Exhibit <u>Number</u> (1)	<u>Title of Exhibit and/or Data Requirement Response</u> (2)	<u>Witness</u> (3)	Pennsylvania Public Utility Commission <u>Regulation</u> (4)
H(a)-1	SPECIFIC REASONS FOR EACH CHANGE	M. POFF	53.52(a)(1)
H(a)-2	NUMBER OF CUSTOMERS SERVED	M. POFF	53.52(a)(2)
H(a)-3	NUMBER OF CUSTOMERS WHOSE BILLS WILL CHANGE	M. POFF	53.52(a)(3)
H(a)-4	EFFECT OF THE CHANGE ON THE UTILITY'S CUSTOMERS	M. POFF	53.52(a)(4)
H(a)-5	EFFECT OF PROPOSED CHANGE	M. POFF	53.52(a)(5)
H(a)-6	EFFECT OF THE CHANGE ON SERVICE RENDERED	M. POFF	53.52(a)(6)
H(a)-9	CUSTOMER POLLS TAKEN	M. POFF	53.52(a)(9)
H(a)-10	PLANS FOR INTRODUCING OR IMPLEMENTING THE CHANGES	M. POFF	53.52(a)(10)
H(a)-11	FCC,FERC OR COMMISSION ORDERS	M. POFF	53.52(a)(11)
H(b)-1	SPECIFIC REASONS FOR PROPOSED INCREASE IN WATER RATES	M. POFF	53.52(b)(1)
H(b)-2	OPERATING STATEMENT FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021	M. POFF	53.52(b)(2)
H(b)-3	NUMBER OF CUSTOMERS AS OF DECEMBER 31, 2021 WHOSE BILLS WILL BE INCREASED	M. POFF	53.52(b)(3)
H(b)-4 H(b)-5	CALCULATION OF THE PROPOSED REVENUE INCREASE PROJECTED TO AN ANNUAL BASIS NUMBER OF CUSTOMERS WHOSE BILLS WILL BE DECREASED	M. POFF M. POFF	53.52(b)(4) 53.52(b)(5)
H(b)-5 H(b)-6	CALCULATION OF THE PROPOSED REVENUE DECREASE PROJECTED TO AN ANNUAL BASIS	M. POFF	53.52(b)(5) 53.52(b)(6)
H(c)-1	EXISTING RATES FOR THE TWELVE MONTHS ENDED DECREASE PROJECTED TO AN ANNUAL BASIS	D. COPPERSMITH	
п(с)-1	RATE OF RETURN TO BE EARNED WHEN THE PROPOSED RATES BECOME EFFECTIVE	D. COFFERSIVITE	155.52(0)(1)
H(c)-2	BALANCE SHEET AS OF DECEMBER 31, 2021	M. POFF	53.52(c)(2)
H(c)-3	SUMMARY BY PLANT ACCOUNTS OF THE BOOK VALUE OF FIXED CAPITAL	D. COPPERSMITH	
	INSTALLED AS OF DECEMBER 31, 2021		
H(c)-4	DEPRECIATION RESERVE PER BOOKS AS OF DECEMBER 31, 2021 APPLICABLE TO UTILITY PLANT IN SERVICE	J. SPANOS	53.52(c)(4)
H(c)-5	STATEMENT OF NET OPERATING INCOME, OPERATING REVENUES AND OPERATING EXPENSES FOR TWELVE MONTHS ENDED DECEMBER 31, 2021	M. POFF	53.52(c)(5)
H(c)-6	MAJOR CHANGES IN OPERATING OR FINANCIAL CONDITION	M. POFF	53.52(c)(6)
HI-1	STATEMENT OF INCOME	M. POFF	53.53 I.A.1
HI-2	STATEMENT OF INCOME	M. POFF	53.53 I.A.2
HI-2-1	STATEMENT OF INCOME ADJUSTMENTS UNDER EXISTING RATES	D. COPPERSMITH	1 53.53 I.A.2
HI-3	OPERATING DIVISION STATEMENT OF INCOME	M. POFF	53.53 I.A.3
HI-4	OPERATING INCOME CLAIMS	M. POFF	53.53 I.A.4
HI-5	RATES OF RETURN	M. POFF	53.53 I.A.5
HII-1	GALLONS SOLD (000 OMITTED) AND OPERATING REVENUES FOR TWELVE MONTHS ENDED DECEMBER 31, 2021 AND 2020 AND NUMBER OF CUSTOMERS AS OF DECEMBER 31, 2021 AND 2020	M. POFF	53.53 II.A.1
HII-2	OPERATING REVENUE UNDER EXISTING AND PROPOSED RATES FOR TWELVE MONTHS ENDED DECEMBER 31, 2021	M. POFF	53.53 II.A.1.2
HII-2-1	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 II.A.1.2
HII-2-2	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 II.A.1.2
HII-2-3	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 II.A.1.2
HII-2-4	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 II.A.1.2
HII-2-5	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 II.A.1.2
HII-2-6	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 II.A.1.2
HII-2-7	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 II.A.1.2
HII-2-8	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 II.A.1.2
HII-2-9	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 II.A.1.2
HII-2-10	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 II.A.1.2
HII-2-11	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 II.A.1.2
HII-2-12	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 II.A.1.2
HII-2-13	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 II.A.1.2
HII-2-14	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 II.A.1.2
HII-2-15	OPERATING REVENUE ADJUSTMENTS UNDER PROPOSED RATES	M. POFF	53.53 II.A.1.2
HII-3	PRESENT AND PROPOSED TARIFF RATES	M. POFF	53.53 II.A.3
HII-4	CUSTOMER CONSUMPTION ANALYSIS AND RATE APPLICATION	M. POFF	53.53 II.A.4
HII-5 HII-6	ACCRUED UTILITY REVENUES AS OF DECEMBER 31, 2021 AND 2020 MISCELLANEOUS WATER REVENUES FOR TWELVE MONTHS ENDED DECEMBER 31, 2021, 2020 AND 2019	M. POFF	53.53 II.A.5
HII-0 HII-7	NUMBER OF CUSTOMERS, CUSTOMERS ADDED AND LOST AND CONSUMPTION BY CUSTOMER CLASSIFICATION FOR THE HISTORIC TEST YEAR AND CURRENT YEAR TO DATE	M. POFF M. POFF	53.53 II.A.6 53.53 II.A.7
HII-8	NUMBER OF CUSTOMERS AND CONSUMPTION BY CUSTOMER CLASSIFICATION FOR THE HISTORIC TEST YEAR AND CURRENT YEAR TO DATE	M. POFF	53.53 II.A.8
HII-9	HISTORICAL AND PROJECTED NUMBER OF CUSTOMERS	M. POFF	53.53 II.A.9
HII-10	PRIVATE AND PUBLIC FIRE PROTECTION	M. POFF	53.53 II.A.10
HII-11	SALES FOR RESALE	M. POFF	53.53 II.A.11
HII-12	TEN LARGEST CUSTOMERS	M. POFF	53.53 II.A.12
HII-13	TEN LARGEST SALES FOR RESALE CUSTOMERS	M. POFF	53.53 II.A.13
HIII-1	COMPARATIVE STATEMENT OF OPERATING EXPENSES FOR TWELVE MONTHS ENDED DECEMBER 31, 2021, 2020 AND 2019	M. POFF	53.53 III.A.1
HIII-2	PRO FORMA OPERATING EXPENSES FOR TWELVE MONTHS ENDED DECEMBER 31, 2021 UNDER EXISTING AND PROPOSED RATES	M. POFF	53.53 III.A.2
HIII-2-1	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 III.A.2

Exhibit <u>Number</u> (1)	<u>Title of Exhibit and/or Data Requirement Response</u> (2)	<u>Witness</u> (3)	Pennsylvania Public Utility Commission <u>Regulation</u> (4)
HIII-2-2	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 III.A.2
HIII-2-3	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 III.A.2
HIII-2-4	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 III.A.2
,	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 III.A.2
HIII-2-5 HIII-2-6	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	M. POFF M. POFF	53.53 III.A.2 53.53 III.A.2
HIII-2-7	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 III.A.2
HIII-2-8	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 III.A.2
HIII-2-9	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 III.A.2
HIII-2-10	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 III.A.2
HIII-2-11	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 III.A.2
HIII-2-12 HIII-2-13	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	M. POFF M. POFF	53.53 III.A.2
HIII-2-13 HIII-2-14	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	M. POFF M. POFF	53.53 III.A.2 53.53 III.A.2
HIII-2-15	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 III.A.2
HIII-2-16	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 III.A.2
HIII-2-17	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 III.A.2
HIII-2-18	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 III.A.2
HIII-2-19	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 III.A.2
HIII-2-20 HIII-2-21	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	M. POFF M. POFF	53.53 III.A.2 53.53 III.A.2
HIII-2-21	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	M. POFF M. POFF	53.53 III.A.2 53.53 III.A.2
HIII-2-22	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 III.A.2
HIII-2-24	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 III.A.2
HIII-2-25	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 III.A.2
HIII-2-26	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 III.A.2
HIII-2-27	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 III.A.2
HIII-2-28 HIII-2-29	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	M. POFF M. POFF	53.53 III.A.2 53.53 III.A.2
HIII-2-29	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 III.A.2
HIII-2-31	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 III.A.2
HIII-2-32	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 III.A.2
HIII-2-33	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 III.A.2
HIII-2-34	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 III.A.2
HIII-2-35 HIII-2-36	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	M. POFF M. POFF	53.53 III.A.2 53.53 III.A.2
HIII-2-30 HIII-2-37	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	M. POFF M. POFF	53.53 III.A.2
HIII-2-38	OPERATING EXPENSE ADJUSTMENTS UNDER PROPOSED RATES	M. POFF	53.53 III.A.2
HIII-3	EXTRAORDINARY PROPERTY LOSSES FOR TWELVE MONTHS ENDED DECEMBER 31, 2021	M. POFF	53.53 III.A.3
HIII-4	NORMALIZATION OF RATE CASE EXPENSE	M. POFF	53.53 III.A.4
HIII-5	OPERATING EXPENSE ADJUSTMENTS FOR SALARY, WAGE AND FRINGE BENEFIT INCREASES	M. POFF	53.53 III.A.5
HIII-6	CHARGES BY AFFILIATES FOR TWELVE MONTHS ENDED DECEMBER 31, 2021 AND 2020	M. POFF M. POFF	53.53 III.A.6
HIII-7 HIII-8	OFFICE SPACE AND EQUIPMENT LEASES AND COMPUTER RENTALS MAJOR STORM DAMAGE COST FOR TWELVE MONTHS ENDED DECEMBER 31, 2021	M. POFF M. POFF	53.53 III.A.7 53.53 III.A.8
HIII-9	ADVERTISING EXPENSES FOR TWELVE MONTHS ENDED DECEMBER 31, 2021, 2020 AND 2019	M. POFF	53.53 III.A.9
HIII-10	SOCIAL AND SERVICE ORGANIZATION MEMBERSHIPS FOR TWELVE MONTHS ENDED DECEMBER 31, 2021	M. POFF	53.53 III.A.10
HIII-11	CONTRACTUAL SERVICES-AUDITING, CONTRACTUAL SERVICES-INTERNAL CONTROLS, CONTRACTUAL SERVICES-TAX, CONTRACTUAL SERVICES-OTHER ACCOUNTING, CONTRACTUAL SERVICES-LEGAL, CONTRACTUAL SERVICES-OUTSIDE SERVICES, AMORTIZATION OF RATE CASE EXPENSE AND MISCELLANEOUS EXPENSES FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021, 2020, 2019		53.53 III.A.11
HIII-12	RESEARCH AND DEVELOPMENT EXPENDITURES	M. POFF	53.53 III.A.12
HIII-13	CHARITABLE AND CIVIC CONTRIBUTIONS FOR TWELVE MONTHS ENDED DECEMBER 31, 2021	M. POFF	53.53 III.A.13
HIII-14	ACTUARIAL STUDIES-PENSIONS AND POSTRETIREMENT BENEFITS OTHER THAN PENSIONS	M. POFF	53.53 III.A.14
HIII-15 HIII-16	PENSION EXPENSE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021, 2020, 2019 OPEB EXPENSE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021	M. POFF M. POFF	53.53 III.A.15 53.53 III.A.16
HIII-10	SFAS NO. 106 EXPENSE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021	M. POFF	53.53 III.A.17
HIII-18	SFAS NO. 106 CONTRIBUTIONS	M. POFF	53.53 III.A.18
HIII-19	SFAS NO. 106 FUNDING OPTIONS	M. POFF	53.53 III.A.19
HIII-20	CHANGES TO POSTRETIREMENT BENEFITS	M. POFF	53.53 III.A.20
HIII-21	SFAS 112 POSTRETIREMENT BENEFITS	M. POFF	53.53 III.A.21
HIII-22		J. HAND	53.53 III.A.22
HIII-23 HIII-24	INSURANCE PREMIUMS PAYMENTS TO INDUSTRY ORGANIZATIONS	M. POFF M. POFF	53.53 III.A.23 53.53 III.A.24
HIII-24	CANCELLED CONSTRUCTION PROJECTS	M. POFF M. POFF	53.53 III.A.25
HIII-26	ACCOUNTING FOR VACATION PAY	M. POFF	53.53 III.A.26
HIII-27	ELIMINATED EMPLOYEE POSITIONS	M. POFF	53.53 III.A.27
HIII-28	WATER PURCHASED FOR RESALE	M. POFF	53.53 III.A.28

Exhibit <u>Number</u>	Title of Exhibit and/or Data Requirement Response	<u>Witness</u>	Pennsylvania Public Utility Commission <u>Regulation</u>
(1)	(2)	(3)	(4)
HIV-1	LATEST CORPORATE TAX REPORT AND LATEST CORPORATE TAX SETTLEMENT	M. WINTER	53.53 IV.A.1
HIV-2 HIV-3	TAXES OTHER THAN INCOME TAXES IN ANOTHER STATE FEDERAL INCOME TAX REFUNDS FOR LAST THREE YEARS	M. WINTER M. WINTER	53.53 IV.A.2 53.53 IV.A.3
HIV-4	COMPUTATION OF PRO FORMA ALLOWABLE DEPRECIATION, DEPRECIATION USING TAX BASIS AND CALCULATED ANNUAL ACCRUAL RATE AND BASIS FOR DEFERRED INCOME TAX	M. WINTER	53.53 IV.A.4
HIV-5	DEFERRED INVESTMENT TAX CREDIT AS OF DECEMBER 31, 2021	M. WINTER	53.53 IV.A.5
HIV-6 HIV-7	TAXABLE NET INCOME UNDER EXISTING RATES FOR TWELVE MONTHS ENDED DECEMBER 31, 2021 TAXABLE NET INCOME ALLOCATION	M. WINTER M. WINTER	53.53 IV.A.6 53.53 IV.A.7
HIV-8	PREPAID INCOME TAX AND DEFERRED INCOME TAX CHARGES AND OTHER DEFERRED INCOME TAX CREDITS BY ACCOUNTING AREAS	M. WINTER	53.53 IV.A.8
HIV-9	COST OF REMOVAL DEDUCTED CURRENTLY FOR INCOME TAX PURPOSES	M. WINTER	53.53 IV.A.9
HIV-10	TAX SAVINGS DUE TO THE USE OF ACCELERATED DEPRECIATION ON PROPERTY INSTALLED PRIOR TO 1970	M. WINTER	53.53 IV.A.10
HIV-11	INCOME TAX LOSS OR GAIN CARRYOVER	M. WINTER	53.53 IV.A.11
HIV-12	TAXES ACCRUED AS OF DECEMBER 31, 2021	M. WINTER	53.53 IV.A.12
HIV-13 HIV-14	CONSOLIDATED INCOME TAX RETURN FEDERAL INCOME TAX RETURNS	M. WINTER M. WINTER	53.53 IV.A.13
HIV-14 HIV-15	TAXES OTHER THAN INCOME TAXES	M. WINTER	53.53 IV.A.14 53.53 IV.A.15
HIV-15-1	OPERATING TAX OTHER THAN INCOME TAX ADJUSTMENTS UNDER EXISTING RATES	M. WINTER	53.53 IV.A.15
HIV-15-2	OPERATING TAX OTHER THAN INCOME TAX ADJUSTMENTS UNDER EXISTING RATES	M. WINTER	53.53 IV.A.15
HIV-15-3 HIV-15-4	OPERATING TAX OTHER THAN INCOME TAX ADJUSTMENTS UNDER EXISTING RATES OPERATING TAX OTHER THAN INCOME TAX ADJUSTMENTS UNDER EXISTING RATES	M. WINTER M. WINTER	53.53 IV.A.15 53.53 IV.A.15
HIV-15-5	OPERATING TAX OTHER THAN INCOME TAX ADJUSTMENTS UNDER PROPOSED RATES	M. WINTER	53.53 IV.A.15
HIV-16	DEFERRED INCOME TAXES	M. WINTER	53.53 IV.A.16
HIV-17	FEDERAL AND STATE INCOME TAXES UNDER EXISTING RATES FOR TWELVE MONTHS ENDED DECEMBER 31, 2021 AND ANTICIPATED FEDERAL AND STATE INCOME TAXES WHEN THE PROPOSED RATES BECOME EFFECTIVE	M. WINTER	53.53 IV.A.17
HIV-17-1	OPERATING INCOME TAX ADJUSTMENTS UNDER EXISTING RATES	M. WINTER	53.53 IV.A.17
HIV-17-2	OPERATING INCOME TAX ADJUSTMENTS UNDER EXISTING RATES	M. WINTER	53.53 IV.A.17
HIV-17-3	CALCULATION OF DEFERRED FEDERAL INCOME TAXES ON ASSETS OTHER THAN ASSETS CONSTRUCTED WITH TAXABLE CUSTOMERS ADVANCES AND CONTRIBUTIONS NOT SUBJECT TO WEIGHTED AVERAGE RATE METHOD FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021	M. WINTER	53.53 IV.A.17
•) STATE TAX ADJUSTMENT FOR BONUS DEPRECIATION - TWELVE MONTHS ENDED DECEMBER 31, 2021	M. WINTER	53.53 IV.A.17
HIV-17-4	CALCULATION OF EXCESS DEFERRED FEDERAL INCOME TAX ON ASSETS SUBJECT TO WEIGHTED AVERAGE RATE METHOD FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021	M. WINTER	53.53 IV.A.17
HIV-17-5 HIV-18	OPERATING INCOME TAX ADJUSTMENTS UNDER PROPOSED RATES DEBT INTEREST UTILIZED FOR INCOME TAX CALCULATIONS	M. WINTER M. WINTER	53.53 IV.A.17 53.53 IV.A.18
HV-1	MEASURE OF VALUE AND RATES OF RETURN AT ORIGINAL COST AS OF DECEMBER 31, 2021	D. COPPERSMITH	
HV-1-1	DEFERRED FEDERAL INCOME TAXES RELATED TO ACCELERATED DEPRECIATION AS OF DECEMBER 31, 2021 DEDUCTED FROM THE MEASURE OF VALUE	M. POFF	53.53 V.A.1
HV-1-2 HV-1-3	CUSTOMERS' ADVANCES UNDER CONSTRUCTION AND RELATED EXPENDITURES (FUNDS SUPPLIED THROUGH CUSTOMERS ADVANCES NOT EXPENDED) AS OF DECEMBER 31, 2021	D. COPPERSMITH	
HV-1-3 HV-1-4	UTILITY PLANT ACQUISITION ADJUSTMENT MARGARETTA MOBILE HOME PARK UTILITY PLANT ACQUISITION ADJUSTMENT SECTION A WATER CORPORATION	D. COPPERSMITE	
HV-1-5	UTILITY PLANT ACQUISITION ADJUSTMENT YORK STARVIEW, LP	D. COPPERSMITH	
HV-1-6	UTILITY PLANT ACQUISITION ADJUSTMENT WESTWOOD MOBILE HOME PARK	D. COPPERSMITH	
HV-1-7 HV-1-8	UTILITY PLANT ACQUISITION ADJUSTMENT LINCOLN ESTATES MOBILE HOME PARK UTILITY PLANT ACQUISITION ADJUSTMENT THE MEADOWS	D. COPPERSMITH	
HV-1-9	UTILITY PLANT ACQUISITION ADJUSTMENT WRIGHTSVILLE BOROUGH MUNICIPAL AUTHORITY	D. COPPERSMITH	
HV-1-10	TAXES ON DEPOSITS FOR CONSTRUCTION AND CUSTOMER ADVANCES	M. POFF	53.53 V.A.1
HV-2 HV-3	CONSTRUCTION WORK IN PROGRESS AS OF DECEMBER 31, 2021 NON-REVENUE PRODUCING CONSTRUCTION WORK IN PROGRESS AS OF DECEMBER 31, 2021	D. COPPERSMITH	
HV-4	PLANT HELD FOR FUTURE USE	D. COPPERSMITH	
HV-5	WORKING CAPITAL - FUEL STOCKS	D. COPPERSMITH	
HV-6	MEASURES OF VALUE	D. COPPERSMITH	
HV-7 HV-8	CASH WORKING CAPITAL CASH WORKING CAPITAL REQUIREMENT AS OF DECEMBER 31, 2021	D. COPPERSMITH D. COPPERSMITH	
HV-8-1	CASH WORKING CAPITAL REQUIREMENT LAG RELATIONSHIP BETWEEN OPERATING REVENUES AND OPERATING EXPENSES AND TAXES	D. COPPERSMITH	
	CASH WORKING CAPITAL REQUIREMENT CALCULATION OF LAG DAYS IN RECEIPT OF REVENUES	M. POFF	53.53 V.A.8
(0)	CASH WORKING CAPITAL REQUIREMENT CASH WORKING CAPITAL REQUIREMENT AVERAGE REVENUE COLLECTION DAYS	M. POFF M. POFF	53.53 V.A.8 53.53 V.A.8
HV-8-2	THIRTEEN MONTH AVERAGE OF BUILDERS DEPOSITS AND WATER REVENUES PAID IN ADVANCE	D. COPPERSMITH	
HV-8-3	CASH WORKING CAPITAL REQUIREMENT INTEREST ADJUSTMENT	D. COPPERSMITH	1 53.53 V.A.8

Exhibit <u>Number</u> (1)	<u>Title of Exhibit and/or Data Requirement Response</u> (2)	<u>Witness</u> (3)	Pennsylvania Public Utility Commission <u>Regulation</u> (4)
HV-8-4	THIRTEEN MONTH AVERAGE OF PREPAID PUBLIC UTILITY COMMISSION ASSESSMENT, OFFICE OF CONSUMER ADVOCATE ASSESSMENT, SMALL BUSINESS ADVOCATE ASSESSMENT AND DAMAGE PREVENTION CONTROL ASSESSMENT	D. COPPERSMITH	1 53.53 V.A.8
HV-9	AMORTIZED EXPENSES	D. COPPERSMITH	1 53.53 V.A.9
HV-10	FUNDS AVAILABILITY	M. POFF	53.53 V.A.10
HV-11	WORKING CAPITAL - MATERIALS AND SUPPLIES	D. COPPERSMITH	153.53 V.A.11
HV-12	PROJECTED PLANT ADDITIONS	M. WHEELER	53.53 V.A.12
HV-13	PROJECTED PLANT BALANCES	D. COPPERSMITH	
HV-14	SHARED ASSETS	D. COPPERSMITH	
HV-15 HV-16	PLANT INCLUDED IN RATE BASE CONTRIBUTIONS IN AID OF CONSTRUCTION, CUSTOMERS ADVANCES FOR CONSTRUCTION, BUILDERS DEPOSITS AND CUSTOMERS DEPOSITS	D. COPPERSMITH	
HV-16-1	CONTRIBUTIONS IN AID OF CONSTRUCTION AS OF DECEMBER 31, 2021	D. COPPERSMITH	1 53.53 V.A.16
HV-16-2	CUSTOMERS' ADVANCES FOR CONSTRUCTION AS OF DECEMBER 31, 2021	D. COPPERSMITH	1 53.53 V.A.17
HVI-1	DEPRECIATION METHODS	J. SPANOS	53.53 VI.A.1
HVI-2	DEPRECIATION SURVIVOR CURVES	J. SPANOS	53.53 VI.A.2 53.53 VI.A.3
HVI-3 HVI-4	DEPRECIATION SURVIVING ORIGINAL COST DEPRECIATION RESERVE	J. SPANOS J. SPANOS	53.53 VI.A.3 53.53 VI.A.4
HVI-5	DEPRECIATION	J. SPANOS	53.53 VI.A.5
HVI-6	DEPRECIATION SALVAGE AND COST OF REMOVAL	J. SPANOS	53.53 VI.A.6
HVII-1	RATE OF RETURN CAPITALIZATION RATIOS	M. POFF	53.53 VII.A.1
HVII-2	RATE OF RETURN LATEST PROSPECTUS	M. POFF	53.53 VII.A.2
HVII-3	RATE OF RETURN CAPITAL REQUIREMENTS	M. POFF	53.53 VII.A.3
HVII-4 HVII-5	RATE OF RETURN DEBT SCHEDULE RATE OF RETURN FINANCIAL DATA	M. POFF M. POFF	53.53 VII.A.4
HVII-5 HVII-6	RATE OF RETURN FINANCIAL DATA RATE OF RETURN AFUDC RATE	M. POFF M. POFF	53.53 VII.A.5 53.53 VII.A.6
HVII-7	RATE OF RETURN COVERAGE REQUIREMENTS	M. POFF	53.53 VII.A.7
HVII-8	RATE OF RETURN BUDGET	M. POFF	53.53 VII.A.8
HVII-9	RATE OF RETURN DEBT REACQUISITIONS	M. POFF	53.53 VII.A.9
HVII-10	RATE OF RETURN COMPENSATING BANK BALANCES	M. POFF	53.53 VII.A.10
HVII-11 HVII-12	RATE OF RETURN BANK NOTES PAYABLE	M. POFF M. POFF	53.53 VII.A.11
HVII-12 HVII-13	RATE OF RETURN COMMON STOCK OFFERINGS RATE OF RETURN AFFILIATES	M. POFF M. POFF	53.53 VII.A.12 53.53 VII.A.13
HVII-13	RATE OF RETURN	M. POFF	53.53 VII.A.14
HVII-15	RATE OF RETURN FINANCIAL REPORTS	M. POFF	53.53 VII.A.15
HVII-16	RATE OF RETURN BALANCE SHEETS	M. POFF	53.53 VII.A.16
HVII-17	RATE OF RETURN BOND RATING	M. POFF	53.53 VII.A.17
HVII-18 HVII-19	RATE OF RETURN BOND RATING REPORTS RATE OF RETURN PRESENTATION TO SECURITY ANALYSTS	M. POFF M. POFF	53.53 VII.A.18 53.53 VII.A.19
HVII-19 HVII-20	RATE OF RETURN PROJECTED SECURITY INALISTS	M. POFF	53.53 VII.A.19
HVII-20	RATE OF RETURN DEBT REFINANCING	M. POFF	53.53 VII.A.21
HVII-22	RATE OF RETURN ANALYST REPORTS	M. POFF	53.53 VII.A.22
HVII-23	RATE OF RETURN EQUITY INFUSIONS FROM PARENT	M. POFF	53.53 VII.A.23
HVII-24	RATE OF RETURN DIVIDEND PAYMENTS TO PARENT	M. POFF	53.53 VII.A.24
HVII-25 HVII-26	RATE OF RETURN FINANCIAL PROJECTIONS RATE OF RETURN CONSTRUCTION BUDGET	M. POFF M. POFF	53.53 VII.A.25
HVII-20 HVII-27	RATE OF RETURN CONSTRUCTION BUDGET	M. POFF	53.53 VII.A.26 53.53 VII.A.27
HVII-28	RATE OF RETURN SHORT TERM DEBT AND CONSTRUCTION WORK IN PROGRESS	M. POFF	53.53 VII.A.28
HVII-29	RATE OF RETURN OTHER DEBT	M. POFF	53.53 VII.A.29
HVII-30	RATE OF RETURN STOCK DIVIDENDS, SPLITS OR PAY VALUE CHANGES	M. POFF	53.53 VII.A.30
HVII-31	RATE OF RETURN PARENT CAPITAL STRUCTURE	M. POFF	53.53 VII.A.31
HVII-32 HVIII-1	RATE OF RETURN FINANCIAL RATIOS RATE STRUCTURE AND COST OF SERVICE	M. POFF M. POFF	53.53 VII.A.32 53.53 VIII.A-1
HVIII-2	RATE STRUCTURE AND COST OF SERVICE SPECIAL RATE CONTRACTS	M. POFF	53.53 VIII.A-2
HIX-1	QUALITY OF SERVICE SDWA VIOLATIONS	M. WHEELER	53.53 IX.A.1
HIX-2	QUALITY OF SERVICE OPERATING PRESSURE STANDARDS	M. WHEELER	53.53 IX.A.2
HIX-3	QUALITY OF SERVICE SERVICE INTERRUPTIONS	M. WHEELER	53.53 IX.A.3
HIX-4	QUALITY OF SERVICE CUSTOMER COMPLAINTS	M. WHEELER	53.53 IX.A.4
HIX-5 HIX-6	QUALITY OF SERVICE DISTRIBUTION SYSTEM MAPPING QUALITY OF SERVICE WATER CONSERVATION	M. WHEELER M. WHEELER	53.53 IX.A.5 53.53 IX.A.6
HIX-0 HIX-7	QUALITY OF SERVICE WATER CONSERVATION QUALITY OF SERVICE METER TESTING	M. WHEELER	53.53 IX.A.6 53.53 IX.A.7
HX-1	COMPARATIVE BALANCE SHEET AS OF DECEMBER 31, 2021 AND 2020	M. POFF	53.53 X.A.1
HX-2	OTHER PHYSICAL PROPERTY, INVESTMENTS IN AFFILIATED COMPANIES AND OTHER INVESTMENTS AS OF DECEMBER 31, 2021	M. POFF	53.53 X.A.2
HX-3	SPECIAL CASH DEPOSITS AS OF DECEMBER 31, 2021	M. POFF	53.53 X.A.3
HX-4	NOTES RECEIVABLE, ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES	M. POFF	53.53 X.A.4
HX-5	AND OTHER ACCOUNTS RECEIVABLE AS OF DECEMBER 31, 2021 ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS AS OF DECEMBER 31, 2021	M. POFF	53.53 X.A.5

Exhibit <u>Number</u> (1)	Title of Exhibit and/or Data Requirement Response (2)	<u>Witness</u> (3)	Pennsylvania Public Utility Commission <u>Regulation</u> (4)
HX-6	PREPAYMENTS AS OF DECEMBER 31, 2021	M. POFF	53.53 X.A.6
HX-7	OTHER CURRENT ASSETS AS OF DECEMBER 31, 2021	M. POFF	53.53 X.A.7
HX-8	DEFERRED ASSETS AS OF DECEMBER 31, 2021	M. POFF	53.53 X.A.8
HX-9	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	M. POFF	53.53 X.A.9
HX-10	OTHER DEFERRED CREDITS AS OF DECEMBER 31, 2021	M. POFF	53.53 X.A.10
HX-11	OTHER RESERVES	M. POFF	53.53 X.A.11
HX-12	RETAINED EARNINGS FOR TWELVE MONTHS ENDED DECEMBER 31, 2021, 2020 AND 2019	M. POFF	53.53 X.A.12
HX-13	ADVANCES TO PARENT CORPORATION	M. POFF	53.53 X.A.13
HXI-1	OTHER DATA MONTHLY BALANCE SHEETS	M. POFF	53.53 XI.A.1
HXI-2	OTHER DATA INDEPENDENT AUDIT REPORT	M. POFF	53.53 XI.A.2
HXI-3	OTHER DATA BUDGET VARIANCE REPORTS	M. POFF	53.53 XI.A.3
HXI-4	OTHER DATA OPERATING AND CAPITAL BUDGETS	M. POFF	53.53 XI.A.4
HXI-5	OTHER DATA UNACCOUNTED FOR WATER	J. HAND	53.53 XI.A.5
HXI-6	CORPORATE HISTORY	J. HAND	53.53 XI.A.6
HXII-1	COMPARISON OF BASE RATE CHARGES	J. HAND	53.53 XII.A.1
HXII-2	COMPARISON OF RESIDENTIAL COMPLAINT RATES AMONG INVESTOR-OWNED WATER COMPANIES	J. HAND	53.53 XII.A.2

Exhibit <u>Number</u> (1)	<u>Title of Exhibit and/or Data Requirement Response</u> (2)	<u>Witness</u> (3)	Pennsylvania Public Utility Commission <u>Regulation</u> (4)
F(a)-1	SPECIFIC REASONS FOR EACH CHANGE	M. POFF	53.52(a)(1)
F(a)-2	NUMBER OF CUSTOMERS SERVED	M. POFF	53.52(a)(2)
F(a)-3	NUMBER OF CUSTOMERS WHOSE BILLS WILL CHANGE	M. POFF	53.52(a)(3)
F(a)-4 F(a)-5	EFFECT OF THE CHANGE ON THE UTILITY'S CUSTOMERS EFFECT OF PROPOSED CHANGE	M. POFF M. POFF	53.52(a)(4) 53.52(a)(5)
F(a)-6	EFFECT OF THE CHANGE ON SERVICE RENDERED	M. POFF	53.52(a)(6)
F(a)-9	CUSTOMER POLLS TAKEN	M. POFF	53.52(a)(9)
F(a)-10 F(a)-11	PLANS FOR INTRODUCING OR IMPLEMENTING THE CHANGES FCC. FERC OR COMMISSION ORDERS	M. POFF M. POFF	53.52(a)(10) 53.52(a)(11)
F(b)-1	SPECIFIC REASONS FOR PROPOSED INCREASE IN WATER RATES	M. POFF	53.52(b)(1)
F(b)-2	OPERATING STATEMENT FOR THE TWELVE MONTHS ENDING FEBRUARY 29, 2024	M. POFF	53.52(b)(2)
F(b)-3	NUMBER OF CUSTOMERS AS OF FEBRUARY 29, 2024 WHOSE BILLS WILL BE INCREASED	M. POFF	53.52(b)(3)
F(b)-4 F(b)-5	CALCULATION OF THE PROPOSED REVENUE INCREASE PROJECTED TO AN ANNUAL BASIS NUMBER OF CUSTOMERS WHOSE BILLS WILL BE DECREASED	M. POFF M. POFF	53.52(b)(4) 53.52(b)(5)
F(b)-6	CALCULATION OF THE PROPOSED REVENUE DECREASE PROJECTED TO AN ANNUAL BASIS	M. POFF	53.52(b)(6)
F(c)-1	EXISTING RATES FOR THE TWELVE MONTHS ENDING FEBRUARY 29, 2024 AND ANTICIPATED RATE OF RETURN TO BE	D. COPPERSMITH	53.52(c)(1)
F(c)-2	EARNED WHEN THE PROPOSED RATES BECOME EFFECTIVE BALANCE SHEET AS OF FEBRUARY 29, 2024	M. POFF	53.52(c)(2)
F(c)-2	SUMMARY BY PLANT ACCOUNTS OF THE BOOK VALUE OF FIXED CAPITAL INSTALLED AS OF FEBRUARY 29, 2024	D. COPPERSMITH	
F(c)-4	DEPRECIATION RESERVE PER BOOKS AS OF FEBRUARY 29, 2024 APPLICABLE TO UTILITY PLANT IN SERVICE	J. SPANOS	53.52(c)(4)
F(c)-5	STATEMENT OF NET OPERATING INCOME, OPERATING REVENUES AND OPERATING EXPENSES FOR TWELVE MONTHS ENDING FEBRUARY 29, 2024	M. POFF	53.52(c)(5)
F(c)-6	MAJOR CHANGES IN OPERATING OR FINANCIAL CONDITION	M. POFF	53.52(c)(6)
FI-1	STATEMENT OF INCOME	M. POFF	53.53 I.A.1
FI-2	STATEMENT OF INCOME	M. POFF	53.53 I.A.2
FI-2-1 FI-2-2	PROJECTED STATEMENT OF INCOME ADJUSTMENTS UNDER EXISTING RATES for Twelve Months Ending December 31, 2022 PROJECTED STATEMENT OF INCOME ADJUSTMENTS UNDER EXISTING RATES for Twelve Months Ending February 29, 2024	D. COPPERSMITH D. COPPERSMITH	
FI-3	OPERATING DIVISION STATEMENT OF INCOME	M. POFF	53.53 I.A.3
FI-4	OPERATING INCOME CLAIMS	M. POFF	53.53 I.A.4
FI-5 FII-1	RATES OF RETURN GALLONS SOLD (000 OMITTED) AND OPERATING REVENUES FOR TWELVE MONTHS ENDING DECEMBER	M. POFF M. POFF	53.53 I.A.5 53.53 II.A.1
F II- I	31, 2022 AND FEBRUARY 29, 2024 AND NUMBER OF CUSTOMERS AS OF DECEMBER 31, 2022 AND FEBRUARY 29, 2024	M. FOFF	55.55 II.A. I
FII-2	OPERATING REVENUES UNDER EXISTING AND PROPOSED RATES FOR TWELVE MONTHS	M. POFF	53.53 II.A.2
FII-2-1	ENDING FEBRUARY 29, 2024 OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING DECEMBER 31, 2022	M. POFF	53.53 II.A.2
FII-2-1 FII-2-2	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING DECEMBER 31, 2022 OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING DECEMBER 31, 2022	M. POFF M. POFF	53.53 II.A.2
FII-2-3	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING DECEMBER 31, 2022	M. POFF	53.53 II.A.2
FII-2-4	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING DECEMBER 31, 2022	M. POFF	53.53 II.A.2
FII-2-5 FII-2-6	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING DECEMBER 31, 2022 OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING DECEMBER 31, 2022	M. POFF M. POFF	53.53 II.A.2 53.53 II.A.2
FII-2-7	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING DECEMBER 31, 2022	M. POFF	53.53 II.A.2
FII-2-8	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING DECEMBER 31, 2022	M. POFF	53.53 II.A.2
FII-2-9 FII-2-10	NOT USED THIS CASE NOT USED THIS CASE		
FII-2-11	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING DECEMBER 31, 2022	M. POFF	53.53 II.A.2
FII-2-12	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING DECEMBER 31, 2022	M. POFF	53.53 II.A.2
FII-2-13 FII-2-14	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING DECEMBER 31, 2022 OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING DECEMBER 31, 2022	M. POFF M. POFF	53.53 II.A.2 53.53 II.A.2
FII-2-14 FII-2-15	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING DECEMBER 31, 2022	M. POFF	53.53 II.A.2
FII-2-16	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING DECEMBER 31, 2022	M. POFF	53.53 II.A.2
FII-2-17 FII-2-18	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING DECEMBER 31, 2022 OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING DECEMBER 31, 2022	M. POFF M. POFF	53.53 II.A.2
FII-2-16 FII-2-19	NOT USED THIS CASE	M. POFF	53.53 II.A.2
FII-2-20	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING FEBRUARY 29, 2024	M. POFF	53.53 II.A.2
FII-2-21	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING FEBRUARY 29, 2024	M. POFF	53.53 II.A.2
FII-2-22 FII-2-23	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING FEBRUARY 29, 2024 OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING FEBRUARY 29, 2024	M. POFF M. POFF	53.53 II.A.2 53.53 II.A.2
FII-2-24	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING FEBRUARY 29, 2024	M. POFF	53.53 II.A.2
FII-2-25	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING FEBRUARY 29, 2024	M. POFF	53.53 II.A.2
FII-2-26 FII-2-27	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING FEBRUARY 29, 2024 OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING FEBRUARY 29, 2024	M. POFF M. POFF	53.53 II.A.2 53.53 II.A.2
FII-2-28	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING FEBRUARY 29, 2024	M. POFF	53.53 II.A.2
FII-2-29	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING FEBRUARY 29, 2024	M. POFF	53.53 II.A.2
FII-2-30 FII-2-31	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING FEBRUARY 29, 2024 OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING FEBRUARY 29, 2024	M. POFF M. POFF	53.53 II.A.2
FII-2-31 FII-2-32	NOT USED THIS CASE	M. POFF	53.53 II.A.2
FII-2-33	NOT USED THIS CASE		
FII-2-34	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING FEBRUARY 29, 2024	M. POFF	53.53 II.A.2
FII-2-35 FII-2-36	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING FEBRUARY 29, 2024 OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING FEBRUARY 29, 2024	M. POFF M. POFF	53.53 II.A.2 53.53 II.A.2
FII-2-37	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING FEBRUARY 29, 2024	M. POFF	53.53 II.A.2
FII-2-38	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING FEBRUARY 29, 2024	M. POFF	53.53 II.A.2
FII-2-39 FII-2-40	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING FEBRUARY 29, 2024 OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING FEBRUARY 29, 2024	M. POFF M. POFF	53.53 II.A.2 53.53 II.A.2
FII-2-41	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING FEBRUARY 29, 2024	M. POFF	53.53 II.A.2
FII-2-42	OPERATING REVENUE ADJUSTMENTS UNDER PROPOSED RATES FOR TWELVE MONTHS ENDING FEBRUARY 29, 2024	M. POFF	53.53 II.A.2
FII-3	PRESENT AND PROPOSED RATES	M. POFF	53.53 II.A.3

Exhibit Number	Title of Exhibit and/or Data Requirement Response	Witness	Pennsylvania Public Utility Commission Regulation
(1)	(2)	(3)	(4)
FII-4	CUSTOMER CONSUMPTION ANALYSIS AND RATE APPLICATION	M. POFF	53.53 II.A.4
FII-5 FII-6	ACCRUED UTILITY REVENUES MISCELLANEOUS WATER REVENUES	M. POFF M. POFF	53.53 II.A.5 53.53 II.A.6
FII-7	NUMBER OF CUSTOMERS, CUSTOMERS ADDED AND LOST AND CONSUMPTION BY CUSTOMER	M. POFF	53.53 II.A.7
FII-8	CLASSIFICATION FOR THE HISTORIC TEST YEAR AND CURRENT YEAR TO DATE NUMBER OF CUSTOMERS AND CONSUMPTION BY CUSTOMER CLASSIFICATION FOR THE HISTORIC TEST YEAR AND CURRENT YEAR TO DATE	M. POFF	53.53 II.A.8
FII-9	HISTORICAL AND PROJECTED NUMBER OF CUSTOMERS	M. POFF	53.53 II.A.9
FII-10	PRIVATE AND PUBLIC FIRE PROTECTION SALES FOR RESALE	M. POFF M. POFF	53.53 II.A.10
FII-11 FII-12	TEN LARGEST CUSTOMERS	M. POFF M. POFF	53.53 II.A.11 53.53 II.A.12
FII-13	TEN LARGEST SALES FOR RESALE CUSTOMERS	M. POFF	53.53 II.A.13
FIII-1	COMPARATIVE STATEMENT OF OPERATING EXPENSES FOR TWELVE MONTHS ENDING FEBRUARY 29, 2024, DECEMBER 31, 2022 AND ENDED DECEMBER 31, 2021	M. POFF	53.53 III.A.1
FIII-2	PRO FORMA OPERATING EXPENSES FOR TWELVE MONTHS ENDING FEBRUARY 29, 2024 UNDER EXISTING AND PROPOSED RATES	M. POFF	53.53 III.A.2
FIII-2-1	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PROJECTED PAYROLL 12-31-22	M. POFF	53.53 III.A.2
FIII-2-1(a)		M. POFF	53.53 III.A.2
FIII-2-1(b)	DISTRIBUTION OF PRO FORMA LABOR BASED ON COMPANY LABOR FOR THE TWO YEARS ENDED DECEMBER 31, 2021	M. POFF	53.53 III.A.2
FIII-2-2	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PROJECTED PORTFOLIO MGT OF PENSIONS 12-31-22	M. POFF	53.53 III.A.2
FIII-2-3 FIII-2-4	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PROJECTED HEALTH INSURANCE EXPENSE 12-31-22 OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PROJECTED AUDITING FEES 12-31-22	M. POFF M. POFF	53.53 III.A.2 53.53 III.A.2
FIII-2-4 FIII-2-5	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PROJECTED ADDITING FEES 12-31-22 OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PROJECTED GENERAL INSURANCE 12-31-22	M. POFF M. POFF	53.53 III.A.2 53.53 III.A.2
FIII-2-6	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PROJECTED WORKER'S COMPENSATION 12-31-22	M. POFF	53.53 III.A.2
FIII-2-7	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PROJECTED UNCOLLECTIBLE ACCOUNTS 12-31-22	M. POFF	53.53 III.A.2
FIII-2-8	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PROJECTED ALLOCATION TO WASTEWATER 12-31-22	M. POFF	53.53 III.A.2
FIII-2-9	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PROJECTED DIRECTORS FEES 12-31-22	M. POFF	53.53 III.A.2
FIII-2-10	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PROJECTED CAPITALIZED OVERHEAD 12-31-22	M. POFF	53.53 III.A.2
FIII-2-11	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PROJECTED LOAD GROWTH 12-31-22	M. POFF	53.53 III.A.2
FIII-2-12	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PROJECTED INFLATION 12-31-22	M. POFF	53.53 III.A.2
FIII-2-15	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PRO FORMA PAYROLL 12-31-22) OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PRO FORMA PAYROLL 12-31-22	M. POFF M. POFF	53.53 III.A.2 53.53 III.A.2
) DISTRIBUTION OF PRO FORMA LABOR BASED ON COMPANY LABOR FOR THE TWO YEARS ENDED DECEMBER 31, 2021	M. POFF	53.53 III.A.2
FIII-2-16	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PRO FORMA PORTFOLIO MGT OF PENSIONS 12-31-22	M. POFF	53.53 III.A.2
FIII-2-17	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PRO FORMA WORKER'S COMPENSATION 12-31-22	M. POFF	53.53 III.A.2
FIII-2-18	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PRO FORMA UNCOLLECTIBLE ACCOUNTS 12-31-22	M. POFF	53.53 III.A.2
FIII-2-19	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PRO FORMA ALLOCATION TO WASTEWATER 12-31-22	M. POFF	53.53 III.A.2
FIII-2-20	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PRO FORMA DIRECTORS FEES 12-31-22	M. POFF	53.53 III.A.2
FIII-2-21 FIII-2-22	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PRO FORMA CAPITALIZED OVERHEAD 12-31-22	M. POFF	53.53 III.A.2
FIII-2-22 FIII-2-25	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PRO FORMA LOAD GROWTH 12-31-22 OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PROJECTED PAYROLL 2-29-24	M. POFF M. POFF	53.53 III.A.2 53.53 III.A.2
	0 OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PROJECTED PAYROLL 2-29-24	M. POFF	53.53 III.A.2
· · ·	DISTRIBUTION OF PRO FORMA LABOR BASED ON COMPANY LABOR FOR THE TWO YEARS ENDED DECEMBER 31, 2021	M. POFF	53.53 III.A.2
FIII-2-26	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PROJECTED PORTFOLIO MGT OF PENSIONS 2-29-24	M. POFF	53.53 III.A.2
FIII-2-27	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PROJECTED HEALTH INSURANCE 2-29-24	M. POFF	53.53 III.A.2
FIII-2-28	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PROJECTED AUDITING FEES 2-29-24	M. POFF	53.53 III.A.2
FIII-2-29	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PROJECTED GENERAL INSURANCE 2-29-24	M. POFF	53.53 III.A.2
FIII-2-30	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PROJECTED WORKER'S COMPENSATION 2-29-24 OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PROJECTED UNCOLLECTIBLE ACCOUNTS 2-29-24	M. POFF	53.53 III.A.2 53.53 III.A.2
FIII-2-31 FIII-2-32	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PROJECTED UNCOLLECTIBLE ACCOUNTS 2-29-24 OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PROJECTED ALLOCATION TO WASTEWATER 2-29-24	M. POFF M. POFF	53.53 III.A.2 53.53 III.A.2
FIII-2-33	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PROJECTED DIRECTORS FEES 2-29-24	M. POFF	53.53 III.A.2
FIII-2-34	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PROJECTED CAPITALIZED OVERHEAD 2-29-24	M. POFF	53.53 III.A.2
FIII-2-35	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PROJECTED PENSION EXPENSE 2-29-24	M. POFF	53.53 III.A.2
FIII-2-36	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PROJECTED LOAD GROWTH 2-29-24	M. POFF	53.53 III.A.2
FIII-2-37	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PROJECTED INFLATION 2-29-24	M. POFF	53.53 III.A.2
FIII-2-40	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PRO FORMA PAYROLL 2-29-24) OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PRO FORMA PAYROLL 2-29-24	M. POFF M. POFF	53.53 III.A.2 53.53 III.A.2
	DISTRIBUTION OF PROFORMA LABOR BASED ON COMPANY LABOR FOR THE TWO YEARS ENDED DECEMBER 31, 2021	M. POFF	53.53 III.A.2
FIII-2-41	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PRO FORMA 401K CHANGES 2-29-24	M. POFF	53.53 III.A.2
FIII-2-42	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PRO FORMA 401K MATCH 2-29-24	M. POFF	53.53 III.A.2
FIII-2-43	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PRO FORMA DEFERRED COMPENSATION 2-29-24	M. POFF	53.53 III.A.2
FIII-2-44	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PRO FORMA PORTFOLIO MGT OF PENSIONS 2-29-24	M. POFF	53.53 III.A.2
FIII-2-45	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PRO FORMA WORKER'S COMPENSATION 2-29-24	M. POFF	53.53 III.A.2
FIII-2-46 FIII-2-47	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PRO FORMA UNCOLLECTIBLE ACCOUNTS 2-29-24 OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PRO FORMA ALLOCATION TO WASTEWATER 2-29-24	M. POFF M. POFF	53.53 III.A.2 53.53 III.A.2
FIII-2-47 FIII-2-48	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PRO FORMA ALLOCATION TO WASTEWATER 2-29-24 OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PRO FORMA DIRECTORS FEES 2-29-24	M. POFF	53.53 III.A.2
FIII-2-40	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PRO FORMA CAPITALIZED OVERHEAD 2-29-24	M. POFF	53.53 III.A.2
FIII-2-50	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PRO FORMA AMORTIZATION OF UTILITY PLANT ACQUISITION ADJUSTMENTS 2-29-24	M. POFF	53.53 III.A.2
FIII-2-51	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PRO FORMA LOAD GROWTH 2-29-24	M. POFF	53.53 III.A.2
FIII-2-55	OPERATING EXPENSE ADJUSTMENTS UNDER PROPOSED RATES - PRO FORMA UNCOLLECTIBLE ACCOUNTS 2-29-24	M. POFF	53.53 III.A.2
FIII-3	EXTRAORDINARY PROPERTY LOSSES FOR TWELVE MONTHS ENDING FEBRUARY 29, 2024 AND DECEMBER 31, 2022	M. POFF	53.53 III.A.3
FIII-4	NORMALIZATION OF RATE CASE EXPENSE	M. POFF	53.53 III.A.4
FIII-5	OPERATING EXPENSE ADJUSTMENTS FOR SALARY, WAGE AND FRINGE BENEFIT INCREASES	M. POFF	53.53 III.A.5
FIII-6 FIII-7	CHARGES BY AFFILIATES FOR TWELVE MONTHS ENDING FEBRUARY 29, 2024 AND DECEMBER 31, 2022 OFFICE SPACE AND EQUIPMENT LEASES AND COMPUTER RENTALS	M. POFF M. POFF	53.53 III.A.6 53.53 III.A.7
FIII-7 FIII-8	MAJOR STORM DAMAGE COST FOR TWELVE MONTHS ENDING FEBRUARY 29, 2024	M. POFF	53.53 III.A.7 53.53 III.A.8

Exhibit <u>Number</u> (1)	<u>Title of Exhibit and/or Data Requirement Response</u> (2)	<u>Witness</u> (3)	Pennsylvania Public Utility Commission <u>Regulation</u> (4)
FIII-9 FIII-10	ADVERTISING EXPENSES FOR TWELVE MONTHS ENDING FEBRUARY 29, 2024, DECEMBER 31, 2022, AND 2021 SOCIAL AND SERVICE ORGANIZATION MEMBERSHIPS FOR TWELVE MONTHS ENDING FEBRUARY 29, 2024 AND	M. POFF M. POFF	53.53 III.A.9 53.53 III.A.10
FIII-11	DECEMBER 31, 2022 CONTRACTUAL SERVICES-AUDITING, CONTRACTUAL SERVICES-TAX, CONTRACTUAL SERVICES-OTHER ACCOUNTING, CONTRACTUAL SERVICES-LEGAL, CONTRACTUAL SERVICES-OUTSIDE SERVICES, NORMALIZATION OF RATE CASE EXPENSE AND MISCELLANEOUS EXPENSES FOR THE TWELVE MONTHS ENDING FEBRUARY 29, 2024 AND DECEMBER 31, 2022 AND TWELVE MONTHS ENDED DECEMBER 31, 2021	M. POFF	53.53 III.A.11
FIII-12	RESEARCH AND DEVELOPMENT EXPENDITURES	M. POFF	53.53 III.A.12
FIII-13 FIII-14	CHARITABLE AND CIVIC CONTRIBUTIONS FOR TWELVE MONTHS ENDING FEBRUARY 29, 2024 ACTUARIAL STUDIES-PENSIONS AND POSTRETIREMENT BENEFITS OTHER THAN PENSIONS	M. POFF M. POFF	53.53 III.A.13 53.53 III.A.14
FIII-14 FIII-15	PENSION EXPENSE FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2022 AND ENDED DECEMBER 31, 2021 AND 2020	M. POFF	53.53 III.A.14 53.53 III.A.15
FIII-16	OPEB EXPENSE FOR THE TWELVE MONTHS ENDING FEBRUARY 29, 2024	M. POFF	53.53 III.A.16
FIII-17	SFAS NO. 106 EXPENSE FOR THE TWELVE MONTHS ENDING FEBRUARY 29, 2024	M. POFF	53.53 III.A.17
FIII-18 FIII-19	SFAS NO. 106 EXPENSE FOR THE TWELVE MONTHS ENDING FEBRUARY 29, 2024 SFAS NO. 106 EXPENSE FOR THE TWELVE MONTHS ENDING FEBRUARY 29, 2024	M. POFF M. POFF	53.53 III.A.18 53.53 III.A.19
FIII-20	CHANGES TO POSTRETIREMENT BENEFITS	M. POFF	53.53 III.A.20
FIII-21	SFAS 112 POSTRETIREMENT BENEFITS	M. POFF	53.53 III.A.21
FIII-22 FIII-23	INCENTIVE COMPENSATION INSURANCE PREMIUMS	J. HAND M. POFF	53.53 III.A.22 53.53 III.A.23
FIII-24	PAYMENTS TO INDUSTRY ORGANIZATIONS	M. POFF	53.53 III.A.24
FIII-25	CANCELLED CONSTRUCTION PROJECTS	M. POFF	53.53 III.A.25
FIII-26	ACCOUNTING FOR VACATION PAY ELIMINATED EMPLOYEE POSITIONS	M. POFF	53.53 III.A.26
FIII-27 FIII-28	WATER PURCHASED FOR RESALE	M. POFF M. POFF	53.53 III.A.27 53.53 III.A.28
FIV-1	LATEST CORPORATE TAX REPORT AND LATEST CORPORATE TAX SETTLEMENT	M. WINTER	53.53 IV.A.1
FIV-2	TAXES OTHER THAN INCOME TAXES IN ANOTHER STATE	M. WINTER	53.53 IV.A.2
FIV-3 FIV-4	FEDERAL INCOME TAX REFUNDS FOR LAST THREE YEARS COMPUTATION OF PRO FORMA ALLOWABLE DEPRECIATION. DEPRECIATION USING TAX BASIS AND CALCULATED	M. WINTER M. WINTER	53.53 IV.A.3 53.53 IV.A.4
110-4	ANNUAL ACCRUAL RATE AND BASIS FOR DEFERED INCOME TAX		55.55 IV.A.4
FIV-5	DEFERRED INVESTMENT TAX CREDIT AS OF FEBRUARY 29, 2024	M. WINTER	53.53 IV.A.5
FIV-6 FIV-7	TAXABLE NET INCOME UNDER EXISTING RATES FOR TWELVE MONTHS ENDING FEBRUARY 29, 2024 TAXABLE NET INCOME ALLOCATION	M. WINTER M. WINTER	53.53 IV.A.6 53.53 IV.A.7
FIV-8	PREPAID INCOME TAX AND DEFERRED INCOME TAX CHARGES AND OTHER DEFERRED INCOME TAX CREDITS BY	M. WINTER	53.53 IV.A.8
FIV-9	ACCOUNTING AREAS COST OF REMOVAL DEDUCTED CURRENTLY FOR INCOME TAX PURPOSES	M. WINTER	53.53 IV.A.9
FIV-10	TAX SAVINGS DUE TO THE USE OF ACCELERATED DEPRECIATION ON PROPERTY INSTALLED PRIOR TO 1970	M. WINTER	53.53 IV.A.10
FIV-11	INCOME TAX LOSS OR GAIN CARRYOVER	M. WINTER	53.53 IV.A.11
FIV-12 FIV-13	TAXES ACCRUED CONSOLIDATED INCOME TAX RETURN	M. WINTER M. WINTER	53.53 IV.A.12 53.53 IV.A.13
FIV-14	FEDERAL INCOME TAX RETURNS	M. WINTER	53.53 IV.A.14
FIV-15	TAXES OTHER THAN INCOME TAXES	M. WINTER	53.53 IV.A.15
FIV-15-1 FIV-15-2	OPERATING TAX OTHER THAN INCOME TAX ADJUSTMENTS UNDER EXISTING RATES - PROJECTED FICA 12-31-22 OPERATING TAX OTHER THAN INCOME TAX ADJUSTMENTS UNDER EXISTING RATES - PROJECTED FUTA 12-31-22	M. WINTER M. WINTER	53.53 IV.A.15 53.53 IV.A.15
FIV-15-3	OPERATING TAX OTHER THAN INCOME TAX ADJUSTMENTS UNDER EXISTING RATES - PROJECTED SUTA 12-31-22	M. WINTER	53.53 IV.A.15
FIV-15-4	OPERATING TAX OTHER THAN INCOME TAX ADJUSTMENTS UNDER EXISTING RATES - PROJECTED PURTA 12-31-22	M. WINTER	53.53 IV.A.15
FIV-15-5	OPERATING TAX OTHER THAN INCOME TAX ADJUSTMENTS UNDER EXISTING RATES - PROJECTED ASSESSMENT 12-31-22		53.53 IV.A.15
FIV-15-6 FIV-15-7	OPERATING TAX OTHER THAN INCOME TAX ADJUSTMENTS UNDER EXISTING RATES - PRO FORMA FICA 12-31-22 OPERATING TAX OTHER THAN INCOME TAX ADJUSTMENTS UNDER EXISTING RATES - PRO FORMA ASSESSMENT 12-31-22	M. WINTER M. WINTER	53.53 IV.A.15 53.53 IV.A.15
FIV-15-8	OPERATING TAX OTHER THAN INCOME TAX ADJUSTMENTS UNDER EXISTING RATES - PROJECTED FICA 2-29-24	M. WINTER	53.53 IV.A.15
FIV-15-9		M. WINTER	53.53 IV.A.15
	OPERATING TAX OTHER THAN INCOME TAX ADJUSTMENTS UNDER EXISTING RATES - PRO FORMA FICA 2-29-24 OPERATING TAX OTHER THAN INCOME TAX ADJUSTMENTS UNDER EXISTING RATES - PRO FORMA ASSESSMENT 2-29-24	M. WINTER M. WINTER	53.53 IV.A.15 53.53 IV.A.15
	OPERATING TAX OTHER THAN INCOME TAX ADJUSTMENTS UNDER PROPOSED RATES - PRO FORMA ASSESSMENT	M. WINTER	53.53 IV.A.15
FIV-16	2-29-24 DEFERRED INCOME TAXES	M. WINTER	53.53 IV.A.16
FIV-16 FIV-17	FEDERAL AND STATE INCOME TAXES UNDER EXISTING RATES FOR TWELVE MONTHS ENDING FEBRUARY 29, 2024 AND ANTICIPATED FEDERAL AND STATE INCOME TAXES WHEN THE PROPOSED RATES BECOME EFFECTIVE	M. WINTER	53.53 IV.A.16 53.53 IV.A.17
FIV-17-1	OPERATING INCOME TAX ADJUSTMENTS UNDER EXISTING RATES 12-31-22	M. WINTER	53.53 IV.A.17
FIV-17-2 FIV-17-3	OPERATING INCOME TAX ADJUSTMENTS UNDER EXISTING RATES 12-31-22 CALCULATION OF DEFERRED FEDERAL INCOME TAXES ON ASSETS OTHER THAN ASSETS CONSTRUCTED WITH	M. WINTER M. WINTER	53.53 IV.A.17 53.53 IV.A.17
FIV-17-3	TAXABLE CUSTOMERS ADVANCES AND CONTRIBUTIONS NOT SUBJECT TO WEIGHTED AVERAGE RATE METHOD FOR THE TWELVE MONTH'S ENDING DECEMBER 31, 2022	WI. WINTER	55.55 IV.A. II
) STATE TAX ADJUSTMENT FOR BONUS DEPRECIATION - TWELVE MONTHS ENDING DECEMBER 31, 2022	M. WINTER	53.53 IV.A.17
FIV-17-4	CALCULATION OF EXCESS DEFERED FEDERAL INCOME TAXES ON ASSETS SUBJECT TO WEIGHTED AVERAGE RATE	M. WINTER	53.53 IV.A.17
FIV-17-5	METHOD FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2022 PRO FORMA OPERATING INCOME TAX ADJUSTMENTS UNDER EXISTING RATES 12-31-22	M. WINTER	53.53 IV.A.17
FIV-17-6	OPERATING INCOME TAX ADJUSTMENTS UNDER EXISTING RATES 2-29-24	M. WINTER	53.53 IV.A.17
FIV-17-7	OPERATING INCOME TAX ADJUSTMENTS UNDER EXISTING RATES 2-29-24	M. WINTER	53.53 IV.A.17
FIV-17-8	CALCULATION OF DEFERRED FEDERAL INCOME TAXES ON ASSETS OTHER THAN ASSETS CONSTRUCTED WITH TAXABLE CUSTOMERS ADVANCES AND CONTRIBUTIONS NOT SUBJECT TO WEIGHTED AVERAGE RATE METHOD FOR THE TWELVE MONTHS ENDING FEBRUARY 29, 2024	M. WINTER	53.53 IV.A.17
FIV-17-8(a FIV-17-9) STATE TAX ADJUSTMENT FOR BONUS DEPRECIATION - TWELVE MONTHS ENDING FEBRUARY 29, 2024 CALCULATION OF EXCESS DEFERRED FEDERAL INCOME TAXES ON ASSETS SUBJECT TO WEIGHTED AVERAGE RATE	M. WINTER M. WINTER	53.53 IV.A.17 53.53 IV.A.17
FIV-17-10	METHOD FOR THE TWELVE MONTHS ENDING FEBRUARY 29, 2024 PRO FORMA OPERATING INCOME TAX ADJUSTMENTS UNDER EXISTING RATES 2-29-24	M. WINTER	53.53 IV.A.17
FIV-17-11	PRO FORMA OPERATING INCOME TAX ADJUSTMENTS UNDER PROPOSED RATES 2-29-24	M. WINTER	53.53 IV.A.17
FIV-18	DEBT INTEREST UTILIZED FOR INCOME TAX CALCULATIONS 12-31-22 AND 2-29-24	M. WINTER	53.53 IV.A.18

Exhibit <u>Number</u> (1)	Title of Exhibit and/or Data Requirement Response (2)	<u>Witness</u> (3)	Pennsylvania Public Utility Commission <u>Regulation</u> (4)
FV-1 FV-1-1	MEASURE OF VALUE AND RATES OF RETURN AT ORIGINAL COST AS OF DECEMBER 31, 2022 AND FEBRUARY 29, 2024 DEFERRED FEDERAL INCOME TAXES RELATED TO ACCELERATED DEPRECIATION AS OF DECEMBER 31, 2022 AND FEBRUARY 29, 2024 DEDUCTED FROM THE MEASURE OF VALUE	D. COPPERSMITH M. POFF	I 53.53 V.A.1 53.53 V.A.1
FV-1-2	CUSTOMERS' ADVANCES UNDER CONSTRUCTION AND RELATED EXPENDITURES (FUNDS SUPPLIED THROUGH CUSTOMERS ADVANCES NOT EXPENDED) AS OF DECEMBER 31, 2022 AND FEBRUARY 29, 2024	D. COPPERSMITH	1 53.53 V.A.1
FV-1-3 FV-1-4	UTILITY PLANT ACQUISITION ADJUSTMENT MARGARETTA MOBILE HOME PARK UTILITY PLANT ACQUISITION ADJUSTMENT SECTION A WATER CORPORATION	D. COPPERSMITH D. COPPERSMITH	1 53.53 V.A.1
FV-1-5 FV-1-6	UTILITY PLANT ACQUISITION ADJUSTMENT YORK STARVIEW, LP UTILITY PLANT ACQUISITION ADJUSTMENT WESTWOOD MOBILE HOME PARK	D. COPPERSMITH D. COPPERSMITH	
FV-1-7 FV-1-8	UTILITY PLANT ACQUISITION ADJUSTMENT LINCOLN ESTATES MOBILE HOME PARK UTILITY PLANT ACQUISITION ADJUSTMENT THE MEADOWS	D. COPPERSMITH D. COPPERSMITH	
FV-1-9	UTILITY PLANT ACQUISITION ADJUSTMENT WRIGHTSVILLE BOROUGH MUNICIPAL AUTHORITY	D. COPPERSMITH	1 53.53 V.A.1
FV-1-10 FV-2	TAXES ON DEPOSITS FOR CONSTRUCTION AND CUSTOMER ADVANCES CONSTRUCTION WORK IN PROGRESS AS OF FEBRUARY 29, 2024	M. POFF D. COPPERSMITH	53.53 V.A.1 53.53 V.A.2
FV-3 FV-4	NON-REVENUE PRODUCING CONSTRUCTION WORK IN PROGRESS AS OF FEBRUARY 29, 2024 PLANT HELD FOR FUTURE USE	D. COPPERSMITH	
FV-5	WORKING CAPITAL - FUEL STOCKS	D. COPPERSMITH	1 53.53 V.A.5
FV-6 FV-7	MEASURES OF VALUE CASH WORKING CAPITAL	D. COPPERSMITH D. COPPERSMITH	
FV-8 FV-8-1	CASH WORKING CAPITAL REQUIREMENT AS OF DECEMBER 31, 2022 AND FEBRUARY 29, 2024 CASH WORKING CAPITAL REQUIREMENT LAG RELATIONSHIP BETWEEN OPERATING REVENUES AND OPERATING EXPENSES AND TAXES	D. COPPERSMITH D. COPPERSMITH	
FV-8-1(a)	DECEMBER 31, 2021	D. COPPERSMITH	
FV-8-1(b) FV-8-1(c)	,	D. COPPERSMITH D. COPPERSMITH	
()	CASH WORKING CAPITAL STUDY DAYS LAG IN PAYMENT OF PAYROLL TAXES TWELVE MONTHS ENDED DECEMBER 31, 2021	D. COPPERSMITH	
FV-8-1(e) FV-8-1(f)	CASH WORKING CAPITAL STUDY DAYS LAG IN PAYMENT OF PUBLIC UTILITY REALTY AND LOCAL PROPERTY TAXES TWELVE MONTHS ENDED DECEMBER 31, 2021 CASH WORKING CAPITAL STUDY DAYS LAG IN PAYMENT OF STATE AND FEDERAL INCOME TAXES TWELVE MONTHS	D. COPPERSMITH	
()	ENDED DECEMBER 31, 2021 CASH WORKING CAPITAL STUDY DAYS LAG IN RECEIPT OF REVENUES	M. POFF	53.53 V.A.8
FV-8-1 (g)	1 CASH WORKING CAPITAL REQUIREMENT	M. POFF	53.53 V.A.8
FV-8-1 (g) FV-8-2	2 CASH WORKING CAPITAL REQUIREMENT AVERAGE REVENUE COLLECTION DAYS THIRTEEN MONTH AVERAGE OF BUILDERS' DEPOSITS AND WATER REVENUES PAID IN ADVANCE	M. POFF D. COPPERSMITH	53.53 V.A.8 53.53 V.A.8
FV-8-3 FV-8-4	CASH WORKING CAPITAL REQUIREMENT INTEREST ADJUSTMENT THIRTEEN MONTH AVERAGE OF PREPAID PUBLIC UTILITY COMMISSION ASSESSMENT, OFFICE OF	D. COPPERSMITH	
	CONSUMER ADVOCATE ASSESSMENT, SMALL BUSINESS ADVOCATE ASSESSMENT AND DAMAGE	2.001.2.00	
FV-9	PREVENTION CONTROL ASSESSMENT AMORTIZED EXPENSES	D. COPPERSMITH	
FV-10 FV-11	FUNDS AVAILABILITY WORKING CAPITAL - MATERIALS AND SUPPLIES	M. POFF D. COPPERSMITH	53.53 V.A.10 53.53 V.A.11
FV-12 FV-12-1	PROJECTED PLANT ADDITIONS PROJECTED MONTHLY ACTIVITY AND BALANCES FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2022	M. WHEELER	53.53 V.A.12
	FOR UTILITY PLANT UNDER CONSTRUCTION AND UTILITY PLANT IN SERVICE	M. WHEELER	53.53 V.A.12
FV-12-2 FV-12-3	PROJECTED ADDITIONS PLACED IN SERVICE TWELVE MONTHS ENDING DECEMBER 31, 2022 PROJECTED RETIREMENTS REMOVED FROM SERVICE TWELVE MONTHS ENDING DECEMBER 31, 2022	M. WHEELER M. WHEELER	53.53 V.A.12 53.53 V.A.12
FV-12-4	PROJECTED MONTHLY ACTIVITY AND BALANCES FOR THE FOURTEEN MONTHS ENDING FEBRUARY 29, 2024 FOR UTILITY PLANT UNDER CONSTRUCTION AND UTILITY PLANT IN SERVICE	M. WHEELER	53.53 V.A.12
FV-12-5	PROJECTED ADDITIONS PLACED IN SERVICE FOURTEEN MONTHS ENDING FEBRUARY 29, 2024	M. WHEELER	53.53 V.A.12
FV-12-6 FV-13	PROJECTED RETIREMENTS REMOVED FROM SERVICE FOURTEEN MONTHS ENDING FEBRUARY 29, 2024 PROJECTED PLANT BALANCES	M. WHEELER D. COPPERSMITH	
FV-14 FV-15	SHARED ASSETS PLANT INCLUDED IN RATE BASE	D. COPPERSMITH D. COPPERSMITH	
FV-16	CONTRIBUTIONS IN AID OF CONSTRUCTION, CUSTOMERS ADVANCES FOR CONSTRUCTION, BUILDERS DEPOSITS AND CUSTOMERS DEPOSITS	D. COPPERSMITH	I 53.53 V.A.16
FV-16-1 FV-16-2	CONTRIBUTIONS IN AID OF CONSTRUCTION AS OF DECEMBER 31, 2022 CUSTOMERS' ADVANCES FOR CONSTRUCTION AS OF DECEMBER 31, 2022	D. COPPERSMITH D. COPPERSMITH	
FV-16-3 FV-16-4	CONTRIBUTIONS IN AID OF CONSTRUCTION AS OF FEBRUARY 29, 2024 CUSTOMERS' ADVANCES FOR CONSTRUCTION AS OF FEBRUARY 29, 2024	D. COPPERSMITH D. COPPERSMITH	
FVI-1	DEPRECIATION METHODS	J. SPANOS	53.53 VI.A.1
FVI-2 FVI-3	DEPRECIATION SURVIVOR CURVES DEPRECIATION SURVIVING ORIGINAL COST	J. SPANOS J. SPANOS	53.53 VI.A.2 53.53 VI.A.3
FVI-4 FVI-5	DEPRECIATION RESERVE DEPRECIATION	J. SPANOS J. SPANOS	53.53 VI.A.4 53.53 VI.A.5
FVI-6	DEPRECIATION SALVAGE AND COST OF REMOVAL	J. SPANOS	53.53 VI.A.6
FVII-1 FVII-2	RATE OF RETURN CAPITALIZATION RATIOS RATE OF RETURN LATEST PROSPECTUS	M. POFF M. POFF	53.53 VII.A.1 53.53 VII.A.2
FVII-3 FVII-4	RATE OF RETURN CAPITAL REQUIREMENTS RATE OF RETURN DEBT SCHEDULE	M. POFF M. POFF	53.53 VII.A.3 53.53 VII.A.4
FVII-5	RATE OF RETURN FINANCIAL DATA	M. POFF	53.53 VII.A.5
FVII-6 FVII-7	RATE OF RETURN AFUDC RATE RATE OF RETURN COVERAGE REQUIREMENTS	M. POFF M. POFF	53.53 VII.A.6 53.53 VII.A.7
FVII-8 FVII-9	RATE OF RETURN BUDGET RATE OF RETURN DEBT REACQUISITIONS	M. POFF M. POFF	53.53 VII.A.8 53.53 VII.A.9

Exhibit <u>Number</u> (1)	Title of Exhibit and/or Data Requirement Response (2)	<u>Witness</u> (3)	Pennsylvania Public Utility Commission <u>Regulation</u> (4)
FVII-10	RATE OF RETURN COMPENSATING BANK BALANCES	M. POFF	53.53 VII.A.10
FVII-11	RATE OF RETURN BANK NOTES PAYABLE	M. POFF	53.53 VII.A.11
FVII-12	RATE OF RETURN COMMON STOCK OFFERINGS	M. POFF	53.53 VII.A.12
FVII-13	RATE OF RETURN AFFILIATES	M. POFF	53.53 VII.A.13
FVII-14	RATE OF RETURN	M. POFF	53.53 VII.A.14
FVII-15	RATE OF RETURN FINANCIAL REPORTS	M. POFF	53.53 VII.A.15
FVII-16	RATE OF RETURN BALANCE SHEETS	M. POFF	53.53 VII.A.16
FVII-17	RATE OF RETURN BOND RATING	M. POFF	53.53 VII.A.17
FVII-18	RATE OF RETURN BOND RATING REPORTS	M. POFF	53.53 VII.A.18
FVII-19	RATE OF RETURN PRESENTATIONS TO SECURITY ANALYSTS	M. POFF	53.53 VII.A.19
FVII-20	RATE OF RETURN PROJECTED SECURITY ISSUANCES	M. POFF	53.53 VII.A.20
FVII-21 FVII-22	RATE OF RETURN DEBT REFINANCING RATE OF RETURN ANALYST REPORTS	M. POFF M. POFF	53.53 VII.A.21 53.53 VII.A.22
FVII-22 FVII-23	RATE OF RETURN AVAILAT REPORTS	M. POFF	53.53 VII.A.22
FVII-23	RATE OF RETURN DIVIDEND PAYMENTS TO PARENT	M. POFF	53.53 VII.A.24
FVII-25	RATE OF RETURN FINANCIAL PROJECTIONS	M. POFF	53.53 VII.A.25
FVII-26	RATE OF RETURN CONSTRUCTION BUDGET	M. POFF	53.53 VII.A.26
FVII-27	RATE OF RETURN CAPITAL STRUCTURE TARGET	M. POFF	53.53 VII.A.27
FVII-28	RATE OF RETURN SHORT TERM DEBT AND CONSTRUCTION WORK IN PROGRESS	M. POFF	53.53 VII.A.28
FVII-29	RATE OF RETURN OTHER DEBT	M. POFF	53.53 VII.A.29
FVII-30	RATE OF RETURN STOCK DIVIDENDS, SPLITS OR PAR VALUE CHANGES	M. POFF	53.53 VII.A.30
FVII-31	RATE OF RETURN PARENT CAPITAL STRUCTURE	M. POFF	53.53 VII.A.31
FVII-32	RATE OF RETURN FINANCIAL RATIOS	M. POFF	53.53 VII.A.32
FVIII-1	RATE STRUCTURE AND COST OF SERVICE	C. HEPPENSTALL	
FVIII-2	RATE STRUCTURE AND COST OF SERVICE SPECIAL RATE CONTRACTS	M. POFF	53.53 VIII.A-2
FIX-1	QUALITY OF SERVICE SDWA VIOLATIONS	M. WHEELER	53.53 IX.A.1
FIX-2	QUALITY OF SERVICE OPERATING PRESSURE STANDARDS	M. WHEELER	53.53 IX.A.2
FIX-3	QUALITY OF SERVICE SERVICE INTERRUPTIONS	M. WHEELER	53.53 IX.A.3
FIX-4	QUALITY OF SERVICE CUSTOMER COMPLAINTS	M. WHEELER	53.53 IX.A.4
FIX-5	QUALITY OF SERVICE DISTRIBUTION SYSTEM MAPPINGS	M. WHEELER	53.53 IX.A.5
FIX-6 FIX-7	QUALITY OF SERVICE WATER CONSERVATION QUALITY OF SERVICE METER TESTING	M. WHEELER M. WHEELER	53.53 IX.A.6 53.53 IX.A.7
FIA-7 FX-1	COMPARATIVE BALANCE SHEET AS OF FEBRUARY 29, 2024 AND DECEMBER 31, 2021	M. POFF	53.53 X.A.1
FX-1 FX-2	OTHER PHYSICAL PROPERTY, INVESTMENTS IN AFFILIATED COMPANIES AND OTHER INVESTMENTS	M. POFF M. POFF	53.53 X.A.1 53.53 X.A.2
174-2	AS OF FEBRUARY 29, 2024	M. I OI I	00.00 A.A.Z
FX-3	SPECIAL CASH DEPOSITS AS OF FEBRUARY 29, 2024	M. POFF	53.53 X.A.3
FX-4	NOTES RECEIVABLE, ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES AND OTHER ACCOUNTS RECEIVABLE	M. POFF	53.53 X.A.4
	AS OF FEBRUARY 29, 2024		
FX-5	ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS AS OF FEBRUARY 29, 2024	M. POFF	53.53 X.A.5
FX-6	PREPAYMENTS AS OF FEBRUARY 29, 2024	M. POFF	53.53 X.A.6
FX-7	OTHER CURRENT ASSETS AS OF FEBRUARY 29, 2024	M. POFF	53.53 X.A.7
FX-8	DEFERRED ASSETS AS OF FEBRUARY 29, 2024	M. POFF	53.53 X.A.8
FX-9	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	M. POFF	53.53 X.A.9
FX-10	OTHER DEFERRED CREDITS AS OF FEBRUARY 29, 2024	M. POFF	53.53 X.A.10
FX-11	OTHER RESERVES	M. POFF	53.53 X.A.11
FX-12	RETAINED EARNINGS FOR TWELVE MONTHS ENDING FEBRUARY 29, 2024 AND DECEMBER 31, 2022 AND	M. POFF	53.53 X.A.12
E V(4.0	ENDED DECEMBER 31, 2021 AND 2020		50 50 1/ 4 /0
FX-13	ADVANCES TO PARENT CORPORATION	M. POFF	53.53 X.A.13
FXI-1	OTHER DATA MONTHLY BALANCE SHEETS	M. POFF	53.53 XI.A.1
FXI-2 FXI-3	OTHER DATA INDEPENDENT AUDIT REPORT	M. POFF	53.53 XI.A.2
FXI-3 FXI-4	OTHER DATA BUDGET VARIANCE REPORTS OTHER DATA OPERATING AND CAPITAL BUDGETS	M. POFF M. POFF	53.53 XI.A.3
FXI-4 FXI-5	OTHER DATA OPERATING AND CAPITAL BODGETS OTHER DATA UNACCOUNTED FOR WATER	J. HAND	53.53 XI.A.4 53.53 XI.A.5
FXI-5 FXI-6	CORPORATE HISTORY	J. HAND	53.53 XI.A.5
FXII-0	COMPARISON OF BASE RATE CHARGES	J. HAND	53.53 XII.A.1
FXII-2	COMPARISON OF RESIDENTIAL COMPLAINT RATES AMONG INVESTOR-OWNED WATER COMPANIES	J. HAND	53.53 XII.A.2

Exhibit <u>Number</u> (1)	<u>Title of Exhibit and/or Data Requirement Response</u> (2)	<u>Witness</u> (3)	Pennsylvania Public Utility Commission <u>Regulation</u> (4)
H(b)-3W	Number of Customers as of December 31, 2021 Whose Bills Will be Increased	M. Poff	53.52(b)(3)
HI-1W	Statement of Income	M. Poff	53.53 I.A.1
HI-2W	Statement of Income Adjustments Under Existing Rates for the Twelve Months Ended December 31, 2021 and the Anticipated Statement of Income When the Proposed Rates Become Effective	M. Poff	53.53 I.A.2
HI-2-1W	Statement of Income Adjustments Under Existing Rates	D. Coppersmith	53.53 I.A.2
HII-1W	Gallons Sold (000 Omitted) and Operating Revenues for Twelve Months Ended December 31, 2021 and 2020 and Number of Customers as of December 31, 2021 and 2020	M. Poff	53.53 II.A.1
HII-2W	Operating Revenue Under Existing and Proposed Rates	M. Poff	53.53 II.A.1.2
HII-2-2W	Operating Revenue Adjustments Under Existing Rates	M. Poff	53.53 II.A.1.2
HII-2-3W	Operating Revenue Adjustments Under Existing Rates	M. Poff	53.53 II.A.1.2
HII-2-4W	Operating Revenue Adjustments Under Existing Rates	M. Poff	53.53 II.A.1.2
HII-2-5W	Operating Revenue Adjustments Under Existing Rates	M. Poff	53.53 II.A.1.2
HII-2-6W	Operating Revenue Adjustments Under Existing Rates	M. Poff	53.53 II.A.1.2
HII-2-7W	Operating Revenue Adjustments Under Existing Rates	M. Poff	53.53 II.A.1.2
HII-3W	Present and Proposed Tariff Rates	M. Poff	53.53 II.A.1.3
HII-4W	Customer Consumption Analysis and Rate Application	M. Poff	53.53 II.A.1.4
HII-5W	Accured Utility Revenues as of December 31, 2021 and 2020	M. Poff	53.53 II.A.1.5
HII-7W	Number of Customers, Customers Added and Lost and Consumption by Customer Classification for the Historic Test Year and Current Year to Date	M. Poff	53.53 II.A.1.7
HII-8W	Number of Customers and Consumption by Customer Classification for the Historic Test Year and Current Year to Date	M. Poff	53.53 II.A.1.8
HII-9W	Historical and Projected Number of Customers	M. Poff	53.53 II.A.1.9
HIII-1W	Comparative Statement of Operating Expenses for Twelve Months Ended December 31, 2021, 2020, and 2019	M. Poff	53.53 III.A.1
HIII-2W	Pro Forma Operating Expenses for Twelve Months Ended December 31, 2021 Under Existing and Proposed Rates	M. Poff	53.53 III.A.2
HIII-2-1W	Operating Expense Adjustments Under Existing Rates	M. Poff	53.53 III.A.2
HIII-2-2W	Operating Expense Adjustments Under Existing Rates	M. Poff	53.53 III.A.2
HIII-2-3W	Operating Expense Adjustments Under Existing Rates	M. Poff	53.53 III.A.2
HIII-2-9W	Operating Expense Adjustments Under Existing Rates	M. Poff	53.53 III.A.2
HIV-6W	Taxable Net Income Under Existing Rates for Twelve Months Ended December 31, 2021	M. Winter	53.53 IV.A.6
HIV-15W	Taxes Other Than Income Taxes	M. Winter	53.53 IV.A.15
HIV-15-1W	Operating Tax Other Than Income Tax Adjustments Under Existing Rates	M. Winter	53.53 IV.A.15
HIV-15-2W	Operating Tax Other Than Income Tax Adjustments Under Proposed Rates	M. Winter	53.53 IV.A.15
HIV-17W	Federal and State Income Taxes Under Existing Rates for Twelve Months Ended December 31, 2021 and Anticipated Federal and State Income Taxes when the Proposed Rates Become Effective	M. Winter	53.53 IV.A.17
HIV-17-2W	Operating Income Tax Adjustments Under Existing Rates	M. Winter	53.53 IV.A.17
HIV-17-3W	Calculation of Deferred Federal Income Taxes on Assets Other Than Assets Constructed with Taxable Customers Advances and Contributions Not Subject to Weighted Average Rate Method for the Twelve Months Ended December 31, 2021	M. Winter	53.53 IV.A.17
HIV-17-3(a)W	State Tax Adjustment for Bonus Depreciation - Twelve Months Ended December 31, 2021	M. Winter	53.53 IV.A.17
HIV-17-4W	Calculation of Excess Deferred Federal Income Tax on Assets Subject to Weighted Average Rate Method for the Twelve Months Ending December 31, 2021	M. Winter	53.53 IV.A.17
HIV-17-5W	Operating Income Tax Adjustments Under Proposed Rates	M. Winter	53.53 IV.A.17
HIV-18W	Debt Interest Utilized for Income Tax Calculations	M. Winter	53.53 IV.A.18
HV-1W	Measure of Value and Rates of Return at Original Cost as of December 31, 2021	D. Coppersmith	53.53 V.A.1
HV-1-1W	Deferred Federal Income Taxes Related to Accelerated Depreciation as of December 31, 2021 Deducted from the Measure of Value	M. Poff	53.53 V.A.1
HV-1-2W	Utility Plant Acquisition Adjustment Felton Borough	D. Coppersmith	53.53 V.A.1
HV-1-3W	Taxes on Deposits for Construction and Customer Advances	M. Poff	53.53 V.A.1
HVII-28W	Rate of Return Short Term Debt and Construction Work in Progress	M. Poff	53.53 VII.A.28

Exhibit <u>Number</u> (1)	<u>Title of Exhibit and/or Data Requirement Response</u> (2)	<u>Witness</u> (3)	Pennsylvania Public Utility Commission <u>Regulation</u> (4)
F(a)-4W	Effect of the Change on the Utility's Customers	M. Poff	53.52(a)(4)
F(b)-1W	Specific Reasons for Proposed Increase in Water and Wastewater Rates	M. Poff	53.52(b)(1)
FI-2W	Statement of Income	M. Poff	53.53 I.A.2
FI-2-1W	Projected Statement of Income Adjustments Under Existing Rates for Twelve Months Ending December 31, 2022	D. Coppersmith	
FI-2-2W	Projected Statement of Income Adjustments Under Existing Rates for Twelve Months Ending February 29, 2024	D. Coppersmith	
FII-2W	Operating Revenues Under Existing and Proposed Rates for Twelve Months Ending February 29, 2024	M. Poff	53.53 II.A.2
FII-2-1W FII-2-2W	Operating Revenues Under Existing Rates for Twelve Months Ending December 31, 2022 Operating Revenues Under Existing Rates for Twelve Months Ending December 31, 2022	M. Poff M. Poff	53.53 II.A.2 53.53 II.A.2
FII-2-3W	Operating Revenues Under Existing Rates for Twelve Months Ending December 31, 2022	M. Poff	53.53 II.A.2
FII-2-4W	Operating Revenues Under Existing Rates for Twelve Months Ending December 31, 2022	M. Poff	53.53 II.A.2
FII-2-5W	Operating Revenues Under Existing Rates for Twelve Months Ending February 29, 2024	M. Poff	53.53 II.A.2
FII-2-6W	Operating Revenues Under Existing Rates for Twelve Months Ending February 29, 2024	M. Poff	53.53 II.A.2
FII-2-7W	Operating Revenues Under Existing Rates for Twelve Months Ending February 29, 2024	M. Poff	53.53 II.A.2
FII-2-8W	Operating Revenues Under Existing Rates for Twelve Months Ending February 29, 2024	M. Poff	53.53 II.A.2
FII-2-9W	Operating Revenues Under Existing Rates for Twelve Months Ending February 29, 2024	M. Poff	53.53 II.A.2
FII-2-10W	Operating Revenues Under Existing Rates for Twelve Months Ending February 29, 2024	M. Poff	53.53 II.A.2
FII-3W	Present and Proposed Rates	M. Poff	53.53 II.A.3
FII-4W	Customer Consumption Analysis and Rate Application	M. Poff	53.53 II.A.4
FII-5W	Accrued Utility Revenues	M. Poff	53.53 II.A.5
FII-7W	Number of Customers, Customers Added and Lost, and Consumption by Customer Classification for the Historic Test Year and Current Year to Date	M. Poff	53.53 II.A.7
FII-8W	Number of Customers and Consumption by Customer Classification for the Historic Test Year and Current Year to Date	M. Poff	53.53 II.A.8
FII-9W	Historical and Projected Number of Customers	M. Poff	53.53 II.A.9
FIII-2W FIII-2-4W	Pro Forma Operating Expenses for Twelve Months Ending February 29, 2020 Under Existing and Proposed Rates Operating Expense Adjustments Under Existing Rates - Inflation 12/31/22	M. Poff M. Poff	53.53 III.A.2 53.53 III.A.2
FIII-2-6W	Operating Expense Adjustments Under Existing Rates - Allocation from Water Operations 12/31/22	M. Poff	53.53 III.A.2
FIII-2-13W	Operating Expense Adjustments Under Existing Rates - Pro Forma Allocation from Water Operations 12/31/22	M. Poff	53.53 III.A.2
FIII-2-20W	Operating Expense Adjustments Under Existing Rates - Projected Allocation from Water Operations 02/29/24	M. Poff	53.53 III.A.2
FIII-2-28W	Operating Expense Adjustments Under Existing Rates - Inflation 02/29/24	M. Poff	53.53 III.A.2
FIII-2-30W	Operating Expense Adjustments Under Existing Rates - Pro Forma Allocation from Water Operations 02/29/24	M. Poff	53.53 III.A.2
FIV-15W	Taxes Other Than Income Taxes	M. Winter	53.53 IV.A.15
FIV-15-1W	Operating Tax Other Than Income Tax Adjustments Under Existing Rates - Projected Assessment 12/31/22	M. Winter	53.53 IV.A.15
FIV-15-2W	Operating Tax Other Than Income Tax Adjustments Under Existing Rates - Pro Forma Assessment 12/31/22	M. Winter	53.53 IV.A.15
FIV-15-3W	Operating Tax Other Than Income Tax Adjustments Under Existing Rates - Projected Assessment 02/29/2024	M. Winter	53.53 IV.A.15
FIV-15-4W	Operating Tax Other Than Income Tax Adjustments Under Existing Rates - Pro Forma Assessment 02/29/2024	M. Winter	53.53 IV.A.15
FIV-15-5W	Operating Tax Other Than Income Tax Adjustments Under Proposed Rates - Pro Forma Assessment 02/29/20	M. Winter	53.53 IV.A.15
FIV-17W	Federal and State Income Taxes Under Existing Rates for Twelve Months Ending February 29, 2024 and Anticipated Federal and State Income Taxes when the Proposed Rates Become Effective	M. Winter	53.53 IV.A.17
FIV-17-2W	Operating Income Tax Adjustments Under Existing Rates 12/31/22	M. Winter	53.53 IV.A.17
FIV-17-3W	Calculation of Deferred Federal Income Taxes on Assets other than Assets Constructed with Taxable Customers Advances and Contributions Not Subject to Weighted Average Rate Method for the Twelve Months Ending	M. Winter	53.53 IV.A.17
	December 31, 2022	MA Mainten	
FIV-17-3(a)W FIV-17-4W	State Tax Adjustment for Bonus Depreciation - Twelve Months Ending December 31, 2022 Calculation of Excess Deferred Federal Income Tax on Assets Subject to Weighted Average Rate Method	M. Winter M. Winter	53.53 IV.A.17 53.53 IV.A.17
FIV-17-5W	for the Twelve Months Ending December 31, 2022 Pro Forma Operating Income Tax Adjustments Under Existing Rates 12/31/22	M. Winter	53.53 IV.A.17
FIV-17-7W	Operating Income Tax Adjustments Under Existing Rates 02/29/24	M. Winter	53.53 IV.A.17
FIV-17-8W	Calculation of Deferred Federal Income Taxes on Assets other than Assets Constructed with Taxable Customers	M. Winter	53.53 IV.A.17
	Advances and Contributions Not Subject to Weighted Average Rate Method for the Twelve Months Ending February 29, 2024		
FIV-17-8(a)W	State Tax Adjustment for Bonus Depreciation - Twelve Months Ending February 29, 2024	M. Winter	53.53 IV.A.17
FIV-17-9W	Calculation of Excess Deferred Federal Income Tax on Assets Subject to Weighted Average Rate Method for the Twelve Months Ending February 29, 2024	M. Winter	53.53 IV.A.17
FIV-17-10W	Pro Forma Operating Income Tax Adjustments Under Existing Rates 02/29/24	M. Winter	53.53 IV.A.17
FIV-17-11W	Operating Income Tax Adjustments Under Proposed Rates 02/29/24	M. Winter	53.53 IV.A.17
FIV-18W	Debt Interest Utilized for Income Tax Calculations 12/31/22 and 02/29/24	M. Winter	53.53 IV.A.18
FV-1W	Measure of Value and Rates of Return at Original Cost as of February 29, 2020	D. Coppersmith	53.53 V.A.1
FV-1-1W	Deferred Federal Income Taxes Related to Accelerated Depreciation as of December 31, 2018 and February 29, 2020 Deducted from the Measure of Value	M. Poff	53.53 V.A.1
FV-1-2W	Utility Plant Acquisition Adjustment Felton Borough	D. Coppersmith	
FV-1-3W	Taxes on Deposits for Construction and Customer Advances	M. Poff	53.53 V.A.1
FV-12-1W	Projected Monthly Activity and Balances for the Twelve Months Ending December 31, 2022 for Utility Plant Under Construction and Utility Plant in Service	M. Wheeler	53.53 V.A.12
FV-12-2W	Projected Additions Placed in Service Twelve Months Ending December 31, 2022	M. Wheeler	53.53 V.A.12
FV-12-3W	Projected Retirements Removed from Service Twelve Months Ending December 31, 2022	M. Wheeler	53.53 V.A.12

Exhibit <u>Number</u> (1)	<u>Title of Exhibit and/or Data Requirement Response</u> (2)	<u>Witness</u> (3)	Pennsylvania Public Utility Commission <u>Regulation</u> (4)
FV-12-4W	Projected Monthly Activity and Balances for the Fourteen Months Ending February 29, 2024 for Utility Plant Under Construction and Utility Plant in Service	M. Wheeler	53.53 V.A.12
FV-12-5W	Projected Additions Placed in Service Fourteen Months Ending February 29, 2024	M. Wheeler	53.53 V.A.12
FV-12-6W	Projected Retirements Removed from Service Fourteen Months Ending February 29, 2024	M. Wheeler	53.53 V.A.12
FV-16-1W	Contributions in Aid of Construction as of December 31, 2022	D. Coppersmith	53.53 V.A.16
FV-16-3W	Contributions in Aid of Construction as of February 29, 2020	D. Coppersmith	53.53 V.A.16