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Devin Ryan

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File #: 210634

May 30, 2025

***VIA HAND DELIVERY***

Matthew Homsher, Secretary  
Pennsylvania Public Utility Commission  
Commonwealth Keystone Building  
400 North Street, 2nd Floor North  
P.O. Box 3265  
Harrisburg, PA 17105-3265

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MAY 30 2025 PM 3:02

**Re: Pennsylvania Public Utility Commission v. The York Water Company - Water  
Division  
Docket No. R-2025-3053442**

**Pennsylvania Public Utility Commission v. The York Water Company - Wastewater  
Division  
Docket No. R-2025-3053573**

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Dear Secretary Homsher:

Enclosed please find Supplement No. 165 to Tariff Water-Pa. P.U.C. No. 14 (“Supplement No. 165”) and Supplement No. 26 to Tariff Wastewater-Pa. P.U.C. No. 1 (“Supplemental No. 26”) filed to become effective August 1, 2025. In Supplement No. 165, The York Water Company (“York Water” or the “Company”) proposes a general increase in water rates of \$20,311,978 per year, and in Supplement No. 14, York Water proposes a general increase in wastewater rates of \$3,857,507 per year. The proposed Tariff supplements are also included in Exhibit Nos. FII-3 and FII-3W of the rate filing.

Also enclosed please find one paper copy and one CD of each of the following materials submitted as supporting data as required pursuant to 52 Pa. Code §§ 53.52 and 53.53:

1. Index
2. Volumes 1 through 9 – Rate Study and Data in Support of Proposed Supplement No. 165 to Tariff Water-Pa. P.U.C. No. 14.

3. Volumes 10 through 11 – Rate Study and Data in Support of Proposed Supplement No. 26 to Tariff Wastewater-Pa. P.U.C. No. 1.
4. Volume 12 – Direct Testimony of Joseph T. Hand, Matthew J. Scarpato, Matthew E. Poff, and Daniel E. Coppersmith Relative to the Historic Test Year for Water, York Water Statement Nos. 1-4, respectively.
5. Volume 13 – Direct Testimony of Matthew E. Poff and Daniel E. Coppersmith Relative to the Future and Fully Projected Future Test Years for Water, York Water Statement Nos. 103 and 104, respectively.
6. Volume 14 – Direct Testimony of Dylan W. D’Ascendis and Schedules DWD-1 through DWD-9 Relative to Fair Rate of Return, York Water Statement No. 105.
7. Volume 15 – Direct Testimony of Matthew E. Poff and Daniel E. Coppersmith Relative to Historic Test Year for Wastewater, York Water Statement Nos. 3W and 4W, respectively.
8. Volume 16 – Direct Testimony of Matthew E. Poff and Daniel E. Coppersmith Relative to the Future and Fully Projected Future Test Years for Wastewater, York Water Statement Nos. 103W and 104W, respectively.
9. Volume 17 – Calculated Annual Depreciation Accruals Related to Water Utility Plant as of December 31, 2024, Exhibit HVI, Calculated Annual Depreciation Accruals Related to Water Utility Plant as of December 31, 2025, Exhibit No. FVI-A, and Calculated Annual Depreciation Accruals Related to Water Utility Plant as of February 28, 2027, Exhibit No. FVI-B.
10. Volume 18 – Calculated Annual Depreciation Accruals Related to Wastewater Utility Plant as of December 31, 2024, Exhibit HVI-W, Calculated Annual Depreciation Accruals Related to Wastewater Utility Plant as of December 31, 2025, Exhibit No. FVI-WA and Calculated Annual Depreciation Accruals Related to Wastewater Utility Plant as of February 28, 2027, Exhibit No. FVI-WB.
11. Volume 19 – Direct Testimony of John J. Spanos Relative to the Calculated Annual Depreciation Accruals Related to Water and Wastewater Utility Plant as of December 31, 2024, December 31, 2025, and February 28, 2027, York Water Statement No. 106.
12. Volume 20 – Water Cost of Service Allocation Study as of February 28, 2027, and Proposed Customer Rates, Exhibit No. FVIII.
13. Volume 21 – Wastewater Cost of Service Allocation Study as of February 28, 2027, and Proposed Customer Rates, Exhibit No. FVIII-WA.

14. Volume 22 – Direct Testimony of Gregory R. Herbert Relative to the Cost of Service Allocation Studies and Proposed Customer Rates, York Water Statement No. 107.

On January 5, 2017, York Water filed a Petition with the Pennsylvania Public Utility Commission (“Commission”) pursuant to 66 Pa. C.S. § 1311(c) of the Public Utility Code to present combined rate filings for its water and wastewater operations in its next and subsequent filings for general rate increases. By Opinion and Order entered February 10, 2017, at Docket No. P-2017-2582839, the Commission granted York Water’s Petition. The Company is not proposing to allocate a portion of the wastewater increase in this case to its water customers.

The data in support of the proposed base rate increase is based upon a Historic Test Year ended December 31, 2024, and a Fully Projected Future Test Year ending February 28, 2027, as adjusted for ratemaking purposes. On February 14 and 21, 2025, York Water filed letters on behalf of its Water Division and Wastewater Division, respectively, requesting the Commission’s permission to depart from the requirements of 52 Pa. Code § 53.52(b)(2) concerning the time period between the end of the Historic Test Year and the date on which a proposed increase in base rates is filed, so that York Water would be permitted to submit this base rate filing on or before May 30, 2025. By letters dated February 26, 2025, the Commission granted York Water’s requests.

York Water will be represented in this proceeding by Michael W. Hassell, Esquire Devin T. Ryan, Esquire, and Alice. A. Wade, Esquire and requests that all correspondence and inquiries regarding this rate filing be directed as follows:

Michael W. Hassell (ID # 34851)  
Post & Schell, P.C.  
17 North Second Street, 12<sup>th</sup> Floor  
Harrisburg, PA 17101-1601  
Phone: 717-612-6029  
Fax: 717-731-1985  
E-mail: mhassell@postschell.com

Devin T. Ryan (ID # 316602)  
Alice A. Wade (ID # 335228)  
Post & Schell, P.C.  
One Oxford Centre  
301 Grant Street, Suite 3010  
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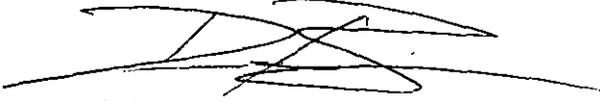
Matthew Homsher, Secretary  
May 30, 2025  
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As part of this filing, York Water is requesting certain positive acquisition adjustments pursuant to Section 1327(a) of the Public Utility Code and certain negative acquisition adjustments pursuant to Section 1327(e) of the Public Utility Code, as explained in the Company's Direct Testimony.

York Water has elected to use the alternative method of customer notification (bill insert) for existing customers for the proposed rates set forth in Supplement No. 165 (Water) and Supplement No. 26 (Wastewater).

Copies of the foregoing have been served upon the parties listed below and on the Certificate of Service.

Respectfully submitted,



Devin Ryan  
Principal

DR/sa  
Enclosures

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cc: Office of Administrative Law Judge  
Office of Special Assistants  
Bureau of Technical Utility Services  
Certificate of Service

**CERTIFICATE OF SERVICE**

I hereby certify that a true and correct copy of the foregoing has been served upon the following persons, in the manner indicated, in accordance with the requirements of 52 Pa. Code § 1.54 (relating to service by a participant).

**VIA E-MAIL**

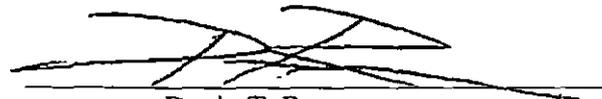
Carrie Wright, Esquire  
Bureau of Investigation & Enforcement  
Commonwealth Keystone Building  
400 North Street, 2nd Floor West  
PO Box 3265  
Harrisburg, PA 17105-3265  
[carwright@pa.gov](mailto:carwright@pa.gov)

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Rebecca Lyttle, Esquire  
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555 Walnut Street  
Forum Building, 1<sup>st</sup> Floor  
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Jacob D. Guthrie, Esquire  
Ryan Morden, Esquire  
Katherine M. Kennedy, Esquire  
Office of Consumer Advocate  
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Date: May 30, 2025

  
Devin T. Ryan

**THE YORK WATER COMPANY  
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION  
INDEX OF HISTORIC TEST YEAR EXHIBITS  
WATER**

<u>Exhibit Number</u> (1)	<u>Title of Exhibit and/or Data Requirement Response</u> (2)	<u>Witness</u> (3)	<u>Pennsylvania Public Utility Commission 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, 2024	M. POFF	53.52(b)(2)
H(b)-3	NUMBER OF CUSTOMERS AS OF DECEMBER 31, 2024 WHOSE BILLS WILL BE INCREASED	M. POFF	53.52(b)(3)
H(b)-4	CALCULATION OF THE PROPOSED REVENUE INCREASE PROJECTED TO AN ANNUAL BASIS	M. POFF	53.52(b)(4)
H(b)-5	NUMBER OF CUSTOMERS WHOSE BILLS WILL BE DECREASED	M. POFF	53.52(b)(5)
H(b)-6	CALCULATION OF THE PROPOSED REVENUE DECREASE PROJECTED TO AN ANNUAL BASIS	M. POFF	53.52(b)(6)
H(c)-1	EXISTING RATES FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2024 AND ANTICIPATED RATE OF RETURN TO BE EARNED WHEN THE PROPOSED RATES BECOME EFFECTIVE	D. COPPERSMITH	53.52(c)(1)
H(c)-2	BALANCE SHEET AS OF DECEMBER 31, 2024	M. POFF	53.52(c)(2)
H(c)-3	SUMMARY BY PLANT ACCOUNTS OF THE BOOK VALUE OF FIXED CAPITAL INSTALLED AS OF DECEMBER 31, 2024	D. COPPERSMITH	53.52(c)(3)
H(c)-4	DEPRECIATION RESERVE PER BOOKS AS OF DECEMBER 31, 2024 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, 2024	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	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
HI-1	GALLONS SOLD (000 OMITTED) AND OPERATING REVENUES FOR TWELVE MONTHS ENDED DECEMBER 31, 2024 AND 2023 AND NUMBER OF CUSTOMERS AS OF DECEMBER 31, 2024 AND 2023	M. POFF	53.53 II.A. 1
HI-2	OPERATING REVENUE UNDER EXISTING AND PROPOSED RATES FOR TWELVE MONTHS ENDED DECEMBER 31, 2024	M. POFF	53.53 II.A. 1.2
HI-2-1	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 II.A. 1.2
HI-2-2	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 II.A. 1.2
HI-2-3	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 II.A. 1.2
HI-2-4	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 II.A. 1.2
HI-2-5	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 II.A. 1.2
HI-2-6	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 II.A. 1.2
HI-2-7	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 II.A. 1.2
HI-2-8	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 II.A. 1.2
HI-2-9	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 II.A. 1.2
HI-2-10	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 II.A. 1.2
HI-2-11	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 II.A. 1.2
HI-2-12	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 II.A. 1.2
HI-2-13	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 II.A. 1.2
HI-2-14	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 II.A. 1.2
HI-2-15	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 II.A. 1.2
HI-2-16	OPERATING REVENUE ADJUSTMENTS UNDER PROPOSED RATES	M. POFF	53.53 II.A. 1.2
HI-3	PRESENT AND PROPOSED TARIFF RATES	M. POFF	53.53 II.A. 3
HI-4	CUSTOMER CONSUMPTION ANALYSIS AND RATE APPLICATION	M. POFF	53.53 II.A. 4
HI-5	ACCRUED UTILITY REVENUES AS OF DECEMBER 31, 2024 AND 2023	M. POFF	53.53 II.A. 5
HI-6	MISCELLANEOUS WATER REVENUES FOR TWELVE MONTHS ENDED DECEMBER 31, 2024, 2023 AND 2022	M. POFF	53.53 II.A. 6
HI-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	53.53 II.A. 7
HI-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
HI-9	HISTORICAL AND PROJECTED NUMBER OF CUSTOMERS	M. POFF	53.53 II.A. 9
HI-10	PRIVATE AND PUBLIC FIRE PROTECTION	M. POFF	53.53 II.A. 10
HI-11	SALES FOR RESALE	M. POFF	53.53 II.A. 11
HI-12	TEN LARGEST CUSTOMERS	M. POFF	53.53 II.A. 12
HI-13	TEN LARGEST SALES FOR RESALE CUSTOMERS	M. POFF	53.53 II.A. 13
HI-1	COMPARATIVE STATEMENT OF OPERATING EXPENSES FOR TWELVE MONTHS ENDED DECEMBER 31, 2024, 2023 AND 2022	M. POFF	53.53 III.A. 1
HI-2	PRO FORMA OPERATING EXPENSES FOR TWELVE MONTHS ENDED DECEMBER 31, 2024 UNDER EXISTING AND PROPOSED RATES	M. POFF	53.53 III.A. 2
HI-2-1	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 III.A. 2
HI-2-2	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 III.A. 2
HI-2-3	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 III.A. 2
HI-2-4	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 III.A. 2
HI-2-4 (a)	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 III.A. 2
HI-2-5	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 III.A. 2
HI-2-6	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 III.A. 2
HI-2-7	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 III.A. 2

**THE YORK WATER COMPANY**  
**DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION**  
**INDEX OF HISTORIC TEST YEAR EXHIBITS**  
**WATER**

<u>Exhibit Number</u> (1)	<u>Title of Exhibit and/or Data Requirement Response</u> (2)	<u>Witness</u> (3)	<u>Pennsylvania Public Utility Commission Regulation</u> (4)
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	NOT USED THIS CASE		
HIII-2-12	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 III.A.2
HIII-2-13	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 III.A.2
HIII-2-14	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	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	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 III.A.2
HIII-2-21	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 III.A.2
HIII-2-22	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 III.A.2
HIII-2-23	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	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 III.A.2
HIII-2-29	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 III.A.2
HIII-2-30	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	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 III.A.2
HIII-2-36	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 III.A.2
HIII-2-37	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 III.A.2
HIII-2-38	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 III.A.2
HIII-2-39	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 III.A.2
HIII-2-40	OPERATING EXPENSE ADJUSTMENTS UNDER PROPOSED RATES	M. POFF	53.53 III.A.2
HIII-3	EXTRAORDINARY PROPERTY LOSSES FOR TWELVE MONTHS ENDED DECEMBER 31, 2024	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, 2024 AND 2023	M. POFF	53.53 III.A.6
HIII-7	OFFICE SPACE AND EQUIPMENT LEASES AND COMPUTER RENTALS	M. POFF	53.53 III.A.7
HIII-8	MAJOR STORM DAMAGE COST FOR TWELVE MONTHS ENDED DECEMBER 31, 2024	M. POFF	53.53 III.A.8
HIII-9	ADVERTISING EXPENSES FOR TWELVE MONTHS ENDED DECEMBER 31, 2024, 2023 AND 2022	M. POFF	53.53 III.A.9
HIII-10	SOCIAL AND SERVICE ORGANIZATION MEMBERSHIPS FOR TWELVE MONTHS ENDED DECEMBER 31, 2024	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, 2024, 2023, 2022	M. POFF	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, 2024	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	PENSION EXPENSE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2024, 2023, 2022	M. POFF	53.53 III.A.15
HIII-16	OPEB EXPENSE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2024	M. POFF	53.53 III.A.16
HIII-17	SFAS NO. 106 EXPENSE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2024	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	INCENTIVE COMPENSATION	J. HAND	53.53 III.A.22
HIII-23	INSURANCE PREMIUMS	M. POFF	53.53 III.A.23
HIII-24	PAYMENTS TO INDUSTRY ORGANIZATIONS	M. POFF	53.53 III.A.24
HIII-25	CANCELLED CONSTRUCTION PROJECTS	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
HIV-1	LATEST CORPORATE TAX REPORT AND LATEST CORPORATE TAX SETTLEMENT	M. POFF	53.53 IV.A.1
HIV-2	TAXES OTHER THAN INCOME TAXES IN ANOTHER STATE	M. POFF	53.53 IV.A.2
HIV-3	FEDERAL INCOME TAX REFUNDS FOR LAST THREE YEARS	M. POFF	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. POFF	53.53 IV.A.4
HIV-5	DEFERRED INVESTMENT TAX CREDIT AS OF DECEMBER 31, 2024	M. POFF	53.53 IV.A.5
HIV-6	TAXABLE NET INCOME UNDER EXISTING RATES FOR TWELVE MONTHS ENDED DECEMBER 31, 2024	M. POFF	53.53 IV.A.6
HIV-7	TAXABLE NET INCOME ALLOCATION	M. POFF	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. POFF	53.53 IV.A.8
HIV-9	COST OF REMOVAL DEDUCTED CURRENTLY FOR INCOME TAX PURPOSES	M. POFF	53.53 IV.A.9
HIV-10	TAX SAVINGS DUE TO THE USE OF ACCELERATED DEPRECIATION ON PROPERTY INSTALLED PRIOR TO 1970	M. POFF	53.53 IV.A.10

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<u>Exhibit Number</u> (1)	<u>Title of Exhibit and/or Data Requirement Response</u> (2)	<u>Witness</u> (3)	<u>Pennsylvania Public Utility Commission Regulation</u> (4)
HIV-11	INCOME TAX LOSS OR GAIN CARRYOVER	M. POFF	53.53 IV.A.11
HIV-12	TAXES ACCRUED AS OF DECEMBER 31, 2024	M. POFF	53.53 IV.A.12
HIV-13	CONSOLIDATED INCOME TAX RETURN	M. POFF	53.53 IV.A.13
HIV-14	FEDERAL INCOME TAX RETURNS	M. POFF	53.53 IV.A.14
HIV-15	TAXES OTHER THAN INCOME TAXES	M. POFF	53.53 IV.A.15
HIV-15-1	OPERATING TAX OTHER THAN INCOME TAX ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 IV.A.15
HIV-15-2	OPERATING TAX OTHER THAN INCOME TAX ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 IV.A.15
HIV-15-3	OPERATING TAX OTHER THAN INCOME TAX ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 IV.A.15
HIV-15-4	OPERATING TAX OTHER THAN INCOME TAX ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 IV.A.15
HIV-15-5	OPERATING TAX OTHER THAN INCOME TAX ADJUSTMENTS UNDER PROPOSED RATES	M. POFF	53.53 IV.A.15
HIV-16	DEFERRED INCOME TAXES	M. POFF	53.53 IV.A.16
HIV-17	FEDERAL AND STATE INCOME TAXES UNDER EXISTING RATES FOR TWELVE MONTHS ENDED DECEMBER 31, 2024 AND ANTICIPATED FEDERAL AND STATE INCOME TAXES WHEN THE PROPOSED RATES BECOME EFFECTIVE	M. POFF	53.53 IV.A.17
HIV-17-1	OPERATING INCOME TAX ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 IV.A.17
HIV-17-2	OPERATING INCOME TAX ADJUSTMENTS UNDER EXISTING RATES	M. POFF	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, 2024	M. POFF	53.53 IV.A.17
HIV-17-3(a)	STATE TAX ADJUSTMENT FOR BONUS DEPRECIATION - TWELVE MONTHS ENDED DECEMBER 31, 2024	M. POFF	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, 2024	M. POFF	53.53 IV.A.17
HIV-17-5	OPERATING INCOME TAX ADJUSTMENTS UNDER PROPOSED RATES	M. POFF	53.53 IV.A.17
HIV-18	DEBT INTEREST UTILIZED FOR INCOME TAX CALCULATIONS	M. POFF	53.53 IV.A.18
HV-1	MEASURE OF VALUE AND RATES OF RETURN AT ORIGINAL COST AS OF DECEMBER 31, 2024	D. COPPERSMITH	53.53 V.A.1
HV-1-1	DEFERRED FEDERAL INCOME TAXES RELATED TO ACCELERATED DEPRECIATION AS OF DECEMBER 31, 2024 DEDUCTED FROM THE MEASURE OF VALUE	M. POFF	53.53 V.A.1
HV-1-2	CUSTOMERS' ADVANCES UNDER CONSTRUCTION AND RELATED EXPENDITURES (FUNDS SUPPLIED THROUGH CUSTOMERS ADVANCES NOT EXPENDED) AS OF DECEMBER 31, 2024	D. COPPERSMITH	53.53 V.A.1
HV-1-3	UTILITY PLANT ACQUISITION ADJUSTMENT MARGARETTA MOBILE HOME PARK	D. COPPERSMITH	53.53 V.A.1
HV-1-4	NOT USED THIS CASE		
HV-1-5	NOT USED THIS CASE		
HV-1-6	UTILITY PLANT ACQUISITION ADJUSTMENT WESTWOOD MOBILE HOME PARK	D. COPPERSMITH	53.53 V.A.1
HV-1-7	UTILITY PLANT ACQUISITION ADJUSTMENT LINCOLN ESTATES MOBILE HOME PARK	D. COPPERSMITH	53.53 V.A.1
HV-1-8	UTILITY PLANT ACQUISITION ADJUSTMENT THE MEADOWS	D. COPPERSMITH	53.53 V.A.1
HV-1-9	UTILITY PLANT ACQUISITION ADJUSTMENT SCOTT WATER COMPANY	D. COPPERSMITH	53.53 V.A.1
HV-1-10	TAXES ON DEPOSITS FOR CONSTRUCTION AND CUSTOMER ADVANCES	M. POFF	53.53 V.A.1
HV-2	CONSTRUCTION WORK IN PROGRESS AS OF DECEMBER 31, 2024	D. COPPERSMITH	53.53 V.A.2
HV-3	NON-REVENUE PRODUCING CONSTRUCTION WORK IN PROGRESS AS OF DECEMBER 31, 2024	D. COPPERSMITH	53.53 V.A.3
HV-4	PLANT HELD FOR FUTURE USE	D. COPPERSMITH	53.53 V.A.4
HV-5	WORKING CAPITAL - FUEL STOCKS	D. COPPERSMITH	53.53 V.A.5
HV-6	MEASURES OF VALUE	D. COPPERSMITH	53.53 V.A.6
HV-7	CASH WORKING CAPITAL	D. COPPERSMITH	53.53 V.A.7
HV-8	CASH WORKING CAPITAL REQUIREMENT AS OF DECEMBER 31, 2024	D. COPPERSMITH	53.53 V.A.8
HV-8-1	CASH WORKING CAPITAL REQUIREMENT LAG RELATIONSHIP BETWEEN OPERATING REVENUES AND OPERATING EXPENSES AND TAXES	D. COPPERSMITH	53.53 V.A.8
HV-8-1(g)	CASH WORKING CAPITAL REQUIREMENT CALCULATION OF LAG DAYS IN RECEIPT OF REVENUES	M. POFF	53.53 V.A.8
HV-8-1(g)1	CASH WORKING CAPITAL REQUIREMENT	M. POFF	53.53 V.A.8
HV-8-1(g)2	CASH WORKING CAPITAL REQUIREMENT AVERAGE REVENUE COLLECTION DAYS	M. POFF	53.53 V.A.8
HV-8-2	THIRTEEN MONTH AVERAGE OF BUILDERS DEPOSITS AND WATER REVENUES PAID IN ADVANCE	D. COPPERSMITH	53.53 V.A.8
HV-8-3	CASH WORKING CAPITAL REQUIREMENT INTEREST ADJUSTMENT	D. COPPERSMITH	53.53 V.A.8
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	53.53 V.A.8
HV-9	AMORTIZED EXPENSES	D. COPPERSMITH	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	53.53 V.A.11
HV-12	PROJECTED PLANT ADDITIONS	J. HAND	53.53 V.A.12
HV-13	PROJECTED PLANT BALANCES	D. COPPERSMITH	53.53 V.A.13
HV-14	SHARED ASSETS	D. COPPERSMITH	53.53 V.A.14
HV-15	PLANT INCLUDED IN RATE BASE	D. COPPERSMITH	53.53 V.A.15
HV-16	CONTRIBUTIONS IN AID OF CONSTRUCTION, CUSTOMERS ADVANCES FOR CONSTRUCTION, BUILDERS DEPOSITS AND CUSTOMERS DEPOSITS	D. COPPERSMITH	53.53 V.A.16
HV-16-1	CONTRIBUTIONS IN AID OF CONSTRUCTION AS OF DECEMBER 31, 2024	D. COPPERSMITH	53.53 V.A.16
HV-16-2	CUSTOMERS' ADVANCES FOR CONSTRUCTION AS OF DECEMBER 31, 2024	D. COPPERSMITH	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
HVI-3	DEPRECIATION SURVIVING ORIGINAL COST	J. SPANOS	53.53 VI.A.3
HVI-4	DEPRECIATION RESERVE	J. SPANOS	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

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HVII-4	RATE OF RETURN DEBT SCHEDULE	M. POFF	53.53 VII.A.4
HVII-5	RATE OF RETURN FINANCIAL DATA	M. POFF	53.53 VII.A.5
HVII-6	RATE OF RETURN AFUDC RATE	M. POFF	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	RATE OF RETURN BANK NOTES PAYABLE	M. POFF	53.53 VII.A.11
HVII-12	RATE OF RETURN COMMON STOCK OFFERINGS	M. POFF	53.53 VII.A.12
HVII-13	RATE OF RETURN AFFILIATES	M. POFF	53.53 VII.A.13
HVII-14	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	RATE OF RETURN BOND RATING REPORTS	M. POFF	53.53 VII.A.18
HVII-19	RATE OF RETURN PRESENTATION TO SECURITY ANALYSTS	M. POFF	53.53 VII.A.19
HVII-20	RATE OF RETURN PROJECTED SECURITY ISSUANCES	M. POFF	53.53 VII.A.20
HVII-21	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	RATE OF RETURN FINANCIAL PROJECTIONS	M. POFF	53.53 VII.A.25
HVII-26	RATE OF RETURN CONSTRUCTION BUDGET	M. POFF	53.53 VII.A.26
HVII-27	RATE OF RETURN CAPITAL STRUCTURE TARGET	M. POFF	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	RATE OF RETURN FINANCIAL RATIOS	M. POFF	53.53 VII.A.32
HVIII-1	RATE STRUCTURE AND COST OF SERVICE	M. POFF	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. SCARPATO	53.53 IX.A.1
HIX-2	QUALITY OF SERVICE OPERATING PRESSURE STANDARDS	M. SCARPATO	53.53 IX.A.2
HIX-3	QUALITY OF SERVICE SERVICE INTERRUPTIONS	M. SCARPATO	53.53 IX.A.3
HIX-4	QUALITY OF SERVICE CUSTOMER COMPLAINTS	M. SCARPATO	53.53 IX.A.4
HIX-5	QUALITY OF SERVICE DISTRIBUTION SYSTEM MAPPING	M. SCARPATO	53.53 IX.A.5
HIX-6	QUALITY OF SERVICE WATER CONSERVATION	M. SCARPATO	53.53 IX.A.6
HIX-7	QUALITY OF SERVICE METER TESTING	M. SCARPATO	53.53 IX.A.7
HX-1	COMPARATIVE BALANCE SHEET AS OF DECEMBER 31, 2024 AND 2023	M. POFF	53.53 X.A.1
HX-2	OTHER PHYSICAL PROPERTY, INVESTMENTS IN AFFILIATED COMPANIES AND OTHER INVESTMENTS AS OF DECEMBER 31, 2024	M. POFF	53.53 X.A.2
HX-3	SPECIAL CASH DEPOSITS AS OF DECEMBER 31, 2024	M. POFF	53.53 X.A.3
HX-4	NOTES RECEIVABLE, ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES AND OTHER ACCOUNTS RECEIVABLE AS OF DECEMBER 31, 2024	M. POFF	53.53 X.A.4
HX-5	ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS AS OF DECEMBER 31, 2024	M. POFF	53.53 X.A.5
HX-6	PREPAYMENTS AS OF DECEMBER 31, 2024	M. POFF	53.53 X.A.6
HX-7	OTHER CURRENT ASSETS AS OF DECEMBER 31, 2024	M. POFF	53.53 X.A.7
HX-8	DEFERRED ASSETS AS OF DECEMBER 31, 2024	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, 2024	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, 2024, 2023 AND 2022	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

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Exhibit Number (1)	Title of Exhibit and/or Data Requirement Response (2)	Witness (3)	Pennsylvania Public Utility Commission Regulation (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	EFFECT OF THE CHANGE ON THE UTILITY'S CUSTOMERS	M. POFF	53.52(a)(4)
F(a)-5	EFFECT OF PROPOSED CHANGE	M. POFF	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	PLANS FOR INTRODUCING OR IMPLEMENTING THE CHANGES	M. POFF	53.52(a)(10)
F(a)-11	FCC, FERC OR COMMISSION ORDERS	M. POFF	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 28, 2027	M. POFF	53.52(b)(2)
F(b)-3	NUMBER OF CUSTOMERS AS OF FEBRUARY 28, 2027 WHOSE BILLS WILL BE INCREASED	M. POFF	53.52(b)(3)
F(b)-4	CALCULATION OF THE PROPOSED REVENUE INCREASE PROJECTED TO AN ANNUAL BASIS	M. POFF	53.52(b)(4)
F(b)-5	NUMBER OF CUSTOMERS WHOSE BILLS WILL BE DECREASED	M. POFF	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 28, 2027 AND ANTICIPATED RATE OF RETURN TO BE EARNED WHEN THE PROPOSED RATES BECOME EFFECTIVE	D. COPPERSMITH	53.52(c)(1)
F(c)-2	BALANCE SHEET AS OF FEBRUARY 28, 2027	M. POFF	53.52(c)(2)
F(c)-3	SUMMARY BY PLANT ACCOUNTS OF THE BOOK VALUE OF FIXED CAPITAL INSTALLED AS OF FEBRUARY 28, 2027	D. COPPERSMITH	53.52(c)(3)
F(c)-4	DEPRECIATION RESERVE PER BOOKS AS OF FEBRUARY 28, 2027 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 28, 2027	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	PROJECTED STATEMENT OF INCOME ADJUSTMENTS UNDER EXISTING RATES for Twelve Months Ending December 31, 2025	D. COPPERSMITH	53.53 I.A.2
FI-2-2	PROJECTED STATEMENT OF INCOME ADJUSTMENTS UNDER EXISTING RATES for Twelve Months Ending February 28, 2027	D. COPPERSMITH	53.53 I.A.2
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	RATES OF RETURN	M. POFF	53.53 I.A.5
FI-1	GALLONS SOLD (000 OMITTED) AND OPERATING REVENUES FOR TWELVE MONTHS ENDING DECEMBER 31, 2025 AND FEBRUARY 28, 2027 AND NUMBER OF CUSTOMERS AS OF DECEMBER 31, 2025 AND FEBRUARY 28, 2027	M. POFF	53.53 II.A.1
FI-2	OPERATING REVENUES UNDER EXISTING AND PROPOSED RATES FOR TWELVE MONTHS ENDING FEBRUARY 28, 2027	M. POFF	53.53 II.A.2
FI-2-1	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING DECEMBER 31, 2025	M. POFF	53.53 II.A.2
FI-2-2	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING DECEMBER 31, 2025	M. POFF	53.53 II.A.2
FI-2-3	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING DECEMBER 31, 2025	M. POFF	53.53 II.A.2
FI-2-4	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING DECEMBER 31, 2025	M. POFF	53.53 II.A.2
FI-2-5	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING DECEMBER 31, 2025	M. POFF	53.53 II.A.2
FI-2-6	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING DECEMBER 31, 2025	M. POFF	53.53 II.A.2
FI-2-7	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING DECEMBER 31, 2025	M. POFF	53.53 II.A.2
FI-2-8	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING DECEMBER 31, 2025	M. POFF	53.53 II.A.2
FI-2-9	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING DECEMBER 31, 2025	M. POFF	53.53 II.A.2
FI-2-10	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING DECEMBER 31, 2025	M. POFF	53.53 II.A.2
FI-2-11	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING DECEMBER 31, 2025	M. POFF	53.53 II.A.2
FI-2-12	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING DECEMBER 31, 2025	M. POFF	53.53 II.A.2
FI-2-13	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING DECEMBER 31, 2025	M. POFF	53.53 II.A.2
FI-2-14	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING DECEMBER 31, 2025	M. POFF	53.53 II.A.2
FI-2-15	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING DECEMBER 31, 2025	M. POFF	53.53 II.A.2
FI-2-16	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING DECEMBER 31, 2025	M. POFF	53.53 II.A.2
FI-2-17	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING DECEMBER 31, 2025	M. POFF	53.53 II.A.2
FI-2-18	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING DECEMBER 31, 2025	M. POFF	53.53 II.A.2
FI-2-19	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING DECEMBER 31, 2025	M. POFF	53.53 II.A.2
FI-2-20	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING FEBRUARY 28, 2027	M. POFF	53.53 II.A.2
FI-2-21	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING FEBRUARY 28, 2027	M. POFF	53.53 II.A.2
FI-2-22	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING FEBRUARY 28, 2027	M. POFF	53.53 II.A.2
FI-2-23	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING FEBRUARY 28, 2027	M. POFF	53.53 II.A.2
FI-2-24	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING FEBRUARY 28, 2027	M. POFF	53.53 II.A.2
FI-2-25	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING FEBRUARY 28, 2027	M. POFF	53.53 II.A.2
FI-2-26	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING FEBRUARY 28, 2027	M. POFF	53.53 II.A.2
FI-2-27	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING FEBRUARY 28, 2027	M. POFF	53.53 II.A.2
FI-2-28	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING FEBRUARY 28, 2027	M. POFF	53.53 II.A.2
FI-2-29	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING FEBRUARY 28, 2027	M. POFF	53.53 II.A.2
FI-2-30	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING FEBRUARY 28, 2027	M. POFF	53.53 II.A.2
FI-2-31	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING FEBRUARY 28, 2027	M. POFF	53.53 II.A.2
FI-2-32	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING FEBRUARY 28, 2027	M. POFF	53.53 II.A.2
FI-2-33	NOT USED THIS CASE		
FI-2-34	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING FEBRUARY 28, 2027	M. POFF	53.53 II.A.2
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<u>Exhibit Number</u> (1)	<u>Title of Exhibit and/or Data Requirement Response</u> (2)	<u>Witness</u> (3)	<u>Pennsylvania Public Utility Commission Regulation</u> (4)
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FIII-2-4	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PROJECTED AUDITING FEES 12-31-25	M. POFF	53.53 III.A.2
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FIII-2-7	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PROJECTED UNCOLLECTIBLE ACCOUNTS 12-31-25	M. POFF	53.53 III.A.2
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FIII-2-10	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PROJECTED CAPITALIZED OVERHEAD 12-31-25	M. POFF	53.53 III.A.2
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FIII-2-12	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PROJECTED MAINTENANCE EXPENSES 12-31-25	M. POFF	53.53 III.A.2
FIII-2-15	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PRO FORMA PAYROLL 12-31-25	M. POFF	53.53 III.A.2
FIII-2-15(a)	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PRO FORMA PAYROLL 12-31-25	M. POFF	53.53 III.A.2
FIII-2-15(b)	DISTRIBUTION OF PRO FORMA LABOR BASED ON COMPANY LABOR FOR THE TWO YEARS ENDED DECEMBER 31, 2024	M. POFF	53.53 III.A.2
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FIII-2-25(b)	DISTRIBUTION OF PRO FORMA LABOR BASED ON COMPANY LABOR FOR THE TWO YEARS ENDED DECEMBER 31, 2024	M. POFF	53.53 III.A.2
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FIII-2-28	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PROJECTED AUDITING FEES 2-28-27	M. POFF	53.53 III.A.2
FIII-2-29	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PROJECTED GENERAL INSURANCE 2-28-27	M. POFF	53.53 III.A.2
FIII-2-30	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PROJECTED WORKER'S COMPENSATION 2-28-27	M. POFF	53.53 III.A.2
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FIII-2-32	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PROJECTED ALLOCATION TO WASTEWATER 2-28-27	M. POFF	53.53 III.A.2
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FIII-2-36	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PROJECTED LOAD GROWTH 2-28-27	M. POFF	53.53 III.A.2
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FIII-2-40(a)	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PRO FORMA PAYROLL 2-28-27	M. POFF	53.53 III.A.2
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FIII-2-42	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PRO FORMA 401K MATCH 2-28-27	M. POFF	53.53 III.A.2
FIII-2-43	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PRO FORMA DEFERRED COMPENSATION 2-28-27	M. POFF	53.53 III.A.2
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FIII-2-49	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PRO FORMA CAPITALIZED OVERHEAD 2-28-27	M. POFF	53.53 III.A.2
FIII-2-50	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PRO FORMA LEAD AND COPPER RULE COMPLIANCE 2-28-27	M. POFF	53.53 III.A.2
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FIV-15-3	OPERATING TAX OTHER THAN INCOME TAX ADJUSTMENTS UNDER EXISTING RATES - PROJECTED SUTA 12-31-25	M. POFF	53.53 IV.A.15
FIV-15-4	OPERATING TAX OTHER THAN INCOME TAX ADJUSTMENTS UNDER EXISTING RATES - PROJECTED PURTA 12-31-25	M. POFF	53.53 IV.A.15
FIV-15-5	OPERATING TAX OTHER THAN INCOME TAX ADJUSTMENTS UNDER EXISTING RATES - PROJECTED ASSESSMENT 12-31-25	M. POFF	53.53 IV.A.15
FIV-15-6	OPERATING TAX OTHER THAN INCOME TAX ADJUSTMENTS UNDER EXISTING RATES - PRO FORMA FICA 12-31-25	M. POFF	53.53 IV.A.15
FIV-15-7	OPERATING TAX OTHER THAN INCOME TAX ADJUSTMENTS UNDER EXISTING RATES - PRO FORMA ASSESSMENT 12-31-25	M. POFF	53.53 IV.A.15
FIV-15-8	OPERATING TAX OTHER THAN INCOME TAX ADJUSTMENTS UNDER EXISTING RATES - PROJECTED FICA 2-28-27	M. POFF	53.53 IV.A.15
FIV-15-9	OPERATING TAX OTHER THAN INCOME TAX ADJUSTMENTS UNDER EXISTING RATES - PROJECTED ASSESSMENT 2-28-27	M. POFF	53.53 IV.A.15
FIV-15-10	OPERATING TAX OTHER THAN INCOME TAX ADJUSTMENTS UNDER EXISTING RATES - PRO FORMA FICA 2-28-27	M. POFF	53.53 IV.A.15
FIV-15-11	OPERATING TAX OTHER THAN INCOME TAX ADJUSTMENTS UNDER EXISTING RATES - PRO FORMA ASSESSMENT 2-28-27	M. POFF	53.53 IV.A.15
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FV-18	DEBT INTEREST UTILIZED FOR INCOME TAX CALCULATIONS 12-31-25 AND 2-28-27	M. POFF	53.53 IV.A.18
FV-1	MEASURE OF VALUE AND RATES OF RETURN AT ORIGINAL COST AS OF DECEMBER 31, 2025 AND FEBRUARY 28, 2027	D. COPPERSMITH	53.53 V.A.1
FV-1-1	DEFERRED FEDERAL INCOME TAXES RELATED TO ACCELERATED DEPRECIATION AS OF DECEMBER 31, 2025 AND FEBRUARY 28, 2027 DEDUCTED FROM THE MEASURE OF VALUE	M. POFF	53.53 V.A.1
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FV-1-3	UTILITY PLANT ACQUISITION ADJUSTMENT MARGARETTA MOBILE HOME PARK	D. COPPERSMITH	53.53 V.A.1
FV-1-4	NOT USED THIS CASE	D. COPPERSMITH	53.53 V.A.1
FV-1-5	NOT USED THIS CASE	D. COPPERSMITH	53.53 V.A.1
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FV-1-8	UTILITY PLANT ACQUISITION ADJUSTMENT THE MEADOWS	D. COPPERSMITH	53.53 V.A.1
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FV-8-1(g)	CASH WORKING CAPITAL STUDY DAYS LAG IN RECEIPT OF REVENUES	M. POFF	53.53 V.A.8
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<u>Exhibit Number</u> (1)	<u>Title of Exhibit and/or Data Requirement Response</u> (2)	<u>Witness</u> (3)	<u>Pennsylvania Public Utility Commission Regulation</u> (4)
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HI-2W	Statement of Income Adjustments Under Existing Rates for the Twelve Months Ended December 31, 2024 and the Anticipated Statement of Income When the Proposed Rates Become Effective	M. Poff	53.53 I.A.2
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HI-2-8W	Operating Revenue Adjustments Under Existing Rates	M. Poff	53.53 II.A.1.2
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HV-16W	Contributions In Aid Of Construction, Customers Advances For Construction, Builders Deposits and Customers Deposits	D. Coppersmith	53.53 V.A.16
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FI-4W	Customer Consumption Analysis and Rate Application	M. Poff	53.53 II.A.4
FI-5W	Accrued Utility Revenues	M. Poff	53.53 II.A.5
FI-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
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FIV-15-5W	Operating Tax Other Than Income Tax Adjustments Under Proposed Rates - Pro Forma Assessment 02/28/27	M. Poff	53.53 IV.A.15
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FIV-17-5W	Pro Forma Operating Income Tax Adjustments Under Existing Rates 12/31/25	M. Poff	53.53 IV.A.17
FIV-17-7W	Operating Income Tax Adjustments Under Existing Rates 02/28/27	M. Poff	53.53 IV.A.17
FIV-17-8W	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 28, 2027	M. Poff	53.53 IV.A.17
FIV-17-8(a)W	State Tax Adjustment for Bonus Depreciation - Twelve Months Ending February 28, 2027	M. Poff	53.53 IV.A.17
FIV-17-10W	Pro Forma Operating Income Tax Adjustments Under Existing Rates 02/28/27	M. Poff	53.53 IV.A.17
FIV-17-11W	Operating Income Tax Adjustments Under Proposed Rates 02/28/27	M. Poff	53.53 IV.A.17
FIV-18W	Debt Interest Utilized for Income Tax Calculations 12/31/25 and 02/28/27	M. Poff	53.53 IV.A.18
FV-1W	Measure of Value and Rates of Return at Original Cost as of February 28, 2027	D. Coppersmith	53.53 V.A.1
FV-1-1W	Deferred Federal Income Taxes Related to Accelerated Depreciation as of December 31, 2025 and February 28, 2027 Deducted from the Measure of Value	M. Poff	53.53 V.A.1
FV-1-2W	Utility Plant Acquisition Adjustment Felton Borough	D. Coppersmith	53.53 V.A.1
FV-1-3W	Utility Plant Acquisition Adjustment York Haven Borough	D. Coppersmith	53.53 V.A.1
FV-1-4W	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, 2025 for Utility Plant Under Construction and Utility Plant in Service	J. Hand	53.53 V.A.12
FV-12-2W	Projected Additions Placed in Service Twelve Months Ending December 31, 2025	J. Hand	53.53 V.A.12
FV-12-3W	Projected Retirements Removed from Service Twelve Months Ending December 31, 2025	J. Hand	53.53 V.A.12

**THE YORK WATER COMPANY  
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION  
INDEX OF FUTURE TEST YEAR EXHIBITS  
WASTEWATER**

<b>Exhibit Number (1)</b>	<b><u>Title of Exhibit and/or Data Requirement Response</u> (2)</b>	<b><u>Witness</u> (3)</b>	<b><u>Pennsylvania Public Utility Commission Regulation</u> (4)</b>
FV-12-4W	Projected Monthly Activity and Balances for the Fourteen Months Ending February 28, 2027 for Utility Plant Under Construction and Utility Plant in Service	J. Hand	53.53 V.A.12
FV-12-5W	Projected Additions Placed in Service Fourteen Months Ending February 28, 2027	J. Hand	53.53 V.A.12
FV-12-6W	Projected Retirements Removed from Service Fourteen Months Ending February 28, 2027	J. Hand	53.53 V.A.12
FV-16W	Contributions In Aid Of Construction, Customers Advances For Construction, Builders Deposits and Customers Deposits as of February 28, 2027	D. Coppersmith	53.53 V.A.16
FV-16-1W	Contributions in Aid of Construction as of December 31, 2025	D. Coppersmith	53.53 V.A.16
FV-16-2W	Customers' Advances for Construction as of December 31, 2025	D. Coppersmith	53.53 V.A.16
FV-16-3W	Contributions in Aid of Construction as of February 28, 2027	D. Coppersmith	53.53 V.A.16
FV-16-4W	Customers' Advances for Construction as of February 28, 2027	D. Coppersmith	53.53 V.A.16