

PENNSYLVANIA-AMERICAN WATER COMPANY

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

EXHIBIT NO. 11-B - DEPRECIATION STUDY

**WATER OPERATIONS
AS OF DECEMBER 31, 2022**

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

PENNSYLVANIA-AMERICAN WATER COMPANY
MECHANICSBURG, PENNSYLVANIA

WATER OPERATIONS

2022 DEPRECIATION STUDY

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

Prepared by:



GANNETT FLEMING

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

PENNSYLVANIA-AMERICAN WATER COMPANY

Mechanicsburg, Pennsylvania

WATER OPERATIONS

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

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC
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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. The results of our study as of December 31, 2022, are presented in the attached report. The results of our study as of December 31, 2021, are presented in our report, "2021 Depreciation Study - Calculated Annual Depreciation Accruals Related to Water Plant as of December 31, 2021." The same methods, procedures and estimates are used in both studies.

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

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PART I. INTRODUCTION

PENNSYLVANIA-AMERICAN WATER COMPANY

WATER OPERATIONS

DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

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

PLAN OF REPORT

Part I, Introduction, contains statements with respect to the plan of the report, and the basis of the study. Part II, Estimation of Survivor Curves, presents descriptions of the considerations and the methods used in the service life and net salvage studies. Part III, Service Life Considerations, presents the factors and judgment utilized in the average service life analysis. Part IV, Calculation of Annual and Accrued Depreciation, describes the procedures used in the calculation of group depreciation. Part V, Results of Study, presents a summary by depreciable group of annual depreciation accrual rates and amounts. Part VI, Service Life Statistics, presents the statistical analysis of service life estimates; Part VII, Detailed Depreciation Calculations, presents the detailed tabulations of annual depreciation; and Part VIII, Experienced and Estimated Net Salvage, presents the cost of removal and gross salvage recorded for the period 2018-2022.

BASIS OF THE STUDY

Depreciation

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

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

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

Service Life Estimates

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

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

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

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

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

DEVELOPMENT OF NET ORIGINAL COST

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

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

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

PART II. ESTIMATION OF SURVIVOR CURVES

PART II. ESTIMATION OF SURVIVOR CURVES

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

SURVIVOR CURVES

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

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

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

Iowa Type Curves

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

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

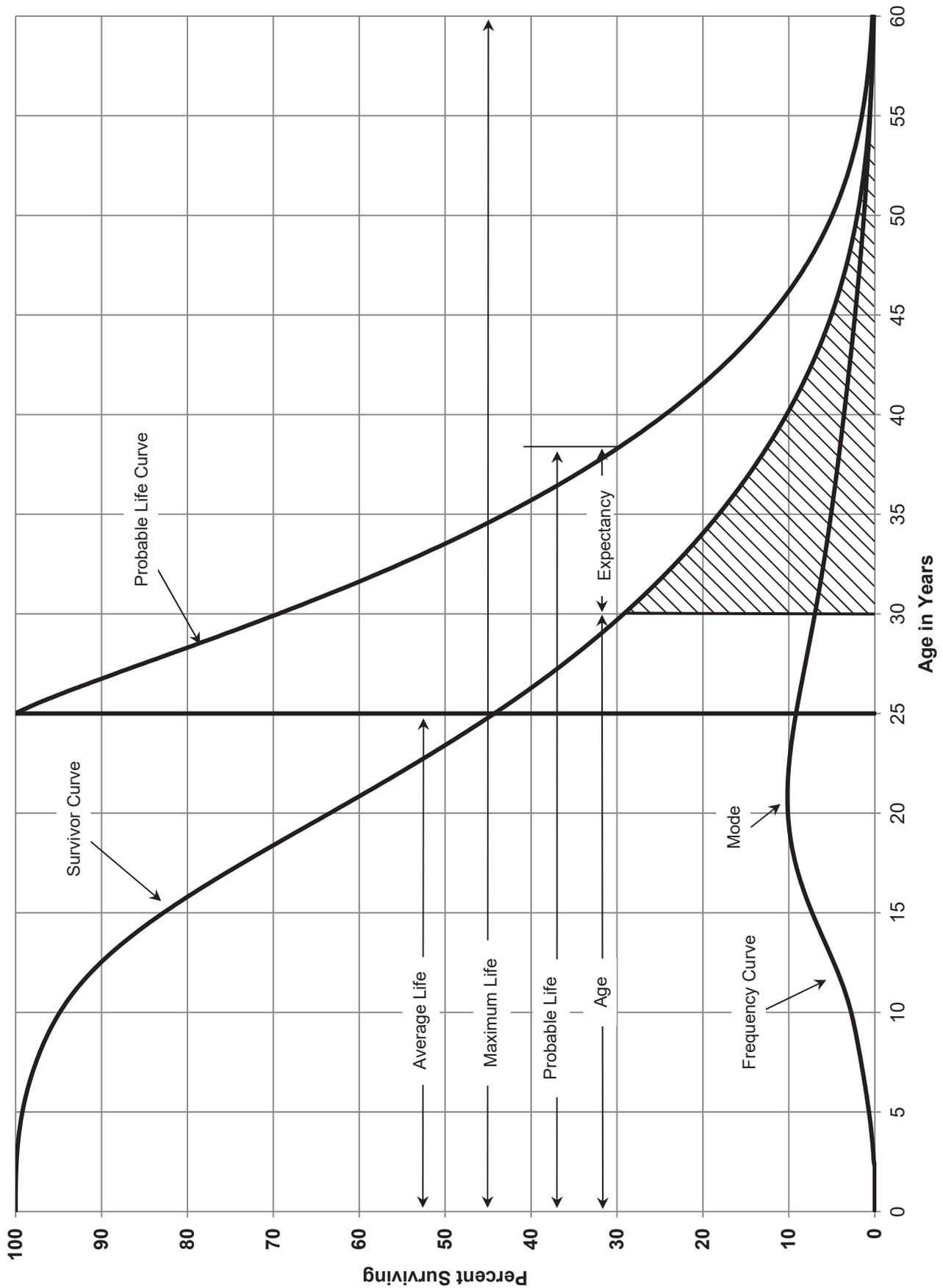


FIGURE 1. TYPICAL SURVIVOR CURVE AND DERIVED CURVES

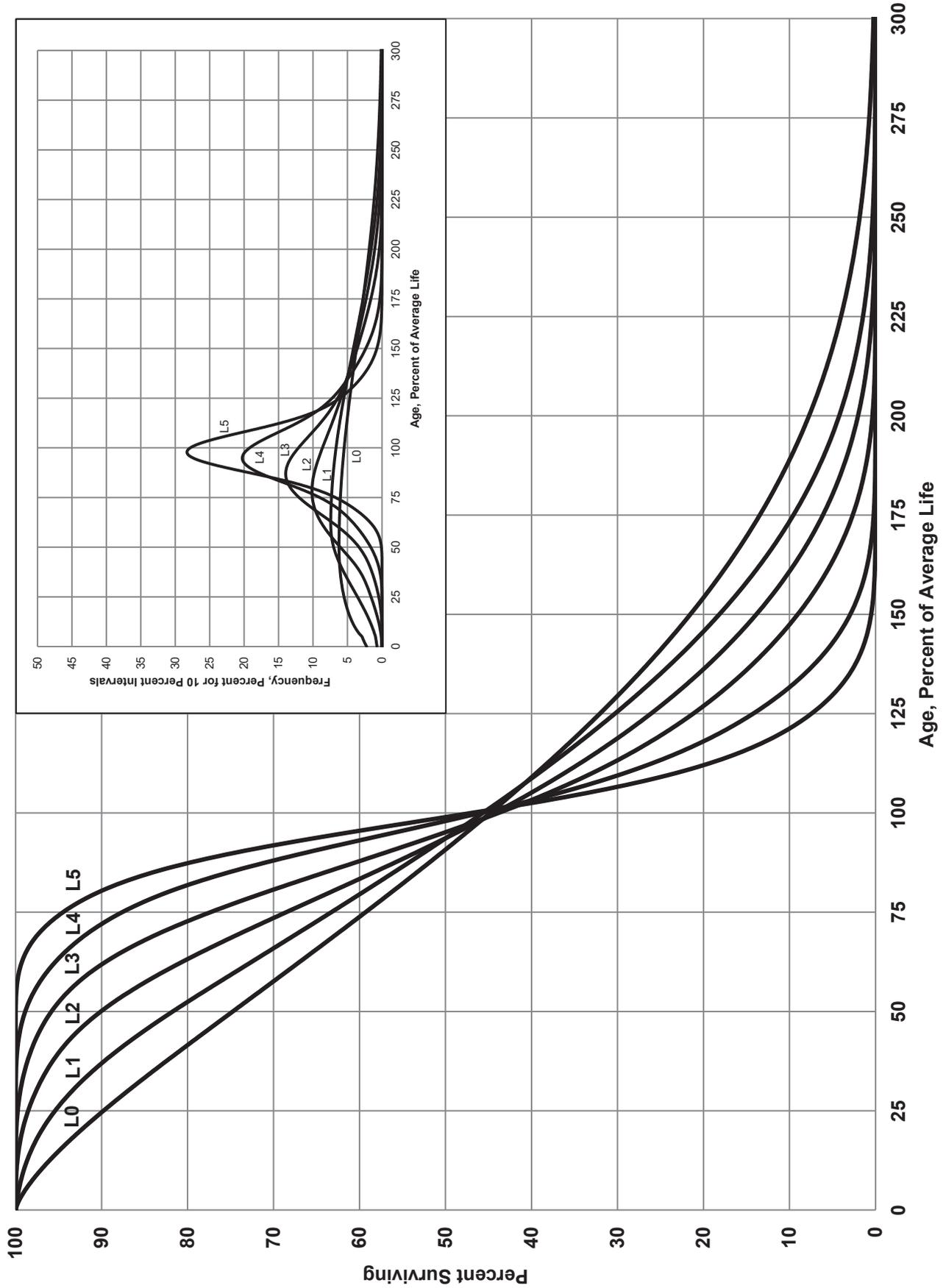


FIGURE 2. LEFT MODAL OR "L" IOWA TYPE SURVIVOR CURVES

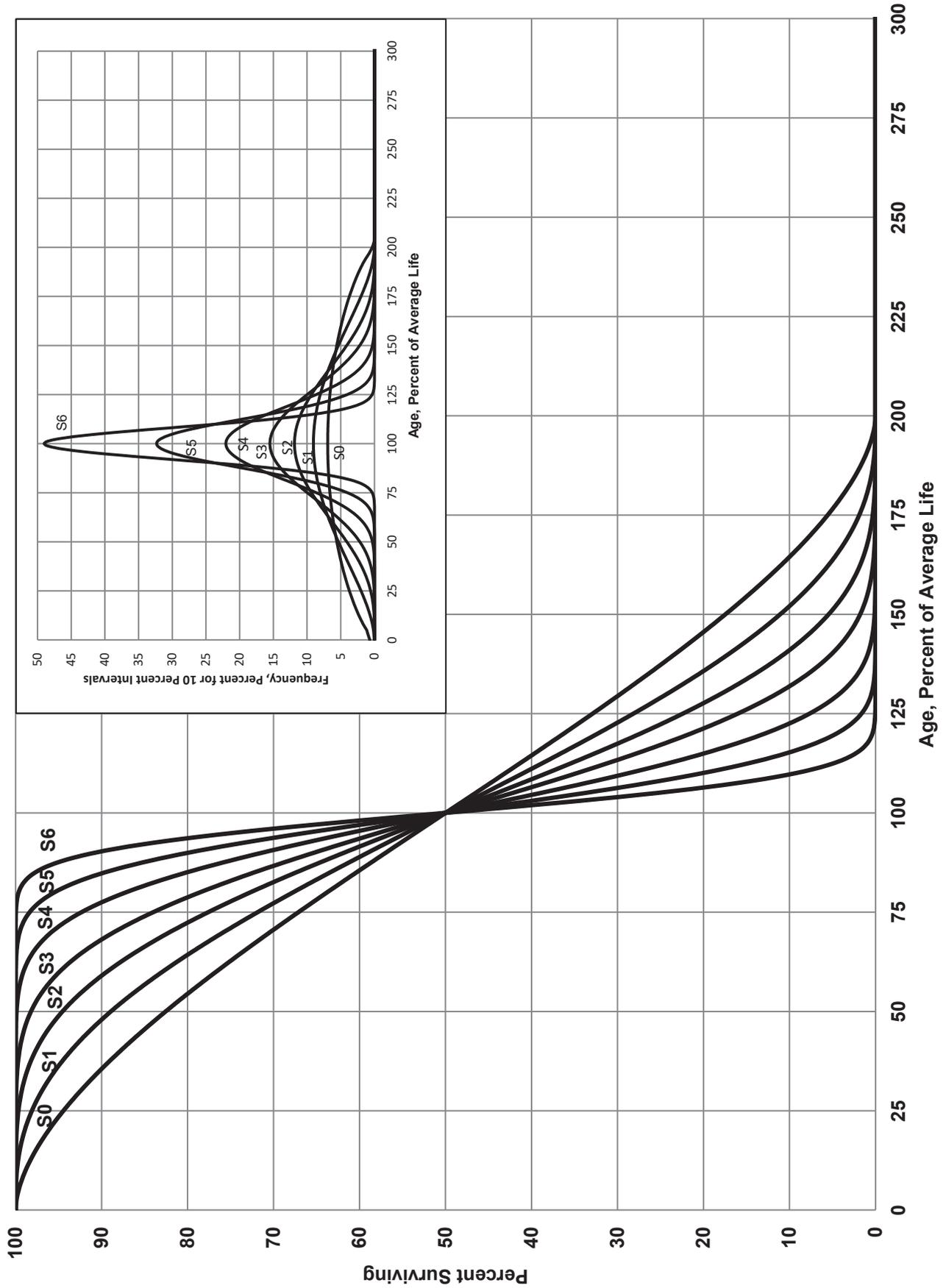


FIGURE 3. SYMMETRICAL OR "S" IOWA TYPE SURVIVOR CURVES

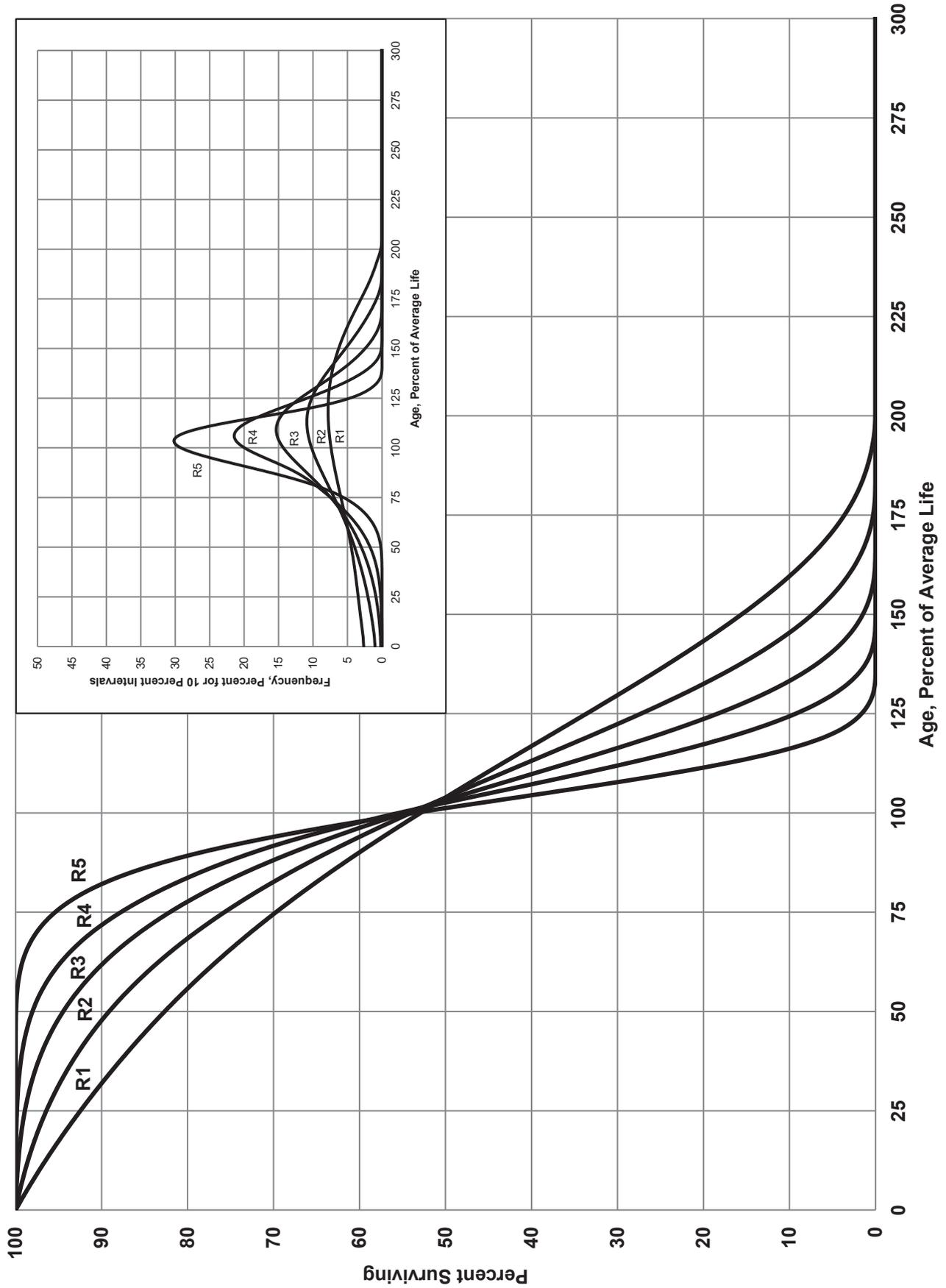


FIGURE 4. RIGHT MODAL OR "R" IOWA TYPE SURVIVOR CURVES

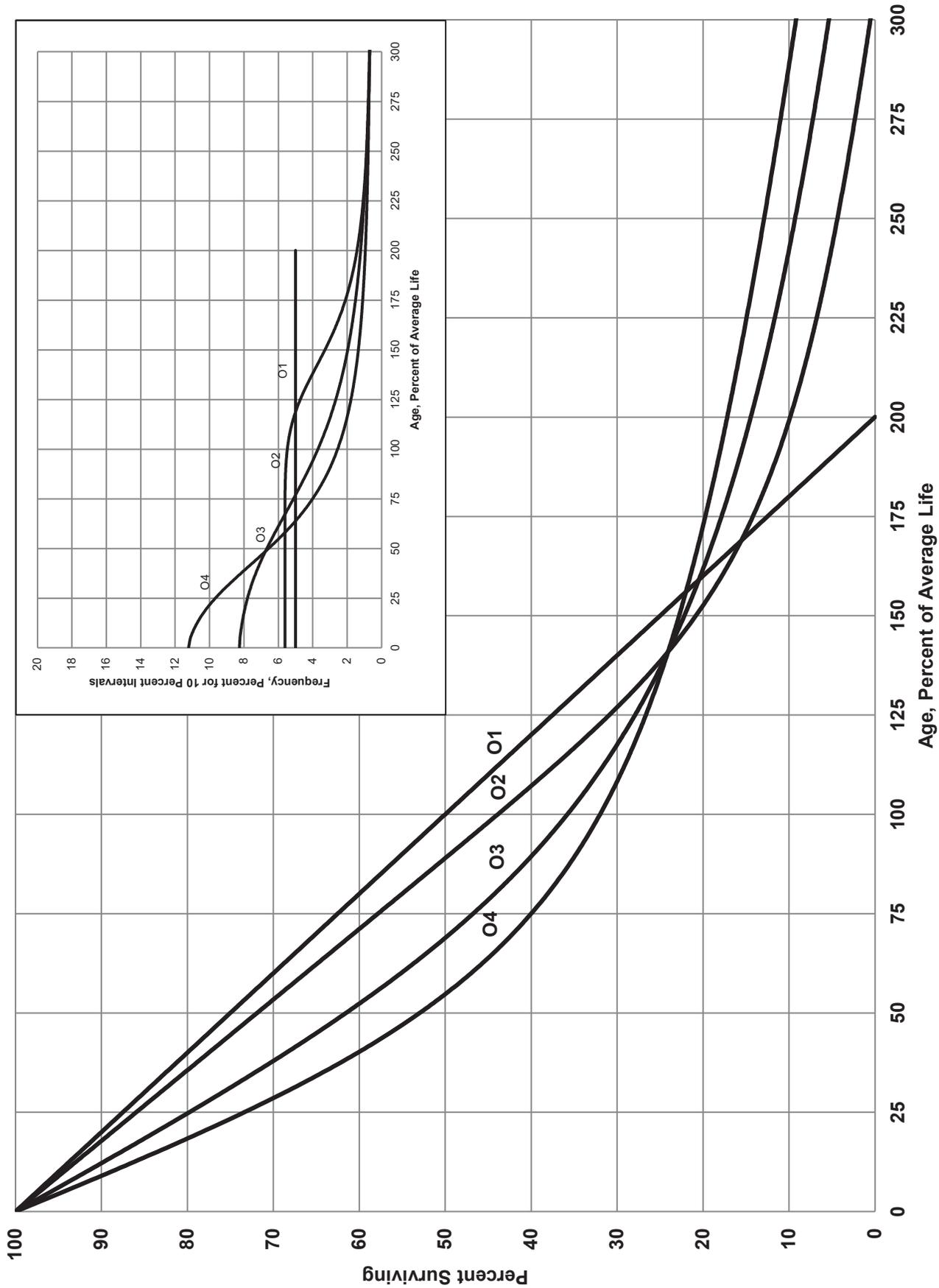


FIGURE 5. ORIGIN MODAL OR "O" IOWA TYPE SURVIVOR CURVES

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

Retirement Rate Method of Analysis

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

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

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

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

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

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

Schedules of Annual Transactions in Plant Records

The property group used to illustrate the retirement rate method is observed for the experience band 2012-2021 for which there were placements during the years 2007-2021. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 2007 were retired in 2012. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2012 retirements of 2007 installations and ending with the 2021 retirements of the 2016 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

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

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2012-2021
SUMMARIZED BY AGE INTERVAL

Experience Band 2012-2021 Placement Band 2007-2021

Year Placed (1)	Retirements, Thousands of Dollars											Total During		Age Interval (13)
	2012 (2)	2013 (3)	2014 (4)	2015 (5)	2016 (6)	2017 (7)	2018 (8)	2019 (9)	2020 (10)	2021 (11)	Age Interval (12)	Age Interval (13)		
2007	10	11	12	13	14	16	23	24	25	26	26	26	13½-14½	
2008	11	12	13	15	16	18	20	21	22	19	44	44	12½-13½	
2009	11	12	13	14	16	17	19	21	22	18	64	64	11½-12½	
2010	8	9	10	11	11	13	14	15	16	17	83	83	10½-11½	
2011	9	10	11	12	13	14	16	17	19	20	93	93	9½-10½	
2012	4	9	10	11	12	13	14	15	16	20	105	105	8½-9½	
2013		5	11	12	13	14	15	16	18	20	113	113	7½-8½	
2014			6	12	13	15	16	17	19	19	124	124	6½-7½	
2015				6	13	15	16	17	19	19	131	131	5½-6½	
2016					13	15	16	17	19	20	143	143	4½-5½	
2017					7	14	16	17	22	23	146	146	3½-4½	
2018						8	18	20	22	25	150	150	2½-3½	
2019							9	11	23	25	151	151	1½-2½	
2020								11	11	24	153	153	½-1½	
2021										13	80	80	0-½	
Total	53	68	86	106	128	157	196	231	273	308	1,606	1,606		

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2012-2021
SUMMARIZED BY AGE INTERVAL

Placement Band 2007-2021

Experience Band 2012-2021

Year Placed (1)	Acquisitions, Transfers and Sales, Thousands of Dollars											Total During Age Interval (12)	Age Interval (13)
	During Year												
(2)	2012 (3)	2013 (4)	2014 (5)	2015 (6)	2016 (7)	2017 (8)	2018 (9)	2019 (10)	2020 (11)	2021 (11)	(12)	(13)	
2007	-	-	-	-	-	60 ^a	-	-	-	-	-	13½-14½	
2008	-	-	-	-	-	-	-	-	-	-	-	12½-13½	
2009	-	-	-	-	-	-	-	-	-	-	-	11½-12½	
2010	-	-	-	-	-	-	(5) ^b	-	-	-	60	10½-11½	
2011	-	-	-	-	-	-	6 ^a	-	-	-	-	9½-10½	
2012	-	-	-	-	-	-	-	-	-	-	(5)	8½-9½	
2013	-	-	-	-	-	-	-	-	-	-	6	7½-8½	
2014	-	-	-	-	-	-	-	-	-	-	-	6½-7½	
2015	-	-	-	-	-	-	(12) ^b	-	-	-	-	5½-6½	
2016	-	-	-	-	-	-	-	22 ^a	-	-	-	4½-5½	
2017	-	-	-	-	-	-	(19) ^b	-	-	-	10	3½-4½	
2018	-	-	-	-	-	-	-	-	(102) ^c	-	-	2½-3½	
2019	-	-	-	-	-	-	-	-	-	-	(121)	1½-2½	
2020	-	-	-	-	-	-	-	-	-	-	-	½-1½	
2021	-	-	-	-	-	-	-	-	-	-	-	0-½	
Total	-	-	-	-	-	60	(30)	22	(102)	(50)			

^a Transfer Affecting Exposures at Beginning of Year

^b Transfer Affecting Exposures at End of Year

^c Sale with Continued Use

Parentheses Denote Credit Amount.

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

Schedule of Plant Exposed to Retirement

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2012 through 2021 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2017 are calculated in the following manner:

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

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
JANUARY 1 OF EACH YEAR 2012-2021
SUMMARIZED BY AGE INTERVAL

Year Placed (1)	Exposures, Thousands of Dollars										Total at		Age Interval (13)
	Annual Survivors at the Beginning of the Year										Beginning of		
	2012 (2)	2013 (3)	2014 (4)	2015 (5)	2016 (6)	2017 (7)	2018 (8)	2019 (9)	2020 (10)	2021 (11)	Age Interval (12)	Age Interval (13)	
2007	255	245	234	222	209	195	239	216	192	167	167	13 ¹ / ₂ -14 ¹ / ₂	
2008	279	268	256	243	228	212	194	174	153	131	323	12 ¹ / ₂ -13 ¹ / ₂	
2009	307	296	284	271	257	241	224	205	184	162	531	11 ¹ / ₂ -12 ¹ / ₂	
2010	338	330	321	311	300	289	276	262	242	226	823	10 ¹ / ₂ -11 ¹ / ₂	
2011	376	367	357	346	334	321	307	297	280	261	1,097	9 ¹ / ₂ -10 ¹ / ₂	
2012	420 ^a	416	407	397	386	374	361	347	332	316	1,503	8 ¹ / ₂ -9 ¹ / ₂	
2013		460 ^a	455	444	432	419	405	390	374	356	1,952	7 ¹ / ₂ -8 ¹ / ₂	
2014			510 ^a	504	492	479	464	448	431	412	2,463	6 ¹ / ₂ -7 ¹ / ₂	
2015				580 ^a	574	561	546	530	501	482	3,057	5 ¹ / ₂ -6 ¹ / ₂	
2016					660 ^a	653	639	623	628	609	3,789	4 ¹ / ₂ -5 ¹ / ₂	
2017						750 ^a	742	724	685	663	4,332	3 ¹ / ₂ -4 ¹ / ₂	
2018							850 ^a	841	821	799	4,955	2 ¹ / ₂ -3 ¹ / ₂	
2019								960 ^a	949	926	5,719	1 ¹ / ₂ -2 ¹ / ₂	
2020									1,080 ^a	1,069	6,579	¹ / ₂ -1 ¹ / ₂	
2021										1,220 ^a	7,490	0- ¹ / ₂	
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780		

^aAdditions during the year

Experience Band 2012-2021

Placement Band 2007-2021

For the entire experience band 2012-2021, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

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

Original Life Table

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

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

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

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

Experience Band 2012-2021

Placement Band 2007-2021

(Exposure and Retirement Amounts are in Thousands of Dollars)

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

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

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

Column 4 = Column 3 Divided by Column 2.

Column 5 = 1.0000 Minus Column 4.

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

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

Smoothing the Original Survivor Curve

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

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

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

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

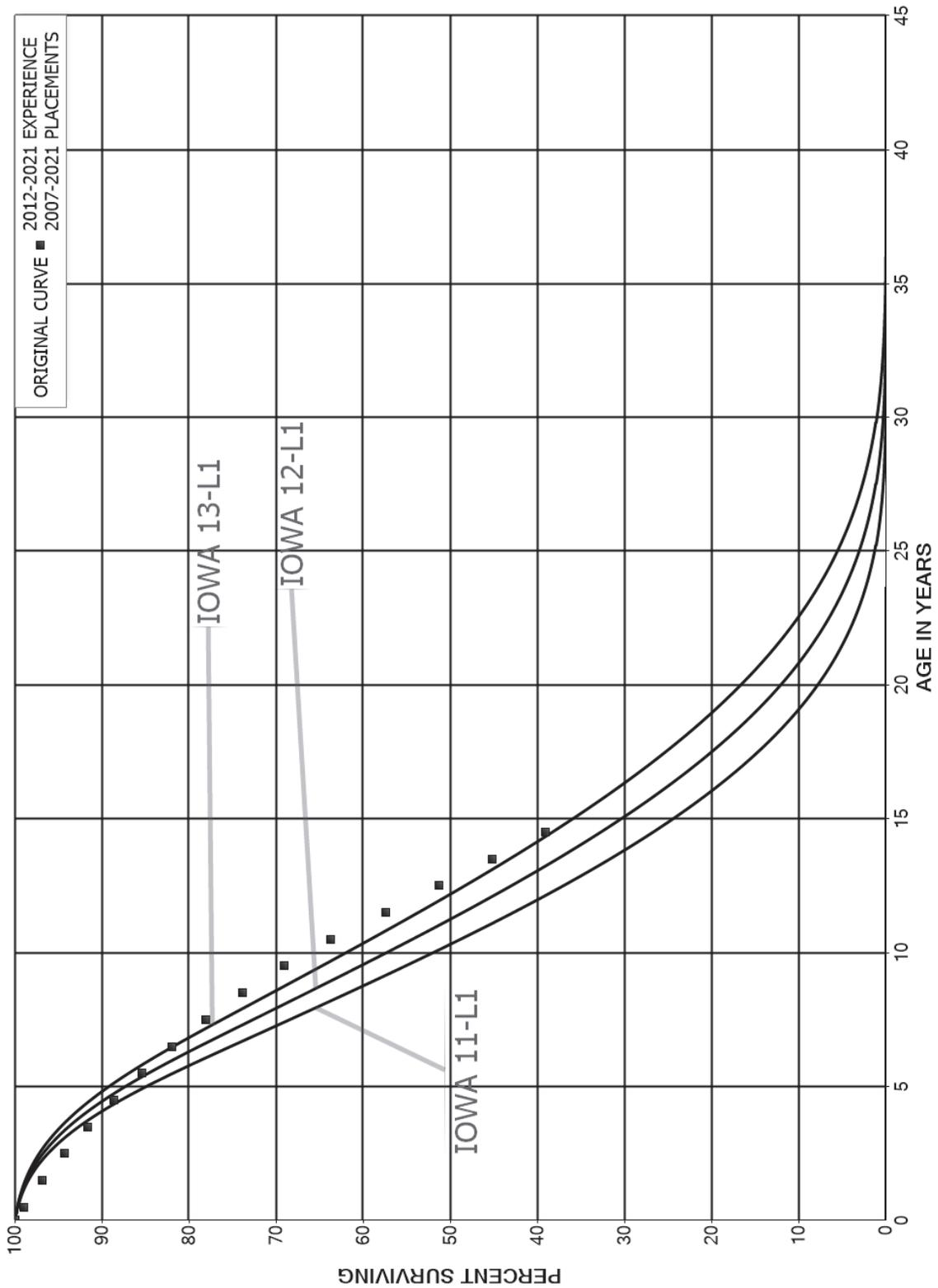


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

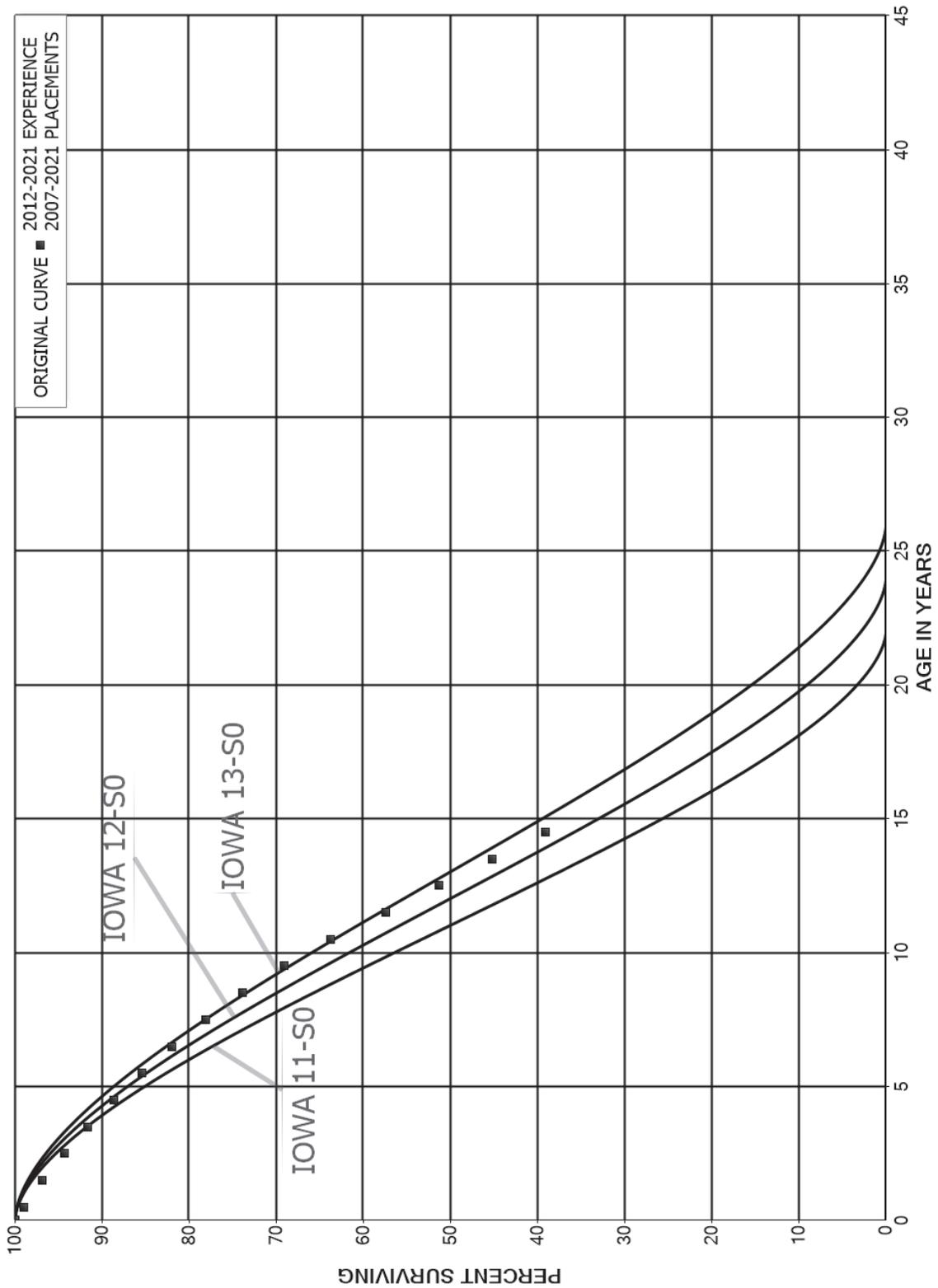


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

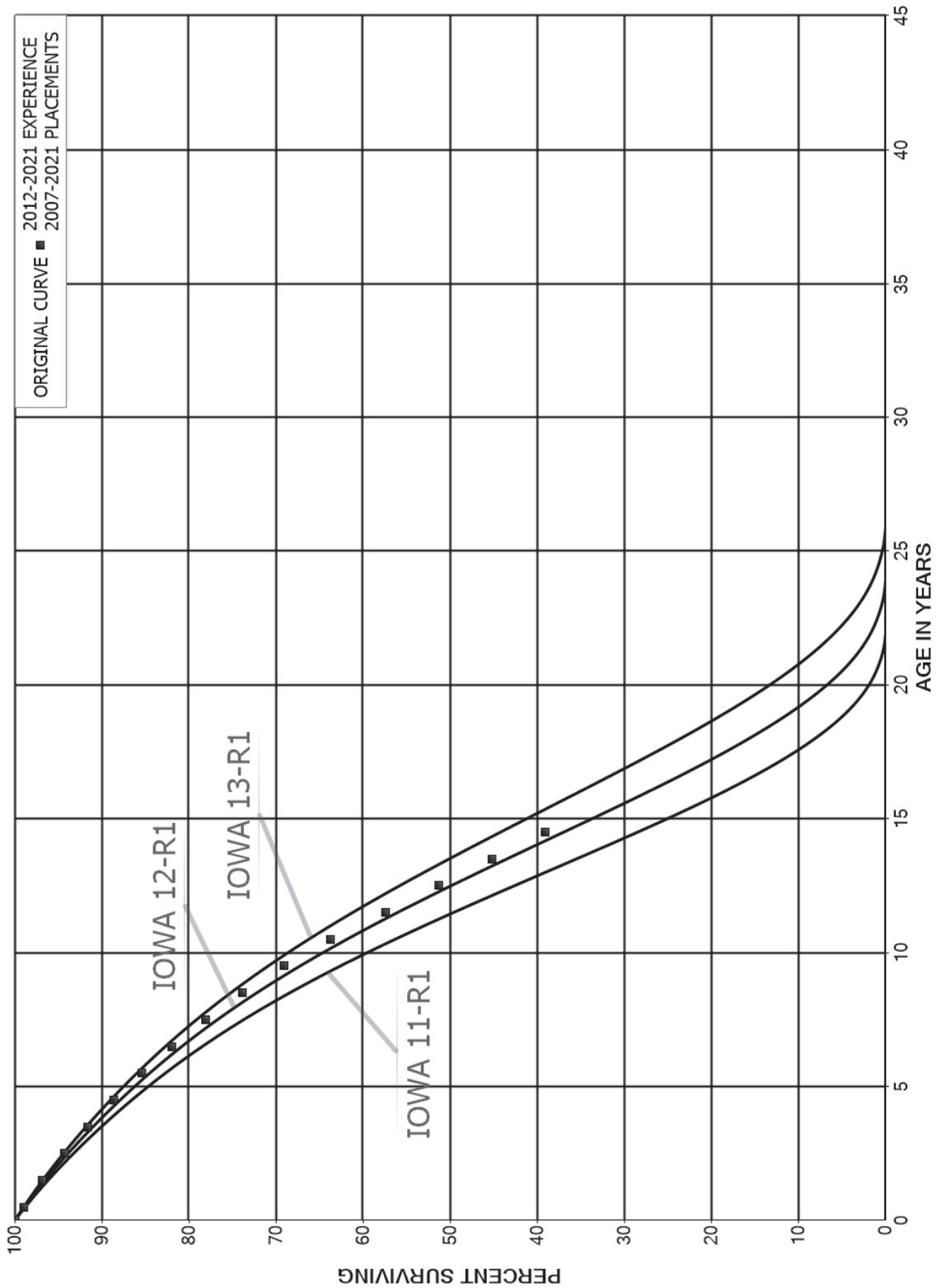
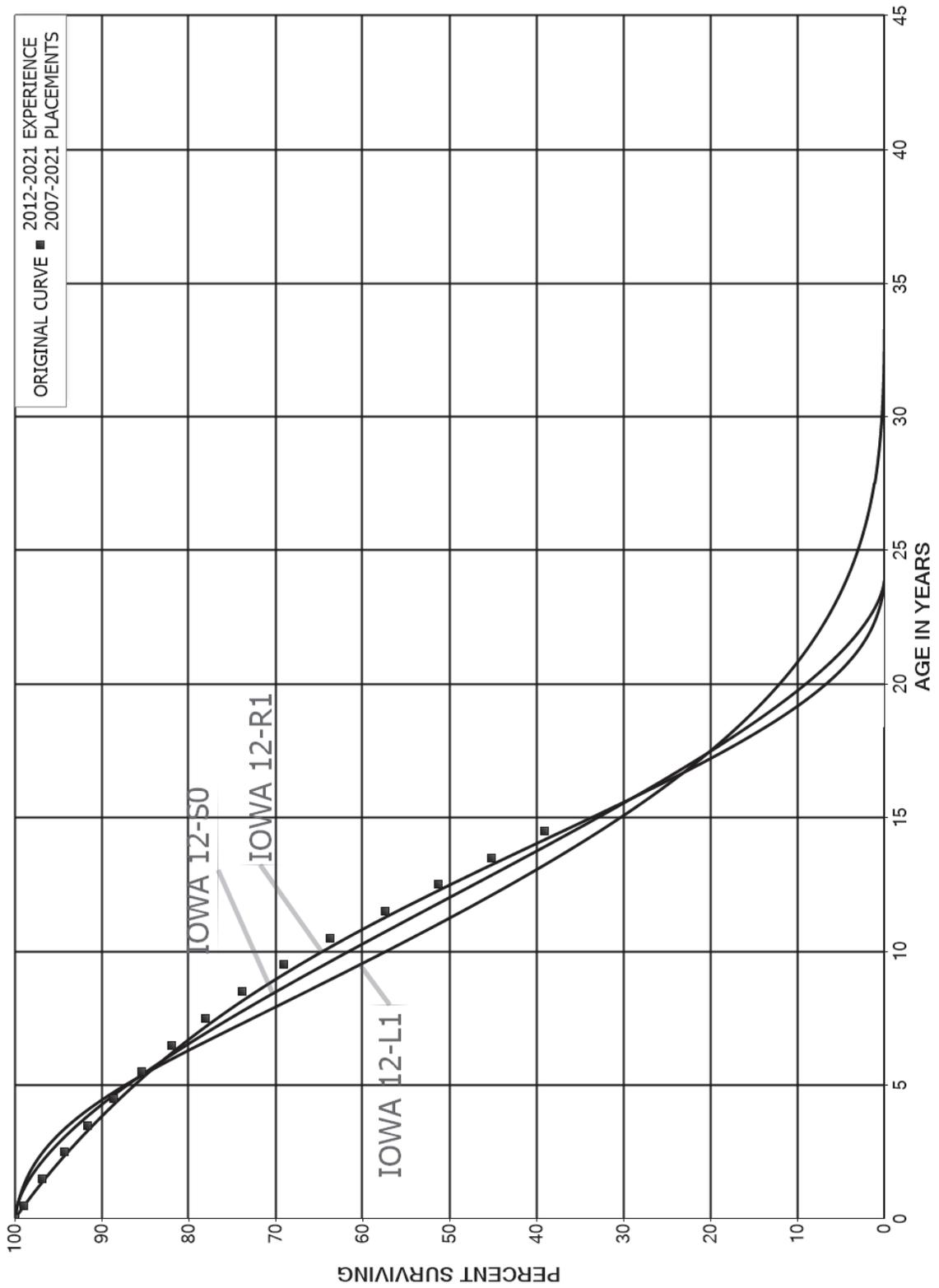


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

FIELD TRIPS

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

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

January 28, 2020

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

August 22, 2012

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

August 20, 2012

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

July 28, 2008

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

December 20, 2006

West Shore Regional Treatment Plant

August 19, 2002

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

August 20, 2002

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

July 12-13, 2001

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

January 14, 1997

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

December 3, 1996

Capital Operations and Customer Service Center
Yellow Breeches Treatment Plant

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

December 4, 1996

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

December 10, 1996

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

December 11, 1996

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

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

SERVICE LIFE CONSIDERATIONS

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

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

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

<u>Life Span Group</u>	<u>Life Span</u>
<u>Account 303.14, Water Rights</u>	
Hibernia Dam	25
<u>Account 303.35, Waste Handling and Treatment Land</u>	
Sanitary Landfill	30
<u>Account 304.2, Power and Pumping Structures</u>	
Booster Stations	50,60

<u>Life Span Group</u>	<u>Life Span</u>
<u>Account 304.3, Purification Buildings</u>	
Filter Plants	60-75
Tank Painting	10
Waste Handling and Treatment Structures	50
<u>Account 304.61, Office Buildings</u>	
Regional Offices	45
Corporate Office	75
<u>Account 304.62, Stores, Shop and Garage Structures</u>	
Distribution Centers	45, 50
<u>Account 305.00, Collecting and Impounding Reservoirs</u>	
Large Reservoirs	100, 120, 150
<u>Account 306.00, Lake, River and Other Intakes</u>	
Intakes	80
<u>Account 320.1, Purification System - Large Structures</u>	
Filters and Related Structures	60-75
Painting	10
<u>Account 330.00, Distribution Reservoirs and Standpipes</u>	
Tank Painting	10

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

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

<u>Account</u>		<u>Interim Survivor Group</u>
303.35	Waste Handling and Treatment Land	100-R2
304.2	Power and Pumping Structures	75-R2
304.3	Purification Buildings	70-S0.5
304.36	Waste Handling and Treatment Structure	60-S2.5
304.61	Office Buildings	55-R1.5
304.62	Stores, Shop and Garage Structures	55-S0.5
305	Collecting and Impounding Reservoirs	125-R2
306	Lake, River and Other Intake	55-S1
320.1	Purification System - Large Structures	60-S0.5

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

	<u>Property Group</u>	<u>Survivor Curve</u>
304.15	Other Water Service Structures	60-R1.5
307	Wells and Springs	55-S0
310	Oil Engine Pumping Equipment	43-S1
311.2 thru 311.54	Electric Pumping Equipment	42-S0
320.20	Purification System – Chemical Treatment	36-R0.5
320.30	Granular Activated Carbon	7-L2
330.00 thru 330.40	Distribution Reservoirs and Standpipes	65-S0.5
331	Mains and Accessories	110-R2
333	Services	70-R2.5

	<u>Property Group</u>	<u>Survivor Curve</u>
334	Meters	21-L1
335	Fire Hydrants	75-R2.5
341 thru 341.30	Transportation Equipment	7-L3
344	Laboratory Equipment	20-L0.5
345	Power Operated Equipment	19-S0.5

The estimated survivor curves for most property accounts are based on statistical analyses of plant accounting data and the range of lives and type curves used for other companies in the water industry. Account 331, Mains and Accessories, is one of the largest plant accounts and is used to illustrate the manner in which the study was conducted for the groups using the retirement rate method. Aged retirement and other plant accounting data were compiled for the years 1948 through 2016. These data were coded in the course of the Company's normal recordkeeping according to plant account or property group, type of transaction, year in which the transaction took place, and year in which the plant was placed in service. The data were analyzed by the retirement rate method of life analysis. The survivor curve chart for the account is presented on page VI-94 and the life table for the experience band is plotted on the chart that follows.

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

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

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

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

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

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

BOOK RESERVE

The book reserve as of December 31, 2021, is the result of a bringforward of the book reserves established by the Commission for each of the companies that were merged to become Pennsylvania-American Water Company in the following rate orders:

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

The book reserve activity subsequent to those dates consists of accruals, retirements, cost of removal, gross salvage and other debits and credits recorded to the book reserve through December 31, 2021. The actual reserve as recorded on the books of Pennsylvania Gas & Water and previously used for ratemaking purposes, was recorded as a credit to the Company's book reserve at the date of acquisition. The projected book reserve as of December 31, 2022, is a bringforward of the December 31, 2021 book reserve based on projected accruals, retirements, cost of removal, gross salvage and other credits.

CALCULATION OF DEPRECIATION

The annual depreciation accruals as of December 31, 2022, are based on the straight line remaining life method and the equal life group procedure. For the purpose of calculating the remaining life accruals as of December 31, 2022, the book reserve is

allocated among vintages in proportion to the calculated accrued depreciation as of December 31, 2022.

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

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

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

Remaining Life Annual Accruals. For the purpose of calculating remaining life accrual rates as of December 31, 2022, the estimated book depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation based on the equal life group procedure follow. The detailed calculations are set forth in the Results of Study section of the report.

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

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

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

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

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

or

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

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

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

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

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

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

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

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

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

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

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

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

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

NET SALVAGE

Experienced net salvage is incorporated in the results of the study as it was reported on the Company's books and records for the period January 1, 2018 through December 31, 2021, and estimated for the period January 1, 2022 through December 31, 2022. The calculation of the amortization is shown in Table 5 on page V-16. The amounts of gross salvage and removal cost by account for each year are set forth in the section beginning on page VIII-2.

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

PART V. RESULTS OF STUDY

PART V. RESULTS OF STUDY

QUALIFICATION OF RESULTS

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

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

DESCRIPTION OF DETAILED TABULATIONS

Table 1 presents the development of the net original cost used in the study. The results of the depreciation study are summarized in Table 2 which sets forth, by depreciable group, the estimated survivor curve, calculated annual accruals and book reserve related to net original cost and the annual amortization of net salvage. Table 3 presents the bringforward to December 31, 2022 of the book reserve as of December 31, 2021. Table 4 sets forth the calculation of estimated depreciation accruals for the twelve

months ended December 31, 2022. Table 5 presents the amortization of experienced and estimated net salvage, by account, based on the five-year period, 2018-2022. The total amortization amount is incorporated in the total annual accrual in Table 2.

Supporting statistical data for the estimates of average service lives and survivor curves, the annual depreciation calculations, and gross salvage and cost of removal for the years 2018-2022 are presented in three sections.

The section beginning on page VI-2 sets forth, for each depreciable group analyzed by the retirement rate method, a chart depicting the original and estimated survivor curves followed by a tabular presentation of the original life table plotted on the chart. A cumulative summary, by year installed, for utility plant and the supporting data for the original cost depreciation calculations are presented in the section beginning on page VII-3. The tabulations of experienced and estimated net salvage, by year and account for the five-year period 2018-2022, are presented in the section beginning on page VIII-2.

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

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

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

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

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

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

DEPRECIABLE GROUP (1)	ORIGINAL COST AS OF DECEMBER 31, 2022 (2)	CUSTOMER ADVANCES (3)	CONTRIBUTIONS IN AID OF CONSTRUCTION (4)	EXCLUDED PROPERTY (5)	NET ORIGINAL COST AS OF DECEMBER 31, 2022 (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	5,937,006.78				5,937,006.78
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	3,472,992.63				3,472,992.63
TOTAL NONDEPRECIABLE PLANT	22,276,569.24	0.00	215,927.20	0.00	22,060,642.04
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	10,579,413.65				10,579,413.65
304.15 OTHER WATER SOURCE STRUCTURES	51,463,964.34				51,463,964.34
304.20 POWER AND PUMPING STRUCTURES	119,482,762.41			41,310.00	118,151,844.81
304.30 PURIFICATION BUILDINGS	327,418,539.28		1,289,607.60	230,375.00	327,018,559.27
304.36 WASTE HANDLING & TREATMENT STRUCTURE	24,482,786.39		169,605.01		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	45,940,026.55		60,000.00	12,834.00	45,867,192.55
304.62 STORES, SHOP AND GARAGE BUILDINGS	68,202,970.97		576.00		68,202,970.97
304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	3,773,173.42				3,773,173.42
305.00 COLLECTING AND IMPOUNDING RESERVOIRS	136,686,031.18		3,575.00		136,682,456.18
306.00 LAKE, RIVER AND OTHER INTAKES	18,997,861.14		41,551.00		18,956,310.14
307.00 WELLS AND SPRINGS	13,460,230.11		71,610.27		13,388,619.84
310.00 OTHER POWER PRODUCTION EQUIPMENT	21,004,598.75		118,273.00		20,886,325.75
311.20 ELECTRIC PUMPING EQUIPMENT	30,836,282.78		1,954,569.05	26,561.00	28,764,997.73
311.50 OTHER	7,424,900.68			116,716.00	7,424,900.68
311.52 SOURCE OF SUPPLY	13,846,273.01				13,846,273.01
311.53 WATER TREATMENT	48,579,304.90				48,579,304.90
311.54 TRANSMISSION AND DISTRIBUTION	13,311,520.08				13,311,520.08

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

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

DEPRECIABLE GROUP (1)	ORIGINAL COST AS OF	CUSTOMER ADVANCES	CONTRIBUTIONS IN AID OF CONSTRUCTION	EXCLUDED PROPERTY	NET ORIGINAL COST AS OF
	DECEMBER 31, 2022 (2)	(3)	(4)	(5)	DECEMBER 31, 2022 (6)
320.10	PURIFICATION SYSTEM - LARGE STRUCTURES				250,302,919.16
320.18	PURIFICATION SYSTEM - LARGE STRUCTURES PAINT		27,162.27	627,852.00	103,245.73
320.19	PURIFICATION SYSTEM - LARGE STRUCTURES PAINT				3,522,542.77
320.20	PURIFICATION SYSTEM - CHEMICAL TREATMENT		42,367.00		106,908,231.80
320.29	PURIFICATION SYSTEM - CHEM. TREATMENT PAINT				8,167.87
320.30	GRANULAR ACTIVATED CARBON				9,238,160.63
320.37	WASTE HANDLING & TREATMENT - EQUIPMENT				14,959,312.90
330.00	DISTRIBUTION RESERVOIRS AND STANDPIPES		2,905,114.51		118,334,757.78
330.10	ELEVATED TANKS AND STANDPIPES				18,159,866.81
330.20	GROUND LEVEL FACILITIES				18,107,441.78
330.30	BELOW GRADE FACILITIES				818,707.23
330.40	CLEARWELL				12,806,300.08
330.58	DISTR. RESERVOIRS AND STANDPIPES - PAINTING				1,482,963.09
330.59	DISTR. RESERVOIRS AND STANDPIPES - PAINTING				41,010,970.46
331.00	MAINS AND ACCESSORIES	52,010,192.28	222,923,870.15	502,366.00	2,972,470,945.31
333.00	SERVICES	10,560,915.78	14,902,990.00		647,586,083.09
334.00	METERS		1,822,326.75		210,757,676.65
335.00	FIRE HYDRANTS	638,222.92	5,134,209.45		127,139,837.10
340.10	OFFICE FURNITURE				5,511,088.15
340.20	COMPUTERS AND PERIPHERAL EQUIPMENT				9,626,127.47
340.30	COMPUTER SOFTWARE - 5 YEAR				56,937,669.71
340.31	COMPUTER SOFTWARE - 10 YEAR				47,983,383.24
340.50	OTHER OFFICE EQUIPMENT		354.00		9,100.95
341.00	NOT CLASSIFIED				2,587.67
341.10	LIGHT DUTY TRUCKS				48,159,781.72
341.20	EQUIPMENT				21,248,210.09
341.30	AUTOS				2,345,942.67
341.40	OTHER				7,747,401.58
342.00	STORES EQUIPMENT				450,196.89
343.00	TOOLS AND WORK EQUIPMENT		61.00		38,319,950.61
344.00	LABORATORY EQUIPMENT				2,900,877.04
345.00	POWER OPERATED EQUIPMENT				2,405,124.09
346.00	EQUIPMENT				1,319,862.68
346.10	NON-TELEPHONE				8,503,366.67
346.19	REMOTE CONTROL AND INSTRUMENTATION				7,771,032.15
346.20	TELEPHONE		4,085.00		272,914.20
347.00	MISCELLANEOUS EQUIPMENT				23,058,191.91
348.00	OTHER TANGIBLE EQUIPMENT				795,577.91
	TOTAL DEPRECIABLE PLANT	63,209,330.98	251,471,907.06	1,558,014.00	5,794,051,228.79
	TOTAL UTILITY PLANT IN SERVICE	63,209,330.98	251,687,834.26	1,558,014.00	5,819,298,447.31

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, 2022

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	NET ORIGINAL COST AS OF DECEMBER 31, 2022 (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.	5,937,006.78					
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.	2,089,979.91					
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.	3,472,992.63					
TOTAL NONDEPRECIABLE PLANT		22,060,642.04					
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	155,025	0	0	-	-
303.99 COMPREHENSIVE PLANNING STUDIES	5-SQ	10,579,413.65	7,975,338	2,604,076	1,161,128	10.98	2.2
304.15 OTHER WATER SOURCE STRUCTURES	60-R1.5	51,463,964.34	8,888,850	42,575,114	1,134,979	2.21	37.5
304.20 POWER AND PUMPING STRUCTURES	75-R2	69,241,749.62	9,530,768	59,710,982	1,770,341	2.56	33.7
LARGE STRUCTURES	55-R3	48,910,095.19	9,450,170	39,459,925	1,296,109	2.65	30.4
OTHER STRUCTURES							
TOTAL ACCOUNT 304.2		118,151,844.81	18,980,938	99,170,907	3,066,450	2.60	32.3
304.30 PURIFICATION BUILDINGS							
LARGE STRUCTURES	70-S0.5	279,529,633.27	94,423,471	185,106,161	6,634,616	2.37	27.9
OTHER STRUCTURES	60-R3	47,488,926.00	13,126,010	34,362,916	842,540	1.77	40.8
TOTAL ACCOUNT 304.3		327,018,559.27	107,549,481	219,469,077	7,477,156	2.29	29.4
304.36 WASTE HANDLING AND TREATMENT STRUCTURES	60-S2.5	24,482,786.39	7,007,069	17,475,718	680,996	2.78	25.7
304.38 WASTE HANDLING AND TREATMENT STRUCTURES PAINTING	10-SQ	1,399,108.81	265,731	1,133,378	135,111	9.66	8.4
304.39 PURIFICATION BUILDINGS - TANK PAINTING	10-SQ	119,362.95	113,753	5,610	2,244	1.88	2.5
304.61 OFFICE BUILDINGS							
LARGE STRUCTURES	55-R1.5	30,071,233.12	6,106,600	23,964,634	930,280	3.09	25.8
OTHER STRUCTURES	50-R3	15,795,959.43	3,525,262	12,270,697	365,428	2.31	33.6
TOTAL ACCOUNT 304.61		45,867,192.55	9,631,862	36,235,331	1,295,708	2.82	28.0

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, 2022

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	NET ORIGINAL COST AS OF DECEMBER 31, 2022 (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 *	58,770,494.91	14,185,562	44,584,934	1,582,951	2.69	28.2
OTHER STRUCTURES	45-R3	9,431,900.06	4,074,241	5,357,659	163,488	1.73	32.8
TOTAL ACCOUNT 304.62		68,202,394.97	18,259,803	49,942,593	1,746,439	2.56	28.6
304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS							
TOTAL ACCOUNT 304	35-S0.5	3,773,173.42	3,485,875	287,298	12,839	0.34	22.4
		640,478,387.51	174,183,362	466,295,026	15,551,922	2.43	30.0
305.00 COLLECTING AND IMPOUNDING RESERVOIRS							
LARGE RESERVOIRS	125-R2 *	128,206,927.13	20,443,884	107,763,044	1,788,778	1.40	60.2
OTHER RESERVOIRS	75-R3	8,475,529.05	2,915,519	5,560,010	206,829	2.44	26.9
TOTAL ACCOUNT 305		136,682,456.18	23,359,403	113,323,054	1,995,607	1.46	56.8
306.00 LAKE, RIVER AND OTHER INTAKES							
LARGE RESERVOIRS	55-S1 *	14,077,642.95	4,725,133	9,352,510	334,491	2.38	28.0
OTHER RESERVOIRS	50-S0.5	4,878,667.19	1,609,650	3,269,017	129,169	2.65	25.3
TOTAL ACCOUNT 306		18,956,310.14	6,334,783	12,621,527	463,660	2.45	27.2
307.00 WELLS AND SPRINGS	55-S0	13,388,619.84	3,008,599	10,380,021	338,177	2.53	30.7
310.00 POWER GENERATION EQUIPMENT	43-S1	20,859,764.75	5,557,935	15,301,830	568,968	2.73	26.9
PUMPING EQUIPMENT							
ELECTRIC	42-S0	28,764,997.73	4,936,838	23,828,160	952,264	3.31	25.0
OTHER	42-S0	7,424,900.68	911,149	6,513,752	256,276	3.45	25.4
SOURCE OF SUPPLY	42-S0	13,846,273.01	2,330,094	11,516,179	460,351	3.32	25.0
WATER TREATMENT	42-S0	48,579,304.90	24,582,332	23,996,973	1,241,955	2.56	19.3
TRANSMISSION AND DISTRIBUTION	42-S0	13,311,520.08	1,015,455	12,296,065	497,499	3.74	24.7
TOTAL ACCOUNT 311		111,926,986.40	33,775,868	78,151,129	3,408,345	3.05	22.9
320.10 PURIFICATION SYSTEM							
LARGE STRUCTURES	60-S0.5 *	233,741,334.67	77,128,004	156,613,328	6,180,184	2.64	25.3
OTHER STRUCTURES	55-R3	16,561,584.49	4,833,816	11,727,768	336,337	2.03	34.9
TOTAL ACCOUNT 320.1		250,302,919.16	81,961,820	168,341,096	6,516,521	2.60	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	3,512,532	10,011	4,004	0.11	2.5
320.20 CHEMICAL TREATMENT	36-R0.5	106,908,231.80	31,615,346	75,292,886	4,189,844	3.92	18.0
320.29 CHEMICAL TREATMENT PAINT	FULLY ACCRUED	8,167.87	8,168	0	0	-	-
320.30 GRANULAR ACTIVATED CARBON	7-L2	9,238,160.63	6,787,789	2,450,372	956,162	10.35	2.6
320.37 WASTE HANDLING AND TREATMENT - EQUIPMENT	30-R3	14,959,312.90	10,607,334	4,351,979	246,975	1.65	17.6
TOTAL ACCOUNT 320		385,042,580.86	134,596,235	250,446,344	11,913,506	3.09	21.0

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, 2022

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	NET ORIGINAL COST AS OF DECEMBER 31, 2022 (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-SQ.5	118,334,757.78	40,194,822	78,139,936	2,105,381	1.78	37.1
330.10 ELEVATED TANKS AND STANDPIPES	65-SQ.5	18,159,866.81	2,230,959	15,928,908	376,025	2.07	42.4
330.20 GROUND LEVEL FACILITIES	65-SQ.5	18,107,441.78	2,650,238	15,457,204	368,737	2.04	41.9
330.30 BELOW GRADE FACILITIES	65-SQ.5	818,707.23	152,479	666,228	16,278	1.99	40.9
330.40 CLEARWELL	65-SQ.5	12,806,300.08	2,519,882	10,286,418	252,195	1.97	40.8
330.58 DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	10-SQ	1,482,963.09	1,258,084	224,879	70,565	4.76	3.2
330.59 DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	10-SQ	41,010,970.46	26,000,695	15,010,275	2,531,316	6.17	5.9
TOTAL ACCOUNT 330		210,721,007.23	75,007,159	135,713,848	5,720,497	2.71	23.7
331.00 MAINS AND ACCESSORIES	110-R2	2,972,470,945.31	320,507,351	2,651,963,594	36,052,282	1.21	73.6
333.00 SERVICES	70-R2.5	647,586,083.09	153,001,000	494,585,083	10,903,069	1.68	45.4
334.00 METERS AND METER INSTALLATIONS	21-L1	210,757,676.65	83,781,344	126,976,333	11,547,691	5.48	11.0
335.00 FIRE HYDRANTS	75-R2.5	127,139,837.10	18,044,077	109,095,760	2,137,601	1.68	51.0
340.00 OFFICE FURNITURE AND EQUIPMENT	20-SQ	5,511,088.15	1,306,807	4,204,281	310,473	5.63	13.5
FURNITURE	5-SQ	9,626,127.47	3,446,304	6,179,823	2,141,175	22.24	2.9
COMPUTERS AND PERIPHERAL EQUIPMENT	5-SQ	56,937,669.71	25,966,048	30,971,622	13,870,334	24.36	2.2
COMPUTER SOFTWARE	10-SQ	47,983,383.24	33,401,059	14,582,324	5,502,153	11.47	2.7
COMPUTER SOFTWARE - BUSINESS TRANSFORMATION	10-SQ	9,100.95	2,545	6,556	1,009	11.08	6.5
OTHER OFFICE EQUIPMENT	10-SQ						
TOTAL ACCOUNT 340		120,067,369.52	64,122,763	55,944,606	21,825,144	18.18	2.6
341.00 TRANSPORTATION EQUIPMENT	7-L3	2,587.67	1,341	1,247	324	12.52	3.8
NOT CLASSIFIED	7-L3	48,159,781.72	25,214,574	22,945,208	5,773,589	11.99	4.0
LIGHT DUTY TRUCKS	7-L3	21,248,210.09	14,300,485	6,947,725	1,966,330	9.25	3.5
EQUIPMENT	7-L3	2,345,942.67	2,277,667	68,276	26,337	1.12	2.6
AUTOS	7-L3	7,747,401.58	6,301,034	1,446,368	546,143	7.05	2.6
OTHER							
TOTAL ACCOUNT 341		79,503,923.73	48,095,101	31,408,824	8,312,723	10.46	3.8
342.00 STORES EQUIPMENT	20-SQ	450,196.89	113,771	336,426	26,703	5.93	12.6
343.00 TOOLS AND WORK EQUIPMENT	20-SQ	38,318,950.61	8,570,238	29,748,713	2,198,901	5.74	13.5
344.00 LABORATORY EQUIPMENT	20-L0.5	2,900,877.04	1,228,944	1,671,933	173,092	5.97	9.7
345.00 POWER OPERATED EQUIPMENT	19-SQ.5	2,405,124.09	1,680,051	725,073	102,550	4.26	7.1
346.00 COMMUNICATION EQUIPMENT	15-SQ	1,319,862.68	322,240	997,623	84,310	6.39	11.8
EQUIPMENT	15-SQ	8,503,366.67	1,528,419	6,974,948	572,529	6.73	12.2
NON-TELEPHONE	10-SQ	7,771,032.15	1,832,553	5,938,479	780,228	10.04	7.6
REMOTE CONTROL AND INSTRUMENTATION	10-SQ	272,914.20	146,025	126,889	29,297	10.73	4.3
TELEPHONE							
TOTAL ACCOUNT 346		17,867,175.70	3,829,237	14,037,939	1,466,364	8.21	9.6
347.00 MISCELLANEOUS EQUIPMENT	25-SQ	23,054,106.91	3,142,560	19,911,547	1,209,576	5.25	16.5
348.00 OTHER TANGIBLE EQUIPMENT	25-SQ	795,577.91	461,769	333,809	32,438	4.08	10.3
TOTAL DEPRECIABLE PLANT		<u>5,794,051,228.79</u>	<u>1,172,474,736</u>	<u>4,621,576,495</u>	<u>137,109,944</u>	<u>2.37</u>	
AMORTIZATION OF NET SALVAGE					<u>22,126,996</u>		
TOTAL UTILITY PLANT IN SERVICE		<u>5,819,298,447.31</u>	<u>1,172,474,736</u>	<u>4,621,576,495</u>	<u>159,236,940</u>		

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

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

TABLE 3. BRINGFORWARD TO DECEMBER 31, 2022, OF BOOK RESERVE AS OF DECEMBER 31, 2021

ACCOUNT (1)	BOOK RESERVE BALANCE AS OF 12/31/2021 (2)	+	PROJECTED DEPRECIATION ACCRUALS (3)	-	PROJECTED RETIREMENTS (4)	-	PROJECTED COST OF REMOVAL (5)	+	PROJECTED SALVAGE (6)	+	ACQUISITIONS (7)	=	PROJECTED BOOK RESERVE BALANCE AS OF 12/31/2022 (8)
303.14	1,942,823												1,942,823
303.35	131,860		23,165										155,025
303.99	6,211,368		1,763,970										7,975,338
304.15	7,314,162		1,574,688										8,888,850
304.20	15,846,666		3,182,972		43,304		8,661		1,299		1,966		18,980,938
304.30	102,913,260		7,362,475		2,434,156		316,440		24,342				107,549,481
304.36	6,315,262		691,807										7,007,069
304.38	130,717		135,014										265,731
304.39	111,509		2,244										113,753
304.61	8,795,232		1,199,585		342,410		20,545						9,631,862
304.62	16,741,284		1,722,430		237,105		26,082		59,276				18,259,803
304.63	3,475,076		10,799										3,485,875
305.00	21,056,473		2,302,930										23,359,403
306.00	5,949,460		472,699		84,015		3,361						6,334,783
307.00	3,212,772		312,262		475,340		47,534			6,439			3,008,599
310.00	5,482,567		539,544		398,379		67,724			1,927			5,557,935
311.20	4,131,568		1,238,195		376,585		64,019			7,679			4,936,838
311.50	643,853		267,296										911,149
311.52	2,246,552		424,316		291,260		49,514						2,330,094
311.53	23,425,226		1,275,259		100,985		17,168						24,582,332
311.54	2,083,153		292,488		1,162,552		197,634						1,015,455
320.10	80,330,377		6,325,417		3,944,516		749,458						81,961,820
320.18	103,246												103,246
320.19	3,508,657		3,875										3,512,532
320.20	31,374,662		3,460,362		2,706,084		514,156				562		31,615,346
320.29	8,168												8,168

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

TABLE 3. BRINGFORWARD TO DECEMBER 31, 2022, OF BOOK RESERVE AS OF DECEMBER 31, 2021

ACCOUNT	BOOK RESERVE		PROJECTED DEPRECIATION		PROJECTED RETIREMENTS		PROJECTED COST OF REMOVAL		PROJECTED SALVAGE		ACQUISITIONS		PROJECTED BOOK RESERVE BALANCE AS OF 12/31/2022
	AS OF 12/31/2021	(2)	ACCRAUALS	(3)	(4)	(5)	(6)	(7)	(8)				
320.30	5,124,218		1,663,571										6,787,789
320.37	10,325,951		281,383										10,607,334
330.00	37,063,307		3,877,753		448,432	304,934					7,128		40,194,822
330.10	1,898,066		332,893										2,230,959
330.20	2,275,414		374,824										2,650,238
330.30	136,023		16,456										152,479
330.40	2,265,037		254,845										2,519,882
330.58	2,006,257		55,029		803,202								1,258,084
330.59	23,137,681		2,863,014										26,000,695
331.00	314,564,339		47,270,202		25,830,667	15,498,400					1,877		320,507,351
333.00	143,326,352		12,660,627		2,060,239	927,108					1,368		153,001,000
334.00	73,956,736		12,711,569		2,577,643	335,094			25,776				83,781,344
335.00	16,807,173		2,922,712		1,146,950	539,066					208		18,044,077
340.10	942,661		364,146										1,306,807
340.20	2,727,234		2,556,355		1,837,285								3,446,304
340.30	18,631,562		16,209,136		8,874,650								25,966,048
340.31	21,411,333		11,989,726										33,401,059
340.40	1,537		1,008										2,545
341.00	1,005		336										1,341
341.10	20,445,693		5,478,765		815,959	16,319			122,394				25,214,574
341.20	13,121,246		1,772,851		682,313	13,646			102,347				14,300,485
341.30	2,235,440		42,227										2,277,667
341.40	5,613,839		687,195										6,301,034
342.00	84,839		28,932		947								113,771
343.00	6,430,087		2,141,098										8,570,238
344.00	1,027,763		201,181										1,228,944
345.00	1,559,848		120,203										1,680,051

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

TABLE 3. BRINGFORWARD TO DECEMBER 31, 2022, OF BOOK RESERVE AS OF DECEMBER 31, 2021

ACCOUNT	BOOK RESERVE BALANCE AS OF 12/31/2021	PROJECTED DEPRECIATION ACCRUALS	PROJECTED RETIREMENTS	PROJECTED COST OF REMOVAL	PROJECTED SALVAGE	ACQUISITIONS	PROJECTED BOOK RESERVE BALANCE AS OF 12/31/2022
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
346.00	190,820	131,420					322,240
346.10	1,039,837	499,493	10,911				1,528,419
346.19	1,583,679	597,284	348,410				1,832,553
346.20	124,994	29,312	8,281				146,025
347.00	1,928,340	1,214,220					3,142,560
348.00	429,153	32,616					461,769
TOTAL	1,085,903,417	163,966,174	58,042,580	19,716,863	335,434	29,154	1,172,474,736

**PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS**

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

ACCOUNT (1)	NET ORIGINAL COST AS OF 12/31/2021 (2)	NET ORIGINAL COST AS OF 12/31/2022 (3)	ACCRUAL RATE (4)	AVERAGE ACCRUALS $(5) = \frac{[(2) + (3)]}{2} \times (4)$	AMORTIZATION OF NET SALVAGE (6)	PROJECTED DEPRECIATION ACCRUALS $(7) = (5) + (6)$
303.14	1,942,822.51	1,942,822.51	-			0
303.35	155,025.17	155,025.17	14.94	23,165		23,165
303.99	10,129,413.65	10,579,413.65	17.03	1,763,357	613	1,763,970
304.15	51,463,964.34	51,463,964.34	2.34	1,204,257	370,431	1,574,688
304.20	117,709,365.05	118,151,844.81	2.65	3,125,161	57,811	3,182,972
304.30	309,494,324.18	327,018,559.27	2.18	6,937,990	424,485	7,362,475
304.36	24,482,786.39	24,482,786.39	2.79	683,070		691,807
304.38	1,399,108.81	1,399,108.81	9.65	135,014	8,737	135,014
304.39	119,362.95	119,362.95	1.88	2,244		2,244
304.61	43,768,796.59	45,867,192.55	2.89	1,295,240	(95,655)	1,199,585
304.62	66,915,529.43	68,202,394.97	2.58	1,743,021	(20,591)	1,722,430
304.63	3,773,173.42	3,773,173.42	0.35	13,206	(2,407)	10,799
305.00	135,782,456.18	136,682,456.18	1.50	2,043,487	259,443	2,302,930
306.00	18,500,325.44	18,956,310.14	2.48	464,462	8,237	472,699
307.00	10,324,454.26	13,388,619.84	2.35	278,629	33,633	312,262
310.00	18,647,753.17	20,859,764.75	2.67	527,425	12,119	539,544
311.20	24,339,314.33	28,764,997.73	3.32	881,532	356,663	1,238,195
311.50	7,424,900.68	7,424,900.68	3.60	267,296		267,296
311.52	12,265,487.62	13,846,273.01	3.25	424,316		424,316
311.53	48,031,216.20	48,579,304.90	2.64	1,275,259		1,275,259
311.54	6,721,882.58	13,311,520.08	2.92	292,488		292,488
320.10	228,716,726.07	250,302,919.16	2.37	5,676,383	649,034	6,325,417
320.18	103,245.73	103,245.73	-			0
320.19	3,522,542.77	3,522,542.77	0.11	3,875		3,875
320.20	89,703,244.40	106,908,231.80	3.52	3,460,362		3,460,362
320.29	8,167.87	8,167.87	-			0

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

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

ACCOUNT	NET ORIGINAL COST AS OF 12/31/2021 (2)	NET ORIGINAL COST AS OF 12/31/2022 (3)	ACCRUAL RATE (4)	AVERAGE ACCRUALS (5)=[(2)+(3)]/2*(4)	AMORTIZATION OF NET SALVAGE (6)	PROJECTED DEPRECIATION ACCRUALS (7)=(5)+(6)
320.30	9,238,160.63	9,238,160.63	16.92	1,563,097	100,474	1,663,571
320.37	14,959,312.90	14,959,312.90	1.71	255,804	25,579	281,383
330.00	111,954,088.80	118,334,757.78	1.82	2,095,629	1,782,124	3,877,753
330.10	14,159,866.81	18,159,866.81	2.06	332,893		332,893
330.20	18,107,441.78	18,107,441.78	2.07	374,824		374,824
330.30	818,707.23	818,707.23	2.01	16,456		16,456
330.40	12,806,300.08	12,806,300.08	1.99	254,845		254,845
330.58	2,286,164.88	1,482,963.09	2.92	55,029		55,029
330.59	35,848,470.46	41,010,970.46	7.45	2,863,014		2,863,014
331.00	2,818,971,284.42	2,972,470,945.31	1.21	35,038,225	12,231,977	47,270,202
333.00	624,475,330.93	647,586,083.09	1.69	10,748,919	1,911,708	12,660,627
334.00	193,703,115.13	210,757,676.65	5.65	11,426,017	1,285,552	12,711,569
335.00	118,875,087.54	127,139,837.10	1.69	2,078,826	843,886	2,922,712
340.10	5,511,088.15	5,511,088.15	5.73	315,785	48,361	364,146
340.20	8,491,202.23	9,626,127.47	28.22	2,556,355		2,556,355
340.30	65,812,319.72	56,937,669.71	26.41	16,209,136		16,209,136
340.31	37,535,345.18	47,983,383.24	28.04	11,989,726		11,989,726
340.50	9,100.95	9,100.95	11.08	1,008		1,008
341.00	2,587.67	2,587.67	12.98	336		336
341.10	43,731,243.08	48,159,781.72	11.99	5,508,867	(30,102)	5,478,765
341.20	17,545,021.52	21,248,210.09	9.14	1,772,851		1,772,851
341.30	2,345,942.67	2,345,942.67	1.80	42,227		42,227
341.40	7,747,401.58	7,747,401.58	8.87	687,195		687,195
342.00	450,196.89	450,196.89	5.98	26,922	2,010	28,932
343.00	34,349,227.60	38,318,950.61	5.83	2,118,277	22,821	2,141,098
344.00	2,900,877.04	2,900,877.04	6.66	193,198	7,983	201,181
345.00	2,405,124.09	2,405,124.09	4.96	119,294	909	120,203

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

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

ACCOUNT (1)	NET ORIGINAL COST AS OF 12/31/2021 (2)	NET ORIGINAL COST AS OF 12/31/2022 (3)	ACCRUAL RATE (4)	AVERAGE ACCRUALS (5)=[(2)+(3)]/2*(4)	AMORTIZATION OF NET SALVAGE (6)	PROJECTED DEPRECIATION ACCRUALS (7)=(5)+(6)
346.00	1,319,862.68	1,319,862.68	6.75	89,091	42,329	131,420
346.10	6,252,711.98	8,503,366.67	6.77	499,493		499,493
346.19	3,562,628.46	7,771,032.15	10.54	597,284		597,284
346.20	281,195.25	272,914.20	10.58	29,312		29,312
347.00	20,523,409.94	23,054,106.91	5.46	1,189,666	24,554	1,214,220
348.00	795,577.91	795,577.91	4.08	32,460	156	32,616
TOTAL	5,473,220,785.97	5,794,051,228.79		143,603,300	20,362,874	163,966,174

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

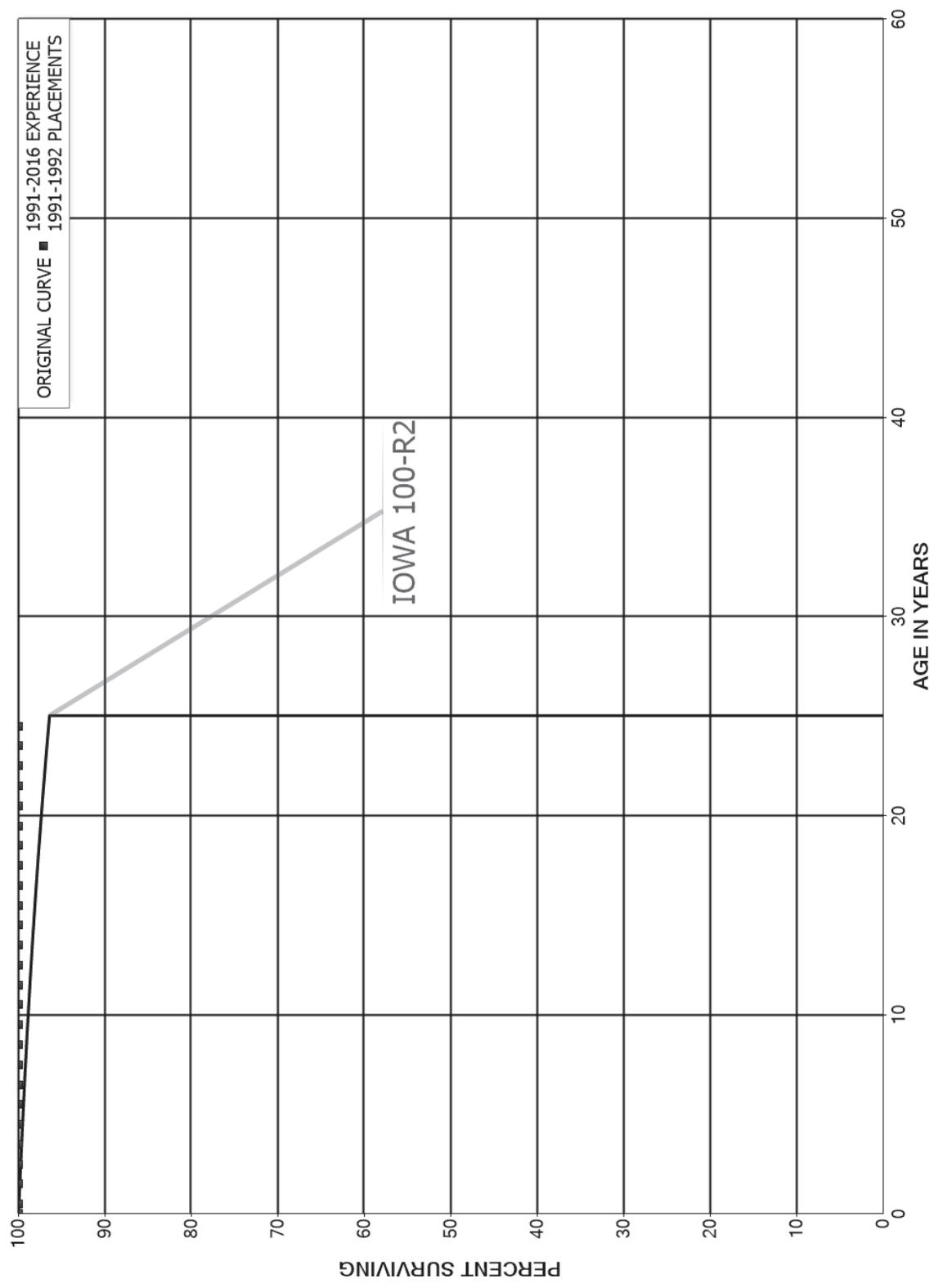
TABLE 5. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

ACCOUNT (1)	2018			2019			2020			2021			PROJECTED 2022			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)	GROSS SALVAGE (10)	COST OF REMOVAL (11)	GROSS SALVAGE (10)	COST OF REMOVAL (11)	NET SALVAGE (12)		
303.61					4,483.73	(4,483.73)									0.00	0	
303.99				3,062.78											(3,062.78)	(613)	
304.15	1,582.30	180,812.86	27,560.73	387,837.75	210.38	577,956.65	666,811.69								(1,784,065.54)	(356,813)	
304.20	13,853.00	39,684.28	31,830.10	147,277.43		71,775.96	37,171.02	1,299.00	8,661.00						(257,587.59)	(51,518)	
304.30	14,493.83	1,091,908.37	66,260.61	148,391.82		798,178.99	137,849.62	24,342.00	316,440.00						(2,377,672.36)	(475,534)	
304.36		43,138.55		546.00											(43,684.55)	(8,737)	
304.61	304.61	6,567.28	1,864,549.94	1,304,656.48		12,850.31	1,346.07	59,276.00	20,545.00						529,635.81	105,927	
304.62		3,068.49	192,159.79	54,481.40		(8.81)	18,876.94		26,082.00						146,166.20	29,233	
304.63			25,209.50	8,030.27		23.48									14,087.26	2,817	
305.00				1,266,548.34		24,577.59	467.17								(1,291,593.10)	(258,319)	
306.00				17,003.99		6,896.40	450.15		3,361.00						(5,542)	(5,542)	
307.00		1,391.04		118,341.25		42,111.55	5,700.51		47,534.00						(215,078.35)	(43,016)	
310.00		11,634.03		42,462.99		3,593.30			67,724.00						(125,414.32)	(25,083)	
311.00		191,399.40		1,092,490.18		248,120.57	193,743.82		328,335.00						(2,040,349.34)	(408,070)	
320.00	512.50	619,426.48	229.83	924,729.91	(214.05)	695,879.64	890,085.40	1,263,614.00							(4,393,207.15)	(878,641)	
320.30				423,003.27		76,375.47	1,370.70								(500,749.44)	(100,150)	
320.37		29,963.00		90,807.00											(120,747.00)	(24,149)	
330.00	162.78	2,820,506.21		2,686,207.69		1,196,558.00	1,561,680.99		304,934.00						(8,569,724.11)	(1,713,945)	
331.00	25,598.82	11,746,655.36		21,381,790.52		12,998,210.71	8,196,453.86	282,490.53	15,498,400.00						(69,474,593.10)	(13,894,919)	
333.00	(214.01)	1,300,493.65		9,792.38		2,528,314.54	2,681,541.01	1,799.10	927,108.00						(9,323,823.22)	(1,864,765)	
334.00	115,629.32	913,142.15		2,727,391.38		1,486,703.66	1,021,270.85	331,737.56	335,094.00						(5,874,860.23)	(1,174,972)	
335.00	2,311.49	309,652.61		4,063.03		1,720,769.32	1,074,172.62	11,562.11	539,066.00						(4,531,601.68)	(906,320)	
340.00	8,779.58	30,861.14		122,477.36		23,848.17	78,720.20	325.05	29,965.00						(235,442.50)	(47,089)	
341.00	205,163.90	148,702.02		761,298.60		97,003.97	(16,299.55)	224,741.00							346,716.78	69,343	
342.00		245.80		9,682.12		122.40									(10,050.32)	(2,010)	
343.00		7,924.48		57,836.24		50,715.40	40,863.25		(21,152)						(105,760.20)	(21,152)	
344.00		4,823.99		14,919.23		13,845.30	5,126.37		(7,743)						(38,714.89)	(7,743)	
345.00		860.13		15,876.66					(890)						(4,448.61)	(890)	
346.00	132.58	30,002.27		87,193.50		44,631.89	49,301.95		(210,997.03)						(210,997.03)	(42,199)	
347.00		20,027.66		73,665.55		16,130.65	8,339.46		(109,856.82)						(21,971)	(21,971)	
348.00		(29.21)		808.08					(778.87)							(156)	
TOTAL	388,735.31	19,552,862.04	2,683,394.75	36,775,532.16	535,673.85	22,725,185.11	16,655,044.10	847,279.91	19,716,863.00	335,434.00	19,716,863.00	(110,634,968.59)	(22,126,996)				

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

PART VI. SERVICE LIFE STATISTICS

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



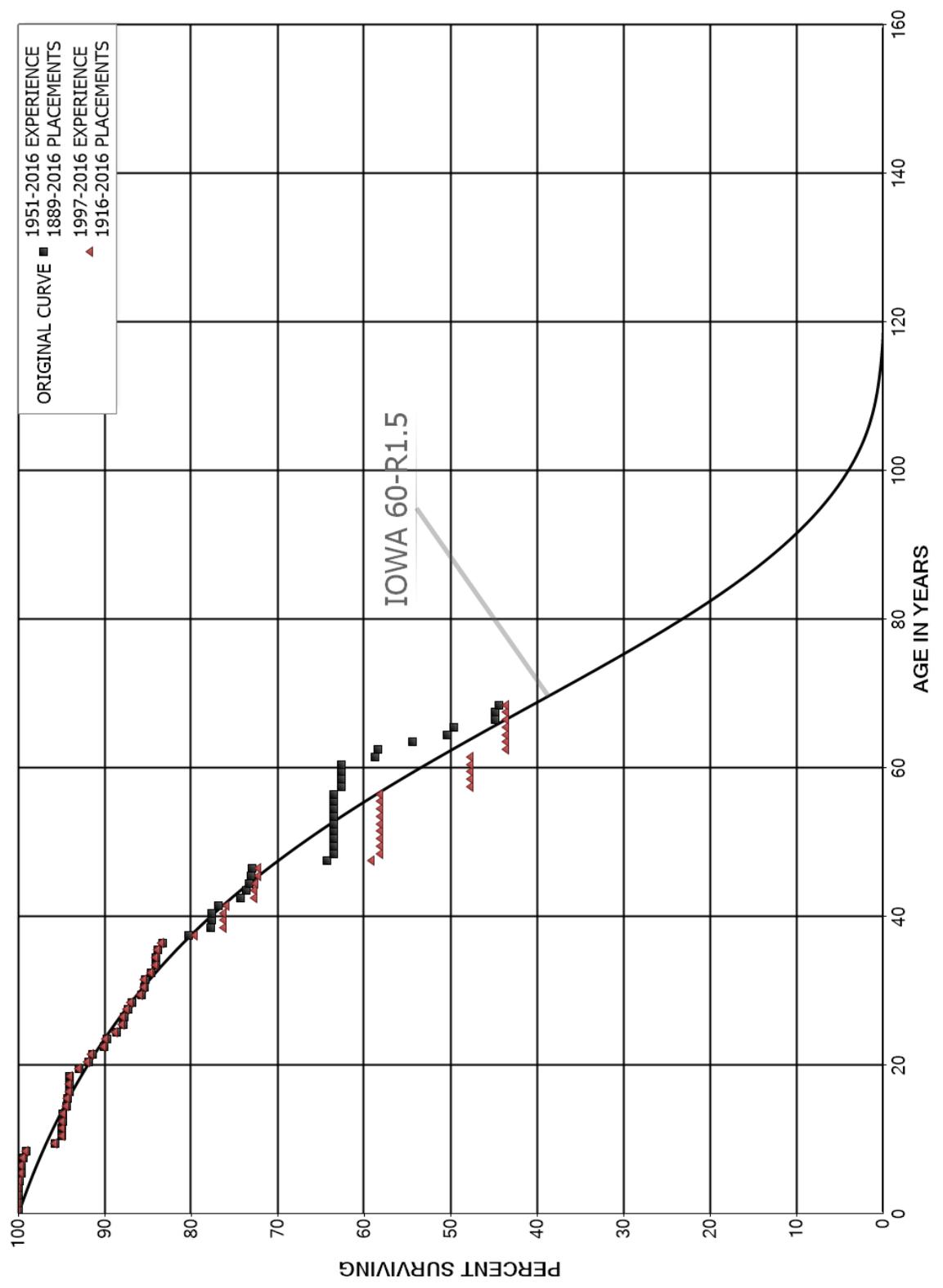
PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 303.35 WASTE HANDLING AND TREATMENT LAND

ORIGINAL LIFE TABLE

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

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



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 304.15 OTHER WATER SOURCE STRUCTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1889-2016

EXPERIENCE BAND 1951-2016

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

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 304.15 OTHER WATER SOURCE STRUCTURES

ORIGINAL LIFE TABLE, CONT.

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

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 304.15 OTHER WATER SOURCE STRUCTURES

ORIGINAL LIFE TABLE, CONT.

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

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 304.15 OTHER WATER SOURCE STRUCTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1916-2016

EXPERIENCE BAND 1997-2016

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

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 304.15 OTHER WATER SOURCE STRUCTURES

ORIGINAL LIFE TABLE, CONT.

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

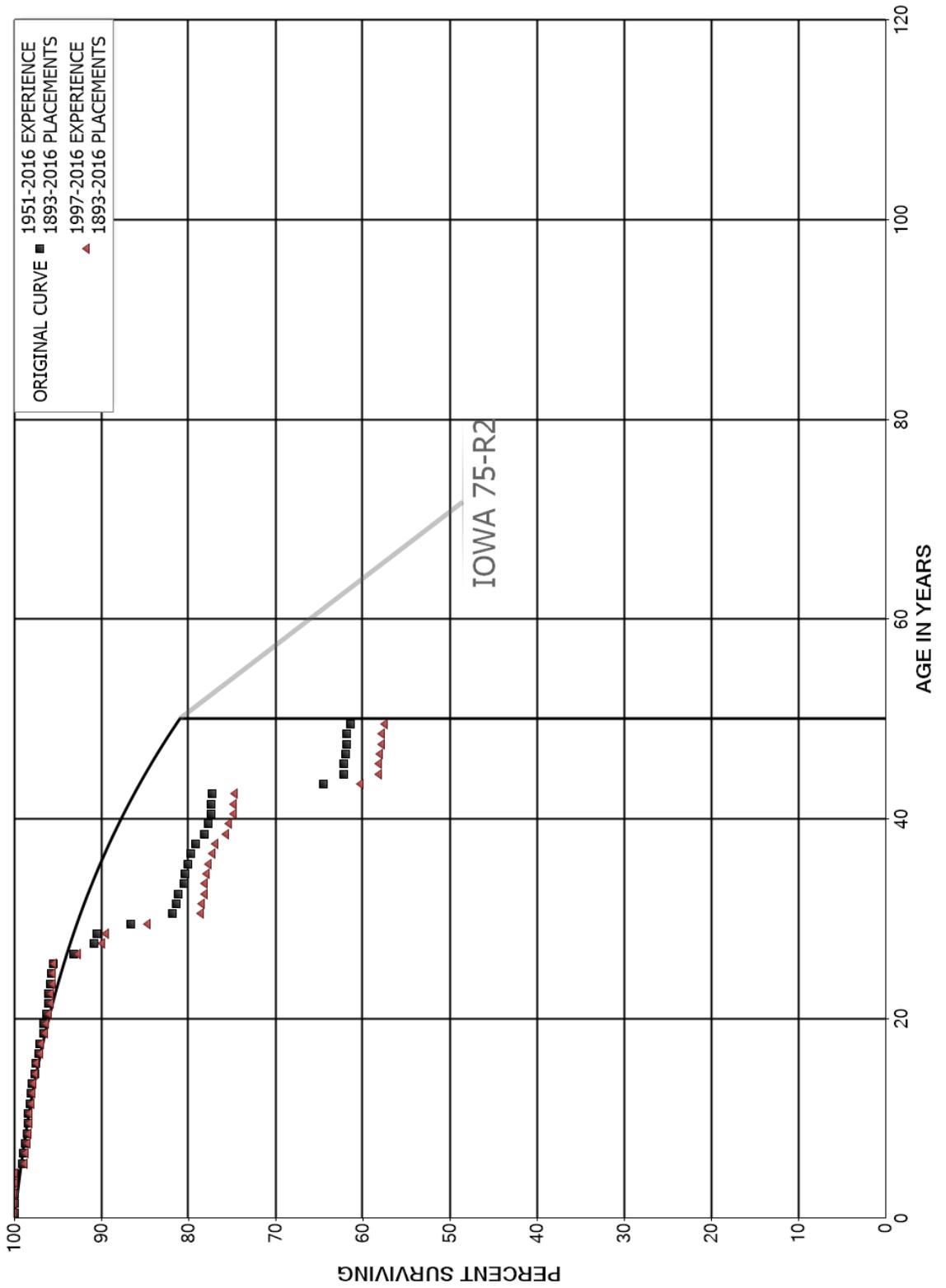
PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 304.15 OTHER WATER SOURCE STRUCTURES

ORIGINAL LIFE TABLE, CONT.

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

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



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1893-2016

EXPERIENCE BAND 1951-2016

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

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1893-2016

EXPERIENCE BAND 1951-2016

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

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

ORIGINAL LIFE TABLE, CONT.

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

PENNSYLVANIA-AMERICAN WATER COMPANY
 ALL WATER OPERATIONS

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

ORIGINAL LIFE TABLE, CONT.

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

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1893-2016

EXPERIENCE BAND 1997-2016

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

PENNSYLVANIA-AMERICAN WATER COMPANY
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ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1893-2016

EXPERIENCE BAND 1997-2016

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

PENNSYLVANIA-AMERICAN WATER COMPANY
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ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

ORIGINAL LIFE TABLE, CONT.

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

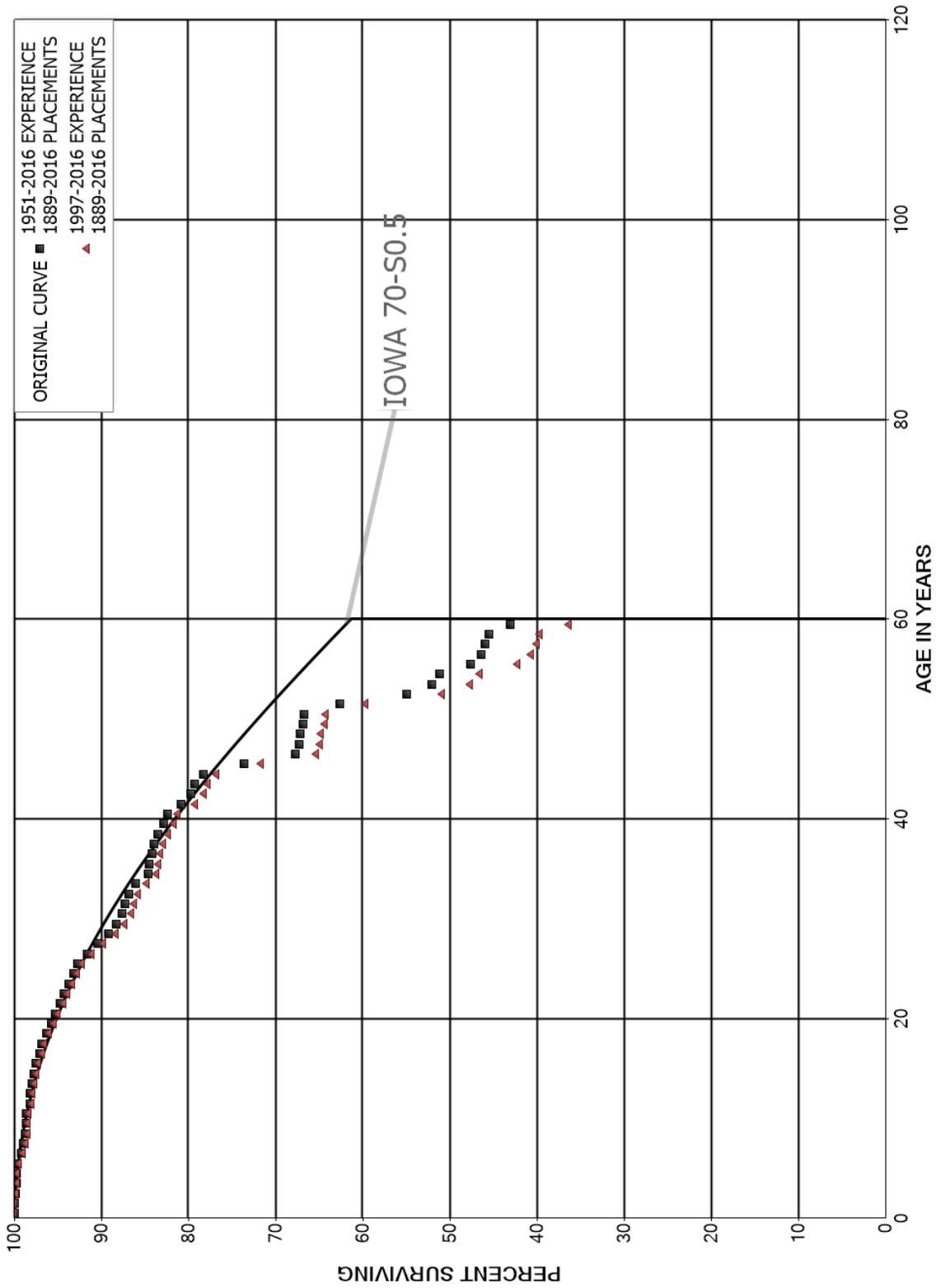
PENNSYLVANIA-AMERICAN WATER COMPANY
 ALL WATER OPERATIONS

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

ORIGINAL LIFE TABLE, CONT.

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

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



PENNSYLVANIA-AMERICAN WATER COMPANY
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ACCOUNT 304.3 PURIFICATION BUILDINGS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1889-2016

EXPERIENCE BAND 1951-2016

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

PENNSYLVANIA-AMERICAN WATER COMPANY
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ACCOUNT 304.3 PURIFICATION BUILDINGS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1889-2016

EXPERIENCE BAND 1951-2016

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

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ACCOUNT 304.3 PURIFICATION BUILDINGS

ORIGINAL LIFE TABLE, CONT.

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

PENNSYLVANIA-AMERICAN WATER COMPANY
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ACCOUNT 304.3 PURIFICATION BUILDINGS

ORIGINAL LIFE TABLE, CONT.

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

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ACCOUNT 304.3 PURIFICATION BUILDINGS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1889-2016

EXPERIENCE BAND 1997-2016

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

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 304.3 PURIFICATION BUILDINGS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1889-2016

EXPERIENCE BAND 1997-2016

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

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 304.3 PURIFICATION BUILDINGS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1889-2016

EXPERIENCE BAND 1997-2016

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

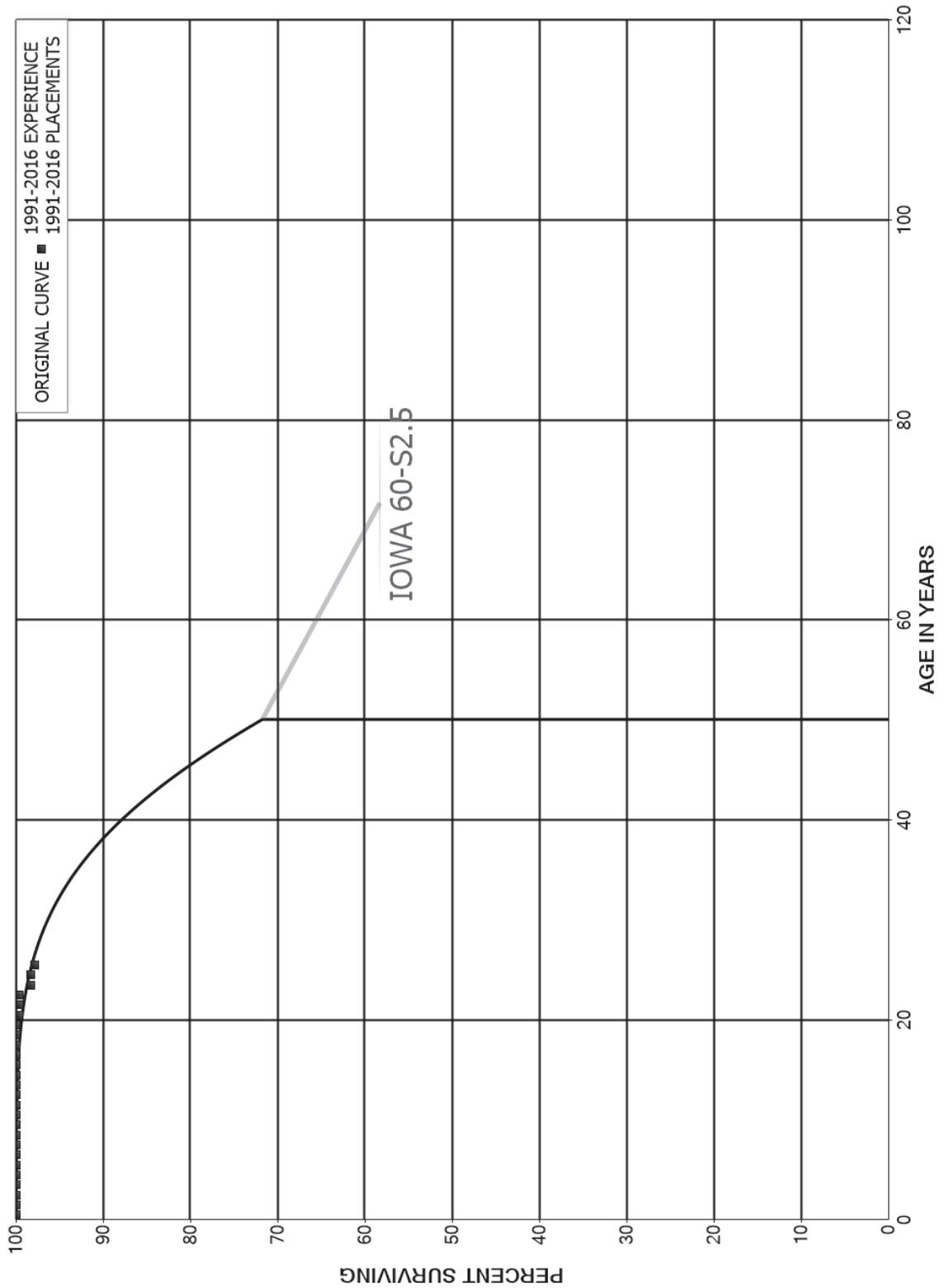
PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 304.3 PURIFICATION BUILDINGS

ORIGINAL LIFE TABLE, CONT.

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

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



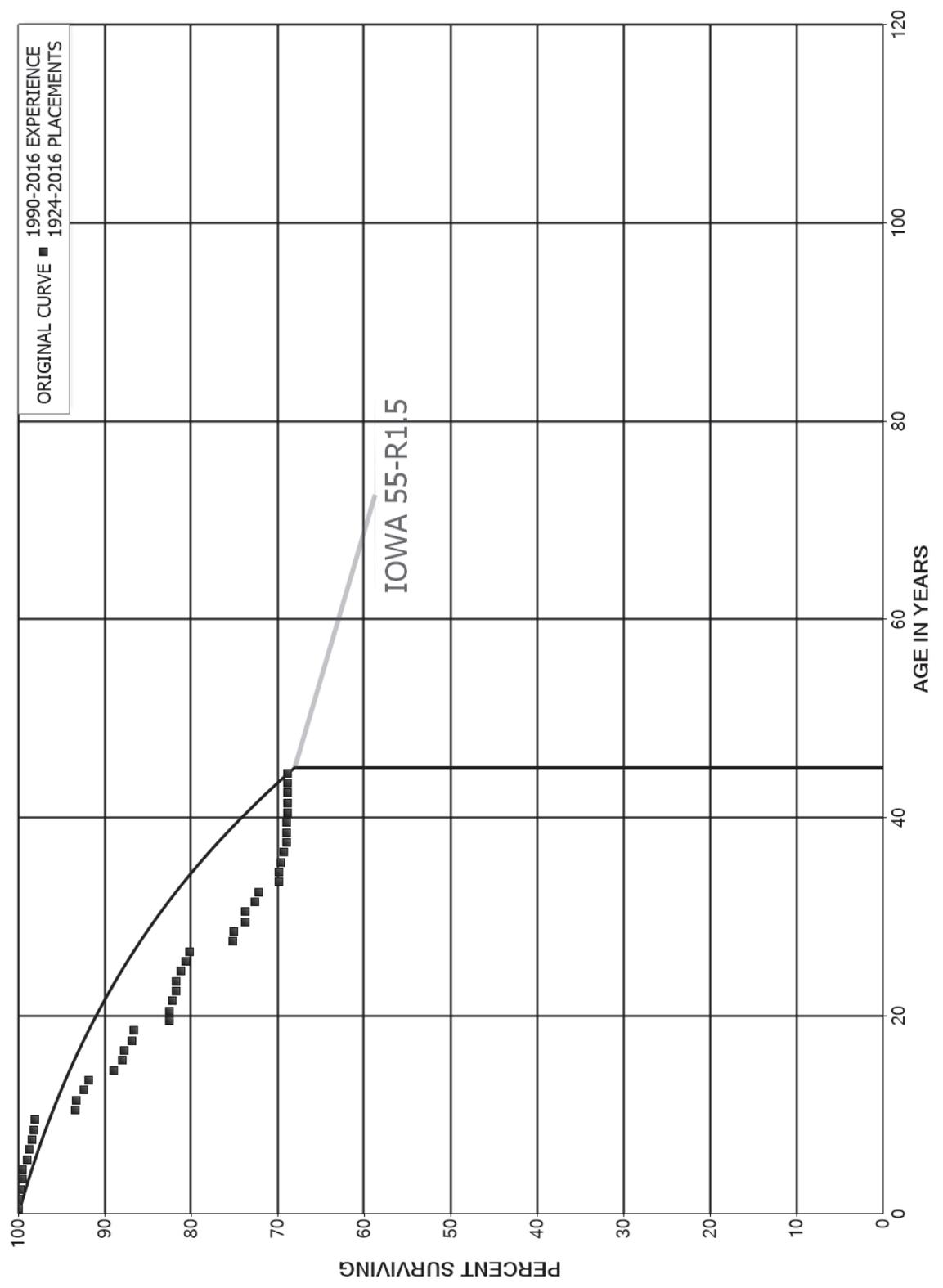
PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 304.36 WASTE HANDLING AND TREATMENT STRUCTURES

ORIGINAL LIFE TABLE

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

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



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 304.61 OFFICE BUILDINGS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1924-2016

EXPERIENCE BAND 1990-2016

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

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 304.61 OFFICE BUILDINGS

ORIGINAL LIFE TABLE, CONT.

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

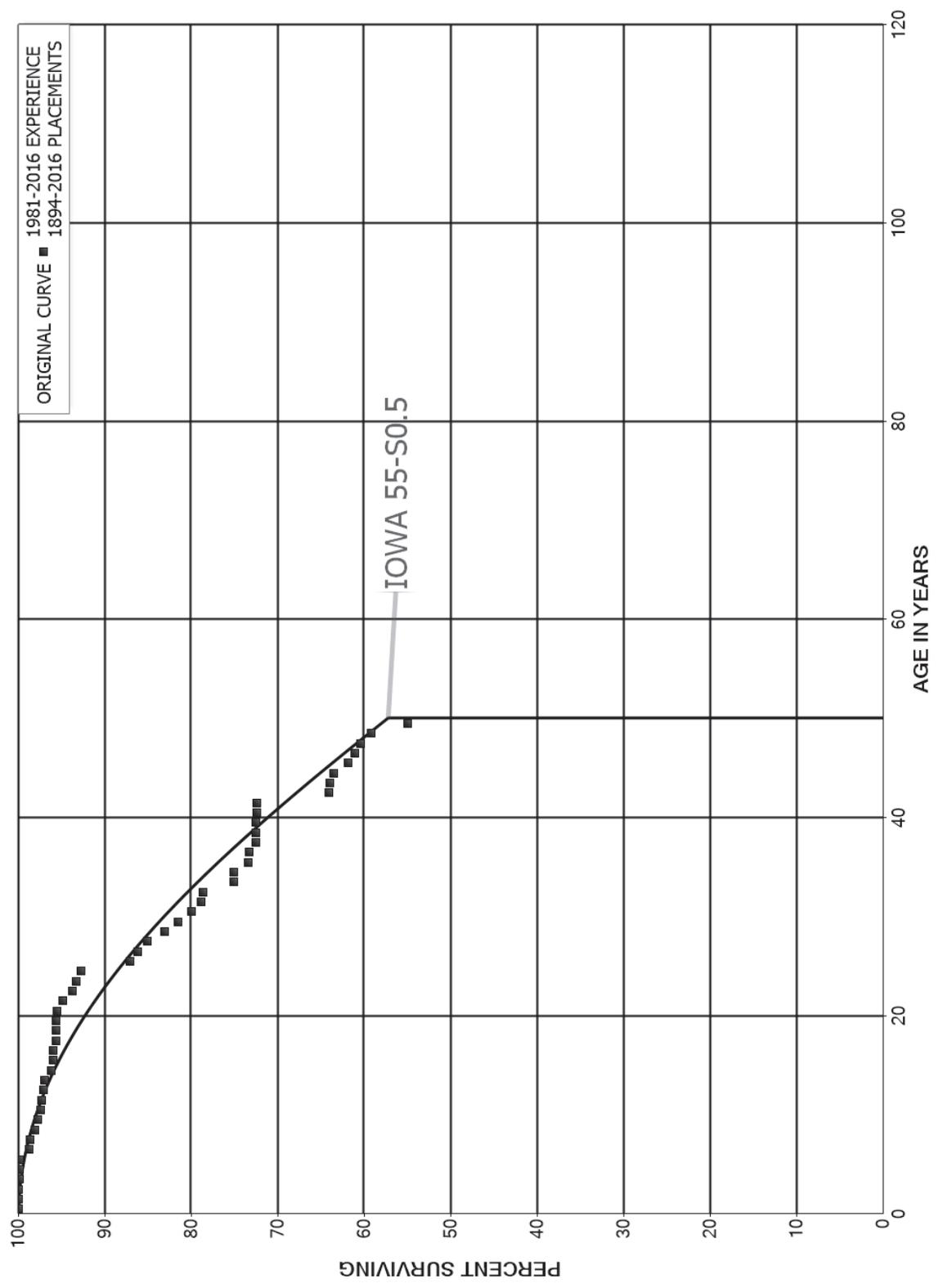
PENNSYLVANIA-AMERICAN WATER COMPANY
 ALL WATER OPERATIONS

ACCOUNT 304.61 OFFICE BUILDINGS

ORIGINAL LIFE TABLE, CONT.

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

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



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1894-2016

EXPERIENCE BAND 1981-2016

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

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1894-2016

EXPERIENCE BAND 1981-2016

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

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

ORIGINAL LIFE TABLE, CONT.

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

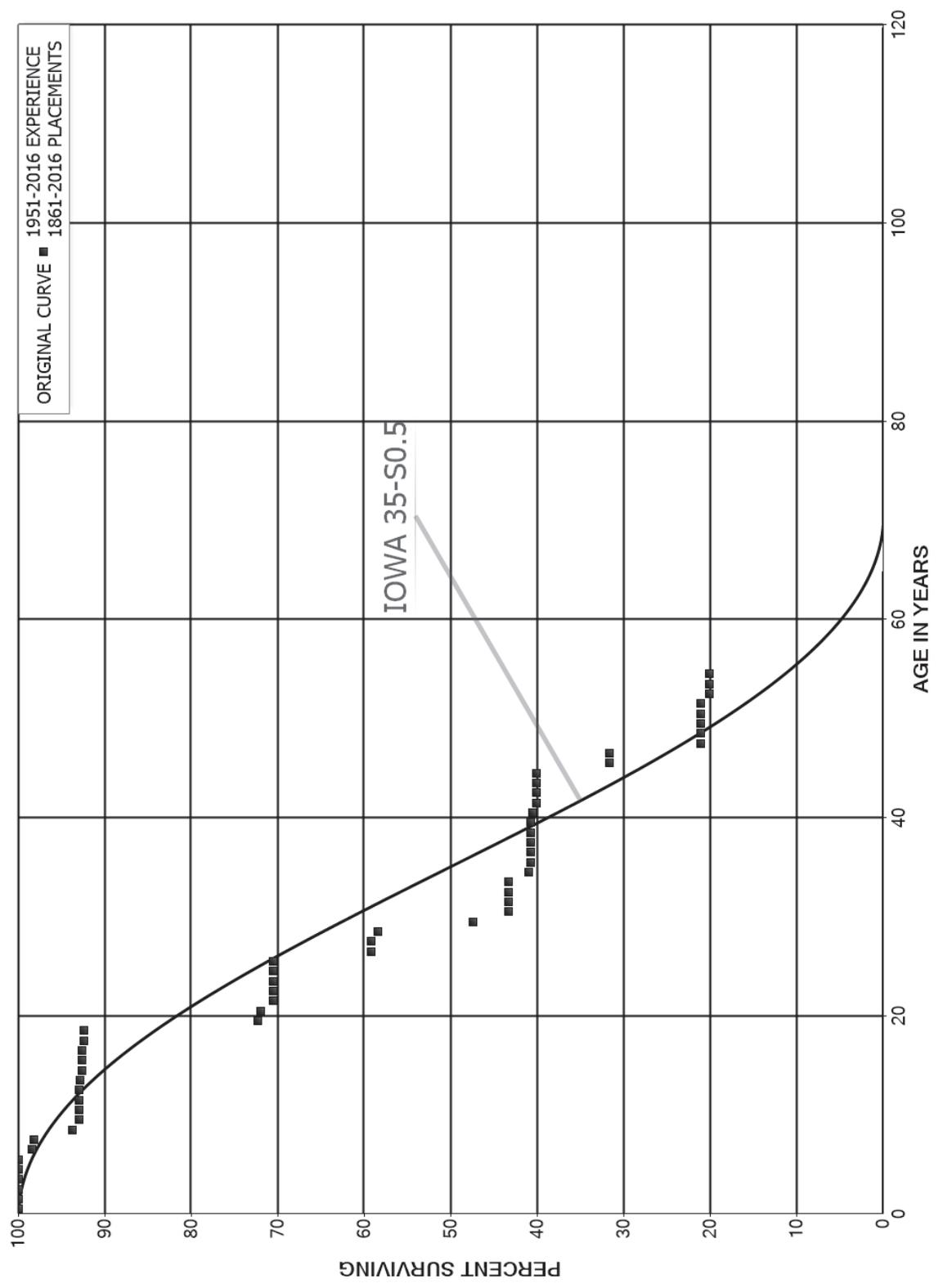
PENNSYLVANIA-AMERICAN WATER COMPANY
 ALL WATER OPERATIONS

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

ORIGINAL LIFE TABLE, CONT.

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

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



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1861-2016

EXPERIENCE BAND 1951-2016

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

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

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

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

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

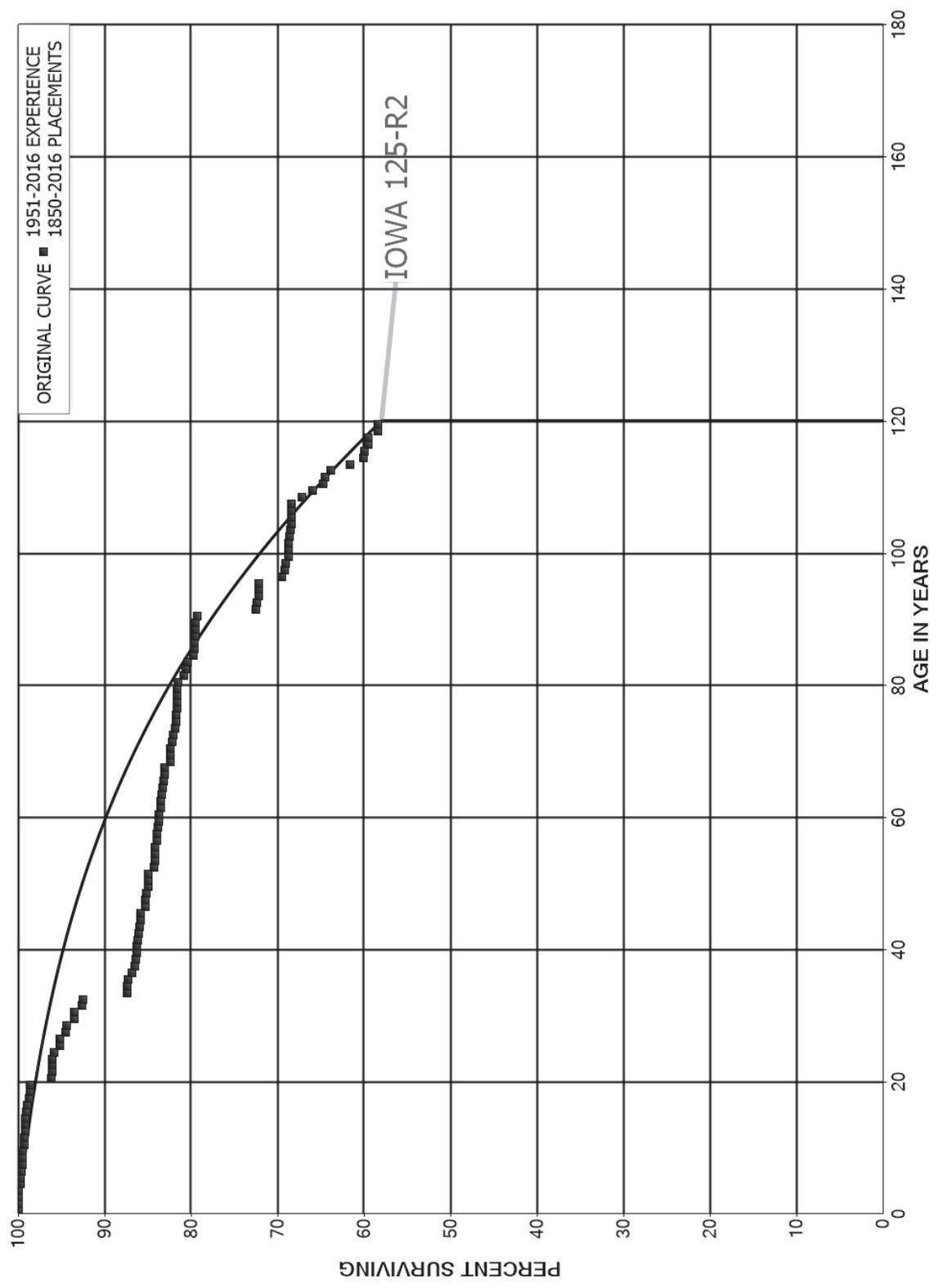
PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

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

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



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1850-2016

EXPERIENCE BAND 1951-2016

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

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

ORIGINAL LIFE TABLE, CONT.

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

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1850-2016

EXPERIENCE BAND 1951-2016

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

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

ORIGINAL LIFE TABLE, CONT.

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

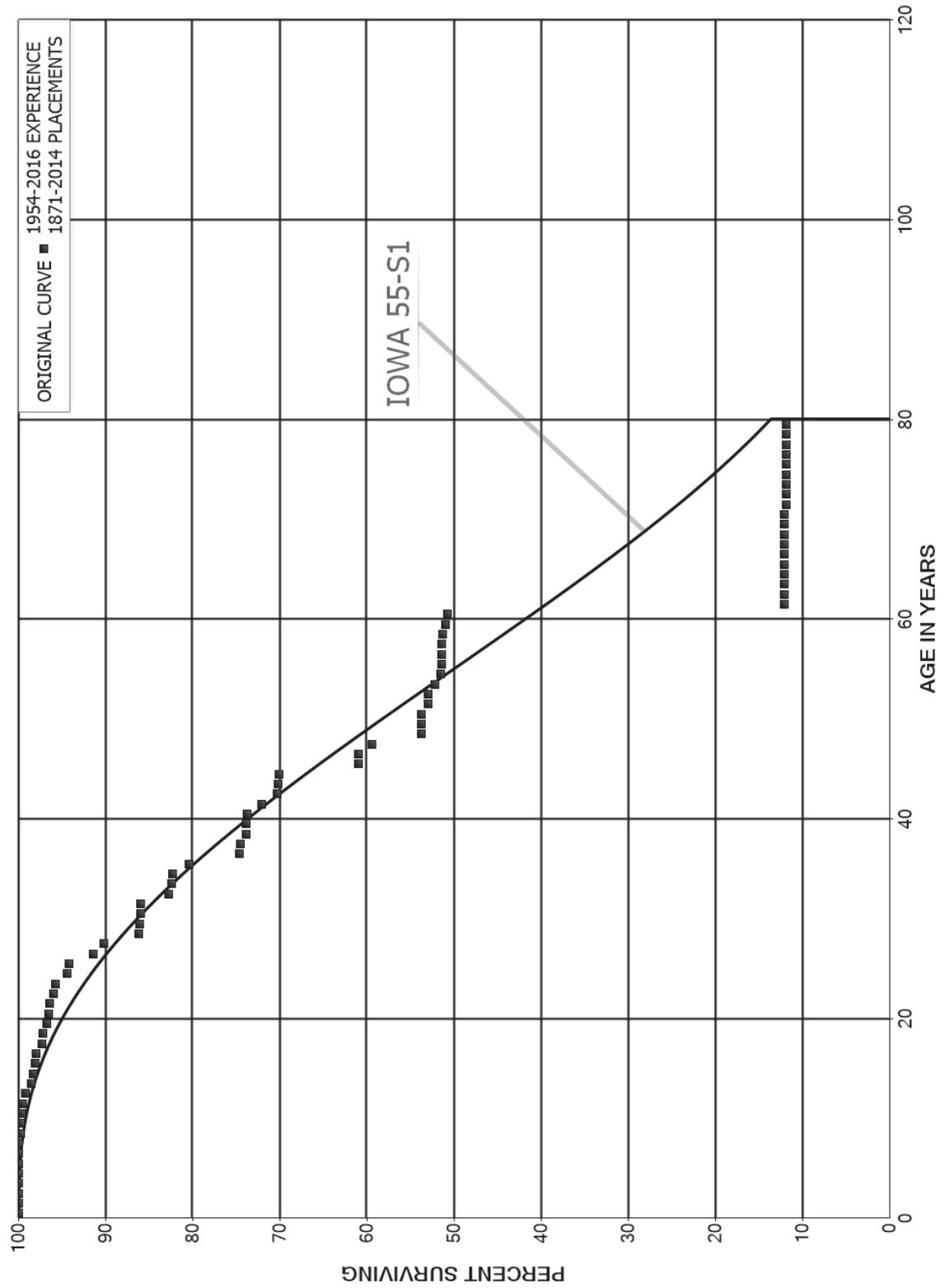
PENNSYLVANIA-AMERICAN WATER COMPANY
 ALL WATER OPERATIONS

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

ORIGINAL LIFE TABLE, CONT.

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

PENNSYLVANIA-AMERICAN WATER COMPANY
 ALL WATER OPERATIONS
 ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1871-2014

EXPERIENCE BAND 1954-2016

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

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1871-2014

EXPERIENCE BAND 1954-2016

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

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES

ORIGINAL LIFE TABLE, CONT.

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

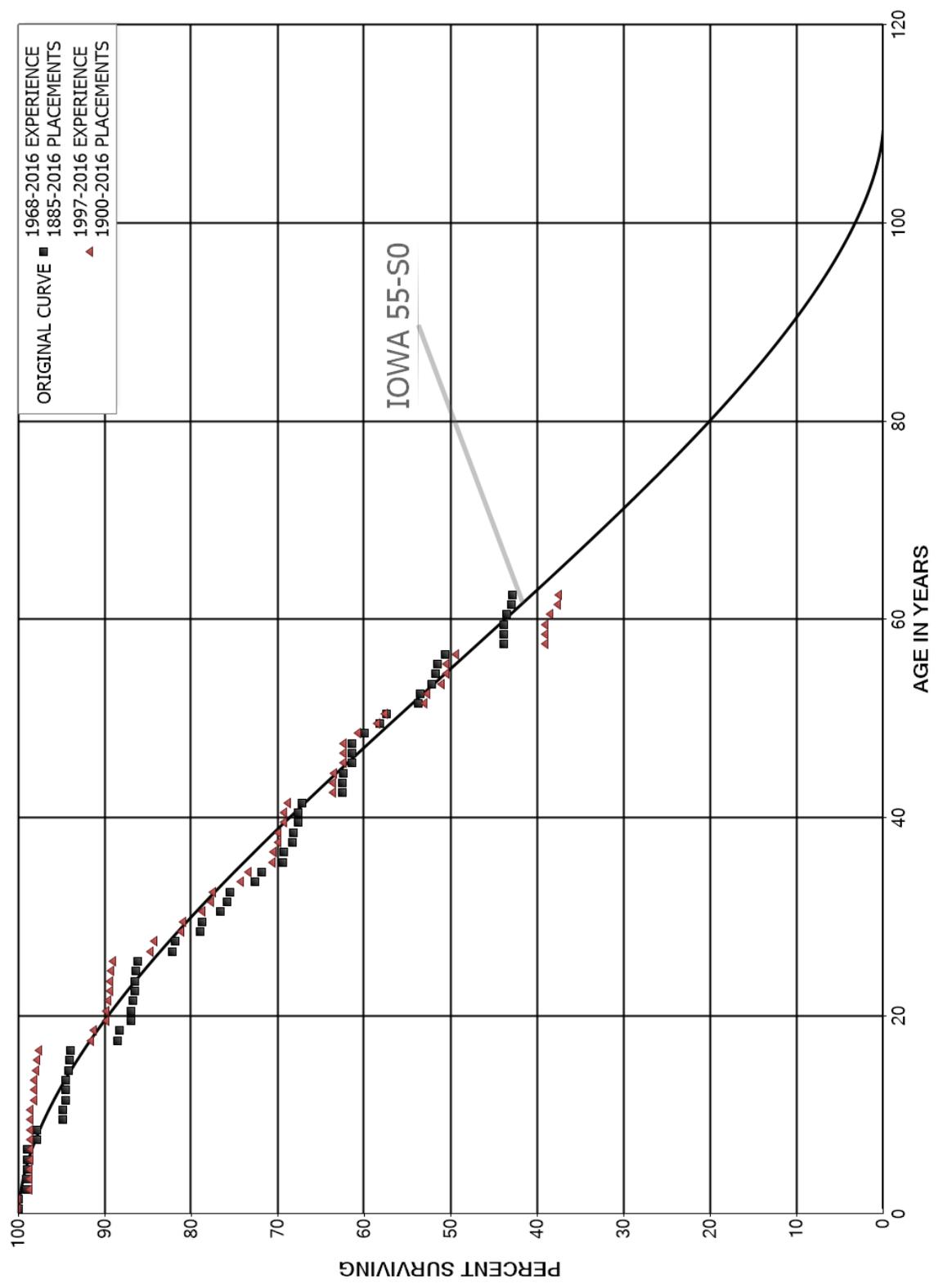
PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES

ORIGINAL LIFE TABLE, CONT.

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

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



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 307 WELLS AND SPRINGS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1885-2016

EXPERIENCE BAND 1968-2016

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

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 307 WELLS AND SPRINGS

ORIGINAL LIFE TABLE, CONT.

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

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 307 WELLS AND SPRINGS

ORIGINAL LIFE TABLE, CONT.

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

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 307 WELLS AND SPRINGS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2016

EXPERIENCE BAND 1997-2016

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

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 307 WELLS AND SPRINGS

ORIGINAL LIFE TABLE, CONT.

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

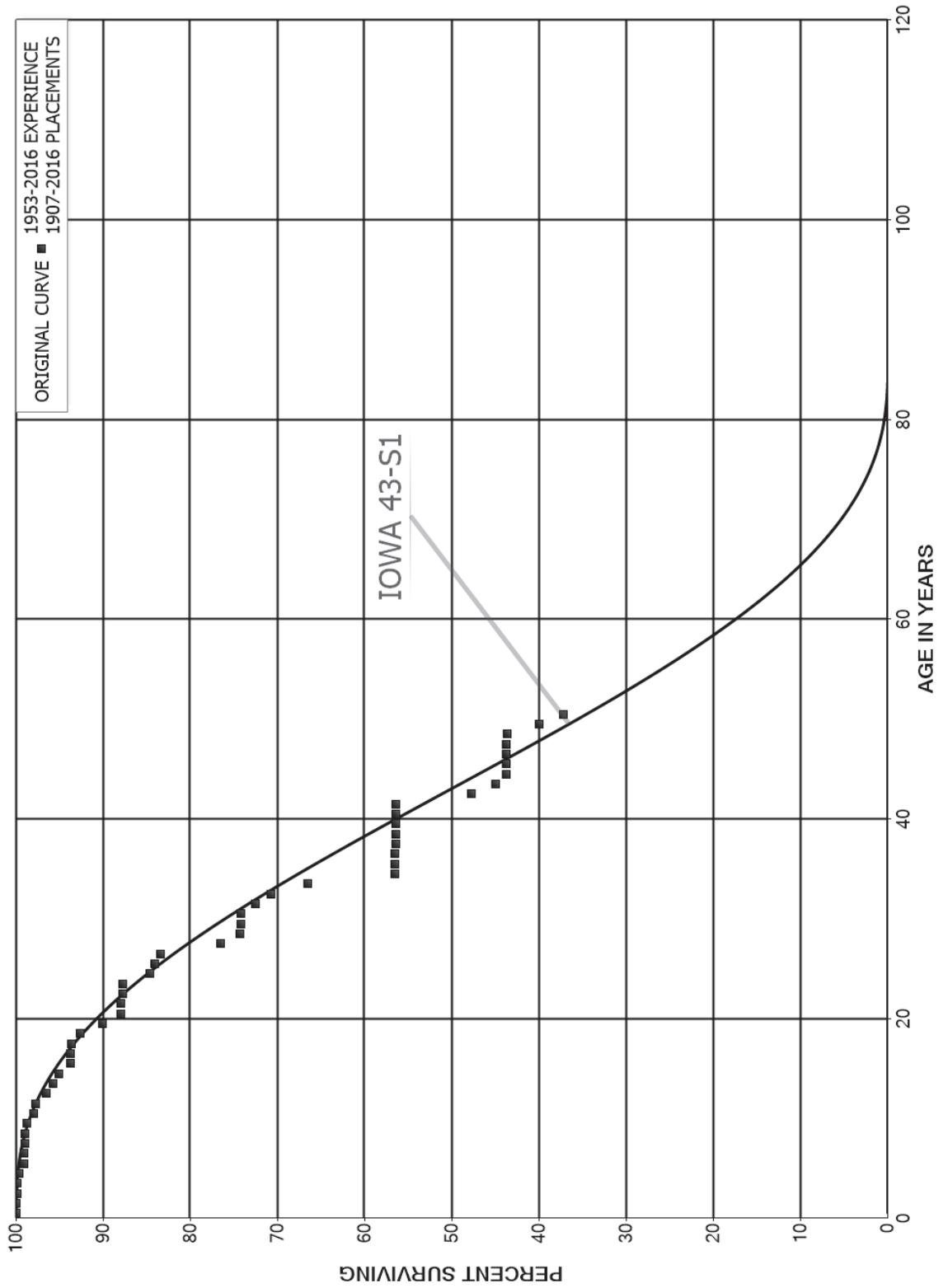
PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 307 WELLS AND SPRINGS

ORIGINAL LIFE TABLE, CONT.

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

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



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 310 POWER GENERATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1907-2016

EXPERIENCE BAND 1953-2016

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

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 310 POWER GENERATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

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

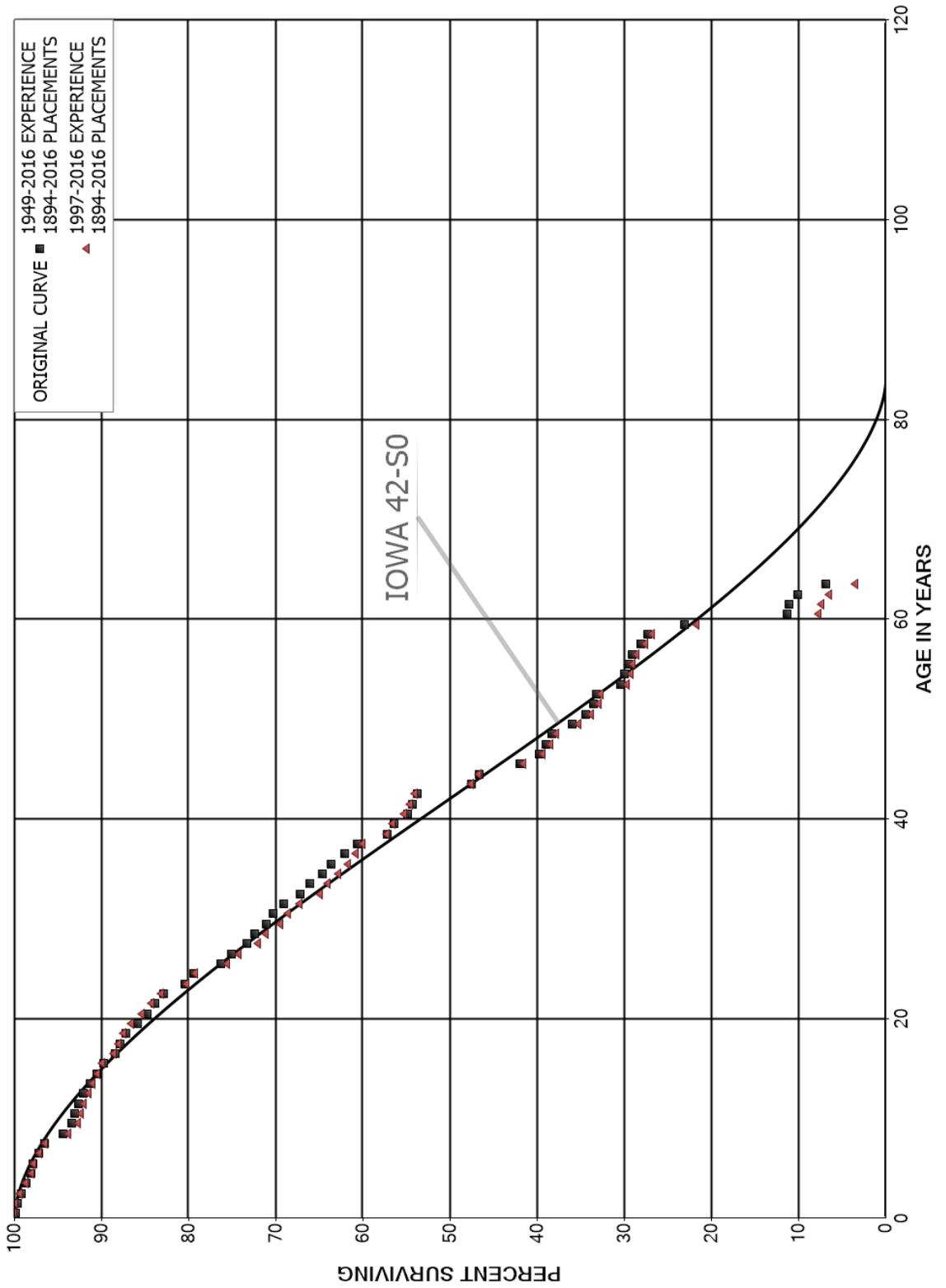
PENNSYLVANIA-AMERICAN WATER COMPANY
 ALL WATER OPERATIONS

ACCOUNT 310 POWER GENERATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

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

PENNSYLVANIA-AMERICAN WATER COMPANY
 ALL WATER OPERATIONS
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 ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNTS 311.2 THROUGH 311.54 PUMPING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1894-2016

EXPERIENCE BAND 1949-2016

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

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNTS 311.2 THROUGH 311.54 PUMPING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

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

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNTS 311.2 THROUGH 311.54 PUMPING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

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

PENNSYLVANIA-AMERICAN WATER COMPANY
 ALL WATER OPERATIONS

ACCOUNTS 311.2 THROUGH 311.54 PUMPING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

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

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNTS 311.2 THROUGH 311.54 PUMPING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1894-2016

EXPERIENCE BAND 1997-2016

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

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNTS 311.2 THROUGH 311.54 PUMPING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

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

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNTS 311.2 THROUGH 311.54 PUMPING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

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

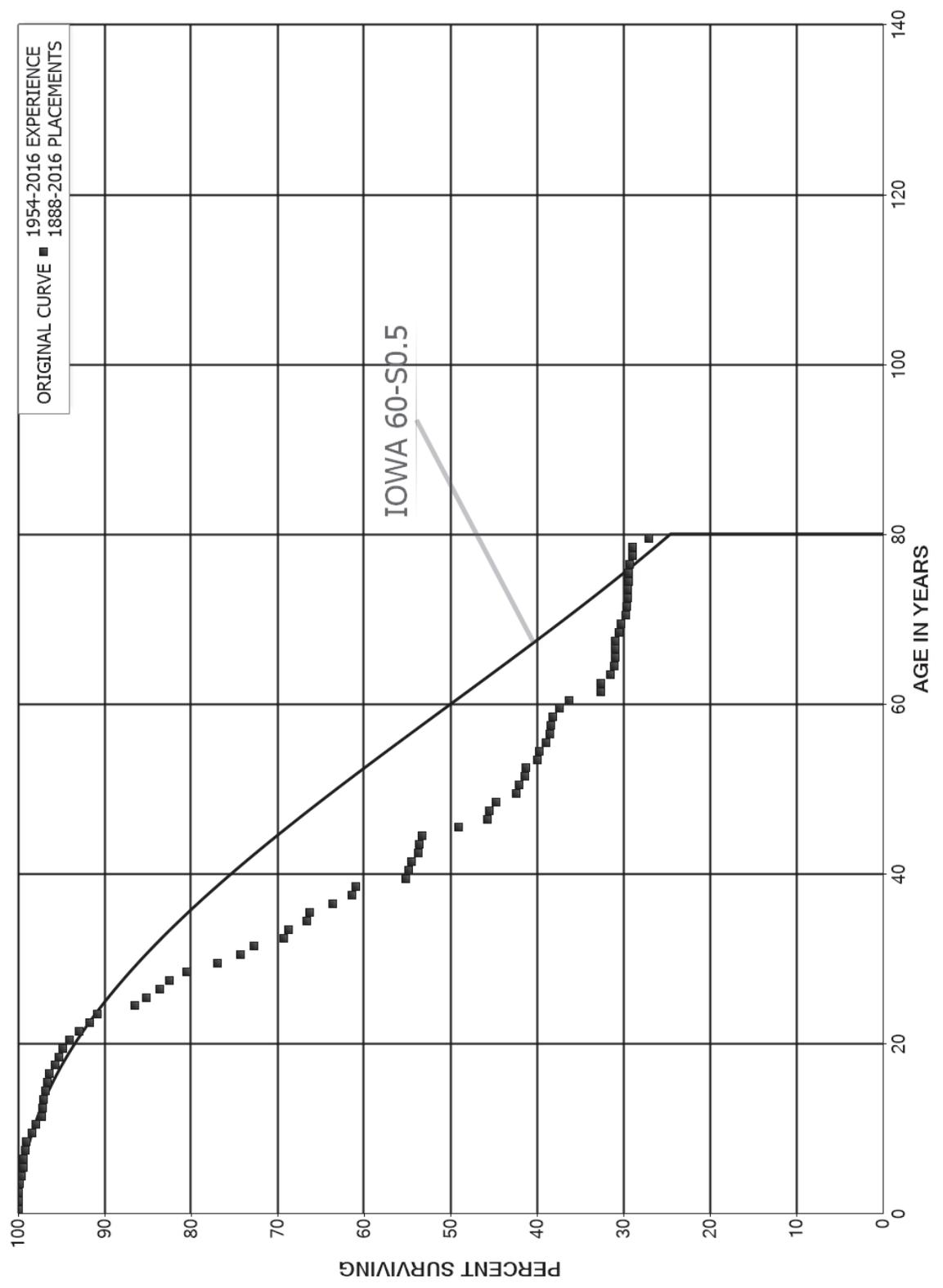
PENNSYLVANIA-AMERICAN WATER COMPANY
 ALL WATER OPERATIONS

ACCOUNTS 311.2 THROUGH 311.54 PUMPING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

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

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



PENNSYLVANIA-AMERICAN WATER COMPANY
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ACCOUNT 320.1 PURIFICATION SYSTEM - LARGE STRUCTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1888-2016

EXPERIENCE BAND 1954-2016

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

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 320.1 PURIFICATION SYSTEM - LARGE STRUCTURES

ORIGINAL LIFE TABLE, CONT.

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

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 320.1 PURIFICATION SYSTEM - LARGE STRUCTURES

ORIGINAL LIFE TABLE, CONT.

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

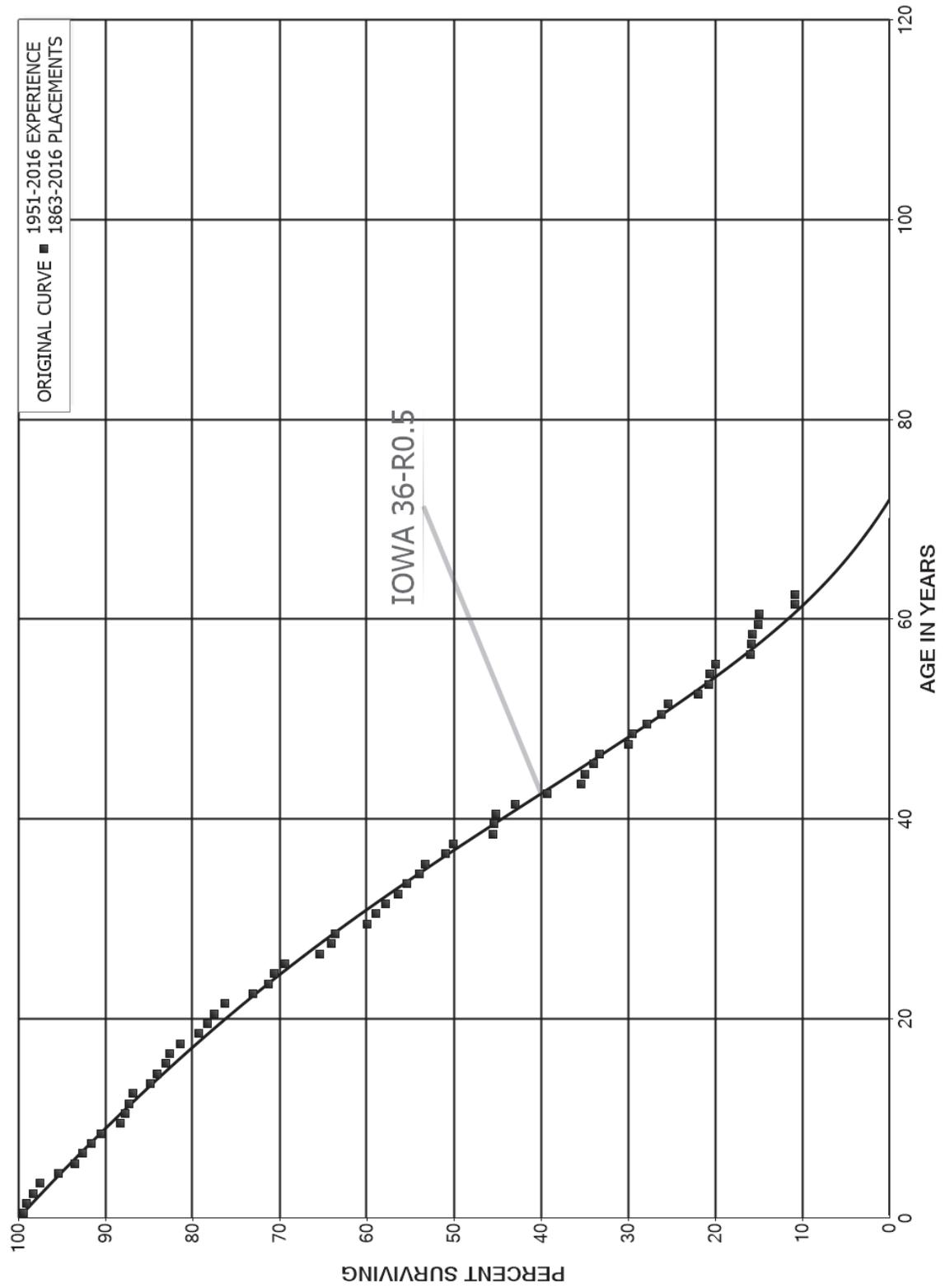
PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 320.1 PURIFICATION SYSTEM - LARGE STRUCTURES

ORIGINAL LIFE TABLE, CONT.

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

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



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 320.2 PURIFICATION SYSTEM - CHEMICAL TREATMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1863-2016

EXPERIENCE BAND 1951-2016

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

PENNSYLVANIA-AMERICAN WATER COMPANY
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ACCOUNT 320.2 PURIFICATION SYSTEM - CHEMICAL TREATMENT

ORIGINAL LIFE TABLE, CONT.

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

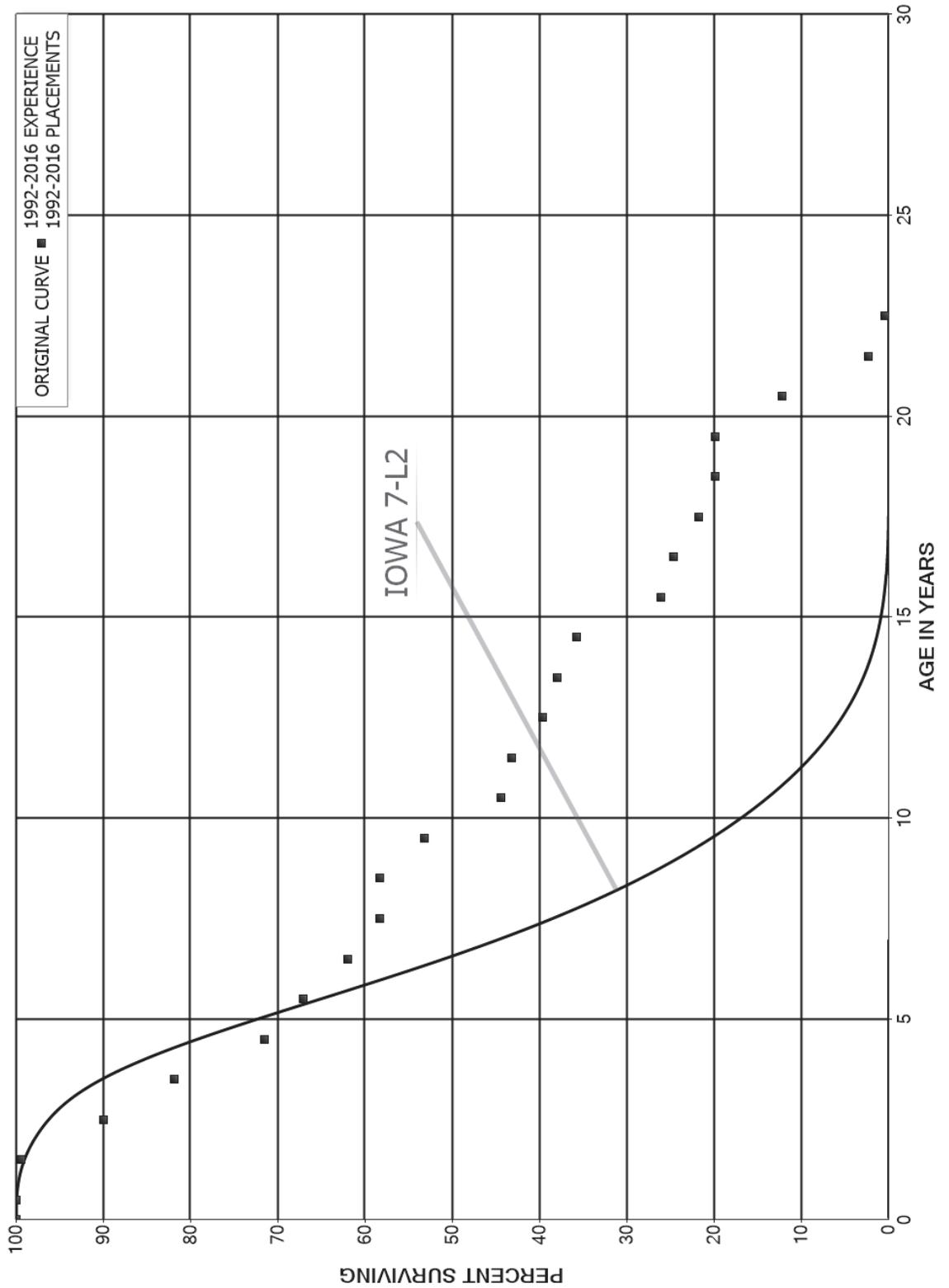
PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 320.2 PURIFICATION SYSTEM - CHEMICAL TREATMENT

ORIGINAL LIFE TABLE, CONT.

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

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



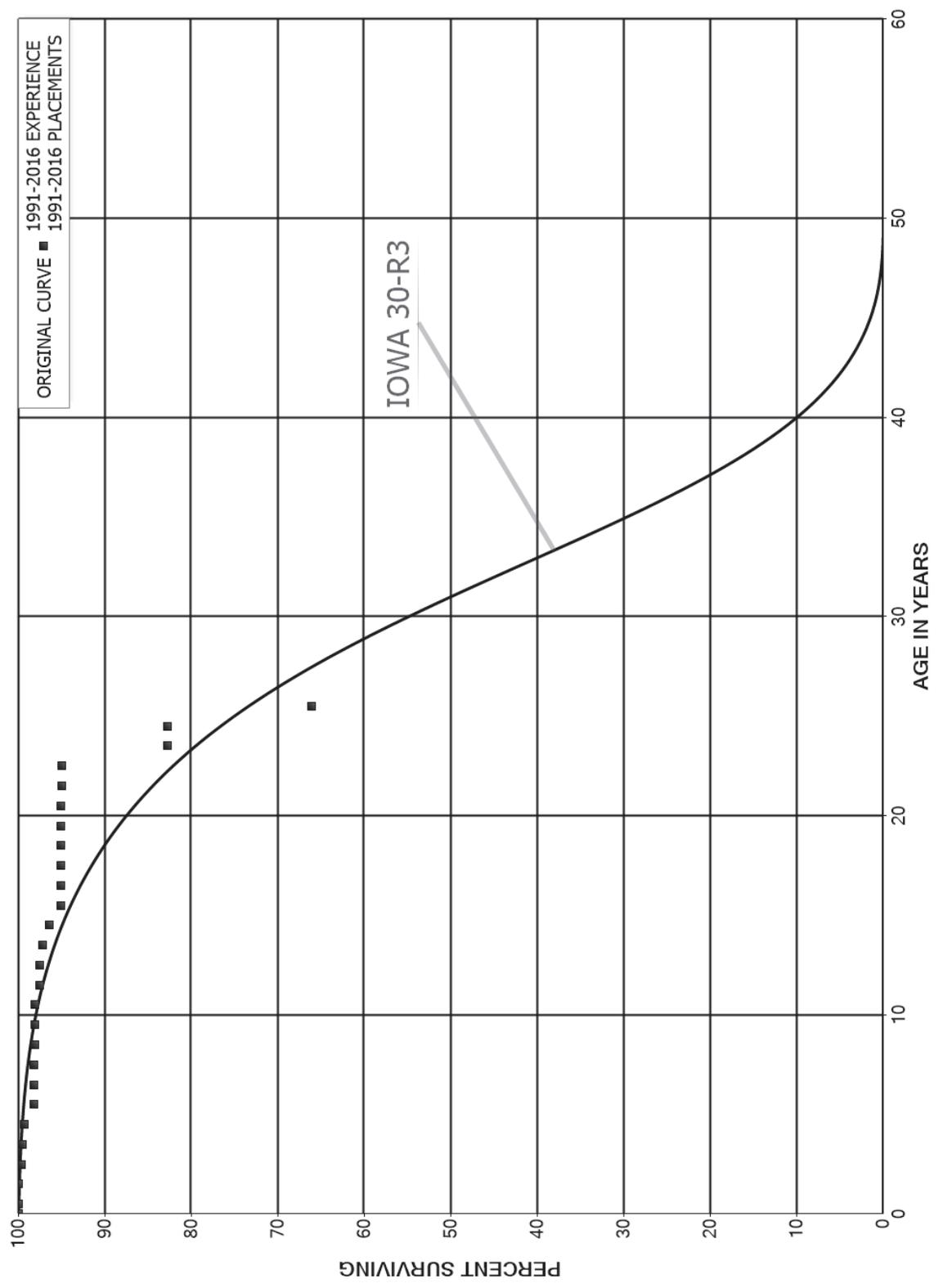
PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 320.3 GRANULAR ACTIVATED CARBON

ORIGINAL LIFE TABLE

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

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



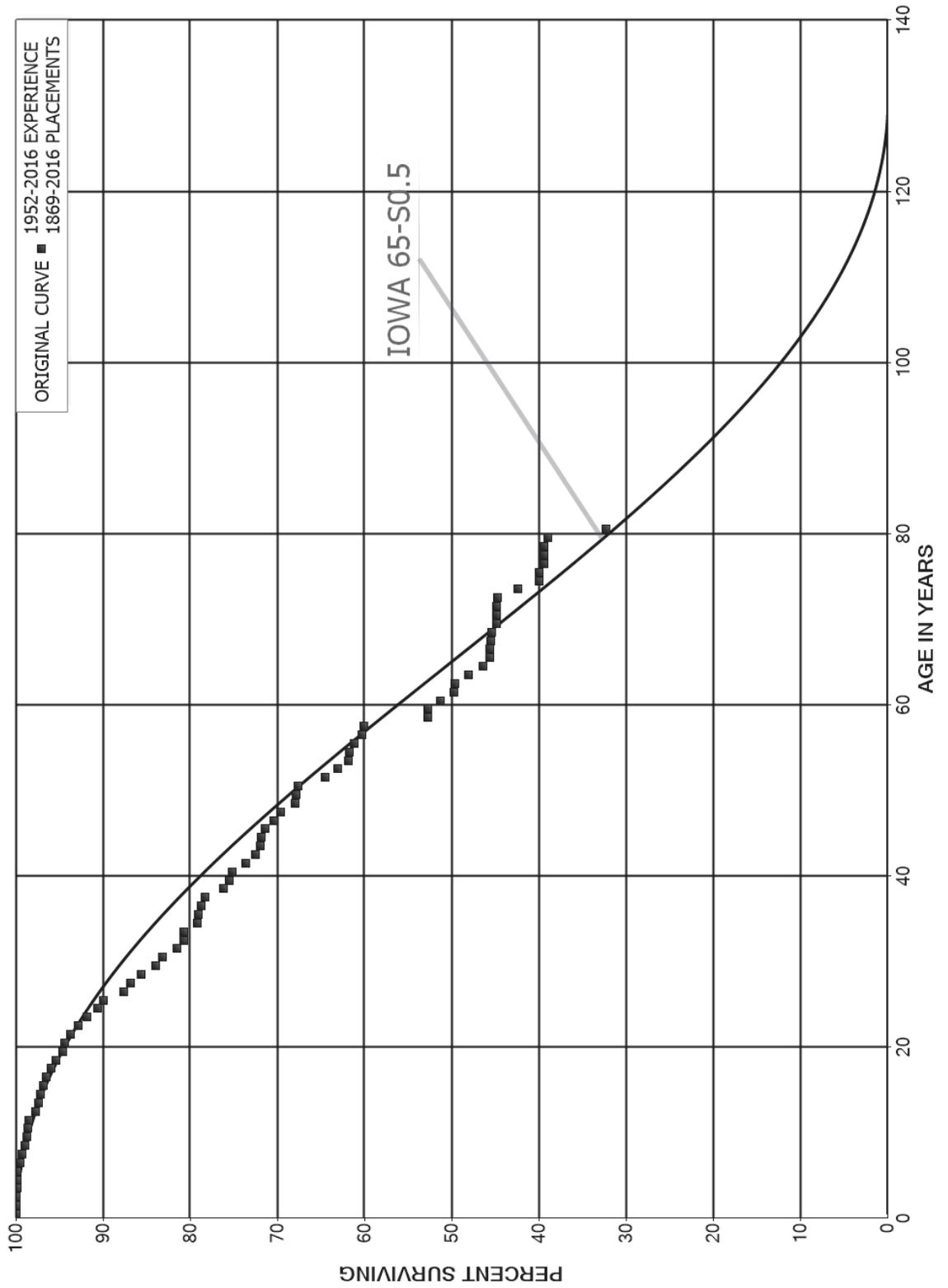
PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 320.37 WASTE HANDLING AND TREATMENT - EQUIPMENT

ORIGINAL LIFE TABLE

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

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



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNTS 330 THROUGH 330.4 DISTRIBUTION RESERVOIRS AND STANDPIPES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1869-2016

EXPERIENCE BAND 1952-2016

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

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNTS 330 THROUGH 330.4 DISTRIBUTION RESERVOIRS AND STANDPIPES

ORIGINAL LIFE TABLE, CONT.

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

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNTS 330 THROUGH 330.4 DISTRIBUTION RESERVOIRS AND STANDPIPES

ORIGINAL LIFE TABLE, CONT.

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

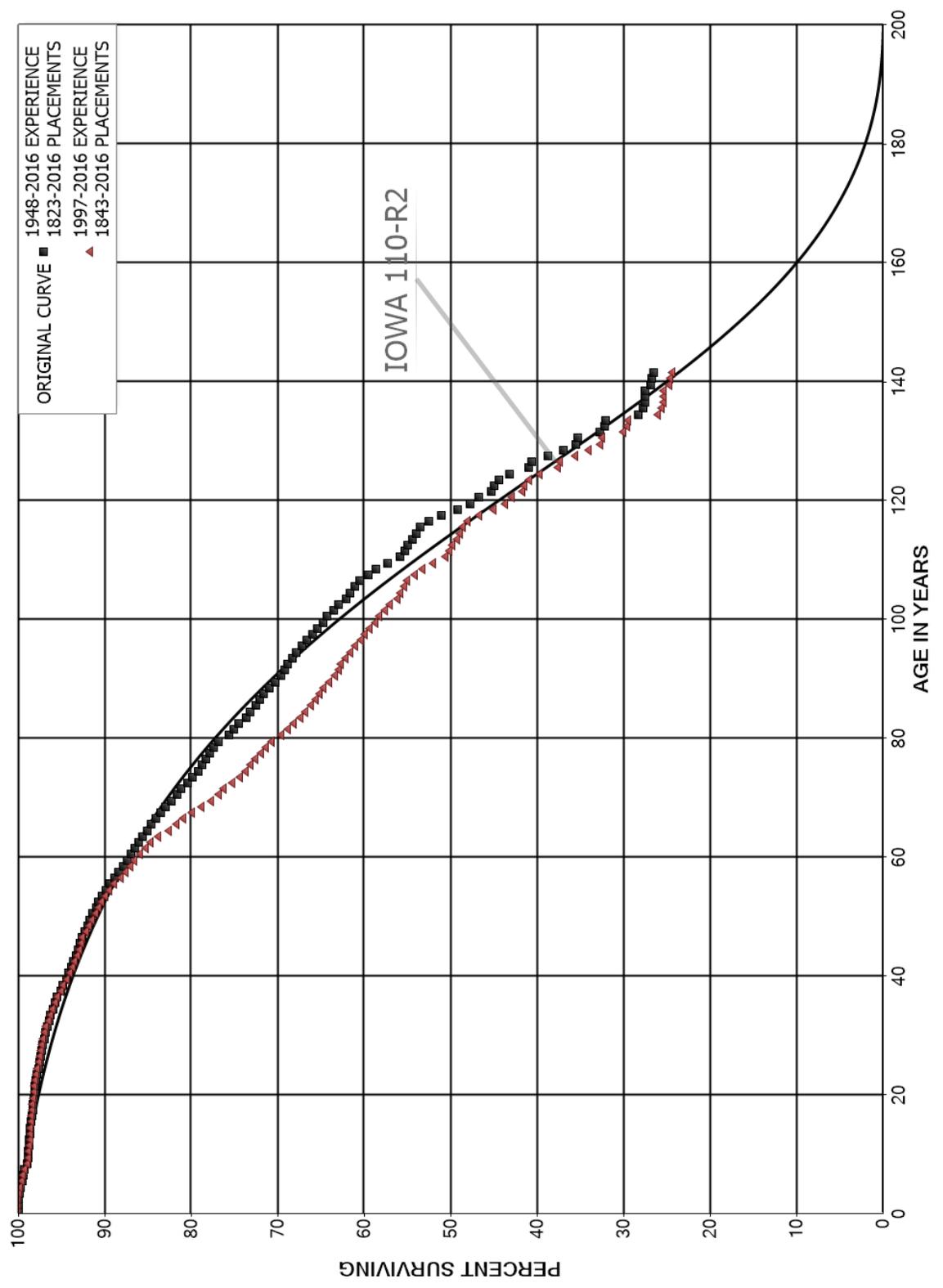
PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNTS 330 THROUGH 330.4 DISTRIBUTION RESERVOIRS AND STANDPIPES

ORIGINAL LIFE TABLE, CONT.

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

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



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 331 MAINS AND ACCESSORIES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1823-2016

EXPERIENCE BAND 1948-2016

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

PENNSYLVANIA-AMERICAN WATER COMPANY
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ACCOUNT 331 MAINS AND ACCESSORIES

ORIGINAL LIFE TABLE, CONT.

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

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ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1823-2016			EXPERIENCE BAND 1948-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	30,009,210	487,999	0.0163	0.9837	76.85
80.5	29,161,364	193,950	0.0067	0.9933	75.60
81.5	28,646,075	226,608	0.0079	0.9921	75.09
82.5	28,264,971	345,791	0.0122	0.9878	74.50
83.5	27,865,015	174,553	0.0063	0.9937	73.59
84.5	27,620,863	217,574	0.0079	0.9921	73.13
85.5	27,361,924	192,857	0.0070	0.9930	72.55
86.5	26,441,028	167,713	0.0063	0.9937	72.04
87.5	25,723,836	208,921	0.0081	0.9919	71.58
88.5	24,796,654	235,693	0.0095	0.9905	71.00
89.5	23,950,839	250,373	0.0105	0.9895	70.33
90.5	22,967,392	144,428	0.0063	0.9937	69.59
91.5	21,688,788	110,795	0.0051	0.9949	69.15
92.5	20,284,853	148,216	0.0073	0.9927	68.80
93.5	18,134,601	123,933	0.0068	0.9932	68.30
94.5	17,680,580	159,175	0.0090	0.9910	67.83
95.5	17,149,722	143,484	0.0084	0.9916	67.22
96.5	16,665,005	163,691	0.0098	0.9902	66.66
97.5	16,983,485	160,194	0.0094	0.9906	66.00
98.5	16,747,961	167,009	0.0100	0.9900	65.38
99.5	16,319,537	116,415	0.0071	0.9929	64.73
100.5	16,039,087	190,561	0.0119	0.9881	64.27
101.5	15,426,696	138,367	0.0090	0.9910	63.50
102.5	14,759,948	191,995	0.0130	0.9870	62.93
103.5	14,310,513	121,347	0.0085	0.9915	62.11
104.5	13,798,940	118,837	0.0086	0.9914	61.59
105.5	13,373,794	120,801	0.0090	0.9910	61.06
106.5	12,836,744	212,335	0.0165	0.9835	60.51
107.5	12,129,515	191,548	0.0158	0.9842	59.51
108.5	11,323,994	245,767	0.0217	0.9783	58.57
109.5	10,536,760	268,205	0.0255	0.9745	57.29
110.5	9,728,288	86,942	0.0089	0.9911	55.84
111.5	9,025,180	64,895	0.0072	0.9928	55.34
112.5	8,523,667	88,027	0.0103	0.9897	54.94
113.5	7,368,068	63,704	0.0086	0.9914	54.37
114.5	6,860,772	52,135	0.0076	0.9924	53.90
115.5	6,451,060	112,904	0.0175	0.9825	53.49
116.5	4,845,666	141,403	0.0292	0.9708	52.56
117.5	3,919,711	144,186	0.0368	0.9632	51.02
118.5	3,556,973	105,298	0.0296	0.9704	49.15

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ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1823-2016			EXPERIENCE BAND 1948-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	3,299,923	67,834	0.0206	0.9794	47.69
120.5	2,639,900	83,129	0.0315	0.9685	46.71
121.5	2,472,803	14,179	0.0057	0.9943	45.24
122.5	2,297,378	29,996	0.0131	0.9869	44.98
123.5	1,951,255	53,768	0.0276	0.9724	44.39
124.5	1,718,008	90,123	0.0525	0.9475	43.17
125.5	1,457,629	10,918	0.0075	0.9925	40.90
126.5	984,526	44,818	0.0455	0.9545	40.60
127.5	737,485	33,237	0.0451	0.9549	38.75
128.5	531,463	21,272	0.0400	0.9600	37.00
129.5	408,098	2,668	0.0065	0.9935	35.52
130.5	341,183	25,107	0.0736	0.9264	35.29
131.5	243,456	3,640	0.0150	0.9850	32.69
132.5	235,407	1,212	0.0051	0.9949	32.20
133.5	233,662	27,128	0.1161	0.8839	32.04
134.5	206,254	3,989	0.0193	0.9807	28.32
135.5	201,714	1,542	0.0076	0.9924	27.77
136.5	189,575		0.0000	1.0000	27.56
137.5	175,140	82	0.0005	0.9995	27.56
138.5	167,924	4,333	0.0258	0.9742	27.55
139.5	163,410	816	0.0050	0.9950	26.84
140.5	153,332	1,293	0.0084	0.9916	26.70
141.5	146,847	89	0.0006	0.9994	26.48
142.5	99,503	122	0.0012	0.9988	26.46
143.5	84,626	292	0.0034	0.9966	26.43
144.5	34,654	0	0.0000	1.0000	26.34
145.5	13,249	124	0.0094	0.9906	26.34
146.5	4,051		0.0000	1.0000	26.09
147.5	3,816		0.0000	1.0000	26.09
148.5					26.09
149.5					
150.5					
151.5	72		0.0000		
152.5	72		0.0000		
153.5	72		0.0000		
154.5	72		0.0000		
155.5	72		0.0000		
156.5	72		0.0000		
157.5	72		0.0000		
158.5	72		0.0000		

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ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1823-2016			EXPERIENCE BAND 1948-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
159.5	72		0.0000		
160.5	72		0.0000		
161.5	72		0.0000		
162.5	72		0.0000		
163.5	72		0.0000		
164.5	72		0.0000		
165.5	72		0.0000		
166.5	72		0.0000		
167.5	72		0.0000		
168.5	72		0.0000		
169.5	72		0.0000		
170.5	72		0.0000		
171.5	226	153	0.6794		
172.5	72		0.0000		
173.5					

PENNSYLVANIA-AMERICAN WATER COMPANY
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ORIGINAL LIFE TABLE

PLACEMENT BAND 1843-2016

EXPERIENCE BAND 1997-2016

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

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ORIGINAL LIFE TABLE, CONT.

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

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PLACEMENT BAND 1843-2016			EXPERIENCE BAND 1997-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	12,364,890	196,864	0.0159	0.9841	70.66
80.5	12,006,784	138,128	0.0115	0.9885	69.53
81.5	11,842,267	123,088	0.0104	0.9896	68.73
82.5	12,139,232	126,182	0.0104	0.9896	68.02
83.5	12,227,654	108,592	0.0089	0.9911	67.31
84.5	12,468,419	120,878	0.0097	0.9903	66.71
85.5	12,664,535	110,926	0.0088	0.9912	66.07
86.5	12,404,667	76,123	0.0061	0.9939	65.49
87.5	12,369,102	95,780	0.0077	0.9923	65.09
88.5	12,234,623	124,969	0.0102	0.9898	64.58
89.5	12,128,475	118,175	0.0097	0.9903	63.92
90.5	11,965,436	82,467	0.0069	0.9931	63.30
91.5	11,502,188	52,798	0.0046	0.9954	62.86
92.5	10,607,704	86,286	0.0081	0.9919	62.58
93.5	9,024,303	73,634	0.0082	0.9918	62.07
94.5	9,122,709	95,020	0.0104	0.9896	61.56
95.5	9,055,844	94,673	0.0105	0.9895	60.92
96.5	10,640,277	75,166	0.0071	0.9929	60.28
97.5	11,923,177	108,942	0.0091	0.9909	59.86
98.5	11,987,758	132,609	0.0111	0.9889	59.31
99.5	11,749,134	92,265	0.0079	0.9921	58.65
100.5	12,152,127	148,326	0.0122	0.9878	58.19
101.5	11,799,492	108,834	0.0092	0.9908	57.48
102.5	11,356,299	165,965	0.0146	0.9854	56.95
103.5	11,301,574	74,052	0.0066	0.9934	56.12
104.5	11,068,285	91,314	0.0083	0.9917	55.75
105.5	10,881,672	75,903	0.0070	0.9930	55.29
106.5	10,987,918	169,490	0.0154	0.9846	54.91
107.5	10,649,634	171,465	0.0161	0.9839	54.06
108.5	10,123,850	234,242	0.0231	0.9769	53.19
109.5	9,491,921	261,636	0.0276	0.9724	51.96
110.5	8,794,775	73,350	0.0083	0.9917	50.53
111.5	8,270,546	60,784	0.0073	0.9927	50.10
112.5	7,788,939	84,999	0.0109	0.9891	49.74
113.5	6,663,787	53,382	0.0080	0.9920	49.19
114.5	6,189,167	41,402	0.0067	0.9933	48.80
115.5	5,809,389	67,551	0.0116	0.9884	48.47
116.5	4,340,773	112,469	0.0259	0.9741	47.91
117.5	3,457,589	125,750	0.0364	0.9636	46.67
118.5	3,130,419	97,276	0.0311	0.9689	44.97

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

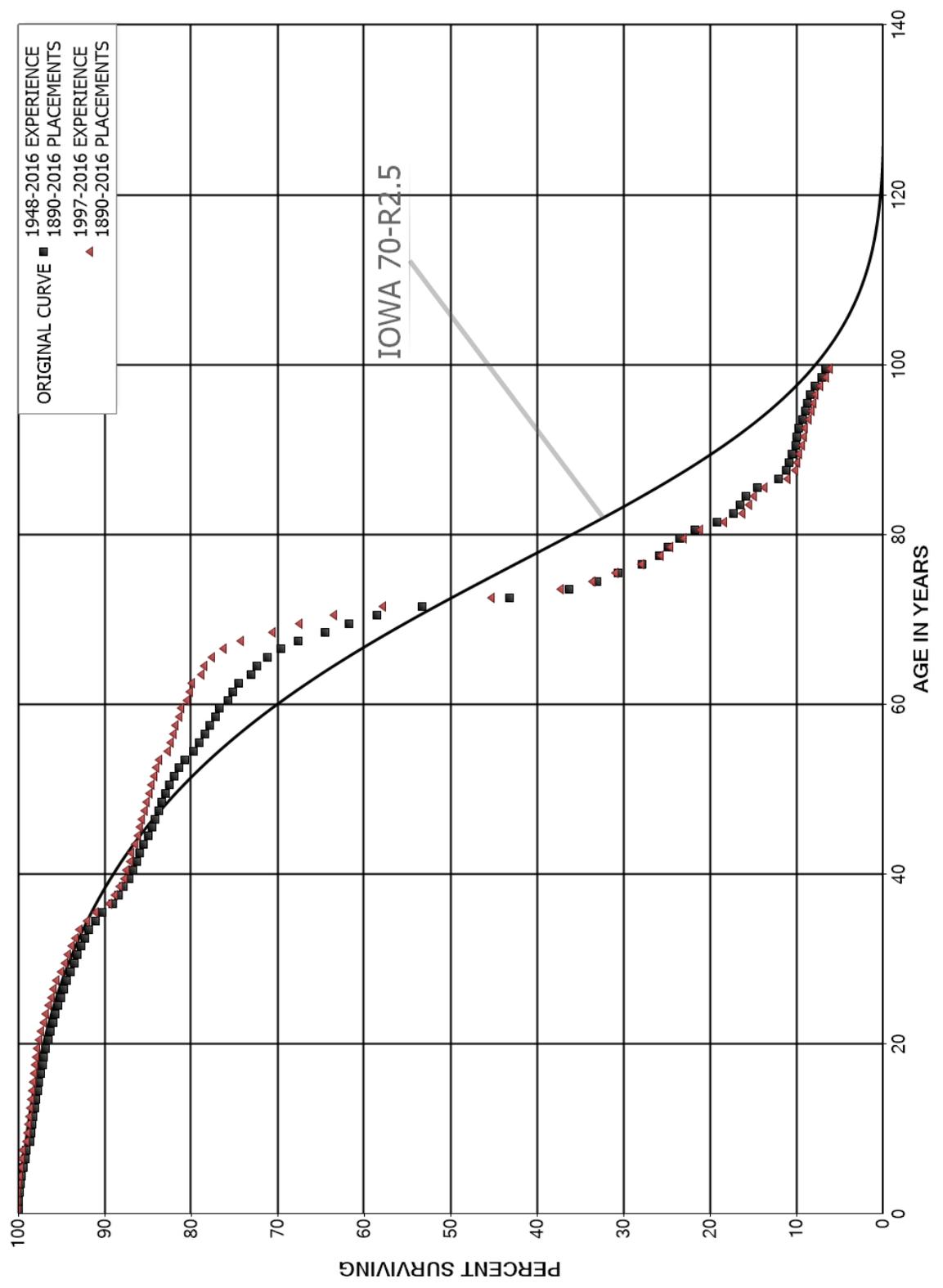
PENNSYLVANIA-AMERICAN WATER COMPANY
 ALL WATER OPERATIONS

ACCOUNT 331 MAINS AND ACCESSORIES

ORIGINAL LIFE TABLE, CONT.

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

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

ORIGINAL LIFE TABLE

PLACEMENT BAND 1890-2016

EXPERIENCE BAND 1948-2016

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

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 333 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2016

EXPERIENCE BAND 1948-2016

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

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 333 SERVICES

ORIGINAL LIFE TABLE, CONT.

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

PENNSYLVANIA-AMERICAN WATER COMPANY
 ALL WATER OPERATIONS

ACCOUNT 333 SERVICES

ORIGINAL LIFE TABLE, CONT.

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

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 333 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1890-2016

EXPERIENCE BAND 1997-2016

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

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 333 SERVICES

ORIGINAL LIFE TABLE, CONT.

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

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 333 SERVICES

ORIGINAL LIFE TABLE, CONT.

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

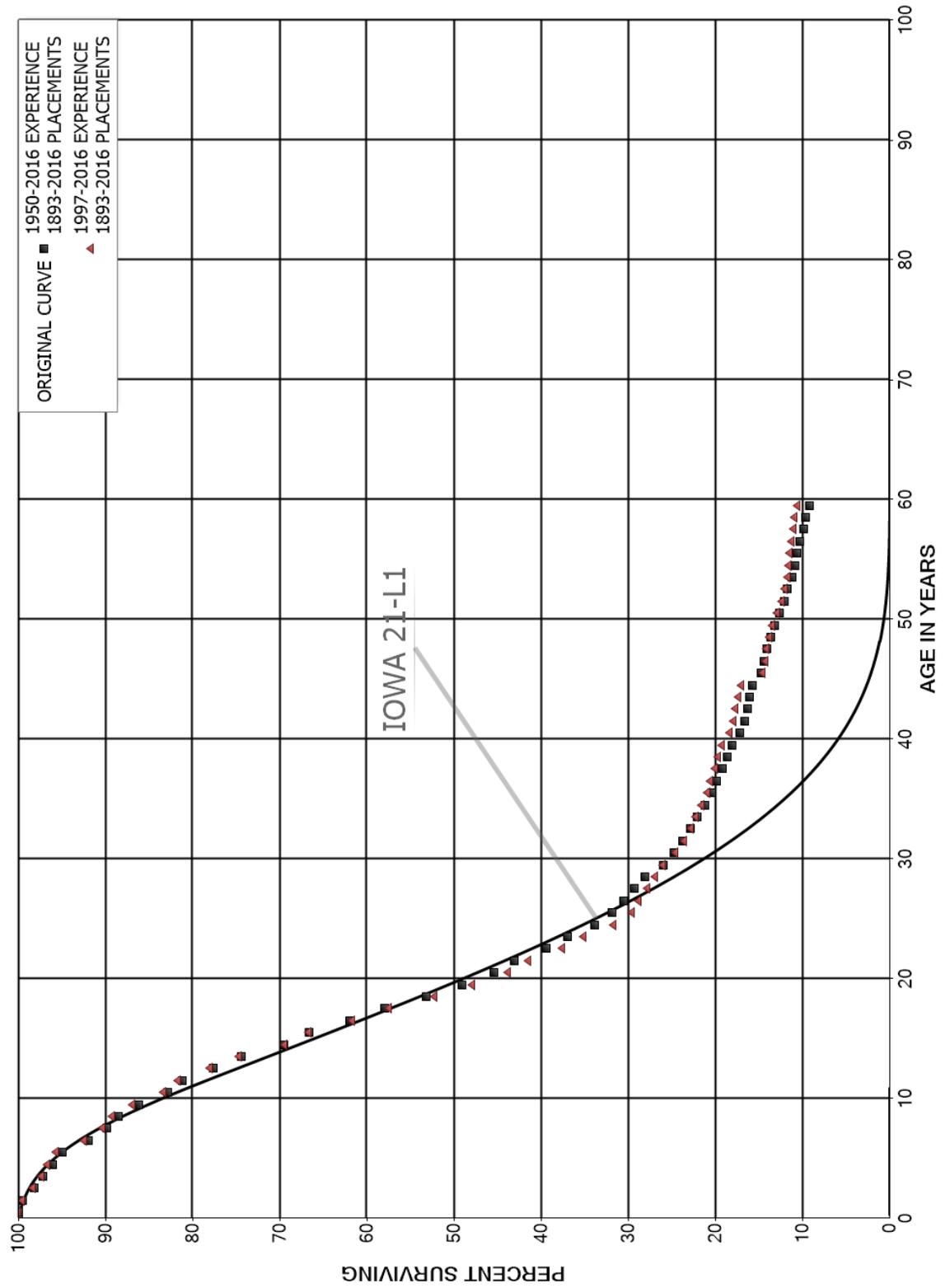
PENNSYLVANIA-AMERICAN WATER COMPANY
 ALL WATER OPERATIONS

ACCOUNT 333 SERVICES

ORIGINAL LIFE TABLE, CONT.

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

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

ACCOUNT 334 METERS AND METER INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1893-2016

EXPERIENCE BAND 1950-2016

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

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 334 METERS AND METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1893-2016

EXPERIENCE BAND 1950-2016

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

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 334 METERS AND METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

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

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 334 METERS AND METER INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1893-2016

EXPERIENCE BAND 1997-2016

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

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 334 METERS AND METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

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

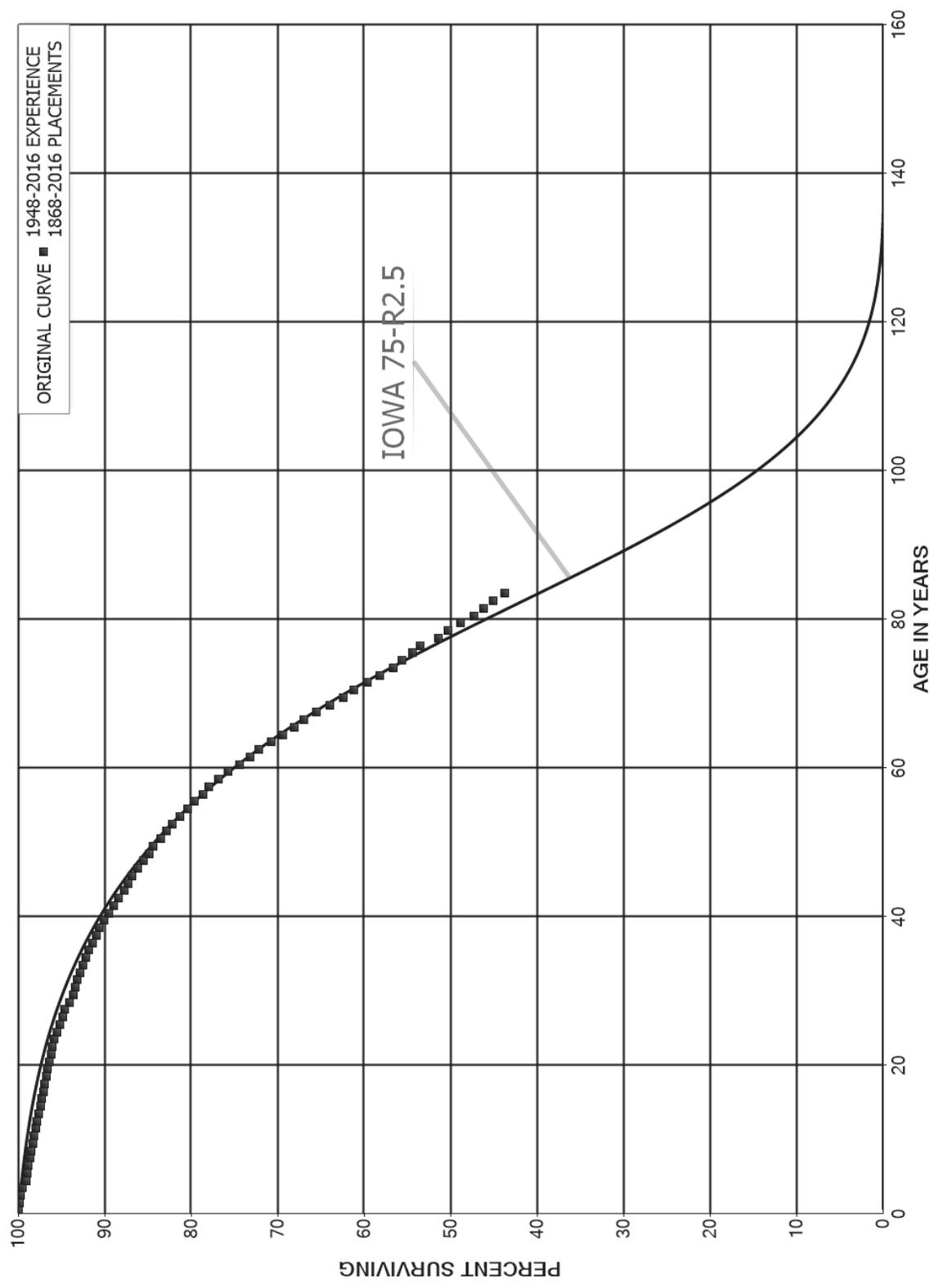
PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 334 METERS AND METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

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

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



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 335 FIRE HYDRANTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1868-2016

EXPERIENCE BAND 1948-2016

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

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 335 FIRE HYDRANTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1868-2016

EXPERIENCE BAND 1948-2016

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

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 335 FIRE HYDRANTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1868-2016

EXPERIENCE BAND 1948-2016

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

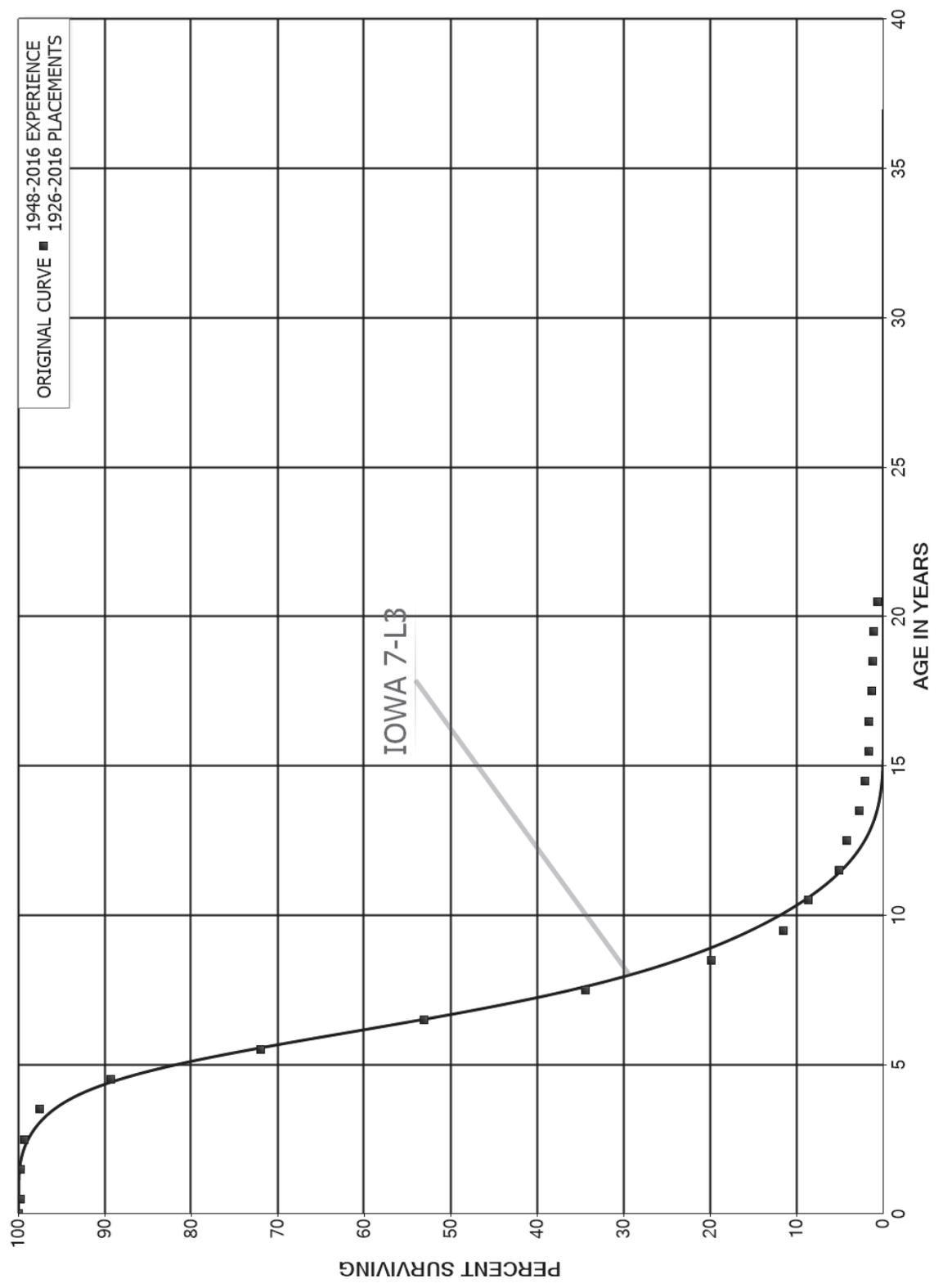
PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 335 FIRE HYDRANTS

ORIGINAL LIFE TABLE, CONT.

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

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



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNTS 341 THROUGH 341.4 TRANSPORTATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2016

EXPERIENCE BAND 1948-2016

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

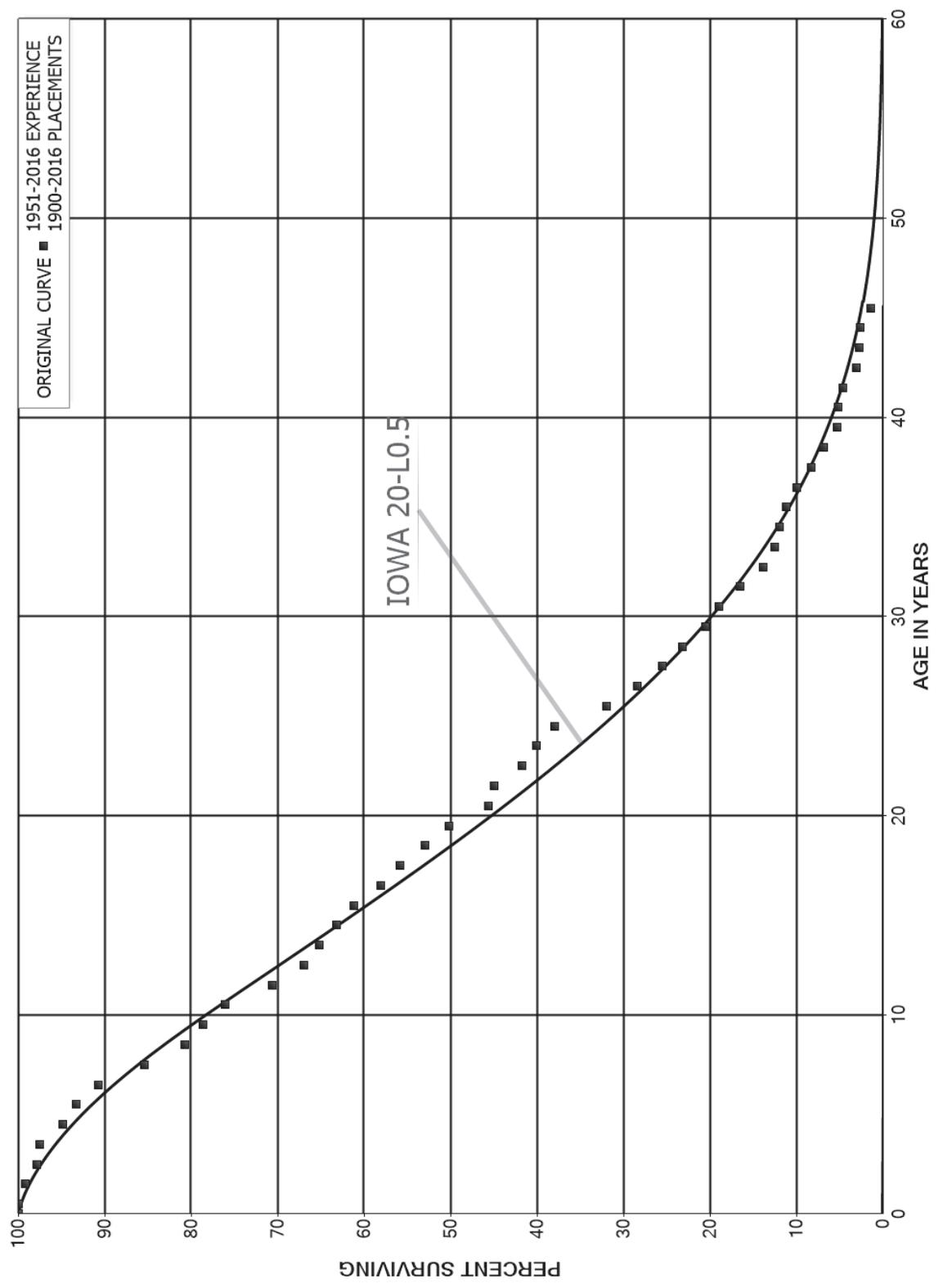
PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNTS 341 THROUGH 341.4 TRANSPORTATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

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

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



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 344 LABORATORY EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2016

EXPERIENCE BAND 1951-2016

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

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 344 LABORATORY EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

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

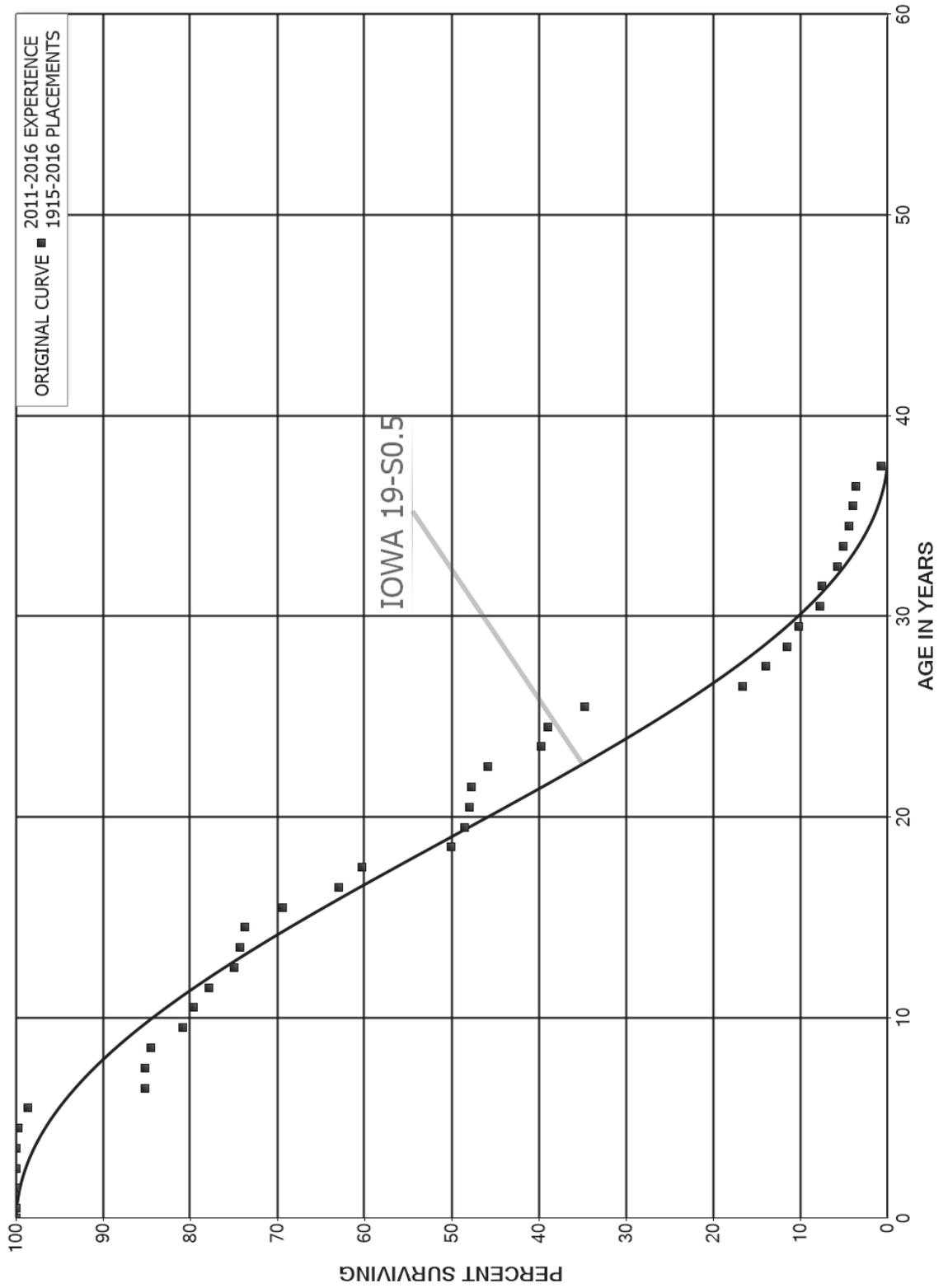
PENNSYLVANIA-AMERICAN WATER COMPANY
 ALL WATER OPERATIONS

ACCOUNT 344 LABORATORY EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

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

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



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 345 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1915-2016

EXPERIENCE BAND 2011-2016

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

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 345 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

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

PENNSYLVANIA-AMERICAN WATER COMPANY
 ALL WATER OPERATIONS

ACCOUNT 345 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

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

**PART VII. DETAILED DEPRECIATION
CALCULATIONS**

CUMULATIVE DEPRECIATED ORIGINAL COST

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

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

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		CUMULATIVE AMOUNT (5)	DEPRECIATED ORIGINAL COST
			(2) -	(3)		PCT OF COL 4 TOTAL (6)
			(4)			
1850	4,000	4,000				0.0
1861	1,094	1,094				0.0
1872	58,574	58,574				0.0
1887	41,692	41,692				0.0
1889	363,974	363,974				0.0
1890	920	920				0.0
1891	28,074	28,074				0.0
1892	172,079	141,491	30,588		30,588	0.0
1893	99,178	80,517	18,661		49,249	0.0
1894	99,868	99,868			49,249	0.0
1895	7,237	7,237			49,249	0.0
1896	7,852	6,777	1,075		50,324	0.0
1897	238,369	185,233	53,136		103,460	0.0
1899	5,535	5,535			103,460	0.0
1900	397,876	309,274	88,602		192,062	0.0
1901	288,612	194,149	94,463		286,525	0.0
1902	39,926	28,658	11,268		297,793	0.0
1903	20,241	19,901	340		298,133	0.0
1904	13,612	10,274	3,338		301,471	0.0
1905	8,135	7,746	389		301,860	0.0
1906	54,897	51,562	3,335		305,195	0.0
1907	190,911	154,137	36,774		341,969	0.0
1908	22,333	19,733	2,600		344,569	0.0
1909	13,685	13,256	429		344,998	0.0
1910	252,476	163,259	89,217		434,215	0.0
1911	39,917	37,695	2,222		436,437	0.0
1912	101,628	64,158	37,470		473,907	0.0
1913	70,090	38,451	31,639		505,546	0.0
1914	233,049	129,361	103,688		609,234	0.0
1915	390,357	238,730	151,627		760,861	0.0
1916	735,224	401,532	333,692		1,094,553	0.0
1917	95,093	51,473	43,620		1,138,173	0.0
1918	188,695	124,207	64,488		1,202,661	0.0
1919	182,715	118,042	64,673		1,267,334	0.0
1920	255,189	145,871	109,318		1,376,652	0.0
1921	264,250	158,858	105,392		1,482,044	0.0
1922	236,995	143,685	93,310		1,575,354	0.0
1923	1,891,282	1,029,313	861,969		2,437,323	0.1
1924	926,903	530,862	396,041		2,833,364	0.1
1925	641,423	330,864	310,559		3,143,923	0.1
1926	1,656,465	844,865	811,600		3,955,523	0.1
1927	219,322	112,513	106,809		4,062,332	0.1
1928	374,652	200,473	174,179		4,236,511	0.1
1929	326,782	195,995	130,787		4,367,298	0.1
1930	259,232	138,197	121,035		4,488,333	0.1

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

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

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			(2)	(3)		
1931	275,484	157,174	118,310		4,606,643	0.1
1932	105,225	54,164	51,061		4,657,704	0.1
1933	51,606	25,382	26,224		4,683,928	0.1
1934	86,186	42,033	44,153		4,728,081	0.1
1935	169,155	81,745	87,410		4,815,491	0.1
1936	118,325	57,044	61,281		4,876,772	0.1
1937	288,756	166,761	121,995		4,998,767	0.1
1938	101,363	51,969	49,394		5,048,161	0.1
1939	210,175	109,855	100,320		5,148,481	0.1
1940	219,737	131,340	88,397		5,236,878	0.1
1941	194,296	109,252	85,044		5,321,922	0.1
1942	160,877	89,718	71,159		5,393,081	0.1
1943	114,204	59,125	55,079		5,448,160	0.1
1944	61,019	31,995	29,024		5,477,184	0.1
1945	437,601	242,838	194,763		5,671,947	0.1
1946	607,988	312,883	295,105		5,967,052	0.1
1947	539,792	310,126	229,666		6,196,718	0.1
1948	716,899	425,621	291,278		6,487,996	0.1
1949	471,686	309,947	161,739		6,649,735	0.1
1950	604,333	363,989	240,344		6,890,079	0.1
1951	1,201,265	727,879	473,386		7,363,465	0.2
1952	1,112,482	680,940	431,542		7,795,007	0.2
1953	3,108,644	1,930,883	1,177,761		8,972,768	0.2
1954	2,619,934	1,360,257	1,259,677		10,232,445	0.2
1955	4,512,093	2,077,261	2,434,832		12,667,277	0.3
1956	2,650,092	1,315,182	1,334,910		14,002,187	0.3
1957	3,622,549	1,696,517	1,926,032		15,928,219	0.3
1958	4,483,033	2,217,931	2,265,102		18,193,321	0.4
1959	4,171,141	2,116,547	2,054,594		20,247,915	0.4
1960	4,552,318	2,159,747	2,392,571		22,640,486	0.5
1961	5,847,791	2,788,842	3,058,949		25,699,435	0.6
1962	2,780,917	1,413,003	1,367,914		27,067,349	0.6
1963	3,143,351	1,444,266	1,699,085		28,766,434	0.6
1964	7,703,172	3,285,043	4,418,129		33,184,563	0.7
1965	7,242,894	3,538,707	3,704,187		36,888,750	0.8
1966	6,617,918	2,816,845	3,801,073		40,689,823	0.9
1967	8,440,495	3,664,101	4,776,394		45,466,217	1.0
1968	7,681,995	3,172,422	4,509,573		49,975,790	1.1
1969	8,002,624	3,759,033	4,243,591		54,219,381	1.2
1970	5,736,322	2,390,857	3,345,465		57,564,846	1.2
1971	7,923,808	3,267,519	4,656,289		62,221,135	1.3
1972	14,985,053	7,535,957	7,449,096		69,670,231	1.5
1973	27,729,379	16,318,590	11,410,789		81,081,020	1.8
1974	7,695,222	3,104,063	4,591,159		85,672,179	1.9
1975	8,424,340	3,251,645	5,172,695		90,844,874	2.0

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

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

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST		PCT OF COL 4 TOTAL (6)
			AMOUNT (2) - (4)	CUMULATIVE AMOUNT (5)	
1976	17,029,098	8,101,693	8,927,405	99,772,279	2.2
1977	8,401,035	3,063,717	5,337,318	105,109,597	2.3
1978	13,434,752	4,738,633	8,696,119	113,805,716	2.5
1979	13,247,713	4,859,195	8,388,518	122,194,234	2.6
1980	16,401,963	5,510,741	10,891,222	133,085,456	2.9
1981	12,788,239	4,651,412	8,136,827	141,222,283	3.1
1982	14,980,583	6,891,606	8,088,977	149,311,260	3.2
1983	16,198,654	5,884,818	10,313,836	159,625,096	3.5
1984	20,454,117	6,715,398	13,738,719	173,363,815	3.8
1985	35,755,167	13,059,242	22,695,925	196,059,740	4.2
1986	38,454,362	13,255,056	25,199,306	221,259,046	4.8
1987	40,505,671	13,776,458	26,729,213	247,988,259	5.4
1988	62,746,438	23,458,296	39,288,142	287,276,401	6.2
1989	61,716,639	21,443,589	40,273,050	327,549,451	7.1
1990	100,043,232	43,815,110	56,228,122	383,777,573	8.3
1991	59,894,428	27,871,300	32,023,128	415,800,701	9.0
1992	66,875,645	26,302,179	40,573,466	456,374,167	9.9
1993	101,022,710	40,607,302	60,415,408	516,789,575	11.2
1994	60,028,511	16,851,161	43,177,350	559,966,925	12.1
1995	89,638,475	28,848,238	60,790,237	620,757,162	13.4
1996	66,726,294	18,353,435	48,372,859	669,130,021	14.5
1997	94,841,331	32,895,127	61,946,204	731,076,225	15.8
1998	158,256,045	43,991,470	114,264,575	845,340,800	18.3
1999	115,695,335	35,458,501	80,236,834	925,577,634	20.0
2000	91,161,732	22,478,936	68,682,796	994,260,430	21.5
2001	110,897,596	29,730,288	81,167,308	1,075,427,738	23.3
2002	108,920,429	24,312,537	84,607,892	1,160,035,630	25.1
2003	60,561,109	16,399,309	44,161,800	1,204,197,430	26.1
2004	77,156,871	14,729,611	62,427,260	1,266,624,690	27.4
2005	95,628,511	21,702,852	73,925,659	1,340,550,349	29.0
2006	62,061,928	17,593,367	44,468,561	1,385,018,910	30.0
2007	124,689,921	24,341,305	100,348,616	1,485,367,526	32.1
2008	160,928,681	28,168,104	132,760,577	1,618,128,103	35.0
2009	136,719,487	22,769,709	113,949,778	1,732,077,881	37.5
2010	154,140,301	26,601,292	127,539,009	1,859,616,890	40.2
2011	198,904,176	35,660,640	163,243,536	2,022,860,426	43.8
2012	313,088,438	63,103,575	249,984,863	2,272,845,289	49.2
2013	292,287,859	74,860,778	217,427,081	2,490,272,370	53.9
2014	227,846,492	32,545,927	195,300,565	2,685,572,935	58.1
2015	234,850,017	28,955,126	205,894,891	2,891,467,826	62.6
2016	277,656,436	36,306,902	241,349,534	3,132,817,360	67.8
2017	248,291,828	24,847,976	223,443,852	3,356,261,212	72.6
2018	395,685,230	46,615,658	349,069,572	3,705,330,784	80.2
2019	287,115,639	34,607,121	252,508,518	3,957,839,302	85.6
2020	297,987,387	23,650,157	274,337,230	4,232,176,532	91.6

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

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

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
2021	306,189,758	16,637,590	289,552,168		4,521,728,700	97.8
2022	381,801,253	6,178,001	375,623,252		4,897,351,952	106.0
9999	314,700,242-	38,924,770-	275,775,472-		4,621,576,480	100.0
SUBTOTAL	5,794,051,229	1,172,474,736	4,621,576,495			
NONDEPRECIABLE	25,247,219		25,247,219			
TOTAL	5,819,298,448	1,172,474,736	4,646,823,714			

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, 2022

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

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 303.35 WASTE HANDLING AND TREATMENT LAND

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 100-R2						
PROBABLE RETIREMENT YEAR.. 6-2022						
NET SALVAGE PERCENT.. 0						
1991	70,430.00	70,430	70,430			
1992	84,595.17	84,595	84,595			
	155,025.17	155,025	155,025			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 303.99 COMPREHENSIVE PLANNING STUDIES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2013	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	370,367	370,367			
2018	950,553.09	855,498	576,183	374,370	0.50	374,370
2019	393,070.67	275,149	185,315	207,756	1.50	138,504
2020	1,282,342.32	641,171	431,832	850,510	2.50	340,204
2021	942,100.51	282,630	190,353	751,748	3.50	214,785
2022	450,000.00	45,000	30,308	419,692	4.50	93,265
	10,579,413.65	8,660,795	7,975,338	2,604,076		1,161,128
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.2						10.98

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, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. 0						
1962	3,126.79	2,440	2,079	1,048	17.02	62
1965	2,367.91	1,797	1,531	837	18.26	46
1966	20,825.96	15,649	13,333	7,493	18.69	401
1967	270.30	201	171	99	19.13	5
1968	13,568.76	9,984	8,506	5,063	19.57	259
1969	631.00	459	391	240	20.03	12
1970	1,609.62	1,158	987	623	20.50	30
1971	11,974.56	8,510	7,251	4,724	20.96	225
1972	19,891.30	13,964	11,897	7,994	21.44	373
1973	102.13	71	60	42	21.93	2
1974	11,058.14	7,616	6,489	4,569	21.92	208
1975	3,360.08	2,282	1,944	1,416	22.43	63
1977	2,198.00	1,450	1,235	963	23.46	41
1978	3,361.00	2,184	1,861	1,500	23.99	63
1979	79,603.00	50,898	43,365	36,238	24.53	1,477
1980	51,870.00	32,626	27,797	24,073	25.07	960
1981	196,712.02	122,453	104,330	92,382	25.17	3,670
1982	5,146.13	3,147	2,681	2,465	25.72	96
1983	23,321.00	14,002	11,930	11,391	26.29	433
1984	1,022.00	602	513	509	26.86	19
1985	93,365.47	53,919	45,939	47,426	27.44	1,728
1986	65,149.35	37,096	31,606	33,543	27.60	1,215
1987	4,686.74	2,612	2,225	2,462	28.19	87
1988	5,314.89	2,897	2,468	2,847	28.79	99
1989	138,173.70	73,591	62,699	75,475	29.40	2,567
1990	189,066.03	98,919	84,279	104,787	29.61	3,539
1991	520,975.20	265,854	226,507	294,468	30.23	9,741
1992	304,014.37	151,156	128,785	175,229	30.85	5,680
1993	143,736.48	69,971	59,615	84,121	31.10	2,705
1994	1,280,944.74	606,015	516,324	764,621	31.74	24,090
1995	215,013.79	99,336	84,634	130,380	32.02	4,072
1996	448,481.75	200,830	171,107	277,375	32.67	8,490
1997	29,773.00	12,981	11,060	18,713	32.98	567
1998	266,482.41	112,296	95,676	170,806	33.64	5,077
1999	185,888.96	76,010	64,760	121,129	33.97	3,566
2000	168,411.71	66,321	56,505	111,907	34.64	3,231
2001	9,780.57	3,722	3,171	6,610	34.99	189
2002	803,742.30	294,973	251,317	552,425	35.36	15,623
2003	2,290,834.89	808,665	688,982	1,601,853	35.75	44,807
2004	263,546.95	89,237	76,030	187,517	36.14	5,189
2005	1,152,245.70	373,097	317,878	834,368	36.55	22,828

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, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. 0						
2006	537,724.16	165,942	141,382	396,342	36.97	10,721
2007	1,627,941.67	476,987	406,393	1,221,549	37.41	32,653
2008	1,363,514.19	377,693	321,794	1,041,720	37.85	27,522
2009	251,554.66	65,882	56,131	195,424	38.05	5,136
2010	11,306,319.50	2,770,048	2,360,079	8,946,240	38.52	232,249
2011	352,312.35	80,609	68,679	283,633	38.75	7,320
2012	376,464.71	79,848	68,030	308,435	39.00	7,909
2013	3,109,106.19	605,654	516,017	2,593,089	39.28	66,016
2014	1,631,004.86	289,666	246,795	1,384,210	39.35	35,177
2015	1,010,220.27	161,433	137,541	872,679	39.45	22,121
2016	1,994,114.03	281,170	239,557	1,754,557	39.59	44,318
2017	2,368,026.92	290,320	247,352	2,120,675	39.35	53,893
2018	1,229,013.50	126,588	107,853	1,121,160	39.17	28,623
2019	3,432,154.80	284,869	242,708	3,189,447	38.69	82,436
2020	5,295,960.56	327,290	278,851	5,017,110	37.98	132,099
2021	6,546,883.27	257,947	219,770	6,327,113	36.52	173,251
	51,463,964.34	10,432,937	8,888,850	42,575,114		1,134,979
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						37.5 2.21

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, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ALLEGHENY RIVER PUMP STATION						
INTERIM SURVIVOR CURVE.. IOWA 75-R2						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. 0						
1962	15,878.73	12,296	6,746	9,132	17.62	518
1970	6,710.06	4,967	2,725	3,985	18.43	216
1995	1,715,454.62	981,240	538,377	1,177,078	20.58	57,195
2001	6,191.06	3,141	1,723	4,468	20.87	214
	1,744,234.47	1,001,644	549,572	1,194,662		58,143
BECKS RUN STATION - NEW						
INTERIM SURVIVOR CURVE.. IOWA 75-R2						
PROBABLE RETIREMENT YEAR.. 6-2072						
NET SALVAGE PERCENT.. 0						
2012	23,868,525.21	4,936,011	2,708,238	21,160,287	40.26	525,591
2015	17,442.33	2,735	1,501	15,942	40.34	395
	23,885,967.54	4,938,746	2,709,739	21,176,229		525,986
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	735,078	403,315	874,638	24.00	36,443
1994	3,067.93	1,652	906	2,162	24.41	89
2001	15,048.48	6,955	3,816	11,232	25.01	449
2018	27,090.40	4,085	2,241	24,849	25.35	980
2021	3,362,441.11	190,987	104,789	3,257,652	24.89	130,882
	4,685,600.09	938,757	515,067	4,170,533		168,843

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, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GARDNER CREEK PUMP STATION						
INTERIM SURVIVOR CURVE.. IOWA 75-R2						
PROBABLE RETIREMENT YEAR.. 6-2043						
NET SALVAGE PERCENT.. 0						
1993	1,121,355.16	681,448	373,890	747,466	19.04	39,258
1994	85,662.97	51,518	28,266	57,397	18.89	3,038
2001	13,088.07	6,895	3,783	9,305	19.31	482
2003	7,900.11	3,975	2,181	5,719	19.26	297
	1,228,006.31	743,836	408,120	819,886		43,075
NORRISTOWN BOOSTER STATION						
INTERIM SURVIVOR CURVE.. IOWA 75-R2						
PROBABLE RETIREMENT YEAR.. 6-2047						
NET SALVAGE PERCENT.. 0						
1997	2,400,581.27	1,279,510	702,028	1,698,553	22.34	76,032
1998	52,044.11	27,157	14,900	37,144	22.45	1,655
2003	1,271.63	588	323	949	22.69	42
2007	10,970.93	4,439	2,436	8,535	22.81	374
2008	97,884.43	38,038	20,870	77,014	22.81	3,376
2012	1,059.31	333	183	877	22.94	38
2013	31,601.32	9,247	5,074	26,528	22.97	1,155
	2,595,413.00	1,359,312	745,813	1,849,600		82,672
MILL ROAD BOOSTER STATION						
INTERIM SURVIVOR CURVE.. IOWA 75-R2						
PROBABLE RETIREMENT YEAR.. 6-2047						
NET SALVAGE PERCENT.. 0						
1997	2,093,461.42	1,115,815	612,214	1,481,247	22.34	66,305
1998	27,010.00	14,094	7,733	19,277	22.45	859
2015	97,145.43	23,898	13,112	84,033	22.99	3,655
	2,217,616.85	1,153,807	633,059	1,584,558		70,819

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, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CHERRY VALLEY						
INTERIM SURVIVOR CURVE.. IOWA 75-R2						
PROBABLE RETIREMENT YEAR.. 6-2049						
NET SALVAGE PERCENT.. 0						
1999	4,650,691.72	2,295,116	1,259,260	3,391,432	24.12	140,607
2014	95,817.24	24,596	13,495	82,322	24.61	3,345
	4,746,508.96	2,319,712	1,272,755	3,473,754		143,952
CLARION WATER TREATMENT AND TANK						
INTERIM SURVIVOR CURVE.. IOWA 75-R2						
PROBABLE RETIREMENT YEAR.. 6-2053						
NET SALVAGE PERCENT.. 0						
2003	2,349,120.19	975,825	535,406	1,813,715	27.45	66,073
2004	146,294.31	59,000	32,372	113,923	27.37	4,162
2006	10,710.36	4,012	2,201	8,509	27.55	309
2007	2,583.58	929	510	2,074	27.60	75
	2,508,708.44	1,039,766	570,488	1,938,220		70,619
NORRISTOWN - FOREST AVENUE BOOSTER STATION						
INTERIM SURVIVOR CURVE.. IOWA 75-R2						
PROBABLE RETIREMENT YEAR.. 6-2063						
NET SALVAGE PERCENT.. 0						
2013	1,602,906.52	342,701	188,030	1,414,877	34.94	40,494
	1,602,906.52	342,701	188,030	1,414,877		40,494
SHIRE OAKS RELAY STATION						
INTERIM SURVIVOR CURVE.. IOWA 75-R2						
PROBABLE RETIREMENT YEAR.. 6-2063						
NET SALVAGE PERCENT.. 0						
2013	2,585,737.11	552,831	303,322	2,282,415	34.94	65,324
2014	2,223,738.04	434,741	238,529	1,985,209	34.98	56,753
	4,809,475.15	987,572	541,851	4,267,624		122,077

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, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ALDRICH STATION						
INTERIM SURVIVOR CURVE.. IOWA 75-R2						
PROBABLE RETIREMENT YEAR.. 6-2063						
NET SALVAGE PERCENT.. 0						
2007	15,755.78	4,884	2,680	13,076	34.50	379
2013	4,835,261.20	1,033,779	567,203	4,268,058	34.94	122,154
2014	1,472,142.36	287,804	157,909	1,314,233	34.98	37,571
2017	3,006.40	408	224	2,783	34.99	80
	6,326,165.74	1,326,875	728,016	5,598,150		160,184
ELLWOOD TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 75-R2						
PROBABLE RETIREMENT YEAR.. 6-2078						
NET SALVAGE PERCENT.. 0						
2005	11,236.00	3,324	1,824	9,412	41.67	226
2018	12,749,643.83	1,204,841	661,059	12,088,584	43.12	280,347
2019	130,266.72	9,796	5,375	124,892	43.01	2,904
	12,891,146.55	1,217,961	668,258	12,222,889		283,477
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1893	3,083.65	3,084	3,084			
1894	90,175.68	90,176	90,176			
1896	3,035.27	3,035	3,035			
1897	6,787.88	6,788	6,788			
1900	343.39	343	343			
1901	7,199.71	7,200	7,200			
1904	1,948.89	1,949	1,949			
1905	5,317.98	5,318	5,318			
1906	6,234.99	6,235	6,235			
1908	7,420.15	7,420	7,420			
1909	8,404.53	8,405	8,405			
1910	13,436.76	13,437	13,437			
1911	15,618.10	15,618	15,618			
1912	1,312.73	1,313	1,313			
1915	1,126.63	1,127	1,127			
1918	33,249.61	33,250	33,250			
1919	3,545.74	3,546	3,546			

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, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1920	5,453.54	5,454	5,454			
1921	632.76	633	633			
1922	11,331.37	11,331	11,331			
1923	7,964.23	7,964	7,964			
1924	35,023.07	35,023	35,023			
1925	151.50	152	152			
1926	516.82	517	517			
1927	913.34	913	913			
1928	3,714.27	3,714	3,714			
1929	13,412.54	13,413	13,413			
1930	4,252.28	4,248	2,299	1,953	0.09	1,953
1931	7,957.24	7,937	4,296	3,662	0.24	3,662
1932	4,284.85	4,266	2,309	1,976	0.41	1,976
1933	32.43	32	32			
1934	213.89	212	115	99	0.79	99
1935	2,270.79	2,245	1,215	1,056	0.99	1,056
1936	1,255.89	1,238	670	586	1.22	480
1937	969.87	954	516	454	1.46	311
1938	3,198.07	3,135	1,697	1,501	1.71	878
1939	3,035.96	2,966	1,605	1,431	1.97	726
1940	264.61	258	140	125	2.25	56
1941	439.22	426	231	209	2.54	82
1942	4,075.25	3,937	2,131	1,945	2.83	687
1943	67.46	65	35	32	3.14	10
1944	648.46	621	336	312	3.47	90
1945	1,426.20	1,359	736	691	3.80	182
1946	469.65	446	241	228	4.15	55
1947	10,066.31	9,576	5,183	4,884	3.87	1,262
1948	71,438.02	67,595	36,583	34,855	4.24	8,221
1949	2,225.03	2,093	1,133	1,092	4.62	236
1950	512.13	479	259	253	5.02	50
1951	30,561.80	28,407	15,374	15,188	5.42	2,802
1952	12,089.11	11,250	6,089	6,000	5.26	1,141
1953	29,132.98	26,931	14,575	14,558	5.68	2,563
1954	152,578.78	140,052	75,798	76,781	6.13	12,525
1955	108,620.03	99,713	53,966	54,654	6.03	9,064
1956	27,216.12	24,794	13,419	13,797	6.50	2,123
1957	17,586.32	16,011	8,665	8,921	6.45	1,383
1958	14,518.31	13,110	7,095	7,423	6.93	1,071
1959	28,760.33	25,752	13,937	14,823	7.42	1,998

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, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1960	21,200.13	18,949	10,255	10,945	7.43	1,473
1961	78,381.41	69,415	37,568	40,813	7.94	5,140
1962	771.77	682	369	403	7.99	50
1963	48,636.98	42,538	23,022	25,615	8.53	3,003
1964	386,039.34	334,233	180,891	205,149	9.07	22,618
1965	28,681.09	24,737	13,388	15,293	9.17	1,668
1966	48,803.40	41,639	22,535	26,268	9.72	2,702
1967	97,857.78	82,553	44,679	53,179	10.29	5,168
1968	21,773.82	18,275	9,891	11,883	10.44	1,138
1969	115,985.01	96,175	52,051	63,934	11.02	5,802
1970	47,339.38	39,017	21,116	26,223	11.20	2,341
1971	129,701.51	105,538	57,118	72,583	11.79	6,156
1972	98,519.88	79,111	42,816	55,704	12.39	4,496
1973	59,203.34	47,185	25,537	33,666	12.61	2,670
1974	122,097.43	95,932	51,919	70,178	13.23	5,304
1975	103,670.35	80,262	43,439	60,232	13.85	4,349
1976	48,487.42	36,977	20,012	28,475	14.48	1,967
1977	27,802.47	20,999	11,365	16,438	14.74	1,115
1978	89,543.79	66,549	36,017	53,527	15.38	3,480
1979	72,958.84	53,318	28,856	44,103	16.02	2,753
1980	117,424.80	84,334	45,642	71,782	16.67	4,306
1981	255,214.10	180,054	97,447	157,767	17.32	9,109
1982	194,564.52	135,534	73,353	121,212	17.64	6,871
1983	161,291.77	110,227	59,656	101,636	18.30	5,554
1984	131,973.22	88,409	47,848	84,125	18.97	4,435
1985	953,492.60	625,682	338,626	614,867	19.65	31,291
1986	214,489.94	137,788	74,572	139,918	20.32	6,886
1987	1,116,638.61	701,696	379,766	736,873	20.99	35,106
1988	355,638.76	218,398	118,199	237,439	21.68	10,952
1989	802,053.24	483,638	261,750	540,303	22.06	24,492
1990	1,926,264.35	1,133,029	613,208	1,313,056	22.75	57,717
1991	295,767.09	169,563	91,769	203,998	23.45	8,699
1992	1,851,597.29	1,033,562	559,375	1,292,222	24.14	53,530
1993	1,487,744.63	807,548	437,054	1,050,691	24.85	42,281
1994	243,786.59	128,524	69,559	174,228	25.56	6,816
1995	639,975.15	327,347	177,164	462,811	26.26	17,624
1996	980,175.91	485,775	262,907	717,269	26.97	26,595
1997	724,554.50	347,351	187,990	536,564	27.69	19,378
1998	627,232.62	290,409	157,173	470,060	28.41	16,546
1999	663,849.91	296,409	160,420	503,430	29.13	17,282

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, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
2000	1,763,140.62	757,798	410,129	1,353,012	29.85	45,327
2001	795,247.21	328,278	177,668	617,580	30.58	20,196
2002	283,019.42	111,962	60,595	222,424	31.32	7,102
2003	4,294,339.82	1,624,549	879,224	3,415,116	32.05	106,556
2004	344,398.81	124,259	67,250	277,148	32.78	8,455
2005	335,677.64	114,533	61,987	273,691	33.78	8,102
2006	3,508,045.22	1,134,502	614,005	2,894,040	34.52	83,837
2007	4,178,344.96	1,276,067	690,622	3,487,723	35.26	98,914
2008	1,186,009.47	340,503	184,284	1,001,725	36.01	27,818
2009	18,919.63	5,082	2,750	16,169	36.75	440
2010	227,522.25	56,881	30,785	196,738	37.50	5,246
2011	561,618.71	129,846	70,274	491,345	38.25	12,846
2012	570,800.31	120,439	65,183	505,617	39.25	12,882
2013	1,557,646.10	298,912	161,774	1,395,872	40.00	34,897
2014	1,947,066.58	336,064	181,882	1,765,185	40.76	43,307
2015	857,260.24	131,161	70,986	786,274	41.52	18,937
2016	3,075,976.38	409,720	221,745	2,854,231	42.28	67,508
2017	596,593.40	67,594	36,583	560,011	43.04	13,011
2018	1,738,116.28	161,992	87,672	1,650,444	43.81	37,673
2019	142,299.19	10,359	5,606	136,693	44.58	3,066
2020	1,423,413.95	74,302	40,213	1,383,201	45.35	30,501
2021	4,177,205.29	132,000	71,440	4,105,765	45.90	89,450
2022	398,334.05	4,302	2,328	396,006	46.01	8,607
9999	1,289,607.60-	454,138-	249,172-	1,040,436-		34,174-
	48,910,095.19	17,223,794	9,450,170	39,459,925		1,296,109
	118,151,844.81	34,594,483	18,980,938	99,170,907		3,066,450
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						32.3 2.60

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
E.H. ALDRICH PURIFICATION BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. 0						
1976	712.57	533	562	150	15.61	10
1979	6,490.58	4,743	5,003	1,488	16.02	93
1980	0.34		0			
1981	4,143.05	2,992	3,156	987	15.97	62
1982	151.39	109	115	36	16.00	2
1983	28,625.23	20,353	21,467	7,158	16.06	446
1986	2,106.02	1,461	1,541	565	16.13	35
1987	33,494.71	22,951	24,207	9,288	16.31	569
1989	3,157.84	2,126	2,242	915	16.25	56
1995	4,262.51	2,661	2,807	1,456	16.56	88
1996	554,535.11	340,928	359,588	194,948	16.60	11,744
1997	1,101.30	666	702	399	16.69	24
1998	32,745.19	19,415	20,478	12,268	16.82	729
2000	63,024.24	36,018	37,989	25,035	16.87	1,484
2001	7,085.04	3,961	4,178	2,907	16.96	171
2002	352,897.31	193,176	203,749	149,148	16.95	8,799
2003	104,175.41	55,661	58,707	45,468	17.00	2,675
2005	38,638.92	19,544	20,614	18,025	17.10	1,054
2006	558,124.35	273,481	288,449	269,675	17.17	15,706
2007	35,269.52	16,728	17,644	17,626	17.18	1,026
2008	6,821.68	3,116	3,287	3,535	17.24	205
2009	57,659.72	25,301	26,686	30,974	17.27	1,794
2010	2,092.96	879	927	1,166	17.26	68
2011	85,299.38	34,034	35,897	49,403	17.32	2,852
2012	5,554,566.88	2,094,072	2,208,684	3,345,883	17.35	192,846
2013	124,586.63	44,029	46,439	78,148	17.38	4,496
2014	86,912.72	28,516	30,077	56,836	17.41	3,265
2017	1,293,981.51	308,873	325,778	968,203	17.54	55,200
2018	51,012.04	10,396	10,965	40,047	17.58	2,278
2022	2,375,393.05	65,561	69,149	2,306,244	17.65	130,665
	11,469,067.20	3,632,284	3,831,085	7,637,982		438,442

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAYS MINE FILTER BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
1906	819.35	764	806	14	8.50	2
1924	63,575.44	56,360	59,445	4,131	12.61	328
1928	690.62	600	633	58	14.20	4
1938	1,099.18	929	980	119	15.50	8
1953	16,822.07	13,328	14,057	2,765	18.22	152
1954	62,349.83	49,119	51,807	10,542	18.45	571
1955	11,580.40	9,067	9,563	2,017	18.71	108
1958	1,862.52	1,442	1,521	342	18.83	18
1961	6,575.71	5,015	5,289	1,286	19.15	67
1962	301.34	228	240	61	19.50	3
1963	532.95	403	425	108	19.24	6
1965	316.85	235	248	69	20.02	3
1966	432.22	320	338	95	19.83	5
1969	929.81	677	714	216	20.03	11
1973	497.12	352	371	126	20.43	6
1975	27,114.04	18,804	19,833	7,281	20.99	347
1976	336.33	231	244	93	21.07	4
1977	1,316.29	898	947	369	21.17	17
1979	6,526.46	4,372	4,611	1,915	21.44	89
1980	1,156.68	772	814	342	21.20	16
1981	246.65	163	172	75	21.40	4
1982	178.50	116	122	56	21.61	3
1984	3,559.70	2,275	2,400	1,160	21.74	53
1985	122,833.76	77,385	81,620	41,213	22.02	1,872
1986	78,078.24	48,736	51,403	26,675	21.98	1,214
1987	828.75	512	540	289	21.97	13
1988	3,062.69	1,860	1,962	1,101	22.32	49
1989	111,852.54	67,067	70,738	41,115	22.37	1,838
1991	167,646.97	97,705	103,053	64,594	22.55	2,864
1995	367.96	201	212	156	22.75	7
1996	13,862.28	7,420	7,826	6,036	23.00	262
1997	40,818.63	21,442	22,616	18,203	23.04	790
2002	76,598.93	35,649	37,600	38,999	23.55	1,656
2003	35,931.50	16,255	17,145	18,787	23.60	796
2005	376,542.76	159,466	168,194	208,349	23.82	8,747
2006	388,627.31	159,026	167,730	220,898	23.82	9,274
2007	94,253.81	36,966	38,989	55,265	24.02	2,301
2008	104,782.36	39,356	41,510	63,272	24.11	2,624
2009	70,967.74	25,485	26,880	44,088	24.09	1,830

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAYS MINE FILTER BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
2010	5,958.85	2,026	2,137	3,822	24.26	158
2011	50,315.27	16,141	17,024	33,291	24.34	1,368
2012	12,839,618.01	3,869,861	4,081,665	8,757,953	24.34	359,817
2013	130,903.50	36,679	38,687	92,217	24.40	3,779
2014	1,578,543.53	406,633	428,889	1,149,655	24.50	46,925
2016	154,304.21	32,188	33,950	120,355	24.65	4,883
2017	999,127.06	181,841	191,793	807,334	24.71	32,672
2018	2,208.72	339	358	1,851	24.83	75
2019	96,339.54	11,869	12,519	83,821	24.91	3,365
2022	285,485.00	5,596	5,902	279,583	25.01	11,179
	18,038,679.98	5,524,174	5,826,521	12,212,159		502,183

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

1930	35.64	31	33	3	15.03	
1984	40,745.85	23,372	24,651	16,095	28.62	562
1992	5,085,662.04	2,543,848	2,683,077	2,402,585	30.48	78,825
1995	8,817.52	4,146	4,373	4,445	30.98	143
1996	2,151.41	986	1,040	1,111	31.31	35
1999	4,688.40	1,994	2,103	2,585	31.75	81
2001	235,923.36	94,346	99,510	136,414	32.26	4,229
2006	49,260.81	16,419	17,318	31,943	33.00	968
2010	7,185.64	1,940	2,046	5,139	33.80	152
2011	65,341.74	16,531	17,436	47,906	33.95	1,411
2012	3,759,272.10	884,181	932,574	2,826,699	34.14	82,797
2013	166,352.76	36,032	38,004	128,349	34.36	3,735
2014	237,029.00	46,742	49,300	187,729	34.60	5,426
2015	34,037.35	6,052	6,383	27,654	34.69	797
2016	152,247.94	23,949	25,260	126,988	34.82	3,647
2017	164,326.66	22,316	23,537	140,789	34.99	4,024
2018	24,889.50	2,822	2,976	21,913	35.18	623
2021	2,218,147.54	89,835	94,752	2,123,396	35.54	59,747
2022	2,079,266.60	28,694	30,264	2,049,002	35.60	57,556
	14,335,381.86	3,844,236	4,054,637	10,280,745		304,758

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CHINCHILLA WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
1893	690.28	670	690			
1910	955.96	882	930	26	9.45	3
1921	7,550.49	6,744	7,113	437	12.14	36
1953	44.66	35	37	8	18.22	
1990	3,174,965.67	1,877,992	1,980,793	1,194,173	22.45	53,193
1995	10,224.61	5,595	5,901	4,323	22.75	190
2006	66,480.93	27,204	28,693	37,788	23.82	1,586
2007	1,592.33	625	659	933	24.02	39
2009	1,945.08	698	736	1,209	24.09	50
2013	13,302.91	3,727	3,931	9,372	24.40	384
2017	44.24	8	8	36	24.71	1
	3,277,797.16	1,924,180	2,029,493	1,248,304		55,482

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

1990	2,232,245.42	1,320,373	1,392,639	839,606	22.45	37,399
1991	14,802.97	8,627	9,099	5,704	22.55	253
1992	3,782.38	2,169	2,288	1,495	22.69	66
1994	5,692.25	3,164	3,337	2,355	22.78	103
1997	5,455.32	2,866	3,023	2,432	23.04	106
1998	18,465.92	9,501	10,021	8,445	23.12	365
1999	2,277.11	1,145	1,208	1,069	23.23	46
2003	17,373.38	7,860	8,290	9,083	23.60	385
2006	53,490.76	21,888	23,086	30,405	23.82	1,276
2007	72,172.59	28,306	29,855	42,317	24.02	1,762
2008	47,309.49	17,769	18,742	28,568	24.11	1,185
2009	28,023.69	10,063	10,614	17,410	24.09	723
2010	4,824.82	1,640	1,730	3,095	24.26	128
2012	30,878.01	9,307	9,816	21,062	24.34	865
2014	46,182.39	11,897	12,548	33,634	24.50	1,373

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FALLBROOK WTP						
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
2015	54,662.81	12,747	13,445	41,218	24.66	1,671
2016	58,953.74	12,298	12,971	45,983	24.65	1,865
2018	11,872.00	1,821	1,921	9,951	24.83	401
	2,708,465.05	1,483,441	1,564,632	1,143,833		49,972
SCRANTON AREA WTP						
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
1990	8,648,922.79	5,115,838	5,395,836	3,253,087	22.45	144,904
1991	149,394.33	87,067	91,832	57,562	22.55	2,553
1992	463.30	266	281	183	22.69	8
1993	59.65	34	36	24	22.58	1
1994	6,146.91	3,416	3,603	2,544	22.78	112
1995	10,033.86	5,491	5,792	4,242	22.75	186
1996	223,917.87	119,863	126,423	97,495	23.00	4,239
1997	6,180.23	3,246	3,424	2,757	23.04	120
1999	25,177.89	12,662	13,355	11,823	23.23	509
2001	544.08	261	275	269	23.35	12
2002	57,982.30	26,985	28,462	29,520	23.55	1,254
2003	52,475.65	23,740	25,039	27,436	23.60	1,163
2004	3,846.36	1,686	1,778	2,068	23.70	87
2005	273,317.07	115,750	122,085	151,232	23.82	6,349
2006	6,834.59	2,797	2,950	3,885	23.82	163
2007	69,022.64	27,071	28,553	40,470	24.02	1,685
2008	21,740.54	8,166	8,613	13,128	24.11	545
2009	1,605.40	576	608	998	24.09	41
2010	8,966.26	3,049	3,216	5,750	24.26	237
2011	108,881.87	34,929	36,841	72,041	24.34	2,960
2012	124,649.63	37,569	39,625	85,024	24.34	3,493
2013	21,272.27	5,960	6,286	14,986	24.40	614
2014	5,300.09	1,365	1,440	3,860	24.50	158
2017	3,571,303.38	649,977	685,551	2,885,752	24.71	116,785
2018	1,026,429.10	157,454	166,072	860,357	24.83	34,650

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SCRANTON AREA WTP						
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
2019	17,484.53	2,154	2,272	15,213	24.91	611
2020	31,564.79	2,872	3,029	28,536	24.97	1,143
2022	500,000.00	9,800	10,336	489,664	25.01	19,579
	14,973,517.38	6,460,044	6,813,612	8,159,905		344,161
BROWNELL WTP						
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
1990	4,333,381.56	2,563,195	2,703,483	1,629,899	22.45	72,601
1991	88,970.52	51,852	54,690	34,281	22.55	1,520
1992	72.69	42	44	28	22.69	1
1998	3,431.58	1,766	1,863	1,569	23.12	68
1999	152.98	77	81	72	23.23	3
2003	7,790.06	3,524	3,717	4,073	23.60	173
2005	30,165.72	12,775	13,474	16,692	23.82	701
2007	12,234.92	4,799	5,062	7,173	24.02	299
2008	56,670.86	21,286	22,451	34,220	24.11	1,419
2009	66,342.17	23,823	25,127	41,215	24.09	1,711
2010	10,428.23	3,546	3,740	6,688	24.26	276
2011	5,098.68	1,636	1,726	3,373	24.34	139
2012	56,670.09	17,080	18,015	38,655	24.34	1,588
2013	1,247.32	349	368	879	24.40	36
2014	42,913.80	11,055	11,660	31,254	24.50	1,276
2015	10,206.09	2,380	2,510	7,696	24.66	312
2016	8,246.29	1,720	1,814	6,432	24.65	261
2017	7,772.90	1,415	1,492	6,280	24.71	254
2018	7,323.77	1,123	1,184	6,139	24.83	247
2019	648.49	80	84	564	24.91	23
	4,749,768.72	2,723,523	2,872,586	1,877,183		82,908

PENNSYLVANIA-AMERICAN WATER COMPANY
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ACCOUNT 304.30 PURIFICATION BUILDINGS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NESBITT WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. 0						
1988	6,019,987.91	3,738,412	3,943,021	2,076,967	21.06	98,621
1989	233,440.51	143,099	150,931	82,509	21.15	3,901
1991	9,103.58	5,420	5,717	3,387	21.41	158
1992	3,873.98	2,280	2,405	1,469	21.32	69
1994	2,612.26	1,489	1,570	1,042	21.50	48
1998	19,725.73	10,439	11,010	8,715	21.80	400
1999	5,910.02	3,055	3,222	2,688	21.95	122
2001	3,581.76	1,764	1,861	1,721	22.17	78
2002	772.33	370	390	382	22.24	17
2003	16,428.98	7,689	8,110	8,319	22.17	375
2006	33,288.82	14,114	14,886	18,402	22.41	821
2007	18,257.26	7,442	7,849	10,408	22.52	462
2008	63,816.48	24,888	26,250	37,566	22.68	1,656
2009	26,103.88	9,726	10,258	15,846	22.73	697
2010	1,803.21	638	673	1,130	22.83	49
2012	507,814.54	159,454	168,181	339,633	22.94	14,805
2014	96,233.44	25,925	27,344	68,890	23.05	2,989
2015	14,176.85	3,476	3,666	10,511	23.08	455
2016	99,952.59	21,890	23,088	76,865	23.18	3,316
2022	500,000.00	10,400	10,969	489,031	23.48	20,828
	7,676,884.13	4,191,970	4,421,403	3,255,481		149,867

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

1992	5,023,109.47	2,818,969	2,973,255	2,049,854	23.85	85,948
1993	73,596.13	40,596	42,818	30,778	23.98	1,283
1995	197.94	106	112	86	24.05	4
1999	13,626.50	6,661	7,026	6,601	24.58	269
2004	11,303.55	4,810	5,073	6,230	24.98	249
2006	99,797.96	39,520	41,683	58,115	25.17	2,309
2007	13,173.73	5,003	5,277	7,897	25.31	312
2008	28,589.12	10,406	10,976	17,614	25.34	695
2009	19,356.65	6,717	7,085	12,272	25.41	483
2010	2,858.04	940	991	1,867	25.52	73
2011	22,252.17	6,885	7,262	14,990	25.67	584

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CRYSTAL LAKE WATER TREATMENT PLANT INTERIM SURVIVOR CURVE.. IOWA 70-S0.5 PROBABLE RETIREMENT YEAR.. 6-2052 NET SALVAGE PERCENT.. 0						
2014	3,545.66	874	922	2,624	25.98	101
2015	2,868.40	641	676	2,192	26.06	84
2016	10,676.66	2,131	2,248	8,429	26.07	323
2018	14,229.77	2,080	2,194	12,036	26.27	458
2020	3,879.66	336	354	3,525	26.40	134
	5,343,061.41	2,946,675	3,107,951	2,235,110		93,309

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

1993	8,491,079.67	4,634,431	4,888,081	3,602,999	24.55	146,762
1994	18,958.58	10,211	10,770	8,189	24.41	335
1995	16,043.96	8,471	8,935	7,109	24.58	289
1997	45,655.10	23,165	24,433	21,222	24.75	857
1998	3,202.38	1,585	1,672	1,531	25.00	61
2001	5,100.00	2,347	2,475	2,625	25.23	104
2002	3,150.51	1,408	1,485	1,665	25.37	66
2004	17,119.10	7,190	7,584	9,536	25.55	373
2005	299,398.81	121,017	127,640	171,758	25.79	6,660
2006	93,193.36	36,289	38,275	54,918	25.87	2,123
2007	11,733.64	4,384	4,624	7,110	25.99	274
2008	28,894.84	10,350	10,916	17,978	25.98	692
2009	10,169.23	3,460	3,649	6,520	26.18	249
2010	16,080.19	5,186	5,470	10,610	26.26	404
2011	77,289.61	23,465	24,749	52,540	26.38	1,992
2012	123,725.49	35,212	37,139	86,586	26.40	3,280
2013	2,077.72	549	579	1,499	26.47	57
2014	40,488.30	9,806	10,343	30,146	26.59	1,134
2020	10,209.09	863	910	9,299	27.09	343
	9,313,569.58	4,939,389	5,209,730	4,103,840		166,055

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WATRES WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2053						
NET SALVAGE PERCENT.. 0						
1993	9,042,484.16	4,935,388	5,205,510	3,836,974	24.55	156,292
1994	557,586.68	300,316	316,753	240,834	24.41	9,866
1995	50,819.95	26,833	28,302	22,518	24.58	916
1998	1,099.27	544	574	525	25.00	21
2002	1,956.80	874	922	1,035	25.37	41
2003	5,173.10	2,239	2,362	2,812	25.55	110
2005	2,174.91	879	927	1,248	25.79	48
2006	52,855.60	20,582	21,708	31,147	25.87	1,204
2007	1,179.60	441	465	714	25.99	27
2008	34,000.57	12,179	12,846	21,155	25.98	814
2009	5,827.62	1,983	2,092	3,736	26.18	143
2010	15,084.17	4,865	5,131	9,953	26.26	379
2011	95,761.95	29,073	30,664	65,098	26.38	2,468
2013	64,674.64	17,081	18,016	46,659	26.47	1,763
2014	165,655.45	40,122	42,318	123,338	26.59	4,639
2015	9,260.45	2,028	2,139	7,121	26.75	266
2016	8,689.72	1,694	1,787	6,903	26.83	257
2018	716,495.57	102,531	108,143	608,353	26.95	22,573
2019	11,862.12	1,357	1,431	10,431	27.08	385
2020	3,420.65	289	305	3,116	27.09	115
2021	4,578.80	240	253	4,326	27.15	159
	10,850,641.78	5,501,538	5,802,646	5,047,996		202,486

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

1992	4,476.99	2,403	2,535	1,942	26.32	74
1994	3,778.23	1,949	2,056	1,723	26.75	64
1997	5,424,509.05	2,628,175	2,772,019	2,652,490	27.13	97,770
1998	7,937.78	3,773	3,980	3,958	27.05	146
2000	74,588.87	33,565	35,402	39,187	27.50	1,425
2001	2,023,509.89	887,511	936,086	1,087,424	27.52	39,514
2002	58,091.88	24,654	26,003	32,089	27.81	1,154
2003	86,104.25	35,423	37,362	48,742	27.90	1,747
2004	98,144.99	39,042	41,179	56,966	28.01	2,034
2005	140.00	54	57	83	28.16	3

PENNSYLVANIA-AMERICAN WATER COMPANY
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ACCOUNT 304.30 PURIFICATION BUILDINGS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORRISTOWN						
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2057						
NET SALVAGE PERCENT.. 0						
2006	1,204,036.32	445,012	469,368	734,668	28.14	26,108
2007	45,348.29	16,026	16,903	28,445	28.36	1,003
2009	102,333.83	32,880	34,680	67,654	28.52	2,372
2010	13,901.29	4,223	4,454	9,447	28.65	330
2011	28,104.08	8,015	8,454	19,650	28.82	682
2012	365,613.30	97,107	102,422	263,191	29.03	9,066
2013	21,001.51	5,166	5,449	15,553	29.11	534
2014	69.14	16	17	52	29.24	2
2015	67,794.34	13,830	14,587	53,207	29.26	1,818
2016	1,019,886.77	184,294	194,381	825,506	29.47	28,012
2017	61,609.01	9,660	10,189	51,420	29.59	1,738
2018	83,707.68	11,033	11,637	72,071	29.63	2,432
2019	1,119.07	118	124	995	29.72	33
2020	97,321.02	7,513	7,924	89,397	29.86	2,994
2021	3,765,196.60	179,976	189,826	3,575,370	29.85	119,778
	14,658,324.18	4,671,418	4,927,092	9,731,232		340,833

HUNTSVILLE
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5
PROBABLE RETIREMENT YEAR.. 6-2059
NET SALVAGE PERCENT.. 0

1999	5,140,610.11	2,331,781	2,459,403	2,681,207	28.31	94,709
2001	8,125.96	3,494	3,685	4,441	28.50	156
2005	48,155.64	18,034	19,021	29,135	29.23	997
2006	30,782.70	11,073	11,679	19,104	29.37	650
2007	7,211.16	2,481	2,617	4,594	29.55	155
2008	64,791.73	21,329	22,496	42,295	29.55	1,431
2009	25,684.93	8,009	8,447	17,238	29.79	579
2010	2,533.46	747	788	1,746	29.87	58
2011	38,290.79	10,614	11,195	27,096	29.99	904
2012	15,722.39	4,061	4,283	11,439	30.15	379
2013	3,295.43	786	829	2,466	30.34	81
2015	11,172.48	2,203	2,324	8,849	30.52	290
2016	9,027.44	1,578	1,664	7,363	30.68	240
	5,405,404.22	2,416,190	2,548,432	2,856,972		100,629

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ACCOUNT 304.30 PURIFICATION BUILDINGS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEW CASTLE WATER TREATMENT PLANT - NEW INTERIM SURVIVOR CURVE.. IOWA 70-S0.5 PROBABLE RETIREMENT YEAR.. 6-2060 NET SALVAGE PERCENT.. 0						
2000	2,137,777.96	933,140	984,212	1,153,566	29.05	39,710
2001	3,501,677.38	1,490,664	1,572,250	1,929,427	29.01	66,509
2003	1,504.36	601	634	870	29.28	30
2004	166,573.01	64,097	67,605	98,968	29.58	3,346
2005	19,156.16	7,107	7,496	11,660	29.67	393
2006	285,061.14	101,596	107,156	177,905	29.80	5,970
2007	45,674.49	15,575	16,427	29,247	29.95	977
2008	220,753.83	71,701	75,625	145,129	30.14	4,815
2014	30,652.75	6,590	6,951	23,702	31.03	764
2015	149,409.41	29,015	30,603	118,806	31.11	3,819
2018	28,869.57	3,612	3,810	25,060	31.47	796
2019	22,547.59	2,250	2,373	20,174	31.59	639
	6,609,657.65	2,725,948	2,875,143	3,734,515		127,768

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	2,074,013	2,187,527	846,430	21.52	39,332
1985	5,833.47	3,653	3,853	1,981	22.38	89
1991	23,116.00	13,324	14,053	9,063	23.15	391
1996	6,671.00	3,536	3,730	2,941	23.50	125
2000	142,779.16	69,077	72,858	69,921	24.01	2,912
2002	373,803.03	171,650	181,045	192,758	24.14	7,985
2006	428,360.75	172,458	181,897	246,464	24.48	10,068
2007	15,986.12	6,171	6,509	9,477	24.66	384
2011	13,009,059.10	4,099,155	4,323,508	8,685,551	25.00	347,422
2013	228,674.96	62,794	66,231	162,444	25.10	6,472
2014	32,558.55	8,192	8,640	23,918	25.28	946
2018	3,850.44	577	609	3,242	25.53	127
2019	4,599.43	552	582	4,017	25.66	157
2020	24,494.60	2,175	2,294	22,201	25.67	865
	17,333,743.28	6,687,327	7,053,335	10,280,408		417,275

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NAZARETH (BLUE MOUNTAIN) PLANT						
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. 0						
1951	429.84	338	356	73	19.41	4
1960	45.00	34	36	9	20.83	
1970	349.00	246	259	90	22.13	4
1975	41,890.00	28,255	29,801	12,089	22.92	527
1976	12,586.04	8,370	8,828	3,758	23.43	160
1977	48,491.99	31,995	33,746	14,746	23.46	629
1978	89.00	58	61	28	23.52	1
1979	1,797.00	1,165	1,229	568	23.61	24
1980	9,400.42	6,033	6,363	3,037	23.72	128
1983	3,194.00	1,981	2,089	1,105	24.19	46
1985	30.00	18	19	11	24.61	
1988	9,287.67	5,383	5,678	3,610	25.02	144
1989	2,360.00	1,352	1,426	934	24.98	37
1991	4,553.00	2,524	2,662	1,891	25.32	75
1992	72,215.50	39,430	41,588	30,627	25.36	1,208
1995	4,258,824.56	2,201,812	2,322,321	1,936,504	25.69	75,380
1996	7,506.00	3,800	4,008	3,498	25.85	135
1997	7,826.00	3,872	4,084	3,742	26.05	144
1998	541.00	262	276	265	26.01	10
2007	2,222.54	806	850	1,372	27.24	50
2008	360,111.32	124,815	131,646	228,465	27.34	8,356
2009	6,280.49	2,069	2,182	4,098	27.48	149
2011	12,316.24	3,626	3,824	8,492	27.56	308
2013	17,236.87	4,389	4,629	12,608	27.81	453
2021	2,341,064.49	117,053	123,460	2,217,605	28.53	77,729
	7,220,647.97	2,589,686	2,731,424	4,489,224		165,701

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

2003	10,342,319.64	4,012,820	4,232,448	6,109,871	30.75	198,695
2004	1,073,637.95	401,219	423,178	650,460	31.00	20,983
2005	51,929.31	18,721	19,746	32,184	31.04	1,037
2008	4,901.24	1,542	1,626	3,275	31.59	104
2009	3,997.32	1,193	1,258	2,739	31.75	86
2010	15,074.97	4,239	4,471	10,604	31.95	332

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CLARION WATER TREATMENT						
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2063						
NET SALVAGE PERCENT.. 0						
2012	25,964.22	6,379	6,728	19,236	32.24	597
2013	22,045.21	4,984	5,257	16,788	32.52	516
2015	4,722.08	878	926	3,796	32.82	116
2017	63,675.57	9,106	9,604	54,071	32.96	1,641
2018	7,287.53	872	920	6,368	33.09	192
	11,615,555.04	4,461,953	4,706,163	6,909,392		224,299
WEST SHORE REGIONAL TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2066						
NET SALVAGE PERCENT.. 0						
1969	805.94	548	578	228	25.24	9
1983	39,657.10	23,184	24,453	15,204	28.07	542
1987	6,134.90	3,375	3,560	2,575	29.02	89
1991	13,030.67	6,690	7,056	5,975	29.85	200
1997	3,934.06	1,776	1,873	2,061	30.99	67
2001	130,034.30	52,560	55,437	74,598	31.69	2,354
2006	13,462,876.01	4,510,063	4,756,906	8,705,970	32.76	265,750
2007	3,389,546.02	1,087,366	1,146,879	2,242,667	32.81	68,353
2008	20,115.84	6,125	6,460	13,656	33.12	412
2009	21,160.91	6,113	6,448	14,713	33.23	443
2011	68,339.41	17,447	18,402	49,938	33.55	1,488
2013	109,213.87	23,863	25,169	84,045	33.98	2,473
2014	156,113.00	31,191	32,898	123,215	34.05	3,619
2015	8,725.59	1,571	1,657	7,069	34.17	207
2016	67,448.35	10,697	11,282	56,166	34.48	1,629
2017	186,670.82	25,667	27,072	159,599	34.50	4,626
2018	201,042.48	23,080	24,343	176,699	34.71	5,091
2019	35,185.25	3,216	3,392	31,793	34.81	913
2021	2,721,391.40	111,577	117,684	2,603,708	35.13	74,116
2022	1,456,767.76	20,395	21,511	1,435,257	35.09	40,902
	22,098,193.68	5,966,504	6,293,060	15,805,134		473,283

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ONEIDA VALLEY TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2047						
NET SALVAGE PERCENT.. 0						
2022	5,841,667.64	126,180	133,086	5,708,582	22.65	252,035
	5,841,667.64	126,180	133,086	5,708,582		252,035
BECK'S RUN PUMP STATION						
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2072						
NET SALVAGE PERCENT.. 0						
2012	26,304,729.23	5,910,673	6,234,173	20,070,556	36.23	553,976
	26,304,729.23	5,910,673	6,234,173	20,070,556		553,976
ELLWOOD TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2078						
NET SALVAGE PERCENT.. 0						
1991	15,090.60	7,367	7,770	7,320	33.02	222
2003	1,684.82	591	623	1,061	36.06	29
2018	23,586,610.01	2,398,758	2,530,045	21,056,565	39.75	529,725
2019	991,572.65	80,119	84,504	907,069	39.79	22,796
	24,594,958.08	2,486,835	2,622,943	21,972,015		552,772
MONTROSE TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2078						
NET SALVAGE PERCENT.. 0						
2018	2,315,435.08	235,480	248,368	2,067,067	39.75	52,002
2019	12,313.10	995	1,049	11,264	39.79	283
2020	38,563.16	2,268	2,392	36,171	40.05	903
	2,366,311.34	238,743	251,810	2,114,501		53,188

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
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	340,516	359,153	7,310,127	32.28	226,460
	7,669,280.13	340,516	359,153	7,310,127		226,460
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	340,290	358,915	6,760,121	29.85	226,470
	7,119,036.47	340,290	358,915	6,760,121		226,470
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	4,887,248	5,154,734	1,384,265	16.73	82,741
2010	4,886,185.28	1,942,259	2,048,562	2,837,624	18.95	149,743
2014	8,099.14	2,492	2,628	5,471	19.12	286
2017	2,013,406.89	447,379	471,865	1,541,542	19.25	80,080
2019	2,025.12	310	327	1,698	19.33	88
2020	13,665.38	1,565	1,651	12,015	19.33	622
	13,462,380.91	7,281,253	7,679,767	5,782,614		313,560
MILTON WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2044						
NET SALVAGE PERCENT.. 0						
2022	4,492,909.20	108,728	114,679	4,378,230	20.20	216,744
	4,492,909.20	108,728	114,679	4,378,230		216,744

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER PURIFICATION STRUCTURES						
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. 0						
1969	14,520.02	11,497	12,126	2,394	14.07	170
1970	54.24	42	44	10	14.62	1
1971	2,085.79	1,611	1,699	387	15.17	26
1972	636,213.42	485,176	511,730	124,483	15.72	7,919
1973	6,951.22	5,230	5,516	1,435	16.29	88
1974	5,204.86	3,862	4,073	1,131	16.86	67
1975	169,877.66	124,266	131,067	38,810	17.44	2,225
1976	28,107.35	20,260	21,369	6,738	18.01	374
1977	966.04	686	724	242	18.60	13
1978	8,091.70	5,653	5,962	2,129	19.20	111
1979	3,315.91	2,279	2,404	912	19.79	46
1980	327.90	222	234	94	20.39	5
1981	26,500.07	17,596	18,559	7,941	21.00	378
1982	384,971.90	251,002	264,740	120,232	21.61	5,564
1983	96,698.15	61,877	65,264	31,435	22.23	1,414
1984	27,490.17	17,253	18,197	9,293	22.85	407
1985	631,015.32	388,074	409,314	221,701	23.48	9,442
1986	21,547.31	12,976	13,686	7,861	24.11	326
1987	152,253.51	89,723	94,634	57,620	24.74	2,329
1988	1,159,166.23	663,854	700,188	458,978	25.74	17,831
1989	2,485,458.87	1,390,366	1,466,463	1,018,996	26.38	38,628
1990	876,664.31	478,659	504,857	371,808	27.02	13,760
1991	1,072,616.59	571,061	602,316	470,301	27.67	16,997
1992	57,897.22	30,020	31,663	26,234	28.32	926
1993	32,604.70	16,446	17,346	15,259	28.98	527
1994	1,101,561.57	539,985	569,539	532,022	29.64	17,949
1995	1,326,102.38	630,960	665,493	660,609	30.30	21,802
1996	440,669.64	202,003	213,059	227,611	31.31	7,270
1997	1,714,630.76	760,782	802,421	912,210	31.97	28,533
1998	670,387.67	287,462	303,195	367,192	32.64	11,250
1999	2,028,667.93	839,057	884,980	1,143,688	33.32	34,324
2000	109,947.15	43,781	46,177	63,770	34.00	1,876
2001	1,550,941.40	590,288	622,595	928,346	34.99	26,532
2002	359,591.38	131,215	138,397	221,195	35.68	6,199
2003	428,499.18	149,546	157,731	270,768	36.37	7,445
2004	115,002.51	38,296	40,392	74,611	37.06	2,013
2005	107,840.10	33,970	35,829	72,011	38.06	1,892
2006	64,363.74	19,219	20,271	44,093	38.75	1,138
2007	530,743.38	149,723	157,918	372,826	39.45	9,451
2008	351,170.11	93,201	98,302	252,868	40.14	6,300

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER PURIFICATION STRUCTURES						
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. 0						
2009	757,746.35	187,163	197,407	560,340	41.15	13,617
2010	702,928.79	161,674	170,523	532,406	41.85	12,722
2011	2,066,206.85	439,689	463,754	1,602,453	42.55	37,660
2012	2,827,082.72	549,019	579,068	2,248,015	43.56	51,607
2013	1,574,844.42	278,275	293,505	1,281,339	44.26	28,950
2014	3,939,998.84	626,460	660,747	3,279,252	44.97	72,921
2015	587,529.82	82,842	87,376	500,154	45.69	10,947
2016	1,521,751.01	185,958	196,136	1,325,615	46.69	28,392
2017	2,255,900.14	234,614	247,455	2,008,445	47.41	42,363
2018	2,238,129.71	191,360	201,833	2,036,296	48.13	42,308
2019	1,937,466.01	129,423	136,507	1,800,959	48.86	36,860
2020	3,421,539.99	164,234	173,223	3,248,317	49.58	65,517
2021	2,599,784.87	75,654	79,795	2,519,990	50.05	50,349
2022	2,426,902.13	23,784	25,086	2,401,816	50.26	47,788
9999	169,605.01-	44,446-	46,879-	122,726-		3,009-
	47,488,926.00	12,444,882	13,126,010	34,362,916		842,540
	327,018,559.27	101,968,580	107,549,481	219,469,077		7,477,156
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						29.4 2.29

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, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAYS MINE TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. 0						
1991	10,816,831.82	7,155,334	6,233,302	4,583,530	16.12	284,338
1998	68,969.00	40,554	35,328	33,641	17.17	1,959
2000	122,317.58	69,085	60,183	62,135	17.34	3,583
2001	25,833.98	14,219	12,387	13,447	17.56	766
2003	4,063.71	2,132	1,857	2,206	17.67	125
2007	41,023.43	18,949	16,507	24,516	18.06	1,357
2010	77,041.66	31,394	27,349	49,693	18.17	2,735
2012	197,523.29	72,175	62,875	134,649	18.24	7,382
2013	129,535.29	44,301	38,592	90,943	18.28	4,975
2014	18,080.06	5,731	4,993	13,088	18.31	715
2016	167,667.01	43,811	38,166	129,501	18.38	7,046
	11,668,886.83	7,497,685	6,531,538	5,137,349		314,981
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	545,872	475,531	12,338,369	33.71	366,015
	12,813,899.56	545,872	475,531	12,338,369		366,015
	24,482,786.39	8,043,557	7,007,069	17,475,718		680,996
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						25.7 2.78

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.38 WASTE HANDLING AND TREATMENT STRUCTURE PAINTING

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1991	38,331.32	38,331	38,331			
2015	27,627.10	20,720	21,350	6,277	2.50	2,511
2021	1,333,150.39	199,973	206,050	1,127,100	8.50	132,600
	1,399,108.81	259,024	265,731	1,133,378		135,111
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.4 9.66

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, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1997	26,564.05	26,564	26,564			
1999	12,732.18	12,732	12,732			
2000	10,588.12	10,588	10,588			
2002	28,101.61	28,102	28,102			
2015	41,376.99	31,033	35,767	5,610	2.50	2,244
	119,362.95	109,019	113,753	5,610		2,244
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.5 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, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEW CASTLE OFFICE						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. 0						
1986	1,193,234.40	979,884	877,358	315,877	7.95	39,733
1987	17,605.59	14,375	12,871	4,735	7.98	593
1988	64,279.96	52,337	46,861	17,419	7.87	2,213
1989	21,520.60	17,376	15,558	5,963	7.99	746
1990	47,919.69	38,470	34,445	13,475	7.98	1,689
1991	3,439.19	2,741	2,454	985	8.02	123
1992	3,258.04	2,574	2,305	953	8.11	118
1996	15,197.42	11,638	10,420	4,777	8.10	590
1998	1,013.00	762	682	331	8.07	41
2005	152,175.13	103,601	92,761	59,414	8.21	7,237
2006	239,811.48	160,242	143,476	96,336	8.19	11,763
2008	59,275.49	37,818	33,861	25,414	8.23	3,088
2009	4,369.19	2,713	2,429	1,940	8.24	235
2011	8,577.97	5,001	4,478	4,100	8.22	499
2012	18,670.27	10,468	9,373	9,298	8.23	1,130
2013	103,178.46	55,283	49,499	53,680	8.23	6,522
2014	68,172.08	34,591	30,972	37,200	8.25	4,509
2015	29,091.75	13,853	12,404	16,688	8.25	2,023
2016	107,280.37	47,354	42,399	64,881	8.23	7,883
2017	95,983.57	38,432	34,411	61,573	8.24	7,472
2018	19,655.38	6,952	6,225	13,431	8.22	1,634
2019	680.62	203	182	499	8.21	61
	2,274,389.65	1,636,668	1,465,422	808,968		99,902

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

1987	1,315,832.88	1,055,693	945,235	370,598	8.75	42,354
1988	2,021.01	1,611	1,442	579	8.79	66
1989	304,487.32	240,728	215,540	88,947	8.87	10,028
1992	15,076.98	11,680	10,458	4,619	8.87	521
1994	2,429.06	1,849	1,656	774	8.95	86
1995	69,619.62	52,458	46,969	22,650	9.00	2,517
1996	8,235.02	6,154	5,510	2,725	8.96	304
1997	109,992.96	81,340	72,829	37,164	8.98	4,139
2001	50,080.02	35,206	31,522	18,558	9.08	2,044

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.61 OFFICE BUILDINGS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WASHINGTON CUSTOMER SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. 0						
2002	4,780.74	3,313	2,966	1,814	9.09	200
2003	72,512.60	49,490	44,312	28,201	9.07	3,109
2010	19,835.46	11,455	10,256	9,579	9.15	1,047
2011	62,740.65	34,921	31,267	31,473	9.16	3,436
2013	82,727.62	42,125	37,717	45,010	9.16	4,914
2014	14,536.76	6,994	6,262	8,275	9.17	902
	2,134,908.70	1,635,017	1,463,944	670,965		75,667

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

1989	347,788.60	201,578	180,487	167,302	24.30	6,885
1990	5,101.58	2,902	2,598	2,503	24.64	102
1991	650.26	363	325	325	24.99	13
1996	1,799.05	896	802	997	26.69	37
2001	12,812.78	5,565	4,983	7,830	28.00	280
2002	5,478.58	2,302	2,061	3,417	28.28	121
2003	1,018.77	413	370	649	28.58	23
2006	28,442.30	10,279	9,203	19,239	29.16	660
2007	23,101.69	7,949	7,117	15,984	29.55	541
2008	47,924.90	15,777	14,126	33,799	29.55	1,144
2010	10,983.00	3,240	2,901	8,082	29.87	271
2011	43,527.16	12,066	10,804	32,724	29.99	1,091
2012	124,750.18	32,223	28,851	95,899	30.15	3,181
2013	174,227.60	41,710	37,346	136,882	30.18	4,536
2018	23,172,641.48	3,035,616	2,717,997	20,454,645	29.86	685,018
2019	1,661,686.84	175,640	157,263	1,504,424	29.61	50,808
	25,661,934.77	3,548,519	3,177,234	22,484,701		754,711

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

1963	5,427.25	4,908	4,394	1,033	6.29	164
1964	343.30	309	277	67	6.44	10

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.61 OFFICE BUILDINGS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER OFFICE BUILDINGS						
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
1965	5,163.53	4,632	4,147	1,016	6.60	154
1966	579.11	517	463	116	6.79	17
1967	28,057.89	24,758	22,168	5,890	7.40	796
1968	36,478.64	32,006	28,657	7,821	7.61	1,028
1969	860.88	751	672	188	7.85	24
1970	7,879.25	6,784	6,074	1,805	8.48	213
1971	6,626.89	5,665	5,072	1,555	8.74	178
1972	46,537.89	39,483	35,352	11,186	9.02	1,240
1973	1,270.38	1,063	952	319	9.67	33
1975	5,270.14	4,331	3,878	1,392	10.30	135
1976	37,533.39	30,368	27,191	10,343	10.97	943
1977	11,053.68	8,852	7,926	3,128	11.32	276
1979	24,152.33	18,805	16,837	7,315	12.37	591
1980	0.96	1	1			
1981	40,422.59	30,531	27,337	13,086	13.45	973
1982	322,429.99	238,985	213,980	108,450	14.14	7,670
1983	29,232.11	21,363	19,128	10,104	14.55	694
1984	823.18	589	527	296	15.26	19
1985	67,245.96	47,408	42,448	24,798	15.69	1,580
1986	326,660.83	225,331	201,754	124,906	16.41	7,612
1987	558,447.79	378,628	339,012	219,436	16.86	13,015
1988	578,234.56	383,023	342,947	235,288	17.58	13,384
1989	427,320.84	276,306	247,396	179,925	18.31	9,827
1990	136,918.30	86,779	77,699	59,219	18.78	3,153
1991	32,388.10	19,996	17,904	14,484	19.52	742
1992	143,024.98	85,929	76,938	66,087	20.26	3,262
1993	12,497.22	7,336	6,568	5,929	20.75	286
1994	316,320.04	180,302	161,437	154,883	21.50	7,204
1995	57,459.32	31,764	28,441	29,019	22.25	1,304
1996	46,317.94	24,919	22,312	24,006	22.76	1,055
1997	34,497.40	17,946	16,068	18,429	23.52	784
1998	15,682.75	7,876	7,052	8,631	24.28	355
1999	60,049.89	29,070	26,028	34,022	25.04	1,359
2000	743,771.04	348,085	311,665	432,106	25.58	16,892
2001	48,684.08	21,879	19,590	29,094	26.34	1,105
2002	6,056.95	2,608	2,335	3,722	27.12	137
2003	84,050.86	34,579	30,961	53,090	27.90	1,903
2004	37,398.74	14,668	13,133	24,265	28.67	846
2005	343,763.19	128,155	114,746	229,017	29.45	7,776
2006	225,278.51	79,546	71,223	154,055	30.23	5,096

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.61 OFFICE BUILDINGS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER OFFICE BUILDINGS						
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
2007	94,596.96	31,520	28,222	66,375	31.01	2,140
2008	245,731.35	76,963	68,910	176,821	31.80	5,560
2009	101,468.64	29,862	26,738	74,731	32.37	2,309
2010	60,884.62	16,670	14,926	45,959	33.16	1,386
2011	121,104.72	30,639	27,433	93,672	33.95	2,759
2012	183,314.69	42,529	38,079	145,236	34.75	4,179
2013	88,101.44	18,581	16,637	71,465	35.55	2,010
2014	401,700.09	76,162	68,193	333,507	36.34	9,177
2015	12,593.93	2,116	1,895	10,699	37.14	288
2016	1,286,699.26	188,115	168,432	1,118,267	37.95	29,467
2017	538,795.77	66,972	59,965	478,831	38.75	12,357
2018	2,125,579.75	217,234	194,505	1,931,075	39.55	48,826
2019	2,041,854.49	162,940	145,891	1,895,963	40.36	46,976
2020	636,768.14	36,614	32,783	603,985	40.98	14,739
2021	563,747.03	19,618	17,565	546,182	41.60	13,129
2022	2,440,805.88	28,802	25,788	2,415,017	41.87	57,679
9999	60,000.00-	14,955-	13,390-	46,610-		1,388-
	15,795,959.43	3,937,216	3,525,262	12,270,697		365,428
	45,867,192.55	10,757,420	9,631,862	36,235,331		1,295,708
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						28.0 2.82

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, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UNIONTOWN OPERATIONS CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2066						
NET SALVAGE PERCENT.. 0						
2021	3,787,629.81	171,958	228,017	3,559,613	31.50	113,004
	3,787,629.81	171,958	228,017	3,559,613		113,004
NORRISTOWN OPERATIONS CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. 0						
1987	747,847.92	602,616	747,848			
1988	14,460.80	11,574	14,461			
1990	21,055.84	16,630	21,056			
1991	515.82	405	516			
2000	8,240.40	5,896	8,240			
2001	106,652.86	75,212	106,653			
2011	2,125.81	1,186	1,866	260	9.12	29
2014	364,619.49	175,090	275,487	89,133	9.20	9,688
2015	19,376.64	8,704	13,695	5,682	9.20	618
2018	224.06	73	115	109	9.25	12
	1,285,119.64	897,386	1,189,936	95,184		10,347
BETHEL PARK						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2058						
NET SALVAGE PERCENT.. 0						
1958	1,356.00	1,111	1,356			
1965	653,341.28	507,124	653,341			
1967	45,486.00	34,838	45,486			
1969	4,300.00	3,244	4,300			
1970	2,902.00	2,179	2,898	4	17.43	
1972	1,319.97	973	1,294	26	17.99	1
1973	9,153.18	6,660	8,859	295	18.53	16
1975	40.52	29	39	2	18.73	
1977	1,690.34	1,184	1,575	115	19.44	6
1979	3,808.27	2,617	3,481	327	19.79	17
1981	0.16		0			
1985	8,909.55	5,680	7,555	1,354	21.32	64

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, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BETHEL PARK						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2058						
NET SALVAGE PERCENT.. 0						
1986	56,270.95	35,529	47,258	9,013	21.31	423
1987	51,879.47	32,228	42,867	9,012	21.65	416
1988	1,675.90	1,029	1,369	307	21.68	14
1989	365,534.82	220,417	293,183	72,351	22.06	3,280
1991	4,610.90	2,687	3,574	1,037	22.55	46
1992	10,300.00	5,906	7,856	2,444	22.69	108
1993	2,884.28	1,625	2,161	723	22.86	32
1995	1,257.55	681	906	352	23.26	15
1996	53,669.41	28,445	37,836	15,834	23.50	674
1997	47,281.24	24,473	32,552	14,729	23.76	620
1998	41,194.00	20,894	27,792	13,402	23.81	563
2000	47,532.86	22,887	30,443	17,090	24.23	705
2002	3,229.97	1,463	1,946	1,284	24.75	52
2006	123,630.77	48,550	64,578	59,053	25.52	2,314
2007	61,197.63	23,047	30,656	30,542	25.65	1,191
2008	530,439.54	190,003	252,729	277,711	25.98	10,689
2009	415,793.46	141,453	188,151	227,643	26.18	8,695
2010	105,796.74	34,119	45,383	60,414	26.26	2,301
2011	61,653.29	18,644	24,799	36,854	26.52	1,390
2012	393,497.73	111,124	147,809	245,688	26.68	9,209
2013	32,181.42	8,406	11,181	21,000	26.87	782
2014	27,215.99	6,499	8,645	18,571	27.09	686
2018	20,032,537.04	2,794,539	3,717,101	16,315,436	27.76	587,732
2019	6,912,393.38	769,349	1,023,334	5,889,059	27.95	210,700
2021	5,255,848.12	265,946	353,743	4,902,105	28.17	174,019
	35,371,813.73	5,375,582	7,128,035	28,243,779		1,016,760

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

1997	6,386.52	3,241	4,298	2,089	24.75	84
2012	1,538,069.70	416,663	552,496	985,574	28.26	34,875

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, 2022

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	3,828,191	5,076,190	11,670,053	28.68	406,906
2015	12,394.22	2,556	3,389	9,005	28.87	312
2019	22,838.07	2,414	3,201	19,637	29.61	663
	18,325,931.73	4,253,065	5,639,574	12,686,358		442,840

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

1956	2,252.28	2,172	2,252			
1957	811.31	781	811			
1958	537.36	516	537			
1959	386.47	368	386			
1960	1,234.98	1,173	1,235			
1961	1,500.02	1,421	1,500			
1962	563.42	532	563			
1963	1,711.81	1,609	1,712			
1964	2,347.04	2,197	2,347			
1965	437.17	405	437			
1966	1,259.56	1,160	1,260			
1967	336.04	308	336			
1968	2,020.34	1,839	2,020			
1969	2,162.49	1,967	2,162			
1970	6,229.58	5,625	6,230			
1971	3,559.30	3,189	3,559			
1972	6,135.12	5,453	6,135			
1973	3,523.30	3,104	3,523			
1974	1,643.01	1,434	1,643			
1976	22,114.24	18,921	22,114			
1977	1,215.95	1,029	1,216			
1978	210.60	176	211			
1980	2,623.94	2,141	2,624			
1981	1,429.98	1,151	1,430			
1982	5,908.00	4,690	5,908			
1983	6,481.87	5,069	6,482			
1984	50,635.16	38,989	50,635			
1985	137,025.48	103,797	137,025			
1986	54,224.43	40,376	53,733	491	12.52	39

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, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
1987	8,696.21	6,360	8,464	232	13.04	18
1988	683,985.32	488,502	650,107	33,878	13.81	2,453
1989	67,337.57	47,150	62,748	4,590	14.34	320
1990	958,734.12	657,500	875,012	83,722	14.89	5,623
1991	687,804.15	461,517	614,195	73,609	15.45	4,764
1992	319,255.29	208,378	277,313	41,942	16.23	2,584
1993	10,700.03	6,818	9,074	1,627	16.80	97
1994	67,018.33	41,638	55,413	11,606	17.37	668
1995	6,811.77	4,102	5,459	1,353	18.16	75
1996	88,520.61	51,838	68,987	19,534	18.75	1,042
1997	119,415.99	67,601	89,965	29,451	19.55	1,506
1998	32,985.17	18,102	24,090	8,895	20.14	442
1999	136,518.38	72,505	96,491	40,027	20.75	1,929
2000	72,967.69	37,272	49,602	23,365	21.55	1,084
2001	268,757.27	132,336	176,115	92,642	22.17	4,179
2002	9,378.02	4,422	5,885	3,493	22.98	152
2004	1,400.99	604	804	597	24.42	24
2005	49,219.62	20,239	26,934	22,285	25.06	889
2006	45,985.79	17,907	23,831	22,155	25.87	856
2007	60,258.23	22,139	29,463	30,795	26.69	1,154
2008	88,897.83	30,812	41,005	47,893	27.34	1,752
2009	24,048.72	7,792	10,370	13,679	28.17	486
2010	3,282.67	989	1,316	1,966	29.00	68
2011	210,833.36	58,907	78,394	132,439	29.65	4,467
2012	212,841.16	54,530	72,569	140,272	30.48	4,602
2013	45,662.58	10,630	14,147	31,516	31.31	1,007
2014	90,956.39	19,019	25,311	65,646	32.15	2,042
2015	638,260.10	118,716	157,989	480,271	32.82	14,633
2016	77,733.03	12,577	16,738	60,995	33.66	1,812
2017	32,824.01	4,513	6,006	26,818	34.50	777
2018	28,081.30	3,184	4,237	23,844	35.18	678
2019	147,791.75	13,094	17,426	130,366	36.02	3,619
2020	439,665.81	28,051	37,331	402,335	36.71	10,960

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, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
2021	1,851,355.71	71,462	95,103	1,756,253	37.41	46,946
2022	1,523,970.84	19,964	26,568	1,497,402	37.67	39,751
9999	576.00-	188-	249-	327-		10-
	9,431,900.06	3,072,574	4,074,241	5,357,659		163,488
	68,202,394.97	13,770,565	18,259,803	49,942,593		1,746,439
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						28.6 2.56

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, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S0.5						
NET SALVAGE PERCENT.. 0						
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	1,953	1,966			
1958	1,456.00	1,418	1,456			
1959	140.00	135	140			
1960	1,334.56	1,285	1,335			
1962	187.00	178	187			
1963	1,065.20	1,008	1,065			
1964	435.84	410	436			
1967	434.20	400	434			
1969	80.59	73	81			
1970	260.57	235	261			
1971	482.00	432	482			
1972	581.70	517	582			
1973	25.00	22	25			
1975	2,998.44	2,606	2,998			
1981	144.00	118	144			
1983	1,047.68	840	1,048			
1986	2,001.93	1,549	2,002			
1987	6,790.60	5,183	6,791			
1988	3,235.00	2,433	3,235			
1989	967.24	716	967			
1991	2,526.22	1,814	2,526			
1992	1,500.00	1,061	1,500			
1996	34,947.22	22,876	34,947			
1997	9,735.79	6,231	9,736			
1998	5,062.56	3,163	5,063			
2003	66,511.44	36,056	66,511			
2004	206,480.10	108,113	206,480			
2005	180,222.72	90,832	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, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S0.5						
NET SALVAGE PERCENT.. 0						
2006	64,364.98	31,114	64,365			
2007	272,727.09	126,382	272,727			
2008	330,080.07	145,499	330,080			
2009	26,671.02	11,162	26,671			
2010	149,299.60	58,973	149,300			
2011	1,720.18	637	1,720			
2012	59,772.20	20,586	59,772			
2013	55,114.49	17,537	55,114			
2014	11,822.89	3,437	11,823			
2015	596,859.07	156,258	596,859			
2016	487,214.74	112,741	486,096	1,119	21.59	52
2017	371,165.00	74,307	320,383	50,782	21.97	2,311
2018	771,524.70	129,153	556,857	214,668	22.38	9,592
2019	38.81	5	22	17	22.82	1
2020	9,366.40	910	3,923	5,443	23.21	235
2021	20,578.03	1,231	5,308	15,270	23.56	648
	3,773,173.42	1,193,823	3,485,875	287,298		12,839
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.4 0.34						

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, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DAM NO. 3 (CITIZENS)						
INTERIM SURVIVOR CURVE.. IOWA 125-R2						
PROBABLE RETIREMENT YEAR.. 6-2042						
NET SALVAGE PERCENT.. 0						
1920	42,226.36	35,926	30,210	12,016	17.98	668
1937	48.00	40	34	14	17.59	1
1949	331.00	265	223	108	18.24	6
1961	2,483.15	1,909	1,605	878	18.50	47
1973	1,843.00	1,332	1,120	723	18.99	38
1974	259.00	187	157	102	18.62	5
1978	82,513.54	58,015	48,785	33,729	18.79	1,795
1992	1,385,786.88	853,783	717,949	667,838	19.00	35,149
	1,515,490.93	951,457	800,083	715,408		37,709

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

1957	3,545.00	2,113	1,777	1,768	44.40	40
1958	937,679.88	550,418	462,848	474,832	45.38	10,463
1962	1,170.00	665	559	611	45.88	13
1964	15,475.00	8,691	7,308	8,167	45.67	179
1965	5,506.28	3,071	2,582	2,924	45.59	64
1967	0.83			1	46.54	
1985	2,905.50	1,264	1,063	1,843	48.71	38
1990	18,419.48	7,364	6,192	12,227	48.80	251
1995	1,423,197.85	508,793	427,845	995,352	49.42	20,141
2021	88,667.29	2,687	2,260	86,408	48.00	1,800
	2,496,567.11	1,085,066	912,435	1,584,132		32,989

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

1918	97,835.35	71,567	60,181	37,654	38.36	982
1925	408.75	291	245	164	39.48	4
1930	2,267.00	1,552	1,305	962	42.64	23
1934	1,013.55	682	573	440	43.08	10
1956	775.09	443	373	403	49.78	8

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ONEIDA DAM AND RESERVOIR						
INTERIM SURVIVOR CURVE.. IOWA 125-R2						
PROBABLE RETIREMENT YEAR.. 6-2089						
NET SALVAGE PERCENT.. 0						
1978	134.64	61	51	83	54.51	2
1982	245.51	104	87	158	54.74	3
1985	16,193.21	6,558	5,515	10,679	55.09	194
1989	294,046.08	110,326	92,773	201,273	55.79	3,608
2013	8,655,614.25	1,225,635	1,030,640	7,624,974	57.61	132,355
	9,068,533.43	1,417,219	1,191,744	7,876,789		137,189

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

1904	361.68	283	238	124	33.02	4
1925	882.00	628	528	354	39.48	9
1928	103.00	72	61	42	40.64	1
1930	285.00	198	166	119	40.83	3
1933	93.00	63	53	40	42.08	1
1936	86.00	58	49	37	41.71	1
1956	941.01	551	463	478	47.14	10
1958	951.00	546	459	492	47.87	10
1983	14,744.19	6,406	5,387	9,357	51.41	182
1984	76,177.36	32,558	27,378	48,799	51.59	946
1987	14,359.75	5,811	4,886	9,473	52.22	181
1989	210,306.30	82,440	69,324	140,982	51.97	2,713
1994	5,117.89	1,794	1,509	3,609	52.80	68
2011	7,667,320.88	1,357,883	1,141,848	6,525,473	53.44	122,108
	7,991,729.06	1,489,291	1,252,349	6,739,380		126,237

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

1893	59,431.80	48,484	40,770	18,661	29.24	638
1942	171.57	109	92	80	46.08	2
1943	2,456.07	1,562	1,313	1,143	45.50	25
1983	12,768.00	5,346	4,495	8,273	54.84	151

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GRIFFIN						
INTERIM SURVIVOR CURVE.. IOWA 125-R2						
PROBABLE RETIREMENT YEAR.. 6-2089						
NET SALVAGE PERCENT.. 0						
1984	21,564.86	8,885	7,471	14,093	54.95	256
1985	4,179.31	1,693	1,424	2,756	55.09	50
1989	1,031,668.95	387,082	325,498	706,171	55.79	12,658
1990	13,974.55	5,131	4,315	9,660	56.00	172
1995	2,925.08	957	805	2,120	56.54	37
2001	15,236.40	4,160	3,498	11,738	57.24	205
	1,164,376.59	463,409	389,682	774,695		14,194

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

1901	281,262.27	222,141	186,799	94,463	32.34	2,921
1916	2,609.36	1,945	1,636	974	36.36	27
1935	239.93	160	135	105	44.08	2
1968	1,279.11	655	551	728	51.88	14
1970	3,211.00	1,602	1,347	1,864	52.76	35
1976	2,210.73	1,028	864	1,346	53.50	25
1977	57.10	26	22	35	54.50	1
1978	36,565.70	16,433	13,819	22,747	54.51	417
1982	276.75	118	99	178	54.74	3
1983	15,120.00	6,331	5,324	9,796	54.84	179
1984	35,225.92	14,513	12,204	23,022	54.95	419
1985	30,307.31	12,274	10,321	19,986	55.09	363
1986	30,933.62	12,305	10,347	20,586	55.25	373
1987	17,143.97	6,695	5,630	11,514	55.41	208
1989	1,665,697.07	624,970	525,539	1,140,158	55.79	20,437
1990	99,790.35	36,643	30,813	68,977	56.00	1,232
1991	7,810.44	2,805	2,359	5,452	56.22	97
1993	173,539.95	59,385	49,937	123,603	56.71	2,180
1994	518.27	174	146	372	56.25	7
1995	0.88			1	56.54	
2001	5,375.23	1,467	1,234	4,142	57.24	72
2018	9,168,862.63	672,995	565,924	8,602,939	56.85	151,327
2019	278,446.50	16,261	13,674	264,773	56.38	4,696
	11,856,484.09	1,710,926	1,438,723	10,417,761		185,035

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WILLIAMS BRIDGE						
INTERIM SURVIVOR CURVE.. IOWA 125-R2						
PROBABLE RETIREMENT YEAR.. 6-2085						
NET SALVAGE PERCENT.. 0						
1892	99,114.45	81,492	68,527	30,588	28.22	1,084
1902	20,137.13	16,015	13,467	6,670	31.02	215
1915	1,350.92	1,017	855	496	35.36	14
1916	3,362.29	2,507	2,108	1,254	36.36	34
1930	111.28	77	65	47	40.83	1
1942	202.61	130	109	93	44.50	2
1962	40,618.95	22,365	18,807	21,812	49.38	442
1974	16,787.48	8,142	6,847	9,941	51.50	193
1975	78.02	37	31	47	51.50	1
1985	1,916,629.50	790,610	664,827	1,251,803	53.41	23,438
1986	64,940.48	26,548	22,324	42,616	52.79	807
1988	23,272.56	9,153	7,697	15,576	53.22	293
1989	83,219.77	32,056	26,956	56,264	53.46	1,052
1990	5.17	2	2	3	53.71	
1993	1,867.84	661	556	1,312	53.83	24
2001	10,426.96	2,936	2,469	7,958	54.84	145
	2,282,125.41	993,748	835,646	1,446,479		27,745

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	180,781	147,241	89,075	34.56	2,577
1916	3,174.05	2,332	1,899	1,275	38.43	33

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CHRISTOPHER CHENERY (PIKES CREEK)						
INTERIM SURVIVOR CURVE.. IOWA 125-R2						
PROBABLE RETIREMENT YEAR.. 6-2091						
NET SALVAGE PERCENT.. 0						
1929	74,456.00	51,516	41,958	32,498	41.64	780
1930	93,721.44	64,152	52,250	41,472	42.64	973
1933	4,694.45	3,151	2,566	2,128	43.84	49
1935	258.54	172	140	118	44.08	3
1964	36,327.26	19,126	15,578	20,750	52.61	394
1983	2,366.25	972	792	1,575	56.65	28
1984	40,978.64	16,564	13,491	27,488	56.74	484
1986	40,605.19	15,860	12,917	27,688	56.95	486
1987	158.58	61	50	109	57.09	2
1988	5,675.53	2,134	1,738	3,937	57.25	69
1989	619.11	228	186	433	57.41	8
1991	1,085,419.97	382,936	311,890	773,530	57.79	13,385
1993	284,909.12	96,641	78,711	206,198	57.46	3,589
2001	8,126.08	2,184	1,779	6,347	58.50	108
	1,917,805.58	838,810	683,185	1,234,621		22,968

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

1904	5,092.51	4,104	3,343	1,750	28.56	61
1933	61.83	45	37	25	32.45	1
1951	79,182.32	53,218	43,344	35,838	34.88	1,027
1953	26,444.91	17,459	14,220	12,225	35.77	342
1954	114.24	75	61	53	35.67	1
1964	1,215,428.80	746,516	608,014	607,415	36.74	16,533
1965	1,783.96	1,087	885	899	36.84	24
1966	264.25	160	130	134	36.95	4
1967	3,530.07	2,116	1,723	1,807	37.09	49
1981	7,623.81	3,986	3,246	4,377	37.87	116
1982	45.13	23	19	26	37.62	1
1987	10,559.42	5,098	4,152	6,407	38.03	168
1989	1,797.68	837	682	1,116	38.45	29

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CRYSTAL LAKE						
INTERIM SURVIVOR CURVE.. IOWA 125-R2						
PROBABLE RETIREMENT YEAR.. 6-2064						
NET SALVAGE PERCENT.. 0						
1990	0.04		0			
1993	184.09	80	65	119	38.53	3
1994	392.40	167	136	256	38.62	7
	1,352,505.46	834,971	680,058	672,447		18,366
GARDNER'S CREEK INTAKE						
INTERIM SURVIVOR CURVE.. IOWA 125-R2						
PROBABLE RETIREMENT YEAR.. 6-2085						
NET SALVAGE PERCENT.. 0						
1900	52,917.29	42,133	34,316	18,601	31.35	593
1929	10,139.00	7,109	5,790	4,349	39.84	109
1985	1,998,924.41	824,556	671,576	1,327,349	53.41	24,852
1986	9,145.11	3,739	3,045	6,100	52.79	116
2001	6,281.95	1,769	1,441	4,841	54.84	88
	2,077,407.76	879,306	716,168	1,361,240		25,758
NESBITT						
INTERIM SURVIVOR CURVE.. IOWA 125-R2						
PROBABLE RETIREMENT YEAR.. 6-2092						
NET SALVAGE PERCENT.. 0						
1900	185,903.19	148,016	120,554	65,349	31.35	2,084
1932	37,406.03	25,391	20,680	16,726	42.83	391
1934	97.08	64	52	45	44.83	1
1946	172,052.80	105,296	85,760	86,292	48.50	1,779
1980	413.30	177	144	269	56.51	5
1981	18,286.47	7,741	6,305	11,982	56.54	212
1984	111,517.46	45,075	36,712	74,805	56.74	1,318
2001	8,137.93	2,170	1,767	6,371	59.15	108
2012	26,922,112.06	4,043,701	3,293,471	23,628,642	59.43	397,588
2018	379,381.18	26,974	21,969	357,412	58.79	6,079
2019	4,641.05	263	214	4,427	58.23	76
	27,839,948.55	4,404,868	3,587,630	24,252,319		409,641

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WATRES						
INTERIM SURVIVOR CURVE.. IOWA 125-R2						
PROBABLE RETIREMENT YEAR.. 6-2088						
NET SALVAGE PERCENT.. 0						
1923	436,199.97	312,494	254,517	181,683	39.39	4,612
1941	3,067.89	1,975	1,609	1,459	45.09	32
1943	445.19	283	230	215	45.50	5
1947	12,218.40	7,564	6,161	6,058	46.45	130
1963	203.31	110	90	114	50.40	2
1976	3,892.59	1,810	1,474	2,418	53.50	45
1992	1,033.37	366	298	735	55.71	13
2000	36,085.19	10,313	8,400	27,686	56.24	492
2008	10,206,443.00	2,071,908	1,687,506	8,518,937	56.93	149,639
2013	10,331.83	1,482	1,207	9,125	56.73	161
	10,709,920.74	2,408,305	1,961,491	8,748,430		155,131

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

1915	181,300.00	140,326	114,291	67,009	31.39	2,135
1985	470,440.45	231,080	188,208	282,233	38.84	7,267
1993	46,068.00	19,708	16,052	30,016	39.46	761
1996	722,840.00	291,160	237,141	485,699	39.29	12,362
2000	383,237.34	138,809	113,056	270,182	39.61	6,821
2008	13,218.88	3,545	2,887	10,332	39.56	261
2013	376,416.70	72,950	59,416	317,001	39.52	8,021
2014	1.01			1	39.58	
2020	70,987.12	4,295	3,498	67,489	38.82	1,739
	2,264,509.50	901,873	734,548	1,529,962		39,367

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

2017	19,328,737.64	1,360,743	1,108,283	18,220,455	72.62	250,901
	19,328,737.64	1,360,743	1,108,283	18,220,455		250,901

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ELMHURST DAM						
INTERIM SURVIVOR CURVE.. IOWA 125-R2						
PROBABLE RETIREMENT YEAR.. 6-2117						
NET SALVAGE PERCENT.. 0						
2017	23,538,596.83	1,657,117	1,349,671	22,188,926	72.62	305,548
	23,538,596.83	1,657,117	1,349,671	22,188,926		305,548

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	7,237	7,237			
1896	4,817.00	4,814	3,742	1,075	0.08	1,075
1897	231,580.89	229,589	178,445	53,136	1.09	48,749
1899	4,300.50	4,300	4,301			
1900	0.01		0			
1902	19,788.54	19,553	15,190	4,598	1.45	3,171
1903	1,483.70	1,472	1,144	340	0.99	340
1904	6,208.51	6,107	4,744	1,464	1.98	739
1905	1,513.19	1,494	1,161	353	1.55	228
1906	2,848.52	2,788	2,166	683	2.55	268
1907	144,839.78	142,204	110,476	34,363	2.14	16,057
1908	10,658.94	10,373	8,059	2,600	3.15	825
1909	682.66	666	517	165	2.78	59
1911	3,773.26	3,660	2,843	930	3.45	270
1912	31,195.56	29,991	23,300	7,896	4.44	1,778
1914	12,863.21	12,421	9,650	3,213	3.87	830
1915	50,177.33	48,010	37,298	12,879	4.85	2,655
1916	14,900.42	14,282	11,095	3,805	4.61	825
1919	72,456.55	68,993	53,600	18,857	5.20	3,626
1920	740.31	698	542	198	6.20	32
1921	7,313.54	6,904	5,364	1,950	6.02	324
1922	804.62	760	590	214	5.88	36
1924	45,444.52	42,527	33,039	12,406	6.76	1,835

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OTHER COLLECTING AND IMPOUNDING RESERVOIRS						
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
1925	923.00	864	671	252	6.67	38
1927	5,568.36	5,159	4,008	1,560	7.59	206
1928	37,821.79	35,027	27,212	10,610	7.54	1,407
1930	1,030.30	944	733	297	8.51	35
1931	4,532.14	4,147	3,222	1,310	8.50	154
1935	94.29	85	66	28	9.59	3
1936	60.81	55	43	18	9.65	2
1937	179.62	160	124	55	10.65	5
1938	1,869.64	1,659	1,289	581	10.74	54
1939	499.89	442	343	157	10.84	14
1940	48.00	42	33	15	10.95	1
1941	417.00	364	283	134	11.96	11
1942	1,528.31	1,329	1,032	496	12.09	41
1943	189.24	164	127	62	12.24	5
1944	0.05		0			
1945	185,387.19	158,043	122,782	62,606	13.41	4,669
1946	18,237.81	15,488	12,032	6,205	13.59	457
1947	42,259.80	35,735	27,762	14,498	13.79	1,051
1948	105,879.92	89,130	69,244	36,636	14.00	2,617
1951	2,586.50	2,127	1,652	934	15.46	60
1953	244.63	197	153	92	16.71	6
1954	556.00	446	346	210	16.97	12
1956	29.00	23	18	11	18.25	1
1957	50,615.23	39,450	30,648	19,967	18.54	1,077
1958	14,936.39	11,561	8,982	5,955	18.83	316
1959	347,652.27	264,911	205,806	141,846	19.83	7,153
1960	322,173.80	243,628	189,271	132,902	20.15	6,596
1961	925.38	694	539	386	20.47	19
1962	7,307.15	5,393	4,190	3,117	21.47	145
1963	2,783.94	2,037	1,583	1,201	21.80	55
1964	109,470.10	79,410	61,693	47,778	22.15	2,157
1965	9,425.31	6,720	5,221	4,205	23.15	182
1966	0.72	1	1			
1967	44,616.61	31,200	24,239	20,378	23.87	854
1968	12,087.29	8,300	6,448	5,639	24.87	227
1971	440.77	291	226	215	26.62	8
1972	134.20	87	68	67	27.02	2
1973	1,903.66	1,216	945	959	28.02	34
1974	85.00	54	42	43	28.42	2
1975	24,477.44	15,230	11,832	12,645	28.84	438

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, 2022

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	2,583	2,007	2,233	29.83	75
1977	50.00	30	23	27	30.26	1
1978	2,561.00	1,504	1,168	1,393	31.26	45
1979	3,329.73	1,927	1,497	1,833	31.68	58
1980	7,781.00	4,431	3,442	4,339	32.13	135
1981	59,662.39	33,178	25,776	33,887	33.13	1,023
1982	9,268.57	5,068	3,937	5,331	33.57	159
1983	32,323.28	17,235	13,390	18,934	34.58	548
1984	12,551.13	6,572	5,106	7,445	35.03	213
1985	12,570.43	6,411	4,981	7,590	36.03	211
1986	79,804.85	39,902	30,999	48,806	36.50	1,337
1987	293,417.83	142,718	110,876	182,542	37.49	4,869
1988	6,093.28	2,901	2,254	3,840	37.96	101
1989	12,607.93	5,829	4,528	8,079	38.96	207
1990	7,641.23	3,452	2,682	4,959	39.44	126
1991	73,420.51	32,378	25,154	48,266	39.93	1,209
1992	549,943.90	234,826	182,433	367,511	40.93	8,979
1993	12,022.99	5,002	3,886	8,137	41.42	196
1994	647.79	260	202	446	42.43	11
1995	436,231.22	170,348	132,341	303,890	42.92	7,080
1996	26,395.17	9,933	7,717	18,678	43.92	425
1997	621,953.13	226,764	176,170	445,783	44.43	10,033
1998	9,060.00	3,175	2,467	6,593	45.43	145
2000	37,724.43	12,223	9,496	28,229	46.94	601
2001	111,242.44	34,441	26,757	84,486	47.94	1,762
2002	125,676.02	37,351	29,018	96,659	48.47	1,994
2003	6,180.00	1,748	1,358	4,822	49.46	97
2006	13,786.00	3,344	2,598	11,188	51.52	217
2007	23,343.75	5,318	4,131	19,212	52.53	366
2014	1,226,437.95	156,371	121,483	1,104,955	58.17	18,995
2016	7,768.42	763	593	7,176	59.72	120
2017	107,398.37	8,979	6,976	100,423	60.29	1,666
2019	385,956.96	20,687	16,071	369,886	61.86	5,979

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, 2022

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						
2020	634,072.79	24,412	18,965	615,107	62.44	9,851
2022	900,000.00	7,110	5,524	894,476	62.79	14,246
9999	3,575.00-	1,510-	1,230-	2,345-		87-
	8,475,529.05	3,579,654	2,915,519	5,560,010		206,829
	136,682,456.18	27,778,951	23,359,403	113,323,054		1,995,607
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						56.8 1.46

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, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORRISTOWN INTAKE						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2077						
NET SALVAGE PERCENT.. 0						
1966	6,696.14	5,259	3,986	2,710	15.44	176
1997	4,076,795.17	1,995,999	1,512,904	2,563,891	26.58	96,459
1998	86,320.84	41,028	31,098	55,223	27.05	2,042
2004	37,517.86	14,437	10,943	26,575	29.58	898
2005	48,578.25	17,935	13,594	34,984	29.90	1,170
	4,255,908.26	2,074,658	1,572,525	2,683,383		100,745
MILL ROAD INTAKE						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2077						
NET SALVAGE PERCENT.. 0						
1997	5,185,337.03	2,538,741	1,924,285	3,261,052	26.58	122,688
1998	67,078.68	31,882	24,166	42,913	27.05	1,586
2004	51,910.47	19,975	15,140	36,770	29.58	1,243
	5,304,326.18	2,590,598	1,963,591	3,340,735		125,517
SWATARA CREEK INTAKE						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2072						
NET SALVAGE PERCENT.. 0						
1992	743,957.01	415,277	314,767	429,190	24.14	17,779
2007	52,227.42	17,726	13,436	38,792	30.16	1,286
2008	24,096.05	7,757	5,880	18,216	30.55	596
2018	210,583.17	23,796	18,037	192,547	35.34	5,448
	1,030,863.65	464,556	352,119	678,745		25,109
ALLEGHENY RIVER PUMP STATION						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2070						
NET SALVAGE PERCENT.. 0						
1962	4,167.41	3,379	2,561	1,606	14.13	114
1970	1,783.13	1,357	1,029	755	16.47	46

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, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ALLEGHENY RIVER PUMP STATION						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2070						
NET SALVAGE PERCENT.. 0						
1990	18,120.03	10,542	7,991	10,130	23.36	434
1995	1,697,864.04	887,134	672,420	1,025,444	25.13	40,806
1996	16,079.46	8,181	6,201	9,879	25.58	386
	1,738,014.07	910,593	690,201	1,047,813		41,786
ELLWOOD TREATMENT PLANT INTAKE						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2098						
NET SALVAGE PERCENT.. 0						
2005	48,578.25	17,595	13,336	35,242	30.81	1,144
2018	1,699,952.54	175,945	133,361	1,566,592	38.98	40,190
	1,748,530.79	193,540	146,697	1,601,834		41,334
OTHER INTAKES						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
1899	1,234.35	1,234	1,234			
1900	9,379.83	9,380	9,380			
1901	150.20	150	150			
1903	1,254.31	1,254	1,254			
1905	720.15	720	720			
1906	92.84	93	93			
1907	40.96	41	41			
1908	4,254.26	4,254	4,254			
1909	529.26	529	529			
1914	81.49	81	81			
1915	1,882.60	1,883	1,883			
1916	349.19	349	349			
1920	331.97	332	332			
1924	171.43	171	171			
1934	261.64	250	189	73	4.09	18
1937	1,573.03	1,493	1,128	445	4.59	97
1938	213.86	202	153	61	4.79	13
1948	4,026.66	3,630	2,743	1,284	8.15	158
1954	499.98	435	329	171	10.24	17

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, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER INTAKES						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
1955	1,190.04	1,028	777	413	10.62	39
1959	0.02		0			
1961	190,616.54	159,432	120,472	70,145	12.03	5,831
1962	2,386.24	1,978	1,495	892	12.50	71
1963	0.34		0			
1964	12,803.39	10,412	7,868	4,936	13.44	367
1966	20,800.35	16,688	12,610	8,190	13.92	588
1967	126,570.52	100,446	75,900	50,670	14.43	3,511
1968	8,031.20	6,346	4,795	3,236	14.47	224
1969	334,529.00	261,301	197,447	137,082	14.99	9,145
1970	237.57	185	140	98	15.07	7
1972	2,482.20	1,893	1,430	1,052	15.72	67
1973	188,017.58	141,464	106,895	81,123	16.29	4,980
1974	683.42	510	385	298	16.44	18
1976	4,862.20	3,549	2,682	2,180	17.20	127
1979	4,521.85	3,187	2,408	2,114	18.23	116
1980	216.60	151	114	102	18.48	6
1982	0.25		0			
1983	582.08	391	295	287	19.32	15
1984	9,174.97	6,076	4,591	4,584	19.64	233
1985	699.12	454	343	356	20.30	18
1986	5,089.27	3,251	2,457	2,633	20.64	128
1987	368.62	233	176	193	20.68	9
1988	325.52	202	153	173	21.06	8
1989	29,407.16	17,930	13,548	15,859	21.45	739
1991	311,235.69	182,353	137,792	173,444	22.26	7,792
1992	13,214.45	7,577	5,725	7,489	22.69	330
1994	7,110.65	3,911	2,955	4,155	23.32	178
1996	985,962.34	517,334	390,914	595,049	24.01	24,783
1997	104,605.40	53,349	40,312	64,293	24.50	2,624
1998	4,136.40	2,057	1,554	2,582	24.76	104
1999	424,623.10	204,583	154,589	270,034	25.28	10,682
2000	3,214.53	1,504	1,136	2,078	25.58	81
2001	11,466.47	5,201	3,930	7,536	25.90	291
2002	110,763.24	48,359	36,542	74,222	26.45	2,806
2006	199,529.55	74,065	55,966	143,564	27.95	5,136
2007	431,879.86	152,626	115,329	316,551	28.36	11,162
2008	71,592.12	23,983	18,122	53,470	28.79	1,857
2011	35,413.17	9,817	7,418	27,995	29.99	933
2013	63,691.65	15,006	11,339	52,353	30.82	1,699

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, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER INTAKES						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
2014	6,716.42	1,439	1,087	5,629	31.18	181
2017	303,797.68	44,111	33,332	270,466	32.38	8,353
2019	145,161.04	13,877	10,486	134,675	33.13	4,065
2020	65,287.86	4,538	3,429	61,859	33.47	1,848
2021	110,172.51	4,671	3,530	106,643	33.84	3,151
2022	540,000.00	7,776	5,876	534,124	34.10	15,663
9999	41,551.00-	18,087-	13,709-	27,842-		1,100-
	4,878,667.19	2,123,638	1,609,650	3,269,017		129,169
	18,956,310.14	8,357,583	6,334,783	12,621,527		463,660
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.2 2.45

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, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0						
NET SALVAGE PERCENT.. 0						
1959	535.98	425	318	218	16.50	13
1960	23,063.29	18,162	13,571	9,492	16.87	563
1961	2,740.13	2,140	1,599	1,141	17.24	66
1962	2,057.44	1,593	1,190	867	17.62	49
1963	6,361.20	4,883	3,649	2,712	18.02	150
1964	1,635.80	1,244	930	706	18.42	38
1965	10,941.49	8,241	6,158	4,783	18.84	254
1966	44,265.99	33,261	24,854	19,412	18.69	1,039
1967	3,537.94	2,631	1,966	1,572	19.13	82
1968	6,085.12	4,477	3,345	2,740	19.57	140
1969	59,213.11	43,083	32,193	27,020	20.03	1,349
1970	4,450.45	3,201	2,392	2,058	20.50	100
1971	28,260.11	20,229	15,116	13,144	20.45	643
1972	91,072.35	64,388	48,113	42,959	20.93	2,053
1973	85,021.91	59,345	44,344	40,678	21.42	1,899
1974	34,139.34	23,679	17,694	16,445	21.43	767
1975	8,317.11	5,689	4,251	4,066	21.94	185
1976	99,540.38	67,578	50,496	49,044	21.99	2,230
1977	18,677.62	12,492	9,334	9,344	22.53	415
1978	156,809.23	103,275	77,170	79,639	23.07	3,452
1979	37,491.37	24,463	18,279	19,212	23.17	829
1980	125,092.28	80,284	59,991	65,101	23.72	2,745
1981	111,959.17	71,094	53,124	58,835	23.86	2,466
1982	277,401.33	174,153	130,132	147,269	24.01	6,134
1983	159,147.68	98,067	73,279	85,869	24.60	3,491
1984	46,073.18	28,026	20,942	25,131	24.79	1,014
1985	57,714.27	34,629	25,876	31,838	25.00	1,274
1986	71,328.10	41,912	31,318	40,010	25.61	1,562
1987	257,825.64	149,178	111,470	146,356	25.85	5,662
1988	200,854.70	114,326	85,428	115,427	26.11	4,421
1989	63,498.72	35,521	26,542	36,957	26.38	1,401
1990	922,646.90	506,718	378,635	544,012	26.67	20,398
1991	100,375.76	54,062	40,397	59,979	26.98	2,223
1992	214,392.81	113,114	84,522	129,871	27.31	4,755
1993	77,796.06	40,158	30,007	47,789	27.65	1,728
1994	11,074.37	5,586	4,174	6,900	28.00	246
1995	24,985.37	12,368	9,242	15,743	28.06	561
1996	29,335.75	14,149	10,573	18,763	28.45	660
1997	74,902.90	35,144	26,261	48,642	28.85	1,686
1998	27,312.77	12,515	9,352	17,961	28.97	620
1999	39,053.57	17,348	12,963	26,091	29.41	887

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, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0						
NET SALVAGE PERCENT.. 0						
2000	914,322.07	394,987	295,145	619,177	29.58	20,932
2001	234,032.85	98,107	73,308	160,725	29.78	5,397
2002	301,609.22	121,790	91,005	210,604	30.26	6,960
2003	141,091.53	55,026	41,117	99,975	30.50	3,278
2004	1,019,865.21	383,061	286,234	733,631	30.76	23,850
2005	2,603.37	939	702	1,901	31.04	61
2006	145,042.02	50,010	37,369	107,673	31.35	3,435
2007	489,763.57	161,720	120,842	368,922	31.45	11,730
2008	309,066.58	96,800	72,332	236,735	31.80	7,444
2009	9,286.12	2,758	2,061	7,225	31.95	226
2010	43,183.72	12,091	9,035	34,149	32.14	1,063
2011	375,014.73	98,329	73,474	301,541	32.36	9,318
2012	50,527.67	12,309	9,198	41,330	32.60	1,268
2013	255,956.12	57,385	42,880	213,076	32.87	6,482
2014	163,497.56	33,484	25,020	138,478	33.00	4,196
2015	1,109,885.80	204,774	153,012	956,874	33.15	28,865
2016	97,271.78	15,875	11,862	85,410	33.34	2,562
2017	31,563.92	4,444	3,321	28,243	33.56	842
2018	100,591.90	11,860	8,862	91,730	33.67	2,724
2019	138,180.47	13,017	9,727	128,453	33.67	3,815
2020	262,400.15	18,106	13,529	248,871	33.73	7,378
2021	148,979.77	6,376	4,764	144,216	33.59	4,293
2022	3,499,505.29	51,793	38,702	3,460,803	33.40	103,617
9999	71,610.27-	21,535-	16,092-	55,518-		1,809-
	13,388,619.84	4,026,337	3,008,599	10,380,021		338,177
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						30.7 2.53

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, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 43-S1						
NET SALVAGE PERCENT.. 0						
1967	848.30	734	740	108	8.60	13
1968	7,402.65	6,374	6,423	980	8.79	111
1969	20,532.08	17,575	17,710	2,822	9.00	314
1970	112.00	95	96	16	9.23	2
1972	5,217.67	4,347	4,380	838	10.11	83
1973	95.63	79	80	16	10.38	2
1974	38,482.55	31,540	31,782	6,701	10.67	628
1975	29,200.32	23,716	23,898	5,302	10.98	483
1980	21,235.03	16,425	16,551	4,684	12.45	376
1981	502.34	384	387	115	12.85	9
1982	9,665.29	7,281	7,337	2,328	13.26	176
1983	2,199.65	1,642	1,655	545	13.41	41
1991	36,647.34	24,129	24,314	12,333	16.34	755
1992	45,365.49	29,333	29,558	15,807	16.67	948
1993	21,725.76	13,715	13,820	7,906	17.23	459
1994	100,863.26	62,374	62,852	38,011	17.59	2,161
1995	1,014.38	614	619	395	17.95	22
1996	7,503.49	4,435	4,469	3,034	18.34	165
1997	987,394.39	569,035	573,392	414,002	18.75	22,080
1998	19,380.66	10,873	10,956	8,425	19.17	439
1999	239,033.19	130,321	131,319	107,714	19.60	5,496
2000	92,604.43	48,969	49,344	43,260	20.05	2,158
2001	3,434.76	1,765	1,779	1,656	20.34	81
2002	227,047.16	112,638	113,500	113,547	20.82	5,454
2003	233,777.35	111,699	112,554	121,223	21.31	5,689
2004	84,101.80	38,586	38,881	45,221	21.82	2,072
2005	254,369.68	112,177	113,036	141,334	22.18	6,372
2006	361,188.26	151,988	153,152	208,036	22.71	9,161
2007	103,667.60	41,457	41,774	61,894	23.26	2,661
2008	130,992.68	49,568	49,948	81,045	23.82	3,402
2009	127,399.80	45,584	45,933	81,467	24.23	3,362
2010	100,865.50	33,790	34,049	66,816	24.81	2,693
2011	395,249.10	123,160	124,103	271,146	25.40	10,675
2012	6,152,382.13	1,770,040	1,783,593	4,368,789	26.00	168,030
2013	5,229,587.02	1,376,427	1,386,966	3,842,621	26.60	144,459
2014	613,910.71	146,111	147,230	466,681	27.21	17,151
2015	623,187.37	132,240	133,252	489,935	27.84	17,598
2016	159,831.78	29,713	29,941	129,891	28.47	4,562
2017	265,587.69	42,069	42,391	223,197	29.22	7,639
2018	981,096.80	128,033	129,013	852,084	29.98	28,422
2019	339,640.73	34,711	34,977	304,664	30.75	9,908

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, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 43-S1						
NET SALVAGE PERCENT.. 0						
2020	278,569.00	20,475	20,632	257,937	31.51	8,186
2021	64,582.24	2,855	2,877	61,705	32.40	1,904
2022	2,560,542.69	37,896	38,185	2,522,358	33.28	75,792
9999	118,273.00-	31,274-	31,513-	86,760-		3,226-
	20,859,764.75	5,515,698	5,557,935	15,301,830		568,968
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						26.9 2.73

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, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-S0						
NET SALVAGE PERCENT.. 0						
1981	3,212.85	2,360	2,129	1,084	14.99	72
1990	2,545.00	1,638	1,478	1,067	18.01	59
1991	5,018.46	3,178	2,867	2,151	18.25	118
1992	55,847.61	34,748	31,348	24,500	18.52	1,323
1993	13,938.21	8,511	7,678	6,260	18.81	333
1995	8,034.77	4,707	4,246	3,789	19.45	195
1996	77,408.21	44,308	39,972	37,436	19.80	1,891
1999	2,532.93	1,345	1,213	1,320	20.75	64
2001	94,918.33	47,554	42,901	52,017	21.42	2,428
2002	50,241.73	24,407	22,019	28,223	21.70	1,301
2003	982,153.79	461,612	416,443	565,711	21.99	25,726
2004	156,573.24	70,959	64,016	92,557	22.32	4,147
2005	381,538.65	166,923	150,589	230,950	22.50	10,264
2006	2,839,026.22	1,189,836	1,073,410	1,765,616	22.87	77,202
2007	584.33	235	212	372	23.11	16
2008	261,589.15	100,136	90,338	171,251	23.38	7,325
2009	9,034.15	3,281	2,960	6,074	23.67	257
2010	63,141.03	21,708	19,584	43,557	23.86	1,826
2011	100,314.52	32,422	29,249	71,066	24.09	2,950
2012	951,107.92	286,664	258,614	692,494	24.34	28,451
2013	288,924.86	80,437	72,566	216,359	24.63	8,784
2014	4,308,329.78	1,098,624	991,123	3,317,207	24.83	133,597
2015	431,195.39	99,261	89,548	341,647	25.07	13,628
2016	538,356.09	110,255	99,466	438,890	25.24	17,389
2017	161,424.75	28,766	25,951	135,474	25.36	5,342
2018	9,539,878.89	1,429,074	1,289,239	8,250,640	25.53	323,174
2019	965,162.04	115,819	104,486	860,676	25.66	33,542
2020	2,256,048.99	199,660	180,123	2,075,926	25.75	80,618
2021	1,598,520.79	87,919	79,316	1,519,205	25.75	58,998
2022	4,572,964.10	87,801	79,210	4,493,754	25.54	175,950
9999	1,954,569.05-	371,841-	335,456-	1,619,113-		64,706-
	28,764,997.73	5,472,307	4,936,838	23,828,160		952,264

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.0 3.31

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, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-S0						
NET SALVAGE PERCENT.. 0						
1989	276.12	181	169	107	17.52	6
1995	501.09	294	274	227	19.45	12
1999	4,366.65	2,319	2,162	2,205	20.75	106
2000	250,651.15	129,135	120,415	130,236	21.17	6,152
2003	3,597.70	1,691	1,577	2,021	21.99	92
2004	20,055.27	9,089	8,475	11,580	22.32	519
2005	124,980.56	54,679	50,987	73,994	22.50	3,289
2006	72,941.16	30,570	28,506	44,435	22.87	1,943
2007	7,693.39	3,088	2,879	4,814	23.11	208
2010	72,481.24	24,919	23,236	49,245	23.86	2,064
2011	136,335.87	44,064	41,089	95,247	24.09	3,954
2012	7,155.29	2,157	2,011	5,144	24.34	211
2013	676,691.86	188,391	175,670	501,022	24.63	20,342
2014	43,515.19	11,096	10,347	33,168	24.83	1,336
2016	19,625.74	4,019	3,748	15,878	25.24	629
2017	4,085.46	728	679	3,406	25.36	134
2018	6,611.16	990	923	5,688	25.53	223
2019	756,402.64	90,768	84,639	671,764	25.66	26,179
2020	2,746,886.17	243,099	226,684	2,520,202	25.75	97,872
2021	2,470,046.97	135,853	126,679	2,343,368	25.75	91,005
	7,424,900.68	977,130	911,149	6,513,752		256,276
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						25.4 3.45

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, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-S0						
NET SALVAGE PERCENT.. 0						
1995	215.86	126	102	114	19.45	6
1997	222.46	124	101	121	20.16	6
2007	330,716.46	132,750	107,936	222,780	23.11	9,640
2008	133,248.02	51,007	41,473	91,775	23.38	3,925
2009	103,331.76	37,530	30,515	72,817	23.67	3,076
2010	667,369.01	229,441	186,554	480,815	23.86	20,152
2011	785,248.29	253,792	206,353	578,895	24.09	24,031
2012	262,493.84	79,116	64,328	198,166	24.34	8,142
2013	1,340,641.17	373,235	303,470	1,037,171	24.63	42,110
2014	1,637,327.40	417,518	339,475	1,297,852	24.83	52,270
2015	1,444,938.16	332,625	270,450	1,174,488	25.07	46,848
2016	1,712,056.28	350,629	285,089	1,426,967	25.24	56,536
2017	2,122,337.02	378,200	307,507	1,814,830	25.36	71,563
2018	932,507.78	139,690	113,579	818,929	25.53	32,077
2019	345,814.32	41,498	33,741	312,073	25.66	12,162
2020	118,603.42	10,496	8,534	110,069	25.75	4,275
2021	37,156.26	2,044	1,662	35,494	25.75	1,378
2022	1,872,045.50	35,943	29,225	1,842,820	25.54	72,154
	13,846,273.01	2,865,764	2,330,094	11,516,179		460,351
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						25.0 3.32

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, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-S0						
NET SALVAGE PERCENT.. 0						
1909	492.62	493	493			
1910	136.83	137	137			
1917	132.19	132	132			
1918	432.71	433	433			
1919	8,675.23	8,675	8,675			
1928	133.71	134	134			
1929	272.60	273	273			
1930	10.30	10	10			
1931	3,590.63	3,591	3,591			
1937	1,078.96	1,079	1,079			
1939	194.71	195	195			
1941	232.45	229	204	28	1.14	25
1942	897.36	881	784	113	1.47	77
1944	22.30	22	22			
1945	734.41	711	633	101	2.50	40
1946	36.34	35	31	5	2.87	2
1947	175.14	168	149	26	3.24	8
1948	1,714.20	1,635	1,455	259	3.62	72
1950	256.02	241	214	42	4.42	10
1951	14,901.76	14,064	12,514	2,388	4.26	561
1952	33,081.55	31,017	27,599	5,483	4.69	1,169
1953	14,902.05	13,878	12,349	2,553	5.13	498
1954	9,793.39	9,057	8,059	1,734	5.57	311
1955	2,297.58	2,109	1,877	421	6.03	70
1956	980.22	893	795	185	6.50	28
1957	15,322.35	13,949	12,412	2,910	6.45	451
1958	3,354.11	3,029	2,695	659	6.93	95
1959	30,462.63	27,276	24,270	6,193	7.42	835
1960	74,595.87	66,204	58,908	15,688	7.92	1,981
1961	172,121.29	152,431	135,632	36,489	7.94	4,596
1962	3,831.57	3,361	2,991	841	8.47	99
1963	21,932.19	19,052	16,952	4,980	8.99	554
1964	33,114.02	28,670	25,510	7,604	9.07	838
1965	198,910.51	170,427	151,645	47,266	9.61	4,918
1966	11,630.03	9,923	8,829	2,801	9.72	288
1967	43,148.66	36,400	32,389	10,760	10.29	1,046
1968	95,191.39	79,894	71,089	24,102	10.44	2,309
1969	334,943.75	277,735	247,127	87,817	11.02	7,969
1970	5,548.54	4,573	4,069	1,480	11.20	132
1971	53,628.71	43,911	39,072	14,557	11.40	1,277
1972	424,794.86	343,234	305,408	119,387	12.00	9,949

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, 2022

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 42-S0						
NET SALVAGE PERCENT.. 0						
1973	5,701,644.95	4,572,149	4,068,274	1,633,371	12.23	133,554
1974	22,780.32	18,119	16,122	6,658	12.48	533
1975	113,061.70	88,618	78,852	34,210	13.10	2,611
1976	72,745.68	56,494	50,268	22,478	13.38	1,680
1977	19,769.41	15,203	13,528	6,241	13.67	457
1978	9,758.64	7,426	6,608	3,151	13.98	225
1979	178,248.21	134,150	119,366	58,882	14.30	4,118
1980	151,494.56	112,682	100,264	51,231	14.64	3,499
1981	507,904.56	373,107	331,989	175,916	14.99	11,736
1982	698,461.44	506,385	450,579	247,882	15.36	16,138
1983	242,205.38	173,177	154,092	88,113	15.75	5,594
1984	313,921.65	222,382	197,874	116,048	15.85	7,322
1985	646,902.97	451,215	401,489	245,414	16.26	15,093
1986	418,117.88	286,912	255,293	162,825	16.69	9,756
1987	692,877.41	469,771	418,000	274,877	16.86	16,303
1988	320,978.74	213,708	190,156	130,823	17.32	7,553
1989	628,882.82	412,924	367,418	261,465	17.52	14,924
1990	4,398,037.68	2,830,137	2,518,241	1,879,797	18.01	104,375
1991	1,023,765.44	648,248	576,808	446,957	18.25	24,491
1992	1,193,597.99	742,657	660,812	532,786	18.52	28,768
1993	1,218,666.48	744,118	662,112	556,554	18.81	29,588
1994	342,737.99	205,129	182,523	160,215	19.12	8,379
1995	3,193,047.91	1,870,487	1,664,349	1,528,699	19.45	78,596
1996	1,098,300.83	628,667	559,385	538,916	19.80	27,218
1997	3,443,382.38	1,922,785	1,710,884	1,732,498	20.16	85,937
1998	1,097,467.24	596,912	531,129	566,338	20.55	27,559
1999	3,374,609.81	1,792,255	1,594,739	1,779,871	20.75	85,777
2000	2,457,507.83	1,266,108	1,126,576	1,330,932	21.17	62,869
2001	2,415,238.78	1,210,035	1,076,683	1,338,556	21.42	62,491
2002	1,319,617.45	641,070	570,421	749,196	21.70	34,525
2003	2,249,009.08	1,057,034	940,543	1,308,466	21.99	59,503
2004	383,317.61	173,720	154,575	228,743	22.32	10,248
2005	99,281.66	43,436	38,649	60,633	22.50	2,695
2006	251,176.79	105,268	93,667	157,510	22.87	6,887
2007	1,526,673.06	612,807	545,273	981,400	23.11	42,466
2008	367,903.25	140,833	125,312	242,591	23.38	10,376
2009	206,902.37	75,147	66,865	140,037	23.67	5,916
2010	241,068.67	82,879	73,745	167,324	23.86	7,013
2011	424,595.74	137,229	122,106	302,490	24.09	12,557
2012	492,990.95	148,587	132,212	360,779	24.34	14,822
2013	226,495.01	63,056	56,107	170,388	24.63	6,918

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, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-S0						
NET SALVAGE PERCENT.. 0						
2014	156,513.21	39,911	35,513	121,000	24.83	4,873
2015	389,255.73	89,607	79,732	309,524	25.07	12,346
2016	304,265.10	62,313	55,446	248,819	25.24	9,858
2017	66,615.54	11,871	10,563	56,053	25.36	2,210
2018	906,273.92	135,760	120,798	785,476	25.53	30,767
2019	112,332.28	13,480	11,994	100,338	25.66	3,910
2020	117,294.28	10,381	9,237	108,057	25.75	4,196
2021	474,826.60	26,115	23,237	451,590	25.75	17,537
2022	649,074.18	12,462	11,089	637,985	25.54	24,980
	48,579,304.90	27,625,087	24,582,332	23,996,973		1,241,955
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						19.3 2.56

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, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-S0						
NET SALVAGE PERCENT.. 0						
1999	30,866.86	16,393	7,633	23,234	20.75	1,120
2000	252,118.19	129,891	60,484	191,634	21.17	9,052
2001	22,764.50	11,405	5,311	17,454	21.42	815
2002	374,501.34	181,933	84,718	289,783	21.70	13,354
2003	97,401.12	45,779	21,317	76,084	21.99	3,460
2004	256,805.53	116,384	54,195	202,611	22.32	9,078
2005	13,036.36	5,703	2,656	10,380	22.50	461
2006	160,249.54	67,161	31,274	128,976	22.87	5,640
2007	964,718.25	387,238	180,319	784,399	23.11	33,942
2008	638,874.17	244,561	113,880	524,994	23.38	22,455
2009	1,179,537.33	428,408	199,489	980,048	23.67	41,405
2010	278,092.27	95,608	44,520	233,572	23.86	9,789
2011	151,878.22	49,087	22,858	129,020	24.09	5,356
2012	139,455.04	42,032	19,572	119,883	24.34	4,925
2013	255,372.51	71,096	33,106	222,267	24.63	9,024
2015	101,493.57	23,364	10,880	90,614	25.07	3,614
2016	293,692.10	60,148	28,008	265,684	25.24	10,526
2017	150,747.27	26,863	12,509	138,238	25.36	5,451
2018	170,685.42	25,569	11,906	158,779	25.53	6,219
2019	27,040.69	3,245	1,511	25,530	25.66	995
2022	7,752,189.80	148,842	69,309	7,682,881	25.54	300,818
	13,311,520.08	2,180,710	1,015,455	12,296,065		497,499
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						24.7 3.74

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, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEW HERSHEY TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2067						
NET SALVAGE PERCENT.. 0						
1992	4,605,057.01	2,458,179	2,332,038	2,273,019	26.64	85,324
1993	236.04	123	117	119	26.99	4
1994	5,203.89	2,655	2,519	2,685	27.36	98
1995	830.13	415	394	436	27.45	16
1996	1,183.76	577	547	636	27.85	23
1998	5,798.79	2,699	2,561	3,238	28.13	115
2001	17,726.99	7,546	7,159	10,568	29.01	364
2008	30,628.68	9,859	9,353	21,276	30.55	696
2009	156,208.55	47,659	45,213	110,995	30.75	3,610
2012	3,190,991.80	797,429	756,509	2,434,483	31.52	77,236
2013	143,928.90	33,219	31,514	112,415	31.65	3,552
2014	144,316.86	30,307	28,752	115,565	31.98	3,614
2021	1,294,711.77	55,932	53,062	1,241,650	33.22	37,377
	9,596,823.17	3,446,599	3,269,738	6,327,085		212,029

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

1989	2,860,588.15	1,629,105	1,545,508	1,315,080	25.32	51,938
1990	10,623.39	5,938	5,633	4,990	25.64	195
1994	8,028.91	4,165	3,951	4,078	26.45	154
2000	691.60	310	294	398	27.75	14
2007	6,598.67	2,281	2,164	4,435	29.35	151
2008	51,019.15	16,796	15,934	35,085	29.55	1,187
2009	13,787.45	4,299	4,078	9,709	29.79	326
2010	29,160.31	8,567	8,127	21,033	30.05	700
2012	25,731.93	6,593	6,255	19,477	30.48	639
2013	10,033.12	2,374	2,252	7,781	30.66	254
2014	10,972.92	2,369	2,247	8,725	30.87	283
	3,027,235.60	1,682,797	1,596,445	1,430,791		55,841

PENNSYLVANIA-AMERICAN WATER COMPANY
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ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MOSHANNON VALLEY						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2043						
NET SALVAGE PERCENT.. 0						
1988	2,378,740.29	1,600,416	1,518,291	860,450	16.78	51,278
1990	6,544.83	4,297	4,076	2,468	17.00	145
1993	8,633.92	5,451	5,171	3,463	17.23	201
1994	35,338.97	22,059	20,927	14,412	17.16	840
1995	21,272.50	13,044	12,375	8,898	17.35	513
2011	15,381.16	5,908	5,605	9,776	18.44	530
	2,465,911.67	1,651,175	1,566,445	899,467		53,507
NORRISTOWN PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2057						
NET SALVAGE PERCENT.. 0						
1997	3,024,475.47	1,534,619	1,455,871	1,568,605	24.75	63,378
1998	64,849.95	32,094	30,447	34,403	25.00	1,376
1999	312,258.00	150,446	142,726	169,532	25.28	6,706
2000	128,124.58	60,244	57,153	70,972	25.35	2,800
2001	405,208.19	185,585	176,062	229,146	25.45	9,004
	3,934,916.19	1,962,988	1,862,258	2,072,658		83,264
NORRISTOWN PLANT NO. 2						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2049						
NET SALVAGE PERCENT.. 0						
1982	316.42	214	203	113	19.38	6
1990	67,965.31	41,969	39,815	28,150	20.13	1,398
1995	1,320,282.91	751,505	712,942	607,341	20.81	29,185
1999	3,573,772.17	1,872,657	1,776,562	1,797,210	21.35	84,178
2004	9,652.67	4,429	4,202	5,451	21.82	250
2006	18,839.86	8,052	7,639	11,201	22.11	507
2010	35,600.00	12,681	12,030	23,570	22.59	1,043
2011	9,238.54	3,113	2,953	6,285	22.63	278
2012	111,639.37	35,278	33,468	78,172	22.72	3,441
2013	126,470.76	37,132	35,227	91,244	22.86	3,991
2014	92,686.99	25,053	23,767	68,920	22.95	3,003

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORRISTOWN PLANT NO. 2						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2049						
NET SALVAGE PERCENT.. 0						
2018	33,127.07	5,353	5,078	28,049	23.35	1,201
2019	110.86	14	13	98	23.38	4
2021	3,397,278.49	203,157	192,732	3,204,546	23.56	136,016
	8,796,981.42	3,000,607	2,846,632	5,950,349		264,501
SILVER SPRINGS FILTER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2061						
NET SALVAGE PERCENT.. 0						
1969	592,011.90	430,748	408,644	183,368	20.03	9,155
1970	0.18		0			
1971	85.00	61	58	27	20.45	1
1972	77.00	54	51	26	20.93	1
1973	159.00	112	106	53	20.92	3
1977	915.82	617	585	330	22.07	15
1982	1,483.91	943	895	589	23.20	25
1984	2,142.27	1,328	1,260	882	23.61	37
1985	5,679.13	3,471	3,293	2,386	23.85	100
1986	274.00	165	157	117	24.11	5
1989	1,399.32	806	765	635	24.64	26
1990	675,377.96	381,926	362,328	313,050	24.97	12,537
1991	1,337,021.79	745,523	707,267	629,755	24.99	25,200
1992	142.08	78	74	68	25.36	3
1994	3,438.13	1,813	1,720	1,718	25.56	67
1995	41,956.14	21,574	20,467	21,489	25.98	827
2000	21,291.43	9,726	9,227	12,065	26.76	451
2001	12,817.10	5,677	5,386	7,431	27.04	275
2004	27,520.99	11,047	10,480	17,041	27.59	618
2007	0.06		0			
2008	38,004.78	12,838	12,179	25,826	28.42	909
2009	43,188.45	13,820	13,111	30,078	28.69	1,048
2011	1,847,904.99	524,805	497,875	1,350,030	28.99	46,569
2012	4,021.14	1,064	1,009	3,012	29.18	103

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SILVER SPRINGS FILTER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2061						
NET SALVAGE PERCENT.. 0						
2013	246,296.50	60,146	57,060	189,237	29.41	6,434
2014	12,654.23	2,829	2,684	9,970	29.52	338
2021	4,157,197.84	193,725	183,784	3,973,414	30.66	129,596
	9,073,061.14	2,424,896	2,300,463	6,772,598		234,343
ONEIDA VALLEY TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2047						
NET SALVAGE PERCENT.. 0						
1972	812,950.65	607,599	576,420	236,530	17.07	13,856
1973	4,215.87	3,130	2,969	1,246	17.17	73
1974	84.31	62	59	25	17.29	1
1982	1,397,906.11	962,458	913,070	484,836	18.32	26,465
1983	985.80	674	639	346	18.30	19
1984	1,092.20	736	698	394	18.64	21
1985	1,762.52	1,176	1,116	647	18.68	35
1986	158,342.13	104,601	99,233	59,109	18.75	3,152
1987	5,291.21	3,456	3,279	2,013	18.85	107
1990	9,016.06	5,655	5,365	3,651	19.32	189
1994	11,504.67	6,820	6,470	5,035	19.58	257
1996	206,838.17	118,394	112,319	94,520	19.80	4,774
1997	211,238.37	118,505	112,424	98,814	19.95	4,953
1998	143,526.80	78,768	74,726	68,801	20.14	3,416
2006	3,287.36	1,454	1,379	1,908	20.81	92
2007	4,241.17	1,801	1,709	2,533	21.00	121
2008	44,084.18	17,960	17,038	27,046	21.09	1,282
2009	3,924.36	1,531	1,452	2,472	21.10	117
2012	12.52	4	4	9	21.45	
2013	55,551.77	17,043	16,168	39,383	21.46	1,835
2014	2,179.04	615	583	1,596	21.62	74
2022	5,192,593.46	114,756	108,867	5,083,726	22.12	229,825
	8,270,628.73	2,167,198	2,055,989	6,214,640		290,664

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
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	1,370	1,300	84	1.15	73
1909	3,521.00	3,437	3,261	260	2.78	94
1910	203.00	199	189	14	2.44	6
1924	1,765.00	1,652	1,567	198	6.76	29
1927	135.95	126	120	16	7.59	2
1928	129.00	119	113	16	7.54	2
1935	42.65	39	37	6	8.65	1
1958	29.15	25	24	5	11.26	
1963	1,322.35	1,109	1,052	270	11.42	24
1965	229,382.77	191,259	181,445	47,938	11.46	4,183
1966	70.40	58	55	15	11.52	1
1967	2.12	2	2			
1969	304,266.24	249,072	236,291	67,975	11.86	5,731
1972	0.36		0			
1973	0.55			1	11.85	
1977	0.27		0			
1982	1,210,091.45	926,204	878,676	331,416	12.41	26,706
1983	68,041.39	51,603	48,955	19,086	12.58	1,517
1987	17,693.12	13,001	12,334	5,359	12.81	418
1988	20,150.57	14,738	13,982	6,169	12.67	487
1989	76,072.02	55,046	52,221	23,851	12.80	1,863
1990	7,021.40	5,043	4,784	2,237	12.75	175
1992	11,166.13	7,833	7,431	3,735	12.98	288
1994	1,181,081.64	811,167	769,542	411,540	13.00	31,657
1996	5,063.26	3,394	3,220	1,843	13.03	141
1997	1,346.73	889	843	503	13.11	38
2000	1,658.35	1,045	991	667	13.21	50
2008	8,355.53	4,325	4,103	4,252	13.51	315
2009	44,551.46	22,196	21,057	23,494	13.60	1,728
2013	396,506.56	162,330	154,000	242,507	13.70	17,701
2014	57.46	22	21	37	13.72	3
	3,591,111.88	2,527,303	2,397,615	1,193,497		93,233

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEW CASTLE FILTER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2060						
NET SALVAGE PERCENT.. 0						
1903	17,503.17	17,503	17,503			
1929	43,860.34	40,189	38,110	5,750	8.54	673
1949	15,448.59	12,832	12,168	3,280	14.99	219
1952	53.74	44	42	12	15.71	1
1957	163.91	130	123	41	17.14	2
1959	27,442.45	21,433	20,324	7,118	17.80	400
1961	6.17	5	5	1	17.87	
1968	32.03	24	23	9	19.57	
1970	549.55	398	377	172	19.96	9
1982	1,666.07	1,066	1,011	655	22.79	29
1985	1,926,185.88	1,184,604	1,123,331	802,855	23.48	34,193
1986	4,228.30	2,562	2,429	1,799	23.74	76
1987	2,974.55	1,774	1,682	1,292	24.02	54
1989	47,324.37	27,429	26,010	21,314	24.30	877
1992	913,356.37	501,433	475,497	437,860	25.06	17,472
1994	1,096.11	581	551	545	25.26	22
1995	3,900.84	2,028	1,923	1,978	25.41	78
1996	23,488.35	11,890	11,275	12,213	25.85	472
1997	21,148.18	10,462	9,921	11,227	26.05	431
1998	43,209.17	20,961	19,877	23,332	26.01	897
1999	151,695.78	71,661	67,954	83,741	26.25	3,190
2000	81,605.90	37,457	35,520	46,086	26.52	1,738
2006	2,809.20	1,048	994	1,815	27.75	65
2007	11,560.82	4,139	3,925	7,636	27.79	275
2008	3,214.95	1,096	1,039	2,176	28.05	78
2009	5,543.68	1,796	1,703	3,841	28.17	136
2012	233,587.43	62,555	59,319	174,268	28.71	6,070
2013	57,995.33	14,325	13,584	44,411	28.96	1,534
2014	711,008.00	160,759	152,444	558,564	29.09	19,201
	4,352,659.23	2,212,184	2,098,666	2,253,993		88,192

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

1975	4,446.97	3,401	3,226	1,220	14.61	84
1976	2,690.39	2,052	1,947	744	14.48	51

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
E.H. ALDRICH STATION						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. 0						
1979	4,170.39	3,102	2,943	1,228	14.98	82
1980	1,059.37	783	743	317	14.97	21
1981	6,646.30	4,882	4,631	2,015	14.99	134
1982	237,769.12	173,334	164,439	73,330	15.06	4,869
1983	39,792.88	28,762	27,286	12,507	15.15	826
1984	1,104.69	791	750	354	15.26	23
1986	1,574.01	1,109	1,052	522	15.32	34
1987	670.91	467	443	228	15.52	15
1988	1,686.00	1,163	1,103	583	15.50	38
1989	884.37	604	573	311	15.52	20
1990	10,955.75	7,406	7,026	3,930	15.58	252
1991	38,704.11	25,847	24,521	14,183	15.67	905
1992	914.41	602	571	343	15.80	22
1993	6,566,450.72	4,261,627	4,042,943	2,523,508	15.95	158,214
1994	15,597.45	10,001	9,488	6,110	15.95	383
1995	1,075,971.83	680,552	645,630	430,342	15.98	26,930
1996	127,093.33	79,154	75,092	52,001	16.05	3,240
1997	2,105,812.46	1,288,757	1,222,625	883,188	16.17	54,619
2000	58,901.98	34,193	32,438	26,464	16.26	1,628
2001	321,679.39	182,585	173,216	148,464	16.38	9,064
2006	13,576.58	6,765	6,418	7,159	16.61	431
2007	27,882.97	13,440	12,750	15,133	16.66	908
2012	4,067,874.06	1,554,741	1,474,960	2,592,914	16.97	152,794
2013	2,035,662.86	729,174	691,757	1,343,906	17.02	78,960
2014	188,320.96	62,598	59,386	128,935	17.07	7,553
2017	142,612.13	34,512	32,741	109,871	17.23	6,377
2018	138,453.42	28,604	27,136	111,317	17.29	6,438
2019	270,907.64	45,512	43,177	227,731	17.33	13,141
2022	10,826,665.63	303,147	287,591	10,539,075	17.39	606,042
	28,336,533.08	9,569,667	9,078,603	19,257,930		1,134,098

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	577	547	37	1.55	24

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAYS MINE STATION TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
1906	38,476.97	38,100	36,143	2,334	1.15	2,030
1909	54.95	54	51	4	2.78	1
1915	149.00	143	136	13	4.85	3
1923	28,824.04	26,959	25,575	3,249	6.88	472
1928	1,754.14	1,608	1,525	229	8.60	27
1929	1,618.00	1,483	1,407	211	8.54	25
1930	2,023.01	1,853	1,758	265	8.51	31
1931	37,143.90	33,645	31,917	5,227	9.52	549
1935	498.19	445	422	76	10.54	7
1937	50,237.31	44,671	42,377	7,860	10.65	738
1951	28,142.69	23,342	22,143	5,999	14.71	408
1952	66,350.50	54,726	51,916	14,435	14.97	964
1953	159,831.28	132,180	125,392	34,439	14.54	2,369
1954	39,536.75	32,499	30,830	8,707	14.83	587
1955	2,412.48	1,971	1,870	543	15.14	36
1957	565.19	455	432	134	15.80	8
1958	2,118.16	1,694	1,607	511	16.15	32
1959	209.59	168	159	50	15.87	3
1962	233.82	184	175	59	16.42	4
1963	1,705.00	1,329	1,261	444	16.84	26
1967	210.00	160	152	58	17.49	3
1968	3,514.01	2,662	2,525	989	17.44	57
1969	930.65	697	661	269	17.93	15
1971	355.64	264	250	105	17.94	6
1972	2,839.64	2,079	1,972	867	18.47	47
1975	176,525.54	126,604	120,102	56,423	18.73	3,012
1976	22,111.00	15,730	14,922	7,189	18.86	381
1978	0.03		0			
1979	0.08		0			
1980	962.00	662	628	334	19.23	17
1981	410.00	279	265	145	19.48	7
1982	57.40	39	37	20	19.74	1
1983	25,978.90	17,344	16,453	9,526	19.67	484
1985	76,193.86	49,716	47,163	29,031	19.97	1,454
1986	221.00	142	135	86	20.32	4
1987	1,190.45	756	717	473	20.37	23
1989	642,885.43	398,460	377,998	264,888	20.55	12,890
1990	8,959,853.53	5,474,471	5,193,338	3,766,515	20.69	182,045
1991	4,065,972.24	2,446,089	2,320,474	1,745,498	20.86	83,677

PENNSYLVANIA-AMERICAN WATER COMPANY
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ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAYS MINE STATION TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
1993	8,838.96	5,137	4,873	3,966	21.26	187
1994	5,821.03	3,334	3,163	2,658	21.25	125
1995	6,669.93	3,761	3,568	3,102	21.28	146
1996	4,476.61	2,468	2,341	2,135	21.58	99
1997	132,414.31	71,583	67,907	64,507	21.67	2,977
1998	7,751.49	4,102	3,891	3,860	21.80	177
2001	250,469.04	123,331	116,998	133,472	22.17	6,020
2006	39,725.44	16,716	15,858	23,868	22.71	1,051
2008	67,546.77	26,154	24,811	42,736	22.95	1,862
2009	785.87	291	276	510	23.00	22
2010	29,994.96	10,498	9,959	20,036	23.21	863
2012	11,514,274.26	3,567,122	3,383,938	8,130,336	23.40	347,450
2013	25,957.50	7,471	7,087	18,870	23.50	803
2014	92,604.55	24,559	23,298	69,307	23.55	2,943
2017	198,983.17	37,210	35,299	163,684	23.91	6,846
2018	195,195.65	30,841	29,257	165,938	23.99	6,917
	27,033,882.04	12,878,510	12,217,653	14,816,229		670,955

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

1920	2.00	2	2			
1927	119.00	110	104	15	7.59	2
1929	5,945.58	5,448	5,168	777	8.54	91
1931	5,319.00	4,818	4,571	748	9.52	79
1947	278.00	233	221	57	14.59	4
1954	493.00	398	378	115	16.25	7
1956	179.54	143	136	44	16.83	3
1957	631.36	500	474	157	17.14	9
1963	842.00	636	603	239	19.24	12
1973	26,394.70	18,292	17,353	9,041	21.93	412
1979	391.74	254	241	151	23.61	6
1982	7,848.56	4,895	4,644	3,205	24.44	131
1984	1,071.66	648	615	457	25.20	18
1985	34,553.31	20,601	19,544	15,009	25.40	591
1986	19,163.69	11,261	10,683	8,481	25.61	331

PENNSYLVANIA-AMERICAN WATER COMPANY
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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SUSQUEHANNA FILTER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2070						
NET SALVAGE PERCENT.. 0						
1990	8,393.40	4,610	4,373	4,020	26.67	151
1995	1,937,167.63	958,898	909,692	1,027,476	28.06	36,617
1998	37.76	17	16	22	28.97	1
2008	12,798.62	4,046	3,838	8,960	31.37	286
2009	27,067.43	8,077	7,663	19,405	31.75	611
2010	27,009.76	7,595	7,205	19,804	31.95	620
2011	5,393.93	1,421	1,348	4,046	32.17	126
2012	68,345.06	16,717	15,859	52,486	32.42	1,619
2014	10,788.07	2,209	2,096	8,692	33.00	263
	2,200,234.80	1,071,829	1,016,828	1,183,407		41,990

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	2,070,903	1,964,635	2,116,766	24.75	85,526
1998	636,566.96	315,037	298,871	337,696	25.00	13,508
1999	22,865.33	11,017	10,452	12,414	25.28	491
2001	3,473.57	1,591	1,509	1,964	25.45	77
2007	40,599.49	14,977	14,208	26,391	26.52	995
2008	19,404.61	6,838	6,487	12,918	26.65	485
2010	38,695.00	12,235	11,607	27,088	27.03	1,002
2012	12,166.56	3,373	3,200	8,967	27.38	328
2013	106,076.97	27,209	25,813	80,264	27.54	2,914
2014	22,389.82	5,271	5,001	17,389	27.60	630
2021	2,288,196.39	114,410	108,539	2,179,657	28.53	76,399
	7,271,836.18	2,582,861	2,450,322	4,821,514		182,355

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

1990	6,155,492.67	3,761,006	3,568,011	2,587,482	20.69	125,060
1991	10,376.02	6,242	5,922	4,454	20.86	214
1992	60.94	36	34	27	21.05	1

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SCRANTON WTP						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
1993	1,791.20	1,041	988	804	21.26	38
1994	2,055.38	1,177	1,117	939	21.25	44
1995	40,790.97	22,998	21,818	18,973	21.28	892
1998	69.68	37	35	35	21.80	2
1999	23,251.23	12,021	11,404	11,847	21.95	540
2000	56,134.27	28,415	26,957	29,177	21.95	1,329
2001	1,204.36	593	563	642	22.17	29
2003	763.26	356	338	426	22.34	19
2004	1,502.23	678	643	859	22.48	38
2007	36,344.20	14,705	13,950	22,394	22.81	982
2008	181,681.34	70,347	66,737	114,944	22.95	5,008
2009	131,262.63	48,554	46,062	85,200	23.00	3,704
2010	32,209.04	11,273	10,695	21,515	23.21	927
2012	31,573.05	9,781	9,279	22,294	23.40	953
2013	523.43	151	143	380	23.50	16
2014	77,027.56	20,428	19,380	57,648	23.55	2,448
2017	19,109.73	3,574	3,391	15,719	23.91	657
2022	1,800,000.00	36,360	34,494	1,765,506	24.25	72,804
	8,603,223.19	4,049,773	3,841,960	4,761,263		215,705

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

1990	2,297,805.71	1,403,959	1,331,915	965,891	20.69	46,684
1991	133,597.04	80,372	76,248	57,349	20.86	2,749
1992	1,960.79	1,160	1,100	860	21.05	41
1993	35.91	21	20	16	21.26	1
1995	601.31	339	322	280	21.28	13
1999	5.76	3	3	3	21.95	
2000	2,758.46	1,396	1,324	1,434	21.95	65
2001	375.44	185	176	200	22.17	9
2006	8,629.98	3,631	3,445	5,185	22.71	228
2007	58.48	24	23	36	22.81	2
2009	16,915.26	6,257	5,936	10,979	23.00	477
2010	7,308.81	2,558	2,427	4,882	23.21	210
2012	119,943.23	37,158	35,251	84,692	23.40	3,619

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWNELL WTP						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
2013	41,899.64	12,059	11,440	30,459	23.50	1,296
2014	19,329.32	5,126	4,863	14,466	23.55	614
2019	1,090.61	139	132	959	24.05	40
	2,652,315.75	1,554,387	1,474,624	1,177,692		56,048

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	174	13	2.14	6
1910	1,427.96	1,398	1,325	103	2.44	42
1921	42,429.29	40,053	37,969	4,460	6.02	741
1990	1,459,927.15	892,015	845,607	614,320	20.69	29,692
1991	125,225.99	75,336	71,417	53,809	20.86	2,580
1992	1,469.28	869	824	645	21.05	31
1993	650.89	378	358	293	21.26	14
1994	2,419.58	1,386	1,314	1,106	21.25	52
1995	10,944.29	6,170	5,849	5,095	21.28	239
1997	674.81	365	346	329	21.67	15
1998	244.82	130	123	122	21.80	6
1999	163.20	84	80	84	21.95	4
2001	18,845.86	9,280	8,797	10,049	22.17	453
2005	80,991.72	35,296	33,460	47,532	22.66	2,098
2008	16,964.75	6,569	6,227	10,738	22.95	468
	1,777,403.30	1,084,350	1,028,707	748,696		36,441

NESBITT WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. 0						
1988	3,071,095.55	1,959,973	1,859,397	1,211,698	19.56	61,948
1989	20,213.19	12,730	12,077	8,136	19.69	413
1990	4,961.45	3,080	2,922	2,039	19.85	103
1991	16,130.80	9,908	9,400	6,731	19.78	340

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NESBITT WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. 0						
1992	1,148.36	693	657	491	20.01	25
1993	6,916.77	4,122	3,910	3,006	20.00	150
1994	1,753.58	1,024	971	782	20.28	39
1995	17,326.81	9,959	9,448	7,879	20.34	387
1997	1,057.68	585	555	503	20.58	24
1998	3,562.34	1,929	1,830	1,732	20.75	83
1999	52,859.37	28,074	26,633	26,226	20.75	1,264
2000	16,022.97	8,329	7,902	8,121	20.79	391
2001	577.08	292	277	300	21.06	14
2007	20,878.82	8,738	8,290	12,589	21.54	584
2008	8,002.36	3,203	3,039	4,964	21.73	228
2009	39,060.79	14,921	14,155	24,905	21.84	1,140
2010	14,986.30	5,452	5,172	9,814	21.86	449
2012	81,800.26	26,372	25,019	56,782	22.07	2,573
2013	32,118.74	9,642	9,147	22,972	22.15	1,037
2014	28,769.10	7,946	7,538	21,231	22.27	953
2016	562,914.51	126,205	119,729	443,186	22.49	19,706
2018	85,920.60	14,263	13,531	72,390	22.60	3,203
	4,088,077.43	2,257,440	2,141,600	1,946,477		95,054

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

1992	4,751,108.26	2,767,996	2,625,957	2,125,151	21.85	97,261
1993	54,356.78	31,108	29,512	24,845	22.05	1,127
1995	32,030.36	17,706	16,797	15,233	22.25	685
1997	3,078.16	1,633	1,549	1,529	22.58	68
1998	3,543.58	1,841	1,747	1,797	22.67	79
2000	3,463.67	1,715	1,627	1,837	22.95	80
2001	1,211.20	583	553	658	23.14	28
2007	8,958.35	3,513	3,333	5,626	24.02	234
2008	8,813.12	3,310	3,140	5,673	24.11	235
2009	33,412.18	11,955	11,342	22,071	24.23	911
2010	3,395.99	1,151	1,092	2,304	24.40	94
2012	39,565.46	11,838	11,231	28,335	24.59	1,152

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CRYSTAL LAKE WATER TREATMENT PLANT INTERIM SURVIVOR CURVE.. IOWA 60-S0.5 PROBABLE RETIREMENT YEAR.. 6-2052 NET SALVAGE PERCENT.. 0						
2013	53,719.47	14,902	14,137	39,582	24.75	1,599
2014	49,390.50	12,595	11,949	37,442	24.83	1,508
2019	2,864.92	347	329	2,536	25.40	100
	5,048,912.00	2,882,193	2,734,294	2,314,618		105,161

CEASETOWN WATER TREATMENT PLANT INTERIM SURVIVOR CURVE.. IOWA 60-S0.5 PROBABLE RETIREMENT YEAR.. 6-2053 NET SALVAGE PERCENT.. 0						
1993	7,988,456.15	4,524,662	4,292,481	3,695,975	22.58	163,684
1994	44,194.91	24,564	23,304	20,891	22.78	917
1995	118,178.04	64,667	61,349	56,829	22.75	2,498
1997	117,324.81	61,631	58,468	58,856	23.04	2,555
1998	3,366.88	1,724	1,636	1,731	23.35	74
1999	532.85	267	253	280	23.45	12
2000	9,264.78	4,523	4,291	4,974	23.59	211
2001	43,265.97	20,560	19,505	23,761	23.75	1,000
2006	0.33		0			
2007	9,549.60	3,700	3,510	6,039	24.50	246
2008	2,264.03	837	794	1,470	24.71	59
2009	26,199.97	9,233	8,759	17,441	24.81	703
2010	165,181.88	55,138	52,308	112,873	24.95	4,524
2012	34,593.21	10,170	9,648	24,945	25.21	989
2013	128,885.26	35,134	33,331	95,554	25.34	3,771
2014	37,093.23	9,303	8,826	28,268	25.40	1,113
2019	8,081.58	958	909	7,173	26.00	276
	8,736,433.48	4,827,071	4,579,372	4,157,061		182,632

WATRES WATER TREATMENT PLANT INTERIM SURVIVOR CURVE.. IOWA 60-S0.5 PROBABLE RETIREMENT YEAR.. 6-2053 NET SALVAGE PERCENT.. 0						
1993	8,769,938.43	4,967,293	4,712,398	4,057,540	22.58	179,696
1994	463,999.38	257,891	244,657	219,342	22.78	9,629
1995	152,290.96	83,334	79,058	73,233	22.75	3,219

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WATRES WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2053						
NET SALVAGE PERCENT.. 0						
1996	1,500.56	803	762	739	23.00	32
1998	91.08	47	45	46	23.35	2
2000	6,029.72	2,944	2,793	3,237	23.59	137
2001	3,188.33	1,515	1,437	1,751	23.75	74
2003	1,537.06	689	654	883	23.98	37
2008	38,154.92	14,110	13,386	24,769	24.71	1,002
2009	16,416.46	5,785	5,488	10,928	24.81	440
2010	6,304.52	2,104	1,996	4,308	24.95	173
2012	36,404.23	10,703	10,154	26,250	25.21	1,041
2013	70,933.95	19,337	18,345	52,589	25.34	2,075
2014	19,921.37	4,996	4,740	15,182	25.40	598
	9,586,710.97	5,371,551	5,095,912	4,490,799		198,155

HUNTSVILLE WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2075						
NET SALVAGE PERCENT.. 0						
1999	5,824,071.00	2,559,097	2,427,778	3,396,293	29.98	113,285
2001	40,700.36	16,801	15,939	24,761	30.58	810
2007	10,162.55	3,293	3,124	7,039	32.34	218
2008	6,430.94	1,977	1,876	4,555	32.67	139
2009	20,153.37	5,849	5,549	14,605	33.01	442
2010	6,227.91	1,705	1,618	4,610	33.16	139
2012	14,664.07	3,480	3,301	11,363	33.75	337
2013	49,081.55	10,724	10,174	38,908	33.98	1,145
2014	41,390.35	8,233	7,811	33,580	34.24	981
	6,012,882.10	2,611,159	2,477,168	3,535,714		117,496

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	19,604	18,598	22,142	29.65	747
2006	5,492,101.10	1,830,517	1,736,584	3,755,517	33.00	113,804
2008	14,881.08	4,467	4,238	10,643	33.81	315

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WEST SHORE REGIONAL TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2081						
NET SALVAGE PERCENT.. 0						
2009	10,105.34	2,865	2,718	7,387	34.12	217
2011	20,843.84	5,203	4,936	15,908	34.58	460
2012	159,124.19	36,758	34,872	124,252	34.95	3,555
2013	12,202.19	2,584	2,451	9,751	35.35	276
2014	523,557.86	101,047	95,862	427,696	35.55	12,031
2021	1,065,817.06	41,141	39,030	1,026,787	37.41	27,447
	7,339,372.93	2,044,186	1,939,289	5,400,084		158,852
MCMURRAY/SAXONBURG						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2061						
NET SALVAGE PERCENT.. 0						
1992	45,446.78	24,814	23,541	21,906	25.36	864
2011	3,266,953.16	927,815	880,204	2,386,749	28.99	82,330
2012	3,336.82	883	838	2,499	29.18	86
2018	2,859,613.70	370,606	351,588	2,508,025	30.22	82,992
	6,175,350.46	1,324,118	1,256,171	4,919,179		166,272
ROCK RUN FILTRATION PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2061						
NET SALVAGE PERCENT.. 0						
2011	3,653,502.98	1,037,595	984,351	2,669,152	28.99	92,071
2012	11,980.68	3,170	3,007	8,973	29.18	308
2013	26,102.71	6,374	6,047	20,056	29.41	682
2014	28,975.33	6,479	6,147	22,829	29.52	773
2017	8,099.75	1,252	1,188	6,912	30.09	230
2019	139,595.38	14,406	13,667	125,929	30.40	4,142
2022	7,533,727.56	120,540	114,355	7,419,373	30.65	242,068
	11,401,984.39	1,189,816	1,128,761	10,273,223		340,274

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, 2022

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	17,341	16,451	35,067	32.52	1,078
2018	38,365,682.82	4,266,264	4,047,342	34,318,341	35.98	953,817
2019	840,408.61	73,788	70,002	770,407	36.34	21,200
	39,257,609.48	4,357,393	4,133,795	35,123,814		976,095
MONTROSE TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2078						
NET SALVAGE PERCENT.. 0						
2018	5,095,728.34	566,645	537,568	4,558,160	35.98	126,686
2019	13,515.72	1,187	1,126	12,390	36.34	341
	5,109,244.06	567,832	538,694	4,570,550		127,027
OTHER LARGE STRUCTURES						
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1947	1,471.43	1,400	1,328	143	3.87	37
1948	50.73	48	46	5	4.24	1
1950	52.64	49	46	6	5.02	1
1951	62,055.43	57,681	54,721	7,334	5.42	1,353
1952	778.88	725	688	91	5.26	17
1953	258,227.60	238,706	226,457	31,771	5.68	5,593
1954	28,343.86	26,017	24,682	3,662	6.13	597
1955	19,687.25	18,073	17,146	2,542	6.03	422
1956	18,677.08	17,015	16,142	2,535	6.50	390
1957	7,983.86	7,269	6,896	1,088	6.45	169
1958	90,792.60	81,986	77,779	13,014	6.93	1,878
1959	33,314.00	29,829	28,298	5,016	7.42	676
1960	7,187.38	6,424	6,094	1,093	7.43	147
1961	176.69	156	148	29	7.94	4
1962	7,630.78	6,740	6,394	1,237	7.99	155
1963	356.55	312	296	61	8.53	7
1964	1,644.68	1,424	1,351	294	9.07	32
1965	7,820.31	6,745	6,399	1,421	9.17	155
1966	1,932.00	1,648	1,563	369	9.72	38

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, 2022

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						
1967	10,109.39	8,528	8,090	2,019	10.29	196
1968	709.83	596	565	144	10.44	14
1969	27,166.93	22,527	21,371	5,796	11.02	526
1970	887.03	731	693	194	11.20	17
1971	1,814.22	1,476	1,400	414	11.79	35
1972	28,265.59	22,697	21,532	6,733	12.39	543
1973	264,972.66	211,183	200,346	64,626	12.61	5,125
1974	136.88	108	102	34	13.23	3
1975	14,300.52	11,071	10,503	3,798	13.85	274
1976	1,651.31	1,259	1,194	457	14.48	32
1977	3,230.85	2,440	2,315	916	14.74	62
1978	11,819.41	8,784	8,333	3,486	15.38	227
1979	5,307.54	3,879	3,680	1,628	16.02	102
1980	3,214.26	2,308	2,190	1,025	16.67	61
1981	4,757.80	3,357	3,185	1,573	17.32	91
1982	15,858.16	11,047	10,480	5,378	17.64	305
1983	88,814.90	60,696	57,581	31,233	18.30	1,707
1984	36,490.52	24,445	23,191	13,300	18.97	701
1985	356,126.08	233,690	221,698	134,428	19.65	6,841
1986	384,445.62	246,968	234,295	150,151	20.32	7,389
1987	37,384.76	23,493	22,287	15,097	20.99	719
1988	127,148.09	78,082	74,075	53,073	21.68	2,448
1989	616,279.35	371,616	352,547	263,733	22.06	11,955
1990	753,469.38	443,191	420,449	333,021	22.75	14,638
1991	126,448.94	72,493	68,773	57,676	23.45	2,460
1992	23,868.61	13,323	12,639	11,229	24.14	465
1993	4,738.78	2,572	2,440	2,299	24.85	93
1994	854,557.39	450,523	427,405	427,153	25.56	16,712
1995	144,759.23	74,044	70,244	74,515	26.26	2,838
1996	569,143.09	282,067	267,593	301,550	26.97	11,181
1997	183,151.87	87,803	83,297	99,854	27.69	3,606
1998	3,238.27	1,499	1,422	1,816	28.41	64
1999	23.70	11	10	13	29.13	
2000	5,211.24	2,240	2,125	3,086	29.85	103
2001	717.04	296	281	436	30.58	14
2002	786,919.08	311,305	295,331	491,589	31.32	15,696
2003	193,142.28	73,066	69,317	123,826	32.05	3,864
2004	31,365.03	11,317	10,736	20,629	32.78	629
2005	40,511.27	13,822	13,113	27,399	33.78	811
2006	758,726.27	245,372	232,781	525,945	34.52	15,236

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, 2022

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						
2007	348,159.81	106,328	100,872	247,288	35.26	7,013
2008	272,563.72	78,253	74,237	198,326	36.01	5,508
2009	340,345.42	91,417	86,726	253,619	36.75	6,901
2010	1,796.73	449	426	1,371	37.50	37
2011	104,939.58	24,262	23,017	81,923	38.25	2,142
2012	1,259,676.91	265,792	252,153	1,007,524	39.25	25,669
2013	856,926.07	164,444	156,006	700,920	40.00	17,523
2014	274,001.92	47,293	44,866	229,136	40.76	5,622
2016	162,879.76	21,696	20,583	142,297	42.28	3,366
2017	233,406.93	26,445	25,088	208,319	43.04	4,840
2018	1,128,328.16	105,160	99,764	1,028,564	43.81	23,478
2019	1,944,775.50	141,580	134,315	1,810,461	44.58	40,612
2020	686,328.55	35,826	33,988	652,341	45.35	14,385
2021	1,727,828.24	54,599	51,797	1,676,031	45.90	36,515
2022	177,722.54	1,919	1,821	175,902	46.01	3,823
9999	27,162.27-	8,357-	7,928-	19,234-		552-
	16,561,584.49	5,095,278	4,833,816	11,727,768		336,337
	250,302,919.16	86,395,161	81,961,820	168,341,096		6,516,521
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						25.8 2.60

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, 2022

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

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.19 PURIFICATION SYSTEM - LARGE STRUCTURES PAINT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1983	72,520.43	72,520	72,520			
1984	234,848.64	234,849	234,849			
1985	136,747.74	136,748	136,748			
1986	103,281.57	103,282	103,282			
1987	104,997.90	104,998	104,998			
1988	99,795.30	99,795	99,795			
1989	6,520.49	6,520	6,520			
1991	1,937.55	1,938	1,938			
1994	36.73	37	37			
1996	174,603.42	174,603	174,603			
1997	251,912.62	251,913	251,913			
1998	175,497.41	175,497	175,497			
1999	516,089.23	516,089	516,089			
2004	475,875.22	475,875	475,875			
2005	650,415.46	650,415	650,415			
2007	375,290.42	375,290	375,290			
2008	114,399.73	114,400	114,400			
2015	27,772.91	20,830	17,763	10,010	2.50	4,004
	3,522,542.77	3,515,599	3,512,532	10,011		4,004
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.5 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, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 36-R0.5						
NET SALVAGE PERCENT.. 0						
1969	629.95	553	515	115	7.48	15
1970	6,246.09	5,443	5,069	1,177	7.74	152
1971	12,151.45	10,450	9,732	2,419	8.38	289
1972	26,320.18	22,462	20,919	5,401	8.67	623
1973	212,568.44	179,918	167,556	45,012	8.98	5,012
1974	27,008.41	22,660	21,103	5,905	9.31	634
1975	36,735.67	30,535	28,437	8,299	9.65	860
1976	934,491.40	769,086	716,244	218,247	10.00	21,825
1977	25,375.65	20,666	19,246	6,130	10.37	591
1978	45,491.56	36,639	34,122	11,370	10.75	1,058
1979	17,358.52	13,817	12,868	4,491	11.15	403
1980	54,388.43	42,994	40,040	14,348	11.26	1,274
1981	174,695.72	136,298	126,933	47,763	11.69	4,086
1982	6,881.82	5,296	4,932	1,950	12.13	161
1983	66,832.06	50,685	47,203	19,629	12.58	1,560
1984	270,485.96	203,081	189,128	81,358	12.78	6,366
1985	905,610.11	669,065	623,096	282,514	13.26	21,306
1986	1,879,525.71	1,372,054	1,277,784	601,742	13.50	44,573
1987	673,269.51	482,802	449,630	223,640	14.00	15,974
1988	102,352.67	72,384	67,411	34,942	14.28	2,447
1989	737,377.82	513,805	478,503	258,875	14.58	17,755
1990	412,601.18	281,600	262,252	150,349	15.12	9,944
1991	668,210.16	448,369	417,563	250,647	15.45	16,223
1992	4,093,160.18	2,696,574	2,511,301	1,581,859	15.80	100,118
1993	95,096.06	61,432	57,211	37,885	16.16	2,344
1994	707,301.37	447,510	416,763	290,538	16.55	17,555
1995	4,450,371.04	2,765,906	2,575,869	1,874,502	16.75	111,911
1996	1,985,333.27	1,204,700	1,121,929	863,404	17.17	50,286
1997	3,208,756.84	1,898,301	1,767,875	1,440,882	17.60	81,868
1998	2,000,300.20	1,156,574	1,077,109	923,191	17.87	51,661
1999	6,957,950.84	3,907,585	3,639,107	3,318,844	18.34	180,962
2000	1,218.59	666	620	599	18.65	32
2001	2,385,087.64	1,266,482	1,179,466	1,205,622	18.99	63,487
2002	75,523.15	38,864	36,194	39,329	19.34	2,034
2003	1,912,442.98	954,692	889,098	1,023,345	19.56	52,318
2004	1,937,000.62	931,697	867,683	1,069,318	19.96	53,573
2005	2,158,810.04	1,001,256	932,463	1,226,347	20.23	60,620
2006	674,599.67	301,681	280,953	393,647	20.40	19,296
2007	2,333,186.54	998,137	929,558	1,403,629	20.73	67,710
2008	1,742,308.45	712,430	663,481	1,078,827	20.96	51,471
2009	323,742.49	125,871	117,223	206,519	21.22	9,732

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, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 36-R0.5						
NET SALVAGE PERCENT.. 0						
2010	559,352.70	206,289	192,116	367,237	21.40	17,161
2011	1,237,896.29	431,283	401,651	836,245	21.50	38,895
2012	1,282,417.78	418,838	390,061	892,357	21.65	41,217
2013	444,464.48	135,117	125,834	318,630	21.75	14,650
2014	596,572.83	167,876	156,342	440,231	21.71	20,278
2015	4,029,592.71	1,033,591	962,576	3,067,017	21.74	141,077
2016	5,614,955.49	1,299,301	1,210,030	4,404,925	21.59	204,026
2017	5,748,005.43	1,176,042	1,095,240	4,652,765	21.38	217,622
2018	2,924,125.66	514,646	479,286	2,444,840	21.07	116,034
2019	3,869,795.78	563,442	524,729	3,345,067	20.54	162,856
2020	7,548,275.87	849,181	790,836	6,757,440	19.72	342,669
2021	8,857,544.59	667,859	621,973	8,235,572	18.38	448,072
2022	19,898,800.75	636,762	593,012	19,305,789	15.12	1,276,838
9999	42,367.00-	13,453-	12,529-	29,838-		1,660-
	106,908,231.80	33,947,794	31,615,346	75,292,886		4,189,844
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						18.0 3.92

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, 2022

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

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.30 GRANULAR ACTIVATED CARBON

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 7-L2						
NET SALVAGE PERCENT.. 0						
1992	755.89	756	756			
1994	3,127.19	3,127	3,127			
1995	22,529.51	22,530	22,530			
1996	19,021.10	19,021	19,021			
1998	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	38,502	38,502			
2007	133,689.45	128,262	126,376	7,313	0.66	7,313
2008	22,525.60	21,296	20,983	1,543	0.84	1,543
2009	290,056.89	269,405	265,443	24,614	1.03	23,897
2010	252,059.62	229,374	226,001	26,059	1.24	21,015
2011	762,602.44	677,954	667,983	94,619	1.44	65,708
2012	400,634.51	346,228	341,136	59,499	1.65	36,060
2013	1,334,285.01	1,116,797	1,100,373	233,912	1.85	126,439
2014	648,647.47	523,783	516,080	132,567	2.03	65,304
2015	42,995.05	33,278	32,789	10,206	2.19	4,660
2016	110,250.14	81,056	79,864	30,386	2.34	12,985
2017	448,612.29	308,421	303,885	144,727	2.50	57,891
2018	1,179,397.17	733,467	722,680	456,717	2.74	166,685
2019	1,522,194.81	807,068	795,198	726,997	3.10	234,515
2020	617,251.95	251,345	247,648	369,604	3.64	101,540
2021	176,656.83	45,719	45,047	131,610	4.30	30,607
	9,238,160.63	6,869,756	6,787,789	2,450,372		956,162

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.6 10.35

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, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R3						
NET SALVAGE PERCENT.. 0						
1991	6,218,823.68	5,367,467	6,218,824			
1997	592,975.99	455,168	527,438	65,538	7.72	8,489
1999	1,626,361.65	1,181,064	1,368,590	257,772	8.86	29,094
2000	840,783.05	592,079	686,087	154,696	9.45	16,370
2002	3,162.77	2,081	2,411	752	10.65	71
2003	256,272.33	162,425	188,214	68,058	11.27	6,039
2004	54,091.81	32,823	38,035	16,057	11.99	1,339
2005	13,991.19	8,129	9,420	4,571	12.62	362
2013	15,021.77	5,109	5,920	9,102	18.43	494
2014	585,687.37	179,689	208,219	377,468	19.20	19,660
2015	1,027,405.88	280,482	325,016	702,390	19.97	35,172
2016	3,708,242.13	884,787	1,025,271	2,682,971	20.75	129,300
2017	16,493.28	3,356	3,889	12,604	21.53	585
	14,959,312.90	9,154,659	10,607,334	4,351,979		246,975
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						17.6 1.65

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, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S0.5						
NET SALVAGE PERCENT.. 0						
1900	149,332.15	146,346	144,680	4,652	2.50	1,861
1906	5,040.82	4,874	4,819	222	3.98	56
1907	45,842.71	43,945	43,445	2,398	4.99	481
1911	20,525.83	19,454	19,233	1,293	6.14	211
1912	4,724.92	4,438	4,387	338	7.15	47
1922	36,577.38	33,454	33,073	3,504	9.38	374
1923	13,924.20	12,607	12,464	1,460	10.40	140
1924	1,133.68	1,027	1,015	119	10.20	12
1929	2,369.27	2,104	2,080	289	11.77	25
1931	5,288.47	4,645	4,592	696	12.67	55
1933	63.71	56	55	9	12.54	1
1935	284.14	246	243	41	13.52	3
1938	6,676.64	5,698	5,633	1,044	14.51	72
1940	15,423.51	12,979	12,831	2,593	15.54	167
1941	8,179.12	6,866	6,788	1,391	15.59	89
1943	63.93	53	52	12	15.73	1
1949	20,568.09	16,479	16,291	4,277	18.24	234
1950	11,060.40	8,821	8,721	2,339	18.41	127
1951	83,409.40	66,194	65,441	17,968	18.59	967
1952	1,040.68	822	813	228	18.79	12
1953	756,704.98	594,316	587,552	169,153	18.99	8,907
1954	170,928.21	132,298	130,792	40,136	20.00	2,007
1955	58,336.17	44,890	44,379	13,957	20.22	690
1956	48,108.86	36,794	36,375	11,734	20.45	574
1957	83,541.57	63,475	62,753	20,789	20.71	1,004
1958	75,435.76	56,924	56,276	19,160	20.97	914
1959	165,072.60	123,689	122,281	42,792	21.25	2,014
1960	24,771.56	18,425	18,215	6,557	21.53	305
1961	397,218.36	293,147	289,811	107,407	21.83	4,920
1962	185,152.99	135,532	133,990	51,163	22.15	2,310
1963	15,014.01	10,899	10,775	4,239	22.47	189
1964	45,165.89	32,501	32,131	13,035	22.80	572
1965	55,992.11	39,922	39,468	16,524	23.15	714
1966	390,972.67	276,105	272,963	118,010	23.50	5,022
1967	790,112.78	552,526	546,238	243,875	23.87	10,217
1968	280,333.49	194,047	191,839	88,494	24.24	3,651
1969	83,642.58	57,278	56,626	27,017	24.62	1,097
1970	69,308.32	46,936	46,402	22,906	25.02	916
1971	373,587.66	250,117	247,270	126,318	25.42	4,969
1972	171,960.45	113,769	112,474	59,486	25.83	2,303
1973	3,506,389.60	2,308,607	2,282,333	1,224,057	25.68	47,666

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, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S0.5						
NET SALVAGE PERCENT.. 0						
1974	689,719.04	448,248	443,146	246,573	26.13	9,436
1975	387,274.06	248,320	245,494	141,780	26.58	5,334
1976	348,176.54	220,187	217,681	130,496	27.03	4,828
1977	204,881.25	127,723	126,269	78,612	27.49	2,860
1978	444,420.51	274,919	271,790	172,631	27.44	6,291
1979	295,435.40	179,920	177,872	117,563	27.93	4,209
1980	1,069.41	641	634	435	28.43	15
1981	53,475.93	31,513	31,154	22,322	28.92	772
1982	884,554.56	515,872	510,001	374,554	28.94	12,942
1983	1,382,963.99	792,162	783,146	599,818	29.46	20,360
1984	32,177.35	18,087	17,881	14,296	29.99	477
1985	1,729,942.58	960,118	949,191	780,752	30.07	25,964
1986	1,630,335.65	886,577	876,487	753,849	30.62	24,619
1987	228,514.49	122,484	121,090	107,424	30.73	3,496
1988	3,046,796.02	1,597,740	1,579,556	1,467,240	31.29	46,892
1989	5,083,658.03	2,622,659	2,592,811	2,490,847	31.44	79,225
1990	6,106,566.35	3,076,488	3,041,474	3,065,092	32.01	95,754
1991	669,601.14	331,185	327,416	342,185	32.19	10,630
1992	1,309,905.42	631,243	624,059	685,846	32.79	20,916
1993	7,643,900.65	3,607,921	3,566,859	4,077,042	33.00	123,547
1994	2,019,996.26	926,774	916,226	1,103,770	33.61	32,841
1995	1,581,036.69	708,621	700,556	880,481	33.85	26,011
1996	3,312,549.89	1,439,634	1,423,250	1,889,300	34.48	54,794
1997	2,274,954.10	962,988	952,028	1,322,926	34.74	38,081
1998	1,212,448.90	499,044	493,364	719,085	35.02	20,534
1999	5,084,534.41	2,031,271	2,008,153	3,076,381	35.32	87,100
2000	3,489,294.04	1,342,680	1,327,399	2,161,895	35.98	60,086
2001	5,084,779.50	1,891,538	1,870,011	3,214,768	36.30	88,561
2002	2,268,940.20	814,096	804,831	1,464,109	36.64	39,959
2003	2,404,454.75	830,018	820,572	1,583,883	36.99	42,819
2004	1,517,049.91	502,447	496,729	1,020,321	37.36	27,311
2005	3,727,603.01	1,180,905	1,167,465	2,560,138	37.75	67,818
2006	2,875,433.57	868,381	858,498	2,016,936	38.14	52,882
2007	1,531,810.89	439,323	434,323	1,097,488	38.55	28,469
2008	235,745.39	63,934	63,206	172,539	38.97	4,427
2009	24,794.77	6,328	6,256	18,539	39.41	470
2010	796,219.58	190,137	187,973	608,247	39.85	15,263
2011	258,960.83	57,489	56,835	202,126	40.31	5,014
2012	223,893.98	45,853	45,331	178,563	40.78	4,379
2013	4,264,204.25	798,259	789,174	3,475,030	41.26	84,223
2014	6,062,486.59	1,030,623	1,018,893	5,043,594	41.50	121,532

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, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S0.5						
NET SALVAGE PERCENT.. 0						
2015	376,449.27	57,032	56,383	320,066	42.00	7,621
2016	8,398,789.93	1,118,719	1,105,987	7,292,803	42.28	172,488
2017	5,262,373.53	598,858	592,042	4,670,332	42.81	109,094
2018	3,551,758.31	335,641	331,821	3,219,937	43.12	74,674
2019	3,416,456.89	254,868	251,968	3,164,489	43.45	72,831
2020	975,427.63	52,673	52,073	923,355	43.80	21,081
2021	2,005,025.25	65,765	65,017	1,940,008	44.16	43,931
2022	6,649,751.93	74,477	73,629	6,576,123	44.34	148,311
9999	2,905,114.51-	998,141-	986,781-	1,918,334-		51,687-
	118,334,757.78	40,657,547	40,194,822	78,139,936		2,105,381
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						37.1 1.78

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, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S0.5						
NET SALVAGE PERCENT.. 0						
1992	189,738.86	91,435	88,387	101,352	32.79	3,091
2007	122,168.23	35,038	33,870	88,298	38.55	2,290
2008	452,291.74	122,662	118,573	333,719	38.97	8,563
2009	610,424.47	155,780	150,586	459,838	39.41	11,668
2010	1,113,481.79	265,899	257,034	856,448	39.85	21,492
2011	1.21			1	40.31	
2012	70,427.57	14,424	13,943	56,485	40.78	1,385
2013	7,308,578.58	1,368,166	1,322,553	5,986,026	41.26	145,081
2014	402,306.06	68,392	66,112	336,194	41.50	8,101
2015	76,345.70	11,566	11,180	65,166	42.00	1,552
2017	23,320.15	2,654	2,566	20,754	42.81	485
2018	41,920.13	3,961	3,829	38,091	43.12	883
2019	3,889.76	290	280	3,610	43.45	83
2021	3,744,972.56	122,835	118,740	3,626,233	44.16	82,116
2022	4,000,000.00	44,800	43,306	3,956,694	44.34	89,235
	18,159,866.81	2,307,902	2,230,959	15,928,908		376,025
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						42.4 2.07

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, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S0.5						
NET SALVAGE PERCENT.. 0						
2007	729,975.76	209,357	202,396	527,580	38.55	13,686
2008	37,653.40	10,212	9,872	27,781	38.97	713
2009	21,769.28	5,556	5,371	16,398	39.41	416
2010	13,139.81	3,138	3,034	10,106	39.85	254
2011	261,613.14	58,078	56,147	205,466	40.31	5,097
2012	1,944,284.21	398,189	384,950	1,559,334	40.78	38,238
2013	5,126,495.63	959,680	927,773	4,198,723	41.26	101,763
2014	4,119,155.97	700,257	676,975	3,442,181	41.50	82,944
2015	141,079.99	21,374	20,663	120,417	42.00	2,867
2016	1,668,150.30	222,198	214,811	1,453,339	42.28	34,374
2017	150,532.79	17,131	16,561	133,972	42.81	3,129
2018	115,120.43	10,879	10,517	104,603	43.12	2,426
2019	33,498.57	2,499	2,416	31,083	43.45	715
2021	3,744,972.50	122,835	118,752	3,626,220	44.16	82,115
	18,107,441.78	2,741,383	2,650,238	15,457,204		368,737
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						41.9 2.04

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, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S0.5						
NET SALVAGE PERCENT.. 0						
2007	173,959.09	49,891	48,034	125,925	38.55	3,267
2010	31,397.64	7,498	7,219	24,179	39.85	607
2011	100,934.51	22,407	21,573	79,362	40.31	1,969
2014	280,555.88	47,694	45,919	234,637	41.50	5,654
2016	231,860.11	30,884	29,734	202,126	42.28	4,781
	818,707.23	158,374	152,479	666,228		16,278
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						40.9 1.99

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 330.40 CLEARWELL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S0.5						
NET SALVAGE PERCENT.. 0						
2012	12,768,982.03	2,615,088	2,516,589	10,252,393	40.78	251,407
2018	32,063.68	3,030	2,916	29,148	43.12	676
2019	5,254.37	392	377	4,877	43.45	112
	12,806,300.08	2,618,510	2,519,882	10,286,418		252,195
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						40.8 1.97

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, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	279,291.75	279,292	279,292			
2003	135,772.35	135,772	135,772			
2004	456,940.96	456,941	456,941			
2007	263,798.12	263,798	263,798			
2015	272,106.38	204,080	115,888	156,218	2.50	62,487
2021	75,053.53	11,258	6,393	68,661	8.50	8,078
	1,482,963.09	1,351,141	1,258,084	224,879		70,565
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.2 4.76

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, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1983	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	3,395,716	3,395,716			
2013	1,350,299.88	1,282,785	1,184,831	165,469	0.50	165,469
2014	772,333.61	656,484	606,354	165,980	1.50	110,653
2015	3,817,936.25	2,863,452	2,644,797	1,173,139	2.50	469,256
2016	800,361.02	520,235	480,509	319,852	3.50	91,386
2017	602,080.95	331,145	305,859	296,222	4.50	65,827
2018	2,787,180.26	1,254,231	1,158,457	1,628,723	5.50	296,131
2019	1,065,127.17	372,795	344,328	720,799	6.50	110,892
2020	3,536,983.30	884,246	816,724	2,720,259	7.50	362,701
2021	3,361,462.69	504,219	465,717	2,895,746	8.50	340,676
2022	5,162,500.00	258,125	238,414	4,924,086	9.50	518,325
	41,010,970.46	26,682,422	26,000,695	15,010,275		2,531,316
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.9 6.17

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, 2022

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 110-R2						
NET SALVAGE PERCENT.. 0						
1912	64,394.81	51,233	35,159	29,236	28.39	1,030
1913	70,090.10	56,030	38,451	31,639	27.48	1,151
1914	220,104.03	174,322	119,630	100,474	28.49	3,527
1915	154,370.49	121,150	83,140	71,230	29.48	2,416
1916	710,827.93	560,203	384,443	326,385	28.64	11,396
1917	93,961.29	73,356	50,341	43,620	29.64	1,472
1918	57,177.46	44,215	30,343	26,834	30.64	876
1919	98,037.28	76,097	52,222	45,815	29.84	1,535
1920	205,551.86	158,028	108,448	97,104	30.83	3,150
1921	206,323.54	157,053	107,779	98,545	31.84	3,095
1922	188,281.37	143,809	98,690	89,591	31.08	2,883
1923	1,404,369.20	1,061,984	728,793	675,576	32.08	21,059
1924	779,789.44	583,750	400,602	379,187	33.08	11,463
1925	639,057.59	479,804	329,268	309,790	32.36	9,573
1926	1,655,947.84	1,230,369	844,348	811,600	33.38	24,314
1927	212,421.44	156,215	107,204	105,217	34.36	3,062
1928	330,305.20	243,468	167,081	163,224	33.71	4,842
1929	173,994.27	126,894	87,082	86,912	34.71	2,504
1930	150,371.95	108,493	74,454	75,918	35.71	2,126
1931	211,652.67	152,983	104,986	106,667	35.09	3,040
1932	63,534.27	45,427	31,175	32,359	36.08	897
1933	46,660.54	32,989	22,639	24,022	37.09	648
1934	84,599.56	59,896	41,104	43,496	36.50	1,192
1935	165,466.83	115,827	79,487	85,980	37.50	2,293
1936	115,480.27	79,912	54,840	60,640	38.50	1,575
1937	204,247.87	141,462	97,079	107,169	37.95	2,824
1938	85,675.03	58,636	40,239	45,436	38.96	1,166
1939	169,439.14	114,609	78,651	90,788	39.95	2,273
1940	131,156.35	88,727	60,889	70,267	39.45	1,781
1941	131,168.90	87,660	60,157	71,012	40.45	1,756
1942	106,082.72	70,025	48,055	58,028	41.45	1,400
1943	88,822.20	58,605	40,218	48,604	40.99	1,186
1944	45,635.00	29,736	20,407	25,228	41.98	601
1945	224,469.58	144,379	99,081	125,389	42.99	2,917
1946	323,175.65	207,673	142,517	180,659	42.55	4,246
1947	280,329.54	177,785	122,006	158,324	43.55	3,635
1948	272,650.54	170,625	117,092	155,559	44.55	3,492
1949	133,423.99	83,363	57,208	76,216	44.14	1,727
1950	273,949.34	168,808	115,846	158,103	45.15	3,502
1951	474,241.46	288,244	197,809	276,432	46.14	5,991
1952	446,249.53	270,561	185,674	260,576	45.78	5,692

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, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 110-R2						
NET SALVAGE PERCENT.. 0						
1953	1,294,547.68	773,751	530,991	763,557	46.78	16,322
1954	1,633,334.56	962,197	660,314	973,021	47.78	20,365
1955	3,638,982.30	2,136,810	1,466,399	2,172,583	47.45	45,787
1956	1,801,376.87	1,042,277	715,269	1,086,108	48.44	22,422
1957	2,712,963.73	1,545,847	1,060,847	1,652,117	49.45	33,410
1958	2,388,716.08	1,355,835	930,450	1,458,266	49.14	29,676
1959	2,430,297.60	1,358,050	931,970	1,498,328	50.14	29,883
1960	3,016,139.84	1,658,877	1,138,414	1,877,726	51.14	36,717
1961	3,943,114.24	2,158,461	1,481,257	2,461,857	50.85	48,414
1962	1,501,794.49	808,566	554,883	946,911	51.87	18,255
1963	2,116,420.15	1,120,856	769,194	1,347,226	52.85	25,492
1964	5,051,460.60	2,659,594	1,825,163	3,226,298	52.61	61,325
1965	4,901,743.52	2,536,652	1,740,793	3,160,951	53.61	58,962
1966	4,913,624.99	2,498,578	1,714,664	3,198,961	54.61	58,578
1967	6,019,230.65	3,039,711	2,086,020	3,933,211	54.40	72,302
1968	5,833,017.78	2,893,177	1,985,460	3,847,558	55.38	69,476
1969	4,636,349.24	2,282,011	1,566,044	3,070,305	55.20	55,621
1970	3,976,003.61	1,920,410	1,317,893	2,658,111	56.20	47,297
1971	5,458,690.81	2,586,328	1,774,883	3,683,808	57.20	64,402
1972	8,812,629.40	4,138,411	2,840,010	5,972,619	57.03	104,728
1973	8,505,602.29	3,915,979	2,687,365	5,818,237	58.02	100,280
1974	5,056,218.49	2,280,355	1,564,908	3,491,310	59.03	59,145
1975	6,155,926.54	2,748,621	1,886,258	4,269,669	58.88	72,515
1976	9,725,716.53	4,251,111	2,917,351	6,808,366	59.88	113,700
1977	6,236,747.09	2,695,522	1,849,818	4,386,929	59.77	73,397
1978	10,023,948.27	4,238,125	2,908,439	7,115,509	60.76	117,108
1979	8,878,887.12	3,668,756	2,517,706	6,361,181	61.77	102,982
1980	12,619,329.50	5,148,686	3,533,317	9,086,012	61.67	147,333
1981	8,294,412.89	3,304,494	2,267,729	6,026,684	62.67	96,165
1982	6,123,004.40	2,405,116	1,650,526	4,472,478	62.60	71,445
1983	10,007,988.01	3,835,061	2,631,834	7,376,154	63.59	115,996
1984	14,857,988.49	5,547,973	3,807,330	11,050,658	64.60	171,063
1985	18,905,434.18	6,947,747	4,767,934	14,137,500	64.54	219,050
1986	26,053,236.74	9,319,243	6,395,388	19,657,849	65.54	299,937
1987	26,694,593.18	9,380,480	6,437,412	20,257,181	65.52	309,176
1988	36,187,395.39	12,361,614	8,483,233	27,704,162	66.51	416,541
1989	33,457,858.70	11,208,383	7,691,822	25,766,037	66.50	387,459
1990	33,954,722.93	11,035,285	7,573,032	26,381,691	67.50	390,840
1991	21,816,992.36	6,942,167	4,764,105	17,052,887	67.50	252,635
1992	25,510,600.41	7,857,265	5,392,096	20,118,504	68.51	293,658
1993	36,329,113.79	10,931,430	7,501,761	28,827,353	68.54	420,592

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, 2022

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 110-R2						
NET SALVAGE PERCENT.. 0						
1994	40,465,697.45	11,763,378	8,072,690	32,393,007	69.54	465,818
1995	48,546,074.34	13,617,174	9,344,869	39,201,205	70.54	555,730
1996	41,018,214.91	11,197,973	7,684,678	33,333,537	70.58	472,280
1997	36,070,318.93	9,565,849	6,564,622	29,505,697	70.65	417,632
1998	90,453,170.78	23,047,468	15,816,466	74,636,705	71.65	1,041,685
1999	55,768,673.68	13,763,709	9,445,430	46,323,244	71.73	645,800
2000	58,106,025.46	13,724,643	9,418,620	48,687,405	72.74	669,335
2001	64,369,490.90	14,669,807	10,067,245	54,302,246	72.84	745,500
2002	65,840,072.71	14,307,048	9,818,299	56,021,774	73.84	758,691
2003	24,254,404.59	5,059,469	3,472,092	20,782,313	73.96	280,994
2004	62,184,091.38	12,424,381	8,526,308	53,657,783	74.09	724,224
2005	59,493,663.01	11,244,302	7,716,471	51,777,192	75.09	689,535
2006	18,031,384.76	3,242,043	2,224,872	15,806,513	75.25	210,053
2007	79,817,735.90	13,608,924	9,339,208	70,478,528	75.41	934,605
2008	100,396,328.21	16,013,214	10,989,166	89,407,162	76.41	1,170,098
2009	91,858,059.17	13,760,337	9,443,116	82,414,943	76.59	1,076,054
2010	95,529,193.96	13,374,087	9,178,049	86,351,145	76.79	1,124,510
2011	117,490,444.08	15,273,758	10,481,710	107,008,734	76.99	1,389,904
2012	108,693,195.34	13,010,575	8,928,587	99,764,608	77.22	1,291,953
2013	143,938,128.03	15,718,044	10,786,604	133,151,524	77.46	1,718,971
2014	133,400,831.63	13,153,322	9,026,548	124,374,284	77.71	1,600,493
2015	167,564,057.78	14,712,124	10,096,285	157,467,773	77.97	2,019,594
2016	174,711,423.58	13,522,664	9,280,011	165,431,413	77.53	2,133,773
2017	117,619,921.27	7,762,915	5,327,348	112,292,573	77.83	1,442,793
2018	153,541,908.45	8,429,451	5,784,762	147,757,146	77.47	1,907,282
2019	164,187,966.62	7,125,758	4,890,095	159,297,872	77.15	2,064,781
2020	180,793,608.39	5,749,237	3,945,449	176,848,159	76.24	2,319,624
2021	117,257,700.65	2,321,702	1,593,282	115,664,419	74.26	1,557,560
2022	183,033,578.27	1,317,842	904,378	182,129,200	68.94	2,641,851
9999	274,934,062.43-	43,197,906-	29,644,828-	245,289,234-		3,334,600-
	2,972,470,945.31	467,037,509	320,507,351	2,651,963,594		36,052,282
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					73.6	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, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2.5						
NET SALVAGE PERCENT.. 0						
1937	30,421.03	27,050	24,424	5,997	10.65	563
1938	1,899.51	1,685	1,521	379	10.74	35
1939	34,145.67	30,222	27,288	6,858	10.84	633
1940	69,389.09	61,257	55,311	14,078	10.95	1,286
1941	47,132.00	41,486	37,459	9,673	11.09	872
1942	46,067.72	40,051	36,163	9,905	12.09	819
1943	20,961.71	18,165	16,402	4,560	12.24	373
1944	13,326.33	11,507	10,390	2,936	12.41	237
1945	24,062.19	20,698	18,689	5,373	12.59	427
1946	91,587.42	78,472	70,855	20,732	12.79	1,621
1947	185,301.41	158,099	142,753	42,548	12.99	3,275
1948	250,930.53	213,115	192,428	58,503	13.22	4,425
1949	277,073.92	232,160	209,625	67,449	14.22	4,743
1950	313,367.31	261,286	235,923	77,444	14.45	5,359
1951	400,503.48	332,178	299,934	100,569	14.71	6,837
1952	530,478.14	437,538	395,067	135,411	14.97	9,045
1953	531,886.60	436,200	393,859	138,028	15.25	9,051
1954	494,210.20	399,470	360,694	133,516	16.25	8,216
1955	645,529.15	518,489	468,160	177,369	16.54	10,724
1956	689,627.70	550,323	496,904	192,724	16.83	11,451
1957	663,865.38	526,180	475,104	188,761	17.14	11,013
1958	891,421.66	701,460	633,370	258,052	17.47	14,771
1959	1,034,815.23	808,191	729,741	305,074	17.80	17,139
1960	975,633.99	750,067	677,259	298,375	18.80	15,871
1961	983,049.79	749,674	676,904	306,146	19.15	15,987
1962	942,507.42	712,724	643,541	298,966	19.50	15,332
1963	833,208.24	624,656	564,021	269,187	19.87	13,547
1964	695,395.98	516,679	466,526	228,870	20.24	11,308
1965	1,035,253.24	755,942	682,564	352,689	21.24	16,605
1966	1,056,808.40	764,284	690,096	366,712	21.62	16,962
1967	1,094,668.46	783,783	707,702	386,966	22.02	17,573
1968	1,225,642.57	868,368	784,077	441,566	22.42	19,695
1969	1,327,469.16	923,255	833,636	493,833	23.42	21,086
1970	1,438,402.00	989,333	893,300	545,102	23.83	22,875
1971	1,667,104.06	1,133,297	1,023,289	643,815	24.26	26,538
1972	1,801,913.78	1,210,165	1,092,696	709,218	24.69	28,725
1973	2,348,719.94	1,557,906	1,406,682	942,038	25.13	37,487
1974	1,369,512.33	890,046	803,650	565,862	26.13	21,656
1975	816,298.05	523,410	472,603	343,695	26.58	12,931
1976	1,145,750.21	724,572	654,239	491,511	27.03	18,184
1977	1,478,896.51	921,944	832,452	646,445	27.49	23,516

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 333.00 SERVICES

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

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 70-R2.5						
NET SALVAGE PERCENT.. 0						
1978	2,039,036.73	1,242,997	1,122,341	916,696	28.50	32,165
1979	3,108,004.83	1,865,735	1,684,631	1,423,374	28.96	49,150
1980	2,767,281.38	1,634,910	1,476,211	1,291,070	29.44	43,854
1981	2,694,215.50	1,565,339	1,413,394	1,280,822	29.93	42,794
1982	2,673,285.59	1,515,753	1,368,621	1,304,665	30.93	42,181
1983	2,969,396.43	1,653,954	1,493,407	1,475,989	31.42	46,976
1984	3,514,738.96	1,921,508	1,734,990	1,779,749	31.92	55,757
1985	3,846,470.58	2,062,478	1,862,276	1,984,195	32.43	61,184
1986	4,649,142.23	2,426,852	2,191,281	2,457,861	33.43	73,523
1987	6,563,247.52	3,355,132	3,029,454	3,533,794	33.94	104,119
1988	7,273,136.71	3,638,023	3,284,885	3,988,252	34.47	115,702
1989	7,627,012.08	3,730,372	3,368,270	4,258,742	34.99	121,713
1990	8,605,759.79	4,083,433	3,687,059	4,918,701	35.99	136,669
1991	6,274,975.08	2,905,313	2,623,298	3,651,677	36.53	99,964
1992	6,696,271.92	3,022,697	2,729,288	3,966,984	37.07	107,013
1993	9,759,041.43	4,290,075	3,873,643	5,885,398	37.61	156,485
1994	7,947,026.80	3,397,354	3,067,577	4,879,450	38.17	127,835
1995	10,875,110.50	4,485,983	4,050,534	6,824,576	39.17	174,230
1996	11,466,323.04	4,588,822	4,143,391	7,322,932	39.72	184,364
1997	10,896,378.38	4,223,436	3,813,472	7,082,906	40.29	175,798
1998	47,824,584.07	17,924,654	16,184,731	31,639,853	40.86	774,348
1999	14,070,890.40	5,092,255	4,597,956	9,472,934	41.44	228,594
2000	14,222,983.78	4,928,264	4,449,884	9,773,100	42.44	230,280
2001	17,070,023.80	5,687,732	5,135,631	11,934,393	43.02	277,415
2002	30,089,115.35	9,622,499	8,688,455	21,400,660	43.60	490,841
2003	3,704,848.59	1,134,425	1,024,308	2,680,541	44.19	60,659
2004	2,180,608.39	637,392	575,521	1,605,087	44.79	35,836
2005	18,930,698.08	5,266,520	4,755,306	14,175,392	45.40	312,233
2006	93,908.71	24,642	22,250	71,659	46.39	1,545
2007	13,990,847.17	3,469,730	3,132,928	10,857,919	47.00	231,020
2008	26,796,153.57	6,254,222	5,647,132	21,149,022	47.61	444,214
2009	23,799,166.99	5,204,878	4,699,647	19,099,520	48.23	396,009
2010	18,895,139.02	3,850,829	3,477,034	15,418,105	48.85	315,621
2011	19,226,910.87	3,626,195	3,274,205	15,952,706	49.48	322,407
2012	21,862,126.98	3,786,520	3,418,967	18,443,160	50.11	368,053
2013	22,934,423.35	3,637,400	3,284,322	19,650,101	50.38	390,038
2014	20,764,500.50	2,965,171	2,677,346	18,087,154	51.02	354,511
2015	21,811,763.63	2,765,732	2,497,266	19,314,498	51.67	373,805
2016	28,150,507.93	3,130,336	2,826,478	25,324,030	51.98	487,188
2017	25,691,005.26	2,430,369	2,194,456	23,496,549	52.64	446,363
2018	24,481,849.42	1,916,929	1,730,855	22,750,994	52.97	429,507

PENNSYLVANIA-AMERICAN WATER COMPANY
 WATER OPERATIONS

ACCOUNT 333.00 SERVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2.5						
NET SALVAGE PERCENT.. 0						
2019	26,268,941.72	1,628,674	1,470,581	24,798,361	52.99	467,982
2020	28,544,731.17	1,284,513	1,159,827	27,384,904	53.06	516,112
2021	24,874,186.54	686,528	619,887	24,254,300	52.85	458,927
2022	25,018,984.40	245,186	221,387	24,797,597	50.78	488,334
9999	25,482,909.59-	6,667,931-	6,020,684-	19,462,226-		429,042-
	647,586,083.09	169,449,217	153,001,000	494,585,083		10,903,069
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					45.4	1.68

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, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 21-L1						
NET SALVAGE PERCENT.. 0						
1973	26,229.19	24,797	23,834	2,395	2.86	837
1991	649,797.82	542,451	521,380	128,418	6.23	20,613
1992	137,223.87	113,429	109,023	28,201	6.40	4,406
1993	221,791.90	181,248	174,208	47,584	6.60	7,210
1994	186,965.91	151,330	145,452	41,514	6.71	6,187
1995	208,029.00	165,903	159,459	48,570	6.98	6,958
1996	48,312.72	38,022	36,545	11,768	7.17	1,641
1997	1,241,061.77	962,071	924,700	316,362	7.39	42,809
1998	10,408,511.27	7,956,266	7,647,208	2,761,303	7.55	365,735
1999	1,695,570.36	1,275,069	1,225,539	470,031	7.75	60,649
2000	2,500,977.91	1,845,722	1,774,026	726,952	7.99	90,983
2001	4,084,869.22	2,959,896	2,844,920	1,239,949	8.17	151,769
2002	2,373,275.87	1,688,348	1,622,765	750,511	8.32	90,206
2003	342,345.40	238,341	229,083	113,262	8.51	13,309
2004	1,918.01	1,302	1,251	667	8.75	76
2005	2,397,726.48	1,586,096	1,524,485	873,241	8.96	97,460
2006	119,242.88	76,733	73,752	45,491	9.14	4,977
2007	3,472,076.06	2,168,659	2,084,418	1,387,658	9.32	148,890
2008	5,815,187.20	3,515,862	3,379,290	2,435,897	9.48	256,951
2009	9,808,215.58	5,720,151	5,497,954	4,310,262	9.65	446,659
2010	12,258,077.20	6,864,523	6,597,874	5,660,203	9.82	576,395
2011	17,053,466.47	9,120,194	8,765,924	8,287,542	10.00	828,754
2012	13,333,732.51	6,776,203	6,512,984	6,820,749	10.16	671,334
2013	9,565,455.00	4,570,374	4,392,840	5,172,615	10.38	498,325
2014	6,550,505.50	2,917,595	2,804,262	3,746,244	10.58	354,087
2015	13,002,630.46	5,324,577	5,117,746	7,884,884	10.82	728,732
2016	15,720,871.79	5,804,146	5,578,687	10,142,185	11.11	912,888
2017	16,033,645.29	5,210,935	5,008,519	11,025,126	11.42	965,423
2018	13,341,998.27	3,686,394	3,543,198	9,798,800	11.79	831,111
2019	17,542,756.15	3,917,297	3,765,131	13,777,625	12.17	1,132,097
2020	7,370,530.80	1,223,508	1,175,981	6,194,550	12.56	493,197
2021	5,434,801.14	565,219	543,263	4,891,538	12.93	378,309
2022	19,632,204.40	728,355	700,063	18,932,141	12.98	1,458,562
9999	1,822,326.75-	753,697-	724,420-	1,097,907-		99,848-
	210,757,676.65	87,167,319	83,781,344	126,976,333		11,547,691

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.0 5.48

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 335.00 FIRE HYDRANTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
1938	730.82	636	458	273	12.58	22
1939	2,859.66	2,459	1,772	1,088	13.59	80
1940	3,455.51	2,965	2,137	1,319	13.65	97
1941	2,968.18	2,540	1,831	1,137	13.73	83
1942	1,278.90	1,081	779	500	14.74	34
1943	1,153.14	972	701	452	14.84	30
1944	1,387.18	1,165	840	547	14.95	37
1945	1,521.49	1,273	918	603	15.09	40
1946	2,427.89	2,006	1,446	982	16.09	61
1947	7,691.89	6,330	4,563	3,129	16.24	193
1948	10,208.88	8,366	6,030	4,179	16.41	255
1949	22,615.59	18,450	13,299	9,317	16.59	562
1950	5,135.24	4,133	2,979	2,156	17.59	123
1951	25,220.13	20,196	14,558	10,662	17.79	599
1952	21,857.66	17,412	12,551	9,307	18.00	517
1953	19,854.79	15,594	11,240	8,615	18.99	454
1954	25,229.26	19,702	14,201	11,028	19.22	574
1955	23,457.97	18,208	13,125	10,333	19.46	531
1956	59,928.01	45,833	33,037	26,891	20.45	1,315
1957	64,953.33	49,352	35,574	29,379	20.71	1,419
1958	57,868.11	43,667	31,476	26,392	20.97	1,259
1959	72,051.82	53,988	38,915	33,137	21.25	1,559
1960	84,938.09	62,642	45,153	39,785	22.25	1,788
1961	68,507.65	50,134	36,137	32,371	22.54	1,436
1962	61,230.08	44,453	32,042	29,188	22.83	1,278
1963	85,827.49	61,281	44,172	41,655	23.83	1,748
1964	96,085.25	68,009	49,022	47,063	24.15	1,949
1965	95,826.96	67,223	48,455	47,372	24.47	1,936
1966	98,951.81	68,207	49,165	49,787	25.47	1,955
1967	129,535.19	88,421	63,735	65,800	25.80	2,550
1968	133,794.95	90,419	65,175	68,620	26.15	2,624
1969	139,845.57	92,774	66,873	72,973	27.15	2,688
1970	149,514.70	98,112	70,720	78,795	27.50	2,865
1971	173,259.62	112,428	81,040	92,220	27.87	3,309
1972	174,600.62	111,098	80,081	94,520	28.87	3,274
1973	232,338.87	146,048	105,273	127,066	29.24	4,346
1974	299,321.85	185,819	133,941	165,381	29.62	5,583
1975	303,194.73	184,342	132,876	170,319	30.62	5,562
1976	519,167.69	311,397	224,459	294,709	31.02	9,501
1977	288,443.83	170,615	122,982	165,462	31.42	5,266
1978	477,167.94	276,042	198,975	278,193	32.42	8,581

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 335.00 FIRE HYDRANTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
1979	515,844.16	293,928	211,867	303,977	32.84	9,256
1980	457,304.92	256,548	184,923	272,382	33.26	8,189
1981	325,660.89	178,397	128,591	197,070	34.26	5,752
1982	457,799.75	246,571	177,732	280,068	34.69	8,073
1983	595,475.89	315,185	227,190	368,286	35.13	10,484
1984	546,745.97	282,066	203,317	343,429	36.13	9,505
1985	605,638.25	306,574	220,983	384,655	36.58	10,515
1986	759,654.66	377,093	271,814	487,841	37.03	13,174
1987	823,541.40	397,606	286,600	536,941	38.03	14,119
1988	921,520.25	435,510	313,922	607,598	38.50	15,782
1989	1,102,336.78	509,610	367,334	735,003	38.96	18,866
1990	1,176,502.32	527,661	380,345	796,157	39.96	19,924
1991	972,443.59	425,736	306,876	665,568	40.45	16,454
1992	1,340,504.38	572,395	412,590	927,914	40.93	22,671
1993	1,214,241.25	501,482	361,475	852,766	41.93	20,338
1994	1,582,726.58	635,940	458,394	1,124,333	42.43	26,499
1995	1,698,417.61	663,232	478,067	1,220,351	42.92	28,433
1996	1,601,135.49	602,507	434,295	1,166,840	43.92	26,567
1997	1,753,633.72	639,375	460,870	1,292,764	44.43	29,097
1998	1,617,655.05	570,709	411,375	1,206,280	44.94	26,842
1999	2,108,830.63	713,628	514,393	1,594,438	45.94	34,707
2000	1,267,042.11	413,309	297,919	969,123	46.47	20,855
2001	1,782,811.78	559,625	403,385	1,379,427	46.99	29,356
2002	1,596,869.38	481,296	346,925	1,249,944	47.52	26,304
2003	2,208,436.75	632,938	456,230	1,752,207	48.53	36,106
2004	2,116,647.71	579,538	417,739	1,698,909	49.07	34,622
2005	211,955.90	55,278	39,845	172,111	49.61	3,469
2006	5,660,716.19	1,401,027	1,009,879	4,650,837	50.17	92,702
2007	3,429,219.19	802,437	578,407	2,850,812	50.73	56,196
2008	4,451,460.17	974,870	702,700	3,748,760	51.72	72,482
2009	4,590,688.51	942,009	679,013	3,911,676	52.29	74,807
2010	4,254,779.24	813,514	586,392	3,668,387	52.86	69,398
2011	3,541,668.37	627,229	452,115	3,089,553	53.44	57,813
2012	4,652,711.48	757,461	545,988	4,106,723	54.01	76,036
2013	5,223,345.07	774,100	557,982	4,665,363	54.60	85,446
2014	4,661,896.06	621,897	448,272	4,213,624	55.20	76,334
2015	7,816,912.16	931,776	671,637	7,145,275	55.40	128,976
2016	7,697,348.52	800,524	577,028	7,120,321	56.00	127,149
2017	6,056,658.34	536,620	386,803	5,669,855	56.61	100,156
2018	6,192,585.73	454,536	327,636	5,864,950	56.85	103,165
2019	7,504,428.57	433,756	312,657	7,191,772	57.10	125,950

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 335.00 FIRE HYDRANTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
2020	5,757,149.14	241,800	174,292	5,582,857	57.02	97,911
2021	6,627,011.73	170,977	123,243	6,503,769	56.64	114,826
2022	9,386,905.49	85,421	61,572	9,325,333	54.45	171,264
9999	5,772,432.37-	1,136,551-	819,241-	4,953,191-		97,052-
	127,139,837.10	25,032,932	18,044,077	109,095,760		2,137,601
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						51.0 1.68

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, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2006	50,363.88	41,550	32,490	17,874	3.50	5,107
2007	90,180.29	69,890	54,651	35,529	4.50	7,895
2008	76,984.00	55,813	43,643	33,341	5.50	6,062
2010	10,963.48	6,852	5,358	5,605	7.50	747
2011	34,863.33	20,046	15,675	19,188	8.50	2,257
2012	104,725.37	54,981	42,993	61,732	9.50	6,498
2013	548,683.38	260,625	203,797	344,886	10.50	32,846
2014	1,427,408.53	606,649	474,372	953,037	11.50	82,873
2015	150,683.21	56,506	44,185	106,498	12.50	8,520
2016	293,255.70	95,308	74,527	218,729	13.50	16,202
2017	104,623.22	28,771	22,498	82,125	14.50	5,664
2018	295,854.13	66,567	52,052	243,802	15.50	15,729
2019	1,192,882.74	208,754	163,236	1,029,647	16.50	62,403
2020	283,439.28	35,430	27,705	255,734	17.50	14,613
2021	846,177.61	63,463	49,625	796,553	18.50	43,057
	5,511,088.15	1,671,205	1,306,807	4,204,281		310,473
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.5 5.63

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, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2018	1,196,693.12	1,077,024	925,147	271,546	0.50	271,546
2019	1,295,283.28	906,698	778,839	516,444	1.50	344,296
2020	2,412,714.13	1,206,357	1,036,242	1,376,472	2.50	550,589
2021	1,749,226.97	524,768	450,768	1,298,459	3.50	370,988
2022	2,972,209.97	297,221	255,308	2,716,902	4.50	603,756
	9,626,127.47	4,012,068	3,446,304	6,179,823		2,141,175
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.9 22.24

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, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2018	4,061,537.28	3,655,384	3,063,267	998,270	0.50	998,270
2019	20,308,050.03	14,215,635	11,912,919	8,395,131	1.50	5,596,754
2020	16,718,652.08	8,359,326	7,005,243	9,713,409	2.50	3,885,364
2021	15,849,430.32	4,754,829	3,984,619	11,864,811	3.50	3,389,946
	56,937,669.71	30,985,174	25,966,048	30,971,622		13,870,334
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.2 24.36

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, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2013	36,175,350.27	34,366,583	31,906,539	4,268,811	0.50	4,268,811
2014	1,144,664.47	972,965	903,318	241,346	1.50	160,897
2015	58,280.82	43,711	40,582	17,699	2.50	7,080
2018	157,049.62	70,672	65,613	91,437	5.50	16,625
2022	10,448,038.06	522,402	485,007	9,963,031	9.50	1,048,740
	47,983,383.24	35,976,333	33,401,059	14,582,324		5,502,153
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.7 11.47

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, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2019	9,454.95	3,309	2,644	6,811	6.50	1,048
9999	354.00-	124-	99-	255-		39-
	9,100.95	3,185	2,545	6,556		1,009
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.5 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, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 7-L3						
NET SALVAGE PERCENT.. 0						
1986	349.00	349	349			
2020	2,238.67	882	992	1,247	3.85	324
	2,587.67	1,231	1,341	1,247		324
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.8 12.52

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, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 7-L3						
NET SALVAGE PERCENT.. 0						
2011	10,573.00	9,776	10,573			
2012	2,884,893.93	2,599,001	2,865,917	18,977	1.16	16,359
2013	4,317,950.25	3,769,571	4,156,704	161,246	1.38	116,845
2014	47,297.12	39,919	44,019	3,278	1.57	2,088
2015	2,927,870.92	2,386,800	2,631,923	295,948	1.70	174,087
2016	1,382,938.17	1,080,490	1,191,456	191,482	1.82	105,210
2017	25,962.08	18,921	20,864	5,098	2.05	2,487
2018	2,031,266.47	1,312,604	1,447,408	583,858	2.46	237,341
2019	9,641,863.79	5,125,615	5,652,014	3,989,850	3.08	1,295,406
2020	8,890,471.27	3,502,846	3,862,587	5,027,884	3.85	1,305,944
2021	10,754,196.72	2,596,063	2,862,678	7,891,519	4.71	1,675,482
2022	5,244,498.00	424,804	468,431	4,776,067	5.67	842,340
	48,159,781.72	22,866,410	25,214,574	22,945,208		5,773,589
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.0						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, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 7-L3						
NET SALVAGE PERCENT.. 0						
2012	178,832.59	161,110	178,833			
2013	3,106,323.60	2,711,821	3,052,315	54,009	1.38	39,137
2014	989,970.12	835,535	940,444	49,526	1.57	31,545
2015	769,254.21	627,096	705,834	63,420	1.70	37,306
2016	2,805,967.07	2,192,302	2,467,566	338,401	1.82	185,935
2017	2,367,370.44	1,725,340	1,941,972	425,398	2.05	207,511
2018	5,906,514.61	3,816,790	4,296,023	1,610,492	2.46	654,672
2019	8,285.37	4,405	4,958	3,327	3.08	1,080
2020	665,532.41	262,220	295,144	370,388	3.85	96,205
2021	64,657.67	15,608	17,568	47,090	4.71	9,998
2022	4,385,502.00	355,226	399,828	3,985,674	5.67	702,941
	21,248,210.09	12,707,453	14,300,485	6,947,725		1,966,330
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.5 9.25

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, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 7-L3						
NET SALVAGE PERCENT.. 0						
2010	5,850.22	5,535	5,850			
2011	9,394.63	8,686	9,395			
2012	2,183,816.82	1,967,401	2,176,059	7,758	1.16	6,688
2019	146,881.00	78,082	86,363	60,518	3.08	19,649
	2,345,942.67	2,059,704	2,277,667	68,276		26,337
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.6 1.12

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, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 7-L3						
NET SALVAGE PERCENT.. 0						
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	4,627	4,627			
2007	18,169.65	18,108	18,170			
2008	92,592.34	91,028	92,592			
2009	25,526.94	24,639	25,527			
2010	53,306.39	50,439	53,306			
2011	81,120.09	75,004	81,120			
2012	318,512.86	286,948	318,513			
2013	1,414,526.91	1,234,882	1,402,230	12,297	1.38	8,911
2014	718,980.22	606,819	689,054	29,926	1.57	19,061
2015	178,690.77	145,669	165,410	13,281	1.70	7,812
2016	954,565.45	745,802	846,871	107,694	1.82	59,173
2017	120,461.68	87,792	99,689	20,773	2.05	10,133
2018	2,505,965.54	1,619,355	1,838,806	667,160	2.46	271,203
2019	697,759.80	370,929	421,196	276,564	3.08	89,794
2020	473,035.57	186,376	211,633	261,403	3.85	67,897
2021	78,895.86	19,045	21,626	57,270	4.71	12,159
	7,747,401.58	5,578,126	6,301,034	1,446,368		546,143
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.6 7.05

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 342.00 STORES EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2006	1,756.74	1,449	1,075	682	3.50	195
2007	21,065.59	16,326	12,110	8,956	4.50	1,990
2008	23,325.31	16,911	12,544	10,781	5.50	1,960
2013	41,334.12	19,634	14,564	26,770	10.50	2,550
2014	61,104.50	25,969	19,263	41,842	11.50	3,638
2016	92,745.16	30,142	22,358	70,387	13.50	5,214
2017	48,514.27	13,341	9,896	38,618	14.50	2,663
2018	57,628.55	12,966	9,617	48,012	15.50	3,098
2019	88,222.86	15,439	11,452	76,771	16.50	4,653
2020	2,304.60	288	214	2,091	17.50	119
2021	12,195.19	915	678	11,517	18.50	623
	450,196.89	153,380	113,771	336,426		26,703
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.6 5.93

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, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2003	135,188.40	131,809	103,608	31,580	0.50	31,580
2004	197,998.65	183,149	143,964	54,035	1.50	36,023
2005	232,860.58	203,753	160,160	72,701	2.50	29,080
2006	288,479.45	237,996	187,077	101,402	3.50	28,972
2007	547,690.72	424,460	333,646	214,045	4.50	47,566
2008	243,347.44	176,427	138,680	104,667	5.50	19,030
2009	93,688.77	63,240	49,710	43,979	6.50	6,766
2010	678,599.35	424,125	333,383	345,216	7.50	46,029
2011	1,146,192.08	659,060	518,053	628,139	8.50	73,899
2012	2,337,821.39	1,227,356	964,762	1,373,059	9.50	144,533
2013	2,951,594.28	1,402,007	1,102,046	1,849,548	10.50	176,147
2014	1,038,682.01	441,440	346,994	691,688	11.50	60,147
2015	1,785,330.12	669,499	526,259	1,259,071	12.50	100,726
2016	4,222,528.72	1,372,322	1,078,712	3,143,817	13.50	232,875
2017	5,196,885.71	1,429,144	1,123,377	4,073,509	14.50	280,932
2018	2,765,026.24	622,131	489,026	2,276,000	15.50	146,839
2019	1,310,548.63	229,346	180,277	1,130,272	16.50	68,501
2020	4,364,529.90	545,566	428,842	3,935,688	17.50	224,896
2021	4,811,348.94	360,851	283,647	4,527,702	18.50	244,741
2022	3,970,670.23	99,267	78,028	3,892,642	19.50	199,623
9999	61.00-	17-	13-	48-		4-
	38,318,950.61	10,902,931	8,570,238	29,748,713		2,198,901
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.5 5.74

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 344.00 LABORATORY EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-L0.5						
NET SALVAGE PERCENT.. 0						
1977	3,130.66	2,834	2,285	846	4.75	178
1978	1,140.78	1,031	831	310	4.76	65
1979	70.01	63	51	19	4.81	4
1980	870.31	777	627	243	5.12	47
1982	329.99	291	235	95	5.37	18
1983	1,658.40	1,461	1,178	480	5.35	90
1984	3,210.92	2,806	2,263	948	5.55	171
1985	22,644.26	19,701	15,887	6,757	5.60	1,207
1986	31,295.50	26,958	21,739	9,556	5.87	1,628
1987	3,359.60	2,874	2,318	1,042	5.99	174
1988	48,849.47	41,459	33,432	15,417	6.15	2,507
1989	52,141.39	43,840	35,352	16,789	6.34	2,648
1990	39,801.40	33,242	26,806	12,995	6.41	2,027
1991	20,538.98	17,014	13,720	6,819	6.52	1,046
1992	36,435.27	29,782	24,016	12,419	6.81	1,824
1994	118,103.61	94,577	76,266	41,838	7.09	5,901
1995	20,828.71	16,496	13,302	7,527	7.22	1,043
1996	15,308.07	11,968	9,651	5,657	7.40	764
1997	68,421.45	52,691	42,489	25,932	7.61	3,408
1998	23,799.84	18,076	14,576	9,224	7.76	1,189
1999	8,744.28	6,535	5,270	3,474	7.95	437
2000	2,169.95	1,592	1,284	886	8.17	108
2001	33,994.21	24,557	19,802	14,192	8.26	1,718
2002	38,703.87	27,371	22,072	16,632	8.49	1,959
2003	210,447.77	145,672	117,468	92,980	8.67	10,724
2004	103,310.33	69,951	56,408	46,902	8.82	5,318
2005	17,344.50	11,444	9,228	8,116	9.02	900
2006	130,140.70	83,746	67,532	62,609	9.14	6,850
2007	116,395.74	72,701	58,625	57,771	9.32	6,199
2008	53,452.75	32,318	26,061	27,392	9.48	2,889
2009	196,304.71	114,485	92,319	103,986	9.65	10,776
2010	112,119.45	62,787	50,631	61,488	9.82	6,262
2011	214,311.99	114,850	92,614	121,698	9.96	12,219
2012	86,552.44	44,168	35,616	50,936	10.08	5,053
2013	78,322.57	37,720	30,417	47,906	10.22	4,687
2014	57,772.94	26,079	21,030	36,743	10.33	3,557
2015	17,712.59	7,386	5,956	11,757	10.49	1,121
2016	44,332.75	16,802	13,549	30,784	10.65	2,891
2017	94,878.08	32,040	25,837	69,041	10.79	6,399
2018	282,844.13	82,364	66,417	216,427	10.96	19,747

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 344.00 LABORATORY EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-L0.5						
NET SALVAGE PERCENT.. 0						
2019	162,496.81	39,015	31,461	131,036	11.08	11,826
2020	212,824.35	38,947	31,406	181,418	11.16	16,256
2021	113,761.51	13,538	10,917	102,845	11.11	9,257
	2,900,877.04	1,524,009	1,228,944	1,671,933		173,092
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.7 5.97

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, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 19-S0.5						
NET SALVAGE PERCENT.. 0						
1951	29.64	30	30			
1967	1,931.23	1,931	1,931			
1968	1,032.10	1,032	1,032			
1969	817.92	818	818			
1970	6,734.16	6,734	6,734			
1972	6,321.41	6,321	6,321			
1975	281.75	282	282			
1977	596.25	596	596			
1978	1,790.00	1,790	1,790			
1980	7,445.82	7,446	7,446			
1982	2,452.73	2,453	2,453			
1984	1,722.07	1,722	1,722			
1985	16,792.81	16,793	16,793			
1986	14,013.50	13,862	13,782	232	0.40	232
1987	4,748.59	4,636	4,609	140	0.87	140
1988	10,221.10	9,908	9,851	370	1.09	339
1989	13,115.87	12,566	12,494	622	1.47	423
1990	9,498.15	8,983	8,931	567	1.86	305
1991	12,096.57	11,318	11,253	844	2.17	389
1992	18,034.45	16,722	16,626	1,408	2.39	589
1993	77,817.09	71,164	70,755	7,062	2.76	2,559
1994	152,889.96	138,121	137,326	15,564	3.05	5,103
1995	148,235.10	132,077	131,317	16,918	3.36	5,035
1996	79,553.28	69,784	69,383	10,170	3.71	2,741
1997	41,095.55	35,523	35,319	5,777	4.00	1,444
1998	55,083.04	46,832	46,563	8,520	4.32	1,972
1999	255,047.45	213,373	212,145	42,902	4.59	9,347
2001	45,944.17	36,944	36,731	9,213	5.24	1,758
2002	107,988.70	85,009	84,520	23,469	5.54	4,236
2003	503,163.39	386,580	384,356	118,807	5.88	20,205
2004	19,131.90	14,334	14,252	4,880	6.19	788
2005	33,181.89	24,156	24,017	9,165	6.54	1,401
2006	13,570.69	9,584	9,529	4,042	6.86	589
2007	5,629.80	3,840	3,818	1,812	7.23	251
2008	47,316.03	31,077	30,898	16,418	7.58	2,166
2009	61,841.82	38,985	38,761	23,081	7.91	2,918
2010	16,615.93	10,011	9,953	6,663	8.25	808
2012	21,347.57	11,498	11,432	9,916	8.99	1,103
2013	21,465.79	10,808	10,746	10,720	9.37	1,144
2014	100,707.30	46,909	46,639	54,068	9.75	5,545
2015	5,982.85	2,549	2,534	3,449	10.11	341

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, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 19-S0.5						
NET SALVAGE PERCENT.. 0						
2016	126,868.88	48,489	48,210	78,659	10.51	7,484
2017	26,612.95	8,915	8,864	17,749	10.92	1,625
2018	295,353.30	83,998	83,515	211,838	11.32	18,714
2019	13,003.54	2,991	2,974	10,030	11.72	856
	2,405,124.09	1,689,494	1,680,051	725,073		102,550
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.1 4.26

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, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	258.22	198	221	37	3.50	11
2012	5,886.58	4,121	4,597	1,290	4.50	287
2013	99,778.07	63,192	70,492	29,286	5.50	5,325
2015	17,452.26	8,726	9,734	7,718	7.50	1,029
2016	46,651.91	20,216	22,551	24,101	8.50	2,835
2018	11,496.50	3,449	3,847	7,650	10.50	729
2019	417,999.33	97,532	108,799	309,200	11.50	26,887
2020	291,037.44	48,507	54,110	236,927	12.50	18,954
2021	429,302.37	42,930	47,889	381,413	13.50	28,253
	1,319,862.68	288,871	322,240	997,623		84,310
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.8 6.39

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, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2008	3,768.85	3,643	3,534	235	0.50	235
2009	94.16	85	82	12	1.50	8
2010	1,083.00	902	875	208	2.50	83
2011	18,194.10	13,949	13,531	4,663	3.50	1,332
2012	39,624.20	27,737	26,906	12,718	4.50	2,826
2013	723,118.45	457,973	444,252	278,866	5.50	50,703
2014	138,898.47	78,710	76,352	62,546	6.50	9,622
2015	3,007.59	1,504	1,459	1,549	7.50	207
2017	75,197.83	27,573	26,747	48,451	9.50	5,100
2018	730,618.23	219,185	212,618	518,000	10.50	49,333
2019	809,989.37	188,995	183,332	626,657	11.50	54,492
2020	1,652,496.92	275,422	267,170	1,385,327	12.50	110,826
2021	2,045,709.72	204,571	198,442	1,847,268	13.50	136,835
2022	2,261,565.78	75,378	73,119	2,188,447	14.50	150,927
	8,503,366.67	1,575,627	1,528,419	6,974,948		572,529

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.2 6.73

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, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2013	318,814.86	302,874	294,375	24,440	0.50	24,440
2014	102,010.70	86,709	84,276	17,735	1.50	11,823
2015	113,844.36	85,383	82,987	30,857	2.50	12,343
2016	717,219.42	466,193	453,111	264,108	3.50	75,459
2017	318,372.46	175,105	170,191	148,181	4.50	32,929
2018	760,200.33	342,090	332,490	427,710	5.50	77,765
2019	64,999.04	22,750	22,112	42,887	6.50	6,598
2020	537,030.58	134,258	130,490	406,541	7.50	54,205
2021	281,726.24	42,259	41,073	240,653	8.50	28,312
2022	4,556,814.16	227,841	221,448	4,335,366	9.50	456,354
	7,771,032.15	1,885,462	1,832,553	5,938,479		780,228
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.6 10.04

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, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2014	73,917.85	62,830	60,772	13,146	1.50	8,764
2015	11,214.16	8,411	8,136	3,078	2.50	1,231
2016	21,782.06	14,158	13,694	8,088	3.50	2,311
2017	35,766.67	19,672	19,028	16,739	4.50	3,720
2018	66,703.59	30,017	29,033	37,671	5.50	6,849
2020	63,529.87	15,882	15,362	48,168	7.50	6,422
	272,914.20	150,970	146,025	126,889		29,297
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.3 10.73

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 347.00 MISCELLANEOUS EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1998	37,475.05	36,726	22,383	15,092	0.50	15,092
1999	67,730.60	63,667	38,802	28,929	1.50	19,286
2000	11,327.73	10,195	6,213	5,115	2.50	2,046
2001	1,242,200.95	1,068,293	651,070	591,131	3.50	168,895
2002	262,903.74	215,581	131,386	131,518	4.50	29,226
2003	269,249.53	210,015	127,993	141,257	5.50	25,683
2004	589,851.03	436,490	266,018	323,833	6.50	49,820
2005	421,659.31	295,162	179,886	241,773	7.50	32,236
2006	37,857.68	24,986	15,228	22,630	8.50	2,662
2008	157,721.62	91,479	55,752	101,970	10.50	9,711
2009	15,603.42	8,426	5,135	10,468	11.50	910
2010	30,646.09	15,323	9,339	21,307	12.50	1,705
2011	67,243.18	30,932	18,851	48,392	13.50	3,585
2012	217,174.92	91,213	55,590	161,585	14.50	11,144
2013	1,985,360.11	754,437	459,791	1,525,569	15.50	98,424
2014	304,208.62	103,431	63,036	241,173	16.50	14,617
2015	242,341.45	72,702	44,308	198,033	17.50	11,316
2016	801,597.48	208,415	127,018	674,579	18.50	36,464
2017	546,849.76	120,307	73,321	473,529	19.50	24,284
2018	1,208,041.88	217,448	132,524	1,075,518	20.50	52,464
2019	736,997.02	103,180	62,883	674,114	21.50	31,354
2020	6,297,013.92	629,701	383,771	5,913,243	22.50	262,811
2021	4,976,439.85	298,586	181,972	4,794,468	23.50	204,020
2022	2,530,696.97	50,614	30,847	2,499,850	24.50	102,035
9999	4,085.00-	914-	557-	3,528-		214-
	23,054,106.91	5,156,395	3,142,560	19,911,547		1,209,576

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.5 5.25

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, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2003	5,843.07	4,558	4,502	1,341	5.50	244
2004	20,479.05	15,154	14,967	5,512	6.50	848
2006	12,840.00	8,474	8,370	4,470	8.50	526
2007	694,887.82	430,830	425,521	269,367	9.50	28,354
2015	1,360.35	408	403	957	17.50	55
2019	52,243.29	7,314	7,224	45,019	21.50	2,094
2020	7,924.33	792	782	7,142	22.50	317
	795,577.91	467,530	461,769	333,809		32,438
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.3 4.08

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

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2018 TRANSACTION YEAR				
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 AND ESTIMATED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2019 TRANSACTION YEAR				
303.61	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 AND ESTIMATED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2020 TRANSACTION YEAR				
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 AND ESTIMATED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2021 TRANSACTION YEAR				
303.61			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-

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2022 TRANSACTION YEAR				
304.20	43,304.29	8,661.00	1,299.00	7,362.00-
304.30	2,434,156.29	316,440.00	24,342.00	292,098.00-
304.61	342,409.92	20,545.00		20,545.00-
304.62	237,105.30	26,082.00	59,276.00	33,194.00
306.00	84,015.30	3,361.00		3,361.00-
307.00	475,339.71	47,534.00		47,534.00-
310.00	398,379.17	67,724.00		67,724.00-
311.00	1,931,383.09	328,335.00		328,335.00-
320.00	6,650,599.66	1,263,614.00		1,263,614.00-
330.00	1,251,633.74	304,934.00		304,934.00-
331.00	25,830,666.98	15,498,400.00		15,498,400.00-
333.00	2,060,239.35	927,108.00		927,108.00-
334.00	2,577,642.88	335,094.00	25,776.00	309,318.00-
335.00	1,146,949.68	539,066.00		539,066.00-
340.00	10,711,934.74			
341.00	1,498,272.79	29,965.00	224,741.00	194,776.00
343.00	947.22			
346.00	367,602.61			
	58,042,582.72	19,716,863.00	335,434.00	19,381,429.00-
TOTAL	399,890,091.71	115,425,486.41	4,790,517.82	110,634,968.59-