

PENNSYLVANIA-AMERICAN WATER COMPANY

**2022 GENERAL BASE RATE CASE
R-2022-3031672 (WATER)
R-2022-3031673 (WASTEWATER)**

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

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

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

DIRECT TESTIMONY OF
JOHN J. SPANOS

ON BEHALF OF
PENNSYLVANIA-AMERICAN WATER COMPANY

DEPRECIATION

DOCKET NOS.
R-2022-3031672 (WATER)
R-2022-3031673 (WASTEWATER)

April 29, 2022

BEFORE THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

RE: PENNSYLVANIA-AMERICAN WATER COMPANY

DIRECT TESTIMONY OF JOHN J. SPANOS

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

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

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

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

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

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

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

10 A. I am President.

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

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

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

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

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

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

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

8 A. I have over 35 years of depreciation experience, which includes giving expert
9 testimony in over 390 cases before 41 regulatory commissions, including the
10 Pennsylvania Public Utility Commission (“Commission”). My participation in
11 the cases where I appeared as an expert witness has included conducting
12 and analyzing depreciation studies for companies, government-owned
13 utilities and other service providers in the electric, gas, water, wastewater and
14 pipeline industries. In addition to the cases in which I submitted testimony,
15 I have supervised over 700 other depreciation or valuation assignments.
16 Please refer to Appendix A for additional information on my qualifications,
17 work history, case experience, and my leadership in the Society of
18 Depreciation Professionals.

19 **Q. What is the purpose of your testimony?**

20 A. I was asked by Pennsylvania-American Water Company (“PAWC” or the
21 “Company”) to prepare depreciation studies of the Company’s water and
22 wastewater plant in service as of December 31, 2021 and its water and
23 wastewater plant projected to be in service as of December 31, 2022, and
24 December 31, 2023. The depreciation studies are presented for the total

1 water operations and separately for the five wastewater operations,
2 consisting of the following:

- 3 (1) Water Operations
- 4 (2) Wastewater Sanitary Sewer System (“SSS”) General Operations
- 5 (3) Royersford Wastewater Operations
- 6 (4) Upper Pottsgrove Wastewater Operations
- 7 (5) York Wastewater Operations
- 8 (6) Wastewater Combined Sewer System (“CSS”) Operations

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

10 A. Yes, I have prepared a total of sixteen exhibits, consisting of the following:

- 11 • **Exhibit Nos. 11-A, 11-D, 11-G and 11-N** present the results of the
12 depreciation studies for each water and wastewater operation as of
13 December 31, 2021, except York Wastewater Operations and Upper
14 Pottsgrove Wastewater Operations because PAWC will acquire those
15 systems in 2022, as explained by Bernard J. Grundusky in PAWC
16 Statement No. 7.
- 17 • **Exhibit Nos. 11-B, 11-E, 11-H, 11-J, 11-L and 11-O** present the
18 results of the depreciation study for each water and wastewater
19 operation as of December 31, 2022.
- 20 • **Exhibit Nos. 11-C, 11-F, 11-I, 11-K, 11-M and 11-P** present the
21 results of the depreciation study for each water and wastewater
22 operation as of December 31, 2023.

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

4 **Q. Please describe what is set forth in each of Exhibit Nos. 11-A through**
5 **11-P.**

6 A. **Exhibit No. 11-A**, titled "2021 Depreciation Study - Calculated Annual
7 Depreciation Accruals Related to Water Plant as of December 31, 2021,"
8 includes the results of the depreciation study related to the assets of the
9 Water Operations as of December 31, 2021. The report also includes the
10 detailed depreciation calculations.

11 **Exhibit No. 11-B**, titled "2022 Depreciation Study - Calculated Annual
12 Depreciation Accruals Related to Water Plant as of December 31, 2022,"
13 includes the results of the depreciation study related to the assets of Water
14 Operations estimated as of December 31, 2022. The report also includes
15 explanatory text, statistics related to the estimation of service life, and the
16 detailed depreciation calculations.

17 **Exhibit No. 11-C** titled "2023 Depreciation Study – Calculated Annual
18 Depreciation Accruals Related to Water Plant as of December 31, 2023,"
19 includes the results of the depreciation study related to the assets of Water
20 Operations estimated as of December 31, 2023.

21 **Exhibit Nos. 11-D through 11-P** pertain to the Company's wastewater
22 operations and are organized in the same fashion described above for
23 PAWC's Water Operations except, as I noted before, there is no exhibit
24 presenting the results of a depreciation study for the Upper Pottsgrove

1 Wastewater Operations and York Wastewater Operations as of
2 December 31, 2021 because PAWC acquired these systems in 2022.

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

4 A. The purpose of the depreciation studies is to estimate the annual depreciation
5 accruals related to water and wastewater plant in service for ratemaking
6 purposes and, using Commission-approved procedures, to estimate the
7 Company's book reserve as of December 31, 2021, December 31, 2022 and
8 December 31, 2023.

9 **Q. Is the Company's claim for annual depreciation in the current
10 proceeding based on the same method of depreciation used in its most
11 recent rate proceeding in Docket Nos. R-2020-3019369 and R-2020-
12 3019371?**

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

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

23 A. The equal life group procedure is used in the current studies for all
24 depreciable accounts and installation years of water and wastewater plant,

1 which is the same procedure that has been used by the Company for many
2 years with the Commission's approval and, in fact, was approved most
3 recently in the Company's last base rate case (Docket Nos. R-2020-3019369
4 and R-2020-3019371).

5 **Q. Is the Company's claim for accrued depreciation in the current**
6 **proceeding made on the same basis that has been used for over thirty-**
7 **seven years?**

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

14 **Q. How was the book reserve used in the calculation of annual**
15 **depreciation?**

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

20 **Q. How was the book reserve as of December 31, 2022 and December 31,**
21 **2023 estimated?**

22 A. The book reserve as of December 31, 2022 and December 31, 2023, by
23 account, was projected by adding estimated accruals, salvage and the
24 amortization of net salvage and subtracting estimated retirements and cost of
25 removal from the book reserve as of December 31, 2021. Annual accruals

1 were calculated based on average yearly or monthly plant balances. For
2 most accounts, salvage and cost of removal were estimated by:
3 (1) expressing actual salvage and cost of removal as a percent of retirements,
4 by account, for the most recent five-year period; and (2) applying those
5 percentages to the projected retirements by account. The projected book
6 reserve, by account, was allocated to vintages for the purpose of the annual
7 accrual calculation based on calculated accrued depreciation as of
8 December 31, 2022 and December 31, 2023.

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

11 A. Yes. Service life studies were most recently performed in 2017 (based on
12 plant data through 2016) for the Company's water assets and 2020 (based
13 on plant data through 2019) for its wastewater assets. The service life studies
14 were the basis for the service lives and survivor curves I used to calculate
15 annual accruals.

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

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

24 lowa-type survivor curves were used to describe the estimated survivor
25 characteristics of the mass property groups. Individual service lives were

1 used for major individual units of plant, such as reservoirs and buildings
2 housing treatment plants, pump stations, offices and shops. The life span
3 concept was recognized by coordinating the lives of associated plant installed
4 in subsequent years with the probable retirement date defined by the life
5 estimated for the major unit.

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

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

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

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

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

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

1 **Q. Are the factors considered in your estimates of service life presented in**
2 **Exhibit Nos. 11-B, 11-E, 11-H, 11-J, 11-L and 11-O?**

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

5 **Q. Please outline the contents of Exhibit Nos. 11-B, 11-E, 11-H, 11-J, 11-L**
6 **and 11-O, which include the results of your service life studies for water**
7 **and wastewater plant.**

8 A. Exhibit No. 11-B is presented in eight parts. Part I, Introduction, discusses
9 the plan of the report and the basis of the study. Part II, Estimation of Survivor
10 Curves, presents descriptions of the considerations and the methods used in
11 the service life studies. Part III, Service Life Considerations, presents the
12 factors and judgments utilized in the average service-life analysis. Part IV,
13 Calculation of Annual and Accrued Depreciation, describes the procedures
14 used in the calculation of group depreciation. Part V, Results of Study,
15 presents a summary by depreciable group of annual depreciation accrual
16 rates and amounts. Part VI, Service Life Statistics, presents the statistical
17 analysis of service life estimates. Part VII, Detailed Depreciation
18 Calculations, presents the detailed tabulations of annual depreciation.
19 Finally, Part VIII, Experienced and Estimated Net Salvage, presents the cost
20 of removal and gross salvage recorded for the period 2018-2022.

21 Table 1, pages V-5 and V-6, presents the book cost of Water Plant as
22 of December 31, 2022, Customers' Advances for Construction, Contributions
23 in Aid of Construction, and the resulting net original cost used in the
24 depreciation study. Table 2, pages V-7 through V-9, presents the estimated

1 survivor curve, the net original cost as of December 31, 2022, and the book
2 reserve and calculated annual depreciation for each account or subaccount
3 of Water Plant. Table 3, pages V-10 through V-12, presents the bring-forward
4 to December 31, 2022, of the book depreciation reserve as of December 31,
5 2021. Table 4, pages V-13 through V-15, sets forth the calculation of the
6 annual accruals used in the bring-forward. Table 5, page V-16, presents the
7 experienced and estimated net salvage during the five-year period, 2018
8 through 2022.

9 The section beginning on page VI-2 presents the results of the
10 retirement rate analyses prepared as the historical bases for the service life
11 estimates. The section beginning on page VII-2 presents the depreciation
12 calculations related to original cost. The tabulation on pages VII-3 through
13 VII-6 presents the cumulative depreciated original cost by year installed. The
14 tabulations on pages VII-8 through VII-143 present the calculation of annual
15 depreciation by vintage by account for each depreciable group of water plant.
16 The tabulation on pages VIII-2 through VIII-6 presents the retirements,
17 salvage, and cost of removal by account for each year during the period 2018
18 through 2022.

19 Exhibit Nos. 11-E, 11-H, 11-J, 11-L and 11-O are presented in the same
20 fashion described above for all of the Company's wastewater plant by
21 operating system.

1 **Q. Please outline the contents of Exhibit Nos. 11-C, 11-F, 11-I, 11-K, 11-M**
2 **and 11-P.**

3 A. Exhibit No. 11-C includes a description of the results, summaries of the
4 depreciation calculations, and the detailed depreciation calculations as of
5 December 31, 2023. The descriptions and explanations presented in Exhibit
6 No. 11-B are also applicable to the depreciation calculations presented in
7 Exhibit No. 11-C. The graphs and tables related to service lives presented in
8 Exhibit No. 11-B also support the service life estimates used in Exhibit No.
9 11-C, inasmuch as the estimates are the same for both test years. The
10 summary tables and detailed depreciation calculations as of December 31,
11 2023, are organized and presented in the same manner as those as of
12 December 31, 2022. Exhibit Nos. 11-F, 11-I, 11-K, 11-M and 11-P present
13 data and information for all of PAWC's wastewater plant, by operating
14 system, in the same fashion described above.

15 **Q. Please outline the contents of Exhibit Nos. 11-A, 11-D, 11-G and 11-N.**

16 A. Exhibit No. 11-A includes a description of the results, summaries of the
17 depreciation calculations, and the detailed depreciation calculations as of
18 December 31, 2021. The descriptions and explanations presented in Exhibit
19 No. 11-B are also applicable to the depreciation calculations presented in
20 Exhibit No. 11-A. The graphs and tables related to service lives presented in
21 Exhibit No. 11-B also support the service life estimates used in Exhibit No.
22 11-A, inasmuch as the estimates are the same for both test years. The
23 summary tables and detailed depreciation calculations as of December 31,
24 2021 are organized and presented in the same manner as those as of

1 December 31, 2022. Exhibit Nos. 11-D, 11-G and 11-N are presented in the
2 same fashion as the Water Operations assets, and use the same format for
3 all wastewater plant by operating system, except the Upper Pottsgrove
4 Wastewater Operations and York Wastewater Operations (for the reasons
5 previously explained).

6 **Q. Please use an example to illustrate the manner in which the study is**
7 **presented in Exhibit Nos. 11-A through 11-P.**

8 A. I will use Account 331, Mains and Accessories, as my example, inasmuch as
9 it is the largest depreciable group of water assets and represents 51 percent
10 of the original cost of depreciable water utility plant as of December 31, 2022.

11 The retirement rate method was used to analyze the survivor
12 characteristics of this group. The life tables for the 1948-2016 and 1997-2016
13 experience bands are presented on pages VI-95 through VI-104 of Exhibit
14 No. 11-B. The life tables, or original survivor curves, are plotted along with
15 the estimated smooth survivor curve, the 110-R2, on page VI-94.

16 The calculation of the annual depreciation related to the original cost of
17 water plant as of December 31, 2021 is presented on pages II-115 through
18 II-118 of Exhibit No. 11-A. The calculation is based on the 110-R2 survivor
19 curve, the attained age, and the allocated book reserve. The calculation as
20 of December 31, 2022 is presented on pages VII-112 through VII-114 of
21 Exhibit No. 11-B and is based in part on the bring-forward of the book reserve.
22 The calculation as of December 31, 2023 is presented on pages II-105
23 through II-107 of Exhibit No. 11-C and is based in part on the bring-forward
24 of the book reserve. The tabulations in Exhibit Nos. 11-A, 11-B and 11-C set

1 forth the installation year, the original cost, calculated accrued depreciation,
2 allocated book reserve, future accruals, remaining life and annual accrual.
3 The totals are brought forward to Table 2 on page I-7 in Exhibit No. 11-A, on
4 page V-9 in Exhibit No. 11-B and on page I-7 in Exhibit No. 11-C. The same
5 process was conducted for the plant of all the wastewater systems.

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

7 A. Yes. Certain items of plant, as well as amounts received from customers as
8 advances or contributions, have been excluded from the original cost used in
9 the study. The original cost and a description of the plant excluded are set
10 forth on page I-5 of Exhibit No. 11-B. The net original cost used in the study
11 is developed in Table 1 on pages I-3 and I-4 of Exhibit No. 11-A, on pages
12 V-5 and V-6 of Exhibit No. 11-B and on pages I-3 and I-4 of Exhibit No. 11-C.
13 The same description pertains to all the studies for the Company's
14 wastewater operations.

15 **Q. In what manner is net salvage incorporated in the depreciation**
16 **calculations?**

17 A. As stated on page IV-7 of Exhibit No. 11-B, no adjustment for net salvage
18 was made to the calculated annual depreciation amounts. The total
19 calculated annual depreciation set forth on page I-7 of Exhibit No. 11-A, on
20 page V-9 of Exhibit No. 11-B and on page I-7 of Exhibit No. 11-C reflects an
21 addition for the amortization of negative net salvage in accordance with the
22 practice of the Commission. The amortization is based on: (1) experience
23 during the period 2017 through 2021 for the calculation as of December 31,
24 2021; (2) experience during the period 2018 through 2021, plus estimates for

1 the year 2022, for the calculation as of December 31, 2022; and
2 (3) experience during the period 2019 through 2021, plus estimates for the
3 years 2022 and 2023, for the calculation as of December 31, 2023. The detail
4 by plant account of regular retirements, salvage, and cost of removal for each
5 year is presented on: (1) pages III-2 through III-6 of Exhibit No. 11-A;
6 (2) pages VIII-2 through VIII-6 of Exhibit No. 11-B; and (3) pages III-2 through
7 III-6 of Exhibit No, 11-C. The totals are brought forward to Table 3 on page
8 I-8 of Exhibit No. 11-A, to Table 5 on page V-16 of Exhibit No. 11-B and to
9 Table 5 on page I-14 of Exhibit No. 11-C, in which the amounts of the five-
10 year amortizations are calculated. The same calculations are presented in
11 all the studies for the Company's wastewater operations.

12 **Q. Do any systems have additional calculations performed?**

13 A. Yes. The York Wastewater Operations acquisition will be recorded at the net
14 value of the assets in 2022 determined by the Commission under Section
15 1329(c) of the Public Utility Code. Therefore, the service lives and survivor
16 curves for each plant account based on the seller's original cost for the
17 acquired property were used to calculate depreciation expense. From that
18 analysis, I derived the accrual rates that were applied to the acquired plant
19 at the approved ratemaking rate base, in order to determine the appropriate
20 level of depreciation expense to include in the Company's revenue
21 requirement. Appendix C sets forth the ratemaking rate base in the
22 Company's Application in the Section 1329 proceeding for the period,
23 December 31, 2022 and December 31, 2023.

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

2 A. Yes, it does.

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 Energy Arkansas, Inc.; 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.

Appendix A

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY

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

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
35.	2005	IL CC	05-0308	MidAmerican Energy Company	Depreciation
36.	2005	MO PSC	GF-2005	Laclede Gas Company	Depreciation
37.	2005	KS CC	05-WSEE-981-RTS	Westar Energy	Depreciation
38.	2005	RR Com of TX	GUD #	CenterPoint Energy – Entex Gas Services Div.	Depreciation
39.	2005	US District Court	Cause No. 1:99-CV-1693- LJM/VSS	Cinergy Corporation	Accounting
40.	2005	OK CC	PUD 200500151	Oklahoma Gas and Electric Company	Depreciation
41.	2005	MA Dept Tele- com & Ergy	DTE 05-85	NSTAR	Depreciation
42.	2005	NY PUC	05-E-934/05-G-0935	Central Hudson Gas & Electric Company	Depreciation
43.	2005	AK Reg Com	U-04-102	Chugach Electric Association	Depreciation
44.	2005	CA PUC	A05-12-002	Pacific Gas & Electric	Depreciation
45.	2006	PA PUC	R-00051030	Aqua Pennsylvania, Inc.	Depreciation
46.	2006	PA PUC	R-00051178	T.W. Phillips Gas and Oil Company	Depreciation
47.	2006	NC Util Cm.	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.

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

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
99.	2009	OH PUC		Aqua Ohio Water Company	Depreciation
100.	2009	WI PSC	3270-DU-103	Madison Gas & Electric Company	Depreciation
101.	2009	MO PSC	WR-2010	Missouri American Water Company	Depreciation
102.	2009	AK Reg Cm	U-09-097	Chugach Electric Association	Depreciation
103.	2010	IN URC	43969	Northern Indiana Public Service Company	Depreciation
104.	2010	WI PSC	6690-DU-104	Wisconsin Public Service Corp.	Depreciation
105.	2010	PA PUC	R-2010-2161694	PPL Electric Utilities Corp.	Depreciation
106.	2010	KY PSC	2010-00036	Kentucky American Water Company	Depreciation
107.	2010	PA PUC	R-2009-2149262	Columbia Gas of Pennsylvania	Depreciation
108.	2010	MO PSC	GR-2010-0171	Laclede Gas Company	Depreciation
109.	2010	SC PSC	2009-489-E	South Carolina Electric & Gas Company	Depreciation
110.	2010	NJ BD OF PU	ER09080664	Atlantic City Electric	Depreciation
111.	2010	VA St. CC	PUE-2010-00001	Virginia American Water Company	Depreciation
112.	2010	PA PUC	R-2010-2157140	The York Water Company	Depreciation
113.	2010	MO PSC	ER-2010-0356	Greater Missouri Operations Company	Depreciation
114.	2010	MO PSC	ER-2010-0355	Kansas City Power and Light	Depreciation
115.	2010	PA PUC	R-2010-2167797	T.W. Phillips Gas and Oil Company	Depreciation
116.	2010	PSC SC	2009-489-E	SCANA – Electric	Depreciation
117.	2010	PA PUC	R-2010-22010702	Peoples Natural Gas, LLC	Depreciation
118.	2010	AK PSC	10-067-U	Oklahoma Gas and Electric Company	Depreciation
119.	2010	IN URC	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.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
133.	2011	FERC	RP11-____-000	Carolina Gas Transmission	Depreciation
134.	2012	WA UTC	UE-120436/UG-120437	Avista Corporation	Depreciation
135.	2012	AK Reg Cm	U-12-009	Chugach Electric Association	Depreciation
136.	2012	MA PUC	DPU 12-25	Columbia Gas of Massachusetts	Depreciation
137.	2012	TX PUC	40094	El Paso Electric Company	Depreciation
138.	2012	ID PUC	IPC-E-12	Idaho Power Company	Depreciation
139.	2012	PA PUC	R-2012-2290597	PPL Electric Utilities	Depreciation
140.	2012	PA PUC	R-2012-2311725	Borough of Hanover – Bureau of Water	Depreciation
141.	2012	KY PSC	2012-00222	Louisville Gas and Electric Company	Depreciation
142.	2012	KY PSC	2012-00221	Kentucky Utilities Company	Depreciation
143.	2012	PA PUC	R-2012-2285985	Peoples Natural Gas Company	Depreciation
144.	2012	DC PSC	Case 1087	Potomac Electric Power Company	Depreciation
145.	2012	OH PSC	12-1682-EL-AIR	Duke Energy Ohio (Electric)	Depreciation
146.	2012	OH PSC	12-1685-GA-AIR	Duke Energy Ohio (Gas)	Depreciation
147.	2012	PA PUC	R-2012-2310366	City of Lancaster – Sewer Fund	Depreciation
148.	2012	PA PUC	R-2012-2321748	Columbia Gas of Pennsylvania	Depreciation
149.	2012	FERC	ER-12-2681-000	ITC Holdings	Depreciation
150.	2012	MO PSC	ER-2012-0174	Kansas City Power and Light	Depreciation
151.	2012	MO PSC	ER-2012-0175	KCPL Greater Missouri Operations Company	Depreciation
152.	2012	MO PSC	GO-2012-0363	Laclede Gas Company	Depreciation
153.	2012	MN PUC	G007,001/D-12-533	Integritys – 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.

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

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

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

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
233.	2016	PA PUC	R-2016-2537359	West Penn Power Company	Depreciation
234.	2016	PA PUC	R-2016-2529660	NiSource - Columbia Gas of PA	Depreciation
235.	2016	KY PSC	Case No. 2016-00063	Kentucky Utilities / Louisville Gas & Electric Co	Depreciation
236.	2016	MO PSC	ER-2016-0285	KCPL Missouri	Depreciation
237.	2016	AR PSC	16-052-U	Oklahoma Gas & Electric Co	Depreciation
238.	2016	PSCW	6680-DU-104	Wisconsin Power and Light	Depreciation
239.	2016	ID PUC	IPC-E-16-23	Idaho Power Company	Depreciation
240.	2016	OR PUC	UM1801	Idaho Power Company	Depreciation
241.	2016	ILL CC	16-	MidAmerican Energy Company	Depreciation
242.	2016	KY PSC	Case No. 2016-00370	Kentucky Utilities Company	Depreciation
243.	2016	KY PSC	Case No. 2016-00371	Louisville Gas and Electric Company	Depreciation
244.	2016	IN URC	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.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
266.	2017	ILL CC	Docket No. 17-0337	Illinois-American Water Company	Depreciation
267.	2017	FERC	Docket No. ER18-22-000	PPL Electric Utilities Corporation	Depreciation
268.	2017	IN URC	Cause No. 44988	Northern Indiana Public Service Company	Depreciation
269.	2017	NJ BPU	BPU Docket No. WR17090985	New Jersey American Water Company, Inc.	Depreciation
270.	2017	RI PUC	Docket No. 4800	SUEZ Water Rhode Island	Depreciation
271.	2017	OK CC	Cause No. PUD 201700496	Oklahoma Gas and Electric Company	Depreciation
272.	2017	NJ BPU	ER18010029 & GR18010030	Public Service Electric and Gas Company	Depreciation
273.	2017	NC Util Com.	Docket No. E-7, SUB 1146	Duke Energy Carolinas, LLC	Depreciation
274.	2017	KY PSC	Case No. 2017-00321	Duke Energy Kentucky, Inc.	Depreciation
275.	2017	MA DPU	D.P.U. 18-40	Berkshire Gas Company	Depreciation
276.	2018	IN IURC	Cause No. 44992	Indiana-American Water Company, Inc.	Depreciation
277.	2018	IN IURC	Cause No. 45029	Indianapolis Power and Light	Depreciation
278.	2018	NC Util Com.	Docket No. W-218, Sub 497	Aqua North Carolina, Inc.	Depreciation
279.	2018	PA PUC	Docket No. R-2018-2647577	NiSource - Columbia Gas of Pennsylvania, Inc.	Depreciation
280.	2018	OR PUC	Docket UM 1933	Avista Corporation	Depreciation
281.	2018	WA UTC	Docket No. UE-108167	Avista Corporation	Depreciation
282.	2018	ID PUC	AVU-E-18-03, AVU-G-18-02	Avista Corporation	Depreciation
283.	2018	IN URC	Cause No. 45039	Citizens Energy Group	Depreciation
284.	2018	FERC	Docket No. ER18-	Duke Energy Progress	Depreciation
285.	2018	PA PUC	Docket No. R-2018-3000124	Duquesne Light Company	Depreciation
286.	2018	MD PSC	Case No. 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.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
301.	2018	IL CC	Docket No. 18-1467	Aqua Illinois, Inc.	Depreciation
302.	2018	KY PSC	Case No. 2018-00294	Louisville Gas & Electric Company	Depreciation
303.	2018	KY PSC	Case No. 2018-00295	Kentucky Utilities Company	Depreciation
304.	2018	IN URC	Cause No. 45159	Northern Indiana Public Service Company	Depreciation
305.	2018	VA SCC	Case No. PUR-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.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
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	UG 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	OR PSC	UM-2180	Idaho Power Company	Depreciation
374.	2021	ID PUC	Case No. IPC-E-21-18	Idaho Power Company	Depreciation
375.	2021	WPSC	6690-DU-104	Wisconsin Public Service Company	Depreciation

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

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
376.	2021	PAPUC	Docket No. R-2021-3026116	Borough of Hanover	Depreciation
377.	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
378.	2021	TX PUC	Texas PUC Docket No. 52195; SOHA Docket No. 473-21-2606	El Paso Electric	Depreciation
379.	2021	MO PSC	Case No. GR.2021-0108	Spire Missouri	Depreciation
380.	2021	WV PSC	Case No. 21-0215-WS-P	West Virginia American Water Company	Depreciation
381.	2021	FERC	ER21-2736	Duke Energy Carolinas	Depreciation
382.	2021	FERC	ER21-2737	Duke Energy Progress	Depreciation
383.	2021	IN URC	Cause #45621	Northern Indiana Public Service Company	Depreciation
384.	2021	PA PUC	Docket No. R-2021-3026682	City of Lancaster	Depreciation
385.	2021	OH PUC	Case No. 21-887-EL-AIR; Case No. 21-888-EL-ATA; Case No. 889-EL-AAM	Duke Energy Ohio	Depreciation
386.	2021	AK PSC	Docket No. 21-097-U	Black Hills Energy Arkansas, Inc.	Depreciation
387.	2021	OK CC	Cause No. PUD202100164	Oklahoma Gas & Electric	Depreciation
388.	2021	FERC	Case ER-22-392-001	El Paso Electric	Depreciation
389.	2021	FERC	Case ER-21-XXX	MidAmerican Electric	Depreciation
390.	2021	ILL CC		MidAmerican Gas	Depreciation
391.	2021	PA PUC	Docket Nos. R-2021-3027385, R-2021-3027386	Aqua Pennsylvania, Inc. Aqua Pennsylvania Wastewater, Inc.	Depreciation
392.	2022	MO PSC	Case No. ER-2022-0129	Evergy Metro	Depreciation
393.	2022	MO PSC	Case No. ER-2022-0130	Evergy Missouri West	Depreciation
394.	2022	PA PUC	Docket No. R-2022-3031211	NiSource Columbia Gas of Pennsylvania, Inc.	Depreciation
395.	2022	MA DPU	D.P.U. 22-20	The Berkshire Gas Company	Depreciation

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

**PENNSYLVANIA PUBLIC UTILITY
COMMISSION**

v.

**PENNSYLVANIA-AMERICAN WATER
COMPANY**

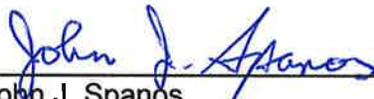
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**DOCKET NOS. R-2022-3031672 (WATER)
R-2022-3031673 (WASTEWATER)**

VERIFICATION

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

Date: April 29, 2022



John J. Spanos

Appendix B

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

FR VI.1

Pennsylvania-American Water Company
VI. Depreciation

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

Answer:

The depreciation methods utilized in calculating annual and accrued depreciation are discussed in Exhibit No. 11-B in Part IV of the water depreciation study. The calculation of annual and accrued depreciation are discussed in Exhibit Nos. 11-E, 11-H, 11-J, 11-L and 11-O in Part IV of the wastewater depreciation studies.

Field trips and facilities visited for Pennsylvania-American Water Company water and wastewater systems are presented in Part III. Service Life Considerations, in Exhibit Nos. 11-B, 11-E, 11-H, 11-J, 11-L and 11-O of those that had recent visits.

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

FR VI.2

Pennsylvania-American Water Company
VI. Depreciation

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

Answer:

Charts depicting the original and estimated survivor curves and a tabular presentation of the original life table plotted on the chart for each account where the retirement rate method of analysis is utilized is presented in Exhibit No. 11-B in Part VI. Service Life Statistics, of the water depreciation study. The original and estimated survivor curves and a tabular presentation of the original life table plotted on the chart for each account where the retirement rate method of analysis is utilized is presented in Exhibit Nos. 11-E, 11-H, 11-J, 11-L and 11-O in Part VI. Service Life Statistics, for wastewater depreciation studies.

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

FR VI.3

Pennsylvania-American Water Company
VI. Depreciation

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

Answer:

The surviving original cost at the end of the historical year December 31, 2021 by vintage by account and the applicable depreciation reserve for utility plant are presented in Exhibit No. 11-A beginning on page II-8, in Exhibit No. 11-D beginning on page II-6, in Exhibit No. 11-G beginning on page II-5, and in Exhibit No. 11-N beginning on page II-6.

The surviving original cost at test year end December 31, 2022, by vintage by account and the applicable depreciation reserve for utility plant are presented in Exhibit No. 11-B beginning on page VII-8, in Exhibit No. 11-E beginning on page VII-6, in Exhibit No. 11-H beginning on page VII-5, in Exhibit No. 11-J beginning on page VII-5, in Exhibit No. 11-L beginning on page VII-7, and in Exhibit No. 11-O beginning on page VII-6.

The surviving original cost at test year end December 31, 2023, by vintage by account and the applicable depreciation reserve for utility plant are presented in Exhibit No. 11-C beginning on page II-7, in Exhibit No. 11-F beginning on page II-6, in Exhibit No. 11-I beginning on page II-5, in Exhibit No. 11-K beginning on page II-5, in Exhibit No. 11-M beginning on page II-7, and in Exhibit No. 11-P beginning on page II-6.

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

FR VI.4

Pennsylvania-American Water Company
VI. Depreciation

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

Answer:

A comparison of the calculated depreciation reserve v. book reserve by account at December 31, 2021, at December 31, 2022, and at December 31, 2023, are attached as pages FR VI.4 (2) through (23) for all water and wastewater systems by account.

**PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS**

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

<u>DEPRECIABLE GROUP</u>	<u>CALCULATED ACCRUED DEPRECIATION</u>	<u>BOOK DEPRECIATION RESERVE</u>
(1)	(2)	(3)
DEPRECIABLE PLANT		
303.14 WATER RIGHTS - HIBERNIA	1,942,823	1,942,823
303.35 WASTE HANDLING AND TREATMENT LAND	152,494	131,860
303.99 COMPREHENSIVE PLANNING STUDIES	7,865,145	6,211,368
304.15 OTHER WATER SOURCE STRUCTURES	9,499,479	7,314,162
304.20 POWER AND PUMING STRUCTURES		
LARGE STRUCTURES	15,984,948	7,820,939
OTHER STRUCTURES	16,403,512	8,025,727
TOTAL ACCOUNT 304.2	32,388,460	15,846,666
304.30 PURIFICATION BUILDINGS		
LARGE STRUCTURES	84,012,456	89,321,786
OTHER STRUCTURES	12,783,591	13,591,474
TOTAL ACCOUNT 304.3	96,796,047	102,913,260
304.36 WASTE HANDLING AND TREATMENT STRUCTURES	7,424,411	6,315,262
304.38 WASTE HANDLING AND TREATMENT STRUCTURES PAINTING	122,947	130,717
304.39 PURIFICATION BUILDINGS - TANK PAINTING	104,881	111,509
304.61 OFFICE BUILDINGS		
LARGE STRUCTURES	6,027,931	5,349,912
OTHER STRUCTURES	3,881,961	3,445,320
TOTAL ACCOUNT 304.61	9,909,892	8,795,232
304.62 STORES, SHOP AND GARAGE BUILDINGS		
LARGE STRUCTURES	9,062,362	12,484,976
OTHER STRUCTURES	3,089,489	4,256,308
TOTAL ACCOUNT 304.62	12,151,851	16,741,284
304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	1,087,991	3,475,076
TOTAL ACCOUNT 304	169,485,959	161,643,168
305.00 COLLECTING AND IMPOUNDING RESERVOIRS		
LARGE RESERVOIRS	22,618,677	18,359,214
OTHER RESERVOIRS	3,494,963	2,697,259
TOTAL ACCOUNT 305	26,113,640	21,056,473
306.00 LAKE, RIVER AND OTHER INTAKES		
LARGE RESERVOIRS	6,017,722	4,400,375
OTHER RESERVOIRS	2,118,446	1,549,085
TOTAL ACCOUNT 306	8,136,168	5,949,460
307.00 WELLS AND SPRINGS	4,104,688	3,212,772
310.00 POWER GENERATION EQUIPMENT	5,235,886	5,482,567

**PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS**

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

DEPRECIABLE GROUP (1)	CALCULATED ACCRUED DEPRECIATION (2)	BOOK DEPRECIATION RESERVE (3)
PUMPING EQUIPMENT		
311.20 ELECTRIC	4,766,048	4,131,568
311.50 OTHER	742,729	643,853
311.52 SOURCE OF SUPPLY	2,591,553	2,246,552
311.53 WATER TREATMENT	27,022,612	23,425,226
311.54 TRANSMISSION AND DISTRIBUTION	2,403,060	2,083,153
TOTAL ACCOUNT 311	37,526,002	32,530,352
PURIFICATION SYSTEM		
320.10 LARGE STRUCTURES		
LARGE STRUCTURES	78,068,394	75,009,591
OTHER STRUCTURES	5,537,761	5,320,786
TOTAL ACCOUNT 320.1	83,606,155	80,330,377
320.18 LARGE STRUCTURES PAINT	103,246	103,246
320.19 LARGE STRUCTURES PAINT	3,512,821	3,508,657
320.20 CHEMICAL TREATMENT	32,654,417	31,374,662
320.29 CHEMICAL TREATMENT PAINT	8,168	8,168
320.30 GRANULAR ACTIVATED CARBON	6,312,489	5,124,218
320.37 WASTE HANDLING AND TREATMENT - EQUIPMENT	8,817,384	10,325,951
TOTAL ACCOUNT 320	135,014,680	130,775,279
330.00 DISTRIBUTION RESERVOIRS AND STANDPIPES	39,157,661	37,063,307
330.10 ELEVATED TANKS AND STANDPIPES	2,005,321	1,898,066
330.20 GROUND LEVEL FACILITIES	2,403,992	2,275,414
330.30 BELOW GRADE FACILITIES	143,709	136,023
330.40 CLEARWELL	2,393,029	2,265,037
330.58 DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	2,119,626	2,006,257
330.59 DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	24,445,133	23,137,681
TOTAL ACCOUNT 330	72,668,471	68,781,785
331.00 MAINS AND ACCESSORIES	448,125,719	314,564,339
333.00 SERVICES	160,887,936	143,326,352
334.00 METERS AND METER INSTALLATIONS	80,809,873	73,956,736
335.00 FIRE HYDRANTS	23,774,032	16,807,173
340.00 OFFICE FURNITURE AND EQUIPMENT		
FURNITURE	1,395,650	942,661
COMPUTERS AND PERIPHERAL EQUIPMENT	4,037,787	2,727,234
COMPUTER SOFTWARE	27,584,825	18,631,562
COMPUTER SOFTWARE - BUSINESS TRANSFORMATION	31,700,396	21,411,333
OTHER OFFICE EQUIPMENT	2,275	1,537
TOTAL ACCOUNT 340	64,720,933	43,714,327

**PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS**

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

DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK DEPRECIATION RESERVE
(1)	(2)	(3)
341.00 TRANSPORTATION EQUIPMENT		
NOT CLASSIFIED	889	1,005
LIGHT DUTY TRUCKS	18,093,085	20,445,693
EQUIPMENT	11,611,434	13,121,246
AUTOS	1,978,216	2,235,440
OTHER	4,967,876	5,613,839
TOTAL ACCOUNT 341	36,651,500	41,417,223
342.00 STORES EQUIPMENT	130,872	84,839
343.00 TOOLS AND WORK EQUIPMENT	9,087,173	6,430,087
344.00 LABORATORY EQUIPMENT	1,435,037	1,027,763
345.00 POWER OPERATED EQUIPMENT	1,629,794	1,559,848
346.00 COMMUNICATION EQUIPMENT		
EQUIPMENT	200,882	190,820
NON-TELEPHONE	1,094,669	1,039,837
REMOTE CONTROL AND INSTRUMENTATION	1,667,190	1,583,679
TELEPHONE	131,585	124,994
TOTAL ACCOUNT 346	3,094,326	2,939,330
347.00 MISCELLANEOUS EQUIPMENT	4,284,743	1,928,340
348.00 OTHER TANGIBLE EQUIPMENT	435,708	429,153
TOTAL DEPRECIABLE PLANT	1,303,313,602	1,085,903,417

**PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS**

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

<u>DEPRECIABLE GROUP</u>	<u>CALCULATED ACCRUED DEPRECIATION</u>	<u>BOOK DEPRECIATION RESERVE</u>
(1)	(2)	(3)
DEPRECIABLE PLANT		
303.14 WATER RIGHTS - HIBERNIA	1,942,823	1,942,823
303.35 WASTE HANDLING AND TREATMENT LAND	155,025	155,025
303.99 COMPREHENSIVE PLANNING STUDIES	8,660,795	7,975,338
304.15 OTHER WATER SOURCE STRUCTURES	10,432,937	8,888,850
304.20 POWER AND PUMING STRUCTURES		
LARGE STRUCTURES	17,370,689	9,530,768
OTHER STRUCTURES	17,223,794	9,450,170
TOTAL ACCOUNT 304.2	34,594,483	18,980,938
304.30 PURIFICATION BUILDINGS		
LARGE STRUCTURES	89,523,698	94,423,471
OTHER STRUCTURES	12,444,882	13,126,010
TOTAL ACCOUNT 304.3	101,968,580	107,549,481
304.36 WASTE HANDLING AND TREATMENT STRUCTURES	8,043,557	7,007,069
304.38 WASTE HANDLING AND TREATMENT STRUCTURES PAINTING	259,024	265,731
304.39 PURIFICATION BUILDINGS - TANK PAINTING	109,019	113,753
304.61 OFFICE BUILDINGS		
LARGE STRUCTURES	6,820,204	6,106,600
OTHER STRUCTURES	3,937,216	3,525,262
TOTAL ACCOUNT 304.61	10,757,420	9,631,862
304.62 STORES, SHOP AND GARAGE BUILDINGS		
LARGE STRUCTURES	10,697,991	14,185,562
OTHER STRUCTURES	3,072,574	4,074,241
TOTAL ACCOUNT 304.62	13,770,565	18,259,803
304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	1,193,823	3,485,875
TOTAL ACCOUNT 304	181,129,408	174,183,362
305.00 COLLECTING AND IMPOUNDING RESERVOIRS		
LARGE RESERVOIRS	24,199,297	20,443,884
OTHER RESERVOIRS	3,579,654	2,915,519
TOTAL ACCOUNT 305	27,778,951	23,359,403
306.00 LAKE, RIVER AND OTHER INTAKES		
LARGE RESERVOIRS	6,233,945	4,725,133
OTHER RESERVOIRS	2,123,638	1,609,650
TOTAL ACCOUNT 306	8,357,583	6,334,783
307.00 WELLS AND SPRINGS	4,026,337	3,008,599
310.00 POWER GENERATION EQUIPMENT	5,515,698	5,557,935

**PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS**

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

DEPRECIABLE GROUP (1)	CALCULATED ACCRUED DEPRECIATION (2)	BOOK DEPRECIATION RESERVE (3)
PUMPING EQUIPMENT		
311.20 ELECTRIC	5,472,307	4,936,838
311.50 OTHER	977,130	911,149
311.52 SOURCE OF SUPPLY	2,865,764	2,330,094
311.53 WATER TREATMENT	27,625,087	24,582,332
311.54 TRANSMISSION AND DISTRIBUTION	2,180,710	1,015,455
TOTAL ACCOUNT 311	39,120,998	33,775,868
PURIFICATION SYSTEM		
320.10 LARGE STRUCTURES		
LARGE STRUCTURES	81,299,883	77,128,004
OTHER STRUCTURES	5,095,278	4,833,816
TOTAL ACCOUNT 320.1	86,395,161	81,961,820
320.18 LARGE STRUCTURES PAINT	103,246	103,246
320.19 LARGE STRUCTURES PAINT	3,515,599	3,512,532
320.20 CHEMICAL TREATMENT	33,947,794	31,615,346
320.29 CHEMICAL TREATMENT PAINT	8,168	8,168
320.30 GRANULAR ACTIVATED CARBON	6,869,756	6,787,789
320.37 WASTE HANDLING AND TREATMENT - EQUIPMENT	9,154,659	10,607,334
TOTAL ACCOUNT 320	139,994,383	134,596,235
330.00 DISTRIBUTION RESERVOIRS AND STANDPIPES	40,657,547	40,194,822
330.10 ELEVATED TANKS AND STANDPIPES	2,307,902	2,230,959
330.20 GROUND LEVEL FACILITIES	2,741,383	2,650,238
330.30 BELOW GRADE FACILITIES	158,374	152,479
330.40 CLEARWELL	2,618,510	2,519,882
330.58 DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	1,351,141	1,258,084
330.59 DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	26,682,422	26,000,695
TOTAL ACCOUNT 330	76,517,279	75,007,159
331.00 MAINS AND ACCESSORIES	467,037,509	320,507,351
333.00 SERVICES	169,449,217	153,001,000
334.00 METERS AND METER INSTALLATIONS	87,167,319	83,781,344
335.00 FIRE HYDRANTS	25,032,932	18,044,077
340.00 OFFICE FURNITURE AND EQUIPMENT		
FURNITURE	1,671,205	1,306,807
COMPUTERS AND PERIPHERAL EQUIPMENT	4,012,068	3,446,304
COMPUTER SOFTWARE	30,985,174	25,966,048
COMPUTER SOFTWARE - BUSINESS TRANSFORMATION	35,976,333	33,401,059
OTHER OFFICE EQUIPMENT	3,185	2,545
TOTAL ACCOUNT 340	72,647,965	64,122,763

**PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS**

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

DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK DEPRECIATION RESERVE
(1)	(2)	(3)
341.00 TRANSPORTATION EQUIPMENT		
NOT CLASSIFIED	1,231	1,341
LIGHT DUTY TRUCKS	22,866,410	25,214,574
EQUIPMENT	12,707,453	14,300,485
AUTOS	2,059,704	2,277,667
OTHER	5,578,126	6,301,034
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TOTAL ACCOUNT 341	43,212,924	48,095,101
342.00 STORES EQUIPMENT	153,380	113,771
343.00 TOOLS AND WORK EQUIPMENT	10,902,931	8,570,238
344.00 LABORATORY EQUIPMENT	1,524,009	1,228,944
345.00 POWER OPERATED EQUIPMENT	1,689,494	1,680,051
346.00 COMMUNICATION EQUIPMENT		
EQUIPMENT	288,871	322,240
NON-TELEPHONE	1,575,627	1,528,419
REMOTE CONTROL AND INSTRUMENTATION	1,885,462	1,832,553
TELEPHONE	150,970	146,025
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TOTAL ACCOUNT 346	3,900,930	3,829,237
347.00 MISCELLANEOUS EQUIPMENT	5,156,395	3,142,560
348.00 OTHER TANGIBLE EQUIPMENT	467,530	461,769
	<hr/>	<hr/>
TOTAL DEPRECIABLE PLANT	1,381,541,815	1,172,474,736
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**PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS**

**COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK DEPRECIATION RESERVE AS OF DECEMBER 31, 2023**

DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK DEPRECIATION RESERVE
(1)	(2)	(3)
DEPRECIABLE PLANT		
303.14 WATER RIGHTS - HIBERNIA	1,942,823	1,942,823
303.35 WASTE HANDLING AND TREATMENT LAND	155,025	155,025
303.99 COMPREHENSIVE PLANNING STUDIES	9,441,290	9,163,560
304.15 OTHER WATER SOURCE STRUCTURES	11,348,258	10,383,011
304.20 POWER AND PUMING STRUCTURES		
LARGE STRUCTURES	18,793,311	11,024,971
OTHER STRUCTURES	17,629,509	10,342,235
TOTAL ACCOUNT 304.2	36,422,820	21,367,206
304.30 PURIFICATION BUILDINGS		
LARGE STRUCTURES	95,014,849	99,933,596
OTHER STRUCTURES	13,022,977	13,646,822
TOTAL ACCOUNT 304.3	108,037,826	113,580,418
304.36 WASTE HANDLING AND TREATMENT STRUCTURES	8,643,857	7,697,597
304.38 WASTE HANDLING AND TREATMENT STRUCTURES PAINTING	395,102	400,887
304.39 PURIFICATION BUILDINGS - TANK PAINTING	113,156	115,997
304.61 OFFICE BUILDINGS		
LARGE STRUCTURES	7,589,189	6,870,151
OTHER STRUCTURES	4,128,276	3,737,143
TOTAL ACCOUNT 304.61	11,717,465	10,607,294
304.62 STORES, SHOP AND GARAGE BUILDINGS		
LARGE STRUCTURES	12,298,856	15,778,197
OTHER STRUCTURES	3,120,725	4,003,576
TOTAL ACCOUNT 304.62	15,419,581	19,781,773
304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	1,295,040	3,495,886
TOTAL ACCOUNT 304	193,393,105	187,430,069
305.00 COLLECTING AND IMPOUNDING RESERVOIRS		
LARGE RESERVOIRS	25,447,543	16,699,199
OTHER RESERVOIRS	217,614	128,333
TOTAL ACCOUNT 305	25,665,157	16,827,532
306.00 LAKE, RIVER AND OTHER INTAKES		
LARGE RESERVOIRS	6,444,823	5,072,287
OTHER RESERVOIRS	2,201,258	1,732,462
TOTAL ACCOUNT 306	8,646,081	6,804,749
307.00 WELLS AND SPRINGS	4,242,842	3,301,550
310.00 POWER GENERATION EQUIPMENT	5,217,402	3,602,563

**PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS**

**COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK DEPRECIATION RESERVE AS OF DECEMBER 31, 2023**

DEPRECIABLE GROUP (1)	CALCULATED ACCRUED DEPRECIATION (2)	BOOK DEPRECIATION RESERVE (3)
PUMPING EQUIPMENT		
311.20 ELECTRIC	6,271,787	6,278,556
311.50 OTHER	1,198,578	1,167,313
311.52 SOURCE OF SUPPLY	3,211,004	2,618,030
311.53 WATER TREATMENT	28,204,946	25,640,093
311.54 TRANSMISSION AND DISTRIBUTION	2,451,369	889,452
TOTAL ACCOUNT 311	41,337,684	36,593,444
PURIFICATION SYSTEM		
320.10 LARGE STRUCTURES		
LARGE STRUCTURES	85,128,253	80,694,366
OTHER STRUCTURES	4,415,088	4,177,558
TOTAL ACCOUNT 320.1	89,543,341	84,871,924
320.18 LARGE STRUCTURES PAINT	103,246	103,246
320.19 LARGE STRUCTURES PAINT	3,518,376	3,516,408
320.20 CHEMICAL TREATMENT	35,523,280	31,620,481
320.29 CHEMICAL TREATMENT PAINT	8,168	8,168
320.30 GRANULAR ACTIVATED CARBON	7,309,097	7,844,087
320.37 WASTE HANDLING AND TREATMENT - EQUIPMENT	8,454,971	9,288,440
TOTAL ACCOUNT 320	144,460,479	137,252,754
330.00 DISTRIBUTION RESERVOIRS AND STANDPIPES	42,277,274	43,279,898
330.10 ELEVATED TANKS AND STANDPIPES	2,652,562	2,606,871
330.20 GROUND LEVEL FACILITIES	3,070,881	3,019,634
330.30 BELOW GRADE FACILITIES	172,299	168,775
330.40 CLEARWELL	2,838,860	2,772,170
330.58 DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	400,491	325,480
330.59 DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	29,269,283	28,685,239
TOTAL ACCOUNT 330	80,681,650	80,858,067
331.00 MAINS AND ACCESSORIES	489,557,607	325,579,074
333.00 SERVICES	178,538,664	163,249,988
334.00 METERS AND METER INSTALLATIONS	93,524,196	91,790,821
335.00 FIRE HYDRANTS	26,568,361	19,778,768
340.00 OFFICE FURNITURE AND EQUIPMENT		
FURNITURE	1,946,762	1,664,168
COMPUTERS AND PERIPHERAL EQUIPMENT	4,955,738	4,665,863
COMPUTER SOFTWARE	37,905,016	35,733,306
COMPUTER SOFTWARE - BUSINESS TRANSFORMATION	39,482,754	39,700,332
OTHER OFFICE EQUIPMENT	4,096	3,553
TOTAL ACCOUNT 340	84,294,366	81,767,222

**PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS**

**COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK DEPRECIATION RESERVE AS OF DECEMBER 31, 2023**

DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK DEPRECIATION RESERVE
(1)	(2)	(3)
341.00 TRANSPORTATION EQUIPMENT		
NOT CLASSIFIED	1,539	1,665
LIGHT DUTY TRUCKS	27,881,098	30,326,635
EQUIPMENT	14,133,658	15,722,712
AUTOS	2,128,608	2,303,947
OTHER	6,058,441	6,847,226
TOTAL ACCOUNT 341	50,203,344	55,202,185
342.00 STORES EQUIPMENT	175,889	142,481
343.00 TOOLS AND WORK EQUIPMENT	12,834,080	10,784,193
344.00 LABORATORY EQUIPMENT	1,605,363	1,409,871
345.00 POWER OPERATED EQUIPMENT	1,712,897	1,731,159
346.00 COMMUNICATION EQUIPMENT		
EQUIPMENT	376,864	448,775
NON-TELEPHONE	2,143,477	2,097,327
REMOTE CONTROL AND INSTRUMENTATION	2,762,655	2,613,514
TELEPHONE	178,261	175,305
TOTAL ACCOUNT 346	5,461,257	5,334,921
347.00 MISCELLANEOUS EQUIPMENT	6,064,213	4,361,280
348.00 OTHER TANGIBLE EQUIPMENT	499,355	494,385
TOTAL DEPRECIABLE PLANT	1,466,223,130	1,245,558,484

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

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

DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK DEPRECIATION RESERVE
(1)	(2)	(3)
DEPRECIABLE PLANT		
354.20 STRUCTURES AND IMPROVEMENTS - COLLECTION	226,111	43,314
354.30 STRUCTURES AND IMPROVEMENTS - SPP	5,112,506	6,891,894
354.40 STRUCTURES AND IMPROVEMENTS - TDP	73,216,570	74,070,070
354.70 STRUCTURES AND IMPROVEMENTS - GENERAL	721,844	1,711,335
355.00 POWER GENERATING EQUIPMENT	1,725,689	2,800,154
360.10 COLLECTION SEWERS - FORCE MAINS	7,308,585	3,428,555
361.10 COLLECTION SEWERS - GRAVITY MAINS	49,022,331	40,726,772
361.20 MANHOLES	12,702,217	9,514,794
363.00 SERVICES	23,520,523	22,659,038
364.00 FLOW MEASURING DEVICES	334,362	164,880
365.00 FLOW MEASURING INSTALLATIONS	238,498	201,351
370.00 RECEIVING WELLS	34,261	31,139
371.00 PUMPING EQUIPMENT	3,281,160	1,275,582
380.00 TREATMENT EQUIPMENT	21,901,692	14,693,290
381.00 PLANT SEWERS	1,641,436	1,411,590
382.00 OUTFALL SEWER LINES	234,554	229,597
389.10 OTHER PLANT AND MISCELLANEOUS EQUIPMENT	210,824	195,658
390.00 OFFICE FURNITURE AND EQUIPMENT	115,635	59,782
391.00 TRANSPORTATION EQUIPMENT	580,248	497,748
392.00 STORES EQUIPMENT	29,131	29,033
393.00 TOOLS, SHOP AND GARAGE EQUIPMENT	256,639	291,410
394.00 LABORATORY EQUIPMENT	283,631	262,433
395.00 POWER OPERATED EQUIPMENT	320,173	407,298
396.00 COMMUNICATION EQUIPMENT	1,139,710	1,187,094
397.00 MISCELLANEOUS EQUIPMENT	91,350	194,183
398.00 OTHER TANGIBLE PLANT	1,423	513
TOTAL DEPRECIABLE PLANT	204,251,103	182,978,506

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

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

DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK DEPRECIATION RESERVE
(1)	(2)	(3)
DEPRECIABLE PLANT		
354.20 STRUCTURES AND IMPROVEMENTS - COLLECTION	391,163	225,041
354.30 STRUCTURES AND IMPROVEMENTS - SPP	5,501,776	7,310,370
354.40 STRUCTURES AND IMPROVEMENTS - TDP	75,130,512	76,792,614
354.70 STRUCTURES AND IMPROVEMENTS - GENERAL	824,728	1,926,787
355.00 POWER GENERATING EQUIPMENT	1,935,143	2,925,899
360.10 COLLECTION SEWERS - FORCE MAINS	8,032,569	4,353,791
361.10 COLLECTION SEWERS - GRAVITY MAINS	51,402,937	43,086,387
361.20 MANHOLES	13,460,100	10,655,289
363.00 SERVICES	24,511,366	23,651,609
364.00 FLOW MEASURING DEVICES	349,023	228,085
365.00 FLOW MEASURING INSTALLATIONS	241,254	217,405
370.00 RECEIVING WELLS	37,246	34,395
371.00 PUMPING EQUIPMENT	3,886,376	1,925,109
380.00 TREATMENT EQUIPMENT	23,709,721	16,853,533
381.00 PLANT SEWERS	1,768,433	1,554,458
382.00 OUTFALL SEWER LINES	246,061	242,848
389.10 OTHER PLANT AND MISCELLANEOUS EQUIPMENT	255,659	246,460
390.00 OFFICE FURNITURE AND EQUIPMENT	150,659	101,165
391.00 TRANSPORTATION EQUIPMENT	690,708	637,946
392.00 STORES EQUIPMENT	33,425	33,327
393.00 TOOLS, SHOP AND GARAGE EQUIPMENT	290,654	318,284
394.00 LABORATORY EQUIPMENT	261,476	241,130
395.00 POWER OPERATED EQUIPMENT	336,042	419,369
396.00 COMMUNICATION EQUIPMENT	1,074,157	1,053,027
397.00 MISCELLANEOUS EQUIPMENT	92,154	139,211
398.00 OTHER TANGIBLE PLANT	1,992	1,374
TOTAL DEPRECIABLE PLANT	214,615,334	195,174,913

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

**COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK DEPRECIATION RESERVE AS OF DECEMBER 31, 2023**

DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK DEPRECIATION RESERVE
(1)	(2)	(3)
DEPRECIABLE PLANT		
354.20 STRUCTURES AND IMPROVEMENTS - COLLECTION	468,234	297,122
354.30 STRUCTURES AND IMPROVEMENTS - SPP	5,821,509	7,611,923
354.40 STRUCTURES AND IMPROVEMENTS - TDP	77,006,419	79,389,942
354.70 STRUCTURES AND IMPROVEMENTS - GENERAL	943,067	2,007,181
355.00 POWER GENERATING EQUIPMENT	2,062,799	2,880,147
360.10 COLLECTION SEWERS - FORCE MAINS	8,675,427	4,624,544
361.10 COLLECTION SEWERS - GRAVITY MAINS	53,272,392	45,103,176
361.20 MANHOLES	13,961,451	11,440,838
363.00 SERVICES	25,269,703	24,671,948
364.00 FLOW MEASURING DEVICES	364,616	284,926
365.00 FLOW MEASURING INSTALLATIONS	243,717	230,488
370.00 RECEIVING WELLS	40,076	37,636
371.00 PUMPING EQUIPMENT	4,476,727	2,649,119
380.00 TREATMENT EQUIPMENT	25,565,441	18,610,808
381.00 PLANT SEWERS	1,888,255	1,696,089
382.00 OUTFALL SEWER LINES	256,686	255,857
389.10 OTHER PLANT AND MISCELLANEOUS EQUIPMENT	340,012	329,600
390.00 OFFICE FURNITURE AND EQUIPMENT	187,597	144,758
391.00 TRANSPORTATION EQUIPMENT	798,051	771,796
392.00 STORES EQUIPMENT	37,719	37,632
393.00 TOOLS, SHOP AND GARAGE EQUIPMENT	327,803	344,614
394.00 LABORATORY EQUIPMENT	228,800	210,580
395.00 POWER OPERATED EQUIPMENT	351,271	430,952
396.00 COMMUNICATION EQUIPMENT	1,220,190	1,191,435
397.00 MISCELLANEOUS EQUIPMENT	154,272	169,275
398.00 OTHER TANGIBLE PLANT	2,562	2,222
TOTAL DEPRECIABLE PLANT	223,964,796	205,424,608

**PENNSYLVANIA-AMERICAN WATER COMPANY
ROYERSFORD WASTEWATER OPERATIONS**

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

<u>DEPRECIABLE GROUP</u> (1)	<u>CALCULATED ACCRUED DEPRECIATION</u> (2)	<u>BOOK DEPRECIATION RESERVE</u> (3)
DEPRECIABLE PLANT		
354.30 STRUCTURES AND IMPROVEMENTS - SPP	302,035	332,942
354.40 STRUCTURES AND IMPROVEMENTS - TDP	605,362	573,845
355.00 POWER GENERATING EQUIPMENT	403,154	323,863
360.10 COLLECTION SEWERS - FORCE MAINS	66,806	64,298
361.10 COLLECTION SEWERS - GRAVITY MAINS	848,983	743,554
361.20 MANHOLES	87,741	68,337
363.00 SERVICES	71,374	62,868
364.00 FLOW MEASURING DEVICES	30,093	15,824
371.00 PUMPING EQUIPMENT	163,993	114,273
380.00 TREATMENT EQUIPMENT	6,192,512	4,307,440
390.00 OFFICE FURNITURE AND EQUIPMENT	6,121	7,737
394.00 LABORATORY EQUIPMENT	109	0
396.00 COMMUNICATION EQUIPMENT	5,894	5,410
TOTAL DEPRECIABLE PLANT	<u>8,784,177</u>	<u>6,620,391</u>

**PENNSYLVANIA-AMERICAN WATER COMPANY
ROYERSFORD WASTEWATER OPERATIONS**

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

<u>DEPRECIABLE GROUP</u> (1)	<u>CALCULATED ACCRUED DEPRECIATION</u> (2)	<u>BOOK DEPRECIATION RESERVE</u> (3)
DEPRECIABLE PLANT		
354.30 STRUCTURES AND IMPROVEMENTS - SPP	309,773	343,162
354.40 STRUCTURES AND IMPROVEMENTS - TDP	614,257	587,028
355.00 POWER GENERATING EQUIPMENT	423,222	355,312
360.10 COLLECTION SEWERS - FORCE MAINS	66,026	63,912
361.10 COLLECTION SEWERS - GRAVITY MAINS	878,694	779,457
361.20 MANHOLES	87,547	73,364
363.00 SERVICES	70,358	61,524
364.00 FLOW MEASURING DEVICES	31,962	22,047
371.00 PUMPING EQUIPMENT	176,509	132,042
380.00 TREATMENT EQUIPMENT	6,502,361	4,802,814
390.00 OFFICE FURNITURE AND EQUIPMENT	7,190	7,329
394.00 LABORATORY EQUIPMENT	445	(114)
396.00 COMMUNICATION EQUIPMENT	7,030	5,829
TOTAL DEPRECIABLE PLANT	<u>9,175,374</u>	<u>7,233,706</u>

**PENNSYLVANIA-AMERICAN WATER COMPANY
ROYERSFORD WASTEWATER OPERATIONS**

**COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK DEPRECIATION RESERVE AS OF DECEMBER 31, 2023**

DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK DEPRECIATION RESERVE
(1)	(2)	(3)
DEPRECIABLE PLANT		
354.30 STRUCTURES AND IMPROVEMENTS - SPP	317,031	353,069
354.40 STRUCTURES AND IMPROVEMENTS - TDP	617,056	598,694
355.00 POWER GENERATING EQUIPMENT	442,974	384,222
360.10 COLLECTION SEWERS - FORCE MAINS	65,386	63,750
361.10 COLLECTION SEWERS - GRAVITY MAINS	907,616	816,252
361.20 MANHOLES	88,034	77,011
363.00 SERVICES	69,899	60,942
364.00 FLOW MEASURING DEVICES	34,315	27,718
371.00 PUMPING EQUIPMENT	189,253	148,040
380.00 TREATMENT EQUIPMENT	6,803,497	5,281,797
390.00 OFFICE FURNITURE AND EQUIPMENT	9,231	7,093
391.00 TRANSPORTATION EQUIPMENT	2,842	669
394.00 LABORATORY EQUIPMENT	989	(371)
396.00 COMMUNICATION EQUIPMENT	9,582	7,598
397.00 MISCELLANEOUS EQUIPMENT	167	42
TOTAL DEPRECIABLE PLANT	9,557,872	7,826,526

**PENNSYLVANIA-AMERICAN WATER COMPANY
UPPER POTTS GROVE WASTEWATER OPERATIONS**

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

<u>DEPRECIABLE GROUP</u> (1)	<u>CALCULATED ACCRUED DEPRECIATION</u> (2)	<u>BOOK DEPRECIATION RESERVE</u> (3)
DEPRECIABLE PLANT		
354.30 STRUCTURES AND IMPROVEMENTS - SPP	441,343	377,771
354.40 STRUCTURES AND IMPROVEMENTS - TDP	834,525	794,776
355.00 POWER GENERATION EQUIPMENT	31,325	28,291
360.10 COLLECTION SEWERS - FORCE MAINS	174,822	134,232
361.10 COLLECTION SEWERS - GRAVITY MAINS	1,830,570	1,387,180
361.20 MANHOLES	654,144	328,887
363.00 SERVICES	755,302	409,691
371.00 PUMPING EQUIPMENT	228,532	125,924
380.00 TREATMENT EQUIPMENT	782,240	529,851
391.00 TRANSPORTATION EQUIPMENT	1,516	0
393.00 TOOLS, SHOP AND GARAGE EQUIPMENT	62	0
TOTAL DEPRECIABLE PLANT	<u>5,734,381</u>	<u>4,116,603</u>

**PENNSYLVANIA-AMERICAN WATER COMPANY
UPPER POTTS GROVE WASTEWATER OPERATIONS**

**COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK DEPRECIATION RESERVE AS OF DECEMBER 31, 2023**

<u>DEPRECIABLE GROUP</u> (1)	<u>CALCULATED ACCRUED DEPRECIATION</u> (2)	<u>BOOK DEPRECIATION RESERVE</u> (3)
DEPRECIABLE PLANT		
354.30 STRUCTURES AND IMPROVEMENTS - SPP	464,046	410,545
354.40 STRUCTURES AND IMPROVEMENTS - TDP	867,128	840,782
355.00 POWER GENERATION EQUIPMENT	32,230	29,671
360.10 COLLECTION SEWERS - FORCE MAINS	185,105	146,190
361.10 COLLECTION SEWERS - GRAVITY MAINS	1,925,048	1,502,065
361.20 MANHOLES	690,506	381,671
363.00 SERVICES	795,680	469,222
371.00 PUMPING EQUIPMENT	239,783	149,280
380.00 TREATMENT EQUIPMENT	812,777	591,630
391.00 TRANSPORTATION EQUIPMENT	6,064	3,283
393.00 TOOLS, SHOP AND GARAGE EQUIPMENT	313	139
TOTAL DEPRECIABLE PLANT	<u>6,018,680</u>	<u>4,524,478</u>

**PENNSYLVANIA-AMERICAN WATER COMPANY
YORK WASTEWATER OPERATIONS**

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

<u>DEPRECIABLE GROUP</u> (1)	<u>CALCULATED ACCRUED DEPRECIATION</u> (2)	<u>BOOK DEPRECIATION RESERVE</u> (3)
DEPRECIABLE PLANT		
354.30 STRUCTURES AND IMPROVEMENTS - SPP	90,978	118,464
354.40 STRUCTURES AND IMPROVEMENTS - TDP	47,008,315	38,079,020
355.00 POWER GENERATING EQUIPMENT	12,974	13,922
360.10 COLLECTION SEWERS - FORCE MAINS	24,848	23,576
361.10 COLLECTION SEWERS - GRAVITY MAINS	10,432,300	9,365,769
361.20 MANHOLES	3,251,661	2,372,752
363.00 SERVICES	1,522,799	1,341,152
364.00 FLOW MEASURING DEVICES	47,371	30,387
371.00 PUMPING EQUIPMENT	2,814,821	2,044,708
380.00 TREATMENT EQUIPMENT	11,193,697	7,952,834
390.00 OFFICE FURNITURE AND EQUIPMENT	25,629	34,224
391.00 TRANSPORTATION EQUIPMENT	388,654	382,120
393.00 TOOLS, SHOP AND GARAGE EQUIPMENT	7,500	15,000
394.00 LABORATORY EQUIPMENT	165,292	44,296
396.00 COMMUNICATION EQUIPMENT	3,000	6,000
397.00 MISCELLANEOUS EQUIPMENT	2,500	5,000
TOTAL DEPRECIABLE PLANT	<u>76,992,339</u>	<u>61,829,225</u>

**PENNSYLVANIA-AMERICAN WATER COMPANY
YORK WASTEWATER OPERATIONS**

**COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK DEPRECIATION RESERVE AS OF DECEMBER 31, 2023**

DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK DEPRECIATION RESERVE
(1)	(2)	(3)
DEPRECIABLE PLANT		
354.30 STRUCTURES AND IMPROVEMENTS - SPP	107,295	119,730
354.40 STRUCTURES AND IMPROVEMENTS - TDP	48,375,704	40,370,610
354.70 STRUCTURES AND IMPROVEMENTS - GENERAL	2,730	536
355.00 POWER GENERATING EQUIPMENT	15,080	15,329
360.10 COLLECTION SEWERS - FORCE MAINS	26,399	25,375
361.10 COLLECTION SEWERS - GRAVITY MAINS	10,687,915	9,676,981
361.20 MANHOLES	3,310,502	2,586,836
363.00 SERVICES	1,535,914	1,391,904
364.00 FLOW MEASURING DEVICES	51,636	40,980
371.00 PUMPING EQUIPMENT	2,894,570	2,229,973
380.00 TREATMENT EQUIPMENT	11,927,266	9,026,526
389.10 OTHER PLANT AND MISCELLANEOUS EQUIPMENT	5,520	417
390.00 OFFICE FURNITURE AND EQUIPMENT	34,894	36,883
391.00 TRANSPORTATION EQUIPMENT	441,936	408,631
393.00 TOOLS, SHOP AND GARAGE EQUIPMENT	28,750	33,161
394.00 LABORATORY EQUIPMENT	159,796	79,622
396.00 COMMUNICATION EQUIPMENT	64,244	18,605
397.00 MISCELLANEOUS EQUIPMENT	7,500	9,830
TOTAL DEPRECIABLE PLANT	79,677,651	66,071,929

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

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

<u>DEPRECIABLE GROUP</u> (1)	<u>CALCULATED ACCRUED DEPRECIATION</u> (2)	<u>BOOK DEPRECIATION RESERVE</u> (3)
DEPRECIABLE PLANT		
354.20 STRUCTURES AND IMPROVEMENTS - COLLECTION	386,596	235,794
354.30 STRUCTURES AND IMPROVEMENTS - SPP	6,276,954	6,617,444
354.40 STRUCTURES AND IMPROVEMENTS - TDP	46,971,728	50,924,767
355.00 POWER GENERATION EQUIPMENT	273,325	249,159
360.10 COLLECTION SEWERS - FORCE MAINS	543,619	977,512
361.10 COLLECTION SEWERS - GRAVITY MAINS	150,978,271	152,526,408
361.20 MANHOLES	22,470,427	21,377,075
363.00 SERVICES	5,975,577	5,604,942
364.00 FLOW MEASURING DEVICES	760,970	471,568
371.00 PUMPING EQUIPMENT	4,212,978	3,764,013
380.00 TREATMENT EQUIPMENT	28,263,123	23,993,697
381.00 PLANT SEWERS	745,188	752,403
382.00 OUTFALL SEWER LINES	20,961	43,240
389.10 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES	2,393,338	1,630,762
390.00 OFFICE FURNITURE AND EQUIPMENT	477,910	318,830
391.00 TRANSPORTATION EQUIPMENT	3,109,531	3,176,388
392.00 STORES EQUIPMENT	7,179	4,969
393.00 TOOLS, SHOP AND GARAGE EQUIPMENT	346,345	105,926
394.00 LABORATORY EQUIPMENT	109,140	104,867
395.00 POWER OPERATED EQUIPMENT	713,186	968,041
396.00 COMMUNICATION EQUIPMENT	611,780	653,798
397.00 MISCELLANEOUS EQUIPMENT	258,323	188,848
TOTAL DEPRECIABLE PLANT	275,906,449	274,690,451

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

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

<u>DEPRECIABLE GROUP</u>	<u>CALCULATED ACCRUED DEPRECIATION</u>	<u>BOOK DEPRECIATION RESERVE</u>
(1)	(2)	(3)
DEPRECIABLE PLANT		
354.20 STRUCTURES AND IMPROVEMENTS - COLLECTION	514,320	367,262
354.30 STRUCTURES AND IMPROVEMENTS - SPP	6,641,714	7,073,695
354.40 STRUCTURES AND IMPROVEMENTS - TDP	48,799,433	52,886,648
355.00 POWER GENERATION EQUIPMENT	299,067	282,175
360.10 COLLECTION SEWERS - FORCE MAINS	449,921	710,973
361.10 COLLECTION SEWERS - GRAVITY MAINS	154,246,698	154,870,627
361.20 MANHOLES	22,898,692	22,198,551
363.00 SERVICES	6,170,583	5,882,659
364.00 FLOW MEASURING DEVICES	883,659	663,364
371.00 PUMPING EQUIPMENT	4,637,876	4,153,359
380.00 TREATMENT EQUIPMENT	29,184,429	25,624,317
381.00 PLANT SEWERS	771,575	784,718
382.00 OUTFALL SEWER LINES	27,360	50,093
389.10 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES	2,933,176	2,263,435
390.00 OFFICE FURNITURE AND EQUIPMENT	569,265	427,955
391.00 TRANSPORTATION EQUIPMENT	3,482,490	3,628,450
392.00 STORES EQUIPMENT	11,453	9,339
393.00 TOOLS, SHOP AND GARAGE EQUIPMENT	410,832	198,908
394.00 LABORATORY EQUIPMENT	111,525	107,954
395.00 POWER OPERATED EQUIPMENT	782,951	1,029,473
396.00 COMMUNICATION EQUIPMENT	747,203	794,108
397.00 MISCELLANEOUS EQUIPMENT	428,790	367,660
TOTAL DEPRECIABLE PLANT	285,003,012	284,375,722

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

**COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK DEPRECIATION RESERVE AS OF DECEMBER 31, 2023**

DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK DEPRECIATION RESERVE
(1)	(2)	(3)
DEPRECIABLE PLANT		
354.20 STRUCTURES AND IMPROVEMENTS - COLLECTION	670,334	424,700
354.30 STRUCTURES AND IMPROVEMENTS - SPP	6,943,169	7,303,620
354.40 STRUCTURES AND IMPROVEMENTS - TDP	50,252,798	53,234,680
355.00 POWER GENERATION EQUIPMENT	324,000	314,165
360.10 COLLECTION SEWERS - FORCE MAINS	583,485	893,257
361.10 COLLECTION SEWERS - GRAVITY MAINS	157,637,011	157,302,695
361.20 MANHOLES	23,444,232	23,048,402
363.00 SERVICES	6,288,569	5,869,869
364.00 FLOW MEASURING DEVICES	998,504	842,614
371.00 PUMPING EQUIPMENT	5,156,119	4,569,216
380.00 TREATMENT EQUIPMENT	30,820,573	28,178,927
381.00 PLANT SEWERS	800,017	816,560
382.00 OUTFALL SEWER LINES	33,713	56,889
389.10 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES	3,455,628	2,883,322
390.00 OFFICE FURNITURE AND EQUIPMENT	668,281	545,772
391.00 TRANSPORTATION EQUIPMENT	3,845,383	4,061,418
392.00 STORES EQUIPMENT	15,727	13,709
393.00 TOOLS, SHOP AND GARAGE EQUIPMENT	498,765	314,476
394.00 LABORATORY EQUIPMENT	128,634	128,046
395.00 POWER OPERATED EQUIPMENT	852,506	1,090,809
396.00 COMMUNICATION EQUIPMENT	901,964	953,384
397.00 MISCELLANEOUS EQUIPMENT	643,192	584,985
TOTAL DEPRECIABLE PLANT	294,962,604	293,431,513

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

FR VI.5

Pennsylvania-American Water Company
VI. Depreciation

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

Answer:

- a. Refer to Table 2 in Exhibit Nos. 11-A through 11-P.
- b. Refer to pages FR VI.5 (2) to FR VI.5 (16) for survivor curves and annual accrual rates estimated to be appropriate in the most recent prior water rate filing, and pages FR VI.5 (17) to FR VI.5 (33) for survivor curves and annual accrual rates estimated to be appropriate in the most recent prior wastewater rate filing.

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

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

(1) DEPRECIABLE GROUP	(2) SURVIVOR CURVE	(3) NET ORIGINAL COST AS OF DECEMBER 31, 2019	(4) BOOK RESERVE	(5) FUTURE ACCRUALS	(6) ANNUAL ACCRUAL AMOUNT	(7) ANNUAL ACCRUAL RATE, PERCENT	(8) COMPOSITE REMAINING LIFE
INTANGIBLE PLANT							
301.00 ORGANIZATION	NONDEPR.	766,405.12					
302.00 FRANCHISES AND CONSENTS	NONDEPR.	2,404,599.20					
303.00 MISCELLANEOUS INTANGIBLE PLANT	NONDEPR.	15,569.16					
TOTAL INTANGIBLE PLANT		3,186,573.48					
NONDEPRECIABLE PLANT							
303.20 POWER AND PUMPING LAND	NONDEPR.	4,315,318.23					
303.30 PURIFICATION LAND	NONDEPR.	15,412.25					
303.40 TRANSMISSION AND DISTRIBUTION LAND AND RIGHTS OF WAY	NONDEPR.	3,508,143.01					
303.50 DISTRIBUTION RESERVOIRS AND STANDPIPES LAND	NONDEPR.	2,001,789.51					
303.51 TRANSMISSION AND DISTRIBUTION - LAND	NONDEPR.	1,762,423.06					
303.52 TRANSMISSION AND DISTRIBUTION - RIGHTS OF WAY	NONDEPR.	5,288,947.81					
303.61 OFFICE LAND	NONDEPR.	5,250,832.58					
TOTAL NONDEPRECIABLE PLANT		22,152,866.45					
DEPRECIABLE PLANT							
303.14 WATER RIGHTS - HIBERNIA	25-SQ	1,942,822.51	1,891,037	51,786	51,786	2.67	1.0
303.35 WASTE HANDLING AND TREATMENT LAND	100-R2	155,025.17	131,860	23,165	9,273	5.98	2.5
303.99 COMPREHENSIVE PLANNING STUDIES	5-SQ	7,896,046.30	4,503,356	3,392,690	1,788,848	22.65	1.9
304.15 OTHER WATER SOURCE STRUCTURES	60-R1.5	40,065,583.55	6,934,269	33,131,315	887,804	2.22	37.3
304.20 POWER AND PUMPING STRUCTURES	75-R2	65,868,072.51	6,501,625	59,366,448	1,656,417	2.51	35.8
LARGE STRUCTURES	55-R3	42,680,864.18	7,123,143	35,557,721	1,164,233	2.73	30.5
OTHER STRUCTURES							
TOTAL ACCOUNT 304.2		108,548,936.69	13,624,768	94,924,169	2,820,650	2.60	33.7
304.30 PURIFICATION BUILDINGS	70-S0.5	223,207,310.94	70,631,830	152,575,481	4,968,873	2.23	30.7
LARGE STRUCTURES	60-R3	40,409,564.76	11,999,214	28,410,351	712,908	1.76	39.9
OTHER STRUCTURES							
TOTAL ACCOUNT 304.3		263,616,875.70	82,631,044	180,985,832	5,681,781	2.16	31.9
304.36 WASTE HANDLING AND TREATMENT STRUCTURES	60-S2.5	11,668,886.83	5,666,687	6,002,200	317,661	2.72	18.9
304.38 WASTE HANDLING AND TREATMENT STRUCTURES PAINTING	10-SQ	65,958.42	53,095	12,863	2,339	3.55	5.5
304.39 PURIFICATION BUILDINGS - TANK PAINTING	10-SQ	119,362.95	101,044	18,319	3,331	2.79	5.5
304.61 OFFICE BUILDINGS	55-R1.5	30,071,233.12	3,798,524	26,272,710	1,014,776	3.37	25.9
LARGE STRUCTURES	50-R3	12,305,037.15	2,931,198	9,373,839	289,030	2.35	32.4
OTHER STRUCTURES							
TOTAL ACCOUNT 304.61		42,376,270.27	6,729,722	35,646,549	1,303,806	3.08	27.3

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

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

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

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

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

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	NET ORIGINAL COST AS OF DECEMBER 31, 2019 (3)	BOOK RESERVE (4)	FUTURE ACCRUALS (5)	ANNUAL ACCRUAL AMOUNT (6)	ANNUAL ACCURUAL RATE, PERCENT (7)	COMPOSITE REMAINING LIFE (8)
330.00	DISTRIBUTION RESERVOIRS AND STANDPIPES						
330.10	ELEVATED TANKS AND STANDPIPES	105,665,618.57	30,279,055	75,386,564	2,017,928	1.91	37.4
330.20	GROUND LEVEL FACILITIES	10,408,656.27	1,408,096	9,000,560	214,904	2.06	41.9
330.30	BELLOW GRADE FACILITIES	14,335,222.58	1,621,662	12,713,561	299,568	2.09	42.4
330.40	CLEARWELL	818,672.56	100,916	717,757	17,016	2.08	42.2
330.58	DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	12,806,094.73	1,716,478	11,089,617	263,995	2.06	42.0
330.59	DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	2,211,111.35	2,075,404	135,707	24,674	1.12	5.5
		29,252,444.37	18,534,025	10,718,419	2,373,118	8.11	4.5
	TOTAL ACCOUNT 330	175,497,820.43	55,735,636	119,762,185	5,211,203	2.97	23.0
331.00	MAINS AND ACCESSORIES						
333.00	SERVICES	2,534,040,277.14	286,120,854	2,247,919,423	30,594,028	1.21	73.5
334.00	METERS AND METER INSTALLATIONS	577,548,132.81	135,350,348	442,197,785	9,634,404	1.67	58.0
335.00	FIRE HYDRANTS	185,189,489.48	63,315,448	121,874,041	10,745,046	5.80	11.3
		108,056,009.30	18,655,416	89,400,593	1,731,503	1.60	51.6
340.00	OFFICE FURNITURE AND EQUIPMENT						
	FURNITURE	4,054,695.98	675,603	3,379,093	223,112	5.50	15.1
	COMPUTERS AND PERIPHERAL EQUIPMENT	16,700,168.60	8,461,392	8,238,777	5,218,360	31.25	1.6
	COMPUTER SOFTWARE	36,807,473.52	10,227,374	26,580,100	9,223,775	25.06	2.9
	COMPUTER SOFTWARE - BUSINESS TRANSFORMATION	62,990,459.09	31,470,776	31,519,683	10,259,112	16.29	3.1
	OTHER OFFICE EQUIPMENT	7,290.67	265	7,026	739	10.14	9.5
	TOTAL ACCOUNT 340	120,560,087.86	50,835,410	69,724,679	24,925,098	20.67	2.8
341.00	TRANSPORTATION EQUIPMENT						
	NOT CLASSIFIED	349.00	349	0	0	-	-
	LIGHT DUTY TRUCKS	24,162,192.55	11,858,307	12,303,886	2,779,579	11.50	4.4
	EQUIPMENT	16,932,898.54	9,280,399	7,652,500	2,039,150	12.04	3.8
	AUTOS	2,373,039.15	2,085,191	287,848	115,079	4.85	2.5
	OTHER	7,209,813.05	3,985,173	3,224,640	810,437	11.24	4.0
	TOTAL ACCOUNT 341	50,678,292.29	27,209,419	23,468,874	5,744,245	11.33	4.1
342.00	STORES EQUIPMENT						
343.00	TOOLS AND WORK EQUIPMENT	448,033.65	38,626	409,408	27,402	6.12	14.9
344.00	LABORATORY EQUIPMENT	25,585,481.04	3,577,645	22,007,836	1,565,043	6.12	14.1
345.00	POWER OPERATED EQUIPMENT	2,606,821.35	783,106	1,823,715	189,182	7.26	9.6
		2,405,805.64	1,412,372	993,434	127,661	5.31	7.8
346.00	COMMUNICATION EQUIPMENT						
	EQUIPMENT	869,342.38	276,079	593,263	54,394	6.26	10.9
	NON-TELEPHONE	2,586,749.73	561,745	2,025,005	170,244	6.58	11.9
	REMOTE CONTROL AND INSTRUMENTATION	3,498,253.68	1,773,741	1,724,513	289,419	8.27	6.0
	TELEPHONE	772,706.14	607,499	165,207	61,281	7.93	2.7
	TOTAL ACCOUNT 346	7,727,051.93	3,219,064	4,507,988	575,338	7.45	7.8

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

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

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

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

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

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

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	NET ORIGINAL COST AS OF DECEMBER 31, 2020 (3)	BOOK RESERVE (4)	FUTURE ACCRUALS (5)	ANNUAL ACCRUAL AMOUNT (6)	ANNUAL ACCRUAL RATE, PERCENT (7)	COMPOSITE REMAINING LIFE (8)
INTANGIBLE PLANT							
301.00 ORGANIZATION	NONDEPR.	766,405.12					
302.00 FRANCHISES AND CONSENTS	NONDEPR.	2,404,599.20					
303.00 MISCELLANEOUS INTANGIBLE PLANT	NONDEPR.	1,331,963.16					
TOTAL INTANGIBLE PLANT		4,502,967.48					
NONDEPRECIABLE PLANT							
303.20 POWER AND PUMPING LAND	NONDEPR.	4,315,318.23					
303.30 PURIFICATION LAND	NONDEPR.	15,412.25					
303.40 TRANSMISSION AND DISTRIBUTION LAND AND RIGHTS OF WAY	NONDEPR.	3,508,143.01					
303.50 DISTRIBUTION RESERVOIRS AND STANDPIPES LAND	NONDEPR.	2,001,789.51					
303.51 TRANSMISSION AND DISTRIBUTION - LAND	NONDEPR.	1,762,423.06					
303.52 TRANSMISSION AND DISTRIBUTION - RIGHTS OF WAY	NONDEPR.	5,288,947.81					
303.61 OFFICE LAND	NONDEPR.	5,260,832.58					
TOTAL NONDEPRECIABLE PLANT		22,152,866.45					
DEPRECIABLE PLANT							
303.14 WATER RIGHTS - HIBERNIA	25-SQ	1,942,822.51	1,942,823	0	0	-	-
303.35 WASTE HANDLING AND TREATMENT LAND	100-R2	155,025.17	141,137	13,888	9,270	5.98	1.5
303.99 COMPREHENSIVE PLANNING STUDIES	5-SQ	8,413,546.31	6,351,030	2,062,516	1,163,299	13.83	1.8
304.15 OTHER WATER SOURCE STRUCTURES	60-R1.5	40,603,116.18	7,899,182	32,703,934	869,429	2.14	37.6
304.20 POWER AND PUMPING STRUCTURES	70-R2.5	66,618,072.51	8,010,252	58,607,821	1,665,631	2.50	35.2
LARGE STRUCTURES	55-R3	43,441,475.60	8,339,564	35,101,912	1,154,524	2.66	30.4
OTHER STRUCTURES							
TOTAL ACCOUNT 304.2		110,059,548.11	16,349,816	93,709,733	2,820,155	2.56	33.2
304.30 PURIFICATION BUILDINGS	60-R2.5	225,775,641.62	75,724,941	150,050,701	5,027,702	2.23	30.0
LARGE STRUCTURES	60-R3	41,181,358.80	12,733,579	28,447,780	721,370	1.75	39.4
OTHER STRUCTURES							
TOTAL ACCOUNT 304.3		266,957,000.42	88,458,520	178,498,481	5,749,072	2.15	31.0
304.36 WASTE HANDLING AND TREATMENT STRUCTURES	60-S2.5	11,668,886.83	5,992,818	5,676,069	313,454	2.69	18.1
304.38 WASTE HANDLING AND TREATMENT STRUCTURES PAINTING	10-SQ	65,958.42	55,437	10,521	2,338	3.54	4.5
304.39 PURIFICATION BUILDINGS - TANK PAINTING	10-SQ	119,362.95	104,374	14,989	3,331	2.79	4.5
304.61 OFFICE BUILDINGS	50-R1.5	30,800,081.86	4,650,721	26,149,362	995,879	3.23	26.3
LARGE STRUCTURES	50-R3	12,612,705.53	3,198,976	9,413,730	292,295	2.32	32.2
OTHER STRUCTURES							
TOTAL ACCOUNT 304.61		43,412,787.39	7,849,697	35,563,092	1,288,174	2.97	27.6

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

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

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	NET ORIGINAL COST AS OF DECEMBER 31, 2020 (3)	BOOK RESERVE (4)	FUTURE ACCRUALS (5)	ANNUAL ACCRUAL AMOUNT (6)	ANNUAL ACCRUAL RATE, PERCENT (7)	COMPOSITE REMAINING LIFE (8)
304.62 STORES, SHOP AND GARAGE BUILDINGS							
LARGE STRUCTURES	55-S0.5 *	48,973,108.70	10,026,628	38,946,481	1,344,658	2.75	29.0
OTHER STRUCTURES	45-R3	5,916,993.15	3,973,273	1,943,720	72,293	1.22	26.9
TOTAL ACCOUNT 304.62		54,890,101.85	13,999,901	40,890,201	1,416,951	2.58	28.9
304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS		4,000,139.23	2,130,689	1,869,450	82,533	2.06	22.7
TOTAL ACCOUNT 304		531,776,901.38	142,840,434	388,936,470	12,545,437	2.36	31.0
305.00 COLLECTING AND IMPOUNDING RESERVOIRS							
LARGE RESERVOIRS	125-R2 *	128,044,777.60	16,427,975	111,616,802	1,829,282	1.43	61.0
OTHER RESERVOIRS	75-R3	7,624,311.12	2,515,544	5,108,767	166,854	2.19	30.6
TOTAL ACCOUNT 305		135,669,088.72	18,943,519	116,725,569	1,996,136	1.47	58.5
306.00 LAKE, RIVER AND OTHER INTAKES							
LARGE INTAKES	55-S1 *	14,029,064.70	4,094,061	9,935,004	343,282	2.45	28.9
OTHER INTAKES	50-S0.5	4,186,722.38	1,414,738	2,771,984	113,536	2.71	24.4
TOTAL ACCOUNT 306		18,215,787.08	5,508,799	12,706,988	456,818	2.51	27.8
307.00 WELLS AND SPRINGS	55-S0	9,898,022.81	3,088,287	6,809,736	231,606	2.34	29.4
310.00 POWER GENERATION EQUIPMENT	43-S1	18,136,948.65	4,866,142	13,270,807	491,881	2.71	27.0
PUMPING EQUIPMENT							
ELECTRIC	42-S0	21,292,217.56	3,771,805	17,520,413	698,584	3.28	25.1
OTHER	42-S0	2,389,457.83	481,982	1,907,476	77,326	3.24	24.7
SOURCE OF SUPPLY	42-S0	12,617,080.84	1,945,471	10,671,610	422,372	3.35	25.3
WATER TREATMENT	42-S0	42,848,060.38	18,177,110	24,670,950	1,197,928	2.80	20.6
TRANSMISSION AND DISTRIBUTION	42-S0	6,787,710.63	1,921,773	4,865,938	204,043	3.01	23.8
TOTAL ACCOUNT 311		85,934,527.24	26,298,141	59,636,387	2,600,253	3.03	22.9
320.10 PURIFICATION SYSTEM							
LARGE STRUCTURES	60-S0.5 *	208,991,333.11	72,548,439	136,442,893	5,168,921	2.47	26.4
OTHER STRUCTURES	55-R3	16,725,611.52	3,511,442	13,214,170	341,766	2.04	38.7
TOTAL ACCOUNT 320.1		225,716,944.63	76,059,881	149,657,063	5,510,687	2.44	27.2
320.18 LARGE STRUCTURES PAINT	10-SQ	103,245.73	103,246	0	0	-	-
320.19 LARGE STRUCTURES PAINT	10-SQ	3,522,542.77	3,511,123	11,420	2,538	0.07	4.5
320.20 CHEMICAL TREATMENT	36-R0.5	80,858,527.99	30,554,763	50,303,765	2,632,253	3.26	19.1
320.29 GRANULAR ACTIVATED CARBON	FULLY ACCRUED	8,167.87	8,168	0	0	-	-
320.30 GRANULAR ACTIVATED CARBON	7-L2	8,601,165.21	5,943,551	2,657,614	832,282	9.68	3.2
320.37 WASTE HANDLING AND TREATMENT - EQUIPMENT	30-R3	14,969,798.93	10,000,742	4,969,057	271,256	1.81	18.3
TOTAL ACCOUNT 320		333,780,393.13	126,181,474	207,598,919	9,249,016	2.77	22.4

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

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

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	NET ORIGINAL COST AS OF DECEMBER 31, 2020 (3)	BOOK RESERVE (4)	FUTURE ACCRUALS (5)	ANNUAL ACCRUAL AMOUNT (6)	ANNUAL ACCRUAL RATE, PERCENT (7)	COMPOSITE REMAINING LIFE (8)
330.00	DISTRIBUTION RESERVOIRS AND STANDPIPES						
330.10	ELEVATED TANKS AND STANDPIPES	106,929,232.38	35,124,500	71,804,732	1,920,620	1.80	37.4
330.20	GROUND LEVEL FACILITIES	10,930,110.10	1,540,919	9,389,191	225,119	2.06	41.7
330.30	BELOW GRADE FACILITIES	15,192,040.47	1,787,324	13,404,716	317,684	2.09	42.2
330.40	CLEARWELL	818,672.56	117,944	700,729	16,778	2.05	41.8
330.58	DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	12,806,094.73	1,980,284	10,825,811	260,817	2.04	41.5
330.59	DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	2,211,111.35	210,168	1,943,943	24,654	1.12	4.5
		29,919,635.20	20,863,908	9,055,727	2,351,355	7.86	3.9
	TOTAL ACCOUNT 330	178,806,896.79	63,515,047	115,291,849	5,117,027	2.86	22.5
331.00	MAINS AND ACCESSORIES						
333.00	SERVICES	2,675,857,649.51	302,790,062	2,373,067,588	32,249,355	1.21	73.6
334.00	METERS AND METER INSTALLATIONS	604,695,086.73	144,244,631	460,450,456	10,046,697	1.66	45.8
335.00	FIRE HYDRANTS	196,137,446.01	74,409,987	121,727,459	10,797,549	5.51	11.3
		115,429,813.60	20,020,642	95,409,172	1,845,234	1.60	51.7
340.00	OFFICE FURNITURE AND EQUIPMENT						
	FURNITURE	5,339,828.99	971,125	4,368,704	283,396	5.31	15.4
	COMPUTERS AND PERIPHERAL EQUIPMENT	19,364,761.45	7,343,075	12,021,686	4,194,739	21.66	2.9
	COMPUTER SOFTWARE	42,907,597.73	17,701,446	25,206,152	9,118,480	21.25	2.8
	COMPUTER SOFTWARE - BUSINESS TRANSFORMATION	62,990,459.09	41,731,922	21,258,537	10,340,331	16.42	2.1
	OTHER OFFICE EQUIPMENT	7,290.67	1,004	6,287	740	10.15	8.5
	TOTAL ACCOUNT 340	130,609,937.93	67,748,572	62,861,366	23,937,686	18.33	2.6
341.00	TRANSPORTATION EQUIPMENT						
	NOT CLASSIFIED	349.00	349	0	0	-	-
	LIGHT DUTY TRUCKS	26,577,670.21	14,623,372	11,954,298	2,923,249	11.00	4.1
	EQUIPMENT	20,121,976.99	11,191,984	8,929,993	2,399,939	11.93	3.7
	AUTOS	3,344,774.93	2,126,610	1,218,165	280,982	8.40	4.3
	OTHER	8,708,645.51	4,729,807	3,978,839	1,005,383	11.54	4.0
	TOTAL ACCOUNT 341	58,753,416.64	32,672,122	26,081,295	6,609,553	11.25	3.9
342.00	STORES EQUIPMENT						
343.00	TOOLS AND WORK EQUIPMENT	448,033.65	68,032	380,002	27,046	6.04	14.1
344.00	LABORATORY EQUIPMENT	29,078,050.31	5,263,107	23,814,943	1,740,625	5.99	13.7
345.00	POWER OPERATED EQUIPMENT	2,606,821.35	978,341	1,628,480	169,353	6.50	9.6
		2,405,805.64	1,541,860	863,946	112,304	4.67	7.7
346.00	COMMUNICATION EQUIPMENT						
	EQUIPMENT	2,539,654.88	407,979	2,131,676	157,290	6.19	13.6
	NON-TELEPHONE	4,581,387.28	797,215	3,784,172	303,500	6.62	12.5
	REMOTE CONTROL AND INSTRUMENTATION	3,011,599.18	1,556,269	1,455,330	284,253	9.44	5.1
	TELEPHONE	714,839.66	608,614	106,226	40,582	5.68	2.6
	TOTAL ACCOUNT 346	10,847,681.00	3,370,077	7,477,604	785,625	7.24	9.5

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

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

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	NET ORIGINAL COST AS OF DECEMBER 31, 2020 (3)	BOOK RESERVE (4)	FUTURE ACCRUALS (5)	ANNUAL ACCRUAL AMOUNT (6)	ANNUAL ACCRUAL RATE, PERCENT (7)	COMPOSITE REMAINING LIFE (8)
347.00 MISCELLANEOUS EQUIPMENT	25-SQ	11,260,526.60	1,328,449	9,932,078	815,507	7.24	12.2
348.00 OTHER TANGIBLE EQUIPMENT	25-SQ	793,796.73	401,551	392,246	31,976	4.03	12.3
TOTAL DEPRECIABLE PLANT		5,161,654,025.49	1,054,514,266	4,107,139,764	123,029,253	2.38	
AMORTIZATION OF NET SALVAGE					18,696,044		
TOTAL UTILITY PLANT IN SERVICE		5,188,309,859.42	1,054,514,266	4,107,139,764	141,725,297		

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

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

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

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	NET ORIGINAL COST AS OF DECEMBER 31, 2021 (3)	BOOK RESERVE (4)	FUTURE ACCRUALS (5)	ANNUAL ACCRUAL AMOUNT (6)	ANNUAL ACCRUAL RATE, PERCENT (7)	COMPOSITE REMAINING LIFE (8)
INTANGIBLE PLANT							
301.00 ORGANIZATION	NONDEPR.	766,405.12					
302.00 FRANCHISES AND CONSENTS	NONDEPR.	2,404,599.20					
303.00 MISCELLANEOUS INTANGIBLE PLANT	NONDEPR.	1,453,020.77					
		4,624,025.09					
TOTAL INTANGIBLE PLANT							
NONDEPRECIABLE PLANT							
303.20 POWER AND PUMPING LAND	NONDEPR.	4,315,318.23					
303.30 PURIFICATION LAND	NONDEPR.	15,412.25					
303.40 TRANSMISSION AND DISTRIBUTION LAND AND RIGHTS OF WAY	NONDEPR.	3,508,143.01					
303.50 DISTRIBUTION RESERVOIRS AND STANDPIPES LAND	NONDEPR.	2,001,789.51					
303.51 TRANSMISSION AND DISTRIBUTION - LAND	NONDEPR.	1,762,423.06					
303.52 TRANSMISSION AND DISTRIBUTION - RIGHTS OF WAY	NONDEPR.	5,288,947.81					
303.61 OFFICE LAND	NONDEPR.	5,260,832.58					
		22,152,866.45					
TOTAL NONDEPRECIABLE PLANT							
DEPRECIABLE PLANT							
303.14 WATER RIGHTS - HIBERNIA	25-SQ	1,942,822.51	1,942,823	0	0	-	-
303.35 WASTE HANDLING AND TREATMENT LAND	100-R2	155,025.17	150,407	4,618	4,618	2.98	1.0
303.99 COMPREHENSIVE PLANNING STUDIES	5-SQ	9,710,061.35	7,494,569	2,215,492	751,049	7.73	2.9
304.15 OTHER WATER SOURCE STRUCTURES	60-R1.5	44,248,707.65	8,283,077	35,965,631	970,351	2.19	37.1
304.20 POWER AND PUMPING STRUCTURES	70-R2.5	69,567,251.92	9,280,689	60,286,563	1,787,063	2.57	33.7
LARGE STRUCTURES	55-R3	50,920,110.78	9,270,044	41,650,067	1,298,796	2.55	32.1
OTHER STRUCTURES							
		120,487,362.70	18,550,733	101,936,630	3,085,859	2.56	33.0
TOTAL ACCOUNT 304.2							
304.30 PURIFICATION BUILDINGS							
LARGE STRUCTURES	60-R2.5	248,267,049.87	78,898,085	169,368,965	5,619,625	2.26	30.1
OTHER STRUCTURES	60-R3	41,316,811.61	12,978,751	28,338,061	730,378	1.77	38.8
		289,583,861.48	91,876,836	197,707,026	6,350,003	2.19	31.1
TOTAL ACCOUNT 304.3							
304.36 WASTE HANDLING AND TREATMENT STRUCTURES	60-S2.5	11,668,886.83	6,315,009	5,353,878	309,282	2.65	17.3
304.38 WASTE HANDLING AND TREATMENT STRUCTURES PAINTING	10-SQ	65,958.42	57,775	8,183	2,338	3.54	3.5
304.39 PURIFICATION BUILDINGS - TANK PAINTING	10-SQ	119,362.95	107,705	11,658	3,331	2.79	3.5
304.61 OFFICE BUILDINGS							
LARGE STRUCTURES	50-R1.5	31,024,747.89	5,523,525	25,501,224	970,539	3.13	26.3
OTHER STRUCTURES	50-R3	12,907,724.55	3,482,369	9,425,356	295,081	2.29	31.9
		43,932,472.44	9,005,894	34,926,580	1,265,620	2.88	27.6
TOTAL ACCOUNT 304.61							

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

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

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	NET ORIGINAL COST AS OF DECEMBER 31, 2021 (3)	BOOK RESERVE (4)	FUTURE ACCRUALS (5)	ANNUAL ACCRUAL AMOUNT (6)	ANNUAL ACCRUAL RATE, PERCENT (7)	COMPOSITE REMAINING LIFE (8)
304.62 STORES, SHOP AND GARAGE BUILDINGS							
LARGE STRUCTURES	55-S0.5 *	48,973,108.70	11,428,586	37,544,523	1,323,667	2.70	28.4
OTHER STRUCTURES	45-R3	6,136,205.16	3,952,462	2,185,743	82,351	1.34	26.5
TOTAL ACCOUNT 304.62		55,111,313.86	15,381,048	39,730,266	1,406,018	2.55	28.3
304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS							
TOTAL ACCOUNT 304	35-S0.5	4,132,815.74	2,198,599	1,934,217	86,804	2.10	22.3
TOTAL ACCOUNT 304		569,350,742.07	151,776,676	417,574,069	13,479,606	2.37	31.0
305.00 COLLECTING AND IMPOUNDING RESERVOIRS							
LARGE RESERVOIRS	125-R2 *	128,044,777.60	18,481,585	109,563,192	1,809,335	1.41	60.6
OTHER RESERVOIRS	75-R3	7,624,311.12	2,729,327	4,894,984	215,147	2.82	22.8
TOTAL ACCOUNT 305		135,669,088.72	21,210,912	114,458,176	2,024,482	1.49	56.5
306.00 LAKE, RIVER AND OTHER INTAKES							
LARGE INTAKES	55-S1 *	14,029,064.70	4,448,923	9,580,142	336,818	2.40	28.4
OTHER INTAKES	50-S0.5	4,186,722.38	1,524,770	2,661,952	110,315	2.63	24.1
TOTAL ACCOUNT 306		18,215,787.08	5,973,693	12,242,094	447,133	2.45	27.4
307.00 WELLS AND SPRINGS							
TOTAL ACCOUNT 307	55-S0	10,623,182.73	3,343,133	7,280,050	246,499	2.32	29.5
TOTAL ACCOUNT 307	43-S1	19,809,562.50	5,157,558	14,652,004	541,291	2.73	27.1
311.20 PUMPING EQUIPMENT							
ELECTRIC	42-S0	23,758,420.92	4,483,984	19,274,437	769,961	3.24	25.0
OTHER	42-S0	2,389,457.83	559,308	1,830,150	74,670	3.12	24.5
SOURCE OF SUPPLY	42-S0	14,212,241.21	2,191,102	12,021,139	477,564	3.36	25.2
WATER TREATMENT	42-S0	46,865,937.19	18,885,547	27,980,390	1,331,345	2.84	21.0
TRANSMISSION AND DISTRIBUTION	42-S0	6,787,710.63	2,125,816	4,661,895	197,458	2.91	23.6
TOTAL ACCOUNT 311		94,013,767.78	28,245,757	65,768,011	2,850,998	3.03	23.1
320.10 PURIFICATION SYSTEM							
LARGE STRUCTURES	60-S0.5 *	255,675,564.06	73,452,571	182,222,993	7,332,914	2.87	24.9
OTHER STRUCTURES	55-R3	21,689,328.04	3,259,936	18,429,392	451,433	2.08	40.8
TOTAL ACCOUNT 320.1		277,364,892.10	76,712,507	200,652,385	7,784,347	2.81	25.8
320.18 LARGE STRUCTURES PAINT	10-SQ	103,245.73	103,246	0	0	-	-
320.19 LARGE STRUCTURES PAINT	10-SQ	3,522,542.77	3,513,661	8,882	2,537	0.07	3.5
320.20 CHEMICAL TREATMENT	36-R0.5	84,703,323.42	32,767,124	51,936,199	2,724,881	3.22	19.1
320.29 CHEMICAL TREATMENT PAINT	FULLY ACCRUED	8,167.87	8,168	0	0	-	-
320.30 GRANULAR ACTIVATED CARBON	7-L2	8,601,165.21	6,864,049	1,737,116	577,102	6.71	3.0
320.37 WASTE HANDLING AND TREATMENT - EQUIPMENT	30-R3	14,969,798.93	10,336,097	4,633,702	255,895	1.71	18.1
TOTAL ACCOUNT 320		389,273,136.03	130,304,852	258,968,284	11,344,762	2.91	22.8

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

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

	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	NET ORIGINAL COST AS OF DECEMBER 31, 2021 (3)	BOOK RESERVE (4)	FUTURE ACCRUALS (5)	ANNUAL ACCRUAL AMOUNT (6)	ANNUAL ACCRUAL RATE, PERCENT (7)	COMPOSITE REMAINING LIFE (8)
330.00	DISTRIBUTION RESERVOIRS AND STANDPIPES	65-S0.5	114,750,102.23	37,604,850	77,145,252	2,040,752	1.78	37.8
330.10	ELEVATED TANKS AND STANDPIPES	65-S0.5	14,100,477.17	1,396,944	12,703,533	302,304	2.14	42.0
330.20	GROUND LEVEL FACILITIES	65-S0.5	18,929,725.89	1,478,786	17,450,940	411,613	2.17	42.4
330.30	BELOW GRADE FACILITIES	65-S0.5	818,672.56	134,722	683,951	16,514	2.02	41.4
330.40	CLEARWELL	65-S0.5	12,806,094.73	2,241,101	10,564,994	256,016	2.00	41.3
330.58	DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	10-SQ	2,211,111.35	2,124,822	86,289	24,654	1.12	3.5
330.59	DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	10-SQ	34,570,376.62	22,983,972	11,586,405	2,403,686	6.95	4.8
	TOTAL ACCOUNT 330		198,186,560.55	67,965,197	130,221,364	5,455,539	2.75	23.9
331.00	MAINS AND ACCESSORIES	110-R2	2,799,921,328.82	327,632,397	2,472,288,932	33,559,667	1.20	73.7
333.00	SERVICES	70-R2.5	631,916,771.52	153,302,150	478,614,622	10,466,170	1.66	45.7
334.00	METERS AND METER INSTALLATIONS	21-L1	206,255,053.90	85,792,067	120,462,987	10,770,670	5.22	11.2
335.00	FIRE HYDRANTS	75-R2.5	122,785,610.66	21,454,868	101,330,743	1,959,904	1.60	51.7
340.00	OFFICE FURNITURE AND EQUIPMENT							
	FURNITURE	20-SQ	7,475,864.68	1,347,541	6,128,324	386,093	5.16	15.9
	COMPUTERS AND PERIPHERAL EQUIPMENT	5-SQ	24,511,435.46	5,940,437	18,570,998	5,214,238	21.27	3.6
	COMPUTER SOFTWARE	5-SQ	45,994,769.94	21,924,860	24,069,910	8,444,686	18.36	2.9
	COMPUTER SOFTWARE - BUSINESS TRANSFORMATION	10-SQ	62,990,459.09	52,072,253	10,918,206	8,099,503	12.86	1.3
	OTHER OFFICE EQUIPMENT	10-SQ	7,290.67	1,744	5,547	740	10.15	7.5
	TOTAL ACCOUNT 340		140,979,819.84	81,286,835	59,692,985	22,145,260	15.71	2.7
341.00	TRANSPORTATION EQUIPMENT							
	NOT CLASSIFIED	7-L3	349.00	349	0	0	-	-
	LIGHT DUTY TRUCKS	7-L3	28,802,310.96	17,540,380	11,261,931	2,978,791	10.34	3.8
	EQUIPMENT	7-L3	23,205,811.64	13,407,514	9,798,298	2,686,946	11.58	3.6
	AUTOS	7-L3	3,874,730.49	2,379,267	1,495,463	347,892	8.98	4.3
	OTHER	7-L3	10,439,225.68	5,565,457	4,873,769	1,261,319	12.08	3.9
	TOTAL ACCOUNT 341		66,322,427.77	38,892,967	27,429,461	7,274,948	10.97	3.8
342.00	STORES EQUIPMENT	20-SQ	448,033.65	97,064	350,970	26,762	5.97	13.1
343.00	TOOLS AND WORK EQUIPMENT	20-SQ	32,097,137.82	7,101,221	24,995,917	1,893,452	5.90	13.2
344.00	LABORATORY EQUIPMENT	20-L0.5	2,606,821.35	1,152,886	1,453,935	152,376	5.85	9.5
345.00	POWER OPERATED EQUIPMENT	19-S0.5	2,405,805.64	1,655,168	750,638	98,401	4.09	7.6
346.00	COMMUNICATION EQUIPMENT							
	EQUIPMENT	15-SQ	3,459,420.00	476,123	2,983,297	226,521	6.55	13.2
	NON-TELEPHONE	15-SQ	6,770,729.39	1,148,483	5,622,246	452,423	6.68	12.4
	REMOTE CONTROL AND INSTRUMENTATION	10-SQ	2,790,901.75	1,618,957	1,171,945	256,489	9.19	4.6
	TELEPHONE	10-SQ	186,390.60	121,502	66,889	17,853	9.48	3.7
	TOTAL ACCOUNT 346		13,209,441.74	3,365,065	9,844,377	953,286	7.22	10.3

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

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

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	NET ORIGINAL COST AS OF DECEMBER 31, 2021 (3)	BOOK RESERVE (4)	FUTURE ACCRUALS (5)	ANNUAL ACCRUAL AMOUNT (6)	ANNUAL ACCRUAL RATE, PERCENT (7)	COMPOSITE REMAINING LIFE (8)
347.00 MISCELLANEOUS EQUIPMENT	25-SQ	11,604,345.21	2,121,851	9,482,494	803,731	6.93	11.8
348.00 OTHER TANGIBLE EQUIPMENT	25-SQ	793,796.73	433,683	360,114	31,961	4.03	11.3
TOTAL DEPRECIABLE PLANT		5,478,296,131.14	1,147,853,799	4,330,442,337	127,282,565	2.32	
AMORTIZATION OF NET SALVAGE					18,150,547		
TOTAL UTILITY PLANT IN SERVICE		5,505,073,022.68	1,147,853,799	4,330,442,337	145,433,112		

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

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER STEELTON OPERATIONS

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

	(1) DEPRECIABLE GROUP	(2) SURVIVOR CURVE	(3) NET ORIGINAL COST AS OF DECEMBER 31, 2019	(4) BOOK RESERVE	(5) FUTURE ACCRUALS	(6) ANNUAL ACCRUAL AMOUNT	(7) ANNUAL ACCRUAL RATE, PERCENT	(8) COMPOSITE REMAINING LIFE
NONDEPRECIABLE PLANT								
303	MISCELLANEOUS INTANGIBLE PLANT	NONDEPR.	3.00					
303.3	PURIFICATION LAND	NONDEPR.	26,988.00					
303.5	DISTRIBUTION RESERVOIRS AND STANDPIPES LAND	NONDEPR.	1.00					
303.61	OFFICE LAND	NONDEPR.	1.00					
	TOTAL NONDEPRECIABLE PLANT		26,993.00					
DEPRECIABLE PLANT								
304.15	OTHER WATER SOURCE STRUCTURES	60-R1.5	6,843.25	0	6,843	210	3.07	32.6
304.3	PURIFICATION BUILDINGS	70-S0.5	13,449,043.09	7,215,512	6,233,532	297,166	2.21	21.0
306	LAKE, RIVER AND OTHER INTAKES	55-S1	112,013.39	101,794	10,219	542	0.48	18.9
310	POWER GENERATION EQUIPMENT	43-S1	416,788.74	43,096	373,693	12,465	2.99	30.0
311.53	PUMPING EQUIPMENT - WATER TREATMENT	42-S0	5,704,191.26	4,598,035	1,106,156	82,171	1.44	13.5
320.1	PURIFICATION SYSTEM - LARGE STRUCTURES	60-S0.5	365,857.52	236,066	129,792	6,676	1.82	19.4
320.2	PURIFICATION SYSTEM - CHEMICAL TREATMENT	36-R0.5	566,660.69	347,816	218,844	12,660	2.23	17.3
330	DISTRIBUTION RESERVOIRS AND STANDPIPES	65-S0.5	2,560,029.90	1,975,746	584,284	21,616	0.84	27.0
331	MAINS AND ACCESSORIES	110-R2	20,071,854.77	8,871,556	11,200,299	163,620	0.82	68.5
334	METERS AND METER INSTALLATIONS	21-L1	33,125.86	29,564	3,562	334	1.01	10.7
335	FIRE HYDRANTS	75-R2.5	981,008.26	442,740	538,268	12,126	1.24	44.4
343	TOOLS AND WORK EQUIPMENT	20-SQ	4,967.78	.22	4,946	254	5.11	19.5
344	LABORATORY EQUIPMENT	20-L0.5	22,623.65	1,876	20,747	1,861	8.23	11.1
347	MISCELLANEOUS EQUIPMENT	25-SQ	53,532.24	6,509	47,023	2,193	4.10	21.4
348	OTHER TANGIBLE EQUIPMENT	25-SQ	823.15	829	(6)	0	-	-
	TOTAL DEPRECIABLE PLANT		44,349,363.55	23,871,161	20,478,202	613,894	1.38	
	TOTAL UTILITY PLANT IN SERVICE		44,376,356.55	23,871,161	20,478,202	613,894		

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

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER STEELTON OPERATIONS

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

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	NET ORIGINAL COST AS OF DECEMBER 31, 2020 (3)	BOOK RESERVE (4)	FUTURE ACCRUALS (5)	ANNUAL ACCRUAL AMOUNT (6)	ANNUAL ACCRUAL RATE, PERCENT (7)	COMPOSITE REMAINING LIFE (8)
NONDEPRECIABLE PLANT							
303	MISCELLANEOUS INTANGIBLE PLANT	3.00					
303.3	PURIFICATION LAND	26,988.00					
303.5	DISTRIBUTION RESERVOIRS AND STANDPIPES LAND	1.00					
303.61	OFFICE LAND	1.00					
	TOTAL NONDEPRECIABLE PLANT	26,993.00					
DEPRECIABLE PLANT							
304.15	OTHER WATER SOURCE STRUCTURES	6,843.25	210	6,633	182	2.66	36.4
304.3	PURIFICATION BUILDINGS	13,458,222.22	7,511,917	5,946,305	294,348	2.19	20.2
306	LAKE, RIVER AND OTHER INTAKES	112,013.39	102,332	9,681	529	0.47	18.3
310	POWER GENERATION EQUIPMENT	416,788.74	55,558	361,231	12,362	2.97	29.2
311.53	PUMPING EQUIPMENT - WATER TREATMENT	5,704,191.26	4,680,175	1,024,016	77,667	1.36	13.2
320.1	PURIFICATION SYSTEM - LARGE STRUCTURES	555,177.01	225,315	329,862	16,674	3.00	19.8
320.2	PURIFICATION SYSTEM - CHEMICAL TREATMENT	1,134,619.17	309,390	825,229	53,235	4.69	15.5
330	DISTRIBUTION RESERVOIRS AND STANDPIPES	2,560,029.90	1,997,250	562,780	21,173	0.83	26.6
331	MAINS AND ACCESSORIES	20,600,065.01	8,948,474	11,651,591	171,445	0.83	68.0
333	SERVICES	170,000.00	1,420	168,580	3,320	1.95	50.8
334	METERS AND METER INSTALLATIONS	583,873.48	(22,482)	606,355	46,731	8.00	13.0
335	FIRE HYDRANTS	1,037,724.77	450,791	586,934	13,141	1.27	44.7
341.2	TRANSPORTATION EQUIPMENT - EQUIPMENT	300,000.00	18,060	281,940	49,725	16.58	5.7
343	TOOLS AND WORK EQUIPMENT	204,967.78	5,386	199,582	10,247	5.00	19.5
344	LABORATORY EQUIPMENT	22,623.65	3,738	18,886	1,708	7.55	11.1
346	COMMUNICATION EQUIPMENT	75,000.00	2,348	72,652	5,010	6.68	14.5
347	MISCELLANEOUS EQUIPMENT	403,532.24	15,879	387,653	16,180	4.01	24.0
	TOTAL DEPRECIABLE PLANT	47,345,671.87	24,305,761	23,039,910	793,677	1.68	
AMORTIZATION OF NET SALVAGE							
	TOTAL UTILITY PLANT IN SERVICE	47,372,664.87	24,305,761	23,039,910	11,808		

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

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER STEELTON OPERATIONS

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

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	NET ORIGINAL COST AS OF DECEMBER 31, 2021 (3)	BOOK RESERVE (4)	FUTURE ACCRUALS (5)	ANNUAL ACCRUAL AMOUNT (6)	ANNUAL ACCRUAL RATE, PERCENT (7)	COMPOSITE REMAINING LIFE (8)
NONDEPRECIABLE PLANT							
303	MISCELLANEOUS INTANGIBLE PLANT	3.00					
303.3	PURIFICATION LAND	26,988.00					
303.5	DISTRIBUTION RESERVOIRS AND STANDPIPES LAND	1.00					
303.61	OFFICE LAND	1.00					
	TOTAL NONDEPRECIABLE PLANT	26,993.00					
DEPRECIABLE PLANT							
304.15	OTHER WATER SOURCE STRUCTURES	6,843.25	392	6,451	170	2.48	37.9
304.3	PURIFICATION BUILDINGS	13,467,398.15	7,805,850	5,661,548	293,420	2.18	19.3
306	LAKE, RIVER AND OTHER INTAKES	112,013.39	102,858	9,155	504	0.45	18.2
310	POWER GENERATION EQUIPMENT	416,788.74	67,937	348,852	12,253	2.94	28.5
311.53	PUMPING EQUIPMENT - WATER TREATMENT	5,704,191.26	4,757,752	946,439	75,305	1.32	12.6
320.1	PURIFICATION SYSTEM - LARGE STRUCTURES	675,611.10	231,554	444,057	23,083	3.42	19.2
320.2	PURIFICATION SYSTEM - CHEMICAL TREATMENT	1,495,921.45	333,664	1,162,257	69,054	4.62	16.8
330	DISTRIBUTION RESERVOIRS AND STANDPIPES	2,560,029.90	2,018,498	541,532	20,725	0.81	26.1
331	MAINS AND ACCESSORIES	21,128,093.07	9,039,596	12,088,497	179,484	0.85	67.4
333	SERVICES	340,000.00	6,221	333,779	6,446	1.90	51.8
334	METERS AND METER INSTALLATIONS	1,134,429.33	(2,334)	1,136,763	87,748	7.73	13.0
335	FIRE HYDRANTS	1,075,252.56	461,050	614,203	13,789	1.28	44.5
341.2	TRANSPORTATION EQUIPMENT - EQUIPMENT	300,000.00	67,800	232,200	49,299	16.43	4.7
343	TOOLS AND WORK EQUIPMENT	224,967.78	16,125	208,843	11,248	5.00	18.6
344	LABORATORY EQUIPMENT	22,623.65	5,446	17,178	1,571	6.94	10.9
346	COMMUNICATION EQUIPMENT	75,000.00	7,358	67,642	5,011	6.68	13.5
347	MISCELLANEOUS EQUIPMENT	403,532.24	32,061	371,471	16,177	4.01	23.0
	TOTAL DEPRECIABLE PLANT	49,142,695.87	24,951,828	24,190,867	865,287	1.76	
AMORTIZATION OF NET SALVAGE							
	TOTAL UTILITY PLANT IN SERVICE	49,169,688.87	24,951,828	24,190,867	888,246		

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

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS EXETER OPERATIONS

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

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF DECEMBER 31, 2019 (3)	BOOK RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	CALCULATED ANNUAL ACCRUAL RATE (7)=(6)/(3)	COMPOSITE REMAINING LIFE (8)
DEPRECIABLE PLANT							
354.20	STRUCTURES AND IMPROVEMENTS - COLLECTION	70,288.82	0	70,289	1,866	2.65	37.7
354.30	STRUCTURES AND IMPROVEMENTS - SPP	2,009,432.59	1,017,853	991,580	34,309	1.71	28.9
354.40	STRUCTURES AND IMPROVEMENTS - TDP	102,681,938.75	58,778,620	43,903,319	1,665,879	1.62	26.4
355.00	POWER GENERATION EQUIPMENT	65,932.40	42,841	23,091	1,652	2.51	14.0
360.10	COLLECTION SEWERS - FORCE MAINS	1,327,403.11	437,287	890,116	18,732	1.41	47.5
361.10	COLLECTION SEWERS - GRAVITY MAINS	46,426,647.25	21,216,387	25,210,261	644,603	1.39	39.1
361.20	MANHOLES	11,261,172.74	4,945,460	6,315,713	436,027	3.87	14.5
363.00	SERVICES	25,216,116.26	14,977,369	10,238,748	781,980	3.10	13.1
364.00	FLOW MEASURING DEVICES	36,936.47	13,238	23,699	5,707	15.45	4.2
365.00	FLOW MEASURING INSTALLATIONS	227,265.28	158,069	69,196	15,010	6.60	4.6
371.00	PUMPING EQUIPMENT	481,953.10	241,902	240,051	18,405	3.82	13.0
380.00	TREATMENT EQUIPMENT	530,488.83	45,225	485,264	20,183	3.80	24.0
390.00	OFFICE FURNITURE AND EQUIPMENT	84,101.78	26,181	57,921	4,161	4.95	13.9
391.00	TRANSPORTATION EQUIPMENT	25,437.18	23,511	1,926	351	1.38	5.5
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	43,942.40	10,237	33,705	4,490	10.22	7.5
394.00	LABORATORY EQUIPMENT	88,576.68	41,732	46,845	15,888	17.94	2.9
396.00	COMMUNICATION EQUIPMENT	3,604.32	1,894	1,710	263	7.30	6.5
397.00	MISCELLANEOUS EQUIPMENT	4,239.60	1,622	2,618	407	9.60	6.4
	TOTAL DEPRECIABLE PLANT	190,585,477.56	101,979,427	88,606,052	3,669,913	1.93	24.1
NONDEPRECIABLE PLANT							
353.20	LAND AND LAND RIGHTS - COLLECTION	749,404.75					
353.30	LAND AND LAND RIGHTS - SPP	99,930.18					
353.40	LAND AND LAND RIGHTS - TDP	2,261,697.09					
	TOTAL NONDEPRECIABLE PLANT	3,111,032.02					
	TOTAL UTILITY PLANT	193,696,509.58	101,979,427	88,606,052	3,669,913		

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS EXETER OPERATIONS

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK RESERVE, AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF DECEMBER 31, 2020

	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF DECEMBER 31, 2020 (3)	BOOK RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	CALCULATED ANNUAL ACCRUAL RATE (7)=(6)/(3)	COMPOSITE REMAINING LIFE (8)
DEPRECIABLE PLANT								
354.20	STRUCTURES AND IMPROVEMENTS - COLLECTION	45-R3	70,529.38	1,849	68,680	1,836	2.60	37.4
354.30	STRUCTURES AND IMPROVEMENTS - SPP	55-S0	2,045,541.67	1,052,049	993,493	34,604	1.69	28.7
354.40	STRUCTURES AND IMPROVEMENTS - TDP	55-S0	103,004,134.28	60,420,467	42,583,667	1,621,984	1.57	26.3
355.00	POWER GENERATION EQUIPMENT	35-S0.5	65,932.40	44,496	21,436	1,570	2.38	13.7
360.10	COLLECTION SEWERS - FORCE MAINS	75-R3	1,327,403.11	456,003	871,400	18,680	1.41	46.6
361.10	COLLECTION SEWERS - GRAVITY MAINS	80-R2.5	46,907,178.98	21,829,695	25,077,484	641,968	1.37	39.1
361.20	MANHOLES	50-S2.5	11,356,457.82	5,377,453	5,979,005	416,219	3.67	14.4
363.00	SERVICES	47-R3	25,288,169.43	15,756,943	9,531,226	737,949	2.92	12.9
364.00	FLOW MEASURING DEVICES	15-L2.5	36,936.47	18,945	17,992	4,459	12.07	4.0
365.00	FLOW MEASURING INSTALLATIONS	25-S2	227,265.28	173,069	54,196	12,317	5.42	4.4
371.00	PUMPING EQUIPMENT	30-S0.5	481,953.10	260,313	221,640	17,354	3.60	12.8
380.00	TREATMENT EQUIPMENT	35-S1.5	530,488.83	65,384	465,105	19,984	3.77	23.3
390.00	OFFICE FURNITURE AND EQUIPMENT	20-SQ	84,101.78	30,344	53,758	4,161	4.95	12.9
391.00	TRANSPORTATION EQUIPMENT	14-L4	25,437.18	23,862	1,575	286	1.12	5.5
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	238,938.44	19,688	219,250	12,413	5.20	17.7
394.00	LABORATORY EQUIPMENT	15-SQ	64,300.34	31,169	33,132	12,827	19.95	2.6
396.00	COMMUNICATION EQUIPMENT	15-SQ	267,604.32	11,793	255,811	17,775	6.64	14.4
397.00	MISCELLANEOUS EQUIPMENT	15-SQ	333,239.12	16,820	316,419	21,868	6.56	14.5
	TOTAL DEPRECIABLE PLANT		192,355,611.93	105,590,343	86,765,269	3,598,254	1.87	24.1
NONDEPRECIABLE PLANT								
353.20	LAND AND LAND RIGHTS - COLLECTION		749,404.75					
353.30	LAND AND LAND RIGHTS - SPP		99,930.18					
353.40	LAND AND LAND RIGHTS - TDP		2,261,697.09					
	TOTAL NONDEPRECIABLE PLANT		3,111,032.02			1,876		
AMORTIZATION OF NET SALVAGE								
	TOTAL UTILITY PLANT		195,466,643.95	105,590,343	86,765,269	3,600,130		

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS EXETER OPERATIONS

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

	(1) DEPRECIABLE GROUP	(2) SURVIVOR CURVE	(3) ORIGINAL COST AS OF DECEMBER 31, 2021	(4) BOOK RESERVE	(5) FUTURE ACCRUALS	(6) CALCULATED ANNUAL ACCRUAL AMOUNT	(7)=(6)/(3) ANNUAL ACCRUAL RATE	(8) COMPOSITE REMAINING LIFE
DEPRECIABLE PLANT								
354.20	STRUCTURES AND IMPROVEMENTS - COLLECTION	45-R3	71,424.71	3,625	67,800	1,846	2.58	36.7
354.30	STRUCTURES AND IMPROVEMENTS - SPP	55-S0	2,180,185.03	1,085,324	1,094,861	37,599	1.72	29.1
354.40	STRUCTURES AND IMPROVEMENTS - TDP	55-S0	104,203,025.21	61,948,791	42,254,234	1,621,941	1.56	26.1
355.00	POWER GENERATION EQUIPMENT	35-S0.5	65,932.40	46,065	19,867	1,489	2.26	13.3
360.10	COLLECTION SEWERS - FORCE MAINS	75-R3	1,327,403.11	474,720	852,684	18,539	1.40	46.0
361.10	COLLECTION SEWERS - GRAVITY MAINS	80-R2.5	48,053,835.63	22,391,129	25,662,707	655,938	1.37	39.1
361.20	MANHOLES	50-S2.5	11,451,588.26	5,790,187	5,661,382	395,778	3.46	14.3
363.00	SERVICES	47-R3	25,360,113.46	16,493,069	8,867,045	694,636	2.74	12.8
364.00	FLOW MEASURING DEVICES	15-L2.5	36,936.47	23,403	13,533	3,395	9.19	4.0
365.00	FLOW MEASURING INSTALLATIONS	25-S2	227,265.28	185,387	41,878	10,214	4.49	4.1
371.00	PUMPING EQUIPMENT	30-S0.5	840,166.45	251,384	588,783	35,642	4.24	16.5
380.00	TREATMENT EQUIPMENT	35-S1.5	1,026,217.76	49,050	977,168	38,458	3.75	25.4
389.60	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - CPS	5-SQ	200,000.00	1,667	198,333	44,074	22.04	4.5
390.00	OFFICE FURNITURE AND EQUIPMENT	20-SQ	84,101.78	34,507	49,595	4,161	4.95	11.9
391.00	TRANSPORTATION EQUIPMENT	14-L4	25,437.18	24,147	1,290	240	0.94	5.4
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	438,938.44	36,295	402,644	22,413	5.11	18.0
394.00	LABORATORY EQUIPMENT	15-SQ	52,784.33	31,236	21,548	8,579	16.25	2.5
396.00	COMMUNICATION EQUIPMENT	15-SQ	267,604.32	29,562	238,042	17,785	6.65	13.4
397.00	MISCELLANEOUS EQUIPMENT	15-SQ	333,239.12	38,681	294,558	21,883	6.57	13.5
	TOTAL DEPRECIABLE PLANT		196,246,178.94	108,938,227	87,307,952	3,634,610	1.85	24.0
NONDEPRECIABLE PLANT								
353.20	LAND AND LAND RIGHTS - COLLECTION		749,404.75					
353.30	LAND AND LAND RIGHTS - SPP		99,930.18					
353.40	LAND AND LAND RIGHTS - TDP		2,261,697.09					
	TOTAL NONDEPRECIABLE PLANT		3,111,032.02					
AMORTIZATION OF NET SALVAGE								
	TOTAL UTILITY PLANT		199,357,210.96	108,938,227	87,307,952	8,470		
						3,643,080		

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS KANE OPERATIONS

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK RESERVE, AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF DECEMBER 31, 2020

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF DECEMBER 31, 2020 (3)	BOOK RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	CALCULATED ANNUAL ACCRUAL RATE (7)=(6)/(3)	COMPOSITE REMAINING LIFE (8)
DEPRECIABLE PLANT							
354.30	STRUCTURES AND IMPROVEMENTS - SPP	2,188,468.96	915,808	1,272,661	43,807	1.99	29.2
354.40	STRUCTURES AND IMPROVEMENTS - TDP	11,022,986.60	4,631,894	6,391,092	218,994	1.99	29.2
360.10	COLLECTION SEWERS - FORCE MAINS	551,255.91	214,127	337,129	7,476	1.36	45.1
361.10	COLLECTION SEWERS - GRAVITY MAINS	9,847,104.34	4,537,633	5,309,472	127,974	1.30	41.5
361.20	MANHOLES	915,753.84	307,634	608,120	28,285	3.09	21.5
363.00	SERVICES	315,217.47	118,230	196,987	8,406	2.67	23.4
364.00	FLOW MEASURING DEVICES	29,601.42	17,326	12,276	3,557	12.02	3.5
371.00	PUMPING EQUIPMENT	1,478,990.56	870,929	608,062	50,247	3.40	12.1
380.00	TREATMENT EQUIPMENT	6,128,482.14	3,880,351	2,248,132	234,390	3.82	9.6
381.00	PLANT SEWERS	1,576,345.15	726,905	849,440	32,827	2.08	25.9
389.10	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES	732.58	273	459	92	12.56	5.0
390.00	OFFICE FURNITURE AND EQUIPMENT	22,475.29	18,027	4,449	383	1.70	11.6
391.00	TRANSPORTATION EQUIPMENT	33,668.14	21,282	12,386	1,422	4.22	8.7
392.00	STORES EQUIPMENT	6,403.05	494	5,909	275	4.29	21.5
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	86,859.22	6,334	80,526	10,146	11.68	7.9
394.00	LABORATORY EQUIPMENT	6,372.63	5,154	1,218	0	-	-
395.00	POWER OPERATED EQUIPMENT	2,684.02	949	1,735	129	4.81	13.4
396.00	COMMUNICATION EQUIPMENT	237,045.08	5,353	231,692	16,213	6.84	14.3
397.00	MISCELLANEOUS EQUIPMENT	132,000.00	(544)	132,544	9,141	6.92	14.5
	TOTAL DEPRECIABLE PLANT	34,582,446.40	16,278,158	18,304,289	793,564	2.29	23.1
NONDEPRECIABLE PLANT							
353.20	LAND AND LAND RIGHTS - COLLECTION	38,022.09					
	TOTAL NONDEPRECIABLE PLANT	38,022.09			999		
	AMORTIZATION OF NET SALVAGE						
	TOTAL UTILITY PLANT	34,620,468.49	16,278,158	18,304,289	794,563		

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS KANE OPERATIONS

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

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF DECEMBER 31, 2021 (3)	BOOK RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	CALCULATED ANNUAL ACCRUAL RATE (7)=(6)/(3)	COMPOSITE REMAINING LIFE (8)
DEPRECIABLE PLANT							
354.30	STRUCTURES AND IMPROVEMENTS - SPP	2,239,223.06	955,109	1,284,114	44,211	1.97	29.0
354.40	STRUCTURES AND IMPROVEMENTS - TDP	11,278,627.31	4,829,849	6,448,778	222,019	1.97	29.0
360.10	COLLECTION SEWERS - FORCE MAINS	551,255.91	221,624	329,632	7,420	1.35	44.4
361.10	COLLECTION SEWERS - GRAVITY MAINS	10,524,980.12	4,624,105	5,900,875	139,750	1.33	42.2
361.20	MANHOLES	997,355.50	331,293	666,063	29,809	2.99	22.3
363.00	SERVICES	348,674.99	125,187	223,488	9,175	2.63	24.4
364.00	FLOW MEASURING DEVICES	29,601.42	20,884	8,718	2,614	8.83	3.3
371.00	PUMPING EQUIPMENT	1,571,390.56	922,149	649,241	51,913	3.30	12.5
380.00	TREATMENT EQUIPMENT	6,168,082.14	4,114,459	2,053,624	217,010	3.52	9.5
381.00	PLANT SEWERS	1,576,345.15	759,693	816,652	32,519	2.06	25.1
389.10	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES	732.58	365	367	80	10.92	4.6
390.00	OFFICE FURNITURE AND EQUIPMENT	22,475.29	17,190	5,285	681	3.03	7.8
391.00	TRANSPORTATION EQUIPMENT	33,668.14	22,703	10,966	1,415	4.20	7.7
392.00	STORES EQUIPMENT	6,403.05	769	5,634	275	4.29	20.5
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	116,859.22	17,987	98,872	10,735	9.19	9.2
395.00	POWER OPERATED EQUIPMENT	2,684.02	1,079	1,606	124	4.62	13.0
396.00	COMMUNICATION EQUIPMENT	379,045.08	22,912	356,133	25,899	6.83	13.8
397.00	MISCELLANEOUS EQUIPMENT	264,000.00	10,128	253,872	18,144	6.87	14.0
	TOTAL DEPRECIABLE PLANT	36,111,403.54	16,997,485	19,113,920	813,793	2.25	23.5
NONDEPRECIABLE PLANT							
353.20	LAND AND LAND RIGHTS - COLLECTION	38,022.09					
	TOTAL NONDEPRECIABLE PLANT	38,022.09			3,217		
	AMORTIZATION OF NET SALVAGE						
	TOTAL UTILITY PLANT	36,149,425.63	16,997,485	19,113,920	817,010		

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS MCKEESPORT OPERATIONS

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

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF DECEMBER 31, 2019 (3)	BOOK RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	CALCULATED ANNUAL ACCRUAL RATE (7)=(6)/(3)	COMPOSITE REMAINING LIFE (8)
DEPRECIABLE PLANT							
354.30	STRUCTURES AND IMPROVEMENTS - SPP	14,409,708.87	4,581,213	9,828,495	304,385	2.11	32.3
354.40	STRUCTURES AND IMPROVEMENTS - TDP	51,333,674.58	29,609,734	21,723,940	704,784	1.37	30.8
355.00	POWER GENERATION EQUIPMENT	908,630.54	191,370	717,261	33,517	3.69	21.4
360.10	COLLECTION SEWERS - FORCE MAINS	1,512,125.53	126,441	1,385,684	22,882	1.51	60.6
361.10	COLLECTION SEWERS - GRAVITY MAINS	222,703,343.61	120,046,751	102,656,592	2,677,329	1.20	38.3
361.20	MANHOLES	15,237,344.89	13,158,892	2,078,453	173,490	1.14	12.0
364.00	FLOW MEASURING DEVICES	558,990.13	119,789	439,201	56,175	10.05	7.8
371.00	PUMPING EQUIPMENT	7,444,616.76	1,853,324	5,591,293	303,133	4.07	18.4
380.00	TREATMENT EQUIPMENT	31,086,630.84	15,622,042	15,464,589	1,049,963	3.38	14.7
390.00	OFFICE FURNITURE AND EQUIPMENT	440,995.50	86,696	354,300	20,471	4.64	17.3
391.00	TRANSPORTATION EQUIPMENT	1,211,654.70	537,841	673,813	78,185	6.45	8.6
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	211,448.99	33,924	177,525	9,601	4.54	18.5
394.00	LABORATORY EQUIPMENT	119,685.05	37,352	82,333	10,674	8.92	7.7
395.00	POWER OPERATED EQUIPMENT	714,356.28	363,196	351,161	28,919	4.05	12.1
396.00	COMMUNICATION EQUIPMENT	1,087,683.57	437,067	650,617	62,269	5.72	10.4
	TOTAL DEPRECIABLE PLANT	348,980,889.84	186,805,632	162,175,257	5,535,777	1.59	29.3
NONDEPRECIABLE AND ACCOUNTS NOT STUDIED							
353.30	LAND AND LAND RIGHTS - SPP	1,110,000.00					
	TOTAL NONDEPRECIABLE AND ACCOUNTS NOT STUDIED	1,110,000.00			201,145		
AMORTIZATION OF NET SALVAGE							
	TOTAL UTILITY PLANT	350,090,889.84	186,805,632	162,175,257	5,736,922		

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS MCKEESPORT OPERATIONS

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK RESERVE, AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF DECEMBER 31, 2020

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF DECEMBER 31, 2020 (3)	BOOK RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	CALCULATED ANNUAL ACCRUAL RATE (7)=(6)/(3)	COMPOSITE REMAINING LIFE (8)
DEPRECIABLE PLANT							
354.30	STRUCTURES AND IMPROVEMENTS - SPP	14,936,960.64	4,831,215	10,105,746	314,548	2.11	32.1
354.40	STRUCTURES AND IMPROVEMENTS - TDP	53,211,975.60	30,103,472	23,108,504	752,592	1.41	30.7
355.00	POWER GENERATION EQUIPMENT	1,009,702.49	215,336	794,366	37,188	3.68	21.4
360.10	COLLECTION SEWERS - FORCE MAINS	1,813,298.11	94,141	1,719,157	28,276	1.56	60.8
361.10	COLLECTION SEWERS - GRAVITY MAINS	234,726,686.92	122,467,109	112,259,578	2,847,706	1.21	39.4
361.20	MANHOLES	15,366,203.81	13,336,260	2,029,944	163,949	1.07	12.4
364.00	FLOW MEASURING DEVICES	558,990.13	175,968	383,022	51,979	9.30	7.4
371.00	PUMPING EQUIPMENT	8,297,806.43	2,004,853	6,292,954	342,844	4.13	18.4
380.00	TREATMENT EQUIPMENT	31,447,713.02	16,633,755	14,813,958	991,325	3.15	14.9
382.00	OUTFALL SEWER LINES	45,000.00	450	44,550	1,064	2.36	41.9
390.00	OFFICE FURNITURE AND EQUIPMENT	471,514.72	93,400	378,115	22,734	4.82	16.6
391.00	TRANSPORTATION EQUIPMENT	1,211,654.70	616,557	595,097	76,403	6.31	7.8
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	353,185.14	24,112	329,073	17,866	5.06	18.4
394.00	LABORATORY EQUIPMENT	107,669.75	35,605	72,065	10,698	9.94	6.7
395.00	POWER OPERATED EQUIPMENT	714,356.28	392,127	322,230	27,827	3.90	11.6
396.00	COMMUNICATION EQUIPMENT	1,105,094.58	493,701	611,394	63,881	5.78	9.6
	TOTAL DEPRECIABLE PLANT	365,377,812.32	191,518,060	173,859,753	5,750,880	1.57	30.2
NONDEPRECIABLE AND ACCOUNTS NOT STUDIED							
353.30	LAND AND LAND RIGHTS - SPP	1,110,000.00					
	TOTAL NONDEPRECIABLE AND ACCOUNTS NOT STUDIED	1,110,000.00					
AMORTIZATION OF NET SALVAGE							
	TOTAL UTILITY PLANT	366,487,812.32	191,518,060	173,859,753	223,467		
					5,974,347		

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS MCKEESPORT OPERATIONS

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

	(1) DEPRECIABLE GROUP	(2) SURVIVOR CURVE	(3) ORIGINAL COST AS OF DECEMBER 31, 2021	(4) BOOK RESERVE	(5) FUTURE ACCRUALS	(6) CALCULATED ANNUAL ACCRUAL AMOUNT	(7)=(6)/(3) ANNUAL ACCRAU RATE	(8) COMPOSITE REMAINING LIFE
DEPRECIABLE PLANT								
354.30	STRUCTURES AND IMPROVEMENTS - SPP	55-S0	15,401,686.42	5,121,660	10,280,027	321,201	2.09	32.0
354.40	STRUCTURES AND IMPROVEMENTS - TDP	55-S0	54,867,531.70	30,758,916	24,108,616	787,348	1.43	30.6
355.00	POWER GENERATION EQUIPMENT	35-S0.5	1,009,702.49	252,493	757,209	36,058	3.57	21.0
360.10	COLLECTION SEWERS - FORCE MAINS	75-R3	2,134,629.25	96,175	2,038,454	33,579	1.57	60.7
361.10	COLLECTION SEWERS - GRAVITY MAINS	80-R2.5	237,618,667.14	125,323,535	112,295,132	2,834,160	1.19	39.6
361.20	MANHOLES	50-S2.5	15,499,015.09	13,508,172	1,990,843	151,298	0.98	13.2
364.00	FLOW MEASURING DEVICES	15-L2.5	558,990.13	227,954	331,036	47,653	8.52	6.9
371.00	PUMPING EQUIPMENT	30-S0.5	8,297,806.43	2,367,770	5,930,036	329,772	3.97	18.0
380.00	TREATMENT EQUIPMENT	35-S1.5	31,447,713.02	17,625,149	13,822,564	922,367	2.93	15.0
382.00	OUTFALL SEWER LINES	50-R3	45,000.00	1,512	43,488	1,045	2.32	41.6
390.00	OFFICE FURNITURE AND EQUIPMENT	20-SQ	518,494.72	119,232	399,263	24,939	4.81	16.0
391.00	TRANSPORTATION EQUIPMENT	14-L4	1,211,654.70	693,577	518,078	73,666	6.08	7.0
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	517,615.14	46,127	471,488	26,080	5.04	18.1
394.00	LABORATORY EQUIPMENT	15-SQ	107,669.75	46,435	61,235	10,655	9.90	5.7
395.00	POWER OPERATED EQUIPMENT	22-R2	714,356.28	419,987	294,370	26,725	3.74	11.0
396.00	COMMUNICATION EQUIPMENT	15-SQ	1,128,584.58	558,241	570,343	65,467	5.80	8.7
	TOTAL DEPRECIABLE PLANT		371,079,116.84	197,166,935	173,912,182	5,692,013	1.53	30.6
NONDEPRECIABLE AND ACCOUNTS NOT STUDIED								
353.30	LAND AND LAND RIGHTS - SPP		1,110,000.00					
	TOTAL NONDEPRECIABLE AND ACCOUNTS NOT STUDIED		1,110,000.00					
AMORTIZATION OF NET SALVAGE								
	TOTAL UTILITY PLANT		372,189,116.84	197,166,935	173,912,182	227,232		
						5,919,245		

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS SADBURY OPERATIONS

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

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF DECEMBER 31, 2019 (3)	BOOK RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	CALCULATED ANNUAL ACCRUAL RATE (7)=(6)/(3)	COMPOSITE REMAINING LIFE (8)
DEPRECIABLE PLANT							
354.30	STRUCTURES AND IMPROVEMENTS - SPP	293,908.23	121,199	172,709	5,708	1.94	30.3
355.00	POWER GENERATION EQUIPMENT	54,144.46	31,711	22,433	1,391	2.57	16.1
360.10	COLLECTION SEWERS - FORCE MAINS	192,229.67	57,547	134,683	2,779	1.45	48.5
361.10	COLLECTION SEWERS - GRAVITY MAINS	7,923,189.81	1,802,955	6,120,235	111,484	1.41	54.9
361.20	MANHOLES	1,319,671.40	427,874	891,797	29,583	2.24	30.1
363.00	SERVICES	809,743.04	327,104	482,639	16,689	2.06	28.9
364.00	FLOW MEASURING DEVICES	126,117.71	44,641	81,477	13,192	10.46	6.2
371.00	PUMPING EQUIPMENT	517,464.89	254,973	262,492	20,119	3.89	13.0
	TOTAL DEPRECIABLE PLANT	11,236,469.21	3,068,004	8,168,465	200,945	1.79	40.7
NONDEPRECIABLE PLANT							
353.30	LAND AND LAND RIGHTS - SPP	18,345.00					
	TOTAL NONDEPRECIABLE PLANT	18,345.00					
	TOTAL UTILITY PLANT	11,254,814.21	3,068,004	8,168,465	200,945		

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS SADBURY OPERATIONS

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK RESERVE, AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF DECEMBER 31, 2020

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF DECEMBER 31, 2020 (3)	BOOK RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	CALCULATED ANNUAL ACCRUAL RATE (7)=(6)/(3)	COMPOSITE REMAINING LIFE (8)
DEPRECIABLE PLANT							
354.30	STRUCTURES AND IMPROVEMENTS - SPP	313,707.16	125,592	188,115	6,241	1.99	30.1
355.00	POWER GENERATION EQUIPMENT	62,629.72	32,646	29,984	1,710	2.73	17.5
360.10	COLLECTION SEWERS - FORCE MAINS	204,014.75	59,490	144,525	2,953	1.45	48.9
361.10	COLLECTION SEWERS - GRAVITY MAINS	8,029,255.51	1,907,055	6,122,200	112,703	1.40	54.3
361.20	MANHOLES	1,319,671.40	457,435	862,236	29,438	2.23	29.3
363.00	SERVICES	825,393.62	342,617	482,777	16,991	2.06	28.4
364.00	FLOW MEASURING DEVICES	126,117.71	57,833	68,285	11,549	9.16	5.9
371.00	PUMPING EQUIPMENT	517,464.89	275,102	242,363	19,027	3.68	12.7
	TOTAL DEPRECIABLE PLANT	11,398,254.76	3,257,770	8,140,485	200,612	1.76	40.6
NONDEPRECIABLE PLANT							
353.30	LAND AND LAND RIGHTS - SPP	18,345.00					
	TOTAL NONDEPRECIABLE PLANT	18,345.00			575		
AMORTIZATION OF NET SALVAGE							
	TOTAL UTILITY PLANT	11,416,599.76	3,257,770	8,140,485	201,187		

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS SADBURY OPERATIONS

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

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF DECEMBER 31, 2021 (3)	BOOK RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	ANNUAL ACCRUAL RATE (7)=(6)/(3)	COMPOSITE REMAINING LIFE (8)
DEPRECIABLE PLANT							
354.30	STRUCTURES AND IMPROVEMENTS - SPP	332,846.13	130,637	202,209	6,678	2.01	30.3
355.00	POWER GENERATION EQUIPMENT	70,832.13	33,932	36,900	2,013	2.84	18.3
360.10	COLLECTION SEWERS - FORCE MAINS	207,785.97	62,221	145,565	3,014	1.45	48.3
361.10	COLLECTION SEWERS - GRAVITY MAINS	8,063,196.53	2,017,412	6,045,785	112,530	1.40	53.7
361.20	MANHOLES	1,319,671.40	486,864	832,808	29,246	2.22	28.5
363.00	SERVICES	847,455.29	358,055	489,400	17,456	2.06	28.0
364.00	FLOW MEASURING DEVICES	126,117.71	69,385	56,732	10,010	7.94	5.7
371.00	PUMPING EQUIPMENT	517,464.89	294,145	223,320	17,944	3.47	12.4
	TOTAL DEPRECIABLE PLANT	11,485,370.05	3,452,650	8,032,719	196,891	1.73	40.4
NONDEPRECIABLE PLANT							
353.30	LAND AND LAND RIGHTS - SPP	18,345.00					
	TOTAL NONDEPRECIABLE PLANT	18,345.00			888		
AMORTIZATION OF NET SALVAGE							
	TOTAL UTILITY PLANT	11,503,715.05	3,452,650	8,032,719	199,779		

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS SCRANTON OPERATIONS

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

	(1) DEPRECIABLE GROUP	(2) SURVIVOR CURVE	(3) ORIGINAL COST AS OF DECEMBER 31, 2019	(4) BOOK RESERVE	(5) FUTURE ACCRUALS	(6) CALCULATED ANNUAL ACCRUAL AMOUNT	(7)=(6)/(3) ANNUAL RATE	(8) COMPOSITE REMAINING LIFE
DEPRECIABLE PLANT								
354.20	STRUCTURES AND IMPROVEMENTS - COLLECTION	45-R3	3,756,607.22	49,455	3,707,152	99,489	2.65	37.3
354.30	STRUCTURES AND IMPROVEMENTS - SPP	55-S0	6,348,452.67	906,914	5,441,539	168,802	2.66	32.2
354.40	STRUCTURES AND IMPROVEMENTS - TDP	55-S0	50,722,040.81	11,850,211	38,871,829	1,250,684	2.47	31.1
360.10	COLLECTION SEWERS - FORCE MAINS	75-R3	355,954.70	158,612	197,342	4,686	1.32	42.1
361.10	COLLECTION SEWERS - GRAVITY MAINS	80-R2.5	92,764,283.76	25,599,690	67,164,593	343,137	1.44	50.2
361.20	MANHOLES	50-S2.5	16,922,779.39	7,996,107	8,926,672	223,232	2.03	26.0
363.00	SERVICES	47-R3	9,791,706.13	5,201,384	4,590,322	1,339,111	2.28	20.6
364.00	FLOW MEASURING DEVICES	15-L2.5	1,168,413.58	106,410	1,062,003	106,128	9.08	10.0
371.00	PUMPING EQUIPMENT	30-S0.5	4,212,927.32	539,899	3,673,028	197,122	4.68	18.6
380.00	TREATMENT EQUIPMENT	35-S1.5	15,005,510.89	2,563,845	12,441,666	632,210	4.21	19.7
382.00	OUTFALL SEWER LINES	50-R3	1,554,032.48	16,191	1,537,842	36,957	2.38	41.6
389.10	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES	20-S2.5	4,286,815.38	1,173,228	3,113,588	258,223	6.02	12.1
390.00	OFFICE FURNITURE AND EQUIPMENT	20-SQ	1,007,993.82	29,093	978,901	62,137	6.16	15.8
391.00	TRANSPORTATION EQUIPMENT	14-L4	5,033,208.24	1,924,636	3,108,572	349,042	6.93	8.9
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	1,024,131.12	(59,280)	1,083,412	69,028	6.74	15.7
394.00	LABORATORY EQUIPMENT	15-SQ	150,892.37	(17,102)	167,995	18,989	12.58	8.8
395.00	POWER OPERATED EQUIPMENT	22-R2	718,831.76	482,824	236,007	17,824	2.48	13.2
396.00	COMMUNICATION EQUIPMENT	15-SQ	442,161.18	10,040	432,121	32,779	7.41	13.2
397.00	MISCELLANEOUS EQUIPMENT	15-SQ	330,887.22	17,528	313,359	22,714	6.86	13.8
	TOTAL DEPRECIABLE PLANT		215,597,630.04	58,549,687	157,047,943	5,232,273	2.43	30.0
NONDEPRECIABLE PLANT								
353.20	LAND AND LAND RIGHTS - COLLECTION		599,222.68					
353.30	LAND AND LAND RIGHTS - SPP		43,570.00					
353.40	LAND AND LAND RIGHTS - TDP		110,019.50					
	TOTAL NONDEPRECIABLE PLANT		752,812.18					
AMORTIZATION OF NET SALVAGE								
	TOTAL UTILITY PLANT		216,350,442.22	58,549,687	157,047,943	5,496,319		
				264,046				

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS SCRANTON OPERATIONS

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK RESERVE, AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF DECEMBER 31, 2020

	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF DECEMBER 31, 2020 (3)	BOOK RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE (8)
						ACCRUAL AMOUNT (6)	ACCURAL RATE (7)=(6)/(3)	
DEPRECIABLE PLANT								
354.20	STRUCTURES AND IMPROVEMENTS - COLLECTION	45-R3	3,990,986.49	140,371	3,850,595	104,749	2.62	36.8
354.30	STRUCTURES AND IMPROVEMENTS - SPP	55-S0	6,744,506.51	1,071,709	5,672,798	175,549	2.60	32.3
354.40	STRUCTURES AND IMPROVEMENTS - TDP	55-S0	54,042,344.95	12,942,812	41,099,533	1,320,713	2.44	31.1
360.10	COLLECTION SEWERS - FORCE MAINS	75-R3	355,954.70	163,875	192,079	4,585	1.29	41.9
361.10	COLLECTION SEWERS - GRAVITY MAINS	80-R2.5	98,636,676.90	26,580,811	72,055,866	1,419,163	1.44	50.8
361.20	MANHOLES	50-S2.5	17,107,597.50	8,342,320	8,765,277	339,135	1.98	25.8
362.00	SPECIAL COLLECTION STRUCTURES	60-R2.5	12,631,538.89	105,473	12,526,066	286,310	2.27	43.8
363.00	SERVICES	47-R3	10,146,160.47	5,424,102	4,722,058	226,595	2.23	20.8
364.00	FLOW MEASURING DEVICES	15-L2.5	1,168,413.58	212,502	955,911	102,467	8.77	9.3
371.00	PUMPING EQUIPMENT	30-S0.5	5,361,715.13	690,536	4,671,179	248,426	4.63	18.8
380.00	TREATMENT EQUIPMENT	35-S1.5	19,600,662.15	3,028,436	16,572,226	775,935	3.96	21.4
382.00	OUTFALL SEWER LINES	50-R3	1,554,032.48	54,047	1,499,986	36,573	2.35	41.0
389.10	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES	20-S2.5	4,279,906.20	1,424,177	2,855,730	255,044	5.96	11.2
389.60	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - CPS	5-SQ	120,000.00	12,000	108,000	24,000	20.00	4.5
390.00	OFFICE FURNITURE AND EQUIPMENT	20-SQ	1,007,993.82	93,811	914,183	61,804	6.13	14.8
391.00	TRANSPORTATION EQUIPMENT	14-L4	5,055,708.24	2,291,746	2,763,962	338,733	6.70	8.2
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	1,226,631.12	23,001	1,203,631	77,416	6.31	15.5
394.00	LABORATORY EQUIPMENT	15-SQ	150,892.37	2,841	148,052	17,583	8.4	8.4
395.00	POWER OPERATED EQUIPMENT	22-R2	718,831.76	501,695	217,136	17,067	2.37	12.7
396.00	COMMUNICATION EQUIPMENT	15-SQ	442,161.18	50,622	391,539	32,088	7.26	12.2
397.00	MISCELLANEOUS EQUIPMENT	15-SQ	330,887.22	41,032	289,855	22,634	6.84	12.8
	TOTAL DEPRECIABLE PLANT		244,673,581.66	63,197,920	181,475,662	5,886,569	2.41	30.8
NONDEPRECIABLE PLANT								
353.20	LAND AND LAND RIGHTS - COLLECTION		599,222.68					
353.30	LAND AND LAND RIGHTS - SPP		43,570.00					
353.40	LAND AND LAND RIGHTS - TDP		110,019.50					
	TOTAL NONDEPRECIABLE PLANT		752,812.18					
AMORTIZATION OF NET SALVAGE								
	TOTAL UTILITY PLANT		245,426,393.84	63,197,920	181,475,662	306,476		
						6,193,045		

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS SCRANTON OPERATIONS

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

	(1) DEPRECIABLE GROUP	(2) SURVIVOR CURVE	(3) ORIGINAL COST AS OF DECEMBER 31, 2021	(4) BOOK RESERVE	(5) FUTURE ACCRUALS	(6) CALCULATED ANNUAL ACCRUAL AMOUNT	(7)=(6)/(3) RATE	(8) COMPOSITE REMAINING LIFE
DEPRECIABLE PLANT								
354.20	STRUCTURES AND IMPROVEMENTS - COLLECTION	45-R3	4,265,676.26	231,336	4,034,340	111,559	2.62	36.2
354.30	STRUCTURES AND IMPROVEMENTS - SPP	55-S0	7,208,750.41	1,234,624	5,974,126	184,921	2.57	32.3
354.40	STRUCTURES AND IMPROVEMENTS - TDP	55-S0	57,934,318.15	14,033,354	43,900,964	1,404,559	2.42	31.3
360.10	COLLECTION SEWERS - FORCE MAINS	75-R3	355,954.70	169,031	186,923	4,495	1.26	41.6
361.10	COLLECTION SEWERS - GRAVITY MAINS	80-R2.5	103,914,007.33	27,714,928	76,199,079	1,490,718	1.43	51.1
361.20	MANHOLES	50-S2.5	17,292,375.52	8,683,399	8,608,976	335,210	1.94	25.7
362.00	SPECIAL COLLECTION STRUCTURES	60-R2.5	12,631,538.89	392,209	12,239,330	269,292	2.13	45.5
363.00	SERVICES	47-R3	10,500,494.54	5,650,887	4,849,608	229,821	2.19	21.1
364.00	FLOW MEASURING DEVICES	15-L2.5	1,168,413.68	314,972	853,441	98,554	8.43	8.7
371.00	PUMPING EQUIPMENT	30-S0.5	5,866,134.68	914,497	4,951,638	265,362	4.52	18.7
380.00	TREATMENT EQUIPMENT	35-S1.5	21,618,340.35	3,711,167	17,907,173	827,866	3.83	21.6
382.00	OUTFALL SEWER LINES	50-R3	1,554,032.48	91,437	1,462,596	36,210	2.33	40.4
389.10	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES	20-S2.5	4,279,906.20	1,679,259	2,600,647	249,952	5.84	10.4
389.60	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - CPS	5-SQ	120,000.00	36,000	84,000	24,000	20.00	3.5
390.00	OFFICE FURNITURE AND EQUIPMENT	20-SQ	1,007,993.82	158,227	849,767	61,518	6.10	13.8
391.00	TRANSPORTATION EQUIPMENT	14-L4	5,078,208.24	2,648,747	2,429,462	325,062	6.40	7.5
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	1,429,131.12	113,095	1,316,036	86,118	6.03	15.3
394.00	LABORATORY EQUIPMENT	15-SQ	146,328.55	16,255	130,073	13,166	9.00	9.9
395.00	POWER OPERATED EQUIPMENT	22-R2	718,831.76	519,776	199,056	16,321	2.27	12.2
396.00	COMMUNICATION EQUIPMENT	15-SQ	442,161.18	90,541	351,621	31,361	7.09	11.2
397.00	MISCELLANEOUS EQUIPMENT	15-SQ	330,887.22	64,470	266,417	22,559	6.82	11.8
	TOTAL DEPRECIABLE PLANT		257,863,484.98	68,468,211	189,395,273	6,088,614	2.36	31.1
NONDEPRECIABLE PLANT								
353.20	LAND AND LAND RIGHTS - COLLECTION		599,222.68					
353.30	LAND AND LAND RIGHTS - SPP		43,570.00					
353.40	LAND AND LAND RIGHTS - TDP		110,019.50					
	TOTAL NONDEPRECIABLE PLANT		752,812.18					
AMORTIZATION OF NET SALVAGE								
	TOTAL UTILITY PLANT		258,616,297.16	68,468,211	189,395,273	6,432,212		
						343,598		

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

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

	(1) DEPRECIABLE GROUP	(2) SURVIVOR CURVE	(3) ORIGINAL COST AS OF DECEMBER 31, 2019	(4) BOOK RESERVE	(5) FUTURE ACCRUALS	(6) CALCULATED ANNUAL ACCRUAL AMOUNT	(7)=(6)/(3) ANNUAL RATE	(8) COMPOSITE REMAINING LIFE
DEPRECIABLE PLANT								
354.20	STRUCTURES AND IMPROVEMENTS - COLLECTION	45-R3	1,176,150.20	66,495	1,109,655	31,894	2.71	34.8
354.30	STRUCTURES AND IMPROVEMENTS - SPP	55-S0	12,677,918.60	4,740,555	7,937,364	240,763	1.90	33.0
354.40	STRUCTURES AND IMPROVEMENTS - TDP	55-S0	45,307,936.90	10,346,772	34,961,165	1,095,652	2.42	31.9
354.70	STRUCTURES AND IMPROVEMENTS - GENERAL	35-S1	2,702,224.54	1,580,965	1,121,259	45,630	1.69	24.6
355.00	POWER GENERATION EQUIPMENT	35-S0.5	4,036,071.90	2,592,730	1,443,342	70,048	1.74	20.6
360.10	COLLECTION SEWERS - FORCE MAINS	75-R3	36,656,155.27	1,615,043	35,041,113	652,842	1.78	53.7
361.10	COLLECTION SEWERS - GRAVITY MAINS	80-R2.5	86,476,858.28	10,310,371	76,166,488	1,403,965	1.62	54.3
361.20	MANHOLES	50-S2.5	11,888,453.96	1,348,750	10,539,704	312,735	2.63	33.7
363.00	SERVICES	47-R3	14,216,009.56	3,956,756	10,259,854	352,811	2.48	29.1
364.00	FLOW MEASURING DEVICES	15-L2.5	356,424.84	22,552	333,873	56,043	15.72	6.0
365.00	FLOW MEASURING INSTALLATIONS	25-S2	14,938.00	(1,190)	16,128	1,270	8.50	12.7
370.00	RECEIVING WELLS	50-R3	143,419.77	25,128	118,292	3,285	2.29	36.0
371.00	PUMPING EQUIPMENT	30-S0.5	10,825,403.85	552,226	10,273,178	550,652	5.09	18.7
380.00	TREATMENT EQUIPMENT	35-S1.5	55,284,622.16	12,402,341	42,882,281	2,118,998	3.83	20.2
381.00	PLANT SEWERS	50-R3	6,182,348.11	1,163,478	5,018,870	143,133	2.32	35.1
382.00	OUTFALL SEWER LINES	50-R3	604,388.91	204,636	399,753	13,241	2.19	30.2
389.10	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES	20-S2.5	582,205.16	132,491	449,714	33,280	5.72	13.5
390.00	OFFICE FURNITURE AND EQUIPMENT	20-SQ	168,706.08	(2,596)	171,302	13,300	7.88	12.9
391.00	TRANSPORTATION EQUIPMENT	14-L4	1,573,741.92	267,174	1,306,568	129,861	8.25	10.1
392.00	STORES EQUIPMENT	25-SQ	107,351.44	20,930	86,422	4,273	3.98	20.2
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	540,738.45	214,292	326,447	22,110	4.09	14.8
394.00	LABORATORY EQUIPMENT	15-SQ	418,834.02	178,876	239,958	24,187	5.77	9.9
395.00	POWER OPERATED EQUIPMENT	22-R2	542,370.71	350,579	191,792	15,609	2.88	12.3
396.00	COMMUNICATION EQUIPMENT	15-SQ	1,490,959.33	1,032,529	458,430	59,569	4.00	7.7
397.00	MISCELLANEOUS EQUIPMENT	15-SQ	237,462.01	187,635	49,827	3,436	1.45	14.5
398.00	OTHER TANGIBLE PLANT	25-SQ	14,231.50	0	14,232	581	4.08	24.5
	TOTAL DEPRECIABLE PLANT		294,226,525.47	53,309,515	240,917,011	7,399,168	2.51	32.6
NONDEPRECIABLE PLANT								
352.10	FRANCHISES		221,139.78					
353.20	LAND AND LAND RIGHTS - COLLECTION		1,093,483.20					
353.30	LAND AND LAND RIGHTS - SPP		85,560.07					
353.40	LAND AND LAND RIGHTS - TDP		1,592,020.09					
	TOTAL NONDEPRECIABLE PLANT		2,992,203.14					
AMORTIZATION OF NET SALVAGE						520,041		
TOTAL UTILITY PLANT						7,919,209		

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

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK RESERVE, AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF DECEMBER 31, 2020

	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)
	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF DECEMBER 31, 2020	BOOK RESERVE	FUTURE ACCRUALS	ACCUMULATED AMOUNT	ACCUMULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
DEPRECIABLE PLANT								
354.20	STRUCTURES AND IMPROVEMENTS - COLLECTION	45-R3	1,224,684.59	73,171	1,151,514	33,597	2.74	34.3
354.30	STRUCTURES AND IMPROVEMENTS - SPP	55-S0	13,313,920.55	4,963,381	8,350,540	254,656	1.91	32.8
354.40	STRUCTURES AND IMPROVEMENTS - TDP	55-S0	47,254,055.88	11,349,890	35,904,166	1,129,895	2.39	31.8
354.70	STRUCTURES AND IMPROVEMENTS - GENERAL	35-S1	2,813,733.12	1,609,842	1,203,891	50,097	1.78	24.0
355.00	POWER GENERATION EQUIPMENT	35-S0.5	4,036,071.90	2,667,318	1,368,754	67,838	1.68	20.2
360.10	COLLECTION SEWERS - FORCE MAINS	75-R3	37,305,061.87	2,261,328	35,043,734	657,440	1.76	53.3
361.10	COLLECTION SEWERS - GRAVITY MAINS	80-R2.5	91,954,018.15	11,525,790	80,428,228	1,477,286	1.61	54.4
361.20	MANHOLES	50-S2.5	12,353,793.01	1,547,622	10,806,171	325,449	2.63	33.2
363.00	SERVICES	47-R3	16,492,940.87	4,140,322	12,352,619	418,939	2.54	29.5
364.00	FLOW MEASURING DEVICES	15-L2.5	356,424.84	78,630	277,795	49,217	13.81	5.6
365.00	FLOW MEASURING INSTALLATIONS	25-S2	14,938.00	80	14,858	1,235	8.27	12.0
370.00	RECEIVING WELLS	50-R3	143,419.77	28,412	115,008	3,264	2.28	35.2
371.00	PUMPING EQUIPMENT	30-S0.5	13,154,873.34	1,009,434	12,145,440	645,880	4.91	18.8
380.00	TREATMENT EQUIPMENT	35-S1.5	56,782,193.92	14,505,582	42,276,611	2,121,396	3.74	19.9
381.00	PLANT SEWERS	50-R3	6,182,348.11	1,307,330	4,875,018	142,273	2.30	34.3
382.00	OUTFALL SEWER LINES	50-R3	604,388.91	218,189	386,200	13,010	2.15	29.7
389.10	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES	20-S2.5	582,205.16	166,194	416,011	32,646	5.61	12.7
389.60	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - CPS	5-SQ	57,500.00	5,750	51,750	11,500	20.00	4.5
390.00	OFFICE FURNITURE AND EQUIPMENT	20-SQ	168,706.08	10,925	157,781	13,184	7.81	12.0
391.00	TRANSPORTATION EQUIPMENT	14-L4	2,079,337.33	384,666	1,694,672	165,150	7.94	10.3
392.00	STORES EQUIPMENT	25-SQ	107,351.44	25,203	82,149	4,273	3.98	19.2
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	894,130.77	209,777	684,354	43,970	4.92	15.6
394.00	LABORATORY EQUIPMENT	15-SQ	526,508.67	196,281	330,227	32,210	6.12	10.3
395.00	POWER OPERATED EQUIPMENT	22-R2	668,769.56	351,447	317,322	24,868	3.72	12.8
396.00	COMMUNICATION EQUIPMENT	15-SQ	1,595,992.40	814,995	780,997	94,444	5.92	8.3
397.00	MISCELLANEOUS EQUIPMENT	15-SQ	360,962.01	176,857	184,105	13,229	3.66	13.9
398.00	OTHER TANGIBLE PLANT	25-SQ	14,231.50	831	13,400	570	4.01	23.5
	TOTAL DEPRECIABLE PLANT		311,042,561.75	59,629,245	251,413,315	7,827,516	2.52	32.1
NONDEPRECIABLE PLANT								
352.10	FRANCHISES		221,139.78					
353.20	LAND AND LAND RIGHTS - COLLECTION		1,093,483.20					
353.30	LAND AND LAND RIGHTS - SPP		85,560.07					
353.40	LAND AND LAND RIGHTS - TDP		1,592,020.09					
	TOTAL NONDEPRECIABLE PLANT		2,992,203.14			616,864		
AMORTIZATION OF NET SALVAGE								
	TOTAL UTILITY PLANT		314,034,764.89	59,629,245	251,413,315	8,444,380		

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS OPERATIONS EXCLUDING SADSBUURY AND EXETER

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

	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF DECEMBER 31, 2021 (3)	BOOK RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE (8)
						ACCRUAL AMOUNT (6)	ACCRUAL RATE (7)=(6)/(3)	
DEPRECIABLE PLANT								
354.20	STRUCTURES AND IMPROVEMENTS - COLLECTION	45-R3	1,350,155.77	49,219	1,300,936	38,409	2.84	33.9
354.30	STRUCTURES AND IMPROVEMENTS - SPP	55-S0	14,958,113.65	5,144,884	9,813,230	300,228	2.01	32.7
354.40	STRUCTURES AND IMPROVEMENTS - TDP	55-S0	52,285,165.25	12,232,042	40,053,124	1,260,722	2.41	31.8
354.70	STRUCTURES AND IMPROVEMENTS - GENERAL	35-S1	3,102,005.24	1,613,097	1,488,909	62,452	2.01	23.8
355.00	POWER GENERATION EQUIPMENT	35-S0.5	4,036,071.90	2,739,150	1,296,922	65,659	1.63	19.8
360.10	COLLECTION SEWERS - FORCE MAINS	75-R3	38,161,242.14	2,894,314	35,266,928	667,003	1.75	52.9
361.10	COLLECTION SEWERS - GRAVITY MAINS	80-R2.5	99,296,640.99	12,678,919	86,617,722	1,585,213	1.60	54.6
361.20	MANHOLES	50-S2.5	12,812,001.40	1,778,786	11,033,216	337,298	2.63	32.7
363.00	SERVICES	47-R3	18,663,546.11	4,422,337	14,241,209	476,635	2.55	29.9
364.00	FLOW MEASURING DEVICES	15-L2.5	356,424.84	127,900	228,525	42,711	11.98	5.4
365.00	FLOW MEASURING INSTALLATIONS	25-S2	14,938.00	1,315	13,623	1,198	8.02	11.4
370.00	RECEIVING WELLS	50-R3	143,419.77	31,882	111,738	3,240	2.26	34.5
371.00	PUMPING EQUIPMENT	30-S0.5	13,154,873.34	1,690,669	11,464,204	619,057	4.71	18.5
380.00	TREATMENT EQUIPMENT	35-S1.5	64,581,620.12	16,084,154	48,497,466	2,370,324	3.67	20.5
381.00	PLANT SEWERS	50-R3	6,182,348.11	1,449,946	4,732,402	141,380	2.29	33.5
382.00	OUTFALL SEWER LINES	50-R3	604,388.91	231,500	372,889	12,867	2.13	29.0
389.10	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES	20-S2.5	582,205.16	199,257	382,948	31,933	5.48	12.0
389.60	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - CPS	5-SQ	1,655,000.00	106,944	1,548,056	347,002	20.97	4.5
390.00	OFFICE FURNITURE AND EQUIPMENT	20-SQ	168,706.08	24,328	144,378	13,097	7.76	11.0
391.00	TRANSPORTATION EQUIPMENT	14-L4	2,554,774.18	533,900	2,020,874	199,983	7.83	10.1
392.00	STORES EQUIPMENT	25-SQ	107,351.44	29,475	77,876	4,274	3.98	18.2
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	1,199,614.28	227,278	972,336	63,401	5.29	15.3
394.00	LABORATORY EQUIPMENT	15-SQ	628,336.51	233,029	395,308	38,562	6.14	10.3
395.00	POWER OPERATED EQUIPMENT	22-R2	787,628.77	361,954	425,675	32,835	4.17	13.0
396.00	COMMUNICATION EQUIPMENT	15-SQ	1,669,700.06	887,391	782,309	105,655	6.33	7.4
397.00	MISCELLANEOUS EQUIPMENT	15-SQ	496,492.71	176,585	319,908	24,021	4.84	13.3
398.00	OTHER TANGIBLE PLANT	25-SQ	14,231.50	1,652	12,580	559	3.93	22.5
	TOTAL DEPRECIABLE PLANT		339,566,996.23	65,951,706	273,615,291	8,845,718	2.60	30.9
NONDEPRECIABLE PLANT								
352.10	FRANCHISES		221,139.78					
353.20	LAND AND LAND RIGHTS - COLLECTION		1,093,483.20					
353.30	LAND AND LAND RIGHTS - SPP		85,560.07					
353.40	LAND AND LAND RIGHTS - TDP		1,592,020.09					
	TOTAL NONDEPRECIABLE PLANT		2,992,203.14					
AMORTIZATION OF NET SALVAGE								
	TOTAL UTILITY PLANT		342,559,199.37	65,951,706	273,615,291	823,357		
						9,669,075		

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

FR VI.6

Pennsylvania-American Water Company
VI. Depreciation

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

Answer:

The information is presented on pages III-2 through III-6 of Exhibit No. 11-A for the historic test year, on pages VIII-2 through VIII-6 of Exhibit No. 11-B for the future test year, and on pages III-2 through III-6 of Exhibit No. 11-C for the fully forecasted test year for water assets.

The information is presented in Part III. Experienced Net Salvage of Exhibit Nos. 11-D, 11-G, and 11-N for the historic test year, in Part VIII, Experienced and Estimated Net Salvage of Exhibit Nos. 11-E, 11-H, 11-J, 11-L and 11-O of the future test year, and in Part III. Experienced and Estimated Net Salvage of Exhibit Nos. 11-F, 11-I, 11-K, 11-M and 11-P of the fully forecasted test year for wastewater assets.

Appendix C

**PENNSYLVANIA AMERICAN WATER COMPANY
YORK WASTEWATER OPERATIONS**

**DEVELOPMENT OF THE ANNUAL DEPRECIATION EXPENSE BASED ON THE SECTION 1329 VALUES
AS OF DECEMBER 31, 2022**

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF DECEMBER 31, 2022 (3)	BOOK DEPRECIATION RESERVE (4)	CALCULATED ANNUAL ACCRUAL AMOUNT (5)	ACCRUAL RATE (6)=(5)/(3)	SECTION 1329 PLANT VALUE (7)	SECTION 1329 RESERVE VALUE (8)	SECTION 1329 CALCULATED EXPENSE (9)=((7)-(8))*(6)	
DEPRECIABLE PLANT									
354.30	STRUCTURES AND IMPROVEMENTS - SPP	55-S0	141,754.43	118,464	982	0.69	582,966.30	479,164	716
354.40	STRUCTURES AND IMPROVEMENTS - TDP	55-S0	104,271,994.44	38,079,020	2,317,727	2.22	246,692,614.47	126,315,593	2,672,370
355.00	POWER GENERATION EQUIPMENT	35-S0.5	40,032.64	13,922	1,216	3.04	64,839.57	35,007	907
360.10	COLLECTION SEWERS - FORCE MAINS	75-R3	117,592.47	23,576	1,795	1.53	237,222.38	85,391	2,323
361.10	COLLECTION SEWERS - GRAVITY MAINS	80-R2.5	26,918,123.19	9,365,769	387,612	1.44	86,983,059.11	41,510,156	654,810
361.20	MANHOLES	50-S2.5	5,422,043.32	2,372,752	236,844	4.37	31,851,972.60	22,209,482	421,377
363.00	SERVICES	47-R3	2,093,335.53	1,341,152	62,336	2.98	43,129,832.78	35,899,029	215,478
364.00	FLOW MEASURING DEVICES	15-L2.5	90,155.20	30,387	10,591	11.75	138,812.34	60,959	9,148
371.00	PUMPING EQUIPMENT	30-S0.5	4,680,696.60	2,044,708	218,826	4.68	11,762,324.15	5,870,395	275,742
380.00	TREATMENT EQUIPMENT	35-S1.5	30,742,836.96	7,952,834	1,191,988	3.88	54,536,815.95	19,701,893	1,351,595
390.00	OFFICE FURNITURE AND EQUIPMENT	20-SQ	60,303.60	34,224	2,268	3.76	64,622.08	36,457	1,059
391.00	TRANSPORTATION EQUIPMENT	14-L4	1,254,829.63	382,120	77,035	6.14	1,362,860.54	472,636	54,660
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	300,000.00	15,000	14,615	4.87	300,000.00	15,000	13,880
394.00	LABORATORY EQUIPMENT	15-SQ	277,064.98	44,296	65,468	23.63	504,512.30	220,519	67,108
396.00	COMMUNICATION EQUIPMENT	15-SQ	90,000.00	6,000	5,793	6.44	90,000.00	6,000	5,410
397.00	MISCELLANEOUS EQUIPMENT	15-SQ	75,000.00	5,000	4,828	6.44	75,000.00	5,000	4,508
TOTAL DEPRECIABLE PLANT			176,575,762.99	61,829,225	4,599,924	2.61	478,377,454.57	252,922,682	5,751,089
NONDEPRECIABLE PLANT									
353.00	LAND AND LAND RIGHTS - LAND		40,501.00				3,445,589.33		
353.05	LAND AND LAND RIGHTS - EASEMENTS		94,374.54				1,753,272.22		
TOTAL NONDEPRECIABLE PLANT			134,875.54				5,198,861.55		
AMORTIZATION OF NET SALVAGE					5,601				
TOTAL UTILITY PLANT			176,710,638.53	61,829,225	4,605,525		483,576,316.12		

**PENNSYLVANIA AMERICAN WATER COMPANY
YORK WASTEWATER OPERATIONS**

**DEVELOPMENT OF THE ANNUAL DEPRECIATION EXPENSE BASED ON THE SECTION 1329 VALUE
AS OF DECEMBER 31, 2023**

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF DECEMBER 31, 2023 (3)	BOOK DEPRECIATION RESERVE (4)	CALCULATED ANNUAL ACCRUAL AMOUNT (5)	ACCRUAL RATE (6)=(5)/(3)	SECTION 1329 PLANT VALUE (7)	SECTION 1329 RESERVE VALUE (8)	SECTION 1329 CALCULATED EXPENSE (9)=(7)-(8))*(6)	
DEPRECIABLE PLANT									
354.30	STRUCTURES AND IMPROVEMENTS - SPP	55-S0	1,141,754.43	119,730	31,109	2.72	1,582,966.30	480,430	29,989
354.40	STRUCTURES AND IMPROVEMENTS - TDP	55-S0	107,995,351.50	40,370,610	2,365,293	2.19	250,415,971.53	128,607,183	2,667,612
354.70	STRUCTURES AND IMPROVEMENTS - GENERAL	35-S1	150,000.00	536	5,542	3.69	150,000.00	536	5,515
355.00	POWER GENERATION EQUIPMENT	35-S0.5	90,032.64	15,329	3,316	3.68	114,839.57	36,414	2,886
360.10	COLLECTION SEWERS - FORCE MAINS	75-R3	117,592.47	25,375	1,768	1.50	237,222.38	87,190	2,250
361.10	COLLECTION SEWERS - GRAVITY MAINS	80-R2.5	27,255,956.32	9,676,981	389,828	1.43	87,320,892.24	41,821,368	650,643
361.20	MANHOLES	50-S2.5	5,507,833.75	2,586,836	209,722	3.81	31,937,763.03	22,423,566	362,491
363.00	SERVICES	47-R3	2,159,454.55	1,391,904	59,776	2.77	43,195,951.80	35,949,781	200,719
364.00	FLOW MEASURING DEVICES	15-L2.5	90,155.20	40,980	8,754	9.71	138,812.34	71,552	6,531
371.00	PUMPING EQUIPMENT	30-S0.5	4,855,696.60	2,229,973	216,593	4.46	11,937,324.15	6,055,660	262,322
380.00	TREATMENT EQUIPMENT	35-S1.5	31,093,502.96	9,026,526	1,172,835	3.77	54,887,481.95	20,775,585	1,286,018
389.10	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES	20-S2.5	200,000.00	417	11,327	5.66	200,000.00	417	11,296
390.00	OFFICE FURNITURE AND EQUIPMENT	20-SQ	310,303.60	36,883	15,342	4.94	314,622.08	39,116	13,610
391.00	TRANSPORTATION EQUIPMENT	14-L4	1,497,431.84	408,631	104,527	6.98	1,605,462.75	499,147	77,221
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	550,000.00	33,161	27,264	4.96	550,000.00	33,161	25,635
394.00	LABORATORY EQUIPMENT	15-SQ	399,031.78	79,622	54,392	13.63	626,479.10	255,845	50,517
396.00	COMMUNICATION EQUIPMENT	15-SQ	1,747,500.00	18,605	119,681	6.85	1,747,500.00	18,605	118,429
397.00	MISCELLANEOUS EQUIPMENT	15-SQ	75,000.00	9,830	4,827	6.44	75,000.00	9,830	4,197
TOTAL DEPRECIABLE PLANT			185,236,597.64	66,071,929	4,801,896	2.59	487,038,289.22	257,165,386	5,777,884
NONDEPRECIABLE PLANT									
353.00	LAND AND LAND RIGHTS - LAND		40,501.00				3,445,589.33		
353.05	LAND AND LAND RIGHTS - EASEMENTS		94,374.54				1,753,272.22		
TOTAL NONDEPRECIABLE PLANT			134,875.54				5,198,861.55		
AMORTIZATION OF NET SALVAGE					18,375				
TOTAL UTILITY PLANT			185,371,473.18	66,071,929	4,820,271		492,237,150.77		

EXHIBIT NO. 11-A - DEPRECIATION STUDY

WATER OPERATIONS

AS OF DECEMBER 31, 2021

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

PENNSYLVANIA-AMERICAN WATER COMPANY

MECHANICSBURG, PENNSYLVANIA

WATER OPERATIONS

2021 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS

RELATED TO WATER PLANT

AS OF DECEMBER 31, 2021

Prepared by:



GANNETT FLEMING

Excellence Delivered As Promised

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

PENNSYLVANIA-AMERICAN WATER COMPANY

Mechanicsburg, Pennsylvania

WATER OPERATIONS

2021 DEPRECIATION STUDY

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

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Camp Hill, Pennsylvania



Gannett Fleming
Valuation and Rate Consultants, LLC

Corporate Headquarters
207 Senate Avenue
Camp Hill, PA 17011
P 717.763.7211 | F 717.763.8150

gannettfleming.com

April 20, 2022

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

Attention Ms. Stacey Gress
Director, Rates and Regulatory

Ladies and Gentlemen:

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

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

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

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

JOHN J. SPANOS
President

JJS:mle

070800.100

TABLE OF CONTENTS

PART I. RESULTS OF STUDY	I-1
Description of Summary Tabulations	I-2
Description of Detailed Tabulations	I-2
Table 1. Development of Net Original Cost as of December 31, 2021	I-3
Table 2. Summary of Estimated Survivor Curve, Original Cost, Book Depreciation Reserve and Calculated Annual Depreciation Accruals Related to Water Plant as of December 31, 2021	I-5
Table 3. Amortization of Experienced Net Salvage	I-8
PART II. DETAILED DEPRECIATION CALCULATIONS	II-1
Cumulative Depreciated Original Cost.....	II-2
Net Utility Plant in Service	II-7
PART III. EXPERIENCED NET SALVAGE	III-1

PART I. RESULTS OF STUDY

PENNSYLVANIA-AMERICAN WATER COMPANY

WATER OPERATIONS

DEPRECIATION STUDY

PART I. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Table 1 presents the development of net original cost used in the study. The net original cost is the original cost of water plant less advances, contributions and property to be excluded pursuant to Commission audits. The results of the depreciation study are summarized in Table 2, which sets forth the book reserve and the calculated annual depreciation related to net original cost as of December 31, 2021, and the annual amortization of net negative salvage. Table 3 presents the calculation of the amortization of experienced net salvage, by account, based on the five-year period, 2017-2021.

DESCRIPTION OF DETAILED TABULATIONS

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

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

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

DEPRECIABLE GROUP (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	CUSTOMER ADVANCES (3)	CONTRIBUTIONS IN AID OF CONSTRUCTION (4)	EXCLUDED PROPERTY (5)	NET ORIGINAL COST AS OF DECEMBER 31, 2021 (6)
INTANGIBLE PLANT					
301.00 ORGANIZATION	766,405.12				766,405.12
302.00 FRANCHISES AND CONSENTS	2,404,599.20				2,404,599.20
303.00 MISCELLANEOUS INTANGIBLE PLANT	15,572.16				15,572.16
TOTAL INTANGIBLE PLANT	3,186,576.48	0.00	0.00	0.00	3,186,576.48
NONDEPRECIABLE PLANT					
303.20 POWER AND PUMPING LAND	5,917,006.78				5,917,006.78
303.30 PURIFICATION LAND	42,401.17				42,401.17
303.40 TRANS. AND DISTR. LAND AND RIGHTS OF WAY	3,515,867.89		215,927.20		3,299,940.69
303.50 DISTRIBUTION RESERVOIRS AND STANDPIPE LAND	2,099,979.91				2,099,979.91
303.51 TRANSMISSION AND DISTRIBUTION - LAND	1,865,772.73				1,865,772.73
303.52 TRANSMISSION AND DISTRIBUTION - RIGHTS OF WAY	5,342,548.13				5,342,548.13
303.61 OFFICE LAND	3,232,992.63				3,232,992.63
TOTAL NONDEPRECIABLE PLANT	22,016,569.24	0.00	215,927.20	0.00	21,800,642.04
DEPRECIABLE PLANT					
303.14 WATER RIGHTS - HIBERNIA	1,942,822.51				1,942,822.51
303.35 WASTE HANDLING AND TREATMENT LAND	155,025.17				155,025.17
303.99 COMPREHENSIVE PLANNING STUDIES	10,129,413.65				10,129,413.65
304.15 OTHER WATER SOURCE STRUCTURES	51,463,964.34				51,463,964.34
304.20 POWER AND PUMPING STRUCTURES	119,040,282.65		1,289,607.60	41,310.00	117,709,365.05
304.30 PURIFICATION BUILDINGS	309,894,304.19		169,605.01	230,375.00	309,494,324.18
304.36 WASTE HANDLING AND TREATMENT STRUCTURE	24,482,786.39				24,482,786.39
304.38 WASTE HANDLING & TREATMENT STRUCTURE PAINTING	1,399,108.81				1,399,108.81
304.39 PURIFICATION BUILDINGS - TANK PAINTING	119,362.95				119,362.95
304.61 OFFICE BUILDINGS	43,841,630.59		60,000.00	12,834.00	43,768,796.59
304.62 STORES, SHOP AND GARAGE BUILDINGS	66,916,105.43		576.00		66,915,529.43
304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	3,773,173.42				3,773,173.42
305.00 COLLECTING AND IMPOUNDING RESERVOIRS	135,786,031.18		3,575.00		135,782,456.18
306.00 LAKE, RIVER AND OTHER INTAKES	18,541,876.44		41,551.00		18,500,325.44
307.00 WELLS AND SPRINGS	10,396,064.53		71,610.27		10,324,454.26
310.00 OTHER POWER PRODUCTION EQUIPMENT	18,792,587.17		118,273.00	26,561.00	18,647,753.17
311.20 ELECTRIC PUMPING EQUIPMENT	26,410,599.38		1,954,569.05	116,716.00	24,339,314.33
311.50 OTHER	7,424,900.68				7,424,900.68
311.52 SOURCE OF SUPPLY	12,265,487.62				12,265,487.62
311.53 WATER TREATMENT	48,031,216.20				48,031,216.20
311.54 TRANSMISSION AND DISTRIBUTION	6,721,882.58				6,721,882.58

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

	(1) DEPRECIABLE GROUP	(2) ORIGINAL COST AS OF DECEMBER 31, 2021	(3) CUSTOMER ADVANCES	(4) CONTRIBUTIONS IN AID OF CONSTRUCTION	(5) EXCLUDED PROPERTY	(6) NET ORIGINAL COST AS OF DECEMBER 31, 2021
320.10	PURIFICATION SYSTEM - LARGE STRUCTURES	229,371,740.34		27,162.27	627,852.00	228,716,726.07
320.18	PURIFICATION SYSTEM - LARGE STRUCTURES PAINT	103,245.73				103,245.73
320.19	PURIFICATION SYSTEM - LARGE STRUCTURES PAINT	3,522,542.77				3,522,542.77
320.20	PURIFICATION SYSTEM - CHEMICAL TREATMENT	89,745,611.40		42,367.00		89,703,244.40
320.29	PURIFICATION SYSTEM - CHEM. TREATMENT PAINT	8,167.87				8,167.87
320.30	GRANULAR ACTIVATED CARBON	9,238,160.63				9,238,160.63
320.37	WASTE HANDLING & TREATMENT - EQUIPMENT	14,959,312.90				14,959,312.90
330.00	DISTRIBUTION RESERVOIRS AND STANDPIPES	114,859,203.31		2,905,114.51		111,954,088.80
330.10	ELEVATED TANKS AND STANDPIPES	14,159,866.81				14,159,866.81
330.20	GROUND LEVEL FACILITIES	18,107,441.78				18,107,441.78
330.30	BELOW GRADE FACILITIES	818,707.23				818,707.23
330.40	CLEARWELL	12,806,300.08				12,806,300.08
330.58	DISTR. RESERVOIRS AND STANDPIPES - PAINTING	2,286,164.88				2,286,164.88
330.59	DISTR. RESERVOIRS AND STANDPIPES - PAINTING	35,848,470.46				35,848,470.46
331.00	MAINS AND ACCESSORIES	3,090,567,712.85	49,464,784.21	221,629,278.22	502,366.00	2,818,971,284.42
333.00	SERVICES	649,939,236.71	10,560,915.78	14,902,990.00		624,475,330.93
334.00	METERS	195,525,441.88		1,822,326.75		193,703,115.13
335.00	FIRE HYDRANTS	124,647,519.91	638,222.92	5,134,209.45		118,875,087.54
340.10	OFFICE FURNITURE	5,511,088.15				5,511,088.15
340.20	COMPUTERS AND PERIPHERAL EQUIPMENT	8,491,202.23				8,491,202.23
340.30	COMPUTER SOFTWARE - 5 YEAR	65,812,319.72				65,812,319.72
340.31	COMPUTER SOFTWARE - 10 YEAR	37,535,345.18				37,535,345.18
340.50	OTHER OFFICE EQUIPMENT	9,454.95		354.00		9,100.95
341.00	NOT CLASSIFIED	2,587.67				2,587.67
341.10	LIGHT DUTY TRUCKS	43,731,243.08				43,731,243.08
341.20	EQUIPMENT	17,545,021.52				17,545,021.52
341.30	AUTOS	2,345,942.67				2,345,942.67
341.40	OTHER	7,747,401.58				7,747,401.58
342.00	STORES EQUIPMENT	450,196.89				450,196.89
343.00	TOOLS AND WORK EQUIPMENT	34,349,288.60		61.00		34,349,227.60
344.00	LABORATORY EQUIPMENT	2,900,877.04				2,900,877.04
345.00	POWER OPERATED EQUIPMENT	2,405,124.09				2,405,124.09
346.00	EQUIPMENT	1,319,862.68				1,319,862.68
346.10	NON-TELEPHONE	6,252,711.98				6,252,711.98
346.19	REMOTE CONTROL AND INSTRUMENTATION	3,562,628.46				3,562,628.46
346.20	TELEPHONE	281,195.25				281,195.25
347.00	MISCELLANEOUS EQUIPMENT	20,527,494.94		4,085.00		20,523,409.94
348.00	OTHER TANGIBLE EQUIPMENT	795,577.91				795,577.91
	TOTAL DEPRECIABLE PLANT	5,785,620,038.01	60,663,922.91	250,177,315.13	1,558,014.00	5,473,220,785.97
	TOTAL UTILITY PLANT IN SERVICE	5,810,823,183.73	60,663,922.91	250,393,242.33	1,558,014.00	5,498,208,004.49

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

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

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	NET ORIGINAL COST AS OF DECEMBER 31, 2021 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	AMOUNT (6)	CALCULATED ANNUAL ACCRUAL RATE (7)=(6)/(3)	COMPOSITE REMAINING LIFE (8)
INTANGIBLE PLANT							
301.00 ORGANIZATION	NONDEPR.	766,405.12					
302.00 FRANCHISES AND CONSENTS	NONDEPR.	2,404,589.20					
303.00 MISCELLANEOUS INTANGIBLE PLANT	NONDEPR.	15,572.16					
TOTAL INTANGIBLE PLANT		3,186,576.48					
NONDEPRECIABLE PLANT							
303.20 POWER AND PUMPING LAND	NONDEPR.	5,917,006.78					
303.30 PURIFICATION LAND	NONDEPR.	42,401.17					
303.40 TRANSMISSION AND DISTRIBUTION LAND AND RIGHTS OF WAY	NONDEPR.	3,299,940.69					
303.50 DISTRIBUTION RESERVOIRS AND STANDPIPES LAND	NONDEPR.	2,099,979.91					
303.51 TRANSMISSION AND DISTRIBUTION - LAND	NONDEPR.	1,865,772.73					
303.52 TRANSMISSION AND DISTRIBUTION - RIGHTS OF WAY	NONDEPR.	5,342,548.13					
303.61 OFFICE LAND	NONDEPR.	3,232,992.63					
TOTAL NONDEPRECIABLE PLANT		21,800,642.04					
DEPRECIABLE PLANT							
303.14 WATER RIGHTS - HIBERNIA	25-SQ	1,942,822.51	1,942,823	0	0	-	-
303.35 WASTE HANDLING AND TREATMENT LAND	100-R2	155,025.17	131,860	23,165	23,165	14.94	1.0
303.99 COMPREHENSIVE PLANNING STUDIES	5-SQ	10,129,413.65	6,211,368	3,918,046	1,725,025	17.03	2.3
304.15 OTHER WATER SOURCE STRUCTURES	60-R1.5	51,463,964.34	7,314,162	44,149,802	1,202,233	2.34	36.7
304.20 POWER AND PUMPING STRUCTURES	75-R2	69,241,749.62	7,820,939	61,420,811	1,794,794	2.59	34.2
LARGE STRUCTURES	55-R3	48,467,615.43	8,025,727	40,441,888	1,322,490	2.73	30.6
OTHER STRUCTURES							
TOTAL ACCOUNT 304.2		117,709,365.05	15,846,666	101,862,699	3,117,284	2.65	32.7
304.30 PURIFICATION BUILDINGS	70-S0.5	262,610,503.21	89,321,786	173,288,716	5,935,968	2.26	29.2
LARGE STRUCTURES	60-R3	46,883,820.97	13,591,474	33,292,347	823,337	1.76	40.4
OTHER STRUCTURES							
TOTAL ACCOUNT 304.3		309,494,324.18	102,913,260	206,581,063	6,759,305	2.18	30.6
304.36 WASTE HANDLING AND TREATMENT STRUCTURES	60-S2.5	24,482,786.39	6,315,262	18,167,525	682,980	2.79	26.6
304.38 WASTE HANDLING AND TREATMENT STRUCTURES PAINTING	10-SQ	1,399,108.81	130,717	1,268,392	134,962	9.65	9.4
304.39 PURIFICATION BUILDINGS - TANK PAINTING	10-SQ	119,362.95	111,509	7,854	2,244	1.88	3.5
304.61 OFFICE BUILDINGS	55-R1.5	30,071,233.12	5,349,912	24,721,322	947,487	3.15	26.1
LARGE STRUCTURES	50-R3	13,697,563.47	3,445,320	10,252,243	318,171	2.32	32.2
OTHER STRUCTURES							
TOTAL ACCOUNT 304.61		43,768,796.59	8,795,232	34,973,565	1,265,658	2.89	27.6

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

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

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	NET ORIGINAL COST AS OF DECEMBER 31, 2021 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (8)
					AMOUNT (6)	RATE (7)=(6)/(3)	
304.62 STORES, SHOP AND GARAGE BUILDINGS							
LARGE STRUCTURES	55-S0.5 *	58,770,484.91	12,484,976	46,285,520	1,610,332	2.74	28.7
OTHER STRUCTURES	45-R3	8,145,034.52	4,256,308	3,888,727	119,147	1.46	32.6
TOTAL ACCOUNT 304.62		66,915,529.43	16,741,284	50,174,247	1,729,479	2.58	29.0
304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS							
TOTAL ACCOUNT 304	35-S0.5	3,773,173.42	3,475,076	298,097	13,058	0.35	22.8
		619,126,411.16	161,643,168	457,483,244	14,907,203	2.41	30.7
305.00 COLLECTING AND IMPOUNDING RESERVOIRS							
LARGE RESERVOIRS	125-R2 *	128,206,927.13	18,359,214	109,847,713	1,815,539	1.42	60.5
OTHER RESERVOIRS	75-R3	7,575,529.05	2,697,259	4,878,270	217,849	2.88	22.4
TOTAL ACCOUNT 305		135,782,456.18	21,056,473	114,725,983	2,033,388	1.50	56.4
306.00 LAKE, RIVER AND OTHER INTAKES							
LARGE RESERVOIRS	55-S1 *	14,077,642.95	4,400,375	9,677,268	340,240	2.42	28.4
OTHER RESERVOIRS	50-S0.5	4,422,682.49	1,549,085	2,873,597	118,165	2.67	24.3
TOTAL ACCOUNT 306		18,500,325.44	5,949,460	12,550,865	458,405	2.48	27.4
307.00 WELLS AND SPRINGS							
POWER GENERATION EQUIPMENT	55-S0	10,324,454.26	3,212,772	7,111,682	242,909	2.35	29.3
	43-S1	18,647,753.17	5,482,567	13,165,186	497,248	2.67	26.5
311.20 PUMPING EQUIPMENT							
ELECTRIC	42-S0	24,339,314.33	4,131,568	20,207,746	807,187	3.32	25.0
OTHER	42-S0	7,424,900.68	643,853	6,781,048	267,141	3.60	25.4
SOURCE OF SUPPLY	42-S0	12,265,487.62	2,246,552	10,018,936	399,153	3.25	25.1
WATER TREATMENT	42-S0	48,031,216.20	23,425,226	24,605,990	1,265,876	2.64	19.4
TRANSMISSION AND DISTRIBUTION	42-S0	6,721,882.58	2,083,153	4,638,730	196,557	2.92	23.6
TOTAL ACCOUNT 311		98,782,801.41	32,530,352	66,252,450	2,935,914	2.97	22.6
320.10 PURIFICATION SYSTEM							
LARGE STRUCTURES	60-S0.5 *	211,524,980.26	75,009,591	136,515,386	5,089,245	2.41	26.8
OTHER STRUCTURES	55-R3	17,191,745.81	5,320,786	11,870,960	339,708	1.98	34.9
TOTAL ACCOUNT 320.1		228,716,726.07	80,330,377	148,386,346	5,428,953	2.37	27.3
320.18 LARGE STRUCTURES PAINT							
LARGE STRUCTURES PAINT	10-SQ	103,245.73	103,246	0	0	-	-
CHEMICAL TREATMENT	36-R0.5	3,522,542.77	3,508,657	13,886	3,967	0.11	3.5
CHEMICAL TREATMENT PAINT	30-R0.5	89,703,244.40	31,374,662	58,328,582	3,158,276	3.52	18.5
GRANULAR ACTIVATED CARBON	FULLY ACCRUED	8,167.87	8,168	0	0	-	-
WASTE HANDLING AND TREATMENT - EQUIPMENT	7-L2	9,238,160.63	5,124,218	4,113,943	1,562,798	16.92	2.6
	30-R3	14,959,312.90	10,325,951	4,633,362	255,882	1.71	18.1
TOTAL ACCOUNT 320		346,251,400.37	130,775,279	215,476,119	10,409,876	3.01	20.7

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

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

	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	NET ORIGINAL COST AS OF DECEMBER 31, 2021 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (8)
						AMOUNT (6)	RATE (7)=(6)/(3)	
330.00	DISTRIBUTION RESERVOIRS AND STANDPIPES	65-S0.5	111,954,088.80	37,063,307	74,890,782	2,034,455	1.82	36.8
330.10	ELEVATED TANKS AND STANDPIPES	65-S0.5	14,159,866.81	1,898,066	12,261,801	291,888	2.06	42.0
330.20	GROUND LEVEL FACILITIES	65-S0.5	18,107,441.78	2,275,414	15,832,028	374,554	2.07	42.3
330.30	BELOW GRADE FACILITIES	65-S0.5	818,707.23	136,023	682,684	16,483	2.01	41.4
330.40	CLEARWELL	65-S0.5	12,806,300.08	2,265,037	10,541,263	255,441	1.99	41.3
330.58	DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	10-SQ	2,286,164.88	2,006,257	279,908	66,682	2.92	4.2
330.59	DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	10-SQ	35,848,470.46	23,137,681	12,710,789	2,671,977	7.45	4.8
	TOTAL ACCOUNT 330		195,981,040.04	68,781,785	127,199,255	5,711,480	2.91	22.3
331.00	MAINS AND ACCESSORIES	110-R2	2,818,971,284.42	314,564,339	2,504,406,945	34,100,213	1.21	73.4
333.00	SERVICES	70-R2.5	624,475,330.93	143,326,352	481,148,979	10,578,834	1.69	45.5
334.00	METERS AND METER INSTALLATIONS	21-L1	193,703,115.13	73,956,736	119,746,379	10,952,329	5.65	10.9
335.00	FIRE HYDRANTS	75-R2.5	118,875,087.54	16,807,173	102,067,915	2,008,405	1.69	50.8
340.00	OFFICE FURNITURE AND EQUIPMENT							
	FURNITURE	20-SQ	5,511,088.15	942,661	4,568,427	315,693	5.73	14.5
	COMPUTERS AND PERIPHERAL EQUIPMENT	5-SQ	2,727,234	2,727,234	5,763,968	2,396,001	28.22	2.4
	COMPUTER SOFTWARE	5-SQ	65,812,319.72	18,631,562	47,180,758	17,380,327	26.41	2.7
	COMPUTER SOFTWARE - BUSINESS TRANSFORMATION	10-SQ	37,535,345.15	21,411,333	16,124,012	10,524,771	28.04	1.5
	OTHER OFFICE EQUIPMENT	10-SQ	9,100.95	1,537	7,564	1,009	11.08	7.5
	TOTAL ACCOUNT 340		117,359,056.23	43,714,327	73,644,729	30,617,801	26.09	2.4
341.00	TRANSPORTATION EQUIPMENT							
	NOT CLASSIFIED	7-L3	2,587.67	1,005	1,583	336	12.98	4.7
	LIGHT DUTY TRUCKS	7-L3	43,731,243.08	20,445,693	23,285,550	5,242,221	11.99	4.4
	EQUIPMENT	7-L3	17,545,021.52	13,121,246	4,423,776	1,603,616	9.14	2.8
	AUTOS	7-L3	2,345,942.67	2,235,440	110,503	42,199	1.80	2.6
	OTHER	7-L3	7,747,401.58	5,613,839	2,133,563	687,312	8.87	3.1
	TOTAL ACCOUNT 341		71,372,196.52	41,417,223	29,954,975	7,575,684	10.61	4.0
342.00	STORES EQUIPMENT	20-SQ	450,196.89	84,839	365,358	26,938	5.98	13.6
343.00	TOOLS AND WORK EQUIPMENT	20-SQ	34,349,227.60	6,430,087	27,919,141	2,003,910	5.83	13.9
344.00	LABORATORY EQUIPMENT	20-L0.5	2,900,877.04	1,027,763	1,873,114	193,287	6.66	9.7
345.00	POWER OPERATED EQUIPMENT	19-S0.5	2,405,124.09	1,559,848	845,276	119,340	4.96	7.1
346.00	COMMUNICATION EQUIPMENT							
	EQUIPMENT	15-SQ	1,319,862.68	190,820	1,129,043	89,046	6.75	12.7
	NON-TELEPHONE	15-SQ	6,252,711.98	1,039,837	5,212,875	423,380	6.77	12.3
	REMOTE CONTROL AND INSTRUMENTATION	10-SQ	3,562,628.46	1,583,679	1,978,949	375,466	10.54	5.3
	TELEPHONE	10-SQ	281,195.25	124,994	156,201	29,764	10.58	5.2
	TOTAL ACCOUNT 346		11,416,398.37	2,939,330	8,477,068	917,656	8.04	9.2
347.00	MISCELLANEOUS EQUIPMENT	25-SQ	20,523,409.94	1,928,340	18,595,070	1,121,267	5.46	16.6
348.00	OTHER TANGIBLE EQUIPMENT	25-SQ	795,577.91	429,153	366,425	32,456	4.08	11.3
	TOTAL DEPRECIABLE PLANT		<u>5,473,220,785.97</u>	<u>1,085,903,417</u>	<u>4,387,317,369</u>	<u>139,192,733</u>	<u>2.54</u>	
	AMORTIZATION OF NET SALVAGE					<u>20,362,874</u>		
	TOTAL UTILITY PLANT IN SERVICE		<u>5,498,208,004.49</u>	<u>1,085,903,417</u>	<u>4,387,317,369</u>	<u>159,555,607</u>		

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

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

TABLE 3. AMORTIZATION OF EXPERIENCED NET SALVAGE

ACCOUNT (1)	2017		2018		2019		2020		2021		NET SALVAGE (12)*	SALVAGE ACCRUAL (13)=(12)/5
	GROSS SALVAGE (2)	COST OF REMOVAL (3)	GROSS SALVAGE (4)	COST OF REMOVAL (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	GROSS SALVAGE (8)	COST OF REMOVAL (9)	GROSS SALVAGE (10)	COST OF REMOVAL (11)		
303.61					4,483.73				(4,483.73)		0.00	0
303.99						3,062.78					(3,062.78)	(6'3)
304.15					27,560.73	387,837.75			210.38	666,811.69	(1,852,156.15)	(370,431)
304.20					31,830.10	147,277.43				37,171.02	(289,057.29)	(57,811)
304.30					66,260.61	148,391.82				137,849.62	(2,122,423.18)	(424,485)
304.36						546.00					(43,684.55)	(8,737)
304.61					1,864,549.94	1,304,656.48			4,483.73	1,346.07	478,274.32	95,655
304.62					192,159.79	54,481.40				18,876.94	102,956.30	20,591
304.63					25,209.50	8,030.27					12,035.83	2,407
305.00						1,266,548.34					(1,297,214.01)	(259,443)
306.00						17,003.99				467.17	(41,187.37)	(8,237)
307.00						118,341.25				5,700.51	(168,162.77)	(33,633)
310.00						42,462.99					(60,593.62)	(12,119)
311.00					13,739.63	1,092,490.18				193,743.82	(1,783,313.84)	(356,663)
320.00					229.83	924,729.91			(214.05)	890,085.40	(3,245,169.04)	(649,034)
320.30						423,003.27				1,370.70	(502,371.44)	(100,474)
320.37					23.00	90,807.00					(127,897.00)	(25,579)
330.00						2,686,207.69				1,561,680.99	(8,910,617.68)	(1,782,124)
331.00					13,124.96	21,381,790.52			25,703.04	282,490.53	(61,159,882.90)	(12,231,977)
333.00					9,792.38	1,897,743.49				2,681,541.01	(9,558,540.74)	(1,911,708)
334.00					93,029.52	2,727,391.38				331,737.56	(6,427,756.36)	(1,285,552)
335.00					4,063.03	908,970.88				1,074,172.62	(4,219,430.64)	(843,886)
340.00					10,745.87	122,477.36				78,720.20	(241,807.24)	(48,361)
341.00					261,902.01	761,298.60				(16,299.55)	150,510.00	30,102
342.00						9,682.12					(10,050.32)	(2,010)
343.00					48,579.17	57,836.24				40,863.25	(114,105.57)	(22,821)
344.00						14,919.23				5,126.37	(39,917.00)	(7,983)
345.00					12,288.18	15,876.66					(4,547.03)	(909)
346.00						87,193.50				49,301.95	(211,643.27)	(42,329)
347.00					8,306.50	73,665.55				8,339.46	(122,772.19)	(24,554)
348.00						808.08					(778.87)	(156)
TOTAL	208,966.84	10,769,795.65	388,735.31	19,552,862.04	2,683,394.75	36,775,532.16	535,673.85	22,725,185.11	847,279.91	16,655,044.10	(101,814,368.40)	(20,362,874)

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

PART II. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

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

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			(2)	(3)		
1843	72	49		23	23	0.0
1850	4,000	4,000			23	0.0
1861	1,094	1,094			23	0.0
1868	3,816	2,467	1,349		1,372	0.0
1869	235	151	84		1,456	0.0
1870	8,505	5,427	3,078		4,534	0.0
1871	10,129	9,189	940		5,474	0.0
1872	106,647	89,350	17,297		22,771	0.0
1873	9,901	6,296	3,605		26,376	0.0
1874	42,610	26,914	15,696		42,072	0.0
1875	4,260	2,717	1,543		43,615	0.0
1876	9,233	6,213	3,020		46,635	0.0
1877	159	100	59		46,694	0.0
1878	6,503	4,127	2,376		49,070	0.0
1879	4,560	2,874	1,686		50,756	0.0
1880	304	190	114		50,870	0.0
1882	2,435	2,400	35		50,905	0.0
1883	98	61	37		50,942	0.0
1884	18,618	17,582	1,036		51,978	0.0
1885	36,356	22,642	13,714		65,692	0.0
1886	43,323	26,814	16,509		82,201	0.0
1887	95,967	74,998	20,969		103,170	0.0
1888	129,202	80,393	48,809		151,979	0.0
1889	532,824	472,315	60,509		212,488	0.0
1890	315,372	192,556	122,816		335,304	0.0
1891	160,304	108,239	52,065		387,369	0.0
1892	264,283	194,635	69,648		457,017	0.0
1893	421,472	273,646	147,826		604,843	0.0
1894	178,594	149,736	28,858		633,701	0.0
1895	23,725	16,393	7,332		641,033	0.0
1896	497,403	300,387	197,016		838,049	0.0
1897	322,995	224,524	98,471		936,520	0.0
1898	108,883	64,413	44,470		980,990	0.0
1899	642,016	383,221	258,795		1,239,785	0.0
1900	1,831,025	1,144,261	686,764		1,926,549	0.0
1901	528,175	325,275	202,900		2,129,449	0.0
1902	268,928	168,530	100,398		2,229,847	0.1
1903	384,027	231,896	152,131		2,381,978	0.1
1904	286,685	170,276	116,409		2,498,387	0.1
1905	548,003	326,170	221,833		2,720,220	0.1
1906	381,462	246,898	134,564		2,854,784	0.1
1907	1,985,575	1,168,973	816,602		3,671,386	0.1
1908	560,711	334,554	226,157		3,897,543	0.1
1909	369,438	222,004	147,434		4,044,977	0.1
1910	553,632	328,429	225,203		4,270,180	0.1

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

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

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			(2)	(3)		
1911	189,824	120,691		69,133	4,339,313	0.1
1912	337,428	198,274		139,154	4,478,467	0.1
1913	186,658	104,205		82,453	4,560,920	0.1
1914	482,400	268,311		214,089	4,775,009	0.1
1915	516,619	303,754		212,865	4,987,874	0.1
1916	1,170,720	644,713		526,007	5,513,881	0.1
1917	149,148	83,564		65,584	5,579,465	0.1
1918	217,489	138,951		78,538	5,658,003	0.1
1919	221,175	135,821		85,354	5,743,357	0.1
1920	323,991	183,185		140,806	5,884,163	0.1
1921	327,724	196,746		130,978	6,015,141	0.1
1922	293,805	174,965		118,840	6,133,981	0.1
1923	2,503,775	1,476,241	1,027,534		7,161,515	0.2
1924	1,201,531	731,650		469,881	7,631,396	0.2
1925	771,009	403,115		367,894	7,999,290	0.2
1926	1,976,349	1,028,644		947,705	8,946,995	0.2
1927	265,109	140,223		124,886	9,071,881	0.2
1928	454,968	254,031		200,937	9,272,818	0.2
1929	377,097	222,142		154,955	9,427,773	0.2
1930	290,969	154,975		135,994	9,563,767	0.2
1931	321,943	186,716		135,227	9,698,994	0.2
1932	118,690	60,356		58,334	9,757,328	0.2
1933	60,313	30,573		29,740	9,787,068	0.2
1934	103,616	52,168		51,448	9,838,516	0.2
1935	198,572	99,115		99,457	9,937,973	0.2
1936	141,727	72,227		69,500	10,007,473	0.2
1937	334,054	195,480		138,574	10,146,047	0.2
1938	115,440	59,482		55,958	10,202,005	0.2
1939	236,732	125,703		111,029	10,313,034	0.2
1940	243,495	145,392		98,103	10,411,137	0.2
1941	211,939	118,211		93,728	10,504,865	0.2
1942	202,597	126,080		76,517	10,581,382	0.2
1943	122,844	63,617		59,227	10,640,609	0.2
1944	66,016	34,709		31,307	10,671,916	0.2
1945	459,928	247,834		212,094	10,884,010	0.2
1946	635,992	322,087		313,905	11,197,915	0.3
1947	588,989	340,517		248,472	11,446,387	0.3
1948	750,236	432,301		317,935	11,764,322	0.3
1949	499,088	322,648		176,440	11,940,762	0.3
1950	636,616	379,760		256,856	12,197,618	0.3
1951	1,305,375	795,261		510,114	12,707,732	0.3
1952	1,160,367	700,577		459,790	13,167,522	0.3
1953	3,353,098	2,065,115	1,287,983		14,455,505	0.3
1954	2,767,692	1,439,487		1,328,205	15,783,710	0.4
1955	4,728,484	2,177,373		2,551,111	18,334,821	0.4

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

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

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			(2)	(3)		
1956	2,774,100	1,372,556	1,401,544		19,736,365	0.4
1957	3,772,181	1,770,956	2,001,225		21,737,590	0.5
1958	4,682,162	2,308,204	2,373,958		24,111,548	0.5
1959	4,309,257	2,145,252	2,164,005		26,275,553	0.6
1960	4,718,776	2,226,632	2,492,144		28,767,697	0.7
1961	6,126,031	2,912,411	3,213,620		31,981,317	0.7
1962	2,876,055	1,442,988	1,433,067		33,414,384	0.8
1963	3,268,640	1,506,948	1,761,692		35,176,076	0.8
1964	7,885,771	3,284,918	4,600,853		39,776,929	0.9
1965	7,462,109	3,632,898	3,829,211		43,606,140	1.0
1966	6,794,158	2,883,344	3,910,814		47,516,954	1.1
1967	8,683,042	3,732,972	4,950,070		52,467,024	1.2
1968	7,892,896	3,258,535	4,634,361		57,101,385	1.3
1969	8,819,593	4,294,817	4,524,776		61,626,161	1.4
1970	5,865,544	2,420,722	3,444,822		65,070,983	1.5
1971	8,086,461	3,308,381	4,778,080		69,849,063	1.6
1972	15,779,451	8,031,148	7,748,303		77,597,366	1.8
1973	28,065,089	16,145,894	11,919,195		89,516,561	2.0
1974	7,848,829	3,134,358	4,714,471		94,231,032	2.1
1975	8,663,277	3,341,668	5,321,609		99,552,641	2.3
1976	17,398,499	8,292,335	9,106,164		108,658,805	2.5
1977	8,533,228	3,070,123	5,463,105		114,121,910	2.6
1978	13,643,883	4,752,912	8,890,971		123,012,881	2.8
1979	13,434,316	4,873,441	8,560,875		131,573,756	3.0
1980	16,627,398	5,522,470	11,104,928		142,678,684	3.3
1981	12,966,692	4,647,342	8,319,350		150,998,034	3.4
1982	15,292,661	6,933,353	8,359,308		159,357,342	3.6
1983	16,414,948	5,841,967	10,572,981		169,930,323	3.9
1984	20,757,382	6,808,380	13,949,002		183,879,325	4.2
1985	36,190,750	12,918,854	23,271,896		207,151,221	4.7
1986	38,947,619	13,307,992	25,639,627		232,790,848	5.3
1987	40,934,255	13,662,462	27,271,793		260,062,641	5.9
1988	63,410,621	23,413,655	39,996,966		300,059,607	6.8
1989	62,398,057	21,139,632	41,258,425		341,318,032	7.8
1990	101,045,678	43,417,684	57,627,994		398,946,026	9.1
1991	60,285,662	27,310,361	32,975,301		431,921,327	9.8
1992	67,508,817	26,043,469	41,465,348		473,386,675	10.8
1993	102,009,854	40,089,783	61,920,071		535,306,746	12.2
1994	60,477,092	16,503,538	43,973,554		579,280,300	13.2
1995	90,364,610	28,441,008	61,923,602		641,203,902	14.6
1996	67,217,487	18,002,899	49,214,588		690,418,490	15.7
1997	95,683,823	32,181,237	63,502,586		753,921,076	17.2
1998	159,371,726	42,871,247	116,500,479		870,421,555	19.8
1999	116,503,145	34,509,937	81,993,208		952,414,763	21.7
2000	91,891,268	21,972,898	69,918,370		1,022,333,133	23.3

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

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

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		CUMULATIVE AMOUNT (5)	DEPRECIATED ORIGINAL COST
			(2)	(3)		PCT OF COL 4 TOTAL (6)
2001	111,555,828	28,661,992	82,893,836		1,105,226,969	25.2
2002	110,083,202	24,052,842	86,030,360		1,191,257,329	27.2
2003	60,852,724	15,572,553	45,280,171		1,236,537,500	28.2
2004	77,587,847	14,308,198	63,279,649		1,299,817,149	29.6
2005	96,057,535	20,861,671	75,195,864		1,375,013,013	31.3
2006	62,334,374	16,821,696	45,512,678		1,420,525,691	32.4
2007	125,364,661	23,303,397	102,061,264		1,522,586,955	34.7
2008	161,614,131	26,794,275	134,819,856		1,657,406,811	37.8
2009	137,432,684	21,618,445	115,814,239		1,773,221,050	40.4
2010	154,761,515	24,654,130	130,107,385		1,903,328,435	43.4
2011	200,640,363	33,282,096	167,358,267		2,070,686,702	47.2
2012	314,719,866	58,298,892	256,420,974		2,327,107,676	53.0
2013	293,723,597	60,468,449	233,255,148		2,560,362,824	58.4
2014	228,517,550	29,079,533	199,438,017		2,759,800,841	62.9
2015	235,647,439	25,936,719	209,710,720		2,969,511,561	67.7
2016	278,466,886	32,262,181	246,204,705		3,215,716,266	73.3
2017	259,586,129	26,829,873	232,756,256		3,448,472,522	78.6
2018	396,316,390	36,005,942	360,310,448		3,808,782,970	86.8
2019	287,387,038	23,177,827	264,209,211		4,072,992,181	92.8
2020	298,150,906	13,167,076	284,983,830		4,357,976,011	99.3
2021	306,272,274	5,350,454	300,921,820		4,658,897,831	106.2
9999	310,860,242-	39,279,769-	271,580,473-		4,387,317,358	100.0
SUBTOTAL	5,473,220,786	1,085,903,417	4,387,317,369			
NONDEPRECIABLE	24,987,219		24,987,219			
TOTAL	5,498,208,005	1,085,903,417	4,412,304,588			

NET UTILITY PLANT IN SERVICE

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 303.14 WATER RIGHTS - HIBERNIA

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1995	1,942,822.51	1,942,823	1,942,823			
	1,942,822.51	1,942,823	1,942,823			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 303.35 WASTE HANDLING AND TREATMENT LAND

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 100-R2						
PROBABLE RETIREMENT YEAR.. 6-2022						
NET SALVAGE PERCENT.. 0						
1991	70,430.00	69,388	59,999	10,431	0.46	10,431
1992	84,595.17	83,106	71,861	12,734	0.53	12,734
	155,025.17	152,494	131,860	23,165		23,165
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.0						14.94

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 303.99 COMPREHENSIVE PLANNING STUDIES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2013	210,221.70	210,222	210,222			
2014	668,293.04	668,293	668,293			
2015	145,773.72	145,774	145,774			
2016	5,166,691.39	5,166,691	5,166,691			
2017	370,367.21	333,330	4,059	366,308	0.50	366,308
2018	950,553.09	665,387	8,103	942,450	1.50	628,300
2019	393,070.67	196,535	2,394	390,677	2.50	156,271
2020	1,282,342.32	384,703	4,685	1,277,657	3.50	365,045
2021	942,100.51	94,210	1,147	940,954	4.50	209,101
	10,129,413.65	7,865,145	6,211,368	3,918,046		1,725,025
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.3						17.03

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.15 OTHER WATER SOURCE STRUCTURES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. 0						
1962	3,126.79	2,419	1,863	1,264	17.42	73
1965	2,367.91	1,779	1,370	998	18.69	53
1966	20,825.96	15,488	11,925	8,901	19.13	465
1967	270.30	199	153	117	19.57	6
1968	13,568.76	9,873	7,602	5,967	20.03	298
1969	631.00	454	350	281	20.50	14
1970	1,609.62	1,144	881	729	20.96	35
1971	11,974.56	8,406	6,472	5,503	21.44	257
1972	19,891.30	13,785	10,614	9,277	21.93	423
1973	102.13	70	54	48	21.92	2
1974	11,058.14	7,511	5,783	5,275	22.43	235
1975	3,360.08	2,250	1,732	1,628	22.94	71
1977	2,198.00	1,428	1,099	1,099	23.99	46
1978	3,361.00	2,149	1,655	1,706	24.53	70
1979	79,603.00	50,070	38,552	41,051	25.07	1,637
1980	51,870.00	32,289	24,861	27,009	25.17	1,073
1981	196,712.02	120,309	92,632	104,080	25.72	4,047
1982	5,146.13	3,090	2,379	2,767	26.29	105
1983	23,321.00	13,736	10,576	12,745	26.86	474
1984	1,022.00	590	454	568	27.44	21
1985	93,365.47	53,162	40,932	52,433	27.60	1,900
1986	65,149.35	36,314	27,960	37,189	28.19	1,319
1987	4,686.74	2,555	1,967	2,720	28.79	94
1988	5,314.89	2,831	2,180	3,135	29.40	107
1989	138,173.70	72,292	55,662	82,512	29.61	2,787
1990	189,066.03	96,480	74,285	114,781	30.23	3,797
1991	520,975.20	259,029	199,440	321,535	30.85	10,423
1992	304,014.37	147,994	113,949	190,065	31.10	6,111
1993	143,736.48	68,002	52,358	91,378	31.74	2,879
1994	1,280,944.74	591,796	455,656	825,289	32.02	25,774
1995	215,013.79	96,283	74,133	140,881	32.67	4,312
1996	448,481.75	195,538	150,555	297,927	32.98	9,034
1997	29,773.00	12,546	9,660	20,113	33.64	598
1998	266,482.41	108,965	83,898	182,584	33.97	5,375
1999	185,888.96	73,203	56,363	129,526	34.64	3,739
2000	168,411.71	64,097	49,352	119,060	34.99	3,403
2001	9,780.57	3,589	2,763	7,018	35.36	198
2002	803,742.30	283,721	218,452	585,290	35.75	16,372
2003	2,290,834.89	775,677	597,236	1,693,599	36.14	46,862
2004	263,546.95	85,337	65,706	197,841	36.55	5,413
2005	1,152,245.70	355,583	273,783	878,463	36.97	23,762

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.15 OTHER WATER SOURCE STRUCTURES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. 0						
2006	537,724.16	157,553	121,309	416,415	37.41	11,131
2007	1,627,941.67	450,940	347,203	1,280,739	37.85	33,837
2008	1,363,514.19	357,104	274,954	1,088,560	38.05	28,609
2009	251,554.66	61,631	47,453	204,102	38.52	5,299
2010	11,306,319.50	2,586,886	1,991,783	9,314,536	38.75	240,375
2011	352,312.35	74,725	57,535	294,777	39.00	7,558
2012	376,464.71	73,335	56,465	320,000	39.28	8,147
2013	3,109,106.19	552,177	425,151	2,683,955	39.35	68,207
2014	1,631,004.86	260,635	200,677	1,430,328	39.45	36,257
2015	1,010,220.27	142,441	109,673	900,547	39.59	22,747
2016	1,994,114.03	244,478	188,236	1,805,878	39.35	45,893
2017	2,368,026.92	243,907	187,797	2,180,230	39.17	55,661
2018	1,229,013.50	102,008	78,541	1,150,472	38.69	29,736
2019	3,432,154.80	212,107	163,313	3,268,842	37.98	86,067
2020	5,295,960.56	208,661	160,659	5,135,302	36.52	140,616
2021	6,546,883.27	98,858	76,116	6,470,767	32.61	198,429
	51,463,964.34	9,499,479	7,314,162	44,149,802		1,202,233
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						36.7 2.34

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.20 POWER AND PUMPING STRUCTURES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ALLEGHENY RIVER PUMP STATION						
INTERIM SURVIVOR CURVE.. IOWA 75-R2						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. 0						
1962	15,878.73	12,189	5,964	9,915	18.02	550
1970	6,710.06	4,873	2,384	4,326	19.42	223
1995	1,715,454.62	945,559	462,633	1,252,822	21.58	58,055
2001	6,191.06	2,995	1,465	4,726	21.87	216
	1,744,234.47	965,616	472,446	1,271,788		59,044
BECKS RUN STATION - NEW						
INTERIM SURVIVOR CURVE.. IOWA 75-R2						
PROBABLE RETIREMENT YEAR.. 6-2072						
NET SALVAGE PERCENT.. 0						
2012	23,868,525.21	4,511,151	2,207,166	21,661,359	40.75	531,567
2015	17,442.33	2,393	1,171	16,272	40.89	398
	23,885,967.54	4,513,544	2,208,337	21,677,631		531,965
MILL STREET PUMP STATION AND REGULATOR BYPASS						
INTERIM SURVIVOR CURVE.. IOWA 75-R2						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
1990	1,277,952.17	712,586	348,646	929,306	24.99	37,187
1994	3,067.93	1,603	784	2,284	25.13	91
2001	15,048.48	6,663	3,260	11,788	25.80	457
2018	27,090.40	3,205	1,568	25,522	26.09	978
2021	3,362,441.11	66,576	32,574	3,329,868	24.75	134,540
	4,685,600.09	790,633	386,832	4,298,768		173,253

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.20 POWER AND PUMPING STRUCTURES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GARDNER CREEK PUMP STATION						
INTERIM SURVIVOR CURVE.. IOWA 75-R2						
PROBABLE RETIREMENT YEAR.. 6-2043						
NET SALVAGE PERCENT.. 0						
1993	1,121,355.16	661,600	323,700	797,655	19.81	40,265
1994	85,662.97	49,702	24,318	61,345	19.90	3,083
2001	13,088.07	6,600	3,229	9,859	20.15	489
2003	7,900.11	3,771	1,845	6,055	20.26	299
	1,228,006.31	721,673	353,092	874,914		44,136
NORRISTOWN BOOSTER STATION						
INTERIM SURVIVOR CURVE.. IOWA 75-R2						
PROBABLE RETIREMENT YEAR.. 6-2047						
NET SALVAGE PERCENT.. 0						
1997	2,400,581.27	1,235,099	604,296	1,796,286	23.12	77,694
1998	52,044.11	26,173	12,806	39,238	23.23	1,689
2003	1,271.63	560	274	998	23.52	42
2007	10,970.93	4,168	2,039	8,932	23.67	377
2008	97,884.43	35,552	17,394	80,490	23.67	3,401
2012	1,059.31	302	148	912	23.83	38
2013	31,601.32	8,327	4,074	27,527	23.76	1,159
	2,595,413.00	1,310,181	641,031	1,954,382		84,400
MILL ROAD BOOSTER STATION						
INTERIM SURVIVOR CURVE.. IOWA 75-R2						
PROBABLE RETIREMENT YEAR.. 6-2047						
NET SALVAGE PERCENT.. 0						
1997	2,093,461.42	1,077,086	526,985	1,566,477	23.12	67,754
1998	27,010.00	13,583	6,646	20,364	23.23	877
2015	97,145.43	20,838	10,195	86,950	23.80	3,653
	2,217,616.85	1,111,507	543,826	1,673,791		72,284

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.20 POWER AND PUMPING STRUCTURES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CHERRY VALLEY						
INTERIM SURVIVOR CURVE.. IOWA 75-R2						
PROBABLE RETIREMENT YEAR.. 6-2049						
NET SALVAGE PERCENT.. 0						
1999	4,650,691.72	2,208,148	1,080,378	3,570,313	24.89	143,444
2014	95,817.24	21,846	10,689	85,129	25.39	3,353
	4,746,508.96	2,229,994	1,091,067	3,655,442		146,797
CLARION WATER TREATMENT AND TANK						
INTERIM SURVIVOR CURVE.. IOWA 75-R2						
PROBABLE RETIREMENT YEAR.. 6-2053						
NET SALVAGE PERCENT.. 0						
2003	2,349,120.19	930,017	455,029	1,894,092	28.23	67,095
2004	146,294.31	56,060	27,428	118,866	28.16	4,221
2006	10,710.36	3,785	1,852	8,858	28.36	312
2007	2,583.58	873	427	2,156	28.42	76
	2,508,708.44	990,735	484,736	2,023,972		71,704
NORRISTOWN - FOREST AVENUE BOOSTER STATION						
INTERIM SURVIVOR CURVE.. IOWA 75-R2						
PROBABLE RETIREMENT YEAR.. 6-2063						
NET SALVAGE PERCENT.. 0						
2013	1,602,906.52	309,361	151,361	1,451,546	35.55	40,831
	1,602,906.52	309,361	151,361	1,451,546		40,831
SHIRE OAKS RELAY STATION						
INTERIM SURVIVOR CURVE.. IOWA 75-R2						
PROBABLE RETIREMENT YEAR.. 6-2063						
NET SALVAGE PERCENT.. 0						
2013	2,585,737.11	499,047	244,168	2,341,569	35.55	65,867
2014	2,223,738.04	386,930	189,313	2,034,425	35.60	57,147
	4,809,475.15	885,977	433,481	4,375,994		123,014

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.20 POWER AND PUMPING STRUCTURES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ALDRICH STATION						
INTERIM SURVIVOR CURVE.. IOWA 75-R2						
PROBABLE RETIREMENT YEAR.. 6-2063						
NET SALVAGE PERCENT.. 0						
2007	15,755.78	4,591	2,246	13,510	35.25	383
2013	4,835,261.20	933,205	456,588	4,378,673	35.55	123,169
2014	1,472,142.36	256,153	125,328	1,346,815	35.60	37,832
2017	3,006.40	338	165	2,841	35.50	80
	6,326,165.74	1,194,287	584,327	5,741,839		161,464
ELLWOOD TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 75-R2						
PROBABLE RETIREMENT YEAR.. 6-2078						
NET SALVAGE PERCENT.. 0						
2005	11,236.00	3,152	1,542	9,694	42.32	229
2018	12,749,643.83	951,123	465,355	12,284,289	43.45	282,722
2019	130,266.72	7,165	3,506	126,761	42.95	2,951
	12,891,146.55	961,440	470,403	12,420,744		285,902
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1893	3,249.15	3,249	3,249			
1894	94,841.04	94,841	94,841			
1896	3,182.60	3,183	3,183			
1897	7,107.03	7,107	7,107			
1900	358.00	358	358			
1901	7,495.63	7,496	7,496			
1904	2,021.00	2,021	2,021			
1905	5,507.85	5,508	5,508			
1906	6,449.72	6,450	6,450			
1908	7,657.66	7,658	7,658			
1909	8,663.76	8,664	8,664			
1910	13,836.00	13,836	13,836			
1911	16,065.00	16,065	16,065			
1912	1,348.87	1,349	1,349			
1915	1,154.25	1,154	1,154			
1918	33,974.06	33,974	33,974			
1919	3,620.00	3,620	3,620			

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.20 POWER AND PUMPING STRUCTURES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1920	5,563.30	5,563	5,563			
1921	645.00	645	645			
1922	11,541.92	11,542	11,542			
1923	8,106.40	8,106	8,106			
1924	35,623.67	35,624	35,624			
1925	154.00	154	154			
1926	525.00	525	525			
1927	927.19	927	927			
1928	3,768.38	3,768	3,768			
1929	13,600.23	13,587	6,529	7,071	0.09	7,071
1930	4,309.44	4,298	2,065	2,244	0.24	2,244
1931	8,059.98	8,024	3,856	4,204	0.41	4,204
1932	4,338.00	4,309	2,071	2,267	0.59	2,267
1933	32.82	33	33			
1934	216.34	214	103	114	0.99	114
1935	2,295.77	2,264	1,088	1,208	1.22	990
1936	1,269.17	1,248	600	669	1.46	458
1937	979.72	960	461	518	1.71	303
1938	3,229.30	3,155	1,516	1,713	1.97	870
1939	3,064.46	2,983	1,433	1,631	2.25	725
1940	267.00	259	124	143	2.54	56
1941	443.03	428	206	237	2.83	84
1942	4,109.17	3,953	1,900	2,210	3.14	704
1943	68.00	65	31	37	3.47	11
1944	653.45	623	299	354	3.80	93
1945	1,436.76	1,363	655	782	4.15	188
1946	473.00	450	216	257	3.87	66
1947	10,135.29	9,590	4,608	5,527	4.24	1,304
1948	71,909.00	67,652	32,509	39,400	4.62	8,528
1949	2,239.14	2,094	1,006	1,233	5.02	246
1950	515.26	479	230	285	5.42	53
1951	30,741.27	28,608	13,747	16,994	5.26	3,231
1952	12,157.42	11,238	5,400	6,757	5.68	1,190
1953	29,291.37	26,887	12,920	16,371	6.13	2,671
1954	153,376.90	140,800	67,658	85,719	6.03	14,215
1955	109,166.68	99,451	47,789	61,378	6.50	9,443
1956	27,347.64	24,897	11,964	15,384	6.45	2,385
1957	17,668.01	15,954	7,666	10,002	6.93	1,443
1958	14,583.18	13,058	6,275	8,308	7.42	1,120
1959	28,883.94	25,816	12,405	16,479	7.43	2,218

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.20 POWER AND PUMPING STRUCTURES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1960	21,287.75	18,852	9,059	12,229	7.94	1,540
1961	78,692.88	69,509	33,401	45,292	7.99	5,669
1962	774.72	678	326	449	8.53	53
1963	48,815.56	42,265	20,309	28,506	9.07	3,143
1964	387,401.33	334,134	160,560	226,841	9.17	24,737
1965	28,778.30	24,554	11,799	16,979	9.72	1,747
1966	48,962.27	41,305	19,848	29,114	10.29	2,829
1967	98,163.64	82,389	39,590	58,574	10.44	5,611
1968	21,839.15	18,109	8,702	13,137	11.02	1,192
1969	116,318.91	95,870	46,068	70,251	11.20	6,272
1970	47,470.11	38,626	18,561	28,909	11.79	2,452
1971	130,043.91	104,425	50,179	79,865	12.39	6,446
1972	98,769.21	78,719	37,827	60,943	12.61	4,833
1973	59,346.92	46,629	22,406	36,940	13.23	2,792
1974	122,381.06	94,747	45,528	76,853	13.85	5,549
1975	103,900.94	79,235	38,074	65,826	14.48	4,546
1976	48,590.64	36,701	17,636	30,955	14.74	2,100
1977	27,859.09	20,705	9,949	17,910	15.38	1,164
1978	89,718.15	65,566	31,506	58,212	16.02	3,634
1979	73,094.61	52,497	25,226	47,868	16.67	2,872
1980	117,633.55	82,990	39,879	77,755	17.32	4,489
1981	255,647.30	178,084	85,574	170,073	17.64	9,641
1982	194,879.67	133,181	63,997	130,883	18.30	7,152
1983	161,540.95	108,216	52,001	109,540	18.97	5,774
1984	132,167.58	86,728	41,675	90,493	19.65	4,605
1985	954,829.05	613,382	294,746	660,083	20.32	32,484
1986	214,775.45	134,965	64,854	149,921	20.99	7,142
1987	1,118,053.24	686,596	329,927	788,126	21.68	36,353
1988	356,067.30	214,709	103,173	252,894	22.06	11,464
1989	802,971.88	472,308	226,956	576,016	22.75	25,319
1990	1,928,360.33	1,105,529	531,235	1,397,125	23.45	59,579
1991	296,072.63	165,268	79,416	216,657	24.14	8,975
1992	1,853,412.02	1,006,032	483,425	1,369,987	24.85	55,130
1993	1,489,127.16	785,068	377,246	1,111,882	25.56	43,501
1994	244,001.25	124,807	59,973	184,028	26.26	7,008
1995	640,508.68	317,436	152,536	487,972	26.97	18,093
1996	980,949.05	470,267	225,976	754,974	27.69	27,265
1997	725,094.85	335,719	161,322	563,773	28.41	19,844
1998	627,674.57	280,257	134,671	493,004	29.13	16,924
1999	664,291.52	285,512	137,196	527,096	29.85	17,658

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.20 POWER AND PUMPING STRUCTURES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
2000	1,764,244.19	728,280	349,957	1,414,287	30.58	46,249
2001	795,715.62	314,785	151,262	644,453	31.32	20,576
2002	283,176.45	107,126	51,477	231,700	32.05	7,229
2003	4,296,582.59	1,550,207	744,915	3,551,668	32.78	108,349
2004	344,568.00	117,567	56,494	288,074	33.78	8,528
2005	335,832.59	108,608	52,189	283,644	34.52	8,217
2006	3,509,565.86	1,071,821	515,038	2,994,528	35.26	84,927
2007	4,180,043.99	1,200,091	576,675	3,603,369	36.01	100,066
2008	1,186,461.48	318,684	153,136	1,033,326	36.75	28,118
2009	18,926.38	4,732	2,274	16,653	37.50	444
2010	227,598.24	52,621	25,286	202,312	38.25	5,289
2011	561,794.04	118,539	56,961	504,833	39.25	12,862
2012	570,966.71	109,569	52,651	518,316	40.00	12,958
2013	1,558,069.72	268,923	129,224	1,428,845	40.76	35,055
2014	1,947,560.10	297,977	143,186	1,804,374	41.52	43,458
2015	857,461.55	114,214	54,883	802,579	42.28	18,982
2016	3,076,647.97	348,584	167,504	2,909,144	43.04	67,592
2017	596,714.50	55,614	26,724	569,991	43.81	13,011
2018	1,738,443.74	126,559	60,815	1,677,629	44.58	37,632
2019	142,324.04	7,429	3,570	138,754	45.35	3,060
2020	1,336,180.11	42,223	20,289	1,315,891	45.90	28,669
2021	4,177,830.76	45,121	21,682	4,156,149	46.01	90,331
9999	1,289,607.60-	436,458-	213,545-	1,076,062-		35,188-
	48,467,615.43	16,403,512	8,025,727	40,441,888		1,322,490
	117,709,365.05	32,388,460	15,846,666	101,862,699		3,117,284
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						32.7 2.65

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
E.H. ALDRICH PURIFICATION BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. 0						
1961	19,418.30	15,507	16,487	2,931	15.26	192
1962	587.00	465	494	93	15.68	6
1964	398.22	314	334	64	15.49	4
1967	22,777.88	17,628	18,742	4,036	15.92	254
1969	88,648.46	67,949	72,243	16,405	15.99	1,026
1970	9.00	7	7	2	16.07	
1972	2,625.00	1,975	2,100	525	16.29	32
1975	162.19	120	128	35	16.39	2
1976	1,253.00	924	982	271	16.23	17
1979	8,573.73	6,158	6,547	2,027	16.67	122
1980	0.44		0			
1981	5,147.00	3,648	3,879	1,268	16.64	76
1982	183.99	129	137	47	16.68	3
1983	34,159.01	23,802	25,306	8,853	16.75	529
1986	2,413.79	1,637	1,740	673	16.86	40
1987	38,000.00	25,433	27,040	10,960	17.05	643
1989	3,521.45	2,300	2,445	1,076	17.25	62
1995	4,585.62	2,771	2,946	1,640	17.36	94
1996	593,868.61	352,877	375,178	218,691	17.42	12,554
1997	1,174.41	685	728	446	17.52	25
1998	34,779.35	19,859	21,114	13,665	17.65	774
2000	66,447.94	36,427	38,729	27,719	17.72	1,564
2001	7,444.51	3,998	4,251	3,194	17.67	181
2002	369,599.38	193,153	205,360	164,240	17.81	9,222
2003	108,767.55	55,341	58,838	49,929	17.86	2,796
2005	40,107.45	19,191	20,404	19,704	17.98	1,096
2006	577,744.83	267,727	284,647	293,098	17.95	16,329
2007	36,412.64	16,262	17,290	19,123	17.97	1,064
2008	7,024.74	3,007	3,197	3,828	18.04	212
2009	59,229.01	24,213	25,743	33,486	18.08	1,852
2010	2,144.76	831	884	1,261	18.17	69
2011	87,207.23	31,866	33,880	53,327	18.24	2,924
2012	5,665,980.92	1,937,765	2,060,226	3,605,755	18.28	197,251
2013	126,807.08	40,198	42,738	84,069	18.31	4,591
2014	88,273.55	25,617	27,236	61,038	18.34	3,328
2017	1,306,365.52	256,309	272,507	1,033,859	18.44	56,066
2018	51,403.47	8,183	8,700	42,703	18.48	2,311
	9,463,247.03	3,464,276	3,683,208	5,780,039		317,311

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAYS MINE FILTER BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
1906	871.05	815	867	5	7.95	1
1924	65,855.77	57,788	61,440	4,416	13.61	324
1928	713.20	620	659	54	14.02	4
1938	1,127.93	942	1,002	126	16.50	8
1953	17,140.17	13,503	14,356	2,784	18.45	151
1954	63,503.27	49,723	52,865	10,638	18.71	569
1955	11,789.91	9,173	9,753	2,037	18.97	107
1958	1,894.04	1,455	1,547	347	19.14	18
1961	6,679.68	5,051	5,370	1,309	19.50	67
1962	306.00	229	243	63	19.87	3
1963	541.00	402	427	114	20.24	6
1965	321.42	236	251	71	20.42	3
1966	438.31	321	341	97	20.26	5
1969	941.98	677	720	222	20.50	11
1973	503.00	349	371	132	21.43	6
1975	27,418.68	18,743	19,928	7,491	21.52	348
1976	340.00	231	246	94	21.61	4
1977	1,330.30	894	950	380	21.72	17
1979	6,592.08	4,343	4,617	1,975	22.01	90
1980	1,168.00	761	809	359	22.19	16
1981	249.00	161	171	78	22.00	4
1982	180.14	115	122	58	22.23	3
1984	3,590.63	2,248	2,390	1,201	22.38	54
1985	123,865.79	76,400	81,228	42,638	22.67	1,881
1986	78,714.49	48,063	51,100	27,614	22.64	1,220
1987	835.29	504	536	299	22.64	13
1988	3,086.01	1,830	1,946	1,140	22.99	50
1989	112,676.89	65,916	70,082	42,595	23.06	1,847
1991	168,795.55	95,758	101,810	66,986	23.26	2,880
1995	370.12	196	208	162	23.50	7
1996	13,940.61	7,216	7,672	6,269	23.76	264
1997	41,038.76	20,815	22,130	18,908	23.81	794
2002	76,925.72	34,355	36,526	40,400	24.17	1,671
2003	36,076.00	15,549	16,532	19,544	24.42	800
2005	377,900.56	152,143	161,758	216,143	24.48	8,829
2006	389,936.20	150,515	160,027	229,909	24.66	9,323
2007	94,552.36	34,965	37,175	57,378	24.71	2,322
2008	105,093.21	37,035	39,375	65,718	24.81	2,649

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAYS MINE FILTER BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
2009	71,161.85	23,754	25,255	45,907	24.95	1,840
2010	5,973.99	1,882	2,001	3,973	25.00	159
2011	50,433.38	14,878	15,818	34,615	25.09	1,380
2012	12,866,867.33	3,533,242	3,756,532	9,110,335	25.10	362,962
2013	131,156.68	32,999	35,084	96,072	25.28	3,800
2014	1,581,299.96	361,801	384,666	1,196,634	25.29	47,316
2016	154,511.18	27,441	29,175	125,336	25.46	4,923
2017	1,000,282.18	149,842	159,312	840,971	25.53	32,941
2018	2,210.78	265	282	1,929	25.66	75
2019	96,411.39	8,561	9,102	87,309	25.67	3,401
	17,797,611.84	5,064,705	5,384,779	12,412,833		495,166

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

1930	44.14	38	40	4	16.02	
1984	41,078.07	23,106	24,566	16,512	29.17	566
1992	5,117,353.58	2,505,968	2,664,338	2,453,016	30.74	79,799
1995	8,866.38	4,041	4,296	4,570	31.64	144
1996	2,162.87	965	1,026	1,137	31.65	36
1999	4,710.26	1,929	2,051	2,659	32.45	82
2001	236,919.02	91,309	97,079	139,840	32.69	4,278
2006	49,418.53	15,547	16,530	32,889	33.76	974
2010	7,202.92	1,806	1,920	5,283	34.37	154
2011	65,485.64	15,265	16,230	49,256	34.55	1,426
2012	3,766,871.07	808,747	859,857	2,907,014	34.75	83,655
2013	166,659.20	32,582	34,641	132,018	34.98	3,774
2014	237,415.86	41,666	44,299	193,117	35.24	5,480
2015	34,086.88	5,297	5,632	28,455	35.34	805
2016	152,442.65	20,458	21,751	130,692	35.48	3,684
2017	164,504.71	18,425	19,589	144,915	35.66	4,064
2018	24,911.72	2,215	2,355	22,557	35.87	629
2021	2,218,767.33	30,175	32,082	2,186,685	36.13	60,523
	12,298,900.83	3,619,539	3,848,283	8,450,618		250,073

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CHINCHILLA WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
1893	690.28	674	690			
1910	955.96	885	941	15	8.99	2
1921	7,550.49	6,678	7,100	450	13.14	34
1953	44.66	35	37	7	18.45	
1990	3,174,965.67	1,830,050	1,945,730	1,229,236	23.15	53,099
1995	10,224.61	5,419	5,762	4,463	23.50	190
2006	66,480.93	25,662	27,284	39,197	24.66	1,589
2007	1,592.33	589	626	966	24.71	39
2009	1,945.08	649	690	1,255	24.95	50
2013	13,302.91	3,347	3,559	9,744	25.28	385
2017	44.24	7	7	37	25.53	1
	3,277,797.16	1,873,995	1,992,426	1,285,371		55,389

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

1990	2,232,245.42	1,286,666	1,367,979	864,266	23.15	37,333
1991	14,802.97	8,398	8,929	5,874	23.26	253
1992	3,782.38	2,109	2,242	1,540	23.41	66
1994	5,692.25	3,068	3,262	2,430	23.52	103
1997	5,455.32	2,767	2,942	2,513	23.81	106
1998	18,465.92	9,155	9,734	8,732	23.90	365
1999	2,277.11	1,102	1,172	1,105	24.01	46
2003	17,373.38	7,488	7,961	9,412	24.42	385
2006	53,490.76	20,647	21,952	31,539	24.66	1,279
2007	72,172.59	26,689	28,376	43,797	24.71	1,772
2008	47,309.49	16,672	17,726	29,584	24.81	1,192
2009	28,023.69	9,354	9,945	18,079	24.95	725
2010	4,824.82	1,520	1,616	3,209	25.00	128
2012	30,878.01	8,479	9,015	21,863	25.10	871
2014	46,182.39	10,567	11,235	34,948	25.29	1,382
2015	54,662.81	11,118	11,821	42,842	25.45	1,683
2016	58,953.74	10,470	11,132	47,822	25.46	1,878
2018	11,872.00	1,425	1,515	10,357	25.66	404
	2,708,465.05	1,437,694	1,528,552	1,179,913		49,971

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SCRANTON AREA WTP						
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
1990	8,715,888.16	5,023,838	5,341,329	3,374,559	23.15	145,769
1991	150,511.12	85,385	90,781	59,730	23.26	2,568
1992	466.64	260	276	190	23.41	8
1993	60.06	33	35	25	23.32	1
1994	6,187.92	3,335	3,546	2,642	23.52	112
1995	10,098.00	5,352	5,690	4,408	23.50	188
1996	225,291.34	116,611	123,980	101,311	23.76	4,264
1997	6,216.61	3,153	3,352	2,864	23.81	120
1999	25,313.12	12,246	13,020	12,293	24.01	512
2001	546.72	251	267	280	24.14	12
2002	58,250.92	26,015	27,659	30,592	24.17	1,266
2003	52,704.72	22,716	24,152	28,553	24.42	1,169
2004	3,862.28	1,609	1,711	2,152	24.52	88
2005	274,383.89	110,467	117,448	156,936	24.48	6,411
2006	6,859.58	2,648	2,815	4,044	24.66	164
2007	69,260.10	25,612	27,231	42,030	24.71	1,701
2008	21,809.99	7,686	8,172	13,638	24.81	550
2009	1,610.17	537	571	1,039	24.95	42
2010	8,990.99	2,833	3,012	5,979	25.00	239
2011	109,155.82	32,201	34,236	74,920	25.09	2,986
2012	124,937.89	34,308	36,476	88,462	25.10	3,524
2013	21,316.66	5,363	5,702	15,615	25.28	618
2014	5,310.00	1,215	1,292	4,018	25.29	159
2017	3,575,716.70	535,642	569,493	3,006,224	25.53	117,753
2018	1,027,478.14	123,297	131,089	896,389	25.66	34,933
2019	17,498.43	1,554	1,652	15,846	25.67	617
2020	31,583.35	1,737	1,847	29,737	25.75	1,155
	14,551,309.32	6,185,904	6,576,834	7,974,475		326,929

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

1990	4,333,381.56	2,497,761	2,655,612	1,677,769	23.15	72,474
1991	88,970.52	50,473	53,663	35,308	23.26	1,518
1992	72.69	41	44	29	23.41	1

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWNELL WTP						
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
1998	3,431.58	1,701	1,808	1,623	23.90	68
1999	152.98	74	79	74	24.01	3
2003	7,790.06	3,358	3,570	4,220	24.42	173
2005	30,165.72	12,145	12,913	17,253	24.48	705
2007	12,234.92	4,524	4,810	7,425	24.71	300
2008	56,670.86	19,971	21,233	35,438	24.81	1,428
2009	66,342.17	22,145	23,544	42,798	24.95	1,715
2010	10,428.23	3,286	3,494	6,935	25.00	277
2011	5,098.68	1,504	1,599	3,500	25.09	139
2012	56,670.09	15,562	16,545	40,125	25.10	1,599
2013	1,247.32	314	334	913	25.28	36
2014	42,913.80	9,819	10,440	32,474	25.29	1,284
2015	10,206.09	2,076	2,207	7,999	25.45	314
2016	8,246.29	1,465	1,558	6,689	25.46	263
2017	7,772.90	1,164	1,238	6,535	25.53	256
2018	7,323.77	879	935	6,389	25.66	249
2019	648.49	58	62	587	25.67	23
	4,749,768.72	2,648,320	2,815,686	1,934,083		82,825

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

1988	6,091,845.49	3,694,095	3,927,550	2,164,295	21.75	99,508
1989	236,127.92	141,204	150,128	86,000	21.85	3,936
1991	9,200.90	5,360	5,699	3,502	21.85	160
1992	3,913.79	2,240	2,382	1,532	22.05	69
1994	2,637.07	1,458	1,550	1,087	22.25	49
1998	19,882.52	10,140	10,781	9,102	22.58	403
1999	5,954.90	2,961	3,148	2,807	22.75	123
2001	3,606.32	1,708	1,816	1,790	22.79	79
2002	777.36	358	381	397	22.87	17
2003	16,530.05	7,369	7,835	8,695	23.00	378
2006	33,459.15	13,380	14,226	19,234	23.26	827
2007	18,344.81	7,022	7,466	10,879	23.38	465
2008	64,101.93	23,448	24,930	39,172	23.40	1,674
2009	26,211.66	9,109	9,685	16,527	23.47	704

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NESBITT WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. 0						
2010	1,810.10	593	630	1,180	23.59	50
2012	509,430.90	145,697	154,905	354,526	23.72	14,946
2014	96,480.80	23,078	24,536	71,944	23.85	3,017
2015	14,209.06	3,029	3,220	10,989	23.99	458
2016	100,151.34	18,668	19,848	80,304	24.00	3,346
	7,254,676.07	4,110,917	4,370,714	2,883,962		130,209

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

1992	5,023,109.47	2,741,613	2,914,874	2,108,235	24.55	85,875
1993	73,596.13	39,639	42,144	31,452	24.41	1,288
1995	197.94	102	108	89	24.78	4
1999	13,626.50	6,439	6,846	6,781	25.12	270
2004	11,303.55	4,569	4,858	6,446	25.79	250
2006	99,797.96	37,285	39,641	60,157	25.99	2,315
2007	13,173.73	4,719	5,017	8,157	25.98	314
2008	28,589.12	9,726	10,341	18,248	26.18	697
2009	19,356.65	6,243	6,638	12,719	26.26	484
2010	2,858.04	868	923	1,935	26.38	73
2011	22,252.17	6,333	6,733	15,519	26.40	588
2014	3,545.66	776	825	2,721	26.75	102
2015	2,868.40	559	594	2,274	26.83	85
2016	10,676.66	1,815	1,930	8,747	26.86	326
2018	14,229.77	1,628	1,731	12,499	27.08	462
2020	3,879.66	203	216	3,664	27.15	135
	5,343,061.41	2,862,517	3,043,419	2,299,642		93,268

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

1993	8,491,079.67	4,525,745	4,811,759	3,679,321	24.97	147,350
1994	18,958.58	9,906	10,532	8,427	25.13	335

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CEASETOWN WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2053						
NET SALVAGE PERCENT.. 0						
1995	16,043.96	8,205	8,724	7,320	25.32	289
1997	45,655.10	22,371	23,785	21,870	25.50	858
1998	3,202.38	1,528	1,625	1,578	25.76	61
2001	5,100.00	2,248	2,390	2,710	26.01	104
2002	3,150.51	1,345	1,430	1,721	26.16	66
2004	17,119.10	6,831	7,263	9,856	26.36	374
2005	299,398.81	115,089	122,362	177,037	26.42	6,701
2006	93,193.36	34,379	36,552	56,642	26.52	2,136
2007	11,733.64	4,135	4,396	7,337	26.65	275
2008	28,894.84	9,674	10,285	18,609	26.82	694
2009	10,169.23	3,229	3,433	6,736	26.87	251
2010	16,080.19	4,808	5,112	10,968	26.96	407
2011	77,289.61	21,587	22,951	54,338	27.09	2,006
2012	123,725.49	32,094	34,122	89,603	27.13	3,303
2013	2,077.72	493	524	1,554	27.34	57
2014	40,488.30	8,713	9,264	31,225	27.34	1,142
2020	10,209.09	521	554	9,655	27.91	346
	9,313,569.58	4,812,901	5,117,062	4,196,508		166,755

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

1993	9,042,484.16	4,819,644	5,124,231	3,918,254	24.97	156,918
1994	557,586.68	291,339	309,751	247,836	25.13	9,862
1995	50,819.95	25,989	27,631	23,189	25.32	916
1998	1,099.27	524	557	542	25.76	21
2002	1,956.80	836	889	1,068	26.16	41
2003	5,173.10	2,144	2,279	2,894	26.14	111
2005	2,174.91	836	889	1,286	26.42	49
2006	52,855.60	19,498	20,730	32,125	26.52	1,211
2007	1,179.60	416	442	737	26.65	28
2008	34,000.57	11,383	12,102	21,898	26.82	816
2009	5,827.62	1,850	1,967	3,861	26.87	144
2010	15,084.17	4,510	4,795	10,289	26.96	382
2011	95,761.95	26,746	28,436	67,326	27.09	2,485
2013	64,674.64	15,341	16,311	48,364	27.34	1,769

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WATRES WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2053						
NET SALVAGE PERCENT.. 0						
2014	165,655.45	35,649	37,902	127,754	27.34	4,673
2015	9,260.45	1,770	1,882	7,379	27.51	268
2016	8,689.72	1,443	1,534	7,156	27.61	259
2018	716,495.57	80,248	85,319	631,176	27.75	22,745
2019	11,862.12	979	1,041	10,821	27.80	389
2020	3,420.65	174	185	3,236	27.91	116
2021	4,578.80	81	86	4,493	27.91	161
	10,850,641.78	5,341,400	5,678,960	5,171,682		203,364

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

1992	4,476.99	2,338	2,486	1,991	26.99	74
1994	3,778.23	1,901	2,021	1,757	27.15	65
1997	5,424,509.05	2,551,689	2,712,948	2,711,561	27.58	98,316
1998	7,937.78	3,637	3,867	4,071	27.78	147
2000	74,588.87	32,394	34,441	40,148	28.00	1,434
2001	2,023,509.89	850,279	904,014	1,119,496	28.28	39,586
2002	58,091.88	23,678	25,174	32,918	28.34	1,162
2003	86,104.25	33,925	36,069	50,035	28.45	1,759
2004	98,144.99	37,275	39,631	58,514	28.58	2,047
2005	140.00	51	54	86	28.75	3
2006	1,204,036.32	419,968	446,509	757,528	28.94	26,176
2007	45,348.29	15,124	16,080	29,268	28.98	1,010
2009	102,333.83	30,577	32,509	69,824	29.34	2,380
2010	13,901.29	3,901	4,148	9,754	29.48	331
2011	28,104.08	7,377	7,843	20,261	29.50	687
2012	365,613.30	88,552	94,148	271,465	29.72	9,134
2013	21,001.51	4,658	4,952	16,049	29.82	538
2014	69.14	14	15	54	29.96	2
2015	67,794.34	12,074	12,837	54,957	30.00	1,832
2016	1,019,886.77	157,063	166,989	852,898	30.21	28,232
2017	61,609.01	7,985	8,490	53,119	30.22	1,758
2018	83,707.68	8,639	9,185	74,523	30.40	2,451

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORRISTOWN						
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2057						
NET SALVAGE PERCENT.. 0						
2019	1,119.07	85	90	1,029	30.50	34
2020	97,321.02	4,555	4,843	92,478	30.55	3,027
2021	3,765,196.60	60,620	64,451	3,700,746	30.56	121,098
	14,658,324.18	4,358,359	4,633,794	10,024,530		343,283

HUNTSVILLE						
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2059						
NET SALVAGE PERCENT.. 0						
1999	5,140,610.11	2,243,876	2,385,682	2,754,929	29.05	94,834
2001	8,125.96	3,348	3,560	4,566	29.25	156
2005	48,155.64	17,163	18,248	29,908	29.80	1,004
2006	30,782.70	10,497	11,160	19,622	29.95	655
2007	7,211.16	2,342	2,490	4,721	30.14	157
2008	64,791.73	19,943	21,203	43,588	30.36	1,436
2009	25,684.93	7,479	7,952	17,733	30.42	583
2010	2,533.46	693	737	1,797	30.52	59
2011	38,290.79	9,772	10,390	27,901	30.65	910
2012	15,722.39	3,704	3,938	11,784	30.82	382
2013	3,295.43	709	754	2,542	31.03	82
2015	11,172.48	1,924	2,046	9,127	31.24	292
2016	9,027.44	1,345	1,430	7,597	31.40	242
	5,405,404.22	2,322,795	2,469,588	2,935,816		100,792

NEW CASTLE WATER TREATMENT PLANT - NEW						
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2060						
NET SALVAGE PERCENT.. 0						
2000	2,137,777.96	900,860	957,792	1,179,986	29.52	39,972
2001	3,501,677.38	1,428,684	1,518,972	1,982,705	29.75	66,646
2003	1,504.36	573	609	895	30.04	30
2004	166,573.01	61,216	65,085	101,488	30.12	3,369
2005	19,156.16	6,731	7,156	12,000	30.45	394
2006	285,061.14	95,895	101,955	183,106	30.58	5,988
2007	45,674.49	14,634	15,559	30,116	30.75	979

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEW CASTLE WATER TREATMENT PLANT - NEW INTERIM SURVIVOR CURVE.. IOWA 70-S0.5 PROBABLE RETIREMENT YEAR.. 6-2060 NET SALVAGE PERCENT.. 0						
2008	220,753.83	67,352	71,608	149,145	30.75	4,850
2014	30,652.75	5,861	6,231	24,421	31.72	770
2015	149,409.41	25,340	26,941	122,468	31.82	3,849
2018	28,869.57	2,829	3,008	25,862	32.21	803
2019	22,547.59	1,623	1,726	20,822	32.22	646
	6,609,657.65	2,611,598	2,776,643	3,833,015		128,296

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

1976	3,033,956.67	2,043,066	2,172,181	861,775	22.07	39,047
1985	5,833.47	3,577	3,803	2,030	23.02	88
1991	23,116.00	12,973	13,793	9,323	23.85	391
1996	6,671.00	3,420	3,636	3,035	24.25	125
2000	142,779.16	66,307	70,497	72,282	24.80	2,915
2002	373,803.03	164,025	174,391	199,412	24.94	7,996
2006	428,360.75	162,691	172,973	255,388	25.31	10,090
2007	15,986.12	5,819	6,187	9,799	25.34	387
2011	13,009,059.10	3,770,025	4,008,279	9,000,780	25.73	349,817
2013	228,674.96	56,368	59,930	168,745	25.98	6,495
2014	32,558.55	7,277	7,737	24,822	26.06	952
2018	3,850.44	451	480	3,371	26.35	128
2019	4,599.43	398	423	4,176	26.40	158
2020	24,494.60	1,315	1,398	23,096	26.43	874
	17,333,743.28	6,297,712	6,695,708	10,638,035		419,463

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

1951	429.84	336	357	73	19.59	4
1960	45.00	33	35	10	21.14	
1970	349.00	241	256	93	23.13	4
1975	41,890.00	27,857	29,617	12,273	23.43	524

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NAZARETH (BLUE MOUNTAIN) PLANT						
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. 0						
1976	12,586.04	8,246	8,767	3,819	23.94	160
1977	48,491.99	31,505	33,496	14,996	23.99	625
1978	89.00	57	61	28	24.07	1
1979	1,797.00	1,146	1,218	579	24.17	24
1980	9,400.42	5,930	6,305	3,096	24.29	127
1983	3,194.00	1,943	2,066	1,128	24.79	46
1985	30.00	18	19	11	25.23	
1988	9,287.67	5,289	5,623	3,664	25.32	145
1989	2,360.00	1,319	1,402	958	25.64	37
1991	4,553.00	2,458	2,613	1,940	26.00	75
1992	72,215.50	38,346	40,769	31,446	26.06	1,207
1995	4,258,824.56	2,132,819	2,267,607	1,991,218	26.41	75,396
1996	7,506.00	3,675	3,907	3,599	26.58	135
1997	7,826.00	3,758	3,995	3,831	26.52	144
1998	541.00	253	269	272	26.75	10
2007	2,222.54	761	809	1,413	27.87	51
2008	360,111.32	117,180	124,585	235,526	27.99	8,415
2009	6,280.49	1,931	2,053	4,227	28.15	150
2011	12,316.24	3,323	3,533	8,783	28.41	309
2013	17,236.87	3,956	4,206	13,031	28.54	457
2021	2,341,064.49	39,330	41,816	2,299,249	29.26	78,580
	7,220,647.97	2,431,710	2,585,387	4,635,261		166,626

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

2003	10,342,319.64	3,826,658	4,068,491	6,273,829	31.50	199,169
2004	1,073,637.95	383,289	407,512	666,126	31.52	21,133
2005	51,929.31	17,739	18,860	33,069	31.81	1,040
2008	4,901.24	1,442	1,533	3,368	32.37	104
2009	3,997.32	1,109	1,179	2,818	32.55	87
2010	15,074.97	3,935	4,184	10,891	32.56	334
2012	25,964.22	5,821	6,189	19,775	32.87	602
2013	22,045.21	4,497	4,781	17,264	33.17	520

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CLARION WATER TREATMENT						
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2063						
NET SALVAGE PERCENT.. 0						
2015	4,722.08	771	820	3,902	33.34	117
2017	63,675.57	7,507	7,981	55,694	33.67	1,654
2018	7,287.53	684	727	6,560	33.81	194
	11,615,555.04	4,253,452	4,522,257	7,093,298		224,954

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

1969	805.94	542	576	230	25.62	9
1983	39,657.10	22,747	24,185	15,473	28.62	541
1987	6,134.90	3,302	3,511	2,624	29.60	89
1991	13,030.67	6,518	6,930	6,101	30.48	200
1997	3,934.06	1,716	1,824	2,110	31.68	67
2001	130,034.30	50,375	53,559	76,476	32.41	2,360
2006	13,462,876.01	4,278,502	4,548,890	8,913,986	33.28	267,848
2007	3,389,546.02	1,022,287	1,086,892	2,302,654	33.58	68,572
2008	20,115.84	5,757	6,121	13,995	33.67	416
2009	21,160.91	5,713	6,074	15,087	33.80	446
2011	68,339.41	16,073	17,089	51,251	34.14	1,501
2013	109,213.87	21,537	22,898	86,316	34.60	2,495
2014	156,113.00	27,757	29,511	126,602	34.69	3,650
2015	8,725.59	1,373	1,460	7,266	34.82	209
2016	67,448.35	9,159	9,738	57,711	34.99	1,649
2017	186,670.82	21,168	22,506	164,165	35.18	4,666
2018	201,042.48	18,094	19,237	181,805	35.41	5,134
2019	35,185.25	2,315	2,461	32,724	35.52	921
2021	2,721,391.40	37,555	39,928	2,681,463	35.60	75,322
	20,641,425.92	5,552,490	5,903,390	14,738,036		436,095

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BECK'S RUN PUMP STATION						
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2072						
NET SALVAGE PERCENT.. 0						
2012	26,304,729.23	5,397,730	5,738,850	20,565,879	36.80	558,855
	26,304,729.23	5,397,730	5,738,850	20,565,879		558,855
ELLWOOD TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2078						
NET SALVAGE PERCENT.. 0						
1991	15,090.60	7,180	7,634	7,457	33.60	222
2003	1,684.82	567	603	1,082	36.45	30
2018	23,586,610.01	1,891,646	2,011,192	21,575,418	40.17	537,103
2019	991,572.65	57,710	61,357	930,216	40.42	23,014
	24,594,958.08	1,957,103	2,080,786	22,514,172		560,369
MONTROSE TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2078						
NET SALVAGE PERCENT.. 0						
2018	2,315,435.08	185,698	197,434	2,118,001	40.17	52,726
2019	12,313.10	717	762	11,551	40.42	286
2020	38,563.16	1,377	1,464	37,099	40.52	916
	2,366,311.34	187,792	199,660	2,166,651		53,928
SILVER SPRINGS FILTER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2061						
NET SALVAGE PERCENT.. 0						
2021	7,669,280.13	115,039	122,309	7,546,971	32.94	229,113
	7,669,280.13	115,039	122,309	7,546,971		229,113

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
YARDLEY - MILL ROAD TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2057						
NET SALVAGE PERCENT.. 0						
2021	7,119,036.47	114,616	121,859	6,997,177	30.56	228,965
	7,119,036.47	114,616	121,859	6,997,177		228,965
STEELTON WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2043						
NET SALVAGE PERCENT.. 0						
1973	6,538,999.10	4,820,550	5,125,194	1,413,805	17.29	81,770
2010	4,886,185.28	1,798,116	1,911,751	2,974,434	19.75	150,604
2014	8,099.14	2,211	2,351	5,748	19.97	288
2017	2,013,406.89	367,849	391,096	1,622,311	20.13	80,592
2019	2,025.12	223	237	1,788	20.18	89
2020	13,665.38	943	1,003	12,663	20.24	626
	13,462,380.91	6,989,892	7,431,632	6,030,749		313,969
OTHER PURIFICATION STRUCTURES						
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. 0						
1889	12,035.03	12,035	12,035			
1900	2,918.44	2,918	2,918			
1901	56.00	56	56			
1902	13,350.00	13,350	13,350			
1903	1,923.01	1,923	1,923			
1906	4,949.95	4,950	4,950			
1908	527.18	527	527			
1909	402.93	403	403			
1912	225.80	226	226			
1914	812.51	813	813			
1915	41.89	42	42			
1917	1,598.79	1,599	1,599			
1918	824.24	824	824			
1923	6,145.42	6,113	6,145			
1924	2,693.29	2,678	2,693			
1928	1,064.43	1,045	1,064			
1929	3,192.25	3,130	3,192			

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER PURIFICATION STRUCTURES						
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. 0						
1930	31.26	31	31			
1931	1,166.36	1,130	1,166			
1934	244.88	236	245			
1935	341.69	328	342			
1937	627.00	599	627			
1940	50.89	48	51			
1941	13.00	12	13			
1943	134.03	125	133	1	5.53	
1944	251.37	234	249	3	5.83	1
1946	1.00	1	1			
1947	0.28		0			
1948	4.01	4	4			
1949	1,164.45	1,064	1,132	33	6.87	5
1951	5,119.84	4,620	4,913	207	7.62	27
1952	442.51	397	422	20	8.02	2
1953	1,371.29	1,221	1,298	73	8.42	9
1954	706.13	629	669	37	8.26	4
1955	366.44	324	345	22	8.69	3
1956	47.17	41	44	4	9.13	
1957	259.31	226	240	19	9.57	2
1958	674.84	583	620	55	10.03	5
1959	61.56	53	56	5	9.96	1
1960	120.38	103	110	11	10.45	1
1961	36.31	31	33	3	10.93	
1962	2,165.68	1,817	1,932	233	11.42	20
1963	625.74	520	553	73	11.92	6
1964	183.99	151	161	23	12.43	2
1965	714.70	581	618	97	12.94	7
1966	2,588.37	2,083	2,215	373	13.46	28
1967	31.14	25	27	5	13.52	
1968	19.47	15	16	4	14.07	
1969	81,327.89	63,615	67,651	13,676	14.62	935
1970	152.63	118	125	27	15.17	2
1971	4,518.89	3,446	3,665	854	15.72	54
1972	1,174,226.83	883,488	939,547	234,680	16.29	14,406
1973	11,522.19	8,549	9,091	2,431	16.86	144
1974	7,994.75	5,848	6,219	1,776	17.44	102
1975	246,684.73	177,810	189,092	57,592	18.01	3,198
1976	39,102.30	27,755	29,516	9,586	18.60	515
1977	1,299.05	908	966	333	19.20	17

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER PURIFICATION STRUCTURES						
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. 0						
1978	10,580.56	7,272	7,733	2,847	19.79	144
1979	4,232.69	2,860	3,041	1,191	20.39	58
1980	409.67	272	289	120	21.00	6
1981	32,461.89	21,165	22,508	9,954	21.61	461
1982	462,978.76	296,260	315,058	147,921	22.23	6,654
1983	114,294.27	71,731	76,282	38,012	22.85	1,664
1984	31,966.35	19,659	20,906	11,060	23.48	471
1985	722,546.86	435,118	462,727	259,820	24.11	10,776
1986	24,320.79	14,332	15,241	9,079	24.74	367
1987	169,579.02	97,118	103,280	66,299	25.74	2,576
1988	1,275,389.36	713,453	758,723	516,666	26.38	19,586
1989	2,704,397.95	1,476,601	1,570,294	1,134,104	27.02	41,973
1990	944,350.11	502,772	534,674	409,676	27.67	14,806
1991	1,145,076.19	593,722	631,395	513,681	28.32	18,138
1992	61,315.54	30,928	32,890	28,425	28.98	981
1993	34,286.36	16,807	17,873	16,413	29.64	554
1994	1,151,201.45	547,742	582,497	568,704	30.30	18,769
1995	1,378,348.26	631,835	671,926	706,422	31.31	22,562
1996	455,864.77	202,267	215,101	240,764	31.97	7,531
1997	1,766,443.97	757,451	805,513	960,931	32.64	29,440
1998	688,164.87	284,625	302,685	385,480	33.32	11,569
1999	2,075,910.51	826,628	879,079	1,196,831	34.00	35,201
2000	112,198.31	42,703	45,413	66,786	34.99	1,909
2001	1,578,879.26	576,133	612,690	966,190	35.68	27,079
2002	365,289.07	127,486	135,575	229,714	36.37	6,316
2003	434,466.19	144,677	153,857	280,609	37.06	7,572
2004	116,407.73	36,668	38,995	77,413	38.06	2,034
2005	108,993.74	32,546	34,611	74,383	38.75	1,920
2006	64,964.77	18,327	19,490	45,475	39.45	1,153
2007	535,054.02	142,003	151,013	384,041	40.14	9,568
2008	353,640.48	87,349	92,891	260,749	41.15	6,337
2009	762,341.29	175,338	186,464	575,878	41.85	13,761
2010	706,583.84	150,361	159,902	546,682	42.55	12,848
2011	2,075,366.68	403,036	428,609	1,646,757	43.56	37,804
2012	2,837,701.14	501,422	533,238	2,304,463	44.26	52,066
2013	1,579,822.68	251,192	267,131	1,312,692	44.97	29,190
2014	3,950,403.19	557,007	592,350	3,358,053	45.69	73,496
2015	588,815.22	71,953	76,519	512,297	46.69	10,972
2016	1,524,490.04	158,547	168,607	1,355,883	47.41	28,599
2017	2,259,211.93	193,163	205,420	2,053,792	48.13	42,672

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER PURIFICATION STRUCTURES						
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. 0						
2018	2,240,785.11	149,684	159,182	2,081,603	48.86	42,603
2019	1,939,305.82	93,087	98,994	1,840,312	49.58	37,118
2020	3,424,113.30	99,642	105,964	3,318,149	50.05	66,297
2021	2,601,316.46	25,493	27,111	2,574,206	50.26	51,218
9999	169,605.01-	46,245-	49,168-	120,437-		2,978-
	46,883,820.97	12,783,591	13,591,474	33,292,347		823,337
	309,494,324.18	96,796,047	102,913,260	206,581,063		6,759,305
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						30.6 2.18

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.36 WASTE HANDLING AND TREATMENT STRUCTURES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAYS MINE TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. 0						
1991	10,816,831.82	6,928,181	5,893,165	4,923,667	17.12	287,597
1998	68,969.00	38,899	33,088	35,881	18.17	1,975
2000	122,317.58	66,003	56,143	66,175	18.34	3,608
2001	25,833.98	13,609	11,576	14,258	18.41	774
2003	4,063.71	2,022	1,720	2,344	18.68	125
2007	41,023.43	17,788	15,131	25,893	18.94	1,367
2010	77,041.66	28,883	24,568	52,474	19.17	2,737
2012	197,523.29	65,301	55,546	141,978	19.24	7,379
2013	129,535.29	39,638	33,716	95,819	19.28	4,970
2014	18,080.06	5,059	4,303	13,777	19.31	713
2016	167,667.01	37,071	31,533	136,134	19.38	7,024
	11,668,886.83	7,242,454	6,160,488	5,508,399		318,269
YARDLEY - MILL ROAD TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2057						
NET SALVAGE PERCENT.. 0						
2021	12,813,899.56	181,957	154,774	12,659,126	34.71	364,711
	12,813,899.56	181,957	154,774	12,659,126		364,711
	24,482,786.39	7,424,411	6,315,262	18,167,525		682,980
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						26.6 2.79

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.38 WASTE HANDLING AND TREATMENT STRUCTURES PAINTING

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1991	38,331.32	38,331	38,331			
2015	27,627.10	17,958	19,607	8,020	3.50	2,291
2021	1,333,150.39	66,658	72,779	1,260,371	9.50	132,671
	1,399,108.81	122,947	130,717	1,268,392		134,962
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.4 9.65

PENNSYLVANIA-AMERICAN WATER COMPANY
 WATER OPERATIONS

ACCOUNT 304.39 PURIFICATION BUILDINGS - TANK PAINTING

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1997	26,564.05	26,564	26,564			
1999	12,732.18	12,732	12,732			
2000	10,588.12	10,588	10,588			
2002	28,101.61	28,102	28,102			
2015	41,376.99	26,895	33,523	7,854	3.50	2,244
	119,362.95	104,881	111,509	7,854		2,244
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.5 1.88

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.61 OFFICE BUILDINGS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEW CASTLE OFFICE						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. 0						
1986	1,193,234.40	957,332	849,652	343,583	8.75	39,267
1987	17,605.59	14,032	12,454	5,152	8.79	586
1988	64,279.96	50,820	45,104	19,176	8.87	2,162
1989	21,520.60	16,926	15,022	6,498	8.82	737
1990	47,919.69	37,435	33,224	14,695	8.82	1,666
1991	3,439.19	2,664	2,364	1,075	8.87	121
1992	3,258.04	2,499	2,218	1,040	8.96	116
1996	15,197.42	11,238	9,974	5,223	8.98	582
1998	1,013.00	731	649	364	9.07	40
2005	152,175.13	97,925	86,910	65,265	9.14	7,141
2006	239,811.48	150,913	133,938	105,873	9.13	11,596
2008	59,275.49	35,370	31,392	27,884	9.12	3,057
2009	4,369.19	2,523	2,239	2,130	9.15	233
2011	8,577.97	4,584	4,068	4,510	9.15	493
2012	18,670.27	9,507	8,438	10,233	9.16	1,117
2013	103,178.46	49,639	44,056	59,123	9.17	6,447
2014	68,172.08	30,677	27,226	40,946	9.17	4,465
2015	29,091.75	12,085	10,726	18,366	9.15	2,007
2016	107,280.37	40,295	35,763	71,518	9.14	7,825
2017	95,983.57	31,655	28,094	67,889	9.14	7,428
2018	19,655.38	5,448	4,835	14,820	9.13	1,623
2019	680.62	147	130	550	9.09	61
	2,274,389.65	1,564,445	1,388,477	885,913		98,770

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

1987	1,315,832.88	1,030,560	914,643	401,190	9.55	42,009
1988	2,021.01	1,571	1,394	627	9.60	65
1989	304,487.32	234,516	208,138	96,350	9.70	9,933
1992	15,076.98	11,341	10,065	5,012	9.72	516
1994	2,429.06	1,790	1,589	840	9.81	86
1995	69,619.62	50,739	45,032	24,588	9.86	2,494
1996	8,235.02	5,942	5,274	2,961	9.84	301
1997	109,992.96	78,425	69,604	40,389	9.86	4,096
2001	50,080.02	33,674	29,886	20,194	9.99	2,021

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.61 OFFICE BUILDINGS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WASHINGTON CUSTOMER SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. 0						
2002	4,780.74	3,160	2,805	1,976	10.00	198
2003	72,512.60	47,090	41,793	30,719	9.99	3,075
2010	19,835.46	10,584	9,394	10,442	10.05	1,039
2011	62,740.65	32,017	28,416	34,325	10.08	3,405
2013	82,727.62	37,906	33,642	49,085	10.05	4,884
2014	14,536.76	6,204	5,506	9,031	10.07	897
	2,134,908.70	1,585,519	1,407,181	727,728		75,019

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

1989	347,788.60	197,822	175,571	172,218	24.64	6,989
1990	5,101.58	2,845	2,525	2,577	24.99	103
1991	650.26	355	315	335	25.36	13
1996	1,799.05	872	774	1,025	27.13	38
2001	12,812.78	5,358	4,755	8,057	28.52	283
2002	5,478.58	2,211	1,962	3,516	28.81	122
2003	1,018.77	396	351	667	29.12	23
2006	28,442.30	9,744	8,648	19,794	29.75	665
2007	23,101.69	7,536	6,688	16,413	29.95	548
2008	47,924.90	14,818	13,151	34,774	30.17	1,153
2010	10,983.00	3,018	2,679	8,304	30.34	274
2011	43,527.16	11,152	9,898	33,630	30.48	1,103
2012	124,750.18	29,628	26,295	98,455	30.50	3,228
2013	174,227.60	37,912	33,648	140,580	30.56	4,600
2018	23,172,641.48	2,423,858	2,151,223	21,021,418	29.95	701,884
2019	1,661,686.84	130,442	115,770	1,545,917	29.35	52,672
	25,661,934.77	2,877,967	2,554,254	23,107,681		773,698

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

1924	845.00	845	845
1926	215.00	215	215

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.61 OFFICE BUILDINGS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER OFFICE BUILDINGS						
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
1958	13.02	12	11	2	4.99	
1960	48.73	45	40	9	5.61	2
1961	21.19	19	17	4	5.72	1
1963	33,045.39	29,771	26,421	6,624	6.44	1,029
1964	1,079.50	968	859	220	6.60	33
1965	11,957.68	10,675	9,474	2,484	6.79	366
1966	1,125.43	993	881	244	7.40	33
1967	48,178.36	42,272	37,516	10,662	7.61	1,401
1968	57,455.89	50,102	44,465	12,991	7.85	1,655
1969	1,273.22	1,096	973	301	8.48	35
1970	11,121.74	9,508	8,438	2,683	8.74	307
1971	9,019.90	7,652	6,791	2,229	9.02	247
1972	61,461.67	51,419	45,634	15,828	9.67	1,637
1973	1,636.52	1,357	1,204	432	9.98	43
1975	6,526.85	5,281	4,687	1,840	10.97	168
1976	45,687.00	36,586	32,470	13,217	11.32	1,168
1977	13,240.50	10,428	9,255	3,986	12.00	332
1979	28,098.53	21,495	19,077	9,022	13.06	691
1980	1.10	1	1			
1981	45,810.00	33,954	30,134	15,676	14.14	1,109
1982	361,045.49	263,852	234,166	126,880	14.55	8,720
1983	32,369.00	23,179	20,571	11,798	15.26	773
1984	902.06	636	564	338	15.69	22
1985	72,985.69	50,346	44,682	28,304	16.41	1,725
1986	351,447.26	238,281	211,472	139,975	16.86	8,302
1987	596,055.80	394,827	350,405	245,651	17.58	13,973
1988	612,729.15	396,191	351,615	261,114	18.31	14,261
1989	449,868.60	285,127	253,047	196,821	18.78	10,480
1990	143,314.05	88,482	78,527	64,787	19.52	3,319
1991	33,727.65	20,264	17,984	15,744	20.26	777
1992	148,265.09	87,032	77,240	71,025	20.75	3,423
1993	12,902.30	7,354	6,527	6,376	21.50	297
1994	325,416.52	179,890	159,651	165,766	22.25	7,450
1995	58,927.46	31,703	28,136	30,791	22.76	1,353
1996	47,370.53	24,642	21,870	25,501	23.52	1,084
1997	35,194.64	17,675	15,686	19,508	24.28	803
1998	15,964.58	7,728	6,859	9,106	25.04	364
1999	61,011.45	28,553	25,340	35,671	25.58	1,394
2000	754,379.80	339,018	300,875	453,505	26.34	17,217
2001	49,302.15	21,225	18,837	30,465	27.12	1,123

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.61 OFFICE BUILDINGS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER OFFICE BUILDINGS						
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
2002	6,125.14	2,520	2,236	3,889	27.90	139
2003	84,890.14	33,294	29,548	55,342	28.67	1,930
2004	37,729.39	14,066	12,483	25,246	29.45	857
2005	346,446.58	122,330	108,567	237,880	30.23	7,869
2006	226,824.45	75,578	67,075	159,750	31.01	5,152
2007	95,164.77	29,806	26,453	68,712	31.80	2,161
2008	247,019.59	72,698	64,519	182,501	32.37	5,638
2009	101,931.15	27,909	24,769	77,162	33.16	2,327
2010	61,124.75	15,465	13,725	47,400	33.95	1,396
2011	121,514.52	28,191	25,019	96,495	34.75	2,777
2012	183,845.36	38,773	34,411	149,435	35.55	4,204
2013	88,318.55	16,745	14,861	73,458	36.34	2,021
2014	402,537.52	67,626	60,017	342,520	37.14	9,222
2015	12,615.97	1,844	1,637	10,979	37.95	289
2016	1,288,571.53	160,169	142,148	1,146,423	38.75	29,585
2017	539,445.55	55,131	48,928	490,517	39.55	12,402
2018	2,127,687.96	169,789	150,686	1,977,002	40.36	48,984
2019	2,043,505.85	117,502	104,282	1,939,224	40.98	47,321
2020	637,182.61	22,174	19,679	617,503	41.60	14,844
2021	564,040.60	6,656	5,907	558,133	41.87	13,330
9999	60,000.00-	17,004-	15,091-	44,909-		1,394-
	13,697,563.47	3,881,961	3,445,320	10,252,243		318,171
	43,768,796.59	9,909,892	8,795,232	34,973,565		1,265,658
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.6 2.89

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
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UNIONTOWN OPERATIONS CENTER
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5
PROBABLE RETIREMENT YEAR.. 6-2066
NET SALVAGE PERCENT.. 0

2021	3,787,629.81	58,329	80,358	3,707,272	31.86	116,361
	3,787,629.81	58,329	80,358	3,707,272		116,361

NORRISTOWN OPERATIONS CENTER
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5
PROBABLE RETIREMENT YEAR.. 6-2032
NET SALVAGE PERCENT.. 0

1987	747,847.92	585,714	747,848			
1988	14,460.80	11,288	14,461			
1990	21,055.84	16,184	21,056			
1991	515.82	393	516			
2000	8,240.40	5,651	8,240			
2001	106,652.86	72,151	106,653			
2011	2,125.81	1,085	1,851	275	10.08	27
2014	364,619.49	155,036	264,454	100,165	10.14	9,878
2015	19,376.64	7,569	12,911	6,466	10.14	638
2018	224.06	57	97	127	10.20	12
	1,285,119.64	855,128	1,178,087	107,033		10,555

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

1958	1,356.00	1,102	1,356			
1965	653,341.28	505,686	653,341			
1967	45,486.00	34,460	45,486			
1969	4,300.00	3,206	4,300			
1970	2,902.00	2,152	2,902			
1972	1,319.97	960	1,320			
1973	9,153.18	6,614	9,153			
1975	40.52	29	40			
1977	1,690.34	1,173	1,630	60	19.60	3
1979	3,808.27	2,574	3,577	231	20.39	11
1981	0.16		0			
1985	8,909.55	5,593	7,773	1,137	21.64	53

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BETHEL PARK						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2058						
NET SALVAGE PERCENT.. 0						
1986	56,270.95	34,759	48,305	7,966	21.97	363
1987	51,879.47	31,678	44,023	7,856	22.00	357
1988	1,675.90	1,005	1,397	279	22.37	12
1989	365,534.82	216,214	300,475	65,060	22.45	2,898
1991	4,610.90	2,630	3,655	956	22.97	42
1992	10,300.00	5,773	8,023	2,277	23.13	98
1993	2,884.28	1,586	2,204	680	23.32	29
1995	1,257.55	663	921	336	23.75	14
1996	53,669.41	27,645	38,419	15,251	24.00	635
1997	47,281.24	23,745	32,999	14,283	24.28	588
1998	41,194.00	20,234	28,119	13,075	24.34	537
2000	47,532.86	22,074	30,676	16,856	24.80	680
2002	3,229.97	1,404	1,951	1,279	25.35	50
2006	123,630.77	45,991	63,914	59,717	26.17	2,282
2007	61,197.63	21,737	30,208	30,989	26.32	1,177
2008	530,439.54	179,023	248,790	281,649	26.50	10,628
2009	415,793.46	132,555	184,213	231,580	26.71	8,670
2010	105,796.74	31,633	43,961	61,836	26.96	2,294
2011	61,653.29	17,220	23,931	37,722	27.09	1,392
2012	393,497.73	101,680	141,306	252,192	27.26	9,251
2013	32,181.42	7,604	10,567	21,614	27.47	787
2014	27,215.99	5,797	8,056	19,160	27.71	691
2018	20,032,537.04	2,201,576	3,059,554	16,972,983	28.35	598,694
2019	6,912,393.38	556,448	773,302	6,139,092	28.56	214,954
2021	5,255,848.12	89,875	124,900	5,130,948	28.74	178,530
	35,371,813.73	4,344,098	5,984,749	29,387,065		1,035,720

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

1997	6,386.52	3,145	4,333	2,054	25.25	81
2012	1,538,069.70	381,441	525,501	1,012,569	28.81	35,146

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
STAFFORD AVENUE DISTRIBUTION CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2062						
NET SALVAGE PERCENT.. 0						
2014	16,746,243.22	3,416,234	4,706,455	12,039,788	29.26	411,476
2015	12,394.22	2,240	3,086	9,308	29.47	316
2019	22,838.07	1,747	2,407	20,431	30.18	677
	18,325,931.73	3,804,807	5,241,782	13,084,150		447,696

OTHER STRUCTURES

SURVIVOR CURVE.. IOWA 45-R3

NET SALVAGE PERCENT.. 0

1894	1,470.00	1,470	1,470
1906	2,277.20	2,277	2,277
1908	11,029.40	11,029	11,029
1909	13,507.39	13,507	13,507
1912	4,321.23	4,321	4,321
1922	38.02	38	38
1924	0.63	1	1
1926	14,835.75	14,836	14,836
1927	283.00	283	283
1928	2,177.00	2,177	2,177
1929	13,095.47	13,095	13,095
1935	1,480.00	1,480	1,480
1937	295.00	295	295
1940	190.00	190	190
1942	29,740.95	29,741	29,741
1943	0.07	0	0
1945	648.58	649	649
1947	0.21	0	0
1948	1,078.00	1,070	1,078
1949	260.00	258	260
1950	2,640.76	2,606	2,641
1951	871.00	854	871
1954	10,690.00	10,391	10,690
1955	141.54	136	142
1956	11,091.61	10,679	11,092
1957	2,349.38	2,258	2,349
1958	1,197.00	1,140	1,197
1959	728.45	692	728
1960	2,083.92	1,974	2,084

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
1961	2,337.30	2,206	2,337			
1962	827.00	777	827			
1963	2,401.75	2,248	2,402			
1964	3,175.28	2,940	3,175			
1965	574.98	530	575			
1966	1,616.79	1,481	1,617			
1967	423.05	385	423			
1968	2,498.10	2,272	2,498			
1969	2,634.23	2,379	2,634			
1970	7,477.75	6,701	7,478			
1971	4,218.53	3,749	4,219			
1972	7,178.47	6,325	7,178			
1973	4,075.51	3,558	4,076			
1974	1,878.67	1,624	1,879			
1976	24,763.20	20,957	24,763			
1977	1,348.58	1,128	1,349			
1978	231.44	191	231			
1980	2,836.34	2,284	2,836			
1981	1,534.25	1,218	1,534			
1982	6,296.00	4,924	6,296			
1983	6,864.02	5,285	6,864			
1984	53,317.72	40,388	53,318			
1985	143,530.84	106,873	143,531			
1986	56,535.00	41,344	56,535			
1987	9,028.21	6,448	9,028			
1988	707,422.64	495,337	695,094	12,329	14.34	860
1989	69,407.20	47,599	66,794	2,613	14.89	175
1990	985,204.90	661,072	927,665	57,540	15.45	3,724
1991	704,870.94	460,069	645,603	59,268	16.23	3,652
1992	326,380.72	207,970	291,839	34,542	16.80	2,056
1993	10,915.11	6,782	9,517	1,398	17.37	80
1994	68,231.30	41,089	57,659	10,572	18.16	582
1995	6,922.98	4,054	5,689	1,234	18.75	66
1996	89,822.17	50,848	71,354	18,468	19.55	945
1997	121,000.82	66,405	93,184	27,816	20.14	1,381
1998	33,378.98	17,728	24,877	8,502	20.75	410
1999	137,988.42	70,484	98,908	39,080	21.55	1,813
2000	73,672.68	36,276	50,905	22,768	22.17	1,027
2001	271,094.16	127,821	179,368	91,726	22.98	3,992
2002	9,450.88	4,276	6,000	3,450	23.60	146

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
2004	1,409.66	580	814	596	25.06	24
2005	49,491.56	19,272	27,044	22,448	25.87	868
2006	46,209.96	16,978	23,825	22,385	26.69	839
2007	60,518.81	20,976	29,435	31,084	27.34	1,137
2008	89,234.48	28,912	40,571	48,663	28.17	1,727
2009	24,128.89	7,268	10,199	13,930	29.00	480
2010	3,292.18	920	1,291	2,001	29.65	67
2011	211,366.00	54,152	75,990	135,376	30.48	4,441
2012	213,304.25	49,657	69,682	143,622	31.31	4,587
2013	45,748.36	9,566	13,424	32,325	32.15	1,005
2014	91,102.14	16,945	23,778	67,324	32.82	2,051
2015	639,133.30	103,412	145,115	494,018	33.66	14,677
2016	77,822.77	10,701	15,016	62,806	34.50	1,820
2017	32,855.96	3,726	5,229	27,627	35.18	785
2018	28,104.10	2,490	3,494	24,610	36.02	683
2019	147,891.51	9,435	13,240	134,652	36.71	3,668
2020	439,910.19	16,981	23,829	416,081	37.41	11,122
2021	1,852,197.93	24,264	34,049	1,818,149	37.67	48,265
9999	576.00-	218-	300-	276-		8-
	8,145,034.52	3,089,489	4,256,308	3,888,727		119,147
	66,915,529.43	12,151,851	16,741,284	50,174,247		1,729,479
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						29.0 2.58

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S0.5						
NET SALVAGE PERCENT.. 0						
1861	1,094.45	1,094	1,094			
1916	1.00	1	1			
1917	1,000.00	1,000	1,000			
1920	883.12	883	883			
1927	163.99	164	164			
1929	714.00	714	714			
1930	5,124.00	5,124	5,124			
1936	1,441.58	1,442	1,442			
1941	691.00	691	691			
1942	573.00	573	573			
1943	45.00	45	45			
1951	1.00	1	1			
1952	502.35	502	502			
1954	1,966.06	1,938	1,966			
1958	1,456.00	1,405	1,456			
1959	140.00	135	140			
1960	1,334.56	1,272	1,335			
1962	187.00	177	187			
1963	1,065.20	1,003	1,065			
1964	435.84	406	436			
1967	434.20	398	434			
1969	80.59	73	81			
1970	260.57	233	261			
1971	482.00	428	482			
1972	581.70	513	582			
1973	25.00	22	25			
1975	2,998.44	2,579	2,998			
1981	144.00	117	144			
1983	1,047.68	831	1,048			
1986	2,001.93	1,528	2,002			
1987	6,790.60	5,107	6,791			
1988	3,235.00	2,395	3,235			
1989	967.24	707	967			
1991	2,526.22	1,788	2,526			
1992	1,500.00	1,040	1,500			
1996	34,947.22	22,366	34,947			
1997	9,735.79	6,083	9,736			
1998	5,062.56	3,081	5,063			
2003	66,511.44	34,825	66,511			
2004	206,480.10	104,066	206,480			
2005	180,222.72	87,120	180,223			

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S0.5						
NET SALVAGE PERCENT.. 0						
2006	64,364.98	29,827	64,365			
2007	272,727.09	120,218	272,727			
2008	330,080.07	138,139	330,080			
2009	26,671.02	10,535	26,671			
2010	149,299.60	55,286	149,300			
2011	1,720.18	592	1,720			
2012	59,772.20	19,020	59,772			
2013	55,114.49	16,022	55,114			
2014	11,822.89	3,095	11,823			
2015	596,859.07	138,113	596,859			
2016	487,214.74	97,540	487,215			
2017	371,165.00	62,133	327,875	43,290	22.38	1,934
2018	771,524.70	102,613	541,486	230,039	22.82	10,081
2019	38.81	4	21	18	23.21	1
2020	9,366.40	560	2,955	6,411	23.56	272
2021	20,578.03	424	2,238	18,340	23.83	770
	3,773,173.42	1,087,991	3,475,076	298,097		13,058
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						22.8 0.35

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 305.00 COLLECTING AND IMPOUNDING RESERVOIRS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DAM NO. 3 (CITIZENS)						
INTERIM SURVIVOR CURVE.. IOWA 125-R2						
PROBABLE RETIREMENT YEAR.. 6-2042						
NET SALVAGE PERCENT.. 0						
1920	42,226.36	36,002	29,030	13,196	17.55	752
1937	48.00	39	31	17	18.60	1
1949	331.00	262	211	120	19.25	6
1961	2,483.15	1,878	1,514	969	19.50	50
1973	1,843.00	1,314	1,060	783	19.52	40
1974	259.00	183	148	111	19.61	6
1978	82,513.54	56,712	45,729	36,784	19.79	1,859
1992	1,385,786.88	825,790	665,868	719,919	20.00	35,996
	1,515,490.93	922,180	743,591	771,900		38,710

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

1957	3,545.00	2,081	1,678	1,867	45.38	41
1958	937,679.88	547,793	441,708	495,972	45.20	10,973
1962	1,170.00	661	533	637	45.77	14
1964	15,475.00	8,542	6,888	8,587	46.67	184
1965	5,506.28	3,017	2,433	3,074	46.60	66
1967	0.83			1	46.51	
1985	2,905.50	1,241	1,001	1,905	48.97	39
1990	18,419.48	7,136	5,754	12,665	49.80	254
1995	1,423,197.85	494,134	398,440	1,024,758	49.83	20,565
2021	88,667.29	940	758	87,909	46.45	1,893
	2,496,567.11	1,065,545	859,192	1,637,375		34,029

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

1918	97,835.35	70,882	57,155	40,680	39.36	1,034
1925	408.75	288	232	177	40.49	4
1930	2,267.00	1,556	1,255	1,012	41.84	24
1934	1,013.55	674	543	470	44.08	11
1956	775.09	437	352	423	50.78	8

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 305.00 COLLECTING AND IMPOUNDING RESERVOIRS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ONEIDA DAM AND RESERVOIR						
INTERIM SURVIVOR CURVE.. IOWA 125-R2						
PROBABLE RETIREMENT YEAR.. 6-2089						
NET SALVAGE PERCENT.. 0						
1978	134.64	59	48	87	55.50	2
1982	245.51	102	82	163	55.73	3
1985	16,193.21	6,383	5,147	11,046	56.09	197
1989	294,046.08	107,033	86,305	207,741	56.79	3,658
2013	8,655,614.25	1,103,591	889,870	7,765,745	58.17	133,501
	9,068,533.43	1,291,005	1,040,989	8,027,544		138,442

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

1904	361.68	285	230	132	31.76	4
1925	882.00	630	508	374	38.64	10
1928	103.00	72	58	45	39.84	1
1930	285.00	196	158	127	41.84	3
1933	93.00	63	51	42	41.38	1
1936	86.00	57	46	40	42.71	1
1956	941.01	542	437	504	48.14	10
1958	951.00	543	438	513	47.61	11
1983	14,744.19	6,244	5,035	9,709	52.41	185
1984	76,177.36	31,705	25,565	50,612	52.59	962
1987	14,359.75	5,698	4,595	9,765	52.45	186
1989	210,306.30	79,958	64,473	145,833	52.97	2,753
1994	5,117.89	1,731	1,396	3,722	53.80	69
2011	7,667,320.88	1,248,240	1,006,506	6,660,815	54.01	123,326
	7,991,729.06	1,375,964	1,109,495	6,882,234		127,522

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

1893	59,431.80	48,116	38,798	20,634	30.22	683
1942	171.57	108	87	84	47.09	2
1943	2,456.07	1,542	1,243	1,213	46.50	26
1983	12,768.00	5,211	4,202	8,566	55.84	153

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 305.00 COLLECTING AND IMPOUNDING RESERVOIRS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GRIFFIN						
INTERIM SURVIVOR CURVE.. IOWA 125-R2						
PROBABLE RETIREMENT YEAR.. 6-2089						
NET SALVAGE PERCENT.. 0						
1984	21,564.86	8,652	6,976	14,588	55.96	261
1985	4,179.31	1,647	1,328	2,851	56.09	51
1989	1,031,668.95	375,527	302,802	728,867	56.79	12,834
1990	13,974.55	4,975	4,012	9,963	56.99	175
1995	2,925.08	923	744	2,181	57.53	38
2001	15,236.40	3,968	3,200	12,037	58.24	207
	1,164,376.59	450,669	363,392	800,985		14,430

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

1901	281,262.27	220,285	177,625	103,638	33.35	3,108
1916	2,609.36	1,927	1,554	1,056	37.36	28
1935	239.93	158	127	113	45.08	3
1968	1,279.11	643	518	761	52.88	14
1970	3,211.00	1,571	1,267	1,944	53.77	36
1976	2,210.73	1,006	811	1,400	54.50	26
1977	57.10	26	21	36	54.51	1
1978	36,565.70	16,067	12,955	23,610	55.50	425
1982	276.75	115	93	184	55.73	3
1983	15,120.00	6,170	4,975	10,145	55.84	182
1984	35,225.92	14,133	11,396	23,830	55.96	426
1985	30,307.31	11,947	9,633	20,674	56.09	369
1986	30,933.62	11,971	9,653	21,281	56.24	378
1987	17,143.97	6,506	5,246	11,898	56.41	211
1989	1,665,697.07	606,314	488,895	1,176,802	56.79	20,722
1990	99,790.35	35,525	28,645	71,145	56.99	1,248
1991	7,810.44	2,716	2,190	5,620	57.22	98
1993	173,539.95	57,858	46,653	126,887	56.97	2,227
1994	518.27	168	135	383	57.25	7
1995	0.88			1	57.53	
2001	5,375.23	1,400	1,129	4,246	58.24	73
2018	9,168,862.63	529,960	427,328	8,741,535	57.10	153,092
2019	278,446.50	11,750	9,474	268,972	56.67	4,746
	11,856,484.09	1,538,216	1,240,325	10,616,159		187,423

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 305.00 COLLECTING AND IMPOUNDING RESERVOIRS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WILLIAMS BRIDGE						
INTERIM SURVIVOR CURVE.. IOWA 125-R2						
PROBABLE RETIREMENT YEAR.. 6-2085						
NET SALVAGE PERCENT.. 0						
1892	99,114.45	80,858	65,199	33,915	29.24	1,160
1902	20,137.13	15,882	12,806	7,331	32.02	229
1915	1,350.92	1,007	812	539	36.36	15
1916	3,362.29	2,483	2,002	1,360	37.36	36
1930	111.28	76	61	50	41.84	1
1942	202.61	129	104	99	45.50	2
1962	40,618.95	21,991	17,732	22,887	50.40	454
1974	16,787.48	7,974	6,430	10,358	52.50	197
1975	78.02	37	30	48	52.51	1
1985	1,916,629.50	776,618	626,218	1,290,411	53.59	24,079
1986	64,940.48	25,820	20,820	44,121	53.79	820
1988	23,272.56	8,888	7,167	16,106	54.22	297
1989	83,219.77	31,108	25,084	58,136	54.45	1,068
1990	5.17	2	2	4	54.71	
1993	1,867.84	639	515	1,353	54.83	25
2001	10,426.96	2,822	2,275	8,151	55.26	148
	2,282,125.41	976,334	787,257	1,494,868		28,532

HOLLISTER
FULLY ACCRUED

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

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

1910	236,315.37	179,174	138,279	98,037	35.56	2,757
1916	3,174.05	2,344	1,809	1,365	37.36	37

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 305.00 COLLECTING AND IMPOUNDING RESERVOIRS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CHRISTOPHER CHENERY (PIKES CREEK)						
INTERIM SURVIVOR CURVE.. IOWA 125-R2						
PROBABLE RETIREMENT YEAR.. 6-2091						
NET SALVAGE PERCENT.. 0						
1929	74,456.00	50,965	39,333	35,123	42.64	824
1930	93,721.44	63,459	48,975	44,747	43.64	1,025
1933	4,694.45	3,116	2,405	2,290	44.83	51
1935	258.54	170	131	127	45.08	3
1964	36,327.26	18,799	14,508	21,819	53.61	407
1983	2,366.25	956	738	1,628	56.74	29
1984	40,978.64	16,289	12,571	28,408	56.84	500
1986	40,605.19	15,568	12,015	28,590	57.09	501
1987	158.58	60	46	112	57.25	2
1988	5,675.53	2,091	1,614	4,062	57.41	71
1989	619.11	223	172	447	57.59	8
1991	1,085,419.97	374,036	288,665	796,755	58.00	13,737
1993	284,909.12	93,393	72,077	212,833	58.45	3,641
2001	8,126.08	2,082	1,607	6,519	59.50	110
	1,917,805.58	822,725	634,943	1,282,863		23,703

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

1904	5,092.51	4,069	3,140	1,952	29.56	66
1933	61.83	45	35	27	33.45	1
1951	79,182.32	52,474	40,497	38,685	35.88	1,078
1953	26,444.91	17,210	13,282	13,163	36.76	358
1954	114.24	74	57	57	36.67	2
1964	1,215,428.80	733,876	566,374	649,055	37.73	17,203
1965	1,783.96	1,068	824	960	37.84	25
1966	264.25	157	121	143	37.96	4
1967	3,530.07	2,078	1,604	1,926	38.09	51
1981	7,623.81	3,890	3,002	4,622	38.87	119
1982	45.13	23	18	27	38.62	1
1987	10,559.42	4,954	3,823	6,736	39.03	173
1989	1,797.68	818	631	1,166	38.93	30

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 305.00 COLLECTING AND IMPOUNDING RESERVOIRS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CRYSTAL LAKE						
INTERIM SURVIVOR CURVE.. IOWA 125-R2						
PROBABLE RETIREMENT YEAR.. 6-2064						
NET SALVAGE PERCENT.. 0						
1990	0.04		0			
1993	184.09	77	59	125	39.52	3
1994	392.40	162	125	267	39.17	7
	1,352,505.46	820,975	633,593	718,912		19,121
GARDNER'S CREEK INTAKE						
INTERIM SURVIVOR CURVE.. IOWA 125-R2						
PROBABLE RETIREMENT YEAR.. 6-2085						
NET SALVAGE PERCENT.. 0						
1900	52,917.29	41,794	32,255	20,663	32.34	639
1929	10,139.00	7,034	5,429	4,710	40.83	115
1985	1,998,924.41	809,964	625,095	1,373,830	53.59	25,636
1986	9,145.11	3,636	2,806	6,339	53.79	118
2001	6,281.95	1,700	1,312	4,970	55.26	90
	2,077,407.76	864,128	666,896	1,410,512		26,598
NESBITT						
INTERIM SURVIVOR CURVE.. IOWA 125-R2						
PROBABLE RETIREMENT YEAR.. 6-2092						
NET SALVAGE PERCENT.. 0						
1900	185,903.19	146,826	113,314	72,589	32.34	2,245
1932	37,406.03	25,107	19,376	18,030	43.84	411
1934	97.08	65	50	47	44.08	1
1946	172,052.80	105,227	81,210	90,843	47.95	1,895
1980	413.30	175	135	278	56.54	5
1981	18,286.47	7,554	5,830	12,457	57.54	216
1984	111,517.46	43,916	33,892	77,625	57.73	1,345
2001	8,137.93	2,069	1,597	6,541	60.15	109
2012	26,922,112.06	3,682,945	2,842,336	24,079,776	59.94	401,731
2018	379,381.18	21,245	16,396	362,985	59.00	6,152
2019	4,641.05	190	147	4,494	58.48	77
	27,839,948.55	4,035,319	3,114,283	24,725,666		414,187

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 305.00 COLLECTING AND IMPOUNDING RESERVOIRS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WATRES						
INTERIM SURVIVOR CURVE.. IOWA 125-R2						
PROBABLE RETIREMENT YEAR.. 6-2088						
NET SALVAGE PERCENT.. 0						
1923	436,199.97	309,353	238,745	197,455	40.39	4,889
1941	3,067.89	1,951	1,506	1,562	46.08	34
1943	445.19	280	216	229	46.50	5
1947	12,218.40	7,464	5,760	6,458	47.45	136
1963	203.31	108	83	120	51.38	2
1976	3,892.59	1,771	1,367	2,526	54.50	46
1992	1,033.37	354	273	760	56.71	13
2000	36,085.19	9,851	7,603	28,483	57.24	498
2008	10,206,443.00	1,943,307	1,499,760	8,706,683	57.42	151,632
2013	10,331.83	1,327	1,024	9,308	57.72	161
	10,709,920.74	2,275,766	1,756,337	8,953,584		157,416

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

1915	181,300.00	140,943	108,774	72,526	30.49	2,379
1985	470,440.45	224,965	173,618	296,822	39.83	7,452
1993	46,068.00	19,169	14,794	31,274	39.99	782
1996	722,840.00	280,173	216,225	506,615	40.29	12,574
2000	383,237.34	133,482	103,016	280,222	40.23	6,965
2008	13,218.88	3,302	2,548	10,671	40.55	263
2013	376,416.70	65,271	50,373	326,043	40.52	8,046
2014	1.01			1	40.34	
2020	70,987.12	2,619	2,021	68,966	39.15	1,762
	2,264,509.50	869,924	671,369	1,593,140		40,223

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

2017	19,328,737.64	1,130,731	872,649	18,456,089	72.42	254,848
	19,328,737.64	1,130,731	872,649	18,456,089		254,848

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 305.00 COLLECTING AND IMPOUNDING RESERVOIRS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ELMHURST DAM						
INTERIM SURVIVOR CURVE.. IOWA 125-R2						
PROBABLE RETIREMENT YEAR.. 6-2117						
NET SALVAGE PERCENT.. 0						
2017	23,538,596.83	1,377,008	1,062,715	22,475,882	72.42	310,355
	23,538,596.83	1,377,008	1,062,715	22,475,882		310,355

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

1850	4,000.00	4,000	4,000			
1872	58,573.60	58,574	58,574			
1887	41,691.95	41,692	41,692			
1889	363,973.66	363,974	363,974			
1890	919.72	920	920			
1891	28,073.67	28,074	28,074			
1892	72,964.24	72,964	72,964			
1893	21,135.97	21,136	21,136			
1895	7,237.02	7,233	5,246	1,991	0.08	1,991
1896	4,817.00	4,776	3,464	1,353	1.09	1,241
1897	231,580.89	230,655	167,294	64,287	0.50	64,287
1899	4,300.50	4,267	3,095	1,206	0.96	1,206
1900	0.01		0			
1902	19,788.54	19,626	14,235	5,554	0.99	5,554
1903	1,483.70	1,459	1,058	425	1.98	215
1904	6,208.51	6,128	4,445	1,764	1.55	1,138
1905	1,513.19	1,481	1,074	439	2.55	172
1906	2,848.52	2,797	2,029	820	2.14	383
1907	144,839.78	140,958	102,237	42,603	3.15	13,525
1908	10,658.94	10,404	7,546	3,113	2.78	1,120
1909	682.66	660	479	204	3.78	54
1911	3,773.26	3,628	2,631	1,142	4.44	257
1912	31,195.56	30,060	21,803	9,393	4.14	2,269
1914	12,863.21	12,308	8,927	3,936	4.85	812
1915	50,177.33	48,095	34,883	15,294	4.61	3,318
1916	14,900.42	14,148	10,262	4,639	5.61	827
1919	72,456.55	68,327	49,558	22,899	6.20	3,693
1920	740.31	699	507	233	6.02	39
1921	7,313.54	6,909	5,011	2,302	5.88	391
1922	804.62	753	546	258	6.88	38
1924	45,444.52	42,536	30,851	14,593	6.67	2,188

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 305.00 COLLECTING AND IMPOUNDING RESERVOIRS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER COLLECTING AND IMPOUNDING RESERVOIRS						
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
1925	923.00	855	620	303	7.67	40
1927	5,568.36	5,157	3,740	1,828	7.54	242
1928	37,821.79	35,008	25,391	12,430	7.52	1,653
1930	1,030.30	943	684	346	8.50	41
1931	4,532.14	4,142	3,004	1,528	8.51	180
1935	94.29	85	62	33	9.65	3
1936	60.81	54	39	22	10.65	2
1937	179.62	159	115	64	10.74	6
1938	1,869.64	1,655	1,200	669	10.84	62
1939	499.89	441	320	180	10.95	16
1940	48.00	42	30	18	11.96	2
1941	417.00	363	263	154	12.09	13
1942	1,528.31	1,324	960	568	12.24	46
1943	189.24	163	118	71	12.41	6
1944	0.05		0			
1945	185,387.19	157,431	114,185	71,202	13.59	5,239
1946	18,237.81	15,422	11,186	7,052	13.79	511
1947	42,259.80	35,574	25,802	16,458	14.00	1,176
1948	105,879.92	87,944	63,786	42,094	14.99	2,808
1951	2,586.50	2,115	1,534	1,052	15.71	67
1953	244.63	196	142	102	16.97	6
1954	556.00	443	321	235	17.25	14
1956	29.00	23	17	12	18.54	1
1957	50,615.23	39,176	28,414	22,201	18.83	1,179
1958	14,936.39	11,382	8,255	6,681	19.83	337
1959	347,652.27	262,895	190,678	156,974	20.15	7,790
1960	322,173.80	241,727	175,325	146,849	20.47	7,174
1961	925.38	683	495	430	21.47	20
1962	7,307.15	5,347	3,878	3,429	21.80	157
1963	2,783.94	2,019	1,464	1,320	22.15	60
1964	109,470.10	78,052	56,611	52,859	23.15	2,283
1965	9,425.31	6,656	4,828	4,598	23.50	196
1966	0.72	1	1			
1967	44,616.61	30,638	22,222	22,395	24.87	900
1968	12,087.29	8,212	5,956	6,131	25.24	243
1971	440.77	287	208	233	27.02	9
1972	134.20	86	62	72	28.02	3
1973	1,903.66	1,200	870	1,033	28.42	36
1974	85.00	53	38	47	28.84	2
1975	24,477.44	14,912	10,816	13,662	29.83	458

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 305.00 COLLECTING AND IMPOUNDING RESERVOIRS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER COLLECTING AND IMPOUNDING RESERVOIRS						
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
1976	4,239.62	2,546	1,847	2,393	30.26	79
1977	50.00	29	21	29	31.26	1
1978	2,561.00	1,482	1,075	1,486	31.68	47
1979	3,329.73	1,896	1,375	1,955	32.13	61
1980	7,781.00	4,327	3,138	4,643	33.13	140
1981	59,662.39	32,623	23,661	36,001	33.57	1,072
1982	9,268.57	4,942	3,584	5,684	34.58	164
1983	32,323.28	16,924	12,275	20,048	35.03	572
1984	12,551.13	6,401	4,643	7,908	36.03	219
1985	12,570.43	6,285	4,559	8,012	36.50	220
1986	79,804.85	38,817	28,154	51,651	37.49	1,378
1987	293,417.83	139,696	101,322	192,096	37.96	5,060
1988	6,093.28	2,817	2,043	4,050	38.96	104
1989	12,607.93	5,696	4,131	8,477	39.44	215
1990	7,641.23	3,370	2,444	5,197	39.93	130
1991	73,420.51	31,351	22,739	50,682	40.93	1,238
1992	549,943.90	228,777	165,932	384,012	41.42	9,271
1993	12,022.99	4,831	3,504	8,519	42.43	201
1994	647.79	253	184	464	42.92	11
1995	436,231.22	164,154	119,061	317,170	43.92	7,222
1996	26,395.17	9,624	6,980	19,415	44.43	437
1997	621,953.13	217,932	158,066	463,887	45.43	10,211
1998	9,060.00	3,066	2,224	6,836	45.94	149
2000	37,724.43	11,679	8,471	29,254	47.94	610
2001	111,242.44	33,061	23,979	87,263	48.47	1,800
2002	125,676.02	35,541	25,778	99,898	49.46	2,020
2003	6,180.00	1,669	1,211	4,969	49.99	99
2006	13,786.00	3,140	2,277	11,509	52.53	219
2007	23,343.75	5,010	3,634	19,710	53.07	371
2014	1,226,437.95	138,833	100,696	1,125,742	58.73	19,168
2016	7,768.42	649	471	7,298	60.29	121
2017	107,398.37	7,389	5,359	102,039	60.86	1,677

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 305.00 COLLECTING AND IMPOUNDING RESERVOIRS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER COLLECTING AND IMPOUNDING RESERVOIRS						
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
2019	385,956.96	14,859	10,777	375,180	62.44	6,009
2020	634,072.79	14,837	10,761	623,312	62.60	9,957
9999	3,575.00-	1,649-	1,273-	2,302-		103-
	7,575,529.05	3,494,963	2,697,259	4,878,270		217,849
	135,782,456.18	26,113,640	21,056,473	114,725,983		2,033,388
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						56.4 1.50

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 306.00 LAKE, RIVER AND OTHER INTAKES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORRISTOWN INTAKE						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2077						
NET SALVAGE PERCENT.. 0						
1966	6,696.14	5,240	3,832	2,864	15.42	186
1997	4,076,795.17	1,937,701	1,416,917	2,659,879	27.05	98,332
1998	86,320.84	39,759	29,073	57,248	27.52	2,080
2004	37,517.86	13,788	10,082	27,436	30.12	911
2005	48,578.25	17,070	12,482	36,096	30.45	1,185
	4,255,908.26	2,013,558	1,472,386	2,783,522		102,694
MILL ROAD INTAKE						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2077						
NET SALVAGE PERCENT.. 0						
1997	5,185,337.03	2,464,591	1,802,198	3,383,139	27.05	125,070
1998	67,078.68	30,896	22,592	44,486	27.52	1,616
2004	51,910.47	19,077	13,950	37,961	30.12	1,260
	5,304,326.18	2,514,564	1,838,740	3,465,586		127,946
SWATARA CREEK INTAKE						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2072						
NET SALVAGE PERCENT.. 0						
1992	743,957.01	406,052	296,920	447,037	24.55	18,209
2007	52,227.42	16,734	12,236	39,991	30.75	1,301
2008	24,096.05	7,287	5,329	18,768	31.14	603
2018	210,583.17	18,573	13,581	197,002	36.18	5,445
	1,030,863.65	448,646	328,066	702,798		25,558
ALLEGHENY RIVER PUMP STATION						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2070						
NET SALVAGE PERCENT.. 0						
1962	4,167.41	3,347	2,447	1,720	14.58	118
1970	1,783.13	1,341	981	803	16.99	47

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 306.00 LAKE, RIVER AND OTHER INTAKES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ALLEGHENY RIVER PUMP STATION						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2070						
NET SALVAGE PERCENT.. 0						
1990	18,120.03	10,332	7,555	10,565	23.75	445
1995	1,697,864.04	863,873	631,695	1,066,169	25.58	41,680
1996	16,079.46	7,955	5,817	10,262	26.05	394
	1,738,014.07	886,848	648,495	1,089,519		42,684
ELLWOOD TREATMENT PLANT INTAKE						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2098						
NET SALVAGE PERCENT.. 0						
2005	48,578.25	16,750	12,248	36,330	31.35	1,159
2018	1,699,952.54	137,356	100,440	1,599,513	39.79	40,199
	1,748,530.79	154,106	112,688	1,635,843		41,358
OTHER INTAKES						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
1871	7,485.00	7,485	7,485			
1876	1,000.00	1,000	1,000			
1882	2,105.88	2,106	2,106			
1884	15,908.00	15,908	15,908			
1896	1,064.36	1,064	1,064			
1899	4,333.00	4,333	4,333			
1900	19,909.00	19,909	19,909			
1901	255.00	255	255			
1903	1,764.21	1,764	1,764			
1905	926.29	926	926			
1906	116.00	116	116			
1907	50.00	50	50			
1908	5,105.59	5,106	5,106			
1909	625.00	625	625			
1914	91.65	92	92			
1915	2,103.77	2,104	2,104			
1916	387.96	388	388			
1920	362.00	362	362			
1924	184.48	183	132	52	0.54	52

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 306.00 LAKE, RIVER AND OTHER INTAKES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER INTAKES						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
1934	275.60	263	190	85	4.24	20
1937	1,649.48	1,561	1,129	521	4.79	109
1938	223.95	209	151	73	5.79	13
1948	4,170.00	3,739	2,703	1,467	8.47	173
1954	515.16	445	322	193	10.62	18
1955	1,225.24	1,051	760	465	11.02	42
1959	0.02		0			
1961	195,437.96	161,979	117,111	78,327	12.50	6,266
1962	2,445.04	2,008	1,452	993	12.96	77
1963	0.35		0			
1964	13,102.67	10,624	7,681	5,422	13.42	404
1966	21,261.52	16,873	12,199	9,062	14.43	628
1967	129,302.67	102,175	73,872	55,430	14.47	3,831
1968	8,200.03	6,405	4,631	3,569	14.99	238
1969	341,369.96	265,244	191,771	149,599	15.07	9,927
1970	242.30	186	134	108	15.61	7
1972	2,528.96	1,903	1,376	1,153	16.29	71
1973	191,463.70	143,004	103,392	88,072	16.44	5,357
1974	695.59	515	372	323	16.60	19
1976	4,944.00	3,576	2,585	2,359	17.40	136
1979	4,591.44	3,200	2,314	2,278	18.48	123
1980	219.84	151	109	111	18.74	6
1982	0.25		0			
1983	590.00	391	283	307	19.64	16
1984	9,295.71	6,031	4,360	4,935	20.30	243
1985	708.02	452	327	381	20.64	18
1986	5,152.00	3,256	2,354	2,798	20.68	135
1987	373.00	232	168	205	21.06	10
1988	329.26	201	145	184	21.45	9
1989	29,733.17	17,780	12,855	16,878	21.85	772
1991	314,444.17	180,302	130,358	184,086	22.69	8,113
1992	13,345.24	7,519	5,436	7,909	22.86	346
1994	7,175.69	3,848	2,782	4,394	23.78	185
1996	994,262.16	507,074	366,614	627,648	24.50	25,618
1997	105,445.07	52,448	37,920	67,525	24.76	2,727
1998	4,168.18	2,008	1,452	2,716	25.28	107
1999	427,734.05	200,180	144,730	283,004	25.58	11,063
2000	3,236.92	1,468	1,061	2,176	25.90	84
2001	11,542.58	5,039	3,643	7,899	26.45	299
2002	111,458.00	46,946	33,942	77,516	26.80	2,892

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 306.00 LAKE, RIVER AND OTHER INTAKES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER INTAKES						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
2006	200,520.03	70,864	51,235	149,285	28.36	5,264
2007	433,877.13	145,349	105,087	328,790	28.79	11,420
2008	71,901.04	22,807	16,489	55,412	29.06	1,907
2011	35,533.38	9,139	6,607	28,926	30.32	954
2013	63,869.08	13,681	9,891	53,978	31.18	1,731
2014	6,733.23	1,293	935	5,798	31.56	184
2017	304,291.25	36,698	26,533	277,759	32.81	8,466
2019	145,315.45	10,099	7,302	138,014	33.47	4,124
2020	65,336.23	2,770	2,003	63,334	33.84	1,872
2021	110,220.53	1,587	1,147	109,073	34.10	3,199
9999	41,551.00-	19,903-	14,554-	26,997-		1,110-
	4,422,682.49	2,118,446	1,549,085	2,873,597		118,165
	18,500,325.44	8,136,168	5,949,460	12,550,865		458,405
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.4 2.48

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 307.00 WELLS AND SPRINGS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0						
NET SALVAGE PERCENT.. 0						
1900	1,510.00	1,510	1,510			
1901	687.32	687	687			
1904	1,700.99	1,701	1,701			
1905	11,557.00	11,557	11,557			
1907	60.00	60	60			
1908	11.00	11	11			
1910	6,358.00	6,358	6,358			
1912	850.80	848	663	188	0.40	188
1913	1,496.00	1,493	1,167	329	0.20	329
1914	685.91	678	530	156	1.20	130
1915	2,515.00	2,491	1,947	568	1.03	551
1916	1,761.00	1,728	1,351	410	2.02	203
1918	1,184.00	1,152	900	284	2.88	99
1920	62.00	60	47	15	2.67	6
1922	2,819.00	2,721	2,127	692	3.59	193
1923	9,868.00	9,428	7,368	2,500	4.60	543
1924	8,365.00	7,993	6,247	2,118	4.54	467
1926	460.00	435	340	120	5.52	22
1927	1,178.84	1,114	871	308	5.50	56
1930	9.00	8	6	3	6.54	
1934	199.00	183	143	56	7.73	7
1935	1,250.00	1,135	887	363	8.74	42
1937	3,054.88	2,762	2,159	896	8.95	100
1938	241.00	217	170	71	9.09	8
1939	2,545.67	2,268	1,773	773	10.09	77
1940	74.75	66	52	23	10.24	2
1941	830.19	735	574	256	10.41	25
1945	4,321.00	3,735	2,919	1,402	12.00	117
1946	224.36	193	151	73	12.22	6
1948	865.57	738	577	289	12.71	23
1950	108.00	90	70	38	13.97	3
1951	608.00	506	395	213	14.25	15
1953	13,001.00	10,687	8,352	4,649	14.83	313
1954	14,821.28	12,106	9,461	5,360	15.14	354
1955	12,168.00	9,872	7,715	4,453	15.47	288
1956	1,603.07	1,291	1,009	594	15.80	38
1957	449.96	360	281	169	16.15	10
1958	2,594.00	2,059	1,609	985	16.50	60
1959	1,929.11	1,519	1,187	742	16.87	44
1960	46,187.99	36,073	28,193	17,995	17.24	1,044
1961	4,481.46	3,470	2,712	1,769	17.62	100

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 307.00 WELLS AND SPRINGS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0						
NET SALVAGE PERCENT.. 0						
1962	3,009.76	2,310	1,805	1,205	18.02	67
1963	8,669.74	6,593	5,153	3,517	18.42	191
1964	2,122.94	1,599	1,250	873	18.84	46
1965	13,699.16	10,294	8,045	5,654	18.69	303
1966	53,921.28	40,101	31,341	22,580	19.13	1,180
1967	4,217.40	3,103	2,425	1,792	19.57	92
1968	7,127.37	5,186	4,053	3,074	20.03	153
1969	68,351.62	49,158	38,420	29,932	20.50	1,460
1970	5,074.73	3,632	2,839	2,236	20.45	109
1971	31,889.13	22,546	17,621	14,268	20.93	682
1972	101,843.95	71,087	55,558	46,286	21.42	2,161
1973	94,331.88	65,429	51,136	43,196	21.43	2,016
1974	37,615.79	25,729	20,109	17,507	21.94	798
1975	9,107.78	6,183	4,832	4,276	21.99	194
1976	108,404.51	72,501	56,663	51,742	22.53	2,297
1977	20,240.47	13,330	10,418	9,822	23.07	426
1978	169,169.52	110,383	86,270	82,900	23.17	3,578
1979	40,281.48	25,853	20,205	20,076	23.72	846
1980	133,899.77	85,026	66,452	67,448	23.86	2,827
1981	119,430.83	74,979	58,600	60,831	24.01	2,534
1982	294,976.95	181,765	142,059	152,918	24.60	6,216
1983	168,734.75	102,641	80,219	88,516	24.79	3,571
1984	48,715.45	29,229	22,844	25,871	25.00	1,035
1985	60,868.97	35,767	27,954	32,915	25.61	1,285
1986	75,047.92	43,423	33,937	41,111	25.85	1,590
1987	270,665.74	154,063	120,408	150,258	26.11	5,755
1988	210,413.97	117,706	91,993	118,421	26.38	4,489
1989	66,388.63	36,461	28,496	37,893	26.67	1,421
1990	962,823.67	518,577	405,295	557,529	26.98	20,665
1991	104,559.65	55,166	43,115	61,445	27.31	2,250
1992	222,949.85	115,087	89,946	133,004	27.65	4,810
1993	80,770.05	40,740	31,840	48,930	28.00	1,748
1994	11,479.91	5,683	4,442	7,038	28.06	251
1995	25,861.85	12,473	9,748	16,114	28.45	566
1996	30,321.51	14,227	11,119	19,203	28.85	666
1997	77,313.24	35,425	27,686	49,627	28.97	1,713
1998	28,154.21	12,506	9,774	18,380	29.41	625
1999	40,204.97	17,369	13,575	26,630	29.58	900
2000	940,105.30	394,092	308,004	632,101	29.78	21,226
2001	240,340.60	97,050	75,850	164,491	30.26	5,436
2002	309,372.10	120,655	94,298	215,074	30.50	7,052

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 307.00 WELLS AND SPRINGS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0						
NET SALVAGE PERCENT.. 0						
2003	144,555.67	54,295	42,434	102,122	30.76	3,320
2004	1,043,721.55	376,262	294,068	749,654	31.04	24,151
2005	2,661.30	918	717	1,944	31.35	62
2006	148,106.69	48,905	38,222	109,885	31.45	3,494
2007	499,567.06	156,464	122,285	377,282	31.80	11,864
2008	314,912.32	93,529	73,098	241,814	31.95	7,569
2009	9,451.61	2,646	2,068	7,384	32.14	230
2010	43,906.18	11,512	8,997	34,909	32.36	1,079
2011	340,253.19	82,886	64,780	275,473	32.60	8,450
2012	51,262.14	11,493	8,982	42,280	32.87	1,286
2013	259,391.84	53,123	41,519	217,873	33.00	6,602
2014	165,507.17	30,536	23,865	141,642	33.15	4,273
2015	1,122,242.35	183,150	143,142	979,100	33.34	29,367
2016	98,238.58	13,832	10,810	87,429	33.56	2,605
2017	31,838.22	3,754	2,934	28,904	33.67	858
2018	101,333.69	9,546	7,461	93,873	33.67	2,788
2019	139,005.59	9,591	7,496	131,510	33.73	3,899
2020	263,562.03	11,280	8,816	254,746	33.59	7,584
2021	149,371.80	2,211	1,728	147,644	33.40	4,420
9999	71,610.27-	28,470-	22,284-	49,326-		1,685-
	10,324,454.26	4,104,688	3,212,772	7,111,682		242,909
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						29.3 2.35

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 310.00 POWER GENERATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 43-S1						
NET SALVAGE PERCENT.. 0						
1931	3,609.84	3,610	3,610			
1936	2,809.10	2,809	2,809			
1937	4,520.24	4,507	4,520			
1940	2,939.00	2,898	2,939			
1944	1.00	1	1			
1954	8,338.50	7,767	8,134	204	4.96	41
1957	1,178.00	1,079	1,130	48	5.92	8
1958	5,336.00	4,879	5,109	227	5.94	38
1959	107.00	97	102	5	6.47	1
1963	940.00	830	869	71	7.72	9
1965	6,019.00	5,271	5,520	499	8.01	62
1966	142.00	123	129	13	8.60	2
1967	7,319.00	6,302	6,600	719	8.79	82
1968	23,061.00	19,740	20,672	2,389	9.00	265
1969	45,202.40	38,445	40,261	4,941	9.23	535
1970	206.00	174	182	24	9.48	3
1972	7,872.85	6,508	6,815	1,058	10.38	102
1973	136.00	111	116	20	10.67	2
1974	52,315.00	42,490	44,497	7,818	10.98	712
1975	38,313.36	30,819	32,274	6,039	11.31	534
1980	25,076.66	19,149	20,053	5,024	12.85	391
1981	585.65	441	462	124	13.26	9
1982	11,137.43	8,315	8,708	2,429	13.41	181
1983	2,509.00	1,845	1,932	577	13.85	42
1991	39,570.00	25,586	26,794	12,776	16.67	766
1992	48,752.04	30,777	32,231	16,521	17.23	959
1993	23,243.53	14,374	15,053	8,191	17.59	466
1994	107,457.50	65,012	68,082	39,376	17.95	2,194
1995	1,076.42	636	666	410	18.34	22
1996	7,932.48	4,571	4,787	3,145	18.75	168
1997	1,040,121.31	583,508	611,065	429,056	19.17	22,382
1998	20,346.13	11,093	11,617	8,729	19.60	445
1999	250,124.14	132,266	138,513	111,611	20.05	5,567
2000	96,600.18	49,633	51,977	44,623	20.34	2,194
2001	3,572.21	1,772	1,856	1,716	20.82	82
2002	235,458.71	112,502	117,815	117,644	21.31	5,521
2003	241,761.04	110,920	116,158	125,603	21.82	5,756
2004	86,744.06	38,254	40,061	46,683	22.18	2,105
2005	261,676.97	110,114	115,314	146,363	22.71	6,445
2006	370,647.36	148,222	155,222	215,425	23.26	9,262
2007	106,124.17	40,157	42,054	64,070	23.82	2,690

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 310.00 POWER GENERATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 43-S1						
NET SALVAGE PERCENT.. 0						
2008	133,786.35	47,869	50,130	83,656	24.23	3,453
2009	129,823.10	43,491	45,545	84,278	24.81	3,397
2010	102,561.26	31,958	33,467	69,094	25.40	2,720
2011	401,056.23	115,384	120,833	280,223	26.00	10,778
2012	6,230,204.92	1,639,790	1,717,233	4,512,972	26.60	169,661
2013	5,285,686.55	1,257,993	1,317,404	3,968,283	27.21	145,839
2014	619,357.50	131,428	137,635	481,722	27.84	17,303
2015	627,659.41	116,682	122,193	505,466	28.47	17,754
2016	160,719.19	25,458	26,660	134,059	29.22	4,588
2017	266,682.99	34,802	36,446	230,237	29.98	7,680
2018	983,860.84	100,551	105,300	878,561	30.75	28,571
2019	340,229.59	25,007	26,188	314,042	31.51	9,966
2020	228,916.68	10,118	10,595	218,322	32.40	6,738
2021	64,599.28	956	1,002	63,597	33.28	1,911
9999	118,273.00-	33,208-	34,773-	83,500-		3,154-
	18,647,753.17	5,235,886	5,482,567	13,165,186		497,248
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						26.5 2.67

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 311.20 PUMPING EQUIPMENT - ELECTRIC

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-S0						
NET SALVAGE PERCENT.. 0						
1957	4,070.65	3,676	3,187	884	6.93	128
1958	77.00	69	60	17	7.42	2
1981	3,800.00	2,755	2,388	1,412	15.36	92
1990	2,706.53	1,714	1,486	1,221	18.25	67
1991	5,320.12	3,310	2,869	2,451	18.52	132
1992	59,030.18	36,044	31,246	27,784	18.81	1,477
1993	14,692.00	8,793	7,622	7,070	19.12	370
1995	8,427.02	4,824	4,182	4,245	19.80	214
1996	81,001.47	45,231	39,210	41,791	20.16	2,073
1999	2,634.16	1,357	1,176	1,458	21.17	69
2001	98,349.48	47,778	41,418	56,931	21.70	2,624
2002	51,968.23	24,425	21,173	30,795	21.99	1,400
2003	1,014,202.48	459,637	398,448	615,754	22.32	27,588
2004	161,421.41	70,622	61,220	100,201	22.50	4,453
2005	392,735.41	164,595	142,683	250,052	22.87	10,934
2006	2,917,844.53	1,171,223	1,015,304	1,902,541	23.11	82,325
2007	599.66	230	199	401	23.38	17
2008	268,051.60	97,356	84,396	183,656	23.67	7,759
2009	9,243.96	3,178	2,755	6,489	23.86	272
2010	64,514.13	20,851	18,075	46,439	24.09	1,928
2011	102,348.78	30,848	26,741	75,608	24.34	3,106
2012	969,012.94	269,773	233,860	735,153	24.63	29,848
2013	293,934.16	74,953	64,975	228,959	24.83	9,221
2014	4,376,691.43	1,007,514	873,389	3,503,302	25.07	139,741
2015	437,379.67	89,575	77,650	359,730	25.24	14,252
2016	545,244.18	97,163	84,228	461,016	25.36	18,179
2017	163,231.18	24,452	21,197	142,034	25.53	5,563
2018	9,630,374.24	1,155,645	1,001,800	8,628,574	25.66	336,266
2019	919,663.17	81,390	70,555	849,108	25.75	32,975
2020	2,202,627.78	121,145	105,017	2,097,611	25.75	81,461
2021	1,492,685.83	28,660	24,845	1,467,841	25.54	57,472
9999	1,954,569.05-	382,738-	331,786-	1,622,783-		64,821-
	24,339,314.33	4,766,048	4,131,568	20,207,746		807,187

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.0 3.32

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 311.50 PUMPING EQUIPMENT - OTHER

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-S0						
NET SALVAGE PERCENT.. 0						
1989	276.12	178	154	122	18.01	7
1995	501.09	287	249	252	19.80	13
1999	4,366.65	2,250	1,950	2,417	21.17	114
2000	250,651.15	125,576	108,859	141,792	21.42	6,620
2003	3,597.70	1,630	1,413	2,185	22.32	98
2004	20,055.27	8,774	7,606	12,449	22.50	553
2005	124,980.56	52,379	45,406	79,575	22.87	3,479
2006	72,941.16	29,279	25,381	47,560	23.11	2,058
2007	7,693.39	2,945	2,553	5,140	23.38	220
2010	72,481.24	23,426	20,307	52,174	24.09	2,166
2011	136,335.87	41,092	35,622	100,714	24.34	4,138
2012	7,155.29	1,992	1,727	5,428	24.63	220
2013	676,691.86	172,556	149,585	527,107	24.83	21,229
2014	43,515.19	10,017	8,683	34,832	25.07	1,389
2016	19,625.74	3,497	3,031	16,595	25.36	654
2017	4,085.46	612	531	3,554	25.53	139
2018	6,611.16	793	687	5,924	25.66	231
2019	756,402.64	66,942	58,030	698,373	25.75	27,121
2020	2,746,886.17	151,079	130,967	2,615,919	25.75	101,589
2021	2,470,046.97	47,425	41,112	2,428,935	25.54	95,103
	7,424,900.68	742,729	643,853	6,781,048		267,141

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.4 3.60

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 311.52 PUMPING EQUIPMENT - SOURCE OF SUPPLY

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-S0						
NET SALVAGE PERCENT.. 0						
1995	500.74	287	249	252	19.80	13
1997	242.21	132	114	128	20.55	6
2007	345,552.01	132,277	114,668	230,884	23.38	9,875
2008	138,828.94	50,423	43,710	95,119	23.67	4,019
2009	107,365.12	36,912	31,998	75,367	23.86	3,159
2010	691,574.05	223,517	193,761	497,813	24.09	20,665
2011	811,631.11	244,626	212,060	599,571	24.34	24,633
2012	270,628.79	75,343	65,313	205,316	24.63	8,336
2013	1,378,739.54	351,579	304,775	1,073,965	24.83	43,253
2014	1,679,661.69	386,658	335,184	1,344,478	25.07	53,629
2015	1,478,613.01	302,820	262,507	1,216,106	25.24	48,182
2016	1,747,541.28	311,412	269,956	1,477,585	25.36	58,264
2017	2,160,671.27	323,669	280,580	1,880,091	25.53	73,642
2018	946,783.09	113,614	98,489	848,294	25.66	33,059
2019	350,100.77	30,984	26,860	323,241	25.75	12,553
2020	119,694.64	6,583	5,706	113,989	25.75	4,427
2021	37,359.36	717	622	36,737	25.54	1,438
	12,265,487.62	2,591,553	2,246,552	10,018,936		399,153
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						25.1 3.25

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 311.53 PUMPING EQUIPMENT - WATER TREATMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-S0						
NET SALVAGE PERCENT.. 0						
1909	501.25	501	501			
1910	137.73	138	138			
1917	133.00	133	133			
1918	435.34	435	435			
1919	8,727.40	8,727	8,727			
1928	134.45	134	134			
1929	274.09	274	274			
1930	10.36	10	10			
1931	3,609.84	3,610	3,610			
1937	1,084.39	1,084	1,084			
1939	195.67	195	169	27	0.15	27
1941	233.57	229	198	36	1.47	24
1942	901.65	882	765	137	1.80	76
1944	22.40	22	22			
1945	737.81	711	616	122	2.87	43
1946	36.51	35	30	7	3.24	2
1947	175.93	168	146	30	3.62	8
1948	1,721.87	1,633	1,415	307	4.02	76
1950	257.14	243	211	46	4.26	11
1951	14,966.19	14,032	12,163	2,803	4.69	598
1952	33,222.64	30,940	26,819	6,404	5.13	1,248
1953	14,964.87	13,840	11,997	2,968	5.57	533
1954	9,834.27	9,028	7,825	2,009	6.03	333
1955	2,307.03	2,102	1,822	485	6.50	75
1956	984.21	896	777	207	6.45	32
1957	15,384.02	13,892	12,042	3,342	6.93	482
1958	3,367.41	3,015	2,613	754	7.42	102
1959	30,581.95	27,141	23,526	7,056	7.92	891
1960	74,885.02	66,318	57,484	17,401	7.94	2,192
1961	172,778.06	151,561	131,373	41,405	8.47	4,888
1962	3,846.01	3,341	2,896	950	8.99	106
1963	22,013.95	19,060	16,521	5,493	9.07	606
1964	33,235.44	28,476	24,683	8,552	9.61	890
1965	199,630.46	170,325	147,638	51,992	9.72	5,349
1966	11,671.66	9,846	8,535	3,137	10.29	305
1967	43,300.43	36,342	31,501	11,799	10.44	1,130
1968	95,521.75	79,207	68,657	26,865	11.02	2,438
1969	336,092.73	277,008	240,111	95,982	11.20	8,570
1970	5,567.23	4,558	3,951	1,616	11.40	142
1971	53,806.82	43,476	37,685	16,122	12.00	1,344
1972	426,188.67	341,761	296,239	129,950	12.23	10,626

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 311.53 PUMPING EQUIPMENT - WATER TREATMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-S0						
NET SALVAGE PERCENT.. 0						
1973	5,719,989.16	4,549,679	3,943,665	1,776,324	12.48	142,334
1974	22,852.56	17,912	15,526	7,327	13.10	559
1975	113,415.69	88,079	76,347	37,069	13.38	2,770
1976	72,968.72	56,113	48,639	24,330	13.67	1,780
1977	19,829.11	15,090	13,080	6,749	13.98	483
1978	9,787.72	7,366	6,385	3,403	14.30	238
1979	178,767.53	132,967	115,256	63,512	14.64	4,338
1980	151,928.94	111,607	96,741	55,188	14.99	3,682
1981	509,340.44	369,272	320,085	189,255	15.36	12,321
1982	700,388.66	500,778	434,075	266,314	15.75	16,909
1983	242,862.48	172,044	149,128	93,734	15.85	5,914
1984	314,760.63	219,546	190,303	124,458	16.26	7,654
1985	648,586.85	445,060	385,778	262,809	16.69	15,746
1986	419,186.85	284,209	246,353	172,834	16.86	10,251
1987	694,620.55	462,478	400,876	293,745	17.32	16,960
1988	321,763.29	211,270	183,129	138,634	17.52	7,913
1989	630,390.60	405,656	351,623	278,768	18.01	15,479
1990	4,408,400.24	2,791,399	2,419,586	1,988,814	18.25	108,976
1991	1,026,102.08	638,441	553,401	472,701	18.52	25,524
1992	1,196,266.08	730,440	633,146	563,120	18.81	29,937
1993	1,221,339.39	730,972	633,607	587,732	19.12	30,739
1994	343,463.55	201,201	174,401	169,063	19.45	8,692
1995	3,199,655.21	1,831,483	1,587,531	1,612,124	19.80	81,420
1996	1,100,526.38	614,534	532,678	567,848	20.16	28,167
1997	3,450,086.82	1,876,502	1,626,553	1,823,534	20.55	88,736
1998	1,099,550.89	583,971	506,186	593,365	20.75	28,596
1999	3,380,868.24	1,741,823	1,509,813	1,871,055	21.17	88,382
2000	2,461,862.16	1,233,393	1,069,106	1,392,756	21.42	65,021
2001	2,419,398.53	1,175,344	1,018,789	1,400,610	21.70	64,544
2002	1,321,830.29	621,260	538,509	783,321	21.99	35,622
2003	2,252,585.12	1,020,872	884,893	1,367,692	22.32	61,277
2004	383,907.57	167,960	145,588	238,320	22.50	10,592
2005	99,429.78	41,671	36,120	63,310	22.87	2,768
2006	251,528.47	100,964	87,516	164,012	23.11	7,097
2007	1,528,729.86	585,198	507,250	1,021,480	23.38	43,690
2008	368,380.69	133,796	115,974	252,407	23.67	10,664
2009	207,150.61	71,218	61,732	145,419	23.86	6,095
2010	241,344.53	78,003	67,613	173,732	24.09	7,212
2011	425,059.31	128,113	111,048	314,011	24.34	12,901
2012	493,476.87	137,384	119,085	374,392	24.63	15,201
2013	226,704.84	57,810	50,110	176,595	24.83	7,112

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 311.53 PUMPING EQUIPMENT - WATER TREATMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-S0						
NET SALVAGE PERCENT.. 0						
2014	156,649.32	36,061	31,258	125,391	25.07	5,002
2015	389,548.45	79,780	69,153	320,395	25.24	12,694
2016	304,473.99	54,257	47,030	257,444	25.36	10,152
2017	66,657.04	9,985	8,655	58,002	25.53	2,272
2018	906,714.94	108,806	94,313	812,402	25.66	31,660
2019	112,378.15	9,945	8,620	103,758	25.75	4,029
2020	117,333.16	6,453	5,593	111,740	25.75	4,339
2021	474,892.64	9,118	7,904	466,989	25.54	18,285
	48,031,216.20	27,022,612	23,425,226	24,605,990		1,265,876
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						19.4 2.64

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 311.54 PUMPING EQUIPMENT - TRANSMISSION AND DISTRIBUTION

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-S0						
NET SALVAGE PERCENT.. 0						
1999	103,864.90	53,511	46,387	57,478	21.17	2,715
2000	493,121.02	247,054	214,165	278,956	21.42	13,023
2001	36,531.40	17,747	15,384	21,147	21.70	975
2002	538,352.70	253,026	219,342	319,011	21.99	14,507
2003	130,498.09	59,142	51,269	79,229	22.32	3,550
2004	327,602.70	143,326	124,246	203,357	22.50	9,038
2005	16,038.24	6,722	5,827	10,211	22.87	446
2006	191,707.44	76,951	66,707	125,000	23.11	5,409
2007	1,128,567.80	432,016	374,504	754,064	23.38	32,253
2008	733,773.96	266,507	231,028	502,746	23.67	21,240
2009	1,333,971.33	458,619	397,566	936,405	23.86	39,246
2010	310,357.20	100,307	86,954	223,403	24.09	9,274
2011	167,544.93	50,498	43,775	123,770	24.34	5,085
2012	152,261.31	42,390	36,747	115,514	24.63	4,690
2013	276,233.92	70,440	61,063	215,171	24.83	8,666
2015	107,975.32	22,113	19,169	88,806	25.24	3,518
2016	310,063.17	55,253	47,897	262,166	25.36	10,338
2017	157,968.28	23,664	20,514	137,454	25.53	5,384
2018	177,536.81	21,304	18,468	159,069	25.66	6,199
2019	27,912.06	2,470	2,141	25,771	25.75	1,001
	6,721,882.58	2,403,060	2,083,153	4,638,730		196,557

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.6 2.92

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEW HERSHEY TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2067						
NET SALVAGE PERCENT.. 0						
1992	4,605,057.01	2,390,946	2,297,266	2,307,791	27.32	84,473
1993	236.04	120	115	121	27.36	4
1994	5,203.89	2,590	2,489	2,715	27.75	98
1995	830.13	405	389	441	27.85	16
1996	1,183.76	561	539	645	28.26	23
1998	5,798.79	2,616	2,514	3,285	28.58	115
2001	17,726.99	7,268	6,983	10,744	29.50	364
2008	30,628.68	9,262	8,899	21,730	31.14	698
2009	156,208.55	44,519	42,775	113,434	31.36	3,617
2012	3,190,991.80	730,737	702,106	2,488,886	31.99	77,802
2013	143,928.90	29,966	28,792	115,137	32.32	3,562
2014	144,316.86	27,059	25,999	118,318	32.50	3,641
2021	1,294,711.77	18,903	18,162	1,276,549	33.75	37,824
	9,596,823.17	3,264,952	3,137,028	6,459,795		212,237

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

1989	2,860,588.15	1,589,915	1,527,620	1,332,968	25.98	51,307
1990	10,623.39	5,823	5,595	5,029	25.97	194
1994	8,028.91	4,063	3,904	4,125	26.85	154
2000	691.60	299	287	404	28.25	14
2007	6,598.67	2,152	2,068	4,531	29.95	151
2008	51,019.15	15,775	15,157	35,862	30.17	1,189
2009	13,787.45	4,015	3,858	9,930	30.42	326
2010	29,160.31	7,981	7,668	21,492	30.52	704
2012	25,731.93	6,037	5,800	19,931	30.99	643
2013	10,033.12	2,149	2,065	7,968	31.18	256
2014	10,972.92	2,116	2,033	8,940	31.41	285
	3,027,235.60	1,640,325	1,576,055	1,451,181		55,223

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MOSHANNON VALLEY						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2043						
NET SALVAGE PERCENT.. 0						
1988	2,378,740.29	1,561,881	1,500,685	878,055	17.52	50,117
1990	6,544.83	4,206	4,041	2,504	17.52	143
1993	8,633.92	5,315	5,107	3,527	17.80	198
1994	35,338.97	21,380	20,542	14,797	17.95	824
1995	21,272.50	12,627	12,132	9,140	18.14	504
2011	15,381.16	5,426	5,213	10,168	19.26	528
	2,465,911.67	1,610,835	1,547,721	918,191		52,314
NORRISTOWN PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2057						
NET SALVAGE PERCENT.. 0						
1997	3,024,475.47	1,481,993	1,423,927	1,600,549	25.50	62,767
1998	64,849.95	31,089	29,871	34,979	25.52	1,371
1999	312,258.00	145,450	139,751	172,507	25.81	6,684
2000	128,124.58	58,117	55,840	72,285	25.90	2,791
2001	405,208.19	178,616	171,618	233,591	26.01	8,981
	3,934,916.19	1,895,265	1,821,006	2,113,910		82,594
NORRISTOWN PLANT NO. 2						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2049						
NET SALVAGE PERCENT.. 0						
1982	316.42	211	203	114	19.67	6
1990	67,965.31	40,888	39,286	28,679	20.86	1,375
1995	1,320,282.91	727,740	699,226	621,056	21.58	28,779
1999	3,573,772.17	1,809,043	1,738,163	1,835,609	21.95	83,627
2004	9,652.67	4,207	4,042	5,611	22.66	248
2006	18,839.86	7,623	7,324	11,516	22.81	505
2010	35,600.00	11,791	11,329	24,271	23.22	1,045
2011	9,238.54	2,862	2,750	6,489	23.40	277
2012	111,639.37	32,130	30,871	80,768	23.50	3,437
2013	126,470.76	33,540	32,226	94,245	23.55	4,002
2014	92,686.99	22,245	21,373	71,314	23.75	3,003

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORRISTOWN PLANT NO. 2						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2049						
NET SALVAGE PERCENT.. 0						
2018	33,127.07	4,207	4,042	29,085	24.05	1,209
2019	110.86	10	10	101	24.17	4
2021	3,397,278.49	68,625	65,936	3,331,342	24.25	137,375
	8,796,981.42	2,765,122	2,656,782	6,140,199		264,892

SILVER SPRINGS FILTER PLANT
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5
PROBABLE RETIREMENT YEAR.. 6-2061
NET SALVAGE PERCENT.. 0

1969	592,011.90	425,775	409,093	182,919	20.50	8,923
1970	0.18		0			
1971	85.00	60	58	27	20.93	1
1972	77.00	54	52	25	21.42	1
1973	159.00	110	106	53	21.43	2
1977	915.82	607	583	333	22.62	15
1982	1,483.91	932	895	588	23.40	25
1984	2,142.27	1,309	1,258	885	23.85	37
1985	5,679.13	3,420	3,286	2,393	24.11	99
1986	274.00	162	156	118	24.38	5
1989	1,399.32	791	760	639	24.97	26
1990	675,377.96	374,430	359,759	315,619	25.32	12,465
1991	1,337,021.79	725,869	697,429	639,593	25.68	24,906
1992	142.08	76	73	69	25.75	3
1994	3,438.13	1,759	1,690	1,748	26.26	67
1995	41,956.14	21,012	20,189	21,767	26.41	824
2000	21,291.43	9,338	8,972	12,319	27.52	448
2001	12,817.10	5,465	5,251	7,566	27.58	274
2004	27,520.99	10,546	10,133	17,388	28.16	617
2007	0.06		0			
2008	38,004.78	12,055	11,583	26,422	29.06	909
2009	43,188.45	12,957	12,449	30,739	29.17	1,054
2011	1,847,904.99	483,042	464,116	1,383,789	29.66	46,655
2012	4,021.14	970	932	3,089	29.87	103

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SILVER SPRINGS FILTER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2061						
NET SALVAGE PERCENT.. 0						
2013	246,296.50	54,432	52,299	193,997	29.96	6,475
2014	12,654.23	2,516	2,417	10,237	30.23	339
2021	4,157,197.84	65,684	63,110	4,094,087	31.15	131,431
	9,073,061.14	2,213,371	2,126,649	6,946,412		235,704
ONEIDA VALLEY TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2047						
NET SALVAGE PERCENT.. 0						
1972	812,950.65	599,632	576,138	236,813	17.61	13,448
1973	4,215.87	3,088	2,967	1,249	17.72	70
1974	84.31	61	59	26	17.86	1
1982	1,397,906.11	944,146	907,153	490,753	18.98	25,856
1983	985.80	660	634	352	18.97	19
1984	1,092.20	721	693	399	19.32	21
1985	1,762.52	1,152	1,107	656	19.36	34
1986	158,342.13	102,305	98,297	60,046	19.45	3,087
1987	5,291.21	3,377	3,245	2,047	19.56	105
1990	9,016.06	5,538	5,321	3,695	19.78	187
1994	11,504.67	6,613	6,354	5,151	20.34	253
1996	206,838.17	114,464	109,979	96,859	20.58	4,706
1997	211,238.37	114,364	109,883	101,355	20.75	4,885
1998	143,526.80	76,227	73,240	70,286	20.75	3,387
2006	3,287.36	1,376	1,322	1,965	21.54	91
2007	4,241.17	1,697	1,631	2,611	21.73	120
2008	44,084.18	16,840	16,180	27,904	21.84	1,278
2009	3,924.36	1,428	1,372	2,552	21.86	117
2012	12.52	4	4	9	22.15	
2013	55,551.77	15,343	14,742	40,810	22.27	1,833
2014	2,179.04	547	526	1,653	22.35	74
	3,078,035.27	2,009,583	1,930,845	1,147,190		59,572

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TWO LICK CREEK TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. 0						
1906	1,384.00	1,359	1,306	78	2.14	36
1909	3,521.00	3,446	3,311	210	2.44	86
1910	203.00	197	189	14	3.45	4
1924	1,765.00	1,652	1,587	178	6.67	27
1927	135.95	126	121	15	7.54	2
1928	129.00	118	113	16	8.54	2
1935	42.65	38	37	6	9.65	1
1958	29.15	25	24	5	11.68	
1963	1,322.35	1,098	1,055	267	11.92	22
1965	229,382.77	187,910	180,547	48,835	12.47	3,916
1966	70.40	57	55	16	12.53	1
1967	2.12	2	2			
1969	304,266.24	245,999	236,360	67,906	12.44	5,459
1972	0.36		0			
1973	0.55			1	12.85	
1977	0.27		0			
1982	1,210,091.45	908,174	872,590	337,501	13.13	25,705
1983	68,041.39	50,555	48,574	19,467	13.32	1,461
1987	17,693.12	12,697	12,200	5,494	13.58	405
1988	20,150.57	14,379	13,816	6,335	13.45	471
1989	76,072.02	53,646	51,544	24,528	13.59	1,805
1990	7,021.40	4,910	4,718	2,304	13.55	170
1992	11,166.13	7,609	7,311	3,855	13.79	280
1994	1,181,081.64	786,010	755,213	425,869	13.82	30,815
1996	5,063.26	3,279	3,151	1,913	13.87	138
1997	1,346.73	858	824	522	13.96	37
2000	1,658.35	1,002	963	696	14.09	49
2008	8,355.53	4,038	3,880	4,476	14.43	310
2009	44,551.46	20,663	19,853	24,698	14.45	1,709
2013	396,506.56	145,914	140,197	256,310	14.60	17,555
2014	57.46	19	18	39	14.62	3
	3,591,111.88	2,455,780	2,359,560	1,231,552		90,469

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEW CASTLE FILTER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2060						
NET SALVAGE PERCENT.. 0						
1903	17,503.17	17,423	16,740	763	0.55	763
1929	43,860.34	40,167	38,593	5,267	8.51	619
1949	15,448.59	12,768	12,268	3,181	15.22	209
1952	53.74	44	42	11	15.97	1
1957	163.91	129	124	40	17.47	2
1959	27,442.45	21,268	20,435	7,008	18.15	386
1961	6.17	5	5	1	18.24	
1968	32.03	23	22	10	20.03	
1970	549.55	393	378	172	20.45	8
1982	1,666.07	1,046	1,005	661	23.40	28
1985	1,926,185.88	1,159,949	1,114,501	811,685	24.11	33,666
1986	4,228.30	2,522	2,423	1,805	24.02	75
1987	2,974.55	1,745	1,677	1,298	24.32	53
1989	47,324.37	26,762	25,713	21,611	24.97	865
1992	913,356.37	490,381	471,167	442,189	25.45	17,375
1994	1,096.11	564	542	554	25.98	21
1995	3,900.84	1,964	1,887	2,014	26.13	77
1996	23,488.35	11,561	11,108	12,380	26.31	471
1997	21,148.18	10,155	9,757	11,391	26.52	430
1998	43,209.17	20,205	19,413	23,796	26.75	890
1999	151,695.78	69,295	66,580	85,116	26.76	3,181
2000	81,605.90	36,143	34,727	46,879	27.04	1,734
2006	2,809.20	997	958	1,851	28.17	66
2007	11,560.82	3,905	3,752	7,809	28.42	275
2008	3,214.95	1,029	989	2,226	28.69	78
2009	5,543.68	1,677	1,611	3,932	28.82	136
2012	233,587.43	57,042	54,807	178,780	29.41	6,079
2013	57,995.33	12,968	12,460	45,535	29.52	1,543
2014	711,008.00	143,481	137,859	573,149	29.67	19,317
	4,352,659.23	2,145,611	2,061,544	2,291,115		88,348

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

1961	80,911.88	65,595	63,025	17,887	14.13	1,266
1962	5,350.86	4,330	4,160	1,191	14.03	85

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
E.H. ALDRICH STATION						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. 0						
1963	479.89	387	372	108	13.96	8
1964	977.76	781	750	227	14.45	16
1966	240.00	190	183	57	14.43	4
1969	477,517.03	373,514	358,879	118,638	14.62	8,115
1970	4,015.31	3,122	3,000	1,016	14.73	69
1972	6,866.34	5,268	5,062	1,805	15.02	120
1975	15,658.45	11,796	11,334	4,325	15.23	284
1976	5,336.00	3,982	3,826	1,510	15.48	98
1979	5,834.00	4,265	4,098	1,736	15.64	111
1980	1,412.00	1,025	985	427	15.65	27
1981	8,541.92	6,158	5,917	2,625	15.68	167
1982	296,991.36	212,349	204,029	92,962	15.75	5,902
1983	48,573.14	34,409	33,061	15,512	15.85	979
1984	1,323.05	928	892	431	15.98	27
1986	1,829.56	1,260	1,211	619	16.05	39
1987	770.54	524	503	267	16.26	16
1988	1,916.04	1,290	1,239	677	16.25	42
1989	995.67	663	637	359	16.28	22
1990	12,231.45	8,053	7,737	4,494	16.34	275
1991	42,884.78	27,858	26,766	16,118	16.45	980
1992	1,006.23	644	619	387	16.58	23
1993	7,180,454.66	4,543,074	4,365,071	2,815,383	16.55	170,114
1994	16,957.32	10,539	10,126	6,831	16.75	408
1995	1,163,518.36	712,306	684,397	479,121	16.79	28,536
1996	136,750.35	82,296	79,072	57,679	16.87	3,419
1997	2,255,291.89	1,337,163	1,284,772	970,520	16.82	57,700
2000	62,308.54	34,693	33,334	28,975	17.11	1,693
2001	339,034.47	184,875	177,631	161,403	17.09	9,444
2006	14,081.71	6,613	6,354	7,728	17.50	442
2007	28,838.76	13,047	12,536	16,303	17.55	929
2012	4,153,926.68	1,444,320	1,387,730	2,766,197	17.82	155,230
2013	2,073,887.49	668,207	642,026	1,431,862	17.88	80,082
2014	191,425.87	56,432	54,221	137,205	17.94	7,648
2017	144,046.69	28,723	27,598	116,449	18.07	6,444
2018	139,569.24	22,568	21,684	117,885	18.15	6,495
2019	272,566.83	32,981	31,689	240,878	18.16	13,264
	19,194,322.12	9,946,228	9,556,524	9,637,798		560,523

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAYS MINE STATION TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
1894	9,692.00	9,692	9,692			
1905	584.13	578	555	29	1.15	25
1906	38,476.97	37,777	36,296	2,181	2.14	1,019
1909	54.95	54	52	3	2.44	1
1915	149.00	143	137	12	4.61	3
1923	28,824.04	26,974	25,916	2,908	6.76	430
1928	1,754.14	1,607	1,544	210	8.54	25
1929	1,618.00	1,482	1,424	194	8.51	23
1930	2,023.01	1,832	1,760	263	9.52	28
1931	37,143.90	33,615	32,297	4,847	9.50	510
1935	498.19	444	427	72	10.58	7
1937	50,237.31	44,149	42,418	7,819	11.65	671
1951	28,142.69	23,212	22,302	5,841	14.97	390
1952	66,350.50	54,414	52,280	14,070	15.25	923
1953	159,831.28	130,294	125,185	34,646	15.53	2,231
1954	39,536.75	32,294	31,028	8,509	15.14	562
1955	2,412.48	1,957	1,880	532	15.47	34
1957	565.19	452	434	131	16.15	8
1958	2,118.16	1,681	1,615	503	16.50	30
1959	209.59	166	159	50	16.24	3
1962	233.82	182	175	59	16.84	4
1963	1,705.00	1,317	1,265	440	17.26	25
1967	210.00	158	152	58	17.96	3
1968	3,514.01	2,632	2,529	985	17.93	55
1969	930.65	689	662	269	18.43	15
1971	355.64	260	250	106	18.47	6
1972	2,839.64	2,066	1,985	855	18.53	46
1975	176,525.54	124,768	119,876	56,650	19.29	2,937
1976	22,111.00	15,493	14,885	7,226	19.44	372
1978	0.03		0			
1979	0.08		0			
1980	962.00	651	625	337	19.85	17
1981	410.00	274	263	147	20.11	7
1982	57.40	38	37	21	20.38	1
1983	25,978.90	17,003	16,336	9,643	20.32	475
1985	76,193.86	48,673	46,764	29,429	20.64	1,426
1986	221.00	140	135	86	20.68	4
1987	1,190.45	739	710	480	21.06	23
1989	642,885.43	388,624	373,385	269,500	21.26	12,676

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAYS MINE STATION TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
1990	8,959,853.53	5,334,697	5,125,513	3,834,340	21.41	179,091
1991	4,065,972.24	2,381,033	2,287,668	1,778,304	21.58	82,405
1993	8,838.96	5,013	4,816	4,023	21.75	185
1994	5,821.03	3,234	3,107	2,714	22.00	123
1995	6,669.93	3,641	3,498	3,172	22.04	144
1996	4,476.61	2,397	2,303	2,174	22.12	98
1997	132,414.31	69,425	66,703	65,712	22.23	2,956
1998	7,751.49	3,971	3,815	3,936	22.37	176
2001	250,469.04	118,622	113,971	136,498	22.79	5,989
2006	39,725.44	15,827	15,206	24,519	23.41	1,047
2008	67,546.77	24,533	23,571	43,976	23.67	1,858
2009	785.87	271	260	525	23.73	22
2010	29,994.96	9,760	9,377	20,618	23.84	865
2012	11,514,274.26	3,249,328	3,121,916	8,392,359	24.17	347,222
2013	25,957.50	6,752	6,487	19,470	24.18	805
2014	92,604.55	21,808	20,953	71,652	24.35	2,943
2017	198,983.17	30,723	29,518	169,465	24.65	6,875
2018	195,195.65	24,185	23,237	171,959	24.75	6,948
	27,033,882.04	12,311,744	11,829,357	15,204,525		664,767

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

1920	2.00	2	2			
1927	119.00	109	105	14	8.60	2
1929	5,945.58	5,445	5,232	714	8.51	84
1931	5,319.00	4,814	4,625	694	9.50	73
1947	278.00	232	223	55	14.79	4
1954	493.00	396	380	113	16.54	7
1956	179.54	142	136	43	17.14	3
1957	631.36	497	478	154	17.47	9
1963	842.00	630	605	237	19.62	12
1973	26,394.70	18,049	17,342	9,053	22.43	404
1979	391.74	250	240	152	24.17	6
1982	7,848.56	4,805	4,617	3,232	25.02	129
1984	1,071.66	639	614	458	25.40	18

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SUSQUEHANNA FILTER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2070						
NET SALVAGE PERCENT.. 0						
1985	34,553.31	20,179	19,388	15,165	26.00	583
1986	19,163.69	11,021	10,589	8,575	26.23	327
1990	8,393.40	4,495	4,319	4,075	27.32	149
1995	1,937,167.63	934,296	897,689	1,039,478	28.45	36,537
1998	37.76	17	16	21	29.41	1
2008	12,798.62	3,801	3,652	9,147	31.95	286
2009	27,067.43	7,579	7,282	19,785	32.14	616
2010	27,009.76	7,050	6,774	20,236	32.56	621
2011	5,393.93	1,309	1,258	4,136	32.79	126
2012	68,345.06	15,255	14,657	53,688	33.06	1,624
2014	10,788.07	1,974	1,897	8,891	33.48	266
	2,200,234.80	1,042,986	1,002,121	1,198,114		41,887

YARDLEY - MILL ROAD TREATMENT PLANT
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5
PROBABLE RETIREMENT YEAR.. 6-2057
NET SALVAGE PERCENT.. 0

1997	4,081,401.48	1,999,887	1,921,530	2,159,872	25.50	84,701
1998	636,566.96	305,170	293,213	343,354	25.52	13,454
1999	22,865.33	10,651	10,234	12,632	25.81	489
2001	3,473.57	1,531	1,471	2,003	26.01	77
2007	40,599.49	14,129	13,575	27,024	27.17	995
2008	19,404.61	6,419	6,167	13,237	27.31	485
2010	38,695.00	11,345	10,900	27,795	27.72	1,003
2012	12,166.56	3,085	2,964	9,202	27.96	329
2013	106,076.97	24,610	23,646	82,431	28.13	2,930
2014	22,389.82	4,684	4,500	17,889	28.34	631
2021	2,288,196.39	38,442	36,936	2,251,261	29.18	77,151
	7,271,836.18	2,419,953	2,325,137	4,946,699		182,245

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SCRANTON WTP						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
1990	6,424,742.96	3,825,292	3,675,413	2,749,330	21.41	128,413
1991	10,808.16	6,329	6,081	4,727	21.58	219
1992	63.36	37	36	28	21.52	1
1993	1,858.78	1,054	1,013	846	21.75	39
1994	2,129.12	1,183	1,137	992	22.00	45
1995	42,181.67	23,027	22,125	20,057	22.04	910
1998	71.71	37	36	36	22.37	2
1999	23,890.87	11,933	11,465	12,425	22.55	551
2000	57,593.04	27,984	26,888	30,705	22.75	1,350
2001	1,233.88	584	561	673	22.79	30
2003	779.79	348	334	445	23.00	19
2004	1,532.72	660	634	899	23.15	39
2007	36,939.80	14,089	13,537	23,403	23.52	995
2008	184,433.05	66,986	64,361	120,072	23.67	5,073
2009	133,091.40	45,917	44,118	88,973	23.73	3,749
2010	32,619.58	10,614	10,198	22,421	23.84	940
2012	31,903.15	9,003	8,650	23,253	24.17	962
2013	528.32	137	132	397	24.18	16
2014	77,664.18	18,290	17,573	60,091	24.35	2,468
2017	19,208.64	2,966	2,850	16,359	24.65	664
	7,083,274.18	4,066,470	3,907,141	3,176,133		146,485

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

1990	2,297,805.71	1,368,114	1,314,510	983,296	21.41	45,927
1991	133,597.04	78,234	75,169	58,428	21.58	2,708
1992	1,960.79	1,134	1,090	871	21.52	40
1993	35.91	20	19	17	21.75	1
1995	601.31	328	315	286	22.04	13
1999	5.76	3	3	3	22.55	
2000	2,758.46	1,340	1,287	1,471	22.75	65
2001	375.44	178	171	204	22.79	9
2006	8,629.98	3,438	3,303	5,327	23.41	228
2007	58.48	22	21	37	23.52	2
2009	16,915.26	5,836	5,607	11,308	23.73	477

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWNELL WTP						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
2010	7,308.81	2,378	2,285	5,024	23.84	211
2012	119,943.23	33,848	32,522	87,421	24.17	3,617
2013	41,899.64	10,898	10,471	31,429	24.18	1,300
2014	19,329.32	4,552	4,374	14,956	24.35	614
2019	1,090.61	100	96	995	24.82	40
	2,652,315.75	1,510,423	1,451,243	1,201,073		55,252

CHINCHILLA WTP						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
1893	14,836.59	14,837	14,837			
1907	187.12	184	177	10	1.78	6
1910	1,427.96	1,385	1,330	98	3.45	28
1921	42,429.29	39,654	38,078	4,351	7.03	619
1990	1,459,927.15	869,241	834,698	625,229	21.41	29,203
1991	125,225.99	73,332	70,418	54,808	21.58	2,540
1992	1,469.28	850	816	653	21.52	30
1993	650.89	369	354	297	21.75	14
1994	2,419.58	1,344	1,291	1,129	22.00	51
1995	10,944.29	5,974	5,737	5,208	22.04	236
1997	674.81	354	340	335	22.23	15
1998	244.82	125	120	125	22.37	6
1999	163.20	82	79	84	22.55	4
2001	18,845.86	8,925	8,570	10,276	22.79	451
2005	80,991.72	33,547	32,214	48,778	23.34	2,090
2008	16,964.75	6,162	5,917	11,048	23.67	467
	1,777,403.30	1,056,365	1,014,975	762,428		35,760

NESBITT WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. 0						
1988	3,071,095.55	1,913,600	1,838,623	1,232,473	20.26	60,833
1989	20,213.19	12,482	11,993	8,220	20.13	408

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NESBITT WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. 0						
1990	4,961.45	3,017	2,899	2,063	20.31	102
1991	16,130.80	9,643	9,265	6,866	20.52	335
1992	1,148.36	674	648	501	20.75	24
1993	6,916.77	4,002	3,845	3,072	20.76	148
1994	1,753.58	998	959	795	20.81	38
1995	17,326.81	9,689	9,309	8,017	20.89	384
1997	1,057.68	568	546	512	21.16	24
1998	3,562.34	1,867	1,794	1,768	21.35	83
1999	52,859.37	27,117	26,055	26,805	21.36	1,255
2000	16,022.97	7,992	7,679	8,344	21.60	386
2001	577.08	280	269	308	21.70	14
2007	20,878.82	8,235	7,912	12,966	22.26	582
2008	8,002.36	3,003	2,885	5,117	22.47	228
2009	39,060.79	13,913	13,368	25,693	22.59	1,137
2010	14,986.30	5,050	4,852	10,134	22.63	448
2012	81,800.26	24,017	23,076	58,724	22.86	2,569
2013	32,118.74	8,682	8,342	23,777	22.95	1,036
2014	28,769.10	7,054	6,778	21,991	23.08	953
2016	562,914.51	107,742	103,521	459,394	23.24	19,767
2018	85,920.60	11,187	10,749	75,172	23.38	3,215
	4,088,077.43	2,180,812	2,095,365	1,992,712		93,969

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

1992	4,751,108.26	2,691,028	2,585,590	2,165,518	22.58	95,904
1993	54,356.78	30,211	29,027	25,329	22.78	1,112
1995	32,030.36	17,146	16,474	15,556	23.00	676
1997	3,078.16	1,576	1,514	1,564	23.35	67
1998	3,543.58	1,774	1,704	1,839	23.45	78
2000	3,463.67	1,646	1,582	1,882	23.75	79
2001	1,211.20	561	539	672	23.75	28
2007	8,958.35	3,313	3,183	5,775	24.71	234
2008	8,813.12	3,106	2,984	5,829	24.81	235
2009	33,412.18	11,153	10,716	22,696	24.95	910
2010	3,395.99	1,070	1,028	2,368	25.00	95

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CRYSTAL LAKE WATER TREATMENT PLANT INTERIM SURVIVOR CURVE.. IOWA 60-S0.5 PROBABLE RETIREMENT YEAR.. 6-2052 NET SALVAGE PERCENT.. 0						
2012	39,565.46	10,786	10,363	29,202	25.34	1,152
2013	53,719.47	13,473	12,945	40,774	25.40	1,605
2014	49,390.50	11,187	10,749	38,642	25.61	1,509
2019	2,864.92	250	240	2,625	26.15	100
	5,048,912.00	2,798,280	2,688,640	2,360,272		103,784

CEASETOWN WATER TREATMENT PLANT INTERIM SURVIVOR CURVE.. IOWA 60-S0.5 PROBABLE RETIREMENT YEAR.. 6-2053 NET SALVAGE PERCENT.. 0						
1993	7,988,456.15	4,416,817	4,243,762	3,744,694	23.05	162,460
1994	44,194.91	23,945	23,007	21,188	23.26	911
1995	118,178.04	62,634	60,180	57,998	23.50	2,468
1997	117,324.81	59,507	57,175	60,149	23.81	2,526
1998	3,366.88	1,669	1,604	1,763	23.90	74
1999	532.85	258	248	285	24.01	12
2000	9,264.78	4,362	4,191	5,074	24.16	210
2001	43,265.97	19,781	19,006	24,260	24.34	997
2006	0.33		0			
2007	9,549.60	3,489	3,352	6,197	25.18	246
2008	2,264.03	789	758	1,506	25.26	60
2009	26,199.97	8,615	8,277	17,923	25.52	702
2010	165,181.88	51,107	49,104	116,077	25.67	4,522
2012	34,593.21	9,299	8,935	25,659	25.84	993
2013	128,885.26	31,770	30,525	98,360	25.98	3,786
2014	37,093.23	8,264	7,940	29,153	26.17	1,114
2019	8,081.58	691	664	7,418	26.74	277
	8,736,433.48	4,702,997	4,518,729	4,217,704		181,358

WATRES WATER TREATMENT PLANT INTERIM SURVIVOR CURVE.. IOWA 60-S0.5 PROBABLE RETIREMENT YEAR.. 6-2053 NET SALVAGE PERCENT.. 0						
1993	8,769,938.43	4,848,899	4,658,914	4,111,024	23.05	178,352
1994	463,999.38	251,395	241,545	222,454	23.26	9,564

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WATRES WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2053						
NET SALVAGE PERCENT.. 0						
1995	152,290.96	80,714	77,552	74,739	23.50	3,180
1996	1,500.56	781	750	750	23.52	32
1998	91.08	45	43	48	23.90	2
2000	6,029.72	2,839	2,728	3,302	24.16	137
2001	3,188.33	1,458	1,401	1,787	24.34	73
2003	1,537.06	660	634	903	24.60	37
2008	38,154.92	13,289	12,768	25,387	25.26	1,005
2009	16,416.46	5,398	5,187	11,230	25.52	440
2010	6,304.52	1,951	1,875	4,430	25.67	173
2012	36,404.23	9,785	9,402	27,003	25.84	1,045
2013	70,933.95	17,485	16,800	54,134	25.98	2,084
2014	19,921.37	4,438	4,264	15,657	26.17	598
	9,586,710.97	5,239,137	5,033,862	4,552,849		196,722

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

1999	5,824,071.00	2,476,395	2,379,367	3,444,704	30.41	113,275
2001	40,700.36	16,187	15,553	25,148	31.05	810
2007	10,162.55	3,110	2,988	7,174	32.89	218
2008	6,430.94	1,858	1,785	4,646	33.23	140
2009	20,153.37	5,492	5,277	14,877	33.37	446
2010	6,227.91	1,583	1,521	4,707	33.75	139
2012	14,664.07	3,191	3,066	11,598	34.17	339
2013	49,081.55	9,679	9,300	39,782	34.60	1,150
2014	41,390.35	7,326	7,039	34,351	34.87	985
	6,012,882.10	2,524,821	2,425,896	3,586,986		117,502

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

1995	40,740.27	19,107	18,358	22,382	30.00	746
2006	5,492,101.10	1,736,602	1,668,560	3,823,541	33.52	114,067

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WEST SHORE REGIONAL TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2081						
NET SALVAGE PERCENT.. 0						
2008	14,881.08	4,219	4,054	10,827	34.12	317
2009	10,105.34	2,690	2,585	7,521	34.45	218
2011	20,843.84	4,794	4,606	16,238	35.16	462
2012	159,124.19	33,703	32,382	126,742	35.35	3,585
2013	12,202.19	2,344	2,252	9,950	35.75	278
2014	523,557.86	90,314	86,775	436,782	35.98	12,140
2021	1,065,817.06	13,962	13,415	1,052,402	37.67	27,937
	7,339,372.93	1,907,735	1,832,988	5,506,385		159,750
MCMURRAY/SAXONBURG						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2061						
NET SALVAGE PERCENT.. 0						
1992	45,446.78	24,269	23,318	22,129	25.75	859
2011	3,266,953.16	853,982	820,522	2,446,431	29.66	82,483
2012	3,336.82	805	773	2,563	29.87	86
2018	2,859,613.70	291,109	279,703	2,579,911	30.87	83,573
	6,175,350.46	1,170,165	1,124,317	5,051,033		167,001
ROCK RUN FILTRATION PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2061						
NET SALVAGE PERCENT.. 0						
1992	110,697.56	59,112	56,796	53,902	25.75	2,093
2011	4,695,552.85	1,227,418	1,179,326	3,516,227	29.66	118,551
2012	14,769.41	3,564	3,424	11,345	29.87	380
2013	31,104.01	6,874	6,605	24,499	29.96	818
2014	33,548.23	6,669	6,408	27,141	30.23	898
2017	8,769.56	1,121	1,077	7,692	30.71	250
2019	145,941.79	10,873	10,447	135,495	31.06	4,362
	5,040,383.41	1,315,631	1,264,083	3,776,300		127,352

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ELLWOOD TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2078						
NET SALVAGE PERCENT.. 0						
2006	51,518.05	16,450	15,805	35,713	33.04	1,081
2018	38,365,682.82	3,356,997	3,225,466	35,140,216	36.50	962,746
2019	840,408.61	53,618	51,517	788,891	36.71	21,490
	39,257,609.48	3,427,065	3,292,789	35,964,820		985,317
MONTROSE TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2078						
NET SALVAGE PERCENT.. 0						
2018	5,095,728.34	445,876	428,406	4,667,323	36.50	127,872
2019	13,515.72	862	828	12,687	36.71	346
	5,109,244.06	446,738	429,234	4,680,010		128,218
OTHER						
LARGE STRUCTURES						
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1888	4,319.09	4,319	4,319			
1895	2,105.61	2,106	2,106			
1902	3,652.00	3,652	3,652			
1904	4,936.00	4,936	4,936			
1906	10,099.40	10,099	10,099			
1908	2,461.05	2,461	2,461			
1909	472.28	472	472			
1910	3,087.53	3,088	3,088			
1912	26.50	26	27			
1914	30.00	30	30			
1915	47.10	47	47			
1917	1,446.09	1,446	1,446			
1918	312.51	313	313			
1921	1,979.50	1,980	1,980			
1922	0.32		0			
1923	265,311.81	265,312	265,312			
1924	90,322.54	90,323	90,323			
1926	44.00	44	44			

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER						
LARGE STRUCTURES						
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1927	378.43	378	378			
1928	20,047.10	20,047	20,047			
1930	3,544.35	3,535	3,385	159	0.24	159
1931	4,019.43	4,001	3,832	188	0.41	188
1932	16.80	17	17			
1933	212.87	211	202	11	0.79	11
1934	114.24	113	108	6	0.99	6
1937	519.55	509	487	32	1.71	19
1938	275.05	269	258	17	1.97	9
1941	290.96	281	269	22	2.83	8
1942	13.00	13	13			
1944	104.76	100	96	9	3.80	2
1946	1,076.08	1,024	981	95	3.87	25
1947	14,488.42	13,709	13,129	1,360	4.24	321
1948	183.72	173	166	18	4.62	4
1950	107.70	100	96	12	5.42	2
1951	111,670.85	103,921	99,523	12,148	5.26	2,310
1952	1,270.21	1,174	1,124	146	5.68	26
1953	392,240.53	360,038	344,802	47,438	6.13	7,739
1954	40,808.15	37,462	35,877	4,931	6.03	818
1955	27,213.35	24,791	23,742	3,471	6.50	534
1956	25,003.38	22,763	21,800	3,204	6.45	497
1957	10,398.25	9,390	8,993	1,406	6.93	203
1958	115,609.78	103,517	99,136	16,473	7.42	2,220
1959	41,625.14	37,205	35,631	5,995	7.43	807
1960	8,841.76	7,830	7,499	1,343	7.94	169
1961	214.35	189	181	33	7.99	4
1962	9,138.26	7,992	7,654	1,484	8.53	174
1963	421.99	365	350	72	9.07	8
1964	1,925.43	1,661	1,591	335	9.17	37
1965	9,065.31	7,735	7,408	1,658	9.72	171
1966	2,217.82	1,871	1,792	426	10.29	41
1967	11,496.50	9,649	9,241	2,256	10.44	216
1968	800.03	663	635	165	11.02	15
1969	30,358.50	25,021	23,962	6,396	11.20	571
1970	983.27	800	766	217	11.79	18
1971	1,995.36	1,602	1,534	461	12.39	37
1972	30,857.67	24,594	23,553	7,304	12.61	579
1973	287,251.20	225,693	216,142	71,109	13.23	5,375

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER						
LARGE STRUCTURES						
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1974	147.41	114	109	38	13.85	3
1975	15,305.09	11,672	11,178	4,127	14.48	285
1976	1,757.11	1,327	1,271	486	14.74	33
1977	3,419.41	2,541	2,433	986	15.38	64
1978	12,447.17	9,096	8,711	3,736	16.02	233
1979	5,563.62	3,996	3,827	1,737	16.67	104
1980	3,355.01	2,367	2,267	1,088	17.32	63
1981	4,947.04	3,446	3,300	1,647	17.64	93
1982	16,431.01	11,229	10,754	5,677	18.30	310
1983	91,728.98	61,449	58,849	32,880	18.97	1,733
1984	37,576.21	24,658	23,615	13,962	19.65	711
1985	365,748.79	234,957	225,014	140,735	20.32	6,926
1986	393,893.66	247,523	237,048	156,845	20.99	7,472
1987	38,220.92	23,471	22,478	15,743	21.68	726
1988	129,737.95	78,232	74,921	54,817	22.06	2,485
1989	627,685.73	369,205	353,581	274,105	22.75	12,049
1990	766,183.23	439,253	420,665	345,518	23.45	14,734
1991	128,395.48	71,670	68,637	59,758	24.14	2,475
1992	24,203.90	13,138	12,582	11,622	24.85	468
1993	4,799.50	2,530	2,423	2,377	25.56	93
1994	864,519.97	442,202	423,489	441,031	26.26	16,795
1995	146,298.67	72,506	69,438	76,861	26.97	2,850
1996	574,660.42	275,492	263,834	310,827	27.69	11,225
1997	184,768.84	85,548	81,928	102,841	28.41	3,620
1998	3,264.24	1,457	1,395	1,869	29.13	64
1999	23.87	10	10	14	29.85	
2000	5,245.59	2,165	2,073	3,172	30.58	104
2001	721.32	285	273	448	31.32	14
2002	791,159.24	299,296	286,631	504,529	32.05	15,742
2003	194,077.66	70,023	67,060	127,018	32.78	3,875
2004	31,501.32	10,748	10,293	21,208	33.78	628
2005	40,669.07	13,152	12,595	28,074	34.52	813
2006	761,367.68	232,522	222,682	538,685	35.26	15,278
2007	349,239.74	100,267	96,024	253,216	36.01	7,032
2008	273,311.47	73,411	70,304	203,007	36.75	5,524
2009	341,171.12	85,293	81,684	259,488	37.50	6,920
2010	1,800.57	416	398	1,402	38.25	37
2011	105,136.85	22,184	21,245	83,892	39.25	2,137
2012	1,261,748.47	242,130	231,884	1,029,865	40.00	25,747

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER						
LARGE STRUCTURES						
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
2013	858,147.43	148,116	141,848	716,299	40.76	17,574
2014	274,340.84	41,974	40,198	234,143	41.52	5,639
2016	163,029.40	18,471	17,689	145,340	43.04	3,377
2017	233,590.08	21,771	20,850	212,740	43.81	4,856
2018	1,129,077.93	82,197	78,719	1,050,359	44.58	23,561
2019	1,945,869.60	101,574	97,276	1,848,594	45.35	40,763
2020	686,653.68	21,698	20,780	665,874	45.90	14,507
2021	1,728,512.91	18,668	17,878	1,710,635	46.01	37,180
9999	27,162.27-	8,749-	8,406-	18,756-		537-
	17,191,745.81	5,537,761	5,320,786	11,870,960		339,708
	228,716,726.07	83,606,155	80,330,377	148,386,346		5,428,953
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.3 2.37

PENNSYLVANIA-AMERICAN WATER COMPANY
 WATER OPERATIONS

ACCOUNT 320.18 PURIFICATION SYSTEM - LARGE STRUCTURES PAINT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1982	50,562.15	50,562	50,562			
1997	52,683.58	52,684	52,684			
	103,245.73	103,246	103,246			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.19 PURIFICATION SYSTEM - LARGE STRUCTURES PAINT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1983	72,520.43	72,520	72,520			
1984	234,848.64	234,849	234,849			
1985	136,747.74	136,748	136,748			
1986	103,281.57	103,282	103,282			
1987	104,997.90	104,998	104,998			
1988	99,795.30	99,795	99,795			
1989	6,520.49	6,520	6,520			
1991	1,937.55	1,938	1,938			
1994	36.73	37	37			
1996	174,603.42	174,603	174,603			
1997	251,912.62	251,913	251,913			
1998	175,497.41	175,497	175,497			
1999	516,089.23	516,089	516,089			
2004	475,875.22	475,875	475,875			
2005	650,415.46	650,415	650,415			
2007	375,290.42	375,290	375,290			
2008	114,399.73	114,400	114,400			
2015	27,772.91	18,052	13,888	13,885	3.50	3,967
	3,522,542.77	3,512,821	3,508,657	13,886		3,967
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.5 0.11

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.20 PURIFICATION SYSTEM - CHEMICAL TREATMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 36-R0.5						
NET SALVAGE PERCENT.. 0						
1917	978.00	978	978			
1928	456.40	456	456			
1929	45.50	46	46			
1935	33.55	34	34			
1940	8.13	8	8			
1945	29.17	29	29			
1947	7,302.60	7,303	7,303			
1949	80.97	81	81			
1950	204.80	205	205			
1951	48.93	49	49			
1953	62.36	61	59	3	1.43	2
1955	10,196.33	9,831	9,446	750	2.47	304
1957	562.75	534	513	50	3.52	14
1958	40,023.86	37,614	36,139	3,885	4.07	955
1962	6,154.17	5,639	5,418	736	5.44	135
1963	823.57	752	723	101	5.60	18
1964	7,636.81	6,895	6,625	1,012	6.19	163
1965	37,342.06	33,548	32,233	5,109	6.39	800
1966	1,688.98	1,500	1,441	248	7.00	35
1967	688.22	608	584	104	7.23	14
1968	799.21	701	674	125	7.48	17
1969	2,258.71	1,968	1,891	368	7.74	48
1970	8,536.97	7,342	7,054	1,483	8.38	177
1971	15,632.78	13,341	12,818	2,815	8.67	325
1972	32,603.76	27,596	26,514	6,090	8.98	678
1973	256,480.10	215,187	206,751	49,729	9.31	5,341
1974	31,941.16	26,549	25,508	6,433	9.65	667
1975	42,769.93	35,200	33,820	8,950	10.00	895
1976	1,073,863.59	874,555	840,271	233,593	10.37	22,526
1977	28,840.00	23,228	22,317	6,523	10.75	607
1978	51,212.94	40,766	39,168	12,045	11.15	1,080
1979	19,376.89	15,317	14,717	4,660	11.26	414
1980	60,262.01	47,016	45,173	15,089	11.69	1,291
1981	192,254.16	147,940	142,140	50,114	12.13	4,131
1982	7,527.22	5,709	5,485	2,042	12.58	162
1983	72,692.91	54,578	52,438	20,255	12.78	1,585
1984	292,693.25	216,242	207,765	84,928	13.26	6,405
1985	975,342.46	712,000	684,088	291,254	13.50	21,574
1986	2,015,391.19	1,445,237	1,388,581	626,810	14.00	44,772
1987	719,004.40	508,480	488,547	230,457	14.28	16,138
1988	108,892.48	75,876	72,902	35,990	14.58	2,468

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.20 PURIFICATION SYSTEM - CHEMICAL TREATMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 36-R0.5						
NET SALVAGE PERCENT.. 0						
1989	781,726.82	533,529	512,614	269,113	15.12	17,798
1990	435,976.16	292,540	281,072	154,904	15.45	10,026
1991	703,892.04	463,724	445,545	258,347	15.80	16,351
1992	4,299,299.20	2,777,347	2,668,470	1,630,829	16.16	100,918
1993	99,614.98	63,026	60,555	39,060	16.55	2,360
1994	739,039.18	459,313	441,307	297,732	16.75	17,775
1995	4,638,977.20	2,814,931	2,704,580	1,934,397	17.17	112,661
1996	2,064,870.70	1,221,578	1,173,690	891,181	17.60	50,635
1997	3,330,337.85	1,925,601	1,850,114	1,480,224	17.87	82,833
1998	2,072,021.04	1,163,647	1,118,030	953,991	18.34	52,017
1999	7,194,288.92	3,933,837	3,779,623	3,414,666	18.65	183,092
2000	1,257.81	668	642	616	18.99	32
2001	2,457,933.54	1,264,853	1,215,268	1,242,666	19.34	64,254
2002	77,713.84	38,795	37,274	40,440	19.56	2,067
2003	1,965,183.76	945,253	908,197	1,056,987	19.96	52,955
2004	1,987,873.10	921,976	885,833	1,102,040	20.23	54,476
2005	2,212,850.39	989,587	950,793	1,262,057	20.40	61,866
2006	690,729.85	295,494	283,910	406,820	20.73	19,625
2007	2,386,552.08	975,861	937,605	1,448,947	20.96	69,129
2008	1,780,495.49	692,257	665,119	1,115,376	21.22	52,562
2009	330,556.92	121,909	117,130	213,427	21.40	9,973
2010	570,675.59	198,823	191,029	379,647	21.50	17,658
2011	1,262,052.67	412,186	396,028	866,025	21.65	40,001
2012	1,306,579.53	397,200	381,629	924,951	21.75	42,526
2013	452,561.88	127,351	122,359	330,203	21.71	15,210
2014	607,096.84	155,720	149,615	457,482	21.74	21,043
2015	4,098,427.61	948,376	911,198	3,187,230	21.59	147,625
2016	5,707,885.17	1,167,833	1,122,052	4,585,833	21.38	214,492
2017	5,840,162.80	1,027,869	987,574	4,852,589	21.07	230,308
2018	2,969,544.68	432,366	415,416	2,554,129	20.54	124,349
2019	3,915,592.91	440,504	423,236	3,492,357	19.72	177,097
2020	7,658,348.02	577,439	554,802	7,103,546	18.38	386,482
2021	8,982,749.55	287,448	276,180	8,706,570	15.12	575,831
9999	42,367.00-	15,423-	14,819-	27,548-		1,492-
	89,703,244.40	32,654,417	31,374,662	58,328,582		3,158,276

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.5 3.52

PENNSYLVANIA-AMERICAN WATER COMPANY
 WATER OPERATIONS

ACCOUNT 320.29 PURIFICATION SYSTEM - CHEMICAL TREATMENT PAINT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1985	8,167.87	8,168	8,168			
	8,167.87	8,168	8,168			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.30 GRANULAR ACTIVATED CARBON

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 7-L2						
NET SALVAGE PERCENT.. 0						
1992	755.89	756	756			
1994	3,127.19	3,127	3,127			
1995	22,529.51	22,530	22,530			
1996	19,021.10	19,021	19,021			
1998	24,638.62	24,639	24,639			
1999	9,019.00	9,019	9,019			
2000	312,300.74	312,301	312,301			
2001	606,833.55	606,834	606,834			
2002	259,574.29	259,574	259,574			
2003	38,501.51	38,321	29,312	9,190	0.09	9,190
2007	133,689.45	126,390	96,678	37,011	0.84	37,011
2008	22,525.60	20,922	16,004	6,522	1.03	6,332
2009	290,056.89	263,952	201,901	88,156	1.24	71,094
2010	252,059.62	224,081	171,403	80,657	1.44	56,012
2011	762,602.44	659,041	504,112	258,490	1.65	156,661
2012	400,634.51	335,331	256,500	144,135	1.85	77,911
2013	1,334,285.01	1,077,435	824,149	510,136	2.03	251,299
2014	648,647.47	502,053	384,029	264,618	2.19	120,830
2015	42,995.05	31,610	24,179	18,816	2.34	8,041
2016	110,250.14	75,797	57,978	52,272	2.50	20,909
2017	448,612.29	278,992	213,406	235,206	2.74	85,842
2018	1,179,397.17	625,316	478,315	701,082	3.10	226,155
2019	1,522,194.81	619,838	474,125	1,048,070	3.64	287,931
2020	617,251.95	159,745	122,191	495,061	4.30	115,130
2021	176,656.83	15,864	12,135	164,522	5.07	32,450
	9,238,160.63	6,312,489	5,124,218	4,113,943		1,562,798
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.6						16.92

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.37 WASTE HANDLING AND TREATMENT - EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R3						
NET SALVAGE PERCENT.. 0						
1991	6,218,823.68	5,292,219	6,197,665	21,159	5.34	3,962
1997	592,975.99	443,072	518,877	74,099	8.29	8,938
1999	1,626,361.65	1,145,284	1,341,231	285,131	9.45	30,173
2000	840,783.05	573,078	671,126	169,657	10.04	16,898
2002	3,162.77	2,005	2,348	815	11.27	72
2003	256,272.33	155,506	182,112	74,160	11.99	6,185
2004	54,091.81	31,427	36,804	17,288	12.62	1,370
2005	13,991.19	7,757	9,084	4,907	13.26	370
2013	15,021.77	4,609	5,398	9,624	19.20	501
2014	585,687.37	159,893	187,249	398,438	19.97	19,952
2015	1,027,405.88	245,139	287,080	740,326	20.75	35,678
2016	3,708,242.13	754,627	883,735	2,824,507	21.53	131,189
2017	16,493.28	2,768	3,242	13,251	22.31	594
	14,959,312.90	8,817,384	10,325,951	4,633,362		255,882
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						18.1 1.71

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 330.00 DISTRIBUTION RESERVOIRS AND STANDPIPES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S0.5						
NET SALVAGE PERCENT.. 0						
1900	155,293.70	150,945	142,872	12,422	3.50	3,549
1906	5,215.73	5,000	4,733	483	4.99	97
1907	47,398.97	45,588	43,150	4,249	4.55	934
1911	21,166.48	19,880	18,817	2,349	7.15	329
1912	4,869.35	4,585	4,340	529	6.78	78
1922	37,493.82	33,947	32,131	5,363	10.40	516
1923	14,266.34	12,928	12,237	2,029	10.20	199
1924	1,161.00	1,053	997	164	10.02	16
1929	2,421.17	2,150	2,035	386	11.67	33
1931	5,400.00	4,740	4,486	914	12.60	73
1933	65.00	56	53	12	13.54	1
1935	289.70	251	238	52	13.50	4
1938	6,799.96	5,792	5,482	1,318	14.54	91
1940	15,697.76	13,177	12,472	3,226	15.59	207
1941	8,321.81	6,967	6,594	1,728	15.65	110
1943	65.00	54	51	14	16.74	1
1949	20,875.47	16,648	15,758	5,117	18.41	278
1950	11,222.42	8,906	8,430	2,792	18.59	150
1951	84,607.38	66,806	63,233	21,374	18.79	1,138
1952	1,055.33	829	785	270	18.99	14
1953	767,149.49	593,774	562,016	205,133	20.00	10,257
1954	173,240.66	133,309	126,179	47,062	20.22	2,327
1955	59,109.20	45,207	42,789	16,320	20.45	798
1956	48,733.30	37,028	35,048	13,685	20.71	661
1957	84,603.91	63,842	60,427	24,177	20.97	1,153
1958	76,375.43	57,228	54,167	22,208	21.25	1,045
1959	167,086.54	124,279	117,632	49,455	21.53	2,297
1960	25,067.51	18,500	17,511	7,557	21.83	346
1961	401,860.35	294,162	278,429	123,431	22.15	5,573
1962	187,270.36	135,940	128,669	58,601	22.47	2,608
1963	15,182.04	10,925	10,341	4,841	22.80	212
1964	45,660.48	32,556	30,815	14,845	23.15	641
1965	56,591.91	39,965	37,827	18,765	23.50	799
1966	395,068.78	276,272	261,496	133,573	23.87	5,596
1967	798,194.72	552,510	522,959	275,236	24.24	11,355
1968	283,136.03	193,892	183,522	99,614	24.62	4,046
1969	84,459.71	57,196	54,137	30,323	25.02	1,212
1970	69,969.80	46,845	44,339	25,631	25.42	1,008
1971	377,069.90	249,469	236,126	140,944	25.83	5,457
1972	173,525.11	114,249	108,138	65,387	25.68	2,546
1973	3,537,472.80	2,299,004	2,176,041	1,361,432	26.13	52,102

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 330.00 DISTRIBUTION RESERVOIRS AND STANDPIPES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S0.5						
NET SALVAGE PERCENT.. 0						
1974	695,684.14	446,073	422,215	273,469	26.58	10,289
1975	390,540.59	246,978	233,768	156,773	27.03	5,800
1976	351,039.60	218,838	207,133	143,907	27.49	5,235
1977	206,523.03	127,755	120,922	85,601	27.44	3,120
1978	447,887.40	272,763	258,174	189,713	27.93	6,792
1979	297,675.32	178,367	168,827	128,848	28.43	4,532
1980	1,077.30	635	601	476	28.92	16
1981	53,859.69	31,411	29,731	24,129	28.94	834
1982	890,725.68	510,208	482,919	407,807	29.46	13,843
1983	1,392,338.73	782,634	740,775	651,564	29.99	21,726
1984	32,388.90	17,976	17,015	15,374	30.07	511
1985	1,740,960.68	946,734	896,098	844,863	30.62	27,592
1986	1,640,405.64	879,257	832,230	808,176	30.73	26,299
1987	229,882.37	120,550	114,102	115,780	31.29	3,700
1988	3,064,458.15	1,580,954	1,496,396	1,568,062	31.44	49,875
1989	5,112,176.18	2,575,514	2,437,762	2,674,414	32.01	83,549
1990	6,139,618.28	3,036,655	2,874,239	3,265,379	32.19	101,441
1991	673,096.86	324,365	307,016	366,081	32.79	11,164
1992	1,316,505.21	621,390	588,155	728,350	33.00	22,071
1993	7,681,033.98	3,524,058	3,335,573	4,345,461	33.61	129,291
1994	2,029,447.84	909,599	860,949	1,168,499	33.85	34,520
1995	1,588,153.91	690,212	653,296	934,858	34.48	27,113
1996	3,326,830.45	1,408,247	1,332,927	1,993,903	34.74	57,395
1997	2,284,354.41	940,240	889,951	1,394,403	35.02	39,817
1998	1,217,249.89	486,291	460,282	756,968	35.32	21,432
1999	5,103,799.29	1,963,942	1,858,900	3,244,899	35.98	90,186
2000	3,501,923.99	1,302,716	1,233,040	2,268,884	36.30	62,504
2001	5,102,332.69	1,830,717	1,732,800	3,369,533	36.64	91,963
2002	2,276,354.48	785,798	743,769	1,532,585	36.99	41,432
2003	2,411,912.94	798,826	756,101	1,655,812	37.36	44,320
2004	1,521,508.36	482,014	456,233	1,065,275	37.75	28,219
2005	3,737,956.90	1,128,863	1,068,485	2,669,472	38.14	69,991
2006	2,882,960.94	826,833	782,610	2,100,351	38.55	54,484
2007	1,535,575.60	416,448	394,174	1,141,402	38.97	29,289
2008	236,283.67	60,300	57,075	179,209	39.41	4,547
2009	24,847.54	5,934	5,617	19,231	39.85	483
2010	797,791.47	177,110	167,637	630,154	40.31	15,633
2011	259,432.54	53,132	50,290	209,143	40.78	5,129
2012	224,267.92	41,983	39,738	184,530	41.26	4,472
2013	4,270,664.76	726,013	687,182	3,583,483	41.50	86,349
2014	6,070,680.40	919,708	870,517	5,200,163	42.00	123,813

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 330.00 DISTRIBUTION RESERVOIRS AND STANDPIPES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S0.5						
NET SALVAGE PERCENT.. 0						
2015	376,902.04	50,203	47,518	329,384	42.28	7,791
2016	8,407,642.27	956,790	905,616	7,502,026	42.81	175,240
2017	5,267,135.15	497,744	471,122	4,796,013	43.12	111,225
2018	3,554,436.93	265,161	250,979	3,303,458	43.45	76,029
2019	3,239,024.89	174,907	165,552	3,073,473	43.80	70,171
2020	975,836.59	32,007	30,295	945,542	44.16	21,412
2021	2,005,503.30	22,462	21,260	1,984,243	44.34	44,751
9999	2,905,114.51-	1,016,108-	961,761-	1,943,354-		52,792-
	111,954,088.80	39,157,661	37,063,307	74,890,782		2,034,455
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						36.8 1.82

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 330.10 ELEVATED TANKS AND STANDPIPES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S0.5						
NET SALVAGE PERCENT.. 0						
1992	189,738.86	89,557	84,767	104,972	33.00	3,181
2007	122,168.23	33,132	31,360	90,808	38.97	2,330
2008	452,291.74	115,425	109,251	343,041	39.41	8,704
2009	610,424.47	145,769	137,973	472,451	39.85	11,856
2010	1,113,481.79	247,193	233,972	879,510	40.31	21,819
2011	1.21			1	40.78	
2012	70,427.57	13,184	12,479	57,949	41.26	1,404
2013	7,308,578.58	1,242,458	1,176,005	6,132,574	41.50	147,773
2014	402,306.06	60,949	57,689	344,617	42.00	8,205
2015	76,345.70	10,169	9,625	66,721	42.28	1,578
2017	23,320.15	2,204	2,086	21,234	43.12	492
2018	41,920.13	3,127	2,960	38,960	43.45	897
2019	3,889.76	210	199	3,691	43.80	84
2021	3,744,972.56	41,944	39,700	3,705,273	44.34	83,565
	14,159,866.81	2,005,321	1,898,066	12,261,801		291,888
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						42.0 2.06

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 330.20 GROUND LEVEL FACILITIES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S0.5						
NET SALVAGE PERCENT.. 0						
2007	729,975.76	197,969	187,381	542,595	38.97	13,923
2008	37,653.40	9,609	9,095	28,558	39.41	725
2009	21,769.28	5,199	4,921	16,848	39.85	423
2010	13,139.81	2,917	2,761	10,379	40.31	257
2011	261,613.14	53,578	50,712	210,901	40.78	5,172
2012	1,944,284.21	363,970	344,503	1,599,781	41.26	38,773
2013	5,126,495.63	871,504	824,891	4,301,605	41.50	103,653
2014	4,119,155.97	624,052	590,675	3,528,481	42.00	84,011
2015	141,079.99	18,792	17,787	123,293	42.28	2,916
2016	1,668,150.30	189,836	179,682	1,488,468	42.81	34,769
2017	150,532.79	14,225	13,464	137,069	43.12	3,179
2018	115,120.43	8,588	8,129	106,991	43.45	2,462
2019	33,498.57	1,809	1,712	31,787	43.80	726
2021	3,744,972.50	41,944	39,701	3,705,272	44.34	83,565
	18,107,441.78	2,403,992	2,275,414	15,832,028		374,554
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						42.3 2.07

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 330.30 BELOW GRADE FACILITIES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S0.5						
NET SALVAGE PERCENT.. 0						
2007	173,959.09	47,178	44,655	129,304	38.97	3,318
2010	31,397.64	6,970	6,597	24,801	40.31	615
2011	100,934.51	20,671	19,565	81,370	40.78	1,995
2014	280,555.88	42,504	40,231	240,325	42.00	5,722
2016	231,860.11	26,386	24,975	206,885	42.81	4,833
	818,707.23	143,709	136,023	682,684		16,483
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						41.4 2.01

PENNSYLVANIA-AMERICAN WATER COMPANY
 WATER OPERATIONS

ACCOUNT 330.40 CLEARWELL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S0.5						
NET SALVAGE PERCENT.. 0						
2012	12,768,982.03	2,390,353	2,262,504	10,506,478	41.26	254,641
2018	32,063.68	2,392	2,264	29,800	43.45	686
2019	5,254.37	284	269	4,985	43.80	114
	12,806,300.08	2,393,029	2,265,037	10,541,263		255,441
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						41.3 1.99

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 330.58 DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1959	427.00	427	427			
1961	3,005.00	3,005	3,005			
1962	646.00	646	646			
1963	501.00	501	501			
1984	69,262.85	69,263	69,263			
1990	105,687.39	105,687	105,687			
1997	138,050.00	138,050	138,050			
2002	764,914.30	764,914	764,914			
2003	135,772.35	135,772	135,772			
2004	456,940.96	456,941	456,941			
2007	263,798.12	263,798	263,798			
2015	272,106.38	176,869	65,856	206,250	3.50	58,929
2021	75,053.53	3,753	1,397	73,657	9.50	7,753
	2,286,164.88	2,119,626	2,006,257	279,908		66,682

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.2 2.92

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 330.59 DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1983	7,199.23	7,199	7,199			
1984	26,862.85	26,863	26,863			
1986	31,550.43	31,550	31,550			
1987	36,345.00	36,345	36,345			
1989	37,490.69	37,491	37,491			
1991	59,245.37	59,245	59,245			
1994	44,519.20	44,519	44,519			
1996	176,668.43	176,668	176,668			
1997	1,159,066.59	1,159,067	1,159,067			
1998	292,994.17	292,994	292,994			
1999	516,904.27	516,904	516,904			
2000	123,897.13	123,897	123,897			
2001	1,304,717.67	1,304,718	1,304,718			
2004	736,540.63	736,541	736,541			
2005	2,772,132.56	2,772,133	2,772,133			
2006	1,973,424.21	1,973,424	1,973,424			
2007	1,611,757.81	1,611,758	1,611,758			
2008	1,820,054.73	1,820,055	1,820,055			
2009	387,058.80	387,059	387,059			
2010	7,332.39	7,332	7,332			
2011	1,233,227.05	1,233,227	1,233,227			
2012	3,395,716.12	3,225,930	2,807,757	587,959	0.50	587,959
2013	1,350,299.88	1,147,755	998,973	351,327	1.50	234,218
2014	772,333.61	579,250	504,163	268,171	2.50	107,268
2015	3,817,936.25	2,481,659	2,159,965	1,657,971	3.50	473,706
2016	800,361.02	440,199	383,137	417,224	4.50	92,716
2017	602,080.95	270,936	235,815	366,266	5.50	66,594
2018	2,787,180.26	975,513	849,059	1,938,121	6.50	298,172
2019	1,065,127.17	266,282	231,764	833,363	7.50	111,115
2020	3,536,983.30	530,547	461,773	3,075,210	8.50	361,789
2021	3,361,462.69	168,073	146,286	3,215,177	9.50	338,440
	35,848,470.46	24,445,133	23,137,681	12,710,789		2,671,977

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.8 7.45

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 331.00 MAINS AND ACCESSORIES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 110-R2						
NET SALVAGE PERCENT.. 0						
1843	72.34	70	49	23	6.69	3
1868	3,815.50	3,514	2,467	1,348	13.17	102
1869	235.00	215	151	84	14.17	6
1870	8,505.01	7,731	5,427	3,078	15.17	203
1871	2,643.91	2,427	1,704	940	13.44	70
1872	48,073.62	43,843	30,776	17,298	14.43	1,199
1873	9,901.42	8,969	6,296	3,605	15.44	233
1874	42,610.49	38,341	26,914	15,696	16.43	955
1875	4,260.18	3,870	2,717	1,543	14.79	104
1876	8,232.75	7,427	5,213	3,020	15.79	191
1877	159.13	143	100	59	16.79	4
1878	6,503.35	5,879	4,127	2,376	15.24	156
1879	4,559.72	4,094	2,874	1,686	16.22	104
1880	304.40	271	190	114	17.24	7
1882	93.32	83	58	35	16.75	2
1883	98.23	87	61	37	17.75	2
1884	2,710.09	2,385	1,674	1,036	18.75	55
1885	36,355.68	32,255	22,642	13,714	17.35	790
1886	42,975.41	37,853	26,571	16,404	18.34	894
1887	54,275.53	47,448	33,306	20,970	19.35	1,084
1888	124,883.37	108,374	76,074	48,809	20.34	2,400
1889	156,327.49	136,708	95,963	60,364	19.02	3,174
1890	313,741.72	272,296	191,140	122,602	20.02	6,124
1891	129,718.58	111,727	78,427	51,292	21.02	2,440
1892	88,543.79	76,821	53,925	34,619	19.76	1,752
1893	319,259.39	274,882	192,955	126,304	20.75	6,087
1894	70,410.40	60,145	42,219	28,191	21.76	1,296
1895	10,185.71	8,762	6,151	4,035	20.56	196
1896	486,712.88	415,361	291,565	195,148	21.56	9,051
1897	84,064.51	71,169	49,957	34,108	22.56	1,512
1898	106,410.90	89,364	62,730	43,681	23.56	1,854
1899	633,257.47	535,229	375,707	257,550	22.43	11,482
1900	1,412,126.27	1,183,927	831,064	581,062	23.42	24,811
1901	238,273.43	198,101	139,058	99,215	24.43	4,061
1902	211,960.50	177,305	124,460	87,500	23.36	3,746
1903	361,307.12	299,704	210,379	150,928	24.36	6,196
1904	266,205.87	218,954	153,696	112,510	25.36	4,437
1905	527,797.89	436,594	306,470	221,328	24.34	9,093
1906	308,291.80	252,799	177,454	130,838	25.35	5,161
1907	1,792,741.01	1,457,498	1,023,099	769,642	26.34	29,220
1908	522,679.45	427,134	299,829	222,850	25.39	8,777

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 331.00 MAINS AND ACCESSORIES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 110-R2						
NET SALVAGE PERCENT.. 0						
1909	340,016.13	275,413	193,328	146,688	26.39	5,558
1910	290,285.04	233,041	163,584	126,701	27.39	4,626
1911	148,196.32	117,905	82,764	65,432	28.39	2,305
1912	292,305.59	233,669	164,025	128,281	27.48	4,668
1913	184,224.88	145,906	102,420	81,805	28.49	2,871
1914	466,591.51	366,181	257,043	209,549	29.48	7,108
1915	276,105.84	217,599	152,745	123,361	28.64	4,307
1916	1,143,329.05	892,597	626,563	516,766	29.64	17,435
1917	141,850.20	109,693	77,000	64,850	30.64	2,117
1918	81,346.10	63,141	44,322	37,024	29.84	1,241
1919	133,519.58	102,650	72,056	61,464	30.83	1,994
1920	271,594.31	206,738	145,121	126,473	31.84	3,972
1921	264,678.88	202,162	141,909	122,770	31.08	3,950
1922	235,982.01	178,450	125,264	110,718	32.08	3,451
1923	1,729,576.57	1,294,761	908,865	820,712	33.08	24,810
1924	943,849.41	708,642	497,435	446,414	32.36	13,795
1925	762,684.85	566,675	397,781	364,904	33.38	10,932
1926	1,954,212.32	1,437,128	1,008,800	945,412	34.36	27,515
1927	247,886.73	182,717	128,259	119,628	33.71	3,549
1928	381,894.92	278,516	195,506	186,389	34.71	5,370
1929	199,617.86	144,024	101,098	98,520	35.71	2,759
1930	171,175.94	123,726	86,850	84,326	35.09	2,403
1931	239,365.56	171,146	120,137	119,229	36.08	3,305
1932	71,442.68	50,510	35,456	35,987	37.09	970
1933	52,164.67	36,933	25,925	26,240	36.50	719
1934	94,113.20	65,879	46,244	47,869	37.50	1,277
1935	183,240.36	126,802	89,009	94,231	38.50	2,448
1936	127,296.29	88,165	61,888	65,408	37.95	1,724
1937	224,251.28	153,478	107,735	116,516	38.96	2,991
1938	93,707.13	63,384	44,493	49,214	39.95	1,232
1939	184,611.38	124,890	87,667	96,944	39.45	2,457
1940	142,416.23	95,177	66,810	75,606	40.45	1,869
1941	141,953.94	93,704	65,776	76,178	41.45	1,838
1942	114,422.15	75,496	52,995	61,427	40.99	1,499
1943	95,517.95	62,239	43,689	51,829	41.98	1,235
1944	48,928.73	31,471	22,091	26,838	42.99	624
1945	239,960.86	154,199	108,241	131,720	42.55	3,096
1946	344,546.93	218,512	153,386	191,161	43.55	4,389
1947	298,061.56	186,527	130,934	167,128	44.55	3,751
1948	289,137.25	180,653	126,810	162,327	44.14	3,678
1949	141,145.36	86,974	61,052	80,093	45.15	1,774

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 331.00 MAINS AND ACCESSORIES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 110-R2						
NET SALVAGE PERCENT.. 0						
1950	289,100.05	175,715	123,344	165,756	46.14	3,592
1951	499,299.55	302,725	212,499	286,801	45.78	6,265
1952	468,785.61	280,193	196,683	272,103	46.78	5,817
1953	1,356,974.10	799,393	561,138	795,836	47.78	16,656
1954	1,708,541.87	1,003,256	704,241	1,004,301	47.45	21,165
1955	3,798,903.15	2,198,045	1,542,930	2,255,973	48.44	46,573
1956	1,876,922.71	1,069,471	750,721	1,126,202	49.45	22,775
1957	2,821,546.11	1,601,510	1,124,189	1,697,357	49.14	34,541
1958	2,479,841.69	1,385,736	972,725	1,507,117	50.14	30,058
1959	2,518,736.43	1,385,305	972,423	1,546,313	51.14	30,237
1960	3,120,832.15	1,708,344	1,199,182	1,921,650	50.85	37,791
1961	4,073,443.53	2,193,142	1,539,488	2,533,956	51.87	48,852
1962	1,549,130.79	820,420	575,898	973,233	52.85	18,415
1963	2,180,019.38	1,147,780	805,691	1,374,328	52.61	26,123
1964	5,195,912.52	2,688,885	1,887,478	3,308,435	53.61	61,713
1965	5,035,393.13	2,560,497	1,797,355	3,238,038	54.61	59,294
1966	5,041,297.94	2,545,855	1,787,077	3,254,221	54.40	59,820
1967	6,168,009.66	3,059,333	2,147,516	4,020,494	55.38	72,598
1968	5,970,480.05	2,938,670	2,062,816	3,907,664	55.20	70,791
1969	4,740,436.41	2,289,631	1,607,219	3,133,217	56.20	55,751
1970	4,060,906.65	1,924,058	1,350,603	2,710,304	57.20	47,383
1971	5,569,833.69	2,615,594	1,836,031	3,733,803	57.03	65,471
1972	8,983,516.88	4,136,011	2,903,296	6,080,221	58.02	104,795
1973	8,662,496.75	3,906,786	2,742,390	5,920,107	59.03	100,290
1974	5,145,160.74	2,297,314	1,612,612	3,532,549	58.88	59,996
1975	6,259,034.16	2,735,824	1,920,427	4,338,607	59.88	72,455
1976	9,880,716.78	4,270,446	2,997,663	6,883,054	59.77	115,159
1977	6,331,553.34	2,676,981	1,879,122	4,452,431	60.76	73,279
1978	10,169,008.99	4,201,835	2,949,501	7,219,508	61.77	116,877
1979	9,001,190.88	3,672,486	2,577,922	6,423,269	61.67	104,155
1980	12,785,168.69	5,093,611	3,575,489	9,209,680	62.67	146,955
1981	8,398,161.21	3,298,798	2,315,610	6,082,551	62.60	97,165
1982	6,195,935.86	2,374,283	1,666,641	4,529,295	63.59	71,227
1983	10,121,739.09	3,779,457	2,653,011	7,468,728	64.60	115,615
1984	15,018,690.51	5,519,369	3,874,352	11,144,339	64.54	172,673
1985	19,100,232.12	6,832,153	4,795,868	14,304,364	65.54	218,254
1986	26,309,441.30	9,245,138	6,489,676	19,819,765	65.52	302,499
1987	26,944,324.15	9,204,181	6,460,926	20,483,398	66.51	307,975
1988	36,510,030.33	12,230,860	8,585,520	27,924,510	66.50	419,917
1989	33,742,574.15	10,966,337	7,697,881	26,044,693	67.50	385,847
1990	34,229,488.48	10,891,823	7,645,576	26,583,912	67.50	393,836

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 331.00 MAINS AND ACCESSORIES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 110-R2						
NET SALVAGE PERCENT.. 0						
1991	21,985,296.73	6,771,471	4,753,272	17,232,025	68.51	251,526
1992	25,698,430.10	7,732,658	5,427,982	20,270,448	68.54	295,746
1993	36,583,337.60	10,634,776	7,465,140	29,118,198	69.54	418,726
1994	40,735,702.92	11,426,365	8,020,800	32,714,903	70.54	463,778
1995	48,855,180.30	13,337,464	9,362,307	39,492,873	70.58	559,548
1996	41,266,266.40	10,943,814	7,682,071	33,584,195	70.65	475,360
1997	36,278,318.63	9,243,716	6,488,678	29,789,641	71.65	415,766
1998	90,950,757.40	22,446,647	15,756,548	75,194,209	71.73	1,048,295
1999	56,059,790.66	13,241,323	9,294,820	46,764,971	72.74	642,906
2000	58,395,236.57	13,308,274	9,341,817	49,053,420	72.84	673,441
2001	64,674,935.72	14,053,864	9,865,188	54,809,748	73.84	742,277
2002	66,136,301.95	13,796,033	9,684,202	56,452,100	73.96	763,279
2003	24,358,418.41	4,866,812	3,416,286	20,942,132	74.09	282,658
2004	62,438,064.20	11,800,794	8,283,633	54,154,431	75.09	721,194
2005	59,723,934.64	10,738,363	7,537,853	52,186,082	75.25	693,503
2006	18,097,855.53	3,085,684	2,166,013	15,931,843	75.41	211,270
2007	80,097,620.95	12,775,571	8,967,883	71,129,738	76.41	930,896
2008	100,729,734.30	15,089,314	10,592,028	90,137,706	76.59	1,176,886
2009	92,148,334.78	12,900,767	9,055,765	83,092,570	76.79	1,082,075
2010	95,815,921.15	12,456,070	8,743,607	87,072,314	76.99	1,130,956
2011	117,824,159.01	14,103,552	9,900,066	107,924,093	77.22	1,397,618
2012	108,986,636.60	11,901,341	8,354,212	100,632,425	77.46	1,299,153
2013	144,306,629.00	14,228,634	9,987,869	134,318,760	77.71	1,728,462
2014	133,723,722.77	11,740,943	8,241,620	125,482,103	77.97	1,609,364
2015	167,949,072.25	12,999,258	9,124,901	158,824,171	77.53	2,048,551
2016	175,091,411.58	11,556,033	8,111,822	166,979,590	77.83	2,145,440
2017	117,861,520.94	6,470,597	4,542,071	113,319,450	77.47	1,462,753
2018	153,840,877.23	6,676,694	4,686,742	149,154,135	77.15	1,933,301
2019	164,489,982.53	5,230,781	3,671,776	160,818,207	76.24	2,109,368
2020	180,970,328.39	3,583,213	2,515,256	178,455,072	74.26	2,403,112
2021	117,450,263.85	845,642	593,604	116,856,660	68.94	1,695,049
9999	271,094,062.43-	43,095,232-	30,250,938-	240,843,124-		3,279,340-
	2,818,971,284.42	448,125,719	314,564,339	2,504,406,945		34,100,213
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						73.4 1.21

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 333.00 SERVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2.5						
NET SALVAGE PERCENT.. 0						
1937	32,787.55	29,089	25,914	6,874	10.74	640
1938	2,030.97	1,798	1,602	429	10.84	40
1939	36,424.40	32,155	28,645	7,779	10.95	710
1940	73,826.51	64,982	57,889	15,938	11.09	1,437
1941	50,028.02	43,494	38,746	11,282	12.09	933
1942	48,778.16	42,271	37,657	11,121	12.24	909
1943	22,143.02	19,120	17,033	5,110	12.41	412
1944	14,044.52	12,081	10,762	3,283	12.59	261
1945	25,301.17	21,678	19,312	5,989	12.79	468
1946	96,089.42	81,983	73,034	23,055	12.99	1,775
1947	193,987.27	164,753	146,770	47,217	13.22	3,572
1948	262,136.03	219,644	195,669	66,467	14.22	4,674
1949	288,857.61	240,849	214,559	74,299	14.45	5,142
1950	326,034.68	270,413	240,896	85,139	14.71	5,788
1951	415,909.58	343,042	305,598	110,312	14.97	7,369
1952	549,833.11	450,918	401,698	148,135	15.25	9,714
1953	550,335.73	444,836	396,280	154,056	16.25	9,480
1954	510,453.93	409,997	365,244	145,210	16.54	8,779
1955	665,673.08	531,207	473,224	192,449	16.83	11,435
1956	710,013.50	562,757	501,330	208,684	17.14	12,175
1957	682,470.75	537,036	478,416	204,055	17.47	11,680
1958	915,094.12	714,689	636,678	278,416	17.80	15,641
1959	1,060,832.46	815,568	726,545	334,287	18.80	17,781
1960	998,895.20	761,757	678,608	320,287	19.15	16,725
1961	1,005,209.42	760,139	677,167	328,042	19.50	16,823
1962	962,679.51	721,721	642,942	319,738	19.87	16,091
1963	850,046.36	631,584	562,644	287,402	20.24	14,200
1964	708,753.75	517,532	461,041	247,713	21.24	11,663
1965	1,054,024.67	762,271	679,066	374,959	21.62	17,343
1966	1,075,022.70	769,716	685,698	389,325	22.02	17,681
1967	1,112,505.58	788,210	702,174	410,332	22.42	18,302
1968	1,244,610.60	865,627	771,140	473,471	23.42	20,217
1969	1,346,926.08	926,416	825,294	521,632	23.83	21,890
1970	1,458,408.50	991,426	883,208	575,200	24.26	23,710
1971	1,689,106.20	1,134,404	1,010,579	678,527	24.69	27,482
1972	1,824,460.16	1,210,164	1,078,070	746,390	25.13	29,701
1973	2,376,659.68	1,544,591	1,375,993	1,000,667	26.13	38,296
1974	1,384,941.84	888,025	791,093	593,849	26.58	22,342
1975	825,058.30	521,767	464,814	360,244	27.03	13,328
1976	1,157,382.05	721,512	642,756	514,626	27.49	18,720
1977	1,493,216.24	910,265	810,906	682,310	28.50	23,941

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 333.00 SERVICES

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

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 70-R2.5						
NET SALVAGE PERCENT.. 0						
1978	2,057,711.75	1,235,244	1,100,412	957,300	28.96	33,056
1979	3,135,145.68	1,852,244	1,650,064	1,485,082	29.44	50,444
1980	2,790,175.56	1,621,092	1,444,143	1,346,033	29.93	44,973
1981	2,715,437.39	1,539,653	1,371,594	1,343,843	30.93	43,448
1982	2,693,265.40	1,500,149	1,336,402	1,356,863	31.42	43,185
1983	2,990,491.90	1,634,902	1,456,446	1,534,046	31.92	48,059
1984	3,538,465.82	1,897,325	1,690,224	1,848,242	32.43	56,992
1985	3,871,107.96	2,020,718	1,800,148	2,070,960	33.43	61,949
1986	4,677,477.74	2,391,127	2,130,126	2,547,352	33.94	75,055
1987	6,601,126.24	3,301,883	2,941,469	3,659,657	34.47	106,169
1988	7,313,131.16	3,576,852	3,186,424	4,126,707	34.99	117,940
1989	7,666,641.66	3,637,821	3,240,738	4,425,904	35.99	122,976
1990	8,648,390.73	4,004,205	3,567,129	5,081,262	36.53	139,098
1991	6,304,321.01	2,845,771	2,535,143	3,769,178	37.07	101,677
1992	6,726,094.23	2,956,791	2,634,045	4,092,049	37.61	108,802
1993	9,800,117.59	4,189,550	3,732,243	6,067,875	38.17	158,970
1994	7,978,806.64	3,291,258	2,932,004	5,046,803	39.17	128,844
1995	10,916,258.63	4,368,687	3,891,827	7,024,432	39.72	176,849
1996	11,507,444.04	4,460,285	3,973,426	7,534,018	40.29	186,995
1997	10,933,394.82	4,097,836	3,650,540	7,282,855	40.86	178,239
1998	47,978,183.80	17,363,305	15,468,028	32,510,156	41.44	784,511
1999	14,113,753.76	4,890,416	4,356,607	9,757,147	42.44	229,905
2000	14,263,839.15	4,752,711	4,233,933	10,029,906	43.02	233,145
2001	17,116,588.89	5,473,885	4,876,388	12,240,201	43.60	280,739
2002	30,166,310.83	9,236,924	8,228,675	21,937,636	44.19	496,439
2003	3,713,879.72	1,085,567	967,073	2,746,807	44.79	61,326
2004	2,185,603.06	608,035	541,665	1,643,938	45.40	36,210
2005	18,971,840.10	4,978,211	4,434,819	14,537,021	46.39	313,365
2006	94,100.73	23,337	20,790	73,311	47.00	1,560
2007	14,017,919.53	3,271,782	2,914,653	11,103,267	47.61	233,213
2008	26,845,007.53	5,871,003	5,230,159	21,614,849	48.23	448,162
2009	23,840,123.90	4,858,617	4,328,279	19,511,845	48.85	399,424
2010	18,925,823.73	3,569,410	3,179,794	15,746,030	49.48	318,230
2011	19,256,304.57	3,335,192	2,971,142	16,285,163	50.11	324,988
2012	21,893,715.71	3,472,343	3,093,322	18,800,394	50.38	373,172
2013	22,965,540.41	3,279,479	2,921,510	20,044,030	51.02	392,866
2014	20,791,171.66	2,636,321	2,348,556	18,442,616	51.67	356,931
2015	21,838,002.87	2,428,386	2,163,318	19,674,685	51.98	378,505
2016	28,182,591.69	2,666,073	2,375,060	25,807,532	52.64	490,265
2017	25,718,414.14	2,013,752	1,793,942	23,924,472	52.97	451,661
2018	24,506,558.69	1,519,407	1,353,557	23,153,002	52.99	436,932

PENNSYLVANIA-AMERICAN WATER COMPANY
 WATER OPERATIONS

ACCOUNT 333.00 SERVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2.5						
NET SALVAGE PERCENT.. 0						
2019	26,293,810.06	1,183,221	1,054,068	25,239,742	53.06	475,683
2020	28,570,230.04	788,538	702,466	27,867,764	52.85	527,299
2021	24,742,927.57	242,481	216,013	24,526,915	50.78	483,003
9999	25,482,909.59-	6,565,340-	5,848,706-	19,634,204-		431,690-
	624,475,330.93	160,887,936	143,326,352	481,148,979		10,578,834
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						45.5 1.69

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 334.00 METERS AND METER INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 21-L1						
NET SALVAGE PERCENT.. 0						
1973	28,300.26	26,628	24,370	3,930	3.05	1,289
1991	676,320.46	559,046	511,636	164,684	6.40	25,732
1992	142,671.46	116,591	106,703	35,968	6.60	5,450
1993	230,354.26	186,449	170,637	59,717	6.71	8,900
1994	193,983.87	154,702	141,582	52,402	6.98	7,507
1995	215,619.94	169,693	155,302	60,318	7.17	8,413
1996	50,026.15	38,780	35,491	14,535	7.39	1,967
1997	1,283,832.31	981,361	898,136	385,696	7.55	51,086
1998	10,756,997.18	8,089,262	7,403,247	3,353,750	7.75	432,742
1999	1,750,708.90	1,292,023	1,182,452	568,257	7.99	71,121
2000	2,579,950.98	1,869,432	1,710,894	869,057	8.17	106,372
2001	4,210,084.70	2,995,054	2,741,056	1,469,029	8.32	176,566
2002	2,443,819.30	1,701,387	1,557,100	886,719	8.51	104,197
2003	352,149.69	239,110	218,832	133,318	8.75	15,236
2004	1,970.47	1,303	1,192	778	8.96	87
2005	2,459,828.35	1,582,900	1,448,661	1,011,167	9.14	110,631
2006	122,142.04	76,290	69,820	52,322	9.32	5,614
2007	3,550,627.76	2,146,710	1,964,657	1,585,971	9.48	167,297
2008	5,936,512.46	3,462,174	3,168,562	2,767,950	9.65	286,834
2009	9,995,183.00	5,597,302	5,122,619	4,872,564	9.82	496,188
2010	12,469,502.31	6,668,690	6,103,147	6,366,355	10.00	636,636
2011	17,316,817.18	8,800,406	8,054,082	9,262,735	10.16	911,687
2012	13,516,046.93	6,457,967	5,910,295	7,605,752	10.38	732,731
2013	9,679,927.95	4,311,440	3,945,805	5,734,123	10.58	541,978
2014	6,618,240.57	2,710,170	2,480,332	4,137,909	10.82	382,432
2015	13,117,172.77	4,842,860	4,432,158	8,685,015	11.11	781,730
2016	15,837,025.86	5,147,033	4,710,535	11,126,491	11.42	974,299
2017	16,131,290.94	4,457,076	4,079,091	12,052,200	11.79	1,022,239
2018	13,407,674.47	2,993,934	2,740,031	10,667,643	12.17	876,552
2019	17,611,006.14	2,923,427	2,675,504	14,935,502	12.56	1,189,132
2020	7,392,648.83	768,835	703,634	6,689,015	12.93	517,325
2021	5,447,004.39	202,084	184,946	5,262,058	12.98	405,397
9999	1,822,326.75-	760,246-	695,773-	1,126,554-		103,038-
	193,703,115.13	80,809,873	73,956,736	119,746,379		10,952,329
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.9 5.65

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 335.00 FIRE HYDRANTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
1882	236.21	236	236			
1886	347.76	344	243	105	1.48	71
1889	488.25	485	343	145	0.83	145
1890	710.80	701	496	215	1.84	117
1891	2,511.34	2,458	1,738	773	2.83	273
1892	3,660.98	3,603	2,547	1,114	2.08	536
1893	2,869.27	2,802	1,981	888	3.08	288
1894	2,180.37	2,141	1,514	666	2.36	282
1895	4,197.12	4,088	2,890	1,307	3.38	387
1896	1,626.15	1,572	1,111	515	4.36	118
1897	242.19	235	166	76	3.71	20
1898	2,471.82	2,381	1,683	789	4.71	168
1899	124.66	121	86	39	4.08	10
1900	89.52	86	61	29	5.09	6
1901	145.52	140	99	47	4.50	10
1902	40.23	38	27	13	5.50	2
1903	45.56	44	31	15	4.96	3
1904	158.32	151	107	51	5.95	9
1905	117.09	112	79	38	5.45	7
1906	481.68	456	322	160	6.45	25
1907	298.16	283	200	98	5.98	16
1908	581.08	547	387	194	6.99	28
1909	990.21	936	662	328	6.55	50
1910	1,025.36	972	687	338	6.14	55
1911	623.13	585	414	209	7.15	29
1912	2,284.01	2,151	1,521	763	6.78	113
1913	937.10	874	618	319	7.78	41
1914	1,325.60	1,240	877	449	7.45	60
1915	1,674.16	1,569	1,109	565	7.14	79
1916	1,194.75	1,109	784	411	8.14	50
1917	2,142.03	1,992	1,408	734	7.87	93
1918	1,577.89	1,454	1,028	550	8.85	62
1919	2,851.83	2,631	1,860	992	8.61	115
1920	2,557.82	2,362	1,670	888	8.40	106
1921	3,127.60	2,861	2,023	1,105	9.38	118
1922	5,125.42	4,692	3,317	1,808	9.20	197
1923	5,476.50	5,016	3,546	1,930	9.03	214
1924	5,420.94	4,916	3,475	1,946	10.02	194
1925	5,956.37	5,403	3,820	2,136	9.88	216
1926	6,056.54	5,494	3,884	2,173	9.77	222
1927	8,467.62	7,602	5,374	3,094	10.76	288

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 335.00 FIRE HYDRANTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
1928	4,904.16	4,402	3,112	1,792	10.67	168
1929	8,117.57	7,283	5,149	2,969	10.60	280
1930	7,282.89	6,464	4,570	2,713	11.59	234
1931	9,716.97	8,618	6,093	3,624	11.54	314
1932	5,486.23	4,861	3,436	2,050	11.52	178
1933	2,988.20	2,645	1,870	1,118	11.50	97
1934	7,341.97	6,424	4,541	2,801	12.50	224
1935	8,507.42	7,432	5,254	3,253	12.51	260
1936	8,764.02	7,643	5,403	3,361	12.54	268
1937	13,820.25	12,029	8,504	5,316	12.58	423
1938	5,935.25	5,104	3,608	2,327	13.59	171
1939	9,390.09	8,057	5,696	3,694	13.65	271
1940	7,977.06	6,827	4,826	3,151	13.73	229
1941	5,648.21	4,774	3,375	2,273	14.74	154
1942	2,156.57	1,817	1,285	872	14.84	59
1943	1,780.31	1,495	1,057	723	14.95	48
1944	2,009.74	1,682	1,189	821	15.09	54
1945	2,105.28	1,739	1,229	876	16.09	54
1946	3,253.72	2,678	1,893	1,361	16.24	84
1947	10,081.53	8,262	5,841	4,241	16.41	258
1948	13,150.97	10,729	7,585	5,566	16.59	336
1949	28,685.48	23,086	16,321	12,364	17.59	703
1950	6,424.72	5,145	3,637	2,788	17.79	157
1951	31,159.94	24,822	17,548	13,612	18.00	756
1952	26,693.55	20,965	14,821	11,873	18.99	625
1953	24,001.28	18,743	13,250	10,751	19.22	559
1954	30,196.17	23,438	16,570	13,626	19.46	700
1955	27,811.09	21,270	15,037	12,774	20.45	625
1956	70,429.17	53,512	37,830	32,599	20.71	1,574
1957	75,719.04	57,138	40,394	35,325	20.97	1,685
1958	66,953.72	50,168	35,466	31,488	21.25	1,482
1959	82,813.00	61,075	43,177	39,636	22.25	1,781
1960	96,972.14	70,964	50,168	46,804	22.54	2,076
1961	77,713.73	56,420	39,886	37,828	22.83	1,657
1962	69,033.61	49,290	34,846	34,188	23.83	1,435
1963	96,190.69	68,084	48,132	48,059	24.15	1,990
1964	107,067.58	75,108	53,098	53,970	24.47	2,206
1965	106,189.08	73,196	51,746	54,443	25.47	2,138
1966	109,036.50	74,428	52,617	56,420	25.80	2,187
1967	141,952.64	95,932	67,819	74,134	26.15	2,835
1968	145,833.66	96,746	68,395	77,439	27.15	2,852

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 335.00 FIRE HYDRANTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
1969	151,631.30	99,500	70,342	81,289	27.50	2,956
1970	161,292.79	104,663	73,992	87,301	27.87	3,132
1971	185,987.48	118,344	83,664	102,323	28.87	3,544
1972	186,535.49	117,256	82,894	103,641	29.24	3,544
1973	247,090.71	153,394	108,442	138,649	29.62	4,681
1974	316,946.84	192,704	136,233	180,714	30.62	5,902
1975	319,728.38	191,773	135,574	184,154	31.02	5,937
1976	545,336.94	322,567	228,039	317,298	31.42	10,099
1977	301,870.83	174,632	123,456	178,415	32.42	5,503
1978	497,673.42	283,574	200,473	297,200	32.84	9,050
1979	536,297.71	300,863	212,696	323,602	33.26	9,729
1980	474,030.17	259,674	183,577	290,453	34.26	8,478
1981	336,645.63	181,317	128,182	208,464	34.69	6,009
1982	472,019.79	249,840	176,625	295,395	35.13	8,409
1983	612,534.15	316,006	223,401	389,133	36.13	10,770
1984	561,199.54	284,079	200,830	360,370	36.58	9,852
1985	620,419.73	307,976	217,724	402,696	37.03	10,875
1986	776,780.93	375,030	265,128	511,653	38.03	13,454
1987	840,697.91	397,314	280,882	559,816	38.50	14,541
1988	939,239.74	434,211	306,967	632,273	38.96	16,229
1989	1,121,950.51	503,195	355,735	766,216	39.96	19,175
1990	1,195,882.41	523,557	370,130	825,752	40.45	20,414
1991	987,279.87	421,569	298,029	689,251	40.93	16,840
1992	1,359,452.75	561,454	396,921	962,532	41.93	22,956
1993	1,230,135.26	494,268	349,424	880,711	42.43	20,757
1994	1,601,898.87	625,542	442,228	1,159,671	42.92	27,019
1995	1,717,487.77	646,291	456,897	1,260,591	43.92	28,702
1996	1,617,797.94	589,849	416,995	1,200,803	44.43	27,027
1997	1,770,544.38	624,648	441,596	1,328,948	44.94	29,572
1998	1,632,105.46	552,304	390,453	1,241,652	45.94	27,028
1999	2,126,250.19	693,583	490,330	1,635,920	46.47	35,204
2000	1,276,718.77	400,762	283,320	993,399	46.99	21,141
2001	1,795,407.89	541,136	382,557	1,412,851	47.52	29,732
2002	1,607,300.68	460,652	325,659	1,281,642	48.53	26,409
2003	2,221,765.86	608,319	430,053	1,791,713	49.07	36,513
2004	2,128,442.98	555,098	392,428	1,736,015	49.61	34,993
2005	213,043.34	52,728	37,276	175,767	50.17	3,503
2006	5,687,480.02	1,330,870	940,862	4,746,618	50.73	93,566
2007	3,444,158.37	754,271	533,234	2,910,924	51.72	56,282
2008	4,469,314.76	917,103	648,348	3,820,967	52.29	73,073
2009	4,607,629.36	880,979	622,810	3,984,819	52.86	75,384

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 335.00 FIRE HYDRANTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
2010	4,269,213.38	756,078	534,511	3,734,702	53.44	69,886
2011	3,552,675.78	578,376	408,884	3,143,792	54.01	58,208
2012	4,665,989.47	691,500	488,858	4,177,131	54.60	76,504
2013	5,237,024.40	698,619	493,890	4,743,134	55.20	85,926
2014	4,673,092.90	557,033	393,796	4,279,297	55.40	77,244
2015	7,834,119.13	814,748	575,988	7,258,131	56.00	129,609
2016	7,712,857.22	683,359	483,102	7,229,755	56.61	127,712
2017	6,067,806.06	445,377	314,861	5,752,945	56.85	101,195
2018	6,203,018.44	358,534	253,467	5,949,551	57.10	104,195
2019	7,515,994.00	315,672	223,165	7,292,829	57.02	127,899
2020	5,765,263.90	148,744	105,155	5,660,109	56.64	99,931
2021	6,610,724.15	60,158	42,529	6,568,195	54.45	120,628
9999	5,772,432.37-	1,154,439-	816,137-	4,956,295-		97,526-
	118,875,087.54	23,774,032	16,807,173	102,067,915		2,008,405
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						50.8 1.69

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 340.10 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2006	50,363.88	39,032	26,363	24,001	4.50	5,334
2007	90,180.29	65,381	44,160	46,020	5.50	8,367
2008	76,984.00	51,964	35,098	41,886	6.50	6,444
2010	10,963.48	6,304	4,258	6,705	8.50	789
2011	34,863.33	18,303	12,362	22,501	9.50	2,369
2012	104,725.37	49,745	33,599	71,126	10.50	6,774
2013	548,683.38	233,190	157,503	391,180	11.50	34,016
2014	1,427,408.53	535,278	361,542	1,065,867	12.50	85,269
2015	150,683.21	48,972	33,077	117,606	13.50	8,712
2016	293,255.70	80,645	54,470	238,786	14.50	16,468
2017	104,623.22	23,540	15,900	88,723	15.50	5,724
2018	295,854.13	51,774	34,970	260,884	16.50	15,811
2019	1,192,882.74	149,110	100,713	1,092,170	17.50	62,410
2020	283,439.28	21,258	14,358	269,081	18.50	14,545
2021	846,177.61	21,154	14,288	831,890	19.50	42,661
	5,511,088.15	1,395,650	942,661	4,568,427		315,693
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						14.5 5.73

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 340.20 OFFICE FURNITURE AND EQUIPMENT - COMPUTERS AND PERIPHERAL
EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2016	1,672.07	1,672	1,672			
2017	1,835,612.66	1,652,051	1,115,619	719,994	0.50	719,994
2018	1,196,693.12	837,685	565,683	631,010	1.50	420,673
2019	1,295,283.28	647,642	437,349	857,934	2.50	343,174
2020	2,412,714.13	723,814	488,787	1,923,927	3.50	549,693
2021	1,749,226.97	174,923	118,124	1,631,103	4.50	362,467
	8,491,202.23	4,037,787	2,727,234	5,763,968		2,396,001
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.4 28.22

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 340.30 OFFICE FURNITURE AND EQUIPMENT - COMPUTER SOFTWARE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2017	8,874,650.01	7,987,185	5,394,768	3,479,882	0.50	3,479,882
2018	4,061,537.28	2,843,076	1,920,293	2,141,244	1.50	1,427,496
2019	20,308,050.03	10,154,025	6,858,312	13,449,738	2.50	5,379,895
2020	16,718,652.08	5,015,596	3,387,674	13,330,978	3.50	3,808,851
2021	15,849,430.32	1,584,943	1,070,515	14,778,915	4.50	3,284,203
	65,812,319.72	27,584,825	18,631,562	47,180,758		17,380,327
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.7 26.41

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

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

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2013	36,175,350.27	30,749,048	20,768,766	15,406,584	1.50	10,271,056
2014	1,144,664.47	858,498	579,854	564,810	2.50	225,924
2015	58,280.82	37,883	25,587	32,694	3.50	9,341
2018	157,049.62	54,967	37,126	119,924	6.50	18,450
	37,535,345.18	31,700,396	21,411,333	16,124,012		10,524,771
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						1.5 28.04

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 340.50 OFFICE FURNITURE AND EQUIPMENT - OTHER OFFICE EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2019	9,454.95	2,364	1,597	7,858	7.50	1,048
9999	354.00-	89-	60-	294-		39-
	9,100.95	2,275	1,537	7,564		1,009
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.5 11.08

PENNSYLVANIA-AMERICAN WATER COMPANY
 WATER OPERATIONS

ACCOUNT 341.00 TRANSPORTATION EQUIPMENT - NOT CLASSIFIED

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 7-L3						
NET SALVAGE PERCENT.. 0						
1986	349.00	349	349			
2020	2,238.67	540	656	1,583	4.71	336
	2,587.67	889	1,005	1,583		336
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.7 12.98

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 341.10 TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 7-L3						
NET SALVAGE PERCENT.. 0						
2011	13,156.44	11,853	13,156			
2012	3,215,518.22	2,807,147	3,172,192	43,326	1.38	31,396
2013	4,652,311.18	3,926,551	4,437,164	215,147	1.57	137,036
2014	49,576.70	40,415	45,671	3,906	1.70	2,298
2015	3,011,776.24	2,353,101	2,659,101	352,675	1.82	193,777
2016	1,406,720.42	1,025,218	1,158,539	248,181	2.05	121,064
2017	26,230.86	16,950	19,154	7,077	2.46	2,877
2018	2,042,645.52	1,085,870	1,227,078	815,568	3.08	264,795
2019	9,664,094.78	3,807,653	4,302,804	5,361,291	3.85	1,392,543
2020	8,894,894.04	2,147,227	2,426,455	6,468,439	4.71	1,373,342
2021	10,754,318.68	871,100	984,379	9,769,940	5.67	1,723,093
	43,731,243.08	18,093,085	20,445,693	23,285,550		5,242,221
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.4 11.99

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 341.20 TRANSPORTATION EQUIPMENT - EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 7-L3						
NET SALVAGE PERCENT.. 0						
2012	209,536.68	182,926	206,712	2,825	1.38	2,047
2013	3,488,499.83	2,944,294	3,327,135	161,365	1.57	102,780
2014	1,067,935.70	870,581	983,781	84,155	1.70	49,503
2015	804,554.30	628,598	710,333	94,221	1.82	51,770
2016	2,878,515.66	2,097,862	2,370,643	507,873	2.05	247,743
2017	2,402,521.13	1,552,509	1,754,379	648,142	2.46	263,472
2018	5,954,398.21	3,165,358	3,576,943	2,377,455	3.08	771,901
2019	8,314.30	3,276	3,702	4,612	3.85	1,198
2020	666,086.16	160,793	181,700	484,386	4.71	102,842
2021	64,659.55	5,237	5,918	58,742	5.67	10,360
	17,545,021.52	11,611,434	13,121,246	4,423,776		1,603,616
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.8 9.14

PENNSYLVANIA-AMERICAN WATER COMPANY
 WATER OPERATIONS

ACCOUNT 341.30 TRANSPORTATION EQUIPMENT - AUTOS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 7-L3						
NET SALVAGE PERCENT.. 0						
2010	5,850.22	5,409	5,850			
2011	9,394.63	8,464	9,395			
2012	2,183,816.82	1,906,472	2,154,786	29,031	1.38	21,037
2019	146,881.00	57,871	65,409	81,472	3.85	21,162
	2,345,942.67	1,978,216	2,235,440	110,503		42,199
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.6 1.80

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 341.40 TRANSPORTATION EQUIPMENT - OTHER

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 7-L3						
NET SALVAGE PERCENT.. 0						
1961	374.92	375	375			
1977	403.11	403	403			
1978	265.00	265	265			
1998	8,060.31	8,060	8,060			
1999	1,561.47	1,561	1,561			
2006	4,626.70	4,611	4,627			
2007	18,169.65	17,863	18,170			
2008	92,592.34	89,370	92,592			
2009	25,526.94	24,154	25,527			
2010	53,306.39	49,287	53,306			
2011	81,120.09	73,081	81,120			
2012	318,512.86	278,062	315,283	3,230	1.38	2,341
2013	1,414,526.91	1,193,861	1,353,671	60,856	1.57	38,762
2014	718,980.22	586,113	664,570	54,410	1.70	32,006
2015	178,690.77	139,611	158,299	20,392	1.82	11,204
2016	954,565.45	695,687	788,812	165,753	2.05	80,855
2017	120,461.68	77,842	88,262	32,200	2.46	13,089
2018	2,505,965.54	1,332,171	1,510,495	995,471	3.08	323,205
2019	697,759.80	274,917	311,718	386,042	3.85	100,271
2020	473,035.57	114,191	129,477	343,559	4.71	72,942
2021	78,895.86	6,391	7,246	71,650	5.67	12,637
	7,747,401.58	4,967,876	5,613,839	2,133,563		687,312

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.1 8.87

PENNSYLVANIA-AMERICAN WATER COMPANY
 WATER OPERATIONS

ACCOUNT 342.00 STORES EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2006	1,756.74	1,361	882	875	4.50	194
2007	21,065.59	15,273	9,901	11,165	5.50	2,030
2008	23,325.31	15,745	10,207	13,118	6.50	2,018
2013	41,334.12	17,567	11,388	29,946	11.50	2,604
2014	61,104.50	22,914	14,854	46,250	12.50	3,700
2016	92,745.16	25,505	16,534	76,211	14.50	5,256
2017	48,514.27	10,916	7,076	41,438	15.50	2,673
2018	57,628.55	10,085	6,538	51,091	16.50	3,096
2019	88,222.86	11,028	7,149	81,074	17.50	4,633
2020	2,304.60	173	112	2,193	18.50	119
2021	12,195.19	305	198	11,997	19.50	615
	450,196.89	130,872	84,839	365,358		26,938
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.6 5.98

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 343.00 TOOLS AND WORK EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	947.22	924	654	293	0.50	293
2003	135,188.40	125,049	88,485	46,703	1.50	31,135
2004	197,998.65	173,249	122,591	75,408	2.50	30,163
2005	232,860.58	192,110	135,937	96,924	3.50	27,693
2006	288,479.45	223,572	158,200	130,279	4.50	28,951
2007	547,690.72	397,076	280,971	266,720	5.50	48,495
2008	243,347.44	164,260	116,230	127,117	6.50	19,556
2009	93,688.77	58,555	41,434	52,255	7.50	6,967
2010	678,599.35	390,195	276,102	402,497	8.50	47,353
2011	1,146,192.08	601,751	425,799	720,393	9.50	75,831
2012	2,337,821.39	1,110,465	785,765	1,552,056	10.50	147,815
2013	2,951,594.28	1,254,428	887,634	2,063,960	11.50	179,475
2014	1,038,682.01	389,506	275,615	763,067	12.50	61,045
2015	1,785,330.12	580,232	410,572	1,374,758	13.50	101,834
2016	4,222,528.72	1,161,195	821,662	3,400,867	14.50	234,543
2017	5,196,885.71	1,169,299	827,396	4,369,490	15.50	281,903
2018	2,765,026.24	483,880	342,394	2,422,632	16.50	146,826
2019	1,310,548.63	163,819	115,918	1,194,631	17.50	68,265
2020	4,364,529.90	327,340	231,626	4,132,904	18.50	223,400
2021	4,811,348.94	120,284	85,113	4,726,236	19.50	242,371
9999	61.00-	16-	11-	50-		4-
	34,349,227.60	9,087,173	6,430,087	27,919,141		2,003,910
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.9 5.83

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 344.00 LABORATORY EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-L0.5						
NET SALVAGE PERCENT.. 0						
1977	3,130.66	2,828	2,025	1,106	4.76	232
1978	1,140.78	1,027	736	405	4.81	84
1979	70.01	62	44	26	5.12	5
1980	870.31	773	554	316	5.23	60
1982	329.99	291	208	122	5.35	23
1983	1,658.40	1,449	1,038	620	5.55	112
1984	3,210.92	2,794	2,001	1,210	5.60	216
1985	22,644.26	19,506	13,970	8,674	5.87	1,478
1986	31,295.50	26,776	19,177	12,118	5.99	2,023
1987	3,359.60	2,851	2,042	1,318	6.15	214
1988	48,849.47	41,073	29,416	19,433	6.34	3,065
1989	52,141.39	43,548	31,189	20,952	6.41	3,269
1990	39,801.40	32,971	23,614	16,187	6.52	2,483
1991	20,538.98	16,789	12,024	8,515	6.81	1,250
1992	36,435.27	29,556	21,168	15,267	6.87	2,222
1994	118,103.61	93,538	66,991	51,113	7.22	7,079
1995	20,828.71	16,284	11,662	9,167	7.40	1,239
1996	15,308.07	11,789	8,443	6,865	7.61	902
1997	68,421.45	51,966	37,218	31,203	7.76	4,021
1998	23,799.84	17,786	12,738	11,062	7.95	1,391
1999	8,744.28	6,414	4,594	4,150	8.17	508
2000	2,169.95	1,568	1,123	1,047	8.26	127
2001	33,994.21	24,041	17,218	16,776	8.49	1,976
2002	38,703.87	26,791	19,188	19,516	8.67	2,251
2003	210,447.77	142,494	102,053	108,395	8.82	12,290
2004	103,310.33	68,164	48,819	54,491	9.02	6,041
2005	17,344.50	11,161	7,993	9,352	9.14	1,023
2006	130,140.70	81,286	58,216	71,925	9.32	7,717
2007	116,395.74	70,373	50,401	65,995	9.48	6,961
2008	53,452.75	31,174	22,327	31,126	9.65	3,225
2009	196,304.71	109,931	78,732	117,573	9.82	11,973
2010	112,119.45	60,085	43,032	69,087	9.96	6,936
2011	214,311.99	109,363	78,325	135,987	10.08	13,491
2012	86,552.44	41,684	29,854	56,698	10.22	5,548
2013	78,322.57	35,355	25,321	53,002	10.33	5,131
2014	57,772.94	24,091	17,254	40,519	10.49	3,863
2015	17,712.59	6,713	4,808	12,905	10.65	1,212
2016	44,332.75	14,971	10,722	33,611	10.79	3,115
2017	94,878.08	27,628	19,787	75,091	10.96	6,851
2018	282,844.13	67,911	48,637	234,207	11.08	21,138

PENNSYLVANIA-AMERICAN WATER COMPANY
 WATER OPERATIONS

ACCOUNT 344.00 LABORATORY EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-L0.5						
NET SALVAGE PERCENT.. 0						
2019	162,496.81	29,737	21,297	141,200	11.16	12,652
2020	212,824.35	25,326	18,138	194,686	11.11	17,523
2021	113,761.51	5,119	3,666	110,096	10.62	10,367
	2,900,877.04	1,435,037	1,027,763	1,873,114		193,287
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.7 6.66

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 345.00 POWER OPERATED EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 19-S0.5						
NET SALVAGE PERCENT.. 0						
1951	29.64	30	30			
1967	1,931.23	1,931	1,931			
1968	1,032.10	1,032	1,032			
1969	817.92	818	818			
1970	6,734.16	6,734	6,734			
1972	6,321.41	6,321	6,321			
1975	281.75	282	282			
1977	596.25	596	596			
1978	1,790.00	1,790	1,790			
1980	7,445.82	7,446	7,446			
1982	2,452.73	2,453	2,453			
1984	1,722.07	1,722	1,722			
1985	16,792.81	16,611	15,884	909	0.40	909
1986	14,013.50	13,680	13,081	932	0.87	932
1987	4,748.59	4,603	4,402	347	1.09	318
1988	10,221.10	9,793	9,365	856	1.47	582
1989	13,115.87	12,405	11,862	1,254	1.86	674
1990	9,498.15	8,886	8,497	1,001	2.17	461
1991	12,096.57	11,216	10,725	1,372	2.39	574
1992	18,034.45	16,493	15,771	2,263	2.76	820
1993	77,817.09	70,300	67,224	10,593	3.05	3,473
1994	152,889.96	136,225	130,265	22,625	3.36	6,734
1995	148,235.10	130,032	124,343	23,892	3.71	6,440
1996	79,553.28	68,766	65,757	13,796	4.00	3,449
1997	41,095.55	34,939	33,410	7,686	4.32	1,779
1998	55,083.04	46,082	44,066	11,017	4.59	2,400
1999	255,047.45	209,445	200,281	54,766	4.90	11,177
2001	45,944.17	36,167	34,585	11,359	5.54	2,050
2002	107,988.70	82,968	79,338	28,651	5.88	4,873
2003	503,163.39	376,970	360,476	142,687	6.19	23,051
2004	19,131.90	13,928	13,319	5,813	6.54	889
2005	33,181.89	23,433	22,408	10,774	6.86	1,571
2006	13,570.69	9,255	8,850	4,721	7.23	653
2007	5,629.80	3,698	3,536	2,094	7.58	276
2008	47,316.03	29,828	28,523	18,793	7.91	2,376
2009	61,841.82	37,260	35,630	26,212	8.25	3,177
2010	16,615.93	9,498	9,082	7,534	8.62	874
2012	21,347.57	10,749	10,279	11,069	9.37	1,181
2013	21,465.79	9,999	9,561	11,905	9.75	1,221
2014	100,707.30	42,901	41,024	59,683	10.11	5,903
2015	5,982.85	2,287	2,187	3,796	10.51	361

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 345.00 POWER OPERATED EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 19-S0.5						
NET SALVAGE PERCENT.. 0						
2016	126,868.88	42,501	40,641	86,228	10.92	7,896
2017	26,612.95	7,569	7,238	19,375	11.32	1,712
2018	295,353.30	67,931	64,959	230,394	11.72	19,658
2019	13,003.54	2,221	2,124	10,880	12.14	896
	2,405,124.09	1,629,794	1,559,848	845,276		119,340
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.1						4.96

PENNSYLVANIA-AMERICAN WATER COMPANY
 WATER OPERATIONS

ACCOUNT 346.00 COMMUNICATION EQUIPMENT - EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	258.22	181	172	86	4.50	19
2012	5,886.58	3,728	3,541	2,346	5.50	427
2013	99,778.07	56,541	53,709	46,069	6.50	7,088
2015	17,452.26	7,563	7,184	10,268	8.50	1,208
2016	46,651.91	17,106	16,249	30,403	9.50	3,200
2018	11,496.50	2,682	2,548	8,948	11.50	778
2019	417,999.33	69,668	66,178	351,821	12.50	28,146
2020	291,037.44	29,104	27,647	263,390	13.50	19,510
2021	429,302.37	14,309	13,592	415,710	14.50	28,670
	1,319,862.68	200,882	190,820	1,129,043		89,046
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.7 6.75

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 346.10 COMMUNICATION EQUIPMENT - NON-TELEPHONE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	10,911.09	10,547	10,019	892	0.50	892
2008	3,768.85	3,392	3,222	547	1.50	365
2009	94.16	78	74	20	2.50	8
2010	1,083.00	830	788	295	3.50	84
2011	18,194.10	12,736	12,098	6,096	4.50	1,355
2012	39,624.20	25,095	23,838	15,786	5.50	2,870
2013	723,118.45	409,770	389,245	333,873	6.50	51,365
2014	138,898.47	69,449	65,970	72,928	7.50	9,724
2015	3,007.59	1,303	1,238	1,770	8.50	208
2017	75,197.83	22,559	21,429	53,769	10.50	5,121
2018	730,618.23	170,475	161,936	568,682	11.50	49,451
2019	809,989.37	135,001	128,239	681,750	12.50	54,540
2020	1,652,496.92	165,250	156,972	1,495,525	13.50	110,780
2021	2,045,709.72	68,184	64,769	1,980,941	14.50	136,617
	6,252,711.98	1,094,669	1,039,837	5,212,875		423,380
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.3 6.77

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 346.19 COMMUNICATION EQUIPMENT - REMOTE CONTROL AND INSTRUMENTATION

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2012	348,410.47	330,990	314,410	34,000	0.50	34,000
2013	318,814.86	270,993	257,419	61,396	1.50	40,931
2014	102,010.70	76,508	72,676	29,335	2.50	11,734
2015	113,844.36	73,999	70,292	43,552	3.50	12,443
2016	717,219.42	394,471	374,712	342,507	4.50	76,113
2017	318,372.46	143,268	136,092	182,280	5.50	33,142
2018	760,200.33	266,070	252,742	507,458	6.50	78,070
2019	64,999.04	16,250	15,436	49,563	7.50	6,608
2020	537,030.58	80,555	76,520	460,511	8.50	54,178
2021	281,726.24	14,086	13,380	268,346	9.50	28,247
	3,562,628.46	1,667,190	1,583,679	1,978,949		375,466
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.3 10.54

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 346.20 COMMUNICATION EQUIPMENT - TELEPHONE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	827.18	827	827			
2012	7,453.87	7,081	6,724	730	0.50	730
2014	73,917.85	55,438	52,644	21,274	2.50	8,510
2015	11,214.16	7,289	6,922	4,292	3.50	1,226
2016	21,782.06	11,980	11,376	10,406	4.50	2,312
2017	35,766.67	16,095	15,284	20,483	5.50	3,724
2018	66,703.59	23,346	22,169	44,535	6.50	6,852
2020	63,529.87	9,529	9,048	54,482	8.50	6,410
	281,195.25	131,585	124,994	156,201		29,764

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.2 10.58

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 347.00 MISCELLANEOUS EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1998	37,475.05	35,227	15,854	21,621	1.50	14,414
1999	67,730.60	60,958	27,434	40,297	2.50	16,119
2000	11,327.73	9,742	4,384	6,944	3.50	1,984
2001	1,242,200.95	1,018,605	458,421	783,780	4.50	174,173
2002	262,903.74	205,065	92,289	170,615	5.50	31,021
2003	269,249.53	199,245	89,670	179,580	6.50	27,628
2004	589,851.03	412,896	185,823	404,028	7.50	53,870
2005	421,659.31	278,295	125,246	296,413	8.50	34,872
2006	37,857.68	23,472	10,564	27,294	9.50	2,873
2008	157,721.62	85,170	38,331	119,391	11.50	10,382
2009	15,603.42	7,802	3,511	12,092	12.50	967
2010	30,646.09	14,097	6,344	24,302	13.50	1,800
2011	67,243.18	28,242	12,710	54,533	14.50	3,761
2012	217,174.92	82,526	37,141	180,034	15.50	11,615
2013	1,985,360.11	675,022	303,792	1,681,568	16.50	101,913
2014	304,208.62	91,263	41,073	263,136	17.50	15,036
2015	242,341.45	63,009	28,357	213,984	18.50	11,567
2016	801,597.48	176,351	79,366	722,231	19.50	37,037
2017	546,849.76	98,433	44,300	502,550	20.50	24,515
2018	1,208,041.88	169,126	76,115	1,131,927	21.50	52,648
2019	736,997.02	73,700	33,169	703,828	22.50	31,281
2020	6,297,013.92	377,821	170,037	6,126,977	23.50	260,722
2021	4,976,439.85	99,529	44,793	4,931,647	24.50	201,292
9999	4,085.00-	853-	384-	3,701-		223-
	20,523,409.94	4,284,743	1,928,340	18,595,070		1,121,267

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.6 5.46

PENNSYLVANIA-AMERICAN WATER COMPANY
 WATER OPERATIONS

ACCOUNT 348.00 OTHER TANGIBLE EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2003	5,843.07	4,324	4,259	1,584	6.50	244
2004	20,479.05	14,335	14,119	6,360	7.50	848
2006	12,840.00	7,961	7,841	4,999	9.50	526
2007	694,887.82	403,035	396,972	297,916	10.50	28,373
2015	1,360.35	354	349	1,011	18.50	55
2019	52,243.29	5,224	5,145	47,098	22.50	2,093
2020	7,924.33	475	468	7,456	23.50	317
	795,577.91	435,708	429,153	366,425		32,456
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.3 4.08

PART III. EXPERIENCED NET SALVAGE

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER 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
2017 TRANSACTION YEAR				
304.15	137,030.63	68,090.61		68,090.61-
304.20	147,327.94	38,831.70		38,831.70-
304.30	1,068,168.22	36,848.82		36,848.82-
304.36	2,224.62			
304.61	218,111.61	71,906.49		71,906.49-
304.62	122,900.60	10,015.90		10,015.90-
304.63	50,251.66	2,051.43		2,051.43-
305.00	264,433.74	5,620.91		5,620.91-
306.00	122,704.47	16,836.83		16,836.83-
307.00	112,599.44	618.42		618.42-
310.00	49,341.14	2,903.30		2,903.30-
311.00	1,099,991.31	72,179.55	880.05	71,299.50-
320.00	1,889,051.30	115,579.33	3.44	115,575.89-
320.30	26,695.81	1,622.00		1,622.00-
320.37	130,760.88	7,150.00		7,150.00-
330.00	2,728,307.89	645,827.57		645,827.57-
331.00	4,804,710.34	7,290,999.85	107,310.05	7,183,689.80-
333.00	4,369,862.66	1,164,164.90	2,339.38	1,161,825.52-
334.00	7,936,679.92	960,401.22	98,185.09	862,216.13-
335.00	114,554.14	227,143.79	248.83	226,894.96-
340.00	1,641,201.28	6,364.74		6,364.74-
341.00	2,631,458.28	1,430.78		1,430.78-
342.00	665.00			
343.00	1,161,458.80	8,345.37		8,345.37-
344.00	517,539.03	1,202.11		1,202.11-
345.00	148,306.90	98.42		98.42-
346.00	83,885.08	646.24		646.24-
347.00	5,571,147.98	12,915.37		12,915.37-
	37,151,370.67	10,769,795.65	208,966.84	10,560,828.81-

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER 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
2018 TRANSACTION YEAR				
303.99	3,048,679.10			
304.15	418,741.29	180,812.86	1,582.30	179,230.56-
304.20	826,847.57	39,684.28	13,853.00	25,831.28-
304.30	3,343,551.59	1,091,908.37	14,493.83	1,077,414.54-
304.36		43,138.55		43,138.55-
304.61	1,190,125.08			
304.62	212,881.55	6,567.28	729.22	5,838.06-
304.63	97,245.82	3,068.49		3,068.49-
305.00	37,756.93			
306.00	435,005.84			
307.00	135,155.83	1,391.04		1,391.04-
310.00	136,000.96	11,634.03		11,634.03-
311.00	2,605,575.81	191,399.40		191,399.40-
320.00	2,785,622.92	619,426.48	512.50	618,913.98-
320.30	151,056.10			
320.37	139,807.51	29,963.00		29,963.00-
330.00	2,001,901.91	2,820,506.21	162.78	2,820,343.43-
331.00	11,895,753.65	11,746,655.36	25,598.82	11,721,056.54-
333.00	824,179.27	1,300,493.65	214.01-	1,300,707.66-
334.00	23,592,959.23	913,142.15	115,629.32	797,512.83-
335.00	1,170,097.38	309,652.61	2,311.49	307,341.12-
340.00	11,184,047.18	30,861.14	8,779.58	22,081.56-
341.00	2,856,376.65	148,702.02	205,163.90	56,461.88
342.00	1,575.35	245.80		245.80-
343.00	1,655,262.98	7,924.48		7,924.48-
344.00	60,254.06	4,823.99		4,823.99-
345.00	89,513.05	860.13		860.13-
346.00	4,784,239.73	30,002.27	132.58	29,869.69-
347.00	816,838.00	20,027.66		20,027.66-
348.00		29.21-		29.21
	76,497,052.34	19,552,862.04	388,735.31	19,164,126.73-

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER 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
2019 TRANSACTION YEAR				
303.61	802,954.77			
303.99		3,062.78		3,062.78-
304.15	438,188.39	387,837.75	27,560.73	360,277.02-
304.20	711,682.94	147,277.43	31,830.10	115,447.33-
304.30	10,188,998.34	148,391.82	66,260.61	82,131.21-
304.36	36,384.91	546.00		546.00-
304.61	3,543,001.13	1,304,656.48	1,864,549.94	559,893.46
304.62	374,098.54	54,481.40	192,159.79	137,678.39
304.63	48,158.12	8,030.27	25,209.50	17,179.23
305.00	9,293.68	1,266,548.34		1,266,548.34-
306.00	490,056.62	17,003.99		17,003.99-
307.00	1,348,867.50	118,341.25		118,341.25-
310.00	146,073.90	42,462.99		42,462.99-
311.00	4,971,723.99	1,092,490.18	13,739.63	1,078,750.55-
320.00	7,520,341.84	924,729.91	229.83	924,500.08-
320.30	2,975,108.37	423,003.27		423,003.27-
320.37	869,130.34	90,807.00	23.00	90,784.00-
330.00	7,714,591.97	2,686,207.69		2,686,207.69-
331.00	37,950,027.53	21,381,790.52	13,124.96	21,368,665.56-
333.00	7,266,231.40	1,897,743.49	9,792.38	1,887,951.11-
334.00	12,410,016.53	2,727,391.38	93,029.52	2,634,361.86-
335.00	3,216,730.86	908,970.88	4,063.03	904,907.85-
340.00	22,635,487.21	122,477.36	10,745.87	111,731.49-
341.00	1,770,594.69	761,298.60	261,902.01	499,396.59-
342.00	146,389.56	9,682.12		9,682.12-
343.00	3,341,150.75	57,836.24	48,579.17	9,257.07-
344.00	633,161.26	14,919.23		14,919.23-
345.00	276,184.11	15,876.66	12,288.18	3,588.48-
346.00	2,186,921.89	87,193.50		87,193.50-
347.00	1,370,647.26	73,665.55	8,306.50	65,359.05-
348.00		808.08		808.08-
	135,392,198.40	36,775,532.16	2,683,394.75	34,092,137.41-

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER 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				
303.61			4,483.73	4,483.73
304.15	549,086.47	577,956.65	210.38	577,746.27-
304.20	8,384.32	71,775.96		71,775.96-
304.30	409,196.21	788,178.99		788,178.99-
304.61	35,517.97	12,850.31		12,850.31-
304.62	72,882.00	8.81-		8.81
304.63		23.48		23.48-
305.00		24,577.59		24,577.59-
306.00	4,621.01	6,896.40		6,896.40-
307.00	44,317.44	42,111.55		42,111.55-
310.00	8,443.54	3,593.30		3,593.30-
311.00	482,184.81	248,120.57		248,120.57-
320.00	1,647,036.23	695,879.64	214.05-	696,093.69-
320.30	146,562.96	76,375.47		76,375.47-
330.00	316,910.67	1,196,558.00		1,196,558.00-
331.00	32,399,513.98	12,998,210.71	25,703.04	12,972,507.67-
333.00	1,279,015.58	2,528,314.54		2,528,314.54-
334.00	4,974,584.57	1,486,703.66	42,569.41	1,444,134.25-
335.00	1,427,031.44	1,720,769.32	3,093.12	1,717,676.20-
340.00	12,731,491.25	23,848.17	613.87	23,234.30-
341.00	203,634.46	97,003.97	456,214.35	359,210.38
342.00	13,022.51	122.40		122.40-
343.00	191,196.62	50,715.40	3,000.00	47,715.40-
344.00	39,028.26	13,845.30		13,845.30-
345.00	681.55			
346.00	950,181.45	44,631.89		44,631.89-
347.00	145,584.81	16,130.65		16,130.65-
348.00	823.15			
	58,080,933.26	22,725,185.11	535,673.85	22,189,511.26-

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER 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
2021 TRANSACTION YEAR				
303.61			4,483.73-	4,483.73-
304.15	126,490.86	666,811.69		666,811.69-
304.20	2,974.34	37,171.02		37,171.02-
304.30	496,969.98	137,849.62		137,849.62-
304.61		1,346.07	4,483.73	3,137.66
304.62		18,876.94		18,876.94-
305.00	10,586.76	467.17		467.17-
306.00	507.53	450.15		450.15-
307.00	36,953.56	5,700.51		5,700.51-
311.00	270,914.29	193,743.82		193,743.82-
320.00	2,230,482.23	890,085.40		890,085.40-
320.30	33,915.10	1,370.70		1,370.70-
320.37	10,486.03			
330.00	256,778.51	1,561,680.99		1,561,680.99-
331.00	15,748,750.26	8,196,453.86	282,490.53	7,913,963.33-
333.00	7,520,801.90	2,681,541.01	1,799.10	2,679,741.91-
334.00	5,495,660.10	1,021,270.85	331,737.56	689,533.29-
335.00	2,860,930.58	1,074,172.62	11,562.11	1,062,610.51-
340.00	35,664,062.09	78,720.20	325.05	78,395.15-
341.00		16,299.55-	219,365.56	235,665.11
343.00	162,936.71	40,863.25		40,863.25-
344.00		5,126.37		5,126.37-
346.00	738,074.13	49,301.95		49,301.95-
347.00	203,387.56	8,339.46		8,339.46-
348.00	5,662.47			
	71,877,324.99	16,655,044.10	847,279.91	15,807,764.19-
TOTAL	378,998,879.66	106,478,419.06	4,664,050.66	101,814,368.40-