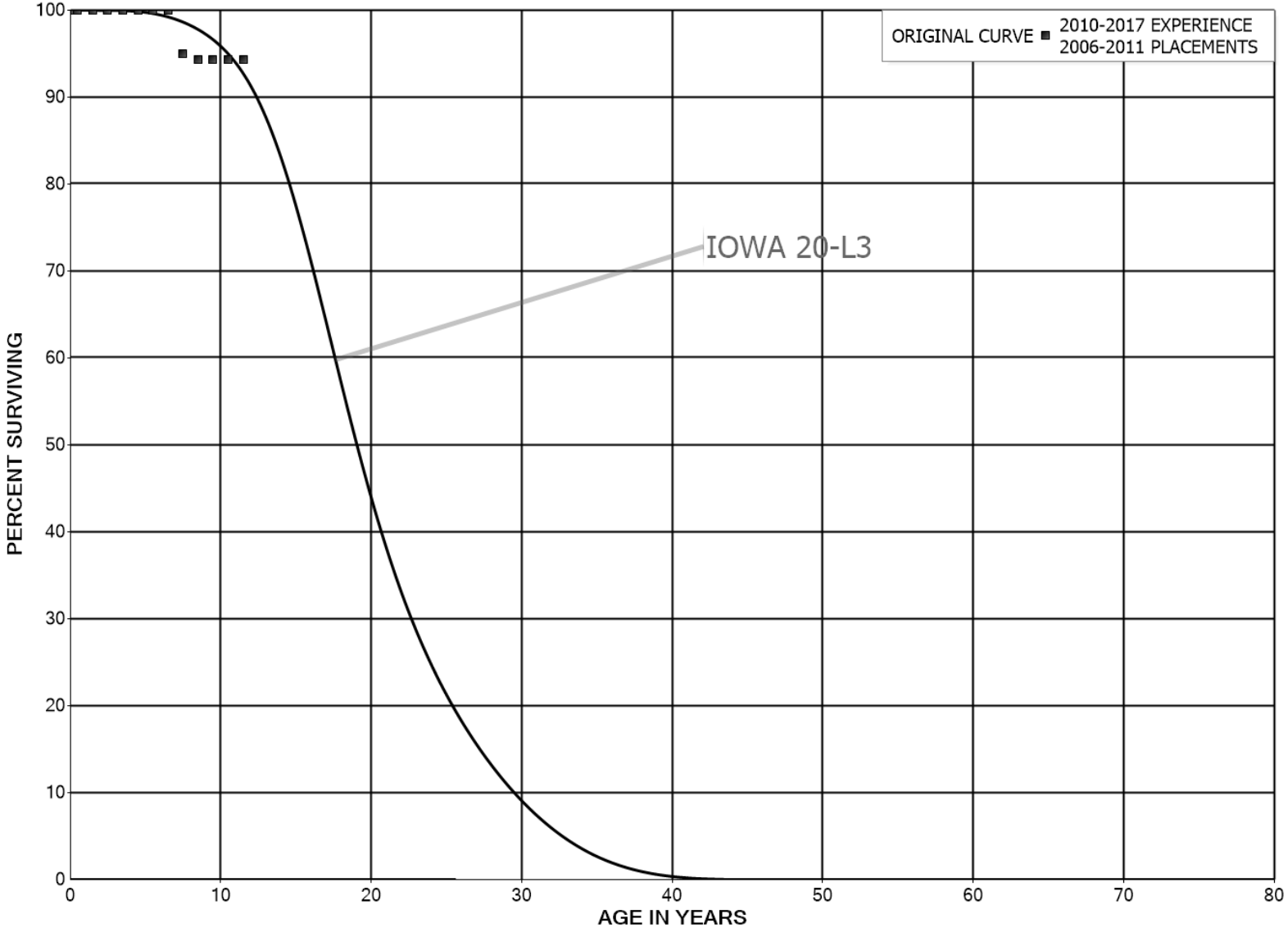
ACCOUNT 382 OUTFALL LINES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1972-2011 EXPERIENCE BAND 2011-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	14,801		0.0000		
40.5	14,801		0.0000		
41.5	14,801		0.0000		
42.5	14,801		0.0000		
43.5	14,801		0.0000		
44.5	9,638		0.0000		
45.5					

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNT 389.2 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - COLLECTION
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

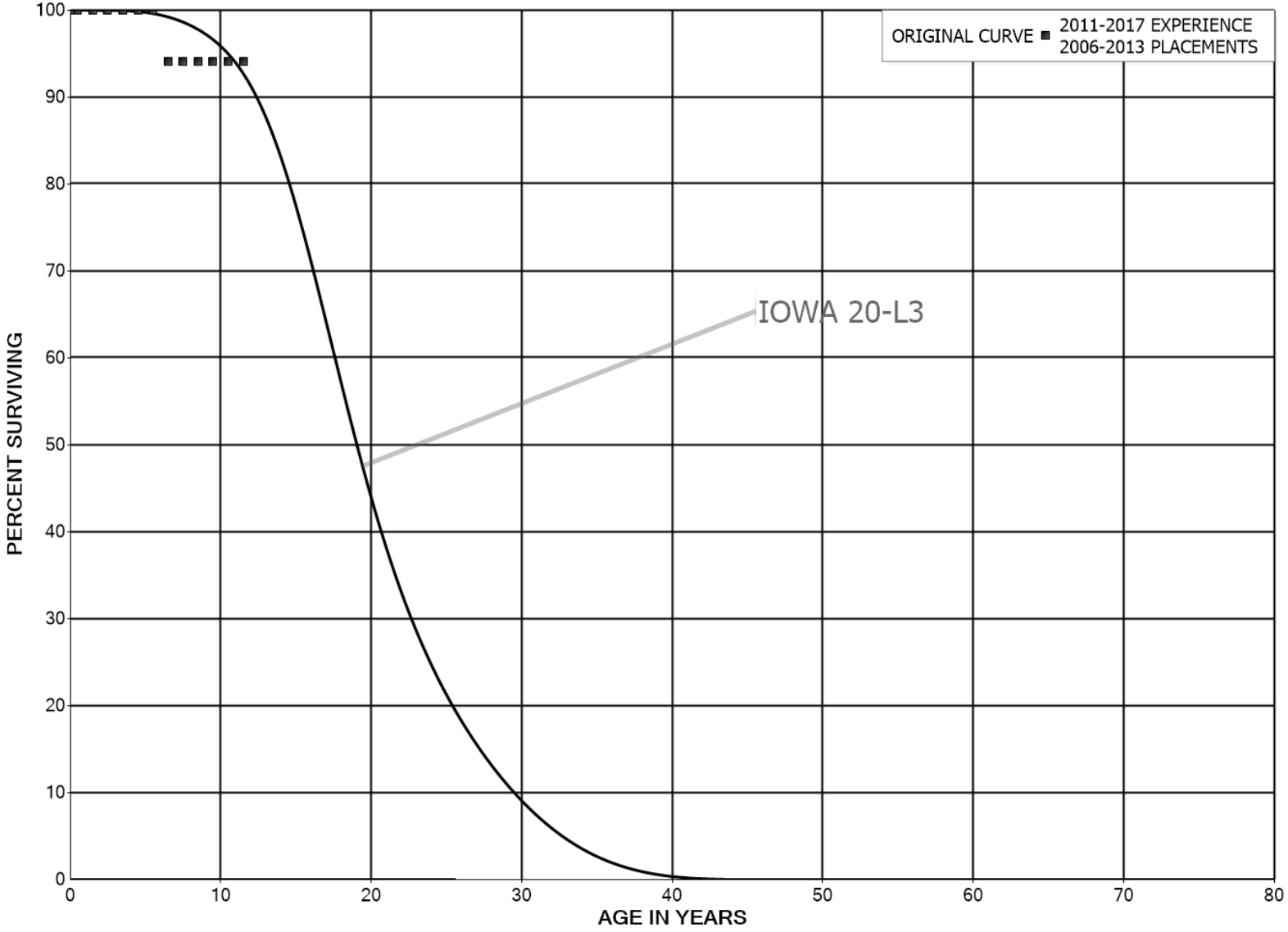
ACCOUNT 389.2 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - COLLECTION

ORIGINAL LIFE TABLE

PLACEMENT BAND 2006-2011 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	358,061		0.0000	1.0000	100.00
0.5	358,061		0.0000	1.0000	100.00
1.5	358,061		0.0000	1.0000	100.00
2.5	358,061		0.0000	1.0000	100.00
3.5	699,183		0.0000	1.0000	100.00
4.5	699,183		0.0000	1.0000	100.00
5.5	699,183		0.0000	1.0000	100.00
6.5	697,664	35,151	0.0504	0.9496	100.00
7.5	341,122	2,624	0.0077	0.9923	94.96
8.5	338,498		0.0000	1.0000	94.23
9.5	338,498		0.0000	1.0000	94.23
10.5	329,059		0.0000	1.0000	94.23
11.5					94.23

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNT 389.3 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - PUMPING
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

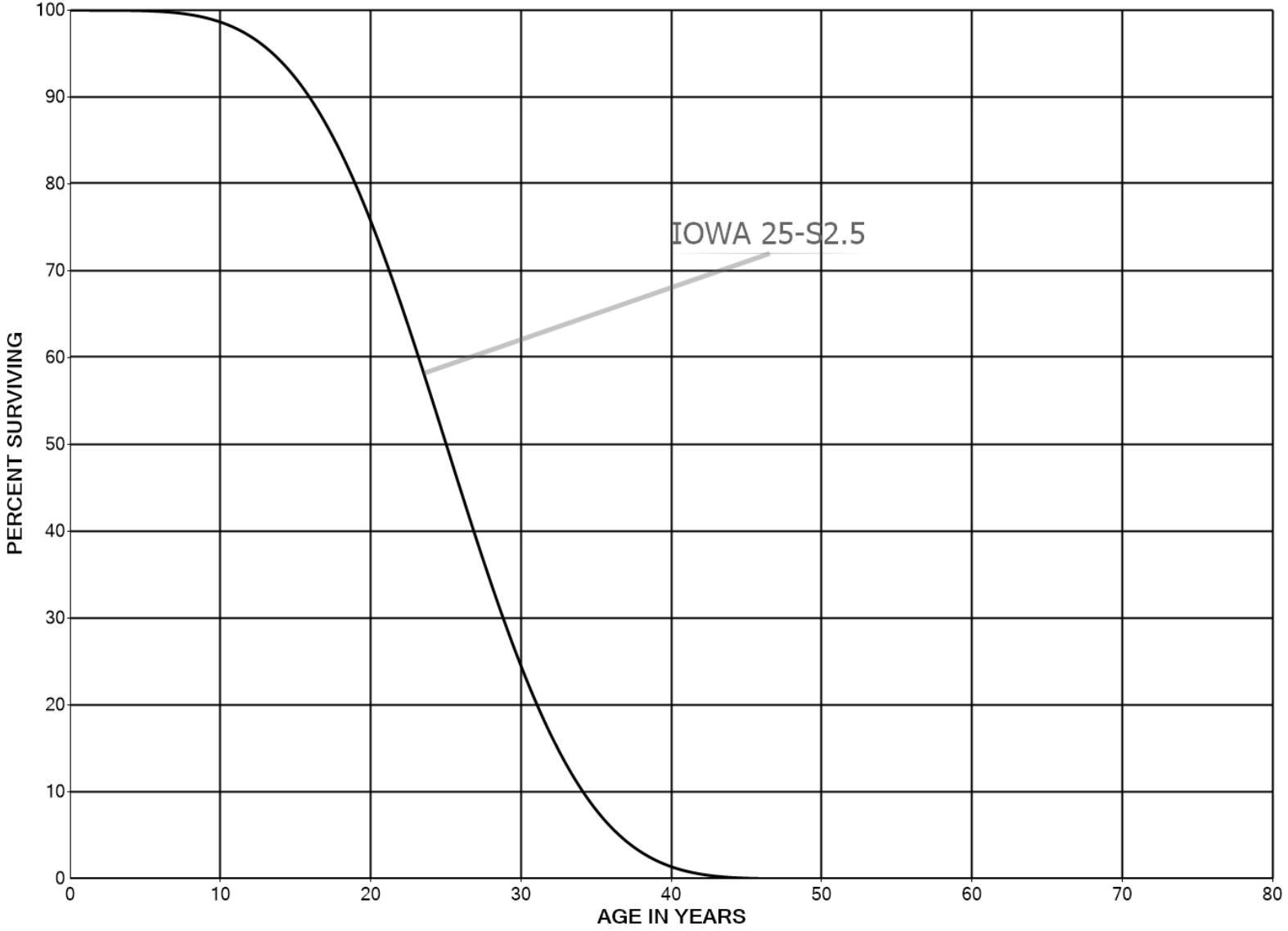
ACCOUNT 389.3 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - PUMPING

ORIGINAL LIFE TABLE

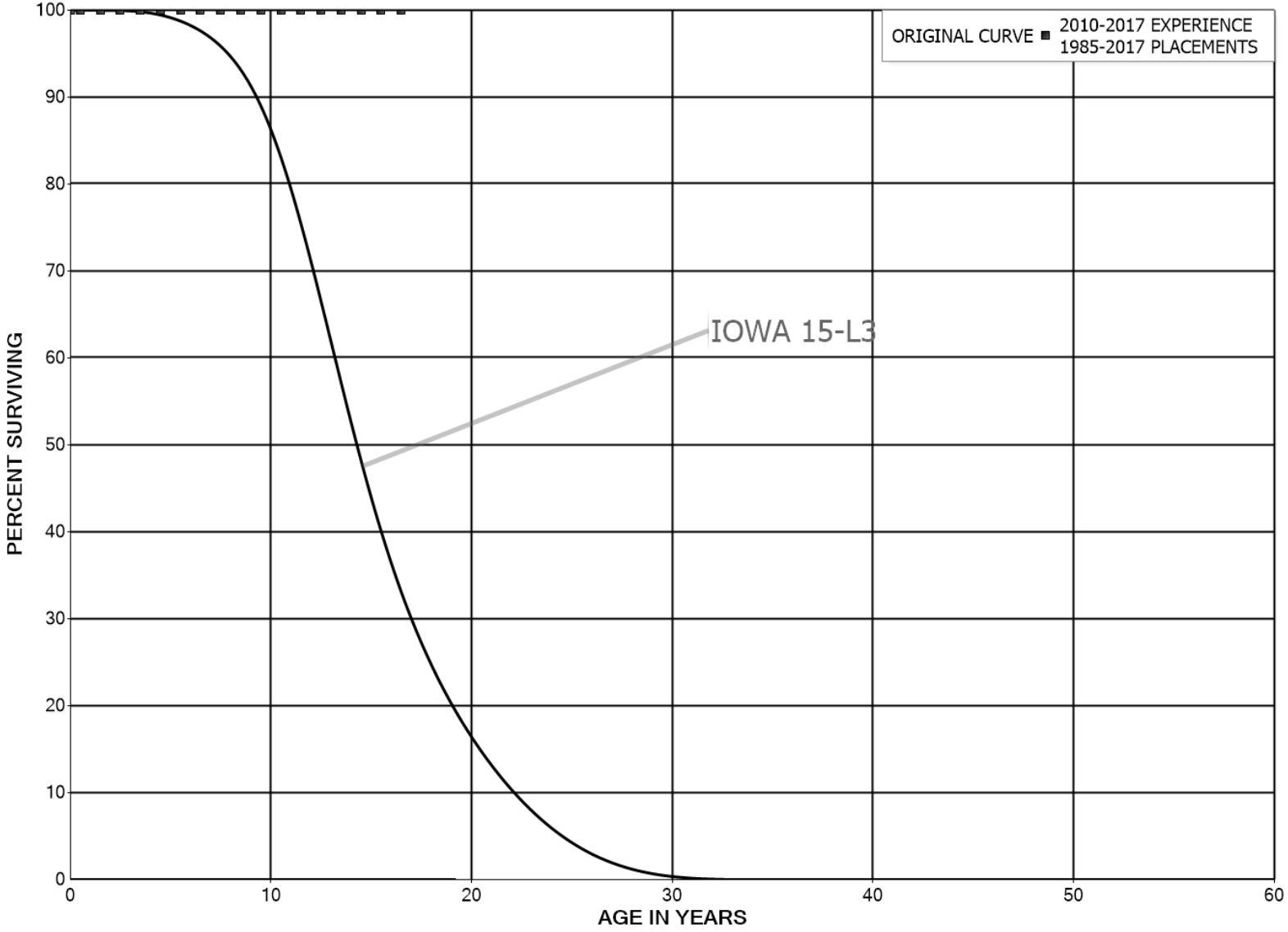
PLACEMENT BAND 2006-2013 EXPERIENCE BAND 2011-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	48,489		0.0000	1.0000	100.00
0.5	48,489		0.0000	1.0000	100.00
1.5	49,019		0.0000	1.0000	100.00
2.5	49,425		0.0000	1.0000	100.00
3.5	51,999		0.0000	1.0000	100.00
4.5	19,941		0.0000	1.0000	100.00
5.5	21,572	1,289	0.0598	0.9402	100.00
6.5	18,882		0.0000	1.0000	94.02
7.5	18,476		0.0000	1.0000	94.02
8.5	17,124		0.0000	1.0000	94.02
9.5	16,105		0.0000	1.0000	94.02
10.5	12,722		0.0000	1.0000	94.02
11.5					94.02

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNT 389.4 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - TREATMENT AND DISPOSAL
SMOOTH SURVIVOR CURVE



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNT 391 TRANSPORTATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

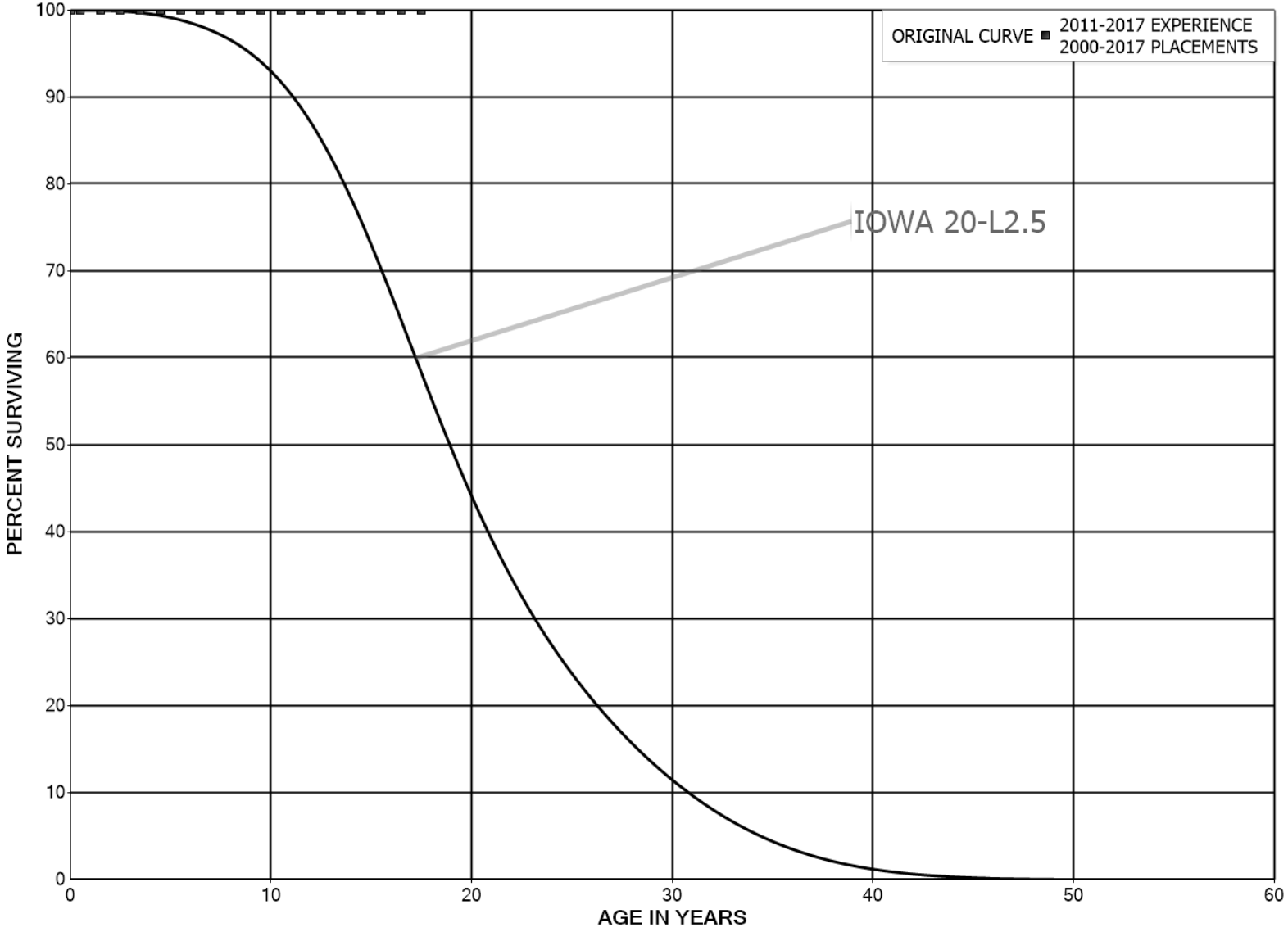
ACCOUNT 391 TRANSPORTATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1985-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	245,886		0.0000	1.0000	100.00
0.5	150,034		0.0000	1.0000	100.00
1.5	96,065		0.0000	1.0000	100.00
2.5	153,794		0.0000	1.0000	100.00
3.5	156,001		0.0000	1.0000	100.00
4.5	67,667		0.0000	1.0000	100.00
5.5	32,509		0.0000	1.0000	100.00
6.5	16,690		0.0000	1.0000	100.00
7.5	0		0.0000	1.0000	100.00
8.5	0		0.0000	1.0000	100.00
9.5	0		0.0000	1.0000	100.00
10.5	0		0.0000	1.0000	100.00
11.5	0		0.0000	1.0000	100.00
12.5	0		0.0000	1.0000	100.00
13.5	0		0.0000	1.0000	100.00
14.5	0		0.0000	1.0000	100.00
15.5	0		0.0000	1.0000	100.00
16.5					100.00
17.5					
18.5					
19.5					
20.5	12,000		0.0000		
21.5	12,000		0.0000		
22.5	12,000		0.0000		
23.5	30,000		0.0000		
24.5	30,000		0.0000		
25.5	30,000		0.0000		
26.5	12,000		0.0000		
27.5	12,000		0.0000		
28.5	0		0.0000		
29.5	0		0.0000		
30.5	0		0.0000		
31.5	0		0.0000		
32.5					

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNT 395 POWER OPERATED EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 395 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 2000-2017 EXPERIENCE BAND 2011-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	31,894		0.0000	1.0000	100.00
0.5	25,379		0.0000	1.0000	100.00
1.5	25,379		0.0000	1.0000	100.00
2.5	29,146		0.0000	1.0000	100.00
3.5	35,489		0.0000	1.0000	100.00
4.5	39,705		0.0000	1.0000	100.00
5.5	101,182		0.0000	1.0000	100.00
6.5	85,120		0.0000	1.0000	100.00
7.5	121,064		0.0000	1.0000	100.00
8.5	117,705		0.0000	1.0000	100.00
9.5	111,075		0.0000	1.0000	100.00
10.5	46,138		0.0000	1.0000	100.00
11.5	42,694		0.0000	1.0000	100.00
12.5	42,033		0.0000	1.0000	100.00
13.5	39,049		0.0000	1.0000	100.00
14.5	30,076		0.0000	1.0000	100.00
15.5	30,076		0.0000	1.0000	100.00
16.5	30,076		0.0000	1.0000	100.00
17.5					100.00

PART VII. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

AQUA PENNSYLVANIA, INC.
EAST NORRITON OPERATIONS

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

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT (2)-(3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1960	2,917,040	2,399,485	517,555	517,555	2.6
1963	16,669,251	11,310,275	5,358,976	5,876,531	29.5
1970	5,961,583	3,686,739	2,274,844	8,151,375	40.9
1971	6,028,116	4,323,646	1,704,470	9,855,845	49.5
1975	3,342,888	2,083,452	1,259,436	11,115,281	55.8
1978	317,562	173,982	143,580	11,258,862	56.5
1979	464,781	248,817	215,964	11,474,825	57.6
1980	1,000,127	526,901	473,226	11,948,051	59.9
1981	92,483	47,919	44,564	11,992,616	60.2
1983	162,983	80,895	82,088	12,074,704	60.6
1985	591,313	311,038	280,275	12,354,979	62.0
1986	835,552	388,357	447,195	12,802,174	64.2
1990	778,292	369,191	409,101	13,211,275	66.3
1993	127,380	49,366	78,014	13,289,288	66.7
1994	1,213,732	548,220	665,512	13,954,800	70.0
1996	4,041,133	2,225,639	1,815,494	15,770,294	79.1
1998	2,621	2,621	0	15,770,294	79.1
1999	104,683	76,077	28,606	15,798,900	79.3
2000	427,991	147,382	280,609	16,079,509	80.7
2001	6,755	4,490	2,265	16,081,773	80.7
2003	424,854	116,083	308,771	16,390,545	82.2
2004	1,329	1,054	275	16,390,820	82.2
2005	28,654	20,396	8,258	16,399,078	82.3
2006	202,720	51,932	150,788	16,549,865	83.0
2007	1,207,430	269,782	937,648	17,487,513	87.7
2008	2,148	1,319	829	17,488,342	87.7
2009	167,544	40,530	127,014	17,615,357	88.4
2010	28,576	6,814	21,762	17,637,119	88.5
2011	16,187	5,547	10,640	17,647,759	88.5
2012	1,768,370	407,626	1,360,744	19,008,503	95.4
2013	19,452	5,836	13,616	19,022,119	95.4
2014	28,766	8,739	20,027	19,042,146	95.5
2015	33,236	8,335	24,901	19,067,047	95.7
2016	12,919	2,883	10,036	19,077,083	95.7
2018	22,417	3,585	18,832	19,095,915	95.8
2021	639,570	15,291	624,279	19,720,194	98.9
2022	213,405	905	212,500	19,932,695	100.0
SUBTOTAL	49,903,843	29,971,149	19,932,695		
NONDEPRECIABLE	340,711				
TOTAL	50,244,554	29,971,149	19,932,695		

UTILITY PLANT IN SERVICE

AQUA PENNSYLVANIA, INC.
EAST NORRITON OPERATIONS

ACCOUNT 354.3 STRUCTURES AND IMPROVEMENTS - PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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-S1						
NET SALVAGE PERCENT.. 0						
1960	2,271,711.28	1,795,561	1,861,260	410,451	16.38	25,058
1975	779,114.04	531,823	551,282	227,832	21.74	10,480
1994	440,663.71	213,986	221,816	218,848	29.39	7,446
2012	1,115,572.99	221,887	230,006	885,567	39.27	22,551
	4,607,062.02	2,763,257	2,864,364	1,742,698		65,535

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.6 1.42

AQUA PENNSYLVANIA, INC.
EAST NORRITON OPERATIONS

ACCOUNT 355.3 POWER GENERATING EQUIPMENT - PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 25-R2.5						
NET SALVAGE PERCENT.. 0						
1960	264,951.85	264,952	264,952			
1975	102,167.54	102,168	102,168			
1985	19,919.30	18,740	16,217	3,702	2.31	1,603
1994	51,095.13	43,952	38,035	13,060	4.51	2,896
1996	410,562.12	341,465	295,495	115,067	5.21	22,086
2007	40,884.01	23,578	20,404	20,480	10.83	1,891
2009	35,958.59	18,476	15,989	19,970	12.06	1,656
2012	137,803.93	56,569	48,953	88,851	14.00	6,346
	1,063,342.47	869,900	802,213	261,130		36,478

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.2 3.43

AQUA PENNSYLVANIA, INC.
EAST NORRITON OPERATIONS

ACCOUNT 360 COLLECTION MAINS - FORCE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
1963	1,420,455.97	1,009,802	947,222	473,234	23.89	19,809
1975	646,731.85	390,044	365,872	280,860	30.77	9,128
1994	178,664.79	70,394	66,032	112,633	42.68	2,639
2012	176,608.62	26,862	25,197	151,412	54.35	2,786
	2,422,461.23	1,497,102	1,404,323	1,018,138		34,362

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.6 1.42

AQUA PENNSYLVANIA, INC.
EAST NORRITON OPERATIONS

ACCOUNT 361 COLLECTION MAINS - GRAVITY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
1963	15,248,794.65	10,840,368	10,363,053	4,885,742	23.89	204,510
1970	5,961,583.42	3,856,548	3,686,739	2,274,844	28.25	80,525
1975	1,653,041.49	996,949	953,052	699,989	30.77	22,749
1978	317,562.38	181,995	173,982	143,580	32.59	4,406
1979	464,780.60	260,277	248,817	215,964	33.59	6,429
1980	1,000,126.93	551,170	526,901	473,226	34.01	13,914
1981	92,483.35	50,126	47,919	44,564	34.44	1,294
1983	162,983.04	84,621	80,895	82,088	35.88	2,288
1985	406,925.28	201,876	192,987	213,938	37.33	5,731
1986	835,551.81	406,245	388,357	447,195	37.78	11,837
1993	127,379.70	51,640	49,366	78,014	42.17	1,850
1994	460,012.01	181,245	173,265	286,747	42.68	6,719
1996	220,438.35	81,165	77,591	142,847	44.18	3,233
2000	393,223.27	124,888	119,389	273,834	46.74	5,859
2003	420,258.79	116,622	111,487	308,772	48.82	6,325
2006	187,926.31	44,388	42,434	145,492	50.92	2,857
2007	1,164,244.14	259,277	247,861	916,383	51.48	17,801
2009	131,585.89	25,672	24,541	107,045	52.61	2,035
2010	21,848.06	3,954	3,780	18,068	53.18	340
2012	91,219.15	13,874	13,263	77,956	54.35	1,434
2021	356,363.31	4,775	4,565	351,798	55.43	6,347
2022	118,815.32	273	261	118,554	53.64	2,210
	29,837,147.25	18,337,948	17,530,505	12,306,642		410,693

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.0 1.38

AQUA PENNSYLVANIA, INC.
EAST NORRITON OPERATIONS

ACCOUNT 363 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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-R4						
NET SALVAGE PERCENT.. 0						
1971	6,028,115.82	4,282,976	4,323,646	1,704,470	20.68	82,421
1990	778,291.98	365,719	369,191	409,101	35.82	11,421
2021	18,839.47	215	217	18,622	65.04	286
2022	6,279.85	12	12	6,267	65.66	95
	6,831,527.12	4,648,922	4,693,066	2,138,461		94,223

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.7 1.38

AQUA PENNSYLVANIA, INC.
EAST NORRITON OPERATIONS

ACCOUNT 364 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 25-S2.5						
NET SALVAGE PERCENT.. 0						
1960	31,054.84	31,055	31,055			
1975	23,151.99	22,946	20,195	2,957	0.42	2,957
1985	7,424.33	6,985	6,148	1,276	2.31	552
1994	15,379.54	13,316	11,719	3,661	4.30	851
1996	159,924.93	134,241	118,146	41,779	4.93	8,474
2001	6,754.59	5,102	4,490	2,265	6.72	337
2006	6,109.96	3,849	3,388	2,722	9.25	294
2010	5,684.19	2,825	2,486	3,198	11.89	269
2012	34,086.58	14,323	12,606	21,480	13.45	1,597
	289,570.95	234,642	210,233	79,338		15,331

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.2 5.29

AQUA PENNSYLVANIA, INC.
EAST NORRITON OPERATIONS

ACCOUNT 371.3 PUMPING EQUIPMENT - PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 25-L0.5						
NET SALVAGE PERCENT.. 0						
1960	349,322.35	321,411	242,218	107,104	5.36	19,982
1975	138,681.26	120,597	90,883	47,798	7.01	6,819
1985	157,044.26	126,970	95,686	61,358	8.70	7,053
1994	67,916.97	49,566	37,353	30,564	10.27	2,976
1996	3,250,207.22	2,301,472	1,734,407	1,515,800	10.61	142,865
1999	57,876.89	38,841	29,271	28,606	11.15	2,566
2000	13,455.89	8,867	6,682	6,774	11.25	602
2005	3,370.08	1,959	1,476	1,894	12.07	157
2011	16,187.12	7,360	5,547	10,640	12.89	825
2012	182,688.45	78,008	58,788	123,900	13.08	9,472
2013	19,451.81	7,744	5,836	13,616	13.23	1,029
2014	24,835.05	9,124	6,876	17,959	13.35	1,345
2015	33,236.20	11,061	8,335	24,901	13.53	1,840
2016	12,919.26	3,825	2,883	10,036	13.67	734
2018	22,416.84	4,757	3,585	18,832	13.92	1,353
2021	263,507.09	13,913	10,484	253,023	13.45	18,812
2022	87,920.86	835	630	87,291	13.03	6,699
	4,701,037.60	3,106,310	2,340,940	2,360,098		225,129

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.5 4.79

AQUA PENNSYLVANIA, INC.
EAST NORRITON OPERATIONS

ACCOUNT 391 TRANSPORTATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 15-L3						
NET SALVAGE PERCENT.. 0						
1999	46,805.62	42,060	46,806			
2000	21,311.80	18,912	21,311			
	68,117.42	60,972	68,117			

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

AQUA PENNSYLVANIA, INC.
EAST NORRITON OPERATIONS

ACCOUNT 394 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
2004	1,329.15	944	1,054	275	7.25	38
2005	25,283.61	16,940	18,920	6,364	8.25	771
2006	8,683.64	5,471	6,110	2,574	9.25	278
2007	2,301.36	1,358	1,517	784	10.25	76
2008	2,148.16	1,181	1,319	829	11.25	74
2010	1,043.87	491	548	496	13.25	37
	40,789.79	26,385	29,468	11,322		1,274

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.9 3.12

AQUA PENNSYLVANIA, INC.
EAST NORRITON OPERATIONS

ACCOUNT 395 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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-L2.5						
NET SALVAGE PERCENT.. 0						
2021	860.06	39	25	835	15.94	52
2022	389.25	3	2	387	16.54	23
	1,249.31	42	27	1,222		75

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.3 6.00

AQUA PENNSYLVANIA, INC.
EAST NORRITON OPERATIONS

ACCOUNT 396 COMMUNICATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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	28,980.85	18,838	17,972	11,009	5.25	2,097
	28,980.85	18,838	17,972	11,009		2,097

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.2 7.24

AQUA PENNSYLVANIA, INC.
EAST NORRITON OPERATIONS

ACCOUNT 397 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1998	2,621.08	2,490	2,621			
2003	4,595.70	3,447	4,596			
2012	1,409.31	550	841	568	15.25	37
2014	3,931.00	1,219	1,863	2,068	17.25	120
	12,557.09	7,706	9,921	2,637		157

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.8 1.25

PART VIII. EXPERIENCED AND ESTIMATED NET SALVAGE

AQUA PENNSYLVANIA, INC.
EAST NORRITON OPERATIONS

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				
2018 TRANSACTION YEAR				
2019 TRANSACTION YEAR				
2020 TRANSACTION YEAR				
2021 TRANSACTION YEAR				
361.00		195.16		195.16-
363.00		140.86		140.86-
371.30	38,699.66	1,618.57		1,618.57-
	38,699.66	1,954.59		1,954.59-
TOTAL	38,699.66	1,954.59		1,954.59-

Exhibit No. 6-F, Part III
Docket No. R-2021-3027385
Docket No. R-2021-3027386
Witness: J. J. Spanos

AQUA PENNSYLVANIA, INC.

BRYN MAWR, PENNSYLVANIA

EAST NORRITON OPERATIONS

2023 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WASTEWATER PLANT
AS OF MARCH 31, 2023

Prepared by:

Gannett Fleming

Excellence Delivered ***As Promised***

Exhibit No. 6-F, Part III
Docket No. R-2021-3027385
Docket No. R-2021-3027386
Witness: J. J. Spanos

AQUA PENNSYLVANIA, INC.

Bryn Mawr, Pennsylvania

EAST NORRITON OPERATIONS

2023 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WASTEWATER PLANT
AS OF MARCH 31, 2023

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Camp Hill, Pennsylvania

Gannett Fleming

Excellence Delivered ***As Promised***

August 13, 2021

Aqua Pennsylvania, Inc.
762 Lancaster Avenue
Bryn Mawr, PA 19010

Attention: William C. Packer
Vice President, Regulatory Accounting & Regional Controller

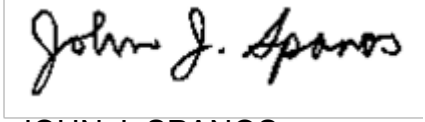
Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to wastewater plant as of March 31, 2023 for the East Norriton Operations. The results of our study as of March 31, 2022 are presented in our report titled “2022 Depreciation Study - Calculated Annual Depreciation Accruals Related to Wastewater Plant as of March 31, 2022". 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 4, beginning on page I-3 of the attached report.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC



JOHN J. SPANOS
President

JJS:mle

067880.100

Gannett Fleming Valuation and Rate Consultants, LLC
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PART I. RESULTS OF STUDY

AQUA PENNSYLVANIA, INC.

DEPRECIATION STUDY

PART I. RESULTS OF STUDY

SUMMARY OF RESULTS

Tables 1 through 4 presented on pages I-3 through I-6 summarize the results of the depreciation study as of March 31, 2023 for the East Norriton Operations system. Table 1 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve as of March 31, 2023, future book accruals, calculated annual accrual amount and rate, and composite remaining life for plant in service. Table 2 presents the bringforward of the book reserve to March 31, 2023. Table 3 sets forth the calculation of the depreciation accruals for the twelve months ended March 31, 2023. Table 4 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-2. 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 page III-2.

AQUA PENNSYLVANIA, INC.
EAST NORRITON OPERATIONS

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF MARCH 31, 2023

DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF MARCH 31, 2023	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
INTANGIBLE PLANT							
351.00 ORGANIZATION	NONDEPR.	340,540.49					
TOTAL INTANGIBLE PLANT		**340,540.49**					
NONDEPRECIABLE PLANT							
353.30 LAND AND LAND RIGHTS - PUMPING	NONDEPR.	170.54					
TOTAL NONDEPRECIABLE PLANT		**170.54**					
DEPRECIABLE PLANT							
354.00 STRUCTURES AND IMPROVEMENTS							
PUMPING	60-S1	4,607,062.02	2,929,784	1,677,278	63,086	1.37	26.6
TOTAL ACCOUNT 354		4,607,062.02	2,929,784	1,677,278	63,086		
355.00 POWER GENERATING EQUIPMENT							
PUMPING	25-R2.5	1,063,342.47	838,686	224,657	32,805	3.09	6.8
TOTAL ACCOUNT 355		1,063,342.47	838,686	224,657	32,805		
360.00 COLLECTION MAINS - FORCE	75-R2.5	2,422,461.23	1,438,722	983,739	33,547	1.38	29.3
361.00 COLLECTION MAINS - GRAVITY	75-R2.5	35,250,876.25	17,541,871	17,709,005	509,284	1.44	34.8
363.00 SERVICES	70-R4	6,854,697.45	4,786,529	2,068,168	92,564	1.35	22.3
364.00 METERS	25-S2.5	289,570.95	225,552	64,019	12,104	4.18	5.3
371.30 PUMPING EQUIPMENT							
PUMPING	25-L0.5	4,701,037.60	2,566,470	2,134,567	204,647	4.35	10.4
TOTAL ACCOUNT 371.3		4,701,037.60	2,566,470	2,134,567	204,647		
391.00 TRANSPORTATION EQUIPMENT	15-L3	68,117.42	68,117	0	0	*	-
394.00 LABORATORY EQUIPMENT	25-SQ	40,789.79	31,100	9,690	1,229	**	7.9
395.00 POWER OPERATED EQUIPMENT	20-L2.5	1,249.31	102	1,147	74	5.92	15.5
396.00 COMMUNICATION EQUIPMENT - GENERAL	15-SQ	28,980.85	19,905	9,076	2,136	**	4.2
397.00 MISCELLANEOUS EQUIPMENT	25-SQ	9,936.01	7,771	2,165	137	**	15.8
TOTAL DEPRECIABLE PLANT		**55,338,121.35**	**30,454,610**	**24,883,511**	**951,613**		
AMORTIZATION OF NET SALVAGE					**1,028**		
TOTAL WASTEWATER PLANT IN SERVICE		**55,678,832.38**	**30,454,610**	**24,883,511**	**952,641**		

* USE DEPRECIATION RATE OF 3.87% FOR ALL FUTURE ADDITIONS TO ACCOUNT 391.00 TRANSPORTATION EQUIPMENT
** ACCRUALS CALCULATED FOR EACH ASSET BY THE COMPANY'S PROPERTY RECORD SYSTEM USING THE AMORTIZATION PERIOD SET FORTH IN COLUMN 2.

AQUA PENNSYLVANIA, INC.
EAST NORRITON OPERATIONS

TABLE 2. BRINGFORWARD TO MARCH 31, 2023 OF THE BOOK RESERVE AS OF MARCH 31, 2022

ACCOUNT	BOOK RESERVE AS OF MARCH 31, 2022		DEPRECIATION ACCRUALS		AMORTIZATION OF NET SALVAGE		PROJECTED RETIREMENTS		PROJECTED GROSS SALVAGE		PROJECTED COST OF REMOVAL		BOOK RESERVE AS OF MARCH 31, 2023
(1)	(2)	+	(3)	+	(4)	-	(5)	+	(6)	-	(7)	=	(8)
354.30	2,864,364		65,420										2,929,784
355.30	802,213		36,473										838,686
360.00	1,404,323		34,399										1,438,722
361.00	17,530,505		449,107		162		434,701				3,202		17,541,871
363.00	4,693,066		94,435		37		830				179		4,786,529
364.00	210,233		15,318										225,552
371.30	2,340,940		225,180		351								2,566,470
391.00	68,117												68,117
394.00	29,468		1,632										31,100
395.00	27		75										102
396.00	17,972		1,933										19,905
397.00	9,921		472				2,621						7,771
TOTAL	**29,971,149**		**924,443**		**550**		**438,152**		**0**		**3,381**		**30,454,610**

AQUA PENNSYLVANIA, INC.
EAST NORRITON OPERATIONS

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED MARCH 31, 2023

	ACCOUNT	ORIGINAL COST AS OF MARCH 31, 2022	ORIGINAL COST AS OF MARCH 31, 2023	ANNUAL ACCRUAL RATE		ANNUAL ACCRUAL AMOUNT *
	(1)	(2)	(3)	(4)		(5)
UTILITY PLANT IN SERVICE						
354.30	STRUCTURES AND IMPROVEMENTS - PUMPING	4,607,062.02	4,607,062.02	1.42		65,420
355.30	POWER GENERATING EQUIPMENT - PUMPING	1,063,342.47	1,063,342.47	3.43		36,473
360.00	COLLECTION MAINS - FORCE	2,422,461.23	2,422,461.23	1.42		34,399
361.00	COLLECTION MAINS - GRAVITY	29,837,147.25	35,250,876.25	1.38		449,107
363.00	SERVICES	6,831,527.12	6,854,697.45	1.38		94,435
364.00	METERS	289,570.95	289,570.95	5.29		15,318
371.30	PUMPING EQUIPMENT - PUMPING	4,701,037.60	4,701,037.60	4.79		225,180
391.00	TRANSPORTATION EQUIPMENT	68,117.42	68,117.42	0.00		0
394.00	LABORATORY EQUIPMENT	40,789.79	40,789.79	4.00	**	1,632
395.00	POWER OPERATED EQUIPMENT	1,249.31	1,249.31	6.00		75
396.00	COMMUNICATION EQUIPMENT - GENERAL	28,980.85	28,980.85	6.67	**	1,933
397.00	MISCELLANEOUS EQUIPMENT	12,557.09	9,936.01	4.00	**	472
	TOTAL PLANT IN SERVICE	**49,903,843.10**	**55,338,121.35**			**924,443**

* ANNUAL ACCRUAL AMOUNT BASED ON MONTHLY AVERAGES
** ACCRUAL RATE BASED ON AMORTIZATION PERIOD

AQUA PENNSYLVANIA, INC.
EAST NORRITON OPERATIONS

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

	2018		2019		2020		2021		2022			
ACCOUNT	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	NET SALVAGE	SALVAGE ACCRUAL
(1)	(2) -	(3) +	(4) -	(5) +	(6) -	(7) +	(8) -	(9) +	(10) -	(11) =	(12)*	(13)=(12)/5
361.00								195.16		2,466.46	(2,661.62)	(532)
363.00								140.86		181.54	(322.40)	(64)
371.30								1,618.57		539.52	(2,158.09)	(432)
TOTAL	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1,954.59**	**-**	**3,187.52**	**(5,142.11)**	**(1,028)**

* COLUMN (12) EQUALS THE SUMMATION OF COLUMNS (2) THROUGH (11).

PART II. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

AQUA PENNSYLVANIA, INC.
EAST NORRITON OPERATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT (2)-(3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1960	2,917,040	2,437,627	479,413	479,413	1.9
1963	16,379,071	11,207,987	5,171,084	5,650,497	22.7
1970	5,878,626	3,701,387	2,177,239	7,827,737	31.5
1971	6,027,325	4,402,662	1,624,663	9,452,400	38.0
1975	3,324,349	2,115,800	1,208,549	10,660,949	42.8
1978	314,439	174,683	139,756	10,800,705	43.4
1979	460,407	251,948	208,459	11,009,164	44.2
1980	991,099	529,962	461,137	11,470,301	46.1
1981	91,686	48,247	43,439	11,513,739	46.3
1983	161,692	81,628	80,064	11,593,803	46.6
1985	588,366	323,804	264,562	11,858,365	47.7
1986	829,750	393,058	436,692	12,295,058	49.4
1990	778,253	383,066	395,187	12,690,245	51.0
1993	126,736	50,402	76,334	12,766,579	51.3
1994	1,211,506	569,565	641,941	13,408,520	53.9
1996	4,040,162	2,413,981	1,626,181	15,034,701	60.4
1999	104,683	78,789	25,894	15,060,594	60.5
2000	426,550	152,021	274,529	15,335,123	61.6
2001	6,755	4,906	1,849	15,336,972	61.6
2003	423,517	120,719	302,798	15,639,770	62.9
2004	1,329	1,107	222	15,639,992	62.9
2005	28,654	21,557	7,097	15,647,089	62.9
2006	202,202	55,182	147,020	15,794,109	63.5
2007	1,204,380	286,091	918,289	16,712,398	67.2
2008	2,148	1,406	742	16,713,140	67.2
2009	167,231	44,083	123,148	16,836,288	67.7
2010	28,527	7,486	21,041	16,857,328	67.7
2011	16,187	6,269	9,918	16,867,247	67.8
2012	1,768,182	454,849	1,313,333	18,180,579	73.1
2013	19,452	6,710	12,742	18,193,321	73.1
2014	28,766	10,192	18,574	18,211,895	73.2
2015	33,236	9,865	23,371	18,235,266	73.3
2016	12,919	3,474	9,445	18,244,712	73.3
2018	22,417	4,637	17,780	18,262,492	73.4
2021	639,098	34,599	604,499	18,866,991	75.8
2022	4,613,655	61,638	4,552,017	23,419,008	94.1
2023	1,467,726	3,222	1,464,504	24,883,511	100.0
SUBTOTAL	55,338,121	30,454,610	24,883,511		
NONDEPRECIABLE	340,711				
TOTAL	55,678,832	30,454,610	24,883,511		

UTILITY PLANT IN SERVICE

AQUA PENNSYLVANIA, INC.
EAST NORRITON OPERATIONS

ACCOUNT 354.3 STRUCTURES AND IMPROVEMENTS - PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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-S1						
NET SALVAGE PERCENT.. 0						
1960	2,271,711.28	1,796,015	1,881,304	390,407	16.62	23,490
1975	779,114.04	539,459	565,077	214,037	21.21	10,091
1994	440,663.71	219,186	229,595	211,069	29.05	7,266
2012	1,115,572.99	242,302	253,808	861,765	38.75	22,239
	4,607,062.02	2,796,962	2,929,784	1,677,278		63,086

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.6 1.37

AQUA PENNSYLVANIA, INC.
EAST NORRITON OPERATIONS

ACCOUNT 355.3 POWER GENERATING EQUIPMENT - PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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 25-R2.5						
NET SALVAGE PERCENT.. 0						
1960	264,951.85	264,952	264,952			
1975	102,167.54	102,168	102,168			
1985	19,919.30	18,874	17,196	2,723	2.09	1,303
1994	51,095.13	44,657	40,687	10,408	4.14	2,514
1996	410,562.12	348,157	317,202	93,360	4.79	19,491
2007	40,884.01	24,792	22,588	18,296	10.22	1,790
2009	35,958.59	19,630	17,885	18,074	11.44	1,580
2012	137,803.93	61,474	56,008	81,796	13.35	6,127
	1,063,342.47	884,704	838,686	224,657		32,805

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.8 3.09

AQUA PENNSYLVANIA, INC.
EAST NORRITON OPERATIONS

ACCOUNT 360 COLLECTION MAINS - FORCE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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						
1963	1,420,455.97	1,018,467	966,803	453,653	23.58	19,239
1975	646,731.85	395,283	375,232	271,500	30.38	8,937
1994	178,664.79	72,431	68,756	109,909	42.17	2,606
2012	176,608.62	29,423	27,931	148,678	53.77	2,765
	2,422,461.23	1,515,604	1,438,722	983,739		33,547

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.3 1.38

AQUA PENNSYLVANIA, INC.
EAST NORRITON OPERATIONS

ACCOUNT 361 COLLECTION MAINS - GRAVITY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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						
1963	14,958,615.00	10,725,327	10,241,184	4,717,431	23.58	200,061
1970	5,878,626.41	3,876,366	3,701,387	2,177,239	27.25	79,899
1975	1,634,502.48	999,008	953,913	680,589	30.38	22,403
1978	314,439.23	182,941	174,683	139,756	32.17	4,344
1979	460,406.97	263,859	251,948	208,459	32.59	6,396
1980	991,098.57	555,015	529,962	461,137	33.59	13,728
1981	91,685.58	50,528	48,247	43,439	34.01	1,277
1983	161,692.00	85,487	81,628	80,064	35.44	2,259
1985	403,978.26	205,867	196,574	207,404	36.33	5,709
1986	829,750.48	411,639	393,058	436,692	37.33	11,698
1993	126,735.84	52,785	50,402	76,334	41.68	1,831
1994	457,785.71	185,586	177,209	280,577	42.17	6,653
1996	219,467.66	83,354	79,591	139,877	43.68	3,202
2000	391,782.20	129,249	123,415	268,367	46.21	5,808
2003	418,921.43	121,613	116,123	302,798	48.28	6,272
2006	187,408.21	47,077	44,952	142,456	49.92	2,854
2007	1,161,195.00	274,274	261,893	899,302	50.92	17,661
2009	131,272.06	27,436	26,198	105,074	52.04	2,019
2010	21,798.53	4,253	4,061	17,738	52.61	337
2012	91,031.17	15,166	14,481	76,550	53.77	1,424
2021	355,891.92	10,641	10,161	345,731	56.73	6,094
2022	4,501,065.23	60,314	57,591	4,443,474	55.43	80,164
2023	1,461,726.31	3,362	3,210	1,458,516	53.64	27,191
	35,250,876.25	18,371,147	17,541,871	17,709,005		509,284

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 34.8 1.44

AQUA PENNSYLVANIA, INC.
EAST NORRITON OPERATIONS

ACCOUNT 363 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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-R4						
NET SALVAGE PERCENT.. 0						
1971	6,027,325.07	4,335,455	4,402,662	1,624,663	20.19	80,469
1990	778,253.33	377,219	383,066	395,187	34.82	11,349
2021	18,839.33	501	509	18,330	64.04	286
2022	24,279.73	277	281	23,999	65.04	369
2023	5,999.99	11	11	5,989	65.66	91
	6,854,697.45	4,713,463	4,786,529	2,068,168		92,564

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.3 1.35

AQUA PENNSYLVANIA, INC.
EAST NORRITON OPERATIONS

ACCOUNT 364 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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 25-S2.5						
NET SALVAGE PERCENT.. 0						
1960	31,054.84	31,055	31,055			
1975	23,151.99	22,995	21,509	1,643	0.33	1,643
1985	7,424.33	7,035	6,580	844	2.09	404
1994	15,379.54	13,486	12,615	2,765	4.04	684
1996	159,924.93	136,464	127,645	32,280	4.60	7,017
2001	6,754.59	5,245	4,906	1,849	6.26	295
2006	6,109.96	4,033	3,772	2,338	8.63	271
2010	5,684.19	3,030	2,834	2,850	11.17	255
2012	34,086.58	15,646	14,636	19,451	12.67	1,535
	289,570.95	238,989	225,552	64,019		12,104

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.3 4.18

AQUA PENNSYLVANIA, INC.
EAST NORRITON OPERATIONS

ACCOUNT 371.3 PUMPING EQUIPMENT - PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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 25-L0.5						
NET SALVAGE PERCENT.. 0						
1960	349,322.35	322,215	260,316	89,006	5.28	16,857
1975	138,681.26	121,180	97,901	40,780	6.90	5,910
1985	157,044.26	128,054	103,454	53,590	8.55	6,268
1994	67,916.97	50,381	40,703	27,214	10.01	2,719
1996	3,250,207.22	2,338,849	1,889,543	1,360,664	10.42	130,582
1999	57,876.89	39,588	31,983	25,894	10.97	2,360
2000	13,455.89	9,030	7,295	6,161	11.15	553
2005	3,370.08	2,016	1,629	1,741	11.92	146
2011	16,187.12	7,760	6,269	9,918	12.76	777
2012	182,688.45	83,068	67,110	115,578	12.89	8,966
2013	19,451.81	8,306	6,710	12,742	13.08	974
2014	24,835.05	9,887	7,988	16,847	13.23	1,273
2015	33,236.20	12,211	9,865	23,371	13.35	1,751
2016	12,919.26	4,300	3,474	9,445	13.53	698
2018	22,416.84	5,739	4,637	17,780	13.80	1,288
2021	263,507.09	29,513	23,843	239,664	13.88	17,267
2022	87,920.86	4,642	3,750	84,170	13.45	6,258
	4,701,037.60	3,176,739	2,566,470	2,134,567		204,647

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.4 4.35

AQUA PENNSYLVANIA, INC.
EAST NORRITON OPERATIONS

ACCOUNT 391 TRANSPORTATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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 15-L3						
NET SALVAGE PERCENT.. 0						
1999	46,805.62	42,574	46,806			
2000	21,311.80	19,151	21,311			
	68,117.42	61,725	68,117			

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

AQUA PENNSYLVANIA, INC.
EAST NORRITON OPERATIONS

ACCOUNT 394 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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						
2004	1,329.15	997	1,107	222	6.25	36
2005	25,283.61	17,951	19,928	5,356	7.25	739
2006	8,683.64	5,818	6,458	2,226	8.25	270
2007	2,301.36	1,450	1,610	691	9.25	75
2008	2,148.16	1,267	1,406	742	10.25	72
2010	1,043.87	532	591	453	12.25	37
	40,789.79	28,015	31,100	9,690		1,229

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.9 3.01

AQUA PENNSYLVANIA, INC.
EAST NORRITON OPERATIONS

ACCOUNT 395 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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-L2.5						
NET SALVAGE PERCENT.. 0						
2021	860.06	90	86	774	15.03	51
2022	389.25	17	16	373	15.94	23
	1,249.31	107	102	1,147		74

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.5 5.92

AQUA PENNSYLVANIA, INC.
EAST NORRITON OPERATIONS

ACCOUNT 396 COMMUNICATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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	28,980.85	20,770	19,905	9,076	4.25	2,136
	28,980.85	20,770	19,905	9,076		2,136
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					4.2	7.37

AQUA PENNSYLVANIA, INC.
EAST NORRITON OPERATIONS

ACCOUNT 397 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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	4,595.70	3,631	4,596			
2012	1,409.31	606	971	438	14.25	31
2014	3,931.00	1,376	2,204	1,727	16.25	106
	9,936.01	5,613	7,771	2,165		137

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.8 1.38

PART III. EXPERIENCED AND ESTIMATED NET SALVAGE

AQUA PENNSYLVANIA, INC.
EAST NORRITON OPERATIONS

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				
2019 TRANSACTION YEAR				
2020 TRANSACTION YEAR				
2021 TRANSACTION YEAR				
361.00		195.16		195.16-
363.00		140.86		140.86-
371.30	38,699.66	1,618.57		1,618.57-
	38,699.66	1,954.59		1,954.59-
2022 TRANSACTION YEAR				
361.00		2,466.46		2,466.46-
363.00		181.54		181.54-
371.30	12,899.89	539.52		539.52-
	12,899.89	3,187.52		3,187.52-
TOTAL	51,599.55	5,142.11		5,142.11-

VOLUME 14

Exhibits 6-G – Parts I, II, III - New Garden Wastewater Depreciation Study – Calculated Annual Depreciation Accruals Related to Utility Plant at March 31, 2021, March 31, 2022, and March 31, 2023

Exhibit No. 6-G, Part I
Docket No. R-2021-3027385
Docket No. R-2021-3027386
Witness: J. J. Spanos

AQUA PENNSYLVANIA, INC.

BRYN MAWR, PENNSYLVANIA

NEW GARDEN OPERATIONS

2021 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WASTEWATER PLANT
AS OF MARCH 31, 2021

Prepared by:

Gannett Fleming

Excellence Delivered ***As Promised***

Exhibit No. 6-G, Part I
Docket No. R-2021-3027385
Docket No. R-2021-3027386
Witness: J. J. Spanos

AQUA PENNSYLVANIA, INC.

Bryn Mawr, Pennsylvania

NEW GARDEN OPERATIONS

2021 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WASTEWATER PLANT
AS OF MARCH 31, 2021

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Camp Hill, Pennsylvania

Gannett Fleming

Excellence Delivered ***As Promised***

August 13, 2021

Aqua Pennsylvania, Inc.
762 Lancaster Avenue
Bryn Mawr, PA 19010

Attention: William C. Packer
Vice President, Regulatory Accounting & Regional Controller

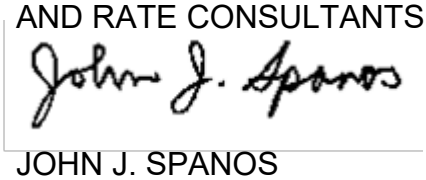
Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to wastewater plant as of March 31, 2021 for the New Garden Operations. Summaries of the original cost, annual accruals and the book depreciation reserve are presented in Tables 1 and 2, beginning on page I-3 of the attached report.

A description of the methods and procedures upon which the study was based, as well as support for the service life estimates, is set forth in a companion report "2022 Depreciation Study - Calculated Annual Depreciation Accruals Related to Wastewater Plant as of March 31, 2022".

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC



JOHN J. SPANOS
President

JJS:mle

067880.100

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PART I. RESULTS OF STUDY

AQUA PENNSYLVANIA, INC.

WASTEWATER ASSETS

DEPRECIATION STUDY

PART I. RESULTS OF STUDY

SUMMARY OF RESULTS

Table 1 summarizes the results of the depreciation study, which sets forth the book reserve and the calculated annual depreciation expense related to original cost as of March 31, 2021, and the annual amortization of negative net salvage for the New Garden Operations system. Table 2 presents the calculation of the amortization of experienced net salvage, by account, based on the five-year period, 2016-2020.

DETAILED TABULATIONS OF DEPRECIATION CALCULATIONS

The supporting data for the depreciation calculations are presented in account sequence in the section beginning on page II-2. 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 2016 through 2020 on page III-2.

AQUA PENNSYLVANIA, INC.
NEW GARDEN OPERATIONS

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF MARCH 31, 2021

DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF MARCH 31, 2021	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
INTANGIBLE PLANT							
351.00 ORGANIZATION	NONDEPR.	1,004,882.04					
TOTAL INTANGIBLE PLANT		**1,004,882.04**					
NONDEPRECIABLE PLANT							
353.30 LAND AND LAND RIGHTS - PUMPING	NONDEPR.	1,125,227.22					
353.40 LAND AND LAND RIGHTS - TREATMENT AND DISPOSAL	NONDEPR.	6,150,273.12					
TOTAL NONDEPRECIABLE PLANT		**7,275,500.34**					
DEPRECIABLE PLANT							
354.00 STRUCTURES AND IMPROVEMENTS							
PUMPING	60-S1	4,140,220.76	2,206,177	1,934,044	58,757	1.42	32.9
TREATMENT AND DISPOSAL	50-R2	23,612,096.91	15,064,379	8,547,718	322,175	1.36	26.5
GENERAL	50-R3	683,450.40	561,454	121,996	6,331	0.93	19.3
TOTAL ACCOUNT 354		28,435,768.07	17,832,010	10,603,758	387,263		
355.00 POWER GENERATING EQUIPMENT							
PUMPING	25-R2.5	448,198.28	211,438	236,760	31,820	7.10	7.4
TREATMENT AND DISPOSAL	25-R2.5	117,512.90	55,437	62,076	5,311	4.52	11.7
TOTAL ACCOUNT 355		565,711.18	266,875	298,836	37,131		
360.00 COLLECTION MAINS - FORCE	75-R2.5	3,528,570.99	1,347,825	2,180,746	48,763	1.38	44.7
361.00 COLLECTION MAINS - GRAVITY	75-R2.5	13,384,326.96	6,274,252	7,110,075	160,545	1.20	44.3
363.00 SERVICES	70-R4	3,238,602.82	1,695,436	1,543,167	37,343	1.15	41.3
364.00 METERS	25-S2.5	37,409.53	9,345	28,065	2,641	7.06	10.6
371.30 PUMPING EQUIPMENT							
PUMPING	25-L0.5	1,426,869.36	1,019,025	407,844	34,702	2.43	11.8
TOTAL ACCOUNT 371.3		1,426,869.36	1,019,025	407,844	34,702		
395.00 POWER OPERATED EQUIPMENT	20-L2.5	80,106.15	28,097	52,010	8,498	10.61	6.1
TOTAL DEPRECIABLE PLANT		**50,697,365.06**	**28,472,865**	**22,224,501**	**716,886**		
TOTAL WASTEWATER PLANT IN SERVICE		**58,977,747.44**	**28,472,865**	**22,224,501**	**716,886**		

AQUA PENNSYLVANIA, INC.
NEW GARDEN OPERATIONS

TABLE 2. AMORTIZATION OF EXPERIENCED NET SALVAGE

	2016		2017		2018		2019		2020			
ACCOUNT	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	NET SALVAGE	SALVAGE ACCRUAL
(1)	(2) -	(3) +	(4) -	(5) +	(6) -	(7) +	(8) -	(9) +	(10) -	(11) =	(12)*	(13)=(12)/5
354.20											-	0
354.30											-	0
354.40											-	0
361.00											-	0
363.00											-	0
371.30											-	0
380.00											-	0
TOTAL	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0**

* COLUMN (12) EQUALS THE SUMMATION OF COLUMNS (2) THROUGH (11).

PART II. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

AQUA PENNSYLVANIA, INC.
NEW GARDEN OPERATIONS

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

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT (2)-(3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1960	1,456,079	1,225,218	230,861	230,861	1.0
1970	5,533,750	5,047,760	485,990	716,851	3.2
1980	233,154	130,570	102,584	819,435	3.7
1989	6,894,653	4,618,614	2,276,039	3,095,474	13.9
1991	4,106,818	2,412,516	1,694,302	4,789,776	21.6
1992	245,224	121,750	123,474	4,913,249	22.1
1993	161,450	109,588	51,862	4,965,111	22.3
1994	38,707	18,356	20,351	4,985,463	22.4
1995	439,853	247,994	191,859	5,177,321	23.3
1996	1,302,521	548,038	754,483	5,931,804	26.7
1997	1,612,911	966,289	646,622	6,578,426	29.6
1998	10,000,366	5,800,841	4,199,525	10,777,951	48.5
1999	679,711	345,373	334,338	11,112,289	50.0
2000	3,949,284	1,452,446	2,496,838	13,609,126	61.2
2001	5,099,841	2,497,584	2,602,257	16,211,383	72.9
2002	177,513	60,669	116,844	16,328,228	73.5
2003	370,983	121,280	249,703	16,577,931	74.6
2004	281,332	85,072	196,260	16,774,191	75.5
2005	1,202,852	532,062	670,790	17,444,981	78.5
2006	2,740,710	989,202	1,751,508	19,196,489	86.4
2007	2,173,535	745,933	1,427,602	20,624,091	92.8
2008	367,748	93,235	274,513	20,898,604	94.0
2009	452,248	110,479	341,769	21,240,373	95.6
2010	186,268	35,929	150,339	21,390,712	96.3
2011	343,728	55,525	288,203	21,678,915	97.6
2012	589,141	88,960	500,181	22,179,096	99.8
2013	18,722	7,700	11,022	22,190,118	99.9
2015	25,438	2,740	22,698	22,212,816	100.0
2016	12,826	1,142	11,684	22,224,501	100.0
SUBTOTAL	50,697,365	28,472,865	22,224,501		
NONDEPRECIABLE	8,280,382				
TOTAL	58,977,747	28,472,865	22,224,501		

UTILITY PLANT IN SERVICE

AQUA PENNSYLVANIA, INC.
NEW GARDEN OPERATIONS

ACCOUNT 354.3 STRUCTURES AND IMPROVEMENTS - PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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-S1						
NET SALVAGE PERCENT.. 0						
1960	209,635.20	164,291	208,977	658	16.77	39
1989	673,673.23	359,337	457,075	216,598	27.77	7,800
1991	418,979.04	213,135	271,107	147,872	28.73	5,147
1995	216,271.32	99,139	126,104	90,167	30.43	2,963
1997	334,595.92	143,843	182,968	151,628	31.50	4,814
1999	234,745.98	94,462	120,155	114,591	32.30	3,548
2001	1,024,972.61	380,572	484,085	540,888	33.44	16,175
2007	1,027,347.46	279,644	355,706	671,642	36.76	18,271
	4,140,220.76	1,734,423	2,206,177	1,934,044		58,757

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.9 1.42

AQUA PENNSYLVANIA, INC.
NEW GARDEN OPERATIONS

ACCOUNT 354.4 STRUCTURES AND IMPROVEMENTS - TREATMENT AND DISPOSAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 50-R2						
NET SALVAGE PERCENT.. 0						
1970	3,202,170.84	2,583,832	3,202,171			
1989	2,641,725.92	1,585,300	1,988,647	653,079	21.16	30,864
1991	1,081,138.52	617,546	774,668	306,471	22.33	13,725
1993	161,450.02	87,361	109,588	51,862	23.53	2,204
1997	1,081,138.52	518,730	650,710	430,429	25.75	16,716
1998	9,882,044.26	4,586,257	5,753,135	4,128,909	26.27	157,172
2001	2,664,432.72	1,105,207	1,386,404	1,278,029	27.87	45,857
2005	1,003,489.70	344,598	432,274	571,216	30.12	18,965
2006	1,831,921.47	594,459	745,707	1,086,214	30.70	35,382
2008	48,227.42	13,836	17,356	30,871	31.69	974
2012	14,357.52	2,965	3,719	10,638	33.62	316
	23,612,096.91	12,040,091	15,064,379	8,547,718		322,175

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.5 1.36

AQUA PENNSYLVANIA, INC.
NEW GARDEN OPERATIONS

ACCOUNT 354.7 STRUCTURES AND IMPROVEMENTS - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 50-R3						
NET SALVAGE PERCENT.. 0						
1989	683,450.40	425,311	561,454	121,996	19.27	6,331
	683,450.40	425,311	561,454	121,996		6,331

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.3 0.93

AQUA PENNSYLVANIA, INC.
NEW GARDEN OPERATIONS

ACCOUNT 355.3 POWER GENERATING EQUIPMENT - PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 25-R2.5						
NET SALVAGE PERCENT.. 0						
1960	51,142.88	51,143	51,143			
1991	51,107.66	45,159	25,973	25,135	3.92	6,412
1995	43,299.13	36,012	20,712	22,587	5.21	4,335
1999	48,574.42	36,873	21,207	27,367	6.90	3,966
2001	131,434.43	93,713	53,898	77,536	7.95	9,753
2007	122,639.76	66,949	38,505	84,134	11.44	7,354
	448,198.28	329,849	211,438	236,760		31,820

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.4 7.10

AQUA PENNSYLVANIA, INC.
NEW GARDEN OPERATIONS

ACCOUNT 355.4 POWER GENERATING EQUIPMENT - TREATMENT AND DISPOSAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 25-R2.5						
NET SALVAGE PERCENT.. 0						
2006	63,731.12	36,754	32,547	31,184	10.83	2,879
2009	53,781.78	25,848	22,890	30,892	12.70	2,432
	117,512.90	62,602	55,437	62,076		5,311

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.7 4.52

AQUA PENNSYLVANIA, INC.
NEW GARDEN OPERATIONS

ACCOUNT 360 COLLECTION MAINS - FORCE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
1960	851,306.67	615,410	635,868	215,439	23.29	9,250
1980	233,153.53	126,369	130,570	102,584	34.44	2,979
1995	25,713.37	9,468	9,783	15,930	44.18	361
1996	318,567.32	113,537	117,311	201,256	44.69	4,503
1999	42,782.48	13,588	14,040	28,742	46.74	615
2000	102,970.47	31,200	32,237	70,733	47.74	1,482
2001	432,425.61	125,533	129,706	302,720	48.28	6,270
2003	30,094.19	7,960	8,225	21,869	49.36	443
2004	23,133.25	5,811	6,004	17,129	49.92	343
2005	66,694.26	15,753	16,277	50,417	50.92	990
2006	445,777.63	99,275	102,575	343,203	51.48	6,667
2007	45,976.90	9,609	9,928	36,049	52.04	693
2010	56,107.51	9,348	9,659	46,449	53.77	864
2011	291,076.83	44,273	45,745	245,332	54.35	4,514
2012	562,790.97	77,327	79,897	482,894	54.94	8,789
	3,528,570.99	1,304,461	1,347,825	2,180,746		48,763

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 44.7 1.38

AQUA PENNSYLVANIA, INC.
NEW GARDEN OPERATIONS

ACCOUNT 361 COLLECTION MAINS - GRAVITY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
1960	118,049.77	85,338	103,803	14,247	23.29	612
1970	2,003,366.11	1,280,952	1,558,120	445,246	28.62	15,557
1989	1,553,704.53	685,650	834,009	719,696	40.19	17,907
1991	2,374,710.72	989,067	1,203,078	1,171,633	41.68	28,110
1992	221,669.32	89,865	109,310	112,359	42.17	2,664
1994	22,606.90	8,586	10,444	12,163	43.68	278
1995	55,306.68	20,364	24,770	30,537	44.18	691
1996	810,865.81	288,993	351,524	459,342	44.69	10,278
1997	29,802.72	10,193	12,399	17,404	45.69	381
1998	106,666.16	35,189	42,803	63,863	46.21	1,382
1999	114,113.77	36,243	44,085	70,029	46.74	1,498
2000	3,673,576.19	1,113,094	1,353,942	2,319,634	47.74	48,589
2001	288,368.02	83,713	101,826	186,542	48.28	3,864
2002	111,967.70	31,071	37,794	74,174	48.82	1,519
2003	138,538.54	36,643	44,572	93,967	49.36	1,904
2004	230,061.57	57,791	70,296	159,766	49.92	3,200
2006	336,725.46	74,989	91,215	245,510	51.48	4,769
2007	446,716.86	93,364	113,566	333,151	52.04	6,402
2008	308,104.24	60,111	73,117	234,987	52.61	4,467
2009	304,830.00	55,174	67,112	237,718	53.18	4,470
2010	89,005.92	14,828	18,037	70,969	53.77	1,320
2011	45,569.97	6,931	8,430	37,140	54.35	683
	13,384,326.96	5,158,149	6,274,252	7,110,075		160,545

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 44.3 1.20

AQUA PENNSYLVANIA, INC.
NEW GARDEN OPERATIONS

ACCOUNT 363 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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-R4						
NET SALVAGE PERCENT.. 0						
1960	130,959.60	105,815	130,442	518	14.44	36
1970	328,213.54	233,196	287,469	40,745	20.68	1,970
1989	1,342,098.89	630,652	777,429	564,670	35.82	15,764
1991	48,213.78	21,373	26,347	21,867	37.36	585
1992	23,554.30	10,091	12,440	11,114	38.36	290
1994	16,100.51	6,418	7,912	8,189	40.36	203
1995	38,091.66	14,711	18,135	19,957	40.92	488
1996	173,088.06	64,250	79,203	93,885	41.92	2,240
1997	24,333.14	8,667	10,684	13,649	42.92	318
1998	11,655.12	3,977	4,903	6,752	43.92	154
1999	91,760.04	29,932	36,898	54,862	44.92	1,221
2000	172,737.04	53,756	66,267	106,470	45.92	2,319
2001	150,312.60	44,823	55,255	95,058	46.48	2,045
2002	65,545.63	18,556	22,875	42,671	47.48	899
2003	122,244.34	32,761	40,386	81,858	48.48	1,688
2004	28,136.82	7,116	8,772	19,365	49.48	391
2006	55,659.35	12,395	15,280	40,379	51.48	784
2007	242,843.24	50,414	62,147	180,696	52.48	3,443
2009	93,635.83	16,611	20,477	73,159	54.48	1,343
2010	41,154.90	6,679	8,233	32,922	55.48	593
2015	25,438.32	2,223	2,740	22,698	60.04	378
2016	12,826.11	926	1,142	11,684	61.04	191
	3,238,602.82	1,375,342	1,695,436	1,543,167		37,343

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 41.3 1.15

AQUA PENNSYLVANIA, INC.
NEW GARDEN OPERATIONS

ACCOUNT 364 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 25-S2.5						
NET SALVAGE PERCENT.. 0						
2001	3,399.59	2,498	1,134	2,266	7.13	318
2006	6,895.20	4,139	1,878	5,017	9.82	511
2007	8,617.41	4,894	2,221	6,396	10.46	611
2008	11,416.46	6,085	2,762	8,654	11.17	775
2011	7,080.87	2,975	1,350	5,731	13.45	426
	37,409.53	20,591	9,345	28,065		2,641

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.6 7.06

AQUA PENNSYLVANIA, INC.
NEW GARDEN OPERATIONS

ACCOUNT 371.3 PUMPING EQUIPMENT - PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 25-L0.5						
NET SALVAGE PERCENT.. 0						
1960	94,984.87	87,130	94,985			
1991	132,667.87	99,461	111,343	21,325	9.93	2,148
1995	61,170.51	43,315	48,490	12,681	10.61	1,195
1997	143,040.68	97,840	109,528	33,513	10.97	3,055
1999	147,733.82	97,357	108,988	38,746	11.25	3,444
2001	404,495.70	254,832	285,276	119,220	11.60	10,278
2005	132,667.87	74,599	83,511	49,157	12.26	4,010
2007	279,393.44	146,374	163,860	115,533	12.50	9,243
2012	11,992.79	4,774	5,344	6,649	13.23	503
2013	18,721.81	6,878	7,700	11,022	13.35	826
	1,426,869.36	912,560	1,019,025	407,844		34,702

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.8 2.43

AQUA PENNSYLVANIA, INC.
NEW GARDEN OPERATIONS

ACCOUNT 395 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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-L2.5						
NET SALVAGE PERCENT.. 0						
2003	80,106.15	59,575	28,097	52,010	6.12	8,498
	80,106.15	59,575	28,097	52,010		8,498

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.1 10.61

PART III. EXPERIENCED NET SALVAGE

AQUA PENNSYLVANIA, INC.
NEW GARDEN OPERATIONS

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2016 TRANSACTION YEAR				
2017 TRANSACTION YEAR				
2018 TRANSACTION YEAR				
2019 TRANSACTION YEAR				
2020 TRANSACTION YEAR				
TOTAL				

Exhibit No. 6-G, Part II
Docket No. R-2021-3027385
Docket No. R-2021-3027386
Witness: J. J. Spanos

AQUA PENNSYLVANIA, INC.

BRYN MAWR, PENNSYLVANIA

NEW GARDEN OPERATIONS

2022 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WASTEWATER PLANT
AS OF MARCH 31, 2022

Prepared by:

Gannett Fleming

Excellence Delivered ***As Promised***

Exhibit No. 6-G, Part II
Docket No. R-2021-3027385
Docket No. R-2021-3027386
Witness: J. J. Spanos

AQUA PENNSYLVANIA, INC.

Bryn Mawr, Pennsylvania

NEW GARDEN OPERATIONS

2022 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WASTEWATER PLANT
AS OF MARCH 31, 2022

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Camp Hill, Pennsylvania

Gannett Fleming

Excellence Delivered ***As Promised***

August 13, 2021

Aqua Pennsylvania, Inc.
762 Lancaster Avenue
Bryn Mawr, PA 19010

Attention: William C. Packer
Vice President, Regulatory Accounting & Regional Controller

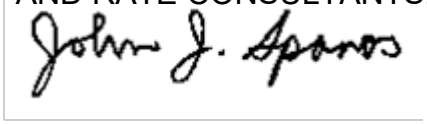
Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to wastewater plant as of March 31, 2022 for the New Garden Operations. The results of our study as of March 31, 2022, are presented in the attached report. The results of our study as of March 31, 2021, are presented in our report, "2021 Depreciation Study - Calculated Annual Depreciation Accruals Related to Wastewater Plant as of March 31, 2021." The same methods, procedures and estimates are used in both studies.

The attached report sets forth a description of the methods and procedures upon which the studies were based, the estimates of survivor curves, and the calculated annual depreciation as of March 31, 2022.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC



JOHN J. SPANOS
President

JJS:mle

067880.100

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PART I. INTRODUCTION

AQUA PENNSYLVANIA, INC.

DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study for Aqua Pennsylvania, Inc. to determine the annual depreciation accrual rates and amounts applicable to the original cost of wastewater plant as of March 31, 2022 for the New Garden Operations system. The rates and amounts are based on the straight line remaining life method of depreciation. This report also describes the concepts, methods and judgments which underlie the recommended annual depreciation accrual rates related to wastewater plant in service as of March 31, 2022.

Part I, Introduction, contains statements with respect to the basis of the study and the development of net original cost. Part II, Estimation of Survivor Curves, presents descriptions of the considerations and methods used in the service life study. Part III, Service Life Considerations, presents the results of the average service life analysis. Part IV, Calculation of Annual and Accrued Depreciation, describes the procedures used in the calculation of group depreciation. Part V, Results of Study, presents summaries by depreciable group of annual depreciation accrual rates and amounts, as well as composite remaining lives. Part VI, Service Life Statistics presents the statistical analysis of service life estimates, Part VII, Detailed Depreciation Calculations presents the detailed tabulations of annual depreciation and Part VIII, Experienced and Estimated Net Salvage presents the cost of removal and gross salvage recorded for the period 2017-2021.

BASIS OF THE STUDY

The purpose of the depreciation study was to determine the annual depreciation accruals applicable to the original cost of wastewater plant in service as of March 31, 2022. For most accounts, the straight line remaining life method using attained ages, the book depreciation reserve and estimated survivor curves, was the basis for the calculation of annual depreciation. For certain accounts, the annual and accrued amortization amounts were based on the age of the property and the selected amortization period.

The survivor curve estimates were based on judgment which incorporated (1) analyses of historical data related to wastewater property for all wastewater systems; (2) consideration of the character, use and location of the property; (3) probable future events and management plans; and (4) a general knowledge of wastewater property lives. The use of Iowa type survivor curves is a generally-accepted method of estimating average service life when the actual lives of individual property units are dispersed.

PART II. ESTIMATION OF SURVIVOR CURVES

PART II. ESTIMATION OF SURVIVOR CURVES

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

SURVIVOR CURVES

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

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

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

Iowa Type Curves

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

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125.

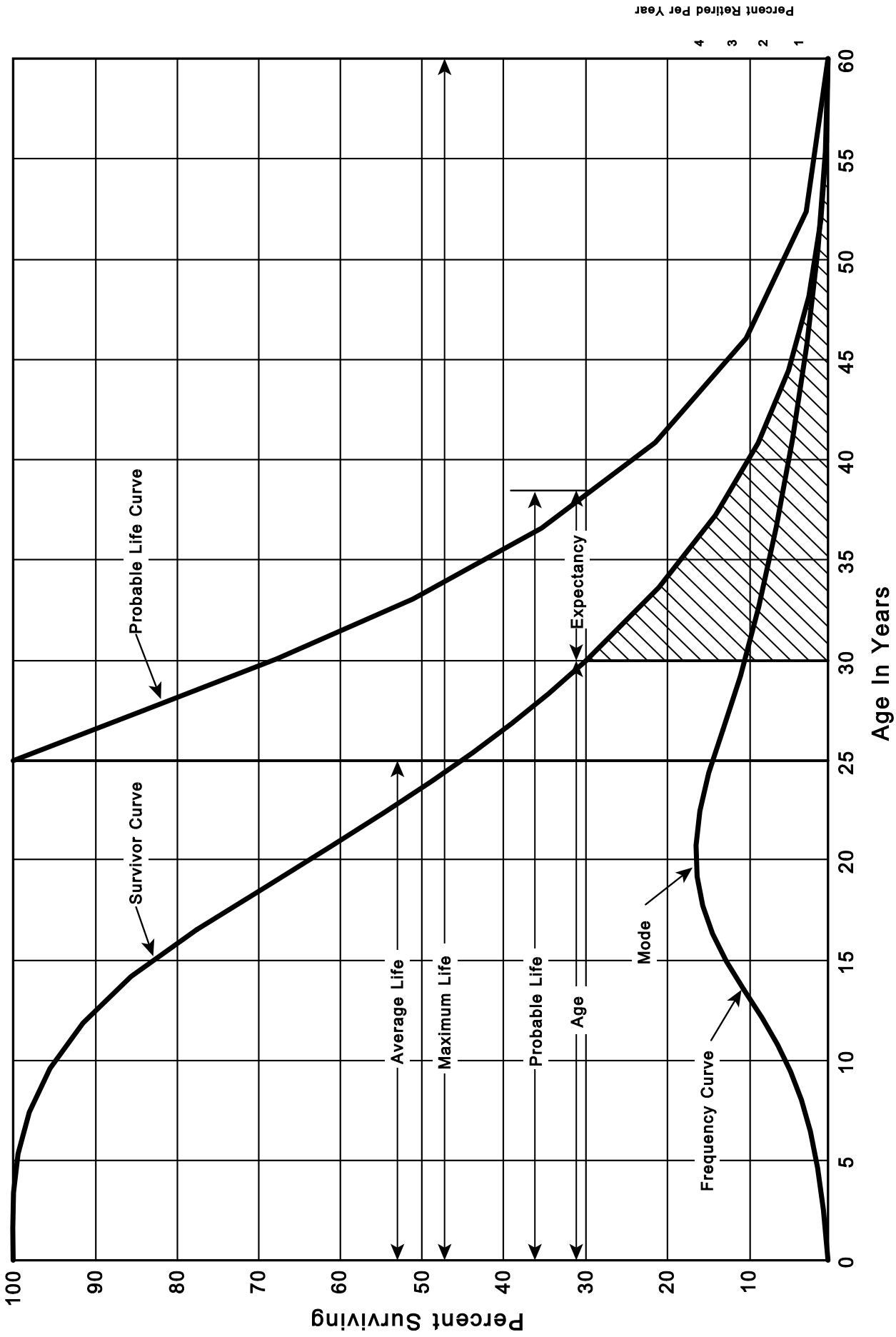


Figure 1. A Typical Survivor Curve and Derived Curves

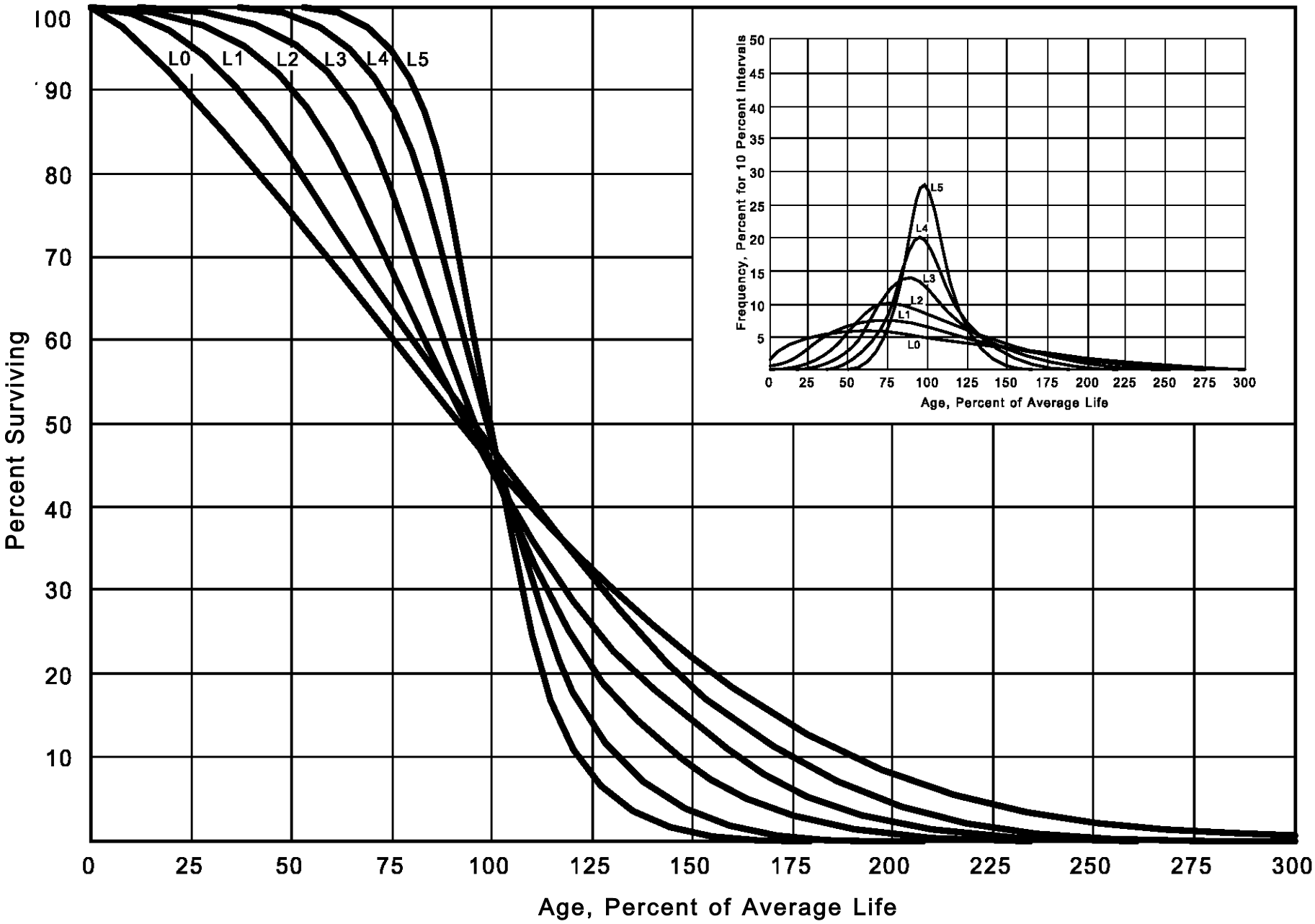


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

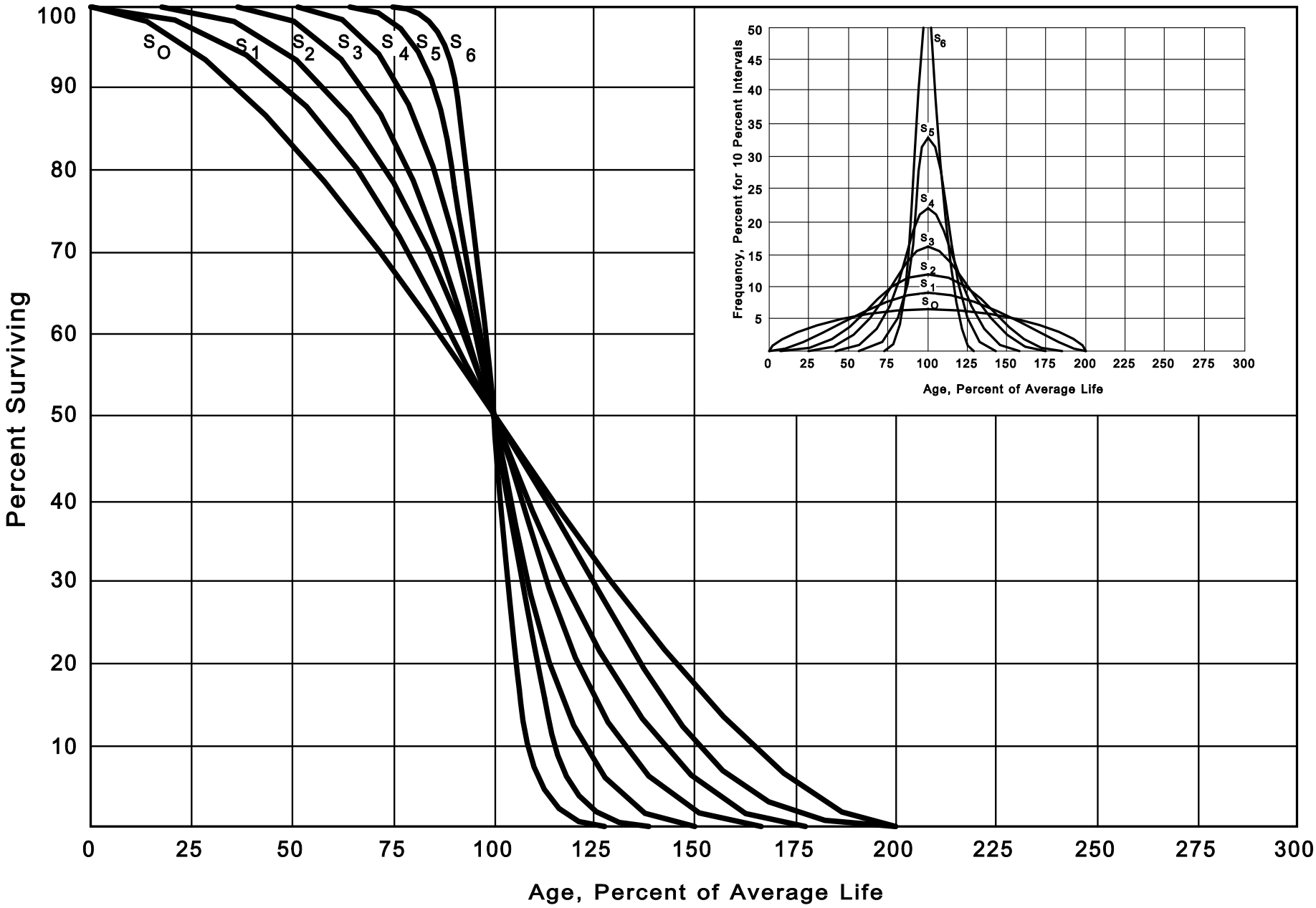


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

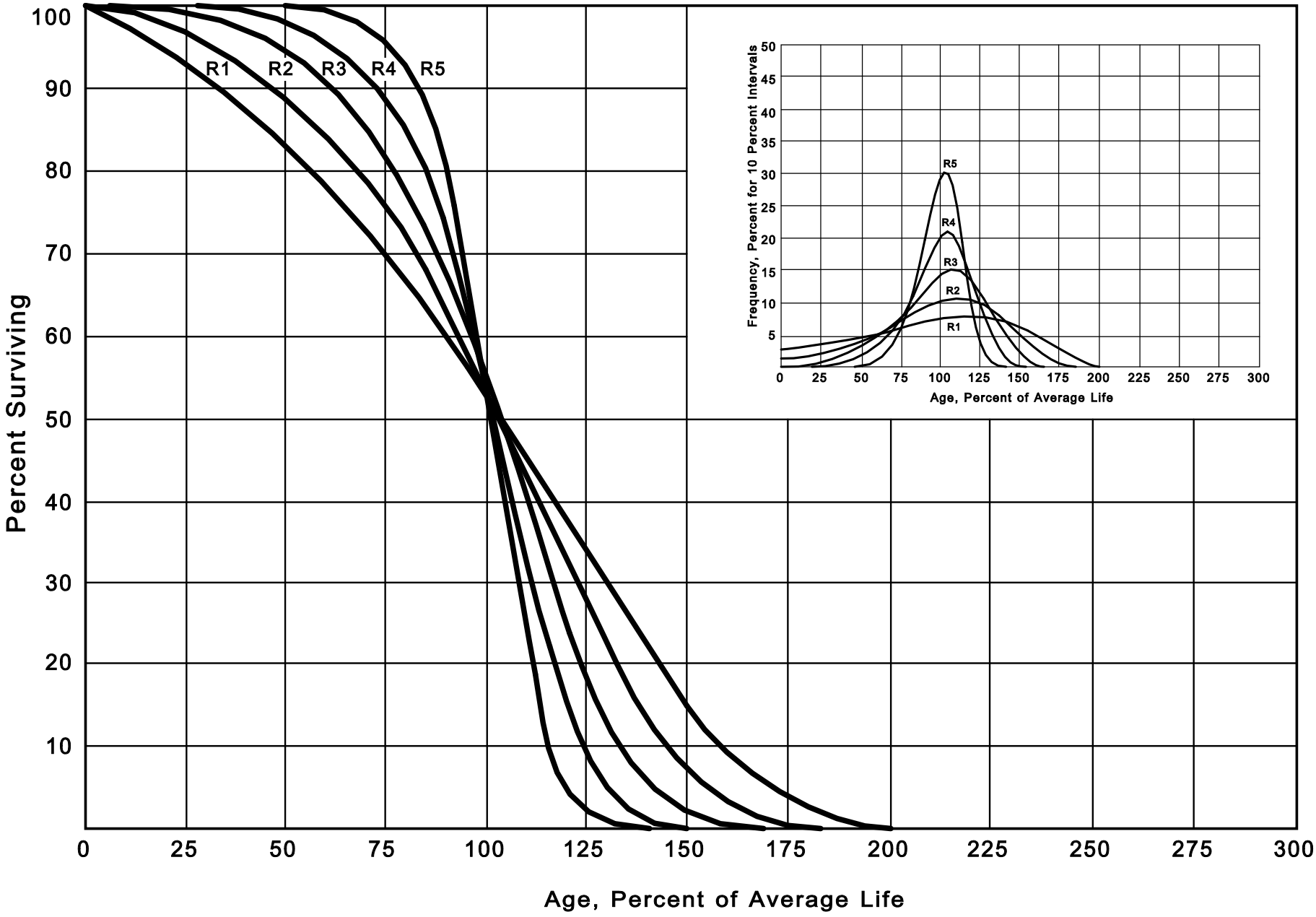


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

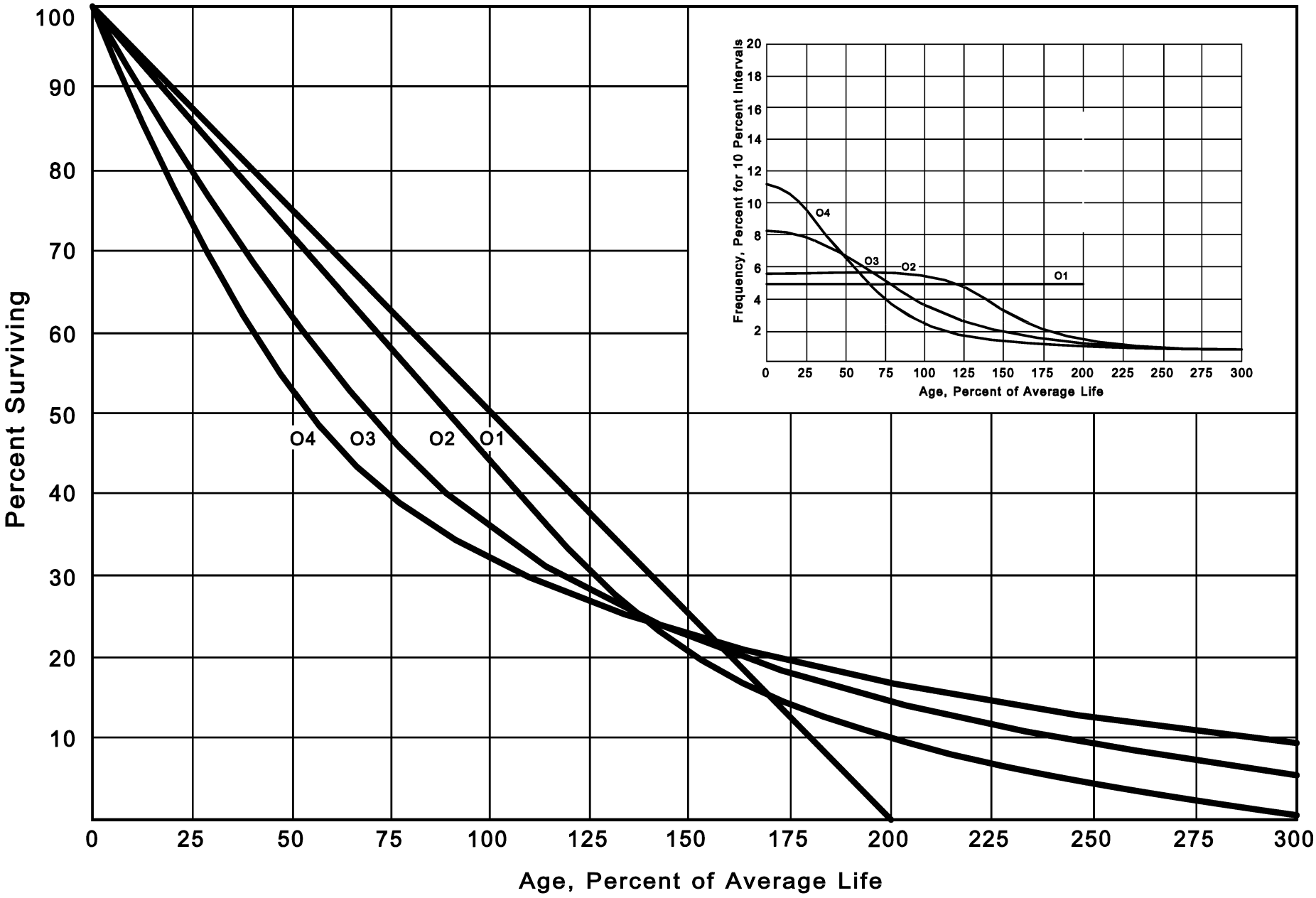


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."[1] In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student submitted a thesis presenting his development of the fourth family consisting of the four O type survivor curves.

Retirement Rate Method of Analysis

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

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

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

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

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

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

Schedules of Annual Transactions in Plant Records

The property group used to illustrate the retirement rate method is observed for the experience band 2011-2020 for which there were placements during the years 2006-2020. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, $10,000 of the dollars invested in 2006 were retired in 2011. The $10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of $143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2011 retirements of 2006 installations and ending with the 2020 retirements of the 2015 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

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

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2011-2020
SUMMARIZED BY AGE INTERVAL

Experience Band 2011-2020

Placement Band 2006-2020

Year Placed	Retirements, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2006	10	11	12	13	14	16	23	24	25	26	26	13½-14½
2007	11	12	13	15	16	18	20	21	22	19	44	12½-13½
2008	11	12	13	14	16	17	19	21	22	18	64	11½-12½
2009	8	9	10	11	11	13	14	15	16	17	83	10½-11½
2010	9	10	11	12	13	14	16	17	19	20	93	9½-10½
2011	4	9	10	11	12	13	14	15	16	20	105	8½-9½
2012		5	11	12	13	14	15	16	18	20	113	7½-8½
2013			6	12	13	15	16	17	19	19	124	6½-7½
2014				6	13	15	16	17	19	19	131	5½-6½
2015					7	14	16	17	19	20	143	4½-5½
2016						8	18	20	22	23	146	3½-4½
2017							9	20	22	25	150	2½-3½
2018								11	23	25	151	1½-2½
2019									11	24	153	½-1½
2020										13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606	

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2011-2020
SUMMARIZED BY AGE INTERVAL

Experience Band 2011-2020 Placement Band 2006-2020

Year Placed	Acquisitions, Transfers and Sales, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2006	-	-	-	-	-	-	60[a]	-	-	-	-	13½-14½
2007	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2008	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2009	-	-	-	-	-	-	-	(5)[b]	-	-	60	10½-11½
2010	-	-	-	-	-	-	-	6[a]	-	-	-	9½-10½
2011	-	-	-	-	-	-	-	-	-	-	(5)	8½-9½
2012		-	-	-	-	-	-	-	-	-	6	7½-8½
2013			-	-	-	-	-	-	-	-	-	6½-7½
2014				-	-	-	-	(12)[b]	-	-	-	5½-6½
2015					-	-	-	-	22[a]	-	-	4½-5½
2016						-	-	(19)[b]	-	-	10	3½-4½
2017							-	-	-	-	-	2½-3½
2018								-	-	(102)[c]	(121)	1½-2½
2019									-	-	-	½-1½
2020											-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)	

[a] Transfer Affecting Exposures at Beginning of Year

[b] Transfer Affecting Exposures at End of Year

[c] Sale with Continued Use

Parentheses Denote Credit Amount.

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

Schedule of Plant Exposed to Retirement

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2011 through 2020 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2016 are calculated in the following manner:

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

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
JANUARY 1 OF EACH YEAR 2011-2020
SUMMARIZED BY AGE INTERVAL

Experience Band 2011-2020

Placement Band 2006-2020

Year Placed	Exposures, Thousands of Dollars Annual Survivors at the Beginning of the Year 2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Total at Beginning of Age Interval	Age Interval
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2006	255	245	234	222	209	195	239	216	192	167	167	13½-14½
2007	279	268	256	243	228	212	194	174	153	131	323	12½-13½
2008	307	296	284	271	257	241	224	205	184	162	531	11½-12½
2009	338	330	321	311	300	289	276	262	242	226	823	10½-11½
2010	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
2011	420[a]	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2012		460[a]	455	444	432	419	405	390	374	356	1,952	7½-8½
2013			510[a]	504	492	479	464	448	431	412	2,463	6½-7½
2014				580[a]	574	561	546	530	501	482	3,057	5½-6½
2015					660[a]	653	639	623	628	609	3,789	4½-5½
2016						750[a]	742	724	685	663	4,332	3½-4½
2017							850[a]	841	821	799	4,955	2½-3½
2018								960[a]	949	926	5,719	1½-2½
2019									1,080[a]	1,069	6,579	½-1½
2020										1,220[a]	7,490	0-½
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780	

[a]Additions during the year

For the entire experience band 2011-2020, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

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

Original Life Table

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

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

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

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

Experience Band 2011-2020 Placement Band 2006-2020

(Exposure and Retirement Amounts are in Thousands of Dollars)

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

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.
Column 3 from Schedule 1, Column 12, Retirements for Each Year.
Column 4 = Column 3 Divided by Column 2.
Column 5 = 1.0000 Minus Column 4.
Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

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

Smoothing the Original Survivor Curve

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

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

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

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

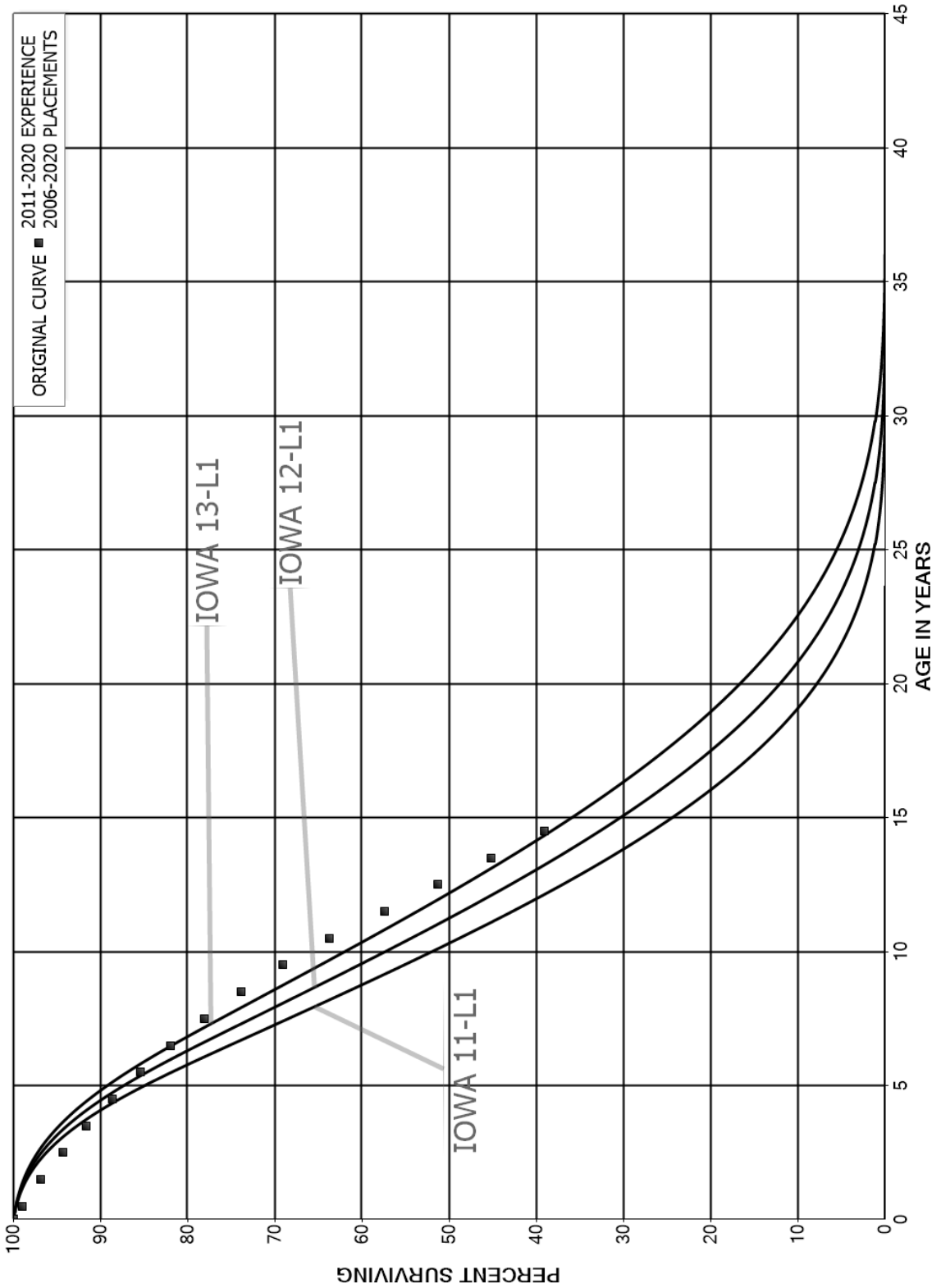


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

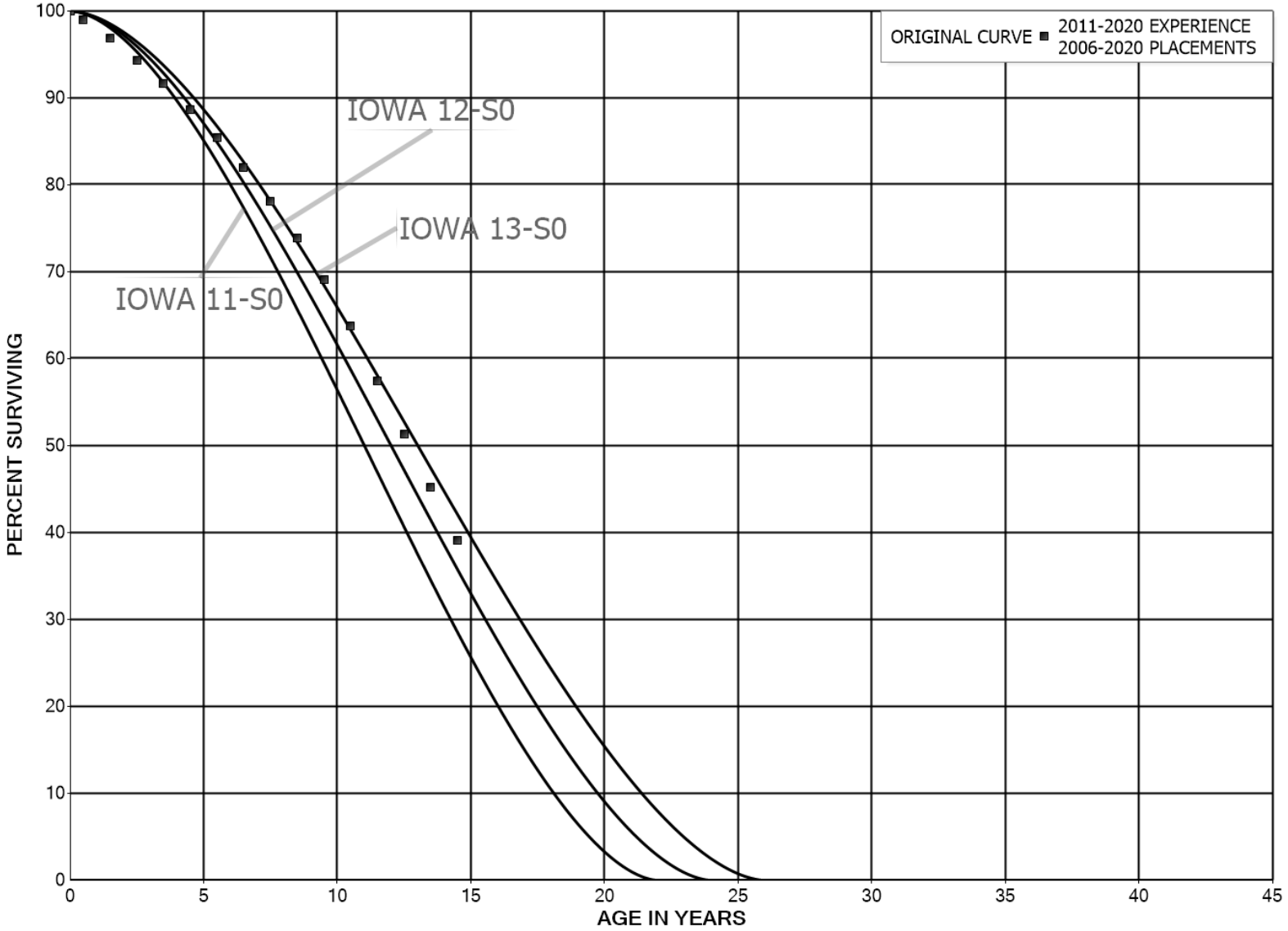


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

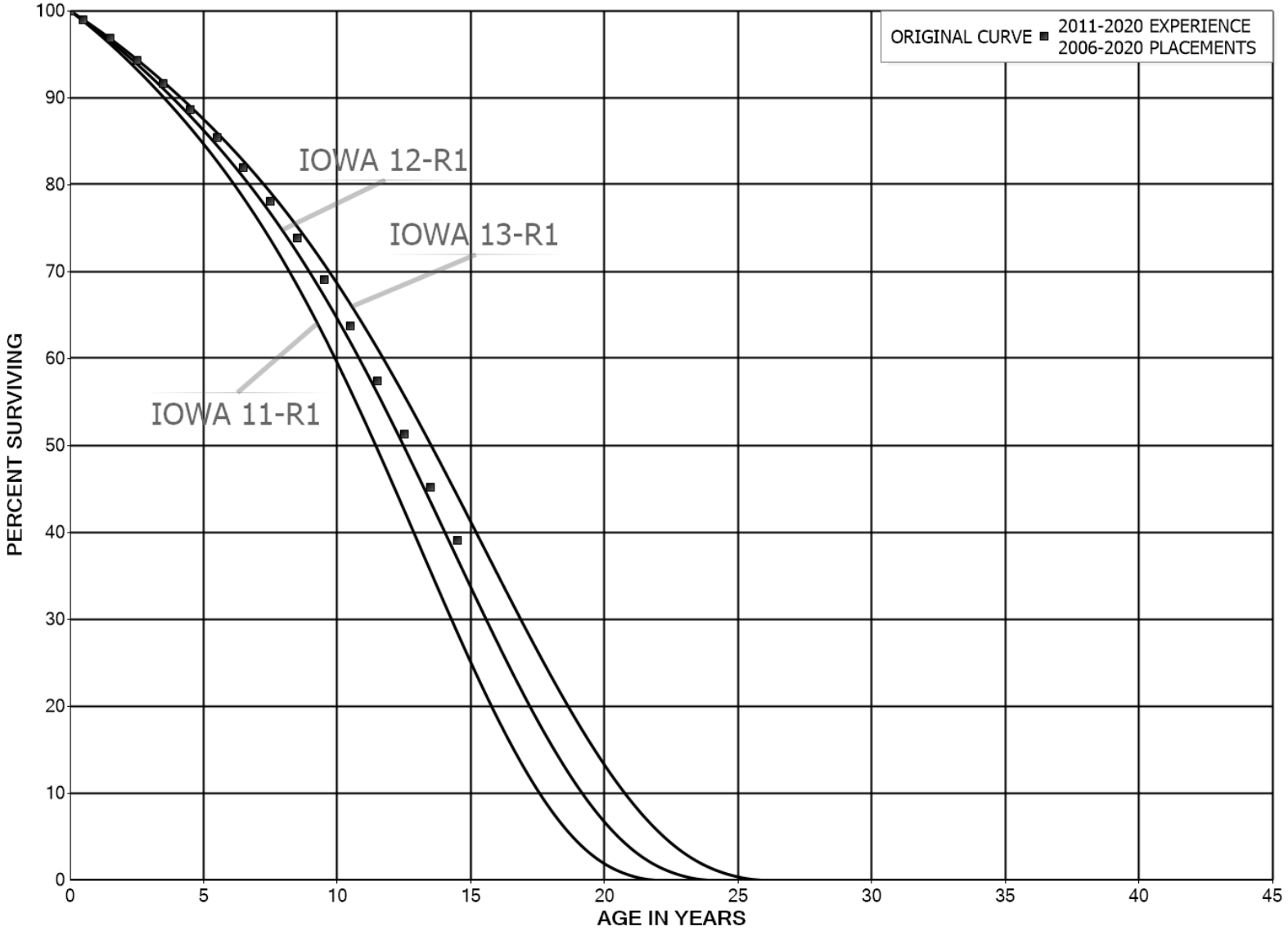
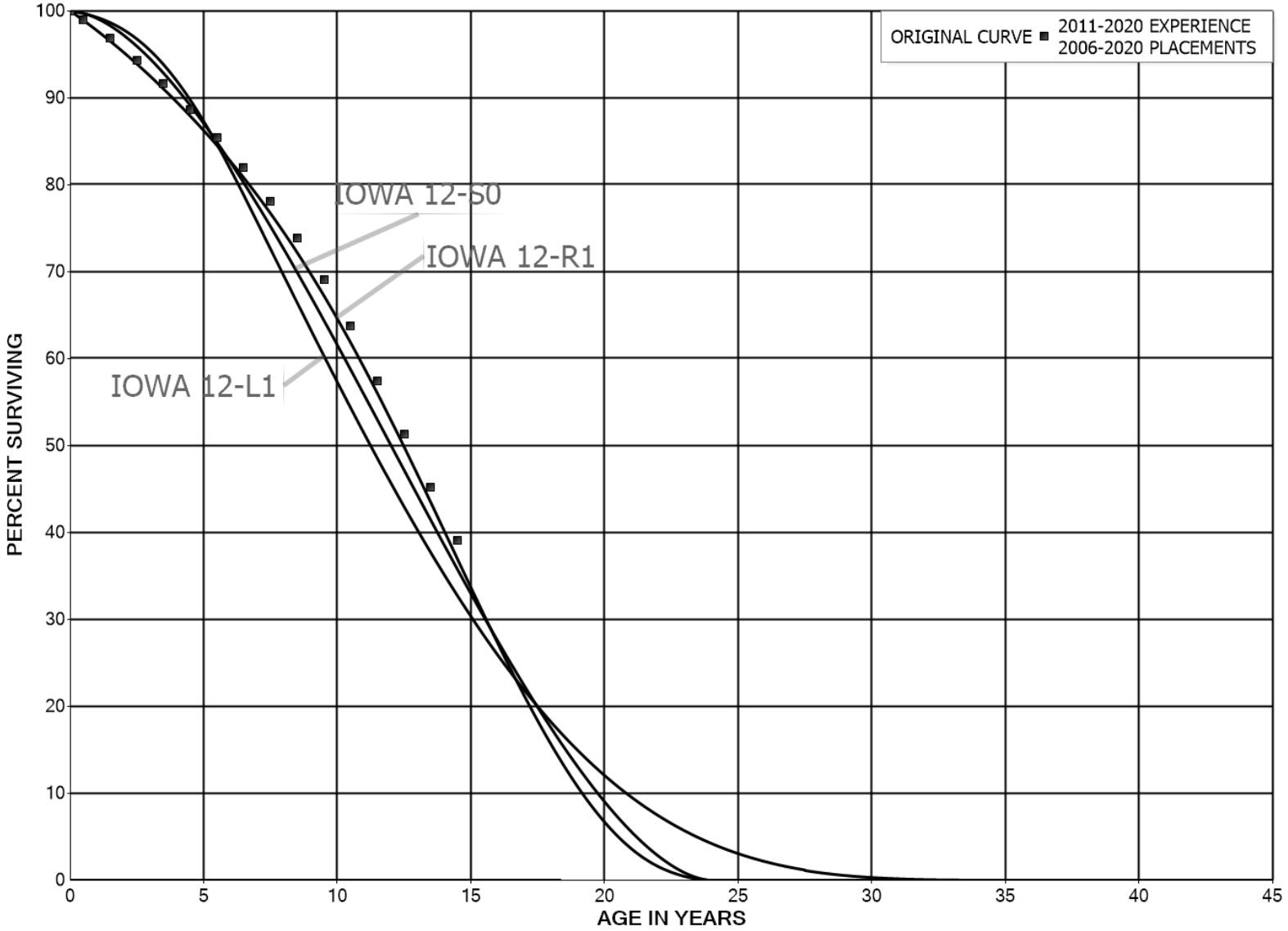


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

Judgments

The survivor curve estimates were based on judgment which considered factors including statistical analyses of retirements, Company policies and outlook as determined during discussions with management, and survivor curve estimates from previous studies of the other Aqua Pennsylvania wastewater systems. For depreciable groups which consist of numerous similar items of property, the distribution of the lives of the units in the group was judged on the basis of an average survival pattern for the entire group.

The amortization period selected for general plant Account 393 is discussed in the section, “Amortization of General Plant Accounts.”

PART IV. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

PART IV. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

BOOK RESERVE

The book reserve as of March 31, 2021, is the result of a bringforward of the book reserves established by the Commission for the New Garden wastewater operations at the time of acquisition. The projected book reserve as of March 31, 2022, is a bringforward of the March 31, 2021 book reserve based on projected accruals, retirements, cost of removal, salvage and other credits.

CALCULATION OF DEPRECIATION

The annual depreciation accruals as of March 31, 2022, are based on the straight line remaining life method and the equal life group procedure. For the purpose of calculating the remaining life accruals as of March 31, 2022, the book reserve is allocated among vintages in proportion to the calculated accrued depreciation as of March 31, 2022.

Group Depreciation Procedures

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

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

the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life.

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

Remaining Life Annual Accruals

For the purpose of calculating remaining life accrual rates as of March 31, 2022, the estimated book depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation based on the equal life group procedure follow. The detailed calculations are set forth in the Results of Study section of the report.

Equal Life Group Procedure

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

$$\text{Composite Remaining Life} = \frac{\sum(\frac{\text{Book Cost}}{\text{Life}} \text{ x Remaining Life})}{\sum \frac{\text{Book Cost}}{\text{Life}}}.$$

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

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

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

or

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

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

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

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

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

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

AMORTIZATION OF GENERAL PLANT ACCOUNTS

In order to use a more efficient and cost effective accounting process for equipment recorded in general plant Account 393; amounts capitalized in this account are amortized rather than depreciated. Amortization as defined in the Uniform System of Accounts is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized.

The primary reasons for the amortization of certain general plant accounts is that the effort required to unitize additions, periodically inventory equipment and determine amounts to be retired for equipment recorded in these accounts is disproportionate to the original cost of the equipment when compared to other wastewater plant accounts.

Accounting for such equipment using an amortization concept consists of capitalization of amounts to these accounts based on the same criteria as used previously

under depreciation accounting, amortization of the asset over a fixed period, retirement of the equipment at the end of the amortization period and recognition of any net salvage related to disposition of equipment in these accounts as a gain or loss. For equipment in these accounts that was placed in service prior to implementation of amortization accounting, the net book value by vintage amortized over the remaining amortization period specified for each account and the original cost will be retired at the end of this period.

The amortization periods selected for each account or subaccount are based on a review of the existing depreciation rates for the accounts, typical service lives used for each type of equipment and a consideration of the period during which it is anticipated that most of the benefit of the equipment will be realized. The amortization periods are as follows:

Account Number	Description	Amortization Period, Years
393	Tools, Shop and Garage Equipment	20

NET SALVAGE

Experienced net salvage is incorporated in the results of the study as it was reported on the Company's books and records for the period January 1, 2017 through March 31, 2021 and estimated for the period April 1, 2021 through December 31, 2021. The calculation of the amortization is shown in Table 4 on page V-7. The amounts of gross salvage and removal cost by account for each year are set forth in the section beginning on page VIII-2.

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

PART V. RESULTS OF STUDY

PART V. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Table 1 summarizes the results of the depreciation study which sets forth, by depreciable group, the estimated survivor curve, calculated annual accruals and book reserve related to net original cost and the annual amortization of net salvage. Table 2 presents the bringforward to March 31, 2022 of the book reserve as of March 31, 2021. Table 3 sets forth the calculation of estimated depreciation accruals for the twelve months ended March 31, 2022. Table 4 presents the amortization of experienced and estimated net salvage, by account, based on the five-year period, 2017-2021. The total amortization amount is incorporated in the total annual accrual in Table 1.

DESCRIPTION OF DETAILED TABULATIONS

Supporting statistical data for the estimates of average service lives and survivor curves, the annual depreciation calculations, and gross salvage and cost of removal for the years 2017-2021 are presented in three sections.

The section beginning on page VI-2 sets forth, for each depreciable group analyzed by the retirement rate method, a chart depicting the original and estimated survivor curves followed by a tabular presentation of the original life table plotted on the chart. A cumulative summary, by year installed, for utility plant and the supporting data for the original cost depreciation calculations are presented in the section beginning on page VII-3. The tabulations of experienced and estimated net salvage, by year and account for the five-year period 2017-2021, are presented in the section beginning on page VIII-2.

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

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

Detailed tabulations setting forth the cost of removal, gross salvage and net salvage amounts, by account and year, are presented in the third section. The net salvage amounts, by account and year, are carried forward to Table 4, which presents the five-year amortization of net salvage.

AQUA PENNSYLVANIA, INC.
NEW GARDEN OPERATIONS

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF MARCH 31, 2022

DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF MARCH 31, 2022	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
INTANGIBLE PLANT							
351.00 ORGANIZATION	NONDEPR.	1,004,882.04					
TOTAL INTANGIBLE PLANT		**1,004,882.04**					
NONDEPRECIABLE PLANT							
353.30 LAND AND LAND RIGHTS - PUMPING	NONDEPR.	1,125,227.22					
353.40 LAND AND LAND RIGHTS - TREATMENT AND DISPOSAL	NONDEPR.	6,150,273.12					
TOTAL NONDEPRECIABLE PLANT		**7,275,500.34**					
DEPRECIABLE PLANT							
354.00 STRUCTURES AND IMPROVEMENTS							
PUMPING	60-S1	4,165,068.86	2,262,449	1,902,620	58,470	1.40	32.5
TREATMENT AND DISPOSAL	50-R2	23,784,528.39	15,363,217	8,421,312	322,351	1.36	26.1
GENERAL	50-R3	683,386.01	567,730	115,656	6,154	0.90	18.8
TOTAL ACCOUNT 354		28,632,983.26	18,193,396	10,439,588	386,975		
355.00 POWER GENERATING EQUIPMENT							
PUMPING	25-R2.5	448,198.28	243,260	204,938	29,216	6.52	7.0
TREATMENT AND DISPOSAL	25-R2.5	117,512.90	60,749	56,764	5,129	4.36	11.1
TOTAL ACCOUNT 355		565,711.18	304,009	261,702	34,345		
360.00 COLLECTION MAINS - FORCE	75-R2.5	3,661,322.92	1,330,187	2,331,136	51,964	1.42	44.9
361.00 COLLECTION MAINS - GRAVITY	75-R2.5	13,384,326.96	6,434,864	6,949,463	159,235	1.19	43.6
363.00 SERVICES	70-R4	3,243,751.22	1,732,487	1,511,265	37,399	1.15	40.4
364.00 METERS	25-S2.5	75,613.78	(13,961)	89,575	5,042	6.67	17.8
371.30 PUMPING EQUIPMENT							
PUMPING	25-L0.5	1,426,869.36	1,053,698	373,171	32,197	2.26	11.6
TOTAL ACCOUNT 371.3		1,426,869.36	1,053,698	373,171	32,197		
380.00 TREATMENT AND DISPOSAL EQUIPMENT	40-S0	345,820.45	(21,016)	366,836	15,054	4.35	24.4
393.00 TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	10,270.00	257	10,013	516	*	19.4
395.00 POWER OPERATED EQUIPMENT	20-L2.5	80,106.15	36,596	43,510	7,252	9.05	6.0
TOTAL DEPRECIABLE PLANT		**51,426,775.28**	**29,050,517**	**22,376,259**	**729,979**		
AMORTIZATION OF NET SALVAGE					**1,138**		
TOTAL WASTEWATER PLANT		**59,707,157.66**	**29,050,517**	**22,376,259**	**731,117**		

* ACCRUALS CALCULATED FOR EACH ASSET BY THE COMPANY'S PROPERTY RECORD SYSTEM USING THE AMORTIZATION PERIOD SET FORTH IN COLUMN 2.

AQUA PENNSYLVANIA, INC.
NEW GARDEN OPERATIONS

TABLE 2. BRINGFORWARD TO MARCH 31, 2022 OF THE BOOK RESERVE AS OF MARCH 31, 2021

ACCOUNT	BOOK RESERVE AS OF MARCH 31, 2021		DEPRECIATION ACCRUALS		AMORTIZATION OF NET SALVAGE		PROJECTED RETIREMENTS		PROJECTED GROSS SALVAGE		PROJECTED COST OF REMOVAL		BOOK RESERVE AS OF MARCH 31, 2022
(1)	(2)	+	(3)	+	(4)	-	(5)	+	(6)	-	(7)	=	(8)
354.30	2,206,177		58,968		14		2,333				377		2,262,449
354.40	15,064,379		322,297		179		18,872				4,766		15,363,217
354.70	561,454		6,356				80						567,730
355.30	211,438		31,822										243,260
355.40	55,437		5,312										60,749
360.00	1,347,825		49,610				67,248						1,330,187
361.00	6,274,252		160,612										6,434,864
363.00	1,695,436		37,274		2		184				40		1,732,487
364.00	9,345		3,990				27,296						(13,961)
371.30	1,019,025		34,673										1,053,698
380.00	0		5,723		90		24,430				2,400		(21,016)
393.00	0		257										257
395.00	28,097		8,499										36,596
TOTAL	**28,472,865**		**725,392**		**285**		**140,443**		**0**		**7,583**		**29,050,517**

AQUA PENNSYLVANIA, INC.
NEW GARDEN OPERATIONS

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED MARCH 31, 2022

	ACCOUNT	ORIGINAL COST AS OF MARCH 31, 2021	ORIGINAL COST AS OF MARCH 31, 2022	ANNUAL ACCRUAL RATE		ANNUAL ACCRUAL AMOUNT
	(1)	(2)	(3)	(4)		(5)
UTILITY PLANT IN SERVICE						
354.30	STRUCTURES AND IMPROVEMENTS - PUMPING	4,140,220.76	4,165,068.86	1.42		58,968
354.40	STRUCTURES AND IMPROVEMENTS - TREATMENT AND DISPOSAL	23,612,096.91	23,784,528.39	1.36		322,297
354.70	STRUCTURES AND IMPROVEMENTS - GENERAL	683,450.40	683,386.01	0.93		6,356
355.30	POWER GENERATING EQUIPMENT - PUMPING	448,198.28	448,198.28	7.10		31,822
355.40	POWER GENERATING EQUIPMENT - TREATMENT AND DISPOSAL	117,512.90	117,512.90	4.52		5,312
360.00	COLLECTION MAINS - FORCE	3,528,570.99	3,661,322.92	1.38		49,610
361.00	COLLECTION MAINS - GRAVITY	13,384,326.96	13,384,326.96	1.20		160,612
363.00	SERVICES	3,238,602.82	3,243,751.22	1.15		37,274
364.00	METERS	37,409.53	75,613.78	7.06		3,990
371.30	PUMPING EQUIPMENT - PUMPING	1,426,869.36	1,426,869.36	2.43		34,673
380.00	TREATMENT AND DISPOSAL EQUIPMENT	0.00	345,820.45	3.31	*	5,723
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	0.00	10,270.00	5.00	**	257
395.00	POWER OPERATED EQUIPMENT	80,106.15	80,106.15	10.61		8,499
	TOTAL PLANT IN SERVICE	**50,697,365.06**	**51,426,775.28**			**725,392**

* ACCRUAL RATE BASED ON ALL OTHER CALCULATION
** ACCRUAL RATE BASED ON AMORTIZATION PERIOD

AQUA PENNSYLVANIA, INC.
NEW GARDEN OPERATIONS

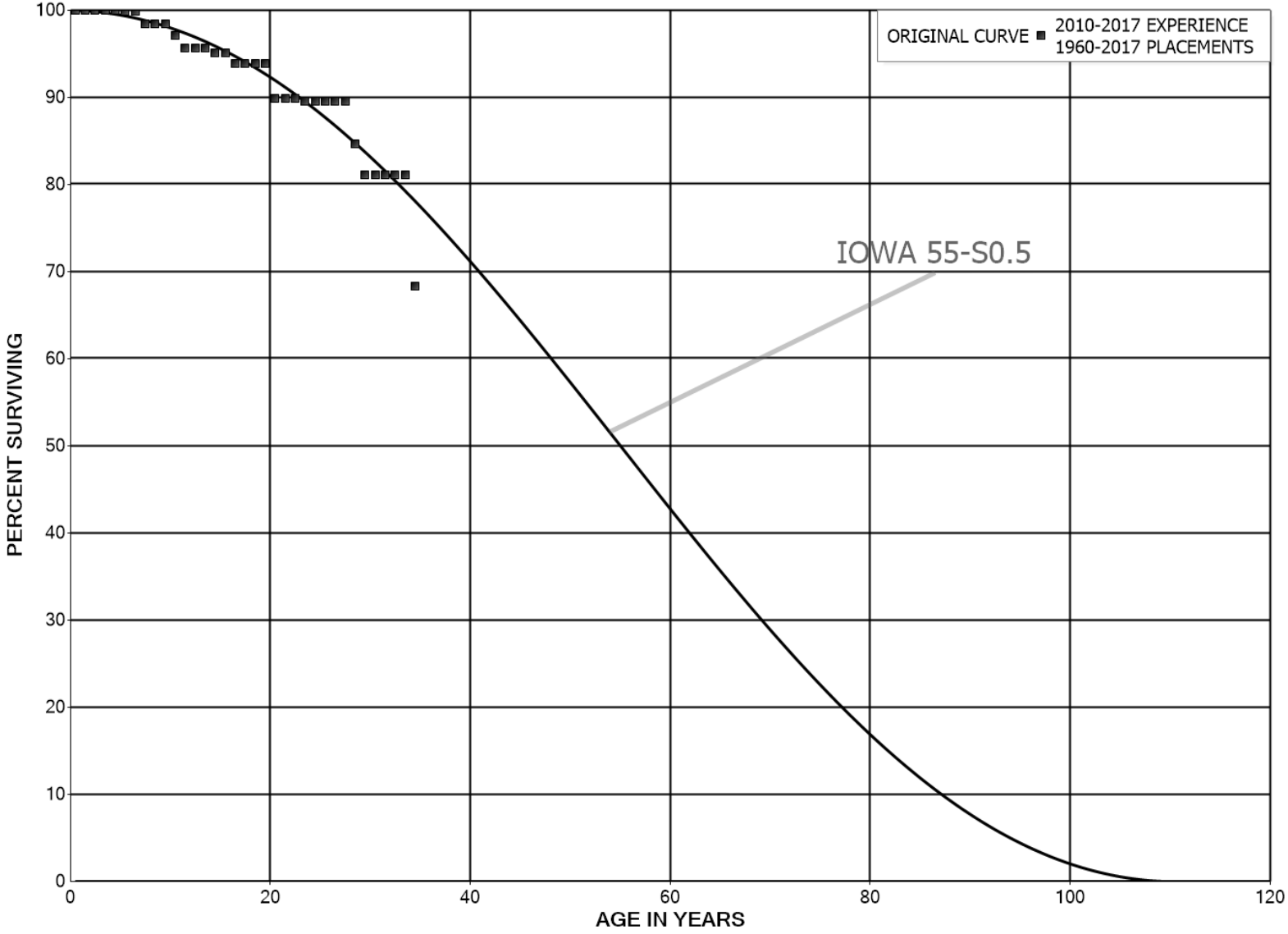
TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

	2017		2018		2019		2020		2021			
ACCOUNT	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	NET SALVAGE	SALVAGE ACCRUAL
(1)	(2) -	(3) +	(4) -	(5) +	(6) -	(7) +	(8) -	(9) +	(10) -	(11) =	(12)*	(13)=(12)/5
354.30										282.71	(282.71)	(57)
354.40										3,574.60	(3,574.60)	(715)
363.00										29.90	(29.90)	(6)
380.00										1,799.76	(1,799.76)	(360)
TOTAL	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**5,686.97**	**(5,686.97)**	**(1,138)**

* COLUMN (12) EQUALS THE SUMMATION OF COLUMNS (2) THROUGH (11).

PART VI. SERVICE LIFE STATISTICS

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNT 354.2 STRUCTURES AND IMPROVEMENTS - COLLECTION
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 354.2 STRUCTURES AND IMPROVEMENTS - COLLECTION

ORIGINAL LIFE TABLE

PLACEMENT BAND 1960-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,257,381		0.0000	1.0000	100.00
0.5	2,098,467		0.0000	1.0000	100.00
1.5	1,878,564		0.0000	1.0000	100.00
2.5	1,878,564		0.0000	1.0000	100.00
3.5	3,297,881		0.0000	1.0000	100.00
4.5	3,313,109	5,669	0.0017	0.9983	100.00
5.5	3,307,440		0.0000	1.0000	99.83
6.5	3,293,581	45,724	0.0139	0.9861	99.83
7.5	2,386,087		0.0000	1.0000	98.44
8.5	2,456,269		0.0000	1.0000	98.44
9.5	2,617,044	36,966	0.0141	0.9859	98.44
10.5	1,202,343	18,469	0.0154	0.9846	97.05
11.5	1,247,585		0.0000	1.0000	95.56
12.5	1,267,560		0.0000	1.0000	95.56
13.5	1,267,560	6,016	0.0047	0.9953	95.56
14.5	1,306,451	536	0.0004	0.9996	95.11
15.5	1,293,169	16,982	0.0131	0.9869	95.07
16.5	301,494		0.0000	1.0000	93.82
17.5	171,166		0.0000	1.0000	93.82
18.5	170,707		0.0000	1.0000	93.82
19.5	106,996	4,502	0.0421	0.9579	93.82
20.5	75,352		0.0000	1.0000	89.87
21.5	175,864		0.0000	1.0000	89.87
22.5	130,958	517	0.0039	0.9961	89.87
23.5	130,441		0.0000	1.0000	89.52
24.5	130,441		0.0000	1.0000	89.52
25.5	99,995		0.0000	1.0000	89.52
26.5	112,249		0.0000	1.0000	89.52
27.5	112,249	6,192	0.0552	0.9448	89.52
28.5	106,058	4,413	0.0416	0.9584	84.58
29.5	12,254		0.0000	1.0000	81.06
30.5	12,254		0.0000	1.0000	81.06
31.5	12,254		0.0000	1.0000	81.06
32.5	12,254		0.0000	1.0000	81.06
33.5	12,254	1,937	0.1581	0.8419	81.06
34.5					68.25
35.5					
36.5					
37.5					
38.5					

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

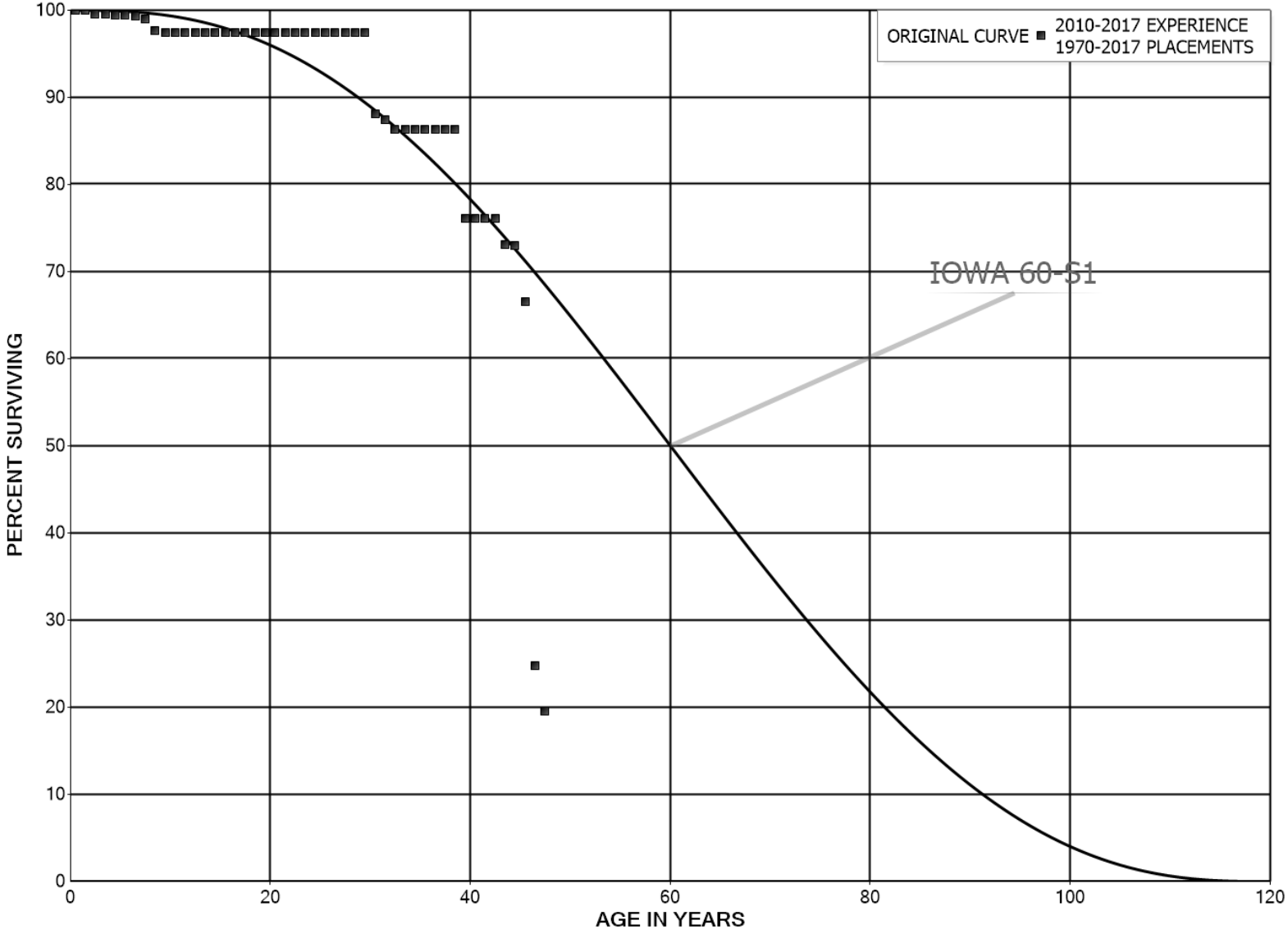
ACCOUNT 354.2 STRUCTURES AND IMPROVEMENTS - COLLECTION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1960-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5					
40.5					
41.5					
42.5					
43.5					
44.5					
45.5					
46.5					
47.5					
48.5					
49.5	9,083		0.0000		
50.5	9,083		0.0000		
51.5	9,083		0.0000		
52.5	9,083		0.0000		
53.5	9,083	880	0.0969		
54.5	8,203	2,151	0.2623		
55.5	6,051		0.0000		
56.5	6,051	1,192	0.1970		
57.5					

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNT 354.3 STRUCTURES AND IMPROVEMENTS - PUMPING
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 354.3 STRUCTURES AND IMPROVEMENTS - PUMPING

ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,946,035		0.0000	1.0000	100.00
0.5	1,798,169	812	0.0005	0.9995	100.00
1.5	1,881,083	8,566	0.0046	0.9954	99.95
2.5	2,256,892		0.0000	1.0000	99.50
3.5	2,685,113	2,709	0.0010	0.9990	99.50
4.5	1,816,131		0.0000	1.0000	99.40
5.5	2,118,481	1,768	0.0008	0.9992	99.40
6.5	2,161,928	6,716	0.0031	0.9969	99.32
7.5	2,144,545	29,171	0.0136	0.9864	99.01
8.5	1,532,146	4,094	0.0027	0.9973	97.66
9.5	1,391,007		0.0000	1.0000	97.40
10.5	881,845		0.0000	1.0000	97.40
11.5	557,791		0.0000	1.0000	97.40
12.5	528,989		0.0000	1.0000	97.40
13.5	214,927		0.0000	1.0000	97.40
14.5	38,152		0.0000	1.0000	97.40
15.5	38,152		0.0000	1.0000	97.40
16.5	38,152		0.0000	1.0000	97.40
17.5	38,152		0.0000	1.0000	97.40
18.5	38,152		0.0000	1.0000	97.40
19.5	42,388		0.0000	1.0000	97.40
20.5	42,388		0.0000	1.0000	97.40
21.5	42,388		0.0000	1.0000	97.40
22.5	11,201		0.0000	1.0000	97.40
23.5	11,201		0.0000	1.0000	97.40
24.5	29,801		0.0000	1.0000	97.40
25.5	34,264		0.0000	1.0000	97.40
26.5	102,646		0.0000	1.0000	97.40
27.5	107,815		0.0000	1.0000	97.40
28.5	118,814		0.0000	1.0000	97.40
29.5	118,814	11,431	0.0962	0.9038	97.40
30.5	107,383	811	0.0075	0.9925	88.03
31.5	192,940	2,409	0.0125	0.9875	87.37
32.5	211,931		0.0000	1.0000	86.27
33.5	207,468		0.0000	1.0000	86.27
34.5	161,528		0.0000	1.0000	86.27
35.5	145,158		0.0000	1.0000	86.27
36.5	53,415		0.0000	1.0000	86.27
37.5	16,911		0.0000	1.0000	86.27
38.5	16,911	2,002	0.1184	0.8816	86.27

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

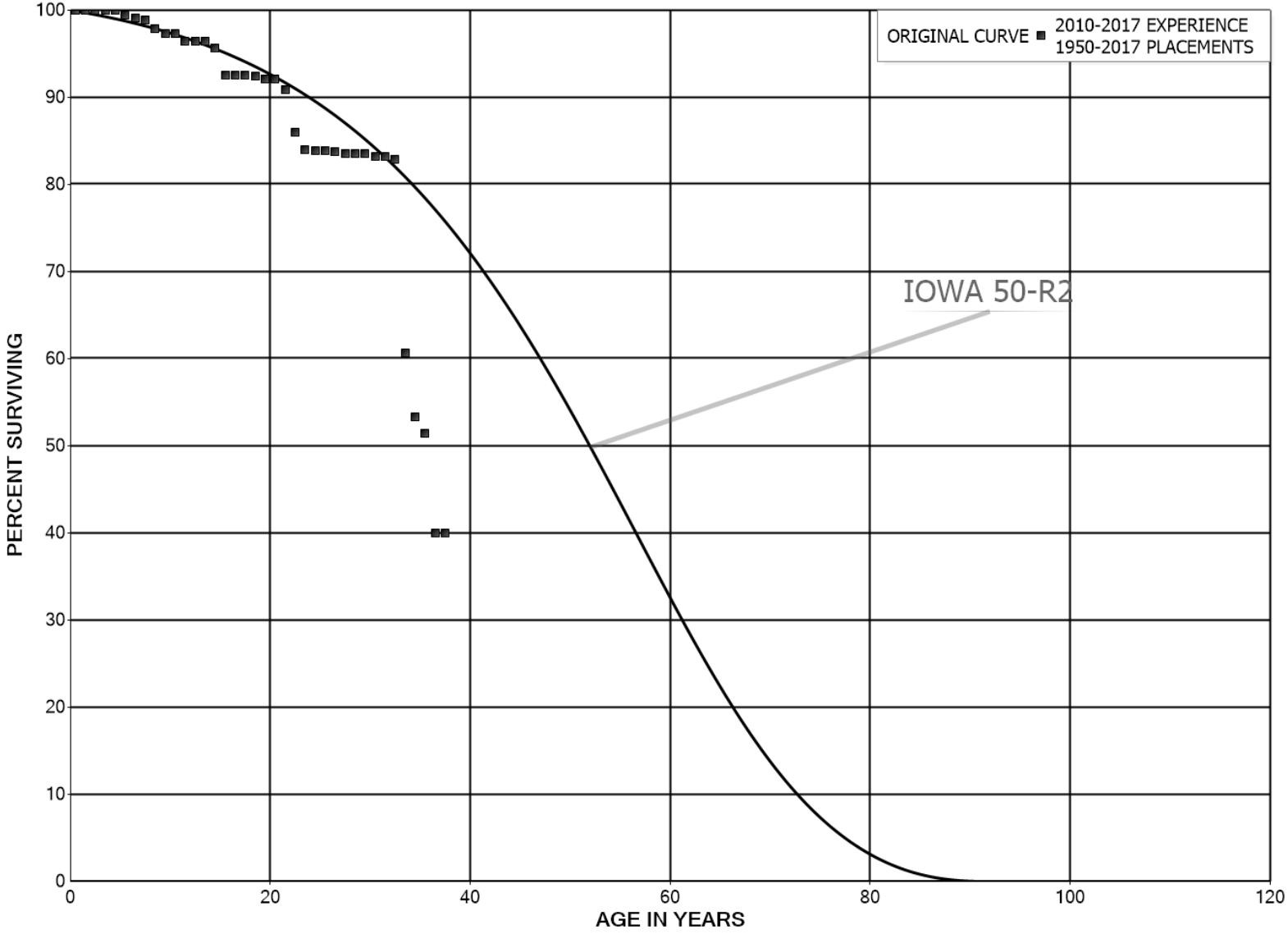
ACCOUNT 354.3 STRUCTURES AND IMPROVEMENTS - PUMPING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1970-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	84,816		0.0000	1.0000	76.06
40.5	124,012		0.0000	1.0000	76.06
41.5	124,012		0.0000	1.0000	76.06
42.5	118,224	4,624	0.0391	0.9609	76.06
43.5	113,599	225	0.0020	0.9980	73.08
44.5	45,342	4,015	0.0886	0.9114	72.94
45.5	3,892	2,443	0.6275	0.3725	66.48
46.5	1,450	305	0.2104	0.7896	24.76
47.5					19.55

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNT 354.4 STRUCTURES AND IMPROVEMENTS - TREATMENT AND DISPOSAL
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 354.4 STRUCTURES AND IMPROVEMENTS - TREATMENT AND DISPOSAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1950-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,578,187		0.0000	1.0000	100.00
0.5	6,199,355		0.0000	1.0000	100.00
1.5	5,855,261		0.0000	1.0000	100.00
2.5	5,541,007	1,050	0.0002	0.9998	100.00
3.5	6,139,511	3,928	0.0006	0.9994	99.98
4.5	6,246,905	33,379	0.0053	0.9947	99.92
5.5	6,086,693	18,604	0.0031	0.9969	99.38
6.5	5,379,490	11,225	0.0021	0.9979	99.08
7.5	9,357,452	98,278	0.0105	0.9895	98.87
8.5	6,808,266	36,315	0.0053	0.9947	97.83
9.5	6,770,210	2,864	0.0004	0.9996	97.31
10.5	6,231,635	58,111	0.0093	0.9907	97.27
11.5	5,478,941	371	0.0001	0.9999	96.36
12.5	4,984,366		0.0000	1.0000	96.36
13.5	4,948,804	37,221	0.0075	0.9925	96.36
14.5	4,139,342	133,937	0.0324	0.9676	95.63
15.5	849,694		0.0000	1.0000	92.54
16.5	538,370		0.0000	1.0000	92.54
17.5	515,020	634	0.0012	0.9988	92.54
18.5	462,361	1,597	0.0035	0.9965	92.42
19.5	1,109,863		0.0000	1.0000	92.11
20.5	1,201,958	16,374	0.0136	0.9864	92.11
21.5	1,420,538	77,073	0.0543	0.9457	90.85
22.5	2,280,284	52,790	0.0232	0.9768	85.92
23.5	1,896,916	1,098	0.0006	0.9994	83.93
24.5	2,110,119	856	0.0004	0.9996	83.88
25.5	1,958,767	2,783	0.0014	0.9986	83.85
26.5	2,097,701	4,448	0.0021	0.9979	83.73
27.5	2,106,672		0.0000	1.0000	83.55
28.5	2,051,424		0.0000	1.0000	83.55
29.5	2,564,769	10,032	0.0039	0.9961	83.55
30.5	2,419,157	1,834	0.0008	0.9992	83.23
31.5	298,968	1,105	0.0037	0.9963	83.16
32.5	259,357	69,751	0.2689	0.7311	82.86
33.5	189,606	22,856	0.1205	0.8795	60.57
34.5	111,622	3,894	0.0349	0.9651	53.27
35.5	107,728	24,054	0.2233	0.7767	51.41
36.5	46,827		0.0000	1.0000	39.93
37.5					39.93
38.5					

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

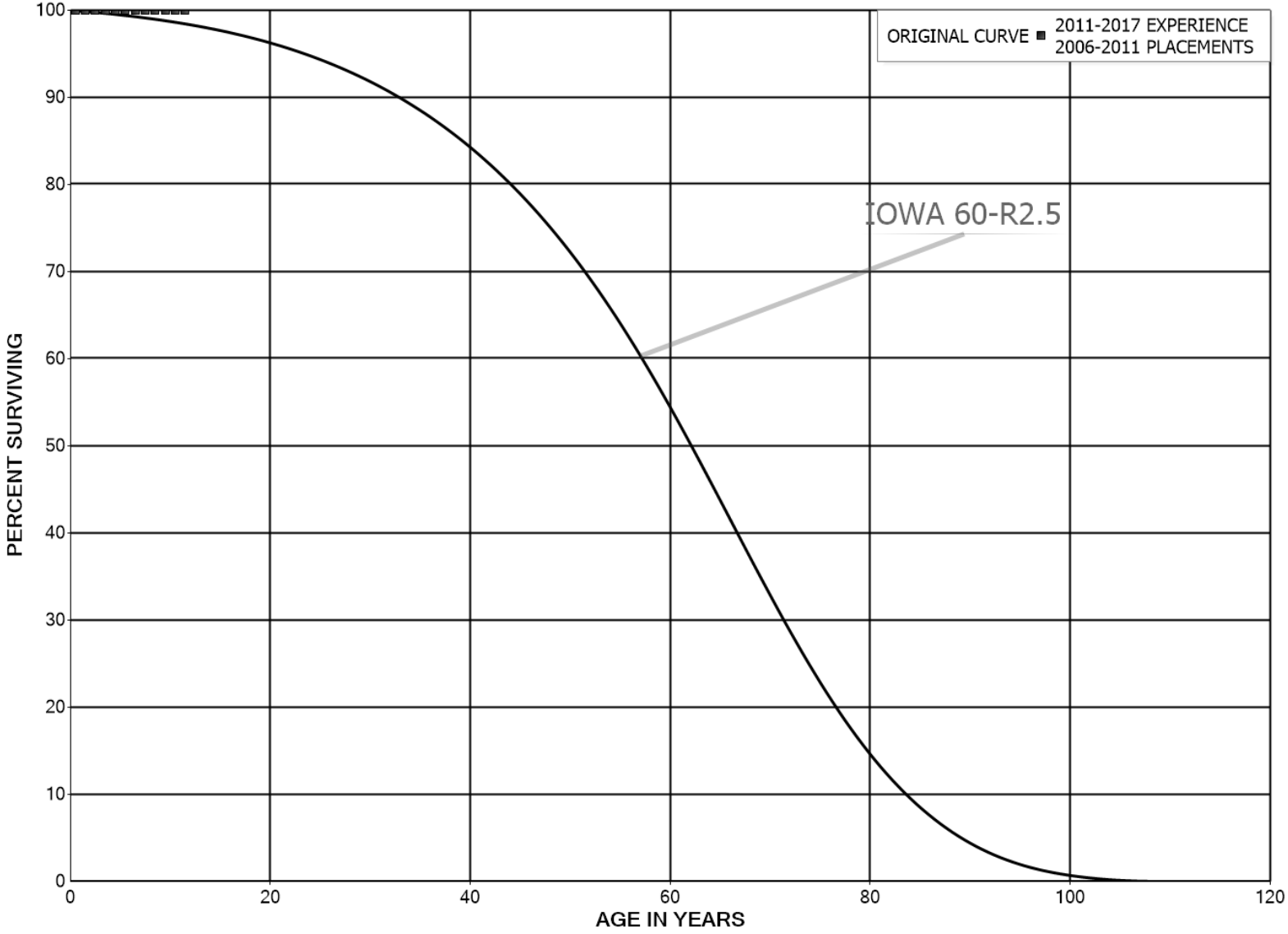
ACCOUNT 354.4 STRUCTURES AND IMPROVEMENTS - TREATMENT AND DISPOSAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1950-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	26,820		0.0000		
40.5	462,945		0.0000		
41.5	462,945	1,160	0.0025		
42.5	461,785	6,332	0.0137		
43.5	455,453	9,139	0.0201		
44.5	419,494	461	0.0011		
45.5	15,914		0.0000		
46.5	15,914	12,150	0.7635		
47.5					
48.5					
49.5					
50.5					
51.5					
52.5					
53.5					
54.5					
55.5					
56.5					
57.5					
58.5					
59.5	420,422		0.0000		
60.5	420,422	3,111	0.0074		
61.5	417,311		0.0000		
62.5	417,311		0.0000		
63.5	417,311		0.0000		
64.5	417,311		0.0000		
65.5	417,311		0.0000		
66.5	417,311	44,392	0.1064		
67.5					

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNT 354.5 STRUCTURES AND IMPROVEMENTS - RECLAIMED WATER TREATMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

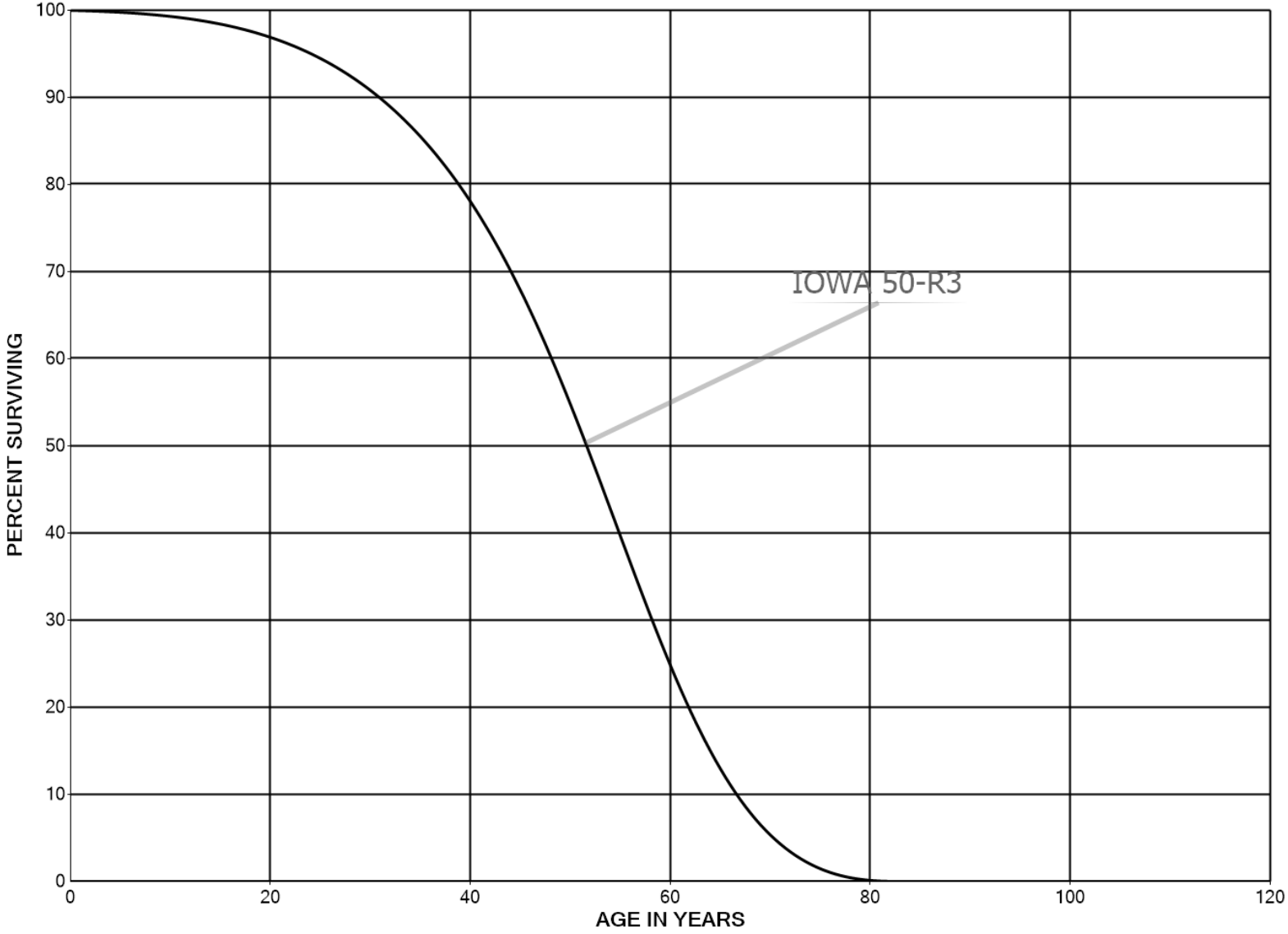
ACCOUNT 354.5 STRUCTURES AND IMPROVEMENTS - RECLAIMED WATER TREATMENT

ORIGINAL LIFE TABLE

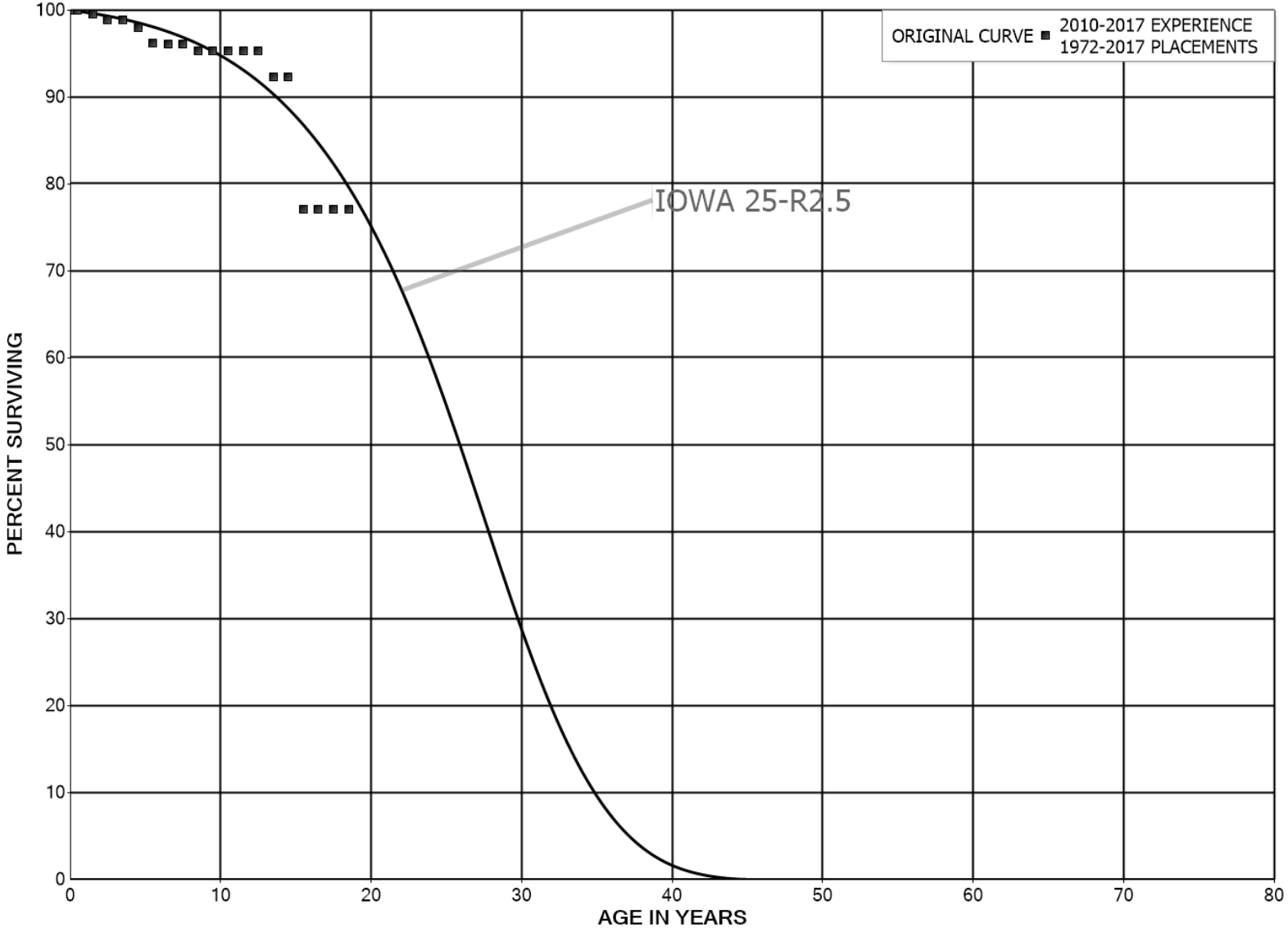
PLACEMENT BAND 2006-2011 EXPERIENCE BAND 2011-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	627		0.0000	1.0000	100.00
0.5	627		0.0000	1.0000	100.00
1.5	627		0.0000	1.0000	100.00
2.5	2,887		0.0000	1.0000	100.00
3.5	7,931		0.0000	1.0000	100.00
4.5	36,713		0.0000	1.0000	100.00
5.5	36,713		0.0000	1.0000	100.00
6.5	36,086		0.0000	1.0000	100.00
7.5	36,086		0.0000	1.0000	100.00
8.5	36,086		0.0000	1.0000	100.00
9.5	33,826		0.0000	1.0000	100.00
10.5	28,782		0.0000	1.0000	100.00
11.5					100.00

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNT 354.7 STRUCTURES AND IMPROVEMENTS - GENERAL
SMOOTH SURVIVOR CURVE



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNTS 355.2 THROUGH 355.4 POWER GENERATING EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNTS 355.2 THROUGH 355.4 POWER GENERATING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1972-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	390,273		0.0000	1.0000	100.00
0.5	416,698	1,869	0.0045	0.9955	100.00
1.5	543,479	3,867	0.0071	0.9929	99.55
2.5	494,299	0	0.0000	1.0000	98.84
3.5	534,998	4,826	0.0090	0.9910	98.84
4.5	557,098	10,166	0.0182	0.9818	97.95
5.5	543,510	543	0.0010	0.9990	96.16
6.5	476,710		0.0000	1.0000	96.07
7.5	407,872	3,410	0.0084	0.9916	96.07
8.5	398,951		0.0000	1.0000	95.26
9.5	148,398		0.0000	1.0000	95.26
10.5	141,345		0.0000	1.0000	95.26
11.5	101,287		0.0000	1.0000	95.26
12.5	101,287	3,214	0.0317	0.9683	95.26
13.5	98,074		0.0000	1.0000	92.24
14.5	98,007	16,131	0.1646	0.8354	92.24
15.5	128,165		0.0000	1.0000	77.06
16.5	128,165		0.0000	1.0000	77.06
17.5	120,000		0.0000	1.0000	77.06
18.5					77.06
19.5					
20.5					
21.5					
22.5					
23.5					
24.5					
25.5					
26.5					
27.5					
28.5					
29.5					
30.5					
31.5					
32.5					
33.5					
34.5					
35.5					
36.5					
37.5					
38.5					

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

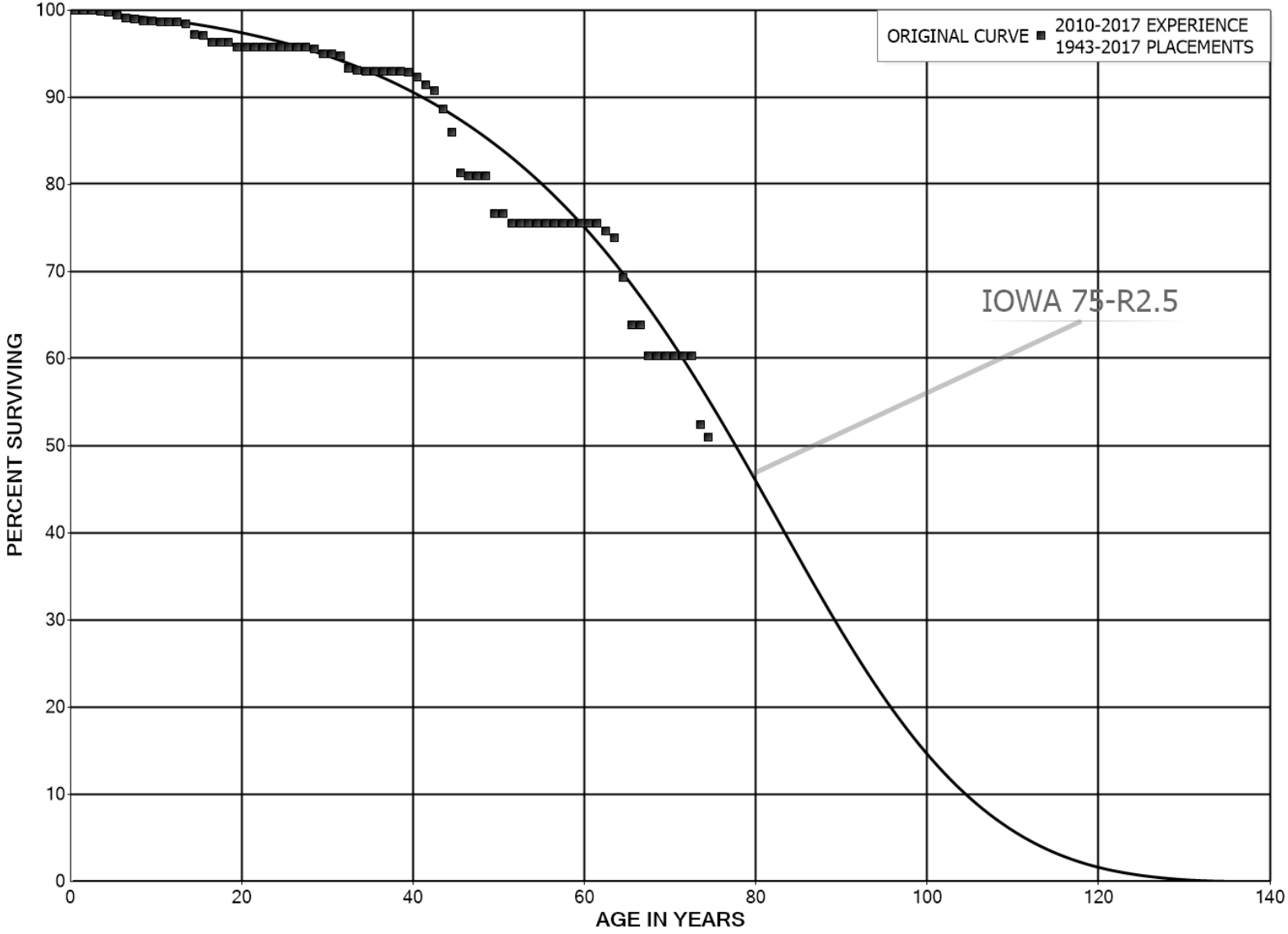
ACCOUNTS 355.2 THROUGH 355.4 POWER GENERATING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1972-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5					
40.5	13,608		0.0000		
41.5	13,608		0.0000		
42.5	13,608		0.0000		
43.5	13,608		0.0000		
44.5	13,608		0.0000		
45.5					

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNTS 360 AND 361 - COLLECTION MAINS - FORCE AND GRAVITY
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNTS 360 AND 361 - COLLECTION MAINS - FORCE AND GRAVITY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1943-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	15,996,160		0.0000	1.0000	100.00
0.5	9,817,637	0	0.0000	1.0000	100.00
1.5	10,379,970	501	0.0000	1.0000	100.00
2.5	7,903,524	17,007	0.0022	0.9978	100.00
3.5	7,120,182	602	0.0001	0.9999	99.78
4.5	6,525,126	21,411	0.0033	0.9967	99.77
5.5	6,757,519	28,312	0.0042	0.9958	99.44
6.5	6,907,416	5,271	0.0008	0.9992	99.03
7.5	11,563,424	26,078	0.0023	0.9977	98.95
8.5	12,073,642	2,036	0.0002	0.9998	98.73
9.5	10,959,708	4,776	0.0004	0.9996	98.71
10.5	12,883,334		0.0000	1.0000	98.67
11.5	13,512,472	10,916	0.0008	0.9992	98.67
12.5	7,852,014	14,897	0.0019	0.9981	98.59
13.5	4,355,890	54,378	0.0125	0.9875	98.40
14.5	5,101,734	6,826	0.0013	0.9987	97.17
15.5	5,089,997	38,849	0.0076	0.9924	97.04
16.5	5,157,762		0.0000	1.0000	96.30
17.5	4,017,926		0.0000	1.0000	96.30
18.5	4,044,470	22,047	0.0055	0.9945	96.30
19.5	2,723,063		0.0000	1.0000	95.78
20.5	2,615,272		0.0000	1.0000	95.78
21.5	2,734,655		0.0000	1.0000	95.78
22.5	1,012,152		0.0000	1.0000	95.78
23.5	1,159,517		0.0000	1.0000	95.78
24.5	1,452,252		0.0000	1.0000	95.78
25.5	1,592,077		0.0000	1.0000	95.78
26.5	2,190,183		0.0000	1.0000	95.78
27.5	1,918,013	4,463	0.0023	0.9977	95.78
28.5	2,149,972	13,121	0.0061	0.9939	95.56
29.5	2,315,956		0.0000	1.0000	94.97
30.5	3,189,169	7,385	0.0023	0.9977	94.97
31.5	4,575,534	68,924	0.0151	0.9849	94.75
32.5	4,731,241	14,002	0.0030	0.9970	93.33
33.5	4,685,663	6,089	0.0013	0.9987	93.05
34.5	4,093,664		0.0000	1.0000	92.93
35.5	3,303,952		0.0000	1.0000	92.93
36.5	1,898,586		0.0000	1.0000	92.93
37.5	787,007		0.0000	1.0000	92.93
38.5	748,261	675	0.0009	0.9991	92.93

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

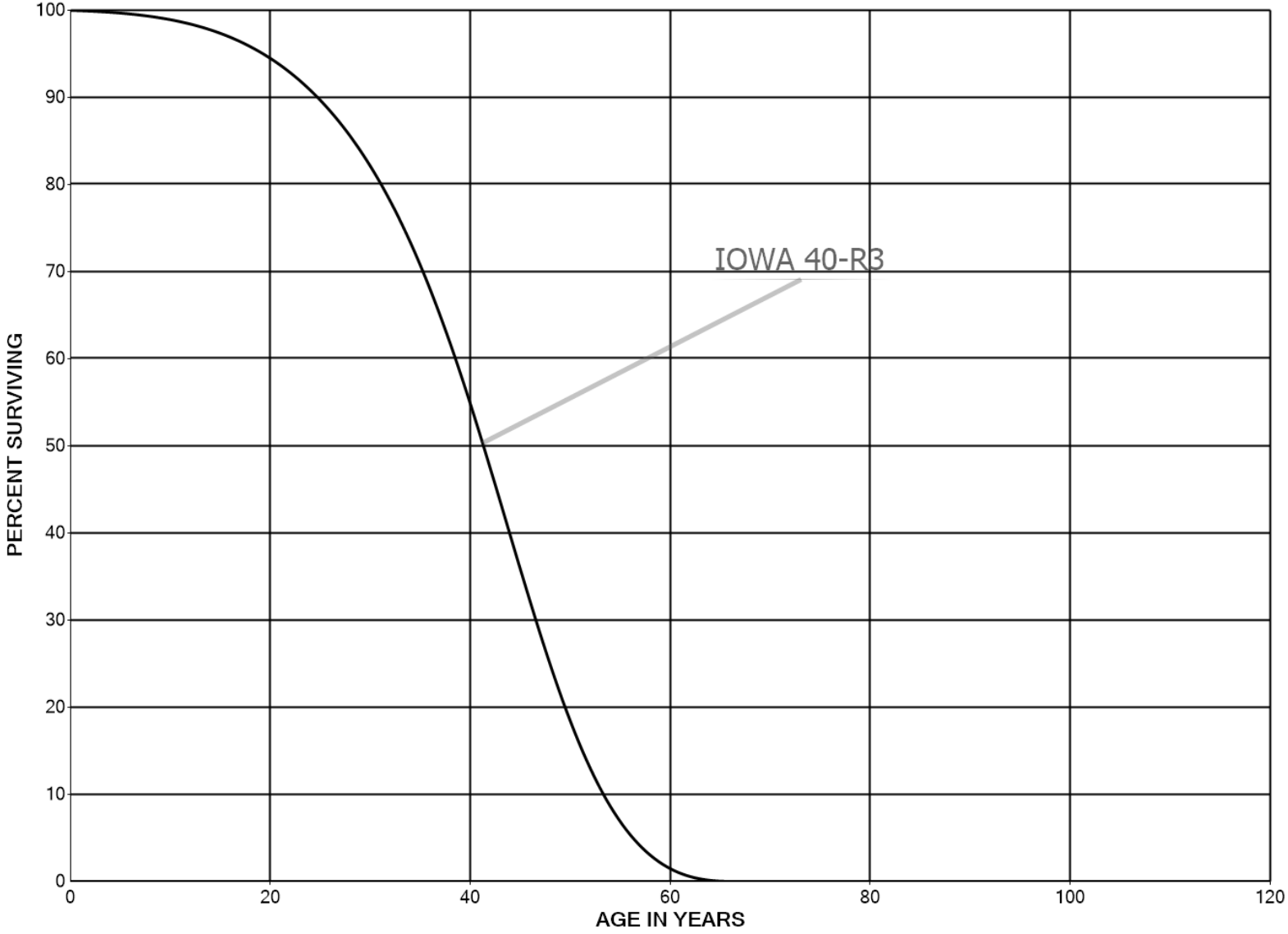
ACCOUNTS 360 AND 361 - COLLECTION MAINS - FORCE AND GRAVITY

ORIGINAL LIFE TABLE, CONT.

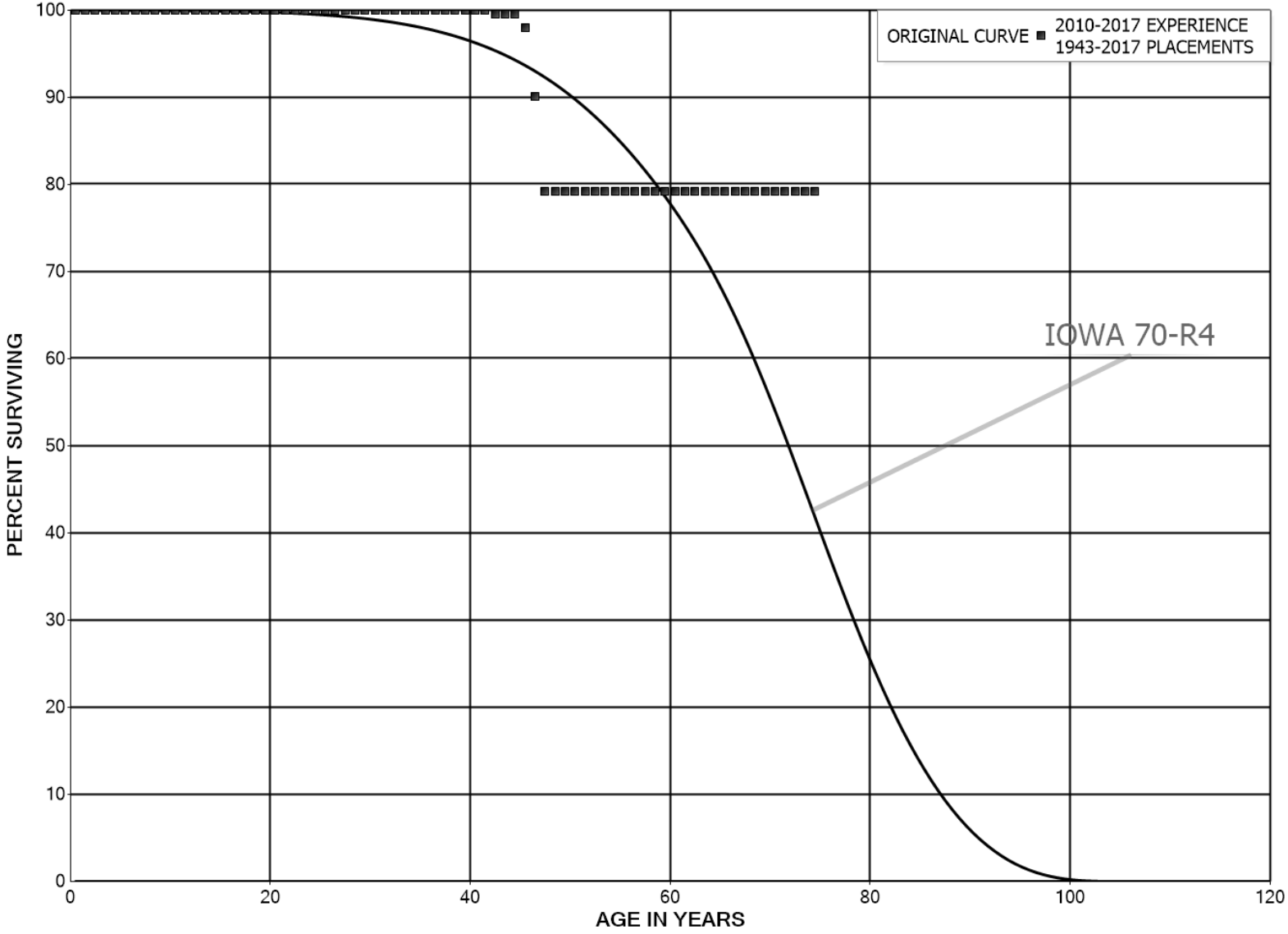
PLACEMENT BAND 1943-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,327,693	8,451	0.0064	0.9936	92.84
40.5	2,188,537	20,857	0.0095	0.9905	92.25
41.5	2,301,907	15,115	0.0066	0.9934	91.37
42.5	2,191,376	52,787	0.0241	0.9759	90.77
43.5	2,133,054	62,534	0.0293	0.9707	88.59
44.5	1,453,359	79,155	0.0545	0.9455	85.99
45.5	449,770	1,695	0.0038	0.9962	81.31
46.5	173,512		0.0000	1.0000	81.00
47.5	108,439		0.0000	1.0000	81.00
48.5	108,439	5,909	0.0545	0.9455	81.00
49.5	122,967		0.0000	1.0000	76.59
50.5	133,941	1,870	0.0140	0.9860	76.59
51.5	207,546		0.0000	1.0000	75.52
52.5	50,943		0.0000	1.0000	75.52
53.5	50,943		0.0000	1.0000	75.52
54.5	63,623		0.0000	1.0000	75.52
55.5	44,091		0.0000	1.0000	75.52
56.5	59,997		0.0000	1.0000	75.52
57.5	23,654		0.0000	1.0000	75.52
58.5	12,681		0.0000	1.0000	75.52
59.5	600,366		0.0000	1.0000	75.52
60.5	600,366	12	0.0000	1.0000	75.52
61.5	642,094	8,105	0.0126	0.9874	75.52
62.5	579,569	5,613	0.0097	0.9903	74.56
63.5	573,956	35,569	0.0620	0.9380	73.84
64.5	538,387	41,982	0.0780	0.9220	69.26
65.5	496,404	493	0.0010	0.9990	63.86
66.5	536,053	29,911	0.0558	0.9442	63.80
67.5	40,141		0.0000	1.0000	60.24
68.5	40,141		0.0000	1.0000	60.24
69.5	40,141		0.0000	1.0000	60.24
70.5	40,141		0.0000	1.0000	60.24
71.5	58,091		0.0000	1.0000	60.24
72.5	40,141	5,234	0.1304	0.8696	60.24
73.5	34,907	932	0.0267	0.9733	52.39
74.5					50.99

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNT 362 SPECIAL COLLECTING STRUCTURES
SMOOTH SURVIVOR CURVE



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNT 363 SERVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 363 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1943-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,511,339		0.0000	1.0000	100.00
0.5	1,322,032		0.0000	1.0000	100.00
1.5	1,258,144		0.0000	1.0000	100.00
2.5	1,064,617		0.0000	1.0000	100.00
3.5	1,016,113		0.0000	1.0000	100.00
4.5	989,078		0.0000	1.0000	100.00
5.5	1,100,135		0.0000	1.0000	100.00
6.5	1,102,716		0.0000	1.0000	100.00
7.5	3,362,564		0.0000	1.0000	100.00
8.5	3,625,685	775	0.0002	0.9998	100.00
9.5	3,552,572		0.0000	1.0000	99.98
10.5	3,859,193		0.0000	1.0000	99.98
11.5	3,844,684		0.0000	1.0000	99.98
12.5	1,370,315		0.0000	1.0000	99.98
13.5	1,056,916		0.0000	1.0000	99.98
14.5	1,066,882		0.0000	1.0000	99.98
15.5	1,067,717		0.0000	1.0000	99.98
16.5	779,784		0.0000	1.0000	99.98
17.5	681,287		0.0000	1.0000	99.98
18.5	406,255		0.0000	1.0000	99.98
19.5	254,947		0.0000	1.0000	99.98
20.5	127,825		0.0000	1.0000	99.98
21.5	133,448		0.0000	1.0000	99.98
22.5	79,549		0.0000	1.0000	99.98
23.5	146,334		0.0000	1.0000	99.98
24.5	169,875		0.0000	1.0000	99.98
25.5	296,931		0.0000	1.0000	99.98
26.5	284,248		0.0000	1.0000	99.98
27.5	472,422		0.0000	1.0000	99.98
28.5	1,065,631		0.0000	1.0000	99.98
29.5	1,374,998		0.0000	1.0000	99.98
30.5	1,375,420		0.0000	1.0000	99.98
31.5	1,410,267		0.0000	1.0000	99.98
32.5	1,364,838		0.0000	1.0000	99.98
33.5	950,870		0.0000	1.0000	99.98
34.5	871,429		0.0000	1.0000	99.98
35.5	836,245		0.0000	1.0000	99.98
36.5	805,933		0.0000	1.0000	99.98
37.5	694,345		0.0000	1.0000	99.98
38.5	681,103		0.0000	1.0000	99.98

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

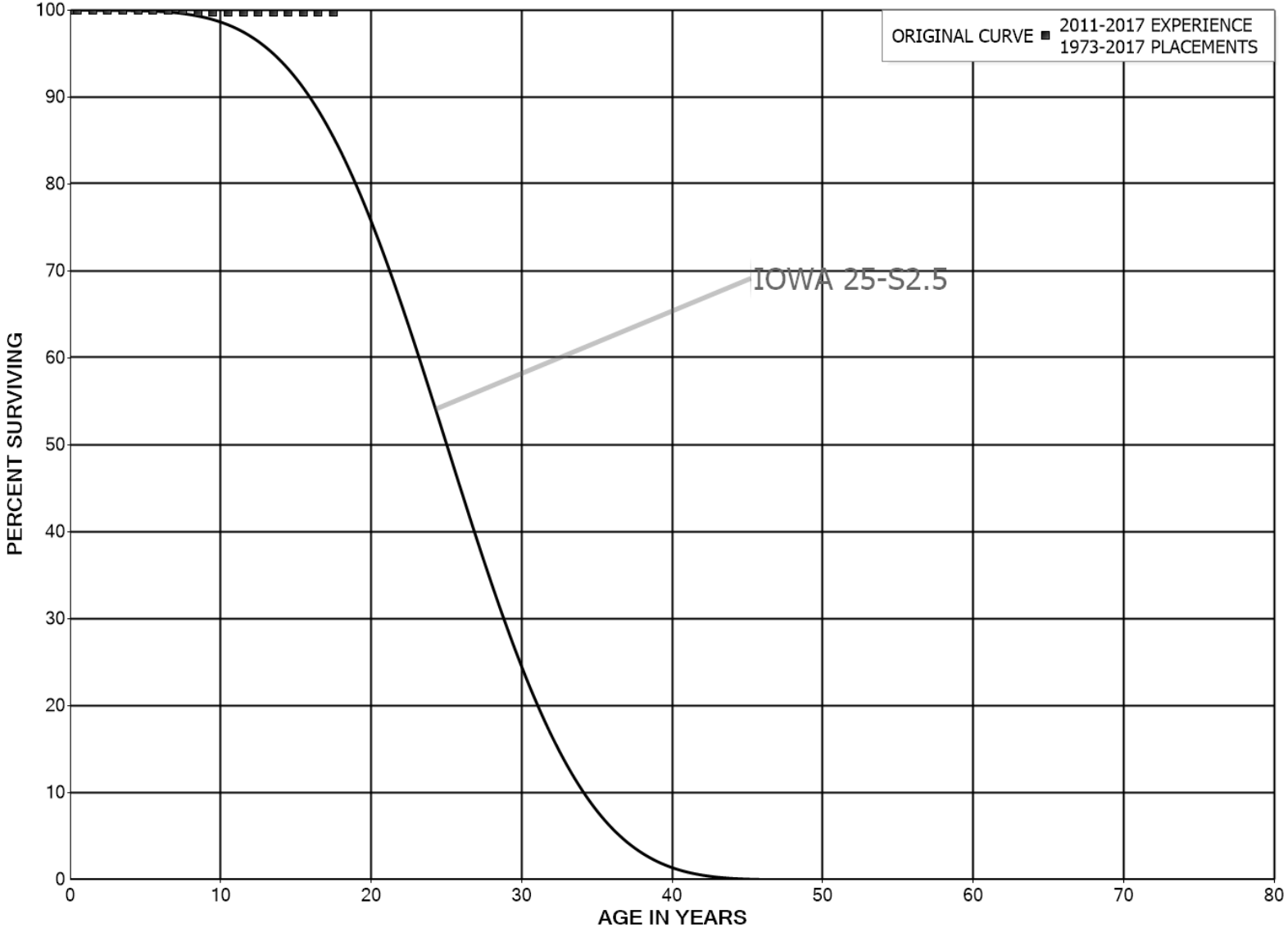
ACCOUNT 363 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1943-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	588,590		0.0000	1.0000	99.98
40.5	521,955		0.0000	1.0000	99.98
41.5	376,113	1,782	0.0047	0.9953	99.98
42.5	188,525		0.0000	1.0000	99.50
43.5	66,015		0.0000	1.0000	99.50
44.5	61,544	960	0.0156	0.9844	99.50
45.5	11,861	957	0.0807	0.9193	97.95
46.5	10,074	1,217	0.1208	0.8792	90.05
47.5	3,076		0.0000	1.0000	79.17
48.5	3,076		0.0000	1.0000	79.17
49.5	5,373		0.0000	1.0000	79.17
50.5	9,689		0.0000	1.0000	79.17
51.5	14,235		0.0000	1.0000	79.17
52.5	8,302		0.0000	1.0000	79.17
53.5	8,302		0.0000	1.0000	79.17
54.5	12,475		0.0000	1.0000	79.17
55.5	10,786		0.0000	1.0000	79.17
56.5	15,947		0.0000	1.0000	79.17
57.5	8,490		0.0000	1.0000	79.17
58.5	4,173		0.0000	1.0000	79.17
59.5	6,337		0.0000	1.0000	79.17
60.5	6,337		0.0000	1.0000	79.17
61.5	13,817		0.0000	1.0000	79.17
62.5	2,164		0.0000	1.0000	79.17
63.5	2,164		0.0000	1.0000	79.17
64.5	2,164		0.0000	1.0000	79.17
65.5	2,164		0.0000	1.0000	79.17
66.5	18,061		0.0000	1.0000	79.17
67.5	15,897		0.0000	1.0000	79.17
68.5	15,897		0.0000	1.0000	79.17
69.5	15,897		0.0000	1.0000	79.17
70.5	15,897		0.0000	1.0000	79.17
71.5	21,412		0.0000	1.0000	79.17
72.5	15,897		0.0000	1.0000	79.17
73.5	15,897		0.0000	1.0000	79.17
74.5					79.17

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNT 364 METERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 364 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1973-2017 EXPERIENCE BAND 2011-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	40,826		0.0000	1.0000	100.00
0.5	20,552		0.0000	1.0000	100.00
1.5	50,096		0.0000	1.0000	100.00
2.5	51,189		0.0000	1.0000	100.00
3.5	56,956		0.0000	1.0000	100.00
4.5	57,573		0.0000	1.0000	100.00
5.5	57,899		0.0000	1.0000	100.00
6.5	60,884		0.0000	1.0000	100.00
7.5	114,648	326	0.0028	0.9972	100.00
8.5	97,053		0.0000	1.0000	99.72
9.5	75,128		0.0000	1.0000	99.72
10.5	68,787		0.0000	1.0000	99.72
11.5	68,787		0.0000	1.0000	99.72
12.5	68,787		0.0000	1.0000	99.72
13.5	65,802		0.0000	1.0000	99.72
14.5	3,828		0.0000	1.0000	99.72
15.5	3,828		0.0000	1.0000	99.72
16.5	3,828		0.0000	1.0000	99.72
17.5					99.72
18.5					
19.5					
20.5					
21.5					
22.5					
23.5					
24.5					
25.5					
26.5					
27.5					
28.5					
29.5					
30.5					
31.5					
32.5					
33.5					
34.5					
35.5					
36.5					
37.5	710		0.0000		
38.5	710		0.0000		

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

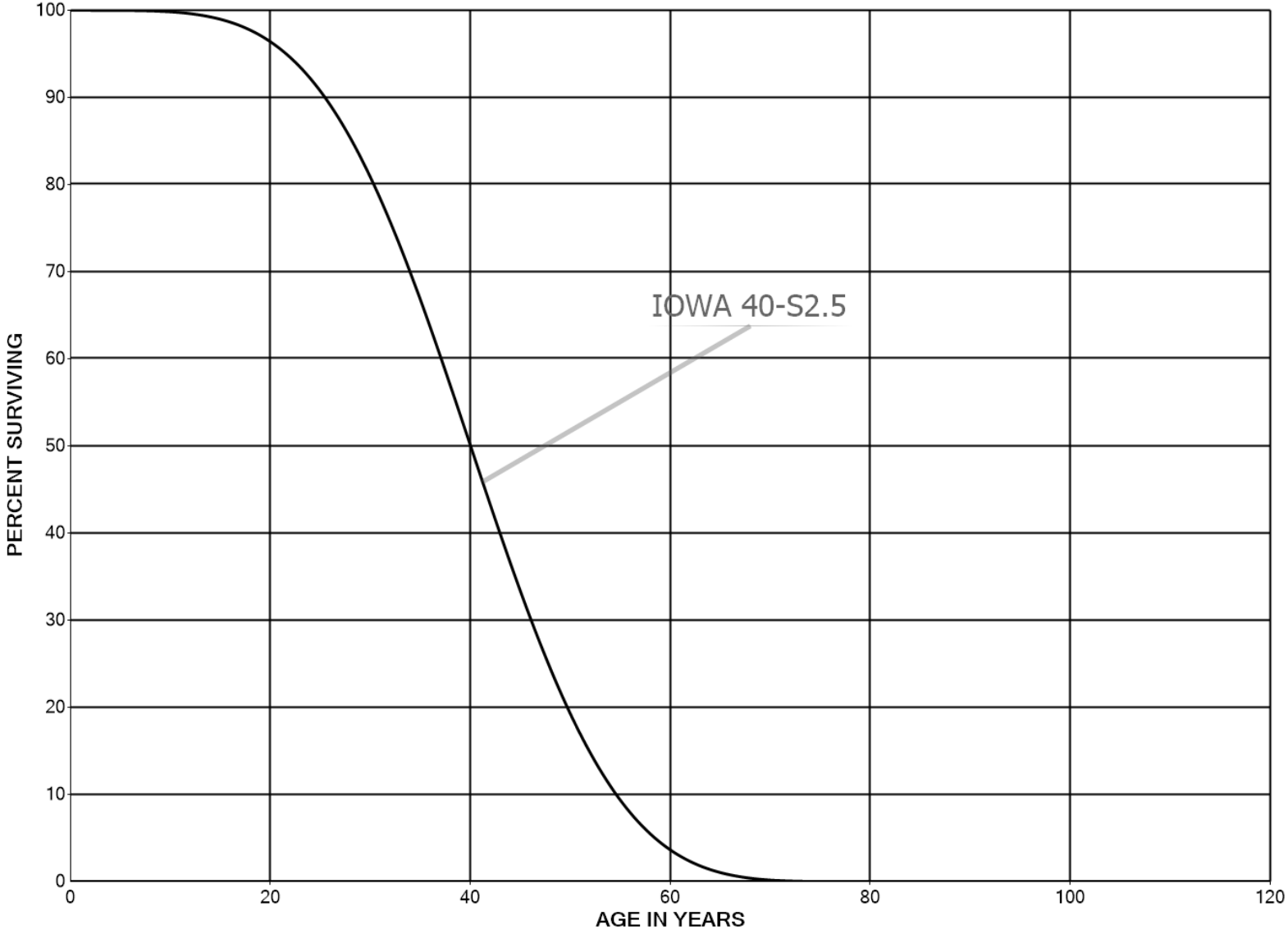
ACCOUNT 364 METERS

ORIGINAL LIFE TABLE, CONT.

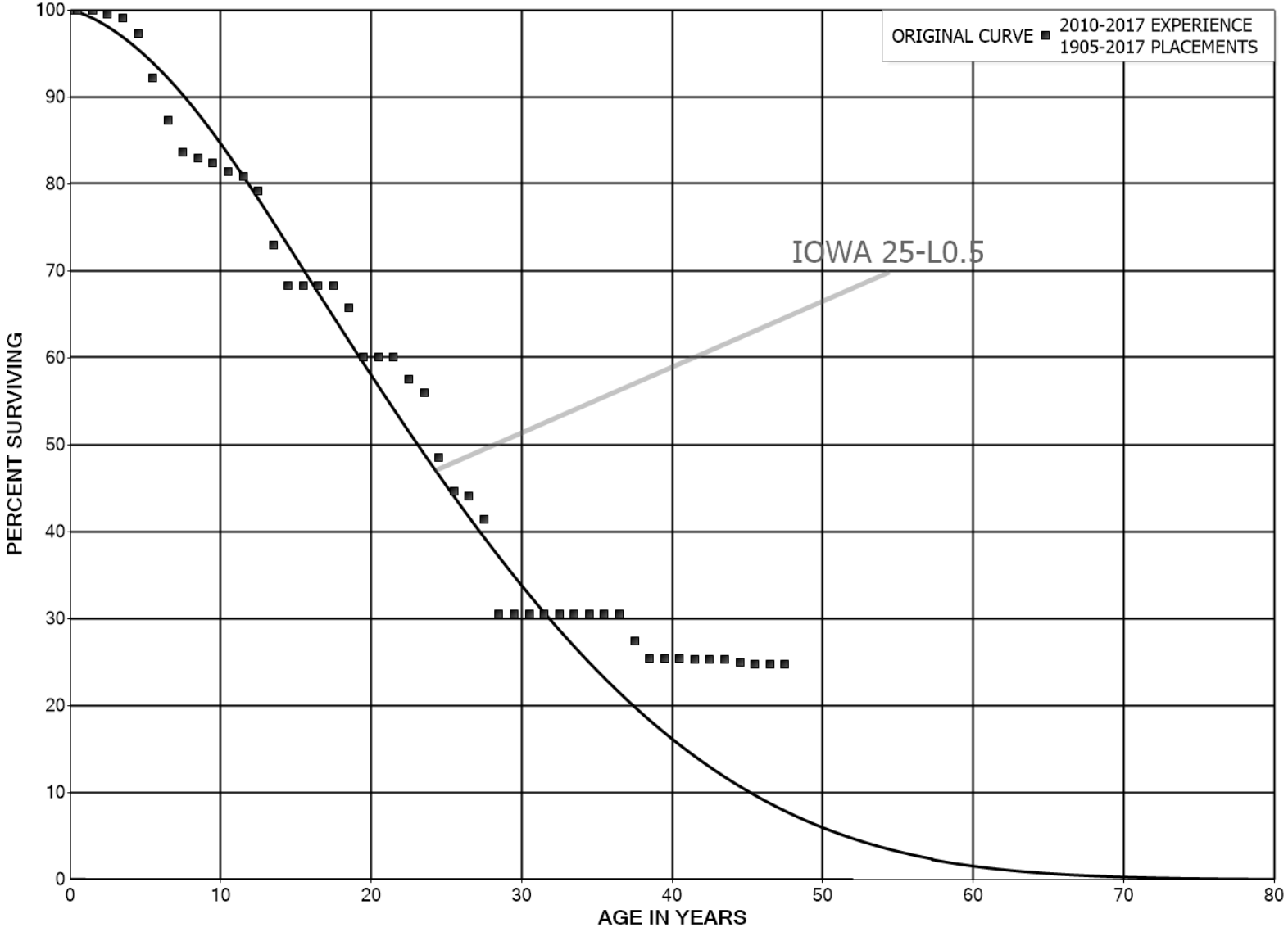
PLACEMENT BAND 1973-2017 EXPERIENCE BAND 2011-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	710		0.0000		
40.5	710		0.0000		
41.5	710		0.0000		
42.5	710		0.0000		
43.5	710		0.0000		
44.5					

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNT 370 RECEIVING WELLS
SMOOTH SURVIVOR CURVE



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNTS 371.3 AND 371.5 PUMPING EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNTS 371.3 AND 371.5 PUMPING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1905-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,397,816		0.0000	1.0000	100.00
0.5	4,092,747	952	0.0002	0.9998	100.00
1.5	3,615,772	18,684	0.0052	0.9948	99.98
2.5	3,097,690	12,096	0.0039	0.9961	99.46
3.5	2,633,036	48,269	0.0183	0.9817	99.07
4.5	2,413,995	125,611	0.0520	0.9480	97.26
5.5	2,274,801	122,151	0.0537	0.9463	92.19
6.5	1,755,020	72,135	0.0411	0.9589	87.24
7.5	4,117,720	33,901	0.0082	0.9918	83.66
8.5	3,105,571	20,505	0.0066	0.9934	82.97
9.5	2,959,009	37,675	0.0127	0.9873	82.42
10.5	2,872,624	20,575	0.0072	0.9928	81.37
11.5	2,799,081	55,428	0.0198	0.9802	80.79
12.5	186,364	14,808	0.0795	0.9205	79.19
13.5	200,094	12,768	0.0638	0.9362	72.90
14.5	189,298		0.0000	1.0000	68.25
15.5	1,171,780		0.0000	1.0000	68.25
16.5	1,047,009		0.0000	1.0000	68.25
17.5	1,037,742	38,624	0.0372	0.9628	68.25
18.5	31,583	2,693	0.0853	0.9147	65.71
19.5	43,137		0.0000	1.0000	60.10
20.5	81,726		0.0000	1.0000	60.10
21.5	70,074	3,051	0.0435	0.9565	60.10
22.5	66,671	1,841	0.0276	0.9724	57.49
23.5	64,830	8,546	0.1318	0.8682	55.90
24.5	56,285	4,525	0.0804	0.9196	48.53
25.5	51,760	621	0.0120	0.9880	44.63
26.5	51,139	3,081	0.0602	0.9398	44.09
27.5	42,235	11,195	0.2651	0.7349	41.44
28.5	17,281		0.0000	1.0000	30.45
29.5	138,140		0.0000	1.0000	30.45
30.5	7,478		0.0000	1.0000	30.45
31.5	25,429		0.0000	1.0000	30.45
32.5	25,429		0.0000	1.0000	30.45
33.5	25,429		0.0000	1.0000	30.45
34.5	31,213		0.0000	1.0000	30.45
35.5	31,213		0.0000	1.0000	30.45
36.5	30,249	2,993	0.0990	0.9010	30.45
37.5	27,633	2,021	0.0731	0.9269	27.44
38.5	25,613		0.0000	1.0000	25.43

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNTS 371.3 AND 371.5 PUMPING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	75,029		0.0000	1.0000	25.43
40.5	75,029	555	0.0074	0.9926	25.43
41.5	74,474		0.0000	1.0000	25.25
42.5	73,704		0.0000	1.0000	25.25
43.5	73,704	739	0.0100	0.9900	25.25
44.5	72,966	720	0.0099	0.9901	24.99
45.5	78,528		0.0000	1.0000	24.75
46.5	78,528		0.0000	1.0000	24.75
47.5					24.75
48.5					
49.5					
50.5					
51.5					
52.5					
53.5					
54.5					
55.5					
56.5					
57.5					
58.5					
59.5					
60.5					
61.5					
62.5					
63.5					
64.5					
65.5					
66.5					
67.5					
68.5					
69.5					
70.5					
71.5					
72.5					
73.5					
74.5					
75.5					
76.5					
77.5					
78.5					

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

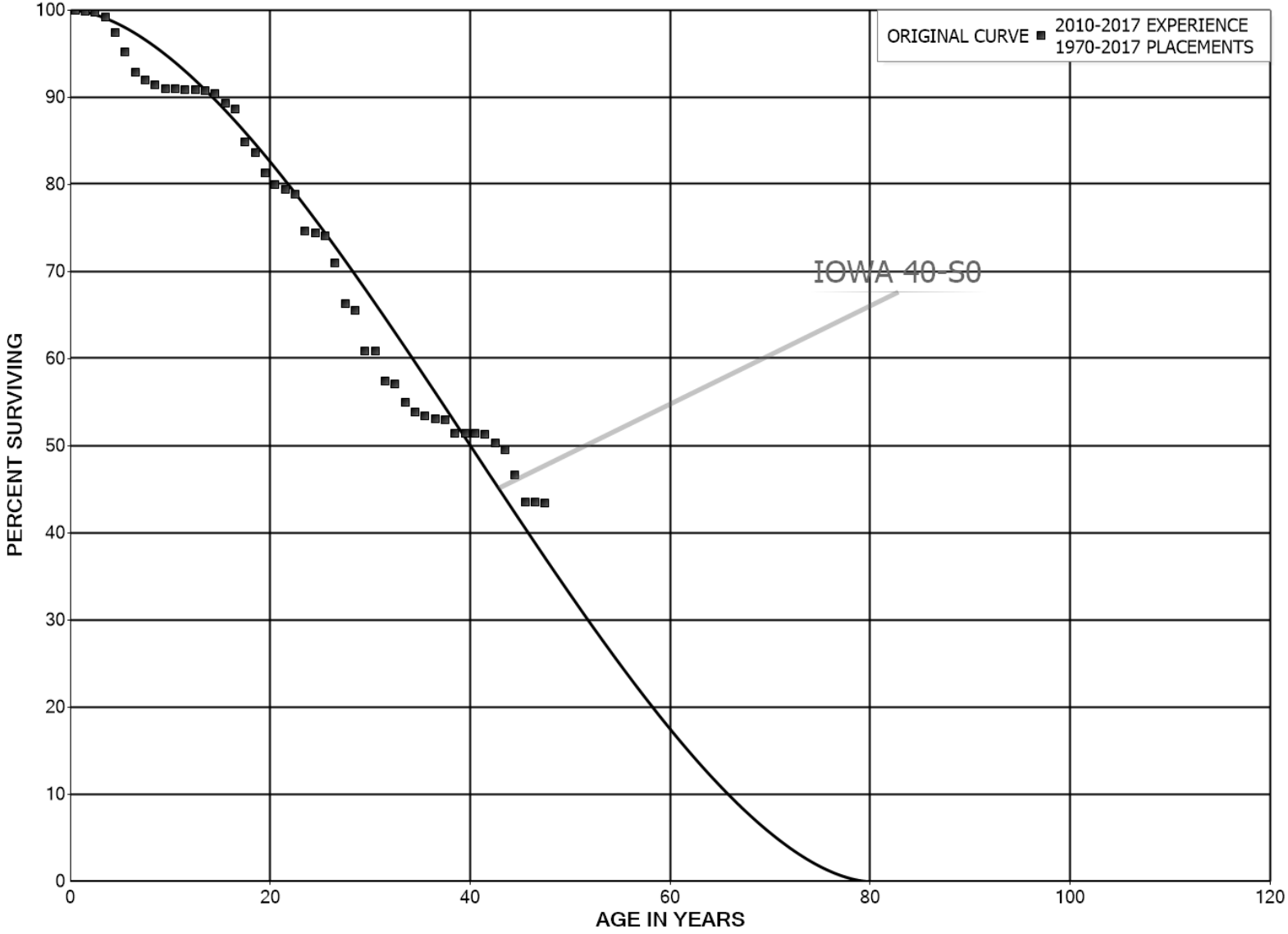
ACCOUNTS 371.3 AND 371.5 PUMPING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5					
80.5					
81.5					
82.5					
83.5					
84.5					
85.5					
86.5					
87.5					
88.5					
89.5					
90.5					
91.5					
92.5					
93.5					
94.5					
95.5					
96.5					
97.5					
98.5					
99.5					
100.5					
101.5					
102.5					
103.5					
104.5	209,621		0.0000		
105.5	209,621		0.0000		
106.5	209,621		0.0000		
107.5	209,621	171	0.0008		
108.5	209,449	611	0.0029		
109.5	208,838		0.0000		
110.5	208,838	358	0.0017		
111.5	208,480	488	0.0023		
112.5					

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNT 380 TREATMENT AND DISPOSAL EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 380 TREATMENT AND DISPOSAL EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	13,621,639		0.0000	1.0000	100.00
0.5	8,927,926	13,388	0.0015	0.9985	100.00
1.5	5,461,305	7,760	0.0014	0.9986	99.85
2.5	2,738,060	13,642	0.0050	0.9950	99.71
3.5	2,308,322	43,518	0.0189	0.9811	99.21
4.5	2,077,670	47,140	0.0227	0.9773	97.34
5.5	1,863,779	44,228	0.0237	0.9763	95.13
6.5	1,364,357	12,858	0.0094	0.9906	92.87
7.5	3,936,063	27,676	0.0070	0.9930	92.00
8.5	3,594,706	14,803	0.0041	0.9959	91.35
9.5	5,387,317	651	0.0001	0.9999	90.98
10.5	5,313,389	8,168	0.0015	0.9985	90.97
11.5	5,251,372	537	0.0001	0.9999	90.83
12.5	4,182,224	5,815	0.0014	0.9986	90.82
13.5	4,173,673	15,874	0.0038	0.9962	90.69
14.5	1,420,554	16,236	0.0114	0.9886	90.35
15.5	416,396	3,225	0.0077	0.9923	89.31
16.5	478,183	20,293	0.0424	0.9576	88.62
17.5	465,660	6,990	0.0150	0.9850	84.86
18.5	965,467	26,904	0.0279	0.9721	83.59
19.5	2,187,839	34,683	0.0159	0.9841	81.26
20.5	2,188,728	16,804	0.0077	0.9923	79.97
21.5	2,209,278	14,350	0.0065	0.9935	79.35
22.5	879,147	47,460	0.0540	0.9460	78.84
23.5	711,084	1,801	0.0025	0.9975	74.58
24.5	1,007,851	4,204	0.0042	0.9958	74.39
25.5	708,877	30,315	0.0428	0.9572	74.08
26.5	160,048	10,528	0.0658	0.9342	70.92
27.5	300,605	3,491	0.0116	0.9884	66.25
28.5	316,039	22,313	0.0706	0.9294	65.48
29.5	263,224		0.0000	1.0000	60.86
30.5	395,542	22,157	0.0560	0.9440	60.86
31.5	265,814	1,978	0.0074	0.9926	57.45
32.5	731,115	26,806	0.0367	0.9633	57.02
33.5	670,214	13,867	0.0207	0.9793	54.93
34.5	614,752	4,770	0.0078	0.9922	53.79
35.5	730,592	4,945	0.0068	0.9932	53.38
36.5	721,235	251	0.0003	0.9997	53.02
37.5	930,596	27,462	0.0295	0.9705	53.00
38.5	892,915	53	0.0001	0.9999	51.43

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

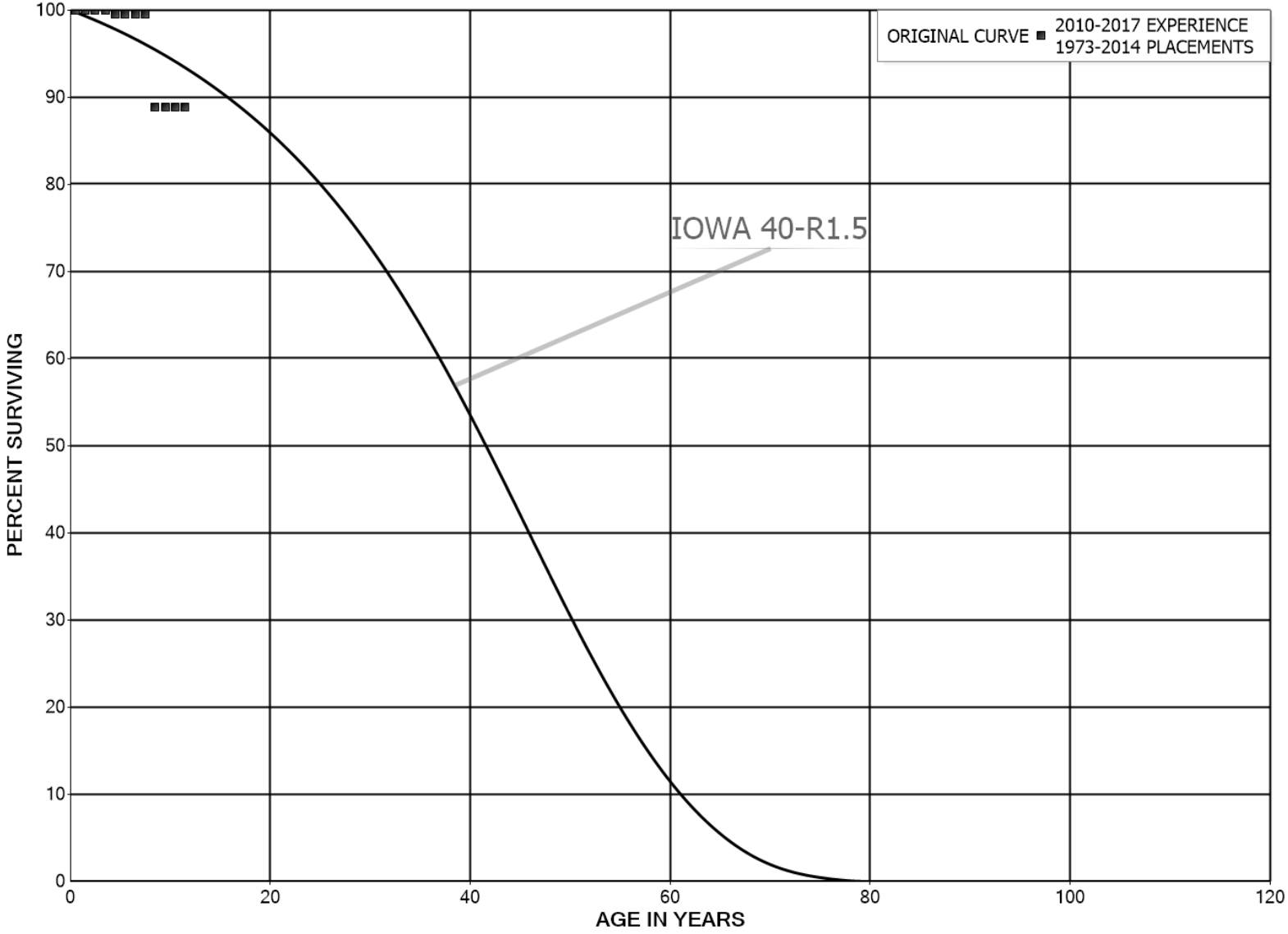
ACCOUNT 380 TREATMENT AND DISPOSAL EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1970-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,168,274	134	0.0001	0.9999	51.43
40.5	1,172,732	4,299	0.0037	0.9963	51.42
41.5	1,168,433	22,069	0.0189	0.9811	51.24
42.5	1,146,365	18,264	0.0159	0.9841	50.27
43.5	990,877	56,252	0.0568	0.9432	49.47
44.5	684,491	45,609	0.0666	0.9334	46.66
45.5	74,364		0.0000	1.0000	43.55
46.5	74,364	254	0.0034	0.9966	43.55
47.5					43.40

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNTS 381.4 AND 381.5 PLANT SEWERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNTS 381.4 AND 381.5 PLANT SEWERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1973-2014 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	48,618		0.0000	1.0000	100.00
0.5	59,837		0.0000	1.0000	100.00
1.5	72,616		0.0000	1.0000	100.00
2.5	96,852		0.0000	1.0000	100.00
3.5	118,414	584	0.0049	0.9951	100.00
4.5	86,095		0.0000	1.0000	99.51
5.5	86,095		0.0000	1.0000	99.51
6.5	86,095		0.0000	1.0000	99.51
7.5	83,846	8,988	0.1072	0.8928	99.51
8.5	63,640		0.0000	1.0000	88.84
9.5	51,445		0.0000	1.0000	88.84
10.5	27,208		0.0000	1.0000	88.84
11.5					88.84
12.5					
13.5					
14.5					
15.5					
16.5					
17.5					
18.5					
19.5					
20.5					
21.5					
22.5					
23.5					
24.5					
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28.5					
29.5					
30.5					
31.5					
32.5					
33.5					
34.5					
35.5					
36.5					
37.5					
38.5					

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

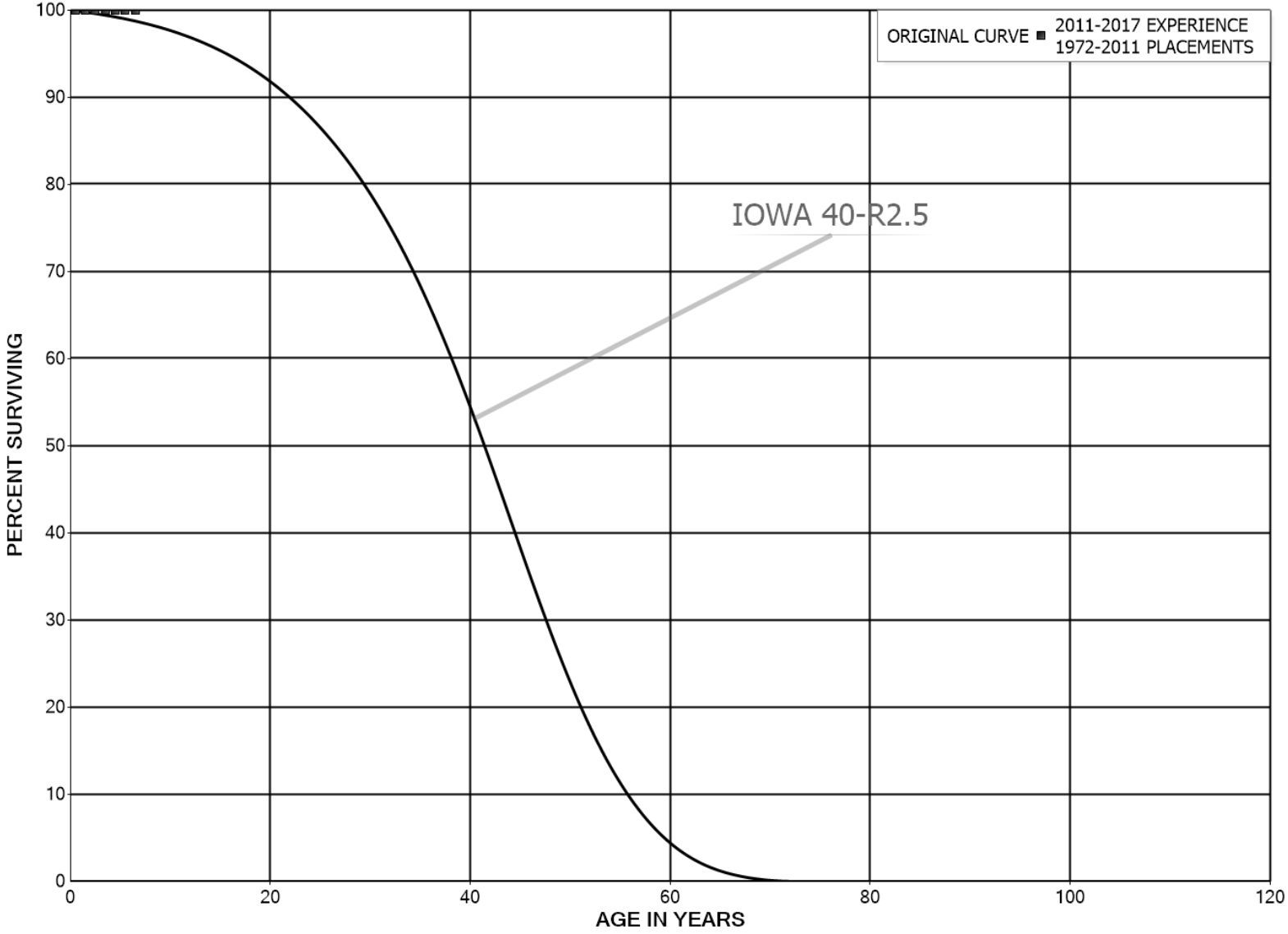
ACCOUNTS 381.4 AND 381.5 PLANT SEWERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1973-2014 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,163		0.0000		
40.5	5,163		0.0000		
41.5	5,163		0.0000		
42.5	5,163		0.0000		
43.5	5,163		0.0000		
44.5					

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNT 382 OUTFALL LINES
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 382 OUTFALL LINES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1972-2011 EXPERIENCE BAND 2011-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	7,619		0.0000	1.0000	100.00
0.5	7,619		0.0000	1.0000	100.00
1.5	7,619		0.0000	1.0000	100.00
2.5	7,619		0.0000	1.0000	100.00
3.5	7,619		0.0000	1.0000	100.00
4.5	7,619		0.0000	1.0000	100.00
5.5	7,619		0.0000	1.0000	100.00
6.5					100.00
7.5	20,192		0.0000		
8.5	20,192		0.0000		
9.5	35,788		0.0000		
10.5	35,788		0.0000		
11.5	35,788		0.0000		
12.5	35,788		0.0000		
13.5	35,788		0.0000		
14.5					
15.5					
16.5					
17.5					
18.5					
19.5					
20.5					
21.5					
22.5					
23.5					
24.5					
25.5					
26.5					
27.5					
28.5					
29.5					
30.5					
31.5					
32.5					
33.5					
34.5					
35.5					
36.5					
37.5					
38.5	9,638		0.0000		

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

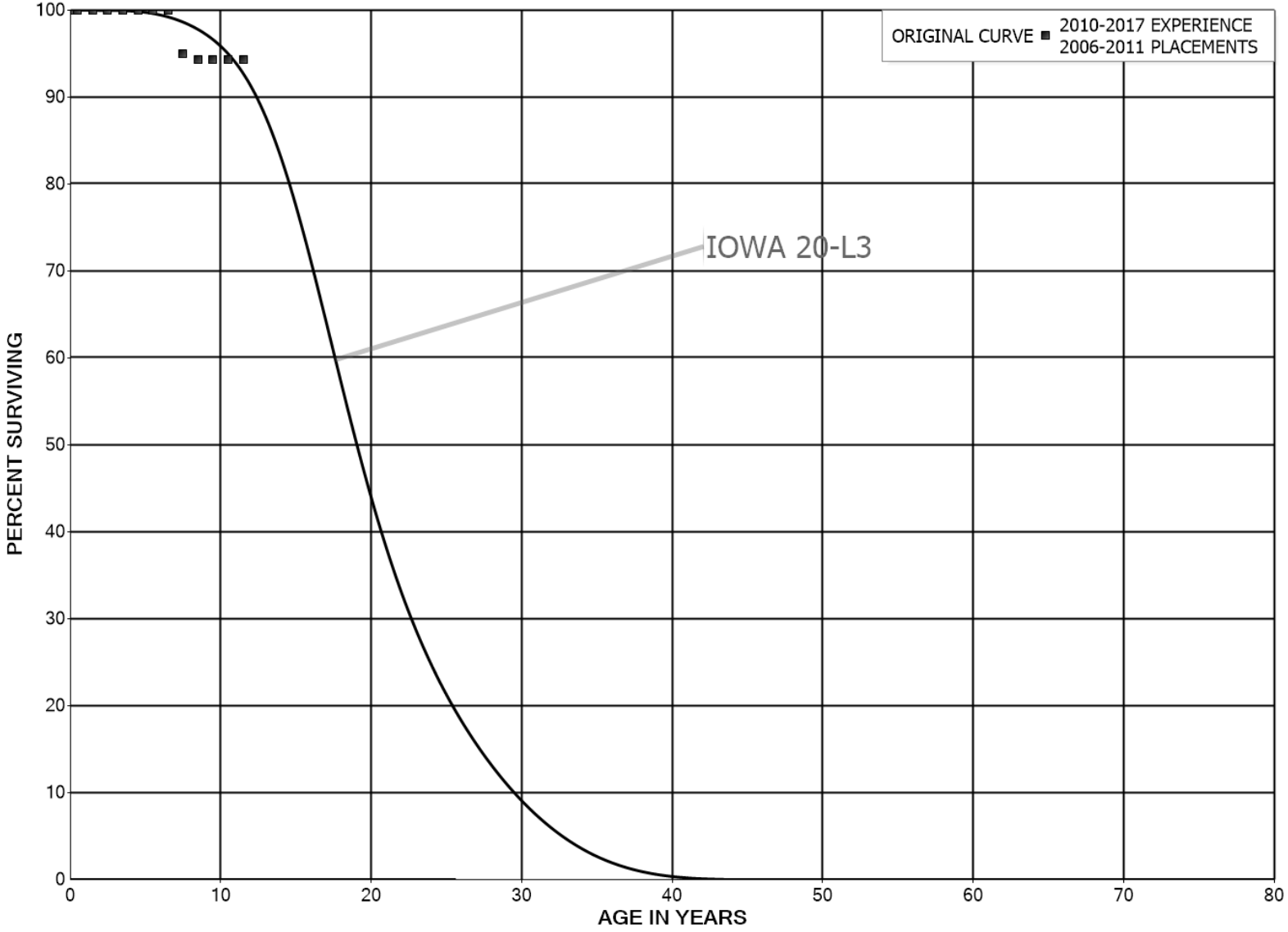
ACCOUNT 382 OUTFALL LINES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1972-2011 EXPERIENCE BAND 2011-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	14,801		0.0000		
40.5	14,801		0.0000		
41.5	14,801		0.0000		
42.5	14,801		0.0000		
43.5	14,801		0.0000		
44.5	9,638		0.0000		
45.5					

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNT 389.2 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - COLLECTION
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

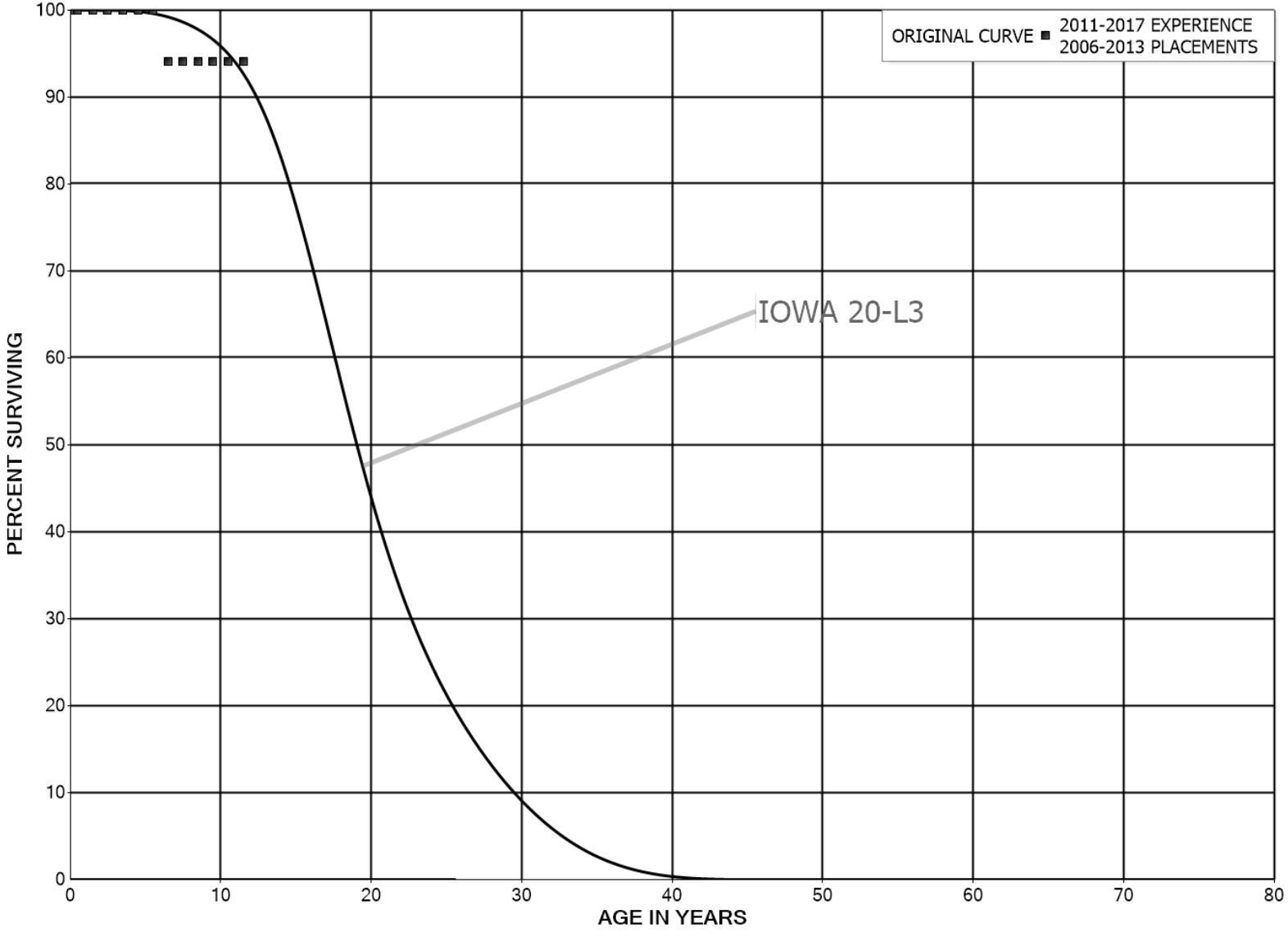
ACCOUNT 389.2 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - COLLECTION

ORIGINAL LIFE TABLE

PLACEMENT BAND 2006-2011 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	358,061		0.0000	1.0000	100.00
0.5	358,061		0.0000	1.0000	100.00
1.5	358,061		0.0000	1.0000	100.00
2.5	358,061		0.0000	1.0000	100.00
3.5	699,183		0.0000	1.0000	100.00
4.5	699,183		0.0000	1.0000	100.00
5.5	699,183		0.0000	1.0000	100.00
6.5	697,664	35,151	0.0504	0.9496	100.00
7.5	341,122	2,624	0.0077	0.9923	94.96
8.5	338,498		0.0000	1.0000	94.23
9.5	338,498		0.0000	1.0000	94.23
10.5	329,059		0.0000	1.0000	94.23
11.5					94.23

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNT 389.3 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - PUMPING
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

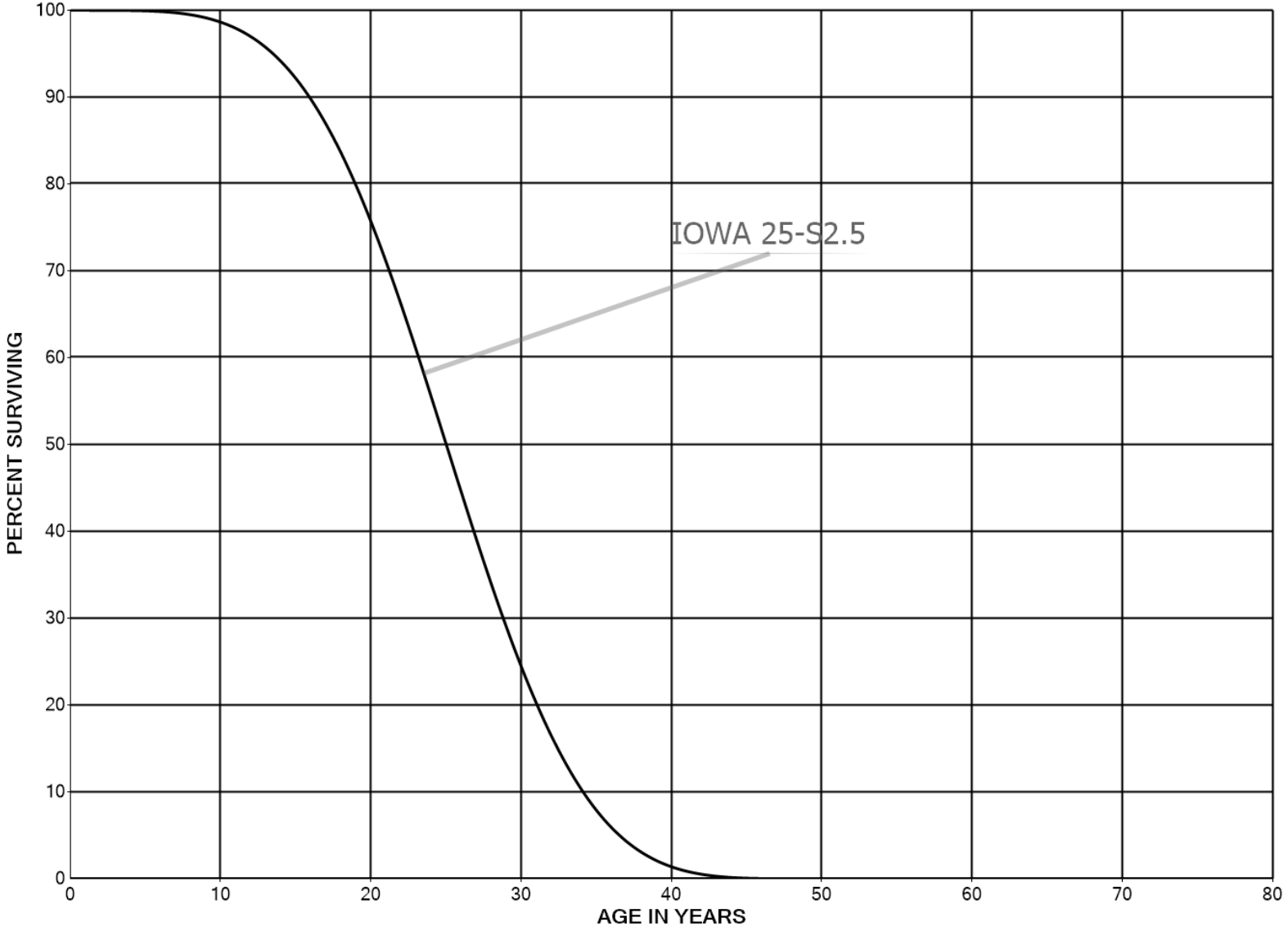
ACCOUNT 389.3 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - PUMPING

ORIGINAL LIFE TABLE

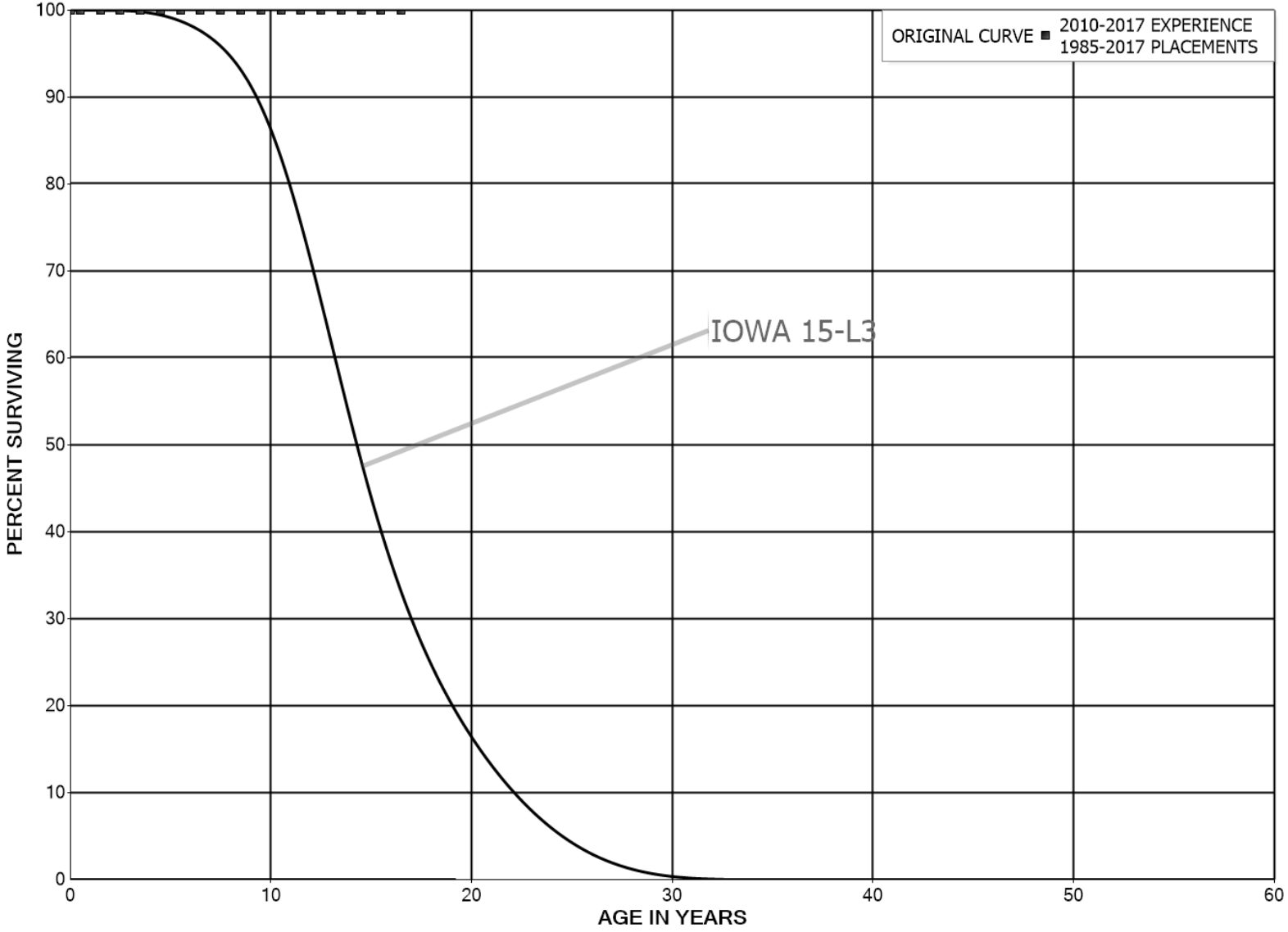
PLACEMENT BAND 2006-2013 EXPERIENCE BAND 2011-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	48,489		0.0000	1.0000	100.00
0.5	48,489		0.0000	1.0000	100.00
1.5	49,019		0.0000	1.0000	100.00
2.5	49,425		0.0000	1.0000	100.00
3.5	51,999		0.0000	1.0000	100.00
4.5	19,941		0.0000	1.0000	100.00
5.5	21,572	1,289	0.0598	0.9402	100.00
6.5	18,882		0.0000	1.0000	94.02
7.5	18,476		0.0000	1.0000	94.02
8.5	17,124		0.0000	1.0000	94.02
9.5	16,105		0.0000	1.0000	94.02
10.5	12,722		0.0000	1.0000	94.02
11.5					94.02

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNT 389.4 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - TREATMENT AND DISPOSAL
SMOOTH SURVIVOR CURVE



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNT 391 TRANSPORTATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

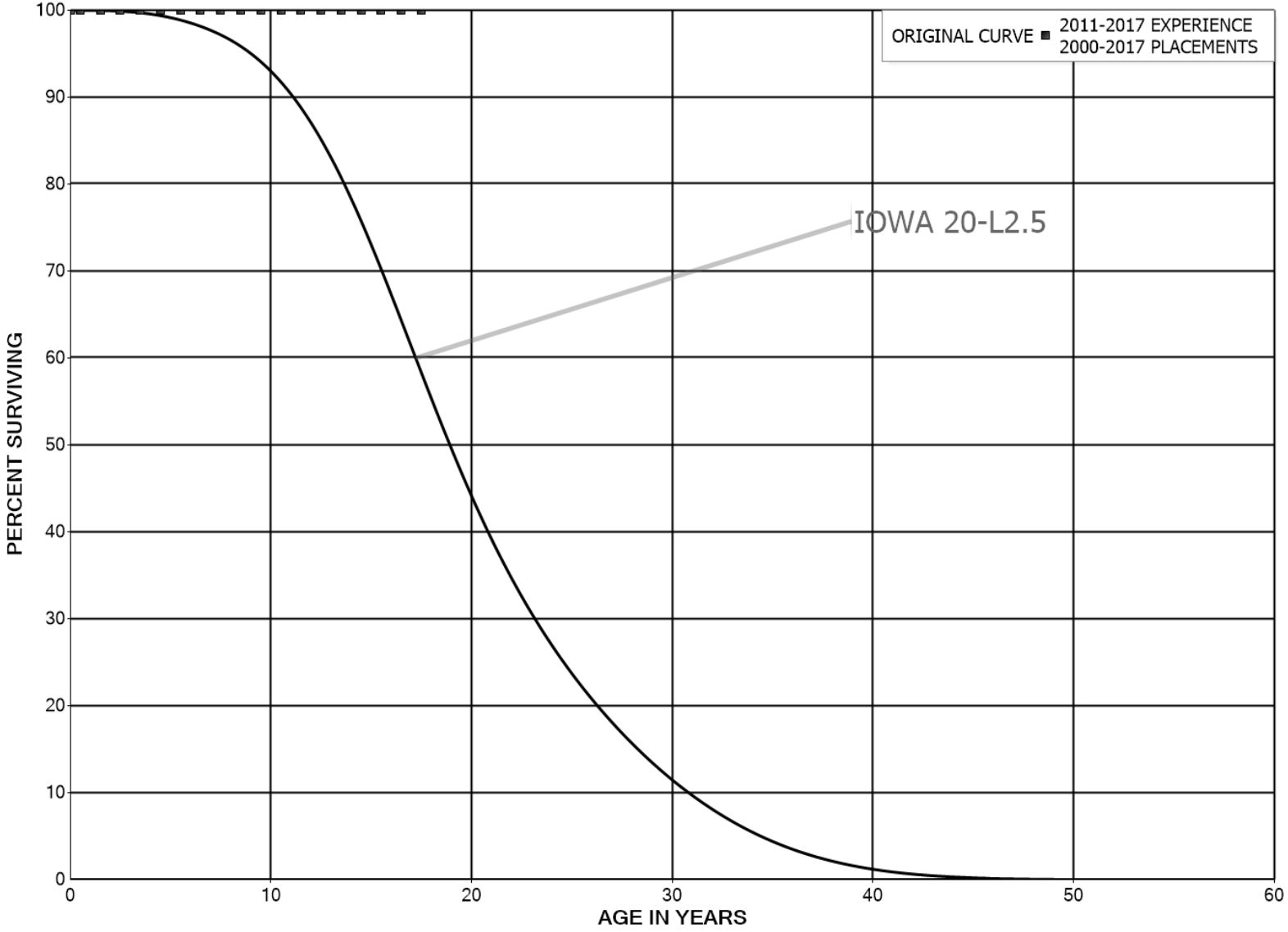
ACCOUNT 391 TRANSPORTATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1985-2017 EXPERIENCE BAND 2010-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	245,886		0.0000	1.0000	100.00
0.5	150,034		0.0000	1.0000	100.00
1.5	96,065		0.0000	1.0000	100.00
2.5	153,794		0.0000	1.0000	100.00
3.5	156,001		0.0000	1.0000	100.00
4.5	67,667		0.0000	1.0000	100.00
5.5	32,509		0.0000	1.0000	100.00
6.5	16,690		0.0000	1.0000	100.00
7.5	0		0.0000	1.0000	100.00
8.5	0		0.0000	1.0000	100.00
9.5	0		0.0000	1.0000	100.00
10.5	0		0.0000	1.0000	100.00
11.5	0		0.0000	1.0000	100.00
12.5	0		0.0000	1.0000	100.00
13.5	0		0.0000	1.0000	100.00
14.5	0		0.0000	1.0000	100.00
15.5	0		0.0000	1.0000	100.00
16.5					100.00
17.5					
18.5					
19.5					
20.5	12,000		0.0000		
21.5	12,000		0.0000		
22.5	12,000		0.0000		
23.5	30,000		0.0000		
24.5	30,000		0.0000		
25.5	30,000		0.0000		
26.5	12,000		0.0000		
27.5	12,000		0.0000		
28.5	0		0.0000		
29.5	0		0.0000		
30.5	0		0.0000		
31.5	0		0.0000		
32.5					

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS
ACCOUNT 395 POWER OPERATED EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

ACCOUNT 395 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 2000-2017 EXPERIENCE BAND 2011-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	31,894		0.0000	1.0000	100.00
0.5	25,379		0.0000	1.0000	100.00
1.5	25,379		0.0000	1.0000	100.00
2.5	29,146		0.0000	1.0000	100.00
3.5	35,489		0.0000	1.0000	100.00
4.5	39,705		0.0000	1.0000	100.00
5.5	101,182		0.0000	1.0000	100.00
6.5	85,120		0.0000	1.0000	100.00
7.5	121,064		0.0000	1.0000	100.00
8.5	117,705		0.0000	1.0000	100.00
9.5	111,075		0.0000	1.0000	100.00
10.5	46,138		0.0000	1.0000	100.00
11.5	42,694		0.0000	1.0000	100.00
12.5	42,033		0.0000	1.0000	100.00
13.5	39,049		0.0000	1.0000	100.00
14.5	30,076		0.0000	1.0000	100.00
15.5	30,076		0.0000	1.0000	100.00
16.5	30,076		0.0000	1.0000	100.00
17.5					100.00

PART VII. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

AQUA PENNSYLVANIA, INC.
NEW GARDEN OPERATIONS

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

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT (2)-(3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1960	1,404,521	1,187,385	217,136	217,136	1.0
1970	5,526,338	5,050,951	475,387	692,523	3.1
1980	228,688	128,072	100,616	793,139	3.5
1989	6,892,283	4,687,776	2,204,507	2,997,646	13.4
1991	4,105,835	2,461,244	1,644,591	4,642,237	20.8
1992	245,223	124,453	120,770	4,763,006	21.3
1993	161,352	112,020	49,332	4,812,339	21.5
1994	38,707	18,900	19,807	4,832,146	21.6
1995	439,513	256,503	183,010	5,015,156	22.4
1996	1,300,037	561,086	738,951	5,754,107	25.7
1997	1,612,122	993,952	618,170	6,372,277	28.5
1998	9,994,832	5,947,250	4,047,582	10,419,859	46.6
1999	679,325	358,793	320,532	10,740,391	48.0
2000	3,948,645	1,513,535	2,435,110	13,175,501	58.9
2001	5,092,120	2,584,812	2,507,308	15,682,810	70.1
2002	177,512	63,175	114,337	15,797,146	70.6
2003	370,826	133,779	237,047	16,034,193	71.7
2004	281,219	89,019	192,200	16,226,393	72.5
2005	1,202,040	555,925	646,115	16,872,508	75.4
2006	2,732,002	1,035,687	1,696,315	18,568,823	83.0
2007	2,166,422	788,509	1,377,913	19,946,735	89.1
2008	359,674	92,594	267,080	20,213,815	90.3
2009	452,246	119,280	332,966	20,546,781	91.8
2010	186,080	38,687	147,393	20,694,174	92.5
2011	339,570	54,883	284,687	20,978,861	93.8
2012	949,666	75,398	874,268	21,853,129	97.7
2013	18,722	8,440	10,282	21,863,410	97.7
2015	25,438	3,184	22,254	21,885,664	97.8
2016	12,826	1,368	11,458	21,897,122	97.9
2021	374,485	3,466	371,019	22,268,141	99.5
2022	108,508	391	108,117	22,376,259	100.0
SUBTOTAL	51,426,775	29,050,517	22,376,259		
NONDEPRECIABLE	8,280,382				
TOTAL	59,707,158	29,050,517	22,376,259		

UTILITY PLANT IN SERVICE

AQUA PENNSYLVANIA, INC.
NEW GARDEN OPERATIONS

ACCOUNT 354.3 STRUCTURES AND IMPROVEMENTS - PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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-S1						
NET SALVAGE PERCENT.. 0						
1960	209,141.07	165,305	208,524	617	16.38	38
1989	673,123.69	368,131	464,379	208,745	27.13	7,694
1991	418,667.49	218,879	276,105	142,562	28.07	5,079
1995	216,145.29	101,761	128,367	87,778	30.07	2,919
1997	334,427.89	148,988	187,941	146,487	30.81	4,755
1999	234,642.31	97,682	123,221	111,421	31.90	3,493
2001	1,024,596.58	395,494	498,896	525,701	33.01	15,926
2007	1,027,143.78	296,947	374,585	652,559	36.27	17,992
2021	20,385.56	324	408	19,978	46.42	430
2022	6,795.20	18	23	6,772	47.05	144
	4,165,068.86	1,793,529	2,262,449	1,902,620		58,470

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.5 1.40

AQUA PENNSYLVANIA, INC.
NEW GARDEN OPERATIONS

ACCOUNT 354.4 STRUCTURES AND IMPROVEMENTS - TREATMENT AND DISPOSAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 50-R2						
NET SALVAGE PERCENT.. 0						
1970	3,194,806.09	2,595,780	3,194,806			
1989	2,640,053.98	1,616,769	2,012,298	627,756	20.73	30,282
1991	1,080,469.80	631,210	785,630	294,840	21.88	13,475
1993	161,352.36	90,002	112,020	49,332	22.79	2,165
1997	1,080,518.69	537,558	669,067	411,452	25.00	16,458
1998	9,876,511.00	4,738,750	5,898,044	3,978,467	25.75	154,504
2001	2,663,002.74	1,149,352	1,430,531	1,232,472	27.33	45,096
2005	1,002,981.95	362,879	451,654	551,328	29.55	18,657
2006	1,831,002.25	628,766	782,589	1,048,413	30.12	34,808
2008	48,204.02	14,779	18,394	29,810	31.09	959
2012	14,350.97	3,261	4,059	10,292	33.17	310
2021	143,448.58	3,127	3,892	139,557	33.62	4,151
2022	47,825.96	187	233	47,593	32.03	1,486
	23,784,528.39	12,372,420	15,363,217	8,421,312		322,351

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.1 1.36

AQUA PENNSYLVANIA, INC.
NEW GARDEN OPERATIONS

ACCOUNT 354.7 STRUCTURES AND IMPROVEMENTS - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 50-R3						
NET SALVAGE PERCENT.. 0						
1989	683,370.61	434,214	567,730	115,641	18.79	6,154
2021	11.55			12	41.80	
2022	3.85		0	4	41.89	
	683,386.01	434,214	567,730	115,656		6,154

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.8 0.90

AQUA PENNSYLVANIA, INC.
NEW GARDEN OPERATIONS

ACCOUNT 355.3 POWER GENERATING EQUIPMENT - PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 25-R2.5						
NET SALVAGE PERCENT.. 0						
1960	51,142.88	51,143	51,143			
1991	51,107.66	45,731	30,517	20,591	3.62	5,688
1995	43,299.13	36,718	24,503	18,796	4.79	3,924
1999	48,574.42	37,903	25,294	23,280	6.41	3,632
2001	131,434.43	96,815	64,607	66,827	7.42	9,006
2007	122,639.76	70,726	47,196	75,443	10.83	6,966
	448,198.28	339,036	243,260	204,938		29,216

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.0 6.52

AQUA PENNSYLVANIA, INC.
NEW GARDEN OPERATIONS

ACCOUNT 355.4 POWER GENERATING EQUIPMENT - TREATMENT AND DISPOSAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 25-R2.5						
NET SALVAGE PERCENT.. 0						
2006	63,731.12	38,647	35,422	28,309	10.22	2,770
2009	53,781.78	27,633	25,327	28,455	12.06	2,359
	117,512.90	66,280	60,749	56,764		5,129

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.1 4.36

AQUA PENNSYLVANIA, INC.
NEW GARDEN OPERATIONS

ACCOUNT 360 COLLECTION MAINS - FORCE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
1960	800,274.31	588,042	597,572	202,702	22.29	9,094
1980	228,687.70	126,030	128,072	100,616	34.01	2,958
1995	25,501.21	9,685	9,842	15,659	43.68	358
1996	316,089.44	116,384	118,270	197,819	44.18	4,478
1999	42,503.15	14,022	14,249	28,254	46.21	611
2000	102,336.86	32,502	33,029	69,308	46.74	1,483
2001	429,913.99	130,264	132,375	297,539	47.74	6,232
2003	29,939.54	8,308	8,443	21,497	48.82	440
2004	23,021.20	6,089	6,188	16,833	49.36	341
2005	66,389.73	16,677	16,947	49,443	49.92	990
2006	443,864.87	104,841	106,540	337,325	50.92	6,625
2007	45,791.75	10,198	10,363	35,429	51.48	688
2010	55,919.86	10,121	10,285	45,635	53.18	858
2011	290,161.90	48,341	49,125	241,037	53.77	4,483
2012	561,126.32	85,347	86,730	474,396	54.35	8,729
2021	149,818.80	2,008	2,040	147,779	55.43	2,666
2022	49,982.29	115	117	49,865	53.64	930
	3,661,322.92	1,308,974	1,330,187	2,331,136		51,964

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 44.9 1.42

AQUA PENNSYLVANIA, INC.
NEW GARDEN OPERATIONS

ACCOUNT 361 COLLECTION MAINS - GRAVITY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
1960	118,049.77	86,743	104,961	13,089	22.29	587
1970	2,003,366.11	1,295,978	1,568,159	435,207	28.25	15,406
1989	1,553,704.53	702,274	849,766	703,939	39.71	17,727
1991	2,374,710.72	1,014,951	1,228,111	1,146,600	41.19	27,837
1992	221,669.32	92,325	111,715	109,954	41.68	2,638
1994	22,606.90	8,907	10,778	11,829	42.68	277
1995	55,306.68	21,005	25,416	29,891	43.68	684
1996	810,865.81	298,561	361,265	449,601	44.18	10,177
1997	29,802.72	10,622	12,853	16,950	44.69	379
1998	106,666.16	36,480	44,142	62,524	45.69	1,368
1999	114,113.77	37,646	45,552	68,562	46.21	1,484
2000	3,673,576.19	1,166,728	1,411,764	2,261,812	46.74	48,391
2001	288,368.02	87,376	105,727	182,641	47.74	3,826
2002	111,967.70	32,504	39,330	72,638	48.28	1,505
2003	138,538.54	38,444	46,518	92,021	48.82	1,885
2004	230,061.57	60,851	73,631	156,431	49.36	3,169
2006	336,725.46	79,535	96,239	240,486	50.92	4,723
2007	446,716.86	99,484	120,377	326,340	51.48	6,339
2008	308,104.24	64,394	77,918	230,186	52.04	4,423
2009	304,830.00	59,472	71,962	232,868	52.61	4,426
2010	89,005.92	16,110	19,494	69,512	53.18	1,307
2011	45,569.97	7,592	9,186	36,384	53.77	677
	13,384,326.96	5,317,982	6,434,864	6,949,463		159,235

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 43.6 1.19

AQUA PENNSYLVANIA, INC.
NEW GARDEN OPERATIONS

ACCOUNT 363 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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-R4						
NET SALVAGE PERCENT.. 0						
1960	130,927.82	106,719	130,200	728	14.01	52
1970	328,165.98	236,050	287,986	40,180	20.19	1,990
1989	1,342,030.31	650,482	793,603	548,427	34.82	15,750
1991	48,211.58	21,941	26,769	21,443	36.82	582
1992	23,553.25	10,441	12,738	10,815	37.36	289
1994	16,099.87	6,657	8,122	7,978	39.36	203
1995	38,090.28	15,183	18,524	19,566	40.36	485
1996	173,081.94	66,844	81,551	91,531	40.92	2,237
1997	24,332.36	9,032	11,019	13,313	41.92	318
1998	11,654.76	4,151	5,064	6,591	42.92	154
1999	91,757.36	31,308	38,196	53,561	43.92	1,220
2000	172,732.40	56,345	68,742	103,990	44.92	2,315
2001	150,308.76	46,776	57,068	93,241	45.92	2,031
2002	65,544.05	19,545	23,845	41,699	46.48	897
2003	122,241.60	34,607	42,222	80,020	47.48	1,685
2004	28,136.22	7,541	9,200	18,936	48.48	391
2006	55,658.33	13,236	16,148	39,510	50.48	783
2007	242,838.90	54,080	65,979	176,860	51.48	3,436
2009	93,634.37	18,025	21,991	71,643	53.48	1,340
2010	41,154.31	7,301	8,908	32,246	54.48	592
2015	25,438.05	2,610	3,184	22,254	59.04	377
2016	12,825.99	1,121	1,368	11,458	60.04	191
2021	3,999.54	46	56	3,944	65.04	61
2022	1,333.19	3	4	1,330	65.66	20
	3,243,751.22	1,420,044	1,732,487	1,511,265		37,399

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.4 1.15

AQUA PENNSYLVANIA, INC.
NEW GARDEN OPERATIONS

ACCOUNT 364 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 25-S2.5						
NET SALVAGE PERCENT.. 0						
2006	1,020.08	643	1,251-	2,271	9.25	246
2007	1,897.13	1,139	2,216-	4,113	9.82	419
2008	3,365.35	1,911	3,718-	7,083	10.46	677
2011	3,837.85	1,762	3,428-	7,266	12.67	573
2021	49,118.38	1,631	3,173-	52,291	21.87	2,391
2022	16,374.99	90	175-	16,550	22.50	736
	75,613.78	7,176	13,961-	89,575		5,042

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.8 6.67

AQUA PENNSYLVANIA, INC.
NEW GARDEN OPERATIONS

ACCOUNT 371.3 PUMPING EQUIPMENT - PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 25-L0.5						
NET SALVAGE PERCENT.. 0						
1960	94,984.87	87,396	94,985			
1991	132,667.87	100,761	114,112	18,556	9.74	1,905
1995	61,170.51	44,018	49,851	11,320	10.42	1,086
1997	143,040.68	99,842	113,072	29,969	10.71	2,798
1999	147,733.82	99,144	112,281	35,453	11.15	3,180
2001	404,495.70	261,021	295,608	108,888	11.41	9,543
2005	132,667.87	77,107	87,324	45,344	12.07	3,757
2007	279,393.44	152,074	172,225	107,168	12.35	8,678
2012	11,992.79	5,121	5,800	6,193	13.08	473
2013	18,721.81	7,453	8,440	10,282	13.23	777
	1,426,869.36	933,937	1,053,698	373,171		32,197

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.6 2.26

AQUA PENNSYLVANIA, INC.
NEW GARDEN OPERATIONS

ACCOUNT 380 TREATMENT AND DISPOSAL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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 40-S0						
NET SALVAGE PERCENT.. 0						
2021	253,620.56	7,558	19,786-	273,407	24.38	11,214
2022	92,199.89	470	1,230-	93,430	24.33	3,840
	345,820.45	8,028	21,016-	366,836		15,054

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 24.4 4.35

AQUA PENNSYLVANIA, INC.
NEW GARDEN OPERATIONS

ACCOUNT 393 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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						
2021	7,702.50	289	243	7,460	19.25	388
2022	2,567.50	16	14	2,554	19.88	128
	10,270.00	305	257	10,013		516

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.4 5.02

AQUA PENNSYLVANIA, INC.
NEW GARDEN OPERATIONS

ACCOUNT 395 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 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-L2.5						
NET SALVAGE PERCENT.. 0						
2003	80,106.15	60,680	36,596	43,510	6.00	7,252
	80,106.15	60,680	36,596	43,510		7,252

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.0 9.05

PART VIII. EXPERIENCED AND ESTIMATED NET SALVAGE

AQUA PENNSYLVANIA, INC.
NEW GARDEN OPERATIONS

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				
2018 TRANSACTION YEAR				
2019 TRANSACTION YEAR				
2020 TRANSACTION YEAR				
2021 TRANSACTION YEAR				
354.30	1,749.52	282.71		282.71-
354.40	14,154.26	3,574.60		3,574.60-
363.00		29.90		29.90-
380.00		1,799.76		1,799.76-
	15,903.78	5,686.97		5,686.97-
TOTAL	15,903.78	5,686.97		5,686.97-

Exhibit No. 6-G, Part III
Docket No. R-2021-3027385
Docket No. R-2021-3027386
Witness: J. J. Spanos

AQUA PENNSYLVANIA, INC.

BRYN MAWR, PENNSYLVANIA

NEW GARDEN OPERATIONS

2023 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WASTEWATER PLANT
AS OF MARCH 31, 2023

Prepared by:

Gannett Fleming

Excellence Delivered ***As Promised***

Exhibit No. 6-G, Part III
Docket No. R-2021-3027385
Docket No. R-2021-3027386
Witness: J. J. Spanos

AQUA PENNSYLVANIA, INC.

Bryn Mawr, Pennsylvania

NEW GARDEN OPERATIONS

2023 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WASTEWATER PLANT
AS OF MARCH 31, 2023

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Camp Hill, Pennsylvania

Gannett Fleming

Excellence Delivered ***As Promised***

August 13, 2021

Aqua Pennsylvania, Inc.
762 Lancaster Avenue
Bryn Mawr, PA 19010

Attention: William C. Packer
Vice President, Regulatory Accounting & Regional Controller

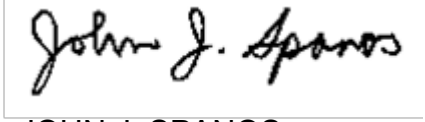
Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to wastewater plant as of March 31, 2023 for the New Garden Operations. The results of our study as of March 31, 2022 are presented in our report titled “2022 Depreciation Study - Calculated Annual Depreciation Accruals Related to Wastewater Plant as of March 31, 2022". 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 4, beginning on page I-3 of the attached report.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC



JOHN J. SPANOS
President

JJS:mle

067880.100

Gannett Fleming Valuation and Rate Consultants, LLC
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PART I. RESULTS OF STUDY

AQUA PENNSYLVANIA, INC.

DEPRECIATION STUDY

PART I. RESULTS OF STUDY

SUMMARY OF RESULTS

Tables 1 through 4 presented on pages I-3 through I-6 summarize the results of the depreciation study as of March 31, 2023 for the New Garden Operations system. Table 1 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve as of March 31, 2023, future book accruals, calculated annual accrual amount and rate, and composite remaining life for plant in service. Table 2 presents the bringforward of the book reserve to March 31, 2023. Table 3 sets forth the calculation of the depreciation accruals for the twelve months ended March 31, 2023. Table 4 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-2. 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 page III-2.

AQUA PENNSYLVANIA, INC.
NEW GARDEN OPERATIONS

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF MARCH 31, 2023

DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF MARCH 31, 2023	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
INTANGIBLE PLANT							
351.00 ORGANIZATION	NONDEPR.	1,004,882.04					
TOTAL INTANGIBLE PLANT		**1,004,882.04**					
NONDEPRECIABLE PLANT							
353.30 LAND AND LAND RIGHTS - PUMPING	NONDEPR.	1,125,227.22					
353.40 LAND AND LAND RIGHTS - TREATMENT AND DISPOSAL	NONDEPR.	6,150,273.12					
TOTAL NONDEPRECIABLE PLANT		**7,275,500.34**					
DEPRECIABLE PLANT							
354.00 STRUCTURES AND IMPROVEMENTS							
PUMPING	60-S1	4,165,068.86	2,320,822	1,844,247	57,728	1.39	31.9
TREATMENT AND DISPOSAL	50-R2	23,784,528.39	15,687,461	8,097,068	317,376	1.33	25.5
GENERAL	50-R3	683,386.01	573,881	109,505	6,063	0.89	18.1
TOTAL ACCOUNT 354		28,632,983.26	18,582,163	10,050,820	381,167		
355.00 POWER GENERATING EQUIPMENT							
PUMPING	25-R2.5	448,198.28	272,483	175,715	26,477	5.91	6.6
TREATMENT AND DISPOSAL	25-R2.5	117,512.90	65,872	51,641	4,931	4.20	10.5
TOTAL ACCOUNT 355		565,711.18	338,355	227,356	31,408		
360.00 COLLECTION MAINS - FORCE	75-R2.5	3,661,322.92	1,382,178	2,279,145	51,288	1.40	44.4
361.00 COLLECTION MAINS - GRAVITY	75-R2.5	13,606,488.27	6,577,495	7,028,994	162,439	1.19	43.3
363.00 SERVICES	70-R4	3,267,886.99	1,768,891	1,498,996	37,507	1.15	40.0
364.00 METERS	25-S2.5	75,613.78	(8,918)	84,532	4,779	6.32	17.7
371.30 PUMPING EQUIPMENT							
PUMPING	25-L0.5	1,426,869.36	1,085,945	340,924	29,734	2.08	11.5
TOTAL ACCOUNT 371.3		1,426,869.36	1,085,945	340,924	29,734		
380.00 TREATMENT AND DISPOSAL EQUIPMENT	40-S0	682,067.21	(24,268)	706,336	28,929	4.24	24.4
393.00 TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	10,270.00	770	9,500	513	*	18.5
395.00 POWER OPERATED EQUIPMENT	20-L2.5	80,106.15	43,846	36,261	6,156	7.68	5.9
TOTAL DEPRECIABLE PLANT		**52,009,319.12**	**29,746,456**	**22,262,864**	**733,920**		
AMORTIZATION OF NET SALVAGE					**1,914**		
TOTAL WASTEWATER PLANT		**60,289,701.50**	**29,746,456**	**22,262,864**	**735,834**		

* ACCRUALS CALCULATED FOR EACH ASSET BY THE COMPANY'S PROPERTY RECORD SYSTEM USING THE AMORTIZATION PERIOD SET FORTH IN COLUMN 2.

AQUA PENNSYLVANIA, INC.
NEW GARDEN OPERATIONS

TABLE 2. BRINGFORWARD TO MARCH 31, 2023 OF THE BOOK RESERVE AS OF MARCH 31, 2022

ACCOUNT	BOOK RESERVE AS OF MARCH 31, 2022		DEPRECIATION ACCRUALS		AMORTIZATION OF NET SALVAGE		PROJECTED RETIREMENTS		PROJECTED GROSS SALVAGE		PROJECTED COST OF REMOVAL		BOOK RESERVE AS OF MARCH 31, 2023
(1)	(2)	+	(3)	+	(4)	-	(5)	+	(6)	-	(7)	=	(8)
354.30	2,262,449		58,311		62								2,320,822
354.40	15,363,217		323,470		775								15,687,461
354.70	567,730		6,150										573,881
355.30	243,260		29,223										272,483
355.40	60,749		5,124										65,872
360.00	1,330,187		51,991										1,382,178
361.00	6,434,864		160,595		5		17,839				131		6,577,495
363.00	1,732,487		37,442		14		864				187		1,768,891
364.00	(13,961)		5,043										(8,918)
371.30	1,053,698		32,247										1,085,945
380.00	(21,016)		22,357		478		23,753				2,333		(24,268)
393.00	257		514										770
395.00	36,596		7,250										43,846
TOTAL	**29,050,517**		**739,716**		**1,332**		**42,456**		**0**		**2,652**		**29,746,456**

AQUA PENNSYLVANIA, INC.
NEW GARDEN OPERATIONS

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED MARCH 31, 2023

	ACCOUNT	ORIGINAL COST AS OF MARCH 31, 2022	ORIGINAL COST AS OF MARCH 31, 2023	ANNUAL ACCRUAL RATE		ANNUAL ACCRUAL AMOUNT *
	(1)	(2)	(3)	(4)		(5)
UTILITY PLANT IN SERVICE						
354.30	STRUCTURES AND IMPROVEMENTS - PUMPING	4,165,068.86	4,165,068.86	1.40		58,311
354.40	STRUCTURES AND IMPROVEMENTS - TREATMENT AND DISPOSAL	23,784,528.39	23,784,528.39	1.36		323,470
354.70	STRUCTURES AND IMPROVEMENTS - GENERAL	683,386.01	683,386.01	0.90		6,150
355.30	POWER GENERATING EQUIPMENT - PUMPING	448,198.28	448,198.28	6.52		29,223
355.40	POWER GENERATING EQUIPMENT - TREATMENT AND DISPOSAL	117,512.90	117,512.90	4.36		5,124
360.00	COLLECTION MAINS - FORCE	3,661,322.92	3,661,322.92	1.42		51,991
361.00	COLLECTION MAINS - GRAVITY	13,384,326.96	13,606,488.27	1.19		160,595
363.00	SERVICES	3,243,751.22	3,267,886.99	1.15		37,442
364.00	METERS	75,613.78	75,613.78	6.67		5,043
371.30	PUMPING EQUIPMENT - PUMPING	1,426,869.36	1,426,869.36	2.26		32,247
380.00	TREATMENT AND DISPOSAL EQUIPMENT	345,820.45	682,067.21	4.35		22,357
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	10,270.00	10,270.00	5.00	**	514
395.00	POWER OPERATED EQUIPMENT	80,106.15	80,106.15	9.05		7,250
	TOTAL PLANT IN SERVICE	**51,426,775.28**	**52,009,319.12**			**739,716**

* ANNUAL ACCRUAL AMOUNT BASED ON MONTHLY AVERAGES
** ACCRUAL RATE BASED ON AMORTIZATION PERIOD

AQUA PENNSYLVANIA, INC.
NEW GARDEN OPERATIONS

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

	2018		2019		2020		2021		2022			
ACCOUNT	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	NET SALVAGE	SALVAGE ACCRUAL
(1)	(2) -	(3) +	(4) -	(5) +	(6) -	(7) +	(8) -	(9) +	(10) -	(11) =	(12)*	(13)=(12)/5
354.30								282.71		94.24	(376.95)	(75)
354.40								3,574.60		1,191.53	(4,766.13)	(953)
361.00										98.55	(98.55)	(20)
363.00								29.90		150.16	(180.06)	(36)
380.00								1,799.76		2,349.86	(4,149.62)	(830)
TOTAL	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**5,686.97**	**-**	**3,884.33**	**(9,571.30)**	**(1,914)**

* COLUMN (12) EQUALS THE SUMMATION OF COLUMNS (2) THROUGH (11).

PART II. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

AQUA PENNSYLVANIA, INC.
NEW GARDEN OPERATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT (2)-(3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1960	1,403,981	1,193,727	210,254	210,254	0.9
1970	5,521,559	5,065,920	455,639	665,893	3.0
1980	228,688	130,871	97,817	763,710	3.4
1989	6,889,829	4,746,419	2,143,410	2,907,120	13.1
1991	4,102,676	2,515,155	1,587,521	4,494,641	20.2
1992	244,932	126,544	118,388	4,613,029	20.7
1993	161,352	113,775	47,577	4,660,606	20.9
1994	38,677	19,342	19,335	4,679,941	21.0
1995	439,442	265,986	173,456	4,853,397	21.8
1996	1,299,064	575,444	723,620	5,577,017	25.1
1997	1,612,086	1,016,193	595,893	6,172,909	27.7
1998	9,994,712	6,116,556	3,878,156	10,051,065	45.2
1999	679,193	372,360	306,833	10,357,898	46.5
2000	3,944,752	1,558,863	2,385,889	12,743,787	57.2
2001	5,091,809	2,678,141	2,413,668	15,157,455	68.1
2002	177,395	65,390	112,005	15,269,460	68.6
2003	370,682	145,115	225,567	15,495,028	69.6
2004	280,997	92,726	188,271	15,683,298	70.5
2005	1,202,040	579,080	622,960	16,306,258	73.2
2006	2,731,695	1,087,797	1,643,898	17,950,156	80.6
2007	2,315,888	837,124	1,478,764	19,428,920	87.3
2008	359,408	99,812	259,596	19,688,516	88.4
2009	807,800	118,060	689,740	20,378,256	91.5
2010	186,006	41,572	144,434	20,522,690	92.2
2011	339,533	61,884	277,649	20,800,340	93.4
2012	823,845	91,894	731,951	21,532,290	96.7
2013	18,722	9,154	9,568	21,541,858	96.8
2015	25,437	3,632	21,805	21,563,663	96.9
2016	12,826	1,594	11,232	21,574,895	96.9
2021	374,485	11,414	363,071	21,937,966	98.5
2022	323,559	4,897	318,662	22,256,628	100.0
2023	6,250	15	6,235	22,262,864	100.0
SUBTOTAL	52,009,319	29,746,456	22,262,864		
NONDEPRECIABLE	8,280,382				
TOTAL	60,289,702	29,746,456	22,262,864		

UTILITY PLANT IN SERVICE

AQUA PENNSYLVANIA, INC.
NEW GARDEN OPERATIONS

ACCOUNT 354.3 STRUCTURES AND IMPROVEMENTS - PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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-S1						
NET SALVAGE PERCENT.. 0						
1960	209,141.07	165,347	207,286	1,855	16.62	112
1989	673,123.69	374,863	469,945	203,179	26.85	7,567
1991	418,667.49	223,317	279,960	138,707	27.77	4,995
1995	216,145.29	104,960	131,583	84,562	29.39	2,877
1997	334,427.89	153,302	192,186	142,242	30.43	4,674
1999	234,642.31	100,873	126,459	108,183	31.50	3,434
2001	1,024,596.58	412,298	516,875	507,722	32.30	15,719
2007	1,027,143.78	315,436	395,444	631,700	35.53	17,779
2021	20,385.56	756	948	19,438	45.42	428
2022	6,795.20	108	136	6,660	46.42	143
	4,165,068.86	1,851,260	2,320,822	1,844,247		57,728

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.9 1.39

AQUA PENNSYLVANIA, INC.
NEW GARDEN OPERATIONS

ACCOUNT 354.4 STRUCTURES AND IMPROVEMENTS - TREATMENT AND DISPOSAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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 50-R2						
NET SALVAGE PERCENT.. 0						
1970	3,194,806.09	2,629,006	3,194,806			
1989	2,640,053.98	1,648,450	2,034,992	605,062	20.30	29,806
1991	1,080,469.80	648,390	800,430	280,040	21.16	13,234
1993	161,352.36	92,164	113,775	47,577	22.33	2,131
1997	1,080,518.69	553,658	683,484	397,035	24.50	16,206
1998	9,876,511.00	4,913,564	6,065,739	3,810,772	25.00	152,431
2001	2,663,002.74	1,193,025	1,472,775	1,190,228	26.80	44,411
2005	1,002,981.95	380,933	470,258	532,724	28.98	18,382
2006	1,831,002.25	662,457	817,795	1,013,207	29.55	34,288
2008	48,204.02	15,642	19,310	28,894	30.70	941
2012	14,350.97	3,548	4,380	9,971	32.73	305
2021	143,448.58	6,828	8,429	135,020	35.01	3,857
2022	47,825.96	1,043	1,288	46,538	33.62	1,384
	23,784,528.39	12,748,708	15,687,461	8,097,068		317,376

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.5 1.33

AQUA PENNSYLVANIA, INC.
NEW GARDEN OPERATIONS

ACCOUNT 354.7 STRUCTURES AND IMPROVEMENTS - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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 50-R3						
NET SALVAGE PERCENT.. 0						
1989	683,370.61	445,148	573,881	109,490	18.06	6,063
2021	11.55			12	41.54	
2022	3.85		0	4	41.80	
	683,386.01	445,148	573,881	109,505		6,063

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.1 0.89

AQUA PENNSYLVANIA, INC.
NEW GARDEN OPERATIONS

ACCOUNT 355.3 POWER GENERATING EQUIPMENT - PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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 25-R2.5						
NET SALVAGE PERCENT.. 0						
1960	51,142.88	51,143	51,143			
1991	51,107.66	46,247	34,536	16,572	3.34	4,962
1995	43,299.13	37,246	27,814	15,485	4.51	3,433
1999	48,574.42	38,762	28,946	19,628	6.01	3,266
2001	131,434.43	99,772	74,507	56,927	6.90	8,250
2007	122,639.76	74,369	55,537	67,103	10.22	6,566
	448,198.28	347,539	272,483	175,715		26,477

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.6 5.91

AQUA PENNSYLVANIA, INC.
NEW GARDEN OPERATIONS

ACCOUNT 355.4 POWER GENERATING EQUIPMENT - TREATMENT AND DISPOSAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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 25-R2.5						
NET SALVAGE PERCENT.. 0						
2006	63,731.12	40,457	38,172	25,559	9.64	2,651
2009	53,781.78	29,359	27,700	26,082	11.44	2,280
	117,512.90	69,816	65,872	51,641		4,931

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.5 4.20

AQUA PENNSYLVANIA, INC.
NEW GARDEN OPERATIONS

ACCOUNT 360 COLLECTION MAINS - FORCE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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						
1960	800,274.31	592,523	605,506	194,768	22.00	8,853
1980	228,687.70	128,065	130,871	97,817	33.59	2,912
1995	25,501.21	10,047	10,267	15,234	42.68	357
1996	316,089.44	120,051	122,682	193,407	43.68	4,428
1999	42,503.15	14,536	14,855	27,648	45.69	605
2000	102,336.86	33,761	34,501	67,836	46.21	1,468
2001	429,913.99	136,541	139,533	290,381	46.74	6,213
2003	29,939.54	8,691	8,881	21,059	48.28	436
2004	23,021.20	6,388	6,528	16,493	48.82	338
2005	66,389.73	17,560	17,945	48,445	49.36	981
2006	443,864.87	111,499	113,942	329,923	49.92	6,609
2007	45,791.75	10,816	11,053	34,739	50.92	682
2010	55,919.86	10,910	11,149	44,771	52.61	851
2011	290,161.90	52,519	53,670	236,492	53.18	4,447
2012	561,126.32	93,484	95,532	465,594	53.77	8,659
2021	149,818.80	4,480	4,578	145,241	56.73	2,560
2022	49,982.29	670	685	49,297	55.43	889
	3,661,322.92	1,352,541	1,382,178	2,279,145		51,288

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 44.4 1.40

AQUA PENNSYLVANIA, INC.
NEW GARDEN OPERATIONS

ACCOUNT 361 COLLECTION MAINS - GRAVITY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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						
1960	117,708.52	87,151	104,595	13,114	22.00	596
1970	1,998,853.80	1,318,044	1,581,863	416,991	27.25	15,302
1989	1,551,533.86	717,429	861,029	690,505	39.24	17,597
1991	2,371,560.35	1,046,570	1,256,051	1,115,509	40.19	27,756
1992	221,382.66	94,619	113,558	107,825	41.19	2,618
1994	22,579.06	9,154	10,986	11,593	42.17	275
1995	55,240.48	21,765	26,121	29,119	42.68	682
1996	809,913.41	307,605	369,175	440,738	43.68	10,090
1997	29,768.72	10,961	13,155	16,614	44.18	376
1998	106,547.59	37,974	45,575	60,973	44.69	1,364
1999	113,990.17	38,985	46,788	67,202	45.69	1,471
2000	3,669,697.69	1,210,633	1,452,954	2,216,744	46.21	47,971
2001	288,069.21	91,491	109,804	178,265	46.74	3,814
2002	111,855.86	33,892	40,676	71,180	47.74	1,491
2003	138,403.17	40,178	48,220	90,183	48.28	1,868
2004	229,841.06	63,781	76,547	153,294	48.82	3,140
2006	336,420.96	84,509	101,425	234,996	49.92	4,707
2007	446,322.16	105,421	126,522	319,800	50.92	6,280
2008	307,838.86	68,556	82,278	225,561	51.48	4,382
2009	304,573.58	63,656	76,398	228,176	52.04	4,385
2010	88,933.43	17,351	20,824	68,109	52.61	1,295
2011	45,533.63	8,242	9,891	35,643	53.18	670
2022	179,926.28	2,411	2,894	177,032	55.43	3,194
2023	59,993.76	138	166	59,828	53.64	1,115
	13,606,488.27	5,480,516	6,577,495	7,028,994		162,439

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 43.3 1.19

AQUA PENNSYLVANIA, INC.
NEW GARDEN OPERATIONS

ACCOUNT 363 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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-R4						
NET SALVAGE PERCENT.. 0						
1960	130,729.70	107,460	130,212	518	13.59	38
1970	327,899.05	238,711	289,251	38,648	19.71	1,961
1989	1,341,747.02	665,641	806,572	535,175	34.28	15,612
1991	48,202.74	22,650	27,445	20,758	35.82	580
1992	23,549.28	10,717	12,986	10,563	36.82	287
1994	16,097.59	6,896	8,356	7,742	38.36	202
1995	38,085.24	15,748	19,082	19,003	39.36	483
1996	173,060.78	68,982	83,587	89,474	40.36	2,217
1997	24,329.65	9,396	11,385	12,945	40.92	316
1998	11,653.56	4,326	5,242	6,412	41.92	153
1999	91,748.76	32,681	39,600	52,149	42.92	1,215
2000	172,717.27	58,931	71,408	101,309	43.92	2,307
2001	150,296.75	49,027	59,407	90,890	44.92	2,023
2002	65,539.30	20,396	24,714	40,825	45.92	889
2003	122,233.45	36,450	44,168	78,065	46.48	1,680
2004	28,134.50	7,965	9,651	18,484	47.48	389
2006	55,655.50	14,075	17,055	38,600	49.48	780
2007	242,827.56	57,744	69,970	172,858	50.48	3,424
2009	93,630.71	19,438	23,554	70,077	52.48	1,335
2010	41,152.84	7,922	9,599	31,554	53.48	590
2015	25,437.49	2,997	3,632	21,805	58.04	376
2016	12,825.74	1,316	1,594	11,232	59.04	190
2021	3,999.49	106	129	3,870	64.04	60
2022	20,083.03	229	277	19,806	65.04	305
2023	6,249.99	12	15	6,235	65.66	95
	3,267,886.99	1,459,816	1,768,891	1,498,996		37,507

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.0 1.15

AQUA PENNSYLVANIA, INC.
NEW GARDEN OPERATIONS

ACCOUNT 364 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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 25-S2.5						
NET SALVAGE PERCENT.. 0						
2006	1,020.08	673	592-	1,612	8.63	187
2007	1,897.13	1,195	1,051-	2,948	9.25	319
2008	3,365.35	2,020	1,776-	5,141	9.82	524
2011	3,837.85	1,907	1,677-	5,515	11.89	464
2021	49,118.38	3,802	3,344-	52,462	20.87	2,514
2022	16,374.99	544	478-	16,853	21.87	771
	75,613.78	10,141	8,918-	84,532		4,779

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.7 6.32

AQUA PENNSYLVANIA, INC.
NEW GARDEN OPERATIONS

ACCOUNT 371.3 PUMPING EQUIPMENT - PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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 25-L0.5						
NET SALVAGE PERCENT.. 0						
1960	94,984.87	87,614	94,985			
1991	132,667.87	101,942	116,733	15,935	9.57	1,665
1995	61,170.51	44,642	51,119	10,052	10.27	979
1997	143,040.68	101,287	115,983	27,058	10.61	2,550
1999	147,733.82	101,050	115,712	32,022	10.97	2,919
2001	404,495.70	266,563	305,240	99,256	11.25	8,823
2005	132,667.87	79,362	90,877	41,791	11.92	3,506
2007	279,393.44	157,103	179,898	99,495	12.26	8,115
2012	11,992.79	5,453	6,244	5,749	12.89	446
2013	18,721.81	7,994	9,154	9,567	13.08	731
	1,426,869.36	953,010	1,085,945	340,924		29,734

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.5 2.08

AQUA PENNSYLVANIA, INC.
NEW GARDEN OPERATIONS

ACCOUNT 380 TREATMENT AND DISPOSAL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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 40-S0						
NET SALVAGE PERCENT.. 0						
2021	236,374.55	15,766	14,262-	250,637	24.50	10,230
2022	355,813.69	10,603	9,592-	365,406	24.38	14,988
2023	89,878.97	458	414-	90,293	24.33	3,711
	682,067.21	26,827	24,268-	706,336		28,929

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 24.4 4.24

AQUA PENNSYLVANIA, INC.
NEW GARDEN OPERATIONS

ACCOUNT 393 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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						
2021	7,702.50	674	674	7,028	18.25	385
2022	2,567.50	96	96	2,471	19.25	128
	10,270.00	770	770	9,500		513

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.5 5.00

AQUA PENNSYLVANIA, INC.
NEW GARDEN OPERATIONS

ACCOUNT 395 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MARCH 31, 2023

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-L2.5						
NET SALVAGE PERCENT.. 0						
2003	80,106.15	61,698	43,846	36,261	5.89	6,156
	80,106.15	61,698	43,846	36,261		6,156

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.9 7.68

PART III. EXPERIENCED AND ESTIMATED NET SALVAGE

AQUA PENNSYLVANIA, INC.
NEW GARDEN OPERATIONS

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				
2019 TRANSACTION YEAR				
2020 TRANSACTION YEAR				
2021 TRANSACTION YEAR				
354.30	1,749.52	282.71		282.71-
354.40	14,154.26	3,574.60		3,574.60-
363.00		29.90		29.90-
380.00		1,799.76		1,799.76-
	15,903.78	5,686.97		5,686.97-
2022 TRANSACTION YEAR				
354.30	583.17	94.24		94.24-
354.40	4,718.09	1,191.53		1,191.53-
361.00		98.55		98.55-
363.00		150.16		150.16-
380.00		2,349.86		2,349.86-
	5,301.26	3,884.34		3,884.34-
TOTAL	21,205.04	9,571.31		9,571.31-

VOLUME 15

AP Statement No. 1 – Direct Testimony William C. Packer

AP Statement No. 2 – Direct Testimony Erin M. Feeney

AP Statement No. 3 – Direct Testimony Christopher E. Manning

AP Statement No. 4 – Direct Testimony Christopher E. Henkel

AP Statement No. 5 – Direct Testimony Constance E. Heppenstall

AP Statement No. 6 – Direct Testimony John J. Spanos

AP Statement No. 8 – Direct Testimony Christine Saball

AP Statement No. 9 – Direct Testimony Todd M. Duerr

AP Statement No. 10 – Direct Testimony Rita F. Black

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

DOCKET NOS. R-2021-3027385, R-2021-3027386

AQUA PENNSYLVANIA, INC.
AQUA PENNSYLVANIA WASTEWATER, INC.

PREPARED DIRECT TESTIMONY OF WILLIAM C. PACKER

Topics Addressed:

The Company's Need for Rate Relief, Overview of the Principal Accounting Exhibits Certain Expense Claims, Rate Base Claims, Rate Design, Proposed Capitalization Ratios, Return on Equity Considerations, And Various Other Matters

DATE SERVED: August 20, 2021 **Aqua Statement No. 1**
DATE ADMITTED: _____

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I. INTRODUCTION AND PURPOSE OF TESTIMONY

Q. What is your name and business address?

A. William C. Packer. My business address is 762 W. Lancaster Avenue, Bryn Mawr, Pennsylvania 19010.

Q. By whom are you employed and in what capacity?

A. I am employed by Essential Utilities, Inc. ("Essential" or the "Parent Company") as Vice President Regulatory Accounting and Regional Controller. Essential is the Parent Company of Aqua Pennsylvania, Inc. and Aqua Pennsylvania Wastewater, Inc. (collectively "Aqua PA," "AP" or the "Company").

Q. Please describe your education and business experience.

A. I graduated from the Richard Stockton College of New Jersey in 1998 with a Bachelor of Science degree in Business Studies with a concentration in Accounting. I began my 20-year career in the utility industry in September 1999, when I joined New Jersey American Water Company ("NJ American") as a General Staff Accountant and from 2001 to 2005 held various positions in finance and accounting at NJ American. At NJ American, I had the opportunity to support the rate-making process by working closely with operating subsidiaries in 23 states preparing schedules and exhibits and answering interrogatories.

I began my career within the Aqua corporate family in March 2005 where I joined Aqua New Jersey, Inc. as Assistant Controller. I held this position until December 2006 when I transferred to Aqua America, Inc. and have held a variety of positions in finance and accounting. Since starting at Aqua, I have been the chief accounting and revenue requirement witness in rate cases filed before the Pennsylvania Public Utility Commission ("PA PUC" or the "Commission") since 2008.

In addition to my corporate experience, I was elected as Mayor of the Borough of Woodbury Heights and sworn in on January 5, 2019. The Borough of Woodbury Heights is one of 565 municipalities in the state and has a population of approximately 3,000. I have been an elected official since 2010 and the Borough owns and operates both its own water and wastewater utilities, thus giving me a unique perspective to the considerations municipalities face when it comes to providing utility service to its residents.

Q. What is the purpose of your testimony?

A. The purpose of my testimony is as follows: (1) Section II of my direct testimony explains the Company's need for rate relief; (2) Section III introduces the other witnesses that provide direct testimony on behalf of Aqua PA and support various other aspects of the Company's initial filing; (3) Section IV of my testimony describes Aqua PA's efforts to control operating and maintenance ("O&M") expenses, while continuing to provide safe and reliable service; (4) Section V identifies and describes the principal accounting exhibits (*i.e.*, AP Exhibits 1-A (Water) and 1-B through 1-G (Wastewater)) submitted in support of Aqua PA's proposed rate increase for water and wastewater operations, respectively; (5) Sections VI through VIII explain and support the Company's operating expense and rate base claims;[1] (6) Section IX describes any major changes, or other matters, related to Aqua PA's proposed rate structure and rate design necessary to implement the proposed base rate increase; (7) Section X describes the Company's proposed capital structure; (8) Section XI identifies various factors the Commission should consider when determining the appropriate return on equity for Aqua PA, explains why Aqua PA is entitled to an equity

[1] I note that this section also describes (a) the Company's ongoing efforts to run and operate systems in receivership and deferred accounting of the costs associated with such receiverships, and (b) the Company's proposal for deferred accounting of bad debt expense resulting from the COVID-19 pandemic and the moratorium on service terminations for non-payment.

allowance that recognizes exemplary managerial performance, and recommends the appropriate return on equity to be utilized in this proceeding in light of the analysis of Mr. Paul R. Moul (AP Statement No. 7); and (9) Section XII discusses the Company's satisfaction of the commitments it made in the settlement of certain issues in its last water and wastewater base rate case.

Q. For which of the Company's principal exhibits are you responsible?

A. I am responsible for the primary accounting exhibits for water and wastewater operations, respectively, AP Exhibits 1-A through 1-G. In addition, I oversaw and assisted in the preparation of the backup volumes that contain responses to the Commission's standard rate case filing requirements with respect to: A. Statement of Income, B. Operating Revenues, C. Operating Expenses, D. Taxes, E. Rate Base, G. Rate of Return, H. Rate Structure, J. Balance Sheet, and K. Other Data.

II. AQUA PA'S NEED FOR RATE RELIEF

Q. Why is Aqua PA seeking rate relief at this time?

A. The Company's last consolidated water and wastewater base rate case was filed three years ago at Docket Nos. R-2018-3003558, R-2018-3003561, et al. ("2018 Base Rate Case"). Rates established in that case became effective on May 24, 2019. Since March 31, 2020 (*i.e.*, the end of the fully projected future test year used in the 2018 Base Rate Case), the Company have invested nearly $330 million in utility infrastructure through the historic test year ("HTY") ended March 31, 2021, and the Company's project that they will invest another $800 million through the fully projected test year ("FPFTY") ending March 31, 2023.

Q. Please describe the Company's level of investment since the 2018 Base Rate Case.

A. Since the end of its last base rate case, the Company's average capital expenditure program for water and wastewater operations has been approximately $325 million annually. Indeed, the Company's had been investing in new and replacement infrastructure for many years at an accelerated rate in order to proactively address aging infrastructure and evolving regulatory requirements. The accelerated levels of investment, particularly since the establishment of the Distribution System Improvement Charge ("DSIC"), have enabled significant enhancements to the Company's utility infrastructure. As a result, main breaks and water quality complaints have been reduced and Aqua PA's unaccounted for water metrics have been improving, particularly for smaller acquired systems.

For water operations, Aqua PA has an annual average investment per year of approximately $325 million. The majority of this investment is dedicated to the distribution system mains and appurtenances such as hydrants, service lines, and meters. For wastewater operations, Aqua PA has an average annual investment of approximately $25 million. The vast majority of this investment has been directed towards base wastewater operating systems that were presented in the 2018 Base Rate Case. Notably, this case also includes a meaningful investment in Aqua PA's Information Technology ("IT") systems. Specifically, the Company is installing a new financial reporting system, SAP, and will cease to operate on its legacy reporting system Lawson. Aqua PA has been operating and maintaining the Lawson system since 1996. Aqua PA was planning to make this change and given the recent acquisition by the Parent Company Essential of Peoples Gas, including Peoples Natural Gas Company, LLC and Peoples Gas Company, LLC, which are already using SAP, Essential has decided the time was right to align all utilities

on the same reporting platform. SAP is a highly regarded enterprise system that will serve the Company for many years to come.

Considering the investments that have been made, Aqua PA's need for rate relief includes recovery for an increase in annual depreciation expense, which is further explained and supported in the testimony of Aqua PA witness John Spanos, AP Statement No. 6.

Q. What are some of the other factors driving Aqua PA's need for rate relief?

A. In addition to needed infrastructure investment, Aqua PA has experienced increases in its O&M expenses since its 2018 Base Rate Case. Many of those O&M expenses are due to the increase in the size of its operations with the continued acquisition of water and wastewater service territories. On the whole, O&M costs have increased approximately 3.7% since the Company's 2018 Base Rate Case. Lastly, the Company's need for rate relief is occasioned by the nearly expired amortization of the IRS Section 481(a) adjustment ("Catch-up"), which was authorized in its prior rate case at Docket No. R-2011-2267958 ("2011 Base Rate Case") and incorporated into the calculation of income tax expense in the 2018 Base Rate Case. The reduction in the remaining benefit of this adjustment has increased the Company's projected effective tax rate to approximately 13.50%.

Q. Has the COVID-19 pandemic impacted customer usage? If so, what has Aqua PA proposed as a part of this base rate case to address any changes?

A. Yes, the COVID-19 pandemic has impacted customer usage. In the 2018 Base Rate Case, total water consumption for the purposes of establishing rates was approximately 33 billion gallons of annual sales to our various classes of customers, primarily residential,

commercial, and industrial. With the COVID-19 shut-downs experienced in 2020 and the beginning of 2021, Aqua PA saw expected declines in consumption by the commercial and industrial classes, but also saw offsetting increased consumption in the residential class. Given the re-opening of businesses, public buildings, schools, and industrial production returning, Aqua PA has seen these effects start to reverse. Accordingly, in this case, Aqua PA has made adjustments to its billing determinants to consumption to be reflective of pre-COVID-19 levels. Overall consumption gallons have remained approximately 33 billion gallons annually throughout the pandemic, which provides the basis for setting rates in this case. Lastly, Aqua PA has proposed that the Commission continue its authorization for deferred accounting treatment of the incremental effects of COVID-19 experienced by the Company to date.

Aqua PA, like other utilities in the Commonwealth, experienced delays in its collection of revenues billed to customers during the pandemic. As a result of these delays, Aqua PA recorded higher levels of bad debt expenses, over and above those implicitly authorized in its 2018 Base Rate Case. Those amounts are currently recorded as a regulatory asset on the Company's books, in the amount of approximately $5.7 million. Aqua PA is continuing to monitor and adjust its regulatory asset as the Company and its customers deal with the continued effects of COVID-19. Aqua PA is proposing only that the deferred accounting of increased bad debt continue and, therefore, any amounts deferred would be examined for reasonableness in its next base rate case proceeding.

Q. Please elaborate specifically on the need for rate relief related to Aqua PA's wastewater systems.

A. In regard to wastewater operations, Aqua PA began to provide this service in 1996, with the acquisition of the Little Washington Service Area. Since then, Aqua PA has acquired and rehabilitated different types of wastewater systems, many of which are troubled for a variety of reasons. Currently, Aqua PA furnishes wastewater service to approximately 40,000 customers. While small in comparison to Aqua PA's water utility business, which services approximately 450,000 customers, the wastewater business requires a considerable amount of investment. Aqua PA further expects, based upon its experience with wastewater operations, that this is a business that will continue to increase in size materially consistent with the Commission's and Commonwealth's policies on consolidation of wastewater systems.

To provide some historical background, Aqua PA's wastewater utility began filing wastewater rate cases in the 2008 – 2010 timeframe. During this time, it also began the process of consolidating many individual systems throughout the Commonwealth with the goal of being able to file a single rate case on a consolidated basis for all of its wastewater operations. That goal was achieved in the 2018 Base Rate Case, with a single revenue requirement study encompassing all of Aqua PA's wastewater operations in one filing. This case presents the Company's base operations separately, which are those individual wastewater systems that were presented in the 2018 Base Rate Case, but also presents separately the wastewater system acquisitions acquired since the 2018 Base Rate Case as part of the Section 1329, 66 Pa.C.S. § 1329, Fair Market Value acquisition process.

In this proceeding, the Company has proposed to continue to allocate a portion of its wastewater cost of service amongst its customer base to moderate the rate increase impact to wastewater customers. The Company's request for rate relief is necessary to provide a reasonable opportunity to have its wastewater operations earn a fair rate of return.

Q. Please explain the Company's efforts to reduce its overall borrowing costs.

A. Aqua PA historically has had, and currently has, a solid A credit rating from Standard and Poor's ("S&P"), which results in a lower cost of borrowing. Given its favorable credit rating and the opportunity afforded by the historically low interest rate environment that has prevailed since the 2018 Base Rate Case, the Company has proactively taken advantage of long-term debt with interest rates in the 4.0% to 4.5% range for the significant level of investments (*i.e.*, approximately $325 million) it made through the end of the HTY in this case when its capital investment program was at its peak. Aqua PA is planning to continue to use the relatively low interest rate environment to lock in favorable borrowing costs for the additional $800 million that it will invest during the future test year ("FTY"), and the FPFTY in this case. As it has done historically, Aqua PA has continued to refinance callable/expiring long term debt at lower rates, and it is able to utilize very low cost of debt rates for the next 20 to 30 years. The benefit of the Company's financing and refinancing efforts since the 2018 Base Rate Case resulted in the reduction of its weighted average cost rate of long-term debt from 4.43% to 4.00% as forecasted for the FPFTY. This reduction in embedded long-term debt costs results in annual savings to customers of approximately $8.3 million, based on the Company's 46.08% long-term debt ratio.

III. INTRODUCTION OF OTHER WITNESSES

Q. Please identify the other witnesses who are providing direct testimony on behalf of Aqua PA in this proceeding.

A. In addition to me, the following witnesses will be responsible for presenting testimony in the following areas:

- **AP Statement No. 2 – Erin M. Feeney.** Ms. Feeney's testimony addresses revenue data, certain expense adjustments, acquisitions, certain rate base issues, and the proposed Universal Service Rider.

- **AP Statement No. 3 - Christopher E. Manning.** Mr. Manning addresses certain expense adjustments contained in the Company's principal accounting exhibits.

- **AP Statement No. 4 - Christopher M. Henkel.** Mr. Henkel also addresses certain expense adjustments contained in the Company's principal accounting exhibits, and further testifies regarding the Company's proposed adjustment clauses.

- **AP Statement No. 5 - Constance E. Heppenstall.** Ms. Heppenstall explains the cost of service allocation study performed in this case, and also support aspects of the Company's proposed customer rate design. She also sponsors Exhibit Nos. 5-A (Parts I and II), 5-B (Parts I and II), and 5-C to the Company's filing.

- **AP Statement No. 6 – John J. Spanos.** Mr. Spanos explains the depreciation exhibits prepared in support of this filing (*i.e.*, Exhibits 6-A, Part I through 6-G, Part I (the results of each depreciation study for the HTY), Exhibits 6-A, Part II through 6-G, Part II (the results of each depreciation study for the FTY), and Exhibits 6-A, Part III through 6-G, Part III (the results of each depreciation study for the FPFTY)) and addresses issues related to depreciation.

- **AP Statement No. 7 - Paul R. Moul.** Mr. Moul testifies regarding the Company's proposed costs of capital, and sponsors Exhibit 4-A in support of his recommendations.

- **AP Statement No. 8 - Christine L. Saball.** Ms. Saball addresses various tax issues related to Aqua PA's satisfaction of Act 40, the flow-through of deductions for repairs, the Company's claim for income tax expense and Aqua PA's proposal to implement a Federal Income Tax Rider.

- **AP Statement No. 9 – Todd M. Duerr.** Mr. Duerr testifies regarding Aqua PA's capital investments in wastewater operations.

- **AP Statement No. 10 – Rita F. Black.** Ms. Black testifies regarding Aqua PA's current low-income programming, and in support of Aqua PA's proposal to implement a recoverable universal service plan.

IV. AQUA PA'S EFFORTS TO CONTROL O&M EXPENSES

Q. Please explain Aqua PA's ongoing efforts to control O&M expenses since the base rates established in the 2018 Base Rate Case became effective on May 24, 2019, for water and wastewater operations.

A. The Company's projected O&M expenses (excluding depreciation) for the FPFTY in this case reflect compound annual growth rate over its O&M claims in the 2018 Base Rate Case of less than 1.3%. There are a few factors that played important roles in achieving this level of growth—*i.e.*, Aqua PA's pension expense, expansion of the Parent Company's utility service by way of the Peoples Gas acquisition in 2020, operating efficiencies derivative of capital investment activities, and operating efficiencies in wastewater.

Regarding pension expense, Aqua PA is projecting that its gross funding contribution for its pension trust will be reduced to $5.7 million for the FPFTY. This reduction is possible because the Company has consistently funded its pension plan over many years, which positioned it well to capitalize on an extended period of favorable equity returns that produced solid performance for the portfolio of investment held by its pension trust. The Company closed its defined benefit pension plan to employees hired after April 1, 2003, which also helped to control pension costs. While the pension plan has been effectively frozen at the level of pre-2003 employees, the Company still has a considerable number of pension-eligible employees who continue to accrue benefits that require funding. However, due to the Company's prudent management of its pension plan, those future requirements have been substantially reduced in this case.

Regarding Management Service Fees, Aqua PA is realizing a lower share of the allocation. This reduction is occasioned by the increase in the overall customer base, which is the primary method of allocation for corporate costs.

Regarding the operating efficiencies derived from Aqua PA's capital investment activities, I will later outline a few examples of projects that have yielded efficiencies that result in lower cost and better operations. With respect to Aqua PA's efficient operation of its wastewater systems in this case, Aqua PA has made significant investments in its treatment plants in Media, Treasure Lake, and other smaller scale plants. The nature of the wastewater business requires significant maintenance and repair on an ongoing basis. Thus, it is expected that with these investments, the Company will better control future increases in costs of treatment and maintenance.

V. PRINCIPAL ACCOUNTING EXHIBITS

Q. Were the exhibits entitled "Aqua Pennsylvania, Inc., Exhibit 1-A, Revenue, Expense and Rate Base Claims" and "Aqua Pennsylvania, Inc., Exhibits 1-B through 1-G, Revenue, Expense and Rate Base Claims" prepared by you or under your supervision?

A. Yes, they were.

Q. Why is Aqua PA presenting seven separate revenue requirement studies, inclusive of Exhibit 1-A (applicable to water operations) and Exhibits 1-B through 1-G (applicable to wastewater operations)?

A. Aqua PA is presenting separate revenue requirement studies to comply with the terms and conditions of the Commission's approvals of Aqua PA's acquisitions of certain wastewater systems that are included in this case. The terms of the Commission's approvals under

Section 1329 of the Code, 66 Pa.C.S. § 1329, provided that the Company would submit separate cost of service studies for those systems in its next base rate case.

Q. Please explain the content of Exhibits 1-A and 1-B through 1-G.

A. Exhibits 1-A and 1-B through 1-G are being submitted in support of Aqua PA's proposed rate increase for water and wastewater operations, respectively. They present the Company's pro forma revenue, expense and rate base data based on HTY (year ended March 31, 2021), FTY (year ending March 31, 2022), and FPFTY (year ending March 31, 2023). Data for the HTY were obtained from the Company's books and records. For the FTY, revenues are based on the estimated number of customers served as of March 31, 2022. Correspondingly, for the FPFTY, revenues are based on the estimated number of customers served as of March 31, 2023. Operating expenses have been similarly adjusted to reflect, for the most part, FTY and FPFTY-end conditions. Aqua PA's claimed rate base includes its estimated net Utility Plant in Service at March 31, 2022 and March 31, 2023.

Q. Do you anticipate the need to make additional adjustments to the data set forth in Exhibits 1-A or 1-B through 1-G?

A. Not at this time. However, in the course of this proceeding, further adjustments or revisions may be called for based upon, for example, substituting known and experienced data for estimates or correcting inadvertent errors.

Q. Does Aqua PA propose to submit revised accounting exhibits to reflect any such adjustments or revisions?

A. Yes. As it has consistently done in previous base rate proceedings, Aqua PA will submit, during the rebuttal phase of this case, exhibits to be identified as Exhibit 1-A (a) through Exhibit 1-G (a), which will correct any errors that may be identified, incorporate known

changes and adopt any other appropriate adjustments that come to the Company's attention during the litigation process.

Q. You indicated that the Company submitted data for HTY, FTY and FPFTY. What data set will the Company principally rely upon to support its proposed revenue increase?

A. The Company will rely principally upon the data for its FPFTY. This is the second base rate proceeding by the Company employing the FPFTY data since Act 11 of 2012 amended Section 315 of the Public Utility Code, 66 Pa.C.S. § 315, to allow a utility to utilize either a FTY or a FPFTY when filing a base rate case.

Q. How were the FTY and FPFTY data that appear in Exhibits 1-A through 1-G developed?

A. Exhibits 1-A through 1-G were, for the most part, developed in the same manner that Aqua PA has used in numerous prior cases, with the addition of data for a FPFTY ending March 31, 2023. The actual results for the year ended March 31, 2021, as taken from Aqua PA's books and records, were used as the starting point for purposes of developing projected revenue and expense levels anticipated as of March 31, 2022 and March 31, 2023. Specific HTY, FTY, and FPFTY rate adjustments are set forth in the referenced exhibits. The FTY capital additions and retirements, described in the Rate Base section of my testimony, were added to the Utility Plant in Service at March 31, 2022 to arrive at the FTY amount. Correspondingly, the FPFTY capital additions and retirements were added to the Utility Plant in Service at March 31, 2023, to arrive at the FPFTY amount. The Utility Plant in Service, Accumulated Depreciation, Customer Advances for Construction ("CAC"), and Contributions In Aid Of Construction ("CIAC") for the HTY, FTY, and FPFTY are shown

in Exhibits 6-A through 6-G, Parts I, II, and III and summarized on Exhibits 1-A through 1-G on Schedules G-1, and G-6, respectively.

Q. Mr. Packer, please explain the data on Schedule A-2 of Exhibit 1-A through 1-G.

A. Schedule A-2, of Exhibit 1-A and Exhibits 1-B through 1-G shows the number of customers served at March 31, 2021, and anticipated to be served at March 31, 2022, and March 31, 2023 by customer classification. Schedule A-2 of Exhibit 1-A indicates that the bills of most existing metered accounts and some newly-acquired metered accounts will be increased or decreased by Tariff Water-PA P.U.C. No. 2. In addition, Schedule A-2 of Exhibits 1-B through 1-G shows the bills of most metered accounts will be increased or decreased by Tariff Sewer-PA P.U.C. No. 2.

VI. OPERATING EXPENSES

A. OVERVIEW OF ADJUSTMENTS

Q. What is shown on Schedule C-3 of Exhibits 1-A through 1-G?

A. This schedule summarizes the adjustments to operating expenses under present rates, the details of which are shown on Schedules C-4.1 through C-10.1 in Exhibit 1-A and schedules C-4.1 through C-10.2 in Exhibits 1-B through 1-G. Most of these adjustments are self-explanatory. Additional supporting information is included in the back-up books entitled “Balance Sheet” and “Operating Expense”. As shown in Schedule C-3 of Exhibit 1-A, these adjustments result in a net decrease in HTY operating expenses of $316,608, an increase in the FTY operating expenses of $746,143 and an increase in the FPFTY operating expenses of $2,317,270 for water service. As shown in Schedule C-3 of Exhibits 1-B through 1-G, these adjustments result in a net increase in HTY operating expenses of $1,814,006, in FTY operating expenses of $919,858, and in FPFTY operating expenses of

$605,356 for wastewater service. I would note that these same adjustments are carried forward to the third, fifth, and seventh columns in Schedule A-1 of Exhibits 1-A and 1-B.

Q. Mr. Packer, are you sponsoring each of the expense adjustments noted in Schedule C-3 of Exhibit 1-A through 1-G?

A. No. The witnesses who are responsible for the expense adjustments are as follows:

EXPENSE ADJUSTMENT	SCHEDULE	RESPONSIBLE WITNESS	EXHIBIT(S)
General Price Level Adjustment	C-4.1	C. Manning	1-A to 1-G
Uncollectible Accounts	C-4.2	E. Feeney	1-A to 1-G
Additional Cost of Serving Customers	C-4.3	E. Feeney	1-A
Rate Case Expense	C-4.4	C. Manning	1-A to 1-G
Payroll	C-4.5	E. Feeney	1-A to 1-G
Insurance Expense	C-4.6	C. Henkel	1-A to 1-G
Management Service & Sundry	C-4.7	W. Packer	1-A to 1-G
Customer Service & Sundry	C-4.8	W. Packer	1-A to 1-G
Miscellaneous Adjustment	C-4.9	C. Manning	1-A to 1-G
Specific Expenses Not Subject To Inflation	C-4.10	C. Manning	1-A to 1-G
Amortization of New Positive Acquisition Adjustments	C-5.1	E. Feeney	1-A
Purchased Power Expense	C-6.1	C. Henkel	1-A to 1-G
Chemical Expense	C-6.2	C. Henkel	1-A to 1-G
Purchased Water Expense	C-7.1	C. Henkel	1-A
Purchased Wastewater Treatment Expense	C-7.1	C. Henkel	1-B to 1-G
Water Production Adjustment	C-7.2	C. Henkel	1-A
Dredging Expense	C.7.3	C. Manning	1-A

Employee Group Insurance	C-8.1	W. Packer	1-A
Employee Benefits	C-8.1	W. Packer	1-B to 1-G
Pension	C-8.2	W. Packer	1-A
Post-Retirement Benefits	C-8.3	W. Packer	1-A
401K	C-8.4	W. Packer	1-A
Remove Intracompany Benefits	C-8.5	W. Packer	1-A
Legal Expense	C-9.1	C. Manning	1-A
Eliminate North Heidelberg Expenses	C-9.1	W. Packer	1-B
Eliminate NAWC Lobbying Expense	C-9.2	C. Manning	1-A
Eliminate Belle Aire Acres Expense	C-10.1	W. Packer	1-A
Eliminate Twin Lakes Expenses	C-10.2	W. Packer	1-A

Q. What services are provided by Aqua Services, Inc. ("Aqua Services")?

A. The services cover a full range of corporate support services, including, but not limited to; accounting and financial, administration, communications, corporate secretarial, customer service and billing, engineering, financial, fleet, human resources, information systems, operation, rates and regulatory, risk management, water quality, legal, and purchasing, contracts and sales of real estate. Please see the Attachment to OE6 for further details.

Q. How are the costs of those services charged out to the subsidiaries?

A. Aqua Services' personnel keep time records and, where appropriate, their time and related overheads are directly assigned to the subsidiary for which they are working. Where costs are incurred in rendering services in common to multiple companies and cannot be identified and related exclusively to a particular company, they are allocated to all such companies based on the number of customers served by each company at the end of the immediately preceding calendar year.

Q. Please explain the adjustments on Schedule 4.7 of Exhibits 1-A through 1-G entitled "Management Service & Sundry".

A. The amounts listed in Schedule C-4.7 of Exhibit 1-A summarize the Company's estimated additional annual payroll expense and the increase in the Company portion of employee group insurance premiums of the Aqua Services employees whose time was charged to Aqua PA during the test year. The same data are shown in Schedule C-4.7 of Exhibits 1-B through 1-G for Aqua Services employees whose time was charged to Aqua Wastewater during the test year.

Q. Please explain the adjustment to Aqua Customer Operations appearing on Schedule C-4.8 of Exhibits 1-A through 1-G.

A. The amounts listed in Schedule C-4.8 of Exhibit 1-A summarize the Company's estimated additional annual payroll expense and the increase in the Company portion of employee group insurance premiums of the Aqua Customer Operations employees whose time was charged to Aqua PA during the test year. The same data are shown in Schedule C-4.8 of Exhibits 1-B through 1-G for Aqua Customer Operations employees whose time was charged to Aqua Wastewater during the test year.

Q. Please explain the adjustments appearing on Schedule C-8.1 of Exhibit 1-A for Employee Group Insurance.

A. Aqua PA provides healthcare coverage to all of its full-time employees. The adjustment utilizes the coverage level associated with the Company's present complement of authorized positions times the FTY contract prices, less the employee co-pay, a vacancy credit, and an adjustment for the portion not charged to operations.

Q. Please explain the adjustment to Pension Expense as shown in Schedule C-8.2 of Exhibit 1-A.

A. The adjustment set forth in Schedule C-8.2 was derived from an analysis performed by the Company's actuary, Willis Towers Watson, and is based on the forecasted 2021 and 2022 actuarial results provided to the Company by Willis Towers Watson in September 2020. In this case, the Company is requesting a pension expense allowance of $5.7 million (for both the FTY and FPFTY), which, in my judgment, is a reasonable estimate of the annual amount that the Company will contribute to its pension funds on an ongoing basis. From that figure, I deducted the portion expected to be capitalized and not charged to operating expense. The capitalization percentage is the same as that used in the Payroll Expense adjustment in Schedule C-4.5 of Exhibit 1-A. This resulted in a net rounded expense decrease of $2.3 million for the FTY and no change in the FPFTY level.

Q. Can you explain the Company's adjustment to Other Post-Employment Benefits or OPEBs recorded pursuant to Statement of Financial Accounting Standards ("SFAS") 106 that is shown in Schedule C-8.3 in Exhibit 1-A?

A. Yes. The Company's claim consists of two components: (1) the annual expense, which was developed by Willis Towers Watson; and (2) the amortization of the funding deficit or excess between FAS 106 and implicit authorized rate recovery over a three-year period beginning April 1, 2022 which is the beginning of the FPFTY. The summation of the two components identified above is reduced by the portion that is capitalized. The capitalization percentage is the same as that used in the Payroll Expense adjustment in Schedule C-4.5 of Exhibit 1-A. The annual expense for the Company's employees is based on the Actuarial Valuation Report dated September 2021 for the Company's Post

Retirement Welfare Plan, which has been submitted in response to filing data request OE-14.

Q. Please explain the adjustment in Schedule C-8.4 of Exhibit 1-A.

A. Employees hired after 2003 are no longer eligible for the pension and other post-employment healthcare defined benefits. However, the Company does offer these employees access to a defined contribution plan ("401K") that receives a Company match. The Company's claim for 401K expense is reduced by the portion that is capitalized. The capitalization percentage is the same as that used in the Payroll Expense adjustment Schedule C-4.5 of Exhibit 1-A.

Q. Please explain the adjustments in Schedule C-8.5 of Exhibit 1-A and Schedule C-8.1 of Exhibits 1-B through 1-G.

A. These adjustments reduce operating expenses for water operations as presented in Schedule C-8.5 of Exhibit 1-A and increase expenses for wastewater operations as presented in Schedule C-8.1 of Exhibits 1-B through 1-G which is an allocation of employee benefits and other general overheads necessary to reflect an appropriate amount of expenses attributable to wastewater operations.

B. ACQUISITIONS SINCE THE 2018 BASE RATE CASE

Q. Can you please generally comment on Aqua PA's commitment to find solutions for troubled water and wastewater systems and the requested adjustments you have included in this proceeding to address them?

A. Yes. The Company is currently operating three water and wastewater systems under receivership orders issued by the Commission. Aqua PA is committed to being a leader in promoting consolidation in the water and wastewater industry. In many instances, systems

become severely troubled and government officials, regulators and communities ask us for our assistance. These particular types of situation involve a significant amount of time, commitment and involvement from many departments requiring many layers of involvement within our Company. In addition, they invoke a significant amount of risk. However, without consolidation into a larger organization, they would not be viable. The Company remains committed to being a solution in the Commonwealth. I will further elaborate on this topic related to the Commission's determination of an appropriate equity return rate later in my testimony. Aqua PA's request for continued regulatory asset treatment is outlined below.

Q. Please explain the Company's involvement with the Twin Lakes Utilities, Inc. ("Twin Lakes")?

A. On January 14, 2021, the PUC issued an order in Docket No. P-2020-3020914 naming Aqua PA as the receiver for the Twin Lakes water system beginning January 15, 2021, and continuing through the pendency of a proceeding brought under Section 529 of the Public Utility Code, 66 Pa.C.S. § 529. Since then, Aqua PA has acted in the capacity directed by the PUC and continued to provide safe and adequate utility service to the 115 customers connected to the Twin Lakes water system. Aqua PA will continue in this capacity until the Commission renders a decision regarding the Twin Lakes water system.

Q. Please explain Aqua PA's involvement with the North Heidelberg Sewer Company ("NHSC").

A. Aqua PA agreed to become the receiver for NHSC during the pendency of a proceeding under Section 529. The Commission entered an Order dated February 9, 2018 at Docket

No. M-2018-2645983 identifying Aqua PA as the receiver and specifying certain duties for Aqua PA to perform during the Section 529 proceeding.

On March 5, 2018, Aqua PA assumed its role as receiver for NHSC and conducted site inspection of the facility. Aqua PA identified operational and capital issues that were detailed in status reports to filed with the Commission. Aqua PA will continue to operate and improve the system as receiver for NHSC until the system is acquired.

Q. Please explain Aqua PA's involvement with the James Black Water Service Company ("Belle Aire Acres").

A. On September 3, 2019, the PUC issued an order in Docket No. M-2019-3012563 naming Aqua PA as the receiver for this system beginning September 11, 2019 and continuing through the pendency of a Section 529 proceeding. Since then, the Aqua PA has acted in that capacity directed by the PUC and continued to provide save and adequate utility service to the 19 customers connected to the Belle Aire Acres system until such time the system is acquired by a capable public utility.

Q. Can you explain Aqua PA's treatment in this case of these receivership systems and any requests thereto?

A. Yes. For the purposes of this rate case Aqua PA has made adjustments to revenues, expenses, and rate base to remove these systems from the consideration of its proposed based rate increase. However, Aqua PA does request that it receive approval to continue the deferred accounting treatment it was authorized in each of the proceedings to which Aqua PA was named receiver. Aqua PA will continue the deferred accounting until its next base rate case, which is expected to be filed in 2024. It is expected that the status of these three receiverships will be resolved prior to that next base rate case. When it files its

next base rate case, Aqua PA will present claims for any return on or return of investments and expenses incurred by Aqua PA until said rate relief. Given the fact that these systems have not been acquired by Aqua PA, I believe this request is reasonable.

C. DEFERRED ACCOUNTING TREATMENT OF BAD DEBT DUE TO THE COVID-19 PANDEMIC

Q. Are you familiar with the Commission's May 13, 2020 Secretarial Letter regarding COVID-19 Cost Tracking and Creation of Regulatory Asset at Docket No. M-2020-3019775?

A. Yes. The May 13, 2020 Secretarial Letter ("Secretarial Letter") responded to Governor Wolf's March 6, 2020 Proclamation of Disaster Emergency ("Emergency Proclamation"), which declared an emergency throughout the Commonwealth as a result of the COVID-19 pandemic. The Emergency Proclamation authorized the suspension of regulatory statutes, rules or regulations to the extent compliance therewith would undermine emergency mitigation efforts. To that end, the Commission issued an "Emergency Order" at Docket No. M-2020-3019244 that it ratified on March 26, 2020. The Emergency Order declared a termination moratorium for public utility services. Recognizing the pandemic in general and the termination moratorium specifically would likely increase costs to utilities (e.g., uncollectible expense), the Commission then issued a Secretarial Letter dated May 13, 2020, that directed public utilities to "account for prudently incurred incremental extraordinary, nonrecurring expenses related to COVID-19, which result from compliance with the Commission's moratorium suspension." Utilities also were specifically authorized to create regulatory assets for incremental uncollectible expenses (related to COVID-19) above those embedded in base rates (since the Commission's March 26, 2020 Emergency Order).

Q. Has Aqua PA experienced incremental COVID-19 expenses related to uncollectible accounts expense?

A. Yes. As a result of the Commission's termination moratorium, the Company experienced increased levels of unpaid billings, *i.e.*, bad debt, which increased uncollectible accounts expense above the amount currently embedded in base rates. The uncollectible accounts costs included within the Company's rates for the HTY are $2,425,823 for water and $217,335 wastewater base systems.

Q. How was the $2,425,823 for water and $217,335 for wastewater base systems' uncollectible accounts expense included in Aqua PA's current rates calculated?

A. Aqua PA's calculations for uncollectible accounts expense were to normalize them to pre-COVID-19 levels, specifically, the rate of bad debt expense implicitly authorized in its 2018 Base Rate Case.

Q. Did Aqua PA create a regulatory asset for its incremental bad debt expense related to the COVID-19 pandemic?

A. Yes. As a result of aging accounts receivable from customers, occasioned by the shut-off moratorium for most of 2020 and into early 2021, the Company recorded a regulatory asset of $5,695,030.

Q. How would the Company recover any future incremental COVID-19 expenses related to uncollectible accounts expense for years subsequent to the HTY?

A. At the time of this filing, the Commonwealth of Pennsylvania continues to be impacted by the COVID-19 pandemic, and the Company is continuing to incur elevated levels of uncollectibles beyond the end of the HTY. As described above, the Company recorded a regulatory asset for the increased uncollectible accounts expense in excess of the amount

already included in rates for the HTY. Aqua PA is proposing that it receive continued authorization to defer incremental expenses realized over and above its recovery levels such that they can be reviewed for reasonableness and recovered in it next base rate case expected to be filed in 2024.

VII. DEPRECIATION, TAXES AND OTHER ITEMS

Q. The next series of adjustments to Aqua PA's Statement of Income is found in Schedules D-1 through D-2.5, E-1 through E-4, and F-1 through F-2 of Exhibits 1-A through 1-G. Who are the responsible witnesses for these adjustments?

A. The responsible witnesses for the adjustments are as follows:

ADJUSTMENT	SCHEDULE	RESPONSIBLE WITNESS	EXHIBIT(S)
Summary of Depreciation	D-1	E. Feeney & J. Spanos	1-A to 1-G
Summary of Adjustments To Taxes Other Than Income	D-2	E. Feeney	1-A to 1-G
PUC - General Assessment	D-2.1	E. Feeney	1-A to 1-G
OCA and OSBA - General Assessment	D-2.2	E. Feeney	1-A to 1-G
Public Utility Realty Tax	D-2.3	E. Feeney	1-A to 1-G
Pennsylvania Property Tax	D-2.4	E. Feeney	1-A to 1-G
Payroll Taxes	D-2.5	E. Feeney	1-A to 1-G
Interest on Long-Term Debt	E-1	W. Packer	1-A to 1-G
Amortization of Debt Discount and Expense	E-2	W. Packer	1-A to 1-G
Other Interest Charges	E-3	W. Packer	1-A to 1-G
Interest During Construction	E-4	W. Packer	1-A to 1-G
Summary of Adjustment to Income Taxes	F-1	C. Saball	1-A to 1-G

Computation of Federal and State Income Taxes Under Present and Proposed Rates	F-2	C. Saball	1-A to 1-G

Q. Please explain your calculation of interest on long-term debt that appears on Schedule E-1 of Exhibits 1-A and 1-B through 1-G.

A. A calculation is made to synchronize the interest expense applicable to the long-term debt portion with the original cost rate base as of March 31, 2023. I have used the same capital structure as recommended by Mr. Moul for rate of return purposes (see AP Statement No. 7 and Exhibit 4). The projected weighted cost rate of long-term debt (for both water and wastewater) as of March 31, 2022 and March 31, 2023 is 4.01% and 4.00%, respectively. The synchronized interest was used to adjust the interest expense recorded for the year ended March 31, 2021 and the resulting adjustment carried forward to Schedule A-1 of Exhibit 1-A and 1-B through 1-G.

Q. The next adjustment is for amortization of debt discount and expense appearing on Schedule E-2 of Exhibit 1-A and 1-B through 1-G. Please explain this adjustment.

A. This adjustment removes those costs because, consistent with the way these costs are reflected for ratemaking in Pennsylvania, their recovery has been reflected in the yield-to-maturity calculation of Aqua PA's claimed long-term debt cost rate.

Q. Schedule E-3 of Exhibits 1-A and 1-B through 1-G reflects decreases in other interest charges. Please explain this adjustment.

A. Other interest charges of the year ending March 31, 2021 were principally for funds borrowed through bank loans to finance Aqua PA's capital expenditures. The bank loans

outstanding are anticipated to be refinanced with long-term debt prior to the end of the FTY. Therefore, the interest on bank loans has been eliminated.

Q. The last adjustment, on Schedule E-4 of Exhibits 1-A and 1-B through 1-G, is for interest during construction. Please explain this adjustment.

A. For financial accounting purposes, interest during construction is recorded as income. However, for ratemaking purposes, it is reflected in the allowance for funds used during construction ("AFUDC") and included in the original cost of utility plant. This adjustment is made to eliminate interest during construction as income and is consistent with the treatment accorded this item in Aqua PA's previous base rate cases.

VIII. RATE BASE

Q. Please describe the data presented in Schedule G-1 of Exhibit 1-A through 1-G.

A. Those pages show the Aqua PA's claimed original cost measure of value as anticipated under present and proposed rates for the FTY and FPFTY.

Q. Mr. Packer, Schedules G-2 through G-9 in Exhibits 1-A through 1-G set forth various components of the Company's rate base claim. Please identify the responsible witnesses for these items.

A. Certainly. Witness responsibilities are as follows:

ADJUSTMENT	SCHEDULE	RESPONSIBLE WITNESS	EXHIBIT(S)
Utility Plant in Service & Accumulated Depreciation	G-2	E. Feeney & J. Spanos	1-A through 1-G
Utility Plant Acquisition Adjustments	G-3	E. Feeney	1-A and 1-B
Materials & Supplies	G-4	W. Packer	1-A and 1-B
Cash Working Capital	G-5	W. Packer	1-A to 1-G

CIAC & CAC	G-6	E. Feeney & J. Spanos	1-A to 1-G
Deferred Income Taxes	G-7	C. Saball	1-A to 1-G

Q. Please explain the $7,672,303 addition in Exhibit 1-A for materials and supplies.

A. As shown in Schedule G-4 of Exhibit 1-A, this amount was developed by averaging the monthly balances in the Materials and Supplies account for the thirteen months ended March 31, 2021. While Exhibit 1-B contains a schedule G-4, Aqua PA does not maintain a significant amount of standby materials and supplies for wastewater operations and, therefore, material and supplies are expensed as they are purchased.

Q. Has Aqua PA included a claim for cash working capital in rate base?

A. Yes. The results of Aqua PA's lead/lag study yielded a positive result, thus Aqua PA, consistent with Commission practice, is making a claim for cash working capital. The calculations and schedules are included in Exhibit 1-A and 1-B, Schedules G-5.1, G-5.2, G-5.3, and G-5.4.

Q. Please provide an overview of Aqua PA's system improvement project that is included in the case (the "SIP").

A. Aqua PA desires to continue to improve customer service, network reliability, safety, improve current capabilities, and add multiple channels for a better customer service experience. Due to the nature of the water business and consolidation over the decades, many of the Aqua PA business systems are not fully integrated. These systems are also reaching the end of their useful life and will no longer be supported by the companies who own and service the software. So, as a matter of practicality at a minimum, investments must be made to move to the next level of software to support these desired business

improvements. Since Aqua PA must invest in new software systems, it would rather implement a proven, fully integrated system.

SAP is a robust system that is expected to become the backbone of the Essential Utilities companies, including Peoples Gas. Roughly 80% of the largest utilities use this software. In terms of excellence, it has been the leader for the 13th consecutive time in Gartners quadrant. Over 800 utilities worldwide use SAP's customer management and billing modules. The SIP project will create a new business software platform for Aqua PA and allow it to retire or eliminate dependency on old, unsupported software modules by a host of different software manufacturers

Q. What are some of the reasons Aqua PA chose SAP?

A. SAP has several characteristics that are inherently attractive to Aqua PA, including: the system is expandable to allow for growth of the enterprise, which comfortably supports a multi-company and multi-utility corporate framework; the system easily integrates with other commercially sold software, as well as custom developed applications; the system has significant number of proven implementations at other utilities; and the system shows a commitment to supporting utility-type businesses.

IX. RATE DESIGN

Q. Please provide an overview of Aqua PA's rate design proposal in this case.

A. The majority of Aqua PA's water customers are charged the rates applicable to its Main Division, which is designated Rate Zone 1. Over the years, as Aqua PA has filed rate cases, divisions that were not being charged rates at the same level as the Main Division were gradually equalized with Main Division rates. Sometimes, this has been done over one or two rate cases; in other circumstances, it was appropriate to achieve rate equalization over

several rate cases. In this case, Aqua PA is proposing to move several divisions equal or closer to Main Division rates. For water operations, Aqua PA has continued to make progress consolidating the rates for those service areas that represent acquired systems into the Main Division.

Aqua PA proposes a similar model for its wastewater rates with the intent of gradually grouping and consolidating divisions towards Rate Zones. Aqua PA witness Constance Heppenstall provides an explanation of the Company's water and wastewater rate design and cost of service allocation studies in AP Statement No. 5 and the accompanying exhibits that she sponsors.

X. CAPITAL STRUCTURE RATIOS

Q. Mr. Moul's proposed rate of return, as set forth in Exhibit 4-A, is based on a FPFTY-end capital structure consisting of 46.08% long-term debt and 53.92% common equity. How were these figures derived?

A. Consistent with past practice, the starting point was Aqua PA's actual capitalization at the end of the HTY. The respective amounts of long-term debt and common equity at March 31, 2021 were then adjusted to reflect anticipated changes during the FTY and FPFTY. In sum, Aqua PA's total permanent capitalization is expected to increase by approximately $533 million (net of depreciation) over that period.

Q. What accounts for that increase?

A. There are several factors. Aqua PA's long-term debt balance is anticipated to grow by nearly $163 million as a result of the issuance of new and the retirement of existing debt series. The net effect of these financings is a slight decrease in Aqua PA's embedded long-term debt cost rate from 4.04% to 4.00%. Aqua PA's common equity is projected to

increase by $370 million, by virtue of common equity infusions from its parent, Essential Utilities and FPFTY retained earnings. Details regarding all of these changes are provided on Schedule 5 of Exhibit 4-A. Total capitalization and total rate base are both projected to be approximately $4.2 billion by the end of the FPFTY.

Q. Please describe Aqua PA's overall long-term cost of debt since the 2018 Base Rate Case.

A. As I previously explained, Aqua PA has taken advantage of the low interest rate environment that prevailed since its last base rate case to reduce its embedded long-term debt cost. At the conclusion of the 2018 Base Rate Case, Aqua PA's overall average cost of long-term debt was 4.43%. Currently, that cost rate is 4.04% and is projected to become 4.00% by the end of the FPFTY. This is a difference of .43%, which provides tangible savings to customers, as I explained earlier in my testimony, of approximately $8.3 million annually.

XI. RETURN ON EQUITY CONSIDERATIONS

Q. Please explain how Aqua PA derived its requested return on equity allowance in this filing.

A. In AP Statement No. 7, Mr. Moul has recommended a return on common equity ("ROE") of at least 10.75%. His testimony and Exhibit 4-A offer a through explanation of his calculation methodology. The various methodologies used by Mr. Moul produced an ROE range of 10.50% to 13.40%. Looking only at the Discounted Cash Flow ("DCF") and Risk Premium ("RP") methods (which is reflective of past Commission practice) produces a narrower range of 10.50%-11.78%. Based on this range, Mr. Moul observes that the ROE being proposed in the calculation of the cost of service at 10.75% is notably at the lower

end of the range he analyzed. As observed by Mr. Moul, an ROE of 10.75% is utilized for the purposes of calculating the Company's overall revenue requirement in this instant proceeding, which is certainly reasonable and again, within Mr. Moul's range of ROEs I described earlier.

Q. Please explain why you believe Aqua PA is entitled to an equity allowance that recognizes exemplary managerial performance.

A. Aqua PA has consistently provided its customers with safe and reliable water and wastewater service at reasonable rates. This is the product of a mission based, dedicated, and knowledgeable workforce that is constantly seeking to improve quality and control costs. Aqua PA is committed to providing safe and reliable service, the community and the environment. Aqua PA continues to accept the challenge of acquiring troubled or weaker water and wastewater systems in an effort to promote the Commission's goal of regionalization. In addition, Aqua PA has had a long-standing program to facilitate the payment of water and wastewater bills by its low-income residential customers. In this case, and as more fully explained by Witness Rita Black (Aqua Statement No. 10), Aqua PA has proposed a more comprehensive plan for its low-income residential customers. Aqua PA is also helping the Commonwealth deal with the problems created by small, troubled or non-viable wastewater systems in its acquisition of Phoenixville Water and by acting as a receiver to three other systems I described earlier. Aqua PA is an acknowledged leader in the water utility and wastewater utility industries and, in my opinion, its exemplary performance should be recognized through the equity return rate authorized in this proceeding. Indeed, this recognition reinforces the Aqua PA's own goal of

continuously seeking ways of providing better service at reasonable cost and also provides an example that creates incentives for other utilities to do the same.

Q. Could you be more specific with respect to the measures undertaken by Aqua PA that you believe should enter into the Commission's determination of an appropriate equity return rate?

A. In my view, the Company's performance in the following areas fully supports a return of at least 10.75%:

1. Water Quality

Aqua PA has achieved significant compliance with all existing Federal and State drinking water standards in its water systems in Pennsylvania. Aqua PA provides filtration for all surface water sources and disinfection for all ground water sources and specialized treatment for specific contaminants where necessary.

Aqua PA has been a leader in the industry on a number of fronts. In an effort to proactively address customer owned service lines, the Company filed its lead service line application under Act 120 of 2018, P.L. 738, No. 120, prior to the issuance of the Commission's final regulations promulgated pursuant to Section 1311(b)(2) of the Public Utility Code, 66 Pa. C.S. § 1311(b)(2), in order to help customers address this issue sooner. The Company successfully worked with stakeholders in an expedited fashion to help address customer-owned lead service lines in one particular community where this issue occurred. Aqua PA had recently completed a main replacement project in the City of Farrell, and, during that project, the Company identified customer-owned service line material as lead. Due to the possible issues of performing a partial replacement of a lead service line, Aqua PA left the existing main, existing Company owned service line, and

existing customer owned service line servicing the structure in place alongside the newly installed main. This was done to avoid disruption of the existing lead service line. Since Aqua PA's application has been granted, the Company is moving forward to address this issue.

In addition, Aqua PA continues to be a leader when it comes to addressing emerging contaminants. Managing emerging contaminants is a continuous process as science improves our ability to detect and understand the impacts of chemicals in use for decades as well as newly developed chemicals. In the past, the Company reviewed chemicals such as pesticides, pharmaceuticals, and personal care products. Currently, our team is conducting and monitoring scientific activities for per and poly-fluoro alkyl substances ("PFAS"), cyanotoxins, lead and manganese. Our team continues to lead the industry in transparency by publishing testing results on a special website dedicated to this topic. In February 2020, Aqua PA announced that it is committed to installing mitigation technology at water treatment facilities where sources of water exceed 13 parts per trillion ("ppt") for any PFAS substance. Setting a company-wide standard of 13 ppt, well below the United States Environmental Protection Agency's ("EPA") non-enforceable health advisory level of 70 ppt is a significant benefit to our customers. I also highlight that Aqua PA worked proactively with local legislators to obtain a Penn Vest grant in the amount of $5,238,600 for the North Hills well station which addressed PFAS treatment.

Aqua PA operates a central water-quality laboratory in Bryn Mawr that conducts hundreds of thousands of tests annually on water samples from Aqua PA's systems across the Commonwealth. The laboratory has a national reputation in the field of testing for trace levels of compounds. In fact, the laboratory operates testing equipment that can detect

down to the part per trillion level. One part per trillion is the equivalent of one grain of sand in an Olympic size swimming pool. Customer water quality is incredibly important to Aqua PA. Therefore, Aqua PA maintains a Technical Services Department that is located in the laboratory and is staffed to handle water quality complaints exclusively. Having this staff with ready access to the resources of Aqua PA's central laboratory allows for prompt response, investigations, and resolution of water quality complaints.

2. Wastewater Treatment Compliance

As I noted earlier, Aqua PA has been growing its wastewater utility service for over the last twenty years through the acquisition of systems that come in various states of compliance, need for repair and attention. It has demonstrated that it can be the solution to ever growing wastewater utility challenges and continues to make improvements to wastewater utility infrastructure as reflected by the capital additions included in its utility plant in service in this case, which include some larger-scale treatment plant upgrades.

The Company has a team of wastewater managers and operators that maintain and safely operate these wastewater systems. Our wastewater team has a deep bench of prior experience, including running the Combined Sewer Overflow ("CSO") program and Long Term Control Plan for the City of Wilmington Delaware, running the Philadelphia Long Term CSO Program and Wet Weather Programs for the City of Philadelphia as well as industrial pretreatment and combined sewer system and management of consent orders and operating and managing the 20 MGD City of Scranton, wastewater treatment plant, which includes a CSO collection system.

3. System Reliability

The goal of reliable utility service is to achieve 24-hour per day uninterrupted service to all customers and, especially, to customers with specific health care and public safety needs such as hospitals, outpatient surgical centers, schools, and public and private fire protection systems.

The facilities that Aqua PA has installed over the years, combined with its professional operations and maintenance staff, assure that customers' needs are met, and that uninterrupted service is provided. These proactive measures include, but are not limited to:

- At the Crum Water Plant, the Company is replacing the raw water chemical application vault due to deterioration from age, safety concerns for personnel that must enter the vault to maintain the infrastructure, and to return reliability to this key process point. If any of the multiple chemical application systems fail, it would cause a material interruption of the treatment plant, which supplies 18 million gallons per day of drinking water.
- The Company is reinforcing the security of our Supervisory Control and Data Acquisition ("SCADA") servers by moving them to a new off-site location where both physical security and cybersecurity is improved. The SCADA system is a critical tool in the operation of our water plants, wells, and storage tanks. In 2021 Aqua PA will design a SCADA server network for installation in an off-site data center alongside our Information Technology equipment. We will purchase hardware for installation in 2022. Our current servers will be re-purposed as cold standby in case of an unlikely data center failure.

- At the Ridley Water Plant, the Company replaced the equipment that collects and moves settled solids captured in the pre-treatment process. The existing equipment was ineffective due to wear and tear over time resulting in an accumulation of solids that jeopardizes downstream treatment processes.
- At the Roaring Creek Water Plant, a major replacement of the HVAC system was done to alleviate issues with overheating electrical room equipment that can lead to equipment function issues and shorten equipment useful life. Related air and heating improvements corrected poor air flow, eliminated personnel and equipment hazards from real and potential failures, and improved overall working environment for operators and improved energy efficiency with new controls and motors.
- At the Crum Water Plant, the Company is replacing the filter media, filter bottom underdrain, wash water troughs, and filter control valves to restore them to operational reliability to meet PADEP regulations. The filter media depth needed to be lowered to avoid loss of media in the backwash high rate cycle which over time would decrease the effectiveness of the filters to remove particulate matter and cause increased backwashing of filters. The increase in backwashing uses more treated water that could be used instead to be sent to our customers.

In each case these, and other, improvements have enhanced the efficiency, reliability, and the quality of service to customers. Aqua PA has, and will, continue to invest in its infrastructure to improve its systems.

4. Cost Containment

Aqua PA continually looks for ways to control operating costs. While the acquisitions over the past several years have contributed to the overall gains in productivity, there has also been a conscious effort by management to review staffing needs and operating procedures with the purpose of improving service while controlling costs. To this end, Aqua PA reviews its workforce complement and cost drivers on a consistent basis. Lastly, it is worth noting again that Aqua PA's efforts have produced the result of a less than 1.3% compound annual growth rate in O&M expense since its last water rate case.

As I previously noted, Aqua PA has proactively taken advantage of refinancing opportunities and lowered interest rates on its long-term debt from a weighted cost of 8.5% at year-end 1994 to 4.00% as proposed in this filing.

5. Rates

Aqua PA's rates have been cited by Standard & Poor's as one of the Aqua PA's strengths. Aqua PA is the second largest water and wastewater utility in the Commonwealth. Given the longstanding policies of the PUC regarding single tariff pricing, regionalization and consolidation, and a well-regarded regulatory compact, Aqua PA has been able leverage its size and operational abilities to develop rates that are just and reasonable. At the same time, the Company is able to prudently invest needed capital in the utility infrastructure serving its customers.

6. COVID-19 Response

The year of 2020 was one that tested our Company in multiple ways due to the COVID-19 pandemic. The Company remained focused and continued to fulfill our mission of providing safe and reliable service. Key to this success was the safety of our

field staff that continued to operate the water and wastewater treatment plants throughout the pandemic, as well as distribution crews. Aqua PA also proactively implemented changes to its low-income program and policies to help our customers who may have been impacted by the pandemic. In addition to providing credits to low-income customers impacted by the pandemic, the Company increased flexibility for the Helping Hand program and in regard to payment arrangements. As a utility service provider, the Company continued to provide an essential service during the pandemic, without any interruption of service, while providing a safe workplace for our essential employees.

Last year during the COVID-19 pandemic, Aqua PA also assisted in providing 50,000 masks to local water and sewer purveyors throughout the Commonwealth. Through requests made by Pennsylvania's Water/Wastewater Agency Response Network ("PaWARN"), Aqua PA made deliveries of masks to the Chester Water Authority and Philadelphia Water Department, and coordinated requests and pickups for masks at our Willow Grove and Springfield Operation Centers. Aqua PA helped PaWARN distribute cloth face masks to Pennsylvania's Water/Wastewater sector during the pandemic. In fact, PaWARN thanked and named Aqua PA water and wastewater utility personnel in helping Pennsylvania's Southeast Region, including the City of Philadelphia be better protected against COVID-19.

7. Customer Service

For many years, Aqua PA has provided its customers with a high level of customer service. Continuing a long history of excellence, Aqua PA recently rolled out technology designed to improve our customer's experience for viewing service interruptions. A disruption to our customers includes anytime the quality, pressure, or quantity of their

service is impacted, whether it be planned, through a main replacement project, or unplanned, through a repair to our water mains or source supply failures.

Our team developed a process for displaying disruptions on Aqua PA's external website, with an interactive map-based solution. The new experience, and what our customers will have access to on Aqua PA's externally facing, public website, will involve an external GIS (Geographical Information System) Disruption Map that will allow them to see activity in their service area by simply entering a street address, city, zip code, or by using their smart phone's location. The map website will be updated every hour to provide our customers with the latest updates on disruptions to their service.

8. Acquisition of Troubled Water and Wastewater Systems

In the last twenty years, Aqua PA has acquired many community water systems previously owned and operated by entities within the public and private (private investor-owned or homeowners' associations) sectors. While several of these systems were included on the Commission's troubled water company list, a majority, if not all of those systems, served less than 3,300 connections and exhibited problems that would have also qualified them to be included on the Commission's list. Upon acquiring these systems, Aqua PA made immediate improvements in quality, supply and customer service. At the same time, existing customers have received the benefits of improved efficiency and the spreading of fixed costs over a larger customer base. From a more macro viewpoint, the regionalization of water and wastewater systems will allow for consistent, reliable service, which, in turn, improves the economics and quality of life of the regions the Company serves.

Aqua PA intends to continue to acquire systems within its existing 32-county service area in Pennsylvania as well as adjacent areas in order to provide solutions to the long-term water supply and wastewater treatment requirements of an even larger portion of Pennsylvania. For consideration in this case is the Company's acquisition of the Phoenixville Borough water system assets. In addition, the Company has agreed to be the receiver for NHSC, Twin Lakes, and Belle Aire Acres.

9. A Helping Hand – Low-Income Customer Assistance Program

Aqua PA implemented a program in 1994 designed to facilitate the payment of water bills by its low-income residential customers. This program is called "A Helping Hand." It is the first program of its kind offered by any investor-owned water utility in Pennsylvania and has been looked at as a model by other utilities. This program provides water audits, appropriate repairs where necessary and, upon the identification of qualified customers, the partial forgiveness of prior arrearages or a grant. In the current proceeding, Aqua PA has carefully designed a more comprehensive approach to address affordability for low-income customers. When considering those living in poverty, basic needs such as rent, food and utilities can be difficult to manage.

To increase affordability for participants in our proposed program, Aqua PA is proposing a tiered structure, similar to the structure in place at the Peoples Companies, that provides the largest benefit to those with the least income. Three tiers are proposed: 100% of the Federal Poverty Level ("FPL"), 150% FPL and 200% FPL in order to provide the highest level of discounts to those in the first tier and gradually reduce the discounts in the other tiers. The proposed Customer Assistance Program ("CAP") will be available to both water and wastewater customers. In addition, all participants will receive a discount

towards their base facility customer charge. Based on income, some participants will also receive a discount on their consumption of the first 2,000 gallons.

10. Infrastructure Rehabilitation

Twenty-five years ago, Aqua PA embarked on a substantial capital program intended to ensure long-term viability of its underground piping infrastructure through significant annual investments in infrastructure rehabilitation (main replacements). Having previously rehabilitated less than 0.1% of its infrastructure on an annual basis, Aqua PA was then on a schedule to rehabilitate its aging system over approximately 1,000 years. Recognizing that the life of a pipe approximated 100 years, it was imperative that the infrastructure that was installed during Aqua PA's first 100 years of service be replaced during its second 100 years of service. Since that time, Aqua PA has dramatically increased its infrastructure rehabilitation program. Unlike numerous other water and wastewater systems in the country, Aqua PA has positioned itself well to ensure continuity of service through a sound utility infrastructure for the foreseeable future.

11. Tax Programs

Aqua PA takes advantage of key tax programs to ensure the lowest possible cost of service for its customers. Over the years, Aqua PA has continually taken advantage of bonus tax depreciation whenever it was available to generate key tax savings, which are then incorporated into its base rate calculations to reflect the associated tax-book timing difference as a source of cost-free capital to support Aqua PA's infrastructure capital investments. In addition, consistent with the terms of the settlement of the 2018 Base Rate Case, Aqua PA is using tax repair deductions and flow-through accounting to reduce its effective tax rate in this case and provide significant current benefits to its customers.

12. Environmentally Friendly Initiatives

Energy continues to be the single biggest purchased expense that Aqua PA manages. To minimize its purchased power costs and improve our carbon footprint, Aqua PA considers the GHG composition of a given energy supply when procuring power in addition to power cost. Over the last several years, Aqua PA has been able to lower its power costs and reduce it carbon footprint though active bidding. From 2020 to 2022, Aqua PA is able save $600,000 dollars annually in electric supply costs, and in 2022 our supplied power will be 100% renewable. Future contracts will be approached in the same manner, and Aqua PA will continue to actively bid contract and secure 100% renewable energy to support the reduction of Aqua PA's carbon footprint.

- Aqua PA has operated two solar fields since 2011, which produce enough power annually to power over 300 homes, reducing the Company's need to purchase power by 8% at our Ingram's Mills and Pickering Water Plant complexes in Southeast PA. With the increased value in the last two years of Pennsylvania Solar Renewable Energy Certificates ("SRECs"), the sale of generated SRECs from solar energy production offsets the required O&M costs of the solar fields to allow operations to be financially self-sustaining.
- Compressed Natural Gas ("CNG") as a vehicle fuel for heavy duty fleet provides for a lower carbon energy source and at a lower cost. CNG accounts for over 25% of miles driven by our heavy-duty fleet.
- Lowering energy costs while reducing our carbon footprint, and increasing our energy efficiency, plays a central part in Aqua PA's goals. Through the use of Aqua PA's innovative dashboard tools, metrics on energy intensity by individual

assets and systems can be analyzed for energy related trends and for comparison to like assets to identify energy outliers. This process is already paying dividends as asset rehabilitation is being prioritized by the magnitude for energy improvement. Not only does this prioritized rehabilitation produce energy savings from improving and right sizing assets, the utility energy efficiency rebates received from rehabilitation of assets helped off-set the project cost. A recent effort at the Hall Rd Well Station in 2020 resulted in an annual savings of near $30,000 in electric costs and garnered a $21,000 energy efficiency rebate from PECO Energy Company.

- Aqua PA continues to participate in electrical Peak Reduction programs from our retail electrical supplier and previously through Pennsylvania Act 129. During peak energy usage periods, the Company reduced its demand load on the grid by 3-Megawatts at eight water treatment plant across the state, which helped to stabilize the electrical grid during peak events and also provides us a financial inventive though performance payments and the ability to obtain low cost of electric in the future.
- In addition, Aqua PA made its first disclosure of our climate impact in August 2018, and in 2020 the Company improved its rating to a B- through the internationally based CDP in disclosing our climate risks and impacts. The CDP disclosure process provides us the framework to reduce our energy demand and environmental impact in a cost prudent manner.

13. Aqua PA is recognized in Pennsylvania for excellence in a key area of operations. Following are examples of awards Aqua PA has received since its last rate filing

Aqua PA's wastewater treatment plant in Upper Providence Township, Delaware County received the Phase III Directors Award from the Partnership for Clean Water, a global optimization and recognition program for wastewater utilities developed by the American Water Works Association ("AWWA") and other organizations to guide wastewater utilities towards preserving environmental water quality by optimizing system operations. The plant provides wastewater treatment to the Borough of Media. Aqua PA's Media wastewater plant team is one of a select group of organizations presented with the Directors Award based on their completion of the self-assessment and peer-review phase of the Partnership for Clean Water program. This included a comprehensive evaluation of treatment plant operations and performance, identification of performance-limiting factors, and the development of action plans to achieve optimization. Aqua PA's Media wastewater plant is the tenth wastewater treatment plant in the country and the first in Pennsylvania to achieve this recognition. More than 55 utility subscribers are committed to the Partnership for Clean Water's goals of protecting public health by optimizing wastewater system operations and achieving operational excellence in wastewater treatment. Partnership members participate in a rigorous self-assessment and peer-review process developed by wastewater utility optimization experts and are recognized for their commitment to protecting public health for their communities.

All eleven of Aqua PA's surface water treatment plants in Pennsylvania are enrolled in the Partnership for Safe Water, a program developed by the U.S. Environmental

Protection Agency, AWWA and other organizations to guide water utilities towards improving drinking water quality by optimizing system operations. Four of Aqua PA's surface water treatment plants have achieved the Phase III Directors Award or higher partnership honors. AWWA is the largest organization of water supply professionals in the world.

XII. SATISFACTION OF COMMITMENTS FROM THE COMPANY'S 2018 BASE RATE CASE SETTLEMENT

Q. Has Aqua PA satisfied the commitments it made in the Joint Petition for Settlement approved in the 2018 Base Rate Case?

A. Yes, it has. Pages 6 through 25 of the settlement agreement in that case set forth various commitments made by Aqua PA. To the best of my knowledge, Aqua PA has satisfied all of these commitments.

XIII. CONCLUSION

Q. Mr. Packer, please summarize why you believe the Commission should grant Aqua PA's requested rate increase.

A. Overall, Aqua PA is a mission-based utility focused on providing safe and reliable service to its customers. It consistently makes prudent and necessary investments in its infrastructure to serve customers. With the approval of an adequate ROE, Aqua PA will be able to continue to address the formidable tasks of rehabilitating its infrastructure, acquiring and repairing aging and troubled systems, and maintaining quality service. The Commission has given clear signals that service quality is a critical component in establishing rates. The Commission should now give a signal that it is prepared to assist utilities in maintaining excellent service quality by approving Aqua PA's requested base rate increase.

Q. Does that conclude your testimony at this time?

Yes, however I reserve the right to supplement my testimony as needing during the progression of this case.

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

DOCKET NOS. R-2021-3027385, R-2021-3027386

AQUA PENNSYLVANIA, INC.
AQUA PENNSYLVANIA WASTEWATER, INC.

PREPARED DIRECT TESTIMONY OF ERIN M. FEENEY

Topics Addressed:

Revenue Data, Certain Expense Adjustments, Acquisitions and Certain Rate Base Issues

DATE SERVED: August 20, 2021 **Aqua Statement No. 2**
DATE ADMITTED: _____

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I. INTRODUCTION AND PURPOSE OF TESTIMONY

Q. What is your name and business address?

A. My name is Erin M. Feeney. My business address is 762 W. Lancaster Avenue, Bryn Mawr, Pennsylvania 19010.

Q. By whom are you employed and in what capacity?

A. I am employed by Aqua Pennsylvania, Inc. as Manager of Rates.

Q. On whose behalf are you providing this direct testimony?

A. I am providing this testimony on behalf of Aqua Pennsylvania, Inc. and Aqua Pennsylvania Wastewater, Inc. (collectively "Aqua PA", "AP", or the "Company").

Q. Please describe your education and business experience.

A. I graduated from La Salle University in 2012 with a Bachelor of Science degree in Business Administration, with a major in Accounting. I have also completed the Utility Rate School course sponsored by the National Association of Regulatory Utility Commissioners.

I have been employed by Aqua PA or Aqua Services, Inc. ("Aqua Services") since 2009. Throughout my university education, I worked at Aqua Services part-time in a variety of departments, including Finance Projects, Tax, and Financial Planning and Analysis. Upon graduation, I was hired as a full-time Financial Analyst in the Financial Planning and Analysis ("FP&A") department, and in 2014 I was promoted to a Financial & Systems Analyst. My duties in the FP&A department included developing, preparing and maintaining financial reports, variance analysis and other financial models while closely supporting the budgeting and long-term planning needs of Aqua America's subsidiaries. In 2016, I transferred to Aqua PA where I worked in the Rates and Planning Department. I was promoted in 2019 to my current position as Manager of Rates.

Q. What are your duties as Manager of Rates?

A. My duties primarily include the preparation of various financial regulatory filings submitted with the Pennsylvania Public Utility Commission ("PUC" or the "Commission"). Those filings include, but are not limited to, the following: Quarterly Earnings Reports, Distribution System Improvement Charge ("DSIC") Surcharge filings, water and wastewater tariff compliance filings, and other regulatory compliance filings upon request of the PUC. My duties also include the preparation of base rate cases and supporting those applications as a primary accounting witness. I report directly to the Vice President Rates and Regulatory Accounting and Regional Controller, with whom I assist in the oversight and direction of regulatory accounting matters for the Company.

Q. What is the purpose of your testimony?

A. The purpose of my testimony is to: (1) identify and describe certain adjustments of the Company's revenue, expense and rate base claims that I am sponsoring as presented in Exhibit 1-A and Exhibits 1-B through 1-G in support of the Company's proposed rate increase for water and wastewater operations, respectively; (2) provide an overview of the Company's acquisitions since the end of its last water and wastewater base rate case; and (3) discuss proposed tariff changes.

Q. For which of the Company's Exhibits are you responsible?

A. I am responsible for portions of Exhibit 1-A and Exhibits 1-B through 1-G including: (1) operating revenues; (2) various operating expenses; (3) amortization of new positive acquisition adjustments; (4) depreciation; and (5) taxes other than income, including general assessment fees, property and payroll taxes. In addition, I am responsible for Exhibits 2 and 3-A and I assisted in the preparation of the following backup volumes that

contain responses to the Commission's standard rate case filing requirements: Statement of Income, Operating Revenue, Operating Expense, Rate Base, Rate of Return, Rate Structure, Balance Sheet, and Other Data.

II. OPERATING REVENUE ADJUSTMENTS

Q. Please describe the derivation of the Company's pro forma operating revenue claim.

A. The Company's revenue claim was derived from revenue recorded in the twelve months ended March 31, 2021 (the "historic test year" or "HTY") for all Pennsylvania water and wastewater operations, to which I made various adjustments. Schedule B-1 shows a summary of the revenues under present and proposed rates for each of the test years for the following separate revenue requirements:

- Exhibit 1-A - Water
- Exhibit 1-B - Wastewater Base (excluding acquisitions)
- Exhibit 1-C - Limerick Wastewater
- Exhibit 1-D - East Bradford Wastewater
- Exhibit 1-E - Cheltenham Wastewater
- Exhibit 1-F - East Norriton Wastewater
- Exhibit 1-G - New Garden Wastewater

I worked in conjunction with Aqua PA witness Constance Heppenstall, AP Statement No. 5, on the preparation of the operating revenue schedules in this case which are further supported by a billing analysis and bill frequency analysis of the HTY, included with the Company's filing as Exhibits 5-A and 5-B. I coordinated the delivery of the billing data to witness Heppenstall (AP Statement No. 5) such that she could conduct a thorough analysis and calculation of the billing determinants in this proceeding. Schedule B-2 of Exhibits 1-A and 1-B through 1-G were prepared in the same manner, in that they display the typical adjustments one would expect to see in the preparation of a utility billing analysis. Those adjustments include the following: (1) Application of Present Rates in effect; (2)

Annualization adjustments for DSIC surcharges and newly acquired service areas; (3) Adjustment to add revenue for organic customer growth; (4) Adjustment to revenues for normalization of usage in the residential, commercial and public classes; and (5) Other miscellaneous revenue adjustments including the removal of acquisition revenue not included in this application. Projected customer additions during the future test year ending March 31, 2022 ("FTY") and fully projected future test year ending March 31, 2023 ("FPFTY") were determined on the basis of a three-year historical growth average exclusive of acquisitions.

Q. Can you please list the various adjustments to operating revenue that were applied to historical test year data?

A. Yes, the following adjustments were made for water operations: (1) Change in Customers; (2) DSIC Annualization Adjustment; (3) COVID Usage Normalization Adjustment; and (4) Elimination of James Black Water Company ("Belle Aire Acres") and Twin Lakes Water Company.

The following adjustments were made for wastewater operations: (1) Change in Customers; (2) DSIC Annualization Adjustment; (3) Annualization of Acquisition – East Norriton; (4) Annualization of Acquisition – New Garden; and (5) Elimination of North Heidelberg Revenue.

Q. Please describe the Change in Customers adjustment reflected on Schedule B-5 of Exhibit 1-A.

A. Schedule B-5 lists adjustments to revenue for the estimated change in number of customers during the FTY and FPFTY. Water customer growth is expected in the residential class, while a decrease is expected in the commercial class based on the Company's historical

experience, in which the commercial class has decreased by approximately 117 accounts since the last rate case.

Q. Please describe the COVID adjustment to revenues reflected on Schedule B-7 of Exhibit 1-A.

A. As shown in Schedule B-7 of Exhibit 1-A, the extraordinary impacts of the COVID-19 pandemic in the HTY resulted in unusual effects to consumption trends among the residential, commercial and public classes. The total overall change in consumption is a net increase of 2,842,399 hundred gallons. The total overall change in revenue is a net decrease of $64,639.

Q. Exhibit 1-A lists additional adjustments that are unique to the water data. Can you please explain the adjustments?

A. The adjustments made to water revenues, other than specific adjustments as reflected above, relate to the following: (1) Schedule B-4 shows a revenue adjustment which was made to reflect the annualization of the DSIC revenues for March 31, 2022 based on the Company's pro forma level at March 31, 2022 and the 7.50% rate that is expected to become effective on January 1, 2022; (2) Schedule B-8 eliminates (a) State Tax Adjustment Surcharge ("STAS") refunds and (b) adjusts the test year revenue amounts to eliminate back bills; (3) Schedule B-9 (a) adjusts revenue due to the lower levels of consumption experienced in the HTY for an Industrial customer, (b) annualizes usage and revenues to a normal level for Masury, and (c) adjusts Private Fire revenue for final bills that were issued during the test year.

Q. Please describe the Change in Customers adjustment reflected on Schedule B-5 of Exhibit 1-B.

A. Schedule B-5 lists adjustments for the estimated change in number of customers during the FTY and FPFTY. Wastewater customer growth is expected in the residential class based on the Company's historical experience.

Q. Please explain the adjustment reflected on Schedule B-4 of Exhibits 1-B, 1-C and 1-D.

A. Schedule B-4 shows a revenue adjustment which was made to reflect the annualization of the DSIC revenues for March 31, 2022, based on the Company's pro forma level at March 31, 2022, and the 5.00% rate that is expected to become effective on January 1, 2022.

Q. Exhibit 1-F includes an acquisition annualization adjustment. Can you please explain the adjustment?

A. Yes, Schedule B-5 of Exhibit 1-F lists an adjustment to revenues for the annualization of the East Norriton wastewater system, which was acquired on June 20, 2020. Since this wastewater system was acquired during the HTY and has only partial year revenue listed for the twelve months ended March 31, 2021, this adjustment annualizes the revenues associated with this system for the FTY and FPFTY.

Q. Exhibit 1-G includes an acquisition annualization adjustment. Can you please explain the adjustment?

A. Yes, Schedule B-5 of Exhibit 1-G lists an adjustment to revenues for the annualization of the New Garden wastewater system, which was acquired on December 22, 2020. Since this wastewater system was acquired during the HTY and has only partial year revenue

listed for the twelve months ended March 31, 2021, this adjustment annualizes the revenues associated with this system for the FTY and FPFTY.

Q. Schedule B-7 in Exhibit 1-B, Schedule B-5 in Exhibit 1-C and Schedule B-5 in Exhibit 1-D present several miscellaneous revenue adjustments. Please explain.

A. Schedule B-7 in Exhibit 1-B adjusts the test year revenue amounts to normalize the HTY revenues for Woodloch Pines, East Side, Penn Lake, Dennison and Foster Townships. Schedule B-5 in Exhibit 1-C is an adjustment to reflect the reclassification of revenue by customer class. Schedule B-5 in Exhibit 1-D is also an adjustment to reflect the reclassification of revenue by customer class.

Q. Please explain the adjustment to eliminate unbilled revenue.

A. Schedule B-3 in Exhibit 1-A and Exhibits 1-B through 1-G provides a detailed breakdown of the adjustment for unbilled revenue by customer class. This adjustment is made to reflect the fact that Aqua PA records per-book revenues on an accrual basis. This adjustment, consistent with prior practice, eliminates the effect of revenue accrued per books but not billed during the twelve months ended March 31, 2021. Such unbilled revenue is recorded per books pursuant to accepted accrual-accounting procedures to reflect revenues for service rendered but not billed as of the end of an accounting period. Items that produce unbilled revenue include such things as increases in rates and increases in the number of customers. Reflecting such unbilled revenue per books is a normal and correct accounting procedure. In developing pro forma revenues for ratemaking purposes, separate adjustments were made to annualize the revenue effect of such factors as increases in the number of customers and increases in rates that became effective during the historic test

year. Therefore, in order to eliminate any duplication of revenue for ratemaking purposes, unbilled revenue accrued per books must be removed.

III. CERTAIN OPERATING EXPENSES

Q. Did you prepare any adjustments to the Company's Operating Expenses?

A. Yes, I am responsible for the following adjustments: (1) Uncollectible Accounts; (2) Derivation of Uncollectible Accounts; (3) Additional Cost of Serving Customers; (4) Payroll; and (5) Amortization of New Positive Acquisition Adjustments.

Q. Please explain the adjustment to Uncollectible Accounts expense on Schedule C-4.2 of Exhibits 1-A and 1-B.

A. The Company's claims for uncollectible accounts expense were developed by applying the three year average factor of net write-offs (as supported in Schedule C-4.2.i) to the HTY, FTY and FPFTY level revenues at present rates for both Exhibits 1-A and 1-B.

The annualized uncollectible accounts factor was calculated by utilizing the Company's actual write-off experience for the three years ended March 31, 2021 divided by the Total Sales to General Customers for the three years ended March 31, 2021. The three years included within the average calculations are for the twelve months ended March 31, 2019 and March 31, 2020, both of which were not impacted by the COVID-19 pandemic, and the twelve months ended March 31, 2021, which was impacted by the COVID pandemic. While COVID impacted uncollectible expense in the HTY, the impact is in the form of the regulatory asset established pursuant to the Emergency Order at Docket No. M-2020-3019244 that the Commission ratified on March 26, 2020. Therefore, the uncollectible expense amount for the HTY is based on the uncollectible expense currently included in the Company's rates, exclusive of the incremental impact of COVID. Mr.

Packer explains the Company's proposed treatment of the regulatory asset (AP Statement No. 1). For water, Schedule C-4.2.i in Exhibit 1-A calculates an annualized uncollectible accounts factor of 0.51224%. For wastewater, Schedule C-4.2.i in Exhibit 1-B calculates an annualized uncollectible accounts factor of 1.19391%.

Q. Please explain the adjustment for Cost of Serving Additional Customers appearing on Schedule C-4.3 of Exhibit 1-A.

A. This adjustment recognizes the incremental expense associated with providing service to additional customers. The derivation of the operating ratio between incremental operating expenses and revenue is developed in the lower portion of the schedule. The application of the operating ratio to the additional revenue from new customers connected during the three years ended March 31, 2023 (exclusive of acquisitions) is shown in the upper portion of the schedule. In Exhibit 1-A, an adjustment of $65,789 is produced from the calculation. This is the additional operating expense that is incurred in conjunction with the $1,660,311 of additional operating revenue from the new water customers connected during the three years ended March 31, 2023.

Q. Please explain the adjustment for Cost of Serving Additional Customers appearing on Schedule C-4.3 of Exhibit 1-B.

A. This adjustment recognizes the incremental expense associated with providing service to additional customers. The derivation of the operating ratio between incremental operating expenses and revenue is developed in the lower portion of the schedule. The application of the operating ratio to the additional revenue from new customers connected during the three years ended March 31, 2023 (exclusive of acquisitions) is shown in the upper portion of the schedule. In Exhibit 1-B, an adjustment of $28,447 is produced from the calculation.

This is the additional operating expense that is incurred in conjunction with the $161,140 of additional operating revenue from the new wastewater customers connected during the three years ended March 31, 2023.

Q. Please explain the Company's claim for payroll expense.

A. The Company's claim for payroll expense is developed in Exhibit 2, and is summarized in Schedules C-4.5 of Exhibits 1-A and 1-B through 1-G. The adjustment reflects known or anticipated changes to the Company's union and non-union employees at the end of the FPFTY. The Company's FTY and FPFTY claims for payroll expense related to water service approximates $35.8 million and $36.8 million, respectively. The Company's claim for payroll expense related to wastewater service approximates $3.0 million for both the FTY and FPFTY (there is only an $87,020 difference between the two periods). In calculating those costs, I included the salaries and wages associated with the Company's present complement of authorized positions. In addition, salary and wage levels were adjusted to reflect known or projected changes in compensation as follows.

Exhibits 1-A & 1-B Non-Union Payroll – Employees are granted individual salary increases through an annual performance review. The water non-union gross payroll, at FTY and FPFTY salary levels, was determined to be $20,868,401 and $21,495,994, respectively. The wastewater non-union gross payroll, at FTY and FPFTY salary levels, was determined to be $1,764,660 and $1,817,730 respectively. In deriving these claims, I first started with employees' April 1, 2021 actual labor rates and annualized expenses at those rates. In addition, for the FPFTY, I anticipated an additional merit pay increase for all employees, which was also annualized. The assumed percentage increases are included in Schedule 4 of Exhibit 2. The Company's labor claims also include cash short-term

incentive compensation for eligible employees. To the extent that an employee's base pay was increased as I described earlier, a commensurate adjustment in the amount of eligible incentive pay would follow accordingly at the same percentage levels.

Exhibit 1-A & 1-B Union Payroll – Aqua PA has seven different unions, each with its own collective bargaining agreements and anniversary dates that changes in hourly rates will become effective. The water gross union payroll, at the FTY and FPFTY levels, was determined to be $31,015,348 and $31,871,426 respectively. The wastewater union gross payroll, at FTY and FPFTY wage levels, was determined to be $1,445,933 and $1,485,843 respectively. The Company's claims were developed to annualize the actual pay rates effective for each union in both the FTY and FPFTY as of March 31, 2023. Further details regarding contractual increase percentages are provided in Exhibit 2 – Payroll.

The gross payroll amounts in Exhibits 1-A through 1-G reflect a reasonable vacancy adjustment that is in line with the Company's actual experience. These amounts are further reduced by capitalized labor and non-operating labor as experienced in the HTY and applied to the FTY and FPFTY to arrive at the total expense labor.

Q. Please explain the Amortization of New Positive Acquisition Adjustment on Schedule C-5.1 of Exhibit 1-A.

A. The Company is proposing to amortize the positive acquisition adjustment involving the Phoenixville acquisition that was closed after the last Aqua PA rate cases were filed. Listed on Schedule C-5.1 of Exhibit 1-A is the first year amortization of the new positive acquisition adjustment. A twenty-year amortization period was selected, similar to the treatment of prior acquisition adjustments approved by the Commission.

IV. DEPRECIATION AND TAXES OTHER THAN INCOME

Q. Please explain the Statement of Depreciation shown on Schedule D-1 of Exhibit 1-A and Exhibits 1-B through 1-G.

A. The Statement of Depreciation in Exhibit 1-A and Exhibits 1-B through 1-G shows the Company's annual depreciation expense claims for the FTY and FPFTY for both water and wastewater assets. The annual provision for depreciation was computed by Gannett Fleming Valuation and Rate Consultants, LLC for utility plant in service at March 31, 2022 and March 31, 2023 using the straight-line remaining life method as set forth in Mr. Spanos' Exhibit Nos. 6-A through 6-G. The amount computed by Mr. Spanos (AP Statement No. 6) relates to utility plant in service, inclusive of customers' advances for construction ("CAC"), contributions in aid of construction ("CIAC") and any related retirements of assets. Comparing the Company's claimed amount with the depreciation expense recorded on the Company's books for the year ended March 31, 2021, results in a FTY increase of $10,748,676 and a FPFTY increase of $7,829,287 for water assets; additionally, a FTY increase of $1,066,402 and a FPFTY increase of $963,090 for wastewater assets.

Q. Please explain the summary provided in Schedule D-2 of Exhibits 1-A and 1-B through 1-G.

A. The schedules referenced show a summary of the adjustments to taxes other than income taxes for the HTY, FTY, and FPFTY at present rates and the FPFTY at proposed rates. Each of the adjustments is discussed below.

Q. Please explain the adjustments for General Assessments within Exhibits 1-A and 1-B through 1-G.

A. The adjustment set forth on Schedules D-2.1 and D-2.2 of Exhibits 1-A and 1-B through 1-G are based on the actual Commission, Office of Consumer Advocate ("OCA"), Office of Small Business Advocate ("OSBA"), and Damage Prevention Committee ("DPC") assessment factors billed for the fiscal year April 1, 2020 to March 31, 2021. The assessed rates were applied to Gross Utility Revenues at present rates for the FTY and FPFTY and at proposed rates for the FPFTY.

Q. Please explain the adjustment for Public Utility Realty Tax in Schedule D-2.3 of Exhibit 1-A.

A. The taxes imposed by the Public Utility Realty Tax Act ("PURTA") for the FTY and FPFTY are based on the estimated tax liability for 2020. This is the latest statement that the Company has received from the Commonwealth of Pennsylvania.

Q. Please explain the adjustments for Pennsylvania property tax listed in Schedule D-2.4 of Exhibits 1-A, 1-B, and 1-D.

A. The Company's claim for property taxes is its actual HTY property taxes. Historically, the Company has not seen a tremendous amount of volatility in its property tax liability. Should information arise during the course of this proceeding that would justify an adjustment, I will revise the Company's claim accordingly.

Q. Please explain the Company's adjustment for payroll taxes.

A. The Company's adjustment to Federal and State payroll taxes appears in Schedule D-2.5 in Exhibit 1-A. The FTY and FPFTY adjustments for both Federal and State payroll taxes is based on the Company's FTY and FPFTY payroll claims. The Federal Insurance

Contribution Act tax was calculated using the tax rates and taxable wage bases that are in effect in 2021. The Federal and State unemployment taxes were calculated using the Company's current tax rates and taxable wage bases.

The pro forma tax amounts were then reduced by the amount not charged to operations. Payroll taxes applicable to wastewater operations are an allocated portion of total Company taxes and handled as a component of the intracompany allocation of expenses shown in Exhibit 1-A, Schedule C-8.5.

V. CERTAIN COMPONENTS OF RATE BASE

Q. Please describe the data presented in Schedule G-2 of Exhibits 1-A and 1-B through 1-G and identify who is responsible for this data.

A. Schedule G-2 shows the Company's actual utility plant in service as of March 31, 2021, and the projected utility plant in service per scheduled additions and retirements for the twelve months ending March 31, 2022 and March 31, 2023. It also shows the Accumulated Depreciation for each year associated with the Utility Plant in Service. I worked with Mr. Spanos by providing him Company data on projected FTY and FPFTY additions and retirements. Accordingly, the aforementioned data was used as the basis for Mr. Spanos' Exhibit No. 6-A and 6-B through 6-G.

Q. Please explain the derivation of the total Original Cost of Utility Plant in Service for both water and wastewater assets for the FTY and FPFTY as reflected in Schedule G-2 and referenced in Schedule G-1 of Exhibits 1-A and 1-B through 1-G.

A. The starting point for both water and wastewater utility plant in service was the HTY ending balance of $4,909,729,427 for water and $500,221,311 for wastewater. That figure was then increased to reflect FTY and FPFTY plant additions (net of retirements) and

acquired systems utility plant acquisition adjustments ("UPAA"), which will be discussed later in this statement. The anticipated additions and retirements of water assets for the years ended March 31, 2022 and March 31, 2023 are set forth in detail in Attachment 1 to my testimony and comprise needed improvements to the Company's infrastructure including, but not limited to: water supply, storage, and distribution facilities. The majority of the Company's capital investment remains in distribution assets such as mains, services, hydrants, valves, and meters. The anticipated additions and retirements of wastewater assets for the years ended March 31, 2022 and March 31, 2023 are set forth in detail in Attachment 2 to my testimony. Details of wastewater capital investments are covered in AP Statement No. 9 by Witness Todd M. Duerr. Details of the accumulated depreciation used in Schedules G-2 can be found in AP Statement No. 6 by Witness John Spanos.

Q. Please explain the adjustments on Schedule G-3 of Exhibit 1-A.

A. The adjustments in Schedule G-3 of Exhibit 1-A reflect the recognition of the positive UPAA associated with the acquisition of various water utility assets pursuant to the terms of the Commission-approved settlement of the Company's rate cases at Docket Nos. R-00038805, R-00051030, R-00072711, R-2009-2132019, and R-2018-3003558. In addition, the Company is requesting recognition of the positive UPAA associated with its acquisition of the water assets for Phoenixville Borough. The requirements of this positive UPAA will be discussed further in this Statement.

Q. Please explain the reductions from rate base for CIAC and CAC as listed on Schedules G-6 of Exhibits 1-A and 1-B through 1-G.

A. These reductions to rate base are summarized in Mr. Spanos' Exhibit 6-A and 6-B. The CIAC and CAC related to plant in service at March 31, 2023 reflect the actual CIAC and CAC recorded on the Company's books of account as of that date.

VI. ACQUISITIONS

Q. Please provide an overview of the Phoenixville acquisition which the Company is reflecting in this rate base pursuant to Section 1327 of the Public Utility Code, 66 Pa. C.S. § 1327.

A. Since the Company's last water rate case was filed, the Company has completed the following acquisition not yet reflected in rate base: (1) WA-1, Phoenixville (12/2019). Exhibit 3-A contains the journal entry and the original cost study for the acquisition, as mentioned above corresponding to the listed classification system.

Q. How does the Company propose to treat this acquisition for rate purposes?

A. With respect to this acquisition, the Company paid more than depreciated original cost ("DOC"). Where the Company paid more than DOC, the assets acquired were recorded on its regulatory books of account at DOC and the Company has requested a return on and return of purchase price, which is reflected as a "positive" acquisition adjustment.

Q. Section 1327 enumerates certain criteria that an acquiring company must meet in order to include a positive acquisition adjustment in rate base. Do you believe that the acquisition for which you are seeking "positive" acquisition adjustment treatment satisfies those criteria?

A. Yes, I do. The specific acquisition falling into the "positive" acquisition adjustment category, as well as the proposed amortization of the adjustment associated therewith, are set forth on Schedule C-5.1 of Exhibit 1-A. Exhibit 3-A consists of a series of schedules which describe how the acquisition shown on Schedule C-5.1 of Exhibit 1-A satisfies the requirements of Section 1327.

Q. How did AP determine the DOC of the Phoenixville system acquired since its last case?

A. The Company engaged outside professional utility valuation firm AUS Consultants who are experienced and knowledgeable in performing utility valuations pursuant to PUC requirements. The results of those analyses were documented in the form of original cost studies which are being submitted with this rate filing as part of Exhibit 3-A.

VII. TARIFF CHANGES

Q. What is the Universal Service Rider ("USR")?

A. The USR develops a universal service charge based upon an estimate of the costs to be incurred by the Company to administer and provide benefits under the proposed Customer Assistance Programs ("CAP"). Aqua PA's USR Rider is modeled after the Commission-approved CAP Riders that are already in effect. The USR is included as a rider in the proposed water tariff, Tariff Water-PA P.U.C. No. 3, and wastewater tariff, Tariff Sewer-PA P.U.C. No. 3, submitted with this filing and describes the mechanics of the clause.

Q. Are you aware of any other regulated utilities that have customer assistance programs included in their PUC approved tariffs?

A. My understanding is that the Commission approved a customer assistance program for Pennsylvania American Water Company ("PAWC") in addition to long-standing customer assistance programs for Columbia, PECO, and Peoples.

Q. How would the USR operate?

A. The USR would adjust customers' bills by adding a charge or credit to reflect increases or decreases, respectively, in the Company's "Baseline Cost." The Baseline Cost is the estimate to administer and provide benefits under the various program components in the proposed CAP. Costs and revenues under the USR will be reconciled each year, and an over or under collection, as applicable, will be included in the "E" factor of the charge.

Q. Describe the audit and reconciliation process included in the proposed USR.

A. The operation of the USR will be subject to audit by the Commission and will also be subject to an annual reconciliation process. This is included in the proposed tariff rider. See Tariff Water-PA P.U.C. No. 3 and Tariff Sewer-PA P.U.C. No. 3.

VIII. CONCLUSION

Q. Does that conclude your testimony at this time?

A. Yes, it does, but I reserve the right to supplement my testimony as needed during this proceeding.

Aqua Pennsylvania, Inc. **Docket Nos. R-2021-3027385 & R-2021-3027386**
2021 Rate Case **Attachment 1**
Water Test Year Additions and Retirements by Category of Investment

Estimated Future Test Year Additions and Retirements
For the Twelve Month Period Ending March 31, 2022

Work Order Group	Capital Additions	Capital Retirements
0050-Expense Tracking Projects	187,500	-
0095-General Overhead	5,857,142	-
0096-Payroll Overhead	849	-
0105-New Mains (Ext @ Cost)	456,423	-
0106-Lower,Replace & Relocate	(2,897)	-
0107-Install Mains- Co Expense	888,865	-
0108-Mains Partially Funded By	131,846	-
0109-Main Replacements (NS)	-	-
0110-Main Replacements (SC)	158,630,442	(14,844,388)
0113-Main Replacements Pennvest(NS)	(1,171)	110
0115-Tie-In Dead End Mains (NS)	(52)	5
0116-Tie-In Dead End Mains (SC)	8,650,536	(809,504)
0125-Capitalized Main Breaks	5,384,688	(503,891)
0130-Highway Relocations (NS)	3,003,855	(281,096)
0131-Reimbursed Highway Reloca	-	-
0132-Highway Relocations (SC)	5,964,248	(558,125)
0136-Valve Replacements (SC)	1,458,197	(136,456)
0141-Cathodic Protection Equip (NS)	232,156	(21,725)
0145-Tank Painting	2,310,229	(216,188)
0150-Contributions in Aid of Constr	(187,500)	17,546
0198-Other Main/DistrSysImpr (SC)	2,323,509	(217,430)
0199-Other Main/DistrSysImpr (NS)	3,284,007	(307,312)
0205-Eligible Meters (SC)	7,146,130	(668,724)
0210-Eligible Meters (NS)	777,358	(72,744)
0215-Supplies Meters (NS)	359,338	(33,626)
0225-ERT Devices (SC)	2,661,704	(249,078)
0299-Other Meter Projects	225,500	(21,102)
0305-New Services	4,310,622	(403,381)
0310-Renewal Services-Regular (SC)	5,275,390	(493,663)
0315-Renewal Services - Main Rehab	18,116,991	(1,695,360)
0399-Other Service Work	-	-
0405-New Hydrants	444,696	(41,614)
0410-Replace/Relocate Hydrants	3,453,821	(323,203)
0415-Eliminate No Drain Hydrants	362,081	(33,883)
0505-Chorination Enhancements	532,054	(49,789)
0510-Automated Distr Controls	1,811,864	(169,551)
0512-Treatment Plants	26,883,679	(2,515,732)
0514-Boosters (TPB)	6,504,481	(608,679)
0515-Improvements Other (TPB) (NS)	3,398,480	(318,024)
0517-Pumping Equipment Water (NS)	101,250	(9,475)
0519-Pumping Equipment Water (SC)	2,000	(187)
0520-Equipment (TPB)	266,500	(24,939)
0521-Wells	31,371,223	(2,935,670)
0522-Dams	1,898,665	(177,674)
0525-Tanks/Resvrs/Standpipes	12,550,398	(1,174,447)
0599-Other (TPB)	935,439	(87,537)
0605-Chlorination Enhancements(LT)	848,168	(79,370)
0610-Treatment Equipment (Lt) (NS)	370,727	(34,692)
0615-Lab Equipment (Lt)	383,425	(35,880)
0699-Other Lab/Treatment Work	43,750	(4,094)
0705-Fence Replacements	90,226	(8,443)
0710-Office Furniture	139,639	(13,067)
0715-Office Equipment	19,400	(1,815)
0720-Improvements	22,891,816	(2,142,180)
0730-Backflow Prevention	500	(47)
0799-Other Building/Maintnence Work	1,500	(140)
0805-New Vehicles	3,906,992	(365,610)
0810-Mechanical Equipment	297,100	(27,802)
0899-Other - Garage Equipment	135,391	(12,670)
0900-Information System Expenditure	40,165,953	(3,758,667)
0901-Working Tools	909,997	(85,156)
0902-Safety	838,615	(78,476)
0903-Land Purchases/Disposals	1,661,158	(155,449)
0904-Reserves	-	-
0905-Retirements W/O Replacement	300,455	(28,116)
0911-Security	841,488	(78,745)
0997-Contributed Property (CWIP)	1,134,494	-
0998-Contributed Property (CIAC)	(2,750)	-
TOTAL	**402,940,579**	**(36,896,955)**

Estimated Fully-Projected Future Test Year Additions and Retirements
For the Twelve Month Period Ending March 31, 2023

Work Order Group	Capital Additions	Capital Retirements
0050-Expense Tracking Projects	750,000	-
0095-General Overhead	4,771,999	-
0096-Payroll Overhead	-	-
0105-New Mains (Ext @ Cost)	-	-
0106-Lower,Replace & Relocate	-	-
0107-Install Mains- Co Expense	930,000	-
0108-Mains Partially Funded By	500,000	-
0109-Main Replacements (NS)	-	-
0110-Main Replacements (SC)	137,838,459	(12,747,127)
0113-Main Replacements Pennvest(NS)	-	-
0115-Tie-In Dead End Mains (NS)	-	-
0116-Tie-In Dead End Mains (SC)	4,751,978	(439,457)
0125-Capitalized Main Breaks	4,981,000	(460,637)
0130-Highway Relocations (NS)	651,800	(60,278)
0131-Reimbursed Highway Reloca	90,000	(8,323)
0132-Highway Relocations (SC)	1,735,000	(160,451)
0136-Valve Replacements (SC)	1,568,694	(145,071)
0141-Cathodic Protection Equip (NS)	200,000	(18,496)
0145-Tank Painting	4,721,250	(436,615)
0150-Contributions in Aid of Constr	-	-
0198-Other Main/DistrSysImpr (SC)	2,013,000	(186,160)
0199-Other Main/DistrSysImpr (NS)	7,188,086	(664,745)
0205-Eligible Meters (SC)	4,658,821	(430,842)
0210-Eligible Meters (NS)	744,816	(68,880)
0215-Supplies Meters (NS)	349,094	(32,284)
0225-ERT Devices (SC)	1,755,393	(162,337)
0299-Other Meter Projects	117,433	(10,860)
0305-New Services	4,237,028	(391,835)
0310-Renewal Services-Regular (SC)	4,813,669	(445,162)
0315-Renewal Services - Main Rehab	18,459,090	(1,707,073)
0399-Other Service Work	-	-
0405-New Hydrants	170,621	(15,779)
0410-Replace/Relocate Hydrants	3,794,358	(350,897)
0415-Eliminate No Drain Hydrants	237,919	(22,002)
0505-Chorination Enhancements	560,000	(51,788)
0510-Automated Distr Controls	6,091,250	(563,311)
0512-Treatment Plants	21,123,751	(1,953,498)
0514-Boosters (TPB)	2,808,150	(259,694)
0515-Improvements Other (TPB) (NS)	274,500	(25,385)
0517-Pumping Equipment Water (NS)	165,000	(15,259)
0519-Pumping Equipment Water (SC)	-	-
0520-Equipment (TPB)	220,000	(20,345)
0521-Wells	20,790,802	(1,922,707)
0522-Dams	6,982,258	(645,710)
0525-Tanks/Resvrs/Standpipes	3,677,450	(340,086)
0599-Other (TPB)	512,750	(47,418)
0605-Chlorination Enhancements(LT)	-	-
0610-Treatment Equipment (Lt) (NS)	296,250	(27,397)
0615-Lab Equipment (Lt)	560,125	(51,800)
0699-Other Lab/Treatment Work	175,000	(16,184)
0705-Fence Replacements	186,150	(17,215)
0710-Office Furniture	289,525	(26,775)
0715-Office Equipment	5,725	(529)
0720-Improvements	5,217,865	(482,542)
0730-Backflow Prevention	2,000	(185)
0799-Other Building/Maintnence Work	-	-
0805-New Vehicles	3,550,000	(328,300)
0810-Mechanical Equipment	993,750	(91,901)
0899-Other - Garage Equipment	-	-
0900-Information System Expenditure	23,429,221	(2,166,705)
0901-Working Tools	1,278,650	(118,248)
0902-Safety	891,925	(82,484)
0903-Land Purchases/Disposals	100,000	(9,248)
0904-Reserves	-	-
0905-Retirements W/O Replacement	271,000	(25,062)
0911-Security	2,288,700	(211,656)
0997-Contributed Property (CWIP)	11,000	-
0998-Contributed Property (CIAC)	(11,000)	-
TOTAL	**314,771,304**	**(28,466,740)**

Wastewater Test Year Additions and Retirements by Category of Investment

Estimated Future Test Year Additions and Retirements
For the Twelve Month Period Ending March 31, 2022

Work Order Group	Capital Additions	Capital Retirements
0111-Force Mains Sewer (NS)	200,000	(20,946)
0112-Gravity Mains Sewer (NS)	118,913	(12,454)
0117-Forced Mains Sewer (SC)	1,272,663	(133,285)
0118-Gravity Mains Sewer (SC)	4,879,384	(511,014)
0130-Highway Relocations (NS)	-	-
0135-Valve Replacements (NS)	6,000	(628)
0150-Contributions in Aid of Constr	(96,280)	-
0211-Flow Measuring Devices Sewer	109,296	(11,446)
0305-New Services	457,416	(47,905)
0310-Renewal Services-Regular (SC)	288,656	(30,231)
0510-Automated Distr Controls	575,000	(60,219)
0511-Improvements Other(TPB) (SC)	2,180,559	(228,368)
0512-Treatment Plants	15,904,205	(1,665,633)
0515-Improvements Other (TPB) (NS)	1,671,609	(175,066)
0516-Pumping Equipment Sewer (NS)	1,619,002	(169,557)
0518-Pumping Equipment Sewer (SC)	123,527	(12,937)
0520-Equipment (TPB)	263,495	(27,596)
0525-Tanks/Resvrs/Standpipes	10,000	(1,047)
0615-Lab Equipment (Lt)	58,697	(6,147)
0705-Fence Replacements	115,925	(12,141)
0720-Improvements	24,000	(2,513)
0740-Effluent Disposal System	556,111	(58,241)
0760-Power Generation Equip (NS)	27,701	(2,901)
0761-Power Generation Equip (SC)	6,000	(628)
0799-Other Building/Maintnence Work	1,296	(136)
0805-New Vehicles	28,750	(3,011)
0810-Mechanical Equipment	61,522	(6,443)
0900-Information System Expenditure	1,379,636	(144,488)
0901-Working Tools	1,562	(164)
0902-Safety	678,060	(71,013)
0903-Land Purchases/Disposals	(1,019)	-
0905-Retirements W/O Replacement	(539)	-
0911-Security	38,000	-
0997-Contributed Property (CWIP)	1,577,176	-
0998-Contributed Property (CIAC)	(1,500)	-
TOTAL	**34,134,821**	**(3,416,157)**

Estimated Fully-Projected Future Test Year Additions and Retirements
For the Twelve Month Period Ending March 31, 2023

Work Order Group	Capital Additions	Capital Retirements
0111-Force Mains Sewer (NS)	-	-
0112-Gravity Mains Sewer (NS)	2,194,000	(168,247)
0117-Forced Mains Sewer (SC)	323,000	(24,769)
0118-Gravity Mains Sewer (SC)	10,776,509	(826,399)
0130-Highway Relocations (NS)	1,389,430	(106,549)
0135-Valve Replacements (NS)	-	-
0150-Contributions in Aid of Constr	(409,190)	-
0211-Flow Measuring Devices Sewer	25,900	(1,986)
0305-New Services	447,694	(34,332)
0310-Renewal Services-Regular (SC)	250,066	(19,176)
0510-Automated Distr Controls	405,000	(31,058)
0511-Improvements Other(TPB) (SC)	694,375	(53,248)
0512-Treatment Plants	18,771,250	(1,439,478)
0515-Improvements Other (TPB) (NS)	530,950	(40,716)
0516-Pumping Equipment Sewer (NS)	531,420	(40,752)
0518-Pumping Equipment Sewer (SC)	526,000	(40,336)
0520-Equipment (TPB)	1,276,464	(97,886)
0525-Tanks/Resvrs/Standpipes	-	-
0615-Lab Equipment (Lt)	72,500	(5,560)
0705-Fence Replacements	42,850	(3,286)
0720-Improvements	210,000	(16,104)
0740-Effluent Disposal System	-	-
0760-Power Generation Equip (NS)	15,000	(1,150)
0761-Power Generation Equip (SC)	-	-
0799-Other Building/Maintnence Work	-	-
0805-New Vehicles	120,000	(9,202)
0810-Mechanical Equipment	55,000	(4,218)
0900-Information System Expenditure	-	-
0901-Working Tools	-	-
0902-Safety	540,000	(41,410)
0903-Land Purchases/Disposals	-	-
0905-Retirements W/O Replacement	-	-
0911-Security	110,000	(8,435)
0997-Contributed Property (CWIP)	5,250	-
0998-Contributed Property (CIAC)	(6,000)	-
TOTAL	**38,897,468**	**(3,014,299)**

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

DOCKET NOS. R-2021-3027385, R-2021-3027386

AQUA PENNSYLVANIA, INC.
AQUA PENNSYLVANIA WASTEWATER, INC.

PREPARED DIRECT TESTIMONY OF CHRISTOPHER E. MANNING

Topics Addressed:

Certain Expense Adjustments

DATE SERVED: August 20, 2021 **Aqua Statement No. 3**
DATE ADMITTED: _____

I. INTRODUCTION AND SCOPE OF TESTIMONY

Q. What is your name and business address?

A. My name is Christopher. E. Manning. My business address is 762 W. Lancaster Avenue, Bryn Mawr, Pennsylvania 19010.

Q. By whom are you employed and in what capacity?

A. I am employed by Aqua Pennsylvania, Inc. as a Finance and Rate Analyst I.

Q. On whose behalf are you providing this direct testimony?

A. I am providing this testimony on behalf of Aqua Pennsylvania, Inc. and Aqua Pennsylvania Wastewater, Inc. (collectively "Aqua PA," "AP", or the "Company").

Q. Please describe your education and business experience.

A. I graduated from Saint Joseph's University in 2018 with a Bachelor of Science degree in Business Administration, with a major in Accounting. Prior to joining Aqua Pennsylvania, Inc., I worked for KPMG, LLP as an associate where I performed financial statement audits. In October of 2019, I joined Aqua Pennsylvania, Inc. where I filled my current role as a Finance and Rate Analyst I.

Q. What are your duties as a Finance and Rate Analyst?

A. My duties include assisting in the preparation of various financial regulatory filings submitted with the Pennsylvania Public Utility Commission ("PUC" or the "Commission"). Those filings include but are not limited to the following: Quarterly Earnings Reports, Distribution System Improvement Charge ("DSIC") filings, water and wastewater tariff compliance filings, and other regulatory compliance filings upon request of the PUC. My duties also include the preparation of base rate cases and supporting those applications as an accounting witness.

Q. What is the purpose of your testimony?

A. The purpose of my testimony is to identify and describe certain operating expense adjustments, including general price level adjustment, inflation factor calculation, rate case expense, miscellaneous expense adjustments, and specific expenses not subject to inflation.

Q. Please explain the General Price Level Adjustment appearing on Schedule C-4.1 of Exhibits 1-A and 1-B through 1-G.

A. This adjustment reflects the anticipated effect of inflation on operating expenses that were not specifically adjusted in this case. The future test year ending March 31, 2022 ("FTY") adjustment is derived from the total pro forma historic test year ended March 31, 2021 ("HTY") operating expenses, less the amounts specifically adjusted in this filing or not otherwise subject to inflation. The remaining amount which is subject to the effect of inflation is then multiplied by the average GDP chained price index forecast from the second quarter of 2021 through the first quarter of 2022 to arrive at the inflationary increase amount for the twelve months ending March 31, 2022. The fully projected future test year ending March 31, 2023 ("FPFTY") adjustment in the above-referenced Exhibits is derived from the total pro forma FTY operating expenses, less the amounts specifically adjusted in this filing or not otherwise subject to inflation. The remaining amount which is subject to the effect of inflation is then multiplied by the average GDP chained price index forecast from the second quarter of 2022 through the first quarter of 2023 to arrive at the inflationary increase amount for the twelve months ending March 31, 2023.

Q. Please explain the Inflation Factor appearing on Schedule C-4.1.i of Exhibits 1-A and 1-B through 1-G.

A. The Inflation Factor appearing on Schedule C-4.1.i is utilized to calculate the impact of inflation on the Company's expenses in the FTY and FPFTY. The Company utilizes the Blue Chip Economic Indicators to pull the quarterly CPI percentage change from the same quarter in the prior year. For the FTY, the Company utilizes the forecasted percentage change for each quarter to calculate an annual average and then multiplies that by the expenses subject to inflation. Since the forecast is not available for the quarters in the FPFTY, the Company uses the last available forecasted quarterly percentage change and uses that as the annual rate to multiply inflation eligible expenses. The index data for both adjustments was obtained from the Blue Chip Economic Indicators, dated October 10,2020. Data for the first quarter of 2022 is not available in the report; therefore, data from the prior quarter was used. The calculation for the annual rate used to adjust inflation eligible expenses by can be found within Schedule C-4.1.i in both Exhibits 1-A and 1-B through 1-G.

Q. Please explain the Company's claim for rate case expense of $2,200,000 presented on Schedule C-4.4 of Exhibit 1-A and 1-B through 1-G.

A. The adjustments in Schedules C-4.4 reflect the estimated costs of this rate case. 91.51% of the total cost is being allocated to the water cost of service and 8.49% is being allocated to the wastewater cost of service based on the ratio of customers served to total customers. The Company proposes to normalize this cost over a thirty-six month period, which is the anticipated interval between this and the Company's next base rate case.

Q. Please explain the miscellaneous adjustments shown in Schedule 4.9 of Exhibits 1-A and 1-B.

A. Schedule 4.9 adjusts for various expenses that had not been incurred at normal levels due to the HTY occurring during a period that was not representative of a normal operating year. Expenses that are being increased and returned to their three-year averages include work travel expenses, seminar and education expenses, office supply expenses, and other activities and events expenses that had been limited by the impact of the COVID-19 pandemic. The DEP expense adjustment that is being made in the HTY is to correctly account for DEP fees that will be incurred due to a population increase at one of the Company's systems.

Schedule 4.9 also adjusts to remove various transactions that were not appropriate to leave in the HTY, including the purchasing of safety supplies that were related to the COVID-19 pandemic. As these expenditures are not recurring regular business expenses and are not representative of expenses that the Company would incur during a normal business year, these expenses were removed from the HTY expenses.

Q. Are similar adjustments included in Schedule 4.9 with respect to Exhibits 1-C through 1-G?

A. Yes, in specific instances. For example, Schedule 4.9 of Exhibit 1-C contains an adjustment to the historic period regarding sludge hauling expense normalization. However, Exhibits 1-D and 1-E do not contain any adjustments in this schedule.

Q. Please explain the Specific Expense Not Subject to Inflation shown in Schedule C-4.10 of Exhibits 1-A and 1-B.

A. This schedule lists those expenses that are not separately adjusted for or are otherwise not subject to growth from inflation. As I explained earlier, these expenses were eliminated from the operating expenses subject to the inflationary adjustment in Schedule C-4.1.

Q. Are similar expenses included in Schedule 4.10 with respect to Exhibits 1-C through 1-G?

A. Yes, Exhibit 1-E contains expenses not subject to growth from inflation. However, Exhibits 1-C, 1-D, 1-F and 1-G do not contain any expenses that were eliminated from the operating expenses subject to the inflationary adjustment in Schedule C-4.1.

Q. Please explain the Dredging Expense adjustment shown in Schedule C-7.3 of Exhibit 1-A.

A. The Company sets forth an adjustment to the Dredging Expense with respect to water operations to reflect changes in the dredging process. Previously, the fixed cost portion of dredging, or the mobilization and demobilization costs of the equipment, had occurred three times over a three-year span at a run rate of approximately $150,000 each time the equipment needed to be set up and removed. Moving forward, the mobilization and demobilization will only be occurring once over a three-year span, ultimately reducing operating expense by approximately $300,000 over those three years. The Company will dredge once every three years on an as needed basis and is seeking special accounting treatment to accrue for the dredging costs each year. Specifically, the Company is requesting to accrue a reserve exclusively for dredging costs at a rate of $400,000 per year. As actual dredging costs are incurred, they will be charged against the reserve accordingly.

The reserve would be recorded as a regulatory liability on the Company's books and will be reviewed for reasonableness or future adjustment in each base rate case proceeding. The concept is similar to reserves established for tank painting in jurisdictions where tank painting is not capitalized as an asset. This will better align the cost recovery in rate making to the operating expense incursion, which is not systematic and can vary upon water quality conditions. The expense will be incurred, it is only a matter of when.

Q. Please explain the adjustment to Legal Expense shown in Schedule C-9.1 of Exhibit 1-A.

A. The Company incurs costs for general legal services during the normal course of business to protect and defend the Company's interest in a variety of legal matters. This adjustment normalizes the Company's legal expense claim, exclusive of base rate case expense, to levels that are expected to be realized during the first year rates are in effect and more in line with prior experiences. The three-year average for legal expenses has been utilized to ensure that the Company's legal expenses will be representative of what it can expect to incur in a normal year.

Q. Please explain the adjustment to eliminate National Association of Water Companies ("NAWC") Lobbying Expense.

A. Consistent with past rate cases, the lobbying potion of the annual dues paid to the NAWC has been removed from the Company's operation expense claim. The resulting adjustment reduced pro-forma operating expense by $37,175.

II. CONCLUSION

Q. Does that conclude your testimony at this time?

A. Yes, it does, but I reserve the right to supplement my testimony as needed during this proceeding.

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

DOCKET NOS. R-2021-3027385, R-2021-3027386

AQUA PENNSYLVANIA, INC.
AQUA PENNSYLVANIA WASTEWATER, INC.

PREPARED DIRECT TESTIMONY OF CHRISTOPHER M. HENKEL

Topics Addressed:

Certain Expense Adjustments and Adjustment Clauses

DATE SERVED: August 20, 2021 **Aqua Statement No. 4**
DATE ADMITTED: _____

I. INTRODUCTION AND SCOPE OF TESTIMONY

Q. What is your name and business address?

A. My name is Christopher M. Henkel. My business address is 762 W. Lancaster Avenue, Bryn Mawr, Pennsylvania 19010.

Q. By whom are you employed and in what capacity?

A. I am employed by Aqua Pennsylvania, Inc. as a Finance and Rates Analyst II.

Q. On whose behalf are you providing this direct testimony?

A. I am providing this testimony on behalf of Aqua Pennsylvania, Inc. and Aqua Pennsylvania Wastewater, Inc. (collectively "Aqua PA", "AP", or the "Company").

Q. Please describe your education and business experience.

A. I graduated from Millersville University in 2016 with a Bachelor of Science degree in Business Administration/Finance. I have also completed the Utility Rate School course sponsored by the National Association of Regulatory Utility Commissioners.

I have been employed by Aqua PA since May 26, 2020. Prior to that, I worked at the Pennsylvania Public Utility Commission ("PUC" or the "Commission") as a Fixed Utility Financial Analyst. In this role, I participated in several rate case proceedings on behalf of the Commission's Bureau of Investigation and Enforcement ("I&E"). That role required me to research and become knowledgeable about public utility laws, rules, and regulations. I also prepared written testimony and created detailed exhibits of financial information. After gaining experience in rate case proceedings, I served as an expert witness in proceedings involving Section 1307(f) purchased gas costs, acquisitions of utilities, and applications to expand natural gas service into unserved territories.

Q. What are your duties as a Finance and Rates Analyst?

A. My duties include assisting in the preparation of various financial regulatory filings submitted with the Commission. Those filings include but are not limited to the following: Quarterly Earnings Reports, Distribution System Improvement Charge ("DSIC") Surcharge filings, water and wastewater tariff compliance filings, and other regulatory compliance filings upon request of the PUC. My duties also include the preparation of base rate cases and supporting those applications as an accounting witness.

Q. What is the purpose of your testimony?

A. The purpose of my testimony is to: (1) identify and describe the Purchased Waster Adjustment and Energy Cost Adjustment Mechanism clauses set forth in the Company's proposed tariff for the instant proceeding; and (2) identify and describe certain expense adjustments in Exhibits 1-A and 1-B through 1-G in support the Company's proposed rate increase for water and wastewater operations, respectively, including: (a) insurance expense, (b) purchased power expense, (c) chemicals expense, (d) purchased water expense, and (e) purchased wastewater treatment expense.

II. PURCHASED WATER ADJUSTMENT CLAUSE

Q. What is the Purchased Water Adjustment ("PWA") Clause?

A. The PWA is an adjustment clause that the Company is proposing to address increases and decreases in the rates charged by non-affiliated suppliers from whom the Company purchases water. The PWA is included as a rider in the proposed water tariff, Tariff Water-PA P.U.C. No. 3, submitted with this filing and describes the mechanics of the clause.

Q. Are you aware of any other regulated water utilities that utilize a Purchased Water Adjustment Clause that was approved by the PUC?

A. My understanding is that the Commission approved a PWA for Newtown Artesian Water Company ("NAWC").

Q. Why did the PUC find that a PWA was in the public interest in the NAWC case?

A. Among other things, the PUC found that the inclusion of a PWA in the tariff for NAWC reduced regulatory lag, included a 3% cap on the surcharge billed to NAWC customers and contained an audit and reconciliation process to safeguard customers.

Q. How does the PWA proposed by Aqua PA in this proceeding balance the interest of the Company and its customers?

A. Non-affiliated suppliers may change the rates they charge for water sold to the Company for resale to Aqua PA's customers between rate cases. If rates are increased, the Company cannot recover those costs until the next rate case is filed; if rates are decreased, the customer must wait until the next rate case to benefit from that reduced cost. Additionally, the Company is including a 3% cap to its proposed PWA as well as an audit and reconciliation process to protect its customers from unjust and unreasonable rates.

Q. How would the PWA operate?

A. The PWA would adjust customers' bills by adding a charge or credit to reflect increases or decreases, respectively, in the Company's "Baseline Cost." The Baseline Cost is the annual purchased water costs approved as an operating expense in the Company's last base rate case. When one or more of the Company's suppliers change the rates for water purchased by the Company, the Company will re-compute its annual purchased water costs

based on the level of consumption and other billing determinants that formed the basis for the Company's calculation of its Baseline Cost. If there is a change in purchased water costs above or below the Baseline Cost, a charge or credit, as applicable, would be added to customers' bills. More precisely, the PWA provides the Company the ability to implement a charge to recover an increase in purchased water costs above the Baseline Cost or a credit to pass back savings from a decrease in purchased water costs below the Baseline Cost.

Q. Why is a PWA being proposed?

A. The Company purchases water from a number of different suppliers in order to meet its customers' demands on a reliable and cost-effective basis. Many of the Company's suppliers are municipalities or municipal authorities. As such, they can implement rate increases quicker and more frequently than public utilities that are regulated by the Commission and the rate increases become effective even if they are contested by one or more customers. As a result, the Company's water suppliers frequently implement rate increases at times that do not coincide with base rate cases filed by the Company and well before the Company could reasonably expect to file a base rate case to reflect those increases in its rates. As a consequence, the Company experiences a lag between the time its suppliers increase their rates and when the Company can recover those increases in the rates it charges its customers. The PWA would help to reduce this lag.

Q. Describe the audit and reconciliation process included in the proposed PWA.

A. The operation of the PWA will be subject to audit by the Commission and will also be subject to an annual reconciliation process. This is included in the proposed tariff rider. *See* Tariff Water-PA P.U.C. No. 3. In addition, the proposed audit and reconciliation

process would allow interested parties to examine (a) the Company's costs to purchase water, including the prudence of its decision to purchase water rather than develop its own source of supply in a given area, (b) its efforts to minimize purchases from high-cost suppliers, and (c) its efforts to contest, stop, reduce or delay rate increases by its suppliers at the time a PWA charge is implemented. This examination could occur at either the time of the annual reconciliation or in subsequent base rate proceedings. Consequently, the purchased water costs recovered through the PWA could be subject to greater scrutiny than a claim for recovery of purchased water costs made solely in a base rate case, where it is only one of many issues competing for the attention of the parties. For this reason, among others, the Company would have ample incentive to take advantage of every reasonable opportunity to prevent increases and pursue decreases in its purchased water costs, which will benefit its customers.

III. ENERGY COST ADJUSTMENT MECHANISM

Q. What is the Energy Cost Adjustment Mechanism ("ECAM")?

A. The ECAM is an adjustment clause that the Company is proposing to capture changes in its energy costs (*i.e.*, electric and gas costs). Such a mechanism ensures that the Company recovers the costs of energy used to provide water service to its customers and only those costs. Customers also benefit from any and all of the Company's efforts to control costs as well as having the assurance that, if energy prices fall from current levels, they benefit from those market-driven reductions. My understanding is that this mechanism would fall under Section 1307.

Q. How would the ECAM work?

A. The mechanism would collect or refund any difference between the energy costs included in base rates from the Company's last rate filing and the actual energy costs incurred in the period of calculation. Within 60 days after the end of each calendar year, the Company would file a reconciliation of its actual costs to the amount recovered in base rates per actual thousand gallons sold as established in the last rate case. Any increase or decrease in these costs would be divided by the projected normalized volumes increased for growth to develop a volumetric surcharge/surcredit applied to metered customers in the following 12-month period. In this way, the Company is protected from uncontrollable increases in costs and customers will receive the benefit of decreases if those costs are less than those included in rates. The ECAM is included as a rider in the proposed tariff submitted with this filing and describes the mechanics of the clause. At the end of a 12-month period, the amount refunded/collected via the mechanism would be compared to the actual costs to be refunded/collected and the difference would be added or subtracted to the difference to be recovered/refunded in the following period.

Q. Does the ECAM reduce Aqua PA's incentive to implement energy-saving practices and technologies?

A. No. The Company's incentive to reduce operating costs remains an important tenant of its regulatory compact with customers and regulators in the delivery of safe, adequate, and reliable utility service.

IV. OPERATING EXPENSE ADJUSTMENTS

Q. Please explain the adjustment to Insurance Expense on Schedule C-4.6 of Exhibits 1-A (Water) and 1-B through 1-G (Wastewater).

A. Aqua PA holds insurance policies for General Liability, Auto Liability, Workers Compensation, and Miscellaneous Other (Surety Bonds, Property, etc.) forms of coverage. These policies are annually reviewed and analyzed by the Company and its third-party insurance broker and carrier, utilizing a multi-year claims history, to determine the required reserve for each type of insurance. For water operations, the historic test year ("HTY") insurance claim was based on actual premiums experienced in 2021. For the twelve months ended December 31, 2017 to the twelve months ended December 31, 2021, the Company's insurance expense line realized an average year-over-year increase of 5.97%. This average increase was applied to the actual premiums experienced in 2021 to derive the claimed amounts for the future test year ("FTY") ended March 31, 2022 and fully projected future test year ("FPFTY") ending March 31, 2023. The total insurance amounts were adjusted to remove that portion of insurance cost which is not charged to operating expense. For wastewater operations, the same methodology was applied to derive the FTY and FPFTY claims; however, the total wastewater insurance expense was then allocated to each division (Exhibits 1-B through 1-G) on the basis of the number of customers served.

Q. Please explain the adjustment to Purchased Power detailed in Schedule C-6.1 of Exhibits 1-A and 1-B through 1-G.

A. The Purchased Power Expense in the above-referenced Exhibits consists of two components: (1) Electric (Schedule C-6.1.i), and (2) Gas (Schedule C-6.1.ii).

The electric purchased power expense is projected to decrease in the FTY and FPFTY based upon rates contracted through the FPFTY. Current rates are used to determine the electric costs for the HTY. Increases to electric rates were assumed for plants that receive electric power from PECO and UGI Electric based upon rate cases filed by those companies with the PUC. Non-contracted electric power supply rates were escalated by 2.1% annually based upon estimates from the U.S. Energy Information Administration ("EIA").

In the gas purchased power expense claim, as shown on Schedule C-6.1.ii, costs for the HTY are based on current rates. The FTY and FPFTY costs were escalated at an annual rate of 1.20% based on EIA estimates.

Q. Does Exhibit 1-E (WW Cheltenham) include a claim for purchased power in this proceeding?

A. No. The Cheltenham Wastewater Division (Exhibit 1-E) has no claim for purchased power expense because its flows are treated by Philadelphia Water Department ("PWD"). All expenses resulting from the treatment of Cheltenham flows are billed to Aqua PA by PWD and recorded as Purchased Wastewater.

Q. Please provide some examples that show how Aqua PA implements cost-reduction practices with respect to purchased power.

A. With respect to its water operations, the Company also participates in supply, utility and PJM peak and demand response programs where possible to reduce electric costs. Additionally, the Company utilizes solar generated power at its Pickering and Ingrams Mill treatment plants that produce electric savings in the form of usage reductions. Both the program-related costs savings and solar power-related usage reductions are shown in

Schedule C-6.1.i of Exhibit 1-A. Notably, the Company's claim for purchased power in this proceeding substantially decreases from the HTY through the future test years.

Q. Please explain the adjustment to Chemicals Expense in Schedule C-6.2 of Exhibits 1-A and 1-B through 1-G.

A. The Company utilizes various chemicals in the water and wastewater treatment process. In order to secure the best available pricing, the Company conducts a competitive bidding process to establish unit price contracts for the chemical requirements at its various treatment plants. The claim for chemical expense in Schedule C-6.2 for Exhibit 1-A was developed by first determining the cost per million gallons produced for the HTY. This cost was then further increased in both the FTY and FPFTY by the compound annual growth rate of 3.45% for the period from the twelve months ended March 2018 through the twelve months ended March 2021. The resulting cost per million gallons was multiplied by the production send out in millions of gallons for the twelve months ended March 31, 2021, to arrive at the chemical expense rate adjustments for both the FTY and FPFTY. The claim for chemical expense in Schedule C-6.2 of Exhibits 1-B through 1-G was calculated by taking the average chemical expense for the three years ended March 31, 2021 to arrive at the claim for the FTY and FPFTY. However, the Company notes that certain wastewater systems do not include any claims for adjustments to chemical expense in this case (e.g., Exhibit 1-D (WW East Bradford)).

Q. Please explain the adjustment to Purchased Water Expense detailed in Schedule C-7.1 of Exhibit 1-A.

A. The purchased water expense claim was generally derived by taking HTY gallons, and then applying current rates. The FPFTY claim includes an assumed rate decrease from the PWD that is expected to become effective in September 2021.

Q. Explain the adjustment to Purchased Wastewater Treatment Expense in Schedule C-7.1 of Exhibits 1-B through 1-G.

A. The Company's claim for purchased wastewater treatment expense in Exhibit 1-B normalizes the cost of services provided by two wastewater treatment providers for the Company's Beech Mountain and Village at Valley Forge service areas. The service providers are Butler Township Sewer Authority and Upper Merion Sewer. Exhibits 1-C through 1-G include various adjustments based on assumptions made for each wastewater system; however, the Company notes that certain wastewater systems do not include any claims for adjustments to Purchased Wastewater Treatment Expense in this case (e.g., Exhibit 1-C (WW Limerick)). Schedule 7.1 in each of these exhibits identifies assumptions applicable to any adjustments for each wastewater system or indicates that no adjustments are being claimed.

V. CONCLUSION

Q. Does that conclude your testimony at this time?

A. Yes, it does, but I reserve the right to supplement my testimony as needed during this proceeding.

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

DOCKET NOS. R-2021-3027385, R-2021-3027386

AQUA PENNSYLVANIA, INC.
AQUA PENNSYLVANIA WASTEWATER, INC.

PREPARED DIRECT TESTIMONY OF CONSTANCE E. HEPPENSTALL

Topics Addressed:

Cost of Service Allocation
Customer Rate Design

DATE SERVED: August 20, 2021
DATE ADMITTED: _____

Aqua Statement No. 5

BEFORE THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

RE: AQUA PENNSYLVANIA, INC.
DOCKET R-2021-3027385 AND R-2021-3027386

DIRECT TESTIMONY OF CONSTANCE E. HEPPENSTALL

Q. Please state your name and address.

A. My name is Constance E. Heppenstall. My business address is 1010 Adams Avenue, Audubon, Pennsylvania.

Q. By whom are you employed?

A. I am employed by Gannett Fleming Valuation and Rate Consultants, LLC.

Q. Please describe your position with Gannett Fleming Valuation and Rate Consultants, LLC, and briefly state your general duties and responsibilities.

A. My title is Senior Project Manager, Rate Studies. My duties and responsibilities include the preparation of accounting and financial data for revenue requirement and cash working capital claims, the allocation of cost of service to customer classifications, and the design of customer rates in support of public utility rate filings.

Q. Have you presented testimony in rate proceedings before a regulatory agency?

A. Yes. I have testified before the Pennsylvania Public Utility Commission ("PA PUC" or the "Commission"), the Arizona Corporation Commission, the Kentucky Public Service Commission, the Virginia State Corporate Commission, the Missouri Public Service Commission, the Hawaii Public Service Commission, the West Virginia Public Service Commission, the Indiana Utility Regulatory Commission, the California Public Utility Commission and the New Jersey Board

of Public Utilities concerning revenue requirements, cost of service allocation and rate design. A list of cases in which I have testified is attached to my testimony.

Q. What is your educational background?

A. I have a Bachelor of Arts in Economics from the University of Virginia, Charlottesville, Virginia and a Master of Science in Industrial Administration from the Tepper School of Business at Carnegie-Mellon University, Pittsburgh, Pennsylvania.

Q. Would you please describe your professional affiliations?

A. I am a member of the American Water Works Association, the National Association of Water Companies, and the Pennsylvania Municipal Authorities Association.

Q. Briefly describe your work experience.

A. I joined the Valuation and Rate Division of Gannett Fleming, Inc. in August 2006, as a Rate Analyst and was promoted to my current position in 2012. Prior to my employment at Gannett Fleming, Inc., I was a Vice President of PriMuni, LLP where I developed financial analyses to test proprietary software in order to ensure its pricing accuracy in accordance with securities industry's conventions. From 1987 to 2001, I was employed by Commonwealth Securities and Investments, Inc. as a public finance professional where I created and implemented financial models for public finance clients in order to create debt structures to meet clients' needs. From 1986 to 1987, I was a public finance associate with Mellon Capital Markets.

Q. What is the purpose of your testimony in this proceeding?

A. My testimony is in support of the cost of service allocation and rate design studies conducted under my direction and supervision for the combined water and wastewater utility plants of Aqua Pennsylvania, Inc. and Aqua Pennsylvania Wastewater, Inc. (collectively "Aqua AP" or the "Company").

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

A. Yes. Exhibit No. 5-A, Part I presents the results of the water allocation of the pro forma cost of service as of March 31, 2023. Exhibit No. 5-A, Part II presents the application of water rates to the customers' consumption analysis. Exhibit No. 5-B, Part I presents the results of the wastewater allocation of the pro forma cost of service as of March 31, 2023 for Wastewater Base Operations and separately for Limerick, East Bradford, Cheltenham, East Norriton, and New Garden divisions. Exhibit No. 5-B, Part II presents the application of wastewater rates to the customers' consumption analysis for the same wastewater operations and divisions. Exhibit 5-C presents the potential rate design if a wastewater cap was implemented for Wastewater Base Operations.

WATER - COST OF SERVICE ALLOCATION

Q. Briefly describe the purpose of your cost allocation study in Exhibit 5-A, Part I.

A. The purpose of the study was to allocate the total water cost of service, which is the total revenue requirement, to the several customer classifications. The cost of service study includes the total operations of the several service areas across the State encompassing AP. In the study, the total costs were allocated to the

residential, commercial, industrial, public, other water utilities, private fire protection and public fire protection classifications in accordance with generally-accepted principles and procedures. The cost of service allocation results in indications of the relative cost responsibilities of each class of customers. The allocated cost of service is one of several criteria appropriate for consideration in designing customer rates to produce the required revenues.

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

A. Yes. As previously noted, the results of my allocation of the pro forma cost of service as of March 31, 2023, are presented in Exhibit No. 5-A, Part I.

Q. Please describe the method of cost allocation that was used in your study.

A. The base-extra capacity method, as described in the 2017 and prior Water Rates Manuals published by the American Water Works Association (“AWWA”), was used to allocate the pro forma costs. This method is a recognized method for allocating the cost of providing water service to customer classifications in proportion to the classifications' use of the commodity, facilities and services. It is generally accepted as a sound method for allocating the cost of water service and has been used by the Company and accepted by this Commission in the Company's rate cases for over 30 years.

Q. Is the method described in Exhibit No. 5-A, Part I?

A. Yes. It is described on pages 3 and 4 of the exhibit.

Q. Please describe the procedure followed in the cost allocation study.

A. Each identified classification of cost in the pro forma cost of service was allocated to the customer classifications using appropriate allocation factors.

This allocation is presented in Schedule D on pages 10 through 16 of Exhibit No. 5-A, Part I. The account numbers and associated items of cost, which include operation and maintenance expenses, depreciation expense, taxes and income available for return, are identified in columns 1 and 2 of Schedule D. The cost of each item, shown in column 4, is allocated to the several customer classifications based on allocation factors referenced in column 3. The development of the allocation factors is presented in Schedule E of the exhibit.

I will use some of the larger cost items to illustrate the principles and considerations used in the cost allocation methodology. Water purchased for resale, purchased electric power and treatment chemicals are examples of costs that tend to vary with the amount of water consumed and are thus considered base costs. They are allocated to the several customer classifications in direct proportion to the average daily consumption of those classifications using Factor 1. The development of Factor 1 is shown in Schedule E of Exhibit No. 5-A, Part I.

Other sources of supply, pumping, purification, and transmission costs are associated with meeting usage requirements in excess of the average, generally to meet maximum day requirements. Costs of this nature were allocated to customer classifications partially as base costs, proportional to average daily consumption, partially as maximum day extra capacity costs, in proportion to maximum day extra capacity, and, in the case of certain pumping stations and transmission mains, partially as fire protection costs, through the use of Factors 2 and 3. The development of the allocation factors, referenced as Factors 2 and 3, is shown in Schedule E of Exhibit No. 5-A, Part I. Costs associated with

distribution mains and storage facilities were allocated partly on the basis of average consumption and partly on the basis of maximum hour extra demand, including the demand for fire protection service, because these facilities are designed to meet maximum hour and fire demand requirements. The development of the factors, referenced as Factors 4 and 5, used for these allocations is shown in Schedule E of Exhibit No. 5-A, Part I. Fire demand costs were allocated to public and private fire protection service and general service in proportion to the relative potential demands on the system by hydrants, fire services and commercial service lines sized to provide both fire protection and general service, as presented in Schedule G of Exhibit No. 5-A, Part I.

Costs associated with pumping facilities were allocated on combined bases of maximum day, maximum day including fire and maximum hour extra capacity because these facilities serve these functions. The relative weightings of Factor 2 (maximum day), Factor 3 (maximum day with fire) and Factor 4 (maximum hour) for pumping facilities were based on the functional use of pumps and footage of mains, serving maximum day and maximum hour functions. The weighted factors are developed on pages 19 and 21 of Exhibit No. 5-A, Part I.

Costs associated with meters and services facilities were allocated to customer classifications in proportion to the capital costs of the sizes and quantities of meters and services serving each classification. The development of factors for meters and services, referenced as Factor 7 and Factor 8, is presented in Exhibit No. 5-A, Part I.

Costs for customer accounting, billing and collecting were allocated based on the number of bills for each classification, and costs for meter reading were allocated on the basis of the number of bills rendered to metered customers. The development of these factors, referenced as Factor 9 and Factor 10, in Exhibit No. 5-A, Part I.

Administrative and general costs were allocated based on allocated direct costs excluding those costs such as purchased water, power and chemicals which require little administrative and general expense. The development of factors for this allocation, referenced as Factor 14, in Exhibit No. 5-A, Part I.

Annual depreciation accruals were allocated based on the function of the facilities represented by the depreciation expense for each depreciable plant account. The original cost less depreciation of utility plant in service was similarly allocated for the purpose of developing factors, referenced as Factor 18, for allocating items such as income taxes and return. The development of Factor 18 in Exhibit No. 5-A, Part I.

Q. What was the source of the total cost of service data set forth in column 4 of Schedule D of Exhibit No. 5-A, Part I?

A. The pro forma costs of service were furnished by the rate department of the Company, and are set forth in Exhibit No. 1-A.

Q. Refer to Schedule E of Exhibit No. 5-A, Part I, and explain the source of the system maximum day and maximum hour ratios used in the development of factors referenced as Factors 2, 3, 4 and 5.

A. The ratios were based on a review of experienced Company data set forth on Schedule F of Exhibit No. 5-A, Part I. The maximum day ratio of 1.4 times the average day approximates the ratio of maximum daily send-out experienced by the Company in 1999, 2001, 2010, and 2011, the year in which the most recent maximum day delivery was experienced. The maximum hour ratio of 2.0 times the average hour approximates the peak hour consumption experienced by the Company in 1995, 1997, 2001, 2010, and 2011.

Q. Are the system maximum day and maximum hour ratios the same as the ratios used in the study presented in Docket No. R-2018-3003561

A. Yes, they are.

Q. What factors were considered in estimating the maximum day extra capacity and maximum hour extra capacity demands used for the customer classifications in the development of Factors 2, 3, 4 and 5?

A. The estimated demands were based on judgment that considered field studies of customer class demands conducted for the Company, field observations of the service areas of the Company, field studies of similar service areas in Pennsylvania conducted by my firm, and generally-accepted customer class maximum day and maximum hour demand ratios. The study of customer class demands was initiated in 1991 with the selection and monitoring of Residential customers and neighborhoods. Monitoring continued for these customers with some additional modifications and for customers from other classes. The results of the demand study are presented in the Appendix of Exhibit No. 5-A, Part I. A

discussion of the specific factors considered for each class also is presented in the Appendix.

Q. Are the customer class extra capacity factors the same as those used in the most recent cost of service study for the Company?

A. Yes, they are.

Q. Please describe why the unrecovered portion of public fire protection is allocated to other classes.

A. The study reallocates the unrecovered portion of public fire protection to the residential, commercial, industrial, and public classifications. This was done pursuant to Section 1328 of the Public Utility Code which states that public fire hydrant rates only need to recover 25% of the cost of service and the unrecovered portion should be recovered in the other classes' fixed charges. Effectively, the statute has reassigned the unrecovered costs to other classes, and it is appropriate to reflect that reassignment in the cost of service.

Q. How did you allocate the unrecovered portion of public fire service?

A. Based on the requirement that these costs are to be recovered in fixed charges, I allocated the unrecovered public fire costs using Factor 21, which is based on the meter equivalents of the residential, commercial, industrial, and public classifications.

Q. Have you summarized the results of your cost allocation study?

A. Yes. The results are summarized in columns 1, 2 and 3 of Schedule A in Exhibit No. 5-A, Part I. Column 2 sets forth the total allocated pro forma cost of service as of March 31, 2023, for each customer classification identified in column 1.

Column 5 presents each customer classification's cost responsibility as a percent of the total cost.

Q. Have you compared these cost responsibilities with the proportionate revenue under existing rates for each customer classification?

A. Yes. A comparison of the allocated cost responsibilities and the percentage revenue under existing rates can be made by comparing columns 5 and 7 of Schedule A of Exhibit 5-A, Part I. A similar comparison of the percentage cost responsibilities (relative cost of service) and the percentage of pro forma revenues (relative revenues) under proposed rates can be made by comparing columns 5 and 9 of Schedule A of Exhibit No. 5-A, Part I.

Q. How was the amount of Act 11 cost to be recovered in water rates determined?

A. The amount of Act 11 recovery was determined by subtracting the proposed level of wastewater revenue after various increases from the pro forma cost of wastewater service for the twelve months ended March 31, 2023 from the revenue requirement for each area. The Act 11 allocation by class is equal to on the wastewater cost of service by class less proposed revenues.

WATER RATE DESIGN

Q. Is the proposed rate structure presented in an exhibit?

A. Yes. A comparison of the present and proposed rate schedules is presented in the response to Standard Data Request OR-3 and on Schedule I.

Q. What are the appropriate factors to be considered in the design of the rate structure?

A. In preparing a rate structure, one should consider the allocated costs of service, the impact of radical changes from the present rate structure, the understandability and ease of application of the rate structure, community and social influences, and the value of service, particularly competitive concerns. General guidelines should be developed with management to determine the extent to which each of these criteria is to be incorporated in the rate structure to be designed, inasmuch as the pricing of a commodity or service ultimately should be a function of management.

Q. Did you develop rate design guidelines during discussions with Company management?

A. Yes, I did. The guidelines were: (1) maintain separate rate divisions for those areas with year-round usage and those areas with seasonal usage; (2) maintain a low-use block for the residential class at 2,000 gallons per month in each division, and a sixth block for the industrial classification for usage over 10 million gallons per month; (3) continue movement of those areas with year-round usage toward the Main Division rates; (4) increase existing Main Division private fire service line rates 17.5% and private hydrant charges by 20.6%; and (5) increase the existing Public Fire Hydrant rate up to the 25% of cost of service level. For those rate divisions with a public fire hydrant rate below $25.86 per month, propose an increase so that achieving the State-wide rate can be accomplished in two or more rate cases.

Q. Do the proposed rates comply with these guidelines?

A. Yes, they do.

Q. In what manner has the goal of rate equalization been continued for each of the divisions?

A. In general, the proposed customer charges and consumption rates for these Divisions represent a movement toward the Main Division rates by varying degrees.

For Main Division, the 5/8-inch customer charge was set at $22.40 per month. This represents a 24.4% base rate increase (16.9% over present rates including the Distribution System Improvement Charge (DSIC)). Base rates for all other meter sizes were increased by 24.4%. Consumption charges were increased so that revenues by class move toward cost of service indicators and to recover the total revenue requirement.

Q. Please explain the proposed rates for all of the non-seasonal divisions.

A. The following non-seasonal divisions are proposed to merge to Main Division in this case:

Zone 1 – CC Garden, Sand Springs, Mifflin Township, Mount Jewett, and Robin Hood rates will move fully to Rate Zone 1 rates. Beech Mountain and Bristol Township division rates will continue to move toward Zone 1 rates.

Zone 2 – will move fully to rates in Rate Zone 1 by raising the meter charges for ¾-inch to 4-inch to the level of Rate Zone 1 rates. All other rates were previously equal to Zone 1 rates.

Two other areas, Bunker Hill and Phoenixville, rates were increased to move toward Zone 1 rates. The Company capped the rate increases for these two areas to 48%.

Q. Please explain the rate structure for seasonal areas.

A. The Zone 3 Division has a significant number of seasonal customers and will continue to be served under the merged seasonal rate design. The customer charge is increased to $32.40 per month, but is offset with a lower first block consumption rate than Main Division for the first 4,000 gallons. The bills for the seasonal rate structure are equalized with Main Division at the 4,000 gallon average per month and greater consumption levels.

Q. Please explain the concerns regarding competing sources of supply for Industrial, Public and Sales to Other Water Utilities customers.

A. Many of the Company's very large customers are capable of developing alternative sources of water. To avoid the loss of very large customers from which the Company recovers a significant amount of its fixed costs, competitive service riders were proposed and approved in the Company's 1997 rate proceeding. The competitive service riders DIS (Demand-Based Industrial Service), DRS (Demand-Based Resale Service) and EGS (Electric Generation Service) enable the Company to retain customers who can develop water supplies at average costs per hundred gallons that are less than the Company's tariff rates. These customers, in return for a negotiated rate that is less than the tariff rate, are required to enter into a contract with the Company, purchase a minimum amount of water each month and maintain favorable load factors. The use of such riders retains the recovery of significant fixed costs from these customers that otherwise would have to be recovered from all other customers.

Q. What are you proposing for the Main Division public fire hydrant rate?

A. The present annual rate of $310.32 per year is less than 25 percent of the annual cost per hydrant. Section 1328 of the Public Utility Code requires that public fire hydrant rates recover no more than 25 percent of the cost of service. The Company is proposing that the Main Division public fire hydrant rate be increased to this level.

Q. What is the annual public fire hydrant cost of service?

A. The annual cost of service for a public fire hydrant is $1,495.05. The public fire cost at 25% of the cost of service is $373.76 or $31.15 per month.

Q. What changes are proposed for the public fire hydrant rates in the other divisions?

A. For those divisions where the existing rate per month is less than the current Main Division rate of $25.86, the Company is capping the increase at 40%. Refer to Schedule 7B of Exhibit 5-A, Part II.

Q. How were the present metered private fire rates increased under proposed rates?

A. The present Main Division base rates for private fire service lines customers were increased approximately 26%. The Private Hydrant rates are increased by 40% for those areas with rates lower than the Main Division. The Main Division Private Hydrant rates are increase by 18.8%. See Schedule 7A of Exhibit No. 5-A, Part II.

Q. Please describe the development of the rates for the standby tariff.

A. The proposed Industrial Standby Rates and Resale and Electric Generation Standby Rates include service, demand and commodity rates. The service

charges are the same as those set forth on the Schedule of Rates for the Main Division proposed in this case.

The demand and commodity rates are based on the results of the cost of service allocation to cost functions found in the Appendix of Exhibit No. 5-A, Part I. The firm standby demand charge includes fixed operating and capital costs in the base and extra capacity functions. The interruptible standby demand charge includes fixed operating costs in the base and extra capacity functions.

The commodity rate associated with deliveries pursuant to firm standby demand includes variable operating costs. The commodity rate associated with deliveries pursuant to interruptible standby demand includes variable operating costs and capital costs in the base and extra capacity functions. The commodity rate for deliveries in excess of the firm and interruptible standby demand is the rate for the first block for the Main Division.

Q. Did you prepare a schedule to show the calculation of the standby rates?

A. Yes. Schedule H of Exhibit No. 5-A, Part I, sets forth the calculation of the firm and interruptible standby rates based on the cost of service data submitted in this case.

WATER - APPLICATION OF RATES TO CUSTOMERS' CONSUMPTION ANALYSIS

Q. Please describe Exhibits No. 5-A, Part II.

A. Exhibit No. 5-A, Part II, titled "Operating Revenue from Sales of Water for the Twelve Months Ended March 31, 2023" presents the application of the present rates to the bill analysis for each rate division and the development of pro forma

revenues under present rates as of March 31, 2023, and the development of pro forma revenues under proposed rates based on estimated conditions during the fully projected future test year ended March 31, 2023.

Q. What was the purpose of the rate application?

A. The purpose of the rate application was to establish the level of revenues to be derived from each customer classification under present and proposed rates based on consumption for the twelve months ended March 31, 2021 and March 31, 2023.

Q. Please outline the contents of Exhibit No. 5-A, Part II.

A. Exhibit No. 5-A, Part II, includes the plan of the exhibit, an explanation of the rate application procedures, summaries of the rate applications and the application of present rates to the several consumption analyses.

Schedule 1 presents the summary of pro forma revenues for the consolidated divisions under proposed rates for the twelve months ended March 31, 2023.

Schedule 2 presents a summary of the application of proposed rates and the development of the pro forma revenues for the twelve months ended March 31, 2023 under proposed rates for each division.

Schedule 3 presents a summary of the pro forma revenues for the consolidated divisions under present rates, for the twelve months ended March 31, 2023.

Schedule 4 presents a summary of the application of revenues under present rates for the twelve months ended March 31, 2023 for each division.

Schedule 5 presents the application of present rates to the consumption analysis for each of the divisions. Schedule 6 presents adjustments to the application of present and proposed rates to Zone 1 that has experienced customers growth. In addition, Schedule 6 shows the adjustment in consumption due to the COVID-19 pandemic.

Q. Please describe the COVID pandemic adjustment.

A. The Company has assumed that consumption by class in the future will be similar to the usage patterns in the prior case, rather than the actual usage in the historic test year. Therefore, the Company adjusted usage by class to reflect this assumption. In the adjustment, usage by class is based on the average usage presented in the pro forma fully projected future test year in Docket No. R-2018-3003561. For example, the pro forma average usage in Zone 1 for the Residential class in the prior case was 4,068 gallons per month. This average was multiplied by the number of residential bills in the HTY in this case to obtain the total pro forma consumption for the residential class for the current HTY. The consumption was allocated to each block based on the ratio from the historic test year of the prior case. This procedure was also used for the Commercial and Public customer classes. The total overall change in revenue under present rates for this adjustment is a decrease of $64,639. The Company is not proposing a declining usage adjustment in this case due to the unusual effects of the COVID-19 pandemic. However, the Company expects to utilize a declining consumption adjustment in future rate cases.

Q. Please complete your discussion of the schedules included in Exhibit No. 5-A, Part II.

A. Schedules 7A and 7B set forth the application of rates under present and proposed metered private fire and private and public fire hydrants.

Q. Please explain the calculations associated with the application of the rates to consumption.

A. An analysis of customer consumption for the twelve months ended March 31, 2021, was prepared by the Company, and was provided in electronic form. The Company's analysis was summarized, and the results are presented in the Introduction of Exhibit No. 5-A, Part II. The present rates for each division were applied to the consumption data and summarized in Schedule 4. The total revenues from Schedule 2 were brought forward to column 3 of Schedule 3.

Column 9 of Schedule 3 applies the 7.5% DSIC surcharge to the consumption analysis revenue to determine revenues under present rates in column 10. The revenues are further adjusted for pro forma revenue adjustments in columns 6 and 8 to develop the total revenues in column 10.

The development of pro forma revenues under proposed rates for each division is presented in Schedule 5. A comparison of customer bills is provided on Schedule 8 in response to Standard Data Request OR-3.

WASTEWATER – COST OF SERVICE ALLOCATION

Q. Please describe your Exhibit No. 5-B, Part I.

A. Exhibit No. 5-B, Part I presents wastewater cost of service studies for the following areas:

Wastewater Base Operations
Limerick Division
East Bradford Division
Cheltenham Division
East Norriton Division
New Garden Division

The Company is providing cost of service studies, other than the Base Operations, for the additional areas as a requirement of the PA PUC orders related to acquisitions of these areas.

Q. Please describe the overall cost of service allocation methodology for the Company's Wastewater Divisions.

A. The cost of service allocation studies for the Company's Wastewater Operations, includes the revenue requirements for each of the Company's wastewater operations previously described.

The purpose of the studies is to allocate the total cost of service for each division, which is the total revenue requirement, to the several customer classifications. In the studies, the total costs are allocated to the residential and non-residential customer classifications in accordance with generally accepted cost of service principles and procedures.

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

A. Yes. The results of my allocations of the pro forma cost of service as of March 31, 2023, and proposed customer rates to produce the pro forma revenue requirements for each division as of that date are presented in Exhibit No. 5-B, Part I.

Q. Please describe the method of cost allocation that was used in your studies.

A. I used the functional cost allocation methodology described in “Financing and Changes for Wastewater Systems”, Manual of Practice No. 27, published by the Water Environment Federation (“Manual of Practice No. 27”). This method allocated the cost of providing wastewater service to customer classifications in proportion to each classifications’ use of the service provider’s facilities and services. Costs are assigned to cost components using predominant operational purposes as cost-causative factors. The functional cost method is generally accepted as a sound method for allocating the cost of water service.

Q. What procedures did you use to apply the cost allocation methodology for wastewater operations?

A. Each element of the cost of service is allocated to customer classifications according to the functional categories of flow, infiltration and inflow (“I&I”), customer facilities and customer accounting. The functional costs are allocated to customer classifications based on the amount of flow contributed to the system, the amount of I&I allocated to each class, and the number and relative size of customers.

Q. Have you summarized the results of your cost allocation study?

A. Yes. The results are summarized in columns 1, 2, 3 and 4 of Schedule A for each study in Exhibit 5-B, Part I. Column 2 of each schedule sets forth the total allocated pro forma cost of service for each customer classification identified in column 1. Column 3 presents the total Act 11 revenues for each division proposed to be transferred to the water cost of service study, in Exhibit No. 5-A, Part I – Schedule A. Column 4 shows the revised total allocated pro forma cost

of service for each customer classification identified in column 1. Column 5 presents each customer classification's cost responsibility as a percent of the total cost. The cost of service by class in column 2 was developed in Schedule B of each study. The factors that allocate the functional costs to customer classes are presented in Schedule C of each study. The factors that allocate the cost of service to the cost functions are shown in Schedule E of each study.

Q. Have you compared these cost responsibilities with the proportionate revenue under existing rates for each customer classification?

A. Yes. A comparison of the allocated cost responsibilities and the percentage revenue under existing rates can be made by comparing columns 5 and 7 of each Schedule WW-A in Exhibit 5-B, Part I. The revenues in column 8 are simply the revenues that would be required to move toward (or approximate) the cost of service in column 4, and the increase or decrease from present revenues is shown in column 10, with the percentage increase or decrease in column 11.

WASTEWATER RATE DESIGN

Q. Is the proposed rate structure presented in an exhibit?

A. Yes, on Schedule F-WW of Exhibit 5-B, Part I.

Q. Did you develop rate design guidelines during discussions with Company management?

A. Yes, I did. The guidelines were: (1) move toward additional consolidation of rates across rate zones; (2) for metered areas, develop a rate structure that includes a customer charge or EDU charge and a single block usage charge; and (3) for unmetered areas, develop a monthly flat rate to equal 4,000 gallons

priced-out at the respective zone rates, and (4) where possible, eliminate an allowance.

Q. Does the proposed rate design comply with these guidelines?

A. Yes. Of the various rate zones, the proposed rates consolidate Rate Zones 1, 1B and 2 and the EDU charges for East Bradford (Rate Zone 8). Rate Zones 3, 4, 5 and 6 remain standalone rate zones. In addition, except for East Bradford, the Company has several new acquisitions which will remain in separate rate zones. These include the Limerick, Cheltenham Township, East Norriton and New Garden Operations.

Q. Did you study the feasibility of implementing a summer wastewater cap as required by the settlement agreement in Docket No. R-2018-3003558 and R-2018-3003561?

A. Yes, we performed an analysis based on capping usage at winter water usage levels for the Wastewater Base Operations. This cap would have the affect of raising the rates for all wastewater customers significantly and benefiting high water users. Our analysis, attached as Exhibit 5-C, shows that, under the cap, billed usage would decline by 38% and the average monthly bill for a residential customer using 4,000 gallons per month would rise to $85.73, a 10.6% increase over the projected bill under proposed filed rates of $77.49. In addition, as the wastewater operations benefit from the shift under Act 11 from wastewater to the water operations, it is conceivable that as wastewater rates rise due to the implementation of the cap, more Act 11 shifting would be needed to mitigate this

increase. Therefore, the Company does not believe that it is appropriate to implement a summer wastewater cap for its wastewater customers.

WASTEWATER - APPLICATION OF RATES TO CUSTOMERS' CONSUMPTION ANALYSIS

Q. Please describe Exhibits 5-B, Part II.

A. Exhibit 5-B, Part II, titled "Operating Revenue from Sales of Wastewater for the Twelve Months Ended March 31, 2023" presents the application of the present rates to the bill analysis for each rate division and the development of pro forma revenues under present rates as of March 31, 2023, and the development of pro forma revenues under proposed rates based on estimated conditions during the fully projected future test year ended March 31, 2023.

Q. What was the purpose of the rate application?

A. The purpose of the rate application was to establish the level of revenues to be derived from each customer classification under present and proposed rates based on consumption for the twelve months ended March 31, 2021 and March 31, 2023.

Q. Please outline the contents of Exhibit 5-B, Part II.

A. Exhibit 5-B, Part II, includes the plan of the exhibit, an explanation of the rate application procedures, summaries of the rate applications and the application of present rates to the several consumption analyses.

For Wastewater Base Operations, a description of the schedules follows.

Schedule WW-1 presents the summary of pro forma revenues for the consolidated divisions under proposed rates for the twelve months ended March 31, 2023.

Schedule WW-2 presents a summary of the application of present rates and the development of the pro forma revenues for the twelve months ended March 31, 2023 under proposed rates for each division.

Schedule WW-3 presents a summary of the pro forma revenues for the consolidated divisions under present rates, for the twelve months ending March 31, 2023.

Schedule WW-4 presents a summary of the application of revenues under present rates for the twelve months ending March 31, 2023 for each division within Wastewater Base Operations.

Schedule WW-5 presents the application of present rates to the consumption analysis for each of the divisions. Schedule WW-6 presents adjustments to the application of present and proposed rates and includes certain growth adjustments.

Q. Please explain the calculations associated with the application of the rates to consumption.

A. An analysis of customer consumption for the twelve months ended March 31, 2021, was prepared by the Company and was provided in electronic form. The Company's analysis was summarized, and the results are presented in the Introduction of Exhibit 5-B, Part II. For Wastewater Base Operations, the present rates for each division in the Wastewater Base Operations were applied to the

consumption data and summarized in Schedule WW-4. The total revenues from Schedule WW-4 were brought forward to column 3 of Schedule 2.

Column 9 applies the 5.0% DSIC surcharge to the consumption analysis revenue to determine revenues under present rates in column 10. The revenues are further adjusted for pro forma revenue adjustments in columns 6 and 8 to develop the total revenues in column 10.

The development of pro forma revenues under proposed rates for each division in the Wastewater Base Operations is presented in Schedule WW-5. A comparison of the present and proposed rates for each division in the Wastewater Operations Division, as well as comparisons of customer bills, is provided on Schedule WW-8.

Q. Please describe the schedules in Exhibit 5-B, Part II for the Limerick Division.

A. Schedule LMK-1 presents the summary of pro forma revenues for the Limerick Division under proposed rates for the twelve months ended March 31, 2023.

Schedule LMK-2 presents a summary of the application of present rates and the development of the pro forma revenues for the twelve months ended March 31, 2021 under proposed rates for each division.

Schedule LMK-3 presents the application of present and proposed rates to the consumption analysis.

Q. Please describe the schedules in Exhibit 5-B, Part II for the East Bradford Division.

A. Schedule EB-1 presents the summary of pro forma revenues for the East Bradford Division under proposed rates for the twelve months ended March 31, 2023.

Schedule EB-2 presents a summary of the application of present rates and the development of the pro forma revenues for the twelve months ended March 31, 2021 under proposed rates for each division.

Schedule EB-3 presents the application of present and proposed rates to the consumption analysis.

Q. Please describe the schedules in Exhibit 5-B, Part II for the Cheltenham Division.

A. Schedule CH-1 presents the summary of pro forma revenues for the Cheltenham Division under proposed rates for the twelve months ended March 31, 2023.

Schedule CH-2 presents a summary of the application of present rates and the development of the pro forma revenues for the twelve months ended March 31, 2021 under proposed rates for each division.

Schedule CH-3 presents the application of present and proposed rates to the consumption analysis.

Q. Please describe the schedules in Exhibit 5-B, Part II for the East Norriton/Whitpain Division.

A. Schedule EN-1 presents the summary of pro forma revenues for the consolidated divisions under proposed rates for the twelve months ended March 31, 2023.

Schedule EN-2 presents a summary of the application of present rates and the development of the pro forma revenues for the twelve months ended March 31, 2021 under proposed rates for each division.

Schedule EN-3 presents a summary of the pro forma revenues for the consolidated divisions under present rates, for the twelve months ending March 31, 2023.

Schedule EN-4 presents a summary of the application of revenues under present rates for the twelve months ending March 31, 2023.

Schedule EN-5 presents the application of present rates to the consumption analysis for both East Norriton and Whitpain. Schedule EN-6 presents adjustments to the application of present and proposed rates.

Q. Please describe the schedules in Exhibit 5-B, Part II for the New Garden Division.

A. Schedule NG-1 presents the summary of pro forma revenues for the New Garden Division under proposed rates for the twelve months ended March 31, 2023.

Schedule NG-2 presents a summary of the application of present rates and the development of the pro forma revenues for the twelve months ended March 31, 2021 under proposed rates for each division.

Schedule NG-3 presents the application of present and proposed rates to the consumption analysis.

Q. Does this conclude your direct testimony?

A. Yes, it does.

CONSTANCE E. HEPPENSTALL – LIST OF CASES TESTIFIED

	Year	Jurisdiction	Docket No.	Client/Utility	Subject
1.	2010	AZ CC	W-01303A-09-0343 and SW-01303A-09-0343	Arizona American Water Company	Rate Consolidation
2.	2010	Pa PUC	R-2010-2179103	City of Lancaster – Bureau of Water	Revenue Requirements
3.	2012	Pa PUC	R-2012-2311725	Hanover Borough	Cost of Service/Revenue Requirements
4.	2012	Pa PUC	R-2012-2310366	City of Lancaster – Sewer Fund	Revenue Requirements
5.	2013	Pa PUC	R-2013-2350509	City of DuBois – Bureau of Water	Revenue Requirements
6.	2013	Pa PUC	R-2013-2390244	City of Bethlehem – Bureau of Water	Revenue Requirements
7.	2014	Pa PUC	R-2014-2418872	City of Lancaster – Bureau of Water	Revenue Requirements
8.	2014	Pa PUC	R-2014-2428304	Hanover Borough	Revenue and Revenue Requirements
9.	2015	KY PSC	Case No.2015-000143	Northern Kentucky Water District	Cost of Service
10.	2016	Pa PUC	R-2016-2554150	City of DuBois – Bureau of Water	Cost of Service/Revenue Requirements
11.	2016	AZ CC	WS-01303A-16-0145	EPCOR Water Arizona, Inc.	Cost of Service/Rate Design
12.	2017	MO PSC	WR-2017-0285	Missouri-American Water Company	Cost of Service/Rate Design
13.	2017	MO PSC	SR-2017-0286	Missouri-American Water Company	Cost of Service/Rate Design
14.	2017	VA SCC	PUR-2017-00082	Aqua Virginia, Inc	Cost of Service
15.	2017	AZ CC	WS-01303A-17-0257	EPCOR Water Arizona, Inc	Cost of Service/Rate Design
16.	2017	HI PUC	2017-0446	Hana Water Systems, LLC – North	Cost of Service/Rate Design
17.	2017	HI PUC	2017-0447	Hana Water Systems, LLC – South	Cost of Service/Rate Design
18.	2018	PA PUC	2018-200208	SUEZ Water Pennsylvania	Revenue Requirements
19.	2018	KY PSC	2018-00208	Water Service Corp of KY	Cost of Service/Rate Design
20.	2018	WV PSC	18-0573-W-42t	West Virginia American Water Co.	Cost of Service
21.	2018	IN IRC	50208	Indiana American Water Company	Cost of Service/Demand Study
22.	2018	KY PSC	2018-00291	Northern Kentucky Water District	Cost of Service/Rate Design
23.	2018	KY PSC	2018-0358	Kentucky American Water	Cost of Service/Rate Design
24.	2019	PA PUC	2019-3006904	Newtown Artesian Water Co.	Revenue Reqmts./Rate Design
25.	2019	PA PUC	2019-3010955	City of Lancaster – Sewer Fund	Rev. Reqmts./Cost of Service/Rates
26.	2020	PA PUC	2020-3017206	Philadelphia Gas Works	Cost of Service
27.	2020	PA PUC	2020-3019369	Pennsylvania American Water Co.	Cost of Service/Rate Design
28.	2020	PA PUC	2020-3019371	Pennsylvania American Water Co.	Cost of Service/Rate Design
29.	2020	PA PUC	2020-3020256	City of Bethlehem	Rev. Reqmts./Cost of Service/Rates
30.	2020	CA PUC	A2101003	San Jose Water Company	Rate Design
31.	2020	VA SCC	PUR-2020-00106	Aqua Virginia, Inc.	Cost of Service
32.	2021	OH PUC	21-0595-WW-AIR	Aqua Ohio, Inc	Cost of Service
33.	2021	OH PUC	21-0596-ST-AIR	Aqua Ohio, Inc	Cost of Service
34.	2021	PA PUC	R-2021-3026116	Hanover Borough	Cost of Service
35.	2021	NJ BPU	WR21071007	Atlantic City Sewerage Co.	Rev. Reqmts./Cost of Service/Rates

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

DOCKET NOS. R-2021-3027385, R-2021-3027386

AQUA PENNSYLVANIA, INC.
AQUA PENNSYLVANIA WASTEWATER, INC.

PREPARED DIRECT TESTIMONY OF JOHN J. SPANOS

Topics Addressed:

Depreciation

DATE SERVED: August 20, 2021
DATE ADMITTED: _____

Aqua Statement No. 6

Aqua Statement No. 6

BEFORE THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

RE: AQUA PENNSYLVANIA, INC.

DIRECT TESTIMONY OF JOHN J. SPANOS

Q. Please state your name and address.

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

Q. With what firm are you associated?

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

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

A. I have been associated with the firm since June 1986.

Q. What is your position in the firm?

A. I am President.

Q. What is your educational background?

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

Q. Are you a member of any professional societies?

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

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

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

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

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

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

A. I have over 35 years of depreciation experience which includes giving expert testimony in over 370 cases before 41 regulatory commissions, including the Pennsylvania Public Utility Commission ("Commission"). These cases have included depreciation studies in the electric, gas, water, wastewater and pipeline industries. In addition to cases where I have submitted testimony, I have also supervised over 700 other depreciation or valuation assignments. Please refer to Appendix A for my qualifications statement, which includes further information with respect to my work history, case experience, and leadership in the Society of Depreciation Professionals.

Q. What is the purpose of your testimony?

A. I was asked by Aqua Pennsylvania, Inc. and Aqua Pennsylvania Wastewater, Inc. (collectively “Aqua PA” or the “Company”) to prepare depreciation studies with regards to plant in service as of March 31, 2021 and, as claimed by the Company, as of March 31, 2022 and March 31, 2023 for water and the wastewater assets by system.

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

A. Yes. Exhibit Nos. 6-A, Part I through 6-G, Part I present the results of each depreciation study as of the historic test year ended March 31, 2021 (“HTY”). Exhibit Nos. 6-A, Part II through 6-G, Part II present the results of each depreciation study as of the future test year ending March 31, 2022 (“FTY”). Exhibit Nos. 6-A, Part III through 6-G, Part III present the results of each depreciation study as of the fully projected future test year ending March 31, 2023 (“FPFTY”). In addition, I am responsible for the responses to Depreciation Data Filing Requirements FR VI.1, FR VI.2, FR VI.3, FR VI.4, FR VI.5 and FR VI.6.

Q. Please describe Exhibit Nos. 6-A through 6-G.

A. Exhibit No. 6-A, Part I titled "2021 Depreciation Study - Calculated Annual Depreciation Accruals Related to Water Plant as of March 31, 2021," includes the results of the depreciation study related to the water assets as of March 31, 2021. The report also includes the detailed depreciation calculations. Exhibit No. 6-A, Part II, titled "2022 Depreciation Study - Calculated Annual Depreciation Accruals Related to Water Plant as of March 31, 2022" includes the results of the

depreciation study related to the estimated water assets as of March 31, 2022. The report also includes explanatory text, statistics related to the estimation of service life, and the detailed depreciation calculations. Exhibit No. 6-A, Part III titled “2023 Depreciation Study – Calculated Annual Depreciation Accruals Related to Water Plant as of March 31, 2023”, includes the results of the depreciation study related to the estimated water assets as of March 31, 2023. The Exhibit Nos. 6-B, Part I through 6-G, Part III are organized in the same fashion for the wastewater assets by system. The Exhibit Nos. 6-B represent All Other Wastewater systems; 6-C represents the Limerick Operations; 6-D represents the East Bradford Operations; 6-E represents the Cheltenham Operations; 6-F represents the East Norriton Operations; and 6-G represent the New Garden Operations.

Q. What was the purpose of your depreciation studies?

A. The purpose of the depreciation studies was to estimate the annual depreciation accruals related to water and wastewater plant in service for ratemaking purposes and, using Commission-approved procedures, to estimate Aqua PA’s book reserve as of March 31, 2022 and March 31, 2023.

Q. Is Aqua PA's claim for annual depreciation in the current proceeding based on the same method of depreciation as was used in its most recent water and wastewater rate proceeding in Docket Nos. R-2018-3003558 and R-2018-3003561, respectively?

A. Yes, it is. For most plant accounts, the current claim for annual depreciation is based on the straight line remaining life method of depreciation which has been

used for over thirty years. For Accounts 340, 341.2, 342, 343, 346, 347 and 348 for water assets and Accounts 390, 392, 393, 394, 396 and 397 for wastewater assets, the claim is based on the straight line remaining life method of amortization. The annual amortization is based on amortization accounting, which distributes the unrecovered cost of fixed capital assets over the remaining amortization period selected for each account.

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

A. The same group procedures as in the last approved rate proceeding are used for each study. The equal life group procedure is used in the current proceeding for all depreciable accounts and installation years of water and wastewater plant.

Q. Is Aqua PA's claim for accrued depreciation in the current proceeding made on the same basis as has been used for over thirty years?

A. Yes. The current claim for accrued depreciation for water assets is the book reserve brought forward from the book reserve approved by the Commission at Docket No. R-850174. Similarly, for wastewater assets, accrued depreciation is brought forward from the previously approved level at the time of acquisition.

Q. How was the book reserve used in the calculation of annual depreciation?

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

Q. How was the book reserve as of March 31, 2022 and March 31, 2023 estimated?

A. The book reserve as of March 31, 2022 and March 31, 2023, by account, was projected by adding estimated accruals, salvage and the amortization of net salvage, and subtracting estimated retirements and cost of removal from the book reserve as of March 31, 2021. Annual accruals were calculated based on an average yearly or monthly plant balance. For most accounts, salvage and cost of removal were estimated by (1) expressing actual salvage and cost of removal as a percent of retirements by account, for the most recent five-year period, and (2) applying those percents to the projected retirements by account. The projected book reserve by account was allocated to vintages for the purpose of the annual accrual calculation based on calculated accrued depreciation as of March 31, 2022 and March 31, 2023.

Q. Have service life studies of Aqua PA's water and wastewater utility property been performed?

A. Yes. Service life studies were performed during 2020 for the water assets and during 2018 for the wastewater assets. The service life studies were the basis for the service lives I used to calculate annual accruals.

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

A. The service life studies consisted of assembling and compiling historical data from the records related to the water and wastewater plant of Aqua PA and its predecessors; statistically analyzing such data to obtain historical trends of survivor characteristics; obtaining supplementary information from management and operating personnel concerning Company practices and plans as they relate to plant operations; and interpreting the above data to form judgments of service life characteristics. Iowa type survivor curves were used to describe the

estimated survivor characteristics of the mass property groups. Individual service lives were used for major individual units of plant, such as reservoirs and buildings housing treatment plants, pump stations, offices and shops. The life span concept was recognized by coordinating the lives of associated plant installed in subsequent years with the probable retirement date defined by the life estimated for the major unit.

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

A. The data consisted of the entries made to record retirements and other transactions related to the water plant during the period 1954-2019 and the wastewater plant during the period 2010-2017. These entries were classified by depreciable group, type of transaction, the year in which the transaction took place, and the year in which the plant was installed. Types of transactions included in the data were plant additions, retirements, transfers, and balances.

Q. What was the source of these data?

A. They were assembled from Company records related to its utility plant in service.

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

A. Yes. The methods are the same ones that have been presented previously for Aqua PA and for other water and wastewater companies before the Commission and that have been accepted by the Commission in its past orders concerning water and wastewater utilities.

Q. Are the factors considered in your estimates of service life presented in Exhibit Nos. 6-A, Part II through 6-G, Part II?

A. Yes. A discussion of the factors considered in the estimation of service lives is presented in Part III, Service Life Considerations, of 6-A, Part II and in Part III, Service Life Considerations, of Exhibit Nos. 6-B through 6-G, Part II.

Q. Please outline the contents of Exhibit Nos. 6-A, Part II through 6-G, Part II.

A. Exhibit No. 6-A, Part II is presented in eight parts. Part I, Introduction, contains statements with respect to the plan of the report, and the basis of the study. Part II, Estimation of Survivor Curves, presents descriptions of the considerations and the methods used in the service life studies. Part III, Service Life Considerations, presents the factors and judgment utilized in the average service life analysis. Part IV, Calculation of Annual and Accrued Depreciation, describes the procedures used in the calculation of group depreciation. Part V, Results of Study, presents a summary by depreciable group of annual depreciation accrual rates and amounts. Part VI, Service Life Statistics, presents the statistical analysis of service life estimates. Part VII, Detailed Depreciation Calculations, presents the detailed tabulations of annual depreciation. Part VIII, Experienced and Estimated Net Salvage, presents the cost of removal and gross salvage recorded for the period 2017-2021.

Table 1, pages V-5 through V-8, presents the estimated survivor curve, the original cost as of March 31, 2022, and the book reserve and calculated annual depreciation for each account or subaccount of Water Plant. Table 2, pages V-9 and V-10, presents the bringforward to March 31, 2022, of the book

depreciation reserve as of March 31, 2021. Table 3 on page V-11 sets forth the calculation of the annual accruals used in the bringforward. Table 4, page V-12, presents the experienced and estimated net salvage during the five-year period, 2017 through 2021.

The section beginning on page VI-2 presents the results of the retirement rate analyses prepared as the historical bases for the service life estimates. The section beginning on page VII-2 presents the depreciation calculations related to original cost. The tabulation on pages VII-3 through VII-5 presents the cumulative depreciated original cost by year installed. The tabulations on pages VII-7 through VII-166 present the calculation of annual depreciation by vintage by account for each depreciable group of water plant. The tabulation on pages VIII-2 through VIII-4 presents the retirements, salvage, and cost of removal by account for each year during the period 2017 through 2021. Exhibit Nos. 6-B through 6-G, Part II are presented in the same fashion for wastewater plant.

Q. Please outline the contents in Exhibit Nos. 6-A, Part III through 6-G, Part III.

A. Exhibit No. 6-A, Part III includes a description of the results, summaries of the depreciation calculations, and the detailed depreciation calculations as of March 31, 2023. The descriptions and explanations presented in Exhibit No. 6-A, Part II are also applicable to the depreciation calculations presented in Exhibit No. 6-A, Part III. The graphs and tables related to service lives presented in Exhibit No. 6-A, Part II also support the service life estimates used in Exhibit No. 6-A, Part III inasmuch as the estimates are the same for both test years. The summary tables and detailed depreciation calculations as of March 31, 2023, are

organized and presented in the same manner as those as of March 31, 2022. Exhibit Nos. 6-B through 6-G, Part III are presented in the same fashion for wastewater plant.

Q. Please outline the contents of Exhibit Nos. 6-A, Part I through 6-G, Part I.

A. Exhibit No. 6-A, Part I includes a description of the results, summaries of the depreciation calculations, and the detailed depreciation calculations as of March 31, 2021. The descriptions and explanations presented in Exhibit No. 6-A, Part II are also applicable to the depreciation calculations presented in Exhibit No. 6-A, Part I. The graphs and tables related to service lives presented in Exhibit No. 6-A, Part II also support the service life estimates used in Exhibit No. 6-A, Part I, inasmuch as the estimates are the same for both test years. The summary tables and detailed depreciation calculations as of March 31, 2021, are organized and presented in the same manner as those as of March 31, 2022. Exhibit Nos. 6-B through 6-G, Part I are presented in the same fashion for wastewater plant.

Q. Please use an example to illustrate the manner in which the study is presented in Exhibit Nos. 6-A, Part I through 6-G, Part III.

A. I will use Account 331.03, Mains and Accessories – 12 Inch and Over, as my example, inasmuch as it is one of the largest depreciable group of water assets and represents approximately 12 percent of the original cost of depreciable water utility plant as of March 31, 2022 the FTY.

The retirement rate method was used to analyze the survivor characteristics of this group. The life tables for the 1954-2019 1985-2019 and 2000-2019 experience bands are presented on pages VI-123 through VI-134 of Exhibit No.

6-A, Part II. The life tables, or original survivor curves, are plotted along with the estimated smooth survivor curve, the 95-S3, on page VI-122.

The calculation of the annual depreciation related to the original cost of water plant as of March 31, 2021 is presented on pages II-96 through II-99 of Exhibit No. 6-A, Part I. The calculation is based on the 95-S3 survivor curve, the attained age, and the allocated book reserve. The calculation as of March 31, 2022 is presented on pages VII-98 through VII-101 of Exhibit No.6-A, Part II and is based in part on the bringforward of the book reserve. The calculation as of March 31, 2023 is presented on pages II-98 through II-101 of Exhibit No. 6-A, Part III and is based in part on the bringforward of the book reserve. The tabulations in Exhibits 6-A, Part I through III set forth the installation year, the original cost, calculated accrued depreciation, allocated book reserve, future accruals, remaining life and annual accrual. The totals are brought forward to Table 1 on page I-4 in Exhibit No. 6-A, Part I on page V-6 in Exhibit No. 6-A, Part II, and page I-4 in Exhibit No. 6-A, Part III. The same process is conducted for each wastewater system.

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

A. As stated on page IV-7 of Exhibit No. 6-A, Part II, no adjustment for net salvage was made to the calculated annual depreciation amounts. The total calculated annual depreciation set forth on page I-6 of Exhibit No. 6-A, Part I, on page V-8 of Exhibit No. 6-A, Part II and on page I-6 of Exhibit No. 6-A, Part III reflects an addition for the amortization of negative net salvage in accordance with the

practice of this Commission. The amortization is based on experience during the period 2016 through 2020 for the calculation as of March 31, 2021, on experience during the period 2017 through December 31, 2020, plus estimates for the year 2021 for the calculation as of March 31, 2022, and on experience during the period 2018 through December 31, 2020, plus estimates for the years 2021 and 2022 for the calculation as of March 31, 2023. The detail by plant account of regular retirements, salvage, and cost of removal for each year is presented on pages III-2 through III-4 of Exhibit No. 6-A, Part I and on pages VIII-2 through VIII-4 of Exhibit No. 6-A, Part II and on pages III-2 through III-4 of Exhibit No. 6-A, Part III. The totals are brought forward to Table 2 on page I-7 of Exhibit No. 6-A, Part I, to Table 4 on page V-12 of Exhibit No. 6-A, Part II and to Table 4 on page I-10 of Exhibit No. 6-A, Part III in which the amounts of the five-year amortizations are calculated. The same calculations are presented in the wastewater studies.

Q. Does this complete your testimony at this time?

A. Yes, it does.

Appendix A

JOHN SPANOS

DEPRECIATION EXPERIENCE

Q. Please state your name.

A. My name is John J. Spanos.

Q. What is your educational background?

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

Q. Do you belong to any professional societies?

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Q. Does this conclude your qualification statement?

A. Yes.

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY

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

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

	Year	Jurisdiction	Docket No.	Client Utility	Subject
35.	2005	IL CC	05-0308	MidAmerican Energy Company	Depreciation
36.	2005	MO PSC	GF-2005	Laclede Gas Company	Depreciation
37.	2005	KS CC	05-WSEE-981-RTS	Westar Energy	Depreciation
38.	2005	RR Com of TX	GUD #	CenterPoint Energy – Entex Gas Services Div.	Depreciation
39.	2005	US District Court	Cause No. 1:99-CV-1693-LJM/VSS	Cinergy Corporation	Accounting
40.	2005	OK CC	PUD 200500151	Oklahoma Gas and Electric Company	Depreciation
41.	2005	MA Dept Tele-com & Ergy	DTE 05-85	NSTAR	Depreciation
42.	2005	NY PUC	05-E-934/05-G-0935	Central Hudson Gas & Electric Company	Depreciation
43.	2005	AK Reg Com	U-04-102	Chugach Electric Association	Depreciation
44.	2005	CA PUC	A05-12-002	Pacific Gas & Electric	Depreciation
45.	2006	PA PUC	R-00051030	Aqua Pennsylvania, Inc.	Depreciation
46.	2006	PA PUC	R-00051178	T.W. Phillips Gas and Oil Company	Depreciation
47.	2006	NC Util Cm.	G-5, Sub522	Pub. Service Company of North Carolina	Depreciation
48.	2006	PA PUC	R-00051167	City of Lancaster	Depreciation
49.	2006	PA PUC	R00061346	Duquesne Light Company	Depreciation
50.	2006	PA PUC	R-00061322	The York Water Company	Depreciation
51.	2006	PA PUC	R-00051298	PPL GAS Utilities	Depreciation
52.	2006	PUC of TX	32093	CenterPoint Energy – Houston Electric	Depreciation
53.	2006	KY PSC	2006-00172	Duke Energy Kentucky	Depreciation
54.	2006	SC PSC		SCANA	Accounting
55.	2006	AK Reg Com	U-06-6	Municipal Light and Power	Depreciation
56.	2006	DE PSC	06-284	Delmarva Power and Light	Depreciation
57.	2006	IN URC	IURC43081	Indiana American Water Company	Depreciation
58.	2006	AK Reg Com	U-06-134	Chugach Electric Association	Depreciation
59.	2006	MO PSC	WR-2007-0216	Missouri American Water Company	Depreciation
60.	2006	FERC	IS05-82-002, et al	TransAlaska Pipeline	Depreciation
61.	2006	PA PUC	R-00061493	National Fuel Gas Distribution Corp. (PA)	Depreciation
62.	2007	NC Util Com.	E-7 SUB 828	Duke Energy Carolinas, LLC	Depreciation
63.	2007	OH PSC	08-709-EL-AIR	Duke Energy Ohio Gas	Depreciation
64.	2007	PA PUC	R-00072155	PPL Electric Utilities Corporation	Depreciation
65.	2007	KY PSC	2007-00143	Kentucky American Water Company	Depreciation

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

	Year	Jurisdiction	Docket No.	Client Utility	Subject
66.	2007	PA PUC	R-00072229	Pennsylvania American Water Company	Depreciation
67.	2007	KY PSC	2007-0008	NiSource – Columbia Gas of Kentucky	Depreciation
68.	2007	NY PSC	07-G-0141	National Fuel Gas Distribution Corp (NY)	Depreciation
69.	2008	AK PSC	U-08-004	Anchorage Water & Wastewater Utility	Depreciation
70.	2008	TN Reg Auth	08-00039	Tennessee-American Water Company	Depreciation
71.	2008	DE PSC	08-96	Artesian Water Company	Depreciation
72.	2008	PA PUC	R-2008-2023067	The York Water Company	Depreciation
73.	2008	KS CC	08-WSEE1-RTS	Westar Energy	Depreciation
74.	2008	IN URC	43526	Northern Indiana Public Service Company	Depreciation
75.	2008	IN URC	43501	Duke Energy Indiana	Depreciation
76.	2008	MD PSC	9159	NiSource – Columbia Gas of Maryland	Depreciation
77.	2008	KY PSC	2008-000251	Kentucky Utilities	Depreciation
78.	2008	KY PSC	2008-000252	Louisville Gas & Electric	Depreciation
79.	2008	PA PUC	2008-20322689	Pennsylvania American Water Co. - Wastewater	Depreciation
80.	2008	NY PSC	08-E887/08-00888	Central Hudson	Depreciation
81.	2008	WV TC	VE-080416/VG-8080417	Avista Corporation	Depreciation
82.	2008	IL CC	ICC-09-166	Peoples Gas, Light and Coke Company	Depreciation
83.	2009	IL CC	ICC-09-167	North Shore Gas Company	Depreciation
84.	2009	DC PSC	1076	Potomac Electric Power Company	Depreciation
85.	2009	KY PSC	2009-00141	NiSource – Columbia Gas of Kentucky	Depreciation
86.	2009	FERC	ER08-1056-002	Entergy Services	Depreciation
87.	2009	PA PUC	R-2009-2097323	Pennsylvania American Water Company	Depreciation
88.	2009	NC Util Cm	E-7, Sub 090	Duke Energy Carolinas, LLC	Depreciation
89.	2009	KY PSC	2009-00202	Duke Energy Kentucky	Depreciation
90.	2009	VA St. CC	PUE-2009-00059	Aqua Virginia, Inc.	Depreciation
91.	2009	PA PUC	2009-2132019	Aqua Pennsylvania, Inc.	Depreciation
92.	2009	MS PSC	Docket No. 2011-UA-183	Entergy Mississippi	Depreciation
93.	2009	AK PSC	09-08-U	Entergy Arkansas	Depreciation
94.	2009	TX PUC	37744	Entergy Texas	Depreciation
95.	2009	TX PUC	37690	El Paso Electric Company	Depreciation
96.	2009	PA PUC	R-2009-2106908	The Borough of Hanover	Depreciation
97.	2009	KS CC	10-KCPE-415-RTS	Kansas City Power & Light	Depreciation
98.	2009	PA PUC	R-2009-	United Water Pennsylvania	Depreciation

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

	Year	Jurisdiction	Docket No.	Client Utility	Subject
99.	2009	OH PUC		Aqua Ohio Water Company	Depreciation
100.	2009	WI PSC	3270-DU-103	Madison Gas & Electric Company	Depreciation
101.	2009	MO PSC	WR-2010	Missouri American Water Company	Depreciation
102.	2009	AK Reg Cm	U-09-097	Chugach Electric Association	Depreciation
103.	2010	IN URC	43969	Northern Indiana Public Service Company	Depreciation
104.	2010	WI PSC	6690-DU-104	Wisconsin Public Service Corp.	Depreciation
105.	2010	PA PUC	R-2010-2161694	PPL Electric Utilities Corp.	Depreciation
106.	2010	KY PSC	2010-00036	Kentucky American Water Company	Depreciation
107.	2010	PA PUC	R-2009-2149262	Columbia Gas of Pennsylvania	Depreciation
108.	2010	MO PSC	GR-2010-0171	Laclede Gas Company	Depreciation
109.	2010	SC PSC	2009-489-E	South Carolina Electric & Gas Company	Depreciation
110.	2010	NJ BD OF PU	ER09080664	Atlantic City Electric	Depreciation
111.	2010	VA St. CC	PUE-2010-00001	Virginia American Water Company	Depreciation
112.	2010	PA PUC	R-2010-2157140	The York Water Company	Depreciation
113.	2010	MO PSC	ER-2010-0356	Greater Missouri Operations Company	Depreciation
114.	2010	MO PSC	ER-2010-0355	Kansas City Power and Light	Depreciation
115.	2010	PA PUC	R-2010-2167797	T.W. Phillips Gas and Oil Company	Depreciation
116.	2010	PSC SC	2009-489-E	SCANA – Electric	Depreciation
117.	2010	PA PUC	R-2010-22010702	Peoples Natural Gas, LLC	Depreciation
118.	2010	AK PSC	10-067-U	Oklahoma Gas and Electric Company	Depreciation
119.	2010	IN URC	Cause No. 43894	Northern Indiana Public Serv. Company - NIFL	Depreciation
120.	2010	IN URC	Cause No. 43894	Northern Indiana Public Serv. Co. - Kokomo	Depreciation
121.	2010	PA PUC	R-2010-2166212	Pennsylvania American Water Co. - WW	Depreciation
122.	2010	NC Util Cn.	W-218,SUB310	Aqua North Carolina, Inc.	Depreciation
123.	2011	OH PUC	11-4161-WS-AIR	Ohio American Water Company	Depreciation
124.	2011	MS PSC	EC-123-0082-00	Entergy Mississippi	Depreciation
125.	2011	CO PUC	11AL-387E	Black Hills Colorado	Depreciation
126.	2011	PA PUC	R-2010-2215623	Columbia Gas of Pennsylvania	Depreciation
127.	2011	PA PUC	R-2010-2179103	City of Lancaster – Bureau of Water	Depreciation
128.	2011	IN URC	43114 IGCC 4S	Duke Energy Indiana	Depreciation
129.	2011	FERC	IS11-146-000	Enbridge Pipelines (Southern Lights)	Depreciation
130.	2011	IL CC	11-0217	MidAmerican Energy Corporation	Depreciation
131.	2011	OK CC	201100087	Oklahoma Gas & Electric Company	Depreciation
132.	2011	PA PUC	2011-2232243	Pennsylvania American Water Company	Depreciation

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

	Year	Jurisdiction	Docket No.	Client Utility	Subject
133.	2011	FERC	RP11-___-000	Carolina Gas Transmission	Depreciation
134.	2012	WA UTC	UE-120436/UG-120437	Avista Corporation	Depreciation
135.	2012	AK Reg Cm	U-12-009	Chugach Electric Association	Depreciation
136.	2012	MA PUC	DPU 12-25	Columbia Gas of Massachusetts	Depreciation
137.	2012	TX PUC	40094	El Paso Electric Company	Depreciation
138.	2012	ID PUC	IPC-E-12	Idaho Power Company	Depreciation
139.	2012	PA PUC	R-2012-2290597	PPL Electric Utilities	Depreciation
140.	2012	PA PUC	R-2012-2311725	Borough of Hanover – Bureau of Water	Depreciation
141.	2012	KY PSC	2012-00222	Louisville Gas and Electric Company	Depreciation
142.	2012	KY PSC	2012-00221	Kentucky Utilities Company	Depreciation
143.	2012	PA PUC	R-2012-2285985	Peoples Natural Gas Company	Depreciation
144.	2012	DC PSC	Case 1087	Potomac Electric Power Company	Depreciation
145.	2012	OH PSC	12-1682-EL-AIR	Duke Energy Ohio (Electric)	Depreciation
146.	2012	OH PSC	12-1685-GA-AIR	Duke Energy Ohio (Gas)	Depreciation
147.	2012	PA PUC	R-2012-2310366	City of Lancaster – Sewer Fund	Depreciation
148.	2012	PA PUC	R-2012-2321748	Columbia Gas of Pennsylvania	Depreciation
149.	2012	FERC	ER-12-2681-000	ITC Holdings	Depreciation
150.	2012	MO PSC	ER-2012-0174	Kansas City Power and Light	Depreciation
151.	2012	MO PSC	ER-2012-0175	KCPL Greater Missouri Operations Company	Depreciation
152.	2012	MO PSC	GO-2012-0363	Laclede Gas Company	Depreciation
153.	2012	MN PUC	G007,001/D-12-533	Integrys – MN Energy Resource Group	Depreciation
154.	2012	TX PUC	SOAH 582-14-1051/ TECQ 2013-2007-UCR	Aqua Texas	Depreciation
155.	2012	PA PUC	2012-2336379	York Water Company	Depreciation
156.	2013	NJ BPU	ER12121071	PHI Service Company– Atlantic City Electric	Depreciation
157.	2013	KY PSC	2013-00167	Columbia Gas of Kentucky	Depreciation
158.	2013	VA St CC	2013-00020	Virginia Electric and Power Company	Depreciation
159.	2013	IA Util Bd	2013-0004	MidAmerican Energy Corporation	Depreciation
160.	2013	PA PUC	2013-2355276	Pennsylvania American Water Company	Depreciation
161.	2013	NY PSC	13-E-0030, 13-G-0031, 13-S-0032	Consolidated Edison of New York	Depreciation
162.	2013	PA PUC	2013-2355886	Peoples TWP LLC	Depreciation
163.	2013	TN Reg Auth	12-0504	Tennessee American Water	Depreciation
164.	2013	ME PUC	2013-168	Central Maine Power Company	Depreciation
165.	2013	DC PSC	Case 1103	PHI Service Company – PEPCO	Depreciation

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

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

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

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

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

	Year	Jurisdiction	Docket No.	Client Utility	Subject
233.	2016	PA PUC	R-2016-2537359	West Penn Power Company	Depreciation
234.	2016	PA PUC	R-2016-2529660	NiSource - Columbia Gas of PA	Depreciation
235.	2016	KY PSC	Case No. 2016-00063	Kentucky Utilities / Louisville Gas & Electric Co	Depreciation
236.	2016	MO PSC	ER-2016-0285	KCPL Missouri	Depreciation
237.	2016	AR PSC	16-052-U	Oklahoma Gas & Electric Co	Depreciation
238.	2016	PSCW	6680-DU-104	Wisconsin Power and Light	Depreciation
239.	2016	ID PUC	IPC-E-16-23	Idaho Power Company	Depreciation
240.	2016	OR PUC	UM1801	Idaho Power Company	Depreciation
241.	2016	ILL CC	16-	MidAmerican Energy Company	Depreciation
242.	2016	KY PSC	Case No. 2016-00370	Kentucky Utilities Company	Depreciation
243.	2016	KY PSC	Case No. 2016-00371	Louisville Gas and Electric Company	Depreciation
244.	2016	IN URC	Cause No. 45029	Indianapolis Power & Light	Depreciation
245.	2016	AL RC	U-16-081	Chugach Electric Association	Depreciation
246.	2017	MA DPU	D.P.U. 17-05	NSTAR Electric Company and Western Massachusetts Electric Company	Depreciation
247.	2017	TX PUC	PUC-26831, SOAH 973-17-2686	El Paso Electric Company	Depreciation
248.	2017	WA UTC	UE-17033 and UG-170034	Puget Sound Energy	Depreciation
249.	2017	OH PUC	Case No. 17-0032-EL-AIR	Duke Energy Ohio	Depreciation
250.	2017	VA SCC	Case No. PUE-2016-00413	Virginia Natural Gas, Inc.	Depreciation
251.	2017	OK CC	Case No. PUD201700151	Public Service Company of Oklahoma	Depreciation
252.	2017	MD PSC	Case No. 9447	Columbia Gas of Maryland	Depreciation
253.	2017	NC UC	Docket No. E-2, Sub 1142	Duke Energy Progress	Depreciation
254.	2017	VA SCC	Case No. PUR-2017-00090	Dominion Virginia Electric and Power Company	Depreciation
255.	2017	FERC	ER17-1162	MidAmerican Energy Company	Depreciation
256.	2017	PA PUC	R-2017-2595853	Pennsylvania American Water Company	Depreciation
257.	2017	OR PUC	UM1809	Portland General Electric	Depreciation
258.	2017	FERC	ER17-217-000	Jersey Central Power & Light	Depreciation
259.	2017	FERC	ER17-211-000	Mid-Atlantic Interstate Transmission, LLC	Depreciation
260.	2017	MN PUC	Docket No. G007/D-17-442	Minnesota Energy Resources Corporation	Depreciation
261.	2017	IL CC	Docket No. 17-0124	Northern Illinois Gas Company	Depreciation
262.	2017	OR PUC	UM1808	Northwest Natural Gas Company	Depreciation
263.	2017	NY PSC	Case No. 17-W-0528	SUEZ Water Owego-Nichols	Depreciation
264.	2017	MO PSC	GR-2017-0215	Laclede Gas Company	Depreciation
265.	2017	MO PSC	GR-2017-0216	Missouri Gas Energy	Depreciation

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

	Year	Jurisdiction	Docket No.	Client Utility	Subject
266.	2017	ILL CC	Docket No. 17-0337	Illinois-American Water Company	Depreciation
267.	2017	FERC	Docket No. ER18-22-000	PPL Electric Utilities Corporation	Depreciation
268.	2017	IN URC	Cause No. 44988	Northern Indiana Public Service Company	Depreciation
269.	2017	NJ BPU	BPU Docket No. WR17090985	New Jersey American Water Company, Inc.	Depreciation
270.	2017	RI PUC	Docket No. 4800	SUEZ Water Rhode Island	Depreciation
271.	2017	OK CC	Cause No. PUD 201700496	Oklahoma Gas and Electric Company	Depreciation
272.	2017	NJ BPU	ER18010029 & GR18010030	Public Service Electric and Gas Company	Depreciation
273.	2017	NC Util Com.	Docket No. E-7, SUB 1146	Duke Energy Carolinas, LLC	Depreciation
274.	2017	KY PSC	Case No. 2017-00321	Duke Energy Kentucky, Inc.	Depreciation
275.	2017	MA DPU	D.P.U. 18-40	Berkshire Gas Company	Depreciation
276.	2018	IN IURC	Cause No. 44992	Indiana-American Water Company, Inc.	Depreciation
277.	2018	IN IURC	Cause No. 45029	Indianapolis Power and Light	Depreciation
278.	2018	NC Util Com.	Docket No. W-218, Sub 497	Aqua North Carolina, Inc.	Depreciation
279.	2018	PA PUC	Docket No. R-2018-2647577	NiSource - Columbia Gas of Pennsylvania, Inc.	Depreciation
280.	2018	OR PUC	Docket UM 1933	Avista Corporation	Depreciation
281.	2018	WA UTC	Docket No. UE-108167	Avista Corporation	Depreciation
282.	2018	ID PUC	AVU-E-18-03, AVU-G-18-02	Avista Corporation	Depreciation
283.	2018	IN URC	Cause No. 45039	Citizens Energy Group	Depreciation
284.	2018	FERC	Docket No. ER18-	Duke Energy Progress	Depreciation
285.	2018	PA PUC	Docket No. R-2018-3000124	Duquesne Light Company	Depreciation
286.	2018	MD PSC	Case No. 948	NiSource - Columbia Gas of Maryland	Depreciation
287.	2018	MA DPU	D.P.U. 18-45	NiSource - Columbia Gas of Massachusetts	Depreciation
288.	2018	OH PUC	Case No. 18-0299-GA-ALT	Vectren Energy Delivery of Ohio	Depreciation
289.	2018	PA PUC	Docket No. R-2018-3000834	SUEZ Water Pennsylvania Inc.	Depreciation
290.	2018	MD PSC	Case No. 9847	Maryland-American Water Company	Depreciation
291.	2018	PA PUC	Docket No. R-2018-3000019	The York Water Company	Depreciation
292.	2018	FERC	ER-18-2231-000	Duke Energy Carolinas, LLC	Depreciation
293.	2018	KY PSC	Case No. 2018-00261	Duke Energy Kentucky, Inc.	Depreciation
294.	2018	NJ BPU	BPU Docket No. WR18050593	SUEZ Water New Jersey	Depreciation
295.	2018	WA UTC	Docket No. UE-180778	PacifiCorp	Depreciation
296.	2018	UT PSC	Docket No. 18-035-36	PacifiCorp	Depreciation
297.	2018	OR PUC	Docket No. UM-1968	PacifiCorp	Depreciation
298.	2018	ID PUC	Case No. PAC-E-18-08	PacifiCorp	Depreciation
299.	2018	WY PSC	20000-539-EA-18	PacifiCorp	Depreciation
300.	2018	PA PUC	Docket No. R-2018-3003068	Aqua Pennsylvania, Inc.	Depreciation

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

	Year	Jurisdiction	Docket No.	Client Utility	Subject
301.	2018	IL CC	Docket No. 18-1467	Aqua Illinois, Inc.	Depreciation
302.	2018	KY PSC	Case No. 2018-00294	Louisville Gas & Electric Company	Depreciation
303.	2018	KY PSC	Case No. 2018-00295	Kentucky Utilities Company	Depreciation
304.	2018	IN URC	Cause No. 45159	Northern Indiana Public Service Company	Depreciation
305.	2018	VA SCC	Case No. PUR-2019-00175	Virginia American Water Company	Depreciation
306.	2019	PA PUC	Docket No. R-2018-3006818	Peoples Natural Gas Company, LLC	Depreciation
307.	2019	OK CC	Cause No. PUD201800140	Oklahoma Gas and Electric Company	Depreciation
308.	2019	MD PSC	Case No. 9490	FirstEnergy – Potomac Edison	Depreciation
309.	2019	SC PSC	Docket No. 2018-318-E	Duke Energy Progress	Depreciation
310.	2019	SC PSC	Docket No. 2018-319-E	Duke Energy Carolinas	Depreciation
311.	2019	DE PSC	DE 19-057	Public Service of New Hampshire	Depreciation
312.	2019	NY PSC	Case No. 19-W-0168 & 19-W-0269	SUEZ Water New York	Depreciation
313.	2019	PA PUC	Docket No. R-2019-3006904	Newtown Artesian Water Company	Depreciation
314.	2019	MO PSC	ER-2019-0335	Ameren Missouri	Depreciation
315.	2019	MO PSC	EC-2019-0200	KCP&L Greater Missouri Operations Company	Depreciation
316.	2019	MN DOC	G011/D-19-377	Minnesota Energy Resource Corp.	Depreciation
317.	2019	NY PSC	Case 19-E-0378 & 19-G-0379	New York State Electric and Gas Corporation	Depreciation
318.	2019	NY PSC	Case 19-E-0380 & 19-G-0381	Rochester Gas and Electric Corporation	Depreciation
319.	2019	WA UTC	Docket UE-190529 / UG-190530	Puget Sound Energy	Depreciation
320.	2019	PA PUC	Docket No. R-2019-3010955	City of Lancaster	Depreciation
321.	2019	IURC	Cause No. 45253	Duke Energy Indiana	Depreciation
322.	2019	KY PSC	Case No. 2019-00271	Duke Energy Kentucky, Inc.	Depreciation
323.	2019	OH PUC	Case No. 18-1720-GA-AIR	Northeast Ohio Natural Gas Corp	Depreciation
324.	2019	NC Util. Com.	Docket No. E-2, Sub 1219	Duke Energy Carolinas	Depreciation
325.	2019	FERC	Docket No. ER20-277-000	Jersey Central Power & Light Company	Depreciation
326.	2019	MA DPU	D.P.U. 19-120	NSTAR Gas Company	Depreciation
327.	2019	SC PSC	Docket No. 2019-290-WS	Blue Granite Water Company	Depreciation
328.	2019	NC Util. Com.	Docket No. E-2, Sub 1219	Duke Energy Progress	Depreciation
329.	2019	MD PSC	Case No. 9609	NiSource Columbia Gas of Maryland, Inc.	Depreciation
330.	2020	NJ BPU	Docket No. ER20020146	Jersey Central Power & Light Company	Depreciation
331.	2020	PA PUC	Docket No. R-2020-3018835	NiSource - Columbia Gas of Pennsylvania, Inc.	Depreciation
332.	2020	PA PUC	Docket No. R-2020-3019369	Pennsylvania-American Water Company	Depreciation
333.	2020	PA PUC	Docket No. R-2020-3019371	Pennsylvania-American Water Company	Depreciation
334.	2020	MO PSC	GO-2018-0309, GO-2018-0310	Spire Missouri, Inc.	Depreciation
335.	2020	NM PRC	Case No. 20-00104-UT	El Paso Electric Company	Depreciation
336.	2020	MD PSC	Case No. 9644	Columbia Gas of Maryland, Inc.	Depreciation
337.	2020	MO PSC	GO-2018-0309, GO-2018-0310	Spire Missouri, Inc.	Depreciation
338.	2020	VA St CC	Case No. PUR-2020-00095	Virginia Natural Gas Company	Depreciation

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

	Year	Jurisdiction	Docket No.	Client Utility	Subject
339.	2020	SC PSC	Docket No. 2020-125-E	Dominion Energy South Carolina, Inc.	Depreciation
340.	2020	WV PSC	Case No. 20-0745-G-D	Hope Gas, Inc. d/b/a Dominion Energy West Virginia	Depreciation
341.	2020	VA St CC	Case No. PUR-2020-00106	Aqua Virginia, Inc.	Depreciation
342.	2020	PA PUC	Docket No. R-2020-3020256	City of Bethlehem – Bureau of Water	Depreciation
343.	2020	NE PSC	Docket No. NG-109	Black Hills Nebraska	Depreciation
344.	2020	NY PSC	Case No. 20-E-0428 & 20-G-0429	Central Hudson Gas & Electric Corporation	Depreciation
345.	2020	FERC	ER20-598	Duke Energy Indiana	Depreciation
346.	2020	FERC	ER20-855	Northern Indiana Public Service Company	Depreciation
347.	2020	OR PSC	UE 374	Pacificorp	Depreciation
348.	2020	MD PSC	Case No. 9490 Phase II	Potomac Edison – Maryland	Depreciation
349.	2020	IN URC	Case No. 45447	Southern Indiana Gas and Electric Company	Depreciation
350.	2020	IN URC	IURC Cause No. 45468	Indiana Gas Company, Inc. d/b/a Vectren Energy	Depreciation
351.	2020	KY PSC	Case No. 2020-00349	Kentucky Utilities Company	Depreciation
352.	2020	KY PSC	Case No. 2020-00350	Louisville Gas and Electric Company	Depreciation
353.	2020	FERC	Docket No. ER21- 000	South FirstEnergy Operating Companies	Depreciation
354.	2020	OH PUC	Case Nos 20-1651-EL-AIR, 20-1652-EL-AAM & 20-1653-EL-ATA	Dayton Power and Light Company	Depreciation
355.	2020	OR PSC	UE 388	Northwest Natural Gas Company	Depreciation
356.	2020	MO PSC	Case no. GR-2021-0241	Ameren Missouri Gas	Depreciation
357.	2021	KY PSC	Case No. 2021-00103	East Kentucky Power Cooperative	Depreciation
358.	2021	MPUC	Docket No. 2021-00024	Bangor Natural Gas	Depreciation
359.	2021	PA PUC	Docket No. R-2021-3024296	Columbia Gas of Pennsylvania, Inc.	Depreciation
360.	2021	NC Util. Com.	Doc. No. G-5, Sub 632	Public Service of North Carolina	Depreciation
361.	2021	MO PSC	ER-2021-0240	Ameren Missouri	Depreciation
362.	2021	PA PUC	Docket No. R-2021-3024750	Duquesne Light Company	Depreciation
363.	2021	KS PSC	21-BHCG-418-RTS	Black Hills Kansas Gas	Depreciation
364.	2021	KY PSC	Case No. 2021-00190	Duke Energy Kentucky	Depreciation
365.	2021	OR PSC	Docket UM 2152	Portland General Electric	Depreciation
366.	2021	ILL CC	Docket No. 20-0810	North Shore Gas Company	Depreciation
367.	2021	FERC	ER21-1939-000	Duke Energy Progress	Depreciation
368.	2021	FERC	ER21-1940-000	Duke Energy Carolina	Depreciation
369.	2021	KY PSC	Case No. 2021-00183	NiSource Columbia Gas of Kentucky	Depreciation
370.	2021	MD PSC	Case No. 9664	NiSource Columbia Gas of Maryland	Depreciation
371.	2021	OH PUC	Case No. 21-0596-ST-AIR	Aqua Ohio	Depreciation
372.	2021	PA PUC	Docket No. R-2021-3026116	Hanover Borough Municipal Water Works	Depreciation
373.	2021	WPSC	6690-DU-104	Wisconsin Public Service Company	Depreciation
374.	2021	PAPUC	Docket No. R-2021-3026116	Borough of Hanover	Depreciation

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

	Year	Jurisdiction	Docket No.	Client Utility	Subject
375.	2021	OH PUC	Case No. 21-637-GA-AIR; Case No. 21-638-GA-ALT; Case No. 21-639-GA-UNC; Case No. 21-640-GA-AAM	NiSource Columbia Gas of Ohio	Depreciation
376.	2021	TX PUC	Texas PUC Docket No. 52195; SOHA Docket No. 473-21-2606	El Paso Electric	Depreciation
377.	2021	MO PSC	Case No. GR.2021-0108	Spire Missouri	Depreciation
378.	2021	WV PSC	Case No. 21-0215-WS-P	West Virginia American Water Company	Depreciation

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

DOCKET NOS. R-2021-3027385, R-2021-3027386

AQUA PENNSYLVANIA, INC.
AQUA PENNSYLVANIA WASTEWATER, INC.

PREPARED DIRECT TESTIMONY OF CHRISTINE L. SABALL

Topics Addressed:

Act 40
Flow-Through of Deductions For Repairs
Income Tax Expense
Federal Income Tax Rider

DATE SERVED: August 20, 2021 **Aqua Statement No. 8**
DATE ADMITTED: _____

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I. INTRODUCTION AND PURPOSE OF TESTIMONY

Q. What is your name and business address?

A. My name is Christine Saball, and my business address is 762 W Lancaster Avenue, Bryn Mawr, Pennsylvania 19010.

Q. By whom are you employed and in what capacity?

A. I am the Vice President of Tax for Essential Utilities, Inc. ("Essential"), the parent company of Aqua Pennsylvania, Inc. and Aqua Pennsylvania Wastewater, Inc. (collectively "Aqua PA", "AP", or the "Company").

Q. Would you please relate your education and business experience?

A. I graduated from Boston University's Questrom School of Business in 1999 with a Bachelor of Science degree in Business Administration, with a concentration in Accounting. I am a certified public accountant ("CPA") in the Commonwealth of Pennsylvania. I have held various positions in public accounting at regional firms in New England and obtained my CPA license in 2003. I began my career in the utility industry in October 2003, when I joined National Grid as a Senior Tax Analyst. At National Grid, I had the opportunity to support the ratemaking process by reviewing the utility's accrual for income tax liability, calculating its year end provision to actual Federal and state liability calculations, and analyzing the flow through and normalized deferred accounts.

Prior to joining Essential in May 2019, I was employed by Connecticut Water Company ("Connecticut Water") for ten years. I started as a Tax Manager in the Finance Department and held that position for five years, and then was promoted to the position of Tax Director and held that position for five years. During my employment with Connecticut Water, my responsibilities included preparing tax schedules for regulatory

filings and related activities for Connecticut Water and its affiliate Maine Water Company. In addition, I prepared workpapers and exhibits, and provided testimony in support of regulatory filings.

Q. What are your duties as Vice President of Taxes?

A. My primary responsibilities include oversight of the Company's income tax functions with responsibility for tax aspects of acquisitions, planning, risk management, financial reporting, and compliance. I oversee and manage accounting for income taxes under ASC 740 and ASC 980, and federal and state tax compliance filings for all subsidiaries, including Aqua PA. I assist in regulatory filings including base rate cases for the regulated businesses. In addition, I perform tax research, and provide budget and guidance on tax matters.

Q. What is the purpose of your testimony?

A. First, I will address the Company's income tax expense in compliance with Act 40 of 2016 ("Act 40"), which added Section 1301.1 to the Pennsylvania Public Utility Code. Second, I will address the Company's proposed amortization of excess accumulated deferred income tax resulting from the rate change occasioned by the Tax Cuts and Jobs Act of 2017 ("the TCJA"). Third, I will describe how the Company is reflecting the effects of its continued tax treatment of repairs authorized in its last base rate case at Pennsylvania Public Utility Commission ("Commission" or "PUC") Docket Nos. R-2018-3003558, R-2018-3003561, et al. ("2018 Base Rate Case") and any claims related to the repair "Collar" (described in detail below) due to or due from customers. Next, I will explain the calculation of the Company's federal and state income tax expense claims in this case. Lastly, I will describe the Company's request for a Federal Income Tax Rider.

II. ACT 40

Q. Can you briefly describe how Act 40 changed prior Commission practice related to the practice of making a consolidated tax adjustment?

A. Yes, with the enactment of Act 40, Pennsylvania does not make a consolidated tax adjustment for ratemaking purposes. Instead, if a differential accrues to a public utility resulting from the ratemaking methods employed by the Commission prior to the effective date of Act 40, the differential shall be used as follows:

> Fifty percent to support reliability or infrastructure related to the rate-base eligible capital investment as determined by the commission; and
>
> Fifty percent for general corporate purposes.

Q. Have you calculated the "differential" in income taxes referenced in Act 40?

A. No. A calculation was not necessary since Aqua PA was in a net operating loss position, thus there is no consolidated tax adjustment that is attributable to the Company under the calculation. Having said that, I would reference the testimony of Company witness Mr. William C. Packer (AP Statement No. 1), whereby he explains that the Company's average investment per year is over $300 million per year through the fully projected future test year ending March 31, 2023 ("FPFTY"). Given this fact, the Company is making significant investments in rate base that is far in excess of any consolidated tax benefits that would potentially be attributable to the Company under a hypothetical consolidated tax adjustment. This level of investment is certainly in the spirit of what Act 40 was intended to facilitate.

III. REPAIRS DEDUCTIONS FOR RATEMAKING PURPOSES

Q. Could you explain the treatment of repairs in the Company's 2018 Base Rate Case?

A. Yes. In the 2018 Base Rate Case, a Joint Petition for Settlement was filed with the Commission on February 8, 2019 ("Settlement"). The Settlement was subsequently approved by Opinion and Order entered May 9, 2019 ("2018 Rate Case Order"). Among other things, the 2018 Rate Case Order approved the terms of the Settlement that memorialized the Company's treatment of the repairs deduction, on a flow-through accounting basis, as a component of the Company's calculation of income tax expense. Moreover, a specific level of net repairs deduction was specified (*i.e.*, $158.9 million for water and wastewater on a consolidated basis). The components of the target included the deduction itself projected, reduced by any provision for uncertain tax positions ("FIN 48") projected, less Allowance for Funds Used During Construction ("AFUDC").

The Settlement also contained a provision that should the Company incur a net repairs deduction that was $3 million over or under this target (the "Collar"), the Company would establish a regulatory asset or liability for the income tax expense impacts associated with the amount over or under the $158.9 Million, with such regulatory asset or liability to be incorporated in the Company's next base rate case for inclusion in future tax expense claims. Additionally, the Settlement required that, if the Company incurred net repairs deductions that resulted in the Company reporting a regulatory liability with a net cumulative income tax impact of $10 million or larger, then the Company would notify the Commission, OCA, I&E and OSBA as to a plan to refund the regulatory liability amount to customers. The Company is proposing that the Collar methodologies established in the 2018 Base Rate Case remain in place with an updated target of $159 million.

Q. Does the Company have a regulatory asset or liability to address in this case?

A. No. The Company's projected tax repair deduction for tax year 2020 was approximately $1.6 million below the bottom range of the Collar at $155.9 million, or $154.3 million. For tax year 2021, the Company is projecting that it will incur a repair deduction that is approximately $1.6 million over the top range of the Collar at $161.9 million, or $163.5 million. Therefore, the Company will not have any asset or liability that needs to be addressed.

Q. What are the projected tax repair benefits included in the FPFTY?

A. Referring to Schedule F-2, Line 4, "Tax Repair Deduction" in both AP Exhibits 1-A (Water) and 1-B (Wastewater), the Company has reflected a consolidated net tax repair deduction of approximately $159 million, compared to the $158.9 million target established in the 2018 Base Rate Case.

Q. Are there any other differences in the treatment of repairs?

A. Yes. The 2018 Base Rate Case also reflected the remaining unamortized portion of the Section 481(a) Adjustment ("Catch-Up Adjustment") that was being amortized over a period of 10 years as authorized in the Company's 2011 rate case Docket No. R-2011-2267958 ("2011 Base Rate Case"). In the 2018 Base Rate Case, the Company proposed accelerating this amortization to attempt to align the full amortization of the Catch-Up Adjustment with its next base rate case test year. In this case, there remains one quarter of a full year amortization, thus the Company has taken this remaining unamortized benefit and included 1/3rd of it in Schedule F-2, Line 13 of Exhibits 1-A (Water) and 1-B (Wastewater) as a reduction to income tax expense, consistent with the treatment authorized in the 2018 Base Rate Case.

Q. Referencing AP Exhibits 1-C through 1-G, Schedule F-2, did you project any repair benefit?

A. No. These are wastewater systems recently acquired by the Company pursuant to Section 1329 of the Public Utility Code, 66 Pa.C.S. § 1329. The United States Internal Revenue Service ("IRS") regulations regarding tangible property have provisions that dictate repairs expenses are those attributed to the taxpayer's use of the assets. Given that the Company has only owned and operated these systems for approximately 1 year (New Garden) to 3 years (Limerick), and that the investments during this time period are more restorative in nature, the investments being made by the Company is not expected to yield any repair benefit. As such these investments will be treated as tax assets instead of tax repairs.

IV. THE COMPANY'S CALCULATION OF FEDERAL AND STATE INCOME TAXES

Q. Which schedules contain the computations of the income tax expense element of the Company's cost of service?

A. The income tax computation is shown on Schedules F-2 of AP Exhibit Nos. 1-A (Water) and 1-B (Wastewater), as well as AP Exhibits 1-C through 1-G (representing individual wastewater operations). All schedules in these exhibits are titled "Computation of Federal and State Income Taxes Under Present and Proposed Rates".

Q. Please explain the basis for the state and federal income tax computations set forth on Schedule F-2 of AP Exhibit Nos. 1-A through 1-G.

A. As a threshold matter, Schedule F-2 of AP Exhibit Nos. 1-A through 1-G each contain four income tax expense computations: (1) one for the historic test year ended March 31, 2021 ("HTY") at base rates then in effect (which are the same as current base rates); (2) one for the future test year ending March 31, 2022 ("FTY") at current base rates; (3) one for the

FPFTY at current base rates; and (4) one for the FPFTY at the rates proposed by the Company. All four of the computations employ the same methodology. However, since the Company's claim in this case is based upon the level of income tax expense applicable to the FPFTY at proposed rates, I will describe that computation (columns (9) and (10)) of each schedule. Because these computations are similar across Schedule F-2 in each of AP Exhibit Nos. 1-A through 1-G, I will focus principally on Schedule F-2 of AP Exhibit No. 1-A.

The calculation of total income tax expense consists of two parts. First, the schedule shows the computation of current state and federal income tax expense – that is, the income tax that would be paid with respect to operations during the year assuming the projected levels of income and expense are achieved. The second part is the computation of deferred federal and state tax expense. The two components, when combined, equal the Company's total income tax expense to be recovered in proposed base rates.

Q. How is the Company's current income tax expense calculated?

A. The calculation of current income tax expense begins with pre-tax income (operating income before income taxes and before interest expense). There are three adjustments made to this number that are the same for both federal and state income tax purposes. These are interest expense, tax repairs and book depreciation. Interest expense (line 2) is not reflected in pre-tax income but is deductible for both federal and state income tax purposes. Consequently, an adjustment must be made. The tax repair deduction (line 4) is the deduction that the Company projects it will claim during the test year for both federal and state income tax purposes net of the FIN 48 provision. The nature of this deduction and the FIN 48 provision are described earlier in my testimony. Book depreciation is added

back to both the federal and state computation (line 5). Tax depreciation is then deducted for both state and federal income tax purposes (line 6).

Q. What depreciable lives and depreciation methods does the Company use for federal income tax purposes?

A. The Company uses the following depreciable lives and depreciation methods for tax purposes:

Utility Property Vintages		
1969 and prior	50 years (1)	Straight-Line
1970	50 years (1)	Double Declining Balance Switching to Straight-Line
1971 to 1980	40 years (2)	Double Declining Balance Switching to Straight-Line
1981 to 1986	15 years	Accelerated Cost Recovery System (ACRS)
1987 to June, 1996	20 years	Modified Accelerated Cost Recovery System (MACRS)
June 1996 and subsequent	25 years	Straight-Line
Tax Exempt Financed Property	50 years	Straight-Line
Buildings		
1970 and prior	45 years (1)	Straight-Line
1971 to 1980	45 years (2)	Straight-Line
1981 to 1984 (portion)	15 years	ACRS
1984 (portion) to 1985	18 years	ACRS
1986	19 years	ACRS
Buildings		
1987 and subsequent	31 1/2 years	Straight-Line
Office Equipment		

1970 and prior	10 years [1]	Straight-Line
1971 to 1980	8 years [2]	Double Declining Balance
1981 to 1986	5 years	ACRS
1987 and subsequent	7 years	MACRS
Qualified Technological Equipment		
1987 and subsequent	5 years	MACRS

[1] Guideline Lives

[2] Lives under Asset Depreciation Range (ADR)

Q. Why do the federal and state tax depreciation amounts differ from one another?

A. The federal tax depreciation amounts are approximately $87.9 million for water and $19.2 million for wastewater, while the comparable state amounts are approximately $98.3 million for water and $19.2 million for wastewater. The higher state income tax amounts are the result of deducting in the current year a portion of prior years' bonus depreciation that was not deductible for Pennsylvania income tax purposes in the year that the property was placed in service.

Q. Are there any other adjustments?

A. Just one. Since state income taxes are deductible for federal purposes, once the current state income tax liability is computed (column (10), line 11) by multiplying state taxable income (column (10), line 7) by the state income tax rate (column (10), line 8), that amount is deducted (column (9), line 3) to derive federal taxable income. Federal taxable income is then multiplied by the new, 21% federal income tax rate.

Q. What is the total current income tax expense claimed by the Company?

A. Total current federal income tax expense for the FPFTY at proposed rates is projected to be $25,270,306 federal for water and $3,089,034 for wastewater, while total current state

income tax expense for the FPFTY is projected to be $12,214,337 for water and $1,630,351 for wastewater.

Q. Please explain the deferred income tax component of the Company's total income tax expense.

A. Certainly. Pennsylvania regulatory policy is, generally, to charge customers a level of tax expense equal to the taxes the utility expects to pay currently. This is referred to as "flow through" tax accounting. However, there are exceptions to this policy—particularly as it relates to the tax benefits of accelerated depreciation, which is subject to the tax normalization rules. Further, in the Company's case, because of the Settlement in the 2018 Base Rate Case, there is also an exception for the Section 481(a) adjustment relating to the tax repairs change in accounting method, which I referred to earlier in this testimony. As to the Section 481(a) adjustment, the Company agreed to amortize the tax effect of that deduction in the manner set forth in the Settlement of the 2018 Base Rate Case, as I explained previously. As to accelerated depreciation related to property subject to the normalization requirement, the Company records deferred taxes.

The provision of deferred income taxes is the accounting and ratemaking mechanism that implements the normalization requirement the Internal Revenue Code imposes as a condition for using the liberalized depreciation methodologies allowed for income tax purposes. The normalization requirement does not permit the tax benefit of tax depreciation in excess of book depreciation to be flowed-through to customers as a tax deduction in the year(s) those deductions occur. Instead, the tax effects of those amounts are recorded as deferred taxes. These taxes are deferred, not eliminated; the taxes that are deferred will be paid to the government later in the life of the depreciable asset when the

relationship between book and tax depreciation reverses.

To recognize the fact that deferred taxes are a source of capital for the Company that does not have an attendant capital cost, accumulated deferred income taxes ("ADIT") are deducted from rate base for ratemaking purposes. The Company's deferred tax expense in this case also includes the flow-through of excess ADIT, and the amortization of some older vintage investment tax credits, as I will explain hereafter.

Q. Please explain the provision of deferred income tax expense for accelerated depreciation.

A. As I explained previously, deferred income tax expense arises from the normalization requirement imposed by the Internal Revenue Code and reflects the difference between tax depreciation and book depreciation for post-1969 utility property. Tax depreciation is calculated by multiplying the tax basis of assets by the applicable depreciation rates used for income tax purposes. The applicable depreciation rates are a function of the depreciable lives and depreciation methods that I previously described for each relevant vintage of the Company's property. Because depreciable lives and methods differ based on the year plant was placed in service, the difference between tax and book depreciation and the associated tax effect differs depending on the vintage year of the property involved.

For assets acquired prior to 1970, there are no deferred taxes because this property was not subject to a normalization requirement. In total, the difference between tax depreciation and book depreciation when multiplied by the new, 21% federal income tax rate is ($1,202,057) for water and $1,525,642 for wastewater (AP Exhibit No. 1-A and 1-B, Schedule F-2, column (9), line 19). I further note that the calculation of this amount for each wastewater operation is similarly reflected in Schedule F-2, column (9), line 19 of

Exhibit Nos. 1-C through 1-G.

Q. Does the Company record deferred state tax income expense related to its use of accelerated depreciation?

A. No, it does not. The federal tax normalization rules only apply to the federal income tax.

Q. Please explain the effect of the Section 481(a) adjustment on the Company's deferred income tax expense.

A. A ten-year amortization of the Section 481(a) adjustment was provided for in the terms of the settlement of the 2018 Base Rate Case, net of the FIN 48 provision amount. In this case, there remains one quarter of a full year amortization, thus the Company has taken this remaining unamortized benefit and included 1/3rd of it in Schedule F-2, Line 13 of Exhibits 1-A (Water) and 1-B (Wastewater) as a reduction in the calculation of deferred income tax expense. This is consistent with the treatment authorized in the 2018 Base Rate Case. This reduction is $658,739 for water and $4,584 for wastewater as reflected in column (9), on line 15 of Schedule F-2 for AP Exhibit Nos. 1-A and 1-B. The amortization of the state income tax effect of the Section 481(a) adjustment (column (10), line 13) is greater than the corresponding amortization of the federal income tax effect because of the state's limitation on the amount of bonus depreciation that could be deducted in prior years. The limitation on bonus depreciation created a higher tax basis for state purposes to which the Section 481(a) calculation was applied.

Q. Please explain the impact of excess ADIT on the Company's deferred income tax expense.

A. The Company's deferred tax expense is reduced by the flow-back to customers of a portion of the excess ADIT resulting from the reduction in federal tax rates from 46% to 34% and

35% that occurred in 1986 and 1993, respectively (column (9), line 20). The adjustment of $57,648 for water and $0 for wastewater continues the flow-back using the same method and amortization period(s) proposed and accepted in the Company's prior rate filings. Deferred tax expense is also reduced by the flow-back of the protected ADIT resulting from the TCJA tax rate reduction. This flow-back is computed using the ARAM and is $3,495,629 for water and $6,303 for wastewater, as shown in column (9), on line 21, of Schedule F-2 of AP Exhibit Nos. 1-A and 1-B. The amounts of ($242,749) for water and $551 for wastewater (column (9), line 22), that flow back the unprotected ADIT increase deferred tax expense (the TCJA change in the tax rate gave rise to a deferred tax shortfall). This amount is being amortized over ten years.

Q. Please explain the impact of investment tax credit amortization on the Company's deferred income tax expense.

A. The tax effect of investment tax credits is flowed back to customers over the book lives of the assets that generated the credits. The appropriate amounts of $253,413 for water and $0 for wastewater are reflected in column (9), on line 25, of Schedule F-2 for each division.

Q. What is the Company's total projected deferred income tax expense?

A. The total amount of these various components constitutes the Company's anticipated federal deferred tax expense of ($5,171,324) for water and $1,139,605 for wastewater for the FPFTY at proposed rates as set forth on Schedule F-2 of Exhibit Nos. 1-A and 1-B. The corresponding state amounts are ($437,582) for water and ($3,285) for wastewater.

Q. What is the Company's total projected income tax expense?

A. The Company projects total federal income tax expense of $19,845,569 for water and $4,604,338 for wastewater, and state income tax expense of $11,776,755 for water and

$1,627,066 for wastewater. Notably, the consolidated water and wastewater effective income tax rate is 13.50% in this case, which is meaningfully lower than the effective statutory income tax rates for federal and state at 28.89%. This difference is a direct result of the repair benefits continuing to be passed through to customers.

Q. How is the ADIT set forth in the Company's rate base calculation on Schedule G-1 & G-8 of Exhibits 1-A through 1-G derived?

A. The ADIT for the rate base calculation, as shown on Schedule G-1 of both AP Exhibit No. 1-A through AP Exhibit No. 1-G, is calculated by including the normalized deferred taxes and the unamortized excess ADIT related to the 46% to 34%/35% tax rate reduction resulting from the tax law changes made in 1986 and 1993 at the end of the FPFTY. The ADIT also includes the excess ADIT resulting from the TCJA rate reduction, although classified as a regulatory liability on the Company's balance sheet and are also considered ADIT for purposes of the rate base calculation. The total ADIT set forth in the Company's rate base calculation on Schedule G-1 of each of AP Exhibit Nos. 1-A through 1-G is a total of $392,525,121 for water and $9,356,312 for wastewater.

V. THE COMPANY'S REQUEST FOR A FEDERAL TAX ADJUSTMENT CLAUSE RIDER

Q. Is the Company proposing an adjustment clause which will adjust base rates for changes in federal corporate income tax rates, as a part of this proceeding?

A. Yes. The Company is proposing to add the revenue requirement for the incremental impact of a change in the federal corporate income tax rate to its water and wastewater tariffs, named the Federal Tax Adjustment Surcharge ("FTAS"). The FTAS is designed to provide for adjustments to base rates reflecting the effects of future increases or decreases in the federal corporate income tax rate. The proposed FTAS is included as a part of the

Company's filing in the Proposed tariff.

Q. Why is the Company proposing the FTAS?

A. The Company is proposing this rider for several reasons. As an initial matter, significant changes in the federal corporate income tax rate can drastically impact the Company's revenue requirement. Although the Commission adopted a negative surcharge method to pass back the effects of the TCJA, that process took time to implement. Relatedly, any time delay in adjusting rates in this manner can result in either significant refunds or retroactive collections after the effective date of the tax rate change. Moreover, one could anticipate that the corporate federal income tax rate may be increased from 21% to 28%, among other corporate income tax changes, based upon numerous statements made by the existing federal administration.

Q. What other specific evidence are you aware of that shows the federal administration intends to increase the federal corporate income tax rate to 28%?

A. First, the White House issued a statement on March 31, 2021. The release, titled "Fact Sheet: The American Jobs Plan", outlines the proposals for significant government spending to invest and rebuild the U.S. infrastructure. As part of this plan, the White House has proposed an increase in the corporate tax rate from 21% to 28% to help pay for the additional government spending. The corporate tax rate increase is one of several proposals intended to roll back some tax reductions enacted only a few years ago with the passage of the TCJA, including the reduction in the corporate tax rate from 35% to the current rate of 21%.

Q. What would the effect of an increase in the federal corporate income tax rate from 21% to 28% be on the Company's revenue requirement?

A. I have estimated the impact for all of Aqua PA water and wastewater operations to be an increase in revenue requirement of approximately $14M. Specifically, total income tax expense, would increase from the as filed amount in Schedules F-2 of Exhibits 1-A through 1-G of $37.9M at 21%, to approximately $52.0M. This estimated impact does not account for the requisite adjustment to the 2017 excess deferred taxes that are now being flowed-back to customer through the ARAM, which requires more extensive analysis and projections to adjust for a rate change. Nonetheless, this represents a significant change to Aqua PA's cost of service that certainly justifies an automatic adjustment clause of this nature. Absent this rider, Aqua PA may be compelled to file another rate case sooner than originally planned at significant cost and time to all parties.

Q. Please explain the calculation of the reduction of the flow back of excess deferred taxes that would result from an increase in the federal corporate income tax rate from 21% to 28%.

A. When there is a change in the federal corporate income tax rate, the IRS normalization rules require that the Company remeasure the ADIT reserve as of the date of enactment which results in an excess deferred tax reserve (if the rate decreases) or a deficient deferred tax reserve (if the rate increases).[1] After the passage of the TCJA, the Company recorded a regulatory liability to reflect the change in the excess deferred tax reserve for the tax rate

[1] Section 13001(d)(3)(A) of the TCJA defines an "excess tax reserve" to mean the excess of the reserve for deferred taxes (as described in § 168(i)(9)(A)(ii)) as of the day before the corporate rate reductions provided in the amendments made by section 13001(a) take effect, over the amount which would be the balance in such reserve if the amount of such reserve were determined by assuming that the corporate tax rate reductions provided in the TCJA were in effect for all prior periods.

increase that went into effect January 1, 2018. The amortization of this excess deferred tax reserve to return the amounts previously collected from customers that is no longer due to the IRS is reflected in the flow back of excess deferred taxes on lines 20 through 22 of Schedules F-2, Exhibits 1-A through 1-G. When there is subsequent change to the federal corporate income tax rate, another remeasurement occurs and the amount of the deferred income tax reserve is once again adjusted to reflect the new tax rate.

In the case of a federal tax rate increase from 21% to 28%, this would result in a reduction to the previous balance of the excess deferred tax reserve which then causes a reduction in the amount of the flow back excess deferred taxes as shown in Schedule F-2 of Exhibits 1-A through 1-G and increase the impact I estimated above at $14M. As I said previously, the recalculation of the impact to the excess deferred flow-back is extensive and not quantified at this time.

Q. Please explain the difficulty of implementing federal corporate income tax rate changes under the current system of Pennsylvania rate regulation.

A. The difficulty of implementing federal corporate tax rate changes is illustrated by the implementation of the tax rate reductions created by the TCJA. For companies like Aqua PA that had planned base rate cases in 2018, the lower tax rate was reflected in those decisions prospectively in early 2019, along with refunds for 2018. The Commission set temporary rates for other companies and implemented surcredits on July 1, 2018, to begin the flow through of the tax rate decrease and required those companies to record regulatory liabilities for the first half of 2018. As noted previously, this process delayed receipt of the effects of the tax rate change and required changes to rates previously charged for service. It is more appropriate to adjust rates as expediently as possible to reflect tax rate changes.

The FTAS is designed to accomplish that.

Q. Is there any precedent under Pennsylvania rate regulation for changing base rates for tax rate changes in an adjustment mechanism?

A. Yes. Major Pennsylvania utility companies have had a State Tax Adjustment Surcharge ("STAS") in place for many years. This mechanism provides for adjustments to base rates for changes in state taxes and, more specifically, for changes in the tax rate under the Pennsylvania Corporate Net Income Tax.

Q. Why has the Company elected to propose the FTAS as a part of this case?

A. As explained above, the federal corporate tax rate change being contemplated by the current federal administration would significantly impact the Company's costs and cause the Company to earn less than a reasonable return in the FPFTY if the tax rate change is adopted and not reflected in the Company's base rates. Such a situation could occur in the FTY or FPFTY, after the record in this case is closed or when the rates established in this proceeding are in effect. Adopting the FTAS is an appropriate solution to this potential issue, and it would provide symmetrical treatment to the Company to the treatment of the tax rate reduction that occurred under the TCJA.

VI. CONCLUSION

Q. Does this conclude your direct testimony?

A. Yes, however I reserve the right to supplement my testimony as needing during the progression of this case.

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

DOCKET NOS. R-2021-3027385, R-2021-3027386

AQUA PENNSYLVANIA, INC.
AQUA PENNSYLVANIA WASTEWATER, INC.

PREPARED DIRECT TESTIMONY OF TODD M. DUERR P.E., L.O.

Topics Addressed:

Wastewater System Capital Investment

DATE SERVED: August 20, 2021 **Aqua Statement No. 9**
DATE ADMITTED: _____

I. INTRODUCTION AND SCOPE OF TESTIMONY

Q. Please state your name and business address.

A. My name is Todd M. Duerr. My business address is 762 W. Lancaster Avenue, Bryn Mawr, Pennsylvania 19010.

Q. By whom are you employed and in what capacity?

A. I am employed by Aqua Pennsylvania, Inc., ("Aqua PA", "AP", or the "Company") as Vice President, Production.

Q. Please provide a brief description of your education and work experience.

A. I have a Bachelor of Arts Degree in Mathematics from Bloomsburg University (1986), PA; a Bachelor of Science Degree (B.S.) in Civil Engineering Technology from Temple University, PA (1988) and a Master's Degree in Water Resources & Environmental Engineering from Villanova University (1995). I have worked in various engineering, operations, and business leadership roles and have over 31 years of experience in the water and wastewater utility industry including operating and managing the 20 million gallons per day ("MGD") City of Scranton, PA wastewater treatment plant, which includes a Combined Sewer Overflow collection system with multiple Significant Industrial Users. I have worked at AP since 2020, with responsibility for the production of safe drinking water and treatment of wastewater that is returned to the environment. I am a Registered Professional Engineer in Pennsylvania and a Licensed Water and Wastewater Operator in Pennsylvania.

Q. Have you previously testified before the Pennsylvania Public Utility Commission ("PUC" or the "Commission")?

A. No. This is my first time testifying in a proceeding before a Commission.

Q. What is the purpose of your testimony?

A. The purpose of my testimony is to provide an overview of the reasons why Aqua Pennsylvania, Wastewater Inc. ("APW") (collectively "APW" and AP are referred to as the "Company") continues to need to upgrade and improve its wastewater infrastructure. I will provide some examples and describe this investment in a number of our wastewater systems.

Q. Are you sponsoring any exhibits?

A. No.

Q. Please describe APW and its wastewater systems.

A. APW is engaged in the business of collecting, treating, transporting, and disposing of wastewater for the public. APW serves approximately 40,000 customers in Adams, Bucks, Carbon, Chester, Clarion, Clearfield, Delaware, Lackawanna, Luzerne, Monroe, Montgomery, Pike, Schuylkill, Venango, and Wyoming Counties. Throughout the Commonwealth of Pennsylvania APW operates 39 wastewater treatment plants ("WWTP"). APW has a team of wastewater managers and operators that maintain and safely operate these wastewater systems. They are supported by a team of experts throughout the Company's footprint. Throughout the entire Aqua family footprint, APW along with its subsidiaries discharge approximately 34 million gallons of treated wastewater to the environment daily, oversee 2,500 miles of wastewater pipe, 800 lift stations and collect 3,800 compliance samples each month. Our wastewater team has a deep bench of experience including having run the Combined Sewer Overflow ("CSO") program and Long Term Control Plan for the City of Wilmington Delaware, the Philadelphia Long Term CSO Program and Wet Weather Programs for the City of

Philadelphia as well as industrial pretreatment and combined sewer system and management of consent orders.

Many of APW's systems have required significant capital from the time of acquisition to bring them into compliance with Pennsylvania Department of Environmental Protection ("PA DEP") regulations and to return the infrastructure to a reliable state of condition.

II. WASTEWATER SYSTEM CAPITAL INVESTMENT

Q. Does the Company have a capital investment planning process?

A. Yes, the capital investment planning process involves a detailed assessment of each system's physical condition, compliance history and status, regulatory permit water quality requirements and projected flow requirements to arrive at a plan for capital improvements needed to maintain, improve, and or meet the needs of the system. The process results in a long-term capital plan with emphasis on the next 3 to 5 years, where planning and other engineering assessments have identified the specific and prioritized needs.

Q. Can you describe some key drivers or determinations of why capital is invested?

A. While there are many factors, it is important to note that each wastewater plant, system, and situation must be evaluated in real time and prioritized against other competing projects and priorities, which is why we use the capital investment planning process. While the planning process identifies and prioritizes known system investment needs, sometimes a failure occurs on an asset or group of assets and we must make unplanned investments to ensure continued operations.

Examples of key drivers are: deteriorating asset condition from normal wear and tear/life cycle end; correction of original design issues that cause operational reliability or

compliance reliability; modifying asset size or function to improve operational efficiency or reduce long term operating costs; adding resiliency functions to plant (*e.g.*, an emergency generator for power outage situations), changes in permit discharge requirements which often are imposed when the permit is renewed; replacing or modifying assets to address worker safety needs; adding technology to monitor and control plant processes and ensure real-time operator response if something is out of standard (*e.g.*, high level condition in the middle of a rainstorm at a remote lift station).

In addition, the systems are subject to many environmental and wastewater content conditions. Examples include grit from roads; grease from domestic and commercial discharges; rags and debris that can clog pipes, pumps, and affect plant process reliability; high flows during wet weather events; and wastewater chemistry that has a tendency to corrode and deteriorate certain assets/material at an accelerated rate.

Q. How does the capital investment planning process affect the Company's claim for wastewater utility plant?

A. The Company relied upon data from its capital investment planning process to support the plant claims for the FTY and FPFTY. Thus, those claims reflect capital expenditures required to address the physical condition of facilities, to maintain or achieve required regulatory compliance, employee safety, operational reliability, and to accommodate known projected capacity needs.

Q. Please provide a few examples of major projects that are included in the Company's claimed utility plant in service through the FPFTY.

A. Penn Township WWTP, Chester County: APW is investing in this facility to address operational reliability challenges and renew assets at the end of their useful life. The

facility has two distinct and separate treatment trains. This means that the incoming wastewater is split between two treatment "trains" that treat waste using different processes, which is a non-traditional situation and complex for operators to control. The result is difficulty in maintaining a common treatment standard since the two trains operate very differently. The operational control situation is exacerbated during wet weather flows that cause the biological solids to wash out of the system. This can result in permit noncompliance, environmental impacts, slower recovery of operational norms, and causes other operational difficulties such as clogged filters. The Company's investment includes the construction of two final clarifier tanks where process solids can be efficiently controlled under all flow conditions, and introduces the ability to sustain compliant operations should a portion of either treatment train or a clarifier have to be removed from service for maintenance. The current sludge holding tank volume is too small for a facility of this size. The new sludge holding tank will allow for efficient handling of waste solids and reduce hauling frequency with resultant cost savings. Other improvements to the facility address end of useful life asset condition, operational reliability, and employee safety. Examples include replacement of electrical power systems, replacing/improving Supervisory Control and Data Acquisition ("SCADA") and controls, replacement of the headworks screen that removes rags and debris, and renovation or replacement of the operations building.

Little Washington Wastewater Treatment Plant, Chester County: This facility requires the construction of a new headworks facility. The headworks is where the untreated wastewater flows before entering the process tanks. The new headworks consists of a pump station and automated screen which removes rags, flushable wipes, and other

debris prior to entering the treatment process. Under current state, the grinder has issues processing the amount of debris entering the facility and at times, the untreated wastewater flows around the grinder. Further, to the extent the grinder can macerate the debris, the finer debris is retained in the system and congeals, making the grinding process ineffective. The new headworks will permanently remove the debris. Once that project is done, APW will begin renewing other components of the facility that have reached the end of their useful life. Examples include the biological process air supply system and operational technology control systems.

Twin Hills Wastewater Treatment Plant, Chester County: Subsequent to recent upgrades to this facility for electrical code compliance and process control system replacement, the current project will install a new equalization tank to replace an undersized and deteriorated one, and install an influent screen to remove rags and debris similar to and for the reasons discussed above for the Little Washington Wastewater Treatment Plant.

New Garden Township, Chester County: The New Garden Township system consists of two distinct and distant treatment facilities (East End and South End), both of which treat wastewater using lagoons and final treated water sprayed onto designated lands. This is known as spray irrigation or land application of treated effluent. Prior to acquisition, the South End facility lost spray field capacity due to soil conditions and other environmental and horticultural factors. The result is the amount of water entering the facility is higher than can be applied to the land and the excess water has to be trucked to other locations. APW is investing capital to optimize the amount of water that can sprayed on available suitable lands. One project is installing controls and related components to

automate where and when treated water is sprayed. Another project will transfer water between the two facilities (South End to East End) where more spray field capacity exists, thus making use of all available resources and reducing the current level of trucked water. The end result is optimized spray fields and elimination of over-application.

Media Wastewater Treatment Plant, Delaware County: This project is a multi-year, two phase approach to complete replacement of the original WWTP, which is around 100 years old. Two subsequent major upgrades occurred (pre-APW ownership in 1967 and 1986). The Company is currently in Phase 2 of this project. It includes replacement of existing assets and installation of new assets. Examples of the work include a new headworks screen, grit removal system, sludge and scum collector systems in the primary clarifiers, structural upgrades of tanks, process changes to remove nutrients from the effluent, a new chemical feed system for nutrient removal support, and upgrades to electrical power system, SCADA, and controls.

Cheltenham Township Wastewater System, Montgomery County: In December 2019, Aqua purchased Cheltenham Township's wastewater collection system. Wastewater is conveyed to the Philadelphia Water Department ("PWD") for treatment. The collection system is aged and is impacted in wet weather from inflow and infiltration, experiencing conveyance capacity issues in which flows periodically exceed the flow limits established in the Agreement with the PWD. In 2006 the PA DEP imposed a Corrective Action Plan ("CAP") on Cheltenham Township to require them to address the inflow and infiltration. The Township struggled to meet the mandates in the CAP. Upon acquiring the system APW began implementing its own program to abate the sewage capacity and compliance issues. APW's capital investment plan includes a multi-faceted approach involving

inspection, flow measurement in sub-basins, and computer hydraulic modeling of the system. APW commenced a program to televise the entire collection system to identify pipe and manhole defects. We are using the industry standard inspection rating process authored by the National Association of Sewer Service Companies Pipeline Assessment Certification Program ("NASSCO PACP"). Using the results from this work, segments of pipes and manholes are being rehabilitated and replaced.

APW recently developed a computer based hydraulic model of the main interceptor sewers that convey flow to PWD. These interceptor sewers have experienced numerous capacity issues and sewer overflows since the 2000s. The model is a critical tool that provides key insight to the flow conditions and hydraulic performance of the system. The model is being used to determine the most appropriate and cost-effective option for upgrading the existing interceptors and to solve the hydraulic constraint issues. The interceptor sewers will be rehabilitated and/or replaced in future years as part of the overall capital program. It is through the execution of the projects within the capital program that Aqua is confident they will be able to eliminate the long-standing CAP with PA DEP.

Northeast PA (NEPA) Wastewater Treatment facilities: APW owns 13 wastewater treatment plants and 14 wastewater collection systems in the Northeast Pennsylvania region. Many of these systems have received ongoing investment over the past few rate cases. APW's capital planning process is pragmatic about identifying and prioritizing its capital expenditures across its asset portfolio. APW will continue investments in a prioritized manner while also addressing the continuum of asset deterioration caused by the factors discussed earlier in my testimony. Many of the NEPA facilities are reaching the end of their useful life. It is necessary to invest capital into facilities whose condition,

if left un-touched, would result in unsustainable and unreliable operations and non-compliance with environmental permits. A few examples that are included in the current rate case include:

The White Haven wastewater treatment plant is undergoing two rehabilitation projects. Train A rehabilitation includes a new steel coating system and replacement of all mechanical parts and equipment. This work will extend the life of this treatment train. The lime silo rehabilitation project will replace all mechanical equipment to deliver a more consistent chemical feed and improve the treatment process.

The Lake Harmony wastewater treatment plant is undergoing a multiphase rehabilitation. The current phase includes the installation of a new effluent tertiary filter to ensure the effluent meets required receiving stream quality. It will replace an outdated technology known as a traveling bridge filter. Other improvements include hydraulic upgrades and the installation of an additional ultraviolet disinfection unit for treatment redundancy.

The Thornhurst wastewater treatment plant is undergoing a major facility upgrade. This project will construct a new operations building to house controls, laboratory, electrical equipment, and chemical feed, replacement of existing blowers and controls for the equalization and aeration tanks. A new headworks building is being added to house a new screening system similar to that discussed above in my testimony. Other work includes replacement of the chlorine disinfection system with an ultraviolet disinfection unit to meet stringent residual

chlorine permit limits, a new effluent tank, utility water supply, and post aeration system.

With respect to the NEPA collection systems, APW is completing rehabilitation projects across our service area. Several systems are undergoing manhole rehabilitation, making repairs that will reduce groundwater infiltration and restore structural stability. There are numerous pipe rehabilitation projects to reduce inflow and infiltration and restore structural integrity of the pipe. These rehabilitation projects will restore capacity lost in the treatment plants, limit potential sanitary sewer overflows, and avoid the challenges of keeping a wastewater plant operating when overwhelmed by wet weather flow. Further, these projects prevent cave-ins of streets due to structural failures of manholes or pipe.

Treasure Lake Wastewater System, Clearfield County: APW has made significant investments in the Treasure Lake community wastewater treatment system. Of significant note is the consolidation of two wastewater treatment plants into one that replaced poor condition facilities and ensured long-term efficiency and viability of wastewater services for the community. APW recently completed the replacement of the sixth and final lift station in the system. All lift stations now have flow and energy metering and remote monitoring and reliable emergency power. Continued upgrades to the system are needed and will continue. Work planned includes the reduction of inflow and infiltration in the collection system by replacing manholes and failed pipes. The Company has a forward looking forecast of sewer main repairs and works annually to coordinate them with water main replacements for economies of scale, which provides cost benefits to the customers and reduces disturbing roadways twice in a short period of time. Due to recent permit

conditions that limited the amount of copper that can be discharged to the high-value receiving waters, APW was required to undertake pilot studies to determine a feasible means to reduce copper to extremely low levels. The Company has been able to achieve the required reduction and is now preparing to submit plans for final permits.

Q. Have there been any routine system improvements that are included in the capital investment figures but are not part of a major project?

A. Yes, the Company completed a significant amount of collection system improvement work throughout the service territory under the distribution system improvement charge ("DSIC") program including sewer main replacement, sewer main lining, manhole repair, and pump station improvements. These projects have helped increase the efficiency of the systems, improved environmental compliance, and have reduced infiltration and inflow into the wastewater treatment plant.

III. CONCLUSION

Q. Does this conclude your testimony?

A. Yes, however, I reserve the right to supplement my testimony as additional issues and facts arise during the course of this proceeding.

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

DOCKET NOS. R-2021-3027385, R-2021-3027386

AQUA PENNSYLVANIA, INC.
AQUA PENNSYLVANIA WASTEWATER, INC.

PREPARED DIRECT TESTIMONY OF RITA F. BLACK DIRECTOR, COMMUNITY ASSISTANCE PROGRAMS

DATE SERVED: August 20, 2021 **Aqua Statement No. 10**
DATE ADMITTED:_____

Q. Please state your name and business address.

A. My name is Rita F. Black and my business address is located at 375 North Shore Drive, Pittsburgh, Pennsylvania 15212.

Q. By whom are you employed and in what capacity?

A. I am employed by Essential Utilities, Inc. as the Director of Community Assistance Programs. In this role, I lead assistance programs for Aqua Pennsylvania, Inc. and Aqua Pennsylvania Wastewater, Inc. (collectively "Aqua PA", "AP", or the "Company"), and Peoples Natural Gas Company LLC, Peoples Natural Gas Company LLC (collectively "the Peoples Companies"), as well as affiliated regulated utilities operating in other states.

Q. Please describe your educational and professional background.

A. Following receipt of a Bachelor of Science Degree in Accounting from Robert Morris University, I joined Peoples Natural Gas Company LLC ("Peoples Natural Gas") and began a career spanning 30 years across the areas of customer service, rates and regulatory affairs, and low-income programming. From 2001 through 2014, I worked in the Rates and Regulatory Affairs department of Peoples Natural Gas as an analyst. My responsibilities as an analyst in the Rates and Regulatory Affairs department included the development and administration of the Universal Service Rider and preparation of the Universal Service Energy and Conservation Plan ("USECP"), as well as tariff filings, testimony preparation and other analytical projects. In 2014, I was promoted to Manager, Customer Relations for Peoples Natural Gas and was responsible for oversight of all low-income programming, including its Customer Assistance Program ("CAP"), Low Income Usage Reduction Program ("LIURP"), Emergency Repair Program, Hardship Fund, and

Customer Assistance, Referral and Evaluation Services ("CARES"). In addition to oversight of low-income programming, I was also responsible for compliance on customer related issues for Pennsylvania, West Virginia and Kentucky. I was promoted to Director, Customer Relations in 2016 and was subsequently promoted to Director, Community Assistance Programs in April of this year with responsibility for all regulated states under the Essential Utilities footprint, including Aqua PA. In this role, my oversight of low-income programming has expanded to include our water and wastewater entities. I retain responsibility for natural gas low-income programming and compliance across our natural gas footprint.

Q. Have you testified previously in any regulatory proceeding?

A. Yes. I have testified in hearings conducted by the Pennsylvania Public Utility Commission ("PUC" or "Commission") on formal complaints. I have also submitted direct and rebuttal testimony in base rate proceedings for Peoples Natural Gas.[1]

Q. What is the purpose of your direct testimony in this case?

A. In my current role, I provide leadership and guidance on low-income issues, including development and design of low-income programming for water and wastewater entities, such as Aqua PA. On January 24, 2020, the Commission approved the acquisition of the Peoples Companies by Essential Utilities, Inc., *f/k/a* Aqua America, Inc.[2] As part of the settlement agreement approved by the Commission,[3] a provision was included regarding Aqua PA's low-income customer assistance programming. *See Aqua-Peoples Settlement* at ¶ 108. In my testimony, I will describe our review of Aqua PA's current

[1] *See* Docket Nos. R-2010-2201702; R-2012-2285985.
[2] Docket Nos. A-2018-3006061, A-2018-3006062 and A-2018-3006063 (Order entered Jan. 24, 2020) ("*Aqua-Peoples Acquisition Order*").
[3] Docket Nos. A-2018-3006061, A-2018-3006062 and A-2018-3006063 (Joint Petition for Approval of Nonunanimous, Complete Settlement Among Most Parties dated June 26, 2019) ("*Aqua-Peoples Settlement*").

programming, the methodology used to develop enhanced programs and support for low-income households and lessons learned from the Peoples Companies' experience in low-income programming that will be utilized to assist Aqua PA water and wastewater customers.

Q. Please list the exhibits and filing requirements that you are sponsoring as a witness.

A. Exhibits RFB-1 and RFB-2 are attached to my testimony.

Q. Please share your understanding of the commitment related to low-income customer programs in the *Aqua-Peoples Settlement*.

A. Paragraph 108 of the *Aqua-Peoples Settlement* pertains to low-income programming for Aqua PA. It notes that, through the Helping Hand Collaborative process, Aqua PA was to consider development of a comprehensive universal service and conservation program. The items for evaluation included a customer assistance program, hardship fund, water conservation program, low-income service repair program and a comparable funding mechanism as utilized by energy utilities in the Commonwealth. Following this evaluation, Aqua PA would propose a recoverable universal service plan in its next base rate proceeding using input from the Helping Hand Collaborative and best practices from the Peoples Companies.

Q. Let's begin with the Customer Assistance Program component. What is a Customer Assistance Program?

A. A Customer Assistance Program is commonly known as a "CAP." A utility's CAP is developed with the goal of increasing the affordability of utility service for a low-income household. Affordability improvement methods can include reduced payments and reductions of arrearages.

Reduced payments are typically achieved through one of two methods: (1) discounting of current services; or (2) percentage of income payment plans ("PIP"). In the discounting model, a qualified customer will receive a discount on current utility charges. This can be a flat discount for all qualified participants, or the discounts can be tiered to provide higher discounts to those with the lowest income. Under the PIP model, a customer's monthly payment is based on their monthly income, rather than on their usage of utility services.

In addition to reducing current monthly payments through a discount or PIP, a CAP may also include methods for participants who enter the program with an arrearage to reduce the arrearage. Often, utility CAPs include a designated amount or percentage of arrearage that will be credited to the participant's account when a monthly payment is made. Not only do these arrearage crediting, or forgiveness, programs improve affordability by reducing overall balances, they also incent participants to make regular monthly payments.

Q. Does Aqua PA offer a CAP currently?

A. Aqua PA offers Helping Hand, which is a program designed to help limited-income customers with arrearages to reduce the amount they owe through regular monthly payments. For each timely payment made, participants receive a $25 credit towards their prior arrearage. However, because it does not directly address affordability of current charges through either a discount or PIP, it would not be considered a CAP program.

Q. The second item mentioned in the settlement commitment is a hardship fund. Does Aqua PA offer a hardship fund currently?

A. Yes. Customers with limited incomes can receive a grant from Helping Hand to reduce their unpaid balance.

Q. Two additional programs were noted in the settlement: Water Conservation and Repair Programs. Does Aqua PA offer these types of programs currently?

A. Aqua PA does offer a conservation program through Helping Hand. Currently, new participants to Helping Hand receive a conservation kit through the mail. Aqua PA does not have an Emergency Repair Program for low-income households.

Q. In your initial review of Aqua PA's existing programming, did you find opportunities to assist more low-income customers?

A. Yes. Helping Hand is a long-standing program that provides both a hardship grant component for those who face potential loss of service due to arrears, as well as a monthly arrearage reduction benefit of $25. These two components, *i.e.*, hardship and arrearage reduction, are important keys to maintaining affordable utility service. To further improve affordability, adding a monthly payment reduction component, such as a CAP discount model, can greatly benefit low-income households.

Helping Hand also provides conservation support through kits that can assist customers reduce their ongoing water usage, which will help control monthly bills. In addition to conservation measures, Aqua PA determined that it should also consider the negative impact of leaks that can occur. A leaking toilet, for example, can use a large amount of water if the leak is not resolved in a timely fashion. Low-income households often do not have the funds to make needed repairs and find themselves facing large

utility bills as a result. Adding an Emergency Repair Program can provide a valuable safety net for these households.

Q. You state that a discount CAP model may improve affordability for low-income customers. What factors did you consider in reaching this conclusion?

A. The Companies performed a needs assessment of the Aqua PA service territory to determine the level of need for low-income programming (Aqua PA Exhibit RFB-1). Census data by county was used to identify those households with incomes at or below 200% of Federal Poverty Level ("FPL") as the benchmark. A 200% FPL was utilized as this is the current eligibility guideline for Helping Hand. The Companies then included the number of residential households Aqua PA serves in each of those counties to determine the projected number of households that may have difficulty with utility bills.

Aqua PA then considered what "affordability" means in the context of water and wastewater service. The United States Environmental Protection Agency ("EPA"), more than 20 years ago, provided a guideline that average combined water and wastewater bills that were less than 4 to 4.5% of the median income of a household were considered affordable. However, the EPA's guideline did not consider the impact of water and wastewater bills for those living below median income. To gain more information on current trends in affordability determination, I reviewed the work of Roger Colton as commissioned by The Guardian. Mr. Colton studied 12 American cities in an effort to better understand the breadth and impacts of water poverty.[4] He used cities that have diverse populations, geography and poverty levels. Mr. Colton concluded that to be considered affordable, water and wastewater bills should not exceed 4% of a household's

[4] The Affordability of Water and Wastewater Service in Twelve U.S. Cities: A Study for The Guardian; Roger Colton, Fisher, Sheehan & Colton. June 2020.

monthly income and that for lower income levels, such as income below 49% FPL, bills should not exceed 3% of household income.

When we consider those living in poverty, basic needs such as rent, food and utilities can be difficult to manage. To increase the affordability of water and wastewater service for participants in Aqua PA's proposed program, the Companies are proposing a tiered structure that provides the largest benefit to those with the least income. This tiered structure is similar to the structure in place at the Peoples Companies. Three tiers set at 100% FPL, 150% FPL and 200% FPL are proposed in order to provide the highest level of discounts to those in the first tier and gradually reduce the discounts in the other tiers.

Q. Please describe the discounts proposed for participants in the proposed Aqua PA CAP program.

A. The proposed Aqua PA CAP program will be available to both water and wastewater customers. All participants will receive a discount towards their base facility customer charge. Based on income, some participants will also receive a discount on their consumption of the first 2,000 gallons. For a wastewater customer that is billed a flat rate, the discount for the unmetered charge would apply. Details on the proposed discounts are provided in Aqua Exhibit RFB-2.

Q. Will the bill discounts be the only benefit to CAP participants under this proposal?

A. No. Aqua PA recognizes that to best tackle household affordability, it should consider not only current bills, but arrearages participants may have as well. Therefore, the proposal includes retaining the Helping Hand arrearage benefit credit of $25 a month when timely CAP payments are made.

Q. Is the Aqua PA CAP program a replacement to Helping Hand? If so, how will Helping Hand participants be impacted?

A. Aqua PA's proposed CAP program is intended to build upon the successful aspects of Helping Hand by adding additional measures to improve overall affordability while implementing best practices of the Peoples Companies. It is Aqua PA's intent to provide outreach to current Helping Hand participants to encourage them to enroll in the new program.

Q. Another program component that you mentioned as a possible improvement to Helping Hand is an Emergency Repair Program. Please describe this program.

A. For a non-low-income homeowner, a leaking toilet or faucet means a call to a plumber to resolve the problem in a timely manner. However, low-income homeowners often do not have the funds available to manage even a small emergency such as a plumbing repair. As a result, minor leaks continue for a long time, wasting water and driving up water and wastewater bills. The higher bills can, in turn, cause more payment difficulty for the household. An Emergency Repair Program, similar to the program offered by the Peoples Companies for its low-income households that face gas line repairs and heating appliance failures, can be a critical safety net. With an Emergency Repair Program, low-income homeowners that contact Aqua PA about their bill and identify an ongoing leak can obtain assistance with the cost of the repair. Aqua PA is proposing a $100,000 annual budget for assistance that will include conservation kits to decrease overall water usage as well as an emergency component for those with leaks requiring repair.

Q. In addition to listing programs that should be considered, the *Aqua-Peoples Settlement* also mentioned a "comparable funding mechanism as utilized by energy utilities in the Commonwealth." Please describe this mechanism and the program costs that will be recovered through it.

A. Aqua PA proposes implementing a Universal Service Rider ("USR"), similar to the riders in place at the Peoples Companies and other energy utilities throughout the state, to recover the costs of programs from residential consumers. The following costs are proposed for inclusion in the rider:

- CAP discounts;
- CAP arrearage forgiveness benefits ($25 credit for timely payments made);
- CAP administration by third party; and
- Conservation and Emergency Repair Program ($100,000 annually).

More information regarding the rider is provided in the direct testimony of Erin Feeney (AP Statement No. 2).

Q. To your knowledge, what is the basis for this type of cost recovery method for CAP programs?

A. Title 52, Chapter 69 provides a Policy Statement on Customer Assistance Programs. Specifically, §69.266(b), states: "[i]n rate cases, parties may raise the issue of recovery of CAP costs, whether specifically or as part of universal service program costs in general, from all ratepayer classes." CAP programs are designed to support low-income households by increasing affordability and CAP cost recovery mechanisms, such as the

USR Aqua PA proposes in this case, are intended to properly recover the costs of both the benefit of the program to participants as well as the costs of offering such programs.

Q. The *Aqua-Peoples Settlement,* approved by the Commission, specifically mentions a "comparable funding mechanism as used by energy utilities in the Commonwealth." Can you describe in more detail why the Rider USR is an appropriate mechanism for Aqua PA's proposed programs?

A. Energy utilities in the Commonwealth have a long history of implementing riders, such as the proposed USR, to track and recover costs associated with universal service programs. Peoples Natural Gas received approval in its 2010 base rate case to implement such a rider. The rider Aqua PA proposes is very similar in nature to the rider used by Peoples for a number of reasons. Throughout the settlement commitments to the acquisition case, there was a general theme of sharing best practices throughout Aqua PA and Peoples. Peoples has implemented universal service programs that have been reviewed by independent evaluations and PUC audits for a number of years. The funding mechanism for its programs, is a rider that tracks actual costs for recovery. The use of the rider ensures that ratepayers are only responsible for actual costs of the program, rather than projected costs that may not come to fruition if enrollment is less than expected, for example.

Q. What enrollment assumptions did Aqua PA consider in planning for CAP enrollment and related costs under the proposed Aqua PA CAP?

A. Aqua PA's needs analysis provided an overview of the number of customers potentially eligible to participate in the program. However, based upon my experience at the Peoples Companies and the experience of other utilities, only a percentage of the income eligible

population typically participate in these types of programs. In order to project costs, Aqua PA assumed that 25% of the eligible population would participate in CAP. As a new program, Aqua PA further anticipates that enrollment will grow over time as it provides outreach and increases awareness of the program. To reflect this growth, Aqua PA anticipates that 10% of the eligible population would participate in the first year of the program growing to 25% by the third year of the program.

Q. The *Aqua-Peoples Settlement* commitment referenced using best practices of the Peoples Companies. Can you please provide some examples of these best practices?

A. As natural gas distribution companies in Pennsylvania, the Peoples Companies have well-established low-income programming that meet PUC requirements for energy utilities. The Peoples Companies' CAP program serves customers with incomes up to 200% FPL, similar to Aqua PA's Helping Hand program. Peoples CAP was historically a 3 tier PIP serving customers up to 150% FPL. In 2016, Peoples proposed an expansion of its program to serve the needs of customers between 151 and 200% FPL under a Pilot to its Universal Service and Energy Conservation Program ("USECP"). As a result, Peoples' program has 4 tiers classifying customers in the following groups: 0 to 50% FPL; 51 to 100% FPL; 101 to 150% FPL; and 151 to 200% FPL. The tier model was used to develop discounts for Aqua PA's proposed program as well. In order to streamline the tiers and ensure those with the lowest income received the most benefit, the Aqua proposal uses only 3 tiers: 0 to 100% FPL; 101 to 150% FPL and 151 to 200% FPL. The Peoples Companies also have a conservation program through LIURP and offers an Emergency Repair Program to serve those customers with immediate needs due to failure of a furnace, boiler or gas line. This Emergency Repair Program component is well

utilized at the Peoples Companies and Aqua PA believes a similar program will be very beneficial to Aqua PA's low-income homeowners.

Going forward, the best practices of the Peoples Companies that will be most critical to the success of Aqua PA's proposed CAP programs will be their practices related to outreach and education of consumers, and practices related to collaboration with social service agencies as well as other interested parties. An outreach and education plan that incorporates both broad messaging and targeted efforts will provide a comprehensive approach to enrolling customers into the CAP program. Broad messaging increases awareness to customers who may need the program or may know someone who does. Targeted efforts are designed to locate those who are most in need of the programs. Broad messaging at the Peoples Companies includes bill inserts and website information, while targeted efforts can include targeting school districts with a high percentage of free and reduced lunch participants for flyers and handouts. Collaboration with social service agencies and interested parties has been very beneficial to the Peoples Companies. The Peoples Companies' Universal Service Advisory Group ("USAG") meets quarterly and the input gained from these sessions has led to improved outreach materials, changes to customer communications and has increased awareness of the Peoples Companies' programs in the communities they serve. Building on the existing Helping Hand Collaborative by incorporating the Peoples Companies' model, Aqua PA can further its efforts in this area as well. Meetings can be held quarterly and provide not only an update on program participation, but further develop its collaborative nature through adding participation from local social service agencies and an increased focus on outreach activities.

Finally, the Peoples Companies use Dollar Energy Fund as its CAP administrator. Aqua PA is proposing to also use Dollar Energy Fund to administer the proposed Aqua PA CAP. Dollar Energy Fund provides a flexible enrollment model that allows for customers to participate in several ways. Customers can enroll online via their 'MyApp' online application, over the phone by speaking to an agent or at a local social service agency. This model will provide significant convenience and increase the likelihood that those most in need of CAP will be able to participate. The CAP administrator costs will be recovered through the USR, as is the case for the Peoples Companies.

Q. The *Aqua-Peoples Settlement* commitment also mentioned gaining input from the Helping Hand Collaborative. Was input from this group sought?

A. Yes. On May 19, 2021, Aqua PA provided an overview of its proposal to the Helping Hand Collaborative to seek input into its plans. The overview included the needs analysis, projected enrollment levels, proposed discounts, program designs and estimated costs. Participants noted the tiered benefits were an important part of the design by providing the highest amount of benefit to the most vulnerable. The group did not recommend any changes to the proposal at the time and Aqua PA looks forward to any input they may have on our proposal in this base rate case proceeding.

Q. Does this conclude your direct testimony?

A. Yes. I reserve the right to submit supplemental testimony if additional issues arise during the course of this proceeding. Thank you.

Needs Assessment – Aqua PA Customer Assistance Program

PUC PA Poverty Data

- Poverty levels by county; poverty levels shown for households, families and individuals.
- Source: 2015-2019 American Community Survey 5-year estimates – United States Census Bureau

Aqua PA Customer Base

- Active residential accounts as reflected in the customer billing system.

					Households at or below 200% FPL	
County	Aqua PA County Customers	Households in County (Census)	% Households Served by Aqua		Households in County (Census)	Estimate of Households Served by Aqua
Adams	426	39,345	1.1%		10,874	118
Berks	2,050	154,712	1.3%		56,133	744
Bradford	4,546	25,021	18.2%		10,034	1,823
Bucks	27,435	238,830	11.5%		48,023	5,517
Carbon	1,055	26,043	4.1%		9,011	365
Chester	69,769	190,980	36.5%		39,603	14,468
Clarion	67	16,021	0.4%		7,354	31
Clearfield	4,282	31,248	13.7%		13,434	1,841
Columbia	786	26,372	3.0%		10,783	321
Crawford	912	35,164	2.6%		14,930	387
Cumberland	322	99,804	0.3%		25,199	81
Delaware	131,473	207,257	63.4%		58,495	37,106
Forest	348	1,839	18.9%		855	162
Juniata	50	9,372	0.5%		3,996	21
Lackawanna	1,683	87,161	1.9%		34,444	665
Lawrence	583	37,055	1.6%		14,871	234
Lehigh	412	138,714	0.3%		50,090	149
Luzerne	7,038	128,660	5.5%		50,779	2,778
Mckean	399	17,147	2.3%		7,307	170
Mercer	15,115	46,340	32.6%		17,721	5,780
Monroe	2,375	57,098	4.2%		19,759	822
Montgomery	116,483	316,206	36.8%		61,825	22,775
Northampton	74	114,185	0.1%		31,624	20
Northumberland	13,392	39,075	34.3%		16,298	5,586
Philadelphia	19	601,337	0.0%		303,307	10
Pike	5,562	22,119	25.1%		6,649	1,672
Schuylkill	2,456	58,749	4.2%		23,208	970
Snyder	1,062	14,794	7.2%		5,487	394
Susquehanna	77	17,235	0.4%		6,409	29
Venango	609	22,050	2.8%		9,223	255
Warren	289	17,115	1.7%		6,869	116
Wayne	2,867	18,841	15.2%		7,032	1,070
Wyoming	1,031	10,790	9.6%		3,603	344
Total	415,047	5,053,106	8.2%			**106,823 Less Than 200% Poverty**

Aqua Customer Assistance Program (CAP) Benefits

WATER	WASTEWATER
Base Facility Customer Charge: Tiers 1-3: $0 **100% discount on fixed**	Base Facility Customer Charge: Tier 1: **75% discount on fixed** Tier 2: **65% discount on fixed** Tier 3: **50% discount on fixed**
Consumption Charge: **100% discount on consumption of first 2k gallons** for residential water customers at or below 100% FPL. **50% discount on consumption of first 2k gallons** for residential water customers with incomes between 101 and 150% FPL. **0% discount on consumption** for residential water customers with incomes between 151% and 200% FPL.	Consumption Charge: **100% discount on consumption of first 2k gallons** for residential water customers at or below 100% FPL. **50% discount on consumption of first 2k gallons** for residential water customers with incomes between 101 and 150% FPL. **0% discount on consumption** for residential water customers with incomes between 151 and 200% FPL.

VOLUME 16

Minimum Filing Requirements (A) through (F)

AQUA PENNSYLVANIA, INC. & AQUA PENNSYLVANIA WASTEWATER, INC.

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A. STATEMENT OF INCOME

MFR	Description
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SI4	Operating Income Claims
SI5	Rate Of Return

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

A. Statement of Income

SI1. Provide comparative operating statements for the historic test year and the immediately preceding 12 months showing increases and decreases between the two periods. These statements should supply detailed explanation of the causes of the major (greater than 15%) variances between the historic test year and preceding year by detailed account number. Limit the explanation to differences of $10,000 or greater.

A.

Please see the attached Schedule SI1-a for Water, Schedule SI1-b for Wastewater Base, Schedule SI1-c for Wastewater Limerick, Schedule SI1-d for Wastewater East Bradford, Schedule SI1-e for Wastewater Cheltenham, Schedule SI1-f for Wastewater East Norriton, Schedule SI1-g for Wastewater New Garden. East Norriton and New Garden were acquired after 03/31/220 and limited historical data is available for Cheltenham which was acquired late in 2019; therefore, the comparison of operating statements between the historic test year and the immediately preceding 12 months is not applicable to these divisions. Explanations are provided below for revenue and expenses that meet the variance criteria listed above:

Revenues

Water:

· 4616 - Bulk Water Revenues decrease is related to the loss of a large customer as a result of impacts attributed to COVID-19.

· 4607 - Availability charge revenues decreased because the availability charge was discontinued in May 2019.

· 4711 DSIC Charge Revenues increased due to Distribution System Improvement Charge rate increases effective April 1, 2020, July 1, 2020, October 1, 2020 and January 1, 2021; Docket No. M-2020-3019320, M-2020-3020466, M-2020-3022036, and M-2020-3023293.

Wastewater Base:

· Availability Charge WW - revenues decreased because the charge was discontinued in May 2019

· 5360 Other WW - revenues increased due to Distribution System Improvement Charge rate increases effective July 1, 2020, October 1, 2020 and January 1, 2021; Docket No. M-2020-3020493, M-2020-3022080, and M-2020-3023312.

Wastewater Limerick:

· 5360 Other WW - revenues increased due to an increase in developer main extension agreement administrative and inspection fees in 2021 (None in 2020 due to COVID-19)

Wastewater East Bradford:

· Commerical Revenue was down related to effects of COVID-19.

Expenses

Water:

· Acct. 604 the Employee Benefits increase reflects the difference of Pension and OPEB costs comparitively of Q1 2020 vs Q1 2021.

· Acct. 616 Purchased Power - Increase is the result of an increase in generation fuel costs (2020 was greater than 2019)

· Acct. 634 Management Fees - decreased because more mangement fees were allocated in 2020 as a result of the Peoples Gas Acquisition.

· Acct. 635 Lab Testing - Increased because of PFAS testing and an increase of testing in the White Haven and Shenango service areas.

· Acct. 642 Leases - decrease is the result of the expiration of leases in the mailroom and purchasing departments.

· Acct. 657 Insurance - Increased because the average general liability insurance expnse claims were greater in 2020 than in 2019.

· Acct. 660 Other - increased because customer communications & advertising increased in 2020 from 2019

· Acct. 666 Amortization of rate Case - Increase reflects the difference of a full year vs a partial year of 2018/2019 rate case costs.

· Acct. 675 Other - decrease is related to effects of COVID-19 with respect to office supplies, travel, and maintenance costs.

· Acct. 404 Employee Benefits - decreased because of a decrease in non-service costs for Pension & OPEB in 2020.

· Acct. 406 Amortization of UPAA - decreased because acquisitions were approved for amortization in the 2018 rate case.

Expenses

Wastewater Base:

· Acct. 704 Employee Benefits - decrease is attributable to the allocation of benefits expenses spread over more systems (acquisitions)

· Acct. 720 Supplies - Pumping equipment supplies and T&D maintenanace supplies increased in 2020 operations

· Acct. 733 OS Legal - the decrease reflects a reclass of general legal expenses and APWW from the Wastewater Base division to the Limerick, East Bradford, and East Norriton divisions.

· Acct. 735 OS Lab Testing - the increase is attributable to the startup of year 1 operations for the New Garden WW division (December 2020). Additionally, testing at the Treasure Lake WW system increased from 2020 to 2021.

· Acct. 750 Transportation - decreased because COVID-19 reduced travel comparitively between 2019 and 2020.

· Acct. 757 Insurance - Increased because general liability claims were up from 2019 to 2020.

· Acct. 758 Insurance - Decreased because Workers comp claims went down from 2019 to 2020.

· Acct. 770 Bad Debt - The increase is attributable to a bad debt expense write off for the Kidder Township wastewater.

· Acct. 406 Amortization of UPAA - the decrease is the result of acquisitions that were approved for amortization in the 2018 rate case.

Wastewater Limerick:

· Acct. 704 Employee Benefits - increased because the twelve months of operations ended 03/31/2020 do not reflect a full year of benefits allocation

· Acct. 711 Sludge - decrease is due to timing and potential impact of COVID-19 on operations

· Acct. 720 Supplies - decrease is due to timing and potential impact of COVID-19 on operations

· Acct. 734 Management Fees - increased because the twelve months of operations ended 03/31/2020 do not reflect a full year of management fees allocation.

· Acct. 736 OS Other - increased because the Building and Grounds expense increased in 2020 from 2019 and because of increases related to the second year of operations.

· Acct. 775 Other - decrease is attributable to decreases in licences and permits costs from 2019 to 2020, second year operations, and Misc A&G

Wastewater East Bradford:

· Acct. 734 Management Fees - increased because the twelve months of operations ended 03/31/2020 do not reflect a full year of management fees allocation.

· Acct. 736 OS Other - increased because of an increase of Q1 2021 expenses in comparison to Q1 2020

AQUA PENNSYLVANIA, INC.

FILING REQUIREMENTS
STATEMENT OF INCOME
REVENUE AND EXPENSE DETAIL ACCOUNTS

LINE NO.	Acct. No.	Account Title	PER BOOKS 3/31/20	PER BOOKS 3/31/21	VARIANCE $	VARIANCE %
	(1)	(2)	(3)	(4)	(5)	(6)
1	**Operating Revenue**					
2		--Metered Sales--				
3	4611	Residential	$ 294,866,562	$ 320,789,597	$ 25,923,034	8.8%
4	4612	Commercial	108,256,230	101,030,688	(7,225,542)	-6.7%
5	4613	Industrial	19,205,473	18,364,072	(841,401)	-4.4%
6	4614	Public	9,247,393	7,973,416	(1,273,977)	-13.8%
7	4616	Bulk Water	201,309	145,369	(55,940)	-27.8%
8	4620	Private Fire Protection	12,281,593	13,021,628	740,035	6.0%
9	4660	Sales to Water Utilities	2,486,537	2,850,332	363,796	14.6%
10						
11		Total Metered Sales	$ 446,545,097	$ 464,175,101	$ 17,630,004	3.9%
12						
13		--Other--				
14	4601	Unmetered	$ 27,743	$ 31,336	$ 3,593	13.0%
15	4607	Availability Charge	11,965	-	(11,965)	-100.0%
16	4621	Public Fire Protection	6,391,104	6,509,852	118,748	1.9%
17	4622	Private Fire Protection	2,041,550	2,083,665	42,115	2.1%
18						
19		Total Sales to General Customers	$ 455,017,460	$ 472,799,955	$ 17,782,495	3.9%
20						
21		--Other Water Revenue--				
22	471	Miscellaneous Service Revenue	$ 5,698,811	$ 8,617,270	$ 2,918,459	51.2%
23						
24		Total Other Water Revenues	$ 5,698,811	$ 8,617,270	$ 2,918,459	51.2%
25						
26		Total Operating Revenue	$ 460,716,270	$ 481,417,225	$ 20,700,954	4.5%

AQUA PENNSYLVANIA, INC.

FILING REQUIREMENTS
STATEMENT OF INCOME
REVENUE AND EXPENSE DETAIL ACCOUNTS

LINE NO.	Acct. No.	Account Title	PER BOOKS 3/31/20	PER BOOKS 3/31/21	VARIANCE $	VARIANCE %
	(1)	(2)	(3)	(4)	(5)	(6)
27						
28	**Operating Expense**					
29						
30	601	Labor	$ 29,278,134	$ 30,248,082	$ 969,947	3.3%
31	603	Labor	2,870,693	3,267,040	396,346	13.8%
32	604	Employee Benefits	17,975,570	20,952,571	2,977,001	16.6%
33	610	Purchased Water	4,968,205	4,791,932	(176,274)	-3.5%
34	615	Purchased Power	9,795,242	9,048,554	(746,688)	-7.6%
35	616	Purchased Power	245,680	330,890	85,209	34.7%
36	618	Chemicals	5,166,580	5,136,752	(29,829)	-0.6%
37	620	Supplies	2,324,469	2,510,342	185,872	8.0%
38	631	OS Engineer	143,993	157,889	13,896	9.7%
39	632	OS Accounting	774,098	702,666	(71,433)	-9.2%
40	633	OS Legal	597,468	641,511	44,043	7.4%
41	634	Management Fees	23,410,128	17,186,644	(6,223,484)	-26.6%
42	635	OS Lab Testing	187,604	292,219	104,615	55.8%
43	636	OS Other	18,406,261	16,849,868	(1,556,393)	-8.5%
44	641	Leases	514,434	517,198	2,764	0.5%
45	642	Leases	82,698	42,676	(40,022)	-48.4%
46	650	Transportation	1,740,018	1,596,243	(143,775)	-8.3%
47	656	Insurance	230,619	245,055	14,436	6.3%
48	657	Insurance	2,405,389	3,099,817	694,428	28.9%
49	658	Insurance	1,251,653	1,242,300	(9,353)	-0.7%
50	659	Insurance	1,389,860	1,359,289	(30,571)	-2.2%
51	660	Other	80,436	213,232	132,795	165.1%
52	666	Amortization of Rate Case	397,046	476,456	79,409	20.0%

AQUA PENNSYLVANIA, INC.

FILING REQUIREMENTS
STATEMENT OF INCOME
REVENUE AND EXPENSE DETAIL ACCOUNTS

LINE NO.	Acct. No.	Account Title	PER BOOKS 3/31/20	PER BOOKS 3/31/21	VARIANCE $	VARIANCE %
	(1)	(2)	(3)	(4)	(5)	(6)
53	670	Bad Debt	2,344,415	2,450,534	106,119	4.5%
54	675	Other	3,303,723	2,762,444	(541,279)	-16.4%
55	676	Other	(10,805,019)	(11,088,871)	(283,852)	2.6%
56	404	Employee Benefits	2,422,882	(1,380,095)	(3,802,977)	-157.0%
57	406	Amortization of UPAA	(91,845)	92,889	184,734	-201.1%
58						
59		Total Operating Expenses	$ 121,410,436	$ 113,746,122	$ (7,664,314)	-6.3%

AQUA PENNSYLVANIA WASTEWATER, INC. - BASE

FILING REQUIREMENTS
STATEMENT OF INCOME
REVENUE AND EXPENSE DETAIL ACCOUNTS

LINE NO.	Acct. No.	Account Title	PER BOOKS 3/31/20	PER BOOKS 3/31/21	VARIANCE $	VARIANCE %
	(1)	(2)	(3)	(4)	(5)	(6)
1	**Operating Revenue**					
2						
3		Residential	$ 11,904,685	$ 12,885,455	$ 980,770	8.2%
4		Commercial	4,000,899	3,986,994	(13,905)	-0.3%
5		Industrial	635	709	74	11.7%
6		Public Authority	1,226,725	1,229,007		
7		Other System Misc	-	-		
8		Availability Charge WW	22,056	-	(22,056)	-100.0%
9						
10		Total Sales to General Customers	$ 17,155,000	$ 18,102,166	$ 944,884	5.5%
11						
12		Other Wastewater Revenues:				
13	5320	Forfeited Discounts	27,918	23,947	(3,971)	-14.2%
14	5360	Other WW Revenues	93,273	209,402	116,129	124.5%
15		Sub-Total	$ 121,191	$ 233,349	$ 112,158	92.5%
16						
17		Total Operating Revenue	$ 17,276,191	$ 18,335,514	$ 1,057,041	6.1%
18						
19	**Operating Expense**					
20						
21	701	Labor	$ 1,782,141	$ 1,902,527	$ 120,386	6.8%
22	704	Employee Benefits	1,266,492	1,037,218	(229,274)	-18.1%
23	710	Purchased Wastewater	773,256	807,330	34,074	4.4%
24	711	Sludge	999,148	897,917	(101,230)	-10.1%
25	715	Purchased Power	1,053,524	898,757	(154,767)	-14.7%
26	716	Purchased Power	58,115	59,863	1,748	3.0%
27	718	Chemicals	550,095	479,713	(70,381)	-12.8%
28	720	Supplies	100,169	132,749	32,579	32.5%
29	732	OS Accounting	36,861	36,046	(816)	-2.2%
30	733	OS Legal	10,400	(7,565)	(17,965)	-172.7%
31	734	Management Fees	815,257	835,039	19,781	2.4%

AQUA PENNSYLVANIA WASTEWATER, INC. - BASE

FILING REQUIREMENTS
STATEMENT OF INCOME
REVENUE AND EXPENSE DETAIL ACCOUNTS

LINE NO.	Acct. No.	Account Title	PER BOOKS 3/31/20	PER BOOKS 3/31/21	VARIANCE $	VARIANCE %
	(1)	(2)	(3)	(4)	(5)	(6)
32	735	OS Lab Testing	352,437	409,718	57,281	16.3%
33	736	OS Other	2,701,201	2,654,124	(47,076)	-1.7%
34	741	Leases	73,162	78,691	5,528	7.6%
35	750	Transportation	131,250	47,792	(83,458)	-63.6%
36	757	Insurance	10,289	26,580	16,291	158.3%
37	758	Insurance	28,449	3,390	(25,059)	-88.1%
38	759	Insurance	10,099	15,487	5,388	53.4%
39	760	Other	212	-	(212)	-100.0%
40	766	Amortization of Rate Case	18,875	22,649	3,775	20.0%
41	770	Bad Debt	191,032	418,817	227,785	119.2%
42	775	Other	250,212	260,794	10,582	4.2%
43	406	Amortization of UPAA	(4,198,514)	(1,155,917)	3,042,597	-72.5%
44						
45		Total Operating Expenses	$ 7,014,161	$ 9,861,717	$ 2,847,556	40.6%

AQUA PENNSYLVANIA WASTEWATER, INC. - LIMERICK

FILING REQUIREMENTS
STATEMENT OF INCOME
REVENUE AND EXPENSE DETAIL ACCOUNTS

LINE NO.	Acct. No.	Account Title	PER BOOKS 3/31/20	PER BOOKS 3/31/21	VARIANCE $	VARIANCE %
	(1)	(2)	(3)	(4)	(5)	(6)
1	**Operating Revenue**					
2						
3		Residential	$ 3,104,437	$ 3,197,637	$ 93,201	3.0%
4		Commercial	628,534	578,377	(50,157)	-8.0%
5		Public Authority	24,157	10,081		
6		Other System Misc	-	-		
7						
8		Total Sales to General Customers	$ 3,757,128	$ 3,786,095	$ 43,044	1.1%
9						
10		Other Wastewater Revenues:				
11	5320	Forfeited Discounts	7,358	8,788	1,429	19.4%
12	5360	Other WW Revenues	140	48,181	48,041	34315.3%
13		Sub-Total	$ 7,498	$ 56,969	$ 49,471	659.7%
14						
15		Total Operating Revenue	$ 3,764,626	$ 3,843,065	$ 92,514	2.5%
16						
17	**Operating Expense**					
18						
19	701	Labor	$ 424,181	$ 432,137	$ 7,956	1.9%
20	704	Employee Benefits	67,168	228,474	161,306	240.2%
21	710	Purchased Wastewater	47,315	47,640	325	0.7%
22	711	Sludge	161,618	131,764	(29,854)	-18.5%
23	715	Purchased Power	261,767	266,917	5,150	2.0%
24	716	Purchased Power	-	3,059	3,059	#DIV/0!
25	718	Chemicals	18,527	16,058	(2,469)	-13.3%
26	720	Supplies	11,904	31,098	19,194	161.2%
27	732	OS Accounting	2,556	9,189	6,633	259.5%
28	733	OS Legal	725	150	(575)	-79.3%

AQUA PENNSYLVANIA WASTEWATER, INC. - LIMERICK

FILING REQUIREMENTS
STATEMENT OF INCOME
REVENUE AND EXPENSE DETAIL ACCOUNTS

LINE NO.	Acct. No.	Account Title	PER BOOKS 3/31/20	PER BOOKS 3/31/21	VARIANCE $	VARIANCE %
	(1)	(2)	(3)	(4)	(5)	(6)
29	734	Management Fees	62,869	218,247	155,378	247.1%
30	735	OS Lab Testing	49,633	56,309	6,676	13.5%
31	736	OS Other	190,450	336,082	145,632	76.5%
32	757	Insurance	1,306	6,954	5,649	432.6%
33	758	Insurance	208	887	679	326.4%
34	759	Insurance	1,054	4,049	2,995	284.2%
35	770	Bad Debt	4,586	4,396	(190)	-4.2%
36	775	Other	108,352	50,451	(57,901)	-53.4%
37						
38		Total Operating Expenses	$ 1,414,218	$ 1,843,860	$ 429,642	30.4%

AQUA PENNSYLVANIA WASTEWATER, INC. - EAST BRADFORD

FILING REQUIREMENTS
STATEMENT OF INCOME
REVENUE AND EXPENSE DETAIL ACCOUNTS

LINE NO.	Acct. No.	Account Title	PER BOOKS 3/31/20	PER BOOKS 3/31/21	VARIANCE $	VARIANCE %
	(1)	(2)	(3)	(4)	(5)	(6)
1	**Operating Revenue**					
2						
3		Residential	$ 843,382	$ 837,932	$ (5,450)	-0.6%
4		Commercial	198,511	124,873	(73,638)	-37.1%
5		Public Authority	5,327	1,564		
6		Other System Misc	-	-		
7						
8		Total Sales to General Customers	$ 1,047,219	$ 964,369	$ (79,088)	-7.6%
9						
10		Other Wastewater Revenues:				
11	5320	Forfeited Discounts	910	853	(57)	-6.3%
12	5360	Other WW Revenues	-	12,443	12,443	#DIV/0!
13		Sub-Total	$ 910	$ 13,296	$ 12,386	1360.9%
14						
15		Total Operating Revenue	$ 1,048,130	$ 977,666	$ (66,702)	-6.4%
16						
17	**Operating Expense**					
18						
19	701	Labor	$ -	$ 142	$ 142	#DIV/0!
20	710	Purchased Wastewater	906,707	791,040	(115,667)	-12.8%
21	715	Purchased Power	13,461	12,199	(1,262)	-9.4%
22	720	Supplies	3,411	182	(3,229)	-94.7%
23	732	OS Accounting	568	2,033	1,464	257.6%
24	733	OS Legal	1,485	4,893	3,409	229.6%
25	734	Management Fees	13,982	48,268	34,286	245.2%
26	736	OS Other	148,111	178,160	30,049	20.3%

AQUA PENNSYLVANIA WASTEWATER, INC. - EAST BRADFORD

FILING REQUIREMENTS
STATEMENT OF INCOME
REVENUE AND EXPENSE DETAIL ACCOUNTS

LINE NO.	Acct. No.	Account Title	PER BOOKS 3/31/20	PER BOOKS 3/31/21	VARIANCE $	VARIANCE %
	(1)	(2)	(3)	(4)	(5)	(6)
27	757	Insurance	290	1,536	1,246	429.1%
28	758	Insurance	46	196	150	323.9%
29	759	Insurance	234	895	661	282.1%
30	770	Bad Debt	668	340	(329)	-49.2%
31	775	Other	2,333	3,110	777	33.3%
32						
33		Total Operating Expenses	$ 1,091,297	$ 1,042,993	$ (48,304)	-4.4%

AQUA PENNSYLVANIA WASTEWATER, INC. - CHELTENHAM

FILING REQUIREMENTS
STATEMENT OF INCOME
REVENUE AND EXPENSE DETAIL ACCOUNTS

LINE NO.	Acct. No.	Account Title	PER BOOKS 3/31/20	PER BOOKS 3/31/21	VARIANCE $	VARIANCE %
	(1)	(2)	(3)	(4)	(5)	(6)
1	**Operating Revenue**					
2						
3		Residential	$ 1,298,274	$ 4,438,848	$ 3,140,575	241.9%
4		Commercial	613,354	2,779,408	2,166,054	353.1%
5		Industrial	1,095	2,749	1,654	151.1%
6		Public Authority	12,898	47,532		
7		Other System Misc	-	-		
8						
9		Total Sales to General Customers	$ 1,925,621	$ 7,268,537	$ 5,308,283	275.7%
10						
11		Other Wastewater Revenues:				
12	5320	Forfeited Discounts	1,687	20,377	18,691	1108.2%
13	5360	Other WW Revenues	-	(7)	(7)	#DIV/0!
14		Sub-Total	$ 1,687	$ 20,370	$ 18,684	1107.8%
15						
16		Total Operating Revenue	$ 1,927,307	$ 7,288,908	$ 5,326,967	276.4%
17						
18	**Operating Expense**					
19						
20	701	Labor	$ 101,315	$ 324,493	$ 223,177	220.3%
21	704	Employee Benefits	52,776	173,444	120,668	228.6%
22	710	Purchased Wastewater	757,704	2,436,358	1,678,655	221.5%
23	720	Supplies	12,755	8,030	(4,725)	-37.0%
24	732	OS Accounting	4,514	16,203	11,689	258.9%
25	734	Management Fees	111,037	384,814	273,777	246.6%
26	736	OS Other	72,581	161,299	88,718	122.2%

AQUA PENNSYLVANIA WASTEWATER, INC. - CHELTENHAM

FILING REQUIREMENTS
STATEMENT OF INCOME
REVENUE AND EXPENSE DETAIL ACCOUNTS

LINE NO.	Acct. No.	Account Title	PER BOOKS 3/31/20	PER BOOKS 3/31/21	VARIANCE $	VARIANCE %
	(1)	(2)	(3)	(4)	(5)	(6)
27	741	Leases	15,173	36,751	21,579	142.2%
28	750	Transportation	35	27	(8)	-22.4%
29	757	Insurance	2,306	12,246	9,940	431.0%
30	758	Insurance	367	1,563	1,195	325.5%
31	759	Insurance	1,861	7,137	5,276	283.5%
32	770	Bad Debt	243	9,886	9,643	3965.9%
33	775	Other	2,512	4,184	1,672	66.6%
34						
35		Total Operating Expenses	$ 1,135,179	$ 3,576,436	$ 2,441,257	215.1%

AQUA PENNSYLVANIA WASTEWATER, INC. - EAST NORRITON

FILING REQUIREMENTS
STATEMENT OF INCOME
REVENUE AND EXPENSE DETAIL ACCOUNTS

LINE NO.	Acct. No.	Account Title	PER BOOKS 3/31/20	PER BOOKS 3/31/21	VARIANCE $	VARIANCE %
	(1)	(2)	(3)	(4)	(5)	(6)
1	**Operating Revenue**					
2						
3		Residential	$ -	$ 1,640,926	$ 1,640,926	#DIV/0!
4		Commercial	-	623,534	623,534	#DIV/0!
5		Public Authority	-	-		
6		Other System Misc	-	-		
7						
8		Total Sales to General Customers	$ -	$ 2,264,460	$ 2,264,460	#DIV/0!
9						
10		Other Wastewater Revenues:				
11	5320	Forfeited Discounts	-	7,355	7,355	#DIV/0!
12	5360	Other WW Revenues	-	77	77	#DIV/0!
13		Sub-Total	$ -	$ 7,431	$ 7,431	#DIV/0!
14						
15		Total Operating Revenue	$ -	$ 2,271,891	$ 2,271,891	#DIV/0!
16						
17	**Operating Expense**					
18						
19	701	Labor	$ -	$ 120,614	$ 120,614	#DIV/0!
20	704	Employee Benefits	-	61,155	61,155	#DIV/0!
21	710	Purchased Wastewater	-	1,218,074	1,218,074	#DIV/0!
22	715	Purchased Power	-	110,623	110,623	#DIV/0!
23	720	Supplies	-	2,151	2,151	#DIV/0!
24	732	OS Accounting	-	5,830	5,830	#DIV/0!
25	733	OS Legal	40,893	(40,893)	(81,785)	-200.0%
26	734	Management Fees	-	145,141	145,141	#DIV/0!

AQUA PENNSYLVANIA WASTEWATER, INC. - EAST NORRITON

FILING REQUIREMENTS
STATEMENT OF INCOME
REVENUE AND EXPENSE DETAIL ACCOUNTS

LINE NO.	Acct. No.	Account Title	PER BOOKS 3/31/20	PER BOOKS 3/31/21	VARIANCE $	VARIANCE %
	(1)	(2)	(3)	(4)	(5)	(6)
27	736	OS Other	-	64,777	64,777	#DIV/0!
28	757	Insurance	-	4,959	4,959	#DIV/0!
29	758	Insurance	-	596	596	#DIV/0!
30	759	Insurance	-	2,632	2,632	#DIV/0!
31	770	Bad Debt	-	1,559	1,559	#DIV/0!
32	775	Other	-	7,453	7,453	#DIV/0!
33						
34		Total Operating Expenses	$ 40,893	$ 1,704,671	$ 1,663,778	4068.7%

AQUA PENNSYLVANIA WASTEWATER, INC. - NEW GARDEN

FILING REQUIREMENTS
STATEMENT OF INCOME
REVENUE AND EXPENSE DETAIL ACCOUNTS

LINE NO.	Acct. No.	Account Title	PER BOOKS 3/31/20	PER BOOKS 3/31/21	VARIANCE $	VARIANCE %
	(1)	(2)	(3)	(4)	(5)	(6)
1	**Operating Revenue**					
2						
3		Residential	$ -	$ 646,205	$ 646,205	#DIV/0!
4		Commercial	-	249,335	249,335	#DIV/0!
5		Public Authority	-	-		
6		Other System Misc	-	-		
7						
8		Total Sales to General Customers	$ -	$ 895,540	$ 895,540	#DIV/0!
9						
10		Other Wastewater Revenues:				
11						
12		Total Operating Revenue	$ -	$ 895,540	$ 895,540	#DIV/0!
13						
14	**Operating Expense**					
15						
16	701	Labor	$ -	$ 10,607	$ 10,607	#DIV/0!
17	710	Purchased Wastewater	-	249,695	249,695	#DIV/0!
18	715	Purchased Power	-	30,750	30,750	#DIV/0!
19	716	Purchased Power	-	203	203	#DIV/0!
20	718	Chemicals	-	357	357	#DIV/0!
21	720	Supplies	-	4,988	4,988	#DIV/0!
22	732	OS Accounting	-	779	779	#DIV/0!
23	734	Management Fees	-	18,485	18,485	#DIV/0!
24	735	OS Lab Testing	-	670	670	#DIV/0!
25	736	OS Other	-	66,073	66,073	#DIV/0!
26	757	Insurance	-	1,159	1,159	#DIV/0!

AQUA PENNSYLVANIA WASTEWATER, INC. - NEW GARDEN

FILING REQUIREMENTS
STATEMENT OF INCOME
REVENUE AND EXPENSE DETAIL ACCOUNTS

LINE NO.	Acct. No.	Account Title	PER BOOKS 3/31/20	PER BOOKS 3/31/21	VARIANCE $	VARIANCE %
	(1)	(2)	(3)	(4)	(5)	(6)
27	758	Insurance	-	108	108	#DIV/0!
28	759	Insurance	-	392	392	#DIV/0!
29	770	Bad Debt	-	148	148	#DIV/0!
30	775	Other	-	29	29	#DIV/0!
31						
32		Total Operating Expenses	$ -	$ 384,441	$ 384,441	#DIV/0!

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

A. Statement of Income

SI2. Prepare an income statement for the various time frames of the rate proceeding including:

Column

1—Book recorded income statement for the test year.

2—Adjustments to book recorded income statement to annualize and normalize under present rates.

3—Income statement under present rates after adjustments in Col. 2.

4—Adjustments to Col. 3 for revenue increase requested.

5—Income statement under proposed rates.

A. Please refer to Exhibit 1-A, Schedule A-1 for water and Exhibits 1-B through 1-G, Schedule A-1 for wastewater.

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

A. Statement of Income

SI3. If a company has separate operating divisions, an income statement must be shown for each division, plus an income statement for the company as a whole.

A. Please refer to Exhibit 1-A, Schedule A-1 for water and Exhibits 1-B through 1-G, Schedule A-1 for wastewater.

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

A. Statement of Income

SI4. Provide Operating Income claims under:

a. Present rates.

b. Pro forma present rates (annualized & normalized).

c. Proposed rates (annualized & normalized).

A. Please refer to Exhibit 1-A, Schedule A-1 for water and Exhibits 1-B through 1-G, Schedule A-1 for wastewater.

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

A. Statement of Income

SI5. Provide Rate of Return on Original Cost under:

a. Present rates.

b. Pro forma present rates.

c. Proposed rates.

A. Please refer to Exhibit 1-A, Schedule A-4 for water and Exhibits 1-B through 1-G, Schedule A-4 for wastewater.

AQUA PENNSYLVANIA, INC. & AQUA PENNSYLVANIA WASTEWATER, INC.

TABLE OF CONTENTS TO MINIMUM FILING REQUIREMENTS
B. OPERATING REVENUES

MFR	Description
OR1	Operating Revenue Summary - Historic & Preceding
OR2	Operating Revenue Summary - Historic with Specific Information
OR3	Tariff Rates - Present and Proposed
OR4	Consumption Analysis
OR5	Accrued Revenues
OR6	Miscellaneous Water Revenues
OR7	Customers Added Or Lost
OR8	Number of Customers & Consumption
OR9	Number of Customers & Consumption
OR10	Private & Public Fire Protection
OR11	Sales For Resale
OR12	10 Largest Customers
OR13	10 Largest Sale For Resale

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

B. Operating Revenues

OR1. Prepare a summary of operating revenues for the historic test year and the year preceding the historic test year, providing the following information:

a. For each classification of customers:

(i) Number of customers as of year-end.

(ii) Gallons sold.

(iii) Revenues.

b. Customers' penalties and miscellaneous water revenues.

A. Please refer to Schedules A-2 and B-2 of Exhibit 1-A for water and Schedules A-2 and B-2 of Exhibit 1-B through 1-G for wastewater and to the direct testimony of Constance E. Heppenstall and the accompanying Exhibit 5-A for water, Exhibit 5-B for wastewater for the above operating revenue filing requirements. No bill analysis was performed for the year prior to the historic test year on a Company wide basis.

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

B. Operating Revenues

OR2. Prepare a summary of operating revenues for the historic test year, providing the following information:

a. For each classification of customers and for customers' penalties and miscellaneous water or wastewater revenues:

(i) Revenues.

(ii) Annualizing and normalizing adjustments to arrive at adjusted operating revenues for ratemaking.

(iii) Proposed increase in operating revenues.

(iv) Percent increase in operating revenues.

(v) Operating revenues under proposed rates.

A. Please refer to Schedules B-1 through B-10 of Exhibit 1-A for water.
Refer to Schedules B-1 through B-8 of Exhibit 1-B for Wastewater Base, which excludes Limerick, East Bradford, Cheltenham, East Norriton, and New Garden.
Refer to Schedules B-1 through B-5 of Exhibits 1-C through 1-G for Limerick, East Bradford, Cheltenham, East Norriton and New Garden.
Additionally, refer to the direct testimony of Constance E. Heppenstall and the accompanying Exhibit 5-A for water, Exhibit 5-B for wastewater for the above operating revenue filing requirements.

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

B. Operating Revenues

OR3.

Provide a schedule of present and proposed tariff rates showing dollar change and percent of change by block. Provide increases to customers at various monthly uses (each 5,000 gallon consumption increment) showing billings at existing and proposed rates. Provide also an explanation of any change in block structure and the reason therefore. Provide a copy of the proposed tariff or tariff supplement on a red line basis, to easily identify any changes.

A.

Please refer Exhibit 5-A for water, Exhibit 5-B for wastewater, and to the attached schedule of present and proposed tariff rates and notes showing dollar and block changes.

Please refer to Original Tariff Water-PA P.U.C. No. 3 as filed for Aqua Pennsylvania, Inc.

Please refer to Original Tariff Sewer-PA P.U.C. No. 3 as filed for Aqua Pennsylvania Wastewater, Inc.

Aqua Pennsylvania, Inc.
2021 Rate Case
Comparative Schedule of Present and Proposed Rates
Main Division

Minimum Charges:

Size	Present Rates Per Month Amount ($)	Present Rates Per Month Gallon Allowance	Proposed Rates Per Month Amount ($)	Proposed Rates Per Month Gallon Allowance
5/8"	18.00	0	22.40	0
3/4"	30.90	0	38.50	0
1"	52.50	0	65.30	0
1 1/2"	101.10	0	125.80	0
2"	143.90	0	179.10	0
3"	289.00	0	360.00	0
4"	470.00	0	585.00	0
6"	970.00	0	1,207.00	0
8"	1,697.00	0	2,112.00	0
10"	2,508.00	0	3,121.00	0
12"	3,037.50	0	3,780.00	0
Flat Rate Service	65.52		83.00	

Consumption Charges:

Class	Present Rates Per Month Amount ($) per thousand gallons	Present Rates Per Month Gallon Allowance	Proposed Rates Per Month Amount ($) per thousand gallons	Proposed Rates Per Month Gallon Allowance
Residential	10.649	Up to 2,000 Gallons	13.490	Up to 2,000 Gallons
	12.608	Over 2,000 Gallons	15.971	Over 2,000 Gallons
Commercial	11.900	Up to 10,000 Gallons	14.814	Up to 10,000 Gallons
	10.455	Next 23,300 Gallons	13.015	Next 23,300 Gallons
	8.673	Next 300,000 Gallons	10.798	Next 300,000 Gallons
	7.938	Over 333,300 Gallons	9.883	Over 333,300 Gallons
Public	11.900	Up to 10,000 Gallons	14.814	Up to 10,000 Gallons
	10.455	Next 23,300 Gallons	13.015	Next 23,300 Gallons
	8.573	Next 300,000 Gallons	10.674	Next 300,000 Gallons
	7.847	Over 333,300 Gallons	9.769	Over 333,300 Gallons
Industrial	11.900	Up to 10,000 Gallons	14.814	Up to 10,000 Gallons
	10.455	Next 23,300 Gallons	13.015	Next 23,300 Gallons
	8.673	Next 300,000 Gallons	10.798	Next 300,000 Gallons
	7.938	Next 3,000,000 Gallons	9.883	Next 3,000,000 Gallons
	7.455	Next 6,666,700 Gallons	9.866	Next 6,666,700 Gallons
	5.963	Over 10,000,000 Gallons	7.892	Over 10,000,000 Gallons
Other Water Utilities	11.900	0	14.814	0
Tank Sales	11.900	0	14.814	0
Masury Customers	1.94158	0	2.32000	0

Fire Service Charges:

Service	Present Rates Per Month Amount ($)	Present Rates Per Month Gallon Allowance	Proposed Rates Per Month Amount ($)	Proposed Rates Per Month Gallon Allowance
Hydrants				
Public Fire Hydrants - Ariana, B&E, Bradford Glen, Flying Hills, Grandstaff, Hatboro, Hawley, LaReserve, Locust, Malvern, Midway Manor, Monroe Manor, Roaring Creek, Rolling Green, Schuylkill, Shenango, Shickshinny Lake, Susquehanna, Tafton, Uwchlan, West Whiteland, Waymart, White Rock, and White Haven	25.860		31.150	
Public Fire Hydrants - Outside West Chester Borough (existing)	25.860		31.150	
Public Fire Hydrants - Outside West Chester Borough (new or replacement)	25.860		31.150	
Public Fire Hydrants - Media (<6" connection or any new or replacement)	25.860		31.150	
Public Fire Hydrants - Media (=>6")	34.000		34.000	
Public Fire Hydrants - Outside Bristol Township	21.300		29.800	
Public Fire Hydrants - Inside Bristol Township	25.860		31.150	
Public Fire Hydrants	25.860		31.150	
New Public Hydrants	25.860		31.150	
Private Fire Hydrants	46.000		54.650	
Private Fire Hydrants - Ariana, Shickshinny, Waymart, White Rock and Woodloch Pines	46.000		54.650	
Qualified Private Fire Hydrants	26.000		31.500	
Metered Fire Connection Size				
1"	6.000	0	7.600	0
1 1/2"	13.800	0	17.400	0
2"	34.100	0	43.000	0
3"	55.400	0	69.800	0
4"	93.700	0	118.100	0
6"	206.400	0	260.100	0
8"	360.100	0	453.700	0
10"	548.300	0	690.900	0
12"	1,519.000	0	1,913.900	0
Consumption Rate per Thousand Gallons	12.490		14.814	

Aqua Pennsylvania, Inc.
2021 Rate Case
Comparison of Customer Bills
Main Division

Monthly Consumption in Gallons	Monthly Rates Present	Monthly Rates Proposed	Increase $/Month	Increase $/Day	Increase Percent
Residential 5/8"					
0	19.35	22.40	3.05	0.10	15.8%
1,000	30.80	35.89	5.09	0.17	16.5%
2,000	42.25	49.38	7.13	0.24	16.9%
3,000	55.80	65.35	9.55	0.32	17.1%
4,000	69.35	81.32	11.97	0.40	17.3%
5,000	82.91	97.29	14.39	0.48	17.4%
6,000	96.46	113.26	16.80	0.56	17.4%
7,000	110.01	129.24	19.22	0.64	17.5%
8,000	123.57	145.21	21.64	0.72	17.5%
9,000	137.12	161.18	24.06	0.80	17.5%
10,000	150.67	177.15	26.47	0.88	17.6%
Residential 5/8"					
4,000	69.35	81.32	11.97	0.40	17.3%
Commercial 5/8"					
33,900	414.74	480.27	65.53	2.18	15.8%
Industrial 5/8"					
201,400	1,976.42	2,288.93	312.51	10.42	15.8%

Aqua Pennsylvania, Inc.
2021 Rate Case
Comparative Schedule of Present and Proposed Rates
Clarendon Water Division

Minimum Charges:

Size	Present Rates Per Month Amount ($)	Gallon Allowance	Proposed Rates Per Month Amount ($)	Gallon Allowance
5/8"	18.00	0	22.40	0
3/4"	30.90	0	38.50	0
1"	52.50	0	65.30	0
1 1/2"	101.10	0	125.80	0
2"	143.90	0	179.10	0
3"	289.00	0	360.00	0
4"	470.00	0	585.00	0
6"	970.00	0	1,207.00	0
8"	1,697.00	0	2,112.00	0
10"	2,508.00	0	3,121.00	0

Consumption Charges:

Class	Present Rates Per Month Amount ($) per thousand gallons	Gallon Allowance	Proposed Rates Per Month Amount ($) per thousand gallons	Gallon Allowance
Residential	10.649	Up to 2,000 Gallons	13.490	Up to 2,000 Gallons
	12.608	Over 2,000 Gallons	15.971	Over 2,000 Gallons
Commercial	11.900	Up to 10,000 Gallons	14.814	Up to 10,000 Gallons
	10.455	Next 23,300 Gallons	13.015	Next 23,300 Gallons
	8.673	Next 300,000 Gallons	10.798	Next 300,000 Gallons
	7.938	Over 333,300 Gallons	9.883	Over 333,300 Gallons
Public	11.900	Up to 10,000 Gallons	14.814	Up to 10,000 Gallons
	10.455	Next 23,300 Gallons	13.015	Next 23,300 Gallons
	8.573	Next 300,000 Gallons	10.674	Next 300,000 Gallons
	7.847	Over 333,300 Gallons	9.769	Over 333,300 Gallons

Fire Service Charges:

Service	Present Rates Per Month Amount ($)	Gallon Allowance	Proposed Rates Per Month Amount ($)	Gallon Allowance
Hydrants				
Public Fire Hydrants	25.860		31.150	
Metered Fire Connection Size				
1"	6.000	0	7.600	0
1 1/2"	13.800	0	17.400	0
2"	34.100	0	43.000	0
3"	55.400	0	69.800	0
4"	93.700	0	118.100	0
6"	206.400	0	260.100	0
8"	360.100	0	453.700	0
10"	548.300	0	690.900	0
12"	1,519.000	0	1,913.900	0
Consumption Rate per Thousand Gallons	12.490		14.814	

Aqua Pennsylvania, Inc.
2021 Rate Case
Comparison of Customer Bills
Clarendon Water Division

Monthly Consumption in Gallons	Monthly Rates Present	Monthly Rates Proposed	Increase $/Month	Increase $/Day	Increase Percent
Residential 5/8"					
0	19.35	22.40	3.05	0.10	15.8%
1,000	30.80	35.89	5.09	0.17	16.5%
2,000	42.25	49.38	7.13	0.24	16.9%
3,000	55.80	65.35	9.55	0.32	17.1%
4,000	69.35	81.32	11.97	0.40	17.3%
5,000	82.91	97.29	14.39	0.48	17.4%
6,000	96.46	113.26	16.80	0.56	17.4%
7,000	110.01	129.24	19.22	0.64	17.5%
8,000	123.57	145.21	21.64	0.72	17.5%
9,000	137.12	161.18	24.06	0.80	17.5%
10,000	150.67	177.15	26.47	0.88	17.6%
Residential 5/8"					
4,000	69.35	81.32	11.97	0.40	17.3%
Commercial 5/8"					
33,900	414.74	480.27	65.53	2.18	15.8%

Aqua Pennsylvania, Inc.
2021 Rate Case
Comparative Schedule of Present and Proposed Rates
Beech Mountain Lakes Division

Minimum Charges:

Size	Present Rates Per Month Amount ($)	Present Rates Per Month Gallon Allowance	Proposed Rates Per Month Amount ($)	Proposed Rates Per Month Gallon Allowance
5/8"	18.00	0	22.40	0
3/4"	30.90	0	38.50	0
1"	52.50	0	65.30	0
1 1/2"	101.10	0	125.80	0
2"	143.90	0	179.10	0
3"	289.00	0	360.00	0
4"	470.00	0	585.00	0
6"	970.00	0	1,207.00	0

Consumption Charges:

Class	Present Rates Per Month Amount ($) per thousand gallons	Present Rates Per Month Gallon Allowance	Proposed Rates Per Month Amount ($) per thousand gallons	Proposed Rates Per Month Gallon Allowance
Residential	3.365	0	6.158	0
Commercial	3.365	0	6.158	0

Fire Service Charges:

Service	Present Rates Per Month Amount ($)	Present Rates Per Month Gallon Allowance	Proposed Rates Per Month Amount ($)	Proposed Rates Per Month Gallon Allowance
Hydrants				
Public Fire Hydrants	25.860		31.150	

Aqua Pennsylvania, Inc.
2021 Rate Case
Comparison of Customer Bills
Beech Mountain Lakes Division

Monthly Consumption in Gallons	Monthly Rates Present	Proposed	Increase $/Month	$/Day	Percent
Residential 5/8"					
0	19.35	22.40	3.05	0.10	15.8%
1,000	22.97	28.56	5.59	0.19	24.3%
2,000	26.58	34.72	8.13	0.27	30.6%
3,000	30.20	40.87	10.67	0.36	35.3%
4,000	33.82	47.03	13.21	0.44	39.1%
5,000	37.44	53.19	15.75	0.53	42.1%
6,000	41.05	59.35	18.29	0.61	44.6%
7,000	44.67	65.51	20.83	0.69	46.6%
8,000	48.29	71.66	23.38	0.78	48.4%
9,000	51.91	77.82	25.92	0.86	49.9%
10,000	55.52	83.98	28.46	0.95	51.3%
Residential 5/8"					
4,000	33.82	47.03	13.21	0.44	39.1%
Commercial 5/8"					
45,200	182.86	300.74	117.89	3.93	64.5%

Aqua Pennsylvania, Inc.
2021 Rate Case
Comparative Schedule of Present and Proposed Rates
Bensalem Division

Minimum Charges:

Size	Present Rates Per Month Amount ($)	Present Rates Per Month Gallon Allowance	Proposed Rates Per Month Amount ($)	Proposed Rates Per Month Gallon Allowance
5/8"	18.00	0	22.40	0
3/4"	30.90	0	38.50	0
1"	52.50	0	65.30	0
1 1/2"	101.10	0	125.80	0
2"	143.90	0	179.10	0
3"	289.00	0	360.00	0
4"	470.00	0	585.00	0
6"	970.00	0	1,207.00	0
8"	1,697.00	0	2,112.00	0
10"	2,508.00	0	3,121.00	0

Consumption Charges:

Class	Present Rates Per Month Amount ($) per thousand gallons	Present Rates Per Month Gallon Allowance	Proposed Rates Per Month Amount ($) per thousand gallons	Proposed Rates Per Month Gallon Allowance
Residential	10.649	Up to 2,000 Gallons	13.490	Up to 2,000 Gallons
	12.608	Over 2,000 Gallons	15.971	Over 2,000 Gallons
Commercial	11.900	Up to 10,000 Gallons	14.814	Up to 10,000 Gallons
	10.455	Next 23,300 Gallons	13.015	Next 23,300 Gallons
	8.673	Next 300,000 Gallons	10.798	Next 300,000 Gallons
	7.938	Over 333,300 Gallons	9.883	Over 333,300 Gallons
Public	11.900	Up to 10,000 Gallons	14.814	Up to 10,000 Gallons
	10.455	Next 23,300 Gallons	13.015	Next 23,300 Gallons
	8.573	Next 300,000 Gallons	10.674	Next 300,000 Gallons
	7.847	Over 333,300 Gallons	9.769	Over 333,300 Gallons
Industrial	11.900	Up to 10,000 Gallons	14.814	Up to 10,000 Gallons
	10.455	Next 23,300 Gallons	13.015	Next 23,300 Gallons
	8.673	Next 300,000 Gallons	10.798	Next 300,000 Gallons
	7.938	Next 3,000,000 Gallons	9.883	Next 3,000,000 Gallons
	7.455	Next 6,666,700 Gallons	9.866	Next 6,666,700 Gallons
	5.963	Over 10,000,000 Gallons	7.892	Over 10,000,000 Gallons
Other Water Utilities	11.900	0	14.814	0

Fire Service Charges:

Service	Present Rates Per Month Amount ($)	Present Rates Per Month Gallon Allowance	Proposed Rates Per Month Amount ($)	Proposed Rates Per Month Gallon Allowance
Hydrants				
Public Fire Hydrants	17.800		24.900	
Private Fire Hydrants	46.000		54.650	
Metered Fire Connection Size				
1"	6.000	0	7.600	0
1 1/2"	13.800	0	17.400	0
2"	34.100	0	43.000	0
3"	55.400	0	69.800	0
4"	80.800	0	118.100	0
6"	163.200	0	236.600	0
8"	270.100	0	391.600	0
10"	404.200	0	586.100	0
Consumption Rate per Thousand Gallons	12.490		14.814	

Aqua Pennsylvania, Inc.
2021 Rate Case
Comparison of Customer Bills
Bensalem Division

Monthly Consumption in Gallons	Monthly Rates Present	Monthly Rates Proposed	Increase $/Month	Increase $/Day	Increase Percent
Residential 5/8"					
0	19.35	22.40	3.05	0.10	15.8%
1,000	30.80	35.89	5.09	0.17	16.5%
2,000	42.25	49.38	7.13	0.24	16.9%
3,000	55.80	65.35	9.55	0.32	17.1%
4,000	69.35	81.32	11.97	0.40	17.3%
5,000	82.91	97.29	14.39	0.48	17.4%
6,000	96.46	113.26	16.80	0.56	17.4%
7,000	110.01	129.24	19.22	0.64	17.5%
8,000	123.57	145.21	21.64	0.72	17.5%
9,000	137.12	161.18	24.06	0.80	17.5%
10,000	150.67	177.15	26.47	0.88	17.6%
Residential 5/8"					
4,000	69.35	81.32	11.97	0.40	17.3%
Commercial 5/8"					
33,900	414.74	480.27	65.53	2.18	15.8%
Industrial 5/8"					
201,400	1,976.42	2,288.93	312.51	10.42	15.8%

Aqua Pennsylvania, Inc.
2021 Rate Case
Comparative Schedule of Present and Proposed Rates
Bristol Township Water System Division

Minimum Charges:

Size	Present Rates Per Month Amount ($)	Present Rates Per Month Gallon Allowance	Proposed Rates Per Month Amount ($)	Proposed Rates Per Month Gallon Allowance
5/8"	18.00	0	22.40	0
3/4"	30.90	0	38.50	0
1"	52.50	0	65.30	0
1 1/2"	101.10	0	125.80	0
2"	143.90	0	179.10	0
3"	289.00	0	360.00	0
4"	470.00	0	585.00	0
6"	970.00	0	1,207.00	0
8"	1,697.00	0	2,112.00	0
10"	2,508.00	0	3,121.00	0

Consumption Charges:

Class	Present Rates Per Month Amount ($) per thousand gallons	Present Rates Per Month Gallon Allowance	Proposed Rates Per Month Amount ($) per thousand gallons	Proposed Rates Per Month Gallon Allowance
Residential	5.000		8.575	0
Commercial	8.700		14.814	0
Public	8.700		11.021	0

Fire Service Charges:

Service	Present Rates Per Month Amount ($)	Present Rates Per Month Gallon Allowance	Proposed Rates Per Month Amount ($)	Proposed Rates Per Month Gallon Allowance
Hydrants				
Public Fire Hydrants	15.900		22.300	
Metered Fire Connection Size				
1"	6.000	0	7.600	0
1 1/2"	13.800	0	17.400	0
2"	34.100	0	43.000	0
3"	55.400	0	69.800	0
4"	80.800	0	118.100	0
6"	163.200	0	236.600	0
8"	270.100	0	391.600	0
10"	404.200	0	586.100	0
Consumption Rate per Thousand Gallons	12.490		14.814	

Aqua Pennsylvania, Inc.
2021 Rate Case
Comparison of Customer Bills
Bristol Township Water System Division

Monthly Consumption in Gallons	Monthly Rates Present	Monthly Rates Proposed	Increase $/Month	Increase $/Day	Increase Percent
Residential 5/8"					
0	19.35	22.40	3.05	0.10	15.8%
1,000	24.73	30.98	6.25	0.21	25.3%
2,000	30.10	39.55	9.45	0.32	31.4%
3,000	35.48	48.13	12.65	0.42	35.7%
4,000	40.85	56.70	15.85	0.53	38.8%
5,000	46.23	65.28	19.05	0.64	41.2%
6,000	51.60	73.85	22.25	0.74	43.1%
7,000	56.98	82.43	25.45	0.85	44.7%
8,000	62.35	91.00	28.65	0.96	46.0%
9,000	67.73	99.58	31.85	1.06	47.0%
10,000	73.10	108.15	35.05	1.17	47.9%
Residential 5/8"					
4,000	40.85	56.70	15.85	0.53	38.8%
Commercial 5/8"					
11,400	125.97	191.28	65.31	2.18	51.8%

Aqua Pennsylvania, Inc.
2021 Rate Case
Comparative Schedule of Present and Proposed Rates
Country Club Gardens Division

Minimum Charges:

Size	Present Rates Per Month Amount ($)	Present Rates Per Month Gallon Allowance	Proposed Rates Per Month Amount ($)	Proposed Rates Per Month Gallon Allowance
5/8"	18.00	0	22.40	0
3/4"	30.90	0	38.50	0
1"	52.50	0	65.30	0
1 1/2"	101.10	0	125.80	0
2"	143.90	0	179.10	0
3"	289.00	0	360.00	0
4"	470.00	0	585.00	0
6"	970.00	0	1,207.00	0
8"	1,697.00	0	2,112.00	0
10"	2,508.00	0	3,121.00	0

Consumption Charges:

Class	Present Rates Per Month Amount ($) per thousand gallons	Present Rates Per Month Gallon Allowance	Proposed Rates Per Month Amount ($) per thousand gallons	Proposed Rates Per Month Gallon Allowance
Residential	7.820	Up to 2,000 Gallons	13.490	Up to 2,000 Gallons
	9.300	Over 2,000 Gallons	15.971	Over 2,000 Gallons
Commercial	9.300	0	14.814	0
Public	9.300	0	14.814	0

Fire Service Charges:

Service	Present Rates Per Month Amount ($)	Present Rates Per Month Gallon Allowance	Proposed Rates Per Month Amount ($)	Proposed Rates Per Month Gallon Allowance
Metered Fire Connection Size				
1"	6.000	0	7.600	0
1 1/2"	13.800	0	17.400	0
2"	34.100	0	43.000	0
3"	55.400	0	69.800	0
4"	93.700	0	118.100	0
6"	206.400	0	260.100	0
8"	360.100	0	453.700	0
10"	548.300	0	690.900	0
12"	1,519.000	0	1,913.900	0
Consumption Rate per Thousand Gallons	12.490		14.814	

Aqua Pennsylvania, Inc.
2021 Rate Case
Comparison of Customer Bills
Country Club Gardens Division

Monthly Consumption in Gallons	Monthly Rates Present	Monthly Rates Proposed	Increase $/Month	Increase $/Day	Increase Percent
Residential 5/8"					
0	19.35	22.40	3.05	0.10	15.8%
1,000	27.76	35.89	8.13	0.27	29.3%
2,000	36.16	49.38	13.22	0.44	36.5%
3,000	46.16	65.35	19.19	0.64	41.6%
4,000	56.16	81.32	25.16	0.84	44.8%
5,000	66.16	97.29	31.14	1.04	47.1%
6,000	76.15	113.26	37.11	1.24	48.7%
7,000	86.15	129.24	43.08	1.44	50.0%
8,000	96.15	145.21	49.06	1.64	51.0%
9,000	106.15	161.18	55.03	1.83	51.8%
10,000	116.14	177.15	61.01	2.03	52.5%
Residential 5/8"					
4,000	56.16	81.32	25.16	0.84	44.8%
Commercial 5/8"					
32,100	340.27	497.93	157.66	5.26	46.3%

Aqua Pennsylvania, Inc.
2021 Rate Case
Comparative Schedule of Present and Proposed Rates
Sand Springs Division

Minimum Charges:

Size	Present Rates Per Month Amount ($)	Present Rates Per Month Gallon Allowance	Proposed Rates Per Month Amount ($)	Proposed Rates Per Month Gallon Allowance
5/8"	18.00	0	22.40	0
3/4"	30.90	0	38.50	0
1"	52.50	0	65.30	0
1 1/2"	101.10	0	125.80	0
2"	143.90	0	179.10	0
3"	289.00	0	360.00	0
4"	470.00	0	585.00	0
6"	970.00	0	1,207.00	0
8"	1,697.00	0	2,112.00	0
10"	2,508.00	0	3,121.00	0

Consumption Charges:

Class	Present Rates Per Month Amount ($) per thousand gallons	Present Rates Per Month Gallon Allowance	Proposed Rates Per Month Amount ($) per thousand gallons	Proposed Rates Per Month Gallon Allowance
Residential	7.820	Up to 2,000 Gallons	13.490	Up to 2,000 Gallons
	9.300	Over 2,000 Gallons	15.971	Over 2,000 Gallons
Commercial	9.300	0	14.814	0
Public	9.300	0	14.814	0

Fire Service Charges:

Service	Present Rates Per Month Amount ($)	Present Rates Per Month Gallon Allowance	Proposed Rates Per Month Amount ($)	Proposed Rates Per Month Gallon Allowance
Hydrants				
Public Fire Hydrants	25.860		31.150	
Private Fire Hydrants	26.000		36.400	

There are no current fire protection customers. Main Division rates will apply to any new fire protection customers.

Metered Fire Connection Size				
1"	6.000	0	7.600	0
1 1/2"	13.800	0	17.400	0
2"	34.100	0	43.000	0
3"	55.400	0	69.800	0
4"	93.700	0	118.100	0
6"	206.400	0	260.100	0
8"	360.100	0	453.700	0
10"	548.300	0	690.900	0
12"	1,519.000	0	1,913.900	0
Consumption Rate per Thousand Gallons	12.490		14.814	

Aqua Pennsylvania, Inc.
2021 Rate Case
Comparison of Customer Bills
Sand Springs Division

Monthly Consumption in Gallons	Monthly Rates Present	Monthly Rates Proposed	Increase $/Month	Increase $/Day	Increase Percent
Residential 5/8"					
0	19.35	22.40	3.05	0.10	15.8%
1,000	27.76	35.89	8.13	0.27	29.3%
2,000	36.16	49.38	13.22	0.44	36.5%
3,000	46.16	65.35	19.19	0.64	41.6%
4,000	56.16	81.32	25.16	0.84	44.8%
5,000	66.16	97.29	31.14	1.04	47.1%
6,000	76.15	113.26	37.11	1.24	48.7%
7,000	86.15	129.24	43.08	1.44	50.0%
8,000	96.15	145.21	49.06	1.64	51.0%
9,000	106.15	161.18	55.03	1.83	51.8%
10,000	116.14	177.15	61.01	2.03	52.5%
Residential 5/8"					
4,000	56.16	81.32	25.16	0.84	44.8%
Commercial 5/8"					
32,100	340.27	497.93	157.66	5.26	46.3%

Aqua Pennsylvania, Inc.
2021 Rate Case
Comparative Schedule of Present and Proposed Rates
Honesdale Division

Minimum Charges:

Size	Present Rates Per Month Amount ($)	Present Rates Per Month Gallon Allowance	Proposed Rates Per Month Amount ($)	Proposed Rates Per Month Gallon Allowance
5/8"	18.00	0	22.40	0
3/4"	30.90	0	38.50	0
1"	52.50	0	65.30	0
1 1/2"	101.10	0	125.80	0
2"	143.90	0	179.10	0
3"	289.00	0	360.00	0
4"	470.00	0	585.00	0
6"	970.00	0	1,207.00	0

Consumption Charges:

Class	Present Rates Per Month Amount ($) per thousand gallons	Present Rates Per Month Gallon Allowance	Proposed Rates Per Month Amount ($) per thousand gallons	Proposed Rates Per Month Gallon Allowance
Residential	10.649	Up to 2,000 Gallons	13.490	Up to 2,000 Gallons
	12.608	Over 2,000 Gallons	15.971	Over 2,000 Gallons
Commercial	11.900	Up to 10,000 Gallons	14.814	Up to 10,000 Gallons
	10.455	Next 23,300 Gallons	13.015	Next 23,300 Gallons
	8.673	Next 300,000 Gallons	10.798	Next 300,000 Gallons
	7.938	Over 333,300 Gallons	9.883	Over 333,300 Gallons
Public	11.900	Up to 10,000 Gallons	14.814	Up to 10,000 Gallons
	10.455	Next 23,300 Gallons	13.015	Next 23,300 Gallons
	8.573	Next 300,000 Gallons	10.674	Next 300,000 Gallons
	7.847	Over 333,300 Gallons	9.769	Over 333,300 Gallons
Industrial	11.900	Up to 10,000 Gallons	14.814	Up to 10,000 Gallons
	10.455	Next 23,300 Gallons	13.015	Next 23,300 Gallons
	8.673	Next 300,000 Gallons	10.798	Next 300,000 Gallons
	7.938	Next 3,000,000 Gallons	9.883	Next 3,000,000 Gallons
	7.455	Next 6,666,700 Gallons	9.866	Next 6,666,700 Gallons
	5.963	Over 10,000,000 Gallons	7.892	Over 10,000,000 Gallons

Fire Service Charges:

Service	Present Rates Per Month Amount ($)	Present Rates Per Month Gallon Allowance	Proposed Rates Per Month Amount ($)	Proposed Rates Per Month Gallon Allowance
Hydrants				
Public Fire Hydrants	25.860		31.150	
Private Fire Hydrants	26.000		36.400	
Metered Fire Connection Size				
1"	6.000	0	7.600	0
1 1/2"	13.800	0	17.400	0
2"	34.100	0	43.000	0
3"	55.400	0	69.800	0
4"	80.800	0	118.100	0
6"	163.200	0	236.600	0
8"	270.100	0	391.600	0
10"	404.200	0	586.100	0
Consumption Rate per Thousand Gallons	12.490		14.814	

Aqua Pennsylvania, Inc.
2021 Rate Case
Comparison of Customer Bills
Honesdale Division

Monthly Consumption in Gallons	Monthly Rates Present	Monthly Rates Proposed	Increase $/Month	Increase $/Day	Increase Percent
Residential 5/8"					
0	19.35	22.40	3.05	0.10	15.8%
1,000	30.80	35.89	5.09	0.17	16.5%
2,000	42.25	49.38	7.13	0.24	16.9%
3,000	55.80	65.35	9.55	0.32	17.1%
4,000	69.35	81.32	11.97	0.40	17.3%
5,000	82.91	97.29	14.39	0.48	17.4%
6,000	96.46	113.26	16.80	0.56	17.4%
7,000	110.01	129.24	19.22	0.64	17.5%
8,000	123.57	145.21	21.64	0.72	17.5%
9,000	137.12	161.18	24.06	0.80	17.5%
10,000	150.67	177.15	26.47	0.88	17.6%
Residential 5/8"					
4,000	69.35	81.32	11.97	0.40	17.3%
Commercial 5/8"					
33,900	414.74	480.27	65.53	2.18	15.8%
Industrial 5/8"					
201,400	1,976.42	2,288.93	312.51	10.42	15.8%

Aqua Pennsylvania, Inc.
2021 Rate Case
Comparative Schedule of Present and Proposed Rates
Kratzerville Division

Minimum Charges:

Size	Present Rates Per Month Amount ($)	Gallon Allowance	Proposed Rates Per Month Amount ($)	Gallon Allowance
5/8"	18.00	0	22.40	0
3/4"	30.90	0	38.50	0
1"	52.50	0	65.30	0
1 1/2"	101.10	0	125.80	0
2"	143.90	0	179.10	0
3"	289.00	0	360.00	0
4"	470.00	0	585.00	0
6"	970.00	0	1,207.00	0
8"	1,697.00	0	2,112.00	0
10"	2,508.00	0	3,121.00	0

Consumption Charges:

Class	Present Rates Per Month Amount ($) per thousand gallons	Gallon Allowance	Proposed Rates Per Month Amount ($) per thousand gallons	Gallon Allowance
Residential	10.649	Up to 2,000 Gallons	13.490	Up to 2,000 Gallons
	12.608	Over 2,000 Gallons	15.971	Over 2,000 Gallons
Commercial	11.900	Up to 10,000 Gallons	14.814	Up to 10,000 Gallons
	10.455	Next 23,300 Gallons	13.015	Next 23,300 Gallons
	8.673	Next 300,000 Gallons	10.798	Next 300,000 Gallons
	7.938	Over 333,300 Gallons	9.883	Over 333,300 Gallons
Public	11.900	Up to 10,000 Gallons	14.814	Up to 10,000 Gallons
	10.455	Next 23,300 Gallons	13.015	Next 23,300 Gallons
	8.573	Next 300,000 Gallons	10.674	Next 300,000 Gallons
	7.847	Over 333,300 Gallons	9.769	Over 333,300 Gallons

Fire Service Charges:

Service	Present Rates Per Month Amount ($)	Gallon Allowance	Proposed Rates Per Month Amount ($)	Gallon Allowance
Hydrants				
Public Fire Hydrants	21.300		29.800	
Metered Fire Connection Size				
1"	6.000	0	7.600	0
1 1/2"	13.800	0	17.400	0
2"	34.100	0	43.000	0
3"	55.400	0	69.800	0
4"	93.700	0	118.100	0
6"	206.400	0	260.100	0
8"	360.100	0	453.700	0
10"	548.300	0	690.900	0
12"	1,519.000	0	1,913.900	0
Consumption Rate per Thousand Gallons	12.490		14.814	

Aqua Pennsylvania, Inc.
2021 Rate Case
Comparison of Customer Bills
Kratzerville Division

Monthly Consumption in Gallons	Monthly Rates Present	Monthly Rates Proposed	Increase $/Month	Increase $/Day	Increase Percent
Residential 5/8"					
0	19.35	22.40	3.05	0.10	15.8%
1,000	30.80	35.89	5.09	0.17	16.5%
2,000	42.25	49.38	7.13	0.24	16.9%
3,000	55.80	65.35	9.55	0.32	17.1%
4,000	69.35	81.32	11.97	0.40	17.3%
5,000	82.91	97.29	14.39	0.48	17.4%
6,000	96.46	113.26	16.80	0.56	17.4%
7,000	110.01	129.24	19.22	0.64	17.5%
8,000	123.57	145.21	21.64	0.72	17.5%
9,000	137.12	161.18	24.06	0.80	17.5%
10,000	150.67	177.15	26.47	0.88	17.6%
Residential 5/8"					
4,000	69.35	81.32	11.97	0.40	17.3%
Commercial 5/8"					
33,900	414.74	480.27	65.53	2.18	15.8%

Aqua Pennsylvania, Inc.
2021 Rate Case
Comparative Schedule of Present and Proposed Rates
Mifflin Township Division

Minimum Charges:

Size	Present Rates Per Month Amount ($)	Present Rates Per Month Gallon Allowance	Proposed Rates Per Month Amount ($)	Proposed Rates Per Month Gallon Allowance
5/8"	18.00		22.40	
3/4"	30.90		38.50	
1"	52.50		65.30	
1 1/2"	101.10		125.80	
2"	143.90		179.10	

Consumption Charges:

Class	Present Rates Per Month Amount ($) per thousand gallons	Present Rates Per Month Gallon Allowance	Proposed Rates Per Month Amount ($) per thousand gallons	Proposed Rates Per Month Gallon Allowance
Residential	8.000	0	13.490	Up to 2,000 Gallons
			15.971	Over 2,000 Gallons
Commercial	8.000	0	14.814	Up to 10,000 Gallons
			13.015	Next 23,300 Gallons
			10.798	Next 300,000 Gallons
			9.883	Over 333,300 Gallons
Public	8.000	0	14.814	Up to 10,000 Gallons
			13.015	Next 23,300 Gallons
			10.674	Next 300,000 Gallons
			9.769	Over 333,300 Gallons

Fire Service Charges:

Service	Present Rates Per Month Amount ($)	Present Rates Per Month Gallon Allowance	Proposed Rates Per Month Amount ($)	Proposed Rates Per Month Gallon Allowance
Hydrants				
Public Fire Hydrants	13.900		19.500	

Aqua Pennsylvania, Inc.
2021 Rate Case
Comparison of Customer Bills
Mifflin Township Division

Monthly Consumption in Gallons	Monthly Rates Present	Monthly Rates Proposed	Increase $/Month	Increase $/Day	Increase Percent
Residential 5/8"					
0	19.35	22.40	3.05	0.10	15.8%
1,000	27.95	35.89	7.94	0.26	28.4%
2,000	36.55	49.38	12.83	0.43	35.1%
3,000	45.15	65.35	20.20	0.67	44.7%
4,000	53.75	81.32	27.57	0.92	51.3%
5,000	62.35	97.29	34.94	1.16	56.0%
6,000	70.95	113.26	42.31	1.41	59.6%
7,000	79.55	129.24	49.69	1.66	62.5%
8,000	88.15	145.21	57.06	1.90	64.7%
9,000	96.75	161.18	64.43	2.15	66.6%
10,000	105.35	177.15	71.80	2.39	68.2%
Residential 5/8"					
4,000	53.75	81.32	27.57	0.92	51.3%
Commercial 5/8"					
16,000	156.95	248.63	91.68	3.06	58.4%

Aqua Pennsylvania, Inc.
2021 Rate Case
Comparative Schedule of Present and Proposed Rates
Mt Jewett Borough Division

Minimum Charges:

Size	Present Rates Per Month Amount ($)	Present Rates Per Month Gallon Allowance	Proposed Rates Per Month Amount ($)	Proposed Rates Per Month Gallon Allowance
5/8"	18.00	0	22.40	0
3/4"	30.90		38.50	0
1"	52.50		65.30	0

Consumption Charges:

Class	Present Rates Per Month Amount ($) per thousand gallons	Present Rates Per Month Gallon Allowance	Proposed Rates Per Month Amount ($) per thousand gallons	Proposed Rates Per Month Gallon Allowance
Residential	10.649	0	13.490	Up to 2,000 Gallons
			15.971	Over 2,000 Gallons
Commercial	11.900	Up to 10,000 Gallons	14.814	Up to 10,000 Gallons
	10.455	Next 23,300 Gallons	13.015	Next 23,300 Gallons
	8.673	Next 300,000 Gallons	10.798	Next 300,000 Gallons
	7.938	Over 333,300 Gallons	9.883	Over 333,300 Gallons
Industrial	11.900	Up to 10,000 Gallons	14.814	Up to 10,000 Gallons
	10.455	Next 23,300 Gallons	13.015	Next 23,300 Gallons
	8.673	Next 300,000 Gallons	10.798	Next 300,000 Gallons
	7.938	Next 3,000,000 Gallons	9.883	Next 3,000,000 Gallons
	7.455	Next 6,666,700 Gallons	9.866	Next 6,666,700 Gallons
	5.963	Over 10,000,000 Gallons	7.892	Over 10,000,000 Gallons

Fire Service Charges:

Service	Present Rates Per Month Amount ($)	Present Rates Per Month Gallon Allowance	Proposed Rates Per Month Amount ($)	Proposed Rates Per Month Gallon Allowance
Hydrants				
Public Fire Hydrants	8.700		12.200	

Aqua Pennsylvania, Inc.
2021 Rate Case
Comparison of Customer Bills
Mt Jewett Borough Division

Monthly Consumption in Gallons	Monthly Rates Present	Monthly Rates Proposed	Increase $/Month	Increase $/Day	Increase Percent
Residential 5/8"					
0	19.35	22.40	3.05	0.10	15.8%
1,000	30.80	35.89	5.09	0.17	16.5%
2,000	42.25	49.38	7.13	0.24	16.9%
3,000	53.69	65.35	11.66	0.39	21.7%
4,000	65.14	81.32	16.18	0.54	24.8%
5,000	76.59	97.29	20.70	0.69	27.0%
6,000	88.04	113.26	25.23	0.84	28.7%
7,000	99.48	129.24	29.75	0.99	29.9%
8,000	110.93	145.21	34.27	1.14	30.9%
9,000	122.38	161.18	38.80	1.29	31.7%
10,000	133.83	177.15	43.32	1.44	32.4%
Residential 5/8"					
4,000	65.14	81.32	16.18	0.54	24.8%
Commercial 5/8"					
33,900	414.74	480.27	65.53	2.18	15.8%
Industrial 5/8"					
201,400	1,976.42	2,288.93	312.51	10.42	15.8%

Aqua Pennsylvania, Inc.
2021 Rate Case
Comparative Schedule of Present and Proposed Rates
Robin Hood Lakes Division

Minimum Charges:

Size	Present Rates Per Month Amount ($)	Present Rates Per Month Gallon Allowance	Proposed Rates Per Month Amount ($)	Proposed Rates Per Month Gallon Allowance
5/8"	18.00	0	22.40	0
3/4"	30.90		38.50	

Consumption Charges:

Class	Present Rates Per Month Amount ($) per thousand gallons	Present Rates Per Month Gallon Allowance	Proposed Rates Per Month Amount ($) per thousand gallons	Proposed Rates Per Month Gallon Allowance
Residential	8.600	0	13.490	Up to 2,000 Gallons
			15.971	Over 2,000 Gallons

Fire Service Charges:

Service	Present Rates Per Month Amount ($)	Present Rates Per Month Gallon Allowance	Proposed Rates Per Month Amount ($)	Proposed Rates Per Month Gallon Allowance

Aqua Pennsylvania, Inc.
2021 Rate Case
Comparison of Customer Bills
Robin Hood Lakes Division

Monthly Consumption in Gallons	Monthly Rates Present	Monthly Rates Proposed	Increase $/Month	Increase $/Day	Increase Percent
Residential 5/8"					
0	19.35	22.40	3.05	0.10	15.8%
1,000	28.60	35.89	7.30	0.24	25.5%
2,000	37.84	49.38	11.54	0.38	30.5%
3,000	47.09	65.35	18.27	0.61	38.8%
4,000	56.33	81.32	24.99	0.83	44.4%
5,000	65.58	97.29	31.72	1.06	48.4%
6,000	74.82	113.26	38.44	1.28	51.4%
7,000	84.07	129.24	45.17	1.51	53.7%
8,000	93.31	145.21	51.90	1.73	55.6%
9,000	102.56	161.18	58.62	1.95	57.2%
10,000	111.80	177.15	65.35	2.18	58.5%

Residential 5/8"					
4,000	56.33	81.32	24.99	0.83	44.4%

Aqua Pennsylvania, Inc.
2021 Rate Case
Comparative Schedule of Present and Proposed Rates
Chalfont Division

Minimum Charges:

Size	Present Rates Per Month Amount ($)	Present Rates Per Month Gallon Allowance	Proposed Rates Per Month Amount ($)	Proposed Rates Per Month Gallon Allowance
5/8"	18.00	0	22.40	0
3/4"	23.90	0	38.50	0
1"	39.40	0	65.30	0
1 1/2"	63.70	0	125.80	0
2"	89.50	0	179.10	0
3"	125.00	0	360.00	0
4"	287.50	0	585.00	0
6"	970.00	0	1,207.00	0

Consumption Charges:

Class	Present Rates Per Month Amount ($) per thousand gallons	Present Rates Per Month Gallon Allowance	Proposed Rates Per Month Amount ($) per thousand gallons	Proposed Rates Per Month Gallon Allowance
Residential	10.649	0	13.490	Up to 2,000 Gallons
			15.971	Over 2,000 Gallons
Commercial	11.900	Up to 10,000 Gallons	14.814	Up to 10,000 Gallons
	10.455	Next 23,300 Gallons	13.015	Next 23,300 Gallons
	8.673	Next 300,000 Gallons	10.798	Next 300,000 Gallons
	7.938	Over 333,300 Gallons	9.883	Over 333,300 Gallons
Public	11.900	Up to 10,000 Gallons	14.814	Up to 10,000 Gallons
	10.455	Next 23,300 Gallons	13.015	Next 23,300 Gallons
	8.573	Next 300,000 Gallons	10.674	Next 300,000 Gallons
	7.847	Over 333,300 Gallons	9.769	Over 333,300 Gallons
Industrial & Other Water Utilities	11.900	Up to 10,000 Gallons	14.814	Up to 10,000 Gallons
	10.455	Next 23,300 Gallons	13.015	Next 23,300 Gallons
	8.673	Next 300,000 Gallons	10.798	Next 300,000 Gallons
	7.938	Next 3,000,000 Gallons	9.883	Next 3,000,000 Gallons
	7.455	Next 6,666,700 Gallons	9.866	Next 6,666,700 Gallons
	5.963	Over 10,000,000 Gallons	7.892	Over 10,000,000 Gallons
Other Water Utilities	11.900		14.814	

Fire Service Charges:

Service	Present Rates Per Month Amount ($)	Present Rates Per Month Gallon Allowance	Proposed Rates Per Month Amount ($)	Proposed Rates Per Month Gallon Allowance
Hydrants				
Public Fire Hydrants (existing)	21.300		29.800	
Public Fire Hydrants (new)	25.860		31.150	
Private Fire Hydrants	46.000		54.650	

There are no current fire protection customers. Main Division rates will apply to any new fire protection customers.

Metered Fire Connection Size				
1"	6.00	0	7.60	0
1 1/2"	13.80	0	17.40	0
2"	34.10	0	43.00	0
3"	55.40	0	69.80	0
4"	93.70	0	118.10	0
6"	206.40	0	260.10	0
8"	360.10	0	453.70	0
10"	548.30	0	690.90	0
12"	1,519.00	0	1,913.90	0
Consumption Rate per Thousand Gallons	12.490		14.814	

Aqua Pennsylvania, Inc.
2021 Rate Case
Comparison of Customer Bills
Chalfont Division

Monthly Consumption in Gallons	Monthly Rates Present	Monthly Rates Proposed	Increase $/Month	Increase $/Day	Increase Percent
Residential 5/8"					
0	19.35	22.40	3.05	0.10	15.8%
1,000	30.80	35.89	5.09	0.17	16.5%
2,000	42.25	49.38	7.13	0.24	16.9%
3,000	53.69	65.35	11.66	0.39	21.7%
4,000	65.14	81.32	16.18	0.54	24.8%
5,000	76.59	97.29	20.70	0.69	27.0%
6,000	88.04	113.26	25.23	0.84	28.7%
7,000	99.48	129.24	29.75	0.99	29.9%
8,000	110.93	145.21	34.27	1.14	30.9%
9,000	122.38	161.18	38.80	1.29	31.7%
10,000	133.83	177.15	43.32	1.44	32.4%
Residential 5/8"					
4,000	65.14	81.32	16.18	0.54	24.8%
Commercial 5/8"					
6,000	96.11	111.28	15.18	0.51	15.8%
Industrial 2"					
201,400	2,053.29	2,445.63	392.35	13.08	19.1%

Aqua Pennsylvania, Inc.
2021 Rate Case
Comparative Schedule of Present and Proposed Rates
Concord Park Division

Minimum Charges:

Size	Present Rates Per Month Amount ($)	Present Rates Per Month Gallon Allowance	Proposed Rates Per Month Amount ($)	Proposed Rates Per Month Gallon Allowance
5/8"	18.00	0	22.40	0
3/4"	23.90	0	38.50	0
1"	39.40	0	65.30	0
1 1/2"	63.70	0	125.80	0
2"	89.50	0	179.10	0
3"	125.00		360.00	0
4"	287.50		585.00	0
6"	970.00		1,207.00	0

Consumption Charges:

Class	Present Rates Per Month Amount ($) per thousand gallons	Present Rates Per Month Gallon Allowance	Proposed Rates Per Month Amount ($) per thousand gallons	Proposed Rates Per Month Gallon Allowance
Residential	6.350	0	10.566	0
Commercial	6.350	0	10.566	0
Public	6.350	0	10.566	0

Fire Service Charges:

Service	Present Rates Per Month Amount ($)	Present Rates Per Month Gallon Allowance	Proposed Rates Per Month Amount ($)	Proposed Rates Per Month Gallon Allowance
Hydrants				
Public Fire Hydrants	12.100		16.900	
Metered Fire Connection Size				
2"	34.100	0	43.000	0
4"	55.400	0	69.800	0
6"	93.700	0	118.100	0
8"	206.400	0	260.100	0
10"	360.100	0	453.700	0
12"	548.300	0	690.900	0
Consumption Rate per Thousand Gallons	12.490		14.814	

Aqua Pennsylvania, Inc.
2021 Rate Case
Comparison of Customer Bills
Concord Park Division

Monthly Consumption in Gallons	Monthly Rates Present	Monthly Rates Proposed	Increase $/Month	Increase $/Day	Increase Percent
Residential 5/8"					
0	19.35	22.40	3.05	0.10	15.8%
1,000	26.18	32.97	6.79	0.23	25.9%
2,000	33.00	43.53	10.53	0.35	31.9%
3,000	39.83	54.10	14.27	0.48	35.8%
4,000	46.66	64.66	18.01	0.60	38.6%
5,000	53.48	75.23	21.75	0.72	40.7%
6,000	60.31	85.80	25.49	0.85	42.3%
7,000	67.13	96.36	29.23	0.97	43.5%
8,000	73.96	106.93	32.97	1.10	44.6%
9,000	80.79	117.49	36.71	1.22	45.4%
10,000	87.61	128.06	40.45	1.35	46.2%
Residential 5/8"					
4,000	46.66	64.66	18.01	0.60	38.6%
Commercial 4"					
434,800	3,277.12	5,179.10	1,901.98	63.40	58.0%

Aqua Pennsylvania, Inc.
2021 Rate Case
Comparative Schedule of Present and Proposed Rates
Superior Water Company

Minimum Charges:

Size	Present Rates Per Month Amount ($)	Present Rates Per Month Gallon Allowance	Proposed Rates Per Month Amount ($)	Proposed Rates Per Month Gallon Allowance
5/8"	18.00	0	22.40	0
3/4"	23.90	0	38.50	0
1"	39.40	0	65.30	0
1 1/2"	63.70	0	125.80	0
2"	89.50	0	179.10	0
3"	125.00	0	360.00	0
4"	287.50	0	585.00	0
6"	970.00	0	1,207.00	0
8"	1,697.00	0	2,112.00	0
3/4" Dual Meter	20.21	0	24.61	0

Consumption Charges:

Class	Present Rates Per Month Amount ($) per thousand gallons	Present Rates Per Month Gallon Allowance	Proposed Rates Per Month Amount ($) per thousand gallons	Proposed Rates Per Month Gallon Allowance
Residential	10.649	Up to 2,000 Gallons	13.490	Up to 2,000 Gallons
	12.608	Over 2,000 Gallons	15.971	Over 2,000 Gallons
Commercial	11.900	Up to 10,000 Gallons	14.814	Up to 10,000 Gallons
	10.455	Next 23,300 Gallons	13.015	Next 23,300 Gallons
	8.673	Next 300,000 Gallons	10.798	Next 300,000 Gallons
	7.938	Over 333,300 Gallons	9.883	Over 333,300 Gallons
Public	11.900	Up to 10,000 Gallons	14.814	Up to 10,000 Gallons
	10.455	Next 23,300 Gallons	13.015	Next 23,300 Gallons
	8.573	Next 300,000 Gallons	10.674	Next 300,000 Gallons
	7.847	Over 333,300 Gallons	9.769	Over 333,300 Gallons

Fire Service Charges:

Service	Present Rates Per Month Amount ($)	Present Rates Per Month Gallon Allowance	Proposed Rates Per Month Amount ($)	Proposed Rates Per Month Gallon Allowance
Hydrants				
Public Fire Hydrants	25.860		31.150	
Private Fire Hydrants	46.000		54.650	
Metered Fire Connection Size				
1"	6.000	0	7.600	0
1 1/2"	15.250	0	17.400	0
2"	22.900	0	32.100	0
3"	55.400	0	69.800	0
4"	86.700	0	118.100	0
6"	120.000	0	206.400	0
8"	120.000	0	174.000	0
10"	548.300	0	690.900	0

Aqua Pennsylvania, Inc.
2021 Rate Case
Comparison of Customer Bills
Superior Water Company

Monthly Consumption in Gallons	Monthly Rates Present	Monthly Rates Proposed	Increase $/Month	Increase $/Day	Increase Percent
Residential 5/8"					
0	19.35	22.40	3.05	0.10	15.8%
1,000	30.80	35.89	5.09	0.17	16.5%
2,000	42.25	49.38	7.13	0.24	16.9%
3,000	55.80	65.35	9.55	0.32	17.1%
4,000	69.35	81.32	11.97	0.40	17.3%
5,000	82.91	97.29	14.39	0.48	17.4%
6,000	96.46	113.26	16.80	0.56	17.4%
7,000	110.01	129.24	19.22	0.64	17.5%
8,000	123.57	145.21	21.64	0.72	17.5%
9,000	137.12	161.18	24.06	0.80	17.5%
10,000	150.67	177.15	26.47	0.88	17.6%
Residential 5/8"					
4,000	69.35	81.32	11.97	0.40	17.3%
Commercial 5/8"					
6,000	96.11	111.28	15.18	0.51	15.8%

Aqua Pennsylvania, Inc.
2021 Rate Case
Comparative Schedule of Present and Proposed Rates
Treasure Lake Division

Minimum Charges:

Size	Present Rates Per Month Amount ($)	Present Rates Per Month Gallon Allowance	Proposed Rates Per Month Amount ($)	Proposed Rates Per Month Gallon Allowance
5/8"	18.00	0	22.40	0
3/4"	23.90	0	38.50	0
1"	39.40	0	65.30	0
1 1/2"	63.70	0	125.80	0
2"	89.50	0	179.10	0
3"	125.00	0	360.00	0
4"	287.50	0	585.00	0
6"	970.00	0	1,207.00	0

Consumption Charges:

Class	Present Rates Per Month Amount ($) per thousand gallons	Present Rates Per Month Gallon Allowance	Proposed Rates Per Month Amount ($) per thousand gallons	Proposed Rates Per Month Gallon Allowance
Residential	5.430	0	9.204	0
Commercial	5.430	0	9.204	0

Fire Service Charges:

Service	Present Rates Per Month Amount ($)	Present Rates Per Month Gallon Allowance	Proposed Rates Per Month Amount ($)	Proposed Rates Per Month Gallon Allowance
Hydrants				
Public Fire Hydrants	25.860		31.150	

Aqua Pennsylvania, Inc.
2021 Rate Case
Comparison of Customer Bills
Treasure Lake Division

Monthly Consumption in Gallons	Monthly Rates Present	Monthly Rates Proposed	Increase $/Month	Increase $/Day	Increase Percent
Residential 5/8"					
0	19.35	22.40	3.05	0.10	15.8%
1,000	25.19	31.60	6.42	0.21	25.5%
2,000	31.02	40.81	9.78	0.33	31.5%
3,000	36.86	50.01	13.15	0.44	35.7%
4,000	42.70	59.22	16.52	0.55	38.7%
5,000	48.54	68.42	19.88	0.66	41.0%
6,000	54.37	77.62	23.25	0.78	42.8%
7,000	60.21	86.83	26.62	0.89	44.2%
8,000	66.05	96.03	29.98	1.00	45.4%
9,000	71.89	105.24	33.35	1.11	46.4%
10,000	77.72	114.44	36.72	1.22	47.2%
Residential 5/8"					
4,000	42.70	59.22	16.52	0.55	38.7%
Commercial 5/8"					
33,500	214.90	330.73	115.84	3.86	53.9%

Aqua Pennsylvania, Inc.
2021 Rate Case
Comparative Schedule of Present and Proposed Rates
Oakland Beach/Lakeside Acres Division

Minimum Charges:

Size	Present Rates Per Month Amount ($)	Gallon Allowance	Proposed Rates Per Month Amount ($)	Gallon Allowance
5/8"	28.00	0	32.40	0
3/4"	28.00	0	32.40	0
1"	52.50	0	65.30	0
1 1/2"	101.10	0	125.80	0
2"	143.90	0	179.10	0
3"	289.00	0	360.00	0
4"	470.00	0	585.00	0
6"	970.00	0	1,207.00	0
8"	1,697.00	0	2,112.00	0
10"	2,508.00	0	3,121.00	0

Consumption Charges:

Class	Present Rates Per Month Amount ($) per thousand gallons	Gallon Allowance	Proposed Rates Per Month Amount ($) per thousand gallons	Gallon Allowance
Residential	9.128	Up to 4,000 Gallons	12.231	Up to 4,000 Gallons
	12.608	Over 4,000 Gallons	15.971	Over 4,000 Gallons
Commercial & Public	11.900	Up to 10,000 Gallons	14.814	Up to 10,000 Gallons
	10.455	Next 23,300 Gallons	13.015	Next 23,300 Gallons
	8.673	Next 300,000 Gallons	10.798	Next 300,000 Gallons
	7.938	Over 333,300 Gallons	9.883	Over 333,300 Gallons
Industrial	11.900	Up to 10,000 Gallons	14.814	Up to 10,000 Gallons
	10.455	Next 23,300 Gallons	13.015	Next 23,300 Gallons
	8.673	Next 300,000 Gallons	10.798	Next 300,000 Gallons
	7.938	Next 3,000,000 Gallons	9.883	Next 3,000,000 Gallons
	7.455	Next 6,666,700 Gallons	9.866	Next 6,666,700 Gallons
	5.963	Over 10,000,000 Gallons	7.892	Over 10,000,000 Gallons

Fire Service Charges:

Service	Present Rates Per Month Amount ($)	Gallon Allowance	Proposed Rates Per Month Amount ($)	Gallon Allowance
Hydrants				
Public Fire Hydrants	25.860		31.150	
Qualified Private Fire Hydrants	26.000		36.400	
Private Fire Hydrants	46.000		54.650	
Metered Fire Connection Size				
1"	6.000	0	7.600	0
1 1/2"	13.800	0	17.400	0
2"	34.100	0	43.000	0
3"	55.400	0	69.800	0
4"	93.700	0	118.100	0
6"	206.400	0	260.100	0
8"	360.100	0	453.700	0
10"	548.300	0	690.900	0
12"	1,519.000	0	1,913.900	0
Consumption Rate per Thousand Gallons	12.490		14.814	

Aqua Pennsylvania, Inc.
2021 Rate Case
Comparison of Customer Bills
Oakland Beach/Lakeside Acres Division

Monthly Consumption in Gallons	Monthly Rates Present	Proposed	Increase $/Month	$/Day	Percent
Residential 5/8"					
0	30.10	32.40	2.30	0.08	7.6%
1,000	39.91	44.63	4.72	0.16	11.8%
2,000	49.73	56.86	7.14	0.24	14.4%
3,000	59.54	69.09	9.56	0.32	16.0%
4,000	69.35	81.32	11.97	0.40	17.3%
5,000	82.90	97.30	14.39	0.48	17.4%
6,000	96.46	113.27	16.81	0.56	17.4%
7,000	110.01	129.24	19.23	0.64	17.5%
8,000	123.56	145.21	21.64	0.72	17.5%
9,000	137.12	161.18	24.06	0.80	17.5%
10,000	150.67	177.15	26.48	0.88	17.6%
Residential 5/8"					
4,000	69.35	81.32	11.97	0.40	17.3%
Commercial 5/8"					
14,100	240.89	276.47	35.58	1.19	14.8%
Industrial 5/8"					
36,800	452.53	521.58	69.05	2.30	15.3%

Aqua Pennsylvania, Inc.
2021 Rate Case
Comparative Schedule of Present and Proposed Rates
CS Water Division (Masthope)

Minimum Charges:

Size	Present Rates Per Month Amount ($)	Present Rates Per Month Gallon Allowance	Proposed Rates Per Month Amount ($)	Proposed Rates Per Month Gallon Allowance
5/8"	28.00	0	32.40	0
3/4"	28.00	0	32.40	0
1"	52.50	0	65.30	0
1 1/2"	101.10	0	125.80	0
2"	143.90	0	179.10	0
3"	289.00	0	360.00	0
4"	470.00	0	585.00	0
6"	970.00	0	1,207.00	0
8"	1,697.00	0	2,112.00	0
10"	2,508.00	0	3,121.00	0

Consumption Charges:

Class	Present Rates Per Month Amount ($) per thousand gallons	Present Rates Per Month Gallon Allowance	Proposed Rates Per Month Amount ($) per thousand gallons	Proposed Rates Per Month Gallon Allowance
Residential	9.128	Up to 4,000 Gallons	12.231	Up to 4,000 Gallons
	12.608	Over 4,000 Gallons	15.971	Over 4,000 Gallons
Commercial & Public	11.900	Up to 10,000 Gallons	14.814	Up to 10,000 Gallons
	10.455	Next 23,300 Gallons	13.015	Next 23,300 Gallons
	8.673	Next 300,000 Gallons	10.798	Next 300,000 Gallons
	7.938	Over 333,300 Gallons	9.883	Over 333,300 Gallons
Industrial	11.900	Up to 10,000 Gallons	14.814	Up to 10,000 Gallons
	10.455	Next 23,300 Gallons	13.015	Next 23,300 Gallons
	8.673	Next 300,000 Gallons	10.798	Next 300,000 Gallons
	7.938	Next 3,000,000 Gallons	9.883	Next 3,000,000 Gallons
	7.455	Next 6,666,700 Gallons	9.866	Next 6,666,700 Gallons
	5.963	Over 10,000,000 Gallons	7.892	Over 10,000,000 Gallons

Fire Service Charges:

Service	Present Rates Per Month Amount ($)	Present Rates Per Month Gallon Allowance	Proposed Rates Per Month Amount ($)	Proposed Rates Per Month Gallon Allowance
Hydrants				
Private Fire Hydrants	46.000		54.650	
Public Fire Hydrants (new)	25.860		31.150	
Metered Fire Connection Size				
1"	6.000	0	7.600	0
1 1/2"	13.800	0	17.400	0
2"	34.100	0	43.000	0
3"	55.400	0	69.800	0
4"	93.700	0	118.100	0
6"	206.400	0	260.100	0
8"	360.100	0	453.700	0
10"	548.300	0	690.900	0
12"	1,519.000	0	1,913.900	0
Consumption Rate per Thousand Gallons	12.490		14.814	

Aqua Pennsylvania, Inc.
2021 Rate Case
Comparison of Customer Bills
CS Water Division (Masthope)

Monthly Consumption in Gallons	Monthly Rates Present	Proposed	Increase $/Month	$/Day	Percent
Residential 5/8"					
0	30.10	32.40	2.30	0.08	7.6%
1,000	39.91	44.63	4.72	0.16	11.8%
2,000	49.73	56.86	7.14	0.24	14.4%
3,000	59.54	69.09	9.56	0.32	16.0%
4,000	69.35	81.32	11.97	0.40	17.3%
5,000	82.90	97.30	14.39	0.48	17.4%
6,000	96.46	113.27	16.81	0.56	17.4%
7,000	110.01	129.24	19.23	0.64	17.5%
8,000	123.56	145.21	21.64	0.72	17.5%
9,000	137.12	161.18	24.06	0.80	17.5%
10,000	150.67	177.15	26.48	0.88	17.6%
Residential 5/8"					
4,000	69.35	81.32	11.97	0.40	17.3%
Commercial 5/8"					
14,100	240.89	276.47	35.58	1.19	14.8%

Aqua Pennsylvania, Inc.
2021 Rate Case
Comparative Schedule of Present and Proposed Rates
Eagle Rock, Fawn Lake, Tanglewood, Thornhurst, Woodledge Village, Western & Pinecrest Divisions

Minimum Charges:

Size	Present Rates Per Month Amount ($)	Present Rates Per Month Gallon Allowance	Proposed Rates Per Month Amount ($)	Proposed Rates Per Month Gallon Allowance
5/8"	28.00	0	32.40	0
3/4"	28.00	0	32.40	0
1"	52.50	0	65.30	0
1 1/2"	101.10	0	125.80	0
2"	143.90	0	179.10	0
3"	289.00	0	360.00	0
4"	470.00	0	585.00	0
6"	970.00	0	1,207.00	0
8"	1,697.00	0	2,112.00	0
10"	2,508.00	0	3,121.00	0

Consumption Charges:

Class	Present Rates Per Month Amount ($) per thousand gallons	Present Rates Per Month Gallon Allowance	Proposed Rates Per Month Amount ($) per thousand gallons	Proposed Rates Per Month Gallon Allowance
Residential	9.128	Up to 4,000 Gallons	12.231	Up to 4,000 Gallons
	12.608	Over 4,000 Gallons	15.971	Over 4,000 Gallons
Commercial	11.900	Up to 10,000 Gallons	14.814	Up to 10,000 Gallons
	10.455	Next 23,300 Gallons	13.015	Next 23,300 Gallons
	8.673	Next 300,000 Gallons	10.798	Next 300,000 Gallons
	7.938	Over 333,300 Gallons	9.883	Over 333,300 Gallons
Public	11.900	Up to 10,000 Gallons	14.814	Up to 10,000 Gallons
	10.455	Next 23,300 Gallons	13.015	Next 23,300 Gallons
	8.573	Next 300,000 Gallons	10.674	Next 300,000 Gallons
	7.847	Over 333,300 Gallons	9.769	Over 333,300 Gallons
Industrial	11.900	Up to 10,000 Gallons	14.814	Up to 10,000 Gallons
	10.455	Next 23,300 Gallons	13.015	Next 23,300 Gallons
	8.673	Next 300,000 Gallons	10.798	Next 300,000 Gallons
	7.938	Next 3,000,000 Gallons	9.883	Next 3,000,000 Gallons
	7.455	Next 6,666,700 Gallons	9.866	Next 6,666,700 Gallons
	5.963	Over 10,000,000 Gallons	7.892	Over 10,000,000 Gallons
Other Water Utilities	11.900	0	14.814	0

Fire Service Charges:

Service	Present Rates Per Month Amount ($)	Present Rates Per Month Gallon Allowance	Proposed Rates Per Month Amount ($)	Proposed Rates Per Month Gallon Allowance
Hydrants				
Public Fire Hydrants - Fawn Lake, Woodledge Village	25.860		31.150	
Public Fire Hydrants - Tanglewood and Western	25.860		31.150	
Private Fire Hydrants - Fawn Lake, Woodledge Village	46.000		54.650	
Private Fire Hydrants - Tanglewood and Western	46.000		54.650	
Private Fire Hydrants - Eagle Rock	22.800		31.900	
New Public Hydrants	25.860		31.150	
Metered Fire Connection Size				
1"	6.000	0	7.600	0
1 1/2"	13.800	0	17.400	0
2"	34.100	0	43.000	0
3"	55.400	0	69.800	0
4"	93.700	0	118.100	0
6"	206.400	0	260.100	0
8"	360.100	0	453.700	0
10"	548.300	0	690.900	0
12"	1,519.000	0	1,913.900	0
Consumption Rate per Thousand Gallons	12.490		14.814	

Aqua Pennsylvania, Inc.
2021 Rate Case
Comparison of Customer Bills
Eagle Rock, Fawn Lake, Tanglewood, Thornhurst, Woodledge Village, Western & Pinecrest Divisions

Monthly Consumption in Gallons	Monthly Rates Present	Monthly Rates Proposed	Increase $/Month	Increase $/Day	Increase Percent
Residential 5/8"					
0	30.10	32.40	2.30	0.08	7.6%
1,000	39.91	44.63	4.72	0.16	11.8%
2,000	49.73	56.86	7.14	0.24	14.4%
3,000	59.54	69.09	9.56	0.32	16.0%
4,000	69.35	81.32	11.97	0.40	17.3%
5,000	82.90	97.30	14.39	0.48	17.4%
6,000	96.46	113.27	16.81	0.56	17.4%
7,000	110.01	129.24	19.23	0.64	17.5%
8,000	123.56	145.21	21.64	0.72	17.5%
9,000	137.12	161.18	24.06	0.80	17.5%
10,000	150.67	177.15	26.48	0.88	17.6%
Residential 5/8"					
4,000	69.35	81.32	11.97	0.40	17.3%
Commercial 5/8"					
14,100	204.11	233.90	29.80	0.99	14.6%

Aqua Pennsylvania, Inc.
2021 Rate Case
Comparative Schedule of Present and Proposed Rates
Bunker Hill Subdivision

Minimum Charges:

Class	Present Rates Per Month		Proposed Rates Per Month	
	Amount ($)	Gallon Allowance	Amount ($)	Gallon Allowance
Residential	8.00	0	11.80	0

Consumption Charges:

Class	Present Rates Per Month		Proposed Rates Per Month	
	Amount ($) per thousand gallons	Gallon Allowance	Amount ($) per thousand gallons	Gallon Allowance
Residential	4.500	0	6.660	0

Fire Service Charges:

Service	Present Rates Per Month		Proposed Rates Per Month	
	Amount ($)	Gallon Allowance	Amount ($)	Gallon Allowance

Aqua Pennsylvania, Inc.
2021 Rate Case
Comparison of Customer Bills
Bunker Hill Subdivision

Monthly Consumption in Gallons	Monthly Rates Present	Monthly Rates Proposed	Increase $/Month	Increase $/Day	Increase Percent
Residential 5/8"					
0	8.60	11.80	3.20	0.11	37.2%
1,000	13.44	18.46	5.02	0.17	37.4%
2,000	18.28	25.12	6.85	0.23	37.5%
3,000	23.11	31.78	8.67	0.29	37.5%
4,000	27.95	38.44	10.49	0.35	37.5%
5,000	32.79	45.10	12.31	0.41	37.6%
6,000	37.63	51.76	14.14	0.47	37.6%
7,000	42.46	58.42	15.96	0.53	37.6%
8,000	47.30	65.08	17.78	0.59	37.6%
9,000	52.14	71.74	19.60	0.65	37.6%
10,000	56.98	78.40	21.43	0.71	37.6%

Residential 5/8"					
4,000	27.95	38.44	10.49	0.35	37.5%

Aqua Pennsylvania, Inc.
2021 Rate Case
Comparative Schedule of Present and Proposed Rates
Sun Valley Division

Minimum Charges:

Size	Present Rates Per Month Amount ($)	Present Rates Per Month Gallon Allowance	Proposed Rates Per Month Amount ($)	Proposed Rates Per Month Gallon Allowance
Residential Unmetered	19.50	0		
Residential Metered			18.00	0

Consumption Charges:

Class	Present Rates Per Month Amount ($) per thousand gallons	Present Rates Per Month Gallon Allowance	Proposed Rates Per Month Amount ($) per thousand gallons	Proposed Rates Per Month Gallon Allowance
Residential			5.0000	0

Fire Service Charges:

Service	Present Rates Per Month Amount ($)	Present Rates Per Month Gallon Allowance	Proposed Rates Per Month Amount ($)	Proposed Rates Per Month Gallon Allowance

Aqua Pennsylvania, Inc.
2021 Rate Case
Comparison of Customer Bills
Sun Valley Division

Monthly Consumption in Gallons	Monthly Rates Present	Monthly Rates Proposed	Increase $/Month	Increase $/Day	Increase Percent
Residential	Unmetered	Metered			
0	20.96	18.00	(2.96)	(0.10)	-14.1%
1,000	20.96	23.00	2.04	0.07	9.7%
2,000	20.96	28.00	7.04	0.23	33.6%
3,000	20.96	33.00	12.04	0.40	57.4%
4,000	20.96	38.00	17.04	0.57	81.3%
5,000	20.96	43.00	22.04	0.73	105.1%
6,000	20.96	48.00	27.04	0.90	129.0%
7,000	20.96	53.00	32.04	1.07	152.8%
8,000	20.96	58.00	37.04	1.23	176.7%
9,000	20.96	63.00	42.04	1.40	200.5%
10,000	20.96	68.00	47.04	1.57	224.4%

Residential 4,000	20.96	38.00	17.04	0.57	81.3%

Aqua Pennsylvania, Inc.
2021 Rate Case
Comparative Schedule of Present and Proposed Rates
Phoenixville Division

Minimum Charges:

Size	Present Rates Per Month Amount ($)	Present Rates Per Month Gallon Allowance	Proposed Rates Per Month Amount ($)	Proposed Rates Per Month Gallon Allowance
5/8"	3.33	0	4.90	0
3/4"	3.33	0	4.90	0
1"	6.67	0	9.90	0
1 1/2"	11.67	0	17.30	0
2"	25.00	0	37.00	0
3"	41.67	0	61.70	0
4"	83.33	0	123.30	0
6"	133.33	0	197.30	0
8"	283.33	0	419.30	0

Consumption Charges:

Class	Present Rates Per Month Amount ($) per thousand gallons	Present Rates Per Month Gallon Allowance	Proposed Rates Per Month Amount ($) per thousand gallons	Proposed Rates Per Month Gallon Allowance
Residential	3.000	Up to 333,333 Gallons	4.440	Up to 4,000 Gallons
	2.450	Next 1,333,333 Gallons	3.626	Over 4,000 Gallons
	2.000	Over 1,666,667 Gallons	2.960	Over 4,000 Gallons
Commercial & Public	3.000	Up to 333,333 Gallons	4.440	Up to 10,000 Gallons
	2.450	Next 1,333,333 Gallons	3.626	Next 23,300 Gallons
	2.000	Over 1,666,667 Gallons	2.960	Next 300,000 Gallons
Industrial	3.000	Up to 333,333 Gallons	4.440	Up to 10,000 Gallons
	2.450	Next 1,333,333 Gallons	3.626	Next 23,300 Gallons
	2.000	Over 1,666,667 Gallons	2.960	Next 300,000 Gallons

Fire Service Charges:

Service	Present Rates Per Month Amount ($)	Present Rates Per Month Gallon Allowance	Proposed Rates Per Month Amount ($)	Proposed Rates Per Month Gallon Allowance
Hydrants				
Public Fire Hydrants	25.860		31.150	
Qualified Private Fire Hydrants	26.000		36.400	
Private Fire Hydrants	46.000		54.650	
Metered Fire Connection Size				
1"	6.000	0	7.600	0
1 1/2"	13.800	0	17.400	0
2"	34.100	0	43.000	0
3"	55.400	0	69.800	0
4"	93.700	0	118.100	0
6"	206.400	0	260.100	0
8"	360.100	0	453.700	0
10"	548.300	0	690.900	0
12"	1,519.000	0	1,913.900	0
Consumption Rate per Thousand Gallons	12.490		14.814	

Aqua Pennsylvania, Inc.
2021 Rate Case
Comparison of Customer Bills
Phoenixville Division

Monthly Consumption in Gallons	Monthly Rates Present	Monthly Rates Proposed	Increase $/Month	Increase $/Day	Increase Percent
Residential 5/8"					
0	3.33	4.90	1.57	0.05	47.0%
1,000	6.33	9.34	3.01	0.10	47.5%
2,000	9.33	13.78	4.45	0.15	47.6%
3,000	12.33	18.22	5.89	0.20	47.7%
4,000	15.33	22.66	7.33	0.24	47.8%
5,000	18.33	27.10	8.77	0.29	47.8%
6,000	21.33	31.54	10.21	0.34	47.8%
7,000	24.33	35.98	11.65	0.39	47.9%
8,000	27.33	40.42	13.09	0.44	47.9%
9,000	30.33	44.86	14.53	0.48	47.9%
10,000	33.33	49.30	15.97	0.53	47.9%
Residential 5/8"					
4,000	15.33	22.66	7.33	0.24	47.8%
Commercial 5/8"					
19,100	60.63	89.70	29.07	0.97	47.9%
Industrial 5/8"					
3,600	14.13	20.88	6.75	0.23	47.8%

Aqua Pennsylvania Wastewater, Inc.
2021 Rate Case
Comparative Schedule of Present and Proposed Rates
Bunker Hill Subdivision

Minimum Charges:

	Present Rates Per Month		Proposed Rates Per Month	
	Amount ($)	Gallon Allowance	Amount ($)	Gallon Allowance
Unmetered	56.20	0	77.49	0

Consumption Charges:

	Present Rates Per Month		Proposed Rates Per Month	
	Amount ($) per thousand gallons	Gallon Allowance	Amount ($) per thousand gallons	Gallon Allowance

Aqua Pennsylvania Wastewater, Inc.
2021 Rate Case
Comparison of Customer Bills
Bunker Hill Subdivision

Monthly Consumption in Gallons	Monthly Rates Present	Monthly Rates Proposed	Increase $/Month	Increase $/Day	Increase Percent
Unmetered					
0	59.01	77.49	18.48	0.62	31.3%
1,000	59.01	77.49	18.48	0.62	31.3%
2,000	59.01	77.49	18.48	0.62	31.3%
3,000	59.01	77.49	18.48	0.62	31.3%
4,000	59.01	77.49	18.48	0.62	31.3%
5,000	59.01	77.49	18.48	0.62	31.3%
6,000	59.01	77.49	18.48	0.62	31.3%
7,000	59.01	77.49	18.48	0.62	31.3%
8,000	59.01	77.49	18.48	0.62	31.3%
9,000	59.01	77.49	18.48	0.62	31.3%
10,000	59.01	77.49	18.48	0.62	31.3%
Unmetered Residential					
0	59.01	77.49	18.48	0.62	31.3%

Aqua Pennsylvania Wastewater, Inc.
2021 Rate Case
Comparative Schedule of Present and Proposed Rates
Treasure Lake Division

Minimum Charges:

Size	Present Rates Per Month		Proposed Rates Per Month	
	Amount ($)	Gallon Allowance	Amount ($)	Gallon Allowance
5/8"	31.00	0	39.10	0
3/4"	31.00	0	39.10	0
1"	31.00	0	39.10	0
1 1/2"	62.00	0	78.20	0
2"	99.20	0	125.12	0
3"	186.00	0	234.60	0
4"	310.00	0	391.00	0
6"	500.00	0	630.65	0
Unmetered	56.20	0	77.49	0

Consumption Charges:

	Present Rates Per Month		Proposed Rates Per Month	
	Amount ($) per thousand gallons	Gallon Allowance	Amount ($) per thousand gallons	Gallon Allowance
Metered	6.300	0	9.598	0

Aqua Pennsylvania Wastewater, Inc.
2021 Rate Case
Comparison of Customer Bills
Treasure Lake Division

Monthly Consumption in Gallons	Monthly Rates Present	Monthly Rates Proposed	Increase $/Month	Increase $/Day	Increase Percent
Metered					
0	32.55	39.10	6.55	0.22	20.1%
1,000	39.17	48.70	9.53	0.32	24.3%
2,000	45.78	58.30	12.52	0.42	27.3%
3,000	52.40	67.89	15.50	0.52	29.6%
4,000	59.01	77.49	18.48	0.62	31.3%
5,000	65.63	87.09	21.47	0.72	32.7%
6,000	72.24	96.69	24.45	0.81	33.8%
7,000	78.86	106.29	27.43	0.91	34.8%
8,000	85.47	115.88	30.41	1.01	35.6%
9,000	92.09	125.48	33.40	1.11	36.3%
10,000	98.70	135.08	36.38	1.21	36.9%
Residential 5/8"					
3,200	53.72	69.81	16.10	0.54	30.0%
Commercial 5/8"					
34,300	259.44	368.31	108.87	3.63	42.0%
Unmetered					
0	59.01	77.49	18.48	0.62	31.3%

Aqua Pennsylvania Wastewater, Inc.
2021 Rate Case
Comparative Schedule of Present and Proposed Rates
Media Division

Minimum Charges:

Size	Present Rates Per Month Amount ($)	Present Rates Per Month Gallon Allowance	Proposed Rates Per Month Amount ($)	Proposed Rates Per Month Gallon Allowance
5/8"	31.00	0	39.10	0
3/4"	46.50	0	58.65	0
1"	77.50	0	97.75	0
1 1/2"	155.00	0	195.50	0
2"	248.00	0	312.80	0
3"	465.00	0	586.50	0
4"	775.00	0	977.50	0
Unmetered	31.00	0	39.10	0

Consumption Charges:

	Present Rates Per Month Amount ($) per thousand gallons	Present Rates Per Month Gallon Allowance	Proposed Rates Per Month Amount ($) per thousand gallons	Proposed Rates Per Month Gallon Allowance
Metered	7.600	0	9.598	0

Aqua Pennsylvania Wastewater, Inc.
2021 Rate Case
Comparison of Customer Bills
Media Division

Monthly Consumption in Gallons	Monthly Rates Present	Monthly Rates Proposed	Increase $/Month	Increase $/Day	Increase Percent
Metered 5/8"					
0	32.55	39.10	6.55	0.22	20.1%
1,000	40.53	48.70	8.17	0.27	20.2%
2,000	48.51	58.30	9.79	0.33	20.2%
3,000	56.49	67.89	11.40	0.38	20.2%
4,000	64.47	77.49	13.02	0.43	20.2%
5,000	72.45	87.09	14.64	0.49	20.2%
6,000	80.43	96.69	16.26	0.54	20.2%
7,000	88.41	106.29	17.88	0.60	20.2%
8,000	96.39	115.88	19.49	0.65	20.2%
9,000	104.37	125.48	21.11	0.70	20.2%
10,000	112.35	135.08	22.73	0.76	20.2%
Residential 5/8"					
3,500	60.48	72.69	12.21	0.41	20.2%
Commercial 5/8"					
16,300	162.62	195.55	32.92	1.10	20.2%
Industrial 5/8"					
3,700	62.08	74.61	12.54	0.42	20.2%

Aqua Pennsylvania Wastewater, Inc.
2021 Rate Case
Comparative Schedule of Present and Proposed Rates
Village at Valley Forge Division

Minimum Charges:

Size	Present Rates Per Month		Proposed Rates Per Month	
	Amount ($)	Gallon Allowance	Amount ($)	Gallon Allowance
5/8"	31.00	0	39.10	0
3/4"	31.00	0	39.10	0
1"	31.00	0	39.10	0
1 1/2"	62.00	0	78.20	0
2"	99.20	0	125.12	0
3"	186.00	0	234.60	0
4"	310.00	0	391.00	0
6"	500.00	0	630.65	0

Consumption Charges:

	Present Rates Per Month		Proposed Rates Per Month	
	Amount ($) per thousand gallons	Gallon Allowance	Amount ($) per thousand gallons	Gallon Allowance
Metered	6.300	0	9.598	0

Aqua Pennsylvania Wastewater, Inc.
2021 Rate Case
Comparison of Customer Bills
Village at Valley Forge Division

Monthly Consumption in Gallons	Monthly Rates Present	Monthly Rates Proposed	Increase $/Month	Increase $/Day	Increase Percent
Metered					
0	104.16	125.12	20.96	0.70	20.1%
1,000	110.78	134.72	23.94	0.80	21.6%
2,000	117.39	144.32	26.93	0.90	22.9%
3,000	124.01	153.91	29.91	1.00	24.1%
4,000	130.62	163.51	32.89	1.10	25.2%
5,000	137.24	173.11	35.88	1.20	26.1%
6,000	143.85	182.71	38.86	1.30	27.0%
7,000	150.47	192.31	41.84	1.39	27.8%
8,000	157.08	201.90	44.82	1.49	28.5%
9,000	163.70	211.50	47.81	1.59	29.2%
10,000	170.31	221.10	50.79	1.69	29.8%
Commercial 4"					
194,500	1,612.12	2,257.81	645.69	21.52	40.1%

Aqua Pennsylvania Wastewater, Inc.
2021 Rate Case
Comparative Schedule of Present and Proposed Rates
Bridlewood Division

Minimum Charges:

Class	Present Rates Per Month Amount ($)	Present Rates Per Month Gallon Allowance	Proposed Rates Per Month Amount ($)	Proposed Rates Per Month Gallon Allowance
Residential	31.00		39.10	
Commercial				
Apartment Complex (217 EDU's)	13,323.80	0	16,815.33	0
Childrens World Daycare (7 EDU's)	429.80	0	542.43	0

Consumption Charges:

Class	Present Rates Per Month Amount ($) per thousand gallons	Present Rates Per Month Gallon Allowance	Proposed Rates Per Month Amount ($) per thousand gallons	Proposed Rates Per Month Gallon Allowance
Residential	7.600	0	9.598	0

Aqua Pennsylvania Wastewater, Inc.
2021 Rate Case
Comparison of Customer Bills
Bridlewood Division

Monthly Consumption in Gallons	Monthly Rates Present	Monthly Rates Proposed	Increase $/Month	Increase $/Day	Increase Percent
Residential					
0	32.55	39.10	6.55	0.22	20.1%
1,000	40.53	48.70	8.17	0.27	20.2%
2,000	48.51	58.30	9.79	0.33	20.2%
3,000	56.49	67.89	11.40	0.38	20.2%
4,000	64.47	77.49	13.02	0.43	20.2%
5,000	72.45	87.09	14.64	0.49	20.2%
6,000	80.43	96.69	16.26	0.54	20.2%
7,000	88.41	106.29	17.88	0.60	20.2%
8,000	96.39	115.88	19.49	0.65	20.2%
9,000	104.37	125.48	21.11	0.70	20.2%
10,000	112.35	135.08	22.73	0.76	20.2%
Residential					
2,700	54.10	65.01	10.92	0.36	20.2%

Aqua Pennsylvania Wastewater, Inc.
2021 Rate Case
Comparative Schedule of Present and Proposed Rates
Eagle Rock Division

Minimum Charges:

Class	Present Rates Per Month Amount ($)	Present Rates Per Month Gallon Allowance	Proposed Rates Per Month Amount ($)	Proposed Rates Per Month Gallon Allowance
Residential	31.00	0	39.10	0
Commercial				
Eagle Rock Inn	496.00	0	625.60	0
Eagle Rock Lodge	155.00	0	195.50	0
Eagle Rock Clubhouse	124.00	0	156.40	0
Other Commercial (per EDU)	36.00	0	39.10	0

Consumption Charges:

Class	Present Rates Per Month Amount ($) per thousand gallons	Present Rates Per Month Gallon Allowance	Proposed Rates Per Month Amount ($) per thousand gallons	Proposed Rates Per Month Gallon Allowance
Residential	7.600	0	9.598	0
Commercial	7.600	0	9.598	0

Aqua Pennsylvania Wastewater, Inc.
2021 Rate Case
Comparison of Customer Bills
Eagle Rock Division

Monthly Consumption in Gallons	Monthly Rates Present	Monthly Rates Proposed	Increase $/Month	Increase $/Day	Increase Percent
Residential					
0	32.55	39.10	6.55	0.22	20.1%
1,000	40.53	48.70	8.17	0.27	20.2%
2,000	48.51	58.30	9.79	0.33	20.2%
3,000	56.49	67.89	11.40	0.38	20.2%
4,000	64.47	77.49	13.02	0.43	20.2%
5,000	72.45	87.09	14.64	0.49	20.2%
6,000	80.43	96.69	16.26	0.54	20.2%
7,000	88.41	106.29	17.88	0.60	20.2%
8,000	96.39	115.88	19.49	0.65	20.2%
9,000	104.37	125.48	21.11	0.70	20.2%
10,000	112.35	135.08	22.73	0.76	20.2%
Residential					
2,700	54.10	65.01	10.92	0.36	20.2%
Commercial (1 EDU)					
6,100	86.48	97.65	11.17	0.37	12.9%

Aqua Pennsylvania Wastewater, Inc.
2021 Rate Case
Comparative Schedule of Present and Proposed Rates
Penn Township Division

Minimum Charges:

Class	Present Rates Per Month		Proposed Rates Per Month	
	Amount ($)	Gallon Allowance	Amount ($)	Gallon Allowance
Residential	31.00	1,000	39.10	0
Commercial	67.50	0	39.10	0
Industrial	67.50	0	39.10	0

Consumption Charges:

	Present Rates Per Month		Proposed Rates Per Month	
	Amount ($) per thousand gallons	Gallon Allowance	Amount ($) per thousand gallons	Gallon Allowance
Residential	10.000	Over 1,000 Gallons	9.598	0
Commercial	10.000	0	9.598	0
Industrial	10.000	0	9.598	0

Aqua Pennsylvania Wastewater, Inc.
2021 Rate Case
Comparison of Customer Bills
Penn Township Division

Monthly Consumption in Gallons	Monthly Rates Present	Monthly Rates Proposed	Increase $/Month	Increase $/Day	Increase Percent
Metered					
0	32.55	39.10	6.55	0.22	20.1%
1,000	32.55	48.70	16.15	0.54	49.6%
2,000	45.20	58.30	13.09	0.44	29.0%
3,000	56.23	67.89	11.67	0.39	20.7%
4,000	67.25	77.49	10.24	0.34	15.2%
5,000	78.28	87.09	8.81	0.29	11.3%
6,000	89.30	96.69	7.39	0.25	8.3%
7,000	100.33	106.29	5.96	0.20	5.9%
8,000	111.35	115.88	4.53	0.15	4.1%
9,000	122.38	125.48	3.10	0.10	2.5%
10,000	133.40	135.08	1.68	0.06	1.3%
Residential					
3,400	57.75	71.73	13.98	0.47	24.2%
Commercial					
78,400	894.08	791.58	(102.49)	(3.42)	-11.5%

Aqua Pennsylvania Wastewater, Inc.
2021 Rate Case
Comparative Schedule of Present and Proposed Rates
Pinecrest Division

Minimum Charges:

	Present Rates Per Month		Proposed Rates Per Month	
	Amount ($)	Gallon Allowance	Amount ($)	Gallon Allowance
Unmetered (per EDU)	68.40	0	77.49	0

Consumption Charges:

	Present Rates Per Month		Proposed Rates Per Month	
	Amount ($) per thousand gallons	Gallon Allowance	Amount ($) per thousand gallons	Gallon Allowance

Aqua Pennsylvania Wastewater, Inc.
2021 Rate Case
Comparison of Customer Bills
Pinecrest Division

Monthly Consumption in Gallons	Monthly Rates Present	Proposed	Increase $/Month	$/Day	Percent
Metered					
0	71.82	77.49	5.67	0.19	7.9%
1,000	71.82	77.49	5.67	0.19	7.9%
2,000	71.82	77.49	5.67	0.19	7.9%
3,000	71.82	77.49	5.67	0.19	7.9%
4,000	71.82	77.49	5.67	0.19	7.9%
5,000	71.82	77.49	5.67	0.19	7.9%
6,000	71.82	77.49	5.67	0.19	7.9%
7,000	71.82	77.49	5.67	0.19	7.9%
8,000	71.82	77.49	5.67	0.19	7.9%
9,000	71.82	77.49	5.67	0.19	7.9%
10,000	71.82	77.49	5.67	0.19	7.9%
Residential					
	71.82	77.49	5.67	0.19	7.9%

Aqua Pennsylvania Wastewater, Inc.
2021 Rate Case
Comparative Schedule of Present and Proposed Rates
Emlenton Borough Division

Minimum Charges:

Class	Present Rates Per Month Amount ($)	Present Rates Per Month Gallon Allowance	Proposed Rates Per Month Amount ($)	Proposed Rates Per Month Gallon Allowance
First 20 EDU's (per EDU)	68.40	0	77.49	0
Over 20 EDU's	34.20	0	38.75	0

Consumption Charges:

	Present Rates Per Month Amount ($) per thousand gallons	Present Rates Per Month Gallon Allowance	Proposed Rates Per Month Amount ($) per thousand gallons	Proposed Rates Per Month Gallon Allowance

Aqua Pennsylvania Wastewater, Inc.
2021 Rate Case
Comparison of Customer Bills
Emlenton Borough Division

Monthly Consumption in Gallons	Monthly Rates Present	Monthly Rates Proposed	Increase $/Month	Increase $/Day	Increase Percent
Residential					
0	71.82	77.49	5.67	0.19	7.9%
1,000	71.82	77.49	5.67	0.19	7.9%
2,000	71.82	77.49	5.67	0.19	7.9%
3,000	71.82	77.49	5.67	0.19	7.9%
4,000	71.82	77.49	5.67	0.19	7.9%
5,000	71.82	77.49	5.67	0.19	7.9%
6,000	71.82	77.49	5.67	0.19	7.9%
7,000	71.82	77.49	5.67	0.19	7.9%
8,000	71.82	77.49	5.67	0.19	7.9%
9,000	71.82	77.49	5.67	0.19	7.9%
10,000	71.82	77.49	5.67	0.19	7.9%
Residential					
0	71.82	77.49	5.67	0.19	7.9%
Commercial					
0	71.82	77.49	5.67	0.19	7.9%

Aqua Pennsylvania Wastewater, Inc.
2021 Rate Case
Comparative Schedule of Present and Proposed Rates
Rivercrest Division

Minimum Charges:

	Present Rates Per Month		Proposed Rates Per Month	
	Amount ($)	Gallon Allowance	Amount ($)	Gallon Allowance
Metered	36.00	0	39.10	0

Consumption Charges:

	Present Rates Per Month		Proposed Rates Per Month	
	Amount ($) per thousand gallons	Gallon Allowance	Amount ($) per thousand gallons	Gallon Allowance
Metered	8.100	0	9.598	0

Aqua Pennsylvania Wastewater, Inc.
2021 Rate Case
Comparison of Customer Bills
Rivercrest Division

Monthly Consumption in Gallons	Monthly Rates Present	Monthly Rates Proposed	Increase $/Month	Increase $/Day	Increase Percent
Metered					
0	37.80	39.10	1.30	0.04	3.4%
1,000	46.31	48.70	2.39	0.08	5.2%
2,000	54.81	58.30	3.49	0.12	6.4%
3,000	63.32	67.89	4.58	0.15	7.2%
4,000	71.82	77.49	5.67	0.19	7.9%
5,000	80.33	87.09	6.77	0.23	8.4%
6,000	88.83	96.69	7.86	0.26	8.8%
7,000	97.34	106.29	8.95	0.30	9.2%
8,000	105.84	115.88	10.04	0.33	9.5%
9,000	114.35	125.48	11.14	0.37	9.7%
10,000	122.85	135.08	12.23	0.41	10.0%
Residential					
3,200	65.02	69.81	4.80	0.16	7.4%
Commercial					
13,900	156.02	172.51	16.49	0.55	10.6%

Aqua Pennsylvania Wastewater, Inc.
2021 Rate Case
Comparative Schedule of Present and Proposed Rates
White Haven Division

Minimum Charges:

Class	Present Rates Per Month		Proposed Rates Per Month	
	Amount ($)	Gallon Allowance	Amount ($)	Gallon Allowance
Metered	36.00	0	39.10	0
Unmetered	68.40	0	77.49	0

Consumption Charges:

Class	Present Rates Per Month		Proposed Rates Per Month	
	Amount ($) per thousand gallons	Gallon Allowance	Amount ($) per thousand gallons	Gallon Allowance
Metered	8.100	0	9.598	0

Aqua Pennsylvania Wastewater, Inc.
2021 Rate Case
Comparison of Customer Bills
White Haven Division

Monthly Consumption in Gallons	Monthly Rates Present	Monthly Rates Proposed	Increase $/Month	Increase $/Day	Increase Percent
Metered					
0	37.80	39.10	1.30	0.04	3.4%
1,000	46.31	48.70	2.39	0.08	5.2%
2,000	54.81	58.30	3.49	0.12	6.4%
3,000	63.32	67.89	4.58	0.15	7.2%
4,000	71.82	77.49	5.67	0.19	7.9%
5,000	80.33	87.09	6.77	0.23	8.4%
6,000	88.83	96.69	7.86	0.26	8.8%
7,000	97.34	106.29	8.95	0.30	9.2%
8,000	105.84	115.88	10.04	0.33	9.5%
9,000	114.35	125.48	11.14	0.37	9.7%
10,000	122.85	135.08	12.23	0.41	10.0%
Residential					
3,200	65.02	69.81	4.80	0.16	7.4%
Commercial					
5,300	82.88	89.97	7.09	0.24	8.6%

Aqua Pennsylvania Wastewater, Inc.
2021 Rate Case
Comparative Schedule of Present and Proposed Rates
Beech Mountain Lakes Division

Minimum Charges:

	Present Rates Per Month		Proposed Rates Per Month	
	Amount ($)	Gallon Allowance	Amount ($)	Gallon Allowance
Unmetered (per EDU)	80.00	0	101.03	0

Consumption Charges:

	Present Rates Per Month		Proposed Rates Per Month	
	Amount ($) per thousand gallons	Gallon Allowance	Amount ($) per thousand gallons	Gallon Allowance

Aqua Pennsylvania Wastewater, Inc.
2021 Rate Case
Comparison of Customer Bills
Beech Mountain Lakes Division

Monthly Consumption in Gallons	Monthly Rates Present	Monthly Rates Proposed	Increase $/Month	Increase $/Day	Increase Percent
Unmetered Residential					
0	84.00	101.03	17.03	0.57	20.3%
1,000	84.00	101.03	17.03	0.57	20.3%
2,000	84.00	101.03	17.03	0.57	20.3%
3,000	84.00	101.03	17.03	0.57	20.3%
4,000	84.00	101.03	17.03	0.57	20.3%
5,000	84.00	101.03	17.03	0.57	20.3%
6,000	84.00	101.03	17.03	0.57	20.3%
7,000	84.00	101.03	17.03	0.57	20.3%
8,000	84.00	101.03	17.03	0.57	20.3%
9,000	84.00	101.03	17.03	0.57	20.3%
10,000	84.00	101.03	17.03	0.57	20.3%
Residential					
0	84.00	101.03	17.03	0.57	20.3%
Commercial					
0	84.00	101.03	17.03	0.57	20.3%

Aqua Pennsylvania Wastewater, Inc.
2021 Rate Case
Comparative Schedule of Present and Proposed Rates
Deerfield Knoll Division

Minimum Charges:

	Present Rates Per Month		Proposed Rates Per Month	
	Amount ($)	Gallon Allowance	Amount ($)	Gallon Allowance
Metered	46.00	0	58.09	0

Consumption Charges:

	Present Rates Per Month		Proposed Rates Per Month	
	Amount ($) per thousand gallons	Gallon Allowance	Amount ($) per thousand gallons	Gallon Allowance
Metered	8.500	0	10.734	0

Aqua Pennsylvania Wastewater, Inc.
2021 Rate Case
Comparison of Customer Bills
Deerfield Knoll Division

Monthly Consumption in Gallons	Monthly Rates Present	Monthly Rates Proposed	Increase $/Month	Increase $/Day	Increase Percent
Metered					
0	48.30	58.09	9.79	0.33	20.3%
1,000	57.23	68.82	11.60	0.39	20.3%
2,000	66.15	79.56	13.41	0.45	20.3%
3,000	75.08	90.29	15.22	0.51	20.3%
4,000	84.00	101.03	17.03	0.57	20.3%
5,000	92.93	111.76	18.84	0.63	20.3%
6,000	101.85	122.49	20.64	0.69	20.3%
7,000	110.78	133.23	22.45	0.75	20.3%
8,000	119.70	143.96	24.26	0.81	20.3%
9,000	128.63	154.70	26.07	0.87	20.3%
10,000	137.55	165.43	27.88	0.93	20.3%
Residential					
3,100	75.97	91.37	15.40	0.51	20.3%

Aqua Pennsylvania Wastewater, Inc.
2021 Rate Case
Comparative Schedule of Present and Proposed Rates
Laurel Lakes Division

Minimum Charges:

	Present Rates Per Month		Proposed Rates Per Month	
	Amount ($)	Gallon Allowance	Amount ($)	Gallon Allowance
Metered (per EDU)	46.00	0	58.09	0
Unmetered	71.50		101.03	

Consumption Charges:

	Present Rates Per Month		Proposed Rates Per Month	
	Amount ($) per thousand gallons	Gallon Allowance	Amount ($) per thousand gallons	Gallon Allowance
Metered	8.500	0	10.734	0

Aqua Pennsylvania Wastewater, Inc.
2021 Rate Case
Comparison of Customer Bills
Laurel Lakes Division

Monthly Consumption in Gallons	Monthly Rates Present	Monthly Rates Proposed	Increase $/Month	Increase $/Day	Increase Percent
Metered					
0	48.30	58.09	9.79	0.33	20.3%
1,000	57.23	68.82	11.60	0.39	20.3%
2,000	66.15	79.56	13.41	0.45	20.3%
3,000	75.08	90.29	15.22	0.51	20.3%
4,000	84.00	101.03	17.03	0.57	20.3%
5,000	92.93	111.76	18.84	0.63	20.3%
6,000	101.85	122.49	20.64	0.69	20.3%
7,000	110.78	133.23	22.45	0.75	20.3%
8,000	119.70	143.96	24.26	0.81	20.3%
9,000	128.63	154.70	26.07	0.87	20.3%
10,000	137.55	165.43	27.88	0.93	20.3%
Residential					
4,200	85.79	103.17	17.39	0.58	20.3%

Aqua Pennsylvania Wastewater, Inc.
2021 Rate Case
Comparative Schedule of Present and Proposed Rates
Links at Gettysburg Division

Minimum Charges:

Class	Present Rates Per Month Amount ($)	Present Rates Per Month Gallon Allowance	Proposed Rates Per Month Amount ($)	Proposed Rates Per Month Gallon Allowance
Residential	46.00	0	58.09	0
Commerical	46.00	0	58.09	0
Unmetered	71.50		101.03	

Consumption Charges:

Class	Present Rates Per Month Amount ($) per thousand gallons	Present Rates Per Month Gallon Allowance	Proposed Rates Per Month Amount ($) per thousand gallons	Proposed Rates Per Month Gallon Allowance
Residential	8.500	0	10.734	0
Commerical	8.500	0	10.734	0

Aqua Pennsylvania Wastewater, Inc.
2021 Rate Case
Comparison of Customer Bills
Links at Gettysburg Division

Monthly Consumption in Gallons	Monthly Rates Present	Monthly Rates Proposed	Increase $/Month	Increase $/Day	Increase Percent
Residential					
0	48.30	58.09	9.79	0.33	20.3%
1,000	57.23	68.82	11.60	0.39	20.3%
2,000	66.15	79.56	13.41	0.45	20.3%
3,000	75.08	90.29	15.22	0.51	20.3%
4,000	84.00	101.03	17.03	0.57	20.3%
5,000	92.93	111.76	18.84	0.63	20.3%
6,000	101.85	122.49	20.64	0.69	20.3%
7,000	110.78	133.23	22.45	0.75	20.3%
8,000	119.70	143.96	24.26	0.81	20.3%
9,000	128.63	154.70	26.07	0.87	20.3%
10,000	137.55	165.43	27.88	0.93	20.3%
Residential					
3,100	75.97	91.37	15.40	0.51	20.3%
Commercial					
14,400	176.82	212.66	35.84	1.19	20.3%

Aqua Pennsylvania Wastewater, Inc.
2021 Rate Case
Comparative Schedule of Present and Proposed Rates
Stony Creek Division

Minimum Charges:

	Present Rates Per Month		Proposed Rates Per Month	
	Amount ($)	Gallon Allowance	Amount ($)	Gallon Allowance
Metered (per EDU)	46.00	0	58.09	0

Consumption Charges:

	Present Rates Per Month		Proposed Rates Per Month	
	Amount ($) per thousand gallons	Gallon Allowance	Amount ($) per thousand gallons	Gallon Allowance
Metered	8.500	0	10.734	0

Aqua Pennsylvania Wastewater, Inc.
2021 Rate Case
Comparison of Customer Bills
Stony Creek Division

Monthly Consumption in Gallons	Monthly Rates Present	Monthly Rates Proposed	Increase $/Month	Increase $/Day	Increase Percent
Metered					
0	48.30	58.09	9.79	0.33	20.3%
1,000	57.23	68.82	11.60	0.39	20.3%
2,000	66.15	79.56	13.41	0.45	20.3%
3,000	75.08	90.29	15.22	0.51	20.3%
4,000	84.00	101.03	17.03	0.57	20.3%
5,000	92.93	111.76	18.84	0.63	20.3%
6,000	101.85	122.49	20.64	0.69	20.3%
7,000	110.78	133.23	22.45	0.75	20.3%
8,000	119.70	143.96	24.26	0.81	20.3%
9,000	128.63	154.70	26.07	0.87	20.3%
10,000	137.55	165.43	27.88	0.93	20.3%
Residential					
2,800	73.29	88.15	14.86	0.50	20.3%

Aqua Pennsylvania Wastewater, Inc.
2021 Rate Case
Comparative Schedule of Present and Proposed Rates
Thornhurst Division

Minimum Charges:

	Present Rates Per Month		Proposed Rates Per Month	
	Amount ($)	Gallon Allowance	Amount ($)	Gallon Allowance
Metered	46.00	0	58.09	0
Unmetered				
Residential	71.50	0	101.03	0

Consumption Charges:

	Present Rates Per Month		Proposed Rates Per Month	
	Amount ($) per thousand gallons	Gallon Allowance	Amount ($) per thousand gallons	Gallon Allowance
Metered	8.500	0	10.734	0

Aqua Pennsylvania Wastewater, Inc.
2021 Rate Case
Comparison of Customer Bills
Thornhurst Division

Monthly Consumption in Gallons	Monthly Rates Present	Monthly Rates Proposed	Increase $/Month	Increase $/Day	Increase Percent
Metered					
0	48.30	58.09	9.79	0.33	20.3%
1,000	57.23	68.82	11.60	0.39	20.3%
2,000	66.15	79.56	13.41	0.45	20.3%
3,000	75.08	90.29	15.22	0.51	20.3%
4,000	84.00	101.03	17.03	0.57	20.3%
5,000	92.93	111.76	18.84	0.63	20.3%
6,000	101.85	122.49	20.64	0.69	20.3%
7,000	110.78	133.23	22.45	0.75	20.3%
8,000	119.70	143.96	24.26	0.81	20.3%
9,000	128.63	154.70	26.07	0.87	20.3%
10,000	137.55	165.43	27.88	0.93	20.3%
Metered Residential					
2,600	71.51	86.00	14.49	0.48	20.3%
Unmetered Residential					
0	75.08	101.03	25.96	0.87	34.6%

Aqua Pennsylvania Wastewater, Inc.
2021 Rate Case
Comparative Schedule of Present and Proposed Rates
Willistown Woods Division

Minimum Charges:

	Present Rates Per Month		Proposed Rates Per Month	
	Amount ($)	Gallon Allowance	Amount ($)	Gallon Allowance
Metered	46.00	0	58.09	0

Consumption Charges:

	Present Rates Per Month		Proposed Rates Per Month	
	Amount ($) per thousand gallons	Gallon Allowance	Amount ($) per thousand gallons	Gallon Allowance
Metered	8.500	0	10.734	0

Aqua Pennsylvania Wastewater, Inc.
2021 Rate Case
Comparison of Customer Bills
Willistown Woods Division

Monthly Consumption in Gallons	Monthly Rates Present	Monthly Rates Proposed	Increase $/Month	Increase $/Day	Increase Percent
Metered					
0	48.30	58.09	9.79	0.33	20.3%
1,000	57.23	68.82	11.60	0.39	20.3%
2,000	66.15	79.56	13.41	0.45	20.3%
3,000	75.08	90.29	15.22	0.51	20.3%
4,000	84.00	101.03	17.03	0.57	20.3%
5,000	92.93	111.76	18.84	0.63	20.3%
6,000	101.85	122.49	20.64	0.69	20.3%
7,000	110.78	133.23	22.45	0.75	20.3%
8,000	119.70	143.96	24.26	0.81	20.3%
9,000	128.63	154.70	26.07	0.87	20.3%
10,000	137.55	165.43	27.88	0.93	20.3%
Residential					
3,200	76.86	92.44	15.58	0.52	20.3%
Commercial					
3,400	78.65	94.59	15.94	0.53	20.3%

Aqua Pennsylvania Wastewater, Inc.
2021 Rate Case
Comparative Schedule of Present and Proposed Rates
Woodloch Springs Division

Minimum Charges:

Class	Present Rates Per Month Amount ($)	Present Rates Per Month Gallon Allowance	Proposed Rates Per Month Amount ($)	Proposed Rates Per Month Gallon Allowance
Residential				
Metered (per EDU)	46.00	0	58.09	0
Unmetered (per EDU)	71.50	0	101.03	0
Commerical				
Metered (per EDU)	46.00	0	58.09	0
Woodloch Springs Clubhouse	282.21	0	356.40	0
The Lodge at Woodloch	5,791.50	0	8,183.43	0
Unmetered (per EDU)	71.50	0	101.03	0

Consumption Charges:

Class	Present Rates Per Month Amount ($) per thousand gallons	Present Rates Per Month Gallon Allowance	Proposed Rates Per Month Amount ($) per thousand gallons	Proposed Rates Per Month Gallon Allowance
Residential	8.500	0	10.734	0
Commerical	8.500	0	10.734	0

Woodloch Springs Clubhouse

Aqua Pennsylvania Wastewater, Inc.
2021 Rate Case
Comparison of Customer Bills
Woodloch Springs Division

Monthly Consumption in Gallons	Monthly Rates Present	Monthly Rates Proposed	Increase $/Month	Increase $/Day	Increase Percent
Metered					
0	48.30	58.09	9.79	0.33	20.3%
1,000	57.23	68.82	11.60	0.39	20.3%
2,000	66.15	79.56	13.41	0.45	20.3%
3,000	75.08	90.29	15.22	0.51	20.3%
4,000	84.00	101.03	17.03	0.57	20.3%
5,000	92.93	111.76	18.84	0.63	20.3%
6,000	101.85	122.49	20.64	0.69	20.3%
7,000	110.78	133.23	22.45	0.75	20.3%
8,000	119.70	143.96	24.26	0.81	20.3%
9,000	128.63	154.70	26.07	0.87	20.3%
10,000	137.55	165.43	27.88	0.93	20.3%
Residential					
2,000	66.15	79.56	13.41	0.45	20.3%
Unmetered Residential	75.08	101.03	25.96	0.87	34.6%
Commercial - per EDU	75.08	101.03	25.96	0.87	34.6%

Aqua Pennsylvania Wastewater, Inc.
2021 Rate Case
Comparative Schedule of Present and Proposed Rates
Honeycroft Village Division

Minimum Charges:

Class	Present Rates Per Month		Proposed Rates Per Month	
	Amount ($)	Gallon Allowance	Amount ($)	Gallon Allowance
Residential	100.00	0	125.00	0
Commercial (per EDU)	100.00	0	125.00	0

Consumption Charges:

	Present Rates Per Month		Proposed Rates Per Month	
	Amount ($) per thousand gallons	Gallon Allowance	Amount ($) per thousand gallons	Gallon Allowance

Aqua Pennsylvania Wastewater, Inc.
2021 Rate Case
Comparison of Customer Bills
Honeycroft Village Division

Monthly Consumption in Gallons	Monthly Rates Present	Monthly Rates Proposed	Increase $/Month	Increase $/Day	Increase Percent
Unmetered					
0	105.00	125.00	20.00	0.67	19.0%
1,000	105.00	125.00	20.00	0.67	19.0%
2,000	105.00	125.00	20.00	0.67	19.0%
3,000	105.00	125.00	20.00	0.67	19.0%
4,000	105.00	125.00	20.00	0.67	19.0%
5,000	105.00	125.00	20.00	0.67	19.0%
6,000	105.00	125.00	20.00	0.67	19.0%
7,000	105.00	125.00	20.00	0.67	19.0%
8,000	105.00	125.00	20.00	0.67	19.0%
9,000	105.00	125.00	20.00	0.67	19.0%
10,000	105.00	125.00	20.00	0.67	19.0%
Residential					
0	105.00	125.00	20.00	0.67	19.0%
Commercial					
0	735.00	875.00	140.00	4.67	19.0%

Aqua Pennsylvania Wastewater, Inc.
2021 Rate Case
Comparative Schedule of Present and Proposed Rates
Lake Harmony Division

Minimum Charges:

	Present Rates Per Month		Proposed Rates Per Month	
	Amount ($)	Gallon Allowance	Amount ($)	Gallon Allowance
Unmetered (per EDU)	100.00	0	125.00	0

Consumption Charges:

	Present Rates Per Month		Proposed Rates Per Month	
	Amount ($) per thousand gallons	Gallon Allowance	Amount ($) per thousand gallons	Gallon Allowance

Aqua Pennsylvania Wastewater, Inc.
2021 Rate Case
Comparison of Customer Bills
Lake Harmony Division

Monthly Consumption in Gallons	Monthly Rates Present	Monthly Rates Proposed	Increase $/Month	Increase $/Day	Increase Percent
Unmetered					
0	105.00	125.00	20.00	0.67	19.0%
1,000	105.00	125.00	20.00	0.67	19.0%
2,000	105.00	125.00	20.00	0.67	19.0%
3,000	105.00	125.00	20.00	0.67	19.0%
4,000	105.00	125.00	20.00	0.67	19.0%
5,000	105.00	125.00	20.00	0.67	19.0%
6,000	105.00	125.00	20.00	0.67	19.0%
7,000	105.00	125.00	20.00	0.67	19.0%
8,000	105.00	125.00	20.00	0.67	19.0%
9,000	105.00	125.00	20.00	0.67	19.0%
10,000	105.00	125.00	20.00	0.67	19.0%
Unmetered Residential					
0	105.00	125.00	20.00	0.67	19.0%

Aqua Pennsylvania Wastewater, Inc.
2021 Rate Case
Comparative Schedule of Present and Proposed Rates
New Daleville Division

Minimum Charges:

	Present Rates Per Month		Proposed Rates Per Month	
	Amount ($)	Gallon Allowance	Amount ($)	Gallon Allowance
Unmetered (per EDU)	100.00	0	125.00	0

Consumption Charges:

	Present Rates Per Month		Proposed Rates Per Month	
	Amount ($) per thousand gallons	Gallon Allowance	Amount ($) per thousand gallons	Gallon Allowance

Aqua Pennsylvania Wastewater, Inc.
2021 Rate Case
Comparison of Customer Bills
New Daleville Division

Monthly Consumption in Gallons	Monthly Rates Present	Monthly Rates Proposed	Increase $/Month	Increase $/Day	Increase Percent
Unmetered					
0	105.00	125.00	20.00	0.67	19.0%
1,000	105.00	125.00	20.00	0.67	19.0%
2,000	105.00	125.00	20.00	0.67	19.0%
3,000	105.00	125.00	20.00	0.67	19.0%
4,000	105.00	125.00	20.00	0.67	19.0%
5,000	105.00	125.00	20.00	0.67	19.0%
6,000	105.00	125.00	20.00	0.67	19.0%
7,000	105.00	125.00	20.00	0.67	19.0%
8,000	105.00	125.00	20.00	0.67	19.0%
9,000	105.00	125.00	20.00	0.67	19.0%
10,000	105.00	125.00	20.00	0.67	19.0%
Unmetered Residential					
0	105.00	125.00	20.00	0.67	19.0%

Aqua Pennsylvania Wastewater, Inc.
2021 Rate Case
Comparative Schedule of Present and Proposed Rates
Peddlers View Division

Minimum Charges:

	Present Rates Per Month		Proposed Rates Per Month	
	Amount ($)	Gallon Allowance	Amount ($)	Gallon Allowance
Metered	62.00	0	77.50	0

Consumption Charges:

	Present Rates Per Month		Proposed Rates Per Month	
	Amount ($) per thousand gallons	Gallon Allowance	Amount ($) per thousand gallons	Gallon Allowance
Metered	9.500	0	11.875	0

Aqua Pennsylvania Wastewater, Inc.
2021 Rate Case
Comparison of Customer Bills
Peddlers View Division

Monthly Consumption in Gallons	Monthly Rates Present	Monthly Rates Proposed	Increase $/Month	Increase $/Day	Increase Percent
Metered					
0	65.10	77.50	12.40	0.41	19.0%
1,000	75.08	89.38	14.30	0.48	19.0%
2,000	85.05	101.25	16.20	0.54	19.0%
3,000	95.03	113.13	18.10	0.60	19.0%
4,000	105.00	125.00	20.00	0.67	19.0%
5,000	114.98	136.88	21.90	0.73	19.0%
6,000	124.95	148.75	23.80	0.79	19.0%
7,000	134.93	160.63	25.70	0.86	19.0%
8,000	144.90	172.50	27.60	0.92	19.0%
9,000	154.88	184.38	29.50	0.98	19.0%
10,000	164.85	196.25	31.40	1.05	19.0%
Residential					
4,700	111.98	133.31	21.33	0.71	19.0%

Aqua Pennsylvania Wastewater, Inc.
2021 Rate Case
Comparative Schedule of Present and Proposed Rates
Tobyhanna Township Division

Minimum Charges:

	Present Rates Per Month		Proposed Rates Per Month	
	Amount ($)	Gallon Allowance	Amount ($)	Gallon Allowance
Metered (per EDU)	62.00	0	77.50	0
Unmetered (per EDU)	100.00	0	125.00	0

Consumption Charges:

	Present Rates Per Month		Proposed Rates Per Month	
	Amount ($) per thousand gallons	Gallon Allowance	Amount ($) per thousand gallons	Gallon Allowance
Metered	9.500		11.875	0

Aqua Pennsylvania Wastewater, Inc.
2021 Rate Case
Comparison of Customer Bills
Tobyhanna Township Division

Monthly Consumption in Gallons	Monthly Rates Present	Monthly Rates Proposed	Increase $/Month	Increase $/Day	Increase Percent
Metered					
0	65.10	77.50	12.40	0.41	19.0%
1,000	75.08	89.38	14.30	0.48	19.0%
2,000	85.05	101.25	16.20	0.54	19.0%
3,000	95.03	113.13	18.10	0.60	19.0%
4,000	105.00	125.00	20.00	0.67	19.0%
5,000	114.98	136.88	21.90	0.73	19.0%
6,000	124.95	148.75	23.80	0.79	19.0%
7,000	134.93	160.63	25.70	0.86	19.0%
8,000	144.90	172.50	27.60	0.92	19.0%
9,000	154.88	184.38	29.50	0.98	19.0%
10,000	164.85	196.25	31.40	1.05	19.0%
Unmetered Residential					
0	105.00	125.00	20.00	0.67	19.0%
Commercial					
11,600	180.81	215.25	34.44	1.15	19.0%

Aqua Pennsylvania Wastewater, Inc.
2021 Rate Case
Comparative Schedule of Present and Proposed Rates
Twin Hills Division

Minimum Charges:

	Present Rates Per Month		Proposed Rates Per Month	
	Amount ($)	Gallon Allowance	Amount ($)	Gallon Allowance
Metered	62.00	0	77.50	0

Consumption Charges:

	Present Rates Per Month		Proposed Rates Per Month	
	Amount ($) per thousand gallons	Gallon Allowance	Amount ($) per thousand gallons	Gallon Allowance
Metered	9.500	0	11.875	0

Aqua Pennsylvania Wastewater, Inc.
2021 Rate Case
Comparison of Customer Bills
Twin Hills Division

Monthly Consumption in Gallons	Monthly Rates Present	Monthly Rates Proposed	Increase $/Month	Increase $/Day	Increase Percent
Metered					
0	65.10	77.50	12.40	0.41	19.0%
1,000	75.08	89.38	14.30	0.48	19.0%
2,000	85.05	101.25	16.20	0.54	19.0%
3,000	95.03	113.13	18.10	0.60	19.0%
4,000	105.00	125.00	20.00	0.67	19.0%
5,000	114.98	136.88	21.90	0.73	19.0%
6,000	124.95	148.75	23.80	0.79	19.0%
7,000	134.93	160.63	25.70	0.86	19.0%
8,000	144.90	172.50	27.60	0.92	19.0%
9,000	154.88	184.38	29.50	0.98	19.0%
10,000	164.85	196.25	31.40	1.05	19.0%
Residential					
4,300	107.99	128.56	20.57	0.69	19.0%

Aqua Pennsylvania Wastewater, Inc.
2021 Rate Case
Comparative Schedule of Present and Proposed Rates
Avon Grove School District

Minimum Charges:

	Present Rates Per Month		Proposed Rates Per Month	
	Amount ($)	Gallon Allowance	Amount ($)	Gallon Allowance
Flat Rate	8,281.25		10,503.71	

Consumption Charges:

	Present Rates Per Month		Proposed Rates Per Month	
	Amount ($) per thousand gallons	Gallon Allowance	Amount ($) per thousand gallons	Gallon Allowance

Aqua Pennsylvania Wastewater, Inc.
2021 Rate Case
Comparison of Customer Bills
Avon Grove School District

Monthly Consumption in Gallons	Monthly Rates Present	Monthly Rates Proposed	Increase $/Month	Increase $/Day	Increase Percent
Metered					
0	8,695.31	10,503.71	1,808.40	60.28	20.8%
1,000	8,695.31	10,503.71	1,808.40	60.28	20.8%
2,000	8,695.31	10,503.71	1,808.40	60.28	20.8%
3,000	8,695.31	10,503.71	1,808.40	60.28	20.8%
4,000	8,695.31	10,503.71	1,808.40	60.28	20.8%
5,000	8,695.31	10,503.71	1,808.40	60.28	20.8%
6,000	8,695.31	10,503.71	1,808.40	60.28	20.8%
7,000	8,695.31	10,503.71	1,808.40	60.28	20.8%
8,000	8,695.31	10,503.71	1,808.40	60.28	20.8%
9,000	8,695.31	10,503.71	1,808.40	60.28	20.8%
10,000	8,695.31	10,503.71	1,808.40	60.28	20.8%
Commercial					
0	8,695.31	10,503.71	1,808.40	60.28	20.8%

Aqua Pennsylvania Wastewater, Inc.
2021 Rate Case
Comparative Schedule of Present and Proposed Rates
East Bradford Division (Brandywine)

Minimum Charges:

	Present Rates Per Month		Proposed Rates Per Month	
	Amount ($)	Gallon Allowance	Amount ($)	Gallon Allowance
Metered	74.00	0	93.45	0

Consumption Charges:

	Present Rates Per Month		Proposed Rates Per Month	
	Amount ($) per thousand gallons	Gallon Allowance	Amount ($) per thousand gallons	Gallon Allowance
Metered	9.600	0	12.123	0

Aqua Pennsylvania Wastewater, Inc.
2021 Rate Case
Comparison of Customer Bills
East Bradford Division (Brandywine)

Monthly Consumption in Gallons	Monthly Rates Present	Monthly Rates Proposed	Increase $/Month	Increase $/Day	Increase Percent
Metered					
0	77.70	93.45	15.75	0.53	20.3%
1,000	87.78	105.57	17.79	0.59	20.3%
2,000	97.86	117.70	19.84	0.66	20.3%
3,000	107.94	129.82	21.88	0.73	20.3%
4,000	118.02	141.94	23.92	0.80	20.3%
5,000	128.10	154.07	25.97	0.87	20.3%
6,000	138.18	166.19	28.01	0.93	20.3%
7,000	148.26	178.31	30.05	1.00	20.3%
8,000	158.34	190.43	32.09	1.07	20.3%
9,000	168.42	202.56	34.14	1.14	20.3%
10,000	178.50	214.68	36.18	1.21	20.3%
Residential					
5,800	136.16	163.76	27.60	0.92	20.3%

Aqua Pennsylvania Wastewater, Inc.
2021 Rate Case
Comparative Schedule of Present and Proposed Rates
Little Washington Division

Minimum Charges:

	Present Rates Per Month		Proposed Rates Per Month	
	Amount ($)	Gallon Allowance	Amount ($)	Gallon Allowance
Metered	74.00	0	93.45	0

Consumption Charges:

	Present Rates Per Month		Proposed Rates Per Month	
	Amount ($) per thousand gallons	Gallon Allowance	Amount ($) per thousand gallons	Gallon Allowance
Metered	9.600	0	12.123	0

Aqua Pennsylvania Wastewater, Inc.
2021 Rate Case
Comparison of Customer Bills
Little Washington Division

Monthly Consumption in Gallons	Monthly Rates Present	Monthly Rates Proposed	Increase $/Month	Increase $/Day	Increase Percent
Metered					
0	77.70	93.45	15.75	0.53	20.3%
1,000	87.78	105.57	17.79	0.59	20.3%
2,000	97.86	117.70	19.84	0.66	20.3%
3,000	107.94	129.82	21.88	0.73	20.3%
4,000	118.02	141.94	23.92	0.80	20.3%
5,000	128.10	154.07	25.97	0.87	20.3%
6,000	138.18	166.19	28.01	0.93	20.3%
7,000	148.26	178.31	30.05	1.00	20.3%
8,000	158.34	190.43	32.09	1.07	20.3%
9,000	168.42	202.56	34.14	1.14	20.3%
10,000	178.50	214.68	36.18	1.21	20.3%
Residential					
3,000	107.94	129.82	21.88	0.73	20.3%

Aqua Pennsylvania Wastewater, Inc.
2021 Rate Case
Comparative Schedule of Present and Proposed Rates
Plumsock Division

Minimum Charges:

	Present Rates Per Month		Proposed Rates Per Month	
	Amount ($)	Gallon Allowance	Amount ($)	Gallon Allowance
Metered	74.00	0	93.45	0

Consumption Charges:

	Present Rates Per Month		Proposed Rates Per Month	
	Amount ($) per thousand gallons	Gallon Allowance	Amount ($) per thousand gallons	Gallon Allowance
Metered	9.600	0	12.123	0

Aqua Pennsylvania Wastewater, Inc.
2021 Rate Case
Comparison of Customer Bills
Plumsock Division

Monthly Consumption in Gallons	Monthly Rates Present	Monthly Rates Proposed	Increase $/Month	Increase $/Day	Increase Percent
Metered					
0	77.70	93.45	15.75	0.53	20.3%
1,000	87.78	105.57	17.79	0.59	20.3%
2,000	97.86	117.70	19.84	0.66	20.3%
3,000	107.94	129.82	21.88	0.73	20.3%
4,000	118.02	141.94	23.92	0.80	20.3%
5,000	128.10	154.07	25.97	0.87	20.3%
6,000	138.18	166.19	28.01	0.93	20.3%
7,000	148.26	178.31	30.05	1.00	20.3%
8,000	158.34	190.43	32.09	1.07	20.3%
9,000	168.42	202.56	34.14	1.14	20.3%
10,000	178.50	214.68	36.18	1.21	20.3%
Residential					
6,200	140.20	168.61	28.42	0.95	20.3%

Aqua Pennsylvania Wastewater, Inc.
2021 Rate Case
Comparative Schedule of Present and Proposed Rates
The Greens at Penn Oaks Division

Minimum Charges:

	Present Rates Per Month		Proposed Rates Per Month	
	Amount ($)	Gallon Allowance	Amount ($)	Gallon Allowance
Metered (per EDU)	74.00	0	93.45	0

Consumption Charges:

	Present Rates Per Month		Proposed Rates Per Month	
	Amount ($) per thousand gallons	Gallon Allowance	Amount ($) per thousand gallons	Gallon Allowance
Metered	9.600	0	12.123	0

Aqua Pennsylvania Wastewater, Inc.
2021 Rate Case
Comparison of Customer Bills
The Greens at Penn Oaks Division

Monthly Consumption in Gallons	Monthly Rates Present	Monthly Rates Proposed	Increase $/Month	Increase $/Day	Increase Percent
Metered					
0	77.70	93.45	15.75	0.53	20.3%
1,000	87.78	105.57	17.79	0.59	20.3%
2,000	97.86	117.70	19.84	0.66	20.3%
3,000	107.94	129.82	21.88	0.73	20.3%
4,000	118.02	141.94	23.92	0.80	20.3%
5,000	128.10	154.07	25.97	0.87	20.3%
6,000	138.18	166.19	28.01	0.93	20.3%
7,000	148.26	178.31	30.05	1.00	20.3%
8,000	158.34	190.43	32.09	1.07	20.3%
9,000	168.42	202.56	34.14	1.14	20.3%
10,000	178.50	214.68	36.18	1.21	20.3%
Residential					
3,500	112.98	135.88	22.90	0.76	20.3%
Commercial					
39,900	790.69	950.96	160.27	5.34	20.3%

Aqua Pennsylvania Wastewater, Inc.
2021 Rate Case
Comparative Schedule of Present and Proposed Rates
Newlin Green Division

Minimum Charges:

	Present Rates Per Month		Proposed Rates Per Month	
	Amount ($)	Gallon Allowance	Amount ($)	Gallon Allowance
Metered (Per EDU)	110.00	0	93.45	0

Consumption Charges:

	Present Rates Per Month		Proposed Rates Per Month	
	Amount ($) per thousand gallons	Gallon Allowance	Amount ($) per thousand gallons	Gallon Allowance
Metered	7.500	0	12.123	0

Aqua Pennsylvania Wastewater, Inc.
2021 Rate Case
Comparison of Customer Bills
Newlin Green Division

Monthly Consumption in Gallons	Monthly Rates Present	Monthly Rates Proposed	Increase $/Month	Increase $/Day	Increase Percent
Metered					
0	115.50	93.45	(22.05)	(0.74)	-19.1%
1,000	123.38	105.57	(17.80)	(0.59)	-14.4%
2,000	131.25	117.70	(13.55)	(0.45)	-10.3%
3,000	139.13	129.82	(9.31)	(0.31)	-6.7%
4,000	147.00	141.94	(5.06)	(0.17)	-3.4%
5,000	154.88	154.07	(0.81)	(0.03)	-0.5%
6,000	162.75	166.19	3.44	0.11	2.1%
7,000	170.63	178.31	7.69	0.26	4.5%
8,000	178.50	190.43	11.93	0.40	6.7%
9,000	186.38	202.56	16.18	0.54	8.7%
10,000	194.25	214.68	20.43	0.68	10.5%
Residential					
7,200	172.20	180.74	8.54	0.28	5.0%

Aqua Pennsylvania Wastewater, Inc.
2021 Rate Case
Comparative Schedule of Present and Proposed Rates
Sage Hill

Minimum Charges:

Class	Present Rates Per Month		Proposed Rates Per Month	
	Amount ($)	Gallon Allowance	Amount ($)	Gallon Allowance
Unmetered	180.00	0	141.94	0

Consumption Charges:

	Present Rates Per Month		Proposed Rates Per Month	
	Amount ($) per thousand gallons	Gallon Allowance	Amount ($) per thousand gallons	Gallon Allowance

Aqua Pennsylvania Wastewater, Inc.
2021 Rate Case
Comparison of Customer Bills
Sage Hill

Monthly Consumption in Gallons	Monthly Rates Present	Monthly Rates Proposed	Increase $/Month	Increase $/Day	Increase Percent
Unmetered					
0	189.00	141.94	(47.06)	(1.57)	-24.9%
1,000	189.00	141.94	(47.06)	(1.57)	-24.9%
2,000	189.00	141.94	(47.06)	(1.57)	-24.9%
3,000	189.00	141.94	(47.06)	(1.57)	-24.9%
4,000	189.00	141.94	(47.06)	(1.57)	-24.9%
5,000	189.00	141.94	(47.06)	(1.57)	-24.9%
6,000	189.00	141.94	(47.06)	(1.57)	-24.9%
7,000	189.00	141.94	(47.06)	(1.57)	-24.9%
8,000	189.00	141.94	(47.06)	(1.57)	-24.9%
9,000	189.00	141.94	(47.06)	(1.57)	-24.9%
10,000	189.00	141.94	(47.06)	(1.57)	-24.9%
Residential					
0	189.00	141.94	(47.06)	(1.57)	-24.9%

Aqua Pennsylvania Wastewater, Inc.
2021 Rate Case
Comparative Schedule of Present and Proposed Rates
CS Sewer Division (Masthope)

Minimum Charges:

Class	Present Rates Per Month		Proposed Rates Per Month	
	Amount ($)	Gallon Allowance	Amount ($)	Gallon Allowance
Residential	39.64	0	50.10	0
Apartment (per EDU)	39.64	0	50.10	0
Commercial (per EDU)	39.64	0	50.10	0
Unmetered (per EDU)	43.64	0	55.15	0

Consumption Charges:

	Present Rates Per Month		Proposed Rates Per Month	
	Amount ($) per thousand gallons	Gallon Allowance	Amount ($) per thousand gallons	Gallon Allowance
Residential Metered	1.000	0	1.263	0
Commercial and Apartment Metered	1.000	0	1.263	0

Aqua Pennsylvania Wastewater, Inc.
2021 Rate Case
Comparison of Customer Bills
CS Sewer Division (Masthope)

Monthly Consumption in Gallons	Monthly Rates Present	Monthly Rates Proposed	Increase $/Month	Increase $/Day	Increase Percent
Metered					
0	41.62	50.10	8.48	0.28	20.4%
1,000	42.67	51.36	8.69	0.29	20.4%
2,000	43.72	52.63	8.90	0.30	20.4%
3,000	44.77	53.89	9.12	0.30	20.4%
4,000	45.82	55.15	9.33	0.31	20.4%
5,000	46.87	56.42	9.54	0.32	20.4%
6,000	47.92	57.68	9.76	0.33	20.4%
7,000	48.97	58.94	9.97	0.33	20.4%
8,000	50.02	60.20	10.18	0.34	20.4%
9,000	51.07	61.47	10.40	0.35	20.4%
10,000	52.12	62.73	10.61	0.35	20.4%
Residential					
1,800	43.51	52.37	8.86	0.30	20.4%
Commercial					
63,700	108.51	130.55	22.05	0.73	20.3%

Aqua Pennsylvania Wastewater, Inc.
2021 Rate Case
Comparative Schedule of Present and Proposed Rates
Limerick

Minimum Charges:

	Present Rates Per Month		Proposed Rates Per Month	
	Amount ($)	Gallon Allowance	Amount ($)	Gallon Allowance
Metered (per EDU)	28.10	2,500	39.48	0
Unmetered (per EDU)	28.33		72.94	

Consumption Charges:

	Present Rates Per Month		Proposed Rates Per Month	
	Amount ($) per thousand gallons	Gallon Allowance	Amount ($) per thousand gallons	Gallon Allowance
Metered	6.460	Over 2,500 Gallons	8.366	0

Aqua Pennsylvania Wastewater, Inc.
2021 Rate Case
Comparison of Customer Bills
Limerick

Monthly Consumption in Gallons	Monthly Rates Present	Monthly Rates Proposed	Increase $/Month	Increase $/Day	Increase Percent
Metered					
0	29.51	39.48	9.97	0.33	33.8%
1,000	29.51	47.85	18.34	0.61	62.2%
2,000	29.51	56.21	26.71	0.89	90.5%
3,000	34.54	64.58	30.04	1.00	87.0%
4,000	41.66	72.94	31.28	1.04	75.1%
5,000	48.79	81.31	32.52	1.08	66.7%
6,000	55.91	89.68	33.77	1.13	60.4%
7,000	63.03	98.04	35.01	1.17	55.5%
8,000	70.15	106.41	36.26	1.21	51.7%
9,000	77.27	114.77	37.50	1.25	48.5%
10,000	84.40	123.14	38.74	1.29	45.9%
Residential					
3,800	38.32	71.27	32.95	1.10	86.0%
Commercial					
5,800	51.89	88.00	36.11	1.20	69.6%

Aqua Pennsylvania Wastewater, Inc.
2021 Rate Case
Comparative Schedule of Present and Proposed Rates
East Bradford Collection

Minimum Charges:

Class	Present Rates Per Month Amount ($)	Gallon Allowance	Proposed Rates Per Month Amount ($)	Gallon Allowance
Residential				
Single Family Home	68.09	Unmetered	39.10	Per EDU
Townhome	52.72	Unmetered	39.10	Per EDU
Commercial, Public, Industrial (per EDU)	26.00	2,000	39.10	0

Consumption Charges:

Class	Present Rates Per Month Amount ($) per thousand gallons	Gallon Allowance	Proposed Rates Per Month Amount ($) per thousand gallons	Gallon Allowance
Residential	0.000	0	11.080	0
Commercial, Public, Industrial	0.000	Up to 2,000 Gallons	11.080	0
	6.900	Over 2,000 Gallons		

Special Charges

Commercial, Public, Industrial Customer Admin/Operations Charge (per EDU)	
First 10 EDUS	12.58
Each Additional EDU over 10 EDU's	7.05

Aqua Pennsylvania Wastewater, Inc.
2021 Rate Case
Comparison of Customer Bills
East Bradford Collection

Monthly Consumption in Gallons	Monthly Rates Present	Monthly Rates Proposed	Increase $/Month	Increase $/Day	Increase Percent
Residential					
0	71.49	39.10	(32.39)	(1.08)	-45.3%
1,000	71.49	50.18	(21.31)	(0.71)	-29.8%
2,000	71.49	61.26	(10.23)	(0.34)	-14.3%
3,000	71.49	72.34	0.85	0.03	1.2%
4,000	71.49	83.42	11.93	0.40	16.7%
5,000	71.49	94.50	23.01	0.77	32.2%
6,000	71.49	105.58	34.09	1.14	47.7%
7,000	71.49	116.66	45.17	1.51	63.2%
8,000	71.49	127.74	56.25	1.87	78.7%
9,000	71.49	138.82	67.33	2.24	94.2%
10,000	71.49	149.90	78.41	2.61	109.7%
Single Family Home					
4,000	71.49	83.42	11.93	0.40	16.7%
Townhome					
3,000	55.36	72.34	16.98	0.57	30.7%
Commercial					
44,500	335.21	532.16	196.95	6.56	58.8%

Aqua Pennsylvania Wastewater, Inc.
2021 Rate Case
Comparative Schedule of Present and Proposed Rates
Cheltenham

Minimum Charges:

	Present Rates Per Month		Proposed Rates Per Month	
Per EDU	Amount ($)	Gallon Allowance	Amount ($)	Gallon Allowance
Metered	20.89	0	28.21	0
Unmetered	28.33		49.34	

Consumption Charges:

	Present Rates Per Month		Proposed Rates Per Month	
	Amount ($) per thousand gallons	Gallon Allowance	Amount ($) per thousand gallons	Gallon Allowance
Metered	3.910	0	5.283	0

Aqua Pennsylvania Wastewater, Inc.
2021 Rate Case
Comparison of Customer Bills
Cheltenham

Monthly Consumption in Gallons	Monthly Rates Present	Monthly Rates Proposed	Increase $/Month	Increase $/Day	Increase Percent
Metered (per EDU)					
0	20.89	28.21	7.32	0.24	35.0%
1,000	24.80	33.49	8.69	0.29	35.1%
2,000	28.71	38.78	10.07	0.34	35.1%
3,000	32.62	44.06	11.44	0.38	35.1%
4,000	36.53	49.34	12.81	0.43	35.1%
5,000	40.44	54.63	14.19	0.47	35.1%
6,000	44.35	59.91	15.56	0.52	35.1%
7,000	48.26	65.19	16.93	0.56	35.1%
8,000	52.17	70.47	18.30	0.61	35.1%
9,000	56.08	75.76	19.68	0.66	35.1%
10,000	59.99	81.04	21.05	0.70	35.1%
Residential					
4,200	37.31	50.40	13.09	0.44	35.1%
Commercial					
3,200	33.40	45.12	11.71	0.39	35.1%
Industrial					
1,300	25.97	35.08	9.10	0.30	35.1%

Aqua Pennsylvania Wastewater, Inc.
2021 Rate Case
Comparative Schedule of Present and Proposed Rates
East Norriton

Minimum Charges:

	Present Rates Per Month		Proposed Rates Per Month	
	Amount ($)	Gallon Allowance	Amount ($)	Gallon Allowance
Metered (per connection)	21.08	1,333	32.37	0
Unmetered (per connection)	28.33	1,333	58.53	0
Whitpain:				
Residential Metered (Low Usage)	31.66		32.37	
Residential Metered (High Usage)	39.57		32.37	
Commerical Metered	56.00	4,000	32.37	

Consumption Charges:

	Present Rates Per Month		Proposed Rates Per Month	
	Amount ($) per thousand gallons	Gallon Allowance	Amount ($) per thousand gallons	Gallon Allowance
Metered	0.000	Up to 1,333 Gallons	6.540	0
	6.540	Over 1,333 Gallons		
Whitpain:				
Residential			6.540	
Commercial	8.000	Over 4,000 gallons	6.540	

Aqua Pennsylvania Wastewater, Inc.
2021 Rate Case
Comparison of Customer Bills
East Norriton

Monthly Consumption in Gallons	Monthly Rates Present	Monthly Rates Proposed	Increase $/Month	Increase $/Day	Increase Percent
Metered					
0	21.08	32.37	11.29	0.38	53.6%
1,000	21.08	38.91	17.83	0.59	84.6%
2,000	25.44	45.45	20.01	0.67	78.6%
3,000	31.98	51.99	20.01	0.67	62.6%
4,000	38.52	58.53	20.01	0.67	51.9%
5,000	45.06	65.07	20.01	0.67	44.4%
6,000	51.60	71.61	20.01	0.67	38.8%
7,000	58.14	78.15	20.01	0.67	34.4%
8,000	64.68	84.69	20.01	0.67	30.9%
9,000	71.22	91.23	20.01	0.67	28.1%
10,000	77.76	97.77	20.01	0.67	25.7%
Residential					
3,600	35.91	55.91	20.01	0.67	55.7%
Commercial					
24,500	220.00	192.60	(27.40)	(0.91)	-12.5%

Aqua Pennsylvania Wastewater, Inc.
2021 Rate Case
Comparative Schedule of Present and Proposed Rates
New Garden

Minimum Charges:

Class	Present Rates Per Month		Proposed Rates Per Month	
	Amount ($)	Gallon Allowance	Amount ($)	Gallon Allowance
Residential	37.64	1,667	51.71	1,667
Commercial 1	52.71	1,667	72.42	1,667
Commercial 2	64.31	1,667	88.36	1,667
Industrial	195.67	1,667	268.85	1,667

Consumption Charges:

	Present Rates Per Month		Proposed Rates Per Month	
	Amount ($) per thousand gallons	Gallon Allowance	Amount ($) per thousand gallons	Gallon Allowance
Residential	0.000	Up to 1,667 Gallons	20.844	Up to 1,667 Gallons
	15.170	Next 3,333 Gallons	20.844	Next 3,333 Gallons
	19.650	Over 5,000 Gallons	26.999	Over 5,000 Gallons
Commercial 1	0.000	Up to 1,667 Gallons	32.289	Up to 1,667 Gallons
	23.500	Next 3,333 Gallons	32.289	Next 3,333 Gallons
	30.150	Over 5,000 Gallons	41.426	Over 5,000 Gallons
Commercial 2	0.000	Up to 1,667 Gallons	45.369	Up to 1,667 Gallons
	33.020	Next 3,333 Gallons	45.369	Next 3,333 Gallons
	41.670	Over 5,000 Gallons	57.255	Over 5,000 Gallons
Industrial	0.000	Up to 1,667 Gallons	59.178	Up to 1,667 Gallons
	43.070	Next 3,333 Gallons	59.178	Next 3,333 Gallons
	57.900	Over 5,000 Gallons	79.555	Over 5,000 Gallons

Aqua Pennsylvania Wastewater, Inc.
2021 Rate Case
Comparison of Customer Bills
New Garden

Monthly Consumption in Gallons	Monthly Rates Present	Monthly Rates Proposed	Increase $/Month	Increase $/Day	Increase Percent
Metered					
0	37.64	51.71	14.07	0.47	37.4%
1,000	37.64	51.71	14.07	0.47	37.4%
2,000	42.69	58.65	15.96	0.53	37.4%
3,000	57.86	79.50	21.64	0.72	37.4%
4,000	73.03	100.34	27.31	0.91	37.4%
5,000	88.20	121.18	32.98	1.10	37.4%
6,000	103.37	142.03	38.66	1.29	37.4%
7,000	118.54	162.87	44.33	1.48	37.4%
8,000	133.71	183.72	50.01	1.67	37.4%
9,000	148.88	204.56	55.68	1.86	37.4%
10,000	164.05	225.40	61.35	2.05	37.4%
Residential					
5,100	89.72	123.27	33.55	1.12	37.4%
Commercial					
78,400	1,855.93	2,550.05	694.12	23.14	37.4%

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

B. Operating Revenues

OR4. Provide for the future test year a detailed customer consumption analysis and the application of rates to support present and proposed revenues by customer classification and tariff rate schedule.

A. Please refer to the direct testimony of Constance E. Heppenstall and the accompanying Exhibit 5-A for water, Exhibit 5-B for wastewater for the consumption analysis and the application of rates to support present and proposed revenues by customer classification and tariff rate schedule.

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

B. Operating Revenues

OR5. Provide detailed computations of the determination of accrued revenues as of historic test year-end and year-end immediately preceding the historic test year, together with a detailed explanation of the procedures and methods used in developing accrued revenues.

A. The Company calculates unbilled or accrued revenues based on each customers most recent water/sewer bill issued. The calculation utilizes the days of service covering the billing period and determines the accrued revenue on a per day basis, which is applied to the unbilled days between the end of the month and the actual read/billing date for the customer. The Company had unbilled revenues accrued of $23,980,086, $22,505,572, and $18,04,379 as of the twelve months ended March 31, 2021, 2020, and 2019 respectively.

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

B. Operating Revenues

OR6.

Provide a detailed breakdown of miscellaneous water revenues for the historic test year and the two years immediately preceding the historic test year. For the historic test year, provide a monthly breakdown and an explanation of monthly variances greater than 15%.

A. Please see the attached.

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

	FOR THE TWELVE MONTHS ENDED 3/31/2019	FOR THE TWELVE MONTHS ENDED 3/31/2020	FOR THE TWELVE MONTHS ENDED 3/31/2021												
			April FY20	May FY20	June FY20	July FY20	August FY20	September FY20	October FY20	November FY20	December FY20	January FY21	February FY21	March FY21	HTY Total
Water Operations															
471000 Miscellaneous Service Revenue	227,347	527,207	38,786	38,793	38,876	38,434	38,459	38,699	33,326	38,594	76,610	41,105	42,336	41,798	505,816
471010 Reconnection Fees	300,638	276,949	5,850	2,650	900	600	565	950	679	9,050	11,700	5,350	285	2,800	41,379
471050 Late Payment Fees	623,960	615,267	71,413	66,554	75,196	79,003	81,656	83,195	81,433	83,451	64,395	(71,598)	52,779	68,232	735,710
471060 Bad Check Fees	22,280	18,340	1,740	2,080	1,720	2,380	1,860	1,855	1,760	1,320	1,420	520	1,638	1,940	20,233
471070 New Account Fees	150	200	-	-	-	-	-	-	-	-	-	-	-	-	-
471200 State Tax Adjustment Surcharge	(14,572)	(5,466)	(93)	(645)	(43)	(1)	(74)	-	(20)	-	-	(4)	(318)	-	(1,199)
	1,159,804	**1,432,497**	**117,697**	**109,432**	**116,649**	**120,416**	**122,466**	**124,699**	**117,177**	**132,415**	**154,125**	**(24,627)**	**96,720**	**114,770**	**1,301,938**
Wastewater Operations - Base															
532000 Forfeited Discounts	50,853	27,918	2,383	2,374	2,213	2,550	2,602	2,524	2,711	2,803	2,260	(2,572)	2,422	1,677	23,947
536000 Other Wastewater Revenues	183,606	29,780	43	-	(43)	-	20	-	40	20	20	-	20	-	120
	234,459	**57,698**	**2,426**	**2,374**	**2,170**	**2,550**	**2,622**	**2,524**	**2,751**	**2,823**	**2,280**	**(2,572)**	**2,442**	**1,677**	**24,066**
Wastewater Operations - Limerick															
532000 Forfeited Discounts	6,266	7,358	924	653	735	924	848	1,150	1,127	1,054	953	(1,256)	792	883	8,788
536000 Other Wastewater Revenues	80	140	-	-	-	(20)	40	-	-	-	-	-	-	-	20
	6,346	**7,498**	**924**	**653**	**735**	**904**	**888**	**1,150**	**1,127**	**1,054**	**953**	**(1,256)**	**792**	**883**	**8,808**
Wastewater Operations - East Bradford															
532000 Forfeited Discounts	142	910	94	85	86	77	98	91	79	91	72	(79)	86	76	853
536000 Other Wastewater Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	142	**910**	**94**	**85**	**86**	**77**	**98**	**91**	**79**	**91**	**72**	**(79)**	**86**	**76**	**853**
Wastewater Operations - Cheltenham															
532000 Forfeited Discounts	-	1,687	1,938	2,186	2,328	2,069	1,912	2,202	2,044	2,185	1,862	(2,158)	1,994	1,814	20,377
536000 Other Wastewater Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	**1,687**	**1,938**	**2,186**	**2,328**	**2,069**	**1,912**	**2,202**	**2,044**	**2,185**	**1,862**	**(2,158)**	**1,994**	**1,814**	**20,377**
Wastewater Operations - East Norriton															
532000 Forfeited Discounts	-	-	-	-	-	-	855	1,043	961	796	980	(1,019)	1,245	2,494	7,355
536000 Other Wastewater Revenues	-	-	-	-	-	-	-	20	40	-	-	-	-	20	80
	-	**-**	**-**	**-**	**-**	**-**	**855**	**1,063**	**1,001**	**796**	**980**	**(1,019)**	**1,245**	**2,514**	**7,435**
Wastewater Operations - New Garden															
532000 Forfeited Discounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
536000 Other Wastewater Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Wastewater Operations Subtotal	**240,947**	**67,794**	**5,383**	**5,298**	**5,318**	**5,600**	**6,373**	**7,030**	**7,001**	**6,949**	**6,147**	**(7,085)**	**6,559**	**6,965**	**61,539**
Grand Total	**1,400,751**	**1,500,290**	**123,079**	**114,731**	**121,967**	**126,016**	**128,839**	**131,729**	**124,178**	**139,364**	**160,272**	**(31,712)**	**103,279**	**121,735**	**1,363,477**

Account 471000 includes charges incurred by customers for backflow prevention and frozen meter charges.
Accounts 471010, 471050, 471060, and 471070 include charges incurred by customers for reconnection, late payment, returned checks, and new accounts respectively. Any monthly variances in these accounts are due to customer activity.

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

B. Operating Revenues

OR7. Provide a monthly summary of customers added and lost by customer classification for the historic test year and the current year-to-date.

A. Please see the attached and refer to Exhibit 1-A, Schedule A-2 for water and Exhibit 1-B through 1-G, Schedule A-2 for wastewater.

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

CUSTOMERS ADDED AND LOST

	April FY20	May FY20	June FY20	July FY20	August FY20	September FY20	October FY20	November FY20	December FY20	January FY21	February FY21	March FY21	HTY Total
Water Customers:													
Residential	(29)	112	159	222	172	208	217	151	331	289	159	342	2,333
Commercial	(16)	10	18	25	3	(8)	(19)	(9)	37	(4)	19	6	62
Industrial	(1)	(2)	-	(1)	(1)	(2)	-	1	2	(1)	(1)	(1)	(7)
Public	1	-	(220)	(1)	1	(254)	(2)	1	(152)	(1)	-	(212)	(839)
Bulk Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Private Fire Protection	(2)	7	11	3	21	6	2	5	16	7	8	2	86
Sales to Water Utilities	1	3	-	-	(1)	1	-	-	-	-	-	-	4
Total Water Customers	(46)	130	(32)	248	195	(49)	198	149	234	290	185	137	1,639
Wastewater Customers:	10	(2)	4,954	2	1	9	15	11	1,991	33	25	43	7,092
													-
Total Customers	**(36)**	**128**	**4,922**	**250**	**196**	**(40)**	**213**	**160**	**2,225**	**323**	**210**	**180**	**1,639**

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

B. Operating Revenues

OR8. Provide for the historic test year and the current year-to-date, the number of customers and monthly consumption for each classification of customers.

A. Please see the attached.

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

	April FY20	May FY20	June FY20	July FY20	August FY20	September FY20	October FY20	November FY20	December FY20	January FY21	February FY21	March FY21	HTY Total Customer Bills
Number of Water Customers Billed:													
Residential	405,919	406,031	406,190	406,412	406,584	406,792	407,009	407,160	407,491	407,780	407,939	408,281	4,883,588
Commercial	22,670	22,680	22,698	22,723	22,726	22,718	22,699	22,690	22,727	22,723	22,742	22,748	272,544
Industrial	795	793	793	792	791	789	789	790	792	791	790	789	9,494
Public	8,232	8,232	8,013	8,012	8,013	7,759	7,757	7,758	7,606	7,605	7,605	7,393	93,984
Sales to Water Utilities	15	18	18	18	17	18	18	18	18	18	18	18	212
Total Water Customers Billed	**437,631**	**437,754**	**437,712**	**437,957**	**438,131**	**438,076**	**438,272**	**438,416**	**438,634**	**438,917**	**439,094**	**439,229**	**5,259,822**
Number of Wastewater Customers Billed:													
Sewer	38,296	38,294	43,248	43,250	43,251	43,260	43,275	43,286	45,277	45,310	45,335	45,378	517,460
Total Wastewater Customers Billed	**38,296**	**38,294**	**43,248**	**43,250**	**43,251**	**43,260**	**43,275**	**43,286**	**45,277**	**45,310**	**45,335**	**45,378**	**517,460**
Total Customers Billed	**475,927**	**476,048**	**480,960**	**481,207**	**481,382**	**481,336**	**481,547**	**481,702**	**483,911**	**484,227**	**484,429**	**484,607**	**5,777,282**
Number of Fire Customers Billed:													
Public and Private Fire	6,293	6,300	6,311	6,314	6,335	6,341	6,343	6,348	6,364	6,371	6,379	6,381	76,080
													-
Total Units Billed	**6,293**	**6,300**	**6,311**	**6,314**	**6,335**	**6,341**	**6,343**	**6,348**	**6,364**	**6,371**	**6,379**	**6,381**	**76,080**

	April FY20	May FY20	June FY20	July FY20	August FY20	September FY20	October FY20	November FY20	December FY20	January FY21	February FY21	March FY21	HTY Total Gallons Billed
Water Gallons Billed (100 gallons):													
Residential	16,003,215	16,182,968	17,783,621	19,771,452	18,326,438	17,009,612	16,499,472	15,570,381	15,184,642	16,471,730	14,991,027	14,000,588	197,795,144
Commercial	6,489,896	5,999,832	7,157,684	8,731,368	8,902,530	8,660,019	8,167,265	7,466,242	6,917,642	6,880,721	6,820,676	6,566,833	88,760,708
Industrial	2,234,917	2,370,914	2,544,945	2,835,585	2,839,124	2,550,915	2,520,733	2,367,813	2,362,709	2,409,689	2,412,686	2,297,376	29,747,408
Public	559,805	584,583	631,074	779,116	796,053	745,736	649,678	594,307	571,112	564,370	557,187	716,300	7,749,318
Private Fire	103,085	64,693	138,083	144,934	184,692	92,512	85,770	65,235	56,925	68,772	65,022	142,148	1,211,871
Sales to Water Utilities	659,655	821,020	763,366	899,900	769,792	802,045	848,351	783,228	718,205	917,083	794,638	731,521	9,508,803
Total Water Gallons Billed	**26,050,572**	**26,024,009**	**29,018,773**	**33,162,355**	**31,818,629**	**29,860,839**	**28,771,269**	**26,847,206**	**25,811,235**	**27,312,364**	**25,641,236**	**24,454,766**	**334,773,252**
Wastewater Gallons Billed (100 gallons):													
Sewer	1,473,811	1,453,477	1,647,501	1,996,100	1,892,026	1,884,195	1,541,997	1,682,729	2,107,961	1,810,925	1,662,545	1,930,351	21,083,619
Total Wastewater Gallons Billed	**1,473,811**	**1,453,477**	**1,647,501**	**1,996,100**	**1,892,026**	**1,884,195**	**1,541,997**	**1,682,729**	**2,107,961**	**1,810,925**	**1,662,545**	**1,930,351**	**21,083,619**
Total Gallons Billed	**27,524,383**	**27,477,486**	**30,666,274**	**35,158,455**	**33,710,655**	**31,745,034**	**30,313,266**	**28,529,934**	**27,919,196**	**29,123,289**	**27,303,782**	**26,385,117**	**355,856,871**

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

B. Operating Revenues

OR9. Provide by customer classification for the historic test year and for the 2 prior years the number of customers and consumption, and projected number of customers and consumption for the 2 subsequent years.

A. Please see the attached for the historic test year and 2 prior years. Please refer to the direct testimony of Constance E. Heppenstall and the accompanying Exhibit 5-A for water, Exhibit 5-B for wastewater for the projected number of customers and consumption for the subsequent years.

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

WATER OPERATIONS

	ACTUAL FOR THE TWELVE MONTHS ENDED 3/31/2019	ACTUAL FOR THE TWELVE MONTHS ENDED 3/31/2020	ACTUAL FOR THE TWELVE MONTHS ENDED 3/31/2021
Number of Customers:			
Residential	396,782	398,180	400,887
Commercial	22,523	22,385	22,521
Industrial	781	740	728
Public	1,247	1,184	1,184
Bulk Water	-	-	-
Private Fire Protection	5,413	5,449	5,550
Sales to Water Utilities	16	10	13
Total Metered Customers	**426,762**	**427,948**	**430,883**
Other:			
Unmetered	922	2,801	2,246
Availability Charge	-	-	-
Private Fire Protection	265	268	267
Public Fire Protection	789	863	868
Total Customers	**428,738**	**431,880**	**434,264**
Gallons Billed (100 gallons):			
Residential	183,895,085	183,076,259	197,795,144
Commercial	97,808,780	98,389,293	88,760,708
Industrial	34,253,889	31,298,378	29,747,408
Public	9,565,503	9,539,979	7,749,318
Private Fire Protection	805,917	809,009	1,211,871
Sales to Water Utilities	8,873,894	8,725,854	9,476,724
Other - Bulk	14,989	54,415	32,079
Total Gallons Billed	**335,218,057**	**331,893,187**	**334,773,252**

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

WASTEWATER OPERATIONS

	ACTUAL FOR THE TWELVE MONTHS ENDED 3/31/2019	ACTUAL FOR THE TWELVE MONTHS ENDED 3/31/2020	ACTUAL FOR THE TWELVE MONTHS ENDED 3/31/2021
Number of Customers:			
Residential	24,037	31,411	37,986
Commercial	1,270	1,715	2,227
Industrial	1	9	9
Public	45	60	62
Miscellaneous	-	-	-
Availability Charge	427	-	-
Total Customers	**25,780**	**33,195**	**40,284**
Gallons Billed (100 gallons):			
Metered Gallons	10,578,115	12,768,838	21,083,619
Total Gallons Billed	**10,578,115**	**12,768,838**	**21,083,619**

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

B. Operating Revenues

OR10. Provide a breakdown of the number and size of private fire services according to the general water service class of customers.

a. Provide a listing of all public fire protection customers at historic test year-end and the pro forma billing of current rates for each customer.

A. Please refer to the direct testimony of Constance E. Heppenstall and the accompanying Exhibit 5-A for water, Exhibit 5-B for wastewater for the private fire services at historic test year-end and the pro forma billing of current rates for each customer.

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

B. Operating Revenues

OR11. Provide a detailed schedule of sales for resale revenues for the historic test year and 2 preceding years showing revenues and units sold by customer.

A. Please see the attached.

AQUA PENNSYLVANIA
SALES TO RESALE CUSTOMERS

CUSTOMER: BUCKS COUNTY WATER AND SEWER AUTHORITY
ACCOUNT #: 2071065-1355853
METER SIZE: 5/8"

CONSUMPTION(000's GALLONS)	2018	2019	2020	2021
JANUARY		0.0	0.0	660.1
FEBRUARY		0.0	0.0	0.0
MARCH		0.0	571.4	0.0
APRIL	0.0	524.1	0.0	
MAY	0.0	0.0	0.0	
JUNE	0.0	780.4	724.2	
JULY	769.0	0.0	0.0	
AUGUST	0.0	0.0	0.0	
SEPTEMBER	0.0	509.8	0.0	
OCTOBER	0.0	0.0	749.5	
NOVEMBER	0.0	0.0	0.0	
DECEMBER	1,150.2	843.8	0.0	
TOTAL	1,919.2	2,658.1	2,045.1	660.1

TOTAL FOR YEAR ENDING MARCH 31, 2021	2,133.8

REVENUE	2018	2019	2020	2021
JANUARY		$0.00	$0.00	$4,323.65
FEBRUARY		$0.00	$0.00	$0.00
MARCH		$0.00	$3,742.68	$0.00
APRIL	$0.00	$3,432.87	$0.00	
MAY	$0.00	$0.00	$0.00	
JUNE	$0.00	$5,111.61	$4,743.52	
JULY	$5,036.96	$0.00	$0.00	
AUGUST	$0.00	$0.00	$0.00	
SEPTEMBER	$0.00	$3,339.20	$0.00	
OCTOBER	$0.00	$0.00	$4,909.21	
NOVEMBER	$0.00	$0.00	$0.00	
DECEMBER	$7,533.81	$5,526.89	$0.00	
TOTAL	$12,570.77	$17,410.57	$13,395.41	$4,323.65

TOTAL FOR YEAR ENDING MARCH 31, 2021	$13,976

AQUA PENNSYLVANIA
SALES TO RESALE CUSTOMERS

CUSTOMER: PENNSYLVANIA AMERICAN WATER COMPANY
ACCOUNT #: 349461-349461
METER SIZE: 4"

CONSUMPTION(000's GALLONS)	2018	2019	2020	2021
JANUARY		1.0	0.0	0.0
FEBRUARY		0.0	695.0	0.0
MARCH		0.0	1.0	0.0
APRIL	0.0	0.0	0.0	
MAY	0.0	0.0	0.0	
JUNE	0.0	0.0	1.0	
JULY	0.0	95.0	0.0	
AUGUST	3.0	0.0	13.0	
SEPTEMBER	3.0	1.0	0.0	
OCTOBER	0.0	1.0	28.0	
NOVEMBER	0.0	6.0	0.0	
DECEMBER	0.0	0.0	0.0	
TOTAL	6.0	104.0	738.0	0.0

TOTAL FOR YEAR ENDING MARCH 31, 2021	42.0

REVENUE	2018	2019	2020	2021
JANUARY		$426.83	$470.00	$470.00
FEBRUARY		$418.00	$8,740.50	$470.00
MARCH		$418.00	$481.90	$470.00
APRIL	$418.00	$418.00	$470.00	
MAY	$418.00	$418.00	$470.00	
JUNE	$418.00	$457.45	$481.90	
JULY	$418.00	$1,600.50	$470.00	
AUGUST	$444.50	$470.00	$624.70	
SEPTEMBER	$444.50	$481.90	$470.00	
OCTOBER	$418.00	$481.90	$803.20	
NOVEMBER	$418.00	$541.40	$470.00	
DECEMBER	$418.00	$470.00	$470.00	
TOTAL	$3,815.00	$6,601.98	$14,422.20	$1,410.00

TOTAL FOR YEAR ENDING MARCH 31, 2021	$6,140

AQUA PENNSYLVANIA
SALES TO RESALE CUSTOMERS

CUSTOMER: NORTH WALES WATER COMPANY
ACCOUNT #: 349234-349234
METER SIZE: 4"

CONSUMPTION(000's GALLONS)	2018	2019	2020	2021
JANUARY		0.0	0.0	0.0
FEBRUARY		0.0	0.0	0.0
MARCH		0.0	0.0	0.0
APRIL	0.0	0.0	0.0	
MAY	0.0	0.0	0.0	
JUNE	0.0	0.0	0.0	
JULY	0.0	0.0	0.0	
AUGUST	0.0	0.0	0.0	
SEPTEMBER	0.0	0.0	0.0	
OCTOBER	0.0	0.0	0.0	
NOVEMBER	0.0	0.0	0.0	
DECEMBER	0.0	0.0	0.0	
TOTAL	0.0	0.0	0.0	0.0

TOTAL FOR YEAR ENDING MARCH 31, 2021	-

REVENUE	2018	2019	2020	2021
JANUARY		$418.00	$470.00	$470.00
FEBRUARY		$418.00	$470.00	$470.00
MARCH		$418.00	$470.00	$470.00
APRIL	$418.00	$418.00	$470.00	
MAY	$418.00	$418.00	$470.00	
JUNE	$418.00	$457.39	$470.00	
JULY	$418.00	$470.00	$470.00	
AUGUST	$418.00	$470.00	$470.00	
SEPTEMBER	$418.00	$470.00	$470.00	
OCTOBER	$418.00	$470.00	$470.00	
NOVEMBER	$418.00	$470.00	$470.00	
DECEMBER	$418.00	$470.00	$470.00	
TOTAL	$3,762.00	$5,367.39	$5,640.00	$1,410.00

TOTAL FOR YEAR ENDING MARCH 31, 2021	$5,640

AQUA PENNSYLVANIA
SALES TO RESALE CUSTOMERS

CUSTOMER: HORSHAM WATER AND SEWER
ACCOUNT #: 422190-385426
METER SIZE: 3"

CONSUMPTION(000's GALLONS)	2018	2019	2020	2021
JANUARY		6,921.0	362.0	4,965.0
FEBRUARY		9,700.0	47.0	1,711.0
MARCH		13,506.0	0.0	1,487.0
APRIL	0.0	7,136.0	0.0	
MAY	14,838.0	0.0	0.0	
JUNE	0.0	13,834.0	0.0	
JULY	14,852.0	6,871.0	216.0	
AUGUST	8,511.0	7,092.0	0.0	
SEPTEMBER	0.0	7,117.0	2,489.0	
OCTOBER	14,145.0	4,286.0	4,964.0	
NOVEMBER	7,182.0	0.0	5,128.0	
DECEMBER	0	0.0	4,965.0	
TOTAL	59,528.0	76,463.0	18,171.0	8,163.0

TOTAL FOR YEAR ENDING MARCH 31, 2021	25,925.0

REVENUE	2018	2019	2020	2021
JANUARY		$26,786.59	$5,442.16	$37,353.76
FEBRUARY		$34,789.23	$1,002.33	$13,304.27
MARCH		$70,215.12	$937.67	$11,596.76
APRIL	$0.00	$37,073.39	$1,002.33	
MAY	$46,646.85	$0.00	$970.00	
JUNE	$0.00	$72,003.28	$1,002.33	
JULY	$46,681.15	$35,718.76	$970.00	
AUGUST	$31,471.92	$37,700.13	$1,519.66	
SEPTEMBER	$0.00	$37,816.38	$18,084.45	
OCTOBER	$54,667.78	$24,499.90	$36,159.00	
NOVEMBER	$27,764.01	$0.00	$37,363.06	
DECEMBER	$0.00	$0.00	$36,159.60	
TOTAL	$207,231.71	$376,602.78	$140,612.59	$62,254.79

TOTAL FOR YEAR ENDING MARCH 31, 2021	$195,485

AQUA PENNSYLVANIA
SALES TO RESALE CUSTOMERS

CUSTOMER: WARWICK TOWNSHIP
ACCOUNT #: 117970-117970
METER SIZE: 8"

CONSUMPTION(000's GALLONS)	2018	2019	2020	2021
JANUARY		19,133.0	20,344.0	21,031.0
FEBRUARY		18,649.0	20,019.0	20,697.0
MARCH		16,066.0	18,301.0	19,478.0
APRIL	16,276.0	18,390.0	22,370.0	
MAY	18,097.0	19,474.0	22,106.0	
JUNE	20,156.0	21,693.0	25,672.0	
JULY	21,338.0	20,221.0	26,049.0	
AUGUST	19,487.0	22,148.0	25,234.0	
SEPTEMBER	19,324.0	21,281.0	22,968.0	
OCTOBER	15,790.0	21,088.0	21,279.0	
NOVEMBER	16,832.0	19,761.0	21,103.0	
DECEMBER	17,401.0	18,524.0	19,733.0	
TOTAL	164,701.0	236,428.0	265,178.0	61,206.0

TOTAL FOR YEAR ENDING MARCH 31, 2021	267,720.0

REVENUE	2018	2019	2020	2021
JANUARY		$47,975.80	$49,747.98	$52,851.81
FEBRUARY		$47,474.94	$49,277.68	$50,026.96
MARCH		$47,250.34	$48,254.26	$52,140.52
APRIL	$45,320.17	$46,795.12	$54,053.83	
MAY	$46,748.41	$49,363.76	$54,792.75	
JUNE	$49,547.54	$52,635.38	$61,263.12	
JULY	$52,598.80	$50,702.21	$63,387.04	
AUGUST	$48,540.33	$53,556.20	$60,295.69	
SEPTEMBER	$49,114.97	$51,904.83	$55,354.81	
OCTOBER	$46,502.77	$52,646.73	$52,980.71	
NOVEMBER	$45,704.69	$49,113.06	$51,254.23	
DECEMBER	$46,525.78	$47,694.53	$49,700.81	
TOTAL	$430,603.46	$597,112.90	$650,362.91	$155,019.29

TOTAL FOR YEAR ENDING MARCH 31, 2021	$658,102

AQUA PENNSYLVANIA
SALES TO RESALE CUSTOMERS

CUSTOMER: SCHWENKSVILLE BOROUGH AUTHORITY
ACCOUNT #: 45588-45588
METER SIZE: 3"

CONSUMPTION(000's GALLONS)	2018	2019	2020	2021
JANUARY		3,355.6	3,265.6	5,252.6
FEBRUARY		5,401.5	2,855.0	2,639.9
MARCH		2,609.4	2,507.7	0.0
APRIL	0.0	2,641.9	2,674.4	
MAY	5,272.9	2,570.7	2,539.8	
JUNE	0.0	2,643.1	3,100.1	
JULY	5,408.3	2,560.1	4,630.0	
AUGUST	3,014.0	2,642.3	3,579.2	
SEPTEMBER	2,826.9	3,092.1	2,967.2	
OCTOBER	2,610.5	2,872.6	2,590.2	
NOVEMBER	3,116.7	3,607.3	2,670.1	
DECEMBER	0.0	3,373.0	0.0	
TOTAL	22,249.3	37,369.6	33,379.3	7,892.5

TOTAL FOR YEAR ENDING MARCH 31, 2021	32,643.5

REVENUE	2018	2019	2020	2021
JANUARY		$12,337.16	$12,339.06	$20,432.83
FEBRUARY		$19,959.40	$10,823.95	$10,267.82
MARCH		$9,885.69	$9,920.83	$0.00
APRIL	$0.00	$10,005.61	$10,398.23	
MAY	$19,816.48	$9,751.14	$9,928.00	
JUNE	$0.00	$10,042.04	$12,007.38	
JULY	$19,983.88	$9,735.77	$17,790.40	
AUGUST	$11,107.40	$10,039.09	$13,818.38	
SEPTEMBER	$10,433.84	$11,698.85	$11,505.02	
OCTOBER	$9,654.80	$10,888.89	$10,079.96	
NOVEMBER	$11,477.12	$13,599.94	$10,381.98	
DECEMBER	$0.00	$12,735.37	$0.00	
TOTAL	$82,473.52	$140,678.95	$128,993.19	$30,700.65

TOTAL FOR YEAR ENDING MARCH 31, 2021	$126,610

AQUA PENNSYLVANIA
SALES TO RESALE CUSTOMERS

CUSTOMER: BOROUGH OF SHARPSVILLE
ACCOUNT #: 1601298-1105879, 1601301-1105880
METER SIZE: 8"

CONSUMPTION(000's GALLONS)	2018	2019	2020	2021
JANUARY		12,030.0	15,662.0	15,337.0
FEBRUARY		14,793.0	12,573.0	12,583.0
MARCH		11,960.0	12,108.0	12,389.0
APRIL	11,525.0	11,638.0	13,166.0	0
MAY	10,801.0	12,980.0	14,093.0	0
JUNE	13,638.0	15,218.0	13,213.0	0
JULY	12,543.0	13,198.0	17,431.0	0
AUGUST	13,892.0	14,983.0	15,727.0	0
SEPTEMBER	13,250.0	13,133.0	14,990.0	0
OCTOBER	12,250.0	12,187.0	16,513.0	0
NOVEMBER	15,212.0	14,527.0	15,801.0	0
DECEMBER	12,987.0	12,479.0	14,019.0	0
TOTAL	116,098.0	159,126.0	175,296.0	40,309.0

TOTAL FOR YEAR ENDING MARCH 31, 2021	175,262.0

REVENUE	2018	2019	2020	2021
JANUARY		$31,406.80	$40,982.80	$40,662.91
FEBRUARY		$37,927.48	$33,569.20	$33,970.69
MARCH		$31,241.60	$32,453.20	$33,499.27
APRIL	$29,869.25	$30,481.68	$34,992.40	
MAY	$28,182.33	$33,648.80	$37,217.20	
JUNE	$34,792.54	$39,148.11	$35,105.20	
JULY	$32,241.19	$34,541.28	$45,228.40	
AUGUST	$35,384.36	$38,753.88	$41,138.80	
SEPTEMBER	$33,888.50	$34,387.88	$39,370.00	
OCTOBER	$31,558.50	$32,155.32	$43,025.20	
NOVEMBER	$38,459.96	$37,677.72	$41,316.40	
DECEMBER	$33,552.46	$33,129.68	$37,263.90	
TOTAL	$297,929.09	$414,500.23	$461,662.70	$108,132.87

TOTAL FOR YEAR ENDING MARCH 31, 2021	$462,790

AQUA PENNSYLVANIA
SALES TO RESALE CUSTOMERS

CUSTOMER: DOWNINGTOWN MUNICIPAL
ACCOUNT #: 533337-417510, 533337-822259
METER SIZE: 5/8" & 4"

CONSUMPTION(000's GALLONS)	2018	2019	2020	2021
JANUARY		109.0	0.0	144.0
FEBRUARY		0.0	0.0	0.0
MARCH		344.0	172.0	0.0
APRIL	7.0	0.0	0.0	
MAY	0.0	0.0	0.0	
JUNE	0.0	352.0	190.0	
JULY	150.0	0.0	0.0	
AUGUST	0.0	0.0	0.0	
SEPTEMBER	0.0	227.0	133.0	
OCTOBER	50.0	0.0	0.0	
NOVEMBER	0.0	0.0	0.0	
DECEMBER	0.0	113.0	0.0	
TOTAL	207.0	1,145.0	495.0	144.0

TOTAL FOR YEAR ENDING MARCH 31, 2021	467.0

REVENUE	2018	2019	2020	2021
JANUARY		$109.00	$0.00	$148.33
FEBRUARY		$0.00	$0.00	$0.00
MARCH		$347.01	$176.74	$0.00
APRIL	$6.99	$0.00	$0.00	
MAY	$0.00	$0.00	$0.00	
JUNE	$0.00	$355.51	$195.71	
JULY	$150.00	$0.00	$0.00	
AUGUST	$0.00	$0.00	$0.00	
SEPTEMBER	$0.00	$229.28	$136.98	
OCTOBER	$50.00	$0.00	$0.00	
NOVEMBER	$0.00	$0.00	$0.00	
DECEMBER	$0.00	$114.12	$0.00	
TOTAL	$206.99	$1,154.92	$509.43	$148.33

TOTAL FOR YEAR ENDING MARCH 31, 2021	$481

AQUA PENNSYLVANIA
SALES TO RESALE CUSTOMERS

CUSTOMER: BOROUGH OF NEW WILMINGTON
ACCOUNT #: 1046042-756345, 1046042-1471779
METER SIZE: 4"

CONSUMPTION(000's GALLONS)	2018	2019	2020	2021
JANUARY		3,080.0	3,530.0	4,064.5
FEBRUARY		5,180.0	4,130.0	4,294.2
MARCH		4,440.0	930.0	4,419.5
APRIL	4,490.0	4,000.0	0.0	0
MAY	4,440.0	4,460.0	10,774.9	0
JUNE	4,640.0	5,020.0	4,184.9	0
JULY	3,050.0	3,940.0	4,820.5	0
AUGUST	3,430.0	4,360.0	3,578.1	0
SEPTEMBER	3,120.0	4,980.0	5,429.9	0
OCTOBER	2,320.0	5,110.0	5,596.0	0
NOVEMBER	3,850.0	6,060.0	4,644.4	0
DECEMBER	4,370.0	4,680.0	4,107.1	0
TOTAL	33,710.0	55,310.0	51,725.8	12,778.2

TOTAL FOR YEAR ENDING MARCH 31, 2021	55,914.0

REVENUE	2018	2019	2020	2021
JANUARY		$16,341.60	$20,449.80	$23,945.07
FEBRUARY		$27,198.60	$23,845.80	$25,245.17
MARCH		$23,372.80	$5,733.80	$25,954.37
APRIL	$23,631.30	$21,098.00	$470.00	
MAY	$23,372.80	$23,476.20	$62,818.93	
JUNE	$24,406.80	$27,817.58	$24,626.53	
JULY	$16,186.50	$22,770.40	$28,224.03	
AUGUST	$18,151.10	$25,147.60	$21,192.05	
SEPTEMBER	$16,548.40	$28,656.80	$31,673.23	
OCTOBER	$12,412.40	$29,392.60	$32,613.36	
NOVEMBER	$20,322.50	$34,769.60	$27,227.30	
DECEMBER	$23,010.90	$26,958.80	$24,186.19	
TOTAL	$178,042.70	$307,000.58	$303,061.02	$75,144.61

TOTAL FOR YEAR ENDING MARCH 31, 2021	$328,176

AQUA PENNSYLVANIA
SALES TO RESALE CUSTOMERS

CUSTOMER: HUBBARD TOWNSHIP
ACCOUNT #: 1052232-761986
METER SIZE: 6"

CONSUMPTION(000's GALLONS)	2018	2019	2020	2021
JANUARY		18,905.0	24,745.0	25,805.0
FEBRUARY		23,270.0	21,015.0	22,065.0
MARCH		19,430.0	19,775.0	20,945.0
APRIL	20,410.0	19,155.0	21,335.0	
MAY	20,140.0	21,870.0	25,160.0	
JUNE	23,400.0	23,630.0	22,295.0	
JULY	21,570.0	21,555.0	28,435.0	
AUGUST	24,910.0	24,700.0	21,625.0	
SEPTEMBER	21,680.0	22,015.0	23,790.0	
OCTOBER	20,030.0	19,815.0	26,090.0	
NOVEMBER	23,520.0	21,985.0	22,200.0	
DECEMBER	20,840.0	19,680.0	22,025.0	
TOTAL	196,500.0	256,010.0	278,490.0	68,815.0

TOTAL FOR YEAR ENDING MARCH 31, 2021	281,770.0

REVENUE	2018	2019	2020	2021
JANUARY		$42,536.25	$56,666.05	$59,867.60
FEBRUARY		$52,357.50	$48,124.35	$51,190.80
MARCH		$43,717.50	$45,284.75	$48,592.40
APRIL	$42,861.00	$43,098.75	$48,857.15	
MAY	$42,294.00	$49,207.50	$57,616.40	
JUNE	$49,140.00	$53,167.50	$51,055.55	
JULY	$45,297.00	$48,498.75	$65,116.15	
AUGUST	$52,311.00	$55,575.00	$49,521.25	
SEPTEMBER	$45,528.00	$49,533.75	$54,479.10	
OCTOBER	$42,063.00	$44,583.75	$59,746.10	
NOVEMBER	$50,781.82	$49,786.03	$51,075.85	
DECEMBER	$46,890.00	$45,067.20	$51,098.00	
TOTAL	$417,165.82	$577,129.48	$638,640.70	$159,650.80

TOTAL FOR YEAR ENDING MARCH 31, 2021	$648,216

AQUA PENNSYLVANIA
SALES TO RESALE CUSTOMERS

CUSTOMER: CHEMUNG COUNTY INDUSTRIAL DEVELOPMENT
ACCOUNT #: 2100531-1360794
METER SIZE: 10"

CONSUMPTION(000's GALLONS)	2018	2019	2020	2021
JANUARY		76.0	71.0	0.0
FEBRUARY		88.0	96.0	404.0
MARCH		81.0	88.0	233.5
APRIL	82.0	104.0	96.0	
MAY	101.0	97.0	92.0	
JUNE	94.0	95.0	95.0	
JULY	77.0	140.0	117.0	
AUGUST	213.0	94.0	102.0	
SEPTEMBER	86.0	187.0	217.0	
OCTOBER	96.0	77.0	93.0	
NOVEMBER	125.0	110.0	0.0	
DECEMBER	64.0	78.0	0.0	
TOTAL	938.0	1,227.0	1,067.0	637.5

TOTAL FOR YEAR ENDING MARCH 31, 2021	1,449.5

REVENUE	2018	2019	2020	2021
JANUARY		$940.16	$1,019.74	$0.00
FEBRUARY		$1,008.08	$1,185.74	$4,839.22
MARCH		$968.46	$1,132.62	$2,098.74
APRIL	$974.12	$1,098.64	$1,185.74	
MAY	$1,081.66	$1,059.02	$1,159.18	
JUNE	$1,042.04	$1,068.22	$1,179.10	
JULY	$945.82	$1,477.90	$1,325.18	
AUGUST	$1,715.58	$1,172.46	$1,225.58	
SEPTEMBER	$996.76	$1,789.98	$1,989.18	
OCTOBER	$1,053.36	$1,059.58	$1,165.82	
NOVEMBER	$1,217.50	$1,278.70	$0.00	
DECEMBER	$872.24	$1,066.22	$0.00	
TOTAL	$9,899.08	$13,987.42	$12,567.88	$6,937.96

TOTAL FOR YEAR ENDING MARCH 31, 2021	$16,168

AQUA PENNSYLVANIA
SALES TO RESALE CUSTOMERS

CUSTOMER: SUEZ WATER
ACCOUNT #: 2053682-1352362
METER SIZE: 2"

CONSUMPTION(000's GALLONS)	2018	2019	2020	2021
JANUARY		1,450.0	284.0	375.0
FEBRUARY		1,069.0	173.0	271.0
MARCH		1,069.0	243.0	251.0
APRIL	987.0	1,021.0	200.0	
MAY	816.0	1,037.0	255.0	
JUNE	816.0	1,020.0	196.0	
JULY	1,166.0	989.0	212.0	
AUGUST	1,288.0	429.0	232.0	
SEPTEMBER	1,641.0	209.0	356.0	
OCTOBER	1,249.0	254.0	214.0	
NOVEMBER	1,522.0	415.0	339.0	
DECEMBER	1,511.0	265.0	350.0	
TOTAL	10,996.0	9,227.0	3,054.0	897.0

TOTAL FOR YEAR ENDING MARCH 31, 2021	3,251.0

REVENUE	2018	2019	2020	2021
JANUARY		$4,652.90	$4,415.90	$4,415.90
FEBRUARY		$4,027.90	$4,415.90	$4,415.90
MARCH		$4,027.90	$4,415.90	$4,415.90
APRIL	$4,027.90	$4,027.90	$4,415.90	
MAY	$4,027.90	$4,027.90	$4,415.90	
JUNE	$4,027.90	$4,256.14	$4,415.90	
JULY	$4,027.90	$4,415.90	$4,415.90	
AUGUST	$4,247.90	$4,415.90	$4,415.90	
SEPTEMBER	$5,130.40	$4,415.90	$4,415.90	
OCTOBER	$4,150.40	$4,415.90	$4,415.90	
NOVEMBER	$4,832.90	$4,415.90	$4,415.90	
DECEMBER	$4,805.40	$4,415.90	$4,415.90	
TOTAL	$39,278.60	$51,516.04	$52,990.80	$13,247.70

TOTAL FOR YEAR ENDING MARCH 31, 2021	$52,991

AQUA PENNSYLVANIA
SALES TO RESALE CUSTOMERS

CUSTOMER: BOROUGH OF PHOENIXVILLE
ACCOUNT #: 2597096-1485715
METER SIZE: 5/8"

CONSUMPTION(000's GALLONS)	2018	2019	2020	2021
JANUARY		0.0	0.0	8.7
FEBRUARY		0.0	0.0	0.0
MARCH		0.0	0.0	0.0
APRIL	0.0	0.0	0.0	
MAY	0.0	0.0	17.4	
JUNE	0.0	0.0	0.0	
JULY	0.0	0.0	13.9	
AUGUST	0.0	0.0	0.0	
SEPTEMBER	0.0	0.0	0.0	
OCTOBER	0.0	0.0	14.5	
NOVEMBER	0.0	0.0	0.0	
DECEMBER	0.0	0.0	0.0	
TOTAL	0.0	0.0	45.8	8.7

TOTAL FOR YEAR ENDING MARCH 31, 2021	54.5

REVENUE	2018	2019	2020	2021
JANUARY		$0.00	$0.00	$2,431.24
FEBRUARY		$0.00	$0.00	$0.00
MARCH		$0.00	$0.00	$0.00
APRIL	$0.00	$0.00	$0.00	
MAY	$0.00	$0.00	$4,868.36	
JUNE	$0.00	$0.00	$0.00	
JULY	$0.00	$0.00	$3,900.96	
AUGUST	$0.00	$0.00	$0.00	
SEPTEMBER	$0.00	$0.00	$0.00	
OCTOBER	$0.00	$0.00	$4,049.92	
NOVEMBER	$0.00	$0.00	$0.00	
DECEMBER	$0.00	$0.00	$0.00	
TOTAL	$0.00	$0.00	$12,819.24	$2,431.24

TOTAL FOR YEAR ENDING MARCH 31, 2021	$15,250

AQUA PENNSYLVANIA
SALES TO RESALE CUSTOMERS

CUSTOMER: MASURY
ACCOUNT #: 2574409-1482542, 2574409-1482534, 2574409-1482541
METER SIZE: 8" & 12"

CONSUMPTION(000's GALLONS)	2018	2019	2020	2021
JANUARY		4,883.3	5,767.5	12,701.0
FEBRUARY		5,676.5	5,118.1	13,434.3
MARCH		5,279.4	5,279.9	12,584.7
APRIL	5,012.8	4,794.6	4,759.7	
MAY	5,356.7	5,676.5	5,699.5	
JUNE	6,070.4	5,686.9	5,300.0	
JULY	6,488.8	5,982.4	6,701.2	
AUGUST	6,262.3	6,114.3	5,511.5	
SEPTEMBER	6,362.7	5,702.8	5,500.0	
OCTOBER	5,559.8	5,180.5	5,311.5	
NOVEMBER	5,341.4	5,582.7	5,072.9	
DECEMBER	5,673.3	4,784.2	5,257.0	
TOTAL	52,128.2	65,344.1	65,278.8	38,720.0

TOTAL FOR YEAR ENDING MARCH 31, 2021	87,833.3

REVENUE	2018	2019	2020	2021
JANUARY		$9,860.75	$11,795.62	$31,595.39
FEBRUARY		$11,322.43	$10,576.67	$33,004.31
MARCH		$10,590.67	$10,880.32	$31,393.35
APRIL	$9,973.27	$9,697.30	$9,903.96	
MAY	$10,598.34	$11,322.43	$11,667.95	
JUNE	$11,895.56	$11,341.59	$17,720.05	
JULY	$12,819.30	$12,198.90	$20,341.76	
AUGUST	$12,401.92	$12,446.48	$18,109.92	
SEPTEMBER	$12,586.93	$11,674.10	$18,088.41	
OCTOBER	$11,107.38	$10,693.75	$17,734.77	
NOVEMBER	$10,704.92	$11,448.67	$17,287.28	
DECEMBER	$11,316.53	$9,949.89	$17,632.56	
TOTAL	$103,404.15	$132,546.96	$181,739.27	$95,993.05

TOTAL FOR YEAR ENDING MARCH 31, 2021	$244,480

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

B. Operating Revenues

OR12. Provide for the historic test year and the 2 prior years consumption and billings for the ten largest customers at current rates. Provide the historic and future test year consumption priced at proposed rates.

A. Please see the attached.

AQUA PENNSYLVANIA, INC.
TEN LARGEST CUSTOMERS

CUSTOMER NLMK PENNSYLVANIA
ACCOUNT # VARIOUS
METER SIZE 6"

	TTM 3/31/2019	TTM 3/31/2020	TTM 3/31/2021	PROPOSED
CONSUMPTION (000 GALLONS)				
Q2	136,130	202,336	125,797	125,797
Q3	165,141	171,187	148,131	148,131
Q4	183,842	179,796	132,970	132,970
Q1	182,105	154,246	134,520	134,520
TOTAL	667,218	707,566	541,417	541,417
REVENUE				
Q2	$ 763,428	$ 1,128,095	$ 809,403	$ 1,007,707
Q3	$ 914,434	$ 1,080,066	$ 953,560	$ 1,187,182
Q4	$ 1,011,791	$ 1,131,372	$ 868,570	$ 1,081,369
Q1	$ 1,002,735	$ 979,046	$ 890,190	$ 1,108,287
TOTAL	$ 3,692,388	$ 4,318,579	$ 3,521,723	$ 4,384,545

CUSTOMER STATE CORRECTION
ACCOUNT # VARIOUS
METER SIZE 4"-6"

	TTM 3/31/2019	TTM 3/31/2020	TTM 3/31/2021	PROPOSED
CONSUMPTION (000 GALLONS)				
Q2	93,773	81,087	91,887	91,887
Q3	91,216	92,590	94,012	94,012
Q4	95,077	86,982	76,651	76,651
Q1	87,904	88,675	82,708	82,708
TOTAL	367,971	349,333	345,256	345,256
REVENUE				
Q2	$ 564,993	$ 497,624	$ 643,949	$ 801,716
Q3	$ 527,015	$ 634,172	$ 654,730	$ 815,139
Q4	$ 591,609	$ 593,743	$ 547,674	$ 681,854
Q1	$ 547,197	$ 640,549	$ 622,316	$ 774,783
TOTAL	$ 2,230,814	$ 2,366,088	$ 2,468,668	$ 3,073,492

CUSTOMER Rohm & Haas Company
ACCOUNT # VARIOUS
METER SIZE 8"-10"

	TTM 3/31/2019	TTM 3/31/2020	TTM 3/31/2021	PROPOSED
CONSUMPTION (000 GALLONS)				
Q2	58,463	43,533	63,921	63,921
Q3	66,956	79,241	65,179	65,179
Q4	53,990	102,318	63,623	63,623
Q1	48,728	59,997	70,271	70,271
TOTAL	228,136	285,087	262,994	262,994
REVENUE				
Q2	$ 415,539	$ 313,476	$ 509,976	$ 634,920
Q3	$ 465,753	$ 573,112	$ 520,637	$ 648,193
Q4	$ 392,428	$ 671,107	$ 511,481	$ 636,794
Q1	$ 356,613	$ 482,281	$ 564,454	$ 702,745
TOTAL	$ 1,630,333	$ 2,039,977	$ 2,106,548	$ 2,622,652

CUSTOMER LIBERTY ELECTRIC
ACCOUNT # VARIOUS
METER SIZE 10"

	TTM 3/31/2019	TTM 3/31/2020	TTM 3/31/2021	PROPOSED
CONSUMPTION (000 GALLONS)				
Q2	213,055	217,350	236,350	236,350
Q3	275,450	268,535	299,440	299,440
Q4	234,150	189,000	209,910	209,910
Q1	191,430	74,115	191,935	191,935
TOTAL	914,085	749,000	937,635	937,635
REVENUE				
Q2	$ 480,978	$ 491,818	$ 518,229	$ 522,271
Q3	$ 541,501	$ 541,979	$ 580,515	$ 585,043
Q4	$ 501,450	$ 464,056	$ 492,074	$ 495,912
Q1	$ 464,263	$ 307,864	$ 475,737	$ 479,447
TOTAL	$ 1,988,192	$ 1,805,716	$ 2,066,555	$ 2,082,674

CUSTOMER LYNNEWOOD REAL ESTATE
ACCOUNT # VARIOUS
METER SIZE 5/8"-2"

	TTM 3/31/2019	TTM 3/31/2020	TTM 3/31/2021	PROPOSED
CONSUMPTION (000 GALLONS)				
Q2	11,805	12,953	24,990	24,990
Q3	12,428	13,436	29,347	29,347
Q4	12,001	12,419	27,299	27,299
Q1	11,895	19,887	28,031	28,031
TOTAL	48,128	58,695	109,666	109,666
REVENUE				
Q2	$ 133,588	$ 143,857	$ 318,095	$ 396,029
Q3	$ 139,982	$ 162,245	$ 345,058	$ 429,598
Q4	$ 135,844	$ 152,691	$ 336,561	$ 419,018
Q1	$ 134,560	$ 271,263	$ 342,966	$ 426,992
TOTAL	$ 543,974	$ 730,055	$ 1,342,680	$ 1,671,637

CUSTOMER WAWA
ACCOUNT # VARIOUS
METER SIZE 5/8"-10"

	TTM 3/31/2019	TTM 3/31/2020	TTM 3/31/2021	PROPOSED
CONSUMPTION (000 GALLONS)				
Q2	27,517	28,115	23,966	23,966
Q3	33,259	33,721	32,211	32,211
Q4	27,771	28,490	27,943	27,943
Q1	26,503	26,173	24,921	24,921
TOTAL	115,049	116,498	109,041	109,041
REVENUE				
Q2	$ 236,775	$ 244,468	$ 230,917	$ 287,492
Q3	$ 281,185	$ 314,012	$ 299,191	$ 372,493
Q4	$ 240,695	$ 272,565	$ 272,742	$ 339,564
Q1	$ 229,435	$ 250,070	$ 247,793	$ 308,503
TOTAL	$ 988,090	$ 1,081,114	$ 1,050,644	$ 1,308,051

CUSTOMER VILLANOVA UNIVERSITY
ACCOUNT # VARIOUS
METER SIZE 5/8"-11/2"

	TTM 3/31/2019	TTM 3/31/2020	TTM 3/31/2021	PROPOSED
CONSUMPTION (000 GALLONS)				
Q2	27,244	28,318	13,557	13,557
Q3	37,052	36,373	30,651	30,651
Q4	32,701	36,105	29,240	29,240
Q1	25,953	27,814	23,746	23,746
TOTAL	122,950	128,611	97,193	97,193
REVENUE				
Q2	$ 232,561	$ 238,609	$ 140,284	$ 174,654
Q3	$ 299,181	$ 324,223	$ 281,050	$ 349,907
Q4	$ 268,266	$ 322,755	$ 272,417	$ 339,159
Q1	$ 219,188	$ 255,704	$ 230,211	$ 286,613
TOTAL	$ 1,019,196	$ 1,141,290	$ 923,962	$ 1,150,332

CUSTOMER TOWERS OF WYNCOTE
ACCOUNT # VARIOUS
METER SIZE 2"-8"

	TTM 3/31/2019	TTM 3/31/2020	TTM 3/31/2021	PROPOSED
CONSUMPTION (000 GALLONS)				
Q2	9,648	9,515	19,188	19,188
Q3	11,351	10,827	23,463	23,463
Q4	10,762	10,812	20,693	20,693
Q1	9,477	15,708	18,916	18,916
TOTAL	41,237	46,863	82,260	82,260
REVENUE				
Q2	$ 77,076	$ 76,857	$ 192,359	$ 239,487
Q3	$ 89,273	$ 94,346	$ 217,394	$ 270,655
Q4	$ 84,962	$ 94,094	$ 201,695	$ 251,111
Q1	$ 75,553	$ 166,019	$ 192,048	$ 239,099
TOTAL	$ 326,864	$ 431,316	$ 803,496	$ 1,000,353

CUSTOMER DAIRY FARMERS OF AMERICA
ACCOUNT # VARIOUS
METER SIZE 1"-4"

	TTM 3/31/2019	TTM 3/31/2020	TTM 3/31/2021	PROPOSED
CONSUMPTION (000 GALLONS)				
Q2	19,385	19,995	20,609	20,609
Q3	22,992	23,328	24,267	24,267
Q4	21,271	25,563	21,702	21,702
Q1	18,916	22,476	21,890	21,890
TOTAL	82,564	91,361	88,469	88,469
REVENUE				
Q2	$ 135,574	$ 141,532	$ 161,411	$ 200,956
Q3	$ 159,092	$ 181,790	$ 190,768	$ 237,506
Q4	$ 147,864	$ 198,064	$ 172,862	$ 215,214
Q1	$ 132,541	$ 175,348	$ 176,240	$ 219,419
TOTAL	$ 575,071	$ 696,733	$ 701,281	$ 873,094

CUSTOMER GLAXO SMITH KLINE
ACCOUNT # VARIOUS
METER SIZE 5/8"-10"

	TTM 3/31/2019	TTM 3/31/2020	TTM 3/31/2021	PROPOSED
CONSUMPTION (000 GALLONS)				
Q2	37,820	21,930	18,754	18,754
Q3	55,011	32,052	27,473	27,473
Q4	29,239	18,426	15,132	15,132
Q1	24,213	17,779	13,517	13,517
TOTAL	146,283	90,187	74,876	74,876
REVENUE				
Q2	$ 295,095	$ 174,962	$ 164,753	$ 205,117
Q3	$ 407,834	$ 267,972	$ 239,308	$ 297,938
Q4	$ 218,490	$ 162,239	$ 141,593	$ 176,283
Q1	$ 200,429	$ 157,027	$ 129,112	$ 160,745
TOTAL	$ 1,121,847	$ 762,200	$ 674,766	$ 840,084

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

B. Operating Revenues

OR13. Provide for the historic test year and the 2 prior years consumption and billings for the ten largest sales for resale customers if such sales are not included in sales to the ten largest customers requested in Part II.12.

A. Please see the Company's response to OR11.

AQUA PENNSYLVANIA, INC. & AQUA PENNSYLVANIA WASTEWATER, INC.

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OE10	Memberships
OE11	Outside Services / Commission
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AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

C. Operating Expenses

OE1. Prepare a summary of operating expenses by operating expense account for the historic test year and the 2 years preceding the test year.

A. Please see the attached OE1-a for water and attached OE1-b through g for wastewater. East Norriton (OE1-f) and New Garden (OE1-g) were acquired after 03/31/2020; therefore, the summary of expenses for 03/31/2019 and 03/31/2020 are not applicable.

Docket No. R-2021-3027385

Schedule OE-1a

AQUA PENNSYLVANIA, INC.

FILING REQUIREMENT
OPERATING EXPENSES
EXPENSE DETAIL ACCOUNTS

LINE NO.	Acct. No.	Account Title	PER BOOKS 3/31/19	PER BOOKS 3/31/20	PER BOOKS 3/31/21
	(1)	(2)	(3)	(4)	(5)
1		--Source of Supply--			
2		-Operations-			
3	6011	Labor	$ 253,027	$ 268,249	$ 292,035
4	6101	Purchased Water	4,586,093	4,968,205	4,791,932
5	6151	Purchased Power	8,663,911	7,754,463	7,373,465
6	6161	Purchased Power	123,623	187,880	219,873
7	6201	Supplies	76,232	33,409	52,346
8	6361	OS Other	160,972	139,313	79,718
9	6411	Leases	489,096	468,455	477,464
10		-Maintenance-			
11	6012	Labor	489,822	386,455	249,862
12	6202	Supplies	36,655	13,825	3,964
13	6312	OS Engineer	1,867	7,176	7,125
14	6362	OS Other	164,364	169,665	214,476
15	6502	Transportation	688	32	-
16	6752	Other	6,765	2,757	55
17					
18		Total Source of Supply Expense	$ 15,053,116	$ 14,399,884	$ 13,762,316
19					
20		--Treatment--			
21		-Operations-			
22	6013	Labor	7,756,837	6,182,557	6,080,493
23	6153	Purchased Power	70,381	128,887	85,721
24	6163	Purchased Power	6,707	9,755	3,838
25	6183	Chemicals	4,947,188	5,166,580	5,136,752
26	6203	Supplies	414,596	476,014	443,518
27	6313	OS Engineer	16,465	-	-
28	6353	OS Lab Testing	335,932	187,109	289,102
29	6363	OS Other	777,675	678,278	689,939
30	6423	Leases	2,930	2,211	7,183
31	6753	Other	3,865	22,697	40,341
32		-Maintenance-			
33	6014	Labor	155,837	207,625	164,073
34	6204	Supplies	69,270	81,125	65,921
35	6354	OS Lab Testing	3,645	495	3,117
36	6364	OS Other	782,970	1,509,140	1,595,790
37	6424	Leases	-	-	2,250
38	6754	Other	10,496	29,481	7,410
39					
40		Total Treatment Expense	$ 15,354,795	$ 14,681,954	$ 14,615,448
41					

Docket No. R-2021-3027385 Schedule OE-1a

AQUA PENNSYLVANIA, INC.

FILING REQUIREMENT
OPERATING EXPENSES
EXPENSE DETAIL ACCOUNTS

LINE NO.	Acct. No.	Account Title	PER BOOKS 3/31/19	PER BOOKS 3/31/20	PER BOOKS 3/31/21
	(1)	(2)	(3)	(4)	(5)
42		--Transmission and Distribution--			
43		-Operations-			
44	6015	Labor	6,051,032	5,945,133	7,136,541
45	65052	Labor	665,602	645,401	578,011
46	6155	Purchased Power	1,348,903	1,546,743	1,312,423
47	6165	Purchased Power	2,253	424	3,037
48	6205	Supplies	1,025,533	1,202,153	1,471,011
49	6315	OS Engineer	2,505	1,443	-
50	6365	OS Other	524,251	497,592	534,460
51	6415	Leases	29,076	39,694	33,271
52	6505	Transportation	950,201	949,851	937,085
53	6755	Other	2,360	1,565	295
54		-Maintenance-			
55	6016	Labor	2,273,131	2,196,403	2,166,773
56	6206	Supplies	369,523	444,605	377,637
57	6316	OS Engineer	-	11,254	-
58	6366	OS Other	4,565,323	4,384,639	4,041,901
59	6506	Transportation	-	105	-
60	6756	Other	6,822	4,238	5,881
61					
62		Total Transmission and Distribution Expense	$ 17,816,515	$ 17,871,243	$ 18,598,327
63					
64		--Customer Accounting--			
65	6017	Labor	348,350	382,288	638,825
66	6167	Purchased Power	32,462	10,182	2,807
67	6207	Supplies	611	331	168
68	6367	OS Other	9,117,002	8,667,085	8,315,346
69	6757	Other	25	30	-
70	6707	Bad Debt	2,185,786	2,344,415	2,450,534
71					
72		Total Customer Accounting Expense	$ 11,684,235	$ 11,404,331	$ 11,407,680
73					
74		--Administrative and General--			
75	6018	Labor	10,431,932	13,709,425	13,519,479
76	6038	Labor	2,993,619	2,870,693	3,267,040
77	6048	Employee Benefits	16,900,124	17,975,570	20,952,571
78	6158	Purchased Power	388,891	365,148	276,945
79	6168	Purchased Power	121,531	37,440	101,335
80	6208	Supplies	71,950	73,009	95,775
81	6318	OS Engineer	(25,501)	124,120	150,764
82	6328	OS Accounting	728,973	774,098	702,666
83	6338	OS Legal	694,447	597,468	641,511
84	6348	Management Fees	1,264	-	-
85	6349	Management Fees	24,556,575	23,410,128	17,186,644
86	6368	OS Other	1,575,837	2,360,550	1,378,237
87	6418	Leases	12,785	6,285	6,463
88	6428	Leases	86,433	80,487	33,243
89	6508	Transportation	60,467	144,629	81,146
90	6568	Insurance	277,036	230,619	245,055
91	6578	Insurance	2,532,325	2,405,389	3,099,817
92	6588	Insurance	1,805,345	1,251,653	1,242,300
93	6598	Insurance	1,079,628	1,389,860	1,359,289
94	6608	Other	66,451	80,436	213,232
95	6758	Other	3,104,656	3,242,955	2,708,463

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Schedule OE-1a

AQUA PENNSYLVANIA, INC.

FILING REQUIREMENT
OPERATING EXPENSES
EXPENSE DETAIL ACCOUNTS

LINE NO.	Acct. No.	Account Title	PER BOOKS 3/31/19	PER BOOKS 3/31/20	PER BOOKS 3/31/21
	(1)	(2)	(3)	(4)	(5)
96	67621	Labor	(1,936,222)	(1,987,401)	(2,110,682)
97	67622	Employee Benefits	(7,195,994)	(6,824,979)	(7,064,278)
98	67624	Other	(2,065,226)	(1,992,639)	(1,913,910)
99	6668	Amortization of Rate Case	-	397,046	476,456
100	4060	Amortization of UPAA	14,197	(91,845)	92,889
101	4048	Employee Benefits	(143,640)	2,422,882	(1,380,095)
102					
103		Total Admin & General Expense	$ 56,137,884	$ 63,053,024	$ 55,362,351
104					
105		Total Operating Expenses	$ 116,046,544	$ 121,410,436	$ 113,746,122

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Schedule OE.1b
Witness: William C. Packer

AQUA PENNSYLVANIA WASTEWATER, INC. - BASE

FILING REQUIREMENTS
OPERATING EXPENSES
EXPENSE DETAIL ACCOUNTS

LINE NO.	Acct. No.	Account Title	PER BOOKS 3/31/19	PER BOOKS 3/31/20	PER BOOKS 3/31/21
	(1)	(2)	(3)	(4)	(5)
1		--Collection--			
2		-Operations-			
3	7151	Purchased Power	938,222	1,051,800	896,658
4	7161	Purchased Power	67,326	50,995	54,838
5		-Maintenance-			
6	7202	Supplies	-	-	85
7	7362	OS Other	130,551	190,106	202,551
8					
9		Total Collection Expense	$ 1,136,099	$ 1,292,902	$ 1,154,131
10					
11		--Pumping--			
12		-Operations-			
13	7013	Labor	135,187	152,021	136,842
14	7153	Purchased Power	5,160	1,724	2,099
15	7163	Purchased Power	2,126	7,119	5,024
16	7183	Chemicals	555,584	549,946	479,713
17	7203	Supplies	124,649	98,604	130,713
18	7353	OS Lab Testing	6,360	3,716	-
19	7363	OS Other	337,553	258,973	200,229
20	7753	Other	-	-	200
21		-Maintenance-			
22	7014	Labor	-	577	2,529
23	7204	Supplies	2	-	909
24	7354	OS Lab Testing	292,995	348,721	409,718
25	7364	OS Other	216,991	197,421	224,773
26	7754	Other	-	1,368	970
27					
28		Total Pumping Expense	$ 1,676,607	$ 1,620,191	$ 1,593,719
29					
30		--Treatment & Disposal--			
31		-Operations-			
32	7015	Labor	36,591	50,740	48,336
33	75052	Labor	8,520	7,896	2,221
34	7105	Purchased Wastewater	703,114	773,256	807,330
35	7115	Sludge	952,944	999,148	897,917
36	7205	Supplies	46	1,487	1,043
37	7365	OS Other	677,226	680,107	790,272
38	7505	Transportation	127,241	120,404	43,079
39		-Maintenance-			
40	7186	Chemicals	-	149	-
41	7206	Supplies	26	62	-
42	7366	OS Other	311,219	650,327	471,184
43					
44		Total Treatment & Disposal Expense	$ 2,816,927	$ 3,283,577	$ 3,061,381
45					
46		--Reclaimed Water Treatment--			
47		-Operations-			
48	7369	OS Other	-	-	160
49					
50		Total Reclaimed Water Treatment Expense	$ -	$ -	$ 160
51					
52		--Customer Accounting--			
53	7017	Labor	12,705	7,076	5,763
54	7367	OS Other	268,310	368,520	371,363
55	7757	Other	25	30	-

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Schedule OE.1b
Witness: William C. Packer

AQUA PENNSYLVANIA WASTEWATER, INC. - BASE

FILING REQUIREMENTS
OPERATING EXPENSES
EXPENSE DETAIL ACCOUNTS

LINE NO.	Acct. No.	Account Title	PER BOOKS 3/31/19	PER BOOKS 3/31/20	PER BOOKS 3/31/21
	(1)	(2)	(3)	(4)	(5)
56	7707	Bad Debt	157,468	191,032	418,817
57					
58		Total Customer Accounting Expense	$ 438,508	$ 566,658	$ 795,943
59					

Docket No. R-2021-3027386

Schedule OE.1b
Witness: William C. Packer

AQUA PENNSYLVANIA WASTEWATER, INC. - BASE

FILING REQUIREMENTS
OPERATING EXPENSES
EXPENSE DETAIL ACCOUNTS

LINE NO.	Acct. No.	Account Title	PER BOOKS 3/31/19	PER BOOKS 3/31/20	PER BOOKS 3/31/21
	(1)	(2)	(3)	(4)	(5)
60		--Administrative and General--			
61	7018	Labor	1,484,622	1,571,727	1,709,057
62	7048	Employee Benefits	1,156,536	1,266,492	1,037,218
63	7158	Purchased Power	(1,622)	-	-
64	7208	Supplies	(199)	16	-
65	7318	OS Engineer	11,453	-	-
66	7328	OS Accounting	30,296	36,861	36,046
67	7338	OS Legal	7,108	10,400	(7,565)
68	7349	Management Fees	577,884	815,257	835,039
69	7368	OS Other	122,178	355,746	393,594
70	7418	Leases	127,227	73,162	78,691
71	7508	Transportation	2,295	2,950	2,493
72	7578	Insurance	31,766	10,289	26,580
73	7588	Insurance	17,191	28,449	3,390
74	7598	Insurance	8,740	10,099	15,487
75	7758	Other	205,487	248,814	259,624
76	7608	Other	-	212	-
77	7668	Amortization of Rate Case	-	18,875	22,649
78	4060	Amortization of UPAA	(631,797)	(4,198,514)	(1,155,917)
79					
80		Total Admin & General Expense	$ 3,149,166	$ 250,834	$ 3,256,383
81					
82		Total Operating Expenses	$ 9,217,307	$ 7,014,161	$ 9,861,717

Docket No. R-2021-3027386

Schedule OE.1c
Witness: William C. Packer

AQUA PENNSYLVANIA WASTEWATER, INC. - LIMERICK

FILING REQUIREMENTS
OPERATING EXPENSES
EXPENSE DETAIL ACCOUNTS

LINE NO.	Acct. No.	Account Title	PER BOOKS 3/31/19	PER BOOKS 3/31/20	PER BOOKS 3/31/21
	(1)	(2)	(3)	(4)	(5)
1		--Collection--			
2		-Operations-			
3	7151	Purchased Power	268,088	261,767	266,917
4	7161	Purchased Power	-	-	3,059
5		-Maintenance-			
6	7362	OS Other	14,771	14,336	21,752
7					
8		Total Collection Expense	$ 282,858	$ 276,103	$ 291,729
9					
10		--Pumping--			
11		-Operations-			
12	7183	Chemicals	13,166	18,527	16,058
13	7203	Supplies	1,899	11,522	31,098
14	7353	OS Lab Testing	4,770	342	-
15	7363	OS Other	17,026	20,464	11,774
16		-Maintenance-			
17	7354	OS Lab Testing	27,859	49,291	56,309
18	7364	OS Other	7,215	25,116	48,350
19	7754	Other	-	-	420
20					
21		Total Pumping Expense	$ 71,935	$ 125,261	$ 164,009
22					
23		--Treatment & Disposal--			
24		-Operations-			
25	7015	Labor	55,785	113,637	113,383
26	7105	Purchased Wastewater	29,443	47,315	47,640
27	7115	Sludge	49,644	161,618	131,764
28	7205	Supplies	5	382	-
29	7365	OS Other	3,668	1,500	7,870
30		-Maintenance-			
31	7366	OS Other	32,077	50,826	58,435
32					
33		Total Treatment & Disposal Expense	$ 170,624	$ 375,279	$ 359,092
34					
35		--Customer Accounting--			
36	7367	OS Other	-	22,957	89,410
37	7707	Bad Debt	1,162	4,586	4,396
38					
39		Total Customer Accounting Expense	$ 1,162	$ 27,543	$ 93,806
40					

Docket No. R-2021-3027386

Schedule OE.1c
Witness: William C. Packer

AQUA PENNSYLVANIA WASTEWATER, INC. - LIMERICK

FILING REQUIREMENTS
OPERATING EXPENSES
EXPENSE DETAIL ACCOUNTS

LINE NO.	Acct. No.	Account Title	PER BOOKS 3/31/19	PER BOOKS 3/31/20	PER BOOKS 3/31/21
	(1)	(2)	(3)	(4)	(5)
41		--Administrative and General--			
42	7018	Labor	197,968	310,544	318,754
43	7048	Employee Benefits	171	67,168	228,474
44	7208	Supplies	5	-	-
45	7328	OS Accounting	-	2,556	9,189
46	7338	OS Legal	2,986	725	150
47	7349	Management Fees	-	62,869	218,247
48	7368	OS Other	25,660	55,251	98,490
49	7578	Insurance	-	1,306	6,954
50	7588	Insurance	-	208	887
51	7598	Insurance	-	1,054	4,049
52	7758	Other	26,906	108,352	50,031
53					
54		Total Admin & General Expense	$ 253,696	$ 610,032	$ 935,224
55					
56		Total Operating Expenses	$ 780,274	$ 1,414,218	$ 1,843,860

Docket No. R-2021-3027386

Schedule OE.1d
Witness: William C. Packer

AQUA PENNSYLVANIA WASTEWATER, INC. - EAST BRADFORD

FILING REQUIREMENTS
OPERATING EXPENSES
EXPENSE DETAIL ACCOUNTS

LINE NO.	Acct. No.	Account Title	PER BOOKS 3/31/19	PER BOOKS 3/31/20	PER BOOKS 3/31/21
	(1)	(2)	(3)	(4)	(5)
1		--Collection--			
2		-Operations-			
3	7151	Purchased Power	4,556	13,461	12,199
4		-Maintenance-			
5	7362	OS Other	-	-	254
6					
7		Total Collection Expense	$ 4,556	$ 13,461	$ 12,452
8					
9		--Pumping--			
10		-Operations-			
11	7183	Chemicals	(3,157)	-	-
12	7203	Supplies	42	3,411	182
13	7363	OS Other	9,819	90,790	97,493
14		-Maintenance-			
15	7364	OS Other	-	14,975	58,065
16					
17		Total Pumping Expense	$ 6,704	$ 109,176	$ 155,740
18					
19		--Treatment & Disposal--			
20		-Operations-			
21	7105	Purchased Wastewater	170,979	906,707	791,040
22	7365	OS Other	-	1,524	709
23		-Maintenance-			
24	7366	OS Other	12,012	35,736	540
25					
26		Total Treatment & Disposal Expense	$ 182,991	$ 943,967	$ 792,290
27					
28		--Customer Accounting--			
29	7367	OS Other	-	5,085	19,775
30	7707	Bad Debt	5	668	340
31					
32		Total Customer Accounting Expense	$ 5	$ 5,754	$ 20,114
33					

Docket No. R-2021-3027386

Schedule OE.1d
Witness: William C. Packer

AQUA PENNSYLVANIA WASTEWATER, INC. - EAST BRADFORD

FILING REQUIREMENTS
OPERATING EXPENSES
EXPENSE DETAIL ACCOUNTS

LINE NO.	Acct. No.	Account Title	PER BOOKS 3/31/19	PER BOOKS 3/31/20	PER BOOKS 3/31/21
	(1)	(2)	(3)	(4)	(5)
34		--Administrative and General--			
35	7018	Labor	147	-	142
36	7328	OS Accounting	-	568	2,033
37	7338	OS Legal	481	1,485	4,893
38	7349	Management Fees	-	13,982	48,268
39	7368	OS Other	-	-	1,324
40	7578	Insurance	-	290	1,536
41	7588	Insurance	-	46	196
42	7598	Insurance	-	234	895
43	7758	Other	84	2,333	3,110
44					
45		Total Admin & General Expense	$ 712	$ 18,939	$ 62,397
46					
47		Total Operating Expenses	$ 194,968	$ 1,091,297	$ 1,042,993

Docket No. R-2021-3027386

Schedule OE.1e
Witness: William C. Packer

AQUA PENNSYLVANIA WASTEWATER, INC. - CHELTENHAM

FILING REQUIREMENTS
OPERATING EXPENSES
EXPENSE DETAIL ACCOUNTS

LINE NO.	Acct. No.	Account Title	PER BOOKS 3/31/19	PER BOOKS 3/31/20	PER BOOKS 3/31/21
	(1)	(2)	(3)	(4)	(5)
1		--Collection--			
2		-Operations-			
3	7411	Leases	-	9,104	36,751
4		-Maintenance-			
5					
6		Total Collection Expense	$ -	$ 9,104	$ 36,751
7					
8					
9		--Treatment & Disposal--			
10		-Operations-			
11	7105	Purchased Wastewater	-	757,704	2,436,358
12	7205	Supplies	-	668	2,939
13		-Maintenance-			
14	7206	Supplies	-	12,086	5,090
15	7366	OS Other	-	14,500	2,971
16					
17		Total Treatment & Disposal Expense	$ -	$ 784,959	$ 2,447,359
18					
19		--Customer Accounting--			
20	7367	OS Other	-	40,385	157,656
21	7707	Bad Debt	-	243	9,886
22					
23		Total Customer Accounting Expense	$ -	$ 40,628	$ 167,542
24					

Docket No. R-2021-3027386

Schedule OE.1e
Witness: William C. Packer

AQUA PENNSYLVANIA WASTEWATER, INC. - CHELTENHAM

FILING REQUIREMENTS
OPERATING EXPENSES
EXPENSE DETAIL ACCOUNTS

LINE NO.	Acct. No.	Account Title	PER BOOKS 3/31/19	PER BOOKS 3/31/20	PER BOOKS 3/31/21
	(1)	(2)	(3)	(4)	(5)
25		--Administrative and General--			
26	7018	Labor	-	101,315	324,493
27	7048	Employee Benefits	-	52,776	173,444
28	7328	OS Accounting	-	4,514	16,203
29	7349	Management Fees	-	111,037	384,814
30	7368	OS Other	-	17,697	672
31	7418	Leases	-	6,069	-
32	7508	Transportation	-	35	27
33	7578	Insurance	-	2,306	12,246
34	7588	Insurance	-	367	1,563
35	7598	Insurance	-	1,861	7,137
36	7758	Other	-	2,512	4,184
37					
38		Total Admin & General Expense	$ -	$ 300,489	$ 924,783
39					
40		Total Operating Expenses	$ -	$ 1,135,179	$ 3,576,436

Docket No. R-2021-3027386

Schedule OE.1f
Witness: William C. Packer

AQUA PENNSYLVANIA WASTEWATER, INC. - EAST NORRITON

FILING REQUIREMENTS
OPERATING EXPENSES
EXPENSE DETAIL ACCOUNTS

LINE NO.	Acct. No.	Account Title	PER BOOKS 3/31/19	PER BOOKS 3/31/20	PER BOOKS 3/31/21
	(1)	(2)	(3)	(4)	(5)
1		--Collection--			
2		-Operations-			
3	7151	Purchased Power	-	-	110,623
4		-Maintenance-			
5					
6		Total Collection Expense	$ -	$ -	$ 110,623
7					
8		--Pumping--			
9		-Operations-			
10	7753	Other	-	-	300
11		-Maintenance-			
12					
13		Total Pumping Expense	$ -	$ -	$ 300
14					
15		--Treatment & Disposal--			
16		-Operations-			
17	7105	Purchased Wastewater	-	-	1,218,074
18	7205	Supplies	-	-	1,070
19		-Maintenance-			
20	7206	Supplies	-	-	1,080
21					
22		Total Treatment & Disposal Expense	$ -	$ -	$ 1,220,225
23					
24		--Customer Accounting--			
25	7367	OS Other	-	-	60,780
26	7707	Bad Debt	-	-	1,559
27					
28		Total Customer Accounting Expense	$ -	$ -	$ 62,339
29					

Docket No. R-2021-3027386

Schedule OE.1f
Witness: William C. Packer

AQUA PENNSYLVANIA WASTEWATER, INC. - EAST NORRITON

FILING REQUIREMENTS
OPERATING EXPENSES
EXPENSE DETAIL ACCOUNTS

LINE NO.	Acct. No.	Account Title	PER BOOKS 3/31/19	PER BOOKS 3/31/20	PER BOOKS 3/31/21
	(1)	(2)	(3)	(4)	(5)
30		--Administrative and General--			
31	7018	Labor	-	-	120,614
32	7048	Employee Benefits	-	-	61,155
33	7328	OS Accounting	-	-	5,830
34	7338	OS Legal	-	40,893	(40,893)
35	7349	Management Fees	-	-	145,141
36	7368	OS Other	-	-	3,997
37	7578	Insurance	-	-	4,959
38	7588	Insurance	-	-	596
39	7598	Insurance	-	-	2,632
40	7758	Other	-	-	7,153
41					
42		Total Admin & General Expense	$ -	$ 40,893	$ 311,184
43					
44		Total Operating Expenses	$ -	$ 40,893	$ 1,704,671

Docket No. R-2021-3027386

Schedule OE.1g
Witness: William C. Packer

AQUA PENNSYLVANIA WASTEWATER, INC. - NEW GARDEN

FILING REQUIREMENTS
OPERATING EXPENSES
EXPENSE DETAIL ACCOUNTS

LINE NO.	Acct. No.	Account Title	PER BOOKS 3/31/19	PER BOOKS 3/31/20	PER BOOKS 3/31/21
	(1)	(2)	(3)	(4)	(5)
1		--Collection--			
2		-Operations-			
3	7151	Purchased Power	-	-	30,750
4	7161	Purchased Power	-	-	203
5		-Maintenance-			
6	7362	OS Other	-	-	5,095
7					
8		Total Collection Expense	$ -	$ -	$ 36,048
9					
10		--Pumping--			
11		-Operations-			
12	7183	Chemicals	-	-	357
13	7203	Supplies	-	-	4,988
14		-Maintenance-			
15	7354	OS Lab Testing	-	-	670
16	7364	OS Other	-	-	19,497
17					
18		Total Pumping Expense	$ -	$ -	$ 25,512
19					
20		--Treatment & Disposal--			
21		-Operations-			
22	7105	Purchased Wastewater	-	-	249,695
23	7365	OS Other	-	-	10,335
24		-Maintenance-			
25	7366	OS Other	-	-	20,970
26					
27		Total Treatment & Disposal Expense	$ -	$ -	$ 280,999
28					
29		--Customer Accounting--			
30	7367	OS Other	-	-	7,341
31	7707	Bad Debt	-	-	148
32					
33		Total Customer Accounting Expense	$ -	$ -	$ 7,489
34					

Docket No. R-2021-3027386

Schedule OE.1g
Witness: William C. Packer

AQUA PENNSYLVANIA WASTEWATER, INC. - NEW GARDEN

FILING REQUIREMENTS
OPERATING EXPENSES
EXPENSE DETAIL ACCOUNTS

LINE NO.	Acct. No.	Account Title	PER BOOKS 3/31/19	PER BOOKS 3/31/20	PER BOOKS 3/31/21
	(1)	(2)	(3)	(4)	(5)
35		--Administrative and General--			
36	7018	Labor	428	-	10,607
37	7328	OS Accounting	-	-	779
38	7349	Management Fees	-	-	18,485
39	7368	OS Other	-	-	2,836
40	7578	Insurance	-	-	1,159
41	7588	Insurance	-	-	108
42	7598	Insurance	-	-	392
43	7758	Other	-	-	29
44					
45		Total Admin & General Expense	$ 428	$ -	$ 34,393
46					
47		Total Operating Expenses	$ 428	$ -	$ 384,441

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

C. Operating Expenses

OE2. Prepare a summary of operating expenses for the historic test year providing annualizing and normalizing adjustments to arrive at adjusted future operating expenses for ratemaking, including supporting data.

A. Please refer to Schedule C-2, Summary of Expense Accounts, in Exhibit 1-A for water and in Exhibits 1-B through 1-G for wastewater.

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

C. Operating Expenses

OE3. List extraordinary property losses as a separate item, not included in operating expenses or depreciation and amortization. Sufficient supporting data must be provided, such as explanation and breakdown of costs.

A. The Company has not incurred extraordinary property losses.

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

C. Operating Expenses

OE4. Supply detailed calculations of normalization of rate case expense, including supporting data for outside services rendered. Provide the items comprising the rate case expense claim (include the actual billings or invoices in support of each kind of rate case expense) and the items comprising the actual expenses of the prior rate cases.

A. a) Please refer to Schedule C-4.4 of Exhibit 1-A for water and Schedule C-4.4 of Exhibits 1-B through 1-G for wastewater for the Company's rate case expense claims.

b) Prior rate case expense detail:

	2011 Case R-2011-2267958 Water
Engineering, Cost Allocation and Depreciation	$ 133,456
Legal	258,123
Other Consultants	-
Rate of Return	47,733
Notices and Postage	208,916
Miscellaneous	124,443
Total	$ 772,671

	2018 Case R-2018-3003558 **Water & Wastewater**
Engineering, Cost Allocation and Depreciation	$ 316,835
Legal	681,419
Other Consultants	77,906
Rate of Return	57,832
Notices and Postage	321,647
Miscellaneous	46,129
Total	$ 1,501,768

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

C. Operating Expenses

OE5. Submit detailed computation of adjustments to operating expenses for salary, wage and fringe benefit increases (union and nonunion merit, progression, promotion and general) granted during the historic test year and during the 12 months subsequent to the historic test year. Supply data for the historic test year showing:

a. Actual payroll expense (regular and overtime separately) by categories of operating expenses, i.e., maintenance, operating transmission, distribution, other.

b. Date, percentage increase and annual amount of each general payroll increase during the historic test year and future test year.

c. Dates and annual amounts of merit increases or management salary adjustments.

d. Total annual payroll increases in the historic and future test years.

e. Proof that the actual payroll plus the increases equal the payroll expense claimed in the supporting data by categories of expenses.

f. Detailed list of employee benefits and cost thereof for union and nonunion personnel. Specific benefits for executives and officers should be included, and costs thereof.

g. Support the annualized pension cost figures by providing the following:

(i) State whether these figures include any unfunded pension costs. Explain.

(ii) Provide latest actuarial study used for determining pension accrual rates.

h. Submit a schedule showing any deferred income and consultant fee, paid to both, corporate officers and employees in historic and future test years.

A. a., b., c., d., and e. Please refer to Exhibit 2 and the testimony of Erin M. Feeney.

f. The detailed list of employee benefits will be provided separately and forwarded under a Confidentiality Agreement.

g. Please refer to the Company's response to OE14.

h. The Company has none.

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

C. Operating Expenses

OE6. Supply an exhibit showing an analysis, by functional accounts, of the charges by affiliates (service corporations, etc.) for services rendered included in the operating expenses of the filing company for the historic and future test years and for the 12-month period ended prior to the historic test year:

a. Supply a copy of contracts, if applicable.

b. Explain the nature of the services provided.

c. Explain the basis on which charges are made.

d. If charges are allocated, identify allocation factors used.

e. Supply the components and amounts comprising the expense in this account.

f. Provide details of initial source of charge and reason thereof.

A. a. Please see the attached.

b., c., and d. Aqua Services offers to Aqua America's subsidiaries a full range of corporate support services, including, but not limited to, accounting, administration, communications, corporate secretarial, customer service and billing, engineering, financial, fleet, human resources, information systems, operations, legal, purchasing, contracts and sales, rates and regulatory compliance, risk management and water quality. All expenses that can be identified as being related exclusively to a specific company shall be charged directly to that company whenever possible, at fully allocated cost, based upon personnel timesheets. Costs that are rendered in common with other affiliated companies shall be allocated among the companies served based upon the number of customers served at the immediately preceding calendar year end as compared to the total number of customers served by the group.

e. and f. Charges by Affiliated Companies - Please see the attached.

Via Electronic Filing

April 16, 2021

Rosemary Chiavetta, Secretary
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street
Harrisburg, PA 17105

Re: **Affiliated Interest Agreement between Aqua Pennsylvania, Inc., PNG Companies, LLC and Aqua Services**
Docket No. G-2020-3019819

Dear Secretary Chiavetta:

Enclosed please find the signed Affiliate Agreement between Aqua Pennsylvania, Inc., PNG Companies LLC and Aqua Services.

If you have any questions regarding this filing, please contact me by email at mmhopper@aquaamerica.com

Sincerely,

Mary McFall Hopper

Mary McFall Hopper
Regulatory Counsel

Attachments

cc: Paul Zander – Bureau of Technical Utility Services

AFFILIATED INTEREST AGREEMENT

This Affiliated Interest Agreement ("AIA") dated as of April 14, 2021 between Aqua Services, Inc., a corporation organized and existing under the laws of the Commonwealth of Pennsylvania, with its principal place of business located at 762 West Lancaster Avenue, Bryn Mawr, PA 19010 (hereinafter "Service Company"), Aqua Pennsylvania, Inc., located at 762 West Lancaster Avenue, Bryn Mawr, PA 19010 (hereinafter "Aqua PA") and PNG Companies, LLC, located at 375 North Shore Drive, Suite 600, Pittsburgh, PA 15212 (hereinafter "PNG"), and collectively hereinafter referred to jointly as the "Parties" or individually as a "Party".

RECITALS

1. WHEREAS, Service Company, Aqua PA, and PNG are direct or indirect subsidiaries of Essential Utilities, Inc., a Pennsylvania corporation (hereinafter "Essential"); and
2. WHEREAS, Aqua PA has been organized for and is presently engaged in the business of providing water and/or wastewater services as a public utility in the Commonwealth of Pennsylvania (hereinafter Aqua PA and any of its affiliates that are also engaged in the business of providing water and/or wastewater services as a public utility in the same state are collectively referred to in this Agreement as Aqua PA)
3. WHEREAS, Peoples Natural Gas Company, LLC and Peoples Gas Company LLC (collectively, "Peoples") have been organized for and are presently engaged in the business of providing natural gas service as public utilities in the Commonwealth of Pennsylvania, and which are both wholly-owned direct subsidiaries of PNG, which in turn is a wholly-owned direct subsidiary of LDC Holdings LLC ("Holdings"); Holdings is a Delaware

limited liability company and a wholly-owned direct subsidiary of LDC Funding LLC, a Delaware limited liability company, which is a wholly-owned direct subsidiary of Essential; and

4. WHEREAS, Service Company maintains an organization whose officers and employees are familiar with the utility business, including the business and operations of Aqua PA, and PNG , and have experience and expertise in accounting and financial services, administration, communications, corporate secretarial, customer service and billing, engineering, financial, fleet services, human resources, information systems, operation, rates and regulatory, risk management, water quality, legal, and purchasing, contracts and sales of real estate of water, wastewater and gas utilities. The officers and employees of Service Company are qualified to aid, assist and advise Aqua PA and PNG in their business operations through the services to be performed under this AIA; and

5. WHEREAS, Aqua PA and PNG are entering into this AIA with Service Company to specifically define the types of services available to them, as set forth in Exhibit A attached hereto and made a part hereof, while specifically acknowledging that Service Company shall at all times in the provision of such services act as agent of the principals, Aqua PA and PNG; and

6. WHEREAS, Service Company has entered or proposes to enter into agreements similar to this agreement with other affiliated companies that are direct or indirect subsidiaries of Essential (hereinafter individually a "Subsidiary" or collectively the "Subsidiaries"), including those Subsidiaries that are regulated public utilities and those Subsidiaries that are other non-regulated businesses (the "Non-Regulated Companies"); and

7. WHEREAS, Service Company may engage or subcontract with other companies or persons, including other Subsidiaries, to provide portions of the services hereunder; and

8. WHEREAS, Service Company, Aqua PA and PNG acknowledge that Aqua PA's rates are regulated by the Pennsylvania Public Utility Commission ("PAPUC"), and as such the charges for services provided pursuant to this AIA are subject to approval by the PAPUC); and

9. WHEREAS, the services to be rendered under this AIA are to be rendered by Service Company to Aqua PA and PNG at the lower of their cost or market to Service Company, as hereinafter provided.

NOW, THEREFORE, in consideration of the premises and mutual agreements herein contained, Service Company, Aqua PA and PNG agree as follows:

ARTICLE I. PERSONNEL AND SERVICES TO BE PROVIDED

1.1 During the term of this AIA as set forth in Article V and upon the terms and conditions hereinafter set forth, Service Company may provide to Aqua PA and PNG the Accounting and Financial Services, Administration, Communication, Corporate Secretarial, Customer Service and Billing, Engineering, Financial, Fleet Services, Human Resources, Information Systems, Operation, Rates and Regulatory, Risk Management, Water Quality, Legal, and Purchasing as set forth on Exhibit A attached hereto, provided, however, that Aqua PA and PNG may perform any such services with their own personnel or engage or subcontract with another company or person to provide those services on their behalf. All such services provided by Service Company (or its designees) are integral to the provision of safe and adequate utility service and are performed in an effort to capture economies of scale and to otherwise ensure efficiencies in the cost of providing service to customers.

1.2 Service Company may engage or subcontract with another Subsidiary, company or person to provide the services hereunder on its behalf. If Service Company engages a Subsidiary of Essential to provide any of the services hereunder, such services shall be charged to Aqua PA and PNG on the same basis as the services provided by the Service Company.

1.3 Service Company shall employ qualified officers and employees to provide the services hereunder and those persons shall be available to serve as officers of Aqua PA and PNG.

ARTICLE II. PAYMENT FOR SERVICES

2.1 In consideration for the services to be rendered by Service Company as herein provided, Aqua PA and PNG agree to pay to Service Company the cost of the services provided to them at the lower of cost or market as determined as provided in this Article II and in Article III.

2.2 Directly Charged Services. The costs for service rendered by Service Company personnel directly for (i) Aqua PA shall be charged to Aqua PA based on such personnel's time sheets; and (ii) PNG shall be charged to PNG based on such personnel's time sheets.

2.3 Indirectly Charged Joint Management Personnel Services. For services that are made available by Service Company in common to other Essential Subsidiaries, including Aqua PA and/or PNG, which cannot be identified and are not related exclusively to a particular Subsidiary, and which are provided by senior-level personnel (hereinafter "Joint Management Personnel"), the costs for such services will be derived by allocating a percentage of the cost centers under which Service Company provides such services using the Modified Massachusetts Formula ("MMF"). The MMF is a four-factor formula, which allocates costs to subsidiaries giving equal weight to customer count; rate base; number of employees; and non-labor operations and maintenance expenses ("O&M") and taxes other than income ("TOTI"), as adjusted. In the event of changes due to significant acquisitions, mergers or asset sales, this allocation will be adjusted. The services provided by Joint Management Personnel may include any services as are listed on Exhibit A. Service Company's cost centers to which the MMF applies will be analyzed at least annually by Service Company, Aqua PA and PNG to determine whether the list of services on Exhibit A is complete and appropriate. The Parties may update the list of services on Exhibit A

without amending this Agreement. Once the MMF allocation is complete, the cost for Joint Management Personnel services allocated to PNG will be further allocated between PNG and its subsidiaries (the "PNG Subsidiaries") in accordance with their applicable then-existing affiliated interest agreements. For such costs allocated to Aqua PA, those costs will be first allocated between the water and wastewater Subsidiaries (the "Utility Companies") and the Non-Regulated Companies as set forth in Article 2.4. The portion of the costs for such common services allocated to the Utility Companies or a group of Utility Companies will be further allocated as set forth below in Article 2.5.

2.4 Indirectly Charged Non-Joint Management Personnel Services. For services that are made available by Service Company in common to other Utility Companies, including Aqua PA, and Non-Regulated Companies, which cannot be identified and are not related exclusively to a particular Subsidiary, and which are not provided by Joint Management Personnel, the cost for such services will be first allocated between the Utility Companies and the Non-Regulated Companies based on the relative proportion of the total Utility Companies assets and the Non-Regulated Companies assets at the most recent fiscal year end to the total assets of all the Utility and Non-Regulated Companies assets combined. The portion of the costs for such common services allocated to the Utility Companies or a group of Utility Companies, will be further allocated as set forth below in Article 2.5.

2.5 The portion of the costs for such common services, including Joint Management Personnel and Non-Joint Management Personnel services, allocated to the Utility Companies or a group of Utility Companies will be further and finally allocated to each Utility Company or group of Utility Companies, including Aqua PA, based on the ratio of the number of customers served by each Utility Company or the group of Utility Companies at the most recent fiscal year end to

the number of customers served by all Utility Companies, subject to adjustment during any year for a substantial change in the number of customers at any Utility Company or among the Utility Companies since the previous year-end in accordance with Service Company's accounting policies.

2.5.1 For purposes of this calculation, customers of the Utility Companies who receive both water and wastewater services from a Utility Company will be counted as 1.5 customers.

2.6 Indirectly Charged Customer Service and Billing Services. For Customer Service and Billing Services provided the Utility Companies, including Aqua PA, and to non-affiliated entities ("Third Party Clients") utilizing the Customer Service Billing System employed by the Service Company to provide these Services, which Services cannot be identified and are not related exclusively a particular Utility Company or Third Party Client, the cost for such Customer Service and Billing Services will first be allocated between the Third Party Clients and the Utility Companies based on the relative proportion of Third Party Clients' and Utility Companies' revenues budgeted to be generated from the Customer Service Billing System for the current year to the total budgeted revenues to be generated from the Customer Service Billing System for the current year for all Third Party Clients and Utility Companies combined.

2.6.1 The portion of the costs for such common Customer Service and Billing Services allocated to the Utility Companies or a group of Utility Companies will be further allocated to each Utility Company or group of Utility Companies, including Aqua PA, based on the ratio of the number of customers served by each Utility Company or the group of Utility Companies at the most recent fiscal year end to the number of customers served by all Utility Companies, subject to adjustment during any year for a substantial change in the number of

customers at any Utility Company or among the Utility Companies since the previous year-end in accordance with the Service Company's accounting policies. For purposes of this calculation, customers of the Utility Companies who receive both water and wastewater services from a Utility Company will be counted as 1.5 customers.

2.7 The amount for a Service Company employee's costs to be billed shall be computed on the employee's total labor rate, including base pay and other compensation, payroll taxes and fringe benefits (calculated on a per hour basis), plus a general overhead factor as set forth in Article III.

2.8 All direct expenses of Service Company incurred in connection with services rendered by Service Company which can reasonably be identified and related exclusively to a particular utility, such as Aqua PA, shall be charged directly to that utility.

ARTICLE III. ALLOWANCE FOR OVERHEAD

3.1 In determining the cost for services rendered by the Service Company to Aqua PA and PNG as herein provided, there shall be added to the base pay rate of all officers and employees for whose services charges are to be made, a percentage sufficient to cover the overhead of Service Company, as defined below, allocable to each such officer or employee. The overhead shall be calculated each year and shall be based on the ratio of the total overhead of the Service Company for the year to the total salaries of the Service Company officers and employees for whose services charges are to be made to the Subsidiaries, including Aqua PA and PNG. No general overhead or other markups by the Service Company shall be added to costs incurred for services of consultants or other third parties employed by Service Company.

3.2 The term "overhead" shall include, but not be limited to:

3.2.1 building costs, lease costs, utilities, and other costs associated with office space and equipment; and

3.2.2 taxes other than payroll taxes.

ARTICLE IV. BILLING PROCEDURES AND BOOKS AND RECORDS

4.1 As soon as practicable after the last day of each month, Service Company shall render bills to Aqua PA and PNG for all amounts due from Aqua PA and/or PNG for services and expenses for such month, computed pursuant to Article II and Article III. Alternatively, Service Company may require any other affiliated company from which it procures services for Aqua PA and/or PNG to bill Aqua PA and/or PNG for such services and related expenses on the same basis as set forth in Article II and Article III. Such bills shall be in sufficient detail to show the charge for each service rendered. All amounts shall be paid by Aqua PA and PNG within thirty (30) days after receipt of the bill.

4.2 Service Company agrees to keep its books and records, and to require any other affiliated company providing services to Aqua PA and PNG hereunder to keep their books and records, available at all times for inspection by representatives of Aqua PA and PNG or by regulatory bodies having jurisdiction over Aqua PA and the PNG Subsidiaries during normal business hours and upon reasonable advance notice.

4.3 Service Company shall at any time, upon request of Aqua PA or PNG, furnish any and all information required by Aqua PA and/or PNG with respect to the services rendered by Service Company or any affiliated companies hereunder, the costs thereof, and the allocation of such costs among the Subsidiaries.

ARTICLE V. TERM OF AGREEMENT

5.1 This AIA shall become effective as of the later of (a) the date first set forth above or (b) the date the Parties receive the last of any necessary approvals of governmental regulatory agencies having jurisdiction over this AIA. Upon becoming effective, this AIA shall supersede all prior agreements, written or oral, which shall terminate on the date this AIA becomes effective. This AIA shall continue in full force and effect until terminated by either of the parties hereto giving the other party hereto thirty days' notice in writing; provided, however, that this AIA shall terminate as of the date Aqua PA, PNG or Service Company ceases to be an affiliate of Essential.

5.2 Upon termination of the AIA without cause by Aqua PA or PNG, Service Company shall continue to provide services to the terminating Party at the terminating Party's request for a period of no more than sixty (60) days from and after the effective date of the termination to facilitate the terminating Party's transition to another service provider. Such transition shall be provided on the same terms and conditions as set forth in this AIA, including compensation.

ARTICLE VI. BREACH

6.1 Any Party to the AIA may terminate this AIA upon material breach by the other Party. The non-breaching Party shall provide written notice of such breach to the other Party by certified mail, setting forth in detail the alleged failure and/or deficiency. If such breach is not corrected by the breaching Party within thirty (30) days from receipt of written notice by certified mail, this Agreement shall thereupon terminate as to that Party.

ARTICLE VII. OTHER AGREEMENTS

7.1 It is understood by Aqua PA and PNG that Service Company has entered or may enter into similar agreements with other Subsidiaries to which similar services are to be furnished.

Service Company will not enter into agreements to perform similar services for other companies on terms more favorable than those provided herein.

ARTICLE VIII. INFORMATION EXCHANGE

8.1 Aqua PA and PNG shall provide such information as required by Service Company for Service Company to perform is obligations hereunder. Service Company agrees on behalf of it and its employees and contractors that it will maintain such information as confidential and not disclose such information to third parties unless required by law and applicable regulatory agencies (including the PAPUC). Service Company's obligation of confidentiality will not apply to information which (a) is or becomes available to the public other than as a result of a disclosure by Service Company or its employees or contractors, (b) was in Service Company's possession and obtained on a non-confidential basis prior to its disclosure by Aqua PA or PNG, or (c) becomes available to Service Company on a non-confidential basis from a person or entity other than Aqua PA and/or PNG who Service Company does not know or have reason to know is under an obligation of confidentiality to Aqua PA and/or PNG.

ARTICLE IX. GENERAL PROVISIONS

9.1 JOINT OBLIGATIONS OF THE PARTIES. Service Company, Aqua PA and PNG agree to cooperate in all matters that are the subject of this AIA.

9.1.1 RIGHTS AND OBLIGATIONS OF THE PRINCIPAL. As principals, Aqua PA and PNG understand that (i) Service Company, as their agent, shall act at all times for the benefit of the principals; (ii) principals shall be entitled to exercise control over agent's activities in the fulfillment of its agency functions and responsibilities as set forth in the AIA; (iii) principals are entitled to request and obtain a report from agent detailing actions taken on agent's

behalf under this AIA; and (iv) agent will conscientiously fulfill its duties as agent under the AIA upon the terms most favorable to Aqua PA and PNG.

9.1.2 RIGHTS AND OBLIGATIONS OF THE AGENT. Service Company hereby accepts and agrees to act as Aqua PA's and PNG's agent, and in so doing specifically acknowledges the following: (i) agent shall be entitled to obtain from the principal necessary instructions and consultancy in order to fulfill agent's obligations under the AIA; (ii) upon request, agent shall have a duty to disclose a report detailing all actions taken by agent on behalf of the principal under the AIA; (iii) agent shall act in good faith at all times for the benefit of the principal and in the principal's best interests; (iv) by accepting this agency, Service Company has a duty to ensure (as the principal does) that the costs of performing services on behalf of principal hereunder are just and reasonable so as to maximize recovery of such costs, where appropriate, in Aqua PA's PAPUC-approved rates; and (v) should any cost for services rendered by agent be deemed non-recoverable in customer rates by statute, regulation or the PAPUC, principal shall have the right to reject payment for such services and/or to seek reimbursement from agent for any such costs already paid.

9.2 ARBITRATION. It is the stated purpose and goal of the Parties at all times to resolve any disputes and reach agreement by good faith negotiation between the Parties, without recourse to arbitration or other legal actions. In the event, however, that any such dispute cannot be settled through negotiation, either Party may request that the matter(s) in dispute be referred to arbitration. The demand for arbitration must be submitted to the American Arbitration Association within sixty (60) calendar days after the date of such request, in which case the arbitration shall be conducted at a mutually agreed upon location, in accordance with the rules and procedures then existing under the Commercial Arbitration rules of the American Arbitration Association (the

"Rules"), provided that notwithstanding anything to the contrary contained in such Rules the following shall apply: The arbitration board shall consist of a single arbitrator. The Parties shall endeavor to agree upon the single arbitrator. If the Parties fail to agree on a single arbitrator within twenty (20) business days, the arbitrator shall be selected by the American Arbitration Association or otherwise in accordance with such Rules. The decision of the arbitrator, submitted in writing to the Parties shall be final and binding upon both Parties. Judgment upon any decision rendered by the arbitrator may be entered in any court having jurisdiction. Each Party shall bear the expense of its own witnesses, and the expenses of the arbitrator and any general expenses of the arbitration shall be borne equally by the Parties.

9.3 FORCE MAJEURE. No Party will be in default or otherwise liable for any delay in or failure of its performance hereunder due to any act of God, adverse weather condition, fire, flood, riot, strike, terrorism, accident, war, governmental requirement, inability to secure materials, labor or transportation, cable cut or other cause beyond the reasonable control of the affected party.

9.4 STANDARD OF CARE. Service Company shall perform its services with that degree of care, diligence and professional skill and judgment which is normally exercised by professionals in its industry, and consistent with its duties as agent. Except as otherwise expressly set forth in this AIA, Service Company makes no warranties, representations or other agreements, expressed or implied, with respect to this AIA and the services provided hereunder.

9.5 LIMITATION OF LIABILITY. Service Company's entire liability to Aqua PA and PNG, respectively, for any claim, loss, expense or damage arising under this AIA, including any claims for special, incidental, consequential, indirect or punitive damages, shall in no event exceed the sums actually paid by Aqua PA or PNG, respectively and as the case may be, to Service Company during the most recent calendar year.

9.6 ASSIGNMENT. No Party may assign this AIA without the prior written consent of the other Parties, which consent shall not be unreasonably withheld.

9.7 GOVERNING LAW. This AIA shall be governed by and construed under the laws of the Commonwealth of Pennsylvania.

9.8 INDEMNIFICATION.

9.8.1 To the extent allowed by law, Service Company shall defend, indemnify and hold harmless Aqua PA and PNG, their officers, directors, employees and agents from and against any and all liability, including liability to third parties, for personal injury, including death, property damage, other injury, or other actions, damages, fines, penalties, claims, demands, judgments, losses, costs, expenses, suits and actions (including reasonable attorney's fees), to the extent caused by or arising out of negligence or wrongful or willful misconduct on the part of Service Company or its officers, employees, agents, contractors and subcontractors in connection with services provided pursuant to the terms of this AIA.

9.8.2 To the extent allowed by law, Aqua PA shall defend, indemnify and hold harmless Service Company, its officers, directors, employees and agents from and against any and all liability, including liability to third parties for personal injury, including death, property damage, other injury, or other actions, damages, fines, penalties, claims, demands, judgments, losses, costs, expenses, suits and actions (including reasonable attorney's fees), to the extent caused by or arising out of negligence or wrongful or willful misconduct on the part of Aqua PA or its officers, employees, agents, contractors and subcontractors in connection with services provided pursuant to the terms of this AIA.

9.8.3 To the extent allowed by law, PNG shall defend, indemnify and hold harmless Service Company, its officers, directors, employees and agents from and against any and

all liability, including liability to third parties for personal injury, including death, property damage, other injury, or other actions, damages, fines, penalties, claims, demands, judgments, losses, costs, expenses, suits and actions (including reasonable attorney's fees), to the extent caused by or arising out of negligence or wrongful or willful misconduct on the part of PNG or its officers, employees, agents, contractors and subcontractors in connection with services provided pursuant to the terms of this AIA.

9.9 TAXES. To the extent that the services provided by Service Company, as enumerated herein, are subject to any state or local gross receipts tax (including but not limited to local business privilege taxes in Pennsylvania), Service Company shall have the right to reimbursement of such taxes from Aqua PA and PNG, respectively and as may be appropriate, subject to their rights as set forth above in paragraph 9.1.2(v).

9.10 SEVERABILITY. Each provision of this AIA is severable from the whole, and if one provision is declared invalid, the other provisions shall remain in effect.

9.11 NO WAIVER. Failure by a Party to enforce any provision of this AIA, or the waiver thereof in any instance, shall not be construed as a general waiver of rights.

9.12 NOTICES. Any notice given or made pursuant to this AIA will be effective only if in writing and delivered in person, by messenger, by overnight delivery, or by certified mail, return receipt to a Party at the address first written above.

9.13 COMPLETE AGREEMENT. The terms of this AIA constitute the entire agreement between the Parties concerning the subject matter hereof, and this AIA may be modified only in a writing signed by the Parties. This AIA and the exhibits incorporated herein shall be modified and/or amended only by writing signed by the Parties and shall not be effective until filed with and approved by applicable regulatory agencies, including the PAPUC.

9.14 TITLES AND HEADINGS. Titles and headings to sections or paragraphs herein are inserted merely for convenience of reference and are not intended to be a part of or to affect the meaning or interpretation of this AIA.

9.15 COUNTERPARTS. This AIA may be executed in one or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.

IN WITNESS WHEREOF, Service Company, Aqua PA, and PNG have caused this AIA to be signed in their respective corporate names by their respective Presidents or Vice Presidents, as of the day and year first above written.

AQUA PENNSYLVANIA, INC.

By: DocuSigned by: Marc Lucca 4EA22E4AF39946E...

Title: President

AQUA SERVICES, INC.

By: _____

Title: _____

PNG COMPANIES, LLC

By: _____

Title: _____

IN WITNESS WHEREOF, Service Company, Aqua PA, and PNG have caused this AIA to be signed in their respective corporate names by their respective Presidents or Vice Presidents, as of the day and year first above written.

AQUA PENNSYLVANIA, INC.

By: _____

Title: _____

AQUA SERVICES, INC.

By: _____

Title: SR VP, Treasurer

PNG COMPANIES, LLC

By: _____

Title: _____

IN WITNESS WHEREOF, Service Company, Aqua PA, and PNG have caused this AIA to be signed in their respective corporate names by their respective Presidents or Vice Presidents, as of the day and year first above written.

AQUA PENNSYLVANIA, INC.

By: _____

Title: _____

AQUA SERVICES, INC.

By: _____

Title: _____

PNG COMPANIES, LLC

By: _____

Title: Executive Vice President, Secretary

EXHIBIT A

Without limitation, services to be provided by Service Company will include the following, which are services that are performed by Service Company (or its designees) in an effort to capture economies of scale and to otherwise ensure efficiencies in the cost of providing service to customers of Aqua PA and the PNG Subsidiaries[7]:

A. Accounting and Financial Services. Service Company will oversee and assist in the preparation and implementation of accounting methods and procedures that conform to the requirements, rules and regulation of governmental authorities having jurisdiction over Aqua PA and the PNG Subsidiaries and will oversee and assist in the preparation of Aqua PA and PNG's monthly financial reports, annual reports and other reports, including those for any governmental authorities. Service Company will oversee and assist in the establishment and maintenance of current record keeping techniques; review accounting procedures, methods and forms; and evaluate systems of internal controls for receipt and disbursement of funds, materials and supplies, and other assets. Service Company will assist in the maintenance of accounting records as required by Aqua PA and PNG. Service Company will oversee the work of and cooperate and consult with any independent certified public accountant for Aqua PA and PNG. Service Company will also provide services related to accounts payable, payroll, utility plant accounting, consolidation, SEC reporting/filing, ratemaking, regulatory relations, cash management, capital structure management, capital budgeting and allocation, operating budgeting and long-range planning.

Service Company will assist in the preparation of operating and construction budgets and monitor the control over such budgets by comparing experienced costs to the projections.

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[7] The definitions used herein are consistent with those used in the AIA to which this Exhibit is a part.

Service Company will prepare or assist in the preparation of federal, state and local tax returns for and to the extent required by Aqua PA and PNG.

B. Administration. Service Company will assist in the performance of Aqua PA's and PNG's corporate activities. Those employees will keep themselves informed on Aqua PA's and PNG's operations. They will make recommendations to Aqua PA and PNG for operating expenditures and for additions to and improvements of property, plant and equipment. They will keep abreast of economic, regulatory, governmental and operational developments and conditions that may affect Aqua PA and PNG and advise Aqua PA and PNG of such developments and conditions to the extent that they may be important to them.

Service Company will provide an internal audit staff for periodic audits of accounts, records, policies and procedures of Aqua PA and PNG and submit reports thereon.

C. Communications. Service Company will recommend procedures to promote satisfactory relations with employees, customers, communities and the general public and assist in the preparation of communication materials, (including press releases, brochures, audio visual presentations and speeches) plant tours, public exhibits and displays and other related services to inform the public.

D. Corporate Secretarial. Service Company will maintain, in such places and manner as may be required by applicable law, corporate documents of Aqua PA and PNG, such as minute books, charters, bylaws, contracts, deeds and other corporate records. It will maintain, or arrange for the maintenance of, records of stockholders of Aqua PA and PNG and perform other corporate secretarial functions as required including preparation of notices of stockholder and director meetings and the minutes thereof.

Service Company will review and may assist in the preparation of documents and reports required by Aqua PA and PNG such as deeds, easements, contracts, charters, franchises, trust indentures and regulatory reports and filings.

E. Customer Service and Billing. Service Company may provide customer service and billing services to Aqua PA including live and automated telephone service to customers, non-telephonic services (including regular mail, facsimile, e-mail and Internet based), rendering of periodic bills and notices to customers based on Aqua PA's tariffs, collections, assisting customers with water service changes, resolving customer disputes, work order distribution, remittance processing and data input to the customer information system.

F. Engineering. Service Company may provide engineering consulting regarding, and provide engineering services in connection with, the design, permitting and constructing of utility facilities.

Service Company may conduct facility planning, hydraulic analyses and prepare or review maps, charts, operating statistics, reports and other pertinent data, as needed to support these engineering services. It may assist in the protection of their properties by periodic inspection of their structures, including, as applicable, tanks reservoirs, dams, wells and electrical and mechanical equipment.

The engineering services provided by Service Company may also include the conduct of field investigations as necessary to obtain engineering information and, when required, the preparation of studies, reports, designs, drawings, cost estimates, specifications, and contracts for the construction of additions to or improvements of sources of supply, treatment plants, pumping stations, collection and distribution systems, and such other facilities as may be requested Service Company may provide a materials management program to arrange for the

purchase of equipment, materials, and supplies in volume on a basis advantageous to Aqua PA and PNG and assist in the evaluation of new and existing products and application procedures.

G. Financial. Service Company will assist in the development and implementation of financing programs for Aqua PA and PNG, including the furnishing of advice from time to time on securities market conditions and the form and timing of financing; advice concerning arrangements for the sale of securities; and assistance in the preparation of necessary papers, documents, registration statements, prospectuses, petitions, applications and declarations. Service Company will prepare reports to be filed with, and reply to inquiries made by, security holders and bond and mortgage trustees.

Service Company will assist Aqua PA and PNG in treasury and cash management functions, including arrangements for bank credit lines, establishment of collection policies, and development of temporary investment programs.

H. Fleet Services. Service Company may provide various fleet management services, including assistance with vehicle ordering and leasing, fuel card management, vehicle maintenance support and oversight, vehicle signage, vehicle tides and driver training.

I. Human Resources. Service Company will assist in obtaining qualified personnel in establishing appropriate rates of pay for those employees, and in negotiating with bargaining units, if any, representing employees. Service Company will recommend and/or carry out training programs for the development of personnel and advise and assist Aqua PA and PNG regarding personnel issues and human resource policies and procedure. It will also advise and assist Aqua PA and PNG in regard to group employee insurance, pension and benefit plans and in the drafting or revising of those plans when required. It will provide advice regarding employment and benefit laws and procedures and assist in implementing controls for compliance with such laws.

J. Information Systems. Service Company will make available to Aqua PA and PNG electronic data processing systems, networks, applications and services. Service Company will design, implement and maintain a computer network, data communications system, database and applications services, desktop and laptop computers, and peripheral equipment along with periodic upgrades, data backups and recovery procedures for the benefit of Aqua and PNG.

K. Operation. Service Company may develop and assist in' the implementation of operating procedures to promote the efficient and economic operation of Aqua PA and PNG. Periodic operational reviews may be performed by Service Company personnel and recommendations for improvements will be reported to Aqua PA and PNG.

L. Rates and Regulatory. Service Company personnel will make recommendations for changes in rates, tariffs, rules and regulations and will assist in the conduct of proceedings before, and in their compliance with the rulings of, regulatory bodies having jurisdiction over their operations. These personnel will keep abreast of economic and regulatory developments and conditions that may affect Aqua PA and the PNG and advise Aqua PA and/or PNG of developments and conditions to the extent that they may be important to Aqua PA and/or PNG. Service Company Rates and Regulatory personnel will assist in the preparation of rate filings, or applications and the supporting documents and exhibits requested or required by regulatory commissions. Service Company will also provide qualified personnel to testify as required during any regulatory proceedings.

M. Risk Management. Service Company will provide risk management services to review the exposures to accidental loss, recommend methods of protection, either through the purchase of insurance, self-insurance or other risk management techniques and arrange for the purchase of insurance coverage. Service Company will also supervise the investigation of claims

and assist in the negotiation and settlement of such claims at the request of Aqua PA and/or PNG. It will assist, as requested by Aqua PA and/or PNG, in the establishment of safety and security programs.

N. Water Quality. Service Company will provide information to Aqua PA on relevant current or pending water quality, drinking water, and other environmental regulations. It will review water quality data and provide advice and consultation to assist Aqua PA in complying with current and proposed water quality standards set by federal or state agencies. It will provide technical assistance and general direction for Aqua PA personnel on water quality issues, assist in selecting compliance strategies and evaluating alternatives for capital projects driven by environmental compliance or water quality, and assist in providing responses to and coordination with public agencies to maintain or achieve compliance.

Service Company will also provide laboratory testing services for compliance testing for which it or its affiliated lab is certified in a particular state, or for non-compliance testing where special testing services or a check on a local lab might be needed. Service Company will help evaluate pricing of local and regional laboratory services, provide competitive pricing where appropriate in negotiating pricing with contract laboratories, and will provide inspection and/or audits of contract labs where appropriate.

Service Company will provide services for the generation and distribution of Annual Water Quality Reports (CCR's) in compliance with state and federal requirements and will post and maintain these documents on the Aqua PA website. The Service Company will also assist in drafting and/or editing required public notices and public educations material related to water quality.

O. Environmental Matters. Service Company may provide information on relevant current or pending environmental regulations. It will provide advice and consultation to assist in complying with current and proposed environmental standards set by federal or state agencies. It will provide technical assistance and general direction in selecting compliance strategies and evaluating alternatives for capital projects driven by environmental compliance and assist in providing responses to and coordination with public agencies to maintain or achieve compliance.

P. Legal. Service Company will provide legal services, including legal advice and representation on legal matters. Service Company will also provide oversight of outside council retained to represent Aqua PA and/or PNG.

Q. Purchasing, Contracts and Sales of Real Estate. Service Company may (a) act as purchasing agent for Aqua PA and PNG, so far as it is feasible, in the purchase of supplies, materials and equipment for which Aqua PA and/or PNG may submit a requisition through the Service Company's purchasing system; (b) endeavor to secure prompt shipment and delivery items ordered; (c) provide Aqua PA and PNG the benefit of cash, trade and quantity discounts obtained by Service Company with respect to items ordered for each; (d) keep in touch with market conditions and endeavor to recommend to Aqua PA and PNG purchases at advantageous times; (e) negotiate purchases and sales of real estate and the terms of leases; (f) analyze quotations or competitive bids of suppliers or contractors submitted to Aqua PA and/or PNG and make recommendations relative thereto; and (g) establish and assist in the administration of purchasing card accounts.

AFFILIATED INTEREST AGREEMENT

This Affiliated Interest Agreement (AIA) dated as of December ___, 2020, between Aqua Pennsylvania, Inc., a corporation organized and existing under the laws of the Commonwealth of Pennsylvania, with its principal place of business located at 762 W. Lancaster Avenue, Bryn Mawr, PA 19010 (hereinafter "Aqua PA"), and Affiliated Companies listed in **Exhibit A** to this AIA (hereinafter "Affiliates"), and collectively hereinafter referred to jointly as the "Parties" or individually as a "Party".

RECITALS

1. WHEREAS, Aqua PA and the Affiliates are direct or indirect subsidiaries of Essential Utilities, Inc., a Pennsylvania corporation (hereinafter "Essential"); and

2. WHEREAS, Aqua PA is a wholly-owned direct subsidiary of Essential; and

3. WHEREAS, Aqua PA has been organized for and is presently engaged in the business of providing water and/or wastewater services as a public utility in the Commonwealth of Pennsylvania; and

4. WHEREAS, Aqua PA maintains an organization whose officers and employees are familiar with the water and wastewater utility business, including the business and operations of the Affiliates, and have experience and expertise in administration, labor, engineering, fleet maintenance, metering services, rates and regulatory matters, water quality, and lab testing of water and wastewater utilities. The officers and employees of Aqua PA are qualified to aid, assist and advise the Affiliates in their business operations through the services to be performed under this AIA to those Affiliates listed in **Exhibit A**; and

5. WHEREAS, the Parties believe that it is in their interest to enter into an arrangement whereby Aqua PA may agree to provide from time to time certain administrative,

management, and other services described herein which will be provided at the lower of cost or market; and

6. WHEREAS, the Affiliates are entering into this AIA with Aqua PA to specifically define the types of services available as set forth in **Exhibit B** attached hereto and made a part hereof; and

NOW, THEREFORE, in consideration of the premises and mutual agreements herein contained, Aqua PA and the Affiliates agree as follows:

ARTICLE I
PERSONNEL AND SERVICES TO BE PROVIDED

1.1 During the term of this AIA as set forth in Article V and upon the terms and conditions hereinafter set forth, Aqua PA may provide to Affiliates administration, labor, engineering, fleet maintenance, rates and regulatory matters, water quality, and lab testing services as set forth on **Exhibit B** attached hereto, provided, however, that each of the Affiliates may perform any such services with its own personnel or engage another company or person to provide those services on its behalf. Aqua PA may engage or subcontract with another company or person to provide such services on its behalf.

1.2 Aqua PA shall employ qualified officers and employees to provide the services hereunder and those persons shall be available to serve as officers of the Affiliates.

ARTICLE II
PAYMENT FOR SERVICES

2.1 In consideration for the services to be rendered by Aqua PA as herein provided, the Affiliates agree to pay to Aqua PA the cost of the services provided to it as determined as provided in this Article II and in Article III.

2.2 The costs for service rendered by Aqua PA personnel directly for the Affiliates shall be charged to the Affiliates based on such personnel's time sheets.

2.3 In consideration for lab services rendered by Aqua PA to its Affiliates, the Affiliates agree to pay Aqua PA the charges which will be provided at market rates.

2.4 The amount for an Aqua PA employee's costs to be billed shall be computed on the employee's total labor rate, including base pay and other compensation, payroll taxes and fringe benefits (calculated on a per hour basis), plus a general overhead factor as set forth in Article III.

2.5 All direct expenses of Aqua PA incurred in connection with services rendered by Aqua PA which can reasonably be identified and related exclusively to each of the Affiliates shall be charged directly to any such Affiliates so identified.

ARTICLE III
ALLOWANCE FOR OVERHEAD

3.1 In determining the cost for services rendered by the Aqua PA to an Affiliate as herein provided, there shall be added to the base pay rate of all officers and employees for whose services charges are to be made, a percentage sufficient to cover the overhead of Aqua PA, as defined below, allocable to each such officer or employee. The overhead shall be calculated each year and shall be based on the ratio of the total overhead of the Aqua PA for the year to the total salaries of the Aqua PA officers and employees for whose services charges are to be made to the Affiliate. No general overhead or other markups by Aqua PA shall be added to costs incurred for services of consultants or other third parties employed by Aqua PA.

3.2 The term "overhead" shall include, but not be limited to:

3.2.1 building costs, lease costs, utilities, and other costs associated with office space and equipment, and

3.2.2 taxes other than payroll taxes.

ARTICLE IV
BILLING PROCEDURES AND BOOKS AND RECORDS

4.1 As soon as practicable after the last day of each month, Aqua PA shall render a bill to the Affiliate for all amounts due from the Affiliate for services and expenses for such month, computed pursuant to Article II and Article III. Such bills shall be in sufficient detail to show the charge for each service rendered. All amounts shall be paid by the Affiliate within thirty (30) days after the Affiliate receives the bill.

4.2 Aqua PA agrees to keep its books and records, and to require any other Affiliates providing services to an Affiliate hereunder to keep their books and records, available at all times for inspection by representatives of the Affiliates or by regulatory bodies having jurisdiction over the Affiliates during normal business hours and upon reasonable advance notice.

4.3 Aqua PA shall at any time, upon request of an Affiliate, furnish any and all information required by the Affiliate with respect to the services rendered by Aqua PA or any Affiliates hereunder, the costs thereof, and the allocation of such costs among the Affiliates.

ARTICLE V
TERM OF AGREEMENT

5.1 This AIA shall become effective as of the later of (a) the date first set forth above or (b) the date the parties receive the last of any necessary approvals of governmental regulatory agencies having jurisdiction over this AIA. Upon becoming effective, this AIA shall supersede all prior agreements, written or oral, which shall terminate on the date this AIA becomes effective. This AIA shall continue in full force and effect until terminated by either of the parties hereto giving the other party hereto thirty days' notice in writing; provided, however, that this AIA shall terminate as of the date Aqua PA or any Affiliate ceases to be an affiliate of Essential.

5.2 Upon termination of the AIA without cause by any Affiliate Aqua PA shall continue to provide services to the Affiliates at their request for a period of no more than sixty (60) days

from and after the effective date of the termination to facilitate the Affiliates transition to another service provider. Such transition shall be provided on the same terms and conditions as set forth in this Agreement, including compensation.

ARTICLE VI
BREACH

6.1 Either Party to the AIA may terminate this AIA upon material breach by the other Party. The non-breaching Party shall provide written notice of such breach to the other Party by certified mail, setting forth in detail the alleged failure and/or deficiency. If such breach is not corrected by the breaching Party within thirty (30) days from receipt of written notice by certified mail, this AIA shall thereupon terminate.

ARTICLE VII
OTHER AGREEMENTS

7.1 It is understood by the Affiliates that Aqua PA has entered or may enter into similar agreements with other Affiliates to which similar services are to be furnished. Aqua PA will not enter into agreements to perform similar services for other companies on terms more favorable than those provided herein.

ARTICLE VIII
INFORMATION EXCHANGE

8.1 The Affiliates shall provide such information as required by Aqua PA for Aqua PA to perform is obligations hereunder. Aqua PA agrees on behalf of it and its employees and contractors that it will maintain such information as confidential and not disclose such information to third parties unless required by law and applicable regulatory agencies (including the Pa PUC). Aqua PA's obligation of confidentiality will not apply to information which (a) is or becomes available to the public other than as a result of a disclosure by Aqua PA or its employees or contractors, (b) was in Aqua PA's possession arid obtained on a non-confidential basis prior to its

disclosure by the Affiliate, or (c) becomes available to Aqua PA on a non-confidential basis from a person or entity other than the Affiliates who Aqua PA does not know or have reason to know is under an obligation of confidentiality to the Affiliates.

ARTICLE IX
GENERAL PROVISIONS

9.1 JOINT OBLIGATIONS OF THE PARTIES. Aqua PA and the Affiliates agree to cooperate in all matters that are the subject of this AIA.

9.2 ARBITRATION. It is the stated purpose and goal of the Parties at all times to resolve any disputes and reach agreement by good faith negotiation between the Parties, without recourse to arbitration or other legal actions. In the event, however, that any such dispute cannot be settled through negotiation, either Party may request that the matter(s) in dispute be referred to arbitration. The demand for arbitration must be submitted to the American Arbitration Association within sixty (60) calendar days after the date of such request, in which case the arbitration shall be conducted at a mutually agreed upon location, in accordance with the rules and procedures then existing under the Commercial Arbitration rules of the American Arbitration Association, provided that notwithstanding anything to the contrary contained in such Rules the following shall apply: The arbitration board shall consist of a single arbitrator. The Parties shall endeavor to agree upon the single arbitrator. If the Parties fail to agree on a single arbitrator within twenty (20) business days, the arbitrator shall be selected by the American Arbitration Association or otherwise in accordance with such Rules. After the appointment of the arbitrator, the arbitrator shall meet as necessary for the purpose of reaching a determination in the dispute, and the decision of the arbitrator, submitted in writing, to the Parties shall be final and binding upon both Parties. Judgment upon any decision rendered by arbitrator may be entered in any court having jurisdiction.

Each Party shall bear the expense of its own witnesses, and the expenses of the arbitrator and any general expenses of the arbitration shall be borne equally by the Parties.

9.3 FORCE MAJEURE. No Party will be in default or otherwise liable for any delay in or failure of its performance hereunder due to any act of God, adverse weather condition, fire, flood, riot, strike, terrorism, accident, war, governmental requirement, inability to secure materials, labor or transportation, cable cut or other cause beyond the reasonable control of the affected party.

9.4 STANDARD OF CARE. Aqua PA shall perform its services with that degree of care, diligence and professional skill and judgment which is normally exercised by professionals in its industry. Except as otherwise expressly set forth in this AIA, Aqua PA makes no warranties, representations or other agreements, expressed or implied with respect to this AIA and the services provided hereunder. Aqua PA's entire liability to the Affiliates for any claim, loss, expense or damage under this AIA, including any claims for special, incidental, consequential, indirect or punitive damages shall in no event exceed the sums actually paid by the Affiliates, respectively and as the case may be, to Aqua PA during the most recent calendar year.

9.5 ASSIGNMENT. No Party may assign this AIA without the prior written consent of the other Party, which consent shall not be unreasonably withheld.

9.6 GOVERNING LAW. This AIA shall be governed by and construed under the laws of the Commonwealth of Pennsylvania.

9.7 INDEMNIFICATION:

9.7.1 To the extent allowed by law, Aqua PA shall defend, indemnify and hold harmless the Affiliates, their officers, directors, employees and agents from and against any and all liability, including liability to third parties, for personal injury, including death, property damage, other injury, or other actions, damages, fines, penalties, claims, demands, judgments, losses, costs, expenses, suits and actions (including reasonable attorney's fees), to the extent caused by or arising out of negligence or wrongful or willful misconduct on the part of the Affiliates or their officers, employees, agents, contractors and subcontractors in connection with services provided pursuant to the terms of this AIA.

9.7.2 To the extent allowed by law, the Affiliates shall defend, indemnify and hold harmless Aqua PA, its officers, directors, employees and agents from and against any and all liability, including liability to third parties, for personal injury, including death, property damage, other injury, or other actions, damages, fines, penalties, claims, demands, judgments, losses, costs, expenses, suite and actions (including reasonable attorney's fees), to the extent caused by or arising out of negligence or wrongful or willful misconduct on the part of any of the Affiliates or their officers, employees, agents, contractors and subcontractors in connection with services provided pursuant to the terms of this AIA.

9.8 SEVERABILITY. Each provision of this AIA is severable from the whole, and if one provision is declared invalid, the other provisions shall remain in effect.

9.9 NO WAIVER. Failure by a Party to enforce any provision of this AIA, or the waiver thereof in any instance shall not be construed as a general waiver of rights.

9.10 NOTICES. Any notice given or made pursuant to this AIA will be effective only if in writing and delivered in person, by messenger, by overnight delivery, or by certified mail, return receipt to a Party at the address first written above.

9.11 COMPLETE AGREEMENT. The terms of this AIA constitute the entire agreement between the Parties concerning the subject matter hereof, and this AIA may be modified only in a writing signed by both Parties. This AIA and the exhibits incorporated herein shall be modified and/or amended only by writing signed by the Parties and shall not be effective until filed with and approved by applicable regulatory agencies, including the PAPUC.

9.12 TITLES AND HEADINGS. Titles and headings to sections or paragraphs herein are inserted merely for convenience of reference and are not intended to be a part of or to affect the meaning or interpretation of this AIA.

9.13 COUNTERPARTS. This AIA may be executed in one or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.

IN WITNESS WHEREOF, Aqua PA and the Affiliates have caused this AIA to be signed in their respective corporate names by their respective Presidents or Vice Presidents, as of the day and year first above written.

AQUA PENNSYLVANIA, INC.

By:_____

Title:_____

AQUA NEW JERSEY, INC.

By:_____

Title:_____

AQUA OHIO, INC.

By:_____

Title:_____

AQUA INDIANA, INC.

By:_____

Title:_____

AQUA ILLINOIS, INC.

By:_____

Title:_____

AQUA NORTH CAROLINA, INC

By:_____

Title:_____

AQUA VIRGINIA, INC.

By:_____

Title:_____

AQUA TEXAS, INC.

By: _____

Title: _____

AQUA RESOURCES

By:_____

Title:_____

AQUA INFRASTRUCTURE

By:_____

Title:_____

PNG COMPANIES, LLC

By:_____

Title:_____

EXHIBIT A

Affiliated Companies

AQUA NEW JERSEY 10 Black Forest Road Hamilton, NJ 08691	AQUA OHIO 6650 South Avenue Boardman, OH 44512
AQUA INDIANA 5750 Castle Creek Parkway N. Dr., Suite 314 Indianapolis, IN 46250	AQUA ILLINOIS 1000 S. Schuyler Avenue Kankakee, IL 60901
AQUA VIRGINIA 2414 Granite Ridge Road Rockville, VA 23146	AQUA NORTH CAROLINA 202 Mackenan Court Cary, NC 27511
AQUA TEXAS 2211 Louetta Drive Spring, TX 77388	AQUA INFRASTRUCTURE 762 W. Lancaster Ave Bryn Mawr, PA 19010
PNG COMPANIES, INC. 375 North Shore Drive Suite 600 Pittsburgh, PA 15212	AQUA RESOURCES 762 W. Lancaster Ave Bryn Mawr, PA 19010

EXHIBIT B

SERVICES

Without limitation, services to be provided by Aqua PA will include the following:

A. Administration: Aqua PA will assist in the performance of the Affiliates corporate activities. Those employees will keep themselves informed on the Affiliates operations. They will make recommendations to the Affiliates for operating expenditures and for additions to and improvements of property, plant and equipment. They will keep abreast of economic, regulatory, governmental and operational developments and conditions that may affect the Affiliates and advise the Affiliates of such developments and conditions to the extent that they may be important to the Affiliates.

B. Labor: Aqua PA may provide labor support and expertise in maintenance, construction and operation of systems and projects of the Affiliates

C. Engineering: Aqua PA may provide engineering consulting regarding, and provide engineering services in connection with, the design, permitting and constructing of the Affiliates facilities.

Aqua PA may conduct facility planning, hydraulic analyses and prepare or review maps, charts, operating statistics, reports and other pertinent data, as needed to support these engineering services. It may assist the Affiliates in the protection of the Affiliates properties by periodic inspection of their structures, including, as applicable, tanks reservoirs, dams, wells and electrical and mechanical equipment.

The engineering services provided by Aqua PA may also include the conduct of field investigations as necessary to obtain engineering information and, when required, the preparation of studies, reports, designs, drawings, cost estimates, specifications, and contracts for the

construction of additions to or improvements of the Affiliates sources of supply, treatment plants, pumping stations, collection and distribution systems, and such other facilities as the Affiliates may request. Aqua PA may provide a materials management program to arrange for the purchase of equipment, materials, and supplies in volume on a basis advantageous to the Affiliates and assist in the evaluation of new and existing products and application procedures.

D. Fleet Maintenance: Aqua PA may provide various fleet management services, including assistance with vehicle maintenance support and oversight, vehicle signage, vehicle titles and driver training.

E. Metering Services: Aqua PA may provide various meter services, including the testing and providing of meters to the Affiliates.

F. Rates and Regulatory: Aqua PA personnel may make recommendations for changes in rates, tariffs, rules and regulations and will assist the Affiliates in the conduct of proceedings before, and in their compliance with the rulings of, regulatory bodies having jurisdiction over the Affiliates operation. These personnel will keep abreast of economic and regulatory developments and conditions that may affect the Affiliates and advise the Affiliates of developments and conditions to the extent that they may be important to the Affiliates. Aqua PA's Rates and Regulatory personnel may assist in the preparation of rate filings or applications and the supporting documents and exhibits requested or required by the Affiliates and their respective regulatory commissions. Aqua PA may also provide qualified personnel to testify on behalf of the Affiliates as required during any regulatory proceedings.

G. Water Quality: Aqua PA may provide information to the Affiliates on relevant current or pending water quality, drinking water, and other environmental regulations. Aqua PA will review water quality data and provide advice and consultation to assist the Affiliates in

complying with current and proposed water quality standards set by federal or state agencies. It will provide technical assistance and general direction for the Affiliates on water quality issues, assist in selecting compliance strategies and evaluating alternatives for capital projects driven by environmental compliance or water quality, and assist in providing responses to and coordination with public agencies to maintain or achieve compliance.

Aqua PA will provide services for the generation and distribution of Annual Water Quality Reports (CCR's) in compliance with state and federal requirements and will post and maintain these documents on the Aqua America web site. Aqua PA may also assist in drafting and/or editing required public notices and public educations material related to water quality.

H. Lab Testing: Aqua PA may also provide laboratory testing services for compliance testing for which it or its affiliated lab is certified in a particular state, or for non-compliance testing where special testing services or a check on a local lab might be needed. Aqua PA will help evaluate pricing of local and regional laboratory services, provide competitive pricing where appropriate in negotiating pricing with contract laboratories, and will provide inspection and/or audits of contract labs where appropriate.

AFFILIATED INTEREST AGREEMENT

This Affiliated Interest Agreement ("AIA") dated as of January ___, 2021, between Aqua Pennsylvania, Inc., a corporation organized and existing under the laws of the Commonwealth of Pennsylvania, with its principal place of business located at 762 W. Lancaster Avenue, Bryn Mawr, PA 19010 (hereinafter "Aqua PA"), and Aqua Pennsylvania Wastewater, Inc., a corporation organized and existing under the laws of the Commonwealth of Pennsylvania, with its principal place of business located at 762 W. Lancaster Avenue, Bryn Mawr, PA 19010, (hereinafter "Aqua Wastewater"), and collectively hereinafter referred to jointly as the "Parties" or individually as a "Party".

RECITALS

A. WHEREAS, Aqua PA and Aqua Wastewater are direct or indirect subsidiaries of Essential Utilities, Inc., a Pennsylvania corporation (hereinafter "Essential"); and

B. WHEREAS, Aqua PA is currently a wholly-owned direct subsidiary of Essential; and

C. WHEREAS, Aqua PA has been organized for and is presently engaged in the business of providing water services as a public utility in the Commonwealth of Pennsylvania; and

D. WHEREAS, Aqua PA maintains an organization whose officers and employees are familiar with the water and wastewater utility business, accounting and financial services, administration, communications, corporate secretarial, customer service and billing, engineering, financial, fleet services, human resources, information systems, operation, rates and regulatory, risk management, water quality, legal, and purchasing, contracts and sales of real estate of water and wastewater utilities. The officers and employees of Aqua PA are qualified to aid, assist and advise Aqua Wastewater in its business operations through the services to be performed under this

AIA listed in **Exhibit A**; and

E. WHEREAS, Aqua Wastewater is a wholly-owned indirect subsidiary of Essential; and

F. WHEREAS, Aqua Wastewater has been organized for and is presently engaged in the business of providing wastewater services as a public utility in the Commonwealth of Pennsylvania; and

G. WHEREAS, the Parties believe that it is in their interest to enter into an arrangement whereby Aqua PA may agree to purchase administrative, financial, management, and other services described herein, from Aqua Services, Inc. ("Service Company"), other Essential affiliates or third parties, which will be provided at the lower of cost or market; and

H. WHEREAS, Aqua Wastewater is entering into this AIA with Aqua PA to specifically define the types of services available to it as set forth in **Exhibit A** attached hereto and made a part hereof; and

NOW, THEREFORE, in consideration of the premises and mutual agreements herein contained, Aqua PA and Aqua Wastewater agree as follows:

ARTICLE I
PERSONNEL AND SERVICES TO BE PROVIDED

1.1 During the term of this AIA as set forth in Article V and upon the terms and conditions hereinafter set forth, Aqua PA may provide to Aqua Wastewater administration, accounting and financial, administration, communication, corporate secretarial, customer service and billing, engineering, financial, fleet services, human resources, information systems, operations, rates and regulatory, risk management, water quality, legal and purchasing as set forth on **Exhibit A** attached hereto, provided, however, that Aqua Wastewater may perform any such services with its own personnel or engage another company or person to provide those services on

its behalf. Aqua PA may engage or subcontract with another company, including Service Company, or person to provide such services on its behalf.

1.2 Aqua PA shall employ qualified officers and employees to provide the services hereunder and those persons shall be available to serve as officers of Aqua Wastewater.

ARTICLE II
PAYMENT FOR SERVICES

2.1 In consideration for the services to be rendered by Aqua PA as herein provided, Aqua Wastewater agrees to pay to Aqua PA the cost of the services provided to it as determined as provided in this Article II and in Article III.

2.2 Directly Charged Services.

2.2.1 The costs for service rendered by Aqua PA personnel directly for Aqua Wastewater shall be charged based on such personnel's time sheets.

2.2.2 All direct expenses of Aqua PA incurred in connection with services rendered by Aqua PA, Service Company or third parties, which can reasonably be identified and related exclusively to Aqua Wastewater shall be charged directly to Aqua Wastewater.

2.3 Indirectly Charged Services.

2.3.1. For services that are made available by Aqua PA, or charged to Aqua PA by Service Company, which cannot be identified and are not related exclusively to Aqua PA or Aqua Wastewater, the cost for such services will be allocated between the Parties based on the ratio of the number of customers served by each of them at the most recent fiscal year end, subject to adjustment during any year for a substantial change in the number of customers of Aqua PA or Aqua Wastewater since the previous year-end.

2.3.2 The amount for an Aqua PA employee's costs to be billed shall be computed on the employee's total labor rate, including base pay and other compensation, payroll taxes and

fringe benefits (calculated on a per hour basis), plus a general overhead factor as set forth in Article III.

ARTICLE III
ALLOWANCE FOR OVERHEAD

3.1 In determining the cost for services rendered by Aqua PA to Aqua Wastewater as herein provided, there shall be added to the base pay rate of all officers and employees for whose services charges are to be made, a percentage sufficient to cover the overhead of Aqua PA, as defined below, allocable to each such officer or employee. The overhead shall be calculated each year and shall be based on the ratio of the total overhead of Aqua PA for the year to the total salaries of Aqua PA officers and employees for whose services charges are to be made to Aqua Wastewater. No general overhead or other markups by Aqua PA shall be added to costs incurred for services of consultants or other third parties employed by Aqua PA.

3.2 The term "overhead" shall include, but not be limited to:

3.2.1 building costs, lease costs, utilities, and other costs associated with office space and equipment, and

3.2.2 taxes other than payroll taxes.

ARTICLE IV
BILLING PROCEDURES AND BOOKS AND RECORDS

4.1 As soon as practicable after the last day of each month, Aqua PA shall render a bill to Aqua Wastewater for all amounts due from Aqua Wastewater for services and expenses for such month, computed pursuant to Article II and Article III. Such bills shall be in sufficient detail to show the charge for each service rendered. All amounts shall be paid by Aqua Wastewater within thirty (30) days after receipt of the bill.

4.2 Aqua PA agrees to keep its books and records, and to require Service Company or any other affiliate if providing services to Aqua Wastewater hereunder to keep their books and records, available at all times for inspection by representatives of Aqua Wastewater or by regulatory bodies having jurisdiction over Aqua Wastewater during normal business hours and upon reasonable advance notice.

4.3 Aqua PA shall at any time, upon request of Aqua Wastewater, furnish any and all information required by Aqua Wastewater with respect to the services rendered by Aqua PA, Service Company or other affiliates hereunder, the costs thereof, and the allocation of such costs to Aqua Wastewater.

ARTICLE V
TERM OF AGREEMENT

5.1 This AIA shall become effective as of the later of (a) the date first set forth above or (b) the date the Parties receive the last of any necessary approvals of governmental regulatory agencies having jurisdiction over this AIA. Upon becoming effective, this AIA shall supersede all prior agreements, written or oral, which shall terminate on the date this AIA becomes effective. This AIA shall continue in full force and effect until terminated by either of the parties hereto giving the other party hereto thirty days' notice in writing; provided, however, that this AIA shall terminate as of the date Aqua PA or Aqua Wastewater ceases to be an affiliate of Essential.

5.2 Upon termination of the AIA without cause by Aqua Wastewater, Aqua PA shall continue to provide services to Aqua Wastewater at its request for a period of no more than sixty (60) days from and after the effective date of the termination to facilitate Aqua Wastewater's transition to another service provider. Such transition shall be provided on the same terms and conditions as set forth in this Agreement, including compensation.

ARTICLE VI
BREACH

6.1 Either Party to the AIA may terminate this AIA upon material breach by the other Party. The non-breaching Party shall provide written notice of such breach to the other Party by certified mail, setting forth in detail the alleged failure and/or deficiency. If such breach is not corrected by the breaching Party within thirty (30) days from receipt of written notice by certified mail, this AIA shall thereupon terminate.

ARTICLE VII
OTHER AGREEMENTS

7.1 It is understood by Aqua Wastewater that Aqua PA has entered or may enter into similar agreements with other affiliates to which similar services are to be furnished. Aqua PA will not enter into agreements to perform similar services for other companies on terms more favorable than those provided herein.

ARTICLE VIII
INFORMATION EXCHANGE

8.1 Aqua Wastewater shall provide such information as required by Aqua PA for Aqua PA to perform is obligations hereunder. Aqua PA agrees on behalf of it and its employees and contractors that it will maintain such information as confidential and not disclose such information to third parties unless required by law and applicable regulatory agencies (including the Pennsylvania Public Utility Commission ("PAPUC")). Aqua PA's obligation of confidentiality will not apply to information which (a) is or becomes available to the public other than as a result of a disclosure by Aqua PA or its employees or contractors, (b) was in Aqua PA's possession and obtained on a non-confidential basis prior to its disclosure by Aqua Wastewater, or (c) becomes available to Aqua PA on a non-confidential basis from a person or entity other than Aqua

Wastewater who Aqua PA does not know or have reason to know is under an obligation of confidentiality to Aqua Wastewater.

ARTICLE IX
GENERAL PROVISIONS

9.1 JOINT OBLIGATIONS OF THE PARTIES. Aqua PA and Aqua Wastewater agree to cooperate in all matters that are the subject of this AIA.

9.2 ARBITRATION. It is the stated purpose and goal of the Parties at all times to resolve any disputes and reach agreement by good faith negotiation between the Parties, without recourse to arbitration or other legal actions. In the event, however, that any such dispute cannot be settled through negotiation, either Party may request that the matter(s) in dispute be referred to arbitration. The demand for arbitration must be submitted to the American Arbitration Association within sixty (60) calendar days after the date of such request, in which case the arbitration shall be conducted at a mutually agreed upon location, in accordance with the rules and procedures then existing under the Commercial Arbitration rules of the American Arbitration Association, provided that notwithstanding anything to the contrary contained in such Rules the following shall apply: The arbitration board shall consist of a single arbitrator. The Parties shall endeavor to agree upon the single arbitrator. If the Parties fail to agree on a single arbitrator within twenty (20) business days, the arbitrator shall be selected by the American Arbitration Association or otherwise in accordance with such Rules. After the appointment of the arbitrator, the arbitrator shall meet as necessary for the purpose of reaching a determination in the dispute, and the decision of the arbitrator, submitted in writing, to the Parties shall be final and binding upon both Parties. Judgment upon any decision rendered by arbitrator may be entered in any court having jurisdiction. Each Party shall bear the expense of its own witnesses, and the expenses of the arbitrator and any general expenses of the arbitration shall be borne equally by the Parties.

9.3 FORCE MAJEURE. No Party will be in default or otherwise liable for any delay in or failure of its performance hereunder due to any act of God, adverse weather condition, fire, flood, riot, strike, terrorism, accident, war, governmental requirement, inability to secure materials, labor or transportation, cable cut or other cause beyond the reasonable control of the affected Party.

9.4 STANDARD OF CARE. Aqua PA shall perform its services with that degree of care, diligence and professional skill and judgment which is normally exercised by professionals in its industry. Except as otherwise expressly set forth in this AIA, Aqua PA makes no warranties, representations or other agreements, expressed or implied with respect to this AIA and the services provided hereunder. Aqua PA's entire liability to Aqua Wastewater for any claim, loss, expense or damage under this AIA, including any claims for special, incidental, consequential, indirect or punitive damages shall in no event exceed the sums actually paid by Aqua Wastewater to Aqua PA during the most recent calendar year.

9.5 ASSIGNMENT. No Party may assign this AIA without the prior written consent of the other Party, which consent shall not be unreasonably withheld.

9.6 GOVERNING LAW. This AIA shall be governed by and construed under the laws of the Commonwealth of Pennsylvania.

9.7 INDEMNIFICATION:

9.7.1 To the extent allowed by law, Aqua PA shall defend, indemnify and hold harmless Aqua Wastewater, its officers, directors, employees and agents from and against any and all liability, including liability to third parties, for personal injury, including death, property damage, other injury, or other actions, damages, fines, penalties, claims, demands, judgments, losses, costs, expenses, suits and actions (including reasonable attorney's fees), to the extent caused by or arising out of negligence or wrongful or willful misconduct on the part of Aqua PA

or its officers, employees, agents, contractors and subcontractors in connection with services provided pursuant to the terms of this AIA.

9.7.2 To the extent allowed by law, Aqua Wastewater shall defend, indemnify and hold harmless Aqua PA, its officers, directors, employees and agents from and against any and all liability, including liability to third parties, for personal injury, including death, property damage, other injury, or other actions, damages, fines, penalties, claims, demands, judgments, losses, costs, expenses, suite and actions (including reasonable attorney's fees), to the extent caused by or arising out of negligence or wrongful or willful misconduct on the part of Aqua Wastewater or its officers, employees, agents, contractors and subcontractors in connection with services provided pursuant to the terms of this AIA.

9.8 SEVERABILITY. Each provision of this AIA is severable from the whole, and if one provision is declared invalid, the other provisions shall remain in effect.

9.9 NO WAIVER. Failure by a Party to enforce any provision of this AIA, or the waiver thereof in any instance shall not be construed as a general waiver of rights.

9.10 NOTICES. Any notice given or made pursuant to this AIA will be effective only if in writing and delivered in person, by messenger, by overnight delivery, or by certified mail, return receipt to a Party at the address first written above.

9.11 COMPLETE AGREEMENT. The terms of this AIA constitute the entire agreement between the Parties concerning the subject matter hereof, and this AIA may be modified only in a writing signed by both Parties. This AIA and the exhibits incorporated herein shall be modified and/or amended only by writing signed by the Parties and shall not be effective until filed with and approved by applicable regulatory agencies, including the PAPUC.

9.12 TITLES AND HEADINGS. Titles and headings to sections or paragraphs herein are inserted merely for convenience of reference and are not intended to be a part of or to affect the meaning or interpretation of this AIA.

9.13 COUNTERPARTS. This AIA may be executed in one or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.

IN WITNESS WHEREOF, Aqua PA and Aqua Wastewater have caused this AIA to be signed in their respective corporate names by their respective Presidents or Vice Presidents, as of the day and year first above written.

AQUA PENNSYLVANIA, INC.

By:_____

Title:_____

AQUA PENNSYLVANIA WASTEWATER, INC.

By:_____

Title:_____

EXHIBIT A

SERVICES

Without limitation, services to be provided by Aqua PA will include the following:

A. Accounting and Financial Services. Aqua PA will oversee and assist in the preparation and implementation of accounting methods and procedures that conform to the requirements, rules and regulation of governmental authorities having jurisdiction over Aqua Wastewater and will oversee and assist in the preparation of Aqua Wastewater's monthly financial reports, annual reports and other reports, including those for any governmental authorities. Aqua PA will oversee and assist in the establishment and maintenance of current record keeping techniques; review accounting procedures, methods and forms; and evaluate systems of internal controls for receipt and disbursement of funds, materials and supplies, and other assets. Aqua PA will assist in the maintenance of accounting records as required by Aqua Wastewater. Aqua PA will oversee the work of and cooperate and consult with any independent certified public accountant for Aqua Wastewater. Aqua PA will also provide services related to accounts payable, payroll, utility plant accounting, consolidation, SEC reporting/filing, ratemaking, regulatory relations, cash management, capital structure management, capital budgeting and allocation, operating budgeting and long-range planning.

Aqua PA will assist in the preparation of operating and construction budgets and monitor the control over such budgets by comparing experienced costs to the projections.

Aqua PA will prepare or assist in the preparation of federal, state and local tax returns for and to the extent required by Aqua Wastewater.

B. Administration. Aqua PA will assist in the performance of Aqua Wastewater's corporate activities. Those employees will keep themselves informed on Aqua Wastewater's

operations. They will make recommendations to Aqua Wastewater for operating expenditures and for additions to and improvements of property, plant and equipment. They will keep abreast of economic, regulatory, governmental and operational developments and conditions that may affect Aqua Wastewater and advise Aqua Wastewater of such developments and conditions to the extent that they may be important to them.

Aqua PA will provide an internal audit staff for periodic audits of accounts, records, policies and procedures of Aqua Wastewater and submit reports thereon.

C. Communications. Aqua PA will recommend procedures to promote satisfactory relations with employees, customers, communities and the general public and assist in the preparation of communication materials, (including press releases, brochures, audio visual presentations and speeches) plant tours, public exhibits and displays and other related services to inform the public.

D. Corporate Secretarial. Aqua PA will maintain, in such places and manner as may be required by applicable law, corporate documents of Aqua Wastewater, such as minute books, charters, bylaws, contracts, deeds and other corporate records. It will maintain, or arrange for the maintenance of, records of stockholders of Aqua Wastewater and perform other corporate secretarial functions as required including preparation of notices of stockholder and director meetings and the minutes thereof.

Aqua PA will review and may assist in the preparation of documents and reports required by Aqua Wastewater such as deeds, easements, contracts, charters, franchises, trust indentures and regulatory reports and filings.

E. Customer Service and Billing. Aqua PA may provide customer service and billing services to Aqua Wastewater including live and automated telephone service to customers,

non-telephonic services (including regular mail, facsimile, e-mail and Internet based), rendering of periodic bills and notices to customers based on Aqua Wastewater's tariffs, collections, assisting customers with water service changes, resolving customer disputes, work order distribution, remittance processing and data input to the customer information system.

F. Engineering. Aqua PA may provide engineering consulting regarding, and provide engineering services in connection with, the design, permitting and constructing of utility facilities.

Aqua PA may conduct facility planning, hydraulic analyses and prepare or review maps, charts, operating statistics, reports and other pertinent data, as needed to support these engineering services. It may assist in the protection of their properties by periodic inspection of their structures, including, as applicable, tanks reservoirs, dams, wells and electrical and mechanical equipment.

The engineering services provided by Aqua PA may also include the conduct of field investigations as necessary to obtain engineering information and, when required, the preparation of studies, reports, designs, drawings, cost estimates, specifications, and contracts for the construction of additions to or improvements of sources of supply, treatment plants, pumping stations, collection and distribution systems, and such other facilities as may be requested. Aqua PA may provide a materials management program to arrange for the purchase of equipment, materials, and supplies in volume on a basis advantageous to Aqua Wastewater and assist in the evaluation of new and existing products and application procedures.

G. Financial. Aqua PA will assist in the development and implementation of financing programs for Aqua Wastewater, including the furnishing of advice from time to time on securities market conditions and the form and timing of financing; advice concerning arrangements for the sale of securities; and assistance in the preparation of necessary papers, documents, registration

statements, prospectuses, petitions, applications and declarations. Aqua PA will prepare reports to be filed with, and reply to inquiries made by, security holders and bond and mortgage trustees.

Aqua PA will assist Aqua Wastewater in treasury and cash management functions, including arrangements for bank credit lines, establishment of collection policies, and development of temporary investment programs.

H. Fleet Services. Aqua PA may provide various fleet management services, including assistance with vehicle ordering and leasing, fuel card management, vehicle maintenance support and oversight, vehicle signage, vehicle tides and driver training.

I. Human Resources. Aqua PA will assist in obtaining qualified personnel in establishing appropriate rates of pay for those employees, and in negotiating with bargaining units, if any, representing employees. Aqua PA will recommend and/or carry out training programs for the development of personnel and advise and assist Aqua Wastewater regarding personnel issues and human resource policies and procedure. It will also advise and assist Aqua Wastewater in regard to group employee insurance, pension and benefit plans and in the drafting or revising of those plans when required. It will provide advice regarding employment and benefit laws and procedures and assist in implementing controls for compliance with such laws.

J. Information Systems. Aqua PA will make available to Aqua Wastewater electronic data processing systems, networks, applications and services. Aqua Wastewater will design, implement and maintain a computer network, data communications system, database and applications services, desktop and laptop computers, and peripheral equipment along with periodic upgrades, data backups and recovery procedures for the benefit of Aqua Wastewater.

K. Operation. Aqua PA may develop and assist in' the implementation of operating procedures to promote the efficient and economic operation of Aqua Wastewater. Periodic

operational reviews may be performed by Aqua PA personnel and recommendations for improvements will be reported to Aqua Wastewater.

L. Rates and Regulatory. Aqua PA personnel will make recommendations for changes in rates, tariffs, rules and regulations and will assist in the conduct of proceedings before, and in their compliance with the rulings of, regulatory bodies having jurisdiction over their operations. These personnel will keep abreast of economic and regulatory developments and conditions that may affect Aqua Wastewater and advise Aqua Wastewater of developments and conditions to the extent that they may be important to Aqua Wastewater. Aqua PA Rates and Regulatory personnel will assist in the preparation of rate filings, or applications and the supporting documents and exhibits requested or required by regulatory commissions. Aqua PA will also provide qualified personnel to testify as required during any regulatory proceedings.

M. Risk Management. Aqua PA will provide risk management services to review the exposures to accidental loss, recommend methods of protection, either through the purchase of insurance, self-insurance or other risk management techniques and arrange for the purchase of insurance coverage. Aqua PA will also supervise the investigation of claims and assist in the negotiation and settlement of such claims at the request of Aqua Wastewater. It will assist, as requested by Aqua Wastewater, in the establishment of safety and security programs.

N. Water Quality. Aqua PA will provide information to Aqua Wastewater on relevant current or pending water quality, drinking water, and other environmental regulations. It will review water quality data and provide advice and consultation to assist Aqua Wastewater in complying with current and proposed water quality standards set by federal or state agencies. It will provide technical assistance and general direction for Aqua Wastewater personnel on water quality issues, assist in selecting compliance strategies and evaluating alternatives for capital

projects driven by environmental compliance or water quality, and assist in providing responses to and coordination with public agencies to maintain or achieve compliance.

Aqua PA will also provide laboratory testing services for compliance testing for which it or its affiliated lab is certified in a particular state, or for non-compliance testing where special testing services or a check on a local lab might be needed. Aqua PA will help evaluate pricing of local and regional laboratory services, provide competitive pricing where appropriate in negotiating pricing with contract laboratories, and will provide inspection and/or audits of contract labs where appropriate.

Aqua PA will provide services for the generation and distribution of Annual Water Quality Reports (CCR's) in compliance with state and federal requirements and will post and maintain these documents on the Aqua website. Aqua PA will also assist in drafting and/or editing required public notices and public educations material related to water quality.

O. Environmental Matters. Aqua PA may provide information on relevant current or pending environmental regulations. It will provide advice and consultation to assist in complying with current and proposed environmental standards set by federal or state agencies. It will provide technical assistance and general direction in selecting compliance strategies and evaluating alternatives for capital projects driven by environmental compliance and assist in providing responses to and coordination with public agencies to maintain or achieve compliance.

P. Legal. Aqua PA will provide legal services, including legal advice and representation on legal matters. Aqua PA will also provide oversight of outside council retained to represent Aqua Wastewater.

Q. Purchasing, Contracts and Sales of Real Estate. Aqua PA may (a) act as purchasing agent for Aqua Wastewater, so far as it is feasible, in the purchase of supplies, materials and

equipment for which Aqua Wastewater may submit a requisition through the purchasing system; (b) endeavor to secure prompt shipment and delivery items ordered; (c) provide Aqua Wastewater the benefit of cash, trade and quantity discounts obtained by Aqua PA with respect to items ordered for each; (d) keep in touch with market conditions and endeavor to recommend to Aqua Wastewater purchases at advantageous times; (e) negotiate purchases and sales of real estate and the terms of leases; (f) analyze quotations or competitive bids of suppliers or contractors submitted to Aqua Wastewater and make recommendations relative thereto; and (g) establish and assist in the administration of purchasing card accounts.

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

CHARGES BY AFFILIATED COMPANIES

		For the 12 Month Period Ended 3/31/21	For the 12 Month Period Ended 3/31/20	For the 12 Month Period Ended 3/31/21	For the 12 Month Period Ended 3/31/20
	Account Category	Aqua PA Water	Aqua PA Water	Aqua PA WW	Aqua PA WW
SERVICE	Labor	9,116,746	12,612,476	877,040	504,023
	Employee Benefits	2,023,388	3,089,584	193,681	125,790
	Leases	298,601	296,941	28,934	12,504
	Transportation	23,958	9,416	2,348	447
	Taxes other	498,568	657,426	48,269	26,997
	Other Non-Util Op Exp	-	-	-	-
SERVICE Total		11,961,261	16,665,842	1,150,273	669,761
SUNDRY	Contract Services Other	2,912,212	3,804,477	277,918	197,206
	Corp Management Fees	371,671	240,094	35,716	10,660
	Labor	212,949	952,817	19,796	35,722
	Employee Benefits	523,939	142	50,389	12
	Interest Expense	643	9,526	64	595
	Leases	9,075	16	879	1
	Materials and Supplies	109	1,661,955	10	85,583
	Other Expenses	1,157,232	560	111,283	25
	Taxes other	27,094	54,099	2,640	2,537
	Transportation	10,386	21,007	1,026	1,061
SUNDRY Total					
ACO	Labor	2,959,395	3,125,220	283,921	182,016
	Employee Benefits	828,987	829,809	79,499	48,922
	Contract Services Other	325,542	370,700	31,778	22,499
	Leases	312,523	307,227	29,959	18,202
	Other Expenses	184,456	278,886	17,773	15,581
	Taxes Other	236,569	248,600	22,754	15,331
	Utilities	6,350	11,625	610	697
	Contract Services Comp	-	2,297	-	114
	Contract Services Mgmt Fee	-	0	-	(0)
	Materials and Supplies	252	1,101	25	55
	Other Components of Net Pd	44,171	98,759	4,259	5,880
ACO Total		4,898,245	5,274,225	470,578	309,298

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

C. Operating Expenses

OE7. Describe costs relative to leasing equipment, computer rentals, and office space, including terms and conditions of the lease. Explain the method of calculating monthly or annual payments. If allocated from the parent company, provide the method of allocation.

A. The Company leases certain types of equipment. Copies of the lease agreements are not included herein. However, they are available for inspection at the Company's main office.

The method for calculation of monthly payments is fixed by contract. No leasing costs are allocated from the parent company.

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

C. Operating Expenses

OE8. Submit detailed calculations (or best estimates) of the cost resulting from storm damage.

A. The Company incurred no costs resulting from storm damage during the historic test year.

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

C. Operating Expenses

OE9. Submit details of expenditures for advertising (national, institutional and local media). Provide a schedule of advertising expense by media categories for the historic test year and the prior two comparable years with respect to:

a. Public health and safety.

b. Conservation of energy.

c. Explanation of billing practices, rates, rules and regulations.

d. Provision of factual and objective data programs in educational institutions.

e. Other advertising programs.

f. Total advertising expense.

A.

	FOR THE TWELVE MONTHS ENDED		
	3/31/2019	3/31/2020	3/31/2021
Water			
a. Public Health and Safety	$ 169,647	$ 215,998	$ 279,803
b. Conservation of energy	$ -	$ -	$ -
c. Explanation of billing practices, rates, rules and regulations	$ -	$ -	$ -
b. Provision of Factual and Objective Data Programs	$ 500	$ 500	$ -
e. Other Advertising Programs	$ 30,354	$ 7,883	$ 4,091
f. Total	$ 200,501	$ 224,381	$ 283,894
Wastewater			
a. Public Health and Safety	$ -	$ -	$ -
b. Conservation of energy	$ -	$ -	$ -
c. Explanation of billing practices, rates, rules and regulations	$ -	$ -	$ -
b. Provision of Factual and Objective Data Programs	$ -	$ -	$ -
e. Other Advertising Programs	$ -	$ 212	$ -
f. Total	$ -	$ 212	$ -

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

C. Operating Expenses

OE10. Prepare a detailed schedule for the historic test year showing types of social and service organization memberships paid for by the company and the cost thereof.

A. Please see the Company's response to OE24.

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

C. Operating Expenses

OE11. Submit a schedule showing a breakdown by the expenditures associated with outside services employed, regulatory commission expenses, showing expenses relating to rate cases separately, and miscellaneous general expenses, for the historic test year and prior 2 comparable years.

A. Please see the Company's response to OE1 for a breakdown of expenses and below for Regulatory Commission Expense - Assessment Fees.

	FOR THE TWELVE MONTHS ENDED		
	3/31/2019	3/31/2020	3/31/2021
Water			
PA Public Utility Commission Fees	$ 1,842,855	$ 1,720,000	$ 1,903,497
Office of the Consumer Advocate Fees	$ 464,277	$ 537,877	$ 669,770
Small Business Association Fees	$ 63,213	$ 82,607	$ 71,046
Damage Prevention Committee	$ -	$ 191	$ 20,784
Total	$ 2,370,345	$ 2,340,675	$ 2,665,097

	3/31/2019	3/31/2020	3/31/2021
Wastewater			
PA Public Utility Commission Fees	$ 58,825	$ 60,354	$ 86,034
Office of the Consumer Advocate Fees	$ 14,679	$ 18,869	$ 30,405
Small Business Association Fees	$ 1,994	$ 2,287	$ 3,486
Damage Prevention Committee	$ -	$ 648	$ 657
Total	$ 75,497	$ 82,158	$ 120,582

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

C. Operating Expenses

OE12. Submit details of information covering research and development expenditures, by project, within the company and note forecasted company programs.

A. Most of the Company's research activities are conducted under the direction of the Laboratory Manager.

Aqua Pennsylvania's central laboratory explores analytical methods and evaluates new products, technology and data from pilot studies of promising treatment processes. Staff participate in projects undertaken by the Water Research Foundation (WaterRF). They review published research and proposed regulations and legislation to keep ahead of regulations and to apply cost-effective technologies to source water and treatment issues.

The laboratory is equipped gas chromatograph (GC) and gas chromatograph/mass spectrome ter (GC/MS) instruments for analysis of trace organic contaminants in raw and treated water. Implementation of Solid Phase Microextraction (SPME) analysis of part-per-trillion levels of taste and odor compounds increased productivity for these analyses almost three-fold over previous methods. The laboratory also uses a state-of-the-art liquid chromatograph/mass spectrophotometer to monitor for future contaminants under consideration by EPA. EPA requires Aqua to monitor for unregulated contaminants in advance of rulemaking via the Unregulated Contaminant Monitoring Rule. This equipment allows us to monitor for PFOA and PFOS chemicals which are a major contaminant of concern in PA and under future regulation by PADEP. This has allowed detailed investigation of source water conditions and treatment processes with quick sample turnaround and to take legal action against the polluters.

This monitoring work evaluates distribution system water quality, helping the company prioritize capital investments in distribution system infrastructure improvements to meet current and future proposed regulations. This includes monitoring for implementation of the Disinfection Residuals Rule or PADEP Chapter 109 regulation changes which had taken effect in 2019 for all water utilities in PA and the upcoming Revised Lead and Copper Rule and Unregulated Contaminant Monitoring Rule 5 in 2023.

The Company is a subscriber to WaterRF and supports research in many areas through subscription fees.

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

C. Operating Expenses

OE13. Provide a detailed schedule of all charitable and civic contributions by recipient and amount for the historic test year.

A. Please see the attached.

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

CHARITABLE AND CIVIC CONTRIBUTIONS

Date	Payee	Category	Amount
4/2/2020	Catholic Charities	Community, Economic Growth/Development (C, EG/D)	$ 5,000
4/2/2020	Faith Community Food Pantry	Community, Economic Growth/Development (C, EG/D)	5,000
4/2/2020	Gleaners Food Bank of Indianapolis, Inc.	Community, Economic Growth/Development (C, EG/D)	3,500
4/2/2020	Community Harvest Food Bank	Community, Economic Growth/Development (C, EG/D)	3,500
4/2/2020	Portage Township Food Pantry	Community, Economic Growth/Development (C, EG/D)	3,000
4/2/2020	United Way	Community, Economic Growth/Development (C, EG/D)	5,000
4/2/2020	United Way	Community, Economic Growth/Development (C, EG/D)	5,000
4/2/2020	Food Bank of Central & Eastern NC	Community, Economic Growth/Development (C, EG/D)	2,000
4/2/2020	Second Harvest Food Bank SENC	Community, Economic Growth/Development (C, EG/D)	2,000
4/2/2020	Food Bank of Central & Eastern NC	Community, Economic Growth/Development (C, EG/D)	2,000
4/2/2020	Second Harvest Food Bank of Metrolina	Community, Economic Growth/Development (C, EG/D)	2,000
4/2/2020	Greensboro Urban Ministry Food Pantry	Community, Economic Growth/Development (C, EG/D)	2,000
4/2/2020	Greater Cleveland Food Bank, Inc.	Community, Economic Growth/Development (C, EG/D)	3,500
4/2/2020	Mid Ohio Foodbank	Community, Economic Growth/Development (C, EG/D)	3,500
4/2/2020	SE Ohio Foodbank	Community, Economic Growth/Development (C, EG/D)	1,000
4/2/2020	West Ohio Food Bank	Community, Economic Growth/Development (C, EG/D)	2,000
4/2/2020	Blue Ridge Area Food Bank	Community, Economic Growth/Development (C, EG/D)	3,300
4/2/2020	Feeding America Southwest Virginia	Community, Economic Growth/Development (C, EG/D)	3,350
4/2/2020	Feed More	Community, Economic Growth/Development (C, EG/D)	3,350
4/2/2020	North Texas Food Bank	Community, Economic Growth/Development (C, EG/D)	3,400
4/2/2020	Central Texas Food Bank	Community, Economic Growth/Development (C, EG/D)	3,300
4/2/2020	Houston Food Bank	Community, Economic Growth/Development (C, EG/D)	3,300
4/8/2020	City Team Ministries	Community, Economic Growth/Development (C, EG/D)	20,000
4/8/2020	Bernardine Center, The	Community, Economic Growth/Development (C, EG/D)	20,000
4/8/2020	Chester Eastside Ministries, Inc.	Community, Economic Growth/Development (C, EG/D)	20,000
4/8/2020	St. Mary's Episcopal Church Food Cupboard	Community, Economic Growth/Development (C, EG/D)	18,000
4/8/2020	Salvation Army of Chester PA	Community, Economic Growth/Development (C, EG/D)	20,000
4/8/2020	Chester Young Professionals	Community, Economic Growth/Development (C, EG/D)	2,000
4/8/2020	Montgomery County Foundation, The	Community, Economic Growth/Development (C, EG/D)	5,000
4/15/2020	Bucks County Opportunity Council	Community, Economic Growth/Development (C, EG/D)	10,000
4/23/2020	ACES Education Fund	Education (ED)	100
5/11/2020	Prep for Prep	Education (ED)	10,000
5/11/2020	Main Line Chamber Foundation	Community, Economic Growth/Development (C, EG/D)	5,000
5/11/2020	Philabundance	Community, Economic Growth/Development (C, EG/D)	5,000
5/11/2020	Chester County Food Bank	Community, Economic Growth/Development (C, EG/D)	5,000
5/11/2020	Inter-Faith Housing Alliance	Community, Economic Growth/Development (C, EG/D)	1,000
5/28/2020	French & Pickering Creeks Conservation Trust Inc.	Environment	1,000
5/28/2020	Main Line Meals on Wheels	Community, Economic Growth/Development (C, EG/D)	2,500
5/28/2020	Friends of the Wissahickon	Environment	1,000
5/28/2020	Bryn Mawr Beautiful Foundation	Community, Economic Growth/Development (C, EG/D)	2,000
5/28/2020	Junior Achievement of Southeastern Pennsylvania	Education (ED)	10,000
5/28/2020	Fluvanna Co. Habitat for Humanity	Community, Economic Growth/Development (C, EG/D)	1,000
5/28/2020	Schuylkill River Heritage Center	Education (ED)	1,000
5/29/2020	Chamber of Commerce of Greater Philadelphia Regional Foundation	Community, Economic Growth/Development (C, EG/D)	25,000
5/29/2020	Harmonville Fire Company	Emergency Services (EMS)	1,000
6/4/2020	Community Volunteers in Medicine	Health and Human Service (H/HS)	7,500
6/4/2020	Philadelphia Zoo, The	Community, Economic Growth/Development (C, EG/D)	5,000
6/4/2020	Bridge of the Penn-York Valley Churches, The	Community, Economic Growth/Development (C, EG/D)	1,000
6/4/2020	Buhl Park Corporation	Environment	2,000
6/4/2020	Central Susquehanna Opportunities, Inc.	Community, Economic Growth/Development (C, EG/D)	1,000
6/4/2020	Community Food Warehouse	Community, Economic Growth/Development (C, EG/D)	1,000
6/4/2020	Lest We Forget Museum of Slavery	Education (ED)	500
6/4/2020	New Jersey Shares, Inc.	Community, Economic Growth/Development (C, EG/D)	5,000
6/4/2020	Pennsylvania Environmental Council	Environment	10,000
6/4/2020	Wayne County Community Foundation	Environment	1,000
6/4/2020	White Haven Ministerial Assoc. Food Pantry	Community, Economic Growth/Development (C, EG/D)	1,000
6/4/2020	American Heart Association	Health and Human Service (H/HS)	5,000
6/4/2020	Encore Series, Inc.	Arts and Culture (A/C)	10,000
6/4/2020	YMCA of Bucks County	Community, Economic Growth/Development (C, EG/D)	3,000
6/4/2020	Cradle of Liberty, BSA	Community, Economic Growth/Development (C, EG/D)	3,000
6/4/2020	Valley Youth House	Health and Human Service (H/HS)	5,000
6/8/2020	Genesys Works Houston	Education (ED)	5,000
7/16/2020	Schuylkill River Greenway Assoc.	Environment	50,000
7/16/2020	Big Brothers Big Sisters of Central Illinois	Community, Economic Growth/Development (C, EG/D)	2,500
7/16/2020	Boys & Girls Club of Danville	Community, Economic Growth/Development (C, EG/D)	2,500
7/16/2020	Camp Shaw-waw-nas-see	Community, Economic Growth/Development (C, EG/D)	500
7/16/2020	NAACP	Community, Economic Growth/Development (C, EG/D)	1,000
7/16/2020	Oscar Mike Foundation	Community, Economic Growth/Development (C, EG/D)	1,500
7/16/2020	Natural Lands Trust	Environment	1,000
7/16/2020	Walnut Street Theatre	Arts and Culture (A/C)	16,600
7/16/2020	Project Headspace and Timing	Community, Economic Growth/Development (C, EG/D)	1,000
7/16/2020	Center of Concern	Health and Human Service (H/HS)	2,500
7/16/2020	Turning Point	Health and Human Service (H/HS)	1,000
7/16/2020	Partnership for the Delaware Estuary, Inc.	Environment	20,000
7/16/2020	Fred's Footsteps	Health and Human Service (H/HS)	2,500

CHARITABLE AND CIVIC CONTRIBUTIONS

Date	Payee	Category	Amount
7/16/2020	Tredyffrin Township Library Foundation	Education (ED)	5,000
8/28/2020	Human Rights Campaign	Community, Economic Growth/Development (C, EG/D)	53
8/28/2020	William Way LGBT Community Center	Community, Economic Growth/Development (C, EG/D)	127
8/28/2020	Marine Vets Captain Ryan Beaupre Chapter	Community, Economic Growth/Development (C, EG/D)	500
8/28/2020	New Jersey Association on Correction	Health and Human Service (H/HS)	5,000
8/28/2020	Phillipsburg Area Senior Center	Community, Economic Growth/Development (C, EG/D)	5,000
8/28/2020	St. Barnabas Conference	Community, Economic Growth/Development (C, EG/D)	5,000
8/28/2020	YMCA - Hamilton Area	Community, Economic Growth/Development (C, EG/D)	5,000
8/28/2020	Youth Mentoring Partnership	Education (ED)	1,000
8/28/2020	Olivet Nazarene University	Education (ED)	500
8/28/2020	Potawatomi Paddlers Association	Environment	500
8/28/2020	Community Action Agency of Delaware County	Community, Economic Growth/Development (C, EG/D)	20,000
8/28/2020	Riverbend Environmental Educational Center	Environment	1,500
8/28/2020	Partnership for the Delaware Estuary, Inc.	Environment	2,500
8/28/2020	Unite for HER	Health and Human Service (H/HS)	2,500
8/28/2020	LuLu Shriners Charity Golf	Health and Human Service (H/HS)	2,500
9/22/2020	Blue Ridge Area Food Bank	Community, Economic Growth/Development (C, EG/D)	3,000
9/22/2020	Blue Ridge Volunteer Fire Dept & Rescue Squad, Inc.	Emergency Services (EMS)	1,000
9/22/2020	Boys & Girls Club of the Northern Neck	Community, Economic Growth/Development (C, EG/D)	1,000
9/22/2020	Chester County Fund for Women and Girls	Community, Economic Growth/Development (C, EG/D)	500
9/22/2020	Chester-Ridley-Crum Watershed Association	Environment	500
9/22/2020	Deep Creek Volunteer Fire Dept.	Emergency Services (EMS)	1,000
9/22/2020	Edinburg Volunteer Fire Dept.	Emergency Services (EMS)	1,000
9/22/2020	Feeding America Southwest Virginia	Community, Economic Growth/Development (C, EG/D)	3,000
9/22/2020	Gainesboro Volunteer Fire Company	Emergency Services (EMS)	1,000
9/22/2020	Goochlandcares Inc	Emergency Services (EMS)	3,000
9/22/2020	Gore Volunteer Fire Company	Emergency Services (EMS)	1,000
9/22/2020	Greenbackville Volunteer Fire Department	Emergency Services (EMS)	1,000
9/22/2020	Lake Monticello Volunteer Fire & Rescue Squad Inc	Emergency Services (EMS)	1,000
9/22/2020	White Stone Volunteer Fire Dept.	Emergency Services (EMS)	1,000
9/22/2020	Wintergreen Fire & Rescue	Emergency Services (EMS)	1,000
9/22/2020	Youth Golf Foundation	Community, Economic Growth/Development (C, EG/D)	300
10/1/2020	Bryn Mawr Hospital Foundation, The	Health and Human Service (H/HS)	25,000
10/1/2020	Cradle of Liberty, BSA	Community, Economic Growth/Development (C, EG/D)	1,500
10/1/2020	Independence Visitor Center Corporation	Community, Economic Growth/Development (C, EG/D)	2,500
10/1/2020	Laurel House	Health and Human Service (H/HS)	25,000
10/1/2020	Magee Rehabilitation	Health and Human Service (H/HS)	7,500
10/1/2020	Pennsylvania Resources Council, Inc. (PRC)	Environment	1,500
10/1/2020	Salvation Army of Philadelphia	Community, Economic Growth/Development (C, EG/D)	5,000
10/1/2020	World Trade Center of Greater Philadelphia	Community, Economic Growth/Development (C, EG/D)	1,500
10/26/2020	Wilmington Youth Rowing Association	Community, Economic Growth/Development (C, EG/D)	250
10/26/2020	Caroline Family YMCA	Community, Economic Growth/Development (C, EG/D)	1,500
10/28/2020	Pennsylvania Academy of the Fine Arts	Arts and Culture (A/C)	8,000
10/28/2020	Child Network	Health and Human Service (H/HS)	750
10/28/2020	Kankakee River Basin Commission	Environment	1,000
10/28/2020	Bourbonnais Grove Historical Society	Arts and Culture (A/C)	1,000
11/2/2020	Salvation Army Northeast Ohio Divisional Headquarters	Community, Economic Growth/Development (C, EG/D)	20,000
11/13/2020	Together We Can	Community, Economic Growth/Development (C, EG/D)	5,000
11/16/2020	For Pete's Sake	Health and Human Service (H/HS)	1,000
11/23/2020	Global Philadelphia Association	Community, Economic Growth/Development (C, EG/D)	1,000
11/24/2020	Kankakee County Coalition Against Domestic Violence	Community, Economic Growth/Development (C, EG/D)	1,000
11/24/2020	Lake Wallenpaupack Watershed Management District	Environment	1,000
11/24/2020	Willow Grove Charities	Health and Human Service (H/HS)	1,000
12/3/2020	Pennsylvania Society	Misc.	1,000
12/3/2020	Glenside Youth Athletic Club		5,000
12/3/2020	College Possible Philadelphia	Education (ED)	5,000
12/3/2020	Boys & Girls Club Northwest Indiana, Inc.	Health and Human Service (H/HS)	2,500
12/3/2020	Children's Hope House	Health and Human Service (H/HS)	5,000
12/3/2020	Essential Assistance Initiatives Inc.	Community, Economic Growth/Development (C, EG/D)	100,000
12/3/2020	Hancock Regional Hospital Foundation	Health and Human Service (H/HS)	2,000
12/3/2020	League of Miracles of Morgan County	Health and Human Service (H/HS)	1,000
12/3/2020	Preservation Non Profit Housing Corporation	Health and Human Service (H/HS)	1,000
12/3/2020	United Way of Greater Philadelphia & Southern NJ	Health and Human Service (H/HS)	200,000
12/3/2020	Veterans Life Changing Service	Health and Human Service (H/HS)	1,000
12/3/2020	YWCA Northeast Indiana	Health and Human Service (H/HS)	5,000
12/11/2020	City Team Ministries	Health and Human Service (H/HS)	2,000
12/15/2020	St. Mary's Hospital Kankakee	Health and Human Service (H/HS)	2,500
12/15/2020	Garage Youth Center, The	Health and Human Service (H/HS)	5,000
12/15/2020	White Clay Watershed Association	Environment	5,000
12/15/2020	Chatham Outreach Alliance	Community, Economic Growth/Development (C, EG/D)	5,000
12/15/2020	Food Bank of Central & Eastern NC	Community, Economic Growth/Development (C, EG/D)	3,000
12/15/2020	Second Harvest Food Bank of Metrolina	Community, Economic Growth/Development (C, EG/D)	3,000
12/15/2020	Second Harvest Food Bank of Northwest NC	Community, Economic Growth/Development (C, EG/D)	2,000
12/15/2020	Second Harvest Food Bank SENC	Community, Economic Growth/Development (C, EG/D)	2,000
12/15/2020	Kiwanis Club of Kankakee Foundation	Community, Economic Growth/Development (C, EG/D)	500
12/15/2020	River of Life Presbyterian Church	Community, Economic Growth/Development (C, EG/D)	1,000
12/22/2020	Salvation Army of Chester PA	Health and Human Service (H/HS)	10,000
12/22/2020	Keystone Human Services	Health and Human Service (H/HS)	5,000
12/22/2020	Indiana University Health Foundation	Health and Human Service (H/HS)	2,000
1/8/2021	Rainbow PUSH	Education (ED)	25,000

CHARITABLE AND CIVIC CONTRIBUTIONS

Date	Payee	Category	Amount
1/14/2021	White Haven Fire Department	Emergency Services (EMS)	1,000
1/14/2021	Sharon Fire Department	Emergency Services (EMS)	1,000
1/14/2021	Shamokin Bureau of Fire	Emergency Services (EMS)	1,000
1/14/2021	Sandy Township Fire Department	Emergency Services (EMS)	1,000
1/14/2021	Honesdale Fire Department	Emergency Services (EMS)	1,000
1/14/2021	Bristol Fire Co Station 51	Emergency Services (EMS)	1,000
1/14/2021	Bristol Consolidated Fire Company	Emergency Services (EMS)	1,000
1/14/2021	Athens Township Volunteer Fire Company	Emergency Services (EMS)	1,000
1/14/2021	Willow Grove Fire Company	Emergency Services (EMS)	2,000
1/14/2021	West Bradford Fire Company	Emergency Services (EMS)	2,000
1/14/2021	Valley Forge Fire Co.	Emergency Services (EMS)	2,000
1/14/2021	Springfield Fire Company	Emergency Services (EMS)	2,000
1/14/2021	Rose Tree Fire Company	Emergency Services (EMS)	2,000
1/14/2021	Rocky Run Fire Company	Emergency Services (EMS)	2,000
1/14/2021	Parkland Fire Company	Emergency Services (EMS)	2,000
1/14/2021	New Hanover Township Volunteer Fire & Rescue	Emergency Services (EMS)	2,000
1/14/2021	King of Prussia Volunteer Fire Company	Emergency Services (EMS)	2,000
1/14/2021	Goshen Fire Company	Emergency Services (EMS)	2,000
1/14/2021	Bryn Mawr Fire Company	Emergency Services (EMS)	2,000
1/14/2021	Walnut Street Theatre	Arts and Culture (A/C)	15,000
1/25/2021	Glenside Youth Athletic Club	Community, Economic Growth/Development (C, EG/D)	5,000
1/29/2021	Ludington Public Library	Community, Economic Growth/Development (C, EG/D)	1,000
1/29/2021	Central Susquehanna Opportunities, Inc.	Community, Economic Growth/Development (C, EG/D)	1,000
1/29/2021	Camp Shaw-waw-nas-see	Community, Economic Growth/Development (C, EG/D)	1,000
1/29/2021	French & Pickering Creeks Conservation Trust Inc.	Environment	2,000
1/29/2021	Morton Arboretum, The	Environment	2,500
1/29/2021	Henderson County Livestock Show	Education (ED)	2,500
1/29/2021	Williamson College of the Trades	Education (ED)	5,000
1/29/2021	Carry the Load	Community, Economic Growth/Development (C, EG/D)	5,000
1/29/2021	Community Volunteers in Medicine	Health and Human Service (H/HS)	7,500
1/29/2021	Economy League of Greater Philadelphia	Community, Economic Growth/Development (C, EG/D)	10,000
1/29/2021	Ed Snider Youth Hockey Foundation	Health and Human Service (H/HS)	15,000
1/29/2021	Franklin Institute Science Museum	Education (ED)	25,000
1/29/2021	Villanova University	Education (ED)	30,000
1/29/2021	America 250 Foundation	Community, Economic Growth/Development (C, EG/D)	67,000
2/8/2021	Congreso de Latinos Unidos	Community, Economic Growth/Development (C, EG/D)	5,000
2/8/2021	Horizons at The Episcopal Academy	Education (ED)	7,500
2/18/2021	YMCA - Hamilton Area	Community, Economic Growth/Development (C, EG/D)	1,000
2/18/2021	Eastern Pennsylvania Water Pollution Operators Association	Environment	1,000
2/18/2021	Chester-Ridley-Crum Watershed Association	Environment	1,500
2/18/2021	Girl Scouts of Eastern Pennsylvania	Community, Economic Growth/Development (C, EG/D)	3,000
2/18/2021	Franklin Institute Science Museum	Education (ED)	25,000
2/18/2021	Bryn Mawr Hospital Foundation, The	Health and Human Service (H/HS)	25,000
2/23/2021	Habitat for Humanity of Montgomery and Delaware Counties	Community, Economic Growth/Development (C, EG/D)	5,000
3/1/2021	People Helping People	Food Insecurity	5,000
3/1/2021	Montgomery County Food Bank	Food Insecurity	5,000
3/1/2021	Crisis Bread Basket	Food Insecurity	5,000
3/1/2021	Salvation Army, The	Health and Human Service (H/HS)	5,500
3/1/2021	American Red Cross	Health and Human Service (H/HS)	5,500
3/1/2021	Salvation Army, The	Food Insecurity	6,000
3/1/2021	Salvation Army Greater Houston Area Command, The	Food Insecurity	6,000
3/1/2021	American Red Cross	Health and Human Service (H/HS)	6,000
3/1/2021	American Red Cross	Health and Human Service (H/HS)	6,000
3/5/2021	Perkiomen Watershed Conservancy	Environment	1,000
3/5/2021	Perkiomen Valley Trout Unlimited	Environment	1,426
3/5/2021	Main Line Meals on Wheels	Food Insecurity	3,000
3/5/2021	Angel Flight East	Health and Human Service (H/HS)	5,000
3/18/2021	Bethel AME Church Scholarship Fund	Education (ED)	100
3/18/2021	Chester County Fund for Women and Girls	Education (ED)	500
3/18/2021	Bloomsbury Hose Company	Emergency Services (EMS)	570
3/18/2021	Riverbend Environmental Educational Center	Environment	1,000
3/18/2021	Media Arts Council	Arts and Culture (A/C)	1,000
3/18/2021	Natural Lands Trust	Environment	2,500
3/18/2021	Brandywine Red Clay Alliance	Environment	2,500
3/18/2021	YMCA - Hamilton Area	Food Insecurity	20,000
3/18/2021	Franklin Institute Science Museum	Education (ED)	20,000
3/18/2021	Leukemia Lymphoma Society	Health and Human Service (H/HS)	30,000
3/18/2021	Schuylkill River Greenway Assoc.	Environment	75,000
3/18/2021	Pennsylvania Horticultural Society	Environment	112,000
		Total	**$ 1,638,776**

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

C. Operating Expenses

OE14. Provide the two most recent actuarial studies for both pension expense and postretirement benefits other than pensions (OPEBs).

A. The Company is providing to the Commission, the two most recent actuarial studies for both pension expense and OPEBs. The actuarial studies are proprietary and confidential. Accordingly, the Company is providing the actuarial studies in sealed envelopes that are marked "CONFIDENTIAL AND PROPRIETARY." The Company hereby requests that the contents of such envelopes be maintained CONFIDENTIAL by the Commission; that the Commission's Secretary place such material in NON-PUBLIC FOLDERS; and that any employee of the Commission that may have access to such material be directed to maintain its confidentiality. The Company understands that, pursuant to 52 Pa. Code Section 5.423(b), the material provided in the sealed envelopes will not be disclosed pending the issuance of an order or other action by the Commission on the Company's request. The Company will, however, provide this information to a party to this proceeding pursuant to the execution of a suitable confidentiality agreement.

a) See attached Actuarial Reports dated March 2019, September 2019, December 2020 & minimum required contribution allocation 2019 for pension expense.

b) See attached Actuarial Reports dated April 2020 and March 2021 for OPEB expense.

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

C. Operating Expenses

OE15. Identify the total pension expense under statement of accounting standards (SFAS 87) for the historic test year and the portion charged to operation and maintenance (O & M). Include an analysis showing the contribution to the pension plan and the amount deferred or expensed for each of the past 2 years and the historic test year. Also provide any estimates for the future year.

A. Please see the Company's response to OE14 for the SFAS 87 pension expense amounts. Please refer to Schedule C-8.2 in Exhibit 1-A for the pension expense charged to O&M for the historic test year and estimated for the future test year and fully projected future test year.

	FOR THE TWELVE MONTHS ENDED	
	3/31/2019	3/31/2020
Pension Expense *	$ 6,100,000	$ 9,900,000

**Gross*

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

C. Operating Expenses

OE16. Provide an analysis of OPEBs showing the accrual amount under SFAS 106 and the pay-as-you-go expense.

A. Please refer to Schedule C-8.3 of Exhibit 1-A and the Company's response to OE14.

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

C. Operating Expenses

OE17. Reconcile the historic and future test year SFAS No. 106 expense levels with the amount identified in the actuarial report.

A. Please refer to Schedule C-8.3 of Exhibit 1-A.

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

C. Operating Expenses

OE18. Identify the actual or projected amounts contributed to SFAS No. 106 funds for the historic and future test years. Identify the actual or projected dates and amounts of the contributions.

A. Please refer to Exhibit 1-A for projected expense claims and projected future funding contributions. Contributions are typically made in the December each year.

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

C. Operating Expenses

OE19. Explain the funding options or plans which are being used for SFAS No. 106 costs. Identify the portion of costs which are eligible for tax preferred funding.

A. The Company maintains Voluntary Employee Beneficiary Association plans ("VEBA"), which provide benefits for its union employees and its non-union employees.

The Internal Revenue Service has made a determination that the VEBA plans meet the requirements of Section 501(c) 9 of the Internal Revenue Code and are generally exempt from federal or state taxes. The income from the VEBA plans is not included in the Company's taxable income.

Each year, the Company's actuary determines the Company's maximum tax-deductible funding limitations for the plans based on claim cost assumptions and asset values. The Company contributes to the VEBA plans based on either the lower of the maximum tax-deductible contribution or the OPEB expense recognized in the calendar year.

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

C. Operating Expenses

OE20. State whether the company is studying or anticipating any changes to its postretirement benefits offered to employees as a result of SFAS No. 106 or for other reasons. If yes, provide the study and explain the anticipated change.

A. There are no plan changes anticipated at this time.

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

C. Operating Expenses

OE21. State whether the historic test year expenses reflect any accruals for postemployment benefits under SFAS 112. If yes, provide complete details including supporting documentation, assumptions, and funding mechanisms.

A. The historic test year expenses do not reflect any accruals for postretirement benefits under SFAS 112.

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

C. Operating Expenses

OE22. Provide a copy of all incentive compensation and bonus plans and provide the level of related bonus payments included in the cost of service. Provide information for the preceding 2 years and any changes since the last rate case.

A. The Incentive Compensation Plan will be provided upon request and forwarded under a Confidentiality Agreement.

Incentive Compensation Payments:

Twelve Months Ended		
3/31/2019	$	2,366,589
3/31/2020	$	2,179,468
3/31/2021	$	2,848,500

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

C. Operating Expenses

OE23. Provide the most recent insurance premiums for each type of insurance coverage, both employee benefit and those purchased for the company, reflected in the company's filing. If available, provide estimated premiums for the subsequent calendar year.

A. Please refer to Schedule C-8.1 of Exhibit 1-A for Employee Benefit Insurance Coverage.

For Insurance Coverage purchased for the Company, including general liability, workers comp, transportation, and other, please refer to Schedule C-4.6 of Exhibit 1-A for water and Schedule C-4.6 of Exhibits 1-B through 1-G for wastewater.

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

C. Operating Expenses

OE24. Provide the level of payments made to industry organizations included in the cost of service along with a description of each payee organization.

A.

	FOR THE TWELVE MONTHS ENDED 3/31/2021	ELIMINATED AMOUNT
Water		
Industry		
AWWA	$ 87,085	$ -
NAWC	$ 293,115	$ 38,105
Service/Social		
Chamber of Commerce	$ 126,254	$ -
Other	$ 126,688	$ -
Total	$ 633,141	$ 38,105
Wastewater		
Service/Social		
Other	$ 421	$ -
Total	$ 421	$ -

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

C. Operating Expenses

OE25. If the company has included any costs associated with canceled construction projects or obsolete inventory in requested rates, separately identify the items, provide the related amounts and explain the reason for the cancellation or obsolescence.

A. No costs associated with cancelled construction projects have been included in the Company's cost of service.

The historic test year expenses reflect $13,783 in obsolete inventory. This expense is consistent with the policy derived from the recommendation from the most recent Management Efficiency Audit by the PUC.

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

C. Operating Expenses

OE26. Explain how the company accounts for vacation pay for book and ratemaking purposes.

A. The Company maintains both an asset and liability account for vacation pay. The net effect for book purposes equals zero. The Company has made no claim for vacation pay for ratemaking purposes since a full year of salaries and wages for each employee has been included in the Company's claim.

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

C. Operating Expenses

OE27. Indicate whether any employee positions have been eliminated since the commencement of the historic test year or are expected to be eliminated during the future test year.

A. The Company has not eliminated any positions since the commencement of the historic test year. The Company does not expected to eliminate any other positions during the future test year or fully projected future test year.

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

C. Operating Expenses

OE28. Furnish the name of each supplier, gallonage and expense for water purchased as recorded in Water Purchased for Resale-Account 706 for the historic test year and two preceding years.

A. Please refer to Schedule C-7.1.i of Exhibit 1-A for water.

AQUA PENNSYLVANIA, INC. & AQUA PENNSYLVANIA WASTEWATER, INC.

TABLE OF CONTENTS TO MINIMUM FILING REQUIREMENTS
D. TAXES

MFR	Description
TX1	PA Tax Return
TX2	Out Of State Tax
TX3	Income Tax Refunds
TX4	Deferred Income Tax
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TX6	Taxable Income Adjustments
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TX8	Prepaid & Deferred Taxes
TX9	Cost Of Removal
TX10	Accelerated Depreciation
TX11	Carryovers
TX12	Taxes Accrued
TX13	Consolidated Tax Returns
TX14	3 Year Returns
TX15	Tax Other Than Income
TX16	Deferred Taxes
TX17	Test Year Taxes
TX18	Debt Interest

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

D. Taxes

TX1. Provide a copy of the latest Pennsylvania Corporate Tax report and the latest Pennsylvania Corporate Tax settlement.

A. Please see the attached Corporate Tax Returns for the year ending December 31, 2019 and Statement of Accounts for Aqua Pennsylvania, Inc., Honesdale Consolidated Water Company, Superior Water Company, Inc., and Aqua Pennsylvania Wastewater, Inc.

Diagnostic Report

Tax Year : 2019 **Return No:** 0001I0
Taxpayer : Aqua Pennsylvania Inc
ID No : 23-2297407

** No Severe Diagnostics Detected **

Informational Diagnostics: Total 5

States (5)
General (2)
1.Common State
Federal attachments are not provided for states that require a complete federal return. Please check the filing requirements for the following state returns:
PA,

2.Common State
The following state(s) may require that you submit tax payments using Electronic Funds Transfer (EFT). Please consult the state's EFT guidelines before submitting any payments by check:
FL,IL,PA,TX,

Pennsylvania (3)
3.General Information
The State of Pennsylvania requires data to print in 12pt OCRA font (approximately 1/6" tall). If your data for Pennsylvania forms is printing in a smaller font, please contact support.

4.Repatriation Transition Tax
The Pennsylvania Department of Revenue has issued an information notice providing guidance on how the Repatriation Transition Tax enacted under the Tax Cuts and Jobs Act of 2017 (TCJA-P.L. 115-97) affects Pennsylvania corporate net income tax and Pennsylvania personal income tax. (Pennsylvania Informational Notice, Corporation Taxes and Personal Income Tax 2018-01, 04/20/2018.)

5.REV-857
The State of Pennsylvania instructions indicate to use our Form REV-857 only if corporation has not received the preprinted PA Corp. Tax Coupon Book.

Electronic Filing Alerts

** No Electronic Filing Alerts Detected **

Electronic Filing Rejects

** No Electronic Filing Rejects Detected **

** No Electronic Filing XML Validation Errors Detected **

* indicates Diagnostic has been suppressed.

Estimated Values Summary Report

Tax Year : 2019
Taxpayer : Aqua Pennsylvania Inc
ID No : 23-2297407

Return No: 0001I0

Screen Name	Estimated Value

** NO ESTIMATED VALUES DETECTED **

R pennsylvania DEPARTMENT OF REVENUE

PA-8453 C (CT) 05-18

PA Corporate Net Income Tax Declaration for a State e-file Report

2019

For calendar year 2019 or tax year beginning, 01/01 2019, ending, 12/31 20 19 .

FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN) 232297407

Name of Corporation

AQUA PENNSYLVANIA INC

Address	City	State	ZIP	Revenue ID Number
762 W. LANCASTER AVE	BRYN MAWR	PA	19010-348	1000037019

PART I TAX REPORT INFORMATION (Whole dollars only.)

1. Income or Loss from Federal Return on a Separate Company Basis (From RCT-101, Section B, Line 1)	1.	-25,094,145.
2. PA Taxable Income or Loss (From RCT-101, Section B, Line 12)	2.	-29,564,171.
3. PA Corporate Net Income Tax Due (From RCT-101, Section B, Line 15)	3.	

PART II DECLARATION OF OFFICER (See instructions.) **Keep a copy of the corporation's tax report, RCT-101.**

4a. ☐ I consent that the corporation's refund check may be mailed directly to the address provided on RCT-101.

4b. ☒ I do not want a refund mailed to the corporation, or the corporation is not receiving a refund.

4c. ☐ I authorize (1) the PA Department of Revenue and its designated financial institution to initiate an electronic funds withdrawal entry to my financial institution account designated in the electronic portion of my 2019 Pennsylvania Corporate Net Income Tax Report for payment of my state taxes owed; and (2) my financial institution to debit the entry to my account. I also authorize the financial institutions involved in the processing of my electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to my payment. I can revoke this authorization by notifying the PA Department of Revenue no later than two business days prior to the payment date. I understand notification must be made by calling 717-783-6277.

If I filed a balance-due report, I understand if the PA Department of Revenue does not receive full and timely payment of my tax liability, I remain liable for the tax due and all applicable interest and penalties. If I filed a joint federal and state tax return/report and there is an error on my federal return, I understand my state report will be rejected.

Under penalties of perjury, I declare I am an officer of the above-named corporation and the information I provided to my electronic return originator (ERO) and/or transmitter and the amounts in Part I above agree with the amounts on the corresponding lines of the corporation's 2018 Pennsylvania Corporate Net Income Tax Report. To the best of my knowledge and belief, the corporation's report is true, correct and complete. I consent to my ERO and/or transmitter sending the corporation's report and accompanying schedules and statements to the Internal Revenue Service (IRS) and subsequently by the IRS to the PA Department of Revenue. I also consent to the PA Department of Revenue sending my ERO and/or transmitter, through the IRS, an acknowledgment of receipt of transmission, an indication of whether or not the corporation's report is accepted and, if rejected, the reason(s) for rejection.

SIGN HERE ▶

Signature of Officer	Date	Title	Social Security number
		VICE PRESIDENT,	

Address	City	State	ZIP
762 W. LANCASTER AVE	BRYN MAWR	PA	19010-348

PART III DECLARATION OF ELECTRONIC RETURN ORIGINATOR (ERO) AND PAID PREPARER (See instructions.)

I declare I have reviewed the above-named corporation's report, and the entries on Form PA 8453 C are true, correct and complete to the best of my knowledge and belief. I obtained the corporate officer's signature on this form before submitting the report to the PA Department of Revenue, provided the corporate officer a copy of all forms and information to be filed with the PA Department of Revenue and followed all other requirements specified by the PA Department of Revenue and in IRS Pub. 3112, IRS e-file Application and Participation, and Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers of forms 1120/1120S. If I am also the preparer, under penalties of perjury, I declare I examined the above-named corporation's report, accompanying schedules and statements, and to the best of my knowledge and belief they are true, correct and complete. I understand I am required to keep this form and the supporting documents for three years.

ERO's USE ONLY ▶

ERO's Signature	Date	Check if also paid preparer ☐	Check if self-employed ☐	ERO's SSN or PTIN

Firm's name (or yours if self-employed), address and ZIP code ▶ | EIN | Telephone Number

Under penalties of perjury, I declare I examined the above-named corporation's report, accompanying schedules and statements, and to the best of my knowledge and belief they are true, correct and complete.

PAID PREPARER'S USE ONLY ▶

Preparer's Signature	Date	Check if self-employed ☐	Preparer's SSN or PTIN
			P01343696

Firm's name (or yours if self-employed), address and ZIP code ▶ PRICEWATERHOUSECOOPERS LLP

2001 MARKET ST. PHILADELPHIA 19103 Telephone Number 2673303000

Electronic Return Originators (EROs) and paid preparers must retain this form and supporting documents for three years.

DO NOT SUBMIT THIS FORM TO THE PA DEPARTMENT OF REVENUE UNLESS REQUESTED TO DO SO.

pennsylvania
DEPARTMENT OF REVENUE

ELECTRONIC FUNDS TRANSFER IS RECOMMENDED FOR PAYMENTS OF $1,000 OR MORE

REV-857 (SU) 09-19

PA CORPORATE NET INCOME TAX ESTIMATED TAX PAYMENT COUPON

Do not mail this coupon if payment is being made electronically.

1. **Enter account information** including file period begin, file period end, Revenue ID, quarter for which payment is being made, quarter due date, corporation name, state of incorporation, EIN and complete mailing address.
2. **Enter payment** required for PA corporate net income (CNI) tax. If no payment is required for CNI tax, do not submit this form.
3. **Payments of $1,000 or more** must be made electronically or by certified or cashier's check remitted in person or by express mail courier. If paying by certified or cashier's check, make it payable to PA Department of Revenue and deliver check and coupon to:

   PA DEPARTMENT OF REVENUE
   1854 BROOKWOOD ST
   HARRISBURG PA 17104

4. **Payments less than $1,000** may be made electronically or by mailing the coupon and check payable to PA Department of Revenue to:

   PA DEPARTMENT OF REVENUE
   PO BOX 280422
   HARRISBURG PA 17128-0422

   Filing returns and making payments electronically is easy and secure. Learn more by visiting www.revenue.pa.gov and selecting Online Services.

5. **Signature, title, date, email address and telephone number** must be provided by a representative of the corporation.
6. **Must use mmddyyyy format** in all date fields.

PLEASE READ THE INSTRUCTIONS BEFORE COMPLETING THIS COUPON.

DETACH HERE BEFORE MAILING

9Y4631 2.000

pennsylvania
DEPARTMENT OF REVENUE

REV-857 (SU) 09-19

PA CORPORATE TAX

REV-857 ESTIMATED TAX PAYMENT

DEPT USE ONLY

File Period Begin	File Period End	Revenue ID	QTR	Quarter Due Date
01012020	12312020	1000037019	1	07152020

Corporation Name

Aqua Pennsylvania Inc

State of Incorporation: PA

EIN: 23-2297407

USE WHOLE DOLLARS ONLY

1. CNI TAX PAYMENT $ .00

Street Address

762 W. LANCASTER AVE

City: BRYN MAWR

State: PA

ZIP: 19010-3489

8570019128

Signature

Title: VICE PRESIDENT, TAX

Date: 07152020

Email: CSABALL@ESSENTIAL.CO

Telephone: 6106454202

pennsylvania
DEPARTMENT OF REVENUE

ELECTRONIC FUNDS TRANSFER IS RECOMMENDED FOR PAYMENTS OF $1,000 OR MORE

REV-857 (SU) 09-19

PA CORPORATE NET INCOME TAX ESTIMATED TAX PAYMENT COUPON

Do not mail this coupon if payment is being made electronically.

1. **Enter account information** including file period begin, file period end, Revenue ID, quarter for which payment is being made, quarter due date, corporation name, state of incorporation, EIN and complete mailing address.
2. **Enter payment** required for PA corporate net income (CNI) tax. If no payment is required for CNI tax, do not submit this form.
3. **Payments of $1,000 or more** must be made electronically or by certified or cashier's check remitted in person or by express mail courier. If paying by certified or cashier's check, make it payable to PA Department of Revenue and deliver check and coupon to:

   PA DEPARTMENT OF REVENUE
   1854 BROOKWOOD ST
   HARRISBURG PA 17104

4. **Payments less than $1,000** may be made electronically or by mailing the coupon and check payable to PA Department of Revenue to:

   PA DEPARTMENT OF REVENUE
   PO BOX 280422
   HARRISBURG PA 17128-0422

   Filing returns and making payments electronically is easy and secure. Learn more by visiting www.revenue.pa.gov and selecting Online Services.
5. **Signature, title, date, email address and telephone number** must be provided by a representative of the corporation.
6. **Must use mmddyyyy format** in all date fields.

PLEASE READ THE INSTRUCTIONS BEFORE COMPLETING THIS COUPON.

DETACH HERE BEFORE MAILING

9Y4631 2.000

pennsylvania
DEPARTMENT OF REVENUE

REV-857 (SU) 09-19

PA CORPORATE TAX

REV-857 ESTIMATED TAX PAYMENT

DEPT USE ONLY

File Period Begin	File Period End	Revenue ID	QTR	Quarter Due Date
01012020	12312020	1000037019	2	06152020

Corporation Name

Aqua Pennsylvania Inc

State of Incorporation: PA

EIN: 23-2297407

USE WHOLE DOLLARS ONLY

1. CNI TAX PAYMENT $ .00

Street Address

762 W. LANCASTER AVE

City: BRYN MAWR

State: PA

ZIP: 19010-3489

8570019128

Signature

Title: VICE PRESIDENT, TAX

Date: 06152020

Email: CSABALL@ESSENTIAL.CO

Telephone: 6106454202

pennsylvania
DEPARTMENT OF REVENUE

ELECTRONIC FUNDS TRANSFER IS RECOMMENDED FOR PAYMENTS OF $1,000 OR MORE

REV-857 (SU) 09-19
PA CORPORATE NET INCOME TAX ESTIMATED TAX PAYMENT COUPON

Do not mail this coupon if payment is being made electronically.

1. **Enter account information** including file period begin, file period end, Revenue ID, quarter for which payment is being made, quarter due date, corporation name, state of incorporation, EIN and complete mailing address.
2. **Enter payment** required for PA corporate net income (CNI) tax. If no payment is required for CNI tax, do not submit this form.
3. **Payments of $1,000 or more** must be made electronically or by certified or cashier's check remitted in person or by express mail courier. If paying by certified or cashier's check, make it payable to PA Department of Revenue and deliver check and coupon to:

   PA DEPARTMENT OF REVENUE
   1854 BROOKWOOD ST
   HARRISBURG PA 17104

4. **Payments less than $1,000** may be made electronically or by mailing the coupon and check payable to PA Department of Revenue to:

   PA DEPARTMENT OF REVENUE
   PO BOX 280422
   HARRISBURG PA 17128-0422

   Filing returns and making payments electronically is easy and secure. Learn more by visiting www.revenue.pa.gov and selecting Online Services.
5. **Signature, title, date, email address and telephone number** must be provided by a representative of the corporation.
6. **Must use mmddyyyy format** in all date fields.

PLEASE READ THE INSTRUCTIONS BEFORE COMPLETING THIS COUPON.

DETACH HERE BEFORE MAILING

9Y4631 2.000

pennsylvania
DEPARTMENT OF REVENUE

REV-857 (SU) 09-19 **PA CORPORATE TAX**

REV-857 ESTIMATED TAX PAYMENT

DEPT USE ONLY

File Period Begin	File Period End	Revenue ID	QTR	Quarter Due Date
01012020	12312020	1000037019	3	09152020

Corporation Name
Aqua Pennsylvania Inc

USE WHOLE DOLLARS ONLY

State of Incorporation: PA
EIN: 23-2297407

1. CNI TAX PAYMENT $ .00

Street Address
762 W. LANCASTER AVE

City: BRYN MAWR
State: PA
ZIP: 19010-3489

8570019128

Signature
Title: VICE PRESIDENT, TAX
Date: 09152020

Email: CSABALL@ESSENTIAL.CO
Telephone: 6106454202

pennsylvania
DEPARTMENT OF REVENUE

ELECTRONIC FUNDS TRANSFER IS RECOMMENDED FOR PAYMENTS OF $1,000 OR MORE

REV-857 (SU) 09-19
PA CORPORATE NET INCOME TAX ESTIMATED TAX PAYMENT COUPON

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1. **Enter account information** including file period begin, file period end, Revenue ID, quarter for which payment is being made, quarter due date, corporation name, state of incorporation, EIN and complete mailing address.
2. **Enter payment** required for PA corporate net income (CNI) tax. If no payment is required for CNI tax, do not submit this form.
3. **Payments of $1,000 or more** must be made electronically or by certified or cashier's check remitted in person or by express mail courier. If paying by certified or cashier's check, make it payable to PA Department of Revenue and deliver check and coupon to:

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5. **Signature, title, date, email address and telephone number** must be provided by a representative of the corporation.
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PLEASE READ THE INSTRUCTIONS BEFORE COMPLETING THIS COUPON.

DETACH HERE BEFORE MAILING

9Y4631 2.000

pennsylvania
DEPARTMENT OF REVENUE

REV-857 (SU) 09-19 **PA CORPORATE TAX**

REV-857 ESTIMATED TAX PAYMENT

DEPT USE ONLY

File Period Begin	File Period End	Revenue ID	QTR	Quarter Due Date
01012020	12312020	1000037019	4	12152020

Corporation Name
Aqua Pennsylvania Inc

USE WHOLE DOLLARS ONLY

State of Incorporation: PA
EIN: 23-2297407

1. CNI TAX PAYMENT $ .00

Street Address
762 W. LANCASTER AVE

City: BRYN MAWR
State: PA
ZIP: 19010-3489

8570019128

Signature

Title: VICE PRESIDENT, TAX
Date: 12152020

Email: CSABALL@ESSENTIAL.CO
Telephone: 6106454202

1010019128



1010019128

DEPARTMENT USE ONLY

RCT-101 08-19 PAGE 1 OF 4
PA CORPORATE NET INCOME TAX REPORT 2019

IRS Filing Type A = 1120 B = 1120S C = Other **A**

STEP A

Tax Year Beginning 01012019 Tax Year Ending 12312019

STEP B

Amended Report	N	52-53 Week Filer	N	First Report	N	File Period Change	N
Federal Extension Granted	Y	Address Change	N	KOZ/EIP/SDA Credit	N	S Corp Taxable Built-in Gains	N
		Change Fed Group	N	Royalty/Related Interest	N	Section 381/382/Merger	N
				Add-Back (Act 52 of 2013)		NOLs/Alternate Apportionment	

STEP C

Revenue ID	1000037019	Parent Corporation EIN	231702594
Federal EIN	23-2297407		
Business Activity Code	221300		
Corporation Name	AQUA PENNSYLVANIA INC		
Address Line 1	762 W. LANCASTER AVE		
Address Line 2			
City	BRYN MAWR	Province	
State	PA	Country Code	
ZIP	19010-348	Foreign Postal Code	

STEP D: PA CORPORATE NET INCOME TAX

USE WHOLE DOLLARS ONLY

	A. Tax Liability from Page 2 (can not be less than zero)	B. Estimated Payments & Credits on Deposit	C. Restricted Credits	STEP E: Payment Due/Overpayment Calculation: A minus B minus C See instructions.
CNI	0	0	0	0

STEP F: Transfer/Refund Method (See instructions.)

E-File Opt Out (See instructions.) N

0 **Transfer:** Amount to be credited to the next tax year after offsetting all unpaid liabilities.

0 **Refund:** Amount to be refunded after offsetting all unpaid liabilities.

STEP G: Corporate Officer (Must sign affirmation below)

NAME CHRISTINE SABALL
PHONE 6106454202
EMAIL CSABALL@ESSENTIAL.CO

FORM 1062
BARCODE 0000

I affirm under penalties prescribed by law, this report, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct and complete report. If this report is an amended report, the taxpayer hereby consents to the extension of the assessment period for this tax year to one year from the date of filing of this amended report or three years from the filing of the original report, whichever period last expires, and agrees to retain all required records pertaining to that tax and tax period until the end of the extended assessment period, regardless of any statutory provision providing for a shorter period of retention. For purposes of this extension, an original report filed before the due date is deemed filed on the due date. I am authorized to execute this consent to the extension of the assessment period.

Corporate Officer Signature	Date

1010019228

REVENUE ID 1000037019
TAX YEAR END 12312019 **NAME** AQUA PENNSYLVANIA INC

RCT-101 08-19 PAGE 2 OF 4 PA CORPORATE NET INCOME TAX REPORT 2019

SECTION A: BONUS DEPRECIATION

USE WHOLE DOLLARS ONLY

(Include REV-1834, Schedule C-8 and C-9, if claiming bonus depreciation.)

1.	Current year federal depreciation of 168k prop.	1	0
2.	Current year adjustment for disposition of 168k prop.	2	0
3.	Other adjustments.	3	0

SECTION B: PA CORPORATE NET INCOME TAX

1.	Income or loss from federal return on a separate-company basis.	1	-25094145
2.	**DEDUCTIONS:**		
	2A. Corporate dividends received (from REV-798, Schedule C-2, Line 7).	2A	0
	2B. Interest on U.S. securities (GROSS INTEREST minus EXPENSES).	2B	0
	2C. Current yr. addtl. PA deprec. plus adjust. for sale (REV-1834, Sched. C-8, Line 8).	2C	5162563
	2D. Other (from REV-860, Schedule OD) See instructions.	2D	0
	TOTAL DEDUCTIONS - Add Lines 2A through 2D and enter the result on Line 2.	2	5162563
3.	**ADDITIONS:**		
	3A. Taxes imposed on or measured by net income (from REV-860, Schedule C-5, Line 6).	3A	692537
	3B. Employment incentive payment credit adjustment (Include Schedule W).	3B	0
	3C. Current year bonus depreciation (REV-1834, Sched. C-8, Line 3).	3C	0
	3D. Intangible expense or related interest expense (REV-802, Sched. C-6; must include REV-802).	3D	0
	3E. Other (from REV-860, Schedule OA) See instructions.	3E	0
	TOTAL ADDITIONS - Add Lines 3A through 3E and enter the result on Line 3.	3	692537
4.	Income or loss with Pennsylvania adjustments (Line 1 minus Line 2 plus Line 3).	4	-29564171
5.	Total nonbusiness income or loss (from REV-934, Column C, Total; must include REV-934).	5	0
6.	Income or loss to be apportioned (Line 4 minus Line 5).	6	-29564171
7.	Apportionment (from Schedule C-1, 1C, or 2C if using Special Apportionment).	7	1.000000
8.	Income or loss apportioned to PA (Line 6 times Line 7).	8	-29564171
9.	Nonbusiness income or loss allocated to PA (from REV-934, Column A, Total; must include REV-934).	9	0
10.	PA taxable income or loss after apportionment (Line 8 plus Line 9).	10	-29564171
11.	Total net operating loss deduction (from RCT-103, Part A, Line 4).	11	0
12.	PA taxable income or loss (Line 10 minus Line 11).	12	-29564171
13.	PA corporate net income tax (Line 12 times 0.0999). If Line 12 is less than zero, enter "0".	13	0
14.	Less: Credit for tax paid by affiliate(s) for intangible expense or related interest expense (from REV-803, Sched. C-7; must include REV-803).	14	0
15.	Tax Due (Line 13 minus Line 14.)	15	0

SCHEDULE C-1: Apportionment Schedule For **Corporate Net Income Tax** (Include RCT-106.) *

Sales Factor

Sales - PA	1A	460699905	1C	1.000000
Sales - Total	1B	460699905		

Special Apportionment

Numerator	2A	0
Denominator	2B	0
Apportionment Proportion	2C	0

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* Refer to REV-1200, PA Corporate Net Income Tax Instructions, found at www.revenue.pa.gov.

1010019228

1010019228

1010019328

REVENUE ID 1000037019
TAX YEAR END 12312019 **NAME** AQUA PENNSYLVANIA INC

RCT-101 08-19 PAGE 3 OF 4 PA CORPORATE NET INCOME TAX REPORT 2019

SECTION C: CORPORATE STATUS CHANGES

Final Report N

PA Corporations:

Did you ever transact business anywhere?	Y	If yes, enter date all business activity ceased
Did you hold assets anywhere?	Y	If yes, enter date of final disposition of assets*

Foreign Corporations:

Did you ever transact business in PA on your own or through an unincorporated entity?	N	If yes, enter date PA business activity ceased
Did you hold assets in PA on your own or through an unincorporated entity?	N	If yes, enter date of final disposition of PA assets*

*Schedule of Disposition of Assets, REV-861, must be completed and filed with this report.

Has the corporation sold or transferred in bulk, 51 percent or more of any class of assets? (See instructions.) N
If yes, enter the following information. (Include a separate schedule if additional space is needed.)

Purchaser Name
Address Line 1
Address Line 2
City — Province
State — Country Code
ZIP — Foreign Postal Code

SECTION D: GENERAL INFORMATION QUESTIONNAIRE

Describe corporate activity in PA: WATER UTILITY
Describe corporate activity outside PA: PUBLIC UTILITY
Other states in which taxpayer has activity

State of Incorporation: PA Incorporation Date: 05071994

1. Does any corporation, individual or other business entity hold all or a majority of the stock of this corporation?	1	Y
2. Does this corporation own all or a majority of stock in other corporations? If yes, include REV-798, Schedule X.	2	N
3. Is this taxpayer a partnership or other unincorporated entity that elects to file federal taxes as a corporation?	3	N
4. Has the federal government changed taxable income as originally reported for any prior period for which reports of change have not been filed in PA?	4	N

If yes: First Period End Date: Last Period End Date:

Accounting Method - Federal Tax Return: A (A = Accrual C = Cash O = Other)
Other

Accounting Method - Financial Statements: A (A = Accrual C = Cash O = Other)
Other

9Y4665 2.000

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REVENUE ID 1000037019
TAX YEAR END 12312019 **NAME** AQUA PENNSYLVANIA INC

RCT-101 08-19 PAGE 4 OF 4 PA CORPORATE NET INCOME TAX REPORT 2019

SCHEDULE OF REAL PROPERTY IN PA (Include a separate schedule if additional space is needed.)

Did you own or rent property in PA titled to the corporation or any Single Member LLC during this filing period? Y

If yes, the below section must be completed.

O = Own
R = Rent

	Street Address	City	County	KOZ/KOEZ
O	762 W LANCASTER AVENUE	BRYN MAWR	MONTGOMERY	N

CORPORATE OFFICERS

(See instructions.)
Must provide requested information for all filled officer positions.

	SSN	Last Name	First Name	MI
President/Managing Partner		LUCCA	MARK	
Vice President		SCHULLER	DANIEL	
Secretary		LUNING	CHRISTOPHER	
Treasurer/Tax Manager		SZCZYGIEL	STAN	

PREPARER'S INFORMATION

Firm Federal EIN	134008324		
Firm Name	PRICEWATERHOUSECOOPERS LLP		
Address Line 1	2001 MARKET ST.		
Address Line 2			
City	PHILADELPHIA	Province	
State	PA	Country Code	
ZIP	19103	Foreign Postal Code	

I affirm under penalties prescribed by law, this report, including any accompanying schedules and statements, has been prepared by me and to the best of my knowledge and belief is a true, correct and complete report.

Tax Preparer's Signature	Date

INDIVIDUAL PREPARER Gwynneth H. Stott
PHONE 2673303000
EMAIL gwynneth.h.stott@pwc.com
PTIN/SSN P01343696

1010019428

1010019428

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CORPORATION TAX PAYMENT VOUCHER

1000037019 12312019 3274019128

PAYMENT AMOUNT

Aqua Pennsylvania Inc

762 W. LANCASTER AVE

BRYN MAWR
PA
19010

$

DEPARTMENT USE ONLY

Make check payable to the Pennsylvania Department of Revenue

REV-798 (CT) 07-19

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DEPARTMENT OF REVENUE

SCHEDULE C-2 PA DIVIDEND DEDUCTION SCHEDULE

TAX YEAR BEGINNING _____

CORPORATION NAME _____ **REVENUE ID** _____ **TAX YEAR ENDING** _____

1	Federal Schedule C, Line (24), Total Deductions	1	
2	Federal Schedule C, Line (18), Foreign Dividend Gross-Up (Section 78)	2	
3	Federal Schedule C, Line (22) (Attach federal Form 8893)	3	
4	Dividends from less-than-20-percent-owned foreign corporations listed on Lines (14), (16b), (16c) and (17) of federal Schedule C x 50 percent - 0.50	4	
5	Dividends from 20-percent-or-more-owned foreign corporations listed on Lines (14), (16b), (16c) and (17) of federal Schedule C x 65 percent - 0.65	5	
6	Dividends listed on Lines (14), (16b), (16c) and (17) of federal Schedule C from foreign corporations that meet the "80 percent voting and value test" of IRC § 1504(a)(2) and otherwise would qualify for 100 percent deduction under IRC § 243(a)(3) if they were a domestic corporation. **Do not list any amounts included above.**	6	
7	**Total PA Dividend Deduction** - Add Lines 1, 2, 4, 5 and 6. Subtract Line 3. Enter this amount on RCT-101, Section B, Line 2A.	7	

SCHEDULE X

Taxpayers completing this schedule must include beginning and ending consolidating schedules reflecting the activity of all members of the consolidated group, along with all consolidations and eliminations.

TAX YEAR BEGINNING 01/01/2019

CORPORATION NAME Aqua Pennsylvania Inc **REVENUE ID** 1000037019 **TAX YEAR ENDING** 12/31/2019

Name	File in PA	Revenue ID	EIN

Name, SSN, EIN and/or Revenue ID of any individual or business entity owning all or a majority of the stock of the taxpayer.

Name	SSN or EIN	Revenue ID
Essential Utilities, Inc.	231702594	100603336

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DEPARTMENT OF REVENUE

REV-1834 (CT) 08-18
SCHEDULE C-8
ADJUSTMENT FOR BONUS DEPRECIATION

TAX YEAR BEGINNING 01/01/2019

CORPORATION NAME Aqua Pennsylvania In **REVENUE ID** 1000037019 **TAX YEAR ENDING** 12/31/2019

This Schedule is required to be completed annually and submitted with the RCT-101

1. Unused Bonus Depreciation Balance from prior year: 143,732,557

1A. Unrecovered Bonus Depreciation Balance: 100,189

On Qualified Property Acquired in Transactions Where Asset Basis is Carried Over
Date of Transaction: 05/23/2019 Type of Transaction: 332
Revenue ID of Corporation from Whom Assets Acquired: 1000080823 FEIN: 232498152

2. Amount of Federal Bonus Depreciation claimed in this tax year:
2A. Property placed in service prior to Sept. 28, 2017
2B. Property placed in service on or after Sept. 28, 2017

3. Current Year Bonus Deprec. Addition (Line 2A plus 2B)
TOTAL (Carry to Line 3C, Page 2, of RCT-101)

4. Additional PA Bonus Depreciation Deduction:
4A. Property placed in service prior to Sept. 28, 2017 (MACRS x 3/7) 4,187,856
4B. Property placed in service on or after Sept. 28, 2017 (MACRS w/o regard to Bonus)

5. PA Bonus Depreciation Deduction
TOTAL (Line 4A plus 4B) 4,187,856

6. Deduction for Property Which is Fully Depreciated, Sold or Otherwise Disposed:
6A. Property placed in service prior to Sept. 28, 2017 (Schedule C-9 Line 2) 974,707
6B. Property placed in service on or after Sept. 28, 2017 (Schedule C-9 Line 4)

7. PA Deduction for Property Which is Fully Depreciated, Sold or Otherwise Disposed:
TOTAL (Line 6A plus 6B) 974,707

8. PA Bonus Depreciation Deduction (Line 5 plus 7)
TOTAL (Carry to line 2C, Page 2, of RCT-101) 5,162,563

9. Remaining Unused Bonus Depreciation Balance Carry-Forward:
TOTAL (Line 1 plus Line 1A plus Line 3 minus Line 8) 138,670,183

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DEPARTMENT OF REVENUE

REV-1834 (CT) 08-18

SCHEDULE C-9

ADJUSTMENT FOR DEDUCTION FOR PROPERTY WHICH IS FULLY DEPRECIATED, SOLD OR OTHERWISE DISPOSED

TAX YEAR BEGINNING 01/01/2019

CORPORATION NAME Aqua Pennsylvania In **REVENUE ID** 1000037019 **TAX YEAR ENDING** 12/31/2019

This Schedule is required to be completed annually (if applicable) and submitted with the RCT-101

1. Property placed in service prior to Sept. 28, 2017:
1A. Bonus Depreciation previously added back on the property 7,232,620
1B. Total PA deduction previously claimed on the property 6,257,913

2. Recovery of Unrecovered Bonus (Line 1A minus 1B)
(Carry to Line 6A, Schedule C-8) 974,707

3. Property Placed in Service on or after Sept. 28, 2017:
3A. Bonus Depreciation previously added back on the property . . . . .
3B. Total PA deduction previously claimed on the property (MACRS) . . . . .

4. Recovery of Unrecovered Bonus (Line 3A minus 3B)
(Carry to Line 6B, Schedule C-8) . . . . .

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DEPARTMENT OF REVENUE

RCT-106 (CT) 03-17

DETERMINATION OF APPORTIONMENT PERCENTAGE

INSERT SHEET
FILE WITH RCT-101

TAX YEAR BEGINNING 01/01/2019

TAX YEAR ENDING 12/31/2019

CORPORATION NAME Aqua Pennsylvania In **REVENUE ID** 1000037019

SALES FACTOR* Description	Inside PA	Inside and Outside PA
1. Sales (net of returns and allowances)	436,615,852	436,615,852
2. Interest, Rents, Royalties	35,707	35,707
3. Gross Receipts from the Sale of Other Business Assets (except securities, unless you are a securities dealer)		
4. Other Sales (receipts only)	24,048,346	24,048,346
5. Partner's Share of Sales from Partnerships		
6. Total Sales	(A) 460,699,905	(B) 460,699,905

(C) Sales Factor (Divide A by B; calculate to six decimal places.) (C) 1 • 0 0 0 0 0 0 — Carry (A), (B) and (C) to RCT-101, Schedule C-1, Lines 1A, 1B and 1C.

SPECIAL APPORTIONMENT

Special apportionment to be completed only by railroad, truck, bus and airline companies; pipeline or natural gas companies; and water transportation companies. Refer to instructions.

(A) NUMERATOR _____

(B) DENOMINATOR _____ = (C) ___ • _____ — Carry (A), (B) and (C) to RCT-101, Schedule C-1, Lines 2A, 2B and 2C.

(C) Special Apportionment (Divide A by B; calculate to six decimal places.)

*** Use applicable figure from the chart in REV-1200, PA Corporation Net Income Tax Instructions, found at www.revenue.pa.gov.**

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RCT-103 06-19 NET OPERATING LOSS SCHEDULE 2019

(File with RCT-101.)

Tax Year Beginning 01012019 **Revenue ID** 1000037019

Tax Year Ending 12312019

Corporation Name AQUA PENNSYLVANIA INC

Part A

1. Taxable income from RCT-101, Section B, Line 10.	1	0
2. Total net operating loss carryforward to current period. (Total, Column C below.)	2	535268702
3. Line 1 multiplied by 0.40 percent. (See Instructions in the REV-1200.)	3	0
4. Net operating loss deduction allowed for current tax period. (Carry to RCT-101, Page 2, Line 11.)	4	0

Part B

	A. Tax Period Beginning	B. Tax Period Ending	C. Net Loss Carryforward to Current Period	D. Amount Deducted (Current Period)	E. Net Loss Carryforward to Next Period
1			0	0	0
2			0	0	0
3			0	0	0
4			0	0	0
5			0	0	0
6			0	0	0
7			0	0	0
8			0	0	0
9			0	0	0
10			0	0	0
11			0	0	0
12			0	0	0
13	01012011	12312011	45852308	0	45852308
14	01012012	12312012	458298658	0	458298658
15	01012013	12312013	219459	0	219459
16	01012014	12312014	610083	0	610083
17			0	0	0
18			0	0	0
19	01012017	12312017	27501575	0	27501575
20	01012018	12312018	2786619	0	2786619
	CURRENT TAX YEAR				**LOSS ONLY**
	01012019	12312019	0	0	29564171
TOTAL (Columns C and D Lines 1-20 ONLY)			535268702	0	

1030019128

1030019128

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DEPARTMENT OF REVENUE

REV-854 (TR) 08-17
FEIN/TAX YEAR/ADDRESS CHANGE

INSTRUCTIONS FOR REV-854 COUPON

Note: You may make these account updates electronically through e-TIDES at www.etides.state.pa.us

1. **Enter account information** including Revenue ID, *Federal Employer Identification number (FEIN), name, current tax year begin, current tax year end and complete mailing address.
2. **Enter changes** in account information on the right-hand side of the coupon including FEIN, tax year begin, tax year end, and address. If the address has changed, enter the entire new address on the form. Do not use this coupon to change a corporation name. Call the Department of State, Corporation Bureau at 717-787-1057 (Option 4) and speak to a customer service representative for change of name information.
3. **Signature, title, date, email address and telephone number** must be provided by a representative of the corporation.

** If you are updating the Federal Employer Identification Number (FEIN), the REV-854 must be accompanied by the FEIN "assignment letter" issued by the IRS.*

Fax or email to:
Fax: 717-787-3708
Email: ra-btftregisfax@pa.gov

9D4625 2.000

PLEASE READ THE INSTRUCTIONS BEFORE COMPLETING THIS COUPON.

REV-854 (TR) 08-17

EIN/TAX YEAR/ADDRESS CHANGE

DEPT USE ONLY

Corporation Name

Revenue ID

Current EIN	Current Tax Yr Begin	Current Tax Yr End	New EIN	New Tax Yr Begin	New Tax Yr End
	01012019	12312019			

Current Street Address First Line

New Street Address First Line

Current Street Address Second Line

New Street Address Second Line

Current City | C. State | Current ZIP

New City | N.State | New ZIP

Signature | Title | Date

Email
CSABALL@ESSENTIAL.CO

Telephone

pennsylvania
DEPARTMENT OF REVENUE

REV-860 (CT) 04-18
C-5 SCHEDULE OF TAXES

TAX YEAR BEGINNING 01/01/2019
TAX YEAR ENDING 12/31/2019

CORPORATION NAME Aqua Pennsylvania **REVENUE ID** 1000037019

1. PA Corporate Net Income Tax	692,537	
2. Philadelphia Business Income and Receipts Tax (BIRT) - Net Income Portion		
3. Income Taxes - Other States		
4. Local Income Taxes		
5. Other Income Taxes		
6. Total Income Taxes (Add Lines 1 through 5) Carry to RCT-101, Page 2, Line 3A		692,537
7. PA Capital Stock/Foreign Franchise Tax (Not applicable for tax years beginning on or after Jan. 1, 2016)		
8. Philadelphia Business Income and Receipts Tax (BIRT) - Gross Receipts Portion		
9. Payroll Taxes	4,075,656	
10. Real Estate Taxes	1,002,594	
11. Sales and Use Tax		
12. Business Privilege Tax - Other than Income		
13. Occupancy Tax		
14. Local Taxes - Not Based on Income		
15. Other Taxes - Not Based on Income	6,607,290	
16. Total Taxes Not Imposed on or Measured by Income (Add Lines 7 through 15)		11,685,540
17. Total Tax Expense Reported on Federal Income Tax Return (Add Lines 6 and 16)		12,378,077

Schedule OA - Other Additions

Description	Amount
Tax Preference Items	
Total Carry to RCT-101, Section B, Line 3-E	

Schedule OD - Other Deductions

Description	Amount
Federal Wages Disallowed as a Result of Tax Credits Under IRC Sec 45B or IRC Sec 51	
Total Carry to RCT-101, Section B, Line 2-D	

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REV-861 (CT) 03-17
SCHEDULE DA - DISPOSITION OF ASSETS

TAX YEAR BEGINNING 01/01/2019

CORPORATION NAME Aqua Pennsylvania In **REVENUE ID** 1000037019 **TAX YEAR ENDING** 12/31/2019

DESCRIPTION OF ASSET	COST OF ASSET AS REPORTED ON BALANCE SHEETS	SALE PRICE OR FAIR MARKET VALUE ON DATE OF DISTRIBUTION	GAIN ON DISPOSITION OF ASSETS (SALE PRICE OR FAIR MARKET VALUE MINUS BOOK VALUE AND COST OF SALE)	REPORTED ON FEDERAL SCHEDULE D OR FORM 4797 (Y OR N)

Did the taxpayer distribute any receivables from installment sales? _____
If yes, what was/were the date(s) of sale(s)? _____
Total gain on installment sale(s) distributed. _____
Tax year(s) when the gain(s) on the sale(s) was/were included in net income per books
(Include a schedule reflecting the amount of gain reported in each year.) _____
Was this transaction a liquidation under IRC Section 332? _____
If yes, a copy of federal Form 966 must be included with RCT-101, PA Corporate Net Income Tax Report.

CORPORATIONS WITHDRAWING FROM PENNSYLVANIA BUT CONTINUING OPERATIONS OUTSIDE PA MUST INCLUDE THE FOLLOWING INFORMATION AND/OR DOCUMENT(S).

1. Full details of disposition of Pennsylvania property; include a copy of federal Schedule D and/or federal Form 4797, if applicable.
2. Indicate if sales in Pennsylvania will continue after date of cessation. If so, how will they be negotiated and by whom?

INCLUDE A SCHEDULE CONTAINING THE REQUIRED INFORMATION IF ADDITIONAL SPACE IS NEEDED.

IF ANY INDIVIDUAL OR CORPORATION OTHER THAN STOCKHOLDERS AND CREDITORS RECEIVED ASSETS, LIST NAMES AND ADDRESSES OF EACH, AND AMOUNT OR VALUE RECEIVED BY EACH.

If any money or property remains undistributed, state amount, nature and value of same and state why it has not been distributed. Include additional schedule(s) if necessary.

If any real estate was distributed or sold within the final tax year, include documentation showing the recording of the title transfer with the local recorder of deeds.

REV-986 CT (07-15)

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pennsylvania
DEPARTMENT OF REVENUE

TAX YEAR BEGINNING 01/01/2019

CORPORATION NAME Aqua Pennsylvania Inc **REVENUE ID** 1000037019 **TAX YEAR ENDING** 12/31/2019

SCHEDULE TO SUPPORT CLAIM OF EXEMPTION FROM CORPORATE NET INCOME TAX UNDER P.L. 86-272

1. Did the taxpayer make repairs or provide maintenance or service to the product sold? ☐
2. Did sales personnel have the authority to collect payment for current or delinquent accounts? ☐
3. Did the taxpayer install or supervise the installation of the product? ☐
4. Did the taxpayer conduct training courses or seminars in Pennsylvania for personnel other than personnel involved in solicitation? ☐
5. Did the taxpayer provide any technical assistance or service including, but not limited to, engineering assistance or design service, when one of the purposes thereof is other than the facilitation of the solicitation of orders? ☐
6. Did the sales personnel investigate, handle or otherwise assist in resolving customer complaints, other than direct customer complaints in relation to the solicitation of sales? ☐
7. Did the sales personnel have the authority to accept and approve orders? ☐
8. Did the sales personnel repossess property? ☐
9. Did the sales personnel secure deposits on sales? ☐
10. Did the sales personnel pick up or replace damaged or returned property? ☐
11. Did the taxpayer hire, train or supervise personnel, other than personnel involved only in solicitation? ☐
12. Did the sales personnel use agency stock checks or any other instrument or process by which sales are made within Pennsylvania by sales personnel? ☐
13. Did the taxpayer maintain a sample or display room in excess of two weeks at any one location in Pennsylvania? ☐
14. Did the sales personnel carry samples from which sales, exchanges or distributions were made in any manner or consideration or other value? ☐
15. Did the taxpayer own, lease, use or maintain any of the following facilities or property in Pennsylvania:

A) Any kind of office other than an in-home office located within the residence of the employee that is not publicly attributed to the company. ☐

B) Meeting place for directors, officers or employees. ☐

C) Stock of goods other than samples for sales personnel or that are used entirely ancillary to solicitation. ☐

D) Telephone answering service that is publicly attributed to the company or to employees of the company ☐

E) Mobile stores, i.e., vehicles with drivers who are sales personnel making sales from the vehicles. ☐

16. Did the taxpayer consign stocks of goods or other tangible personal property to any person, including an independent contractor, for sale? ☐
17. Did the taxpayer maintain a telephone listing or other public listing within Pennsylvania for the company or for an employee as a means of contact? ☐
18. Did the taxpayer enter into a franchise or licensing agreement in Pennsylvania? ☐

A complete description of all Pennsylvania business activities must be included. Taxpayers reporting property owned and/or rented in Pennsylvania and also claiming exemption from corporate net income tax under P.L. 86-272 must provide a description of this property below.

pennsylvania
DEPARTMENT OF REVENUE

REV-1175 (CT) 03-17
SCHEDULE AR

TAX YEAR BEGINNING 01012019

CORPORATION NAME Aqua Pennsylvania I **REVENUE ID** 1000037019 **TAX YEAR ENDING** 12312019

EXPLANATION FOR FILING AMENDED _____
(ENTER THE TAX FORM NUMBER)

REMINDER: Must be filed when amending any Pennsylvania tax report, including Specialty Tax Reports.

Please provide, in as much detail as possible, the reason(s) for filing the amended report. Include a separate schedule if additional space is needed. **NOTE**: Changes in federal taxable income must be reported on RCT-128C. An amended RCT-101, PA Corporate Net Income Tax Report, will not be accepted in these cases.

SUMMARY OF TAX CHANGE

TYPE OF TAX	TAX AS PREVIOUSLY FILED OR ADJUSTED	TAX AS AMENDED	CHANGE IN TAX

To pursue appeal rights, a taxpayer must timely file a petition for reassessment or a petition for refund. The filing of an amended report does not replace the filing of a petition for reassessment or a petition for refund.

Tax Preparer's Signature	Date

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DEPARTMENT OF REVENUE

REV-802 (08-16) **PAGE 1 OF 2**
SCHEDULE C-6-ADD-BACK FOR INTANGIBLE EXPENSES OR COST AND RELATED INTEREST

TAX YEAR BEGINNING 01/01/2019

CORPORATION NAME Aqua Pennsylvania In **REVENUE ID** 1000037019 **TAX YEAR ENDING** 12/31/2019

PART I. PAYMENTS MADE DIRECTLY OR INDIRECTLY TO AN AFFILIATED ENTITY

Affiliated Entity Name	FEIN	Where Organized	Where Managed and Directed (Corporate HQ)	Intangible Expenses	Related Interest Expense
1.				1a.	1b.
2.				2a.	2b.
3.				3a.	3b.
4.				4a.	4b.
5. TOTAL PAYMENTS				**5a.**	**5b.**

Exclusion of payments:

6. Tax avoidance was not principal purpose and was done at arm's length rates and terms.	6a.	6b.
7. Affiliated entity domiciled in a foreign nation that has in force a comprehensive income tax treaty with the U.S. Government. (Complete Part II.)	7a.	7b.
8. Affiliated entity was a conduit for the intangible expenses or cost/related interest paid directly or indirectly by the taxpayer to an unaffiliated entity. (Complete Part III.)	8a.	8b.
9. Total Amount Excluded from Total Intangible Expenses or Cost/Related Interest Payments	9a.	9b.
10. Add-back of Intangible Expenses or Cost/Related Interest Payments	10a.	10b.
11. TOTAL INTANGIBLE EXPENSES AND RELATED INTEREST EXPENSE		**11.**

PART II. TRANSACTIONS WITH FOREIGN ENTITIES

Foreign Affiliated Entity Name	Domestic Country of Foreign Affiliate	Domestic Affiliate FEIN	Intangible Expenses	Related Interest Expense
1.			1a.	1b.
2.			2a.	2b
3.			3a.	3b.
4.			4a.	4b.
5. TOTAL EXCLUDED			**5a.**	**5b.**

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SCHEDULE C-6-ADD-BACK FOR INTANGIBLE EXPENSES OR COST AND RELATED INTEREST

PART III. **TRANSACTIONS WITH UNAFFILIATED ENTITIES**

1. Unaffiliated Entity Name	Affiliated Entity FEIN	Intangible Expenses or Cost	Related Interest Expense or Cost
a. Intangible Expenses Paid to Unaffiliated Entity		1a.	
b. Related Interest Expense Paid to Unaffiliated Entity			1b.
c/d. Total Payment Portion Allocation Percentage		1c.	1d.
e/f. Exclusion Amount		**1e.**	**1f.**

2. Unaffiliated Entity Name	Affiliated Entity FEIN	Intangible Expenses or Cost	Related Interest Expense or Cost
a. Intangible Expenses Paid to Unaffiliated Entity		2a.	
b. Related Interest Expense Paid to Unaffiliated Entity			2b.
c/d. Total Payment Portion Allocation Percentage		2c.	2d.
e/f. Exclusion Amount		**2e.**	**2f.**

3. Unaffiliated Entity Name	Affiliated Entity FEIN	Intangible Expenses or Cost	Related Interest Expense or Cost
a. Intangible Expenses Paid to Unaffiliated Entity		3a.	
b. Related Interest Expense Paid to Unaffiliated Entity			3b.
c/d. Total Payment Portion Allocation Percentage		3c.	3d.
e/f. Exclusion Amount		**3e.**	**3f.**

4. Unaffiliated Entity Name	Affiliated Entity FEIN	Intangible Expenses or Cost	Related Interest Expense or Cost
a. Intangible Expenses Paid to Unaffiliated Entity		4a.	
b. Related Interest Expense Paid to Unaffiliated Entity			4b.
c/d. Total Payment Portion Allocation Percentage		4c.	4d.
e/f. Exclusion Amount		**4e.**	**4f.**

5. Unaffiliated Entity Name	Affiliated Entity FEIN	Intangible Expenses or Cost	Related Interest Expense or Cost
a. Intangible Expenses Paid to Unaffiliated Entity		5a.	
b. Related Interest Expense Paid to Unaffiliated Entity			5b.
c/d. Total Payment Portion Allocation Percentage		5c.	5d.
e/f. Exclusion Amount		**5e.**	**5f.**

6. TOTAL EXCLUDED	**6a.**	**6b.**

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DEPARTMENT OF REVENUE

REV-803 (08-16) **PAGE 1 OF 2**
SCHEDULE C-7-CREDIT FOR TAX PAID BY AFFILIATED ENTITIES

TAX YEAR BEGINNING 01/01/2019

CORPORATION NAME Aqua Pennsylvania In **REVENUE ID** 1000037019 **TAX YEAR ENDING** 12/31/2019

PART I. STATE INCOME TAX LIABILITY FOR AFFILIATED ENTITIES

1. Affiliated Entity Name	FEIN	Jurisdiction	Credit Code
a. Imposed State Tax	1a.		
b. State (or Jurisdiction) Income Tax Credits	1b.		
c. Adjusted Tax		1c.	
d. Total Intangible Expenses & Related Interest	1d.		
e. Total Income	1e.		
f. Liability Due		**1f.**	

2. Affiliated Entity Name	FEIN	Jurisdiction	Credit Code
a. Imposed State Tax	2a.		
b. State (or Jurisdiction) Income Tax Credits	2b.		
c. Adjusted Tax		2c.	
d. Total Intangible Expenses & Related Interest	2d.		
e. Total Income	2e.		
f. Liability Due		**2f.**	

3. Affiliated Entity Name	FEIN	Jurisdiction	Credit Code
a. Imposed State Tax	3a.		
b. State (or Jurisdiction) Income Tax Credits	3b.		
c. Adjusted Tax		3c.	
d. Total Intangible Expenses & Related Interest	3d.		
e. Total Income	3e.		
f. Liability Due		**3f.**	

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REV-803 (08-16) **PAGE 2 OF 2** **REVENUE ID** 1000037019

SCHEDULE C-7-CREDIT FOR TAX PAID BY AFFILIATED ENTITIES

4. Affiliated Entity Name	FEIN	Jurisdiction	Credit Code
a. Imposed State Tax	4a.		
b. State (or Jurisdiction) Income Tax Credits	4b.		
c. Adjusted Tax		4c.	
d. Total Intangible Expenses & Related Interest	4d.		
e. Total Income	4e.		
f. Liability Due		**4f.**	

5. Affiliated Entity Name	FEIN	Jurisdiction	Credit Code
a. Imposed State Tax	5a.		
b. State (or Jurisdiction) Income Tax Credits	5b.		
c. Adjusted Tax		5c.	
d. Total Intangible Expenses & Related Interest	5d.		
e. Total Income	5e.		
f. Liability Due		**5f.**	

6. Total Liability Due		**6.**

PART II. CREDITS ALLOWED & LIMITATIONS

1. Total Liability Due from Part I.	1.	
2. Enter Apportionment Factor Percentage from RCT-101, Schedule C-1.	2. 1.000000	
3. Multiply Line 1 by Line 2.		3.
4. Enter Amount from Schedule C-6, Line 11.	4.	
5. Enter Apportionment Factor Percentage from RCT-101, Schedule C-1.	5. 1.000000	
6. Multiply Line 4 by Line 5.		6.
7. Enter PA Corporate Net Income Tax Rate.	7.	
8. Multiply Line 6 by Line 7.		8.
9. Enter Smaller amount of Line 3 or Line 8.		**9.**

Electronic Filing Information: PDF attachments Included in this Return

Tax Year: 2019
Name: Aqua Pennsylvania Inc
Return No: C0001I09

Jurisdiction: Pennsylvania
No of Attachments: 2

PDF Attachment Description	PDF File Name	File Size
Aqua America Inc name change	C0001I09_PA_Aqua America Inc name change.pdf	9,604
Essential Utilities - Federal Extension - 2019	C0001I09_PA_Essential Utilities - Federal Extension - 2019.pdf	491,340



Aqua America, Inc. (FEIN 23-1702594) name change to Essential Utilities, Inc.

Effective February 3, 2020 Aqua America, Inc. (FEIN 23-1702594), a Pennsylvania corporation, changed its name to Essential Utilities, Inc. without any change to its Federal Employer Identification Number (FEIN). Essential Utilities, Inc. remains the parent corporation of the consolidated group.

Form **7004**
(Rev. December 2018)
Department of the Treasury
Internal Revenue Service

Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns

► **File a separate application for each return.**
► **Go to *www.irs.gov/Form7004* for instructions and the latest information.**

OMB No. 1545-0233

Print or Type

Name	Identifying number
Essential Utilities, Inc	23-1702594

Number, street, and room or suite no. (If P.O. box, see instructions.)
762 West Lancaster Avenue

City, town, state, and ZIP code (If a foreign address, enter city, province or state, and country (follow the country's practice for entering postal code).)
Bryn Mawr, PA 19010-3489

Note: File request for extension by the due date of the return. See instructions before completing this form.

Part I Automatic Extension for Certain Business Income Tax, Information, and Other Returns. See instructions.

1 Enter the form code for the return listed below that this application is for 1 2

Application Is For:	Form Code	Application Is For:	Form Code
Form 706-GS(D)	01	Form 1120-ND (section 4951 taxes)	20
Form 706-GS(T)	02	Form 1120-PC	21
Form 1041 (bankruptcy estate only)	03	Form 1120-POL	22
Form 1041 (estate other than a bankruptcy estate)	04	Form 1120-REIT	23
Form 1041 (trust)	05	Form 1120-RIC	24
Form 1041-N	06	Form 1120S	25
Form 1041-QFT	07	Form 1120-SF	26
Form 1042	08	Form 3520-A	27
Form 1065	09	Form 8612	28
Form 1066	11	Form 8613	29
Form 1120	12	Form 8725	30
Form 1120-C	34	Form 8804	31
Form 1120-F	15	Form 8831	32
Form 1120-FSC	16	Form 8876	33
Form 1120-H	17	Form 8924	35
Form 1120-L	18	Form 8928	36
Form 1120-ND	19		

Part II All Filers Must Complete This Part

2 If the organization is a foreign corporation that does not have an office or place of business in the United States, check here . . . . . ► ☐

3 If the organization is a corporation and is the common parent of a group that intends to file a consolidated return, check here . . . . . ► ☑
If checked, attach a statement listing the name, address, and employer identification number (EIN) for each member covered by this application.

4 If the organization is a corporation or partnership that qualifies under Regulations section 1.6081-5, check here . ► ☐

5a The application is for calendar year 20 19 , or tax year beginning _____, 20___, and ending _____, 20___.

b **Short tax year.** If this tax year is less than 12 months, check the reason: ☐ Initial return ☐ Final return
☐ Change in accounting period ☐ Consolidated return to be filed ☐ Other (See instructions—attach explanation.)

6	Tentative total tax	**6**	0	.00
7	**Total** payments and credits. See instructions	**7**	0	.00
8	**Balance due.** Subtract line 7 from line 6. See instructions	**8**	0	.00

Affiliated Group Members

Name and Address of each member	Employer ID
Aqua Georgia, Inc. 762 West Lancaster Avenue Bryn Mawr, PA 19010	27-1466474
Aqua Indiana - South Haven Inc. 816 North 360 West Valparaiso, IN 46385	26-1665324
Aqua Indiana - Western Hancock Inc. 8275 Allison Pointe Trail Indianapolis, IN 46250	26-1499420
Aqua New Jersey Inc 10 Black Forest Road Hamilton, NJ 08691-1810	22-1914760
Aqua North Carolina Inc 762 West Lancaster Avenue Bryn Mawr, PA 19010	56-0854500
Aqua Ohio Inc 6650 South Avenue Box 5230 Poland, OH 44514	34-1121305
Aqua Operations Inc 762 West Lancaster Avenue Bryn Mawr, PA 19010	43-1979151
Aqua Pennsylvania Inc 762 West Lancaster Avenue Bryn Mawr, PA 19010	23-2297407
Aqua Pennsylvania Wastewater, Inc. (LWW) 762 West Lancaster Avenue Bryn Mawr, PA 19010	23-1999647
Aqua Resources Inc 762 West Lancaster Avenue Bryn Mawr, PA 19010	51-0324033

Aqua Utilities Florida 762 West Lancaster Avenue Bryn Mawr, PA 19010	20-1271689
Aqua Utilities Inc 762 West Lancaster Avenue Bryn Mawr, PA 19010	76-0556391
Aqua Wastewater Management Inc 762 West Lancaster Avenue Bryn Mawr, PA 19010	20-2487690
G&E Septic Inc 60 Schoolhouse Road Souderton, PA 18964	22-3124798
Hendricks County Wasterwater LLC 762 West Lancaster Avenue Bryn Mawr, PA 19010	35-1934386
Honesdale Consolidated Water Company 762 West Lancaster Avenue Bryn Mawr, PA 19010	24-0614360
Utility Center - 32 762 West Lancaster Avenue Bryn Mawr, PA 19010	35-1333925
Aqua Services Inc - 11 762 West Lancaster Avenue Bryn Mawr, PA 19010	23-2846342
Aqua Illinois Inc 1000 South Schuyler Avenue Kanakee, IL 60901	36-1304390
Aqua Virginia, Inc. 762 West Lancaster Avenue Bryn Mawr, PA 19010	54-0991637
Aqua Wisconsin, Inc. 762 West Lancaster Avenue Bryn Mawr, PA 19010	35-2566094
Aqua Ohio Wastewater, Inc. 6650 South Avenue Box 5230 Poland, OH 44514	81-2355000

Superior Water Company 762 West Lancaster Avenue Bryn Mawr, PA 19010	23-2498152
Southeastern Utilities Inc 762 West Lancaster Avenue Bryn Mawr, PA 19010	35-1976567
Sani Tech Inc. 762 West Lancaster Avenue Bryn Mawr, PA 19010	35-1896673
Aqua Texas, Inc. 762 West Lancaster Avenue Bryn Mawr, PA 19010	56-2527052
Aqua Development - 31 762 West Lancaster Avenue Bryn Mawr, PA 19010	76-0581965
Aqua Indiana Inc. 762 West Lancaster Avenue Bryn Mawr, PA 19010	35-1864455
Sani Tech Inc. 762 West Lancaster Avenue Bryn Mawr, PA 19010	35-1896673
Great Bay Utilities, Inc 762 West Lancaster Avenue Bryn Mawr, PA 19010	84-4587274

Diagnostic Report

Tax Year : 2019 **Return No:** 0001H8
Taxpayer : Honesdale Consolidated Water Company
ID No : 24-0614360

Severe Diagnostics

** No Severe Diagnostics Detected **

Informational Diagnostics: Total 5

States (5)
General (2)
1.Common State
Federal attachments are not provided for states that require a complete federal return. Please check the filing requirements for the following state returns:
PA,

2.Common State
The following state(s) may require that you submit tax payments using Electronic Funds Transfer (EFT). Please consult the state's EFT guidelines before submitting any payments by check:
FL,PA,TX,

Pennsylvania (3)
3.General Information
The State of Pennsylvania requires data to print in 12pt OCRA font (approximately 1/6" tall). If your data for Pennsylvania forms is printing in a smaller font, please contact support.

4.Repatriation Transition Tax
The Pennsylvania Department of Revenue has issued an information notice providing guidance on how the Repatriation Transition Tax enacted under the Tax Cuts and Jobs Act of 2017 (TCJA-P.L. 115-97) affects Pennsylvania corporate net income tax and Pennsylvania personal income tax. (Pennsylvania Informational Notice, Corporation Taxes and Personal Income Tax 2018-01, 04/20/2018.)

5.REV-857
The State of Pennsylvania instructions indicate to use our Form REV-857 only if corporation has not received the preprinted PA Corp. Tax Coupon Book.

Electronic Filing Alerts

** No Electronic Filing Alerts Detected **

Electronic Filing Rejects

** No Electronic Filing Rejects Detected **

(cont.)

* indicates Diagnostic has been suppressed.

Diagnostic Report

Tax Year : 2019 **Return No:** 0001H8
Taxpayer : Honesdale Consolidated Water Company
ID No : 24-0614360

Electronic Estimates(cont.)

** No Electronic Filing XML Validation Errors Detected **

* indicates Diagnostic has been suppressed.

R pennsylvania DEPARTMENT OF REVENUE

PA-8453 C (CT) 05-18

PA Corporate Net Income Tax Declaration for a State e-file Report

2019

For calendar year 2019 or tax year beginning, 01/01 2019, ending, 12/31 20 19 .

FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN) 240614360

Name of Corporation

HONESDALE CONSOLIDATED WATER COMPA

Address	City	State	ZIP	Revenue ID Number
762 WEST LANCASTER AVEN	BRYN MAWR	PA	19010-348	1000027993

PART I TAX REPORT INFORMATION (Whole dollars only.)

1. Income or Loss from Federal Return on a Separate Company Basis (From RCT-101, Section B, Line 1)	1.	288,916.
2. PA Taxable Income or Loss (From RCT-101, Section B, Line 12)	2.	173,126.
3. PA Corporate Net Income Tax Due (From RCT-101, Section B, Line 15)	3.	17,295.

PART II DECLARATION OF OFFICER (See instructions.) **Keep a copy of the corporation's tax report, RCT-101.**

4a. ☐ I consent that the corporation's refund check may be mailed directly to the address provided on RCT-101.

4b. ☒ I do not want a refund mailed to the corporation, or the corporation is not receiving a refund.

4c. ☐ I authorize (1) the PA Department of Revenue and its designated financial institution to initiate an electronic funds withdrawal entry to my financial institution account designated in the electronic portion of my 2019 Pennsylvania Corporate Net Income Tax Report for payment of my state taxes owed; and (2) my financial institution to debit the entry to my account. I also authorize the financial institutions involved in the processing of my electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to my payment. I can revoke this authorization by notifying the PA Department of Revenue no later than two business days prior to the payment date. I understand notification must be made by calling 717-783-6277.

If I filed a balance-due report, I understand if the PA Department of Revenue does not receive full and timely payment of my tax liability, I remain liable for the tax due and all applicable interest and penalties. If I filed a joint federal and state tax return/report and there is an error on my federal return, I understand my state report will be rejected.

Under penalties of perjury, I declare I am an officer of the above-named corporation and the information I provided to my electronic return originator (ERO) and/or transmitter and the amounts in Part I above agree with the amounts on the corresponding lines of the corporation's 2018 Pennsylvania Corporate Net Income Tax Report. To the best of my knowledge and belief, the corporation's report is true, correct and complete. I consent to my ERO and/or transmitter sending the corporation's report and accompanying schedules and statements to the Internal Revenue Service (IRS) and subsequently by the IRS to the PA Department of Revenue. I also consent to the PA Department of Revenue sending my ERO and/or transmitter, through the IRS, an acknowledgment of receipt of transmission, an indication of whether or not the corporation's report is accepted and, if rejected, the reason(s) for rejection.

SIGN HERE ▶

Signature of Officer	Date	Title	Social Security number
		VICE PRESIDENT,	

Address	City	State	ZIP
762 WEST LANCASTER AVEN	Bryn Mawr	PA	19010-348

PART III DECLARATION OF ELECTRONIC RETURN ORIGINATOR (ERO) AND PAID PREPARER (See instructions.)

I declare I have reviewed the above-named corporation's report, and the entries on Form PA 8453 C are true, correct and complete to the best of my knowledge and belief. I obtained the corporate officer's signature on this form before submitting the report to the PA Department of Revenue, provided the corporate officer a copy of all forms and information to be filed with the PA Department of Revenue and followed all other requirements specified by the PA Department of Revenue and in IRS Pub. 3112, IRS e-file Application and Participation, and Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers of forms 1120/1120S. If I am also the preparer, under penalties of perjury, I declare I examined the above-named corporation's report, accompanying schedules and statements, and to the best of my knowledge and belief they are true, correct and complete. I understand I am required to keep this form and the supporting documents for three years.

ERO's USE ONLY ▶

ERO's Signature	Date	Check if also paid preparer	Check if self-employed	ERO's SSN or PTIN
		☐	☐	

Firm's name (or yours if self-employed), address and ZIP code ▶ | EIN | Telephone Number

Under penalties of perjury, I declare I examined the above-named corporation's report, accompanying schedules and statements, and to the best of my knowledge and belief they are true, correct and complete.

PAID PREPARER'S USE ONLY ▶

Preparer's Signature	Date	Check if self-employed	Preparer's SSN or PTIN
		☐	P01343696

Firm's name (or yours if self-employed), address and ZIP code ▶ PRICEWATERHOUSECOOPERS LLP

2001 MARKET STREET PHILADELPHIA 19103 Telephone Number 2673303000

Electronic Return Originators (EROs) and paid preparers must retain this form and supporting documents for three years.

DO NOT SUBMIT THIS FORM TO THE PA DEPARTMENT OF REVENUE UNLESS REQUESTED TO DO SO.

pennsylvania
DEPARTMENT OF REVENUE

ELECTRONIC FUNDS TRANSFER IS RECOMMENDED FOR PAYMENTS OF $1,000 OR MORE

REV-857 (SU) 09-19
PA CORPORATE NET INCOME TAX ESTIMATED TAX PAYMENT COUPON

Do not mail this coupon if payment is being made electronically.

1. **Enter account information** including file period begin, file period end, Revenue ID, quarter for which payment is being made, quarter due date, corporation name, state of incorporation, EIN and complete mailing address.
2. **Enter payment** required for PA corporate net income (CNI) tax. If no payment is required for CNI tax, do not submit this form.
3. **Payments of $1,000 or more** must be made electronically or by certified or cashier's check remitted in person or by express mail courier. If paying by certified or cashier's check, make it payable to PA Department of Revenue and deliver check and coupon to:

   PA DEPARTMENT OF REVENUE
   1854 BROOKWOOD ST
   HARRISBURG PA 17104

4. **Payments less than $1,000** may be made electronically or by mailing the coupon and check payable to PA Department of Revenue to:

   PA DEPARTMENT OF REVENUE
   PO BOX 280422
   HARRISBURG PA 17128-0422

   Filing returns and making payments electronically is easy and secure. Learn more by visiting www.revenue.pa.gov and selecting Online Services.
5. **Signature, title, date, email address and telephone number** must be provided by a representative of the corporation.
6. **Must use mmddyyyy format** in all date fields.

PLEASE READ THE INSTRUCTIONS BEFORE COMPLETING THIS COUPON.

DETACH HERE BEFORE MAILING

9Y4631 2.000

pennsylvania
DEPARTMENT OF REVENUE

REV-857 (SU) 09-19 **PA CORPORATE TAX**

REV-857 ESTIMATED TAX PAYMENT

DEPT USE ONLY

File Period Begin	File Period End	Revenue ID	QTR	Quarter Due Date
01012020	12312020	1000027993	1	07152020

Corporation Name
Honesdale Consolidated Water Company

USE WHOLE DOLLARS ONLY

State of Incorporation: PA
EIN: 24-0614360

1. CNI TAX PAYMENT $ .00

Street Address
762 West Lancaster Avenue

City: Bryn Mawr
State: PA
ZIP: 19010-3489

8570019128

Signature

Title: VICE PRESIDENT, TAX
Date: 07152020

Email: CSABALL@ESSENTIAL.CO
Telephone: 6106454202

pennsylvania
DEPARTMENT OF REVENUE

ELECTRONIC FUNDS TRANSFER IS RECOMMENDED FOR PAYMENTS OF $1,000 OR MORE

REV-857 (SU) 09-19

PA CORPORATE NET INCOME TAX ESTIMATED TAX PAYMENT COUPON

Do not mail this coupon if payment is being made electronically.

1. **Enter account information** including file period begin, file period end, Revenue ID, quarter for which payment is being made, quarter due date, corporation name, state of incorporation, EIN and complete mailing address.
2. **Enter payment** required for PA corporate net income (CNI) tax. If no payment is required for CNI tax, do not submit this form.
3. **Payments of $1,000 or more** must be made electronically or by certified or cashier's check remitted in person or by express mail courier. If paying by certified or cashier's check, make it payable to PA Department of Revenue and deliver check and coupon to:

   PA DEPARTMENT OF REVENUE
   1854 BROOKWOOD ST
   HARRISBURG PA 17104

4. **Payments less than $1,000** may be made electronically or by mailing the coupon and check payable to PA Department of Revenue to:

   PA DEPARTMENT OF REVENUE
   PO BOX 280422
   HARRISBURG PA 17128-0422

   Filing returns and making payments electronically is easy and secure. Learn more by visiting www.revenue.pa.gov and selecting Online Services.
5. **Signature, title, date, email address and telephone number** must be provided by a representative of the corporation.
6. **Must use mmddyyyy format** in all date fields.

PLEASE READ THE INSTRUCTIONS BEFORE COMPLETING THIS COUPON.

DETACH HERE BEFORE MAILING

9Y4631 2.000

pennsylvania
DEPARTMENT OF REVENUE

REV-857 (SU) 09-19

PA CORPORATE TAX

REV-857 ESTIMATED TAX PAYMENT

DEPT USE ONLY

File Period Begin	File Period End	Revenue ID	QTR	Quarter Due Date
01012020	12312020	1000027993	2	06152020

Corporation Name

Honesdale Consolidated Water Company

USE WHOLE DOLLARS ONLY

State of Incorporation: PA

EIN: 24-0614360

1. CNI TAX PAYMENT $ .00

Street Address

762 West Lancaster Avenue

City: Bryn Mawr

State: PA

ZIP: 19010-3489

8570019128

Signature

Title: VICE PRESIDENT, TAX

Date: 06152020

Email: CSABALL@ESSENTIAL.CO

Telephone: 6106454202

pennsylvania
DEPARTMENT OF REVENUE

ELECTRONIC FUNDS TRANSFER IS RECOMMENDED FOR PAYMENTS OF $1,000 OR MORE

REV-857 (SU) 09-19

PA CORPORATE NET INCOME TAX ESTIMATED TAX PAYMENT COUPON

Do not mail this coupon if payment is being made electronically.

1. **Enter account information** including file period begin, file period end, Revenue ID, quarter for which payment is being made, quarter due date, corporation name, state of incorporation, EIN and complete mailing address.
2. **Enter payment** required for PA corporate net income (CNI) tax. If no payment is required for CNI tax, do not submit this form.
3. **Payments of $1,000 or more** must be made electronically or by certified or cashier's check remitted in person or by express mail courier. If paying by certified or cashier's check, make it payable to PA Department of Revenue and deliver check and coupon to:

   PA DEPARTMENT OF REVENUE
   1854 BROOKWOOD ST
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   HARRISBURG PA 17128-0422

   Filing returns and making payments electronically is easy and secure. Learn more by visiting www.revenue.pa.gov and selecting Online Services.
5. **Signature, title, date, email address and telephone number** must be provided by a representative of the corporation.
6. **Must use mmddyyyy format** in all date fields.

PLEASE READ THE INSTRUCTIONS BEFORE COMPLETING THIS COUPON.

DETACH HERE BEFORE MAILING

9Y4631 2.000

pennsylvania
DEPARTMENT OF REVENUE

REV-857 (SU) 09-19

PA CORPORATE TAX

REV-857 ESTIMATED TAX PAYMENT

DEPT USE ONLY

File Period Begin	File Period End	Revenue ID	QTR	Quarter Due Date
01012020	12312020	1000027993	3	09152020

Corporation Name

Honesdale Consolidated Water Company

State of Incorporation: PA

EIN: 24-0614360

USE WHOLE DOLLARS ONLY

1. CNI TAX PAYMENT $ .00

Street Address

762 West Lancaster Avenue

City: Bryn Mawr

State: PA

ZIP: 19010-3489

8570019128

Signature

Title: VICE PRESIDENT, TAX

Date: 09152020

Email: CSABALL@ESSENTIAL.CO

Telephone: 6106454202

pennsylvania
DEPARTMENT OF REVENUE

ELECTRONIC FUNDS TRANSFER IS RECOMMENDED FOR PAYMENTS OF $1,000 OR MORE

REV-857 (SU) 09-19
PA CORPORATE NET INCOME TAX ESTIMATED TAX PAYMENT COUPON

Do not mail this coupon if payment is being made electronically.

1. **Enter account information** including file period begin, file period end, Revenue ID, quarter for which payment is being made, quarter due date, corporation name, state of incorporation, EIN and complete mailing address.
2. **Enter payment** required for PA corporate net income (CNI) tax. If no payment is required for CNI tax, do not submit this form.
3. **Payments of $1,000 or more** must be made electronically or by certified or cashier's check remitted in person or by express mail courier. If paying by certified or cashier's check, make it payable to PA Department of Revenue and deliver check and coupon to:

   PA DEPARTMENT OF REVENUE
   1854 BROOKWOOD ST
   HARRISBURG PA 17104

4. **Payments less than $1,000** may be made electronically or by mailing the coupon and check payable to PA Department of Revenue to:

   PA DEPARTMENT OF REVENUE
   PO BOX 280422
   HARRISBURG PA 17128-0422

   Filing returns and making payments electronically is easy and secure. Learn more by visiting www.revenue.pa.gov and selecting Online Services.
5. **Signature, title, date, email address and telephone number** must be provided by a representative of the corporation.
6. **Must use mmddyyyy format** in all date fields.

PLEASE READ THE INSTRUCTIONS BEFORE COMPLETING THIS COUPON.

DETACH HERE BEFORE MAILING

9Y4631 2.000

pennsylvania
DEPARTMENT OF REVENUE

REV-857 (SU) 09-19 **PA CORPORATE TAX**

REV-857 ESTIMATED TAX PAYMENT

DEPT USE ONLY

File Period Begin	File Period End	Revenue ID	QTR	Quarter Due Date
01012020	12312020	1000027993	4	12152020

Corporation Name
Honesdale Consolidated Water Company

State of Incorporation: PA
EIN: 24-0614360

USE WHOLE DOLLARS ONLY

1. CNI TAX PAYMENT $ .00

Street Address
762 West Lancaster Avenue

City: Bryn Mawr
State: PA
ZIP: 19010-3489

8570019128

Signature

Title: VICE PRESIDENT, TAX
Date: 12152020

Email: CSABALL@ESSENTIAL.CO
Telephone: 6106454202

1010019128

1010019128

DEPARTMENT USE ONLY

RCT-101 08-19 **PAGE 1 OF 4**

PA CORPORATE NET INCOME TAX REPORT 2019

IRS Filing Type A = 1120 B = 1120S C = Other **A**

STEP A

Tax Year Beginning 01012019 Tax Year Ending 12312019

STEP B

Amended Report	N	52-53 Week Filer	N	First Report	N	File Period Change	N
Federal Extension Granted	Y	Address Change	N	KOZ/EIP/SDA Credit	N	S Corp Taxable Built-in Gains	N
		Change Fed Group	N	Royalty/Related Interest	N	Section 381/382/Merger	N
				Add-Back (Act 52 of 2013)		NOLs/Alternate Apportionment	

STEP C

Revenue ID	1000027993	Parent Corporation EIN	231702594
Federal EIN	24-0614360		
Business Activity Code	221300		
Corporation Name	HONESDALE CONSOLIDATED WATER COMPA		
Address Line 1	762 WEST LANCASTER AVEN		
Address Line 2			
City	BRYN MAWR	Province	
State	PA	Country Code	
ZIP	19010-348	Foreign Postal Code	

STEP D: PA CORPORATE NET INCOME TAX

USE WHOLE DOLLARS ONLY

	A. Tax Liability from Page 2 (can not be less than zero)	B. Estimated Payments & Credits on Deposit	C. Restricted Credits	STEP E: Payment Due/Overpayment Calculation: A minus B minus C See instructions.
CNI	17295	37700	0	-20405

STEP F: Transfer/Refund Method (See instructions.)

E-File Opt Out (See instructions.) N

20405 **Transfer:** Amount to be credited to the next tax year after offsetting all unpaid liabilities.

0 **Refund:** Amount to be refunded after offsetting all unpaid liabilities.

STEP G: Corporate Officer (Must sign affirmation below)

NAME CHRISTINE SABALL
PHONE 6106454202
EMAIL CSABALL@ESSENTIAL.CO

FORM 1062
BARCODE 0000

I affirm under penalties prescribed by law, this report, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct and complete report. If this report is an amended report, the taxpayer hereby consents to the extension of the assessment period for this tax year to one year from the date of filing of this amended report or three years from the filing of the original report, whichever period last expires, and agrees to retain all required records pertaining to that tax and tax period until the end of the extended assessment period, regardless of any statutory provision providing for a shorter period of retention. For purposes of this extension, an original report filed before the due date is deemed filed on the due date. I am authorized to execute this consent to the extension of the assessment period.

Corporate Officer Signature	**Date**

1010019228

REVENUE ID 1000027993
TAX YEAR END 12312019 **NAME** HONESDALE CONSOLIDATED WAT

RCT-101 08-19 PAGE 2 OF 4 PA CORPORATE NET INCOME TAX REPORT 2019

SECTION A: BONUS DEPRECIATION

USE WHOLE DOLLARS ONLY

(Include REV-1834, Schedule C-8 and C-9, if claiming bonus depreciation.)

1.	Current year federal depreciation of 168k prop.	1	0
2.	Current year adjustment for disposition of 168k prop.	2	0
3.	Other adjustments.	3	0

SECTION B: PA CORPORATE NET INCOME TAX

1.	Income or loss from federal return on a separate-company basis.	1	288916
2.	**DEDUCTIONS:**		
	2A. Corporate dividends received (from REV-798, Schedule C-2, Line 7).	2A	0
	2B. Interest on U.S. securities (GROSS INTEREST minus EXPENSES).	2B	0
	2C. Current yr. addtl. PA deprec. plus adjust. for sale (REV-1834, Sched. C-8, Line 8).	2C	22647
	2D. Other (from REV-860, Schedule OD) See instructions.	2D	0
	TOTAL DEDUCTIONS - Add Lines 2A through 2D and enter the result on Line 2.	2	22647
3.	**ADDITIONS:**		
	3A. Taxes imposed on or measured by net income (from REV-860, Schedule C-5, Line 6).	3A	22274
	3B. Employment incentive payment credit adjustment (Include Schedule W).	3B	0
	3C. Current year bonus depreciation (REV-1834, Sched. C-8, Line 3).	3C	0
	3D. Intangible expense or related interest expense (REV-802, Sched. C-6; must include REV-802).	3D	0
	3E. Other (from REV-860, Schedule OA) See instructions.	3E	0
	TOTAL ADDITIONS - Add Lines 3A through 3E and enter the result on Line 3.	3	22274
4.	Income or loss with Pennsylvania adjustments (Line 1 minus Line 2 plus Line 3).	4	288543
5.	Total nonbusiness income or loss (from REV-934, Column C, Total; must include REV-934).	5	0
6.	Income or loss to be apportioned (Line 4 minus Line 5).	6	288543
7.	Apportionment (from Schedule C-1, 1C, or 2C if using Special Apportionment).	7	1.000000
8.	Income or loss apportioned to PA (Line 6 times Line 7).	8	288543
9.	Nonbusiness income or loss allocated to PA (from REV-934, Column A, Total; must include REV-934).	9	0
10.	PA taxable income or loss after apportionment (Line 8 plus Line 9).	10	288543
11.	Total net operating loss deduction (from RCT-103, Part A, Line 4).	11	115417
12.	PA taxable income or loss (Line 10 minus Line 11).	12	173126
13.	PA corporate net income tax (Line 12 times 0.0999). If Line 12 is less than zero, enter "0".	13	17295
14.	Less: Credit for tax paid by affiliate(s) for intangible expense or related interest expense (from REV-803, Sched. C-7; must include REV-803).	14	0
15.	Tax Due (Line 13 minus Line 14.)	15	17295

SCHEDULE C-1: Apportionment Schedule For **Corporate Net Income Tax** (Include RCT-106.) *

Sales Factor					**Special Apportionment**		
Sales - PA	1A	1419422	1C	1.000000	Numerator	2A	0
Sales - Total	1B	1419422			Denominator	2B	0
					Apportionment Proportion	2C	0

9Y4664 2.000

* Refer to REV-1200, PA Corporate Net Income Tax Instructions, found at www.revenue.pa.gov.

1010019228

1010019228

1010019328

REVENUE ID 1000027993
TAX YEAR END 12312019 **NAME** HONESDALE CONSOLIDATED WAT

RCT-101 08-19 PAGE 3 OF 4 PA CORPORATE NET INCOME TAX REPORT 2019

SECTION C: CORPORATE STATUS CHANGES

Final Report N

PA Corporations:

Did you ever transact business anywhere?	Y	If yes, enter date all business activity ceased
Did you hold assets anywhere?	Y	If yes, enter date of final disposition of assets*

Foreign Corporations:

Did you ever transact business in PA on your own or through an unincorporated entity?	N	If yes, enter date PA business activity ceased
Did you hold assets in PA on your own or through an unincorporated entity?	N	If yes, enter date of final disposition of PA assets*

*Schedule of Disposition of Assets, REV-861, must be completed and filed with this report.

Has the corporation sold or transferred in bulk, 51 percent or more of any class of assets? (See instructions.) N
If yes, enter the following information. (Include a separate schedule if additional space is needed.)

Purchaser Name
Address Line 1
Address Line 2
City — Province
State — Country Code
ZIP — Foreign Postal Code

SECTION D: GENERAL INFORMATION QUESTIONNAIRE

Describe corporate activity in PA: WATER UTILITY
Describe corporate activity outside PA: WATER & WASTEWATER TREATM
Other states in which taxpayer has activity

State of Incorporation: PA Incorporation Date: 02161905

1.	Does any corporation, individual or other business entity hold all or a majority of the stock of this corporation?	1	Y
2.	Does this corporation own all or a majority of stock in other corporations? If yes, include REV-798, Schedule X.	2	N
3.	Is this taxpayer a partnership or other unincorporated entity that elects to file federal taxes as a corporation?	3	N
4.	Has the federal government changed taxable income as originally reported for any prior period for which reports of change have not been filed in PA?	4	N

If yes: First Period End Date: Last Period End Date:

Accounting Method - Federal Tax Return: A (A = Accrual C = Cash O = Other)
Other

Accounting Method - Financial Statements: A (A = Accrual C = Cash O = Other)
Other

9Y4665 2.000

1010019328

1010019428

REVENUE ID 1000027993
TAX YEAR END 12312019 **NAME** HONESDALE CONSOLIDATED WAT

RCT-101 08-19 PAGE 4 OF 4 PA CORPORATE NET INCOME TAX REPORT 2019

SCHEDULE OF REAL PROPERTY IN PA (Include a separate schedule if additional space is needed.)

Did you own or rent property in PA titled to the corporation or any Single Member LLC during this filing period? N

If yes, the below section must be completed.

O = Own
R = Rent

Street Address	**City**	**County**	**KOZ/KOEZ**

CORPORATE OFFICERS

(See instructions.)
Must provide requested information for all filled officer positions.

	SSN	**Last Name**	**First Name**	**MI**
President/Managing Partner		LUCCA	MARK	
Vice President		SCHULLER	DANIEL	
Secretary		LUNING	CHRISTOPHER	
Treasurer/Tax Manager		SZCZYGIEL	STAN	

PREPARER'S INFORMATION

Firm Federal EIN	134008324		
Firm Name	PRICEWATERHOUSECOOPERS LLP		
Address Line 1	2001 MARKET STREET		
Address Line 2			
City	PHILADELPHIA	Province	
State	PA	Country Code	
ZIP	19103	Foreign Postal Code	

I affirm under penalties prescribed by law, this report, including any accompanying schedules and statements, has been prepared by me and to the best of my knowledge and belief is a true, correct and complete report.

Tax Preparer's Signature	**Date**

INDIVIDUAL PREPARER Gwynneth H. Stott
PHONE 2673303000
EMAIL gwynneth.h.stott@pwc.com
PTIN/SSN P01343696

9Y4626 2.000

1010019428

1010019428

RCT-101,Page 1, Step D,Tax Summary,Payments and Credits Detail

	Corporation Net Income
Tentative payments	32,700.
Payments with extension	5,000.
Keystone Opp Zone	
Neighborhood Assist.	
Employment Incentive	
Educational Imp.	
Coal Waste Removal	
Jobs Creation Tax	
Research and Development	
Organ and Bone Marrow Donor	
Mobile Telecommunications Broadband	
Historic Preservation Tax Credit	
Community Based Services Credit	
Keystone Innovation Zone Credit	
Film Production Tax Credit	
Keystone Special Development Zone	
Totals	37,700.

9Y4654 2.000

CORPORATION TAX PAYMENT VOUCHER

1000027993 12312019 3274019128

PAYMENT AMOUNT

Honesdale Consolidated Water

762 West Lancaster Avenue

Bryn Mawr
PA
19010

$ NONE

DEPARTMENT USE ONLY

Make check payable to the Pennsylvania Department of Revenue

REV-798 (CT) 07-19

pennsylvania
DEPARTMENT OF REVENUE

SCHEDULE C-2 PA DIVIDEND DEDUCTION SCHEDULE

TAX YEAR BEGINNING _____

CORPORATION NAME _____ **REVENUE ID** _____ **TAX YEAR ENDING** _____

1	Federal Schedule C, Line (24), Total Deductions	1	
2	Federal Schedule C, Line (18), Foreign Dividend Gross-Up (Section 78)	2	
3	Federal Schedule C, Line (22) (Attach federal Form 8893)	3	
4	Dividends from less-than-20-percent-owned foreign corporations listed on Lines (14), (16b), (16c) and (17) of federal Schedule C x 50 percent - 0.50	4	
5	Dividends from 20-percent-or-more-owned foreign corporations listed on Lines (14), (16b), (16c) and (17) of federal Schedule C x 65 percent - 0.65	5	
6	Dividends listed on Lines (14), (16b), (16c) and (17) of federal Schedule C from foreign corporations that meet the "80 percent voting and value test" of IRC § 1504(a)(2) and otherwise would qualify for 100 percent deduction under IRC § 243(a)(3) if they were a domestic corporation. **Do not list any amounts included above.**	6	
7	**Total PA Dividend Deduction** - Add Lines 1, 2, 4, 5 and 6. Subtract Line 3. Enter this amount on RCT-101, Section B, Line 2A.	7	

SCHEDULE X

Taxpayers completing this schedule must include beginning and ending consolidating schedules reflecting the activity of all members of the consolidated group, along with all consolidations and eliminations.

TAX YEAR BEGINNING 01/01/2019

CORPORATION NAME Honesdale Consolidated Water Compan **REVENUE ID** 1000027993 **TAX YEAR ENDING** 12/31/2019

Name	File in PA	Revenue ID	EIN

Name, SSN, EIN and/or Revenue ID of any individual or business entity owning all or a majority of the stock of the taxpayer.

Name	SSN or EIN	Revenue ID
Essential Utilities, Inc.	231702594	1000603336

R pennsylvania
DEPARTMENT OF REVENUE

REV-1834 (CT) 08-18
SCHEDULE C-8
ADJUSTMENT FOR BONUS DEPRECIATION

TAX YEAR BEGINNING 01/01/2019

CORPORATION NAME Honesdale Consolidat **REVENUE ID** 1000027993 **TAX YEAR ENDING** 12/31/2019

This Schedule is required to be completed annually and submitted with the RCT-101

1. Unused Bonus Depreciation Balance from prior year: 509,094
1A. Unrecovered Bonus Depreciation Balance: . . . . .
On Qualified Property Acquired in Transactions Where Asset Basis is Carried Over
Date of Transaction:_____ Type of Transaction: _____
Revenue ID of Corporation from Whom Assets Acquired: _____ FEIN:_____

2. Amount of Federal Bonus Depreciation claimed in this tax year:
2A. Property placed in service prior to Sept. 28, 2017 . . . . .
2B. Property placed in service on or after Sept. 28, 2017 . . . . .

3. Current Year Bonus Deprec. Addition (Line 2A plus 2B)
TOTAL (Carry to Line 3C, Page 2, of RCT-101). . . . .

4. Additional PA Bonus Depreciation Deduction:
4A. Property placed in service prior to Sept. 28, 2017 (MACRS x 3/7) 18,950
4B. Property placed in service on or after Sept. 28, 2017 (MACRS w/o regard to Bonus) . .

5. PA Bonus Depreciation Deduction
TOTAL (Line 4A plus 4B) 18,950

6. Deduction for Property Which is Fully Depreciated, Sold or Otherwise Disposed:
6A. Property placed in service prior to Sept. 28, 2017 (Schedule C-9 Line 2) 3,697
6B. Property placed in service on or after Sept. 28, 2017 (Schedule C-9 Line 4) . . . . .

7. PA Deduction for Property Which is Fully Depreciated, Sold or Otherwise Disposed:
TOTAL (Line 6A plus 6B) 3,697

8. PA Bonus Depreciation Deduction (Line 5 plus 7)
TOTAL (Carry to line 2C, Page 2, of RCT-101) 22,647

9. Remaining Unused Bonus Depreciation Balance Carry-Forward:
TOTAL (Line 1 plus Line 1A plus Line 3 minus Line 8) 486,447

R pennsylvania
DEPARTMENT OF REVENUE

REV-1834 (CT) 08-18

SCHEDULE C-9
ADJUSTMENT FOR DEDUCTION FOR PROPERTY WHICH IS FULLY DEPRECIATED, SOLD OR OTHERWISE DISPOSED

TAX YEAR BEGINNING 01/01/2019

CORPORATION NAME Honesdale Consolidat **REVENUE ID** 1000027993 **TAX YEAR ENDING** 12/31/2019

This Schedule is required to be completed annually (if applicable) and submitted with the RCT-101

1. Property placed in service prior to Sept. 28, 2017:
1A. Bonus Depreciation previously added back on the property 4,224
1B. Total PA deduction previously claimed on the property 527

2. Recovery of Unrecovered Bonus (Line 1A minus 1B)
(Carry to Line 6A, Schedule C-8) 3,697

3. Property Placed in Service on or after Sept. 28, 2017:
3A. Bonus Depreciation previously added back on the property . . . . .
3B. Total PA deduction previously claimed on the property (MACRS) . . . . .

4. Recovery of Unrecovered Bonus (Line 3A minus 3B)
(Carry to Line 6B, Schedule C-8) . . . . .

1060017101

R pennsylvania
DEPARTMENT OF REVENUE

RCT-106 (CT) 03-17
DETERMINATION OF APPORTIONMENT PERCENTAGE

INSERT SHEET
FILE WITH RCT-101

TAX YEAR BEGINNING 01/01/2019

TAX YEAR ENDING 12/31/2019

CORPORATION NAME Honesdale Consolidat **REVENUE ID** 1000027993

SALES FACTOR* Description	Inside PA	Inside and Outside PA
1. Sales (net of returns and allowances)	1,413,089	1,413,089
2. Interest, Rents, Royalties		
3. Gross Receipts from the Sale of Other Business Assets (except securities, unless you are a securities dealer)		
4. Other Sales (receipts only)	6,333	6,333
5. Partner's Share of Sales from Partnerships		
6. Total Sales	(A) 1,419,422	(B) 1,419,422

(C) Sales Factor (Divide A by B; calculate to six decimal places.) (C) 1 • 0 0 0 0 0 0 — Carry (A), (B) and (C) to RCT-101, Schedule C-1, Lines 1A, 1B and 1C.

SPECIAL APPORTIONMENT

Special apportionment to be completed only by railroad, truck, bus and airline companies; pipeline or natural gas companies; and water transportation companies. Refer to instructions.

(A) NUMERATOR _____

(B) DENOMINATOR _____ = (C) ___ • _____ — Carry (A), (B) and (C) to RCT-101, Schedule C-1, Lines 2A, 2B and 2C.

(C) Special Apportionment (Divide A by B; calculate to six decimal places.)

*** Use applicable figure from the chart in REV-1200, PA Corporation Net Income Tax Instructions, found at www.revenue.pa.gov.**

9Y4624 3.000

1060017101

1060017101

RCT-103 06-19 NET OPERATING LOSS SCHEDULE 2019

(File with RCT-101.)

Tax Year Beginning 01012019 **Revenue ID** 1000027993
Tax Year Ending 12312019
Corporation Name HONESDALE CONSOLIDATED WATER COMPANY

Part A

1. Taxable income from RCT-101, Section B, Line 10.	1	288543
2. Total net operating loss carryforward to current period. (Total, Column C below.)	2	10903162
3. Line 1 multiplied by 0.40 percent. (See Instructions in the REV-1200.)	3	115417
4. Net operating loss deduction allowed for current tax period. (Carry to RCT-101, Page 2, Line 11.)	4	115417

Part B

	A. Tax Period Beginning	B. Tax Period Ending	C. Net Loss Carryforward to Current Period	D. Amount Deducted (Current Period)	E. Net Loss Carryforward to Next Period
1			0	0	0
2			0	0	0
3			0	0	0
4			0	0	0
5			0	0	0
6			0	0	0
7			0	0	0
8			0	0	0
9			0	0	0
10	01012008	12312008	0	0	0
11	01012009	12312009	626996	115417	511579
12	01012010	12312010	0	0	0
13	01012011	12312011	3499704	0	3499704
14	01012012	12312012	2616891	0	2616891
15	01012013	12312013	1501858	0	1501858
16	01012014	12312014	205463	0	205463
17			0	0	0
18	01012016	12312016	2452250	0	2452250
19			0	0	0
20			0	0	0
	CURRENT TAX YEAR				**LOSS ONLY**
	01012019	12312019	0	0	0
TOTAL (Columns C and D Lines 1-20 ONLY)			10903162	115417	

9D4645 2.000

1030019128

1030019128

pennsylvania
DEPARTMENT OF REVENUE

ELECTRONIC FUNDS TRANSFER IS RECOMMENDED FOR PAYMENTS OF $1,000 OR MORE

REV-853 (SU) 09-19

PA CORPORATE NET INCOME TAX ANNUAL EXTENSION REQUEST COUPON

1. **Do not use this coupon** if electronically submitting an extension request with payment.
2. **Enter account information** including file period begin, file period end, Revenue ID, corporation name, state of incorporation, EIN and complete mailing address.
3. **Taxpayers granted an extension** to file the federal return will automatically be granted an extension to file RCT-101, PA Corporate Net Income Tax Report. Corporate taxpayers granted a federal extension must indicate this on Page 1 of RCT-101 and include a copy of the federal extension request with the report. There is no need to file REV-853. However, if you do not request a federal extension you may file REV-853 to request a Pennsylvania extension of up to 60 days. Payment must still be made by the original due date of the report.
4. **Enter payment** required for PA corporate net income (CNI) tax. If no tax payment is being made, enter zero.
5. **Payments of $1,000 or more** must be made electronically or by certified or cashier's check remitted in person or by express mail courier. If paying by certified or cashier's check, make it payable to PA Department of Revenue and deliver check and coupon to:

   PA DEPARTMENT OF REVENUE
   1854 BROOKWOOD ST
   HARRISBURG PA 17104

6. **Payments less than $1,000** may be made electronically or by mailing the coupon and check payable to PA Department of Revenue to:

   PA DEPARTMENT OF REVENUE
   PO BOX 280425
   HARRISBURG PA 17128-0425

   Filing returns and making payments electronically is easy and secure. Learn more by visiting www.revenue.pa.gov and selecting Online Services.

7. **Signature, title, date, email address and telephone number** must be provided by a representative of the corporation.
8. **Must use mmddyyyy format** in all date fields.

PLEASE READ THE INSTRUCTIONS BEFORE COMPLETING THIS COUPON.

DETACH HERE BEFORE MAILING

9S46Y2 3.000

pennsylvania
DEPARTMENT OF REVENUE

REV-853 (SU) 09-19 **PA CORPORATE NET INCOME TAX**

REV-853 ANNUAL EXTENSION REQUEST

DEPT USE ONLY

File Period Begin	File Period End	Revenue ID
01012019	12312019	1000027993

Corporation Name
Honesdale Consolidated Water Company

USE WHOLE DOLLARS ONLY

State of Incorporation: PA
EIN: 24-0614360

1. CNI TAX PAYMENT $ 5000 .00

Street Address
762 West Lancaster Avenue

City: Bryn Mawr
State: PA
ZIP: 19010-348

8530019128

Signature

Title: VICE PRESIDENT, TAX

Date

Email: CSABALL@ESSENTIAL.CO

Telephone: 6106454202

pennsylvania
DEPARTMENT OF REVENUE

REV-854 (TR) 08-17
FEIN/TAX YEAR/ADDRESS CHANGE

INSTRUCTIONS FOR REV-854 COUPON

Note: You may make these account updates electronically through e-TIDES at www.etides.state.pa.us

1. **Enter account information** including Revenue ID, *Federal Employer Identification number (FEIN), name, current tax year begin, current tax year end and complete mailing address.
2. **Enter changes** in account information on the right-hand side of the coupon including FEIN, tax year begin, tax year end, and address. If the address has changed, enter the entire new address on the form. Do not use this coupon to change a corporation name. Call the Department of State, Corporation Bureau at 717-787-1057 (Option 4) and speak to a customer service representative for change of name information.
3. **Signature, title, date, email address and telephone number** must be provided by a representative of the corporation.

** If you are updating the Federal Employer Identification Number (FEIN), the REV-854 must be accompanied by the FEIN "assignment letter" issued by the IRS.*

Fax or email to:
Fax: 717-787-3708
Email: ra-btftregisfax@pa.gov

9D4625 2.000

PLEASE READ THE INSTRUCTIONS BEFORE COMPLETING THIS COUPON.

REV-854 (TR) 08-17

EIN/TAX YEAR/ADDRESS CHANGE

DEPT USE ONLY

Corporation Name

Revenue ID

Current EIN	Current Tax Yr Begin	Current Tax Yr End	New EIN	New Tax Yr Begin	New Tax Yr End
	01012019	12312019			

Current Street Address First Line

New Street Address First Line

Current Street Address Second Line

New Street Address Second Line

Current City | C. State | Current ZIP

New City | N.State | New ZIP

Signature | Title | Date

Email
CSABALL@ESSENTIAL.CO

Telephone

pennsylvania
DEPARTMENT OF REVENUE

REV-860 (CT) 04-18
C-5 SCHEDULE OF TAXES

TAX YEAR BEGINNING 01/01/2019
TAX YEAR ENDING 12/31/2019

CORPORATION NAME Honesdale Consoli **REVENUE ID** 1000027993

1. PA Corporate Net Income Tax	22,274	
2. Philadelphia Business Income and Receipts Tax (BIRT) - Net Income Portion		
3. Income Taxes - Other States		
4. Local Income Taxes		
5. Other Income Taxes		
6. Total Income Taxes (Add Lines 1 through 5) Carry to RCT-101, Page 2, Line 3A		22,274
7. PA Capital Stock/Foreign Franchise Tax (Not applicable for tax years beginning on or after Jan. 1, 2016)		
8. Philadelphia Business Income and Receipts Tax (BIRT) - Gross Receipts Portion		
9. Payroll Taxes		
10. Real Estate Taxes	4,656	
11. Sales and Use Tax		
12. Business Privilege Tax - Other than Income		
13. Occupancy Tax		
14. Local Taxes - Not Based on Income		
15. Other Taxes - Not Based on Income	52,903	
16. Total Taxes Not Imposed on or Measured by Income (Add Lines 7 through 15)		57,559
17. Total Tax Expense Reported on Federal Income Tax Return (Add Lines 6 and 16)		79,833

Schedule OA - Other Additions

Description	Amount
Tax Preference Items	
Total Carry to RCT-101, Section B, Line 3-E	

Schedule OD - Other Deductions

Description	Amount
Federal Wages Disallowed as a Result of Tax Credits Under IRC Sec 45B or IRC Sec 51	
Total Carry to RCT-101, Section B, Line 2-D	

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REV-861 (CT) 03-17
SCHEDULE DA - DISPOSITION OF ASSETS

TAX YEAR BEGINNING 01/01/2019

CORPORATION NAME Honesdale Consolidat **REVENUE ID** 1000027993 **TAX YEAR ENDING** 12/31/2019

DESCRIPTION OF ASSET	COST OF ASSET AS REPORTED ON BALANCE SHEETS	SALE PRICE OR FAIR MARKET VALUE ON DATE OF DISTRIBUTION	GAIN ON DISPOSITION OF ASSETS (SALE PRICE OR FAIR MARKET VALUE MINUS BOOK VALUE AND COST OF SALE)	REPORTED ON FEDERAL SCHEDULE D OR FORM 4797 (Y OR N)

Did the taxpayer distribute any receivables from installment sales? _____
If yes, what was/were the date(s) of sale(s)? _____
Total gain on installment sale(s) distributed. _____
Tax year(s) when the gain(s) on the sale(s) was/were included in net income per books
(Include a schedule reflecting the amount of gain reported in each year.) _____
Was this transaction a liquidation under IRC Section 332? _____
If yes, a copy of federal Form 966 must be included with RCT-101, PA Corporate Net Income Tax Report.

CORPORATIONS WITHDRAWING FROM PENNSYLVANIA BUT CONTINUING OPERATIONS OUTSIDE PA MUST INCLUDE THE FOLLOWING INFORMATION AND/OR DOCUMENT(S).

1. Full details of disposition of Pennsylvania property; include a copy of federal Schedule D and/or federal Form 4797, if applicable.
2. Indicate if sales in Pennsylvania will continue after date of cessation. If so, how will they be negotiated and by whom?

INCLUDE A SCHEDULE CONTAINING THE REQUIRED INFORMATION IF ADDITIONAL SPACE IS NEEDED.

IF ANY INDIVIDUAL OR CORPORATION OTHER THAN STOCKHOLDERS AND CREDITORS RECEIVED ASSETS, LIST NAMES AND ADDRESSES OF EACH, AND AMOUNT OR VALUE RECEIVED BY EACH.

If any money or property remains undistributed, state amount, nature and value of same and state why it has not been distributed. Include additional schedule(s) if necessary.

If any real estate was distributed or sold within the final tax year, include documentation showing the recording of the title transfer with the local recorder of deeds.

REV-986 CT (07-15)

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DEPARTMENT OF REVENUE

TAX YEAR BEGINNING 01/01/2019

CORPORATION NAME Honesdale Consolidated Wa **REVENUE ID** 1000027993 **TAX YEAR ENDING** 12/31/2019

SCHEDULE TO SUPPORT CLAIM OF EXEMPTION FROM CORPORATE NET INCOME TAX UNDER P.L. 86-272

1. Did the taxpayer make repairs or provide maintenance or service to the product sold? ☐
2. Did sales personnel have the authority to collect payment for current or delinquent accounts? ☐
3. Did the taxpayer install or supervise the installation of the product? ☐
4. Did the taxpayer conduct training courses or seminars in Pennsylvania for personnel other than personnel involved in solicitation? ☐
5. Did the taxpayer provide any technical assistance or service including, but not limited to, engineering assistance or design service, when one of the purposes thereof is other than the facilitation of the solicitation of orders? ☐
6. Did the sales personnel investigate, handle or otherwise assist in resolving customer complaints, other than direct customer complaints in relation to the solicitation of sales? ☐
7. Did the sales personnel have the authority to accept and approve orders? ☐
8. Did the sales personnel repossess property? ☐
9. Did the sales personnel secure deposits on sales? ☐
10. Did the sales personnel pick up or replace damaged or returned property? ☐
11. Did the taxpayer hire, train or supervise personnel, other than personnel involved only in solicitation? ☐
12. Did the sales personnel use agency stock checks or any other instrument or process by which sales are made within Pennsylvania by sales personnel? ☐
13. Did the taxpayer maintain a sample or display room in excess of two weeks at any one location in Pennsylvania? ☐
14. Did the sales personnel carry samples from which sales, exchanges or distributions were made in any manner or consideration or other value? ☐
15. Did the taxpayer own, lease, use or maintain any of the following facilities or property in Pennsylvania:

A) Any kind of office other than an in-home office located within the residence of the employee that is not publicly attributed to the company. ☐

B) Meeting place for directors, officers or employees. ☐

C) Stock of goods other than samples for sales personnel or that are used entirely ancillary to solicitation. ☐

D) Telephone answering service that is publicly attributed to the company or to employees of the company ☐

E) Mobile stores, i.e., vehicles with drivers who are sales personnel making sales from the vehicles. ☐

16. Did the taxpayer consign stocks of goods or other tangible personal property to any person, including an independent contractor, for sale? ☐
17. Did the taxpayer maintain a telephone listing or other public listing within Pennsylvania for the company or for an employee as a means of contact? ☐
18. Did the taxpayer enter into a franchise or licensing agreement in Pennsylvania? ☐

A complete description of all Pennsylvania business activities must be included. Taxpayers reporting property owned and/or rented in Pennsylvania and also claiming exemption from corporate net income tax under P.L. 86-272 must provide a description of this property below.

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DEPARTMENT OF REVENUE

REV-1175 (CT) 03-17
SCHEDULE AR

TAX YEAR BEGINNING 01012019

CORPORATION NAME Honesdale Consolida **REVENUE ID** 1000027993 **TAX YEAR ENDING** 12312019

EXPLANATION FOR FILING AMENDED _____
(ENTER THE TAX FORM NUMBER)

REMINDER: Must be filed when amending any Pennsylvania tax report, including Specialty Tax Reports.

Please provide, in as much detail as possible, the reason(s) for filing the amended report. Include a separate schedule if additional space is needed. **NOTE**: Changes in federal taxable income must be reported on RCT-128C. An amended RCT-101, PA Corporate Net Income Tax Report, will not be accepted in these cases.

SUMMARY OF TAX CHANGE

TYPE OF TAX	TAX AS PREVIOUSLY FILED OR ADJUSTED	TAX AS AMENDED	CHANGE IN TAX

To pursue appeal rights, a taxpayer must timely file a petition for reassessment or a petition for refund. The filing of an amended report does not replace the filing of a petition for reassessment or a petition for refund.

Tax Preparer's Signature	Date

8020016101

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DEPARTMENT OF REVENUE

REV-802 (08-16) **PAGE 1 OF 2**
SCHEDULE C-6-ADD-BACK FOR INTANGIBLE EXPENSES OR COST AND RELATED INTEREST

TAX YEAR BEGINNING 01/01/2019

TAX YEAR ENDING 12/31/2019

CORPORATION NAME Honesdale Consolidat **REVENUE ID** 1000027993

PART I. PAYMENTS MADE DIRECTLY OR INDIRECTLY TO AN AFFILIATED ENTITY

Affiliated Entity Name	FEIN	Where Organized	Where Managed and Directed (Corporate HQ)	Intangible Expenses	Related Interest Expense
1.				1a.	1b.
2.				2a.	2b.
3.				3a.	3b.
4.				4a.	4b.
5. TOTAL PAYMENTS				**5a.**	**5b.**

Exclusion of payments:

6. Tax avoidance was not principal purpose and was done at arm's length rates and terms.	6a.	6b.
7. Affiliated entity domiciled in a foreign nation that has in force a comprehensive income tax treaty with the U.S. Government. (Complete Part II.)	7a.	7b.
8. Affiliated entity was a conduit for the intangible expenses or cost/related interest paid directly or indirectly by the taxpayer to an unaffiliated entity. (Complete Part III.)	8a.	8b.
9. Total Amount Excluded from Total Intangible Expenses or Cost/Related Interest Payments	9a.	9b.
10. Add-back of Intangible Expenses or Cost/Related Interest Payments	10a.	10b.
11. TOTAL INTANGIBLE EXPENSES AND RELATED INTEREST EXPENSE		**11.**

PART II. TRANSACTIONS WITH FOREIGN ENTITIES

Foreign Affiliated Entity Name	Domestic Country of Foreign Affiliate	Domestic Affiliate FEIN	Intangible Expenses	Related Interest Expense
1.			1a.	1b.
2.			2a.	2b
3.			3a.	3b.
4.			4a.	4b.
5. TOTAL EXCLUDED			**5a.**	**5b.**

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REV-802 (08-16) **PAGE 2 OF 2**

REVENUE ID 1000027993

SCHEDULE C-6-ADD-BACK FOR INTANGIBLE EXPENSES OR COST AND RELATED INTEREST

PART III. **TRANSACTIONS WITH UNAFFILIATED ENTITIES**

1. Unaffiliated Entity Name	Affiliated Entity FEIN	Intangible Expenses or Cost	Related Interest Expense or Cost
a. Intangible Expenses Paid to Unaffiliated Entity		1a.	
b. Related Interest Expense Paid to Unaffiliated Entity			1b.
c/d. Total Payment Portion Allocation Percentage		1c.	1d.
e/f. Exclusion Amount		**1e.**	**1f.**

2. Unaffiliated Entity Name	Affiliated Entity FEIN	Intangible Expenses or Cost	Related Interest Expense or Cost
a. Intangible Expenses Paid to Unaffiliated Entity		2a.	
b. Related Interest Expense Paid to Unaffiliated Entity			2b.
c/d. Total Payment Portion Allocation Percentage		2c.	2d.
e/f. Exclusion Amount		**2e.**	**2f.**

3. Unaffiliated Entity Name	Affiliated Entity FEIN	Intangible Expenses or Cost	Related Interest Expense or Cost
a. Intangible Expenses Paid to Unaffiliated Entity		3a.	
b. Related Interest Expense Paid to Unaffiliated Entity			3b.
c/d. Total Payment Portion Allocation Percentage		3c.	3d.
e/f. Exclusion Amount		**3e.**	**3f.**

4. Unaffiliated Entity Name	Affiliated Entity FEIN	Intangible Expenses or Cost	Related Interest Expense or Cost
a. Intangible Expenses Paid to Unaffiliated Entity		4a.	
b. Related Interest Expense Paid to Unaffiliated Entity			4b.
c/d. Total Payment Portion Allocation Percentage		4c.	4d.
e/f. Exclusion Amount		**4e.**	**4f.**

5. Unaffiliated Entity Name	Affiliated Entity FEIN	Intangible Expenses or Cost	Related Interest Expense or Cost
a. Intangible Expenses Paid to Unaffiliated Entity		5a.	
b. Related Interest Expense Paid to Unaffiliated Entity			5b.
c/d. Total Payment Portion Allocation Percentage		5c.	5d.
e/f. Exclusion Amount		**5e.**	**5f.**

6. TOTAL EXCLUDED	**6a.**	**6b.**

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DEPARTMENT OF REVENUE

REV-803 (08-16) **PAGE 1 OF 2**
SCHEDULE C-7-CREDIT FOR TAX PAID BY AFFILIATED ENTITIES

TAX YEAR BEGINNING 01/01/2019

CORPORATION NAME Honesdale Consolidat **REVENUE ID** 1000027993 **TAX YEAR ENDING** 12/31/2019

PART I. STATE INCOME TAX LIABILITY FOR AFFILIATED ENTITIES

1. Affiliated Entity Name	FEIN	Jurisdiction	Credit Code
a. Imposed State Tax	1a.		
b. State (or Jurisdiction) Income Tax Credits	1b.		
c. Adjusted Tax		1c.	
d. Total Intangible Expenses & Related Interest	1d.		
e. Total Income	1e.		
f. Liability Due		**1f.**	

2. Affiliated Entity Name	FEIN	Jurisdiction	Credit Code
a. Imposed State Tax	2a.		
b. State (or Jurisdiction) Income Tax Credits	2b.		
c. Adjusted Tax		2c.	
d. Total Intangible Expenses & Related Interest	2d.		
e. Total Income	2e.		
f. Liability Due		**2f.**	

3. Affiliated Entity Name	FEIN	Jurisdiction	Credit Code
a. Imposed State Tax	3a.		
b. State (or Jurisdiction) Income Tax Credits	3b.		
c. Adjusted Tax		3c.	
d. Total Intangible Expenses & Related Interest	3d.		
e. Total Income	3e.		
f. Liability Due		**3f.**	

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REV-803 (08-16) **PAGE 2 OF 2** **REVENUE ID** 1000027993

SCHEDULE C-7-CREDIT FOR TAX PAID BY AFFILIATED ENTITIES

4. Affiliated Entity Name	FEIN	Jurisdiction	Credit Code
a. Imposed State Tax	4a.		
b. State (or Jurisdiction) Income Tax Credits	4b.		
c. Adjusted Tax		4c.	
d. Total Intangible Expenses & Related Interest	4d.		
e. Total Income	4e.		
f. Liability Due		**4f.**	

5. Affiliated Entity Name	FEIN	Jurisdiction	Credit Code
a. Imposed State Tax	5a.		
b. State (or Jurisdiction) Income Tax Credits	5b.		
c. Adjusted Tax		5c.	
d. Total Intangible Expenses & Related Interest	5d.		
e. Total Income	5e.		
f. Liability Due		**5f.**	

6. Total Liability Due		**6.**

PART II. CREDITS ALLOWED & LIMITATIONS

1. Total Liability Due from Part I.	1.	
2. Enter Apportionment Factor Percentage from RCT-101, Schedule C-1.	2. 1.000000	
3. Multiply Line 1 by Line 2.		3.
4. Enter Amount from Schedule C-6, Line 11.	4.	
5. Enter Apportionment Factor Percentage from RCT-101, Schedule C-1.	5. 1.000000	
6. Multiply Line 4 by Line 5.		6.
7. Enter PA Corporate Net Income Tax Rate.	7.	
8. Multiply Line 6 by Line 7.		8.
9. Enter Smaller amount of Line 3 or Line 8.		**9.**

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Electronic Filing Information: PDF attachments Included in this Return

Tax Year: 2019
Name: Honesdale Consolidated
Return No: C0001H89

Jurisdiction: Pennsylvania
No of Attachments: 2

PDF Attachment Description	PDF File Name	File Size
Aqua America Inc name change	C0001H89_PA_Aqua America Inc name change.pdf	9,604
Essential Utilities - Federal Extension - 2019	C0001H89_PA_Essential Utilities - Federal Extension - 2019.pdf	491,340



Aqua America, Inc. (FEIN 23-1702594) name change to Essential Utilities, Inc.

Effective February 3, 2020 Aqua America, Inc. (FEIN 23-1702594), a Pennsylvania corporation, changed its name to Essential Utilities, Inc. without any change to its Federal Employer Identification Number (FEIN). Essential Utilities, Inc. remains the parent corporation of the consolidated group.

Form **7004**
(Rev. December 2018)
Department of the Treasury
Internal Revenue Service

Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns

► **File a separate application for each return.**
► **Go to *www.irs.gov/Form7004* for instructions and the latest information.**

OMB No. 1545-0233

Print or Type

Name	Identifying number
Essential Utilities, Inc	23-1702594

Number, street, and room or suite no. (If P.O. box, see instructions.)
762 West Lancaster Avenue

City, town, state, and ZIP code (If a foreign address, enter city, province or state, and country (follow the country's practice for entering postal code).)
Bryn Mawr, PA 19010-3489

Note: File request for extension by the due date of the return. See instructions before completing this form.

Part I Automatic Extension for Certain Business Income Tax, Information, and Other Returns. See instructions.

1 Enter the form code for the return listed below that this application is for 1 2

Application Is For:	Form Code	Application Is For:	Form Code
Form 706-GS(D)	01	Form 1120-ND (section 4951 taxes)	20
Form 706-GS(T)	02	Form 1120-PC	21
Form 1041 (bankruptcy estate only)	03	Form 1120-POL	22
Form 1041 (estate other than a bankruptcy estate)	04	Form 1120-REIT	23
Form 1041 (trust)	05	Form 1120-RIC	24
Form 1041-N	06	Form 1120S	25
Form 1041-QFT	07	Form 1120-SF	26
Form 1042	08	Form 3520-A	27
Form 1065	09	Form 8612	28
Form 1066	11	Form 8613	29
Form 1120	12	Form 8725	30
Form 1120-C	34	Form 8804	31
Form 1120-F	15	Form 8831	32
Form 1120-FSC	16	Form 8876	33
Form 1120-H	17	Form 8924	35
Form 1120-L	18	Form 8928	36
Form 1120-ND	19		

Part II All Filers Must Complete This Part

2 If the organization is a foreign corporation that does not have an office or place of business in the United States, check here . . . . . ► ☐

3 If the organization is a corporation and is the common parent of a group that intends to file a consolidated return, check here . . . . . ► ☑
If checked, attach a statement listing the name, address, and employer identification number (EIN) for each member covered by this application.

4 If the organization is a corporation or partnership that qualifies under Regulations section 1.6081-5, check here . ► ☐

5a The application is for calendar year 20 19 , or tax year beginning _____, 20___, and ending _____, 20___.

b **Short tax year.** If this tax year is less than 12 months, check the reason: ☐ Initial return ☐ Final return
☐ Change in accounting period ☐ Consolidated return to be filed ☐ Other (See instructions—attach explanation.)

6	Tentative total tax	**6**	0	.00
7	**Total** payments and credits. See instructions	**7**	0	.00
8	**Balance due.** Subtract line 7 from line 6. See instructions	**8**	0	.00

Affiliated Group Members

Name and Address of each member	Employer ID
Aqua Georgia, Inc. 762 West Lancaster Avenue Bryn Mawr, PA 19010	27-1466474
Aqua Indiana - South Haven Inc. 816 North 360 West Valparaiso, IN 46385	26-1665324
Aqua Indiana - Western Hancock Inc. 8275 Allison Pointe Trail Indianapolis, IN 46250	26-1499420
Aqua New Jersey Inc 10 Black Forest Road Hamilton, NJ 08691-1810	22-1914760
Aqua North Carolina Inc 762 West Lancaster Avenue Bryn Mawr, PA 19010	56-0854500
Aqua Ohio Inc 6650 South Avenue Box 5230 Poland, OH 44514	34-1121305
Aqua Operations Inc 762 West Lancaster Avenue Bryn Mawr, PA 19010	43-1979151
Aqua Pennsylvania Inc 762 West Lancaster Avenue Bryn Mawr, PA 19010	23-2297407
Aqua Pennsylvania Wastewater, Inc. (LWW) 762 West Lancaster Avenue Bryn Mawr, PA 19010	23-1999647
Aqua Resources Inc 762 West Lancaster Avenue Bryn Mawr, PA 19010	51-0324033

Aqua Utilities Florida 762 West Lancaster Avenue Bryn Mawr, PA 19010	20-1271689
Aqua Utilities Inc 762 West Lancaster Avenue Bryn Mawr, PA 19010	76-0556391
Aqua Wastewater Management Inc 762 West Lancaster Avenue Bryn Mawr, PA 19010	20-2487690
G&E Septic Inc 60 Schoolhouse Road Souderton, PA 18964	22-3124798
Hendricks County Wasterwater LLC 762 West Lancaster Avenue Bryn Mawr, PA 19010	35-1934386
Honesdale Consolidated Water Company 762 West Lancaster Avenue Bryn Mawr, PA 19010	24-0614360
Utility Center - 32 762 West Lancaster Avenue Bryn Mawr, PA 19010	35-1333925
Aqua Services Inc - 11 762 West Lancaster Avenue Bryn Mawr, PA 19010	23-2846342
Aqua Illinois Inc 1000 South Schuyler Avenue Kanakee, IL 60901	36-1304390
Aqua Virginia, Inc. 762 West Lancaster Avenue Bryn Mawr, PA 19010	54-0991637
Aqua Wisconsin, Inc. 762 West Lancaster Avenue Bryn Mawr, PA 19010	35-2566094
Aqua Ohio Wastewater, Inc. 6650 South Avenue Box 5230 Poland, OH 44514	81-2355000

Superior Water Company 762 West Lancaster Avenue Bryn Mawr, PA 19010	23-2498152
Southeastern Utilities Inc 762 West Lancaster Avenue Bryn Mawr, PA 19010	35-1976567
Sani Tech Inc. 762 West Lancaster Avenue Bryn Mawr, PA 19010	35-1896673
Aqua Texas, Inc. 762 West Lancaster Avenue Bryn Mawr, PA 19010	56-2527052
Aqua Development - 31 762 West Lancaster Avenue Bryn Mawr, PA 19010	76-0581965
Aqua Indiana Inc. 762 West Lancaster Avenue Bryn Mawr, PA 19010	35-1864455
Sani Tech Inc. 762 West Lancaster Avenue Bryn Mawr, PA 19010	35-1896673
Great Bay Utilities, Inc 762 West Lancaster Avenue Bryn Mawr, PA 19010	84-4587274

Diagnostic Report

Tax Year : 2019 **Return No:** 0001HA
Taxpayer : Superior Water Company
ID No : 23-2498152

Severe Diagnostics

** No Severe Diagnostics Detected **

Informational Diagnostics: Total 4

States (4)
General (2)
1.Common State
Federal attachments are not provided for states that require a complete federal return. Please check the filing requirements for the following state returns:
PA,

2.Common State
The following state(s) may require that you submit tax payments using Electronic Funds Transfer (EFT). Please consult the state's EFT guidelines before submitting any payments by check:
FL,PA,TX,

Pennsylvania (2)
3.General Information
The State of Pennsylvania requires data to print in 12pt OCRA font (approximately 1/6" tall). If your data for Pennsylvania forms is printing in a smaller font, please contact support.

4.Repatriation Transition Tax
The Pennsylvania Department of Revenue has issued an information notice providing guidance on how the Repatriation Transition Tax enacted under the Tax Cuts and Jobs Act of 2017 (TCJA-P.L. 115-97) affects Pennsylvania corporate net income tax and Pennsylvania personal income tax. (Pennsylvania Informational Notice, Corporation Taxes and Personal Income Tax 2018-01, 04/20/2018.)

Electronic Filing Alerts

** No Electronic Filing Alerts Detected **

Electronic Filing Rejects

** No Electronic Filing Rejects Detected **

** No Electronic Filing XML Validation Errors Detected **

* indicates Diagnostic has been suppressed.

R pennsylvania DEPARTMENT OF REVENUE

PA-8453 C (CT) 05-18

PA Corporate Net Income Tax Declaration for a State e-file Report

2019

For calendar year 2019 or tax year beginning, 01/01 2019, ending, 05/23 20 19.

FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN) 232498152

Name of Corporation

SUPERIOR WATER COMPANY

Address	City	State	ZIP	Revenue ID Number
762 W LANCASTER AVENUE	BRYN MAWR	PA	19010	1000080823

PART I TAX REPORT INFORMATION (Whole dollars only.)

1. Income or Loss from Federal Return on a Separate Company Basis (From RCT-101, Section B, Line 1)	1.	758,260.
2. PA Taxable Income or Loss (From RCT-101, Section B, Line 12)	2.	793,798.
3. PA Corporate Net Income Tax Due (From RCT-101, Section B, Line 15)	3.	79,300.

PART II DECLARATION OF OFFICER (See instructions.) **Keep a copy of the corporation's tax report, RCT-101.**

4a. [X] I consent that the corporation's refund check may be mailed directly to the address provided on RCT-101.

4b. [ ] I do not want a refund mailed to the corporation, or the corporation is not receiving a refund.

4c. [ ] I authorize (1) the PA Department of Revenue and its designated financial institution to initiate an electronic funds withdrawal entry to my financial institution account designated in the electronic portion of my 2019 Pennsylvania Corporate Net Income Tax Report for payment of my state taxes owed; and (2) my financial institution to debit the entry to my account. I also authorize the financial institutions involved in the processing of my electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to my payment. I can revoke this authorization by notifying the PA Department of Revenue no later than two business days prior to the payment date. I understand notification must be made by calling 717-783-6277.

If I filed a balance-due report, I understand if the PA Department of Revenue does not receive full and timely payment of my tax liability, I remain liable for the tax due and all applicable interest and penalties. If I filed a joint federal and state tax return/report and there is an error on my federal return, I understand my state report will be rejected.

Under penalties of perjury, I declare I am an officer of the above-named corporation and the information I provided to my electronic return originator (ERO) and/or transmitter and the amounts in Part I above agree with the amounts on the corresponding lines of the corporation's 2018 Pennsylvania Corporate Net Income Tax Report. To the best of my knowledge and belief, the corporation's report is true, correct and complete. I consent to my ERO and/or transmitter sending the corporation's report and accompanying schedules and statements to the Internal Revenue Service (IRS) and subsequently by the IRS to the PA Department of Revenue. I also consent to the PA Department of Revenue sending my ERO and/or transmitter, through the IRS, an acknowledgment of receipt of transmission, an indication of whether or not the corporation's report is accepted and, if rejected, the reason(s) for rejection.

SIGN HERE

Signature of Officer	Date	Title	Social Security number
		VICE PRESIDENT,	

Address	City	State	ZIP
762 W LANCASTER AVENUE	Bryn Mawr	PA	19010

PART III DECLARATION OF ELECTRONIC RETURN ORIGINATOR (ERO) AND PAID PREPARER (See instructions.)

I declare I have reviewed the above-named corporation's report, and the entries on Form PA 8453 C are true, correct and complete to the best of my knowledge and belief. I obtained the corporate officer's signature on this form before submitting the report to the PA Department of Revenue, provided the corporate officer a copy of all forms and information to be filed with the PA Department of Revenue and followed all other requirements specified by the PA Department of Revenue and in IRS Pub. 3112, IRS e-file Application and Participation, and Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers of forms 1120/1120S. If I am also the preparer, under penalties of perjury, I declare I examined the above-named corporation's report, accompanying schedules and statements, and to the best of my knowledge and belief they are true, correct and complete. I understand I am required to keep this form and the supporting documents for three years.

ERO's USE ONLY

ERO's Signature	Date	Check if also paid preparer	Check if self-employed	ERO's SSN or PTIN
		[ ]	[ ]	

Firm's name (or yours if self-employed), address and ZIP code: | EIN | Telephone Number

Under penalties of perjury, I declare I examined the above-named corporation's report, accompanying schedules and statements, and to the best of my knowledge and belief they are true, correct and complete.

PAID PREPARER'S USE ONLY

Preparer's Signature	Date	Check if self-employed	Preparer's SSN or PTIN
		[ ]	P01343696

Firm's name (or yours if self-employed), address and ZIP code: PRICEWATERHOUSECOOPERS LLP
2001 MARKET STREET PHILADELPHIA 19103 | Telephone Number 267-330-3000

Electronic Return Originators (EROs) and paid preparers must retain this form and supporting documents for three years.

DO NOT SUBMIT THIS FORM TO THE PA DEPARTMENT OF REVENUE UNLESS REQUESTED TO DO SO.

pennsylvania
DEPARTMENT OF REVENUE

ELECTRONIC FUNDS TRANSFER IS RECOMMENDED FOR PAYMENTS OF $1,000 OR MORE

REV-857 (SU) 09-19

PA CORPORATE NET INCOME TAX ESTIMATED TAX PAYMENT COUPON

Do not mail this coupon if payment is being made electronically.

1. **Enter account information** including file period begin, file period end, Revenue ID, quarter for which payment is being made, quarter due date, corporation name, state of incorporation, EIN and complete mailing address.
2. **Enter payment** required for PA corporate net income (CNI) tax. If no payment is required for CNI tax, do not submit this form.
3. **Payments of $1,000 or more** must be made electronically or by certified or cashier's check remitted in person or by express mail courier. If paying by certified or cashier's check, make it payable to PA Department of Revenue and deliver check and coupon to:

   PA DEPARTMENT OF REVENUE
   1854 BROOKWOOD ST
   HARRISBURG PA 17104

4. **Payments less than $1,000** may be made electronically or by mailing the coupon and check payable to PA Department of Revenue to:

   PA DEPARTMENT OF REVENUE
   PO BOX 280422
   HARRISBURG PA 17128-0422

   Filing returns and making payments electronically is easy and secure. Learn more by visiting www.revenue.pa.gov and selecting Online Services.

5. **Signature, title, date, email address and telephone number** must be provided by a representative of the corporation.
6. **Must use mmddyyyy format** in all date fields.

PLEASE READ THE INSTRUCTIONS BEFORE COMPLETING THIS COUPON.

DETACH HERE BEFORE MAILING

9Y4631 2.000

pennsylvania
DEPARTMENT OF REVENUE

REV-857 (SU) 09-19

PA CORPORATE TAX

REV-857 ESTIMATED TAX PAYMENT

DEPT USE ONLY

File Period Begin	File Period End	Revenue ID	QTR	Quarter Due Date
		1000080823	1	08152019

Corporation Name
Superior Water Company

USE WHOLE DOLLARS ONLY

State of Incorporation: PA
EIN: 23-2498152

1. CNI TAX PAYMENT $ .00

Street Address
762 W Lancaster Avenue

City: Bryn Mawr
State: PA
ZIP: 19010

8570019128

Signature

Title: VICE PRESIDENT, TAX
Date: 08152019

Email: CSABALL@ESSENTIAL.CO
Telephone: 6106454202

pennsylvania
DEPARTMENT OF REVENUE

ELECTRONIC FUNDS TRANSFER IS RECOMMENDED FOR PAYMENTS OF $1,000 OR MORE

REV-857 (SU) 09-19

PA CORPORATE NET INCOME TAX ESTIMATED TAX PAYMENT COUPON

Do not mail this coupon if payment is being made electronically.

1. **Enter account information** including file period begin, file period end, Revenue ID, quarter for which payment is being made, quarter due date, corporation name, state of incorporation, EIN and complete mailing address.
2. **Enter payment** required for PA corporate net income (CNI) tax. If no payment is required for CNI tax, do not submit this form.
3. **Payments of $1,000 or more** must be made electronically or by certified or cashier's check remitted in person or by express mail courier. If paying by certified or cashier's check, make it payable to PA Department of Revenue and deliver check and coupon to:

   PA DEPARTMENT OF REVENUE
   1854 BROOKWOOD ST
   HARRISBURG PA 17104

4. **Payments less than $1,000** may be made electronically or by mailing the coupon and check payable to PA Department of Revenue to:

   PA DEPARTMENT OF REVENUE
   PO BOX 280422
   HARRISBURG PA 17128-0422

   Filing returns and making payments electronically is easy and secure. Learn more by visiting www.revenue.pa.gov and selecting Online Services.

5. **Signature, title, date, email address and telephone number** must be provided by a representative of the corporation.
6. **Must use mmddyyyy format** in all date fields.

PLEASE READ THE INSTRUCTIONS BEFORE COMPLETING THIS COUPON.

DETACH HERE BEFORE MAILING

9Y4631 2.000

pennsylvania
DEPARTMENT OF REVENUE

REV-857 (SU) 09-19

PA CORPORATE TAX

REV-857 ESTIMATED TAX PAYMENT

DEPT USE ONLY

File Period Begin	File Period End	Revenue ID	QTR	Quarter Due Date
		1000080823	2	11152019

Corporation Name
Superior Water Company

USE WHOLE DOLLARS ONLY

State of Incorporation: PA
EIN: 23-2498152

1. CNI TAX PAYMENT $ .00

Street Address
762 W Lancaster Avenue

City: Bryn Mawr
State: PA
ZIP: 19010

8570019128

Signature

Title: VICE PRESIDENT, TAX

Date: 11152019

Email: CSABALL@ESSENTIAL.CO

Telephone: 6106454202

pennsylvania
DEPARTMENT OF REVENUE

ELECTRONIC FUNDS TRANSFER IS RECOMMENDED FOR PAYMENTS OF $1,000 OR MORE

REV-857 (SU) 09-19

PA CORPORATE NET INCOME TAX ESTIMATED TAX PAYMENT COUPON

Do not mail this coupon if payment is being made electronically.

1. **Enter account information** including file period begin, file period end, Revenue ID, quarter for which payment is being made, quarter due date, corporation name, state of incorporation, EIN and complete mailing address.
2. **Enter payment** required for PA corporate net income (CNI) tax. If no payment is required for CNI tax, do not submit this form.
3. **Payments of $1,000 or more** must be made electronically or by certified or cashier's check remitted in person or by express mail courier. If paying by certified or cashier's check, make it payable to PA Department of Revenue and deliver check and coupon to:

   PA DEPARTMENT OF REVENUE
   1854 BROOKWOOD ST
   HARRISBURG PA 17104

4. **Payments less than $1,000** may be made electronically or by mailing the coupon and check payable to PA Department of Revenue to:

   PA DEPARTMENT OF REVENUE
   PO BOX 280422
   HARRISBURG PA 17128-0422

   Filing returns and making payments electronically is easy and secure. Learn more by visiting www.revenue.pa.gov and selecting Online Services.
5. **Signature, title, date, email address and telephone number** must be provided by a representative of the corporation.
6. **Must use mmddyyyy format** in all date fields.

PLEASE READ THE INSTRUCTIONS BEFORE COMPLETING THIS COUPON.

DETACH HERE BEFORE MAILING

9Y4631 2.000

pennsylvania
DEPARTMENT OF REVENUE

REV-857 (SU) 09-19

PA CORPORATE TAX

REV-857 ESTIMATED TAX PAYMENT

DEPT USE ONLY

File Period Begin	File Period End	Revenue ID	QTR	Quarter Due Date
		1000080823	3	02182020

Corporation Name
Superior Water Company

USE WHOLE DOLLARS ONLY

State of Incorporation: PA
EIN: 23-2498152

1. CNI TAX PAYMENT $ .00

Street Address
762 W Lancaster Avenue

City: Bryn Mawr
State: PA
ZIP: 19010

8570019128

Signature

Title: VICE PRESIDENT, TAX
Date: 02182020

Email: CSABALL@ESSENTIAL.CO
Telephone: 6106454202

pennsylvania
DEPARTMENT OF REVENUE

ELECTRONIC FUNDS TRANSFER IS RECOMMENDED FOR PAYMENTS OF $1,000 OR MORE

REV-857 (SU) 09-19

PA CORPORATE NET INCOME TAX ESTIMATED TAX PAYMENT COUPON

Do not mail this coupon if payment is being made electronically.

1. **Enter account information** including file period begin, file period end, Revenue ID, quarter for which payment is being made, quarter due date, corporation name, state of incorporation, EIN and complete mailing address.
2. **Enter payment** required for PA corporate net income (CNI) tax. If no payment is required for CNI tax, do not submit this form.
3. **Payments of $1,000 or more** must be made electronically or by certified or cashier's check remitted in person or by express mail courier. If paying by certified or cashier's check, make it payable to PA Department of Revenue and deliver check and coupon to:

   PA DEPARTMENT OF REVENUE
   1854 BROOKWOOD ST
   HARRISBURG PA 17104

4. **Payments less than $1,000** may be made electronically or by mailing the coupon and check payable to PA Department of Revenue to:

   PA DEPARTMENT OF REVENUE
   PO BOX 280422
   HARRISBURG PA 17128-0422

   Filing returns and making payments electronically is easy and secure. Learn more by visiting www.revenue.pa.gov and selecting Online Services.
5. **Signature, title, date, email address and telephone number** must be provided by a representative of the corporation.
6. **Must use mmddyyyy format** in all date fields.

PLEASE READ THE INSTRUCTIONS BEFORE COMPLETING THIS COUPON.

DETACH HERE BEFORE MAILING

9Y4631 2.000

pennsylvania
DEPARTMENT OF REVENUE

REV-857 (SU) 09-19

PA CORPORATE TAX

REV-857 ESTIMATED TAX PAYMENT

DEPT USE ONLY

File Period Begin	File Period End	Revenue ID	QTR	Quarter Due Date
		1000080823	4	05152020

Corporation Name
Superior Water Company

USE WHOLE DOLLARS ONLY

State of Incorporation: PA
EIN: 23-2498152

1. CNI TAX PAYMENT $ .00

Street Address
762 W Lancaster Avenue

City: Bryn Mawr
State: PA
ZIP: 19010

8570019128

Signature

Title: VICE PRESIDENT, TAX
Date: 05152020

Email: CSABALL@ESSENTIAL.CO
Telephone: 6106454202

1010019128

1010019128

DEPARTMENT USE ONLY

RCT-101 08-19 **PAGE 1 OF 4**

PA CORPORATE NET INCOME TAX REPORT 2019

IRS Filing Type A = 1120 B = 1120S C = Other A

STEP A

Tax Year Beginning 01012019 Tax Year Ending 05232019

STEP B

Amended Report	N	52-53 Week Filer	N	First Report	N	File Period Change	N
Federal Extension Granted	Y	Address Change	N	KOZ/EIP/SDA Credit	N	S Corp Taxable Built-in Gains	N
		Change Fed Group	N	Royalty/Related Interest	N	Section 381/382/Merger	N
				Add-Back (Act 52 of 2013)		NOLs/Alternate Apportionment	

STEP C

Revenue ID	1000080823	Parent Corporation EIN	231702594
Federal EIN	23-2498152		
Business Activity Code	221300		
Corporation Name	SUPERIOR WATER COMPANY		
Address Line 1	762 W LANCASTER AVENUE		
Address Line 2			
City	BRYN MAWR	Province	
State	PA	Country Code	
ZIP	19010	Foreign Postal Code	

STEP D: PA CORPORATE NET INCOME TAX

USE WHOLE DOLLARS ONLY

	A. Tax Liability from Page 2 (can not be less than zero)	B. Estimated Payments & Credits on Deposit	C. Restricted Credits	STEP E: Payment Due/Overpayment Calculation: A minus B minus C See instructions.
CNI	79300	164679	0	-85379

STEP F: Transfer/Refund Method (See instructions.)

E-File Opt Out (See instructions.) N

0 **Transfer:** Amount to be credited to the next tax year after offsetting all unpaid liabilities.

85379 **Refund:** Amount to be refunded after offsetting all unpaid liabilities.

STEP G: Corporate Officer (Must sign affirmation below)

NAME	CHRISTINE SABALL
PHONE	6106454202
EMAIL	CSABALL@ESSENTIAL.CO

FORM 1062
BARCODE 0000

I affirm under penalties prescribed by law, this report, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct and complete report. If this report is an amended report, the taxpayer hereby consents to the extension of the assessment period for this tax year to one year from the date of filing of this amended report or three years from the filing of the original report, whichever period last expires, and agrees to retain all required records pertaining to that tax and tax period until the end of the extended assessment period, regardless of any statutory provision providing for a shorter period of retention. For purposes of this extension, an original report filed before the due date is deemed filed on the due date. I am authorized to execute this consent to the extension of the assessment period.

Corporate Officer Signature	**Date**

1010019228

REVENUE ID 1000080823
TAX YEAR END 05232019 **NAME** SUPERIOR WATER COMPANY

RCT-101 08-19 PAGE 2 OF 4 PA CORPORATE NET INCOME TAX REPORT 2019

SECTION A: BONUS DEPRECIATION

USE WHOLE DOLLARS ONLY

(Include REV-1834, Schedule C-8 and C-9, if claiming bonus depreciation.)

1.	Current year federal depreciation of 168k prop.	1	0
2.	Current year adjustment for disposition of 168k prop.	2	0
3.	Other adjustments.	3	0

SECTION B: PA CORPORATE NET INCOME TAX

1.	Income or loss from federal return on a separate-company basis.	1	758260
2.	**DEDUCTIONS:**		
	2A. Corporate dividends received (from REV-798, Schedule C-2, Line 7).	2A	0
	2B. Interest on U.S. securities (GROSS INTEREST minus EXPENSES).	2B	0
	2C. Current yr. addtl. PA deprec. plus adjust. for sale (REV-1834, Sched. C-8, Line 8).	2C	409
	2D. Other (from REV-860, Schedule OD) See instructions.	2D	0
	TOTAL DEDUCTIONS - Add Lines 2A through 2D and enter the result on Line 2.	2	409
3.	**ADDITIONS:**		
	3A. Taxes imposed on or measured by net income (from REV-860, Schedule C-5, Line 6).	3A	35947
	3B. Employment incentive payment credit adjustment (Include Schedule W).	3B	0
	3C. Current year bonus depreciation (REV-1834, Sched. C-8, Line 3).	3C	0
	3D. Intangible expense or related interest expense (REV-802, Sched. C-6; must include REV-802).	3D	0
	3E. Other (from REV-860, Schedule OA) See instructions.	3E	0
	TOTAL ADDITIONS - Add Lines 3A through 3E and enter the result on Line 3.	3	35947
4.	Income or loss with Pennsylvania adjustments (Line 1 minus Line 2 plus Line 3).	4	793798
5.	Total nonbusiness income or loss (from REV-934, Column C, Total; must include REV-934).	5	0
6.	Income or loss to be apportioned (Line 4 minus Line 5).	6	793798
7.	Apportionment (from Schedule C-1, 1C, or 2C if using Special Apportionment).	7	1.000000
8.	Income or loss apportioned to PA (Line 6 times Line 7).	8	793798
9.	Nonbusiness income or loss allocated to PA (from REV-934, Column A, Total; must include REV-934).	9	0
10.	PA taxable income or loss after apportionment (Line 8 plus Line 9).	10	793798
11.	Total net operating loss deduction (from RCT-103, Part A, Line 4).	11	0
12.	PA taxable income or loss (Line 10 minus Line 11).	12	793798
13.	PA corporate net income tax (Line 12 times 0.0999). If Line 12 is less than zero, enter "0".	13	79300
14.	Less: Credit for tax paid by affiliate(s) for intangible expense or related interest expense (from REV-803, Sched. C-7; must include REV-803).	14	0
15.	Tax Due (Line 13 minus Line 14.)	15	79300

SCHEDULE C-1: Apportionment Schedule For **Corporate Net Income Tax** (Include RCT-106.) *

Sales Factor

Sales - PA	1A	1221285	1C	1.000000	
Sales - Total	1B	1221285			

Special Apportionment

Numerator	2A	0
Denominator	2B	0
Apportionment Proportion	2C	0

9Y4664 2.000

* Refer to REV-1200, PA Corporate Net Income Tax Instructions, found at www.revenue.pa.gov.

1010019228

1010019228

1010019328

REVENUE ID 1000080823
TAX YEAR END 05232019 **NAME** SUPERIOR WATER COMPANY

RCT-101 08-19 PAGE 3 OF 4 PA CORPORATE NET INCOME TAX REPORT 2019

SECTION C: CORPORATE STATUS CHANGES

Final Report Y

PA Corporations:

Did you ever transact business anywhere?	Y	If yes, enter date all business activity ceased	05232019
Did you hold assets anywhere?	Y	If yes, enter date of final disposition of assets*	05232019

Foreign Corporations:

Did you ever transact business in PA on your own or through an unincorporated entity?	N	If yes, enter date PA business activity ceased	
Did you hold assets in PA on your own or through an unincorporated entity?	N	If yes, enter date of final disposition of PA assets*	

*Schedule of Disposition of Assets, REV-861, must be completed and filed with this report.

Has the corporation sold or transferred in bulk, 51 percent or more of any class of assets? (See instructions.) N
If yes, enter the following information. (Include a separate schedule if additional space is needed.)

Purchaser Name
Address Line 1
Address Line 2
City — Province
State — Country Code
ZIP — Foreign Postal Code

SECTION D: GENERAL INFORMATION QUESTIONNAIRE

Describe corporate activity in PA: WATER UTILITY
Describe corporate activity outside PA: PUBLIC UTILITY
Other states in which taxpayer has activity:

State of Incorporation: PA Incorporation Date: 02161988

1.	Does any corporation, individual or other business entity hold all or a majority of the stock of this corporation?	1	Y
2.	Does this corporation own all or a majority of stock in other corporations? If yes, include REV-798, Schedule X.	2	N
3.	Is this taxpayer a partnership or other unincorporated entity that elects to file federal taxes as a corporation?	3	N
4.	Has the federal government changed taxable income as originally reported for any prior period for which reports of change have not been filed in PA?	4	N

If yes: First Period End Date: Last Period End Date:

Accounting Method - Federal Tax Return: A (A = Accrual C = Cash O = Other)
Other

Accounting Method - Financial Statements: A (A = Accrual C = Cash O = Other)
Other

9Y4665 2.000

1010019328

1010019428

REVENUE ID 1000080823
TAX YEAR END 05232019 **NAME** SUPERIOR WATER COMPANY

RCT-101 08-19 PAGE 4 OF 4 PA CORPORATE NET INCOME TAX REPORT 2019

SCHEDULE OF REAL PROPERTY IN PA (Include a separate schedule if additional space is needed.)

Did you own or rent property in PA titled to the corporation or any Single Member LLC during this filing period? Y

If yes, the below section must be completed.

O = Own
R = Rent

	Street Address	City	County	KOZ/KOEZ
R	1885 SWAMP PIKE	HANOVER	MONTGOMERY	N
O	ROBERTS ROAD	DOUGLASS TOWNSHI	MONTGOMERY	N
O	408 BOW LANE	DOUGLASS TOWNSHI	MONTGOMERY	N
O	125 IVY LANE	UPPER FREDERICK	MONTGOMERY	N

CORPORATE OFFICERS

(See instructions.)
Must provide requested information for all filled officer positions.

	SSN	Last Name	First Name	MI
President/Managing Partner		LUCCA	MARK	
Vice President		SCHULLER	DANIEL	
Secretary		LUNING	CHRISTOPHER	
Treasurer/Tax Manager		SZCZYGIEL	STAN	

PREPARER'S INFORMATION

Firm Federal EIN	134008324		
Firm Name	PRICEWATERHOUSECOOPERS LLP		
Address Line 1	2001 MARKET STREET		
Address Line 2			
City	PHILADELPHIA	Province	
State	PA	Country Code	
ZIP	19103	Foreign Postal Code	

I affirm under penalties prescribed by law, this report, including any accompanying schedules and statements, has been prepared by me and to the best of my knowledge and belief is a true, correct and complete report.

Tax Preparer's Signature	Date

INDIVIDUAL PREPARER Gwynneth H. Stott
PHONE 2673303000
EMAIL gwynneth.h.stott@pwc.com
PTIN/SSN P01343696

1010019428

1010019428

RCT-101,Page 1, Step D,Tax Summary,Payments and Credits Detail

	Corporation Net Income
Tentative payments	164,679.
Payments with extension	
Keystone Opp Zone	
Neighborhood Assist.	
Employment Incentive	
Educational Imp.	
Coal Waste Removal	
Jobs Creation Tax	
Research and Development	
Organ and Bone Marrow Donor	
Mobile Telecommunications Broadband	
Historic Preservation Tax Credit	
Community Based Services Credit	
Keystone Innovation Zone Credit	
Film Production Tax Credit	
Keystone Special Development Zone	
Totals	164,679.

9Y4654 2.000

CORPORATION TAX PAYMENT VOUCHER

1000080823 05232019 3274019128

PAYMENT AMOUNT

Superior Water Company

762 W Lancaster Avenue

Bryn Mawr
PA
19010

$ NONE

DEPARTMENT USE ONLY

Make check payable to the Pennsylvania Department of Revenue

REV-798 (CT) 07-19

pennsylvania
DEPARTMENT OF REVENUE

SCHEDULE C-2 PA DIVIDEND DEDUCTION SCHEDULE

TAX YEAR BEGINNING _____

CORPORATION NAME _____ **REVENUE ID** _____ **TAX YEAR ENDING** _____

1	Federal Schedule C, Line (24), Total Deductions	1	
2	Federal Schedule C, Line (18), Foreign Dividend Gross-Up (Section 78)	2	
3	Federal Schedule C, Line (22) (Attach federal Form 8893)	3	
4	Dividends from less-than-20-percent-owned foreign corporations listed on Lines (14), (16b), (16c) and (17) of federal Schedule C x 50 percent - 0.50	4	
5	Dividends from 20-percent-or-more-owned foreign corporations listed on Lines (14), (16b), (16c) and (17) of federal Schedule C x 65 percent - 0.65	5	
6	Dividends listed on Lines (14), (16b), (16c) and (17) of federal Schedule C from foreign corporations that meet the "80 percent voting and value test" of IRC § 1504(a)(2) and otherwise would qualify for 100 percent deduction under IRC § 243(a)(3) if they were a domestic corporation. **Do not list any amounts included above.**	6	
7	**Total PA Dividend Deduction** - Add Lines 1, 2, 4, 5 and 6. Subtract Line 3. Enter this amount on RCT-101, Section B, Line 2A.	7	

SCHEDULE X

Taxpayers completing this schedule must include beginning and ending consolidating schedules reflecting the activity of all members of the consolidated group, along with all consolidations and eliminations.

TAX YEAR BEGINNING 01/01/2019

CORPORATION NAME Superior Water Company **REVENUE ID** 1000080823 **TAX YEAR ENDING** 05/23/2019

Name	File in PA	Revenue ID	EIN

Name, SSN, EIN and/or Revenue ID of any individual or business entity owning all or a majority of the stock of the taxpayer.

Name	SSN or EIN	Revenue ID
Essential Utilities, Inc.	231702594	1000603336

pennsylvania
DEPARTMENT OF REVENUE

REV-1834 (CT) 08-18
SCHEDULE C-8
ADJUSTMENT FOR BONUS DEPRECIATION

TAX YEAR BEGINNING 01/01/2019

CORPORATION NAME Superior Water Compa **REVENUE ID** 1000080823 **TAX YEAR ENDING** 05/23/2019

This Schedule is required to be completed annually and submitted with the RCT-101

1. Unused Bonus Depreciation Balance from prior year: 100,598
1A. Unrecovered Bonus Depreciation Balance: . . . . .
On Qualified Property Acquired in Transactions Where Asset Basis is Carried Over
Date of Transaction:_____ Type of Transaction: _____
Revenue ID of Corporation from Whom Assets Acquired: _____ FEIN:_____

2. Amount of Federal Bonus Depreciation claimed in this tax year:
2A. Property placed in service prior to Sept. 28, 2017 . . . . .
2B. Property placed in service on or after Sept. 28, 2017 . . . . .

3. Current Year Bonus Deprec. Addition (Line 2A plus 2B)
TOTAL (Carry to Line 3C, Page 2, of RCT-101). . . . . .

4. Additional PA Bonus Depreciation Deduction:
4A. Property placed in service prior to Sept. 28, 2017 (MACRS x 3/7) 198
4B. Property placed in service on or after Sept. 28, 2017 (MACRS w/o regard to Bonus) . .

5. PA Bonus Depreciation Deduction
TOTAL (Line 4A plus 4B) 198

6. Deduction for Property Which is Fully Depreciated, Sold or Otherwise Disposed:
6A. Property placed in service prior to Sept. 28, 2017 (Schedule C-9 Line 2) 211
6B. Property placed in service on or after Sept. 28, 2017 (Schedule C-9 Line 4) . . . . .

7. PA Deduction for Property Which is Fully Depreciated, Sold or Otherwise Disposed:
TOTAL (Line 6A plus 6B) 211

8. PA Bonus Depreciation Deduction (Line 5 plus 7)
TOTAL (Carry to line 2C, Page 2, of RCT-101) 409

9. Remaining Unused Bonus Depreciation Balance Carry-Forward:
TOTAL (Line 1 plus Line 1A plus Line 3 minus Line 8) 100,189

pennsylvania
DEPARTMENT OF REVENUE

REV-1834 (CT) 08-18

SCHEDULE C-9
ADJUSTMENT FOR DEDUCTION FOR PROPERTY WHICH IS FULLY DEPRECIATED, SOLD OR OTHERWISE DISPOSED

TAX YEAR BEGINNING 01/01/2019

CORPORATION NAME Superior Water Compa **REVENUE ID** 1000080823 **TAX YEAR ENDING** 05/23/2019

This Schedule is required to be completed annually (if applicable) and submitted with the RCT-101

1. Property placed in service prior to Sept. 28, 2017:
1A. Bonus Depreciation previously added back on the property 1,593
1B. Total PA deduction previously claimed on the property 1,382

2. Recovery of Unrecovered Bonus (Line 1A minus 1B)
(Carry to Line 6A, Schedule C-8) 211

3. Property Placed in Service on or after Sept. 28, 2017:
3A. Bonus Depreciation previously added back on the property . . . . .
3B. Total PA deduction previously claimed on the property (MACRS) . . . . .

4. Recovery of Unrecovered Bonus (Line 3A minus 3B)
(Carry to Line 6B, Schedule C-8) . . . . .

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DEPARTMENT OF REVENUE

RCT-106 (CT) 03-17

DETERMINATION OF APPORTIONMENT PERCENTAGE

INSERT SHEET
FILE WITH RCT-101

TAX YEAR BEGINNING 01/01/2019

TAX YEAR ENDING 05/23/2019

CORPORATION NAME Superior Water Compa **REVENUE ID** 1000080823

SALES FACTOR* Description	Inside PA	Inside and Outside PA
1. Sales (net of returns and allowances)	1,182,627	1,182,627
2. Interest, Rents, Royalties		
3. Gross Receipts from the Sale of Other Business Assets (except securities, unless you are a securities dealer)		
4. Other Sales (receipts only)	38,658	38,658
5. Partner's Share of Sales from Partnerships		
6. Total Sales	(A) 1,221,285	(B) 1,221,285

(C) Sales Factor (Divide A by B; calculate to six decimal places.) (C) 1 • 0 0 0 0 0 0 — Carry (A), (B) and (C) to RCT-101, Schedule C-1, Lines 1A, 1B and 1C.

SPECIAL APPORTIONMENT

Special apportionment to be completed only by railroad, truck, bus and airline companies; pipeline or natural gas companies; and water transportation companies. Refer to instructions.

(A) NUMERATOR _____

(B) DENOMINATOR _____ = (C) ___ • _____ — Carry (A), (B) and (C) to RCT-101, Schedule C-1, Lines 2A, 2B and 2C.

(C) Special Apportionment (Divide A by B; calculate to six decimal places.)

*** Use applicable figure from the chart in REV-1200, PA Corporation Net Income Tax Instructions, found at www.revenue.pa.gov.**

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REV-854 (TR) 08-17
FEIN/TAX YEAR/ADDRESS CHANGE

INSTRUCTIONS FOR REV-854 COUPON

Note: You may make these account updates electronically through e-TIDES at www.etides.state.pa.us

1. **Enter account information** including Revenue ID, *Federal Employer Identification number (FEIN), name, current tax year begin, current tax year end and complete mailing address.
2. **Enter changes** in account information on the right-hand side of the coupon including FEIN, tax year begin, tax year end, and address. If the address has changed, enter the entire new address on the form. Do not use this coupon to change a corporation name. Call the Department of State, Corporation Bureau at 717-787-1057 (Option 4) and speak to a customer service representative for change of name information.
3. **Signature, title, date, email address and telephone number** must be provided by a representative of the corporation.

** If you are updating the Federal Employer Identification Number (FEIN), the REV-854 must be accompanied by the FEIN "assignment letter" issued by the IRS.*

Fax or email to:
Fax: 717-787-3708
Email: ra-btftregisfax@pa.gov

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PLEASE READ THE INSTRUCTIONS BEFORE COMPLETING THIS COUPON.

REV-854 (TR) 08-17

EIN/TAX YEAR/ADDRESS CHANGE

DEPT USE ONLY

Corporation Name

Revenue ID

Current EIN	Current Tax Yr Begin	Current Tax Yr End	New EIN	New Tax Yr Begin	New Tax Yr End
	01012019	05232019			

Current Street Address First Line

New Street Address First Line

Current Street Address Second Line

New Street Address Second Line

Current City | C. State | Current ZIP

New City | N.State | New ZIP

Signature | Title | Date

Email
CSABALL@ESSENTIAL.CO

Telephone

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DEPARTMENT OF REVENUE

REV-860 (CT) 04-18
C-5 SCHEDULE OF TAXES

TAX YEAR BEGINNING 01/01/2019
TAX YEAR ENDING 05/23/2019

CORPORATION NAME Superior Water Com **REVENUE ID** 1000080823

1. PA Corporate Net Income Tax	35,947	
2. Philadelphia Business Income and Receipts Tax (BIRT) - Net Income Portion		
3. Income Taxes - Other States		
4. Local Income Taxes		
5. Other Income Taxes		
6. Total Income Taxes (Add Lines 1 through 5) Carry to RCT-101, Page 2, Line 3A		35,947
7. PA Capital Stock/Foreign Franchise Tax (Not applicable for tax years beginning on or after Jan. 1, 2016)		
8. Philadelphia Business Income and Receipts Tax (BIRT) - Gross Receipts Portion		
9. Payroll Taxes		
10. Real Estate Taxes	271	
11. Sales and Use Tax		
12. Business Privilege Tax - Other than Income		
13. Occupancy Tax		
14. Local Taxes - Not Based on Income		
15. Other Taxes - Not Based on Income	25,365	
16. Total Taxes Not Imposed on or Measured by Income (Add Lines 7 through 15)		25,636
17. Total Tax Expense Reported on Federal Income Tax Return (Add Lines 6 and 16)		61,583

Schedule OA - Other Additions

Description	Amount
Tax Preference Items	
Total Carry to RCT-101, Section B, Line 3-E	

Schedule OD - Other Deductions

Description	Amount
Federal Wages Disallowed as a Result of Tax Credits Under IRC Sec 45B or IRC Sec 51	
Total Carry to RCT-101, Section B, Line 2-D	

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REV-861 (CT) 03-17
SCHEDULE DA - DISPOSITION OF ASSETS

TAX YEAR BEGINNING 01/01/2019

CORPORATION NAME Superior Water Compa **REVENUE ID** 1000080823 **TAX YEAR ENDING** 05/23/2019

DESCRIPTION OF ASSET	COST OF ASSET AS REPORTED ON BALANCE SHEETS	SALE PRICE OR FAIR MARKET VALUE ON DATE OF DISTRIBUTION	GAIN ON DISPOSITION OF ASSETS (SALE PRICE OR FAIR MARKET VALUE MINUS BOOK VALUE AND COST OF SALE)	REPORTED ON FEDERAL SCHEDULE D OR FORM 4797 (Y OR N)
Depreciable Ass	35,141,688	34,141,688		Y
Intangibles	8,682,210	8,682,210		Y

Did the taxpayer distribute any receivables from installment sales?
If yes, what was/were the date(s) of sale(s)?
Total gain on installment sale(s) distributed.
Tax year(s) when the gain(s) on the sale(s) was/were included in net income per books
(Include a schedule reflecting the amount of gain reported in each year.)
Was this transaction a liquidation under IRC Section 332? Y
If yes, a copy of federal Form 966 must be included with RCT-101, PA Corporate Net Income Tax Report.

CORPORATIONS WITHDRAWING FROM PENNSYLVANIA BUT CONTINUING OPERATIONS OUTSIDE PA MUST INCLUDE THE FOLLOWING INFORMATION AND/OR DOCUMENT(S).

1. Full details of disposition of Pennsylvania property; include a copy of federal Schedule D and/or federal Form 4797, if applicable.
2. Indicate if sales in Pennsylvania will continue after date of cessation. If so, how will they be negotiated and by whom?

INCLUDE A SCHEDULE CONTAINING THE REQUIRED INFORMATION IF ADDITIONAL SPACE IS NEEDED.

IF ANY INDIVIDUAL OR CORPORATION OTHER THAN STOCKHOLDERS AND CREDITORS RECEIVED ASSETS, LIST NAMES AND ADDRESSES OF EACH, AND AMOUNT OR VALUE RECEIVED BY EACH.

If any money or property remains undistributed, state amount, nature and value of same and state why it has not been distributed. Include additional schedule(s) if necessary.

If any real estate was distributed or sold within the final tax year, include documentation showing the recording of the title transfer with the local recorder of deeds.

REV-986 CT (07-15)

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TAX YEAR BEGINNING 01/01/2019

CORPORATION NAME Superior Water Company **REVENUE ID** 1000080823 **TAX YEAR ENDING** 05/23/2019

SCHEDULE TO SUPPORT CLAIM OF EXEMPTION FROM CORPORATE NET INCOME TAX UNDER P.L. 86-272

1. Did the taxpayer make repairs or provide maintenance or service to the product sold? ☐
2. Did sales personnel have the authority to collect payment for current or delinquent accounts? ☐
3. Did the taxpayer install or supervise the installation of the product? ☐
4. Did the taxpayer conduct training courses or seminars in Pennsylvania for personnel other than personnel involved in solicitation? ☐
5. Did the taxpayer provide any technical assistance or service including, but not limited to, engineering assistance or design service, when one of the purposes thereof is other than the facilitation of the solicitation of orders? ☐
6. Did the sales personnel investigate, handle or otherwise assist in resolving customer complaints, other than direct customer complaints in relation to the solicitation of sales? ☐
7. Did the sales personnel have the authority to accept and approve orders? ☐
8. Did the sales personnel repossess property? ☐
9. Did the sales personnel secure deposits on sales? ☐
10. Did the sales personnel pick up or replace damaged or returned property? ☐
11. Did the taxpayer hire, train or supervise personnel, other than personnel involved only in solicitation? ☐
12. Did the sales personnel use agency stock checks or any other instrument or process by which sales are made within Pennsylvania by sales personnel? ☐
13. Did the taxpayer maintain a sample or display room in excess of two weeks at any one location in Pennsylvania? ☐
14. Did the sales personnel carry samples from which sales, exchanges or distributions were made in any manner or consideration or other value? ☐
15. Did the taxpayer own, lease, use or maintain any of the following facilities or property in Pennsylvania:

A) Any kind of office other than an in-home office located within the residence of the employee that is not publicly attributed to the company. ☐

B) Meeting place for directors, officers or employees. ☐

C) Stock of goods other than samples for sales personnel or that are used entirely ancillary to solicitation. ☐

D) Telephone answering service that is publicly attributed to the company or to employees of the company ☐

E) Mobile stores, i.e., vehicles with drivers who are sales personnel making sales from the vehicles. ☐

16. Did the taxpayer consign stocks of goods or other tangible personal property to any person, including an independent contractor, for sale? ☐
17. Did the taxpayer maintain a telephone listing or other public listing within Pennsylvania for the company or for an employee as a means of contact? ☐
18. Did the taxpayer enter into a franchise or licensing agreement in Pennsylvania? ☐

A complete description of all Pennsylvania business activities must be included. Taxpayers reporting property owned and/or rented in Pennsylvania and also claiming exemption from corporate net income tax under P.L. 86-272 must provide a description of this property below.

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DEPARTMENT OF REVENUE

REV-1175 (CT) 03-17
SCHEDULE AR

TAX YEAR BEGINNING 01012019

CORPORATION NAME Superior Water Comp **REVENUE ID** 1000080823 **TAX YEAR ENDING** 05232019

EXPLANATION FOR FILING AMENDED _____
(ENTER THE TAX FORM NUMBER)

REMINDER: Must be filed when amending any Pennsylvania tax report, including Specialty Tax Reports.

Please provide, in as much detail as possible, the reason(s) for filing the amended report. Include a separate schedule if additional space is needed. **NOTE**: Changes in federal taxable income must be reported on RCT-128C. An amended RCT-101, PA Corporate Net Income Tax Report, will not be accepted in these cases.

SUMMARY OF TAX CHANGE

TYPE OF TAX	TAX AS PREVIOUSLY FILED OR ADJUSTED	TAX AS AMENDED	CHANGE IN TAX

To pursue appeal rights, a taxpayer must timely file a petition for reassessment or a petition for refund. The filing of an amended report does not replace the filing of a petition for reassessment or a petition for refund.

Tax Preparer's Signature	Date

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DEPARTMENT OF REVENUE

REV-802 (08-16) **PAGE 1 OF 2**
SCHEDULE C-6-ADD-BACK FOR INTANGIBLE EXPENSES OR COST AND RELATED INTEREST

TAX YEAR BEGINNING 01/01/2019

TAX YEAR ENDING 05/23/2019

CORPORATION NAME Superior Water Compa **REVENUE ID** 1000080823

PART I. PAYMENTS MADE DIRECTLY OR INDIRECTLY TO AN AFFILIATED ENTITY

Affiliated Entity Name	FEIN	Where Organized	Where Managed and Directed (Corporate HQ)	Intangible Expenses	Related Interest Expense
1.				1a.	1b.
2.				2a.	2b.
3.				3a.	3b.
4.				4a.	4b.
5. TOTAL PAYMENTS				**5a.**	**5b.**

Exclusion of payments:

6. Tax avoidance was not principal purpose and was done at arm's length rates and terms.	6a.	6b.
7. Affiliated entity domiciled in a foreign nation that has in force a comprehensive income tax treaty with the U.S. Government. (Complete Part II.)	7a.	7b.
8. Affiliated entity was a conduit for the intangible expenses or cost/related interest paid directly or indirectly by the taxpayer to an unaffiliated entity. (Complete Part III.)	8a.	8b.
9. Total Amount Excluded from Total Intangible Expenses or Cost/Related Interest Payments	9a.	9b.
10. Add-back of Intangible Expenses or Cost/Related Interest Payments	10a.	10b.
11. TOTAL INTANGIBLE EXPENSES AND RELATED INTEREST EXPENSE		**11.**

PART II. TRANSACTIONS WITH FOREIGN ENTITIES

Foreign Affiliated Entity Name	Domestic Country of Foreign Affiliate	Domestic Affiliate FEIN	Intangible Expenses	Related Interest Expense
1.			1a.	1b.
2.			2a.	2b
3.			3a.	3b.
4.			4a.	4b.
5. TOTAL EXCLUDED			**5a.**	**5b.**

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SCHEDULE C-6-ADD-BACK FOR INTANGIBLE EXPENSES OR COST AND RELATED INTEREST

PART III. **TRANSACTIONS WITH UNAFFILIATED ENTITIES**

1. Unaffiliated Entity Name	Affiliated Entity FEIN	Intangible Expenses or Cost	Related Interest Expense or Cost
a. Intangible Expenses Paid to Unaffiliated Entity		1a.	
b. Related Interest Expense Paid to Unaffiliated Entity			1b.
c/d. Total Payment Portion Allocation Percentage		1c.	1d.
e/f. Exclusion Amount		**1e.**	**1f.**

2. Unaffiliated Entity Name	Affiliated Entity FEIN	Intangible Expenses or Cost	Related Interest Expense or Cost
a. Intangible Expenses Paid to Unaffiliated Entity		2a.	
b. Related Interest Expense Paid to Unaffiliated Entity			2b.
c/d. Total Payment Portion Allocation Percentage		2c.	2d.
e/f. Exclusion Amount		**2e.**	**2f.**

3. Unaffiliated Entity Name	Affiliated Entity FEIN	Intangible Expenses or Cost	Related Interest Expense or Cost
a. Intangible Expenses Paid to Unaffiliated Entity		3a.	
b. Related Interest Expense Paid to Unaffiliated Entity			3b.
c/d. Total Payment Portion Allocation Percentage		3c.	3d.
e/f. Exclusion Amount		**3e.**	**3f.**

4. Unaffiliated Entity Name	Affiliated Entity FEIN	Intangible Expenses or Cost	Related Interest Expense or Cost
a. Intangible Expenses Paid to Unaffiliated Entity		4a.	
b. Related Interest Expense Paid to Unaffiliated Entity			4b.
c/d. Total Payment Portion Allocation Percentage		4c.	4d.
e/f. Exclusion Amount		**4e.**	**4f.**

5. Unaffiliated Entity Name	Affiliated Entity FEIN	Intangible Expenses or Cost	Related Interest Expense or Cost
a. Intangible Expenses Paid to Unaffiliated Entity		5a.	
b. Related Interest Expense Paid to Unaffiliated Entity			5b.
c/d. Total Payment Portion Allocation Percentage		5c.	5d.
e/f. Exclusion Amount		**5e.**	**5f.**

6. TOTAL EXCLUDED	**6a.**	**6b.**

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REV-803 (08-16) **PAGE 1 OF 2**
SCHEDULE C-7-CREDIT FOR TAX PAID BY AFFILIATED ENTITIES

TAX YEAR BEGINNING 01/01/2019

CORPORATION NAME Superior Water Compa **REVENUE ID** 1000080823 **TAX YEAR ENDING** 05/23/2019

PART I. STATE INCOME TAX LIABILITY FOR AFFILIATED ENTITIES

1. Affiliated Entity Name	FEIN	Jurisdiction	Credit Code
a. Imposed State Tax	1a.		
b. State (or Jurisdiction) Income Tax Credits	1b.		
c. Adjusted Tax		1c.	
d. Total Intangible Expenses & Related Interest	1d.		
e. Total Income	1e.		
f. Liability Due		**1f.**	

2. Affiliated Entity Name	FEIN	Jurisdiction	Credit Code
a. Imposed State Tax	2a.		
b. State (or Jurisdiction) Income Tax Credits	2b.		
c. Adjusted Tax		2c.	
d. Total Intangible Expenses & Related Interest	2d.		
e. Total Income	2e.		
f. Liability Due		**2f.**	

3. Affiliated Entity Name	FEIN	Jurisdiction	Credit Code
a. Imposed State Tax	3a.		
b. State (or Jurisdiction) Income Tax Credits	3b.		
c. Adjusted Tax		3c.	
d. Total Intangible Expenses & Related Interest	3d.		
e. Total Income	3e.		
f. Liability Due		**3f.**	

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REV-803 (08-16) **PAGE 2 OF 2** **REVENUE ID** 1000080823

SCHEDULE C-7-CREDIT FOR TAX PAID BY AFFILIATED ENTITIES

4. Affiliated Entity Name	FEIN	Jurisdiction	Credit Code
a. Imposed State Tax	4a.		
b. State (or Jurisdiction) Income Tax Credits	4b.		
c. Adjusted Tax		4c.	
d. Total Intangible Expenses & Related Interest	4d.		
e. Total Income	4e.		
f. Liability Due		**4f.**	

5. Affiliated Entity Name	FEIN	Jurisdiction	Credit Code
a. Imposed State Tax	5a.		
b. State (or Jurisdiction) Income Tax Credits	5b.		
c. Adjusted Tax		5c.	
d. Total Intangible Expenses & Related Interest	5d.		
e. Total Income	5e.		
f. Liability Due		**5f.**	

6. Total Liability Due		**6.**

PART II. CREDITS ALLOWED & LIMITATIONS

1. Total Liability Due from Part I.	1.	
2. Enter Apportionment Factor Percentage from RCT-101, Schedule C-1.	2. 1.000000	
3. Multiply Line 1 by Line 2.		3.
4. Enter Amount from Schedule C-6, Line 11.	4.	
5. Enter Apportionment Factor Percentage from RCT-101, Schedule C-1.	5. 1.000000	
6. Multiply Line 4 by Line 5.		6.
7. Enter PA Corporate Net Income Tax Rate.	7.	
8. Multiply Line 6 by Line 7.		8.
9. Enter Smaller amount of Line 3 or Line 8.		**9.**

Electronic Filing Information: PDF attachments Included in this Return

Tax Year: 2019
Name: Superior Water Company
Return No: C0001HA9

Jurisdiction: Pennsylvania
No of Attachments: 4

PDF Attachment Description	PDF File Name	File Size
Aqua America Inc name change	C0001HA9_PA_Aqua America Inc name change.pdf	9,604
Essential Utilities - Federal Extension - 2019	C0001HA9_PA_Essential Utilities - Federal Extension - 2019.pdf	491,340
Superior Water - Statement of Merger	C0001HA9_PA_Superior Water - Statement of Merger.pdf	207,060
Superior - 2019 Form 966	C0001HA9_PA_Superior - 2019 Form 966.pdf	36,411



Aqua America, Inc. (FEIN 23-1702594) name change to Essential Utilities, Inc.

Effective February 3, 2020 Aqua America, Inc. (FEIN 23-1702594), a Pennsylvania corporation, changed its name to Essential Utilities, Inc. without any change to its Federal Employer Identification Number (FEIN). Essential Utilities, Inc. remains the parent corporation of the consolidated group.

Form **7004**
(Rev. December 2018)
Department of the Treasury
Internal Revenue Service

Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns

► **File a separate application for each return.**
► **Go to *www.irs.gov/Form7004* for instructions and the latest information.**

OMB No. 1545-0233

Print or Type

Name	Identifying number
Essential Utilities, Inc	23-1702594

Number, street, and room or suite no. (If P.O. box, see instructions.)
762 West Lancaster Avenue

City, town, state, and ZIP code (If a foreign address, enter city, province or state, and country (follow the country's practice for entering postal code).)
Bryn Mawr, PA 19010-3489

Note: File request for extension by the due date of the return. See instructions before completing this form.

Part I Automatic Extension for Certain Business Income Tax, Information, and Other Returns. See instructions.

1 Enter the form code for the return listed below that this application is for 1 2

Application Is For:	Form Code	Application Is For:	Form Code
Form 706-GS(D)	01	Form 1120-ND (section 4951 taxes)	20
Form 706-GS(T)	02	Form 1120-PC	21
Form 1041 (bankruptcy estate only)	03	Form 1120-POL	22
Form 1041 (estate other than a bankruptcy estate)	04	Form 1120-REIT	23
Form 1041 (trust)	05	Form 1120-RIC	24
Form 1041-N	06	Form 1120S	25
Form 1041-QFT	07	Form 1120-SF	26
Form 1042	08	Form 3520-A	27
Form 1065	09	Form 8612	28
Form 1066	11	Form 8613	29
Form 1120	12	Form 8725	30
Form 1120-C	34	Form 8804	31
Form 1120-F	15	Form 8831	32
Form 1120-FSC	16	Form 8876	33
Form 1120-H	17	Form 8924	35
Form 1120-L	18	Form 8928	36
Form 1120-ND	19		

Part II All Filers Must Complete This Part

2 If the organization is a foreign corporation that does not have an office or place of business in the United States, check here . . . . . ► ☐

3 If the organization is a corporation and is the common parent of a group that intends to file a consolidated return, check here . . . . . ► ☑
If checked, attach a statement listing the name, address, and employer identification number (EIN) for each member covered by this application.

4 If the organization is a corporation or partnership that qualifies under Regulations section 1.6081-5, check here . ► ☐

5a The application is for calendar year 20 19 , or tax year beginning _____, 20___, and ending _____, 20___.

b **Short tax year.** If this tax year is less than 12 months, check the reason: ☐ Initial return ☐ Final return
☐ Change in accounting period ☐ Consolidated return to be filed ☐ Other (See instructions—attach explanation.)

6	Tentative total tax	**6**	0	.00
7	**Total** payments and credits. See instructions	**7**	0	.00
8	**Balance due.** Subtract line 7 from line 6. See instructions	**8**	0	.00

Affiliated Group Members

Name and Address of each member	Employer ID
Aqua Georgia, Inc. 762 West Lancaster Avenue Bryn Mawr, PA 19010	27-1466474
Aqua Indiana - South Haven Inc. 816 North 360 West Valparaiso, IN 46385	26-1665324
Aqua Indiana - Western Hancock Inc. 8275 Allison Pointe Trail Indianapolis, IN 46250	26-1499420
Aqua New Jersey Inc 10 Black Forest Road Hamilton, NJ 08691-1810	22-1914760
Aqua North Carolina Inc 762 West Lancaster Avenue Bryn Mawr, PA 19010	56-0854500
Aqua Ohio Inc 6650 South Avenue Box 5230 Poland, OH 44514	34-1121305
Aqua Operations Inc 762 West Lancaster Avenue Bryn Mawr, PA 19010	43-1979151
Aqua Pennsylvania Inc 762 West Lancaster Avenue Bryn Mawr, PA 19010	23-2297407
Aqua Pennsylvania Wastewater, Inc. (LWW) 762 West Lancaster Avenue Bryn Mawr, PA 19010	23-1999647
Aqua Resources Inc 762 West Lancaster Avenue Bryn Mawr, PA 19010	51-0324033

Aqua Utilities Florida 762 West Lancaster Avenue Bryn Mawr, PA 19010	20-1271689
Aqua Utilities Inc 762 West Lancaster Avenue Bryn Mawr, PA 19010	76-0556391
Aqua Wastewater Management Inc 762 West Lancaster Avenue Bryn Mawr, PA 19010	20-2487690
G&E Septic Inc 60 Schoolhouse Road Souderton, PA 18964	22-3124798
Hendricks County Wasterwater LLC 762 West Lancaster Avenue Bryn Mawr, PA 19010	35-1934386
Honesdale Consolidated Water Company 762 West Lancaster Avenue Bryn Mawr, PA 19010	24-0614360
Utility Center - 32 762 West Lancaster Avenue Bryn Mawr, PA 19010	35-1333925
Aqua Services Inc - 11 762 West Lancaster Avenue Bryn Mawr, PA 19010	23-2846342
Aqua Illinois Inc 1000 South Schuyler Avenue Kanakee, IL 60901	36-1304390
Aqua Virginia, Inc. 762 West Lancaster Avenue Bryn Mawr, PA 19010	54-0991637
Aqua Wisconsin, Inc. 762 West Lancaster Avenue Bryn Mawr, PA 19010	35-2566094
Aqua Ohio Wastewater, Inc. 6650 South Avenue Box 5230 Poland, OH 44514	81-2355000

Superior Water Company 762 West Lancaster Avenue Bryn Mawr, PA 19010	23-2498152
Southeastern Utilities Inc 762 West Lancaster Avenue Bryn Mawr, PA 19010	35-1976567
Sani Tech Inc. 762 West Lancaster Avenue Bryn Mawr, PA 19010	35-1896673
Aqua Texas, Inc. 762 West Lancaster Avenue Bryn Mawr, PA 19010	56-2527052
Aqua Development - 31 762 West Lancaster Avenue Bryn Mawr, PA 19010	76-0581965
Aqua Indiana Inc. 762 West Lancaster Avenue Bryn Mawr, PA 19010	35-1864455
Sani Tech Inc. 762 West Lancaster Avenue Bryn Mawr, PA 19010	35-1896673
Great Bay Utilities, Inc 762 West Lancaster Avenue Bryn Mawr, PA 19010	84-4587274

Entity# : 812490
Date Filed : 02/19/2019
Effective Date : 05/23/2019
Pennsylvania Department of State

PENNSYLVANIA DEPARTMENT OF STATE
BUREAU OF CORPORATIONS AND CHARITABLE ORGANIZATIONS

☐ Return document by mail to:
M. BURR KEIM COMPANY
Name
Address
City State Zip Code
☑ Return document by email to: info@mburrkeim.com

Statement of Merger
DSCB:15-335
(7/1/2015)

TC0190228MC0620

Read all instructions prior

Fee: $70 plus $40 for *each* association that is a party to the merger
The minimum amount to be submitted with this filing is $150

In compliance with the requirements of the applicable provisions of 15 Pa.C.S. § 335 (relating to Statement of merger), the undersigned, desiring to effect a merger, hereby states that:

A. For the surviving association:

1. The name of the surviving association is: Aqua Pennsylvania, Inc.
2. The jurisdiction of formation of the surviving association: Pennsylvania
3. The type of association of the surviving association is (check only one):

☑ Business Corporation
☐ Nonprofit Corporation
☐ Limited Liability Company
☐ Limited Partnership
☐ Limited Liability (General) Partnership
☐ Limited Liability Limited Partnership
☐ Business Trust
☐ Professional Association
☐ Other _____

2019 FEB 19 PM 4:26
PA. DEPT. OF STATE

DSCB:15-335-2

4. The surviving association is a (check only one box, provide address and follow instructions for attachments):

☑ Domestic (Pennsylvania) filing entity already in existence on Department of State records
If applicable, attach to this Statement any amendment to its public organic record approved as part of the plan of merger.

☐ NEW domestic (Pennsylvania) filing entity (includes limited liability limited partnership)
Attach to this Statement the public organic record of the new entity.

☐ Foreign filing association or foreign limited liability partnership already registered with the Department.
If applicable, attach to this Statement any amendment to or transfer of its foreign registration approved as part of the plan of merger.

☐ Foreign filing association or foreign limited liability partnership simultaneously seeking registration with the Department of State
Attach to this Statement a completed form DSCB:15-412 (Foreign Registration Statement) with applicable fee and attachments.

Its current registered office address. *Complete part (a) **OR** (b) – not both:*

(a) 762 West Lancaster Ave | Bryn Mawr | PA | 19010 | Montgomery
Number and street | City | State | Zip | County

(b) c/o: _____
Name of Commercial Registered Office Provider | County

☐ NEW domestic (Pennsylvania) limited liability partnership or electing partnership
Attach completed DSCB:15-8201 (Statement of Registration) or DSCB:15-8701A (Statement of Election)

☐ Domestic association that is not a domestic filing association
Attach to this Statement tax clearance certificates.

The address, including street and number, if any, of its principal office:

Number and street | City | State | Zip | County

☐ Foreign association that is not, and will not, be registered with the Department of State
Attach to this Statement tax clearance certificates.

The address, including street and number, if any, of its registered or similar office, if any, required to be maintained by the law of its jurisdiction of formation; or if it is not required to maintain a registered or similar office, its principal office:

Number and street | City | State | Zip

DSCB:15-335–3

B. For the merging association(s) that are not surviving the merger:

1. The name of the merging association is: Superior Water Company, Inc.

2. The jurisdiction of formation of the merging association: Pennsylvania

3. The type of association is (check only one):

☑ Business Corporation	☐ Limited Partnership	☐ Business Trust
☐ Nonprofit Corporation	☐ Limited Liability (General) Partnership	☐ Professional Association
☐ Limited Liability Company	☐ Limited Liability Limited Partnership	☐ Other _____

4. Check and complete one of the following addresses.

☑	**If the merging association is a domestic filing association, domestic limited liability partnership or registered foreign association,** the current registered office address as on file with the Department of State. *Complete part (a) OR (b) – not both:* (a) 1030 W. Germantown Pike (Number and street) Fairview Village (City) PA (State) 19409 (Zip) Montgomery (County) (b) c/o: _____ (Name of Commercial Registered Office Provider) (County)
☐	**If the merging association is a domestic association that is *not* a domestic filing association or limited liability partnership,** the address, including street and number, if any, of its principal office: _____ (Number and street) (City) (State) (Zip) (County)
☐	**If the merging association is a nonregistered foreign association,** the address, including street and number, if any, of its registered or similar office, if any, required to be maintained by the law of its jurisdiction of formation; or if it is not required to maintain a registered or similar office, its principal office address: _____ (Number and street) (City) (State) (Zip)

Use Statement of Merger – Addendum (DSCB:15-335AD)
for additional merging parties that are not surviving the merger.

DSCB:15-335-4

C. Effective date of statement of merger (check, and if appropriate complete, one of the following):

☐ This Statement of Merger shall be effective upon filing in the Department of State.

☑ This Statement of Merger shall be effective on: 05/23/2019 (Date (MM/DD/YYYY)) at 11:59 P.M. (Hour (if any)).

D. Approval of merger by merging associations (check all applicable statement(s)):

☑ For domestic entities – The merger was approved in accordance with 15 Pa.C.S. Chapter 3, Subchapter C (relating to merger).

☐ For foreign associations – The merger was approved in accordance with the laws of the jurisdiction of formation.

☐ For domestic associations that are not domestic entities – The merger was approved by the interest holders of the merging association in the manner required by its organic law.

E. Attachments (see Instructions for required and optional attachments).

IN TESTIMONY WHEREOF, the undersigned merging associations have caused this Statement of Merger to be signed by duly authorized officers thereof this 30th day of January, 2019.

Aqua Pennsylvania, Inc.	Superior Water Company, Inc.
Name of Merging Association	Name of Merging Association
Signature	Signature
Senior Vice President, General Counsel and Secretary	SVP, General Counsel and Secretary
Title	Title

Form **966**
(Rev. October 2016)
Department of the Treasury
Internal Revenue Service

Corporate Dissolution or Liquidation

(Required under section 6043(a) of the Internal Revenue Code)
▶ **Information about Form 966 and its instructions is at *www.irs.gov/form966.***

OMB No. 1545-0123

Please type or print

Name of corporation: Superior Water Company

Employer identification number: 23-2498152

Number, street, and room or suite no. (If a P.O. box number, see instructions.): 762 W Lancaster Avenue

City or town, state, and ZIP code: Bryn Mawr PA 19010

Check type of return:
[X] 1120 [ ] 1120-L
[ ] 1120-IC-DISC [ ] 1120S
[ ] Other ▶

1 Date incorporated	2 Place incorporated	3 Type of liquidation	4 Date resolution or plan of complete or partial liquidation was adopted
01/01/2016	PA	[X] Complete [ ] Partial	05/23/2019

5 Service Center where corporation filed its immediately preceding tax return	6 Last month, day, and year of immediately preceding tax year	7a Last month, day, and year of final tax year	7b Was corporation's final tax return filed as part of a consolidated income tax return? If "Yes," complete 7c, 7d, and 7e.
efile	12/31/2018	05/23/2019	[X] Yes [ ] No

7c Name of common parent	7d Employer identification number of common parent	7e Service Center where consolidated return was filed
Essential Utilities, Inc.	23-1702594	efile

	Common	Preferred
8 Total number of shares outstanding at time of adoption of plan of liquidation	10,000.	
9 Date(s) of any amendments to plan of dissolution		
10 Section of the Code under which the corporation is to be dissolved or liquidated	332	
11 If this form concerns an amendment or supplement to a resolution or plan, enter the date the previous Form 966 was filed		

Attach a certified copy of the resolution or plan and all amendments or supplements not previously filed.

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

▶ Signature of officer | Title | Date

Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Who Must File

A corporation (or a farmer's cooperative) must file Form 966 if it adopts a resolution or plan to dissolve the corporation or liquidate any of its stock.

Exempt organizations and qualified subchapter S subsidiaries should not file Form 966. Exempt organizations should see the instructions for Form 990, Return of Organization Exempt From Income Tax, or Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation. Subchapter S subsidiaries should see Form 8869, Qualified Subchapter S Subsidiary Election.

CAUTION ! *Do not file Form 966 for a deemed liquidation (such as a section 338 election or an election to be treated as a disregarded entity under Regulations section 301.7701-3).*

When To File

File Form 966 within 30 days after the resolution or plan is adopted to dissolve the corporation or liquidate any of its stock. If the resolution or plan is amended or supplemented after Form 966 is filed, file another Form 966 within 30 days after the amendment or supplement is adopted. The additional form will be sufficient if the date the earlier form was filed is entered on line 11 and a certified copy of the amendment or supplement is attached. Include all information required by Form 966 that was not given in the earlier form.

Where To File

File Form 966 with the Internal Revenue Service Center at the address where the corporation (or cooperative) files its income tax return.

Distribution of Property

A corporation must recognize gain or loss on the distribution of its assets in the complete liquidation of its stock. For purposes of determining gain or loss, the

Diagnostic Report

Tax Year : 2019 **Return No:** 0001H9
Taxpayer : Aqua Pennsylvania Wastewater, Inc.(LWW)
ID No : 23-1999647

** No Severe Diagnostics Detected **

Informational Diagnostics: Total 5

States (5)
General (2)
1.Common State
Federal attachments are not provided for states that require a complete federal return. Please check the filing requirements for the following state returns:
PA,

2.Common State
The following state(s) may require that you submit tax payments using Electronic Funds Transfer (EFT). Please consult the state's EFT guidelines before submitting any payments by check:
FL,PA,TX,

Pennsylvania (3)
3.General Information
The State of Pennsylvania requires data to print in 12pt OCRA font (approximately 1/6" tall). If your data for Pennsylvania forms is printing in a smaller font, please contact support.

4.Repatriation Transition Tax
The Pennsylvania Department of Revenue has issued an information notice providing guidance on how the Repatriation Transition Tax enacted under the Tax Cuts and Jobs Act of 2017 (TCJA-P.L. 115-97) affects Pennsylvania corporate net income tax and Pennsylvania personal income tax. (Pennsylvania Informational Notice, Corporation Taxes and Personal Income Tax 2018-01, 04/20/2018.)

5.REV-857
The State of Pennsylvania instructions indicate to use our Form REV-857 only if corporation has not received the preprinted PA Corp. Tax Coupon Book.

Electronic Filing Alerts

** No Electronic Filing Alerts Detected **

Electronic Filing Rejects

** No Electronic Filing Rejects Detected **

** No Electronic Filing XML Validation Errors Detected **

* indicates Diagnostic has been suppressed.

R pennsylvania DEPARTMENT OF REVENUE

PA-8453 C (CT) 05-18

PA Corporate Net Income Tax Declaration for a State e-file Report

2019

For calendar year 2019 or tax year beginning, 01/01 2019, ending, 12/31 20 19 .

FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN): 231999647

Name of Corporation

AQUA PENNSYLVANIA WASTEWATER, INC.

Address	City	State	ZIP	Revenue ID Number
762 W LANCASTER AVE	BRYN MAWR	PA	19010-348	1000644734

PART I TAX REPORT INFORMATION (Whole dollars only.)

1. Income or Loss from Federal Return on a Separate Company Basis (From RCT-101, Section B, Line 1)	1.	-3,631,054.
2. PA Taxable Income or Loss (From RCT-101, Section B, Line 12)	2.	-3,652,029.
3. PA Corporate Net Income Tax Due (From RCT-101, Section B, Line 15)	3.	

PART II DECLARATION OF OFFICER (See instructions.) **Keep a copy of the corporation's tax report, RCT-101.**

4a. ☐ I consent that the corporation's refund check may be mailed directly to the address provided on RCT-101.

4b. ☒ I do not want a refund mailed to the corporation, or the corporation is not receiving a refund.

4c. ☐ I authorize (1) the PA Department of Revenue and its designated financial institution to initiate an electronic funds withdrawal entry to my financial institution account designated in the electronic portion of my 2019 Pennsylvania Corporate Net Income Tax Report for payment of my state taxes owed; and (2) my financial institution to debit the entry to my account. I also authorize the financial institutions involved in the processing of my electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to my payment. I can revoke this authorization by notifying the PA Department of Revenue no later than two business days prior to the payment date. I understand notification must be made by calling 717-783-6277.

If I filed a balance-due report, I understand if the PA Department of Revenue does not receive full and timely payment of my tax liability, I remain liable for the tax due and all applicable interest and penalties. If I filed a joint federal and state tax return/report and there is an error on my federal return, I understand my state report will be rejected.

Under penalties of perjury, I declare I am an officer of the above-named corporation and the information I provided to my electronic return originator (ERO) and/or transmitter and the amounts in Part I above agree with the amounts on the corresponding lines of the corporation's 2018 Pennsylvania Corporate Net Income Tax Report. To the best of my knowledge and belief, the corporation's report is true, correct and complete. I consent to my ERO and/or transmitter sending the corporation's report and accompanying schedules and statements to the Internal Revenue Service (IRS) and subsequently by the IRS to the PA Department of Revenue. I also consent to the PA Department of Revenue sending my ERO and/or transmitter, through the IRS, an acknowledgment of receipt of transmission, an indication of whether or not the corporation's report is accepted and, if rejected, the reason(s) for rejection.

SIGN HERE ▶

Signature of Officer	Date	Title	Social Security number
		VICE PRESIDENT,	

Address	City	State	ZIP
762 W LANCASTER AVE	BRYN MAWR	PA	19010-348

PART III DECLARATION OF ELECTRONIC RETURN ORIGINATOR (ERO) AND PAID PREPARER (See instructions.)

I declare I have reviewed the above-named corporation's report, and the entries on Form PA 8453 C are true, correct and complete to the best of my knowledge and belief. I obtained the corporate officer's signature on this form before submitting the report to the PA Department of Revenue, provided the corporate officer a copy of all forms and information to be filed with the PA Department of Revenue and followed all other requirements specified by the PA Department of Revenue and in IRS Pub. 3112, IRS e-file Application and Participation, and Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers of forms 1120/1120S. If I am also the preparer, under penalties of perjury, I declare I examined the above-named corporation's report, accompanying schedules and statements, and to the best of my knowledge and belief they are true, correct and complete. I understand I am required to keep this form and the supporting documents for three years.

ERO's USE ONLY ▶

ERO's Signature	Date	Check if also paid preparer	Check if self-employed	ERO's SSN or PTIN
		☐	☐	

Firm's name (or yours if self-employed), address and ZIP code ▶ | EIN | Telephone Number

Under penalties of perjury, I declare I examined the above-named corporation's report, accompanying schedules and statements, and to the best of my knowledge and belief they are true, correct and complete.

PAID PREPARER'S USE ONLY ▶

Preparer's Signature	Date	Check if self-employed	Preparer's SSN or PTIN
		☐	P01343696

Firm's name (or yours if self-employed), address and ZIP code ▶ PRICEWATERHOUSECOOPERS LLP

2001 MARKET STREET PHILADELPHIA 19103 Telephone Number 2673303000

Electronic Return Originators (EROs) and paid preparers must retain this form and supporting documents for three years.

DO NOT SUBMIT THIS FORM TO THE PA DEPARTMENT OF REVENUE UNLESS REQUESTED TO DO SO.

pennsylvania
DEPARTMENT OF REVENUE

ELECTRONIC FUNDS TRANSFER IS RECOMMENDED FOR PAYMENTS OF $1,000 OR MORE

REV-857 (SU) 09-19
PA CORPORATE NET INCOME TAX ESTIMATED TAX PAYMENT COUPON

Do not mail this coupon if payment is being made electronically.

1. **Enter account information** including file period begin, file period end, Revenue ID, quarter for which payment is being made, quarter due date, corporation name, state of incorporation, EIN and complete mailing address.
2. **Enter payment** required for PA corporate net income (CNI) tax. If no payment is required for CNI tax, do not submit this form.
3. **Payments of $1,000 or more** must be made electronically or by certified or cashier's check remitted in person or by express mail courier. If paying by certified or cashier's check, make it payable to PA Department of Revenue and deliver check and coupon to:

   PA DEPARTMENT OF REVENUE
   1854 BROOKWOOD ST
   HARRISBURG PA 17104

4. **Payments less than $1,000** may be made electronically or by mailing the coupon and check payable to PA Department of Revenue to:

   PA DEPARTMENT OF REVENUE
   PO BOX 280422
   HARRISBURG PA 17128-0422

   Filing returns and making payments electronically is easy and secure. Learn more by visiting www.revenue.pa.gov and selecting Online Services.
5. **Signature, title, date, email address and telephone number** must be provided by a representative of the corporation.
6. **Must use mmddyyyy format** in all date fields.

PLEASE READ THE INSTRUCTIONS BEFORE COMPLETING THIS COUPON.

DETACH HERE BEFORE MAILING

9Y4631 2.000

pennsylvania
DEPARTMENT OF REVENUE

REV-857 (SU) 09-19 **PA CORPORATE TAX**

REV-857 ESTIMATED TAX PAYMENT

DEPT USE ONLY

File Period Begin	File Period End	Revenue ID	QTR	Quarter Due Date
01012020	12312020	1000644734	1	07152020

Corporation Name
Aqua Pennsylvania Wastewater, Inc.(L

USE WHOLE DOLLARS ONLY

State of Incorporation: PA
EIN: 23-1999647

1. CNI TAX PAYMENT $ .00

Street Address
762 W LANCASTER AVE

City: BRYN MAWR
State: PA
ZIP: 19010-3489

8570019128

Signature

Title: VICE PRESIDENT, TAX
Date: 07152020

Email: CSABALL@ESSENTIAL.CO
Telephone: 6106454202

pennsylvania
DEPARTMENT OF REVENUE

ELECTRONIC FUNDS TRANSFER IS RECOMMENDED FOR PAYMENTS OF $1,000 OR MORE

REV-857 (SU) 09-19

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1. **Enter account information** including file period begin, file period end, Revenue ID, quarter for which payment is being made, quarter due date, corporation name, state of incorporation, EIN and complete mailing address.
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9Y4631 2.000

pennsylvania
DEPARTMENT OF REVENUE

REV-857 (SU) 09-19

PA CORPORATE TAX

REV-857 ESTIMATED TAX PAYMENT

DEPT USE ONLY

File Period Begin	File Period End	Revenue ID	QTR	Quarter Due Date
01012020	12312020	1000644734	2	06152020

Corporation Name
Aqua Pennsylvania Wastewater, Inc.(L

USE WHOLE DOLLARS ONLY

State of Incorporation: PA
EIN: 23-1999647

1. CNI TAX PAYMENT $ .00

Street Address
762 W LANCASTER AVE

City: BRYN MAWR
State: PA
ZIP: 19010-3489

8570019128

Signature

Title: VICE PRESIDENT, TAX

Date: 06152020

Email: CSABALL@ESSENTIAL.CO

Telephone: 6106454202

pennsylvania
DEPARTMENT OF REVENUE

ELECTRONIC FUNDS TRANSFER IS RECOMMENDED FOR PAYMENTS OF $1,000 OR MORE

REV-857 (SU) 09-19
PA CORPORATE NET INCOME TAX ESTIMATED TAX PAYMENT COUPON

Do not mail this coupon if payment is being made electronically.

1. **Enter account information** including file period begin, file period end, Revenue ID, quarter for which payment is being made, quarter due date, corporation name, state of incorporation, EIN and complete mailing address.
2. **Enter payment** required for PA corporate net income (CNI) tax. If no payment is required for CNI tax, do not submit this form.
3. **Payments of $1,000 or more** must be made electronically or by certified or cashier's check remitted in person or by express mail courier. If paying by certified or cashier's check, make it payable to PA Department of Revenue and deliver check and coupon to:

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   HARRISBURG PA 17104

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   Filing returns and making payments electronically is easy and secure. Learn more by visiting www.revenue.pa.gov and selecting Online Services.
5. **Signature, title, date, email address and telephone number** must be provided by a representative of the corporation.
6. **Must use mmddyyyy format** in all date fields.

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9Y4631 2.000

pennsylvania
DEPARTMENT OF REVENUE

REV-857 (SU) 09-19 **PA CORPORATE TAX**

REV-857 ESTIMATED TAX PAYMENT

DEPT USE ONLY

File Period Begin	File Period End	Revenue ID	QTR	Quarter Due Date
01012020	12312020	1000644734	3	09152020

Corporation Name
Aqua Pennsylvania Wastewater, Inc.(L

USE WHOLE DOLLARS ONLY

State of Incorporation: PA
EIN: 23-1999647

1. CNI TAX PAYMENT $ .00

Street Address
762 W LANCASTER AVE

City: BRYN MAWR
State: PA
ZIP: 19010-3489

8570019128

Signature

Title: VICE PRESIDENT, TAX
Date: 09152020

Email: CSABALL@ESSENTIAL.CO
Telephone: 6106454202

pennsylvania
DEPARTMENT OF REVENUE

ELECTRONIC FUNDS TRANSFER IS RECOMMENDED FOR PAYMENTS OF $1,000 OR MORE

REV-857 (SU) 09-19
PA CORPORATE NET INCOME TAX ESTIMATED TAX PAYMENT COUPON

Do not mail this coupon if payment is being made electronically.

1. **Enter account information** including file period begin, file period end, Revenue ID, quarter for which payment is being made, quarter due date, corporation name, state of incorporation, EIN and complete mailing address.
2. **Enter payment** required for PA corporate net income (CNI) tax. If no payment is required for CNI tax, do not submit this form.
3. **Payments of $1,000 or more** must be made electronically or by certified or cashier's check remitted in person or by express mail courier. If paying by certified or cashier's check, make it payable to PA Department of Revenue and deliver check and coupon to:

   PA DEPARTMENT OF REVENUE
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5. **Signature, title, date, email address and telephone number** must be provided by a representative of the corporation.
6. **Must use mmddyyyy format** in all date fields.

PLEASE READ THE INSTRUCTIONS BEFORE COMPLETING THIS COUPON.

DETACH HERE BEFORE MAILING

9Y4631 2.000

pennsylvania
DEPARTMENT OF REVENUE

REV-857 (SU) 09-19 **PA CORPORATE TAX**

REV-857 ESTIMATED TAX PAYMENT

DEPT USE ONLY

File Period Begin	File Period End	Revenue ID	QTR	Quarter Due Date
01012020	12312020	1000644734	4	12152020

Corporation Name
Aqua Pennsylvania Wastewater, Inc.(L

USE WHOLE DOLLARS ONLY

State of Incorporation: PA
EIN: 23-1999647

1. CNI TAX PAYMENT $ .00

Street Address
762 W LANCASTER AVE

City: BRYN MAWR
State: PA
ZIP: 19010-3489

8570019128

Signature

Title: VICE PRESIDENT, TAX
Date: 12152020

Email: CSABALL@ESSENTIAL.CO
Telephone: 6106454202

1010019128

1010019128

DEPARTMENT USE ONLY

RCT-101 08-19 **PAGE 1 OF 4**

PA CORPORATE NET INCOME TAX REPORT 2019

IRS Filing Type A = 1120 B = 1120S C = Other A

STEP A

Tax Year Beginning 01012019 Tax Year Ending 12312019

STEP B

Amended Report	N	52-53 Week Filer	N	First Report	N	File Period Change	N
Federal Extension Granted	Y	Address Change	N	KOZ/EIP/SDA Credit	N	S Corp Taxable Built-in Gains	N
		Change Fed Group	N	Royalty/Related Interest	N	Section 381/382/Merger	N
				Add-Back (Act 52 of 2013)		NOLs/Alternate Apportionment	

STEP C

Revenue ID	1000644734	Parent Corporation EIN	231702594
Federal EIN	23-1999647		
Business Activity Code	221300		
Corporation Name	AQUA PENNSYLVANIA WASTEWATER, INC.		
Address Line 1	762 W LANCASTER AVE		
Address Line 2			
City	BRYN MAWR	Province	
State	PA	Country Code	
ZIP	19010-348	Foreign Postal Code	

STEP D: PA CORPORATE NET INCOME TAX

USE WHOLE DOLLARS ONLY

	A. Tax Liability from Page 2 (can not be less than zero)	B. Estimated Payments & Credits on Deposit	C. Restricted Credits	STEP E: Payment Due/Overpayment Calculation: A minus B minus C See instructions.
CNI	0	91282	0	-91282

STEP F: Transfer/Refund Method (See instructions.)

E-File Opt Out (See instructions.) N

91282 **Transfer:** Amount to be credited to the next tax year after offsetting all unpaid liabilities.

0 **Refund:** Amount to be refunded after offsetting all unpaid liabilities.

STEP G: Corporate Officer (Must sign affirmation below)

NAME Christine Saball
PHONE 6106454202
EMAIL CSABALL@ESSENTIAL.CO

FORM 1062
BARCODE 0000

I affirm under penalties prescribed by law, this report, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct and complete report. If this report is an amended report, the taxpayer hereby consents to the extension of the assessment period for this tax year to one year from the date of filing of this amended report or three years from the filing of the original report, whichever period last expires, and agrees to retain all required records pertaining to that tax and tax period until the end of the extended assessment period, regardless of any statutory provision providing for a shorter period of retention. For purposes of this extension, an original report filed before the due date is deemed filed on the due date. I am authorized to execute this consent to the extension of the assessment period.

Corporate Officer Signature	Date

1010019228

REVENUE ID 1000644734
TAX YEAR END 12312019 **NAME** AQUA PENNSYLVANIA WASTEWAT

RCT-101 08-19 PAGE 2 OF 4 PA CORPORATE NET INCOME TAX REPORT 2019

SECTION A: BONUS DEPRECIATION

USE WHOLE DOLLARS ONLY

(Include REV-1834, Schedule C-8 and C-9, if claiming bonus depreciation.)

1.	Current year federal depreciation of 168k prop.	1	0
2.	Current year adjustment for disposition of 168k prop.	2	0
3.	Other adjustments.	3	0

SECTION B: PA CORPORATE NET INCOME TAX

1.	Income or loss from federal return on a separate-company basis.	1	-3631054
2.	**DEDUCTIONS:**		
	2A. Corporate dividends received (from REV-798, Schedule C-2, Line 7).	2A	0
	2B. Interest on U.S. securities (GROSS INTEREST minus EXPENSES).	2B	0
	2C. Current yr. addtl. PA deprec. plus adjust. for sale (REV-1834, Sched. C-8, Line 8).	2C	20975
	2D. Other (from REV-860, Schedule OD) See instructions.	2D	0
	TOTAL DEDUCTIONS - Add Lines 2A through 2D and enter the result on Line 2.	2	20975
3.	**ADDITIONS:**		
	3A. Taxes imposed on or measured by net income (from REV-860, Schedule C-5, Line 6).	3A	0
	3B. Employment incentive payment credit adjustment (Include Schedule W).	3B	0
	3C. Current year bonus depreciation (REV-1834, Sched. C-8, Line 3).	3C	0
	3D. Intangible expense or related interest expense (REV-802, Sched. C-6; must include REV-802).	3D	0
	3E. Other (from REV-860, Schedule OA) See instructions.	3E	0
	TOTAL ADDITIONS - Add Lines 3A through 3E and enter the result on Line 3.	3	0
4.	Income or loss with Pennsylvania adjustments (Line 1 minus Line 2 plus Line 3).	4	-3652029
5.	Total nonbusiness income or loss (from REV-934, Column C, Total; must include REV-934).	5	0
6.	Income or loss to be apportioned (Line 4 minus Line 5).	6	-3652029
7.	Apportionment (from Schedule C-1, 1C, or 2C if using Special Apportionment).	7	1.000000
8.	Income or loss apportioned to PA (Line 6 times Line 7).	8	-3652029
9.	Nonbusiness income or loss allocated to PA (from REV-934, Column A, Total; must include REV-934).	9	0
10.	PA taxable income or loss after apportionment (Line 8 plus Line 9).	10	-3652029
11.	Total net operating loss deduction (from RCT-103, Part A, Line 4).	11	0
12.	PA taxable income or loss (Line 10 minus Line 11).	12	-3652029
13.	PA corporate net income tax (Line 12 times 0.0999). If Line 12 is less than zero, enter "0".	13	0
14.	Less: Credit for tax paid by affiliate(s) for intangible expense or related interest expense (from REV-803, Sched. C-7; must include REV-803).	14	0
15.	Tax Due (Line 13 minus Line 14.)	15	0

SCHEDULE C-1: Apportionment Schedule For **Corporate Net Income Tax** (Include RCT-106.) *

Sales Factor

Sales - PA	1A	24470319	1C	1.000000
Sales - Total	1B	24470319		

Special Apportionment

Numerator	2A	0
Denominator	2B	0
Apportionment Proportion	2C	0

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* Refer to REV-1200, PA Corporate Net Income Tax Instructions, found at www.revenue.pa.gov.

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REVENUE ID 1000644734
TAX YEAR END 12312019 **NAME** AQUA PENNSYLVANIA WASTEWAT

RCT-101 08-19 PAGE 3 OF 4 PA CORPORATE NET INCOME TAX REPORT 2019

SECTION C: CORPORATE STATUS CHANGES

Final Report N

PA Corporations:

Did you ever transact business anywhere?	Y	If yes, enter date all business activity ceased
Did you hold assets anywhere?	Y	If yes, enter date of final disposition of assets*

Foreign Corporations:

Did you ever transact business in PA on your own or through an unincorporated entity?	N	If yes, enter date PA business activity ceased
Did you hold assets in PA on your own or through an unincorporated entity?	N	If yes, enter date of final disposition of PA assets*

*Schedule of Disposition of Assets, REV-861, must be completed and filed with this report.

Has the corporation sold or transferred in bulk, 51 percent or more of any class of assets? (See instructions.) N
If yes, enter the following information. (Include a separate schedule if additional space is needed.)

Purchaser Name
Address Line 1
Address Line 2
City — Province
State — Country Code
ZIP — Foreign Postal Code

SECTION D: GENERAL INFORMATION QUESTIONNAIRE

Describe corporate activity in PA: PUBLIC UTILITY
Describe corporate activity outside PA: PUBLIC UTILITY
Other states in which taxpayer has activity

State of Incorporation: PA Incorporation Date: 02011973

1.	Does any corporation, individual or other business entity hold all or a majority of the stock of this corporation?	1	Y
2.	Does this corporation own all or a majority of stock in other corporations? If yes, include REV-798, Schedule X.	2	N
3.	Is this taxpayer a partnership or other unincorporated entity that elects to file federal taxes as a corporation?	3	N
4.	Has the federal government changed taxable income as originally reported for any prior period for which reports of change have not been filed in PA?	4	N

If yes: First Period End Date: Last Period End Date:

Accounting Method - Federal Tax Return: A (A = Accrual C = Cash O = Other)
Other

Accounting Method - Financial Statements: A (A = Accrual C = Cash O = Other)
Other

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REVENUE ID 1000644734
TAX YEAR END 12312019 **NAME** AQUA PENNSYLVANIA WASTEWAT

RCT-101 08-19 PAGE 4 OF 4 PA CORPORATE NET INCOME TAX REPORT 2019

SCHEDULE OF REAL PROPERTY IN PA (Include a separate schedule if additional space is needed.)

Did you own or rent property in PA titled to the corporation or any Single Member LLC during this filing period? N

If yes, the below section must be completed.

O = Own
R = Rent

Street Address	**City**	**County**	**KOZ/KOEZ**

CORPORATE OFFICERS

(See instructions.)
Must provide requested information for all filled officer positions.

	SSN	**Last Name**	**First Name**	**MI**
President/Managing Partner		LUCCA	MARK	
Vice President		SCHULLER	DANIEL	
Secretary		LUNING	CHRISTOPHER	
Treasurer/Tax Manager		SZCZYGIEL	STAN	

PREPARER'S INFORMATION

Firm Federal EIN	134008324		
Firm Name	PRICEWATERHOUSECOOPERS LLP		
Address Line 1	2001 MARKET STREET		
Address Line 2			
City	PHILADELPHIA	Province	
State	PA	Country Code	
ZIP	19103	Foreign Postal Code	

I affirm under penalties prescribed by law, this report, including any accompanying schedules and statements, has been prepared by me and to the best of my knowledge and belief is a true, correct and complete report.

Tax Preparer's Signature	**Date**

INDIVIDUAL PREPARER GWYNNETH H. STOTT
PHONE 2673303000
EMAIL gwynneth.h.stott@pwc.com
PTIN/SSN P01343696

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RCT-101,Page 1, Step D,Tax Summary,Payments and Credits Detail

	Corporation Net Income
Tentative payments	91,282.
Payments with extension	
Keystone Opp Zone	
Neighborhood Assist.	
Employment Incentive	
Educational Imp.	
Coal Waste Removal	
Jobs Creation Tax	
Research and Development	
Organ and Bone Marrow Donor	
Mobile Telecommunications Broadband	
Historic Preservation Tax Credit	
Community Based Services Credit	
Keystone Innovation Zone Credit	
Film Production Tax Credit	
Keystone Special Development Zone	
Totals	91,282.

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CORPORATION TAX PAYMENT VOUCHER

1000644734 12312019 3274019128

PAYMENT AMOUNT

Aqua Pennsylvania Wastewater

762 W LANCASTER AVE

BRYN MAWR
PA
19010

$ NONE

DEPARTMENT USE ONLY

Make check payable to the Pennsylvania Department of Revenue

REV-798 (CT) 07-19

pennsylvania
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SCHEDULE C-2 PA DIVIDEND DEDUCTION SCHEDULE

TAX YEAR BEGINNING _____

CORPORATION NAME _____ **REVENUE ID** _____ **TAX YEAR ENDING** _____

1	Federal Schedule C, Line (24), Total Deductions	1	
2	Federal Schedule C, Line (18), Foreign Dividend Gross-Up (Section 78)	2	
3	Federal Schedule C, Line (22) (Attach federal Form 8893)	3	
4	Dividends from less-than-20-percent-owned foreign corporations listed on Lines (14), (16b), (16c) and (17) of federal Schedule C x 50 percent - 0.50	4	
5	Dividends from 20-percent-or-more-owned foreign corporations listed on Lines (14), (16b), (16c) and (17) of federal Schedule C x 65 percent - 0.65	5	
6	Dividends listed on Lines (14), (16b), (16c) and (17) of federal Schedule C from foreign corporations that meet the "80 percent voting and value test" of IRC § 1504(a)(2) and otherwise would qualify for 100 percent deduction under IRC § 243(a)(3) if they were a domestic corporation. **Do not list any amounts included above.**	6	
7	**Total PA Dividend Deduction** - Add Lines 1, 2, 4, 5 and 6. Subtract Line 3. Enter this amount on RCT-101, Section B, Line 2A.	7	

SCHEDULE X

Taxpayers completing this schedule must include beginning and ending consolidating schedules reflecting the activity of all members of the consolidated group, along with all consolidations and eliminations.

TAX YEAR BEGINNING 01/01/2019

CORPORATION NAME Aqua Pennsylvania Wastewater, Inc.(**REVENUE ID** 1000644734 **TAX YEAR ENDING** 12/31/2019

Name	File in PA	Revenue ID	EIN

Name, SSN, EIN and/or Revenue ID of any individual or business entity owning all or a majority of the stock of the taxpayer.

Name	SSN or EIN	Revenue ID
Essential Utilities, Inc.	231702594	1000603336

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DEPARTMENT OF REVENUE

REV-1834 (CT) 08-18
SCHEDULE C-8
ADJUSTMENT FOR BONUS DEPRECIATION

TAX YEAR BEGINNING 01/01/2019

CORPORATION NAME Aqua Pennsylvania Wa **REVENUE ID** 1000644734 **TAX YEAR ENDING** 12/31/2019

This Schedule is required to be completed annually and submitted with the RCT-101

1. Unused Bonus Depreciation Balance from prior year: 3,323,745

1A. Unrecovered Bonus Depreciation Balance: . . . . .

On Qualified Property Acquired in Transactions Where Asset Basis is Carried Over
Date of Transaction:_____ Type of Transaction: _____
Revenue ID of Corporation from Whom Assets Acquired: _____ FEIN:_____

2. Amount of Federal Bonus Depreciation claimed in this tax year:
2A. Property placed in service prior to Sept. 28, 2017 . . . . .
2B. Property placed in service on or after Sept. 28, 2017 . . . . .

3. Current Year Bonus Deprec. Addition (Line 2A plus 2B)
TOTAL (Carry to Line 3C, Page 2, of RCT-101). . . . . .

4. Additional PA Bonus Depreciation Deduction:
4A. Property placed in service prior to Sept. 28, 2017 (MACRS x 3/7) 14,992
4B. Property placed in service on or after Sept. 28, 2017 (MACRS w/o regard to Bonus) . .

5. PA Bonus Depreciation Deduction
TOTAL (Line 4A plus 4B) 14,992

6. Deduction for Property Which is Fully Depreciated, Sold or Otherwise Disposed:
6A. Property placed in service prior to Sept. 28, 2017 (Schedule C-9 Line 2) 5,983
6B. Property placed in service on or after Sept. 28, 2017 (Schedule C-9 Line 4) . . . . .

7. PA Deduction for Property Which is Fully Depreciated, Sold or Otherwise Disposed:
TOTAL (Line 6A plus 6B) 5,983

8. PA Bonus Depreciation Deduction (Line 5 plus 7)
TOTAL (Carry to line 2C, Page 2, of RCT-101) 20,975

9. Remaining Unused Bonus Depreciation Balance Carry-Forward:
TOTAL (Line 1 plus Line 1A plus Line 3 minus Line 8) 3,302,770

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REV-1834 (CT) 08-18

SCHEDULE C-9

ADJUSTMENT FOR DEDUCTION FOR PROPERTY WHICH IS FULLY DEPRECIATED, SOLD OR OTHERWISE DISPOSED

TAX YEAR BEGINNING 01/01/2019

CORPORATION NAME Aqua Pennsylvania Wa **REVENUE ID** 1000644734 **TAX YEAR ENDING** 12/31/2019

This Schedule is required to be completed annually (if applicable) and submitted with the RCT-101

1. Property placed in service prior to Sept. 28, 2017:
1A. Bonus Depreciation previously added back on the property 147,616
1B. Total PA deduction previously claimed on the property 141,633

2. Recovery of Unrecovered Bonus (Line 1A minus 1B)
(Carry to Line 6A, Schedule C-8) 5,983

3. Property Placed in Service on or after Sept. 28, 2017:
3A. Bonus Depreciation previously added back on the property . . . . .
3B. Total PA deduction previously claimed on the property (MACRS) . . . . .

4. Recovery of Unrecovered Bonus (Line 3A minus 3B)
(Carry to Line 6B, Schedule C-8) . . . . .

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DEPARTMENT OF REVENUE

RCT-106 (CT) 03-17
DETERMINATION OF APPORTIONMENT PERCENTAGE

INSERT SHEET
FILE WITH RCT-101

TAX YEAR BEGINNING 01/01/2019

TAX YEAR ENDING 12/31/2019

CORPORATION NAME Aqua Pennsylvania Wa **REVENUE ID** 1000644734

SALES FACTOR* Description	Inside PA	Inside and Outside PA
1. Sales (net of returns and allowances)	23,820,493	23,820,493
2. Interest, Rents, Royalties		
3. Gross Receipts from the Sale of Other Business Assets (except securities, unless you are a securities dealer)		
4. Other Sales (receipts only)	649,826	649,826
5. Partner's Share of Sales from Partnerships		
6. Total Sales	(A) 24,470,319	(B) 24,470,319

(C) Sales Factor (Divide A by B; calculate to six decimal places.) (C) 1 • 0 0 0 0 0 0 — Carry (A), (B) and (C) to RCT-101, Schedule C-1, Lines 1A, 1B and 1C.

SPECIAL APPORTIONMENT

Special apportionment to be completed only by railroad, truck, bus and airline companies; pipeline or natural gas companies; and water transportation companies. Refer to instructions.

(A) NUMERATOR _____

(B) DENOMINATOR _____ = (C) ___ • _____ — Carry (A), (B) and (C) to RCT-101, Schedule C-1, Lines 2A, 2B and 2C.

(C) Special Apportionment (Divide A by B; calculate to six decimal places.)

*** Use applicable figure from the chart in REV-1200, PA Corporation Net Income Tax Instructions, found at www.revenue.pa.gov.**

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RCT-103 06-19 NET OPERATING LOSS SCHEDULE 2019

(File with RCT-101.)

Tax Year Beginning 01012019 **Revenue ID** 1000644734

Tax Year Ending 12312019

Corporation Name AQUA PENNSYLVANIA WASTEWATER, INC.(L

Part A

1. Taxable income from RCT-101, Section B, Line 10.	1	0
2. Total net operating loss carryforward to current period. (Total, Column C below.)	2	2237602
3. Line 1 multiplied by 0.40 percent. (See Instructions in the REV-1200.)	3	0
4. Net operating loss deduction allowed for current tax period. (Carry to RCT-101, Page 2, Line 11.)	4	0

Part B

	A. Tax Period Beginning	B. Tax Period Ending	C. Net Loss Carryforward to Current Period	D. Amount Deducted (Current Period)	E. Net Loss Carryforward to Next Period
1			0	0	0
2			0	0	0
3			0	0	0
4			0	0	0
5			0	0	0
6			0	0	0
7			0	0	0
8			0	0	0
9			0	0	0
10			0	0	0
11			0	0	0
12			0	0	0
13			0	0	0
14			0	0	0
15			0	0	0
16			0	0	0
17			0	0	0
18			0	0	0
19			0	0	0
20	01012018	12312018	2237602	0	2237602
	CURRENT TAX YEAR				**LOSS ONLY**
	01012019	12312019	0	0	3652029
TOTAL (Columns C and D Lines 1-20 ONLY)			2237602	0	

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DEPARTMENT OF REVENUE

REV-854 (TR) 08-17
FEIN/TAX YEAR/ADDRESS CHANGE

INSTRUCTIONS FOR REV-854 COUPON

Note: You may make these account updates electronically through e-TIDES at www.etides.state.pa.us

1. **Enter account information** including Revenue ID, *Federal Employer Identification number (FEIN), name, current tax year begin, current tax year end and complete mailing address.
2. **Enter changes** in account information on the right-hand side of the coupon including FEIN, tax year begin, tax year end, and address. If the address has changed, enter the entire new address on the form. Do not use this coupon to change a corporation name. Call the Department of State, Corporation Bureau at 717-787-1057 (Option 4) and speak to a customer service representative for change of name information.
3. **Signature, title, date, email address and telephone number** must be provided by a representative of the corporation.

** If you are updating the Federal Employer Identification Number (FEIN), the REV-854 must be accompanied by the FEIN "assignment letter" issued by the IRS.*

Fax or email to:
Fax: 717-787-3708
Email: ra-btftregisfax@pa.gov

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PLEASE READ THE INSTRUCTIONS BEFORE COMPLETING THIS COUPON.

REV-854 (TR) 08-17

EIN/TAX YEAR/ADDRESS CHANGE

DEPT USE ONLY

Corporation Name

Revenue ID

Current EIN	Current Tax Yr Begin	Current Tax Yr End	New EIN	New Tax Yr Begin	New Tax Yr End
	01012019	12312019			

Current Street Address First Line

New Street Address First Line

Current Street Address Second Line

New Street Address Second Line

Current City | C. State | Current ZIP

New City | N.State | New ZIP

Signature | Title | Date

Email
CSABALL@ESSENTIAL.CO

Telephone

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DEPARTMENT OF REVENUE

REV-860 (CT) 04-18
C-5 SCHEDULE OF TAXES

TAX YEAR BEGINNING 01/01/2019
TAX YEAR ENDING 12/31/2019

CORPORATION NAME Aqua Pennsylvania **REVENUE ID** 1000644734

1. PA Corporate Net Income Tax		
2. Philadelphia Business Income and Receipts Tax (BIRT) - Net Income Portion		
3. Income Taxes - Other States		
4. Local Income Taxes		
5. Other Income Taxes		
6. Total Income Taxes (Add Lines 1 through 5) Carry to RCT-101, Page 2, Line 3A		
7. PA Capital Stock/Foreign Franchise Tax (Not applicable for tax years beginning on or after Jan. 1, 2016)		
8. Philadelphia Business Income and Receipts Tax (BIRT) - Gross Receipts Portion		
9. Payroll Taxes		
10. Real Estate Taxes	190,747	
11. Sales and Use Tax		
12. Business Privilege Tax - Other than Income		
13. Occupancy Tax		
14. Local Taxes - Not Based on Income		
15. Other Taxes - Not Based on Income	80,682	
16. Total Taxes Not Imposed on or Measured by Income (Add Lines 7 through 15)		271,429
17. Total Tax Expense Reported on Federal Income Tax Return (Add Lines 6 and 16)		271,429

Schedule OA - Other Additions

Description	Amount
Tax Preference Items	
Total Carry to RCT-101, Section B, Line 3-E	

Schedule OD - Other Deductions

Description	Amount
Federal Wages Disallowed as a Result of Tax Credits Under IRC Sec 45B or IRC Sec 51	
Total Carry to RCT-101, Section B, Line 2-D	

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REV-861 (CT) 03-17
SCHEDULE DA - DISPOSITION OF ASSETS

TAX YEAR BEGINNING 01/01/2019

CORPORATION NAME Aqua Pennsylvania Wa **REVENUE ID** 1000644734 **TAX YEAR ENDING** 12/31/2019

DESCRIPTION OF ASSET	COST OF ASSET AS REPORTED ON BALANCE SHEETS	SALE PRICE OR FAIR MARKET VALUE ON DATE OF DISTRIBUTION	GAIN ON DISPOSITION OF ASSETS (SALE PRICE OR FAIR MARKET VALUE MINUS BOOK VALUE AND COST OF SALE)	REPORTED ON FEDERAL SCHEDULE D OR FORM 4797 (Y OR N)

Did the taxpayer distribute any receivables from installment sales? _____
If yes, what was/were the date(s) of sale(s)? _____
Total gain on installment sale(s) distributed. _____
Tax year(s) when the gain(s) on the sale(s) was/were included in net income per books
(Include a schedule reflecting the amount of gain reported in each year.) _____
Was this transaction a liquidation under IRC Section 332? _____
If yes, a copy of federal Form 966 must be included with RCT-101, PA Corporate Net Income Tax Report.

CORPORATIONS WITHDRAWING FROM PENNSYLVANIA BUT CONTINUING OPERATIONS OUTSIDE PA MUST INCLUDE THE FOLLOWING INFORMATION AND/OR DOCUMENT(S).

1. Full details of disposition of Pennsylvania property; include a copy of federal Schedule D and/or federal Form 4797, if applicable.
2. Indicate if sales in Pennsylvania will continue after date of cessation. If so, how will they be negotiated and by whom?

INCLUDE A SCHEDULE CONTAINING THE REQUIRED INFORMATION IF ADDITIONAL SPACE IS NEEDED.

IF ANY INDIVIDUAL OR CORPORATION OTHER THAN STOCKHOLDERS AND CREDITORS RECEIVED ASSETS, LIST NAMES AND ADDRESSES OF EACH, AND AMOUNT OR VALUE RECEIVED BY EACH.

If any money or property remains undistributed, state amount, nature and value of same and state why it has not been distributed. Include additional schedule(s) if necessary.

If any real estate was distributed or sold within the final tax year, include documentation showing the recording of the title transfer with the local recorder of deeds.

REV-986 CT (07-15)

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DEPARTMENT OF REVENUE

TAX YEAR BEGINNING 01/01/2019

CORPORATION NAME Aqua Pennsylvania Wastewa **REVENUE ID** 1000644734 **TAX YEAR ENDING** 12/31/2019

SCHEDULE TO SUPPORT CLAIM OF EXEMPTION FROM CORPORATE NET INCOME TAX UNDER P.L. 86-272

1. Did the taxpayer make repairs or provide maintenance or service to the product sold? ☐
2. Did sales personnel have the authority to collect payment for current or delinquent accounts? ☐
3. Did the taxpayer install or supervise the installation of the product? ☐
4. Did the taxpayer conduct training courses or seminars in Pennsylvania for personnel other than personnel involved in solicitation? ☐
5. Did the taxpayer provide any technical assistance or service including, but not limited to, engineering assistance or design service, when one of the purposes thereof is other than the facilitation of the solicitation of orders? ☐
6. Did the sales personnel investigate, handle or otherwise assist in resolving customer complaints, other than direct customer complaints in relation to the solicitation of sales? ☐
7. Did the sales personnel have the authority to accept and approve orders? ☐
8. Did the sales personnel repossess property? ☐
9. Did the sales personnel secure deposits on sales? ☐
10. Did the sales personnel pick up or replace damaged or returned property? ☐
11. Did the taxpayer hire, train or supervise personnel, other than personnel involved only in solicitation? ☐
12. Did the sales personnel use agency stock checks or any other instrument or process by which sales are made within Pennsylvania by sales personnel? ☐
13. Did the taxpayer maintain a sample or display room in excess of two weeks at any one location in Pennsylvania? ☐
14. Did the sales personnel carry samples from which sales, exchanges or distributions were made in any manner or consideration or other value? ☐
15. Did the taxpayer own, lease, use or maintain any of the following facilities or property in Pennsylvania:

A) Any kind of office other than an in-home office located within the residence of the employee that is not publicly attributed to the company. ☐

B) Meeting place for directors, officers or employees. ☐

C) Stock of goods other than samples for sales personnel or that are used entirely ancillary to solicitation. ☐

D) Telephone answering service that is publicly attributed to the company or to employees of the company ☐

E) Mobile stores, i.e., vehicles with drivers who are sales personnel making sales from the vehicles. ☐

16. Did the taxpayer consign stocks of goods or other tangible personal property to any person, including an independent contractor, for sale? ☐
17. Did the taxpayer maintain a telephone listing or other public listing within Pennsylvania for the company or for an employee as a means of contact? ☐
18. Did the taxpayer enter into a franchise or licensing agreement in Pennsylvania? ☐

A complete description of all Pennsylvania business activities must be included. Taxpayers reporting property owned and/or rented in Pennsylvania and also claiming exemption from corporate net income tax under P.L. 86-272 must provide a description of this property below.

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REV-1175 (CT) 03-17
SCHEDULE AR

TAX YEAR BEGINNING 01012019

CORPORATION NAME Aqua Pennsylvania W **REVENUE ID** 1000644734 **TAX YEAR ENDING** 12312019

EXPLANATION FOR FILING AMENDED _____
(ENTER THE TAX FORM NUMBER)

REMINDER: Must be filed when amending any Pennsylvania tax report, including Specialty Tax Reports.

Please provide, in as much detail as possible, the reason(s) for filing the amended report. Include a separate schedule if additional space is needed. **NOTE**: Changes in federal taxable income must be reported on RCT-128C. An amended RCT-101, PA Corporate Net Income Tax Report, will not be accepted in these cases.

SUMMARY OF TAX CHANGE

TYPE OF TAX	TAX AS PREVIOUSLY FILED OR ADJUSTED	TAX AS AMENDED	CHANGE IN TAX

To pursue appeal rights, a taxpayer must timely file a petition for reassessment or a petition for refund. The filing of an amended report does not replace the filing of a petition for reassessment or a petition for refund.

Tax Preparer's Signature	Date

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DEPARTMENT OF REVENUE

REV-802 (08-16) **PAGE 1 OF 2**
SCHEDULE C-6-ADD-BACK FOR INTANGIBLE EXPENSES OR COST AND RELATED INTEREST

TAX YEAR BEGINNING 01/01/2019

TAX YEAR ENDING 12/31/2019

CORPORATION NAME Aqua Pennsylvania Wa **REVENUE ID** 1000644734

PART I. PAYMENTS MADE DIRECTLY OR INDIRECTLY TO AN AFFILIATED ENTITY

Affiliated Entity Name	FEIN	Where Organized	Where Managed and Directed (Corporate HQ)	Intangible Expenses	Related Interest Expense
1.				1a.	1b.
2.				2a.	2b.
3.				3a.	3b.
4.				4a.	4b.
5. TOTAL PAYMENTS				**5a.**	**5b.**

Exclusion of payments:

6. Tax avoidance was not principal purpose and was done at arm's length rates and terms.	6a.	6b.
7. Affiliated entity domiciled in a foreign nation that has in force a comprehensive income tax treaty with the U.S. Government. (Complete Part II.)	7a.	7b.
8. Affiliated entity was a conduit for the intangible expenses or cost/related interest paid directly or indirectly by the taxpayer to an unaffiliated entity. (Complete Part III.)	8a.	8b.
9. Total Amount Excluded from Total Intangible Expenses or Cost/Related Interest Payments	9a.	9b.
10. Add-back of Intangible Expenses or Cost/Related Interest Payments	10a.	10b.
11. TOTAL INTANGIBLE EXPENSES AND RELATED INTEREST EXPENSE		**11.**

PART II. TRANSACTIONS WITH FOREIGN ENTITIES

Foreign Affiliated Entity Name	Domestic Country of Foreign Affiliate	Domestic Affiliate FEIN	Intangible Expenses	Related Interest Expense
1.			1a.	1b.
2.			2a.	2b
3.			3a.	3b.
4.			4a.	4b.
5. TOTAL EXCLUDED			**5a.**	**5b.**

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SCHEDULE C-6-ADD-BACK FOR INTANGIBLE EXPENSES OR COST AND RELATED INTEREST

PART III. **TRANSACTIONS WITH UNAFFILIATED ENTITIES**

1. Unaffiliated Entity Name	Affiliated Entity FEIN	Intangible Expenses or Cost	Related Interest Expense or Cost
a. Intangible Expenses Paid to Unaffiliated Entity		1a.	
b. Related Interest Expense Paid to Unaffiliated Entity			1b.
c/d. Total Payment Portion Allocation Percentage		1c.	1d.
e/f. Exclusion Amount		**1e.**	**1f.**

2. Unaffiliated Entity Name	Affiliated Entity FEIN	Intangible Expenses or Cost	Related Interest Expense or Cost
a. Intangible Expenses Paid to Unaffiliated Entity		2a.	
b. Related Interest Expense Paid to Unaffiliated Entity			2b.
c/d. Total Payment Portion Allocation Percentage		2c.	2d.
e/f. Exclusion Amount		**2e.**	**2f.**

3. Unaffiliated Entity Name	Affiliated Entity FEIN	Intangible Expenses or Cost	Related Interest Expense or Cost
a. Intangible Expenses Paid to Unaffiliated Entity		3a.	
b. Related Interest Expense Paid to Unaffiliated Entity			3b.
c/d. Total Payment Portion Allocation Percentage		3c.	3d.
e/f. Exclusion Amount		**3e.**	**3f.**

4. Unaffiliated Entity Name	Affiliated Entity FEIN	Intangible Expenses or Cost	Related Interest Expense or Cost
a. Intangible Expenses Paid to Unaffiliated Entity		4a.	
b. Related Interest Expense Paid to Unaffiliated Entity			4b.
c/d. Total Payment Portion Allocation Percentage		4c.	4d.
e/f. Exclusion Amount		**4e.**	**4f.**

5. Unaffiliated Entity Name	Affiliated Entity FEIN	Intangible Expenses or Cost	Related Interest Expense or Cost
a. Intangible Expenses Paid to Unaffiliated Entity		5a.	
b. Related Interest Expense Paid to Unaffiliated Entity			5b.
c/d. Total Payment Portion Allocation Percentage		5c.	5d.
e/f. Exclusion Amount		**5e.**	**5f.**

6. TOTAL EXCLUDED	**6a.**	**6b.**

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REV-803 (08-16) **PAGE 1 OF 2**
SCHEDULE C-7-CREDIT FOR TAX PAID BY AFFILIATED ENTITIES

TAX YEAR BEGINNING 01/01/2019

CORPORATION NAME Aqua Pennsylvania W **REVENUE ID** 1000644734 **TAX YEAR ENDING** 12/31/2019

PART I. STATE INCOME TAX LIABILITY FOR AFFILIATED ENTITIES

1. Affiliated Entity Name	FEIN	Jurisdiction	Credit Code
a. Imposed State Tax	1a.		
b. State (or Jurisdiction) Income Tax Credits	1b.		
c. Adjusted Tax		1c.	
d. Total Intangible Expenses & Related Interest	1d.		
e. Total Income	1e.		
f. Liability Due		**1f.**	

2. Affiliated Entity Name	FEIN	Jurisdiction	Credit Code
a. Imposed State Tax	2a.		
b. State (or Jurisdiction) Income Tax Credits	2b.		
c. Adjusted Tax		2c.	
d. Total Intangible Expenses & Related Interest	2d.		
e. Total Income	2e.		
f. Liability Due		**2f.**	

3. Affiliated Entity Name	FEIN	Jurisdiction	Credit Code
a. Imposed State Tax	3a.		
b. State (or Jurisdiction) Income Tax Credits	3b.		
c. Adjusted Tax		3c.	
d. Total Intangible Expenses & Related Interest	3d.		
e. Total Income	3e.		
f. Liability Due		**3f.**	

8030016201

REV-803 (08-16) **PAGE 2 OF 2** **REVENUE ID** 1000644734

SCHEDULE C-7-CREDIT FOR TAX PAID BY AFFILIATED ENTITIES

4. Affiliated Entity Name	FEIN	Jurisdiction	Credit Code
a. Imposed State Tax	4a.		
b. State (or Jurisdiction) Income Tax Credits	4b.		
c. Adjusted Tax		4c.	
d. Total Intangible Expenses & Related Interest	4d.		
e. Total Income	4e.		
f. Liability Due		**4f.**	

5. Affiliated Entity Name	FEIN	Jurisdiction	Credit Code
a. Imposed State Tax	5a.		
b. State (or Jurisdiction) Income Tax Credits	5b.		
c. Adjusted Tax		5c.	
d. Total Intangible Expenses & Related Interest	5d.		
e. Total Income	5e.		
f. Liability Due		**5f.**	

6. Total Liability Due		**6.**

PART II. CREDITS ALLOWED & LIMITATIONS

1. Total Liability Due from Part I.	1.	
2. Enter Apportionment Factor Percentage from RCT-101, Schedule C-1.	2. 1.000000	
3. Multiply Line 1 by Line 2.		3.
4. Enter Amount from Schedule C-6, Line 11.	4.	
5. Enter Apportionment Factor Percentage from RCT-101, Schedule C-1.	5. 1.000000	
6. Multiply Line 4 by Line 5.		6.
7. Enter PA Corporate Net Income Tax Rate.	7.	
8. Multiply Line 6 by Line 7.		8.
9. Enter Smaller amount of Line 3 or Line 8.		**9.**

Electronic Filing Information: PDF attachments Included in this Return

Tax Year: 2019
Name: Aqua Pennsylvania Wast
Return No: C0001H99

Jurisdiction: Pennsylvania
No of Attachments: 2

PDF Attachment Description	PDF File Name	File Size
Aqua America Inc name change	C0001H99_PA_Aqua America Inc name change.pdf	9,604
Essential Utilities - Federal Extension - 2019	C0001H99_PA_Essential Utilities - Federal Extension - 2019.pdf	491,340



Aqua America, Inc. (FEIN 23-1702594) name change to Essential Utilities, Inc.

Effective February 3, 2020 Aqua America, Inc. (FEIN 23-1702594), a Pennsylvania corporation, changed its name to Essential Utilities, Inc. without any change to its Federal Employer Identification Number (FEIN). Essential Utilities, Inc. remains the parent corporation of the consolidated group.

Form **7004**
(Rev. December 2018)
Department of the Treasury
Internal Revenue Service

Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns

► **File a separate application for each return.**
► **Go to *www.irs.gov/Form7004* for instructions and the latest information.**

OMB No. 1545-0233

Print or Type

Name	Identifying number
Essential Utilities, Inc	23-1702594

Number, street, and room or suite no. (If P.O. box, see instructions.)
762 West Lancaster Avenue

City, town, state, and ZIP code (If a foreign address, enter city, province or state, and country (follow the country's practice for entering postal code).)
Bryn Mawr, PA 19010-3489

Note: File request for extension by the due date of the return. See instructions before completing this form.

Part I Automatic Extension for Certain Business Income Tax, Information, and Other Returns. See instructions.

1 Enter the form code for the return listed below that this application is for 1 2

Application Is For:	Form Code	Application Is For:	Form Code
Form 706-GS(D)	01	Form 1120-ND (section 4951 taxes)	20
Form 706-GS(T)	02	Form 1120-PC	21
Form 1041 (bankruptcy estate only)	03	Form 1120-POL	22
Form 1041 (estate other than a bankruptcy estate)	04	Form 1120-REIT	23
Form 1041 (trust)	05	Form 1120-RIC	24
Form 1041-N	06	Form 1120S	25
Form 1041-QFT	07	Form 1120-SF	26
Form 1042	08	Form 3520-A	27
Form 1065	09	Form 8612	28
Form 1066	11	Form 8613	29
Form 1120	12	Form 8725	30
Form 1120-C	34	Form 8804	31
Form 1120-F	15	Form 8831	32
Form 1120-FSC	16	Form 8876	33
Form 1120-H	17	Form 8924	35
Form 1120-L	18	Form 8928	36
Form 1120-ND	19		

Part II All Filers Must Complete This Part

2 If the organization is a foreign corporation that does not have an office or place of business in the United States, check here . . . . . ► ☐

3 If the organization is a corporation and is the common parent of a group that intends to file a consolidated return, check here . . . . . ► ☑
If checked, attach a statement listing the name, address, and employer identification number (EIN) for each member covered by this application.

4 If the organization is a corporation or partnership that qualifies under Regulations section 1.6081-5, check here . ► ☐

5a The application is for calendar year 20 19 , or tax year beginning _____, 20___, and ending _____, 20___.

b **Short tax year.** If this tax year is less than 12 months, check the reason: ☐ Initial return ☐ Final return
☐ Change in accounting period ☐ Consolidated return to be filed ☐ Other (See instructions—attach explanation.)

6	Tentative total tax	**6**	0	.00
7	**Total** payments and credits. See instructions	**7**	0	.00
8	**Balance due.** Subtract line 7 from line 6. See instructions	**8**	0	.00

Affiliated Group Members

Name and Address of each member	Employer ID
Aqua Georgia, Inc. 762 West Lancaster Avenue Bryn Mawr, PA 19010	27-1466474
Aqua Indiana - South Haven Inc. 816 North 360 West Valparaiso, IN 46385	26-1665324
Aqua Indiana - Western Hancock Inc. 8275 Allison Pointe Trail Indianapolis, IN 46250	26-1499420
Aqua New Jersey Inc 10 Black Forest Road Hamilton, NJ 08691-1810	22-1914760
Aqua North Carolina Inc 762 West Lancaster Avenue Bryn Mawr, PA 19010	56-0854500
Aqua Ohio Inc 6650 South Avenue Box 5230 Poland, OH 44514	34-1121305
Aqua Operations Inc 762 West Lancaster Avenue Bryn Mawr, PA 19010	43-1979151
Aqua Pennsylvania Inc 762 West Lancaster Avenue Bryn Mawr, PA 19010	23-2297407
Aqua Pennsylvania Wastewater, Inc. (LWW) 762 West Lancaster Avenue Bryn Mawr, PA 19010	23-1999647
Aqua Resources Inc 762 West Lancaster Avenue Bryn Mawr, PA 19010	51-0324033

Aqua Utilities Florida 762 West Lancaster Avenue Bryn Mawr, PA 19010	20-1271689
Aqua Utilities Inc 762 West Lancaster Avenue Bryn Mawr, PA 19010	76-0556391
Aqua Wastewater Management Inc 762 West Lancaster Avenue Bryn Mawr, PA 19010	20-2487690
G&E Septic Inc 60 Schoolhouse Road Souderton, PA 18964	22-3124798
Hendricks County Wasterwater LLC 762 West Lancaster Avenue Bryn Mawr, PA 19010	35-1934386
Honesdale Consolidated Water Company 762 West Lancaster Avenue Bryn Mawr, PA 19010	24-0614360
Utility Center - 32 762 West Lancaster Avenue Bryn Mawr, PA 19010	35-1333925
Aqua Services Inc - 11 762 West Lancaster Avenue Bryn Mawr, PA 19010	23-2846342
Aqua Illinois Inc 1000 South Schuyler Avenue Kanakee, IL 60901	36-1304390
Aqua Virginia, Inc. 762 West Lancaster Avenue Bryn Mawr, PA 19010	54-0991637
Aqua Wisconsin, Inc. 762 West Lancaster Avenue Bryn Mawr, PA 19010	35-2566094
Aqua Ohio Wastewater, Inc. 6650 South Avenue Box 5230 Poland, OH 44514	81-2355000

Superior Water Company 762 West Lancaster Avenue Bryn Mawr, PA 19010	23-2498152
Southeastern Utilities Inc 762 West Lancaster Avenue Bryn Mawr, PA 19010	35-1976567
Sani Tech Inc. 762 West Lancaster Avenue Bryn Mawr, PA 19010	35-1896673
Aqua Texas, Inc. 762 West Lancaster Avenue Bryn Mawr, PA 19010	56-2527052
Aqua Development - 31 762 West Lancaster Avenue Bryn Mawr, PA 19010	76-0581965
Aqua Indiana Inc. 762 West Lancaster Avenue Bryn Mawr, PA 19010	35-1864455
Sani Tech Inc. 762 West Lancaster Avenue Bryn Mawr, PA 19010	35-1896673
Great Bay Utilities, Inc 762 West Lancaster Avenue Bryn Mawr, PA 19010	84-4587274

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

D. Taxes

TX2. Submit details of calculations for taxes, other than income, where a company is assessed taxes for doing business in another state, or on its property located in another state.

A. Aqua Pennsylvania, Inc. does not do business outside of Pennsylvania and does not have property located in another state.

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

D. Taxes

TX3. Submit a schedule showing for the last 3 years the Income Tax refunds, plus interest, net of taxes, received from the Federal government due to prior years' claims.

A.

Aqua Pennsylvania, Inc. has not received federal income tax refunds in the last three years.

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

D. Taxes

TX4. Provide detailed computations showing the deferred income taxes derived by using accelerated tax depreciation applicable to post-1969 utility property that increases productive capacity, and accelerated depreciation rate (ADR) rates on property (separate between State and Federal; also, rate used). If based on the historic test year, justify.

a. State whether tax depreciation is based on all rate base items claimed as of the end of the future test year, and whether it is the annual tax depreciation at the end of the future test year.

b. Reconcile any difference between the deferred tax balance, as shown as a reduction to measures of value (rate base), and the deferred tax balance as shown on the balance sheet.

A. Please see the attached.

a. The Company's tax depreciation is based on all rate base items claimed as of the end of the fully projected future test year, and it is the annual tax depreciation at the end of the fully projected future test year.

b. Please refer to the attached.

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

DEFERRED INCOME TAX - WATER

	3/31/2021 TAX DEPRECIATION	3/31/2021 NORMALIZED DEPRECIATION	DIFFERENCE	DEFERRED FEDERAL TAX 21.00%	DEFERRED STATE TAX 9.99%
TO 1969	372,752	0	N/A		
			0		
			0		
ACRS-MACRS	69,625,884	74,660,870	(5,034,986)		
	69,625,884	74,660,870	(5,034,986)	(1,057,347)	
LESS: FLOWBACK OF 46%-35% DEFERRED FEDERAL TAX				(57,648)	
LESS: FLOWBACK OF REPAIRS				(7,904,865)	(5,250,979)
LESS: FLOWBACK OF 35%-21% DEFERRED FEDERAL TAX				(3,521,292)	
				(12,541,152)	(5,250,979)

a. Yes

b.

Accumulated Deferred Taxes	240,748,582
Deferred Tax reduction as result of rate decrease from 35% to 21%	159,996,633
Total Accumulated Defered Taxes	400,745,215
Non Rate Related Adjustments	
SFAS	514,440,373
Net Operating Loss	(37,499,788)
Energy credit carryforward	(1,485,245)
Deferred ITC	3,804,492
Repairs Catch up	17,483,319
Benefits Related	(2,778,244)
Excess Deferred Non-Plant	5,527,858
Other	(2,683,503)
Accumulated Deferred Taxes	897,554,477

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

DEFERRED INCOME TAX - WASTEWATER

	3/31/2021 TAX DEPRECIATION	3/31/2021 NORMALIZED DEPRECIATION	DIFFERENCE	DEFERRED FEDERAL TAX 21.00%	DEFERRED STATE TAX 9.99%
TO 1969	0	4,044	n/a		
ACRS-MACRS	16,883,746	10,023,123	6,860,623		
	16,883,746	10,023,123	6,860,623	1,440,731	
LESS: FLOWBACK OF 46%-35% DEFERRED FEDERAL TAX				0	
LESS: FLOWBACK OF REPAIRS				(55,013)	(39,415)
LESS: FLOWBACK OF 35%-21% DEFERRED FEDERAL TAX				(7,998)	
				1,377,719	(39,415)

a. Yes

b.

Accumulated Deferred Taxes	6,070,911
Deferred Tax reduction as result of rate decrease from 35% to 21%	328,532
Total Accumulated Defered Taxes	6,399,443
Non Rate Related Adjustments	
SFAS	9,491,852
Net Operating Loss	(249,370)
Repairs Catch up	28,388
Excess Deferred Non-Plant	(36,091)
Other	(162,791)
Accumulated Deferred Taxes	15,471,431

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

D. Taxes

TX5. Submit a schedule showing a breakdown of accumulated investment tax credits, (3%, 4%, 7%, 10% and 11%), together with details of methods used to write-off the unamortized balances.

A. Please see the attached.

AQUA PENNSYLVANIA, INC.
SUMMARY OF ITC
FOR THE TEST YEAR ENDED MARCH 31, 2021

Unamortized Investment Tax Credits are amortized using straight line amortizataion.

CREDIT YEAR	ITC %	ORIGINAL CREDIT	BALANCE AT 4/1/2020	AMORTIZATION	BALANCE AT 3/31/2021
1971	4%	39,883			
1972	4%	75,289			
1973	4%	136,564			
1974	4%	127,625			
1975	4%	74,456			
1975	4%	7,967			
1976	4%	58,564			
1976	4%	7,356			
1977	4%	27,001			
1978	4%	25,697			
1979	4%	43,427			
1980	4%	32,530			
1981	4%	29,745			
1982	4%	8,834			
1983	4%	8,466			
1984	4%	11,119			
1985	4%	112,718			
1986	4%	102,009			
1987	4%	5,254			
1988	4%	3,353			
1989	4%	2,487			
1990	4%	1,605			
SUBTOTAL 4% ITC		941,949			
1975	10%	231,754			
1976	10%	467,310			
1977	10%	202,839			
1978	10%	276,827			
1979	10%	454,060			
1980	10%	528,486			
1981	10%	417,758			
1982	10%	568,726			
1983	10%	634,806			
1984	10%	549,768			
1985	10%	586,856			
1986	10%	281,083			
1987	10%	80,405			
1988	10%	89,654			
1989	10%	114,117			
1990	10%	122,513			
1991	10%	110,118			
1992	10%	109,219			
1993	10%	93,387			
1994	10%	76,432			
1995	10%	55,885			
1996	10%	40,404			
1997	10%	27,924			
1998	10%	23,829			
1999	10%	15,639			
2000	10%	9,062			
SUBTOTAL 10% ITC		6,168,862	2,074,018	127,707	1,946,311
SOLAR PLANT		3,154,445	1,983,832	125,706	1,858,126
TOTAL ITC		10,265,257	4,057,850	253,413	3,804,437

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

D. Taxes

TX6. Submit a schedule showing the adjustments for taxable net income per book, including below-the-line items, and pro-forma under existing rates, together with an explanation of any difference between the adjustments. Indicate charitable donations and contributions in the tax calculation for ratemaking purposes.

A.

Please refer to the attached and also Exhibit 1-A, Schedule F-2 for water and Exhibits 1-B through 1-G, Schedule F-2 for wastewater. The differences between book and proforma tax adjustments are due to timing and deductible refunds from advances to builders.

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

BOOK AND PROFORMA TAX ADJUSTMENTS - WATER

	3/31/2021 TAX-BOOK ADJUSTMENTS
PRE TAX INCOME (FOR THE HISTORIC TEST YEAR ENDING 03/31/2021)	$ 182,568,333
Repairs	(126,113,135)
Depreciation	(3,604,568)
Contributions in Aid of Construction	5,384,440
Allowance for Funds Used During Construction (net of CPI)	(342,699)
Amortization of Utility Plant Acquisition Adjustment	92,888
Bad Debt	6,512,378
Regulatory Asset - Incremental COVID Costs	(5,504,922)
Pension	(3,637,142)
Other Post Retirement Benefits	1,586,119
Charitable Contributiions	2,845,286
Other Miscellaneous Items	912,398
TOTAL ADJUSTMENTS (PERM AND TIMING)	(121,868,957)
TAXABLE INCOME-STATE	60,699,376
BONUS DEPRECIATION ADJ.	(4,669,028)
TAXABLE INCOME STATE	56,030,348
STATE TAXES	5,597,432
TAXABLE INCOME FEDERAL	$ 55,101,944

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

BOOK AND PROFORMA TAX ADJUSTMENTS - WASTEWATER

	3/31/2021 TAX-BOOK ADJUSTMENTS
PRE TAX INCOME (FOR THE HISTORIC TEST YEAR ENDING 03/31/2021)	$ 7,653,339
Repairs	(3,970,942)
Depreciation	(7,825,005)
Contributions in Aid of Construction	862,160
Allowance for Funds Used During Construction (net of CPI)	937,477
Amortization of Utility Plant Acquisition Adjustment	(1,155,917)
Bad Debt	516,926
Regulatory Asset - Incremental COVID Costs	(392,224)
Pension	0
Other Post Retirement Benefits	0
Charitable Contributiions	924
Other Miscellaneous Items	(14,409)
TOTAL ADJUSTMENTS (PERM AND TIMING)	(11,041,010)
TAXABLE INCOME-STATE	(3,387,671)
BONUS DEPRECIATION ADJ.	(20,212)
TAXABLE INCOME STATE	(3,407,883)
STATE TAXES	(340,448)
TAXABLE INCOME FEDERAL	$ (3,047,223)

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

D. Taxes

TX7. Submit detailed calculations supporting historic and future taxable income before State and Federal Income Taxes where the income tax is subject to allocation due to operations in another state, or due to operation of other taxable utility or nonutility business, or by operating divisions or areas.

A. Aqua Pennsylvania, Inc. operates only in Pennsylvania and does not have State and Federal Income Taxes allocated due to operations in another state, or due to the operation of other taxable utility or nonutility business, or by operating divisions or areas.

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

D. Taxes

TX8. Furnish a breakdown of major items comprising prepaid and deferred income tax charges and other deferred income tax credits and reserves by accounting areas.

A. Aqua Pennsylvania, Inc. does not allocate taxes by accounting areas.

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

D. Taxes

TX9. Explain the reason for the use of cost of removal of any retired plant figures in the Income Tax calculations.

A. In accordance with IRS Code Sec. 280, the cost of removal is expensed for tax purposes.

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

D. Taxes

TX10. State whether all tax savings due to accelerated depreciation on property installed prior to 1970 have been passed through to income. If not, explain.

A. Aqua Pennsylvania, Inc. flows through all tax savings due to accelerates depreciation on property installed prior to 1970 for federal and state income taxes.

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

D. Taxes

TX11. Show any income tax loss/gain carryovers from previous years that may affect historic test year income taxes or future test year Income Taxes. Show loss or gain carryovers by years of origin and amounts remaining by years at the end of the historic test year.

A. Aqua Pennsylvania, Inc. has state and federal NOLs that originated in 2011 and 2012 respectively per the attached schedule. The state NOL is $554,732,697 as of December 31, 2019. The federal NOL is $72,689,690 as of December 31, 2019.

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

Aqua America and Subsidiaries
Analysis of Cash Allocation Settlement
Projected 12/31/2019

	2012	2013	2014	2015	2016	2017	2018	2019
Percentage of 2012 NOL Utilized by Year	17.46%	0.00%	5.30%	16.54%	14.80%	11.38%	13.61%	0.00%

Federal Net Operating Loss
Utilized Percentage 12/31/2019 79.09%

	NOL at 12/31/2012	*Percentage Utilized through 2019*	*Unrecovered Percentage at 12/31/2019*	*Remaining Projected NOL 12/31/2019*
PA Companies	347,574,171	79.09%	20.91%	72,689,690

Aqua Pennsylvania, Inc.
State NOL Carryforwards

	Originated	2014 Utilized	2015 Utililized	2016 Utililized	2017 Utililized	2018 Utililized	2019 Utililized	Remaining
2011	67,418,217	(7,124,958)	(5,000,000)	(5,000,000)	(194,195)	(120,056)	(115,417)	49,863,591
2012	460,915,549							460,915,549
2013	1,721,317							1,721,317
2014	815,546							815,546
2015	0							0
2016	2,452,250							2,452,250
2017	27,501,575							27,501,575
2018	5,024,221							5,024,221
2019	6,438,648							6,438,648
Total NOL Carryforward	**572,287,323**							**554,732,697**

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

D. Taxes

TX12.

Provide a detailed analysis of taxes accrued per books as of the historic and future test year date. Also supply the basis for the accrual and the amount of taxes accrued monthly.

A. Taxes are accrued for each month based on the monthly revenue and expense data as well as budgeted tax adjustments. Please see the attached schedule of taxes accrued per books from April 1, 2020 to March 31, 2021.

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

TAXES ACCRUED PER BOOKS

Period	Current Federal CNI	Current State CNI
April-2020	$ 20,898,876	$ (661,314)
May-2020	20,648,924	(708,792)
June-2020	16,807,957	878,113
July-2020	16,518,525	920,902
August-2020	16,288,228	979,425
September-2020	15,637,925	2,104,753
October-2020	15,441,224	2,146,429
November-2020	15,288,016	2,174,930
December-2020	9,362,731	235,049
January-2021	9,165,170	263,797
February-2021	9,013,411	286,771
March-2021	9,455,326	(240,250)
Total Tax Accrual	$ 174,526,313	$ 8,379,812

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

D. Taxes

TX13. Under Section 1552 of the Internal Revenue Code and Regulations at 1.1552-1 if applicable, a parent company, in filing a consolidated Income Tax return for the group, must choose one of four options by which it must allocate total income tax liability of the group to the participating members to determine each member's tax liability to the Federal government. If this request is not applicable, provide an explanation.

a. State what option has been chosen by the group.

b. Provide, in summary form, the amount of tax liability that has been allocated to each of the participating members in the consolidated Income Tax return.

c. Provide a schedule, in summary form, of contributions, which were determined on the basis of separate tax return calculations, made by each of the participating members to the tax liability indicated in the consolidated group tax return. Provide total amounts of actual payments to the tax depository for the tax year, as computed on the basis of separate returns of members.

d. Provide annual Income Tax return for group, and if Income Tax return shows net operating loss, provide details of amount of net operating loss allocated to the Income Tax returns of each of the members of the consolidated group.

A. a. Each participating member's share of Aqua America. Inc.'s corporate tax liability is determined based on separate tax return calculations. Please see the attached for Aqua America Inc.'s consolidated Federal Income Tax Summary and the calculation of the consolidated tax savings adjustment pursuant to Act 40.

b. n/a

c. n/a

d. n/a

Aqua Pennsylvania, Inc
Consolidated Tax Savings
Loss Companies
2017-2019
Schedule 1

Company	2017	2018	2019
Non-Regulated			
Aqua America, Inc	(10,051,226)	(21,159,293)	(131,153,832)
Aqua Operations	0	0	0
Wastewater Management	(831,505)	(37,398)	0
Aqua Services	0	0	0
Aqua Resources	0	0	0
G&E Septic	(3,645)	0	0
Total Loss	(10,886,376)	(21,196,691)	(131,153,832)
Adjustments			
Discontinued Operations	3,645	0	0
Aqua Wastewater Management	831,505	37,398	0
Loss Allocation	(10,051,226)	(21,159,293)	(131,153,832)
Three Year Average	(54,121,450)		
Three Year Average of Taxable Income of PA Utilities	-17.30%		
Adjustment (zero if no taxable income)	0		
Federal Income Taxes @ 21%	0		

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

D. Taxes

TX14. Provide a copy of the Corporate Federal Tax Returns and supporting schedules for the preceding 3 years and, if applicable, a copy of the calculation workpapers for the company's consolidated tax savings adjustment.

A. The Company will provide this information upon request and forward under a confidentiality agreement.

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

D. Taxes

TX15. Provide a schedule of Federal and Pennsylvania taxes, other than Income Taxes, calculated on the basis of test year per book, pro forma at present rates, and pro forma at proposed rates, to include the following categories:

a. Social Security.

b. Unemployment.

c. Capital Stock.

d. Public Utility Realty.

e. PUC assessment.

f. Other property.

g. Any other appropriate categories.

A. Please refer to Exhibit 1-A, Schedules D-2 through D-2.4 for water and Exhibits 1-B through 1-G, Schedules D-2 through D-2.4 for wastewater.

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

D. Taxes

TX16. Submit a schedule showing a breakdown of the deferred Income Taxes by State and Federal per book, pro forma, existing rates, and under proposed rates.

A. Please refer to Exhibit 1-A, Schedule F-1 for water and Exhibit 1-B through Exhibit 1-G, Schedule F-1 for wastewater.

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

D. Taxes

TX17. With respect to determination of income taxes, Federal and State:

a. Show Income Tax results of the annualizing and normalizing adjustments to the historic test year before any rate increase.

b. Show Income Taxes for the annualized and normalized test year.

c. Show Income Tax effect of the rate increase requested.

d. Show Income Taxes for the normalized and annualized test year after application of the full rate increase.

A. Please refer to Exhibit 1-A, Schedules A-1 and F-2 for water and Exhibit 1-B through Exhibit 1-G, Schedules A-1 and F-2 for wastewater.

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

D. Taxes

TX18. State amount of debt interest utilized for Income Tax calculations, and details of debt interest computations, under each of the following rate case bases:

a. Actual per book test year.

b. Annualized historic test year-end.

c. Proposed future test year-end.

A.

The debt utilized for income tax calculations is the same interest that is accrued on the books. Under the Uniform Capitalization rules, interest must also be capitalized for income tax purposes. Please refer to Exhibit 1-A, Schedules A-1, F-2, and E-1 for water; Exhibit 1-B, Schedules A-1, F-2, and E-1 for Wastewater Base; Exhibit 1-C, Schedules A-1, F-2, and E-1 for Wastewater Limerick; Exhibit 1-D, Schedules A-1, F-2, and E-1 for Wastewater East Bradford; Exhibit 1-E, Schedules A-1, F-2, and E-1 for Wastewater Cheltenham; Exhibit 1-F, Schedules A-1, F-2, and E-1 for Wastewater East Norriton; and Exhibit 1-G, Schedules A-1, F-2, and E-1 for Wastewater New Garden.

AQUA PENNSYLVANIA, INC. & AQUA PENNSYLVANIA WASTEWATER, INC.

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RB6	Measures Or Value
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RB8	Working Capital
RB9	Amortized Exp In Lead/Lag
RB10	Funds Availability
RB11	Materials & Supplies
RB12	Projected Plant Additions
RB13	Plant Balance Projections
RB14	Plant In Service
RB15	Plant In Service
RB16	CIAC

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

E. Rate Base

RB1. Provide a schedule showing the measures of value and the rates of return at the original cost in the current case. All claims made on this exhibit should be cross-referenced to appropriate exhibits.

A. Please refer to Exhibit 1-A, Schedules A-4 and G-1 for water and Exhibits 1-B through1-G, Schedules A-4 and G-1 for wastewater.

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

E. Rate Base

RB2.

If a claim is made for construction work in progress, include, in the form of an exhibit, the summary page from all work orders, amount expended at the end of the historic and future test year and anticipated in-service dates. Indicate if any of the construction work in progress will result in insurance recoveries, reimbursements, or retirements of existing facilities. Describe in exact detail the necessity of each project claimed if not detailed on the summary page from the work order. Include final completion dates and estimated total amounts to be spent on each project. This exhibit should be updated at the conclusion of these proceedings.

A.

The Company is not making a rate base claim for construction work in progress in this filing.

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

E. Rate Base

RB3. If a claim is made for nonrevenue producing construction work in progress, include, in the form of an exhibit, the summary page from all work orders, amount expended at the end of the historic and future test year and anticipated in-service dates. Indicate if any of the construction work in progress will result in insurance recoveries, reimbursements, or retirements of existing facilities. Describe in exact detail the necessity of each project claimed if not detailed on the summary page from the work order. Include a list of items needed to complete each project, such as landscaping and fencing, and estimated total amounts to be spent to complete each project. These exhibits should be updated at the conclusion of these proceedings.

A. The Company's claim does not include any nonrevenue producing for construction work in progress.

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

E. Rate Base

RB4. If a claim is made for plant held for future use, supply the following:

a. A brief description of the plant or land site and its original cost.

b. expected date of use for each item claimed.

c. Explanation as to why it is necessary to acquire each item in advance of its date of use.

d. Date when each item was acquired.

e. Date when each item was placed in the plant held for future use account.

A. The Company is not making a rate base claim for plant held for future use in this filing.

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

E. Rate Base

RB5.

If fuel stocks comprise part of the cash working capital claim, provide an exhibit showing the actual book balances, noting quantity and price for the fuel inventories by type of fuel for the 13 months prior to the end of the historic test year by location, station, etc. Explain the method of determining the claim if other than that described above.

A. Fuel for heating, transportation, and power production is not inventoried, but expensed at the time of purchase. Working capital requirements for these types of fuel are reflected as part of "other" in the lag day calculation shown in Exhibit 1-A, Schedule G-5.2 for water and Exhibits 1-B through 1-G, Schedule G-5.2 for wastewater.

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

E. Rate Base

RB6. Explain in detail by statement or exhibit the appropriateness of claiming any additional items, not previously mentioned, in the measures of value.

A. The Company is not making a rate base claim for any additional items not previously mentioned.

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

E. Rate Base

RB7. Provide schedules and data in support of the following working capital items:

a. Prepayments—list and identify all items.

b. Federal Income Tax accrued or prepaid.

c. Pennsylvania State Income Tax accrued or prepaid.

d. Pennsylvania Capital Stock Tax accrued or prepaid.

e. Pennsylvania Public Utility Realty Tax accrued or prepaid.

f. Payroll taxes accrued or prepaid.

g. Any adjustments related to the above items for ratemaking purposes.

A. Please refer to Exhibit 1-A, Schedule G-5.3 for water and Exhibits 1-B through 1-G, Schedule G-5.3 for wastewater.

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

E. Rate Base

RB8. Supply an exhibit supporting the claim for cash working capital requirement based on the lead-lag method.

a. Pro forma expenses and revenues are to be used in lieu of book data for computing lead-lag days.

A. Please refer to Schedules G-5 through G-5.4 of Exhibit 1-A for water and Schedules G-5 through G-5.4 of Exhibits 1-B through 1-G for wastewater.

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

E. Rate Base

RB9. Indicate if amortized expenses have been removed from the lead-lag study. If so, please provide documentation showing such removal. If not, provide a list of such amortization expenses included.

A. The Company has removed amortized expenses from the lead-lag study. Please see the attached for evidence of removal.

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

REMOVAL OF AMORTIZED EXPENSES FROM LEAD/LAG STUDY

	Exhibit 1-A WATER PRESENT RATES 3/31/2023	Exhibit 1-B WASTEWATER BASE PRESENT RATES 3/31/2023	Exhibit 1-C LIMERICK WW PRESENT RATES 3/31/2023	Exhibit 1-D EAST BRADFORD WW PRESENT RATES 3/31/2023	Exhibit 1-E CHELTENHAM WW PRESENT RATES 3/31/2023	Exhibit 1-F EAST NORRITON WW PRESENT RATES 3/31/2023	Exhibit 1-G NEW GARDEN WW PRESENT RATES 3/31/2023	Exhibit 1 Schedule Reference
Total Operating Expenses	$ 116,492,928	$ 9,874,361	$ 2,055,513	$ 1,115,524	$ 4,575,924	$ 2,283,124	$ 1,848,890	C-2, line 24
Less:								
Uncollectible Accounts	2,574,635	226,590	47,395	11,918	86,420	34,818	34,286	C-2, line 19
Amort. Of Merger Costs	-	-						
Amortization of Rate Case	679,553	25,907	8,768	1,924	15,330	7,677	3,049	C-2, line 20
Amortization of UPAA	214,754	(1,155,917)	-	-	-	-	-	C-2, line 21
Amortization of Tank Painting	-	-	-	-	-	-	-	C-2, line 22
Amortization Other	-	-	-	-	-	-	-	C-2, line 23
	3,468,942	(903,420)	56,164	13,841	101,749	42,496	37,334	
	$ 113,023,985	$ 10,777,781	$ 1,999,350	$ 1,101,683	$ 4,474,175	$ 2,240,629	$ 1,811,556	G-5.2, line 12

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

E. Rate Base

RB10. Identify the funds availability arrangements or terms which the company has with its banks with respect to deposits of customer checks. For example, does the company have same day or next day access to funds deposited?

A. Funds availability from customer check deposits depends on several factors including: the day and time of deposit, the drawee endpoint, and the bank of deposit's ledger cutoff time and availability schedule. The Company utilizes a retail lockbox site for processing the majority of customer remittances, which generally results in an availability between 0 to 2 days. Typically, funds from out-of-state checks are available 2 days after deposit, while funds from checks drawn on local banks are available 0 and 1 day depending upon when they are processed by the lockbox.

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

E. Rate Base

RB11. In reference to materials and supplies:

a. What method of inventory valuation was used to develop the claim for materials and supplies?

b. Does the utility use a material and supply model to calculate needed material and supply levels?

c. If so, provide the model. Supply an illustrative example of how the monthly balances are derived.

d. Provide the actual monthly value for the inventory of materials and supplies for the past 12 months. Supply as of the end of the historic test year, a 13-month average, by month, for the material and supply account.

e. Provide the monthly level of materials and supplies for 3 years prior to the conclusion of the historic test year.

A. a. The Company's claim for materials and supplies is based on recording inventories at cost, not in excess of market value. Cost is determined using the first-in, first-out method.

b. The Company does not use a material and supply model to calculate needed material and supply levels.

c. The Company does not use a material and supply model.

d. Please refer to Exhibit 1-A, Schedule G-4 for water and Exhibits 1-B through 1-G, Schedule G-4 for wastewater.

e. Please see the attached.

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

MATERIALS AND SUPPLIES - ACCOUNT 151000

	FOR THE TWELVE MONTHS ENDED 3/31/2019	FOR THE TWELVE MONTHS ENDED 3/31/2020	FOR THE TWELVE MONTHS ENDED 3/31/2021
April	$7,655,867	$8,171,482	$7,996,802
May	$7,736,018	$8,444,498	$7,589,392
June	$7,892,849	$7,105,029	$7,664,437
July	$8,129,339	$7,414,335	$8,047,562
August	$7,899,695	$8,688,243	$7,975,340
September	$8,035,927	$7,723,817	$7,981,194
October	$8,276,848	$8,387,711	$7,362,605
November	$8,570,226	$8,866,666	$6,945,331
December	$7,689,637	$7,924,584	$6,695,112
January	$8,125,492	$7,692,798	$7,656,146
February	$8,218,052	$8,138,545	$7,705,033
March	$7,522,137	$7,668,104	$8,452,883

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

E. Rate Base

RB12. For each nonblanket or projected plant addition to cost the greater of $100,000 or 0.5% of current rate base, included in the future test year, please provide:

a. Description of the project.

b. Original budgeted cost broken down by allowance for funds used during construction (AFUDC) and non-AFUDC components.

c. Current budgeted cost broken down by AFUDC and non-AFUDC components.

d. Reason for change in budgeted cost.

e. Original estimated date of completion and in service.

f. Current estimated date of completion and in service.

g. Reason for change in completion date.

h. Anticipated retirement related to the plant addition.

i. Starting date of project.

j. Amount expended to date.

k. Percent of project currently complete.

l. The depreciation rate applicable.

m. Identify which projects are due to a Pennsylvania Department of Environmental Protection (PA-DEP) or Federal Environmental Protection Agency (EPA) requirement.

A.

The Company has no water projects that meet this threshold. Please refer to the testimony of Todd Duerr for wastewater projects that meet the above threshold requested.

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

E. Rate Base

RB13. Explain how the future test year plant balances were projected and provide supporting workpapers and documentation.

A. This rate filing is based on a fully projected future test year. The Company's future test year and fully projected future test year plant balances were projected using the 3/31/2021 actual plant balances and the addition of the 3/31/2021 CWIP balance, budgeted capital expenditures anticipated to be in-service for the periods of 4/1/2021-3/31/2022 for the future test year and 4/1/2022-3/31/2023 for the fully projected future test year, and projected retirements. Please refer to the direct testimony of John J. Spanos and the accompanying Exhibit 6-A for water supporting workpapers and documentation and Exhibit 6-B for wastewater supporting workpapers and documentation.

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

E. Rate Base

RB14. Are all of the assets used in the plant-in-service claim used exclusively by the water or wastewater utility? If not, provide the estimated percentage that each shared asset is used by other entities.

A.

All of the water assets used in the plant-in-service claim are used exclusively by the water utility except for the corporate headquarters located at 762 Lancaster Avenue, Bryn Mawr, PA 19010, whereby 20% is used by corporate affiliates of Aqua America. All of the wastewater assets used in the plant-in-service claim are used exclusively by the wastewater utility.

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

E. Rate Base

RB15. Is all plant included in rate base currently being used in providing water or wastewater service? If not, provide a schedule which presents those plant items which are not, and indicate the corresponding amounts and account numbers. Further, provide a detailed narrative explaining the reason why such plant is not being used and the anticipated future disposition of the plant.

A. All plant included in the Company's rate base claim is currently used and useful or will be by the end of the fully projected future test year of March 31, 2023.

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

E. Rate Base

RB16. Provide all workpapers and supporting documentation showing the derivation of the projected balances of contributions in aid of construction, customer advances for construction and company service line and customer deposits for the future test year.

A. The Company's claim does not include any projects to be funded by contributions in aid of construction or customer advances for construction. Any increase in CAC or CIAC would trigger a corresponding and offsetting adjustment in plant in service. Please refer to Schedules G-1 and G-6 of Exhibit 1-A for water and Schedules G-1 and G-6 of Exhibits 1-B through 1-G for wastewater.

AQUA PENNSYLVANIA, INC. & AQUA PENNSYLVANIA WASTEWATER, INC.

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F. DEPRECIATION

MFR	Description
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DP2	Depreciation Charts
DP3	Depreciation Account Balance
DP4	Depreciation Reserve
DP5	Survivor Curves
DP6	Salvage

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

F. Depreciation

DP1. Provide a description of the depreciation methods used to calculate annual depreciation amounts and depreciation reserves, together with a discussion of the factors which were considered in arriving at estimates of service life and dispersion by account. Supply a comprehensive statement of any changes made in method of depreciation. Provide dates of all field inspections and facilities visited.

A. Please see the attached.

Aqua Pennsylvania, Inc.
Data Requirements of the Pennsylvania Public Utility Commission
Depreciation Study

FR VI.1

Aqua Pennsylvania, Inc.
VI. Depreciation

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

Answer:

The depreciation methods utilized in calculating annual and accrued depreciation are discussed in Exhibit No. 6-A, Part II in Part IV. Calculation of Annual and Accrued Depreciation, and in Exhibit No. 6-B, Part II in Part IV. Calculation of Annual and Accrued Depreciation. The same depreciation methods are discussed in Exhibit No. 6-C, Part II, Exhibit No. 6-D, Part II, Exhibit No. 6-E, Part II, Exhibit No. 6-F, Part II and Exhibit No. 6-G, Part II.

Field trips and facilities visited for Aqua Pennsylvania, Inc. are presented in Exhibit No. 6-A, Part II in Part III. Service Life Considerations, and in Exhibit No. 6-B, Part II in Part III. Service Life Considerations.

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

F. Depreciation

DP2. Set forth, in exhibit form, charts depicting the original and estimated survivor curves and a tabular presentation of the original life table plotted on the chart for each account where the retirement rate method of analysis is utilized.

A. Please see the attached.

Aqua Pennsylvania, Inc.
Data Requirements of the Pennsylvania Public Utility Commission
Depreciation Study

FR VI.2

Aqua Pennsylvania, Inc.
VI. Depreciation

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

Answer:

Charts depicting the original and estimated survivor curves and a tabular presentation of the original life table plotted on the chart for each account where the retirement rate method of analysis is utilized is presented in Exhibit No. 6-A, Part II in Part VI. Service Life Statistics, and in Exhibit No. 6-B, Part II in Part VI. Service Life Statistics. The same life analysis in Exhibit No. 6-B, Part II is included in Exhibit, No. 6-C, Exhibit No. 6-D, Exhibit No. 6-E, Exhibit No. 6-F and Exhibit No. 6-G.

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

F. Depreciation

DP3. Provide the surviving original cost at historic test year-end by vintage by account and include applicable depreciation reserves and accruals. These calculations should be provided for plant in service as well as other categories of plant, including contributions in aid of construction and customers' advances for construction.

A. Please see the attached.

Aqua Pennsylvania, Inc.
Data Requirements of the Pennsylvania Public Utility Commission
Depreciation Study

FR VI.3

Aqua Pennsylvania, Inc.
VI. Depreciation

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

Answer:

The surviving original cost at the end of the historical year March 31, 2021 by vintage by account and the applicable depreciation reserve for utility plant are presented in Exhibit No. 6-A, Part I beginning on page II-6, in Exhibit No. 6-B, Part I beginning on page II-5, in Exhibit No. 6-C, Part I beginning on page II-4, in Exhibit No. 6-D, Part I beginning on page II-4, in Exhibit No. 6-E, Part I beginning on page II-4, in Exhibit No. 6-F, Part I beginning on page II-4, and in Exhibit No. 6-G, Part I beginning on page II-4.

The surviving original cost at test year end March 31, 2022, by vintage by account and the applicable depreciation reserve for utility plant are presented in Exhibit No. 6-A, Part II beginning on page VII-6, in Exhibit No. 6-B, Part II beginning on page VII-5, in Exhibit No. 6-C, Part II beginning on page VII-4, in Exhibit No. 6-D, Part II beginning on page VII-4, in Exhibit No. 6-E, Part II beginning on page VII-4, in Exhibit No. 6-F, Part II beginning on page VII-4, and in Exhibit No. 6-G, Part II beginning on page VII-4,

The surviving original cost at test year end March 31, 2023, by vintage by account and the applicable depreciation reserve for utility plant are presented in Exhibit No. 6-A, Part III beginning on page II-6, and in Exhibit No. 6-B, Part III beginning on page II-5, in Exhibit No. 6-C, Part III beginning on page II-4, in Exhibit No. 6-D, Part III beginning on page II-4, in Exhibit No. 6-E, Part III beginning on page II-4, in Exhibit No. 6-F, Part III beginning on page II-4, and in Exhibit No. 6-G, Part III beginning on page II-4.

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

F. Depreciation

DP4. Provide a comparison of the calculated depreciation reserve used for ratemaking purposes v. the book reserve by account at the end of the test year, if they differ.

A. Please see the attached.

Aqua Pennsylvania, Inc.
Data Requirements of the Pennsylvania Public Utility Commission
Depreciation Study

FR VI.4

Aqua Pennsylvania, Inc.
VI. Depreciation

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

Answer:

A comparison of the calculated depreciation reserve v. book reserve by account as of March 31, 2021, at March 31, 2022 and at March 31, 2023, are attached as pages FR VI.4 (2) through (28) for both water assets and each wastewater system.

AQUA PENNSYLVANIA, INC.

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

	DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
	(1)	(2)	(3)
WATER PLANT			
304.2	POWER AND PUMPING STRUCTURES	16,054,917	17,151,372
304.3	PURIFICATION BUILDINGS	64,261,173	61,279,228
304.61	OFFICE BUILDINGS	18,535,500	22,853,271
304.62	STORES, SHOP AND GARAGE BUILDINGS	4,421,331	4,941,911
304.63	MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	11,673,707	13,190,866
305	COLLECTING AND IMPOUNDING RESERVOIRS	15,696,517	12,476,260
306	LAKE, RIVER AND OTHER INTAKES	7,217,944	7,750,573
307	WELLS AND SPRINGS	18,289,552	19,042,535
310.4	OTHER POWER PRODUCTION EQUIPMENT	10,456,679	9,948,372
311	ELECTRIC PUMPING EQUIPMENT	40,942,686	41,030,283
320	PURIFICATION SYSTEM		
	STRUCTURES	42,097,087	44,700,317
	EQUIPMENT	32,077,246	34,496,777
	COMPUTERS	6,747,002	6,747,002
	PAINTING	198,512	236,877
	FILTER MEDIA	2,976,179	3,115,447
	TOTAL ACCOUNT 320	84,096,026	89,296,420
330	DISTRIBUTION RESERVOIRS AND STANDPIPES	67,393,566	65,603,383
331	MAINS AND ACCESSORIES		
	CAST IRON MAINS - 4 INCH AND UNDER	9,468,504	7,103,389
	CAST IRON MAINS - 6, 8 AND 10 INCH	277,327,306	208,054,381
	CAST IRON MAINS - 12 INCH AND OVER	93,654,521	70,260,782
	STEEL MAINS	2,508,940	1,882,238
	LOCK JOINT MAINS	3,727,915	2,796,728
	VALVES	11,957,301	8,970,515
	SPECIAL CONSTRUCTION	9,719,066	7,291,364
	CEMENT WROUGHT IRON MAINS	37,210	27,915
	COPPER MAINS	204,811	153,652
	ASBESTOS CEMENT MAINS	3,448,014	2,586,743
	PLASTIC	9,212,353	6,911,221
	MAIN CLEANING AND LINING	40,116,857	30,096,163
	TOTAL ACCOUNT 331	461,382,798	346,135,091
333	SERVICES	101,303,898	103,774,350
334	METERS		
	REMOTE	63,855,779	82,015,751
	ERTS	31,229,913	39,268,235
	TOTAL ACCOUNT 334	95,085,692	121,283,986
335	FIRE HYDRANTS	22,846,386	21,653,307
336	BACKFLOW PREVENTION DEVICES	62,148	55,091
340	OFFICE FURNITURE AND EQUIPMENT	40,165,065	34,490,018
341	TRANSPORTATION EQUIPMENT		
	VEHICLES	12,129,625	15,318,040
	OTHER	856,579	678,063
	TOTAL ACCOUNT 341	12,986,204	15,996,102
342	STORES EQUIPMENT	940,354	946,433
343.1	SHOP EQUIPMENT	796,082	798,493
343.2	TOOLS AND WORK EQUIPMENT - GENERAL EQUIPMENT	7,925,865	7,916,339
344	LABORATORY EQUIPMENT	2,849,440	3,379,033
346	COMMUNICATION EQUIPMENT	12,494,718	11,070,628
347	MISCELLANEOUS EQUIPMENT	1,442,892	1,427,521
348	OTHER TANGIBLE PLANT	15,404	14,575
TOTAL WATER PLANT IN SERVICE		**1,119,336,544**	**1,033,505,442**

AQUA PENNSYLVANIA, INC.

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

	DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
	(1)	(2)	(3)
	CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION		
304.2	POWER AND PUMPING STRUCTURES	252,186	307,653
304.3	PURIFICATION BUILDINGS	36,953	25,688
304.63	MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	22,521	20,832
307	WELLS AND SPRINGS	782,398	871,498
310.2	POWER GENERATION EQUIPMENT	383,250	666,319
311	ELECTRIC PUMPING EQUIPMENT	989,916	979,629
320	PURIFICATION SYSTEM - EQUIPMENT	32,969	41,435
330	DISTRIBUTION RESERVOIRS AND STANDPIPES	943,917	1,287,011
331	MAINS AND ACCESSORIES		
	CAST IRON MAINS - 4 INCH AND UNDER	61,797	58,858
	CAST IRON MAINS - 6, 8 AND 10 INCH	34,977,946	33,314,687
	CAST IRON MAINS - 12 INCH AND OVER	1,872,560	1,783,517
	VALVES	345,939	329,489
	ASBESTOS CEMENT MAINS	3,146,406	2,996,789
	PLASTIC	1,374,466	1,309,108
	TOTAL ACCOUNT 331	41,779,114	39,792,448
333	SERVICES	2,148,216	2,434,973
334	METERS - CONVENTIONAL	74,058	74,497
335	FIRE HYDRANTS	2,510,056	2,810,097
343.2	TOOLS AND WORK EQUIPMENT - GENERAL EQUIPMENT	84	84
344.2	LABORATORY EQUIPMENT - ELECTRONIC	1,297	1,662
	TOTAL CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION	**49,956,935**	**49,313,824**
	TOTAL DEPRECIABLE WATER PLANT IN SERVICE	**1,069,379,609**	**984,191,618**

AQUA PENNSYLVANIA, INC.

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

	DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
	(1)	(2)	(3)
WATER PLANT			
304.2	POWER AND PUMPING STRUCTURES	17,496,069	18,602,039
304.3	PURIFICATION BUILDINGS	69,305,084	66,406,096
304.61	OFFICE BUILDINGS	20,053,332	23,339,709
304.62	STORES, SHOP AND GARAGE BUILDINGS	4,606,482	5,097,898
304.63	MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	12,731,821	14,252,255
305	COLLECTING AND IMPOUNDING RESERVOIRS	15,811,577	12,398,172
306	LAKE, RIVER AND OTHER INTAKES	7,859,338	8,250,898
307	WELLS AND SPRINGS	18,543,186	18,717,715
310.4	OTHER POWER PRODUCTION EQUIPMENT	11,923,889	11,496,004
311	ELECTRIC PUMPING EQUIPMENT	42,738,407	42,912,884
320	PURIFICATION SYSTEM		
	STRUCTURES	44,135,056	45,566,689
	EQUIPMENT	34,706,866	36,022,067
	COMPUTERS	6,747,002	6,747,002
	PAINTING	210,445	231,604
	FILTER MEDIA	3,002,911	3,115,447
	TOTAL ACCOUNT 320	88,802,280	91,682,809
330	DISTRIBUTION RESERVOIRS AND STANDPIPES	72,772,491	71,147,907
331	MAINS AND ACCESSORIES		
	CAST IRON MAINS - 4 INCH AND UNDER	10,181,221	7,787,486
	CAST IRON MAINS - 6, 8 AND 10 INCH	300,403,493	229,774,799
	CAST IRON MAINS - 12 INCH AND OVER	100,071,482	76,543,399
	STEEL MAINS	2,561,851	1,959,527
	LOCK JOINT MAINS	3,784,394	2,894,635
	VALVES	12,805,671	9,794,894
	SPECIAL CONSTRUCTION	10,161,254	7,772,214
	CEMENT WROUGHT IRON MAINS	38,130	29,165
	COPPER MAINS	215,720	165,001
	ASBESTOS CEMENT MAINS	3,540,356	2,707,973
	PLASTIC	9,930,457	7,595,680
	MAIN CLEANING AND LINING	42,493,863	32,503,014
	TOTAL ACCOUNT 331	496,187,892	379,527,787
333	SERVICES	108,475,208	110,990,192
334	METERS		
	REMOTE	66,799,390	83,017,750
	ERTS	32,795,545	39,535,853
	TOTAL ACCOUNT 334	99,594,935	122,553,603
335	FIRE HYDRANTS	24,435,933	23,271,452
336	BACKFLOW PREVENTION DEVICES	71,360	65,443
340	OFFICE FURNITURE AND EQUIPMENT	40,764,595	34,885,909
341	TRANSPORTATION EQUIPMENT		
	VEHICLES	13,836,731	16,528,479
	OTHER	911,788	729,544
	TOTAL ACCOUNT 341	14,748,519	17,258,023
342	STORES EQUIPMENT	1,118,270	1,123,584
343.1	SHOP EQUIPMENT	836,961	860,519
343.2	TOOLS AND WORK EQUIPMENT - GENERAL EQUIPMENT	8,692,398	8,676,595
344	LABORATORY EQUIPMENT	3,003,623	3,499,997
346	COMMUNICATION EQUIPMENT	14,239,539	12,814,014
347	MISCELLANEOUS EQUIPMENT	1,534,625	1,519,456
348	OTHER TANGIBLE PLANT	16,984	16,155
TOTAL WATER PLANT IN SERVICE		**1,196,364,798**	**1,101,367,115**

AQUA PENNSYLVANIA, INC.

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

	DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
	(1)	(2)	(3)
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION			
304.2	POWER AND PUMPING STRUCTURES	257,578	312,565
304.3	PURIFICATION BUILDINGS	38,012	27,742
304.63	MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	27,007	25,847
307	WELLS AND SPRINGS	836,567	929,160
310.2	POWER GENERATION EQUIPMENT	418,200	699,019
311	ELECTRIC PUMPING EQUIPMENT	1,031,234	1,032,117
320	PURIFICATION SYSTEM - EQUIPMENT	33,386	41,696
330	DISTRIBUTION RESERVOIRS AND STANDPIPES	984,798	1,326,155
331	MAINS AND ACCESSORIES		
	CAST IRON MAINS - 4 INCH AND UNDER	74,514	71,553
	CAST IRON MAINS - 6, 8 AND 10 INCH	36,984,648	35,515,120
	CAST IRON MAINS - 12 INCH AND OVER	2,068,489	1,986,301
	VALVES	418,650	402,016
	ASBESTOS CEMENT MAINS	3,195,445	3,068,479
	PLASTIC	1,535,540	1,474,527
	TOTAL ACCOUNT 331	44,277,286	42,517,996
333	SERVICES	2,433,704	2,719,916
334	METERS - CONVENTIONAL	74,352	74,838
335	FIRE HYDRANTS	2,747,422	3,046,967
343.2	TOOLS AND WORK EQUIPMENT - GENERAL EQUIPMENT	84	84
344.2	LABORATORY EQUIPMENT - ELECTRONIC	1,326	1,662
TOTAL CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION		**53,160,956**	**52,755,764**
TOTAL DEPRECIABLE WATER PLANT IN SERVICE		**1,143,203,842**	**1,048,611,351**

AQUA PENNSYLVANIA, INC.

COMPARISON OF CALCULATED ACCRUED DEPRECIATION AND BOOK RESERVE AS OF MARCH 31, 2023

	DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
	(1)	(2)	(3)
WATER PLANT			
304.2	POWER AND PUMPING STRUCTURES	19,041,869	20,181,571
304.3	PURIFICATION BUILDINGS	75,121,950	72,374,246
304.61	OFFICE BUILDINGS	22,585,550	25,692,969
304.62	STORES, SHOP AND GARAGE BUILDINGS	4,762,411	5,164,844
304.63	MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	13,816,150	15,233,639
305	COLLECTING AND IMPOUNDING RESERVOIRS	15,423,242	10,610,193
306	LAKE, RIVER AND OTHER INTAKES	8,599,260	9,003,845
307	WELLS AND SPRINGS	19,027,402	18,610,156
310.4	OTHER POWER PRODUCTION EQUIPMENT	13,582,385	13,285,674
311	ELECTRIC PUMPING EQUIPMENT	44,818,950	45,224,007
320	PURIFICATION SYSTEM		
	STRUCTURES	47,785,598	48,402,854
	EQUIPMENT	37,383,299	37,896,799
	COMPUTERS	6,747,002	6,747,002
	PAINTING	222,378	231,217
	FILTER MEDIA	3,025,790	3,115,447
	TOTAL ACCOUNT 320	95,164,067	96,393,319
330	DISTRIBUTION RESERVOIRS AND STANDPIPES	78,576,085	77,364,408
331	MAINS AND ACCESSORIES		
	CAST IRON MAINS - 4 INCH AND UNDER	10,967,293	8,566,035
	CAST IRON MAINS - 6, 8 AND 10 INCH	326,178,502	254,762,638
	CAST IRON MAINS - 12 INCH AND OVER	106,579,498	83,244,217
	STEEL MAINS	2,620,180	2,046,499
	LOCK JOINT MAINS	3,830,316	2,991,679
	VALVES	13,708,254	10,706,871
	SPECIAL CONSTRUCTION	10,570,614	8,256,208
	CEMENT WROUGHT IRON MAINS	39,112	30,549
	COPPER MAINS	226,393	176,825
	ASBESTOS CEMENT MAINS	3,628,139	2,833,768
	PLASTIC	10,735,823	8,385,245
	MAIN CLEANING AND LINING	45,101,107	35,226,346
	TOTAL ACCOUNT 331	534,185,231	417,226,880
333	SERVICES	116,032,806	118,667,178
334	METERS		
	REMOTE	70,371,290	85,165,393
	ERTS	34,561,871	40,518,872
	TOTAL ACCOUNT 334	104,933,161	125,684,265
335	FIRE HYDRANTS	26,091,473	24,970,168
336	BACKFLOW PREVENTION DEVICES	80,315	75,405
340	OFFICE FURNITURE AND EQUIPMENT	49,170,833	43,375,823
341	TRANSPORTATION EQUIPMENT		
	VEHICLES	15,784,928	18,265,687
	OTHER	910,690	694,367
	TOTAL ACCOUNT 341	16,695,618	18,960,054
342	STORES EQUIPMENT	1,311,222	1,316,930
343.1	SHOP EQUIPMENT	883,361	921,651
343.2	TOOLS AND WORK EQUIPMENT - GENERAL EQUIPMENT	8,682,406	8,686,880
344	LABORATORY EQUIPMENT	3,108,583	3,559,324
346	COMMUNICATION EQUIPMENT	15,293,671	13,433,698
347	MISCELLANEOUS EQUIPMENT	1,629,290	1,614,147
348	OTHER TANGIBLE PLANT	18,564	17,735
TOTAL WATER PLANT IN SERVICE		**1,288,635,855**	**1,187,649,009**

AQUA PENNSYLVANIA, INC.

COMPARISON OF CALCULATED ACCRUED DEPRECIATION AND BOOK RESERVE AS OF MARCH 31, 2023

	DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
	(1)	(2)	(3)
	CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION		
304.2	POWER AND PUMPING STRUCTURES	264,104	317,354
304.3	PURIFICATION BUILDINGS	39,016	29,740
304.63	MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	31,897	32,382
307	WELLS AND SPRINGS	847,377	988,448
310.2	POWER GENERATION EQUIPMENT	453,150	730,819
311	ELECTRIC PUMPING EQUIPMENT	1,072,203	1,083,330
320	PURIFICATION SYSTEM - EQUIPMENT	33,984	41,947
330	DISTRIBUTION RESERVOIRS AND STANDPIPES	1,025,397	1,364,714
331	MAINS AND ACCESSORIES		
	CAST IRON MAINS - 4 INCH AND UNDER	87,659	84,756
	CAST IRON MAINS - 6, 8 AND 10 INCH	38,994,556	37,702,997
	CAST IRON MAINS - 12 INCH AND OVER	2,268,781	2,193,636
	VALVES	491,517	475,237
	ASBESTOS CEMENT MAINS	3,240,439	3,133,111
	PLASTIC	1,695,535	1,639,376
	TOTAL ACCOUNT 331	46,778,487	45,229,113
333	SERVICES	2,723,638	3,005,686
334	METERS - CONVENTIONAL	74,607	74,951
335	FIRE HYDRANTS	2,978,395	3,283,420
343.2	TOOLS AND WORK EQUIPMENT - GENERAL EQUIPMENT	84	84
344.2	LABORATORY EQUIPMENT - ELECTRONIC	1,358	1,662
	TOTAL CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION	**56,323,697**	**56,183,650**
	TOTAL DEPRECIABLE WATER PLANT IN SERVICE	**1,232,312,158**	**1,131,465,359**

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

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

	DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK DEPRECIATION RESERVE
	(1)	(2)	(3)
WASTEWATER PLANT			
354.00	STRUCTURES AND IMPROVEMENTS		
	COLLECTION	1,783,227	2,337,626
	PUMPING	1,198,897	1,309,160
	TREATMENT AND DISPOSAL	8,384,702	6,300,734
	RECLAIMED WATER TREATMENT	9,874	13,035
	GENERAL	264,304	293,822
	TOTAL ACCOUNT 354	11,641,004	10,254,377
355.00	POWER GENERATING EQUIPMENT		
	COLLECTION	44,294	32,585
	PUMPING	228,278	193,216
	TREATMENT AND DISPOSAL	576,480	507,705
	TOTAL ACCOUNT 355	849,052	733,506
360.00	COLLECTION MAINS - FORCE	6,877,816	6,076,455
361.00	COLLECTION MAINS - GRAVITY	7,590,381	6,308,137
362.00	SPECIAL COLLECTING STRUCTURES	7,163	4,583
363.00	SERVICES	3,258,885	3,756,712
364.00	METERS	142,011	102,861
370.30	RECEIVING WELLS	287,942	288,717
371.30	PUMPING EQUIPMENT		
	PUMPING	4,704,386	5,460,713
	RECLAIMED WATER TREATMENT	131,314	123,319
	TOTAL ACCOUNT 371	4,835,700	5,584,032
380.00	TREATMENT AND DISPOSAL EQUIPMENT	8,770,309	10,257,386
381.00	PLANT SEWERS		
	TREATMENT AND DISPOSAL	40,722	32,332
	RECLAIMED WATER TREATMENT	2,072	1,436
	TOTAL ACCOUNT 381	42,794	33,768
382.00	OUTFALL LINES	31,615	29,933
389.00	OTHER PLANT AND MISCELLANEOUS EQUIPMENT		
	COLLECTION	420,878	351,119
	PUMPING	33,691	31,238
	TREATMENT AND DISPOSAL	6,039	7,691
	TOTAL ACCOUNT 389	460,608	390,048
390.00	OFFICE FURNITURE AND EQUIPMENT		
	FURNITURE	6,421	13,433
	OFFICE EQUIPMENT	115,971	67,661
	COMPUTER HARDWARE	262,929	225,527
	COMPUTER SOFTWARE - 10 YEARS	138,487	140,013
	COMPUTER SOFTWARE - 15 YEARS	84,236	133,178
	TOTAL ACCOUNT 390	608,044	579,812
391.00	TRANSPORTATION EQUIPMENT	227,867	553,522
392.00	STORES EQUIPMENT	6,514	6,221
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	98,926	41,408
394.00	LABORATORY EQUIPMENT	194,118	220,653
395.00	POWER OPERATED EQUIPMENT	115,035	119,214

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

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

	DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK DEPRECIATION RESERVE
	(1)	(2)	(3)
396.00	COMMUNICATION EQUIPMENT		
	GENERAL	200,117	157,790
	SCADA	388,626	297,389
	TOTAL ACCOUNT 396	588,743	455,179
397.00	MISCELLANEOUS EQUIPMENT	10,843	15,414
TOTAL WASTEWATER PLANT IN SERVICE		**46,645,370**	**45,811,938**
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION			
354.00	STRUCTURES AND IMPROVEMENTS		
	COLLECTION	303,648	494,759
	PUMPING	199,066	203,309
	TREATMENT AND DISPOSAL	2,859,893	2,329,588
	GENERAL	10,511	9,614
	TOTAL ACCOUNT 354	3,373,118	3,037,269
360.00	COLLECTION MAINS - FORCE	1,946,133	1,707,009
361.00	COLLECTION MAINS - GRAVITY	1,160,712	948,587
363.00	SERVICES	383,697	581,629
371.30	PUMPING EQUIPMENT - PUMPING	147,370	126,681
380.00	TREATMENT AND DISPOSAL EQUIPMENT	789,235	910,588
381.40	PLANT SEWERS - TREATMENT AND DISPOSAL	1,304	1,317
382.00	OUTFALL LINES	1,371	1,331
389.20	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - COLLECTION	7,224	7,156
390.10	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	275	275
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	4,449	4,449
394.00	LABORATORY EQUIPMENT	1,362	1,363
396.70	COMMUNICATION EQUIPMENT - SCADA	1,136	268
TOTAL CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION		**7,817,386**	**7,327,921**
TOTAL DEPRECIABLE WASTEWATER PLANT IN SERVICE		**38,827,984**	**38,484,017**

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

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

	DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK DEPRECIATION RESERVE
	(1)	(2)	(3)
WASTEWATER PLANT			
354.00	STRUCTURES AND IMPROVEMENTS		
	COLLECTION	2,363,241	2,911,686
	PUMPING	1,322,570	1,408,690
	TREATMENT AND DISPOSAL	9,087,856	7,095,740
	RECLAIMED WATER TREATMENT	10,512	13,660
	GENERAL	273,936	302,894
	TOTAL ACCOUNT 354	13,058,115	11,732,670
355.00	POWER GENERATING EQUIPMENT		
	COLLECTION	47,353	37,294
	PUMPING	245,714	219,233
	TREATMENT AND DISPOSAL	723,528	673,104
	TOTAL ACCOUNT 355	1,016,595	929,631
360.00	COLLECTION MAINS - FORCE	6,777,746	5,556,492
361.00	COLLECTION MAINS - GRAVITY	8,190,079	6,904,947
362.00	SPECIAL COLLECTING STRUCTURES	7,381	5,031
363.00	SERVICES	3,421,085	3,900,996
364.00	METERS	162,277	122,414
370.30	RECEIVING WELLS	298,704	302,460
371.30	PUMPING EQUIPMENT		
	PUMPING	5,163,821	5,941,041
	RECLAIMED WATER TREATMENT	125,580	116,306
	TOTAL ACCOUNT 371	5,289,401	6,057,347
380.00	TREATMENT AND DISPOSAL EQUIPMENT	10,138,872	11,050,972
381.00	PLANT SEWERS		
	TREATMENT AND DISPOSAL	43,379	36,126
	RECLAIMED WATER TREATMENT	2,212	1,635
	TOTAL ACCOUNT 381	45,591	37,761
382.00	OUTFALL LINES	32,676	31,505
389.00	OTHER PLANT AND MISCELLANEOUS EQUIPMENT		
	COLLECTION	441,071	394,306
	PUMPING	36,488	35,099
	TREATMENT AND DISPOSAL	6,453	8,060
	TOTAL ACCOUNT 389	484,012	437,466
390.00	OFFICE FURNITURE AND EQUIPMENT		
	FURNITURE	8,591	15,478
	OFFICE EQUIPMENT	140,619	92,172
	COMPUTER HARDWARE	300,542	247,824
	COMPUTER SOFTWARE - 10 YEARS	194,973	193,369
	COMPUTER SOFTWARE - 15 YEARS	116,800	163,954
	TOTAL ACCOUNT 390	761,525	712,797
391.00	TRANSPORTATION EQUIPMENT	321,673	612,338
392.00	STORES EQUIPMENT	6,991	6,699
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	133,514	73,734
394.00	LABORATORY EQUIPMENT	225,853	252,292
395.00	POWER OPERATED EQUIPMENT	119,139	126,683

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

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

	DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK DEPRECIATION RESERVE
	(1)	(2)	(3)
396.00	COMMUNICATION EQUIPMENT		
	GENERAL	266,170	228,589
	SCADA	640,575	545,608
	TOTAL ACCOUNT 396	906,745	774,197
397.00	MISCELLANEOUS EQUIPMENT	12,079	16,652
TOTAL WASTEWATER PLANT IN SERVICE		**51,410,053**	**49,645,082**
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION			
354.00	STRUCTURES AND IMPROVEMENTS		
	COLLECTION	309,695	518,622
	PUMPING	206,002	232,501
	TREATMENT AND DISPOSAL	2,888,394	2,492,388
	GENERAL	10,582	9,952
	TOTAL ACCOUNT 354	3,414,673	3,253,463
360.00	COLLECTION MAINS - FORCE	2,006,524	1,879,370
361.00	COLLECTION MAINS - GRAVITY	1,176,755	1,018,381
363.00	SERVICES	389,804	600,553
371.30	PUMPING EQUIPMENT - PUMPING	154,567	158,360
380.00	TREATMENT AND DISPOSAL EQUIPMENT	804,675	946,933
381.40	PLANT SEWERS - TREATMENT AND DISPOSAL	1,311	1,342
382.00	OUTFALL LINES	1,371	1,366
389.20	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - COLLECTION	7,368	7,851
390.10	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	275	275
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	4,449	4,449
394.00	LABORATORY EQUIPMENT	1,362	1,363
396.70	COMMUNICATION EQUIPMENT - SCADA	1,416	1,483
TOTAL CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION		**7,964,550**	**7,875,191**
TOTAL DEPRECIABLE WASTEWATER PLANT IN SERVICE		**43,445,503**	**41,769,891**

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF MARCH 31, 2023

	DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK DEPRECIATION RESERVE
	(1)	(2)	(3)
WASTEWATER PLANT			
354.00	STRUCTURES AND IMPROVEMENTS		
	COLLECTION	2,949,970	3,523,645
	PUMPING	1,454,890	1,535,817
	TREATMENT AND DISPOSAL	9,866,103	8,106,770
	RECLAIMED WATER TREATMENT	11,149	14,283
	GENERAL	283,683	312,607
	TOTAL ACCOUNT 354	14,565,795	13,493,123
355.00	POWER GENERATING EQUIPMENT		
	COLLECTION	50,291	41,865
	PUMPING	262,592	244,701
	TREATMENT AND DISPOSAL	870,986	841,557
	TOTAL ACCOUNT 355	1,183,869	1,128,124
360.00	COLLECTION MAINS - FORCE	7,117,465	5,904,417
361.00	COLLECTION MAINS - GRAVITY	8,747,538	7,355,355
362.00	SPECIAL COLLECTING STRUCTURES	7,593	5,467
363.00	SERVICES	3,593,324	4,056,089
364.00	METERS	186,852	148,153
370.30	RECEIVING WELLS	309,983	315,859
371.30	PUMPING EQUIPMENT		
	PUMPING	5,645,060	6,455,678
	RECLAIMED WATER TREATMENT	119,740	109,140
	TOTAL ACCOUNT 371	5,764,800	6,564,818
380.00	TREATMENT AND DISPOSAL EQUIPMENT	11,920,538	12,184,039
381.00	PLANT SEWERS		
	TREATMENT AND DISPOSAL	45,988	39,809
	RECLAIMED WATER TREATMENT	2,344	1,829
	TOTAL ACCOUNT 381	48,332	41,639
382.00	OUTFALL LINES	36,629	34,955
389.00	OTHER PLANT AND MISCELLANEOUS EQUIPMENT		
	COLLECTION	459,782	433,733
	PUMPING	39,138	38,780
	TREATMENT AND DISPOSAL	6,870	8,418
	TOTAL ACCOUNT 389	505,790	480,930
390.00	OFFICE FURNITURE AND EQUIPMENT		
	FURNITURE	11,173	18,187
	OFFICE EQUIPMENT	165,724	117,414
	COMPUTER HARDWARE	436,326	388,056
	COMPUTER SOFTWARE - 10 YEARS	261,889	263,415
	COMPUTER SOFTWARE - 15 YEARS	155,380	204,358
	TOTAL ACCOUNT 390	1,030,492	991,430
391.00	TRANSPORTATION EQUIPMENT	410,065	655,192
392.00	STORES EQUIPMENT	7,469	7,177
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	180,121	122,021
394.00	LABORATORY EQUIPMENT	259,891	286,305
395.00	POWER OPERATED EQUIPMENT	122,975	133,356

AQUA PENNSYLVANIA, INC.
ALL OTHER WASTEWATER OPERATIONS

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF MARCH 31, 2023

	DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK DEPRECIATION RESERVE
	(1)	(2)	(3)
396.00	COMMUNICATION EQUIPMENT		
	GENERAL	317,906	279,434
	SCADA	930,880	835,547
	TOTAL ACCOUNT 396	1,248,786	1,114,981
397.00	MISCELLANEOUS EQUIPMENT	13,317	17,889
TOTAL WASTEWATER PLANT IN SERVICE		**57,261,624**	**55,041,320**
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION			
354.00	STRUCTURES AND IMPROVEMENTS		
	COLLECTION	334,257	541,833
	PUMPING	233,843	260,978
	TREATMENT AND DISPOSAL	2,999,802	2,649,785
	GENERAL	10,794	10,273
	TOTAL ACCOUNT 354	3,578,696	3,462,869
360.00	COLLECTION MAINS - FORCE	2,159,908	2,063,242
361.00	COLLECTION MAINS - GRAVITY	1,233,107	1,086,867
363.00	SERVICES	413,124	619,501
371.30	PUMPING EQUIPMENT - PUMPING	176,932	188,781
380.00	TREATMENT AND DISPOSAL EQUIPMENT	836,304	988,975
381.40	PLANT SEWERS - TREATMENT AND DISPOSAL	1,323	1,365
382.00	OUTFALL LINES	1,376	1,395
389.20	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - COLLECTION	7,901	8,478
390.10	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	275	275
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	4,449	4,449
394.00	LABORATORY EQUIPMENT	1,362	1,363
396.70	COMMUNICATION EQUIPMENT - SCADA	2,209	2,594
TOTAL CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION		**8,416,966**	**8,430,154**
TOTAL DEPRECIABLE WASTEWATER PLANT IN SERVICE		**48,844,658**	**46,611,165**

AQUA PENNSYLVANIA, INC.
LIMERICK OPERATIONS

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

	DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK DEPRECIATION RESERVE
	(1)	(2)	(3)
WASTEWATER PLANT			
354.00	STRUCTURES AND IMPROVEMENTS		
	PUMPING	2,811,939	2,414,865
	TREATMENT AND DISPOSAL	5,635,550	5,757,120
	RECLAIMED WATER TREATMENT	791,101	741,233
	GENERAL	355,691	321,199
	TOTAL ACCOUNT 354	9,594,281	9,234,416
355.00	POWER GENERATING EQUIPMENT		
	TREATMENT AND DISPOSAL	879,113	756,003
	TOTAL ACCOUNT 355	879,113	756,003
360.00	COLLECTION MAINS - FORCE	16,591,780	15,103,231
361.00	COLLECTION MAINS - GRAVITY	9,809	5,076
363.00	SERVICES	1,817	1,420
364.00	METERS	11,615	11,349
370.30	RECEIVING WELLS	1,517,676	1,087,114
371.30	PUMPING EQUIPMENT		
	PUMPING	3,318,373	2,628,171
	TOTAL ACCOUNT 371	3,318,373	2,628,171
380.00	TREATMENT AND DISPOSAL EQUIPMENT	6,951,951	5,563,433
382.00	OUTFALL LINES	156,495	118,727
390.00	OFFICE FURNITURE AND EQUIPMENT		
	COMPUTER HARDWARE	13,117	9,728
	TOTAL ACCOUNT 390	13,117	9,728
391.00	TRANSPORTATION EQUIPMENT	66,675	88,216
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	1,866	789
394.00	LABORATORY EQUIPMENT	625	386
396.00	COMMUNICATION EQUIPMENT		
	SCADA	907	5,168
	TOTAL ACCOUNT 396	907	5,168
TOTAL WASTEWATER PLANT IN SERVICE		**39,116,100**	**34,613,228**
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION			
360.00	COLLECTION MAINS - FORCE	3,764	3,167
361.00	COLLECTION MAINS - GRAVITY	11,789	4,752
363.00	SERVICES	2,419	936
TOTAL CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION		**17,972**	**8,855**
TOTAL DEPRECIABLE WASTEWATER PLANT IN SERVICE		**39,098,128**	**34,604,373**

AQUA PENNSYLVANIA, INC.
LIMERICK OPERATIONS

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

	DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK DEPRECIATION RESERVE
	(1)	(2)	(3)
WASTEWATER PLANT			
354.00	STRUCTURES AND IMPROVEMENTS		
	PUMPING	2,909,660	2,560,992
	TREATMENT AND DISPOSAL	5,773,814	5,950,190
	RECLAIMED WATER TREATMENT	813,272	769,954
	GENERAL	362,080	333,395
	TOTAL ACCOUNT 354	9,858,826	9,614,532
355.00	POWER GENERATING EQUIPMENT		
	TREATMENT AND DISPOSAL	900,641	819,853
	TOTAL ACCOUNT 355	900,641	819,853
360.00	COLLECTION MAINS - FORCE	17,191,592	15,830,891
361.00	COLLECTION MAINS - GRAVITY	26,799	19,492
363.00	SERVICES	4,259	3,877
364.00	METERS	11,743	11,819
370.30	RECEIVING WELLS	1,569,328	1,183,300
371.30	PUMPING EQUIPMENT		
	PUMPING	3,358,006	2,777,799
	TOTAL ACCOUNT 371	3,358,006	2,777,799
380.00	TREATMENT AND DISPOSAL EQUIPMENT	7,215,165	5,999,385
382.00	OUTFALL LINES	162,485	128,586
390.00	OFFICE FURNITURE AND EQUIPMENT		
	COMPUTER HARDWARE	19,073	15,498
	TOTAL ACCOUNT 390	19,073	15,498
391.00	TRANSPORTATION EQUIPMENT	70,557	90,511
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	4,355	3,278
394.00	LABORATORY EQUIPMENT	1,517	1,269
396.00	COMMUNICATION EQUIPMENT		
	SCADA	11,200	14,027
	TOTAL ACCOUNT 396	11,200	14,027
TOTAL WASTEWATER PLANT IN SERVICE		**40,405,546**	**36,514,117**
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION			
360.00	COLLECTION MAINS - FORCE	11,436	11,175
361.00	COLLECTION MAINS - GRAVITY	21,992	15,887
363.00	SERVICES	6,713	6,393
TOTAL CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION		**40,141**	**33,455**
TOTAL DEPRECIABLE WASTEWATER PLANT IN SERVICE		**40,365,405**	**36,480,662**

AQUA PENNSYLVANIA, INC.
LIMERICK OPERATIONS

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF MARCH 31, 2023

	DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK DEPRECIATION RESERVE
	(1)	(2)	(3)
WASTEWATER PLANT			
354.00	STRUCTURES AND IMPROVEMENTS		
	PUMPING	3,003,210	2,704,850
	TREATMENT AND DISPOSAL	5,935,838	6,141,863
	RECLAIMED WATER TREATMENT	835,087	798,357
	GENERAL	370,290	345,230
	TOTAL ACCOUNT 354	10,144,425	9,990,300
355.00	POWER GENERATING EQUIPMENT		
	TREATMENT AND DISPOSAL	921,413	875,702
	TOTAL ACCOUNT 355	921,413	875,702
360.00	COLLECTION MAINS - FORCE	17,787,008	16,562,785
361.00	COLLECTION MAINS - GRAVITY	49,354	17,773
363.00	SERVICES	6,715	6,333
364.00	METERS	11,852	12,194
370.30	RECEIVING WELLS	1,617,893	1,276,844
371.30	PUMPING EQUIPMENT		
	PUMPING	3,457,302	3,026,514
	TOTAL ACCOUNT 371	3,457,302	3,026,514
380.00	TREATMENT AND DISPOSAL EQUIPMENT	7,523,168	6,487,931
382.00	OUTFALL LINES	168,974	138,196
389.00	OTHER PLANT AND MISCELLANEOUS EQUIPMENT		
	COLLECTION	2,988	2,663
	PUMPING	304	249
	TREATMENT AND DISPOSAL	42	24
	TOTAL ACCOUNT 389	3,334	2,936
390.00	OFFICE FURNITURE AND EQUIPMENT		
	COMPUTER HARDWARE	3,000	(2,972)
	TOTAL ACCOUNT 390	3,000	(2,972)
391.00	TRANSPORTATION EQUIPMENT	73,925	92,680
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	6,843	5,766
394.00	LABORATORY EQUIPMENT	2,678	2,402
396.00	COMMUNICATION EQUIPMENT		
	SCADA	26,275	30,536
	TOTAL ACCOUNT 396	26,275	30,536
TOTAL WASTEWATER PLANT IN SERVICE		**41,804,159**	**38,525,920**
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION			
360.00	COLLECTION MAINS - FORCE	20,354	21,190
361.00	COLLECTION MAINS - GRAVITY	32,003	26,584
363.00	SERVICES	12,135	11,814
TOTAL CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION		**64,492**	**59,588**
TOTAL DEPRECIABLE WASTEWATER PLANT IN SERVICE		**41,739,667**	**38,466,332**

AQUA PENNSYLVANIA, INC.
EAST BRADFORD OPERATIONS

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

	DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK DEPRECIATION RESERVE
	(1)	(2)	(3)
WASTEWATER PLANT			
354.00	STRUCTURES AND IMPROVEMENTS		
	COLLECTION	435,997	380,535
	PUMPING	171,458	193,344
	TOTAL ACCOUNT 354	607,455	573,879
355.00	POWER GENERATING EQUIPMENT		
	TREATMENT AND DISPOSAL	62,353	58,039
	TOTAL ACCOUNT 355	62,353	58,039
360.00	COLLECTION MAINS - FORCE	249,170	257,152
361.00	COLLECTION MAINS - GRAVITY	1,538,048	1,666,829
363.00	SERVICES	179,851	230,682
364.00	METERS	7,518	6,972
371.30	PUMPING EQUIPMENT		
	PUMPING	43,209	48,078
	TOTAL ACCOUNT 371	43,209	48,078
396.00	COMMUNICATION EQUIPMENT		
	SCADA	13,129	16,041
	TOTAL ACCOUNT 396	13,129	16,041
TOTAL DEPRECIABLE WASTEWATER PLANT IN SERVICE		**2,700,733**	**2,857,671**

AQUA PENNSYLVANIA, INC.
EAST BRADFORD OPERATIONS

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

	DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK DEPRECIATION RESERVE
	(1)	(2)	(3)
WASTEWATER PLANT			
354.00	STRUCTURES AND IMPROVEMENTS		
	COLLECTION	474,438	426,822
	PUMPING	178,129	201,039
	TOTAL ACCOUNT 354	652,567	627,860
355.00	POWER GENERATING EQUIPMENT		
	TREATMENT AND DISPOSAL	66,054	63,389
	TOTAL ACCOUNT 355	66,054	63,389
360.00	COLLECTION MAINS - FORCE	257,800	266,653
361.00	COLLECTION MAINS - GRAVITY	1,588,312	1,716,430
363.00	SERVICES	185,828	234,713
364.00	METERS	5,482	3,341
371.30	PUMPING EQUIPMENT		
	PUMPING	47,654	53,726
	TOTAL ACCOUNT 371	47,654	53,726
380.00	TREATMENT AND DISPOSAL EQUIPMENT	4,937	(14,616)
396.00	COMMUNICATION EQUIPMENT		
	SCADA	30,635	33,547
	TOTAL ACCOUNT 396	30,635	33,547
TOTAL DEPRECIABLE WASTEWATER PLANT IN SERVICE		**2,839,269**	**2,985,043**

AQUA PENNSYLVANIA, INC.
EAST BRADFORD OPERATIONS

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF MARCH 31, 2023

	DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK DEPRECIATION RESERVE
	(1)	(2)	(3)
WASTEWATER PLANT			
354.00	STRUCTURES AND IMPROVEMENTS		
	COLLECTION	511,507	472,324
	PUMPING	185,157	208,644
	TOTAL ACCOUNT 354	696,664	680,968
355.00	POWER GENERATING EQUIPMENT		
	TREATMENT AND DISPOSAL	69,537	68,472
	TOTAL ACCOUNT 355	69,537	68,472
360.00	COLLECTION MAINS - FORCE	266,265	276,250
361.00	COLLECTION MAINS - GRAVITY	1,629,437	1,766,032
363.00	SERVICES	192,250	239,165
364.00	METERS	6,607	4,694
371.30	PUMPING EQUIPMENT		
	PUMPING	51,635	58,806
	TOTAL ACCOUNT 371	51,635	58,806
380.00	TREATMENT AND DISPOSAL EQUIPMENT	14,180	(13,842)
396.00	COMMUNICATION EQUIPMENT		
	SCADA	48,141	51,052
	TOTAL ACCOUNT 396	48,141	51,052
TOTAL DEPRECIABLE WASTEWATER PLANT IN SERVICE		**2,974,716**	**3,131,596**

AQUA PENNSYLVANIA, INC.
CHELTENHAM OPERATIONS

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

	DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK DEPRECIATION RESERVE
	(1)	(2)	(3)
WASTEWATER PLANT			
361.00	COLLECTION MAINS - GRAVITY	12,513,104	11,097,347
363.00	SERVICES	2,912,361	2,762,001
391.00	TRANSPORTATION EQUIPMENT	99,201	243,421
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	53	41
396.00	COMMUNICATION EQUIPMENT		
	GENERAL	143	100
	TOTAL ACCOUNT 396	143	100
TOTAL DEPRECIABLE WASTEWATER PLANT IN SERVICE		**15,524,862**	**14,102,911**

AQUA PENNSYLVANIA, INC.
CHELTENHAM OPERATIONS

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

	DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK DEPRECIATION RESERVE
	(1)	(2)	(3)
WASTEWATER PLANT			
361.00	COLLECTION MAINS - GRAVITY	13,140,367	11,827,696
363.00	SERVICES	2,927,897	2,818,733
391.00	TRANSPORTATION EQUIPMENT	118,449	247,818
		125	112
396.00	COMMUNICATION EQUIPMENT		
	GENERAL	515	443
	SCADA	1,517	1,277
	TOTAL ACCOUNT 396	2,032	1,720
TOTAL WASTEWATER PLANT IN SERVICE		**16,188,870**	**14,896,079**
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION			
361.00	COLLECTION MAINS - GRAVITY	1,023	857
363.00	SERVICES	54	46
TOTAL CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION		**1,077**	**903**
TOTAL DEPRECIABLE WASTEWATER PLANT IN SERVICE		**16,187,793**	**14,895,176**

AQUA PENNSYLVANIA, INC.
CHELTENHAM OPERATIONS

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF MARCH 31, 2023

	DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK DEPRECIATION RESERVE
	(1)	(2)	(3)
WASTEWATER PLANT			
361.00	COLLECTION MAINS - GRAVITY	13,776,976	12,536,531
363.00	SERVICES	2,947,202	2,874,147
391.00	TRANSPORTATION EQUIPMENT	136,965	252,102
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	196	184
396.00	COMMUNICATION EQUIPMENT		
	GENERAL	981	939
	SCADA	3,831	3,831
	TOTAL ACCOUNT 396	4,812	4,770
TOTAL WASTEWATER PLANT IN SERVICE		**16,866,151**	**15,667,733**
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION			
361.00	COLLECTION MAINS - GRAVITY	6,829	6,273
363.00	SERVICES	137	138
TOTAL CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION		**6,966**	**6,410**
TOTAL DEPRECIABLE WASTEWATER PLANT IN SERVICE		**16,859,185**	**15,661,322**

AQUA PENNSYLVANIA, INC.
EAST NORRITON OPERATIONS

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

	DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK DEPRECIATION RESERVE
	(1)	(2)	(3)
WASTEWATER PLANT			
354.00	STRUCTURES AND IMPROVEMENTS		
	PUMPING	2,711,892	2,797,562
	TOTAL ACCOUNT 354	2,711,892	2,797,562
355.00	POWER GENERATING EQUIPMENT		
	PUMPING	855,661	761,274
	TOTAL ACCOUNT 355	855,661	761,274
360.00	COLLECTION MAINS - FORCE	1,466,439	1,369,924
361.00	COLLECTION MAINS - GRAVITY	18,028,438	17,157,367
363.00	SERVICES	4,553,379	4,600,008
364.00	METERS	230,365	190,485
371.30	PUMPING EQUIPMENT		
	PUMPING	3,081,680	2,167,980
	TOTAL ACCOUNT 371	3,081,680	2,167,980
391.00	TRANSPORTATION EQUIPMENT	60,153	68,117
394.00	LABORATORY EQUIPMENT	24,754	27,837
396.00	COMMUNICATION EQUIPMENT		
	GENERAL	16,905	16,039
	TOTAL ACCOUNT 396	16,905	16,039
397.00	MISCELLANEOUS EQUIPMENT	7,202	9,418
TOTAL DEPRECIABLE WASTEWATER PLANT IN SERVICE		**31,036,868**	**29,166,010**

AQUA PENNSYLVANIA, INC.
EAST NORRITON OPERATIONS

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

	DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK DEPRECIATION RESERVE
	(1)	(2)	(3)
WASTEWATER PLANT			
354.00	STRUCTURES AND IMPROVEMENTS		
	PUMPING	2,763,257	2,864,364
	TOTAL ACCOUNT 354	2,763,257	2,864,364
355.00	POWER GENERATING EQUIPMENT		
	PUMPING	869,900	802,213
	TOTAL ACCOUNT 355	869,900	802,213
360.00	COLLECTION MAINS - FORCE	1,497,102	1,404,323
361.00	COLLECTION MAINS - GRAVITY	18,337,948	17,530,505
363.00	SERVICES	4,648,922	4,693,066
364.00	METERS	234,642	210,233
371.30	PUMPING EQUIPMENT		
	PUMPING	3,106,310	2,340,940
	TOTAL ACCOUNT 371	3,106,310	2,340,940
391.00	TRANSPORTATION EQUIPMENT	60,972	68,117
394.00	LABORATORY EQUIPMENT	26,385	29,468
395.00	POWER OPERATED EQUIPMENT	42	27
396.00	COMMUNICATION EQUIPMENT		
	GENERAL	18,838	17,972
	TOTAL ACCOUNT 396	18,838	17,972
397.00	MISCELLANEOUS EQUIPMENT	7,706	9,921
TOTAL DEPRECIABLE WASTEWATER PLANT IN SERVICE		**31,572,024**	**29,971,149**

AQUA PENNSYLVANIA, INC.
EAST NORRITON OPERATIONS

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF MARCH 31, 2023

	DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK DEPRECIATION RESERVE
	(1)	(2)	(3)
WASTEWATER PLANT			
354.00	STRUCTURES AND IMPROVEMENTS		
	PUMPING	2,796,962	2,929,784
	TOTAL ACCOUNT 354	2,796,962	2,929,784
355.00	POWER GENERATING EQUIPMENT		
	PUMPING	884,704	838,686
	TOTAL ACCOUNT 355	884,704	838,686
360.00	COLLECTION MAINS - FORCE	1,515,604	1,438,722
361.00	COLLECTION MAINS - GRAVITY	18,371,147	17,541,871
363.00	SERVICES	4,713,463	4,786,529
364.00	METERS	238,989	225,552
371.30	PUMPING EQUIPMENT		
	PUMPING	3,176,739	2,566,470
	TOTAL ACCOUNT 371	3,176,739	2,566,470
391.00	TRANSPORTATION EQUIPMENT	61,725	68,117
394.00	LABORATORY EQUIPMENT	28,015	31,100
395.00	POWER OPERATED EQUIPMENT	107	102
396.00	COMMUNICATION EQUIPMENT		
	GENERAL	20,770	19,905
	TOTAL ACCOUNT 396	20,770	19,905
397.00	MISCELLANEOUS EQUIPMENT	5,613	7,771
TOTAL DEPRECIABLE WASTEWATER PLANT IN SERVICE		**31,813,838**	**30,454,610**

AQUA PENNSYLVANIA, INC.
NEW GARDEN OPERATIONS

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

	DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK DEPRECIATION RESERVE
	(1)	(2)	(3)
WASTEWATER PLANT			
354.00	STRUCTURES AND IMPROVEMENTS		
	PUMPING	1,734,423	2,206,177
	TREATMENT AND DISPOSAL	12,040,091	15,064,379
	GENERAL	425,311	561,454
	TOTAL ACCOUNT 354	14,199,825	17,832,010
355.00	POWER GENERATING EQUIPMENT		
	PUMPING	329,849	211,438
	TREATMENT AND DISPOSAL	62,602	55,437
	TOTAL ACCOUNT 355	392,451	266,875
360.00	COLLECTION MAINS - FORCE	1,304,461	1,347,825
361.00	COLLECTION MAINS - GRAVITY	5,158,149	6,274,252
363.00	SERVICES	1,375,342	1,695,436
364.00	METERS	20,591	9,345
371.30	PUMPING EQUIPMENT		
	PUMPING	912,560	1,019,025
	TOTAL ACCOUNT 371	912,560	1,019,025
395.00	POWER OPERATED EQUIPMENT	59,575	28,097
TOTAL DEPRECIABLE WASTEWATER PLANT IN SERVICE		**23,422,954**	**28,472,865**

AQUA PENNSYLVANIA, INC.
NEW GARDEN OPERATIONS

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

	DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK DEPRECIATION RESERVE
	(1)	(2)	(3)
WASTEWATER PLANT			
354.00	STRUCTURES AND IMPROVEMENTS		
	PUMPING	1,793,529	2,262,449
	TREATMENT AND DISPOSAL	12,372,420	15,363,217
	GENERAL	434,214	567,730
	TOTAL ACCOUNT 354	14,600,163	18,193,396
355.00	POWER GENERATING EQUIPMENT		
	PUMPING	339,036	243,260
	TREATMENT AND DISPOSAL	66,280	60,749
	TOTAL ACCOUNT 355	405,316	304,009
360.00	COLLECTION MAINS - FORCE	1,308,974	1,330,187
361.00	COLLECTION MAINS - GRAVITY	5,317,982	6,434,864
363.00	SERVICES	1,420,044	1,732,487
364.00	METERS	7,176	(13,961)
371.30	PUMPING EQUIPMENT		
	PUMPING	933,937	1,053,698
	TOTAL ACCOUNT 371	933,937	1,053,698
380.00	TREATMENT AND DISPOSAL EQUIPMENT	8,028	(21,016)
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	305	257
395.00	POWER OPERATED EQUIPMENT	60,680	36,596
TOTAL DEPRECIABLE WASTEWATER PLANT IN SERVICE		**24,062,605**	**29,050,517**

AQUA PENNSYLVANIA, INC.
NEW GARDEN OPERATIONS

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF MARCH 31, 2023

	DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK DEPRECIATION RESERVE
	(1)	(2)	(3)
WASTEWATER PLANT			
354.00	STRUCTURES AND IMPROVEMENTS		
	PUMPING	1,851,260	2,320,822
	TREATMENT AND DISPOSAL	12,748,708	15,687,461
	GENERAL	445,148	573,881
	TOTAL ACCOUNT 354	15,045,116	18,582,163
355.00	POWER GENERATING EQUIPMENT		
	PUMPING	347,539	272,483
	TREATMENT AND DISPOSAL	69,816	65,872
	TOTAL ACCOUNT 355	417,355	338,355
360.00	COLLECTION MAINS - FORCE	1,352,541	1,382,178
361.00	COLLECTION MAINS - GRAVITY	5,480,516	6,577,495
363.00	SERVICES	1,459,816	1,768,891
364.00	METERS	10,141	(8,918)
371.30	PUMPING EQUIPMENT		
	PUMPING	953,010	1,085,945
	TOTAL ACCOUNT 371	953,010	1,085,945
380.00	TREATMENT AND DISPOSAL EQUIPMENT	26,827	(24,268)
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	770	770
395.00	POWER OPERATED EQUIPMENT	61,698	43,846
TOTAL DEPRECIABLE WASTEWATER PLANT IN SERVICE		**24,807,790**	**29,746,456**

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

F. Depreciation

DP5. Supply a schedule by account and depreciable group showing the survivor curve and annual accrual rate estimated to be appropriate:

a. For the purposes of this filing.

b. For the purposes of the most recent rate increase filing prior to the current proceedings.

A. Please see the attached.

Aqua Pennsylvania, Inc.
Data Requirements of the Pennsylvania Public Utility Commission
Depreciation Study

FR VI.5

Aqua Pennsylvania, Inc.
VI. Depreciation

5. Supply a schedule by account and depreciable group showing the survivor curve and annual accrual rate estimated to be appropriate:

   a. For the purposes of this filing.

   b. For the purposes of the most recent rate increase filing prior to the current proceedings.

Answer:

a. Refer to Table 1 in Exhibit Nos. 6-A, Part I through 6-G, Part III.

b. Refer to pages FR VI.5 (2) to FR VI.5 (13) for survivor curves and annual accrual rates estimated to be appropriate in the most recent prior water rate filings. This is the initial wastewater filing for many of the wastewater systems, so the most recent prior wastewater rate filing, pages FR VI.5(14) to FR VI.5(22) only is applicable to the All Other wastewater system.

AQUA PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF MARCH 31, 2018

DEPRECIABLE GROUP	SURVIVOR CURVE		ORIGINAL COST AS OF MARCH 31, 2018	BOOK RESERVE	FUTURE ACCRUALS	ANNUAL ACCRUAL AMOUNT	COMPOSITE REMAINING LIFE	ANNUAL ACCRUAL RATE, PERCENT
(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)
INTANGIBLE PLANT								
301 ORGANIZATION	NONDEPR.		6,711,060.80					
302 FRANCHISES AND CONSENTS	NONDEPR.		2,944,957.32					
303 MISCELLANEOUS INTANGIBLE PLANT	NONDEPR.		2,626,804.97					
TOTAL INTANGIBLE PLANT			12,282,823.09					
NONDEPRECIABLE PLANT								
303.11 WATER RIGHTS	NONDEPR.		1,703,879.22					
303.12 RESERVOIR LAND	NONDEPR.		2,826,590.02					
303.13 OTHER SOURCE OF SUPPLY LAND	NONDEPR.		6,878,759.36					
303.2 POWER AND PUMPING LAND	NONDEPR.		1,209,141.14					
303.3 PURIFICATION LAND	NONDEPR.		1,385,584.95					
303.4 TRANSMISSION AND DISTRIBUTION LAND AND RIGHTS OF WAY	NONDEPR.		1,334,267.41					
303.5 DISTRIBUTION RESERVOIR AND STANDPIPE LAND	NONDEPR.		1,323,147.51					
303.61 OFFICE LAND	NONDEPR.		3,128,180.15					
303.62 STORES, SHOP AND GARAGE LAND	NONDEPR.		1,002,954.67					
303.63 MISCELLANEOUS LAND	NONDEPR.		1,066,770.08					
TOTAL NONDEPRECIABLE PLANT			21,859,274.51					
DEPRECIABLE PLANT								
304.2 POWER AND PUMPING STRUCTURES								
MAJOR TREATMENT PLANTS	100-R2	*	12,620,613.92	4,444,922	8,175,693	224,096	36.5	1.78
OTHER STRUCTURES	55-R3		35,330,989.76	9,119,956	26,211,034	660,732	39.7	1.87
TOTAL ACCOUNT 304.2			47,951,603.68	13,564,878	34,386,727	884,828		
304.3 PURIFICATION BUILDINGS								
MAJOR TREATMENT PLANTS	100-R2.5	*	166,035,352.41	43,195,481	122,839,872	3,347,982	36.7	2.02
OTHER STRUCTURES	55-R3		41,545,139.98	4,500,723	37,044,417	860,414	43.1	2.07
TOTAL ACCOUNT 304.3			207,580,492.39	47,696,204	159,884,289	4,208,396		
304.61 OFFICE BUILDINGS								
OFFICES	60-R3	*	47,875,466.55	19,762,660	28,112,806	1,155,627	24.3	2.41
OTHER STRUCTURES	50-R3		1,379,049.66	129,796	1,249,254	30,920	40.4	2.24
TOTAL ACCOUNT 304.61			49,254,516.21	19,892,456	29,362,060	1,186,547		
304.62 STORES, SHOP AND GARAGE BUILDINGS	80-R3	*	8,395,341.69	4,479,851	3,915,491	242,557	16.1	2.89
304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	65-S0.5	*	31,525,348.43	10,009,371	21,515,976	999,324	21.5	3.17
305 COLLECTING AND IMPOUNDING RESERVOIRS	125-R1.5	*	34,759,779.08	10,074,408	24,685,373	631,671	39.1	1.82
306 LAKE, RIVER AND OTHER INTAKES	90-S1.5	*	18,558,815.78	6,242,267	12,316,550	431,529	28.5	2.33
307 WELLS AND SPRINGS	60-R2.5		55,767,344.36	17,442,454	38,324,890	929,706	41.2	1.67
310.4 OTHER POWER PRODUCTION EQUIPMENT	40-R1	*	23,603,274.34	6,021,074	17,582,199	943,891	18.6	4.00
311 ELECTRIC PUMPING EQUIPMENT	36-S2.5		87,274,836.17	33,323,542	53,951,294	2,619,723	20.6	3.00

AQUA PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF MARCH 31, 2018

	DEPRECIABLE GROUP	SURVIVOR CURVE		ORIGINAL COST AS OF MARCH 31, 2018	BOOK RESERVE	FUTURE ACCRUALS	ANNUAL ACCRUAL AMOUNT	COMPOSITE REMAINING LIFE	ANNUAL ACCRUAL RATE, PERCENT
	(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)
320	PURIFICATION SYSTEM								
	STRUCTURES	90-R2.5	*	95,654,902.87	31,233,834	64,421,067	2,090,400	30.8	2.19
	WELLS AND BOOSTERS	45-R3		16,325,109.28	3,063,090	13,262,019	397,280	33.4	2.43
	SUBTOTAL			111,980,012.15	34,296,924	77,683,086	2,487,680		
	EQUIPMENT	45-R3		108,436,485.67	30,048,150	78,388,336	2,528,509	31.0	2.33
	COMPUTERS	10-SQ		6,747,001.72	6,630,085	116,917	109,621	1.1	1.62
	PAINTING	10-SQ		193,825.93	181,319	12,507	2,001	6.3	1.03
	FILTER MEDIA	10-S3		3,113,916.26	2,900,321	213,595	77,077	2.8	2.48
	TOTAL ACCOUNT 320			230,471,241.73	74,056,799	156,414,441	5,204,888		
330	DISTRIBUTION RESERVOIRS AND STANDPIPES								
	TANKS	65-R3		74,244,738.70	22,844,423	51,400,316	1,244,889	41.3	1.68
	TANK PAINTING	10-SQ		53,052,562.40	27,320,815	25,731,747	4,564,664	5.6	8.60
	TOTAL ACCOUNT 330			127,297,301.10	50,165,238	77,132,063	5,809,553		
331	MAINS AND ACCESSORIES								
	CAST IRON MAINS - 4 INCH AND UNDER	60-R1		27,704,400.24	5,127,520	22,576,880	645,646	35.0	2.33
	CAST IRON MAINS - 6, 8 AND 10 INCH	85-S2		1,570,530,615.66	158,608,251	1,411,922,365	21,672,847	65.1	1.38
	CAST IRON MAINS - 12 INCH AND OVER	110-R3		481,337,875.97	53,925,793	427,412,083	5,159,191	82.8	1.07
	STEEL MAINS	75-R3		7,828,310.00	3,843,224	3,985,086	156,051	25.5	1.99
	LOCK JOINT MAINS	110-S3		6,203,110.60	2,549,449	3,653,662	73,892	49.4	1.19
	VALVES	85-R2.5		59,905,812.59	7,973,090	51,932,723	889,381	58.4	1.48
	SPECIAL CONSTRUCTION	70-R3		29,646,370.34	6,809,502	22,836,868	509,982	44.8	1.72
	CEMENT WROUGHT IRON MAINS	90-R3		202,499.99	104,680	97,820	4,715	20.7	2.33
	WROUGHT IRON MAINS	60-R1.5		66,600.35	47,796	18,804	4,368	4.3	6.56
	COPPER MAINS	55-S0		525,128.11	143,002	382,126	13,077	29.2	2.49
	ASBESTOS CEMENT MAINS	80-R4		9,610,756.54	3,524,079	6,086,678	151,156	40.3	1.57
	PLASTIC	45-R2		28,430,716.27	6,901,706	21,529,010	846,047	25.4	2.98
	MAIN CLEANING AND LINING	50-L4		124,697,138.15	25,292,816	99,404,322	2,872,053	34.6	2.30
	TOTAL ACCOUNT 331			2,346,689,334.81	274,850,908	2,071,838,427	32,998,406		
333	SERVICES	75-R3		410,168,902.47	83,430,569	326,738,333	5,957,473	54.8	1.45
334	METERS								
	REMOTE	20-S1.5		115,554,015.31	77,773,938	37,780,077	3,291,899	11.5	2.85
	ERTS	15-S1.5		45,885,708.09	31,940,934	13,944,774	1,891,742	7.4	4.12
	TOTAL ACCOUNT 334			161,439,723.40	109,714,872	51,724,851	5,183,641		
335	FIRE HYDRANTS	60-R4		84,043,175.77	17,469,594	66,573,581	1,522,861	43.7	1.81
336	BACKFLOW PREVENTION DEVICES	40-S1.5		298,895.73	29,702	269,194	8,931	30.1	2.99

AQUA PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF MARCH 31, 2018

	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF MARCH 31, 2018	BOOK RESERVE	FUTURE ACCRUALS	ANNUAL ACCRUAL AMOUNT	COMPOSITE REMAINING LIFE	ANNUAL ACCRUAL RATE, PERCENT
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
340	OFFICE FURNITURE AND EQUIPMENT							
	FURNITURE	20-SQ	5,727,053.04	2,266,505	3,460,548	292,529	11.8	**
	MECHANICAL EQUIPMENT	10-SQ	692,077.42	(209,393)	901,470	268,758	3.4	**
	COMPUTER HARDWARE	5-SQ	20,613,281.83	6,903,990	13,709,292	6,806,181	2.0	**
	COMPUTER SOFTWARE	10-SQ	45,702,887.06	20,740,069	24,962,818	4,006,228	6.2	**
	TOTAL ACCOUNT 340		72,735,299.35	29,701,171	43,034,128	11,373,696		
341	TRANSPORTATION EQUIPMENT							
	VEHICLES	8-L2.5	21,871,272.99	13,443,507	8,427,766	2,007,588	4.2	9.18
	OTHER	20-SQ	2,173,041.64	580,842	1,592,199	114,780	13.9	**
	TOTAL ACCOUNT 341		24,044,314.63	14,024,349	10,019,965	2,122,368		
342	STORES EQUIPMENT	20-SQ	2,645,477.25	507,126	2,138,351	130,817	16.3	**
343.1	SHOP EQUIPMENT	25-SQ	1,412,781.30	623,871	788,910	56,928	13.9	**
343.2	TOOLS AND WORK EQUIPMENT - GENERAL EQUIPMENT	20-SQ	17,525,150.46	6,966,359	10,558,792	833,429	12.7	**
344	LABORATORY EQUIPMENT							
	CONVENTIONAL	40-R2.5	1,399,108.46	776,592	622,516	28,601	21.8	2.04
	ELECTRONIC	22-R2.5	4,523,974.07	2,579,902	1,944,072	145,097	13.4	3.21
	TOTAL ACCOUNT 344		5,923,082.53	3,356,494	2,566,588	173,698		
346	COMMUNICATION EQUIPMENT							
	COMMUNICATION EQUIPMENT	15-SQ	3,513,377.72	1,709,347	1,804,031	188,069	9.6	**
	SCADA	10-SQ	15,148,810.17	4,572,158	10,576,653	1,795,710	5.9	**
	TOTAL ACCOUNT 346		18,662,187.89	6,281,505	12,380,684	1,983,779		
347	MISCELLANEOUS EQUIPMENT	25-SQ	2,443,322.96	1,156,648	1,286,675	98,978	13.0	**
348	OTHER TANGIBLE PLANT	25-SQ	39,497.10	9,836	29,661	1,625	18.3	**
TOTAL DEPRECIABLE PLANT			**4,070,511,040.61**	**841,091,545**	**3,229,419,493**	**86,539,243**		
TOTAL WATER PLANT IN SERVICE			**4,104,653,138.21**	**841,091,545**	**3,229,419,493**	**86,539,243**		
CUSTOMERS' ADVANCES FOR CONSTRUCTION								
331	MAINS AND ACCESSORIES							
	CAST IRON MAINS - 6, 8 AND 10 INCH	85-S2	40,267,869.67	7,549,294	32,718,576	460,109	71.1	1.14
	CAST IRON MAINS - 12 INCH AND OVER	110-R3	305,322.19	129,367	175,955	2,022	87.0	0.66
	TOTAL ACCOUNT 331		40,573,191.86	7,678,661	32,894,531	462,131		
333	SERVICES	75-R3	7,937,483.81	299	7,937,185	127,824	62.1	1.61
335	FIRE HYDRANTS	60-R4	2,964,001.47	314,255	2,649,746	48,517	54.6	1.64
TOTAL CUSTOMERS' ADVANCES FOR CONSTRUCTION			**51,474,677.14**	**7,993,215**	**43,481,462**	**638,472**		

AQUA PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF MARCH 31, 2018

	DEPRECIABLE GROUP	SURVIVOR CURVE		ORIGINAL COST AS OF MARCH 31, 2018	BOOK RESERVE	FUTURE ACCRUALS	ANNUAL ACCRUAL AMOUNT	COMPOSITE REMAINING LIFE	ANNUAL ACCRUAL RATE, PERCENT
	(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)
CONTRIBUTIONS IN AID OF CONSTRUCTION									
NONDEPRECIABLE PLANT									
302	FRANCHISES AND CONSENTS	NONDEPR.		61,668.00					
303.2	POWER AND PUMPING LAND	NONDEPR.		10,616.04					
303.4	TRANSMISSION AND DISTRIBUTION LAND AND LAND RIGHTS	NONDEPR.		4,505.75					
303.5	DISTRIBUTION AND STANDPIPE LAND	NONDEPR.		8,199.00					
TOTAL NONDEPRECIABLE PLANT				**84,988.79**					
DEPRECIABLE PLANT									
304.2	POWER AND PUMPING STRUCTURES	55-R3		409,302.95	286,347	122,956	4,556	27.0	1.11
304.3	PURIFICATION BUILDINGS	100-R2.5	*	79,623.76	22,156	57,467	1,190	48.3	1.49
304.63	MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	65-S0.5		175,454.91	11,728	163,727	3,722	44.0	2.12
307	WELLS AND SPRINGS	60-R2.5		2,222,616.65	783,640	1,438,976	35,159	40.9	1.58
310.2	POWER GENERATION EQUIPMENT	40-R1		1,500,000.00	470,842	1,029,158	41,133	25.0	2.74
311	ELECTRIC PUMPING EQUIPMENT	36-S2.5		1,822,526.01	850,759	971,767	53,389	18.2	2.93
320	PURIFICATION SYSTEM - EQUIPMENT	50-R2		46,608.81	40,300	6,309	298	21.2	0.64
330	DISTRIBUTION RESERVOIRS AND STANDPIPES	65-R3		2,820,406.11	1,199,052	1,621,354	37,421	43.3	1.33
331	MAINS AND ACCESSORIES								
	CAST IRON MAINS - 4 INCH AND UNDER	60-R1		136,309.45	29,994	106,315	3,378	31.5	2.48
	CAST IRON MAINS - 6, 8 AND 10 INCH	85-S2		108,291,961.24	21,878,444	86,413,518	1,517,701	56.9	1.40
	CAST IRON MAINS - 12 INCH AND OVER	110-R3		12,489,863.20	978,605	11,511,258	132,050	87.2	1.06
	VALVES	85-R2.5		3,641,821.34	160,867	3,480,954	55,202	63.1	1.52
	ASBESTOS CEMENT MAINS	80-R4		3,778,030.11	1,613,946	2,164,084	58,048	37.3	1.54
	PLASTIC	45-R2		6,667,270.58	726,641	5,940,630	208,635	28.5	3.13
	TOTAL ACCOUNT 331			135,005,255.92	25,388,497	109,616,759	1,975,014		
333	SERVICES	75-R3		7,315,057.11	1,581,966	5,733,091	97,990	58.5	1.34
334	METERS - CONVENTIONAL	22-L2	*	75,740.42	74,494	1,246	103	12.1	0.14
335	FIRE HYDRANTS	60-R4		9,454,650.34	1,701,971	7,752,679	168,638	46.0	1.78
343.2	TOOLS AND WORK EQUIPMENT - GENERAL EQUIPMEN	20-SQ		84.00	84	0	0	-	-
344.2	LABORATORY EQUIPMENT - ELECTRONIC	22-R2.5		1,662.00	1,662	0	0	-	-
TOTAL DEPRECIABLE PLANT				**160,928,988.99**	**32,413,499**	**128,515,489**	**2,418,613**		
TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION				**161,013,977.78**	**32,413,499**	**128,515,489**	**2,418,613**		
	AMORTIZATION OF NET SALVAGE						1,479,610		
TOTAL WATER PLANT				**3,892,164,483.29**	**800,684,831**	**3,057,422,542**	**84,961,768**		

* LIFE SPAN PROCEDURE WAS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE.

** ACCRUALS CALCULATED FOR EACH ASSET BY THE COMPANY'S PROPERTY RECORD SYSTEM USING THE AMORTIZATION PERIOD SET FORTH IN COLUMN 2.

AQUA PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF MARCH 31, 2019

	DEPRECIABLE GROUP	SURVIVOR CURVE		ORIGINAL COST AS OF MARCH 31, 2019	BOOK RESERVE	FUTURE ACCRUALS	ANNUAL ACCRUAL AMOUNT	COMPOSITE REMAINING LIFE	ANNUAL ACCRUAL RATE, PERCENT
	(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)
INTANGIBLE PLANT									
301	ORGANIZATION	NONDEPR.		6,661,060.80					
302	FRANCHISES AND CONSENTS	NONDEPR.		2,944,957.32					
303	MISCELLANEOUS INTANGIBLE PLANT	NONDEPR.		2,626,891.45					
TOTAL INTANGIBLE PLANT				12,232,909.57					
NONDEPRECIABLE PLANT									
303.11	WATER RIGHTS	NONDEPR.		2,446,001.03					
303.12	RESERVOIR LAND	NONDEPR.		2,838,691.27					
303.13	OTHER SOURCE OF SUPPLY LAND	NONDEPR.		6,878,759.36					
303.2	POWER AND PUMPING LAND	NONDEPR.		1,209,141.14					
303.3	PURIFICATION LAND	NONDEPR.		1,527,384.95					
303.4	TRANSMISSION AND DISTRIBUTION LAND AND RIGHTS OF WAY	NONDEPR.		1,591,206.02					
303.5	DISTRIBUTION RESERVOIR AND STANDPIPE LAND	NONDEPR.		1,323,147.51					
303.61	OFFICE LAND	NONDEPR.		3,173,180.15					
303.62	STORES, SHOP AND GARAGE LAND	NONDEPR.		1,002,954.67					
303.63	MISCELLANEOUS LAND	NONDEPR.		1,137,822.08					
TOTAL NONDEPRECIABLE PLANT				23,128,288.18					
DEPRECIABLE PLANT									
304.2	POWER AND PUMPING STRUCTURES								
	MAJOR TREATMENT PLANTS	100-R2	*	12,624,297.54	4,617,755	8,006,543	224,287	35.7	1.78
	OTHER STRUCTURES	55-R3		47,171,665.61	9,670,061	37,501,605	916,408	40.9	1.94
	TOTAL ACCOUNT 304.2			59,795,963.15	14,287,816	45,508,148	1,140,695		
304.3	PURIFICATION BUILDINGS								
	MAJOR TREATMENT PLANTS	100-R2.5	*	175,254,239.54	46,184,960	129,069,280	3,675,412	35.1	2.10
	OTHER STRUCTURES	55-R3		43,207,085.98	5,290,379	37,916,707	889,724	42.6	2.06
	TOTAL ACCOUNT 304.3			218,461,325.52	51,475,339	166,985,987	4,565,136		
304.61	OFFICE BUILDINGS								
	OFFICES	60-R3	*	63,355,702.64	20,411,556	42,944,147	1,898,096	22.6	3.00
	OTHER STRUCTURES	50-R3		1,828,087.03	159,481	1,668,606	41,352	40.4	2.26
	TOTAL ACCOUNT 304.61			65,183,789.67	20,571,037	44,612,753	1,939,448		
304.62	STORES, SHOP AND GARAGE BUILDINGS	80-R3	*	8,752,236.69	4,715,529	4,036,709	288,444	14.0	3.30
304.63	MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	65-S0.5	*	36,125,302.16	10,924,714	25,200,588	1,193,735	21.1	3.30
305	COLLECTING AND IMPOUNDING RESERVOIRS	125-R1.5	*	38,180,256.97	10,658,794	27,521,462	733,841	37.5	1.92
306	LAKE, RIVER AND OTHER INTAKES	90-S1.5	*	19,038,826.01	6,660,560	12,378,268	460,064	26.9	2.42
307	WELLS AND SPRINGS	60-R2.5		63,131,240.64	18,290,696	44,840,545	1,087,463	41.2	1.72
310.4	OTHER POWER PRODUCTION EQUIPMENT	40-R1	*	29,360,854.70	6,898,471	22,462,382	1,242,213	18.1	4.23
311	ELECTRIC PUMPING EQUIPMENT	36-S2.5		91,629,563.47	35,879,882	55,749,682	2,717,013	20.5	2.97

AQUA PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF MARCH 31, 2019

	DEPRECIABLE GROUP	SURVIVOR CURVE		ORIGINAL COST AS OF MARCH 31, 2019	BOOK RESERVE	FUTURE ACCRUALS	ANNUAL ACCRUAL AMOUNT	COMPOSITE REMAINING LIFE	ANNUAL ACCRUAL RATE, PERCENT
	(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)
320	PURIFICATION SYSTEM								
	STRUCTURES	90-R2.5	*	95,654,902.87	33,420,619	62,234,282	2,075,558	30.0	2.17
	WELLS AND BOOSTERS	45-R3		16,325,109.28	3,473,826	12,851,283	394,568	32.6	2.42
	SUBTOTAL			111,980,012.15	36,894,445	75,085,565	2,470,126		
	EQUIPMENT	45-R3		137,837,228.14	31,863,815	105,973,413	3,308,607	32.0	2.40
	COMPUTERS	10-SQ		6,747,001.72	6,734,762	12,240	12,240	1.0	0.18
	PAINTING	10-SQ		193,825.93	184,320	9,506	1,811	5.2	0.93
	FILTER MEDIA	10-S3		3,133,016.26	2,989,142	143,874	36,991	3.9	1.18
	TOTAL ACCOUNT 320			259,891,084.20	78,666,484	181,224,598	5,829,775		
330	DISTRIBUTION RESERVOIRS AND STANDPIPES								
	TANKS	65-R3		86,126,201.42	23,768,613	62,357,589	1,453,667	42.9	1.69
	TANK PAINTING	10-SQ		59,164,260.65	31,990,504	27,173,757	4,740,256	5.7	8.01
	TOTAL ACCOUNT 330			145,290,462.07	55,759,117	89,531,346	6,193,923		
331	MAINS AND ACCESSORIES								
	CAST IRON MAINS - 4 INCH AND UNDER	60-R1		30,085,652.15	5,583,829	24,501,823	705,833	34.7	2.35
	CAST IRON MAINS - 6, 8 AND 10 INCH	85-S2		1,691,407,873.26	175,559,414	1,515,848,459	23,298,503	65.1	1.38
	CAST IRON MAINS - 12 INCH AND OVER	110-R3		534,000,427.55	57,893,488	476,106,940	5,706,007	83.4	1.07
	STEEL MAINS	75-R3		8,501,169.83	3,938,156	4,563,014	164,526	27.7	1.94
	LOCK JOINT MAINS	110-S3		6,736,281.10	2,621,253	4,115,028	78,645	52.3	1.17
	VALVES	85-R2.5		65,369,023.74	8,702,492	56,666,532	965,721	58.7	1.48
	SPECIAL CONSTRUCTION	70-R3		29,646,370.34	7,254,016	22,392,354	509,410	44.0	1.72
	CEMENT WROUGHT IRON MAINS	90-R3		202,499.99	107,144	95,356	4,657	20.5	2.30
	WROUGHT IRON MAINS	60-R1.5		66,600.35	48,667	17,933	3,742	4.8	5.62
	COPPER MAINS	55-S0		570,263.98	151,790	418,474	14,186	29.5	2.49
	ASBESTOS CEMENT MAINS	80-R4		9,610,756.54	3,666,289	5,944,468	150,745	39.4	1.57
	PLASTIC	45-R2		30,235,682.97	7,460,854	22,774,829	883,914	25.8	2.92
	MAIN CLEANING AND LINING	50-L4		124,697,138.15	27,729,461	96,967,677	2,882,070	33.6	2.31
	TOTAL ACCOUNT 331			2,531,129,739.95	300,716,853	2,230,412,887	35,367,959		
333	SERVICES	75-R3		435,291,998.43	89,734,130	345,557,869	6,312,688	54.7	1.45
334	METERS								
	REMOTE	20-S1.5		124,218,391.38	80,811,584	43,406,807	3,742,303	11.6	3.01
	ERTS	15-S1.5		48,803,725.24	33,754,038	15,049,687	1,992,708	7.6	4.08
	TOTAL ACCOUNT 334			173,022,116.62	114,565,622	58,456,494	5,735,011		
335	FIRE HYDRANTS	60-R4		89,686,758.92	18,749,643	70,937,116	1,622,242	43.7	1.81
336	BACKFLOW PREVENTION DEVICES	40-S1.5		360,154.34	39,495	320,659	10,720	29.9	2.98
339	OTHER PLANT AND MISCELLANEOUS	25-R3		722,550.00	17,305	705,245	33,906	20.8	4.69

AQUA PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF MARCH 31, 2019

	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF MARCH 31, 2019	BOOK RESERVE	FUTURE ACCRUALS	ANNUAL ACCRUAL AMOUNT	COMPOSITE REMAINING LIFE	ANNUAL ACCRUAL RATE, PERCENT
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
340	OFFICE FURNITURE AND EQUIPMENT							
	FURNITURE	20-SQ	6,398,903.06	2,566,656	3,832,247	325,413	11.8	**
	MECHANICAL EQUIPMENT	10-SQ	1,243,304.58	(120,700)	1,364,005	231,255	5.9	**
	COMPUTER HARDWARE	5-SQ	25,158,698.38	10,085,448	15,073,250	7,728,658	2.0	**
	COMPUTER SOFTWARE	10-SQ	56,502,675.93	25,845,129	30,657,547	4,896,951	6.3	**
	TOTAL ACCOUNT 340		89,303,581.95	38,376,533	50,927,049	13,182,277		
341	TRANSPORTATION EQUIPMENT							
	VEHICLES	8-L2.5	24,995,999.46	15,552,639	9,443,361	2,264,694	4.2	9.06
	OTHER	20-SQ	3,712,174.14	727,973	2,984,201	193,064	15.5	**
	TOTAL ACCOUNT 341		28,708,173.60	16,280,612	12,427,562	2,457,758		
342	STORES EQUIPMENT	20-SQ	3,041,267.32	647,670	2,393,597	150,064	16.0	**
343.1	SHOP EQUIPMENT	25-SQ	1,515,198.18	679,416	835,783	61,126	13.7	**
343.2	TOOLS AND WORK EQUIPMENT - GENERAL EQUIPMENT	20-SQ	20,638,465.65	7,867,531	12,770,934	972,616	13.1	**
344	LABORATORY EQUIPMENT							
	CONVENTIONAL	40-R2.5	1,649,240.97	796,897	852,344	36,930	23.1	2.24
	ELECTRONIC	22-R2.5	5,107,647.22	2,728,452	2,379,196	175,289	13.6	3.43
	TOTAL ACCOUNT 344		6,756,888.19	3,525,349	3,231,540	212,219		
346	COMMUNICATION EQUIPMENT							
	COMMUNICATION EQUIPMENT	15-SQ	4,357,178.85	1,969,223	2,387,956	218,121	10.9	**
	SCADA	10-SQ	19,787,805.61	6,274,864	13,512,942	2,273,496	5.9	**
	TOTAL ACCOUNT 346		24,144,984.46	8,244,087	15,900,898	2,491,617		
347	MISCELLANEOUS EQUIPMENT	25-SQ	2,453,335.46	1,253,553	1,199,783	99,170	12.1	**
348	OTHER TANGIBLE PLANT	25-SQ	39,497.10	11,416	28,081	1,628	17.2	**
TOTAL DEPRECIABLE PLANT			**4,441,655,615.42**	**915,497,651**	**3,526,157,965**	**96,102,751**		
TOTAL WATER PLANT IN SERVICE			**4,477,016,813.17**	**915,497,651**	**3,526,157,965**	**96,102,751**		
CUSTOMERS' ADVANCES FOR CONSTRUCTION								
331	MAINS AND ACCESSORIES							
	CAST IRON MAINS - 6, 8 AND 10 INCH	85-S2	40,267,869.67	8,022,159	32,245,711	459,757	70.1	1.14
	CAST IRON MAINS - 12 INCH AND OVER	110-R3	305,322.19	119,036	186,286	2,171	85.8	0.71
	TOTAL ACCOUNT 331		40,573,191.86	8,141,195	32,431,997	461,928		
333	SERVICES	75-R3	7,937,483.81	128,092	7,809,391	126,696	61.6	1.60
335	FIRE HYDRANTS	60-R4	2,964,001.47	362,865	2,601,137	48,487	53.6	1.64
TOTAL CUSTOMERS' ADVANCES FOR CONSTRUCTION			**51,474,677.14**	**8,632,152**	**42,842,525**	**637,111**		

AQUA PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF MARCH 31, 2019

	DEPRECIABLE GROUP	SURVIVOR CURVE		ORIGINAL COST AS OF MARCH 31, 2019	BOOK RESERVE	FUTURE ACCRUALS	ANNUAL ACCRUAL AMOUNT	COMPOSITE REMAINING LIFE	ANNUAL ACCRUAL RATE, PERCENT
	(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)
CONTRIBUTIONS IN AID OF CONSTRUCTION									
NONDEPRECIABLE PLANT									
302	FRANCHISES AND CONSENTS	NONDEPR.		61,668.00					
303.2	POWER AND PUMPING LAND	NONDEPR.		10,616.04					
303.4	TRANSMISSION AND DISTRIBUTION LAND AND LAND RIGHTS	NONDEPR.		4,505.75					
303.5	DISTRIBUTION AND STANDPIPE LAND	NONDEPR.		8,199.00					
TOTAL NONDEPRECIABLE PLANT				**84,988.79**					
DEPRECIABLE PLANT									
304.2	POWER AND PUMPING STRUCTURES	55-R3		667,402.95	292,323	375,080	10,161	36.9	1.52
304.3	PURIFICATION BUILDINGS	100-R2.5	*	79,623.76	23,343	56,281	1,179	47.7	1.48
304.63	MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	65-S0.5		175,454.91	15,448	160,007	3,657	43.8	2.08
307	WELLS AND SPRINGS	60-R2.5		2,222,616.65	818,758	1,403,859	34,531	40.7	1.55
310.2	POWER GENERATION EQUIPMENT	40-R1		1,500,000.00	511,942	988,058	39,365	25.1	2.62
311	ELECTRIC PUMPING EQUIPMENT	36-S2.5		1,822,526.01	904,159	918,367	52,443	17.5	2.88
320	PURIFICATION SYSTEM - EQUIPMENT	50-R2		46,608.81	40,598	6,011	290	20.7	0.62
330	DISTRIBUTION RESERVOIRS AND STANDPIPES	65-R3		2,820,406.11	1,236,563	1,583,843	37,227	42.5	1.32
331	MAINS AND ACCESSORIES								
	CAST IRON MAINS - 4 INCH AND UNDER	60-R1		137,204.16	32,463	104,741	3,257	32.2	2.37
	CAST IRON MAINS - 6, 8 AND 10 INCH	85-S2		109,002,774.74	23,455,380	85,547,395	1,520,489	56.3	1.39
	CAST IRON MAINS - 12 INCH AND OVER	110-R3		12,571,844.94	1,106,054	11,465,791	132,613	86.5	1.05
	VALVES	85-R2.5		3,641,821.34	205,279	3,436,542	54,082	63.5	1.49
	ASBESTOS CEMENT MAINS	80-R4		3,778,030.11	1,684,713	2,093,317	57,432	36.4	1.52
	PLASTIC	45-R2		6,711,033.62	885,747	5,825,287	199,181	29.2	2.97
	TOTAL ACCOUNT 331			135,842,708.91	27,369,636	108,473,073	1,967,054		
333	SERVICES	75-R3		7,315,057.11	1,679,988	5,635,069	97,394	57.9	1.33
334	METERS - CONVENTIONAL	22-L2	*	75,740.42	74,600	1,140	98	11.6	0.13
335	FIRE HYDRANTS	60-R4		9,574,650.34	1,871,332	7,703,318	170,362	45.2	1.78
343.2	TOOLS AND WORK EQUIPMENT - GENERAL EQUIPMEN	20-SQ		84.00	84	0	0	-	-
344.2	LABORATORY EQUIPMENT - ELECTRONIC	22-R2.5		1,662.00	1,662	0	0	-	-
TOTAL DEPRECIABLE PLANT				**162,144,541.98**	**34,840,436**	**127,304,106**	**2,413,761**		
TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION				**162,229,530.77**	**34,840,436**	**127,304,106**	**2,413,761**		
	AMORTIZATION OF NET SALVAGE						1,542,883		
TOTAL WATER PLANT				**4,263,312,605.26**	**872,025,063**	**3,356,011,334**	**94,594,762**		

* LIFE SPAN PROCEDURE WAS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE.

** ACCRUALS CALCULATED FOR EACH ASSET BY THE COMPANY'S PROPERTY RECORD SYSTEM USING THE AMORTIZATION PERIOD SET FORTH IN COLUMN 2.

AQUA PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF MARCH 31, 2020

	DEPRECIABLE GROUP	SURVIVOR CURVE		ORIGINAL COST AS OF MARCH 31, 2020	BOOK RESERVE	FUTURE ACCRUALS	ANNUAL ACCRUAL AMOUNT	COMPOSITE REMAINING LIFE	ANNUAL ACCRUAL RATE, PERCENT
	(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)
INTANGIBLE PLANT									
301	ORGANIZATION	NONDEPR.		6,621,060.80					
302	FRANCHISES AND CONSENTS	NONDEPR.		2,944,957.32					
303	MISCELLANEOUS INTANGIBLE PLANT	NONDEPR.		2,626,891.45					
TOTAL INTANGIBLE PLANT				12,192,909.57					
NONDEPRECIABLE PLANT									
303.11	WATER RIGHTS	NONDEPR.		3,559,183.75					
303.12	RESERVOIR LAND	NONDEPR.		2,856,843.15					
303.13	OTHER SOURCE OF SUPPLY LAND	NONDEPR.		6,878,759.36					
303.2	POWER AND PUMPING LAND	NONDEPR.		1,209,141.14					
303.3	PURIFICATION LAND	NONDEPR.		1,662,384.95					
303.4	TRANSMISSION AND DISTRIBUTION LAND AND RIGHTS OF WAY	NONDEPR.		1,715,726.45					
303.5	DISTRIBUTION RESERVOIR AND STANDPIPE LAND	NONDEPR.		1,323,147.51					
303.61	OFFICE LAND	NONDEPR.		3,173,180.15					
303.62	STORES, SHOP AND GARAGE LAND	NONDEPR.		1,002,954.67					
303.63	MISCELLANEOUS LAND	NONDEPR.		1,236,302.08					
TOTAL NONDEPRECIABLE PLANT				24,617,623.21					
DEPRECIABLE PLANT									
304.2	POWER AND PUMPING STRUCTURES								
	MAJOR TREATMENT PLANTS	100-R2	*	12,624,297.54	4,801,846	7,822,452	222,340	35.2	1.76
	OTHER STRUCTURES	55-R3		51,527,150.20	10,508,186	41,018,964	1,004,405	40.8	1.95
	TOTAL ACCOUNT 304.2			64,151,447.74	15,310,032	48,841,416	1,226,745		
304.3	PURIFICATION BUILDINGS								
	MAJOR TREATMENT PLANTS	100-R2.5	*	179,709,641.48	49,781,282	129,928,359	3,825,481	34.0	2.13
	OTHER STRUCTURES	55-R3		43,580,987.50	6,148,079	37,432,908	891,681	42.0	2.05
	TOTAL ACCOUNT 304.3			223,290,628.98	55,929,361	167,361,267	4,717,162		
304.61	OFFICE BUILDINGS								
	OFFICES	60-R3	*	79,132,162.69	21,919,769	57,212,393	2,591,374	22.1	3.27
	OTHER STRUCTURES	50-R3		2,999,360.96	215,406	2,783,955	68,562	40.6	2.29
	TOTAL ACCOUNT 304.61			82,131,523.65	22,135,175	59,996,348	2,659,936		
304.62	STORES, SHOP AND GARAGE BUILDINGS	80-R3	*	8,752,236.69	5,004,353	3,747,885	267,465	14.0	3.06
304.63	MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	65-S0.5	*	37,515,028.28	12,131,686	25,383,341	1,244,013	20.4	3.32
305	COLLECTING AND IMPOUNDING RESERVOIRS	125-R1.5	*	41,981,893.57	11,334,272	30,647,621	844,788	36.3	2.01
306	LAKE, RIVER AND OTHER INTAKES	90-S1.5	*	19,432,846.36	7,110,345	12,322,502	481,071	25.6	2.48
307	WELLS AND SPRINGS	60-R2.5		70,347,237.24	19,298,725	51,048,512	1,235,736	41.3	1.76
310.4	OTHER POWER PRODUCTION EQUIPMENT	40-R1	*	33,373,949.35	8,098,646	25,275,301	1,416,230	17.8	4.24
311	ELECTRIC PUMPING EQUIPMENT	36-S2.5		95,519,014.09	38,559,278	56,959,736	2,792,806	20.4	2.92

AQUA PENNSYLVANIA, INC.

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	DEPRECIABLE GROUP	SURVIVOR CURVE		ORIGINAL COST AS OF MARCH 31, 2020	BOOK RESERVE	FUTURE ACCRUALS	ANNUAL ACCRUAL AMOUNT	COMPOSITE REMAINING LIFE	ANNUAL ACCRUAL RATE, PERCENT
	(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)
320	PURIFICATION SYSTEM								
	STRUCTURES	90-R2.5	*	95,654,902.87	35,369,504	60,285,397	2,071,856	29.1	2.17
	WELLS AND BOOSTERS	45-R3		16,325,109.28	3,848,208	12,476,901	392,341	31.8	2.40
	SUBTOTAL			111,980,012.15	39,217,712	72,762,298	2,464,197		
	EQUIPMENT	45-R3		158,915,633.92	34,851,935	124,063,699	3,837,244	32.3	2.41
	COMPUTERS	10-SQ		6,747,001.72	6,747,002	0	0	-	-
	PAINTING	10-SQ		193,825.93	186,321	7,505	1,766	4.2	0.91
	FILTER MEDIA	10-S3		3,133,016.26	3,077,963	55,053	10,250	5.4	0.33
	TOTAL ACCOUNT 320			280,969,489.98	84,080,933	196,888,555	6,313,457		
330	DISTRIBUTION RESERVOIRS AND STANDPIPES								
	TANKS	65-R3		93,198,199.22	25,106,763	68,091,436	1,570,818	43.3	1.69
	TANK PAINTING	10-SQ		62,510,777.25	36,772,212	25,738,565	4,529,440	5.7	7.25
	TOTAL ACCOUNT 330			155,708,976.47	61,878,975	93,830,001	6,100,258		
331	MAINS AND ACCESSORIES								
	CAST IRON MAINS - 4 INCH AND UNDER	60-R1		31,953,500.40	6,108,405	25,845,095	741,479	34.9	2.32
	CAST IRON MAINS - 6, 8 AND 10 INCH	85-S2		1,786,227,205.91	195,445,607	1,590,781,599	24,570,855	64.7	1.38
	CAST IRON MAINS - 12 INCH AND OVER	110-R3		575,306,003.58	62,855,583	512,450,421	6,128,803	83.6	1.07
	STEEL MAINS	75-R3		9,028,959.46	4,058,925	4,970,034	169,759	29.3	1.88
	LOCK JOINT MAINS	110-S3		7,154,498.76	2,704,378	4,450,121	81,971	54.3	1.15
	VALVES	85-R2.5		69,906,183.03	9,540,303	60,365,880	1,025,629	58.9	1.47
	SPECIAL CONSTRUCTION	70-R3		29,646,370.34	7,711,038	21,935,332	506,914	43.3	1.71
	CEMENT WROUGHT IRON MAINS	90-R3		202,499.99	109,848	92,652	4,519	20.5	2.23
	WROUGHT IRON MAINS	60-R1.5		66,600.35	49,651	16,949	3,115	5.4	4.68
	COPPER MAINS	55-S0		605,668.46	162,205	443,463	14,966	29.6	2.47
	ASBESTOS CEMENT MAINS	80-R4		9,610,756.54	3,817,976	5,792,781	149,759	38.7	1.56
	PLASTIC	45-R2		31,651,653.03	8,093,966	23,557,687	911,079	25.9	2.88
	MAIN CLEANING AND LINING	50-L4		124,697,138.15	30,302,160	94,394,978	2,887,416	32.7	2.32
	TOTAL ACCOUNT 331			2,676,057,038.00	330,960,045	2,345,096,992	37,196,264		
333	SERVICES	75-R3		458,115,184.08	94,647,773	363,467,411	6,669,904	54.5	1.46
334	METERS								
	REMOTE	20-S1.5		131,863,122.40	84,390,218	47,472,904	4,113,810	11.5	3.12
	ERTS	15-S1.5		51,412,837.74	35,686,214	15,726,623	2,060,255	7.6	4.01
	TOTAL ACCOUNT 334			183,275,960.14	120,076,433	63,199,527	6,174,065		
335	FIRE HYDRANTS	60-R4		94,356,303.64	20,231,582	74,124,721	1,701,523	43.6	1.80
336	BACKFLOW PREVENTION DEVICES	40-S1.5		400,708.59	51,000	349,708	11,896	29.4	2.97
339	OTHER PLANT AND MISCELLANEOUS	25-R3		722,550.00	51,193	671,357	33,351	20.1	4.62

AQUA PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF MARCH 31, 2020

	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF MARCH 31, 2020	BOOK RESERVE	FUTURE ACCRUALS	ANNUAL ACCRUAL AMOUNT	COMPOSITE REMAINING LIFE	ANNUAL ACCRUAL RATE, PERCENT
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
340	OFFICE FURNITURE AND EQUIPMENT							
	FURNITURE	20-SQ	6,925,890.86	2,899,811	4,026,080	350,111	11.5	**
	MECHANICAL EQUIPMENT	10-SQ	1,500,910.44	10,180	1,490,730	243,596	6.1	**
	COMPUTER HARDWARE	5-SQ	32,305,688.47	14,093,414	18,212,274	8,259,355	2.2	**
	COMPUTER SOFTWARE	10-SQ	62,244,816.77	31,861,893	30,382,924	4,912,781	6.2	**
	TOTAL ACCOUNT 340		102,977,306.54	48,865,299	54,112,008	13,765,843		
341	TRANSPORTATION EQUIPMENT							
	VEHICLES	8-L2.5	28,032,389.14	17,952,761	10,079,628	2,451,389	4.1	8.74
	OTHER	20-SQ	4,503,372.92	939,612	3,563,761	233,672	15.3	**
	TOTAL ACCOUNT 341		32,535,762.06	18,892,372	13,643,389	2,685,061		
342	STORES EQUIPMENT	20-SQ	3,382,203.17	806,428	2,575,775	167,063	15.4	**
343.1	SHOP EQUIPMENT	25-SQ	1,603,346.00	742,344	861,002	64,701	13.3	**
343.2	TOOLS AND WORK EQUIPMENT - GENERAL EQUIPMENT	20-SQ	22,422,525.96	8,883,075	13,539,451	1,041,314	13.0	**
344	LABORATORY EQUIPMENT							
	CONVENTIONAL	40-R2.5	1,837,521.00	826,660	1,010,861	42,673	23.7	2.32
	ELECTRONIC	22-R2.5	5,648,828.70	2,904,466	2,744,363	201,190	13.6	3.56
	TOTAL ACCOUNT 344		7,486,349.70	3,731,126	3,755,224	243,863		
346	COMMUNICATION EQUIPMENT							
	COMMUNICATION EQUIPMENT	15-SQ	5,130,995.72	2,294,397	2,836,599	239,522	11.8	**
	SCADA	10-SQ	23,169,386.48	8,413,155	14,756,231	2,597,139	5.7	**
	TOTAL ACCOUNT 346		28,300,382.20	10,707,552	17,592,830	2,836,661		
347	MISCELLANEOUS EQUIPMENT	25-SQ	2,461,315.46	1,350,857	1,110,458	99,624	11.1	**
348	OTHER TANGIBLE PLANT	25-SQ	39,497.10	12,996	26,502	1,631	16.2	**
TOTAL DEPRECIABLE PLANT			**4,727,310,705.04**	**1,000,881,856**	**3,726,428,840**	**101,992,431**		
TOTAL WATER PLANT IN SERVICE			**4,764,121,237.82**	**1,000,881,856**	**3,726,428,840**	**101,992,431**		
CUSTOMERS' ADVANCES FOR CONSTRUCTION								
331	MAINS AND ACCESSORIES							
	CAST IRON MAINS - 6, 8 AND 10 INCH	85-S2	40,267,869.67	8,490,774	31,777,096	459,033	69.2	1.14
	CAST IRON MAINS - 12 INCH AND OVER	110-R3	305,322.19	112,956	192,366	2,271	84.7	0.74
	TOTAL ACCOUNT 331		40,573,191.86	8,603,730	31,969,462	461,304		
333	SERVICES	75-R3	7,937,483.81	255,092	7,682,392	126,084	60.9	1.59
335	FIRE HYDRANTS	60-R4	2,964,001.47	411,474	2,552,527	48,494	52.6	1.64
TOTAL CUSTOMERS' ADVANCES FOR CONSTRUCTION			**51,474,677.14**	**9,270,296**	**42,204,381**	**635,882**		

AQUA PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF MARCH 31, 2020

	DEPRECIABLE GROUP	SURVIVOR CURVE		ORIGINAL COST AS OF MARCH 31, 2020	BOOK RESERVE	FUTURE ACCRUALS	ANNUAL ACCRUAL AMOUNT	COMPOSITE REMAINING LIFE	ANNUAL ACCRUAL RATE, PERCENT
	(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)
CONTRIBUTIONS IN AID OF CONSTRUCTION									
NONDEPRECIABLE PLANT									
302	FRANCHISES AND CONSENTS	NONDEPR.		61,668.00					
303.2	POWER AND PUMPING LAND	NONDEPR.		10,616.04					
303.4	TRANSMISSION AND DISTRIBUTION LAND AND LAND RIGHTS	NONDEPR.		4,505.75					
303.5	DISTRIBUTION AND STANDPIPE LAND	NONDEPR.		8,199.00					
TOTAL NONDEPRECIABLE PLANT				**84,988.79**					
DEPRECIABLE PLANT									
304.2	POWER AND PUMPING STRUCTURES	55-R3		747,402.95	303,272	444,131	11,787	37.7	1.58
304.3	PURIFICATION BUILDINGS	100-R2.5	*	79,623.76	24,521	55,103	1,179	46.7	1.48
304.63	MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	65-S0.5		175,454.91	19,097	156,358	3,604	43.4	2.05
307	WELLS AND SPRINGS	60-R2.5		2,522,616.65	854,564	1,668,052	40,834	40.8	1.62
310.2	POWER GENERATION EQUIPMENT	40-R1		1,500,000.00	551,242	948,758	37,890	25.0	2.53
311	ELECTRIC PUMPING EQUIPMENT	36-S2.5		1,822,526.01	956,648	865,878	51,500	16.8	2.83
320	PURIFICATION SYSTEM - EQUIPMENT	50-R2		46,608.81	40,887	5,722	282	20.3	0.61
330	DISTRIBUTION RESERVOIRS AND STANDPIPES	65-R3		2,820,406.11	1,273,793	1,546,613	37,080	41.7	1.31
331	MAINS AND ACCESSORIES								
	CAST IRON MAINS - 4 INCH AND UNDER	60-R1		137,746.36	34,904	102,842	3,191	32.2	2.32
	CAST IRON MAINS - 6, 8 AND 10 INCH	85-S2		109,433,530.68	25,025,222	84,408,308	1,519,751	55.5	1.39
	CAST IRON MAINS - 12 INCH AND OVER	110-R3		12,621,526.22	1,235,446	11,386,080	132,819	85.7	1.05
	VALVES	85-R2.5		3,641,821.34	251,945	3,389,876	53,275	63.6	1.46
	ASBESTOS CEMENT MAINS	80-R4		3,778,030.11	1,751,527	2,026,503	56,847	35.6	1.50
	PLASTIC	45-R2		6,737,554.21	1,042,091	5,695,463	193,890	29.4	2.88
	TOTAL ACCOUNT 331			136,350,208.92	29,341,135	107,009,072	1,959,773		
333	SERVICES	75-R3		7,315,057.11	1,777,278	5,537,779	97,090	57.0	1.33
334	METERS - CONVENTIONAL	22-L2	*	75,740.42	74,698	1,042	92	11.3	0.12
335	FIRE HYDRANTS	60-R4		9,654,650.34	2,042,703	7,611,947	171,409	44.4	1.78
343.2	TOOLS AND WORK EQUIPMENT - GENERAL EQUIPMEN	20-SQ		84.00	84	0	0	-	-
344.2	LABORATORY EQUIPMENT - ELECTRONIC	22-R2.5		1,662.00	1,662	0	0	-	-
TOTAL DEPRECIABLE PLANT				**163,112,041.99**	**37,261,585**	**125,850,455**	**2,412,520**		
TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION				**163,197,030.78**	**37,261,585**	**125,850,455**	**2,412,520**		
	AMORTIZATION OF NET SALVAGE						1,823,917		
TOTAL WATER PLANT				**4,549,449,529.90**	**954,349,975**	**3,558,374,004**	**100,767,946**		

* LIFE SPAN PROCEDURE WAS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE.

** ACCRUALS CALCULATED FOR EACH ASSET BY THE COMPANY'S PROPERTY RECORD SYSTEM USING THE AMORTIZATION PERIOD SET FORTH IN COLUMN 2.

AQUA PENNSYLVANIA, INC.

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF MARCH 31, 2018

	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF MARCH 31, 2018	BOOK RESERVE	FUTURE ACCRUALS	ANNUAL ACCRUAL AMOUNT	COMPOSITE REMAINING LIFE	ANNUAL ACCRUAL RATE, PERCENT
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
INTANGIBLE PLANT								
351.00	ORGANIZATION	NONDEPR.	1,559,913.03					
TOTAL INTANGIBLE PLANT			1,559,913.03					
NONDEPRECIABLE PLANT								
353.20	LAND AND LAND RIGHTS - COLLECTION	NONDEPR.	42,731.40					
353.30	LAND AND LAND RIGHTS - PUMPING	NONDEPR.	573,591.78					
353.40	LAND AND LAND RIGHTS - TREATMENT AND DISPOSAL	NONDEPR.	690,952.37					
TOTAL NONDEPRECIABLE PLANT			1,307,275.55					
DEPRECIABLE PLANT								
354.00	STRUCTURES AND IMPROVEMENTS							
	COLLECTION	55-S0.5	4,965,396.38	1,927,173	3,038,223	89,736	33.9	1.81
	PUMPING	55-R2.5	4,981,954.64	1,211,853	3,770,101	98,548	38.3	1.98
	TREATMENT AND DISPOSAL	45-R2	22,878,930.73	7,028,558	15,850,373	648,154	24.5	2.83
	RECLAIMED WATER TREATMENT	60-R2.5	36,713.07	10,637	26,076	630	41.4	1.72
	GENERAL	50-R3	572,259.67	260,150	312,110	11,096	28.1	1.94
	TOTAL ACCOUNT 354		33,435,254.49	10,438,371	22,996,883	848,164		
355.00	POWER GENERATING EQUIPMENT							
	COLLECTION	25-R2.5	92,159.43	21,449	70,711	4,858	14.6	5.27
	PUMPING	25-R2.5	287,673.77	143,064	144,609	14,579	9.9	5.07
	TREATMENT AND DISPOSAL	25-R2.5	824,701.67	246,811	577,891	41,683	13.9	5.05
	TOTAL ACCOUNT 355		1,204,534.87	411,324	793,211	61,120		
360.00	COLLECTION MAINS - FORCE	70-R2.5	25,466,448.49	5,350,931	20,115,517	446,719	45.0	1.75
361.00	COLLECTION MAINS - GRAVITY	70-R2.5	30,268,629.37	5,691,946	24,576,684	526,518	46.7	1.74
362.00	SPECIAL COLLECTING STRUCTURES	40-R3	11,400.44	4,046	7,354	426	17.3	3.74
363.00	SERVICES	65-R4	9,981,122.16	3,346,570	6,634,553	149,346	44.4	1.50
364.00	METERS	25-S2.5	221,654.62	66,147	155,507	11,883	13.1	5.36
370.30	RECEIVING WELLS	40-S2.5	531,655.12	215,675	315,980	15,954	19.8	3.00
371.00	PUMPING EQUIPMENT							
	PUMPING	23-S0	10,653,162.18	4,035,692	6,617,470	516,967	12.8	4.85
	RECLAIMED WATER TREATMENT	23-S0	248,116.59	137,649	110,468	11,913	9.3	4.80
	TOTAL ACCOUNT 371		10,901,278.77	4,173,341	6,727,938	528,880		
380.00	TREATMENT AND DISPOSAL EQUIPMENT	30-L0.5	26,274,425.75	7,459,648	18,814,777	1,197,769	15.7	4.56
381.00	PLANT SEWERS							
	TREATMENT AND DISPOSAL	40-R1.5	122,375.79	22,006	100,370	4,090	24.5	3.34
	RECLAIMED WATER TREATMENT	40-R1.5	6,264.17	888	5,376	211	25.5	3.37
	TOTAL ACCOUNT 381		128,639.96	22,894	105,746	4,301		
382.00	OUTFALL LINES	40-R2.5	58,208.17	25,740	32,468	1,688	19.2	2.90

AQUA PENNSYLVANIA, INC.

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF MARCH 31, 2018

	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF MARCH 31, 2018	BOOK RESERVE	FUTURE ACCRUALS	ANNUAL ACCRUAL AMOUNT	COMPOSITE REMAINING LIFE	ANNUAL ACCRUAL RATE, PERCENT
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
389.00	OTHER PLANT AND MISCELLANEOUS EQUIPMENT							
	COLLECTION	20-L3	661,407.77	228,636	432,772	48,370	8.9	7.31
	PUMPING	20-L3	67,370.96	19,699	47,672	4,143	11.5	6.15
	TREATMENT AND DISPOSAL	25-S2.5	32,049.19	24,988	7,061	495	14.3	1.54
	TOTAL ACCOUNT 389		760,827.92	273,323	487,505	53,008		
390.00	OFFICE FURNITURE AND EQUIPMENT							
	FURNITURE	20-SQ	10,195.46	6,440	3,756	253	14.8	2.48
	OFFICE EQUIPMENT	10-SQ	491,793.81	70,878	420,916	61,758	6.8	12.56
	COMPUTER HARDWARE	5-SQ	527,217.44	302,962	224,255	112,593	2.0	21.36
	COMPUTER SOFTWARE	10-SQ	60,129.40	26,547	33,582	3,509	9.6	5.84
	TOTAL ACCOUNT 390		1,089,336.11	406,828	682,509	178,113		
391.00	TRANSPORTATION EQUIPMENT	15-L3	361,922.93	229,126	132,797	11,239	11.8	3.11
392.00	STORES EQUIPMENT	20-SQ	10,955.41	6,792	4,163	423	9.8	3.86
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	222,273.29	17,175	205,098	24,759	8.3	11.14
394.00	LABORATORY EQUIPMENT	25-SQ	620,133.78	205,758	414,376	21,361	19.4	3.44
395.00	POWER OPERATED EQUIPMENT	20-L2.5	184,201.17	112,958	71,244	8,333	8.5	4.52
	COMMUNICATION EQUIPMENT							
396.00	GENERAL	15-SQ	392,203.71	64,829	327,374	28,326	11.6	7.22
396.70	SCADA	10-SQ	184,284.96	4,205	180,080	19,886	9.1	10.79
	TOTAL ACCOUNT 396		576,488.67	69,035	507,454	48,212		
397.00	MISCELLANEOUS EQUIPMENT	25-SQ	30,928.11	10,929	19,999	1,038	19.3	3.36
398.00	OTHER TANGIBLE PLANT	25-SQ	119.00	119	0	0	-	-
TOTAL DEPRECIABLE PLANT			**142,340,438.60**	**38,538,677**	**103,801,763**	**4,139,254**		
TOTAL WASTEWATER PLANT IN SERVICE			**145,207,627.18**	**38,538,677**	**103,801,763**	**4,139,254**		
CUSTOMERS' ADVANCES FOR CONSTRUCTION								
361.00	COLLECTION MAINS - GRAVITY	70-R2.5	126,000.00	0	126,000	2,626	48.0	2.08
TOTAL CUSTOMERS' ADVANCES FOR CONSTRUCTION			**126,000.00**	**0**	**126,000**	**2,626**		
CONTRIBUTIONS IN AID OF CONSTRUCTION								
DEPRECIABLE PLANT								
354.00	STRUCTURES AND IMPROVEMENTS							
	COLLECTION	55-S0.5	1,277,000.00	409,543	867,457	24,595	35.3	1.93
	PUMPING	55-R2.5	1,084,876.22	122,337	962,539	24,329	39.6	2.24
	TREATMENT AND DISPOSAL	45-R2	6,537,155.71	1,836,991	4,700,165	188,526	24.9	2.88
	GENERAL	50-R3	14,636.81	8,523	6,114	354	17.3	2.42
	TOTAL ACCOUNT 354		8,913,668.74	2,377,394	6,536,275	237,804		

AQUA PENNSYLVANIA, INC.

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF MARCH 31, 2018

	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF MARCH 31, 2018	BOOK RESERVE	FUTURE ACCRUALS	ANNUAL ACCRUAL AMOUNT	COMPOSITE REMAINING LIFE	ANNUAL ACCRUAL RATE, PERCENT
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
360.00	COLLECTION MAINS - FORCE	70-R2.5	9,872,459.72	1,286,248	8,586,212	178,609	48.1	1.81
361.00	COLLECTION MAINS - GRAVITY	70-R2.5	4,083,815.05	769,857	3,313,958	71,308	46.5	1.75
363.00	SERVICES	65-R4	1,488,413.86	517,616	970,798	19,618	49.5	1.32
371.30	PUMPING EQUIPMENT - PUMPING	23-S0	464,547.60	35,266	429,282	32,868	13.1	7.08
380.00	TREATMENT AND DISPOSAL EQUIPMENT	30-L0.5	1,553,793.25	762,551	791,242	52,907	15.0	3.41
381.40	PLANT SEWERS - TREATMENT AND DISPOSAL	40-R1.5	1,536.55	1,220	317	32	9.9	2.08
382.00	OUTFALL LINES	40-R2.5	1,536.55	1,220	317	45	7.0	2.93
389.20	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - COLLECTION	20-L3	13,030.75	4,882	8,149	721	11.3	5.53
390.10	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20-SQ	274.98	260	15	0	-	-
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	4,449.14	4,504	(55)	0	-	-
394.00	LABORATORY EQUIPMENT	25-SQ	1,362.82	1,383	(20)	0	-	-
	TOTAL DEPRECIABLE PLANT		**26,398,889.01**	**5,762,401**	**20,636,490**	**593,912**		
	TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION		**26,398,889.01**	**5,762,401**	**20,636,490**	**593,912**		
	AMORTIZATION OF NET SALVAGE					41,549		
	TOTAL WASTEWATER PLANT		**118,682,738.17**	**32,776,275**	**83,039,273**	**3,584,265**		

AQUA PENNSYLVANIA, INC.

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF MARCH 31, 2019

	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF MARCH 31, 2019	BOOK RESERVE	FUTURE ACCRUALS	ANNUAL ACCRUAL AMOUNT	COMPOSITE REMAINING LIFE	ANNUAL ACCRUAL RATE, PERCENT
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
INTANGIBLE PLANT								
351.00	ORGANIZATION	NONDEPR.	1,559,913.03					
TOTAL INTANGIBLE PLANT			1,559,913.03					
NONDEPRECIABLE PLANT								
353.20	LAND AND LAND RIGHTS - COLLECTION	NONDEPR.	42,731.40					
353.30	LAND AND LAND RIGHTS - PUMPING	NONDEPR.	573,591.78					
353.40	LAND AND LAND RIGHTS - TREATMENT AND DISPOSAL	NONDEPR.	690,952.37					
TOTAL NONDEPRECIABLE PLANT			1,307,275.55					
DEPRECIABLE PLANT								
354.00	STRUCTURES AND IMPROVEMENTS							
	COLLECTION	55-S0.5	5,665,242.62	1,993,739	3,671,504	107,607	34.1	1.90
	PUMPING	60-S1	5,684,134.69	1,281,841	4,402,294	108,303	40.6	1.91
	TREATMENT AND DISPOSAL	50-R2	26,103,594.50	7,484,624	18,618,971	640,005	29.1	2.45
	RECLAIMED WATER TREATMENT	60-R2.5	36,713.07	11,268	25,445	626	40.6	1.71
	GENERAL	50-R3	572,259.67	271,252	301,008	10,987	27.4	1.92
	TOTAL ACCOUNT 354		38,061,944.55	11,042,723	27,019,222	867,528		
355.00	POWER GENERATING EQUIPMENT							
	COLLECTION	25-R2.5	92,159.43	26,306	65,854	4,737	13.9	5.14
	PUMPING	25-R2.5	783,235.88	159,727	623,509	40,476	15.4	5.17
	TREATMENT AND DISPOSAL	25-R2.5	2,245,376.53	294,271	1,951,106	115,594	16.9	5.15
	TOTAL ACCOUNT 355		3,120,771.84	480,303	2,640,469	160,807		
360.00	COLLECTION MAINS - FORCE	75-R2.5	26,067,475.71	5,743,148	20,324,328	413,801	49.1	1.59
361.00	COLLECTION MAINS - GRAVITY	75-R2.5	37,378,828.39	5,898,082	31,480,747	608,191	51.8	1.63
362.00	SPECIAL COLLECTING STRUCTURES	40-R3	164,902.64	7,343	157,560	4,941	31.9	3.00
363.00	SERVICES	70-R4	10,218,687.70	3,482,179	6,736,509	137,883	48.9	1.35
364.00	METERS	25-S2.5	426,184.31	83,304	342,881	20,884	16.4	4.90
370.00	RECEIVING WELLS	40-S2.5	550,755.12	231,011	319,744	16,291	19.6	2.96
371.00	PUMPING EQUIPMENT							
	PUMPING	25-L0.5	12,763,286.15	4,515,600	8,247,686	618,459	13.3	4.85
	RECLAIMED WATER TREATMENT	25-L0.5	248,116.59	147,053	101,064	8,710	11.6	3.51
	TOTAL ACCOUNT 371		13,011,402.74	4,662,653	8,348,750	627,169		
380.00	TREATMENT AND DISPOSAL EQUIPMENT	40-S0	44,987,831.98	7,793,650	37,194,182	1,572,424	23.7	3.50
381.00	PLANT SEWERS							
	TREATMENT AND DISPOSAL	40-R1.5	122,375.79	26,093	96,283	3,955	24.3	3.23
	RECLAIMED WATER TREATMENT	40-R1.5	6,264.17	1,099	5,165	206	25.1	3.29
	TOTAL ACCOUNT 381		128,639.96	27,192	101,448	4,161		
382.00	OUTFALL LINES	40-R2.5	125,058.17	25,247	99,811	3,940	25.3	3.15

AQUA PENNSYLVANIA, INC.

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF MARCH 31, 2019

	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF MARCH 31, 2019	BOOK RESERVE	FUTURE ACCRUALS	ANNUAL ACCRUAL AMOUNT	COMPOSITE REMAINING LIFE	ANNUAL ACCRUAL RATE, PERCENT
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
389.00	OTHER PLANT AND MISCELLANEOUS EQUIPMENT							
	COLLECTION	20-L3	661,407.77	276,985	384,423	46,384	8.3	7.01
	PUMPING	20-L3	67,370.96	23,842	43,529	4,049	10.8	6.01
	TREATMENT AND DISPOSAL	25-S2.5	32,049.19	25,482	6,567	489	13.4	1.53
	TOTAL ACCOUNT 389		760,827.92	326,309	434,519	50,922		
390.00	OFFICE FURNITURE AND EQUIPMENT							
	FURNITURE	20-SQ	10,195.46	6,693	3,503	255	13.7	2.50
	OFFICE EQUIPMENT	10-SQ	733,602.12	147,826	585,777	86,578	6.8	11.80
	COMPUTER HARDWARE	5-SQ	786,443.06	443,253	343,190	125,719	2.7	15.99
	COMPUTER SOFTWARE	10-SQ	60,129.40	30,059	30,070	3,535	8.5	5.88
	TOTAL ACCOUNT 390		1,590,370.04	627,831	962,540	216,087		
391.00	TRANSPORTATION EQUIPMENT	15-L3	474,460.25	242,132	232,328	20,836	11.2	4.39
392.00	STORES EQUIPMENT	20-SQ	10,955.41	7,215	3,740	422	8.9	3.85
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	300,323.29	46,284	254,039	25,585	9.9	8.52
394.00	LABORATORY EQUIPMENT	25-SQ	682,153.55	227,819	454,334	24,033	18.9	3.52
395.00	POWER OPERATED EQUIPMENT	20-L2.5	184,201.17	121,284	62,918	7,756	8.1	4.21
	COMMUNICATION EQUIPMENT							
396.00	GENERAL	15-SQ	896,213.09	111,341	784,872	63,340	12.4	7.07
396.70	SCADA	10-SQ	421,104.11	36,866	384,238	44,875	8.6	10.66
	TOTAL ACCOUNT 396		1,317,317.20	148,208	1,169,110	108,215		
397.00	MISCELLANEOUS EQUIPMENT	25-SQ	39,059.93	11,722	27,338	1,391	19.7	3.56
398.00	OTHER TANGIBLE PLANT	25-SQ	71,100.00	0	71,100	2,910	24.4	4.09
TOTAL DEPRECIABLE PLANT			**179,673,251.87**	**41,235,639**	**138,437,617**	**4,896,177**		
TOTAL WASTEWATER PLANT IN SERVICE			**182,540,440.45**	**41,235,639**	**138,437,617**	**4,896,177**		
CUSTOMERS' ADVANCES FOR CONSTRUCTION								
361.00	COLLECTION MAINS - GRAVITY	75-R2.5	126,000.00	2,419	123,581	2,401	51.5	1.91
TOTAL CUSTOMERS' ADVANCES FOR CONSTRUCTION			**126,000.00**	**2,419**	**123,581**	**2,401**		
CONTRIBUTIONS IN AID OF CONSTRUCTION								
DEPRECIABLE PLANT								
354.00	STRUCTURES AND IMPROVEMENTS							
	COLLECTION	55-S0.5	1,277,000.00	434,189	842,811	24,094	35.0	1.89
	PUMPING	60-S1	1,084,876.22	143,926	940,950	21,563	43.6	1.99
	TREATMENT AND DISPOSAL	50-R2	6,537,155.71	1,999,766	4,537,390	159,938	28.4	2.45
	GENERAL	50-R3	14,636.81	8,877	5,760	343	16.8	2.34
	TOTAL ACCOUNT 354		8,913,668.74	2,586,758	6,326,911	205,938		

AQUA PENNSYLVANIA, INC.

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF MARCH 31, 2019

	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF MARCH 31, 2019	BOOK RESERVE	FUTURE ACCRUALS	ANNUAL ACCRUAL AMOUNT	COMPOSITE REMAINING LIFE	ANNUAL ACCRUAL RATE, PERCENT
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
360.00	COLLECTION MAINS - FORCE	75-R2.5	9,872,459.72	1,451,118	8,421,342	160,591	52.4	1.63
361.00	COLLECTION MAINS - GRAVITY	75-R2.5	4,083,815.05	835,606	3,248,209	64,804	50.1	1.59
363.00	SERVICES	70-R4	1,488,413.86	535,477	952,937	17,902	53.2	1.20
371.30	PUMPING EQUIPMENT - PUMPING	25-L0.5	464,547.60	67,831	396,717	29,081	13.6	6.26
380.00	TREATMENT AND DISPOSAL EQUIPMENT	40-S0	1,553,793.25	799,221	754,572	35,520	21.2	2.29
381.40	PLANT SEWERS - TREATMENT AND DISPOSAL	40-R1.5	1,536.55	1,252	285	30	9.5	1.95
382.00	OUTFALL LINES	40-R2.5	1,536.55	1,265	272	41	6.6	2.67
389.20	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - COLLECTION	20-L3	13,030.75	5,603	7,428	707	10.5	5.43
390.10	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20-SQ	274.98	260	15	0	-	-
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	4,449.14	4,504	(55)	0	-	-
394.00	LABORATORY EQUIPMENT	25-SQ	1,362.82	1,383	(20)	0	-	-
	TOTAL DEPRECIABLE PLANT		**26,398,889.01**	**6,290,278**	**20,108,613**	**514,614**		
	TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION		**26,398,889.01**	**6,290,278**	**20,108,613**	**514,614**		
	AMORTIZATION OF NET SALVAGE					43,079		
	TOTAL WASTEWATER PLANT		**156,015,551.44**	**34,942,942**	**118,205,423**	**4,422,241**		

AQUA PENNSYLVANIA, INC.

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF MARCH 31, 2020

	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF MARCH 31, 2020	BOOK RESERVE	FUTURE ACCRUALS	ANNUAL ACCRUAL AMOUNT	COMPOSITE REMAINING LIFE	ANNUAL ACCRUAL RATE, PERCENT
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
INTANGIBLE PLANT								
351.00	ORGANIZATION	NONDEPR.	1,559,913.03					
TOTAL INTANGIBLE PLANT			1,559,913.03					
NONDEPRECIABLE PLANT								
353.20	LAND AND LAND RIGHTS - COLLECTION	NONDEPR.	42,731.40					
353.30	LAND AND LAND RIGHTS - PUMPING	NONDEPR.	573,591.78					
353.40	LAND AND LAND RIGHTS - TREATMENT AND DISPOSAL	NONDEPR.	690,952.37					
TOTAL NONDEPRECIABLE PLANT			1,307,275.55					
DEPRECIABLE PLANT								
354.00	STRUCTURES AND IMPROVEMENTS							
	COLLECTION	55-S0.5	6,560,313.37	2,074,082	4,486,231	130,477	34.4	1.99
	PUMPING	60-S1	6,582,190.25	1,363,080	5,219,111	127,783	40.8	1.94
	TREATMENT AND DISPOSAL	50-R2	30,227,789.22	8,013,188	22,214,601	745,415	29.8	2.47
	RECLAIMED WATER TREATMENT	60-R2.5	36,713.07	11,896	24,817	620	40.0	1.69
	GENERAL	50-R3	572,259.67	282,239	290,021	10,876	26.7	1.90
	TOTAL ACCOUNT 354		43,979,265.58	11,744,485	32,234,781	1,015,171		
355.00	POWER GENERATING EQUIPMENT							
	COLLECTION	25-R2.5	92,159.43	31,043	61,117	4,600	13.3	4.99
	PUMPING	25-R2.5	882,555.33	203,430	679,126	43,545	15.6	4.93
	TREATMENT AND DISPOSAL	25-R2.5	2,530,105.01	419,072	2,111,033	125,417	16.8	4.96
	TOTAL ACCOUNT 355		3,504,819.77	653,544	2,851,276	173,562		
360.00	COLLECTION MAINS - FORCE	75-R2.5	26,142,344.69	6,179,651	19,962,693	408,900	48.8	1.56
361.00	COLLECTION MAINS - GRAVITY	75-R2.5	40,839,043.72	6,380,860	34,458,184	661,284	52.1	1.62
362.00	SPECIAL COLLECTING STRUCTURES	40-R3	170,155.95	12,389	157,767	5,019	31.4	2.95
363.00	SERVICES	70-R4	10,365,846.76	3,620,713	6,745,134	139,912	48.2	1.35
364.00	METERS	25-S2.5	440,359.03	104,530	335,829	21,091	15.9	4.79
370.00	RECEIVING WELLS	40-S2.5	550,755.12	247,313	303,442	16,054	18.9	2.91
371.00	PUMPING EQUIPMENT							
	PUMPING	25-L0.5	14,369,031.32	5,115,504	9,253,528	690,420	13.4	4.80
	RECLAIMED WATER TREATMENT	25-L0.5	248,116.59	155,762	92,355	8,087	11.4	3.26
	TOTAL ACCOUNT 371		14,617,147.91	5,271,265	9,345,883	698,507		
380.00	TREATMENT AND DISPOSAL EQUIPMENT	40-S0	60,102,275.68	9,021,489	51,080,787	2,143,469	23.8	3.57
381.00	PLANT SEWERS							
	TREATMENT AND DISPOSAL	40-R1.5	122,375.79	30,046	92,330	3,833	24.1	3.13
	RECLAIMED WATER TREATMENT	40-R1.5	6,264.17	1,305	4,959	201	24.7	3.21
	TOTAL ACCOUNT 381		128,639.96	31,351	97,289	4,034		
382.00	OUTFALL LINES	40-R2.5	153,708.17	28,626	125,082	4,728	26.5	3.08

AQUA PENNSYLVANIA, INC.

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF MARCH 31, 2020

	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF MARCH 31, 2020	BOOK RESERVE	FUTURE ACCRUALS	ANNUAL ACCRUAL AMOUNT	COMPOSITE REMAINING LIFE	ANNUAL ACCRUAL RATE, PERCENT
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
389.00	OTHER PLANT AND MISCELLANEOUS EQUIPMENT							
	COLLECTION	20-L3	661,407.77	323,350	338,058	43,770	7.7	6.62
	PUMPING	20-L3	67,370.96	27,891	39,480	3,937	10.0	5.84
	TREATMENT AND DISPOSAL	25-S2.5	32,049.19	25,972	6,077	480	12.7	1.50
	TOTAL ACCOUNT 389		760,827.92	377,213	383,615	48,187		
390.00	OFFICE FURNITURE AND EQUIPMENT							
	FURNITURE	20-SQ	10,195.46	6,948	3,248	256	12.7	2.51
	OFFICE EQUIPMENT	10-SQ	887,950.04	246,155	641,795	102,454	6.3	11.54
	COMPUTER HARDWARE	5-SQ	951,908.59	586,104	365,804	133,720	2.7	14.05
	COMPUTER SOFTWARE	10-SQ	60,129.40	33,595	26,534	3,541	7.5	5.89
	TOTAL ACCOUNT 390		1,910,183.49	872,802	1,037,381	239,971		
391.00	TRANSPORTATION EQUIPMENT	15-L3	540,016.22	265,290	274,726	26,546	10.3	4.92
392.00	STORES EQUIPMENT	20-SQ	10,955.41	7,637	3,318	421	7.9	3.84
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	351,573.29	74,805	276,768	20,312	13.6	5.78
394.00	LABORATORY EQUIPMENT	25-SQ	710,926.96	251,514	459,413	25,314	18.1	3.56
395.00	POWER OPERATED EQUIPMENT	20-L2.5	184,201.17	129,039	55,163	7,146	7.7	3.88
	COMMUNICATION EQUIPMENT							
396.00	GENERAL	15-SQ	1,124,404.72	185,278	939,127	79,008	11.9	7.03
396.70	SCADA	10-SQ	528,324.63	89,248	439,077	56,118	7.8	10.62
	TOTAL ACCOUNT 396		1,652,729.35	274,525	1,378,204	135,126		
397.00	MISCELLANEOUS EQUIPMENT	25-SQ	39,059.93	13,113	25,947	1,392	18.6	3.56
398.00	OTHER TANGIBLE PLANT	25-SQ	231,100.00	7,236	223,864	9,428	23.7	4.08
	TOTAL DEPRECIABLE PLANT		**207,385,936.08**	**45,569,391**	**161,816,546**	**5,805,574**		
	TOTAL WASTEWATER PLANT IN SERVICE		**210,253,124.66**	**45,569,391**	**161,816,546**	**5,805,574**		
	CUSTOMERS' ADVANCES FOR CONSTRUCTION							
361.00	COLLECTION MAINS - GRAVITY	75-R2.5	126,000.00	4,826	121,174	2,380	50.9	1.89
	TOTAL CUSTOMERS' ADVANCES FOR CONSTRUCTION		**126,000.00**	**4,826**	**121,174**	**2,380**		
	CONTRIBUTIONS IN AID OF CONSTRUCTION							
	DEPRECIABLE PLANT							
354.00	STRUCTURES AND IMPROVEMENTS							
	COLLECTION	55-S0.5	1,277,000.00	458,324	818,676	23,702	34.5	1.86
	PUMPING	60-S1	1,084,876.22	165,515	919,361	21,460	42.8	1.98
	TREATMENT AND DISPOSAL	50-R2	6,537,155.71	2,159,926	4,377,229	157,105	27.9	2.40
	GENERAL	50-R3	14,636.81	9,219	5,417	337	16.1	2.30
	TOTAL ACCOUNT 354		8,913,668.74	2,792,985	6,120,683	202,604		

AQUA PENNSYLVANIA, INC.

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF MARCH 31, 2020

	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF MARCH 31, 2020	BOOK RESERVE	FUTURE ACCRUALS	ANNUAL ACCRUAL AMOUNT	COMPOSITE REMAINING LIFE	ANNUAL ACCRUAL RATE, PERCENT
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
360.00	COLLECTION MAINS - FORCE	75-R2.5	9,872,459.72	1,612,039	8,260,421	157,469	52.5	1.60
361.00	COLLECTION MAINS - GRAVITY	75-R2.5	4,083,815.05	900,539	3,183,276	63,999	49.7	1.57
363.00	SERVICES	70-R4	1,488,413.86	553,338	935,076	17,873	52.3	1.20
371.30	PUMPING EQUIPMENT - PUMPING	25-L0.5	464,547.60	96,912	367,636	26,776	13.7	5.76
380.00	TREATMENT AND DISPOSAL EQUIPMENT	40-S0	1,553,793.25	834,803	718,990	34,235	21.0	2.20
381.40	PLANT SEWERS - TREATMENT AND DISPOSAL	40-R1.5	1,536.55	1,282	255	28	9.1	1.82
382.00	OUTFALL LINES	40-R2.5	1,536.55	1,306	231	36	6.4	2.34
389.20	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - COLLECTION	20-L3	13,030.75	6,310	6,720	693	9.7	5.32
390.10	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20-SQ	274.98	260	15	0	-	-
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	4,449.14	4,504	(55)	0	-	-
394.00	LABORATORY EQUIPMENT	25-SQ	1,362.82	1,383	(20)	0	-	-
	TOTAL DEPRECIABLE PLANT		**26,398,889.01**	**6,805,661**	**19,593,228**	**503,713**		
	TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION		**26,398,889.01**	**6,805,661**	**19,593,228**	**503,713**		
	AMORTIZATION OF NET SALVAGE					49,677		
	TOTAL WASTEWATER PLANT		**183,728,235.65**	**38,758,904**	**142,102,144**	**5,349,158**		

AQUA PENNSYLVANIA, INC.
2021 RATE CASE
FILING REQUIREMENTS

F. Depreciation

DP6. Provide an exhibit showing gross salvage, cost of removal, and net salvage for the 5 most recent calendar or fiscal years by account.

A. Please see the attached.

Aqua Pennsylvania, Inc.
Data Requirements of the Pennsylvania Public Utility Commission
Depreciation Study

FR VI.6

Aqua Pennsylvania, Inc.
VI. Depreciation

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

Answer:

The information is presented on pages III-2 through III-4 of Exhibit No. 6-A, Part I for the historic test year, pages VIII-2 through VIII-4 of Exhibit No. 6-A, Part II for the future test year and pages III-2 through III-4 of Exhibit No. 6-A, Part III for the fully forecasted test year for water assets.

The information is presented on pages III-2 and III-3 of Exhibit No. 6-B, Part I for the historic test year, pages VIII-2 and VIII-3 of Exhibit No. 6-B, Part II of the future test year and pages III-2 and III-3 of Exhibit No. 6-B, Part III for the fully forecasted test year for wastewater assets.

The information is presented on page III-2 of Exhibit No. 6-C, Part I for the historic test year, page VIII-2 of Exhibit No. 6-C, Part II of the future test year and page III-2 of Exhibit No. 6-C, Part III for the fully forecasted test year for wastewater assets.

The information is presented on page III-2 of Exhibit No. 6-D, Part I for the historic test year, page VIII-2 of Exhibit No. 6-D, Part II of the future test year and page III-2 of Exhibit No. 6-D, Part III for the fully forecasted test year for wastewater assets.

The information is presented on page III-2 of Exhibit No. 6-E, Part I for the historic test year, page VIII-2 of Exhibit No. 6-E, Part II of the future test year and page III-2 of Exhibit No. 6-E, Part III for the fully forecasted test year for wastewater assets.

The information is presented on page III-2 of Exhibit No. 6-F, Part I for the historic test year, page VIII-2 of Exhibit No. 6-F, Part II of the future test year and page III-2 of Exhibit No. 6-F, Part III for the fully forecasted test year for wastewater assets.

The information is presented on page III-2 of Exhibit No. 6-G, Part I for the historic test year, page VIII-2 of Exhibit No. 6-G, Part II of the future test year and page III-2 of Exhibit No. 6-G, Part III for the fully forecasted test year for wastewater assets.