VOLUME 12

PENNSYLVANIA-AMERICAN WATER COMPANY

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

EXHIBIT NO. 11-C
DEPRECIATION STUDY

WATER OPERATIONS
AS OF DECEMBER 31, 2023

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

PENNSYLVANIA-AMERICAN WATER COMPANY

MECHANICSBURG, PENNSYLVANIA

WATER OPERATIONS

2023 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WATER PLANT
AS OF DECEMBER 31, 2023

Prepared by:

GANNETT FLEMING

Excellence Delivered As Promised

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

PENNSYLVANIA-AMERICAN WATER COMPANY

Mechanicsburg, Pennsylvania

WATER OPERATIONS

2023 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WATER PLANT
AS OF DECEMBER 31, 2023

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Camp Hill, Pennsylvania

Gannett Fleming
Valuation and Rate Consultants, LLC

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

gannettfleming.com

April 20, 2022

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

Attention: Ms. Stacey Gress
Director, Rates and Regulatory

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to water plant as of December 31, 2023. The results of our study as of December 31, 2022 are presented in our report titled "2022 Depreciation Study - Calculated Annual Depreciation Accruals Related to Water Plant as of December 31, 2022". The same methods, procedures and estimates are used in both studies.

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

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

John J. Spanos

JOHN J. SPANOS
President

JJS:mle

070800.100

TABLE OF CONTENTS

PART I. RESULTS OF STUDY

PENNSYLVANIA-AMERICAN WATER COMPANY

WATER OPERATIONS

DEPRECIATION STUDY

RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Tables 1 through 5 presented on pages 3 through 13 summarize the results of the depreciation study as of December 31, 2023. Table 1 sets forth the development of the net original cost by account as of December 31, 2023. Table 2 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve as of December 31, 2023, future book accruals, calculated annual accrual amount and rate, and composite remaining life for plant in service. Table 3 presents the bringforward of the book reserve to December 31, 2023. Table 4 sets forth the calculation of the depreciation accruals for the twelve months ended December 31, 2023. Table 5 presents the annual amortization of experienced and estimated net salvage based on the period 2019 through 2023.

DESCRIPTION OF DETAILED TABULATIONS

The supporting data for the depreciation calculations are presented in account sequence in the section beginning on page II-8. The original cost, calculated accrued depreciation, allocated book reserve, future accruals, remaining life and annual accrual are shown for each vintage of each account or subaccount. The amounts of regular retirements, gross salvage and cost of removal are set forth by account for the years 2019 through 2023, beginning on pages III-2 through III-6.

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

TABLE 1. DEVELOPMENT OF NET ORIGINAL COST AS OF DECEMBER 31, 2023

	DEPRCIABLE GROUP	ORIGINAL COST AS OF DECEMBER 31, 2023		CUSTOMER ADVANCES		CONTRIBUTIONS IN AID OF CONSTRUCTION		EXCLUDED PROPERTY		NET ORIGINAL COST AS OF DECEMBER 31, 2023
	(1)	(2)	-	(3)	-	(4)	-	(5)	=	(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	6,315,146.65								6,315,146.65
303.30	PURIFICATION LAND	446,173.08								446,173.08
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	**23,058,481.02**		**0.00**		**215,927.20**		**0.00**		**22,842,553.82**
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	11,298,770.79								11,298,770.79
304.15	OTHER WATER SOURCE STRUCTURES	51,463,964.34								51,463,964.34
304.20	POWER AND PUMPING STRUCTURES	125,845,699.71				1,289,607.60		41,310.00		124,514,782.11
304.30	PURIFICATION BUILDINGS	344,534,154.15				169,605.01		230,375.00		344,134,174.14
304.36	WASTE HANDLING AND TREATMENT STRUCTURE	25,496,837.05								25,496,837.05
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	47,148,196.46				60,000.00		12,834.00		47,075,362.46
304.62	STORES, SHOP AND GARAGE BUILDINGS	69,566,020.78				576.00				69,565,444.78
304.63	MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	3,773,173.42								3,773,173.42
305.00	COLLECTING AND IMPOUNDING RESERVOIRS	184,512,808.82				3,575.00				184,509,233.82
306.00	LAKE, RIVER AND OTHER INTAKES	18,997,861.14				41,551.00				18,956,310.14
307.00	WELLS AND SPRINGS	14,546,150.78				71,610.27				14,474,540.51
310.00	OTHER POWER PRODUCTION EQUIPMENT	33,777,396.91				118,273.00		26,561.00		33,632,562.91
311.20	ELECTRIC PUMPING EQUIPMENT	31,574,311.05				1,954,569.05		116,716.00		29,503,026.00
311.50	OTHER	7,424,900.68								7,424,900.68
311.52	SOURCE OF SUPPLY	15,124,095.30								15,124,095.30
311.53	WATER TREATMENT	49,485,169.34								49,485,169.34
311.54	TRANSMISSION AND DISTRIBUTION	17,457,786.81								17,457,786.81

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

TABLE 1. DEVELOPMENT OF NET ORIGINAL COST AS OF DECEMBER 31, 2023

	DEPRCIABLE GROUP	ORIGINAL COST AS OF DECEMBER 31, 2023	-	CUSTOMER ADVANCES	-	CONTRIBUTIONS IN AID OF CONSTRUCTION	-	EXCLUDED PROPERTY	=	NET ORIGINAL COST AS OF DECEMBER 31, 2023
	(1)	(2)		(3)		(4)		(5)		(6)
320.10	PURIFICATION SYSTEM - LARGE STRUCTURES	278,775,248.49				27,162.27		627,852.00		278,120,234.22
320.18	PURIFICATION SYSTEM - LARGE STRUCTURES PAINT	103,245.73								103,245.73
320.19	PURIFICATION SYSTEM - LARGE STRUCTURES PAINT	3,522,542.77								3,522,542.77
320.20	PURIFICATION SYSTEM - CHEMICAL TREATMENT	128,475,148.43				42,367.00				128,432,781.43
320.29	PURIFICATION SYSTEM - CHEM. TREATMENT PAINT	8,167.87								8,167.87
320.30	GRANULAR ACTIVATED CARBON	9,238,160.63								9,238,160.63
320.37	WASTE HANDLING & TREATMENT - EQUIPMENT	23,452,205.11								23,452,205.11
330.00	DISTRIBUTION RESERVOIRS AND STANDPIPES	131,331,315.79				2,905,114.51				128,426,201.28
330.10	ELEVATED TANKS AND STANDPIPES	18,159,866.81								18,159,866.81
330.20	GROUND LEVEL FACILITIES	18,107,441.78								18,107,441.78
330.30	BELOW GRADE FACILITIES	818,707.23								818,707.23
330.40	CLEARWELL	12,806,300.08								12,806,300.08
330.58	DISTR. RESERVOIRS AND STANDPIPES - PAINTING	497,598.08								497,598.08
330.59	DISTR. RESERVOIRS AND STANDPIPES - PAINTING	47,585,970.46								47,585,970.46
331.00	MAINS AND ACCESSORIES	3,429,418,579.57		54,555,600.35		224,218,462.08		502,366.00		3,150,142,151.14
333.00	SERVICES	704,156,327.23		10,560,915.78		14,902,990.00				678,692,421.45
334.00	METERS	244,170,745.21				1,822,326.75				242,348,418.46
335.00	FIRE HYDRANTS	140,238,164.46		638,222.92		5,134,209.45				134,465,732.09
340.10	OFFICE FURNITURE	5,511,088.15								5,511,088.15
340.20	COMPUTERS AND PERIPHERAL EQUIPMENT	11,777,505.36								11,777,505.36
340.30	COMPUTER SOFTWARE - 5 YEAR	52,876,132.43								52,876,132.43
340.31	COMPUTER SOFTWARE - 10 YEAR	58,320,395.08								58,320,395.08
340.50	OTHER OFFICE EQUIPMENT	9,454.95				354.00				9,100.95
341.00	NOT CLASSIFIED	2,587.67								2,587.67
341.10	LIGHT DUTY TRUCKS	53,018,290.45								53,018,290.45
341.20	EQUIPMENT	25,310,943.97								25,310,943.97
341.30	AUTOS	2,345,942.67								2,345,942.67
341.40	OTHER	7,747,401.58								7,747,401.58
342.00	STORES EQUIPMENT	450,196.89								450,196.89
343.00	TOOLS AND WORK EQUIPMENT	44,334,586.08				61.00				44,334,525.08
344.00	LABORATORY EQUIPMENT	2,900,877.04								2,900,877.04
345.00	POWER OPERATED EQUIPMENT	2,723,924.56								2,723,924.56
346.00	EQUIPMENT	1,319,862.68								1,319,862.68
346.10	NON-TELEPHONE	8,644,933.36								8,644,933.36
346.19	REMOTE CONTROL AND INSTRUMENTATION	16,149,119.93								16,149,119.93
346.20	TELEPHONE	272,914.20								272,914.20
347.00	MISCELLANEOUS EQUIPMENT	24,212,064.77				4,085.00				24,207,979.77
348.00	OTHER TANGIBLE EQUIPMENT	795,577.91								795,577.91
	TOTAL DEPRECIABLE PLANT	**6,565,233,152.43**		**65,754,739.05**		**252,766,498.99**		**1,558,014.00**		**6,245,153,900.39**
	TOTAL UTILITY PLANT IN SERVICE	**6,591,478,209.93**		**65,754,739.05**		**252,982,426.19**		**1,558,014.00**		**6,271,183,030.69**

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, 2023

	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)		NET ORIGINAL COST AS OF DECEMBER 31, 2023 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL 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.		2,404,599.20					
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.		6,315,146.65					
303.30	PURIFICATION LAND	NONDEPR.		446,173.08					
303.40	TRANSMISSION AND DISTRIBUTION LAND AND RIGHTS OF WAY	NONDEPR.		3,299,940.69					
303.50	DISTRIBUTION RESERVOIRS AND STANDPIPES LAND	NONDEPR.		2,099,979.91					
303.51	TRANSMISSION AND DISTRIBUTION - LAND	NONDEPR.		1,865,772.73					
303.52	TRANSMISSION AND DISTRIBUTION - RIGHTS OF WAY	NONDEPR.		5,342,548.13					
303.61	OFFICE LAND	NONDEPR.		3,472,992.63					
	TOTAL NONDEPRECIABLE PLANT			**22,842,553.82**					
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		11,298,770.79	9,163,560	2,135,211	890,107	7.88	2.4
304.15	OTHER WATER SOURCE STRUCTURES	60-R1.5		51,463,964.34	10,383,011	41,080,953	1,090,805	2.12	37.7
304.20	POWER AND PUMING STRUCTURES								
	LARGE STRUCTURES	75-R2	*	70,436,249.62	11,024,971	59,411,279	1,812,339	2.57	32.8
	OTHER STRUCTURES	55-R3		54,078,532.49	10,342,235	43,736,297	1,379,087	2.55	31.7
	TOTAL ACCOUNT 304.2			124,514,782.11	21,367,206	103,147,576	3,191,426	2.56	32.3
304.30	PURIFICATION BUILDINGS								
	LARGE STRUCTURES	70-S0.5	*	293,404,600.70	99,933,596	193,471,003	7,034,158	2.40	27.5
	OTHER STRUCTURES	60-R3		50,729,573.44	13,646,822	37,082,751	904,979	1.78	41.0
	TOTAL ACCOUNT 304.3			344,134,174.14	113,580,418	230,553,754	7,939,137	2.31	29.0
304.36	WASTE HANDLING AND TREATMENT STRUCTURES	60-S2.5	*	25,496,837.05	7,697,597	17,799,241	710,222	2.79	25.1
304.38	WASTE HANDLING AND TREATMENT STRUCTURES PAINTING	10-SQ		1,399,108.81	400,887	998,222	135,103	9.66	7.4
304.39	PURIFICATION BUILDINGS - TANK PAINTING	10-SQ		119,362.95	115,997	3,366	2,244	1.88	1.5
304.61	OFFICE BUILDINGS								
	LARGE STRUCTURES	55-R1.5	*	30,071,233.12	6,870,151	23,201,083	915,368	3.04	25.3
	OTHER STRUCTURES	50-R3		17,004,129.34	3,737,143	13,266,986	391,066	2.30	33.9
	TOTAL ACCOUNT 304.61			47,075,362.46	10,607,294	36,468,069	1,306,434	2.78	27.9

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, 2023

	DEPRECIABLE GROUP	SURVIVOR CURVE	NET ORIGINAL COST AS OF DECEMBER 31, 2023	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)
304.62	STORES, SHOP AND GARAGE BUILDINGS							
	LARGE STRUCTURES	55-S0.5 *	58,770,494.91	15,778,197	42,992,299	1,559,568	2.65	27.6
	OTHER STRUCTURES	45-R3	10,794,949.87	4,003,576	6,791,374	205,422	1.90	33.1
	TOTAL ACCOUNT 304.62		69,565,444.78	19,781,773	49,783,673	1,764,990	2.54	28.2
304.63	MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	35-S0.5	3,773,173.42	3,495,886	277,287	12,644	0.34	21.9
	TOTAL ACCOUNT 304		667,542,210.06	187,430,069	480,112,141	16,153,005	2.42	29.7
305.00	COLLECTING AND IMPOUNDING RESERVOIRS							
	LARGE RESERVOIRS	125-R2 *	175,843,094.15	16,699,199	159,143,895	2,732,011	1.55	58.3
	OTHER RESERVOIRS	75-R3	8,666,139.67	128,333	8,537,807	137,221	1.58	62.2
	TOTAL ACCOUNT 305		184,509,233.82	16,827,532	167,681,702	2,869,232	1.56	58.4
306.00	LAKE, RIVER AND OTHER INTAKES							
	LARGE RESERVOIRS	55-S1 *	14,077,642.95	5,072,287	9,005,356	327,479	2.33	27.5
	OTHER RESERVOIRS	50-S0.5	4,878,667.19	1,732,462	3,146,205	125,690	2.58	25.0
	TOTAL ACCOUNT 306		18,956,310.14	6,804,749	12,151,561	453,169	2.39	26.8
307.00	WELLS AND SPRINGS	55-S0	14,474,540.51	3,301,550	11,172,991	361,709	2.50	30.9
310.00	POWER GENERATION EQUIPMENT	43-S1	33,632,562.91	3,602,563	30,030,000	1,019,407	3.03	29.5
	PUMPING EQUIPMENT							
311.20	ELECTRIC	42-S0	29,503,026.00	6,278,556	23,224,470	931,060	3.16	24.9
311.50	OTHER	42-S0	7,424,900.68	1,167,313	6,257,588	247,082	3.33	25.3
311.52	SOURCE OF SUPPLY	42-S0	15,124,095.30	2,618,030	12,506,065	501,115	3.31	25.0
311.53	WATER TREATMENT	42-S0	49,485,169.34	25,640,093	23,845,076	1,236,547	2.50	19.3
311.54	TRANSMISSION AND DISTRIBUTION	42-S0	17,457,786.81	889,452	16,568,335	663,436	3.80	25.0
	TOTAL ACCOUNT 311		118,994,978.13	36,593,444	82,401,534	3,579,240	3.01	23.0
	PURIFICATION SYSTEM							
320.10	LARGE STRUCTURES							
	LARGE STRUCTURES	60-S0.5 *	259,341,704.90	80,694,366	178,647,337	7,331,156	2.83	24.4
	OTHER STRUCTURES	55-R3	18,778,529.32	4,177,558	14,600,971	385,088	2.05	37.9
	TOTAL ACCOUNT 320.1		278,120,234.22	84,871,924	193,248,308	7,716,244	2.77	25.0
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	3,516,408	6,135	4,089	0.12	1.5
320.20	CHEMICAL TREATMENT	36-R0.5	128,432,781.43	31,620,481	96,812,300	5,395,215	4.20	17.9
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	7,844,087	1,394,074	540,150	5.85	2.6
320.37	WASTE HANDLING AND TREATMENT - EQUIPMENT	30-R3	23,452,205.11	9,288,440	14,163,765	685,372	2.92	20.7
	TOTAL ACCOUNT 320		442,877,337.76	137,252,754	305,624,582	14,341,070	3.24	21.3

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, 2023

	DEPRECIABLE GROUP	SURVIVOR CURVE	NET ORIGINAL COST AS OF DECEMBER 31, 2023	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)
330.00	DISTRIBUTION RESERVOIRS AND STANDPIPES	65-S0.5	128,426,201.28	43,279,898	85,146,303	2,259,913	1.76	37.7
330.10	ELEVATED TANKS AND STANDPIPES	65-S0.5	18,159,866.81	2,606,871	15,552,996	370,422	2.04	42.0
330.20	GROUND LEVEL FACILITIES	65-S0.5	18,107,441.78	3,019,634	15,087,808	363,177	2.01	41.5
330.30	BELOW GRADE FACILITIES	65-S0.5	818,707.23	168,775	649,932	16,004	1.95	40.6
330.40	CLEARWELL	65-S0.5	12,806,300.08	2,772,170	10,034,130	248,876	1.94	40.3
330.58	DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	10-SQ	497,598.08	325,480	172,118	81,721	16.42	2.1
330.59	DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	10-SQ	47,585,970.46	28,685,239	18,900,731	3,045,364	6.40	6.2
	TOTAL ACCOUNT 330		226,402,085.72	80,858,067	145,544,018	6,385,477	2.82	22.8
331.00	MAINS AND ACCESSORIES	110-R2	3,150,142,151.14	325,579,074	2,824,563,077	38,389,000	1.22	73.6
333.00	SERVICES	70-R2.5	678,692,421.45	163,249,988	515,442,433	11,375,511	1.68	45.3
334.00	METERS AND METER INSTALLATIONS	21-L1	242,348,418.46	91,790,821	150,557,597	13,409,312	5.53	11.2
335.00	FIRE HYDRANTS	75-R2.5	134,465,732.09	19,778,768	114,686,964	2,244,624	1.67	51.1
340.00	OFFICE FURNITURE AND EQUIPMENT							
	FURNITURE	20-SQ	5,511,088.15	1,664,168	3,846,920	305,608	5.55	12.6
	COMPUTERS AND PERIPHERAL EQUIPMENT	5-SQ	11,777,505.36	4,665,863	7,111,642	2,399,737	20.38	3.0
	COMPUTER SOFTWARE	5-SQ	52,876,132.43	35,733,306	17,142,826	10,220,209	19.33	1.7
	COMPUTER SOFTWARE - BUSINESS TRANSFORMATION	10-SQ	58,320,395.08	39,700,332	18,620,063	2,079,020	3.56	9.0
	OTHER OFFICE EQUIPMENT	10-SQ	9,100.95	3,553	5,548	1,009	11.08	5.5
	TOTAL ACCOUNT 340		128,494,221.97	81,767,222	46,726,999	15,005,583	11.68	3.1
341.00	TRANSPORATION EQUIPMENT							
	NOT CLASSIFIED	7-L3	2,587.67	1,665	923	300	11.59	3.1
	LIGHT DUTY TRUCKS	7-L3	53,018,290.45	30,326,635	22,691,655	6,218,220	11.73	3.6
	EQUIPMENT	7-L3	25,310,943.97	15,722,712	9,588,232	2,443,390	9.65	3.9
	AUTOS	7-L3	2,345,942.67	2,303,947	41,996	17,072	0.73	2.5
	OTHER	7-L3	7,747,401.58	6,847,226	900,176	392,304	5.06	2.3
	TOTAL ACCOUNT 341		88,425,166.34	55,202,185	33,222,982	9,071,286	10.26	3.7
342.00	STORES EQUIPMENT	20-SQ	450,196.89	142,481	307,716	26,515	5.89	11.6
343.00	TOOLS AND WORK EQUIPMENT	20-SQ	44,334,525.08	10,784,193	33,550,332	2,475,171	5.58	13.6
344.00	LABORATORY EQUIPMENT	20-L0.5	2,900,877.04	1,409,871	1,491,006	155,611	5.36	9.6
345.00	POWER OPERATED EQUIPMENT	19-S0.5	2,723,924.56	1,731,159	992,766	119,118	4.37	8.3
346.00	COMUNICATION EQUIPMENT							
	EQUIPMENT	15-SQ	1,319,862.68	448,775	871,088	79,302	6.01	11.0
	NON-TELEPHONE	15-SQ	8,644,933.36	2,097,327	6,547,606	582,295	6.74	11.2
	REMOTE CONTROL AND INSTRUMENTATION	10-SQ	16,149,119.93	2,613,514	13,535,606	1,647,516	10.20	8.2
	TELEPHONE	10-SQ	272,914.20	175,305	97,609	25,276	9.26	3.9
	TOTAL ACCOUNT 346		26,386,830.17	5,334,921	21,051,909	2,334,389	8.85	9.0
347.00	MISCELLANEOUS EQUIPMENT	25-SQ	24,207,979.77	4,361,280	19,846,700	1,240,504	5.12	16.0
348.00	OTHER TANGIBLE EQUIPMENT	25-SQ	795,577.91	494,385	301,193	32,416	4.07	9.3
	TOTAL DEPRECIABLE PLANT		**6,245,153,900.39**	**1,245,558,484**	**4,999,595,414**	**141,931,456**	**2.27**	
	AMORTIZATION OF NET SALVAGE					**22,762,278**		
	TOTAL UTILITY PLANT IN SERVICE		**6,271,183,030.69**	**1,245,558,484**	**4,999,595,414**	**164,693,734**		

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

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

TABLE 3. BRINGFORWARD TO DECEMBER 31, 2023, OF BOOK RESERVE AS OF DECEMBER 31, 2022

Account (1)	BOOK RESERVE BALANCE AS OF 12/31/2022 (2)	+	PROJECTED DEPRECIATION ACCRUALS (3)	-	PROJECTED RETIREMENTS (4)	-	PROJECTED COST OF REMOVAL (5)	+	PROJECTED SALVAGE (6)	+	ACQUISITIONS (7)	=	PROJECTED BOOK RESERVE BALANCE AS OF 12/31/2023 (8)
303.14	1,942,823												1,942,823
303.35	155,025												155,025
303.99	7,975,338		1,188,222										9,163,560
304.15	8,888,850		1,494,161										10,383,011
304.20	18,980,938		3,160,053		661,355		132,271		19,841				21,367,206
304.30	107,549,481		8,040,453		1,794,210		233,248		17,942				113,580,418
304.36	7,007,069		690,528										7,697,597
304.38	265,731		135,156										400,887
304.39	113,753		2,244										115,997
304.61	9,631,862		1,201,193		212,982		12,779						10,607,294
304.62	18,259,803		1,728,612		240,283		26,430		60,071				19,781,773
304.63	3,485,875		10,011										3,495,886
305.00	23,359,403		2,349,077		8,073,589		807,359						16,827,532
306.00	6,334,783		469,966										6,804,749
307.00	3,008,599		388,389		86,762		8,676						3,301,550
310.00	5,557,935		646,073		2,223,457		377,988						3,602,563
311.20	4,936,838		1,362,020		17,352		2,950						6,278,556
311.50	911,149		256,164										1,167,313
311.52	2,330,094		466,084		152,263		25,885						2,618,030
311.53	24,582,332		1,244,598		159,690		27,147						25,640,093
311.54	1,015,455		523,490		555,122		94,371						889,452
320.10	81,961,820		7,675,879		4,004,852		760,923						84,871,924
320.18	103,246												103,246
320.19	3,512,532		3,876										3,516,408
320.20	31,615,346		4,520,519		3,794,439		720,945						31,620,481
320.29	8,168												8,168

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

TABLE 3. BRINGFORWARD TO DECEMBER 31, 2023, OF BOOK RESERVE AS OF DECEMBER 31, 2022

Account (1)	BOOK RESERVE BALANCE AS OF 12/31/2022 (2)	+	PROJECTED DEPRECIATION ACCRUALS (3)	-	PROJECTED RETIREMENTS (4)	-	PROJECTED COST OF REMOVAL (5)	+	PROJECTED SALVAGE (6)	+	ACQUISITIONS (7)	=	PROJECTED BOOK RESERVE BALANCE AS OF 12/31/2023 (8)
320.30	6,787,789		1,056,298										7,844,087
320.37	10,607,334		276,816		1,437,577		158,133						9,288,440
330.00	40,194,822		3,840,397		449,596		305,725						43,279,898
330.10	2,230,959		375,912										2,606,871
330.20	2,650,238		369,396										3,019,634
330.30	152,479		16,296										168,775
330.40	2,519,882		252,288										2,772,170
330.58	1,258,084		52,763		985,367								325,480
330.59	26,000,695		2,684,544										28,685,239
331.00	320,507,351		50,649,574		28,486,157		17,091,694						325,579,074
333.00	153,001,000		12,923,409		1,844,428		829,993						163,249,988
334.00	83,781,344		13,511,103		4,912,166		638,581		49,121				91,790,821
335.00	18,044,077		3,101,070		929,509		436,870						19,778,768
340.10	1,306,807		357,361										1,664,168
340.20	3,446,304		2,416,252		1,196,693								4,665,863
340.30	25,966,048		13,828,795		4,061,537								35,733,306
340.31	33,401,059		6,299,273										39,700,332
340.40	2,545		1,008										3,553
341.00	1,341		324										1,665
341.10	25,214,574		5,857,199		856,479		17,129		128,470				30,326,635
341.20	14,300,485		2,045,320		716,197		14,324		107,428				15,722,712
341.30	2,277,667		26,280										2,303,947
341.40	6,301,034		546,192										6,847,226
342.00	113,771		28,710										142,481
343.00	8,570,238		2,349,143		135,188								10,784,193
344.00	1,228,944		180,927										1,409,871
345.00	1,680,051		107,308		56,200								1,731,159

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

TABLE 3. BRINGFORWARD TO DECEMBER 31, 2023, OF BOOK RESERVE AS OF DECEMBER 31, 2022

Account (1)	BOOK RESERVE BALANCE AS OF 12/31/2022 (2)	+	PROJECTED DEPRECIATION ACCRUALS (3)	-	PROJECTED RETIREMENTS (4)	-	PROJECTED COST OF REMOVAL (5)	+	PROJECTED SALVAGE (6)	+	ACQUISITIONS (7)	=	PROJECTED BOOK RESERVE BALANCE AS OF 12/31/2023 (8)
346.00	322,240		126,535										448,775
346.10	1,528,419		572,677		3,769								2,097,327
346.19	1,832,553		1,099,776		318,815								2,613,514
346.20	146,025		29,280										175,305
347.00	3,142,560		1,256,195		37,475								4,361,280
348.00	461,769		32,616										494,385
TOTAL	**1,172,474,736**		**163,827,805**		**68,403,509**		**22,723,421**		**382,873**		**0**		**1,245,558,484**

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

TABLE 4. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

ACCOUNT	NET ORIGINAL COST AS OF 12/31/2022	NET ORIGINAL COST AS OF 12/31/2023	ACCRUAL RATE	AVERAGE ACCRUALS	AMORTIZATION OF NET SALVAGE	PROJECTED DEPRECIATION ACCRUALS
(1)	(2)	(3)	(4)	(5)*	(6)	(7)=(5)+(6)
303.14	1,942,822.51	1,942,822.51	-			0
303.35	155,025.17	155,025.17	-			0
303.99	10,579,413.65	11,298,770.79	10.98	1,187,609	613	1,188,222
304.15	51,463,964.34	51,463,964.34	2.21	1,137,348	356,813	1,494,161
304.20	118,151,844.81	124,514,782.11	2.60	3,108,535	51,518	3,160,053
304.30	327,018,559.27	344,134,174.14	2.29	7,564,919	475,534	8,040,453
304.36	24,482,786.39	25,496,837.05	2.78	681,791	8,737	690,528
304.38	1,399,108.81	1,399,108.81	9.66	135,156		135,156
304.39	119,362.95	119,362.95	1.88	2,244		2,244
304.61	45,867,192.55	47,075,362.46	2.82	1,307,120	(105,927)	1,201,193
304.62	68,202,394.97	69,565,444.78	2.56	1,757,845	(29,233)	1,728,612
304.63	3,773,173.42	3,773,173.42	0.34	12,828	(2,817)	10,011
305.00	136,682,456.18	184,509,233.82	1.46	2,090,758	258,319	2,349,077
306.00	18,956,310.14	18,956,310.14	2.45	464,424	5,542	469,966
307.00	13,388,619.84	14,474,540.51	2.53	345,373	43,016	388,389
310.00	20,859,764.75	33,632,562.91	2.73	620,990	25,083	646,073
311.20	28,764,997.73	29,503,026.00	3.31	953,950	408,070	1,362,020
311.50	7,424,900.68	7,424,900.68	3.45	256,164		256,164
311.52	13,846,273.01	15,124,095.30	3.32	466,084		466,084
311.53	48,579,304.90	49,485,169.34	2.56	1,244,598		1,244,598
311.54	13,311,520.08	17,457,786.81	3.74	523,490		523,490
320.10	250,302,919.16	278,120,234.22	2.60	6,797,238	878,641	7,675,879
320.18	103,245.73	103,245.73	-			0
320.19	3,522,542.77	3,522,542.77	0.11	3,876		3,876
320.20	106,908,231.80	128,432,781.43	3.92	4,520,519		4,520,519
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, 2023

ACCOUNT (1)	NET ORIGINAL COST AS OF 12/31/2022 (2)	NET ORIGINAL COST AS OF 12/31/2023 (3)	ACCRUAL RATE (4)	AVERAGE ACCRUALS (5)*	AMORTIZATION OF NET SALVAGE (6)	PROJECTED DEPRECIATION ACCRUALS (7)=(5)+(6)
320.30	9,238,160.63	9,238,160.63	10.35	956,148	100,150	1,056,298
320.37	14,959,312.90	23,452,205.11	1.65	252,667	24,149	276,816
330.00	118,334,757.78	128,426,201.28	1.78	2,126,452	1,713,945	3,840,397
330.10	18,159,866.81	18,159,866.81	2.07	375,912		375,912
330.20	18,107,441.78	18,107,441.78	2.04	369,396		369,396
330.30	818,707.23	818,707.23	1.99	16,296		16,296
330.40	12,806,300.08	12,806,300.08	1.97	252,288		252,288
330.58	1,482,963.09	497,598.08	4.76	52,763		52,763
330.59	41,010,970.46	47,585,970.46	6.17	2,684,544		2,684,544
331.00	2,972,470,945.31	3,150,142,151.14	1.21	36,754,655	13,894,919	50,649,574
333.00	647,586,083.09	678,692,421.45	1.68	11,058,644	1,864,765	12,923,409
334.00	210,757,676.65	242,348,418.46	5.48	12,336,131	1,174,972	13,511,103
335.00	127,139,837.10	134,465,732.09	1.68	2,194,750	906,320	3,101,070
340.10	5,511,088.15	5,511,088.15	5.63	310,272	47,089	357,361
340.20	9,626,127.47	11,777,505.36	22.24	2,416,252		2,416,252
340.30	56,937,669.71	52,876,132.43	24.36	13,828,795		13,828,795
340.31	47,983,383.24	58,320,395.08	11.47	6,299,273		6,299,273
340.50	9,100.95	9,100.95	11.09	1,008		1,008
341.00	2,587.67	2,587.67	12.52	324		324
341.10	48,159,781.72	53,018,290.45	11.99	5,926,542	(69,343)	5,857,199
341.20	21,248,210.09	25,310,943.97	9.25	2,045,320		2,045,320
341.30	2,345,942.67	2,345,942.67	1.12	26,280		26,280
341.40	7,747,401.58	7,747,401.58	7.05	546,192		546,192
342.00	450,196.89	450,196.89	5.93	26,700	2,010	28,710
343.00	38,318,950.61	44,334,525.08	5.74	2,327,991	21,152	2,349,143
344.00	2,900,877.04	2,900,877.04	5.97	173,184	7,743	180,927
345.00	2,405,124.09	2,723,924.56	4.26	106,418	890	107,308

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

TABLE 4. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

ACCOUNT (1)	NET ORIGINAL COST AS OF 12/31/2022 (2)	NET ORIGINAL COST AS OF 12/31/2023 (3)	ACCRUAL RATE (4)	AVERAGE ACCRUALS (5)*	AMORTIZATION OF NET SALVAGE (6)	PROJECTED DEPRECIATION ACCRUALS (7)=(5)+(6)
346.00	1,319,862.68	1,319,862.68	6.39	84,336	42,199	126,535
346.10	8,503,366.67	8,644,933.36	6.73	572,677		572,677
346.19	7,771,032.15	16,149,119.93	10.04	1,099,776		1,099,776
346.20	272,914.20	272,914.20	10.73	29,280		29,280
347.00	23,054,106.91	24,207,979.77	5.25	1,234,224	21,971	1,256,195
348.00	795,577.91	795,577.91	4.08	32,460	156	32,616
TOTAL	**5,794,051,228.79**	**6,245,153,900.39**		**141,700,809**	**22,126,996**	**163,827,805**

* Annual Acrual developed based on monthly averages.

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

TABLE 5. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

	2019		2020		2021		PROJECTED 2022		PROJECTED 2023			
ACCOUNT	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	NET SALVAGE	SALVAGE ACCRUAL
(1)	(2) -	(3) +	(4) -	(5) +	(6) -	(7) +	(8) -	(9) +	(10) -	(11) =	(12)*	(13)=(12)/5
303.61			4,483.73		(4,483.73)						0.00	0
303.99		3,062.78									(3,062.78)	(613)
304.15	27,560.73	387,837.75	210.38	577,956.65		666,811.69					(1,604,834.98)	(320,967)
304.20	31,830.10	147,277.43		71,775.96		37,171.02	1,299.00	8,661.00	19,841.00	132,271.00	(344,186.31)	(68,837)
304.30	66,260.61	148,391.82		788,178.99		137,849.62	24,342.00	316,440.00	17,942.00	233,248.00	(1,515,563.82)	(303,113)
304.36		546.00									(546.00)	(109)
304.61	1,864,549.94	1,304,656.48		12,850.31	4,483.73	1,346.07		20,545.00		12,779.00	516,856.81	103,371
304.62	192,159.79	54,481.40		(8.81)		18,876.94	59,276.00	26,082.00	60,071.00	26,430.00	185,645.26	37,129
304.63	25,209.50	8,030.27		23.48							17,155.75	3,431
305.00		1,266,548.34		24,577.59		467.17				807,359.00	(2,098,952.10)	(419,790)
306.00		17,003.99		6,896.40		450.15		3,361.00			(27,711.54)	(5,542)
307.00		118,341.25		42,111.55		5,700.51		47,534.00		8,676.00	(222,363.31)	(44,473)
310.00		42,462.99		3,593.30				67,724.00		377,988.00	(491,768.29)	(98,354)
311.00	13,739.63	1,092,490.18		248,120.57		193,743.82		328,335.00		150,353.00	(1,999,302.94)	(399,861)
320.00	229.83	924,729.91	(214.05)	695,879.64		890,085.40		1,263,614.00		1,481,868.00	(5,256,161.17)	(1,051,232)
320.30		423,003.27		76,375.47		1,370.70					(500,749.44)	(100,150)
320.37	23.00	90,807.00								158,133.00	(248,917.00)	(49,783)
330.00		2,686,207.69		1,196,558.00		1,561,680.99		304,934.00		305,725.00	(6,055,105.68)	(1,211,021)
331.00	13,124.96	21,381,790.52	25,703.04	12,998,210.71	282,490.53	8,196,453.86		15,498,400.00		17,091,694.00	(74,845,230.56)	(14,969,046)
333.00	9,792.38	1,897,743.49		2,528,314.54	1,799.10	2,681,541.01		927,108.00		829,993.00	(8,853,108.56)	(1,770,622)
334.00	93,029.52	2,727,391.38	42,569.41	1,486,703.66	331,737.56	1,021,270.85	25,776.00	335,094.00	49,121.00	638,581.00	(5,666,807.40)	(1,133,361)
335.00	4,063.03	908,970.88	3,093.12	1,720,769.32	11,562.11	1,074,172.62		539,066.00		436,870.00	(4,661,130.56)	(932,226)
340.00	10,745.87	122,477.36	613.87	23,848.17	325.05	78,720.20					(213,360.94)	(42,672)
341.00	261,902.01	761,298.60	456,214.35	97,003.97	219,365.56	(16,299.55)	224,741.00	29,965.00	235,898.00	31,453.00	494,699.90	98,940
342.00		9,682.12		122.40							(9,804.52)	(1,961)
343.00	48,579.17	57,836.24	3,000.00	50,715.40		40,863.25					(97,835.72)	(19,567)
344.00		14,919.23		13,845.30		5,126.37					(33,890.90)	(6,778)
345.00	12,288.18	15,876.66									(3,588.48)	(718)
346.00		87,193.50		44,631.89		49,301.95					(181,127.34)	(36,225)
347.00	8,306.50	73,665.55		16,130.65		8,339.46					(89,829.16)	(17,966)
348.00		808.08									(808.08)	(162)
TOTAL	**2,683,394.75**	**36,775,532.16**	**535,673.85**	**22,725,185.11**	**847,279.91**	**16,655,044.10**	**335,434.00**	**19,716,863.00**	**382,873.00**	**22,723,421.00**	**(113,811,389.86)**	**(22,762,278)**

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

PART II. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1861	1,094	1,094			0.0
1892	99,114	53,833	45,281	45,281	0.0
1893	15,527	15,527		45,281	0.0
1899	1,234	1,234		45,281	0.0
1900	339,056	241,166	97,890	143,171	0.0
1901	281,412	146,979	134,433	277,604	0.0
1902	20,137	10,428	9,709	287,313	0.0
1903	1,254	1,254		287,313	0.0
1904	5,454	2,627	2,827	290,140	0.0
1905	720	720		290,140	0.0
1906	5,791	5,713	78	290,218	0.0
1907	44,625	44,168	457	290,675	0.0
1908	4,254	4,254		290,675	0.0
1909	1,002	1,002		290,675	0.0
1910	238,835	108,356	130,479	421,154	0.0
1911	19,929	19,280	649	421,803	0.0
1912	4,590	4,454	136	421,939	0.0
1914	81	81		421,939	0.0
1915	3,234	2,545	689	422,628	0.0
1916	9,496	4,667	4,829	427,457	0.0
1917	1,131	1,131		427,457	0.0
1918	98,264	47,800	50,464	477,921	0.0
1919	8,588	8,588		477,921	0.0
1920	43,443	24,999	18,444	496,365	0.0
1921	49,980	44,886	5,094	501,459	0.0
1922	35,713	33,399	2,314	503,773	0.0
1923	449,801	198,874	250,927	754,700	0.0
1924	64,855	60,197	4,658	759,358	0.0
1925	1,291	606	685	760,043	0.0
1927	21,997	10,997	11,000	771,043	0.0
1928	96,220	47,422	48,798	819,841	0.0
1929	157,232	74,582	82,650	902,491	0.0
1930	179,512	82,430	97,082	999,573	0.0
1931	138,757	72,712	66,045	1,065,618	0.0
1932	78,269	34,580	43,689	1,109,307	0.0
1933	36,902	17,216	19,686	1,128,993	0.0
1934	62,258	29,315	32,943	1,161,936	0.0
1935	124,900	58,947	65,953	1,227,889	0.0
1936	90,948	43,155	47,793	1,275,682	0.0
1937	193,190	100,398	92,792	1,368,474	0.0
1938	80,544	41,201	39,343	1,407,817	0.0
1939	174,781	91,676	83,105	1,490,922	0.0
1940	192,551	117,141	75,410	1,566,332	0.0
1941	169,798	96,430	73,368	1,639,700	0.0
1942	139,923	79,290	60,633	1,700,333	0.0

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

			DEPRECIATED ORIGINAL COST		
YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1943	98,025	50,363	47,662	1,747,995	0.0
1944	53,978	28,471	25,507	1,773,502	0.0
1945	222,738	105,450	117,288	1,890,790	0.0
1946	547,593	255,612	291,981	2,182,771	0.0
1947	454,364	259,408	194,956	2,377,727	0.0
1948	557,961	333,619	224,342	2,602,069	0.1
1949	428,497	287,025	141,472	2,743,541	0.1
1950	566,679	347,332	219,347	2,962,888	0.1
1951	1,042,026	610,867	431,159	3,394,047	0.1
1952	984,996	601,311	383,685	3,777,732	0.1
1953	2,548,748	1,532,322	1,016,426	4,794,158	0.1
1954	2,380,163	1,240,901	1,139,262	5,933,420	0.1
1955	4,174,654	1,901,593	2,273,061	8,206,481	0.2
1956	2,467,817	1,227,984	1,239,833	9,446,314	0.2
1957	3,344,658	1,563,525	1,781,133	11,227,447	0.2
1958	4,185,483	1,944,191	2,241,292	13,468,739	0.3
1959	3,571,846	1,788,885	1,782,961	15,251,700	0.3
1960	4,005,823	1,882,302	2,123,521	17,375,221	0.3
1961	5,577,996	2,678,895	2,899,101	20,274,322	0.4
1962	2,657,213	1,364,824	1,292,389	21,566,711	0.4
1963	2,994,994	1,386,367	1,608,627	23,175,338	0.5
1964	7,287,764	2,923,277	4,364,487	27,539,825	0.6
1965	6,733,089	3,250,665	3,482,424	31,022,249	0.6
1966	6,361,287	2,730,419	3,630,868	34,653,117	0.7
1967	8,079,344	3,515,554	4,563,790	39,216,907	0.8
1968	7,382,080	3,059,025	4,323,055	43,539,962	0.9
1969	7,577,982	3,539,244	4,038,738	47,578,700	1.0
1970	5,548,175	2,327,750	3,220,425	50,799,125	1.0
1971	7,677,788	3,197,366	4,480,422	55,279,547	1.1
1972	14,507,197	7,305,090	7,202,107	62,481,654	1.2
1973	26,949,614	16,117,904	10,831,710	73,313,364	1.5
1974	7,453,643	3,037,051	4,416,592	77,729,956	1.6
1975	8,104,191	3,103,165	5,001,026	82,730,982	1.7
1976	16,460,386	7,813,019	8,647,367	91,378,349	1.8
1977	8,208,929	2,997,976	5,210,953	96,589,302	1.9
1978	13,137,959	4,667,977	8,469,982	105,059,284	2.1
1979	12,990,274	4,830,529	8,159,745	113,219,029	2.3
1980	16,054,208	5,388,633	10,665,575	123,884,604	2.5
1981	12,491,928	4,600,893	7,891,035	131,775,639	2.6
1982	14,605,423	6,813,767	7,791,656	139,567,295	2.8
1983	15,877,632	5,864,565	10,013,067	149,580,362	3.0
1984	20,083,783	6,622,194	13,461,589	163,041,951	3.3
1985	34,624,005	12,328,785	22,295,220	185,337,171	3.7
1986	37,650,154	13,067,453	24,582,701	209,919,872	4.2
1987	39,653,828	13,609,005	26,044,823	235,964,695	4.7

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1988	62,030,999	23,587,110	38,443,889	274,408,584	5.5
1989	59,873,416	20,970,455	38,902,961	313,311,545	6.3
1990	98,725,728	44,213,685	54,512,043	367,823,588	7.4
1991	57,876,027	26,561,525	31,314,502	399,138,090	8.0
1992	65,542,332	26,105,330	39,437,002	438,575,092	8.8
1993	100,479,870	41,429,615	59,050,255	497,625,347	10.0
1994	59,262,191	16,945,018	42,317,173	539,942,520	10.8
1995	88,377,556	28,944,795	59,432,761	599,375,281	12.0
1996	66,102,021	18,500,408	47,601,613	646,976,894	12.9
1997	92,983,041	32,998,547	59,984,494	706,961,388	14.1
1998	156,653,604	44,592,740	112,060,864	819,022,252	16.4
1999	114,558,966	35,818,061	78,740,905	897,763,157	18.0
2000	89,895,433	22,701,966	67,193,467	964,956,624	19.3
2001	109,253,560	30,032,475	79,221,085	1,044,177,709	20.9
2002	107,756,177	24,684,066	83,072,111	1,127,249,820	22.5
2003	59,861,864	16,778,361	43,083,503	1,170,333,323	23.4
2004	76,176,615	14,527,777	61,648,838	1,231,982,161	24.6
2005	95,039,883	22,346,259	72,693,624	1,304,675,785	26.1
2006	61,767,918	18,425,115	43,342,803	1,348,018,588	27.0
2007	123,792,687	25,040,203	98,752,484	1,446,771,072	28.9
2008	160,038,674	28,814,544	131,224,130	1,577,995,202	31.6
2009	135,801,752	23,636,542	112,165,210	1,690,160,412	33.8
2010	153,241,523	28,093,296	125,148,227	1,815,308,639	36.3
2011	197,799,674	37,340,057	160,459,617	1,975,768,256	39.5
2012	311,261,102	65,418,033	245,843,069	2,221,611,325	44.4
2013	290,102,941	80,713,600	209,389,341	2,431,000,666	48.6
2014	226,389,019	35,475,535	190,913,484	2,621,914,150	52.4
2015	233,775,061	31,494,946	202,280,115	2,824,194,265	56.5
2016	276,575,294	39,572,264	237,003,030	3,061,197,295	61.2
2017	247,520,551	27,669,055	219,851,496	3,281,048,791	65.6
2018	389,681,066	50,525,777	339,155,289	3,620,204,080	72.4
2019	286,407,113	45,529,488	240,877,625	3,861,081,705	77.2
2020	297,347,215	34,026,827	263,320,388	4,124,402,093	82.5
2021	305,744,334	28,244,319	277,500,015	4,401,902,108	88.0
2022	380,957,134	17,797,736	363,159,398	4,765,061,506	95.3
2023	522,887,195	8,056,061	514,831,134	5,279,892,640	105.6
9999	318,540,242-	38,243,014-	280,297,228-	4,999,595,412	100.0
SUBTOTAL	6,245,153,900	1,245,558,484	4,999,595,414		
NONDEPRECIABLE	26,029,130		26,029,130		
TOTAL	6,271,183,030	1,245,558,484	5,025,624,544		

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, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
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, 2023

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, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
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	950,553	950,553			
2019	393,070.67	353,764	302,841	90,230	0.50	90,230
2020	1,282,342.32	897,640	768,427	513,915	1.50	342,610
2021	942,100.51	471,050	403,244	538,857	2.50	215,543
2022	450,000.00	135,000	115,567	334,433	3.50	95,552
2023	719,357.14	71,936	61,581	657,776	4.50	146,172
	11,298,770.79	9,441,290	9,163,560	2,135,211		890,107

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.4 7.88

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, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. 0						
1962	3,126.79	2,461	2,252	875	16.62	53
1965	2,367.91	1,815	1,661	707	17.83	40
1966	20,825.96	15,807	14,463	6,363	18.26	348
1967	270.30	203	186	84	18.69	4
1968	13,568.76	10,091	9,233	4,336	19.13	227
1969	631.00	464	425	206	19.57	11
1970	1,609.62	1,171	1,071	539	20.03	27
1971	11,974.56	8,612	7,879	4,096	20.50	200
1972	19,891.30	14,137	12,935	6,956	20.96	332
1973	102.13	72	66	36	21.44	2
1974	11,058.14	7,663	7,011	4,047	21.93	185
1975	3,360.08	2,314	2,117	1,243	21.92	57
1977	2,198.00	1,472	1,347	851	22.94	37
1978	3,361.00	2,218	2,029	1,332	23.46	57
1979	79,603.00	51,718	47,319	32,284	23.99	1,346
1980	51,870.00	33,166	30,345	21,525	24.53	877
1981	196,712.02	123,732	113,208	83,504	25.07	3,331
1982	5,146.13	3,203	2,931	2,215	25.17	88
1983	23,321.00	14,263	13,050	10,271	25.72	399
1984	1,022.00	614	562	460	26.29	17
1985	93,365.47	54,992	50,315	43,050	26.86	1,603
1986	65,149.35	37,624	34,424	30,725	27.44	1,120
1987	4,686.74	2,669	2,442	2,245	27.60	81
1988	5,314.89	2,963	2,711	2,604	28.19	92
1989	138,173.70	75,318	68,912	69,262	28.79	2,406
1990	189,066.03	100,697	92,132	96,934	29.40	3,297
1991	520,975.20	272,574	249,390	271,585	29.61	9,172
1992	304,014.37	155,139	141,943	162,071	30.23	5,361
1993	143,736.48	71,466	65,387	78,349	30.85	2,540
1994	1,280,944.74	623,564	570,525	710,420	31.10	22,843
1995	215,013.79	101,723	93,071	121,943	31.74	3,842
1996	448,481.75	207,199	189,575	258,907	32.02	8,086
1997	29,773.00	13,332	12,198	17,575	32.67	538
1998	266,482.41	116,186	106,304	160,178	32.98	4,857
1999	185,888.96	78,334	71,671	114,218	33.64	3,395
2000	168,411.71	68,864	63,007	105,405	33.97	3,103
2001	9,780.57	3,852	3,524	6,257	34.64	181
2002	803,742.30	305,904	279,885	523,857	34.99	14,972
2003	2,290,834.89	840,736	769,225	1,521,610	35.36	43,032
2004	263,546.95	93,032	85,119	178,428	35.75	4,991
2005	1,152,245.70	390,150	356,965	795,281	36.14	22,006

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, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. 0						
2006	537,724.16	174,115	159,305	378,419	36.55	10,353
2007	1,627,941.67	502,383	459,652	1,168,290	36.97	31,601
2008	1,363,514.19	399,510	365,529	997,985	37.41	26,677
2009	251,554.66	69,681	63,754	187,801	37.85	4,962
2010	11,306,319.50	2,961,125	2,709,260	8,597,060	38.05	225,941
2011	352,312.35	86,317	78,975	273,337	38.52	7,096
2012	376,464.71	86,135	78,809	297,656	38.75	7,681
2013	3,109,106.19	659,441	603,351	2,505,755	39.00	64,250
2014	1,631,004.86	317,720	290,696	1,340,309	39.28	34,122
2015	1,010,220.27	179,415	164,154	846,066	39.35	21,501
2016	1,994,114.03	318,659	291,555	1,702,559	39.45	43,157
2017	2,368,026.92	333,892	305,492	2,062,535	39.59	52,097
2018	1,229,013.50	150,677	137,861	1,091,152	39.35	27,729
2019	3,432,154.80	353,512	323,443	3,108,712	39.17	79,365
2020	5,295,960.56	439,565	402,177	4,893,784	38.69	126,487
2021	6,546,883.27	404,597	370,183	6,176,700	37.98	162,630
	51,463,964.34	11,348,258	10,383,011	41,080,953		1,090,805

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 37.7 2.12

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, 2023

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	12,500	7,333	8,546	16.62	514
1970	6,710.06	5,026	2,948	3,762	17.93	210
1995	1,715,454.62	1,012,118	593,753	1,121,702	19.81	56,623
2001	6,191.06	3,274	1,921	4,270	20.05	213
	1,744,234.47	1,032,918	605,955	1,138,279		57,560
BECKS RUN STATION - NEW						
INTERIM SURVIVOR CURVE.. IOWA 75-R2						
PROBABLE RETIREMENT YEAR.. 6-2072						
NET SALVAGE PERCENT.. 0						
2012	23,868,525.21	5,379,966	3,156,121	20,712,404	39.52	524,099
2015	17,442.33	3,070	1,801	15,641	39.81	393
	23,885,967.54	5,383,036	3,157,922	20,728,046		524,492
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	753,481	442,025	835,928	23.32	35,846
1994	3,067.93	1,701	998	2,070	23.69	87
2001	15,048.48	7,280	4,271	10,778	24.01	449
2018	27,090.40	4,947	2,902	24,188	24.62	982
2021	3,362,441.11	313,380	183,842	3,178,599	24.31	130,753
2023	1,194,500.00	25,084	14,715	1,179,785	23.31	50,613
	5,880,100.09	1,105,873	648,753	5,231,347		218,730

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, 2023

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	704,547	413,317	708,038	18.04	39,248
1994	85,662.97	53,068	31,132	54,531	18.12	3,009
2001	13,088.07	7,214	4,232	8,856	18.32	483
2003	7,900.11	4,162	2,442	5,459	18.41	297
	1,228,006.31	768,991	451,123	776,883		43,037
NORRISTOWN BOOSTER STATION INTERIM SURVIVOR CURVE.. IOWA 75-R2 PROBABLE RETIREMENT YEAR.. 6-2047 NET SALVAGE PERCENT.. 0						
1997	2,400,581.27	1,323,200	776,247	1,624,334	21.58	75,270
1998	52,044.11	28,135	16,505	35,539	21.67	1,640
2003	1,271.63	615	361	911	21.87	42
2007	10,970.93	4,707	2,761	8,210	21.96	374
2008	97,884.43	40,505	23,762	74,122	21.96	3,375
2012	1,059.31	363	213	846	22.06	38
2013	31,601.32	10,188	5,977	25,625	22.07	1,161
	2,595,413.00	1,407,713	825,826	1,769,587		81,900
MILL ROAD BOOSTER STATION INTERIM SURVIVOR CURVE.. IOWA 75-R2 PROBABLE RETIREMENT YEAR.. 6-2047 NET SALVAGE PERCENT.. 0						
1997	2,093,461.42	1,153,916	676,937	1,416,524	21.58	65,641
1998	27,010.00	14,602	8,566	18,444	21.67	851
2015	97,145.43	27,006	15,843	81,303	22.08	3,682
	2,217,616.85	1,195,524	701,346	1,516,271		70,174

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, 2023

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	2,392,781	1,403,709	3,246,983	23.12	140,440
2014	95,817.24	27,308	16,020	79,797	23.83	3,349
	4,746,508.96	2,420,089	1,419,729	3,326,780		143,789
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	1,025,626	601,677	1,747,443	26.45	66,066
2004	146,294.31	61,912	36,320	109,974	26.58	4,137
2006	10,710.36	4,236	2,485	8,225	26.75	307
2007	2,583.58	985	578	2,006	26.79	75
	2,508,708.44	1,092,759	641,060	1,867,648		70,585
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	375,401	220,227	1,382,680	34.34	40,264
	1,602,906.52	375,401	220,227	1,382,680		40,264
SHIRE OAKS RELAY STATION						
INTERIM SURVIVOR CURVE.. IOWA 75-R2						
PROBABLE RETIREMENT YEAR.. 6-2063						
NET SALVAGE PERCENT.. 0						
2013	2,585,737.11	605,580	355,259	2,230,478	34.34	64,953
2014	2,223,738.04	481,662	282,564	1,941,174	34.36	56,495
	4,809,475.15	1,087,242	637,823	4,171,652		121,448

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, 2023

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	5,174	3,035	12,720	33.75	377
2013	4,835,261.20	1,132,418	664,325	4,170,936	34.34	121,460
2014	1,472,142.36	318,866	187,061	1,285,082	34.36	37,401
2017	3,006.40	479	281	2,725	34.32	79
	6,326,165.74	1,456,937	854,702	5,471,464		159,317
ELLWOOD TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 75-R2						
PROBABLE RETIREMENT YEAR.. 6-2078						
NET SALVAGE PERCENT.. 0						
2005	11,236.00	3,492	2,049	9,187	41.02	224
2018	12,749,643.83	1,450,909	851,166	11,898,478	42.81	277,937
2019	130,266.72	12,427	7,290	122,977	42.67	2,882
	12,891,146.55	1,466,828	860,505	12,030,642		281,043
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1935	421.14	417	245	177	0.79	177
1936	409.83	405	238	172	0.99	172
1937	419.98	414	243	177	1.22	145
1938	1,645.42	1,618	949	696	1.46	477
1939	1,748.19	1,714	1,006	743	1.71	435
1940	165.66	162	95	71	1.97	36
1941	293.26	285	167	126	2.25	56
1942	2,858.97	2,773	1,627	1,232	2.54	485
1943	49.21	48	28	21	2.83	7
1944	488.21	470	276	212	3.14	68
1945	1,101.85	1,055	619	483	3.47	139
1946	370.72	353	207	164	3.80	43
1947	8,089.45	7,674	4,502	3,588	4.15	865
1948	58,265.79	55,428	32,516	25,749	3.87	6,653
1949	1,839.57	1,741	1,021	818	4.24	193
1950	428.48	403	236	192	4.62	42
1951	25,842.70	24,168	14,178	11,665	5.02	2,324

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, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1952	10,321.13	9,593	5,628	4,693	5.42	866
1953	25,093.13	23,352	13,699	11,394	5.26	2,166
1954	132,507.05	122,490	71,858	60,649	5.68	10,678
1955	95,065.57	87,261	51,191	43,874	6.13	7,157
1956	23,991.17	22,024	12,920	11,071	6.03	1,836
1957	15,612.71	14,223	8,344	7,269	6.50	1,118
1958	12,977.82	11,815	6,931	6,047	6.45	938
1959	25,879.09	23,369	13,709	12,170	6.93	1,756
1960	19,198.01	17,190	10,084	9,114	7.42	1,228
1961	71,415.02	63,831	37,446	33,969	7.43	4,572
1962	707.33	626	367	340	7.94	43
1963	44,828.17	39,597	23,229	21,599	7.99	2,703
1964	357,735.30	312,875	183,546	174,189	8.53	20,421
1965	26,716.20	23,131	13,570	13,147	9.07	1,450
1966	45,685.01	39,403	23,116	22,570	9.17	2,461
1967	92,034.71	78,524	46,066	45,969	9.72	4,729
1968	20,568.93	17,352	10,179	10,389	10.29	1,010
1969	110,024.34	92,343	54,172	55,852	10.44	5,350
1970	45,082.71	37,383	21,930	23,152	11.02	2,101
1971	123,972.58	102,178	59,942	64,031	11.20	5,717
1972	94,491.56	76,888	45,106	49,386	11.79	4,189
1973	56,967.23	45,745	26,836	30,131	12.39	2,432
1974	117,835.21	93,915	55,095	62,741	12.61	4,975
1975	100,326.87	78,827	46,243	54,084	13.23	4,088
1976	47,043.10	36,421	21,366	25,677	13.85	1,854
1977	27,037.68	20,619	12,096	14,942	14.48	1,032
1978	87,269.19	65,914	38,668	48,601	14.74	3,297
1979	71,247.25	52,951	31,063	40,184	15.38	2,613
1980	114,880.21	83,954	49,251	65,629	16.02	4,097
1981	250,109.70	179,629	105,378	144,732	16.67	8,682
1982	190,970.87	134,730	79,038	111,932	17.32	6,463
1983	158,537.14	110,437	64,787	93,750	17.64	5,315
1984	129,888.42	88,766	52,074	77,814	18.30	4,252
1985	939,555.83	629,408	369,238	570,318	18.97	30,064
1986	211,588.43	138,844	81,452	130,137	19.65	6,623
1987	1,102,656.56	708,347	415,547	687,109	20.32	33,814
1988	351,516.52	220,893	129,585	221,931	20.99	10,573
1989	793,450.53	487,258	285,847	507,604	21.68	23,413
1990	1,907,179.24	1,150,029	674,657	1,232,522	22.06	55,871
1991	293,055.74	172,375	101,123	191,933	22.75	8,437

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, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1992	1,835,899.91	1,052,521	617,454	1,218,445	23.45	51,959
1993	1,476,088.38	823,953	483,367	992,722	24.14	41,124
1994	242,022.80	131,370	77,067	164,955	24.85	6,638
1995	635,703.59	335,143	196,609	439,094	25.56	17,179
1996	974,147.32	498,276	292,310	681,837	26.26	25,965
1997	720,453.16	357,057	209,465	510,988	26.97	18,947
1998	623,975.99	299,134	175,485	448,491	27.69	16,197
1999	660,689.16	305,899	179,454	481,236	28.41	16,939
2000	1,755,449.59	783,808	459,816	1,295,634	29.13	44,478
2001	792,074.90	340,434	199,713	592,362	29.85	19,845
2002	281,988.94	116,405	68,288	213,701	30.58	6,988
2003	4,280,097.62	1,693,207	993,309	3,286,789	31.32	104,942
2004	343,360.67	129,893	76,201	267,160	32.05	8,336
2005	334,760.05	120,781	70,855	263,905	32.78	8,051
2006	3,499,378.82	1,193,988	700,445	2,798,934	33.78	82,858
2007	4,169,050.28	1,348,271	790,954	3,378,096	34.52	97,859
2008	1,183,634.26	361,482	212,061	971,573	35.26	27,555
2009	18,885.61	5,422	3,181	15,705	36.01	436
2010	227,155.94	61,014	35,793	191,362	36.75	5,207
2011	560,811.50	140,203	82,249	478,562	37.50	12,762
2012	570,070.10	131,800	77,320	492,751	38.25	12,882
2013	1,555,878.01	328,290	192,589	1,363,289	39.25	34,733
2014	1,945,112.06	373,267	218,975	1,726,137	40.00	43,153
2015	856,504.61	147,833	86,725	769,779	40.76	18,886
2016	3,073,595.47	470,260	275,875	2,797,721	41.52	67,382
2017	596,189.08	79,412	46,587	549,603	42.28	12,999
2018	1,737,089.12	196,812	115,458	1,621,631	43.04	37,677
2019	142,226.15	13,255	7,776	134,450	43.81	3,069
2020	1,422,781.88	103,579	60,764	1,362,018	44.58	30,552
2021	4,175,607.34	217,967	127,869	4,047,738	45.35	89,256
2022	398,203.43	12,583	7,382	390,822	45.90	8,515
2023	5,829,792.66	62,962	36,936	5,792,856	46.01	125,904
9999	1,289,607.60-	420,410-	246,631-	1,042,977-		32,887-
	54,078,532.49	17,629,509	10,342,235	43,736,297		1,379,087
	124,514,782.11	36,422,820	21,367,206	103,147,576		3,191,426

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.3   2.56

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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	542	568	145	15.00	10
1979	6,490.58	4,852	5,084	1,406	15.02	94
1980	0.34		0			
1981	4,143.05	3,046	3,192	951	15.31	62
1982	151.39	111	116	35	15.32	2
1983	28,625.23	20,753	21,747	6,878	15.36	448
1986	2,106.02	1,493	1,565	542	15.41	35
1987	33,494.71	23,473	24,597	8,897	15.58	571
1989	3,157.84	2,179	2,283	874	15.50	56
1995	4,262.51	2,745	2,876	1,386	15.75	88
1996	554,535.11	352,241	369,115	185,421	15.79	11,743
1997	1,101.30	689	722	379	15.87	24
1998	32,745.19	20,125	21,089	11,656	15.99	729
2000	63,024.24	37,474	39,269	23,755	16.02	1,483
2001	7,085.04	4,129	4,327	2,758	16.11	171
2002	352,897.31	201,822	211,490	141,407	16.09	8,789
2003	104,175.41	58,297	61,090	43,086	16.13	2,671
2005	38,638.92	20,587	21,573	17,066	16.22	1,052
2006	558,124.35	289,108	302,957	255,167	16.28	15,674
2007	35,269.52	17,748	18,598	16,671	16.29	1,023
2008	6,821.68	3,320	3,479	3,343	16.35	204
2009	57,659.72	27,089	28,387	29,273	16.36	1,789
2010	2,092.96	944	989	1,104	16.44	67
2011	85,299.38	36,892	38,659	46,640	16.40	2,844
2012	5,554,566.88	2,280,705	2,389,958	3,164,609	16.51	191,678
2013	124,586.63	48,402	50,721	73,866	16.53	4,469
2014	86,912.72	31,706	33,225	53,688	16.54	3,246
2017	1,293,981.51	363,350	380,756	913,226	16.65	54,848
2018	51,012.04	12,651	13,257	37,755	16.67	2,265
2022	2,375,393.05	194,782	204,113	2,171,280	16.78	129,397
	11,469,067.20	4,061,255	4,255,803	7,213,264		435,532

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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	770	807	12	7.50	2
1924	63,575.44	56,302	58,999	4,576	12.85	356
1928	690.62	607	636	55	13.20	4
1938	1,099.18	930	975	125	15.52	8
1953	16,822.07	13,400	14,042	2,780	18.00	154
1954	62,349.83	49,830	52,217	10,133	17.46	580
1955	11,580.40	9,202	9,643	1,938	17.71	109
1958	1,862.52	1,452	1,522	341	18.54	18
1961	6,575.71	5,055	5,297	1,279	18.80	68
1962	301.34	230	241	60	19.15	3
1963	532.95	406	425	108	18.87	6
1965	316.85	239	250	66	19.02	3
1966	432.22	323	338	94	19.42	5
1969	929.81	684	717	213	19.57	11
1973	497.12	356	373	124	19.92	6
1975	27,114.04	19,067	19,980	7,134	20.47	349
1976	336.33	235	246	90	20.53	4
1977	1,316.29	912	956	361	20.62	18
1979	6,526.46	4,443	4,656	1,871	20.86	90
1980	1,156.68	785	823	334	20.60	16
1981	246.65	166	174	73	20.79	4
1982	178.50	119	125	54	21.00	3
1984	3,559.70	2,320	2,431	1,129	21.10	54
1985	122,833.76	78,982	82,766	40,068	21.38	1,874
1986	78,078.24	49,775	52,159	25,919	21.32	1,216
1987	828.75	523	548	281	21.31	13
1988	3,062.69	1,903	1,994	1,069	21.65	49
1989	111,852.54	68,689	71,979	39,873	21.68	1,839
1991	167,646.97	100,253	105,055	62,592	21.85	2,865
1995	367.96	207	217	151	22.26	7
1996	13,862.28	7,663	8,030	5,832	22.25	262
1997	40,818.63	22,173	23,235	17,583	22.28	789
2002	76,598.93	37,219	39,002	37,597	22.75	1,653
2003	35,931.50	17,017	17,832	18,099	22.79	794
2005	376,542.76	167,863	175,904	200,639	23.00	8,723
2006	388,627.31	167,304	175,318	213,309	23.15	9,214
2007	94,253.81	39,191	41,068	53,185	23.18	2,294
2008	104,782.36	41,902	43,909	60,873	23.26	2,617
2009	70,967.74	27,166	28,467	42,500	23.38	1,818

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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	2,180	2,284	3,674	23.40	157
2011	50,315.27	17,485	18,323	31,993	23.47	1,363
2012	12,839,618.01	4,208,827	4,410,444	8,429,174	23.59	357,320
2013	130,903.50	40,266	42,195	88,709	23.63	3,754
2014	1,578,543.53	451,463	473,090	1,105,454	23.72	46,604
2016	154,304.21	36,910	38,678	115,626	23.85	4,848
2017	999,127.06	213,014	223,218	775,909	23.99	32,343
2018	2,208.72	412	432	1,777	24.00	74
2019	96,339.54	15,173	15,900	80,440	24.07	3,342
2022	285,485.00	16,672	17,471	268,014	24.21	11,070
	18,038,679.98	5,998,065	6,285,393	11,753,287		498,773
NEW HERSHEY TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2067						
NET SALVAGE PERCENT.. 0						
1930	35.64	31	32	3	15.20	
1984	40,745.85	23,820	24,961	15,785	28.07	562
1992	5,085,662.04	2,610,979	2,736,054	2,349,608	29.85	78,714
1995	8,817.52	4,272	4,477	4,341	30.32	143
1996	2,151.41	1,018	1,067	1,085	30.64	35
1999	4,688.40	2,068	2,167	2,521	31.06	81
2001	235,923.36	98,191	102,895	133,029	31.56	4,215
2006	49,260.81	17,241	18,067	31,194	32.50	960
2010	7,185.64	2,076	2,175	5,010	33.23	151
2011	65,341.74	17,806	18,659	46,683	33.37	1,399
2012	3,759,272.10	959,742	1,005,717	2,753,555	33.55	82,073
2013	166,352.76	39,476	41,367	124,986	33.75	3,703
2014	237,029.00	51,791	54,272	182,757	33.98	5,378
2015	34,037.35	6,801	7,127	26,911	34.05	790
2016	152,247.94	27,405	28,718	123,530	34.17	3,615
2017	164,326.66	26,062	27,310	137,016	34.48	3,974
2018	24,889.50	3,422	3,586	21,304	34.50	618
2021	2,218,147.54	148,172	155,270	2,062,878	34.95	59,024
2022	2,079,266.60	85,250	89,334	1,989,933	35.13	56,645
	14,335,381.86	4,125,623	4,323,255	10,012,127		302,080

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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	676	690			
1910	955.96	890	933	23	8.45	3
1921	7,550.49	6,734	7,057	494	12.44	40
1953	44.66	36	38	7	18.00	
1990	3,174,965.67	1,925,299	2,017,546	1,157,420	21.75	53,215
1995	10,224.61	5,740	6,015	4,210	22.26	189
2006	66,480.93	28,620	29,991	36,490	23.15	1,576
2007	1,592.33	662	694	899	23.18	39
2009	1,945.08	745	781	1,164	23.38	50
2013	13,302.91	4,092	4,288	9,015	23.63	382
2017	44.24	9	9	35	23.99	1
	3,277,797.16	1,973,503	2,068,041	1,209,756		55,495
FALLBROOK WTP						
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
1990	2,232,245.42	1,353,634	1,418,478	813,767	21.75	37,415
1991	14,802.97	8,852	9,276	5,527	21.85	253
1992	3,782.38	2,228	2,335	1,448	21.98	66
1994	5,692.25	3,258	3,414	2,278	22.05	103
1997	5,455.32	2,963	3,105	2,350	22.28	105
1998	18,465.92	9,842	10,313	8,152	22.34	365
1999	2,277.11	1,188	1,245	1,032	22.45	46
2003	17,373.38	8,228	8,622	8,751	22.79	384
2006	53,490.76	23,028	24,131	29,360	23.15	1,268
2007	72,172.59	30,009	31,447	40,726	23.18	1,757
2008	47,309.49	18,919	19,825	27,484	23.26	1,182
2009	28,023.69	10,727	11,241	16,783	23.38	718
2010	4,824.82	1,765	1,850	2,975	23.40	127
2012	30,878.01	10,122	10,607	20,271	23.59	859
2014	46,182.39	13,208	13,841	32,342	23.72	1,363

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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	14,404	15,094	39,569	23.76	1,665
2016	58,953.74	14,102	14,778	44,176	23.85	1,852
2018	11,872.00	2,213	2,319	9,553	24.00	398
	2,708,465.05	1,528,690	1,601,920	1,106,545		49,926
SCRANTON AREA WTP						
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
1990	8,648,922.79	5,244,707	5,495,947	3,152,976	21.75	144,964
1991	149,394.33	89,338	93,618	55,777	21.85	2,553
1992	463.30	273	286	177	21.98	8
1993	59.65	35	37	23	21.85	1
1994	6,146.91	3,518	3,687	2,460	22.05	112
1995	10,033.86	5,633	5,903	4,131	22.26	186
1996	223,917.87	123,782	129,712	94,206	22.25	4,234
1997	6,180.23	3,357	3,518	2,662	22.28	119
1999	25,177.89	13,138	13,767	11,411	22.45	508
2001	544.08	271	284	260	22.75	11
2002	57,982.30	28,174	29,524	28,459	22.75	1,251
2003	52,475.65	24,852	26,042	26,433	22.79	1,160
2004	3,846.36	1,770	1,855	1,992	22.87	87
2005	273,317.07	121,845	127,682	145,635	23.00	6,332
2006	6,834.59	2,942	3,083	3,752	23.15	162
2007	69,022.64	28,700	30,075	38,948	23.18	1,680
2008	21,740.54	8,694	9,110	12,630	23.26	543
2009	1,605.40	615	644	961	23.38	41
2010	8,966.26	3,280	3,437	5,529	23.40	236
2011	108,881.87	37,836	39,648	69,233	23.47	2,950
2012	124,649.63	40,860	42,817	81,832	23.59	3,469
2013	21,272.27	6,543	6,856	14,416	23.63	610
2014	5,300.09	1,516	1,589	3,711	23.72	156
2017	3,571,303.38	761,402	797,876	2,773,428	23.99	115,608
2018	1,026,429.10	191,326	200,491	825,938	24.00	34,414

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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	2,754	2,886	14,599	24.07	607
2020	31,564.79	3,999	4,191	27,374	24.12	1,135
2022	500,000.00	29,200	30,599	469,401	24.21	19,389
	14,973,517.38	6,780,360	7,105,163	7,868,354		342,526
BROWNELL WTP						
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
1990	4,333,381.56	2,627,763	2,753,642	1,579,739	21.75	72,632
1991	88,970.52	53,204	55,753	33,218	21.85	1,520
1992	72.69	43	45	28	21.98	1
1998	3,431.58	1,829	1,917	1,515	22.34	68
1999	152.98	80	84	69	22.45	3
2003	7,790.06	3,689	3,866	3,924	22.79	172
2005	30,165.72	13,448	14,092	16,074	23.00	699
2007	12,234.92	5,087	5,331	6,904	23.18	298
2008	56,670.86	22,663	23,749	32,922	23.26	1,415
2009	66,342.17	25,396	26,613	39,730	23.38	1,699
2010	10,428.23	3,815	3,998	6,430	23.40	275
2011	5,098.68	1,772	1,857	3,242	23.47	138
2012	56,670.09	18,576	19,466	37,204	23.59	1,577
2013	1,247.32	384	402	845	23.63	36
2014	42,913.80	12,273	12,861	30,053	23.72	1,267
2015	10,206.09	2,689	2,818	7,388	23.76	311
2016	8,246.29	1,973	2,068	6,179	23.85	259
2017	7,772.90	1,657	1,736	6,037	23.99	252
2018	7,323.77	1,365	1,430	5,893	24.00	246
2019	648.49	102	107	542	24.07	23
	4,749,768.72	2,797,808	2,931,833	1,817,936		82,891

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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	3,825,100	4,008,336	2,011,652	20.37	98,756
1989	233,440.51	146,577	153,599	79,842	20.45	3,904
1991	9,103.58	5,562	5,828	3,275	20.69	158
1992	3,873.98	2,343	2,455	1,419	20.58	69
1994	2,612.26	1,533	1,606	1,006	20.75	48
1998	19,725.73	10,814	11,332	8,394	21.01	400
1999	5,910.02	3,171	3,323	2,587	21.16	122
2001	3,581.76	1,837	1,925	1,657	21.36	78
2002	772.33	387	406	367	21.42	17
2003	16,428.98	8,016	8,400	8,029	21.52	373
2006	33,288.82	14,853	15,565	17,724	21.72	816
2007	18,257.26	7,862	8,239	10,019	21.82	459
2008	63,816.48	26,509	27,779	36,038	21.81	1,652
2009	26,103.88	10,410	10,909	15,195	21.86	695
2010	1,803.21	686	719	1,084	21.96	49
2012	507,814.54	174,028	182,365	325,450	22.06	14,753
2014	96,233.44	28,793	30,172	66,061	22.25	2,969
2015	14,176.85	3,916	4,104	10,073	22.27	452
2016	99,952.59	25,108	26,311	73,642	22.35	3,295
2022	500,000.00	31,050	32,537	467,463	22.65	20,639
	7,676,884.13	4,328,555	4,535,908	3,140,976		149,704
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	2,895,320	3,034,015	1,989,094	23.15	85,922
1993	73,596.13	41,751	43,751	29,845	23.26	1,283
1995	197.94	109	114	84	23.32	4
1999	13,626.50	6,911	7,242	6,384	23.81	268
2004	11,303.55	5,048	5,290	6,014	24.17	249
2006	99,797.96	41,566	43,557	56,241	24.52	2,294
2007	13,173.73	5,304	5,558	7,616	24.48	311
2008	28,589.12	11,035	11,564	17,026	24.66	690
2009	19,356.65	7,158	7,501	11,856	24.71	480
2010	2,858.04	1,007	1,055	1,803	24.81	73
2011	22,252.17	7,428	7,784	14,468	24.95	580

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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	974	1,021	2,525	25.10	101
2015	2,868.40	722	757	2,112	25.28	84
2016	10,676.66	2,443	2,560	8,117	25.29	321
2018	14,229.77	2,527	2,648	11,582	25.46	455
2020	3,879.66	466	488	3,391	25.66	132
	5,343,061.41	3,029,769	3,174,905	2,168,156		93,247
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	4,765,194	4,993,463	3,497,617	23.85	146,651
1994	18,958.58	10,458	10,959	8,000	23.98	334
1995	16,043.96	8,734	9,152	6,892	23.85	289
1997	45,655.10	23,832	24,974	20,681	24.26	852
1998	3,202.38	1,642	1,721	1,482	24.25	61
2001	5,100.00	2,433	2,550	2,550	24.67	103
2002	3,150.51	1,463	1,533	1,617	24.80	65
2004	17,119.10	7,512	7,872	9,247	24.94	371
2005	299,398.81	127,394	133,497	165,902	24.98	6,641
2006	93,193.36	38,321	40,157	53,037	25.06	2,116
2007	11,733.64	4,647	4,870	6,864	25.17	273
2008	28,894.84	10,974	11,500	17,395	25.31	687
2009	10,169.23	3,702	3,879	6,290	25.34	248
2010	16,080.19	5,580	5,847	10,233	25.41	403
2011	77,289.61	25,413	26,630	50,659	25.52	1,985
2012	123,725.49	38,281	40,115	83,611	25.67	3,257
2013	2,077.72	602	631	1,447	25.73	56
2014	40,488.30	10,883	11,404	29,084	25.84	1,126
2020	10,209.09	1,197	1,254	8,955	26.35	340
	9,313,569.58	5,088,262	5,332,007	3,981,563		165,858

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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	5,074,642	5,317,735	3,724,749	23.85	156,174
1994	557,586.68	307,565	322,298	235,288	23.98	9,812
1995	50,819.95	27,666	28,991	21,829	23.85	915
1998	1,099.27	563	590	509	24.25	21
2002	1,956.80	909	953	1,004	24.80	40
2003	5,173.10	2,343	2,455	2,718	24.75	110
2005	2,174.91	925	969	1,206	24.98	48
2006	52,855.60	21,734	22,775	30,080	25.06	1,200
2007	1,179.60	467	489	690	25.17	27
2008	34,000.57	12,913	13,532	20,469	25.31	809
2009	5,827.62	2,121	2,223	3,605	25.34	142
2010	15,084.17	5,234	5,485	9,599	25.41	378
2011	95,761.95	31,487	32,995	62,767	25.52	2,460
2013	64,674.64	18,743	19,641	45,034	25.73	1,750
2014	165,655.45	44,528	46,661	118,994	25.84	4,605
2015	9,260.45	2,283	2,392	6,868	25.98	264
2016	8,689.72	1,942	2,035	6,655	26.06	255
2018	716,495.57	124,097	130,042	586,454	26.25	22,341
2019	11,862.12	1,734	1,817	10,045	26.27	382
2020	3,420.65	401	420	3,000	26.35	114
2021	4,578.80	396	415	4,164	26.40	158
	10,850,641.78	5,682,693	5,954,914	4,895,728		202,005
NORRISTOWN						
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2057						
NET SALVAGE PERCENT.. 0						
1992	4,476.99	2,468	2,586	1,891	25.65	74
1994	3,778.23	2,006	2,102	1,676	26.06	64
1997	5,424,509.05	2,716,594	2,846,728	2,577,781	26.41	97,606
1998	7,937.78	3,886	4,072	3,866	26.58	145
2000	74,588.87	34,878	36,549	38,040	26.75	1,422
2001	2,023,509.89	919,685	963,741	1,059,769	27.00	39,251
2002	58,091.88	25,729	26,962	31,130	27.04	1,151
2003	86,104.25	37,068	38,844	47,261	27.12	1,743
2004	98,144.99	40,956	42,918	55,227	27.23	2,028
2005	140.00	56	59	81	27.37	3

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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	467,768	490,176	713,861	27.55	25,911
2007	45,348.29	16,987	17,801	27,548	27.55	1,000
2009	102,333.83	35,019	36,697	65,637	27.87	2,355
2010	13,901.29	4,523	4,740	9,162	27.99	327
2011	28,104.08	8,642	9,056	19,048	28.15	677
2012	365,613.30	105,955	111,031	254,583	28.18	9,034
2013	21,001.51	5,666	5,937	15,064	28.41	530
2014	69.14	17	18	51	28.52	2
2015	67,794.34	15,559	16,304	51,490	28.54	1,804
2016	1,019,886.77	211,117	221,230	798,657	28.73	27,799
2017	61,609.01	11,336	11,879	49,730	28.83	1,725
2018	83,707.68	13,393	14,035	69,673	28.87	2,413
2019	1,119.07	151	158	961	28.94	33
2020	97,321.02	10,452	10,953	86,368	29.07	2,971
2021	3,765,196.60	297,451	311,700	3,453,497	29.15	118,473
	14,658,324.18	4,987,362	5,226,274	9,432,050		338,541
HUNTSVILLE						
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2059						
NET SALVAGE PERCENT.. 0						
1999	5,140,610.11	2,418,143	2,533,980	2,606,630	27.58	94,512
2001	8,125.96	3,620	3,793	4,333	28.01	155
2005	48,155.64	18,973	19,882	28,274	28.45	994
2006	30,782.70	11,691	12,251	18,532	28.58	648
2007	7,211.16	2,629	2,755	4,456	28.75	155
2008	64,791.73	22,599	23,682	41,110	28.94	1,421
2009	25,684.93	8,566	8,976	16,709	28.98	577
2010	2,533.46	800	838	1,695	29.24	58
2011	38,290.79	11,441	11,989	26,302	29.34	896
2012	15,722.39	4,412	4,623	11,099	29.48	376
2013	3,295.43	865	906	2,389	29.50	81
2015	11,172.48	2,478	2,597	8,576	29.82	288
2016	9,027.44	1,807	1,894	7,134	29.96	238
	5,405,404.22	2,508,024	2,628,167	2,777,237		100,399

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
2000	1,670,157.71	757,584	793,875	876,283	28.31	30,953
2001	2,821,419.12	1,244,246	1,303,850	1,517,569	28.52	53,211
2003	1,269.09	528	553	716	28.76	25
2004	143,059.59	57,739	60,505	82,555	28.81	2,865
2005	16,708.95	6,491	6,802	9,907	29.12	340
2006	252,064.42	94,398	98,920	153,144	29.23	5,239
2007	40,881.77	14,705	15,409	25,472	29.37	867
2008	199,767.73	68,740	72,033	127,735	29.55	4,323
2014	29,155.90	6,951	7,284	21,872	30.34	721
2015	143,053.79	31,243	32,740	110,314	30.41	3,628
2018	28,140.30	4,272	4,477	23,664	30.73	770
2019	22,097.17	2,815	2,950	19,147	30.83	621
2023	8,286,649.80	130,929	137,201	8,149,449	31.15	261,620
	13,654,425.34	2,420,641	2,536,598	11,117,827		365,183

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1976	3,033,956.67	2,104,049	2,204,840	829,116	20.99	39,501
1985	5,833.47	3,728	3,907	1,927	21.74	89
1991	23,116.00	13,673	14,328	8,788	22.45	391
1996	6,671.00	3,650	3,825	2,846	22.75	125
2000	142,779.16	71,804	75,244	67,535	23.23	2,907
2002	373,803.03	179,201	187,785	186,018	23.35	7,967
2006	428,360.75	181,411	190,101	238,260	23.82	10,003
2007	15,986.12	6,542	6,855	9,131	23.82	383
2011	13,009,059.10	4,423,080	4,634,961	8,374,098	24.26	345,181
2013	228,674.96	68,923	72,225	156,450	24.34	6,428
2014	32,558.55	9,123	9,560	22,999	24.40	943
2018	3,850.44	701	735	3,116	24.71	126
2019	4,599.43	706	740	3,860	24.83	155
2020	24,494.60	3,018	3,163	21,332	24.91	856
	17,333,743.28	7,069,609	7,408,268	9,925,475		415,055

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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	340	356	74	19.25	4
1960	45.00	34	36	9	20.54	
1970	349.00	248	260	89	21.68	4
1975	41,890.00	28,644	30,016	11,874	22.43	529
1976	12,586.04	8,489	8,896	3,690	22.92	161
1977	48,491.99	32,470	34,025	14,467	22.94	631
1978	89.00	59	62	27	22.99	1
1979	1,797.00	1,184	1,241	556	23.07	24
1980	9,400.42	6,134	6,428	2,973	23.17	128
1983	3,194.00	2,018	2,115	1,079	23.60	46
1985	30.00	18	19	11	24.00	
1988	9,287.67	5,506	5,770	3,518	24.38	144
1989	2,360.00	1,384	1,450	910	24.32	37
1991	4,553.00	2,590	2,714	1,839	24.64	75
1992	72,215.50	40,491	42,431	29,785	24.68	1,207
1995	4,258,824.56	2,269,953	2,378,691	1,880,133	24.97	75,296
1996	7,506.00	3,922	4,110	3,396	25.13	135
1997	7,826.00	4,002	4,194	3,632	25.32	143
1998	541.00	270	283	258	25.52	10
2007	2,222.54	854	895	1,328	26.42	50
2008	360,111.32	132,845	139,209	220,903	26.52	8,330
2009	6,280.49	2,213	2,319	3,961	26.65	149
2011	12,316.24	3,910	4,097	8,219	26.87	306
2013	17,236.87	4,814	5,045	12,192	27.09	450
2021	2,341,064.49	193,138	202,390	2,138,675	27.80	76,931
	7,220,647.97	2,745,530	2,877,050	4,343,598		164,791
CLARION WATER TREATMENT						
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2063						
NET SALVAGE PERCENT.. 0						
2003	10,288,268.42	4,154,403	4,353,413	5,934,855	30.26	196,129
2004	1,068,324.94	418,783	438,844	629,481	30.25	20,809
2005	51,686.31	19,506	20,440	31,246	30.52	1,024
2008	4,882.28	1,627	1,705	3,177	31.01	102
2009	3,982.84	1,265	1,326	2,657	31.16	85
2010	15,024.53	4,522	4,739	10,286	31.35	328

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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	25,890.59	6,908	7,239	18,652	31.60	590
2013	21,987.65	5,471	5,733	16,255	31.70	513
2015	4,712.08	985	1,032	3,680	32.15	114
2017	63,571.73	10,616	11,125	52,447	32.41	1,618
2018	7,277.51	1,052	1,102	6,175	32.52	190
2023	1,900,000.00	28,500	29,865	1,870,135	32.94	56,774
	13,455,608.88	4,653,638	4,876,563	8,579,046		278,276
WEST SHORE REGIONAL TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2066						
NET SALVAGE PERCENT.. 0						
1969	805.94	553	579	226	24.87	9
1983	39,657.10	23,612	24,743	14,914	27.52	542
1987	6,134.90	3,448	3,613	2,522	28.44	89
1991	13,030.67	6,861	7,190	5,841	29.23	200
1997	3,934.06	1,835	1,923	2,011	30.32	66
2001	130,034.30	54,419	57,026	73,008	31.26	2,336
2006	13,462,876.01	4,759,127	4,987,106	8,475,770	32.00	264,868
2007	3,389,546.02	1,146,344	1,201,258	2,188,288	32.28	67,791
2008	20,115.84	6,518	6,830	13,286	32.34	411
2009	21,160.91	6,505	6,817	14,344	32.67	439
2011	68,339.41	18,793	19,693	48,646	32.95	1,476
2013	109,213.87	26,146	27,398	81,815	33.36	2,452
2014	156,113.00	34,563	36,219	119,894	33.42	3,587
2015	8,725.59	1,765	1,850	6,876	33.52	205
2016	67,448.35	12,242	12,828	54,620	33.82	1,615
2017	186,670.82	29,979	31,415	155,256	33.98	4,569
2018	201,042.48	27,985	29,326	171,717	34.02	5,048
2019	35,185.25	4,085	4,281	30,905	34.26	902
2021	2,721,391.40	184,510	193,349	2,528,043	34.40	73,490
2022	1,456,767.76	60,602	63,505	1,393,263	34.60	40,268
	22,098,193.68	6,409,892	6,716,948	15,381,246		470,363

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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	375,035	393,000	5,448,668	21.86	249,253
	5,841,667.64	375,035	393,000	5,448,668		249,253
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	6,413,093	6,720,302	19,584,427	35.67	549,045
	26,304,729.23	6,413,093	6,720,302	19,584,427		549,045
ELLWOOD TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2078						
NET SALVAGE PERCENT.. 0						
1991	15,090.60	7,553	7,915	7,176	32.44	221
2003	1,684.82	615	644	1,040	35.68	29
2018	23,586,610.01	2,905,870	3,045,071	20,541,539	39.14	524,822
2019	991,572.65	101,735	106,608	884,964	39.36	22,484
	24,594,958.08	3,015,773	3,160,239	21,434,719		547,556
MONTROSE TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2078						
NET SALVAGE PERCENT.. 0						
2018	2,315,435.08	285,262	298,928	2,016,508	39.14	51,520
2019	12,313.10	1,263	1,324	10,990	39.36	279
2020	38,563.16	3,131	3,281	35,282	39.60	891
	2,366,311.34	289,656	303,532	2,062,779		52,690

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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	561,391	588,284	7,080,996	31.63	223,870
	7,669,280.13	561,391	588,284	7,080,996		223,870
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	562,404	589,345	6,529,691	29.15	224,003
	7,119,036.47	562,404	589,345	6,529,691		224,003
STEELTON WATER TREATMENT PLANT INTERIM SURVIVOR CURVE.. IOWA 70-S0.5 PROBABLE RETIREMENT YEAR.. 6-2043 NET SALVAGE PERCENT.. 0						
1973	6,521,217.24	4,939,822	5,176,456	1,344,761	16.17	83,164
2010	4,882,701.17	2,089,796	2,189,904	2,692,797	18.04	149,268
2014	8,094.87	2,768	2,901	5,194	18.28	284
2017	2,012,650.38	525,906	551,099	1,461,552	18.38	79,519
2019	2,024.60	397	416	1,609	18.44	87
2020	13,662.44	2,175	2,279	11,383	18.48	616
	13,440,350.70	7,560,864	7,923,055	5,517,296		312,938
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	322,591	338,044	4,154,865	19.38	214,389
	4,492,909.20	322,591	338,044	4,154,865		214,389

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FRACKVILLE WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2063						
NET SALVAGE PERCENT.. 0						
2023	5,012,176.11	75,183	78,785	4,933,391	32.94	149,769
	5,012,176.11	75,183	78,785	4,933,391		149,769
OTHER PURIFICATION STRUCTURES						
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. 0						
1969	11,958.29	9,581	10,040	1,918	13.52	142
1970	46.32	37	39	8	14.07	1
1971	1,801.91	1,409	1,476	325	14.62	22
1972	555,439.80	429,077	449,631	105,809	15.17	6,975
1973	6,130.40	4,675	4,899	1,231	15.72	78
1974	4,635.51	3,488	3,655	980	16.29	60
1975	152,685.06	113,292	118,719	33,966	16.86	2,015
1976	25,486.25	18,643	19,536	5,950	17.44	341
1977	883.24	637	668	216	18.01	12
1978	7,456.15	5,292	5,546	1,911	18.60	103
1979	3,077.75	2,150	2,253	825	19.20	43
1980	306.42	211	221	85	19.79	4
1981	24,920.97	16,842	17,649	7,272	20.39	357
1982	364,111.58	241,770	253,352	110,760	21.00	5,274
1983	91,950.97	59,952	62,824	29,127	21.61	1,348
1984	26,266.89	16,808	17,613	8,654	22.23	389
1985	605,568.95	380,055	398,261	207,308	22.85	9,073
1986	20,762.90	12,769	13,381	7,382	23.48	314
1987	147,231.94	88,663	92,910	54,322	24.11	2,253
1988	1,124,588.10	662,720	694,467	430,122	24.74	17,386
1989	2,418,448.04	1,385,045	1,451,393	967,055	25.74	37,570
1990	855,230.95	478,416	501,334	353,897	26.38	13,415
1991	1,048,908.12	572,704	600,138	448,770	27.02	16,609
1992	56,737.10	30,207	31,654	25,083	27.67	907
1993	32,011.38	16,598	17,393	14,618	28.32	516
1994	1,083,440.01	546,487	572,666	510,774	28.98	17,625
1995	1,306,273.77	640,335	671,009	635,265	29.64	21,433
1996	434,692.18	206,827	216,735	217,957	30.30	7,193
1997	1,693,574.31	776,334	813,523	880,051	31.31	28,108
1998	662,910.96	294,134	308,224	354,687	31.97	11,094
1999	2,008,217.68	861,124	902,375	1,105,843	32.64	33,880

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER PURIFICATION STRUCTURES						
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. 0						
2000	108,944.66	45,060	47,219	61,726	33.32	1,853
2001	1,538,143.70	612,489	641,829	896,314	34.00	26,362
2002	356,927.49	135,847	142,355	214,573	34.99	6,132
2003	425,637.77	155,315	162,755	262,883	35.68	7,368
2004	114,313.16	39,895	41,806	72,507	36.37	1,994
2005	107,263.07	35,719	37,430	69,833	37.06	1,884
2006	64,055.67	20,178	21,145	42,911	38.06	1,127
2007	528,488.15	157,807	165,366	363,122	38.75	9,371
2008	349,847.82	98,692	103,420	246,428	39.45	6,247
2009	755,219.22	200,435	210,037	545,183	40.14	13,582
2010	700,875.87	173,116	181,409	519,467	41.15	12,624
2011	2,060,905.98	474,008	496,715	1,564,191	41.85	37,376
2012	2,820,747.08	600,255	629,009	2,191,738	42.55	51,510
2013	1,571,790.00	305,242	319,864	1,251,926	43.56	28,740
2014	3,933,368.71	695,026	728,320	3,205,049	44.26	72,414
2015	586,680.71	93,282	97,751	488,930	44.97	10,872
2016	1,519,870.10	214,302	224,568	1,295,302	45.69	28,350
2017	2,253,517.20	275,380	288,572	1,964,946	46.69	42,085
2018	2,236,139.01	232,558	243,698	1,992,441	47.41	42,026
2019	1,936,011.82	165,529	173,458	1,762,553	48.13	36,621
2020	3,419,387.79	228,415	239,357	3,180,031	48.86	65,085
2021	2,598,433.27	124,725	130,700	2,467,734	49.58	49,773
2022	2,425,856.30	70,592	73,974	2,351,883	50.05	46,991
2023	3,711,000.00	36,368	38,110	3,672,890	50.26	73,078
9999	169,605.01-	43,540-	45,626-	123,979-		3,026-
	50,729,573.44	13,022,977	13,646,822	37,082,751		904,979
	344,134,174.14	108,388,246	113,580,418	230,553,754		7,939,137

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.0 2.31

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, 2023

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	7,346,792	6,542,524	4,274,308	15.35	278,457
1998	68,969.00	42,209	37,588	31,381	16.17	1,941
2000	122,317.58	71,862	63,995	58,322	16.50	3,535
2001	25,833.98	14,880	13,251	12,583	16.56	760
2003	4,063.71	2,241	1,996	2,068	16.68	124
2007	41,023.43	20,171	17,963	23,061	17.06	1,352
2010	77,041.66	33,906	30,194	46,847	17.17	2,728
2012	197,523.29	79,049	70,395	127,128	17.24	7,374
2013	129,535.29	48,964	43,604	85,931	17.28	4,973
2014	18,080.06	6,408	5,707	12,374	17.31	715
2016	167,667.01	50,552	45,018	122,649	17.38	7,057
	11,668,886.83	7,717,034	6,872,235	4,796,652		309,016
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	909,787	810,191	12,003,709	32.71	366,974
	12,813,899.56	909,787	810,191	12,003,709		366,974
WHITE DEER WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2053						
NET SALVAGE PERCENT.. 0						
2023	1,014,050.66	17,036	15,171	998,880	29.18	34,232
	1,014,050.66	17,036	15,171	998,880		34,232
	25,496,837.05	8,643,857	7,697,597	17,799,241		710,222

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.1 2.79

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, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1991	38,331.32	38,331	38,331			
2015	27,627.10	23,483	23,864	3,763	1.50	2,509
2021	1,333,150.39	333,288	338,692	994,458	7.50	132,594
	1,399,108.81	395,102	400,887	998,222		135,103

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.4   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, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
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	35,170	38,011	3,366	1.50	2,244
	119,362.95	113,156	115,997	3,366		2,244

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.5 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, 2023

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	1,006,851	911,457	281,778	6.94	40,602
1987	17,605.59	14,780	13,380	4,226	6.98	605
1988	64,279.96	53,622	48,542	15,738	7.06	2,229
1989	21,520.60	17,819	16,131	5,390	7.17	752
1990	47,919.69	39,491	35,749	12,170	7.15	1,702
1991	3,439.19	2,817	2,550	889	7.18	124
1992	3,258.04	2,658	2,406	852	7.11	120
1996	15,197.42	12,036	10,896	4,302	7.22	596
1998	1,013.00	790	715	298	7.18	42
2005	152,175.13	109,231	98,882	53,293	7.27	7,331
2006	239,811.48	169,547	153,483	86,328	7.25	11,907
2008	59,275.49	40,331	36,510	22,766	7.28	3,127
2009	4,369.19	2,908	2,632	1,737	7.29	238
2011	8,577.97	5,414	4,901	3,677	7.30	504
2012	18,670.27	11,422	10,340	8,330	7.30	1,141
2013	103,178.46	60,886	55,117	48,061	7.29	6,593
2014	68,172.08	38,531	34,880	33,292	7.31	4,554
2015	29,091.75	15,651	14,168	14,924	7.30	2,044
2016	107,280.37	54,305	49,160	58,121	7.32	7,940
2017	95,983.57	45,170	40,890	55,093	7.31	7,537
2018	19,655.38	8,444	7,644	12,011	7.30	1,645
2019	680.62	260	235	445	7.29	61
	2,274,389.65	1,712,964	1,550,669	723,721		101,394
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	1,080,562	978,184	337,649	7.95	42,472
1988	2,021.01	1,650	1,494	527	7.98	66
1989	304,487.32	247,914	224,425	80,062	7.87	10,173
1992	15,076.98	12,016	10,878	4,199	8.02	524
1994	2,429.06	1,906	1,725	704	8.09	87
1995	69,619.62	54,164	49,032	20,587	8.13	2,532
1996	8,235.02	6,364	5,761	2,474	8.09	306
1997	109,992.96	84,233	76,252	33,741	8.10	4,166
2001	50,080.02	36,734	33,254	16,826	8.17	2,059

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.61 OFFICE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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	3,464	3,136	1,645	8.17	201
2003	72,512.60	51,876	46,961	25,552	8.15	3,135
2010	19,835.46	12,318	11,151	8,685	8.24	1,054
2011	62,740.65	37,801	34,220	28,521	8.25	3,457
2013	82,727.62	46,385	41,990	40,737	8.23	4,950
2014	14,536.76	7,789	7,051	7,486	8.23	910
	2,134,908.70	1,685,176	1,525,514	609,395		76,092
CAPITOL DISTRIBUTION CENTER INTERIM SURVIVOR CURVE.. IOWA 55-R1.5 PROBABLE RETIREMENT YEAR.. 6-2064 NET SALVAGE PERCENT.. 0						
1989	347,788.60	206,378	186,825	160,964	23.64	6,809
1990	5,101.58	2,974	2,692	2,409	23.97	101
1991	650.26	372	337	314	24.32	13
1996	1,799.05	925	837	962	25.98	37
2001	12,812.78	5,766	5,220	7,593	27.50	276
2002	5,478.58	2,391	2,164	3,314	27.76	119
2003	1,018.77	430	389	630	28.04	22
2006	28,442.30	10,751	9,732	18,710	28.80	650
2007	23,101.69	8,386	7,591	15,510	28.95	536
2008	47,924.90	16,640	15,063	32,861	29.14	1,128
2010	10,983.00	3,455	3,128	7,855	29.42	267
2011	43,527.16	12,949	11,722	31,805	29.52	1,077
2012	124,750.18	34,855	31,553	93,198	29.65	3,143
2013	174,227.60	45,369	41,071	133,157	29.82	4,465
2018	23,172,641.48	3,619,567	3,276,631	19,896,010	29.71	669,674
2019	1,661,686.84	219,841	199,012	1,462,675	29.51	49,565
	25,661,934.77	4,191,049	3,793,968	21,867,967		737,882
OTHER OFFICE BUILDINGS SURVIVOR CURVE.. IOWA 50-R3 NET SALVAGE PERCENT.. 0						
1963	2,867.35	2,620	2,372	496	5.72	87
1964	214.71	194	176	39	6.29	6

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.61 OFFICE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER OFFICE BUILDINGS						
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
1965	3,459.95	3,117	2,822	638	6.44	99
1966	406.80	365	330	76	6.60	12
1967	20,513.77	18,313	16,578	3,936	6.79	580
1968	27,497.61	24,264	21,965	5,532	7.40	748
1969	665.36	584	529	137	7.61	18
1970	6,224.45	5,428	4,914	1,311	7.85	167
1971	5,327.48	4,587	4,152	1,175	8.48	139
1972	38,060.04	32,538	29,455	8,605	8.74	985
1973	1,054.02	894	809	245	9.02	27
1975	4,493.88	3,727	3,374	1,120	9.98	112
1976	32,405.90	26,631	24,108	8,298	10.30	806
1977	9,659.12	7,815	7,075	2,585	10.97	236
1979	21,574.76	16,992	15,382	6,193	12.00	516
1980	0.87	1	1			
1981	36,823.66	28,170	25,501	11,323	13.06	867
1982	296,337.93	223,824	202,618	93,720	13.45	6,968
1983	27,088.95	20,078	18,176	8,913	14.14	630
1984	768.59	562	509	260	14.55	18
1985	63,229.59	45,279	40,989	22,241	15.26	1,457
1986	309,076.69	217,899	197,254	111,823	15.69	7,127
1987	531,462.68	366,603	331,869	199,593	16.41	12,163
1988	553,128.45	375,021	339,490	213,639	16.86	12,671
1989	410,673.55	272,030	246,257	164,417	17.58	9,353
1990	132,136.59	85,440	77,345	54,792	18.31	2,992
1991	31,371.72	19,883	17,999	13,373	18.78	712
1992	139,006.82	85,823	77,692	61,315	19.52	3,141
1993	12,181.26	7,319	6,626	5,556	20.26	274
1994	309,147.55	181,470	164,277	144,871	20.75	6,982
1995	56,286.85	32,084	29,044	27,243	21.50	1,267
1996	45,467.83	25,135	22,754	22,714	22.25	1,021
1997	33,928.27	18,253	16,524	17,405	22.76	765
1998	15,449.50	8,037	7,276	8,174	23.52	348
1999	59,249.01	29,755	26,936	32,313	24.28	1,331
2000	734,832.26	355,732	322,028	412,804	25.04	16,486
2001	48,159.80	22,539	20,404	27,756	25.58	1,085
2002	5,998.42	2,696	2,441	3,558	26.34	135
2003	83,323.94	35,871	32,472	50,852	27.12	1,875
2004	37,110.34	15,267	13,821	23,290	27.90	835
2005	341,396.85	133,896	121,210	220,187	28.67	7,680
2006	223,907.14	83,473	75,564	148,343	29.45	5,037

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.61 OFFICE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER OFFICE BUILDINGS						
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
2007	94,085.83	33,222	30,074	64,011	30.23	2,117
2008	244,563.53	81,489	73,768	170,795	31.01	5,508
2009	101,044.72	31,647	28,649	72,396	31.80	2,277
2010	60,662.11	17,853	16,162	44,501	32.37	1,375
2011	120,720.12	33,053	29,921	90,799	33.16	2,738
2012	182,808.53	46,251	41,869	140,940	33.95	4,151
2013	87,892.80	20,391	18,459	69,434	34.75	1,998
2014	400,880.91	84,546	76,536	324,345	35.55	9,124
2015	12,572.09	2,384	2,158	10,414	36.34	287
2016	1,284,804.90	215,847	195,397	1,089,408	37.14	29,332
2017	538,126.91	78,674	71,220	466,907	37.95	12,303
2018	2,123,376.31	263,936	238,929	1,884,447	38.75	48,631
2019	2,040,085.94	208,497	188,743	1,851,343	39.55	46,810
2020	636,316.06	50,778	45,967	590,349	40.36	14,627
2021	563,417.24	32,396	29,327	534,091	40.98	13,033
2022	2,439,649.70	84,900	76,856	2,362,794	41.60	56,798
2023	1,421,151.33	16,770	15,181	1,405,970	41.87	33,579
9999	60,000.00-	14,567-	13,187-	46,813-		1,380-
	17,004,129.34	4,128,276	3,737,143	13,266,986		391,066
	47,075,362.46	11,717,465	10,607,294	36,468,069		1,306,434

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 27.9   2.78

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, 2023

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	283,315	363,465	3,424,165	30.94	110,671
	3,787,629.81	283,315	363,465	3,424,165		110,671
NORRISTOWN OPERATIONS CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. 0						
1987	747,847.92	616,900	747,848			
1988	14,460.80	11,858	14,461			
1990	21,055.84	17,070	21,056			
1991	515.82	416	516			
2000	8,240.40	6,139	8,240			
2001	106,652.86	78,475	106,653			
2011	2,125.81	1,284	1,889	237	8.20	29
2014	364,619.49	194,999	286,897	77,723	8.26	9,410
2015	19,376.64	9,832	14,466	4,911	8.25	595
2018	224.06	89	131	93	8.31	11
	1,285,119.64	937,062	1,202,156	82,964		10,045
BETHEL PARK						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2058						
NET SALVAGE PERCENT.. 0						
1958	1,356.00	1,119	1,356			
1965	653,341.28	512,154	653,341			
1967	45,486.00	35,206	45,188	298	16.50	18
1969	4,300.00	3,281	4,211	89	16.93	5
1970	2,902.00	2,189	2,810	92	17.42	5
1972	1,319.97	979	1,257	63	17.94	4
1973	9,153.18	6,749	8,663	491	17.99	27
1975	40.52	29	37	3	18.62	
1977	1,690.34	1,203	1,544	146	18.86	8
1979	3,808.27	2,660	3,414	394	19.20	21
1981	0.16		0			
1985	8,909.55	5,797	7,441	1,469	20.67	71

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, 2023

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	36,081	46,312	9,959	20.98	475
1987	51,879.47	32,757	42,045	9,834	21.31	461
1988	1,675.90	1,047	1,344	332	21.32	16
1989	365,534.82	224,475	288,123	77,411	21.68	3,571
1991	4,610.90	2,757	3,539	1,072	21.85	49
1992	10,300.00	6,035	7,746	2,554	22.26	115
1993	2,884.28	1,662	2,133	751	22.41	34
1995	1,257.55	699	897	360	22.78	16
1996	53,669.41	29,223	37,509	16,160	23.01	702
1997	47,281.24	25,182	32,322	14,959	23.25	643
1998	41,194.00	21,536	27,642	13,552	23.28	582
2000	47,532.86	23,567	30,249	17,284	23.90	723
2002	3,229.97	1,521	1,952	1,278	24.16	53
2006	123,630.77	51,060	65,538	58,093	24.87	2,336
2007	61,197.63	24,234	31,105	30,092	25.17	1,196
2008	530,439.54	201,461	258,584	271,856	25.31	10,741
2009	415,793.46	150,725	193,462	222,331	25.50	8,719
2010	105,796.74	36,415	46,740	59,057	25.72	2,296
2011	61,653.29	20,037	25,718	35,935	25.96	1,384
2012	393,497.73	120,371	154,501	238,996	26.09	9,160
2013	32,181.42	9,191	11,797	20,384	26.26	776
2014	27,215.99	7,188	9,226	17,990	26.47	680
2018	20,032,537.04	3,371,476	4,327,435	15,705,102	27.18	577,818
2019	6,912,393.38	980,177	1,258,100	5,654,294	27.24	207,573
2021	5,255,848.12	436,235	559,926	4,695,922	27.62	170,019
	35,371,813.73	6,386,478	8,193,210	27,178,604		1,000,297
STAFFORD AVENUE DISTRIBUTION CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2062						
NET SALVAGE PERCENT.. 0						
1997	6,386.52	3,334	4,277	2,109	24.26	87
2012	1,538,069.70	450,962	578,539	959,531	27.72	34,615

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, 2023

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	4,231,776	5,428,944	11,317,300	28.09	402,894
2015	12,394.22	2,866	3,677	8,717	28.26	308
2019	22,838.07	3,063	3,930	18,909	29.06	651
	18,325,931.73	4,692,001	6,019,366	12,306,566		438,555
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
1966	109.32	101	109			
1967	116.96	108	117			
1968	918.17	841	918			
1969	1,155.46	1,052	1,155			
1970	3,716.33	3,380	3,716			
1971	2,298.91	2,076	2,299			
1972	4,201.07	3,765	4,201			
1973	2,522.25	2,242	2,522			
1974	1,217.93	1,073	1,218			
1976	17,265.16	14,926	17,265			
1977	968.95	829	969			
1978	171.01	145	171			
1980	2,203.38	1,821	2,203			
1981	1,219.30	995	1,219			
1982	5,110.95	4,115	5,111			
1983	5,684.44	4,512	5,684			
1984	44,979.00	35,178	44,979			
1985	123,192.48	94,858	121,853	1,339	11.50	116
1986	49,296.54	37,342	47,969	1,328	12.00	111
1987	7,987.30	5,947	7,639	348	12.52	28
1988	634,131.32	463,740	595,713	38,418	13.04	2,946
1989	62,961.25	44,967	57,764	5,197	13.81	376
1990	903,300.71	632,491	812,488	90,813	14.34	6,333
1991	652,521.55	447,499	574,850	77,671	14.89	5,216
1992	304,728.50	204,473	262,663	42,066	15.45	2,723
1993	10,268.35	6,702	8,609	1,659	16.23	102
1994	64,621.17	41,177	52,895	11,726	16.80	698
1995	6,595.68	4,098	5,264	1,331	17.37	77
1996	86,028.68	51,806	66,549	19,480	18.16	1,073

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, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
1997	116,430.72	68,182	87,586	28,845	18.75	1,538
1998	32,253.21	18,259	23,455	8,798	19.55	450
1999	133,825.76	73,444	94,345	39,481	20.14	1,960
2000	71,687.63	38,073	48,908	22,780	20.75	1,098
2001	264,564.53	135,140	173,599	90,966	21.55	4,221
2002	9,248.00	4,554	5,850	3,398	22.17	153
2004	1,385.71	627	805	580	23.60	25
2005	48,745.61	21,009	26,988	21,758	24.42	891
2006	45,595.72	18,749	24,085	21,511	25.06	858
2007	59,809.08	23,290	29,918	29,891	25.87	1,155
2008	88,317.76	32,448	41,682	46,636	26.69	1,747
2009	23,911.93	8,288	10,647	13,265	27.34	485
2010	3,266.47	1,058	1,359	1,907	28.17	68
2011	209,935.16	63,232	81,227	128,708	29.00	4,438
2012	212,063.25	59,250	76,112	135,952	29.65	4,585
2013	45,520.36	11,662	14,981	30,540	30.48	1,002
2014	90,716.00	21,119	27,129	63,587	31.31	2,031
2015	636,838.09	133,163	171,059	465,779	32.15	14,488
2016	77,588.04	14,431	18,538	59,050	32.82	1,799
2017	32,773.13	5,303	6,812	25,961	33.66	771
2018	28,045.41	3,856	4,953	23,092	34.50	669
2019	147,637.28	16,742	21,507	126,131	35.18	3,585
2020	439,294.38	38,921	49,997	389,297	36.02	10,808
2021	1,850,098.82	118,036	151,627	1,698,472	36.71	46,267
2022	1,523,147.57	58,793	75,525	1,447,623	37.41	38,696
2023	1,603,334.13	21,004	26,981	1,576,353	37.67	41,846
9999	576.00-	167-	214-	362-		11-
	10,794,949.87	3,120,725	4,003,576	6,791,374		205,422
	69,565,444.78	15,419,581	19,781,773	49,783,673		1,764,990

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 28.2 2.54

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, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-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	1,966	1,966			
1958	1,456.00	1,421	1,456			
1959	140.00	136	140			
1960	1,334.56	1,288	1,335			
1962	187.00	178	187			
1963	1,065.20	1,012	1,065			
1964	435.84	412	436			
1967	434.20	402	434			
1969	80.59	74	81			
1970	260.57	237	261			
1971	482.00	435	482			
1972	581.70	521	582			
1973	25.00	22	25			
1975	2,998.44	2,618	2,998			
1981	144.00	119	144			
1983	1,047.68	849	1,048			
1986	2,001.93	1,569	2,002			
1987	6,790.60	5,255	6,791			
1988	3,235.00	2,469	3,235			
1989	967.24	727	967			
1991	2,526.22	1,847	2,526			
1992	1,500.00	1,077	1,500			
1996	34,947.22	23,352	34,947			
1997	9,735.79	6,373	9,736			
1998	5,062.56	3,240	5,063			
2003	66,511.44	37,220	66,511			
2004	206,480.10	111,933	206,480			
2005	180,222.72	94,365	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, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S0.5						
NET SALVAGE PERCENT.. 0						
2006	64,364.98	32,440	64,365			
2007	272,727.09	131,836	272,727			
2008	330,080.07	152,959	330,080			
2009	26,671.02	11,757	26,671			
2010	149,299.60	62,482	149,300			
2011	1,720.18	679	1,720			
2012	59,772.20	22,134	59,772			
2013	55,114.49	18,981	55,114			
2014	11,822.89	3,762	11,823			
2015	596,859.07	173,507	596,859			
2016	487,214.74	127,553	475,155	12,060	21.15	570
2017	371,165.00	85,888	319,946	51,219	21.59	2,372
2018	771,524.70	154,459	575,385	196,140	21.97	8,928
2019	38.81	6	22	17	22.38	1
2020	9,366.40	1,246	4,642	4,724	22.82	207
2021	20,578.03	2,000	7,450	13,128	23.21	566
	3,773,173.42	1,295,040	3,495,886	277,287		12,644

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 21.9 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, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DAM NO. 3 (CITIZENS)						
INTERIM SURVIVOR CURVE.. IOWA 125-R2						
PROBABLE RETIREMENT YEAR.. 6-2042						
NET SALVAGE PERCENT.. 0						
1920	42,226.36	36,272	23,782	18,444	16.99	1,086
1937	48.00	40	26	22	17.67	1
1949	331.00	269	176	155	17.25	9
1961	2,483.15	1,940	1,272	1,211	17.50	69
1973	1,843.00	1,359	891	952	17.99	53
1974	259.00	190	125	134	18.07	7
1978	82,513.54	59,319	38,893	43,621	17.79	2,452
1992	1,385,786.88	881,776	578,142	807,645	18.00	44,869
	1,515,490.93	981,165	643,307	872,184		48,546
SPRUCE RUN IMPOUNDING RESERVOIR						
INTERIM SURVIVOR CURVE.. IOWA 125-R2						
PROBABLE RETIREMENT YEAR.. 6-2078						
NET SALVAGE PERCENT.. 0						
1957	3,545.00	2,145	1,406	2,139	43.38	49
1958	937,679.88	558,857	366,419	571,261	44.40	12,866
1962	1,170.00	676	443	727	44.88	16
1964	15,475.00	8,839	5,795	9,680	44.67	217
1965	5,506.28	3,092	2,027	3,479	45.67	76
1967	0.83			1	45.54	
1985	2,905.50	1,298	851	2,054	47.71	43
1990	18,419.48	7,528	4,936	13,484	48.47	278
1995	1,423,197.85	527,295	345,725	1,077,473	48.42	22,253
2021	88,667.29	4,389	2,878	85,790	48.01	1,787
	2,496,567.11	1,114,119	730,480	1,766,087		37,585
ONEIDA DAM AND RESERVOIR						
INTERIM SURVIVOR CURVE.. IOWA 125-R2						
PROBABLE RETIREMENT YEAR.. 6-2089						
NET SALVAGE PERCENT.. 0						
1918	97,835.35	72,251	47,372	50,464	37.36	1,351
1925	408.75	290	190	219	40.39	5
1930	2,267.00	1,569	1,029	1,238	41.64	30
1934	1,013.55	689	452	562	42.08	13
1956	775.09	450	295	480	48.78	10

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, 2023

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	62	41	94	53.50	2
1982	245.51	106	69	176	54.65	3
1985	16,193.21	6,672	4,375	11,819	54.95	215
1989	294,046.08	112,620	73,840	220,206	55.59	3,961
2013	8,655,614.25	1,345,082	881,912	7,773,702	57.07	136,213
	9,068,533.43	1,539,791	1,009,574	8,058,959		141,803
THORN RUN DAM AND RESERVOIR						
INTERIM SURVIVOR CURVE.. IOWA 125-R2						
PROBABLE RETIREMENT YEAR.. 6-2083						
NET SALVAGE PERCENT.. 0						
1904	361.68	285	187	175	32.02	5
1925	882.00	634	416	466	38.49	12
1928	103.00	73	48	55	39.64	1
1930	285.00	200	131	154	39.84	4
1933	93.00	64	42	51	41.08	1
1936	86.00	58	38	48	42.36	1
1956	941.01	559	367	574	46.14	12
1958	951.00	554	363	588	46.85	13
1983	14,744.19	6,569	4,307	10,437	50.41	207
1984	76,177.36	33,396	21,896	54,281	50.59	1,073
1987	14,359.75	5,975	3,918	10,442	51.22	204
1989	210,306.30	84,165	55,183	155,123	51.71	3,000
1994	5,117.89	1,857	1,218	3,900	51.80	75
2011	7,667,320.88	1,465,992	961,188	6,706,133	52.86	126,866
	7,991,729.06	1,600,381	1,049,301	6,942,428		131,474
GRIFFIN						
INTERIM SURVIVOR CURVE.. IOWA 125-R2						
PROBABLE RETIREMENT YEAR.. 6-2089						
NET SALVAGE PERCENT.. 0						
2023	10,373,148.47	99,582	65,292	10,307,856	51.85	198,801
	10,373,148.47	99,582	65,292	10,307,856		198,801

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, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LAKE SCRANTON						
INTERIM SURVIVOR CURVE.. IOWA 125-R2						
PROBABLE RETIREMENT YEAR.. 6-2089						
NET SALVAGE PERCENT.. 0						
1901	281,262.27	223,941	146,828	134,434	31.35	4,288
1916	2,609.36	1,936	1,269	1,340	37.42	36
1935	239.93	161	106	134	43.08	3
1968	1,279.11	660	433	846	52.02	16
1970	3,211.00	1,632	1,070	2,141	51.77	41
1976	2,210.73	1,039	681	1,530	53.52	29
1977	57.10	27	18	39	53.50	1
1978	36,565.70	16,806	11,019	25,547	53.50	478
1982	276.75	119	78	199	54.65	4
1983	15,120.00	6,429	4,215	10,905	54.74	199
1984	35,225.92	14,749	9,670	25,556	54.84	466
1985	30,307.31	12,487	8,187	22,120	54.95	403
1986	30,933.62	12,528	8,214	22,720	55.09	412
1987	17,143.97	6,820	4,472	12,672	55.25	229
1989	1,665,697.07	637,962	418,284	1,247,413	55.59	22,440
1990	99,790.35	37,781	24,771	75,019	54.99	1,364
1991	7,810.44	2,894	1,897	5,913	55.22	107
1993	173,539.95	61,398	40,256	133,284	55.71	2,392
1994	518.27	179	117	401	55.97	7
1995	0.88			1	56.25	
2001	5,375.23	1,536	1,007	4,368	56.24	78
2018	9,168,862.63	812,361	532,630	8,636,233	56.61	152,557
2019	278,446.50	20,661	13,547	264,900	56.11	4,721
	11,856,484.09	1,874,106	1,228,770	10,627,714		190,271
WILLIAMS BRIDGE						
INTERIM SURVIVOR CURVE.. IOWA 125-R2						
PROBABLE RETIREMENT YEAR.. 6-2085						
NET SALVAGE PERCENT.. 0						
1892	99,114.45	82,106	53,833	45,281	27.24	1,662
1902	20,137.13	15,904	10,428	9,710	32.34	300
1915	1,350.92	1,011	663	688	36.43	19
1916	3,362.29	2,530	1,659	1,703	35.36	48
1930	111.28	78	51	60	39.84	2
1942	202.61	132	87	116	43.50	3
1962	40,618.95	22,730	14,903	25,716	48.40	531
1974	16,787.48	8,310	5,449	11,339	50.50	225

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, 2023

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						
1975	78.02	38	25	53	50.51	1
1985	1,916,629.50	811,693	532,192	1,384,438	52.41	26,416
1986	64,940.48	27,028	17,721	47,219	52.59	898
1988	23,272.56	9,337	6,122	17,151	52.99	324
1989	83,219.77	33,022	21,651	61,569	52.45	1,174
1990	5.17	2	1	4	52.71	
1993	1,867.84	678	445	1,423	53.53	27
2001	10,426.96	3,074	2,015	8,411	53.83	156
	2,282,125.41	1,017,673	667,244	1,614,881		31,786
HOLLISTER						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1972	1,814,273.85	1,814,274	1,814,274			
1973	3,536.78	3,537	3,537			
1976	958,017.39	958,017	958,017			
1977	25,124.94	25,125	25,125			
1978	33.29	33	33			
1993	1,202.20	1,202	1,202			
	2,802,188.45	2,802,188	2,802,188			
CHRISTOPHER CHENERY (PIKES CREEK)						
INTERIM SURVIVOR CURVE.. IOWA 125-R2						
PROBABLE RETIREMENT YEAR.. 6-2091						
NET SALVAGE PERCENT.. 0						
1910	236,315.37	179,694	105,971	130,345	35.76	3,645
1916	3,174.05	2,355	1,389	1,785	37.42	48
1929	74,456.00	51,360	30,289	44,167	42.49	1,039
1930	93,721.44	64,846	38,242	55,480	41.64	1,332
1933	4,694.45	3,187	1,879	2,815	42.83	66
1935	258.54	174	103	156	43.08	4
1964	36,327.26	19,453	11,472	24,855	51.61	482
1983	2,366.25	997	588	1,778	55.65	32
1984	40,978.64	16,998	10,024	30,954	55.73	555
1986	40,605.19	16,291	9,607	30,998	55.96	554

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, 2023

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						
1987	158.58	63	37	121	56.09	2
1988	5,675.53	2,196	1,295	4,380	56.24	78
1989	619.11	235	139	481	56.41	9
1991	1,085,419.97	395,093	232,998	852,422	56.79	15,010
1993	284,909.12	99,063	58,420	226,489	57.22	3,958
2001	8,126.08	2,285	1,348	6,779	57.50	118
	1,917,805.58	854,290	503,800	1,414,006		26,932
CRYSTAL LAKE						
INTERIM SURVIVOR CURVE.. IOWA 125-R2						
PROBABLE RETIREMENT YEAR.. 6-2064						
NET SALVAGE PERCENT.. 0						
1904	5,092.51	4,138	2,440	2,652	27.56	96
1933	61.83	45	27	35	32.96	1
1951	79,182.32	53,385	31,483	47,700	35.03	1,362
1953	26,444.91	17,713	10,446	15,999	34.76	460
1954	114.24	76	45	69	34.67	2
1964	1,215,428.80	759,400	447,841	767,587	35.73	21,483
1965	1,783.96	1,106	652	1,132	35.84	32
1966	264.25	163	96	168	35.96	5
1967	3,530.07	2,154	1,270	2,260	36.09	63
1981	7,623.81	4,083	2,408	5,216	36.87	141
1982	45.13	24	14	31	37.24	1
1987	10,559.42	5,204	3,069	7,490	37.57	199
1989	1,797.68	862	508	1,289	37.44	34
1990	0.04		0			
1993	184.09	83	49	135	37.52	4
1994	392.40	172	101	291	37.61	8
	1,352,505.46	848,608	500,450	852,055		23,891

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, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GARDNER'S CREEK INTAKE						
INTERIM SURVIVOR CURVE.. IOWA 125-R2						
PROBABLE RETIREMENT YEAR.. 6-2085						
NET SALVAGE PERCENT.. 0						
1985	1,753,575.24	742,639	437,956	1,315,619	52.41	25,102
1986	8,109.50	3,375	1,990	6,119	52.59	116
2001	6,101.10	1,799	1,061	5,040	53.83	94
2023	2,066,000.00	20,660	12,184	2,053,816	49.50	41,491
	3,833,785.84	768,473	453,191	3,380,595		66,803
NESBITT						
INTERIM SURVIVOR CURVE.. IOWA 125-R2						
PROBABLE RETIREMENT YEAR.. 6-2092						
NET SALVAGE PERCENT.. 0						
1900	185,903.19	149,243	88,013	97,890	30.34	3,226
1932	37,406.03	25,328	14,937	22,469	43.64	515
1934	97.08	65	38	59	43.84	1
1946	172,052.80	106,673	62,908	109,145	47.50	2,298
1980	413.30	182	107	306	55.50	6
1981	18,286.47	7,927	4,675	13,612	55.54	245
1984	111,517.46	45,811	27,016	84,501	56.65	1,492
2001	8,137.93	2,270	1,339	6,799	58.15	117
2012	26,922,112.06	4,396,381	2,592,677	24,329,435	58.92	412,923
2018	379,381.18	32,779	19,331	360,050	58.19	6,187
2019	4,641.05	334	197	4,444	58.00	77
	27,839,948.55	4,766,993	2,811,238	25,028,711		427,087
WATRES						
INTERIM SURVIVOR CURVE.. IOWA 125-R2						
PROBABLE RETIREMENT YEAR.. 6-2088						
NET SALVAGE PERCENT.. 0						
1923	436,199.97	315,634	186,139	250,061	38.39	6,514
1941	3,067.89	2,000	1,179	1,888	44.08	43
1943	445.19	287	169	276	44.50	6
1947	12,218.40	7,571	4,465	7,754	46.96	165
1963	203.31	111	65	138	50.61	3
1976	3,892.59	1,849	1,090	2,802	52.50	53
1992	1,033.37	378	223	810	54.71	15

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, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WATRES						
INTERIM SURVIVOR CURVE.. IOWA 125-R2						
PROBABLE RETIREMENT YEAR.. 6-2088						
NET SALVAGE PERCENT.. 0						
2000	36,085.19	10,685	6,301	29,784	55.87	533
2008	10,206,443.00	2,198,468	1,296,502	8,909,941	56.45	157,838
2013	10,331.83	1,627	959	9,372	56.17	167
	10,709,920.74	2,538,610	1,497,094	9,212,827		165,337
ROCK RUN DAM						
INTERIM SURVIVOR CURVE.. IOWA 125-R2						
PROBABLE RETIREMENT YEAR.. 6-2065						
NET SALVAGE PERCENT.. 0						
1985	462,033.54	233,050	137,437	324,597	37.83	8,580
1993	45,545.47	20,140	11,877	33,668	38.47	875
1996	715,924.84	297,252	175,298	540,627	38.73	13,959
2000	380,318.77	143,913	84,870	295,449	38.61	7,652
2008	13,155.71	3,752	2,213	10,943	38.85	282
2013	375,088.87	79,969	47,160	327,929	38.76	8,461
2014	1.01			1	38.81	
2020	70,827.36	5,921	3,492	67,336	38.34	1,756
2023	1,345,300.00	18,296	10,790	1,334,510	36.40	36,662
	3,408,195.57	802,293	473,136	2,935,060		78,227
CEASETOWN DAM						
INTERIM SURVIVOR CURVE.. IOWA 125-R2						
PROBABLE RETIREMENT YEAR.. 6-2117						
NET SALVAGE PERCENT.. 0						
2017	19,328,737.64	1,596,554	941,536	18,387,202	72.24	254,529
	19,328,737.64	1,596,554	941,536	18,387,202		254,529

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, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ELMHURST DAM INTERIM SURVIVOR CURVE.. IOWA 125-R2 PROBABLE RETIREMENT YEAR.. 6-2117 NET SALVAGE PERCENT.. 0						
2017	23,538,596.83	1,944,288	1,146,605	22,391,992	72.24	309,967
	23,538,596.83	1,944,288	1,146,605	22,391,992		309,967
DUNMORE DAME INTERIM SURVIVOR CURVE.. IOWA 125-R2 PROBABLE RETIREMENT YEAR.. 6-2103 NET SALVAGE PERCENT.. 0						
2023	11,903,000.00	99,985	58,964	11,844,036	59.02	200,678
	11,903,000.00	99,985	58,964	11,844,036		200,678
LAKE MONTROSE DAM INTERIM SURVIVOR CURVE.. IOWA 125-R2 PROBABLE RETIREMENT YEAR.. 6-2103 NET SALVAGE PERCENT.. 0						
2023	4,525,570.58	38,015	22,419	4,503,152	59.02	76,299
	4,525,570.58	38,015	22,419	4,503,152		76,299
STONY GARDEN DAM INTERIM SURVIVOR CURVE.. IOWA 125-R2 PROBABLE RETIREMENT YEAR.. 6-2103 NET SALVAGE PERCENT.. 0						
2023	6,821,000.00	57,296	33,789	6,787,211	59.02	114,998
	6,821,000.00	57,296	33,789	6,787,211		114,998

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, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CURTIS DAM						
INTERIM SURVIVOR CURVE.. IOWA 125-R2						
PROBABLE RETIREMENT YEAR.. 6-2103						
NET SALVAGE PERCENT.. 0						
2023	12,277,760.41	103,133	60,821	12,216,939	59.02	206,997
	12,277,760.41	103,133	60,821	12,216,939		206,997
OTHER COLLECTING AND IMPOUNDING RESERVOIRS						
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
2014	563,917.85	80,358	47,389	516,529	57.17	9,035
2016	5,877.32	665	392	5,485	58.73	93
2017	91,790.37	9,014	5,316	86,475	59.72	1,448
2019	366,860.39	25,240	14,885	351,976	60.86	5,783
2020	616,880.44	33,065	19,499	597,381	61.86	9,657
2022	894,786.98	20,938	12,348	882,439	62.60	14,096
2023	6,129,601.32	48,424	28,557	6,101,044	62.79	97,166
9999	3,575.00-	90-	53-	3,522-		57-
	8,666,139.67	217,614	128,333	8,537,807		137,221
	184,509,233.82	25,665,157	16,827,532	167,681,702		2,869,232

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 58.4 1.56

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, 2023

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	5,313	4,182	2,515	14.96	168
1997	4,076,795.17	2,052,666	1,615,515	2,461,280	26.13	94,194
1998	86,320.84	42,263	33,262	53,058	26.58	1,996
2004	37,517.86	15,071	11,861	25,656	29.04	883
2005	48,578.25	18,780	14,780	33,798	29.35	1,152
	4,255,908.26	2,134,093	1,679,601	2,576,307		98,393
MILL ROAD INTAKE						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2077						
NET SALVAGE PERCENT.. 0						
1997	5,185,337.03	2,610,817	2,054,798	3,130,539	26.13	119,806
1998	67,078.68	32,842	25,848	41,231	26.58	1,551
2004	51,910.47	20,852	16,411	35,499	29.04	1,222
	5,304,326.18	2,664,511	2,097,057	3,207,269		122,579
SWATARA CREEK INTAKE						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2072						
NET SALVAGE PERCENT.. 0						
1992	743,957.01	424,204	333,863	410,094	23.75	17,267
2007	52,227.42	18,697	14,715	37,512	29.59	1,268
2008	24,096.05	8,217	6,467	17,629	29.95	589
2018	210,583.17	28,850	22,706	187,877	34.66	5,421
	1,030,863.65	479,968	377,751	653,113		24,545
ALLEGHENY RIVER PUMP STATION						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2070						
NET SALVAGE PERCENT.. 0						
1962	4,167.41	3,409	2,683	1,484	13.68	108
1970	1,783.13	1,364	1,074	710	16.43	43

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, 2023

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	10,745	8,457	9,663	22.99	420
1995	1,697,864.04	909,716	715,976	981,888	24.69	39,769
1996	16,079.46	8,402	6,613	9,467	25.13	377
	1,738,014.07	933,636	734,802	1,003,212		40,717
ELLWOOD TREATMENT PLANT INTAKE INTERIM SURVIVOR CURVE.. IOWA 55-S1 PROBABLE RETIREMENT YEAR.. 6-2098 NET SALVAGE PERCENT.. 0						
2005	48,578.25	18,421	14,498	34,080	30.28	1,125
2018	1,699,952.54	214,194	168,578	1,531,375	38.17	40,120
	1,748,530.79	232,615	183,076	1,565,455		41,245
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	251	197	65	3.96	16
1937	1,573.03	1,497	1,175	398	4.41	90
1938	213.86	203	159	54	4.59	12
1948	4,026.66	3,648	2,864	1,163	7.83	149
1954	499.98	438	344	156	9.87	16

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, 2023

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	1,035	813	378	10.24	37
1959	0.02		0			
1961	190,616.54	159,641	125,326	65,290	12.13	5,383
1962	2,386.24	1,996	1,567	819	12.03	68
1963	0.34		0			
1964	12,803.39	10,513	8,253	4,550	12.96	351
1966	20,800.35	16,865	13,240	7,560	13.42	563
1967	126,570.52	101,548	79,720	46,850	13.92	3,366
1968	8,031.20	6,374	5,004	3,027	14.43	210
1969	334,529.00	264,345	207,524	127,005	14.47	8,777
1970	237.57	186	146	92	14.99	6
1972	2,482.20	1,905	1,496	987	15.61	63
1973	188,017.58	143,382	112,562	75,456	15.72	4,800
1974	683.42	514	404	280	16.29	17
1976	4,862.20	3,603	2,829	2,034	16.60	123
1979	4,521.85	3,239	2,543	1,979	17.61	112
1980	216.60	153	120	96	18.23	5
1982	0.25		0			
1983	582.08	396	311	271	19.02	14
1984	9,174.97	6,161	4,837	4,338	19.32	225
1985	699.12	463	363	336	19.64	17
1986	5,089.27	3,302	2,592	2,497	20.30	123
1987	368.62	235	184	184	20.64	9
1988	325.52	206	162	164	20.68	8
1989	29,407.16	18,262	14,337	15,071	21.06	716
1991	311,235.69	186,119	146,113	165,123	21.85	7,557
1992	13,214.45	7,742	6,078	7,137	22.26	321
1994	7,110.65	4,006	3,145	3,966	22.86	173
1996	985,962.34	528,673	415,034	570,928	23.78	24,009
1997	104,605.40	54,886	43,088	61,517	24.01	2,562
1998	4,136.40	2,110	1,656	2,480	24.50	101
1999	424,623.10	211,208	165,809	258,814	24.76	10,453
2000	3,214.53	1,549	1,216	1,998	25.28	79
2001	11,466.47	5,366	4,213	7,254	25.58	284
2002	110,763.24	50,242	39,442	71,321	25.90	2,754
2006	199,529.55	77,517	60,855	138,675	27.55	5,034
2007	431,879.86	160,314	125,854	306,025	27.95	10,949
2008	71,592.12	25,301	19,863	51,730	28.36	1,824
2011	35,413.17	10,535	8,270	27,143	29.52	919
2013	63,691.65	16,381	12,860	50,832	30.32	1,677

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, 2023

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	1,582	1,242	5,474	30.82	178
2017	303,797.68	51,342	40,306	263,492	31.96	8,244
2019	145,161.04	17,506	13,743	131,418	32.81	4,005
2020	65,287.86	6,242	4,900	60,388	33.13	1,823
2021	110,172.51	7,657	6,011	104,161	33.47	3,112
2022	540,000.00	22,896	17,974	522,026	33.84	15,426
9999	41,551.00-	18,748-	14,755-	26,796-		1,070-
	4,878,667.19	2,201,258	1,732,462	3,146,205		125,690
	18,956,310.14	8,646,081	6,804,749	12,151,561		453,169

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.8   2.39

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, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0						
NET SALVAGE PERCENT.. 0						
1959	518.21	414	322	196	16.15	12
1960	22,548.29	17,899	13,928	8,620	16.50	522
1961	2,680.28	2,111	1,643	1,037	16.87	61
1962	2,013.47	1,573	1,224	789	17.24	46
1963	6,228.21	4,823	3,753	2,475	17.62	140
1964	1,602.34	1,230	957	645	18.02	36
1965	10,722.47	8,154	6,345	4,377	18.42	238
1966	43,398.98	32,688	25,436	17,963	18.84	953
1967	3,470.12	2,607	2,029	1,441	18.69	77
1968	5,970.99	4,441	3,456	2,515	19.13	131
1969	58,126.14	42,769	33,281	24,845	19.57	1,270
1970	4,370.50	3,180	2,475	1,896	20.03	95
1971	27,763.36	19,967	15,537	12,226	20.50	596
1972	89,505.42	64,068	49,854	39,651	20.45	1,939
1973	83,590.95	59,099	45,988	37,603	20.93	1,797
1974	33,577.05	23,437	18,237	15,340	21.42	716
1975	8,183.08	5,676	4,417	3,766	21.43	176
1976	97,971.53	67,013	52,146	45,826	21.94	2,089
1977	18,389.55	12,485	9,715	8,675	21.99	394
1978	154,444.87	103,293	80,377	74,068	22.53	3,288
1979	36,938.47	24,328	18,931	18,007	23.07	781
1980	123,288.27	80,446	62,599	60,689	23.17	2,619
1981	110,381.50	70,843	55,126	55,256	23.72	2,330
1982	273,578.84	173,723	135,182	138,397	23.86	5,800
1983	157,006.01	98,568	76,700	80,306	24.01	3,345
1984	45,467.38	28,017	21,801	23,666	24.60	962
1985	56,972.96	34,657	26,968	30,005	24.79	1,210
1986	70,434.24	42,261	32,885	37,549	25.00	1,502
1987	254,670.05	149,644	116,445	138,225	25.61	5,397
1988	198,457.89	114,828	89,353	109,105	25.85	4,221
1989	62,759.62	35,723	27,798	34,962	26.11	1,339
1990	912,174.10	510,270	397,064	515,110	26.38	19,527
1991	99,266.72	54,517	42,422	56,845	26.67	2,131
1992	212,083.87	114,228	88,886	123,198	26.98	4,566
1993	76,981.27	40,615	31,604	45,377	27.31	1,662
1994	10,961.54	5,658	4,403	6,559	27.65	237
1995	24,737.78	12,478	9,710	15,028	28.00	537
1996	29,053.77	14,382	11,191	17,863	28.06	637
1997	74,203.34	35,788	27,848	46,355	28.45	1,629
1998	27,065.66	12,699	9,882	17,184	28.85	596
1999	38,711.27	17,738	13,803	24,908	28.97	860

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, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0						
NET SALVAGE PERCENT.. 0						
2000	906,560.63	402,694	313,355	593,206	29.41	20,170
2001	232,116.53	100,274	78,028	154,089	29.58	5,209
2002	299,221.74	125,434	97,606	201,616	29.78	6,770
2003	140,016.35	56,539	43,996	96,020	30.26	3,173
2004	1,012,387.41	394,831	307,236	705,151	30.50	23,120
2005	2,585.01	971	756	1,829	30.76	59
2006	144,064.53	51,935	40,413	103,652	31.04	3,339
2007	486,600.61	167,780	130,557	356,044	31.35	11,357
2008	307,165.78	101,426	78,924	228,242	31.45	7,257
2009	9,231.84	2,891	2,250	6,982	31.80	220
2010	42,944.05	12,754	9,924	33,020	31.95	1,033
2011	373,060.14	104,457	81,283	291,777	32.14	9,078
2012	50,279.65	13,183	10,258	40,022	32.36	1,237
2013	254,785.82	62,066	48,296	206,490	32.60	6,334
2014	162,805.56	36,501	28,403	134,403	32.87	4,089
2015	1,105,553.84	226,417	176,185	929,369	33.00	28,163
2016	96,930.06	17,884	13,916	83,014	33.15	2,504
2017	31,464.18	5,135	3,996	27,468	33.34	824
2018	100,314.32	14,124	10,991	89,323	33.56	2,662
2019	137,857.45	16,253	12,647	125,210	33.67	3,719
2020	261,896.87	24,671	19,198	242,699	33.67	7,208
2021	148,774.10	10,265	7,988	140,786	33.73	4,174
2022	3,496,581.31	149,654	116,452	3,380,129	33.59	100,629
2023	1,172,682.64	17,356	13,505	1,159,178	33.40	34,706
9999	71,610.27-	20,991-	16,334-	55,276-		1,789-
	14,474,540.51	4,242,842	3,301,550	11,172,991		361,709

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.9 2.50

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, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 43-S1						
NET SALVAGE PERCENT.. 0						
1996	1,887.12	1,142	789	1,098	17.95	61
1997	444,863.85	262,915	181,540	263,324	18.34	14,358
1998	10,637.59	6,130	4,233	6,405	18.75	342
1999	148,422.72	83,265	57,494	90,929	19.17	4,743
2000	62,593.96	34,126	23,564	39,030	19.60	1,991
2001	2,470.95	1,307	902	1,569	20.05	78
2002	171,324.45	88,027	60,782	110,542	20.34	5,435
2003	183,218.12	90,895	62,762	120,456	20.82	5,786
2004	67,985.18	32,483	22,429	45,556	21.31	2,138
2005	211,010.49	96,812	66,848	144,162	21.82	6,607
2006	306,316.43	135,086	93,275	213,041	22.18	9,605
2007	89,619.00	37,712	26,040	63,579	22.71	2,800
2008	115,166.24	46,055	31,800	83,366	23.26	3,584
2009	113,703.60	43,025	29,708	83,996	23.82	3,526
2010	91,251.70	32,650	22,544	68,708	24.23	2,836
2011	362,026.58	121,279	83,742	278,285	24.81	11,217
2012	5,699,683.44	1,776,021	1,226,325	4,473,358	25.40	176,116
2013	4,896,093.26	1,408,606	972,628	3,923,465	26.00	150,902
2014	580,431.76	152,770	105,486	474,946	26.60	17,855
2015	594,647.20	141,526	97,722	496,925	27.21	18,263
2016	153,831.94	32,643	22,540	131,292	27.84	4,716
2017	257,679.97	47,903	33,077	224,603	28.47	7,889
2018	958,993.17	151,905	104,889	854,104	29.22	29,230
2019	334,243.90	43,619	30,118	304,126	29.98	10,144
2020	275,782.59	28,185	19,461	256,322	30.75	8,336
2021	64,252.64	4,723	3,261	60,992	31.51	1,936
2022	2,556,443.43	112,995	78,022	2,478,421	32.40	76,494
2023	14,996,254.63	221,945	153,251	14,843,004	33.28	446,004
9999	118,273.00-	18,348-	12,669-	105,604-		3,585-
	33,632,562.91	5,217,402	3,602,563	30,030,000		1,019,407

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.5 3.03

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, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-S0						
NET SALVAGE PERCENT.. 0						
1981	3,204.84	2,384	2,387	818	14.64	56
1990	2,540.24	1,668	1,670	870	17.52	50
1991	5,009.28	3,223	3,226	1,783	18.01	99
1992	55,748.29	35,300	35,338	20,410	18.25	1,118
1993	13,913.73	8,657	8,666	5,248	18.52	283
1995	8,021.40	4,801	4,806	3,215	19.12	168
1996	77,283.66	45,273	45,322	31,962	19.45	1,643
1999	2,529.20	1,376	1,377	1,152	20.55	56
2001	94,787.71	48,835	48,888	45,900	21.17	2,168
2002	50,173.91	25,137	25,164	25,010	21.42	1,168
2003	980,882.39	476,513	477,027	503,855	21.70	23,219
2004	156,378.08	73,498	73,577	82,801	21.99	3,765
2005	381,076.55	172,704	172,890	208,187	22.32	9,327
2006	2,835,790.49	1,240,658	1,241,997	1,593,793	22.50	70,835
2007	583.68	245	245	339	22.87	15
2008	261,317.45	104,893	105,006	156,311	23.11	6,764
2009	9,025.08	3,455	3,459	5,566	23.38	238
2010	63,081.20	22,911	22,936	40,145	23.67	1,696
2011	100,225.53	34,458	34,495	65,731	23.86	2,755
2012	950,296.58	307,136	307,468	642,829	24.09	26,684
2013	288,704.07	87,015	87,109	201,595	24.34	8,282
2014	4,305,155.33	1,198,555	1,199,849	3,105,306	24.63	126,078
2015	430,914.58	109,883	110,002	320,913	24.83	12,924
2016	538,031.56	123,855	123,989	414,043	25.07	16,515
2017	161,337.45	33,042	33,078	128,259	25.24	5,082
2018	9,535,519.91	1,699,230	1,701,064	7,834,456	25.36	308,930
2019	964,755.30	144,520	144,676	820,079	25.53	32,122
2020	2,255,390.35	270,647	270,939	1,984,451	25.66	77,336
2021	1,598,123.53	141,434	141,587	1,456,537	25.75	56,565
2022	4,572,413.02	251,483	251,754	4,320,659	25.75	167,793
2023	755,380.66	14,503	14,518	740,863	25.54	29,008
9999	1,954,569.05-	415,505-	415,953-	1,538,616-		61,682-
	29,503,026.00	6,271,787	6,278,556	23,224,470		931,060

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 24.9   3.16

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, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-S0						
NET SALVAGE PERCENT.. 0						
1989	276.12	184	179	97	17.32	6
1995	501.09	300	292	209	19.12	11
1999	4,366.65	2,375	2,313	2,054	20.55	100
2000	250,651.15	133,121	129,649	121,002	20.75	5,831
2003	3,597.70	1,748	1,702	1,896	21.70	87
2004	20,055.27	9,426	9,180	10,875	21.99	495
2005	124,980.56	56,641	55,164	69,817	22.32	3,128
2006	72,941.16	31,912	31,080	41,861	22.50	1,860
2007	7,693.39	3,224	3,140	4,553	22.87	199
2010	72,481.24	26,325	25,638	46,843	23.67	1,979
2011	136,335.87	46,872	45,649	90,687	23.86	3,801
2012	7,155.29	2,313	2,253	4,902	24.09	203
2013	676,691.86	203,955	198,635	478,057	24.34	19,641
2014	43,515.19	12,115	11,799	31,716	24.63	1,288
2016	19,625.74	4,518	4,400	15,226	25.07	607
2017	4,085.46	837	815	3,270	25.24	130
2018	6,611.16	1,178	1,147	5,464	25.36	215
2019	756,402.64	113,309	110,353	646,050	25.53	25,306
2020	2,746,886.17	329,626	321,028	2,425,858	25.66	94,539
2021	2,470,046.97	218,599	212,897	2,257,150	25.75	87,656
	7,424,900.68	1,198,578	1,167,313	6,257,588		247,082

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.3 3.33

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, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-S0						
NET SALVAGE PERCENT.. 0						
1995	186.16	111	91	95	19.12	5
1997	215.36	123	100	115	19.80	6
2007	323,980.97	135,780	110,706	213,275	22.87	9,326
2008	130,673.62	52,452	42,766	87,908	23.11	3,804
2009	101,442.73	38,832	31,661	69,782	23.38	2,985
2010	655,860.17	238,208	194,218	461,642	23.67	19,503
2011	772,520.82	265,593	216,546	555,975	23.86	23,302
2012	258,512.69	83,551	68,122	190,391	24.09	7,903
2013	1,321,717.30	398,366	324,800	996,917	24.34	40,958
2014	1,615,960.63	449,883	366,803	1,249,158	24.63	50,717
2015	1,427,651.74	364,051	296,822	1,130,830	24.83	45,543
2016	1,693,487.34	389,841	317,849	1,375,638	25.07	54,872
2017	2,101,776.22	430,444	350,954	1,750,822	25.24	69,367
2018	924,595.80	164,763	134,336	790,260	25.36	31,162
2019	343,319.57	51,429	41,932	301,388	25.53	11,805
2020	117,909.63	14,149	11,536	106,374	25.66	4,146
2021	36,994.85	3,274	2,669	34,326	25.75	1,333
2022	1,867,204.16	102,696	83,732	1,783,472	25.75	69,261
2023	1,430,085.54	27,458	22,387	1,407,699	25.54	55,117
	15,124,095.30	3,211,004	2,618,030	12,506,065		501,115

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

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, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-S0						
NET SALVAGE PERCENT.. 0						
1909	472.74	473	473			
1910	135.30	135	135			
1917	130.83	131	131			
1918	428.30	428	428			
1919	8,587.79	8,588	8,588			
1928	132.50	132	132			
1929	270.15	270	270			
1930	10.21	10	10			
1931	3,559.12	3,559	3,559			
1937	1,070.14	1,070	1,070			
1939	193.16	193	193			
1941	230.64	230	209	22	0.15	22
1942	890.45	878	798	92	1.14	81
1944	22.13	22	22			
1945	728.95	710	645	84	2.15	39
1946	36.07	35	32	4	2.50	2
1947	173.87	168	153	21	2.87	7
1948	1,701.93	1,632	1,484	218	3.24	67
1950	254.23	241	219	35	4.02	9
1951	14,799.00	13,948	12,679	2,120	4.42	480
1952	32,856.38	31,010	28,189	4,667	4.26	1,096
1953	14,801.96	13,878	12,615	2,187	4.69	466
1954	9,728.44	9,060	8,236	1,492	5.13	291
1955	2,282.54	2,111	1,919	364	5.57	65
1956	973.88	894	813	161	6.03	27
1957	15,224.59	13,870	12,608	2,617	6.50	403
1958	3,332.99	3,034	2,758	575	6.45	89
1959	30,273.52	27,337	24,850	5,424	6.93	783
1960	74,139.13	66,384	60,344	13,795	7.42	1,859
1961	171,081.54	151,835	138,020	33,062	7.92	4,174
1962	3,808.74	3,373	3,066	743	7.94	94
1963	21,803.27	19,126	17,386	4,417	8.47	521
1964	32,922.05	28,599	25,997	6,925	8.99	770
1965	197,773.42	171,232	155,652	42,121	9.07	4,644
1966	11,564.59	9,909	9,007	2,558	9.61	266
1967	42,909.37	36,610	33,279	9,630	9.72	991
1968	94,671.11	79,865	72,599	22,072	10.29	2,145
1969	333,139.77	279,604	254,164	78,976	10.44	7,565
1970	5,519.10	4,576	4,160	1,359	11.02	123
1971	53,348.39	43,970	39,969	13,379	11.20	1,195
1972	422,608.90	346,032	314,548	108,061	11.40	9,479

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, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-S0						
NET SALVAGE PERCENT.. 0						
1973	5,672,807.92	4,583,629	4,166,589	1,506,219	12.00	125,518
1974	22,666.91	18,177	16,523	6,144	12.23	502
1975	112,507.77	89,489	81,347	31,161	12.48	2,497
1976	72,395.01	56,743	51,580	20,815	13.10	1,589
1977	19,675.67	15,280	13,890	5,786	13.38	432
1978	9,713.14	7,469	6,789	2,924	13.67	214
1979	177,432.03	135,026	122,741	54,691	13.98	3,912
1980	150,813.94	113,503	103,176	47,638	14.30	3,331
1981	505,662.92	376,112	341,892	163,771	14.64	11,187
1982	695,434.07	510,866	464,385	231,049	14.99	15,414
1983	241,174.77	174,852	158,943	82,232	15.36	5,354
1984	312,610.77	223,517	203,180	109,431	15.75	6,948
1985	644,253.03	456,389	414,865	229,388	15.85	14,472
1986	416,442.18	290,468	264,040	152,402	16.26	9,373
1987	690,159.17	473,587	430,498	259,661	16.69	15,558
1988	319,745.33	216,787	197,063	122,682	16.86	7,277
1989	626,516.98	417,135	379,182	247,335	17.32	14,280
1990	4,381,848.24	2,877,122	2,615,348	1,766,500	17.52	100,828
1991	1,020,080.08	656,422	596,698	423,382	18.01	23,508
1992	1,189,398.59	753,127	684,604	504,795	18.25	27,660
1993	1,214,495.30	755,659	686,906	527,589	18.52	28,488
1994	341,593.77	208,577	189,600	151,994	18.81	8,080
1995	3,182,654.06	1,904,818	1,731,508	1,451,146	19.12	75,897
1996	1,094,817.81	641,344	582,991	511,827	19.45	26,315
1997	3,432,753.25	1,964,908	1,786,131	1,646,622	19.80	83,163
1998	1,094,172.89	610,986	555,396	538,777	20.16	26,725
1999	3,364,777.49	1,830,102	1,663,591	1,701,186	20.55	82,783
2000	2,450,595.27	1,301,511	1,183,093	1,267,502	20.75	61,084
2001	2,408,657.39	1,240,940	1,128,033	1,280,624	21.17	60,492
2002	1,316,138.67	659,385	599,391	716,748	21.42	33,462
2003	2,243,281.98	1,089,786	990,632	1,252,650	21.70	57,726
2004	382,376.26	179,717	163,365	219,011	21.99	9,960
2005	99,046.96	44,888	40,804	58,243	22.32	2,609
2006	250,608.22	109,641	99,665	150,943	22.50	6,709
2007	1,523,379.86	638,448	580,359	943,021	22.87	41,234
2008	367,145.23	147,372	133,963	233,182	23.11	10,090
2009	206,496.44	79,047	71,855	134,641	23.38	5,759
2010	240,619.86	87,393	79,442	161,178	23.67	6,809
2011	423,848.61	145,719	132,461	291,388	23.86	12,212
2012	492,174.95	159,071	144,598	347,577	24.09	14,428
2013	226,147.55	68,161	61,959	164,189	24.34	6,746

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, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-S0						
NET SALVAGE PERCENT.. 0						
2014	156,291.78	43,512	39,553	116,739	24.63	4,740
2015	388,749.63	99,131	90,112	298,638	24.83	12,027
2016	303,905.54	69,959	63,594	240,312	25.07	9,586
2017	66,545.01	13,628	12,388	54,157	25.24	2,146
2018	905,430.86	161,348	146,668	758,763	25.36	29,920
2019	112,242.94	16,814	15,284	96,959	25.53	3,798
2020	117,221.23	14,067	12,787	104,434	25.66	4,070
2021	474,610.40	42,003	38,182	436,428	25.75	16,949
2022	648,906.27	35,690	32,443	616,463	25.75	23,940
2023	1,065,554.15	20,459	18,597	1,046,957	25.54	40,993
	49,485,169.34	28,204,946	25,640,093	23,845,076		1,236,547

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.3   2.50

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, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-S0						
NET SALVAGE PERCENT.. 0						
1999	23,692.86	12,887	4,676	19,017	20.55	925
2000	205,557.61	109,172	39,612	165,946	20.75	7,997
2001	19,043.17	9,811	3,560	15,483	21.17	731
2002	319,806.91	160,223	58,135	261,672	21.42	12,216
2003	84,594.73	41,096	14,911	69,684	21.70	3,211
2004	226,231.72	106,329	38,580	187,652	21.99	8,534
2005	11,624.20	5,268	1,911	9,713	22.32	435
2006	144,399.27	63,175	22,922	121,477	22.50	5,399
2007	877,347.78	367,696	133,415	743,933	22.87	32,529
2008	585,797.52	235,139	85,318	500,480	23.11	21,656
2009	1,089,552.24	417,081	151,333	938,219	23.38	40,129
2010	258,604.56	93,925	34,080	224,525	23.67	9,486
2011	142,109.61	48,857	17,727	124,383	23.86	5,213
2012	131,233.68	42,415	15,390	115,844	24.09	4,809
2013	241,615.09	72,823	26,423	215,192	24.34	8,841
2015	96,991.28	24,733	8,974	88,017	24.83	3,545
2016	282,001.75	64,917	23,554	258,448	25.07	10,309
2017	145,430.20	29,784	10,807	134,623	25.24	5,334
2018	165,441.38	29,482	10,697	154,744	25.36	6,102
2019	26,336.67	3,945	1,431	24,906	25.53	976
2022	7,678,985.58	422,344	153,243	7,525,743	25.75	292,262
2023	4,701,389.00	90,267	32,753	4,668,636	25.54	182,797
	17,457,786.81	2,451,369	889,452	16,568,335		663,436

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.0 3.80

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, 2023

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	2,509,756	2,374,733	2,230,324	26.30	84,803
1993	236.04	126	119	117	26.64	4
1994	5,203.89	2,733	2,586	2,618	26.68	98
1995	830.13	426	403	427	27.06	16
1996	1,183.76	596	564	620	27.15	23
1998	5,798.79	2,780	2,630	3,168	27.69	114
2001	17,726.99	7,818	7,397	10,330	28.52	362
2008	30,628.68	10,444	9,882	20,747	29.95	693
2009	156,208.55	50,518	47,800	108,408	30.34	3,573
2012	3,190,991.80	866,035	819,443	2,371,549	30.87	76,824
2013	143,928.90	36,270	34,319	109,610	31.17	3,517
2014	144,316.86	33,597	31,790	112,527	31.31	3,594
2021	1,294,711.77	91,925	86,980	1,207,732	32.71	36,922
	9,596,823.17	3,613,024	3,418,646	6,178,177		210,543
BANGOR TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2064						
NET SALVAGE PERCENT.. 0						
1989	2,860,588.15	1,657,997	1,568,798	1,291,790	25.02	51,630
1990	10,623.39	6,085	5,758	4,866	24.98	195
1994	8,028.91	4,263	4,034	3,995	26.06	153
2000	691.60	320	303	389	27.26	14
2007	6,598.67	2,406	2,277	4,322	28.75	150
2008	51,019.15	17,795	16,838	34,182	28.94	1,181
2009	13,787.45	4,577	4,331	9,457	29.17	324
2010	29,160.31	9,174	8,680	20,480	29.42	696
2012	25,731.93	7,161	6,776	18,956	29.82	636
2013	10,033.12	2,603	2,463	7,570	29.98	253
2014	10,972.92	2,627	2,486	8,487	30.18	281
	3,027,235.60	1,715,008	1,622,742	1,404,494		55,513

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, 2023

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	1,638,238	1,550,102	828,639	16.05	51,629
1990	6,544.83	4,407	4,170	2,375	16.25	146
1993	8,633.92	5,609	5,307	3,327	16.45	202
1994	35,338.97	22,624	21,407	13,932	16.58	840
1995	21,272.50	13,459	12,735	8,538	16.55	516
2011	15,381.16	6,383	6,040	9,342	17.62	530
	2,465,911.67	1,690,720	1,599,760	866,152		53,863
NORRISTOWN PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2057						
NET SALVAGE PERCENT.. 0						
1997	3,024,475.47	1,578,776	1,493,839	1,530,636	24.26	63,093
1998	64,849.95	33,073	31,294	33,556	24.50	1,370
1999	312,258.00	156,067	147,671	164,587	24.52	6,712
2000	128,124.58	62,320	58,967	69,157	24.81	2,787
2001	405,208.19	192,393	182,042	223,166	24.89	8,966
	3,934,916.19	2,022,629	1,913,813	2,021,103		82,928
NORRISTOWN PLANT NO. 2						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2049						
NET SALVAGE PERCENT.. 0						
1982	316.42	218	206	110	18.74	6
1990	67,965.31	42,805	40,502	27,463	19.69	1,395
1995	1,320,282.91	771,309	729,813	590,470	20.28	29,116
1999	3,573,772.17	1,934,840	1,830,747	1,743,025	20.75	84,001
2004	9,652.67	4,630	4,381	5,272	21.15	249
2006	18,839.86	8,474	8,018	10,822	21.41	505
2010	35,600.00	13,599	12,867	22,733	21.84	1,041
2011	9,238.54	3,361	3,180	6,058	21.86	277
2012	111,639.37	38,382	36,317	75,322	21.95	3,432
2013	126,470.76	40,774	38,580	87,890	22.07	3,982
2014	92,686.99	27,825	26,328	66,359	22.15	2,996

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, 2023

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	6,506	6,156	26,971	22.51	1,198
2019	110.86	18	17	94	22.60	4
2021	3,397,278.49	336,331	318,237	3,079,042	22.75	135,343
	8,796,981.42	3,229,072	3,055,350	5,741,631		263,545
SILVER SPRINGS FILTER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2061						
NET SALVAGE PERCENT.. 0						
1969	592,011.90	435,602	412,167	179,845	19.57	9,190
1970	0.18		0			
1971	85.00	62	59	26	19.96	1
1972	77.00	55	52	25	20.45	1
1973	159.00	112	106	53	20.93	3
1977	915.82	626	592	323	21.52	15
1982	1,483.91	961	909	575	22.60	25
1984	2,142.27	1,354	1,281	861	23.00	37
1985	5,679.13	3,542	3,351	2,328	23.23	100
1986	274.00	169	160	114	23.48	5
1989	1,399.32	826	782	618	23.98	26
1990	675,377.96	391,449	370,389	304,989	24.30	12,551
1991	1,337,021.79	760,498	719,584	617,438	24.64	25,058
1992	142.08	80	76	66	24.68	3
1994	3,438.13	1,856	1,756	1,682	25.15	67
1995	41,956.14	22,241	21,044	20,912	25.26	828
2000	21,291.43	10,058	9,517	11,775	26.25	449
2001	12,817.10	5,883	5,566	7,251	26.52	273
2004	27,520.99	11,537	10,916	16,605	27.01	615
2007	0.06		0			
2008	38,004.78	13,606	12,874	25,131	27.79	904
2009	43,188.45	14,719	13,927	29,261	28.05	1,043
2011	1,847,904.99	565,829	535,388	1,312,517	28.32	46,346
2012	4,021.14	1,156	1,094	2,927	28.50	103

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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	65,958	62,410	183,887	28.71	6,405
2014	12,654.23	3,126	2,958	9,696	28.96	335
2021	4,157,197.84	319,273	302,096	3,855,102	30.07	128,204
	9,073,061.14	2,630,578	2,489,055	6,584,006		232,587
ONEIDA VALLEY TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2047						
NET SALVAGE PERCENT.. 0						
1972	812,950.65	615,404	582,296	230,655	16.53	13,954
1973	4,215.87	3,172	3,001	1,215	16.62	73
1974	84.31	63	60	25	16.73	1
1982	1,397,906.11	980,491	927,741	470,165	17.67	26,608
1983	985.80	683	646	340	17.98	19
1984	1,092.20	751	711	382	17.97	21
1985	1,762.52	1,201	1,136	626	18.00	35
1986	158,342.13	106,881	101,131	57,211	18.06	3,168
1987	5,291.21	3,535	3,345	1,946	18.14	107
1990	9,016.06	5,799	5,487	3,529	18.58	190
1994	11,504.67	6,991	6,615	4,890	19.04	257
1996	206,838.17	121,724	115,175	91,663	19.23	4,767
1997	211,238.37	122,032	115,467	95,772	19.37	4,944
1998	143,526.80	81,609	77,218	66,308	19.35	3,427
2006	3,287.36	1,530	1,448	1,840	20.09	92
2007	4,241.17	1,903	1,801	2,441	20.26	120
2008	44,084.18	19,062	18,036	26,048	20.34	1,281
2009	3,924.36	1,633	1,545	2,379	20.34	117
2012	12.52	4	4	9	20.66	
2013	55,551.77	18,665	17,661	37,891	20.75	1,826
2014	2,179.04	683	646	1,533	20.80	74
2022	5,192,593.46	341,153	322,799	4,869,794	21.33	228,307
	8,270,628.73	2,434,969	2,303,969	5,966,660		289,388

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, 2023

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						
1969	146,949.22	121,733	115,184	31,765	11.29	2,814
1972	0.26		0			
1973	0.41		0			
1977	0.22		0			
1982	1,070,512.89	835,214	790,280	280,233	11.69	23,972
1983	60,689.49	46,949	44,423	16,266	11.85	1,373
1987	16,193.79	12,176	11,521	4,673	12.04	388
1988	18,539.04	13,886	13,139	5,400	11.90	454
1989	70,320.59	52,164	49,358	20,963	12.01	1,745
1990	6,519.57	4,805	4,546	1,973	11.95	165
1992	10,451.49	7,540	7,134	3,317	12.17	273
1994	1,113,350.69	788,252	745,844	367,506	12.17	30,198
1996	4,803.26	3,329	3,150	1,653	12.18	136
1997	1,281.33	876	829	452	12.26	37
2000	1,590.57	1,043	987	604	12.34	49
2008	8,155.29	4,487	4,246	3,910	12.67	309
2009	43,566.08	23,247	21,996	21,570	12.67	1,702
2013	390,494.71	175,879	166,417	224,078	12.81	17,492
2014	56.68	24	23	34	12.82	3
2023	4,188,000.00	154,956	146,619	4,041,381	13.03	310,160
	7,151,475.58	2,246,560	2,125,697	5,025,779		391,270
NEW CASTLE FILTER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2060						
NET SALVAGE PERCENT.. 0						
1982	1,003.76	650	615	389	22.60	17
1985	1,641,595.97	1,023,863	968,780	672,816	23.23	28,963
1986	3,651.09	2,259	2,137	1,514	23.10	66
1987	2,598.00	1,584	1,499	1,099	23.38	47
1989	42,128.12	24,856	23,519	18,609	23.98	776
1992	831,126.09	468,589	443,379	387,747	24.37	15,911
1994	1,009.14	548	519	491	24.85	20
1995	3,609.98	1,924	1,820	1,789	24.97	72
1996	21,842.04	11,412	10,798	11,044	25.13	439
1997	19,754.68	10,103	9,559	10,195	25.32	403
1998	40,532.90	20,258	19,168	21,365	25.52	837

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, 2023

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						
1999	142,867.27	69,662	65,914	76,953	25.75	2,988
2000	77,145.93	36,621	34,651	42,495	26.00	1,634
2006	2,706.80	1,061	1,004	1,703	27.14	63
2007	11,169.94	4,220	3,993	7,177	27.17	264
2008	3,114.46	1,125	1,064	2,050	27.42	75
2009	5,384.12	1,858	1,758	3,626	27.52	132
2012	228,498.77	66,219	62,656	165,842	28.18	5,885
2013	56,859.70	15,403	14,574	42,285	28.26	1,496
2014	698,609.59	174,513	165,124	533,485	28.52	18,706
2023	3,452,770.75	57,316	54,232	3,398,538	29.71	114,390
	7,287,979.10	1,994,044	1,886,766	5,401,213		193,184
E.H. ALDRICH STATION						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. 0						
1975	4,446.97	3,451	3,265	1,182	14.00	84
1976	2,690.39	2,083	1,971	719	13.85	52
1979	4,170.39	3,155	2,985	1,185	14.32	83
1980	1,059.37	797	754	305	14.30	21
1981	6,646.30	4,971	4,704	1,943	14.32	136
1982	237,769.12	176,615	167,113	70,656	14.37	4,917
1983	39,792.88	29,331	27,753	12,040	14.45	833
1984	1,104.69	807	764	341	14.55	23
1986	1,574.01	1,133	1,072	502	14.58	34
1987	670.91	478	452	219	14.78	15
1988	1,686.00	1,191	1,127	559	14.75	38
1989	884.37	619	586	299	14.76	20
1990	10,955.75	7,597	7,188	3,767	14.81	254
1991	38,704.11	26,543	25,115	13,589	14.89	913
1992	914.41	619	586	329	15.01	22
1993	6,566,450.72	4,386,389	4,150,404	2,416,046	15.16	159,370
1994	15,597.45	10,307	9,752	5,845	15.14	386
1995	1,075,971.83	702,179	664,402	411,570	15.17	27,131
1996	127,093.33	81,785	77,385	49,708	15.24	3,262
1997	2,105,812.46	1,333,822	1,262,063	843,749	15.34	55,003
2000	58,901.98	35,435	33,529	25,373	15.56	1,631

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, 2023

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						
2001	321,679.39	190,370	180,128	141,551	15.52	9,121
2006	13,576.58	7,128	6,745	6,832	15.83	432
2007	27,882.97	14,215	13,450	14,433	15.86	910
2012	4,067,874.06	1,693,456	1,602,349	2,465,525	16.12	152,948
2013	2,035,662.86	801,644	758,516	1,277,147	16.17	78,982
2014	188,320.96	69,603	65,858	122,463	16.21	7,555
2017	142,612.13	40,502	38,323	104,289	16.38	6,367
2018	138,453.42	34,807	32,934	105,519	16.38	6,442
2019	270,907.64	58,272	55,137	215,771	16.42	13,141
2022	10,826,665.63	899,696	851,293	9,975,373	16.55	602,742
	28,336,533.08	10,619,000	10,047,705	18,288,828		1,132,868
HAYS MINE STATION TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
1968	1,914.12	1,466	1,387	527	16.96	31
1969	663.38	503	476	187	17.44	11
1971	276.13	207	196	80	17.43	5
1972	2,268.99	1,683	1,592	677	17.94	38
1975	149,398.13	108,687	102,840	46,558	18.17	2,562
1976	18,967.96	13,695	12,958	6,010	18.29	329
1978	0.03		0			
1979	0.07		0			
1980	857.95	597	565	293	19.00	15
1981	368.33	255	241	127	18.85	7
1982	51.90	36	34	18	19.10	1
1983	23,632.27	15,985	15,125	8,507	19.38	439
1985	70,044.09	46,383	43,888	26,156	19.64	1,332
1986	204.11	134	127	77	19.65	4
1987	1,104.27	717	678	426	19.68	22
1989	601,019.16	379,483	359,067	241,952	20.14	12,014
1990	8,406,194.92	5,237,900	4,956,104	3,450,091	20.26	170,291
1991	3,827,463.98	2,363,459	2,236,306	1,591,158	20.13	79,044
1993	8,371.88	5,005	4,736	3,636	20.52	177
1994	5,529.14	3,246	3,071	2,458	20.75	118
1995	6,352.66	3,676	3,478	2,874	20.76	138

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, 2023

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						
1996	4,274.72	2,433	2,302	1,973	20.81	95
1997	126,756.50	70,882	67,069	59,688	20.89	2,857
1998	7,437.88	4,077	3,858	3,580	21.01	170
2001	241,925.75	124,108	117,431	124,495	21.36	5,828
2006	38,741.48	17,155	16,232	22,509	22.02	1,022
2008	66,103.46	27,155	25,694	40,409	22.23	1,818
2009	770.35	304	288	483	22.26	22
2010	29,450.32	11,053	10,458	18,992	22.47	845
2012	11,340,672.83	3,821,807	3,616,196	7,724,477	22.63	341,338
2013	25,604.76	8,091	7,656	17,949	22.72	790
2014	91,481.44	26,859	25,414	66,067	22.86	2,890
2017	197,394.62	43,229	40,903	156,491	23.18	6,751
2018	193,891.22	37,111	35,114	158,777	23.24	6,832
2023	10,307,203.79	214,390	202,856	10,104,348	23.54	429,242
	35,796,392.59	12,591,771	11,914,342	23,882,051		1,067,078
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	7.67	2
1929	5,945.58	5,450	5,157	789	8.60	92
1931	5,319.00	4,871	4,609	710	8.51	83
1947	278.00	236	223	55	13.59	4
1954	493.00	401	379	114	15.97	7
1956	179.54	144	136	43	16.54	3
1957	631.36	504	477	154	16.83	9
1963	842.00	642	607	235	18.87	12
1973	26,394.70	18,394	17,404	8,990	21.96	409
1979	391.74	256	242	150	23.52	6
1982	7,848.56	4,951	4,685	3,164	24.29	130
1984	1,071.66	660	624	447	24.60	18
1985	34,553.31	20,884	19,760	14,793	25.20	587
1986	19,163.69	11,425	10,810	8,353	25.40	329
1990	8,393.40	4,695	4,442	3,951	26.38	150
1995	1,937,167.63	982,725	929,855	1,007,312	27.68	36,391

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, 2023

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						
1998	37.76	18	17	21	28.55	1
2008	12,798.62	4,265	4,036	8,763	31.01	283
2009	27,067.43	8,597	8,134	18,933	31.16	608
2010	27,009.76	8,130	7,693	19,317	31.35	616
2011	5,393.93	1,524	1,442	3,952	31.75	124
2012	68,345.06	18,077	17,104	51,241	31.98	1,602
2014	10,788.07	2,449	2,317	8,471	32.34	262
	2,200,234.80	1,099,410	1,040,263	1,159,972		41,728
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	2,130,492	2,015,873	2,065,528	24.26	85,141
1998	636,566.96	324,649	307,183	329,384	24.50	13,444
1999	22,865.33	11,428	10,813	12,052	24.52	492
2001	3,473.57	1,649	1,560	1,913	24.89	77
2007	40,599.49	15,809	14,958	25,641	25.87	991
2008	19,404.61	7,250	6,860	12,545	25.99	483
2010	38,695.00	13,110	12,405	26,290	26.34	998
2012	12,166.56	3,666	3,469	8,698	26.67	326
2013	106,076.97	29,850	28,244	77,833	26.81	2,903
2014	22,389.82	5,828	5,514	16,875	27.00	625
2021	2,288,196.39	188,090	177,971	2,110,225	27.90	75,635
	7,271,836.18	2,731,821	2,584,851	4,686,985		181,115
SCRANTON WTP						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
1990	6,155,492.67	3,835,487	3,629,141	2,526,352	20.26	124,697
1991	10,376.02	6,407	6,062	4,314	20.13	214
1992	60.94	37	35	26	20.31	1
1993	1,791.20	1,071	1,013	778	20.52	38
1994	2,055.38	1,207	1,142	913	20.75	44

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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						
1995	40,790.97	23,602	22,332	18,459	20.76	889
1998	69.68	38	36	34	21.01	2
1999	23,251.23	12,477	11,806	11,445	21.16	541
2000	56,134.27	29,414	27,832	28,303	21.35	1,326
2001	1,204.36	618	585	620	21.36	29
2003	763.26	371	351	412	21.70	19
2004	1,502.23	709	671	831	21.82	38
2007	36,344.20	15,534	14,698	21,646	22.11	979
2008	181,681.34	74,635	70,620	111,062	22.23	4,996
2009	131,262.63	51,770	48,985	82,278	22.26	3,696
2010	32,209.04	12,088	11,438	20,771	22.47	924
2012	31,573.05	10,640	10,068	21,505	22.63	950
2013	523.43	165	156	367	22.72	16
2014	77,027.56	22,615	21,398	55,629	22.86	2,433
2017	19,109.73	4,185	3,960	15,150	23.18	654
2022	1,800,000.00	107,640	101,849	1,698,151	23.56	72,078
	8,603,223.19	4,210,710	3,984,177	4,619,046		214,564
BROWNELL WTP						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
1990	2,297,805.71	1,431,763	1,354,736	943,070	20.26	46,548
1991	133,597.04	82,496	78,058	55,539	20.13	2,759
1992	1,960.79	1,192	1,128	833	20.31	41
1993	35.91	21	20	16	20.52	1
1995	601.31	348	329	272	20.76	13
1999	5.76	3	3	3	21.16	
2000	2,758.46	1,445	1,367	1,391	21.35	65
2001	375.44	193	183	193	21.36	9
2006	8,629.98	3,821	3,615	5,015	22.02	228
2007	58.48	25	24	35	22.11	2
2009	16,915.26	6,671	6,312	10,603	22.26	476
2010	7,308.81	2,743	2,595	4,713	22.47	210
2012	119,943.23	40,421	38,246	81,697	22.63	3,610

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, 2023

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	13,240	12,528	29,372	22.72	1,293
2014	19,329.32	5,675	5,370	13,960	22.86	611
2019	1,090.61	176	167	924	23.35	40
	2,652,315.75	1,590,233	1,504,680	1,147,636		55,906
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	185	175	12	1.15	10
1910	1,427.96	1,394	1,318	110	2.78	40
1921	42,429.29	40,011	37,829	4,600	6.20	742
1990	1,459,927.15	909,681	860,076	599,851	20.26	29,608
1991	125,225.99	77,327	73,110	52,116	20.13	2,589
1992	1,469.28	893	844	625	20.31	31
1993	650.89	389	368	283	20.52	14
1994	2,419.58	1,420	1,343	1,077	20.75	52
1995	10,944.29	6,332	5,987	4,958	20.76	239
1997	674.81	377	356	318	20.89	15
1998	244.82	134	127	118	21.01	6
1999	163.20	88	83	80	21.16	4
2001	18,845.86	9,668	9,141	9,705	21.36	454
2005	80,991.72	37,159	35,133	45,859	21.82	2,102
2008	16,964.75	6,969	6,589	10,376	22.23	467
	1,777,403.30	1,106,864	1,047,315	730,088		36,373
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	2,006,040	1,898,116	1,172,979	18.85	62,227
1989	20,213.19	13,042	12,340	7,873	18.97	415
1990	4,961.45	3,158	2,988	1,973	19.13	103
1991	16,130.80	10,117	9,573	6,558	19.32	339

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, 2023

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	713	675	474	19.26	25
1993	6,916.77	4,219	3,992	2,925	19.50	150
1994	1,753.58	1,055	998	755	19.52	39
1995	17,326.81	10,271	9,718	7,608	19.58	389
1997	1,057.68	605	572	485	19.80	24
1998	3,562.34	1,998	1,891	1,672	19.95	84
1999	52,859.37	29,009	27,448	25,411	20.14	1,262
2000	16,022.97	8,624	8,160	7,863	20.17	390
2001	577.08	304	288	289	20.24	14
2007	20,878.82	9,233	8,736	12,143	20.81	584
2008	8,002.36	3,399	3,216	4,786	21.00	228
2009	39,060.79	15,913	15,057	24,004	21.09	1,138
2010	14,986.30	5,848	5,533	9,453	21.10	448
2012	81,800.26	28,696	27,152	54,648	21.29	2,567
2013	32,118.74	10,554	9,986	22,133	21.45	1,032
2014	28,769.10	8,826	8,351	20,418	21.46	951
2016	562,914.51	144,782	136,993	425,922	21.66	19,664
2018	85,920.60	17,296	16,365	69,555	21.82	3,188
	4,088,077.43	2,333,702	2,208,150	1,879,927		95,261
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	2,828,810	2,676,622	2,074,486	21.41	96,893
1993	54,356.78	31,831	30,119	24,238	21.58	1,123
1995	32,030.36	18,168	17,191	14,840	21.75	682
1997	3,078.16	1,680	1,590	1,489	22.04	68
1998	3,543.58	1,898	1,796	1,748	22.12	79
2000	3,463.67	1,774	1,679	1,785	22.37	80
2001	1,211.20	605	572	639	22.55	28
2007	8,958.35	3,711	3,511	5,447	23.34	233
2008	8,813.12	3,511	3,322	5,491	23.41	235
2009	33,412.18	12,743	12,057	21,355	23.52	908
2010	3,395.99	1,233	1,167	2,229	23.67	94
2012	39,565.46	12,875	12,182	27,383	23.84	1,149

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, 2023

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	16,358	15,478	38,242	23.98	1,595
2014	49,390.50	13,938	13,188	36,202	24.17	1,498
2019	2,864.92	442	418	2,447	24.65	99
	5,048,912.00	2,949,577	2,790,892	2,258,020		104,764
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	4,654,075	4,403,689	3,584,767	21.85	164,063
1994	44,194.91	25,293	23,932	20,263	22.05	919
1995	118,178.04	66,345	62,776	55,402	22.26	2,489
1997	117,324.81	63,426	60,014	57,311	22.52	2,545
1998	3,366.88	1,786	1,690	1,677	22.58	74
1999	532.85	277	262	271	22.67	12
2000	9,264.78	4,681	4,429	4,836	23.01	210
2001	43,265.97	21,417	20,265	23,001	22.95	1,002
2006	0.33		0			
2007	9,549.60	3,908	3,698	5,852	23.82	246
2008	2,264.03	888	840	1,424	24.02	59
2009	26,199.97	9,841	9,312	16,888	24.11	700
2010	165,181.88	59,102	55,922	109,260	24.23	4,509
2012	34,593.21	11,059	10,464	24,129	24.47	986
2013	128,885.26	38,562	36,487	92,398	24.59	3,758
2014	37,093.23	10,290	9,736	27,357	24.75	1,105
2019	8,081.58	1,222	1,156	6,925	25.26	274
	8,736,433.48	4,972,172	4,704,673	4,031,760		182,951
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	5,109,366	4,834,486	3,935,453	21.85	180,112
1994	463,999.38	265,547	251,261	212,739	22.05	9,648
1995	152,290.96	85,496	80,896	71,395	22.26	3,207

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, 2023

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	830	785	715	22.25	32
1998	91.08	48	45	46	22.58	2
2000	6,029.72	3,046	2,882	3,148	23.01	137
2001	3,188.33	1,578	1,493	1,695	22.95	74
2003	1,537.06	718	679	858	23.36	37
2008	38,154.92	14,964	14,159	23,996	24.02	999
2009	16,416.46	6,166	5,834	10,582	24.11	439
2010	6,304.52	2,256	2,135	4,170	24.23	172
2012	36,404.23	11,638	11,012	25,392	24.47	1,038
2013	70,933.95	21,223	20,081	50,853	24.59	2,068
2014	19,921.37	5,526	5,229	14,693	24.75	594
	9,586,710.97	5,528,402	5,230,978	4,355,733		198,559
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	2,639,469	2,497,467	3,326,604	29.56	112,537
2001	40,700.36	17,399	16,463	24,237	30.13	804
2007	10,162.55	3,472	3,285	6,877	31.81	216
2008	6,430.94	2,093	1,980	4,451	32.12	139
2009	20,153.37	6,223	5,888	14,265	32.45	440
2010	6,227.91	1,816	1,718	4,510	32.80	138
2012	14,664.07	3,777	3,574	11,090	33.14	335
2013	49,081.55	11,701	11,071	38,010	33.55	1,133
2014	41,390.35	9,081	8,592	32,798	33.79	971
	6,012,882.10	2,695,031	2,550,040	3,462,842		116,713
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	20,085	19,004	21,736	29.31	742
2006	5,492,101.10	1,922,235	1,818,820	3,673,281	32.50	113,024
2008	14,881.08	4,729	4,475	10,406	33.28	313

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, 2023

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	3,048	2,884	7,221	33.58	215
2011	20,843.84	5,576	5,276	15,568	34.23	455
2012	159,124.19	39,892	37,746	121,378	34.37	3,532
2013	12,202.19	2,831	2,679	9,523	34.75	274
2014	523,557.86	111,413	105,419	418,139	35.14	11,899
2021	1,065,817.06	67,360	63,736	1,002,081	37.03	27,061
	7,339,372.93	2,177,169	2,060,039	5,279,334		157,515
MCMURRAY/SAXONBURG						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2061						
NET SALVAGE PERCENT.. 0						
1992	45,446.78	25,482	24,111	21,336	24.68	865
2011	3,266,953.16	1,000,341	946,523	2,320,430	28.32	81,936
2012	3,336.82	959	907	2,429	28.50	85
2018	2,859,613.70	448,387	424,264	2,435,350	29.59	82,303
	6,175,350.46	1,475,169	1,395,806	4,779,544		165,189
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	1,118,703	1,058,518	2,594,985	28.32	91,631
2012	11,980.68	3,444	3,259	8,722	28.50	306
2013	26,102.71	6,990	6,614	19,489	28.71	679
2014	28,975.33	7,157	6,772	22,203	28.96	767
2017	8,099.75	1,464	1,385	6,715	29.47	228
2019	139,595.38	18,343	17,356	122,239	29.75	4,109
2022	7,533,727.56	357,099	337,887	7,195,840	30.15	238,668
	11,401,984.39	1,513,200	1,431,791	9,970,193		336,388

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, 2023

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	18,124	17,149	34,369	32.25	1,066
2018	38,365,682.82	5,125,655	4,849,898	33,515,785	35.65	940,134
2019	840,408.61	93,790	88,744	751,664	35.82	20,984
	39,257,609.48	5,237,569	4,955,791	34,301,818		962,184
MONTROSE TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2078						
NET SALVAGE PERCENT.. 0						
2018	5,095,728.34	680,789	644,163	4,451,565	35.65	124,869
2019	13,515.72	1,508	1,427	12,089	35.82	337
2023	2,250,000.00	30,375	28,741	2,221,259	36.54	60,790
	7,359,244.06	712,672	674,331	6,684,913		185,996
FRACKVILLE WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2063						
NET SALVAGE PERCENT.. 0						
2023	5,012,176.11	79,192	74,932	4,937,244	31.15	158,499
	5,012,176.11	79,192	74,932	4,937,244		158,499
STEELTON WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2043						
NET SALVAGE PERCENT.. 0						
2023	3,080,000.00	82,236	77,812	3,002,188	18.23	164,684
	3,080,000.00	82,236	77,812	3,002,188		164,684

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, 2023

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						
1972	2,817.24	2,292	2,169	649	11.79	55
1973	72,570.86	58,274	55,139	17,432	12.39	1,407
1974	54.79	44	42	13	12.61	1
1975	7,068.05	5,553	5,254	1,814	13.23	137
1976	935.70	724	685	251	13.85	18
1977	2,013.30	1,535	1,452	561	14.48	39
1978	7,881.76	5,953	5,633	2,249	14.74	153
1979	3,722.32	2,766	2,617	1,105	15.38	72
1980	2,341.21	1,711	1,619	722	16.02	45
1981	3,578.33	2,570	2,432	1,147	16.67	69
1982	12,254.70	8,646	8,181	4,074	17.32	235
1983	70,293.33	48,966	46,332	23,962	17.64	1,358
1984	29,510.63	20,168	19,083	10,428	18.30	570
1985	293,855.59	196,854	186,263	107,592	18.97	5,672
1986	323,348.89	212,182	200,767	122,582	19.65	6,238
1987	32,011.56	20,564	19,458	12,554	20.32	618
1988	110,707.47	69,569	65,826	44,881	20.99	2,138
1989	544,974.94	334,669	316,664	228,311	21.68	10,531
1990	675,895.58	407,565	385,638	290,257	22.06	13,158
1991	114,917.59	67,595	63,958	50,959	22.75	2,240
1992	21,948.40	12,583	11,906	10,042	23.45	428
1993	4,403.72	2,458	2,326	2,078	24.14	86
1994	801,640.72	435,131	411,721	389,920	24.85	15,691
1995	136,915.60	72,182	68,299	68,617	25.56	2,685
1996	542,186.77	277,329	262,409	279,778	26.26	10,654
1997	175,571.84	87,013	82,332	93,240	26.97	3,457
1998	3,121.29	1,496	1,416	1,706	27.69	62
1999	22.95	11	10	13	28.41	
2000	5,067.18	2,262	2,140	2,927	29.13	100
2001	699.67	301	285	415	29.85	14
2002	770,213.26	317,944	300,839	469,375	30.58	15,349
2003	189,554.82	74,988	70,954	118,601	31.32	3,787
2004	30,854.46	11,672	11,044	19,810	32.05	618
2005	39,934.06	14,408	13,633	26,301	32.78	802
2006	749,283.56	255,656	241,902	507,382	33.78	15,020
2007	344,390.68	111,376	105,384	239,007	34.52	6,924
2008	270,005.96	82,460	78,024	191,982	35.26	5,445
2009	337,584.92	96,921	91,707	245,878	36.01	6,828
2010	1,784.20	479	453	1,331	36.75	36
2011	104,313.50	26,078	24,675	79,638	37.50	2,124

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, 2023

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						
2012	1,253,308.19	289,765	274,176	979,132	38.25	25,598
2013	853,268.09	180,040	170,354	682,914	39.25	17,399
2014	273,021.26	52,393	49,574	223,447	40.00	5,586
2016	162,480.16	24,859	23,522	138,959	41.52	3,347
2017	232,939.78	31,028	29,359	203,581	42.28	4,815
2018	1,126,497.98	127,632	120,765	1,005,733	43.04	23,367
2019	1,942,244.57	181,017	171,278	1,770,966	43.81	40,424
2020	685,619.54	49,913	47,228	638,392	44.58	14,320
2021	1,726,433.10	90,120	85,272	1,641,162	45.35	36,189
2022	177,611.37	5,613	5,311	172,300	45.90	3,754
2023	3,532,016.15	38,146	36,094	3,495,922	46.01	75,982
9999	27,162.27-	6,386-	6,042-	21,120-		557-
	18,778,529.32	4,415,088	4,177,558	14,600,971		385,088
	278,120,234.22	89,697,592	84,871,924	193,248,308		7,716,244

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.0 2.77

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, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
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, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
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	23,607	21,639	6,134	1.50	4,089
	3,522,542.77	3,518,376	3,516,408	6,135		4,089

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.5 0.12

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, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 36-R0.5						
NET SALVAGE PERCENT.. 0						
1973	15,727.13	13,422	11,947	3,780	8.67	436
1974	13,758.58	11,645	10,366	3,393	8.98	378
1975	24,107.42	20,226	18,004	6,103	9.31	656
1976	683,555.44	568,171	505,748	177,807	9.65	18,426
1977	19,679.28	16,196	14,417	5,262	10.00	526
1978	36,618.80	29,822	26,546	10,073	10.37	971
1979	14,347.32	11,555	10,285	4,062	10.75	378
1980	45,869.35	36,512	32,501	13,368	11.15	1,199
1981	149,734.25	118,365	105,361	44,373	11.26	3,941
1982	5,978.30	4,664	4,152	1,826	11.69	156
1983	58,727.07	45,190	40,225	18,502	12.13	1,525
1984	240,070.31	182,069	162,066	78,004	12.58	6,201
1985	810,902.12	608,825	541,936	268,966	12.78	21,046
1986	1,696,289.76	1,253,219	1,115,533	580,757	13.26	43,798
1987	611,966.06	446,735	397,654	214,312	13.50	15,875
1988	93,635.30	67,146	59,769	33,866	14.00	2,419
1989	678,560.30	479,878	427,156	251,404	14.28	17,605
1990	381,746.40	266,001	236,777	144,969	14.58	9,943
1991	621,323.44	424,053	377,464	243,859	15.12	16,128
1992	3,823,476.65	2,565,553	2,283,686	1,539,791	15.45	99,663
1993	89,209.20	58,771	52,314	36,895	15.80	2,335
1994	666,140.43	430,327	383,049	283,091	16.16	17,518
1995	4,206,787.79	2,661,635	2,369,212	1,837,576	16.55	111,032
1996	1,883,086.42	1,170,338	1,041,758	841,328	16.75	50,229
1997	3,053,193.32	1,852,678	1,649,132	1,404,061	17.17	81,774
1998	1,908,969.25	1,129,346	1,005,269	903,700	17.60	51,347
1999	6,658,610.54	3,850,009	3,427,024	3,231,587	17.87	180,839
2000	1,169.17	657	585	584	18.34	32
2001	2,293,837.09	1,254,270	1,116,468	1,177,369	18.65	63,130
2002	72,795.56	38,654	34,407	38,389	18.99	2,022
2003	1,847,191.93	950,565	846,130	1,001,062	19.34	51,761
2004	1,874,501.25	935,751	832,944	1,041,557	19.56	53,249
2005	2,092,861.04	1,006,666	896,068	1,196,793	19.96	59,960
2006	655,062.71	303,818	270,439	384,624	20.23	19,013
2007	2,269,031.31	1,014,711	903,229	1,365,802	20.40	66,951
2008	1,696,744.96	725,867	646,119	1,050,626	20.73	50,681
2009	315,675.49	129,080	114,898	200,777	20.96	9,579
2010	546,044.86	212,302	188,977	357,068	21.22	16,827
2011	1,209,715.91	446,143	397,127	812,589	21.40	37,971
2012	1,254,421.57	437,040	389,024	865,398	21.50	40,251
2013	435,139.15	142,116	126,502	308,637	21.65	14,256

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, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 36-R0.5						
NET SALVAGE PERCENT.. 0						
2014	584,518.41	177,694	158,171	426,347	21.75	19,602
2015	3,951,040.90	1,111,823	989,671	2,961,370	21.71	136,406
2016	5,509,233.37	1,413,118	1,257,864	4,251,369	21.74	195,555
2017	5,643,433.83	1,305,891	1,162,418	4,481,016	21.59	207,551
2018	2,872,721.14	587,759	523,184	2,349,537	21.38	109,894
2019	3,804,055.16	669,514	595,957	3,208,098	21.07	152,259
2020	7,424,347.36	1,080,985	962,222	6,462,125	20.54	314,612
2021	8,716,986.33	980,661	872,920	7,844,066	19.72	397,772
2022	19,593,559.41	1,477,354	1,315,043	18,278,516	18.38	994,479
2023	25,318,990.29	810,208	721,194	24,597,796	15.12	1,626,838
9999	42,367.00-	11,718-	10,431-	31,936-		1,780-
	128,432,781.43	35,523,280	31,620,481	96,812,300		5,395,215

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.9   4.20

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, 2023

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, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 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	130,147	133,689			
2008	22,525.60	21,611	22,526			
2009	290,056.89	274,220	290,057			
2010	252,059.62	234,113	252,060			
2011	762,602.44	693,968	758,371	4,231	1.24	3,412
2012	400,634.51	356,164	389,217	11,418	1.44	7,929
2013	1,334,285.01	1,153,089	1,260,100	74,185	1.65	44,961
2014	648,647.47	542,918	593,303	55,344	1.85	29,916
2015	42,995.05	34,719	37,941	5,054	2.03	2,490
2016	110,250.14	85,334	93,253	16,997	2.19	7,761
2017	448,612.29	329,820	360,428	88,184	2.34	37,685
2018	1,179,397.17	810,836	886,084	293,313	2.50	117,325
2019	1,522,194.81	946,653	1,034,506	487,689	2.74	177,989
2020	617,251.95	327,267	357,638	259,614	3.10	83,746
2021	176,656.83	71,935	78,611	98,046	3.64	26,936
	9,238,160.63	7,309,097	7,844,087	1,394,074		540,150

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.6 5.85

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, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R3						
NET SALVAGE PERCENT.. 0						
1991	5,017,065.26	4,385,918	4,818,270	198,795	4.68	42,478
1997	540,898.65	424,281	466,106	74,793	7.28	10,274
1999	1,521,351.58	1,136,754	1,248,812	272,540	8.29	32,876
2000	794,387.80	576,884	633,752	160,636	8.86	18,130
2002	3,035.62	2,069	2,273	763	10.04	76
2003	247,459.87	162,829	178,880	68,580	10.65	6,439
2004	52,499.07	33,274	36,554	15,945	11.27	1,415
2005	13,638.32	8,276	9,092	4,546	11.99	379
2013	14,921.20	5,563	6,111	8,810	17.67	499
2014	582,459.34	198,094	217,622	364,837	18.43	19,796
2015	1,022,791.44	313,792	344,725	678,066	19.20	35,316
2016	3,694,782.62	1,008,676	1,108,108	2,586,675	19.97	129,528
2017	16,445.45	3,924	4,311	12,134	20.75	585
2023	9,930,468.89	194,637	213,824	9,716,645	25.07	387,581
	23,452,205.11	8,454,971	9,288,440	14,163,765		685,372

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.7 2.92

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, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S0.5						
NET SALVAGE PERCENT.. 0						
1900	143,773.03	142,048	143,773			
1906	4,878.74	4,701	4,813	66	4.45	15
1907	44,397.16	42,932	43,952	445	3.98	112
1911	19,928.58	18,833	19,280	649	6.55	99
1912	4,590.11	4,351	4,454	136	6.14	22
1922	35,713.43	32,624	33,399	2,314	9.61	241
1923	13,601.37	12,440	12,735	866	9.38	92
1924	1,107.88	1,003	1,027	81	10.40	8
1929	2,320.06	2,061	2,110	210	11.88	18
1931	5,182.57	4,602	4,711	472	11.67	40
1933	62.48	55	56	6	12.60	
1935	278.85	242	248	31	13.54	2
1938	6,558.97	5,608	5,741	818	14.50	56
1940	15,161.50	12,913	13,220	1,942	14.54	134
1941	8,042.71	6,768	6,929	1,114	15.54	72
1943	62.90	53	54	9	15.65	1
1949	20,272.79	16,311	16,698	3,575	18.09	198
1950	10,904.60	8,737	8,945	1,960	18.24	107
1951	82,256.73	65,600	67,158	15,099	18.41	820
1952	1,026.57	815	834	193	18.59	10
1953	746,647.39	589,553	603,557	143,090	18.79	7,615
1954	168,700.99	132,498	135,645	33,056	18.99	1,741
1955	57,590.84	44,575	45,634	11,957	20.00	598
1956	47,506.23	36,556	37,424	10,082	20.22	499
1957	82,515.75	63,108	64,607	17,909	20.45	876
1958	74,527.87	56,626	57,971	16,557	20.71	799
1959	163,125.67	123,095	126,019	37,107	20.97	1,770
1960	24,485.55	18,347	18,783	5,703	21.25	268
1961	392,726.42	292,110	299,049	93,677	21.53	4,351
1962	183,102.32	135,130	138,340	44,762	21.83	2,050
1963	14,851.18	10,871	11,129	3,722	22.15	168
1964	44,686.33	32,438	33,209	11,477	22.47	511
1965	55,410.21	39,873	40,820	14,590	22.80	640
1966	386,997.51	275,929	282,483	104,515	23.15	4,515
1967	782,262.40	552,434	565,556	216,706	23.50	9,222
1968	277,609.38	194,132	198,743	78,866	23.87	3,304
1969	82,847.85	57,347	58,709	24,139	24.24	996
1970	68,664.60	47,022	48,139	20,526	24.62	834
1971	370,196.89	250,697	256,652	113,545	25.02	4,538
1972	170,435.69	114,107	116,817	53,619	25.42	2,109
1973	3,476,053.50	2,299,757	2,354,385	1,121,668	25.83	43,425

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, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S0.5						
NET SALVAGE PERCENT.. 0						
1974	683,898.64	450,279	460,975	222,924	25.68	8,681
1975	384,084.76	249,617	255,546	128,539	26.13	4,919
1976	345,379.41	221,457	226,717	118,662	26.58	4,464
1977	203,276.23	128,552	131,606	71,670	27.03	2,651
1978	441,026.91	274,936	281,467	159,560	27.49	5,804
1979	293,237.32	181,397	185,706	107,531	27.44	3,919
1980	1,061.68	647	662	400	27.93	14
1981	53,099.63	31,817	32,573	20,527	28.43	722
1982	878,499.03	517,699	529,996	348,503	28.92	12,051
1983	1,373,758.07	801,176	820,207	553,551	28.94	19,128
1984	31,969.19	18,312	18,747	13,222	29.46	449
1985	1,719,072.99	966,291	989,244	729,829	29.99	24,336
1986	1,620,397.38	899,321	920,683	699,714	30.07	23,270
1987	227,166.42	123,533	126,467	100,699	30.62	3,289
1988	3,029,374.66	1,623,745	1,662,315	1,367,060	30.73	44,486
1989	5,055,503.47	2,651,106	2,714,079	2,341,424	31.29	74,830
1990	6,073,834.14	3,133,491	3,207,923	2,865,911	31.44	91,155
1991	666,130.21	335,596	343,568	322,562	32.01	10,077
1992	1,303,344.93	644,634	659,946	643,399	32.19	19,988
1993	7,607,010.77	3,665,818	3,752,895	3,854,116	32.79	117,539
1994	2,010,612.54	949,009	971,551	1,039,062	33.00	31,487
1995	1,573,962.05	722,134	739,287	834,675	33.61	24,834
1996	3,298,287.77	1,478,293	1,513,408	1,784,880	33.85	52,729
1997	2,265,540.89	984,604	1,007,992	1,257,549	34.48	36,472
1998	1,207,633.78	511,191	523,334	684,300	34.74	19,698
1999	5,065,179.53	2,084,828	2,134,350	2,930,830	35.02	83,690
2000	3,476,632.77	1,388,915	1,421,907	2,054,726	35.32	58,175
2001	5,067,166.10	1,949,846	1,996,162	3,071,004	35.98	85,353
2002	2,261,444.73	841,257	861,240	1,400,205	36.30	38,573
2003	2,396,894.19	860,006	880,434	1,516,460	36.64	41,388
2004	1,512,518.91	522,122	534,524	977,995	36.99	26,439
2005	3,717,052.32	1,231,088	1,260,331	2,456,721	37.36	65,758
2006	2,867,748.22	908,503	930,083	1,937,665	37.75	51,329
2007	1,527,973.25	461,448	472,409	1,055,564	38.14	27,676
2008	235,190.63	67,453	69,055	166,136	38.55	4,310
2009	24,740.16	6,710	6,869	17,871	38.97	459
2010	794,584.72	202,778	207,595	586,990	39.41	14,894
2011	258,467.48	61,722	63,188	195,279	39.85	4,900
2012	223,500.34	49,617	50,796	172,704	40.31	4,284
2013	4,257,364.27	871,908	892,619	3,364,745	40.78	82,510
2014	6,053,690.15	1,133,251	1,160,170	4,893,520	41.26	118,602

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, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S0.5						
NET SALVAGE PERCENT.. 0						
2015	375,957.32	63,913	65,431	310,526	41.50	7,483
2016	8,389,020.74	1,270,937	1,301,127	7,087,894	42.00	168,759
2017	5,257,008.63	700,234	716,867	4,540,142	42.28	107,383
2018	3,548,649.44	403,836	413,429	3,135,220	42.81	73,236
2019	3,413,964.44	322,620	330,283	3,083,681	43.12	71,514
2020	974,875.39	72,726	74,453	900,422	43.45	20,723
2021	2,004,209.67	108,227	110,798	1,893,412	43.80	43,229
2022	6,648,214.21	218,061	223,241	6,424,973	44.16	145,493
2023	10,541,039.71	118,060	120,864	10,420,176	44.34	235,006
9999	2,905,114.51-	956,349-	979,029-	1,926,086-		51,121-
	128,426,201.28	42,277,274	43,279,898	85,146,303		2,259,913

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 37.7 1.76

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, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S0.5						
NET SALVAGE PERCENT.. 0						
1992	189,738.86	93,845	92,228	97,511	32.19	3,029
2007	122,168.23	36,895	36,259	85,909	38.14	2,252
2008	452,291.74	129,717	127,483	324,809	38.55	8,426
2009	610,424.47	165,547	162,695	447,729	38.97	11,489
2010	1,113,481.79	284,161	279,266	834,216	39.41	21,168
2011	1.21			1	39.85	
2012	70,427.57	15,635	15,366	55,062	40.31	1,366
2013	7,308,578.58	1,496,797	1,471,015	5,837,564	40.78	143,148
2014	402,306.06	75,312	74,015	328,291	41.26	7,957
2015	76,345.70	12,979	12,755	63,591	41.50	1,532
2017	23,320.15	3,106	3,053	20,267	42.28	479
2018	41,920.13	4,771	4,689	37,231	42.81	870
2019	3,889.76	368	362	3,528	43.12	82
2021	3,744,972.56	202,229	198,745	3,546,228	43.80	80,964
2022	4,000,000.00	131,200	128,940	3,871,060	44.16	87,660
	18,159,866.81	2,652,562	2,606,871	15,552,996		370,422

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 42.0   2.04

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, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S0.5						
NET SALVAGE PERCENT.. 0						
2007	729,975.76	220,453	216,774	513,202	38.14	13,456
2008	37,653.40	10,799	10,619	27,034	38.55	701
2009	21,769.28	5,904	5,805	15,964	38.97	410
2010	13,139.81	3,353	3,297	9,843	39.41	250
2011	261,613.14	62,473	61,430	200,183	39.85	5,023
2012	1,944,284.21	431,631	424,428	1,519,856	40.31	37,704
2013	5,126,495.63	1,049,906	1,032,385	4,094,111	40.78	100,395
2014	4,119,155.97	771,106	758,238	3,360,918	41.26	81,457
2015	141,079.99	23,984	23,584	117,496	41.50	2,831
2016	1,668,150.30	252,725	248,508	1,419,642	42.00	33,801
2017	150,532.79	20,051	19,716	130,817	42.28	3,094
2018	115,120.43	13,101	12,882	102,238	42.81	2,388
2019	33,498.57	3,166	3,113	30,386	43.12	705
2021	3,744,972.50	202,229	198,855	3,546,118	43.80	80,962
	18,107,441.78	3,070,881	3,019,634	15,087,808		363,177

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 41.5 2.01

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, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S0.5						
NET SALVAGE PERCENT.. 0						
2007	173,959.09	52,536	51,461	122,498	38.14	3,212
2010	31,397.64	8,013	7,849	23,549	39.41	598
2011	100,934.51	24,103	23,610	77,325	39.85	1,940
2014	280,555.88	52,520	51,446	229,110	41.26	5,553
2016	231,860.11	35,127	34,409	197,451	42.00	4,701
	818,707.23	172,299	168,775	649,932		16,004

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.6 1.95

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 330.40 CLEARWELL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S0.5						
NET SALVAGE PERCENT.. 0						
2012	12,768,982.03	2,834,714	2,768,121	10,000,861	40.31	248,099
2018	32,063.68	3,649	3,564	28,500	42.81	666
2019	5,254.37	497	485	4,769	43.12	111
	12,806,300.08	2,838,860	2,772,170	10,034,130		248,876

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.3 1.94

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, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	150,438.17	150,438	150,438			
2015	272,106.38	231,290	161,908	110,198	1.50	73,465
2021	75,053.53	18,763	13,134	61,920	7.50	8,256
	497,598.08	400,491	325,480	172,118		81,721

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.1 16.42

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, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
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	1,350,300	1,350,300			
2014	772,333.61	733,717	691,557	80,777	0.50	80,777
2015	3,817,936.25	3,245,246	3,058,773	759,163	1.50	506,109
2016	800,361.02	600,271	565,779	234,582	2.50	93,833
2017	602,080.95	391,353	368,866	233,215	3.50	66,633
2018	2,787,180.26	1,532,949	1,444,865	1,342,315	4.50	298,292
2019	1,065,127.17	479,307	451,766	613,361	5.50	111,520
2020	3,536,983.30	1,237,944	1,166,811	2,370,172	6.50	364,642
2021	3,361,462.69	840,366	792,078	2,569,385	7.50	342,585
2022	5,162,500.00	774,375	729,879	4,432,621	8.50	521,485
2023	6,575,000.00	328,750	309,860	6,265,140	9.50	659,488
	47,585,970.46	29,269,283	28,685,239	18,900,731		3,045,364

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.2 6.40

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, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 110-R2						
NET SALVAGE PERCENT.. 0						
1927	21,713.88	16,133	10,729	10,985	33.38	329
1928	95,293.64	70,079	46,606	48,688	34.36	1,417
1929	73,526.01	54,196	36,043	37,483	33.71	1,112
1930	77,957.72	56,855	37,811	40,147	34.71	1,157
1931	124,696.28	89,968	59,833	64,863	35.71	1,816
1932	40,863.23	29,536	19,643	21,220	35.09	605
1933	31,989.93	22,873	15,212	16,778	36.08	465
1934	60,885.66	43,046	28,628	32,258	37.09	870
1935	123,701.76	87,581	58,246	65,456	36.50	1,793
1936	89,010.39	62,307	41,437	47,573	37.50	1,269
1937	161,356.85	111,659	74,259	87,098	38.50	2,262
1938	69,087.32	47,850	31,823	37,264	37.95	982
1939	139,064.84	95,176	63,297	75,768	38.96	1,945
1940	109,268.92	73,909	49,153	60,116	39.95	1,505
1941	110,693.42	74,884	49,801	60,892	39.45	1,544
1942	90,527.17	60,499	40,235	50,292	40.45	1,243
1943	76,542.51	50,526	33,602	42,941	41.45	1,036
1944	39,668.05	26,173	17,406	22,262	40.99	543
1945	196,637.57	128,129	85,212	111,426	41.98	2,654
1946	285,095.38	183,373	121,952	163,143	42.99	3,795
1947	248,884.58	159,933	106,363	142,522	42.55	3,350
1948	243,466.88	154,407	102,688	140,779	43.55	3,233
1949	119,794.82	74,968	49,857	69,938	44.55	1,570
1950	247,237.28	154,474	102,733	144,504	44.14	3,274
1951	430,082.43	265,017	176,249	253,833	45.15	5,622
1952	406,560.96	247,108	164,339	242,222	46.14	5,250
1953	1,184,576.20	718,209	477,643	706,933	45.78	15,442
1954	1,500,849.06	897,057	596,586	904,263	46.78	19,330
1955	3,357,045.87	1,977,636	1,315,222	2,041,824	47.78	42,734
1956	1,668,195.15	979,564	651,457	1,016,738	47.45	21,428
1957	2,521,599.80	1,458,998	970,303	1,551,297	48.44	32,025
1958	2,228,036.47	1,269,535	844,301	1,383,735	49.45	27,983
1959	2,274,423.30	1,290,963	858,552	1,415,871	49.14	28,813
1960	2,831,885.16	1,582,457	1,052,409	1,779,476	50.14	35,490
1961	3,713,794.80	2,042,587	1,358,417	2,355,378	51.14	46,057
1962	1,418,687.85	776,590	516,469	902,219	50.85	17,743
1963	2,005,033.19	1,079,510	717,925	1,287,108	51.87	24,814
1964	4,798,735.88	2,541,411	1,690,159	3,108,577	52.85	58,819
1965	4,668,730.13	2,458,086	1,634,744	3,033,986	52.61	57,669
1966	4,691,784.16	2,427,998	1,614,734	3,077,050	53.61	57,397
1967	5,761,239.02	2,929,590	1,948,317	3,812,922	54.61	69,821

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, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 110-R2						
NET SALVAGE PERCENT.. 0						
1968	5,595,762.99	2,825,860	1,879,331	3,716,432	54.40	68,317
1969	4,457,469.86	2,210,905	1,470,357	2,987,113	55.38	53,938
1970	3,830,583.01	1,885,413	1,253,889	2,576,694	55.20	46,679
1971	5,269,434.06	2,545,137	1,692,637	3,576,797	56.20	63,644
1972	8,523,066.82	4,038,229	2,685,614	5,837,453	57.20	102,053
1973	8,240,807.04	3,869,883	2,573,656	5,667,151	57.03	99,371
1974	4,907,106.82	2,259,232	1,502,497	3,404,610	58.02	58,680
1975	5,983,983.18	2,698,776	1,794,814	4,189,169	59.03	70,967
1976	9,468,469.93	4,227,672	2,811,603	6,656,867	58.88	113,058
1977	6,080,551.31	2,657,809	1,767,569	4,312,982	59.88	72,027
1978	9,786,271.81	4,229,627	2,812,903	6,973,369	59.77	116,670
1979	8,679,587.11	3,669,729	2,440,544	6,239,043	60.76	102,683
1980	12,351,302.74	5,103,558	3,394,109	8,957,194	61.77	145,009
1981	8,127,733.92	3,316,115	2,205,374	5,922,360	61.67	96,033
1982	6,006,536.98	2,393,004	1,591,461	4,415,076	62.67	70,450
1983	9,827,799.15	3,860,360	2,567,323	7,260,476	62.60	115,982
1984	14,604,777.74	5,596,551	3,721,972	10,882,806	63.59	171,140
1985	18,600,463.42	6,945,413	4,619,030	13,981,433	64.60	216,431
1986	25,655,416.21	9,428,365	6,270,311	19,385,105	64.54	300,358
1987	26,308,747.82	9,410,639	6,258,522	20,050,226	65.54	305,923
1988	35,692,260.14	12,542,260	8,341,199	27,351,061	65.52	417,446
1989	33,024,505.32	11,281,171	7,502,515	25,521,990	66.51	383,732
1990	33,538,393.77	11,235,362	7,472,050	26,066,344	66.50	391,975
1991	21,563,960.89	7,008,287	4,660,844	16,903,117	67.50	250,417
1992	25,230,591.81	8,028,374	5,339,250	19,891,342	67.50	294,687
1993	35,951,619.84	11,073,099	7,364,137	28,587,483	68.51	417,275
1994	40,067,657.94	12,056,358	8,018,051	32,049,607	68.54	467,604
1995	48,094,047.47	13,980,940	9,297,989	38,796,058	69.54	557,896
1996	40,656,696.45	11,404,203	7,584,337	33,072,359	70.54	468,845
1997	35,769,428.52	9,765,054	6,494,225	29,275,204	70.58	414,780
1998	89,739,090.91	23,798,807	15,827,338	73,911,753	70.65	1,046,168
1999	55,352,074.92	14,103,709	9,379,637	45,972,438	71.65	641,625
2000	57,695,356.82	14,239,214	9,469,754	48,225,603	71.73	672,321
2001	63,939,156.48	15,102,429	10,043,833	53,895,323	72.74	740,931
2002	65,424,290.46	14,910,196	9,915,989	55,508,301	72.84	762,058
2003	24,109,575.22	5,239,011	3,484,191	20,625,384	73.84	279,325
2004	61,833,076.36	12,898,380	8,578,036	53,255,040	73.96	720,052
2005	59,176,284.79	11,823,422	7,863,137	51,313,148	74.09	692,579
2006	17,940,504.68	3,390,755	2,255,013	15,685,492	75.09	208,889
2007	79,437,803.08	14,282,917	9,498,818	69,938,985	75.25	929,422
2008	99,945,153.06	17,040,649	11,332,841	88,612,312	75.41	1,175,074

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, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 110-R2						
NET SALVAGE PERCENT.. 0						
2009	91,468,495.76	14,589,225	9,702,528	81,765,968	76.41	1,070,095
2010	95,147,017.30	14,253,023	9,478,938	85,668,079	76.59	1,118,528
2011	117,047,270.04	16,386,618	10,897,880	106,149,390	76.79	1,382,334
2012	108,306,932.71	14,079,901	9,363,803	98,943,130	76.99	1,285,143
2013	143,456,828.90	17,171,782	11,420,051	132,036,778	77.22	1,709,878
2014	132,980,868.29	14,521,511	9,657,495	123,323,373	77.46	1,592,091
2015	167,067,684.82	16,472,874	10,955,244	156,112,441	77.71	2,008,911
2016	174,224,740.66	15,296,932	10,173,186	164,051,555	77.97	2,104,034
2017	117,311,994.83	9,079,948	6,038,597	111,273,398	77.53	1,435,230
2018	153,164,371.03	10,108,848	6,722,864	146,441,507	77.83	1,881,556
2019	163,809,065.73	8,993,118	5,980,851	157,828,215	77.47	2,037,282
2020	180,402,285.29	7,829,459	5,206,962	175,195,323	77.15	2,270,840
2021	117,019,821.72	3,721,230	2,474,795	114,545,027	76.24	1,502,427
2022	182,685,849.66	3,617,180	2,405,596	180,280,254	74.26	2,427,690
2023	209,997,362.46	1,511,981	1,005,540	208,991,822	68.94	3,031,503
9999	278,774,062.43-	43,323,747-	28,812,351-	249,961,711-		3,397,262-
	3,150,142,151.14	489,557,607	325,579,074	2,824,563,077		38,389,000

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 73.6   1.22

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 333.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2.5						
NET SALVAGE PERCENT.. 0						
1937	28,722.06	25,838	23,625	5,097	9.65	528
1938	1,800.45	1,601	1,464	336	10.65	32
1939	32,431.30	28,773	26,309	6,122	10.74	570
1940	66,041.78	58,454	53,448	12,594	10.84	1,162
1941	44,949.70	39,682	36,284	8,666	10.95	791
1942	44,020.71	38,747	35,429	8,592	11.09	775
1943	20,069.17	17,448	15,954	4,115	12.09	340
1944	12,782.95	11,078	10,129	2,654	12.24	217
1945	23,123.63	19,967	18,257	4,867	12.41	392
1946	88,170.17	75,844	69,349	18,821	12.59	1,495
1947	178,699.95	153,110	139,999	38,701	12.79	3,026
1948	242,394.33	206,811	189,101	53,293	12.99	4,103
1949	268,071.60	227,673	208,177	59,895	13.22	4,531
1950	303,676.20	254,450	232,661	71,015	14.22	4,994
1951	388,683.28	324,084	296,332	92,351	14.45	6,391
1952	515,561.19	427,606	390,989	124,572	14.71	8,469
1953	517,659.43	426,965	390,403	127,256	14.97	8,501
1954	481,603.75	394,963	361,141	120,463	15.25	7,899
1955	629,880.92	509,133	465,535	164,346	16.25	10,114
1956	673,716.11	541,129	494,791	178,925	16.54	10,818
1957	649,263.75	518,112	473,745	175,519	16.83	10,429
1958	872,835.25	691,809	632,568	240,267	17.14	14,018
1959	1,014,246.67	798,111	729,767	284,480	17.47	16,284
1960	957,183.37	747,560	683,545	273,638	17.80	15,373
1961	965,398.03	742,198	678,642	286,756	18.80	15,253
1962	926,369.12	706,449	645,954	280,415	19.15	14,643
1963	819,660.47	619,827	566,750	252,910	19.50	12,970
1964	684,634.96	513,271	469,318	215,317	19.87	10,836
1965	1,019,968.74	757,837	692,942	327,027	20.24	16,157
1966	1,042,020.63	760,883	695,727	346,294	21.24	16,304
1967	1,080,049.39	781,092	714,205	365,844	21.62	16,922
1968	1,210,050.83	866,396	792,205	417,846	22.02	18,976
1969	1,311,423.54	929,144	849,579	461,845	22.42	20,600
1970	1,421,796.13	988,859	904,181	517,615	23.42	22,101
1971	1,648,804.45	1,134,048	1,036,937	611,867	23.83	25,676
1972	1,783,065.90	1,212,128	1,108,331	674,735	24.26	27,813
1973	2,325,242.47	1,561,633	1,427,907	897,335	24.69	36,344
1974	1,356,523.60	899,782	822,732	533,792	25.13	21,241
1975	808,899.36	525,704	480,687	328,212	26.13	12,561
1976	1,135,844.26	728,303	665,937	469,907	26.58	17,679
1977	1,466,739.15	927,566	848,136	618,603	27.03	22,886

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 333.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2.5						
NET SALVAGE PERCENT.. 0						
1978	2,023,009.47	1,261,144	1,153,149	869,860	27.49	31,643
1979	3,084,759.50	1,880,469	1,719,440	1,365,320	28.50	47,906
1980	2,747,551.95	1,649,355	1,508,117	1,239,435	28.96	42,798
1981	2,675,848.94	1,580,892	1,445,517	1,230,332	29.44	41,791
1982	2,655,994.97	1,543,133	1,410,991	1,245,004	29.93	41,597
1983	2,951,042.77	1,673,241	1,529,958	1,421,085	30.93	45,945
1984	3,494,017.53	1,946,168	1,779,513	1,714,505	31.42	54,567
1985	3,824,927.76	2,091,088	1,912,023	1,912,905	31.92	59,928
1986	4,624,256.20	2,479,526	2,267,198	2,357,058	32.43	72,681
1987	6,529,848.24	3,408,581	3,116,696	3,413,152	33.43	102,098
1988	7,237,899.11	3,700,014	3,383,173	3,854,726	33.94	113,575
1989	7,591,714.67	3,797,376	3,472,198	4,119,517	34.47	119,510
1990	8,568,034.29	4,190,626	3,831,773	4,736,261	34.99	135,360
1991	6,248,727.49	2,965,021	2,711,119	3,537,608	35.99	98,294
1992	6,669,594.37	3,088,022	2,823,588	3,846,006	36.53	105,283
1993	9,722,190.74	4,388,597	4,012,791	5,709,400	37.07	154,017
1994	7,918,395.32	3,480,927	3,182,847	4,735,548	37.61	125,912
1995	10,837,935.02	4,633,217	4,236,464	6,601,471	38.17	172,949
1996	11,429,094.20	4,714,501	4,310,787	7,118,307	39.17	181,729
1997	10,862,649.20	4,347,232	3,974,969	6,887,680	39.72	173,406
1998	47,684,702.33	18,482,591	16,899,884	30,784,818	40.29	764,081
1999	14,031,709.77	5,259,085	4,808,738	9,222,972	40.86	225,721
2000	14,185,340.05	5,133,675	4,694,067	9,491,273	41.44	229,037
2001	17,027,325.46	5,899,968	5,394,740	11,632,585	42.44	274,095
2002	30,017,453.25	10,001,815	9,145,337	20,872,116	43.02	485,172
2003	3,696,495.90	1,182,139	1,080,910	2,615,586	43.60	59,991
2004	2,175,951.11	666,276	609,221	1,566,730	44.19	35,454
2005	18,892,230.45	5,522,199	5,049,320	13,842,910	44.79	309,063
2006	93,728.85	26,075	23,842	69,887	45.40	1,539
2007	13,965,396.76	3,664,520	3,350,719	10,614,678	46.39	228,814
2008	26,749,910.80	6,633,978	6,065,895	20,684,016	47.00	440,085
2009	23,760,452.43	5,545,690	5,070,800	18,689,652	47.61	392,557
2010	18,865,929.34	4,125,979	3,772,662	15,093,267	48.23	312,944
2011	19,198,830.74	3,912,722	3,577,667	15,621,164	48.85	319,778
2012	21,831,950.36	4,117,506	3,764,915	18,067,035	49.48	365,138
2013	22,904,357.78	3,967,035	3,627,329	19,277,029	50.11	384,694
2014	20,738,891.75	3,289,188	3,007,527	17,731,365	50.38	351,952
2015	21,786,264.19	3,111,079	2,844,670	18,941,594	51.02	371,258
2016	28,119,331.46	3,565,531	3,260,206	24,859,125	51.67	481,113
2017	25,664,242.45	2,853,864	2,609,481	23,054,761	51.98	443,531
2018	24,457,651.06	2,313,694	2,115,567	22,342,084	52.64	424,432

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 333.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2.5						
NET SALVAGE PERCENT.. 0						
2019	26,244,443.55	2,054,940	1,878,971	24,365,473	52.97	459,986
2020	28,519,612.47	1,768,216	1,616,800	26,902,812	52.99	507,696
2021	24,853,426.53	1,118,404	1,022,632	23,830,795	53.06	449,129
2022	24,999,365.84	689,982	630,897	24,368,469	52.85	461,087
2023	32,950,765.87	322,918	295,266	32,655,500	50.78	643,078
9999	25,482,909.59-	6,703,603-	6,129,558-	19,353,352-		427,117-
	678,692,421.45	178,538,664	163,249,988	515,442,433		11,375,511

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 45.3 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, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 21-L1						
NET SALVAGE PERCENT.. 0						
1973	21,812.91	20,709	20,325	1,488	2.69	553
1991	605,282.64	511,464	501,985	103,298	5.96	17,332
1992	128,132.37	106,965	104,983	23,149	6.23	3,716
1993	207,581.87	171,587	168,407	39,175	6.40	6,121
1994	175,383.22	143,323	140,667	34,716	6.60	5,260
1995	195,567.39	158,292	155,358	40,209	6.71	5,992
1996	45,515.15	36,298	35,625	9,890	6.98	1,417
1997	1,171,609.13	922,056	904,967	266,642	7.17	37,189
1998	9,845,695.39	7,632,383	7,490,925	2,354,770	7.39	318,643
1999	1,607,003.57	1,228,394	1,205,627	401,377	7.55	53,163
2000	2,374,816.60	1,785,862	1,752,763	622,054	7.75	80,265
2001	3,885,928.91	2,867,816	2,814,664	1,071,265	7.99	134,076
2002	2,261,723.64	1,638,845	1,608,471	653,253	8.17	79,958
2003	326,820.70	232,500	228,191	98,630	8.32	11,855
2004	1,834.13	1,277	1,253	581	8.51	68
2005	2,296,639.56	1,559,418	1,530,516	766,124	8.75	87,557
2006	114,399.09	75,675	74,272	40,127	8.96	4,478
2007	3,336,249.37	2,146,876	2,107,086	1,229,163	9.14	134,482
2008	5,596,630.28	3,495,655	3,430,867	2,165,763	9.32	232,378
2009	9,458,175.73	5,718,413	5,612,428	3,845,748	9.48	405,670
2010	11,848,730.09	6,910,179	6,782,106	5,066,624	9.65	525,039
2011	16,528,392.54	9,255,900	9,084,351	7,444,042	9.82	758,049
2012	12,960,871.65	6,931,474	6,803,006	6,157,866	10.00	615,787
2013	9,326,311.35	4,739,631	4,651,787	4,674,524	10.16	460,091
2014	6,406,627.81	3,061,087	3,004,353	3,402,275	10.38	327,772
2015	12,756,073.60	5,681,555	5,576,253	7,179,821	10.58	678,622
2016	15,468,548.32	6,334,371	6,216,970	9,251,578	10.82	855,044
2017	15,820,571.48	5,840,955	5,732,698	10,087,873	11.11	907,999
2018	13,198,810.53	4,289,613	4,210,109	8,988,702	11.42	787,102
2019	17,394,986.61	4,806,235	4,717,156	12,677,831	11.79	1,075,304
2020	7,323,390.94	1,635,313	1,605,004	5,718,387	12.17	469,876
2021	5,409,417.82	897,963	881,320	4,528,098	12.56	360,517
2022	19,568,303.09	2,035,104	1,997,386	17,570,917	12.93	1,358,926
2023	36,502,907.73	1,354,258	1,329,158	35,173,750	12.98	2,709,842
9999	1,822,326.75-	703,250-	690,216-	1,132,111-		100,831-
	242,348,418.46	93,524,196	91,790,821	150,557,597		13,409,312

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.2 5.53

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 335.00 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
1938	139.30	121	90	49	12.54	4
1939	1,343.68	1,170	871	473	12.58	38
1940	1,913.10	1,645	1,225	688	13.59	51
1941	1,829.76	1,570	1,169	661	13.65	48
1942	850.51	728	542	309	13.73	23
1943	811.19	686	511	300	14.74	20
1944	1,016.57	857	638	379	14.84	26
1945	1,146.03	963	717	429	14.95	29
1946	1,868.24	1,564	1,164	704	15.09	47
1947	6,019.84	4,974	3,703	2,317	16.09	144
1948	8,105.26	6,671	4,966	3,139	16.24	193
1949	18,187.18	14,904	11,095	7,092	16.41	432
1950	4,178.62	3,409	2,538	1,641	16.59	99
1951	20,748.24	16,698	12,431	8,317	17.59	473
1952	18,167.15	14,548	10,830	7,337	17.79	412
1953	16,658.33	13,270	9,879	6,779	18.00	377
1954	21,350.48	16,769	12,484	8,866	18.99	467
1955	20,018.16	15,632	11,637	8,381	19.22	436
1956	51,538.55	40,004	29,781	21,758	19.46	1,118
1957	56,265.15	43,032	32,035	24,230	20.45	1,185
1958	50,467.61	38,345	28,546	21,922	20.71	1,059
1959	63,239.56	47,721	35,526	27,714	20.97	1,322
1960	75,003.88	56,200	41,838	33,166	21.25	1,561
1961	60,849.15	44,876	33,408	27,441	22.25	1,233
1962	54,687.92	40,021	29,794	24,894	22.54	1,104
1963	77,078.49	55,959	41,659	35,419	22.83	1,551
1964	86,761.78	61,948	46,117	40,645	23.83	1,706
1965	86,991.91	61,573	45,838	41,154	24.15	1,704
1966	90,300.96	63,346	47,158	43,143	24.47	1,763
1967	118,819.73	81,902	60,972	57,848	25.47	2,271
1968	123,345.52	84,196	62,680	60,666	25.80	2,351
1969	129,556.80	87,554	65,179	64,378	26.15	2,462
1970	139,174.96	92,329	68,734	70,441	27.15	2,595
1971	162,021.81	106,319	79,149	82,873	27.50	3,014
1972	164,002.59	106,421	79,225	84,778	27.87	3,042
1973	219,165.67	139,455	103,817	115,349	28.87	3,995
1974	283,496.02	178,206	132,665	150,831	29.24	5,158
1975	288,268.41	178,957	133,224	155,044	29.62	5,234
1976	495,401.06	301,204	224,231	271,170	30.62	8,856
1977	276,178.93	165,652	123,319	152,860	31.02	4,928
1978	458,339.40	271,108	201,826	256,513	31.42	8,164

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 335.00 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
1979	496,971.20	287,498	214,027	282,944	32.42	8,727
1980	441,812.22	251,745	187,411	254,401	32.84	7,747
1981	315,438.76	176,961	131,738	183,701	33.26	5,523
1982	444,487.41	243,490	181,266	263,221	34.26	7,683
1983	579,433.80	312,083	232,330	347,104	34.69	10,006
1984	533,097.84	282,169	210,060	323,038	35.13	9,196
1985	591,626.00	305,220	227,220	364,406	36.13	10,086
1986	743,359.19	376,288	280,127	463,232	36.58	12,664
1987	807,155.87	400,672	298,280	508,876	37.03	13,742
1988	904,516.61	436,701	325,101	579,416	38.03	15,236
1989	1,083,471.28	512,049	381,194	702,277	38.50	18,241
1990	1,157,803.53	535,253	398,468	759,336	38.96	19,490
1991	958,085.74	429,701	319,890	638,196	39.96	15,971
1992	1,322,113.57	578,821	430,902	891,212	40.45	22,032
1993	1,198,759.42	511,870	381,061	817,698	40.93	19,978
1994	1,563,970.83	645,920	480,854	1,083,117	41.93	25,832
1995	1,679,712.09	674,908	502,434	1,177,278	42.43	27,746
1996	1,584,748.50	618,844	460,697	1,124,052	42.92	26,189
1997	1,736,977.01	653,624	486,589	1,250,388	43.92	28,470
1998	1,603,391.13	584,596	435,201	1,168,190	44.43	26,293
1999	2,091,565.62	737,904	549,331	1,542,235	44.94	34,318
2000	1,257,415.31	425,509	316,769	940,646	45.94	20,476
2001	1,770,247.49	577,455	429,885	1,340,362	46.47	28,844
2002	1,586,436.86	497,983	370,723	1,215,714	46.99	25,872
2003	2,195,070.51	661,594	492,522	1,702,549	47.52	35,828
2004	2,104,787.57	603,232	449,075	1,655,713	48.53	34,117
2005	210,857.11	57,733	42,979	167,878	49.07	3,421
2006	5,633,634.51	1,469,252	1,093,782	4,539,853	49.61	91,511
2007	3,414,062.86	844,981	629,045	2,785,018	50.17	55,512
2008	4,433,295.71	1,037,391	772,284	3,661,012	50.73	72,167
2009	4,573,406.12	1,001,576	745,621	3,827,785	51.72	74,010
2010	4,240,011.81	870,050	647,707	3,592,305	52.29	68,700
2011	3,530,342.93	675,002	502,504	3,027,839	52.86	57,280
2012	4,639,013.46	821,569	611,616	4,027,397	53.44	75,363
2013	5,209,195.91	848,057	631,335	4,577,861	54.01	84,760
2014	4,650,288.95	689,173	513,054	4,137,235	54.60	75,774
2015	7,799,054.08	1,040,394	774,519	7,024,535	55.20	127,256
2016	7,681,195.52	915,599	681,616	6,999,580	55.40	126,346
2017	6,044,988.96	628,679	468,019	5,576,970	56.00	99,589
2018	6,181,636.81	547,693	407,729	5,773,908	56.61	101,994
2019	7,492,257.65	549,932	409,396	7,082,862	56.85	124,589

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 335.00 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
2020	5,748,589.02	332,268	247,356	5,501,233	57.10	96,344
2021	6,617,979.93	277,955	206,923	6,411,057	57.02	112,435
2022	9,375,185.57	241,880	180,067	9,195,119	56.64	162,343
2023	8,255,404.69	75,124	55,926	8,199,479	54.45	150,587
9999	5,772,432.37-	1,140,544-	849,076-	4,923,356-		96,359-
	134,465,732.09	26,568,361	19,778,768	114,686,964		2,244,624

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 51.1 1.67

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, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2006	50,363.88	44,068	37,671	12,693	2.50	5,077
2007	90,180.29	74,399	63,599	26,581	3.50	7,595
2008	76,984.00	59,663	51,002	25,982	4.50	5,774
2010	10,963.48	7,400	6,326	4,637	6.50	713
2011	34,863.33	21,790	18,627	16,236	7.50	2,165
2012	104,725.37	60,217	51,476	53,249	8.50	6,265
2013	548,683.38	288,059	246,244	302,439	9.50	31,836
2014	1,427,408.53	678,019	579,597	847,812	10.50	80,744
2015	150,683.21	64,040	54,744	95,939	11.50	8,343
2016	293,255.70	109,971	94,008	199,248	12.50	15,940
2017	104,623.22	34,003	29,067	75,556	13.50	5,597
2018	295,854.13	81,360	69,550	226,304	14.50	15,607
2019	1,192,882.74	268,399	229,437	963,446	15.50	62,158
2020	283,439.28	49,602	42,402	241,037	16.50	14,608
2021	846,177.61	105,772	90,418	755,760	17.50	43,186
	5,511,088.15	1,946,762	1,664,168	3,846,920		305,608

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.6   5.55

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, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2019	1,295,283.28	1,165,755	1,097,567	197,716	0.50	197,716
2020	2,412,714.13	1,688,900	1,590,111	822,603	1.50	548,402
2021	1,749,226.97	874,613	823,455	925,772	2.50	370,309
2022	2,972,209.97	891,663	839,507	2,132,703	3.50	609,344
2023	3,348,071.01	334,807	315,223	3,032,848	4.50	673,966
	11,777,505.36	4,955,738	4,665,863	7,111,642		2,399,737

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.0   20.38

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, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2019	20,308,050.03	18,277,245	17,230,078	3,077,972	0.50	3,077,972
2020	16,718,652.08	11,703,056	11,032,547	5,686,105	1.50	3,790,737
2021	15,849,430.32	7,924,715	7,470,681	8,378,749	2.50	3,351,500
	52,876,132.43	37,905,016	35,733,306	17,142,826		10,220,209

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.7   19.33

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, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2013	36,175,350.27	36,175,350	36,175,350			
2014	1,144,664.47	1,087,431	1,144,664			
2015	58,280.82	49,539	53,117	5,164	1.50	3,443
2018	157,049.62	86,377	92,616	64,434	4.50	14,319
2022	10,448,038.06	1,567,206	1,680,403	8,767,635	8.50	1,031,486
2023	10,337,011.84	516,851	554,182	9,782,830	9.50	1,029,772
	58,320,395.08	39,482,754	39,700,332	18,620,063		2,079,020

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.0   3.56

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, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2019	9,454.95	4,255	3,691	5,764	5.50	1,048
9999	354.00-	159-	138-	216-		39-
	9,100.95	4,096	3,553	5,548		1,009

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.5 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, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 7-L3						
NET SALVAGE PERCENT.. 0						
1986	349.00	349	349			
2020	2,238.67	1,190	1,316	923	3.08	300
	2,587.67	1,539	1,665	923		300

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.1   11.59

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, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 7-L3						
NET SALVAGE PERCENT.. 0						
2011	8,924.53	8,444	8,925			
2012	2,577,711.42	2,383,352	2,577,711			
2013	3,978,837.44	3,584,535	3,901,048	77,789	1.16	67,059
2014	44,778.01	39,091	42,543	2,235	1.38	1,620
2015	2,828,818.66	2,387,523	2,598,340	230,479	1.57	146,802
2016	1,353,847.79	1,103,657	1,201,110	152,738	1.70	89,846
2017	25,618.38	20,016	21,783	3,835	1.82	2,107
2018	2,014,799.65	1,468,386	1,598,044	416,756	2.05	203,296
2019	9,599,959.97	6,203,494	6,751,261	2,848,699	2.46	1,158,008
2020	8,875,061.95	4,717,983	5,134,579	3,740,483	3.08	1,214,443
2021	10,750,479.08	4,235,689	4,609,699	6,140,780	3.85	1,595,008
2022	5,244,465.90	1,266,014	1,377,803	3,866,663	4.71	820,948
2023	5,714,987.67	462,914	503,789	5,211,199	5.67	919,083
	53,018,290.45	27,881,098	30,326,635	22,691,655		6,218,220

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.6   11.73

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, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 7-L3						
NET SALVAGE PERCENT.. 0						
2012	150,569.37	139,216	150,569			
2013	2,746,107.71	2,473,968	2,746,108			
2014	908,180.80	792,842	882,691	25,490	1.38	18,471
2015	728,206.56	614,606	684,256	43,951	1.57	27,994
2016	2,715,981.39	2,214,068	2,464,978	251,003	1.70	147,649
2017	2,322,090.11	1,814,249	2,019,849	302,241	1.82	166,066
2018	5,838,814.67	4,255,328	4,737,565	1,101,250	2.05	537,195
2019	8,233.46	5,320	5,923	2,310	2.46	939
2020	663,779.33	352,865	392,853	270,926	3.08	87,963
2021	64,619.95	25,460	28,345	36,275	3.85	9,422
2022	4,385,430.43	1,058,643	1,178,614	3,206,816	4.71	680,853
2023	4,778,930.19	387,093	430,961	4,347,969	5.67	766,838
	25,310,943.97	14,133,658	15,722,712	9,588,232		2,443,390

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.9 9.65

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, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 7-L3						
NET SALVAGE PERCENT.. 0						
2010	5,850.22	5,647	5,850			
2011	9,394.63	8,889	9,395			
2012	2,183,816.82	2,019,157	2,183,817			
2019	146,881.00	94,915	104,885	41,996	2.46	17,072
	2,345,942.67	2,128,608	2,303,947	41,996		17,072

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.5 0.73

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, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 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	18,170	18,170			
2008	92,592.34	92,278	92,592			
2009	25,526.94	25,096	25,527			
2010	53,306.39	51,451	53,306			
2011	81,120.09	76,756	81,120			
2012	318,512.86	294,497	318,513			
2013	1,414,526.91	1,274,347	1,414,527			
2014	718,980.22	627,670	718,980			
2015	178,690.77	150,815	172,969	5,722	1.57	3,645
2016	954,565.45	778,162	892,472	62,093	1.70	36,525
2017	120,461.68	94,117	107,943	12,519	1.82	6,879
2018	2,505,965.54	1,826,348	2,094,633	411,333	2.05	200,650
2019	697,759.80	450,892	517,126	180,634	2.46	73,428
2020	473,035.57	251,466	288,406	184,630	3.08	59,945
2021	78,895.86	31,085	35,651	43,245	3.85	11,232
	7,747,401.58	6,058,441	6,847,226	900,176		392,304

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.3   5.06

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 342.00 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2006	1,756.74	1,537	1,245	512	2.50	205
2007	21,065.59	17,379	14,078	6,988	3.50	1,997
2008	23,325.31	18,077	14,644	8,681	4.50	1,929
2013	41,334.12	21,700	17,578	23,756	9.50	2,501
2014	61,104.50	29,025	23,512	37,592	10.50	3,580
2016	92,745.16	34,779	28,173	64,572	12.50	5,166
2017	48,514.27	15,767	12,772	35,742	13.50	2,648
2018	57,628.55	15,848	12,838	44,791	14.50	3,089
2019	88,222.86	19,850	16,080	72,143	15.50	4,654
2020	2,304.60	403	326	1,979	16.50	120
2021	12,195.19	1,524	1,235	10,960	17.50	626
	450,196.89	175,889	142,481	307,716		26,515

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.6   5.89

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, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	197,998.65	193,049	162,215	35,784	0.50	35,784
2005	232,860.58	215,396	180,992	51,869	1.50	34,579
2006	288,479.45	252,420	212,103	76,376	2.50	30,550
2007	547,690.72	451,845	379,675	168,016	3.50	48,005
2008	243,347.44	188,594	158,471	84,876	4.50	18,861
2009	93,688.77	67,924	57,075	36,614	5.50	6,657
2010	678,599.35	458,055	384,894	293,705	6.50	45,185
2011	1,146,192.08	716,370	601,950	544,242	7.50	72,566
2012	2,337,821.39	1,344,247	1,129,541	1,208,280	8.50	142,151
2013	2,951,594.28	1,549,587	1,302,084	1,649,510	9.50	173,633
2014	1,038,682.01	493,374	414,571	624,111	10.50	59,439
2015	1,785,330.12	758,765	637,573	1,147,757	11.50	99,805
2016	4,222,528.72	1,583,448	1,330,536	2,891,993	12.50	231,359
2017	5,196,885.71	1,688,988	1,419,219	3,777,667	13.50	279,827
2018	2,765,026.24	760,382	638,932	2,126,094	14.50	146,627
2019	1,310,548.63	294,873	247,775	1,062,774	15.50	68,566
2020	4,364,529.90	763,793	641,799	3,722,731	16.50	225,620
2021	4,811,348.94	601,419	505,359	4,305,990	17.50	246,057
2022	3,970,670.23	297,800	250,235	3,720,435	18.50	201,105
2023	6,150,762.87	153,769	129,209	6,021,554	19.50	308,798
9999	61.00-	18-	15-	46-		3-
	44,334,525.08	12,834,080	10,784,193	33,550,332		2,475,171

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.6 5.58

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 344.00 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-L0.5						
NET SALVAGE PERCENT.. 0						
1977	3,130.66	2,853	2,506	625	4.52	138
1978	1,140.78	1,033	907	234	4.75	49
1979	70.01	63	55	15	4.76	3
1980	870.31	784	689	181	4.81	38
1982	329.99	293	257	73	5.23	14
1983	1,658.40	1,464	1,286	372	5.37	69
1984	3,210.92	2,828	2,484	727	5.35	136
1985	22,644.26	19,791	17,381	5,263	5.55	948
1986	31,295.50	27,227	23,911	7,384	5.60	1,319
1987	3,359.60	2,894	2,542	818	5.87	139
1988	48,849.47	41,796	36,706	12,143	5.99	2,027
1989	52,141.39	44,252	38,863	13,278	6.15	2,159
1990	39,801.40	33,465	29,390	10,411	6.34	1,642
1991	20,538.98	17,154	15,065	5,474	6.41	854
1992	36,435.27	30,183	26,507	9,928	6.52	1,523
1994	118,103.61	95,806	84,139	33,965	6.87	4,944
1995	20,828.71	16,680	14,649	6,180	7.09	872
1996	15,308.07	12,124	10,648	4,660	7.22	645
1997	68,421.45	53,492	46,978	21,443	7.40	2,898
1998	23,799.84	18,328	16,096	7,704	7.61	1,012
1999	8,744.28	6,641	5,832	2,912	7.76	375
2000	2,169.95	1,622	1,424	746	7.95	94
2001	33,994.21	24,935	21,899	12,095	8.17	1,480
2002	38,703.87	27,960	24,555	14,149	8.26	1,713
2003	210,447.77	148,829	130,706	79,742	8.49	9,392
2004	103,310.33	71,511	62,803	40,507	8.67	4,672
2005	17,344.50	11,744	10,314	7,030	8.82	797
2006	130,140.70	85,867	75,411	54,730	9.02	6,068
2007	116,395.74	74,901	65,780	50,616	9.14	5,538
2008	53,452.75	33,387	29,321	24,132	9.32	2,589
2009	196,304.71	118,686	104,233	92,072	9.48	9,712
2010	112,119.45	65,388	57,425	54,694	9.65	5,668
2011	214,311.99	120,015	105,400	108,912	9.82	11,091
2012	86,552.44	46,383	40,735	45,817	9.96	4,600
2013	78,322.57	39,968	35,101	43,222	10.08	4,288
2014	57,772.94	27,823	24,435	33,338	10.22	3,262
2015	17,712.59	7,995	7,021	10,692	10.33	1,035
2016	44,332.75	18,487	16,236	28,097	10.49	2,678
2017	94,878.08	35,959	31,580	63,298	10.65	5,943
2018	282,844.13	95,516	83,885	198,959	10.79	18,439

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 344.00 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-L0.5						
NET SALVAGE PERCENT.. 0						
2019	162,496.81	47,319	41,557	120,940	10.96	11,035
2020	212,824.35	51,099	44,876	167,948	11.08	15,158
2021	113,761.51	20,818	18,283	95,479	11.16	8,555
	2,900,877.04	1,605,363	1,409,871	1,491,006		155,611

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.6   5.36

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, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 19-S0.5						
NET SALVAGE PERCENT.. 0						
1967	1,636.98	1,637	1,637			
1968	891.69	892	892			
1969	714.06	714	714			
1970	5,933.31	5,933	5,933			
1972	5,656.36	5,656	5,656			
1975	256.68	257	257			
1977	548.44	548	548			
1978	1,653.51	1,654	1,654			
1980	6,930.91	6,931	6,931			
1982	2,298.46	2,298	2,298			
1984	1,623.37	1,623	1,623			
1985	15,873.58	15,874	15,874			
1986	13,280.74	13,281	13,281			
1987	4,511.38	4,463	4,511			
1988	9,733.33	9,502	9,607	126	0.87	126
1989	12,517.99	12,135	12,269	249	1.09	228
1990	9,084.65	8,704	8,800	285	1.47	194
1991	11,593.78	10,965	11,086	508	1.86	273
1992	17,319.04	16,204	16,383	936	2.17	431
1993	74,872.32	69,422	70,188	4,684	2.39	1,960
1994	147,373.96	134,773	136,260	11,114	2.76	4,027
1995	143,139.85	129,313	130,739	12,401	3.05	4,066
1996	76,950.19	68,563	69,319	7,631	3.36	2,271
1997	39,816.65	34,927	35,312	4,505	3.71	1,214
1998	53,454.46	46,206	46,716	6,738	4.00	1,684
1999	247,892.09	210,758	213,083	34,809	4.32	8,058
2001	44,788.55	36,780	37,186	7,603	4.90	1,552
2002	105,423.80	84,771	85,706	19,718	5.24	3,763
2003	491,899.74	387,223	391,494	100,406	5.54	18,124
2004	18,729.10	14,390	14,549	4,180	5.88	711
2005	32,526.48	24,369	24,638	7,888	6.19	1,274
2006	13,319.92	9,697	9,804	3,516	6.54	538
2007	5,532.79	3,907	3,950	1,583	6.86	231
2008	46,558.38	31,753	32,103	14,455	7.23	1,999
2009	60,925.47	40,016	40,457	20,468	7.58	2,700
2010	16,389.17	10,332	10,446	5,943	7.91	751
2012	21,104.68	12,063	12,196	8,909	8.62	1,034
2013	21,245.16	11,443	11,569	9,676	8.99	1,076
2014	99,780.63	50,240	50,794	48,987	9.37	5,228
2015	5,934.10	2,764	2,795	3,139	9.75	322
2016	125,966.44	53,662	54,254	71,712	10.11	7,093

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, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 19-S0.5						
NET SALVAGE PERCENT.. 0						
2017	26,450.56	10,109	10,221	16,230	10.51	1,544
2018	293,842.24	98,437	99,523	194,319	10.92	17,795
2019	12,949.57	3,683	3,724	9,226	11.32	815
2023	375,000.00	14,025	14,179	360,821	12.87	28,036
	2,723,924.56	1,712,897	1,731,159	992,766		119,118

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.3   4.37

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, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	258.22	215	256	2	2.50	1
2012	5,886.58	4,513	5,374	513	3.50	147
2013	99,778.07	69,845	83,172	16,606	4.50	3,690
2015	17,452.26	9,890	11,777	5,675	6.50	873
2016	46,651.91	23,326	27,777	18,875	7.50	2,517
2018	11,496.50	4,215	5,019	6,478	9.50	682
2019	417,999.33	125,400	149,329	268,670	10.50	25,588
2020	291,037.44	67,908	80,866	210,171	11.50	18,276
2021	429,302.37	71,552	85,205	344,097	12.50	27,528
	1,319,862.68	376,864	448,775	871,088		79,302

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.0   6.01

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, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2009	94.16	91	89	5	0.50	5
2010	1,083.00	975	954	129	1.50	86
2011	18,194.10	15,162	14,836	3,358	2.50	1,343
2012	39,624.20	30,379	29,725	9,899	3.50	2,828
2013	723,118.45	506,183	495,285	227,833	4.50	50,630
2014	138,898.47	87,969	86,075	52,823	5.50	9,604
2015	3,007.59	1,704	1,667	1,341	6.50	206
2017	75,197.83	32,585	31,883	43,315	8.50	5,096
2018	730,618.23	267,896	262,128	468,490	9.50	49,315
2019	809,989.37	242,997	237,765	572,224	10.50	54,498
2020	1,652,496.92	385,577	377,275	1,275,222	11.50	110,889
2021	2,045,709.72	340,958	333,617	1,712,093	12.50	136,967
2022	2,261,565.78	226,157	221,288	2,040,278	13.50	151,132
2023	145,335.54	4,844	4,740	140,596	14.50	9,696
	8,644,933.36	2,143,477	2,097,327	6,547,606		582,295

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.2 6.74

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, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2014	102,010.70	96,910	91,678	10,333	0.50	10,333
2015	113,844.36	96,768	91,544	22,300	1.50	14,867
2016	717,219.42	537,915	508,876	208,343	2.50	83,337
2017	318,372.46	206,942	195,770	122,602	3.50	35,029
2018	760,200.33	418,110	395,539	364,661	4.50	81,036
2019	64,999.04	29,250	27,671	37,328	5.50	6,787
2020	537,030.58	187,961	177,814	359,217	6.50	55,264
2021	281,726.24	70,432	66,630	215,096	7.50	28,679
2022	4,556,814.16	683,522	646,622	3,910,192	8.50	460,023
2023	8,696,902.64	434,845	411,370	8,285,533	9.50	872,161
	16,149,119.93	2,762,655	2,613,514	13,535,606		1,647,516

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.2 10.20

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, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2014	73,917.85	70,222	69,058	4,860	0.50	4,860
2015	11,214.16	9,532	9,374	1,840	1.50	1,227
2016	21,782.06	16,337	16,066	5,716	2.50	2,286
2017	35,766.67	23,248	22,862	12,905	3.50	3,687
2018	66,703.59	36,687	36,079	30,625	4.50	6,806
2020	63,529.87	22,235	21,866	41,664	6.50	6,410
	272,914.20	178,261	175,305	97,609		25,276

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.9   9.26

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 347.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1999	67,730.60	66,376	47,737	19,994	0.50	19,994
2000	11,327.73	10,648	7,658	3,670	1.50	2,447
2001	1,242,200.95	1,117,981	804,033	438,168	2.50	175,267
2002	262,903.74	226,097	162,605	100,299	3.50	28,657
2003	269,249.53	220,785	158,785	110,465	4.50	24,548
2004	589,851.03	460,084	330,885	258,966	5.50	47,085
2005	421,659.31	312,028	224,405	197,254	6.50	30,347
2006	37,857.68	26,500	19,058	18,800	7.50	2,507
2008	157,721.62	97,787	70,327	87,395	9.50	9,199
2009	15,603.42	9,050	6,509	9,094	10.50	866
2010	30,646.09	16,549	11,902	18,744	11.50	1,630
2011	67,243.18	33,622	24,180	43,063	12.50	3,445
2012	217,174.92	99,900	71,846	145,329	13.50	10,765
2013	1,985,360.11	833,851	599,692	1,385,668	14.50	95,563
2014	304,208.62	115,599	83,137	221,072	15.50	14,263
2015	242,341.45	82,396	59,258	183,083	16.50	11,096
2016	801,597.48	240,479	172,948	628,649	17.50	35,923
2017	546,849.76	142,181	102,254	444,596	18.50	24,032
2018	1,208,041.88	265,769	191,137	1,016,905	19.50	52,149
2019	736,997.02	132,659	95,406	641,591	20.50	31,297
2020	6,297,013.92	881,582	634,019	5,662,995	21.50	263,395
2021	4,976,439.85	497,644	357,897	4,618,543	22.50	205,269
2022	2,530,696.97	151,842	109,202	2,421,495	23.50	103,042
2023	1,191,347.91	23,827	17,136	1,174,212	24.50	47,927
9999	4,085.00-	1,023-	736-	3,349-		209-
	24,207,979.77	6,064,213	4,361,280	19,846,700		1,240,504

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.0 5.12

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, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2003	5,843.07	4,791	4,743	1,100	4.50	244
2004	20,479.05	15,974	15,815	4,664	5.50	848
2006	12,840.00	8,988	8,899	3,941	7.50	525
2007	694,887.82	458,626	454,061	240,827	8.50	28,333
2015	1,360.35	463	458	902	16.50	55
2019	52,243.29	9,404	9,311	42,932	20.50	2,094
2020	7,924.33	1,109	1,098	6,826	21.50	317
	795,577.91	499,355	494,385	301,193		32,416

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.3   4.07

PART III. 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
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-

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
2023 TRANSACTION YEAR				
304.20	661,355.36	132,271.00	19,841.00	112,430.00-
304.30	1,794,211.04	233,248.00	17,942.00	215,306.00-
304.61	212,981.42	12,779.00		12,779.00-
304.62	240,284.32	26,430.00	60,071.00	33,641.00
305.00	8,073,588.67	807,359.00		807,359.00-
307.00	86,761.97	8,676.00		8,676.00-
310.00	2,223,456.47	377,988.00		377,988.00-
311.00	884,427.62	150,353.00		150,353.00-
320.00	7,799,292.40	1,481,868.00		1,481,868.00-
320.37	1,437,576.68	158,133.00		158,133.00-
330.00	1,434,961.22	305,725.00		305,725.00-
331.00	28,486,156.63	17,091,694.00		17,091,694.00-
333.00	1,844,427.51	829,993.00		829,993.00-
334.00	4,912,165.92	638,581.00	49,121.00	589,460.00-
335.00	929,509.70	436,870.00		436,870.00-
340.00	5,258,230.40			
341.00	1,572,675.25	31,453.00	235,898.00	204,445.00
343.00	135,188.40			
345.00	56,199.53			
346.00	322,583.71			
347.00	37,475.05			
	68,403,509.27	22,723,421.00	382,873.00	22,340,548.00-
TOTAL	391,796,548.64	118,596,045.37	4,784,655.51	113,811,389.86-