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VOLUME 10

PENNSYLVANIA-AMERICAN WATER COMPANY

2025 GENERAL BASE RATE CASE
R-2025-3057983 (WATER)
R-2025-3058051 (WASTEWATER)

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

EXHIBIT NO. 11-A - DEPRECIATION STUDY
WATER OPERATIONS
AS OF JUNE 30, 2025

PAWC Statement No. 11

DIRECT TESTIMONY OF

JOHN J. SPANOS

WITH REGARD TO DEPRECIATION

DOCKET NOS.
R-2025-3057983 (WATER)
R-2025-3058051 (WASTEWATER)

DATE: NOVEMBER 14, 2025

PENNSYLVANIA-AMERICAN WATER COMPANY

DIRECT TESTIMONY OF JOHN J. SPANOS

Q. Please state your name and address.

A. My name is John J. Spanos. My business address is 300 Sterling Parkway, Mechanicsburg, Pennsylvania 17050 (formerly 207 Senate Avenue, Camp Hill, Pennsylvania 17011).

Q. With what firm are you associated?

A. I am associated with the firm of Gannett Fleming Valuation and Rate Consultants, LLC ("Gannett Fleming").

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

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

Q. What is your position in the firm?

A. I am President.

Q. What is your educational background?

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

Q. Are you a member of any professional societies?

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

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

A. Yes. The Society of Depreciation Professionals has established national standards for depreciation professionals. The Society administers an examination to become certified in this field. I passed the certification exam in September 1997 and was recertified in August 2003, February 2008, January 2013, February 2018 and February 2023.**Q. Please outline your experience in the field of depreciation.**

A. I have over 39 years of depreciation experience, which includes giving expert testimony in more than 500 cases before 47 regulatory commissions, including the Pennsylvania Public Utility Commission ("Commission"). My participation in the cases where I appeared as an expert witness has included conducting and analyzing depreciation studies for companies, government-owned utilities and other service providers in the electric, gas, water, wastewater and pipeline industries. In addition to the cases in which I submitted testimony, I have supervised over 900 other depreciation or valuation assignments. Please refer to Appendix A for additional information on my qualifications, work history, case experience and my leadership in the Society of Depreciation Professionals.

I. PURPOSE OF TESTIMONY AND OVERVIEW OF EXHIBITS

Q. What is the purpose of your testimony?

A. I was asked by Pennsylvania-American Water Company ("PAWC" or the "Company") to prepare depreciation studies of the Company's water and wastewater plant in service as of June 30, 2025, and its water and wastewater plant projected to be in service as of June 30, 2026 and June 30, 2027. The

depreciation studies are presented for the total water operations and separately for the four wastewater operations, consisting of the following:

(1) Water Operations

(2) Wastewater Sanitary Sewer System ("SSS") General Operations

(3) Butler Area Sewer Authority ("BASA") Wastewater Operations

(4) Wastewater Combined Sewer System ("CSS") Operations

(5) Elizabeth Borough Wastewater Operations

Additionally, I present a recommendation that, in future base rate proceedings, the depreciation analysis for wastewater operations be consolidated in order to produce a common depreciation rate by account for all of the Company's wastewater operations. This consolidation would simplify the depreciation analysis of PAWC wastewater operations for the Company, the Commission, and the parties in the proceeding.

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

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

- **Exhibit Nos. 11-A, 11-D, 11-G and 11-J** present the results of the depreciation studies for each water and wastewater operation as of June 30, 2025, except for Elizabeth Borough Operations because PAWC will acquire the system during the future test year ending June 30, 2026, as explained by Company witness Don Wieczenski in PAWC Statement No. 7.

- **Exhibit Nos. 11-B, 11-E, 11-H, 11-K and 11-M** present the results of the depreciation study for each water and wastewater operation as of June 30, 2026.
- **Exhibit Nos. 11-C, 11-F, 11-I, 11-L and 11-N** present the results of the depreciation study for each water and wastewater operation as of June 30, 2027.

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

II. DESCRIPTION OF THE DEPRECIATION STUDIES AND METHODS USED

Q. Please describe what is set forth in each of Exhibit Nos. 11-A through 11-N.

A. **Exhibit No. 11-A**, titled "2025 Depreciation Study - Calculated Annual Depreciation Accruals Related to Water Plant as of June 30, 2025," includes the results of the depreciation study related to the assets of the Water Operations as of June 30, 2025. The report also includes the detailed depreciation calculations.

Exhibit No. 11-B, titled "2026 Depreciation Study - Calculated Annual Depreciation Accruals Related to Water Plant as of June 30, 2026," includes the results of the depreciation study related to the assets of Water Operations estimated as of June 30, 2026. The report also includes explanatory text, statistics related to the estimation of service life, and the detailed depreciation calculations.

Exhibit No. 11-C titled "2027 Depreciation Study - Calculated Annual Depreciation Accruals Related to Water Plant as of June 30, 2027," includes the

results of the depreciation study related to the assets of Water Operations estimated as of June 30, 2027.

Exhibit Nos. 11-D through 11-N pertain to the Company's wastewater operations and are organized in the same fashion described above for PAWC's Water Operations. Except, as I noted before, there is no exhibit presenting the results of a depreciation study for the Elizabeth Borough Wastewater Operations as of June 30, 2025, because PAWC will acquire the system during the future test year ending June 30, 2026.

Q. What was the purpose of your depreciation studies?

A. The purpose of the depreciation studies is to estimate the annual depreciation accruals related to the water and wastewater plant in service for ratemaking purposes and, using Commission-approved procedures, to estimate the Company's book reserve as of June 30, 2025, June 30, 2026 and June 30, 2027.

Q. Is the Company's claim for annual depreciation in the current proceeding based on the same method of depreciation used in its most recent rate proceeding in Docket Nos. R-2023-3043189 and R-2023-3043190?

A. Yes, it is. For most plant accounts, the current claim for annual depreciation is based on the straight-line remaining life method of depreciation, which has been used for over 39 years. For Accounts 340.00, 342.00, 343.00, 344.00, 346.00, 347.00 and 348.00 for water assets and Accounts 390, 392, 393.00, 394.00, 396.00, 397.00 and 398.00 for wastewater assets, the claim for annual depreciation is based on the straight- line remaining life method of amortization. That method employs amortization accounting to distribute the unrecovered cost

of fixed capital assets over the remaining amortization period selected for each account.

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

A. The equal life group procedure is used in the current studies for all depreciable accounts and installation years of water and wastewater plant, which is the same procedure that has been used by the Company for many years with the Commission's approval and, in fact, was used most recently in the Company's last base rate case (Docket Nos. R-2023-3043189 and R-2023-3043190).

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

A. Yes. The current claim for accrued depreciation for water assets is the book reserve brought forward from the book reserves approved by the Commission at Docket Nos. R-842621, R-842675 and R-842755. Similarly, for wastewater assets, accrued depreciation is brought forward from a starting point previously approved by the Commission in prior rate proceedings and at the time of each acquisition.

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

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

Q. How was the book reserve as of June 30, 2026 and June 30, 2027 estimated?

A. The book reserve as of June 30, 2026 and June 30, 2027, by account, was projected by adding estimated accruals, gross salvage and the amortization of net salvage and subtracting estimated retirements and cost of removal from the book reserve as of June 30, 2025. Annual accruals were calculated based on average yearly or monthly plant balances. For most accounts, salvage and cost of removal were estimated by: (1) expressing actual salvage and cost of removal as a percent of retirements, by account, for the most recent five-year period; and (2) applying those percentages to the projected retirements by account. The projected book reserve, by account, was allocated to vintages for the purpose of the annual accrual calculation based on calculated accrued depreciation as of June 30, 2026 and June 30, 2027.

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

A. Yes. Service life studies were most recently performed in 2022 (based on plant data through 2021) for the Company's water assets and 2020 (based on plant data through 2019) for its wastewater assets. The service life studies were the basis for the service lives and survivor curves I used to calculate annual accruals.

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

A. The service life studies consisted of assembling and compiling historical data from the records related to the water and wastewater plant of the Company and its predecessors; statistically analyzing such data to obtain historical trends of survivor characteristics; obtaining supplementary information from management and operating personnel concerning Company practices and plans as they relate

to plant operations; and interpreting the above data to form judgments of service life characteristics.

Iowa-type survivor curves were used to describe the estimated survivor characteristics of the mass property groups. Individual service lives were used for major individual units of plant, such as reservoirs and buildings housing treatment plants, pump stations, offices and shops. The life span concept was recognized by coordinating the lives of associated plant installed in subsequent years with the probable retirement date defined by the life estimated for the major unit.

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

A. The data consisted of the entries made to record retirements and other transactions related to the water plant during the period 1960 to 2021 and the wastewater plant during the period 2000 to 2019. These entries were classified by depreciable group, type of transaction, the year in which the transaction took place, and the year in which the plant was installed. The types of transactions included in the data were plant additions, retirements, transfers, and balances.

Q. What was the source of these data?

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

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

A. Yes. The methods are the same ones that have been presented previously for the Company and for other water and wastewater companies before the Commission,

which have been accepted by the Commission in its past orders for water and wastewater utilities, including PAWC.

Q. Are the factors considered in your estimates of service life presented in Exhibit Nos. 11-B, 11-E, 11-H, 11-K and 11-M?

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

Q. Please outline the contents of Exhibit Nos. 11-B, 11-E, 11-H, 11-K and 11-M, which include the results of your service life studies for water and wastewater plant.

A. Exhibit No. 11-B is presented in eight parts. Part I, Introduction, discusses the plan of the report and the basis of the study. Part II, Estimation of Survivor Curves, presents descriptions of the considerations and the methods used in the service life studies. Part III, Service Life Considerations, presents the factors and judgments utilized in the average service life analysis. Part IV, Calculation of Annual and Accrued Depreciation, describes the procedures used in the calculation of group depreciation. Part V, Results of Study, presents a summary by depreciable group of annual depreciation accrual rates and amounts. Part VI, Service Life Statistics, presents the statistical analysis of service life estimates. Part VII, Detailed Depreciation Calculations, presents the detailed tabulations of annual depreciation. Finally, Part VIII, Experienced and Estimated Net Salvage, presents the cost of removal and gross salvage recorded for the period 2021 to 2025.

Table 1, pages V-5 and V-6, presents the book cost of Water Plant as of June 30, 2026, Customers' Advances for Construction, Contributions in Aid of Construction, and the resulting net original cost used in the depreciation study. Table 2, pages V-7 through V-9, presents the estimated survivor curve, the net original cost as of June 30, 2026, and the book reserve and calculated annual depreciation for each account or subaccount of Water Plant. Table 3, pages V-10 and V-11, presents the bring-forward to June 30, 2026, of the book depreciation reserve as of June 30, 2025. Table 4, pages V-12 and V-13, sets forth the calculation of the annual accruals used in the bring-forward. Table 5, page V-14, presents the experienced and estimated net salvage during the five-year period, 2021 through 2025.

The section beginning on page VI-2 presents the results of the retirement rate analyses prepared as the historical bases for the service life estimates. The section beginning on page VII-2 presents the depreciation calculations related to original cost. The tabulation on pages VII-3 through VII-6 presents the cumulative depreciated original cost by year installed. The tabulations on pages VII-8 through VII-150 present the calculation of annual depreciation by vintage by account for each depreciable group of water plant. The tabulation on pages VIII-2 through VIII-6 presents the retirements, gross salvage, and cost of removal by account for each year during the period 2021 through 2025.

Exhibit Nos. 11-E, 11-H, 11-K and 11-M are presented in the same fashion described above for all of the Company’s wastewater plant by operating system.

Q. Please outline the contents of Exhibit Nos. 11-C, 11-F, 11-I, 11-L and 11-N.

A. Exhibit No. 11-C includes a description of the results, summaries of the depreciation calculations, and the detailed depreciation calculations as of June 30, 2027. The descriptions and explanations presented in Exhibit No. 11-B are also applicable to the depreciation calculations presented in Exhibit No. 11-C. The graphs and tables related to service lives presented in Exhibit No. 11-B also support the service life estimates used in Exhibit No. 11-C, inasmuch as the estimates are the same for both test years. The summary tables and detailed depreciation calculations as of June 30, 2027, are organized and presented in the same manner as those as of June 30, 2026. Exhibit Nos. 11-F, 11-I, 11-L and 11-N present data and information for all of PAWC's wastewater plant, by operating system, in the same fashion described above.

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

A. Exhibit No. 11-A includes a description of the results, summaries of the depreciation calculations, and the detailed depreciation calculations as of June 30, 2025. The descriptions and explanations presented in Exhibit No. 11-B are also applicable to the depreciation calculations presented in Exhibit No. 11-A. The graphs and tables related to service lives presented in Exhibit No. 11-B also support the service life estimates used in Exhibit No. 11-A, inasmuch as the estimates are the same for both test years. The summary tables and detailed depreciation calculations as of June 30, 2025, are organized and presented in the same manner as those as of June 30, 2026. Exhibit Nos. 11-D, 11-G and 11-J are

presented in the same fashion as the Water Operations assets and use the same format for all wastewater plant by operating system.

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

A. I will use Account 331, Mains and Accessories, as my example, inasmuch as it is the largest depreciable group of water assets and represents approximately 50 percent of the original cost of depreciable water utility plant as of June 30, 2026.

The retirement rate method was used to analyze the survivor characteristics of this group. The life table for the 1948-2021 experience band is presented on pages VI-112 through VI-116 of Exhibit No. 11-B. The life table, or original survivor curve, is plotted along with the estimated smooth survivor curve, the 90-R2, on page VI-111.

The calculation of the annual depreciation related to the original cost of water plant as of June 30, 2025, is presented on pages II-120 through II-123 of Exhibit No. 11-A. The calculation is based on the 90-R2 survivor curve, the attained age, and the allocated book reserve. The calculation as of June 30, 2026, is presented on pages VII-118 through VII-121 of Exhibit No. 11-B and is based in part on the bring-forward of the book reserve. The calculation as of June 30, 2027, is presented on pages II-118 through II-121 of Exhibit No. 11-C and is based in part on the bring-forward of the book reserve. The tabulations in Exhibit Nos. 11-A, 11-B and 11-C set forth the installation year, the original cost, calculated accrued depreciation, allocated book reserve, future accruals, remaining life and annual accrual. The totals are brought forward to Table 2 on page I-7 in Exhibit

No. 11-A, on page V-9 in Exhibit No. 11-B and on page I-7 in Exhibit No. 11-C. The same process was conducted for the plant of all the wastewater systems.

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

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

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

A. As stated on page IV-7 of Exhibit No. 11-B, no adjustment for net salvage was made to the calculated annual depreciation amounts. The total calculated annual depreciation set forth on page I-7 of Exhibit No. 11-A, on page V-9 of Exhibit No. 11-B and on page I-7 of Exhibit No. 11-C reflects an addition for the amortization of negative net salvage in accordance with the practice of the Commission. The amortization is based on: (1) experience during the period 2020 through 2024 for the calculation as of June 30, 2025; (2) experience during the period 2021 through June 30, 2025, plus estimates for the last six months of year 2025, for the calculation as of June 30, 2026; and (3) experience during the period 2022 through June 30, 2025, plus estimates for the last six months of 2025 and year 2026, for the calculation as of June 30, 2027. The detail by plant account of regular retirements, salvage, and cost of removal for each year is presented on: (1) pages

III-2 through III-6 of Exhibit No. 11-A; (2) pages VIII-2 through VIII-6 of Exhibit No. 11-B; and (3) pages III-2 through III-6 of Exhibit No, 11-C. The totals are brought forward to Table 3 on page I-8 of Exhibit No. 11-A, to Table 5 on page V-14 of Exhibit No. 11-B and to Table 5 on page I-12 of Exhibit No. 11-C, in which the amounts of the five-year amortizations are calculated. The same calculations are presented in all the studies for the Company's wastewater operations.

Q. Do any systems have additional calculations performed?

A. Yes. The BASA Wastewater Operations acquisition was recorded at the net value of the assets in 2024 determined by the Commission under Section 1329(c) of the Public Utility Code. The Elizabeth Borough Wastewater Operations acquisition will be recorded at the net value of the assets in 2026 determined by the Commission under Section 1329(c) of the Public Utility Code. The calculated depreciation expense at acquisition was based on the service lives and survivor curves for each plant account based on the seller's original cost for the acquired property.

III. RECOMMENDATION FOR WASTEWATER OPERATIONS DEPRECIATION STUDY IN FUTURE BASE RATE PROCEEDINGS

Q. Do you have any further recommendations for the wastewater operations?

A. Yes. I join Company witness Jared Deason (PAWC Statement No. 5) in recommending that in the next rate case wastewater operations be consolidated and studied together in order to produce a common depreciation rate by account for all wastewater operations. The consolidation should include all wastewater operations that are owned or have been acquired by the end of the historic test year.

Q. What are the benefits of your recommended consolidation?

A. There are various benefits of a consolidation of wastewater operations into one operation with one set of depreciation rates. First, consolidation would reduce unnecessary complexity and effort when filing future rate cases. Given that all assets within an account are managed by the same operating groups, having one life characteristic and one rate that includes analysis of all the historical transactions makes for a more significant and valid life estimation. Additionally, with all systems together there will be much fewer swings in recovery patterns when there are capital expenditures. Finally, a consolidated approach would be consistent with how PAWC currently performs depreciation studies for water operations.

Q. Does this complete your testimony?

A. Yes, it does.

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

PENNSYLVANIA PUBLIC UTILITY COMMISSION	:	
v.	:	**DOCKET NOS. R-2025-3057983 (WATER)**
	:	**R-2025-3058051 (WASTEWATER)**
PENNSYLVANIA-AMERICAN WATER COMPANY	:	

VERIFICATION

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

Date: November 14, 2025



John J. Spanos

Appendix A

JOHN SPANOS

DEPRECIATION EXPERIENCE

Q. Please state your name.

A. My name is John J. Spanos.

Q. What is your educational background?

A. I have Bachelor of Science degrees in Industrial Management and Mathematics from Carnegie-Mellon University and a Master of Business Administration from York College.

Q. Do you belong to any professional societies?

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

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

A. Yes. The Society of Depreciation Professionals has established national standards for depreciation professionals. The Society administers an examination to become certified in this field. I passed the certification exam in September 1997 and was recertified in August 2003, February 2008, January 2013, February 2018 and February 2023.

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

A. In June 1986, I was employed by Gannett Fleming Valuation and Rate Consultants, Inc. as a Depreciation Analyst. During the period from June 1986 through December 1995, I helped prepare numerous depreciation and original cost studies for utility companies in various industries. I helped perform depreciation studies for the following telephone companies: United Telephone of Pennsylvania, United Telephone of New Jersey, and Anchorage Telephone Utility. I helped perform depreciation studies for the following companies in

the railroad industry: Union Pacific Railroad, Burlington Northern Railroad, and Wisconsin Central Transportation Corporation.

I helped perform depreciation studies for the following organizations in the electric utility industry: Chugach Electric Association, The Cincinnati Gas and Electric Company (CG&E), The Union Light, Heat and Power Company (ULH&P), Northwest Territories Power Corporation, and the City of Calgary - Electric System.

I helped perform depreciation studies for the following pipeline companies: TransCanada Pipelines Limited, Trans Mountain Pipe Line Company Ltd., Interprovincial Pipe Line Inc., Nova Gas Transmission Limited and Lakehead Pipeline Company.

I helped perform depreciation studies for the following gas utility companies: Columbia Gas of Pennsylvania, Columbia Gas of Maryland, The Peoples Natural Gas Company, T. W. Phillips Gas & Oil Company, CG&E, ULH&P, Lawrenceburg Gas Company and Penn Fuel Gas, Inc.

I helped perform depreciation studies for the following water utility companies: Indiana-American Water Company, Consumers Pennsylvania Water Company and The York Water Company; and depreciation and original cost studies for Philadelphia Suburban Water Company and Pennsylvania-American Water Company.

In each of the above studies, I assembled and analyzed historical and simulated data, performed field reviews, developed preliminary estimates of service life and net salvage, calculated annual depreciation, and prepared reports for submission to state public utility commissions or federal regulatory agencies. I performed these studies under the general direction of William M. Stout, P.E.

In January 1996, I was assigned to the position of Supervisor of Depreciation Studies. In July 1999, I was promoted to the position of Manager, Depreciation and

Valuation Studies. In December 2000, I was promoted to the position as Vice-President of Gannett Fleming Valuation and Rate Consultants, Inc., in April 2012, I was promoted to the position as Senior Vice President of the Valuation and Rate Division of Gannett Fleming Inc. (now doing business as Gannett Fleming Valuation and Rate Consultants, LLC) and in January of 2019, I was promoted to my present position of President of Gannett Fleming Valuation and Rate Consultants, LLC. In my current position I am responsible for conducting all depreciation, valuation and original cost studies, including the preparation of final exhibits and responses to data requests for submission to the appropriate regulatory bodies.

Since January 1996, I have conducted depreciation studies similar to those previously listed including assignments for Pennsylvania-American Water Company; Aqua Pennsylvania; Kentucky-American Water Company; Virginia-American Water Company; Indiana-American Water Company; Iowa-American Water Company; New Jersey-American Water Company; Hampton Water Works Company; Omaha Public Power District; Enbridge Pipe Line Company; Inc.; Columbia Gas of Virginia, Inc.; Virginia Natural Gas Company National Fuel Gas Distribution Corporation - New York and Pennsylvania Divisions; The City of Bethlehem - Bureau of Water; The City of Coatesville Authority; The City of Lancaster - Bureau of Water; Peoples Energy Corporation; The York Water Company; Public Service Company of Colorado; Enbridge Pipelines; Enbridge Gas Distribution, Inc.; Reliant Energy-HLP; Massachusetts-American Water Company; St. Louis County Water Company; Missouri-American Water Company; Chugach Electric Association; Alliant Energy; Oklahoma Gas & Electric Company; Nevada Power Company; Dominion Virginia Power; NUI-Virginia Gas Companies; Pacific Gas & Electric Company; PSI Energy; NUI - Elizabethtown Gas Company; Cinergy Corporation – CG&E; Cinergy

Corporation – ULH&P; Columbia Gas of Kentucky; South Carolina Electric & Gas Company; Idaho Power Company; El Paso Electric Company; Aqua North Carolina; Aqua Ohio; Aqua Texas, Inc.; Aqua Illinois, Inc.; Ameren Missouri; Central Hudson Gas & Electric; Centennial Pipeline Company; CenterPoint Energy-Arkansas; CenterPoint Energy – Oklahoma; CenterPoint Energy – Entex; CenterPoint Energy - Louisiana; NSTAR – Boston Edison Company; Westar Energy, Inc.; United Water Pennsylvania; PPL Electric Utilities; PPL Gas Utilities; Wisconsin Power & Light Company; TransAlaska Pipeline; Avista Corporation; Northwest Natural Gas; Allegheny Energy Supply, Inc.; Public Service Company of North Carolina; South Jersey Gas Company; Duquesne Light Company; MidAmerican Energy Company; Laclede Gas; Duke Energy Company; E.ON U.S. Services Inc.; Elkton Gas Services; Anchorage Water and Wastewater Utility; Kansas City Power and Light; Duke Energy North Carolina; Duke Energy South Carolina; Monongahela Power Company; Potomac Edison Company; Duke Energy Ohio Gas; Duke Energy Kentucky; Duke Energy Indiana; Duke Energy Progress; Northern Indiana Public Service Company; Tennessee- American Water Company; Columbia Gas of Maryland; Maryland-American Water Company; Bonneville Power Administration; NSTAR Electric and Gas Company; EPCOR Distribution, Inc.; B. C. Gas Utility, Ltd; Entergy Arkansas; Entergy Texas; Entergy Mississippi; Entergy Louisiana; Entergy Gulf States Louisiana; the Borough of Hanover; Louisville Gas and Electric Company; Kentucky Utilities Company; Madison Gas and Electric; Central Maine Power; PEPCO; PacifiCorp; Minnesota Energy Resource Group; Jersey Central Power & Light Company; Cheyenne Light, Fuel and Power Company; United Water Arkansas; Central Vermont Public Service Corporation; Green Mountain Power; Portland General Electric Company; Atlantic City Electric; Nicor Gas Company; Black Hills Power; Black Hills Colorado Gas; Black Hills Energy Arkansas, Inc.; Black Hills Kansas

Gas; Black Hills Service Company; Black Hills Utility Holdings; Public Service Company of Oklahoma; City of Dubois; Peoples Gas Light and Coke Company; North Shore Gas Company; Connecticut Light and Power; New York State Electric and Gas Corporation; Rochester Gas and Electric Corporation; Greater Missouri Operations; Tennessee Valley Authority; Omaha Public Power District; Indianapolis Power & Light Company; Vermont Gas Systems, Inc.; Metropolitan Edison; Pennsylvania Electric; West Penn Power; Pennsylvania Power; PHI Service Company - Delmarva Power and Light; Atmos Energy Corporation; Citizens Energy Group; PSE&G Company; Berkshire Gas Company; Alabama Gas Corporation; Mid-Atlantic Interstate Transmission, LLC; SUEZ Water; WEC Energy Group; Rocky Mountain Natural Gas, LLC; Illinois-American Water Company; Northern Illinois Gas Company; Public Service of New Hampshire; FirstEnergy Service Corporation; Northeast Ohio Natural Gas Corporation; Blue Granite Water Company; Spire Missouri, Inc.; Dominion Energy South Carolina, Inc.; South FirstEnergy Operating Companies; Dayton Power and Light Company; Liberty Utilities; East Kentucky Power Cooperative; Bangor Natural Gas; Hanover Borough Municipal Water Works; West Virginia American Water Company; Evergy Metro; Evergy Missouri West; Granite State Electric; Bluegrass Water; The Borough of Ambler; Newtown Artesian Water Company and Connecticut Water Company.

My additional duties include determining final life and salvage estimates, conducting field reviews, presenting recommended depreciation rates to management for its consideration and supporting such rates before regulatory bodies.

Q. Have you submitted testimony to any state utility commission on the subject of utility plant depreciation?

A. Yes. I have submitted testimony to the Pennsylvania Public Utility Commission; the

Commonwealth of Kentucky Public Service Commission; the Public Utilities Commission of Ohio; the Nevada Public Utility Commission; the Public Utilities Board of New Jersey; the Missouri Public Service Commission; the Massachusetts Department of Telecommunications and Energy; the Alberta Energy & Utility Board; the Idaho Public Utility Commission; the Louisiana Public Service Commission; the State Corporation Commission of Kansas; the Oklahoma Corporate Commission; the Public Service Commission of South Carolina; Railroad Commission of Texas – Gas Services Division; the New York Public Service Commission; Illinois Commerce Commission; the Indiana Utility Regulatory Commission; the California Public Utilities Commission; the Federal Energy Regulatory Commission ("FERC"); the Arkansas Public Service Commission; the Public Utility Commission of Texas; Maryland Public Service Commission; Washington Utilities and Transportation Commission; The Tennessee Regulatory Commission; the Regulatory Commission of Alaska; Minnesota Public Utility Commission; Utah Public Service Commission; District of Columbia Public Service Commission; the Mississippi Public Service Commission; Delaware Public Service Commission; Virginia State Corporation Commission; Colorado Public Utility Commission; Oregon Public Utility Commission; South Dakota Public Utilities Commission; Wisconsin Public Service Commission; Wyoming Public Service Commission; the Public Service Commission of West Virginia; Maine Public Utility Commission; Iowa Utility Board; Connecticut Public Utilities Regulatory Authority; New Mexico Public Regulation Commission; Commonwealth of Massachusetts Department of Public Utilities; Rhode Island Public Utilities Commission and the North Carolina Utilities Commission.

Q. Have you had any additional education relating to utility plant depreciation?

A. Yes. I have completed the following courses conducted by Depreciation Programs, Inc.:

"Techniques of Life Analysis," "Techniques of Salvage and Depreciation Analysis," "Forecasting Life and Salvage," "Modeling and Life Analysis Using Simulation," and "Managing a Depreciation Study." I have also completed the "Introduction to Public Utility Accounting" program conducted by the American Gas Association.

Q. Does this conclude your qualification statement?

A. Yes.

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY

	Year	Jurisdiction	Docket No.	Client Utility	Subject
01.	1998	PA PUC	R-00984375	City of Bethlehem – Bureau of Water	Original Cost and Depreciation
02.	1998	PA PUC	R-00984567	City of Lancaster	Original Cost and Depreciation
03.	1999	PA PUC	R-00994605	The York Water Company	Depreciation
04.	2000	D.T.&E.	DTE 00-105	Massachusetts-American Water Company	Depreciation
05.	2001	PA PUC	R-00016114	City of Lancaster	Original Cost and Depreciation
06.	2001	PA PUC	R-00017236	The York Water Company	Depreciation
07.	2001	PA PUC	R-00016339	Pennsylvania-American Water Company	Depreciation
08.	2001	OH PUC	01-1228-GA-AIR	Cinergy Corp – Cincinnati Gas & Elect Company	Depreciation
09.	2001	KY PSC	2001-092	Cinergy Corp – Union Light, Heat & Power Co.	Depreciation
10.	2002	PA PUC	R-00016750	Philadelphia Suburban Water Company	Depreciation
11.	2002	KY PSC	2002-00145	Columbia Gas of Kentucky	Depreciation
12.	2002	NJ BPU	GF02040245	NUI Corporation/Elizabethtown Gas Company	Depreciation
13.	2002	ID PUC	IPC-E-03-7	Idaho Power Company	Depreciation
14.	2003	PA PUC	R-0027975	The York Water Company	Depreciation
15.	2003	IN URC	R-0027975	Cinergy Corp – PSI Energy, Inc.	Depreciation
16.	2003	PA PUC	R-00038304	Pennsylvania-American Water Company	Depreciation
17.	2003	MO PSC	WR-2003-0500	Missouri-American Water Company	Depreciation
18.	2003	FERC	ER03-1274-000	NSTAR-Boston Edison Company	Depreciation
19.	2003	NJ BPU	BPU 03080683	South Jersey Gas Company	Depreciation
20.	2003	NV PUC	03-10001	Nevada Power Company	Depreciation
21.	2003	LA PSC	U-27676	CenterPoint Energy – Arkla	Depreciation
22.	2003	PA PUC	R-00038805	Pennsylvania Suburban Water Company	Depreciation
23.	2004	AB En/Util Bd	1306821	EPCOR Distribution, Inc.	Depreciation
24.	2004	PA PUC	R-00038168	National Fuel Gas Distribution Corp (PA)	Depreciation
25.	2004	PA PUC	R-00049255	PPL Electric Utilities	Depreciation
26.	2004	PA PUC	R-00049165	The York Water Company	Depreciation
27.	2004	OK Corp Cm	PUC 200400187	CenterPoint Energy – Arkla	Depreciation
28.	2004	OH PUC	04-680-El-AIR	Cinergy Corp. – Cincinnati Gas and Electric Company	Depreciation
29.	2004	RR Com of TX	GUD#	CenterPoint Energy – Entex Gas Services Div.	Depreciation
30.	2004	NY PUC	04-G-1047	National Fuel Gas Distribution Gas (NY)	Depreciation
31.	2004	AR PSC	04-121-U	CenterPoint Energy – Arkla	Depreciation
32.	2005	IL CC	05-ICC-06	North Shore Gas Company	Depreciation
33.	2005	IL CC	05-ICC-06	Peoples Gas Light and Coke Company	Depreciation
34.	2005	KY PSC	2005-00042	Union Light Heat & Power	Depreciation

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

	Year	Jurisdiction	Docket No.	Client Utility	Subject
35.	2005	IL CC	05-0308	MidAmerican Energy Company	Depreciation
36.	2005	MO PSC	GF-2005	Laclede Gas Company	Depreciation
37.	2005	KS CC	05-WSEE-981-RTS	Westar Energy	Depreciation
38.	2005	RR Com of TX	GUD #	CenterPoint Energy – Entex Gas Services Div.	Depreciation
39.	2005	US District Court	Cause No. 1:99-CV-1693-LJM/VSS	Cinergy Corporation	Accounting
40.	2005	OK CC	PUD 200500151	Oklahoma Gas and Electric Company	Depreciation
41.	2005	MA Dept Tele-com & Ergy	DTE 05-85	NSTAR	Depreciation
42.	2005	NY PUC	05-E-934/05-G-0935	Central Hudson Gas & Electric Company	Depreciation
43.	2005	AK Reg Com	U-04-102	Chugach Electric Association	Depreciation
44.	2005	CA PUC	A05-12-002	Pacific Gas & Electric	Depreciation
45.	2006	PA PUC	R-00051030	Aqua Pennsylvania, Inc.	Depreciation
46.	2006	PA PUC	R-00051178	T.W. Phillips Gas and Oil Company	Depreciation
47.	2006	NC Util Cm.	G-5, Sub522	Pub. Service Company of North Carolina	Depreciation
48.	2006	PA PUC	R-00051167	City of Lancaster	Depreciation
49.	2006	PA PUC	R00061346	Duquesne Light Company	Depreciation
50.	2006	PA PUC	R-00061322	The York Water Company	Depreciation
51.	2006	PA PUC	R-00051298	PPL GAS Utilities	Depreciation
52.	2006	PUC of TX	32093	CenterPoint Energy – Houston Electric	Depreciation
53.	2006	KY PSC	2006-00172	Duke Energy Kentucky	Depreciation
54.	2006	SC PSC		SCANA	Accounting
55.	2006	AK Reg Com	U-06-6	Municipal Light and Power	Depreciation
56.	2006	DE PSC	06-284	Delmarva Power and Light	Depreciation
57.	2006	IN URC	IURC43081	Indiana American Water Company	Depreciation
58.	2006	AK Reg Com	U-06-134	Chugach Electric Association	Depreciation
59.	2006	MO PSC	WR-2007-0216	Missouri American Water Company	Depreciation
60.	2006	FERC	IS05-82-002, et al	TransAlaska Pipeline	Depreciation
61.	2006	PA PUC	R-00061493	National Fuel Gas Distribution Corp. (PA)	Depreciation
62.	2007	NC Util Com.	E-7 SUB 828	Duke Energy Carolinas, LLC	Depreciation
63.	2007	OH PSC	08-709-EL-AIR	Duke Energy Ohio Gas	Depreciation
64.	2007	PA PUC	R-00072155	PPL Electric Utilities Corporation	Depreciation
65.	2007	KY PSC	2007-00143	Kentucky American Water Company	Depreciation

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

	Year	Jurisdiction	Docket No.	Client Utility	Subject
66.	2007	PA PUC	R-00072229	Pennsylvania American Water Company	Depreciation
67.	2007	KY PSC	2007-0008	NiSource – Columbia Gas of Kentucky	Depreciation
68.	2007	NY PSC	07-G-0141	National Fuel Gas Distribution Corp (NY)	Depreciation
69.	2008	AK PSC	U-08-004	Anchorage Water & Wastewater Utility	Depreciation
70.	2008	TN Reg Auth	08-00039	Tennessee-American Water Company	Depreciation
71.	2008	DE PSC	08-96	Artesian Water Company	Depreciation
72.	2008	PA PUC	R-2008-2023067	The York Water Company	Depreciation
73.	2008	KS CC	08-WSEE1-RTS	Westar Energy	Depreciation
74.	2008	IN URC	43526	Northern Indiana Public Service Company	Depreciation
75.	2008	IN URC	43501	Duke Energy Indiana	Depreciation
76.	2008	MD PSC	9159	NiSource – Columbia Gas of Maryland	Depreciation
77.	2008	KY PSC	2008-000251	Kentucky Utilities	Depreciation
78.	2008	KY PSC	2008-000252	Louisville Gas & Electric	Depreciation
79.	2008	PA PUC	2008-20322689	Pennsylvania American Water Co. - Wastewater	Depreciation
80.	2008	NY PSC	08-E887/08-00888	Central Hudson	Depreciation
81.	2008	WV TC	VE-080416/VG-8080417	Avista Corporation	Depreciation
82.	2008	IL CC	ICC-09-166	Peoples Gas, Light and Coke Company	Depreciation
83.	2009	IL CC	ICC-09-167	North Shore Gas Company	Depreciation
84.	2009	DC PSC	1076	Potomac Electric Power Company	Depreciation
85.	2009	KY PSC	2009-00141	NiSource – Columbia Gas of Kentucky	Depreciation
86.	2009	FERC	ER08-1056-002	Entergy Services	Depreciation
87.	2009	PA PUC	R-2009-2097323	Pennsylvania American Water Company	Depreciation
88.	2009	NC Util Cm	E-7, Sub 090	Duke Energy Carolinas, LLC	Depreciation
89.	2009	KY PSC	2009-00202	Duke Energy Kentucky	Depreciation
90.	2009	VA St. CC	PUE-2009-00059	Aqua Virginia, Inc.	Depreciation
91.	2009	PA PUC	2009-2132019	Aqua Pennsylvania, Inc.	Depreciation
92.	2009	MS PSC	Docket No. 2011-UA-183	Entergy Mississippi	Depreciation
93.	2009	AK PSC	09-08-U	Entergy Arkansas	Depreciation
94.	2009	TX PUC	37744	Entergy Texas	Depreciation
95.	2009	TX PUC	37690	El Paso Electric Company	Depreciation
96.	2009	PA PUC	R-2009-2106908	The Borough of Hanover	Depreciation
97.	2009	KS CC	10-KCPE-415-RTS	Kansas City Power & Light	Depreciation
98.	2009	PA PUC	R-2009-	United Water Pennsylvania	Depreciation

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

	Year	Jurisdiction	Docket No.	Client Utility	Subject
99.	2009	OH PUC		Aqua Ohio Water Company	Depreciation
100.	2009	WI PSC	3270-DU-103	Madison Gas & Electric Company	Depreciation
101.	2009	MO PSC	WR-2010	Missouri American Water Company	Depreciation
102.	2009	AK Reg Cm	U-09-097	Chugach Electric Association	Depreciation
103.	2010	IN URC	43969	Northern Indiana Public Service Company	Depreciation
104.	2010	WI PSC	6690-DU-104	Wisconsin Public Service Corp.	Depreciation
105.	2010	PA PUC	R-2010-2161694	PPL Electric Utilities Corp.	Depreciation
106.	2010	KY PSC	2010-00036	Kentucky American Water Company	Depreciation
107.	2010	PA PUC	R-2009-2149262	Columbia Gas of Pennsylvania	Depreciation
108.	2010	MO PSC	GR-2010-0171	Laclede Gas Company	Depreciation
109.	2010	SC PSC	2009-489-E	South Carolina Electric & Gas Company	Depreciation
110.	2010	NJ BD OF PU	ER09080664	Atlantic City Electric	Depreciation
111.	2010	VA St. CC	PUE-2010-00001	Virginia American Water Company	Depreciation
112.	2010	PA PUC	R-2010-2157140	The York Water Company	Depreciation
113.	2010	MO PSC	ER-2010-0356	Greater Missouri Operations Company	Depreciation
114.	2010	MO PSC	ER-2010-0355	Kansas City Power and Light	Depreciation
115.	2010	PA PUC	R-2010-2167797	T.W. Phillips Gas and Oil Company	Depreciation
116.	2010	PSC SC	2009-489-E	SCANA – Electric	Depreciation
117.	2010	PA PUC	R-2010-22010702	Peoples Natural Gas, LLC	Depreciation
118.	2010	AK PSC	10-067-U	Oklahoma Gas and Electric Company	Depreciation
119.	2010	IN URC	Cause No. 43894	Northern Indiana Public Serv. Company - NIFL	Depreciation
120.	2010	IN URC	Cause No. 43894	Northern Indiana Public Serv. Co. - Kokomo	Depreciation
121.	2010	PA PUC	R-2010-2166212	Pennsylvania American Water Co. - WW	Depreciation
122.	2010	NC Util Cn.	W-218,SUB310	Aqua North Carolina, Inc.	Depreciation
123.	2011	OH PUC	11-4161-WS-AIR	Ohio American Water Company	Depreciation
124.	2011	MS PSC	EC-123-0082-00	Entergy Mississippi	Depreciation
125.	2011	CO PUC	11AL-387E	Black Hills Colorado	Depreciation
126.	2011	PA PUC	R-2010-2215623	Columbia Gas of Pennsylvania	Depreciation
127.	2011	PA PUC	R-2010-2179103	City of Lancaster – Bureau of Water	Depreciation
128.	2011	IN URC	43114 IGCC 4S	Duke Energy Indiana	Depreciation
129.	2011	FERC	IS11-146-000	Enbridge Pipelines (Southern Lights)	Depreciation
130.	2011	IL CC	11-0217	MidAmerican Energy Corporation	Depreciation
131.	2011	OK CC	201100087	Oklahoma Gas & Electric Company	Depreciation
132.	2011	PA PUC	2011-2232243	Pennsylvania American Water Company	Depreciation

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

	Year	Jurisdiction	Docket No.	Client Utility	Subject
133.	2011	FERC	RP11-___-000	Carolina Gas Transmission	Depreciation
134.	2012	WA UTC	UE-120436/UG-120437	Avista Corporation	Depreciation
135.	2012	AK Reg Cm	U-12-009	Chugach Electric Association	Depreciation
136.	2012	MA PUC	DPU 12-25	Columbia Gas of Massachusetts	Depreciation
137.	2012	TX PUC	40094	El Paso Electric Company	Depreciation
138.	2012	ID PUC	IPC-E-12	Idaho Power Company	Depreciation
139.	2012	PA PUC	R-2012-2290597	PPL Electric Utilities	Depreciation
140.	2012	PA PUC	R-2012-2311725	Borough of Hanover – Bureau of Water	Depreciation
141.	2012	KY PSC	2012-00222	Louisville Gas and Electric Company	Depreciation
142.	2012	KY PSC	2012-00221	Kentucky Utilities Company	Depreciation
143.	2012	PA PUC	R-2012-2285985	Peoples Natural Gas Company	Depreciation
144.	2012	DC PSC	Case 1087	Potomac Electric Power Company	Depreciation
145.	2012	OH PSC	12-1682-EL-AIR	Duke Energy Ohio (Electric)	Depreciation
146.	2012	OH PSC	12-1685-GA-AIR	Duke Energy Ohio (Gas)	Depreciation
147.	2012	PA PUC	R-2012-2310366	City of Lancaster – Sewer Fund	Depreciation
148.	2012	PA PUC	R-2012-2321748	Columbia Gas of Pennsylvania	Depreciation
149.	2012	FERC	ER-12-2681-000	ITC Holdings	Depreciation
150.	2012	MO PSC	ER-2012-0174	Kansas City Power and Light	Depreciation
151.	2012	MO PSC	ER-2012-0175	KCPL Greater Missouri Operations Company	Depreciation
152.	2012	MO PSC	GO-2012-0363	Laclede Gas Company	Depreciation
153.	2012	MN PUC	G007,001/D-12-533	Integrys – MN Energy Resource Group	Depreciation
154.	2012	TX PUC	SOAH 582-14-1051/ TECQ 2013-2007-UCR	Aqua Texas	Depreciation
155.	2012	PA PUC	2012-2336379	York Water Company	Depreciation
156.	2013	NJ BPU	ER12121071	PHI Service Company– Atlantic City Electric	Depreciation
157.	2013	KY PSC	2013-00167	Columbia Gas of Kentucky	Depreciation
158.	2013	VA St CC	2013-00020	Virginia Electric and Power Company	Depreciation
159.	2013	IA Util Bd	2013-0004	MidAmerican Energy Corporation	Depreciation
160.	2013	PA PUC	2013-2355276	Pennsylvania American Water Company	Depreciation
161.	2013	NY PSC	13-E-0030, 13-G-0031, 13-S-0032	Consolidated Edison of New York	Depreciation
162.	2013	PA PUC	2013-2355886	Peoples TWP LLC	Depreciation
163.	2013	TN Reg Auth	12-0504	Tennessee American Water	Depreciation
164.	2013	ME PUC	2013-168	Central Maine Power Company	Depreciation
165.	2013	DC PSC	Case 1103	PHI Service Company – PEPCO	Depreciation

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

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

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

	Year	Jurisdiction	Docket No.	Client Utility	Subject
200.	2014	KY PSC	2014-00371	Kentucky Utilities Company	Depreciation
201.	2014	KY PSC	2014-00372	Louisville Gas and Electric Company	Depreciation
202.	2015	PA PUC	R-2015-2462723	United Water Pennsylvania Inc.	Depreciation
203.	2015	PA PUC	R-2015-2468056	NiSource - Columbia Gas of Pennsylvania	Depreciation
204.	2015	NY PSC	15-E-0283/15-G-0284	New York State Electric and Gas Corporation	Depreciation
205.	2015	NY PSC	15-E-0285/15-G-0286	Rochester Gas and Electric Corporation	Depreciation
206.	2015	MO PSC	WR-2015-0301/SR-2015-0302	Missouri American Water Company	Depreciation
207.	2015	OK CC	PUD 201500208	Oklahoma, Public Service Company of	Depreciation
208.	2015	WV PSC	15-0676-W-42T	West Virginia American Water Company	Depreciation
209.	2015	PA PUC	2015-2469275	PPL Electric Utilities	Depreciation
210.	2015	IN URC	Cause No. 44688	Northern Indiana Public Service Company	Depreciation
211.	2015	OH PSC	14-1929-EL-RDR	First Energy-Ohio Edison/Cleveland Electric/ Toledo Edison	Depreciation
212.	2015	NM PRC	15-00127-UT	El Paso Electric	Depreciation
213.	2015	TX PUC	PUC-44941; SOAH 473-15-5257	El Paso Electric	Depreciation
214.	2015	WI PSC	3270-DU-104	Madison Gas and Electric Company	Depreciation
215.	2015	OK CC	PUD 201500273	Oklahoma Gas and Electric	Depreciation
216.	2015	KY PSC	Doc. No. 2015-00418	Kentucky American Water Company	Depreciation
217.	2015	NC UC	Doc. No. G-5, Sub 565	Public Service Company of North Carolina	Depreciation
218.	2016	WA UTC	Docket UE-17	Puget Sound Energy	Depreciation
219.	2016	NY PSC	Case No. 16-W-0130	SUEZ Water New York, Inc.	Depreciation
220.	2016	MO PSC	ER-2016-0156	KCPL – Greater Missouri	Depreciation
221.	2016	WI PSC		Wisconsin Public Service Corporation	Depreciation
222.	2016	KY PSC	Case No. 2016-00026	Kentucky Utilities Company	Depreciation
223.	2016	KY PSC	Case No. 2016-00027	Louisville Gas and Electric Company	Depreciation
224.	2016	OH PUC	Case No. 16-0907-WW-AIR	Aqua Ohio	Depreciation
225.	2016	MD PSC	Case 9417	NiSource - Columbia Gas of Maryland	Depreciation
226.	2016	KY PSC	2016-00162	Columbia Gas of Kentucky	Depreciation
227.	2016	DE PSC	16-0649	Delmarva Power and Light Company – Electric	Depreciation
228.	2016	DE PSC	16-0650	Delmarva Power and Light Company – Gas	Depreciation
229.	2016	NY PSC	Case 16-G-0257	National Fuel Gas Distribution Corp – NY Div	Depreciation
230.	2016	PA PUC	R-2016-2537349	Metropolitan Edison Company	Depreciation
231.	2016	PA PUC	R-2016-2537352	Pennsylvania Electric Company	Depreciation
232.	2016	PA PUC	R-2016-2537355	Pennsylvania Power Company	Depreciation

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

	Year	Jurisdiction	Docket No.	Client Utility	Subject
233.	2016	PA PUC	R-2016-2537359	West Penn Power Company	Depreciation
234.	2016	PA PUC	R-2016-2529660	NiSource - Columbia Gas of PA	Depreciation
235.	2016	KY PSC	Case No. 2016-00063	Kentucky Utilities / Louisville Gas & Electric Co	Depreciation
236.	2016	MO PSC	ER-2016-0285	KCPL Missouri	Depreciation
237.	2016	AR PSC	16-052-U	Oklahoma Gas & Electric Co	Depreciation
238.	2016	PSCW	6680-DU-104	Wisconsin Power and Light	Depreciation
239.	2016	ID PUC	IPC-E-16-23	Idaho Power Company	Depreciation
240.	2016	OR PUC	UM1801	Idaho Power Company	Depreciation
241.	2016	ILL CC	16-	MidAmerican Energy Company	Depreciation
242.	2016	KY PSC	Case No. 2016-00370	Kentucky Utilities Company	Depreciation
243.	2016	KY PSC	Case No. 2016-00371	Louisville Gas and Electric Company	Depreciation
244.	2016	IN URC	Cause No. 45029	Indianapolis Power & Light	Depreciation
245.	2016	AL RC	U-16-081	Chugach Electric Association	Depreciation
246.	2017	MA DPU	D.P.U. 17-05	NSTAR Electric Company and Western Massachusetts Electric Company	Depreciation
247.	2017	TX PUC	PUC-26831, SOAH 973-17-2686	El Paso Electric Company	Depreciation
248.	2017	WA UTC	UE-17033 and UG-170034	Puget Sound Energy	Depreciation
249.	2017	OH PUC	Case No. 17-0032-EL-AIR	Duke Energy Ohio	Depreciation
250.	2017	VA SCC	Case No. PUE-2016-00413	Virginia Natural Gas, Inc.	Depreciation
251.	2017	OK CC	Case No. PUD201700151	Public Service Company of Oklahoma	Depreciation
252.	2017	MD PSC	Case No. 9447	Columbia Gas of Maryland	Depreciation
253.	2017	NC UC	Docket No. E-2, Sub 1142	Duke Energy Progress	Depreciation
254.	2017	VA SCC	Case No. PUR-2017-00090	Dominion Virginia Electric and Power Company	Depreciation
255.	2017	FERC	ER17-1162	MidAmerican Energy Company	Depreciation
256.	2017	PA PUC	R-2017-2595853	Pennsylvania American Water Company	Depreciation
257.	2017	OR PUC	UM1809	Portland General Electric	Depreciation
258.	2017	FERC	ER17-217-000	Jersey Central Power & Light	Depreciation
259.	2017	FERC	ER17-211-000	Mid-Atlantic Interstate Transmission, LLC	Depreciation
260.	2017	MN PUC	Docket No. G007/D-17-442	Minnesota Energy Resources Corporation	Depreciation
261.	2017	IL CC	Docket No. 17-0124	Northern Illinois Gas Company	Depreciation
262.	2017	OR PUC	UM1808	Northwest Natural Gas Company	Depreciation
263.	2017	NY PSC	Case No. 17-W-0528	SUEZ Water Owego-Nichols	Depreciation
264.	2017	MO PSC	GR-2017-0215	Laclede Gas Company	Depreciation
265.	2017	MO PSC	GR-2017-0216	Missouri Gas Energy	Depreciation

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

	Year	Jurisdiction	Docket No.	Client Utility	Subject
266.	2017	ILL CC	Docket No. 17-0337	Illinois-American Water Company	Depreciation
267.	2017	FERC	Docket No. ER18-22-000	PPL Electric Utilities Corporation	Depreciation
268.	2017	IN URC	Cause No. 44988	Northern Indiana Public Service Company	Depreciation
269.	2017	NJ BPU	BPU Docket No. WR17090985	New Jersey American Water Company, Inc.	Depreciation
270.	2017	RI PUC	Docket No. 4800	SUEZ Water Rhode Island	Depreciation
271.	2017	OK CC	Cause No. PUD 201700496	Oklahoma Gas and Electric Company	Depreciation
272.	2017	NJ BPU	ER18010029 & GR18010030	Public Service Electric and Gas Company	Depreciation
273.	2017	NC Util Com.	Docket No. E-7, SUB 1146	Duke Energy Carolinas, LLC	Depreciation
274.	2017	KY PSC	Case No. 2017-00321	Duke Energy Kentucky, Inc.	Depreciation
275.	2017	MA DPU	D.P.U. 18-40	Berkshire Gas Company	Depreciation
276.	2018	IN IURC	Cause No. 44992	Indiana-American Water Company, Inc.	Depreciation
277.	2018	IN IURC	Cause No. 45029	Indianapolis Power and Light	Depreciation
278.	2018	NC Util Com.	Docket No. W-218, Sub 497	Aqua North Carolina, Inc.	Depreciation
279.	2018	PA PUC	Docket No. R-2018-2647577	NiSource - Columbia Gas of Pennsylvania, Inc.	Depreciation
280.	2018	OR PUC	Docket UM 1933	Avista Corporation	Depreciation
281.	2018	WA UTC	Docket No. UE-108167	Avista Corporation	Depreciation
282.	2018	ID PUC	AVU-E-18-03, AVU-G-18-02	Avista Corporation	Depreciation
283.	2018	IN URC	Cause No. 45039	Citizens Energy Group	Depreciation
284.	2018	FERC	Docket No. ER18-	Duke Energy Progress	Depreciation
285.	2018	PA PUC	Docket No. R-2018-3000124	Duquesne Light Company	Depreciation
286.	2018	MD PSC	Case No. 948	NiSource - Columbia Gas of Maryland	Depreciation
287.	2018	MA DPU	D.P.U. 18-45	NiSource - Columbia Gas of Massachusetts	Depreciation
288.	2018	OH PUC	Case No. 18-0299-GA-ALT	Vectren Energy Delivery of Ohio	Depreciation
289.	2018	PA PUC	Docket No. R-2018-3000834	SUEZ Water Pennsylvania Inc.	Depreciation
290.	2018	MD PSC	Case No. 9847	Maryland-American Water Company	Depreciation
291.	2018	PA PUC	Docket No. R-2018-3000019	The York Water Company	Depreciation
292.	2018	FERC	ER-18-2231-000	Duke Energy Carolinas, LLC	Depreciation
293.	2018	KY PSC	Case No. 2018-00261	Duke Energy Kentucky, Inc.	Depreciation
294.	2018	NJ BPU	BPU Docket No. WR18050593	SUEZ Water New Jersey	Depreciation
295.	2018	WA UTC	Docket No. UE-180778	PacifiCorp	Depreciation
296.	2018	UT PSC	Docket No. 18-035-36	PacifiCorp	Depreciation
297.	2018	OR PUC	Docket No. UM-1968	PacifiCorp	Depreciation
298.	2018	ID PUC	Case No. PAC-E-18-08	PacifiCorp	Depreciation
299.	2018	WY PSC	20000-539-EA-18	PacifiCorp	Depreciation
300.	2018	PA PUC	Docket No. R-2018-3003068	Aqua Pennsylvania, Inc.	Depreciation

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

	Year	Jurisdiction	Docket No.	Client Utility	Subject
301.	2018	IL CC	Docket No. 18-1467	Aqua Illinois, Inc.	Depreciation
302.	2018	KY PSC	Case No. 2018-00294	Louisville Gas & Electric Company	Depreciation
303.	2018	KY PSC	Case No. 2018-00295	Kentucky Utilities Company	Depreciation
304.	2018	IN URC	Cause No. 45159	Northern Indiana Public Service Company	Depreciation
305.	2018	VA SCC	Case No. PUR-2019-00175	Virginia American Water Company	Depreciation
306.	2019	PA PUC	Docket No. R-2018-3006818	Peoples Natural Gas Company, LLC	Depreciation
307.	2019	OK CC	Cause No. PUD201800140	Oklahoma Gas and Electric Company	Depreciation
308.	2019	MD PSC	Case No. 9490	FirstEnergy – Potomac Edison	Depreciation
309.	2019	SC PSC	Docket No. 2018-318-E	Duke Energy Progress	Depreciation
310.	2019	SC PSC	Docket No. 2018-319-E	Duke Energy Carolinas	Depreciation
311.	2019	DE PSC	DE 19-057	Public Service of New Hampshire	Depreciation
312.	2019	NY PSC	Case No. 19-W-0168 & 19-W-0269	SUEZ Water New York	Depreciation
313.	2019	PA PUC	Docket No. R-2019-3006904	Newtown Artesian Water Company	Depreciation
314.	2019	MO PSC	ER-2019-0335	Ameren Missouri	Depreciation
315.	2019	MO PSC	EC-2019-0200	KCP&L Greater Missouri Operations Company	Depreciation
316.	2019	MN DOC	G011/D-19-377	Minnesota Energy Resource Corp.	Depreciation
317.	2019	NY PSC	Case 19-E-0378 & 19-G-0379	New York State Electric and Gas Corporation	Depreciation
318.	2019	NY PSC	Case 19-E-0380 & 19-G-0381	Rochester Gas and Electric Corporation	Depreciation
319.	2019	WA UTC	Docket UE-190529 / UG-190530	Puget Sound Energy	Depreciation
320.	2019	PA PUC	Docket No. R-2019-3010955	City of Lancaster	Depreciation
321.	2019	IURC	Cause No. 45253	Duke Energy Indiana	Depreciation
322.	2019	KY PSC	Case No. 2019-00271	Duke Energy Kentucky, Inc.	Depreciation
323.	2019	OH PUC	Case No. 18-1720-GA-AIR	Northeast Ohio Natural Gas Corp	Depreciation
324.	2019	NC Util.	Docket No. E-2, Sub 1219	Duke Energy Carolinas	Depreciation
325.	2019	FERC	Docket No. ER20-277-000	Jersey Central Power & Light Company	Depreciation
326.	2019	MA DPU	D.P.U. 19-120	NSTAR Gas Company	Depreciation
327.	2019	SC PSC	Docket No. 2019-290-WS	Blue Granite Water Company	Depreciation
328.	2019	NC Util.	Docket No. E-2, Sub 1219	Duke Energy Progress	Depreciation
329.	2019	MD PSC	Case No. 9609	NiSource Columbia Gas of Maryland, Inc.	Depreciation
330.	2019	HI PUC	Docket No. 2019-0117	Young Brothers, LLC	Depreciation
331.	2020	NJ BPU	Docket No. ER20020146	Jersey Central Power & Light Company	Depreciation
332.	2020	PA PUC	Docket No. R-2020-3018835	NiSource - Columbia Gas of Pennsylvania, Inc.	Depreciation
333.	2020	PA PUC	Docket No. R-2020-3019369	Pennsylvania-American Water Company	Depreciation
334.	2020	PA PUC	Docket No. R-2020-3019371	Pennsylvania-American Water Company	Depreciation
335.	2020	MO PSC	GO-2018-0309, GO-2018-0310	Spire Missouri, Inc.	Depreciation
336.	2020	NM PRC	Case No. 20-00104-UT	El Paso Electric Company	Depreciation
337.	2020	MD PSC	Case No. 9644	Columbia Gas of Maryland, Inc.	Depreciation
338.	2020	MO PSC	GO-2018-0309, GO-2018-0310	Spire Missouri, Inc.	Depreciation

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

	Year	Jurisdiction	Docket No.	Client Utility	Subject
339.	2020	VA St CC	Case No. PUR-2020-00095	Virginia Natural Gas Company	Depreciation
340.	2020	SC PSC	Docket No. 2020-125-E	Dominion Energy South Carolina, Inc.	Depreciation
341.	2020	WV PSC	Case No. 20-0745-G-D	Hope Gas, Inc. d/b/a Dominion Energy West Virginia	Depreciation
342.	2020	VA St CC	Case No. PUR-2020-00106	Aqua Virginia, Inc.	Depreciation
343.	2020	PA PUC	Docket No. R-2020-3020256	City of Bethlehem – Bureau of Water	Depreciation
344.	2020	NE PSC	Docket No. NG-109	Black Hills Nebraska	Depreciation
345.	2020	NY PSC	Case No. 20-E-0428 & 20-G-0429	Central Hudson Gas & Electric Corporation	Depreciation
346.	2020	FERC	ER20-598	Duke Energy Indiana	Depreciation
347.	2020	FERC	ER20-855	Northern Indiana Public Service Company	Depreciation
348.	2020	OR PSC	UE 374	PacifiCorp	Depreciation
349.	2020	MD PSC	Case No. 9490 Phase II	Potomac Edison – Maryland	Depreciation
350.	2020	IN URC	Case No. 45447	Southern Indiana Gas and Electric Company	Depreciation
351.	2020	IN URC	IURC Cause No. 45468	Indiana Gas Company, Inc. d/b/a Vectren Energy Delivery	Depreciation
352.	2020	KY PSC	Case No. 2020-00349	Kentucky Utilities Company	Depreciation
353.	2020	KY PSC	Case No. 2020-00350	Louisville Gas and Electric Company	Depreciation
354.	2020	FERC	Docket No. ER21- 000	South FirstEnergy Operating Companies	Depreciation
355.	2020	OH PUC	Case Nos 20-1651-EL-AIR, 20-1652-EL-AAM & 20-1653-EL-ATA	Dayton Power and Light Company	Depreciation
356.	2020	OR PSC	UG 388	Northwest Natural Gas Company	Depreciation
357.	2020	MO PSC	Case No. GR-2021-0241	Ameren Missouri Gas	Depreciation
358.	2021	KY PSC	Case No. 2021-00103	East Kentucky Power Cooperative	Depreciation
359.	2021	MPUC	Docket No. 2021-00024	Bangor Natural Gas	Depreciation
360.	2021	PA PUC	Docket No. R-2021-3024296	Columbia Gas of Pennsylvania, Inc.	Depreciation
361.	2021	NC Util.	Doc. No. G-5, Sub 632	Public Service of North Carolina	Depreciation
362.	2021	MO PSC	ER-2021-0240	Ameren Missouri	Depreciation
363.	2021	PA PUC	Docket No. R-2021-3024750	Duquesne Light Company	Depreciation
364.	2021	KS PSC	21-BHCG-418-RTS	Black Hills Kansas Gas	Depreciation
365.	2021	KY PSC	Case No. 2021-00190	Duke Energy Kentucky	Depreciation
366.	2021	OR PSC	Docket UM 2152	Portland General Electric	Depreciation
367.	2021	ILL CC	Docket No. 20-0810	North Shore Gas Company	Depreciation
368.	2021	FERC	ER21-1939-000	Duke Energy Progress	Depreciation
369.	2021	FERC	ER21-1940-000	Duke Energy Carolina	Depreciation
370.	2021	KY PSC	Case No. 2021-00183	NiSource Columbia Gas of Kentucky	Depreciation
371.	2021	MD PSC	Case No. 9664	NiSource Columbia Gas of Maryland	Depreciation
372.	2021	OH PUC	Case No. 21-0596-ST-AIR	Aqua Ohio	Depreciation
373.	2021	PA PUC	Docket No. R-2021-3026116	Hanover Borough Municipal Water Works	Depreciation
374.	2021	OR PSC	UM-2180	Idaho Power Company	Depreciation
375.	2021	ID PUC	Case No. IPC-E-21-18	Idaho Power Company	Depreciation

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

	Year	Jurisdiction	Docket No.	Client Utility	Subject
376.	2021	WPSC	6690-DU-104	Wisconsin Public Service Company	Depreciation
377.	2021	PAPUC	Docket No. R-2021-3026116	Borough of Hanover	Depreciation
378.	2021	OH PUC	Case No. 21-637-GA-AIR; Case No. 21-638-GA-ALT; Case No. 21-639-GA-UNC; Case No. 21-640-GA-AAM	NiSource Columbia Gas of Ohio	Depreciation
379.	2021	TX PUC	Texas PUC Docket No. 52195; SOHA Docket No. 473-21-2606	El Paso Electric	Depreciation
380.	2021	MO PSC	Case No. GR.2021-0108	Spire Missouri	Depreciation
381.	2021	WV PSC	Case No. 21-0215-WS-P	West Virginia American Water Company	Depreciation
382.	2021	FERC	ER21-2736	Duke Energy Carolinas	Depreciation
383.	2021	FERC	ER21-2737	Duke Energy Progress	Depreciation
384.	2021	IN URC	Cause #45621	Northern Indiana Public Service Company	Depreciation
385.	2021	PA PUC	Docket No. R-2021-3026682	City of Lancaster	Depreciation
386.	2021	OH PUC	Case No. 21-887-EL-AIR; Case No. 21-888-EL-ATA; Case No. 889-El-AAM	Duke Energy Ohio	Depreciation
387.	2021	AK PSC	Docket No. 21-097-U	Black Hills Energy Arkansas, Inc.	Depreciation
388.	2021	OK CC	Cause No. PUD202100164	Oklahoma Gas & Electric	Depreciation
389.	2021	FERC	Case ER-22-392-001	El Paso Electric	Depreciation
390.	2021	FERC	Case ER-21-XXX	MidAmerican Electric	Depreciation
391.	2021	PA PUC	Docket Nos. R-2021-3027385, R-2021-3027386	Aqua Pennsylvania, Inc. Aqua Pennsylvania Wastewater, Inc.	Depreciation
392.	2022	FERC	Case ER-22-282-000	El Paso Electric	Depreciation
393.	2022	ILL CC	Docket No. 22-0154	MidAmerican Gas	Depreciation
394.	2022	MO PSC	Case No. ER-2022-0129	Evergy Metro	Depreciation
395.	2022	MO PSC	Case No. ER-2022-0130	Evergy Missouri West	Depreciation
396.	2022	PA PUC	Docket No. R-2022-3031211	NiSource Columbia Gas of Pennsylvania, Inc.	Depreciation
397.	2022	MA DPU	D.P.U. 22-20	The Berkshire Gas Company	Depreciation
398.	2022	PA PUC	R-2022-3031672; R-2022-3031673	Pennsylvania-American Water Company	Depreciation
399.	2022	SD PUC	Docket No. NG22-	MidAmerican Gas	Depreciation
400.	2022	MD PSC	Case No. 9680	NiSource Columbia Gas of Maryland	Depreciation
401.	2022	WYPSC	Docket No. 20003-214-ER-22	Black Hills Energy – Cheyenne Light, Fuel and Power	Depreciation
402.	2022	MA DPU	D.P.U. 22.22	NSTAR Electric Company d/b/a Eversource Energy	Depreciation
403.	2022	NC Util Com	Docket No. W-218, Sub 573	Aqua North Carolina, Inc.	Depreciation
404.	2022	OR PUC	UM2213	Northwest Natural Gas	Depreciation

	Year	Jurisdiction	Docket No.	Client Utility	Subject
405.	2022	OR PUC	UM2214	Northwest Natural Gas	Depreciation
406.	2022	ME PUC	Docket No. 2022-00152	Central Maine Power	Depreciation
407.	2022	SC PSC	Docket No. 2022-254-E	Duke Energy Progress	Depreciation
408.	2022	NC Util Com	Docket No. E-2, SUB 1300	Duke Energy Progress	Depreciation
409.	2022	IN URC	Cause #45772	Northern Indiana Public Service Company	Depreciation
410.	2022	PA PUC	R-2022-3031340	The York Water Company	Depreciation
411.	2022	PA PUC	R-2022-3032806	The York Water Company	Depreciation
412.	2022	PA PUC	R-2022-3031704	Borough of Ambler	Depreciation
413.	2022	MO PSC	ER-2022-0337	Ameren Missouri	Depreciation
414.	2022	OH PUC	Case No. 22-507-GA-AIR	Duke Energy Ohio	Depreciation
415.	2022	PA PUC	R-2022-3035730	National Fuel Gas Distribution Corporation – PA Division	Depreciation
416.	2022	NC Util Com	Docket No. E-22, Sub 493	Virginia Electric and Power Company	Depreciation
417.	2022	WY PSC	20003-214-ER-22	Cheyenne Light, Fuel and Power Company	Depreciation
418.	2022	NJ BPU	BPU Docket No. ER2303144	Jersey Central Power & Light Company	Depreciation
419.	2022	KY PSC	Case No. 2022-00372	Duke Energy Kentucky	Depreciation
420.	2022	TX PUC	SOAH Docket No. 473-23-04521	Aqua Texas, Inc.	Depreciation
421.	2022	NC Util Com	Docket No. E-7, Sub 1276	Duke Energy Carolinas, LLC	Depreciation
422.	2022	KY PSC	Case No. 2022-00432	Bluegrass Water	Depreciation
423.	2023	ILL CC	Docket No. 23-0069	The Peoples Gas Light and Coke Company	Depreciation
424.	2023	ILL CC	Docket No. 23-0068	North Shore Gas Company	Depreciation
425.	2023	WV PSC	Case No. 23-0030-E-D	Monongahela Power Company and The Potomac Edison	Depreciation
426.	2023	ID PUC	AVU-E-23-01; AVU-G-23-01	Avista Corporation	Depreciation
427.	2023	ILL CC	Docket No. 23-0066	Northern Illinois Gas Company d/b/a Nicor Gas Company	Depreciation
428.	2023	SC PSC	Docket No. 2023-70-G	Dominion Energy South Carolina, Inc.	Depreciation
429.	2023	FERC	Docket No. ER23-xxx-00	Duke Energy Ohio, Inc.	Depreciation
430.	2023	WY PSC	Docket No. 30036-78-GR-23	Black Hills Wyoming Gas Company d/b/a Black Hills Energ	Depreciation
431.	2023	MD PSC	Case No. 9695	The Potomac Edison Company	Depreciation
432.	2023	OR PUC	Case No. UM2277	Avista Corporation	Depreciation
433.	2023	FERC	Docket No. ER23-1629-000	PPL Electric Utilities	Depreciation
434.	2023	OH PUC	Case No. 23-0154-GA-AIR	Northeast Ohio Natural Gas Corporation	Depreciation
435.	2023	DE PSC	PSC Docket No. 23-0601	Artesian Water Company	Depreciation
436.	2023	CO PUC	No. 23AL-0231G	Black Hills Colorado d/b/a Black Hills Energy	Depreciation
437.	2023	NH PUC	Docket No. DE 23-039	Granite State Electric d/b/a Liberty Utilities	Depreciation
438.	2023	MD PSC	Case No. 9701	Columbia Gas of Maryland	Depreciation
439.	2023	NY PSC	Case Nos. 23-E-0418; 23-G-0419	Central Hudson Gas and Electric	Depreciation
440.	2023	FERC	Docket No. ER23-xxx-000	Central Maine Power Company	Depreciation
441.	2023	SD PUC	Docket Number EL23-016	Northwestern Energy	Depreciation

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

	Year	Jurisdiction	Docket No.	Client Utility	Subject
442.	2023	CT PURA	Docket No. 23-08-32	Connecticut Water Company	Depreciation
443.	2023	OH PUC	Case 23-0894-GA-AIR	The East Ohio Gas Company d/b/a Dominion Energy Ohio	Depreciation
444.	2023	IN URC	Cause No. 45911	Indianapolis Power & Light	Depreciation
445.	2023	IN URC	Cause No. 45967	Northern Indiana Public Service Company	Depreciation
446.	2023	PA PUC	Docket No. R-2023-3043189 and Docket No. R-2023-3043190	Pennsylvania-American Water Company	Depreciation
447.	2023	IN URC	Cause No. 45988	Citizens Energy Group	Depreciation
448.	2023	NY PSC	Case No. 23-G-0627	National Fuel Gas Distribution Corporation	Depreciation
449.	2023	IN URC	Cause No. 45990	Southern Indiana Gas and Electric Company d/b/a Centerpoint Energy Indiana South	Depreciation
450.	2023	PA PUC	Docket No. R-2023-3044549	Peoples Natural Gas Company LLC	Depreciation
451.	2023	OR PUC	Docket No. UM-2312	Northwest Natural Gas Company	Depreciation
452.	2023	AZ PCC	Docket No. WS-21182A-23-2092	Northwest Natural Water Company, LLC	Depreciation
453.	2023	SC PSC	Docket No. 2023-388-E	Duke Energy Carolinas	Depreciation
454.	2024	FERC	Docket No. ER24-768-000	Duke Energy Progress	Depreciation
455.	2024	FERC	Docket No. ER24-2057	Duke Energy Carolina	Depreciation
456.	2024	FERC	Docket No. SPP-0007	Evergy Metro, Inc. and Evergy Missouri West, Inc.	Depreciation
457.	2024	NJ BPU	Docket No. WR24010057	Aqua New Jersey, Inc.	Depreciation
458.	2024	ILL CC	Docket No. 24-0044	Aqua Illinois, Inc.	Depreciation
459.	2024	PA PUC	Docket No. R-2024-3046519	NiSource – Columbia Gas of Pennsylvania, Inc.	Depreciation
460.	2024	KY PSC	Case No. 2024-00092	NiSource – Columbia Gas of Kentucky, Inc.	Depreciation
461.	2024	VA SCC	Case No. PUR-2024-00030	NiSource – Columbia Gas of Virginia, Inc.	Depreciation
462.	2024	NE PSC	Docket No. 24-	Northwestern Energy	Depreciation
463.	2024	IA Util Bd	Docket No. RPU-2023-0002	Alliant - Interstate Power and Light Company	Depreciation
464.	2024	PA PUC	Docket No. R-2024-3047068	FirstEnergy Pennsylvania – Metropolitan Edison;	Depreciation
465.	2024	PA PUC	Docket No. R-2024-3046523	Duquesne Light Company	Depreciation
466.	2024	NCUC	Docket No. E-22, Sub 694	Dominion Energy North Carolina	Depreciation
467.	2024	IN URC	IURC Cause No. 46038	Duke Energy Indiana	Depreciation
468.	2024	NJ BPU	Docket Nos. ER23120924 and GF 23120925	Public Service Electric and Gas Company	Depreciation
469.	2024	CO PUC	Docket No. 24-AL-0275E	Black Hills Colorado Electric, LLC	Depreciation
470.	2024	OH PUC	Case No. 24-0468-EL-AIR, Case No. 24-0469-EL-ATA, Case No. 24-0470-EL-AAM, Case No. 24-0471-EL-UNC	FirstEnergy Ohio	Depreciation
471.	2024	SD PUC	Docket No. NG24-005	Northwestern Energy	Depreciation
472.	2024	PA PUC	Docket No. R-2024-3047822	Aqua Pennsylvania, Inc	Depreciation

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

	Year	Jurisdiction	Docket No.	Client Utility	Subject
473.	2024	PA PUC	Docket No. R-2024-3047824	Aqua Pennsylvania Wastewater, Inc	Depreciation
474.	2024	NH PUC	Docket No. DE 24-070	Eversource Energy - Public Service of New Hampshire	Depreciation
475.	2024	VA SCC	Case No. PUR-2024-00048	Virginia Natural Gas Company	Depreciation
476.	2024	WV PSC	Case No. 24-0678-G-D	Hope Gas, Inc.	Depreciation
477.	2024	MO PSC	ER-2024-0319	Ameren Missouri	Depreciation
478.	2024	PA PUC	Docket No. R-2024-3050208	Newtown Artesian Water Company	Depreciation
479.	2024	PA PUC	Docket No. RP-24-1106-00	Adelphia Gateway	Depreciation
480.	2024	OH PUC	Case No. 24-0832-GA-AIR	Centerpoint Energy Ohio	Depreciation
481.	2024	MT PSC	Docket 2024-05-053	Northwestern Energy	Depreciation
482.	2024	MD PSC	Case No. 9754	NiSource – Columbia Gas of Maryland	Depreciation
483.	2024	OR PUC	UM 2363	Northwest Natural Gas Company	Depreciation
484.	2024	IURC	Cause No. 46120	Northern Indiana Public Service Company LLC	Depreciation
485.	2024	MO PSC	GR-2024-0369	Ameren Missouri	Depreciation
486.	2024	PUCO	Case No. 24-1009-EL-AIR, Case No. 24-1010-El-AAM, Case No. 24-1011-El-ATA	The Dayton Power and Light Company d/b/a AES Ohio	Depreciation
487.	2024	KY PSC	Case No. 2024-00354	Duke Energy Kentucky	Depreciation
488.	2024	MO PSC	GR-2025-0107	Spire Missouri, Inc.	Depreciation
489.	2024	OR PUC	UG 520	Northwest Natural Gas	Depreciation
490.	2024	TX PUC	SOAH Docket No. 473-25-11219; PUC Docket No. 57568	El Paso Electric	Depreciation
491.	2024	FERC	Docket No. RP24-1106-002	Adelphia Gateway, LLC	Depreciation
492.	2025	PA PUC	Docket No.R-2025-3053499	Columbia Gas of Pennsylvania, Inc.	Depreciation
493.	2025	NE PSC	Case No. NG-124	Black Hills Nebraska	Depreciation
494.	2025	KY PSC	Case No. 2025-00114	Louisville Gas and Electric	Depreciation
495.	2025	KY PSC	Case No. 2025-00113	Kentucky Utilities	Depreciation
496.	2025	PA PUC	Docket No. R-2025-2025-3053442, R-2025-3053573	The York Water Company	Depreciation
497.	2025	NC UC	Docket No. W-218, Sub 629	Aqua North Carolina, Inc.	Depreciation
498.	2025	TX PUC	Docket No. 58124	Aqua Texas, Inc.	Depreciation
499.	2025	FERC	Docket No. ER25-2479-000	Duke Energy Indiana, LLC	Depreciation
500.	2025	IURC	Cause No. 46258	Indianapolis Power & Light Company d/b/a AES Indiana	Depreciation
501.	2025	NY PSC	Case 25-E-0375 & Case 25-G-378	New York State Electric and Gas Corporation	Depreciation

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

	Year	Jurisdiction	Docket No.	Client Utility	Subject
502.	2025	NY PSC	Case 25-E-0379 & Case 25-G-0380	Rochester Gas and Electric Corporation	Depreciation
503.	2025	ILL CC	Docket No. 25-0055	Northern Illinois Gas Company d/b/a Nicor Gas Company	Depreciation
504.	2025	CA PUC	A.25-01-001	San Gabriel Water Company	Depreciation
505.	2025	FERC	Docket EL25-77-000	Valley Link	Depreciation
506.	2025	KY PSC	Docket No. 2025-00125	Duke Energy Kentucky	Depreciation
507.	2025	KY PSC	Docket No 2025-00208	East Kentucky Power Cooperative	Depreciation
508.	2025	SC PSC	Docket No. 2025-243-WS	Kiawah Island Utility	Depreciation
509.	2025	KY PSC	Case No. 2025-00257	Kentucky Power Company	Depreciation
510.	2025	RI PUC	Docket No. _____	Rhode Island Energy	Depreciation
511.	2025	VA SCC		Aqua Virginia, Inc.	Depreciation
512.	2025	MA DPU	D.P.U. 25-170	The Berkshire Gas Company	Depreciation
513.	2025	WA UTC	Docket No. UG-250610	Northwest Natural Gas Company	Depreciation
514.	2025	SC PSC	Docket No. 2025-243-WS	Kiawah Island Utility, Inc. (South Carolina Water)	Depreciation
515.	2025	CA PUC	Case A.26-01-___	Suburban Water Systems	Depreciation

Appendix B

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

FR VI.1

Pennsylvania-American Water Company
VI. Depreciation

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

Answer:

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

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

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

FR VI.2

Pennsylvania-American Water Company
VI. Depreciation

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

Answer:

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

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

FR VI.3

Pennsylvania-American Water Company
VI. Depreciation

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

Answer:

The surviving original cost at the end of the historical year June 30, 2025 by vintage by account and the applicable depreciation reserve for utility plant are presented in Exhibit No. 11-A beginning on page II-8, in Exhibit No. 11-D beginning on page II-7, in Exhibit No. 11-G beginning on page II-6, and in Exhibit No. 11-J beginning on page II-6.

The surviving original cost at test year end June 30, 2026, by vintage by account and the applicable depreciation reserve for utility plant are presented in Exhibit No. 11-B beginning on page VII-8, in Exhibit No. 11-E beginning on page VII-7, in Exhibit No. 11-H beginning on page VII-6, in Exhibit No. 11-K beginning on page VII-6, and in Exhibit No. 11-M beginning on page VII-5.

The surviving original cost at test year end June 30, 2027, by vintage by account and the applicable depreciation reserve for utility plant are presented in Exhibit No. 11-C beginning on page II-8, in Exhibit No. 11-F beginning on page II-7, in Exhibit No. 11-I beginning on page II-6, in Exhibit No. 11-L beginning on page II-6, and in Exhibit No. 11-N beginning on page II-5.

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

FR VI.4

Pennsylvania-American Water Company
VI. Depreciation

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

Answer:

A comparison of the calculated depreciation reserve v. book reserve by account at June 30, 2025, at June 30, 2026, and at June 30, 2027, are attached as pages FR VI.4 (2) through (18) for all water and wastewater systems by account.

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK DEPRECIATION RESERVE AS OF JUNE 30, 2025

	DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK DEPRECIATION RESERVE
	(1)	(2)	(3)
DEPRECIABLE PLANT			
303.14	WATER RIGHTS - HIBERNIA	1,942,823	1,942,823
303.35	WASTE HANDLING AND TREATMENT LAND	105,361	131,860
303.99	COMPREHENSIVE PLANNING STUDIES	11,338,280	8,880,058
304.15	OTHER WATER SOURCE STRUCTURES	19,798,202	11,111,635
304.20	POWER AND PUMING STRUCTURES		
	LARGE STRUCTURES	19,612,362	8,685,597
	OTHER STRUCTURES	20,223,801	8,956,383
	TOTAL ACCOUNT 304.20	39,836,163	17,641,980
304.30	PURIFICATION BUILDINGS		
	LARGE STRUCTURES	112,830,002	114,899,600
	OTHER STRUCTURES	14,994,610	15,269,651
	TOTAL ACCOUNT 304.30	127,824,612	130,169,251
304.36	WASTE HANDLING AND TREATMENT STRUCTURES	10,170,080	7,744,675
304.38	WASTE HANDLING AND TREATMENT STRUCTURES PAINTING	600,950	611,973
304.39	PURIFICATION BUILDINGS - TANK PAINTING	289,241	294,546
304.61	OFFICE BUILDINGS		
	LARGE STRUCTURES	8,376,414	7,836,073
	OTHER OTHER STRUCTURES	4,604,223	4,307,217
	TOTAL ACCOUNT 304.61	12,980,637	12,143,290
304.62	STORES, SHOP AND GARAGE BUILDINGS		
	LARGE STRUCTURES	14,054,292	18,838,567
	OTHER OTHER STRUCTURES	3,309,073	4,449,540
	TOTAL ACCOUNT 304.62	17,363,365	23,288,107
304.63	MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	1,478,283	4,606,571
	TOTAL ACCOUNT 304.00	230,341,533	207,612,028
305.00	COLLECTING AND IMPOUNDING RESERVOIRS		
	LARGE RESERVOIRS	25,338,780	20,732,787
	OTHER RESERVOIRS	3,966,941	3,245,844
	TOTAL ACCOUNT 305.00	29,305,721	23,978,631
306.00	LAKE, RIVER AND OTHER INTAKES		
	LARGE RESERVOIRS	6,529,070	5,313,633
	OTHER RESERVOIRS	2,313,615	1,882,918
	TOTAL ACCOUNT 306.00	8,842,685	7,196,551
307.00	WELLS AND SPRINGS	5,045,486	4,610,082
310.00	POWER GENERATION EQUIPMENT	6,907,436	7,450,040
	PUMPING EQUIPMENT		
311.20	ELECTRIC PUMPING EQUIPMENT	5,536,322	4,871,360
311.50	OTHER	2,855,589	2,512,607
311.52	SOURCE OF SUPPLY	3,496,772	3,076,779
311.53	WATER TREATMENT	29,494,448	25,951,902
311.54	TRANSMISSION AND DISTRIBUTION	3,018,194	2,655,682
	TOTAL ACCOUNT 311.00	44,401,325	39,068,330

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK DEPRECIATION RESERVE AS OF JUNE 30, 2025

	DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK DEPRECIATION RESERVE
	(1)	(2)	(3)
	PURIFICATION SYSTEM		
320.10	LARGE STRUCTURES		
	LARGE STRUCTURES	95,831,472	93,400,131
	OTHER LARGE STRUCTURES	5,676,432	5,532,416
	TOTAL ACCOUNT 320.10	101,507,904	98,932,547
320.18	LARGE STRUCTURES PAINT	103,246	103,246
320.19	LARGE STRUCTURES PAINT	3,362,674	3,277,360
320.20	CHEMICAL TREATMENT	38,172,028	37,203,361
320.29	CHEMICAL TREATMENT PAINT	8,168	8,168
320.30	GRANULAR ACTIVATED CARBON	9,840,184	7,023,790
320.37	WASTE HANDLING AND TREATMENT - EQUIPMENT	9,719,567	10,576,647
	TOTAL ACCOUNT 320.00	162,713,771	157,125,119
330.00	DISTRIBUTION RESERVOIRS AND STANDPIPES	45,387,543	45,891,024
330.10	ELEVATED TANKS AND STANDPIPES	2,904,870	2,937,094
330.20	GROUND LEVEL FACILITIES	3,715,925	3,757,146
330.30	BELOW GRADE FACILITIES	193,086	195,228
330.40	CLEARWELL	3,300,516	3,337,128
330.58	DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	2,273,487	2,298,707
330.59	DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	32,353,317	32,712,210
	TOTAL ACCOUNT 330.00	90,128,744	91,128,537
331.00	MAINS AND ACCESSORIES	652,501,380	388,550,701
333.00	SERVICES	205,869,784	169,642,467
334.00	METERS AND METER INSTALLATIONS	98,691,954	74,141,878
335.00	FIRE HYDRANTS	36,294,288	22,934,002
340.00	OFFICE FURNITURE AND EQUIPMENT		
	FURNITURE	3,113,680	1,961,233
	COMPUTERS AND PERIPHERAL EQUIPMENT	9,880,930	6,223,762
	COMPUTER SOFTWARE	44,229,846	27,859,322
	COMPUTER SOFTWARE - ENTERPRISE SOLUTIONS	649,593	409,163
	OTHER OFFICE EQUIPMENT	155,522	97,960
	TOTAL ACCOUNT 340.00	58,029,571	36,551,440
341.00	TRANSPORATION EQUIPMENT		
	NOT CLASSIFIED	2,619	3,470
	LIGHT DUTY TRUCKS	30,793,178	40,802,341
	EQUIPMENT	10,804,421	14,316,342
	AUTOS	1,650,758	2,022,390
	OTHER	5,224,046	7,087,034
	TOTAL ACCOUNT 341.00	48,475,022	64,231,577
342.00	STORES EQUIPMENT	177,498	126,699
343.00	TOOLS AND WORK EQUIPMENT	17,739,447	15,103,437
344.00	LABORATORY EQUIPMENT	1,104,936	601,021
345.00	POWER OPERATED EQUIPMENT	1,551,827	1,577,820
346.00	COMUNICATION EQUIPMENT		
	EQUIPMENT	1,000,310	872,699
	NON-TELEPHONE	3,045,652	2,657,115
	REMOTE CONTROL AND INSTRUMENTATION	2,635,467	2,299,258
	TELEPHONE	145,180	126,659
	TOTAL ACCOUNT 346.00	6,826,609	5,955,731
347.00	MISCELLANEOUS EQUIPMENT	7,795,875	6,507,077
348.00	OTHER TANGIBLE EQUIPMENT	547,087	543,172
	TOTAL DEPRECIABLE PLANT	**1,726,678,443**	**1,335,591,081**

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK DEPRECIATION RESERVE AS OF JUNE 30, 2026

	DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK DEPRECIATION RESERVE
	(1)	(2)	(3)
DEPRECIABLE PLANT			
303.14	WATER RIGHTS - HIBERNIA	1,942,823	1,942,823
303.35	WASTE HANDLING AND TREATMENT LAND	108,511	133,333
303.99	COMPREHENSIVE PLANNING STUDIES	12,479,805	11,619,274
304.15	OTHER WATER SOURCE STRUCTURES	22,620,965	15,444,350
304.20	POWER AND PUMING STRUCTURES		
	LARGE STRUCTURES	20,741,189	10,490,580
	OTHER STRUCTURES	21,559,808	10,904,625
	TOTAL ACCOUNT 304.20	42,300,997	21,395,205
304.30	PURIFICATION BUILDINGS		
	LARGE STRUCTURES	120,796,019	122,886,694
	OTHER STRUCTURES	16,166,543	16,446,346
	TOTAL ACCOUNT 304.30	136,962,562	139,333,040
304.36	WASTE HANDLING AND TREATMENT STRUCTURES	10,993,457	8,792,092
304.38	WASTE HANDLING AND TREATMENT STRUCTURES PAINTING	734,698	743,896
304.39	PURIFICATION BUILDINGS - TANK PAINTING	374,180	378,827
304.61	OFFICE BUILDINGS		
	LARGE STRUCTURES	9,241,163	8,873,754
	OTHER OTHER STRUCTURES	4,896,303	4,701,637
	TOTAL ACCOUNT 304.61	14,137,466	13,575,391
304.62	STORES, SHOP AND GARAGE BUILDINGS		
	LARGE STRUCTURES	15,520,855	20,288,067
	OTHER OTHER STRUCTURES	3,501,512	4,594,965
	TOTAL ACCOUNT 304.62	19,022,367	24,883,032
304.63	MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	1,619,955	4,589,096
	TOTAL ACCOUNT 304.00	248,766,647	229,134,929
305.00	COLLECTING AND IMPOUNDING RESERVOIRS		
	LARGE RESERVOIRS	27,344,225	19,629,651
	OTHER RESERVOIRS	1,608,400	1,152,502
	TOTAL ACCOUNT 305.00	28,952,625	20,782,153
306.00	LAKE, RIVER AND OTHER INTAKES		
	LARGE RESERVOIRS	6,690,963	5,558,434
	OTHER RESERVOIRS	2,402,794	1,996,091
	TOTAL ACCOUNT 306.00	9,093,757	7,554,525
307.00	WELLS AND SPRINGS	5,388,847	4,957,929
310.00	POWER GENERATION EQUIPMENT	7,507,648	8,188,777
	PUMPING EQUIPMENT		
311.20	ELECTRIC PUMPING EQUIPMENT	6,206,690	5,828,049
311.50	OTHER	3,737,934	2,913,518
311.52	SOURCE OF SUPPLY	3,761,449	3,446,321
311.53	WATER TREATMENT	30,121,511	27,290,584
311.54	TRANSMISSION AND DISTRIBUTION	3,254,319	2,980,164
	TOTAL ACCOUNT 311.00	47,081,903	42,458,636

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK DEPRECIATION RESERVE AS OF JUNE 30, 2026

	DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK DEPRECIATION RESERVE
	(1)	(2)	(3)
	PURIFICATION SYSTEM		
320.10	LARGE STRUCTURES		
	LARGE STRUCTURES	100,183,558	98,601,308
	OTHER OTHER STRUCTURES	5,474,072	5,385,625
	TOTAL ACCOUNT 320.10	105,657,630	103,986,933
320.18	LARGE STRUCTURES PAINT	103,246	103,246
320.19	LARGE STRUCTURES PAINT	3,509,005	3,436,872
320.20	CHEMICAL TREATMENT	42,166,039	43,183,756
320.29	CHEMICAL TREATMENT PAINT	8,168	8,168
320.30	GRANULAR ACTIVATED CARBON	11,400,005	10,245,118
320.37	WASTE HANDLING AND TREATMENT - EQUIPMENT	10,209,524	10,952,554
	TOTAL ACCOUNT 320.00	173,053,617	171,916,647
330.00	DISTRIBUTION RESERVOIRS AND STANDPIPES	47,424,433	49,403,016
330.10	ELEVATED TANKS AND STANDPIPES	3,223,928	3,290,822
330.20	GROUND LEVEL FACILITIES	4,045,386	4,131,913
330.30	BELOW GRADE FACILITIES	206,322	210,865
330.40	CLEARWELL	3,651,485	3,591,759
330.58	DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	2,348,156	2,370,212
330.59	DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	33,899,183	33,858,975
	TOTAL ACCOUNT 330.00	94,798,893	96,857,562
331.00	MAINS AND ACCESSORIES	692,489,778	433,347,090
333.00	SERVICES	212,174,641	170,313,381
334.00	METERS AND METER INSTALLATIONS	110,159,141	93,095,796
335.00	FIRE HYDRANTS	38,716,442	25,919,593
340.00	OFFICE FURNITURE AND EQUIPMENT		
	FURNITURE	3,623,536	2,637,160
	COMPUTERS AND PERIPHERAL EQUIPMENT	12,856,557	9,250,048
	COMPUTER SOFTWARE	47,932,593	33,961,388
	COMPUTER SOFTWARE - ENTERPRISE SOLUTIONS	665,298	505,030
	OTHER OFFICE EQUIPMENT	38,421	6,407
	TOTAL ACCOUNT 340.00	65,116,405	46,360,033
341.00	TRANSPORATION EQUIPMENT		
	NOT CLASSIFIED	5,997	7,882
	LIGHT DUTY TRUCKS	37,955,056	46,569,736
	EQUIPMENT	11,389,998	14,562,296
	AUTOS	1,698,229	2,022,390
	OTHER	5,578,782	7,221,254
	TOTAL ACCOUNT 341.00	56,628,062	70,383,558
342.00	STORES EQUIPMENT	203,772	161,753
343.00	TOOLS AND WORK EQUIPMENT	21,594,610	19,387,098
344.00	LABORATORY EQUIPMENT	1,223,238	866,063
345.00	POWER OPERATED EQUIPMENT	1,695,830	1,785,262
346.00	COMUNICATION EQUIPMENT		
	EQUIPMENT	1,342,348	1,347,776
	NON-TELEPHONE	3,936,757	3,585,121
	REMOTE CONTROL AND INSTRUMENTATION	3,565,280	3,337,980
	TELEPHONE	156,527	143,617
	TOTAL ACCOUNT 346.00	9,000,912	8,414,494
347.00	MISCELLANEOUS EQUIPMENT	8,853,683	7,890,954
348.00	OTHER TANGIBLE EQUIPMENT	1,031,412	855,364
	TOTAL DEPRECIABLE PLANT	**1,848,063,002**	**1,474,327,027**

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK DEPRECIATION RESERVE AS OF JUNE 30, 2027

	DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK DEPRECIATION RESERVE
	(1)	(2)	(3)
DEPRECIABLE PLANT			
303.14	WATER RIGHTS - HIBERNIA	1,942,823	1,942,823
303.35	WASTE HANDLING AND TREATMENT LAND	111,660	134,809
303.99	COMPREHENSIVE PLANNING STUDIES	13,632,493	13,327,260
304.15	OTHER WATER SOURCE STRUCTURES	25,422,610	19,563,527
304.20	POWER AND PUMING STRUCTURES		
	LARGE STRUCTURES	21,911,564	12,341,242
	OTHER STRUCTURES	23,006,514	12,957,946
	TOTAL ACCOUNT 304.20	44,918,078	25,299,188
304.30	PURIFICATION BUILDINGS		
	LARGE STRUCTURES	129,468,249	130,945,249
	OTHER STRUCTURES	17,300,987	17,498,361
	TOTAL ACCOUNT 304.30	146,769,236	148,443,610
304.36	WASTE HANDLING AND TREATMENT STRUCTURES	11,811,568	9,825,291
304.38	WASTE HANDLING AND TREATMENT STRUCTURES PAINTING	868,446	875,824
304.39	PURIFICATION BUILDINGS - TANK PAINTING	459,119	463,103
304.61	OFFICE BUILDINGS		
	LARGE STRUCTURES	10,148,510	9,917,838
	OTHER OTHER STRUCTURES	5,188,850	5,070,910
	TOTAL ACCOUNT 304.61	15,337,360	14,988,748
304.62	STORES, SHOP AND GARAGE BUILDINGS		
	LARGE STRUCTURES	16,952,898	21,575,638
	OTHER OTHER STRUCTURES	3,669,052	4,690,258
	TOTAL ACCOUNT 304.62	20,621,950	26,265,896
304.63	MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	1,781,107	4,586,916
	TOTAL ACCOUNT 304.00	267,989,474	250,312,103
305.00	COLLECTING AND IMPOUNDING RESERVOIRS		
	LARGE RESERVOIRS	29,500,205	22,527,171
	OTHER RESERVOIRS	1,771,784	1,352,984
	TOTAL ACCOUNT 305.00	31,271,989	23,880,155
306.00	LAKE, RIVER AND OTHER INTAKES		
	LARGE RESERVOIRS	6,881,628	5,871,850
	OTHER RESERVOIRS	2,565,467	2,189,022
	TOTAL ACCOUNT 306.00	9,447,095	8,060,872
307.00	WELLS AND SPRINGS	5,615,162	5,289,150
310.00	POWER GENERATION EQUIPMENT	8,105,472	8,911,505
	PUMPING EQUIPMENT		
311.20	ELECTRIC PUMPING EQUIPMENT	6,948,611	7,081,155
311.50	OTHER	4,671,763	3,329,148
311.52	SOURCE OF SUPPLY	4,014,371	3,803,321
311.53	WATER TREATMENT	30,761,755	28,566,664
311.54	TRANSMISSION AND DISTRIBUTION	3,481,557	3,292,848
	TOTAL ACCOUNT 311.00	49,878,057	46,073,136

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK DEPRECIATION RESERVE AS OF JUNE 30, 2027

	DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK DEPRECIATION RESERVE
	(1)	(2)	(3)
	PURIFICATION SYSTEM		
320.10	LARGE STRUCTURES		
	LARGE STRUCTURES	105,235,001	101,452,087
	OTHER OTHER STRUCTURES	5,240,887	5,052,491
	TOTAL ACCOUNT 320.10	110,475,888	106,504,578
320.18	LARGE STRUCTURES PAINT	103,246	103,246
320.19	LARGE STRUCTURES PAINT	3,655,336	3,595,944
320.20	CHEMICAL TREATMENT	46,068,989	48,496,440
320.29	CHEMICAL TREATMENT PAINT	8,168	8,168
320.30	GRANULAR ACTIVATED CARBON	12,730,127	12,899,016
320.37	WASTE HANDLING AND TREATMENT - EQUIPMENT	10,732,876	11,526,826
	TOTAL ACCOUNT 320.00	183,774,630	183,134,218
330.00	DISTRIBUTION RESERVOIRS AND STANDPIPES	49,846,211	53,054,521
330.10	ELEVATED TANKS AND STANDPIPES	3,541,775	3,647,939
330.20	GROUND LEVEL FACILITIES	4,368,724	4,502,857
330.30	BELOW GRADE FACILITIES	219,439	226,261
330.40	CLEARWELL	3,996,832	3,983,199
330.58	DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	2,422,825	2,441,720
330.59	DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	35,605,832	35,285,415
	TOTAL ACCOUNT 330.00	100,001,638	103,141,912
331.00	MAINS AND ACCESSORIES	739,529,960	495,097,115
333.00	SERVICES	220,237,278	174,275,927
334.00	METERS AND METER INSTALLATIONS	122,386,087	111,988,357
335.00	FIRE HYDRANTS	41,220,983	28,748,652
340.00	OFFICE FURNITURE AND EQUIPMENT		
	FURNITURE	4,105,693	3,277,350
	COMPUTERS AND PERIPHERAL EQUIPMENT	15,194,156	11,720,410
	COMPUTER SOFTWARE	49,409,238	36,401,179
	COMPUTER SOFTWARE - ENTERPRISE SOLUTIONS	784,050	794,836
	OTHER OFFICE EQUIPMENT	20,852	6,252
	TOTAL ACCOUNT 340.00	69,513,989	52,200,027
341.00	TRANSPORATION EQUIPMENT		
	NOT CLASSIFIED	10,270	12,082
	LIGHT DUTY TRUCKS	44,917,964	52,533,751
	EQUIPMENT	11,856,651	14,762,420
	AUTOS	1,739,531	2,022,390
	OTHER	5,847,308	7,323,470
	TOTAL ACCOUNT 341.00	64,371,724	76,654,113
342.00	STORES EQUIPMENT	227,501	191,361
343.00	TOOLS AND WORK EQUIPMENT	25,586,571	23,610,554
344.00	LABORATORY EQUIPMENT	1,214,106	943,085
345.00	POWER OPERATED EQUIPMENT	1,790,936	1,905,602
346.00	COMUNICATION EQUIPMENT		
	EQUIPMENT	1,710,123	1,818,790
	NON-TELEPHONE	4,904,625	4,598,270
	REMOTE CONTROL AND INSTRUMENTATION	4,496,069	4,145,987
	TELEPHONE	152,901	141,625
	TOTAL ACCOUNT 346.00	11,263,718	10,704,672
347.00	MISCELLANEOUS EQUIPMENT	8,817,895	7,798,107
348.00	OTHER TANGIBLE EQUIPMENT	1,825,385	1,550,209
	TOTAL DEPRECIABLE PLANT	**1,979,756,626**	**1,629,875,724**

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF JUNE 30, 2025

	DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
	(1)	(2)	(3)
	DEPRECIABLE PLANT		
354.20	STRUCTURES AND IMPROVEMENTS - COLLECTION	846,682	312,584
354.30	STRUCTURES AND IMPROVEMENTS - SPP	8,316,731	7,370,714
354.40	STRUCTURES AND IMPROVEMENTS - TDP	144,154,757	94,423,146
354.70	STRUCTURES AND IMPROVEMENTS - GENERAL	1,285,723	2,157,788
355.00	POWER GENERATION EQUIPMENT	2,785,583	3,626,914
360.10	COLLECTION SEWERS - FORCE MAINS	10,343,250	7,107,476
361.10	COLLECTION SEWERS - GRAVITY MAINS	79,610,170	51,794,484
361.20	MANHOLES	23,314,378	13,274,354
363.00	SERVICES	33,172,435	26,169,414
364.00	FLOW MEASURING DEVICES	486,445	464,534
365.00	FLOW MEASURING INSTALLATIONS	247,635	272,428
370.00	RECEIVING WELLS	116,599	73,795
371.00	PUMPING EQUIPMENT	5,323,300	3,532,970
380.00	TREATMENT EQUIPMENT	56,665,394	31,734,072
381.00	PLANT SEWERS	2,106,938	1,844,887
382.00	OUTFALL SEWER LINES	267,937	260,030
389.10	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES	449,851	519,818
390.00	OFFICE FURNITURE AND EQUIPMENT	374,116	235,095
391.00	TRANSPORTATION EQUIPMENT	1,572,727	1,347,338
392.00	STORES EQUIPMENT	44,160	42,601
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	470,319	462,743
394.00	LABORATORY EQUIPMENT	392,514	200,467
395.00	POWER OPERATED EQUIPMENT	221,827	283,059
396.00	COMMUNICATION EQUIPMENT	1,182,365	1,071,678
397.00	MISCELLANEOUS EQUIPMENT	414,604	546,961
398.00	OTHER TANGIBLE PLANT	3,416	2,342
	TOTAL DEPRECIABLE PLANT	**374,169,856**	**249,131,690**

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF JUNE 30, 2026

	DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
	(1)	(2)	(3)
	DEPRECIABLE PLANT		
354.20	STRUCTURES AND IMPROVEMENTS - COLLECTION	1,140,970	648,304
354.30	STRUCTURES AND IMPROVEMENTS - SPP	8,814,222	8,083,706
354.40	STRUCTURES AND IMPROVEMENTS - TDP	147,799,454	101,958,645
354.70	STRUCTURES AND IMPROVEMENTS - GENERAL	1,534,085	2,368,525
355.00	POWER GENERATION EQUIPMENT	2,944,200	3,800,401
360.10	COLLECTION SEWERS - FORCE MAINS	11,040,057	7,998,825
361.10	COLLECTION SEWERS - GRAVITY MAINS	82,266,187	54,982,334
361.20	MANHOLES	24,004,322	15,235,074
363.00	SERVICES	34,107,247	27,613,021
364.00	FLOW MEASURING DEVICES	507,617	511,642
365.00	FLOW MEASURING INSTALLATIONS	249,361	272,455
370.00	RECEIVING WELLS	131,125	90,120
371.00	PUMPING EQUIPMENT	5,973,644	4,546,419
380.00	TREATMENT EQUIPMENT	60,486,155	38,413,871
381.00	PLANT SEWERS	2,239,719	1,996,641
382.00	OUTFALL SEWER LINES	279,161	273,844
389.10	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES	588,589	657,026
390.00	OFFICE FURNITURE AND EQUIPMENT	547,371	426,356
391.00	TRANSPORTATION EQUIPMENT	1,895,313	1,737,049
392.00	STORES EQUIPMENT	48,454	47,013
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	535,105	531,316
394.00	LABORATORY EQUIPMENT	388,549	240,081
395.00	POWER OPERATED EQUIPMENT	235,892	296,921
396.00	COMMUNICATION EQUIPMENT	1,302,699	1,218,856
397.00	MISCELLANEOUS EQUIPMENT	532,597	653,562
398.00	OTHER TANGIBLE PLANT	28,994	57,987
	TOTAL DEPRECIABLE PLANT	**389,621,089**	**274,659,994**

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF JUNE 30, 2027

	DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
	(1)	(2)	(3)
	DEPRECIABLE PLANT		
354.20	STRUCTURES AND IMPROVEMENTS - COLLECTION	1,471,118	934,282
354.30	STRUCTURES AND IMPROVEMENTS - SPP	9,310,791	8,784,976
354.40	STRUCTURES AND IMPROVEMENTS - TDP	151,354,527	109,265,549
354.70	STRUCTURES AND IMPROVEMENTS - GENERAL	1,783,424	2,536,679
355.00	POWER GENERATION EQUIPMENT	3,108,752	3,971,322
360.10	COLLECTION SEWERS - FORCE MAINS	11,346,133	5,815,631
361.10	COLLECTION SEWERS - GRAVITY MAINS	84,992,554	59,104,148
361.20	MANHOLES	24,582,533	16,682,889
363.00	SERVICES	33,274,543	25,299,717
364.00	FLOW MEASURING DEVICES	526,552	550,486
365.00	FLOW MEASURING INSTALLATIONS	251,609	272,455
370.00	RECEIVING WELLS	145,505	106,380
371.00	PUMPING EQUIPMENT	6,617,078	5,450,715
380.00	TREATMENT EQUIPMENT	64,335,772	44,775,359
381.00	PLANT SEWERS	2,371,035	2,147,727
382.00	OUTFALL SEWER LINES	290,542	287,404
389.10	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES	726,005	793,974
390.00	OFFICE FURNITURE AND EQUIPMENT	729,107	619,264
391.00	TRANSPORTATION EQUIPMENT	2,229,288	2,120,697
392.00	STORES EQUIPMENT	52,749	51,429
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	553,592	495,501
394.00	LABORATORY EQUIPMENT	432,004	318,763
395.00	POWER OPERATED EQUIPMENT	249,730	310,008
396.00	COMMUNICATION EQUIPMENT	1,576,071	1,510,608
397.00	MISCELLANEOUS EQUIPMENT	643,629	748,123
398.00	OTHER TANGIBLE PLANT	104,589	157,340
	TOTAL DEPRECIABLE PLANT	**403,059,232**	**293,111,426**

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF JUNE 30, 2025

	DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
	(1)	(2)	(3)
	DEPRECIABLE PLANT		
354.30	STRUCTURES AND IMPROVEMENTS - SPP	11,564,984	460,605
354.40	STRUCTURES AND IMPROVEMENTS - TDP	10,668,054	(2,295)
354.70	STRUCTURES AND IMPROVEMENTS - GENERAL	2,492,769	179,250
355.00	POWER GENERATING EQUIPMENT	579,623	22,501
360.10	COLLECTION SEWERS - FORCE MAINS	3,293,028	(88,749)
361.10	COLLECTION SEWERS - GRAVITY MAINS	46,258,670	919,488
361.20	MANHOLES	8,338,739	266,876
363.00	SERVICES	8,002,227	202,376
364.00	FLOW MEASURING DEVICES	193,281	12,430
371.00	PUMPING EQUIPMENT	3,493,695	227,519
380.00	TREATMENT EQUIPMENT	12,968,045	654,380
382.00	OUTFALL SEWER LINES	67,055	1,192
390.00	OFFICE FURNITURE AND EQUIPMENT	18,463	3,178
391.00	TRANSPORTATION EQUIPMENT	207,207	32,134
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	606	3,279
395.00	POWER OPERATED EQUIPMENT	219,083	28,767
396.00	COMMUNICATION EQUIPMENT	162,182	(36,581)
397.00	MISCELLANEOUS EQUIPMENT	5,084	2,041
	TOTAL DEPRECIABLE PLANT	**108,532,795**	**2,888,390**

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF JUNE 30, 2026

	DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
	(1)	(2)	(3)
	DEPRECIABLE PLANT		
354.20	STRUCTURES AND IMPROVEMENTS - COLLECTION	3,072	4,236
354.30	STRUCTURES AND IMPROVEMENTS - SPP	12,174,409	1,654,675
354.40	STRUCTURES AND IMPROVEMENTS - TDP	10,804,016	769,760
354.70	STRUCTURES AND IMPROVEMENTS - GENERAL	3,569,737	402,414
355.00	POWER GENERATING EQUIPMENT	608,579	94,927
360.10	COLLECTION SEWERS - FORCE MAINS	3,391,763	132,420
361.10	COLLECTION SEWERS - GRAVITY MAINS	46,913,335	3,657,900
361.20	MANHOLES	8,486,273	1,454,357
363.00	SERVICES	8,111,164	1,554,196
364.00	FLOW MEASURING DEVICES	196,885	87,280
371.00	PUMPING EQUIPMENT	3,631,297	771,534
380.00	TREATMENT EQUIPMENT	13,438,244	2,718,923
382.00	OUTFALL SEWER LINES	67,276	13,684
389.10	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES	6,150	11,142
390.00	OFFICE FURNITURE AND EQUIPMENT	32,370	18,131
391.00	TRANSPORTATION EQUIPMENT	248,442	129,250
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	15,676	4,285
394.00	LABORATORY EQUIPMENT	957	1,915
395.00	POWER OPERATED EQUIPMENT	245,293	89,383
396.00	COMMUNICATION EQUIPMENT	222,321	43,204
397.00	MISCELLANEOUS EQUIPMENT	10,087	5,433
	TOTAL DEPRECIABLE PLANT	**112,177,346**	**13,619,049**

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF JUNE 30, 2027

	DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
	(1)	(2)	(3)
	DEPRECIABLE PLANT		
354.20	STRUCTURES AND IMPROVEMENTS - COLLECTION	163,301	337,687
354.30	STRUCTURES AND IMPROVEMENTS - SPP	12,759,901	2,815,471
354.40	STRUCTURES AND IMPROVEMENTS - TDP	10,988,177	1,535,068
354.70	STRUCTURES AND IMPROVEMENTS - GENERAL	3,711,369	879,612
355.00	POWER GENERATING EQUIPMENT	636,016	164,731
360.10	COLLECTION SEWERS - FORCE MAINS	3,502,683	351,848
361.10	COLLECTION SEWERS - GRAVITY MAINS	47,687,677	6,325,640
361.20	MANHOLES	8,609,479	2,551,770
363.00	SERVICES	8,217,722	2,845,798
364.00	FLOW MEASURING DEVICES	200,142	138,556
371.00	PUMPING EQUIPMENT	3,733,448	1,244,178
380.00	TREATMENT EQUIPMENT	13,845,557	4,501,179
382.00	OUTFALL SEWER LINES	67,467	24,233
389.10	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES	74,907	49,673
390.00	OFFICE FURNITURE AND EQUIPMENT	46,397	33,029
391.00	TRANSPORTATION EQUIPMENT	290,025	209,590
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	37,462	30,232
394.00	LABORATORY EQUIPMENT	5,949	8,852
395.00	POWER OPERATED EQUIPMENT	270,387	144,657
396.00	COMMUNICATION EQUIPMENT	291,371	142,276
397.00	MISCELLANEOUS EQUIPMENT	14,970	5,339
	TOTAL DEPRECIABLE PLANT	**115,154,407**	**24,339,419**

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF JUNE 30, 2025

	DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
	(1)	(2)	(3)
	DEPRECIABLE PLANT		
354.20	STRUCTURES AND IMPROVEMENTS - COLLECTION	2,097,774	2,186,103
354.30	STRUCTURES AND IMPROVEMENTS - SPP	7,858,482	7,972,095
354.40	STRUCTURES AND IMPROVEMENTS - TDP	53,952,169	58,204,719
355.00	POWER GENERATING EQUIPMENT	452,034	403,339
360.10	COLLECTION SEWERS - FORCE MAINS	1,148,135	922,431
361.10	COLLECTION SEWERS - GRAVITY MAINS	161,891,178	155,653,100
361.20	MANHOLES	23,360,089	15,700,062
363.00	SERVICES	6,870,638	5,721,277
364.00	FLOW MEASURING DEVICES	1,271,720	1,078,538
371.00	PUMPING EQUIPMENT	5,913,638	5,547,207
380.00	TREATMENT EQUIPMENT	34,789,748	32,056,562
381.00	PLANT SEWERS	840,035	863,246
382.00	OUTFALL SEWER LINES	44,123	67,342
389.10	OTHER PLANT AND MISCELLANEOUS EQUIPMENT	4,287,870	3,813,206
390.00	OFFICE FURNITURE AND EQUIPMENT	932,180	686,146
391.00	TRANSPORTATION EQUIPMENT	4,578,519	4,510,202
392.00	STORES EQUIPMENT	27,694	21,615
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	828,677	915,299
394.00	LABORATORY EQUIPMENT	121,312	270,779
395.00	POWER OPERATED EQUIPMENT	955,569	1,079,120
396.00	COMMUNICATION EQUIPMENT	1,251,659	1,123,923
397.00	MISCELLANEOUS EQUIPMENT	883,433	809,600
	TOTAL DEPRECIABLE PLANT	**314,356,676**	**299,605,910**

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF JUNE 30, 2026

	DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
	(1)	(2)	(3)
	DEPRECIABLE PLANT		
354.20	STRUCTURES AND IMPROVEMENTS - COLLECTION	3,239,250	3,254,276
354.30	STRUCTURES AND IMPROVEMENTS - SPP	8,310,940	8,547,965
354.40	STRUCTURES AND IMPROVEMENTS - TDP	55,897,114	60,890,483
354.70	STRUCTURES AND IMPROVEMENTS - GENERAL	18,471	5,460
355.00	POWER GENERATING EQUIPMENT	598,625	546,012
360.10	COLLECTION SEWERS - FORCE MAINS	1,412,638	1,304,933
361.10	COLLECTION SEWERS - GRAVITY MAINS	166,507,796	162,224,309
361.20	MANHOLES	23,898,856	17,826,828
363.00	SERVICES	7,050,484	5,605,508
364.00	FLOW MEASURING DEVICES	1,405,806	1,291,714
371.00	PUMPING EQUIPMENT	6,469,902	6,237,126
380.00	TREATMENT EQUIPMENT	36,679,165	34,601,283
381.00	PLANT SEWERS	867,625	894,142
382.00	OUTFALL SEWER LINES	55,187	78,129
389.10	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES	4,801,732	4,439,311
390.00	OFFICE FURNITURE AND EQUIPMENT	1,137,172	929,496
391.00	TRANSPORTATION EQUIPMENT	5,200,023	5,283,039
392.00	STORES EQUIPMENT	34,747	29,593
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	1,090,947	1,181,998
394.00	LABORATORY EQUIPMENT	281,898	322,319
395.00	POWER OPERATED EQUIPMENT	1,043,221	1,182,561
396.00	COMMUNICATION EQUIPMENT	1,449,814	1,347,460
397.00	MISCELLANEOUS EQUIPMENT	1,073,128	1,009,373
	TOTAL DEPRECIABLE PLANT	**328,524,541**	**319,033,318**

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF JUNE 30, 2027

	DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
	(1)	(2)	(3)
	DEPRECIABLE PLANT		
354.20	STRUCTURES AND IMPROVEMENTS - COLLECTION	4,419,961	4,466,454
354.30	STRUCTURES AND IMPROVEMENTS - SPP	8,756,571	9,108,324
354.40	STRUCTURES AND IMPROVEMENTS - TDP	57,893,732	63,499,153
354.70	STRUCTURES AND IMPROVEMENTS - GENERAL	46,938	6,569
355.00	POWER GENERATING EQUIPMENT	738,929	704,712
360.10	COLLECTION SEWERS - FORCE MAINS	1,673,246	1,616,379
361.10	COLLECTION SEWERS - GRAVITY MAINS	170,960,247	168,216,360
361.20	MANHOLES	24,490,412	19,747,906
363.00	SERVICES	7,368,056	6,032,582
364.00	FLOW MEASURING DEVICES	1,527,472	1,486,522
371.00	PUMPING EQUIPMENT	7,098,913	6,960,958
380.00	TREATMENT EQUIPMENT	38,599,604	37,386,065
381.00	PLANT SEWERS	892,036	924,718
382.00	OUTFALL SEWER LINES	93,923	40,235
389.10	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES	5,295,836	5,050,279
390.00	OFFICE FURNITURE AND EQUIPMENT	1,346,918	1,171,495
391.00	TRANSPORTATION EQUIPMENT	5,817,703	6,015,248
392.00	STORES EQUIPMENT	41,799	37,539
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	1,364,058	1,448,258
394.00	LABORATORY EQUIPMENT	474,421	507,125
395.00	POWER OPERATED EQUIPMENT	1,125,944	1,280,867
396.00	COMMUNICATION EQUIPMENT	1,656,370	1,573,184
397.00	MISCELLANEOUS EQUIPMENT	1,265,470	1,210,118
	TOTAL DEPRECIABLE PLANT	**342,948,559**	**338,491,050**

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF JUNE 30, 2026

	DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
	(1)	(2)	(3)
	DEPRECIABLE PLANT		
354.20	STRUCTURES AND IMPROVEMENTS - COLLECTION	114,904	717
354.30	STRUCTURES AND IMPROVEMENTS - SPP	652,352	27,869
354.40	STRUCTURES AND IMPROVEMENTS - TDP	796,847	7,099
354.70	STRUCTURES AND IMPROVEMENTS - GENERAL	32,028	101
355.00	POWER GENERATING EQUIPMENT	18,958	901
360.10	COLLECTION SEWERS - FORCE MAINS	17,533	651
361.10	COLLECTION SEWERS - GRAVITY MAINS	3,920,511	36,504
361.20	MANHOLES	256,866	425
363.00	SERVICES	76	64
364.00	FLOW MEASURING DEVICES	308,015	7,769
370.00	RECEIVING WELLS	16,595	910
371.00	PUMPING EQUIPMENT	232,602	9,509
380.00	TREATMENT EQUIPMENT	528,332	10,880
381.00	PLANT SEWERS	342,743	6,445
382.00	OUTFALL SEWER LINES	258	14
389.10	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES	4,404	145
390.00	OFFICE FURNITURE AND EQUIPMENT	12,411	(317)
391.00	TRANSPORTATION EQUIPMENT	34,569	851
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	282,610	(6,466)
394.00	LABORATORY EQUIPMENT	13,830	(3,526)
395.00	POWER OPERATED EQUIPMENT	1,379	16
396.00	COMMUNICATION EQUIPMENT	34,146	2,814
	TOTAL DEPRECIABLE PLANT	**7,621,969**	**103,375**

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF JUNE 30, 2027

	DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
	(1)	(2)	(3)
	DEPRECIABLE PLANT		
354.20	STRUCTURES AND IMPROVEMENTS - COLLECTION	118,529	10,816
354.30	STRUCTURES AND IMPROVEMENTS - SPP	793,981	209,345
354.40	STRUCTURES AND IMPROVEMENTS - TDP	814,228	69,883
354.70	STRUCTURES AND IMPROVEMENTS - GENERAL	32,421	3,918
355.00	POWER GENERATING EQUIPMENT	23,193	6,433
360.10	COLLECTION SEWERS - FORCE MAINS	21,825	4,486
361.10	COLLECTION SEWERS - GRAVITY MAINS	4,053,863	312,137
361.20	MANHOLES	261,098	57,020
363.00	SERVICES	857	821
364.00	FLOW MEASURING DEVICES	322,725	102,065
370.00	RECEIVING WELLS	20,562	5,458
371.00	PUMPING EQUIPMENT	275,897	82,426
380.00	TREATMENT EQUIPMENT	587,094	151,325
381.00	PLANT SEWERS	367,676	49,369
382.00	OUTFALL SEWER LINES	320	86
389.10	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES	4,987	1,141
390.00	OFFICE FURNITURE AND EQUIPMENT	16,293	3,749
391.00	TRANSPORTATION EQUIPMENT	36,275	16,393
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	308,897	59,208
394.00	LABORATORY EQUIPMENT	15,716	6,912
395.00	POWER OPERATED EQUIPMENT	1,391	1,216
396.00	COMMUNICATION EQUIPMENT	47,898	18,174
397.00	MISCELLANEOUS EQUIPMENT	184	111
	TOTAL DEPRECIABLE PLANT	**8,125,910**	**1,172,492**

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

FR VI.5

Pennsylvania-American Water Company
VI. Depreciation

5. Supply a schedule by account and depreciable group showing the survivor curve and annual accrual rate estimated to be appropriate:

   a. For the purposes of this filing.

   b. For the purposes of the most recent rate increase filing prior to the current proceedings.

Answer:

a. Refer to Table 2 in Exhibit Nos. 11-A through 11-N.

b. Refer to pages FR VI.5 (2) to FR VI.5 (10) for survivor curves and annual accrual rates estimated to be appropriate in the most recent prior water rate filing, and pages FR VI.5 (11) to FR VI.5 (20) for survivor curves and annual accrual rates estimated to be appropriate in the most recent prior wastewater rate filing.

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF JUNE 30, 2023

	DEPRECIABLE GROUP	SURVIVOR CURVE		NET ORIGINAL COST AS OF JUNE 30, 2023	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)
INTANGIBLE PLANT									
301.00	ORGANIZATION	NONDEPR.		766,405.12					
302.00	FRANCHISES AND CONSENTS	NONDEPR.		2,404,599.20					
303.00	MISCELLANEOUS INTANGIBLE PLANT	NONDEPR.		15,572.16					
	TOTAL INTANGIBLE PLANT			**3,186,576.48**					
NONDEPRECIABLE PLANT									
303.20	POWER AND PUMPING LAND	NONDEPR.		6,169,782.02					
303.30	PURIFICATION LAND	NONDEPR.		42,401.17					
303.40	TRANSMISSION AND DISTRIBUTION LAND AND RIGHTS OF WAY	NONDEPR.		3,483,351.04					
303.50	DISTRIBUTION RESERVOIRS AND STANDPIPES LAND	NONDEPR.		2,107,863.83					
303.51	TRANSMISSION AND DISTRIBUTION - LAND	NONDEPR.		1,865,772.73					
303.52	TRANSMISSION AND DISTRIBUTION - RIGHTS OF WAY	NONDEPR.		5,338,245.56					
303.61	OFFICE LAND	NONDEPR.		3,221,899.78					
	TOTAL NONDEPRECIABLE PLANT			**22,229,316.13**					
DEPRECIABLE PLANT									
303.14	WATER RIGHTS - HIBERNIA	25-SQ		1,942,822.51	1,942,823	0	0	-	-
303.35	WASTE HANDLING AND TREATMENT LAND	100-R3	*	155,025.17	131,860	23,165	1,322	0.85	17.5
303.99	COMPREHENSIVE PLANNING STUDIES	5-SQ		11,052,834.26	7,254,665	3,798,169	1,710,935	15.48	2.2
304.15	OTHER WATER SOURCE STRUCTURES	50-S0.5		95,740,074.67	7,841,590	87,898,485	2,770,762	2.89	31.7
304.20	POWER AND PUMPING STRUCTURES								
	LARGE STRUCTURES	75-S0.5	*	56,213,745.31	8,229,846	47,983,900	1,598,982	2.84	30.0
	OTHER STRUCTURES	55-R3		48,261,559.09	8,380,009	39,881,550	1,340,992	2.78	29.7
	TOTAL ACCOUNT 304.2			104,475,304.40	16,609,855	87,865,450	2,939,974	2.81	29.9
304.30	PURIFICATION BUILDINGS								
	LARGE STRUCTURES	55-S1	*	284,083,890.05	100,397,397	183,686,493	6,932,737	2.44	26.5
	OTHER STRUCTURES	60-R3		50,580,296.77	13,292,910	37,287,387	915,696	1.81	40.7
	TOTAL ACCOUNT 304.3			334,664,186.82	113,690,307	220,973,880	7,848,433	2.35	28.2
304.36	WASTE HANDLING AND TREATMENT STRUCTURES	55-S1	*	25,230,121.46	7,463,436	17,766,685	764,243	3.03	23.2
304.38	WASTE HANDLING AND TREATMENT STRUCTURES PAINTING	10-SQ		1,403,438.95	331,573	1,071,866	135,951	9.69	7.9
304.39	PURIFICATION BUILDINGS - TANK PAINTING	10-SQ		119,362.95	112,323	7,040	3,520	2.95	2.0
304.61	OFFICE BUILDINGS								
	LARGE STRUCTURES	55-S0	*	26,607,642.45	6,169,390	20,438,253	860,052	3.23	23.8
	OTHER OTHER STRUCTURES	50-R3		16,001,529.69	3,901,233	12,100,297	369,893	2.31	32.7
	TOTAL ACCOUNT 304.61			42,609,172.14	10,070,623	32,538,550	1,229,945	2.89	26.5
304.62	STORES, SHOP AND GARAGE BUILDINGS								
	LARGE STRUCTURES	55-S0.5	*	58,751,831.95	15,227,016	43,524,817	1,457,508	2.48	29.9
	OTHER OTHER STRUCTURES	45-R3		9,321,638.42	4,208,717	5,112,921	152,710	1.64	33.5
	TOTAL ACCOUNT 304.62			68,073,470.37	19,435,733	48,637,738	1,610,218	2.37	30.2
304.63	MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	35-S0.5		6,864,629.49	3,630,315	3,234,314	135,847	1.98	23.8
	TOTAL ACCOUNT 304			679,179,761.25	179,185,755	499,994,008	17,438,893	2.57	28.7

FR VI.5 (2)

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF JUNE 30, 2023

	DEPRECIABLE GROUP	SURVIVOR CURVE		NET ORIGINAL COST AS OF JUNE 30, 2023	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)
305.00	COLLECTING AND IMPOUNDING RESERVOIRS								
	LARGE RESERVOIRS	130-R2	*	127,895,832.42	20,920,002	106,975,831	1,763,342	1.38	60.7
	OTHER RESERVOIRS	75-R3		7,575,529.05	2,979,691	4,595,838	142,402	1.88	32.3
	TOTAL ACCOUNT 305			135,471,361.47	23,899,693	111,571,669	1,905,744	1.41	58.5
306.00	LAKE, RIVER AND OTHER INTAKES								
	LARGE RESERVOIRS	55-S1.5	*	12,329,112.16	4,748,401	7,580,711	291,984	2.37	26.0
	OTHER RESERVOIRS	50-S0.5		4,980,246.24	1,640,159	3,340,087	130,484	2.62	25.6
	TOTAL ACCOUNT 306			17,309,358.40	6,388,560	10,920,798	422,468	2.44	25.9
307.00	WELLS AND SPRINGS	55-S0		11,912,683.74	3,401,063	8,511,621	286,230	2.40	29.7
310.00	POWER GENERATION EQUIPMENT	45-S0.5		18,908,316.70	6,293,958	12,614,359	473,877	2.51	26.6
	PUMPING EQUIPMENT								
311.20	ELECTRIC	39-S0		16,188,403.50	3,968,076	12,220,328	540,917	3.34	22.6
311.50	OTHER	39-S0		13,047,342.71	1,149,625	11,897,718	502,951	3.85	23.7
311.52	SOURCE OF SUPPLY	39-S0		12,240,259.32	2,764,830	9,475,429	412,901	3.37	22.9
311.53	WATER TREATMENT	39-S0		47,853,790.34	25,237,269	22,616,521	1,337,620	2.80	16.9
311.54	TRANSMISSION AND DISTRIBUTION	39-S0		6,707,900.44	2,291,397	4,416,503	206,173	3.07	21.4
	TOTAL ACCOUNT 311			96,037,696.31	35,411,197	60,626,499	3,000,562	3.12	20.2
	PURIFICATION SYSTEM								
320.10	LARGE STRUCTURES								
	LARGE STRUCTURES	50-S1	*	210,047,725.16	85,325,556	124,722,167	5,259,400	2.50	23.7
	OTHER OTHER STRUCTURES	55-R3		16,342,286.31	5,243,141	11,099,145	319,725	1.96	34.7
	TOTAL ACCOUNT 320.1			226,390,011.47	90,568,697	135,821,312	5,579,125	2.46	24.3
320.18	LARGE STRUCTURES PAINT	10-SQ		103,245.73	103,246	0	0	-	-
320.19	LARGE STRUCTURES PAINT	10-SQ		3,667,945.94	3,059,100	608,846	79,964	2.18	7.6
320.20	CHEMICAL TREATMENT	42-R0.5		103,158,609.61	30,603,828	72,554,782	3,343,377	3.24	21.7
320.29	CHEMICAL TREATMENT PAINT	FULLY ACCRUED		8,167.87	8,168	0	0	-	-
320.30	GRANULAR ACTIVATED CARBON	11-L0.5		12,704,166.27	5,555,240	7,148,926	1,318,973	10.38	5.4
320.37	WASTE HANDLING AND TREATMENT - EQUIPMENT	30-R3		14,890,092.88	10,673,814	4,216,279	243,895	1.64	17.3
	TOTAL ACCOUNT 320			360,922,239.77	140,572,093	220,350,145	10,565,334	2.93	20.9
330.00	DISTRIBUTION RESERVOIRS AND STANDPIPES	65-S0.5		117,009,748.45	39,932,025	77,077,723	2,101,017	1.80	36.7
330.10	ELEVATED TANKS AND STANDPIPES	65-S0.5		14,144,856.97	2,290,818	11,854,039	285,273	2.02	41.6
330.20	GROUND LEVEL FACILITIES	65-S0.5		18,118,307.94	2,791,160	15,327,148	367,277	2.03	41.7
330.30	BELOW GRADE FACILITIES	65-S0.5		818,707.23	158,657	660,050	16,194	1.98	40.8
330.40	CLEARWELL	65-S0.5		12,806,300.04	2,617,148	10,189,152	251,227	1.96	40.6
330.58	DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	10-SQ		2,303,924.15	2,086,329	217,595	78,333	3.40	2.8
330.59	DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	10-SQ		41,110,935.19	26,466,456	14,644,479	2,642,615	6.43	5.5
	TOTAL ACCOUNT 330			206,312,779.97	76,342,593	129,970,186	5,741,936	2.78	22.6
331.00	MAINS AND ACCESSORIES	90-R2		3,056,793,085.70	342,396,516	2,714,396,570	46,324,768	1.52	58.6
333.00	SERVICES	65-R2.5		678,344,458.01	158,738,784	519,605,674	12,539,036	1.85	41.4
334.00	METERS AND METER INSTALLATIONS	20-L1.5		221,392,901.34	76,372,916	145,019,985	13,764,263	6.22	10.5
335.00	FIRE HYDRANTS	60-R2		134,208,552.33	19,446,220	114,762,332	3,065,466	2.28	37.4

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF JUNE 30, 2023

	DEPRECIABLE GROUP	SURVIVOR CURVE	NET ORIGINAL COST AS OF JUNE 30, 2023	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
340.00	OFFICE FURNITURE AND EQUIPMENT							
	FURNITURE	20-SQ	7,800,711.97	1,060,253	6,740,459	483,811	6.20	13.9
	COMPUTERS AND PERIPHERAL EQUIPMENT	5-SQ	14,520,712.81	2,870,542	11,650,171	4,124,631	28.41	2.8
	COMPUTER SOFTWARE	5-SQ	80,252,425.10	21,393,515	58,858,910	28,816,507	35.91	2.0
	COMPUTER SOFTWARE - ENTERPRISE SOLUTIONS	10-SQ	1,549,193.48	693,985	855,208	720,949	46.54	1.2
	OTHER OFFICE EQUIPMENT	10-SQ	9,100.95	1,839	7,262	1,210	13.29	6.0
	TOTAL ACCOUNT 340		104,132,144.31	26,020,134	78,112,010	34,147,108	32.79	2.3
341.00	TRANSPORATION EQUIPMENT							
	NOT CLASSIFIED	10-L2.5	2,587.67	1,555	1,033	179	6.92	5.8
	LIGHT DUTY TRUCKS	10-L2.5	51,891,848.30	25,350,423	26,541,425	4,116,259	7.93	6.4
	EQUIPMENT	10-L2.5	16,793,602.21	14,610,142	2,183,460	489,680	2.92	4.5
	AUTOS	10-L2.5	1,995,589.81	1,767,676	227,914	70,144	3.51	3.2
	OTHER	10-L2.5	7,584,706.89	6,372,507	1,212,200	240,622	3.17	5.0
	TOTAL ACCOUNT 341		78,268,334.88	48,102,303	30,166,032	4,916,884	6.28	6.1
342.00	STORES EQUIPMENT	20-SQ	469,790.25	67,164	402,626	29,362	6.25	13.7
343.00	TOOLS AND WORK EQUIPMENT	20-SQ	43,246,953.88	9,326,628	33,920,326	2,447,749	5.66	13.9
344.00	LABORATORY EQUIPMENT	20-SQ	2,262,021.06	381,654	1,880,367	267,187	11.81	7.0
345.00	POWER OPERATED EQUIPMENT	21-S0.5	2,122,806.77	1,356,764	766,043	92,041	4.34	8.3
346.00	COMUNICATION EQUIPMENT							
	EQUIPMENT	15-SQ	2,231,368.37	325,497	1,905,871	154,156	6.91	12.4
	NON-TELEPHONE	15-SQ	8,295,019.71	1,532,326	6,762,694	582,182	7.02	11.6
	REMOTE CONTROL AND INSTRUMENTATION	10-SQ	4,021,751.34	1,430,915	2,590,836	459,462	11.42	5.6
	TELEPHONE	10-SQ	295,178.57	143,155	152,024	41,339	14.00	3.7
	TOTAL ACCOUNT 346		14,843,317.99	3,431,893	11,411,425	1,237,139	8.33	9.2
347.00	MISCELLANEOUS EQUIPMENT	25-SQ	28,259,609.68	3,893,050	24,366,560	1,350,943	4.78	18.0
348.00	OTHER TANGIBLE EQUIPMENT	25-SQ	795,577.91	477,612	317,966	32,481	4.08	9.8
	TOTAL DEPRECIABLE PLANT		**5,904,344,433.66**	**1,170,835,898**	**4,733,508,535**	**161,761,728**	**2.74**	
	AMORTIZATION OF NET SALVAGE					**23,803,004**		
	TOTAL UTILITY PLANT IN SERVICE		**5,929,760,326.27**	**1,170,835,898**	**4,733,508,535**	**185,564,732**		

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

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF JUNE 30, 2024

	DEPRECIABLE GROUP	SURVIVOR CURVE		NET ORIGINAL COST AS OF JUNE 30, 2024	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)
INTANGIBLE PLANT									
301.00	ORGANIZATION	NONDEPR.		766,405.12					
302.00	FRANCHISES AND CONSENTS	NONDEPR.		2,404,599.20					
303.00	MISCELLANEOUS INTANGIBLE PLANT	NONDEPR.		15,572.16					
	TOTAL INTANGIBLE PLANT			**3,186,576.48**					
NONDEPRECIABLE PLANT									
303.20	POWER AND PUMPING LAND	NONDEPR.		6,169,782.02					
303.30	PURIFICATION LAND	NONDEPR.		708,155.10					
303.40	TRANSMISSION AND DISTRIBUTION LAND AND RIGHTS OF WAY	NONDEPR.		3,531,351.04					
303.50	DISTRIBUTION RESERVOIRS AND STANDPIPES LAND	NONDEPR.		2,107,863.83					
303.51	TRANSMISSION AND DISTRIBUTION - LAND	NONDEPR.		1,865,772.73					
303.52	TRANSMISSION AND DISTRIBUTION - RIGHTS OF WAY	NONDEPR.		5,338,245.56					
303.61	OFFICE LAND	NONDEPR.		3,221,899.78					
	TOTAL NONDEPRECIABLE PLANT			**22,943,070.06**					
DEPRECIABLE PLANT									
303.14	WATER RIGHTS - HIBERNIA	25-SQ		1,942,822.51	1,942,823	0	0	-	-
303.35	WASTE HANDLING AND TREATMENT LAND	100-R3	*	155,025.17	133,178	21,847	1,303	0.84	16.8
303.99	COMPREHENSIVE PLANNING STUDIES	5-SQ		11,838,420.51	9,027,061	2,811,360	1,429,604	12.08	2.0
304.15	OTHER WATER SOURCE STRUCTURES	50-S0.5		103,236,517.17	8,694,594	94,541,923	2,987,555	2.89	31.6
304.20	POWER AND PUMPING STRUCTURES								
	LARGE STRUCTURES	75-S0.5	*	56,459,468.67	9,393,614	47,065,855	1,610,727	2.85	29.2
	OTHER STRUCTURES	55-R3		52,557,446.05	9,065,637	43,491,809	1,400,230	2.66	31.1
	TOTAL ACCOUNT 304.2			109,016,914.72	18,459,251	90,557,664	3,010,957	2.76	30.1
304.30	PURIFICATION BUILDINGS								
	LARGE STRUCTURES	55-S1	*	294,444,269.51	106,630,080	187,814,190	7,280,247	2.47	25.8
	OTHER STRUCTURES	60-R3		51,134,693.67	14,186,360	36,948,334	921,961	1.80	40.1
	TOTAL ACCOUNT 304.3			345,578,963.18	120,816,440	224,762,524	8,202,208	2.37	27.4
304.36	WASTE HANDLING AND TREATMENT STRUCTURES	55-S1	*	25,230,121.46	8,232,332	16,997,789	751,733	2.98	22.6
304.38	WASTE HANDLING AND TREATMENT STRUCTURES PAINTING	10-SQ		1,403,438.95	467,566	935,873	135,908	9.68	6.9
304.39	PURIFICATION BUILDINGS - TANK PAINTING	10-SQ		119,362.95	115,844	3,519	3,519	2.95	1.0
304.61	OFFICE BUILDINGS								
	LARGE STRUCTURES	55-S0	*	27,589,751.28	6,804,093	20,785,658	992,729	3.60	20.9
	OTHER OTHER STRUCTURES	50-R3		16,080,999.57	4,195,737	11,885,263	370,385	2.30	32.1
	TOTAL ACCOUNT 304.61			43,670,750.85	10,999,830	32,670,921	1,363,114	3.12	24.0
304.62	STORES, SHOP AND GARAGE BUILDINGS								
	LARGE STRUCTURES	55-S0.5	*	58,751,831.95	16,666,286	42,085,547	1,434,911	2.44	29.3
	OTHER OTHER STRUCTURES	45-R3		11,529,963.88	4,018,892	7,511,072	221,245	1.92	33.9
	TOTAL ACCOUNT 304.62			70,281,795.83	20,685,178	49,596,619	1,656,156	2.36	29.9
304.63	MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	35-S0.5		8,983,176.16	3,313,011	5,670,165	241,603	2.69	23.5
	TOTAL ACCOUNT 304			707,521,041.27	191,784,046	515,736,997	18,352,753	2.59	28.1

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF JUNE 30, 2024

	DEPRECIABLE GROUP	SURVIVOR CURVE		NET ORIGINAL COST AS OF JUNE 30, 2024	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)
305.00	COLLECTING AND IMPOUNDING RESERVOIRS								
	LARGE RESERVOIRS	130-R2	*	129,635,756.24	22,219,353	107,416,404	1,792,397	1.38	59.9
	OTHER RESERVOIRS	75-R3		8,767,843.39	2,875,666	5,892,177	161,363	1.84	36.5
	TOTAL ACCOUNT 305			138,403,599.63	25,095,019	113,308,581	1,953,760	1.41	58.0
306.00	LAKE, RIVER AND OTHER INTAKES								
	LARGE RESERVOIRS	55-S1.5	*	12,329,112.16	5,020,651	7,308,461	289,212	2.35	25.3
	OTHER RESERVOIRS	50-S0.5		5,462,233.74	1,689,487	3,772,747	142,680	2.61	26.4
	TOTAL ACCOUNT 306			17,791,345.90	6,710,138	11,081,208	431,892	2.43	25.7
307.00	WELLS AND SPRINGS	55-S0		12,416,177.55	3,612,473	8,803,705	294,151	2.37	29.9
310.00	POWER GENERATION EQUIPMENT	45-S0.5		25,156,942.49	5,546,185	19,610,757	708,425	2.82	27.7
	PUMPING EQUIPMENT								
311.20	ELECTRIC	39-S0		23,116,136.75	3,183,068	19,933,069	869,482	3.76	22.9
311.50	OTHER	39-S0		16,571,799.32	770,023	15,801,776	666,390	4.02	23.7
311.52	SOURCE OF SUPPLY	39-S0		12,940,570.90	3,000,408	9,940,163	435,454	3.37	22.8
311.53	WATER TREATMENT	39-S0		47,853,790.34	26,577,175	21,276,615	1,275,910	2.67	16.7
311.54	TRANSMISSION AND DISTRIBUTION	39-S0		6,707,900.44	2,497,330	4,210,570	199,009	2.97	21.2
	TOTAL ACCOUNT 311			107,190,197.75	36,028,004	71,162,193	3,446,245	3.22	20.6
	PURIFICATION SYSTEM								
320.10	LARGE STRUCTURES								
	LARGE STRUCTURES	50-S1	*	245,991,456.85	84,182,848	161,808,607	6,639,257	2.70	24.4
	OTHER OTHER STRUCTURES	55-R3		15,602,024.41	3,846,140	11,755,884	319,366	2.05	36.8
	TOTAL ACCOUNT 320.1			261,593,481.26	88,028,988	173,564,491	6,958,623	2.66	24.9
320.18	LARGE STRUCTURES PAINT	10-SQ		103,245.73	103,246	0	0	-	-
320.19	LARGE STRUCTURES PAINT	10-SQ		3,667,945.94	3,139,061	528,885	80,974	2.21	6.5
320.20	CHEMICAL TREATMENT	42-R0.5		118,733,555.85	30,308,513	88,425,043	4,062,816	3.42	21.8
320.29	CHEMICAL TREATMENT PAINT	FULLY ACCRUED		8,167.87	8,168	0	0	-	-
320.30	GRANULAR ACTIVATED CARBON	11-L0.5		13,459,406.97	6,870,691	6,588,716	1,203,541	8.94	5.5
320.37	WASTE HANDLING AND TREATMENT - EQUIPMENT	30-R3		15,531,581.93	10,789,269	4,742,313	271,461	1.75	17.5
	TOTAL ACCOUNT 320			413,097,385.55	139,247,936	273,849,448	12,577,415	3.04	21.8
330.00	DISTRIBUTION RESERVOIRS AND STANDPIPES	65-S0.5		130,768,568.22	42,731,163	88,037,405	2,346,480	1.79	37.5
330.10	ELEVATED TANKS AND STANDPIPES	65-S0.5		14,144,856.97	2,576,544	11,568,313	281,257	1.99	41.1
330.20	GROUND LEVEL FACILITIES	65-S0.5		19,913,409.67	2,447,602	17,465,808	419,151	2.10	41.7
330.30	BELOW GRADE FACILITIES	65-S0.5		818,707.23	174,867	643,840	15,945	1.95	40.4
330.40	CLEARWELL	65-S0.5		12,806,300.04	2,868,151	9,938,149	247,909	1.94	40.1
330.58	DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	10-SQ		2,303,924.15	2,164,662	139,262	79,453	3.45	1.8
330.59	DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	10-SQ		45,744,045.26	28,235,459	17,508,586	3,183,288	6.96	5.5
	TOTAL ACCOUNT 330			226,499,811.54	81,198,448	145,301,363	6,573,483	2.90	22.1
331.00	MAINS AND ACCESSORIES	90-R2		3,327,488,033.47	317,168,189	3,010,319,844	50,981,834	1.53	59.0
333.00	SERVICES	65-R2.5		719,078,190.47	165,593,656	553,484,534	13,326,968	1.85	41.5
334.00	METERS AND METER INSTALLATIONS	20-L1.5		249,227,878.51	86,478,411	162,749,468	15,106,859	6.06	10.8
335.00	FIRE HYDRANTS	60-R2		145,278,472.78	20,657,896	124,620,577	3,298,422	2.27	37.8

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF JUNE 30, 2024

	DEPRECIABLE GROUP	SURVIVOR CURVE	NET ORIGINAL COST AS OF JUNE 30, 2024	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
340.00	OFFICE FURNITURE AND EQUIPMENT							
	FURNITURE	20-SQ	8,638,585.84	1,627,429	7,011,157	519,152	6.01	13.5
	COMPUTERS AND PERIPHERAL EQUIPMENT	5-SQ	17,320,326.29	4,881,170	12,439,156	4,764,289	27.51	2.6
	COMPUTER SOFTWARE	5-SQ	91,455,720.27	32,442,490	59,013,230	28,190,991	30.82	2.1
	COMPUTER SOFTWARE - ENTERPRISE SOLUTIONS	10-SQ	1,067,816.75	343,459	724,358	361,319	33.84	2.0
	OTHER OFFICE EQUIPMENT	10-SQ	9,100.95	3,049	6,052	1,210	13.29	5.0
	TOTAL ACCOUNT 340		118,491,550.10	39,297,597	79,193,953	33,836,961	28.56	2.3
341.00	TRANSPORATION EQUIPMENT							
	NOT CLASSIFIED	10-L2.5	2,587.67	1,734	854	169	6.53	5.1
	LIGHT DUTY TRUCKS	10-L2.5	61,327,985.93	28,279,582	33,048,404	5,419,866	8.84	6.1
	EQUIPMENT	10-L2.5	16,793,602.21	15,100,515	1,693,087	429,555	2.56	3.9
	AUTOS	10-L2.5	1,995,589.81	1,837,721	157,869	50,896	2.55	3.1
	OTHER	10-L2.5	7,584,706.89	6,612,942	971,765	218,934	2.89	4.4
	TOTAL ACCOUNT 341		87,704,472.51	51,832,494	35,871,979	6,119,420	6.98	5.9
342.00	STORES EQUIPMENT	20-SQ	469,790.25	98,512	371,278	29,146	6.20	12.7
343.00	TOOLS AND WORK EQUIPMENT	20-SQ	48,121,656.24	11,953,618	36,168,038	2,664,312	5.54	13.6
344.00	LABORATORY EQUIPMENT	20-SQ	2,229,299.11	624,008	1,605,291	202,752	9.09	7.9
345.00	POWER OPERATED EQUIPMENT	21-S0.5	2,122,806.77	1,449,816	672,991	81,581	3.84	8.2
346.00	COMUNICATION EQUIPMENT							
	EQUIPMENT	15-SQ	3,712,250.99	671,739	3,040,512	243,507	6.56	12.5
	NON-TELEPHONE	15-SQ	9,649,123.69	2,158,396	7,490,728	670,327	6.95	11.2
	REMOTE CONTROL AND INSTRUMENTATION	10-SQ	4,902,319.79	1,864,142	3,038,178	536,905	10.95	5.7
	TELEPHONE	10-SQ	309,958.34	185,515	124,443	27,166	8.76	4.6
	TOTAL ACCOUNT 346		18,573,652.81	4,879,792	13,693,861	1,477,905	7.96	9.3
347.00	MISCELLANEOUS EQUIPMENT	25-SQ	36,245,335.69	5,438,554	30,806,782	1,674,196	4.62	18.4
348.00	OTHER TANGIBLE EQUIPMENT	25-SQ	795,577.91	510,231	285,347	32,464	4.08	8.8
	TOTAL DEPRECIABLE PLANT		**6,417,839,486.49**	**1,206,308,085**	**5,211,531,402**	**174,601,851**	**2.72**	
	AMORTIZATION OF NET SALVAGE					**26,209,026**		
	TOTAL UTILITY PLANT IN SERVICE		**6,443,969,133.03**	**1,206,308,085**	**5,211,531,402**	**200,810,877**		

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

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF JUNE 30, 2025

	DEPRECIABLE GROUP	SURVIVOR CURVE		NET ORIGINAL COST AS OF JUNE 30, 2025	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)		(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)
INTANGIBLE PLANT									
301.00	ORGANIZATION	NONDEPR.		766,405.12					
302.00	FRANCHISES AND CONSENTS	NONDEPR.		2,404,599.20					
303.00	MISCELLANEOUS INTANGIBLE PLANT	NONDEPR.		15,572.16					
	TOTAL INTANGIBLE PLANT			**3,186,576.48**					
NONDEPRECIABLE PLANT									
303.20	POWER AND PUMPING LAND	NONDEPR.		6,211,287.02					
303.30	PURIFICATION LAND	NONDEPR.		2,621,561.64					
303.40	TRANSMISSION AND DISTRIBUTION LAND AND RIGHTS OF WAY	NONDEPR.		3,511,859.04					
303.50	DISTRIBUTION RESERVOIRS AND STANDPIPES LAND	NONDEPR.		2,107,863.83					
303.51	TRANSMISSION AND DISTRIBUTION - LAND	NONDEPR.		1,865,772.73					
303.52	TRANSMISSION AND DISTRIBUTION - RIGHTS OF WAY	NONDEPR.		5,338,245.56					
303.61	OFFICE LAND	NONDEPR.		3,221,899.78					
	TOTAL NONDEPRECIABLE PLANT			**24,878,489.60**					
DEPRECIABLE PLANT									
303.14	WATER RIGHTS - HIBERNIA	25-SQ		1,942,822.51	1,942,823	0	0	-	-
303.35	WASTE HANDLING AND TREATMENT LAND	100-R3	*	155,025.17	134,486	20,539	1,303	0.84	15.8
303.99	COMPREHENSIVE PLANNING STUDIES	5-SQ		13,338,478.83	10,223,405	3,115,074	1,176,824	8.82	2.6
304.15	OTHER WATER SOURCE STRUCTURES	50-S0.5		105,718,516.03	11,659,067	94,059,449	2,995,935	2.83	31.4
304.20	POWER AND PUMPING STRUCTURES								
	LARGE STRUCTURES	75-S0.5	*	56,459,468.67	10,740,331	45,719,138	1,602,716	2.84	28.5
	OTHER STRUCTURES	55-R3		55,296,189.35	10,044,840	45,251,349	1,428,896	2.58	31.7
	TOTAL ACCOUNT 304.2			111,755,658.02	20,785,171	90,970,487	3,031,612	2.71	30.0
304.30	PURIFICATION BUILDINGS								
	LARGE STRUCTURES	55-S1	*	299,956,857.25	111,411,219	188,545,640	7,483,884	2.49	25.2
	OTHER STRUCTURES	60-R3		64,803,801.71	13,452,705	51,351,097	1,200,386	1.85	42.8
	TOTAL ACCOUNT 304.3			364,760,658.96	124,863,924	239,896,737	8,684,270	2.38	27.6
304.36	WASTE HANDLING AND TREATMENT STRUCTURES	55-S1	*	26,629,042.76	8,631,394	17,997,648	815,227	3.06	22.1
304.38	WASTE HANDLING AND TREATMENT STRUCTURES PAINTING	10-SQ		1,403,438.95	603,418	800,021	133,337	9.50	6.0
304.39	PURIFICATION BUILDINGS - TANK PAINTING	10-SQ		119,362.95	119,360	3	0	-	-
304.61	OFFICE BUILDINGS								
	LARGE STRUCTURES	55-S0	*	30,363,147.68	7,107,547	23,255,601	1,529,855	5.04	15.2
	OTHER OTHER STRUCTURES	50-R3		16,201,450.79	4,394,978	11,806,473	376,592	2.32	31.4
	TOTAL ACCOUNT 304.61			46,564,598.47	11,502,525	35,062,074	1,906,447	4.09	18.4
304.62	STORES, SHOP AND GARAGE BUILDINGS								
	LARGE STRUCTURES	55-S0.5	*	62,301,831.95	18,101,774	44,200,059	1,518,872	2.44	29.1
	OTHER OTHER STRUCTURES	45-R3		12,497,279.74	4,223,330	8,273,950	246,966	1.98	33.5
	TOTAL ACCOUNT 304.62			74,799,111.69	22,325,104	52,474,009	1,765,838	2.36	29.7
304.63	MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	35-S0.5		11,514,247.71	2,856,281	8,657,967	371,972	3.23	23.3
	TOTAL ACCOUNT 304			743,264,635.54	203,346,244	539,918,395	19,704,638	2.65	27.4

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PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF JUNE 30, 2025

	DEPRECIABLE GROUP	SURVIVOR CURVE		NET ORIGINAL COST AS OF JUNE 30, 2025	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)		(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)
305.00	COLLECTING AND IMPOUNDING RESERVOIRS								
	LARGE RESERVOIRS	130-R2	*	190,471,458.05	7,708,843	182,762,616	3,125,193	1.64	58.5
	OTHER RESERVOIRS	75-R3		7,974,536.30	242,940	7,731,596	147,982	1.86	52.2
	TOTAL ACCOUNT 305			198,445,994.35	7,951,783	190,494,212	3,273,175	1.65	58.2
306.00	LAKE, RIVER AND OTHER INTAKES								
	LARGE RESERVOIRS	55-S1.5	*	12,329,112.16	5,242,607	7,086,505	285,812	2.32	24.8
	OTHER RESERVOIRS	50-S0.5		6,343,554.16	1,672,477	4,671,077	167,187	2.64	27.9
	TOTAL ACCOUNT 306			18,672,666.32	6,915,084	11,757,582	452,999	2.43	26.0
307.00	WELLS AND SPRINGS	55-S0		16,858,304.68	4,240,951	12,617,354	409,292	2.43	30.8
310.00	POWER GENERATION EQUIPMENT	45-S0.5		25,871,991.01	6,082,054	19,789,937	720,780	2.79	27.5
	PUMPING EQUIPMENT								
311.20	ELECTRIC	39-S0		41,084,584.61	1,928,386	39,156,199	1,682,807	4.10	23.3
311.50	OTHER	39-S0		20,857,210.96	251,890	20,605,321	869,380	4.17	23.7
311.52	SOURCE OF SUPPLY	39-S0		12,940,570.90	3,436,500	9,504,071	420,058	3.25	22.6
311.53	WATER TREATMENT	39-S0		47,853,790.34	27,854,875	19,998,915	1,216,638	2.54	16.4
311.54	TRANSMISSION AND DISTRIBUTION	39-S0		6,707,900.44	2,696,554	4,011,346	191,739	2.86	20.9
	TOTAL ACCOUNT 311			129,444,057.25	36,168,205	93,275,852	4,380,622	3.38	21.3
	PURIFICATION SYSTEM								
320.10	LARGE STRUCTURES								
	LARGE STRUCTURES	50-S1	*	257,232,388.91	88,380,857	168,851,531	7,115,931	2.77	23.7
	OTHER OTHER STRUCTURES	55-R3		21,147,066.95	3,479,854	17,667,213	439,184	2.08	40.2
	TOTAL ACCOUNT 320.1			278,379,455.86	91,860,711	186,518,744	7,555,115	2.71	24.7
320.18	LARGE STRUCTURES PAINT	10-SQ		103,245.73	103,246	0	0	-	-
320.19	LARGE STRUCTURES PAINT	10-SQ		3,667,945.94	3,220,121	447,825	74,638	2.03	6.0
320.20	CHEMICAL TREATMENT	42-R0.5		159,740,980.00	23,764,484	135,976,496	6,625,402	4.15	20.5
320.29	CHEMICAL TREATMENT PAINT	FULLY ACCRUED		8,167.87	8,168	0	0	-	-
320.30	GRANULAR ACTIVATED CARBON	11-L0.5		14,370,730.58	7,963,693	6,407,038	1,160,194	8.07	5.5
320.37	WASTE HANDLING AND TREATMENT - EQUIPMENT	30-R3		19,048,869.77	10,134,011	8,914,859	471,474	2.48	18.9
	TOTAL ACCOUNT 320			475,319,395.75	137,054,434	338,264,962	15,886,823	3.34	21.3
330.00	DISTRIBUTION RESERVOIRS AND STANDPIPES	65-S0.5		148,602,297.21	43,738,815	104,863,482	2,738,085	1.84	38.3
330.10	ELEVATED TANKS AND STANDPIPES	65-S0.5		24,572,432.37	2,970,426	21,602,006	510,622	2.08	42.3
330.20	GROUND LEVEL FACILITIES	65-S0.5		19,913,409.67	2,865,778	17,047,632	413,105	2.07	41.3
330.30	BELOW GRADE FACILITIES	65-S0.5		818,707.23	190,827	627,880	15,727	1.92	39.9
330.40	CLEARWELL	65-S0.5		12,806,300.04	3,116,599	9,689,701	244,452	1.91	39.6
330.58	DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	10-SQ		2,303,924.15	2,244,150	59,774	9,962	0.43	6.0
330.59	DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	10-SQ		53,585,998.63	29,713,492	23,872,507	3,559,119	6.64	6.7
	TOTAL ACCOUNT 330			262,603,069.30	84,840,087	177,762,982	7,491,072	2.85	23.7
331.00	MAINS AND ACCESSORIES	90-R2		3,533,014,149.56	320,293,493	3,212,720,657	54,371,951	1.54	59.1
333.00	SERVICES	65-R2.5		758,836,459.21	173,808,467	585,027,992	14,059,475	1.85	41.6
334.00	METERS AND METER INSTALLATIONS	20-L1.5		275,376,160.82	98,232,397	177,143,764	16,251,857	5.90	10.9
335.00	FIRE HYDRANTS	60-R2		156,182,918.00	22,126,934	134,055,984	3,532,857	2.26	37.9

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF JUNE 30, 2025

	DEPRECIABLE GROUP	SURVIVOR CURVE	NET ORIGINAL COST AS OF JUNE 30, 2025	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE
						AMOUNT	RATE	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)
340.00	OFFICE FURNITURE AND EQUIPMENT							
	FURNITURE	20-SQ	9,765,026.15	2,225,292	7,539,734	571,595	5.85	13.2
	COMPUTERS AND PERIPHERAL EQUIPMENT	5-SQ	20,929,590.90	7,353,689	13,575,902	5,229,815	24.99	2.6
	COMPUTER SOFTWARE	5-SQ	84,090,848.28	29,417,612	54,673,236	27,053,786	32.17	2.0
	COMPUTER SOFTWARE - ENTERPRISE SOLUTIONS	10-SQ	215,330.44	16,573	198,757	66,253	30.77	3.0
	OTHER OFFICE EQUIPMENT	10-SQ	9,100.95	4,261	4,840	1,210	13.29	4.0
	TOTAL ACCOUNT 340		115,009,896.72	39,017,427	75,992,469	32,922,659	28.63	2.3
341.00	TRANSPORATION EQUIPMENT							
	NOT CLASSIFIED	10-L2.5	2,587.67	1,902	686	156	6.03	4.4
	LIGHT DUTY TRUCKS	10-L2.5	75,542,986.69	32,074,239	43,468,748	7,193,168	9.52	6.0
	EQUIPMENT	10-L2.5	17,334,733.21	15,866,742	1,467,991	394,498	2.28	3.7
	AUTOS	10-L2.5	2,120,994.81	1,662,086	458,909	172,283	8.12	2.7
	OTHER	10-L2.5	7,584,706.89	6,832,146	752,561	190,108	2.51	4.0
	TOTAL ACCOUNT 341		102,586,009.27	56,437,115	46,148,895	7,950,213	7.75	5.8
342.00	STORES EQUIPMENT	20-SQ	469,790.25	128,629	341,161	29,150	6.20	11.7
343.00	TOOLS AND WORK EQUIPMENT	20-SQ	53,886,280.27	14,656,979	39,229,301	2,923,285	5.42	13.4
344.00	LABORATORY EQUIPMENT	20-SQ	2,125,988.78	727,066	1,398,923	207,010	9.74	6.8
345.00	POWER OPERATED EQUIPMENT	21-S0.5	2,242,714.26	1,506,133	736,581	83,224	3.71	8.9
346.00	COMUNICATION EQUIPMENT							
	EQUIPMENT	15-SQ	4,837,798.93	898,903	3,938,896	319,993	6.61	12.3
	NON-TELEPHONE	15-SQ	11,538,536.76	2,888,978	8,649,559	796,120	6.90	10.9
	REMOTE CONTROL AND INSTRUMENTATION	10-SQ	5,985,571.87	2,361,391	3,624,181	641,528	10.72	5.6
	TELEPHONE	10-SQ	259,216.96	138,370	120,847	29,007	11.19	4.2
	TOTAL ACCOUNT 346		22,621,124.52	6,287,642	16,333,483	1,786,648	7.90	9.1
347.00	MISCELLANEOUS EQUIPMENT	25-SQ	43,810,400.74	7,309,665	36,500,736	2,007,334	4.58	18.2
348.00	OTHER TANGIBLE EQUIPMENT	25-SQ	14,759,295.79	936,806	13,822,490	606,125	4.11	22.8
	TOTAL DEPRECIABLE PLANT		**6,966,837,628.90**	**1,240,368,309**	**5,726,469,325**	**190,229,316**	**2.73**	
	AMORTIZATION OF NET SALVAGE					**26,487,385**		
	TOTAL UTILITY PLANT IN SERVICE		**6,994,902,694.98**	**1,240,368,309**	**5,726,469,325**	**216,716,701**		

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

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

TABLE 2. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE, AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF JUNE 30, 2023

	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF JUNE 30, 2023	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)
	DEPRECIABLE PLANT							
354.20	STRUCTURES AND IMPROVEMENTS - COLLECTION	45-R3	8,479,164.99	45,562	8,433,603	229,852	2.71	36.7
354.30	STRUCTURES AND IMPROVEMENTS - SPP	55-S0	22,137,144.03	8,246,486	13,890,658	438,757	1.98	31.7
354.40	STRUCTURES AND IMPROVEMENTS - TDP	55-S0	278,024,238.26	81,813,715	196,210,524	7,316,907	2.63	26.8
354.70	STRUCTURES AND IMPROVEMENTS - GENERAL	35-S1	4,565,732.11	1,813,015	2,752,717	112,972	2.47	24.4
355.00	POWER GENERATION EQUIPMENT	35-S0.5	5,868,971.43	3,429,449	2,439,523	126,620	2.16	19.3
360.10	COLLECTION SEWERS - FORCE MAINS	75-R3	42,454,829.43	4,624,342	37,830,488	728,279	1.72	51.9
361.10	COLLECTION SEWERS - GRAVITY MAINS	80-R2.5	228,420,729.31	48,387,077	180,033,652	3,851,652	1.69	46.7
361.20	MANHOLES	50-S2.5	41,740,530.40	10,598,056	31,142,474	2,106,512	5.05	14.8
363.00	SERVICES	47-R3	54,006,813.27	24,434,472	29,572,342	1,802,159	3.34	16.4
364.00	FLOW MEASURING DEVICES	15-L2.5	658,974.62	278,146	380,829	76,896	11.67	5.0
365.00	FLOW MEASURING INSTALLATIONS	25-S2	272,564.04	219,699	52,865	12,972	4.76	4.1
370.00	RECEIVING WELLS	50-R3	677,388.38	47,932	629,457	16,395	2.42	38.4
371.00	PUMPING EQUIPMENT	30-S0.5	17,181,544.78	2,202,233	14,979,312	852,150	4.96	17.6
380.00	TREATMENT EQUIPMENT	35-S1.5	133,752,429.08	23,479,248	110,273,181	5,915,173	4.42	18.6
381.00	PLANT SEWERS	50-R3	6,578,409.28	1,613,223	4,965,186	150,565	2.29	33.0
382.00	OUTFALL SEWER LINES	50-R3	603,464.81	247,981	355,484	12,744	2.11	27.9
389.10	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES	20-S2.5	2,477,449.88	280,396	2,197,054	135,100	5.45	16.3
390.00	OFFICE FURNITURE AND EQUIPMENT	20-SQ	1,266,542.71	127,679	1,138,863	71,282	5.63	16.0
391.00	TRANSPORTATION EQUIPMENT	14-L4	3,747,275.07	790,481	2,956,794	311,164	8.30	9.5
392.00	STORES EQUIPMENT	25-SQ	107,351.44	35,455	71,896	4,302	4.01	16.7
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	1,200,526.19	361,985	838,541	55,905	4.66	15.0
394.00	LABORATORY EQUIPMENT	15-SQ	705,529.59	147,330	558,200	113,283	16.06	4.9
395.00	POWER OPERATED EQUIPMENT	22-R2	561,397.06	226,648	334,749	26,080	4.65	12.8
396.00	COMMUNICATION EQUIPMENT	15-SQ	3,257,338.04	1,192,577	2,064,761	202,677	6.22	10.2
397.00	MISCELLANEOUS EQUIPMENT	15-SQ	1,461,600.87	309,606	1,151,994	85,941	5.88	13.4
398.00	OTHER TANGIBLE PLANT	25-SQ	14,231.50	1,363	12,869	613	4.31	21.0
	TOTAL DEPRECIABLE PLANT		**860,222,170.57**	**214,954,156**	**645,268,016**	**24,756,952**	**2.88**	
	NONDEPRECIABLE PLANT							
352.00	FRANCHISES		221,139.78					
353.20	LAND AND LAND RIGHTS - COLLECTION		3,611,014.00					
353.30	LAND AND LAND RIGHTS - SPP		254,944.62					
353.40	LAND AND LAND RIGHTS - TDP		10,915,870.25					
	TOTAL NONDEPRECIABLE PLANT		**15,002,968.65**					
	AMORTIZATION OF NET SALVAGE					**1,288,971**		
	TOTAL UTILITY PLANT		**875,225,139.22**	**214,954,156**	**645,268,016**	**26,045,923**		

PENNSYLVANIA AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE, AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF JUNE 30, 2024

	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF JUNE 30, 2024	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)
	DEPRECIABLE PLANT							
354.20	STRUCTURES AND IMPROVEMENTS - COLLECTION	45-R3	9,024,450.07	176,042	8,848,408	243,682	2.70	36.3
354.30	STRUCTURES AND IMPROVEMENTS - SPP	55-S0	22,145,494.03	8,716,727	13,428,767	426,359	1.93	31.5
354.40	STRUCTURES AND IMPROVEMENTS - TDP	55-S0	278,171,967.29	89,164,962	189,007,005	7,102,130	2.55	26.6
354.70	STRUCTURES AND IMPROVEMENTS - GENERAL	35-S1	5,798,402.29	1,376,318	4,422,084	181,459	3.13	24.4
355.00	POWER GENERATING EQUIPMENT	35-S0.5	7,252,880.16	3,253,556	3,999,324	194,006	2.67	20.6
360.10	COLLECTION SEWERS - FORCE MAINS	75-R3	48,007,177.42	5,043,190	42,963,987	814,671	1.70	52.7
361.10	COLLECTION SEWERS - GRAVITY MAINS	80-R2.5	235,039,005.62	51,938,655	183,100,351	3,902,626	1.66	46.9
361.20	MANHOLES	50-S2.5	43,152,715.49	12,533,389	30,619,326	1,991,551	4.62	15.4
363.00	SERVICES	47-R3	56,444,857.84	25,757,379	30,687,479	1,795,672	3.18	17.1
364.00	FLOW MEASURING DEVICES	15-L2.5	658,974.62	355,096	303,879	63,595	9.65	4.8
365.00	FLOW MEASURING INSTALLATIONS	25-S2	272,564.04	232,673	39,891	10,201	3.74	3.9
370.00	RECEIVING WELLS	50-R3	677,388.38	64,325	613,063	16,235	2.40	37.8
371.00	PUMPING EQUIPMENT	30-S0.5	18,434,537.51	2,784,876	15,649,662	879,026	4.77	17.8
380.00	TREATMENT EQUIPMENT	35-S1.5	154,470,993.33	29,034,139	125,436,854	6,434,720	4.17	19.5
381.00	PLANT SEWERS	50-R3	6,578,409.28	1,763,887	4,814,522	149,503	2.27	32.2
382.00	OUTFALL SEWER LINES	50-R3	603,464.81	260,812	342,653	12,604	2.09	27.2
389.10	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES	20-S2.5	2,630,632.88	420,360	2,210,273	139,770	5.31	15.8
390.00	OFFICE FURNITURE AND EQUIPMENT	20-SQ	1,291,592.71	201,196	1,090,397	71,793	5.56	15.2
390.20	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS AND PERIPHERAL	5-SQ	45,090.00	4,509	40,581	8,543	18.95	4.8
391.00	TRANSPORTATION EQUIPMENT	14-L4	4,095,346.93	1,061,888	3,033,459	320,037	7.81	9.5
392.00	STORES EQUIPMENT	25-SQ	107,351.44	39,760	67,591	4,301	4.01	15.7
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	1,433,697.35	429,941	1,003,756	65,560	4.57	15.3
394.00	LABORATORY EQUIPMENT	15-SQ	685,991.59	233,954	452,038	70,819	10.32	6.4
395.00	POWER OPERATED EQUIPMENT	22-R2	595,377.19	244,267	351,110	27,211	4.57	12.9
396.00	COMMUNICATION EQUIPMENT	15-SQ	4,774,493.85	1,450,052	3,324,442	267,620	5.61	12.4
397.00	MISCELLANEOUS EQUIPMENT	15-SQ	2,109,739.98	419,996	1,689,744	128,214	6.08	13.2
398.00	OTHER TANGIBLE PLANT	25-SQ	14,231.50	2,226	12,006	600	4.22	20.0
	TOTAL DEPRECIABLE PLANT		**904,516,827.60**	**236,964,175**	**667,552,652**	**25,322,508**	**2.80**	
	NONDEPRECIABLE PLANT							
352.00	FRANCHISES		221,139.78					
353.20	LAND AND LAND RIGHTS - COLLECTION		3,611,014.00					
353.30	LAND AND LAND RIGHTS - SPP		953,050.62					
353.40	LAND AND LAND RIGHTS - TDP		10,937,535.99					
	TOTAL NONDEPRECIABLE PLANT		**15,722,740.39**					
	AMORTIZATION OF NET SALVAGE					**1,562,777**		
	TOTAL UTILITY PLANT		**920,239,567.99**	**236,964,175**	**667,552,652**	**26,885,285**		

PENNSYLVANIA AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE, AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF JUNE 30, 2025

	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF JUNE 30, 2025	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)
	DEPRECIABLE PLANT							
354.20	STRUCTURES AND IMPROVEMENTS - COLLECTION	45-R3	9,638,072.04	380,112	9,257,960	258,264	2.68	35.8
354.30	STRUCTURES AND IMPROVEMENTS - SPP	55-S0	22,145,494.03	9,170,329	12,975,165	415,073	1.87	31.3
354.40	STRUCTURES AND IMPROVEMENTS - TDP	55-S0	278,171,967.29	96,268,382	181,903,585	6,843,074	2.46	26.6
354.70	STRUCTURES AND IMPROVEMENTS - GENERAL	35-S1	9,518,398.04	673,908	8,844,490	353,457	3.71	25.0
355.00	POWER GENERATING EQUIPMENT	35-S0.5	7,252,880.16	3,456,913	3,795,967	187,100	2.58	20.3
360.10	COLLECTION SEWERS - FORCE MAINS	75-R3	49,789,141.45	5,734,022	44,055,119	838,439	1.68	52.5
361.10	COLLECTION SEWERS - GRAVITY MAINS	80-R2.5	241,305,992.79	54,970,487	186,335,506	3,964,341	1.64	47.0
361.20	MANHOLES	50-S2.5	44,127,470.70	14,433,486	29,693,985	1,789,417	4.06	16.6
363.00	SERVICES	47-R3	57,860,844.56	27,497,792	30,363,053	1,734,139	3.00	17.5
364.00	FLOW MEASURING DEVICES	15-L2.5	658,974.62	418,708	240,267	51,836	7.87	4.6
365.00	FLOW MEASURING INSTALLATIONS	25-S2	272,564.04	242,861	29,703	8,174	3.00	3.6
370.00	RECEIVING WELLS	50-R3	677,388.38	80,585	596,803	16,143	2.38	37.0
371.00	PUMPING EQUIPMENT	30-S0.5	22,891,460.37	2,894,563	19,996,897	1,099,655	4.80	18.2
380.00	TREATMENT EQUIPMENT	35-S1.5	171,064,219.15	33,395,194	137,669,025	6,876,677	4.02	20.0
381.00	PLANT SEWERS	50-R3	6,578,409.28	1,913,233	4,665,176	148,448	2.26	31.4
382.00	OUTFALL SEWER LINES	50-R3	2,522,078.78	98,934	2,423,145	61,464	2.44	39.4
389.10	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES	20-S2.5	3,770,083.44	498,651	3,271,432	204,555	5.43	16.0
390.00	OFFICE FURNITURE AND EQUIPMENT	20-SQ	1,291,592.71	274,524	1,017,069	71,406	5.53	14.2
390.20	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS AND PERIPHERAL	5-SQ	45,090.00	13,053	32,037	8,009	17.76	4.0
391.00	TRANSPORTATION EQUIPMENT	14-L4	4,109,746.59	1,374,586	2,735,161	311,781	7.59	8.8
392.00	STORES EQUIPMENT	25-SQ	107,351.44	44,068	63,283	4,301	4.01	14.7
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	1,559,563.77	499,803	1,059,761	70,326	4.51	15.1
394.00	LABORATORY EQUIPMENT	15-SQ	584,121.32	193,788	390,333	57,988	9.93	6.7
395.00	POWER OPERATED EQUIPMENT	22-R2	1,606,793.05	101,924	1,504,869	106,761	6.64	14.1
396.00	COMMUNICATION EQUIPMENT	15-SQ	4,330,583.93	1,194,139	3,136,445	268,380	6.20	11.7
397.00	MISCELLANEOUS EQUIPMENT	15-SQ	2,834,406.51	567,764	2,266,643	175,185	6.18	12.9
398.00	MISCELLANEOUS EQUIPMENT	25-SQ	14,231.50	2,951	11,280	594	4.17	19.0
	TOTAL DEPRECIABLE PLANT		**944,728,919.94**	**256,394,760**	**688,334,159**	**25,924,987**	**2.74**	
	NONDEPRECIABLE PLANT							
352.00	FRANCHISES		221,139.78					
353.20	LAND AND LAND RIGHTS - COLLECTION		3,611,014.00					
353.30	LAND AND LAND RIGHTS - SPP		953,050.62					
353.40	LAND AND LAND RIGHTS - TDP		10,937,535.99					
	TOTAL NONDEPRECIABLE PLANT		**15,722,740.39**					
	AMORTIZATION OF NET SALVAGE					**1,584,386**		
	TOTAL UTILITY PLANT		**960,451,660.33**	**256,394,760**	**688,334,159**	**27,509,373**		

PENNSYLVANIA AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE, AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF JUNE 30, 2024

	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF JUNE 30, 2024	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE	FMV PLANT	FMV RESERVE	CALCULATED EXPENSE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)	(9)	(10)	(11)=((9)-(10))*(7)
	DEPRECIABLE PLANT										
354.20	STRUCTURES AND IMPROVEMENTS - COLLECTION	45-R3	10,500.00	135	10,365	274	2.61	37.8	10,500.00	135	271
354.30	STRUCTURES AND IMPROVEMENTS - SPP	55-S0	34,072,469.32	8,986,667	25,085,802	785,262	2.30	31.9	70,070,584.51	31,906,045	877,784
354.40	STRUCTURES AND IMPROVEMENTS - TDP	55-S0	11,154,235.89	7,044,159	4,110,077	158,754	1.42	25.9	43,619,182.20	29,258,359	203,924
354.70	STRUCTURES AND IMPROVEMENTS - GENERAL	35-S1	7,355,375.51	2,637,296	4,718,080	386,701	5.26	12.2	29,449,971.24	19,467,018	525,103
355.00	POWER GENERATION EQUIPMENT	35-S0.5	1,741,655.08	652,135	1,089,520	58,777	3.37	18.5	2,240,593.15	906,176	44,970
360.10	COLLECTION SEWERS - FORCE MAINS	75-R3	4,583,561.31	1,412,550	3,171,011	69,880	1.52	45.4	14,570,539.52	6,371,975	124,618
361.10	COLLECTION SEWERS - GRAVITY MAINS	80-R2.5	51,159,715.70	19,662,798	31,496,918	723,318	1.41	43.5	207,550,574.55	109,625,887	1,380,738
361.20	MANHOLES	50-S2.5	6,300.00	78	6,222	138	2.19	45.1	6,300.00	78	136
363.00	SERVICES	47-R3	8,621,985.33	4,683,777	3,938,208	229,445	2.66	17.2	44,413,477.48	32,945,368	305,052
364.00	FLOW MEASURING DEVICES	15-L2.5	300,000.00	201,522	98,478	32,023	10.67	3.1	655,213.52	441,134	22,842
371.00	PUMPING EQUIPMENT	30-S0.5	4,507,503.80	1,988,559	2,518,945	190,817	4.23	13.2	15,351,718.40	9,051,764	266,488
380.00	TREATMENT EQUIPMENT	35-S1.5	18,864,065.79	7,240,178	11,623,888	740,213	3.92	15.7	53,050,122.74	28,813,666	950,069
382.00	OUTFALL SEWER LINES	50-R3	25,662.14	22,054	3,608	567	2.21	6.4	492,092.57	418,519	1,626
390.00	OFFICE FURNITURE AND EQUIPMENT	20-SQ	55,805.80	6,749	49,057	2,914	5.22	16.8	55,021.72	6,401	2,538
390.20	COMPUTER AND PERIPHERAL EQUIPMENT	5-SQ	73,363.00	51,503	21,860	16,926	23.07	1.3	57,287.98	42,264	3,466
391.00	TRANSPORTATION EQUIPMENT	14-L4	793,535.36	386,529	407,006	85,371	10.76	4.8	847,086.83	428,177	45,075
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	21,000.00	539	20,461	1,036	4.93	19.8	21,000.00	539	1,009
395.00	POWER OPERATED EQUIPMENT	22-R2	1,134,169.60	526,945	607,225	53,959	4.76	11.3	1,383,392.33	708,174	32,140
396.00	COMMUNICATION EQUIPMENT	15-SQ	947,927.35	431,670	516,257	42,778	4.51	12.1	916,682.03	415,789	22,590
397.00	MISCELLANEOUS EQUIPMENT	15-SQ	3,059.83	3,060	0	0	-	-	4,868.94	4,245	0
	TOTAL DEPRECIABLE PLANT		**145,431,890.81**	**55,938,903**	**89,492,988**	**3,579,153**	**2.46**		**484,766,209.71**	**270,811,713**	**4,810,439**
	NONDEPRECIABLE PLANT										
353.40	LAND AND LAND RIGHTS - TDP		592,540.92						13,335,927.13		
	TOTAL NONDEPRECIABLE PLANT		**592,540.92**						**13,335,927.13**		
	AMORTIZATION OF NET SALVAGE					**0**					
	TOTAL UTILITY PLANT		**146,024,431.73**	**55,938,903**	**89,492,988**	**3,579,153**			**498,102,136.84**		

PENNSYLVANIA AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE, AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF JUNE 30, 2025

	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF JUNE 30, 2025	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE	FMV PLANT	FMV RESERVE	CALCULATED EXPENSE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)	(9)	(10)	(11)=((9)-(10))*(7)
	DEPRECIABLE PLANT										
354.20	STRUCTURES AND IMPROVEMENTS - COLLECTION	45-R3	8,325,000.00	10,466	8,314,534	220,137	2.64	37.8	8,325,000.00	10,466	219,504
354.30	STRUCTURES AND IMPROVEMENTS - SPP	55-S0	34,206,010.97	9,752,034	24,453,977	770,585	2.25	31.7	70,204,126.16	32,671,412	844,486
354.40	STRUCTURES AND IMPROVEMENTS - TDP	55-S0	11,154,235.89	7,202,547	3,951,689	155,478	1.39	25.4	43,619,182.20	29,416,747	197,414
354.70	STRUCTURES AND IMPROVEMENTS - GENERAL	35-S1	7,705,375.51	3,034,159	4,671,217	363,566	4.72	12.8	29,799,971.24	19,863,881	468,983
355.00	POWER GENERATION EQUIPMENT	35-S0.5	1,950,870.32	689,571	1,261,299	66,195	3.39	19.1	2,449,808.39	943,612	51,060
360.10	COLLECTION SEWERS - FORCE MAINS	75-R3	4,583,561.31	1,482,222	3,101,339	69,279	1.51	44.8	14,570,539.52	6,441,647	122,746
361.10	COLLECTION SEWERS - GRAVITY MAINS	80-R2.5	53,769,146.70	19,919,455	33,849,692	771,959	1.44	43.8	210,160,005.55	109,882,544	1,443,995
361.20	MANHOLES	50-S2.5	330,000.00	1,900	328,100	7,293	2.21	45.0	330,000.00	1,900	7,251
363.00	SERVICES	47-R3	8,778,429.06	4,876,016	3,902,413	223,527	2.55	17.5	44,569,921.21	33,137,607	291,524
364.00	FLOW MEASURING DEVICES	15-L2.5	300,000.00	233,538	66,462	22,833	7.61	2.9	655,213.52	473,150	13,855
371.00	PUMPING EQUIPMENT	30-S0.5	6,844,482.75	1,823,320	5,021,163	313,184	4.58	16.0	17,688,697.35	8,886,525	403,139
380.00	TREATMENT EQUIPMENT	35-S1.5	18,864,065.79	7,979,654	10,884,412	701,555	3.72	15.5	53,050,122.74	29,553,142	874,088
382.00	OUTFALL SEWER LINES	50-R3	25,662.14	22,618	3,044	526	2.05	5.8	492,092.57	419,083	1,497
390.00	OFFICE FURNITURE AND EQUIPMENT	20-SQ	88,705.80	1,121	87,585	5,127	5.78	17.1	87,921.72	773	5,037
390.20	COMPUTER AND PERIPHERAL EQUIPMENT	5-SQ	7,899.00	3,882	4,017	2,964	37.52	1.4			0
391.00	TRANSPORTATION EQUIPMENT	14-L4	830,927.00	469,399	361,528	70,298	8.46	5.1	884,478.47	511,047	31,592
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	150,000.00	4,894	145,106	7,386	4.92	19.6	150,000.00	4,894	7,139
395.00	POWER OPERATED EQUIPMENT	22-R2	1,134,169.60	580,933	553,237	49,118	4.33	11.3	1,383,392.33	762,162	26,899
396.00	COMMUNICATION EQUIPMENT	15-SQ	646,228.20	53,284	592,944	51,039	7.90	11.6	614,982.88	37,403	45,629
	TOTAL DEPRECIABLE PLANT		**159,694,770.04**	**58,141,013**	**101,553,758**	**3,872,049**	**2.42**		**499,035,455.85**	**273,017,995**	**5,055,838**
	NONDEPRECIABLE PLANT										
353.40	LAND AND LAND RIGHTS - TDP		592,540.92						13,335,927.13		
	TOTAL NONDEPRECIABLE PLANT		**592,540.92**						**13,335,927.13**		
	AMORTIZATION OF NET SALVAGE					**38,675**					
	TOTAL UTILITY PLANT		**160,287,310.96**	**58,141,013**	**101,553,758**	**3,910,724**			**512,371,382.98**		

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE, AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF JUNE 30, 2023

	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF JUNE 30, 2023	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)
	DEPRECIABLE PLANT							
354.20	STRUCTURES AND IMPROVEMENTS - COLLECTION	45-R3	8,334,302.21	573,427	7,760,875	213,970	2.57	36.3
354.30	STRUCTURES AND IMPROVEMENTS - SPP	55-S0	20,986,044.46	7,304,734	13,681,310	434,551	2.07	31.5
354.40	STRUCTURES AND IMPROVEMENTS - TDP	55-S0	123,362,935.68	52,990,817	70,372,118	2,334,160	1.89	30.1
355.00	POWER GENERATING EQUIPMENT	35-S0.5	932,654.26	296,907	635,747	31,574	3.39	20.1
360.10	COLLECTION SEWERS - FORCE MAINS	75-R3	9,576,689.00	567,264	9,009,425	150,395	1.57	59.9
361.10	COLLECTION SEWERS - GRAVITY MAINS	80-R2.5	383,434,650.13	150,631,841	232,802,809	5,202,980	1.36	44.7
361.20	MANHOLES	50-S2.5	38,889,415.73	20,528,009	18,361,407	960,372	2.47	19.1
363.00	SERVICES	47-R3	13,121,252.98	5,815,433	7,305,820	317,052	2.42	23.0
364.00	FLOW MEASURING DEVICES	15-L2.5	2,099,193.73	728,505	1,370,689	182,525	8.70	7.5
371.00	PUMPING EQUIPMENT	30-S0.5	14,926,204.71	4,539,008	10,387,196	599,686	4.02	17.3
380.00	TREATMENT EQUIPMENT	35-S1.5	78,524,654.41	26,850,889	51,673,765	2,792,661	3.56	18.5
381.00	PLANT SEWERS	50-R3	1,576,345.41	800,718	775,628	31,722	2.01	24.5
382.00	OUTFALL SEWER LINES	50-R3	189,250.37	50,018	139,232	3,551	1.88	39.2
389.10	OTHER PLANT AND MISCELLANEOUS EQUIPMENT	20-S2.5	10,740,054.36	2,553,314	8,186,740	644,251	6.00	12.7
390.00	OFFICE FURNITURE AND EQUIPMENT	20-SQ	2,551,002.00	377,432	2,173,570	145,239	5.69	15.0
391.00	TRANSPORTATION EQUIPMENT	14-L4	7,818,254.14	3,816,617	4,001,637	541,361	6.92	7.4
392.00	STORES EQUIPMENT	25-SQ	106,844.28	11,756	95,089	4,359	4.08	21.8
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	2,286,410.29	334,814	1,951,596	117,338	5.13	16.6
394.00	LABORATORY EQUIPMENT	15-SQ	1,323,996.94	149,758	1,174,239	96,345	7.28	12.2
395.00	POWER OPERATED EQUIPMENT	22-R2	1,909,398.22	957,232	952,166	75,037	3.93	12.7
396.00	COMMUNICATION EQUIPMENT	15-SQ	2,767,307.88	825,358	1,941,950	189,893	6.86	10.2
397.00	MISCELLANEOUS EQUIPMENT	15-SQ	2,662,917.90	434,518	2,228,400	183,761	6.90	12.1
	TOTAL DEPRECIABLE PLANT		**728,119,779.09**	**281,138,370**	**446,981,408**	**15,252,783**	**2.09**	
	NONDEPRECIABLE PLANT							
353.20	LAND AND LAND RIGHTS - COLLECTION		3,161,743.45					
353.30	LAND AND LAND RIGHTS - SPP		1,153,570.00					
353.40	LAND AND LAND RIGHTS - TDP		148,041.59					
	TOTAL NONDEPRECIABLE PLANT		**4,463,355.04**					
	AMORTIZATION OF NET SALVAGE					**1,950,438**		
	TOTAL UTILITY PLANT		**732,583,134.13**	**281,138,370**	**446,981,408**	**17,203,221**		

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE, AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF JUNE 30, 2024

	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF JUNE 30, 2024	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)
	DEPRECIABLE PLANT							
354.20	STRUCTURES AND IMPROVEMENTS - COLLECTION	45-R3	9,058,844.25	678,726	8,380,118	233,637	2.58	35.9
354.30	STRUCTURES AND IMPROVEMENTS - SPP	55-S0	21,022,488.72	7,754,269	13,268,220	423,726	2.02	31.3
354.40	STRUCTURES AND IMPROVEMENTS - TDP	55-S0	137,103,395.31	53,649,066	83,454,329	2,740,423	2.00	30.5
355.00	POWER GENERATING EQUIPMENT	35-S0.5	1,059,130.23	315,200	743,930	36,432	3.44	20.4
360.10	COLLECTION SEWERS - FORCE MAINS	75-R3	21,610,655.58	336,740	21,273,916	341,092	1.58	62.4
361.10	COLLECTION SEWERS - GRAVITY MAINS	80-R2.5	410,854,203.13	150,264,489	260,589,714	5,751,228	1.40	45.3
361.20	MANHOLES	50-S2.5	46,559,179.99	20,545,147	26,014,033	1,089,740	2.34	23.9
363.00	SERVICES	47-R3	15,750,817.66	5,504,611	10,246,207	418,919	2.66	24.5
364.00	FLOW MEASURING DEVICES	15-L2.5	2,099,193.73	912,915	1,186,279	168,993	8.05	7.0
371.00	PUMPING EQUIPMENT	30-S0.5	17,227,545.48	4,868,761	12,358,784	703,162	4.08	17.6
380.00	TREATMENT EQUIPMENT	35-S1.5	82,645,469.17	29,306,935	53,338,534	2,823,974	3.42	18.9
381.00	PLANT SEWERS	50-R3	1,576,345.41	832,403	743,942	31,193	1.98	23.8
382.00	OUTFALL SEWER LINES	50-R3	189,250.37	54,342	134,908	3,514	1.86	38.4
389.10	OTHER PLANT AND MISCELLANEOUS EQUIPMENT	20-S2.5	10,740,054.36	3,198,085	7,541,969	633,351	5.90	11.9
390.00	OFFICE FURNITURE AND EQUIPMENT	20-SQ	2,949,393.85	541,121	2,408,273	163,948	5.56	14.7
391.00	TRANSPORTATION EQUIPMENT	14-L4	8,309,341.23	4,318,769	3,990,572	542,354	6.53	7.4
392.00	STORES EQUIPMENT	25-SQ	106,844.28	16,115	90,729	4,359	4.08	20.8
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	3,085,746.41	482,262	2,603,484	154,945	5.02	16.8
394.00	LABORATORY EQUIPMENT	15-SQ	1,364,898.43	250,520	1,114,378	98,195	7.19	11.3
395.00	POWER OPERATED EQUIPMENT	22-R2	1,909,398.22	1,033,646	875,752	71,505	3.74	12.2
396.00	COMMUNICATION EQUIPMENT	15-SQ	2,856,535.48	1,028,735	1,827,800	194,017	6.79	9.4
397.00	MISCELLANEOUS EQUIPMENT	15-SQ	2,939,335.21	630,605	2,308,730	201,227	6.85	11.5
	TOTAL DEPRECIABLE PLANT		**801,018,066.50**	**286,523,462**	**514,494,601**	**16,829,934**	**2.10**	
	NONDEPRECIABLE PLANT							
353.20	LAND AND LAND RIGHTS - COLLECTION		3,161,743.45					
353.30	LAND AND LAND RIGHTS - SPP		1,153,570.00					
353.40	LAND AND LAND RIGHTS - TDP		148,041.59					
	TOTAL NONDEPRECIABLE PLANT		**4,463,355.04**					
	AMORTIZATION OF NET SALVAGE					**2,380,927**		
	TOTAL UTILITY PLANT		**805,481,421.54**	**286,523,462**	**514,494,601**	**19,210,861**		

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE, AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF JUNE 30, 2025

	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF JUNE 30, 2025	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)
	DEPRECIABLE PLANT							
354.20	STRUCTURES AND IMPROVEMENTS - COLLECTION	45-R3	9,755,421.35	762,913	8,992,508	253,754	2.60	35.4
354.30	STRUCTURES AND IMPROVEMENTS - SPP	55-S0	21,053,791.97	8,184,256	12,869,536	413,563	1.96	31.1
354.40	STRUCTURES AND IMPROVEMENTS - TDP	55-S0	147,669,252.51	56,715,396	90,953,857	2,969,694	2.01	30.6
355.00	POWER GENERATING EQUIPMENT	35-S0.5	5,259,130.23	357,652	4,901,478	210,757	4.01	23.3
360.10	COLLECTION SEWERS - FORCE MAINS	75-R3	24,889,714.44	62,109	24,827,605	398,457	1.60	62.3
361.10	COLLECTION SEWERS - GRAVITY MAINS	80-R2.5	419,036,884.06	155,183,595	263,853,289	5,794,665	1.38	45.5
361.20	MANHOLES	50-S2.5	59,326,868.83	19,268,258	40,058,611	1,402,469	2.36	28.6
363.00	SERVICES	47-R3	18,076,021.84	5,203,897	12,872,125	507,622	2.81	25.4
364.00	FLOW MEASURING DEVICES	15-L2.5	2,099,193.73	1,083,679	1,015,515	155,103	7.39	6.5
371.00	PUMPING EQUIPMENT	30-S0.5	18,041,430.43	5,448,964	12,592,466	720,875	4.00	17.5
380.00	TREATMENT EQUIPMENT	35-S1.5	88,898,702.45	31,061,063	57,837,639	2,942,431	3.31	19.7
381.00	PLANT SEWERS	50-R3	1,576,345.41	863,615	712,730	30,852	1.96	23.1
382.00	OUTFALL SEWER LINES	50-R3	189,250.37	58,189	131,061	3,487	1.84	37.6
389.10	OTHER PLANT AND MISCELLANEOUS EQUIPMENT	20-S2.5	10,740,054.36	3,831,745	6,908,309	619,092	5.76	11.2
390.00	OFFICE FURNITURE AND EQUIPMENT	20-SQ	3,347,253.97	721,775	2,625,479	179,922	5.38	14.6
391.00	TRANSPORTATION EQUIPMENT	14-L4	8,379,886.54	4,855,626	3,524,261	509,477	6.08	6.9
392.00	STORES EQUIPMENT	25-SQ	106,844.28	20,471	86,373	4,358	4.08	19.8
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	3,524,789.98	654,201	2,870,589	174,754	4.96	16.4
394.00	LABORATORY EQUIPMENT	15-SQ	1,401,650.48	353,232	1,048,418	90,689	6.47	11.6
395.00	POWER OPERATED EQUIPMENT	22-R2	1,909,398.22	1,106,103	803,295	68,230	3.57	11.8
396.00	COMMUNICATION EQUIPMENT	15-SQ	2,903,863.89	1,230,716	1,673,148	195,723	6.74	8.5
397.00	MISCELLANEOUS EQUIPMENT	15-SQ	3,197,757.35	843,210	2,354,547	217,215	6.79	10.8
	TOTAL DEPRECIABLE PLANT		**851,383,506.69**	**297,870,665**	**553,512,839**	**17,863,189**	**2.10**	
	NONDEPRECIABLE PLANT							
353.20	LAND AND LAND RIGHTS - COLLECTION		3,161,743.45					
353.30	LAND AND LAND RIGHTS - SPP		1,153,570.00					
353.40	LAND AND LAND RIGHTS - TDP		148,041.59					
	TOTAL NONDEPRECIABLE PLANT		**4,463,355.04**					
	AMORTIZATION OF NET SALVAGE					**2,718,072**		
	TOTAL UTILITY PLANT		**855,846,861.73**	**297,870,665**	**553,512,839**	**20,581,261**		

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

FR VI.6

Pennsylvania-American Water Company
VI. Depreciation

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

Answer:

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

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

EXHIBIT NO. 11-A - DEPRECIATION STUDY
WATER OPERATIONS
AS OF JUNE 30, 2025

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

PENNSYLVANIA-AMERICAN WATER COMPANY

MECHANICSBURG, PENNSYLVANIA

WATER OPERATIONS

2025 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WATER PLANT
AS OF JUNE 30, 2025

Prepared by:

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

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

PENNSYLVANIA-AMERICAN WATER COMPANY

Mechanicsburg, Pennsylvania

WATER OPERATIONS

2025 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WATER PLANT
AS OF JUNE 30, 2025

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Mechanicsburg, Pennsylvania

Gannett Fleming
Valuation and Rate Consultants, LLC

300 Sterling Parkway, Suite 200
Mechanicsburg, PA 17050
717.763.7211

October 31, 2025

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

Attention Dominic DeGrazia
Director Rates and Regulatory

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to water plant as of June 30, 2025. Summaries of the original cost, annual accruals and the book depreciation reserve are presented in Tables 1 through 3, beginning on page I-3 of the attached report.

A description of the methods and procedures upon which the study was based, as well as support for the service life estimates, is set forth in a companion report "2026 Depreciation Study - Calculated Annual Depreciation Accruals Related to Water Plant as of June 30, 2026".

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC



JOHN J. SPANOS
President



FREDERICK B. JOHNSTON, JR.
Assistant Project Manager

JJS:mle

084761.100

TABLE OF CONTENTS

PART I. RESULTS OF STUDY I-1
Description of Summary Tabulations I-2
Description of Detailed Tabulations I-2

Table 1. Development of Net Original Cost as of June 30, 2025 ..... I-3
Table 2. Summary of Estimated Survivor Curve, Original Cost, Book Depreciation Reserve and Calculated Annual Depreciation Accruals Related to Water Plant as of June 30, 2025 ..... I-5
Table 3. Amortization of Experienced Net Salvage I-8

PART II. DETAILED DEPRECIATION CALCULATIONS II-1
Cumulative Depreciated Original Cost II-2
Net Utility Plant in Service II-7

PART III. EXPERIENCED NET SALVAGE III-1

PART I. RESULTS OF STUDY

PENNSYLVANIA-AMERICAN WATER COMPANY

WATER OPERATIONS

DEPRECIATION STUDY

PART I. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Table 1 presents the development of net original cost used in the study. The net original cost is the original cost of water plant less advances, contributions and property to be excluded pursuant to Commission audits. The results of the depreciation study are summarized in Table 2, which sets forth the book reserve and the calculated annual depreciation related to net original cost as of June 30, 2025, and the annual amortization of net negative salvage. Table 3 presents the calculation of the amortization of experienced net salvage, by account, based on the five-year period, 2020-2024.

DESCRIPTION OF DETAILED TABULATIONS

The supporting data for the depreciation calculations are presented in account sequence in the section beginning on page II-8. The original cost, calculated accrued depreciation, allocated book reserve, future accruals, remaining life and annual accrual are shown for each vintage of each account or subaccount. The amounts of regular retirements, gross salvage, and cost of removal are set forth by account for the years 2020 through 2024, on pages III-2 through III-6.

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

TABLE 1. DEVELOPMENT OF NET ORIGINAL COST AS OF JUNE 30, 2025

	DEPRCIABLE GROUP	ORIGINAL COST AS OF JUNE 30, 2025		CUSTOMER ADVANCES		CONTRIBUTIONS IN AID OF CONSTRUCTION		EXCLUDED PROPERTY		NET ORIGINAL COST AS OF JUNE 30, 2025
	(1)	(2)	-	(3)	-	(4)	-	(5)	=	(6)
INTANGIBLE PLANT										
301.00	ORGANIZATION	766,405.12								766,405.12
302.00	FRANCHISES AND CONSENTS	2,404,599.20								2,404,599.20
303.00	MISCELLANEOUS INTANGIBLE PLANT	15,572.16								15,572.16
	TOTAL INTANGIBLE PLANT	**3,186,576.48**		**0.00**		**0.00**		**0.00**		**3,186,576.48**
NONDEPRECIABLE PLANT										
303.20	POWER AND PUMPING LAND	6,940,309.49								6,940,309.49
303.30	PURIFICATION LAND	737,643.74								737,643.74
303.40	TRANSMISSION AND DISTRIBUTION LAND AND RIGHTS OF WAY	3,290,327.73				236,432.20				3,526,759.93
303.50	DISTRIBUTION RESERVOIRS AND STANDPIPE LAND	2,108,101.88								2,108,101.88
303.51	TRANSMISSION AND DISTRIBUTION - LAND	2,765,529.82								2,765,529.82
303.52	TRANSMISSION AND DISTRIBUTION - RIGHTS OF WAY	5,359,019.40								5,359,019.40
303.61	OFFICE LAND	6,485,143.71								6,485,143.71
	TOTAL NONDEPRECIABLE PLANT	**27,686,075.77**		**0.00**		**236,432.20**		**0.00**		**27,922,507.97**
DEPRECIABLE PLANT										
303.14	WATER RIGHTS - HIBERNIA	1,942,822.51								1,942,822.51
303.35	WASTE HANDLING AND TREATMENT LAND	155,025.17								155,025.17
303.99	COMPREHENSIVE PLANNING STUDIES	15,016,672.62								15,016,672.62
304.15	OTHER WATER SOURCE STRUCTURES	123,441,838.63								123,441,838.63
304.20	POWER AND PUMPING STRUCTURES	131,753,371.58				2,105,906.27		41,310.00		133,900,587.85
304.30	PURIFICATION BUILDINGS	431,945,321.40				169,605.01		230,375.00		432,345,301.41
304.36	WASTE HANDLING AND TREATMENT STRUCTURES	28,441,581.66								28,441,581.66
304.38	WASTE HANDLING AND TREATMENT STRUCTURES PAINTING	1,403,438.95								1,403,438.95
304.39	PURIFICATION BUILDINGS - TANK PAINTING	968,751.90								968,751.90
304.61	OFFICE BUILDINGS	43,952,440.79				60,000.00		12,834.00		44,025,274.79
304.62	STORES, SHOP AND GARAGE BUILDINGS	68,419,260.94				301,029.00				68,720,289.94
304.63	MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	5,101,931.50								5,101,931.50
305.00	COLLECTING AND IMPOUNDING RESERVOIRS	155,296,806.38				3,575.00				155,300,381.38
306.00	LAKE, RIVER AND OTHER INTAKES	17,782,809.54				41,551.00				17,824,360.54
307.00	WELLS AND SPRINGS	12,499,603.40				307,067.27				12,806,670.67
310.00	POWER GENERATION EQUIPMENT	26,502,854.26				297,740.91		26,561.00		26,827,156.17
311.20	PUMPING EQUIPMENT - ELECTRIC PUMPING EQUIPMENT	15,359,712.97				1,964,196.05		116,716.00		17,440,625.02
311.50	PUMPING EQUIPMENT - OTHER	26,945,408.21								26,945,408.21
311.52	PUMPING EQUIPMENT - SOURCE OF SUPPLY	11,405,624.54								11,405,624.54
311.53	PUMPING EQUIPMENT - WATER TREATMENT	48,154,022.10								48,154,022.10
311.54	PUMPING EQUIPMENT - TRANSMISSION AND DISTRIBUTION	9,832,787.23								9,832,787.23
320.10	PURIFICATION SYSTEM - LARGE STRUCTURES	239,495,117.44				69,357.27		627,852.00		240,192,326.71
320.18	PURIFICATION SYSTEM - LARGE STRUCTURES PAINT	103,245.73								103,245.73
320.19	PURIFICATION SYSTEM - LARGE STRUCTURES PAINT	4,370,190.90								4,370,190.90
320.20	PURIFICATION SYSTEM - CHEMICAL TREATMENT	161,547,430.19				42,367.00				161,589,797.19
320.29	PURIFICATION SYSTEM - CHEMICAL TREATMENT PAINT	8,167.87								8,167.87
320.30	GRANULAR ACTIVATED CARBON	24,011,056.03								24,011,056.03
320.37	WASTE HANDLING AND TREATMENT - EQUIPMENT	15,642,496.15								15,642,496.15
330.00	DISTRIBUTION RESERVOIRS AND STANDPIPES	126,452,934.89				3,099,463.51				129,552,398.40

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

TABLE 1. DEVELOPMENT OF NET ORIGINAL COST AS OF JUNE 30, 2025

	DEPRCIABLE GROUP	ORIGINAL COST AS OF JUNE 30, 2025		CUSTOMER ADVANCES		CONTRIBUTIONS IN AID OF CONSTRUCTION		EXCLUDED PROPERTY		NET ORIGINAL COST AS OF JUNE 30, 2025
	(1)	(2)	-	(3)	-	(4)	-	(5)	=	(6)
330.10	ELEVATED TANKS AND STANDPIPES	17,524,082.30								17,524,082.30
330.20	GROUND LEVEL FACILITIES	19,120,765.30								19,120,765.30
330.30	BELOW GRADE FACILITIES	818,707.23								818,707.23
330.40	CLEARWELL	13,078,108.59								13,078,108.59
330.58	DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	2,918,573.79								2,918,573.79
330.59	DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	44,191,417.34								44,191,417.34
331.00	MAINS AND ACCESSORIES	3,224,751,423.64		52,764,759.04		269,721,282.74		502,366.00		3,547,739,831.42
333.00	SERVICES	764,723,495.56		12,107,810.75		17,115,757.92				793,947,064.23
334.00	METERS AND METER INSTALLATIONS	273,942,483.34		161,259.00		1,882,095.57				275,985,837.91
335.00	FIRE HYDRANTS	151,304,877.84		3,321,247.74		5,751,770.81				160,377,896.39
340.10	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	10,036,437.01								10,036,437.01
340.20	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS AND PERIPHERAL EQUIPMENT	20,853,007.40								20,853,007.40
340.30	OFFICE FURNTIRE AND EQUIPMENT - COMPUTER SOFTWARE	93,058,716.42								93,058,716.42
340.31	OFFICE FURNITURE AND EQUIPMENT - COMPUTER SOFTWARE - ENTERPRISE SOLUTIONS	696,707.17								696,707.17
340.50	OFFICE FURNITURE AND EQUIPMENT - OTHER OFFICE EQUIPMENT	181,642.26				354.00				181,996.26
341.00	TRANSPORTATION EQUIPMENT - NOT CLASSIFIED	38,598.10								38,598.10
341.10	TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS	76,802,269.04								76,802,269.04
341.20	TRANSPORTATION EQUIPMENT - EQUIPMENT	15,276,635.39								15,276,635.39
341.30	TRANSPORTATION EQUIPMENT - AUTOS	2,022,390.21								2,022,390.21
341.40	TRANSPORTATION EQUIPMENT - OTHER	7,642,782.41								7,642,782.41
342.00	STORES EQUIPMENT	470,568.37								470,568.37
343.00	TOOLS AND WORK EQUIPMENT	75,331,485.85				61.00				75,331,546.85
344.00	LABORATORY EQUIPMENT	2,547,012.56								2,547,012.56
345.00	POWER OPERATED EQUIPMENT	3,021,112.26								3,021,112.26
346.00	COMMUNICATION EQUIPMENT - EQUIPMENT	5,353,886.73				169,789.89				5,523,676.62
346.10	COMMUNICATION EQUIPMENT - NON-TELEPHONE	10,938,618.54								10,938,618.54
346.19	COMMUNICATION EQUIPMENT - REMOTE CONTROL AND INSTRUMENTATION	5,743,663.34								5,743,663.34
346.20	COMMUNICATION EQUIPMENT - TELEPHONE	223,455.04								223,455.04
347.00	MISCELLANEOUS EQUIPMENT	28,160,224.11				4,085.00				28,164,309.11
348.00	OTHER TANGIBLE EQUIPMENT	795,575.13								795,575.13
	TOTAL DEPRECIABLE PLANT	**6,619,521,447.75**		**68,355,076.53**		**303,107,055.22**		**1,558,014.00**		**6,992,541,593.50**
	TOTAL UTILITY PLANT IN SERVICE	**6,650,394,100.00**		**68,355,076.53**		**303,343,487.42**		**1,558,014.00**		**7,023,650,677.95**

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF JUNE 30, 2025

	DEPRECIABLE GROUP	SURVIVOR CURVE		NET ORIGINAL COST AS OF JUNE 30, 2025	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)
INTANGIBLE PLANT									
301.00	ORGANIZATION	NONDEPR.		766,405.12					
302.00	FRANCHISES AND CONSENTS	NONDEPR.		2,404,599.20					
303.00	MISCELLANEOUS INTANGIBLE PLANT	NONDEPR.		15,572.16					
	TOTAL INTANGIBLE PLANT			**3,186,576.48**					
NONDEPRECIABLE PLANT									
303.20	POWER AND PUMPING LAND	NONDEPR.		6,940,309.49					
303.30	PURIFICATION LAND	NONDEPR.		737,643.74					
303.40	TRANSMISSION AND DISTRIBUTION LAND AND RIGHTS OF WAY	NONDEPR.		3,526,759.93					
303.50	DISTRIBUTION RESERVOIRS AND STANDPIPES LAND	NONDEPR.		2,108,101.88					
303.51	TRANSMISSION AND DISTRIBUTION - LAND	NONDEPR.		2,765,529.82					
303.52	TRANSMISSION AND DISTRIBUTION - RIGHTS OF WAY	NONDEPR.		5,359,019.40					
303.61	OFFICE LAND	NONDEPR.		6,485,143.71					
	TOTAL NONDEPRECIABLE PLANT			**27,922,507.97**					
DEPRECIABLE PLANT									
303.14	WATER RIGHTS - HIBERNIA	25-SQ		1,942,822.51	1,942,823	0	0	-	-
303.35	WASTE HANDLING AND TREATMENT LAND	100-R3	*	155,025.17	131,860	23,165	1,469	0.95	15.8
303.99	COMPREHENSIVE PLANNING STUDIES	5-SQ		15,016,672.62	8,880,058	6,136,615	2,634,187	17.54	2.3
304.15	OTHER WATER SOURCE STRUCTURES	50-S0.5		123,441,838.63	11,111,635	112,330,204	3,537,013	2.87	31.8
304.20	POWER AND PUMING STRUCTURES								
	LARGE STRUCTURES	75-S0.5	*	56,902,088.69	8,685,597	48,216,493	1,703,178	2.99	28.3
	OTHER STRUCTURES	55-R3		76,998,499.16	8,956,383	68,042,116	2,040,014	2.65	33.4
	TOTAL ACCOUNT 304.20			133,900,587.85	17,641,980	116,258,609	3,743,192	2.80	31.1
304.30	PURIFICATION BUILDINGS								
	LARGE STRUCTURES	55-S1	*	359,356,537.10	114,899,600	244,456,937	9,062,538	2.52	27.0
	OTHER STRUCTURES	60-R3		72,988,764.31	15,269,651	57,719,113	1,341,037	1.84	43.0
	TOTAL ACCOUNT 304.30			432,345,301.41	130,169,251	302,176,050	10,403,575	2.41	29.0
304.36	WASTE HANDLING AND TREATMENT STRUCTURES	55-S1	*	28,441,581.66	7,744,675	20,696,907	1,034,372	3.64	20.0
304.38	WASTE HANDLING AND TREATMENT STRUCTURES PAINTING	10-SQ		1,403,438.95	611,973	791,466	131,911	9.40	6.0
304.39	PURIFICATION BUILDINGS - TANK PAINTING	10-SQ		968,751.90	294,546	674,206	84,276	8.70	8.0
304.61	OFFICE BUILDINGS								
	LARGE STRUCTURES	55-S0	*	29,028,974.19	7,836,073	21,192,901	1,073,520	3.70	19.7
	OTHER OTHER STRUCTURES	50-R3		14,996,300.60	4,307,217	10,689,084	337,561	2.25	31.7
	TOTAL ACCOUNT 304.61			44,025,274.79	12,143,290	31,881,985	1,411,081	3.21	22.6

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF JUNE 30, 2025

	DEPRECIABLE GROUP	SURVIVOR CURVE		NET ORIGINAL COST AS OF JUNE 30, 2025	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)
304.62	STORES, SHOP AND GARAGE BUILDINGS								
	LARGE STRUCTURES	55-S0.5	*	59,397,331.61	18,838,567	40,558,765	1,422,158	2.39	28.5
	OTHER OTHER STRUCTURES	45-R3		9,322,958.33	4,449,540	4,873,418	148,061	1.59	32.9
	TOTAL ACCOUNT 304.62			68,720,289.94	23,288,107	45,432,183	1,570,219	2.28	28.9
304.63	MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	35-S0.5		5,101,931.50	4,606,571	495,360	20,674	0.41	24.0
	TOTAL ACCOUNT 304.00			838,348,996.63	207,612,028	630,736,970	21,936,313	2.62	28.8
305.00	COLLECTING AND IMPOUNDING RESERVOIRS								
	LARGE RESERVOIRS	130-R2	*	141,430,066.33	20,732,787	120,697,280	2,024,922	1.43	59.6
	OTHER RESERVOIRS	75-R3		13,870,315.05	3,245,844	10,624,471	247,339	1.78	43.0
	TOTAL ACCOUNT 305.00			155,300,381.38	23,978,631	131,321,751	2,272,261	1.46	57.8
306.00	LAKE, RIVER AND OTHER INTAKES								
	LARGE RESERVOIRS	55-S1.5	*	12,329,112.16	5,313,633	7,015,479	282,915	2.29	24.8
	OTHER RESERVOIRS	50-S0.5		5,495,248.38	1,882,918	3,612,330	139,287	2.53	25.9
	TOTAL ACCOUNT 306.00			17,824,360.54	7,196,551	10,627,809	422,202	2.37	25.2
307.00	WELLS AND SPRINGS	55-S0		12,806,670.67	4,610,082	8,196,589	276,505	2.16	29.6
310.00	POWER GENERATION EQUIPMENT	45-S0.5		26,827,156.17	7,450,040	19,377,116	706,792	2.63	27.4
	PUMPING EQUIPMENT								
311.20	ELECTRIC PUMPING EQUIPMENT	39-S0		17,440,625.02	4,871,360	12,569,265	566,011	3.25	22.2
311.50	OTHER	39-S0		26,945,408.21	2,512,607	24,432,801	1,031,491	3.83	23.7
311.52	SOURCE OF SUPPLY	39-S0		11,405,624.54	3,076,779	8,328,846	369,708	3.24	22.5
311.53	WATER TREATMENT	39-S0		48,154,022.10	25,951,902	22,202,120	1,339,347	2.78	16.6
311.54	TRANSMISSION AND DISTRIBUTION	39-S0		9,832,787.23	2,655,682	7,177,105	324,570	3.30	22.1
	TOTAL ACCOUNT 311.00			113,778,467.10	39,068,330	74,710,137	3,631,127	3.19	20.6
	PURIFICATION SYSTEM								
320.10	LARGE STRUCTURES								
	LARGE STRUCTURES	50-S1	*	224,431,802.90	93,400,131	131,031,671	5,610,552	2.50	23.4
	OTHER LARGE STRUCTURES	55-R3		15,760,523.81	5,532,416	10,228,108	303,080	1.92	33.7
	TOTAL ACCOUNT 320.10			240,192,326.71	98,932,547	141,259,779	5,913,632	2.46	23.9
320.18	LARGE STRUCTURES PAINT	10-SQ		103,245.73	103,246	0	0	-	-
320.19	LARGE STRUCTURES PAINT	10-SQ		4,370,190.90	3,277,360	1,092,831	159,320	3.65	6.9
320.20	CHEMICAL TREATMENT	42-R0.5		161,589,797.19	37,203,361	124,386,436	6,079,491	3.76	20.5
320.29	CHEMICAL TREATMENT PAINT	FULLY ACCRUED		8,167.87	8,168	0	0	-	-
320.30	GRANULAR ACTIVATED CARBON	11-L0.5		24,011,056.03	7,023,790	16,987,266	3,069,342	12.78	5.5
320.37	WASTE HANDLING AND TREATMENT - EQUIPMENT	30-R3		15,642,496.15	10,576,647	5,065,849	334,581	2.14	15.1
	TOTAL ACCOUNT 320.00			445,917,280.58	157,125,119	288,792,161	15,556,366	3.49	18.6
330.00	DISTRIBUTION RESERVOIRS AND STANDPIPES	65-S0.5		129,552,398.40	45,891,024	83,661,374	2,257,155	1.74	37.1
330.10	ELEVATED TANKS AND STANDPIPES	65-S0.5		17,524,082.30	2,937,094	14,586,988	351,099	2.00	41.5
330.20	GROUND LEVEL FACILITIES	65-S0.5		19,120,765.30	3,757,146	15,363,619	375,200	1.96	40.9
330.30	BELOW GRADE FACILITIES	65-S0.5		818,707.23	195,228	623,479	15,615	1.91	39.9
330.40	CLEARWELL	65-S0.5		13,078,108.59	3,337,128	9,740,981	246,573	1.89	39.5
330.58	DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	10-SQ		2,918,573.79	2,298,707	619,867	71,372	2.45	8.7
330.59	DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	10-SQ		44,191,417.34	32,712,210	11,479,207	2,014,038	4.56	5.7
	TOTAL ACCOUNT 330.00			227,204,052.95	91,128,537	136,075,515	5,331,052	2.35	25.5

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF JUNE 30, 2025

	DEPRECIABLE GROUP	SURVIVOR CURVE	NET ORIGINAL COST AS OF JUNE 30, 2025	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
331.00	MAINS AND ACCESSORIES	90-R2	3,547,739,831.42	388,550,701	3,159,189,130	53,942,094	1.52	58.6
333.00	SERVICES	65-R2.5	793,947,064.23	169,642,467	624,304,597	15,002,077	1.89	41.6
334.00	METERS AND METER INSTALLATIONS	20-L1.5	275,985,837.91	74,141,878	201,843,960	18,582,093	6.73	10.9
335.00	FIRE HYDRANTS	60-R2	160,377,896.39	22,934,002	137,443,894	3,644,920	2.27	37.7
340.00	OFFICE FURNITURE AND EQUIPMENT							
	FURNITURE	20-SQ	10,036,437.01	1,961,233	8,075,204	627,208	6.25	12.9
	COMPUTERS AND PERIPHERAL EQUIPMENT	5-SQ	20,853,007.40	6,223,762	14,629,245	5,824,535	27.93	2.5
	COMPUTER SOFTWARE	5-SQ	93,058,716.42	27,859,322	65,199,394	26,134,104	28.08	2.5
	COMPUTER SOFTWARE - ENTERPRISE SOLUTIONS	10-SQ	696,707.17	409,163	287,544	95,848	13.76	3.0
	OTHER OFFICE EQUIPMENT	10-SQ	181,996.26	97,960	84,036	44,295	24.34	1.9
	TOTAL ACCOUNT 340.00		124,826,864.26	36,551,440	88,275,423	32,725,990	26.22	2.7
341.00	TRANSPORATION EQUIPMENT							
	NOT CLASSIFIED	10-L2.5	38,598.10	3,470	35,128	4,410	11.43	8.0
	LIGHT DUTY TRUCKS	10-L2.5	76,802,269.04	40,802,341	35,999,928	5,987,995	7.80	6.0
	EQUIPMENT	10-L2.5	15,276,635.39	14,316,342	960,293	245,312	1.61	3.9
	AUTOS	10-L2.5	2,022,390.21	2,022,390	0	0	-	-
	OTHER	10-L2.5	7,642,782.41	7,087,034	555,748	107,639	1.41	5.2
	TOTAL ACCOUNT 341.00		101,782,675.15	64,231,577	37,551,097	6,345,356	6.23	5.9
342.00	STORES EQUIPMENT	20-SQ	470,568.37	126,699	343,869	29,413	6.25	11.7
343.00	TOOLS AND WORK EQUIPMENT	20-SQ	75,331,546.85	15,103,437	60,228,110	4,087,149	5.43	14.7
344.00	LABORATORY EQUIPMENT	20-SQ	2,547,012.56	601,021	1,945,992	265,337	10.42	7.3
345.00	POWER OPERATED EQUIPMENT	21-S0.5	3,021,112.26	1,577,820	1,443,292	134,599	4.46	10.7
346.00	COMUNICATION EQUIPMENT							
	EQUIPMENT	15-SQ	5,523,676.62	872,699	4,650,978	386,795	7.00	12.0
	NON-TELEPHONE	15-SQ	10,938,618.54	2,657,115	8,281,504	788,976	7.21	10.5
	REMOTE CONTROL AND INSTRUMENTATION	10-SQ	5,743,663.34	2,299,258	3,444,405	713,350	12.42	4.8
	TELEPHONE	10-SQ	223,455.04	126,659	96,796	29,085	13.02	3.3
	TOTAL ACCOUNT 346.00		22,429,413.54	5,955,731	16,473,683	1,918,206	8.55	8.6
347.00	MISCELLANEOUS EQUIPMENT	25-SQ	28,164,309.11	6,507,077	21,657,232	1,418,552	5.04	15.3
348.00	OTHER TANGIBLE EQUIPMENT	25-SQ	795,575.13	543,172	252,403	32,395	4.07	7.8
	TOTAL DEPRECIABLE PLANT		**6,992,541,593.50**	**1,335,591,081**	**5,656,950,510**	**190,896,455**	**2.73**	
	AMORTIZATION OF NET SALVAGE					**27,671,543**		
	TOTAL UTILITY PLANT IN SERVICE		**7,023,650,677.95**	**1,335,591,081**	**5,656,950,510**	**218,567,998**		

* LIFE SPAN PROCEDURE WAS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE.

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

TABLE 3. AMORTIZATION OF EXPERIENCED NET SALVAGE

	2020		2021		2022		2023		2024			
ACCOUNT	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	NET SALVAGE	SALVAGE ACCRUAL
(1)	(2) -	(3) +	(4) -	(5) +	(6) -	(7) +	(8) -	(9) +	(10) -	(11) =	(12)*	(13)=(12)/5
303.61	4,483.73		(4,483.73)								0.00	0
303.99								187,240.69		30,641.92	(217,882.61)	(43,577)
304.15	210.38	577,956.65		666,811.69		850,320.81	16,646.12	1,347,385.51		663,688.58	(4,089,306.74)	(817,861)
304.20		71,775.96		37,171.02		23,865.76		5,124.29		13,597.23	(151,534.26)	(30,307)
304.30		788,178.99		137,849.62		52,542.41		577,759.84		86,345.96	(1,642,676.82)	(328,535)
304.36								46,310.05		14,403.00	(60,713.05)	(12,143)
304.61		12,850.31	4,483.73	1,346.07		6,818.30		3,054.70		12,663.68	(32,249.33)	(6,450)
304.62		(8.81)		18,876.94		46,017.09	17,222.45	93,864.89	22,895.00	16,484.03	(135,116.69)	(27,023)
304.63		23.48				79,910.95	179,085.92	10,616.52			88,534.97	17,707
305.00		24,577.59		467.17		299,889.33		82,472.51		2,626,424.80	(3,033,831.40)	(606,766)
306.00		6,896.40		450.15							(7,346.55)	(1,469)
307.00		42,111.55		5,700.51		55,144.80		24,653.93		(5,033.55)	(122,577.24)	(24,515)
310.00		3,593.30								153,908.08	(157,501.38)	(31,500)
311.00		248,120.57		193,743.82		350,411.61		668,359.99		397,790.24	(1,858,426.23)	(371,685)
320.00	(214.05)	695,879.64		890,085.40		1,520,577.41	1,008.96	1,756,394.87		784,973.61	(5,647,116.02)	(1,129,423)
320.30		76,375.47		1,370.70		299,375.44		251,349.41		114,266.00	(742,737.02)	(148,547)
320.37								31,250.62		40,319.00	(71,569.62)	(14,314)
330.00		1,196,558.00		1,561,680.99		3,396,011.14		964,254.76		532,968.08	(7,651,472.97)	(1,530,295)
331.00	25,703.04	12,998,210.71	282,490.53	8,196,453.86	111,611.62	13,983,952.63	17,964.39	14,252,110.03	4,186.38	24,550,554.84	(73,539,326.11)	(14,707,865)
333.00		2,528,314.54	1,799.10	2,681,541.01	2,218.42	2,505,397.99	2,077.14	3,669,065.20	4,559.93	4,313,651.68	(15,687,315.83)	(3,137,463)
334.00	42,569.41	1,486,703.66	331,737.56	1,021,270.85	54,380.07	3,625,834.72	133,771.79	5,124,712.08	72,638.05	5,781,087.07	(16,404,511.50)	(3,280,902)
335.00	3,093.12	1,720,769.32	11,562.11	1,074,172.62	6,290.78	1,281,342.15	7,157.08	1,914,621.87	6,135.99	1,445,929.80	(7,402,596.68)	(1,480,519)
340.00	613.87	23,848.17	325.05	78,720.20	8,592.94	67,823.74	26,720.50	108,538.23		38,977.17	(281,655.15)	(56,331)
341.00	456,214.35	97,003.97	219,365.56	(16,299.55)	820,242.37	1,127.48		296.70		19,994.12	1,393,699.56	278,740
342.00		122.40								81.41	(203.81)	(41)
343.00	3,000.00	50,715.40		40,863.25		38,089.15	1,447.32	82,392.74	16,250.00	74,897.82	(266,261.04)	(53,252)
344.00		13,845.30		5,126.37		8,395.86		14,249.75		5,012.85	(46,630.13)	(9,326)
345.00						590.23		1,511.22		(222.02)	(1,879.43)	(376)
346.00		44,631.89		49,301.95		165,439.94	41.84	98,662.08		82,495.63	(440,489.65)	(88,098)
347.00		16,130.65		8,339.46		105,946.50	58,690.15	60,820.63		14,488.60	(147,035.69)	(29,407)
TOTAL	**535,673.85**	**22,725,185.11**	**847,279.91**	**16,655,044.10**	**1,003,336.20**	**28,764,825.44**	**461,833.66**	**31,377,073.11**	**126,665.35**	**41,810,389.63**	**(138,357,728.42)**	**(27,671,543)**

* COLUMN (12) EQUALS THE SUMMATION OF COLUMNS (2) THROUGH (11).

PART II. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1843	72	72			0.0
1850	4,000	4,000			0.0
1861	1,094	1,094			0.0
1868	3,816	2,247	1,569	1,569	0.0
1869	235	138	97	1,666	0.0
1870	8,478	4,930	3,548	5,214	0.0
1871	8,714	8,206	508	5,722	0.0
1872	105,324	85,834	19,490	25,212	0.0
1873	8,198	4,749	3,449	28,661	0.0
1874	29,936	17,227	12,709	41,370	0.0
1875	4,113	2,388	1,725	43,095	0.0
1876	8,077	5,081	2,996	46,091	0.0
1877	148	85	63	46,154	0.0
1878	6,178	3,569	2,609	48,763	0.0
1879	2,874	1,649	1,225	49,988	0.0
1882	236	236		49,988	0.0
1884	18,089	17,153	936	50,924	0.0
1885	22,251	12,614	9,637	60,561	0.0
1886	40,506	22,951	17,555	78,116	0.0
1887	69,806	57,633	12,173	90,289	0.0
1888	99,425	57,855	41,570	131,859	0.0
1889	506,240	443,705	62,535	194,394	0.0
1890	279,310	157,889	121,421	315,815	0.0
1891	149,952	97,259	52,693	368,508	0.0
1892	263,052	190,825	72,227	440,735	0.0
1893	397,570	246,769	150,801	591,536	0.0
1894	172,640	143,883	28,757	620,293	0.0
1895	13,897	13,737	160	620,453	0.0
1896	454,497	256,151	198,346	818,799	0.0
1897	317,629	282,118	35,511	854,310	0.0
1898	86,047	48,611	37,436	891,746	0.0
1899	395,979	220,848	175,131	1,066,877	0.0
1900	1,801,312	1,084,541	716,771	1,783,648	0.0
1901	491,420	298,511	192,909	1,976,557	0.0
1902	230,572	133,235	97,337	2,073,894	0.0
1903	337,295	193,764	143,531	2,217,425	0.0
1904	117,019	69,232	47,787	2,265,212	0.0
1905	544,084	309,867	234,217	2,499,429	0.0
1906	361,053	226,450	134,603	2,634,032	0.0
1907	1,913,311	1,074,898	838,413	3,472,445	0.1
1908	539,227	304,308	234,919	3,707,364	0.1
1909	359,481	204,568	154,913	3,862,277	0.1
1910	539,507	319,408	220,099	4,082,376	0.1
1911	186,691	116,806	69,885	4,152,261	0.1

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1912	298,288	169,820	128,468	4,280,729	0.1
1913	100,554	53,685	46,869	4,327,598	0.1
1914	469,978	248,862	221,116	4,548,714	0.1
1915	507,834	301,824	206,010	4,754,724	0.1
1916	1,164,697	609,997	554,700	5,309,424	0.1
1917	141,006	75,292	65,714	5,375,138	0.1
1918	213,926	135,387	78,539	5,453,677	0.1
1919	220,544	135,253	85,291	5,538,968	0.1
1920	311,770	172,021	139,749	5,678,717	0.1
1921	316,515	188,199	128,316	5,807,033	0.1
1922	279,067	164,932	114,135	5,921,168	0.1
1923	2,474,642	1,442,809	1,031,833	6,953,001	0.1
1924	1,184,261	709,690	474,571	7,427,572	0.1
1925	714,611	358,399	356,212	7,783,784	0.1
1926	1,414,235	717,066	697,169	8,480,953	0.1
1927	256,090	130,252	125,838	8,606,791	0.2
1928	446,522	243,454	203,068	8,809,859	0.2
1929	361,080	219,922	141,158	8,951,017	0.2
1930	276,208	149,857	126,351	9,077,368	0.2
1931	311,518	186,074	125,444	9,202,812	0.2
1932	114,705	60,586	54,119	9,256,931	0.2
1933	47,323	23,527	23,796	9,280,727	0.2
1934	86,805	42,088	44,717	9,325,444	0.2
1935	150,035	73,772	76,263	9,401,707	0.2
1936	119,444	59,196	60,248	9,461,955	0.2
1937	243,669	145,355	98,314	9,560,269	0.2
1938	100,156	51,270	48,886	9,609,155	0.2
1939	185,479	89,820	95,659	9,704,814	0.2
1940	177,135	97,705	79,430	9,784,244	0.2
1941	182,417	101,640	80,777	9,865,021	0.2
1942	139,396	75,802	63,594	9,928,615	0.2
1943	108,401	56,202	52,199	9,980,814	0.2
1944	59,643	31,082	28,561	10,009,375	0.2
1945	454,037	254,314	199,723	10,209,098	0.2
1946	613,625	315,826	297,799	10,506,897	0.2
1947	566,317	322,871	243,446	10,750,343	0.2
1948	732,664	419,700	312,964	11,063,307	0.2
1949	450,102	291,290	158,812	11,222,119	0.2
1950	458,595	290,808	167,787	11,389,906	0.2
1951	1,215,860	754,860	461,000	11,850,906	0.2
1952	1,029,691	625,576	404,115	12,255,021	0.2
1953	2,618,937	1,715,169	903,768	13,158,789	0.2
1954	2,195,102	1,167,037	1,028,065	14,186,854	0.3
1955	3,656,503	1,717,636	1,938,867	16,125,721	0.3

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1956	2,341,327	1,194,552	1,146,775	17,272,496	0.3
1957	3,136,775	1,528,294	1,608,481	18,880,977	0.3
1958	3,960,935	2,021,112	1,939,823	20,820,800	0.4
1959	3,790,509	1,953,009	1,837,500	22,658,300	0.4
1960	4,442,035	2,157,139	2,284,896	24,943,196	0.4
1961	5,596,893	2,761,493	2,835,400	27,778,596	0.5
1962	2,719,631	1,406,832	1,312,799	29,091,395	0.5
1963	3,039,997	1,417,477	1,622,520	30,713,915	0.5
1964	7,524,828	3,270,871	4,253,957	34,967,872	0.6
1965	7,131,855	3,599,559	3,532,296	38,500,168	0.7
1966	5,802,936	2,626,844	3,176,092	41,676,260	0.7
1967	7,944,465	3,575,550	4,368,915	46,045,175	0.8
1968	7,457,047	3,234,752	4,222,295	50,267,470	0.9
1969	8,827,276	4,482,527	4,344,749	54,612,219	1.0
1970	5,540,171	2,389,803	3,150,368	57,762,587	1.0
1971	7,865,724	3,340,781	4,524,943	62,287,530	1.1
1972	13,050,339	6,099,919	6,950,420	69,237,950	1.2
1973	27,489,874	16,895,550	10,594,324	79,832,274	1.4
1974	7,572,192	3,192,695	4,379,497	84,211,771	1.5
1975	8,290,955	3,386,840	4,904,115	89,115,886	1.6
1976	16,092,273	7,548,910	8,543,363	97,659,249	1.7
1977	8,394,988	3,202,838	5,192,150	102,851,399	1.8
1978	13,292,342	4,933,130	8,359,212	111,210,611	2.0
1979	13,247,451	5,086,143	8,161,308	119,371,919	2.1
1980	16,194,651	5,736,277	10,458,374	129,830,293	2.3
1981	12,900,199	4,875,114	8,025,085	137,855,378	2.4
1982	15,255,596	7,498,204	7,757,392	145,612,770	2.6
1983	16,149,626	6,182,010	9,967,616	155,580,386	2.8
1984	20,439,510	7,033,321	13,406,189	168,986,575	3.0
1985	34,886,994	13,278,080	21,608,914	190,595,489	3.4
1986	37,393,603	13,964,387	23,429,216	214,024,705	3.8
1987	39,946,345	14,452,397	25,493,948	239,518,653	4.2
1988	61,089,935	24,526,319	36,563,616	276,082,269	4.9
1989	60,603,472	22,585,255	38,018,217	314,100,486	5.6
1990	99,022,864	46,832,499	52,190,365	366,290,851	6.5
1991	59,480,453	27,987,121	31,493,332	397,784,183	7.0
1992	66,796,449	28,620,562	38,175,887	435,960,070	7.7
1993	101,462,610	45,061,161	56,401,449	492,361,519	8.7
1994	58,470,494	17,601,239	40,869,255	533,230,774	9.4
1995	89,452,547	30,995,570	58,456,977	591,687,751	10.5
1996	66,009,040	19,458,710	46,550,330	638,238,081	11.3
1997	94,125,210	35,312,313	58,812,897	697,050,978	12.3
1998	156,165,612	45,139,676	111,025,936	808,076,914	14.3
1999	113,406,345	37,568,293	75,838,052	883,914,966	15.6

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
2000	88,490,763	23,087,554	65,403,209	949,318,175	16.8
2001	108,479,910	30,950,218	77,529,692	1,026,847,867	18.2
2002	108,016,131	26,353,777	81,662,354	1,108,510,221	19.6
2003	58,042,379	16,956,941	41,085,438	1,149,595,659	20.3
2004	79,683,988	16,925,543	62,758,445	1,212,354,104	21.4
2005	95,323,024	23,292,045	72,030,979	1,284,385,083	22.7
2006	57,393,527	19,198,699	38,194,828	1,322,579,911	23.4
2007	117,198,041	25,408,689	91,789,352	1,414,369,263	25.0
2008	148,347,140	27,885,530	120,461,610	1,534,830,873	27.1
2009	126,858,070	21,799,974	105,058,096	1,639,888,969	29.0
2010	146,037,364	26,415,596	119,621,768	1,759,510,737	31.1
2011	191,967,759	37,993,677	153,974,082	1,913,484,819	33.8
2012	306,945,354	68,185,190	238,760,164	2,152,244,983	38.0
2013	256,823,202	49,396,792	207,426,410	2,359,671,393	41.7
2014	222,227,199	37,197,529	185,029,670	2,544,701,063	45.0
2015	226,791,404	32,271,370	194,520,034	2,739,221,097	48.4
2016	273,135,481	43,263,048	229,872,433	2,969,093,530	52.5
2017	242,924,955	31,376,995	211,547,960	3,180,641,490	56.2
2018	388,900,279	61,417,941	327,482,338	3,508,123,828	62.0
2019	261,481,279	31,957,989	229,523,290	3,737,647,118	66.1
2020	299,329,559	43,063,407	256,266,152	3,993,913,270	70.6
2021	333,935,017	38,813,401	295,121,616	4,289,034,886	75.8
2022	395,076,371	31,618,218	363,458,153	4,652,493,039	82.2
2023	582,707,358	34,765,902	547,941,456	5,200,434,495	91.9
2024	449,108,810	11,223,548	437,885,262	5,638,319,757	99.7
2025	346,925,255	2,585,099	344,340,156	5,982,659,913	105.8
9999	371,481,135-	45,771,747-	325,709,388-	5,656,950,525	100.0
SUBTOTAL	6,992,541,594	1,335,591,081	5,656,950,510		
NONDEPRECIABLE	31,109,084		31,109,084		
TOTAL	7,023,650,678	1,335,591,081	5,688,059,594		

NET UTILITY PLANT IN SERVICE

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 303.14 WATER RIGHTS - HIBERNIA

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

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

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 303.35 WASTE HANDLING AND TREATMENT LAND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 100-R3						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. 0						
1991	70,430.00	48,132	60,238	10,192	15.75	647
1992	84,595.17	57,229	71,622	12,973	15.78	822
	155,025.17	105,361	131,860	23,165		1,469

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.8 0.95

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 303.99 COMPREHENSIVE PLANNING STUDIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
1966	663.00	663	663			
1970	7,654.00	7,654	7,654			
1997	4,859.52	4,860	4,860			
1998	17,349.92	17,350	17,350			
2009	53,290.87	53,291	53,291			
2013	210,221.70	210,222	210,222			
2014	668,293.04	668,293	668,293			
2015	145,773.72	145,774	145,774			
2016	5,166,690.97	5,166,691	5,166,691			
2017	370,367.21	370,367	370,367			
2018	950,553.09	950,553	950,553			
2019	393,070.67	393,071	393,071			
2020	1,282,572.43	1,282,572	1,282,572			
2021	894,959.13	715,967	135,545-	1,030,504	1.00	1,030,504
2022	980,686.62	588,412	111,396-	1,092,083	2.00	546,042
2023	1,565,430.54	626,172	118,545-	1,683,976	3.00	561,325
2024	141,038.78	28,208	5,340-	146,379	4.00	36,595
2025	2,163,197.41	108,160	20,477-	2,183,674	4.75	459,721
	15,016,672.62	11,338,280	8,880,058	6,136,615		2,634,187

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.3 17.54

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.15 OTHER WATER SOURCE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
1905	20,000.00	20,000	20,000			
1962	3,046.99	2,572	1,442	1,605	11.63	138
1965	40,502.68	33,293	18,671	21,832	12.99	1,681
1966	20,825.96	17,079	9,578	11,248	12.94	869
1967	270.30	219	123	147	13.43	11
1968	13,568.76	10,905	6,116	7,453	13.92	535
1969	631.00	505	283	348	13.93	25
1970	1,609.62	1,275	715	895	14.44	62
1971	11,357.68	8,954	5,021	6,337	14.49	437
1972	19,891.30	15,497	8,691	11,200	15.03	745
1973	102.13	79	44	58	15.11	4
1974	11,058.14	8,459	4,744	6,314	15.67	403
1975	3,360.08	2,554	1,432	1,928	15.79	122
1977	2,198.00	1,635	917	1,281	16.52	78
1978	1,550.08	1,137	638	912	17.10	53
1979	66,916.71	48,635	27,275	39,642	17.29	2,293
1980	50,476.77	36,343	20,381	30,096	17.50	1,720
1981	175,270.37	124,162	69,630	105,640	18.11	5,833
1982	5,146.13	3,607	2,023	3,123	18.35	170
1983	23,321.00	16,161	9,063	14,258	18.61	766
1984	402.00	275	154	248	18.88	13
1985	61,463.99	41,550	23,301	38,163	19.17	1,991
1986	65,149.35	43,448	24,366	40,783	19.48	2,094
1987	194.55	128	72	123	19.80	6
1988	5,314.89	3,422	1,919	3,396	20.47	166
1989	105,571.50	66,890	37,512	68,060	20.82	3,269
1990	167,225.90	104,767	58,753	108,473	20.87	5,198
1991	515,689.12	317,355	177,973	337,716	21.25	15,893
1992	303,462.34	183,261	102,773	200,689	21.64	9,274
1993	140,489.27	83,170	46,642	93,847	22.05	4,256
1994	1,280,944.74	742,564	416,431	864,514	22.48	38,457
1995	208,091.31	117,988	66,168	141,923	22.91	6,195
1996	365,775.62	203,664	114,215	251,561	23.08	10,900
1997	26,226.70	14,246	7,989	18,238	23.55	774
1998	254,653.48	135,450	75,960	178,693	23.76	7,521
1999	142,608.54	73,786	41,379	101,230	24.25	4,174
2000	129,853.55	65,576	36,775	93,079	24.50	3,799
2001	1,161.48	569	319	842	25.02	34
2002	707,111.64	336,656	188,797	518,315	25.31	20,479
2003	1,932,009.71	888,338	498,181	1,433,829	25.85	55,467
2004	254,159.61	113,152	63,456	190,704	26.17	7,287

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.15 OTHER WATER SOURCE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
2005	974,587.19	419,072	235,016	739,571	26.51	27,898
2006	499,272.53	206,799	115,973	383,300	26.87	14,265
2007	1,551,026.95	616,999	346,014	1,205,013	27.25	44,221
2008	1,232,651.52	469,394	263,237	969,415	27.64	35,073
2009	228,603.44	83,029	46,563	182,040	28.05	6,490
2010	11,303,442.33	3,899,688	2,186,949	9,116,493	28.48	320,102
2011	250,029.38	81,560	45,739	204,290	28.92	7,064
2012	328,899.24	100,906	56,588	272,311	29.37	9,272
2013	2,948,687.90	849,222	476,244	2,472,444	29.67	83,331
2014	1,358,349.72	363,087	203,620	1,154,730	30.15	38,300
2015	863,430.65	213,267	119,600	743,831	30.49	24,396
2016	1,876,787.12	422,277	236,813	1,639,974	31.00	52,902
2017	1,914,619.65	389,051	218,180	1,696,440	31.37	54,078
2018	17,474,447.65	3,155,885	1,769,823	15,704,625	31.76	494,478
2019	3,311,981.47	520,643	291,977	3,020,004	32.17	93,876
2020	5,258,970.84	699,443	392,248	4,866,723	32.59	149,332
2021	5,208,379.09	562,505	315,453	4,892,926	33.04	148,091
2022	14,305,441.54	1,180,199	661,857	13,643,585	33.36	408,980
2023	22,362,828.43	1,252,318	702,302	21,660,526	33.71	642,555
2024	12,035,825.08	344,225	193,042	11,842,783	33.97	348,625
2025	11,014,913.92	79,307	44,475	10,970,439	34.23	320,492
	123,441,838.63	19,798,202	11,111,635	112,330,204		3,537,013

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.8 2.87

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.20 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ALLEGHENY RIVER PUMP STATION						
INTERIM SURVIVOR CURVE.. IOWA 75-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. 0						
1962	15,878.73	12,605	5,582	10,296	16.37	629
1970	6,710.06	5,167	2,288	4,422	16.43	269
1995	1,715,454.62	1,075,590	476,339	1,239,116	17.85	69,418
2001	6,191.06	3,521	1,559	4,632	18.19	255
	1,744,234.47	1,096,883	485,769	1,258,465		70,571
BECKS RUN STATION - NEW						
INTERIM SURVIVOR CURVE.. IOWA 75-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2072						
NET SALVAGE PERCENT.. 0						
2012	23,868,525.21	6,329,933	2,803,296	21,065,229	36.02	584,820
2015	17,442.33	3,750	1,661	15,782	36.51	432
	23,885,967.54	6,333,683	2,804,957	21,081,011		585,252
MILL STREET PUMP STATION AND REGULATOR BYPASS						
INTERIM SURVIVOR CURVE.. IOWA 75-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
1990	1,277,952.17	796,164	352,592	925,361	21.18	43,690
1994	3,067.93	1,817	805	2,263	21.36	106
2001	15,048.48	7,873	3,487	11,562	21.87	529
2018	8,073.07	1,882	833	7,240	23.03	314
2021	3,362,441.11	494,951	219,196	3,143,246	23.17	135,660
	4,666,582.76	1,302,687	576,912	4,089,671		180,299

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.20 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GARDNER CREEK PUMP STATION						
INTERIM SURVIVOR CURVE.. IOWA 75-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2043						
NET SALVAGE PERCENT.. 0						
1993	1,121,355.16	742,786	328,953	792,402	16.31	48,584
1994	85,662.97	56,032	24,815	60,848	16.39	3,713
2001	13,088.07	7,727	3,422	9,666	16.65	581
2003	7,900.11	4,501	1,993	5,907	16.61	356
	1,228,006.31	811,046	359,183	868,823		53,234
NORRISTOWN BOOSTER STATION						
INTERIM SURVIVOR CURVE.. IOWA 75-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2047						
NET SALVAGE PERCENT.. 0						
1997	2,400,581.27	1,411,542	625,120	1,775,461	19.62	90,492
1998	52,044.11	30,212	13,380	38,664	19.51	1,982
2003	1,271.63	669	296	975	19.84	49
2007	10,970.93	5,194	2,300	8,671	20.02	433
2008	97,884.43	44,763	19,824	78,061	20.17	3,870
2012	1,059.31	413	183	876	20.33	43
2013	31,601.32	11,718	5,189	26,412	20.36	1,297
	2,595,413.00	1,504,511	666,293	1,929,120		98,166
MILL ROAD BOOSTER STATION						
INTERIM SURVIVOR CURVE.. IOWA 75-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2047						
NET SALVAGE PERCENT.. 0						
1997	2,093,461.42	1,230,955	545,145	1,548,316	19.62	78,915
1998	27,010.00	15,679	6,944	20,066	19.51	1,028
2015	97,145.43	31,864	14,111	83,034	20.49	4,052
	2,217,616.85	1,278,498	566,200	1,651,417		83,995

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.20 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CHERRY VALLEY						
INTERIM SURVIVOR CURVE.. IOWA 75-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2049						
NET SALVAGE PERCENT.. 0						
1999	4,650,691.72	2,563,461	1,135,263	3,515,429	21.17	166,057
2014	95,817.24	31,936	14,143	81,674	22.00	3,712
2021	706,191.85	107,059	47,413	658,779	22.39	29,423
	5,452,700.81	2,702,456	1,196,819	4,255,882		199,192
CLARION WATER TREATMENT AND TANK						
INTERIM SURVIVOR CURVE.. IOWA 75-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2053						
NET SALVAGE PERCENT.. 0						
2003	2,349,120.19	1,116,302	494,369	1,854,751	24.30	76,327
2004	146,294.31	67,895	30,068	116,226	24.25	4,793
2006	10,710.36	4,680	2,073	8,638	24.48	353
2007	2,583.58	1,093	484	2,100	24.55	86
	2,508,708.44	1,189,970	526,994	1,981,714		81,559
NORRISTOWN - FOREST AVENUE BOOSTER STATION						
INTERIM SURVIVOR CURVE.. IOWA 75-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2063						
NET SALVAGE PERCENT.. 0						
2013	1,327,877.66	366,494	162,307	1,165,571	31.48	37,026
	1,327,877.66	366,494	162,307	1,165,571		37,026
SHIRE OAKS RELAY STATION						
INTERIM SURVIVOR CURVE.. IOWA 75-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2063						
NET SALVAGE PERCENT.. 0						
2013	2,585,737.11	713,663	316,055	2,269,682	31.48	72,099
2014	2,220,406.42	571,533	253,111	1,967,295	31.74	61,982
	4,806,143.53	1,285,196	569,166	4,236,978		134,081

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.20 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ALDRICH STATION						
INTERIM SURVIVOR CURVE.. IOWA 75-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2063						
NET SALVAGE PERCENT.. 0						
2007	15,755.78	5,814	2,575	13,181	30.78	428
2013	4,835,261.20	1,334,532	591,015	4,244,246	31.48	134,824
2014	1,472,142.36	378,929	167,814	1,304,329	31.74	41,094
2017	3,006.40	601	266	2,740	32.00	86
2023	1,168.86	68	30	1,139	32.60	35
	6,327,334.60	1,719,944	761,700	5,565,635		176,467
ELLWOOD TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 75-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2078						
NET SALVAGE PERCENT.. 0						
2005	11,236.00	3,955	1,751	9,485	36.82	258
2019	130,266.72	17,039	7,546	122,721	39.87	3,078
	141,502.72	20,994	9,297	132,206		3,336
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1893	3,249.15	3,249	3,249			
1894	94,841.04	94,841	94,841			
1896	3,182.60	3,183	3,183			
1897	7,107.03	7,107	7,107			
1900	358.00	358	358			
1901	7,495.63	7,496	7,496			
1904	2,021.00	2,021	2,021			
1905	5,507.85	5,508	5,508			
1906	6,449.72	6,450	6,450			
1908	7,657.66	7,658	7,658			
1909	8,663.76	8,664	8,664			
1910	13,836.00	13,836	13,836			
1911	16,065.00	16,065	16,065			
1912	1,348.87	1,349	1,349			
1915	1,154.25	1,154	1,154			
1918	33,974.06	33,974	33,974			

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.20 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1919	3,620.00	3,620	3,620			
1920	5,563.30	5,563	5,563			
1921	645.00	645	645			
1922	11,541.92	11,542	11,542			
1923	8,106.40	8,106	8,106			
1924	35,623.67	35,624	35,624			
1925	154.00	154	154			
1926	525.00	525	525			
1927	927.19	927	927			
1928	3,768.38	3,768	3,768			
1929	13,600.23	13,600	13,600			
1930	4,309.44	4,309	4,309			
1931	8,059.98	8,060	8,060			
1932	4,338.00	4,338	4,338			
1933	32.82	33	33			
1934	216.34	215	93	123	0.74	123
1935	2,295.77	2,273	987	1,309	0.91	1,309
1936	1,269.17	1,254	545	725	1.09	665
1937	979.72	966	420	560	1.29	434
1938	3,229.30	3,175	1,379	1,850	1.50	1,233
1939	3,064.46	3,004	1,305	1,760	1.72	1,023
1940	267.00	261	113	154	1.96	79
1941	443.03	432	188	255	2.21	115
1942	4,109.17	3,990	1,733	2,376	2.47	962
1943	68.00	66	29	39	2.75	14
1944	653.45	630	274	380	3.03	125
1945	1,436.76	1,379	599	838	3.33	252
1946	473.00	452	196	277	3.64	76
1947	10,135.29	9,724	4,223	5,912	3.30	1,792
1948	71,909.00	68,659	29,820	42,089	3.65	11,531
1949	2,239.14	2,127	924	1,315	4.00	329
1950	515.26	487	212	304	4.37	70
1951	30,741.27	28,891	12,548	18,193	4.74	3,838
1952	12,157.42	11,449	4,973	7,185	4.52	1,590
1953	29,291.37	27,417	11,908	17,384	4.92	3,533
1954	153,376.90	142,656	61,959	91,418	5.34	17,119
1955	124,349.68	114,899	49,903	74,447	5.76	12,925
1956	27,347.64	25,286	10,982	16,365	5.63	2,907
1957	16,237.49	14,906	6,474	9,763	6.07	1,608
1958	14,583.18	13,288	5,771	8,812	6.53	1,349

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.20 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1959	28,616.52	26,064	11,320	17,296	6.46	2,677
1960	21,287.75	19,233	8,353	12,934	6.94	1,864
1961	78,692.88	71,012	30,842	47,851	6.92	6,915
1962	774.72	693	301	474	7.42	64
1963	50,167.56	44,479	19,318	30,849	7.93	3,890
1964	387,401.33	342,656	148,823	238,578	7.97	29,935
1965	28,778.30	25,210	10,949	17,829	8.49	2,100
1966	68,818.27	60,092	26,099	42,719	8.57	4,985
1967	98,613.64	85,222	37,014	61,600	9.11	6,762
1968	21,839.15	18,672	8,110	13,729	9.67	1,420
1969	116,318.91	99,011	43,003	73,316	9.79	7,489
1970	46,047.59	38,749	16,830	29,218	10.36	2,820
1971	130,043.91	108,847	47,275	82,769	10.52	7,868
1972	104,004.21	85,991	37,348	66,656	11.10	6,005
1973	59,333.63	48,440	21,039	38,295	11.69	3,276
1974	125,142.06	101,478	44,074	81,068	11.89	6,818
1975	103,900.94	83,121	36,101	67,800	12.50	5,424
1976	48,590.64	38,333	16,649	31,942	13.11	2,436
1977	31,807.09	24,733	10,742	21,065	13.73	1,534
1978	91,500.15	70,528	30,632	60,868	13.98	4,354
1979	62,666.43	47,564	20,658	42,008	14.61	2,875
1980	120,802.83	90,240	39,193	81,610	15.24	5,355
1981	249,656.08	183,447	79,675	169,981	15.88	10,704
1982	214,679.67	156,008	67,758	146,922	16.17	9,086
1983	147,737.26	105,484	45,814	101,923	16.82	6,060
1984	132,167.58	92,663	40,246	91,922	17.48	5,259
1985	954,829.05	656,922	285,316	669,513	18.14	36,908
1986	214,775.45	144,909	62,937	151,838	18.80	8,076
1987	1,121,402.24	745,732	323,888	797,515	19.14	41,667
1988	356,067.30	231,871	100,707	255,361	19.82	12,884
1989	819,193.14	521,990	226,712	592,481	20.50	28,902
1990	1,932,384.78	1,203,876	522,870	1,409,515	21.18	66,549
1991	295,229.26	179,677	78,038	217,192	21.87	9,931
1992	1,853,412.02	1,100,927	478,157	1,375,255	22.56	60,960
1993	1,466,994.16	849,683	369,036	1,097,958	23.25	47,224
1994	244,001.25	137,666	59,791	184,210	23.95	7,691
1995	638,516.37	350,545	152,249	486,267	24.64	19,735
1996	979,400.05	522,608	226,980	752,420	25.35	29,681
1997	747,006.85	386,950	168,061	578,946	26.05	22,224
1998	625,815.51	314,285	136,501	489,315	26.76	18,285

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.20 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1999	662,058.64	321,893	139,805	522,253	27.48	19,005
2000	1,708,892.51	803,179	348,838	1,360,054	28.19	48,246
2001	795,715.62	360,937	156,763	638,953	28.91	22,101
2002	225,944.33	98,738	42,884	183,060	29.63	6,178
2003	3,788,269.88	1,591,831	691,367	3,096,903	30.36	102,006
2004	336,569.81	135,705	58,940	277,630	31.08	8,933
2005	304,512.31	117,542	51,051	253,461	31.81	7,968
2006	3,483,159.23	1,283,892	557,622	2,925,537	32.55	89,878
2007	3,820,285.09	1,340,920	582,391	3,237,894	33.28	97,292
2008	1,101,192.65	366,917	159,360	941,833	34.02	27,685
2009	18,926.38	5,966	2,591	16,335	34.76	470
2010	215,319.67	63,950	27,775	187,545	35.51	5,281
2011	497,902.13	138,018	59,944	437,958	36.51	11,996
2012	574,544.31	148,635	64,555	509,989	37.25	13,691
2013	3,317,995.39	796,319	345,859	2,972,137	38.00	78,214
2014	1,855,236.86	410,193	178,156	1,677,081	38.75	43,280
2015	816,469.16	164,927	71,631	744,838	39.50	18,857
2016	3,078,007.17	562,352	244,242	2,833,765	40.26	70,387
2017	596,714.50	97,384	42,296	554,418	41.02	13,516
2018	2,925,998.53	417,833	181,474	2,744,525	42.02	65,315
2019	142,324.04	17,506	7,603	134,721	42.78	3,149
2020	2,322,863.69	239,255	103,914	2,218,950	43.54	50,963
2021	6,089,981.76	504,250	219,007	5,870,975	44.31	132,498
2022	783,173.17	49,105	21,327	761,846	44.85	16,987
2023	9,743,196.29	409,214	177,731	9,565,466	45.62	209,677
2024	2,909,170.42	61,965	26,913	2,882,258	45.95	62,726
2025	11,346,449.60	61,271	26,611	11,319,838	46.05	245,816
9999	2,105,906.27-	553,120-	244,957-	1,860,950-		55,794-
	76,998,499.16	20,223,801	8,956,383	68,042,116		2,040,014
	133,900,587.85	39,836,163	17,641,980	116,258,609		3,743,192

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.1 2.80

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
E.H. ALDRICH PURIFICATION BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2061						
NET SALVAGE PERCENT.. 0						
1961	19,418.30	16,156	16,452	2,966	12.92	230
1962	587.00	484	493	94	13.34	7
1964	398.22	326	332	66	13.63	5
1967	22,777.88	18,231	18,565	4,212	14.46	291
1969	88,648.46	69,500	70,775	17,874	15.43	1,158
1970	9.00	7	7	2	15.42	
1972	2,625.00	2,017	2,054	571	15.97	36
1975	162.19	121	123	39	17.11	2
1976	1,253.00	927	944	309	17.23	18
1979	8,573.73	6,153	6,266	2,308	18.10	128
1980	0.44		0			
1981	5,147.00	3,623	3,689	1,458	18.50	79
1982	183.99	128	130	54	18.73	3
1983	27,252.76	18,657	18,999	8,254	19.35	427
1986	2,413.79	1,591	1,620	794	20.17	39
1987	38,000.00	24,837	25,293	12,707	20.14	631
1989	3,521.45	2,231	2,272	1,250	20.82	60
1995	4,585.62	2,628	2,676	1,909	22.36	85
1996	148,493.86	83,112	84,636	63,857	22.81	2,800
1997	1,174.41	645	657	518	23.02	23
1998	34,779.35	18,687	19,030	15,750	23.25	677
2000	66,447.94	34,055	34,680	31,768	23.78	1,336
2001	7,081.23	3,535	3,600	3,481	24.08	145
2002	174,276.54	84,576	86,127	88,149	24.39	3,614
2003	61,863.96	29,126	29,660	32,204	24.73	1,302
2005	40,107.45	17,727	18,052	22,055	25.25	873
2006	577,744.83	246,986	251,516	326,228	25.44	12,823
2007	36,412.64	14,944	15,218	21,195	25.86	820
2008	7,024.74	2,771	2,822	4,203	26.10	161
2009	59,229.01	22,365	22,775	36,454	26.37	1,382
2010	2,144.76	772	786	1,359	26.67	51
2011	87,207.23	29,790	30,336	56,871	26.98	2,108
2012	5,665,980.92	1,826,712	1,860,218	3,805,762	27.32	139,303
2013	126,807.08	38,499	39,205	87,602	27.53	3,182
2014	88,273.55	24,955	25,413	62,861	27.91	2,252
2017	1,306,365.52	283,220	288,415	1,017,951	28.90	35,223
2018	51,403.47	9,967	10,150	41,254	29.10	1,418

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
E.H. ALDRICH PURIFICATION BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2061						
NET SALVAGE PERCENT.. 0						
2023	18,617,474.40	1,131,942	1,152,705	17,464,770	30.89	565,386
2024	339,299.95	10,518	10,711	328,589	31.26	10,511
2025	385,591.65	3,046	3,102	382,490	31.50	12,143
	28,110,742.32	4,085,567	4,160,507	23,950,235		800,732
HAYS MINE FILTER BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2060						
NET SALVAGE PERCENT.. 0						
1906	871.05	871	871			
1924	65,855.77	64,519	65,703	153	2.09	73
1928	713.20	692	705	9	3.00	3
1938	1,127.93	1,050	1,069	59	6.46	9
1953	7,303.01	6,362	6,479	824	10.64	77
1954	63,503.27	55,007	56,016	7,487	10.97	682
1955	11,789.91	10,151	10,337	1,453	11.30	129
1958	1,894.04	1,612	1,642	252	11.74	21
1961	6,679.68	5,557	5,659	1,021	12.92	79
1962	306.00	253	258	48	13.34	4
1963	541.00	446	454	87	13.19	7
1965	321.42	260	265	57	14.07	4
1966	438.31	352	358	80	14.53	6
1969	941.98	739	753	189	15.43	12
1973	503.00	382	389	114	16.49	7
1975	27,418.68	20,564	20,941	6,477	16.67	389
1976	340.00	252	257	83	17.23	5
1977	1,330.30	977	995	335	17.36	19
1979	6,592.08	4,730	4,817	1,775	18.10	98
1980	1,168.00	830	845	323	18.29	18
1981	249.00	175	178	71	18.50	4
1982	180.14	125	127	53	18.73	3
1984	3,590.63	2,444	2,489	1,102	19.24	57
1985	123,865.79	83,238	84,765	39,101	19.52	2,003
1986	53,900.85	35,736	36,392	17,509	19.82	883
1987	835.29	546	556	279	20.14	14
1988	3,086.01	1,987	2,023	1,063	20.47	52

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAYS MINE FILTER BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2060						
NET SALVAGE PERCENT.. 0						
1989	112,676.89	71,798	73,115	39,562	20.50	1,930
1991	168,795.55	103,877	105,783	63,013	21.25	2,965
1995	370.12	213	217	153	22.08	7
1996	13,940.61	7,843	7,987	5,954	22.55	264
1997	41,038.76	22,637	23,052	17,986	22.76	790
2002	76,925.72	37,509	38,197	38,729	24.17	1,602
2003	36,076.00	17,143	17,457	18,619	24.30	766
2005	377,900.56	168,544	171,636	206,265	24.84	8,304
2006	389,936.20	167,439	170,511	219,426	25.25	8,690
2007	85,765.52	35,507	36,158	49,607	25.48	1,947
2008	105,093.21	41,806	42,573	62,520	25.74	2,429
2009	71,161.85	27,098	27,595	43,567	26.02	1,674
2010	5,973.99	2,169	2,209	3,765	26.32	143
2011	50,433.38	17,440	17,760	32,673	26.49	1,233
2012	12,866,932.76	4,198,480	4,275,501	8,591,431	26.84	320,098
2013	131,156.68	40,134	40,870	90,286	27.22	3,317
2014	1,581,299.96	452,252	460,549	1,120,751	27.46	40,814
2016	154,511.18	37,546	38,235	116,276	28.04	4,147
2017	1,000,282.18	220,062	224,099	776,183	28.36	27,369
2018	2,210.78	433	441	1,770	28.71	62
2019	96,411.39	16,544	16,848	79,564	28.97	2,746
2022	716,528.69	65,132	66,327	650,202	30.00	21,673
2023	9,213,797.83	571,255	581,735	8,632,063	30.26	285,263
2024	435,848.62	13,773	14,026	421,823	30.65	13,763
2025	1,895,087.18	15,161	15,439	1,879,648	30.90	60,830
	30,015,501.95	6,651,652	6,773,661	23,241,841		817,484
NEW HERSHEY TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2067						
NET SALVAGE PERCENT.. 0						
1930	44.14	42	43	1	4.01	
1984	41,078.07	27,621	28,128	12,950	19.98	648
1992	5,051,531.77	3,000,610	3,055,649	1,995,883	22.56	88,470
1995	8,866.38	4,974	5,065	3,801	23.48	162
1996	2,162.87	1,185	1,207	956	23.91	40

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEW HERSHEY TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2067						
NET SALVAGE PERCENT.. 0						
1999	4,710.26	2,400	2,444	2,266	25.02	91
2001	236,919.02	114,858	116,965	119,954	25.50	4,704
2006	49,418.53	20,281	20,653	28,766	27.30	1,054
2010	7,202.92	2,474	2,519	4,684	28.67	163
2011	65,485.64	21,270	21,660	43,825	29.10	1,506
2012	3,766,871.07	1,155,676	1,176,874	2,589,997	29.37	88,185
2013	166,659.20	47,798	48,675	117,984	29.84	3,954
2014	237,415.86	63,461	64,625	172,791	30.15	5,731
2015	34,086.88	8,419	8,573	25,513	30.49	837
2016	152,442.65	34,300	34,929	117,513	31.00	3,791
2017	164,504.71	33,427	34,040	130,465	31.37	4,159
2018	24,911.72	4,499	4,582	20,330	31.76	640
2021	2,247,769.68	242,759	247,212	2,000,558	33.04	60,550
2022	3,463,116.69	284,668	289,890	3,173,227	33.50	94,723
2023	0.04		0			
2025	496,238.96	3,573	3,638	492,600	34.71	14,192
	16,221,437.06	5,074,295	5,167,371	11,054,066		373,600
CHINCHILLA WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
1893	690.28	690	690			
1910	955.96	956	956			
1921	7,550.49	7,460	7,550			
1953	44.66	39	40	5	10.64	
1990	3,174,965.67	2,100,240	2,138,839	1,036,127	17.91	57,852
1995	10,224.61	6,288	6,404	3,821	18.78	203
2006	66,480.93	31,957	32,544	33,937	20.53	1,653
2007	1,592.33	739	753	840	20.76	40
2009	1,945.08	840	855	1,090	21.04	52
2013	13,302.91	4,741	4,828	8,475	21.67	391

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CHINCHILLA WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
2017	44.24	12	12	32	22.30	1
2018	2,722.48	646	658	2,065	22.50	92
2023	3,111.84	245	250	2,862	23.38	122
	3,283,631.48	2,154,853	2,194,379	1,089,252		60,406
FALLBROOK WTP						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
1990	2,232,245.42	1,476,630	1,503,715	728,530	17.91	40,677
1991	14,802.97	9,663	9,840	4,963	18.08	275
1992	3,782.38	2,434	2,479	1,304	18.28	71
1994	5,692.25	3,564	3,629	2,063	18.50	112
1997	5,455.32	3,254	3,314	2,142	18.95	113
1998	18,465.92	10,769	10,967	7,499	19.30	389
1999	2,277.11	1,303	1,327	950	19.45	49
2003	17,373.38	9,097	9,264	8,110	20.02	405
2006	53,490.76	25,713	26,185	27,306	20.53	1,330
2007	70,346.66	32,669	33,268	37,078	20.76	1,786
2008	47,309.49	21,232	21,621	25,688	20.88	1,230
2009	28,023.69	12,106	12,328	15,696	21.04	746
2010	4,824.82	1,997	2,034	2,791	21.23	131
2012	30,878.01	11,641	11,855	19,023	21.48	886
2014	46,182.39	15,494	15,778	30,404	21.79	1,395
2015	54,662.81	17,055	17,368	37,295	22.05	1,691
2016	58,953.74	17,032	17,344	41,609	22.15	1,879
2018	11,872.00	2,817	2,869	9,003	22.50	400
	2,706,639.12	1,674,470	1,705,184	1,001,455		53,565

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SCRANTON AREA WTP						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
1990	8,558,741.51	5,661,608	5,765,456	2,793,285	17.91	155,962
1991	128,443.97	83,848	85,386	43,058	18.08	2,382
1992	466.64	300	306	161	18.28	9
1993	60.06	38	39	21	18.51	1
1994	6,187.92	3,875	3,946	2,242	18.50	121
1995	10,098.00	6,210	6,324	3,774	18.78	201
1996	225,291.34	136,549	139,054	86,238	18.85	4,575
1997	6,216.61	3,708	3,776	2,441	18.95	129
1999	25,313.12	14,479	14,745	10,569	19.45	543
2001	546.72	300	306	241	19.67	12
2002	58,250.92	31,217	31,790	26,461	19.92	1,328
2003	52,345.16	27,408	27,911	24,434	20.02	1,220
2004	3,862.28	1,971	2,007	1,855	20.15	92
2005	274,383.89	136,094	138,590	135,794	20.32	6,683
2006	6,859.58	3,297	3,357	3,502	20.53	171
2007	40,441.40	18,781	19,125	21,316	20.76	1,027
2008	13,461.17	6,041	6,152	7,309	20.88	350
2009	1,610.17	696	709	901	21.04	43
2010	8,990.99	3,722	3,790	5,201	21.23	245
2011	109,155.82	43,248	44,041	65,115	21.34	3,051
2012	124,937.89	47,102	47,966	76,972	21.48	3,583
2013	21,316.66	7,597	7,736	13,580	21.67	627
2014	5,310.00	1,782	1,815	3,495	21.79	160
2017	3,575,716.70	943,989	961,304	2,614,413	22.30	117,238
2018	1,029,586.48	244,321	248,802	780,784	22.50	34,702
2019	17,498.43	3,664	3,731	13,767	22.65	608
2020	31,583.35	5,669	5,773	25,810	22.86	1,129
2022	11,156.39	1,279	1,302	9,854	23.18	425
2023	3,033,402.13	239,032	243,416	2,789,986	23.38	119,332
2024	5,422.97	221	225	5,198	23.51	221
	17,386,658.27	7,678,046	7,818,881	9,567,777		456,170

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWNELL WTP						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
1990	4,324,123.66	2,860,408	2,912,875	1,411,248	17.91	78,797
1991	88,970.52	58,080	59,145	29,825	18.08	1,650
1992	72.69	47	48	25	18.28	1
1998	3,431.58	2,001	2,038	1,394	19.30	72
1999	152.98	88	90	63	19.45	3
2003	7,790.06	4,079	4,154	3,636	20.02	182
2005	30,165.72	14,962	15,236	14,929	20.32	735
2007	10,504.73	4,878	4,967	5,537	20.76	267
2008	55,175.44	24,763	25,217	29,958	20.88	1,435
2009	61,266.05	26,467	26,952	34,314	21.04	1,631
2010	8,619.41	3,568	3,633	4,986	21.23	235
2011	5,098.68	2,020	2,057	3,042	21.34	143
2012	56,670.09	21,365	21,757	34,913	21.48	1,625
2013	1,247.32	445	453	794	21.67	37
2014	42,913.80	14,398	14,662	28,252	21.79	1,297
2015	10,206.09	3,184	3,242	6,964	22.05	316
2016	8,246.29	2,382	2,426	5,821	22.15	263
2017	7,772.90	2,052	2,090	5,683	22.30	255
2018	7,323.77	1,738	1,770	5,554	22.50	247
2019	648.49	136	138	510	22.65	23
2023	96,433.20	7,599	7,738	88,695	23.38	3,794
2025	91,490.00	951	968	90,522	23.67	3,824
	4,918,323.47	3,055,611	3,111,659	1,806,664		96,832
NESBITT WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. 0						
1988	6,091,845.49	4,192,408	4,269,308	1,822,538	16.76	108,743
1989	236,127.92	160,661	163,608	72,520	16.91	4,289
1991	9,200.90	6,100	6,212	2,989	17.28	173
1992	3,913.79	2,570	2,617	1,297	17.25	75
1994	2,637.07	1,684	1,715	922	17.54	53
1998	19,882.52	11,864	12,082	7,801	18.25	427
1999	5,954.90	3,499	3,563	2,392	18.25	131
2001	3,606.32	2,034	2,071	1,535	18.55	83

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NESBITT WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. 0						
2002	777.36	427	435	343	18.84	18
2003	16,530.05	8,873	9,036	7,494	18.98	395
2006	33,459.15	16,592	16,896	16,563	19.31	858
2007	14,693.32	7,062	7,192	7,502	19.45	386
2008	59,130.68	27,443	27,946	31,184	19.63	1,589
2009	26,211.66	11,743	11,958	14,253	19.71	723
2010	1,810.10	779	793	1,017	19.84	51
2012	509,430.90	199,340	202,996	306,434	20.22	15,155
2014	96,480.80	33,749	34,368	62,113	20.45	3,037
2015	14,209.06	4,646	4,731	9,478	20.58	461
2016	100,151.34	30,286	30,842	69,310	20.76	3,339
2022	18,429.84	2,245	2,286	16,144	21.63	746
2023	34,699.94	2,922	2,976	31,724	21.75	1,459
	7,299,183.11	4,726,927	4,813,631	2,485,552		142,191
CRYSTAL LAKE WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2052						
NET SALVAGE PERCENT.. 0						
1992	5,023,109.47	3,182,642	3,241,020	1,782,089	19.08	93,401
1993	73,596.13	45,924	46,766	26,830	19.28	1,392
1995	197.94	120	122	76	19.50	4
1999	13,626.50	7,653	7,793	5,833	20.30	287
2004	11,303.55	5,626	5,729	5,574	21.19	263
2006	99,797.96	46,646	47,502	52,296	21.65	2,416
2007	13,173.73	5,952	6,061	7,113	21.84	326
2008	22,812.23	9,928	10,110	12,702	22.06	576
2009	19,356.65	8,114	8,263	11,094	22.17	500
2010	2,858.04	1,149	1,170	1,688	22.31	76
2011	22,252.17	8,536	8,693	13,560	22.50	603
2014	3,545.66	1,143	1,164	2,382	23.13	103
2015	2,868.40	861	877	1,992	23.33	85
2016	10,676.66	2,960	3,014	7,662	23.47	326

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CRYSTAL LAKE WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2052						
NET SALVAGE PERCENT.. 0						
2018	14,229.77	3,227	3,286	10,944	23.86	459
2020	3,879.66	661	673	3,207	24.33	132
2023	754,828.21	56,159	57,189	697,639	24.88	28,040
	6,092,112.73	3,387,301	3,449,433	2,642,680		128,989
CEASETOWN WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2053						
NET SALVAGE PERCENT.. 0						
1993	8,491,079.67	5,271,262	5,367,951	3,123,129	19.55	159,751
1994	18,958.58	11,578	11,790	7,168	19.76	363
1995	7,662.39	4,597	4,681	2,981	20.00	149
1997	45,655.10	26,462	26,947	18,708	20.31	921
1998	3,202.38	1,816	1,849	1,353	20.62	66
2001	5,100.00	2,705	2,755	2,345	21.25	110
2002	3,150.51	1,630	1,660	1,491	21.44	70
2004	17,119.10	8,412	8,566	8,553	21.74	393
2005	299,398.81	142,514	145,128	154,271	22.02	7,006
2006	93,193.36	43,027	43,816	49,377	22.15	2,229
2007	11,733.64	5,238	5,334	6,400	22.32	287
2008	23,658.89	10,176	10,363	13,296	22.53	590
2009	10,169.23	4,198	4,275	5,894	22.76	259
2010	16,080.19	6,368	6,485	9,595	22.88	419
2011	77,289.61	29,107	29,641	47,649	23.17	2,056
2012	123,725.49	44,232	45,043	78,682	23.36	3,368
2013	2,077.72	701	714	1,364	23.59	58
2014	40,488.30	12,827	13,062	27,426	23.72	1,156
2020	10,209.09	1,700	1,731	8,478	25.03	339
2023	47,319.25	3,426	3,489	43,830	25.62	1,711
2024	12,646.32	470	479	12,168	25.88	470
	9,359,917.63	5,632,446	5,735,760	3,624,158		181,771

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WATRES WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2053						
NET SALVAGE PERCENT.. 0						
1993	9,042,484.16	5,613,574	5,716,541	3,325,943	19.55	170,125
1994	557,586.68	340,518	346,764	210,823	19.76	10,669
1995	50,819.95	30,492	31,051	19,769	20.00	988
1998	1,099.27	623	634	465	20.62	23
2002	1,956.80	1,013	1,032	925	21.44	43
2003	5,173.10	2,618	2,666	2,507	21.48	117
2005	2,174.91	1,035	1,054	1,121	22.02	51
2006	42,567.05	19,653	20,013	22,554	22.15	1,018
2007	1,179.60	527	537	643	22.32	29
2008	34,000.57	14,624	14,892	19,108	22.53	848
2009	5,827.62	2,406	2,450	3,377	22.76	148
2010	15,084.17	5,973	6,083	9,002	22.88	393
2011	95,761.95	36,064	36,726	59,036	23.17	2,548
2013	64,674.64	21,808	22,208	42,467	23.59	1,800
2014	89,233.91	28,269	28,788	60,446	23.72	2,548
2015	9,260.45	2,732	2,782	6,478	23.90	271
2016	8,689.72	2,362	2,405	6,284	24.11	261
2018	716,495.48	158,990	161,906	554,589	24.55	22,590
2019	11,862.12	2,313	2,355	9,507	24.77	384
2020	3,420.65	570	580	2,840	25.03	113
2021	4,578.80	626	637	3,941	25.24	156
	10,763,931.60	6,286,790	6,402,106	4,361,826		215,123
NORRISTOWN						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2057						
NET SALVAGE PERCENT.. 0						
1992	4,476.99	2,748	2,798	1,679	20.76	81
1994	3,778.23	2,249	2,290	1,488	21.08	71
1997	5,380,013.15	3,027,871	3,083,410	2,296,603	21.75	105,591
1998	59,981.89	33,038	33,644	26,338	22.02	1,196
2000	74,588.87	39,159	39,877	34,712	22.62	1,535
2001	2,023,509.89	1,039,275	1,058,338	965,172	22.73	42,462
2002	58,091.88	28,994	29,526	28,566	23.08	1,238
2003	86,104.25	41,864	42,632	43,472	23.25	1,870
2004	98,144.99	46,374	47,225	50,920	23.44	2,172

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORRISTOWN						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2057						
NET SALVAGE PERCENT.. 0						
2005	140.00	64	65	75	23.67	3
2006	1,204,036.32	533,027	542,804	661,232	23.92	27,643
2007	45,348.29	19,346	19,701	25,647	24.19	1,060
2009	102,333.83	40,279	41,018	61,316	24.65	2,487
2010	13,901.29	5,213	5,309	8,593	25.00	344
2011	28,104.08	10,033	10,217	17,887	25.22	709
2012	365,613.30	123,577	125,844	239,770	25.46	9,418
2013	21,001.51	6,678	6,800	14,201	25.74	552
2014	69.14	21	21	48	26.04	2
2015	67,794.34	18,711	19,054	48,740	26.23	1,858
2016	1,019,886.77	258,847	263,595	756,292	26.46	28,582
2017	39,341.57	9,064	9,230	30,111	26.72	1,127
2018	83,707.68	17,227	17,543	66,165	27.01	2,450
2019	1,119.07	201	205	914	27.33	33
2020	97,321.04	14,939	15,213	82,108	27.57	2,978
2021	3,141,834.05	394,614	401,852	2,739,982	27.85	98,384
2022	181,172.93	17,447	17,767	163,406	28.15	5,805
2023	58,824.09	3,871	3,942	54,882	28.40	1,932
2024	51,084.83	1,722	1,754	49,331	28.67	1,721
2025	3,181.53	27	27	3,154	28.90	109
	14,314,505.80	5,736,480	5,841,702	8,472,804		343,413
HUNTSVILLE						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2059						
NET SALVAGE PERCENT.. 0						
1999	5,134,948.58	2,723,577	2,773,534	2,361,414	23.02	102,581
2001	8,125.96	4,115	4,190	3,935	23.39	168
2005	45,477.20	20,465	20,840	24,637	24.44	1,008
2006	30,782.70	13,335	13,580	17,203	24.86	692
2007	7,211.16	3,011	3,066	4,145	25.10	165
2008	52,738.44	21,159	21,547	31,191	25.37	1,229
2009	25,684.93	9,863	10,044	15,641	25.67	609
2010	2,533.46	931	948	1,585	25.82	61
2011	38,290.79	13,348	13,593	24,698	26.16	944
2012	15,722.39	5,192	5,287	10,435	26.37	396

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HUNTSVILLE						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2059						
NET SALVAGE PERCENT.. 0						
2013	3,295.43	1,020	1,039	2,257	26.76	84
2015	2,369.82	635	647	1,723	27.31	63
2016	9,027.44	2,226	2,267	6,761	27.50	246
2022	35,020.59	3,246	3,306	31,715	29.36	1,080
2023	13,743.20	869	885	12,858	29.65	434
	5,424,972.09	2,822,992	2,874,773	2,550,199		109,760
NEW CASTLE WATER TREATMENT PLANT - NEW						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2060						
NET SALVAGE PERCENT.. 0						
2000	1,915,626.93	986,548	1,004,644	910,983	23.54	38,699
2001	3,501,677.38	1,756,441	1,788,659	1,713,019	23.85	71,825
2003	1,504.36	715	728	776	24.30	32
2004	166,573.01	76,607	78,012	88,561	24.66	3,591
2005	19,156.16	8,544	8,701	10,455	24.84	421
2006	285,061.14	122,405	124,650	160,411	25.25	6,353
2007	45,570.23	18,866	19,212	26,358	25.48	1,034
2008	220,753.83	87,816	89,427	131,327	25.74	5,102
2014	30,652.75	8,767	8,928	21,725	27.46	791
2015	149,409.41	39,593	40,319	109,090	27.74	3,933
2018	28,869.57	5,658	5,762	23,108	28.71	805
2019	22,547.59	3,869	3,940	18,608	28.97	642
2021	170,397.42	20,243	20,614	149,783	29.67	5,048
2023	3,859,681.00	239,300	243,689	3,615,992	30.26	119,497
2025	9,362,260.82	74,898	76,272	9,285,989	30.90	300,517
	19,779,741.60	3,450,270	3,513,557	16,266,185		558,290
ROCK RUN FILTRATION PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2051						
NET SALVAGE PERCENT.. 0						
1976	3,028,439.80	2,300,100	2,342,290	686,150	15.52	44,211
1985	5,833.47	4,060	4,134	1,699	17.47	97

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ROCK RUN FILTRATION PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2051						
NET SALVAGE PERCENT.. 0						
1991	23,116.00	15,012	15,287	7,829	18.36	426
1996	6,671.00	4,005	4,078	2,593	19.31	134
2000	119,415.68	66,276	67,492	51,924	20.05	2,590
2002	373,803.03	197,742	201,369	172,434	20.48	8,420
2006	428,360.75	202,657	206,374	221,986	21.16	10,491
2007	15,986.12	7,338	7,473	8,514	21.22	401
2011	13,009,470.90	5,063,286	5,156,160	7,853,311	21.97	357,456
2013	228,674.96	79,853	81,318	147,357	22.36	6,590
2014	32,558.55	10,709	10,905	21,653	22.44	965
2018	3,850.44	892	908	2,942	23.21	127
2019	4,599.43	938	955	3,644	23.41	156
2020	24,494.60	4,287	4,366	20,129	23.57	854
2022	5,112,027.45	568,969	579,405	4,532,622	23.95	189,254
	22,417,302.18	8,526,124	8,682,516	13,734,786		622,172
NAZARETH(BLUE MOUNTAIN) PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. 0						
1951	429.84	379	386	44	10.03	4
1960	45.00	38	39	6	12.52	
1970	349.00	274	279	70	14.93	5
1975	41,890.00	31,627	32,207	9,683	16.23	597
1976	12,586.04	9,436	9,609	2,977	16.36	182
1977	48,491.99	35,845	36,502	11,990	16.94	708
1978	89.00	65	66	23	17.10	1
1979	1,797.00	1,306	1,330	467	17.29	27
1980	9,400.42	6,768	6,892	2,508	17.50	143
1983	3,194.00	2,227	2,268	926	18.24	51
1985	30.00	21	21	9	18.48	
1988	9,287.67	6,117	6,229	3,058	19.18	159
1989	2,360.00	1,529	1,557	803	19.56	41
1991	4,553.00	2,879	2,932	1,621	19.76	82
1992	72,215.50	44,802	45,624	26,592	20.19	1,317
1995	4,258,824.56	2,516,965	2,563,133	1,695,692	20.76	81,681
1996	7,506.00	4,353	4,433	3,073	21.00	146

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NAZARETH(BLUE MOUNTAIN) PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. 0						
1997	7,826.00	4,448	4,530	3,296	21.26	155
1998	541.00	302	308	233	21.31	11
2007	2,222.54	968	986	1,237	23.32	53
2008	360,111.32	151,211	153,985	206,127	23.49	8,775
2009	6,280.49	2,522	2,568	3,712	23.84	156
2011	12,316.24	4,518	4,601	7,715	24.17	319
2013	17,236.87	5,647	5,751	11,486	24.63	466
2021	2,341,016.68	306,205	311,822	2,029,195	26.58	76,343
	7,220,600.16	3,140,452	3,198,056	4,022,544		171,422
CLARION WATER TREATMENT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2063						
NET SALVAGE PERCENT.. 0						
2003	10,342,319.64	4,823,658	4,912,137	5,430,183	25.17	215,740
2004	1,073,637.95	484,748	493,640	579,998	25.51	22,736
2005	51,929.31	22,641	23,056	28,873	25.87	1,116
2008	4,901.24	1,900	1,935	2,966	26.86	110
2009	3,997.32	1,484	1,511	2,486	27.10	92
2010	15,074.97	5,337	5,435	9,640	27.37	352
2012	25,964.22	8,236	8,387	17,577	27.98	628
2013	22,045.21	6,561	6,681	15,364	28.32	543
2015	4,722.08	1,209	1,231	3,491	29.06	120
2017	63,675.57	13,499	13,747	49,929	29.74	1,679
2018	7,287.53	1,377	1,402	5,885	30.04	196
2023	3,225,636.74	189,667	193,146	3,032,491	32.01	94,736
	14,841,191.78	5,560,317	5,662,308	9,178,884		338,048
WEST SHORE REGIONAL TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2066						
NET SALVAGE PERCENT.. 0						
1983	25,822.37	17,570	17,892	7,930	19.73	402
1987	6,134.90	3,963	4,036	2,099	20.82	101

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WEST SHORE REGIONAL TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2066						
NET SALVAGE PERCENT.. 0						
1991	10,580.66	6,403	6,520	4,060	22.18	183
1997	3,934.06	2,115	2,154	1,780	24.08	74
2001	120,714.68	58,812	59,891	60,824	25.26	2,408
2006	13,208,234.78	5,445,755	5,545,644	7,662,590	27.08	282,961
2007	3,389,546.02	1,348,361	1,373,093	2,016,453	27.25	73,998
2008	20,115.84	7,660	7,801	12,315	27.64	446
2009	21,160.91	7,686	7,827	13,334	28.05	475
2011	68,339.41	22,388	22,799	45,541	28.74	1,585
2013	109,213.87	31,585	32,164	77,050	29.49	2,613
2014	156,113.00	42,072	42,844	113,269	29.82	3,798
2015	8,725.59	2,173	2,213	6,513	30.16	216
2016	67,448.35	15,358	15,640	51,809	30.53	1,697
2017	186,670.82	38,380	39,084	147,587	30.91	4,775
2018	201,042.48	36,730	37,404	163,639	31.31	5,226
2019	35,185.25	5,594	5,697	29,489	31.74	929
2021	2,916,034.44	318,431	324,272	2,591,763	32.63	79,429
2022	1,293,673.16	107,504	109,476	1,184,197	33.10	35,776
2023	122,883.76	6,931	7,058	115,826	33.46	3,462
2025	328,066.51	2,362	2,405	325,661	34.23	9,514
	22,299,640.86	7,527,833	7,665,913	14,633,728		510,068
BECK'S RUN PUMP STATION						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2072						
NET SALVAGE PERCENT.. 0						
2012	26,304,729.23	7,830,918	7,974,558	18,330,171	30.67	597,658
	26,304,729.23	7,830,918	7,974,558	18,330,171		597,658
ELLWOOD TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2078						
NET SALVAGE PERCENT.. 0						
1991	15,090.60	8,979	9,144	5,947	23.14	257
2003	1,684.82	745	759	926	27.75	33

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ELLWOOD TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2078						
NET SALVAGE PERCENT.. 0						
2018	34,383,014.92	5,752,278	5,857,790	28,525,225	34.84	818,749
2019	1,001,606.74	144,832	147,489	854,118	35.49	24,066
2023	81,537.58	4,093	4,168	77,370	37.84	2,045
	35,482,934.66	5,910,927	6,019,349	29,463,586		845,150
MONTROSE TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2078						
NET SALVAGE PERCENT.. 0						
2018	2,315,435.08	387,372	394,477	1,920,958	34.84	55,137
2019	12,313.10	1,780	1,813	10,500	35.49	296
2020	38,563.16	4,705	4,791	33,772	35.98	939
2025	1,328,211.49	8,501	8,657	1,319,555	38.96	33,869
	3,694,522.83	402,358	409,738	3,284,785		90,241
SILVER SPRINGS FILTER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2061						
NET SALVAGE PERCENT.. 0						
2021	7,737,920.32	906,884	923,519	6,814,401	30.13	226,167
	7,737,920.32	906,884	923,519	6,814,401		226,167
YARDLEY - MILL ROAD TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2057						
NET SALVAGE PERCENT.. 0						
2021	7,123,527.62	894,715	911,126	6,212,402	27.85	223,066
2024	213,389.94	7,191	7,323	206,067	28.67	7,188
	7,336,917.56	901,906	918,449	6,418,469		230,254

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FRACKVILLE TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2063						
NET SALVAGE PERCENT.. 0						
2023	3,899,760.31	229,306	233,512	3,666,248	32.01	114,534
	3,899,760.31	229,306	233,512	3,666,248		114,534
STEELTON WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2043						
NET SALVAGE PERCENT.. 0						
1973	6,492,415.63	5,232,887	5,328,872	1,163,544	12.52	92,935
2010	4,874,156.05	2,332,284	2,375,064	2,499,092	16.35	152,850
2014	8,099.14	3,216	3,275	4,824	16.70	289
2017	1,951,444.94	626,024	637,507	1,313,938	16.94	77,564
2019	2,025.12	526	536	1,489	17.09	87
2020	49,390.80	11,138	11,342	38,049	17.17	2,216
2022	108,844.67	16,033	16,327	92,518	17.37	5,326
2024	3,366,070.02	181,768	185,102	3,180,968	17.52	181,562
2025	655,909.69	9,183	9,351	646,558	17.58	36,778
	17,508,356.06	8,413,059	8,567,376	8,940,980		549,607
ONEIDA VALLEY TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2064						
NET SALVAGE PERCENT.. 0						
2022	12,144,030.89	1,038,315	1,057,361	11,086,670	32.09	345,487
2023	58,768.54	3,409	3,472	55,297	32.48	1,702
2025	2,732,563.49	20,494	20,870	2,711,694	33.19	81,702
	14,935,362.92	1,062,218	1,081,702	13,853,661		428,891

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER PURIFICATION STRUCTURES						
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. 0						
1889	41.21	41	41			
1900	2,285.84	2,286	2,286			
1901	56.00	56	56			
1902	159.81	160	160			
1903	1,923.01	1,923	1,923			
1906	3,057.68	3,058	3,058			
1908	527.18	527	527			
1909	402.93	403	403			
1912	225.80	226	226			
1914	167.07	167	167			
1915	41.89	42	42			
1917	4.78	5	5			
1918	0.15		0			
1923	439.53	440	440			
1924	2,693.29	2,693	2,693			
1928	1,064.43	1,053	1,064			
1929	3,035.89	3,002	3,036			
1930	31.26	31	31			
1931	1,166.36	1,151	1,166			
1934	244.88	238	242	3	2.46	1
1935	341.69	332	338	4	2.59	2
1937	627.00	607	618	9	2.91	3
1940	50.89	48	49	2	4.29	
1941	13.00	12	12	1	4.50	
1943	134.03	126	128	6	4.96	1
1944	207.93	195	199	9	5.21	2
1946	1.00	1	1			
1947	0.28		0			
1948	131.33	122	124	7	5.64	1
1949	1,164.45	1,080	1,100	65	5.97	11
1951	4,026.00	3,694	3,762	264	6.65	40
1952	442.51	404	411	31	7.00	4
1953	1,371.29	1,244	1,267	104	7.37	14
1954	706.13	642	654	52	7.12	7
1955	51.47	46	47	5	7.52	1
1956	47.17	42	43	4	7.92	1
1957	259.31	231	235	24	8.34	3
1958	674.84	597	608	67	8.76	8
1959	61.56	54	55	7	9.19	1
1960	21.49	19	19	2	9.07	

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER PURIFICATION STRUCTURES						
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. 0						
1961	36.31	32	33	4	9.53	
1962	405.68	350	356	49	9.99	5
1963	625.74	535	545	81	10.46	8
1964	183.99	156	159	25	10.94	2
1965	157.93	133	135	22	11.43	2
1966	432.12	362	369	63	11.42	6
1967	17.71	15	15	2	11.93	
1968	19.47	16	16	3	12.44	
1969	7,506.96	6,096	6,208	1,299	12.97	100
1970	152.63	123	125	27	13.49	2
1971	1,784.71	1,417	1,443	342	14.03	24
1972	1,046,366.17	820,770	835,839	210,527	14.57	14,449
1973	9,030.70	6,997	7,125	1,905	15.11	126
1974	7,994.75	6,116	6,228	1,766	15.67	113
1975	215,408.78	162,634	165,620	49,789	16.23	3,068
1976	37,697.06	28,077	28,592	9,105	16.79	542
1977	1,299.05	954	972	328	17.36	19
1978	2,737.66	1,982	2,018	719	17.94	40
1979	2,786.10	1,999	2,036	750	18.10	41
1980	409.67	289	294	115	18.69	6
1981	23,726.70	16,390	16,691	7,036	19.69	357
1982	388,484.47	263,936	268,782	119,703	20.29	5,900
1983	82,464.64	55,070	56,081	26,384	20.89	1,263
1984	17,809.53	11,683	11,897	5,912	21.50	275
1985	424,251.01	273,218	278,234	146,017	22.11	6,604
1986	9,125.87	5,766	5,872	3,254	22.73	143
1987	23,170.52	14,352	14,615	8,555	23.35	366
1988	994,335.20	603,363	614,441	379,895	23.98	15,842
1989	2,307,355.62	1,370,569	1,395,732	911,623	24.61	37,043
1990	923,116.86	536,331	546,178	376,939	25.24	14,934
1991	1,052,757.51	597,756	608,731	444,027	25.88	17,157
1992	3,019.59	1,674	1,705	1,315	26.52	50
1993	1,237.70	669	681	556	27.17	20
1994	917,292.30	483,413	492,288	425,004	27.82	15,277
1995	1,316,634.36	671,484	683,812	632,822	28.82	21,958
1996	349,220.20	173,178	176,358	172,863	29.48	5,864
1997	1,604,277.59	772,620	786,805	817,472	30.14	27,122
1998	590,743.19	275,936	281,002	309,741	30.80	10,057
1999	1,772,460.21	801,861	816,583	955,877	31.47	30,374
2000	12,834.62	5,615	5,718	7,117	32.14	221

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER PURIFICATION STRUCTURES						
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. 0						
2001	2,040,345.98	856,945	872,678	1,167,668	33.14	35,234
2002	322,736.71	130,644	133,043	189,694	33.82	5,609
2003	408,253.67	158,974	161,893	246,361	34.50	7,141
2004	325,998.95	121,858	124,095	201,904	35.18	5,739
2005	86,943.45	30,952	31,520	55,423	36.18	1,532
2006	17,221.22	5,857	5,965	11,257	36.87	305
2007	244,177.70	79,114	80,567	163,611	37.56	4,356
2008	87,510.98	26,927	27,421	60,090	38.25	1,571
2009	747,730.56	216,543	220,519	527,212	39.25	13,432
2010	706,051.38	192,752	196,291	509,761	39.95	12,760
2011	2,014,455.51	516,104	525,580	1,488,876	40.64	36,636
2012	2,608,666.35	623,993	635,449	1,973,217	41.35	47,720
2013	3,117,612.53	688,369	701,007	2,416,605	42.35	57,063
2014	3,757,456.71	764,642	778,681	2,978,776	43.05	69,193
2015	425,757.02	79,191	80,645	345,112	43.76	7,886
2016	1,489,321.54	249,312	253,889	1,235,432	44.76	27,601
2017	2,200,844.47	329,246	335,291	1,865,554	45.48	41,019
2018	1,949,483.88	256,552	261,262	1,688,222	46.19	36,550
2019	1,888,104.84	214,111	218,042	1,670,063	46.91	35,601
2020	3,470,430.47	329,691	335,744	3,134,686	47.63	65,813
2021	2,984,619.44	226,831	230,996	2,753,624	48.63	56,624
2022	7,498,009.91	431,885	439,814	7,058,196	49.08	143,810
2023	10,971,498.82	423,500	431,275	10,540,223	49.81	211,609
2024	1,823,187.53	35,552	36,205	1,786,983	50.28	35,541
2025	7,794,676.46	38,973	39,689	7,754,988	50.25	154,328
9999	169,605.01-	34,843-	35,482-	134,123-		3,116-
	72,988,764.31	14,994,610	15,269,651	57,719,113		1,341,037
	432,345,301.41	127,824,612	130,169,251	302,176,050		10,403,575

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.0 2.41

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.36 WASTE HANDLING AND TREATMENT STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAYS MINE TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. 0						
1991	10,728,292.17	7,696,477	5,860,988	4,867,305	13.39	363,503
1998	68,969.00	45,623	34,743	34,226	13.82	2,477
2000	122,317.58	78,283	59,614	62,704	14.06	4,460
2001	25,833.98	16,244	12,370	13,464	14.17	950
2003	4,063.71	2,467	1,879	2,185	14.23	154
2007	19,061.38	10,533	8,021	11,040	14.57	758
2010	29,348.23	14,792	11,264	18,084	14.76	1,225
2012	197,525.13	91,928	70,005	127,521	14.93	8,541
2013	129,535.29	57,669	43,916	85,619	14.95	5,727
2014	18,080.06	7,637	5,816	12,264	15.04	815
2016	167,667.01	62,473	47,574	120,093	15.15	7,927
2023	3,380,408.50	384,014	292,433	3,087,976	15.61	197,820
	14,891,102.04	8,468,140	6,448,621	8,442,481		594,357
YARDLEY - MILL ROAD TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2057						
NET SALVAGE PERCENT.. 0						
2021	13,550,479.62	1,701,940	1,296,054	12,254,426	27.85	440,015
	13,550,479.62	1,701,940	1,296,054	12,254,426		440,015
	28,441,581.66	10,170,080	7,744,675	20,696,907		1,034,372
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					20.0	3.64

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.38 WASTE HANDLING AND TREATMENT STRUCTURES PAINTING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1991	38,331.32	38,331	38,331			
2015	27,627.10	27,627	27,627			
2021	1,337,480.53	534,992	546,015	791,466	6.00	131,911
	1,403,438.95	600,950	611,973	791,466		131,911

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.0 9.40

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.39 PURIFICATION BUILDINGS - TANK PAINTING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1997	26,564.05	26,564	26,564			
1999	12,732.18	12,732	12,732			
2000	10,588.12	10,588	10,588			
2002	28,101.61	28,102	28,102			
2015	41,376.99	41,377	41,377			
2023	849,388.95	169,878	175,183	674,206	8.00	84,276
	968,751.90	289,241	294,546	674,206		84,276

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.0 8.70

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.61 OFFICE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEW CASTLE OFFICE						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. 0						
1986	1,193,234.40	1,042,410	975,167	218,068	5.64	38,665
1987	17,605.59	15,320	14,332	3,274	5.67	577
1988	64,279.96	55,654	52,064	12,216	5.74	2,128
1989	21,520.60	18,594	17,395	4,126	5.67	728
1990	47,919.69	41,259	38,597	9,322	5.65	1,650
1991	3,439.19	2,947	2,757	682	5.68	120
1992	3,258.04	2,774	2,595	663	5.76	115
1996	15,197.42	12,693	11,874	3,323	5.72	581
1998	1,013.00	834	780	233	5.79	40
2005	152,175.13	118,088	110,470	41,705	5.77	7,228
2006	239,811.48	183,624	171,779	68,033	5.81	11,710
2008	59,275.49	44,237	41,383	17,892	5.78	3,096
2009	4,369.19	3,209	3,002	1,367	5.79	236
2011	8,577.97	6,065	5,674	2,904	5.80	501
2012	18,670.27	12,888	12,057	6,614	5.83	1,134
2013	103,178.46	69,460	64,979	38,199	5.83	6,552
2014	68,172.08	44,544	41,671	26,501	5.84	4,538
2015	29,091.75	18,357	17,173	11,919	5.85	2,037
2016	107,280.37	64,980	60,788	46,492	5.86	7,934
2017	95,983.57	55,440	51,864	44,120	5.85	7,542
2018	19,655.38	10,691	10,001	9,654	5.87	1,645
2019	680.62	344	322	359	5.88	61
2025	1,285,161.57	52,178	48,812	1,236,349	5.90	209,551
	3,559,551.22	1,876,590	1,755,536	1,804,015		308,369
WASHINGTON CUSTOMER SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. 0						
1987	1,315,832.88	1,125,037	1,052,464	263,369	6.44	40,896
1988	2,021.01	1,720	1,609	412	6.48	64
1989	304,487.32	257,596	240,979	63,508	6.55	9,696
1992	15,076.98	12,588	11,776	3,301	6.53	506
1994	2,429.06	2,003	1,874	555	6.59	84
1995	69,619.62	57,018	53,340	16,280	6.63	2,456
1996	8,235.02	6,711	6,278	1,957	6.59	297

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.61 OFFICE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WASHINGTON CUSTOMER SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. 0						
1997	109,992.96	89,006	83,264	26,729	6.60	4,050
2001	50,080.02	39,183	36,655	13,425	6.67	2,013
2002	4,780.74	3,706	3,467	1,314	6.67	197
2003	72,512.60	55,675	52,084	20,429	6.65	3,072
2010	19,835.46	13,686	12,803	7,032	6.74	1,043
2011	62,740.65	42,337	39,606	23,135	6.75	3,427
2013	82,727.62	52,913	49,500	33,228	6.76	4,915
2014	14,536.76	9,003	8,422	6,115	6.76	905
	2,134,908.70	1,768,182	1,654,121	480,788		73,621
CAPITOL DISTRIBUTION CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 6-2064						
NET SALVAGE PERCENT.. 0						
1989	347,788.60	211,595	197,946	149,843	23.17	6,467
1990	5,101.58	3,053	2,856	2,246	23.48	96
1991	650.26	385	360	290	23.47	12
1996	1,799.05	976	913	886	24.48	36
2001	12,812.78	6,242	5,839	6,973	25.26	276
2002	5,478.58	2,608	2,440	3,039	25.31	120
2003	1,018.77	473	442	576	25.39	23
2006	28,442.30	12,051	11,274	17,169	25.84	664
2007	23,101.69	9,439	8,830	14,272	26.05	548
2008	47,924.90	18,902	17,683	30,242	26.10	1,159
2010	10,983.00	3,987	3,730	7,253	26.32	276
2011	43,527.16	15,052	14,081	29,446	26.49	1,112
2012	124,750.18	41,030	38,383	86,367	26.53	3,255
2013	174,227.60	53,941	50,461	123,766	26.76	4,625
2018	19,709,239.15	4,042,365	3,781,603	15,927,636	27.13	587,086
2019	1,661,686.84	300,101	280,742	1,380,945	27.22	50,733
2023	11,478.86	783	732	10,746	27.33	393
	22,210,011.30	4,722,983	4,418,316	17,791,695		656,881

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.61 OFFICE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SOUTHERN REPORTING CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 6-2090						
NET SALVAGE PERCENT.. 0						
2025	1,124,502.97	8,659	8,100	1,116,403	32.22	34,649
	1,124,502.97	8,659	8,100	1,116,403		34,649
OTHER OFFICE BUILDINGS						
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
1924	845.00	845	845			
1926	215.00	215	215			
1958	13.02	12	11	2	4.43	
1960	48.73	46	43	6	4.44	1
1961	21.19	20	19	2	4.97	
1963	33,045.39	30,322	28,366	4,680	5.57	840
1964	1,079.50	988	924	155	5.67	27
1965	11,957.68	10,905	10,201	1,756	5.79	303
1966	1,125.43	1,016	950	175	6.36	28
1967	48,178.36	43,312	40,517	7,661	6.52	1,175
1968	57,455.89	51,417	48,099	9,356	6.69	1,399
1969	1,273.22	1,127	1,054	219	7.29	30
1970	11,121.74	9,787	9,156	1,966	7.50	262
1971	9,019.90	7,891	7,382	1,638	7.73	212
1972	61,461.67	53,097	49,671	11,791	8.35	1,412
1973	1,636.52	1,404	1,313	323	8.61	38
1975	6,526.85	5,483	5,129	1,398	9.52	147
1976	45,687.00	38,057	35,601	10,086	9.82	1,027
1977	13,240.50	10,931	10,226	3,015	10.14	297
1979	28,098.53	22,619	21,160	6,939	11.14	623
1980	1.10	1	1			
1981	45,810.00	35,878	33,563	12,247	12.18	1,006
1982	361,045.49	279,449	261,418	99,627	12.56	7,932
1983	32,369.00	24,607	23,019	9,350	13.25	706
1984	902.06	677	633	269	13.64	20
1985	72,985.69	53,717	50,251	22,735	14.35	1,584
1986	351,447.26	254,940	238,491	112,957	14.76	7,653
1987	596,055.80	423,557	396,228	199,828	15.48	12,909
1988	612,729.15	428,481	400,834	211,895	15.91	13,318
1989	449,868.60	307,710	287,856	162,013	16.63	9,742

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.61 OFFICE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER OFFICE BUILDINGS						
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
1990	143,314.05	95,805	89,623	53,691	17.36	3,093
1991	33,727.65	22,132	20,704	13,024	17.81	731
1992	148,265.09	94,919	88,795	59,470	18.55	3,206
1993	12,902.30	8,051	7,532	5,371	19.28	279
1994	325,416.52	198,732	185,909	139,507	19.76	7,060
1995	58,927.46	35,003	32,745	26,183	20.51	1,277
1996	47,370.53	27,338	25,574	21,796	21.25	1,026
1997	35,194.64	19,808	18,530	16,665	21.75	766
1998	15,964.58	8,707	8,145	7,819	22.50	348
1999	61,011.45	32,202	30,124	30,887	23.26	1,328
2000	754,379.80	384,734	359,910	394,470	24.02	16,423
2001	49,302.15	24,375	22,802	26,500	24.54	1,080
2002	6,125.14	2,916	2,728	3,397	25.31	134
2003	84,890.14	38,846	36,340	48,551	26.08	1,862
2004	37,729.39	16,559	15,491	22,239	26.85	828
2005	346,446.58	145,508	136,120	210,327	27.62	7,615
2006	226,824.45	91,365	85,470	141,355	28.17	5,018
2007	90,382.39	34,653	32,417	57,965	28.95	2,002
2008	234,555.06	85,331	79,825	154,730	29.73	5,205
2009	101,931.15	35,064	32,802	69,130	30.51	2,266
2010	61,124.75	19,804	18,526	42,599	31.30	1,361
2011	121,514.52	36,916	34,534	86,980	32.08	2,711
2012	183,845.36	52,102	48,740	135,105	32.87	4,110
2013	88,318.55	23,210	21,712	66,606	33.66	1,979
2014	402,537.52	97,414	91,129	311,409	34.45	9,039
2015	12,615.97	2,788	2,608	10,008	35.25	284
2016	683,665.11	136,596	127,783	555,883	36.05	15,420
2017	539,219.66	96,197	89,990	449,229	36.84	12,194
2018	1,151,356.24	180,533	168,885	982,472	37.64	26,102
2019	1,338,951.60	180,758	169,095	1,169,856	38.44	30,433
2020	619,050.23	69,953	65,439	553,611	39.25	14,105
2021	830,510.39	75,743	70,856	759,654	39.86	19,058
2022	1,604,063.59	110,199	103,089	1,500,975	40.67	36,906
2023	387,682.44	17,911	16,755	370,927	41.29	8,983

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.61 OFFICE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER OFFICE BUILDINGS						
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
2024	800,288.59	18,647	17,444	782,845	41.92	18,675
2025	561,630.29	3,314	3,100	558,530	41.95	13,314
9999	60,000.00-	18,421-	17,233-	42,767-		1,351-
	14,996,300.60	4,604,223	4,307,217	10,689,084		337,561
	44,025,274.79	12,980,637	12,143,290	31,881,985		1,411,081
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					22.6	3.21

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UNIONTOWN OPERATIONS CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2066						
NET SALVAGE PERCENT.. 0						
2021	6,910,216.15	809,877	1,086,224	5,823,992	30.13	193,295
	6,910,216.15	809,877	1,086,224	5,823,992		193,295
NORRISTOWN OPERATIONS CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. 0						
1987	747,847.92	639,410	747,848			
1988	14,460.80	12,306	14,461			
1990	21,055.84	17,761	21,056			
1991	515.82	433	516			
2000	8,240.40	6,510	8,240			
2001	106,652.86	83,445	106,653			
2011	2,125.81	1,432	2,126			
2014	364,619.49	225,007	364,619			
2015	19,376.64	11,510	19,377			
2018	224.06	113	224			
	1,285,119.64	997,927	1,285,120			
BETHEL PARK						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2058						
NET SALVAGE PERCENT.. 0						
1958	1,356.00	1,127	1,356			
1965	653,341.28	517,446	653,341			
1967	45,486.00	35,616	45,486			
1969	4,300.00	3,323	4,300			
1970	2,902.00	2,219	2,902			
1972	1,319.97	993	1,320			
1973	9,153.18	6,854	9,153			
1975	40.52	30	41			
1977	1,690.34	1,225	1,680	10	18.23	1
1979	3,808.27	2,698	3,700	108	18.94	6
1981	0.16		0			

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BETHEL PARK						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2058						
NET SALVAGE PERCENT.. 0						
1985	8,909.55	5,952	8,163	746	19.88	38
1986	56,270.95	37,088	50,868	5,403	20.17	268
1987	51,879.47	33,711	46,236	5,643	20.48	276
1988	1,675.90	1,073	1,472	204	20.80	10
1989	365,534.82	231,603	317,653	47,882	20.82	2,300
1991	4,610.90	2,838	3,892	718	21.25	34
1992	10,300.00	6,254	8,578	1,722	21.35	81
1993	2,884.28	1,717	2,355	529	21.76	24
1995	1,257.55	724	993	265	22.08	12
1996	53,669.41	30,350	41,626	12,043	22.28	541
1997	47,281.24	26,213	35,952	11,329	22.51	503
1998	41,194.00	22,467	30,814	10,380	22.50	461
2000	47,532.86	24,717	33,900	13,632	23.08	591
2002	3,229.97	1,605	2,201	1,029	23.30	44
2006	123,630.77	54,496	74,744	48,887	24.10	2,029
2007	61,197.63	26,107	35,807	25,391	24.19	1,050
2008	530,439.54	217,321	298,065	232,375	24.49	9,489
2009	415,793.46	163,656	224,461	191,333	24.65	7,762
2010	105,796.74	39,832	54,631	51,166	24.84	2,060
2011	54,411.31	19,577	26,851	27,561	24.91	1,106
2012	393,497.73	134,025	183,821	209,677	25.17	8,330
2013	23,340.26	7,506	10,295	13,045	25.31	515
2014	26,100.06	7,867	10,790	15,310	25.50	600
2021	4,473,296.57	585,107	802,498	3,670,798	26.58	138,104
	7,627,132.69	2,253,337	3,029,946	4,597,187		176,235
STAFFORD AVENUE DISTRIBUTION CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2062						
NET SALVAGE PERCENT.. 0						
1997	6,386.52	3,469	4,665	1,722	23.55	73
2012	1,538,069.70	501,872	674,841	863,228	26.84	32,162

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
STAFFORD AVENUE DISTRIBUTION CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2062						
NET SALVAGE PERCENT.. 0						
2014	16,462,105.81	4,744,379	6,379,523	10,082,583	27.17	371,092
2015	12,394.22	3,309	4,449	7,945	27.45	289
2019	22,838.07	4,015	5,399	17,439	28.13	620
	18,041,794.32	5,257,044	7,068,877	10,972,917		404,236
GREEN TREE						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2066						
NET SALVAGE PERCENT.. 0						
2018	19,072,374.73	3,658,081	4,918,834	14,153,541	29.50	479,781
2019	6,315,592.70	1,061,020	1,426,699	4,888,894	29.71	164,554
2021	145,101.38	17,006	22,867	122,234	30.13	4,057
	25,533,068.81	4,736,107	6,368,400	19,164,669		648,392
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
1894	1,470.00	1,470	1,470			
1906	2,277.20	2,277	2,277			
1908	11,029.40	11,029	11,029			
1909	13,507.39	13,507	13,507			
1912	4,321.23	4,321	4,321			
1922	38.02	38	38			
1924	0.63	1	1			
1926	14,835.75	14,836	14,836			
1927	283.00	283	283			
1928	2,177.00	2,177	2,177			
1929	2,405.47	2,405	2,405			
1935	1,480.00	1,480	1,480			
1937	295.00	295	295			
1940	190.00	190	190			
1942	2,556.77	2,557	2,557			
1943	0.07		0			
1945	648.58	649	649			

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
1947	0.21		0			
1948	524.42	524	524			
1949	260.00	259	260			
1950	368.99	368	369			
1951	871.00	864	871			
1954	10,690.00	10,550	10,690			
1955	141.54	139	142			
1956	6,563.98	6,431	6,564			
1957	2,349.38	2,285	2,349			
1958	1,197.00	1,163	1,197			
1959	728.45	702	728			
1960	2,083.92	2,005	2,084			
1961	2,337.30	2,244	2,337			
1962	827.00	787	827			
1963	2,401.75	2,278	2,402			
1964	3,175.28	3,002	3,175			
1965	574.98	542	575			
1966	1,195.17	1,121	1,195			
1967	5,566.05	5,165	5,566			
1968	2,498.10	2,307	2,498			
1969	2,634.23	2,419	2,634			
1970	7,477.75	6,827	7,478			
1971	118.53	108	119			
1972	1,497.86	1,358	1,498			
1973	4,075.51	3,666	4,076			
1974	1,878.67	1,677	1,879			
1976	4,139.68	3,631	4,140			
1977	1,348.58	1,172	1,349			
1978	231.44	199	231			
1980	2,836.34	2,387	2,836			
1981	1,534.25	1,276	1,534			
1982	6,296.00	5,171	6,296			
1983	6,864.02	5,564	6,864			
1984	50,567.72	40,429	50,568			
1985	35,513.76	27,985	35,514			
1986	27,677.97	21,481	27,678			
1987	822.21	628	822			
1988	551,770.05	414,434	551,770			
1989	67,022.20	49,462	67,022			
1990	977,166.56	704,537	960,743	16,424	13.54	1,213

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
1991	703,073.68	497,214	678,027	25,047	14.08	1,779
1992	326,380.72	226,182	308,433	17,947	14.62	1,228
1993	10,915.11	7,405	10,098	817	15.17	54
1994	68,231.44	45,053	61,437	6,795	15.95	426
1995	6,922.98	4,465	6,089	834	16.51	51
1996	89,822.17	56,525	77,080	12,742	17.08	746
1997	117,923.48	71,980	98,156	19,768	17.87	1,106
1998	17,129.33	10,175	13,875	3,254	18.45	176
1999	137,988.42	79,647	108,611	29,378	19.05	1,542
2000	71,946.71	40,110	54,696	17,251	19.84	870
2001	20,966.41	11,322	15,439	5,527	20.44	270
2002	9,450.88	4,913	6,700	2,751	21.25	129
2004	1,409.66	678	925	485	22.67	21
2005	49,272.77	22,764	31,042	18,231	23.29	783
2006	46,209.96	20,369	27,776	18,434	24.10	765
2007	51,006.16	21,484	29,297	21,709	24.74	877
2008	30,880.12	12,337	16,823	14,057	25.55	550
2009	16,376.26	6,210	8,468	7,908	26.19	302
2010	3,292.18	1,175	1,602	1,690	27.02	63
2011	204,308.42	68,362	93,222	111,086	27.84	3,990
2012	213,304.25	66,828	91,130	122,174	28.49	4,288
2013	45,748.36	13,285	18,116	27,632	29.32	942
2014	71,517.92	19,117	26,069	45,449	30.15	1,507
2015	514,980.71	125,655	171,350	343,631	30.98	11,092
2016	77,822.77	17,230	23,496	54,327	31.65	1,716
2017	32,855.96	6,492	8,853	24,003	32.49	739
2018	1,423,776.58	247,168	337,051	1,086,726	33.32	32,615
2019	166,008.61	24,901	33,956	132,052	34.00	3,884
2020	417,521.07	52,399	71,454	346,067	34.84	9,933
2021	1,976,668.98	199,248	271,705	1,704,964	35.68	47,785
2022	397,827.20	30,314	41,338	356,489	36.37	9,802
2023	163,371.80	8,365	11,407	151,965	37.06	4,101
2025	285,732.90	1,886	2,572	283,161	37.77	7,497
9999	301,029.00-	106,847-	143,672-	157,357-		4,781-
	9,322,958.33	3,309,073	4,449,540	4,873,418		148,061
	68,720,289.94	17,363,365	23,288,107	45,432,183		1,570,219

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 28.9 2.28

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S0.5						
NET SALVAGE PERCENT.. 0						
1861	1,094.45	1,094	1,094			
1916	1.00	1	1			
1917	1,000.00	1,000	1,000			
1920	883.12	883	883			
1927	163.99	164	164			
1929	714.00	714	714			
1930	5,124.00	5,124	5,124			
1936	1,441.58	1,442	1,442			
1941	691.00	691	691			
1942	573.00	573	573			
1943	45.00	45	45			
1951	1.00	1	1			
1952	502.35	502	502			
1954	1,966.06	1,966	1,966			
1958	1,456.00	1,434	1,456			
1959	140.00	137	140			
1960	1,334.56	1,301	1,335			
1962	187.00	180	187			
1963	1,065.20	1,024	1,065			
1964	435.84	415	436			
1967	434.20	405	434			
1969	4.82	4	5			
1970	260.57	239	261			
1971	482.00	440	482			
1972	581.70	527	582			
1973	25.00	22	25			
1975	2,998.44	2,654	2,998			
1981	144.00	121	144			
1983	1,047.68	862	1,048			
1986	2,001.93	1,601	2,002			
1987	6,790.60	5,341	6,791			
1988	3,235.00	2,514	3,235			
1989	533.50	409	534			
1991	2,526.22	1,890	2,526			
1992	1,500.00	1,104	1,500			
1996	22,317.33	15,339	22,317			
1997	6,757.10	4,560	6,757			
1998	4,559.34	3,016	4,559			
2003	66,511.44	38,922	66,511			
2004	206,480.10	117,508	206,480			
2005	177,018.70	97,360	177,019			

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 35-S0.5						
NET SALVAGE PERCENT.. 0						
2006	64,364.98	34,242	64,365			
2007	264,045.81	135,456	264,046			
2008	330,080.07	162,729	330,080			
2009	26,671.02	12,631	26,671			
2010	149,299.60	67,409	149,300			
2011	1,720.18	739	1,720			
2012	59,772.20	24,321	59,772			
2013	28,815.79	11,031	28,816			
2014	11,822.89	4,227	11,823			
2015	594,767.32	197,463	594,767			
2016	487,214.74	148,211	487,215			
2017	371,165.00	102,442	371,165			
2018	771,524.70	190,104	771,525			
2019	38.81	8	39			
2020	9,366.40	1,723	9,366			
2021	35,432.97	5,329	35,433			
2022	36,204.97	4,182	36,205			
2023	711,842.91	56,093	711,843			
2025	622,752.32	6,414	127,391	495,361	23.96	20,674
	5,101,931.50	1,478,283	4,606,571	495,360		20,674

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 24.0 0.41

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 305.00 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DAM NO. 3 (CITIZENS)						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2042						
NET SALVAGE PERCENT.. 0						
1920	42,226.36	36,800	30,111	12,116	15.48	783
1937	48.00	41	34	14	16.17	1
1949	331.00	272	223	108	16.59	7
1961	2,483.15	1,971	1,613	870	16.65	52
1973	1,843.00	1,399	1,145	698	16.49	42
1974	259.00	195	160	99	16.57	6
1978	82,513.54	60,887	49,819	32,694	16.69	1,959
1992	1,385,786.88	919,192	752,104	633,683	16.75	37,832
	1,515,490.93	1,020,757	835,207	680,284		40,682
SPRUCE RUN IMPOUNDING RESERVOIR						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2078						
NET SALVAGE PERCENT.. 0						
1957	3,545.00	2,145	1,755	1,790	44.36	40
1958	937,679.88	565,421	462,641	475,039	44.11	10,769
1962	1,170.00	686	561	609	44.53	14
1964	15,475.00	8,968	7,338	8,137	44.26	184
1965	5,506.28	3,139	2,568	2,938	45.26	65
1967	0.83			1	45.09	
1985	2,905.50	1,337	1,094	1,812	46.96	39
1990	18,419.48	7,801	6,383	12,037	47.64	253
1995	1,423,197.85	550,778	450,659	972,538	47.52	20,466
2021	36,844.32	2,859	2,339	34,505	47.55	726
	2,444,744.14	1,143,134	935,339	1,509,405		32,556
ONEIDA DAM AND RESERVOIR						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2089						
NET SALVAGE PERCENT.. 0						
1918	97,835.35	71,185	58,245	39,590	40.06	988
1925	408.75	290	237	171	40.85	4
1930	2,267.00	1,572	1,286	981	41.99	23
1934	1,013.55	683	559	455	44.14	10

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 305.00 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ONEIDA DAM AND RESERVOIR						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2089						
NET SALVAGE PERCENT.. 0						
1956	775.09	449	367	408	50.05	8
1978	134.64	63	52	83	53.00	2
1982	245.51	109	89	156	54.09	3
1985	16,193.21	6,866	5,618	10,575	54.34	195
1989	294,046.08	116,442	95,276	198,770	54.91	3,620
2013	8,655,614.25	1,516,464	1,240,807	7,414,808	56.49	131,259
	9,068,533.43	1,714,123	1,402,536	7,665,997		136,112
THORN RUN DAM AND RESERVOIR						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2083						
NET SALVAGE PERCENT.. 0						
1904	361.68	284	232	129	32.85	4
1925	882.00	635	520	362	38.89	9
1928	103.00	73	60	43	39.99	1
1930	285.00	200	164	121	40.14	3
1933	93.00	64	52	41	41.33	1
1936	86.00	58	47	39	42.58	1
1956	941.01	565	462	479	45.94	10
1958	951.00	561	459	492	46.64	11
1983	14,744.19	6,688	5,472	9,272	50.59	183
1984	76,177.36	34,044	27,856	48,322	50.74	952
1987	14,359.75	6,166	5,045	9,315	50.50	184
1989	210,306.30	87,067	71,240	139,066	50.96	2,729
1994	5,117.89	1,920	1,571	3,547	51.64	69
2011	7,667,320.88	1,620,872	1,326,235	6,341,086	52.23	121,407
	7,991,729.06	1,759,197	1,439,416	6,552,313		125,564
GRIFFIN						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2089						
NET SALVAGE PERCENT.. 0						
1893	59,431.80	47,854	39,155	20,276	31.93	635
1942	171.57	110	90	82	46.87	2

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 305.00 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GRIFFIN						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2089						
NET SALVAGE PERCENT.. 0						
1943	2,456.07	1,571	1,285	1,171	46.21	25
1983	12,768.00	5,577	4,563	8,205	54.15	152
1984	21,564.86	9,284	7,596	13,968	54.24	258
1985	4,179.31	1,772	1,450	2,729	54.34	50
1989	1,031,668.95	408,541	334,278	697,391	54.91	12,701
1990	13,974.55	5,429	4,442	9,532	55.09	173
1995	2,925.08	1,027	840	2,085	55.47	38
2001	15,236.40	4,571	3,740	11,496	56.00	205
	1,164,376.59	485,736	397,441	766,936		14,239
LAKE SCRANTON						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2089						
NET SALVAGE PERCENT.. 0						
1901	281,262.27	219,722	179,782	101,481	34.73	2,922
1916	2,609.36	1,934	1,582	1,027	38.06	27
1935	239.93	162	133	107	43.33	2
1968	1,279.11	671	549	730	51.70	14
1970	3,211.00	1,642	1,344	1,867	52.53	36
1976	2,210.73	1,062	869	1,342	53.04	25
1977	57.10	27	22	35	53.01	1
1978	36,565.70	17,186	14,062	22,504	53.00	425
1982	276.75	123	101	176	54.09	3
1983	15,120.00	6,604	5,404	9,716	54.15	179
1984	35,225.92	15,165	12,408	22,818	54.24	421
1985	30,307.31	12,850	10,514	19,793	54.34	364
1986	30,933.62	12,909	10,562	20,371	54.46	374
1987	17,143.97	7,036	5,757	11,387	54.59	209
1989	1,665,697.07	659,616	539,713	1,125,984	54.91	20,506
1990	99,790.35	38,769	31,722	68,069	55.09	1,236
1991	7,810.44	2,974	2,433	5,377	55.29	97
1993	173,539.95	63,863	52,254	121,286	54.96	2,207
1994	518.27	186	152	366	55.21	7
1995	0.88			1	55.47	

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 305.00 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LAKE SCRANTON						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2089						
NET SALVAGE PERCENT.. 0						
2001	5,375.23	1,613	1,320	4,055	56.00	72
2018	9,168,862.63	1,014,076	829,741	8,339,122	56.29	148,146
2019	278,446.50	26,898	22,009	256,438	56.11	4,570
	11,856,484.09	2,105,088	1,722,433	10,134,051		181,843
WILLIAMS BRIDGE						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2085						
NET SALVAGE PERCENT.. 0						
1892	99,114.45	80,412	65,795	33,319	30.93	1,077
1902	20,137.13	15,852	12,970	7,167	33.25	216
1915	1,350.92	1,010	826	525	37.06	14
1916	3,362.29	2,492	2,039	1,323	38.06	35
1930	111.28	77	63	48	41.99	1
1942	202.61	131	107	95	45.21	2
1962	40,618.95	23,031	18,845	21,774	48.11	453
1974	16,787.48	8,476	6,935	9,852	50.01	197
1975	78.02	39	32	46	51.01	1
1985	1,916,629.50	835,650	683,749	1,232,881	51.74	23,828
1986	64,940.48	27,859	22,795	42,146	51.91	812
1988	23,272.56	9,644	7,891	15,382	52.29	294
1989	83,219.77	33,854	27,700	55,520	52.50	1,058
1990	5.17	2	2	4	52.72	
1993	1,867.84	705	577	1,291	52.75	24
2001	10,426.96	3,228	2,641	7,786	53.52	145
	2,282,125.41	1,042,462	852,967	1,429,158		28,157
CHRISTOPHER CHENERY (PIKES CREEK)						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2091						
NET SALVAGE PERCENT.. 0						
1910	236,315.37	179,363	146,759	89,556	36.52	2,452
1916	3,174.05	2,353	1,925	1,249	38.06	33
1929	74,456.00	51,464	42,109	32,347	42.89	754

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 305.00 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CHRISTOPHER CHENERY (PIKES CREEK)						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2091						
NET SALVAGE PERCENT.. 0						
1930	93,721.44	64,105	52,452	41,269	43.89	940
1933	4,694.45	3,153	2,580	2,115	44.99	47
1935	258.54	172	141	118	45.14	3
1964	36,327.26	19,500	15,955	20,372	52.64	387
1983	2,366.25	1,024	838	1,528	55.09	28
1984	40,978.64	17,473	14,297	26,682	55.15	484
1986	40,605.19	16,786	13,735	26,870	55.34	486
1987	158.58	64	52	106	55.46	2
1988	5,675.53	2,268	1,856	3,820	55.59	69
1989	619.11	243	199	420	55.74	8
1991	1,085,419.97	409,637	335,175	750,245	56.09	13,376
1993	284,909.12	103,023	84,296	200,613	56.50	3,551
2001	8,126.08	2,399	1,963	6,163	57.30	108
	1,917,805.58	873,027	714,331	1,203,475		22,728
CRYSTAL LAKE						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2064						
NET SALVAGE PERCENT.. 0						
1904	5,092.51	4,128	3,378	1,715	28.25	61
1933	61.83	46	38	24	31.46	1
1951	76,060.08	52,345	42,830	33,230	33.53	991
1953	26,444.91	17,898	14,645	11,800	34.38	343
1954	114.24	77	63	51	34.26	1
1964	1,215,428.80	771,068	630,906	584,523	35.15	16,629
1965	1,783.96	1,124	920	864	35.24	25
1966	264.25	165	135	129	35.34	4
1967	3,530.07	2,191	1,793	1,737	35.46	49
1981	7,623.81	4,193	3,431	4,193	36.00	116
1982	45.13	24	20	25	36.37	1
1987	10,559.42	5,417	4,432	6,127	36.07	170
1989	1,797.68	893	731	1,067	36.46	29
1990	0.04		0			

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 305.00 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CRYSTAL LAKE						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2064						
NET SALVAGE PERCENT.. 0						
1993	184.09	86	70	114	36.49	3
1994	392.40	180	147	245	36.57	7
2023	115,100.75	6,054	4,953	110,147	36.02	3,058
	1,464,483.97	865,889	708,491	755,993		21,488
GARDNER'S CREEK INTAKE						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2085						
NET SALVAGE PERCENT.. 0						
1900	52,381.82	41,251	33,753	18,629	33.73	552
1929	10,139.00	7,105	5,813	4,326	40.99	106
1985	1,998,924.41	871,531	713,107	1,285,817	51.74	24,852
1986	9,145.11	3,923	3,210	5,935	51.91	114
2001	6,281.95	1,945	1,591	4,691	53.52	88
2024	3,025,874.57	58,702	48,031	2,977,843	50.55	58,909
	5,102,746.86	984,457	805,506	4,297,241		84,621
NESBITT						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2092						
NET SALVAGE PERCENT.. 0						
1900	185,903.19	146,399	119,787	66,116	33.73	1,960
1932	37,406.03	25,395	20,779	16,627	43.99	378
1934	97.08	65	53	44	44.14	1
1946	172,052.80	107,378	87,859	84,194	47.58	1,770
1980	413.30	186	152	261	55.00	5
1981	18,286.47	8,046	6,583	11,703	56.00	209
1984	111,517.46	47,094	38,533	72,984	56.09	1,301
2001	8,137.93	2,383	1,950	6,188	57.97	107
2012	26,922,112.06	4,899,824	4,009,152	22,912,960	58.43	392,144
2018	379,381.18	40,632	33,246	346,135	58.36	5,931
2019	4,641.05	434	355	4,286	58.10	74
	27,839,948.55	5,277,836	4,318,450	23,521,499		403,880

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 305.00 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WATRES						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2088						
NET SALVAGE PERCENT.. 0						
1923	436,199.97	311,447	254,833	181,367	40.86	4,439
1941	3,067.89	1,984	1,623	1,445	45.87	32
1943	445.19	285	233	212	46.21	5
1947	12,218.40	7,624	6,238	5,980	47.00	127
1963	203.31	112	92	112	50.36	2
1976	3,892.59	1,869	1,529	2,363	53.04	45
1992	1,033.37	389	318	715	54.72	13
2000	31,829.26	9,947	8,139	23,690	55.00	431
2008	10,206,443.00	2,394,432	1,959,181	8,247,262	55.46	148,706
2013	10,331.83	1,835	1,501	8,830	55.57	159
	10,705,664.81	2,729,924	2,233,688	8,471,977		153,959
ROCK RUN DAM						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2065						
NET SALVAGE PERCENT.. 0						
1915	181,300.00	141,595	115,856	65,444	30.85	2,121
1985	470,440.45	244,629	200,161	270,279	36.92	7,321
1993	46,068.00	21,228	17,369	28,699	37.44	767
1996	722,840.00	316,532	258,994	463,846	37.23	12,459
2000	383,237.34	153,295	125,430	257,808	37.50	6,875
2008	13,218.88	4,112	3,365	9,854	37.64	262
2013	376,416.70	90,792	74,288	302,129	37.75	8,003
2014	1.01			1	37.78	
2020	40,262.99	4,751	3,887	36,376	37.37	973
	2,233,785.37	976,934	799,350	1,434,435		38,781

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 305.00 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CEASETOWN DAM						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2117						
NET SALVAGE PERCENT.. 0						
2017	19,328,737.64	1,917,411	1,568,871	17,759,867	72.65	244,458
	19,328,737.64	1,917,411	1,568,871	17,759,867		244,458
ELMHURST DAM						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2117						
NET SALVAGE PERCENT.. 0						
2017	23,539,645.34	2,335,133	1,910,661	21,628,984	72.65	297,715
	23,539,645.34	2,335,133	1,910,661	21,628,984		297,715
MONTROSE DAM						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2104						
NET SALVAGE PERCENT.. 0						
2024	4,851,100.74	77,618	63,509	4,787,592	61.50	77,847
	4,851,100.74	77,618	63,509	4,787,592		77,847
NAZARETH RESERVOIR						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2125						
NET SALVAGE PERCENT.. 0						
2025	8,122,663.82	30,054	24,591	8,098,073	67.32	120,292
	8,122,663.82	30,054	24,591	8,098,073		120,292
OTHER COLLECTING AND IMPOUNDING RESERVOIRS						
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
1850	4,000.00	4,000	4,000			
1872	58,573.60	58,574	58,574			

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 305.00 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER COLLECTING AND IMPOUNDING RESERVOIRS						
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
1887	41,691.95	41,692	41,692			
1889	363,973.66	363,974	363,974			
1890	919.72	920	920			
1891	28,073.67	28,074	28,074			
1892	72,964.24	72,964	72,964			
1893	21,135.97	21,136	21,136			
1895	7,237.02	7,237	7,237			
1896	4,817.00	4,817	4,817			
1897	231,580.89	231,581	231,581			
1899	4,300.50	4,300	4,301			
1900	0.01		0			
1902	19,788.54	19,715	15,170	4,619	0.46	4,619
1903	1,483.70	1,466	1,128	356	1.46	244
1904	6,208.51	6,160	4,740	1,469	0.95	1,469
1905	1,513.19	1,489	1,146	367	1.95	188
1906	2,848.52	2,813	2,164	684	1.48	462
1907	144,839.78	141,856	109,153	35,687	2.48	14,390
1908	10,658.94	10,476	8,061	2,598	2.05	1,267
1909	682.66	665	512	171	3.05	56
1911	3,773.26	3,656	2,813	960	3.65	263
1912	30,745.69	29,879	22,991	7,755	3.28	2,364
1914	12,863.21	12,422	9,558	3,305	3.94	839
1915	50,177.33	48,572	37,374	12,803	3.64	3,517
1916	14,900.42	14,292	10,997	3,903	4.64	841
1919	72,456.55	69,124	53,188	19,268	5.11	3,771
1920	740.31	707	544	196	4.89	40
1921	7,313.54	6,922	5,326	1,987	5.89	337
1922	804.62	762	586	218	5.70	38
1924	45,444.52	42,686	32,845	12,599	6.53	1,929
1925	923.00	868	668	255	6.38	40
1927	5,568.36	5,184	3,989	1,579	7.26	217
1928	37,821.79	35,220	27,100	10,721	7.17	1,495
1930	1,030.30	949	730	300	8.09	37
1931	4,532.14	4,175	3,213	1,320	8.04	164
1935	94.29	86	66	28	9.01	3
1936	60.81	55	42	18	9.04	2
1937	179.62	163	125	54	9.09	6
1938	1,869.64	1,675	1,289	581	10.09	58
1939	499.89	447	344	156	10.15	15
1940	48.00	43	33	15	10.24	1

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 305.00 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER COLLECTING AND IMPOUNDING RESERVOIRS						
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
1941	417.00	371	285	132	10.34	13
1942	1,528.31	1,345	1,035	493	11.34	43
1943	189.24	166	128	62	11.46	5
1944	0.05		0			
1945	185,387.19	161,658	124,390	60,997	11.74	5,196
1946	18,237.81	15,705	12,084	6,153	12.74	483
1947	42,259.80	36,259	27,900	14,360	12.91	1,112
1948	105,879.92	90,496	69,633	36,247	13.09	2,769
1951	2,586.50	2,163	1,664	922	14.50	64
1953	244.63	203	156	88	14.96	6
1954	556.00	454	349	207	15.96	13
1956	29.00	23	18	11	16.47	1
1957	50,615.23	40,269	30,985	19,630	17.47	1,124
1958	14,936.39	11,809	9,087	5,850	17.75	330
1959	347,652.27	273,046	210,099	137,554	18.03	7,629
1960	322,173.80	249,201	191,751	130,423	19.03	6,854
1961	925.38	711	547	378	19.33	20
1962	7,307.15	5,570	4,286	3,021	19.64	154
1963	2,783.94	2,089	1,607	1,177	20.64	57
1964	109,470.10	81,468	62,687	46,784	20.97	2,231
1965	9,425.31	6,956	5,352	4,073	21.30	191
1966	0.72	1	1			
1967	44,616.61	32,088	24,691	19,926	22.65	880
1968	12,087.29	8,612	6,627	5,461	23.00	237
1971	440.77	302	232	208	24.74	8
1972	134.20	90	69	65	25.74	3
1973	5,440.44	3,621	2,786	2,654	26.12	102
1974	85.00	55	42	43	27.12	2
1975	24,477.44	15,788	12,148	12,329	27.52	448
1976	106,550.10	67,872	52,225	54,325	27.92	1,946
1977	25,174.94	15,709	12,087	13,087	28.92	453
1978	2,594.29	1,597	1,229	1,365	29.34	47
1979	3,329.73	2,006	1,544	1,786	30.34	59
1980	7,781.00	4,622	3,556	4,225	30.76	137
1981	59,662.39	34,914	26,865	32,797	31.19	1,052
1982	9,268.57	5,301	4,079	5,190	32.19	161
1983	32,323.28	18,192	13,998	18,325	32.63	562
1984	12,551.13	6,896	5,306	7,245	33.63	215
1985	12,570.43	6,788	5,223	7,347	34.07	216
1986	79,804.85	42,017	32,330	47,474	35.07	1,354

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 305.00 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
OTHER COLLECTING AND IMPOUNDING RESERVOIRS						
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
1987	293,417.83	151,638	116,680	176,738	35.53	4,974
1988	6,093.28	3,089	2,377	3,716	35.99	103
1989	12,607.93	6,218	4,785	7,823	36.99	211
1990	7,641.23	3,691	2,840	4,801	37.46	128
1991	73,420.51	34,449	26,507	46,913	38.46	1,220
1992	549,943.90	252,259	194,104	355,840	38.94	9,138
1993	13,225.19	5,883	4,527	8,698	39.94	218
1994	647.79	281	216	432	40.43	11
1995	436,231.22	183,217	140,979	295,253	41.43	7,127
1996	26,395.17	10,793	8,305	18,090	41.92	432
1997	621,953.13	245,547	188,939	433,014	42.92	10,089
1998	9,060.00	3,474	2,673	6,387	43.42	147
2000	37,724.43	13,486	10,377	27,347	44.93	609
2001	111,242.44	38,178	29,377	81,866	45.93	1,782
2002	125,676.02	41,624	32,028	93,648	46.44	2,017
2003	6,180.00	1,958	1,507	4,673	47.44	99
2006	13,786.00	3,824	2,942	10,844	49.49	219
2007	23,343.75	6,135	4,721	18,623	50.49	369
2014	1,226,437.95	201,013	154,672	1,071,766	56.11	19,101
2016	7,768.42	1,049	807	6,961	57.67	121
2017	107,398.37	12,974	9,983	97,415	58.23	1,673
2019	385,956.96	35,199	27,084	358,873	59.79	6,002
2020	634,072.79	48,190	37,080	596,992	60.79	9,821
2023	1,229,133.24	38,103	29,319	1,199,814	62.52	19,191
2024	4,933,894.94	77,462	59,604	4,874,291	62.69	77,752
9999	3,575.00-	1,022-	836-	2,739-		64-
	13,870,315.05	3,966,941	3,245,844	10,624,471		247,339
	155,300,381.38	29,305,721	23,978,631	131,321,751		2,272,261

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 57.8 1.46

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 306.00 LAKE, RIVER AND OTHER INTAKES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORRISTOWN INTAKE						
INTERIM SURVIVOR CURVE.. IOWA 55-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2077						
NET SALVAGE PERCENT.. 0						
1966	6,696.14	5,492	4,470	2,227	12.94	172
1997	4,076,795.17	2,157,440	1,755,816	2,320,979	24.91	93,175
1998	86,320.84	44,516	36,229	50,092	25.36	1,975
2004	37,517.86	15,915	12,952	24,566	28.50	862
2005	48,578.25	19,820	16,130	32,448	29.02	1,118
	4,255,908.26	2,243,183	1,825,597	2,430,311		97,302
MILL ROAD INTAKE						
INTERIM SURVIVOR CURVE.. IOWA 55-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2077						
NET SALVAGE PERCENT.. 0						
1997	5,185,337.03	2,744,080	2,233,249	2,952,088	24.91	118,510
1998	67,078.68	34,592	28,152	38,926	25.36	1,535
2004	51,910.47	22,020	17,921	33,990	28.50	1,193
	5,304,326.18	2,800,692	2,279,322	3,025,004		121,238
SWATARA CREEK INTAKE						
INTERIM SURVIVOR CURVE.. IOWA 55-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2072						
NET SALVAGE PERCENT.. 0						
1992	743,957.01	444,366	361,644	382,313	22.25	17,183
2007	52,227.42	19,836	16,143	36,084	29.39	1,228
2008	24,096.05	8,725	7,101	16,995	29.95	567
2018	210,583.17	34,788	28,312	182,271	35.37	5,153
	1,030,863.65	507,715	413,200	617,664		24,131

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 306.00 LAKE, RIVER AND OTHER INTAKES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ALLEGHENY RIVER PUMP STATION						
INTERIM SURVIVOR CURVE.. IOWA 55-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2070						
NET SALVAGE PERCENT.. 0						
1962	4,167.41	3,518	2,863	1,304	11.63	112
1970	1,783.13	1,422	1,157	626	13.97	45
1990	18,120.03	11,225	9,135	8,985	21.50	418
1995	1,697,864.04	952,502	775,186	922,678	23.48	39,296
1996	16,079.46	8,813	7,172	8,907	23.91	373
	1,738,014.07	977,480	795,514	942,500		40,244
OTHER INTAKES						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
1871	7,485.00	7,485	7,485			
1876	1,000.00	1,000	1,000			
1884	15,908.00	15,908	15,908			
1896	1,064.36	1,064	1,064			
1899	4,333.00	4,333	4,333			
1900	19,909.00	19,909	19,909			
1901	255.00	255	255			
1903	1,764.21	1,764	1,764			
1905	926.29	926	926			
1906	116.00	116	116			
1907	50.00	50	50			
1908	5,105.59	5,106	5,106			
1909	625.00	625	625			
1914	91.65	92	92			
1915	2,103.77	2,104	2,104			
1916	387.96	388	388			
1920	362.00	362	362			
1924	184.48	184	184			
1934	275.60	266	215	60	3.34	18
1937	1,649.48	1,582	1,279	370	3.74	99
1938	223.95	212	171	52	4.74	11
1948	4,170.00	3,789	3,064	1,106	7.75	143
1954	515.16	454	367	148	9.65	15
1955	1,225.24	1,081	874	351	9.37	37
1959	0.02		0			
1961	195,437.96	165,106	133,535	61,903	11.76	5,264

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 306.00 LAKE, RIVER AND OTHER INTAKES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER INTAKES						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
1962	2,445.04	2,064	1,669	776	11.63	67
1963	0.35		0			
1964	13,102.67	10,870	8,791	4,311	12.53	344
1966	21,261.52	17,437	14,103	7,159	12.94	553
1967	34,966.21	28,393	22,964	12,002	13.43	894
1968	3,309.73	2,660	2,151	1,158	13.92	83
1969	337,960.76	270,639	218,888	119,072	13.93	8,548
1970	242.30	192	155	87	14.44	6
1972	2,403.96	1,873	1,515	889	15.03	59
1973	191,463.70	148,346	119,980	71,484	15.11	4,731
1974	695.59	532	430	265	15.67	17
1976	4,944.00	3,707	2,998	1,946	16.36	119
1979	4,591.44	3,337	2,699	1,893	17.29	109
1980	219.84	158	128	92	17.50	5
1982	0.25		0			
1983	590.00	409	331	259	18.61	14
1984	7,128.71	4,881	3,948	3,181	18.88	168
1985	708.02	479	387	321	19.17	17
1986	5,152.00	3,436	2,779	2,373	19.48	122
1987	373.00	245	198	175	19.80	9
1988	329.26	212	171	158	20.47	8
1989	29,733.17	18,839	15,237	14,497	20.82	696
1991	302,038.47	185,874	150,332	151,707	21.25	7,139
1992	13,345.24	8,059	6,518	6,827	21.64	315
1994	7,175.69	4,160	3,365	3,811	22.48	170
1996	994,262.16	553,605	447,746	546,516	23.08	23,679
1997	105,445.07	57,278	46,325	59,120	23.55	2,510
1998	4,168.18	2,217	1,793	2,375	23.76	100
1999	427,734.05	221,310	178,992	248,742	24.25	10,257
2001	11,542.58	5,651	4,570	6,972	25.02	279
2002	111,458.00	53,065	42,918	68,540	25.31	2,708
2006	200,520.03	83,055	67,173	133,347	26.87	4,963
2007	433,877.13	172,596	139,593	294,284	27.25	10,799
2008	71,901.04	27,380	22,144	49,757	27.64	1,800
2011	35,533.38	11,591	9,375	26,159	28.92	905
2013	63,869.08	18,394	14,877	48,992	29.67	1,651
2014	6,733.23	1,800	1,456	5,277	30.15	175
2017	304,291.25	61,832	50,009	254,283	31.37	8,106
2019	145,315.45	22,844	18,476	126,840	32.17	3,943
2020	65,336.23	8,690	7,028	58,308	32.59	1,789

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 306.00 LAKE, RIVER AND OTHER INTAKES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER INTAKES						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
2021	110,220.53	11,904	9,628	100,593	33.04	3,045
2023	1,195,242.35	66,934	54,135	1,141,107	33.71	33,851
9999	41,551.00-	17,494-	14,237-	27,314-		1,053-
	5,495,248.38	2,313,615	1,882,918	3,612,330		139,287
	17,824,360.54	8,842,685	7,196,551	10,627,809		422,202
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					25.2	2.37

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 307.00 WELLS AND SPRINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0						
NET SALVAGE PERCENT.. 0						
1900	1,510.00	1,510	1,510			
1901	687.32	687	687			
1904	1,476.20	1,476	1,476			
1905	11,557.00	11,557	11,557			
1907	60.00	60	60			
1908	11.00	11	11			
1910	6,358.00	6,358	6,358			
1912	850.80	851	851			
1913	1,496.00	1,496	1,496			
1914	685.91	686	686			
1915	2,515.00	2,515	2,515			
1916	1,761.00	1,761	1,761			
1918	1,184.00	1,178	1,076	108	0.53	108
1920	62.00	61	56	6	1.38	4
1922	2,819.00	2,758	2,519	300	2.26	133
1923	9,868.00	9,562	8,732	1,136	3.26	348
1924	8,365.00	8,111	7,407	958	3.17	302
1926	460.00	442	404	56	4.09	14
1927	1,178.84	1,132	1,034	145	4.04	36
1930	9.00	9	9			
1934	199.00	185	169	30	7.04	4
1935	1,250.00	1,159	1,058	192	7.09	27
1937	3,054.88	2,796	2,553	502	8.15	62
1938	241.00	220	201	40	8.24	5
1939	2,545.67	2,321	2,120	426	8.34	51
1940	74.75	67	61	14	9.34	1
1941	830.19	746	681	149	9.46	16
1945	4,321.00	3,802	3,472	849	10.91	78
1946	224.36	197	180	44	11.09	4
1948	865.57	753	688	178	11.50	15
1950	108.00	92	84	24	12.72	2
1951	608.00	517	472	136	12.96	10
1953	13,001.00	10,952	10,002	2,999	13.47	223
1954	14,821.28	12,417	11,339	3,482	13.75	253
1955	12,168.00	10,136	9,256	2,912	14.03	208
1956	1,603.07	1,327	1,212	391	14.33	27
1957	25,434.96	20,928	19,112	6,323	14.64	432
1958	2,594.00	2,120	1,936	658	14.97	44
1959	1,929.11	1,553	1,418	511	15.97	32
1960	46,187.99	36,927	33,722	12,466	16.30	765
1961	4,481.46	3,556	3,247	1,234	16.65	74

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 307.00 WELLS AND SPRINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0						
NET SALVAGE PERCENT.. 0						
1962	3,009.76	2,389	2,182	828	16.37	51
1963	8,669.74	6,827	6,235	2,435	16.74	145
1964	2,122.94	1,658	1,514	609	17.12	36
1965	13,699.16	10,603	9,683	4,016	17.52	229
1966	121,048.28	92,844	84,787	36,261	17.92	2,023
1967	4,217.40	3,204	2,926	1,291	18.34	70
1968	7,127.37	5,363	4,898	2,229	18.76	119
1969	56,597.45	42,154	38,496	18,101	19.19	943
1970	4,767.16	3,513	3,208	1,559	19.63	79
1971	31,889.13	23,419	21,387	10,502	19.53	538
1972	101,843.95	73,949	67,531	34,313	19.99	1,717
1973	100,796.88	72,332	66,055	34,742	20.46	1,698
1974	38,869.79	27,555	25,164	13,706	20.94	655
1975	9,107.78	6,421	5,864	3,244	20.92	155
1976	108,404.51	75,428	68,882	39,523	21.42	1,845
1977	20,559.74	14,112	12,887	7,673	21.93	350
1978	179,329.52	122,213	111,607	67,723	21.97	3,083
1979	92,875.03	62,375	56,962	35,913	22.49	1,597
1980	225,176.46	149,968	136,953	88,223	22.57	3,909
1981	134,430.79	88,133	80,485	53,946	23.11	2,334
1982	298,848.65	194,042	177,202	121,647	23.23	5,237
1983	168,391.29	107,501	98,172	70,219	23.79	2,952
1984	49,453.21	31,225	28,515	20,938	23.94	875
1985	97,450.97	60,420	55,177	42,274	24.52	1,724
1986	89,798.09	54,983	50,211	39,587	24.69	1,603
1987	305,786.74	184,756	168,722	137,065	24.89	5,507
1988	210,413.97	125,344	114,466	95,948	25.11	3,821
1989	96,932.29	56,531	51,625	45,307	25.73	1,761
1990	945,309.21	542,607	495,518	449,791	25.98	17,313
1991	91,173.68	51,458	46,992	44,182	26.24	1,684
1992	222,949.85	123,603	112,876	110,074	26.52	4,151
1993	80,770.05	43,939	40,126	40,644	26.82	1,515
1994	11,331.94	6,042	5,518	5,814	27.14	214
1995	25,861.85	13,500	12,328	13,534	27.47	493
1996	43,637.51	22,273	20,340	23,298	27.82	837
1997	132,896.24	66,235	60,487	72,409	28.18	2,570
1998	61,454.06	30,033	27,427	34,027	28.25	1,204
1999	40,204.97	19,130	17,470	22,735	28.64	794
2000	895,199.93	414,030	378,100	517,100	29.05	17,800
2001	249,974.73	112,789	103,001	146,974	29.19	5,035
2002	305,241.71	134,093	122,456	182,786	29.36	6,226

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 307.00 WELLS AND SPRINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0						
NET SALVAGE PERCENT.. 0						
2003	144,555.07	61,378	56,051	88,504	29.81	2,969
2004	994,772.65	409,448	373,915	620,858	30.02	20,681
2005	2,661.30	1,059	967	1,694	30.25	56
2006	231,535.79	88,863	81,151	150,385	30.50	4,931
2007	502,967.06	185,595	169,489	333,478	30.78	10,834
2008	312,340.45	110,444	100,859	211,481	31.08	6,804
2009	8,587.18	2,899	2,647	5,940	31.39	189
2010	274,539.18	88,539	80,856	193,683	31.51	6,147
2011	340,253.19	103,845	94,833	245,420	31.87	7,701
2012	103,855.14	29,973	27,372	76,483	32.05	2,386
2013	217,845.35	59,080	53,953	163,892	32.25	5,082
2014	173,445.17	43,882	40,074	133,371	32.48	4,106
2015	1,155,296.09	270,339	246,878	908,418	32.74	27,746
2016	83,597.76	17,907	16,353	67,245	33.02	2,036
2017	28,775.08	5,594	5,109	23,666	33.15	714
2018	120,668.59	20,948	19,130	101,539	33.32	3,047
2019	136,622.64	20,821	19,014	117,609	33.37	3,524
2020	262,341.46	33,973	31,025	231,316	33.61	6,882
2021	186,141.59	19,805	18,086	168,056	33.59	5,003
2022	1,581,144.58	129,496	118,258	1,462,887	33.63	43,499
2023	297,180.05	16,642	15,198	281,982	33.71	8,365
2024	63,523.51	1,842	1,682	61,842	33.48	1,847
2025	14,007.92	104	95	13,913	33.42	416
9999	307,067.27-	120,976-	110,536-	196,531-		6,630-
	12,806,670.67	5,045,486	4,610,082	8,196,589		276,505

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.6 2.16

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 310.00 POWER GENERATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-S0.5						
NET SALVAGE PERCENT.. 0						
1931	3,609.84	3,610	3,610			
1936	2,809.10	2,800	2,809			
1937	4,520.24	4,495	4,520			
1940	2,939.00	2,873	2,939			
1944	1.00	1	1			
1954	8,338.50	7,696	8,302	36	5.92	6
1957	1,178.00	1,065	1,149	29	7.19	4
1958	5,336.00	4,791	5,168	168	7.63	22
1959	107.00	96	104	3	7.53	
1963	940.00	822	887	53	8.92	6
1965	6,019.00	5,200	5,609	410	9.44	43
1966	142.00	121	131	11	9.97	1
1967	7,319.00	6,240	6,731	588	10.03	59
1968	23,061.00	19,454	20,985	2,076	10.57	196
1969	45,202.40	37,970	40,958	4,244	10.67	398
1970	206.00	171	184	22	11.23	2
1972	7,872.85	6,426	6,932	941	11.94	79
1973	136.00	110	119	17	12.10	1
1974	52,315.00	42,155	45,472	6,843	12.29	557
1975	38,313.36	30,459	32,856	5,457	12.89	423
1980	25,076.66	18,958	20,450	4,627	14.52	319
1981	585.65	438	472	114	14.82	8
1982	11,137.43	8,237	8,885	2,252	15.14	149
1983	2,509.00	1,834	1,978	531	15.47	34
1991	39,570.00	25,831	27,864	11,706	18.08	647
1992	48,752.04	31,372	33,841	14,911	18.28	816
1993	23,243.53	14,653	15,806	7,438	18.76	396
1994	107,457.50	66,624	71,867	35,590	19.00	1,873
1995	1,076.42	652	703	373	19.50	19
1996	7,932.48	4,716	5,087	2,845	19.78	144
1997	1,040,121.31	605,767	653,438	386,683	20.08	19,257
1998	20,346.13	11,536	12,444	7,902	20.62	383
1999	250,124.14	138,519	149,420	100,704	20.95	4,807
2000	96,600.18	52,164	56,269	40,331	21.30	1,893
2001	3,572.21	1,878	2,026	1,546	21.66	71
2002	189,643.82	96,832	104,452	85,192	22.05	3,864
2003	241,761.04	119,672	129,090	112,671	22.44	5,021
2004	86,744.06	41,715	44,998	41,746	22.67	1,841
2005	261,676.97	121,418	130,973	130,704	23.10	5,658
2006	370,647.36	165,494	178,517	192,130	23.55	8,158
2007	106,124.17	45,655	49,248	56,876	23.84	2,386

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 310.00 POWER GENERATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-S0.5						
NET SALVAGE PERCENT.. 0						
2008	133,786.35	55,040	59,371	74,415	24.32	3,060
2009	129,823.10	51,098	55,119	74,704	24.65	3,031
2010	97,770.04	36,664	39,549	58,221	25.00	2,329
2011	401,064.15	142,057	153,236	247,828	25.53	9,707
2012	6,230,204.92	2,081,511	2,245,314	3,984,891	25.91	153,797
2013	5,465,154.46	1,711,686	1,846,386	3,618,768	26.31	137,543
2014	619,366.07	180,545	194,753	424,613	26.74	15,879
2015	609,698.44	164,619	177,574	432,124	27.04	15,981
2016	160,719.19	39,633	42,752	117,967	27.50	4,290
2017	266,682.99	59,524	64,208	202,475	27.84	7,273
2018	983,860.91	194,903	210,241	773,620	28.34	27,298
2019	344,429.87	59,517	64,201	280,229	28.72	9,757
2020	278,768.83	40,840	44,054	234,715	29.13	8,058
2021	193,906.93	23,114	24,933	168,974	29.56	5,716
2022	168,052.35	15,326	16,532	151,520	29.89	5,069
2023	5,452,340.43	338,045	364,646	5,087,694	30.26	168,133
2024	839,770.15	26,621	28,716	811,054	30.55	26,548
2025	1,604,430.51	12,835	13,845	1,590,586	30.81	51,626
9999	297,740.91-	76,662-	82,684-	215,057-		7,844-
	26,827,156.17	6,907,436	7,450,040	19,377,116		706,792

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 27.4 2.63

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 311.20 PUMPING EQUIPMENT - ELECTRIC PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 39-S0						
NET SALVAGE PERCENT.. 0						
1957	5,932.62	5,648	4,970	963	3.43	281
1958	77.00	73	64	13	3.92	3
1974	5,101.00	4,292	3,776	1,325	9.61	138
1977	19,707.60	16,081	14,150	5,558	10.82	514
1978	19,466.00	15,736	13,846	5,620	11.14	504
1979	2,217.00	1,774	1,561	656	11.47	57
1980	442.01	350	308	134	11.82	11
1981	8,313.84	6,511	5,729	2,585	12.18	212
1982	1,064.04	828	729	335	12.25	27
1983	2,670.41	2,052	1,806	864	12.64	68
1984	1,419.00	1,076	947	472	13.05	36
1989	6,064.63	4,301	3,784	2,281	14.76	155
1990	10,494.39	7,346	6,464	4,030	15.00	269
1991	9,215.12	6,329	5,569	3,646	15.50	235
1992	66,252.18	44,820	39,437	26,815	15.78	1,699
1993	20,596.00	13,709	12,062	8,534	16.08	531
1995	9,666.02	6,206	5,461	4,205	16.73	251
1996	88,314.70	55,576	48,901	39,414	17.08	2,308
1997	16,692.00	10,282	9,047	7,645	17.45	438
1998	15,203.00	9,195	8,091	7,112	17.64	403
1999	2,634.16	1,555	1,368	1,266	18.05	70
2000	1,885.00	1,089	958	927	18.29	51
2001	42,860.53	24,173	21,270	21,591	18.55	1,164
2002	44,588.39	24,408	21,476	23,112	19.02	1,215
2003	1,035,918.18	553,802	487,285	548,633	19.15	28,649
2004	153,798.34	79,775	70,193	83,605	19.49	4,290
2005	359,265.22	180,351	158,689	200,576	19.84	10,110
2006	2,848,943.83	1,385,726	1,219,288	1,629,656	20.06	81,239
2007	48,268.66	22,590	19,877	28,392	20.46	1,388
2008	268,051.60	120,757	106,253	161,799	20.74	7,801
2009	38,990.24	16,844	14,821	24,169	21.04	1,149
2010	59,098.52	24,467	21,528	37,571	21.23	1,770
2011	113,318.92	44,580	39,226	74,093	21.59	3,432
2012	917,982.92	342,499	301,362	616,621	21.84	28,234
2013	346,739.28	122,330	107,637	239,102	22.01	10,863
2014	4,382,171.57	1,446,117	1,272,424	3,109,748	22.33	139,263
2015	362,904.70	111,412	98,030	264,875	22.57	11,736
2016	555,071.29	156,863	138,022	417,049	22.85	18,252
2017	143,952.41	37,082	32,628	111,324	23.06	4,828
2018	1,672,960.48	387,625	341,068	1,331,892	23.21	57,384
2019	860,577.18	175,558	154,472	706,105	23.41	30,163

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 311.20 PUMPING EQUIPMENT - ELECTRIC PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 39-S0						
NET SALVAGE PERCENT.. 0						
2020	2,215,902.37	387,783	341,207	1,874,695	23.57	79,537
2021	1,476,855.64	213,258	187,644	1,289,212	23.70	54,397
2022	47,798.81	5,349	4,707	43,092	23.81	1,810
2023	1,016,578.35	78,480	69,053	947,525	23.91	39,629
2024	78,795.92	3,175	2,794	76,002	23.81	3,192
9999	1,964,196.05-	623,511-	548,622-	1,415,574-		63,745-
	17,440,625.02	5,536,322	4,871,360	12,569,265		566,011

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.2 3.25

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 311.50 PUMPING EQUIPMENT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 39-S0						
NET SALVAGE PERCENT.. 0						
1972	183.00	156	137	46	9.11	5
1988	352.00	253	223	129	14.55	9
1989	276.12	196	172	104	14.76	7
1990	3,900.00	2,730	2,402	1,498	15.00	100
1995	501.09	322	283	218	16.73	13
1998	1,537.00	930	818	719	17.64	41
1999	6,578.18	3,882	3,416	3,162	18.05	175
2000	182,753.07	105,540	92,864	89,889	18.29	4,915
2003	4,313.37	2,306	2,029	2,284	19.15	119
2004	42,251.03	21,916	19,284	22,967	19.49	1,178
2005	95,460.52	47,921	42,165	53,296	19.84	2,686
2006	56,531.61	27,497	24,194	32,338	20.06	1,612
2007	5,931.70	2,776	2,443	3,489	20.46	171
2010	68,057.93	28,176	24,792	43,266	21.23	2,038
2011	122,987.94	48,383	42,572	80,416	21.59	3,725
2012	2,019.10	753	663	1,356	21.84	62
2013	676,135.80	238,541	209,890	466,246	22.01	21,183
2014	8,220.79	2,713	2,387	5,834	22.33	261
2016	72,769.80	20,565	18,095	54,675	22.85	2,393
2017	9,243.96	2,381	2,095	7,149	23.06	310
2018	6,611.16	1,532	1,348	5,263	23.21	227
2019	682,880.32	139,308	122,576	560,304	23.41	23,934
2020	2,605,924.48	456,037	401,263	2,204,661	23.57	93,537
2021	2,579,691.42	372,507	327,765	2,251,926	23.70	95,018
2022	5,039,120.58	563,878	496,151	4,542,970	23.81	190,801
2023	6,267,832.56	483,877	425,759	5,842,074	23.91	244,336
2024	6,458,804.40	260,290	229,027	6,229,777	23.81	261,645
2025	1,944,539.28	20,223	17,794	1,926,745	23.79	80,990
	26,945,408.21	2,855,589	2,512,607	24,432,801		1,031,491

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.7 3.83

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 311.52 PUMPING EQUIPMENT - SOURCE OF SUPPLY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 39-S0						
NET SALVAGE PERCENT.. 0						
1995	500.74	321	282	219	16.73	13
1997	242.21	149	131	111	17.45	6
2007	302,979.30	141,794	124,763	178,216	20.46	8,710
2008	106,545.19	47,999	42,234	64,311	20.74	3,101
2009	90,997.69	39,311	34,589	56,409	21.04	2,681
2010	665,309.01	275,438	242,356	422,953	21.23	19,922
2011	673,316.56	264,883	233,068	440,249	21.59	20,391
2012	213,917.90	79,813	70,227	143,691	21.84	6,579
2013	1,167,611.55	411,933	362,456	805,156	22.01	36,581
2014	1,470,086.74	485,129	426,861	1,043,226	22.33	46,719
2015	1,333,851.63	409,492	360,309	973,543	22.57	43,134
2016	1,650,181.56	466,341	410,329	1,239,853	22.85	54,261
2017	2,025,413.90	521,747	459,081	1,566,333	23.06	67,924
2018	970,045.83	224,760	197,764	772,282	23.21	33,274
2019	325,033.26	66,307	58,343	266,690	23.41	11,392
2020	119,694.64	20,947	18,431	101,264	23.57	4,296
2021	268,274.05	38,739	34,086	234,188	23.70	9,881
2023	21,622.78	1,669	1,469	20,154	23.91	843
	11,405,624.54	3,496,772	3,076,779	8,328,846		369,708

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.5 3.24

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 311.53 PUMPING EQUIPMENT - WATER TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 39-S0						
NET SALVAGE PERCENT.. 0						
1910	137.73	138	138			
1917	133.00	133	133			
1919	8,727.40	8,727	8,727			
1928	134.45	134	134			
1929	274.09	274	274			
1930	10.36	10	10			
1931	3,609.84	3,610	3,610			
1937	1,084.39	1,084	1,084			
1939	195.67	196	196			
1941	233.57	234	234			
1942	901.65	902	902			
1944	22.40	22	22			
1945	612.26	612	612			
1946	36.51	37	37			
1947	175.93	176	176			
1948	1,721.87	1,710	1,505	217	0.52	217
1950	176.72	174	153	24	1.34	18
1951	14,946.31	14,710	12,942	2,004	1.19	1,684
1952	33,162.46	32,440	28,542	4,620	1.63	2,834
1953	14,955.45	14,537	12,790	2,165	2.07	1,046
1954	9,781.62	9,445	8,310	1,472	2.53	582
1955	2,307.03	2,212	1,946	361	2.99	121
1956	984.21	937	824	160	3.46	46
1957	15,308.52	14,574	12,823	2,486	3.43	725
1958	2,821.39	2,665	2,345	476	3.92	121
1959	30,581.95	28,661	25,217	5,365	4.42	1,214
1960	74,879.69	70,087	61,664	13,216	4.44	2,977
1961	172,778.06	160,338	141,069	31,709	4.97	6,380
1962	3,846.01	3,538	3,113	733	5.49	134
1963	21,459.38	19,691	17,325	4,134	5.57	742
1964	32,655.26	29,680	26,113	6,542	6.11	1,071
1965	199,549.50	179,595	158,012	41,538	6.67	6,228
1966	11,660.13	10,457	9,200	2,460	6.79	362
1967	28,880.66	25,629	22,549	6,332	7.36	860
1968	95,517.72	84,390	74,248	21,270	7.52	2,828
1969	307,919.76	270,723	238,189	69,731	7.69	9,068
1970	5,567.23	4,838	4,257	1,310	8.29	158
1971	51,979.05	44,910	39,513	12,466	8.50	1,467
1972	423,176.07	361,096	317,701	105,475	9.11	11,578
1973	5,691,249.88	4,823,903	4,244,189	1,447,061	9.35	154,766
1974	22,347.74	18,806	16,546	5,802	9.61	604

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 311.53 PUMPING EQUIPMENT - WATER TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 39-S0						
NET SALVAGE PERCENT.. 0						
1975	112,278.57	93,753	82,486	29,793	9.88	3,015
1976	70,968.42	58,769	51,706	19,262	10.17	1,894
1977	19,388.63	15,821	13,920	5,469	10.82	505
1978	9,787.72	7,912	6,961	2,827	11.14	254
1979	173,726.38	139,051	122,341	51,385	11.47	4,480
1980	146,097.95	115,710	101,805	44,293	11.82	3,747
1981	505,230.20	395,696	348,143	157,087	12.18	12,897
1982	684,624.45	532,843	468,808	215,816	12.25	17,618
1983	229,348.41	176,277	155,093	74,255	12.64	5,875
1984	311,320.96	236,137	207,759	103,562	13.05	7,936
1985	643,142.22	481,070	423,257	219,885	13.48	16,312
1986	407,620.75	302,047	265,748	141,873	13.63	10,409
1987	667,775.86	487,209	428,659	239,117	14.08	16,983
1988	283,751.47	203,677	179,200	104,551	14.55	7,186
1989	418,946.17	297,117	261,411	157,535	14.76	10,673
1990	4,401,706.59	3,081,195	2,710,912	1,690,795	15.00	112,720
1991	1,019,819.94	700,412	616,240	403,580	15.50	26,037
1992	985,449.05	666,656	586,540	398,909	15.78	25,279
1993	1,214,131.28	808,126	711,009	503,122	16.08	31,289
1994	342,251.03	223,866	196,963	145,288	16.39	8,864
1995	3,082,931.12	1,979,242	1,741,386	1,341,545	16.73	80,188
1996	1,060,183.76	667,174	586,996	473,188	17.08	27,704
1997	3,345,175.84	2,060,628	1,812,991	1,532,185	17.45	87,804
1998	1,034,657.53	625,761	550,560	484,098	17.64	27,443
1999	3,189,091.46	1,882,202	1,656,008	1,533,083	18.05	84,935
2000	2,409,237.91	1,391,335	1,224,131	1,185,107	18.29	64,795
2001	2,395,199.84	1,350,893	1,188,549	1,206,651	18.55	65,049
2002	1,311,520.09	717,926	631,649	679,871	19.02	35,745
2003	2,219,803.79	1,186,707	1,044,094	1,175,710	19.15	61,395
2004	383,622.14	198,985	175,072	208,550	19.49	10,700
2005	64,788.35	32,524	28,615	36,173	19.84	1,823
2006	234,701.03	114,159	100,440	134,261	20.06	6,693
2007	1,472,539.40	689,148	606,330	866,209	20.46	42,337
2008	315,637.75	142,195	125,107	190,531	20.74	9,187
2009	166,046.08	71,732	63,112	102,934	21.04	4,892
2010	222,616.68	92,163	81,087	141,530	21.23	6,667
2011	329,273.84	129,536	113,969	215,305	21.59	9,972
2012	460,640.66	171,865	151,211	309,430	21.84	14,168
2013	203,020.58	71,626	63,018	140,003	22.01	6,361
2014	121,523.26	40,103	35,284	86,239	22.33	3,862
2015	386,471.90	118,647	104,388	282,084	22.57	12,498

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 311.53 PUMPING EQUIPMENT - WATER TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 39-S0						
NET SALVAGE PERCENT.. 0						
2016	297,614.05	84,106	73,999	223,615	22.85	9,786
2017	66,657.04	17,171	15,107	51,550	23.06	2,235
2018	891,894.73	206,652	181,818	710,077	23.21	30,594
2019	112,378.15	22,925	20,170	92,208	23.41	3,939
2020	142,298.54	24,902	21,909	120,390	23.57	5,108
2021	438,896.41	63,377	55,761	383,135	23.70	16,166
2022	118,121.94	13,218	11,629	106,493	23.81	4,473
2023	587,754.33	45,375	39,922	547,832	23.91	22,912
2024	25,792.73	1,039	914	24,879	23.81	1,045
2025	1,130,062.20	11,753	10,341	1,119,721	23.79	47,067
	48,154,022.10	29,494,448	25,951,902	22,202,120		1,339,347

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.6 2.78

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 311.54 PUMPING EQUIPMENT - TRANSMISSION AND DISTRIBUTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 39-S0						
NET SALVAGE PERCENT.. 0						
1999	35,292.32	20,830	18,328	16,964	18.05	940
2000	475,480.08	274,590	241,609	233,871	18.29	12,787
2001	36,531.40	20,604	18,129	18,402	18.55	992
2002	538,352.70	294,694	259,299	279,054	19.02	14,672
2003	70,588.30	37,737	33,204	37,384	19.15	1,952
2004	268,409.81	139,224	122,502	145,908	19.49	7,486
2005	16,038.24	8,051	7,084	8,954	19.84	451
2006	189,538.24	92,191	81,118	108,420	20.06	5,405
2007	1,098,486.35	514,092	452,345	646,141	20.46	31,581
2008	658,548.44	296,676	261,043	397,505	20.74	19,166
2009	1,314,447.17	567,841	499,638	814,809	21.04	38,727
2010	291,357.56	120,622	106,134	185,224	21.23	8,725
2011	161,831.12	63,664	56,017	105,814	21.59	4,901
2012	145,779.02	54,390	47,857	97,922	21.84	4,484
2013	243,526.60	85,916	75,597	167,930	22.01	7,630
2015	53,358.27	16,381	14,414	38,944	22.57	1,725
2016	287,116.14	81,139	71,394	215,722	22.85	9,441
2017	135,483.94	34,901	30,709	104,775	23.06	4,544
2018	157,143.96	36,410	32,037	125,107	23.21	5,390
2019	27,912.06	5,694	5,010	22,902	23.41	978
2020	81,516.58	14,265	12,552	68,965	23.57	2,926
2021	3,000.02	433	381	2,619	23.70	111
2022	48,563.86	5,434	4,781	43,783	23.81	1,839
2023	2,922,287.54	225,601	198,504	2,723,784	23.91	113,918
2024	28,865.32	1,163	1,023	27,842	23.81	1,169
2025	543,332.19	5,651	4,973	538,359	23.79	22,630
	9,832,787.23	3,018,194	2,655,682	7,177,105		324,570

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.1 3.30

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEW HERSHEY TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2067						
NET SALVAGE PERCENT.. 0						
1992	4,506,915.84	2,810,963	2,739,646	1,767,270	19.91	88,763
1993	236.04	144	140	96	20.36	5
1994	5,203.89	3,130	3,051	2,153	20.55	105
1995	830.13	488	476	355	21.02	17
1996	1,183.76	683	666	518	21.25	24
1998	5,798.79	3,194	3,113	2,686	22.02	122
2001	17,726.99	9,019	8,790	8,937	23.17	386
2008	30,628.68	12,184	11,875	18,754	25.74	729
2009	156,208.55	59,484	57,975	98,234	26.02	3,775
2012	3,190,991.80	1,028,776	1,002,675	2,188,317	27.32	80,099
2013	143,928.90	43,524	42,420	101,509	27.68	3,667
2014	144,316.86	40,640	39,609	104,708	28.06	3,732
2021	1,294,711.77	146,561	142,843	1,151,869	31.34	36,754
2024	49,467.62	1,459	1,422	48,046	32.90	1,460
	9,548,149.62	4,160,249	4,054,699	5,493,451		219,638
BANGOR TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2064						
NET SALVAGE PERCENT.. 0						
1989	2,809,962.50	1,851,203	1,804,236	1,005,726	18.64	53,955
1990	10,623.39	6,879	6,704	3,919	19.05	206
1994	8,028.91	4,853	4,730	3,299	20.28	163
2000	691.60	365	356	336	22.39	15
2007	6,598.67	2,779	2,708	3,890	24.74	157
2008	51,019.15	20,642	20,118	30,901	25.02	1,235
2009	13,787.45	5,316	5,181	8,606	25.49	338
2010	29,160.31	10,716	10,444	18,716	25.82	725
2012	25,731.93	8,463	8,248	17,484	26.53	659
2013	10,033.12	3,094	3,016	7,018	26.91	261
2014	10,972.92	3,150	3,070	7,903	27.31	289
	2,976,609.95	1,917,460	1,868,812	1,107,798		58,003

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MOSHANNON VALLEY						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2043						
NET SALVAGE PERCENT.. 0						
1988	2,378,740.29	1,742,665	1,698,452	680,288	13.51	50,354
1990	6,544.83	4,696	4,577	1,968	13.78	143
1993	8,633.92	5,995	5,843	2,791	14.08	198
1994	35,338.97	24,211	23,597	11,742	14.25	824
1995	21,272.50	14,423	14,057	7,215	14.25	506
2011	15,381.16	7,171	6,989	8,392	16.03	524
	2,465,911.67	1,799,161	1,753,515	712,397		52,549
NORRISTOWN PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2057						
NET SALVAGE PERCENT.. 0						
1997	3,019,786.27	1,758,724	1,714,103	1,305,683	20.08	65,024
1998	64,849.95	36,945	36,008	28,842	20.39	1,415
1999	312,258.00	174,552	170,123	142,135	20.51	6,930
2000	128,124.58	69,828	68,056	60,068	20.87	2,878
2001	405,208.19	215,895	210,417	194,791	21.05	9,254
	3,930,226.99	2,255,944	2,198,708	1,731,519		85,501
NORRISTOWN PLANT NO. 2						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2049						
NET SALVAGE PERCENT.. 0						
1982	316.42	235	229	87	14.80	6
1990	43,914.68	29,972	29,212	14,703	16.28	903
1995	1,272,362.26	809,222	788,691	483,671	17.17	28,170
1999	3,434,290.64	2,035,847	1,984,195	1,450,095	17.86	81,192
2004	9,652.67	5,108	4,978	4,674	18.68	250
2006	18,839.86	9,414	9,175	9,665	19.02	508
2010	11,538.67	4,985	4,859	6,680	19.72	339
2011	9,238.54	3,816	3,719	5,519	19.90	277
2012	111,639.37	43,830	42,718	68,921	20.11	3,427
2013	126,470.76	46,895	45,705	80,766	20.36	3,967
2014	90,582.18	31,586	30,785	59,798	20.55	2,910

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORRISTOWN PLANT NO. 2						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2049						
NET SALVAGE PERCENT.. 0						
2018	33,127.07	8,209	8,001	25,126	21.25	1,182
2019	110.86	24	23	87	21.40	4
2021	4,084,181.09	633,865	617,783	3,466,398	21.77	159,228
2023	1,499,563.30	123,864	120,721	1,378,842	22.21	62,082
	10,745,828.37	3,786,872	3,690,795	7,055,033		344,445
SILVER SPRINGS FILTER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2061						
NET SALVAGE PERCENT.. 0						
1969	592,011.90	484,029	471,749	120,263	12.49	9,629
1970	0.18		0			
1971	85.00	68	66	19	13.11	1
1972	77.00	62	60	17	13.23	1
1973	159.00	126	123	36	13.79	3
1977	915.82	699	681	235	14.89	16
1982	1,483.91	1,072	1,045	439	16.52	27
1984	2,142.27	1,511	1,473	670	17.14	39
1985	5,679.13	3,975	3,874	1,805	17.14	105
1986	274.00	189	184	90	17.50	5
1989	906.66	601	586	321	18.35	17
1990	675,240.20	439,581	428,428	246,812	18.76	13,156
1991	1,313,537.46	839,613	818,311	495,226	19.19	25,806
1992	142.08	90	88	54	19.36	3
1994	3,438.13	2,089	2,036	1,402	20.02	70
1995	41,956.14	25,048	24,413	17,544	20.25	866
2000	21,291.43	11,391	11,102	10,189	21.73	469
2001	8,729.22	4,546	4,431	4,299	22.08	195
2004	27,520.99	13,119	12,786	14,735	23.05	639
2007	0.06		0			
2008	38,004.78	15,635	15,238	22,766	24.32	936
2009	43,188.45	16,999	16,568	26,621	24.65	1,080
2011	1,847,904.99	659,702	642,965	1,204,940	25.22	47,777
2012	4,021.14	1,354	1,320	2,701	25.61	105

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SILVER SPRINGS FILTER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2061						
NET SALVAGE PERCENT.. 0						
2013	246,296.50	77,731	75,759	170,538	26.02	6,554
2014	12,654.23	3,730	3,635	9,019	26.31	343
2021	4,157,197.84	505,515	492,690	3,664,508	28.89	126,843
	9,044,858.51	3,108,475	3,029,610	6,015,249		234,685
ONEIDA VALLEY TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2047						
NET SALVAGE PERCENT.. 0						
1972	812,568.92	658,912	642,195	170,374	12.36	13,784
1973	4,159.20	3,352	3,267	892	12.52	71
1974	84.31	68	66	18	12.69	1
1982	1,394,614.35	1,049,447	1,022,821	371,793	14.14	26,294
1983	757.95	567	553	205	14.18	14
1984	1,092.20	806	786	307	14.56	21
1985	1,695.89	1,241	1,210	486	14.64	33
1986	158,342.13	114,861	111,947	46,395	14.76	3,143
1987	5,238.49	3,762	3,667	1,572	14.91	105
1990	9,016.06	6,248	6,089	2,927	15.51	189
1994	11,504.67	7,561	7,369	4,136	16.17	256
1996	206,838.17	131,963	128,615	78,223	16.45	4,755
1997	211,238.37	132,489	129,128	82,111	16.64	4,935
1998	142,198.49	87,921	85,690	56,508	16.67	3,390
2006	3,287.36	1,693	1,650	1,637	17.90	91
2007	4,241.17	2,115	2,061	2,180	18.10	120
2008	44,084.18	21,209	20,671	23,413	18.34	1,277
2009	3,924.36	1,821	1,775	2,150	18.48	116
2012	12.52	5	5	8	18.85	
2013	55,551.77	21,465	20,920	34,631	19.06	1,817
2014	2,179.04	793	773	1,406	19.21	73
2022	10,566.18	1,350	1,316	9,250	20.47	452
2023	2,336,729.60	206,567	201,326	2,135,403	20.62	103,560
	5,419,925.38	2,456,216	2,393,899	3,026,026		164,497

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TWO LICK CREEK TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. 0						
1906	1,384.00	1,384	1,384			
1909	3,521.00	3,521	3,521			
1910	203.00	203	203			
1924	1,765.00	1,765	1,765			
1927	135.95	136	136			
1928	129.00	128	125	4	1.04	4
1935	11.26	11	11			
1958	29.15	26	25	4	7.63	1
1963	1,322.35	1,172	1,142	180	7.93	23
1965	219,097.73	191,930	187,048	32,050	8.49	3,775
1966	70.40	61	59	11	8.57	1
1969	304,225.19	264,067	257,350	46,875	8.52	5,502
1982	1,188,330.51	970,866	946,170	242,160	9.63	25,146
1983	68,041.39	55,154	53,751	14,290	9.81	1,457
1987	17,693.12	13,985	13,629	4,064	10.08	403
1988	20,150.57	15,881	15,477	4,674	9.95	470
1989	76,072.02	59,427	57,915	18,157	10.08	1,801
1990	7,021.40	5,431	5,293	1,729	10.25	169
1992	11,166.13	8,512	8,295	2,871	10.29	279
1994	1,180,765.42	882,150	859,711	321,054	10.49	30,606
1996	5,063.26	3,715	3,621	1,443	10.53	137
1997	1,346.73	977	952	395	10.61	37
2000	1,658.35	1,161	1,131	527	10.71	49
2008	8,355.53	5,043	4,915	3,441	11.17	308
2009	44,551.46	26,232	25,565	18,987	11.17	1,700
2013	396,506.56	203,646	198,466	198,041	11.36	17,433
2014	57.46	28	27	30	11.42	3
	3,558,673.94	2,716,612	2,647,689	910,985		89,304
NEW CASTLE FILTER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2060						
NET SALVAGE PERCENT.. 0						
1903	17,503.17	17,503	17,503			
1929	43,855.65	43,364	42,256	1,600	1.09	1,468
1949	14,516.83	13,350	13,009	1,508	6.64	227

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEW CASTLE FILTER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2060						
NET SALVAGE PERCENT.. 0						
1952	53.74	49	48	6	7.65	1
1957	163.91	145	141	23	8.92	3
1959	27,442.45	24,089	23,474	3,969	9.19	432
1961	6.17	5	5	1	10.07	
1968	32.03	26	25	7	11.97	1
1970	511.02	416	405	106	12.57	8
1982	1,666.07	1,211	1,180	486	16.17	30
1985	1,563,397.08	1,094,378	1,066,419	496,978	17.14	28,995
1986	5,921.61	4,088	3,984	1,938	17.50	111
1987	2,927.82	1,992	1,941	987	17.87	55
1989	47,324.37	31,348	30,547	16,777	18.35	914
1992	833,432.94	525,313	511,892	321,541	19.36	16,609
1994	1,012.05	618	602	410	19.76	21
1995	3,900.84	2,341	2,281	1,620	20.00	81
1996	23,488.35	13,759	13,407	10,081	20.50	492
1997	20,494.09	11,764	11,463	9,031	20.78	435
1998	42,681.51	23,970	23,358	19,324	21.08	917
1999	151,626.25	83,576	81,441	70,185	21.17	3,315
2000	79,017.12	42,472	41,387	37,630	21.51	1,749
2006	2,632.42	1,180	1,150	1,483	23.37	63
2007	9,708.32	4,194	4,087	5,621	23.67	237
2008	3,214.95	1,334	1,300	1,915	23.98	80
2009	4,864.53	1,930	1,881	2,984	24.32	123
2012	233,587.43	79,256	77,231	156,356	25.31	6,178
2013	57,995.33	18,512	18,039	39,956	25.59	1,561
2014	709,750.07	211,576	206,171	503,579	25.90	19,443
2023	4,260,850.53	272,694	265,727	3,995,123	29.25	136,585
	8,163,578.65	2,526,453	2,462,354	5,701,225		220,134
E.H. ALDRICH STATION						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. 0						
1961	80,911.88	70,944	69,144	11,768	8.99	1,309
1962	5,350.86	4,686	4,567	784	8.94	88
1963	479.89	417	406	73	9.43	8

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
E.H. ALDRICH STATION						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. 0						
1964	977.76	847	826	152	9.42	16
1966	240.00	205	200	40	9.97	4
1969	474,176.86	400,964	390,791	83,386	10.23	8,151
1970	4,015.31	3,379	3,293	722	10.36	70
1972	6,866.34	5,713	5,568	1,298	10.69	121
1975	15,658.45	12,840	12,514	3,144	10.98	286
1976	5,336.00	4,340	4,230	1,106	11.24	98
1979	5,834.00	4,670	4,552	1,282	11.47	112
1980	1,374.20	1,095	1,067	307	11.50	27
1981	8,541.92	6,765	6,593	1,949	11.56	169
1982	296,991.36	232,425	226,528	70,463	11.95	5,896
1983	48,573.14	37,741	36,783	11,790	12.05	978
1984	1,323.05	1,025	999	324	11.91	27
1986	1,829.56	1,391	1,356	474	12.28	39
1987	770.54	583	568	202	12.25	16
1988	1,916.04	1,432	1,396	520	12.50	42
1989	995.67	738	719	276	12.54	22
1990	12,231.45	8,990	8,762	3,470	12.62	275
1991	42,884.78	31,203	30,411	12,473	12.73	980
1992	1,006.23	724	706	301	12.87	23
1993	7,180,454.66	5,123,972	4,993,972	2,186,483	12.84	170,287
1994	16,957.32	11,933	11,630	5,327	13.05	408
1995	1,163,518.36	809,809	789,263	374,255	13.10	28,569
1996	136,034.19	93,496	91,124	44,910	13.19	3,405
1997	2,217,681.20	1,502,701	1,464,576	753,105	13.32	56,539
2000	62,308.54	40,345	39,321	22,987	13.61	1,689
2001	339,034.47	216,440	210,949	128,086	13.59	9,425
2006	14,081.71	8,080	7,875	6,207	14.11	440
2007	28,838.76	16,144	15,734	13,104	14.15	926
2012	4,153,926.68	1,954,838	1,905,242	2,248,685	14.62	153,809
2013	2,073,887.49	930,761	907,147	1,166,741	14.74	79,155
2014	191,425.87	81,701	79,628	111,798	14.77	7,569
2017	144,046.69	50,013	48,744	95,303	15.04	6,337
2018	139,569.24	44,160	43,040	96,530	15.12	6,384
2019	272,566.83	77,191	75,233	197,334	15.19	12,991
	19,152,617.30	11,794,701	11,495,458	7,657,159		556,690

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAYS MINE STATION TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2060						
NET SALVAGE PERCENT.. 0						
1894	9,692.00	9,692	9,692			
1905	584.13	584	584			
1906	38,476.97	38,477	38,477			
1909	54.95	55	55			
1915	149.00	149	149			
1923	28,824.04	28,824	28,824			
1928	1,754.14	1,736	1,692	62	1.04	60
1929	1,618.00	1,600	1,559	59	1.09	54
1930	2,023.01	1,999	1,948	75	1.15	65
1931	37,143.90	36,661	35,725	1,418	1.24	1,144
1935	498.19	484	472	27	2.59	10
1937	50,237.31	48,630	47,389	2,848	2.91	979
1951	25,161.08	22,902	22,318	2,844	7.30	390
1952	66,350.50	60,060	58,527	7,823	7.65	1,023
1953	143,183.72	129,896	126,581	16,603	7.37	2,253
1954	39,536.75	35,650	34,740	4,797	7.74	620
1955	2,412.48	2,162	2,107	306	8.12	38
1957	565.19	500	487	78	8.92	9
1958	2,118.16	1,859	1,812	307	9.34	33
1959	209.59	184	179	30	9.19	3
1962	233.82	200	195	39	10.53	4
1963	603.47	516	503	101	10.46	10
1967	210.00	174	170	40	11.93	3
1968	3,514.01	2,904	2,830	684	11.97	57
1969	930.65	761	742	189	12.49	15
1971	355.64	286	279	77	13.11	6
1972	2,839.64	2,273	2,215	625	13.23	47
1975	176,525.54	137,690	134,176	42,349	14.10	3,003
1976	21,913.07	16,858	16,428	5,485	14.69	373
1983	20,080.65	14,422	14,054	6,027	16.48	366
1985	76,193.86	53,336	51,975	24,219	17.14	1,413
1986	221.00	153	149	72	17.50	4
1987	1,190.45	810	789	401	17.87	22
1989	639,957.84	423,908	413,090	226,868	18.35	12,363
1990	8,564,337.62	5,575,384	5,433,104	3,131,233	18.76	166,910
1991	3,823,475.88	2,456,966	2,394,266	1,429,210	18.91	75,580
1993	8,838.96	5,487	5,347	3,492	19.55	179
1994	5,821.03	3,555	3,464	2,357	19.76	119
1995	6,669.93	4,002	3,900	2,770	20.00	138

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAYS MINE STATION TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2060						
NET SALVAGE PERCENT.. 0						
1996	4,476.61	2,622	2,555	1,922	20.50	94
1997	75,990.58	43,619	42,506	33,485	20.78	1,611
1998	7,672.53	4,309	4,199	3,473	21.08	165
2001	250,469.04	131,045	127,701	122,768	21.87	5,614
2006	39,725.44	17,813	17,358	22,367	23.37	957
2008	67,546.77	28,018	27,303	40,244	23.98	1,678
2009	785.87	312	304	482	24.32	20
2010	29,994.96	11,338	11,049	18,946	24.68	768
2012	11,514,274.26	3,906,793	3,807,095	7,707,180	25.31	304,511
2013	25,957.50	8,286	8,075	17,883	25.59	699
2014	92,604.55	27,605	26,901	65,704	25.90	2,537
2017	198,983.17	45,527	44,365	154,618	26.97	5,733
2018	195,195.65	39,761	38,746	156,449	27.36	5,718
	26,308,183.10	13,388,837	13,049,149	13,259,034		597,398
SUSQUEHANNA FILTER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2070						
NET SALVAGE PERCENT.. 0						
1920	2.00	2	2			
1927	119.00	119	119			
1929	5,945.58	5,879	5,730	216	1.09	198
1931	5,319.00	5,250	5,117	202	1.24	163
1947	278.00	258	251	27	6.03	4
1954	493.00	445	434	59	7.74	8
1956	179.54	160	156	24	8.52	3
1957	631.36	558	544	88	8.92	10
1963	842.00	720	702	140	10.46	13
1973	26,394.70	20,862	20,333	6,062	13.79	440
1979	391.74	292	285	107	15.73	7
1982	7,848.56	5,670	5,526	2,322	16.52	141
1984	1,071.66	751	732	340	17.48	19
1985	34,553.31	23,911	23,304	11,249	17.80	632
1986	19,163.69	13,079	12,747	6,417	18.14	354
1990	8,393.40	5,405	5,268	3,126	19.35	162
1995	1,937,167.63	1,133,243	1,104,489	832,679	21.28	39,130

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SUSQUEHANNA FILTER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2070						
NET SALVAGE PERCENT.. 0						
1998	37.76	21	20	17	22.26	1
2008	12,798.62	5,048	4,920	7,879	26.10	302
2009	27,067.43	10,177	9,919	17,149	26.55	646
2010	27,009.76	9,642	9,397	17,612	27.02	652
2011	5,393.93	1,820	1,774	3,620	27.49	132
2012	68,345.06	21,768	21,216	47,129	27.82	1,694
2014	10,788.07	2,979	2,903	7,885	28.84	273
	2,200,234.80	1,268,059	1,235,887	964,348		44,984
YARDLEY - MILL ROAD TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2057						
NET SALVAGE PERCENT.. 0						
1997	3,609,291.42	2,102,051	2,048,720	1,560,572	20.08	77,718
1998	636,566.96	362,652	353,451	283,116	20.39	13,885
1999	22,865.33	12,782	12,458	10,408	20.51	507
2001	3,473.57	1,851	1,804	1,670	21.05	79
2007	40,599.49	17,904	17,450	23,150	22.82	1,014
2008	19,404.61	8,247	8,038	11,367	23.00	494
2010	38,695.00	15,033	14,652	24,043	23.61	1,018
2012	12,166.56	4,255	4,147	8,020	24.17	332
2013	106,076.97	34,878	33,993	72,084	24.50	2,942
2014	22,389.82	6,896	6,721	15,669	24.71	634
2021	2,288,196.37	296,550	289,026	1,999,170	26.86	74,429
	6,799,726.10	2,863,099	2,790,459	4,009,267		173,052
SCRANTON WTP						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
1990	5,800,081.59	3,938,255	3,838,338	1,961,744	16.55	118,534
1991	10,808.16	7,239	7,055	3,753	16.76	224
1992	63.36	42	41	22	17.00	1
1993	1,858.78	1,213	1,182	677	17.02	40

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SCRANTON WTP						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
1994	2,129.12	1,366	1,331	798	17.31	46
1995	39,713.08	25,138	24,500	15,213	17.39	875
1998	71.71	43	42	30	18.05	2
1999	8,425.15	4,951	4,825	3,600	18.25	197
2000	32,575.38	18,731	18,256	14,320	18.48	775
2001	1,233.88	696	678	556	18.55	30
2003	779.79	419	408	371	18.98	20
2004	1,532.72	801	781	752	19.16	39
2007	36,939.80	17,620	17,173	19,767	19.74	1,001
2008	184,433.05	84,968	82,812	101,621	19.90	5,107
2009	133,091.40	58,986	57,489	75,602	20.10	3,761
2010	32,619.58	13,847	13,496	19,124	20.34	940
2012	31,903.15	12,318	12,005	19,898	20.67	963
2013	528.32	193	188	340	20.89	16
2014	77,664.18	26,569	25,895	51,769	21.15	2,448
2017	19,208.64	5,179	5,048	14,161	21.67	653
	6,415,660.84	4,218,574	4,111,545	2,304,116		135,672
BROWNELL WTP						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
1990	2,274,590.11	1,544,447	1,505,262	769,328	16.55	46,485
1991	121,464.63	81,357	79,293	42,172	16.76	2,516
1992	1,960.79	1,294	1,261	700	17.00	41
1993	35.91	23	22	13	17.02	1
1995	601.31	381	371	230	17.39	13
1999	5.76	3	3	3	18.25	
2000	1,848.92	1,063	1,036	813	18.48	44
2001	375.44	212	207	169	18.55	9
2006	8,629.98	4,247	4,139	4,491	19.61	229
2007	58.48	28	27	31	19.74	2
2009	16,915.26	7,497	7,307	9,608	20.10	478
2010	7,308.81	3,103	3,024	4,285	20.34	211
2012	119,943.23	46,310	45,135	74,808	20.67	3,619

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWNELL WTP						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
2013	41,899.64	15,285	14,897	27,002	20.89	1,293
2014	19,329.32	6,613	6,445	12,884	21.15	609
2019	1,090.61	233	227	864	22.09	39
	2,616,058.20	1,712,096	1,668,658	947,400		55,589
CHINCHILLA WTP						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
1893	14,836.59	14,837	14,837			
1907	187.12	187	187			
1910	1,427.96	1,428	1,428			
1921	42,429.29	42,429	42,429			
1990	1,456,186.59	988,751	962,373	493,813	16.55	29,838
1991	125,225.99	83,876	81,638	43,588	16.76	2,601
1992	1,469.28	970	944	525	17.00	31
1993	650.89	425	414	237	17.02	14
1994	2,419.58	1,553	1,512	908	17.31	52
1995	10,944.29	6,928	6,743	4,201	17.39	242
1997	674.81	412	401	274	17.87	15
1998	244.82	147	143	102	18.05	6
1999	163.20	96	93	70	18.25	4
2001	18,845.86	10,629	10,345	8,500	18.55	458
2005	80,991.72	41,144	40,046	40,945	19.37	2,114
2008	16,964.75	7,816	7,607	9,357	19.90	470
	1,773,662.74	1,201,628	1,171,142	602,521		35,845
NESBITT WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. 0						
1988	2,766,083.55	1,954,791	1,905,196	860,888	15.36	56,047
1989	20,213.19	14,117	13,759	6,454	15.55	415
1990	4,961.45	3,421	3,334	1,627	15.76	103

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NESBITT WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. 0						
1991	16,130.80	10,969	10,691	5,440	16.00	340
1992	1,148.36	769	749	399	16.26	25
1993	6,916.77	4,582	4,466	2,451	16.31	150
1994	1,753.58	1,142	1,113	641	16.62	39
1995	13,725.94	8,812	8,588	5,138	16.73	307
1997	1,057.68	657	640	417	17.05	24
1998	3,562.34	2,174	2,119	1,443	17.25	84
1999	49,989.25	30,024	29,262	20,727	17.29	1,199
2000	13,244.43	7,781	7,584	5,661	17.55	323
2001	577.08	332	324	254	17.67	14
2007	20,878.82	10,260	10,000	10,879	18.63	584
2008	8,002.36	3,796	3,700	4,303	18.84	228
2009	39,060.79	17,874	17,421	21,640	18.97	1,141
2010	14,986.30	6,564	6,397	8,589	19.25	446
2012	81,800.26	32,646	31,818	49,983	19.57	2,554
2013	32,118.74	12,141	11,833	20,286	19.75	1,027
2014	28,769.10	10,253	9,993	18,776	19.86	945
2016	562,914.51	173,265	168,869	394,045	20.24	19,469
2018	85,920.60	21,832	21,278	64,643	20.55	3,146
	3,773,815.90	2,328,202	2,269,133	1,504,683		88,610
CRYSTAL LAKE WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2052						
NET SALVAGE PERCENT.. 0						
1992	4,741,364.03	3,098,007	3,019,408	1,721,956	17.51	98,341
1993	54,356.78	34,962	34,075	20,282	17.75	1,143
1995	25,387.66	15,842	15,440	9,948	18.08	550
1997	3,078.16	1,853	1,806	1,272	18.51	69
1998	3,543.58	2,086	2,033	1,511	18.87	80
2000	3,463.67	1,957	1,907	1,556	19.25	81
2001	1,211.20	669	652	559	19.48	29
2007	5,025.88	2,334	2,275	2,751	20.76	133
2008	8,813.12	3,955	3,855	4,958	20.88	237
2009	33,412.18	14,381	14,016	19,396	21.17	916
2010	3,395.99	1,401	1,365	2,031	21.36	95

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CRYSTAL LAKE WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2052						
NET SALVAGE PERCENT.. 0						
2012	39,565.46	14,762	14,387	25,178	21.84	1,153
2013	53,719.47	18,952	18,471	35,248	22.01	1,601
2014	49,390.50	16,353	15,938	33,452	22.22	1,505
2019	2,864.92	584	569	2,296	23.41	98
	5,028,592.60	3,228,098	3,146,198	1,882,395		106,031
CEASETOWN WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2053						
NET SALVAGE PERCENT.. 0						
1993	7,988,456.15	5,112,612	4,982,900	3,005,556	18.00	166,975
1994	44,194.91	27,812	27,106	17,089	18.26	936
1995	112,706.90	69,653	67,886	44,821	18.54	2,418
1997	80,693.83	48,126	46,905	33,789	18.95	1,783
1998	3,366.88	1,973	1,923	1,444	19.08	76
1999	532.85	305	297	236	19.45	12
2000	9,264.78	5,188	5,056	4,208	19.64	214
2001	28,375.90	15,527	15,133	13,243	19.86	667
2006	0.33		0			
2007	9,549.60	4,383	4,272	5,278	21.22	249
2008	2,264.03	1,001	976	1,288	21.46	60
2009	26,199.97	11,151	10,868	15,332	21.59	710
2010	165,181.88	67,146	65,442	99,740	21.90	4,554
2012	34,593.21	12,727	12,404	22,189	22.34	993
2013	128,885.26	44,697	43,563	85,322	22.60	3,775
2014	37,093.23	12,078	11,772	25,322	22.78	1,112
2019	8,081.58	1,615	1,574	6,508	24.03	271
	8,679,441.29	5,435,994	5,298,078	3,381,363		184,805

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WATRES WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2053						
NET SALVAGE PERCENT.. 0						
1993	8,684,716.46	5,558,219	5,417,202	3,267,515	18.00	181,529
1994	463,999.38	291,995	284,587	179,413	18.26	9,825
1995	152,290.96	94,116	91,728	60,563	18.54	3,267
1996	1,500.56	914	891	610	18.62	33
1998	91.08	53	52	39	19.08	2
2000	2,132.55	1,194	1,164	969	19.64	49
2001	1,280.73	701	683	598	19.86	30
2003	1,537.06	801	781	756	20.19	37
2008	38,154.92	16,864	16,436	21,719	21.46	1,012
2009	16,416.46	6,987	6,810	9,607	21.59	445
2010	6,304.52	2,563	2,498	3,807	21.90	174
2012	36,404.23	13,393	13,053	23,351	22.34	1,045
2013	70,933.95	24,600	23,976	46,958	22.60	2,078
2014	19,921.37	6,486	6,321	13,600	22.78	597
	9,495,684.23	6,018,886	5,866,181	3,629,503		200,123
HUNTSVILLE WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2075						
NET SALVAGE PERCENT.. 0						
1999	5,780,120.91	3,065,776	2,987,994	2,792,127	23.02	121,291
2001	40,700.36	20,415	19,897	20,803	23.85	872
2007	10,162.55	4,134	4,029	6,133	26.25	234
2008	6,430.94	2,493	2,430	4,001	26.86	149
2009	20,153.37	7,449	7,260	12,893	27.29	472
2010	6,227.91	2,186	2,131	4,097	27.74	148
2012	14,664.07	4,575	4,459	10,205	28.67	356
2013	49,081.55	14,312	13,949	35,133	29.15	1,205
2014	41,390.35	11,200	10,916	30,475	29.65	1,028
	5,968,932.01	3,132,540	3,053,064	2,915,868		125,755

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WEST SHORE REGIONAL TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2081						
NET SALVAGE PERCENT.. 0						
1995	29,756.69	17,318	16,879	12,878	21.55	598
2006	5,492,101.10	2,306,133	2,247,624	3,244,477	26.25	123,599
2008	14,881.08	5,717	5,572	9,309	27.25	342
2009	10,105.34	3,703	3,609	6,496	27.67	235
2011	20,843.84	6,828	6,655	14,189	28.74	494
2012	159,124.19	49,026	47,782	111,342	29.19	3,814
2013	12,202.19	3,514	3,425	8,777	29.67	296
2014	523,557.86	139,371	135,835	387,723	30.32	12,788
2021	1,065,817.06	110,845	108,033	957,784	34.46	27,794
	7,328,389.35	2,642,455	2,575,413	4,752,976		169,960
MCMURRAY/SAXONBURG						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2061						
NET SALVAGE PERCENT.. 0						
1992	45,446.78	28,645	27,918	17,529	19.36	905
2011	3,266,953.16	1,166,302	1,136,712	2,130,242	25.22	84,466
2012	3,336.82	1,124	1,095	2,241	25.61	88
2018	2,859,613.70	576,498	561,872	2,297,742	27.72	82,891
	6,175,350.46	1,772,569	1,727,597	4,447,753		168,350
ROCK RUN FILTRATION PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2061						
NET SALVAGE PERCENT.. 0						
1992	53,202.69	33,534	32,683	20,519	19.36	1,060
2011	4,654,619.18	1,661,699	1,619,540	3,035,079	25.22	120,344
2012	14,769.41	4,973	4,847	9,923	25.61	387
2014	19,034.62	5,611	5,469	13,566	26.31	516
2017	8,769.56	1,985	1,935	6,835	27.34	250

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ROCK RUN FILTRATION PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2061						
NET SALVAGE PERCENT.. 0						
2019	145,941.79	25,657	25,006	120,936	28.13	4,299
2022	133,531.84	12,378	12,064	121,468	29.36	4,137
2023	1,331,380.05	83,877	81,749	1,249,631	29.75	42,004
	6,361,249.14	1,829,714	1,783,292	4,577,957		172,997
ELLWOOD TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2078						
NET SALVAGE PERCENT.. 0						
2018	38,365,682.82	6,848,274	6,674,527	31,691,156	32.22	983,586
2019	840,408.61	130,095	126,794	713,614	32.76	21,783
	39,206,091.43	6,978,369	6,801,321	32,404,770		1,005,369
MONTROSE TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2078						
NET SALVAGE PERCENT.. 0						
2018	5,095,728.34	909,588	886,511	4,209,217	32.22	130,640
2019	13,515.72	2,092	2,039	11,477	32.76	350
	5,109,244.06	911,680	888,550	4,220,694		130,990
FRACKVILLE TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2063						
NET SALVAGE PERCENT.. 0						
2023	6,185,106.27	378,529	368,925	5,816,181	30.68	189,576
	6,185,106.27	378,529	368,925	5,816,181		189,576

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER LARGE STRUCTURES						
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1888	4,319.09	4,319	4,319			
1895	2,105.61	2,106	2,106			
1902	3,652.00	3,652	3,652			
1904	4,936.00	4,936	4,936			
1906	10,031.36	10,031	10,031			
1908	2,461.05	2,461	2,461			
1909	472.28	472	472			
1910	3,087.53	3,088	3,088			
1912	26.50	26	27			
1914	30.00	30	30			
1915	47.10	47	47			
1917	1,303.33	1,303	1,303			
1918	297.26	297	297			
1921	1,463.39	1,463	1,463			
1922	0.32		0			
1923	265,311.81	265,312	265,312			
1924	90,322.54	90,323	90,323			
1926	44.00	44	44			
1927	378.43	378	378			
1928	20,047.10	20,047	20,047			
1930	3,544.35	3,544	3,544			
1931	4,019.43	4,019	4,019			
1932	16.80	17	17			
1933	212.87	213	213			
1934	114.24	113	110	4	0.74	4
1937	519.55	512	498	22	1.29	17
1938	275.05	270	263	12	1.50	8
1941	290.96	284	276	15	2.21	7
1942	13.00	13	13			
1944	104.76	101	98	7	3.03	2
1946	1,076.08	1,029	1,001	75	3.64	21
1947	8,786.40	8,430	8,199	587	3.30	178
1948	183.72	175	170	14	3.65	4
1950	107.70	102	99	8	4.37	2
1951	111,670.85	104,948	102,075	9,596	4.74	2,024
1952	1,270.21	1,196	1,163	107	4.52	24
1953	245,118.99	229,431	223,149	21,970	4.92	4,465
1954	40,804.02	37,952	36,913	3,891	5.34	729
1955	27,213.35	25,145	24,457	2,757	5.76	479
1956	25,003.38	23,118	22,485	2,518	5.63	447

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER LARGE STRUCTURES						
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1957	10,398.25	9,546	9,285	1,114	6.07	184
1958	115,609.78	105,344	102,460	13,150	6.53	2,014
1959	13,206.69	12,029	11,700	1,507	6.46	233
1960	8,841.76	7,989	7,770	1,071	6.94	154
1961	214.35	193	188	27	6.92	4
1962	9,138.26	8,175	7,951	1,187	7.42	160
1963	421.99	374	364	58	7.93	7
1964	1,925.43	1,703	1,656	269	7.97	34
1965	9,065.31	7,941	7,724	1,342	8.49	158
1966	2,120.63	1,852	1,801	319	8.57	37
1967	7,393.46	6,389	6,214	1,179	9.11	129
1968	536.42	459	446	90	9.67	9
1969	21,831.35	18,583	18,074	3,757	9.79	384
1970	983.27	827	804	179	10.36	17
1971	1,995.36	1,670	1,624	371	10.52	35
1972	30,563.50	25,270	24,578	5,985	11.10	539
1973	261,689.18	213,643	207,794	53,896	11.69	4,610
1974	147.41	120	117	31	11.89	3
1975	10,776.22	8,621	8,385	2,391	12.50	191
1976	1,757.11	1,386	1,348	409	13.11	31
1977	2,646.26	2,058	2,002	645	13.73	47
1978	12,447.17	9,594	9,331	3,116	13.98	223
1979	5,563.62	4,223	4,107	1,456	14.61	100
1980	3,355.01	2,506	2,437	918	15.24	60
1981	4,947.04	3,635	3,535	1,412	15.88	89
1982	16,431.01	11,940	11,613	4,818	16.17	298
1983	91,728.98	65,494	63,701	28,028	16.82	1,666
1984	37,576.21	26,345	25,624	11,953	17.48	684
1985	352,744.16	242,688	236,043	116,701	18.14	6,433
1986	392,463.96	264,795	257,545	134,919	18.80	7,177
1987	35,181.37	23,396	22,755	12,426	19.14	649
1988	118,053.30	76,876	74,771	43,282	19.82	2,184
1989	610,532.88	389,032	378,381	232,152	20.50	11,324
1990	377,647.19	235,274	228,832	148,815	21.18	7,026
1991	116,591.42	70,958	69,015	47,576	21.87	2,175
1992	64.39	38	37	27	22.56	1
1993	3,913.77	2,267	2,205	1,709	23.25	74
1994	834,951.55	471,080	458,182	376,769	23.95	15,731
1995	1,094.49	601	585	510	24.64	21
1996	479,091.42	255,643	248,644	230,448	25.35	9,091

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER LARGE STRUCTURES						
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1997	145,138.21	75,182	73,124	72,015	26.05	2,764
1998	491.57	247	240	251	26.76	9
1999	23.87	12	12	12	27.48	
2000	1,080.75	508	494	587	28.19	21
2001	721.32	327	318	403	28.91	14
2002	768,062.05	335,643	326,453	441,609	29.63	14,904
2003	173,272.58	72,809	70,816	102,457	30.36	3,375
2004	22,990.33	9,270	9,016	13,974	31.08	450
2005	40,212.69	15,522	15,097	25,116	31.81	790
2006	444,890.85	163,987	159,497	285,394	32.55	8,768
2007	321,117.53	112,712	109,626	211,491	33.28	6,355
2008	245,313.81	81,739	79,501	165,813	34.02	4,874
2009	281,002.46	88,572	86,147	194,855	34.76	5,606
2010	1,800.57	535	520	1,280	35.51	36
2011	105,136.85	29,144	28,346	76,791	36.51	2,103
2012	1,261,748.47	326,414	317,477	944,271	37.25	25,350
2013	858,147.43	205,955	200,316	657,831	38.00	17,311
2014	260,037.50	57,494	55,920	204,118	38.75	5,268
2016	136,206.18	24,885	24,204	112,003	40.26	2,782
2017	233,590.08	38,122	37,078	196,512	41.02	4,791
2018	1,129,077.93	161,232	156,818	972,260	42.02	23,138
2019	1,945,869.60	239,342	232,789	1,713,081	42.78	40,044
2020	686,748.95	70,735	68,798	617,951	43.54	14,193
2021	1,728,512.91	143,121	139,202	1,589,310	44.31	35,868
2023	152,363.25	6,399	6,224	146,139	45.62	3,203
9999	69,357.27-	24,980-	24,346-	45,011-		1,334-
	15,760,523.81	5,676,432	5,532,416	10,228,108		303,080
	240,192,326.71	101,507,904	98,932,547	141,259,779		5,913,632

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.9 2.46

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.18 PURIFICATION SYSTEM - LARGE STRUCTURES PAINT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

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

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.19 PURIFICATION SYSTEM - LARGE STRUCTURES PAINT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1983	72,520.43	72,520	72,520			
1984	121,617.90	121,618	121,618			
1985	126,432.86	126,433	126,433			
1986	103,250.81	103,251	103,251			
1987	104,997.90	104,998	104,998			
1988	44,292.18	44,292	44,292			
1989	6,520.49	6,520	6,520			
1991	1,937.55	1,938	1,938			
1994	36.73	37	37			
1996	174,603.42	174,603	174,603			
1997	243,625.95	243,626	243,626			
1998	175,497.41	175,497	175,497			
1999	471,219.17	471,219	471,219			
2004	332,332.41	332,332	332,332			
2005	603,657.60	603,658	603,658			
2007	198,308.24	198,308	198,308			
2008	114,399.73	114,400	114,400			
2015	11,632.92	11,633	11,633			
2021	616,354.70	246,542	200,395	415,960	6.00	69,327
2022	400,517.26	120,155	97,665	302,852	7.00	43,265
2023	444,507.08	88,901	72,260	372,247	8.00	46,531
2024	1,928.16	193	157	1,771	9.00	197
	4,370,190.90	3,362,674	3,277,360	1,092,831		159,320

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.9 3.65

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.20 PURIFICATION SYSTEM - CHEMICAL TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-R0.5						
NET SALVAGE PERCENT.. 0						
1917	978.00	978	978			
1928	456.40	456	456			
1929	45.50	46	46			
1935	33.55	34	34			
1940	8.13	8	8			
1945	29.17	28	27	2	1.97	1
1947	7,302.60	7,063	6,884	419	2.65	158
1949	80.97	77	75	6	4.00	2
1950	204.80	194	189	16	4.37	4
1951	48.93	46	45	4	4.74	1
1953	62.36	58	57	5	5.52	1
1955	10,196.33	9,350	9,113	1,083	6.34	171
1957	562.75	513	500	63	6.63	10
1958	39,891.80	36,082	35,166	4,726	7.07	668
1962	6,154.17	5,428	5,290	864	8.43	102
1963	823.57	720	702	122	8.92	14
1964	7,636.81	6,615	6,447	1,190	9.42	126
1965	37,339.44	32,261	31,442	5,897	9.44	625
1966	1,688.98	1,445	1,408	281	9.97	28
1967	688.22	583	568	120	10.49	11
1968	59,108.21	49,864	48,599	10,509	10.57	994
1969	2,258.71	1,885	1,837	422	11.11	38
1970	8,536.97	7,090	6,910	1,627	11.23	145
1971	15,632.78	12,831	12,505	3,128	11.79	265
1972	32,603.76	26,611	25,936	6,668	11.94	558
1973	257,616.10	207,639	202,370	55,246	12.52	4,413
1974	31,941.16	25,575	24,926	7,015	12.69	553
1975	42,769.93	33,788	32,931	9,839	13.29	740
1976	1,073,863.59	841,909	820,544	253,320	13.50	18,764
1977	28,840.00	22,426	21,857	6,983	13.73	509
1978	51,727.94	39,629	38,623	13,105	14.35	913
1979	20,509.89	15,567	15,172	5,338	14.61	365
1980	61,671.01	46,346	45,170	16,501	14.88	1,109
1981	192,581.16	143,203	139,569	53,012	15.17	3,495
1982	7,527.22	5,502	5,362	2,165	15.82	137
1983	79,951.11	57,757	56,291	23,660	16.14	1,466
1984	292,693.25	208,807	203,508	89,185	16.47	5,415
1985	978,744.46	689,036	671,550	307,194	16.82	18,264
1986	2,083,104.19	1,446,091	1,409,393	673,711	17.18	39,215
1987	719,004.40	491,799	479,318	239,686	17.56	13,650
1988	111,285.48	74,940	73,038	38,247	17.95	2,131

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.20 PURIFICATION SYSTEM - CHEMICAL TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-R0.5						
NET SALVAGE PERCENT.. 0						
1989	1,052,756.10	697,346	679,649	373,107	18.35	20,333
1990	436,377.41	285,609	278,361	158,016	18.48	8,551
1991	706,070.04	453,721	442,207	263,863	18.91	13,954
1992	4,299,099.40	2,709,722	2,640,956	1,658,143	19.36	85,648
1993	99,614.98	61,522	59,961	39,654	19.81	2,002
1994	739,039.18	449,040	437,645	301,394	20.02	15,055
1995	4,638,977.20	2,755,552	2,685,623	1,953,354	20.51	95,239
1996	2,154,720.70	1,255,987	1,224,113	930,608	20.75	44,849
1997	3,334,739.32	1,904,803	1,856,464	1,478,275	21.02	70,327
1998	2,072,021.04	1,152,458	1,123,212	948,809	21.54	44,049
1999	7,194,288.92	3,909,377	3,810,167	3,384,122	21.85	154,880
2000	67,552.81	35,803	34,894	32,659	22.17	1,473
2001	2,457,933.54	1,268,294	1,236,108	1,221,826	22.51	54,279
2002	77,713.84	38,966	37,977	39,737	22.87	1,738
2003	1,964,206.88	959,319	934,974	1,029,233	23.05	44,652
2004	1,990,696.83	940,604	916,734	1,073,963	23.44	45,818
2005	2,161,553.64	989,992	964,869	1,196,685	23.67	50,557
2006	499,472.13	221,116	215,505	283,967	23.92	11,872
2007	1,947,345.46	830,738	809,656	1,137,689	24.19	47,031
2008	1,350,615.98	553,347	539,305	811,311	24.49	33,128
2009	82,919.55	32,637	31,809	51,111	24.65	2,073
2010	438,539.91	165,110	160,920	277,620	24.84	11,176
2011	1,033,930.77	370,561	361,157	672,774	25.06	26,847
2012	685,575.24	233,507	227,581	457,994	25.17	18,196
2013	1,516,285.09	487,637	475,262	1,041,023	25.31	41,131
2014	304,829.68	92,211	89,871	214,959	25.36	8,476
2015	3,645,945.28	1,031,803	1,005,619	2,640,326	25.34	104,196
2016	4,980,688.04	1,304,442	1,271,339	3,709,349	25.36	146,268
2017	2,403,250.89	578,703	564,017	1,839,234	25.22	72,928
2018	1,114,876.03	242,709	236,550	878,326	25.15	34,923
2019	3,459,004.02	672,430	655,365	2,803,639	24.86	112,777
2020	7,834,644.60	1,327,972	1,294,272	6,540,373	24.50	266,954
2021	11,081,791.67	1,586,913	1,546,641	9,535,151	23.93	398,460
2022	13,412,801.43	1,541,131	1,502,021	11,910,780	23.11	515,395
2023	17,240,492.29	1,441,305	1,404,728	15,835,764	21.92	722,434

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.20 PURIFICATION SYSTEM - CHEMICAL TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-R0.5						
NET SALVAGE PERCENT.. 0						
2024	10,794,071.88	522,433	509,175	10,284,897	19.66	523,138
2025	36,091,518.62	526,936	513,564	35,577,955	16.82	2,115,217
9999	42,367.00-	10,008-	9,754-	32,613-		1,594-
	161,589,797.19	38,172,028	37,203,361	124,386,436		6,079,491
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					20.5	3.76

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.29 PURIFICATION SYSTEM - CHEMICAL TREATMENT PAINT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

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

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.30 GRANULAR ACTIVATED CARBON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 11-L0.5						
NET SALVAGE PERCENT.. 0						
1992	755.89	718	512	244	1.72	142
1994	3,127.19	2,937	2,096	1,031	2.00	516
1995	22,529.51	21,088	15,052	7,478	2.05	3,648
1996	19,021.10	17,707	12,639	6,382	2.15	2,968
1998	24,638.62	22,685	16,192	8,447	2.33	3,625
1999	9,019.00	8,254	5,892	3,127	2.41	1,298
2000	242,357.48	219,939	156,990	85,367	2.55	33,477
2001	565,915.16	509,324	363,549	202,366	2.67	75,793
2002	259,574.29	231,644	165,344	94,230	2.77	34,018
2003	11,549.71	10,189	7,273	4,277	2.94	1,455
2007	133,689.45	111,898	79,871	53,818	3.51	15,333
2008	22,525.60	18,534	13,229	9,297	3.66	2,540
2009	290,056.89	233,902	166,956	123,101	3.84	32,058
2010	252,059.62	198,875	141,954	110,106	4.01	27,458
2011	762,602.88	587,204	419,138	343,465	4.18	82,169
2012	382,409.40	286,845	204,746	177,663	4.33	41,031
2013	1,278,638.81	928,292	662,602	616,037	4.53	135,991
2014	648,647.47	454,507	324,421	324,226	4.70	68,984
2015	2,088.22	1,403	1,001	1,087	4.88	223
2016	110,250.14	70,648	50,428	59,822	5.04	11,869
2017	406,505.55	246,180	175,720	230,786	5.21	44,297
2018	1,504,916.77	852,234	608,313	896,604	5.36	167,277
2019	1,347,102.38	703,187	501,926	845,176	5.49	153,948
2020	874,697.64	411,545	293,755	580,943	5.63	103,187
2021	768,470.48	314,458	224,456	544,014	5.78	94,120
2022	3,315,089.96	1,113,870	795,066	2,520,024	5.93	424,962
2023	7,727,540.14	1,916,430	1,367,922	6,359,618	6.06	1,049,442
2024	2,226,099.32	313,880	224,044	2,002,055	6.09	328,745
2025	799,177.36	31,807	22,703	776,474	6.03	128,768
	24,011,056.03	9,840,184	7,023,790	16,987,266		3,069,342

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.5 12.78

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.37 WASTE HANDLING AND TREATMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R3						
NET SALVAGE PERCENT.. 0						
1991	6,051,057.45	5,390,282	5,865,602	185,455	4.17	44,474
1997	592,975.99	481,497	523,956	69,020	6.48	10,651
1999	1,599,696.19	1,243,604	1,353,266	246,430	7.44	33,122
2000	700,705.10	530,784	577,589	123,116	8.00	15,390
2002	3,162.77	2,262	2,461	702	9.15	77
2003	256,272.33	177,597	193,258	63,014	9.75	6,463
2004	25,393.53	17,011	18,511	6,883	10.35	665
2005	13,991.19	9,038	9,835	4,156	10.96	379
2013	15,021.77	6,327	6,885	8,137	16.49	493
2014	585,687.37	228,067	248,178	337,509	17.25	19,566
2015	1,027,405.88	366,784	399,127	628,279	18.01	34,885
2016	3,708,242.13	1,201,470	1,307,417	2,400,825	18.78	127,839
2017	16,493.28	4,790	5,212	11,281	19.55	577
2023	749,990.01	57,149	62,189	687,801	24.25	28,363
2025	296,401.16	2,905	3,161	293,240	25.20	11,637
	15,642,496.15	9,719,567	10,576,647	5,065,849		334,581

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.1 2.14

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 330.00 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S0.5						
NET SALVAGE PERCENT.. 0						
1900	155,293.70	153,353	155,054	240	1.58	152
1906	5,126.82	4,942	4,997	130	4.46	29
1907	47,398.97	45,863	46,372	1,027	3.95	260
1911	21,166.48	20,269	20,494	672	5.05	133
1912	4,869.35	4,622	4,673	196	6.05	32
1922	37,493.82	34,371	34,752	2,742	9.36	293
1923	14,266.34	13,097	13,242	1,024	9.11	112
1924	1,161.00	1,067	1,079	82	8.89	9
1929	2,421.17	2,162	2,186	235	11.53	20
1931	5,400.00	4,822	4,875	525	11.26	47
1933	65.00	57	58	7	12.17	1
1935	289.70	253	256	34	13.09	3
1938	6,799.96	5,857	5,922	878	14.01	63
1940	15,697.76	13,477	13,626	2,072	14.01	148
1941	8,321.81	7,060	7,138	1,184	15.01	79
1943	65.00	55	56	9	15.09	1
1949	20,319.41	16,524	16,707	3,612	17.46	207
1950	11,222.42	9,090	9,191	2,031	17.59	115
1951	84,607.38	68,244	69,001	15,606	17.74	880
1952	1,055.33	847	856	199	17.91	11
1953	767,149.49	613,106	619,907	147,242	18.09	8,139
1954	134,829.51	106,259	107,438	27,392	19.09	1,435
1955	59,098.74	46,333	46,847	12,252	19.29	635
1956	48,733.30	37,997	38,418	10,315	19.50	529
1957	84,603.91	65,585	66,313	18,291	19.72	928
1958	76,375.43	58,847	59,500	16,875	19.96	845
1959	167,086.54	127,921	129,340	37,747	20.21	1,868
1960	24,594.73	18,704	18,911	5,684	20.47	278
1961	401,860.35	303,485	306,852	95,008	20.75	4,579
1962	187,270.36	139,217	140,761	46,509	21.75	2,138
1963	15,182.04	11,201	11,325	3,857	22.03	175
1964	45,660.48	33,423	33,794	11,866	22.33	531
1965	55,714.21	40,449	40,898	14,816	22.64	654
1966	395,068.78	284,371	287,526	107,543	22.97	4,682
1967	808,216.49	576,582	582,978	225,238	23.30	9,667
1968	283,136.03	200,121	202,341	80,795	23.65	3,416
1969	84,459.71	59,122	59,778	24,682	24.00	1,028
1970	69,969.80	48,874	49,416	20,554	23.74	866
1971	377,069.90	260,631	263,522	113,548	24.12	4,708
1972	173,525.11	118,639	119,955	53,570	24.52	2,185
1973	3,537,472.80	2,391,332	2,417,859	1,119,614	24.92	44,928

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 330.00 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S0.5						
NET SALVAGE PERCENT.. 0						
1974	695,684.14	464,787	469,943	225,741	25.34	8,908
1975	390,540.59	257,757	260,616	129,925	25.76	5,044
1976	400,438.60	260,966	263,861	136,578	26.19	5,215
1977	199,857.87	128,549	129,975	69,883	26.63	2,624
1978	447,875.12	286,282	289,458	158,417	26.53	5,971
1979	304,411.32	191,840	193,968	110,443	26.99	4,092
1980	1,077.30	669	676	401	27.46	15
1981	54,685.69	33,446	33,817	20,869	27.94	747
1982	1,048,448.37	631,166	638,167	410,281	28.43	14,431
1983	1,392,338.73	830,391	839,602	552,737	28.42	19,449
1984	32,388.90	18,990	19,201	13,188	28.93	456
1985	1,753,830.33	1,010,206	1,021,412	732,418	29.44	24,878
1986	1,780,510.58	1,013,823	1,025,069	755,442	29.49	25,617
1987	240,488.37	134,337	135,827	104,661	30.03	3,485
1988	3,098,511.15	1,696,745	1,715,567	1,382,944	30.57	45,239
1989	5,060,137.70	2,732,474	2,762,785	2,297,353	30.67	74,906
1990	6,134,740.75	3,242,210	3,278,176	2,856,565	31.23	91,469
1991	675,751.86	351,526	355,425	320,327	31.36	10,215
1992	1,316,505.21	669,048	676,470	640,035	31.94	20,039
1993	7,642,763.40	3,815,267	3,857,590	3,785,173	32.10	117,918
1994	2,029,447.84	987,732	998,689	1,030,759	32.69	31,531
1995	1,586,740.83	756,875	765,271	821,470	32.89	24,976
1996	3,347,830.45	1,553,393	1,570,625	1,777,205	33.50	53,051
1997	2,282,069.17	1,035,147	1,046,630	1,235,439	33.73	36,627
1998	1,216,261.83	538,561	544,535	671,727	33.98	19,768
1999	5,103,282.67	2,189,308	2,213,594	2,889,689	34.61	83,493
2000	3,636,701.15	1,518,323	1,535,166	2,101,535	34.88	60,250
2001	5,035,983.93	2,042,595	2,065,253	2,970,731	35.17	84,468
2002	2,278,154.48	890,758	900,639	1,377,515	35.82	38,457
2003	2,411,912.94	912,668	922,792	1,489,121	36.14	41,204
2004	1,520,307.39	555,520	561,682	958,625	36.47	26,285
2005	3,827,706.90	1,347,353	1,362,299	2,465,408	36.82	66,958
2006	2,882,960.94	975,017	985,833	1,897,128	37.18	51,025
2007	1,535,575.60	497,526	503,045	1,032,531	37.56	27,490
2008	236,283.67	73,106	73,917	162,367	37.95	4,278
2009	24,847.54	7,315	7,396	17,452	38.35	455
2010	797,791.47	222,584	225,053	572,738	38.76	14,777
2011	249,955.27	65,788	66,518	183,437	39.19	4,681
2012	1,178,046.53	290,977	294,205	883,842	39.63	22,302
2013	4,262,135.79	981,996	992,889	3,269,247	40.08	81,568
2014	6,070,680.40	1,295,483	1,309,854	4,760,826	40.55	117,406

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 330.00 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S0.5						
NET SALVAGE PERCENT.. 0						
2015	376,902.04	73,873	74,692	302,210	41.02	7,367
2016	8,407,763.94	1,505,831	1,522,536	6,885,228	41.25	166,915
2017	5,267,135.15	846,955	856,350	4,410,785	41.75	105,648
2018	3,561,538.40	506,095	511,709	3,049,829	42.26	72,168
2019	3,423,573.89	423,154	427,848	2,995,726	42.54	70,421
2021	2,281,411.56	192,551	194,687	2,086,725	43.39	48,092
2022	2,654,127.19	170,395	172,285	2,481,842	43.73	56,754
2023	2,840,628.70	123,283	124,651	2,715,978	44.08	61,615
2024	6,704,772.26	148,175	149,819	6,554,953	44.25	148,135
2025	4,708,226.88	26,366	26,658	4,681,569	44.39	105,464
9999	3,099,463.51-	1,085,870-	1,097,915-	2,001,549-		54,001-
	129,552,398.40	45,387,543	45,891,024	83,661,374		2,257,155

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 37.1 1.74

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 330.10 ELEVATED TANKS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S0.5						
NET SALVAGE PERCENT.. 0						
1992	189,738.86	96,425	97,495	92,244	31.94	2,888
1994	0.01					
2007	109,596.89	35,509	35,903	73,694	37.56	1,962
2008	452,291.74	139,939	141,491	310,801	37.95	8,190
2009	610,424.47	179,709	181,703	428,721	38.35	11,179
2010	876,241.28	244,471	247,183	629,058	38.76	16,230
2011	1.21			1	39.19	
2012	70,427.57	17,396	17,589	52,839	39.63	1,333
2013	7,305,295.42	1,683,140	1,701,811	5,603,484	40.08	139,807
2014	402,306.06	85,852	86,804	315,502	40.55	7,781
2015	75,692.00	14,836	15,001	60,691	41.02	1,480
2017	22,485.50	3,616	3,656	18,830	41.75	451
2018	41,920.13	5,957	6,023	35,897	42.26	849
2019	3,889.76	481	486	3,404	42.54	80
2021	3,743,807.08	315,977	319,482	3,424,325	43.39	78,920
2023	73,266.92	3,180	3,215	70,052	44.08	1,589
2024	3,546,697.40	78,382	79,252	3,467,445	44.25	78,360
	17,524,082.30	2,904,870	2,937,094	14,586,988		351,099

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 41.5 2.00

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 330.20 GROUND LEVEL FACILITIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S0.5						
NET SALVAGE PERCENT.. 0						
2004	411,560.09	150,384	152,052	259,508	36.47	7,116
2007	729,975.76	236,512	239,136	490,840	37.56	13,068
2008	37,653.40	11,650	11,779	25,874	37.95	682
2009	21,769.28	6,409	6,480	15,289	38.35	399
2010	13,139.81	3,666	3,707	9,433	38.76	243
2011	261,613.14	68,857	69,621	191,992	39.19	4,899
2012	1,944,284.21	480,238	485,565	1,458,719	39.63	36,808
2013	5,126,495.63	1,181,145	1,194,248	3,932,248	40.08	98,110
2014	4,119,155.97	879,028	888,779	3,230,377	40.55	79,664
2015	141,079.99	27,652	27,959	113,121	41.02	2,758
2016	1,686,605.76	302,071	305,422	1,381,184	41.25	33,483
2017	150,532.79	24,206	24,474	126,059	41.75	3,019
2018	115,120.43	16,359	16,540	98,580	42.26	2,333
2019	33,498.57	4,140	4,186	29,313	42.54	689
2021	3,736,874.95	315,392	318,891	3,417,984	43.39	78,774
2023	129,755.90	5,631	5,693	124,063	44.08	2,814
2025	461,649.62	2,585	2,614	459,036	44.39	10,341
	19,120,765.30	3,715,925	3,757,146	15,363,619		375,200

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.9 1.96

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 330.30 BELOW GRADE FACILITIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S0.5						
NET SALVAGE PERCENT.. 0						
2007	173,959.09	56,363	56,988	116,971	37.56	3,114
2010	31,397.64	8,760	8,857	22,541	38.76	582
2011	100,934.51	26,566	26,861	74,074	39.19	1,890
2014	280,555.88	59,871	60,535	220,021	40.55	5,426
2016	231,860.11	41,526	41,987	189,873	41.25	4,603
	818,707.23	193,086	195,228	623,479		15,615

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.9 1.91

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 330.40 CLEARWELL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S0.5						
NET SALVAGE PERCENT.. 0						
1959	5,050.00	3,866	3,909	1,141	20.21	56
1977	63,215.82	40,660	41,111	22,105	26.63	830
1978	7,120.73	4,552	4,602	2,519	26.53	95
1986	137,850.00	78,492	79,363	58,487	29.49	1,983
1987	14,509.00	8,105	8,195	6,314	30.03	210
2012	12,768,982.03	3,153,939	3,188,925	9,580,057	39.63	241,737
2017	19,400.00	3,120	3,155	16,245	41.75	389
2018	32,063.64	4,556	4,606	27,458	42.26	650
2019	5,254.37	649	656	4,598	42.54	108
2020	24,663.00	2,577	2,606	22,057	42.85	515
	13,078,108.59	3,300,516	3,337,128	9,740,981		246,573

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.5 1.89

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 330.58 DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1959	427.00	427	427			
1961	3,005.00	3,005	3,005			
1962	646.00	646	646			
1963	501.00	501	501			
1984	69,262.85	69,263	69,263			
1990	105,687.39	105,687	105,687			
1997	138,050.00	138,050	138,050			
2002	764,914.30	764,914	764,914			
2003	135,772.35	135,772	135,772			
2004	417,714.01	417,714	417,714			
2007	263,798.12	263,798	263,798			
2015	272,106.38	272,106	272,106			
2021	89,784.89	35,914	44,829	44,956	6.00	7,493
2024	656,904.50	65,690	81,995	574,910	9.00	63,879
	2,918,573.79	2,273,487	2,298,707	619,867		71,372

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.7 2.45

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 330.59 DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1983	7,199.23	7,199	7,199			
1984	26,862.85	26,863	26,863			
1986	31,550.43	31,550	31,550			
1987	14,581.80	14,582	14,582			
1989	37,490.69	37,491	37,491			
1991	24,017.99	24,018	24,018			
1994	44,519.20	44,519	44,519			
1996	176,668.43	176,668	176,668			
1997	1,106,434.97	1,106,435	1,106,435			
1998	243,741.29	243,741	243,741			
1999	421,277.66	421,278	421,278			
2000	103,352.55	103,353	103,353			
2001	1,209,035.56	1,209,036	1,209,036			
2004	736,540.63	736,541	736,541			
2005	2,616,163.15	2,616,163	2,616,163			
2006	1,898,932.85	1,898,933	1,898,933			
2007	1,611,757.81	1,611,758	1,611,758			
2008	1,742,652.76	1,742,653	1,742,653			
2009	387,058.80	387,059	387,059			
2010	7,332.39	7,332	7,332			
2011	1,233,227.05	1,233,227	1,233,227			
2012	3,394,359.12	3,394,359	3,394,359			
2013	1,350,299.88	1,350,300	1,350,300			
2014	772,333.61	772,334	772,334			
2015	3,817,936.25	3,817,936	3,817,936			
2016	800,361.02	720,325	748,010	52,351	1.00	52,351
2017	602,080.95	481,665	500,177	101,904	2.00	50,952
2018	2,787,180.26	1,951,026	2,026,011	761,169	3.00	253,723
2019	1,065,127.17	639,076	663,638	401,489	4.00	100,372
2020	3,609,228.96	1,804,614	1,873,972	1,735,257	5.00	347,051
2021	4,307,635.94	1,723,054	1,789,277	2,518,359	6.00	419,726
2022	4,373,708.10	1,312,112	1,362,541	3,011,167	7.00	430,167
2023	3,430,406.53	686,081	712,450	2,717,957	8.00	339,745
2024	200,361.46	20,036	20,806	179,555	9.00	19,951
	44,191,417.34	32,353,317	32,712,210	11,479,207		2,014,038

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.7 4.56

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 331.00 MAINS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 90-R2						
NET SALVAGE PERCENT.. 0						
1843	72.34	72	72			
1868	3,815.50	3,774	2,247	1,568	1.73	906
1869	235.00	231	138	97	2.73	36
1870	8,477.74	8,279	4,930	3,548	3.73	951
1871	1,229.16	1,211	721	508	2.25	226
1872	46,750.53	45,778	27,260	19,491	3.25	5,997
1873	8,197.68	7,975	4,749	3,449	4.25	812
1874	29,936.04	28,930	17,227	12,709	5.25	2,421
1875	4,112.58	4,010	2,388	1,725	3.85	448
1876	7,076.83	6,854	4,081	2,996	4.85	618
1877	147.97	142	85	63	5.85	11
1878	6,178.44	5,994	3,569	2,609	4.52	577
1879	2,873.98	2,769	1,649	1,225	5.52	222
1884	2,181.01	2,091	1,245	936	6.06	154
1885	22,251.27	21,183	12,614	9,637	7.06	1,365
1886	40,158.34	37,958	22,603	17,555	8.06	2,178
1887	28,114.25	26,770	15,941	12,173	6.93	1,757
1888	95,106.23	89,904	53,536	41,570	7.93	5,242
1889	141,736.75	133,006	79,202	62,535	8.93	7,003
1890	277,679.05	262,407	156,258	121,421	7.86	15,448
1891	119,367.35	111,967	66,674	52,693	8.86	5,947
1892	87,312.07	81,288	48,405	38,907	9.86	3,946
1893	295,356.82	276,808	164,833	130,524	8.85	14,748
1894	64,456.68	59,951	35,700	28,757	9.85	2,919
1895	357.12	330	197	160	10.85	15
1896	443,806.91	412,208	245,461	198,346	9.89	20,055
1897	78,699.44	72,529	43,189	35,510	10.89	3,261
1898	83,575.42	77,483	46,139	37,436	9.99	3,747
1899	387,220.53	356,165	212,089	175,132	10.99	15,936
1900	1,383,598.91	1,262,534	751,812	631,787	11.99	52,693
1901	201,565.27	184,956	110,137	91,428	11.14	8,207
1902	186,794.01	170,020	101,243	85,551	12.14	7,047
1903	314,574.95	287,836	171,400	143,175	11.33	12,637
1904	96,764.79	87,814	52,291	44,474	12.33	3,607
1905	503,911.03	453,520	270,062	233,849	13.33	17,543
1906	289,932.40	262,215	156,143	133,789	12.58	10,635
1907	1,720,476.62	1,542,923	918,778	801,699	13.58	59,035
1908	501,194.69	451,526	268,874	232,321	12.87	18,051
1909	330,561.01	295,257	175,819	154,742	13.87	11,157
1910	276,159.81	244,540	145,618	130,542	14.87	8,779
1911	145,063.03	128,990	76,811	68,252	14.21	4,803

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 331.00 MAINS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 90-R2						
NET SALVAGE PERCENT.. 0						
1912	253,641.87	223,560	133,125	120,517	15.21	7,924
1913	98,121.30	86,818	51,698	46,423	14.58	3,184
1914	454,814.70	398,827	237,493	217,322	15.58	13,949
1915	267,320.77	235,242	140,082	127,239	15.00	8,483
1916	1,137,305.72	991,731	590,555	546,751	16.00	34,172
1917	135,710.15	118,719	70,695	65,015	15.46	4,205
1918	79,057.45	68,519	40,802	38,255	16.46	2,324
1919	132,888.61	114,098	67,943	64,946	17.46	3,720
1920	260,069.17	223,920	133,340	126,729	16.95	7,477
1921	255,140.94	217,584	129,567	125,574	17.95	6,996
1922	224,020.49	191,515	114,043	109,977	17.48	6,292
1923	1,707,825.13	1,445,845	860,970	846,855	18.48	45,825
1924	928,528.11	787,763	469,096	459,432	18.05	25,453
1925	707,304.90	594,136	353,795	353,510	19.05	18,557
1926	1,394,281.38	1,173,288	698,668	695,613	18.65	37,298
1927	242,744.23	202,206	120,409	122,335	19.65	6,226
1928	375,190.70	309,345	184,208	190,983	20.65	9,249
1929	197,307.15	162,897	97,002	100,305	20.28	4,946
1930	159,481.51	130,296	77,588	81,894	21.28	3,848
1931	234,610.81	191,865	114,252	120,359	20.94	5,748
1932	70,331.37	56,905	33,886	36,445	21.94	1,661
1933	40,220.73	32,563	19,391	20,830	21.64	963
1934	82,301.83	65,907	39,246	43,056	22.64	1,902
1935	139,100.97	111,420	66,348	72,753	22.36	3,254
1936	108,338.72	85,815	51,101	57,238	23.36	2,450
1937	171,572.70	135,886	80,917	90,656	23.11	3,923
1938	80,668.86	63,164	37,613	43,056	24.11	1,786
1939	165,937.83	129,863	77,331	88,607	23.89	3,709
1940	127,479.98	98,606	58,718	68,762	24.89	2,763
1941	119,408.34	92,279	54,950	64,458	24.70	2,610
1942	94,010.03	71,786	42,747	51,263	25.70	1,995
1943	81,075.53	61,828	36,817	44,259	25.53	1,734
1944	43,384.73	32,682	19,461	23,924	26.53	902
1945	235,639.99	177,201	105,519	130,121	26.38	4,933
1946	324,469.22	240,951	143,481	180,988	27.38	6,610
1947	286,425.99	210,008	125,055	161,371	28.38	5,686
1948	285,196.03	208,621	124,229	160,967	28.26	5,696
1949	121,410.74	87,659	52,199	69,212	29.26	2,365
1950	139,592.23	100,506	59,849	79,743	29.17	2,734
1951	442,675.25	314,476	187,264	255,411	30.17	8,466
1952	409,484.63	289,956	172,663	236,822	30.09	7,870

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 331.00 MAINS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 90-R2						
NET SALVAGE PERCENT.. 0						
1953	954,381.29	666,540	396,910	557,471	31.09	17,931
1954	1,294,567.10	900,760	536,383	758,184	31.04	24,426
1955	2,801,411.63	1,921,768	1,144,372	1,657,040	32.04	51,718
1956	1,490,629.92	1,018,249	606,346	884,284	32.01	27,625
1957	2,194,406.70	1,477,275	879,686	1,314,721	33.01	39,828
1958	1,886,696.86	1,264,087	752,737	1,133,960	33.00	34,362
1959	2,114,036.65	1,395,264	830,850	1,283,187	34.00	37,741
1960	2,873,719.32	1,886,597	1,123,428	1,750,291	34.01	51,464
1961	3,655,301.23	2,362,787	1,406,989	2,248,312	35.01	64,219
1962	1,417,004.90	910,567	542,223	874,782	35.04	24,965
1963	2,031,623.30	1,284,799	765,070	1,266,553	36.04	35,143
1964	4,874,891.42	3,062,894	1,823,888	3,051,003	36.09	84,539
1965	4,685,869.74	2,895,867	1,724,427	2,961,443	37.09	79,845
1966	3,999,595.79	2,454,152	1,461,395	2,538,201	37.15	68,323
1967	5,560,147.41	3,353,881	1,997,165	3,562,982	38.15	93,394
1968	5,500,482.70	3,292,039	1,960,339	3,540,144	38.24	92,577
1969	4,907,127.70	2,885,391	1,718,189	3,188,939	39.24	81,268
1970	3,773,897.91	2,200,182	1,310,162	2,463,736	39.34	62,627
1971	5,387,942.71	3,084,058	1,836,491	3,551,452	40.34	88,038
1972	8,233,419.67	4,669,172	2,780,392	5,453,028	40.46	134,776
1973	8,234,191.03	4,581,504	2,728,188	5,506,003	41.46	132,803
1974	4,889,433.78	2,693,100	1,603,684	3,285,750	41.59	79,003
1975	5,944,417.66	3,239,708	1,929,177	4,015,241	41.74	96,196
1976	9,853,869.11	5,262,951	3,133,975	6,719,894	42.74	157,227
1977	6,141,754.65	3,242,846	1,931,046	4,210,709	42.91	98,129
1978	9,865,284.23	5,100,352	3,037,151	6,828,133	43.91	155,503
1979	8,849,894.82	4,518,756	2,690,823	6,159,072	44.09	139,693
1980	12,286,934.01	6,137,324	3,654,646	8,632,288	45.09	191,446
1981	8,446,858.26	4,162,612	2,478,747	5,968,111	45.29	131,775
1982	6,177,971.18	2,975,311	1,771,734	4,406,237	46.29	95,188
1983	9,996,901.04	4,744,529	2,825,266	7,171,635	46.50	154,229
1984	14,874,046.49	6,891,146	4,103,531	10,770,515	47.50	226,748
1985	18,666,517.45	8,511,932	5,068,674	13,597,843	47.72	284,951
1986	24,564,875.74	11,017,347	6,560,596	18,004,280	47.96	375,402
1987	25,996,311.13	11,360,388	6,764,869	19,231,442	48.96	392,799
1988	35,232,769.82	15,121,905	9,004,772	26,227,998	49.21	532,981
1989	32,481,987.47	13,564,478	8,077,358	24,404,629	50.21	486,051
1990	34,019,801.48	13,931,109	8,295,679	25,724,122	50.47	509,691
1991	21,950,344.88	8,806,478	5,244,070	16,706,275	50.75	329,188
1992	25,720,171.53	10,015,435	5,963,978	19,756,194	51.75	381,762
1993	36,318,226.75	13,829,981	8,235,459	28,082,768	52.03	539,742

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 331.00 MAINS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 90-R2						
NET SALVAGE PERCENT.. 0						
1994	39,338,478.20	14,511,965	8,641,566	30,696,912	53.03	578,859
1995	48,577,883.48	17,488,038	10,413,754	38,164,129	53.33	715,622
1996	40,850,908.03	14,334,584	8,535,940	32,314,968	53.64	602,442
1997	36,130,254.51	12,240,930	7,289,213	28,841,042	54.64	527,838
1998	89,881,875.15	29,607,090	17,630,392	72,251,483	54.97	1,314,380
1999	54,492,900.30	17,426,830	10,377,306	44,115,594	55.30	797,750
2000	57,306,442.61	17,621,731	10,493,366	46,813,077	56.30	831,493
2001	63,718,962.49	18,962,763	11,291,922	52,427,040	56.65	925,455
2002	65,647,785.05	18,873,738	11,238,909	54,408,876	57.00	954,542
2003	23,971,412.37	6,644,876	3,956,882	20,014,530	57.37	348,868
2004	64,283,371.57	17,009,380	10,128,724	54,154,648	58.37	927,782
2005	59,881,119.63	15,209,804	9,057,114	50,824,006	58.74	865,237
2006	14,336,279.03	3,486,583	2,076,186	12,260,093	59.12	207,376
2007	76,339,854.23	17,726,114	10,555,523	65,784,331	59.52	1,105,247
2008	95,341,252.49	21,070,417	12,546,985	82,794,267	59.92	1,381,747
2009	89,645,821.33	18,789,764	11,188,904	78,456,917	60.34	1,300,247
2010	93,560,820.44	18,525,042	11,031,268	82,529,552	60.76	1,358,288
2011	115,190,271.64	21,448,429	12,772,083	102,418,189	61.19	1,673,773
2012	107,056,726.24	18,649,282	11,105,250	95,951,476	61.63	1,556,896
2013	142,776,190.65	23,129,743	13,773,269	129,002,922	62.07	2,078,346
2014	131,583,868.41	19,684,947	11,721,967	119,861,901	62.53	1,916,870
2015	165,061,149.96	22,613,378	13,465,785	151,595,365	62.99	2,406,658
2016	173,817,662.69	21,744,590	12,948,440	160,869,223	62.94	2,555,914
2017	117,354,754.63	13,143,733	7,826,813	109,527,942	63.43	1,726,753
2018	152,477,697.06	15,156,283	9,025,244	143,452,453	63.42	2,261,943
2019	163,473,289.47	14,124,092	8,410,596	155,062,693	63.44	2,444,242
2020	178,779,637.95	13,050,914	7,771,542	171,008,096	63.49	2,693,465
2021	127,599,506.90	7,553,891	4,498,181	123,101,326	63.57	1,936,469
2022	194,821,523.42	8,883,861	5,290,150	189,531,373	62.79	3,018,496
2023	252,569,311.45	7,880,163	4,692,469	247,876,842	62.10	3,991,576
2024	232,690,433.21	3,816,123	2,272,420	230,418,013	59.98	3,841,581
2025	150,467,541.25	662,057	394,241	150,073,300	56.57	2,652,878
9999	322,486,041.22-	59,311,730-	35,318,874-	287,167,167-		4,903,283-
	3,547,739,831.42	652,501,380	388,550,701	3,159,189,130		53,942,094

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 58.6 1.52

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 333.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. 0						
1937	2,197.91	2,031	1,674	524	7.24	72
1939	4,614.27	4,206	3,466	1,148	8.34	138
1940	25,510.43	23,202	19,119	6,391	8.46	755
1941	43,545.66	39,505	32,553	10,993	8.59	1,280
1942	33,596.22	30,395	25,046	8,550	8.74	978
1943	22,143.02	19,973	16,458	5,685	8.91	638
1944	13,571.14	12,202	10,055	3,516	9.09	387
1945	25,239.97	22,615	18,635	6,605	9.29	711
1946	94,612.38	84,460	69,597	25,015	9.50	2,633
1947	188,652.71	167,750	138,231	50,422	9.72	5,187
1948	254,267.01	225,153	185,532	68,735	9.96	6,901
1949	267,214.36	235,576	194,121	73,093	10.21	7,159
1950	301,313.09	264,402	217,875	83,438	10.47	7,969
1951	393,476.96	343,584	283,123	110,354	10.75	10,265
1952	482,101.08	418,801	345,104	136,997	11.03	12,420
1953	399,050.95	341,907	281,741	117,310	12.03	9,751
1954	393,989.75	335,679	276,609	117,381	12.33	9,520
1955	581,927.88	492,893	406,158	175,770	12.64	13,906
1956	702,014.13	590,955	486,963	215,051	12.97	16,581
1957	672,668.87	562,620	463,615	209,054	13.30	15,718
1958	792,439.11	658,358	542,505	249,934	13.65	18,310
1959	973,698.31	803,301	661,943	311,755	14.00	22,268
1960	986,814.37	808,201	665,980	320,834	14.37	22,327
1961	895,168.44	727,593	599,557	295,611	14.74	20,055
1962	952,105.96	767,778	632,671	319,435	15.12	21,127
1963	780,915.42	624,576	514,668	266,247	15.52	17,155
1964	705,469.97	559,438	460,993	244,477	15.92	15,357
1965	1,047,754.25	823,535	678,616	369,138	16.34	22,591
1966	1,041,922.55	811,449	668,657	373,266	16.76	22,271
1967	1,086,446.48	838,085	690,606	395,840	17.19	23,027
1968	1,240,282.73	947,328	780,625	459,658	17.63	26,072
1969	1,340,952.58	1,013,760	835,367	505,586	18.07	27,979
1970	1,451,436.65	1,085,675	894,627	556,810	18.53	30,049
1971	1,681,872.78	1,244,249	1,025,296	656,577	18.99	34,575
1972	1,805,679.23	1,311,104	1,080,386	725,293	19.99	36,283
1973	2,371,180.92	1,701,559	1,402,132	969,049	20.46	47,363
1974	1,361,419.12	965,110	795,278	566,141	20.94	27,036
1975	816,169.78	571,319	470,783	345,387	21.43	16,117
1976	1,053,995.23	728,205	600,061	453,934	21.92	20,709
1977	1,470,741.22	1,002,457	826,053	644,688	22.42	28,755
1978	2,015,631.72	1,354,706	1,116,316	899,316	22.93	39,220

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 333.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. 0						
1979	3,070,369.11	2,033,812	1,675,918	1,394,451	23.44	59,490
1980	2,783,786.39	1,816,421	1,496,782	1,287,004	23.97	53,692
1981	2,684,129.72	1,724,285	1,420,859	1,263,271	24.49	51,583
1982	2,651,750.66	1,664,769	1,371,816	1,279,935	25.49	50,213
1983	2,979,576.38	1,839,590	1,515,874	1,463,702	26.03	56,231
1984	3,504,968.00	2,126,815	1,752,555	1,752,413	26.57	65,955
1985	3,827,505.43	2,281,193	1,879,767	1,947,738	27.11	71,846
1986	4,630,209.65	2,708,673	2,232,022	2,398,188	27.67	86,671
1987	6,508,748.72	3,734,720	3,077,514	3,431,235	28.23	121,546
1988	7,177,449.83	4,036,598	3,326,270	3,851,180	28.79	133,768
1989	7,630,698.72	4,202,989	3,463,381	4,167,318	29.36	141,939
1990	8,551,719.51	4,579,446	3,773,592	4,778,128	30.36	157,382
1991	6,270,766.05	3,283,373	2,705,591	3,565,175	30.94	115,229
1992	6,565,259.16	3,358,130	2,767,193	3,798,066	31.52	120,497
1993	9,739,876.01	4,862,146	4,006,544	5,733,332	32.10	178,608
1994	7,793,673.62	3,793,181	3,125,687	4,667,987	32.69	142,796
1995	10,800,866.82	5,119,611	4,218,703	6,582,164	33.29	197,722
1996	11,356,094.55	5,236,295	4,314,854	7,041,241	33.89	207,768
1997	10,739,826.28	4,811,442	3,964,763	6,775,063	34.50	196,379
1998	46,555,264.06	20,237,573	16,676,326	29,878,938	35.11	851,009
1999	14,034,691.60	5,911,412	4,871,169	9,163,523	35.73	256,466
2000	14,044,238.68	5,687,917	4,687,003	9,357,236	36.73	254,757
2001	16,449,277.53	6,434,957	5,302,585	11,146,693	37.35	298,439
2002	30,086,206.71	11,348,517	9,351,496	20,734,711	37.98	545,938
2003	3,399,497.48	1,234,018	1,016,865	2,382,632	38.61	61,710
2004	2,343,606.92	816,981	673,215	1,670,392	39.24	42,569
2005	18,973,711.79	6,337,220	5,222,047	13,751,665	39.88	344,826
2006	85,031.35	27,142	22,366	62,665	40.52	1,547
2007	11,932,205.58	3,629,777	2,991,038	8,941,168	41.17	217,177
2008	24,955,185.60	7,212,049	5,942,930	19,012,256	41.82	454,621
2009	22,315,576.78	6,105,542	5,031,137	17,284,440	42.48	406,884
2010	17,834,067.59	4,601,189	3,791,508	14,042,560	43.14	325,511
2011	18,577,474.01	4,499,464	3,707,684	14,869,790	43.80	339,493
2012	21,614,524.26	4,889,205	4,028,842	17,585,682	44.47	395,450
2013	22,406,855.19	4,705,440	3,877,414	18,529,441	45.14	410,488
2014	20,562,215.34	4,003,463	3,298,966	17,263,249	45.50	379,412
2015	21,443,363.69	3,816,919	3,145,248	18,298,116	46.18	396,235
2016	27,841,588.14	4,485,280	3,695,996	24,145,592	46.87	515,161
2017	25,527,905.44	3,696,441	3,045,971	22,481,934	47.25	475,808
2018	23,849,069.39	3,038,371	2,503,703	21,345,366	47.95	445,159
2019	26,310,291.14	2,904,656	2,393,518	23,916,773	48.35	494,659

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 333.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. 0						
2020	33,464,941.93	3,112,240	2,564,573	30,900,369	48.76	633,724
2021	30,326,971.98	2,280,588	1,879,268	28,447,704	49.19	578,323
2022	40,822,800.13	2,339,146	1,927,522	38,895,278	49.36	787,992
2023	50,698,456.27	1,977,240	1,629,301	49,069,155	49.28	995,721
2024	59,523,709.48	1,196,427	985,889	58,537,820	48.75	1,200,776
2025	27,169,829.45	144,000	118,660	27,051,169	47.14	573,847
9999	29,242,572.50-	7,582,574-	6,248,253-	22,994,320-		552,555-
	793,947,064.23	205,869,784	169,642,467	624,304,597		15,002,077

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 41.6 1.89

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 334.00 METERS AND METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-L1.5						
NET SALVAGE PERCENT.. 0						
1987	205,724.82	186,058	139,775	65,950	4.02	16,405
1989	9,622.00	8,591	6,454	3,168	4.32	733
1990	36,986.00	32,751	24,604	12,382	4.53	2,733
1991	695,536.05	612,489	460,130	235,406	4.61	51,064
1992	217,731.23	189,687	142,501	75,230	4.88	15,416
1993	238,158.24	205,769	154,583	83,575	5.04	16,582
1994	201,152.93	172,106	129,294	71,859	5.23	13,740
1995	128,993.29	109,128	81,982	47,011	5.46	8,610
1996	46,067.04	38,609	29,005	17,062	5.60	3,047
1997	1,089,804.62	903,230	678,547	411,258	5.78	71,152
1998	10,197,811.77	8,342,830	6,267,513	3,930,299	6.00	655,050
1999	1,407,056.30	1,137,746	854,726	552,330	6.15	89,810
2000	1,163,027.70	927,515	696,791	466,237	6.35	73,423
2001	3,092,176.59	2,426,740	1,823,077	1,269,100	6.58	192,872
2002	1,495,590.27	1,155,792	868,283	627,307	6.76	92,797
2003	53,683.22	40,864	30,699	22,984	6.90	3,331
2004	20,918.28	15,639	11,749	9,169	7.09	1,293
2005	2,325,249.66	1,706,733	1,282,175	1,043,075	7.25	143,872
2006	43,732.42	31,492	23,658	20,074	7.39	2,716
2007	3,091,586.22	2,181,423	1,638,784	1,452,802	7.51	193,449
2008	1,461,412.71	1,006,183	755,890	705,523	7.69	91,746
2009	3,749,065.09	2,513,373	1,888,160	1,860,905	7.87	236,456
2010	7,432,653.99	4,838,658	3,635,020	3,797,634	8.04	472,343
2011	12,681,090.84	7,989,087	6,001,765	6,679,326	8.22	812,570
2012	11,091,399.19	6,733,588	5,058,577	6,032,822	8.41	717,339
2013	8,835,262.69	5,131,521	3,855,032	4,980,231	8.66	575,084
2014	6,345,522.51	3,503,998	2,632,363	3,713,160	8.92	416,274
2015	12,063,014.16	6,272,767	4,712,388	7,350,626	9.23	796,384
2016	14,422,475.40	6,983,363	5,246,220	9,176,255	9.59	956,857
2017	15,230,996.80	6,774,747	5,089,498	10,141,499	9.99	1,015,165
2018	12,444,057.76	5,000,022	3,756,244	8,687,814	10.42	833,763
2019	16,703,376.19	5,933,039	4,457,168	12,246,208	10.89	1,124,537
2020	9,592,554.94	2,930,526	2,201,544	7,391,011	11.37	650,045
2021	6,503,137.80	1,636,189	1,229,179	5,273,959	11.90	443,190
2022	20,233,233.18	3,933,341	2,954,904	17,278,329	12.43	1,390,051
2023	35,843,404.55	4,774,341	3,586,702	32,256,703	13.02	2,477,473

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 334.00 METERS AND METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 20-L1.5						
NET SALVAGE PERCENT.. 0						
2024	39,545,065.80	2,720,701	2,043,914	37,501,152	13.53	2,771,704
2025	18,090,860.22	322,017	241,914	17,848,946	13.83	1,290,596
9999	2,043,354.56-	730,699-	548,934-	1,494,421-		137,579-
	275,985,837.91	98,691,954	74,141,878	201,843,960		18,582,093
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					10.9	6.73

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 335.00 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. 0						
1882	236.21	236	236			
1886	347.76	348	348			
1889	488.25	488	488			
1890	710.80	711	711			
1891	2,511.34	2,511	2,511			
1892	3,660.98	3,661	3,661			
1893	2,869.27	2,869	2,869			
1894	2,180.37	2,180	2,180			
1895	4,197.12	4,197	4,197			
1896	1,626.15	1,626	1,626			
1897	241.20	241	241			
1898	2,471.82	2,472	2,472			
1899	124.66	125	125			
1900	71.62	72	72			
1901	98.72	99	99			
1902	40.23	40	40			
1903	45.56	46	46			
1904	158.32	158	158			
1905	84.22	84	84			
1906	481.68	482	482			
1907	298.16	298	298			
1908	581.08	581	581			
1909	990.21	990	990			
1910	1,025.36	1,025	1,025			
1911	623.13	623	623			
1912	2,257.66	2,258	2,258			
1913	937.10	777	491	446	23.14	19
1914	1,325.60	1,324	836	490	0.11	490
1915	1,674.16	1,674	1,674			
1916	1,194.75	1,185	748	447	0.89	447
1917	1,876.84	1,865	1,178	699	0.70	699
1918	1,577.89	1,570	992	586	0.53	586
1919	2,851.83	2,811	1,775	1,077	1.53	704
1920	1,861.40	1,837	1,160	701	1.38	508
1921	1,972.68	1,928	1,218	755	2.38	317
1922	2,348.44	2,298	1,451	897	2.26	397
1923	3,800.53	3,721	2,350	1,451	2.17	669
1924	3,471.65	3,366	2,126	1,346	3.17	425
1925	4,938.45	4,790	3,025	1,913	3.09	619
1926	3,874.12	3,759	2,374	1,500	3.04	493
1927	4,590.73	4,454	2,813	1,778	3.01	591

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 335.00 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. 0						
1928	3,161.98	3,036	1,918	1,244	4.01	310
1929	5,262.51	5,052	3,191	2,072	4.00	518
1930	4,216.06	4,045	2,555	1,661	4.01	414
1931	4,047.14	3,842	2,427	1,620	5.01	323
1932	2,612.90	2,479	1,566	1,047	5.04	208
1933	1,941.83	1,840	1,162	780	5.09	153
1934	2,342.75	2,217	1,400	943	5.15	183
1935	4,141.11	3,876	2,448	1,693	6.15	275
1936	5,438.85	5,083	3,210	2,229	6.24	357
1937	6,702.81	6,252	3,949	2,754	6.34	434
1938	5,720.24	5,325	3,363	2,357	6.46	365
1939	8,621.47	8,008	5,058	3,563	6.59	541
1940	4,869.01	4,511	2,849	2,020	6.74	300
1941	5,154.70	4,763	3,008	2,147	6.91	311
1942	1,733.22	1,582	999	734	7.91	93
1943	1,780.31	1,620	1,023	757	8.09	94
1944	1,697.53	1,540	973	725	8.29	87
1945	721.75	652	412	310	8.50	36
1946	2,441.77	2,199	1,389	1,053	8.72	121
1947	10,081.53	9,043	5,712	4,370	8.96	488
1948	7,815.31	6,981	4,409	3,406	9.21	370
1949	22,565.12	20,065	12,673	9,892	9.47	1,045
1950	4,986.12	4,413	2,787	2,199	9.75	226
1951	27,919.63	24,586	15,529	12,391	10.03	1,235
1952	23,110.91	20,245	12,787	10,324	10.33	999
1953	17,334.22	15,102	9,538	7,796	10.64	733
1954	26,512.99	22,966	14,505	12,008	10.97	1,095
1955	22,209.80	19,123	12,078	10,132	11.30	897
1956	36,475.89	31,209	19,712	16,764	11.65	1,439
1957	51,913.21	44,126	27,870	24,043	12.00	2,004
1958	62,204.77	52,513	33,167	29,038	12.37	2,347
1959	79,534.91	66,666	42,106	37,429	12.74	2,938
1960	80,001.55	66,561	42,040	37,962	13.12	2,893
1961	76,758.70	63,372	40,026	36,733	13.52	2,717
1962	57,149.04	46,805	29,562	27,587	13.92	1,982
1963	85,378.71	69,345	43,798	41,581	14.34	2,900
1964	71,010.24	57,177	36,113	34,897	14.76	2,364
1965	105,397.01	84,107	53,122	52,275	15.19	3,441
1966	107,657.38	85,114	53,758	53,899	15.63	3,448
1967	134,556.35	105,358	66,544	68,012	16.07	4,232
1968	131,158.78	101,674	64,217	66,942	16.53	4,050

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 335.00 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. 0						
1969	128,543.00	98,618	62,287	66,256	16.99	3,900
1970	124,014.73	94,127	59,451	64,564	17.46	3,698
1971	163,654.40	123,723	78,144	85,510	17.43	4,906
1972	172,512.52	128,919	81,425	91,088	17.92	5,083
1973	229,806.15	169,689	107,176	122,630	18.42	6,657
1974	310,947.65	226,774	143,231	167,717	18.93	8,860
1975	307,853.02	221,654	139,997	167,856	19.44	8,635
1976	205,396.73	145,934	92,172	113,225	19.97	5,670
1977	299,722.85	210,046	132,665	167,058	20.49	8,153
1978	460,000.09	317,814	200,732	259,268	21.03	12,328
1979	532,498.55	362,525	228,971	303,528	21.57	14,072
1980	458,704.89	307,562	194,256	264,449	22.11	11,961
1981	271,561.47	180,425	113,957	157,604	22.23	7,090
1982	427,675.02	279,528	176,550	251,125	22.79	11,019
1983	561,052.95	360,533	227,713	333,340	23.36	14,270
1984	556,745.96	351,529	222,026	334,720	23.94	13,982
1985	592,669.35	367,455	232,085	360,584	24.52	14,706
1986	765,675.43	465,837	294,223	471,452	25.10	18,783
1987	836,826.42	499,251	315,327	521,499	25.69	20,300
1988	890,464.87	523,860	330,871	559,594	25.89	21,614
1989	1,109,700.09	639,187	403,711	705,989	26.50	26,641
1990	1,171,883.50	660,356	417,082	754,802	27.11	27,842
1991	981,212.21	540,452	341,350	639,862	27.73	23,075
1992	1,345,462.07	723,724	457,105	888,357	28.35	31,335
1993	1,184,551.32	621,653	392,637	791,914	28.98	27,326
1994	1,563,970.67	804,819	508,325	1,055,646	29.24	36,103
1995	1,703,769.13	853,588	539,127	1,164,642	29.88	38,977
1996	1,614,443.49	786,557	496,790	1,117,653	30.52	36,620
1997	1,744,693.79	825,589	521,443	1,223,251	31.17	39,244
1998	1,616,549.49	746,361	471,402	1,145,147	31.48	36,377
1999	2,077,308.87	928,973	586,740	1,490,569	32.14	46,377
2000	1,252,514.84	541,713	342,147	910,368	32.80	27,755
2001	1,713,564.24	719,697	454,561	1,259,003	33.14	37,990
2002	1,598,772.60	647,183	408,761	1,190,012	33.82	35,187
2003	2,141,303.67	833,824	526,644	1,614,660	34.50	46,802
2004	2,202,389.33	827,878	522,889	1,679,500	34.87	48,165
2005	207,229.55	74,603	47,119	160,111	35.56	4,503
2006	5,677,378.69	1,963,238	1,239,983	4,437,396	35.95	123,432
2007	3,180,321.44	1,047,598	661,664	2,518,657	36.64	68,741
2008	4,264,328.78	1,341,131	847,060	3,417,269	37.05	92,234
2009	4,636,487.21	1,379,819	871,495	3,764,992	37.76	99,708

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 335.00 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. 0						
2010	4,234,532.40	1,194,138	754,219	3,480,313	38.19	91,132
2011	3,530,141.06	939,018	593,085	2,937,056	38.63	76,030
2012	4,631,038.43	1,149,887	726,270	3,904,768	39.36	99,207
2013	5,226,134.49	1,210,373	764,473	4,461,661	39.81	112,074
2014	4,639,834.24	995,244	628,597	4,011,237	40.28	99,584
2015	7,710,209.89	1,518,911	959,346	6,750,864	40.76	165,625
2016	7,730,712.84	1,391,528	878,891	6,851,822	41.00	167,118
2017	6,037,975.73	975,737	616,277	5,421,699	41.50	130,643
2018	5,480,713.71	786,482	496,743	4,983,971	41.78	119,291
2019	7,212,456.83	900,115	568,513	6,643,944	42.08	157,888
2020	7,559,288.66	797,505	503,705	7,055,584	42.39	166,445
2021	7,719,413.89	663,870	419,301	7,300,113	42.51	171,727
2022	11,021,495.38	727,419	459,439	10,562,056	42.45	248,812
2023	13,912,897.23	631,646	398,948	13,513,949	42.05	321,378
2024	13,795,218.63	331,085	209,113	13,586,106	40.67	334,057
2025	6,343,632.32	40,599	25,643	6,317,989	38.51	164,061
9999	9,073,018.53-	2,053,268-	1,297,440-	7,775,579-		206,203-
	160,377,896.39	36,294,288	22,934,002	137,443,894		3,644,920

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 37.7 2.27

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 340.10 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2006	8,614.50	8,184	5,155	3,460	1.00	3,460
2007	90,026.71	81,024	51,035	38,992	2.00	19,496
2008	76,984.00	65,436	41,217	35,767	3.00	11,922
2010	10,963.48	8,223	5,179	5,784	5.00	1,157
2011	38,981.20	27,287	17,187	21,794	6.00	3,632
2012	132,651.96	86,224	54,310	78,342	7.00	11,192
2013	475,451.73	285,271	179,686	295,766	8.00	36,971
2014	1,428,108.53	785,460	494,743	933,366	9.00	103,707
2015	109,681.98	54,841	34,543	75,139	10.00	7,514
2016	155,630.75	70,034	44,113	111,518	11.00	10,138
2017	87,557.93	35,023	22,060	65,498	12.00	5,458
2018	2,016,609.34	705,813	444,575	1,572,034	13.00	120,926
2019	1,190,614.34	357,184	224,982	965,632	14.00	68,974
2020	278,241.94	69,560	43,814	234,428	15.00	15,629
2021	572,409.56	114,482	72,109	500,301	16.00	31,269
2022	1,036,826.95	155,524	97,961	938,866	17.00	55,227
2023	1,918,449.86	191,845	120,839	1,797,611	18.00	99,867
2024	190,861.15	9,543	6,011	184,850	19.00	9,729
2025	217,771.10	2,722	1,714	216,057	19.75	10,940
	10,036,437.01	3,113,680	1,961,233	8,075,204		627,208

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.9 6.25

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 340.20 OFFICE FURNITURE AND EQUIPMENT - COMPUTERS AND PERIPHERAL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2020	1,362,117.37	1,362,117	1,362,117			
2021	2,215,572.58	1,772,458	1,011,533	1,204,040	1.00	1,204,040
2022	5,341,454.29	3,204,873	1,829,005	3,512,449	2.00	1,756,224
2023	6,895,270.92	2,758,108	1,574,039	5,321,232	3.00	1,773,744
2024	3,542,959.66	708,592	404,390	3,138,570	4.00	784,642
2025	1,495,632.58	74,782	42,678	1,452,955	4.75	305,885
	20,853,007.40	9,880,930	6,223,762	14,629,245		5,824,535

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.5 27.93

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 340.30 OFFICE FURNITURE AND EQUIPMENT - COMPUTER SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2020	12,061,689.43	12,061,689	12,061,689			
2021	14,328,908.45	11,463,127	5,629,489	8,699,419	1.00	8,699,419
2022	14,630,870.21	8,778,522	4,311,091	10,319,779	2.00	5,159,890
2023	21,748,790.72	8,699,516	4,272,292	17,476,499	3.00	5,825,500
2024	11,417,129.55	2,283,426	1,121,380	10,295,750	4.00	2,573,938
2025	18,871,328.06	943,566	463,381	18,407,947	4.75	3,875,357
	93,058,716.42	44,229,846	27,859,322	65,199,394		26,134,104

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.5 28.08

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 340.31 OFFICE FURNITURE AND EQUIPMENT - COMPUTER SOFTWARE - ENTERPRISE SOLUTIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2013	481,376.73	481,377	481,377			
2015	58,280.82	58,281	58,281			
2018	157,049.62	109,935	130,495-	287,545	3.00	95,848
	696,707.17	649,593	409,163	287,544		95,848

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.0 13.76

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 340.50 OFFICE FURNITURE AND EQUIPMENT - OTHER OFFICE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2000	58.00	58	58			
2002	7,004.57	7,005	7,005			
2003	8,143.20	8,143	8,143			
2004	6,976.14	6,976	6,976			
2005	2,898.04	2,898	2,898			
2010	28,145.00	28,145	28,145			
2011	33,799.00	33,799	33,799			
2012	16,328.00	16,328	16,328			
2013	6,843.00	6,843	6,843			
2014	8,903.00	8,903	8,903			
2015	4,000.00	4,000	4,000			
2016	21,390.00	19,251	14,675-	36,065	1.00	36,065
2019	9,454.95	5,673	4,324-	13,779	4.00	3,445
2021	10,607.55	4,243	3,234-	13,842	6.00	2,307
2023	17,799.81	3,560	2,714-	20,514	8.00	2,564
9999	354.00-	303-	191-	163-		86-
	181,996.26	155,522	97,960	84,036		44,295

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.9 24.34

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 341.00 TRANSPORTATION EQUIPMENT - NOT CLASSIFIED

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-L2.5						
NET SALVAGE PERCENT.. 0						
1986	349.00	349	349			
2020	2,238.67	1,190	1,636	603	4.41	137
2025	36,010.43	1,080	1,485	34,525	8.08	4,273
	38,598.10	2,619	3,470	35,128		4,410

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.0 11.43

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 341.10 TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 10-L2.5						
NET SALVAGE PERCENT.. 0						
2011	13,156.44	11,291	13,156			
2012	1,053,914.96	883,708	1,053,915			
2013	4,251,864.62	3,479,726	4,251,865			
2014	33,079.26	26,381	33,079			
2015	685,160.14	530,999	685,160			
2016	1,224,342.56	916,788	1,224,343			
2017	26,230.86	18,739	25,197	1,034	3.20	323
2018	2,042,645.52	1,364,079	1,834,181	208,465	3.48	59,904
2019	9,569,988.39	5,810,897	7,813,504	1,756,484	3.88	452,702
2020	8,395,547.43	4,462,233	6,000,050	2,395,497	4.41	543,197
2021	10,800,582.16	4,778,178	6,424,879	4,375,703	5.04	868,195
2022	9,759,732.47	3,340,756	4,492,080	5,267,652	5.76	914,523
2023	16,580,311.08	3,879,793	5,216,884	11,363,427	6.55	1,734,874
2024	10,310,190.14	1,227,944	1,651,130	8,659,060	7.40	1,170,143
2025	2,055,523.01	61,666	82,918	1,972,605	8.08	244,134
	76,802,269.04	30,793,178	40,802,341	35,999,928		5,987,995

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.0 7.80

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 341.20 TRANSPORTATION EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-L2.5						
NET SALVAGE PERCENT.. 0						
2000	58,209.00	57,190	58,209			
2011	4,000.00	3,433	4,000			
2012	90,370.79	75,776	90,371			
2013	2,819,782.74	2,307,710	2,819,783			
2014	411,274.47	327,991	411,274			
2016	2,478,954.18	1,856,241	2,478,954			
2017	2,326,634.81	1,662,148	2,275,130	51,505	3.20	16,095
2018	5,865,427.39	3,916,932	5,361,454	503,973	3.48	144,820
2019	8,314.30	5,048	6,910	1,404	3.88	362
2020	811,487.16	431,305	590,365	221,122	4.41	50,141
2021	229,580.55	101,566	139,023	90,558	5.04	17,968
2022	172,600.00	59,081	80,869	91,731	5.76	15,926
	15,276,635.39	10,804,421	14,316,342	960,293		245,312

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.9 1.61

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 341.30 TRANSPORTATION EQUIPMENT - AUTOS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-L2.5						
NET SALVAGE PERCENT.. 0						
2007	5,276.00	4,853	5,276			
2010	3,260.99	2,857	3,261			
2011	9,394.63	8,062	9,395			
2012	1,737,448.59	1,456,851	1,737,449			
2013	57,943.00	47,421	57,943			
2018	62,186.00	41,528	62,186			
2019	146,881.00	89,186	146,880			
	2,022,390.21	1,650,758	2,022,390			

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 341.40 TRANSPORTATION EQUIPMENT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-L2.5						
NET SALVAGE PERCENT.. 0						
1961	374.92	375	375			
1977	403.11	403	403			
1978	265.00	265	265			
1998	8,060.31	8,030	8,060			
1999	1,561.47	1,547	1,561			
2006	4,626.70	4,307	4,627			
2007	18,169.65	16,712	18,170			
2008	92,592.34	83,898	92,592			
2009	25,526.94	22,790	25,527			
2010	50,483.13	44,223	50,483			
2011	75,022.83	64,385	75,023			
2012	318,512.86	267,073	318,513			
2013	836,648.69	684,713	836,649			
2014	718,980.22	573,387	718,980			
2015	178,690.77	138,485	178,691			
2016	954,565.45	714,779	954,565			
2017	120,461.68	86,058	120,462			
2018	2,510,965.54	1,676,823	2,457,284	53,682	3.48	15,426
2019	787,130.82	477,946	700,401	86,730	3.88	22,353
2020	473,035.57	251,418	368,438	104,598	4.41	23,718
2021	78,210.92	34,601	50,706	27,505	5.04	5,457
2022	47,744.96	16,343	23,950	23,795	5.76	4,131
2023	129,695.53	30,349	44,474	85,222	6.55	13,011
2024	211,053.00	25,136	36,835	174,218	7.40	23,543
	7,642,782.41	5,224,046	7,087,034	555,748		107,639

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.2 1.41

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 342.00 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	1,009.93	909	649	361	2.00	180
2008	23,325.31	19,827	14,153	9,172	3.00	3,057
2014	61,104.50	33,607	23,989	37,116	9.00	4,124
2016	92,745.16	41,735	29,790	62,955	11.00	5,723
2017	48,514.27	19,406	13,852	34,662	12.00	2,888
2018	57,628.55	20,170	14,397	43,232	13.00	3,326
2019	88,222.86	26,467	18,893	69,330	14.00	4,952
2020	2,304.60	576	411	1,894	15.00	126
2021	12,195.19	2,439	1,741	10,454	16.00	653
2022	80,982.31	12,147	8,671	72,311	17.00	4,254
2023	1,757.57	176	125	1,633	18.00	91
2024	778.12	39	28	750	19.00	39
	470,568.37	177,498	126,699	343,869		29,413

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.7 6.25

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 343.00 TOOLS AND WORK EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1996	34,935.00	34,935	34,935			
1998	12,500.00	12,500	12,500			
2002	947.22	947	947			
2005	94,573.53	94,574	94,574			
2006	289,695.96	275,211	233,984	55,712	1.00	55,712
2007	546,167.92	491,551	417,915	128,253	2.00	64,126
2008	241,902.08	205,617	174,815	67,087	3.00	22,362
2009	93,688.77	74,951	63,723	29,966	4.00	7,492
2010	678,599.35	508,950	432,708	245,891	5.00	49,178
2011	1,146,484.03	802,539	682,316	464,168	6.00	77,361
2012	2,333,413.40	1,516,719	1,289,510	1,043,903	7.00	149,129
2013	2,932,304.68	1,759,383	1,495,822	1,436,483	8.00	179,560
2014	1,032,543.71	567,899	482,826	549,718	9.00	61,080
2015	1,783,664.90	891,832	758,233	1,025,432	10.00	102,543
2016	4,210,304.65	1,894,637	1,610,814	2,599,491	11.00	236,317
2017	5,196,885.71	2,078,754	1,767,350	3,429,536	12.00	285,795
2018	2,736,699.82	957,845	814,357	1,922,343	13.00	147,873
2019	1,318,244.63	395,473	336,230	982,015	14.00	70,144
2020	4,357,645.66	1,089,411	926,214	3,431,432	15.00	228,762
2021	4,887,152.18	977,430	831,008	4,056,144	16.00	253,509
2022	6,454,617.93	968,193	823,154	5,631,464	17.00	331,263
2023	15,499,028.61	1,549,903	1,317,722	14,181,307	18.00	787,850
2024	9,255,642.48	462,782	393,456	8,862,186	19.00	466,431
2025	10,193,965.63	127,425	108,336	10,085,630	19.75	510,665
9999	61.00-	14-	12-	49-		3-
	75,331,546.85	17,739,447	15,103,437	60,228,110		4,087,149

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.7 5.43

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 344.00 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	2,713.32	2,713	2,713			
2005	6,117.97	6,118	6,118			
2006	128,711.88	122,276	66,062	62,650	1.00	62,650
2007	103,111.94	92,801	50,137	52,975	2.00	26,488
2008	48,086.76	40,874	22,083	26,004	3.00	8,668
2009	196,304.71	157,044	84,846	111,459	4.00	27,865
2010	107,001.34	80,251	43,357	63,644	5.00	12,729
2011	204,682.14	143,277	77,408	127,274	6.00	21,212
2012	88,334.29	57,417	31,021	57,313	7.00	8,188
2013	28,609.66	17,166	9,274	19,336	8.00	2,417
2014	57,772.94	31,775	17,167	40,606	9.00	4,512
2015	24,757.59	12,379	6,688	18,070	10.00	1,807
2016	47,552.75	21,399	11,561	35,992	11.00	3,272
2017	94,878.08	37,951	20,504	74,374	12.00	6,198
2018	291,357.49	101,975	55,094	236,263	13.00	18,174
2019	167,806.34	50,342	27,198	140,608	14.00	10,043
2020	212,824.35	53,206	28,745	184,079	15.00	12,272
2021	110,412.37	22,082	11,930	98,482	16.00	6,155
2022	117,072.96	17,561	9,488	107,585	17.00	6,329
2023	258,044.10	25,804	13,941	244,103	18.00	13,561
2024	197,044.32	9,852	5,322	191,722	19.00	10,091
2025	53,815.26	673	364	53,451	19.75	2,706
	2,547,012.56	1,104,936	601,021	1,945,992		265,337

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.3 10.42

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 345.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 21-S0.5						
NET SALVAGE PERCENT.. 0						
1951	29.64	30	30			
1967	1,931.23	1,931	1,931			
1968	1,032.10	1,032	1,032			
1969	817.92	818	818			
1970	6,734.16	6,734	6,734			
1972	6,321.41	6,321	6,321			
1975	281.75	282	282			
1977	596.25	596	596			
1978	1,790.00	1,790	1,790			
1980	7,445.82	7,446	7,446			
1982	2,452.73	2,453	2,453			
1984	1,722.07	1,709	1,722			
1985	16,792.81	16,524	16,793			
1986	14,013.50	13,663	13,897	116	1.00	116
1987	4,748.59	4,583	4,661	88	1.37	64
1988	10,221.10	9,795	9,962	259	1.61	161
1989	13,115.87	12,418	12,630	486	2.02	241
1990	9,498.15	8,909	9,061	437	2.31	189
1991	12,096.57	11,228	11,420	677	2.63	257
1992	18,034.45	16,545	16,828	1,206	2.97	406
1993	77,817.09	70,720	71,929	5,888	3.21	1,834
1994	142,750.50	127,890	130,076	12,674	3.60	3,521
1995	148,235.10	131,188	133,430	14,805	3.90	3,796
1996	79,553.28	69,673	70,864	8,689	4.11	2,114
1997	41,095.55	35,441	36,047	5,049	4.47	1,130
1998	55,083.04	46,848	47,649	7,434	4.75	1,565
1999	255,047.45	213,526	217,176	37,871	5.06	7,484
2001	45,944.17	37,049	37,682	8,262	5.76	1,434
2002	104,174.99	82,423	83,832	20,343	6.07	3,351
2003	170,236.10	131,831	134,085	36,151	6.41	5,640
2004	19,131.90	14,504	14,752	4,380	6.70	654
2005	33,181.89	24,555	24,975	8,207	7.03	1,167
2006	13,570.69	9,772	9,939	3,632	7.39	491
2007	5,629.80	3,942	4,009	1,621	7.71	210
2008	47,316.03	32,175	32,725	14,591	8.00	1,824
2009	85,341.82	55,984	56,941	28,401	8.39	3,385
2010	16,615.93	10,518	10,698	5,918	8.70	680
2011	34,410.00	20,908	21,265	13,145	9.04	1,454
2012	21,347.57	12,377	12,589	8,759	9.42	930
2013	21,465.79	11,823	12,025	9,441	9.79	964
2014	100,707.30	52,398	53,294	47,413	10.14	4,676

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 345.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 21-S0.5						
NET SALVAGE PERCENT.. 0						
2015	52,293.85	25,467	25,902	26,392	10.53	2,506
2016	126,868.88	57,319	58,299	68,570	10.92	6,279
2017	26,612.95	11,028	11,216	15,397	11.31	1,361
2018	292,687.82	109,612	111,486	181,202	11.69	15,501
2019	13,003.54	4,315	4,389	8,615	12.08	713
2022	53,275.45	9,797	9,964	43,311	13.31	3,254
2024	2,433.40	161	164	2,269	14.08	161
2025	805,604.26	13,776	14,011	791,593	14.37	55,086
	3,021,112.26	1,551,827	1,577,820	1,443,292		134,599

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.7 4.46

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 346.00 COMMUNICATION EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1984	2,141.00	2,141	2,141			
1985	51.00	51	51			
1990	705.00	705	705			
2011	258.22	241	210	48	1.00	48
2012	6,943.86	6,018	5,248	1,696	2.00	848
2013	272,799.42	218,240	190,320	82,479	3.00	27,493
2015	17,452.26	11,635	10,147	7,305	5.00	1,461
2016	35,790.32	21,474	18,727	17,063	6.00	2,844
2018	11,496.50	5,365	4,679	6,818	8.00	852
2019	417,135.37	166,854	145,508	271,627	9.00	30,181
2020	242,215.01	80,738	70,409	171,806	10.00	17,181
2021	421,611.93	112,431	98,048	323,564	11.00	29,415
2022	647,981.81	129,596	113,017	534,965	12.00	44,580
2023	1,592,272.70	212,298	185,138	1,407,135	13.00	108,241
2024	590,418.12	39,363	34,327	556,091	14.00	39,721
2025	1,434,193.99	23,908	20,849	1,413,345	14.75	95,820
9999	169,789.89-	30,748-	26,825-	142,965-		11,890-
	5,523,676.62	1,000,310	872,699	4,650,978		386,795

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.0 7.00

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 346.10 COMMUNICATION EQUIPMENT - NON-TELEPHONE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2010	1,083.00	1,083	1,083			
2011	18,194.10	16,981	14,814	3,380	1.00	3,380
2012	39,624.20	34,341	29,959	9,665	2.00	4,832
2013	721,836.04	577,469	503,774	218,062	3.00	72,687
2014	57,153.31	41,912	36,563	20,590	4.00	5,148
2015	3,007.59	2,005	1,749	1,259	5.00	252
2017	75,197.83	40,105	34,987	40,211	7.00	5,744
2018	602,810.61	281,314	245,414	357,397	8.00	44,675
2019	761,373.17	304,549	265,684	495,689	9.00	55,077
2020	1,640,804.93	546,930	477,133	1,163,672	10.00	116,367
2021	2,131,641.07	568,445	495,902	1,635,739	11.00	148,704
2022	1,550,008.12	310,002	270,440	1,279,568	12.00	106,631
2023	1,801,372.96	240,177	209,527	1,591,846	13.00	122,450
2024	1,095,164.37	73,015	63,697	1,031,467	14.00	73,676
2025	439,347.24	7,324	6,389	432,958	14.75	29,353
	10,938,618.54	3,045,652	2,657,115	8,281,504		788,976

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.5 7.21

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 346.19 COMMUNICATION EQUIPMENT - REMOTE CONTROL AND INSTRUMENTATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2015	92,829.11	92,829	92,829			
2016	711,702.32	640,532	555,835	155,867	1.00	155,867
2017	318,372.46	254,698	221,020	97,352	2.00	48,676
2018	760,200.33	532,140	461,776	298,424	3.00	99,475
2019	64,999.04	38,999	33,842	31,157	4.00	7,789
2020	577,226.33	288,613	250,450	326,776	5.00	65,355
2021	304,242.62	121,697	105,605	198,638	6.00	33,106
2022	953,204.19	285,961	248,149	705,055	7.00	100,722
2023	1,878,490.11	375,698	326,021	1,552,469	8.00	194,059
2024	29,855.29	2,986	2,591	27,264	9.00	3,029
2025	52,541.54	1,314	1,140	51,402	9.75	5,272
	5,743,663.34	2,635,467	2,299,258	3,444,405		713,350

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.8 12.42

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 346.20 COMMUNICATION EQUIPMENT - TELEPHONE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2015	11,214.16	11,214	11,214			
2016	21,782.06	19,604	16,894	4,888	1.00	4,888
2017	35,766.67	28,613	24,657	11,110	2.00	5,555
2018	66,703.59	46,693	40,238	26,466	3.00	8,822
2020	63,300.51	31,650	27,274	36,027	5.00	7,205
2022	24,688.05	7,406	6,382	18,306	7.00	2,615
	223,455.04	145,180	126,659	96,796		29,085

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.3 13.02

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 347.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1978	3,700.00	3,700	3,700			
1981	1,223.38	1,223	1,223			
1985	885.10	885	885			
1987	1,255.00	1,255	1,255			
1991	248.00	248	248			
1995	20,000.00	20,000	20,000			
1998	37,475.05	37,475	37,475			
1999	500.00	500	500			
2000	2,287.73	2,288	2,288			
2001	1,124,164.98	1,079,198	899,227	224,938	1.00	224,938
2002	237,394.60	218,403	181,981	55,414	2.00	27,707
2003	269,249.53	236,940	197,427	71,823	3.00	23,941
2004	589,851.03	495,475	412,848	177,003	4.00	44,251
2005	363,169.88	290,536	242,085	121,085	5.00	24,217
2006	32,215.49	24,484	20,401	11,814	6.00	1,969
2008	148,764.62	101,160	84,290	64,475	8.00	8,059
2009	15,603.42	9,986	8,321	7,282	9.00	809
2010	25,913.81	15,548	12,955	12,959	10.00	1,296
2011	67,243.18	37,656	31,376	35,867	11.00	3,261
2012	211,045.21	109,744	91,443	119,602	12.00	9,967
2013	1,921,577.23	922,357	768,542	1,153,035	13.00	88,695
2014	304,208.62	133,852	111,530	192,679	14.00	13,763
2015	242,341.45	96,937	80,772	161,569	15.00	10,771
2016	777,191.88	279,789	233,131	544,061	16.00	34,004
2017	546,849.76	174,992	145,810	401,040	17.00	23,591
2018	1,210,058.27	338,816	282,314	927,744	18.00	51,541
2019	736,997.02	176,879	147,382	589,615	19.00	31,032
2020	6,328,792.35	1,265,758	1,054,676	5,274,116	20.00	263,706
2021	4,955,441.76	792,871	660,650	4,294,792	21.00	204,514
2022	7,313,707.05	877,645	731,286	6,582,421	22.00	299,201
2023	584,153.05	46,732	38,939	545,214	23.00	23,705
2024	90,855.29	3,634	3,028	87,827	24.00	3,659
2025	4,030.37	40	33	3,997	24.75	161
9999	4,085.00-	1,131-	944-	3,141-		206-
	28,164,309.11	7,795,875	6,507,077	21,657,232		1,418,552

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.3 5.04

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 348.00 OTHER TANGIBLE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2003	5,843.07	5,142	5,105	738	3.00	246
2004	20,479.05	17,202	17,079	3,400	4.00	850
2006	12,840.00	9,758	9,688	3,152	6.00	525
2007	694,887.82	500,319	496,739	198,149	7.00	28,307
2015	1,357.57	543	539	819	15.00	55
2019	52,243.29	12,538	12,448	39,795	19.00	2,094
2020	7,924.33	1,585	1,574	6,350	20.00	318
	795,575.13	547,087	543,172	252,403		32,395

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.8 4.07

PART III. EXPERIENCED NET SALVAGE

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2020 TRANSACTION YEAR				
303.61			4,483.73	4,483.73
304.15	549,086.47	577,956.65	210.38	577,746.27-
304.20	8,384.32	71,775.96		71,775.96-
304.30	409,196.21	788,178.99		788,178.99-
304.61	35,517.97	12,850.31		12,850.31-
304.62	72,882.00	8.81-		8.81
304.63		23.48		23.48-
305.00		24,577.59		24,577.59-
306.00	4,621.01	6,896.40		6,896.40-
307.00	44,317.44	42,111.55		42,111.55-
310.00	8,443.54	3,593.30		3,593.30-
311.00	482,184.81	248,120.57		248,120.57-
320.00	1,647,036.23	695,879.64	214.05-	696,093.69-
320.30	146,562.96	76,375.47		76,375.47-
330.00	316,910.67	1,196,558.00		1,196,558.00-
331.00	32,399,513.98	12,998,210.71	25,703.04	12,972,507.67-
333.00	1,279,015.58	2,528,314.54		2,528,314.54-
334.00	4,974,584.57	1,486,703.66	42,569.41	1,444,134.25-
335.00	1,427,031.44	1,720,769.32	3,093.12	1,717,676.20-
340.00	12,731,491.25	23,848.17	613.87	23,234.30-
341.00	203,634.46	97,003.97	456,214.35	359,210.38
342.00	13,022.51	122.40		122.40-
343.00	191,196.62	50,715.40	3,000.00	47,715.40-
344.00	39,028.26	13,845.30		13,845.30-
345.00	681.55			
346.00	950,181.45	44,631.89		44,631.89-
347.00	145,584.81	16,130.65		16,130.65-
348.00	823.15			
	58,080,933.26	22,725,185.11	535,673.85	22,189,511.26-

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2021 TRANSACTION YEAR				
303.20	20,254.74			
303.61			4,483.73-	4,483.73-
304.15	126,490.86	666,811.69		666,811.69-
304.20	2,974.34	37,171.02		37,171.02-
304.30	496,969.98	137,849.62		137,849.62-
304.61		1,346.07	4,483.73	3,137.66
304.62		18,876.94		18,876.94-
305.00	10,586.76	467.17		467.17-
306.00	507.53	450.15		450.15-
307.00	36,953.56	5,700.51		5,700.51-
311.00	270,914.29	193,743.82		193,743.82-
320.00	2,230,482.23	890,085.40		890,085.40-
320.30	33,915.10	1,370.70		1,370.70-
320.37	10,486.03			
330.00	256,778.51	1,561,680.99		1,561,680.99-
331.00	15,748,750.26	8,196,453.86	282,490.53	7,913,963.33-
333.00	7,520,801.90	2,681,541.01	1,799.10	2,679,741.91-
334.00	5,495,660.10	1,021,270.85	331,737.56	689,533.29-
335.00	2,860,930.58	1,074,172.62	11,562.11	1,062,610.51-
340.00	35,664,062.09	78,720.20	325.05	78,395.15-
341.00		16,299.55-	219,365.56	235,665.11
343.00	162,936.71	40,863.25		40,863.25-
344.00		5,126.37		5,126.37-
346.00	738,074.13	49,301.95		49,301.95-
347.00	203,387.56	8,339.46		8,339.46-
348.00	5,662.47			
	71,897,579.73	16,655,044.10	847,279.91	15,807,764.19-

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2022 TRANSACTION YEAR				
304.15	981,518.44	850,320.81		850,320.81-
304.20	545,894.57	23,865.76		23,865.76-
304.30	2,017,524.85	52,542.41		52,542.41-
304.36	662.50			
304.61		6,818.30		6,818.30-
304.62	193,622.53	46,017.09		46,017.09-
304.63	3,204.02	79,910.95		79,910.95-
305.00	228,547.61	299,889.33		299,889.33-
306.00	152,202.89			
307.00	158,236.88	55,144.80		55,144.80-
310.00	4,791.22			
311.00	1,206,205.82	350,411.61		350,411.61-
320.00	3,732,867.80	1,520,577.41		1,520,577.41-
320.30	32,480.56	299,375.44		299,375.44-
320.37	18,895.53			
330.00	287,248.73	3,396,011.14		3,396,011.14-
331.00	19,475,471.04	13,983,952.63	111,611.62	13,872,341.01-
333.00	6,765,263.95	2,505,397.99	2,218.42	2,503,179.57-
334.00	9,009,490.02	3,625,834.72	54,380.07	3,571,454.65-
335.00	1,654,590.34	1,281,342.15	6,290.78	1,275,051.37-
340.00	45,059,382.50	67,823.74	8,592.94	59,230.80-
341.00		1,127.48	820,242.37	819,114.89
342.00	63,146.52			
343.00	237,075.29	38,089.15		38,089.15-
344.00	680,132.13	8,395.86		8,395.86-
345.00	332,927.29	590.23		590.23-
346.00	352,393.47	165,439.94		165,439.94-
347.00	260,681.45	105,946.50		105,946.50-
	93,454,457.95	28,764,825.44	1,003,336.20	27,761,489.24-

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2023 TRANSACTION YEAR				
303.99		187,240.69		187,240.69-
304.15	1,049,407.99	1,347,385.51	16,646.12	1,330,739.39-
304.20	180,247.79	5,124.29		5,124.29-
304.30	1,194,390.23	577,759.84		577,759.84-
304.36	87,877.15	46,310.05		46,310.05-
304.61		3,054.70		3,054.70-
304.62	716,794.67	93,864.89	17,222.45	76,642.44-
304.63	53,693.04	10,616.52	179,085.92	168,469.40
305.00		82,472.51		82,472.51-
306.00	45,849.11			
307.00	66,175.74	24,653.93		24,653.93-
311.00	953,968.42	668,359.99		668,359.99-
320.00	3,172,238.13	1,756,394.87	1,008.96	1,755,385.91-
320.30	24,603.59	251,349.41		251,349.41-
320.37	56,442.68	31,250.62		31,250.62-
330.00	482,903.31	964,254.76		964,254.76-
331.00	20,391,021.39	14,252,110.03	17,964.39	14,234,145.64-
333.00	425,089.79	3,669,065.20	2,077.14	3,666,988.06-
334.00	13,222,587.52	5,124,712.08	133,771.79	4,990,940.29-
335.00	483,077.84	1,914,621.87	7,157.08	1,907,464.79-
340.00	9,055,316.01	108,538.23	26,720.50	81,817.73-
341.00	7,463,342.24	296.70		296.70-
343.00	64,888.55	82,392.74	1,447.32	80,945.42-
344.00	203,402.36	14,249.75		14,249.75-
345.00	4,890.96	1,511.22		1,511.22-
346.00	592,870.93	98,662.08	41.84	98,620.24-
347.00	75,764.06	60,820.63	58,690.15	2,130.48-
	60,066,843.50	31,377,073.11	461,833.66	30,915,239.45-

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2024 TRANSACTION YEAR				
303.99		30,641.92		30,641.92-
304.15	568,100.85	663,688.58		663,688.58-
304.20	308,877.67	13,597.23		13,597.23-
304.30	1,642,429.14	86,345.96		86,345.96-
304.36	69,655.48	14,403.00		14,403.00-
304.61	12,464.53	12,663.68		12,663.68-
304.62	275,863.81	16,484.03	22,895.00	6,410.97
305.00	2,449,346.79	2,626,424.80		2,626,424.80-
306.00	30,034.21-			
307.00	98,170.31	5,033.55-		5,033.55
310.00	11,286.30	153,908.08		153,908.08-
311.00	1,583,329.42	397,790.24		397,790.24-
320.00	2,395,315.41	784,973.61		784,973.61-
320.30	270,019.62	114,266.00		114,266.00-
320.37	122,508.17	40,319.00		40,319.00-
330.00	134,739.43	532,968.08		532,968.08-
331.00	19,830,975.18	24,550,554.84	4,186.38	24,546,368.46-
333.00	6,399,327.14	4,313,651.68	4,559.93	4,309,091.75-
334.00	14,003,639.39	5,781,087.07	72,638.05	5,708,449.02-
335.00	1,250,422.76	1,445,929.80	6,135.99	1,439,793.81-
340.00	20,835,901.44	38,977.17		38,977.17-
341.00	2,219,372.31	19,994.12		19,994.12-
342.00		81.41		81.41-
343.00	128,429.61	74,897.82	16,250.00	58,647.82-
344.00	98,351.90	5,012.85		5,012.85-
345.00	3,813.71	222.02-		222.02
346.00	141,862.73	82,495.63		82,495.63-
347.00		14,488.60		14,488.60-
	74,824,168.89	41,810,389.63	126,665.35	41,683,724.28-
TOTAL	358,323,983.33	141,332,517.39	2,974,788.97	138,357,728.42-

VOLUME 11

PENNSYLVANIA-AMERICAN WATER COMPANY

2025 GENERAL BASE RATE CASE
R-2025-3057983 (WATER)
R-2025-3058051 (WASTEWATER)

EXHIBIT NO. 11-B - DEPRECIATION STUDY

WATER OPERATIONS
AS OF JUNE 30, 2026

EXHIBIT NO. 11-B - DEPRECIATION STUDY
WATER OPERATIONS
AS OF JUNE 30, 2026

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

PENNSYLVANIA-AMERICAN WATER COMPANY

MECHANICSBURG, PENNSYLVANIA

WATER OPERATIONS

2026 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WATER PLANT
AS OF JUNE 30, 2026

Prepared by:

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

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

PENNSYLVANIA-AMERICAN WATER COMPANY

Mechanicsburg, Pennsylvania

WATER OPERATIONS

2026 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WATER PLANT
AS OF JUNE 30, 2026

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Mechanicsburg, Pennsylvania

Gannett Fleming
Valuation and Rate Consultants, LLC

300 Sterling Parkway, Suite 200
Mechanicsburg, PA 17050
717.763.7211

October 31, 2025

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

Attention Dominic DeGrazia
Director Rates and Regulatory

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to water plant. The results of our study as of June 30, 2026 are presented in the attached report. The results of our study as of June 30, 2025 are presented in our report, "2025 Depreciation Study - Calculated Annual Depreciation Accruals Related to Water Plant as of June 30, 2025." The same methods, procedures and estimates are used in both studies.

The attached report sets forth a description of the methods and procedures upon which the studies were based, the estimates of survivor curves, and the calculated annual depreciation as of June 30, 2026.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC



JOHN J. SPANOS
President



FREDERICK B. JOHNSTON, JR.
Assistant Project Manager

JJS:mle
084761.100

TABLE OF CONTENTS

PART I. INTRODUCTION I-1
Scope I-2
Plan of Report I-2
Basis of the Study I-3
Depreciation I-3
Service Life Estimates I-3
Development of Net Original Cost I-5

PART II. ESTIMATION OF SURVIVOR CURVES II-1
Survivor Curves II-2
Iowa Type Curves II-3
Retirement Rate Method of Analysis II-9
Schedules of Annual Transactions in Plant Records II-10
Schedule of Plant Exposed to Retirement II-13
Original Life Table II-15
Smoothing the Original Survivor Curve II-17

PART III. SERVICE LIFE CONSIDERATIONS III-1
Field Trips III-2
Service Life Considerations III-5

PART IV. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION IV-1
Book Reserve IV-2
Calculation of Depreciation IV-2
Group Depreciation Procedures IV-3
Remaining Life Annual Accruals IV-3
Equal Life Group Procedure IV-4
Calculation of Annual and Accrued Amortization IV-5
Net Salvage IV-7

PART V. RESULTS OF STUDY V-1
Qualification of Results V-2
Description of Depreciation Tabulations V-2

TABLE OF CONTENTS, cont

Table 1. Development of Net Original Cost as of June 30, 2026 ..... V-5
Table 2. Summary of Estimated Survivor Curve, Original Cost, Book Depreciation Reserve and Calculated Annual Depreciation Accruals Related to Water Plant as of June 30, 2026 ..... V-7
Table 3. Bringforward to June 30, 2026, of Book Reserve as of June 30, 2025 ..... V-10
Table 4. Calculation of Depreciation Accruals for the Twelve Months Ended June 30, 2026 ..... V-12
Table 5. Amortization of Experienced and Estimated Net Salvage V-14

PART VI. SERVICE LIFE STATISTICS VI-1

PART VII. DETAILED DEPRECIATION CALCULATIONS VII-1
Cumulative Depreciated Original Cost VII-2
Net Utility Plant in Service VII-7

PART VIII. EXPERIENCED AND ESTIMATED NET SALVAGE VIII-1

PART I. INTRODUCTION

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS
DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report presents the results of the depreciation study prepared for Pennsylvania-American Water Company (the Company) as applied to water plant in service as of June 30, 2026. The study results include annual depreciation rates and amounts for regulatory reporting. The regulatory rates and amounts are based on the straight line remaining life method of depreciation. The report also describes the concepts, methods and basic judgments which underlie recommended annual depreciation accrual rates and amounts related to current water plant in service.

PLAN OF REPORT

Part I, Introduction, contains statements with respect to the plan of the report, and the basis of the study. Part II, Estimation of Survivor Curves, presents descriptions of the considerations and the methods used in the service life and net salvage studies. Part III, Service Life Considerations, presents the factors and judgment utilized in the average service life analysis. Part IV, Calculation of Annual and Accrued Depreciation, describes the procedures used in the calculation of group depreciation. Part V, Results of Study, presents a summary by depreciable group of annual depreciation accrual rates and amounts. Part VI, Service Life Statistics, presents the statistical analysis of service life estimates; Part VII, Detailed Depreciation Calculations, presents the detailed tabulations of annual depreciation; and Part VIII, Experienced and Estimated Net Salvage, presents the cost of removal and gross salvage recorded for the period 2021-2025.

BASIS OF THE STUDY

Depreciation

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

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

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

Service Life Estimates

The service life estimates used in the depreciation and amortization calculations were based on informed judgment which incorporated a review of management's plans, policies and outlook, a general knowledge of the water utility industry, and comparisons

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

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

The Company's service life estimates used in the depreciation calculation incorporated historical data compiled through December 2021 from the property records of the Company. This represents the last service life study approved. Such data included plant additions, retirements, transfers and other activity. Generally, retirement data for the years through 2021 were used in the actuarial life table computations which were the primary statistical support of the service life estimates.

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

DEVELOPMENT OF NET ORIGINAL COST

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

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

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

PART II. ESTIMATION OF SURVIVOR CURVES

PART II. ESTIMATION OF SURVIVOR CURVES

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

SURVIVOR CURVES

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

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

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

Iowa Type Curves

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

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

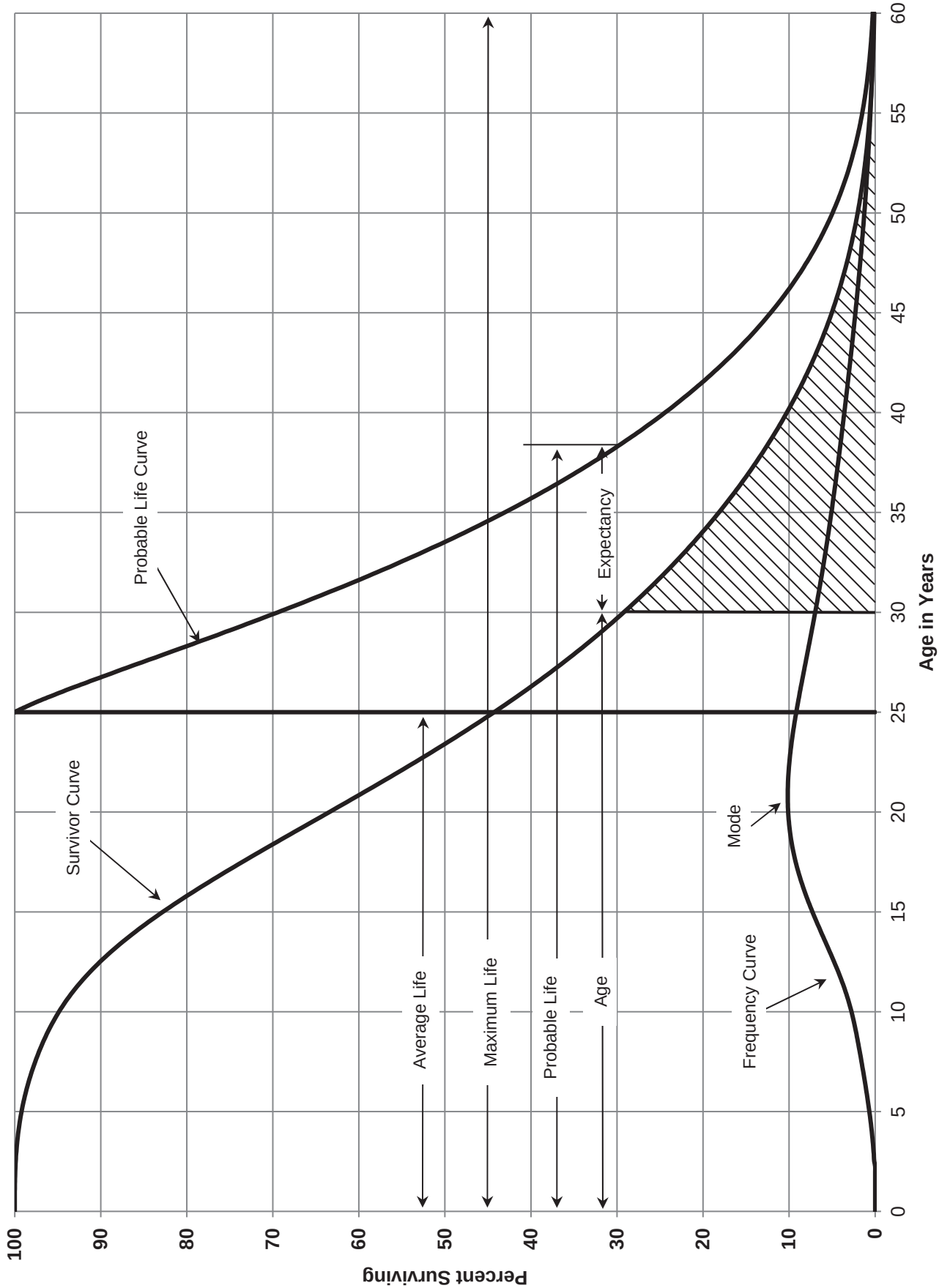


FIGURE 1. TYPICAL SURVIVOR CURVE AND DERIVED CURVES

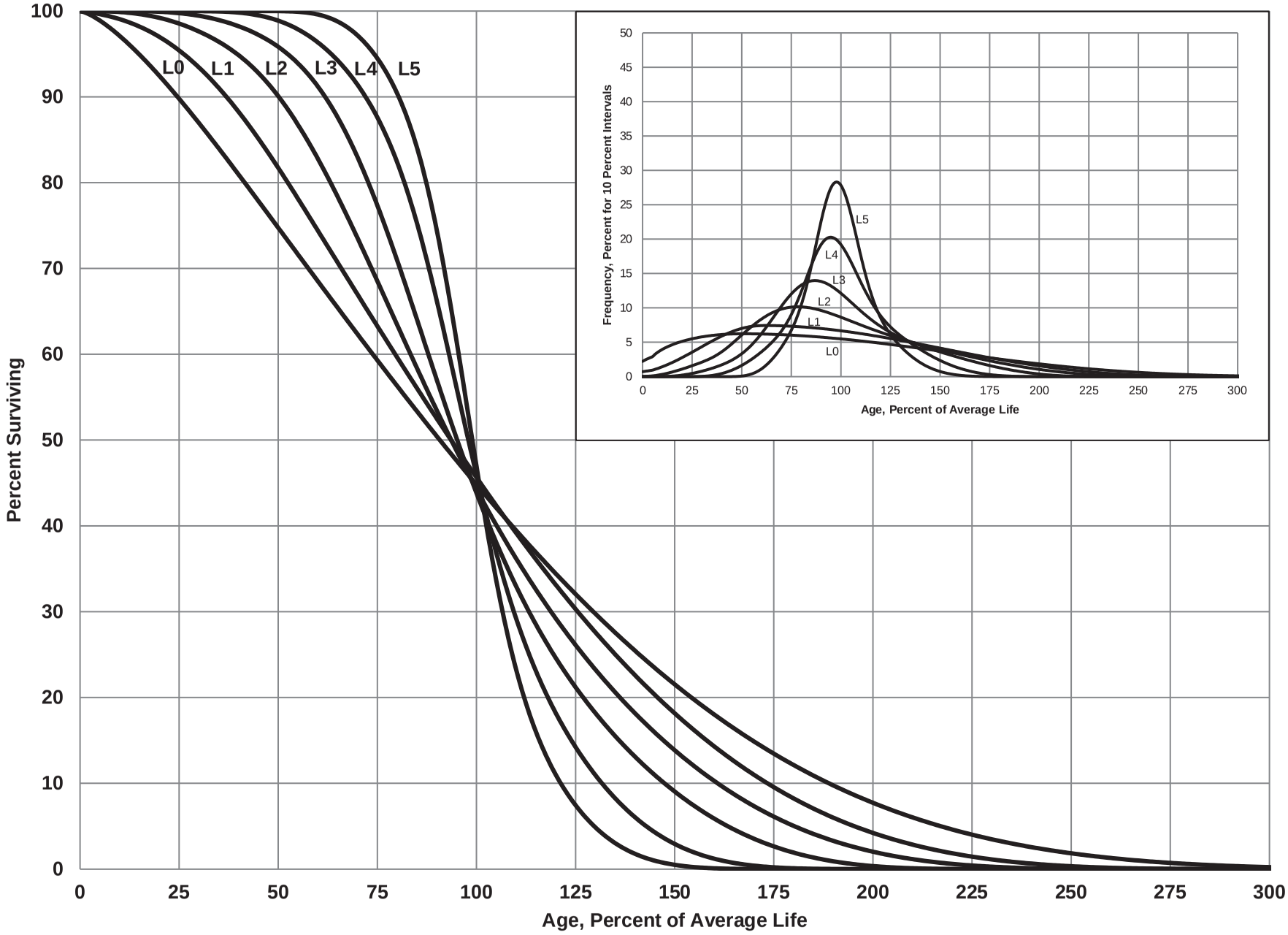


FIGURE 2. LEFT MODAL OR "L" IOWA TYPE SURVIVOR CURVES

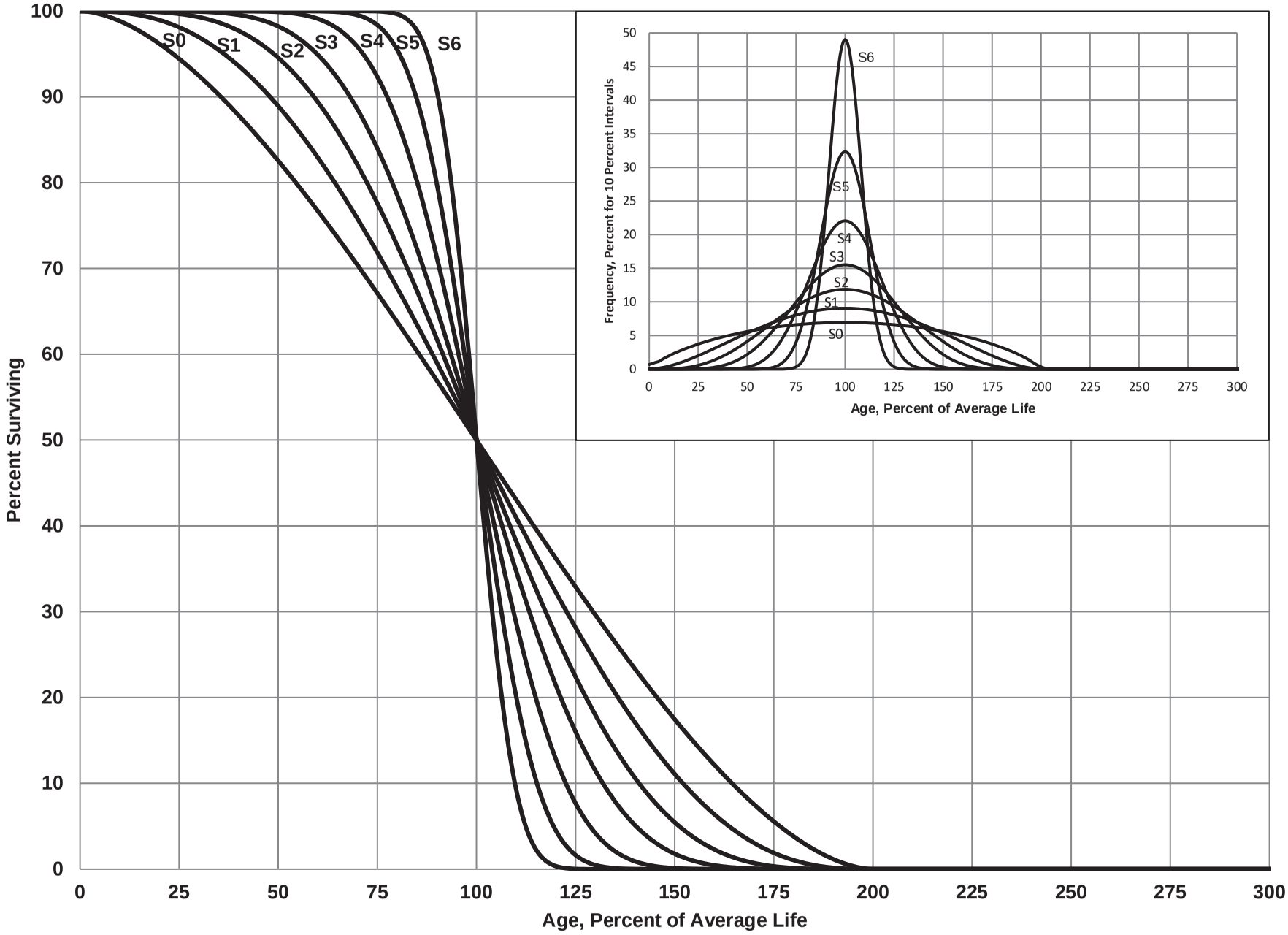


FIGURE 3. SYMMETRICAL OR "S" IOWA TYPE SURVIVOR CURVES

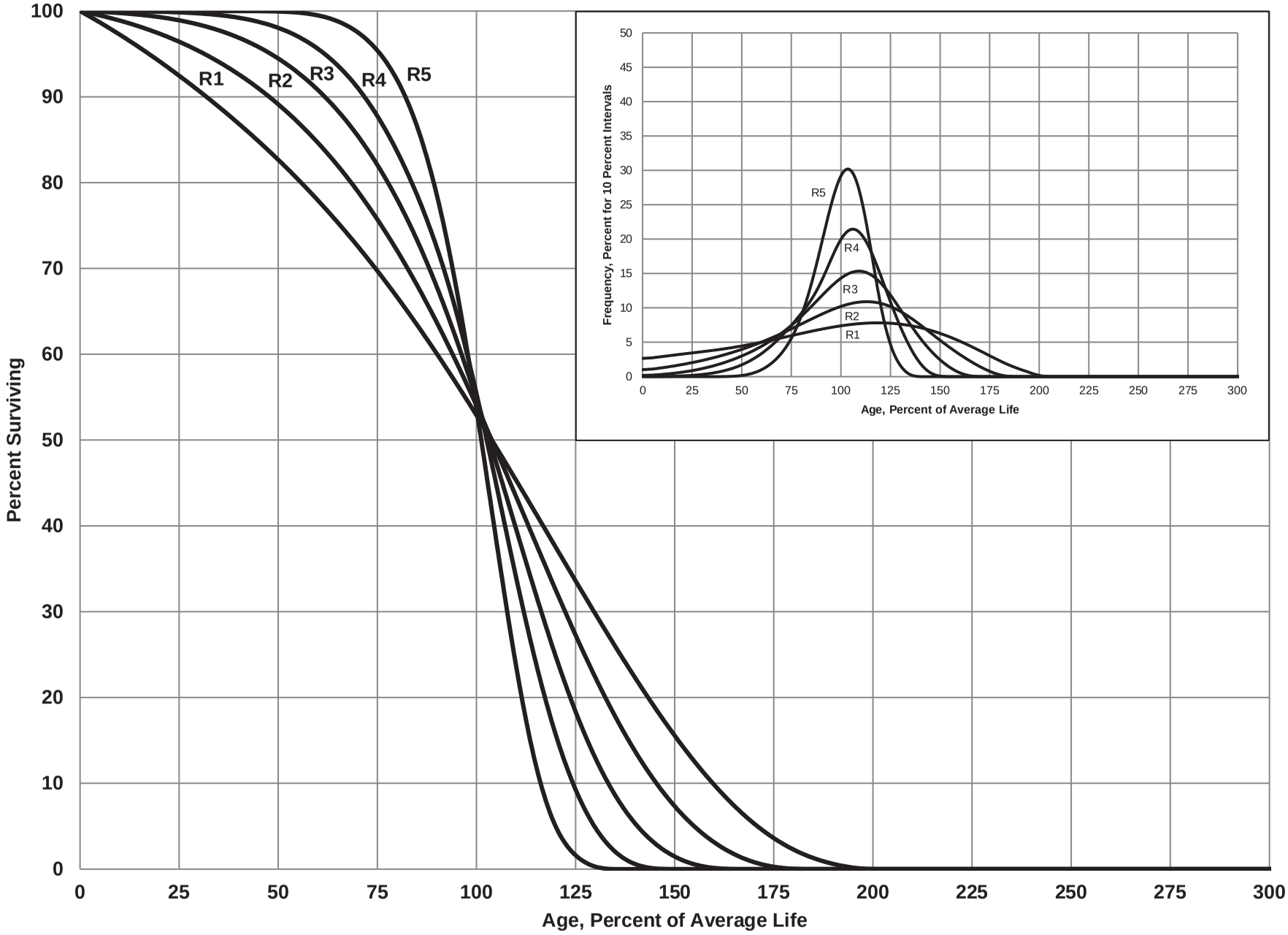


FIGURE 4. RIGHT MODAL OR "R" IOWA TYPE SURVIVOR CURVES

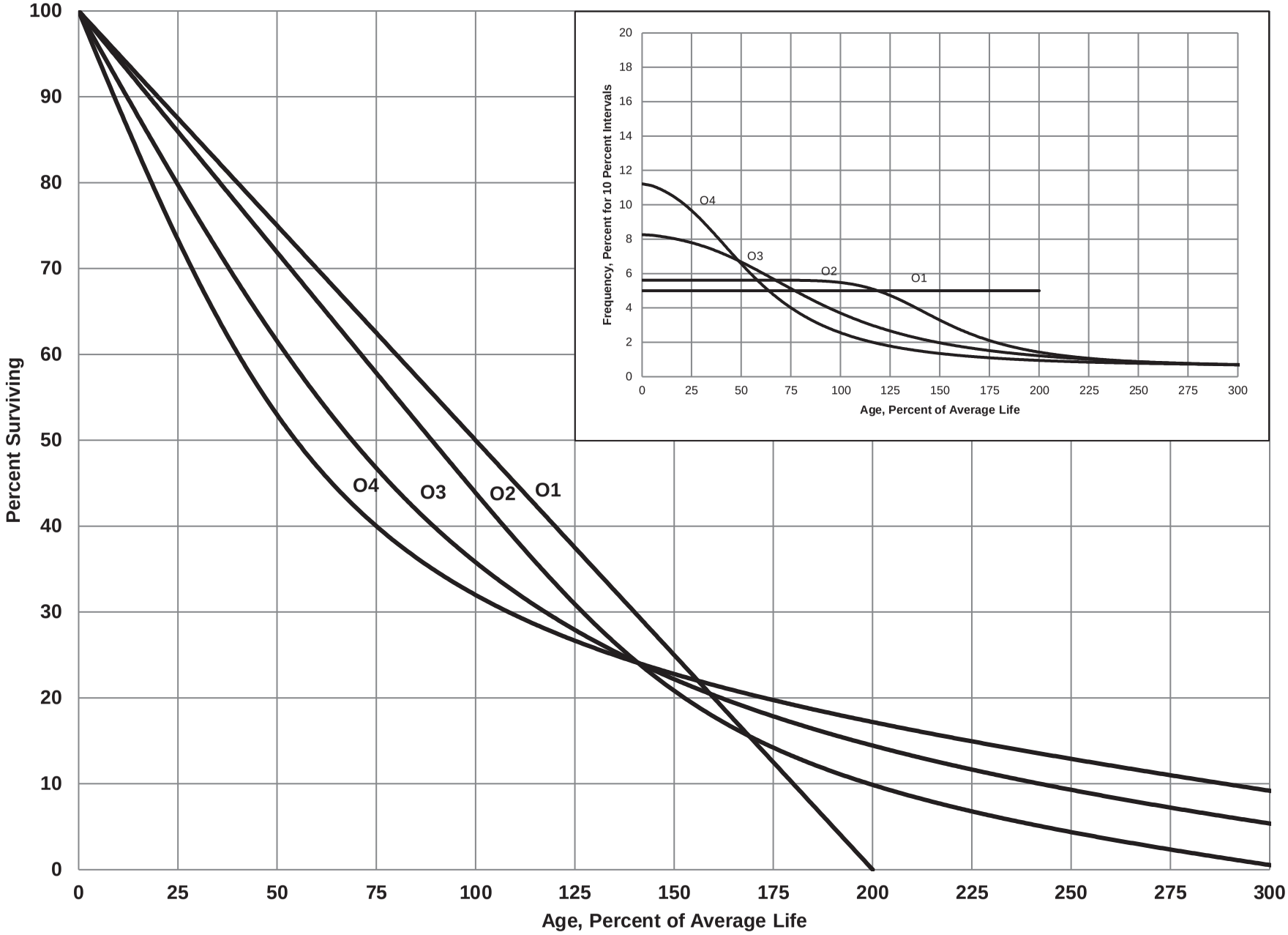


FIGURE 5. ORIGIN MODAL OR "O" IOWA TYPE SURVIVOR CURVES

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

Retirement Rate Method of Analysis

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

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

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

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

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

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

Schedules of Annual Transactions in Plant Records

The property group used to illustrate the retirement rate method is observed for the experience band 2015-2024 for which there were placements during the years 2010-2024. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, $10,000 of the dollars invested in 2010 were retired in 2015. The $10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of $143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2015 retirements of 2010 installations and ending with the 2024 retirements of the 2019 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

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

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2015-2024
SUMMARIZED BY AGE INTERVAL

Experience Band 2015-2024 Placement Band 2010-2024

Year Placed	Retirements, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2010	10	11	12	13	14	16	23	24	25	26	26	13½-14½
2011	11	12	13	15	16	18	20	21	22	19	44	12½-13½
2012	11	12	13	14	16	17	19	21	22	18	64	11½-12½
2013	8	9	10	11	11	13	14	15	16	17	83	10½-11½
2014	9	10	11	12	13	14	16	17	19	20	93	9½-10½
2015	4	9	10	11	12	13	14	15	16	20	105	8½-9½
2016		5	11	12	13	14	15	16	18	20	113	7½-8½
2017			6	12	13	15	16	17	19	19	124	6½-7½
2018				6	13	15	16	17	19	19	131	5½-6½
2019					7	14	16	17	19	20	143	4½-5½
2020						8	18	20	22	23	146	3½-4½
2021							9	20	22	25	150	2½-3½
2022								11	23	25	151	1½-2½
2023									11	24	153	½-1½
2024										13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606	

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2015-2024
SUMMARIZED BY AGE INTERVAL

Experience Band 2015-2024 Placement Band 2010-2024

Year Placed	Acquisitions, Transfers and Sales, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2010	-	-	-	-	-	-	60[a]	-	-	-	-	13½-14½
2011	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2012	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2013	-	-	-	-	-	-	-	(5)[b]	-	-	60	10½-11½
2014	-	-	-	-	-	-	-	6[a]	-	-	-	9½-10½
2015	-	-	-	-	-	-	-	-	-	-	(5)	8½-9½
2016		-	-	-	-	-	-	-	-	-	6	7½-8½
2017			-	-	-	-	-	-	-	-	-	6½-7½
2018				-	-	-	-	(12)[b]	-	-	-	5½-6½
2019					-	-	-	-	22[a]	-	-	4½-5½
2020						-	-	(19)[b]	-	-	10	3½-4½
2021							-	-	-	-	-	2½-3½
2022								-	-	(102)[c]	(121)	1½-2½
2023									-	-	-	½-1½
2024											-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)	

[a] Transfer Affecting Exposures at Beginning of Year

[b] Transfer Affecting Exposures at End of Year

[c] Sale with Continued Use

Parentheses Denote Credit Amount.

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

Schedule of Plant Exposed to Retirement

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2015 through 2024 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2020 are calculated in the following manner:

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

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
JANUARY 1 OF EACH YEAR 2015-2024
SUMMARIZED BY AGE INTERVAL

Experience Band 2015-2024

Placement Band 2010-2024

Year Placed	Exposures, Thousands of Dollars — Annual Survivors at the Beginning of the Year										Total at Beginning of Age Interval	Age Interval
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2010	255	245	234	222	209	195	239	216	192	167	167	13½-14½
2011	279	268	256	243	228	212	194	174	153	131	323	12½-13½
2012	307	296	284	271	257	241	224	205	184	162	531	11½-12½
2013	338	330	321	311	300	289	276	262	242	226	823	10½-11½
2014	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
2015	420[a]	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2016		460[a]	455	444	432	419	405	390	374	356	1,952	7½-8½
2017			510[a]	504	492	479	464	448	431	412	2,463	6½-7½
2018				580[a]	574	561	546	530	501	482	3,057	5½-6½
2019					660[a]	653	639	623	628	609	3,789	4½-5½
2020						750[a]	742	724	685	663	4,332	3½-4½
2021							850[a]	841	821	799	4,955	2½-3½
2022								960[a]	949	926	5,719	1½-2½
2023									1,080[a]	1,069	6,579	½-1½
2024										1,220[a]	7,490	0-½
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780	

[a]Additions during the year

For the entire experience band 2015-2024, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

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

Original Life Table

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

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

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

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

Experience Band 2015-2024 Placement Band 2010-2024

(Exposure and Retirement Amounts are in Thousands of Dollars)

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

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.
Column 3 from Schedule 1, Column 12, Retirements for Each Year.
Column 4 = Column 3 Divided by Column 2.
Column 5 = 1.0000 Minus Column 4.
Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

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

Smoothing the Original Survivor Curve

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

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

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

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

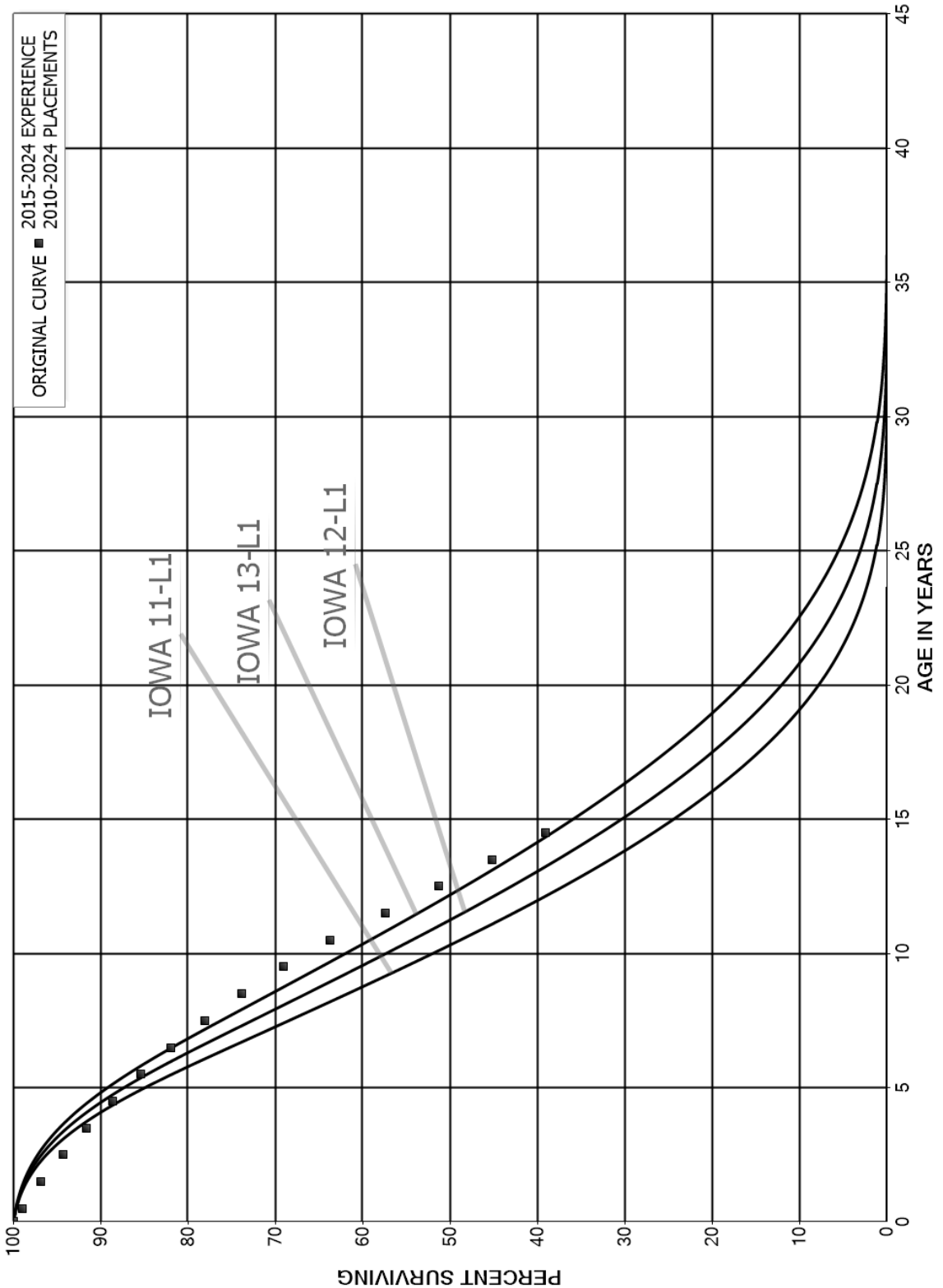


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

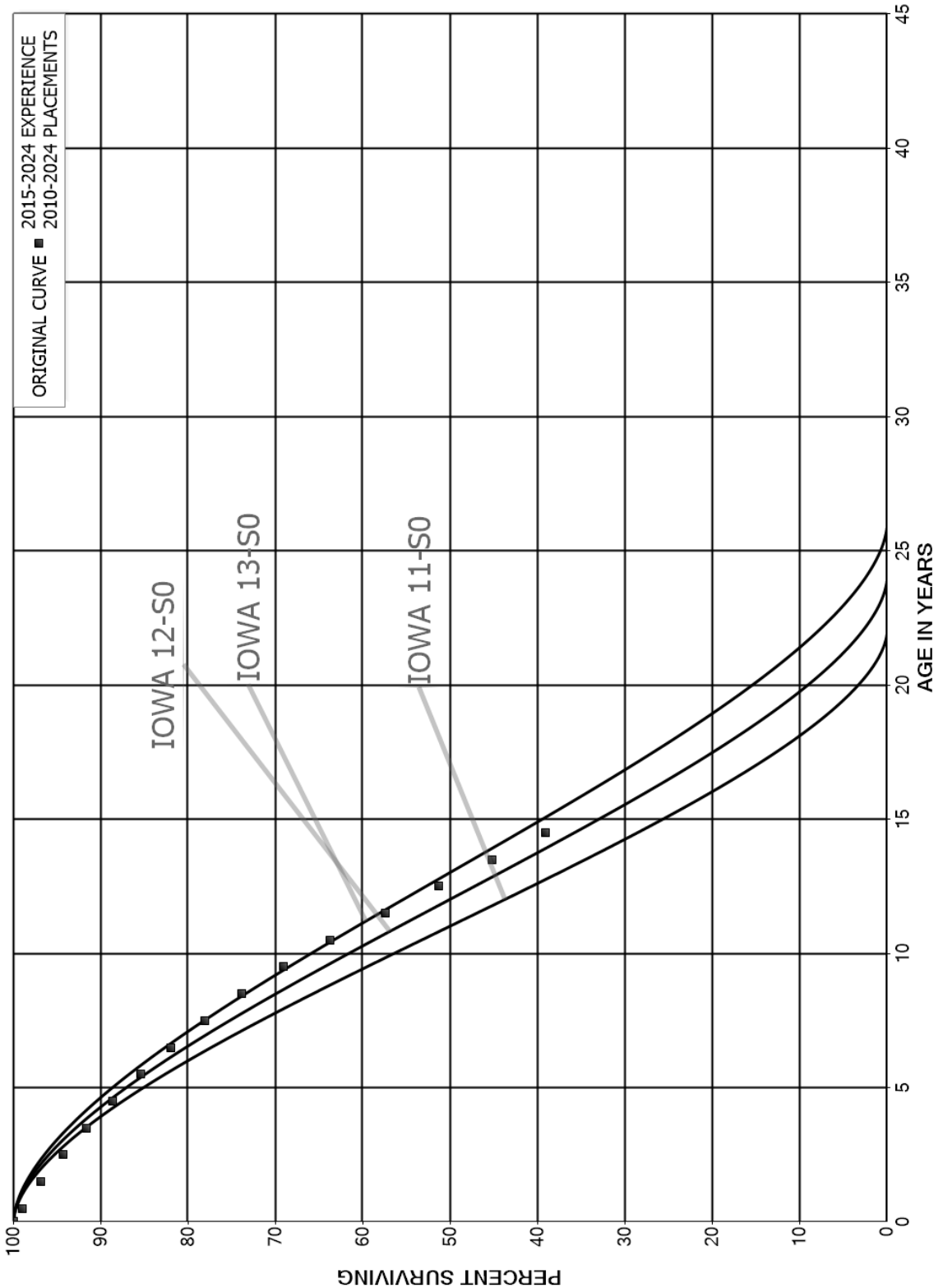


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

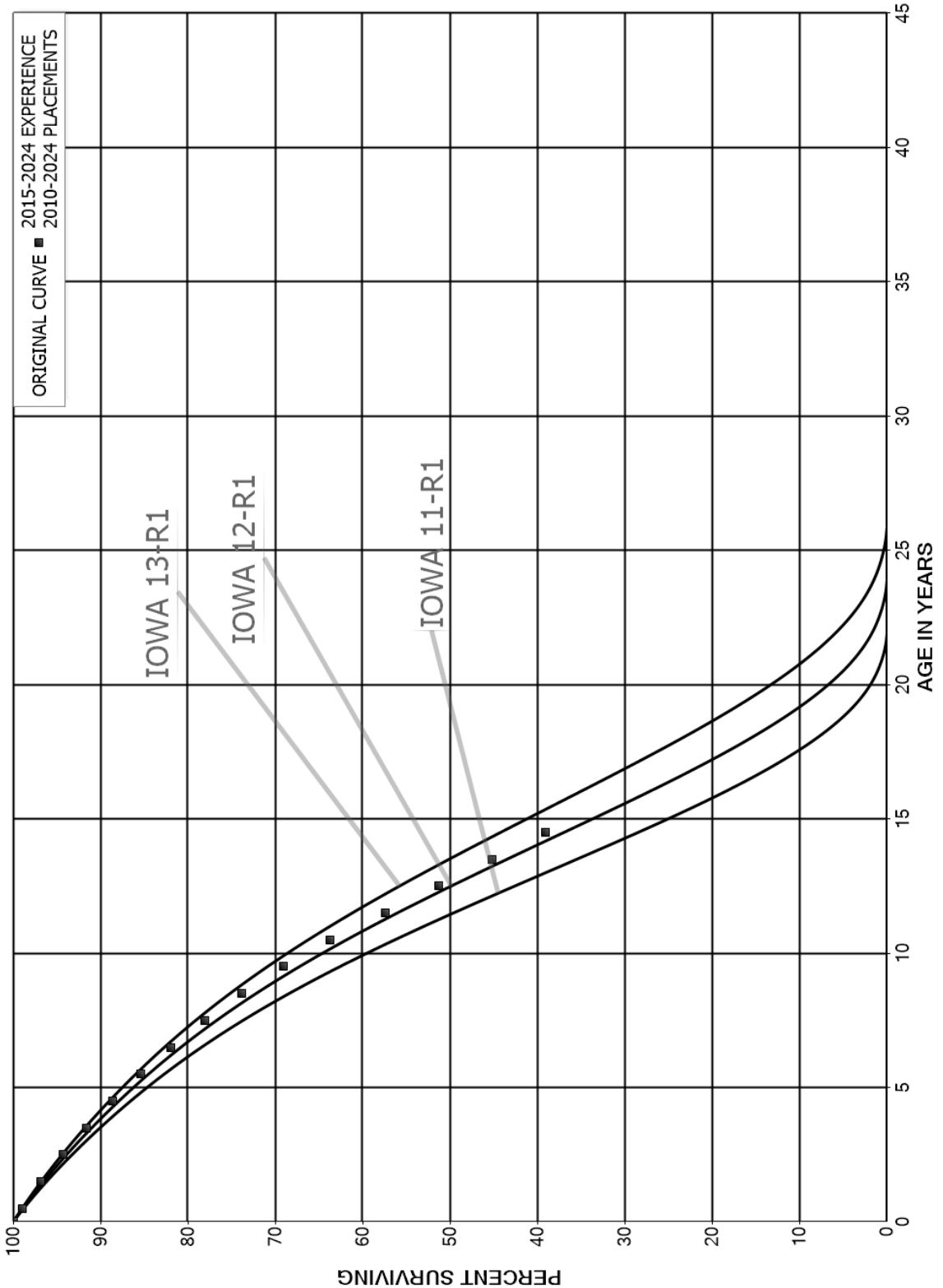
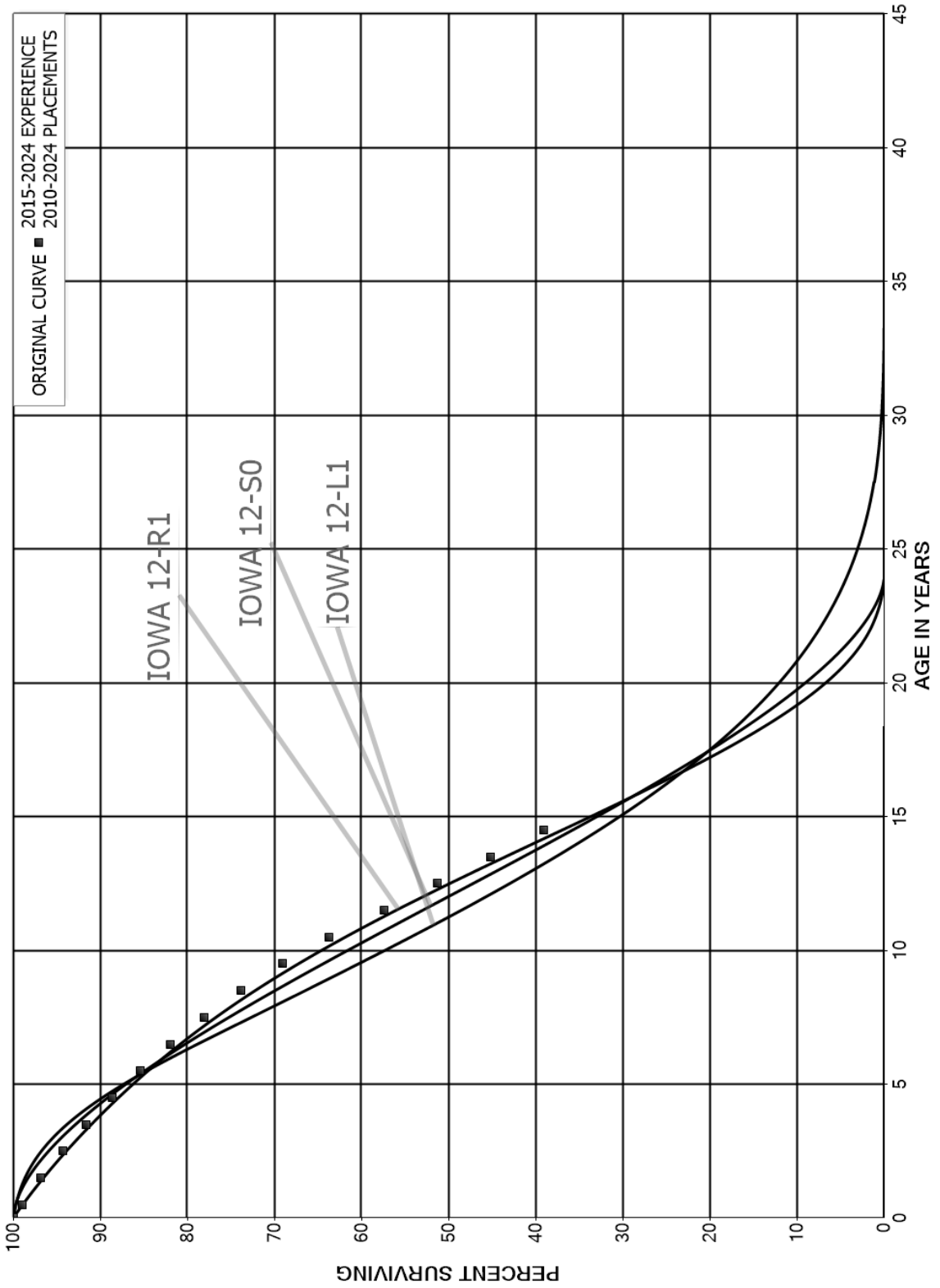


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

FIELD TRIPS

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

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

January 28, 2020

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

August 22, 2012

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

August 20, 2012
- Scranton Water Treatment Plant
- Williams Bridge Standpipe
- Oakmont Booster Station
- Mill Street Pump Station
- Nesbitt Dam
- Nesbitt Water Treatment Plant
- Watres Water Treatment Plant
- Mill Creek Standpipes
- Gardner Creek Pump Station

July 28, 2008
- Claysville Water Treatment Plant
- Jack Clutter Dam
- Jack Clutter Pump Station
- Saw Mill Pump House
- School Street Dam
- Claysville Tank

December 20, 2006
- West Shore Regional Treatment Plant

August 19, 2002
- Brownsville Treatment Plant
- E. H. Aldrich Treatment Plant
- Shire Oaks Relay Station and Standpipe
- Hays Mine Treatment Plant
- Beck's Run Raw Water Plant
- New Castle Treatment Plant
- Butler Treatment Plant

August 20, 2002
- Huntsville Treatment Plant
- Huntsville Raw Water Plant
- Brownell Treatment Plant
- Scranton Treatment Plant
- Nesbitt Treatment Plant

July 12-13, 2001
- Norristown Raw Water Plant
- Norristown Treatment Plant
- Swatara Creek Raw Water Plant
- Hershey Treatment Plant

January 14, 1997

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

December 3, 1996

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

December 4, 1996

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

December 10, 1996

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

December 11, 1996

Cook Lane Distribution Center
Hays Mine Treatment Plant
Beck's Run Raw Water Plant
Mt. Washington Booster Station
E. H. Aldrich Treatment Plant
Shire Oaks Relay Station and Standpipe
Rocky Ridge Standpipes and Booster Station
Bethel Park Distribution Center
Castle Shannon Standpipe

SERVICE LIFE CONSIDERATIONS

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

For depreciable groups which consist of numerous similar items of property, the distribution of the lives of the units in the group was judged on the basis of an average survival pattern for the entire group. The judgments for a life span group were made by

estimating the life of the major facility in the group and assigning lives to the related items of property which terminate at the probable retirement date of the major facility.

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

Life Span Group	Life Span
Account 303.35, Waste Handling and Treatment Land	
Sanitary Landfill	50
Account 304.20, Power and Pumping Structures	
Booster Stations	50,60
Account 304.30, Purification Buildings	
Filter Plants	60-80
Tank Painting	10
Waste Handling and Treatment Structures	50
Account 304.61, Office Buildings	
Regional Offices	45
Corporate Office	65
Account 304.62, Stores, Shop and Garage Structures	
Distribution Centers	45, 50
Account 305.00, Collecting and Impounding Reservoirs	
Large Reservoirs	100, 120, 150
Account 306.00, Lake, River and Other Intakes	
Intakes	80
Account 320.10, Purification System - Large Structures	
Filters and Related Structures	55-75
Painting	10

For capitalized painting, the expectation is that there will be very minor retirements prior to the final retirement of the group. A square survivor curve, that is, no dispersion of retirements, was estimated for these groups. For the reservoirs, intakes, structures and filters, the expectation is that there will be retirements prior to the final retirement of the plant. Interim survivor curves were estimated for the plant based on prior studies and judgment. The interim survivor curves are as follows:

Account		Interim Survivor Group
303.35	Waste Handling and Treatment Land	100-R3
304.20	Power and Pumping Structures	75-S0.5
304.30	Purification Buildings	55-S1
304.36	Waste Handling and Treatment Structure	55-S1
304.61	Office Buildings	55-S0
304.62	Stores, Shop and Garage Structures	55-S0.5
305.00	Collecting and Impounding Reservoirs	130-R2
306.00	Lake, River and Other Intakes	55-S1.5
320.10	Purification System - Large Structures	50-S1

The average survivor curves estimated for depreciable groups with numerous similar items were based on statistical analyses, Company policies, and previous estimates made for this and other companies. For 27 of the mass plant accounts and subaccounts for which survivor curves were estimated, the statistical analysis resulted in good indications of the survivor patterns experienced. Generally, the statistical analyses were the primary bases for the estimates for the following accounts:

	Property Group	Survivor Curve
304.15	Other Water Source Structures	50-S0.5
304.63	Miscellaneous Structure and Improvements	35-S0.5
307.00	Wells and Springs	55-S0
310.00	Power Generation Equipment	45-S0.5
311.20 - 311.54	Electric Pumping Equipment	39-S0
320.20	Purification System – Chemical Treatment	42-R0.5

320.30	Granular Activated Carbon	11-L0.5
320.37	Waste Handling and Treatment – Equipment	30-R3
330.00 - 330.40	Distribution Reservoirs and Standpipes	65-S0.5
331.00	Mains and Accessories	90-R2
333.00	Services	65-R2.5
334.00	Meters and Meter Installations	20-L1.5
335.00	Fire Hydrants	60-R2
341.00 - 341.40	Transportation Equipment	10-L2.5
345.00	Power Operated Equipment	21-S0.5

The average survivor curve estimate for Account 334.00, Meters and Meter Installations, is the 20-L1.5 which reflects the Company policy that retirements of installations will be based on the retirement of the meter.

The average survivor curves for the remaining minor depreciable accounts and subaccounts were based on judgment incorporating the size and nature of the property and the previous studies for this and other companies.

The amortization periods selected for general plant Accounts 340.00, 342.00, 343.00, 346.00, 347.00 and 348.00 are discussed in the section, “Amortization of General Plant Accounts.”

PART IV. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

PART IV. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

BOOK RESERVE

The book reserve as of June 30, 2025, is the result of a bringforward of the book reserves established by the Commission for each of the companies that were merged to become Pennsylvania-American Water Company in the following rate orders:

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

The book reserve activity subsequent to those dates consists of accruals, retirements, cost of removal, gross salvage and other debits and credits recorded to the book reserve through June 30, 2025. The actual reserve as recorded on the books of Pennsylvania Gas & Water and previously used for ratemaking purposes, was recorded as a credit to the Company's book reserve at the date of acquisition. The projected book reserve as of June 30, 2026, is a bringforward of the June 30, 2025 book reserve based on projected accruals, retirements, cost of removal, gross salvage and other credits.

CALCULATION OF DEPRECIATION

The annual depreciation accruals as of June 30, 2026, are based on the straight line remaining life method and the equal life group procedure. For the purpose of calculating the remaining life accruals as of June 30, 2026 , the book reserve is allocated among vintages in proportion to the calculated accrued depreciation as of June 30, 2026.

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

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

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

Remaining Life Annual Accruals. For the purpose of calculating remaining life accrual rates as of June 30, 2026, the estimated book depreciation reserve for each plant

account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation based on the equal life group procedure follow. The detailed calculations are set forth in the Results of Study section of the report.

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

$$\text{Composite Remaining Life} = \frac{\sum(\frac{\text{Book Cost}}{\text{Life}} \text{ x Remaining Life})}{\sum \frac{\text{Book Cost}}{\text{Life}}}.$$

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

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

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

or

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

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

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

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

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

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

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

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

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on judgment

which incorporated a consideration of the period during which the assets will render most of their service, the amortization period and service lives used by other utilities, and the service life estimates previously used for the asset under depreciation accounting.

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

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

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

NET SALVAGE

Experienced net salvage is incorporated in the results of the study as it was reported on the Company's books and records for the period January 1, 2021 through June 30, 2025, and estimated for the period July 1, 2025 through December 31, 2025. The calculation of the amortization is shown in Table 5 on page V-14. The amounts of gross salvage and removal cost by account for each year are set forth in the section beginning on page VIII-2.

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

PART V. RESULTS OF STUDY

PART V. RESULTS OF STUDY

QUALIFICATION OF RESULTS

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

The annual depreciation accrual rates are applicable specifically to the water plant in service as of June 30, 2026. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to June 30, 2026, is reasonable for a period of three to five years.

DESCRIPTION OF DETAILED TABULATIONS

Table 1 presents the development of the net original cost used in the study. The results of the depreciation study are summarized in Table 2 which sets forth, by depreciable group, the estimated survivor curve, calculated annual accruals and book reserve related to net original cost and the annual amortization of net salvage. Table 3 presents the bringforward to June 30, 2026 of the book reserve as of June 30, 2025. Table 4 sets forth the calculation of estimated depreciation accruals for the twelve months

ended June 30, 2026. Table 5 presents the amortization of experienced and estimated net salvage, by account, based on the five-year period, 2021-2025. The total amortization amount is incorporated in the total annual accrual in Table 2.

Supporting statistical data for the estimates of average service lives and survivor curves, the annual depreciation calculations, and gross salvage and cost of removal for the years 2021-2025 are presented in three sections.

The section beginning on page VI-2 sets forth, for each depreciable group analyzed by the retirement rate method, a chart depicting the original and estimated survivor curves followed by a tabular presentation of the original life table plotted on the chart. A cumulative summary, by year installed, for utility plant and the supporting data for the original cost depreciation calculations are presented in the section beginning on page VII-3. The tabulations of experienced and estimated net salvage, by year and account for the five-year period 2021-2025, are presented in the section beginning on page VIII-2.

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

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

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

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

TABLE 1. DEVELOPMENT OF NET ORIGINAL COST AS OF JUNE 30, 2026

	DEPRCIABLE GROUP	ORIGINAL COST AS OF JUNE 30, 2026	- CUSTOMER ADVANCES	- CONTRIBUTIONS IN AID OF CONSTRUCTION	- EXCLUDED PROPERTY	= NET ORIGINAL COST AS OF JUNE 30, 2026
	(1)	(2)	(3)	(4)	(5)	(6)
INTANGIBLE PLANT						
301.00	ORGANIZATION	805,469.99				805,469.99
302.00	FRANCHISES AND CONSENTS	2,404,599.20				2,404,599.20
303.00	MISCELLANEOUS INTANGIBLE PLANT	15,572.16				15,572.16
	TOTAL INTANGIBLE PLANT	**3,225,641.35**	**0.00**	**0.00**	**0.00**	**3,225,641.35**
NONDEPRECIABLE PLANT						
303.20	POWER AND PUMPING LAND	6,964,439.32				6,964,439.32
303.30	PURIFICATION LAND	2,615,843.70				2,615,843.70
303.40	TRANSMISSION AND DISTRIBUTION LAND AND RIGHTS OF WAY	3,763,192.13		236,432.20		3,526,759.93
303.50	DISTRIBUTION RESERVOIRS AND STANDPIPE LAND	2,108,101.88				2,108,101.88
303.51	TRANSMISSION AND DISTRIBUTION - LAND	2,765,529.82				2,765,529.82
303.52	TRANSMISSION AND DISTRIBUTION - RIGHTS OF WAY	5,379,019.40				5,379,019.40
303.61	OFFICE LAND	6,496,092.38				6,496,092.38
	TOTAL NONDEPRECIABLE PLANT	**30,092,218.63**	**0.00**	**236,432.20**	**0.00**	**29,855,786.43**
DEPRECIABLE PLANT						
303.14	WATER RIGHTS - HIBERNIA	1,942,822.51				1,942,822.51
303.35	WASTE HANDLING AND TREATMENT LAND	155,025.17				155,025.17
303.99	COMPREHENSIVE PLANNING STUDIES	15,691,832.42				15,691,832.42
304.15	OTHER WATER SOURCE STRUCTURES	123,448,676.60				123,448,676.60
304.20	POWER AND PUMPING STRUCTURES	139,672,088.92		2,105,906.27	41,310.00	137,524,872.65
304.30	PURIFICATION BUILDINGS	441,177,630.03		169,605.01	230,375.00	440,777,650.02
304.36	WASTE HANDLING AND TREATMENT STRUCTURES	28,441,581.66				28,441,581.66
304.38	WASTE HANDLING AND TREATMENT STRUCTURES PAINTING	1,403,438.95				1,403,438.95
304.39	PURIFICATION BUILDINGS - TANK PAINTING	968,751.90				968,751.90
304.61	OFFICE BUILDINGS	44,423,653.49		60,000.00	12,834.00	44,350,819.49
304.62	STORES, SHOP AND GARAGE BUILDINGS	69,030,690.82		301,029.00		68,729,661.82
304.63	MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	5,587,736.60				5,587,736.60
305.00	COLLECTING AND IMPOUNDING RESERVOIRS	175,452,507.57		3,575.00		175,448,932.57
306.00	LAKE, RIVER AND OTHER INTAKES	20,560,219.54		41,551.00		20,518,668.54
307.00	WELLS AND SPRINGS	14,668,826.50		307,067.27		14,361,759.23
310.00	POWER GENERATION EQUIPMENT	27,152,258.08		297,740.91	26,561.00	26,827,956.17
311.20	PUMPING EQUIPMENT - ELECTRIC PUMPING EQUIPMENT	25,882,949.93		1,964,196.05	116,716.00	23,802,037.88
311.50	PUMPING EQUIPMENT - OTHER	29,718,052.72				29,718,052.72
311.52	PUMPING EQUIPMENT - SOURCE OF SUPPLY	11,405,624.54				11,405,624.54
311.53	PUMPING EQUIPMENT - WATER TREATMENT	48,154,022.10				48,154,022.10
311.54	PUMPING EQUIPMENT - TRANSMISSION AND DISTRIBUTION	9,832,787.23				9,832,787.23
320.10	PURIFICATION SYSTEM - LARGE STRUCTURES	258,225,363.91		69,357.27	627,852.00	257,528,154.64
320.18	PURIFICATION SYSTEM - LARGE STRUCTURES PAINT	103,245.73				103,245.73
320.19	PURIFICATION SYSTEM - LARGE STRUCTURES PAINT	4,370,190.90				4,370,190.90
320.20	PURIFICATION SYSTEM - CHEMICAL TREATMENT	163,967,928.69		42,367.00		163,925,561.69
320.29	PURIFICATION SYSTEM - CHEMICAL TREATMENT PAINT	8,167.87				8,167.87
320.30	GRANULAR ACTIVATED CARBON	24,011,056.03				24,011,056.03
320.37	WASTE HANDLING AND TREATMENT - EQUIPMENT	20,634,880.99				20,634,880.99
330.00	DISTRIBUTION RESERVOIRS AND STANDPIPES	139,353,759.84		3,099,463.51		136,254,296.33

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

TABLE 1. DEVELOPMENT OF NET ORIGINAL COST AS OF JUNE 30, 2026

	DEPRCIABLE GROUP	ORIGINAL COST AS OF JUNE 30, 2026		CUSTOMER ADVANCES		CONTRIBUTIONS IN AID OF CONSTRUCTION		EXCLUDED PROPERTY		NET ORIGINAL COST AS OF JUNE 30, 2026
	(1)	(2)	-	(3)	-	(4)	-	(5)	=	(6)
330.10	ELEVATED TANKS AND STANDPIPES	17,848,701.45								17,848,701.45
330.20	GROUND LEVEL FACILITIES	19,120,765.30								19,120,765.30
330.30	BELOW GRADE FACILITIES	818,707.23								818,707.23
330.40	CLEARWELL	19,670,178.17								19,670,178.17
330.58	DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	2,918,573.79								2,918,573.79
330.59	DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	48,464,875.26								48,464,875.26
331.00	MAINS AND ACCESSORIES	4,051,070,497.55		56,692,822.56		272,632,992.44		502,366.00		3,721,242,316.55
333.00	SERVICES	877,766,789.59		12,107,810.75		17,115,757.92				848,543,220.92
334.00	METERS AND METER INSTALLATIONS	306,684,322.50		161,259.00		1,882,095.57				304,640,967.93
335.00	FIRE HYDRANTS	174,880,667.86		3,321,247.74		5,751,770.81				165,807,649.31
340.10	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	10,047,341.52								10,047,341.52
340.20	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS AND PERIPHERAL EQUIPMENT	22,888,705.33								22,888,705.33
340.30	OFFICE FURNTIRE AND EQUIPMENT - COMPUTER SOFTWARE	88,254,942.97								88,254,942.97
340.31	OFFICE FURNITURE AND EQUIPMENT - COMPUTER SOFTWARE - ENTERPRISE SOLUTIONS	696,707.17								696,707.17
340.50	OFFICE FURNITURE AND EQUIPMENT - OTHER OFFICE EQUIPMENT	59,252.31				354.00				58,898.31
341.00	TRANSPORTATION EQUIPMENT - NOT CLASSIFIED	38,598.10								38,598.10
341.10	TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS	82,028,852.87								82,028,852.87
341.20	TRANSPORTATION EQUIPMENT - EQUIPMENT	15,276,635.39								15,276,635.39
341.30	TRANSPORTATION EQUIPMENT - AUTOS	2,022,390.21								2,022,390.21
341.40	TRANSPORTATION EQUIPMENT - OTHER	7,685,814.36								7,685,814.36
342.00	STORES EQUIPMENT	477,262.57								477,262.57
343.00	TOOLS AND WORK EQUIPMENT	82,457,534.95				61.00				82,457,473.95
344.00	LABORATORY EQUIPMENT	2,539,076.96								2,539,076.96
345.00	POWER OPERATED EQUIPMENT	3,091,859.26								3,091,859.26
346.00	COMMUNICATION EQUIPMENT - EQUIPMENT	5,690,569.51				169,789.89				5,520,779.62
346.10	COMMUNICATION EQUIPMENT - NON-TELEPHONE	13,878,764.28								13,878,764.28
346.19	COMMUNICATION EQUIPMENT - REMOTE CONTROL AND INSTRUMENTATION	12,716,948.75								12,716,948.75
346.20	COMMUNICATION EQUIPMENT - TELEPHONE	213,745.05								213,745.05
347.00	MISCELLANEOUS EQUIPMENT	28,103,567.83				4,085.00				28,099,482.83
348.00	OTHER TANGIBLE EQUIPMENT	14,545,575.13								14,545,575.13
	TOTAL DEPRECIABLE PLANT	**7,757,403,994.46**		**72,283,140.05**		**306,018,764.92**		**1,558,014.00**		**7,377,544,075.49**
	TOTAL UTILITY PLANT IN SERVICE	**7,790,721,854.44**		**72,283,140.05**		**306,255,197.12**		**1,558,014.00**		**7,410,625,503.27**

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF JUNE 30, 2026

	DEPRECIABLE GROUP	SURVIVOR CURVE		NET ORIGINAL COST AS OF JUNE 30, 2026	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)
INTANGIBLE PLANT									
301.00	ORGANIZATION	NONDEPR.		805,469.99					
302.00	FRANCHISES AND CONSENTS	NONDEPR.		2,404,599.20					
303.00	MISCELLANEOUS INTANGIBLE PLANT	NONDEPR.		15,572.16					
	TOTAL INTANGIBLE PLANT			**3,225,641.35**					
NONDEPRECIABLE PLANT									
303.20	POWER AND PUMPING LAND	NONDEPR.		6,964,439.32					
303.30	PURIFICATION LAND	NONDEPR.		2,615,843.70					
303.40	TRANSMISSION AND DISTRIBUTION LAND AND RIGHTS OF WAY	NONDEPR.		3,526,759.93					
303.50	DISTRIBUTION RESERVOIRS AND STANDPIPES LAND	NONDEPR.		2,108,101.88					
303.51	TRANSMISSION AND DISTRIBUTION - LAND	NONDEPR.		2,765,529.82					
303.52	TRANSMISSION AND DISTRIBUTION - RIGHTS OF WAY	NONDEPR.		5,379,019.40					
303.61	OFFICE LAND	NONDEPR.		6,496,092.38					
	TOTAL NONDEPRECIABLE PLANT			**29,855,786.43**					
DEPRECIABLE PLANT									
303.14	WATER RIGHTS - HIBERNIA	25-SQ		1,942,822.51	1,942,823	0	0	-	-
303.35	WASTE HANDLING AND TREATMENT LAND	100-R3	*	155,025.17	133,333	21,692	1,469	0.95	14.8
303.99	COMPREHENSIVE PLANNING STUDIES	5-SQ		15,691,832.42	11,619,274	4,072,558	1,625,806	10.36	2.5
304.15	OTHER WATER SOURCE STRUCTURES	50-S0.5		123,448,676.60	15,444,350	108,004,327	3,432,011	2.78	31.5
304.20	POWER AND PUMING STRUCTURES								
	LARGE STRUCTURES	75-S0.5	*	56,902,088.69	10,490,580	46,411,510	1,678,391	2.95	27.7
	OTHER STRUCTURES	55-R3		80,622,783.96	10,904,625	69,718,159	2,082,385	2.58	33.5
	TOTAL ACCOUNT 304.20			137,524,872.65	21,395,205	116,129,669	3,760,776	2.73	30.9
304.30	PURIFICATION BUILDINGS								
	LARGE STRUCTURES	55-S1	*	364,806,611.16	122,886,694	241,919,917	9,213,105	2.53	26.3
	OTHER STRUCTURES	60-R3		75,971,038.86	16,446,346	59,524,693	1,391,674	1.83	42.8
	TOTAL ACCOUNT 304.30			440,777,650.02	139,333,040	301,444,610	10,604,779	2.41	28.4
304.36	WASTE HANDLING AND TREATMENT STRUCTURES	55-S1	*	28,441,581.66	8,792,092	19,649,490	1,022,337	3.59	19.2
304.38	WASTE HANDLING AND TREATMENT STRUCTURES PAINTING	10-SQ		1,403,438.95	743,896	659,543	131,909	9.40	5.0
304.39	PURIFICATION BUILDINGS - TANK PAINTING	10-SQ		968,751.90	378,827	589,925	84,275	8.70	7.0
304.61	OFFICE BUILDINGS								
	LARGE STRUCTURES	55-S0	*	29,028,974.19	8,873,754	20,155,220	1,056,579	3.64	19.1
	OTHER OTHER STRUCTURES	50-R3		15,321,845.30	4,701,637	10,620,208	337,630	2.20	31.5
	TOTAL ACCOUNT 304.61			44,350,819.49	13,575,391	30,775,428	1,394,209	3.14	22.1

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF JUNE 30, 2026

	DEPRECIABLE GROUP	SURVIVOR CURVE		NET ORIGINAL COST AS OF JUNE 30, 2026	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)
304.62	STORES, SHOP AND GARAGE BUILDINGS								
	LARGE STRUCTURES	55-S0.5	*	59,397,331.61	20,288,067	39,109,265	1,400,369	2.36	27.9
	OTHER OTHER STRUCTURES	45-R3		9,332,330.21	4,594,965	4,737,365	148,108	1.59	32.0
	TOTAL ACCOUNT 304.62			68,729,661.82	24,883,032	43,846,630	1,548,477	2.25	28.3
304.63	MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	35-S0.5		5,587,736.60	4,589,096	998,641	42,283	0.76	23.6
	TOTAL ACCOUNT 304.00			851,233,189.69	229,134,929	622,098,263	22,021,056	2.59	28.3
305.00	COLLECTING AND IMPOUNDING RESERVOIRS								
	LARGE RESERVOIRS	130-R2	*	164,029,413.96	19,629,651	144,399,763	2,388,832	1.46	60.4
	OTHER RESERVOIRS	75-R3		11,419,518.61	1,152,502	10,267,017	182,507	1.60	56.3
	TOTAL ACCOUNT 305.00			175,448,932.57	20,782,153	154,666,780	2,571,339	1.47	60.2
306.00	LAKE, RIVER AND OTHER INTAKES								
	LARGE RESERVOIRS	55-S1.5	*	12,329,112.16	5,558,434	6,770,678	277,881	2.25	24.4
	OTHER RESERVOIRS	50-S0.5		8,189,556.38	1,996,091	6,193,465	215,036	2.63	28.8
	TOTAL ACCOUNT 306.00			20,518,668.54	7,554,525	12,964,143	492,917	2.40	26.3
307.00	WELLS AND SPRINGS	55-S0		14,361,759.23	4,957,929	9,403,830	314,660	2.19	29.9
310.00	POWER GENERATION EQUIPMENT	45-S0.5		26,827,956.17	8,188,777	18,639,179	688,880	2.57	27.1
	PUMPING EQUIPMENT								
311.20	ELECTRIC PUMPING EQUIPMENT	39-S0		23,802,037.88	5,828,049	17,973,989	796,624	3.35	22.6
311.50	OTHER	39-S0		29,718,052.72	2,913,518	26,804,535	1,133,486	3.81	23.6
311.52	SOURCE OF SUPPLY	39-S0		11,405,624.54	3,446,321	7,959,304	357,066	3.13	22.3
311.53	WATER TREATMENT	39-S0		48,154,022.10	27,290,584	20,863,438	1,274,113	2.65	16.4
311.54	TRANSMISSION AND DISTRIBUTION	39-S0		9,832,787.23	2,980,164	6,852,623	312,661	3.18	21.9
	TOTAL ACCOUNT 311.00			122,912,524.47	42,458,636	80,453,889	3,873,950	3.15	20.8
	PURIFICATION SYSTEM								
320.10	LARGE STRUCTURES								
	LARGE STRUCTURES	50-S1	*	239,312,276.61	98,601,308	140,710,968	6,096,430	2.55	23.1
	OTHER OTHER STRUCTURES	55-R3		18,215,878.03	5,385,625	12,830,253	361,050	1.98	35.5
	TOTAL ACCOUNT 320.10			257,528,154.64	103,986,933	153,541,221	6,457,480	2.51	23.8
320.18	LARGE STRUCTURES PAINT	10-SQ		103,245.73	103,246	0	0	-	-
320.19	LARGE STRUCTURES PAINT	10-SQ		4,370,190.90	3,436,872	933,319	159,200	3.64	5.9
320.20	CHEMICAL TREATMENT	42-R0.5		163,925,561.69	43,183,756	120,741,806	5,513,478	3.36	21.9
320.29	CHEMICAL TREATMENT PAINT	FULLY ACCRUED		8,167.87	8,168	0	0	-	-
320.30	GRANULAR ACTIVATED CARBON	11-L0.5		24,011,056.03	10,245,118	13,765,938	2,497,624	10.40	5.5
320.37	WASTE HANDLING AND TREATMENT - EQUIPMENT	30-R3		20,634,880.99	10,952,554	9,682,327	536,886	2.60	18.0
	TOTAL ACCOUNT 320.00			470,581,257.85	171,916,647	298,664,611	15,164,668	3.22	19.7
330.00	DISTRIBUTION RESERVOIRS AND STANDPIPES	65-S0.5		136,254,296.33	49,403,016	86,851,280	2,330,633	1.71	37.3
330.10	ELEVATED TANKS AND STANDPIPES	65-S0.5		17,848,701.45	3,290,822	14,557,879	353,272	1.98	41.2
330.20	GROUND LEVEL FACILITIES	65-S0.5		19,120,765.30	4,131,913	14,988,852	369,995	1.94	40.5
330.30	BELOW GRADE FACILITIES	65-S0.5		818,707.23	210,865	607,842	15,368	1.88	39.6
330.40	CLEARWELL	65-S0.5		19,670,178.17	3,591,759	16,078,419	392,195	1.99	41.0
330.58	DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	10-SQ		2,918,573.79	2,370,212	548,362	71,491	2.45	7.7
330.59	DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	10-SQ		48,464,875.26	33,858,975	14,605,900	2,573,742	5.31	5.7
	TOTAL ACCOUNT 330.00			245,096,097.53	96,857,562	148,238,534	6,106,696	2.49	24.3

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF JUNE 30, 2026

	DEPRECIABLE GROUP	SURVIVOR CURVE	NET ORIGINAL COST AS OF JUNE 30, 2026	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
331.00	MAINS AND ACCESSORIES	90-R2	3,721,242,316.55	433,347,090	3,287,895,227	55,914,791	1.50	58.8
333.00	SERVICES	65-R2.5	848,543,220.92	170,313,381	678,229,840	16,172,696	1.91	41.9
334.00	METERS AND METER INSTALLATIONS	20-L1.5	304,640,967.93	93,095,796	211,545,172	19,303,971	6.34	11.0
335.00	FIRE HYDRANTS	60-R2	165,807,649.31	25,919,593	139,888,056	3,694,420	2.23	37.9
340.00	OFFICE FURNITURE AND EQUIPMENT							
	FURNITURE	20-SQ	10,047,341.52	2,637,160	7,410,182	627,104	6.24	11.8
	COMPUTERS AND PERIPHERAL EQUIPMENT	5-SQ	22,888,705.33	9,250,048	13,638,657	6,511,584	28.45	2.1
	COMPUTER SOFTWARE	5-SQ	88,254,942.97	33,961,388	54,293,555	23,435,513	26.55	2.3
	COMPUTER SOFTWARE - ENTERPRISE SOLUTIONS	10-SQ	696,707.17	505,030	191,677	95,839	13.76	2.0
	OTHER OFFICE EQUIPMENT	10-SQ	58,898.31	6,407	52,491	11,236	19.08	4.7
	TOTAL ACCOUNT 340.00		121,946,595.30	46,360,033	75,586,562	30,681,276	25.16	2.5
341.00	TRANSPORATION EQUIPMENT							
	NOT CLASSIFIED	10-L2.5	38,598.10	7,882	30,716	4,203	10.89	7.3
	LIGHT DUTY TRUCKS	10-L2.5	82,028,852.87	46,569,736	35,459,117	6,479,136	7.90	5.5
	EQUIPMENT	10-L2.5	15,276,635.39	14,562,296	714,339	200,712	1.31	3.6
	AUTOS	10-L2.5	2,022,390.21	2,022,390	0	0	-	-
	OTHER	10-L2.5	7,685,814.36	7,221,254	464,560	101,927	1.33	4.6
	TOTAL ACCOUNT 341.00		107,052,290.93	70,383,558	36,668,732	6,785,978	6.34	5.4
342.00	STORES EQUIPMENT	20-SQ	477,262.57	161,753	315,510	29,730	6.23	10.6
343.00	TOOLS AND WORK EQUIPMENT	20-SQ	82,457,473.95	19,387,098	63,070,376	4,389,702	5.32	14.4
344.00	LABORATORY EQUIPMENT	20-SQ	2,539,076.96	866,063	1,673,014	211,267	8.32	7.9
345.00	POWER OPERATED EQUIPMENT	21-S0.5	3,091,859.26	1,785,262	1,306,597	120,089	3.88	10.9
346.00	COMUNICATION EQUIPMENT							
	EQUIPMENT	15-SQ	5,520,779.62	1,347,776	4,173,004	367,101	6.65	11.4
	NON-TELEPHONE	15-SQ	13,878,764.28	3,585,121	10,293,643	984,954	7.10	10.5
	REMOTE CONTROL AND INSTRUMENTATION	10-SQ	12,716,948.75	3,337,980	9,378,969	1,273,684	10.02	7.4
	TELEPHONE	10-SQ	213,745.05	143,617	70,128	25,870	12.10	2.7
	TOTAL ACCOUNT 346.00		32,330,237.70	8,414,494	23,915,744	2,651,609	8.20	9.0
347.00	MISCELLANEOUS EQUIPMENT	25-SQ	28,099,482.83	7,890,954	20,208,529	1,203,256	4.28	16.8
348.00	OTHER TANGIBLE EQUIPMENT	25-SQ	14,545,575.13	855,364	13,690,211	602,054	4.14	22.7
	TOTAL DEPRECIABLE PLANT		**7,377,544,075.49**	**1,474,327,027**	**5,903,217,049**	**194,622,280**	**2.64**	
	AMORTIZATION OF NET SALVAGE					**26,968,684**		
	TOTAL UTILITY PLANT IN SERVICE		**7,410,625,503.27**	**1,474,327,027**	**5,903,217,049**	**221,590,964**		

* LIFE SPAN PROCEDURE WAS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE.

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

TABLE 3. BRINGFORWARD TO JUNE 30, 2026, OF BOOK RESERVE AS OF JUNE 30, 2025

ACCOUNT	BOOK RESERVE BALANCE AS OF 06/30/2025		PROJECTED DEPRECIATION ACCRUALS		PROJECTED RETIREMENTS		PROJECTED COST OF REMOVAL		PROJECTED SALVAGE		ADJUSTMENTS AND ACQUISITIONS		PROJECTED BOOK RESERVE BALANCE AS OF 06/30/2026
(1)	(2)	+	(3)	-	(4)	-	(5)	+	(6)	+	(7)	=	(8)
303.14	1,942,823												1,942,823
303.35	131,860		1,473										133,333
303.61	0		450								(450)		0
303.99	8,880,058		2,739,216										11,619,274
304.15	11,111,635		4,328,805								3,910		15,444,350
304.20	17,641,980		3,891,156		168,589		23,603				54,261		21,395,205
304.30	130,169,251		10,823,952		1,343,983		510,714				194,534		139,333,040
304.36	7,744,675		1,047,417										8,792,092
304.38	611,973		131,923										743,896
304.39	294,546		84,281										378,827
304.61	12,143,290		1,431,651								450		13,575,391
304.62	23,288,107		1,593,953								972		24,883,032
304.63	4,606,571		4,135		22,989		1,379		2,759				4,589,096
305.00	23,978,631		3,193,522		3,000,000		3,390,000						20,782,153
306.00	7,196,551		461,974		100,000		4,000						7,554,525
307.00	4,610,082		314,125		25,000		7,500				66,222		4,957,929
310.00	7,450,040		737,937								800		8,188,777
311.20	4,871,360		1,083,874		140,000		57,400				70,215		5,828,049
311.50	2,512,607		1,085,105		485,244		198,950						2,913,518
311.52	3,076,779		369,542										3,446,321
311.53	25,951,902		1,338,682										27,290,584
311.54	2,655,682		324,482										2,980,164
320.10	98,932,547		7,305,810		1,585,731		681,864				16,171		103,986,933
320.18	103,246												103,246
320.19	3,277,360		159,512										3,436,872
320.20	37,203,361		6,119,689		97,500		41,925				131		43,183,756
320.29	8,168												8,168
320.30	7,023,790		3,221,328										10,245,118
320.37	10,576,647		413,966		28,402		9,657						10,952,554
330.00	45,891,024		3,749,419		82,000		292,740				137,313		49,403,016
330.10	2,937,094		353,728										3,290,822
330.20	3,757,146		374,767										4,131,913

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

TABLE 3. BRINGFORWARD TO JUNE 30, 2026, OF BOOK RESERVE AS OF JUNE 30, 2025

ACCOUNT	BOOK RESERVE BALANCE AS OF 06/30/2025		PROJECTED DEPRECIATION ACCRUALS		PROJECTED RETIREMENTS		PROJECTED COST OF REMOVAL		PROJECTED SALVAGE		ADJUSTMENTS AND ACQUISITIONS		PROJECTED BOOK RESERVE BALANCE AS OF 06/30/2026
(1)	(2)	+	(3)	-	(4)	-	(5)	+	(6)	+	(7)	=	(8)
330.30	195,228		15,637										210,865
330.40	3,337,128		309,471		12,000		42,840						3,591,759
330.58	2,298,707		71,505										2,370,212
330.59	32,712,210		2,112,563		965,798								33,858,975
331.00	388,550,701		69,085,455		15,840,691		8,870,787				422,412		433,347,090
333.00	169,642,467		19,019,338		12,701,612		5,842,742				195,930		170,313,381
334.00	74,141,878		23,010,616		3,366,900		1,212,084		33,669		488,617		93,095,796
335.00	22,934,002		5,142,249		1,090,440		1,079,535				13,317		25,919,593
340.10	1,961,233		684,522								(8,595)		2,637,160
340.20	6,223,762		4,374,171		1,362,117						14,232		9,250,048
340.30	27,859,322		18,131,366		12,061,689						32,389		33,961,388
340.31	409,163		95,867										505,030
340.50	97,960		12,045		123,098						19,500		6,407
341.00	3,470		4,412										7,882
341.10	40,802,341		5,671,722		51,034		510		7,655		139,562		46,569,736
341.20	14,316,342		245,954										14,562,296
341.30	2,022,390												2,022,390
341.40	7,087,034		108,067								26,153		7,221,254
342.00	126,699		29,645								5,409		161,753
343.00	15,103,437		4,358,099		142,956		52,894		4,289		117,123		19,387,098
344.00	601,021		273,419		8,831		442				896		866,063
345.00	1,577,820		136,695								70,747		1,785,262
346.00	872,699		478,438		2,897		464						1,347,776
346.10	2,657,115		894,667		1,083		173				34,595		3,585,121
346.19	2,299,258		1,146,404		92,829		14,853						3,337,980
346.20	126,659		28,462		11,214		1,794				1,504		143,617
347.00	6,507,077		1,463,588		67,574		20,272		6,082		2,054		7,890,954
348.00	543,172		312,192										855,364
TOTAL	**1,335,591,081**		**213,902,443**		**54,982,203**		**22,359,122**		**54,453**		**2,120,374**		**1,474,327,027**

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

TABLE 4. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED JUNE 30, 2026

ACCOUNT	NET ORIGINALCOST AS OF 6/30/2025	NET ORIGINALCOST AS OF 6/30/2026	ACCRUAL RATE	AVERAGE ACCRUALS	AMORTIZATION OF NET SALVAGE	PROJECTED DEPRECIATION ACCRUALS
(1)	(2)	(3)	(4)	(5)=([(2)+(3)]/2)*(4)	(6)	(7)=(5)+(6)
303.14	1,942,822.51	1,942,822.51	-			0
303.35	155,025.17	155,025.17	0.95	1,473		1,473
303.61	6,485,143.71	6,496,092.38			450	450
303.99	15,016,672.62	15,691,832.42	17.54	2,693,136	46,080	2,739,216
304.15	123,441,838.63	123,448,676.60	2.87	3,542,879	785,926	4,328,805
304.20	133,900,587.85	137,524,872.65	2.80	3,799,956	91,200	3,891,156
304.30	432,345,301.41	440,777,650.02	2.41	10,521,132	302,820	10,823,952
304.36	28,441,581.66	28,441,581.66	3.64	1,035,274	12,143	1,047,417
304.38	1,403,438.95	1,403,438.95	9.40	131,923		131,923
304.39	968,751.90	968,751.90	8.70	84,281		84,281
304.61	44,025,274.79	44,350,819.49	3.21	1,418,436	13,215	1,431,651
304.62	68,720,289.94	68,729,661.82	2.28	1,566,929	27,024	1,593,953
304.63	5,101,931.50	5,587,736.60	0.41	21,914	(17,779)	4,135
305.00	155,300,381.38	175,448,932.57	1.46	2,414,470	779,052	3,193,522
306.00	17,824,360.54	20,518,668.54	2.37	454,365	7,609	461,974
307.00	12,806,670.67	14,361,759.23	2.16	293,419	20,706	314,125
310.00	26,827,156.17	26,827,956.17	2.63	705,565	32,372	737,937
311.20	17,440,625.02	23,802,037.88	3.25	670,193	413,681	1,083,874
311.50	26,945,408.21	29,718,052.72	3.83	1,085,105		1,085,105
311.52	11,405,624.54	11,405,624.54	3.24	369,542		369,542
311.53	48,154,022.10	48,154,022.10	2.78	1,338,682		1,338,682
311.54	9,832,787.23	9,832,787.23	3.30	324,482		324,482
320.10	240,192,326.71	257,528,154.64	2.46	6,121,962	1,183,848	7,305,810
320.18	103,245.73	103,245.73	-			0
320.19	4,370,190.90	4,370,190.90	3.65	159,512		159,512
320.20	161,589,797.19	163,925,561.69	3.76	6,119,689		6,119,689
320.29	8,167.87	8,167.87	-			0
320.30	24,011,056.03	24,011,056.03	12.78	3,068,613	152,715	3,221,328
320.37	15,642,496.15	20,634,880.99	2.14	388,168	25,798	413,966
330.00	129,552,398.40	136,254,296.33	1.74	2,312,518	1,436,901	3,749,419
330.10	17,524,082.30	17,848,701.45	2.00	353,728		353,728
330.20	19,120,765.30	19,120,765.30	1.96	374,767		374,767
330.30	818,707.23	818,707.23	1.91	15,637		15,637
330.40	13,078,108.59	19,670,178.17	1.89	309,471		309,471
330.58	2,918,573.79	2,918,573.79	2.45	71,505		71,505
330.59	44,191,417.34	48,464,875.26	4.56	2,112,563		2,112,563

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

TABLE 4. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED JUNE 30, 2026

ACCOUNT	NET ORIGINALCOST AS OF 6/30/2025	NET ORIGINALCOST AS OF 6/30/2026	ACCRUAL RATE		AVERAGE ACCRUALS	AMORTIZATION OF NET SALVAGE	PROJECTED DEPRECIATION ACCRUALS
(1)	(2)	(3)	(4)		(5)=([(2)+(3)]/2)*(4)	(6)	(7)=(5)+(6)
331.00	3,547,739,831.42	3,721,242,316.55	1.52		55,244,264	13,841,191	69,085,455
333.00	793,947,064.23	848,543,220.92	1.89		15,521,533	3,497,805	19,019,338
334.00	275,985,837.91	304,640,967.93	6.73		19,538,092	3,472,524	23,010,616
335.00	160,377,896.39	165,807,649.31	2.27		3,702,206	1,440,043	5,142,249
340.10	10,036,437.01	10,047,341.52	6.25		627,618	56,904	684,522
340.20	20,853,007.40	22,888,705.33	20.00	*	4,374,171		4,374,171
340.30	93,058,716.42	88,254,942.97	20.00	*	18,131,366		18,131,366
340.31	696,707.17	696,707.17	13.76		95,867		95,867
340.50	181,996.26	58,898.31	10.00	*	12,045		12,045
341.00	38,598.10	38,598.10	11.43		4,412		4,412
341.10	76,802,269.04	82,028,852.87	7.80		6,194,414	(522,692)	5,671,722
341.20	15,276,635.39	15,276,635.39	1.61		245,954		245,954
341.30	2,022,390.21	2,022,390.21	-				0
341.40	7,642,782.41	7,685,814.36	1.41		108,067		108,067
342.00	470,568.37	477,262.57	6.25		29,620	25	29,645
343.00	75,331,546.85	82,457,473.95	5.43		4,283,972	74,127	4,358,099
344.00	2,547,012.56	2,539,076.96	10.42		264,985	8,434	273,419
345.00	3,021,112.26	3,091,859.26	4.46		136,319	376	136,695
346.00	5,523,676.62	5,520,779.62	7.00		386,556	91,882	478,438
346.10	10,938,618.54	13,878,764.28	7.21		894,667		894,667
346.19	5,743,663.34	12,716,948.75	12.42		1,146,404		1,146,404
346.20	223,455.04	213,745.05	13.02		28,462		28,462
347.00	28,164,309.11	28,099,482.83	5.04		1,417,848	45,740	1,463,588
348.00	795,575.13	14,545,575.13	4.07		312,192		312,192
TOTAL	**6,999,026,737.21**	**7,384,040,167.87**			**186,582,323**	**27,320,120**	**213,902,443**

* UTILIZING ACCRUAL RATE CONSISTENT WITH AMORTIZATION PERIOD TO MITIGATE ANOMALOUS CALCULATED ACCRUAL RATE.

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

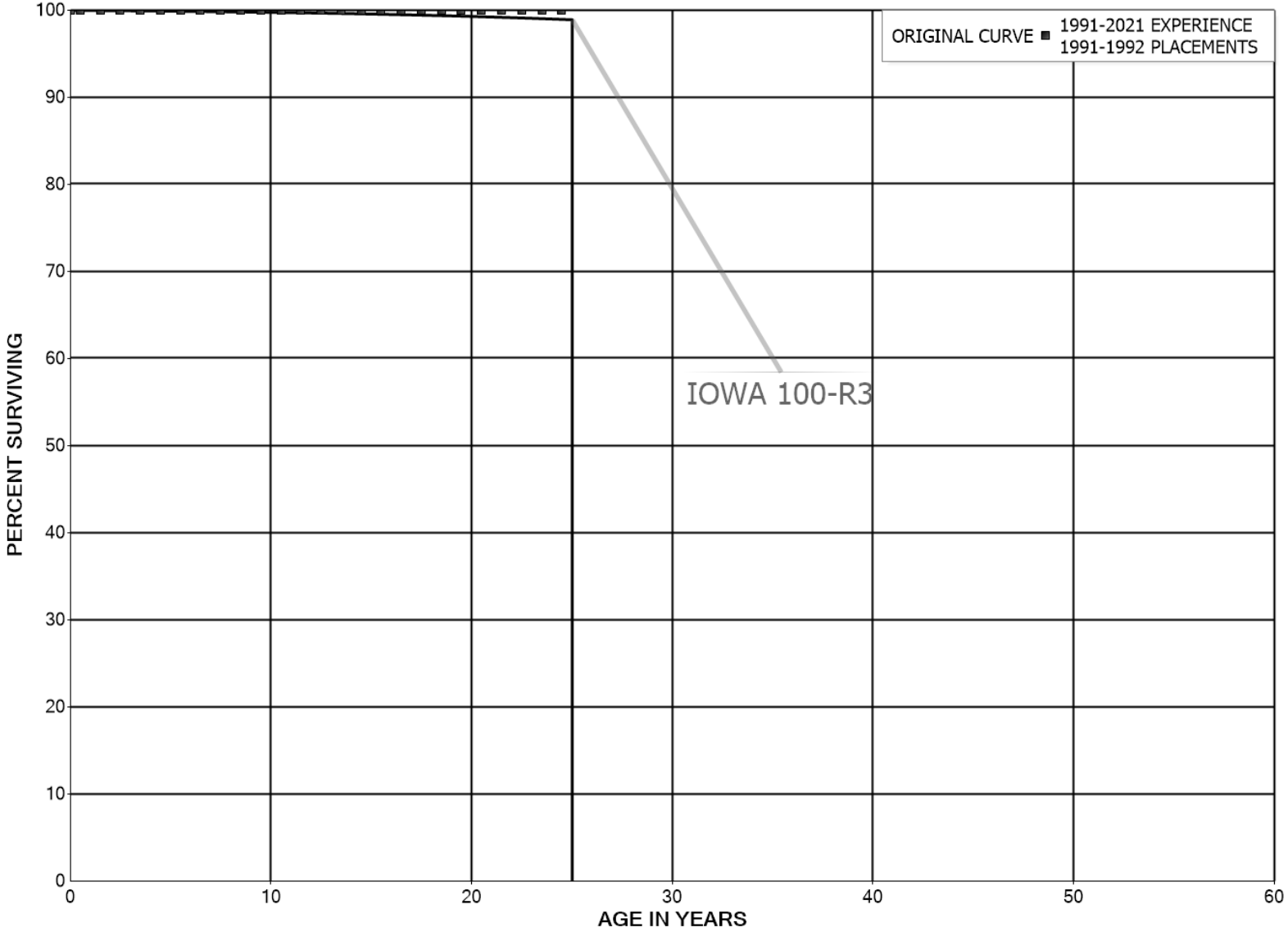
TABLE 5. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

	2021		2022		2023		2024		PROJECTED 2025			
ACCOUNT	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	NET SALVAGE	SALVAGE ACCRUAL
(1)	(2) -	(3) +	(4) -	(5) +	(6) -	(7) +	(8) -	(9) +	(10) -	(11) =	(12)*	(13)=(12)/5
303.61	(4,483.73)									17.00	(4,500.73)	(900)
303.99						187,240.69		30,641.92		25,028.29	(242,910.90)	(48,582)
304.15		666,811.69		850,320.81	16,646.12	1,347,385.51		663,688.58		258,388.50	(3,769,948.97)	(753,990)
304.20		37,171.02		23,865.76		5,124.29		13,597.23		680,699.50	(760,457.80)	(152,092)
304.30		137,849.62		52,542.41		577,759.84		86,345.96		531,021.00	(1,385,518.83)	(277,104)
304.36						46,310.05		14403			(60,713.05)	(12,143)
304.61	4,483.73	1,346.07		6,818.30		3,054.70		12,663.68		80,495.49	(99,894.51)	(19,979)
304.62		18,876.94		46,017.09	17,222.45	93,864.89	22,895.00	16,484.03			(135,125.50)	(27,025)
304.63				79,910.95	179,085.92	10,616.52			1,379.37	689.50	89,248.32	17,850
305.00		467.17		299,889.33		82,472.51		2,626,424.80		1,747,437.35	(4,756,691.16)	(951,338)
306.00		450.15								68,290.00	(68,740.15)	(13,748)
307.00		5,700.51		55,144.80		24,653.93		(5,033.55)		4,014.95	(84,480.64)	(16,896)
310.00								153,908.08		12,312.30	(166,220.38)	(33,244)
311.00		193,743.82		350,411.61		668,359.99		397,790.24		668,075.39	(2,278,381.05)	(455,676)
320.00		890,085.40		1,520,577.41	1,008.96	1,756,394.87		784,973.61		1,240,342.54	(6,191,364.87)	(1,238,273)
320.30		1,370.70		299,375.44		251,349.41		114,266.00		118,051.24	(784,412.79)	(156,883)
320.37						31,250.62		40,319.00		114,835.50	(186,405.12)	(37,281)
330.00		1,561,680.99		3,396,011.14		964,254.76		532,968.08		262,619.55	(6,717,534.52)	(1,343,507)
331.00	282,490.53	8,196,453.86	111,611.62	13,983,952.63	17,964.39	14,252,110.03	4,186.38	24,550,554.84	928.30	4,306,689.53	(64,872,579.67)	(12,974,516)
333.00	1,799.10	2,681,541.01	2,218.42	2,505,397.99	2,077.14	3,669,065.20	4,559.93	4,313,651.68	1,943.40	6,133,677.54	(19,290,735.43)	(3,858,147)
334.00	331,737.56	1,021,270.85	54,380.07	3,625,834.72	133,771.79	5,124,712.08	72,638.05	5,781,087.07	46,948.35	3,407,295.92	(18,320,724.82)	(3,664,145)
335.00	11,562.11	1,074,172.62	6,290.78	1,281,342.15	7,157.08	1,914,621.87	6,135.99	1,445,929.80		1,312,917.01	(6,997,837.49)	(1,399,567)
340.00	325.05	78,720.20	8,592.94	67,823.74	26,720.50	108,538.23		38,977.17		28,957.44	(287,378.29)	(57,476)
341.00	219,365.56	(16,299.55)	820,242.37	1,127.48		296.70		19,994.12	2,798,982.38	255.00	3,833,216.56	766,643
342.00								81.41		(43.21)	(38.20)	(8)
343.00		40,863.25		38,089.15	1,447.32	82,392.74	16,250.00	74,897.82	29,144.34	285,610.63	(475,011.93)	(95,002)
344.00		5,126.37		8,395.86		14,249.75		5,012.85		4,920.17	(37,705.00)	(7,541)
345.00				590.23		1,511.22		(222.02)			(1,879.43)	(376)
346.00		49,301.95		165,439.94	41.84	98,662.08		82,495.63		82,465.94	(478,323.70)	(95,665)
347.00		8,339.46		105,946.50	58,690.15	60,820.63		14,488.60	3,040.84	182,500.77	(310,364.97)	(62,073)
TOTAL	**847,279.91**	**16,655,044.10**	**1,003,336.20**	**28,764,825.44**	**461,833.66**	**31,377,073.11**	**126,665.35**	**41,810,389.63**	**2,882,366.98**	**21,557,564.84**	**(134,843,415.02)**	**(26,968,684)**

* COLUMN (12) EQUALS THE SUMMATION OF COLUMNS (2) THROUGH (11).

PART VI. SERVICE LIFE STATISTICS

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



PENNSYLVANIA-AMERICAN WATER COMPANY

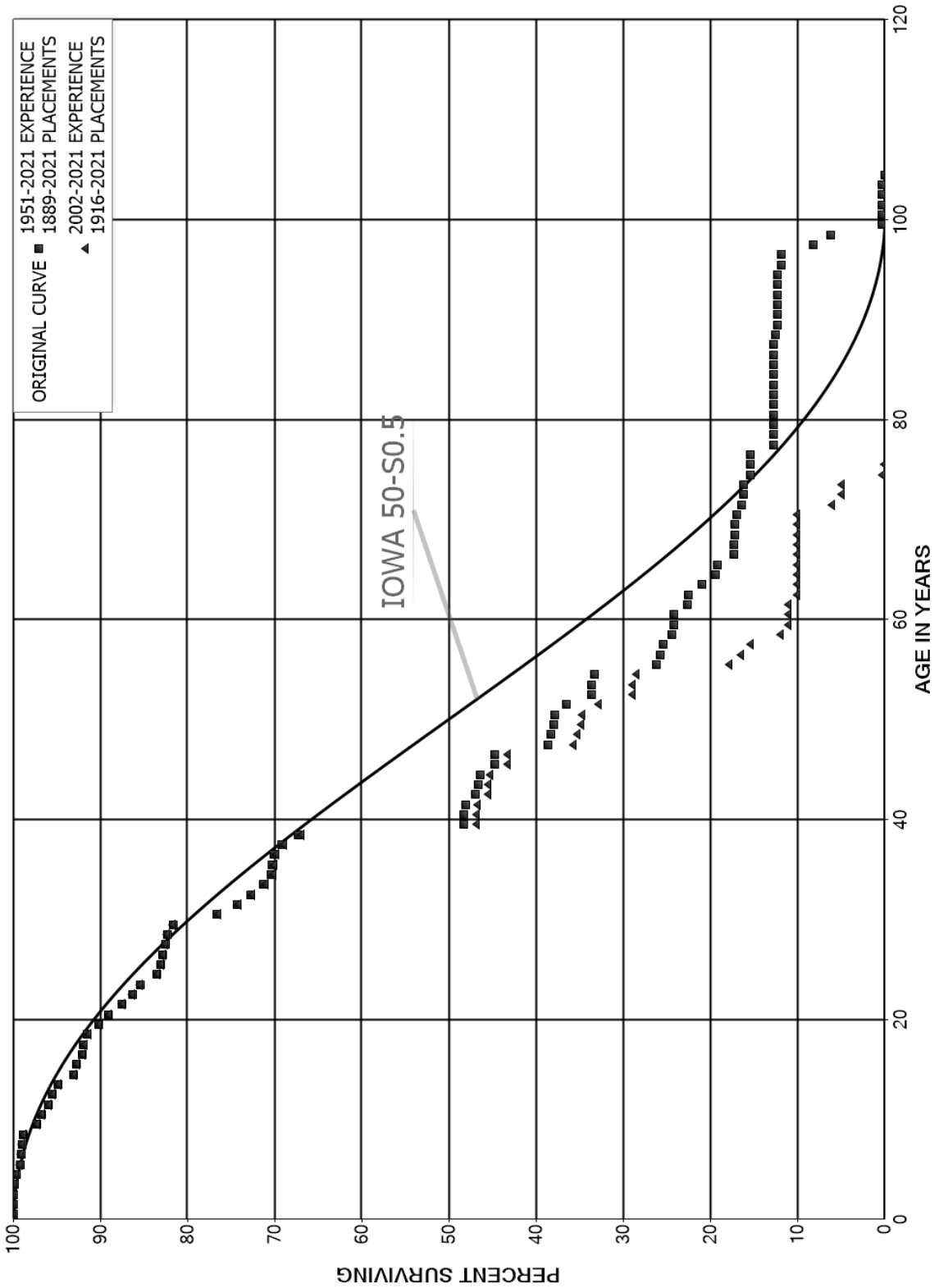
ACCOUNT 303.35 WASTE HANDLING AND TREATMENT LAND

ORIGINAL LIFE TABLE

PLACEMENT BAND 1991-1992 EXPERIENCE BAND 1991-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	155,025		0.0000	1.0000	100.00
0.5	155,025		0.0000	1.0000	100.00
1.5	155,025		0.0000	1.0000	100.00
2.5	155,025		0.0000	1.0000	100.00
3.5	155,025		0.0000	1.0000	100.00
4.5	155,025		0.0000	1.0000	100.00
5.5	155,025		0.0000	1.0000	100.00
6.5	155,025		0.0000	1.0000	100.00
7.5	155,025		0.0000	1.0000	100.00
8.5	155,025		0.0000	1.0000	100.00
9.5	155,025		0.0000	1.0000	100.00
10.5	155,025		0.0000	1.0000	100.00
11.5	155,025		0.0000	1.0000	100.00
12.5	155,025		0.0000	1.0000	100.00
13.5	155,025		0.0000	1.0000	100.00
14.5	155,025		0.0000	1.0000	100.00
15.5	155,025		0.0000	1.0000	100.00
16.5	155,025		0.0000	1.0000	100.00
17.5	155,025		0.0000	1.0000	100.00
18.5	155,025		0.0000	1.0000	100.00
19.5	155,025		0.0000	1.0000	100.00
20.5	155,025		0.0000	1.0000	100.00
21.5	155,025		0.0000	1.0000	100.00
22.5	155,025		0.0000	1.0000	100.00
23.5	155,025		0.0000	1.0000	100.00
24.5	155,025		0.0000	1.0000	100.00
25.5	155,025		0.0000	1.0000	100.00
26.5	155,025		0.0000	1.0000	100.00
27.5	155,025		0.0000	1.0000	100.00
28.5	155,025		0.0000	1.0000	100.00
29.5	70,430		0.0000	1.0000	100.00
30.5					100.00

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



PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.15 OTHER WATER SOURCE STRUCTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1889-2021 EXPERIENCE BAND 1951-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	49,663,669	2,098	0.0000	1.0000	100.00
0.5	43,403,049	12,748	0.0003	0.9997	100.00
1.5	38,087,101	26,951	0.0007	0.9993	99.97
2.5	34,635,960	27,675	0.0008	0.9992	99.90
3.5	33,643,583	50,579	0.0015	0.9985	99.82
4.5	31,251,942	139,814	0.0045	0.9955	99.67
5.5	29,571,716	36,625	0.0012	0.9988	99.22
6.5	28,650,208	44,191	0.0015	0.9985	99.10
7.5	28,297,335	42,549	0.0015	0.9985	98.94
8.5	25,175,266	388,113	0.0154	0.9846	98.80
9.5	24,425,373	145,806	0.0060	0.9940	97.27
10.5	24,505,465	195,346	0.0080	0.9920	96.69
11.5	13,009,590	58,599	0.0045	0.9955	95.92
12.5	12,903,001	86,500	0.0067	0.9933	95.49
13.5	11,457,682	219,966	0.0192	0.9808	94.85
14.5	9,650,541	31,654	0.0033	0.9967	93.03
15.5	9,192,156	66,788	0.0073	0.9927	92.72
16.5	8,093,235	13,929	0.0017	0.9983	92.05
17.5	7,898,116	37,836	0.0048	0.9952	91.89
18.5	5,582,476	80,174	0.0144	0.9856	91.45
19.5	4,705,147	57,368	0.0122	0.9878	90.14
20.5	4,791,299	85,411	0.0178	0.9822	89.04
21.5	4,754,450	61,840	0.0130	0.9870	87.45
22.5	4,587,105	48,753	0.0106	0.9894	86.31
23.5	4,296,961	97,910	0.0228	0.9772	85.40
24.5	4,252,945	21,258	0.0050	0.9950	83.45
25.5	3,785,951	10,491	0.0028	0.9972	83.03
26.5	3,565,317	12,657	0.0035	0.9965	82.80
27.5	2,271,715	5,913	0.0026	0.9974	82.51
28.5	2,124,255	17,086	0.0080	0.9920	82.29
29.5	1,827,333	113,416	0.0621	0.9379	81.63
30.5	1,194,031	36,388	0.0305	0.9695	76.57
31.5	1,002,655	19,833	0.0198	0.9802	74.23
32.5	845,833	17,748	0.0210	0.9790	72.76
33.5	842,852	10,268	0.0122	0.9878	71.24
34.5	850,760	1,648	0.0019	0.9981	70.37
35.5	783,971	2,477	0.0032	0.9968	70.23
36.5	688,650	7,825	0.0114	0.9886	70.01
37.5	691,056	19,235	0.0278	0.9722	69.22
38.5	648,934	183,192	0.2823	0.7177	67.29

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.15 OTHER WATER SOURCE STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1889-2021 EXPERIENCE BAND 1951-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	490,312		0.0000	1.0000	48.29
40.5	304,141	1,713	0.0056	0.9944	48.29
41.5	262,431	5,791	0.0221	0.9779	48.02
42.5	176,070	1,131	0.0064	0.9936	46.96
43.5	171,578	1,056	0.0062	0.9938	46.66
44.5	170,336	6,019	0.0353	0.9647	46.37
45.5	163,235	121	0.0007	0.9993	44.73
46.5	162,854	22,036	0.1353	0.8647	44.70
47.5	150,949	1,532	0.0102	0.9898	38.65
48.5	149,315	1,324	0.0089	0.9911	38.26
49.5	128,099	314	0.0025	0.9975	37.92
50.5	115,811	4,191	0.0362	0.9638	37.83
51.5	110,009	8,620	0.0784	0.9216	36.46
52.5	100,759	8	0.0001	0.9999	33.60
53.5	87,182	787	0.0090	0.9910	33.60
54.5	86,925	18,486	0.2127	0.7873	33.30
55.5	49,974	857	0.0172	0.9828	26.22
56.5	46,805	596	0.0127	0.9873	25.77
57.5	46,209	1,864	0.0403	0.9597	25.44
58.5	44,346	490	0.0110	0.9890	24.41
59.5	40,729		0.0000	1.0000	24.14
60.5	40,729	2,498	0.0613	0.9387	24.14
61.5	41,671	232	0.0056	0.9944	22.66
62.5	41,439	2,808	0.0678	0.9322	22.53
63.5	38,631	2,900	0.0751	0.9249	21.01
64.5	35,731	495	0.0139	0.9861	19.43
65.5	35,236	3,440	0.0976	0.9024	19.16
66.5	31,111		0.0000	1.0000	17.29
67.5	29,966	259	0.0086	0.9914	17.29
68.5	29,707		0.0000	1.0000	17.14
69.5	29,707	398	0.0134	0.9866	17.14
70.5	29,309	991	0.0338	0.9662	16.91
71.5	24,337	291	0.0119	0.9881	16.34
72.5	24,046		0.0000	1.0000	16.14
73.5	24,731	1,138	0.0460	0.9540	16.14
74.5	23,593	53	0.0022	0.9978	15.40
75.5	23,540		0.0000	1.0000	15.37
76.5	24,660	4,305	0.1746	0.8254	15.37
77.5	20,355		0.0000	1.0000	12.68
78.5	20,355		0.0000	1.0000	12.68

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.15 OTHER WATER SOURCE STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1889-2021 EXPERIENCE BAND 1951-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	20,753		0.0000	1.0000	12.68
80.5	20,753		0.0000	1.0000	12.68
81.5	20,394		0.0000	1.0000	12.68
82.5	20,394		0.0000	1.0000	12.68
83.5	20,394		0.0000	1.0000	12.68
84.5	20,394		0.0000	1.0000	12.68
85.5	20,394		0.0000	1.0000	12.68
86.5	20,394		0.0000	1.0000	12.68
87.5	20,394	270	0.0132	0.9868	12.68
88.5	20,124	392	0.0195	0.9805	12.52
89.5	19,732		0.0000	1.0000	12.27
90.5	19,732		0.0000	1.0000	12.27
91.5	19,302		0.0000	1.0000	12.27
92.5	19,302		0.0000	1.0000	12.27
93.5	19,302		0.0000	1.0000	12.27
94.5	19,302	728	0.0377	0.9623	12.27
95.5	18,574		0.0000	1.0000	11.81
96.5	18,574	5,741	0.3091	0.6909	11.81
97.5	12,833	3,139	0.2446	0.7554	8.16
98.5	9,694	9,296	0.9589	0.0411	6.16
99.5	398		0.0000	1.0000	0.25
100.5	398		0.0000	1.0000	0.25
101.5	398		0.0000	1.0000	0.25
102.5	398		0.0000	1.0000	0.25
103.5	398	398	1.0000		0.25
104.5					

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.15 OTHER WATER SOURCE STRUCTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1916-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	48,443,159	1,898	0.0000	1.0000	100.00
0.5	41,996,836	12,278	0.0003	0.9997	100.00
1.5	36,912,225	26,951	0.0007	0.9993	99.97
2.5	33,588,558	27,675	0.0008	0.9992	99.89
3.5	32,639,030	47,829	0.0015	0.9985	99.81
4.5	30,259,723	139,814	0.0046	0.9954	99.67
5.5	28,656,303	36,625	0.0013	0.9987	99.20
6.5	27,901,854	43,600	0.0016	0.9984	99.08
7.5	27,573,483	42,181	0.0015	0.9985	98.92
8.5	24,462,759	383,768	0.0157	0.9843	98.77
9.5	23,983,479	145,800	0.0061	0.9939	97.22
10.5	24,086,101	194,014	0.0081	0.9919	96.63
11.5	12,773,236	58,599	0.0046	0.9954	95.85
12.5	12,754,332	86,500	0.0068	0.9932	95.41
13.5	11,311,122	219,966	0.0194	0.9806	94.77
14.5	9,491,103	31,654	0.0033	0.9967	92.92
15.5	9,084,819	66,666	0.0073	0.9927	92.61
16.5	8,045,333	13,603	0.0017	0.9983	91.93
17.5	7,850,456	37,636	0.0048	0.9952	91.78
18.5	5,547,614	78,262	0.0141	0.9859	91.34
19.5	4,681,076	56,239	0.0120	0.9880	90.05
20.5	4,768,357	85,035	0.0178	0.9822	88.97
21.5	4,731,884	60,616	0.0128	0.9872	87.38
22.5	4,566,113	47,282	0.0104	0.9896	86.26
23.5	4,278,655	97,854	0.0229	0.9771	85.37
24.5	4,235,265	21,258	0.0050	0.9950	83.42
25.5	3,768,271	10,067	0.0027	0.9973	83.00
26.5	3,548,061	12,657	0.0036	0.9964	82.78
27.5	2,254,459	5,913	0.0026	0.9974	82.48
28.5	2,106,999	16,936	0.0080	0.9920	82.26
29.5	1,787,446	113,416	0.0635	0.9365	81.60
30.5	1,156,017	36,234	0.0313	0.9687	76.43
31.5	964,088	19,833	0.0206	0.9794	74.03
32.5	807,265	17,595	0.0218	0.9782	72.51
33.5	804,359	10,268	0.0128	0.9872	70.93
34.5	807,589	1,394	0.0017	0.9983	70.02
35.5	741,053	2,402	0.0032	0.9968	69.90
36.5	645,286	7,825	0.0121	0.9879	69.67
37.5	650,007	18,948	0.0292	0.9708	68.83
38.5	607,739	182,950	0.3010	0.6990	66.82

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.15 OTHER WATER SOURCE STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1916-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	449,717		0.0000	1.0000	46.71
40.5	265,231	694	0.0026	0.9974	46.71
41.5	225,600	5,791	0.0257	0.9743	46.58
42.5	140,206		0.0000	1.0000	45.39
43.5	136,845	486	0.0036	0.9964	45.39
44.5	134,757	6,019	0.0447	0.9553	45.23
45.5	128,738		0.0000	1.0000	43.21
46.5	125,378	22,036	0.1758	0.8242	43.21
47.5	113,363	1,457	0.0129	0.9871	35.61
48.5	111,804	1,324	0.0118	0.9882	35.16
49.5	90,588	314	0.0035	0.9965	34.74
50.5	78,300	4,191	0.0535	0.9465	34.62
51.5	72,499	8,620	0.1189	0.8811	32.77
52.5	63,248	8	0.0001	0.9999	28.87
53.5	49,958	787	0.0158	0.9842	28.87
54.5	48,900	18,486	0.3780	0.6220	28.41
55.5	11,949	857	0.0717	0.9283	17.67
56.5	8,781	596	0.0679	0.9321	16.40
57.5	8,185	1,864	0.2277	0.7723	15.29
58.5	6,321	490	0.0775	0.9225	11.81
59.5	2,705		0.0000	1.0000	10.89
60.5	2,705		0.0000	1.0000	10.89
61.5	2,705	232	0.0858	0.9142	10.89
62.5	2,473		0.0000	1.0000	9.96
63.5	2,473		0.0000	1.0000	9.96
64.5	2,473		0.0000	1.0000	9.96
65.5	2,473		0.0000	1.0000	9.96
66.5	2,473		0.0000	1.0000	9.96
67.5	2,473		0.0000	1.0000	9.96
68.5	2,473		0.0000	1.0000	9.96
69.5	2,473		0.0000	1.0000	9.96
70.5	2,473	991	0.4008	0.5992	9.96
71.5	1,482	291	0.1962	0.8038	5.97
72.5	1,191		0.0000	1.0000	4.80
73.5	1,191	1,138	0.9555	0.0445	4.80
74.5	53	53	1.0000		0.21
75.5					
76.5	1,120		0.0000		
77.5	1,120		0.0000		
78.5	1,120		0.0000		

PENNSYLVANIA-AMERICAN WATER COMPANY

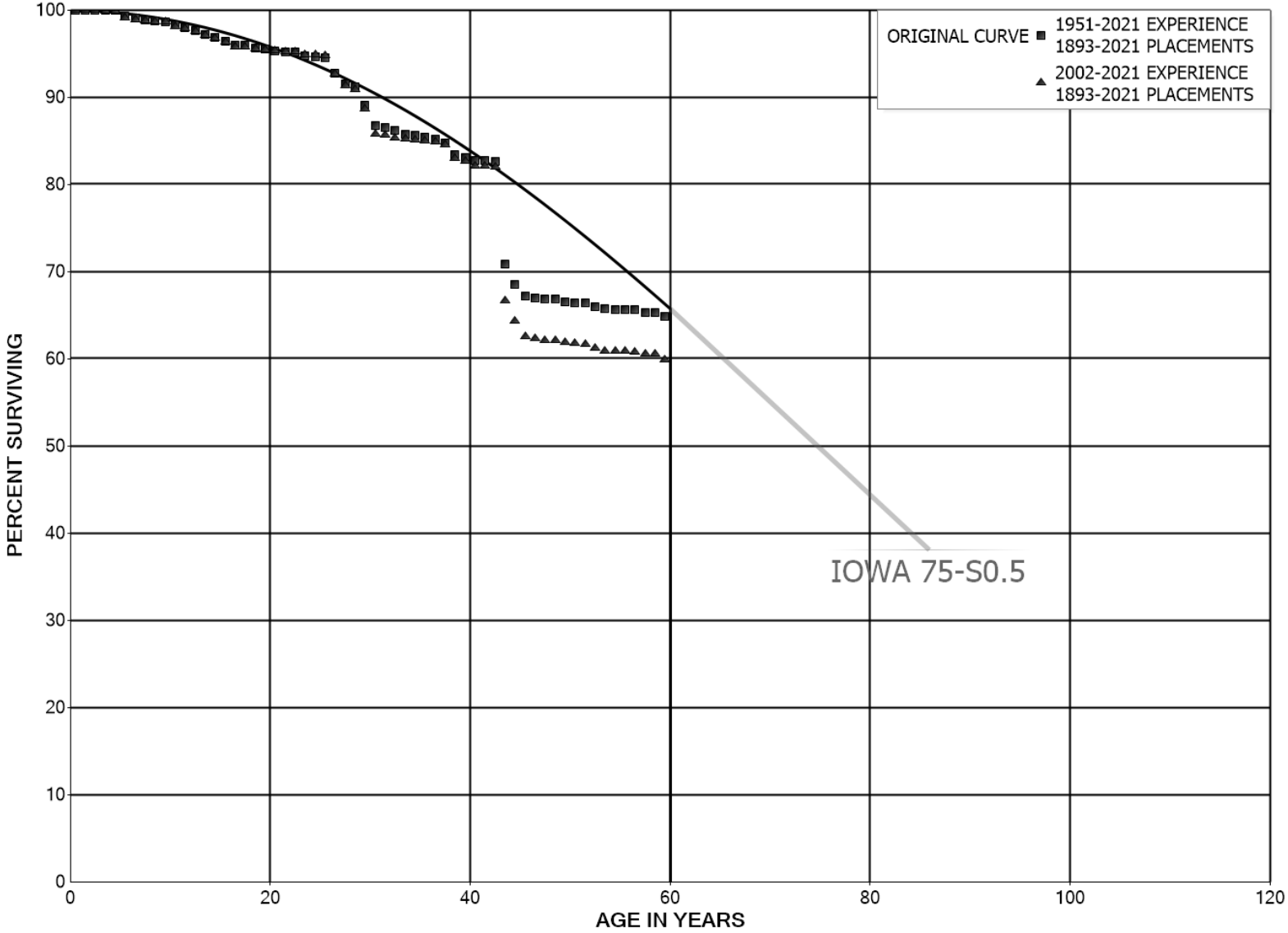
ACCOUNT 304.15 OTHER WATER SOURCE STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1916-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,120		0.0000		
80.5	19,296		0.0000		
81.5	19,296		0.0000		
82.5	19,296		0.0000		
83.5	19,296		0.0000		
84.5	19,296		0.0000		
85.5	19,694		0.0000		
86.5	19,694		0.0000		
87.5	19,694		0.0000		
88.5	19,694	392	0.0199		
89.5	19,302		0.0000		
90.5	19,302		0.0000		
91.5	19,302		0.0000		
92.5	19,302		0.0000		
93.5	19,302		0.0000		
94.5	19,302	728	0.0377		
95.5	18,574		0.0000		
96.5	18,574	5,741	0.3091		
97.5	12,833	3,139	0.2446		
98.5	9,694	9,296	0.9589		
99.5	398		0.0000		
100.5	398		0.0000		
101.5	398		0.0000		
102.5	398		0.0000		
103.5	398	398	1.0000		
104.5					

PENNSYLVANIA-AMERICAN WATER COMPANY
ACCOUNT 304.20 POWER AND PUMPING STRUCTURES - LARGE
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.20 POWER AND PUMPING STRUCTURES - LARGE

ORIGINAL LIFE TABLE

PLACEMENT BAND 1893-2021 EXPERIENCE BAND 1951-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	117,335,365		0.0000	1.0000	100.00
0.5	111,625,126	65,859	0.0006	0.9994	100.00
1.5	111,295,275	4,091	0.0000	1.0000	99.94
2.5	111,549,278	24,786	0.0002	0.9998	99.94
3.5	96,905,259	10,207	0.0001	0.9999	99.92
4.5	96,442,639	612,026	0.0063	0.9937	99.90
5.5	93,463,156	205,051	0.0022	0.9978	99.27
6.5	92,338,474	179,673	0.0019	0.9981	99.05
7.5	86,500,250	81,811	0.0009	0.9991	98.86
8.5	76,460,732	105,746	0.0014	0.9986	98.77
9.5	51,973,397	194,551	0.0037	0.9963	98.63
10.5	51,221,529	166,838	0.0033	0.9967	98.26
11.5	51,068,819	158,389	0.0031	0.9969	97.94
12.5	51,133,077	217,225	0.0042	0.9958	97.64
13.5	49,787,587	185,827	0.0037	0.9963	97.22
14.5	45,444,753	200,028	0.0044	0.9956	96.86
15.5	41,799,976	187,134	0.0045	0.9955	96.43
16.5	41,374,647	36,157	0.0009	0.9991	96.00
17.5	40,914,342	127,481	0.0031	0.9969	95.92
18.5	34,132,130	58,300	0.0017	0.9983	95.62
19.5	33,877,148	65,845	0.0019	0.9981	95.46
20.5	33,003,088	39,228	0.0012	0.9988	95.27
21.5	31,300,564	3,164	0.0001	0.9999	95.16
22.5	26,073,446	100,700	0.0039	0.9961	95.15
23.5	25,292,207	30,835	0.0012	0.9988	94.78
24.5	20,080,236	25,827	0.0013	0.9987	94.66
25.5	19,074,278	370,749	0.0194	0.9806	94.54
26.5	16,384,511	210,146	0.0128	0.9872	92.70
27.5	16,107,140	65,172	0.0040	0.9960	91.52
28.5	13,305,161	297,348	0.0223	0.9777	91.15
29.5	11,222,312	300,448	0.0268	0.9732	89.11
30.5	10,624,674	28,137	0.0026	0.9974	86.72
31.5	7,397,330	28,659	0.0039	0.9961	86.49
32.5	6,424,351	30,234	0.0047	0.9953	86.16
33.5	6,044,409	8,190	0.0014	0.9986	85.75
34.5	4,921,248	12,561	0.0026	0.9974	85.64
35.5	4,754,022	14,106	0.0030	0.9970	85.42
36.5	3,815,106	19,104	0.0050	0.9950	85.16
37.5	3,665,476	56,225	0.0153	0.9847	84.74
38.5	3,445,320	13,726	0.0040	0.9960	83.44

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.20 POWER AND PUMPING STRUCTURES - LARGE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1893-2021 EXPERIENCE BAND 1951-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,273,374	14,321	0.0044	0.9956	83.11
40.5	3,017,595	690	0.0002	0.9998	82.74
41.5	2,915,802	4,435	0.0015	0.9985	82.72
42.5	2,870,131	408,983	0.1425	0.8575	82.60
43.5	2,372,272	76,829	0.0324	0.9676	70.83
44.5	2,323,153	45,486	0.0196	0.9804	68.53
45.5	2,229,207	6,658	0.0030	0.9970	67.19
46.5	2,119,397	4,730	0.0022	0.9978	66.99
47.5	1,998,904	819	0.0004	0.9996	66.84
48.5	1,938,454	8,611	0.0044	0.9956	66.81
49.5	1,841,921	2,138	0.0012	0.9988	66.52
50.5	1,725,105	1,932	0.0011	0.9989	66.44
51.5	1,669,127	9,658	0.0058	0.9942	66.37
52.5	1,556,309	6,918	0.0044	0.9956	65.98
53.5	1,546,653	1,016	0.0007	0.9993	65.69
54.5	1,450,656	17	0.0000	1.0000	65.65
55.5	1,401,677	1,784	0.0013	0.9987	65.64
56.5	1,466,080	5,254	0.0036	0.9964	65.56
57.5	1,076,797	56	0.0001	0.9999	65.33
58.5	1,027,925	7,496	0.0073	0.9927	65.32
59.5	1,004,476	810	0.0008	0.9992	64.85
60.5	925,032	6,653	0.0072	0.9928	64.79
61.5	897,092		0.0000	1.0000	64.33
62.5	872,528	6,954	0.0080	0.9920	64.33
63.5	850,991	521	0.0006	0.9994	63.82
64.5	832,802		0.0000	1.0000	63.78
65.5	805,454		0.0000	1.0000	63.78
66.5	697,347	14,106	0.0202	0.9798	63.78
67.5	529,864		0.0000	1.0000	62.49
68.5	500,573		0.0000	1.0000	62.49
69.5	488,415		0.0000	1.0000	62.49
70.5	457,674		0.0000	1.0000	62.49
71.5	457,159	171	0.0004	0.9996	62.49
72.5	458,144	650	0.0014	0.9986	62.46
73.5	385,585	2,057	0.0053	0.9947	62.37
74.5	373,392	133	0.0004	0.9996	62.04
75.5	369,614		0.0000	1.0000	62.02
76.5	368,177		0.0000	1.0000	62.02
77.5	367,524		0.0000	1.0000	62.02
78.5	367,456		0.0000	1.0000	62.02

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.20 POWER AND PUMPING STRUCTURES - LARGE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1893-2021 EXPERIENCE BAND 1951-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	363,346		0.0000	1.0000	62.02
80.5	409,196		0.0000	1.0000	62.02
81.5	408,929		0.0000	1.0000	62.02
82.5	405,864		0.0000	1.0000	62.02
83.5	402,635		0.0000	1.0000	62.02
84.5	401,655		0.0000	1.0000	62.02
85.5	400,386		0.0000	1.0000	62.02
86.5	398,090	283	0.0007	0.9993	62.02
87.5	397,591	311	0.0008	0.9992	61.98
88.5	397,247	604	0.0015	0.9985	61.93
89.5	392,305	215	0.0005	0.9995	61.83
90.5	384,030	5,375	0.0140	0.9860	61.80
91.5	374,346		0.0000	1.0000	60.93
92.5	360,746		0.0000	1.0000	60.93
93.5	318,481	40,918	0.1285	0.8715	60.93
94.5	276,636		0.0000	1.0000	53.11
95.5	282,342		0.0000	1.0000	53.11
96.5	282,188		0.0000	1.0000	53.11
97.5	248,779		0.0000	1.0000	53.11
98.5	240,673		0.0000	1.0000	53.11
99.5	229,131		0.0000	1.0000	53.11
100.5	228,486	124	0.0005	0.9995	53.11
101.5	222,799		0.0000	1.0000	53.08
102.5	219,179		0.0000	1.0000	53.08
103.5	185,205		0.0000	1.0000	53.08
104.5	185,205	5,350	0.0289	0.9711	53.08
105.5	179,855		0.0000	1.0000	51.54
106.5	178,700		0.0000	1.0000	51.54
107.5	178,700		0.0000	1.0000	51.54
108.5	178,700		0.0000	1.0000	51.54
109.5	177,351		0.0000	1.0000	51.54
110.5	161,286		0.0000	1.0000	51.54
111.5	147,450		0.0000	1.0000	51.54
112.5	138,787	723	0.0052	0.9948	51.54
113.5	130,406	194	0.0015	0.9985	51.27
114.5	130,212		0.0000	1.0000	51.20
115.5	123,762		0.0000	1.0000	51.20
116.5	118,254		0.0000	1.0000	51.20
117.5	116,233		0.0000	1.0000	51.20
118.5	116,233		0.0000	1.0000	51.20

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.20 POWER AND PUMPING STRUCTURES - LARGE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1893-2021 EXPERIENCE BAND 1951-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	116,233		0.0000	1.0000	51.20
120.5	108,738		0.0000	1.0000	51.20
121.5	108,380		0.0000	1.0000	51.20
122.5	108,380		0.0000	1.0000	51.20
123.5	108,380		0.0000	1.0000	51.20
124.5	101,273		0.0000	1.0000	51.20
125.5	98,090		0.0000	1.0000	51.20
126.5	98,090		0.0000	1.0000	51.20
127.5	3,249		0.0000	1.0000	51.20
128.5					51.20

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.20 POWER AND PUMPING STRUCTURES - LARGE

ORIGINAL LIFE TABLE

PLACEMENT BAND 1893-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	87,364,445		0.0000	1.0000	100.00
0.5	80,643,465	65,821	0.0008	0.9992	100.00
1.5	81,693,487	3,488	0.0000	1.0000	99.92
2.5	87,106,454	24,534	0.0003	0.9997	99.91
3.5	73,308,187	10,207	0.0001	0.9999	99.89
4.5	77,991,804	603,065	0.0077	0.9923	99.87
5.5	75,516,674	200,432	0.0027	0.9973	99.10
6.5	76,696,582	102,317	0.0013	0.9987	98.84
7.5	71,212,001	39,812	0.0006	0.9994	98.70
8.5	63,159,797	43,820	0.0007	0.9993	98.65
9.5	40,486,705	193,628	0.0048	0.9952	98.58
10.5	39,971,738	110,698	0.0028	0.9972	98.11
11.5	43,129,915	141,377	0.0033	0.9967	97.84
12.5	43,891,695	192,162	0.0044	0.9956	97.52
13.5	43,051,366	157,542	0.0037	0.9963	97.09
14.5	40,007,636	195,959	0.0049	0.9951	96.74
15.5	36,835,134	186,055	0.0051	0.9949	96.26
16.5	37,632,922	35,113	0.0009	0.9991	95.78
17.5	37,401,721	52,887	0.0014	0.9986	95.69
18.5	30,851,709	57,249	0.0019	0.9981	95.55
19.5	30,964,777	24,262	0.0008	0.9992	95.37
20.5	30,392,309	29,731	0.0010	0.9990	95.30
21.5	28,792,786		0.0000	1.0000	95.21
22.5	23,570,349	78,238	0.0033	0.9967	95.21
23.5	22,873,709	20,026	0.0009	0.9991	94.89
24.5	17,687,908	9,580	0.0005	0.9995	94.81
25.5	16,743,554	370,749	0.0221	0.9779	94.75
26.5	14,086,504	209,692	0.0149	0.9851	92.66
27.5	13,843,508	60,036	0.0043	0.9957	91.28
28.5	10,974,578	277,673	0.0253	0.9747	90.88
29.5	9,060,904	297,117	0.0328	0.9672	88.58
30.5	9,006,479	5,126	0.0006	0.9994	85.68
31.5	5,881,292	27,350	0.0047	0.9953	85.63
32.5	4,991,961	1,975	0.0004	0.9996	85.23
33.5	4,657,535	7,275	0.0016	0.9984	85.20
34.5	3,643,386	4,564	0.0013	0.9987	85.06
35.5	3,512,119	5,689	0.0016	0.9984	84.96
36.5	2,588,804	9,621	0.0037	0.9963	84.82
37.5	2,839,230	53,267	0.0188	0.9812	84.50
38.5	2,673,469	10,837	0.0041	0.9959	82.92

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.20 POWER AND PUMPING STRUCTURES - LARGE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1893-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,484,406	14,321	0.0058	0.9942	82.58
40.5	2,294,209	690	0.0003	0.9997	82.11
41.5	2,191,331	3,596	0.0016	0.9984	82.08
42.5	2,155,537	403,150	0.1870	0.8130	81.95
43.5	1,685,738	58,604	0.0348	0.9652	66.62
44.5	1,624,017	44,992	0.0277	0.9723	64.30
45.5	1,557,839	5,446	0.0035	0.9965	62.52
46.5	1,558,408	4,730	0.0030	0.9970	62.30
47.5	1,591,347	38	0.0000	1.0000	62.12
48.5	1,567,906	7,829	0.0050	0.9950	62.11
49.5	1,473,465	2,138	0.0015	0.9985	61.80
50.5	1,372,024	1,799	0.0013	0.9987	61.71
51.5	1,331,187	9,164	0.0069	0.9931	61.63
52.5	1,221,102	6,918	0.0057	0.9943	61.21
53.5	1,269,407	231	0.0002	0.9998	60.86
54.5	1,181,148	17	0.0000	1.0000	60.85
55.5	1,132,641	1,739	0.0015	0.9985	60.85
56.5	1,103,560	4,999	0.0045	0.9955	60.76
57.5	711,813	56	0.0001	0.9999	60.48
58.5	663,009	7,496	0.0113	0.9887	60.48
59.5	642,969		0.0000	1.0000	59.79
60.5	564,779	6,653	0.0118	0.9882	59.79
61.5	537,105		0.0000	1.0000	59.09
62.5	511,286	6,954	0.0136	0.9864	59.09
63.5	492,978	521	0.0011	0.9989	58.29
64.5	475,768		0.0000	1.0000	58.22
65.5	449,823		0.0000	1.0000	58.22
66.5	342,952	14,106	0.0411	0.9589	58.22
67.5	175,686		0.0000	1.0000	55.83
68.5	146,427		0.0000	1.0000	55.83
69.5	138,608		0.0000	1.0000	55.83
70.5	115,927		0.0000	1.0000	55.83
71.5	119,721		0.0000	1.0000	55.83
72.5	131,686	59	0.0004	0.9996	55.83
73.5	63,486		0.0000	1.0000	55.80
74.5	54,561	133	0.0024	0.9976	55.80
75.5	54,480		0.0000	1.0000	55.67
76.5	53,197		0.0000	1.0000	55.67
77.5	88,382		0.0000	1.0000	55.67
78.5	99,951		0.0000	1.0000	55.67

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.20 POWER AND PUMPING STRUCTURES - LARGE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1893-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	107,384		0.0000	1.0000	55.67
80.5	107,586		0.0000	1.0000	55.67
81.5	155,644		0.0000	1.0000	55.67
82.5	156,200		0.0000	1.0000	55.67
83.5	186,945		0.0000	1.0000	55.67
84.5	185,965		0.0000	1.0000	55.67
85.5	184,696		0.0000	1.0000	55.67
86.5	183,554	283	0.0015	0.9985	55.67
87.5	183,055		0.0000	1.0000	55.58
88.5	183,022	604	0.0033	0.9967	55.58
89.5	179,429	215	0.0012	0.9988	55.40
90.5	187,219	5,375	0.0287	0.9713	55.33
91.5	191,371		0.0000	1.0000	53.74
92.5	191,785		0.0000	1.0000	53.74
93.5	195,674	40,918	0.2091	0.7909	53.74
94.5	153,829		0.0000	1.0000	42.51
95.5	159,754		0.0000	1.0000	42.51
96.5	165,831		0.0000	1.0000	42.51
97.5	132,422		0.0000	1.0000	42.51
98.5	124,316		0.0000	1.0000	42.51
99.5	112,774		0.0000	1.0000	42.51
100.5	119,624		0.0000	1.0000	42.51
101.5	114,419		0.0000	1.0000	42.51
102.5	110,799		0.0000	1.0000	42.51
103.5	76,825		0.0000	1.0000	42.51
104.5	83,932	5,350	0.0637	0.9363	42.51
105.5	81,764		0.0000	1.0000	39.80
106.5	80,610		0.0000	1.0000	39.80
107.5	175,451		0.0000	1.0000	39.80
108.5	178,700		0.0000	1.0000	39.80
109.5	177,351		0.0000	1.0000	39.80
110.5	161,286		0.0000	1.0000	39.80
111.5	147,450		0.0000	1.0000	39.80
112.5	138,787	723	0.0052	0.9948	39.80
113.5	130,406	194	0.0015	0.9985	39.59
114.5	130,212		0.0000	1.0000	39.53
115.5	123,762		0.0000	1.0000	39.53
116.5	118,254		0.0000	1.0000	39.53
117.5	116,233		0.0000	1.0000	39.53
118.5	116,233		0.0000	1.0000	39.53

PENNSYLVANIA-AMERICAN WATER COMPANY

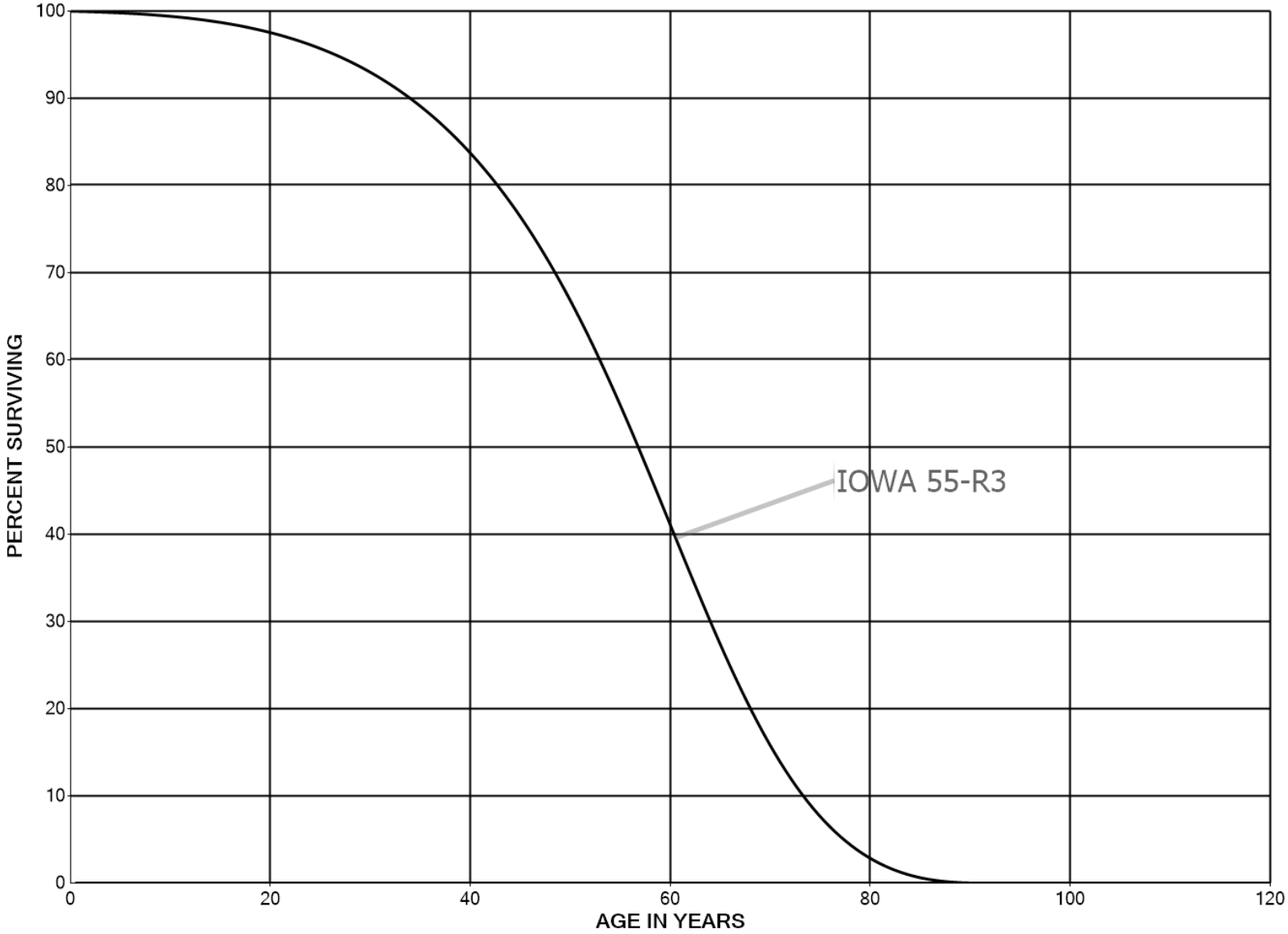
ACCOUNT 304.20 POWER AND PUMPING STRUCTURES - LARGE

ORIGINAL LIFE TABLE, CONT.

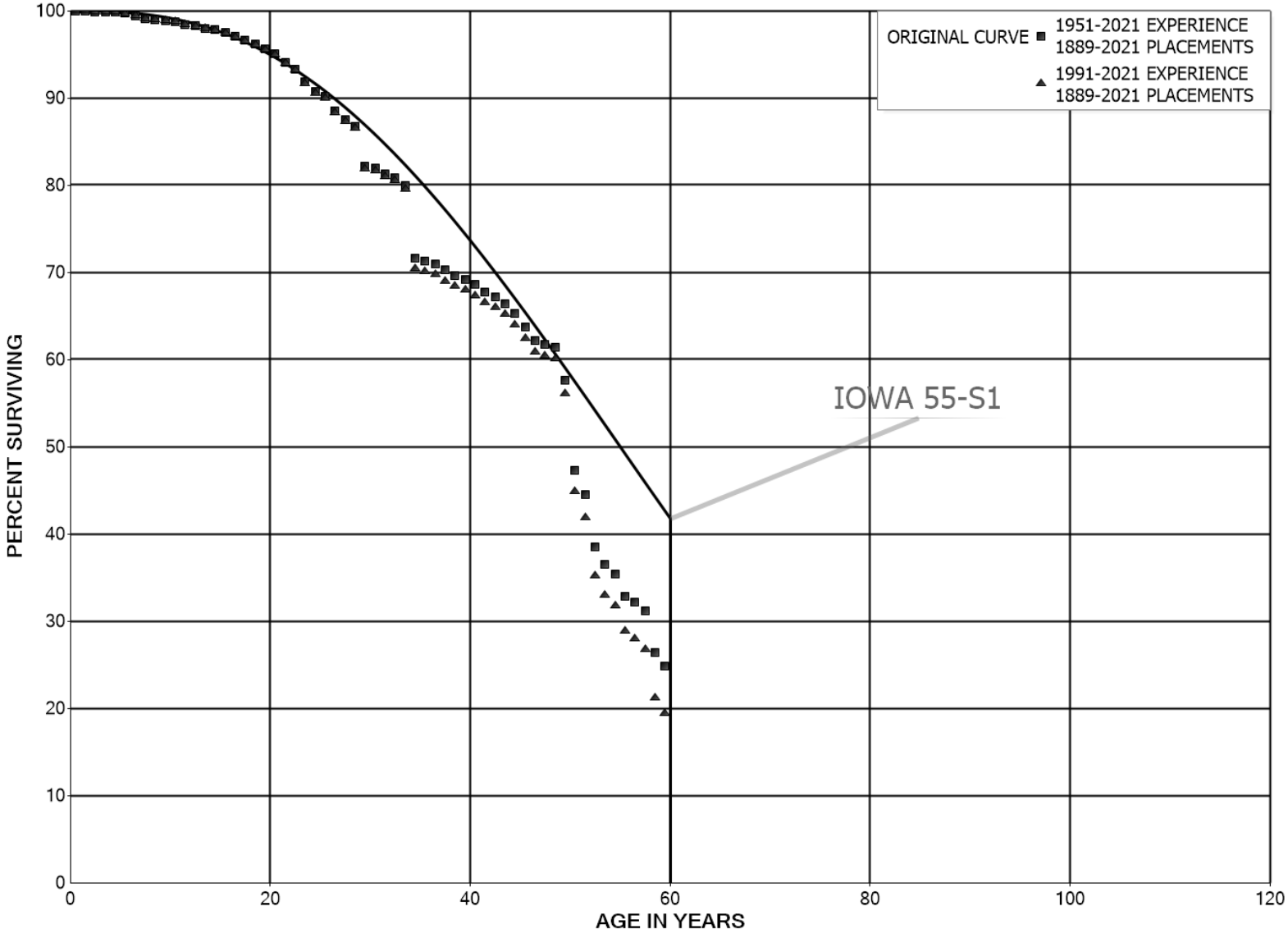
PLACEMENT BAND 1893-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	116,233		0.0000	1.0000	39.53
120.5	108,738		0.0000	1.0000	39.53
121.5	108,380		0.0000	1.0000	39.53
122.5	108,380		0.0000	1.0000	39.53
123.5	108,380		0.0000	1.0000	39.53
124.5	101,273		0.0000	1.0000	39.53
125.5	98,090		0.0000	1.0000	39.53
126.5	98,090		0.0000	1.0000	39.53
127.5	3,249		0.0000	1.0000	39.53
128.5					39.53

PENNSYLVANIA-AMERICAN WATER COMPANY
ACCOUNT 304.20 POWER AND PUMPING STRUCTURES - OTHER
SMOOTH SURVIVOR CURVE



PENNSYLVANIA-AMERICAN WATER COMPANY
ACCOUNTS 304.30 AND 304.36 PURIFICATION, WASTE HANDLING AND TREATMENT STRUCTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNTS 304.30 AND 304.36 PURIFICATION, WASTE HANDLING AND TREATMENT STRUCTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1889-2021 EXPERIENCE BAND 1951-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	332,928,816	5,551	0.0000	1.0000	100.00
0.5	293,698,577	20,709	0.0001	0.9999	100.00
1.5	296,519,828	351,612	0.0012	0.9988	99.99
2.5	294,222,893	156,261	0.0005	0.9995	99.87
3.5	263,072,356	70,597	0.0003	0.9997	99.82
4.5	252,396,588	283,954	0.0011	0.9989	99.79
5.5	249,712,958	741,086	0.0030	0.9970	99.68
6.5	252,361,135	704,029	0.0028	0.9972	99.38
7.5	245,098,077	407,787	0.0017	0.9983	99.11
8.5	246,896,500	276,600	0.0011	0.9989	98.94
9.5	193,927,601	177,918	0.0009	0.9991	98.83
10.5	178,112,087	566,031	0.0032	0.9968	98.74
11.5	171,285,147	265,551	0.0016	0.9984	98.43
12.5	170,683,706	495,554	0.0029	0.9971	98.27
13.5	169,392,366	290,269	0.0017	0.9983	97.99
14.5	164,717,787	517,847	0.0031	0.9969	97.82
15.5	147,239,049	669,035	0.0045	0.9955	97.51
16.5	146,327,552	668,331	0.0046	0.9954	97.07
17.5	143,711,794	627,290	0.0044	0.9956	96.63
18.5	131,319,241	752,521	0.0057	0.9943	96.21
19.5	129,322,578	736,344	0.0057	0.9943	95.65
20.5	121,063,733	1,333,428	0.0110	0.9890	95.11
21.5	117,110,515	909,341	0.0078	0.9922	94.06
22.5	108,920,152	1,796,068	0.0165	0.9835	93.33
23.5	106,282,623	1,238,247	0.0117	0.9883	91.79
24.5	100,534,575	576,446	0.0057	0.9943	90.72
25.5	98,587,069	1,880,219	0.0191	0.9809	90.20
26.5	91,094,955	952,596	0.0105	0.9895	88.48
27.5	88,419,719	843,031	0.0095	0.9905	87.56
28.5	69,834,344	3,652,280	0.0523	0.9477	86.72
29.5	54,791,699	147,958	0.0027	0.9973	82.19
30.5	42,215,460	353,628	0.0084	0.9916	81.97
31.5	22,460,034	109,558	0.0049	0.9951	81.28
32.5	19,613,661	221,482	0.0113	0.9887	80.88
33.5	12,011,241	1,255,065	0.1045	0.8955	79.97
34.5	10,549,319	44,265	0.0042	0.9958	71.61
35.5	10,435,921	50,608	0.0048	0.9952	71.31
36.5	9,547,462	96,793	0.0101	0.9899	70.97
37.5	9,401,555	80,827	0.0086	0.9914	70.25
38.5	9,138,780	60,957	0.0067	0.9933	69.64

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNTS 304.30 AND 304.36 PURIFICATION, WASTE HANDLING AND TREATMENT STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1889-2021 EXPERIENCE BAND 1951-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	8,414,284	74,738	0.0089	0.9911	69.18
40.5	8,312,234	97,287	0.0117	0.9883	68.56
41.5	8,195,282	70,203	0.0086	0.9914	67.76
42.5	8,108,263	91,736	0.0113	0.9887	67.18
43.5	8,004,062	141,059	0.0176	0.9824	66.42
44.5	7,847,315	188,147	0.0240	0.9760	65.25
45.5	11,116,656	264,634	0.0238	0.9762	63.69
46.5	10,532,966	76,174	0.0072	0.9928	62.17
47.5	10,449,693	54,046	0.0052	0.9948	61.72
48.5	3,868,878	237,456	0.0614	0.9386	61.40
49.5	2,661,867	479,036	0.1800	0.8200	57.63
50.5	2,161,034	123,891	0.0573	0.9427	47.26
51.5	2,036,632	277,387	0.1362	0.8638	44.55
52.5	1,614,518	83,724	0.0519	0.9481	38.48
53.5	1,273,365	39,426	0.0310	0.9690	36.49
54.5	1,211,130	85,406	0.0705	0.9295	35.36
55.5	1,160,430	25,083	0.0216	0.9784	32.86
56.5	1,140,204	35,919	0.0315	0.9685	32.15
57.5	1,103,861	168,837	0.1530	0.8470	31.14
58.5	933,346	54,474	0.0584	0.9416	26.38
59.5	875,342	39,588	0.0452	0.9548	24.84
60.5	754,765	11,967	0.0159	0.9841	23.72
61.5	639,756	9,404	0.0147	0.9853	23.34
62.5	630,281	2,202	0.0035	0.9965	23.00
63.5	625,510	29,652	0.0474	0.9526	22.92
64.5	596,225	130,311	0.2186	0.7814	21.83
65.5	465,867	17,823	0.0383	0.9617	17.06
66.5	432,319	3,005	0.0070	0.9930	16.41
67.5	365,104	157	0.0004	0.9996	16.29
68.5	346,391	5,237	0.0151	0.9849	16.28
69.5	354,195	4,176	0.0118	0.9882	16.04
70.5	344,470	773	0.0022	0.9978	15.85
71.5	343,696	9,909	0.0288	0.9712	15.81
72.5	335,302	0	0.0000	1.0000	15.36
73.5	335,851	50	0.0001	0.9999	15.36
74.5	335,610		0.0000	1.0000	15.36
75.5	338,781		0.0000	1.0000	15.36
76.5	330,117	17	0.0001	0.9999	15.36
77.5	329,849	4	0.0000	1.0000	15.36
78.5	329,857	840	0.0025	0.9975	15.35

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNTS 304.30 AND 304.36 PURIFICATION, WASTE HANDLING AND TREATMENT STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1889-2021 EXPERIENCE BAND 1951-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	328,959	5,286	0.0161	0.9839	15.32
80.5	333,543	468	0.0014	0.9986	15.07
81.5	359,205	10,519	0.0293	0.9707	15.05
82.5	348,686	17,395	0.0499	0.9501	14.61
83.5	329,662	26,479	0.0803	0.9197	13.88
84.5	322,957	206	0.0006	0.9994	12.76
85.5	322,751	5,951	0.0184	0.9816	12.76
86.5	316,458	173	0.0005	0.9995	12.52
87.5	314,778	700	0.0022	0.9978	12.51
88.5	314,078	1,854	0.0059	0.9941	12.49
89.5	312,224	633	0.0020	0.9980	12.41
90.5	309,739	20,583	0.0665	0.9335	12.39
91.5	288,543	254	0.0009	0.9991	11.56
92.5	285,097	4,842	0.0170	0.9830	11.55
93.5	278,478		0.0000	1.0000	11.36
94.5	278,478	7,611	0.0273	0.9727	11.36
95.5	270,867	3,481	0.0129	0.9871	11.05
96.5	267,386	16,354	0.0612	0.9388	10.91
97.5	209,825	27,595	0.1315	0.8685	10.24
98.5	176,085	1,835	0.0104	0.9896	8.89
99.5	173,956	15,273	0.0878	0.9122	8.80
100.5	151,133	45	0.0003	0.9997	8.03
101.5	151,088	8,751	0.0579	0.9421	8.02
102.5	142,337	743	0.0052	0.9948	7.56
103.5	140,770	9,445	0.0671	0.9329	7.52
104.5	129,726	21,449	0.1653	0.8347	7.02
105.5	108,277	1,762	0.0163	0.9837	5.86
106.5	106,474	112	0.0011	0.9989	5.76
107.5	105,549	22,493	0.2131	0.7869	5.75
108.5	77,019	1,154	0.0150	0.9850	4.53
109.5	75,639		0.0000	1.0000	4.46
110.5	75,639	24,687	0.3264	0.6736	4.46
111.5	49,996		0.0000	1.0000	3.00
112.5	49,593	3,254	0.0656	0.9344	3.00
113.5	45,812		0.0000	1.0000	2.81
114.5	45,812		0.0000	1.0000	2.81
115.5	39,991		0.0000	1.0000	2.81
116.5	39,991	6,556	0.1639	0.8361	2.81
117.5	33,435		0.0000	1.0000	2.35
118.5	31,512		0.0000	1.0000	2.35

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNTS 304.30 AND 304.36 PURIFICATION, WASTE HANDLING AND TREATMENT STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1889-2021 EXPERIENCE BAND 1951-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	18,162	1,414	0.0779	0.9221	2.35
120.5	16,692	43	0.0025	0.9975	2.16
121.5	13,731		0.0000	1.0000	2.16
122.5	13,731		0.0000	1.0000	2.16
123.5	13,731		0.0000	1.0000	2.16
124.5	13,731	760	0.0553	0.9447	2.16
125.5	12,971		0.0000	1.0000	2.04
126.5	12,971		0.0000	1.0000	2.04
127.5	12,971		0.0000	1.0000	2.04
128.5	12,281		0.0000	1.0000	2.04
129.5	12,281	246	0.0200	0.9800	2.04
130.5	12,035		0.0000	1.0000	2.00
131.5	12,035		0.0000	1.0000	2.00
132.5					2.00

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNTS 304.30 AND 304.36 PURIFICATION, WASTE HANDLING AND TREATMENT STRUCTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1889-2021 EXPERIENCE BAND 1991-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	285,152,914	5,551	0.0000	1.0000	100.00
0.5	270,292,847	20,616	0.0001	0.9999	100.00
1.5	276,513,274	351,458	0.0013	0.9987	99.99
2.5	282,291,327	156,182	0.0006	0.9994	99.86
3.5	251,927,252	65,469	0.0003	0.9997	99.81
4.5	241,769,583	280,443	0.0012	0.9988	99.78
5.5	242,433,036	739,048	0.0030	0.9970	99.67
6.5	245,410,618	703,979	0.0029	0.9971	99.36
7.5	238,370,372	405,631	0.0017	0.9983	99.08
8.5	240,800,599	272,668	0.0011	0.9989	98.91
9.5	187,971,679	175,888	0.0009	0.9991	98.80
10.5	172,228,130	564,516	0.0033	0.9967	98.70
11.5	165,549,518	264,651	0.0016	0.9984	98.38
12.5	164,991,208	493,890	0.0030	0.9970	98.22
13.5	163,715,476	286,654	0.0018	0.9982	97.93
14.5	159,079,744	513,197	0.0032	0.9968	97.76
15.5	142,377,877	666,808	0.0047	0.9953	97.44
16.5	141,538,960	645,121	0.0046	0.9954	96.99
17.5	138,973,106	626,490	0.0045	0.9955	96.54
18.5	127,941,621	746,894	0.0058	0.9942	96.11
19.5	126,060,522	736,344	0.0058	0.9942	95.55
20.5	117,811,145	1,331,717	0.0113	0.9887	94.99
21.5	114,895,100	908,867	0.0079	0.9921	93.92
22.5	107,087,329	1,793,000	0.0167	0.9833	93.17
23.5	104,456,372	1,238,247	0.0119	0.9881	91.61
24.5	98,724,326	575,234	0.0058	0.9942	90.53
25.5	96,856,506	1,876,529	0.0194	0.9806	90.00
26.5	89,328,560	952,560	0.0107	0.9893	88.26
27.5	86,610,135	841,615	0.0097	0.9903	87.32
28.5	68,050,573	3,651,804	0.0537	0.9463	86.47
29.5	53,629,304	146,691	0.0027	0.9973	81.83
30.5	41,053,823	349,808	0.0085	0.9915	81.60
31.5	21,338,214	109,257	0.0051	0.9949	80.91
32.5	18,525,962	221,482	0.0120	0.9880	80.49
33.5	10,942,014	1,252,959	0.1145	0.8855	79.53
34.5	9,491,251	43,765	0.0046	0.9954	70.42
35.5	9,687,538	50,608	0.0052	0.9948	70.10
36.5	9,021,276	96,793	0.0107	0.9893	69.73
37.5	9,129,690	80,563	0.0088	0.9912	68.98
38.5	8,870,343	60,866	0.0069	0.9931	68.38

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNTS 304.30 AND 304.36 PURIFICATION, WASTE HANDLING AND TREATMENT STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1889-2021 EXPERIENCE BAND 1991-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	8,181,300	74,633	0.0091	0.9909	67.91
40.5	8,075,732	97,287	0.0120	0.9880	67.29
41.5	7,962,846	70,203	0.0088	0.9912	66.48
42.5	7,879,225	91,736	0.0116	0.9884	65.89
43.5	7,775,650	141,059	0.0181	0.9819	65.12
44.5	7,581,432	188,048	0.0248	0.9752	63.94
45.5	10,850,962	264,634	0.0244	0.9756	62.36
46.5	10,268,837	76,174	0.0074	0.9926	60.84
47.5	10,186,394	54,046	0.0053	0.9947	60.38
48.5	3,587,480	237,456	0.0662	0.9338	60.06
49.5	2,379,821	479,036	0.2013	0.7987	56.09
50.5	1,873,811	123,891	0.0661	0.9339	44.80
51.5	1,749,409	277,387	0.1586	0.8414	41.84
52.5	1,341,813	83,724	0.0624	0.9376	35.20
53.5	1,000,459	39,426	0.0394	0.9606	33.01
54.5	938,224	85,406	0.0910	0.9090	31.71
55.5	848,626	24,951	0.0294	0.9706	28.82
56.5	832,807	35,585	0.0427	0.9573	27.97
57.5	796,797	166,441	0.2089	0.7911	26.78
58.5	628,679	54,474	0.0866	0.9134	21.18
59.5	593,550	39,588	0.0667	0.9333	19.35
60.5	474,621	11,890	0.0251	0.9749	18.06
61.5	348,170	9,404	0.0270	0.9730	17.61
62.5	347,373	2,202	0.0063	0.9937	17.13
63.5	342,602	29,652	0.0866	0.9134	17.02
64.5	313,317	130,311	0.4159	0.5841	15.55
65.5	182,959	17,823	0.0974	0.9026	9.08
66.5	227,906	3,005	0.0132	0.9868	8.20
67.5	217,748	107	0.0005	0.9995	8.09
68.5	199,084	2,134	0.0107	0.9893	8.08
69.5	209,992	4,176	0.0199	0.9801	8.00
70.5	200,266	455	0.0023	0.9977	7.84
71.5	199,811	9,871	0.0494	0.9506	7.82
72.5	192,292	0	0.0000	1.0000	7.43
73.5	194,310	50	0.0003	0.9997	7.43
74.5	194,387		0.0000	1.0000	7.43
75.5	196,449		0.0000	1.0000	7.43
76.5	195,551	17	0.0001	0.9999	7.43
77.5	195,283	4	0.0000	1.0000	7.43
78.5	207,836	840	0.0040	0.9960	7.43

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNTS 304.30 AND 304.36 PURIFICATION, WASTE HANDLING AND TREATMENT STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1889-2021 EXPERIENCE BAND 1991-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	206,938	5,286	0.0255	0.9745	7.40
80.5	214,546	468	0.0022	0.9978	7.21
81.5	240,719	10,519	0.0437	0.9563	7.20
82.5	232,490	17,395	0.0748	0.9252	6.88
83.5	213,465	26,479	0.1240	0.8760	6.37
84.5	244,366	206	0.0008	0.9992	5.58
85.5	244,160	5,951	0.0244	0.9756	5.57
86.5	237,867	173	0.0007	0.9993	5.44
87.5	237,449	700	0.0029	0.9971	5.43
88.5	260,825	1,854	0.0071	0.9929	5.42
89.5	259,677	633	0.0024	0.9976	5.38
90.5	261,524	20,583	0.0787	0.9213	5.37
91.5	240,328	238	0.0010	0.9990	4.94
92.5	236,898	4,776	0.0202	0.9798	4.94
93.5	230,544		0.0000	1.0000	4.84
94.5	230,544	7,611	0.0330	0.9670	4.84
95.5	257,827	3,481	0.0135	0.9865	4.68
96.5	254,345	16,354	0.0643	0.9357	4.62
97.5	196,784	27,595	0.1402	0.8598	4.32
98.5	163,044	1,835	0.0113	0.9887	3.71
99.5	160,915	15,273	0.0949	0.9051	3.67
100.5	138,092	45	0.0003	0.9997	3.32
101.5	151,088	8,751	0.0579	0.9421	3.32
102.5	142,337	743	0.0052	0.9948	3.13
103.5	140,770	9,445	0.0671	0.9329	3.11
104.5	129,726	21,449	0.1653	0.8347	2.90
105.5	108,277	1,762	0.0163	0.9837	2.42
106.5	106,474	112	0.0011	0.9989	2.38
107.5	105,549	22,493	0.2131	0.7869	2.38
108.5	77,019	1,154	0.0150	0.9850	1.87
109.5	75,639		0.0000	1.0000	1.85
110.5	75,639	24,687	0.3264	0.6736	1.85
111.5	49,996		0.0000	1.0000	1.24
112.5	49,593	3,254	0.0656	0.9344	1.24
113.5	45,812		0.0000	1.0000	1.16
114.5	45,812		0.0000	1.0000	1.16
115.5	39,991		0.0000	1.0000	1.16
116.5	39,991	6,556	0.1639	0.8361	1.16
117.5	33,435		0.0000	1.0000	0.97
118.5	31,512		0.0000	1.0000	0.97

PENNSYLVANIA-AMERICAN WATER COMPANY

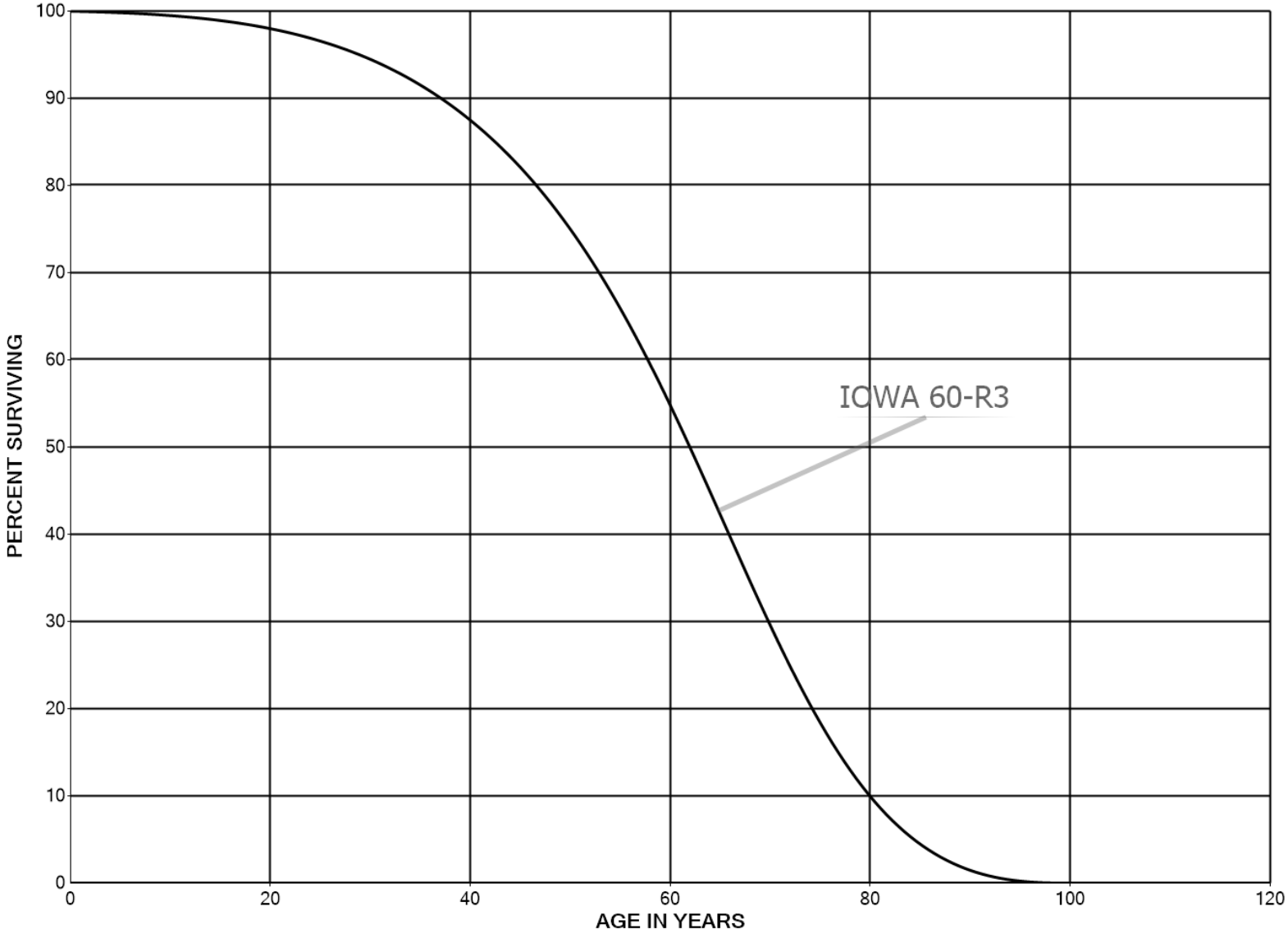
ACCOUNTS 304.30 AND 304.36 PURIFICATION, WASTE HANDLING AND TREATMENT STRUCTURES

ORIGINAL LIFE TABLE, CONT.

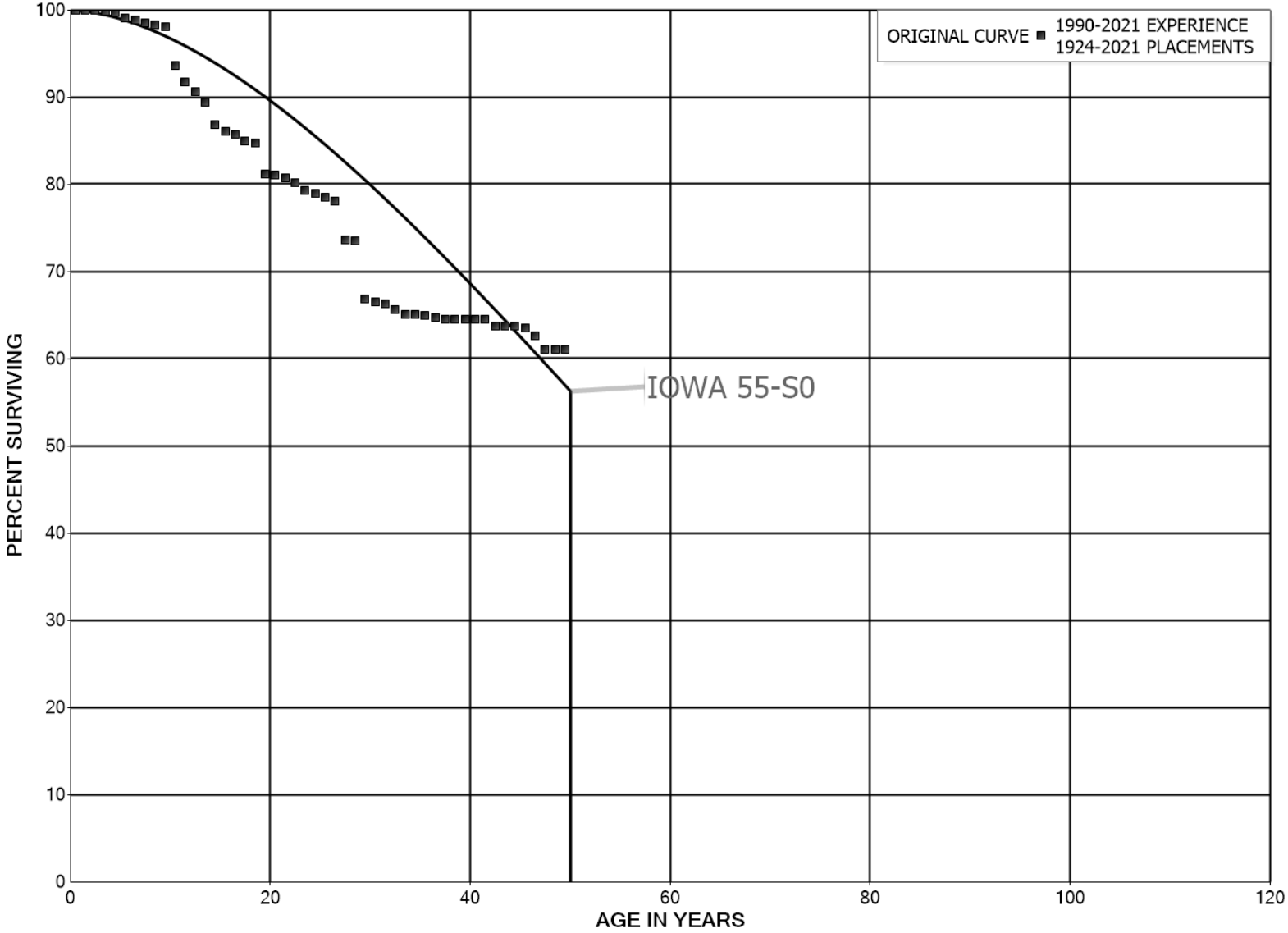
PLACEMENT BAND 1889-2021 EXPERIENCE BAND 1991-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	18,162	1,414	0.0779	0.9221	0.97
120.5	16,692	43	0.0025	0.9975	0.90
121.5	13,731		0.0000	1.0000	0.89
122.5	13,731		0.0000	1.0000	0.89
123.5	13,731		0.0000	1.0000	0.89
124.5	13,731	760	0.0553	0.9447	0.89
125.5	12,971		0.0000	1.0000	0.84
126.5	12,971		0.0000	1.0000	0.84
127.5	12,971		0.0000	1.0000	0.84
128.5	12,281		0.0000	1.0000	0.84
129.5	12,281	246	0.0200	0.9800	0.84
130.5	12,035		0.0000	1.0000	0.83
131.5	12,035		0.0000	1.0000	0.83
132.5					0.83

PENNSYLVANIA-AMERICAN WATER COMPANY
ACCOUNT 304.30 PURIFICATION BUILDINGS - OTHER
SMOOTH SURVIVOR CURVE



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



PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.61 OFFICE BUILDINGS - LARGE

ORIGINAL LIFE TABLE

PLACEMENT BAND 1924-2021 EXPERIENCE BAND 1990-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	41,380,769		0.0000	1.0000	100.00
0.5	44,088,926	10,320	0.0002	0.9998	100.00
1.5	44,336,093	20,035	0.0005	0.9995	99.98
2.5	43,635,061	39,693	0.0009	0.9991	99.93
3.5	19,990,405	16,310	0.0008	0.9992	99.84
4.5	19,510,096	142,870	0.0073	0.9927	99.76
5.5	17,976,989	39,489	0.0022	0.9978	99.03
6.5	17,687,523	47,849	0.0027	0.9973	98.81
7.5	17,436,133	45,013	0.0026	0.9974	98.54
8.5	16,775,985	32,170	0.0019	0.9981	98.29
9.5	16,438,960	749,138	0.0456	0.9544	98.10
10.5	15,389,301	306,128	0.0199	0.9801	93.63
11.5	15,020,979	189,232	0.0126	0.9874	91.77
12.5	14,615,580	188,079	0.0129	0.9871	90.61
13.5	14,028,620	404,629	0.0288	0.9712	89.45
14.5	13,480,953	132,559	0.0098	0.9902	86.87
15.5	12,854,570	37,582	0.0029	0.9971	86.01
16.5	12,346,428	112,817	0.0091	0.9909	85.76
17.5	12,191,462	36,049	0.0030	0.9970	84.98
18.5	11,963,605	497,820	0.0416	0.9584	84.73
19.5	11,313,475	21,307	0.0019	0.9981	81.20
20.5	10,822,026	45,004	0.0042	0.9958	81.05
21.5	10,140,598	69,086	0.0068	0.9932	80.71
22.5	10,055,189	104,076	0.0104	0.9896	80.16
23.5	9,919,148	49,073	0.0049	0.9951	79.33
24.5	9,719,501	54,012	0.0056	0.9944	78.94
25.5	8,079,015	41,183	0.0051	0.9949	78.50
26.5	7,956,448	453,035	0.0569	0.9431	78.10
27.5	7,160,035	9,823	0.0014	0.9986	73.65
28.5	7,218,804	657,457	0.0911	0.9089	73.55
29.5	6,460,262	28,830	0.0045	0.9955	66.85
30.5	6,374,424	28,761	0.0045	0.9955	66.55
31.5	6,611,457	64,999	0.0098	0.9902	66.25
32.5	5,558,718	44,124	0.0079	0.9921	65.60
33.5	4,836,906		0.0000	1.0000	65.08
34.5	2,859,662	5,354	0.0019	0.9981	65.08
35.5	1,309,626	4,580	0.0035	0.9965	64.96
36.5	1,236,164	3,664	0.0030	0.9970	64.73
37.5	1,231,598	349	0.0003	0.9997	64.54
38.5	1,196,464		0.0000	1.0000	64.52

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.61 OFFICE BUILDINGS - LARGE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2021 EXPERIENCE BAND 1990-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	835,418	350	0.0004	0.9996	64.52
40.5	789,258	1	0.0000	1.0000	64.50
41.5	789,157	9,586	0.0121	0.9879	64.50
42.5	749,818		0.0000	1.0000	63.71
43.5	749,818	0	0.0000	1.0000	63.71
44.5	303,227	1,089	0.0036	0.9964	63.71
45.5	256,451	3,391	0.0132	0.9868	63.48
46.5	246,533	6,299	0.0255	0.9745	62.64
47.5	240,234		0.0000	1.0000	61.04
48.5	238,597	68	0.0003	0.9997	61.04
49.5	177,068	89	0.0005	0.9995	61.03
50.5	167,959	2,639	0.0157	0.9843	61.00
51.5	154,198		0.0000	1.0000	60.04
52.5	152,925		0.0000	1.0000	60.04
53.5	95,469		0.0000	1.0000	60.04
54.5	47,291		0.0000	1.0000	60.04
55.5	46,166		0.0000	1.0000	60.04
56.5	34,208		0.0000	1.0000	60.04
57.5	33,128		0.0000	1.0000	60.04
58.5	83		0.0000	1.0000	60.04
59.5	83		0.0000	1.0000	60.04
60.5	62		0.0000	1.0000	60.04
61.5	13		0.0000	1.0000	60.04
62.5	13		0.0000	1.0000	60.04
63.5					60.04
64.5					
65.5					
66.5					
67.5					
68.5					
69.5					
70.5					
71.5					
72.5					
73.5					
74.5					
75.5	215		0.0000		
76.5	215		0.0000		
77.5	1,060		0.0000		
78.5	1,060		0.0000		

PENNSYLVANIA-AMERICAN WATER COMPANY

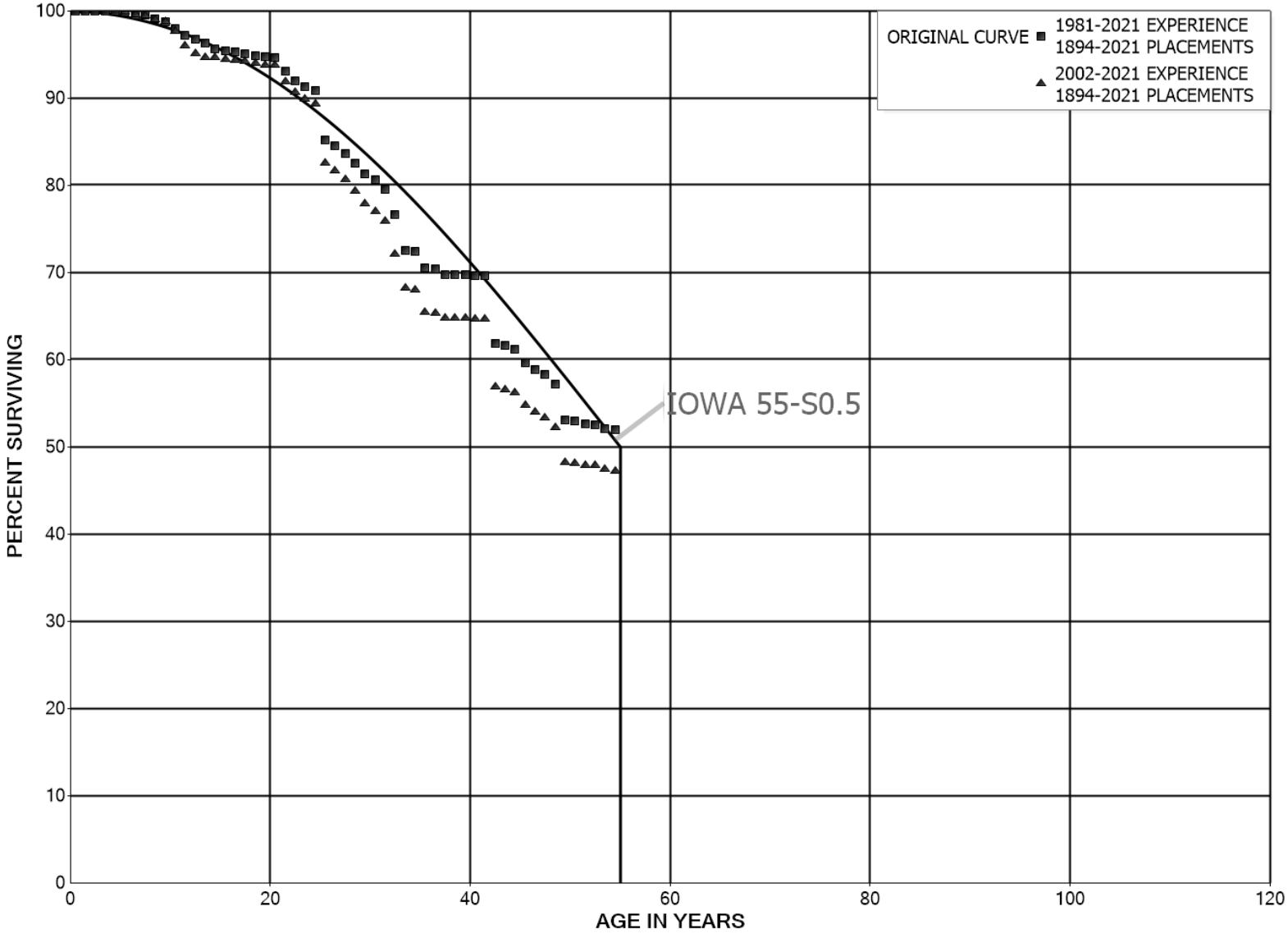
ACCOUNT 304.61 OFFICE BUILDINGS - LARGE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2021 EXPERIENCE BAND 1990-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,060		0.0000		
80.5	1,060		0.0000		
81.5	1,060		0.0000		
82.5	1,060		0.0000		
83.5	1,060		0.0000		
84.5	1,060		0.0000		
85.5	1,060		0.0000		
86.5	1,060		0.0000		
87.5	1,060		0.0000		
88.5	1,060		0.0000		
89.5	1,060		0.0000		
90.5	1,060		0.0000		
91.5	1,060		0.0000		
92.5	1,060		0.0000		
93.5	1,060		0.0000		
94.5	1,060		0.0000		
95.5	845		0.0000		
96.5	845		0.0000		
97.5					

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



PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS - LARGE

ORIGINAL LIFE TABLE

PLACEMENT BAND 1894-2021 EXPERIENCE BAND 1981-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	67,421,568		0.0000	1.0000	100.00
0.5	56,659,968		0.0000	1.0000	100.00
1.5	56,229,314	3,043	0.0001	0.9999	100.00
2.5	49,446,076	20,003	0.0004	0.9996	99.99
3.5	29,550,003	1,568	0.0001	0.9999	99.95
4.5	29,516,959	26,813	0.0009	0.9991	99.95
5.5	29,509,764	95,207	0.0032	0.9968	99.86
6.5	28,783,769	14,716	0.0005	0.9995	99.54
7.5	11,554,449	54,457	0.0047	0.9953	99.48
8.5	11,439,444	37,064	0.0032	0.9968	99.02
9.5	9,261,426	64,328	0.0069	0.9931	98.70
10.5	8,938,054	71,923	0.0080	0.9920	98.01
11.5	8,789,062	49,530	0.0056	0.9944	97.22
12.5	8,314,692	35,256	0.0042	0.9958	96.67
13.5	7,799,964	55,000	0.0071	0.9929	96.26
14.5	7,483,473	18,255	0.0024	0.9976	95.58
15.5	8,241,935	8,698	0.0011	0.9989	95.35
16.5	8,194,269	18,389	0.0022	0.9978	95.25
17.5	8,173,326	14,042	0.0017	0.9983	95.04
18.5	8,189,658	16,250	0.0020	0.9980	94.87
19.5	8,165,500	4,081	0.0005	0.9995	94.69
20.5	7,791,560	129,985	0.0167	0.9833	94.64
21.5	7,533,176	86,183	0.0114	0.9886	93.06
22.5	7,304,477	52,642	0.0072	0.9928	91.99
23.5	7,175,203	34,912	0.0049	0.9951	91.33
24.5	7,002,405	436,090	0.0623	0.9377	90.89
25.5	6,423,021	53,512	0.0083	0.9917	85.23
26.5	6,370,782	64,700	0.0102	0.9898	84.52
27.5	6,237,850	84,950	0.0136	0.9864	83.66
28.5	6,137,096	92,370	0.0151	0.9849	82.52
29.5	5,697,047	48,463	0.0085	0.9915	81.28
30.5	4,945,691	69,484	0.0140	0.9860	80.59
31.5	3,870,165	136,345	0.0352	0.9648	79.45
32.5	3,299,680	176,577	0.0535	0.9465	76.65
33.5	2,357,132	5,075	0.0022	0.9978	72.55
34.5	1,535,995	40,198	0.0262	0.9738	72.40
35.5	1,382,186	3,115	0.0023	0.9977	70.50
36.5	1,226,064	11,342	0.0093	0.9907	70.34
37.5	1,161,638		0.0000	1.0000	69.69
38.5	1,186,370		0.0000	1.0000	69.69

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS - LARGE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1894-2021 EXPERIENCE BAND 1981-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,180,303	1,649	0.0014	0.9986	69.69
40.5	1,196,799	523	0.0004	0.9996	69.59
41.5	1,193,440	132,496	0.1110	0.8890	69.56
42.5	1,057,135	4,285	0.0041	0.9959	61.84
43.5	1,052,914	6,789	0.0064	0.9936	61.59
44.5	1,043,086	26,486	0.0254	0.9746	61.19
45.5	980,992	12,526	0.0128	0.9872	59.64
46.5	968,316	10,005	0.0103	0.9897	58.88
47.5	956,432	18,327	0.0192	0.9808	58.27
48.5	924,876	66,504	0.0719	0.9281	57.15
49.5	849,694	1,502	0.0018	0.9982	53.04
50.5	843,974	5,199	0.0062	0.9938	52.95
51.5	841,558	1,750	0.0021	0.9979	52.62
52.5	837,008	6,962	0.0083	0.9917	52.51
53.5	827,830	2,549	0.0031	0.9969	52.08
54.5	794,365	61	0.0001	0.9999	51.92
55.5	774,789	123	0.0002	0.9998	51.91
56.5	121,388	1,782	0.0147	0.9853	51.90
57.5	116,431	426	0.0037	0.9963	51.14
58.5	119,867	55	0.0005	0.9995	50.96
59.5	116,484		0.0000	1.0000	50.93
60.5	114,147	2,747	0.0241	0.9759	50.93
61.5	109,316		0.0000	1.0000	49.71
62.5	108,588		0.0000	1.0000	49.71
63.5	106,035	4,463	0.0421	0.9579	49.71
64.5	99,222		0.0000	1.0000	47.61
65.5	88,130	111	0.0013	0.9987	47.61
66.5	87,878	194	0.0022	0.9978	47.55
67.5	76,994		0.0000	1.0000	47.45
68.5	82,119		0.0000	1.0000	47.45
69.5	82,119		0.0000	1.0000	47.45
70.5	81,248	2,148	0.0264	0.9736	47.45
71.5	90,602	45	0.0005	0.9995	46.20
72.5	104,297	161	0.0015	0.9985	46.17
73.5	103,058		0.0000	1.0000	46.10
74.5	105,335	69	0.0007	0.9993	46.10
75.5	105,265		0.0000	1.0000	46.07
76.5	105,682		0.0000	1.0000	46.07
77.5	105,682		0.0000	1.0000	46.07
78.5	105,682		0.0000	1.0000	46.07

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS - LARGE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1894-2021 EXPERIENCE BAND 1981-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	75,941		0.0000	1.0000	46.07
80.5	75,941		0.0000	1.0000	46.07
81.5	75,751		0.0000	1.0000	46.07
82.5	75,751		0.0000	1.0000	46.07
83.5	75,751		0.0000	1.0000	46.07
84.5	75,456	635	0.0084	0.9916	46.07
85.5	74,821	506	0.0068	0.9932	45.68
86.5	74,305		0.0000	1.0000	45.37
87.5	74,305		0.0000	1.0000	45.37
88.5	74,305		0.0000	1.0000	45.37
89.5	74,305	637	0.0086	0.9914	45.37
90.5	73,667		0.0000	1.0000	44.99
91.5	73,667	6,226	0.0845	0.9155	44.99
92.5	54,346	97	0.0018	0.9982	41.18
93.5	90,569		0.0000	1.0000	41.11
94.5	90,286	1,065	0.0118	0.9882	41.11
95.5	74,385		0.0000	1.0000	40.63
96.5	74,385		0.0000	1.0000	40.63
97.5	74,384		0.0000	1.0000	40.63
98.5	74,384		0.0000	1.0000	40.63
99.5	74,346		0.0000	1.0000	40.63
100.5	74,346		0.0000	1.0000	40.63
101.5	74,346	298	0.0040	0.9960	40.63
102.5	74,048		0.0000	1.0000	40.46
103.5	74,048		0.0000	1.0000	40.46
104.5	74,048		0.0000	1.0000	40.46
105.5	74,048		0.0000	1.0000	40.46
106.5	74,048		0.0000	1.0000	40.46
107.5	74,048	38,473	0.5196	0.4804	40.46
108.5	35,575		0.0000	1.0000	19.44
109.5	31,254	2,970	0.0950	0.9050	19.44
110.5	28,284		0.0000	1.0000	17.59
111.5	28,284		0.0000	1.0000	17.59
112.5	14,777		0.0000	1.0000	17.59
113.5	3,747		0.0000	1.0000	17.59
114.5	3,747		0.0000	1.0000	17.59
115.5	1,470		0.0000	1.0000	17.59
116.5	1,470		0.0000	1.0000	17.59
117.5	1,470		0.0000	1.0000	17.59
118.5	1,470		0.0000	1.0000	17.59

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS - LARGE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1894-2021 EXPERIENCE BAND 1981-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	1,470		0.0000	1.0000	17.59
120.5	1,470		0.0000	1.0000	17.59
121.5	1,470		0.0000	1.0000	17.59
122.5	1,470		0.0000	1.0000	17.59
123.5	1,470		0.0000	1.0000	17.59
124.5	1,470		0.0000	1.0000	17.59
125.5	1,470		0.0000	1.0000	17.59
126.5	1,470		0.0000	1.0000	17.59
127.5					17.59

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS - LARGE

ORIGINAL LIFE TABLE

PLACEMENT BAND 1894-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	60,384,192		0.0000	1.0000	100.00
0.5	49,892,024		0.0000	1.0000	100.00
1.5	49,581,560	3,043	0.0001	0.9999	100.00
2.5	42,971,994	7,058	0.0002	0.9998	99.99
3.5	23,105,888		0.0000	1.0000	99.98
4.5	23,319,088	26,246	0.0011	0.9989	99.98
5.5	23,505,489	85,323	0.0036	0.9964	99.86
6.5	22,759,903	14,716	0.0006	0.9994	99.50
7.5	5,607,553	29,133	0.0052	0.9948	99.44
8.5	5,514,290	12,967	0.0024	0.9976	98.92
9.5	3,753,521	40,076	0.0107	0.9893	98.69
10.5	4,229,832	70,970	0.0168	0.9832	97.64
11.5	5,205,851	48,663	0.0093	0.9907	96.00
12.5	5,535,654	25,956	0.0047	0.9953	95.10
13.5	5,784,136		0.0000	1.0000	94.65
14.5	6,530,733	16,057	0.0025	0.9975	94.65
15.5	6,739,289	7,088	0.0011	0.9989	94.42
16.5	6,879,228	12,254	0.0018	0.9982	94.32
17.5	6,920,913	14,042	0.0020	0.9980	94.15
18.5	6,919,294	16,250	0.0023	0.9977	93.96
19.5	6,916,745	3,365	0.0005	0.9995	93.74
20.5	6,540,438	129,917	0.0199	0.9801	93.70
21.5	6,286,717	85,192	0.0136	0.9864	91.84
22.5	6,066,137	52,642	0.0087	0.9913	90.59
23.5	5,931,735	34,912	0.0059	0.9941	89.80
24.5	5,736,509	436,090	0.0760	0.9240	89.28
25.5	5,182,902	52,883	0.0102	0.9898	82.49
26.5	5,121,879	62,632	0.0122	0.9878	81.65
27.5	5,007,338	84,799	0.0169	0.9831	80.65
28.5	4,920,649	92,295	0.0188	0.9812	79.28
29.5	4,497,223	47,884	0.0106	0.9894	77.80
30.5	3,743,781	54,153	0.0145	0.9855	76.97
31.5	2,697,956	134,870	0.0500	0.9500	75.85
32.5	2,165,035	117,107	0.0541	0.9459	72.06
33.5	1,339,487	5,075	0.0038	0.9962	68.16
34.5	574,264	20,797	0.0362	0.9638	67.91
35.5	465,349	816	0.0018	0.9982	65.45
36.5	1,163,100	11,342	0.0098	0.9902	65.33
37.5	1,106,523		0.0000	1.0000	64.70
38.5	1,102,061		0.0000	1.0000	64.70

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS - LARGE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1894-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,096,592	1,649	0.0015	0.9985	64.70
40.5	1,095,900	432	0.0004	0.9996	64.60
41.5	1,098,921	132,496	0.1206	0.8794	64.57
42.5	964,048	4,285	0.0044	0.9956	56.79
43.5	962,207	5,289	0.0055	0.9945	56.53
44.5	960,054	26,486	0.0276	0.9724	56.22
45.5	907,915	12,526	0.0138	0.9862	54.67
46.5	895,545	10,005	0.0112	0.9888	53.92
47.5	894,351	18,327	0.0205	0.9795	53.32
48.5	862,795	66,504	0.0771	0.9229	52.22
49.5	787,614	1,502	0.0019	0.9981	48.20
50.5	782,764	5,199	0.0066	0.9934	48.11
51.5	774,290		0.0000	1.0000	47.79
52.5	767,616	6,962	0.0091	0.9909	47.79
53.5	759,233	2,549	0.0034	0.9966	47.35
54.5	710,903		0.0000	1.0000	47.19
55.5	709,286	123	0.0002	0.9998	47.19
56.5	55,964	1,782	0.0318	0.9682	47.19
57.5	51,008	342	0.0067	0.9933	45.68
58.5	48,498	55	0.0011	0.9989	45.38
59.5	74,900		0.0000	1.0000	45.33
60.5	72,791	2,747	0.0377	0.9623	45.33
61.5	68,151		0.0000	1.0000	43.62
62.5	67,422		0.0000	1.0000	43.62
63.5	64,869	4,463	0.0688	0.9312	43.62
64.5	58,351		0.0000	1.0000	40.61
65.5	47,260	68	0.0014	0.9986	40.61
66.5	48,530	127	0.0026	0.9974	40.56
67.5	37,713		0.0000	1.0000	40.45
68.5	37,713		0.0000	1.0000	40.45
69.5	37,713		0.0000	1.0000	40.45
70.5	36,842	234	0.0063	0.9937	40.45
71.5	33,968	45	0.0013	0.9987	40.19
72.5	46,759	161	0.0034	0.9966	40.14
73.5	47,697		0.0000	1.0000	40.00
74.5	47,979	69	0.0014	0.9986	40.00
75.5	62,819		0.0000	1.0000	39.94
76.5	62,170		0.0000	1.0000	39.94
77.5	62,808		0.0000	1.0000	39.94
78.5	62,808		0.0000	1.0000	39.94

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS - LARGE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1894-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	39,331		0.0000	1.0000	39.94
80.5	39,331		0.0000	1.0000	39.94
81.5	39,141		0.0000	1.0000	39.94
82.5	39,141		0.0000	1.0000	39.94
83.5	39,141		0.0000	1.0000	39.94
84.5	38,846		0.0000	1.0000	39.94
85.5	38,846		0.0000	1.0000	39.94
86.5	37,366		0.0000	1.0000	39.94
87.5	37,366		0.0000	1.0000	39.94
88.5	37,366		0.0000	1.0000	39.94
89.5	41,986	637	0.0152	0.9848	39.94
90.5	41,348		0.0000	1.0000	39.34
91.5	41,348	6,226	0.1506	0.8494	39.34
92.5	35,534	73	0.0021	0.9979	33.41
93.5	47,284		0.0000	1.0000	33.35
94.5	47,001		0.0000	1.0000	33.35
95.5	72,915		0.0000	1.0000	33.35
96.5	72,915		0.0000	1.0000	33.35
97.5	72,914		0.0000	1.0000	33.35
98.5	72,914		0.0000	1.0000	33.35
99.5	72,876		0.0000	1.0000	33.35
100.5	72,876		0.0000	1.0000	33.35
101.5	72,876	298	0.0041	0.9959	33.35
102.5	72,578		0.0000	1.0000	33.21
103.5	72,578		0.0000	1.0000	33.21
104.5	72,578		0.0000	1.0000	33.21
105.5	72,578		0.0000	1.0000	33.21
106.5	72,578		0.0000	1.0000	33.21
107.5	74,048	38,473	0.5196	0.4804	33.21
108.5	35,575		0.0000	1.0000	15.95
109.5	31,254	2,970	0.0950	0.9050	15.95
110.5	28,284		0.0000	1.0000	14.44
111.5	28,284		0.0000	1.0000	14.44
112.5	14,777		0.0000	1.0000	14.44
113.5	3,747		0.0000	1.0000	14.44
114.5	3,747		0.0000	1.0000	14.44
115.5	1,470		0.0000	1.0000	14.44
116.5	1,470		0.0000	1.0000	14.44
117.5	1,470		0.0000	1.0000	14.44
118.5	1,470		0.0000	1.0000	14.44

PENNSYLVANIA-AMERICAN WATER COMPANY

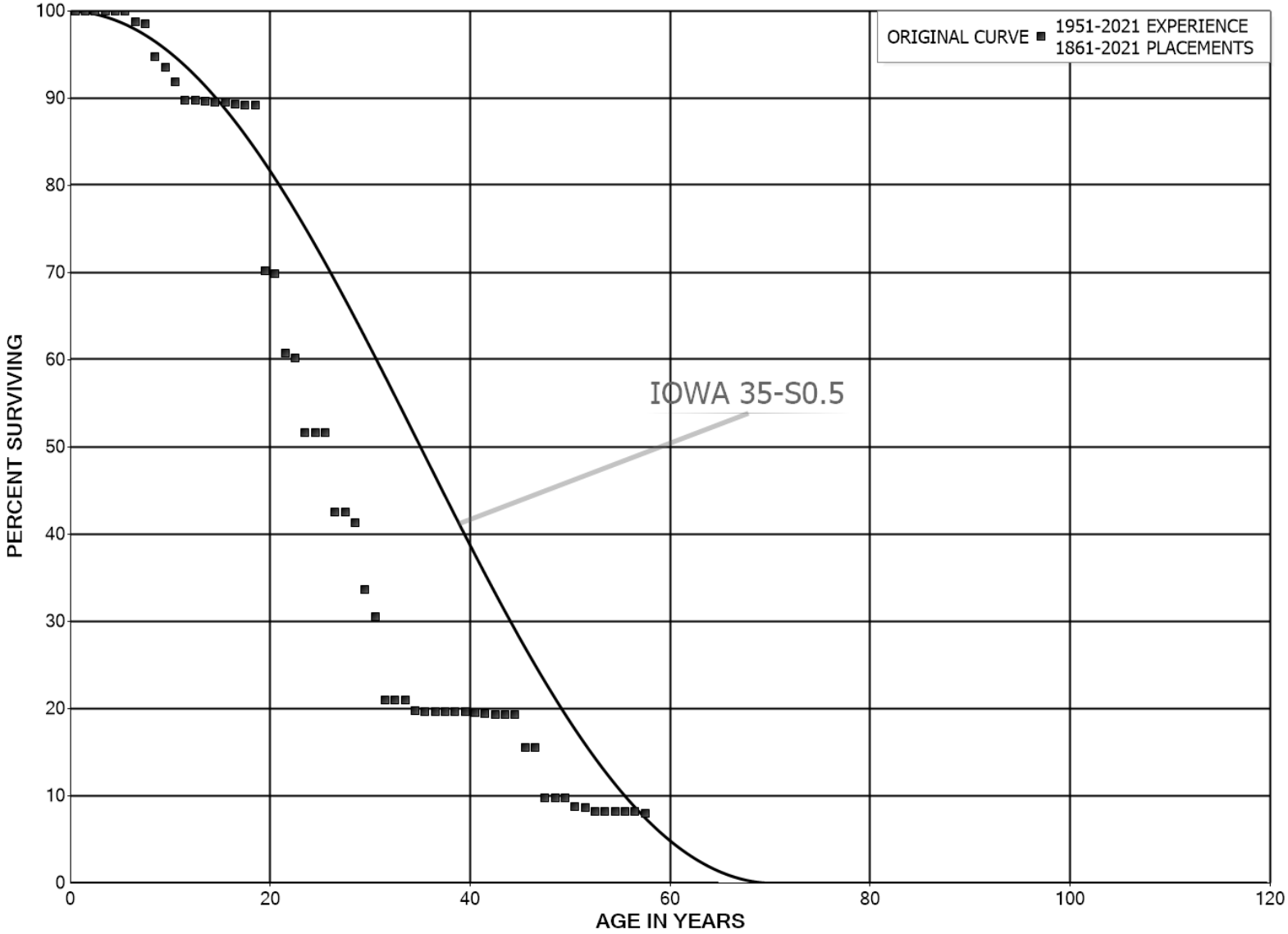
ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS - LARGE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1894-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	1,470		0.0000	1.0000	14.44
120.5	1,470		0.0000	1.0000	14.44
121.5	1,470		0.0000	1.0000	14.44
122.5	1,470		0.0000	1.0000	14.44
123.5	1,470		0.0000	1.0000	14.44
124.5	1,470		0.0000	1.0000	14.44
125.5	1,470		0.0000	1.0000	14.44
126.5	1,470		0.0000	1.0000	14.44
127.5					14.44

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



PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1861-2021 EXPERIENCE BAND 1951-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,446,079		0.0000	1.0000	100.00
0.5	4,425,501		0.0000	1.0000	100.00
1.5	4,420,438		0.0000	1.0000	100.00
2.5	4,416,315		0.0000	1.0000	100.00
3.5	3,646,909		0.0000	1.0000	100.00
4.5	3,275,744		0.0000	1.0000	100.00
5.5	2,790,896	34,059	0.0122	0.9878	100.00
6.5	2,049,421	5,276	0.0026	0.9974	98.78
7.5	2,032,100	78,669	0.0387	0.9613	98.53
8.5	1,879,531	24,690	0.0131	0.9869	94.71
9.5	1,796,410	32,173	0.0179	0.9821	93.47
10.5	1,762,519	39,289	0.0223	0.9777	91.79
11.5	1,573,931	683	0.0004	0.9996	89.75
12.5	1,546,577	1,630	0.0011	0.9989	89.71
13.5	1,279,232	839	0.0007	0.9993	89.61
14.5	819,235		0.0000	1.0000	89.55
15.5	754,870	2,210	0.0029	0.9971	89.55
16.5	572,437	700	0.0012	0.9988	89.29
17.5	365,257		0.0000	1.0000	89.18
18.5	298,746	63,771	0.2135	0.7865	89.18
19.5	234,974	932	0.0040	0.9960	70.15
20.5	241,890	31,477	0.1301	0.8699	69.87
21.5	211,127	1,929	0.0091	0.9909	60.78
22.5	209,198	30,027	0.1435	0.8565	60.22
23.5	177,611		0.0000	1.0000	51.58
24.5	167,875		0.0000	1.0000	51.58
25.5	132,928	23,348	0.1756	0.8244	51.58
26.5	109,580		0.0000	1.0000	42.52
27.5	109,580	3,311	0.0302	0.9698	42.52
28.5	106,268	19,520	0.1837	0.8163	41.23
29.5	85,248	8,072	0.0947	0.9053	33.66
30.5	75,533	23,596	0.3124	0.6876	30.47
31.5	51,936		0.0000	1.0000	20.95
32.5	50,970		0.0000	1.0000	20.95
33.5	61,069	3,481	0.0570	0.9430	20.95
34.5	53,844	279	0.0052	0.9948	19.76
35.5	51,563		0.0000	1.0000	19.66
36.5	51,563	2	0.0000	1.0000	19.66
37.5	51,561		0.0000	1.0000	19.66
38.5	50,513		0.0000	1.0000	19.66

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1861-2021 EXPERIENCE BAND 1951-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	50,513	294	0.0058	0.9942	19.66
40.5	50,076	485	0.0097	0.9903	19.54
41.5	49,591	46	0.0009	0.9991	19.35
42.5	49,564	2	0.0000	1.0000	19.33
43.5	51,018		0.0000	1.0000	19.33
44.5	51,018	10,051	0.1970	0.8030	19.33
45.5	40,966		0.0000	1.0000	15.52
46.5	37,968	14,255	0.3755	0.6245	15.52
47.5	23,712		0.0000	1.0000	9.70
48.5	23,687		0.0000	1.0000	9.70
49.5	23,106	2,244	0.0971	0.9029	9.70
50.5	20,379	366	0.0180	0.9820	8.75
51.5	19,752	867	0.0439	0.9561	8.60
52.5	18,804		0.0000	1.0000	8.22
53.5	18,804		0.0000	1.0000	8.22
54.5	18,373		0.0000	1.0000	8.22
55.5	33,451	125	0.0037	0.9963	8.22
56.5	33,327	984	0.0295	0.9705	8.19
57.5	34,858		0.0000	1.0000	7.95
58.5	33,792		0.0000	1.0000	7.95
59.5	33,605		0.0000	1.0000	7.95
60.5	33,605		0.0000	1.0000	7.95
61.5	32,271		0.0000	1.0000	7.95
62.5	32,131	343	0.0107	0.9893	7.95
63.5	30,332		0.0000	1.0000	7.86
64.5	30,333		0.0000	1.0000	7.86
65.5	30,333		0.0000	1.0000	7.86
66.5	30,333	198	0.0065	0.9935	7.86
67.5	28,169		0.0000	1.0000	7.81
68.5	28,169		0.0000	1.0000	7.81
69.5	27,667		0.0000	1.0000	7.81
70.5	27,666		0.0000	1.0000	7.81
71.5	27,666		0.0000	1.0000	7.81
72.5	27,666	15,078	0.5450	0.4550	7.81
73.5	12,588		0.0000	1.0000	3.55
74.5	12,588		0.0000	1.0000	3.55
75.5	13,588		0.0000	1.0000	3.55
76.5	13,588		0.0000	1.0000	3.55
77.5	13,588		0.0000	1.0000	3.55
78.5	13,544		0.0000	1.0000	3.55

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1861-2021 EXPERIENCE BAND 1951-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	12,971		0.0000	1.0000	3.55
80.5	12,280		0.0000	1.0000	3.55
81.5	12,280		0.0000	1.0000	3.55
82.5	12,280		0.0000	1.0000	3.55
83.5	12,280		0.0000	1.0000	3.55
84.5	12,280		0.0000	1.0000	3.55
85.5	10,838		0.0000	1.0000	3.55
86.5	10,838	1	0.0001	0.9999	3.55
87.5	10,837		0.0000	1.0000	3.55
88.5	10,837		0.0000	1.0000	3.55
89.5	11,950		0.0000	1.0000	3.55
90.5	11,950		0.0000	1.0000	3.55
91.5	6,826		0.0000	1.0000	3.55
92.5	6,112		0.0000	1.0000	3.55
93.5	6,112		0.0000	1.0000	3.55
94.5	5,948		0.0000	1.0000	3.55
95.5	5,948		0.0000	1.0000	3.55
96.5	5,948		0.0000	1.0000	3.55
97.5	5,948		0.0000	1.0000	3.55
98.5	5,948		0.0000	1.0000	3.55
99.5	5,948		0.0000	1.0000	3.55
100.5	5,948	2,951	0.4961	0.5039	3.55
101.5	2,114		0.0000	1.0000	1.79
102.5	2,114		0.0000	1.0000	1.79
103.5	2,114		0.0000	1.0000	1.79
104.5	1,114		0.0000	1.0000	1.79
105.5	1,113		0.0000	1.0000	1.79
106.5	1,113		0.0000	1.0000	1.79
107.5	1,113		0.0000	1.0000	1.79
108.5	1,113		0.0000	1.0000	1.79
109.5	1,113		0.0000	1.0000	1.79
110.5	1,113		0.0000	1.0000	1.79
111.5	1,113		0.0000	1.0000	1.79
112.5	1,113		0.0000	1.0000	1.79
113.5	1,113		0.0000	1.0000	1.79
114.5	1,113		0.0000	1.0000	1.79
115.5	1,113		0.0000	1.0000	1.79
116.5	1,113		0.0000	1.0000	1.79
117.5	1,113		0.0000	1.0000	1.79
118.5	1,113		0.0000	1.0000	1.79

PENNSYLVANIA-AMERICAN WATER COMPANY

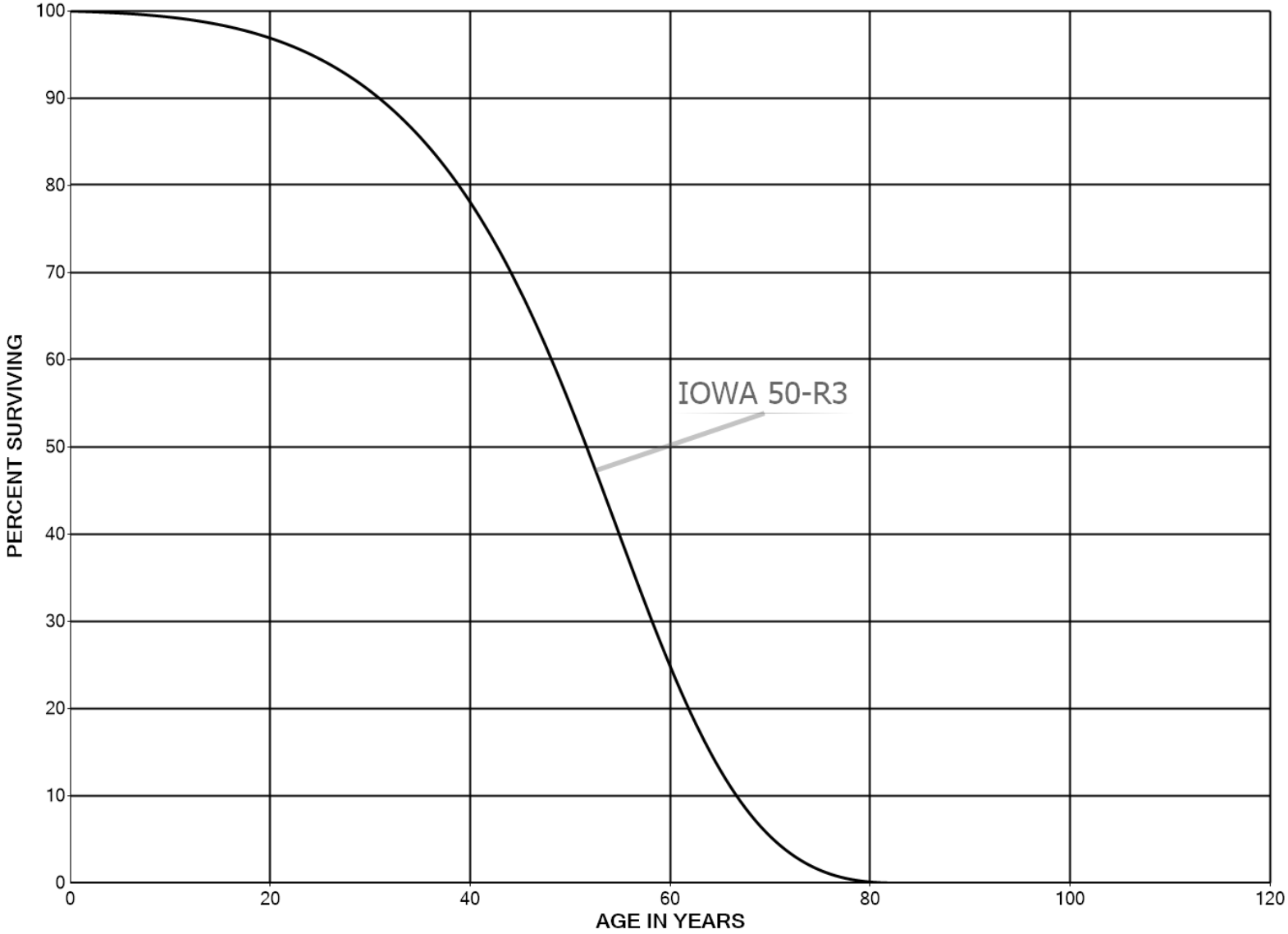
ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

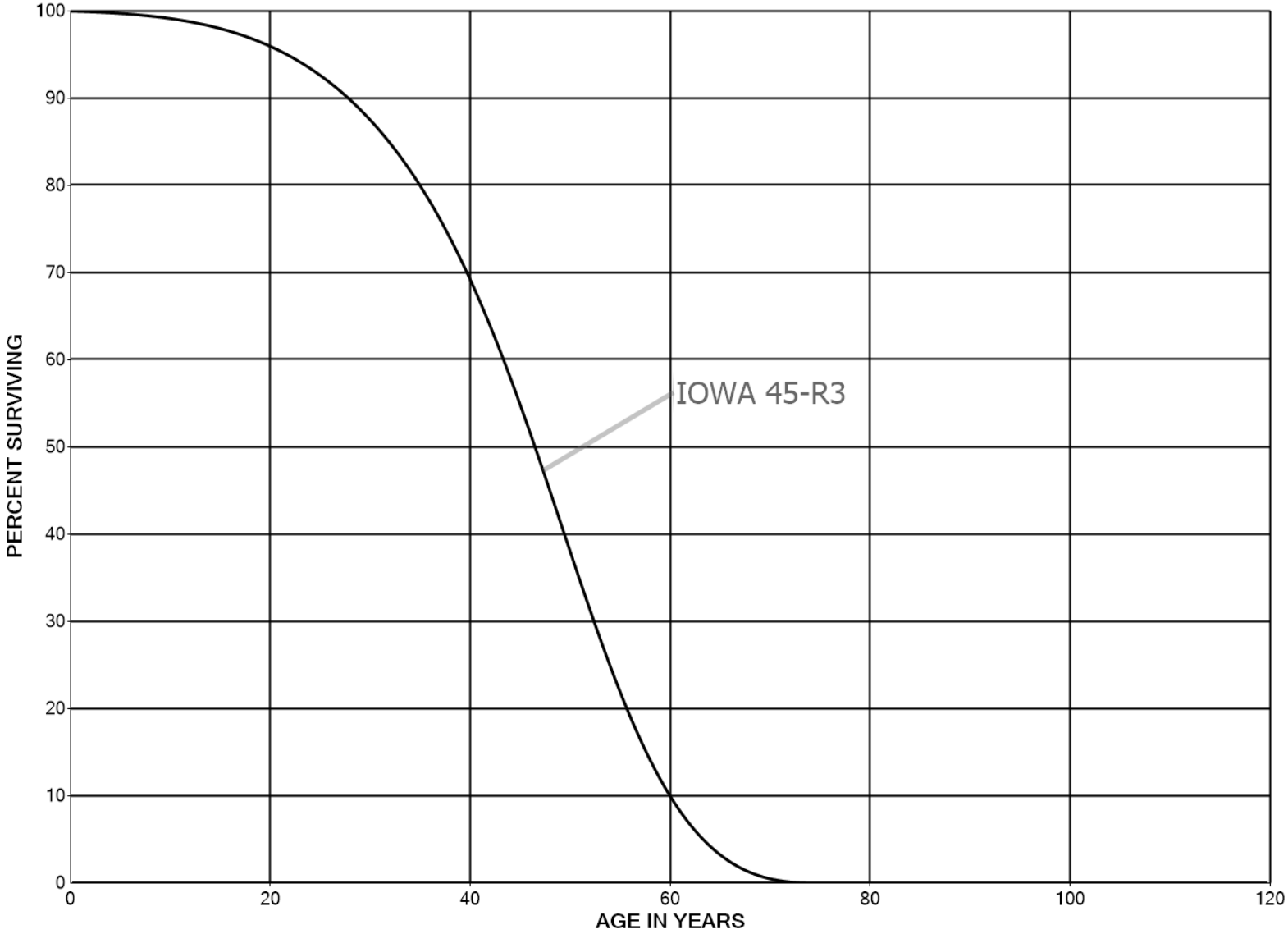
PLACEMENT BAND 1861-2021 EXPERIENCE BAND 1951-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	1,113		0.0000	1.0000	1.79
120.5	1,113		0.0000	1.0000	1.79
121.5	1,113		0.0000	1.0000	1.79
122.5	1,113		0.0000	1.0000	1.79
123.5	1,113		0.0000	1.0000	1.79
124.5	1,113		0.0000	1.0000	1.79
125.5	1,113		0.0000	1.0000	1.79
126.5	1,113		0.0000	1.0000	1.79
127.5	1,113		0.0000	1.0000	1.79
128.5	1,113		0.0000	1.0000	1.79
129.5	1,113		0.0000	1.0000	1.79
130.5	1,113		0.0000	1.0000	1.79
131.5	1,113		0.0000	1.0000	1.79
132.5	1,113		0.0000	1.0000	1.79
133.5	1,113		0.0000	1.0000	1.79
134.5	1,113		0.0000	1.0000	1.79
135.5	1,113		0.0000	1.0000	1.79
136.5	1,113		0.0000	1.0000	1.79
137.5	1,113		0.0000	1.0000	1.79
138.5	1,113		0.0000	1.0000	1.79
139.5	1,113		0.0000	1.0000	1.79
140.5	1,113		0.0000	1.0000	1.79
141.5	1,113		0.0000	1.0000	1.79
142.5	1,113		0.0000	1.0000	1.79
143.5	1,113		0.0000	1.0000	1.79
144.5	1,113		0.0000	1.0000	1.79
145.5	1,113		0.0000	1.0000	1.79
146.5	1,113		0.0000	1.0000	1.79
147.5	1,113		0.0000	1.0000	1.79
148.5	1,113		0.0000	1.0000	1.79
149.5	1,113		0.0000	1.0000	1.79
150.5	1,113		0.0000	1.0000	1.79
151.5	1,113		0.0000	1.0000	1.79
152.5	1,113		0.0000	1.0000	1.79
153.5	1,113		0.0000	1.0000	1.79
154.5	1,113		0.0000	1.0000	1.79
155.5	1,113	19	0.0167	0.9833	1.79
156.5	1,094		0.0000	1.0000	1.76
157.5	1,094		0.0000	1.0000	1.76
158.5	1,094		0.0000	1.0000	1.76
159.5	1,094		0.0000	1.0000	1.76
160.5					1.76

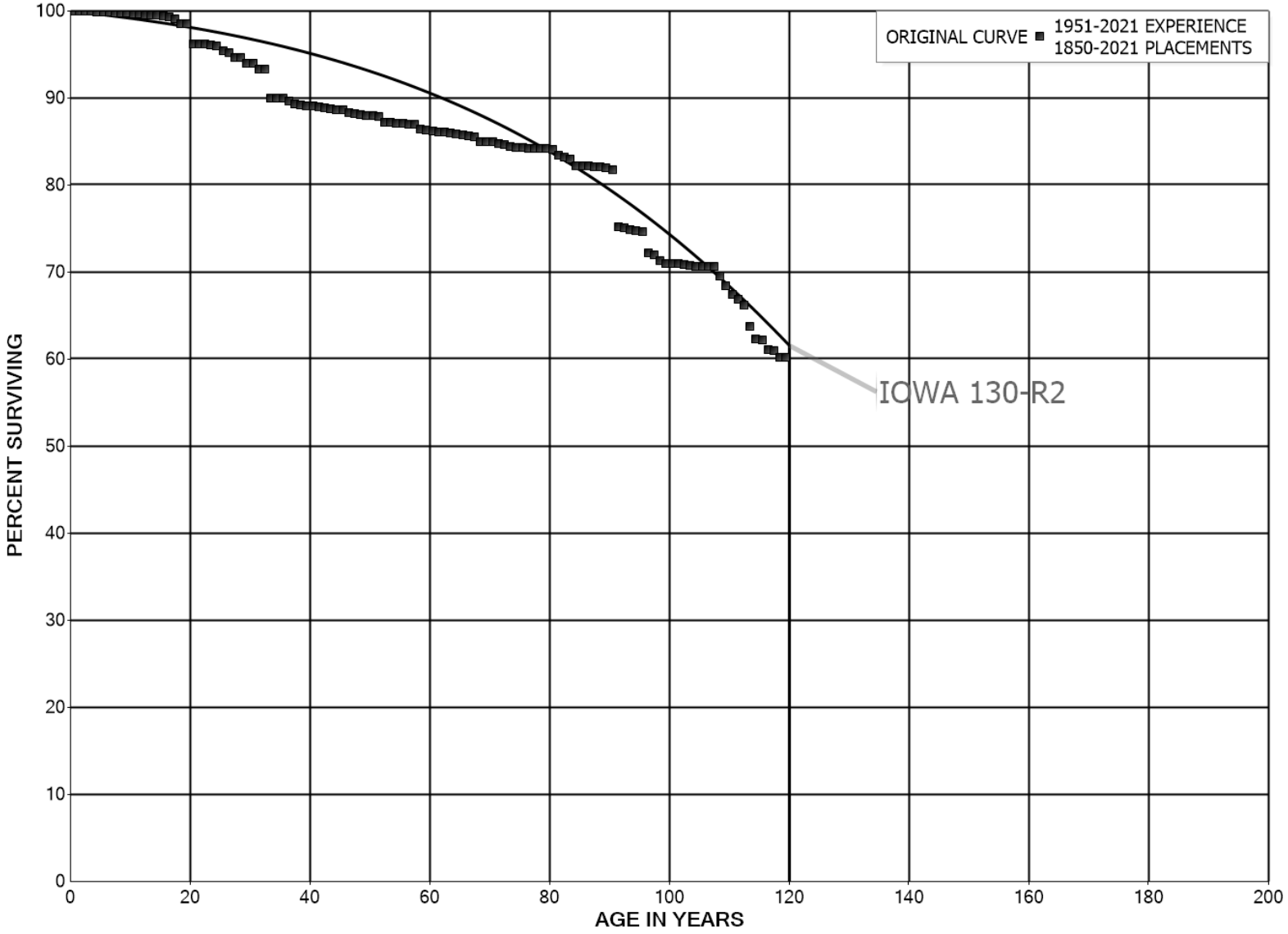
PENNSYLVANIA-AMERICAN WATER COMPANY
ACCOUNT 304.61 OFFICE BUILDINGS - OTHER
SMOOTH SURVIVOR CURVE



PENNSYLVANIA-AMERICAN WATER COMPANY
ACCOUNT 304.62 STORES SHOP AND GARAGE BUILDINGS - OTHER
SMOOTH SURVIVOR CURVE



PENNSYLVANIA-AMERICAN WATER COMPANY
ACCOUNT 305.00 COLLECTING AND IMPOUNDING RESERVOIRS - LARGE
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 305.00 COLLECTING AND IMPOUNDING RESERVOIRS - LARGE

ORIGINAL LIFE TABLE

PLACEMENT BAND 1850-2021 EXPERIENCE BAND 1951-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	135,719,753		0.0000	1.0000	100.00
0.5	136,088,022	16,065	0.0001	0.9999	100.00
1.5	135,347,191	1,429	0.0000	1.0000	99.99
2.5	134,741,783	2,822	0.0000	1.0000	99.99
3.5	125,398,011	197,085	0.0016	0.9984	99.99
4.5	83,337,342	1,930	0.0000	1.0000	99.83
5.5	83,390,336	21,179	0.0003	0.9997	99.83
6.5	83,392,509	65,285	0.0008	0.9992	99.80
7.5	82,257,032	3,124	0.0000	1.0000	99.72
8.5	73,209,476	1,567	0.0000	1.0000	99.72
9.5	46,293,992	56,149	0.0012	0.9988	99.72
10.5	38,650,846	2,948	0.0001	0.9999	99.60
11.5	38,650,267	15,423	0.0004	0.9996	99.59
12.5	38,634,944	2,681	0.0001	0.9999	99.55
13.5	28,416,894	2,637	0.0001	0.9999	99.54
14.5	28,397,889	41,271	0.0015	0.9985	99.53
15.5	28,771,809	34,846	0.0012	0.9988	99.39
16.5	28,740,870	55,106	0.0019	0.9981	99.27
17.5	28,709,297	154,225	0.0054	0.9946	99.08
18.5	28,591,824	8,488	0.0003	0.9997	98.54
19.5	28,472,792	675,333	0.0237	0.9763	98.51
20.5	27,747,204	7,175	0.0003	0.9997	96.18
21.5	27,377,429	8,050	0.0003	0.9997	96.15
22.5	27,369,404	2,438	0.0001	0.9999	96.13
23.5	27,368,968	54,961	0.0020	0.9980	96.12
24.5	23,622,348	122,153	0.0052	0.9948	95.92
25.5	22,753,193	55,995	0.0025	0.9975	95.43
26.5	20,900,401	122,055	0.0058	0.9942	95.19
27.5	21,520,391	16,637	0.0008	0.9992	94.64
28.5	20,994,371	127,586	0.0061	0.9939	94.56
29.5	18,936,969	6,762	0.0004	0.9996	93.99
30.5	17,786,243	128,399	0.0072	0.9928	93.96
31.5	17,617,626	5,968	0.0003	0.9997	93.28
32.5	14,536,957	510,026	0.0351	0.9649	93.25
33.5	13,991,954	428	0.0000	1.0000	89.97
34.5	13,686,288	6,074	0.0004	0.9996	89.97
35.5	13,459,679	47,590	0.0035	0.9965	89.93
36.5	8,942,435	36,787	0.0041	0.9959	89.61
37.5	8,608,258	9,864	0.0011	0.9989	89.24
38.5	8,526,437	5,855	0.0007	0.9993	89.14

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 305.00 COLLECTING AND IMPOUNDING RESERVOIRS - LARGE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1850-2021 EXPERIENCE BAND 1951-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	8,521,415	459	0.0001	0.9999	89.08
40.5	8,680,384	16,423	0.0019	0.9981	89.08
41.5	8,651,568	10,214	0.0012	0.9988	88.91
42.5	8,638,531	11,589	0.0013	0.9987	88.80
43.5	8,576,769	3,694	0.0004	0.9996	88.68
44.5	8,604,379		0.0000	1.0000	88.65
45.5	7,667,080	34,857	0.0045	0.9955	88.65
46.5	7,675,836	6,002	0.0008	0.9992	88.24
47.5	7,746,458	5,610	0.0007	0.9993	88.17
48.5	7,773,321	15,756	0.0020	0.9980	88.11
49.5	6,034,758	2,299	0.0004	0.9996	87.93
50.5	6,464,450	828	0.0001	0.9999	87.90
51.5	6,481,299	53,162	0.0082	0.9918	87.89
52.5	6,436,092	2,845	0.0004	0.9996	87.17
53.5	6,959,847	3,608	0.0005	0.9995	87.13
54.5	6,942,895	818	0.0001	0.9999	87.08
55.5	6,967,648	8,589	0.0012	0.9988	87.07
56.5	6,945,142	2,121	0.0003	0.9997	86.96
57.5	5,610,256	36,255	0.0065	0.9935	86.94
58.5	5,778,046	7,424	0.0013	0.9987	86.38
59.5	5,753,442	4,303	0.0007	0.9993	86.26
60.5	5,826,645	10,350	0.0018	0.9982	86.20
61.5	5,523,161	1,681	0.0003	0.9997	86.05
62.5	5,542,775	3,505	0.0006	0.9994	86.02
63.5	4,659,250	9,098	0.0020	0.9980	85.97
64.5	4,596,066	3,980	0.0009	0.9991	85.80
65.5	4,610,611	7,756	0.0017	0.9983	85.72
66.5	4,603,846	1,757	0.0004	0.9996	85.58
67.5	4,639,241	31,582	0.0068	0.9932	85.55
68.5	4,585,726	95	0.0000	1.0000	84.97
69.5	4,583,414	561	0.0001	0.9999	84.96
70.5	4,505,810	13,016	0.0029	0.9971	84.95
71.5	4,492,794	4,619	0.0010	0.9990	84.71
72.5	4,489,447	13,779	0.0031	0.9969	84.62
73.5	4,372,591	2,266	0.0005	0.9995	84.36
74.5	4,323,173	2,158	0.0005	0.9995	84.32
75.5	4,130,819	5,006	0.0012	0.9988	84.28
76.5	3,940,425	1,041	0.0003	0.9997	84.17
77.5	3,939,385		0.0000	1.0000	84.15
78.5	3,990,970		0.0000	1.0000	84.15

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 305.00 COLLECTING AND IMPOUNDING RESERVOIRS - LARGE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1850-2021 EXPERIENCE BAND 1951-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	3,949,177	4,999	0.0013	0.9987	84.15
80.5	3,922,929	32,756	0.0083	0.9917	84.04
81.5	3,925,358	9,259	0.0024	0.9976	83.34
82.5	3,915,599	11,296	0.0029	0.9971	83.15
83.5	3,902,434	33,933	0.0087	0.9913	82.91
84.5	3,868,927	1,318	0.0003	0.9997	82.19
85.5	4,048,762		0.0000	1.0000	82.16
86.5	4,043,569	5,571	0.0014	0.9986	82.16
87.5	4,180,315	1,697	0.0004	0.9996	82.04
88.5	4,040,635	1,446	0.0004	0.9996	82.01
89.5	4,027,952	11,187	0.0028	0.9972	81.98
90.5	4,012,233	325,051	0.0810	0.9190	81.75
91.5	3,589,767	2,656	0.0007	0.9993	75.13
92.5	3,505,987	12,298	0.0035	0.9965	75.07
93.5	3,791,978	4,677	0.0012	0.9988	74.81
94.5	3,781,972	7,563	0.0020	0.9980	74.72
95.5	3,702,611	118,973	0.0321	0.9679	74.57
96.5	3,581,424	12,897	0.0036	0.9964	72.17
97.5	3,175,192	26,953	0.0085	0.9915	71.91
98.5	2,793,956	12,840	0.0046	0.9954	71.30
99.5	2,780,311	1,489	0.0005	0.9995	70.98
100.5	2,771,509	428	0.0002	0.9998	70.94
101.5	2,786,545	4,328	0.0016	0.9984	70.93
102.5	2,691,460	4,796	0.0018	0.9982	70.82
103.5	2,649,273	1,706	0.0006	0.9994	70.69
104.5	2,588,332	1,236	0.0005	0.9995	70.64
105.5	2,923,858	1,141	0.0004	0.9996	70.61
106.5	2,329,894	67	0.0000	1.0000	70.58
107.5	2,316,964	35,729	0.0154	0.9846	70.58
108.5	2,281,235	34,986	0.0153	0.9847	69.49
109.5	2,215,054	34,623	0.0156	0.9844	68.43
110.5	2,176,657	16,000	0.0074	0.9926	67.36
111.5	1,924,342	19,410	0.0101	0.9899	66.86
112.5	1,904,249	69,979	0.0367	0.9633	66.19
113.5	1,823,611	42,295	0.0232	0.9768	63.76
114.5	1,636,476	3,416	0.0021	0.9979	62.28
115.5	1,630,212	28,941	0.0178	0.9822	62.15
116.5	1,599,758	1,239	0.0008	0.9992	61.04
117.5	1,586,856	20,165	0.0127	0.9873	61.00
118.5	1,565,078	42	0.0000	1.0000	60.22

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 305.00 COLLECTING AND IMPOUNDING RESERVOIRS - LARGE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1850-2021 EXPERIENCE BAND 1951-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	1,525,110		0.0000	1.0000	60.22
120.5	1,243,848	3,272	0.0026	0.9974	60.22
121.5	1,001,755	18,715	0.0187	0.9813	60.06
122.5	978,740	3,140	0.0032	0.9968	58.94
123.5	1,043,777	2,156	0.0021	0.9979	58.75
124.5	810,041	8,505	0.0105	0.9895	58.63
125.5	796,719		0.0000	1.0000	58.01
126.5	789,482	13,853	0.0175	0.9825	58.01
127.5	775,758	4,990	0.0064	0.9936	57.00
128.5	690,200		0.0000	1.0000	56.63
129.5	518,121	5,200	0.0100	0.9900	56.63
130.5	484,847		0.0000	1.0000	56.06
131.5	483,928		0.0000	1.0000	56.06
132.5	119,954		0.0000	1.0000	56.06
133.5	119,954	10,084	0.0841	0.9159	56.06
134.5	68,178		0.0000	1.0000	51.35
135.5	68,178		0.0000	1.0000	51.35
136.5	68,178		0.0000	1.0000	51.35
137.5	68,178		0.0000	1.0000	51.35
138.5	68,178		0.0000	1.0000	51.35
139.5	68,178		0.0000	1.0000	51.35
140.5	68,178		0.0000	1.0000	51.35
141.5	68,178	2,867	0.0420	0.9580	51.35
142.5	65,311		0.0000	1.0000	49.19
143.5	65,311		0.0000	1.0000	49.19
144.5	65,311	6,738	0.1032	0.8968	49.19
145.5	62,574		0.0000	1.0000	44.11
146.5	62,574		0.0000	1.0000	44.11
147.5	62,574		0.0000	1.0000	44.11
148.5	62,574		0.0000	1.0000	44.11
149.5	4,000		0.0000	1.0000	44.11
150.5	4,000		0.0000	1.0000	44.11
151.5	4,000		0.0000	1.0000	44.11
152.5	4,000		0.0000	1.0000	44.11
153.5	4,000		0.0000	1.0000	44.11
154.5	4,000		0.0000	1.0000	44.11
155.5	4,000		0.0000	1.0000	44.11
156.5	4,000		0.0000	1.0000	44.11
157.5	4,000		0.0000	1.0000	44.11
158.5	4,000		0.0000	1.0000	44.11

PENNSYLVANIA-AMERICAN WATER COMPANY

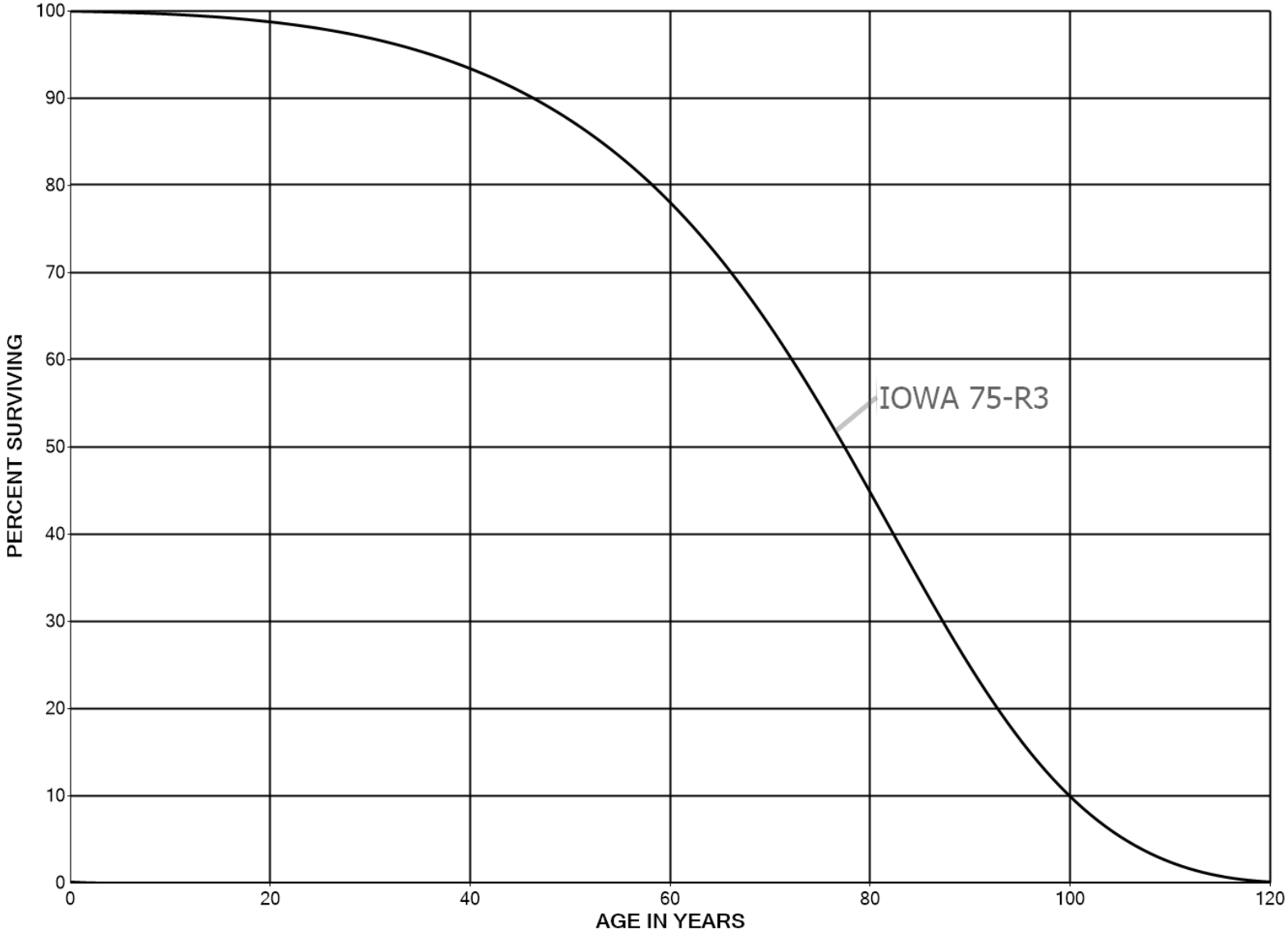
ACCOUNT 305.00 COLLECTING AND IMPOUNDING RESERVOIRS - LARGE

ORIGINAL LIFE TABLE, CONT.

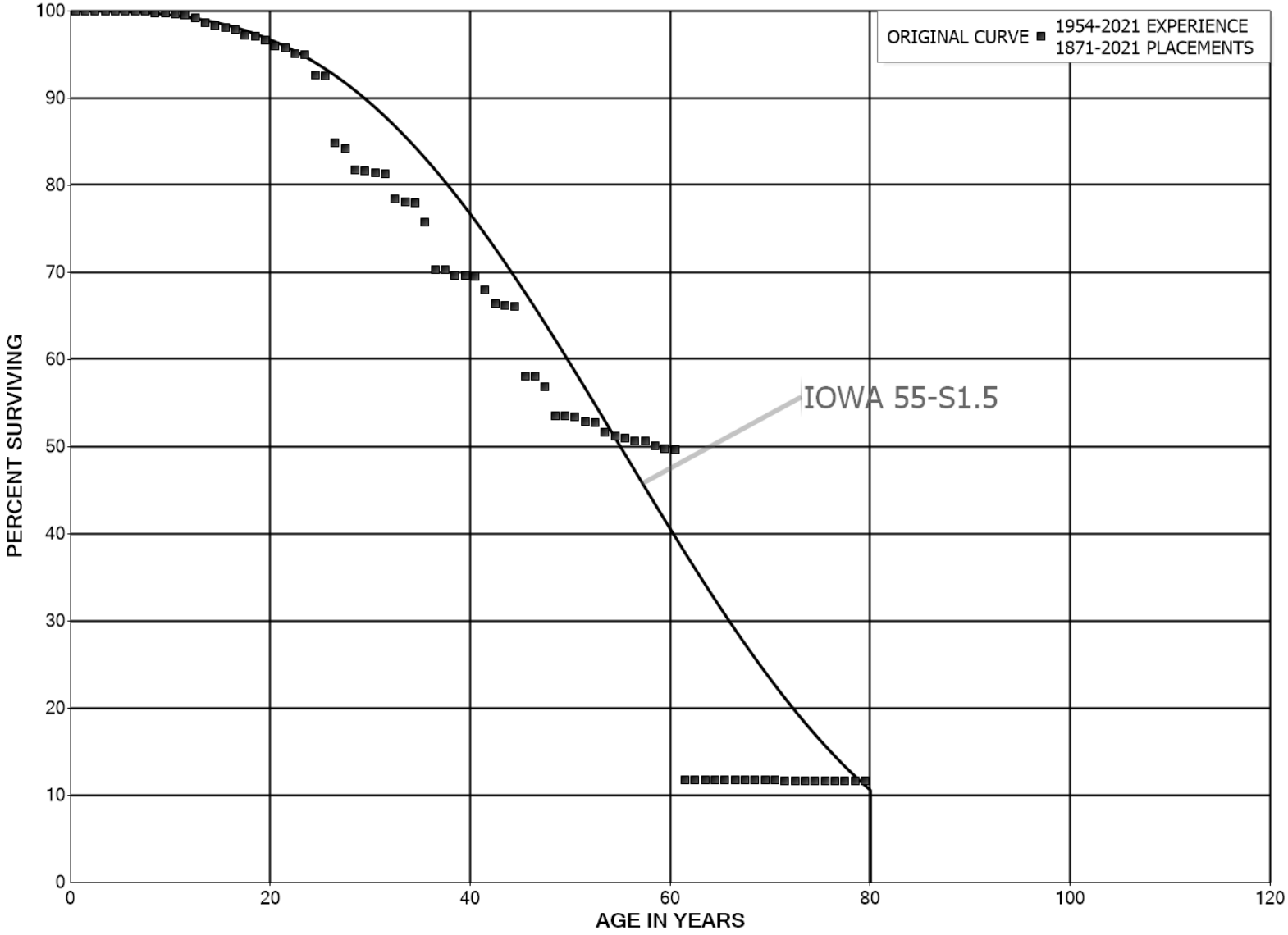
PLACEMENT BAND 1850-2021 EXPERIENCE BAND 1951-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
159.5	4,000		0.0000	1.0000	44.11
160.5	4,000		0.0000	1.0000	44.11
161.5	4,000		0.0000	1.0000	44.11
162.5	4,000		0.0000	1.0000	44.11
163.5	4,000		0.0000	1.0000	44.11
164.5	4,000		0.0000	1.0000	44.11
165.5	4,000		0.0000	1.0000	44.11
166.5	4,000		0.0000	1.0000	44.11
167.5	4,000		0.0000	1.0000	44.11
168.5	4,000		0.0000	1.0000	44.11
169.5	4,000		0.0000	1.0000	44.11
170.5	4,000		0.0000	1.0000	44.11
171.5					44.11

PENNSYLVANIA-AMERICAN WATER COMPANY
ACCOUNT 305.00 COLLECTING AND IMPOUNDING RESERVOIRS - OTHER
SMOOTH SURVIVOR CURVE



PENNSYLVANIA-AMERICAN WATER COMPANY
ACCOUNT 306.00 LAKE, RIVER AND OTHER INTAKES - LARGE
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 306.00 LAKE, RIVER AND OTHER INTAKES - LARGE

ORIGINAL LIFE TABLE

PLACEMENT BAND 1871-2021 EXPERIENCE BAND 1954-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	20,168,839		0.0000	1.0000	100.00
0.5	20,276,078		0.0000	1.0000	100.00
1.5	20,687,054		0.0000	1.0000	100.00
2.5	20,476,000	3,225	0.0002	0.9998	100.00
3.5	19,144,770		0.0000	1.0000	99.98
4.5	18,883,916		0.0000	1.0000	99.98
5.5	18,888,086	6,093	0.0003	0.9997	99.98
6.5	18,882,041	5,293	0.0003	0.9997	99.95
7.5	18,870,014	40,377	0.0021	0.9979	99.92
8.5	18,765,768	1,340	0.0001	0.9999	99.71
9.5	18,764,427	16,896	0.0009	0.9991	99.70
10.5	18,711,998	21,266	0.0011	0.9989	99.61
11.5	18,690,732	61,444	0.0033	0.9967	99.50
12.5	18,629,288	106,755	0.0057	0.9943	99.17
13.5	18,426,536	55,128	0.0030	0.9970	98.60
14.5	17,885,303	38,874	0.0022	0.9978	98.31
15.5	17,694,712	42,483	0.0024	0.9976	98.10
16.5	17,556,721	118,486	0.0067	0.9933	97.86
17.5	17,350,052	31,971	0.0018	0.9982	97.20
18.5	17,318,081	78,383	0.0045	0.9955	97.02
19.5	17,128,515	116,084	0.0068	0.9932	96.58
20.5	17,000,888	29,171	0.0017	0.9983	95.93
21.5	16,919,902	127,186	0.0075	0.9925	95.76
22.5	16,364,983	9,147	0.0006	0.9994	95.04
23.5	16,199,197	408,461	0.0252	0.9748	94.99
24.5	6,423,159	7,604	0.0012	0.9988	92.59
25.5	5,405,214	445,328	0.0824	0.9176	92.48
26.5	3,262,021	26,791	0.0082	0.9918	84.87
27.5	3,228,054	93,389	0.0289	0.9711	84.17
28.5	3,134,665	2,633	0.0008	0.9992	81.73
29.5	2,374,914	8,487	0.0036	0.9964	81.66
30.5	2,051,984	867	0.0004	0.9996	81.37
31.5	2,032,996	73,202	0.0360	0.9640	81.34
32.5	1,599,953	7,610	0.0048	0.9952	78.41
33.5	1,592,375	2,976	0.0019	0.9981	78.04
34.5	1,589,026	43,921	0.0276	0.9724	77.89
35.5	1,539,953	110,271	0.0716	0.9284	75.74
36.5	1,428,975	312	0.0002	0.9998	70.31
37.5	1,419,755	14,326	0.0101	0.9899	70.30
38.5	1,406,943	57	0.0000	1.0000	69.59

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 306.00 LAKE, RIVER AND OTHER INTAKES - LARGE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1871-2021 EXPERIENCE BAND 1954-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,410,630	2,364	0.0017	0.9983	69.59
40.5	1,408,266	31,586	0.0224	0.9776	69.47
41.5	1,381,174	31,837	0.0231	0.9769	67.91
42.5	1,344,746	2,606	0.0019	0.9981	66.35
43.5	1,342,140	3,412	0.0025	0.9975	66.22
44.5	1,346,050	162,633	0.1208	0.8792	66.05
45.5	1,297,589		0.0000	1.0000	58.07
46.5	1,297,639	28,526	0.0220	0.9780	58.07
47.5	1,268,533	72,504	0.0572	0.9428	56.79
48.5	1,013,821		0.0000	1.0000	53.55
49.5	1,011,292	3,798	0.0038	0.9962	53.55
50.5	1,009,258	10,555	0.0105	0.9895	53.35
51.5	996,677	624	0.0006	0.9994	52.79
52.5	658,579	13,795	0.0209	0.9791	52.75
53.5	656,493	6,486	0.0099	0.9901	51.65
54.5	525,037	1,570	0.0030	0.9970	51.14
55.5	495,510	3,985	0.0080	0.9920	50.99
56.5	491,524		0.0000	1.0000	50.58
57.5	478,422	5,278	0.0110	0.9890	50.58
58.5	473,143	2,709	0.0057	0.9943	50.02
59.5	471,005	896	0.0019	0.9981	49.73
60.5	274,671	209,607	0.7631	0.2369	49.64
61.5	65,121		0.0000	1.0000	11.76
62.5	65,121	13	0.0002	0.9998	11.76
63.5	65,108		0.0000	1.0000	11.76
64.5	65,108		0.0000	1.0000	11.76
65.5	65,108		0.0000	1.0000	11.76
66.5	63,883	48	0.0008	0.9992	11.76
67.5	63,320		0.0000	1.0000	11.75
68.5	63,320		0.0000	1.0000	11.75
69.5	79,228		0.0000	1.0000	11.75
70.5	79,228	1,037	0.0131	0.9869	11.75
71.5	80,296		0.0000	1.0000	11.59
72.5	80,296		0.0000	1.0000	11.59
73.5	76,126	57	0.0007	0.9993	11.59
74.5	76,251		0.0000	1.0000	11.58
75.5	76,251		0.0000	1.0000	11.58
76.5	76,251		0.0000	1.0000	11.58
77.5	77,251		0.0000	1.0000	11.58
78.5	77,251		0.0000	1.0000	11.58

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 306.00 LAKE, RIVER AND OTHER INTAKES - LARGE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1871-2021 EXPERIENCE BAND 1954-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	77,251		0.0000	1.0000	11.58
80.5	77,251		0.0000	1.0000	11.58
81.5	77,251		0.0000	1.0000	11.58
82.5	84,736		0.0000	1.0000	11.58
83.5	84,513		0.0000	1.0000	11.58
84.5	83,549		0.0000	1.0000	11.58
85.5	83,549		0.0000	1.0000	11.58
86.5	83,549	182	0.0022	0.9978	11.58
87.5	83,091	2,572	0.0310	0.9690	11.56
88.5	80,519	19	0.0002	0.9998	11.20
89.5	80,500		0.0000	1.0000	11.20
90.5	80,500		0.0000	1.0000	11.20
91.5	80,500		0.0000	1.0000	11.20
92.5	80,500		0.0000	1.0000	11.20
93.5	81,565		0.0000	1.0000	11.20
94.5	81,565		0.0000	1.0000	11.20
95.5	81,565		0.0000	1.0000	11.20
96.5	81,565	686	0.0084	0.9916	11.20
97.5	80,694		0.0000	1.0000	11.10
98.5	80,694		0.0000	1.0000	11.10
99.5	80,694		0.0000	1.0000	11.10
100.5	80,694		0.0000	1.0000	11.10
101.5	80,332		0.0000	1.0000	11.10
102.5	80,332		0.0000	1.0000	11.10
103.5	80,332		0.0000	1.0000	11.10
104.5	80,332		0.0000	1.0000	11.10
105.5	79,944	1,609	0.0201	0.9799	11.10
106.5	76,232		0.0000	1.0000	10.88
107.5	76,140		0.0000	1.0000	10.88
108.5	76,140	8,310	0.1091	0.8909	10.88
109.5	67,830		0.0000	1.0000	9.69
110.5	67,830		0.0000	1.0000	9.69
111.5	67,830		0.0000	1.0000	9.69
112.5	67,205		0.0000	1.0000	9.69
113.5	62,100		0.0000	1.0000	9.69
114.5	62,050		0.0000	1.0000	9.69
115.5	61,934		0.0000	1.0000	9.69
116.5	61,008		0.0000	1.0000	9.69
117.5	61,008		0.0000	1.0000	9.69
118.5	59,243		0.0000	1.0000	9.69

PENNSYLVANIA-AMERICAN WATER COMPANY

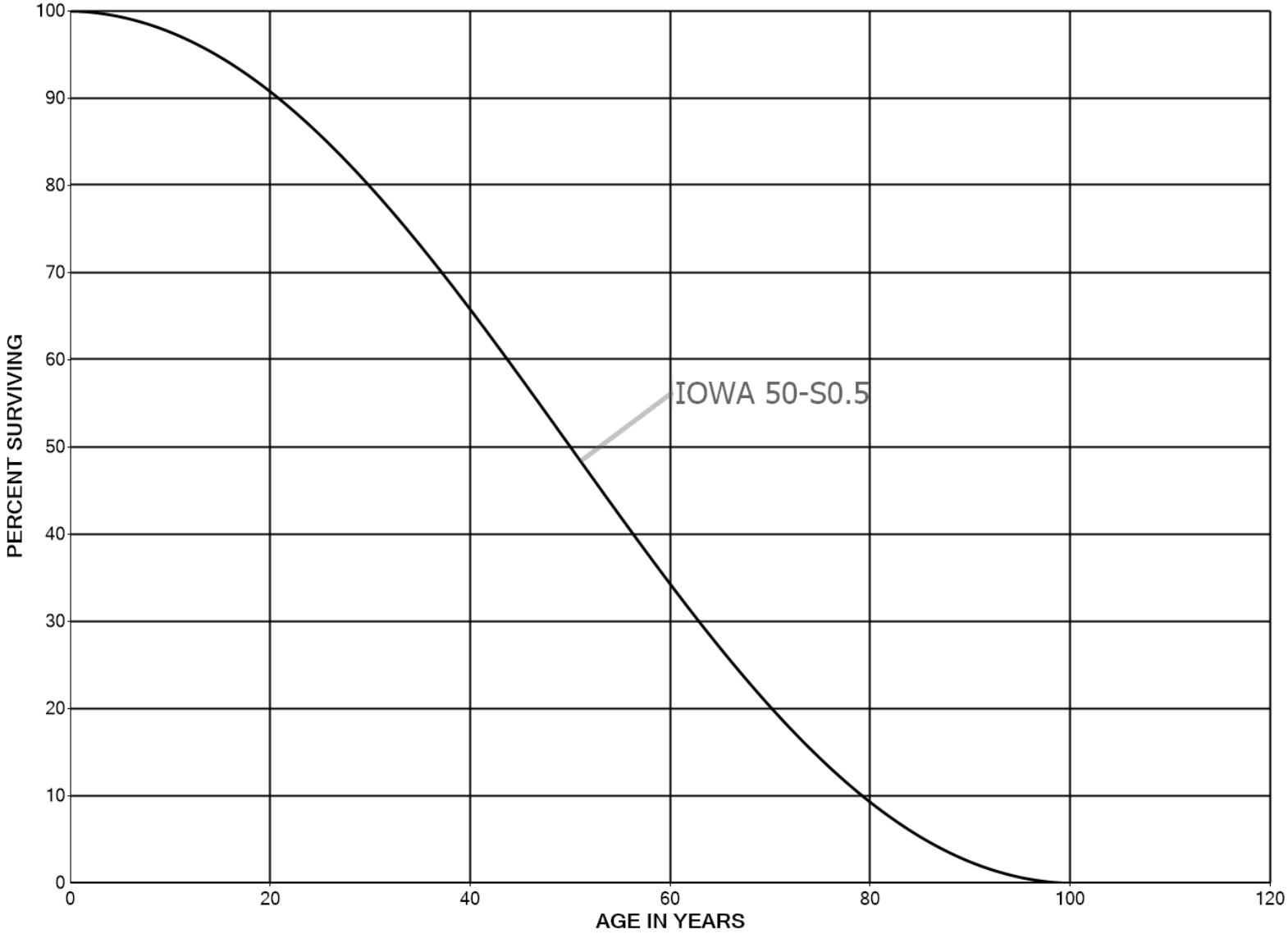
ACCOUNT 306.00 LAKE, RIVER AND OTHER INTAKES - LARGE

ORIGINAL LIFE TABLE, CONT.

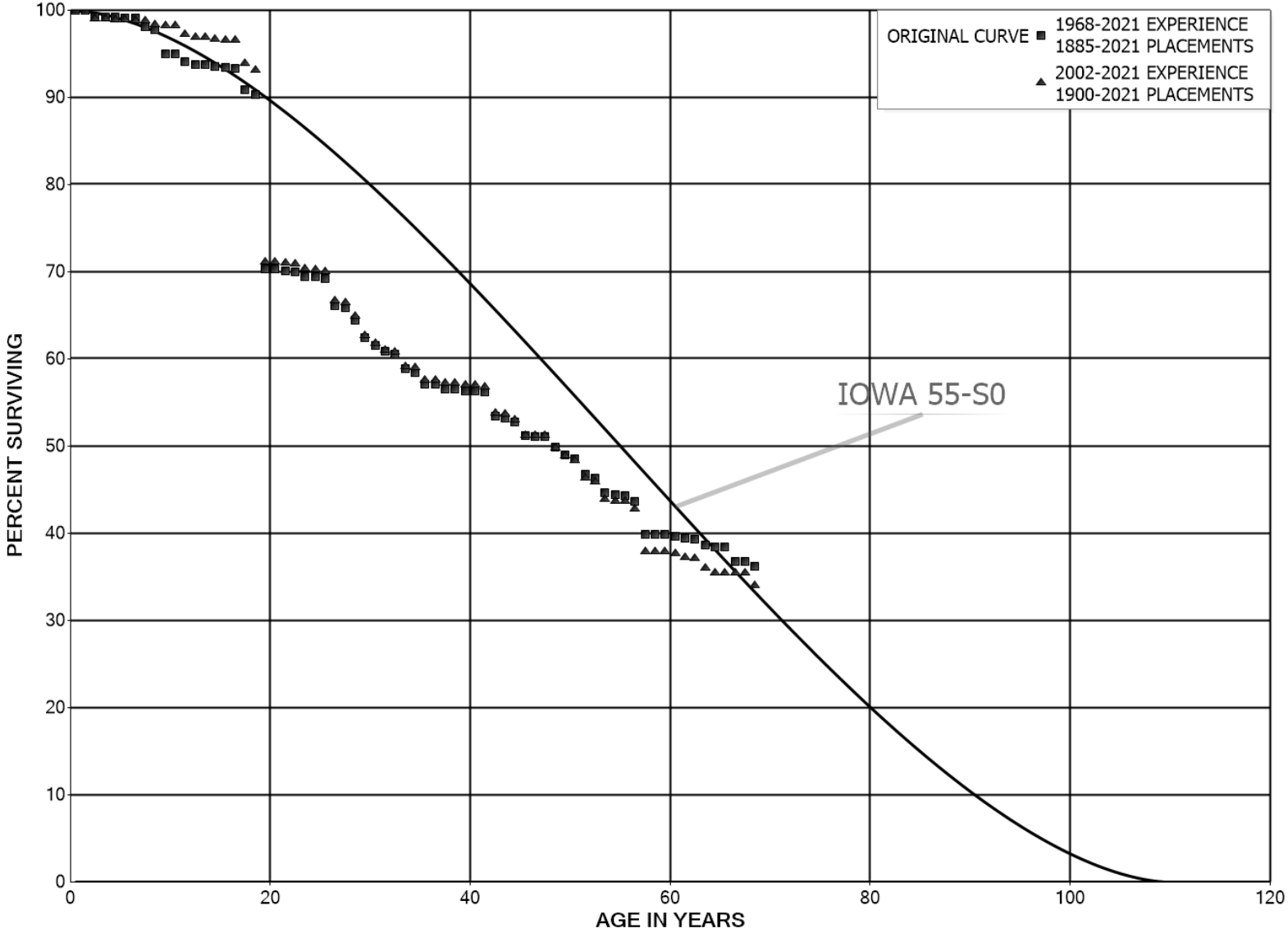
PLACEMENT BAND 1871-2021 EXPERIENCE BAND 1954-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	59,243	7,183	0.1212	0.8788	9.69
120.5	51,805		0.0000	1.0000	8.52
121.5	31,896		0.0000	1.0000	8.52
122.5	27,563		0.0000	1.0000	8.52
123.5	27,563		0.0000	1.0000	8.52
124.5	27,563		0.0000	1.0000	8.52
125.5	26,499		0.0000	1.0000	8.52
126.5	26,499		0.0000	1.0000	8.52
127.5	26,499		0.0000	1.0000	8.52
128.5	26,499		0.0000	1.0000	8.52
129.5	26,499		0.0000	1.0000	8.52
130.5	26,499		0.0000	1.0000	8.52
131.5	26,499		0.0000	1.0000	8.52
132.5	26,499		0.0000	1.0000	8.52
133.5	26,499		0.0000	1.0000	8.52
134.5	26,499		0.0000	1.0000	8.52
135.5	26,499		0.0000	1.0000	8.52
136.5	26,499		0.0000	1.0000	8.52
137.5	10,591		0.0000	1.0000	8.52
138.5	10,591		0.0000	1.0000	8.52
139.5	8,485		0.0000	1.0000	8.52
140.5	8,485		0.0000	1.0000	8.52
141.5	8,485		0.0000	1.0000	8.52
142.5	8,485		0.0000	1.0000	8.52
143.5	8,485		0.0000	1.0000	8.52
144.5	8,485		0.0000	1.0000	8.52
145.5	7,485		0.0000	1.0000	8.52
146.5	7,485		0.0000	1.0000	8.52
147.5	7,485		0.0000	1.0000	8.52
148.5	7,485		0.0000	1.0000	8.52
149.5	7,485		0.0000	1.0000	8.52
150.5					8.52

PENNSYLVANIA-AMERICAN WATER COMPANY
ACCOUNT 306.00 LAKE, RIVER AND OTHER INTAKES - OTHER
SMOOTH SURVIVOR CURVE



PENNSYLVANIA-AMERICAN WATER COMPANY
ACCOUNT 307.00 WELLS AND SPRINGS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 307.00 WELLS AND SPRINGS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1885-2021 EXPERIENCE BAND 1968-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	9,172,229		0.0000	1.0000	100.00
0.5	10,094,106		0.0000	1.0000	100.00
1.5	9,836,566	82,336	0.0084	0.9916	100.00
2.5	9,682,462		0.0000	1.0000	99.16
3.5	9,609,178	2,784	0.0003	0.9997	99.16
4.5	9,859,728	2,565	0.0003	0.9997	99.13
5.5	9,777,671	6,394	0.0007	0.9993	99.11
6.5	8,684,145	86,707	0.0100	0.9900	99.04
7.5	8,462,582	26,920	0.0032	0.9968	98.05
8.5	8,226,200	237,668	0.0289	0.9711	97.74
9.5	8,084,426	371	0.0000	1.0000	94.92
10.5	7,926,142	75,001	0.0095	0.9905	94.91
11.5	7,854,231	23,988	0.0031	0.9969	94.02
12.5	7,947,950		0.0000	1.0000	93.73
13.5	7,794,111	20,808	0.0027	0.9973	93.73
14.5	7,386,926	5,268	0.0007	0.9993	93.48
15.5	7,292,127	9,791	0.0013	0.9987	93.41
16.5	7,338,118	190,516	0.0260	0.9740	93.29
17.5	6,204,965	41,645	0.0067	0.9933	90.86
18.5	6,068,187	1,343,150	0.2213	0.7787	90.26
19.5	4,725,596	2,088	0.0004	0.9996	70.28
20.5	4,550,863	8,989	0.0020	0.9980	70.25
21.5	3,800,415	6,553	0.0017	0.9983	70.11
22.5	3,875,509	29,841	0.0077	0.9923	69.99
23.5	3,916,982	3,589	0.0009	0.9991	69.45
24.5	3,898,300	11,960	0.0031	0.9969	69.38
25.5	3,930,366	176,709	0.0450	0.9550	69.17
26.5	3,744,168	11,794	0.0032	0.9968	66.06
27.5	3,747,294	81,537	0.0218	0.9782	65.85
28.5	3,597,101	115,665	0.0322	0.9678	64.42
29.5	3,358,209	46,883	0.0140	0.9860	62.35
30.5	3,213,923	35,932	0.0112	0.9888	61.48
31.5	2,243,636	11,266	0.0050	0.9950	60.79
32.5	2,268,280	61,723	0.0272	0.9728	60.49
33.5	2,005,134	16,104	0.0080	0.9920	58.84
34.5	1,730,397	37,844	0.0219	0.9781	58.37
35.5	1,758,923	1,478	0.0008	0.9992	57.09
36.5	1,706,181	14,485	0.0085	0.9915	57.04
37.5	1,666,059	264	0.0002	0.9998	56.56
38.5	1,497,060	6,853	0.0046	0.9954	56.55

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 307.00 WELLS AND SPRINGS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1885-2021 EXPERIENCE BAND 1968-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,212,959	76	0.0001	0.9999	56.29
40.5	1,122,606	3,309	0.0029	0.9971	56.29
41.5	1,031,599	50,060	0.0485	0.9515	56.12
42.5	943,459	3,174	0.0034	0.9966	53.40
43.5	778,716	7,858	0.0101	0.9899	53.22
44.5	765,661	22,647	0.0296	0.9704	52.68
45.5	638,025	146	0.0002	0.9998	51.12
46.5	629,142		0.0000	1.0000	51.11
47.5	599,487	15,523	0.0259	0.9741	51.11
48.5	491,620	8,216	0.0167	0.9833	49.79
49.5	381,560	3,500	0.0092	0.9908	48.96
50.5	347,409	13,072	0.0376	0.9624	48.51
51.5	331,131	2,880	0.0087	0.9913	46.68
52.5	268,743	9,365	0.0348	0.9652	46.28
53.5	254,495	1,442	0.0057	0.9943	44.66
54.5	251,697	631	0.0025	0.9975	44.41
55.5	199,888	2,839	0.0142	0.9858	44.30
56.5	183,349	15,909	0.0868	0.9132	43.67
57.5	167,808	55	0.0003	0.9997	39.88
58.5	159,084		0.0000	1.0000	39.87
59.5	157,065	790	0.0050	0.9950	39.87
60.5	153,899	1,261	0.0082	0.9918	39.67
61.5	106,450	148	0.0014	0.9986	39.34
62.5	119,511	1,910	0.0160	0.9840	39.29
63.5	116,668	949	0.0081	0.9919	38.66
64.5	115,269		0.0000	1.0000	38.35
65.5	113,666	4,738	0.0417	0.9583	38.35
66.5	98,739	93	0.0009	0.9991	36.75
67.5	85,335	1,294	0.0152	0.9848	36.71
68.5	71,040		0.0000	1.0000	36.16
69.5	71,040	892	0.0126	0.9874	36.16
70.5	71,539	1,661	0.0232	0.9768	35.70
71.5	69,770		0.0000	1.0000	34.87
72.5	71,311	58	0.0008	0.9992	34.87
73.5	70,388	3,245	0.0461	0.9539	34.84
74.5	67,143	5,323	0.0793	0.9207	33.24
75.5	61,596	277	0.0045	0.9955	30.60
76.5	56,998	53	0.0009	0.9991	30.47
77.5	57,709		0.0000	1.0000	30.44
78.5	57,709		0.0000	1.0000	30.44

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 307.00 WELLS AND SPRINGS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1885-2021 EXPERIENCE BAND 1968-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	57,709	14	0.0002	0.9998	30.44
80.5	56,865	1,043	0.0183	0.9817	30.43
81.5	55,748		0.0000	1.0000	29.87
82.5	54,091	463	0.0086	0.9914	29.87
83.5	54,571		0.0000	1.0000	29.62
84.5	51,516		0.0000	1.0000	29.62
85.5	51,516		0.0000	1.0000	29.62
86.5	50,574	1,072	0.0212	0.9788	29.62
87.5	49,303		0.0000	1.0000	28.99
88.5	49,303	426	0.0086	0.9914	28.99
89.5	48,877		0.0000	1.0000	28.74
90.5	48,877		0.0000	1.0000	28.74
91.5	52,735		0.0000	1.0000	28.74
92.5	52,735	285	0.0054	0.9946	28.74
93.5	52,450	193	0.0037	0.9963	28.58
94.5	51,078		0.0000	1.0000	28.48
95.5	50,618		0.0000	1.0000	28.48
96.5	50,618		0.0000	1.0000	28.48
97.5	43,954		0.0000	1.0000	28.48
98.5	34,086		0.0000	1.0000	28.48
99.5	31,267	66	0.0021	0.9979	28.48
100.5	31,201		0.0000	1.0000	28.42
101.5	31,139	435	0.0140	0.9860	28.42
102.5	30,704		0.0000	1.0000	28.02
103.5	29,520		0.0000	1.0000	28.02
104.5	29,520		0.0000	1.0000	28.02
105.5	27,759		0.0000	1.0000	28.02
106.5	25,244		0.0000	1.0000	28.02
107.5	24,558		0.0000	1.0000	28.02
108.5	23,062		0.0000	1.0000	28.02
109.5	22,211		0.0000	1.0000	28.02
110.5	22,211		0.0000	1.0000	28.02
111.5	15,853	0	0.0000	1.0000	28.02
112.5	15,853	327	0.0206	0.9794	28.02
113.5	15,515		0.0000	1.0000	27.44
114.5	15,455		0.0000	1.0000	27.44
115.5	15,455		0.0000	1.0000	27.44
116.5	3,898		0.0000	1.0000	27.44
117.5	2,197		0.0000	1.0000	27.44
118.5	2,197		0.0000	1.0000	27.44

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 307.00 WELLS AND SPRINGS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1885-2021 EXPERIENCE BAND 1968-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	2,197		0.0000	1.0000	27.44
120.5	1,510		0.0000	1.0000	27.44
121.5					27.44

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 307.00 WELLS AND SPRINGS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,385,504		0.0000	1.0000	100.00
0.5	5,426,449		0.0000	1.0000	100.00
1.5	7,418,998	82,336	0.0111	0.9889	100.00
2.5	7,275,096		0.0000	1.0000	98.89
3.5	7,187,862	2,784	0.0004	0.9996	98.89
4.5	7,427,287	2,565	0.0003	0.9997	98.85
5.5	7,362,472	4,394	0.0006	0.9994	98.82
6.5	6,297,467	5,293	0.0008	0.9992	98.76
7.5	6,134,501	24,731	0.0040	0.9960	98.68
8.5	5,895,693	6,789	0.0012	0.9988	98.28
9.5	5,953,529	371	0.0001	0.9999	98.16
10.5	5,810,702	56,827	0.0098	0.9902	98.16
11.5	6,663,419	23,988	0.0036	0.9964	97.20
12.5	6,775,394		0.0000	1.0000	96.85
13.5	6,875,471	18,886	0.0027	0.9973	96.85
14.5	6,643,679	5,268	0.0008	0.9992	96.58
15.5	6,666,064	2,517	0.0004	0.9996	96.51
16.5	6,756,323	188,210	0.0279	0.9721	96.47
17.5	5,701,199	40,954	0.0072	0.9928	93.78
18.5	5,669,421	1,343,150	0.2369	0.7631	93.11
19.5	4,312,595	2,088	0.0005	0.9995	71.05
20.5	4,214,826	2,694	0.0006	0.9994	71.02
21.5	3,469,066	5,321	0.0015	0.9985	70.97
22.5	3,510,618	29,841	0.0085	0.9915	70.86
23.5	3,586,025	3,248	0.0009	0.9991	70.26
24.5	3,567,560	11,483	0.0032	0.9968	70.20
25.5	3,640,352	174,996	0.0481	0.9519	69.97
26.5	3,455,871	11,794	0.0034	0.9966	66.61
27.5	3,487,048	81,537	0.0234	0.9766	66.38
28.5	3,363,391	115,665	0.0344	0.9656	64.83
29.5	3,154,534	46,405	0.0147	0.9853	62.60
30.5	3,034,573	33,209	0.0109	0.9891	61.68
31.5	2,067,134	9,115	0.0044	0.9956	61.00
32.5	2,141,828	60,724	0.0284	0.9716	60.73
33.5	1,879,483	3,355	0.0018	0.9982	59.01
34.5	1,614,558	37,844	0.0234	0.9766	58.91
35.5	1,646,956	1,478	0.0009	0.9991	57.52
36.5	1,596,387	7,614	0.0048	0.9952	57.47
37.5	1,564,329	264	0.0002	0.9998	57.20
38.5	1,420,827	6,853	0.0048	0.9952	57.19

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 307.00 WELLS AND SPRINGS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,131,400	76	0.0001	0.9999	56.91
40.5	1,047,105	3,309	0.0032	0.9968	56.91
41.5	955,639	50,060	0.0524	0.9476	56.73
42.5	868,206	3,174	0.0037	0.9963	53.76
43.5	698,457	7,858	0.0113	0.9887	53.56
44.5	686,573	22,647	0.0330	0.9670	52.96
45.5	557,659	146	0.0003	0.9997	51.21
46.5	560,574		0.0000	1.0000	51.20
47.5	545,727	15,523	0.0284	0.9716	51.20
48.5	450,861	8,216	0.0182	0.9818	49.74
49.5	340,801	3,500	0.0103	0.9897	48.84
50.5	306,020	13,072	0.0427	0.9573	48.33
51.5	287,981	2,880	0.0100	0.9900	46.27
52.5	223,386	9,365	0.0419	0.9581	45.81
53.5	208,193	1,442	0.0069	0.9931	43.89
54.5	203,899		0.0000	1.0000	43.58
55.5	151,435	2,839	0.0187	0.9813	43.58
56.5	139,217	15,909	0.1143	0.8857	42.77
57.5	122,077		0.0000	1.0000	37.88
58.5	113,407		0.0000	1.0000	37.88
59.5	110,398	790	0.0072	0.9928	37.88
60.5	107,456	1,261	0.0117	0.9883	37.61
61.5	60,095	148	0.0025	0.9975	37.17
62.5	61,599	1,910	0.0310	0.9690	37.07
63.5	58,998	949	0.0161	0.9839	35.93
64.5	60,707		0.0000	1.0000	35.35
65.5	59,104		0.0000	1.0000	35.35
66.5	48,186		0.0000	1.0000	35.35
67.5	33,563	1,294	0.0386	0.9614	35.35
68.5	19,268		0.0000	1.0000	33.98
69.5	19,268	892	0.0463	0.9537	33.98
70.5	19,767	1,661	0.0840	0.9160	32.41
71.5	18,007		0.0000	1.0000	29.69
72.5	18,007	58	0.0032	0.9968	29.69
73.5	22,407	3,245	0.1448	0.8552	29.59
74.5	21,996	5,323	0.2420	0.7580	25.31
75.5	16,909	277	0.0164	0.9836	19.18
76.5	12,311	53	0.0043	0.9957	18.87
77.5	20,622		0.0000	1.0000	18.79
78.5	30,490		0.0000	1.0000	18.79

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 307.00 WELLS AND SPRINGS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	33,309	14	0.0004	0.9996	18.79
80.5	32,465	1,043	0.0321	0.9679	18.78
81.5	31,410		0.0000	1.0000	18.18
82.5	28,864		0.0000	1.0000	18.18
83.5	29,807		0.0000	1.0000	18.18
84.5	26,752		0.0000	1.0000	18.18
85.5	28,513		0.0000	1.0000	18.18
86.5	29,778	1,072	0.0360	0.9640	18.18
87.5	29,452		0.0000	1.0000	17.52
88.5	30,948		0.0000	1.0000	17.52
89.5	32,234		0.0000	1.0000	17.52
90.5	32,234		0.0000	1.0000	17.52
91.5	38,583		0.0000	1.0000	17.52
92.5	38,583	285	0.0074	0.9926	17.52
93.5	38,309	193	0.0050	0.9950	17.39
94.5	36,997		0.0000	1.0000	17.30
95.5	36,537		0.0000	1.0000	17.30
96.5	48,094		0.0000	1.0000	17.30
97.5	41,430		0.0000	1.0000	17.30
98.5	31,562		0.0000	1.0000	17.30
99.5	28,743	66	0.0023	0.9977	17.30
100.5	29,691		0.0000	1.0000	17.26
101.5	31,139	435	0.0140	0.9860	17.26
102.5	30,704		0.0000	1.0000	17.02
103.5	29,520		0.0000	1.0000	17.02
104.5	29,520		0.0000	1.0000	17.02
105.5	27,759		0.0000	1.0000	17.02
106.5	25,244		0.0000	1.0000	17.02
107.5	24,558		0.0000	1.0000	17.02
108.5	23,062		0.0000	1.0000	17.02
109.5	22,211		0.0000	1.0000	17.02
110.5	22,211		0.0000	1.0000	17.02
111.5	15,853	0	0.0000	1.0000	17.02
112.5	15,853	327	0.0206	0.9794	17.02
113.5	15,515		0.0000	1.0000	16.67
114.5	15,455		0.0000	1.0000	16.67
115.5	15,455		0.0000	1.0000	16.67
116.5	3,898		0.0000	1.0000	16.67
117.5	2,197		0.0000	1.0000	16.67
118.5	2,197		0.0000	1.0000	16.67

PENNSYLVANIA-AMERICAN WATER COMPANY

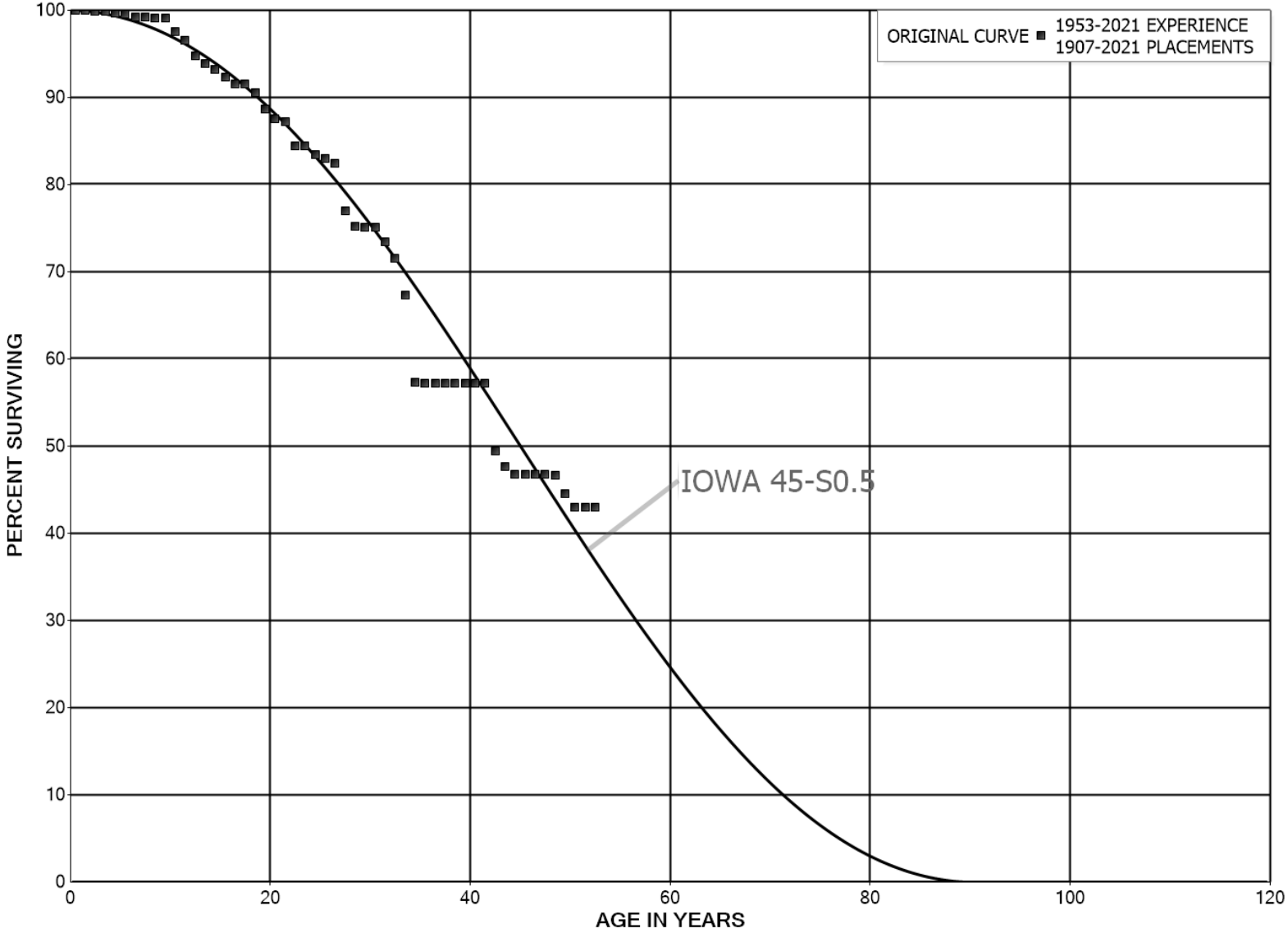
ACCOUNT 307.00 WELLS AND SPRINGS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	2,197		0.0000	1.0000	16.67
120.5	1,510		0.0000	1.0000	16.67
121.5					16.67

PENNSYLVANIA-AMERICAN WATER COMPANY
ACCOUNT 310.00 POWER GENERATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 310.00 POWER GENERATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1907-2021 EXPERIENCE BAND 1953-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	19,181,711	2,600	0.0001	0.9999	100.00
0.5	19,207,387	10,729	0.0006	0.9994	99.99
1.5	18,934,275	10,900	0.0006	0.9994	99.93
2.5	18,645,413	5,355	0.0003	0.9997	99.87
3.5	18,185,545	43,858	0.0024	0.9976	99.84
4.5	17,917,919	24,826	0.0014	0.9986	99.60
5.5	17,771,527	52,595	0.0030	0.9970	99.47
6.5	16,981,082	5,673	0.0003	0.9997	99.17
7.5	16,370,078	10,583	0.0006	0.9994	99.14
8.5	10,855,108	7,001	0.0006	0.9994	99.07
9.5	4,617,902	72,317	0.0157	0.9843	99.01
10.5	4,153,098	38,809	0.0093	0.9907	97.46
11.5	4,106,528	78,851	0.0192	0.9808	96.55
12.5	3,900,890	35,118	0.0090	0.9910	94.70
13.5	3,731,986	27,144	0.0073	0.9927	93.84
14.5	3,598,869	33,403	0.0093	0.9907	93.16
15.5	3,203,908	26,626	0.0083	0.9917	92.30
16.5	2,951,056	1,674	0.0006	0.9994	91.53
17.5	2,867,420	31,129	0.0109	0.9891	91.48
18.5	2,598,158	53,677	0.0207	0.9793	90.48
19.5	2,272,721	29,838	0.0131	0.9869	88.61
20.5	2,244,858	5,774	0.0026	0.9974	87.45
21.5	2,161,394	69,159	0.0320	0.9680	87.23
22.5	1,842,219		0.0000	1.0000	84.43
23.5	1,821,873	22,698	0.0125	0.9875	84.43
24.5	759,054	3,752	0.0049	0.9951	83.38
25.5	747,370	5,591	0.0075	0.9925	82.97
26.5	740,702	48,087	0.0649	0.9351	82.35
27.5	605,593	14,729	0.0243	0.9757	77.00
28.5	574,095	208	0.0004	0.9996	75.13
29.5	512,407		0.0000	1.0000	75.10
30.5	472,837	10,813	0.0229	0.9771	75.10
31.5	462,024	11,600	0.0251	0.9749	73.39
32.5	456,177	27,374	0.0600	0.9400	71.54
33.5	428,803	63,863	0.1489	0.8511	67.25
34.5	364,940	165	0.0005	0.9995	57.23
35.5	364,775	13	0.0000	1.0000	57.21
36.5	364,762	283	0.0008	0.9992	57.21
37.5	364,479		0.0000	1.0000	57.16
38.5	374,545		0.0000	1.0000	57.16

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 310.00 POWER GENERATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1907-2021 EXPERIENCE BAND 1953-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	331,206		0.0000	1.0000	57.16
40.5	330,621		0.0000	1.0000	57.16
41.5	305,544	41,460	0.1357	0.8643	57.16
42.5	264,084	9,761	0.0370	0.9630	49.41
43.5	254,323	4,487	0.0176	0.9824	47.58
44.5	249,836		0.0000	1.0000	46.74
45.5	256,086	97	0.0004	0.9996	46.74
46.5	217,676		0.0000	1.0000	46.72
47.5	165,361	336	0.0020	0.9980	46.72
48.5	164,889	7,456	0.0452	0.9548	46.63
49.5	149,560	5,093	0.0341	0.9659	44.52
50.5	144,467		0.0000	1.0000	43.00
51.5	144,261		0.0000	1.0000	43.00
52.5	99,058	257	0.0026	0.9974	43.00
53.5	75,740	7,592	0.1002	0.8998	42.89
54.5	60,829		0.0000	1.0000	38.59
55.5	60,687		0.0000	1.0000	38.59
56.5	54,668	3,792	0.0694	0.9306	38.59
57.5	50,877	1,009	0.0198	0.9802	35.92
58.5	48,927		0.0000	1.0000	35.20
59.5	48,927	18,823	0.3847	0.6153	35.20
60.5	30,104	1,266	0.0420	0.9580	21.66
61.5	28,839		0.0000	1.0000	20.75
62.5	28,732		0.0000	1.0000	20.75
63.5	23,396		0.0000	1.0000	20.75
64.5	22,218		0.0000	1.0000	20.75
65.5	22,218		0.0000	1.0000	20.75
66.5	22,218		0.0000	1.0000	20.75
67.5	13,879		0.0000	1.0000	20.75
68.5	13,879		0.0000	1.0000	20.75
69.5	13,879		0.0000	1.0000	20.75
70.5	13,879		0.0000	1.0000	20.75
71.5	13,879		0.0000	1.0000	20.75
72.5	13,879		0.0000	1.0000	20.75
73.5	13,879		0.0000	1.0000	20.75
74.5	13,879		0.0000	1.0000	20.75
75.5	13,879		0.0000	1.0000	20.75
76.5	13,879		0.0000	1.0000	20.75
77.5	13,878		0.0000	1.0000	20.75
78.5	13,878		0.0000	1.0000	20.75

PENNSYLVANIA-AMERICAN WATER COMPANY

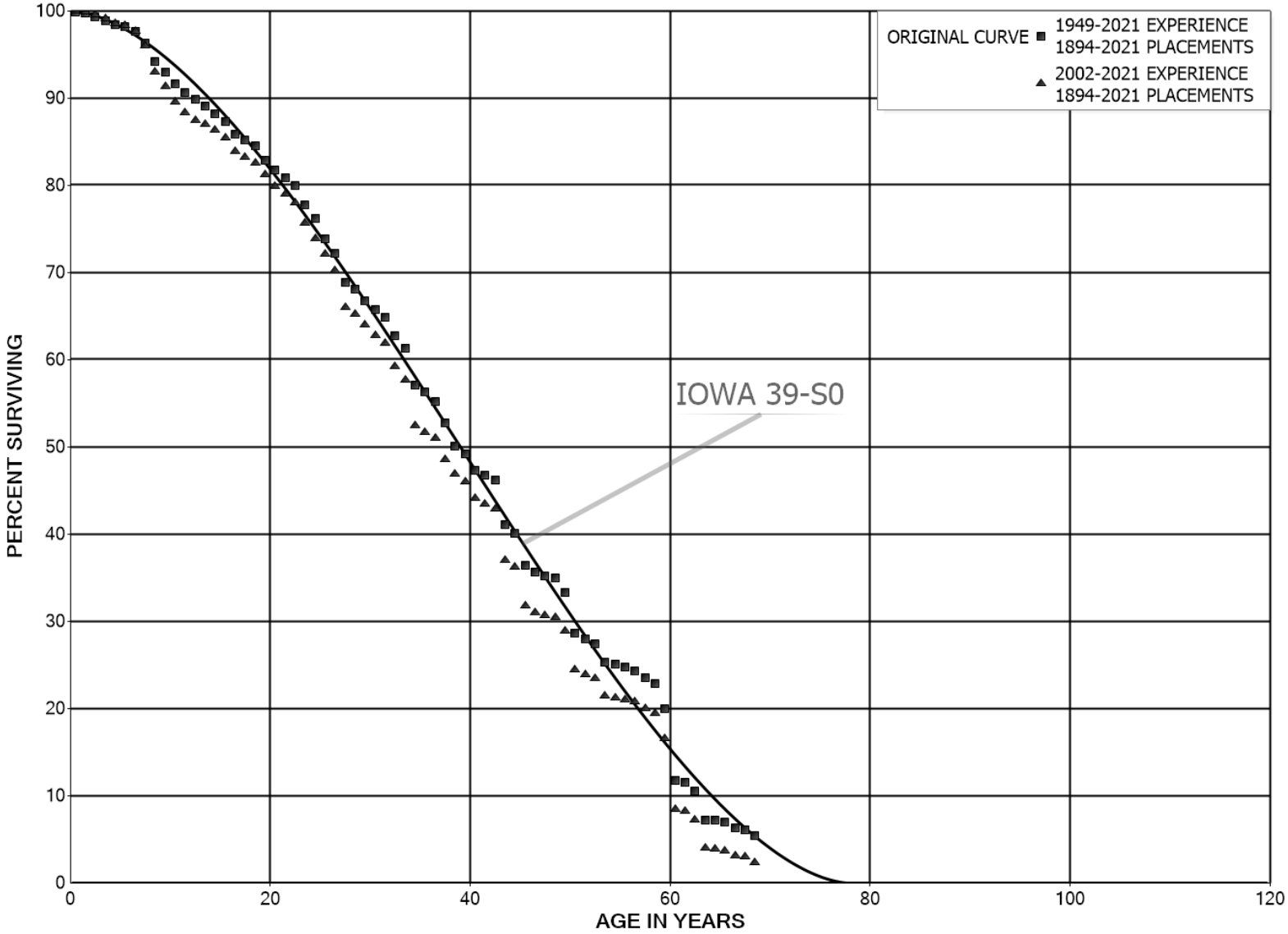
ACCOUNT 310.00 POWER GENERATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1907-2021 EXPERIENCE BAND 1953-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	13,878		0.0000	1.0000	20.75
80.5	13,878		0.0000	1.0000	20.75
81.5	10,939		0.0000	1.0000	20.75
82.5	10,939		0.0000	1.0000	20.75
83.5	10,939		0.0000	1.0000	20.75
84.5	6,419		0.0000	1.0000	20.75
85.5	3,610		0.0000	1.0000	20.75
86.5	3,610		0.0000	1.0000	20.75
87.5	3,610		0.0000	1.0000	20.75
88.5	3,610		0.0000	1.0000	20.75
89.5	3,610		0.0000	1.0000	20.75
90.5					20.75

PENNSYLVANIA-AMERICAN WATER COMPANY
ACCOUNTS 311.20 THROUGH 311.54 PUMPING EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNTS 311.20 THROUGH 311.54 PUMPING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1894-2021 EXPERIENCE BAND 1949-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	120,320,210	132,610	0.0011	0.9989	100.00
0.5	117,277,416	224,993	0.0019	0.9981	99.89
1.5	112,488,764	421,819	0.0037	0.9963	99.70
2.5	110,023,992	517,147	0.0047	0.9953	99.32
3.5	97,329,316	432,470	0.0044	0.9956	98.86
4.5	93,658,350	275,303	0.0029	0.9971	98.42
5.5	91,622,684	503,061	0.0055	0.9945	98.13
6.5	89,435,044	1,230,084	0.0138	0.9862	97.59
7.5	81,488,129	1,714,843	0.0210	0.9790	96.25
8.5	77,458,107	1,028,937	0.0133	0.9867	94.22
9.5	74,573,196	1,073,460	0.0144	0.9856	92.97
10.5	73,847,799	842,633	0.0114	0.9886	91.63
11.5	71,727,248	635,063	0.0089	0.9911	90.59
12.5	69,346,949	552,750	0.0080	0.9920	89.78
13.5	67,431,334	650,550	0.0096	0.9904	89.07
14.5	64,126,855	669,255	0.0104	0.9896	88.21
15.5	60,026,177	991,061	0.0165	0.9835	87.29
16.5	58,244,552	489,563	0.0084	0.9916	85.85
17.5	56,796,024	447,554	0.0079	0.9921	85.13
18.5	52,981,897	1,003,187	0.0189	0.9811	84.46
19.5	50,145,014	716,491	0.0143	0.9857	82.86
20.5	46,978,966	464,408	0.0099	0.9901	81.67
21.5	43,530,877	523,398	0.0120	0.9880	80.87
22.5	39,144,553	1,048,623	0.0268	0.9732	79.89
23.5	36,788,228	734,045	0.0200	0.9800	77.75
24.5	32,966,295	1,017,510	0.0309	0.9691	76.20
25.5	30,433,608	673,321	0.0221	0.9779	73.85
26.5	26,424,144	1,232,580	0.0466	0.9534	72.22
27.5	24,896,746	278,727	0.0112	0.9888	68.85
28.5	22,507,217	455,060	0.0202	0.9798	68.08
29.5	19,959,199	306,647	0.0154	0.9846	66.70
30.5	18,617,328	231,693	0.0124	0.9876	65.68
31.5	13,950,006	454,292	0.0326	0.9674	64.86
32.5	12,941,419	293,599	0.0227	0.9773	62.75
33.5	12,275,122	859,924	0.0701	0.9299	61.32
34.5	10,722,121	140,284	0.0131	0.9869	57.03
35.5	10,284,954	202,573	0.0197	0.9803	56.28
36.5	9,498,013	420,654	0.0443	0.9557	55.17
37.5	8,824,171	445,150	0.0504	0.9496	52.73
38.5	8,142,683	141,270	0.0173	0.9827	50.07

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNTS 311.20 THROUGH 311.54 PUMPING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1894-2021 EXPERIENCE BAND 1949-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	7,320,607	282,866	0.0386	0.9614	49.20
40.5	6,537,220	82,726	0.0127	0.9873	47.30
41.5	6,313,578	71,502	0.0113	0.9887	46.70
42.5	6,060,154	671,956	0.1109	0.8891	46.17
43.5	5,559,818	138,694	0.0249	0.9751	41.05
44.5	5,404,277	494,575	0.0915	0.9085	40.03
45.5	10,533,617	223,020	0.0212	0.9788	36.36
46.5	10,210,233	121,631	0.0119	0.9881	35.59
47.5	10,060,180	54,706	0.0054	0.9946	35.17
48.5	4,283,530	207,006	0.0483	0.9517	34.98
49.5	3,661,895	518,378	0.1416	0.8584	33.29
50.5	2,882,456	67,224	0.0233	0.9767	28.58
51.5	2,838,748	56,564	0.0199	0.9801	27.91
52.5	2,538,836	190,086	0.0749	0.9251	27.35
53.5	2,176,937	24,566	0.0113	0.9887	25.31
54.5	2,152,905	29,369	0.0136	0.9864	25.02
55.5	2,109,920	32,151	0.0152	0.9848	24.68
56.5	1,880,848	61,330	0.0326	0.9674	24.30
57.5	1,614,429	49,239	0.0305	0.9695	23.51
58.5	1,545,618	195,923	0.1268	0.8732	22.79
59.5	1,339,365	547,150	0.4085	0.5915	19.90
60.5	826,695	18,912	0.0229	0.9771	11.77
61.5	717,713	65,308	0.0910	0.9090	11.50
62.5	628,190	197,822	0.3149	0.6851	10.46
63.5	444,183	2,394	0.0054	0.9946	7.16
64.5	394,223	11,048	0.0280	0.9720	7.13
65.5	376,317	35,748	0.0950	0.9050	6.93
66.5	337,790	10,075	0.0298	0.9702	6.27
67.5	316,500	34,260	0.1082	0.8918	6.08
68.5	267,221	1,540	0.0058	0.9942	5.42
69.5	230,514	6,081	0.0264	0.9736	5.39
70.5	208,356	8,839	0.0424	0.9576	5.25
71.5	195,982	11,954	0.0610	0.9390	5.03
72.5	204,302	1,735	0.0085	0.9915	4.72
73.5	200,844	1,240	0.0062	0.9938	4.68
74.5	203,074	2,652	0.0131	0.9869	4.65
75.5	200,212	195	0.0010	0.9990	4.59
76.5	199,349	7,004	0.0351	0.9649	4.59
77.5	189,155	673	0.0036	0.9964	4.42
78.5	188,518	465	0.0025	0.9975	4.41

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNTS 311.20 THROUGH 311.54 PUMPING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1894-2021 EXPERIENCE BAND 1949-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	187,074	1,823	0.0097	0.9903	4.40
80.5	175,998	7,698	0.0437	0.9563	4.36
81.5	164,030	5,803	0.0354	0.9646	4.16
82.5	127,738	23,987	0.1878	0.8122	4.02
83.5	271,027	541	0.0020	0.9980	3.26
84.5	268,845	1,222	0.0045	0.9955	3.26
85.5	266,921	206,666	0.7743	0.2257	3.24
86.5	59,961	473	0.0079	0.9921	0.73
87.5	50,452	8,500	0.1685	0.8315	0.73
88.5	41,759	3,141	0.0752	0.9248	0.60
89.5	34,118	6,126	0.1795	0.8205	0.56
90.5	24,383	1,668	0.0684	0.9316	0.46
91.5	22,180		0.0000	1.0000	0.43
92.5	31,315		0.0000	1.0000	0.43
93.5	30,791		0.0000	1.0000	0.43
94.5	30,222	1,279	0.0423	0.9577	0.43
95.5	28,872		0.0000	1.0000	0.41
96.5	28,641	514	0.0180	0.9820	0.41
97.5	28,127	1,597	0.0568	0.9432	0.40
98.5	26,500		0.0000	1.0000	0.38
99.5	26,500	30	0.0011	0.9989	0.38
100.5	22,701	360	0.0159	0.9841	0.38
101.5	20,651	67	0.0032	0.9968	0.37
102.5	12,556		0.0000	1.0000	0.37
103.5	10,432	565	0.0542	0.9458	0.37
104.5	8,836	461	0.0522	0.9478	0.35
105.5	10,144		0.0000	1.0000	0.33
106.5	16,874	315	0.0187	0.9813	0.33
107.5	16,558	5,628	0.3399	0.6601	0.33
108.5	9,090	6,730	0.7404	0.2596	0.22
109.5	2,360		0.0000	1.0000	0.06
110.5	1,149		0.0000	1.0000	0.06
111.5	3,876		0.0000	1.0000	0.06
112.5	3,375		0.0000	1.0000	0.06
113.5	3,375	3,375	1.0000		0.06
114.5					
115.5					
116.5					
117.5	646		0.0000		
118.5	646		0.0000		
119.5	646	646	1.0000		
120.5					

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNTS 311.20 THROUGH 311.54 PUMPING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1894-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	72,307,618	12,000	0.0002	0.9998	100.00
0.5	67,119,475	98,591	0.0015	0.9985	99.98
1.5	65,267,999	247,092	0.0038	0.9962	99.84
2.5	67,844,614	271,543	0.0040	0.9960	99.46
3.5	57,534,291	334,759	0.0058	0.9942	99.06
4.5	57,585,100	140,746	0.0024	0.9976	98.48
5.5	56,645,689	331,277	0.0058	0.9942	98.24
6.5	58,322,887	1,034,345	0.0177	0.9823	97.67
7.5	51,187,411	1,603,092	0.0313	0.9687	95.94
8.5	49,549,786	854,910	0.0173	0.9827	92.93
9.5	48,927,499	972,456	0.0199	0.9801	91.33
10.5	48,835,134	694,880	0.0142	0.9858	89.51
11.5	51,266,267	474,988	0.0093	0.9907	88.24
12.5	50,555,051	262,673	0.0052	0.9948	87.42
13.5	49,652,582	414,387	0.0083	0.9917	86.97
14.5	47,411,509	472,326	0.0100	0.9900	86.24
15.5	45,531,327	797,056	0.0175	0.9825	85.38
16.5	46,321,544	398,569	0.0086	0.9914	83.89
17.5	45,304,464	348,388	0.0077	0.9923	83.17
18.5	42,263,127	717,147	0.0170	0.9830	82.53
19.5	40,724,336	647,791	0.0159	0.9841	81.13
20.5	38,220,010	426,648	0.0112	0.9888	79.84
21.5	35,045,119	440,357	0.0126	0.9874	78.95
22.5	31,037,502	952,373	0.0307	0.9693	77.95
23.5	28,878,976	648,421	0.0225	0.9775	75.56
24.5	25,167,923	623,827	0.0248	0.9752	73.86
25.5	23,068,949	581,299	0.0252	0.9748	72.03
26.5	19,255,862	1,158,359	0.0602	0.9398	70.22
27.5	17,835,204	215,245	0.0121	0.9879	65.99
28.5	15,569,007	293,908	0.0189	0.9811	65.20
29.5	13,697,249	272,066	0.0199	0.9801	63.97
30.5	13,021,254	186,159	0.0143	0.9857	62.70
31.5	8,435,117	363,457	0.0431	0.9569	61.80
32.5	8,733,529	218,728	0.0250	0.9750	59.14
33.5	8,306,197	757,101	0.0911	0.9089	57.66
34.5	7,016,216	109,519	0.0156	0.9844	52.40
35.5	6,657,214	78,666	0.0118	0.9882	51.58
36.5	6,363,508	309,781	0.0487	0.9513	50.97
37.5	5,938,330	201,941	0.0340	0.9660	48.49
38.5	5,575,152	107,719	0.0193	0.9807	46.84

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNTS 311.20 THROUGH 311.54 PUMPING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1894-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,785,003	193,382	0.0404	0.9596	45.94
40.5	4,711,680	68,649	0.0146	0.9854	44.08
41.5	4,564,775	58,270	0.0128	0.9872	43.44
42.5	4,335,801	596,755	0.1376	0.8624	42.88
43.5	4,009,516	87,036	0.0217	0.9783	36.98
44.5	3,923,418	484,572	0.1235	0.8765	36.18
45.5	9,094,336	208,204	0.0229	0.9771	31.71
46.5	8,973,849	116,842	0.0130	0.9870	30.99
47.5	9,515,461	51,343	0.0054	0.9946	30.58
48.5	3,769,327	190,717	0.0506	0.9494	30.42
49.5	3,252,602	505,377	0.1554	0.8446	28.88
50.5	2,511,864	60,173	0.0240	0.9760	24.39
51.5	2,490,998	43,447	0.0174	0.9826	23.81
52.5	2,208,928	184,096	0.0833	0.9167	23.39
53.5	1,843,863	21,924	0.0119	0.9881	21.44
54.5	1,865,963	16,499	0.0088	0.9912	21.19
55.5	1,842,148	24,674	0.0134	0.9866	21.00
56.5	1,624,126	57,497	0.0354	0.9646	20.72
57.5	1,364,327	43,900	0.0322	0.9678	19.98
58.5	1,303,331	191,868	0.1472	0.8528	19.34
59.5	1,115,473	546,128	0.4896	0.5104	16.49
60.5	605,187	18,750	0.0310	0.9690	8.42
61.5	500,401	62,034	0.1240	0.8760	8.16
62.5	414,277	187,166	0.4518	0.5482	7.15
63.5	241,117	2,392	0.0099	0.9901	3.92
64.5	192,194	11,048	0.0575	0.9425	3.88
65.5	175,350	25,899	0.1477	0.8523	3.66
66.5	152,218	8,570	0.0563	0.9437	3.12
67.5	137,324	30,661	0.2233	0.7767	2.94
68.5	97,912	1,034	0.0106	0.9894	2.28
69.5	61,788	5,180	0.0838	0.9162	2.26
70.5	71,417	7,966	0.1115	0.8885	2.07
71.5	65,008	11,128	0.1712	0.8288	1.84
72.5	93,412	1,385	0.0148	0.9852	1.52
73.5	134,285	788	0.0059	0.9941	1.50
74.5	138,050	2,652	0.0192	0.9808	1.49
75.5	135,889		0.0000	1.0000	1.46
76.5	137,964	7,004	0.0508	0.9492	1.46
77.5	142,932	673	0.0047	0.9953	1.39
78.5	144,196	465	0.0032	0.9968	1.38

PENNSYLVANIA-AMERICAN WATER COMPANY

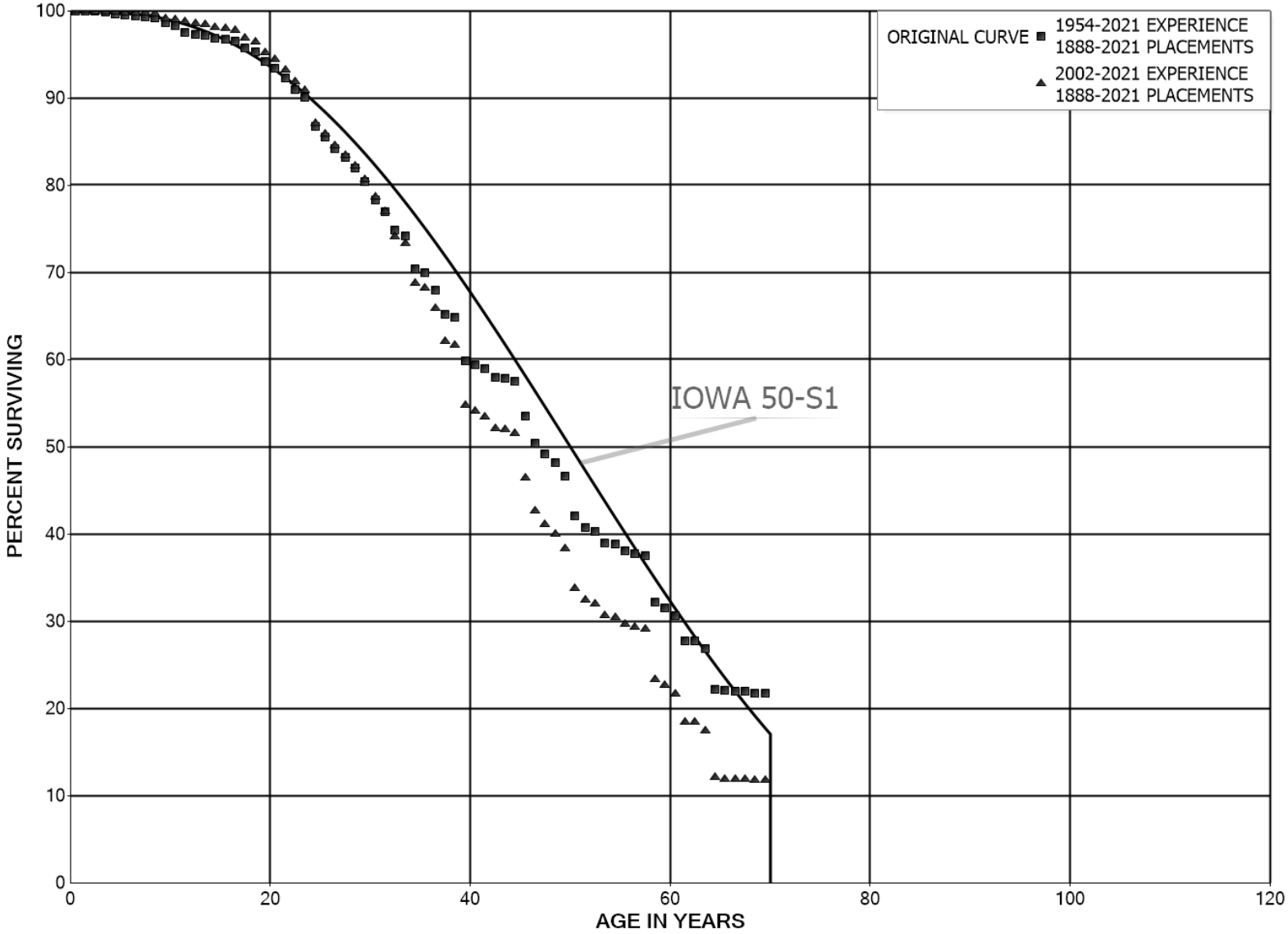
ACCOUNTS 311.20 THROUGH 311.54 PUMPING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1894-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	147,251	1,823	0.0124	0.9876	1.38
80.5	136,175	7,698	0.0565	0.9435	1.36
81.5	124,732	99	0.0008	0.9992	1.29
82.5	94,679	13,426	0.1418	0.8582	1.28
83.5	249,353	541	0.0022	0.9978	1.10
84.5	247,740	1,068	0.0043	0.9957	1.10
85.5	246,042	206,666	0.8400	0.1600	1.09
86.5	39,314	416	0.0106	0.9894	0.18
87.5	29,861	7,676	0.2571	0.7429	0.17
88.5	22,022	2,719	0.1235	0.8765	0.13
89.5	14,803	6,126	0.4138	0.5862	0.11
90.5	8,837	1,668	0.1888	0.8112	0.07
91.5	9,027		0.0000	1.0000	0.05
92.5	20,093		0.0000	1.0000	0.05
93.5	21,257		0.0000	1.0000	0.05
94.5	21,927	1,279	0.0583	0.9417	0.05
95.5	24,436		0.0000	1.0000	0.05
96.5	24,205		0.0000	1.0000	0.05
97.5	24,205	1,597	0.0660	0.9340	0.05
98.5	24,419		0.0000	1.0000	0.05
99.5	24,419	30	0.0012	0.9988	0.05
100.5	21,831		0.0000	1.0000	0.05
101.5	20,651	67	0.0032	0.9968	0.05
102.5	12,556		0.0000	1.0000	0.05
103.5	10,432	565	0.0542	0.9458	0.05
104.5	8,836	461	0.0522	0.9478	0.04
105.5	10,144		0.0000	1.0000	0.04
106.5	16,874	315	0.0187	0.9813	0.04
107.5	16,558	5,628	0.3399	0.6601	0.04
108.5	9,090	6,730	0.7404	0.2596	0.03
109.5	2,360		0.0000	1.0000	0.01
110.5	1,149		0.0000	1.0000	0.01
111.5	3,876		0.0000	1.0000	0.01
112.5	3,375		0.0000	1.0000	0.01
113.5	3,375	3,375	1.0000		0.01
114.5					
115.5					
116.5					
117.5	646		0.0000		
118.5	646		0.0000		
119.5	646	646	1.0000		
120.5					

PENNSYLVANIA-AMERICAN WATER COMPANY
ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1888-2021 EXPERIENCE BAND 1954-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	253,190,875		0.0000	1.0000	100.00
0.5	241,449,354	117,154	0.0005	0.9995	100.00
1.5	246,270,607	35,974	0.0001	0.9999	99.95
2.5	243,560,286	162,247	0.0007	0.9993	99.94
3.5	195,926,547	486,509	0.0025	0.9975	99.87
4.5	194,918,614	275,524	0.0014	0.9986	99.62
5.5	195,218,934	115,841	0.0006	0.9994	99.48
6.5	196,526,459	240,667	0.0012	0.9988	99.42
7.5	193,898,801	204,961	0.0011	0.9989	99.30
8.5	189,145,367	1,130,865	0.0060	0.9940	99.20
9.5	167,050,518	597,278	0.0036	0.9964	98.60
10.5	156,638,853	1,210,478	0.0077	0.9923	98.25
11.5	155,011,404	254,630	0.0016	0.9984	97.49
12.5	153,827,283	192,193	0.0012	0.9988	97.33
13.5	152,854,043	516,342	0.0034	0.9966	97.21
14.5	151,644,086	237,850	0.0016	0.9984	96.88
15.5	144,961,928	396,222	0.0027	0.9973	96.73
16.5	146,772,318	1,150,993	0.0078	0.9922	96.46
17.5	145,746,920	692,034	0.0047	0.9953	95.71
18.5	144,941,347	1,621,201	0.0112	0.9888	95.25
19.5	142,447,421	1,207,606	0.0085	0.9915	94.19
20.5	140,233,311	1,727,794	0.0123	0.9877	93.39
21.5	138,097,183	1,912,252	0.0138	0.9862	92.24
22.5	126,336,900	1,184,157	0.0094	0.9906	90.96
23.5	124,238,747	4,633,173	0.0373	0.9627	90.11
24.5	109,488,929	1,618,359	0.0148	0.9852	86.75
25.5	106,929,097	1,604,655	0.0150	0.9850	85.47
26.5	100,297,798	1,157,764	0.0115	0.9885	84.18
27.5	96,642,078	1,399,940	0.0145	0.9855	83.21
28.5	71,088,905	1,377,730	0.0194	0.9806	82.01
29.5	59,314,672	1,597,816	0.0269	0.9731	80.42
30.5	52,176,217	885,745	0.0170	0.9830	78.25
31.5	30,580,142	848,549	0.0277	0.9723	76.92
32.5	25,461,536	223,272	0.0088	0.9912	74.79
33.5	19,636,625	989,767	0.0504	0.9496	74.13
34.5	18,580,718	123,425	0.0066	0.9934	70.40
35.5	17,906,127	503,785	0.0281	0.9719	69.93
36.5	14,992,219	611,032	0.0408	0.9592	67.96
37.5	14,340,956	71,824	0.0050	0.9950	65.19
38.5	14,066,825	1,089,139	0.0774	0.9226	64.86

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1888-2021 EXPERIENCE BAND 1954-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	10,076,781	71,449	0.0071	0.9929	59.84
40.5	9,991,439	86,947	0.0087	0.9913	59.42
41.5	9,899,283	158,922	0.0161	0.9839	58.90
42.5	9,728,571	21,703	0.0022	0.9978	57.96
43.5	9,707,496	57,975	0.0060	0.9940	57.83
44.5	9,697,570	664,317	0.0685	0.9315	57.48
45.5	9,295,589	540,835	0.0582	0.9418	53.54
46.5	8,547,265	213,977	0.0250	0.9750	50.43
47.5	8,453,945	170,737	0.0202	0.9798	49.17
48.5	8,000,172	262,393	0.0328	0.9672	48.17
49.5	6,889,123	664,377	0.0964	0.9036	46.59
50.5	6,239,813	206,029	0.0330	0.9670	42.10
51.5	6,031,888	69,200	0.0115	0.9885	40.71
52.5	4,557,733	145,764	0.0320	0.9680	40.24
53.5	4,409,339	16,149	0.0037	0.9963	38.96
54.5	4,381,481	84,856	0.0194	0.9806	38.81
55.5	4,294,097	35,544	0.0083	0.9917	38.06
56.5	4,020,269	24,828	0.0062	0.9938	37.75
57.5	3,992,537	567,890	0.1422	0.8578	37.51
58.5	3,501,080	69,677	0.0199	0.9801	32.18
59.5	3,426,372	96,551	0.0282	0.9718	31.54
60.5	3,248,689	311,961	0.0960	0.9040	30.65
61.5	2,928,286	459	0.0002	0.9998	27.70
62.5	2,858,549	89,481	0.0313	0.9687	27.70
63.5	2,649,854	456,715	0.1724	0.8276	26.83
64.5	2,181,381	17,778	0.0081	0.9919	22.21
65.5	2,147,534	4,146	0.0019	0.9981	22.03
66.5	2,113,762	1,700	0.0008	0.9992	21.98
67.5	2,031,223	17,739	0.0087	0.9913	21.97
68.5	1,461,413	5,103	0.0035	0.9965	21.78
69.5	1,447,516	43,876	0.0303	0.9697	21.70
70.5	1,263,827	1,629	0.0013	0.9987	21.04
71.5	1,262,091	6,321	0.0050	0.9950	21.01
72.5	1,240,321	24	0.0000	1.0000	20.91
73.5	1,261,377	6,235	0.0049	0.9951	20.91
74.5	1,240,376	319	0.0003	0.9997	20.81
75.5	1,239,025	4,376	0.0035	0.9965	20.80
76.5	1,234,649	11,531	0.0093	0.9907	20.73
77.5	1,223,013	162	0.0001	0.9999	20.53
78.5	1,222,851	78,736	0.0644	0.9356	20.53

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1888-2021 EXPERIENCE BAND 1954-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,144,102	76	0.0001	0.9999	19.21
80.5	1,145,163	2,107	0.0018	0.9982	19.21
81.5	1,143,055	18,211	0.0159	0.9841	19.17
82.5	1,124,844	72,758	0.0647	0.9353	18.87
83.5	1,051,998	3,225	0.0031	0.9969	17.65
84.5	1,008,415		0.0000	1.0000	17.59
85.5	1,008,415	9,712	0.0096	0.9904	17.59
86.5	998,163	1,888	0.0019	0.9981	17.42
87.5	996,160		0.0000	1.0000	17.39
88.5	995,947	734	0.0007	0.9993	17.39
89.5	995,197	992	0.0010	0.9990	17.38
90.5	947,722	36,014	0.0380	0.9620	17.36
91.5	906,142	317	0.0003	0.9997	16.70
92.5	854,401	16,452	0.0193	0.9807	16.69
93.5	816,019	312	0.0004	0.9996	16.37
94.5	815,073	11,383	0.0140	0.9860	16.37
95.5	803,646	21,585	0.0269	0.9731	16.14
96.5	782,061	6,726	0.0086	0.9914	15.70
97.5	698,609	234	0.0003	0.9997	15.57
98.5	404,240	10,323	0.0255	0.9745	15.56
99.5	393,916	47,573	0.1208	0.8792	15.17
100.5	301,935	5	0.0000	1.0000	13.33
101.5	301,928	2,721	0.0090	0.9910	13.33
102.5	299,207	1,638	0.0055	0.9945	13.21
103.5	297,257	11,990	0.0403	0.9597	13.14
104.5	283,821	62,646	0.2207	0.7793	12.61
105.5	221,175		0.0000	1.0000	9.83
106.5	220,979		0.0000	1.0000	9.83
107.5	220,949	59,977	0.2714	0.7286	9.83
108.5	160,973	35,843	0.2227	0.7773	7.16
109.5	125,103		0.0000	1.0000	5.57
110.5	125,103	1,838	0.0147	0.9853	5.57
111.5	118,547		0.0000	1.0000	5.48
112.5	114,499		0.0000	1.0000	5.48
113.5	112,038		0.0000	1.0000	5.48
114.5	111,850		0.0000	1.0000	5.48
115.5	61,890		0.0000	1.0000	5.48
116.5	61,306		0.0000	1.0000	5.48
117.5	56,370		0.0000	1.0000	5.48
118.5	38,867	417	0.0107	0.9893	5.48

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1888-2021 EXPERIENCE BAND 1954-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	34,798		0.0000	1.0000	5.43
120.5	34,798	525	0.0151	0.9849	5.43
121.5	34,273		0.0000	1.0000	5.34
122.5	34,273		0.0000	1.0000	5.34
123.5	34,273		0.0000	1.0000	5.34
124.5	34,273		0.0000	1.0000	5.34
125.5	34,273	3,320	0.0969	0.9031	5.34
126.5	28,848		0.0000	1.0000	4.83
127.5	19,156		0.0000	1.0000	4.83
128.5	4,319		0.0000	1.0000	4.83
129.5	4,319		0.0000	1.0000	4.83
130.5	4,319		0.0000	1.0000	4.83
131.5	4,319		0.0000	1.0000	4.83
132.5	4,319		0.0000	1.0000	4.83
133.5					4.83

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1888-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	115,598,164		0.0000	1.0000	100.00
0.5	103,059,277	96,617	0.0009	0.9991	100.00
1.5	103,522,014	19,640	0.0002	0.9998	99.91
2.5	110,906,959	69,735	0.0006	0.9994	99.89
3.5	64,256,271	11,918	0.0002	0.9998	99.82
4.5	75,319,321	39,687	0.0005	0.9995	99.81
5.5	76,348,278	6,461	0.0001	0.9999	99.75
6.5	81,859,991	50,048	0.0006	0.9994	99.74
7.5	82,794,310	80,201	0.0010	0.9990	99.68
8.5	103,762,988	559,200	0.0054	0.9946	99.59
9.5	94,448,989	94,112	0.0010	0.9990	99.05
10.5	91,812,950	242,171	0.0026	0.9974	98.95
11.5	116,852,900	179,840	0.0015	0.9985	98.69
12.5	121,526,903	157,831	0.0013	0.9987	98.54
13.5	127,843,659	445,134	0.0035	0.9965	98.41
14.5	127,233,263	120,409	0.0009	0.9991	98.07
15.5	121,735,154	349,511	0.0029	0.9971	97.98
16.5	127,200,916	1,125,610	0.0088	0.9912	97.69
17.5	127,010,340	633,834	0.0050	0.9950	96.83
18.5	127,081,525	1,524,627	0.0120	0.9880	96.35
19.5	128,984,124	1,040,008	0.0081	0.9919	95.19
20.5	127,033,337	1,703,873	0.0134	0.9866	94.42
21.5	125,285,408	1,835,589	0.0147	0.9853	93.16
22.5	113,539,698	1,183,094	0.0104	0.9896	91.79
23.5	111,883,112	4,598,850	0.0411	0.9589	90.84
24.5	97,535,740	1,468,258	0.0151	0.9849	87.10
25.5	95,161,719	1,483,252	0.0156	0.9844	85.79
26.5	90,149,665	1,137,535	0.0126	0.9874	84.45
27.5	86,536,660	1,299,857	0.0150	0.9850	83.39
28.5	61,145,111	1,141,059	0.0187	0.9813	82.14
29.5	50,660,955	1,267,552	0.0250	0.9750	80.60
30.5	43,517,512	877,012	0.0202	0.9798	78.59
31.5	22,001,153	838,150	0.0381	0.9619	77.00
32.5	19,721,357	199,320	0.0101	0.9899	74.07
33.5	14,612,382	915,665	0.0627	0.9373	73.32
34.5	13,676,529	115,931	0.0085	0.9915	68.73
35.5	12,987,803	445,663	0.0343	0.9657	68.14
36.5	10,624,206	607,406	0.0572	0.9428	65.80
37.5	9,992,966	69,136	0.0069	0.9931	62.04
38.5	9,708,803	1,086,486	0.1119	0.8881	61.61

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1888-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,713,042	67,103	0.0117	0.9883	54.72
40.5	6,500,320	80,194	0.0123	0.9877	54.08
41.5	6,429,315	156,739	0.0244	0.9756	53.41
42.5	6,429,032	14,072	0.0022	0.9978	52.11
43.5	6,631,623	57,390	0.0087	0.9913	51.99
44.5	6,598,621	656,286	0.0995	0.9005	51.54
45.5	6,236,366	503,962	0.0808	0.9192	46.42
46.5	5,688,854	211,656	0.0372	0.9628	42.67
47.5	5,655,382	163,131	0.0288	0.9712	41.08
48.5	6,497,556	259,326	0.0399	0.9601	39.89
49.5	5,452,464	644,312	0.1182	0.8818	38.30
50.5	5,047,173	205,993	0.0408	0.9592	33.77
51.5	4,835,853	66,826	0.0138	0.9862	32.40
52.5	3,383,820	145,652	0.0430	0.9570	31.95
53.5	3,235,904	16,149	0.0050	0.9950	30.57
54.5	3,239,784	84,856	0.0262	0.9738	30.42
55.5	3,155,213	35,347	0.0112	0.9888	29.62
56.5	2,881,581	24,807	0.0086	0.9914	29.29
57.5	2,879,190	566,412	0.1967	0.8033	29.04
58.5	2,308,006	68,780	0.0298	0.9702	23.33
59.5	2,224,531	96,108	0.0432	0.9568	22.63
60.5	2,047,583	311,961	0.1524	0.8476	21.65
61.5	1,727,180	459	0.0003	0.9997	18.36
62.5	1,657,443	89,210	0.0538	0.9462	18.35
63.5	1,451,852	447,512	0.3082	0.6918	17.36
64.5	1,057,195	14,156	0.0134	0.9866	12.01
65.5	1,017,857	3,245	0.0032	0.9968	11.85
66.5	1,063,276	1,700	0.0016	0.9984	11.81
67.5	980,859	1,976	0.0020	0.9980	11.79
68.5	429,252		0.0000	1.0000	11.77
69.5	361,594	43,876	0.1213	0.8787	11.77
70.5	265,287	154	0.0006	0.9994	10.34
71.5	271,074	1,063	0.0039	0.9961	10.34
72.5	306,012	24	0.0001	0.9999	10.29
73.5	338,526	213	0.0006	0.9994	10.29
74.5	325,864		0.0000	1.0000	10.29
75.5	324,832	1,218	0.0037	0.9963	10.29
76.5	323,614	11,531	0.0356	0.9644	10.25
77.5	405,058		0.0000	1.0000	9.88
78.5	737,600	78,736	0.1067	0.8933	9.88

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1888-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	659,160	76	0.0001	0.9999	8.83
80.5	719,682	2,107	0.0029	0.9971	8.83
81.5	717,576	796	0.0011	0.9989	8.80
82.5	716,780	40,900	0.0571	0.9429	8.79
83.5	698,490	3,225	0.0046	0.9954	8.29
84.5	654,906		0.0000	1.0000	8.25
85.5	654,906	9,712	0.0148	0.9852	8.25
86.5	660,060	888	0.0013	0.9987	8.13
87.5	659,087		0.0000	1.0000	8.12
88.5	658,879	734	0.0011	0.9989	8.12
89.5	658,649	992	0.0015	0.9985	8.11
90.5	611,175	36,014	0.0589	0.9411	8.10
91.5	584,097	317	0.0005	0.9995	7.62
92.5	583,742	16,452	0.0282	0.9718	7.62
93.5	549,659	312	0.0006	0.9994	7.40
94.5	548,900	407	0.0007	0.9993	7.40
95.5	659,775	21,585	0.0327	0.9673	7.39
96.5	672,929	6,726	0.0100	0.9900	7.15
97.5	579,051	234	0.0004	0.9996	7.08
98.5	302,184	10,323	0.0342	0.9658	7.08
99.5	295,513	3,659	0.0124	0.9876	6.83
100.5	247,445	5	0.0000	1.0000	6.75
101.5	247,438	2,721	0.0110	0.9890	6.75
102.5	244,717	1,638	0.0067	0.9933	6.68
103.5	242,767	11,990	0.0494	0.9506	6.63
104.5	229,331	43,371	0.1891	0.8109	6.30
105.5	185,961		0.0000	1.0000	5.11
106.5	188,287		0.0000	1.0000	5.11
107.5	197,949	59,977	0.3030	0.6970	5.11
108.5	153,334	35,843	0.2338	0.7662	3.56
109.5	117,464		0.0000	1.0000	2.73
110.5	117,464	1,838	0.0156	0.9844	2.73
111.5	110,908		0.0000	1.0000	2.69
112.5	106,860		0.0000	1.0000	2.69
113.5	112,038		0.0000	1.0000	2.69
114.5	111,850		0.0000	1.0000	2.69
115.5	61,890		0.0000	1.0000	2.69
116.5	61,306		0.0000	1.0000	2.69
117.5	56,370		0.0000	1.0000	2.69
118.5	38,867	417	0.0107	0.9893	2.69

PENNSYLVANIA-AMERICAN WATER COMPANY

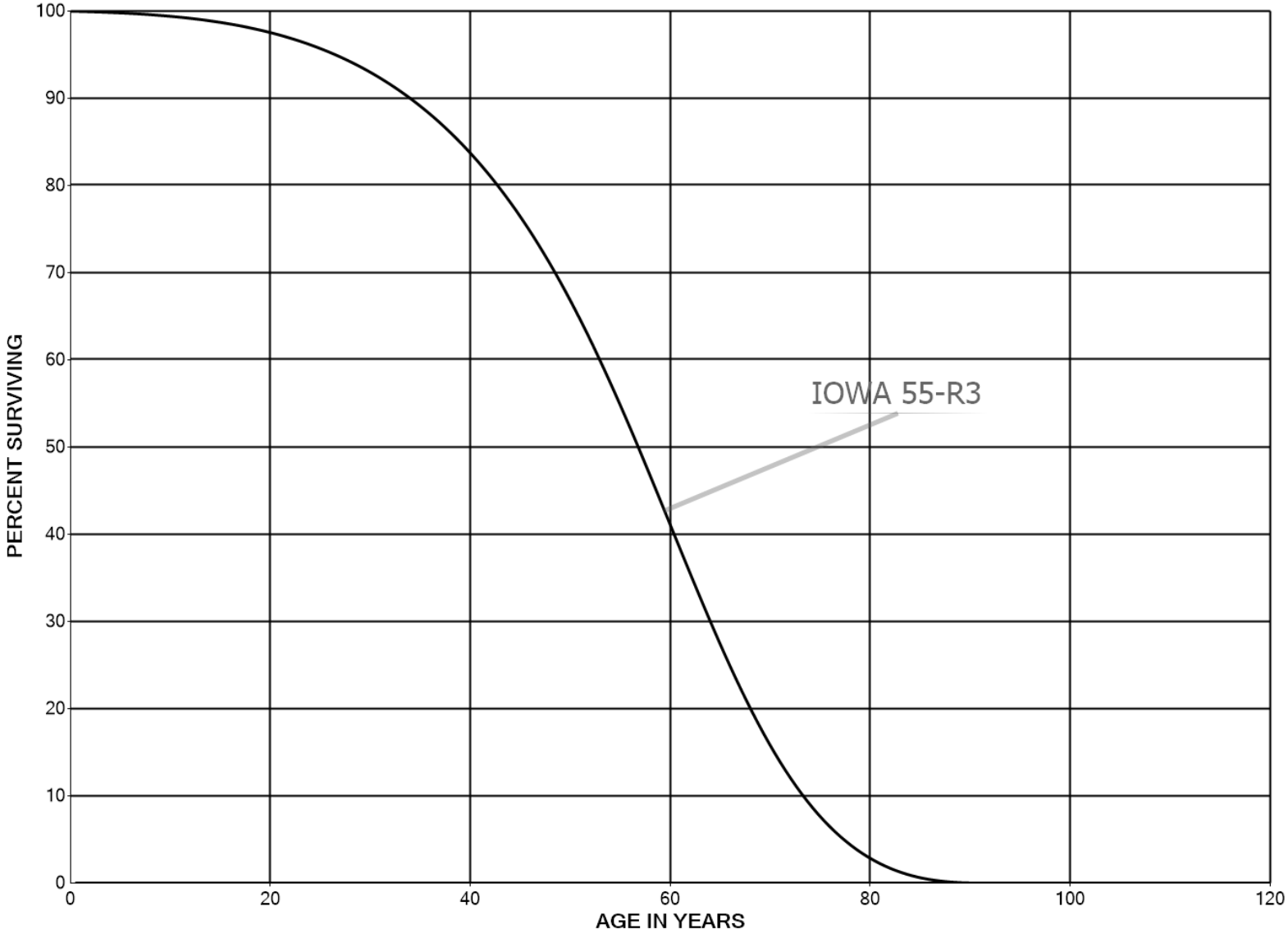
ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

ORIGINAL LIFE TABLE, CONT.

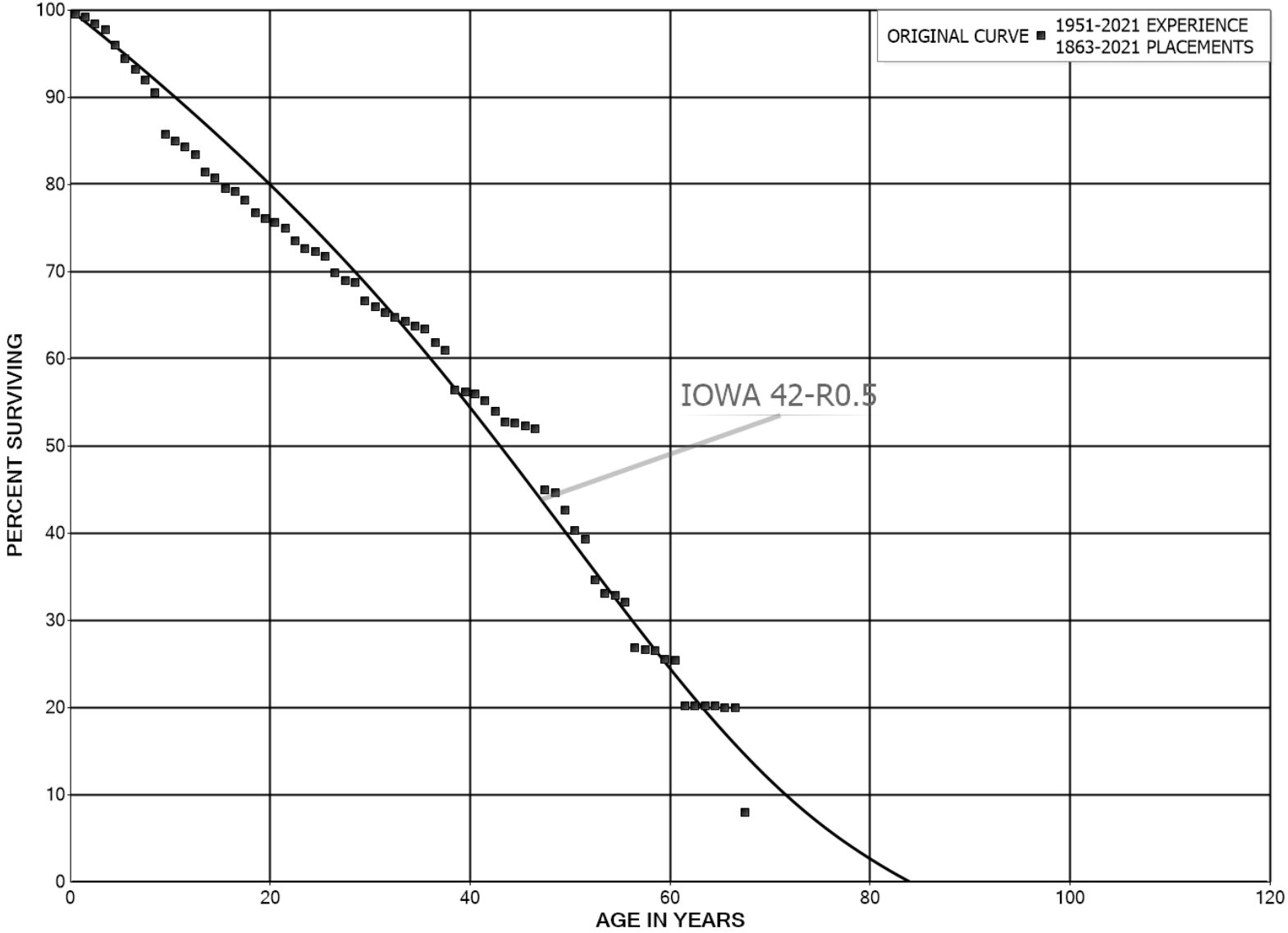
PLACEMENT BAND 1888-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	34,798		0.0000	1.0000	2.66
120.5	34,798	525	0.0151	0.9849	2.66
121.5	34,273		0.0000	1.0000	2.62
122.5	34,273		0.0000	1.0000	2.62
123.5	34,273		0.0000	1.0000	2.62
124.5	34,273		0.0000	1.0000	2.62
125.5	34,273	3,320	0.0969	0.9031	2.62
126.5	28,848		0.0000	1.0000	2.36
127.5	19,156		0.0000	1.0000	2.36
128.5	4,319		0.0000	1.0000	2.36
129.5	4,319		0.0000	1.0000	2.36
130.5	4,319		0.0000	1.0000	2.36
131.5	4,319		0.0000	1.0000	2.36
132.5	4,319		0.0000	1.0000	2.36
133.5					2.36

PENNSYLVANIA-AMERICAN WATER COMPANY
ACCOUNT 320.10 PURIFICATION SYSTEM - OTHER STRUCTURES
SMOOTH SURVIVOR CURVE



PENNSYLVANIA-AMERICAN WATER COMPANY
ACCOUNT 320.20 PURIFICATION SYSTEM - CHEMICAL TREATMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 320.20 PURIFICATION SYSTEM - CHEMICAL TREATMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1863-2021 EXPERIENCE BAND 1951-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	103,300,320	483,202	0.0047	0.9953	100.00
0.5	93,827,307	350,106	0.0037	0.9963	99.53
1.5	85,861,980	634,968	0.0074	0.9926	99.16
2.5	81,945,421	578,549	0.0071	0.9929	98.43
3.5	78,766,953	1,432,156	0.0182	0.9818	97.73
4.5	71,528,004	1,191,921	0.0167	0.9833	95.96
5.5	66,163,292	856,906	0.0130	0.9870	94.36
6.5	63,128,753	778,637	0.0123	0.9877	93.13
7.5	62,113,420	1,015,041	0.0163	0.9837	91.99
8.5	61,052,686	3,243,004	0.0531	0.9469	90.48
9.5	56,083,436	501,779	0.0089	0.9911	85.68
10.5	54,548,958	435,064	0.0080	0.9920	84.91
11.5	53,590,576	516,496	0.0096	0.9904	84.23
12.5	52,949,412	1,273,557	0.0241	0.9759	83.42
13.5	49,983,109	447,350	0.0090	0.9910	81.41
14.5	47,194,515	666,851	0.0141	0.9859	80.69
15.5	45,856,536	241,815	0.0053	0.9947	79.55
16.5	42,363,740	534,870	0.0126	0.9874	79.13
17.5	39,910,976	734,034	0.0184	0.9816	78.13
18.5	37,213,865	314,057	0.0084	0.9916	76.69
19.5	36,828,955	221,224	0.0060	0.9940	76.04
20.5	34,153,619	292,624	0.0086	0.9914	75.59
21.5	33,887,189	625,128	0.0184	0.9816	74.94
22.5	26,124,206	323,295	0.0124	0.9876	73.56
23.5	23,736,229	123,608	0.0052	0.9948	72.65
24.5	21,545,800	173,102	0.0080	0.9920	72.27
25.5	19,348,563	499,767	0.0258	0.9742	71.69
26.5	14,210,948	170,347	0.0120	0.9880	69.84
27.5	13,309,699	54,321	0.0041	0.9959	69.00
28.5	13,209,564	404,411	0.0306	0.9694	68.72
29.5	8,509,727	89,771	0.0105	0.9895	66.61
30.5	7,718,388	76,015	0.0098	0.9902	65.91
31.5	7,221,917	63,247	0.0088	0.9912	65.26
32.5	6,437,774	43,167	0.0067	0.9933	64.69
33.5	6,286,281	55,666	0.0089	0.9911	64.26
34.5	5,515,707	26,556	0.0048	0.9952	63.69
35.5	3,521,045	86,835	0.0247	0.9753	63.38
36.5	2,457,948	33,687	0.0137	0.9863	61.82
37.5	2,159,491	163,128	0.0755	0.9245	60.97
38.5	1,925,310	6,374	0.0033	0.9967	56.36

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 320.20 PURIFICATION SYSTEM - CHEMICAL TREATMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1863-2021 EXPERIENCE BAND 1951-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,912,652	6,932	0.0036	0.9964	56.18
40.5	1,726,135	23,652	0.0137	0.9863	55.97
41.5	1,643,768	36,474	0.0222	0.9778	55.21
42.5	1,592,148	36,651	0.0230	0.9770	53.98
43.5	1,506,595	4,164	0.0028	0.9972	52.74
44.5	1,471,107	7,339	0.0050	0.9950	52.59
45.5	732,579	6,119	0.0084	0.9916	52.33
46.5	688,280	91,378	0.1328	0.8672	51.89
47.5	564,961	4,207	0.0074	0.9926	45.00
48.5	304,470	14,153	0.0465	0.9535	44.67
49.5	368,825	20,193	0.0547	0.9453	42.59
50.5	332,999	8,482	0.0255	0.9745	40.26
51.5	321,906	37,977	0.1180	0.8820	39.24
52.5	281,671	12,802	0.0455	0.9545	34.61
53.5	284,494	1,590	0.0056	0.9944	33.03
54.5	282,216	7,087	0.0251	0.9749	32.85
55.5	273,440	44,777	0.1638	0.8362	32.02
56.5	191,321	818	0.0043	0.9957	26.78
57.5	182,867	1,426	0.0078	0.9922	26.67
58.5	180,617	6,318	0.0350	0.9650	26.46
59.5	168,144	905	0.0054	0.9946	25.53
60.5	167,240	34,275	0.2049	0.7951	25.39
61.5	132,965	158	0.0012	0.9988	20.19
62.5	132,807	124	0.0009	0.9991	20.17
63.5	92,659	92	0.0010	0.9990	20.15
64.5	92,004	765	0.0083	0.9917	20.13
65.5	91,222	51	0.0006	0.9994	19.96
66.5	80,974	48,902	0.6039	0.3961	19.95
67.5	32,072	27	0.0008	0.9992	7.90
68.5	31,983	22	0.0007	0.9993	7.89
69.5	31,961	32	0.0010	0.9990	7.89
70.5	31,880	15,685	0.4920	0.5080	7.88
71.5	15,991	114	0.0071	0.9929	4.00
72.5	15,795	582	0.0368	0.9632	3.98
73.5	16,365	154	0.0094	0.9906	3.83
74.5	8,909		0.0000	1.0000	3.79
75.5	8,909		0.0000	1.0000	3.79
76.5	8,880	394	0.0444	0.9556	3.79
77.5	8,486		0.0000	1.0000	3.62
78.5	8,486	57	0.0067	0.9933	3.62

PENNSYLVANIA-AMERICAN WATER COMPANY

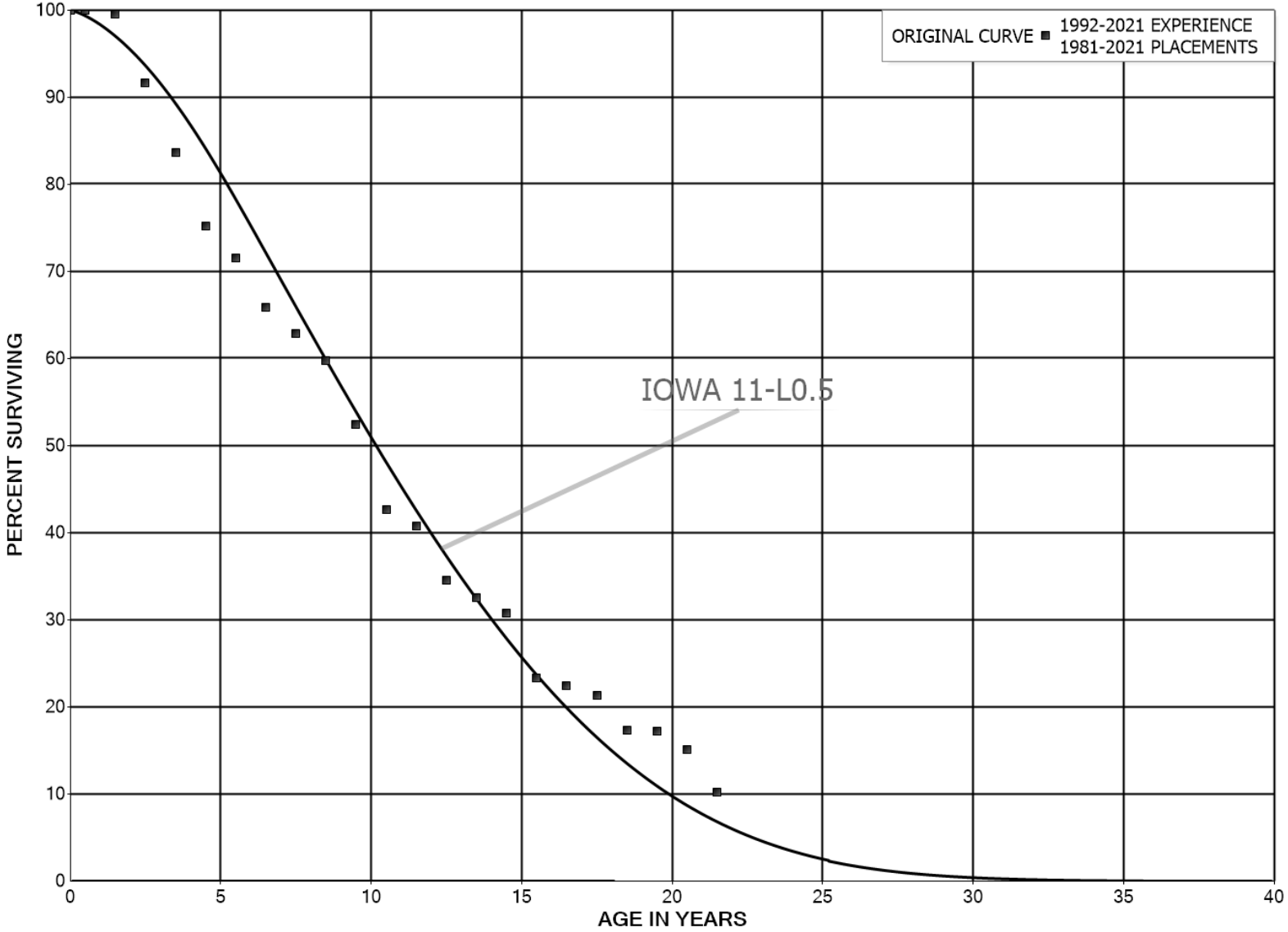
ACCOUNT 320.20 PURIFICATION SYSTEM - CHEMICAL TREATMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1863-2021 EXPERIENCE BAND 1951-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	8,429		0.0000	1.0000	3.60
80.5	8,429	4,740	0.5623	0.4377	3.60
81.5	3,681	1,687	0.4584	0.5416	1.58
82.5	1,994		0.0000	1.0000	0.85
83.5	1,994		0.0000	1.0000	0.85
84.5	4,936		0.0000	1.0000	0.85
85.5	4,936	1,458	0.2954	0.7046	0.85
86.5	3,444		0.0000	1.0000	0.60
87.5	4,337		0.0000	1.0000	0.60
88.5	4,337		0.0000	1.0000	0.60
89.5	4,337		0.0000	1.0000	0.60
90.5	4,337		0.0000	1.0000	0.60
91.5	4,337		0.0000	1.0000	0.60
92.5	4,291		0.0000	1.0000	0.60
93.5	3,835		0.0000	1.0000	0.60
94.5	3,835		0.0000	1.0000	0.60
95.5	3,835		0.0000	1.0000	0.60
96.5	3,835	1,964	0.5121	0.4879	0.60
97.5	1,871		0.0000	1.0000	0.29
98.5	1,871		0.0000	1.0000	0.29
99.5	1,871		0.0000	1.0000	0.29
100.5	1,871		0.0000	1.0000	0.29
101.5	1,871		0.0000	1.0000	0.29
102.5	1,871		0.0000	1.0000	0.29
103.5	1,871		0.0000	1.0000	0.29
104.5	893		0.0000	1.0000	0.29
105.5	893		0.0000	1.0000	0.29
106.5	893		0.0000	1.0000	0.29
107.5	893		0.0000	1.0000	0.29
108.5	893		0.0000	1.0000	0.29
109.5	893		0.0000	1.0000	0.29
110.5	893	893	1.0000		0.29
111.5					

PENNSYLVANIA-AMERICAN WATER COMPANY
ACCOUNT 320.30 GRANULAR ACTIVATED CARBON
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY

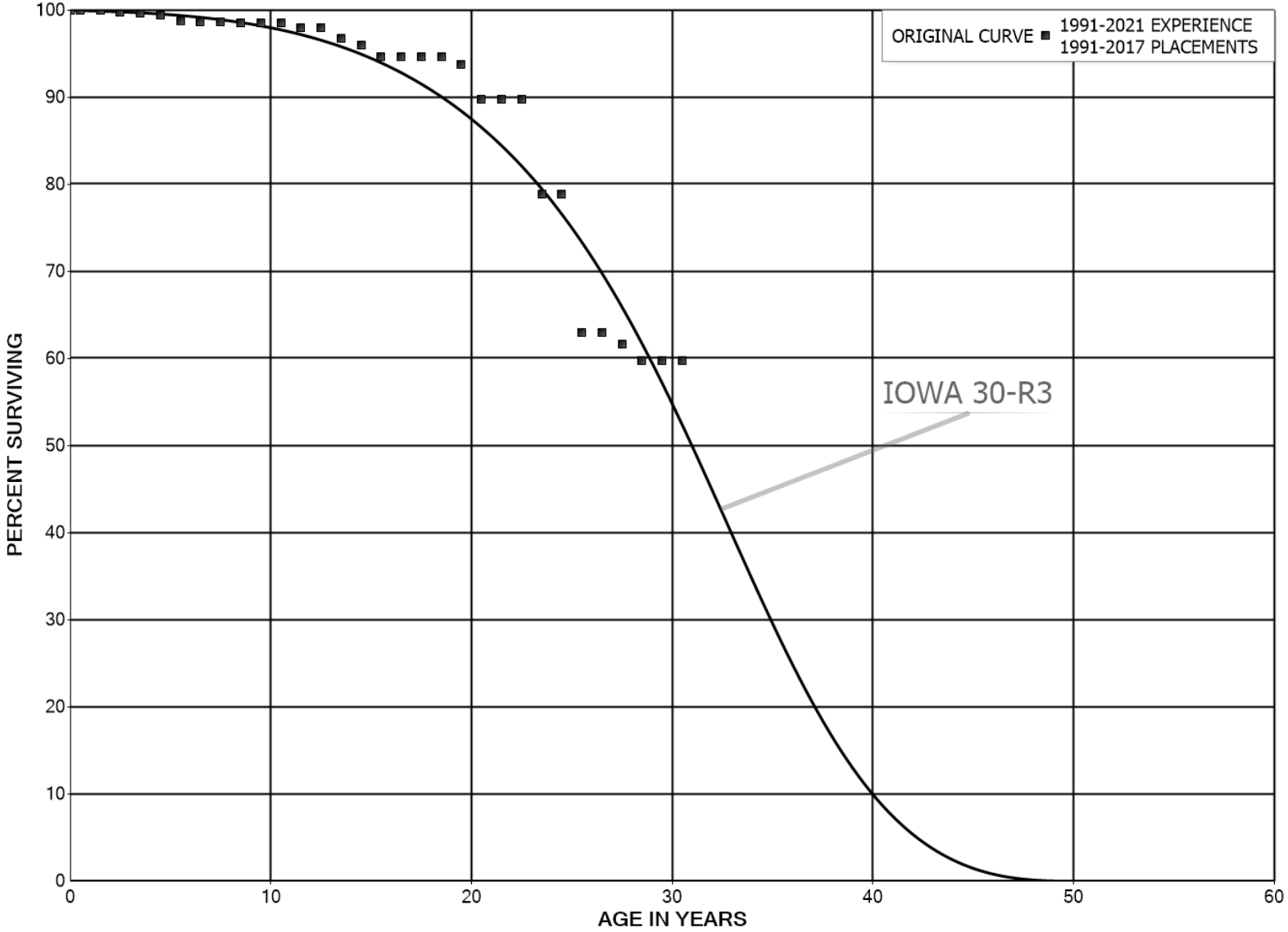
ACCOUNT 320.30 GRANULAR ACTIVATED CARBON

ORIGINAL LIFE TABLE

PLACEMENT BAND 1981-2021 EXPERIENCE BAND 1992-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	21,700,600		0.0000	1.0000	100.00
0.5	22,017,483	111,691	0.0051	0.9949	100.00
1.5	21,413,576	1,701,545	0.0795	0.9205	99.49
2.5	18,190,125	1,584,718	0.0871	0.9129	91.59
3.5	15,426,010	1,562,644	0.1013	0.8987	83.61
4.5	13,414,753	652,180	0.0486	0.9514	75.14
5.5	12,654,411	1,007,165	0.0796	0.9204	71.49
6.5	11,604,251	521,089	0.0449	0.9551	65.80
7.5	10,434,515	510,314	0.0489	0.9511	62.84
8.5	8,589,916	1,059,142	0.1233	0.8767	59.77
9.5	7,130,139	1,331,238	0.1867	0.8133	52.40
10.5	5,036,298	225,835	0.0448	0.9552	42.62
11.5	4,558,403	695,237	0.1525	0.8475	40.70
12.5	3,573,109	208,385	0.0583	0.9417	34.50
13.5	3,342,198	186,217	0.0557	0.9443	32.48
14.5	3,022,291	730,917	0.2418	0.7582	30.67
15.5	2,291,374	82,880	0.0362	0.9638	23.26
16.5	2,208,495	107,296	0.0486	0.9514	22.42
17.5	2,101,198	399,286	0.1900	0.8100	21.33
18.5	1,663,411	13,727	0.0083	0.9917	17.27
19.5	1,390,110	167,045	0.1202	0.8798	17.13
20.5	616,231	201,550	0.3271	0.6729	15.07
21.5	102,381	19,228	0.1878	0.8122	10.14
22.5	74,133	4,061	0.0548	0.9452	8.24
23.5	45,434		0.0000	1.0000	7.79
24.5	45,434		0.0000	1.0000	7.79
25.5	26,413		0.0000	1.0000	7.79
26.5	3,883		0.0000	1.0000	7.79
27.5	756		0.0000	1.0000	7.79
28.5	756		0.0000	1.0000	7.79
29.5					7.79

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



PENNSYLVANIA-AMERICAN WATER COMPANY

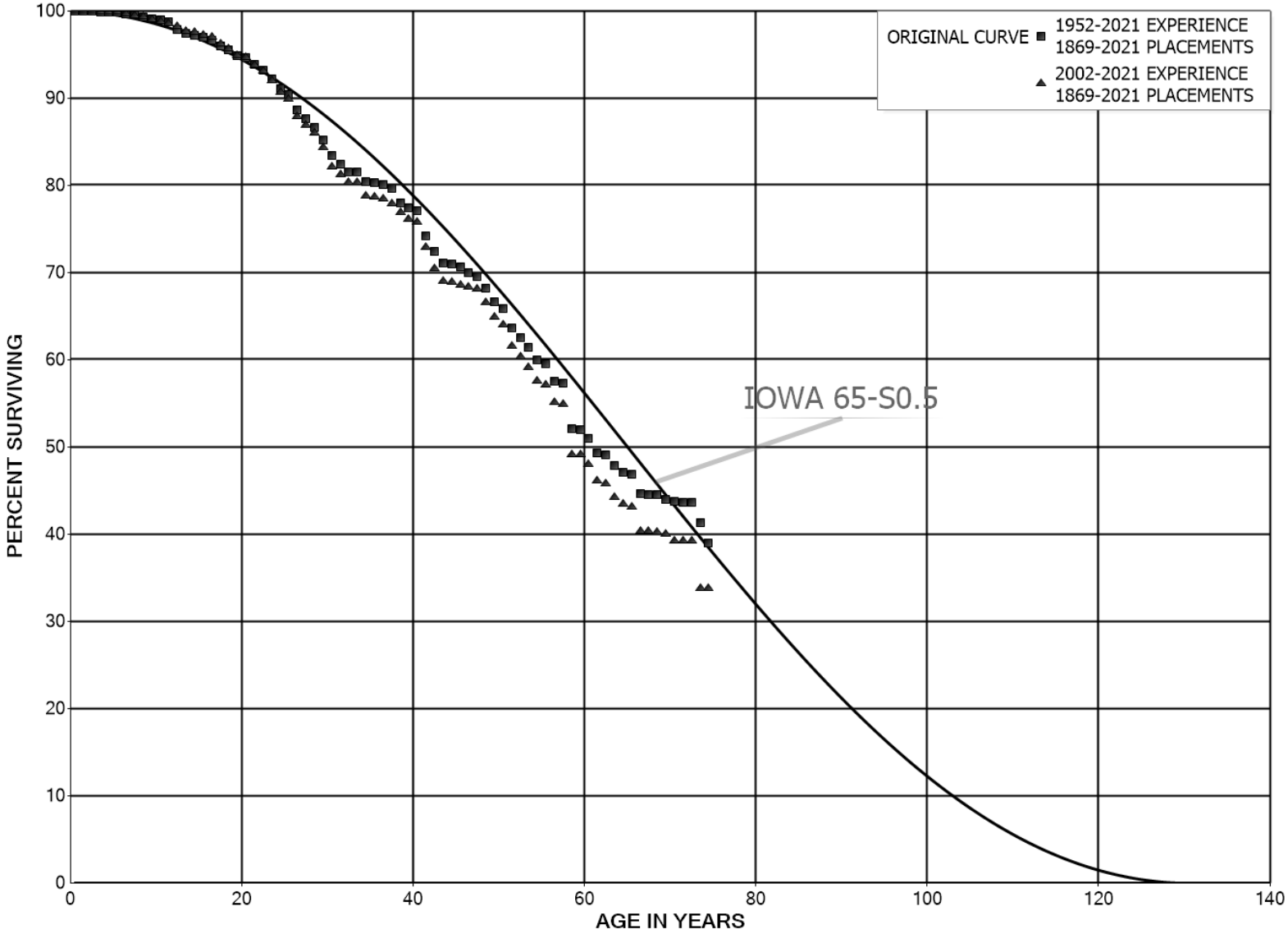
ACCOUNT 320.37 WASTE HANDLING AND TREATMENT - EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1991-2017 EXPERIENCE BAND 1991-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	19,006,097		0.0000	1.0000	100.00
0.5	19,808,345		0.0000	1.0000	100.00
1.5	19,694,391	62,713	0.0032	0.9968	100.00
2.5	19,631,678	13,581	0.0007	0.9993	99.68
3.5	19,618,097	34,040	0.0017	0.9983	99.61
4.5	19,567,564	151,154	0.0077	0.9923	99.44
5.5	15,708,167	3,717	0.0002	0.9998	98.67
6.5	14,677,044	6,570	0.0004	0.9996	98.65
7.5	14,084,787	7,736	0.0005	0.9995	98.60
8.5	14,062,029		0.0000	1.0000	98.55
9.5	14,062,029		0.0000	1.0000	98.55
10.5	14,062,029	79,882	0.0057	0.9943	98.55
11.5	13,982,147		0.0000	1.0000	97.99
12.5	13,982,147	184,934	0.0132	0.9868	97.99
13.5	13,797,213	108,847	0.0079	0.9921	96.69
14.5	13,688,366	189,606	0.0139	0.9861	95.93
15.5	13,498,760		0.0000	1.0000	94.60
16.5	13,484,768		0.0000	1.0000	94.60
17.5	13,430,677		0.0000	1.0000	94.60
18.5	13,174,404	118,008	0.0090	0.9910	94.60
19.5	13,053,234	556,639	0.0426	0.9574	93.76
20.5	12,428,235	5,609	0.0005	0.9995	89.76
21.5	11,650,202		0.0000	1.0000	89.72
22.5	10,023,841	1,215,126	0.1212	0.8788	89.72
23.5	8,808,715		0.0000	1.0000	78.84
24.5	8,215,739	1,661,349	0.2022	0.7978	78.84
25.5	6,554,390	0	0.0000	1.0000	62.90
26.5	6,554,390	131,805	0.0201	0.9799	62.90
27.5	6,422,585	197,294	0.0307	0.9693	61.63
28.5	6,225,291		0.0000	1.0000	59.74
29.5	6,225,291	6,467	0.0010	0.9990	59.74
30.5					59.68

PENNSYLVANIA-AMERICAN WATER COMPANY
ACCOUNTS 330.00 THROUGH 330.40 DISTRIBUTION RESERVOIRS AND STANDPIPES
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNTS 330.00 THROUGH 330.40 DISTRIBUTION RESERVOIRS AND STANDPIPES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1869-2021 EXPERIENCE BAND 1952-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	151,158,538		0.0000	1.0000	100.00
0.5	147,108,200	1,440	0.0000	1.0000	100.00
1.5	146,905,510	15,966	0.0001	0.9999	100.00
2.5	143,833,020	163,251	0.0011	0.9989	99.99
3.5	138,065,134	19,694	0.0001	0.9999	99.87
4.5	135,467,511	22,260	0.0002	0.9998	99.86
5.5	128,035,673	249,925	0.0020	0.9980	99.84
6.5	127,874,725	142,468	0.0011	0.9989	99.65
7.5	117,616,664	256,851	0.0022	0.9978	99.54
8.5	101,369,704	257,865	0.0025	0.9975	99.32
9.5	83,586,671	90,699	0.0011	0.9989	99.07
10.5	84,958,888	158,736	0.0019	0.9981	98.96
11.5	84,232,967	782,268	0.0093	0.9907	98.78
12.5	83,739,874	425,163	0.0051	0.9949	97.86
13.5	83,337,975	121,331	0.0015	0.9985	97.36
14.5	80,864,442	261,271	0.0032	0.9968	97.22
15.5	78,234,220	232,161	0.0030	0.9970	96.91
16.5	75,167,946	474,653	0.0063	0.9937	96.62
17.5	73,631,880	395,588	0.0054	0.9946	96.01
18.5	71,667,056	489,386	0.0068	0.9932	95.49
19.5	69,079,608	138,389	0.0020	0.9980	94.84
20.5	64,504,158	518,958	0.0080	0.9920	94.65
21.5	61,530,270	465,431	0.0076	0.9924	93.89
22.5	57,787,857	611,395	0.0106	0.9894	93.18
23.5	54,277,077	659,614	0.0122	0.9878	92.19
24.5	50,719,851	347,854	0.0069	0.9931	91.07
25.5	47,491,537	967,214	0.0204	0.9796	90.45
26.5	45,361,304	532,450	0.0117	0.9883	88.61
27.5	43,290,074	457,114	0.0106	0.9894	87.57
28.5	35,108,755	596,900	0.0170	0.9830	86.64
29.5	33,226,356	684,407	0.0206	0.9794	85.17
30.5	32,015,221	392,966	0.0123	0.9877	83.41
31.5	25,197,090	256,512	0.0102	0.9898	82.39
32.5	20,550,414	11,972	0.0006	0.9994	81.55
33.5	17,222,469	243,582	0.0141	0.9859	81.50
34.5	16,673,217	22,241	0.0013	0.9987	80.35
35.5	15,264,114	38,265	0.0025	0.9975	80.24
36.5	13,462,157	70,866	0.0053	0.9947	80.04
37.5	13,485,359	283,111	0.0210	0.9790	79.62
38.5	11,795,093	87,204	0.0074	0.9926	77.95

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNTS 330.00 THROUGH 330.40 DISTRIBUTION RESERVOIRS AND STANDPIPES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1869-2021 EXPERIENCE BAND 1952-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	10,833,176	46,356	0.0043	0.9957	77.37
40.5	10,800,604	399,000	0.0369	0.9631	77.04
41.5	10,419,456	246,508	0.0237	0.9763	74.20
42.5	10,005,347	189,950	0.0190	0.9810	72.44
43.5	9,309,734	18,582	0.0020	0.9980	71.07
44.5	9,056,550	39,619	0.0044	0.9956	70.92
45.5	11,665,660	109,815	0.0094	0.9906	70.61
46.5	10,782,312	63,950	0.0059	0.9941	69.95
47.5	9,818,642	199,498	0.0203	0.9797	69.53
48.5	6,192,693	134,481	0.0217	0.9783	68.12
49.5	6,075,768	71,398	0.0118	0.9882	66.64
50.5	5,909,465	197,939	0.0335	0.9665	65.86
51.5	5,648,106	101,547	0.0180	0.9820	63.65
52.5	5,181,982	91,167	0.0176	0.9824	62.51
53.5	4,884,124	120,385	0.0246	0.9754	61.41
54.5	3,906,009	25,125	0.0064	0.9936	59.89
55.5	3,499,285	117,402	0.0336	0.9664	59.51
56.5	3,300,985	11,944	0.0036	0.9964	57.51
57.5	3,292,328	303,915	0.0923	0.9077	57.30
58.5	3,038,049	1,929	0.0006	0.9994	52.01
59.5	2,828,970	56,790	0.0201	0.9799	51.98
60.5	2,419,719	76,252	0.0315	0.9685	50.94
61.5	2,311,478	13,578	0.0059	0.9941	49.33
62.5	2,124,838	53,713	0.0253	0.9747	49.04
63.5	1,945,680	29,301	0.0151	0.9849	47.80
64.5	1,830,594	11,598	0.0063	0.9937	47.08
65.5	1,745,860	82,515	0.0473	0.9527	46.79
66.5	1,604,611	1,342	0.0008	0.9992	44.57
67.5	1,425,482	469	0.0003	0.9997	44.54
68.5	661,783	8,778	0.0133	0.9867	44.52
69.5	556,766	3,152	0.0057	0.9943	43.93
70.5	478,810	335	0.0007	0.9993	43.68
71.5	470,036	310	0.0007	0.9993	43.65
72.5	447,676	24,009	0.0536	0.9464	43.62
73.5	423,791	23,450	0.0553	0.9447	41.28
74.5	413,539	707	0.0017	0.9983	39.00
75.5	425,783	5,930	0.0139	0.9861	38.93
76.5	413,819	759	0.0018	0.9982	38.39
77.5	414,221		0.0000	1.0000	38.32
78.5	410,505	5,123	0.0125	0.9875	38.32

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNTS 330.00 THROUGH 330.40 DISTRIBUTION RESERVOIRS AND STANDPIPES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1869-2021 EXPERIENCE BAND 1952-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	405,382	63,993	0.1579	0.8421	37.84
80.5	321,992		0.0000	1.0000	31.87
81.5	291,482		0.0000	1.0000	31.87
82.5	286,555	5,622	0.0196	0.9804	31.87
83.5	274,357	109	0.0004	0.9996	31.24
84.5	274,248	2,977	0.0109	0.9891	31.23
85.5	271,189	3,611	0.0133	0.9867	30.89
86.5	264,442		0.0000	1.0000	30.48
87.5	265,481	12,950	0.0488	0.9512	30.48
88.5	251,378	8,277	0.0329	0.9671	28.99
89.5	234,065	6,912	0.0295	0.9705	28.04
90.5	166,729	543	0.0033	0.9967	27.21
91.5	166,186	53	0.0003	0.9997	27.12
92.5	163,891		0.0000	1.0000	27.11
93.5	163,891	2,516	0.0154	0.9846	27.11
94.5	213,402	2	0.0000	1.0000	26.70
95.5	214,269	239	0.0011	0.9989	26.70
96.5	214,030	1,346	0.0063	0.9937	26.67
97.5	189,664	30	0.0002	0.9998	26.50
98.5	175,368		0.0000	1.0000	26.50
99.5	135,874	1,568	0.0115	0.9885	26.50
100.5	154,559	49	0.0003	0.9997	26.19
101.5	157,073	527	0.0034	0.9966	26.18
102.5	156,546	1,368	0.0087	0.9913	26.09
103.5	155,178	3,280	0.0211	0.9789	25.87
104.5	145,949		0.0000	1.0000	25.32
105.5	130,526	3,204	0.0245	0.9755	25.32
106.5	127,309		0.0000	1.0000	24.70
107.5	127,310	732	0.0057	0.9943	24.70
108.5	126,578	2,253	0.0178	0.9822	24.56
109.5	119,456	16,133	0.1351	0.8649	24.12
110.5	82,156	2,620	0.0319	0.9681	20.86
111.5	79,536	869	0.0109	0.9891	20.20
112.5	77,829		0.0000	1.0000	19.98
113.5	77,829	734	0.0094	0.9906	19.98
114.5	184,990	816	0.0044	0.9956	19.79
115.5	178,959		0.0000	1.0000	19.70
116.5	177,565		0.0000	1.0000	19.70
117.5	177,565		0.0000	1.0000	19.70
118.5	177,565		0.0000	1.0000	19.70

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNTS 330.00 THROUGH 330.40 DISTRIBUTION RESERVOIRS AND STANDPIPES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1869-2021 EXPERIENCE BAND 1952-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	177,565		0.0000	1.0000	19.70
120.5	177,565		0.0000	1.0000	19.70
121.5	22,206		0.0000	1.0000	19.70
122.5	22,206		0.0000	1.0000	19.70
123.5	24,356		0.0000	1.0000	19.70
124.5	24,356		0.0000	1.0000	19.70
125.5	24,356		0.0000	1.0000	19.70
126.5	24,356		0.0000	1.0000	19.70
127.5	24,356	474	0.0194	0.9806	19.70
128.5	23,882		0.0000	1.0000	19.32
129.5	23,882		0.0000	1.0000	19.32
130.5	23,882	3,824	0.1601	0.8399	19.32
131.5	17,403		0.0000	1.0000	16.22
132.5	17,403		0.0000	1.0000	16.22
133.5	17,403		0.0000	1.0000	16.22
134.5	17,403		0.0000	1.0000	16.22
135.5	17,403		0.0000	1.0000	16.22
136.5	17,403	17,403	1.0000		16.22
137.5					

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNTS 330.00 THROUGH 330.40 DISTRIBUTION RESERVOIRS AND STANDPIPES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1869-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	99,641,022		0.0000	1.0000	100.00
0.5	94,655,989		0.0000	1.0000	100.00
1.5	97,229,531	5,468	0.0001	0.9999	100.00
2.5	98,979,980	149,333	0.0015	0.9985	99.99
3.5	93,409,417	15,492	0.0002	0.9998	99.84
4.5	92,347,234	15,251	0.0002	0.9998	99.83
5.5	85,828,370	187,270	0.0022	0.9978	99.81
6.5	86,703,195	136,713	0.0016	0.9984	99.59
7.5	77,703,576	145,822	0.0019	0.9981	99.44
8.5	67,437,246	235,450	0.0035	0.9965	99.25
9.5	50,715,241	75,736	0.0015	0.9985	98.90
10.5	52,033,866	108,142	0.0021	0.9979	98.75
11.5	57,496,296	229,483	0.0040	0.9960	98.55
12.5	61,989,320	346,174	0.0056	0.9944	98.16
13.5	66,229,864	78,026	0.0012	0.9988	97.61
14.5	64,659,944	185,607	0.0029	0.9971	97.49
15.5	64,188,490	205,887	0.0032	0.9968	97.21
16.5	62,636,748	455,674	0.0073	0.9927	96.90
17.5	60,953,815	359,365	0.0059	0.9941	96.20
18.5	60,757,828	472,947	0.0078	0.9922	95.63
19.5	59,392,052	136,075	0.0023	0.9977	94.88
20.5	54,695,177	516,297	0.0094	0.9906	94.67
21.5	51,987,532	403,332	0.0078	0.9922	93.77
22.5	48,417,970	582,077	0.0120	0.9880	93.05
23.5	45,486,201	655,098	0.0144	0.9856	91.93
24.5	42,259,698	334,216	0.0079	0.9921	90.60
25.5	39,129,635	906,785	0.0232	0.9768	89.89
26.5	37,318,017	400,308	0.0107	0.9893	87.80
27.5	35,714,923	376,167	0.0105	0.9895	86.86
28.5	28,426,306	556,687	0.0196	0.9804	85.95
29.5	26,681,692	679,099	0.0255	0.9745	84.26
30.5	25,784,290	297,528	0.0115	0.9885	82.12
31.5	19,140,449	201,512	0.0105	0.9895	81.17
32.5	14,712,592	6,250	0.0004	0.9996	80.32
33.5	11,657,224	233,916	0.0201	0.9799	80.28
34.5	11,984,135	5,242	0.0004	0.9996	78.67
35.5	10,846,573	37,605	0.0035	0.9965	78.64
36.5	9,485,810	65,864	0.0069	0.9931	78.37
37.5	9,701,540	118,696	0.0122	0.9878	77.82
38.5	8,175,928	79,944	0.0098	0.9902	76.87

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNTS 330.00 THROUGH 330.40 DISTRIBUTION RESERVOIRS AND STANDPIPES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1869-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	7,219,858	41,314	0.0057	0.9943	76.12
40.5	7,530,690	287,858	0.0382	0.9618	75.68
41.5	7,271,283	241,599	0.0332	0.9668	72.79
42.5	7,332,737	148,828	0.0203	0.9797	70.37
43.5	7,076,407	16,153	0.0023	0.9977	68.94
44.5	6,991,343	30,460	0.0044	0.9956	68.78
45.5	9,582,947	32,093	0.0033	0.9967	68.49
46.5	8,865,219	27,863	0.0031	0.9969	68.26
47.5	8,089,024	187,840	0.0232	0.9768	68.04
48.5	5,311,554	132,954	0.0250	0.9750	66.46
49.5	5,224,503	65,884	0.0126	0.9874	64.80
50.5	5,206,363	197,939	0.0380	0.9620	63.98
51.5	4,965,332	101,547	0.0205	0.9795	61.55
52.5	4,546,694	89,479	0.0197	0.9803	60.29
53.5	4,298,801	119,769	0.0279	0.9721	59.10
54.5	3,323,756	22,300	0.0067	0.9933	57.46
55.5	2,944,259	105,724	0.0359	0.9641	57.07
56.5	2,756,330	11,921	0.0043	0.9957	55.02
57.5	2,752,243	287,421	0.1044	0.8956	54.78
58.5	2,498,100	1,765	0.0007	0.9993	49.06
59.5	2,312,003	52,926	0.0229	0.9771	49.03
60.5	1,920,674	75,488	0.0393	0.9607	47.91
61.5	1,829,218	13,578	0.0074	0.9926	46.02
62.5	1,643,278	53,713	0.0327	0.9673	45.68
63.5	1,467,636	24,847	0.0169	0.9831	44.19
64.5	1,360,398	11,567	0.0085	0.9915	43.44
65.5	1,275,698	82,315	0.0645	0.9355	43.07
66.5	1,140,509	1,328	0.0012	0.9988	40.29
67.5	962,388	460	0.0005	0.9995	40.24
68.5	198,494	1,519	0.0077	0.9923	40.23
69.5	173,101	3,152	0.0182	0.9818	39.92
70.5	111,779		0.0000	1.0000	39.19
71.5	119,351		0.0000	1.0000	39.19
72.5	111,561	15,401	0.1381	0.8619	39.19
73.5	100,199	108	0.0011	0.9989	33.78
74.5	96,696		0.0000	1.0000	33.74
75.5	109,728		0.0000	1.0000	33.74
76.5	111,265	759	0.0068	0.9932	33.74
77.5	116,028		0.0000	1.0000	33.51
78.5	127,872	535	0.0042	0.9958	33.51

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNTS 330.00 THROUGH 330.40 DISTRIBUTION RESERVOIRS AND STANDPIPES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1869-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	173,921	1,003	0.0058	0.9942	33.37
80.5	208,544		0.0000	1.0000	33.18
81.5	180,271		0.0000	1.0000	33.18
82.5	168,432	5,580	0.0331	0.9669	33.18
83.5	156,463		0.0000	1.0000	32.08
84.5	156,463	377	0.0024	0.9976	32.08
85.5	156,005	3,611	0.0231	0.9769	32.00
86.5	149,257		0.0000	1.0000	31.26
87.5	157,629	12,950	0.0822	0.9178	31.26
88.5	143,525	8,277	0.0577	0.9423	28.70
89.5	133,609		0.0000	1.0000	27.04
90.5	78,603	543	0.0069	0.9931	27.04
91.5	79,423	53	0.0007	0.9993	26.85
92.5	77,128		0.0000	1.0000	26.84
93.5	77,128	2,516	0.0326	0.9674	26.84
94.5	132,588	2	0.0000	1.0000	25.96
95.5	154,142	239	0.0015	0.9985	25.96
96.5	154,225	1,083	0.0070	0.9930	25.92
97.5	163,011	30	0.0002	0.9998	25.74
98.5	148,715		0.0000	1.0000	25.73
99.5	109,221	1,568	0.0144	0.9856	25.73
100.5	127,906	49	0.0004	0.9996	25.36
101.5	130,420	527	0.0040	0.9960	25.35
102.5	130,731	1,368	0.0105	0.9895	25.25
103.5	129,363	3,280	0.0254	0.9746	24.99
104.5	120,134		0.0000	1.0000	24.35
105.5	104,711	1,054	0.0101	0.9899	24.35
106.5	105,038		0.0000	1.0000	24.11
107.5	105,039	732	0.0070	0.9930	24.11
108.5	104,307	2,253	0.0216	0.9784	23.94
109.5	97,185	16,133	0.1660	0.8340	23.42
110.5	59,885	2,620	0.0438	0.9562	19.53
111.5	57,330	869	0.0152	0.9848	18.68
112.5	56,097		0.0000	1.0000	18.40
113.5	57,771	734	0.0127	0.9873	18.40
114.5	164,932	816	0.0049	0.9951	18.16
115.5	158,901		0.0000	1.0000	18.07
116.5	157,507		0.0000	1.0000	18.07
117.5	157,507		0.0000	1.0000	18.07
118.5	157,507		0.0000	1.0000	18.07

PENNSYLVANIA-AMERICAN WATER COMPANY

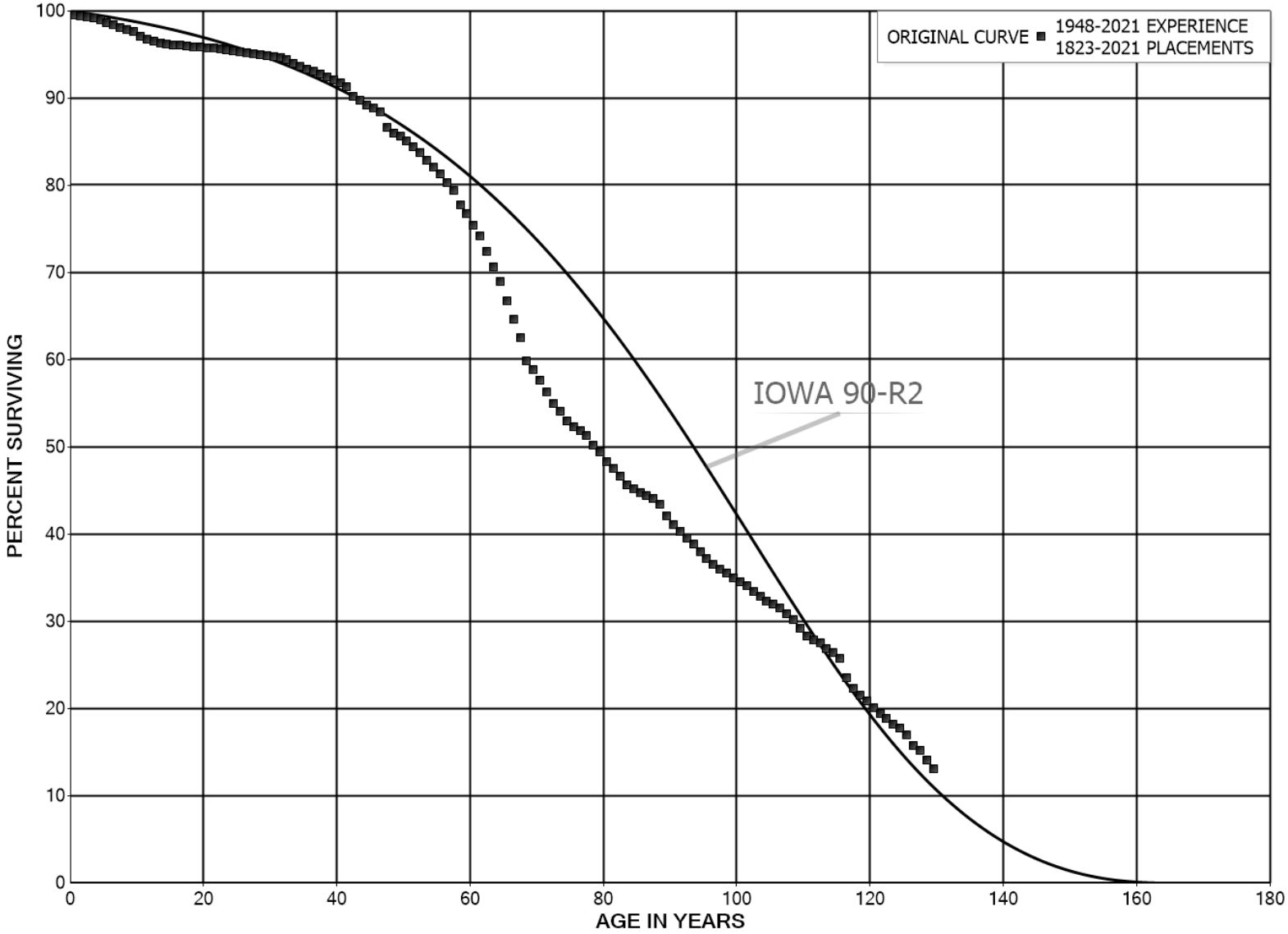
ACCOUNTS 330.00 THROUGH 330.40 DISTRIBUTION RESERVOIRS AND STANDPIPES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1869-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	157,507		0.0000	1.0000	18.07
120.5	157,507		0.0000	1.0000	18.07
121.5	4,803		0.0000	1.0000	18.07
122.5	4,803		0.0000	1.0000	18.07
123.5	6,953		0.0000	1.0000	18.07
124.5	24,356		0.0000	1.0000	18.07
125.5	24,356		0.0000	1.0000	18.07
126.5	24,356		0.0000	1.0000	18.07
127.5	24,356	474	0.0194	0.9806	18.07
128.5	23,882		0.0000	1.0000	17.72
129.5	23,882		0.0000	1.0000	17.72
130.5	23,882	3,824	0.1601	0.8399	17.72
131.5	17,403		0.0000	1.0000	14.88
132.5	17,403		0.0000	1.0000	14.88
133.5	17,403		0.0000	1.0000	14.88
134.5	17,403		0.0000	1.0000	14.88
135.5	17,403		0.0000	1.0000	14.88
136.5	17,403	17,403	1.0000		14.88
137.5					

PENNSYLVANIA-AMERICAN WATER COMPANY
ACCOUNT 331.00 MAINS AND ACCESSORIES
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 331.00 MAINS AND ACCESSORIES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1823-2021 EXPERIENCE BAND 1948-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,830,500,711	13,876,948	0.0049	0.9951	100.00
0.5	2,905,593,378	4,791,175	0.0016	0.9984	99.51
1.5	2,726,564,484	1,912,101	0.0007	0.9993	99.35
2.5	2,577,067,995	3,736,435	0.0014	0.9986	99.28
3.5	2,426,816,038	4,714,266	0.0019	0.9981	99.13
4.5	2,312,199,658	6,478,648	0.0028	0.9972	98.94
5.5	2,139,694,861	5,450,193	0.0025	0.9975	98.66
6.5	1,970,306,587	6,100,067	0.0031	0.9969	98.41
7.5	1,832,050,635	5,490,811	0.0030	0.9970	98.11
8.5	1,691,937,464	4,081,654	0.0024	0.9976	97.81
9.5	1,586,321,163	8,127,681	0.0051	0.9949	97.58
10.5	1,465,708,006	4,847,093	0.0033	0.9967	97.08
11.5	1,370,054,575	2,838,644	0.0021	0.9979	96.76
12.5	1,286,637,254	4,236,002	0.0033	0.9967	96.55
13.5	1,186,526,785	722,965	0.0006	0.9994	96.24
14.5	1,112,527,446	805,547	0.0007	0.9993	96.18
15.5	1,100,482,232	919,962	0.0008	0.9992	96.11
16.5	1,042,388,404	576,782	0.0006	0.9994	96.03
17.5	984,734,869	973,722	0.0010	0.9990	95.98
18.5	961,853,603	615,340	0.0006	0.9994	95.88
19.5	899,392,786	591,934	0.0007	0.9993	95.82
20.5	837,077,416	392,939	0.0005	0.9995	95.76
21.5	781,442,050	743,695	0.0010	0.9990	95.71
22.5	729,516,001	618,023	0.0008	0.9992	95.62
23.5	642,513,806	1,000,545	0.0016	0.9984	95.54
24.5	609,523,354	690,757	0.0011	0.9989	95.39
25.5	572,780,863	596,529	0.0010	0.9990	95.28
26.5	526,153,595	478,612	0.0009	0.9991	95.18
27.5	486,783,190	616,264	0.0013	0.9987	95.10
28.5	453,854,573	609,671	0.0013	0.9987	94.98
29.5	428,994,459	546,943	0.0013	0.9987	94.85
30.5	408,775,258	463,290	0.0011	0.9989	94.73
31.5	375,053,418	701,748	0.0019	0.9981	94.62
32.5	343,742,336	1,667,496	0.0049	0.9951	94.44
33.5	308,101,916	1,328,848	0.0043	0.9957	93.98
34.5	281,101,135	826,293	0.0029	0.9971	93.58
35.5	256,267,407	510,343	0.0020	0.9980	93.30
36.5	238,201,664	1,042,249	0.0044	0.9956	93.12
37.5	223,402,374	746,754	0.0033	0.9967	92.71
38.5	213,368,128	891,057	0.0042	0.9958	92.40

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 331.00 MAINS AND ACCESSORIES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1823-2021 EXPERIENCE BAND 1948-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	207,573,250	755,750	0.0036	0.9964	92.02
40.5	200,029,641	949,972	0.0047	0.9953	91.68
41.5	187,615,550	2,140,562	0.0114	0.9886	91.24
42.5	182,450,399	867,687	0.0048	0.9952	90.20
43.5	172,004,473	1,208,826	0.0070	0.9930	89.77
44.5	165,193,975	653,666	0.0040	0.9960	89.14
45.5	156,449,812	776,511	0.0050	0.9950	88.79
46.5	149,962,208	2,957,216	0.0197	0.9803	88.35
47.5	144,816,169	1,072,431	0.0074	0.9926	86.61
48.5	136,113,366	571,276	0.0042	0.9958	85.97
49.5	127,020,669	820,715	0.0065	0.9935	85.61
50.5	120,971,729	938,176	0.0078	0.9922	85.05
51.5	116,716,844	939,932	0.0081	0.9919	84.39
52.5	111,718,384	1,204,677	0.0108	0.9892	83.71
53.5	104,839,363	938,753	0.0090	0.9910	82.81
54.5	98,264,455	931,160	0.0095	0.9905	82.07
55.5	92,922,247	1,122,469	0.0121	0.9879	81.29
56.5	87,071,649	936,608	0.0108	0.9892	80.31
57.5	81,745,500	1,735,871	0.0212	0.9788	79.45
58.5	78,190,348	1,050,827	0.0134	0.9866	77.76
59.5	76,150,906	1,325,202	0.0174	0.9826	76.71
60.5	71,107,824	1,173,802	0.0165	0.9835	75.38
61.5	66,992,762	1,567,863	0.0234	0.9766	74.13
62.5	63,239,566	1,583,872	0.0250	0.9750	72.40
63.5	59,268,490	1,410,438	0.0238	0.9762	70.59
64.5	55,073,042	1,773,948	0.0322	0.9678	68.91
65.5	51,576,384	1,595,922	0.0309	0.9691	66.69
66.5	46,232,913	1,506,355	0.0326	0.9674	64.62
67.5	43,204,547	1,843,355	0.0427	0.9573	62.52
68.5	40,042,003	669,685	0.0167	0.9833	59.85
69.5	38,927,658	801,636	0.0206	0.9794	58.85
70.5	37,637,571	860,538	0.0229	0.9771	57.64
71.5	36,559,251	886,140	0.0242	0.9758	56.32
72.5	35,769,880	590,133	0.0165	0.9835	54.95
73.5	35,207,640	718,447	0.0204	0.9796	54.05
74.5	34,308,793	402,129	0.0117	0.9883	52.95
75.5	33,785,833	301,078	0.0089	0.9911	52.32
76.5	33,414,301	387,863	0.0116	0.9884	51.86
77.5	33,009,519	663,832	0.0201	0.9799	51.26
78.5	32,267,506	499,012	0.0155	0.9845	50.23

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 331.00 MAINS AND ACCESSORIES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1823-2021 EXPERIENCE BAND 1948-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	31,678,856	771,945	0.0244	0.9756	49.45
80.5	30,779,452	506,269	0.0164	0.9836	48.24
81.5	30,145,459	536,632	0.0178	0.9822	47.45
82.5	29,409,888	617,982	0.0210	0.9790	46.61
83.5	28,731,246	280,020	0.0097	0.9903	45.63
84.5	28,259,285	264,298	0.0094	0.9906	45.18
85.5	28,233,244	225,891	0.0080	0.9920	44.76
86.5	27,828,817	201,115	0.0072	0.9928	44.40
87.5	27,603,582	450,997	0.0163	0.9837	44.08
88.5	27,142,254	804,641	0.0296	0.9704	43.36
89.5	26,284,366	604,572	0.0230	0.9770	42.07
90.5	25,439,808	529,088	0.0208	0.9792	41.11
91.5	24,744,080	476,040	0.0192	0.9808	40.25
92.5	25,637,607	447,724	0.0175	0.9825	39.48
93.5	24,814,708	517,269	0.0208	0.9792	38.79
94.5	24,077,160	504,168	0.0209	0.9791	37.98
95.5	21,626,267	402,873	0.0186	0.9814	37.18
96.5	20,466,552	297,671	0.0145	0.9855	36.49
97.5	19,956,784	268,865	0.0135	0.9865	35.96
98.5	18,009,678	274,817	0.0153	0.9847	35.48
99.5	17,520,831	202,283	0.0115	0.9885	34.93
100.5	17,044,384	232,328	0.0136	0.9864	34.53
101.5	16,605,465	341,615	0.0206	0.9794	34.06
102.5	17,168,022	280,958	0.0164	0.9836	33.36
103.5	16,806,596	262,795	0.0156	0.9844	32.81
104.5	16,405,313	192,095	0.0117	0.9883	32.30
105.5	15,064,522	200,807	0.0133	0.9867	31.92
106.5	14,643,668	305,678	0.0209	0.9791	31.50
107.5	13,817,120	316,961	0.0229	0.9771	30.84
108.5	13,316,311	416,971	0.0313	0.9687	30.13
109.5	12,607,437	387,292	0.0307	0.9693	29.19
110.5	12,090,628	183,285	0.0152	0.9848	28.29
111.5	12,954,870	156,037	0.0120	0.9880	27.86
112.5	12,458,360	330,201	0.0265	0.9735	27.53
113.5	11,616,087	167,735	0.0144	0.9856	26.80
114.5	9,656,519	242,096	0.0251	0.9749	26.41
115.5	9,106,369	803,045	0.0882	0.9118	25.75
116.5	7,775,595	380,138	0.0489	0.9511	23.48
117.5	7,130,928	268,496	0.0377	0.9623	22.33
118.5	6,494,153	199,329	0.0307	0.9693	21.49

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 331.00 MAINS AND ACCESSORIES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1823-2021 EXPERIENCE BAND 1948-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	6,083,249	212,542	0.0349	0.9651	20.83
120.5	5,612,933	210,756	0.0375	0.9625	20.10
121.5	3,989,176	99,663	0.0250	0.9750	19.35
122.5	3,256,826	120,533	0.0370	0.9630	18.86
123.5	3,054,957	77,359	0.0253	0.9747	18.17
124.5	2,893,594	133,205	0.0460	0.9540	17.71
125.5	2,274,013	163,881	0.0721	0.9279	16.89
126.5	2,100,244	70,059	0.0334	0.9666	15.67
127.5	1,975,000	141,912	0.0719	0.9281	15.15
128.5	1,513,828	106,991	0.0707	0.9293	14.06
129.5	1,303,406	86,613	0.0665	0.9335	13.07
130.5	1,087,075	48,002	0.0442	0.9558	12.20
131.5	725,331	40,131	0.0553	0.9447	11.66
132.5	528,873	19,676	0.0372	0.9628	11.02
133.5	384,314	40,330	0.1049	0.8951	10.61
134.5	289,708	4,614	0.0159	0.9841	9.49
135.5	242,119	1,695	0.0070	0.9930	9.34
136.5	204,069	646	0.0032	0.9968	9.28
137.5	200,712	10,354	0.0516	0.9484	9.25
138.5	190,260	4,339	0.0228	0.9772	8.77
139.5	185,828	8,465	0.0456	0.9544	8.57
140.5	176,812	3,908	0.0221	0.9779	8.18
141.5	172,640	814	0.0047	0.9953	8.00
142.5	167,624	179	0.0011	0.9989	7.96
143.5	160,942	5,597	0.0348	0.9652	7.95
144.5	155,185	227	0.0015	0.9985	7.68
145.5	146,725	5,174	0.0353	0.9647	7.66
146.5	137,291	2,406	0.0175	0.9825	7.39
147.5	92,275	17,526	0.1899	0.8101	7.27
148.5	64,847	1,542	0.0238	0.9762	5.89
149.5	15,231	32	0.0021	0.9979	5.75
150.5	12,556		0.0000	1.0000	5.73
151.5	4,123		0.0000	1.0000	5.73
152.5	3,888		0.0000	1.0000	5.73
153.5	72		0.0000	1.0000	5.73
154.5	72		0.0000	1.0000	5.73
155.5	72		0.0000	1.0000	5.73
156.5	72		0.0000	1.0000	5.73
157.5	72		0.0000	1.0000	5.73
158.5	72		0.0000	1.0000	5.73

PENNSYLVANIA-AMERICAN WATER COMPANY

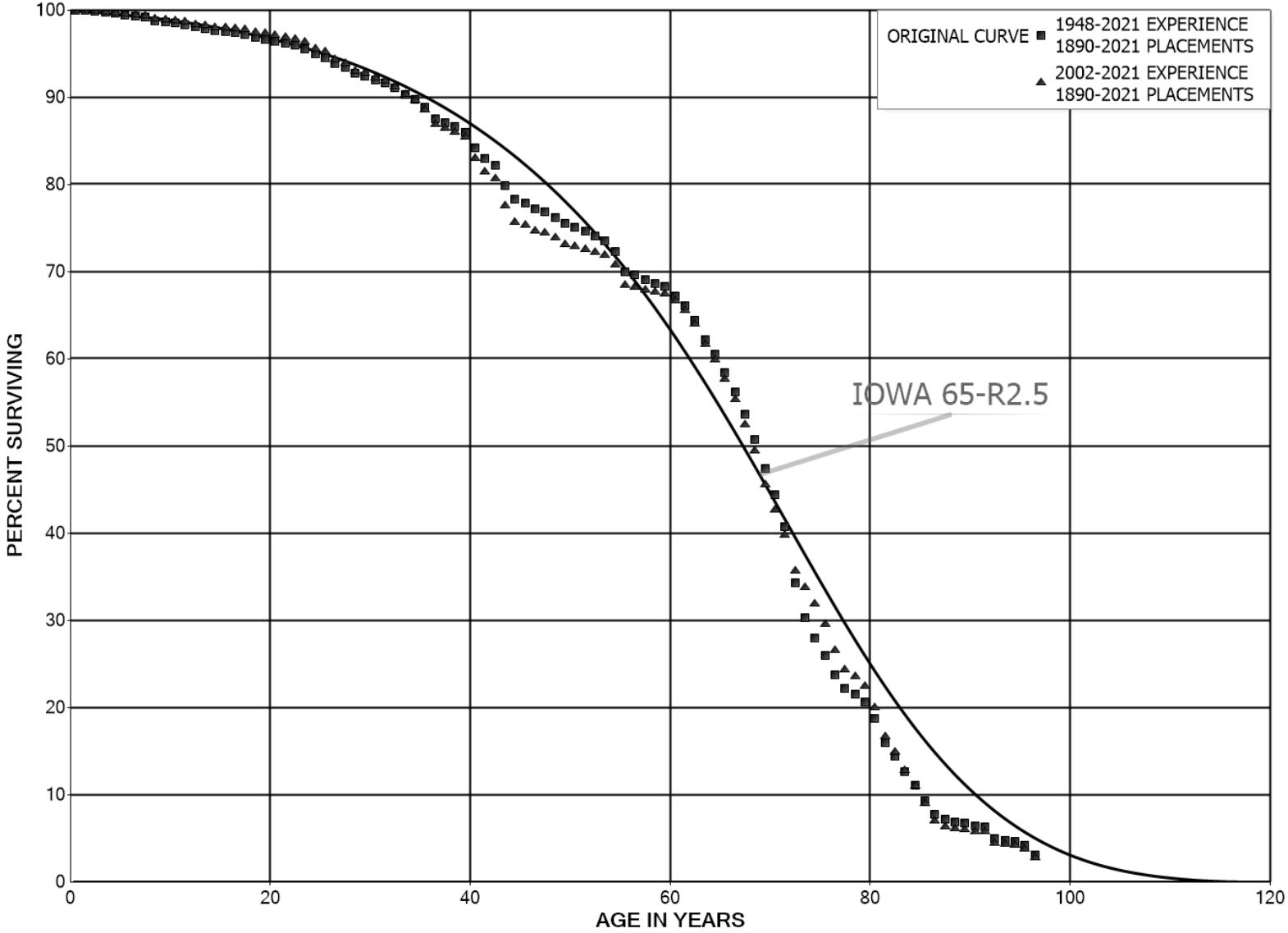
ACCOUNT 331.00 MAINS AND ACCESSORIES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1823-2021 EXPERIENCE BAND 1948-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
159.5	72		0.0000	1.0000	5.73
160.5	72		0.0000	1.0000	5.73
161.5	72		0.0000	1.0000	5.73
162.5	72		0.0000	1.0000	5.73
163.5	72		0.0000	1.0000	5.73
164.5	72		0.0000	1.0000	5.73
165.5	72		0.0000	1.0000	5.73
166.5	72		0.0000	1.0000	5.73
167.5	72		0.0000	1.0000	5.73
168.5	72		0.0000	1.0000	5.73
169.5	72		0.0000	1.0000	5.73
170.5	72		0.0000	1.0000	5.73
171.5	226	153	0.6794	0.3206	5.73
172.5	72		0.0000	1.0000	1.84
173.5	72		0.0000	1.0000	1.84
174.5	72		0.0000	1.0000	1.84
175.5	72		0.0000	1.0000	1.84
176.5	72		0.0000	1.0000	1.84
177.5	72		0.0000	1.0000	1.84
178.5					1.84

PENNSYLVANIA-AMERICAN WATER COMPANY
ACCOUNT 333.00 SERVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 333.00 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1890-2021 EXPERIENCE BAND 1948-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	648,157,956	75,207	0.0001	0.9999	100.00
0.5	633,845,071	386,414	0.0006	0.9994	99.99
1.5	603,561,029	776,086	0.0013	0.9987	99.93
2.5	578,709,479	640,173	0.0011	0.9989	99.80
3.5	555,290,029	705,734	0.0013	0.9987	99.69
4.5	530,651,101	726,348	0.0014	0.9986	99.56
5.5	503,563,396	926,666	0.0018	0.9982	99.43
6.5	481,212,145	582,661	0.0012	0.9988	99.24
7.5	461,112,148	1,619,187	0.0035	0.9965	99.12
8.5	438,109,082	645,964	0.0015	0.9985	98.77
9.5	416,866,758	674,731	0.0016	0.9984	98.63
10.5	398,265,742	605,850	0.0015	0.9985	98.47
11.5	379,864,016	1,073,016	0.0028	0.9972	98.32
12.5	355,804,597	598,457	0.0017	0.9983	98.04
13.5	328,968,939	742,195	0.0023	0.9977	97.88
14.5	314,786,836	477,910	0.0015	0.9985	97.66
15.5	315,317,603	506,788	0.0016	0.9984	97.51
16.5	296,503,155	623,017	0.0021	0.9979	97.35
17.5	294,619,400	974,880	0.0033	0.9967	97.15
18.5	290,605,150	617,617	0.0021	0.9979	96.82
19.5	260,889,455	639,351	0.0025	0.9975	96.62
20.5	243,727,091	564,687	0.0023	0.9977	96.38
21.5	229,476,246	568,644	0.0025	0.9975	96.16
22.5	215,515,049	903,714	0.0042	0.9958	95.92
23.5	167,561,788	1,080,709	0.0064	0.9936	95.52
24.5	156,383,046	624,371	0.0040	0.9960	94.90
25.5	145,013,796	1,067,145	0.0074	0.9926	94.52
26.5	133,678,521	547,879	0.0041	0.9959	93.83
27.5	125,947,449	1,016,780	0.0081	0.9919	93.44
28.5	115,599,642	361,796	0.0031	0.9969	92.69
29.5	108,666,118	545,967	0.0050	0.9950	92.40
30.5	102,090,777	374,613	0.0037	0.9963	91.93
31.5	93,439,506	577,796	0.0062	0.9938	91.60
32.5	85,711,844	700,475	0.0082	0.9918	91.03
33.5	78,124,870	516,291	0.0066	0.9934	90.29
34.5	71,342,647	675,371	0.0095	0.9905	89.69
35.5	66,356,120	960,389	0.0145	0.9855	88.84
36.5	61,814,633	329,136	0.0053	0.9947	87.56
37.5	58,164,604	287,294	0.0049	0.9951	87.09
38.5	54,932,398	422,397	0.0077	0.9923	86.66

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 333.00 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2021 EXPERIENCE BAND 1948-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	51,888,637	1,088,377	0.0210	0.9790	85.99
40.5	48,201,579	726,553	0.0151	0.9849	84.19
41.5	44,729,015	389,384	0.0087	0.9913	82.92
42.5	41,397,915	1,181,755	0.0285	0.9715	82.20
43.5	38,347,627	746,659	0.0195	0.9805	79.85
44.5	36,131,864	216,826	0.0060	0.9940	78.30
45.5	34,785,505	270,595	0.0078	0.9922	77.83
46.5	33,721,640	165,614	0.0049	0.9951	77.22
47.5	32,197,731	259,416	0.0081	0.9919	76.84
48.5	29,715,371	290,537	0.0098	0.9902	76.22
49.5	27,762,840	136,535	0.0049	0.9951	75.48
50.5	25,963,042	173,627	0.0067	0.9933	75.11
51.5	24,346,039	177,285	0.0073	0.9927	74.60
52.5	22,834,535	170,342	0.0075	0.9925	74.06
53.5	21,434,149	356,832	0.0166	0.9834	73.51
54.5	20,093,617	632,840	0.0315	0.9685	72.29
55.5	18,516,503	113,127	0.0061	0.9939	70.01
56.5	17,354,733	124,755	0.0072	0.9928	69.58
57.5	16,520,669	107,054	0.0065	0.9935	69.08
58.5	15,565,189	86,665	0.0056	0.9944	68.63
59.5	14,528,444	221,552	0.0152	0.9848	68.25
60.5	13,407,058	231,502	0.0173	0.9827	67.21
61.5	12,177,820	296,048	0.0243	0.9757	66.05
62.5	10,889,395	382,095	0.0351	0.9649	64.44
63.5	9,563,283	261,513	0.0273	0.9727	62.18
64.5	8,592,430	291,042	0.0339	0.9661	60.48
65.5	7,581,255	286,839	0.0378	0.9622	58.43
66.5	6,625,456	312,203	0.0471	0.9529	56.22
67.5	5,819,588	306,311	0.0526	0.9474	53.57
68.5	5,021,656	335,932	0.0669	0.9331	50.75
69.5	4,136,198	258,725	0.0626	0.9374	47.36
70.5	3,462,516	290,167	0.0838	0.9162	44.40
71.5	2,883,597	456,514	0.1583	0.8417	40.68
72.5	2,145,637	246,156	0.1147	0.8853	34.24
73.5	1,646,959	128,555	0.0781	0.9219	30.31
74.5	1,331,926	95,346	0.0716	0.9284	27.94
75.5	1,144,779	96,232	0.0841	0.9159	25.94
76.5	1,025,322	68,190	0.0665	0.9335	23.76
77.5	945,563	27,831	0.0294	0.9706	22.18
78.5	900,929	36,681	0.0407	0.9593	21.53

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 333.00 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2021 EXPERIENCE BAND 1948-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	815,470	77,749	0.0953	0.9047	20.65
80.5	687,693	102,124	0.1485	0.8515	18.68
81.5	512,715	47,977	0.0936	0.9064	15.91
82.5	428,423	52,220	0.1219	0.8781	14.42
83.5	374,172	48,807	0.1304	0.8696	12.66
84.5	292,578	44,503	0.1521	0.8479	11.01
85.5	258,752	44,423	0.1717	0.8283	9.34
86.5	214,329	16,697	0.0779	0.9221	7.73
87.5	199,933	7,438	0.0372	0.9628	7.13
88.5	193,079	5,071	0.0263	0.9737	6.87
89.5	188,008	6,632	0.0353	0.9647	6.68
90.5	181,376	3,968	0.0219	0.9781	6.45
91.5	177,572	37,090	0.2089	0.7911	6.31
92.5	140,482	6,621	0.0471	0.9529	4.99
93.5	133,861	3,603	0.0269	0.9731	4.76
94.5	130,555	12,329	0.0944	0.9056	4.63
95.5	118,226	30,479	0.2578	0.7422	4.19
96.5	87,747	12,173	0.1387	0.8613	3.11
97.5	85,048	16,432	0.1932	0.8068	2.68
98.5	68,616	15,945	0.2324	0.7676	2.16
99.5	52,672	3,801	0.0722	0.9278	1.66
100.5	48,870	14,250	0.2916	0.7084	1.54
101.5	34,620	15,624	0.4513	0.5487	1.09
102.5	18,996	4,642	0.2444	0.7556	0.60
103.5	14,354	5,641	0.3930	0.6070	0.45
104.5	8,713	3,613	0.4147	0.5853	0.27
105.5	5,099	1,515	0.2971	0.7029	0.16
106.5	3,584	1,285	0.3585	0.6415	0.11
107.5	2,299	726	0.3156	0.6844	0.07
108.5	1,574	487	0.3093	0.6907	0.05
109.5	1,087	583	0.5359	0.4641	0.03
110.5	504	23	0.0457	0.9543	0.02
111.5	481	106	0.2204	0.7796	0.02
112.5	375	44	0.1167	0.8833	0.01
113.5	332	42	0.1264	0.8736	0.01
114.5	290	10	0.0361	0.9639	0.01
115.5	279	229	0.8212	0.1788	0.01
116.5	50	42	0.8333	0.1667	0.00
117.5	8		0.0000	1.0000	0.00
118.5	8		0.0000	1.0000	0.00

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 333.00 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2021 EXPERIENCE BAND 1948-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	8		0.0000	1.0000	0.00
120.5	8		0.0000	1.0000	0.00
121.5	8		0.0000	1.0000	0.00
122.5	8		0.0000	1.0000	0.00
123.5	8		0.0000	1.0000	0.00
124.5	8		0.0000	1.0000	0.00
125.5	8		0.0000	1.0000	0.00
126.5	8	0	0.0012	0.9988	0.00
127.5	8		0.0000	1.0000	0.00
128.5	8	8	1.0000		0.00
129.5					

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 333.00 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1890-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	413,121,752	15,980	0.0000	1.0000	100.00
0.5	401,837,181	106,259	0.0003	0.9997	100.00
1.5	385,283,509	441,283	0.0011	0.9989	99.97
2.5	373,467,803	355,745	0.0010	0.9990	99.86
3.5	398,581,107	434,312	0.0011	0.9989	99.76
4.5	383,339,602	428,391	0.0011	0.9989	99.65
5.5	366,660,233	555,727	0.0015	0.9985	99.54
6.5	354,197,273	272,990	0.0008	0.9992	99.39
7.5	341,527,821	1,345,599	0.0039	0.9961	99.31
8.5	327,084,189	371,314	0.0011	0.9989	98.92
9.5	311,993,201	393,794	0.0013	0.9987	98.81
10.5	298,965,717	364,870	0.0012	0.9988	98.68
11.5	288,463,180	800,680	0.0028	0.9972	98.56
12.5	272,094,847	297,223	0.0011	0.9989	98.29
13.5	252,476,865	488,232	0.0019	0.9981	98.18
14.5	244,863,897	192,603	0.0008	0.9992	97.99
15.5	249,870,848	229,192	0.0009	0.9991	97.92
16.5	234,713,666	357,686	0.0015	0.9985	97.83
17.5	236,003,494	713,221	0.0030	0.9970	97.68
18.5	234,808,754	352,629	0.0015	0.9985	97.38
19.5	207,785,095	375,813	0.0018	0.9982	97.24
20.5	193,377,654	376,461	0.0019	0.9981	97.06
21.5	181,938,651	386,025	0.0021	0.9979	96.87
22.5	170,838,518	736,572	0.0043	0.9957	96.67
23.5	125,448,696	943,733	0.0075	0.9925	96.25
24.5	117,062,950	483,409	0.0041	0.9959	95.52
25.5	107,884,018	959,447	0.0089	0.9911	95.13
26.5	98,087,004	421,122	0.0043	0.9957	94.28
27.5	92,080,928	891,608	0.0097	0.9903	93.88
28.5	84,224,699	266,076	0.0032	0.9968	92.97
29.5	79,420,495	445,516	0.0056	0.9944	92.68
30.5	74,599,018	279,790	0.0038	0.9962	92.16
31.5	67,516,907	483,146	0.0072	0.9928	91.81
32.5	61,214,811	604,530	0.0099	0.9901	91.15
33.5	55,006,692	406,446	0.0074	0.9926	90.25
34.5	49,463,166	575,784	0.0116	0.9884	89.59
35.5	45,662,795	858,027	0.0188	0.9812	88.54
36.5	42,326,703	231,933	0.0055	0.9945	86.88
37.5	39,756,633	181,583	0.0046	0.9954	86.40
38.5	37,484,882	289,280	0.0077	0.9923	86.01

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 333.00 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	35,542,875	990,805	0.0279	0.9721	85.35
40.5	32,936,975	624,797	0.0190	0.9810	82.97
41.5	30,661,572	295,338	0.0096	0.9904	81.39
42.5	28,522,417	1,091,916	0.0383	0.9617	80.61
43.5	26,492,626	661,126	0.0250	0.9750	77.52
44.5	25,290,866	114,139	0.0045	0.9955	75.59
45.5	25,020,630	195,334	0.0078	0.9922	75.25
46.5	24,934,256	90,964	0.0036	0.9964	74.66
47.5	24,318,981	189,057	0.0078	0.9922	74.39
48.5	22,670,264	229,125	0.0101	0.9899	73.81
49.5	21,520,639	70,006	0.0033	0.9967	73.06
50.5	20,463,754	87,270	0.0043	0.9957	72.83
51.5	19,444,583	90,989	0.0047	0.9953	72.51
52.5	18,510,040	86,325	0.0047	0.9953	72.18
53.5	17,615,944	282,021	0.0160	0.9840	71.84
54.5	16,662,129	553,045	0.0332	0.9668	70.69
55.5	15,322,567	44,092	0.0029	0.9971	68.34
56.5	14,304,034	60,582	0.0042	0.9958	68.15
57.5	13,574,144	55,783	0.0041	0.9959	67.86
58.5	12,702,052	39,199	0.0031	0.9969	67.58
59.5	11,797,492	124,028	0.0105	0.9895	67.37
60.5	10,896,713	191,065	0.0175	0.9825	66.66
61.5	9,844,696	234,447	0.0238	0.9762	65.49
62.5	8,762,536	324,351	0.0370	0.9630	63.93
63.5	7,625,943	212,525	0.0279	0.9721	61.57
64.5	6,828,920	250,636	0.0367	0.9633	59.85
65.5	5,969,117	240,530	0.0403	0.9597	57.65
66.5	5,138,079	269,982	0.0525	0.9475	55.33
67.5	4,441,118	257,825	0.0581	0.9419	52.42
68.5	3,684,334	286,985	0.0779	0.9221	49.38
69.5	2,881,213	184,573	0.0641	0.9359	45.53
70.5	2,338,653	156,820	0.0671	0.9329	42.62
71.5	1,941,930	200,908	0.1035	0.8965	39.76
72.5	1,484,351	78,415	0.0528	0.9472	35.65
73.5	1,222,237	68,768	0.0563	0.9437	33.76
74.5	1,056,188	77,877	0.0737	0.9263	31.86
75.5	884,540	91,753	0.1037	0.8963	29.51
76.5	788,290	64,027	0.0812	0.9188	26.45
77.5	742,394	25,966	0.0350	0.9650	24.30
78.5	772,443	34,292	0.0444	0.9556	23.45

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 333.00 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	703,294	76,783	0.1092	0.8908	22.41
80.5	590,557	99,665	0.1688	0.8312	19.97
81.5	433,051	46,790	0.1080	0.8920	16.60
82.5	355,282	48,781	0.1373	0.8627	14.80
83.5	305,993	44,906	0.1468	0.8532	12.77
84.5	234,817	43,109	0.1836	0.8164	10.90
85.5	196,138	43,371	0.2211	0.7789	8.90
86.5	168,296	15,371	0.0913	0.9087	6.93
87.5	158,571	5,726	0.0361	0.9639	6.30
88.5	157,798	2,952	0.0187	0.9813	6.07
89.5	160,516	5,488	0.0342	0.9658	5.96
90.5	159,380	1,805	0.0113	0.9887	5.75
91.5	160,832	36,027	0.2240	0.7760	5.69
92.5	126,866	5,042	0.0397	0.9603	4.41
93.5	123,090	3,254	0.0264	0.9736	4.24
94.5	120,172	11,724	0.0976	0.9024	4.13
95.5	109,259	29,895	0.2736	0.7264	3.72
96.5	80,994	11,792	0.1456	0.8544	2.70
97.5	72,654	16,213	0.2232	0.7768	2.31
98.5	67,850	15,920	0.2346	0.7654	1.79
99.5	51,930	3,710	0.0714	0.9286	1.37
100.5	48,220	14,094	0.2923	0.7077	1.28
101.5	34,313	15,624	0.4553	0.5447	0.90
102.5	18,689	4,642	0.2484	0.7516	0.49
103.5	14,047	5,641	0.4016	0.5984	0.37
104.5	8,406	3,613	0.4298	0.5702	0.22
105.5	4,793	1,515	0.3161	0.6839	0.13
106.5	3,278	1,285	0.3920	0.6080	0.09
107.5	1,993	726	0.3641	0.6359	0.05
108.5	1,267	487	0.3842	0.6158	0.03
109.5	780	583	0.7465	0.2535	0.02
110.5	198	23	0.1165	0.8835	0.01
111.5	481	106	0.2204	0.7796	0.00
112.5	375	44	0.1167	0.8833	0.00
113.5	332	42	0.1264	0.8736	0.00
114.5	290	10	0.0361	0.9639	0.00
115.5	279	229	0.8212	0.1788	0.00
116.5	50	42	0.8333	0.1667	0.00
117.5	8		0.0000	1.0000	0.00
118.5	8		0.0000	1.0000	0.00

PENNSYLVANIA-AMERICAN WATER COMPANY

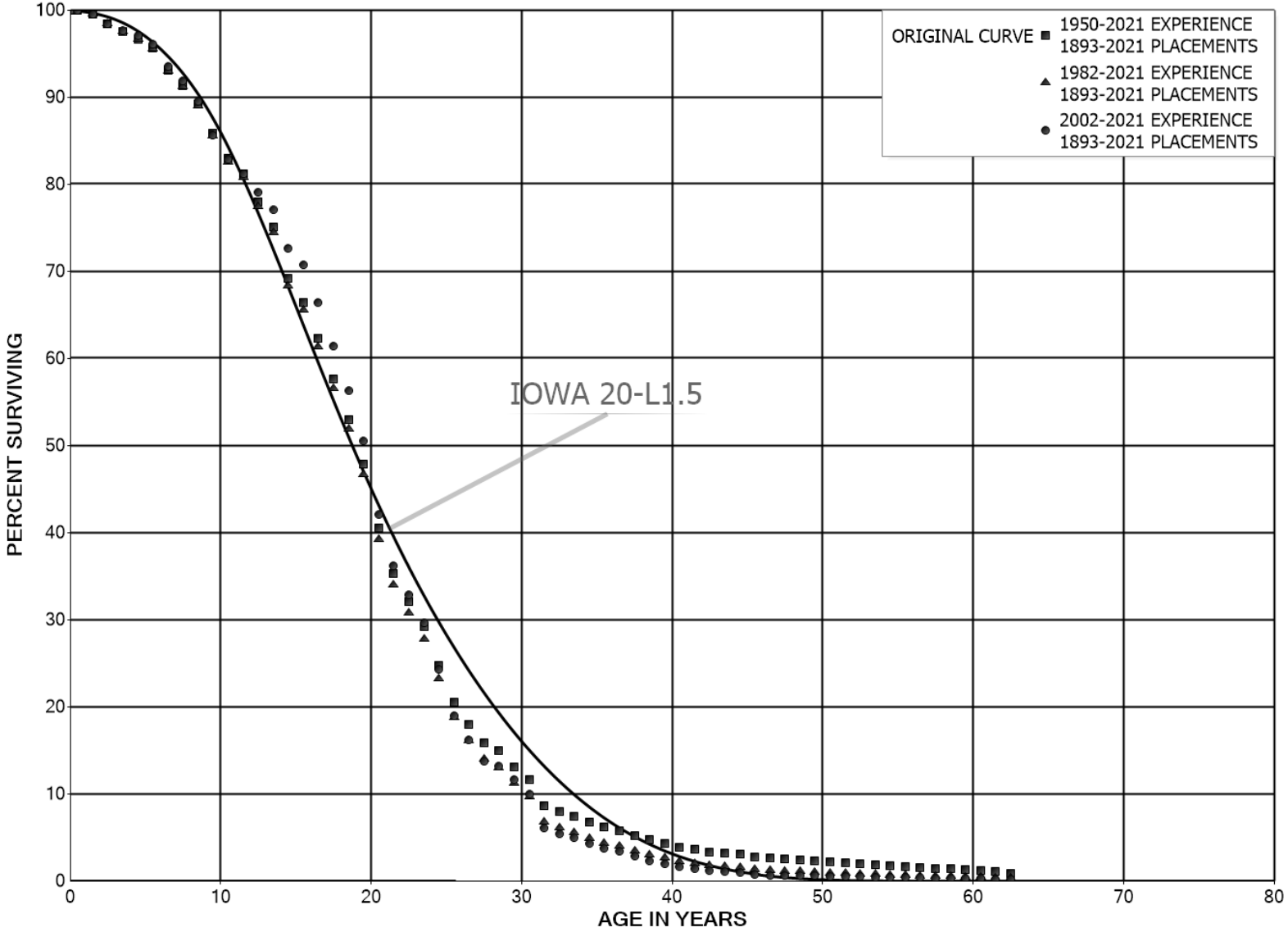
ACCOUNT 333.00 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	8		0.0000	1.0000	0.00
120.5	8		0.0000	1.0000	0.00
121.5	8		0.0000	1.0000	0.00
122.5	8		0.0000	1.0000	0.00
123.5	8		0.0000	1.0000	0.00
124.5	8		0.0000	1.0000	0.00
125.5	8		0.0000	1.0000	0.00
126.5	8	0	0.0012	0.9988	0.00
127.5	8		0.0000	1.0000	0.00
128.5	8	8	1.0000		0.00
129.5					

PENNSYLVANIA-AMERICAN WATER COMPANY
ACCOUNT 334.00 METERS AND METER INSTALLATIONS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 334.00 METERS AND METER INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1893-2021 EXPERIENCE BAND 1950-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	310,766,720	149,279	0.0005	0.9995	100.00
0.5	308,908,043	1,351,959	0.0044	0.9956	99.95
1.5	297,599,959	3,222,890	0.0108	0.9892	99.51
2.5	276,480,284	2,537,333	0.0092	0.9908	98.44
3.5	261,443,990	2,391,910	0.0091	0.9909	97.53
4.5	243,772,582	2,641,538	0.0108	0.9892	96.64
5.5	226,231,742	5,968,257	0.0264	0.9736	95.59
6.5	208,383,950	3,898,280	0.0187	0.9813	93.07
7.5	198,348,618	4,636,970	0.0234	0.9766	91.33
8.5	184,837,779	6,916,307	0.0374	0.9626	89.20
9.5	165,058,924	5,617,870	0.0340	0.9660	85.86
10.5	142,656,573	3,074,720	0.0216	0.9784	82.94
11.5	127,609,771	5,048,412	0.0396	0.9604	81.15
12.5	113,370,766	4,233,066	0.0373	0.9627	77.94
13.5	103,657,399	8,153,535	0.0787	0.9213	75.03
14.5	92,436,342	3,671,501	0.0397	0.9603	69.13
15.5	88,866,582	5,464,837	0.0615	0.9385	66.38
16.5	81,124,165	6,113,628	0.0754	0.9246	62.30
17.5	75,358,025	6,110,801	0.0811	0.9189	57.60
18.5	69,062,521	6,650,798	0.0963	0.9037	52.93
19.5	60,128,198	9,256,058	0.1539	0.8461	47.84
20.5	46,978,188	6,065,384	0.1291	0.8709	40.47
21.5	38,541,899	3,468,252	0.0900	0.9100	35.25
22.5	33,462,811	3,066,812	0.0916	0.9084	32.07
23.5	19,793,497	2,983,966	0.1508	0.8492	29.13
24.5	15,640,047	2,684,850	0.1717	0.8283	24.74
25.5	13,004,785	1,616,113	0.1243	0.8757	20.50
26.5	11,288,807	1,346,234	0.1193	0.8807	17.95
27.5	9,845,492	550,443	0.0559	0.9441	15.81
28.5	9,125,229	1,122,305	0.1230	0.8770	14.92
29.5	7,896,502	909,781	0.1152	0.8848	13.09
30.5	6,378,731	1,615,865	0.2533	0.7467	11.58
31.5	4,793,475	401,939	0.0839	0.9161	8.65
32.5	4,434,674	320,186	0.0722	0.9278	7.92
33.5	4,133,230	377,230	0.0913	0.9087	7.35
34.5	3,782,749	315,473	0.0834	0.9166	6.68
35.5	3,488,784	225,273	0.0646	0.9354	6.12
36.5	3,385,176	316,718	0.0936	0.9064	5.73
37.5	3,089,294	303,455	0.0982	0.9018	5.19
38.5	2,815,233	237,153	0.0842	0.9158	4.68

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 334.00 METERS AND METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1893-2021 EXPERIENCE BAND 1950-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,589,573	258,552	0.0998	0.9002	4.29
40.5	2,358,822	175,480	0.0744	0.9256	3.86
41.5	2,243,016	162,474	0.0724	0.9276	3.57
42.5	2,083,893	90,521	0.0434	0.9566	3.31
43.5	1,997,630	88,253	0.0442	0.9558	3.17
44.5	1,911,938	189,495	0.0991	0.9009	3.03
45.5	1,755,570	73,318	0.0418	0.9582	2.73
46.5	1,690,928	82,839	0.0490	0.9510	2.61
47.5	1,613,858	55,519	0.0344	0.9656	2.49
48.5	1,531,576	79,593	0.0520	0.9480	2.40
49.5	1,460,826	78,565	0.0538	0.9462	2.28
50.5	1,382,879	79,001	0.0571	0.9429	2.15
51.5	1,304,174	52,384	0.0402	0.9598	2.03
52.5	1,252,160	104,471	0.0834	0.9166	1.95
53.5	1,147,832	59,089	0.0515	0.9485	1.79
54.5	1,088,770	50,085	0.0460	0.9540	1.69
55.5	1,038,761	64,528	0.0621	0.9379	1.62
56.5	974,725	61,705	0.0633	0.9367	1.52
57.5	913,037	50,214	0.0550	0.9450	1.42
58.5	862,823	60,683	0.0703	0.9297	1.34
59.5	802,170	58,142	0.0725	0.9275	1.25
60.5	744,067	76,975	0.1035	0.8965	1.16
61.5	667,055	97,611	0.1463	0.8537	1.04
62.5	569,445	75,741	0.1330	0.8670	0.89
63.5	493,704	55,578	0.1126	0.8874	0.77
64.5	437,941	64,788	0.1479	0.8521	0.68
65.5	373,251	55,471	0.1486	0.8514	0.58
66.5	317,759	37,477	0.1179	0.8821	0.49
67.5	280,151	26,879	0.0959	0.9041	0.44
68.5	253,204	31,766	0.1255	0.8745	0.39
69.5	221,186	26,781	0.1211	0.8789	0.34
70.5	194,021	30,621	0.1578	0.8422	0.30
71.5	163,063	37,102	0.2275	0.7725	0.26
72.5	126,077	23,369	0.1854	0.8146	0.20
73.5	103,282	20,223	0.1958	0.8042	0.16
74.5	83,083	14,577	0.1754	0.8246	0.13
75.5	68,507	9,409	0.1373	0.8627	0.11
76.5	59,109	12,690	0.2147	0.7853	0.09
77.5	46,831	12,997	0.2775	0.7225	0.07
78.5	33,834	4,993	0.1476	0.8524	0.05

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 334.00 METERS AND METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1893-2021 EXPERIENCE BAND 1950-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	28,841	4,904	0.1700	0.8300	0.04
80.5	23,887	4,479	0.1875	0.8125	0.04
81.5	19,365	3,256	0.1681	0.8319	0.03
82.5	16,123	3,193	0.1980	0.8020	0.02
83.5	12,931	3,201	0.2475	0.7525	0.02
84.5	9,697	961	0.0991	0.9009	0.02
85.5	8,712	266	0.0306	0.9694	0.01
86.5	8,463	516	0.0610	0.9390	0.01
87.5	7,947	101	0.0127	0.9873	0.01
88.5	7,846	717	0.0914	0.9086	0.01
89.5	7,128	195	0.0273	0.9727	0.01
90.5	6,934	53	0.0077	0.9923	0.01
91.5	7,279	103	0.0141	0.9859	0.01
92.5	7,176	276	0.0384	0.9616	0.01
93.5	6,900	356	0.0516	0.9484	0.01
94.5	6,544	31	0.0048	0.9952	0.01
95.5	6,513	134	0.0206	0.9794	0.01
96.5	6,379	256	0.0401	0.9599	0.01
97.5	6,123	462	0.0754	0.9246	0.01
98.5	5,661	413	0.0730	0.9270	0.01
99.5	5,248	546	0.1041	0.8959	0.01
100.5	4,702	108	0.0230	0.9770	0.01
101.5	4,593	399	0.0869	0.9131	0.01
102.5	4,194	503	0.1198	0.8802	0.01
103.5	3,692	217	0.0588	0.9412	0.01
104.5	3,475	342	0.0986	0.9014	0.01
105.5	3,132		0.0000	1.0000	0.00
106.5	3,132	288	0.0921	0.9079	0.00
107.5	2,844	455	0.1601	0.8399	0.00
108.5	2,389	176	0.0737	0.9263	0.00
109.5	2,212	119	0.0539	0.9461	0.00
110.5	2,093	1,814	0.8667	0.1333	0.00
111.5	279	65	0.2328	0.7672	0.00
112.5	214	116	0.5419	0.4581	0.00
113.5	98	4	0.0361	0.9639	0.00
114.5	95	45	0.4746	0.5254	0.00
115.5	50	33	0.6740	0.3260	0.00
116.5	16	2	0.0957	0.9043	0.00
117.5	15	15	1.0000		0.00
118.5					

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 334.00 METERS AND METER INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1893-2021 EXPERIENCE BAND 1982-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	301,243,651	141,141	0.0005	0.9995	100.00
0.5	300,214,378	1,335,138	0.0044	0.9956	99.95
1.5	289,611,544	3,215,892	0.0111	0.9889	99.51
2.5	269,040,908	2,527,593	0.0094	0.9906	98.40
3.5	254,467,290	2,381,051	0.0094	0.9906	97.48
4.5	237,262,761	2,634,236	0.0111	0.9889	96.57
5.5	220,147,230	5,959,425	0.0271	0.9729	95.49
6.5	202,674,746	3,889,416	0.0192	0.9808	92.91
7.5	192,900,649	4,630,183	0.0240	0.9760	91.13
8.5	179,626,803	6,906,634	0.0384	0.9616	88.94
9.5	160,144,140	5,611,331	0.0350	0.9650	85.52
10.5	138,002,643	3,065,326	0.0222	0.9778	82.52
11.5	123,149,794	5,040,163	0.0409	0.9591	80.69
12.5	109,262,867	4,227,128	0.0387	0.9613	77.39
13.5	99,815,879	8,142,590	0.0816	0.9184	74.39
14.5	88,791,893	3,663,844	0.0413	0.9587	68.33
15.5	85,494,483	5,457,882	0.0638	0.9362	65.51
16.5	78,339,149	6,104,197	0.0779	0.9221	61.32
17.5	72,810,733	6,103,282	0.0838	0.9162	56.55
18.5	66,651,442	6,635,031	0.0995	0.9005	51.81
19.5	57,895,493	9,245,847	0.1597	0.8403	46.65
20.5	44,839,566	6,054,321	0.1350	0.8650	39.20
21.5	36,494,881	3,461,199	0.0948	0.9052	33.91
22.5	31,536,368	3,060,126	0.0970	0.9030	30.69
23.5	17,972,779	2,976,035	0.1656	0.8344	27.71
24.5	13,978,888	2,677,564	0.1915	0.8085	23.12
25.5	11,469,092	1,608,405	0.1402	0.8598	18.69
26.5	9,858,616	1,335,700	0.1355	0.8645	16.07
27.5	8,535,728	546,238	0.0640	0.9360	13.90
28.5	7,918,897	1,117,857	0.1412	0.8588	13.01
29.5	6,731,399	905,671	0.1345	0.8655	11.17
30.5	5,286,067	1,611,898	0.3049	0.6951	9.67
31.5	3,754,747	395,911	0.1054	0.8946	6.72
32.5	3,427,379	315,065	0.0919	0.9081	6.01
33.5	3,173,091	371,632	0.1171	0.8829	5.46
34.5	2,844,212	311,873	0.1097	0.8903	4.82
35.5	2,575,906	220,637	0.0857	0.9143	4.29
36.5	2,470,079	311,968	0.1263	0.8737	3.92
37.5	2,168,190	297,162	0.1371	0.8629	3.43
38.5	1,881,752	230,476	0.1225	0.8775	2.96

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 334.00 METERS AND METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1893-2021 EXPERIENCE BAND 1982-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,668,273	249,374	0.1495	0.8505	2.60
40.5	1,482,237	168,034	0.1134	0.8866	2.21
41.5	1,353,673	157,450	0.1163	0.8837	1.96
42.5	1,223,139	83,617	0.0684	0.9316	1.73
43.5	1,157,366	81,788	0.0707	0.9293	1.61
44.5	1,095,724	185,064	0.1689	0.8311	1.50
45.5	960,734	64,843	0.0675	0.9325	1.24
46.5	918,041	75,837	0.0826	0.9174	1.16
47.5	869,269	30,483	0.0351	0.9649	1.06
48.5	825,167	54,473	0.0660	0.9340	1.03
49.5	784,828	69,056	0.0880	0.9120	0.96
50.5	744,049	54,356	0.0731	0.9269	0.88
51.5	722,906	43,972	0.0608	0.9392	0.81
52.5	734,007	82,515	0.1124	0.8876	0.76
53.5	696,958	48,318	0.0693	0.9307	0.68
54.5	693,940	42,933	0.0619	0.9381	0.63
55.5	680,524	57,022	0.0838	0.9162	0.59
56.5	657,745	55,162	0.0839	0.9161	0.54
57.5	640,912	45,202	0.0705	0.9295	0.50
58.5	636,933	58,676	0.0921	0.9079	0.46
59.5	611,544	55,364	0.0905	0.9095	0.42
60.5	570,522	73,373	0.1286	0.8714	0.38
61.5	519,726	94,541	0.1819	0.8181	0.33
62.5	435,823	71,201	0.1634	0.8366	0.27
63.5	372,765	51,119	0.1371	0.8629	0.23
64.5	338,295	61,677	0.1823	0.8177	0.20
65.5	291,004	53,111	0.1825	0.8175	0.16
66.5	251,218	34,677	0.1380	0.8620	0.13
67.5	228,952	24,701	0.1079	0.8921	0.11
68.5	214,292	30,112	0.1405	0.8595	0.10
69.5	192,990	25,833	0.1339	0.8661	0.09
70.5	179,574	30,066	0.1674	0.8326	0.07
71.5	153,789	36,789	0.2392	0.7608	0.06
72.5	118,301	22,950	0.1940	0.8060	0.05
73.5	97,586	20,026	0.2052	0.7948	0.04
74.5	77,826	14,571	0.1872	0.8128	0.03
75.5	64,350	9,299	0.1445	0.8555	0.02
76.5	55,499	12,503	0.2253	0.7747	0.02
77.5	43,473	12,864	0.2959	0.7041	0.02
78.5	30,672	4,961	0.1617	0.8383	0.01

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 334.00 METERS AND METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1893-2021 EXPERIENCE BAND 1982-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	26,017	4,904	0.1885	0.8115	0.01
80.5	21,092	4,479	0.2123	0.7877	0.01
81.5	18,985	3,247	0.1710	0.8290	0.01
82.5	15,752	3,193	0.2027	0.7973	0.01
83.5	12,560	3,188	0.2538	0.7462	0.00
84.5	9,356	961	0.1027	0.8973	0.00
85.5	8,372	240	0.0287	0.9713	0.00
86.5	8,148	485	0.0595	0.9405	0.00
87.5	7,663	101	0.0131	0.9869	0.00
88.5	7,846	717	0.0914	0.9086	0.00
89.5	7,128	195	0.0273	0.9727	0.00
90.5	6,934	53	0.0077	0.9923	0.00
91.5	7,279	103	0.0141	0.9859	0.00
92.5	7,176	276	0.0384	0.9616	0.00
93.5	6,900	356	0.0516	0.9484	0.00
94.5	6,544	31	0.0048	0.9952	0.00
95.5	6,513	134	0.0206	0.9794	0.00
96.5	6,379	256	0.0401	0.9599	0.00
97.5	6,123	462	0.0754	0.9246	0.00
98.5	5,661	413	0.0730	0.9270	0.00
99.5	5,248	546	0.1041	0.8959	0.00
100.5	4,702	108	0.0230	0.9770	0.00
101.5	4,593	399	0.0869	0.9131	0.00
102.5	4,194	503	0.1198	0.8802	0.00
103.5	3,692	217	0.0588	0.9412	0.00
104.5	3,475	342	0.0986	0.9014	0.00
105.5	3,132		0.0000	1.0000	0.00
106.5	3,132	288	0.0921	0.9079	0.00
107.5	2,844	455	0.1601	0.8399	0.00
108.5	2,389	176	0.0737	0.9263	0.00
109.5	2,212	119	0.0539	0.9461	0.00
110.5	2,093	1,814	0.8667	0.1333	0.00
111.5	279	65	0.2328	0.7672	0.00
112.5	214	116	0.5419	0.4581	0.00
113.5	98	4	0.0361	0.9639	0.00
114.5	95	45	0.4746	0.5254	0.00
115.5	50	33	0.6740	0.3260	0.00
116.5	16	2	0.0957	0.9043	0.00
117.5	15	15	1.0000		0.00
118.5					

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 334.00 METERS AND METER INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1893-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	208,955,906	101,461	0.0005	0.9995	100.00
0.5	207,554,808	981,632	0.0047	0.9953	99.95
1.5	202,014,232	2,095,799	0.0104	0.9896	99.48
2.5	189,122,036	1,641,865	0.0087	0.9913	98.45
3.5	194,014,092	1,056,711	0.0054	0.9946	97.59
4.5	184,288,996	1,861,494	0.0101	0.9899	97.06
5.5	172,315,468	4,566,321	0.0265	0.9735	96.08
6.5	159,166,303	2,859,766	0.0180	0.9820	93.53
7.5	152,263,046	3,929,585	0.0258	0.9742	91.85
8.5	142,800,122	6,188,027	0.0433	0.9567	89.48
9.5	126,719,951	4,063,986	0.0321	0.9679	85.61
10.5	110,627,916	2,245,712	0.0203	0.9797	82.86
11.5	99,192,548	2,629,101	0.0265	0.9735	81.18
12.5	91,840,942	2,337,131	0.0254	0.9746	79.03
13.5	87,465,650	5,032,948	0.0575	0.9425	77.02
14.5	80,827,760	2,015,900	0.0249	0.9751	72.58
15.5	79,117,449	4,843,391	0.0612	0.9388	70.77
16.5	72,231,636	5,543,606	0.0767	0.9233	66.44
17.5	67,238,595	5,558,790	0.0827	0.9173	61.34
18.5	61,659,079	6,284,076	0.1019	0.8981	56.27
19.5	53,211,229	8,920,590	0.1676	0.8324	50.54
20.5	40,517,295	5,670,305	0.1399	0.8601	42.06
21.5	32,636,067	3,042,265	0.0932	0.9068	36.18
22.5	28,043,735	2,700,129	0.0963	0.9037	32.80
23.5	14,840,502	2,674,054	0.1802	0.8198	29.65
24.5	11,058,978	2,415,772	0.2184	0.7816	24.30
25.5	8,772,346	1,316,860	0.1501	0.8499	19.00
26.5	7,335,194	1,104,167	0.1505	0.8495	16.14
27.5	6,127,466	251,106	0.0410	0.9590	13.71
28.5	5,739,204	653,484	0.1139	0.8861	13.15
29.5	4,987,283	706,117	0.1416	0.8584	11.65
30.5	3,707,993	1,454,844	0.3924	0.6076	10.00
31.5	2,276,410	251,475	0.1105	0.8895	6.08
32.5	2,051,568	190,840	0.0930	0.9070	5.41
33.5	1,888,198	235,293	0.1246	0.8754	4.90
34.5	1,674,987	214,280	0.1279	0.8721	4.29
35.5	1,477,289	140,063	0.0948	0.9052	3.74
36.5	1,395,007	228,390	0.1637	0.8363	3.39
37.5	1,194,538	217,246	0.1819	0.8181	2.83
38.5	1,003,454	157,257	0.1567	0.8433	2.32

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 334.00 METERS AND METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1893-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	885,108	152,473	0.1723	0.8277	1.96
40.5	763,515	108,109	0.1416	0.8584	1.62
41.5	770,058	121,720	0.1581	0.8419	1.39
42.5	679,606	58,432	0.0860	0.9140	1.17
43.5	641,600	56,446	0.0880	0.9120	1.07
44.5	624,402	166,420	0.2665	0.7335	0.98
45.5	551,925	40,115	0.0727	0.9273	0.72
46.5	556,499	52,974	0.0952	0.9048	0.66
47.5	534,141	4,609	0.0086	0.9914	0.60
48.5	525,127	25,668	0.0489	0.9511	0.59
49.5	522,204	31,496	0.0603	0.9397	0.57
50.5	499,601	23,045	0.0461	0.9539	0.53
51.5	478,788	14,556	0.0304	0.9696	0.51
52.5	467,168	53,716	0.1150	0.8850	0.49
53.5	420,240	23,265	0.0554	0.9446	0.44
54.5	398,577	24,937	0.0626	0.9374	0.41
55.5	378,829	34,239	0.0904	0.9096	0.39
56.5	346,310	29,932	0.0864	0.9136	0.35
57.5	316,831	22,145	0.0699	0.9301	0.32
58.5	294,859	29,834	0.1012	0.8988	0.30
59.5	266,134	23,682	0.0890	0.9110	0.27
60.5	243,662	38,783	0.1592	0.8408	0.24
61.5	205,446	64,948	0.3161	0.6839	0.21
62.5	140,711	38,791	0.2757	0.7243	0.14
63.5	102,222	26,439	0.2586	0.7414	0.10
64.5	76,189	23,747	0.3117	0.6883	0.08
65.5	52,952	18,964	0.3581	0.6419	0.05
66.5	34,014	8,892	0.2614	0.7386	0.03
67.5	25,454	1,948	0.0765	0.9235	0.02
68.5	23,537	2,935	0.1247	0.8753	0.02
69.5	20,823	6,787	0.3259	0.6741	0.02
70.5	14,265	1,590	0.1114	0.8886	0.01
71.5	13,040	5,190	0.3980	0.6020	0.01
72.5	7,850	1,720	0.2191	0.7809	0.01
73.5	6,940	436	0.0628	0.9372	0.01
74.5	6,531	174	0.0266	0.9734	0.01
75.5	6,453	1,201	0.1862	0.8138	0.01
76.5	5,437	1,211	0.2226	0.7774	0.00
77.5	4,480	566	0.1263	0.8737	0.00
78.5	3,914	213	0.0545	0.9455	0.00

PENNSYLVANIA-AMERICAN WATER COMPANY

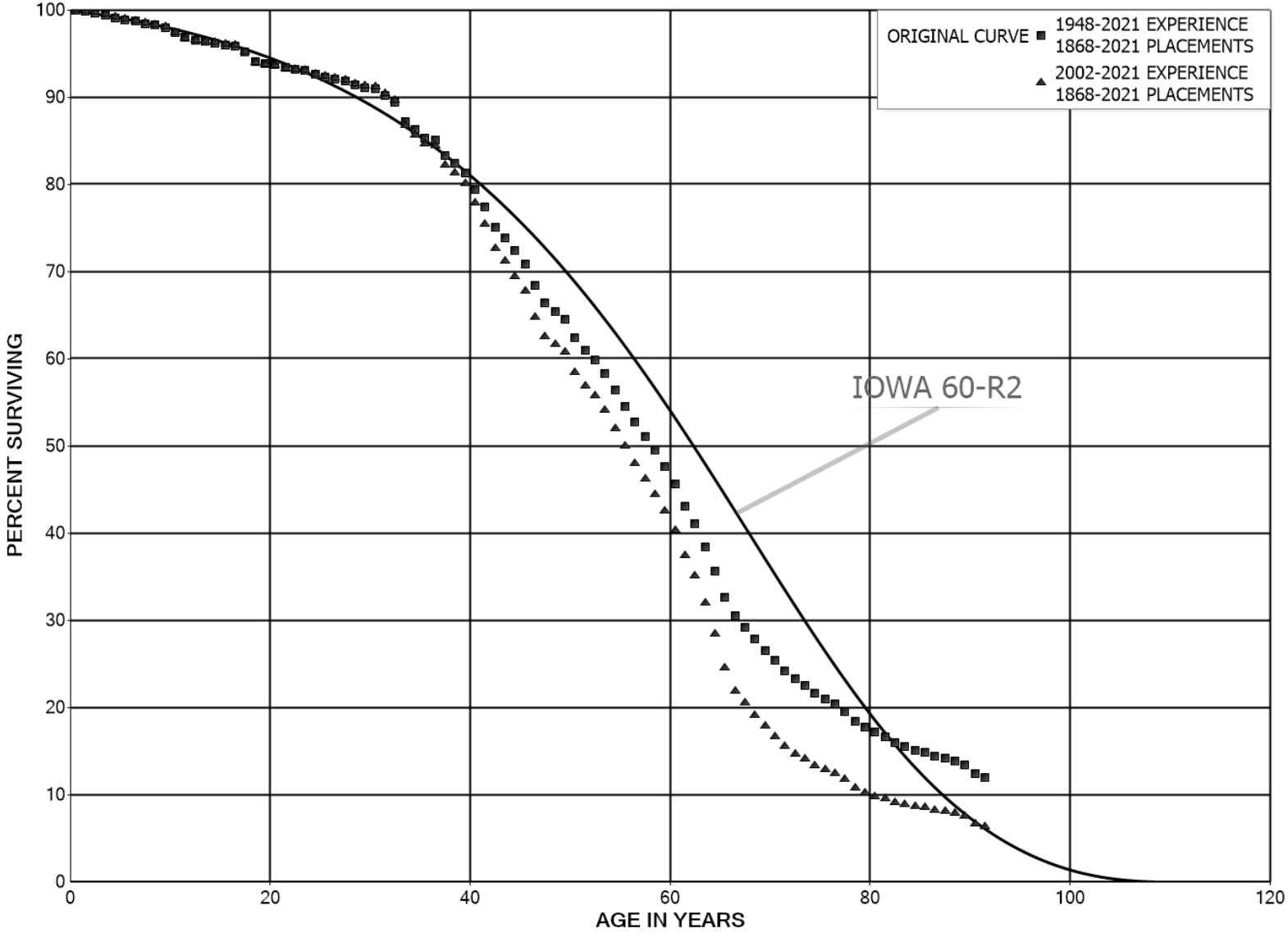
ACCOUNT 334.00 METERS AND METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1893-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	3,804	957	0.2516	0.7484	0.00
80.5	3,103	405	0.1306	0.8694	0.00
81.5	2,761	788	0.2855	0.7145	0.00
82.5	2,386	26	0.0109	0.9891	0.00
83.5	2,693	240	0.0890	0.9110	0.00
84.5	2,561	30	0.0118	0.9882	0.00
85.5	2,899	222	0.0765	0.9235	0.00
86.5	3,180	229	0.0720	0.9280	0.00
87.5	3,168	86	0.0272	0.9728	0.00
88.5	3,424		0.0000	1.0000	0.00
89.5	3,424	156	0.0455	0.9545	0.00
90.5	3,557	27	0.0075	0.9925	0.00
91.5	4,339	96	0.0222	0.9778	0.00
92.5	4,326	186	0.0429	0.9571	0.00
93.5	4,260	253	0.0594	0.9406	0.00
94.5	4,059		0.0000	1.0000	0.00
95.5	4,124	103	0.0250	0.9750	0.00
96.5	4,137	256	0.0619	0.9381	0.00
97.5	3,884	462	0.1188	0.8812	0.00
98.5	3,468	413	0.1192	0.8808	0.00
99.5	3,088	333	0.1078	0.8922	0.00
100.5	2,757	108	0.0393	0.9607	0.00
101.5	4,562	368	0.0807	0.9193	0.00
102.5	4,194	503	0.1198	0.8802	0.00
103.5	3,692	217	0.0588	0.9412	0.00
104.5	3,475	342	0.0986	0.9014	0.00
105.5	3,132		0.0000	1.0000	0.00
106.5	3,132	288	0.0921	0.9079	0.00
107.5	2,844	455	0.1601	0.8399	0.00
108.5	2,389	176	0.0737	0.9263	0.00
109.5	2,212	119	0.0539	0.9461	0.00
110.5	2,093	1,814	0.8667	0.1333	0.00
111.5	279	65	0.2328	0.7672	0.00
112.5	214	116	0.5419	0.4581	0.00
113.5	98	4	0.0361	0.9639	0.00
114.5	95	45	0.4746	0.5254	0.00
115.5	50	33	0.6740	0.3260	0.00
116.5	16	2	0.0957	0.9043	0.00
117.5	15	15	1.0000		0.00
118.5					

PENNSYLVANIA-AMERICAN WATER COMPANY
ACCOUNT 335.00 FIRE HYDRANTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 335.00 FIRE HYDRANTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1868-2021 EXPERIENCE BAND 1948-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	126,978,538	91,991	0.0007	0.9993	100.00
0.5	119,915,541	141,640	0.0012	0.9988	99.93
1.5	113,363,715	175,408	0.0015	0.9985	99.81
2.5	106,255,442	241,523	0.0023	0.9977	99.66
3.5	100,137,902	357,575	0.0036	0.9964	99.43
4.5	94,692,908	183,079	0.0019	0.9981	99.07
5.5	92,268,795	185,762	0.0020	0.9980	98.88
6.5	84,422,685	214,499	0.0025	0.9975	98.68
7.5	77,007,748	134,144	0.0017	0.9983	98.43
8.5	73,353,935	201,586	0.0027	0.9973	98.26
9.5	67,506,132	422,376	0.0063	0.9937	97.99
10.5	63,495,916	384,341	0.0061	0.9939	97.38
11.5	59,131,020	163,177	0.0028	0.9972	96.79
12.5	54,915,766	77,262	0.0014	0.9986	96.52
13.5	48,887,516	92,382	0.0019	0.9981	96.39
14.5	45,484,250	110,932	0.0024	0.9976	96.20
15.5	39,955,604	65,734	0.0016	0.9984	95.97
16.5	39,744,409	275,153	0.0069	0.9931	95.81
17.5	37,703,211	421,995	0.0112	0.9888	95.15
18.5	35,226,801	88,056	0.0025	0.9975	94.08
19.5	33,589,536	56,597	0.0017	0.9983	93.85
20.5	31,695,818	105,784	0.0033	0.9967	93.69
21.5	30,424,437	51,532	0.0017	0.9983	93.38
22.5	28,561,440	55,115	0.0019	0.9981	93.22
23.5	27,027,621	125,099	0.0046	0.9954	93.04
24.5	25,240,052	78,837	0.0031	0.9969	92.61
25.5	23,644,029	60,205	0.0025	0.9975	92.32
26.5	21,912,441	60,965	0.0028	0.9972	92.08
27.5	20,393,153	98,678	0.0048	0.9952	91.83
28.5	19,203,082	59,119	0.0031	0.9969	91.38
29.5	17,810,523	33,151	0.0019	0.9981	91.10
30.5	16,902,551	136,102	0.0081	0.9919	90.93
31.5	15,581,063	131,370	0.0084	0.9916	90.20
32.5	14,602,261	364,558	0.0250	0.9750	89.44
33.5	13,387,036	143,756	0.0107	0.9893	87.21
34.5	12,387,783	134,581	0.0109	0.9891	86.27
35.5	11,498,531	43,007	0.0037	0.9963	85.33
36.5	10,835,604	225,886	0.0208	0.9792	85.01
37.5	10,078,664	101,078	0.0100	0.9900	83.24
38.5	9,441,700	127,787	0.0135	0.9865	82.41

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 335.00 FIRE HYDRANTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1868-2021 EXPERIENCE BAND 1948-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	8,855,711	202,592	0.0229	0.9771	81.29
40.5	8,337,478	217,006	0.0260	0.9740	79.43
41.5	7,669,107	226,149	0.0295	0.9705	77.36
42.5	7,295,176	119,294	0.0164	0.9836	75.08
43.5	6,735,516	137,741	0.0204	0.9796	73.85
44.5	6,308,009	131,345	0.0208	0.9792	72.34
45.5	5,676,935	195,531	0.0344	0.9656	70.84
46.5	5,173,101	154,495	0.0299	0.9701	68.40
47.5	4,738,480	66,884	0.0141	0.9859	66.36
48.5	4,434,649	60,067	0.0135	0.9865	65.42
49.5	4,202,194	136,532	0.0325	0.9675	64.53
50.5	3,891,787	93,515	0.0240	0.9760	62.44
51.5	3,670,662	64,916	0.0177	0.9823	60.94
52.5	3,464,717	90,758	0.0262	0.9738	59.86
53.5	3,231,863	107,226	0.0332	0.9668	58.29
54.5	2,996,821	98,596	0.0329	0.9671	56.36
55.5	2,812,790	90,157	0.0321	0.9679	54.50
56.5	2,622,201	81,532	0.0311	0.9689	52.76
57.5	2,467,557	80,161	0.0325	0.9675	51.11
58.5	2,284,974	83,987	0.0368	0.9632	49.45
59.5	2,129,604	92,469	0.0434	0.9566	47.64
60.5	1,956,935	105,557	0.0539	0.9461	45.57
61.5	1,775,609	83,720	0.0471	0.9529	43.11
62.5	1,610,697	103,384	0.0642	0.9358	41.08
63.5	1,439,558	107,124	0.0744	0.9256	38.44
64.5	1,256,635	105,556	0.0840	0.9160	35.58
65.5	1,082,936	68,759	0.0635	0.9365	32.59
66.5	987,812	44,436	0.0450	0.9550	30.52
67.5	914,389	42,436	0.0464	0.9536	29.15
68.5	848,894	38,720	0.0456	0.9544	27.80
69.5	782,338	34,612	0.0442	0.9558	26.53
70.5	711,346	31,968	0.0449	0.9551	25.36
71.5	672,761	25,662	0.0381	0.9619	24.22
72.5	620,362	22,255	0.0359	0.9641	23.29
73.5	588,886	22,773	0.0387	0.9613	22.46
74.5	556,354	17,102	0.0307	0.9693	21.59
75.5	536,359	13,772	0.0257	0.9743	20.92
76.5	520,232	23,488	0.0451	0.9549	20.39
77.5	492,808	26,068	0.0529	0.9471	19.47
78.5	465,350	17,838	0.0383	0.9617	18.44

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 335.00 FIRE HYDRANTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1868-2021 EXPERIENCE BAND 1948-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	453,502	15,155	0.0334	0.9666	17.73
80.5	432,236	11,896	0.0275	0.9725	17.14
81.5	411,350	16,202	0.0394	0.9606	16.67
82.5	386,466	11,962	0.0310	0.9690	16.01
83.5	364,393	9,412	0.0258	0.9742	15.51
84.5	340,813	6,375	0.0187	0.9813	15.11
85.5	329,688	10,528	0.0319	0.9681	14.83
86.5	310,532	5,027	0.0162	0.9838	14.36
87.5	298,654	7,275	0.0244	0.9756	14.12
88.5	293,385	8,978	0.0306	0.9694	13.78
89.5	279,291	19,042	0.0682	0.9318	13.36
90.5	250,061	11,037	0.0441	0.9559	12.45
91.5	239,352	8,764	0.0366	0.9634	11.90
92.5	221,697	4,855	0.0219	0.9781	11.46
93.5	213,108	5,623	0.0264	0.9736	11.21
94.5	198,244	8,253	0.0416	0.9584	10.92
95.5	185,098	5,907	0.0319	0.9681	10.46
96.5	167,875	4,297	0.0256	0.9744	10.13
97.5	164,588	7,572	0.0460	0.9540	9.87
98.5	152,283	4,890	0.0321	0.9679	9.41
99.5	142,377	5,561	0.0391	0.9609	9.11
100.5	136,978	3,497	0.0255	0.9745	8.76
101.5	131,294	9,139	0.0696	0.9304	8.53
102.5	120,263	5,737	0.0477	0.9523	7.94
103.5	114,692	3,871	0.0337	0.9663	7.56
104.5	109,368	8,232	0.0753	0.9247	7.31
105.5	100,548	3,695	0.0367	0.9633	6.76
106.5	95,334	7,642	0.0802	0.9198	6.51
107.5	87,603	6,044	0.0690	0.9310	5.99
108.5	81,222	4,961	0.0611	0.9389	5.57
109.5	74,282	8,464	0.1139	0.8861	5.23
110.5	66,822	4,197	0.0628	0.9372	4.64
111.5	65,066	3,075	0.0473	0.9527	4.34
112.5	66,845	5,581	0.0835	0.9165	4.14
113.5	61,856	7,543	0.1219	0.8781	3.79
114.5	51,993	5,991	0.1152	0.8848	3.33
115.5	46,246	1,931	0.0418	0.9582	2.95
116.5	44,431	2,766	0.0623	0.9377	2.82
117.5	40,666	1,212	0.0298	0.9702	2.65
118.5	50,809	791	0.0156	0.9844	2.57

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 335.00 FIRE HYDRANTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1868-2021 EXPERIENCE BAND 1948-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	49,648	753	0.0152	0.9848	2.53
120.5	49,213	594	0.0121	0.9879	2.49
121.5	48,502	76	0.0016	0.9984	2.46
122.5	47,962	125	0.0026	0.9974	2.46
123.5	34,643	1,065	0.0308	0.9692	2.45
124.5	33,327	348	0.0104	0.9896	2.38
125.5	30,937	62	0.0020	0.9980	2.35
126.5	26,617		0.0000	1.0000	2.35
127.5	24,436		0.0000	1.0000	2.35
128.5	21,567		0.0000	1.0000	2.35
129.5	17,344	898	0.0518	0.9482	2.35
130.5	13,525	174	0.0129	0.9871	2.22
131.5	11,361		0.0000	1.0000	2.20
132.5	10,003	236	0.0236	0.9764	2.20
133.5	8,947		0.0000	1.0000	2.14
134.5	8,947		0.0000	1.0000	2.14
135.5	8,599		0.0000	1.0000	2.14
136.5	8,599		0.0000	1.0000	2.14
137.5	8,599		0.0000	1.0000	2.14
138.5	7,841		0.0000	1.0000	2.14
139.5	7,605	72	0.0095	0.9905	2.14
140.5	7,533		0.0000	1.0000	2.12
141.5	7,533	139	0.0185	0.9815	2.12
142.5	7,393		0.0000	1.0000	2.08
143.5					2.08

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 335.00 FIRE HYDRANTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1868-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	96,523,814	74,627	0.0008	0.9992	100.00
0.5	90,127,494	72,283	0.0008	0.9992	99.92
1.5	84,939,943	106,103	0.0012	0.9988	99.84
2.5	79,464,995	175,555	0.0022	0.9978	99.72
3.5	76,405,915	288,843	0.0038	0.9962	99.50
4.5	72,132,064	136,564	0.0019	0.9981	99.12
5.5	70,765,797	145,848	0.0021	0.9979	98.93
6.5	64,499,515	154,425	0.0024	0.9976	98.73
7.5	58,368,086	91,861	0.0016	0.9984	98.49
8.5	55,641,210	136,570	0.0025	0.9975	98.34
9.5	50,744,194	372,036	0.0073	0.9927	98.10
10.5	47,758,277	325,333	0.0068	0.9932	97.38
11.5	44,363,089	118,526	0.0027	0.9973	96.71
12.5	41,165,205	25,331	0.0006	0.9994	96.46
13.5	36,365,793	40,531	0.0011	0.9989	96.40
14.5	33,801,128	74,392	0.0022	0.9978	96.29
15.5	28,954,074	21,824	0.0008	0.9992	96.08
16.5	29,404,616	238,052	0.0081	0.9919	96.00
17.5	27,922,133	384,748	0.0138	0.9862	95.23
18.5	26,034,058	58,829	0.0023	0.9977	93.92
19.5	24,977,683	17,585	0.0007	0.9993	93.70
20.5	23,460,612	80,396	0.0034	0.9966	93.64
21.5	22,757,574	29,853	0.0013	0.9987	93.32
22.5	21,371,619	37,337	0.0017	0.9983	93.19
23.5	20,470,738	93,134	0.0045	0.9955	93.03
24.5	19,071,262	46,985	0.0025	0.9975	92.61
25.5	17,735,451	39,891	0.0022	0.9978	92.38
26.5	16,459,140	36,145	0.0022	0.9978	92.17
27.5	15,298,357	71,870	0.0047	0.9953	91.97
28.5	14,345,291	34,980	0.0024	0.9976	91.54
29.5	13,329,229	12,409	0.0009	0.9991	91.31
30.5	12,654,882	111,093	0.0088	0.9912	91.23
31.5	11,555,783	110,035	0.0095	0.9905	90.43
32.5	10,863,162	344,855	0.0317	0.9683	89.57
33.5	9,877,369	125,856	0.0127	0.9873	86.72
34.5	9,070,232	110,725	0.0122	0.9878	85.62
35.5	8,359,086	15,191	0.0018	0.9982	84.57
36.5	7,912,173	207,150	0.0262	0.9738	84.42
37.5	7,331,170	79,754	0.0109	0.9891	82.21
38.5	6,867,462	105,757	0.0154	0.9846	81.32

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 335.00 FIRE HYDRANTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1868-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,427,057	175,909	0.0274	0.9726	80.06
40.5	6,050,945	193,139	0.0319	0.9681	77.87
41.5	5,553,537	205,833	0.0371	0.9629	75.39
42.5	5,333,226	102,772	0.0193	0.9807	72.59
43.5	4,913,361	123,462	0.0251	0.9749	71.19
44.5	4,632,693	114,388	0.0247	0.9753	69.40
45.5	4,165,068	181,034	0.0435	0.9565	67.69
46.5	3,794,066	133,972	0.0353	0.9647	64.75
47.5	3,443,405	48,653	0.0141	0.9859	62.46
48.5	3,237,220	45,805	0.0141	0.9859	61.58
49.5	3,073,786	117,148	0.0381	0.9619	60.71
50.5	2,849,624	78,063	0.0274	0.9726	58.39
51.5	2,673,016	50,620	0.0189	0.9811	56.80
52.5	2,532,301	74,600	0.0295	0.9705	55.72
53.5	2,349,808	92,859	0.0395	0.9605	54.08
54.5	2,155,381	83,340	0.0387	0.9613	51.94
55.5	1,990,271	76,705	0.0385	0.9615	49.93
56.5	1,824,901	68,621	0.0376	0.9624	48.01
57.5	1,689,119	66,669	0.0395	0.9605	46.20
58.5	1,525,636	65,105	0.0427	0.9573	44.38
59.5	1,398,288	73,613	0.0526	0.9474	42.49
60.5	1,274,103	89,613	0.0703	0.9297	40.25
61.5	1,120,010	71,147	0.0635	0.9365	37.42
62.5	979,487	86,650	0.0885	0.9115	35.04
63.5	836,629	93,384	0.1116	0.8884	31.94
64.5	688,237	93,932	0.1365	0.8635	28.38
65.5	538,137	57,703	0.1072	0.8928	24.50
66.5	469,030	29,934	0.0638	0.9362	21.88
67.5	418,732	27,830	0.0665	0.9335	20.48
68.5	371,683	24,289	0.0654	0.9346	19.12
69.5	325,621	23,465	0.0721	0.9279	17.87
70.5	279,873	18,802	0.0672	0.9328	16.58
71.5	271,866	14,057	0.0517	0.9483	15.47
72.5	251,390	9,524	0.0379	0.9621	14.67
73.5	254,195	14,274	0.0562	0.9438	14.11
74.5	248,633	9,276	0.0373	0.9627	13.32
75.5	255,874	7,859	0.0307	0.9693	12.82
76.5	262,916	15,297	0.0582	0.9418	12.43
77.5	252,694	21,779	0.0862	0.9138	11.71
78.5	235,363	11,775	0.0500	0.9500	10.70

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 335.00 FIRE HYDRANTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1868-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	232,923	9,286	0.0399	0.9601	10.16
80.5	224,058	6,394	0.0285	0.9715	9.76
81.5	214,752	9,817	0.0457	0.9543	9.48
82.5	202,633	5,135	0.0253	0.9747	9.04
83.5	191,041	5,421	0.0284	0.9716	8.82
84.5	177,968	2,255	0.0127	0.9873	8.57
85.5	168,583	5,859	0.0348	0.9652	8.46
86.5	163,466	2,188	0.0134	0.9866	8.16
87.5	157,788	4,943	0.0313	0.9687	8.05
88.5	157,618	5,871	0.0372	0.9628	7.80
89.5	150,721	16,974	0.1126	0.8874	7.51
90.5	126,080	7,260	0.0576	0.9424	6.66
91.5	123,614	6,909	0.0559	0.9441	6.28
92.5	110,284	2,746	0.0249	0.9751	5.93
93.5	108,301	3,198	0.0295	0.9705	5.78
94.5	99,000	6,467	0.0653	0.9347	5.61
95.5	90,498	4,165	0.0460	0.9540	5.25
96.5	78,656	3,206	0.0408	0.9592	5.00
97.5	73,603	5,459	0.0742	0.9258	4.80
98.5	70,774	2,427	0.0343	0.9657	4.44
99.5	67,200	4,868	0.0724	0.9276	4.29
100.5	62,909	2,975	0.0473	0.9527	3.98
101.5	65,653	7,893	0.1202	0.8798	3.79
102.5	62,880	3,910	0.0622	0.9378	3.34
103.5	63,290	3,046	0.0481	0.9519	3.13
104.5	61,112	8,207	0.1343	0.8657	2.98
105.5	54,689	3,647	0.0667	0.9333	2.58
106.5	55,780	7,612	0.1365	0.8635	2.41
107.5	52,482	5,934	0.1131	0.8869	2.08
108.5	50,465	4,797	0.0951	0.9049	1.84
109.5	49,200	8,291	0.1685	0.8315	1.67
110.5	46,121	4,024	0.0873	0.9127	1.39
111.5	46,752	2,846	0.0609	0.9391	1.27
112.5	49,866	5,420	0.1087	0.8913	1.19
113.5	45,040	7,261	0.1612	0.8388	1.06
114.5	36,540	5,899	0.1614	0.8386	0.89
115.5	31,843	1,840	0.0578	0.9422	0.75
116.5	30,416	2,766	0.0909	0.9091	0.70
117.5	26,651	1,212	0.0455	0.9545	0.64
118.5	36,793	791	0.0215	0.9785	0.61

PENNSYLVANIA-AMERICAN WATER COMPANY

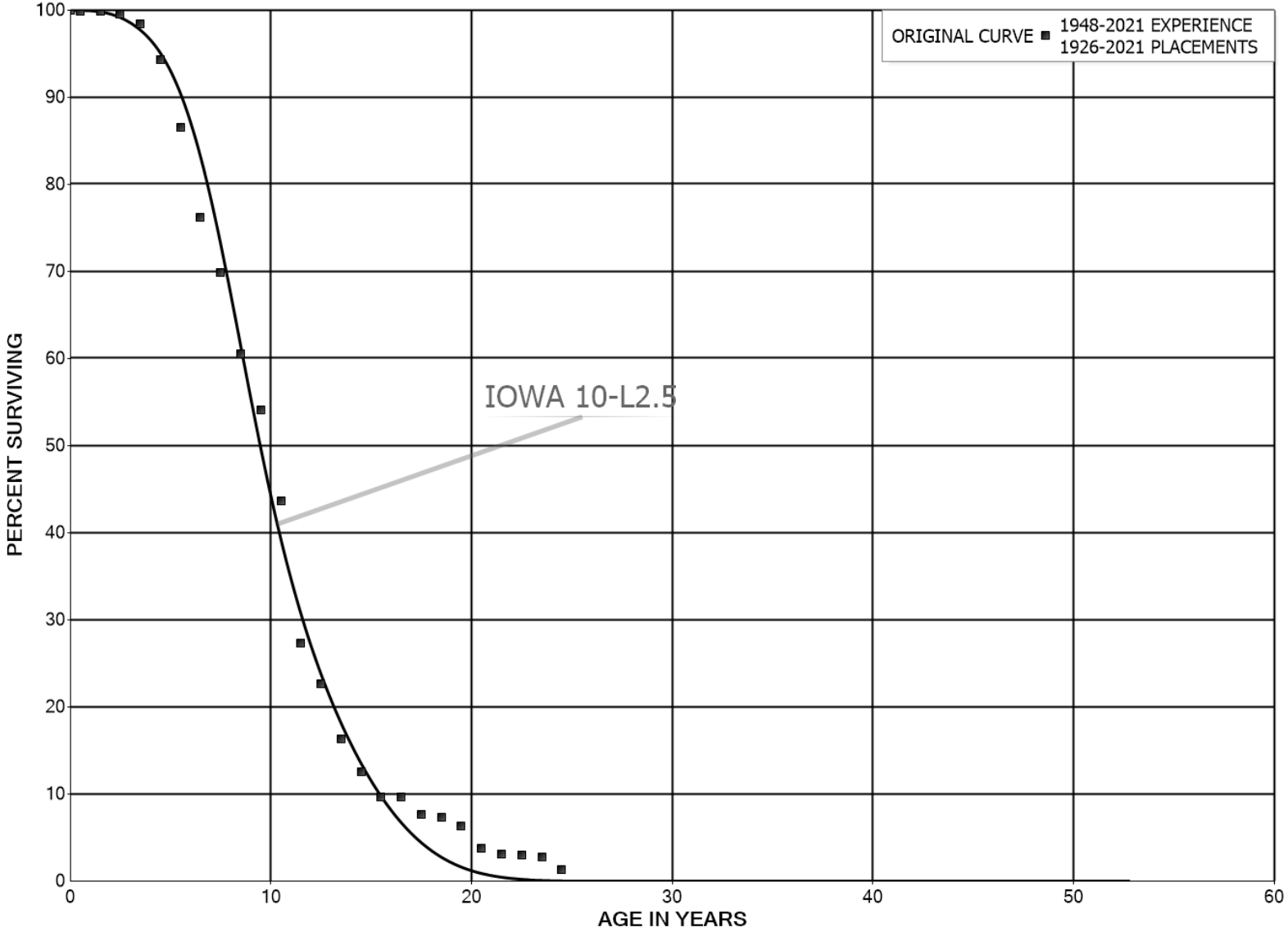
ACCOUNT 335.00 FIRE HYDRANTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1868-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	36,453	753	0.0207	0.9793	0.60
120.5	36,776	594	0.0162	0.9838	0.58
121.5	37,518	76	0.0020	0.9980	0.57
122.5	37,848	125	0.0033	0.9967	0.57
123.5	25,348	1,065	0.0420	0.9580	0.57
124.5	24,033	348	0.0145	0.9855	0.55
125.5	21,643	62	0.0029	0.9971	0.54
126.5	17,844		0.0000	1.0000	0.54
127.5	15,838		0.0000	1.0000	0.54
128.5	13,726		0.0000	1.0000	0.54
129.5	9,739	898	0.0922	0.9078	0.54
130.5	5,920	174	0.0294	0.9706	0.49
131.5	3,756		0.0000	1.0000	0.47
132.5	2,398	236	0.0985	0.9015	0.47
133.5	8,947		0.0000	1.0000	0.43
134.5	8,947		0.0000	1.0000	0.43
135.5	8,599		0.0000	1.0000	0.43
136.5	8,599		0.0000	1.0000	0.43
137.5	8,599		0.0000	1.0000	0.43
138.5	7,841		0.0000	1.0000	0.43
139.5	7,605	72	0.0095	0.9905	0.43
140.5	7,533		0.0000	1.0000	0.42
141.5	7,533	139	0.0185	0.9815	0.42
142.5	7,393		0.0000	1.0000	0.42
143.5					0.42

PENNSYLVANIA-AMERICAN WATER COMPANY
ACCOUNTS 341.00 THROUGH 341.40 TRANSPORTATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNTS 341.00 THROUGH 341.40 TRANSPORTATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2021 EXPERIENCE BAND 1948-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	86,237,168	95,788	0.0011	0.9989	100.00
0.5	75,837,759	66,343	0.0009	0.9991	99.89
1.5	63,655,878	183,524	0.0029	0.9971	99.80
2.5	53,530,439	586,720	0.0110	0.9890	99.51
3.5	42,985,121	1,817,172	0.0423	0.9577	98.42
4.5	38,708,282	3,169,915	0.0819	0.9181	94.26
5.5	30,321,753	3,637,425	0.1200	0.8800	86.54
6.5	22,970,497	1,910,064	0.0832	0.9168	76.16
7.5	19,633,147	2,629,729	0.1339	0.8661	69.83
8.5	7,780,761	822,954	0.1058	0.8942	60.48
9.5	1,304,253	253,396	0.1943	0.8057	54.08
10.5	1,048,512	392,896	0.3747	0.6253	43.57
11.5	694,002	118,525	0.1708	0.8292	27.24
12.5	620,169	174,087	0.2807	0.7193	22.59
13.5	367,022	84,729	0.2309	0.7691	16.25
14.5	276,541	63,402	0.2293	0.7707	12.50
15.5	213,978	176	0.0008	0.9992	9.63
16.5	209,941	44,995	0.2143	0.7857	9.63
17.5	210,042	6,365	0.0303	0.9697	7.56
18.5	201,231	30,236	0.1503	0.8497	7.33
19.5	169,916	67,838	0.3992	0.6008	6.23
20.5	88,038	15,872	0.1803	0.8197	3.74
21.5	66,888	3,859	0.0577	0.9423	3.07
22.5	64,049	2,851	0.0445	0.9555	2.89
23.5	53,119	27,796	0.5233	0.4767	2.76
24.5	25,296	227	0.0090	0.9910	1.32
25.5	24,855	736	0.0296	0.9704	1.31
26.5	18,516	489	0.0264	0.9736	1.27
27.5	8,842	208	0.0235	0.9765	1.23
28.5	7,305	753	0.1031	0.8969	1.20
29.5	6,551	1,444	0.2204	0.7796	1.08
30.5	5,107	2,509	0.4912	0.5088	0.84
31.5	3,819	385	0.1007	0.8993	0.43
32.5	3,435	416	0.1210	0.8790	0.39
33.5	3,284	1,802	0.5488	0.4512	0.34
34.5	2,461		0.0000	1.0000	0.15
35.5	2,863	0	0.0001	0.9999	0.15
36.5	2,862	361	0.1261	0.8739	0.15
37.5	2,477	1,141	0.4608	0.5392	0.13
38.5	2,093		0.0000	1.0000	0.07

PENNSYLVANIA-AMERICAN WATER COMPANY

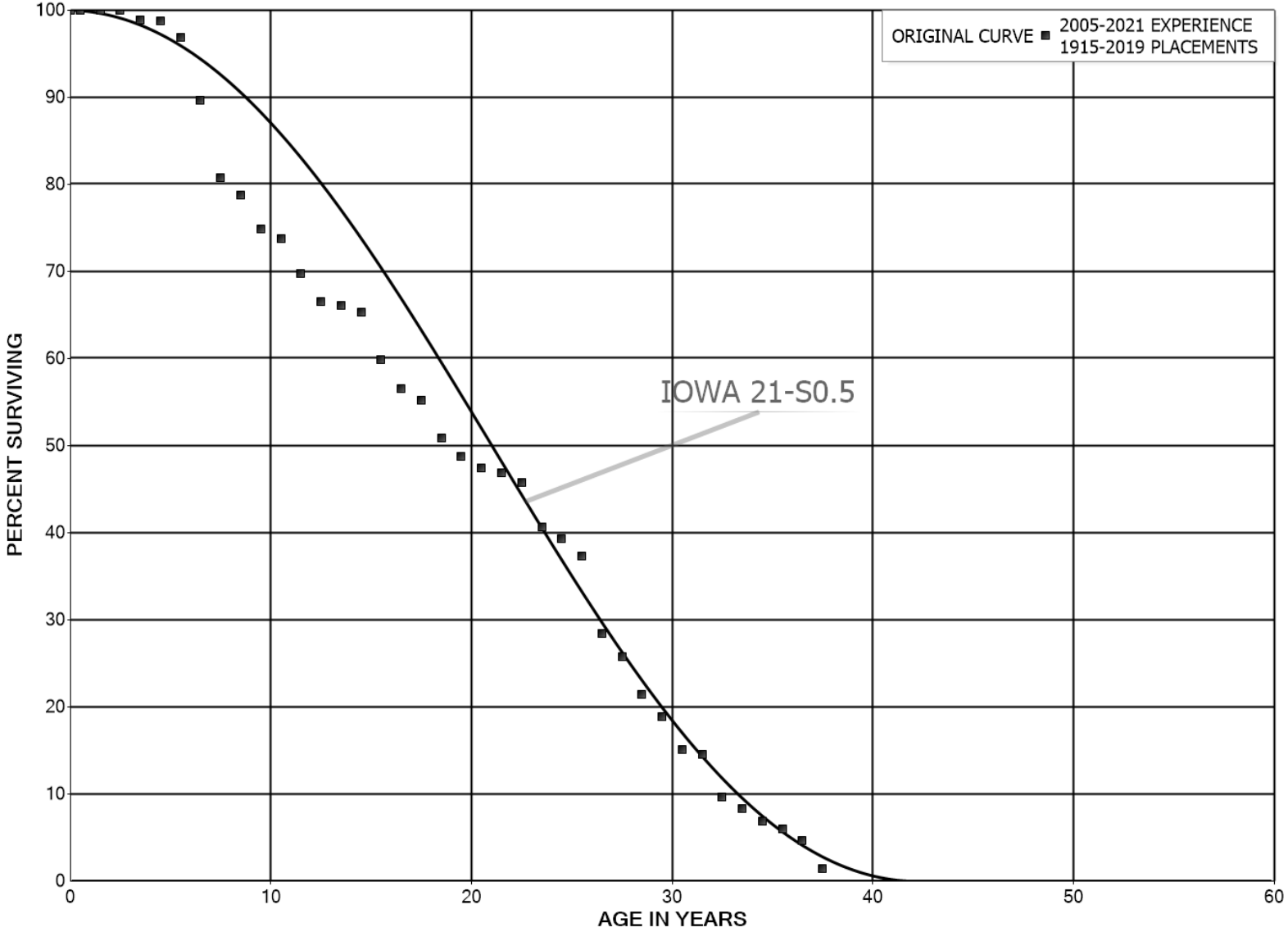
ACCOUNTS 341.00 THROUGH 341.40 TRANSPORTATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2021 EXPERIENCE BAND 1948-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,093		0.0000	1.0000	0.07
40.5	2,093	910	0.4347	0.5653	0.07
41.5	1,183	215	0.1814	0.8186	0.04
42.5	969		0.0000	1.0000	0.03
43.5	704		0.0000	1.0000	0.03
44.5	300	70	0.2330	0.7670	0.03
45.5	230	0	0.0021	0.9979	0.03
46.5	316		0.0000	1.0000	0.03
47.5	316	83	0.2628	0.7372	0.03
48.5	233	147	0.6313	0.3687	0.02
49.5	86		0.0000	1.0000	0.01
50.5	461		0.0000	1.0000	0.01
51.5	461	86	0.1863	0.8137	0.01
52.5	375		0.0000	1.0000	0.01
53.5	375		0.0000	1.0000	0.01
54.5	375		0.0000	1.0000	0.01
55.5	375		0.0000	1.0000	0.01
56.5	375		0.0000	1.0000	0.01
57.5	434		0.0000	1.0000	0.01
58.5	434		0.0000	1.0000	0.01
59.5	434	59	0.1354	0.8646	0.01
60.5					0.00

PENNSYLVANIA-AMERICAN WATER COMPANY
ACCOUNT 345.00 POWER OPERATED EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 345.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1915-2019 EXPERIENCE BAND 2005-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	691,863		0.0000	1.0000	100.00
0.5	691,863		0.0000	1.0000	100.00
1.5	691,863		0.0000	1.0000	100.00
2.5	743,841	8,745	0.0118	0.9882	100.00
3.5	556,740	706	0.0013	0.9987	98.82
4.5	541,866	10,408	0.0192	0.9808	98.70
5.5	422,842	31,583	0.0747	0.9253	96.80
6.5	462,606	45,560	0.0985	0.9015	89.57
7.5	418,801	10,319	0.0246	0.9754	80.75
8.5	945,356	46,810	0.0495	0.9505	78.76
9.5	1,019,462	15,318	0.0150	0.9850	74.86
10.5	1,066,883	58,565	0.0549	0.9451	73.74
11.5	992,538	44,817	0.0452	0.9548	69.69
12.5	1,153,004	8,964	0.0078	0.9922	66.54
13.5	1,245,503	13,290	0.0107	0.9893	66.03
14.5	1,367,201	115,439	0.0844	0.9156	65.32
15.5	1,521,570	83,229	0.0547	0.9453	59.81
16.5	1,561,480	37,199	0.0238	0.9762	56.53
17.5	1,692,038	134,334	0.0794	0.9206	55.19
18.5	1,134,626	47,664	0.0420	0.9580	50.81
19.5	1,007,421	26,016	0.0258	0.9742	48.67
20.5	1,004,001	11,756	0.0117	0.9883	47.41
21.5	1,015,417	25,216	0.0248	0.9752	46.86
22.5	810,438	89,420	0.1103	0.8897	45.70
23.5	876,119	30,643	0.0350	0.9650	40.65
24.5	858,679	42,532	0.0495	0.9505	39.23
25.5	801,253	191,689	0.2392	0.7608	37.29
26.5	546,370	51,093	0.0935	0.9065	28.37
27.5	398,503	66,935	0.1680	0.8320	25.72
28.5	257,892	30,352	0.1177	0.8823	21.40
29.5	233,903	47,196	0.2018	0.7982	18.88
30.5	205,545	8,065	0.0392	0.9608	15.07
31.5	203,861	67,920	0.3332	0.6668	14.48
32.5	135,996	19,192	0.1411	0.8589	9.65
33.5	114,483	20,434	0.1785	0.8215	8.29
34.5	157,689	20,122	0.1276	0.8724	6.81
35.5	126,364	29,131	0.2305	0.7695	5.94
36.5	88,248	61,502	0.6969	0.3031	4.57
37.5	29,461	4,760	0.1616	0.8384	1.39
38.5	42,998	7,552	0.1756	0.8244	1.16

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 345.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2019 EXPERIENCE BAND 2005-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	39,845	4,583	0.1150	0.8850	0.96
40.5	37,470	16,093	0.4295	0.5705	0.85
41.5	32,093	1,713	0.0534	0.9466	0.48
42.5	36,218	2,208	0.0610	0.9390	0.46
43.5	38,281	9,085	0.2373	0.7627	0.43
44.5	32,170	5,020	0.1561	0.8439	0.33
45.5	30,385	7,166	0.2359	0.7641	0.28
46.5	23,460	1,937	0.0826	0.9174	0.21
47.5	26,785	3,235	0.1208	0.8792	0.19
48.5	23,836	1,403	0.0589	0.9411	0.17
49.5	16,929	5,310	0.3137	0.6863	0.16
50.5	15,523	286	0.0184	0.9816	0.11
51.5	9,400	817	0.0869	0.9131	0.11
52.5	7,765	3,904	0.5027	0.4973	0.10
53.5	4,018	898	0.2235	0.7765	0.05
54.5	1,189		0.0000	1.0000	0.04
55.5	1,431	1,189	0.8311	0.1689	0.04
56.5	260		0.0000	1.0000	0.01
57.5	1,446	242	0.1670	0.8330	0.01
58.5	1,827	18	0.0101	0.9899	0.01
59.5	2,080	1,186	0.5704	0.4296	0.01
60.5	6,005	623	0.1037	0.8963	0.00
61.5	6,311	270	0.0429	0.9571	0.00
62.5	6,408	5,083	0.7932	0.2068	0.00
63.5	1,605	929	0.5785	0.4215	0.00
64.5	967	367	0.3794	0.6206	0.00
65.5	796	148	0.1859	0.8141	0.00
66.5	1,224	291	0.2373	0.7627	0.00
67.5	934	196	0.2094	0.7906	0.00
68.5	778	709	0.9104	0.0896	0.00
69.5	70		0.0000	1.0000	0.00
70.5	177	13	0.0726	0.9274	0.00
71.5	212	7	0.0346	0.9654	0.00
72.5	409	137	0.3351	0.6649	0.00
73.5	272	20	0.0729	0.9271	0.00
74.5	371	205	0.5529	0.4471	0.00
75.5	166		0.0000	1.0000	0.00
76.5	1,089	118	0.1087	0.8913	0.00
77.5	970		0.0000	1.0000	0.00
78.5	970	970	1.0000		0.00

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 345.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2019 EXPERIENCE BAND 2005-2021

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

PART VII. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1892	99,114	58,052	41,062	41,062	0.0
1893	79,088	53,102	25,986	67,048	0.0
1894	68,485	62,550	5,935	72,983	0.0
1895	136	79	57	73,040	0.0
1896	208,546	121,336	87,210	160,250	0.0
1897	48,820	30,418	18,402	178,652	0.0
1898	51,384	29,634	21,750	200,402	0.0
1899	255,563	148,268	107,295	307,697	0.0
1900	1,365,659	850,868	514,791	822,488	0.0
1901	434,278	248,887	185,391	1,007,879	0.0
1902	161,125	92,409	68,716	1,076,595	0.0
1903	262,112	157,006	105,106	1,181,701	0.0
1904	85,289	50,232	35,057	1,216,758	0.0
1905	444,851	268,436	176,415	1,393,173	0.0
1906	253,545	149,406	104,139	1,497,312	0.0
1907	1,483,536	860,244	623,292	2,120,604	0.0
1908	445,282	259,281	186,001	2,306,605	0.0
1909	307,203	184,091	123,112	2,429,717	0.0
1910	495,682	283,903	211,779	2,641,496	0.0
1911	161,332	104,950	56,382	2,697,878	0.0
1912	233,508	134,894	98,614	2,796,492	0.0
1913	88,131	49,276	38,855	2,835,347	0.0
1914	404,434	224,270	180,164	3,015,511	0.1
1915	426,728	239,466	187,262	3,202,773	0.1
1916	1,032,027	569,103	462,924	3,665,697	0.1
1917	123,070	67,489	55,581	3,721,278	0.1
1918	201,346	122,487	78,859	3,800,137	0.1
1919	132,796	77,521	55,275	3,855,412	0.1
1920	285,645	160,235	125,410	3,980,822	0.1
1921	284,209	176,454	107,755	4,088,577	0.1
1922	256,548	158,988	97,560	4,186,137	0.1
1923	2,041,426	1,097,140	944,286	5,130,423	0.1
1924	968,926	564,292	404,634	5,535,057	0.1
1925	656,805	348,751	308,054	5,843,111	0.1
1926	1,311,575	696,975	614,600	6,457,711	0.1
1927	228,778	121,622	107,156	6,564,867	0.1
1928	357,104	189,333	167,771	6,732,638	0.1
1929	337,509	204,460	133,049	6,865,687	0.1
1930	254,678	133,727	120,951	6,986,638	0.1
1931	247,165	138,691	108,474	7,095,112	0.1
1932	108,580	56,919	51,661	7,146,773	0.1
1933	43,859	22,310	21,549	7,168,322	0.1
1934	80,924	41,414	39,510	7,207,832	0.1
1935	140,000	71,768	68,232	7,276,064	0.1

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1936	111,831	58,551	53,280	7,329,344	0.1
1937	179,665	94,353	85,312	7,414,656	0.1
1938	92,659	49,992	42,667	7,457,323	0.1
1939	170,549	85,421	85,128	7,542,451	0.1
1940	144,784	79,388	65,396	7,607,847	0.1
1941	132,177	68,744	63,433	7,671,280	0.1
1942	99,923	50,590	49,333	7,720,613	0.1
1943	82,431	39,593	42,838	7,763,451	0.1
1944	43,901	21,194	22,707	7,786,158	0.1
1945	234,611	112,825	121,786	7,907,944	0.1
1946	488,832	226,808	262,024	8,169,968	0.1
1947	315,375	151,494	163,881	8,333,849	0.1
1948	386,068	188,853	197,215	8,531,064	0.1
1949	258,301	156,948	101,353	8,632,417	0.1
1950	285,835	168,762	117,073	8,749,490	0.1
1951	980,452	594,849	385,603	9,135,093	0.2
1952	786,283	456,856	329,427	9,464,520	0.2
1953	2,357,864	1,571,432	786,432	10,250,952	0.2
1954	2,014,919	1,089,507	925,412	11,176,364	0.2
1955	3,407,194	1,640,565	1,766,629	12,942,993	0.2
1956	2,120,239	1,081,456	1,038,783	13,981,776	0.2
1957	2,868,147	1,418,126	1,450,021	15,431,797	0.3
1958	3,668,732	1,813,557	1,855,175	17,286,972	0.3
1959	3,220,118	1,649,995	1,570,123	18,857,095	0.3
1960	3,858,864	1,866,142	1,992,722	20,849,817	0.4
1961	5,343,697	2,726,371	2,617,326	23,467,143	0.4
1962	2,503,333	1,298,955	1,204,378	24,671,521	0.4
1963	2,859,744	1,361,320	1,498,424	26,169,945	0.4
1964	7,199,601	3,143,626	4,055,975	30,225,920	0.5
1965	6,852,268	3,565,582	3,286,686	33,512,606	0.6
1966	5,579,280	2,599,017	2,980,263	36,492,869	0.6
1967	7,654,782	3,581,281	4,073,501	40,566,370	0.7
1968	7,198,036	3,219,721	3,978,315	44,544,685	0.8
1969	8,581,116	4,506,158	4,074,958	48,619,643	0.8
1970	5,329,589	2,346,071	2,983,518	51,603,161	0.9
1971	7,630,379	3,360,017	4,270,362	55,873,523	0.9
1972	12,655,220	6,094,306	6,560,914	62,434,437	1.1
1973	26,965,013	17,089,746	9,875,267	72,309,704	1.2
1974	7,445,146	3,264,278	4,180,868	76,490,572	1.3
1975	8,099,263	3,439,931	4,659,332	81,149,904	1.4
1976	15,821,301	7,729,895	8,091,406	89,241,310	1.5
1977	8,205,783	3,241,869	4,963,914	94,205,224	1.6
1978	13,040,692	5,050,167	7,990,525	102,195,749	1.7
1979	12,942,480	5,139,315	7,803,165	109,998,914	1.9

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1980	15,883,057	5,886,293	9,996,764	119,995,678	2.0
1981	12,637,505	4,965,983	7,671,522	127,667,200	2.2
1982	15,023,711	7,666,863	7,356,848	135,024,048	2.3
1983	15,880,214	6,312,110	9,568,104	144,592,152	2.4
1984	20,114,182	7,218,047	12,896,135	157,488,287	2.7
1985	34,539,164	13,523,897	21,015,267	178,503,554	3.0
1986	36,967,966	14,460,874	22,507,092	201,010,646	3.4
1987	39,418,939	14,968,121	24,450,818	225,461,464	3.8
1988	60,566,429	25,307,164	35,259,265	260,720,729	4.4
1989	60,015,745	23,250,045	36,765,700	297,486,429	5.0
1990	98,168,252	48,170,359	49,997,893	347,484,322	5.9
1991	58,906,478	28,794,601	30,111,877	377,596,199	6.4
1992	66,338,518	29,616,876	36,721,642	414,317,841	7.0
1993	101,007,703	46,613,668	54,394,035	468,711,876	7.9
1994	58,046,957	18,534,749	39,512,208	508,224,084	8.6
1995	90,040,414	32,744,300	57,296,114	565,520,198	9.6
1996	66,233,050	20,560,853	45,672,197	611,192,395	10.4
1997	93,120,623	36,416,904	56,703,719	667,896,114	11.3
1998	154,592,238	47,102,782	107,489,456	775,385,570	13.1
1999	112,900,048	39,566,456	73,333,592	848,719,162	14.4
2000	87,946,978	24,437,266	63,509,712	912,228,874	15.5
2001	107,759,268	32,806,601	74,952,667	987,181,541	16.7
2002	107,402,612	27,710,299	79,692,313	1,066,873,854	18.1
2003	57,921,408	18,193,331	39,728,077	1,106,601,931	18.7
2004	79,417,475	18,226,979	61,190,496	1,167,792,427	19.8
2005	94,811,048	24,540,380	70,270,668	1,238,063,095	21.0
2006	57,317,954	20,462,810	36,855,144	1,274,918,239	21.6
2007	116,787,837	27,332,252	89,455,585	1,364,373,824	23.1
2008	147,874,124	29,651,193	118,222,931	1,482,596,755	25.1
2009	126,352,617	23,648,265	102,704,352	1,585,301,107	26.9
2010	145,436,604	29,251,792	116,184,812	1,701,485,919	28.8
2011	191,262,168	41,371,555	149,890,613	1,851,376,532	31.4
2012	306,256,871	73,313,728	232,943,143	2,084,319,675	35.3
2013	256,208,631	53,946,549	202,262,082	2,286,581,757	38.7
2014	221,719,494	41,066,471	180,653,023	2,467,234,780	41.8
2015	226,108,338	35,842,711	190,265,627	2,657,500,407	45.0
2016	272,502,230	48,061,107	224,441,123	2,881,941,530	48.8
2017	242,475,598	35,356,771	207,118,827	3,089,060,357	52.3
2018	388,269,562	69,734,818	318,534,744	3,407,595,101	57.7
2019	260,994,696	36,742,868	224,251,828	3,631,846,929	61.5
2020	285,509,933	35,009,169	250,500,764	3,882,347,693	65.8
2021	333,665,880	57,338,219	276,327,661	4,158,675,354	70.4
2022	394,341,300	44,293,706	350,047,594	4,508,722,948	76.4
2023	582,043,881	54,250,034	527,793,847	5,036,516,795	85.3

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
2024	448,514,024	22,908,480	425,605,544	5,462,122,339	92.5
2025	612,649,265	17,337,840	595,311,425	6,057,433,764	102.6
2026	176,740,716	1,273,994	175,466,722	6,232,900,486	105.6
9999	378,320,908-	48,637,467-	329,683,441-	5,903,217,045	100.0
SUBTOTAL	7,377,544,075	1,474,327,027	5,903,217,049		
NONDEPRECIABLE	33,081,428		33,081,428		
TOTAL	7,410,625,503	1,474,327,027	5,936,298,476		

NET UTILITY PLANT IN SERVICE

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 303.14 WATER RIGHTS - HIBERNIA

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

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

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 303.35 WASTE HANDLING AND TREATMENT LAND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 100-R3						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. 0						
1991	70,430.00	49,548	60,882	9,548	14.75	647
1992	84,595.17	58,963	72,451	12,144	14.78	822
	155,025.17	108,511	133,333	21,692		1,469

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.8 0.95

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 303.99 COMPREHENSIVE PLANNING STUDIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
1966	663.00	663	663			
1970	7,654.00	7,654	7,654			
1995	32,160.87	32,161	32,161			
1997	4,859.52	4,860	4,860			
1998	17,349.92	17,350	17,350			
2009	53,290.87	53,291	53,291			
2013	210,221.70	210,222	210,222			
2014	668,293.04	668,293	668,293			
2015	145,773.72	145,774	145,774			
2016	5,166,690.97	5,166,691	5,166,691			
2017	370,367.21	370,367	370,367			
2018	950,553.09	950,553	950,553			
2019	393,070.67	393,071	393,071			
2020	1,282,572.43	1,282,572	1,282,572			
2021	894,959.13	894,959	894,959			
2022	980,686.62	784,549	488,612	492,075	1.00	492,075
2023	1,565,430.54	939,258	584,963	980,468	2.00	490,234
2024	141,038.78	56,416	35,136	105,903	3.00	35,301
2025	2,405,276.34	481,055	299,597	2,105,679	4.00	526,420
2026	400,920.00	20,046	12,485	388,435	4.75	81,776
	15,691,832.42	12,479,805	11,619,274	4,072,558		1,625,806

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.5 10.36

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.15 OTHER WATER SOURCE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
1905	20,000.00	20,000	20,000			
1962	3,046.99	2,574	1,757	1,290	11.76	110
1965	40,502.68	33,601	22,931	17,572	12.53	1,402
1966	20,825.96	17,119	11,683	9,143	12.99	704
1967	270.30	222	152	118	12.94	9
1968	13,568.76	11,018	7,519	6,050	13.43	450
1969	631.00	507	346	285	13.92	20
1970	1,609.62	1,289	880	730	13.93	52
1971	11,357.68	8,995	6,139	5,219	14.44	361
1972	19,891.30	15,682	10,702	9,189	14.49	634
1973	102.13	80	55	47	15.03	3
1974	11,058.14	8,568	5,847	5,211	15.11	345
1975	3,360.08	2,570	1,754	1,606	15.67	102
1977	2,198.00	1,648	1,125	1,073	16.36	66
1978	1,550.08	1,153	787	763	16.52	46
1979	66,916.71	49,063	33,484	33,433	17.10	1,955
1980	50,476.77	36,687	25,038	25,439	17.29	1,471
1981	175,270.37	126,195	86,124	89,146	17.50	5,094
1982	5,146.13	3,646	2,488	2,658	18.11	147
1983	23,321.00	16,346	11,156	12,165	18.35	663
1984	402.00	279	190	212	18.61	11
1985	61,463.99	42,084	28,721	32,743	18.88	1,734
1986	65,149.35	44,041	30,056	35,093	19.17	1,831
1987	194.55	130	89	106	19.48	5
1988	5,314.89	3,494	2,385	2,930	19.80	148
1989	105,571.50	67,967	46,385	59,186	20.47	2,891
1990	167,225.90	105,954	72,310	94,916	20.82	4,559
1991	515,689.12	323,079	220,490	295,199	20.87	14,145
1992	303,462.34	186,751	127,451	176,011	21.25	8,283
1993	140,489.27	84,841	57,901	82,588	21.64	3,816
1994	1,280,944.74	758,319	517,526	763,419	22.05	34,622
1995	208,091.31	120,631	82,326	125,765	22.48	5,595
1996	372,613.59	211,272	144,186	228,428	22.91	9,971
1997	26,226.70	14,603	9,966	16,261	23.08	705
1998	254,653.48	138,328	94,404	160,249	23.55	6,805
1999	142,608.54	75,853	51,767	90,842	23.76	3,823
2000	129,853.55	67,186	45,852	84,002	24.25	3,464
2001	1,161.48	587	401	760	24.50	31
2002	707,111.64	346,202	236,270	470,842	25.02	18,819
2003	1,932,009.71	919,830	627,751	1,304,259	25.31	51,531
2004	254,159.61	116,863	79,755	174,405	25.85	6,747

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.15 OTHER WATER SOURCE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
2005	974,587.19	433,886	296,112	678,475	26.17	25,926
2006	499,272.53	214,687	146,516	352,757	26.51	13,307
2007	1,551,026.95	642,435	438,439	1,112,588	26.87	41,406
2008	1,232,651.52	490,349	334,646	898,006	27.25	32,954
2009	228,603.44	87,052	59,410	169,193	27.64	6,121
2010	11,303,442.33	4,105,410	2,801,795	8,501,647	28.05	303,089
2011	250,029.38	86,260	58,869	191,160	28.48	6,712
2012	328,899.24	107,287	73,220	255,679	28.92	8,841
2013	2,948,687.90	904,657	617,396	2,331,292	29.37	79,377
2014	1,358,349.72	391,205	266,983	1,091,367	29.67	36,784
2015	863,430.65	230,795	157,509	705,922	30.15	23,414
2016	1,876,787.12	463,566	316,367	1,560,420	30.49	51,178
2017	1,914,619.65	430,789	293,998	1,620,622	31.00	52,278
2018	17,474,447.65	3,550,808	2,423,299	15,051,149	31.37	479,794
2019	3,311,981.47	598,144	408,212	2,903,769	31.76	91,428
2020	5,258,970.84	826,710	564,200	4,694,771	32.17	145,936
2021	5,208,379.09	692,714	472,752	4,735,627	32.59	145,309
2022	14,305,441.54	1,544,988	1,054,399	13,251,043	33.04	401,061
2023	22,362,828.43	1,844,933	1,259,100	21,103,728	33.36	632,606
2024	12,035,825.08	674,006	459,985	11,575,840	33.71	343,395
2025	11,014,913.92	315,027	214,994	10,799,920	33.97	317,925
	123,448,676.60	22,620,965	15,444,350	108,004,327		3,432,011

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.5 2.78

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.20 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ALLEGHENY RIVER PUMP STATION						
INTERIM SURVIVOR CURVE.. IOWA 75-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. 0						
1962	15,878.73	12,805	6,477	9,402	15.37	612
1970	6,710.06	5,223	2,642	4,068	15.94	255
1995	1,715,454.62	1,106,125	559,461	1,155,994	17.08	67,681
2001	6,191.06	3,653	1,848	4,343	17.37	250
	1,744,234.47	1,127,806	570,427	1,173,807		68,798
BECKS RUN STATION - NEW						
INTERIM SURVIVOR CURVE.. IOWA 75-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2072						
NET SALVAGE PERCENT.. 0						
2012	23,868,525.21	6,750,019	3,414,058	20,454,467	35.50	576,182
2015	17,442.33	4,087	2,067	15,375	35.95	428
	23,885,967.54	6,754,106	3,416,125	20,469,843		576,610
MILL STREET PUMP STATION AND REGULATOR BYPASS						
INTERIM SURVIVOR CURVE.. IOWA 75-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
1990	1,277,952.17	814,311	411,866	866,086	20.50	42,248
1994	3,067.93	1,865	943	2,125	20.63	103
2001	15,048.48	8,164	4,129	10,919	21.08	518
2018	8,073.07	2,138	1,081	6,992	22.21	315
2021	3,362,441.11	615,327	311,223	3,051,218	22.32	136,703
	4,666,582.76	1,441,805	729,243	3,937,340		179,887

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.20 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GARDNER CREEK PUMP STATION						
INTERIM SURVIVOR CURVE.. IOWA 75-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2043						
NET SALVAGE PERCENT.. 0						
1993	1,121,355.16	762,297	385,558	735,797	15.54	47,349
1994	85,662.97	57,840	29,255	56,408	15.39	3,665
2001	13,088.07	8,016	4,054	9,034	15.82	571
2003	7,900.11	4,688	2,371	5,529	15.76	351
	1,228,006.31	832,841	421,238	806,768		51,936
NORRISTOWN BOOSTER STATION						
INTERIM SURVIVOR CURVE.. IOWA 75-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2047						
NET SALVAGE PERCENT.. 0						
1997	2,400,581.27	1,454,992	735,913	1,664,669	18.85	88,311
1998	52,044.11	31,185	15,773	36,271	18.73	1,937
2003	1,271.63	696	352	920	19.02	48
2007	10,970.93	5,461	2,762	8,209	19.17	428
2008	97,884.43	47,219	23,883	74,002	19.31	3,832
2012	1,059.31	443	224	835	19.44	43
2013	31,601.32	12,653	6,400	25,202	19.47	1,294
	2,595,413.00	1,552,649	785,306	1,810,107		95,893
MILL ROAD BOOSTER STATION						
INTERIM SURVIVOR CURVE.. IOWA 75-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2047						
NET SALVAGE PERCENT.. 0						
1997	2,093,461.42	1,268,847	641,764	1,451,698	18.85	77,013
1998	27,010.00	16,184	8,186	18,824	18.73	1,005
2015	97,145.43	34,943	17,674	79,472	19.58	4,059
	2,217,616.85	1,319,974	667,623	1,549,994		82,077

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.20 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CHERRY VALLEY						
INTERIM SURVIVOR CURVE.. IOWA 75-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2049						
NET SALVAGE PERCENT.. 0						
1999	4,650,691.72	2,649,499	1,340,077	3,310,615	20.39	162,365
2014	95,817.24	34,609	17,505	78,313	21.22	3,691
2021	706,191.85	133,117	67,329	638,863	21.53	29,673
	5,452,700.81	2,817,225	1,424,910	4,027,791		195,729
CLARION WATER TREATMENT AND TANK						
INTERIM SURVIVOR CURVE.. IOWA 75-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2053						
NET SALVAGE PERCENT.. 0						
2003	2,349,120.19	1,161,640	587,540	1,761,580	23.51	74,929
2004	146,294.31	70,806	35,813	110,482	23.45	4,711
2006	10,710.36	4,905	2,481	8,229	23.67	348
2007	2,583.58	1,149	581	2,002	23.74	84
	2,508,708.44	1,238,500	626,415	1,882,293		80,072
NORRISTOWN - FOREST AVENUE BOOSTER STATION						
INTERIM SURVIVOR CURVE.. IOWA 75-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2063						
NET SALVAGE PERCENT.. 0						
2013	1,327,877.66	393,583	199,068	1,128,810	30.86	36,578
	1,327,877.66	393,583	199,068	1,128,810		36,578
SHIRE OAKS RELAY STATION						
INTERIM SURVIVOR CURVE.. IOWA 75-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2063						
NET SALVAGE PERCENT.. 0						
2013	2,585,737.11	766,412	387,640	2,198,098	30.86	71,228
2014	2,220,406.42	620,826	314,004	1,906,402	30.92	61,656
	4,806,143.53	1,387,238	701,644	4,104,500		132,884

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.20 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ALDRICH STATION						
INTERIM SURVIVOR CURVE.. IOWA 75-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2063						
NET SALVAGE PERCENT.. 0						
2007	15,755.78	6,107	3,089	12,667	30.02	422
2013	4,835,261.20	1,433,171	724,877	4,110,385	30.86	133,195
2014	1,472,142.36	411,611	208,187	1,263,956	30.92	40,878
2017	3,006.40	671	339	2,667	31.32	85
2023	1,168.86	100	51	1,118	31.97	35
	6,327,334.60	1,851,660	936,542	5,390,793		174,615
ELLWOOD TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 75-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2078						
NET SALVAGE PERCENT.. 0						
2005	11,236.00	4,106	2,077	9,159	36.47	251
2019	130,266.72	19,696	9,962	120,305	39.30	3,061
	141,502.72	23,802	12,039	129,464		3,312
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1893	1,482.68	1,483	1,483			
1894	52,660.52	52,661	52,661			
1896	2,084.75	2,085	2,085			
1897	4,876.86	4,877	4,877			
1900	272.44	272	272			
1901	5,841.82	5,842	5,842			
1904	1,656.55	1,657	1,657			
1905	4,576.49	4,576	4,576			
1906	5,412.26	5,412	5,412			
1908	6,553.43	6,553	6,553			
1909	7,477.68	7,478	7,478			
1910	12,025.18	12,025	12,025			
1911	14,042.67	14,043	14,043			
1912	1,186.63	1,187	1,187			
1915	1,030.51	1,031	1,031			
1918	30,729.07	30,729	30,729			

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.20 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1919	3,285.16	3,285	3,285			
1920	5,065.81	5,066	5,066			
1921	589.43	589	589			
1922	10,583.50	10,584	10,584			
1923	7,456.73	7,457	7,457			
1924	32,859.61	32,860	32,860			
1925	142.50	142	143			
1926	487.26	487	487			
1927	863.05	863	863			
1928	3,516.76	3,517	3,517			
1929	12,727.23	12,727	12,727			
1930	4,043.81	4,044	4,044			
1931	7,583.10	7,583	7,583			
1932	4,091.51	4,092	4,092			
1933	31.03	31	31			
1934	205.04	205	205			
1935	2,181.02	2,163	1,082	1,099	0.74	1,099
1936	1,208.47	1,196	598	610	0.91	610
1937	934.92	924	462	473	1.09	434
1938	3,088.23	3,044	1,523	1,565	1.29	1,213
1939	2,936.64	2,887	1,444	1,492	1.50	995
1940	256.37	251	126	131	1.72	76
1941	426.22	417	209	218	1.96	111
1942	3,960.66	3,859	1,930	2,030	2.21	919
1943	65.66	64	32	34	2.47	14
1944	632.02	612	306	326	2.75	119
1945	1,391.94	1,342	671	721	3.03	238
1946	458.99	441	221	238	3.33	71
1947	9,849.69	9,415	4,710	5,140	3.64	1,412
1948	69,981.98	67,141	33,587	36,395	3.30	11,029
1949	2,182.09	2,083	1,042	1,140	3.65	312
1950	502.83	478	239	264	4.00	66
1951	30,036.64	28,385	14,199	15,837	4.37	3,624
1952	11,892.63	11,177	5,591	6,301	4.74	1,329
1953	28,685.21	27,013	13,513	15,172	4.52	3,357
1954	150,370.41	140,747	70,407	79,963	4.92	16,253
1955	122,038.47	113,508	56,781	65,257	5.34	12,220
1956	26,864.73	24,823	12,417	14,447	5.76	2,508
1957	15,965.08	14,761	7,384	8,581	5.63	1,524
1958	14,351.02	13,174	6,590	7,761	6.07	1,279

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.20 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1959	28,185.43	25,683	12,848	15,338	6.53	2,349
1960	22,982.96	20,933	10,472	12,511	6.46	1,937
1961	77,621.92	70,131	35,082	42,540	6.94	6,130
1962	764.70	690	345	420	6.92	61
1963	49,553.58	44,331	22,176	27,377	7.42	3,690
1964	382,895.62	339,475	169,819	213,077	7.93	26,870
1965	28,459.92	25,173	12,593	15,867	7.97	1,991
1966	68,093.98	59,650	29,839	38,255	8.49	4,506
1967	97,629.18	85,250	42,645	54,984	8.57	6,416
1968	21,632.31	18,695	9,352	12,280	9.11	1,348
1969	115,270.36	98,556	49,302	65,969	9.67	6,822
1970	58,066.48	49,426	24,725	33,342	9.79	3,406
1971	131,023.64	110,256	55,155	75,869	10.36	7,323
1972	103,200.73	86,379	43,210	59,990	10.52	5,702
1973	58,897.24	48,696	24,360	34,538	11.10	3,112
1974	124,265.86	101,451	50,750	73,516	11.69	6,289
1975	103,208.46	83,692	41,866	61,342	11.89	5,159
1976	48,283.97	38,627	19,323	28,961	12.50	2,317
1977	31,616.36	24,942	12,477	19,139	13.11	1,460
1978	90,978.06	70,745	35,390	55,589	13.73	4,049
1979	66,769.29	51,466	25,745	41,024	13.98	2,934
1980	120,180.98	91,217	45,630	74,551	14.61	5,103
1981	248,439.56	185,584	92,837	155,603	15.24	10,210
1982	213,685.47	157,016	78,546	135,140	15.88	8,510
1983	147,087.28	106,888	53,470	93,618	16.17	5,790
1984	136,432.53	97,413	48,730	87,703	16.82	5,214
1985	953,727.67	668,658	334,490	619,238	17.48	35,426
1986	216,373.69	148,865	74,468	141,905	18.14	7,823
1987	1,117,433.37	753,932	377,147	740,286	18.80	39,377
1988	354,873.27	235,991	118,052	236,821	19.14	12,373
1989	819,879.51	533,906	267,081	552,798	19.82	27,891
1990	1,926,625.32	1,227,646	614,118	1,312,507	20.50	64,025
1991	294,397.18	183,409	91,749	202,649	21.18	9,568
1992	1,848,476.34	1,124,983	562,762	1,285,714	21.87	58,789
1993	1,463,314.62	869,209	434,813	1,028,501	22.56	45,590
1994	243,427.51	140,993	70,530	172,897	23.25	7,436
1995	637,438.12	359,643	179,908	457,530	23.95	19,104
1996	992,670.64	544,976	272,619	720,052	24.64	29,223
1997	754,369.67	402,532	201,363	553,007	25.35	21,815
1998	624,669.83	323,579	161,867	462,803	26.05	17,766

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.20 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1999	660,921.33	331,915	166,037	494,884	26.76	18,493
2000	1,706,138.15	829,524	414,961	1,291,177	27.48	46,986
2001	794,513.61	373,421	186,800	607,713	28.19	21,558
2002	225,626.47	102,344	51,197	174,430	28.91	6,034
2003	3,783,308.96	1,653,306	827,050	2,956,259	29.63	99,772
2004	336,158.01	141,254	70,661	265,497	30.36	8,745
2005	304,164.60	122,639	61,349	242,816	31.08	7,813
2006	3,479,458.76	1,343,071	671,858	2,807,600	31.81	88,262
2007	3,816,541.06	1,406,777	703,727	3,112,814	32.55	95,632
2008	1,100,189.00	386,166	193,176	907,013	33.28	27,254
2009	18,910.36	6,301	3,152	15,758	34.02	463
2010	215,150.60	67,815	33,924	181,227	34.76	5,214
2011	497,543.40	147,770	73,921	423,623	35.51	11,930
2012	574,162.28	159,158	79,617	494,545	36.51	13,545
2013	3,315,957.15	857,838	429,125	2,886,832	37.25	77,499
2014	1,855,342.43	445,282	222,748	1,632,594	38.00	42,963
2015	816,045.29	180,428	90,257	725,788	38.75	18,730
2016	3,078,578.01	621,873	311,086	2,767,492	39.50	70,063
2017	596,454.65	108,972	54,512	541,942	40.26	13,461
2018	2,924,830.20	477,332	238,781	2,686,049	41.02	65,481
2019	142,272.05	20,316	10,163	132,109	42.02	3,144
2020	2,322,098.42	285,618	142,878	2,179,221	42.78	50,940
2021	6,088,150.85	627,080	313,691	5,774,460	43.54	132,624
2022	782,958.60	64,829	32,430	750,529	44.31	16,938
2023	9,740,769.56	610,746	305,520	9,435,250	44.85	210,373
2024	2,908,519.77	122,158	61,108	2,847,411	45.62	62,416
2025	13,936,240.07	296,842	148,492	13,787,748	45.95	300,060
2026	1,139,080.99	6,151	3,077	1,136,004	46.05	24,669
9999	2,105,906.27-	563,153-	284,834-	1,821,072-		54,393-
	80,622,783.96	21,559,808	10,904,625	69,718,159		2,082,385
	137,524,872.65	42,300,997	21,395,205	116,129,669		3,760,776
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					30.9	2.73

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
E.H. ALDRICH PURIFICATION BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2061						
NET SALVAGE PERCENT.. 0						
1961	19,418.30	16,282	16,564	2,855	12.52	228
1962	587.00	488	496	91	12.92	7
1964	398.22	328	334	65	13.19	5
1967	22,777.88	18,277	18,593	4,185	14.53	288
1969	88,648.46	70,236	71,452	17,197	14.94	1,151
1970	9.00	7	7	2	15.43	
1972	2,625.00	2,027	2,062	563	15.93	35
1975	162.19	122	124	38	16.57	2
1976	1,253.00	940	956	297	16.67	18
1979	8,573.73	6,246	6,354	2,220	17.52	127
1980	0.44		0			
1981	5,147.00	3,660	3,723	1,424	18.29	78
1982	183.99	130	132	52	18.50	3
1983	27,252.76	18,984	19,313	7,940	18.73	424
1986	2,413.79	1,622	1,650	764	19.52	39
1987	38,000.00	25,194	25,630	12,370	19.82	624
1989	3,521.45	2,267	2,306	1,215	20.47	59
1995	4,585.62	2,687	2,734	1,852	21.91	85
1996	148,493.86	85,532	87,012	61,482	22.08	2,785
1997	1,174.41	661	672	502	22.55	22
1998	34,779.35	19,184	19,516	15,263	22.76	671
2000	66,447.94	35,071	35,678	30,770	23.26	1,323
2001	7,081.23	3,647	3,710	3,371	23.54	143
2002	174,276.54	87,417	88,930	85,347	23.85	3,578
2003	61,863.96	30,165	30,687	31,177	24.17	1,290
2005	40,107.45	18,445	18,764	21,343	24.66	865
2006	577,744.83	257,674	262,134	315,611	24.84	12,706
2007	36,412.64	15,636	15,907	20,506	25.25	812
2008	7,024.74	2,908	2,958	4,066	25.48	160
2009	59,229.01	23,561	23,969	35,260	25.74	1,370
2010	2,144.76	817	831	1,314	26.02	50
2011	87,207.23	31,656	32,204	55,003	26.32	2,090
2012	5,665,980.92	1,959,296	1,993,206	3,672,775	26.49	138,648
2013	126,807.08	41,377	42,093	84,714	26.84	3,156
2014	88,273.55	27,012	27,480	60,794	27.22	2,233
2017	1,306,365.52	317,447	322,941	983,424	28.04	35,072
2018	51,403.47	11,309	11,505	39,899	28.36	1,407

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
E.H. ALDRICH PURIFICATION BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2061						
NET SALVAGE PERCENT.. 0						
2023	18,617,474.40	1,692,328	1,721,618	16,895,857	30.00	563,195
2024	339,299.95	21,037	21,401	317,899	30.26	10,506
2025	385,591.65	12,185	12,396	373,196	30.65	12,176
	28,110,742.32	4,863,862	4,948,043	23,162,699		797,431
HAYS MINE FILTER BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2060						
NET SALVAGE PERCENT.. 0						
1906	871.05	871	871			
1924	65,855.77	64,486	65,602	254	2.17	117
1928	713.20	692	704	9	3.01	3
1938	1,127.93	1,052	1,070	58	6.34	9
1953	7,303.01	6,397	6,508	795	10.33	77
1954	63,503.27	55,324	56,282	7,222	10.64	679
1955	11,789.91	10,212	10,389	1,401	10.97	128
1958	1,894.04	1,610	1,638	256	12.00	21
1961	6,679.68	5,601	5,698	982	12.52	78
1962	306.00	255	259	47	12.92	4
1963	541.00	446	454	87	13.34	7
1965	321.42	263	268	54	13.63	4
1966	438.31	355	361	77	14.07	5
1969	941.98	746	759	183	14.94	12
1973	503.00	387	394	109	15.97	7
1975	27,418.68	20,696	21,054	6,364	16.57	384
1976	340.00	255	259	81	16.67	5
1977	1,330.30	984	1,001	329	17.23	19
1979	6,592.08	4,802	4,885	1,707	17.52	97
1980	1,168.00	844	859	309	17.69	17
1981	249.00	177	180	69	18.29	4
1982	180.14	127	129	51	18.50	3
1984	3,590.63	2,473	2,516	1,075	18.98	57
1985	123,865.79	84,303	85,762	38,104	19.24	1,980
1986	53,900.85	36,221	36,848	17,053	19.52	874
1987	835.29	554	564	272	19.82	14
1988	3,086.01	2,029	2,064	1,022	19.80	52

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAYS MINE FILTER BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2060						
NET SALVAGE PERCENT.. 0						
1989	112,676.89	72,958	74,221	38,456	20.14	1,909
1991	168,795.55	106,341	108,182	60,614	20.56	2,948
1995	370.12	218	222	148	21.63	7
1996	13,940.61	8,030	8,169	5,772	22.08	261
1997	41,038.76	23,207	23,609	17,430	22.28	782
2002	76,925.72	38,955	39,629	37,296	23.39	1,595
2003	36,076.00	17,757	18,064	18,012	23.73	759
2005	377,900.56	175,384	178,420	199,481	24.25	8,226
2006	389,936.20	175,471	178,508	211,428	24.44	8,651
2007	85,765.52	37,154	37,797	47,968	24.86	1,930
2008	105,093.21	43,887	44,647	60,447	25.10	2,408
2009	71,161.85	28,550	29,044	42,118	25.37	1,660
2010	5,973.99	2,294	2,334	3,640	25.67	142
2011	50,433.38	18,534	18,855	31,579	25.82	1,223
2012	12,866,932.76	4,485,413	4,563,053	8,303,880	26.16	317,427
2013	131,156.68	43,308	44,058	87,099	26.37	3,303
2014	1,581,299.96	489,570	498,044	1,083,256	26.76	40,480
2016	154,511.18	41,409	42,126	112,385	27.31	4,115
2017	1,000,282.18	246,670	250,940	749,342	27.50	27,249
2018	2,210.78	493	502	1,709	27.84	61
2019	96,411.39	19,234	19,567	76,844	28.09	2,736
2022	716,528.69	86,843	88,346	628,182	29.00	21,661
2023	9,213,797.83	854,119	868,903	8,344,894	29.36	284,227
2024	435,848.62	27,546	28,023	407,826	29.65	13,755
2025	1,895,087.18	61,022	62,078	1,833,009	30.06	60,978
	30,015,501.95	7,406,529	7,534,717	22,480,785		813,150
NEW HERSHEY TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2067						
NET SALVAGE PERCENT.. 0						
1930	44.14	42	43	1	4.00	
1984	41,078.07	27,950	28,434	12,644	19.73	641
1992	5,051,531.77	3,057,187	3,110,099	1,941,432	22.18	87,531
1995	8,866.38	5,085	5,173	3,693	23.05	160
1996	2,162.87	1,213	1,234	929	23.48	40

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEW HERSHEY TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2067						
NET SALVAGE PERCENT.. 0						
1999	4,710.26	2,480	2,523	2,187	24.28	90
2001	236,919.02	118,460	120,510	116,409	25.00	4,656
2006	49,418.53	21,151	21,517	27,901	26.73	1,044
2010	7,202.92	2,616	2,661	4,542	28.05	162
2011	65,485.64	22,691	23,084	42,402	28.29	1,499
2012	3,766,871.07	1,234,027	1,255,385	2,511,486	28.74	87,386
2013	166,659.20	51,564	52,456	114,203	29.02	3,935
2014	237,415.86	68,661	69,849	167,567	29.49	5,682
2015	34,086.88	9,186	9,345	24,742	29.82	830
2016	152,442.65	37,958	38,615	113,828	30.16	3,774
2017	164,504.71	37,458	38,106	126,398	30.53	4,140
2018	24,911.72	5,122	5,211	19,701	30.91	637
2021	2,247,769.68	302,325	307,557	1,940,212	32.17	60,311
2022	3,463,116.69	378,172	384,717	3,078,399	32.63	94,343
2023	0.04		0			
2025	496,238.96	14,192	14,438	481,801	33.97	14,183
	16,221,437.06	5,397,540	5,490,958	10,730,479		371,044
CHINCHILLA WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
1893	690.28	690	690			
1910	955.96	956	956			
1921	7,550.49	7,452	7,550			
1953	44.66	39	40	5	10.33	
1990	3,174,965.67	2,148,817	2,186,065	988,900	17.19	57,528
1995	10,224.61	6,466	6,578	3,647	18.02	202
2006	66,480.93	33,373	33,951	32,529	19.84	1,640
2007	1,592.33	778	791	801	19.91	40
2009	1,945.08	886	901	1,044	20.31	51
2013	13,302.91	5,102	5,190	8,112	20.90	388

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CHINCHILLA WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
2017	44.24	13	13	31	21.49	1
2018	2,722.48	736	749	1,974	21.59	91
2023	3,111.84	368	374	2,737	22.38	122
	3,283,631.48	2,205,676	2,243,851	1,039,780		60,063
FALLBROOK WTP						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
1990	2,232,245.42	1,510,784	1,536,931	695,314	17.19	40,449
1991	14,802.97	9,896	10,067	4,736	17.36	273
1992	3,782.38	2,495	2,538	1,244	17.55	71
1994	5,692.25	3,643	3,706	1,986	18.00	110
1997	5,455.32	3,338	3,396	2,060	18.39	112
1998	18,465.92	11,116	11,308	7,158	18.51	387
1999	2,277.11	1,346	1,369	908	18.66	49
2003	17,373.38	9,430	9,593	7,780	19.37	402
2006	53,490.76	26,852	27,317	26,174	19.84	1,319
2007	70,346.66	34,350	34,945	35,402	19.91	1,778
2008	47,309.49	22,396	22,784	24,526	20.02	1,225
2009	28,023.69	12,768	12,989	15,035	20.31	740
2010	4,824.82	2,123	2,160	2,665	20.36	131
2012	30,878.01	12,450	12,665	18,213	20.72	879
2014	46,182.39	16,792	17,083	29,100	21.00	1,386
2015	54,662.81	18,700	19,024	35,639	21.15	1,685
2016	58,953.74	18,806	19,131	39,822	21.35	1,865
2018	11,872.00	3,210	3,266	8,606	21.59	399
	2,706,639.12	1,720,495	1,750,272	956,367		53,260

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SCRANTON AREA WTP						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
1990	8,558,741.51	5,792,556	5,892,810	2,665,931	17.19	155,086
1991	128,443.97	85,865	87,351	41,093	17.36	2,367
1992	466.64	308	313	153	17.55	9
1993	60.06	39	40	20	17.76	1
1994	6,187.92	3,960	4,029	2,159	18.00	120
1995	10,098.00	6,386	6,497	3,601	18.02	200
1996	225,291.34	139,906	142,327	82,964	18.31	4,531
1997	6,216.61	3,804	3,870	2,347	18.39	128
1999	25,313.12	14,968	15,227	10,086	18.66	541
2001	546.72	310	315	231	19.05	12
2002	58,250.92	32,434	32,995	25,256	19.10	1,322
2003	52,345.16	28,413	28,905	23,440	19.37	1,210
2004	3,862.28	2,048	2,083	1,779	19.49	91
2005	274,383.89	141,747	144,200	130,184	19.65	6,625
2006	6,859.58	3,444	3,504	3,356	19.84	169
2007	40,441.40	19,748	20,090	20,352	19.91	1,022
2008	13,461.17	6,373	6,483	6,978	20.02	349
2009	1,610.17	734	747	863	20.31	42
2010	8,990.99	3,956	4,024	4,967	20.36	244
2011	109,155.82	46,009	46,805	62,351	20.59	3,028
2012	124,937.89	50,375	51,247	73,691	20.72	3,557
2013	21,316.66	8,175	8,316	13,000	20.90	622
2014	5,310.00	1,931	1,964	3,346	21.00	159
2017	3,575,716.70	1,055,552	1,073,821	2,501,896	21.49	116,421
2018	1,029,586.48	278,400	283,218	746,368	21.59	34,570
2019	17,498.43	4,250	4,324	13,175	21.82	604
2020	31,583.35	6,784	6,901	24,682	21.93	1,125
2022	11,156.39	1,700	1,729	9,427	22.25	424
2023	3,033,402.13	358,548	364,754	2,668,649	22.38	119,243
2024	5,422.97	441	449	4,974	22.57	220
	17,386,658.27	8,099,164	8,239,340	9,147,318		454,042

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWNELL WTP						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
1990	4,324,123.66	2,926,567	2,977,218	1,346,905	17.19	78,354
1991	88,970.52	59,477	60,506	28,464	17.36	1,640
1992	72.69	48	49	24	17.55	1
1998	3,431.58	2,066	2,102	1,330	18.51	72
1999	152.98	90	92	61	18.66	3
2003	7,790.06	4,228	4,301	3,489	19.37	180
2005	30,165.72	15,584	15,854	14,312	19.65	728
2007	10,504.73	5,129	5,218	5,287	19.91	266
2008	55,175.44	26,120	26,572	28,603	20.02	1,429
2009	61,266.05	27,913	28,396	32,870	20.31	1,618
2010	8,619.41	3,793	3,859	4,761	20.36	234
2011	5,098.68	2,149	2,186	2,912	20.59	141
2012	56,670.09	22,849	23,244	33,426	20.72	1,613
2013	1,247.32	478	486	761	20.90	36
2014	42,913.80	15,603	15,873	27,041	21.00	1,288
2015	10,206.09	3,492	3,552	6,654	21.15	315
2016	8,246.29	2,631	2,677	5,570	21.35	261
2017	7,772.90	2,295	2,335	5,438	21.49	253
2018	7,323.77	1,980	2,014	5,310	21.59	246
2019	648.49	158	161	488	21.82	22
2023	96,433.20	11,398	11,595	84,838	22.38	3,791
2025	91,490.00	3,861	3,928	87,562	22.70	3,857
	4,918,323.47	3,137,909	3,192,218	1,726,105		96,348
NESBITT WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. 0						
1988	6,091,845.49	4,282,567	4,356,687	1,735,158	16.05	108,110
1989	236,127.92	164,251	167,094	69,034	16.19	4,264
1991	9,200.90	6,247	6,355	2,846	16.55	172
1992	3,913.79	2,621	2,666	1,247	16.76	74
1994	2,637.07	1,721	1,751	886	17.02	52
1998	19,882.52	12,248	12,460	7,423	17.45	425
1999	5,954.90	3,602	3,664	2,291	17.64	130
2001	3,606.32	2,101	2,137	1,469	17.92	82

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NESBITT WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. 0						
2002	777.36	444	452	326	18.02	18
2003	16,530.05	9,239	9,399	7,131	18.15	393
2006	33,459.15	17,332	17,632	15,827	18.61	850
2007	14,693.32	7,398	7,526	7,167	18.74	382
2008	59,130.68	28,844	29,343	29,787	18.90	1,576
2009	26,211.66	12,388	12,602	13,609	18.97	717
2010	1,810.10	825	839	971	19.09	51
2012	509,430.90	213,961	217,664	291,767	19.33	15,094
2014	96,480.80	36,586	37,219	59,262	19.65	3,016
2015	14,209.06	5,080	5,168	9,041	19.77	457
2016	100,151.34	33,551	34,132	66,020	19.85	3,326
2022	18,429.84	2,993	3,045	15,385	20.63	746
2023	34,699.94	4,372	4,448	30,252	20.81	1,454
	7,299,183.11	4,848,371	4,932,284	2,366,899		141,389
CRYSTAL LAKE WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2052						
NET SALVAGE PERCENT.. 0						
1992	5,023,109.47	3,262,007	3,318,464	1,704,645	18.36	92,846
1993	73,596.13	47,116	47,931	25,665	18.55	1,384
1995	197.94	123	125	73	19.00	4
1999	13,626.50	7,873	8,009	5,617	19.73	285
2004	11,303.55	5,844	5,945	5,358	20.55	261
2006	99,797.96	48,701	49,544	50,254	20.98	2,395
2007	13,173.73	6,232	6,340	6,834	21.16	323
2008	22,812.23	10,471	10,652	12,160	21.22	573
2009	19,356.65	8,556	8,704	10,653	21.46	496
2010	2,858.04	1,216	1,237	1,621	21.59	75
2011	22,252.17	9,079	9,236	13,016	21.76	598
2014	3,545.66	1,238	1,259	2,286	22.36	102
2015	2,868.40	943	959	1,909	22.44	85
2016	10,676.66	3,267	3,324	7,353	22.68	324

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CRYSTAL LAKE WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2052						
NET SALVAGE PERCENT.. 0						
2018	14,229.77	3,666	3,729	10,500	23.06	455
2020	3,879.66	791	805	3,075	23.41	131
2023	754,828.21	84,012	85,466	669,362	23.95	27,948
	6,092,112.73	3,501,135	3,561,731	2,530,382		128,285
CEASETOWN WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2053						
NET SALVAGE PERCENT.. 0						
1993	8,491,079.67	5,379,948	5,473,061	3,018,019	19.08	158,177
1994	18,958.58	11,830	12,035	6,924	19.28	359
1995	7,662.39	4,703	4,784	2,878	19.51	148
1997	45,655.10	27,142	27,612	18,043	19.78	912
1998	3,202.38	1,874	1,906	1,296	19.85	65
2001	5,100.00	2,805	2,854	2,246	20.45	110
2002	3,150.51	1,694	1,723	1,427	20.64	69
2004	17,119.10	8,738	8,889	8,230	21.10	390
2005	299,398.81	149,011	151,590	147,809	21.19	6,975
2006	93,193.36	44,919	45,696	47,497	21.49	2,210
2007	11,733.64	5,484	5,579	6,155	21.65	284
2008	23,658.89	10,689	10,874	12,785	21.84	585
2009	10,169.23	4,426	4,503	5,667	22.06	257
2010	16,080.19	6,741	6,858	9,223	22.17	416
2011	77,289.61	31,070	31,608	45,682	22.31	2,048
2012	123,725.49	47,461	48,282	75,443	22.50	3,353
2013	2,077.72	756	769	1,309	22.71	58
2014	40,488.30	13,896	14,137	26,352	22.97	1,147
2020	10,209.09	2,034	2,069	8,140	24.12	337
2023	47,319.25	5,125	5,214	42,106	24.70	1,705
2024	12,646.32	941	957	11,689	24.88	470
	9,359,917.63	5,761,287	5,861,000	3,498,918		180,075

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WATRES WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2053						
NET SALVAGE PERCENT.. 0						
1993	9,042,484.16	5,729,318	5,828,478	3,214,006	19.08	168,449
1994	557,586.68	347,934	353,956	203,631	19.28	10,562
1995	50,819.95	31,193	31,733	19,087	19.51	978
1998	1,099.27	643	654	445	19.85	22
2002	1,956.80	1,052	1,070	887	20.64	43
2003	5,173.10	2,713	2,760	2,413	20.86	116
2005	2,174.91	1,082	1,101	1,074	21.19	51
2006	42,567.05	20,517	20,872	21,695	21.49	1,010
2007	1,179.60	551	561	619	21.65	29
2008	34,000.57	15,361	15,627	18,374	21.84	841
2009	5,827.62	2,536	2,580	3,248	22.06	147
2010	15,084.17	6,323	6,432	8,652	22.17	390
2011	95,761.95	38,496	39,162	56,600	22.31	2,537
2013	64,674.64	23,542	23,949	40,725	22.71	1,793
2014	89,233.91	30,625	31,155	58,079	22.97	2,528
2015	9,260.45	2,985	3,037	6,224	23.13	269
2016	8,689.72	2,607	2,652	6,038	23.33	259
2018	716,495.48	180,557	183,682	532,813	23.75	22,434
2019	11,862.12	2,690	2,737	9,126	23.86	382
2020	3,420.65	681	693	2,728	24.12	113
2021	4,578.80	781	795	3,784	24.33	156
	10,763,931.60	6,442,187	6,553,685	4,210,247		213,109
NORRISTOWN						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2057						
NET SALVAGE PERCENT.. 0						
1992	4,476.99	2,816	2,865	1,612	20.05	80
1994	3,778.23	2,297	2,337	1,441	20.63	70
1997	5,380,013.15	3,104,806	3,158,542	2,221,471	21.25	104,540
1998	59,981.89	33,926	34,513	25,469	21.50	1,185
2000	74,588.87	40,532	41,234	33,355	21.85	1,527
2001	2,023,509.89	1,072,460	1,091,022	932,488	22.17	42,061
2002	58,091.88	29,975	30,494	27,598	22.51	1,226
2003	86,104.25	43,371	44,122	41,983	22.66	1,853
2004	98,144.99	48,150	48,983	49,162	22.84	2,152

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORRISTOWN						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2057						
NET SALVAGE PERCENT.. 0						
2005	140.00	67	68	72	23.05	3
2006	1,204,036.32	556,265	565,893	638,144	23.29	27,400
2007	45,348.29	20,248	20,598	24,750	23.55	1,051
2009	102,333.83	42,448	43,183	59,151	23.98	2,467
2010	13,901.29	5,516	5,611	8,290	24.32	341
2011	28,104.08	10,665	10,850	17,254	24.53	703
2012	365,613.30	132,060	134,346	231,268	24.76	9,340
2013	21,001.51	7,180	7,304	13,697	25.02	547
2014	69.14	22	22	47	25.17	2
2015	67,794.34	20,433	20,787	47,008	25.50	1,843
2016	1,019,886.77	285,568	290,510	729,376	25.71	28,369
2017	39,341.57	10,127	10,302	29,039	25.97	1,118
2018	83,707.68	19,554	19,892	63,815	26.25	2,431
2019	1,119.07	234	238	881	26.44	33
2020	97,321.04	17,868	18,177	79,144	26.68	2,966
2021	3,141,834.05	491,697	500,207	2,641,627	26.95	98,020
2022	181,172.93	23,190	23,591	157,582	27.25	5,783
2023	58,824.09	5,788	5,888	52,936	27.49	1,926
2024	51,084.83	3,433	3,492	47,592	27.76	1,714
2025	3,181.53	110	112	3,070	27.99	110
	14,314,505.80	6,030,806	6,135,184	8,179,322		340,861
HUNTSVILLE						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2059						
NET SALVAGE PERCENT.. 0						
1999	5,134,948.58	2,800,601	2,849,072	2,285,876	22.50	101,594
2001	8,125.96	4,246	4,319	3,806	22.85	167
2005	45,477.20	21,297	21,666	23,812	23.84	999
2006	30,782.70	13,975	14,217	16,566	24.05	689
2007	7,211.16	3,151	3,206	4,006	24.48	164
2008	52,738.44	22,213	22,597	30,141	24.74	1,218
2009	25,684.93	10,436	10,617	15,068	24.84	607
2010	2,533.46	985	1,002	1,531	25.15	61
2011	38,290.79	14,187	14,433	23,858	25.49	936
2012	15,722.39	5,547	5,643	10,079	25.68	392

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HUNTSVILLE						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2059						
NET SALVAGE PERCENT.. 0						
2013	3,295.43	1,101	1,120	2,175	25.91	84
2015	2,369.82	696	708	1,662	26.45	63
2016	9,027.44	2,455	2,497	6,530	26.76	244
2022	35,020.59	4,315	4,390	30,631	28.47	1,076
2023	13,743.20	1,299	1,321	12,422	28.75	432
	5,424,972.09	2,906,504	2,956,808	2,468,164		108,726
NEW CASTLE WATER TREATMENT PLANT - NEW						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2060						
NET SALVAGE PERCENT.. 0						
2000	1,850,203.80	981,348	998,333	851,871	23.02	37,006
2001	3,389,239.10	1,753,931	1,784,287	1,604,952	23.31	68,853
2003	1,461.84	720	732	729	23.73	31
2004	162,172.16	77,421	78,761	83,411	24.08	3,464
2005	18,684.38	8,671	8,821	9,863	24.25	407
2006	278,537.66	125,342	127,511	151,026	24.44	6,179
2007	44,604.74	19,323	19,657	24,947	24.86	1,003
2008	216,441.67	90,386	91,950	124,491	25.10	4,960
2014	30,329.96	9,390	9,553	20,777	26.76	776
2015	148,035.61	42,827	43,568	104,467	27.02	3,866
2018	28,709.77	6,408	6,519	22,191	27.84	797
2019	22,447.21	4,478	4,556	17,892	28.09	637
2021	169,964.29	25,155	25,590	144,374	28.78	5,016
2023	3,855,586.97	357,413	363,599	3,491,988	29.36	118,937
2025	10,332,234.92	332,698	338,456	9,993,779	30.06	332,461
2026	391,609.35	3,211	3,267	388,343	30.24	12,842
	20,940,263.43	3,838,722	3,905,161	17,035,102		597,235

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ROCK RUN FILTRATION PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2051						
NET SALVAGE PERCENT.. 0						
1976	3,028,439.80	2,316,756	2,356,853	671,587	15.36	43,723
1985	5,833.47	4,138	4,210	1,624	16.80	97
1991	23,116.00	15,291	15,556	7,560	17.91	422
1996	6,671.00	4,103	4,174	2,497	18.78	133
2000	119,415.68	68,306	69,488	49,927	19.45	2,567
2002	373,803.03	205,442	208,998	164,805	19.67	8,378
2006	428,360.75	212,467	216,144	212,216	20.32	10,444
2007	15,986.12	7,685	7,818	8,168	20.53	398
2011	13,009,470.90	5,385,921	5,479,138	7,530,333	21.23	354,702
2013	228,674.96	86,210	87,702	140,973	21.48	6,563
2014	32,558.55	11,604	11,805	20,754	21.67	958
2018	3,850.44	1,017	1,035	2,816	22.30	126
2019	4,599.43	1,091	1,110	3,490	22.50	155
2020	24,494.60	5,129	5,218	19,277	22.65	851
2022	5,112,027.45	756,580	769,674	4,342,353	23.03	188,552
	22,417,302.18	9,081,740	9,238,922	13,178,380		618,069
NAZARETH(BLUE MOUNTAIN) PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. 0						
1951	429.84	380	387	43	9.75	4
1960	45.00	38	39	6	12.12	
1970	349.00	276	281	68	14.92	5
1975	41,890.00	32,046	32,601	9,289	15.67	593
1976	12,586.04	9,502	9,666	2,920	16.23	180
1977	48,491.99	36,354	36,983	11,509	16.36	703
1978	89.00	66	67	22	16.52	1
1979	1,797.00	1,326	1,349	448	16.69	27
1980	9,400.42	6,875	6,994	2,406	16.89	142
1983	3,194.00	2,266	2,305	889	17.61	50
1985	30.00	21	21	9	18.17	
1988	9,287.67	6,212	6,320	2,968	18.82	158
1989	2,360.00	1,563	1,590	770	18.87	41
1991	4,553.00	2,932	2,983	1,570	19.35	81
1992	72,215.50	45,915	46,710	25,506	19.48	1,309

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NAZARETH(BLUE MOUNTAIN) PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. 0						
1995	4,258,824.56	2,574,459	2,619,017	1,639,808	20.28	80,858
1996	7,506.00	4,481	4,559	2,947	20.25	146
1997	7,826.00	4,584	4,663	3,163	20.50	154
1998	541.00	311	316	225	20.78	11
2007	2,222.54	1,013	1,031	1,192	22.67	53
2008	360,111.32	158,809	161,558	198,554	22.82	8,701
2009	6,280.49	2,669	2,715	3,565	23.00	155
2011	12,316.24	4,803	4,886	7,430	23.46	317
2013	17,236.87	6,073	6,178	11,059	23.90	463
2021	2,341,016.68	381,586	388,190	1,952,826	25.67	76,074
	7,220,600.16	3,284,560	3,341,408	3,879,192		170,226
CLARION WATER TREATMENT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2063						
NET SALVAGE PERCENT.. 0						
2003	10,342,319.64	4,995,340	5,081,797	5,260,522	24.62	213,669
2004	1,073,637.95	503,107	511,815	561,823	24.95	22,518
2005	51,929.31	23,555	23,963	27,967	25.30	1,105
2008	4,901.24	2,003	2,038	2,864	26.05	110
2009	3,997.32	1,563	1,590	2,407	26.48	91
2010	15,074.97	5,644	5,742	9,333	26.74	349
2012	25,964.22	8,797	8,949	17,015	27.32	623
2013	22,045.21	7,050	7,172	14,873	27.65	538
2015	4,722.08	1,319	1,342	3,380	28.37	119
2017	63,675.57	15,072	15,333	48,343	29.02	1,666
2018	7,287.53	1,562	1,589	5,698	29.31	194
2023	3,225,636.74	284,501	289,425	2,936,212	31.01	94,686
	14,841,191.78	5,849,513	5,950,754	8,890,438		335,668

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WEST SHORE REGIONAL TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2066						
NET SALVAGE PERCENT.. 0						
1983	25,822.37	17,766	18,073	7,749	19.50	397
1987	6,134.90	4,020	4,090	2,045	20.52	100
1991	10,580.66	6,518	6,631	3,950	21.82	181
1997	3,934.06	2,168	2,206	1,729	23.63	73
2001	120,714.68	60,659	61,709	59,006	24.75	2,384
2006	13,208,234.78	5,679,541	5,777,839	7,430,395	26.51	280,286
2007	3,389,546.02	1,410,390	1,434,800	1,954,746	26.66	73,321
2008	20,115.84	8,038	8,177	11,939	27.05	441
2009	21,160.91	8,094	8,234	12,927	27.44	471
2011	68,339.41	23,782	24,194	44,146	28.10	1,571
2013	109,213.87	33,933	34,520	74,694	28.84	2,590
2014	156,113.00	45,523	46,311	109,802	29.15	3,767
2015	8,725.59	2,371	2,412	6,314	29.49	214
2016	67,448.35	16,930	17,223	50,225	29.84	1,683
2017	186,670.82	42,841	43,582	143,088	30.22	4,735
2018	201,042.48	41,656	42,377	158,666	30.61	5,183
2019	35,185.25	6,478	6,590	28,595	31.02	922
2021	2,916,034.44	396,581	403,445	2,512,590	31.76	79,112
2022	1,293,673.16	143,339	145,820	1,147,853	32.10	35,759
2023	122,883.76	10,359	10,538	112,345	32.59	3,447
2025	328,066.51	9,514	9,679	318,388	33.48	9,510
	22,299,640.86	7,970,501	8,108,450	14,191,191		506,147
BECK'S RUN PUMP STATION						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2072						
NET SALVAGE PERCENT.. 0						
2012	26,304,729.23	8,359,643	8,504,328	17,800,401	30.05	592,359
	26,304,729.23	8,359,643	8,504,328	17,800,401		592,359

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ELLWOOD TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2078						
NET SALVAGE PERCENT.. 0						
1991	15,090.60	9,137	9,295	5,795	22.80	254
2003	1,684.82	771	784	900	27.25	33
2018	34,383,014.92	6,519,020	6,631,848	27,751,167	34.19	811,675
2019	1,001,606.74	168,270	171,182	830,424	34.67	23,952
2023	81,537.58	6,115	6,221	75,317	37.00	2,036
	35,482,934.66	6,703,313	6,819,331	28,663,604		837,950
MONTROSE TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2078						
NET SALVAGE PERCENT.. 0						
2018	2,095,418.02	397,291	404,167	1,691,251	34.19	49,466
2019	11,354.10	1,907	1,940	9,414	34.67	272
2020	36,167.74	5,273	5,364	30,803	35.15	876
2025	2,475,391.82	63,122	64,214	2,411,177	38.22	63,087
2026	391,609.35	2,506	2,549	389,060	38.66	10,064
	5,009,941.03	470,099	478,235	4,531,706		123,765
SILVER SPRINGS FILTER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2061						
NET SALVAGE PERCENT.. 0						
2021	7,737,920.32	1,129,736	1,149,289	6,588,631	29.25	225,252
	7,737,920.32	1,129,736	1,149,289	6,588,631		225,252

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
YARDLEY - MILL ROAD TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2057						
NET SALVAGE PERCENT.. 0						
2021	7,123,527.62	1,114,832	1,134,127	5,989,401	26.95	222,241
2024	213,389.94	14,340	14,588	198,802	27.76	7,161
	7,336,917.56	1,129,172	1,148,715	6,188,203		229,402
FRACKVILLE TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2063						
NET SALVAGE PERCENT.. 0						
2023	3,899,760.31	343,959	349,912	3,549,848	31.01	114,474
	3,899,760.31	343,959	349,912	3,549,848		114,474
STEELTON WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2043						
NET SALVAGE PERCENT.. 0						
1973	6,319,379.94	5,157,878	5,247,148	1,072,232	11.94	89,802
2010	4,853,857.29	2,469,643	2,512,386	2,341,471	15.45	151,552
2014	8,077.95	3,490	3,550	4,528	15.78	287
2017	1,948,288.75	701,384	713,523	1,234,766	16.00	77,173
2019	2,023.00	612	623	1,400	16.15	87
2020	49,350.99	13,325	13,556	35,795	16.22	2,207
2022	108,800.94	21,325	21,694	87,107	16.41	5,308
2024	3,365,671.53	363,493	369,784	2,995,887	16.52	181,349
2025	1,537,546.23	87,333	88,845	1,448,702	16.61	87,219
2026	435,120.89	6,440	6,551	428,569	16.64	25,755
	18,628,117.51	8,824,923	8,977,660	9,650,458		620,739

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ONEIDA VALLEY TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2064						
NET SALVAGE PERCENT.. 0						
2022	11,836,116.77	1,344,583	1,367,854	10,468,263	31.21	335,414
2023	57,821.12	5,013	5,100	52,721	31.60	1,668
2025	4,547,700.83	136,431	138,792	4,408,909	32.33	136,372
2026	348,096.78	2,646	2,692	345,405	32.64	10,582
	16,789,735.50	1,488,673	1,514,438	15,275,298		484,036
OTHER PURIFICATION STRUCTURES						
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. 0						
1949	446.62	416	423	23	5.64	4
1951	2,577.02	2,377	2,418	159	6.30	25
1952	300.47	276	281	20	6.65	3
1953	974.80	890	905	69	7.00	10
1954	520.58	472	480	40	7.37	5
1955	39.08	36	37	2	7.12	
1956	36.69	33	34	3	7.52	
1957	205.83	185	188	18	7.92	2
1958	544.82	485	493	51	8.34	6
1959	50.43	45	46	5	8.76	1
1960	2,017.84	1,771	1,802	216	9.19	24
1961	243.49	214	218	26	9.07	3
1962	344.32	300	305	39	9.53	4
1963	536.36	463	471	65	9.99	7
1964	159.18	136	138	21	10.46	2
1965	137.84	117	119	19	10.94	2
1966	380.32	319	325	56	11.43	5
1967	15.71	13	13	2	11.42	
1968	17.41	14	14	3	11.93	
1969	6,762.47	5,551	5,647	1,115	12.44	90
1970	138.48	112	114	25	12.97	2
1971	1,630.35	1,309	1,332	299	13.49	22
1972	962,126.16	763,736	776,954	185,172	14.03	13,198
1973	8,355.39	6,554	6,667	1,688	14.57	116
1974	7,440.58	5,765	5,865	1,576	15.11	104
1975	201,596.47	154,221	156,890	44,706	15.67	2,853
1976	35,465.34	26,776	27,239	8,226	16.23	507

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER PURIFICATION STRUCTURES						
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. 0						
1977	1,228.15	915	931	297	16.79	18
1978	2,600.12	1,910	1,943	657	17.36	38
1979	9,855.41	7,133	7,256	2,599	17.94	145
1980	629.29	452	460	169	18.10	9
1981	22,803.05	16,110	16,389	6,414	18.69	343
1982	374,615.12	258,784	263,263	111,352	19.69	5,655
1983	79,765.79	54,193	55,131	24,635	20.29	1,214
1984	17,275.34	11,536	11,736	5,540	20.89	265
1985	412,588.82	270,658	275,342	137,246	21.50	6,384
1986	15,368.94	9,898	10,069	5,300	22.11	240
1987	24,135.30	15,249	15,513	8,622	22.73	379
1988	973,270.83	602,844	613,278	359,993	23.35	15,417
1989	2,262,509.73	1,372,891	1,396,652	865,857	23.98	36,107
1990	912,456.95	541,999	551,380	361,077	24.61	14,672
1991	1,035,512.97	601,633	612,046	423,467	25.24	16,778
1992	10,771.18	6,116	6,222	4,549	25.88	176
1993	1,529.61	848	863	667	26.52	25
1994	905,652.58	489,777	498,254	407,399	27.17	14,994
1995	1,301,863.40	686,082	697,956	603,907	27.82	21,708
1996	484,596.19	247,144	251,421	233,175	28.82	8,091
1997	1,619,429.21	803,075	816,974	802,455	29.48	27,220
1998	591,712.08	284,969	289,901	301,811	30.14	10,014
1999	1,757,798.37	821,068	835,279	922,520	30.80	29,952
2000	12,737.39	5,762	5,862	6,876	31.47	218
2001	2,026,207.14	886,466	901,809	1,124,399	32.14	34,984
2002	320,694.02	134,691	137,022	183,672	33.14	5,542
2003	406,414.68	164,517	167,364	239,050	33.82	7,068
2004	325,042.96	126,572	128,763	196,280	34.50	5,689
2005	87,900.88	32,857	33,426	54,475	35.18	1,548
2006	18,595.92	6,620	6,735	11,861	36.18	328
2007	247,516.17	84,180	85,637	161,879	36.87	4,391
2008	104,354.23	33,811	34,396	69,958	37.56	1,863
2009	752,094.33	231,419	235,424	516,670	38.25	13,508
2010	704,043.34	203,891	207,420	496,623	39.25	12,653
2011	2,017,071.77	550,661	560,192	1,456,880	39.95	36,468
2012	2,624,053.64	672,283	683,919	1,940,135	40.64	47,740
2013	3,123,751.82	747,201	760,133	2,363,619	41.35	57,161
2014	3,755,244.64	829,158	843,509	2,911,736	42.35	68,754
2015	426,184.87	86,729	88,230	337,955	43.05	7,850
2016	1,488,060.01	276,779	281,569	1,206,491	43.76	27,571

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER PURIFICATION STRUCTURES						
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. 0						
2017	2,198,162.59	367,972	374,341	1,823,822	44.76	40,747
2018	1,947,409.34	291,332	296,374	1,651,035	45.48	36,302
2019	1,886,357.37	248,245	252,542	1,633,816	46.19	35,372
2020	3,467,648.65	393,231	400,037	3,067,612	46.91	65,394
2021	2,982,556.47	283,343	288,247	2,694,310	47.63	56,567
2022	7,493,562.12	569,511	579,368	6,914,194	48.63	142,180
2023	10,965,940.51	631,638	642,570	10,323,370	49.08	210,338
2024	1,822,402.35	70,345	71,562	1,750,840	49.81	35,150
2025	9,732,611.37	189,786	193,071	9,539,541	50.28	189,728
2026	1,152,992.81	5,765	5,865	1,147,128	50.25	22,828
9999	169,605.01-	36,092-	36,717-	132,888-		3,107-
	75,971,038.86	16,166,543	16,446,346	59,524,693		1,391,674
	440,777,650.02	136,962,562	139,333,040	301,444,610		10,604,779

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 28.4 2.41

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.36 WASTE HANDLING AND TREATMENT STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAYS MINE TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. 0						
1991	10,728,292.17	7,885,295	6,306,319	4,421,974	12.62	350,394
1998	68,969.00	46,927	37,530	31,439	13.15	2,391
2000	122,317.58	81,097	64,858	57,460	13.22	4,346
2001	25,833.98	16,857	13,482	12,352	13.31	928
2003	4,063.71	2,561	2,048	2,016	13.50	149
2007	19,061.38	11,082	8,863	10,198	13.68	745
2010	29,348.23	15,731	12,581	16,767	13.85	1,211
2012	197,525.13	98,723	78,954	118,571	14.01	8,463
2013	129,535.29	62,138	49,695	79,840	14.10	5,662
2014	18,080.06	8,310	6,646	11,434	14.11	810
2016	167,667.01	69,079	55,246	112,421	14.27	7,878
2023	3,380,408.50	575,007	459,866	2,920,543	14.64	199,491
	14,891,102.04	8,872,807	7,096,088	7,795,014		582,468
YARDLEY - MILL ROAD TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2057						
NET SALVAGE PERCENT.. 0						
2021	13,550,479.62	2,120,650	1,696,004	11,854,476	26.95	439,869
	13,550,479.62	2,120,650	1,696,004	11,854,476		439,869
	28,441,581.66	10,993,457	8,792,092	19,649,490		1,022,337
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					19.2	3.59

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.38 WASTE HANDLING AND TREATMENT STRUCTURES PAINTING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1991	38,331.32	38,331	38,331			
2015	27,627.10	27,627	27,627			
2021	1,337,480.53	668,740	677,938	659,543	5.00	131,909
	1,403,438.95	734,698	743,896	659,543		131,909

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.0 9.40

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.39 PURIFICATION BUILDINGS - TANK PAINTING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1997	26,564.05	26,564	26,564			
1999	12,732.18	12,732	12,732			
2000	10,588.12	10,588	10,588			
2002	28,101.61	28,102	28,102			
2015	41,376.99	41,377	41,377			
2023	849,388.95	254,817	259,464	589,925	7.00	84,275
	968,751.90	374,180	378,827	589,925		84,275

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.0 8.70

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.61 OFFICE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEW CASTLE OFFICE						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. 0						
1986	1,193,234.40	1,064,365	1,022,048	171,186	4.84	35,369
1987	17,605.59	15,655	15,033	2,573	4.86	529
1988	64,279.96	57,158	54,886	9,394	4.74	1,982
1989	21,520.60	19,031	18,274	3,246	4.84	671
1990	47,919.69	42,265	40,585	7,335	4.82	1,522
1991	3,439.19	3,021	2,901	538	4.84	111
1992	3,258.04	2,858	2,744	514	4.76	108
1996	15,197.42	13,085	12,565	2,633	4.84	544
1998	1,013.00	865	831	182	4.79	38
2005	152,175.13	123,673	118,756	33,419	4.84	6,905
2006	239,811.48	192,808	185,142	54,669	4.88	11,203
2008	59,275.49	46,626	44,772	14,503	4.88	2,972
2009	4,369.19	3,394	3,259	1,110	4.88	227
2011	8,577.97	6,472	6,215	2,363	4.88	484
2012	18,670.27	13,853	13,302	5,368	4.87	1,102
2013	103,178.46	74,980	71,999	31,179	4.89	6,376
2014	68,172.08	48,429	46,504	21,669	4.89	4,431
2015	29,091.75	20,129	19,329	9,763	4.90	1,992
2016	107,280.37	71,985	69,123	38,157	4.90	7,787
2017	95,983.57	62,111	59,642	36,342	4.91	7,402
2018	19,655.38	12,186	11,702	7,954	4.90	1,623
2019	680.62	400	384	297	4.90	61
2025	1,285,161.57	216,421	207,817	1,077,345	4.94	218,086
	3,559,551.22	2,111,770	2,027,811	1,531,740		311,525
WASHINGTON CUSTOMER SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. 0						
1987	1,315,832.88	1,149,512	1,103,810	212,023	5.64	37,593
1988	2,021.01	1,759	1,689	332	5.67	59
1989	304,487.32	263,625	253,144	51,343	5.74	8,945
1992	15,076.98	12,918	12,404	2,673	5.68	471
1994	2,429.06	2,060	1,978	451	5.74	79
1995	69,619.62	58,703	56,369	13,251	5.76	2,301
1996	8,235.02	6,917	6,642	1,593	5.71	279

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.61 OFFICE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WASHINGTON CUSTOMER SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. 0						
1997	109,992.96	91,866	88,214	21,779	5.72	3,808
2001	50,080.02	40,690	39,072	11,008	5.77	1,908
2002	4,780.74	3,855	3,702	1,079	5.76	187
2003	72,512.60	58,039	55,732	16,781	5.74	2,924
2010	19,835.46	14,567	13,988	5,848	5.79	1,010
2011	62,740.65	45,173	43,377	19,364	5.83	3,321
2013	82,727.62	57,107	54,837	27,891	5.83	4,784
2014	14,536.76	9,786	9,397	5,140	5.83	882
	2,134,908.70	1,816,577	1,744,354	390,555		68,551
CAPITOL DISTRIBUTION CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 6-2064						
NET SALVAGE PERCENT.. 0						
1989	347,788.60	214,899	206,355	141,434	22.88	6,182
1990	5,101.58	3,122	2,998	2,104	22.82	92
1991	650.26	391	375	275	23.14	12
1996	1,799.05	998	958	841	24.05	35
2001	12,812.78	6,438	6,182	6,631	24.75	268
2002	5,478.58	2,695	2,588	2,891	24.78	117
2003	1,018.77	487	468	551	25.08	22
2006	28,442.30	12,515	12,017	16,425	25.45	645
2007	23,101.69	9,832	9,441	13,661	25.64	533
2008	47,924.90	19,755	18,970	28,955	25.67	1,128
2010	10,983.00	4,200	4,033	6,950	25.84	269
2011	43,527.16	15,931	15,298	28,230	25.98	1,087
2012	124,750.18	43,488	41,759	82,991	26.16	3,172
2013	174,227.60	57,756	55,460	118,768	26.22	4,530
2018	19,709,239.15	4,541,009	4,360,468	15,348,771	26.72	574,430
2019	1,661,686.84	344,302	330,613	1,331,074	26.78	49,704
2023	11,478.86	1,150	1,104	10,375	26.94	385
	22,210,011.30	5,278,968	5,069,087	17,140,924		642,611

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.61 OFFICE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SOUTHERN REPORTING CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 6-2090						
NET SALVAGE PERCENT.. 0						
2025	1,124,502.97	33,848	32,502	1,092,001	32.22	33,892
	1,124,502.97	33,848	32,502	1,092,001		33,892
OTHER OFFICE BUILDINGS						
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
1924	845.00	845	845			
1926	215.00	215	215			
1958	13.02	12	12	1	3.94	
1960	48.73	46	44	5	4.42	1
1961	21.19	20	19	2	4.44	
1963	33,045.39	30,603	29,386	3,659	5.03	727
1964	1,079.50	991	952	128	5.57	23
1965	11,957.68	10,941	10,506	1,452	5.67	256
1966	1,125.43	1,026	985	140	5.79	24
1967	48,178.36	43,491	41,762	6,417	6.36	1,009
1968	57,455.89	51,653	49,599	7,857	6.52	1,205
1969	1,273.22	1,139	1,094	180	6.69	27
1970	11,121.74	9,841	9,450	1,672	7.29	229
1971	9,019.90	7,938	7,622	1,398	7.50	186
1972	61,461.67	53,767	51,629	9,833	7.73	1,272
1973	1,636.52	1,414	1,358	279	8.35	33
1975	6,526.85	5,559	5,338	1,189	8.88	134
1976	45,687.00	38,377	36,851	8,836	9.52	928
1977	13,240.50	11,029	10,590	2,650	9.82	270
1979	28,098.53	22,847	21,938	6,160	10.80	570
1980	1.10	1	1			
1981	45,810.00	36,488	35,037	10,773	11.50	937
1982	361,045.49	282,771	271,526	89,519	12.18	7,350
1983	32,369.00	25,054	24,058	8,311	12.56	662
1984	902.06	686	659	243	13.25	18
1985	72,985.69	54,761	52,583	20,402	13.64	1,496
1986	351,447.26	258,665	248,379	103,068	14.35	7,182
1987	596,055.80	432,379	415,185	180,871	14.76	12,254
1988	612,729.15	435,405	418,091	194,639	15.48	12,574
1989	449,868.60	314,593	302,083	147,786	15.91	9,289

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.61 OFFICE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER OFFICE BUILDINGS						
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
1990	143,314.05	98,027	94,129	49,185	16.63	2,958
1991	33,727.65	22,547	21,650	12,077	17.36	696
1992	148,265.09	97,292	93,423	54,842	17.81	3,079
1993	12,902.30	8,260	7,932	4,971	18.55	268
1994	325,416.52	203,060	194,985	130,431	19.28	6,765
1995	58,927.46	35,987	34,556	24,372	19.76	1,233
1996	47,370.53	28,138	27,019	20,351	20.51	992
1997	35,194.64	20,311	19,503	15,691	21.25	738
1998	15,964.58	8,985	8,628	7,337	21.75	337
1999	61,011.45	33,276	31,953	29,059	22.50	1,292
2000	754,379.80	398,162	382,329	372,051	23.26	15,995
2001	49,302.15	25,144	24,144	25,158	24.02	1,047
2002	6,125.14	3,028	2,908	3,218	24.54	131
2003	84,890.14	40,416	38,809	46,081	25.31	1,821
2004	37,729.39	17,265	16,578	21,151	26.08	811
2005	346,446.58	152,055	146,008	200,438	26.85	7,465
2006	226,824.45	95,266	91,478	135,347	27.62	4,900
2007	90,382.39	36,406	34,958	55,424	28.17	1,967
2008	234,555.06	89,928	86,352	148,203	28.95	5,119
2009	101,931.15	37,083	35,608	66,323	29.73	2,231
2010	61,124.75	21,027	20,191	40,934	30.51	1,342
2011	121,514.52	39,371	37,805	83,709	31.30	2,674
2012	183,845.36	55,852	53,631	130,214	32.08	4,059
2013	88,318.55	25,029	24,034	64,285	32.87	1,956
2014	402,537.52	105,787	101,580	300,957	33.66	8,941
2015	12,615.97	3,053	2,932	9,684	34.45	281
2016	683,665.11	151,090	145,082	538,583	35.25	15,279
2017	539,219.66	107,736	103,452	435,768	36.05	12,088
2018	1,151,356.24	205,402	197,234	954,122	36.84	25,899
2019	1,338,951.60	209,948	201,599	1,137,352	37.64	30,217
2020	619,050.23	83,572	80,249	538,802	38.44	14,017
2021	830,510.39	93,848	90,116	740,394	39.25	18,864
2022	1,604,063.59	146,291	140,474	1,463,590	39.86	36,718
2023	387,682.44	26,634	25,575	362,108	40.67	8,904

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.61 OFFICE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER OFFICE BUILDINGS						
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
2024	800,288.59	36,973	35,503	764,786	41.29	18,522
2025	887,174.99	20,671	19,849	867,326	41.92	20,690
9999	60,000.00-	19,174-	18,412-	41,588-		1,322-
	15,321,845.30	4,896,303	4,701,637	10,620,208		337,630
	44,350,819.49	14,137,466	13,575,391	30,775,428		1,394,209

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.1 3.14

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UNIONTOWN OPERATIONS CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2066						
NET SALVAGE PERCENT.. 0						
2021	6,910,216.15	998,526	1,306,165	5,604,051	29.60	189,326
	6,910,216.15	998,526	1,306,165	5,604,051		189,326
NORRISTOWN OPERATIONS CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. 0						
1987	747,847.92	653,320	747,848			
1988	14,460.80	12,584	14,461			
1990	21,055.84	18,192	21,056			
1991	515.82	444	516			
2000	8,240.40	6,749	8,240			
2001	106,652.86	86,655	106,653			
2011	2,125.81	1,531	2,126			
2014	364,619.49	244,587	364,619			
2015	19,376.64	12,618	19,377			
2018	224.06	129	224			
	1,285,119.64	1,036,809	1,285,120			
BETHEL PARK						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2058						
NET SALVAGE PERCENT.. 0						
1958	1,356.00	1,134	1,356			
1965	653,341.28	522,085	653,341			
1967	45,486.00	35,961	45,486			
1969	4,300.00	3,358	4,300			
1970	2,902.00	2,243	2,902			
1972	1,319.97	1,005	1,320			
1973	9,153.18	6,937	9,153			
1975	40.52	30	40	1	17.49	
1977	1,690.34	1,234	1,642	49	18.11	3
1979	3,808.27	2,739	3,644	164	18.36	9
1981	0.16		0			

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BETHEL PARK						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2058						
NET SALVAGE PERCENT.. 0						
1985	8,909.55	6,027	8,018	892	19.61	45
1986	56,270.95	37,589	50,006	6,265	19.88	315
1987	51,879.47	34,194	45,489	6,390	20.17	317
1988	1,675.90	1,095	1,457	219	20.14	11
1989	365,534.82	235,331	313,068	52,467	20.47	2,563
1991	4,610.90	2,889	3,843	768	20.87	37
1992	10,300.00	6,374	8,480	1,820	20.95	87
1993	2,884.28	1,761	2,343	542	21.05	26
1995	1,257.55	741	986	272	21.63	13
1996	53,669.41	31,075	41,340	12,329	21.81	565
1997	47,281.24	26,875	35,753	11,529	22.02	524
1998	41,194.00	23,069	30,689	10,505	22.00	478
2000	47,532.86	25,459	33,869	13,664	22.54	606
2002	3,229.97	1,659	2,207	1,023	22.73	45
2006	123,630.77	56,870	75,656	47,975	23.48	2,043
2007	61,197.63	27,208	36,196	25,002	23.74	1,053
2008	530,439.54	228,195	303,574	226,865	23.84	9,516
2009	415,793.46	172,471	229,443	186,350	23.98	7,771
2010	105,796.74	42,149	56,072	49,725	24.16	2,058
2011	54,411.31	20,731	27,579	26,832	24.37	1,101
2012	393,497.73	143,233	190,547	202,951	24.46	8,297
2013	23,340.26	8,041	10,697	12,643	24.74	511
2014	26,100.06	8,488	11,292	14,808	24.90	595
2021	4,473,296.57	722,437	961,079	3,512,218	25.96	135,293
	7,627,132.69	2,440,687	3,202,865	4,424,268		173,882
STAFFORD AVENUE DISTRIBUTION CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2062						
NET SALVAGE PERCENT.. 0						
1997	6,386.52	3,556	4,666	1,720	23.08	75
2012	1,538,069.70	536,171	703,607	834,463	26.16	31,898

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
STAFFORD AVENUE DISTRIBUTION CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2062						
NET SALVAGE PERCENT.. 0						
2014	16,462,105.81	5,116,422	6,714,180	9,747,926	26.61	366,326
2015	12,394.22	3,613	4,741	7,653	26.74	286
2019	22,838.07	4,620	6,063	16,775	27.60	608
	18,041,794.32	5,664,382	7,433,257	10,608,537		399,193
GREEN TREE						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2066						
NET SALVAGE PERCENT.. 0						
2018	19,072,374.73	4,134,891	5,426,136	13,646,239	28.90	472,188
2019	6,315,592.70	1,224,593	1,607,009	4,708,583	29.10	161,807
2021	145,101.38	20,967	27,515	117,587	29.60	3,973
	25,533,068.81	5,380,451	7,060,660	18,472,409		637,968
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
1894	1,470.00	1,470	1,470			
1906	2,277.20	2,277	2,277			
1908	11,029.40	11,029	11,029			
1909	13,507.39	13,507	13,507			
1912	4,321.23	4,321	4,321			
1922	38.02	38	38			
1924	0.63	1	1			
1926	14,835.75	14,836	14,836			
1927	283.00	283	283			
1928	2,177.00	2,177	2,177			
1929	2,405.47	2,405	2,405			
1935	1,480.00	1,480	1,480			
1937	295.00	295	295			
1940	190.00	190	190			
1942	2,556.77	2,557	2,557			
1943	0.07		0			
1945	648.58	649	649			

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
1947	0.21		0			
1948	524.42	524	524			
1949	260.00	260	260			
1950	368.99	367	369			
1951	871.00	869	871			
1954	10,690.00	10,545	10,690			
1955	141.54	140	142			
1956	6,563.98	6,433	6,564			
1957	2,349.38	2,302	2,349			
1958	1,197.00	1,164	1,197			
1959	728.45	708	728			
1960	2,083.92	2,008	2,084			
1961	2,337.30	2,248	2,337			
1962	827.00	794	827			
1963	2,401.75	2,285	2,402			
1964	3,175.28	3,012	3,175			
1965	574.98	544	575			
1966	1,195.17	1,126	1,195			
1967	5,566.05	5,222	5,566			
1968	2,498.10	2,318	2,498			
1969	2,634.23	2,432	2,634			
1970	7,477.75	6,868	7,478			
1971	118.53	108	119			
1972	1,497.86	1,359	1,498			
1973	4,075.51	3,694	4,076			
1974	1,878.67	1,690	1,879			
1976	4,139.68	3,664	4,140			
1977	1,348.58	1,183	1,349			
1978	231.44	201	231			
1980	2,836.34	2,414	2,836			
1981	1,534.25	1,291	1,534			
1982	6,296.00	5,236	6,296			
1983	6,864.02	5,637	6,864			
1984	50,567.72	40,990	50,568			
1985	35,513.76	28,393	35,514			
1986	27,677.97	21,810	27,678			
1987	822.21	638	822			
1988	551,770.05	421,442	551,770			
1989	67,022.20	50,340	66,792	231	12.26	19
1990	977,166.56	721,149	956,829	20,338	12.78	1,591

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
1991	703,073.68	506,916	672,582	30,492	13.54	2,252
1992	326,380.72	230,816	306,249	20,131	14.08	1,430
1993	10,915.11	7,564	10,036	879	14.62	60
1994	68,231.44	46,288	61,415	6,816	15.17	449
1995	6,922.98	4,571	6,065	858	15.95	54
1996	89,822.17	57,935	76,869	12,953	16.51	785
1997	117,923.48	74,209	98,461	19,462	17.08	1,139
1998	17,129.33	10,456	13,873	3,256	17.87	182
1999	137,988.42	81,965	108,752	29,236	18.45	1,585
2000	71,946.71	41,528	55,100	16,847	19.05	884
2001	20,966.41	11,689	15,509	5,457	19.84	275
2002	9,450.88	5,103	6,771	2,680	20.44	131
2004	1,409.66	707	938	472	21.86	22
2005	49,272.77	23,695	31,439	17,834	22.67	787
2006	46,209.96	21,349	28,326	17,884	23.29	768
2007	51,006.16	22,484	29,832	21,174	24.10	879
2008	30,880.12	13,007	17,258	13,622	24.74	551
2009	16,376.26	6,542	8,680	7,696	25.55	301
2010	3,292.18	1,248	1,656	1,636	26.19	62
2011	204,308.42	72,938	96,775	107,533	27.02	3,980
2012	213,304.25	71,372	94,697	118,607	27.84	4,260
2013	45,748.36	14,333	19,017	26,731	28.49	938
2014	71,517.92	20,769	27,557	43,961	29.32	1,499
2015	514,980.71	137,654	182,641	332,340	30.15	11,023
2016	77,822.77	18,989	25,195	52,628	30.98	1,699
2017	35,445.83	7,848	10,413	25,033	31.65	791
2018	1,423,776.58	281,338	373,282	1,050,494	32.49	32,333
2019	166,008.61	28,819	38,237	127,771	33.32	3,835
2020	419,301.96	62,895	83,450	335,852	34.00	9,878
2021	1,977,977.57	248,236	329,362	1,648,615	34.84	47,320
2022	399,491.26	40,269	53,429	346,062	35.68	9,699
2023	165,400.27	12,604	16,723	148,677	36.37	4,088
2025	285,732.90	7,400	9,818	275,914	37.61	7,336
9999	301,029.00-	112,947-	148,218-	152,811-		4,777-
	9,332,330.21	3,501,512	4,594,965	4,737,365		148,108
	68,729,661.82	19,022,367	24,883,032	43,846,630		1,548,477

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 28.3 2.25

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S0.5						
NET SALVAGE PERCENT.. 0						
1917	599.15	599	599			
1920	664.61	665	665			
1927	142.31	142	142			
1929	630.49	630	630			
1930	4,558.43	4,558	4,558			
1936	1,322.84	1,323	1,323			
1941	644.36	644	644			
1942	535.72	536	536			
1943	42.18	42	42			
1951	0.95	1	1			
1952	478.89	479	479			
1954	1,879.63	1,880	1,880			
1958	1,399.09	1,389	1,399			
1959	134.68	133	135			
1960	1,285.28	1,255	1,285			
1962	180.48	174	180			
1963	1,029.08	992	1,029			
1964	421.47	405	421			
1967	421.04	397	421			
1969	4.68	4	5			
1970	253.31	234	253			
1971	468.94	431	469			
1972	566.38	517	566			
1973	24.36	22	24			
1975	2,925.93	2,611	2,926			
1981	141.08	120	141			
1983	1,027.70	857	1,028			
1986	1,967.20	1,589	1,967			
1987	6,676.54	5,338	6,677			
1988	3,182.41	2,503	3,182			
1989	525.11	408	525			
1991	2,489.17	1,891	2,489			
1992	1,478.76	1,106	1,479			
1996	22,045.47	15,476	22,045			
1997	6,677.97	4,590	6,678			
1998	4,508.07	3,042	4,508			
2003	65,913.56	39,720	65,914			
2004	204,717.34	119,801	204,717			
2005	175,582.84	99,924	175,583			
2006	63,869.80	35,128	63,870			
2007	262,123.35	139,450	262,123			

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 35-S0.5						
NET SALVAGE PERCENT.. 0						
2008	327,814.87	168,169	327,815			
2009	26,499.10	13,064	26,499			
2010	148,396.43	70,281	148,396			
2011	1,710.45	772	1,710			
2012	59,457.08	25,555	59,457			
2013	28,675.54	11,668	28,676			
2014	11,769.80	4,505	11,770			
2015	592,316.95	211,753	592,317			
2016	485,385.52	161,148	485,386			
2017	369,909.50	112,526	369,910			
2018	769,199.51	212,299	769,200			
2019	38.71	10	39			
2020	9,344.71	2,018	9,345			
2021	35,363.13	6,507	35,363			
2022	36,146.90	5,436	36,147			
2023	710,947.37	82,114	562,046	148,901	22.97	6,482
2025	975,891.16	39,524	270,530	705,361	23.69	29,775
2026	155,329.22	1,600	10,952	144,377	23.96	6,026
	5,587,736.60	1,619,955	4,589,096	998,641		42,283

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.6 0.76

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 305.00 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DAM NO. 3 (CITIZENS)						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2042						
NET SALVAGE PERCENT.. 0						
1920	42,226.36	37,151	26,621	15,606	14.48	1,078
1937	48.00	41	29	19	15.17	1
1949	331.00	275	197	134	15.59	9
1961	2,483.15	2,001	1,434	1,049	15.65	67
1973	1,843.00	1,426	1,022	821	15.49	53
1974	259.00	199	143	116	15.57	7
1978	82,513.54	62,182	44,557	37,957	15.69	2,419
1992	1,385,786.88	947,047	678,608	707,179	15.75	44,900
	1,515,490.93	1,050,322	752,610	762,881		48,534
SPRUCE RUN IMPOUNDING RESERVOIR						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2078						
NET SALVAGE PERCENT.. 0						
1957	3,545.00	2,177	1,560	1,985	43.36	46
1958	937,679.88	573,860	411,200	526,480	43.11	12,212
1962	1,170.00	696	499	671	43.53	15
1964	15,475.00	9,019	6,463	9,012	44.38	203
1965	5,506.28	3,191	2,287	3,220	44.26	73
1967	0.83			1	44.09	
1985	2,905.50	1,370	982	1,924	45.96	42
1990	18,419.48	8,024	5,750	12,670	46.64	272
1995	1,423,197.85	564,725	404,654	1,018,543	47.12	21,616
2021	36,844.32	3,537	2,534	34,310	47.08	729
	2,444,744.14	1,166,599	835,928	1,608,816		35,208
ONEIDA DAM AND RESERVOIR						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2089						
NET SALVAGE PERCENT.. 0						
1918	97,835.35	71,850	51,484	46,351	39.06	1,187
1925	408.75	293	210	199	39.85	5
1930	2,267.00	1,567	1,123	1,144	42.89	27
1934	1,013.55	690	494	519	43.14	12

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 305.00 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ONEIDA DAM AND RESERVOIR						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2089						
NET SALVAGE PERCENT.. 0						
1956	775.09	456	327	448	49.05	9
1978	134.64	64	46	89	53.01	2
1982	245.51	111	80	166	53.09	3
1985	16,193.21	7,038	5,043	11,150	53.34	209
1989	294,046.08	119,677	85,755	208,291	53.91	3,864
2013	8,655,614.25	1,631,583	1,169,114	7,486,501	55.97	133,759
	9,068,533.43	1,833,329	1,313,675	7,754,858		139,077
THORN RUN DAM AND RESERVOIR						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2083						
NET SALVAGE PERCENT.. 0						
1904	361.68	282	202	160	34.25	5
1925	882.00	632	453	429	39.85	11
1928	103.00	74	53	50	38.99	1
1930	285.00	200	143	142	40.99	3
1933	93.00	65	47	46	40.33	1
1936	86.00	59	42	44	41.58	1
1956	941.01	566	406	535	46.28	12
1958	951.00	569	408	543	45.64	12
1983	14,744.19	6,847	4,906	9,838	49.59	198
1984	76,177.36	34,874	24,989	51,188	49.74	1,029
1987	14,359.75	6,272	4,494	9,866	50.29	196
1989	210,306.30	89,485	64,121	146,186	49.96	2,926
1994	5,117.89	1,982	1,420	3,698	50.64	73
2011	7,667,320.88	1,736,648	1,244,397	6,422,924	51.23	125,374
	7,991,729.06	1,878,555	1,346,081	6,645,648		129,842
GRIFFIN						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2089						
NET SALVAGE PERCENT.. 0						
1893	59,431.80	48,217	34,550	24,882	30.93	804
1942	171.57	111	80	92	45.87	2

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 305.00 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GRIFFIN						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2089						
NET SALVAGE PERCENT.. 0						
1943	2,456.07	1,590	1,139	1,317	45.21	29
1983	12,768.00	5,710	4,092	8,676	53.15	163
1984	21,564.86	9,510	6,814	14,750	53.24	277
1985	4,179.31	1,816	1,301	2,878	53.34	54
1989	1,031,668.95	419,889	300,872	730,797	53.91	13,556
1990	13,974.55	5,584	4,001	9,973	54.09	184
1995	2,925.08	1,061	760	2,165	54.47	40
2001	15,236.40	4,761	3,412	11,825	55.00	215
	1,164,376.59	498,249	357,021	807,356		15,324
LAKE SCRANTON						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2089						
NET SALVAGE PERCENT.. 0						
1901	281,262.27	221,494	158,712	122,550	33.73	3,633
1916	2,609.36	1,952	1,399	1,211	37.06	33
1935	239.93	162	116	124	44.14	3
1968	1,279.11	683	489	790	50.70	16
1970	3,211.00	1,672	1,198	2,013	51.53	39
1976	2,210.73	1,083	776	1,435	52.04	28
1977	57.10	27	19	38	53.04	1
1978	36,565.70	17,376	12,451	24,115	53.01	455
1982	276.75	125	90	187	53.09	4
1983	15,120.00	6,762	4,845	10,275	53.15	193
1984	35,225.92	15,535	11,132	24,094	53.24	453
1985	30,307.31	13,172	9,438	20,869	53.34	391
1986	30,933.62	13,240	9,487	21,446	53.46	401
1987	17,143.97	7,221	5,174	11,970	53.59	223
1989	1,665,697.07	677,939	485,778	1,179,919	53.91	21,887
1990	99,790.35	39,876	28,573	71,217	54.09	1,317
1991	7,810.44	3,062	2,194	5,616	54.29	103
1993	173,539.95	65,286	46,781	126,759	54.72	2,317
1994	518.27	191	137	381	54.96	7
1995	0.88			1	54.47	

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 305.00 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LAKE SCRANTON						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2089						
NET SALVAGE PERCENT.. 0						
2001	5,375.23	1,680	1,204	4,171	55.00	76
2018	9,168,862.63	1,151,609	825,187	8,343,676	55.69	149,824
2019	278,446.50	31,186	22,346	256,100	55.50	4,614
	11,856,484.09	2,271,333	1,627,527	10,228,957		186,018
WILLIAMS BRIDGE						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2085						
NET SALVAGE PERCENT.. 0						
1892	99,114.45	81,016	58,052	41,062	29.93	1,372
1902	20,137.13	15,981	11,451	8,686	32.25	269
1915	1,350.92	1,020	731	620	36.06	17
1916	3,362.29	2,515	1,802	1,560	37.06	42
1930	111.28	78	56	55	40.99	1
1942	202.61	133	95	107	44.21	2
1962	40,618.95	23,137	16,579	24,040	48.36	497
1974	16,787.48	8,555	6,130	10,657	50.04	213
1975	78.02	39	28	50	50.01	1
1985	1,916,629.50	856,542	613,757	1,302,873	50.74	25,677
1986	64,940.48	28,574	20,475	44,466	50.91	873
1988	23,272.56	9,905	7,097	16,175	51.29	315
1989	83,219.77	34,794	24,932	58,288	51.50	1,132
1990	5.17	2	1	4	51.72	
1993	1,867.84	727	521	1,347	51.75	26
2001	10,426.96	3,363	2,410	8,017	52.52	153
	2,282,125.41	1,066,381	764,117	1,518,008		30,590
CHRISTOPHER CHENERY (PIKES CREEK)						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2091						
NET SALVAGE PERCENT.. 0						
1910	236,315.37	180,923	129,641	106,675	35.52	3,003
1916	3,174.05	2,339	1,676	1,498	39.25	38
1929	74,456.00	52,000	37,261	37,195	41.89	888

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 305.00 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CHRISTOPHER CHENERY (PIKES CREEK)						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2091						
NET SALVAGE PERCENT.. 0						
1930	93,721.44	64,780	46,418	47,303	42.89	1,103
1933	4,694.45	3,187	2,284	2,411	43.99	55
1935	258.54	174	125	134	44.14	3
1964	36,327.26	19,820	14,202	22,125	51.64	428
1983	2,366.25	1,038	744	1,622	55.04	29
1984	40,978.64	17,727	12,702	28,276	55.09	513
1986	40,605.19	17,054	12,220	28,385	55.24	514
1987	158.58	66	47	111	55.34	2
1988	5,675.53	2,308	1,654	4,022	55.46	73
1989	619.11	247	177	442	55.59	8
1991	1,085,419.97	417,887	299,438	785,982	55.91	14,058
1993	284,909.12	106,243	76,129	208,781	55.50	3,762
2001	8,126.08	2,499	1,791	6,335	56.30	113
	1,917,805.58	888,292	636,507	1,281,299		24,590
CRYSTAL LAKE						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2064						
NET SALVAGE PERCENT.. 0						
1904	5,092.51	4,163	2,983	2,110	27.25	77
1933	61.83	46	33	29	32.00	1
1951	76,060.08	52,481	37,605	38,455	33.70	1,141
1953	26,444.91	18,146	13,003	13,442	33.38	403
1954	114.24	78	56	58	33.26	2
1964	1,215,428.80	783,708	561,567	653,862	34.15	19,147
1965	1,783.96	1,143	819	965	34.24	28
1966	264.25	168	120	144	34.34	4
1967	3,530.07	2,229	1,597	1,933	34.46	56
1981	7,623.81	4,288	3,073	4,551	35.00	130
1982	45.13	25	18	27	35.37	1
1987	10,559.42	5,518	3,954	6,605	35.63	185
1989	1,797.68	918	658	1,140	35.46	32
1990	0.04		0			

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 305.00 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CRYSTAL LAKE						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2064						
NET SALVAGE PERCENT.. 0						
1993	184.09	89	64	120	35.49	3
1994	392.40	186	133	259	35.57	7
2023	115,100.75	8,978	6,433	108,668	35.46	3,065
	1,464,483.97	882,164	632,116	832,368		24,282
GARDNER'S CREEK INTAKE						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2085						
NET SALVAGE PERCENT.. 0						
1900	52,381.82	41,581	29,795	22,587	32.73	690
1929	10,139.00	7,179	5,144	4,995	39.99	125
1985	1,998,924.41	893,319	640,110	1,358,815	50.74	26,780
1986	9,145.11	4,024	2,883	6,262	50.91	123
2001	6,281.95	2,026	1,452	4,830	52.52	92
2024	3,025,874.57	113,773	81,524	2,944,350	51.19	57,518
	5,102,746.86	1,061,902	760,908	4,341,839		85,328
NESBITT						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2092						
NET SALVAGE PERCENT.. 0						
1900	185,903.19	147,570	105,742	80,162	32.73	2,449
1932	37,406.03	25,668	18,392	19,014	42.99	442
1934	97.08	65	47	51	44.99	1
1946	172,052.80	107,361	76,930	95,123	48.21	1,973
1980	413.30	188	135	279	55.01	5
1981	18,286.47	8,229	5,897	12,390	55.00	225
1984	111,517.46	48,242	34,568	76,950	55.09	1,397
2001	8,137.93	2,482	1,778	6,359	56.97	112
2012	26,922,112.06	5,239,043	3,754,044	23,168,068	57.94	399,863
2018	379,381.18	46,133	33,057	346,325	57.79	5,993
2019	4,641.05	504	361	4,280	57.52	74
	27,839,948.55	5,625,485	4,030,950	23,808,999		412,534

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 305.00 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WATRES						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2088						
NET SALVAGE PERCENT.. 0						
1923	436,199.97	314,500	225,355	210,845	39.86	5,290
1941	3,067.89	2,008	1,439	1,629	44.87	36
1943	445.19	288	206	239	45.21	5
1947	12,218.40	7,722	5,533	6,685	46.00	145
1963	203.31	114	82	122	49.36	2
1976	3,892.59	1,907	1,366	2,526	52.04	49
1992	1,033.37	401	287	746	53.72	14
2000	31,829.26	10,262	7,353	24,476	54.65	448
2008	10,206,443.00	2,516,909	1,803,495	8,402,948	54.99	152,809
2013	10,331.83	1,974	1,414	8,917	55.03	162
	10,705,664.81	2,856,085	2,046,532	8,659,133		158,960
ROCK RUN DAM						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2065						
NET SALVAGE PERCENT.. 0						
1915	181,300.00	142,883	102,383	78,917	29.85	2,644
1985	470,440.45	250,745	179,672	290,769	35.92	8,095
1993	46,068.00	21,892	15,687	30,381	36.44	834
1996	722,840.00	325,278	233,078	489,762	36.67	13,356
2000	383,237.34	159,427	114,238	269,000	36.50	7,370
2008	13,218.88	4,331	3,103	10,115	36.95	274
2013	376,416.70	98,358	70,479	305,938	36.75	8,325
2014	1.01			1	36.78	
2020	40,262.99	5,653	4,051	36,212	36.74	986
	2,233,785.37	1,008,567	722,690	1,511,095		41,884

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 305.00 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CEASETOWN DAM						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2117						
NET SALVAGE PERCENT.. 0						
2017	19,328,737.64	2,139,691	1,533,199	17,795,539	72.30	246,135
	19,328,737.64	2,139,691	1,533,199	17,795,539		246,135
ELMHURST DAM						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2117						
NET SALVAGE PERCENT.. 0						
2017	23,539,645.34	2,605,839	1,867,218	21,672,427	72.30	299,757
	23,539,645.34	2,605,839	1,867,218	21,672,427		299,757
MONTROSE DAM						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2104						
NET SALVAGE PERCENT.. 0						
2024	4,851,100.74	149,414	107,063	4,744,038	62.94	75,374
2025	328,383.00	5,287	3,788	324,595	61.11	5,312
	5,179,483.74	154,701	110,851	5,068,633		80,686
NAZARETH RESERVOIR						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2125						
NET SALVAGE PERCENT.. 0						
2025	8,122,663.82	113,717	81,484	8,041,180	70.43	114,173
	8,122,663.82	113,717	81,484	8,041,180		114,173

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 305.00 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DUNMORE						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2126						
NET SALVAGE PERCENT.. 0						
2025	15,746,181.13	218,872	192,299	15,553,882	70.94	219,254
2026	1,066,162.02	3,945	3,466	1,062,696	67.32	15,786
	16,812,343.15	222,817	195,765	16,616,578		235,040
CURTIS DAM						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2126						
NET SALVAGE PERCENT.. 0						
2026	5,458,621.48	20,197	14,472	5,444,149	67.32	80,870
	5,458,621.48	20,197	14,472	5,444,149		80,870
OTHER COLLECTING AND IMPOUNDING RESERVOIRS						
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
1975	3,696.63	2,413	1,729	1,968	27.12	73
1976	33,873.94	21,849	15,656	18,218	27.52	662
1977	10,916.92	6,954	4,983	5,934	27.92	213
1978	1,349.94	842	603	747	28.92	26
1979	1,950.67	1,201	861	1,090	29.34	37
1980	4,963.85	2,991	2,143	2,821	30.34	93
1981	40,478.96	24,045	17,229	23,249	30.76	756
1982	6,586.84	3,855	2,762	3,825	31.19	123
1983	23,816.23	13,621	9,760	14,056	32.19	437
1984	9,522.41	5,359	3,840	5,682	32.63	174
1985	9,787.50	5,377	3,853	5,935	33.63	176
1986	63,587.47	34,337	24,604	38,983	34.07	1,144
1987	238,785.72	125,721	90,086	148,700	35.07	4,240
1988	5,057.13	2,614	1,873	3,184	35.53	90
1989	10,658.11	5,403	3,872	6,787	35.99	189
1990	6,573.40	3,242	2,323	4,250	36.99	115
1991	64,197.42	31,007	22,218	41,979	37.46	1,121
1992	488,163.58	229,046	164,123	324,040	38.46	8,425
1993	11,903.21	5,460	3,912	7,991	38.94	205
1994	590.47	263	188	402	39.94	10

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 305.00 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER COLLECTING AND IMPOUNDING RESERVOIRS						
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
1995	402,185.05	174,548	125,073	277,112	40.43	6,854
1996	24,583.99	10,325	7,398	17,186	41.43	415
1997	584,524.50	239,012	171,264	413,260	41.92	9,858
1998	8,582.75	3,388	2,428	6,155	42.92	143
2000	36,206.67	13,368	9,579	26,628	44.42	599
2001	107,327.29	38,370	27,494	79,833	44.93	1,777
2002	121,804.01	41,803	29,954	91,850	45.93	2,000
2003	6,013.22	1,992	1,427	4,586	46.44	99
2006	13,535.28	3,925	2,812	10,723	48.97	219
2007	22,971.49	6,372	4,566	18,406	49.49	372
2014	1,219,266.97	218,005	156,212	1,063,055	55.11	19,290
2016	7,735.78	1,160	831	6,905	56.67	122
2017	107,019.88	14,448	10,353	96,667	57.67	1,676
2019	385,025.55	40,697	29,162	355,864	59.23	6,008
2020	632,820.09	57,713	41,354	591,466	59.79	9,892
2023	1,227,876.69	56,728	40,649	1,187,228	61.94	19,167
2024	4,929,950.44	152,828	109,509	4,820,441	62.52	77,102
2025	549,203.56	8,622	6,178	543,025	62.69	8,662
9999	3,575.00-	504-	361-	3,214-		57-
	11,419,518.61	1,608,400	1,152,502	10,267,017		182,507
	175,448,932.57	28,952,625	20,782,153	154,666,780		2,571,339
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					60.2	1.47

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 306.00 LAKE, RIVER AND OTHER INTAKES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORRISTOWN INTAKE						
INTERIM SURVIVOR CURVE.. IOWA 55-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2077						
NET SALVAGE PERCENT.. 0						
1966	6,696.14	5,544	4,606	2,091	12.46	168
1997	4,076,795.17	2,210,846	1,836,633	2,240,163	24.48	91,510
1998	86,320.84	45,681	37,949	48,372	24.91	1,942
2004	37,517.86	16,508	13,714	23,804	28.00	850
2005	48,578.25	20,607	17,119	31,459	28.50	1,104
	4,255,908.26	2,299,186	1,910,020	2,345,888		95,574
MILL ROAD INTAKE						
INTERIM SURVIVOR CURVE.. IOWA 55-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2077						
NET SALVAGE PERCENT.. 0						
1997	5,185,337.03	2,812,008	2,336,041	2,849,296	24.48	116,393
1998	67,078.68	35,498	29,490	37,589	24.91	1,509
2004	51,910.47	22,841	18,975	32,936	28.00	1,176
	5,304,326.18	2,870,347	2,384,505	2,919,821		119,078
SWATARA CREEK INTAKE						
INTERIM SURVIVOR CURVE.. IOWA 55-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2072						
NET SALVAGE PERCENT.. 0						
1992	743,957.01	452,772	376,135	367,822	21.87	16,819
2007	52,227.42	20,740	17,229	34,998	28.85	1,213
2008	24,096.05	9,152	7,603	16,493	29.39	561
2018	210,583.17	39,590	32,889	177,694	34.55	5,143
	1,030,863.65	522,254	433,856	597,008		23,736

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 306.00 LAKE, RIVER AND OTHER INTAKES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ALLEGHENY RIVER PUMP STATION						
INTERIM SURVIVOR CURVE.. IOWA 55-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2070						
NET SALVAGE PERCENT.. 0						
1962	4,167.41	3,521	2,925	1,242	11.76	106
1970	1,783.13	1,428	1,186	597	13.93	43
1990	18,120.03	11,481	9,538	8,582	20.82	412
1995	1,697,864.04	973,725	808,910	888,954	23.05	38,566
1996	16,079.46	9,021	7,494	8,585	23.48	366
	1,738,014.07	999,176	830,053	907,961		39,493
OTHER INTAKES						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
1903	410.39	410	410			
1905	534.43	534	534			
1906	75.36	75	75			
1907	35.28	35	35			
1908	3,802.04	3,802	3,802			
1909	483.18	483	483			
1914	78.40	78	78			
1915	1,821.25	1,821	1,821			
1916	339.02	339	339			
1920	325.59	326	326			
1924	169.04	169	169			
1934	259.69	253	210	50	2.34	21
1937	1,562.87	1,502	1,247	316	3.59	88
1938	212.56	204	169	43	3.74	11
1948	4,010.11	3,660	3,038	972	7.47	130
1954	498.28	441	366	132	9.30	14
1955	1,186.11	1,044	867	319	9.65	33
1959	0.02		0			
1961	190,082.61	161,855	134,367	55,716	11.34	4,913
1962	2,379.72	2,010	1,669	711	11.76	60
1963	0.34		0			
1964	12,769.99	10,688	8,873	3,897	12.07	323
1966	20,748.56	17,055	14,159	6,590	12.99	507
1967	34,143.96	28,001	23,246	10,898	12.94	842
1968	3,233.89	2,626	2,180	1,054	13.43	78
1969	330,412.38	265,552	220,453	109,959	13.92	7,899

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 306.00 LAKE, RIVER AND OTHER INTAKES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER INTAKES						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
1970	237.03	190	158	79	13.93	6
1972	2,354.32	1,856	1,541	814	14.49	56
1973	187,614.58	146,171	121,347	66,268	15.03	4,409
1974	681.97	528	438	244	15.11	16
1976	4,852.30	3,688	3,062	1,791	15.79	113
1979	4,513.05	3,309	2,747	1,766	17.10	103
1980	216.19	157	130	86	17.29	5
1982	0.25		0			
1983	581.03	407	338	243	18.35	13
1984	7,023.48	4,867	4,040	2,983	18.61	160
1985	697.88	478	397	301	18.88	16
1986	5,080.50	3,434	2,851	2,230	19.17	116
1987	367.98	245	203	165	19.48	8
1988	324.97	214	178	147	19.80	7
1989	29,358.08	18,901	15,691	13,667	20.47	668
1991	298,477.84	186,996	155,238	143,240	20.87	6,863
1992	13,193.06	8,119	6,740	6,453	21.25	304
1994	7,099.58	4,203	3,489	3,610	22.05	164
1996	984,488.40	558,205	463,404	521,084	22.91	22,745
1997	104,446.54	58,156	48,279	56,167	23.08	2,434
1998	4,130.31	2,244	1,863	2,267	23.55	96
1999	424,004.45	225,528	187,226	236,778	23.76	9,965
2001	11,450.40	5,782	4,800	6,650	24.50	271
2002	110,605.59	54,152	44,955	65,650	25.02	2,624
2006	199,267.35	85,685	71,133	128,134	26.51	4,833
2007	431,304.73	178,646	148,306	282,998	26.87	10,532
2008	71,498.70	28,442	23,612	47,887	27.25	1,757
2011	35,369.46	12,202	10,130	25,240	28.48	886
2013	63,613.56	19,517	16,202	47,411	29.37	1,614
2014	6,708.45	1,932	1,604	5,105	29.67	172
2017	303,443.55	68,275	56,680	246,764	31.00	7,960
2019	144,996.82	26,186	21,739	123,258	31.76	3,881
2020	65,210.69	10,251	8,510	56,701	32.17	1,763
2021	110,041.39	14,636	12,150	97,891	32.59	3,004

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 306.00 LAKE, RIVER AND OTHER INTAKES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER INTAKES						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
2023	1,193,969.83	98,503	81,774	1,112,196	33.36	33,339
2025	2,794,308.00	79,917	66,345	2,727,963	33.97	80,305
9999	41,551.00-	12,191-	10,128-	31,423-		1,091-
	8,189,556.38	2,402,794	1,996,091	6,193,465		215,036
	20,518,668.54	9,093,757	7,554,525	12,964,143		492,917

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.3 2.40

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 307.00 WELLS AND SPRINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0						
NET SALVAGE PERCENT.. 0						
1900	1,497.25	1,497	1,497			
1901	681.93	682	682			
1904	1,464.95	1,465	1,465			
1905	11,469.70	11,470	11,470			
1907	59.56	60	60			
1908	10.92	11	11			
1910	6,312.19	6,312	6,312			
1912	844.78	845	845			
1913	1,485.52	1,486	1,486			
1914	681.15	681	681			
1915	2,497.70	2,498	2,498			
1916	1,749.01	1,749	1,749			
1918	1,176.08	1,169	1,075	101	0.70	101
1920	61.59	61	56	6	1.53	4
1922	2,800.86	2,738	2,518	283	2.38	119
1923	9,805.16	9,594	8,823	982	2.26	435
1924	8,312.21	8,055	7,408	904	3.26	277
1926	457.16	443	407	50	3.09	16
1927	1,171.62	1,125	1,035	137	4.09	33
1930	8.95	9	9			
1934	197.86	186	171	27	6.04	4
1935	1,242.93	1,154	1,061	182	7.04	26
1937	3,037.93	2,812	2,586	452	7.15	63
1938	239.68	219	201	39	8.15	5
1939	2,531.85	2,313	2,127	405	8.24	49
1940	74.35	68	63	11	8.34	1
1941	825.77	744	684	142	9.34	15
1945	4,298.99	3,796	3,491	808	10.74	75
1946	223.23	196	180	43	10.91	4
1948	861.30	752	692	169	11.29	15
1950	107.48	92	85	22	12.50	2
1951	605.10	517	475	130	12.72	10
1953	12,940.30	10,958	10,077	2,863	13.21	217
1954	14,752.89	12,428	11,429	3,324	13.47	247
1955	12,112.59	10,148	9,332	2,781	13.75	202
1956	1,595.84	1,329	1,222	374	14.03	27
1957	25,321.59	20,966	19,281	6,041	14.33	422
1958	2,582.60	2,125	1,954	629	14.64	43
1959	1,920.72	1,570	1,444	477	14.97	32
1960	45,989.30	37,031	34,054	11,935	15.97	747
1961	4,462.49	3,568	3,281	1,181	16.30	72

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 307.00 WELLS AND SPRINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0						
NET SALVAGE PERCENT.. 0						
1962	2,997.16	2,379	2,188	809	16.65	49
1963	8,633.83	6,854	6,303	2,331	16.37	142
1964	2,114.28	1,665	1,531	583	16.74	35
1965	13,643.97	10,653	9,797	3,847	17.12	225
1966	120,566.08	93,318	85,817	34,749	17.52	1,983
1967	4,200.85	3,222	2,963	1,238	17.92	69
1968	7,099.79	5,394	4,960	2,140	18.34	117
1969	56,380.98	42,421	39,011	17,370	18.76	926
1970	7,896.19	5,881	5,408	2,488	19.19	130
1971	31,770.82	23,415	21,533	10,238	19.63	522
1972	101,470.63	74,520	68,530	32,941	19.53	1,687
1973	100,432.43	72,924	67,062	33,370	19.99	1,669
1974	38,731.78	27,794	25,560	13,172	20.46	644
1975	9,075.85	6,434	5,917	3,159	20.94	151
1976	108,029.28	76,161	70,039	37,990	20.92	1,816
1977	20,490.03	14,257	13,111	7,379	21.42	344
1978	178,729.50	122,680	112,818	65,912	21.93	3,006
1979	92,568.39	63,085	58,014	34,554	21.97	1,573
1980	224,448.24	150,739	138,622	85,826	22.49	3,816
1981	134,002.70	89,246	82,072	51,931	22.57	2,301
1982	297,910.23	195,310	179,610	118,300	23.11	5,119
1983	167,873.11	109,000	100,238	67,635	23.23	2,912
1984	49,303.78	31,476	28,946	20,358	23.79	856
1985	97,160.86	61,347	56,416	40,745	23.94	1,702
1986	89,535.96	55,512	51,050	38,486	24.52	1,570
1987	304,913.16	186,698	171,690	133,223	24.69	5,396
1988	209,822.34	126,775	116,584	93,238	24.89	3,746
1989	96,664.83	57,583	52,954	43,711	25.11	1,741
1990	942,766.58	549,821	505,624	437,143	25.73	16,990
1991	90,932.61	52,195	47,999	42,934	25.98	1,653
1992	222,370.82	125,506	115,417	106,954	26.24	4,076
1993	80,566.53	44,666	41,076	39,491	26.52	1,489
1994	11,303.91	6,149	5,655	5,649	26.82	211
1995	77,258.54	41,194	37,883	39,376	27.14	1,451
1996	210,950.90	110,116	101,264	109,687	27.47	3,993
1997	132,590.72	67,674	62,234	70,357	27.82	2,529
1998	61,315.68	30,560	28,103	33,213	28.18	1,179
1999	40,117.29	19,605	18,029	22,088	28.25	782
2000	893,302.05	425,033	390,867	502,435	28.64	17,543
2001	249,456.87	115,374	106,100	143,357	29.05	4,935
2002	304,629.46	137,449	126,400	178,229	29.19	6,106

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 307.00 WELLS AND SPRINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0						
NET SALVAGE PERCENT.. 0						
2003	144,275.25	63,380	58,285	85,990	29.36	2,929
2004	992,896.65	421,584	387,695	605,202	29.81	20,302
2005	2,656.44	1,093	1,005	1,651	30.02	55
2006	231,131.79	91,990	84,595	146,537	30.25	4,844
2007	502,115.51	192,712	177,221	324,895	30.50	10,652
2008	311,828.77	115,065	105,815	206,014	30.78	6,693
2009	8,573.91	3,032	2,788	5,786	31.08	186
2010	274,129.70	92,546	85,107	189,023	31.39	6,022
2011	339,764.18	109,574	100,766	238,998	31.51	7,585
2012	103,715.77	31,654	29,109	74,607	31.87	2,341
2013	217,566.75	62,790	57,743	159,824	32.05	4,987
2014	173,233.36	46,981	43,204	130,029	32.25	4,032
2015	1,153,991.75	291,960	268,491	885,501	32.48	27,263
2016	83,509.85	19,541	17,970	65,540	32.74	2,002
2017	28,746.62	6,158	5,663	23,084	33.02	699
2018	120,560.07	23,437	21,553	99,007	33.15	2,987
2019	136,512.89	23,699	21,794	114,719	33.32	3,443
2020	262,149.07	39,952	36,740	225,409	33.37	6,755
2021	186,021.65	24,090	22,154	163,868	33.61	4,876
2022	1,580,320.53	168,146	154,630	1,425,691	33.59	42,444
2023	297,050.29	24,328	22,372	274,678	33.63	8,168
2024	63,501.73	3,556	3,270	60,232	33.71	1,787
2025	1,372,071.88	39,790	36,592	1,335,480	33.48	39,889
9999	307,067.27-	115,218-	106,005-	201,062-		6,728-
	14,361,759.23	5,388,847	4,957,929	9,403,830		314,660

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.9 2.19

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 310.00 POWER GENERATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-S0.5						
NET SALVAGE PERCENT.. 0						
1931	3,609.84	3,610	3,610			
1936	2,809.10	2,806	2,809			
1937	4,520.24	4,506	4,520			
1940	2,939.00	2,881	2,939			
1944	1.00	1	1			
1954	8,338.50	7,685	8,338			
1957	1,178.00	1,073	1,171	7	6.76	1
1958	5,336.00	4,826	5,265	71	7.19	10
1959	107.00	96	105	2	7.63	
1963	940.00	829	904	36	8.43	4
1965	6,019.00	5,214	5,688	331	9.42	35
1966	142.00	123	134	8	9.44	1
1967	7,319.00	6,261	6,830	489	9.97	49
1968	23,061.00	19,662	21,449	1,612	10.03	161
1969	45,202.40	38,133	41,599	3,603	10.57	341
1970	206.00	173	189	17	10.67	2
1972	7,872.85	6,505	7,096	777	11.36	68
1973	136.00	111	121	15	11.94	1
1974	52,315.00	42,438	46,295	6,020	12.10	498
1975	38,313.36	30,873	33,679	4,634	12.29	377
1980	25,076.66	19,264	21,015	4,062	13.88	293
1981	585.65	443	483	103	14.52	7
1982	11,137.43	8,331	9,088	2,049	14.82	138
1983	2,509.00	1,856	2,025	484	15.14	32
1991	39,570.00	26,314	28,706	10,864	17.63	616
1992	48,752.04	31,825	34,717	14,035	18.08	776
1993	23,243.53	14,957	16,316	6,928	18.28	379
1994	107,457.50	67,741	73,898	33,560	18.76	1,789
1995	1,076.42	667	728	348	19.00	18
1996	7,932.48	4,807	5,244	2,688	19.50	138
1997	1,040,121.31	618,352	674,551	365,570	19.78	18,482
1998	20,346.13	11,850	12,927	7,419	20.08	369
1999	250,124.14	141,820	154,709	95,415	20.62	4,627
2000	96,600.18	53,497	58,359	38,241	20.95	1,825
2001	3,572.21	1,929	2,104	1,468	21.30	69
2002	189,643.82	99,677	108,736	80,908	21.66	3,735
2003	241,761.04	123,443	134,662	107,099	22.05	4,857
2004	86,744.06	42,938	46,840	39,904	22.44	1,778
2005	261,676.97	125,840	137,277	124,400	22.67	5,487
2006	370,647.36	171,980	187,611	183,036	23.10	7,924
2007	106,124.17	47,384	51,691	54,433	23.55	2,311

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 310.00 POWER GENERATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-S0.5						
NET SALVAGE PERCENT.. 0						
2008	133,786.35	57,555	62,786	71,000	23.84	2,978
2009	129,823.10	53,409	58,263	71,560	24.32	2,942
2010	97,770.04	38,482	41,979	55,791	24.65	2,263
2011	401,064.15	150,399	164,068	236,996	25.00	9,480
2012	6,230,204.92	2,206,739	2,407,301	3,822,904	25.53	149,742
2013	5,465,954.46	1,826,175	1,992,149	3,473,805	25.91	134,072
2014	619,366.07	193,985	211,616	407,750	26.31	15,498
2015	609,698.44	177,727	193,880	415,818	26.74	15,550
2016	160,719.19	43,394	47,338	113,381	27.04	4,193
2017	266,682.99	65,764	71,741	194,942	27.50	7,089
2018	983,860.91	219,598	239,556	744,305	27.84	26,735
2019	344,429.87	68,232	74,433	269,997	28.34	9,527
2020	278,768.83	48,171	52,549	226,220	28.72	7,877
2021	193,906.93	28,407	30,989	162,918	29.13	5,593
2022	168,052.35	20,032	21,853	146,199	29.56	4,946
2023	5,452,340.43	497,253	542,447	4,909,893	29.89	164,265
2024	839,770.15	52,066	56,798	782,972	30.26	25,875
2025	1,604,430.51	50,860	55,482	1,548,949	30.55	50,702
9999	297,740.91-	83,321-	90,880-	206,861-		7,645-
	26,827,956.17	7,507,648	8,188,777	18,639,179		688,880

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 27.1 2.57

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 311.20 PUMPING EQUIPMENT - ELECTRIC PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 39-S0						
NET SALVAGE PERCENT.. 0						
1957	5,665.47	5,395	5,066	599	3.46	173
1958	73.73	70	66	8	3.43	2
1974	4,964.56	4,208	3,951	1,014	9.35	108
1977	19,220.56	15,917	14,946	4,275	10.17	420
1978	18,997.35	15,502	14,556	4,441	10.82	410
1979	4,205.00	3,399	3,192	1,013	11.14	91
1980	431.91	346	325	107	11.47	9
1981	9,166.75	7,260	6,817	2,350	11.82	199
1982	1,040.96	815	765	276	12.18	23
1983	2,613.98	2,034	1,910	704	12.25	57
1984	1,389.79	1,068	1,003	387	12.64	31
1987	741.00	549	516	225	13.63	17
1988	1,485.00	1,083	1,017	468	14.08	33
1989	5,955.25	4,275	4,014	1,941	14.55	133
1990	10,310.16	7,312	6,866	3,444	14.76	233
1991	9,057.70	6,340	5,953	3,105	15.00	207
1992	66,074.21	45,380	42,612	23,462	15.50	1,514
1993	20,263.16	13,708	12,872	7,391	15.78	468
1995	9,518.47	6,226	5,846	3,672	16.39	224
1996	119,141.88	76,489	71,823	47,319	16.73	2,828
1997	16,672.84	10,492	9,852	6,821	17.08	399
1998	14,990.79	9,234	8,671	6,320	17.45	362
1999	2,598.51	1,572	1,476	1,123	17.64	64
2000	1,860.29	1,098	1,031	829	18.05	46
2001	42,316.60	24,438	22,947	19,370	18.29	1,059
2002	44,041.12	24,839	23,324	20,717	18.55	1,117
2003	1,023,633.44	560,337	526,153	497,480	19.02	26,156
2004	152,038.10	81,280	76,321	75,717	19.15	3,954
2005	355,301.76	184,295	173,052	182,250	19.49	9,351
2006	2,818,689.71	1,414,982	1,328,660	1,490,030	19.84	75,102
2007	47,776.02	23,238	21,820	25,956	20.06	1,294
2008	265,426.92	124,220	116,642	148,785	20.46	7,272
2009	38,624.68	17,400	16,339	22,286	20.74	1,075
2010	58,569.19	25,302	23,758	34,811	21.04	1,655
2011	117,249.98	48,541	45,580	71,670	21.23	3,376
2012	910,546.04	358,209	336,356	574,190	21.59	26,595
2013	344,080.13	128,376	120,544	223,536	21.84	10,235
2014	4,353,903.43	1,536,057	1,442,350	2,911,553	22.01	132,283
2015	360,443.02	118,946	111,690	248,753	22.33	11,140
2016	551,559.32	169,329	158,999	392,560	22.57	17,393
2017	145,324.53	41,069	38,564	106,761	22.85	4,672

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 311.20 PUMPING EQUIPMENT - ELECTRIC PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 39-S0						
NET SALVAGE PERCENT.. 0						
2018	1,683,376.44	433,638	407,184	1,276,192	23.06	55,342
2019	857,993.31	198,797	186,669	671,324	23.21	28,924
2020	2,206,232.16	450,071	422,614	1,783,618	23.41	76,190
2021	1,487,352.61	260,287	244,408	1,242,945	23.57	52,734
2022	59,557.50	8,600	8,075	51,482	23.70	2,172
2023	1,020,364.40	114,179	107,214	913,150	23.81	38,352
2024	78,642.08	6,071	5,701	72,941	23.91	3,051
2025	2,009,413.32	80,979	76,038	1,933,375	23.81	81,200
2026	4,387,338.80	45,628	42,845	4,344,494	23.79	182,618
9999	1,964,196.05-	512,190-	480,944-	1,483,252-		65,739-
	23,802,037.88	6,206,690	5,828,049	17,973,989		796,624

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.6 3.35

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 311.50 PUMPING EQUIPMENT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 39-S0						
NET SALVAGE PERCENT.. 0						
1990	1,801.52	1,278	996	806	14.76	55
1995	401.15	262	204	197	16.39	12
1998	1,318.78	812	633	686	17.45	39
1999	5,730.18	3,466	2,702	3,028	17.64	172
2000	161,230.70	95,158	74,171	87,060	18.05	4,823
2003	3,916.03	2,144	1,671	2,245	19.02	118
2004	38,641.82	20,658	16,102	22,540	19.15	1,177
2005	87,881.47	45,584	35,530	52,351	19.49	2,686
2006	52,353.05	26,281	20,485	31,868	19.84	1,606
2007	5,522.97	2,686	2,094	3,429	20.06	171
2010	64,245.34	27,754	21,633	42,612	21.04	2,025
2011	116,559.46	48,256	37,613	78,946	21.23	3,719
2012	1,920.72	756	589	1,332	21.59	62
2013	645,473.78	240,826	187,711	457,763	21.84	20,960
2014	7,874.61	2,778	2,165	5,710	22.01	259
2016	70,154.05	21,537	16,787	53,367	22.57	2,365
2017	8,939.19	2,526	1,969	6,970	22.85	305
2018	6,412.66	1,652	1,288	5,125	23.06	222
2019	664,392.78	153,940	119,988	544,405	23.21	23,456
2020	2,543,133.58	518,799	404,376	2,138,758	23.41	91,361
2021	2,525,382.86	441,942	344,470	2,180,913	23.57	92,529
2022	4,948,991.53	714,634	557,018	4,391,974	23.70	185,315
2023	6,176,829.39	691,187	538,742	5,638,087	23.81	236,795
2024	6,389,083.84	493,237	384,451	6,004,633	23.91	251,135
2025	4,207,575.31	169,565	132,167	4,075,408	23.81	171,164
2026	982,285.95	10,216	7,963	974,323	23.79	40,955
	29,718,052.72	3,737,934	2,913,518	26,804,535		1,133,486

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.6 3.81

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 311.52 PUMPING EQUIPMENT - SOURCE OF SUPPLY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 39-S0						
NET SALVAGE PERCENT.. 0						
1995	500.74	328	301	200	16.39	12
1997	242.21	152	139	103	17.08	6
2007	302,979.30	147,369	135,023	167,956	20.06	8,373
2008	106,545.19	49,863	45,686	60,859	20.46	2,975
2009	90,997.69	40,994	37,560	53,438	20.74	2,577
2010	665,309.01	287,413	263,334	401,975	21.04	19,105
2011	673,316.56	278,753	255,399	417,918	21.23	19,685
2012	213,917.90	84,155	77,105	136,813	21.59	6,337
2013	1,167,611.55	435,636	399,139	768,473	21.84	35,186
2014	1,470,086.74	518,647	475,195	994,892	22.01	45,202
2015	1,333,851.63	440,171	403,294	930,558	22.33	41,673
2016	1,650,181.56	506,606	464,163	1,186,019	22.57	52,548
2017	2,025,413.90	572,382	524,429	1,500,985	22.85	65,689
2018	970,045.83	249,884	228,949	741,097	23.06	32,138
2019	325,033.26	75,310	69,001	256,032	23.21	11,031
2020	119,694.64	24,418	22,372	97,323	23.41	4,157
2021	268,274.05	46,948	43,015	225,259	23.57	9,557
2023	21,622.78	2,420	2,217	19,406	23.81	815
	11,405,624.54	3,761,449	3,446,321	7,959,304		357,066

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.3 3.13

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 311.53 PUMPING EQUIPMENT - WATER TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 39-S0						
NET SALVAGE PERCENT.. 0						
1910	137.73	138	138			
1917	133.00	133	133			
1919	8,727.40	8,727	8,727			
1928	134.45	134	134			
1929	274.09	274	274			
1930	10.36	10	10			
1931	3,609.84	3,610	3,610			
1937	1,084.39	1,084	1,084			
1939	195.67	196	196			
1941	233.57	234	234			
1942	901.65	902	902			
1944	22.40	22	22			
1945	612.26	612	612			
1946	36.51	37	37			
1947	175.93	176	176			
1948	1,721.87	1,719	1,557	165	0.12	165
1950	176.72	175	159	18	0.92	18
1951	14,946.31	14,685	13,304	1,642	1.34	1,225
1952	33,162.46	32,638	29,569	3,593	1.19	3,019
1953	14,955.45	14,629	13,253	1,702	1.63	1,044
1954	9,781.62	9,508	8,614	1,168	2.07	564
1955	2,307.03	2,228	2,018	289	2.53	114
1956	984.21	944	855	129	2.99	43
1957	15,308.52	14,577	13,206	2,103	3.46	608
1958	2,821.39	2,686	2,433	388	3.43	113
1959	30,581.95	28,891	26,174	4,408	3.92	1,124
1960	74,879.69	70,177	63,578	11,302	4.42	2,557
1961	172,778.06	161,720	146,513	26,265	4.44	5,916
1962	3,846.01	3,569	3,233	613	4.97	123
1963	21,459.38	19,738	17,882	3,577	5.49	652
1964	32,655.26	29,964	27,146	5,509	5.57	989
1965	199,549.50	181,371	164,316	35,234	6.11	5,767
1966	11,660.13	10,494	9,507	2,153	6.67	323
1967	28,880.66	25,900	23,465	5,416	6.79	798
1968	95,517.72	84,762	76,791	18,727	7.36	2,544
1969	307,919.76	272,047	246,465	61,455	7.52	8,172
1970	5,567.23	4,895	4,435	1,132	7.69	147
1971	51,979.05	45,170	40,922	11,057	8.29	1,334
1972	423,176.07	365,624	331,243	91,933	8.50	10,816
1973	5,691,249.88	4,856,344	4,399,681	1,291,569	9.11	141,775
1974	22,347.74	18,942	17,161	5,187	9.35	555

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 311.53 PUMPING EQUIPMENT - WATER TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 39-S0						
NET SALVAGE PERCENT.. 0						
1975	112,278.57	94,482	85,597	26,682	9.61	2,776
1976	70,968.42	59,259	53,687	17,281	9.88	1,749
1977	19,388.63	16,056	14,546	4,843	10.17	476
1978	9,787.72	7,987	7,236	2,552	10.82	236
1979	173,726.38	140,440	127,234	46,492	11.14	4,173
1980	146,097.95	116,937	105,941	40,157	11.47	3,501
1981	505,230.20	400,142	362,515	142,715	11.82	12,074
1982	684,624.45	536,198	485,777	198,847	12.18	16,326
1983	229,348.41	178,502	161,717	67,631	12.25	5,521
1984	311,320.96	239,281	216,780	94,541	12.64	7,480
1985	643,142.22	487,823	441,951	201,191	13.05	15,417
1986	407,620.75	304,900	276,229	131,392	13.48	9,747
1987	667,775.86	494,822	448,292	219,484	13.63	16,103
1988	283,751.47	207,025	187,558	96,193	14.08	6,832
1989	418,946.17	300,720	272,442	146,504	14.55	10,069
1990	4,401,706.59	3,121,690	2,828,144	1,573,563	14.76	106,610
1991	1,019,819.94	713,874	646,745	373,075	15.00	24,872
1992	985,449.05	676,806	613,163	372,286	15.50	24,018
1993	1,214,131.28	821,360	744,124	470,007	15.78	29,785
1994	342,251.03	227,802	206,381	135,870	16.08	8,450
1995	3,082,931.12	2,016,545	1,826,920	1,256,011	16.39	76,633
1996	1,060,183.76	680,638	616,635	443,549	16.73	26,512
1997	3,345,175.84	2,105,119	1,907,165	1,438,011	17.08	84,193
1998	1,034,657.53	637,349	577,416	457,242	17.45	26,203
1999	3,189,091.46	1,928,763	1,747,393	1,441,698	17.64	81,729
2000	2,409,237.91	1,421,932	1,288,222	1,121,016	18.05	62,106
2001	2,395,199.84	1,383,228	1,253,157	1,142,043	18.29	62,441
2002	1,311,520.09	739,697	670,140	641,380	18.55	34,576
2003	2,219,803.79	1,215,121	1,100,858	1,118,946	19.02	58,830
2004	383,622.14	205,084	185,799	197,823	19.15	10,330
2005	64,788.35	33,606	30,446	34,342	19.49	1,762
2006	234,701.03	117,820	106,741	127,960	19.84	6,450
2007	1,472,539.40	716,243	648,891	823,648	20.06	41,059
2008	315,637.75	147,718	133,827	181,811	20.46	8,886
2009	166,046.08	74,804	67,770	98,276	20.74	4,738
2010	222,616.68	96,170	87,127	135,490	21.04	6,440
2011	329,273.84	136,319	123,500	205,774	21.23	9,693
2012	460,640.66	181,216	164,176	296,465	21.59	13,732
2013	203,020.58	75,747	68,624	134,397	21.84	6,154
2014	121,523.26	42,873	38,841	82,682	22.01	3,757
2015	386,471.90	127,536	115,543	270,929	22.33	12,133

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 311.53 PUMPING EQUIPMENT - WATER TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 39-S0						
NET SALVAGE PERCENT.. 0						
2016	297,614.05	91,368	82,776	214,838	22.57	9,519
2017	66,657.04	18,837	17,066	49,591	22.85	2,170
2018	891,894.73	229,752	208,148	683,747	23.06	29,651
2019	112,378.15	26,038	23,590	88,788	23.21	3,825
2020	142,298.54	29,029	26,299	116,000	23.41	4,955
2021	438,896.41	76,807	69,584	369,312	23.57	15,669
2022	118,121.94	17,057	15,453	102,669	23.70	4,332
2023	587,754.33	65,770	59,586	528,168	23.81	22,183
2024	25,792.73	1,991	1,804	23,989	23.91	1,003
2025	1,130,062.20	45,542	41,259	1,088,803	23.81	45,729
	48,154,022.10	30,121,511	27,290,584	20,863,438		1,274,113

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.4 2.65

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 311.54 PUMPING EQUIPMENT - TRANSMISSION AND DISTRIBUTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 39-S0						
NET SALVAGE PERCENT.. 0						
1999	35,292.32	21,345	19,547	15,745	17.64	893
2000	475,480.08	280,628	256,987	218,493	18.05	12,105
2001	36,531.40	21,097	19,320	17,211	18.29	941
2002	538,352.70	303,631	278,052	260,301	18.55	14,032
2003	70,588.30	38,640	35,385	35,203	19.02	1,851
2004	268,409.81	143,492	131,404	137,006	19.15	7,154
2005	16,038.24	8,319	7,618	8,420	19.49	432
2006	189,538.24	95,148	87,132	102,406	19.84	5,162
2007	1,098,486.35	534,304	489,292	609,194	20.06	30,369
2008	658,548.44	308,201	282,237	376,311	20.46	18,393
2009	1,314,447.17	592,158	542,273	772,174	20.74	37,231
2010	291,357.56	125,866	115,263	176,095	21.04	8,370
2011	161,831.12	66,998	61,354	100,477	21.23	4,733
2012	145,779.02	57,349	52,518	93,261	21.59	4,320
2013	243,526.60	90,860	83,206	160,321	21.84	7,341
2015	53,358.27	17,608	16,125	37,233	22.33	1,667
2016	287,116.14	88,145	80,719	206,397	22.57	9,145
2017	135,483.94	38,288	35,062	100,422	22.85	4,395
2018	157,143.96	40,480	37,070	120,074	23.06	5,207
2019	27,912.06	6,467	5,922	21,990	23.21	947
2020	81,516.58	16,629	15,228	66,289	23.41	2,832
2021	3,000.02	525	481	2,519	23.57	107
2022	48,563.86	7,013	6,422	42,142	23.70	1,778
2023	2,922,287.54	327,004	299,455	2,622,833	23.81	110,157
2024	28,865.32	2,228	2,040	26,825	23.91	1,122
2025	543,332.19	21,896	20,052	523,280	23.81	21,977
	9,832,787.23	3,254,319	2,980,164	6,852,623		312,661

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 21.9 3.18

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEW HERSHEY TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2067						
NET SALVAGE PERCENT.. 0						
1992	4,465,950.23	2,839,451	2,793,573	1,672,377	19.48	85,851
1993	233.99	146	144	90	19.91	5
1994	5,160.75	3,154	3,103	2,058	20.36	101
1995	823.58	495	487	337	20.55	16
1996	1,174.86	691	680	495	21.02	24
1998	5,759.54	3,258	3,205	2,554	21.50	119
2001	17,626.58	9,254	9,104	8,522	22.62	377
2008	30,524.61	12,747	12,541	17,984	25.10	716
2009	155,728.89	62,214	61,209	94,520	25.55	3,699
2012	3,183,782.65	1,096,495	1,078,778	2,105,004	26.65	78,987
2013	143,643.93	46,684	45,930	97,714	27.00	3,619
2014	144,064.26	43,911	43,202	100,863	27.37	3,685
2021	1,294,211.98	182,484	179,536	1,114,676	30.46	36,595
2024	49,463.77	2,918	2,871	46,593	31.90	1,461
2025	103,591.00	3,097	3,047	100,544	32.44	3,099
	9,601,740.62	4,306,999	4,237,409	5,364,332		218,354
BANGOR TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2064						
NET SALVAGE PERCENT.. 0						
1989	2,809,962.50	1,881,832	1,851,427	958,536	18.25	52,523
1990	10,623.39	6,999	6,886	3,737	18.64	200
1994	8,028.91	4,959	4,879	3,150	19.81	159
2000	691.60	376	370	322	21.85	15
2007	6,598.67	2,909	2,862	3,737	24.10	155
2008	51,019.15	21,581	21,232	29,787	24.55	1,213
2009	13,787.45	5,602	5,511	8,276	24.84	333
2010	29,160.31	11,338	11,155	18,006	25.15	716
2012	25,731.93	9,042	8,896	16,836	25.84	652
2013	10,033.12	3,326	3,272	6,761	26.22	258
2014	10,972.92	3,410	3,355	7,618	26.61	286
	2,976,609.95	1,951,374	1,919,845	1,056,765		56,510

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MOSHANNON VALLEY						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2043						
NET SALVAGE PERCENT.. 0						
1988	2,378,740.29	1,780,725	1,751,953	626,787	12.76	49,121
1990	6,544.83	4,807	4,729	1,815	13.02	139
1993	8,633.92	6,154	6,055	2,579	13.30	194
1994	35,338.97	24,879	24,477	10,862	13.45	808
1995	21,272.50	14,772	14,533	6,739	13.64	494
2011	15,381.16	7,637	7,514	7,868	15.21	517
	2,465,911.67	1,838,974	1,809,261	656,651		51,273
NORRISTOWN PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2057						
NET SALVAGE PERCENT.. 0						
1997	3,019,786.27	1,804,020	1,774,872	1,244,914	19.54	63,711
1998	64,849.95	37,950	37,337	27,513	19.85	1,386
1999	312,258.00	179,580	176,678	135,580	19.95	6,796
2000	128,124.58	71,955	70,792	57,332	20.30	2,824
2001	405,208.19	221,851	218,266	186,942	20.66	9,048
	3,930,226.99	2,315,356	2,277,946	1,652,281		83,765
NORRISTOWN PLANT NO. 2						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2049						
NET SALVAGE PERCENT.. 0						
1982	316.42	239	235	81	14.14	6
1990	43,914.68	30,670	30,174	13,740	15.55	884
1995	1,272,362.26	828,308	814,925	457,438	16.62	27,523
1999	3,434,290.64	2,095,604	2,061,744	1,372,547	17.25	79,568
2004	9,652.67	5,309	5,223	4,429	18.00	246
2006	18,839.86	9,834	9,675	9,165	18.31	501
2010	11,538.67	5,280	5,195	6,344	18.97	334
2011	9,238.54	4,046	3,981	5,258	19.25	273
2012	111,639.37	46,889	46,131	65,508	19.33	3,389
2013	126,470.76	50,474	49,658	76,812	19.57	3,925
2014	90,582.18	34,240	33,687	56,895	19.75	2,881

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORRISTOWN PLANT NO. 2						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2049						
NET SALVAGE PERCENT.. 0						
2018	33,127.07	9,329	9,178	23,949	20.41	1,173
2019	110.86	28	28	83	20.55	4
2021	4,084,181.09	788,247	775,511	3,308,670	20.91	158,234
2023	1,499,563.30	185,796	182,794	1,316,769	21.21	62,082
	10,745,828.37	4,094,293	4,028,139	6,717,689		341,023
SILVER SPRINGS FILTER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2061						
NET SALVAGE PERCENT.. 0						
1969	592,011.90	489,298	481,392	110,620	11.97	9,241
1970	0.18		0			
1971	85.00	69	68	17	12.57	1
1972	77.00	62	61	16	13.11	1
1973	159.00	127	125	34	13.23	3
1977	915.82	705	694	222	14.69	15
1982	1,483.91	1,090	1,072	412	15.88	26
1984	2,142.27	1,539	1,514	628	16.48	38
1985	5,679.13	4,028	3,963	1,716	16.80	102
1986	274.00	192	189	85	17.14	5
1989	906.66	611	601	306	17.95	17
1990	675,240.20	447,279	440,052	235,188	18.35	12,817
1991	1,313,537.46	855,113	841,297	472,241	18.76	25,173
1992	142.08	91	90	53	18.91	3
1994	3,438.13	2,134	2,100	1,339	19.55	68
1995	41,956.14	25,623	25,209	16,747	19.76	848
2000	21,291.43	11,736	11,546	9,745	21.17	460
2001	8,729.22	4,692	4,616	4,113	21.51	191
2004	27,520.99	13,623	13,403	14,118	22.44	629
2007	0.06		0			
2008	38,004.78	16,418	16,153	21,852	23.67	923
2009	43,188.45	17,915	17,626	25,563	23.98	1,066
2011	1,847,904.99	698,508	687,222	1,160,683	24.68	47,029
2012	4,021.14	1,447	1,424	2,598	24.91	104

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SILVER SPRINGS FILTER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2061						
NET SALVAGE PERCENT.. 0						
2013	246,296.50	83,568	82,218	164,079	25.31	6,483
2014	12,654.23	4,039	3,974	8,680	25.59	339
2021	4,157,197.84	627,737	617,594	3,539,604	28.11	125,920
	9,044,858.51	3,307,644	3,254,201	5,790,658		231,502
ONEIDA VALLEY TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2047						
NET SALVAGE PERCENT.. 0						
1972	812,568.92	666,957	656,181	156,388	11.79	13,264
1973	4,159.20	3,395	3,340	819	11.94	69
1974	84.31	68	67	17	12.10	1
1982	1,394,614.35	1,067,717	1,050,465	344,149	13.47	25,549
1983	757.95	574	565	193	13.82	14
1984	1,092.20	821	808	284	13.87	20
1985	1,695.89	1,259	1,239	457	14.25	32
1986	158,342.13	116,540	114,657	43,685	14.35	3,044
1987	5,238.49	3,820	3,758	1,480	14.48	102
1990	9,016.06	6,362	6,259	2,757	15.02	184
1994	11,504.67	7,768	7,642	3,862	15.39	251
1996	206,838.17	135,272	133,086	73,752	15.87	4,647
1997	211,238.37	135,995	133,798	77,441	16.05	4,825
1998	142,198.49	90,381	88,921	53,278	16.05	3,320
2006	3,287.36	1,762	1,734	1,554	17.31	90
2007	4,241.17	2,216	2,180	2,061	17.36	119
2008	44,084.18	22,298	21,938	22,146	17.59	1,259
2009	3,924.36	1,921	1,890	2,034	17.72	115
2012	12.52	5	5	8	18.05	
2013	55,551.77	23,110	22,737	32,815	18.25	1,798
2014	2,179.04	860	846	1,333	18.40	72
2022	10,566.18	1,796	1,767	8,799	19.53	451
2023	2,336,729.60	309,149	304,154	2,032,576	19.68	103,281
	5,419,925.38	2,600,046	2,558,036	2,861,889		162,507

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TWO LICK CREEK TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. 0						
1906	1,384.00	1,384	1,384			
1909	3,521.00	3,521	3,521			
1910	203.00	203	203			
1924	1,765.00	1,765	1,765			
1927	135.95	136	136			
1928	129.00	129	129			
1935	11.26	11	11			
1958	29.15	26	26	4	7.19	1
1963	1,322.35	1,183	1,164	159	7.42	21
1965	219,097.73	193,792	190,653	28,445	7.97	3,569
1966	70.40	62	61	9	8.03	1
1969	304,225.19	267,049	262,723	41,502	7.94	5,227
1982	1,188,330.51	988,216	972,208	216,123	8.91	24,256
1983	68,041.39	56,175	55,265	12,776	9.08	1,407
1987	17,693.12	14,284	14,053	3,641	9.31	391
1988	20,150.57	16,157	15,895	4,255	9.39	453
1989	76,072.02	60,797	59,812	16,260	9.30	1,748
1990	7,021.40	5,561	5,471	1,550	9.45	164
1992	11,166.13	8,732	8,591	2,576	9.48	272
1994	1,180,765.42	906,828	892,138	288,627	9.67	29,848
1996	5,063.26	3,828	3,766	1,297	9.68	134
1997	1,346.73	1,008	992	355	9.76	36
2000	1,658.35	1,199	1,180	479	9.97	48
2008	8,355.53	5,324	5,238	3,118	10.25	304
2009	44,551.46	27,720	27,271	17,281	10.32	1,675
2013	396,506.56	219,585	216,028	180,479	10.47	17,238
2014	57.46	31	30	27	10.52	3
	3,558,673.94	2,784,706	2,739,712	818,962		86,796
NEW CASTLE FILTER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2060						
NET SALVAGE PERCENT.. 0						
1903	17,503.17	17,503	17,503			
1929	43,855.65	43,391	42,685	1,170	1.04	1,125
1949	14,516.83	13,414	13,196	1,321	6.33	209

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEW CASTLE FILTER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2060						
NET SALVAGE PERCENT.. 0						
1952	53.74	49	48	6	7.30	1
1957	163.91	146	144	20	8.52	2
1959	27,442.45	24,086	23,694	3,748	9.34	401
1961	6.17	5	5	1	9.63	
1968	32.03	27	27	5	11.93	
1970	511.02	418	411	100	12.49	8
1982	1,666.07	1,224	1,204	462	15.88	29
1985	1,563,397.08	1,108,918	1,090,885	472,512	16.80	28,126
1986	5,921.61	4,145	4,078	1,844	17.14	108
1987	2,927.82	2,021	1,988	940	17.50	54
1989	47,324.37	31,868	31,350	15,975	17.95	890
1992	833,432.94	535,564	526,855	306,578	18.91	16,212
1994	1,012.05	632	622	390	19.28	20
1995	3,900.84	2,382	2,343	1,558	19.76	79
1996	23,488.35	14,093	13,864	9,625	20.00	481
1997	20,494.09	12,065	11,869	8,625	20.26	426
1998	42,681.51	24,619	24,219	18,463	20.54	899
1999	151,626.25	85,563	84,172	67,455	20.85	3,235
2000	79,017.12	43,554	42,846	36,171	21.17	1,709
2006	2,632.42	1,232	1,212	1,420	22.74	62
2007	9,708.32	4,390	4,319	5,390	23.02	234
2008	3,214.95	1,400	1,377	1,838	23.32	79
2009	4,864.53	2,034	2,001	2,864	23.65	121
2012	233,587.43	84,699	83,322	150,266	24.61	6,106
2013	57,995.33	19,904	19,580	38,415	24.88	1,544
2014	709,750.07	229,107	225,381	484,369	25.17	19,244
2023	4,260,850.53	407,763	401,132	3,859,719	28.35	136,145
2025	360,794.22	11,978	11,783	349,011	29.12	11,985
	8,524,372.87	2,728,194	2,684,113	5,840,260		229,534
E.H. ALDRICH STATION						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. 0						
1961	80,911.88	71,526	70,370	10,542	8.53	1,236
1962	5,350.86	4,726	4,650	701	8.46	83

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
E.H. ALDRICH STATION						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. 0						
1963	479.89	420	413	67	8.94	7
1964	977.76	855	841	137	8.92	15
1966	240.00	207	204	36	9.44	4
1969	474,176.86	405,421	398,870	75,306	9.67	7,788
1970	4,015.31	3,418	3,363	653	9.79	67
1972	6,866.34	5,784	5,691	1,176	10.10	116
1975	15,658.45	13,017	12,807	2,852	10.35	276
1976	5,336.00	4,402	4,331	1,005	10.61	95
1979	5,834.00	4,744	4,667	1,167	10.80	108
1980	1,374.20	1,106	1,088	286	11.14	26
1981	8,541.92	6,842	6,731	1,810	11.18	162
1982	296,991.36	236,524	232,702	64,289	11.25	5,715
1983	48,573.14	38,431	37,810	10,763	11.35	948
1984	1,323.05	1,039	1,022	301	11.48	26
1986	1,829.56	1,420	1,397	433	11.55	37
1987	770.54	592	582	188	11.76	16
1988	1,916.04	1,463	1,439	477	11.75	41
1989	995.67	755	743	253	11.78	21
1990	12,231.45	9,159	9,011	3,220	12.08	267
1991	42,884.78	31,821	31,307	11,578	12.17	951
1992	1,006.23	742	730	276	12.08	23
1993	7,180,454.66	5,236,706	5,152,094	2,028,361	12.25	165,580
1994	16,957.32	12,264	12,066	4,891	12.25	399
1995	1,163,518.36	829,589	816,185	347,333	12.48	27,831
1996	136,034.19	95,904	94,354	41,680	12.55	3,321
1997	2,217,681.20	1,549,937	1,524,894	692,787	12.49	55,467
2000	62,308.54	41,797	41,122	21,187	12.76	1,660
2001	339,034.47	223,763	220,148	118,887	12.88	9,230
2006	14,081.71	8,449	8,312	5,769	13.33	433
2007	28,838.76	16,931	16,657	12,181	13.36	912
2012	4,153,926.68	2,093,579	2,059,752	2,094,175	13.78	151,972
2013	2,073,887.49	1,005,628	989,380	1,084,508	13.81	78,531
2014	191,425.87	88,668	87,235	104,191	13.91	7,490
2017	144,046.69	56,005	55,100	88,947	14.15	6,286
2018	139,569.24	50,357	49,543	90,026	14.17	6,353
2019	272,566.83	89,674	88,225	184,342	14.28	12,909
	19,152,617.30	12,243,665	12,045,838	7,106,779		546,402

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAYS MINE STATION TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2060						
NET SALVAGE PERCENT.. 0						
1951	7,786.36	7,125	7,010	776	6.97	111
1952	30,215.24	27,502	27,058	3,158	7.30	433
1953	78,423.13	70,989	69,842	8,581	7.65	1,122
1954	24,078.68	21,844	21,491	2,588	7.37	351
1955	1,595.53	1,439	1,416	180	7.74	23
1957	413.46	368	362	51	8.52	6
1958	1,605.42	1,419	1,396	209	8.92	23
1959	163.28	143	141	23	9.34	2
1962	193.55	167	164	29	10.07	3
1963	506.81	434	427	80	10.53	8
1967	184.10	154	152	33	11.42	3
1968	3,104.85	2,575	2,533	571	11.93	48
1969	828.36	685	674	154	11.97	13
1971	320.57	261	257	64	12.57	5
1972	2,574.21	2,071	2,038	537	13.11	41
1975	162,318.39	127,485	125,425	36,893	13.94	2,647
1976	20,232.85	15,782	15,527	4,706	14.10	334
1983	18,967.01	13,783	13,560	5,407	16.17	334
1985	72,334.13	51,307	50,478	21,856	16.80	1,301
1986	210.30	147	145	66	17.14	4
1987	1,135.39	784	771	364	17.50	21
1989	612,962.69	412,769	406,100	206,863	17.95	11,524
1990	8,219,564.39	5,444,639	5,356,667	2,862,897	18.35	156,016
1991	3,676,613.60	2,406,344	2,367,464	1,309,150	18.48	70,841
1993	8,530.66	5,405	5,318	3,213	19.08	168
1994	5,627.82	3,512	3,455	2,173	19.28	113
1995	6,459.42	3,945	3,881	2,578	19.76	130
1996	4,342.38	2,605	2,563	1,779	20.00	89
1997	73,830.35	43,464	42,762	31,069	20.26	1,534
1998	7,465.77	4,306	4,236	3,229	20.54	157
2001	244,792.37	132,188	130,052	114,740	21.30	5,387
2006	39,082.52	18,291	17,995	21,087	22.74	927
2008	66,613.60	29,017	28,548	38,065	23.32	1,632
2009	775.93	324	319	457	23.65	19
2010	29,648.24	11,859	11,667	17,981	24.00	749
2012	11,405,985.65	4,135,810	4,068,986	7,337,000	24.61	298,131
2013	25,740.19	8,834	8,691	17,049	24.88	685
2014	91,920.83	29,672	29,193	62,728	25.17	2,492

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAYS MINE STATION TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2060						
NET SALVAGE PERCENT.. 0						
2017	198,053.66	50,623	49,805	148,249	26.21	5,656
2018	194,447.08	44,956	44,230	150,217	26.60	5,647
2025	6,826,807.00	226,650	222,988	6,603,819	29.12	226,779
	32,166,455.77	13,361,677	13,145,786	19,020,670		795,509
SUSQUEHANNA FILTER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2070						
NET SALVAGE PERCENT.. 0						
1920	2.00	2	2			
1927	119.00	119	119			
1929	5,945.58	5,883	5,788	158	1.04	152
1931	5,319.00	5,255	5,170	149	1.15	130
1947	278.00	259	255	23	5.75	4
1954	493.00	447	440	53	7.37	7
1956	179.54	161	158	21	8.12	3
1957	631.36	562	553	78	8.52	9
1963	842.00	721	709	133	10.53	13
1973	26,394.70	21,124	20,783	5,612	13.23	424
1979	391.74	295	290	102	15.50	7
1982	7,848.56	5,733	5,640	2,208	16.24	136
1984	1,071.66	761	749	323	17.17	19
1985	34,553.31	24,225	23,834	10,720	17.48	613
1986	19,163.69	13,261	13,047	6,117	17.80	344
1990	8,393.40	5,499	5,410	2,983	18.95	157
1995	1,937,167.63	1,159,007	1,140,279	796,889	20.81	38,294
1998	37.76	21	21	17	21.75	1
2008	12,798.62	5,276	5,191	7,608	25.67	296
2009	27,067.43	10,675	10,503	16,565	26.10	635
2010	27,009.76	10,199	10,034	16,976	26.37	644
2011	5,393.93	1,934	1,903	3,491	26.84	130
2012	68,345.06	23,155	22,781	45,564	27.32	1,668
2014	10,788.07	3,223	3,171	7,617	28.16	270
	2,200,234.80	1,297,797	1,276,828	923,407		43,956

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
YARDLEY - MILL ROAD TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2057						
NET SALVAGE PERCENT.. 0						
1997	3,609,291.42	2,156,191	2,121,353	1,487,939	19.54	76,148
1998	636,566.96	372,519	366,500	270,067	19.85	13,605
1999	22,865.33	13,150	12,938	9,928	19.95	498
2001	3,473.57	1,902	1,871	1,602	20.66	78
2007	40,599.49	18,745	18,442	22,157	22.15	1,000
2008	19,404.61	8,662	8,522	10,883	22.32	488
2010	38,695.00	15,911	15,654	23,041	22.91	1,006
2012	12,166.56	4,548	4,475	7,692	23.45	328
2013	106,076.97	37,509	36,903	69,174	23.76	2,911
2014	22,389.82	7,469	7,348	15,041	23.97	627
2021	2,288,196.37	368,400	362,448	1,925,749	26.06	73,897
	6,799,726.10	3,005,006	2,956,453	3,843,273		170,586
SCRANTON WTP						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
1990	5,800,081.59	4,009,016	3,944,241	1,855,841	16.08	115,413
1991	10,808.16	7,377	7,258	3,550	16.28	218
1992	63.36	43	42	21	16.25	1
1993	1,858.78	1,239	1,219	640	16.50	39
1994	2,129.12	1,397	1,374	755	16.78	45
1995	39,713.08	25,730	25,314	14,399	16.85	855
1998	71.71	44	43	28	17.45	2
1999	8,425.15	5,096	5,014	3,411	17.64	193
2000	32,575.38	19,311	18,999	13,576	17.86	760
2001	1,233.88	719	707	526	17.92	29
2003	779.79	434	427	353	18.32	19
2004	1,532.72	833	820	713	18.49	39
2007	36,939.80	18,459	18,161	18,779	19.02	987
2008	184,433.05	89,302	87,859	96,574	19.17	5,038
2009	133,091.40	62,220	61,215	71,877	19.36	3,713
2010	32,619.58	14,666	14,429	18,191	19.59	929
2012	31,903.15	13,176	12,963	18,940	19.90	952
2013	528.32	207	204	325	20.11	16

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SCRANTON WTP						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
2014	77,664.18	28,798	28,333	49,331	20.36	2,423
2017	19,208.64	5,791	5,697	13,511	20.85	648
2025	750,000.00	32,100	31,581	718,419	22.36	32,130
	7,165,660.84	4,335,958	4,265,900	2,899,761		164,449
BROWNELL WTP						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
1990	2,274,590.11	1,572,197	1,546,794	727,796	16.08	45,261
1991	121,464.63	82,900	81,561	39,904	16.28	2,451
1992	1,960.79	1,327	1,306	655	16.25	40
1993	35.91	24	24	12	16.50	1
1995	601.31	390	384	218	16.85	13
1999	5.76	3	3	3	17.64	
2000	1,848.92	1,096	1,078	771	17.86	43
2001	375.44	219	215	160	17.92	9
2006	8,629.98	4,436	4,364	4,266	18.91	226
2007	58.48	29	29	30	19.02	2
2009	16,915.26	7,908	7,780	9,135	19.36	472
2010	7,308.81	3,286	3,233	4,076	19.59	208
2012	119,943.23	49,537	48,737	71,207	19.90	3,578
2013	41,899.64	16,450	16,184	25,715	20.11	1,279
2014	19,329.32	7,167	7,051	12,278	20.36	603
2019	1,090.61	270	266	825	21.25	39
	2,616,058.20	1,747,239	1,719,008	897,050		54,225
CHINCHILLA WTP						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
1893	14,836.59	14,837	14,837			
1907	187.12	187	187			
1910	1,427.96	1,428	1,428			

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CHINCHILLA WTP						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
1921	42,429.29	42,429	42,429			
1990	1,456,186.59	1,006,516	989,431	466,756	16.08	29,027
1991	125,225.99	85,467	84,016	41,210	16.28	2,531
1992	1,469.28	994	977	492	16.25	30
1993	650.89	434	427	224	16.50	14
1994	2,419.58	1,587	1,560	860	16.78	51
1995	10,944.29	7,091	6,971	3,974	16.85	236
1997	674.81	423	416	259	17.30	15
1998	244.82	151	148	96	17.45	6
1999	163.20	99	97	66	17.64	4
2001	18,845.86	10,978	10,792	8,054	17.92	449
2005	80,991.72	42,861	42,133	38,858	18.68	2,080
2008	16,964.75	8,214	8,075	8,890	19.17	464
	1,773,662.74	1,223,696	1,203,924	569,739		34,907
NESBITT WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. 0						
1988	2,766,083.55	1,986,601	1,954,503	811,581	14.91	54,432
1989	20,213.19	14,359	14,127	6,086	15.08	404
1990	4,961.45	3,483	3,427	1,535	15.28	100
1991	16,130.80	11,179	10,998	5,132	15.51	331
1992	1,148.36	789	776	372	15.50	24
1993	6,916.77	4,679	4,603	2,313	15.78	147
1994	1,753.58	1,173	1,154	600	15.85	38
1995	13,725.94	9,021	8,875	4,851	16.17	300
1997	1,057.68	675	664	394	16.45	24
1998	3,562.34	2,234	2,198	1,364	16.64	82
1999	49,989.25	30,908	30,409	19,581	16.67	1,175
2000	13,244.43	8,023	7,893	5,351	16.92	316
2001	577.08	343	337	240	17.02	14
2007	20,878.82	10,751	10,577	10,302	17.90	576
2008	8,002.36	3,990	3,926	4,077	18.10	225
2009	39,060.79	18,792	18,488	20,572	18.34	1,122
2010	14,986.30	6,954	6,842	8,145	18.48	441

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NESBITT WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. 0						
2012	81,800.26	34,929	34,365	47,436	18.79	2,525
2013	32,118.74	13,111	12,899	19,220	18.85	1,020
2014	28,769.10	11,116	10,936	17,833	19.06	936
2016	562,914.51	191,954	188,853	374,062	19.33	19,351
2018	85,920.60	24,814	24,413	61,508	19.70	3,122
	3,773,815.90	2,389,878	2,351,264	1,422,552		86,705
CRYSTAL LAKE WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2052						
NET SALVAGE PERCENT.. 0						
1992	4,721,892.87	3,146,669	3,095,826	1,626,066	17.02	95,539
1993	54,143.65	35,556	34,982	19,162	17.25	1,111
1995	25,297.32	16,155	15,894	9,403	17.54	536
1997	3,068.31	1,895	1,864	1,204	17.95	67
1998	3,532.87	2,137	2,102	1,430	18.30	78
2000	3,454.36	2,012	1,979	1,475	18.64	79
2001	1,208.14	689	678	530	18.86	28
2007	5,017.73	2,441	2,402	2,616	20.06	130
2008	8,800.04	4,134	4,067	4,733	20.31	233
2009	33,367.34	15,145	14,900	18,467	20.45	903
2010	3,391.87	1,482	1,458	1,934	20.63	94
2012	39,527.05	15,771	15,516	24,011	21.09	1,139
2013	53,673.44	20,374	20,045	33,629	21.25	1,583
2014	49,353.54	17,708	17,422	31,932	21.44	1,489
2019	2,864.07	678	667	2,197	22.59	97
2025	1,400,826.00	56,313	55,403	1,345,423	23.88	56,341
2026	379,999.98	3,914	3,851	376,149	24.08	15,621
	6,789,418.58	3,343,073	3,289,057	3,500,362		175,068

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CEASETOWN WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2053						
NET SALVAGE PERCENT.. 0						
1993	7,988,456.15	5,219,657	5,135,320	2,853,136	17.51	162,943
1994	44,194.91	28,426	27,967	16,228	17.75	914
1995	112,706.90	71,276	70,124	42,583	18.02	2,363
1997	80,693.83	49,377	48,579	32,115	18.39	1,746
1998	3,366.88	2,027	1,994	1,373	18.51	74
1999	532.85	314	309	224	18.87	12
2000	9,264.78	5,348	5,262	4,003	19.05	210
2001	28,375.90	16,032	15,773	12,603	19.25	655
2006	0.33		0			
2007	9,549.60	4,590	4,516	5,034	20.53	245
2008	2,264.03	1,051	1,034	1,230	20.76	59
2009	26,199.97	11,759	11,569	14,631	20.88	701
2010	165,181.88	71,094	69,945	95,237	21.17	4,499
2012	34,593.21	13,609	13,389	21,204	21.59	982
2013	128,885.26	48,087	47,310	81,575	21.84	3,735
2014	37,093.23	13,086	12,875	24,219	22.01	1,100
2019	8,081.58	1,873	1,843	6,239	23.21	269
	8,679,441.29	5,557,606	5,467,809	3,211,632		180,507
WATRES WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2053						
NET SALVAGE PERCENT.. 0						
1993	8,684,716.46	5,674,594	5,582,907	3,101,810	17.51	177,145
1994	463,999.38	298,444	293,622	170,377	17.75	9,599
1995	152,290.96	96,309	94,753	57,538	18.02	3,193
1996	1,500.56	936	921	580	18.08	32
1998	91.08	55	54	37	18.51	2
2000	2,132.55	1,231	1,211	921	19.05	48
2001	1,280.73	724	712	568	19.25	30
2003	1,537.06	827	814	723	19.74	37
2008	38,154.92	17,719	17,433	20,722	20.76	998
2009	16,416.46	7,368	7,249	9,168	20.88	439
2010	6,304.52	2,713	2,669	3,635	21.17	172

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WATRES WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2053						
NET SALVAGE PERCENT.. 0						
2012	36,404.23	14,321	14,090	22,315	21.59	1,034
2013	70,933.95	26,465	26,037	44,897	21.84	2,056
2014	19,921.37	7,028	6,914	13,007	22.01	591
	9,495,684.23	6,148,734	6,049,386	3,446,298		195,376
HUNTSVILLE WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2075						
NET SALVAGE PERCENT.. 0						
1999	5,780,120.91	3,152,478	3,101,541	2,678,579	22.50	119,048
2001	40,700.36	21,062	20,722	19,979	23.31	857
2007	10,162.55	4,306	4,236	5,926	25.84	229
2008	6,430.94	2,616	2,574	3,857	26.25	147
2009	20,153.37	7,846	7,719	12,434	26.67	466
2010	6,227.91	2,312	2,275	3,953	27.10	146
2012	14,664.07	4,886	4,807	9,857	28.02	352
2013	49,081.55	15,377	15,129	33,953	28.49	1,192
2014	41,390.35	12,119	11,923	29,467	28.98	1,017
	5,968,932.01	3,223,002	3,170,926	2,798,006		123,454
WEST SHORE REGIONAL TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2081						
NET SALVAGE PERCENT.. 0						
1995	29,756.69	17,711	17,425	12,332	21.08	585
2006	5,492,101.10	2,394,556	2,355,866	3,136,235	25.87	121,231
2008	14,881.08	6,000	5,903	8,978	26.64	337
2009	10,105.34	3,882	3,819	6,286	27.25	231
2011	20,843.84	7,254	7,137	13,707	28.10	488
2012	159,124.19	52,352	51,506	107,618	28.55	3,769

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WEST SHORE REGIONAL TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2081						
NET SALVAGE PERCENT.. 0						
2013	12,202.19	3,759	3,698	8,504	29.19	291
2014	523,557.86	150,785	148,349	375,209	29.67	12,646
2021	1,065,817.06	138,023	135,793	930,024	33.61	27,671
	7,328,389.35	2,774,322	2,729,496	4,598,893		167,249
MCMURRAY/SAXONBURG						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2061						
NET SALVAGE PERCENT.. 0						
1992	45,446.78	29,204	28,732	16,715	18.91	884
2011	3,266,953.16	1,234,908	1,214,955	2,051,998	24.68	83,144
2012	3,336.82	1,201	1,182	2,155	24.91	87
2018	2,859,613.70	654,280	643,708	2,215,905	26.97	82,162
	6,175,350.46	1,919,593	1,888,577	4,286,773		166,277
ROCK RUN FILTRATION PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2061						
NET SALVAGE PERCENT.. 0						
1992	53,202.69	34,188	33,636	19,567	18.91	1,035
2011	4,654,619.18	1,759,446	1,731,018	2,923,601	24.68	118,460
2012	14,769.41	5,314	5,228	9,541	24.91	383
2014	19,034.62	6,076	5,978	13,057	25.59	510
2017	8,769.56	2,218	2,182	6,587	26.59	248
2019	145,941.79	29,728	29,248	116,694	27.36	4,265
2022	133,531.84	16,451	16,185	117,347	28.47	4,122
2023	1,331,380.05	125,416	123,390	1,207,990	28.85	41,871
	6,361,249.14	1,978,837	1,946,864	4,414,385		170,894

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ELLWOOD TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2078						
NET SALVAGE PERCENT.. 0						
2018	38,365,682.82	7,765,214	7,639,747	30,725,935	31.53	974,498
2019	840,408.61	150,601	148,168	692,241	32.06	21,592
	39,206,091.43	7,915,815	7,787,915	31,418,176		996,090
MONTROSE TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2078						
NET SALVAGE PERCENT.. 0						
2018	5,095,728.34	1,031,375	1,014,710	4,081,018	31.53	129,433
2019	13,515.72	2,422	2,383	11,133	32.06	347
2025	443,662.44	12,023	11,829	431,834	35.90	12,029
	5,552,906.50	1,045,820	1,028,922	4,523,984		141,809
FRACKVILLE TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2063						
NET SALVAGE PERCENT.. 0						
2023	6,185,106.27	565,937	556,793	5,628,313	29.79	188,933
	6,185,106.27	565,937	556,793	5,628,313		188,933
STEELTON WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2043						
NET SALVAGE PERCENT.. 0						
2025	2,786,660.74	159,397	193,286	2,593,375	16.48	157,365
	2,786,660.74	159,397	193,286	2,593,375		157,365

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DILLNER WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2086						
NET SALVAGE PERCENT.. 0						
2026	2,866,666.66	18,920	18,614	2,848,053	37.77	75,405
	2,866,666.66	18,920	18,614	2,848,053		75,405
OTHER LARGE STRUCTURES						
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1930	38.33	38	38			
1931	673.67	674	674			
1932	5.08	5	5			
1933	89.62	90	90			
1934	57.99	58	58			
1937	344.32	340	335	10	1.09	9
1938	191.96	189	186	6	1.29	5
1941	223.77	219	215	8	1.96	4
1942	10.23	10	10			
1944	85.22	82	81	5	2.75	2
1946	899.12	863	849	50	3.33	15
1947	7,414.52	7,088	6,973	441	3.64	121
1948	156.50	150	148	9	3.30	3
1950	93.33	89	88	6	4.00	2
1951	97,441.53	92,082	90,594	6,848	4.37	1,567
1952	1,116.09	1,049	1,032	84	4.74	18
1953	216,852.04	204,210	200,910	15,942	4.52	3,527
1954	36,332.33	34,007	33,457	2,875	4.92	584
1955	24,372.05	22,668	22,302	2,070	5.34	388
1956	22,525.53	20,814	20,478	2,048	5.76	356
1957	9,422.16	8,712	8,571	851	5.63	151
1958	105,339.93	96,702	95,139	10,201	6.07	1,681
1959	12,096.02	11,022	10,844	1,252	6.53	192
1960	8,140.12	7,414	7,294	846	6.46	131
1961	198.33	179	176	22	6.94	3
1962	8,495.47	7,666	7,542	953	6.92	138
1963	394.09	353	347	47	7.42	6
1964	1,806.05	1,601	1,575	231	7.93	29
1965	8,538.74	7,553	7,431	1,108	7.97	139
1966	2,005.35	1,757	1,729	277	8.49	33

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER LARGE STRUCTURES						
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1967	7,018.23	6,128	6,029	989	8.57	115
1968	511.01	442	435	76	9.11	8
1969	20,866.95	17,841	17,553	3,314	9.67	343
1970	942.79	803	790	153	9.79	16
1971	1,919.05	1,615	1,589	330	10.36	32
1972	29,476.11	24,672	24,273	5,203	10.52	495
1973	253,029.31	209,205	205,824	47,205	11.10	4,253
1974	142.87	117	115	28	11.69	2
1975	10,469.08	8,489	8,352	2,117	11.89	178
1976	1,710.57	1,368	1,346	365	12.50	29
1977	2,581.12	2,036	2,003	578	13.11	44
1978	12,162.41	9,457	9,304	2,858	13.73	208
1979	5,445.81	4,198	4,130	1,316	13.98	94
1980	3,288.95	2,496	2,456	833	14.61	57
1981	4,856.45	3,628	3,569	1,287	15.24	84
1982	16,151.13	11,868	11,676	4,475	15.88	282
1983	90,281.38	65,607	64,547	25,735	16.17	1,592
1984	37,024.11	26,435	26,008	11,016	16.82	655
1985	347,917.69	243,925	239,983	107,935	17.48	6,175
1986	387,464.23	266,575	262,267	125,197	18.14	6,902
1987	34,765.72	23,456	23,077	11,689	18.80	622
1988	116,753.67	77,641	76,386	40,367	19.14	2,109
1989	604,270.35	393,501	387,142	217,128	19.82	10,955
1990	374,040.70	238,339	234,487	139,553	20.50	6,807
1991	115,559.04	71,993	70,830	44,729	21.18	2,112
1992	63.86	39	38	25	21.87	1
1993	3,883.73	2,307	2,270	1,614	22.56	72
1994	828,996.95	480,155	472,396	356,601	23.25	15,338
1995	26,338.50	14,860	14,620	11,719	23.95	489
1996	506,597.41	278,122	273,628	232,970	24.64	9,455
1997	144,312.88	77,005	75,761	68,552	25.35	2,704
1998	488.98	253	249	240	26.05	9
1999	23.75	12	12	12	26.76	
2000	1,075.90	523	515	561	27.48	20
2001	718.33	338	333	386	28.19	14
2002	765,135.02	347,065	341,456	423,679	28.91	14,655
2003	172,667.82	75,456	74,237	98,431	29.63	3,322
2004	22,916.59	9,630	9,474	13,442	30.36	443
2005	40,094.38	16,166	15,905	24,190	31.08	778
2006	443,694.95	171,266	168,498	275,197	31.81	8,651

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER LARGE STRUCTURES						
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
2007	320,332.86	118,075	116,167	204,166	32.55	6,272
2008	244,767.09	85,913	84,525	160,242	33.28	4,815
2009	280,432.56	93,440	91,930	188,503	34.02	5,541
2010	1,797.26	566	557	1,240	34.76	36
2011	104,962.85	31,174	30,670	74,293	35.51	2,092
2012	1,259,860.90	349,233	343,589	916,272	36.51	25,096
2013	856,989.97	221,703	218,120	638,870	37.25	17,151
2014	259,723.14	62,334	61,327	198,396	38.00	5,221
2016	136,074.76	27,487	27,043	109,032	39.50	2,760
2017	233,389.04	42,640	41,951	191,438	40.26	4,755
2018	1,128,217.21	184,125	181,150	947,068	41.02	23,088
2019	1,944,561.54	277,683	273,196	1,671,366	42.02	39,775
2020	686,340.74	84,420	83,056	603,285	42.78	14,102
2021	1,727,607.69	177,944	175,068	1,552,539	43.54	35,658
2023	152,302.59	9,549	9,395	142,908	44.85	3,186
2026	2,946,857.83	15,913	15,656	2,931,202	46.05	63,653
9999	69,357.27-	20,843-	20,506-	48,851-		1,375-
	18,215,878.03	5,474,072	5,385,625	12,830,253		361,050
	257,528,154.64	105,657,630	103,986,933	153,541,221		6,457,480
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					23.8	2.51

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.18 PURIFICATION SYSTEM - LARGE STRUCTURES PAINT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

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

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.19 PURIFICATION SYSTEM - LARGE STRUCTURES PAINT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1983	72,520.43	72,520	72,520			
1984	121,617.90	121,618	121,618			
1985	126,432.86	126,433	126,433			
1986	103,250.81	103,251	103,251			
1987	104,997.90	104,998	104,998			
1988	44,292.18	44,292	44,292			
1989	6,520.49	6,520	6,520			
1991	1,937.55	1,938	1,938			
1994	36.73	37	37			
1996	174,603.42	174,603	174,603			
1997	243,625.95	243,626	243,626			
1998	175,497.41	175,497	175,497			
1999	471,219.17	471,219	471,219			
2004	332,332.41	332,332	332,332			
2005	603,657.60	603,658	603,658			
2007	198,308.24	198,308	198,308			
2008	114,399.73	114,400	114,400			
2015	11,632.92	11,633	11,633			
2021	616,354.70	308,177	271,258	345,097	5.00	69,019
2022	400,517.26	160,207	141,015	259,502	6.00	43,250
2023	444,507.08	133,352	117,376	327,131	7.00	46,733
2024	1,928.16	386	340	1,588	8.00	198
	4,370,190.90	3,509,005	3,436,872	933,319		159,200

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.9 3.64

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.20 PURIFICATION SYSTEM - CHEMICAL TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-R0.5						
NET SALVAGE PERCENT.. 0						
1965	14,355.28	12,435	12,735	1,620	9.42	172
1966	1,688.98	1,459	1,494	195	9.44	21
1967	688.22	589	603	85	9.97	9
1968	59,108.21	50,053	51,261	7,847	10.49	748
1969	2,258.71	1,905	1,951	308	10.57	29
1970	8,536.97	7,123	7,295	1,242	11.11	112
1971	15,632.78	12,983	13,296	2,337	11.23	208
1972	32,603.76	26,761	27,407	5,197	11.79	441
1973	257,616.10	210,266	215,341	42,275	11.94	3,541
1974	31,941.16	25,745	26,366	5,575	12.52	445
1975	42,769.93	34,246	35,073	7,697	12.69	607
1976	1,073,863.59	848,352	868,828	205,036	13.29	15,428
1977	28,840.00	22,611	23,157	5,683	13.50	421
1978	51,727.94	40,224	41,195	10,533	13.73	767
1979	20,509.89	15,713	16,092	4,418	14.35	308
1980	61,671.01	46,808	47,938	13,733	14.61	940
1981	192,581.16	144,725	148,218	44,363	14.88	2,981
1982	7,527.22	5,597	5,732	1,795	15.17	118
1983	79,951.11	58,444	59,855	20,096	15.82	1,270
1984	292,693.25	211,442	216,545	76,148	16.14	4,718
1985	978,744.46	698,236	715,089	263,655	16.47	16,008
1986	2,083,104.19	1,466,505	1,501,900	581,204	16.82	34,554
1987	719,004.40	499,133	511,180	207,824	17.18	12,097
1988	111,285.48	76,119	77,956	33,329	17.56	1,898
1989	1,052,756.10	708,926	726,037	326,719	17.95	18,202
1990	436,377.41	289,056	296,033	140,344	18.35	7,648
1991	706,070.04	462,123	473,277	232,793	18.48	12,597
1992	4,299,099.40	2,762,601	2,829,279	1,469,820	18.91	77,727
1993	99,614.98	62,787	64,302	35,313	19.36	1,824
1994	739,039.18	456,431	467,447	271,592	19.81	13,710
1995	4,638,977.20	2,818,643	2,886,674	1,752,303	20.02	87,528
1996	2,154,720.70	1,279,904	1,310,796	843,925	20.51	41,147
1997	3,334,739.32	1,943,820	1,990,736	1,344,003	20.75	64,771
1998	2,072,021.04	1,183,538	1,212,104	859,917	21.02	40,909
1999	7,194,288.92	4,001,463	4,098,042	3,096,247	21.54	143,744
2000	67,552.81	36,708	37,594	29,959	21.85	1,371
2001	2,457,933.54	1,302,705	1,334,147	1,123,787	22.17	50,690
2002	77,713.84	40,100	41,068	36,646	22.51	1,628
2003	1,964,206.88	984,853	1,008,623	955,584	22.87	41,783
2004	1,990,696.83	972,256	995,722	994,975	23.05	43,166
2005	2,161,553.64	1,021,334	1,045,985	1,115,569	23.44	47,593

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.20 PURIFICATION SYSTEM - CHEMICAL TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-R0.5						
NET SALVAGE PERCENT.. 0						
2006	499,472.13	228,758	234,279	265,193	23.67	11,204
2007	1,947,345.46	862,090	882,897	1,064,448	23.92	44,500
2008	1,350,615.98	576,173	590,079	760,537	24.19	31,440
2009	82,919.55	33,972	34,792	48,128	24.49	1,965
2010	438,539.91	172,609	176,775	261,765	24.65	10,619
2011	1,033,930.77	389,275	398,671	635,260	24.84	25,574
2012	685,575.24	245,710	251,640	433,935	25.06	17,316
2013	1,516,285.09	516,447	528,912	987,373	25.17	39,228
2014	304,829.68	98,033	100,399	204,431	25.31	8,077
2015	3,645,945.28	1,102,898	1,129,518	2,516,427	25.36	99,228
2016	4,980,688.04	1,409,535	1,443,555	3,537,133	25.34	139,587
2017	2,403,250.89	629,411	644,602	1,758,649	25.36	69,347
2018	1,114,876.03	268,462	274,942	839,934	25.22	33,304
2019	3,459,004.02	753,025	771,200	2,687,804	25.15	106,871
2020	7,834,644.60	1,523,055	1,559,815	6,274,830	24.86	252,407
2021	11,081,791.67	1,878,364	1,923,700	9,158,092	24.50	373,800
2022	13,412,801.43	1,920,713	1,967,072	11,445,729	23.93	478,300
2023	17,240,492.29	1,980,933	2,028,745	15,211,747	23.11	658,232
2024	10,795,822.82	902,531	924,314	9,871,509	21.92	450,343
2025	37,804,284.62	1,829,727	1,873,890	35,930,395	19.66	1,827,589
2026	718,747.56	10,494	10,747	708,001	16.82	42,093
9999	42,367.00-	10,898-	11,161-	31,206-		1,425-
	163,925,561.69	42,166,039	43,183,756	120,741,806		5,513,478

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 21.9 3.36

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.29 PURIFICATION SYSTEM - CHEMICAL TREATMENT PAINT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

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

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.30 GRANULAR ACTIVATED CARBON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 11-L0.5						
NET SALVAGE PERCENT.. 0						
1992	755.89	722	649	107	1.59	67
1994	3,127.19	2,952	2,653	474	1.90	249
1995	22,529.51	21,162	19,018	3,512	2.00	1,756
1996	19,021.10	17,804	16,000	3,021	2.05	1,474
1998	24,638.62	22,835	20,522	4,117	2.21	1,863
1999	9,019.00	8,304	7,463	1,556	2.33	668
2000	242,357.48	221,806	199,336	43,021	2.41	17,851
2001	565,915.16	513,568	461,541	104,374	2.55	40,931
2002	259,574.29	233,617	209,950	49,624	2.67	18,586
2003	11,549.71	10,307	9,263	2,287	2.77	826
2007	133,689.45	113,796	102,268	31,421	3.32	9,464
2008	22,525.60	18,854	16,944	5,582	3.51	1,590
2009	290,056.89	238,659	214,481	75,576	3.66	20,649
2010	252,059.62	203,261	182,669	69,391	3.84	18,071
2011	762,602.88	601,694	540,739	221,864	4.01	55,328
2012	382,409.40	294,455	264,625	117,784	4.18	28,178
2013	1,278,638.81	959,107	861,944	416,695	4.33	96,234
2014	648,647.47	470,918	423,211	225,436	4.53	49,765
2015	2,088.22	1,463	1,315	773	4.70	164
2016	110,250.14	74,088	66,582	43,668	4.88	8,948
2017	406,505.55	260,489	234,100	172,406	5.04	34,208
2018	1,504,916.77	911,378	819,050	685,867	5.21	131,644
2019	1,347,102.38	762,864	685,581	661,521	5.36	123,418
2020	874,697.64	456,592	410,337	464,361	5.49	84,583
2021	768,470.48	361,565	324,936	443,534	5.63	78,780
2022	3,315,089.96	1,356,535	1,219,110	2,095,980	5.78	362,626
2023	7,727,540.14	2,596,453	2,333,418	5,394,122	5.93	909,633
2024	2,226,099.32	552,073	496,145	1,729,954	6.06	285,471
2025	799,177.36	112,684	101,268	697,909	6.09	114,599
	24,011,056.03	11,400,005	10,245,118	13,765,938		2,497,624

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.5 10.40

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.37 WASTE HANDLING AND TREATMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R3						
NET SALVAGE PERCENT.. 0						
1991	6,031,805.84	5,425,609	5,820,475	211,331	3.91	54,049
1997	591,680.33	489,024	524,614	67,066	6.09	11,012
1999	1,596,632.54	1,267,407	1,359,646	236,987	7.01	33,807
2000	699,453.00	543,755	583,329	116,124	7.44	15,608
2002	3,157.82	2,327	2,496	662	8.57	77
2003	255,901.42	183,046	196,368	59,533	9.15	6,506
2004	25,359.24	17,574	18,853	6,506	9.75	667
2005	13,973.57	9,361	10,042	3,932	10.35	380
2013	15,011.73	6,772	7,265	7,747	15.82	490
2014	585,331.37	246,542	264,485	320,846	16.49	19,457
2015	1,026,831.36	399,848	428,948	597,883	17.25	34,660
2016	3,706,337.79	1,323,163	1,419,460	2,286,878	18.01	126,978
2017	16,485.57	5,341	5,730	10,756	18.78	573
2023	749,793.89	84,802	90,974	658,820	23.53	27,999
2025	5,307,125.52	204,855	219,764	5,087,362	24.91	204,230
2026	10,000.00	98	105	9,895	25.20	393
	20,634,880.99	10,209,524	10,952,554	9,682,327		536,886

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.0 2.60

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 330.00 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 65-S0.5						
NET SALVAGE PERCENT.. 0						
1900	154,738.21	152,077	154,738			
1906	5,109.66	4,967	5,110			
1907	47,241.62	45,536	47,242			
1911	21,098.83	20,139	20,981	118	5.48	22
1912	4,854.07	4,648	4,842	12	5.05	2
1922	37,387.44	34,606	36,053	1,334	8.36	160
1923	14,226.55	13,041	13,586	641	9.36	68
1924	1,157.77	1,063	1,107	51	9.11	6
1929	2,414.86	2,178	2,269	146	10.53	14
1931	5,386.24	4,810	5,011	375	11.38	33
1933	64.84	57	59	6	12.26	
1935	288.99	255	266	23	12.09	2
1938	6,784.14	5,910	6,157	627	13.01	48
1940	15,662.18	13,469	14,032	1,630	14.00	116
1941	8,303.02	7,128	7,426	877	14.01	63
1943	64.86	55	57	8	15.04	1
1949	20,278.60	16,551	17,243	3,036	17.34	175
1950	11,200.00	9,108	9,489	1,711	17.46	98
1951	84,442.64	68,399	71,258	13,185	17.59	750
1952	1,053.28	850	886	167	17.74	9
1953	765,700.78	614,858	640,561	125,140	17.91	6,987
1954	134,575.67	107,553	112,049	22,527	18.09	1,245
1955	58,990.21	46,490	48,433	10,557	19.09	553
1956	48,644.49	38,137	39,731	8,913	19.29	462
1957	84,452.90	65,848	68,601	15,852	19.50	813
1958	76,240.83	59,102	61,573	14,668	19.72	744
1959	166,796.84	128,517	133,889	32,908	19.96	1,649
1960	24,552.85	18,798	19,584	4,969	20.21	246
1961	401,183.97	305,100	317,854	83,330	20.47	4,071
1962	186,962.54	141,194	147,096	39,867	20.75	1,921
1963	15,157.25	11,268	11,739	3,418	21.75	157
1964	45,588.11	33,635	35,041	10,547	22.03	479
1965	55,626.04	40,718	42,420	13,206	22.33	591
1966	394,465.55	286,382	298,353	96,113	22.64	4,245
1967	806,984.51	580,867	605,149	201,836	22.97	8,787
1968	282,717.71	201,691	210,122	72,596	23.30	3,116
1969	84,335.85	59,609	62,101	22,235	23.65	940
1970	69,869.85	48,909	50,954	18,916	24.00	788
1971	407,403.58	284,571	296,467	110,937	23.74	4,673
1972	173,285.68	119,775	124,782	48,504	24.12	2,011
1973	3,532,689.75	2,415,300	2,516,265	1,016,425	24.52	41,453

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 330.00 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S0.5						
NET SALVAGE PERCENT.. 0						
1974	749,158.82	506,431	527,601	221,558	24.92	8,891
1975	390,034.66	260,582	271,475	118,560	25.34	4,679
1976	399,924.61	263,950	274,984	124,941	25.76	4,850
1977	199,610.20	130,086	135,524	64,086	26.19	2,447
1978	447,321.54	287,717	299,744	147,578	26.63	5,542
1979	304,051.08	194,349	202,473	101,578	26.53	3,829
1980	1,076.03	678	706	370	26.99	14
1981	54,623.64	33,921	35,339	19,285	27.46	702
1982	1,047,267.09	640,509	667,284	379,983	27.94	13,600
1983	1,394,266.63	839,349	874,436	519,831	28.43	18,285
1984	32,354.18	19,296	20,103	12,251	28.42	431
1985	1,752,002.99	1,027,199	1,070,138	681,865	28.93	23,569
1986	1,778,699.21	1,024,531	1,067,359	711,340	29.44	24,162
1987	240,248.85	136,798	142,516	97,733	29.49	3,314
1988	3,095,526.72	1,729,161	1,801,444	1,294,083	30.03	43,093
1989	5,055,328.77	2,768,298	2,884,019	2,171,310	30.57	71,027
1990	6,129,161.37	3,309,747	3,448,102	2,681,059	30.67	87,416
1991	675,140.24	356,812	371,728	303,412	31.23	9,715
1992	1,315,378.04	684,260	712,864	602,514	31.36	19,213
1993	7,639,604.37	3,882,447	4,044,742	3,594,862	31.94	112,550
1994	2,027,808.17	1,012,282	1,054,598	973,210	32.10	30,318
1995	1,585,876.37	771,846	804,111	781,765	32.69	23,914
1996	3,624,223.56	1,728,755	1,801,021	1,823,203	32.89	55,433
1997	2,280,357.49	1,058,086	1,102,316	1,178,041	33.50	35,165
1998	1,215,386.77	551,299	574,345	641,042	33.73	19,005
1999	5,099,721.28	2,258,157	2,352,553	2,747,168	33.98	80,847
2000	3,634,244.00	1,559,091	1,624,265	2,009,979	34.61	58,075
2001	5,032,730.61	2,101,165	2,188,999	2,843,732	34.88	81,529
2002	2,276,714.48	923,435	962,037	1,314,677	35.17	37,381
2003	2,410,479.28	942,497	981,896	1,428,583	35.82	39,882
2004	1,519,412.36	574,946	598,980	920,432	36.14	25,469
2005	3,825,628.33	1,397,885	1,456,320	2,369,308	36.47	64,966
2006	2,881,396.25	1,014,251	1,056,649	1,824,747	36.82	49,559
2007	1,534,816.04	519,075	540,773	994,043	37.18	26,736
2008	236,167.51	76,518	79,717	156,451	37.56	4,165
2009	24,836.32	7,684	8,005	16,831	37.95	444
2010	797,440.05	234,766	244,580	552,860	38.35	14,416
2011	249,853.14	69,709	72,623	177,230	38.76	4,572
2012	1,177,587.89	309,941	322,897	854,691	39.19	21,809
2013	4,260,578.06	1,052,363	1,096,354	3,164,224	39.63	79,844
2014	6,068,629.18	1,398,212	1,456,660	4,611,969	40.08	115,069

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 330.00 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S0.5						
NET SALVAGE PERCENT.. 0						
2015	376,780.65	80,405	83,766	293,015	40.55	7,226
2016	8,406,094.89	1,647,595	1,716,468	6,689,627	41.02	163,082
2017	5,265,669.74	943,081	982,504	4,283,166	41.25	103,834
2018	3,560,709.42	572,562	596,497	2,964,212	41.75	70,999
2019	3,422,777.21	486,377	506,709	2,916,068	42.26	69,003
2021	2,281,005.92	238,365	248,329	2,032,677	42.85	47,437
2022	2,653,783.47	223,979	233,342	2,420,441	43.39	55,783
2023	2,840,290.76	182,347	189,970	2,650,321	43.73	60,606
2024	6,704,284.79	290,966	303,129	6,401,156	44.08	145,217
2025	6,304,653.01	139,333	145,157	6,159,496	44.25	139,198
2026	4,815,061.04	26,964	28,091	4,786,970	44.39	107,839
9999	3,099,463.51-	1,078,794-	1,123,802-	1,975,662-		53,016-
	136,254,296.33	47,424,433	49,403,016	86,851,280		2,330,633

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 37.3 1.71

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 330.10 ELEVATED TANKS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S0.5						
NET SALVAGE PERCENT.. 0						
1992	189,738.86	98,702	100,750	88,989	31.36	2,838
1994	0.01					
2007	109,596.89	37,066	37,835	71,762	37.18	1,930
2008	452,291.74	146,543	149,584	302,708	37.56	8,059
2009	610,424.47	188,865	192,784	417,640	37.95	11,005
2010	876,241.28	257,965	263,318	612,923	38.35	15,982
2011	1.21			1	38.76	
2012	70,427.57	18,537	18,922	51,506	39.19	1,314
2013	7,305,295.42	1,804,408	1,841,847	5,463,448	39.63	137,861
2014	402,306.06	92,691	94,614	307,692	40.08	7,677
2015	75,692.00	16,153	16,488	59,204	40.55	1,460
2017	22,485.50	4,027	4,111	18,374	41.25	445
2018	41,920.13	6,741	6,881	35,039	41.75	839
2019	3,889.76	553	564	3,326	42.26	79
2021	3,743,807.08	391,228	399,346	3,344,461	42.85	78,050
2023	73,266.92	4,704	4,802	68,465	43.73	1,566
2024	3,546,697.40	153,927	157,120	3,389,577	44.08	76,896
2026	324,619.15	1,818	1,856	322,763	44.39	7,271
	17,848,701.45	3,223,928	3,290,822	14,557,879		353,272

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 41.2 1.98

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 330.20 GROUND LEVEL FACILITIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S0.5						
NET SALVAGE PERCENT.. 0						
2004	411,560.09	155,734	159,065	252,495	36.14	6,987
2007	729,975.76	246,878	252,158	477,818	37.18	12,851
2008	37,653.40	12,200	12,461	25,192	37.56	671
2009	21,769.28	6,735	6,879	14,890	37.95	392
2010	13,139.81	3,868	3,951	9,189	38.35	240
2011	261,613.14	72,990	74,551	187,062	38.76	4,826
2012	1,944,284.21	511,736	522,682	1,421,602	39.19	36,275
2013	5,126,495.63	1,266,244	1,293,328	3,833,168	39.63	96,724
2014	4,119,155.97	949,054	969,353	3,149,803	40.08	78,588
2015	141,079.99	30,106	30,750	110,330	40.55	2,721
2016	1,686,605.76	330,575	337,646	1,348,960	41.02	32,885
2017	150,532.79	26,960	27,537	122,996	41.25	2,982
2018	115,120.43	18,511	18,907	96,213	41.75	2,305
2019	33,498.57	4,760	4,862	28,637	42.26	678
2021	3,736,874.95	390,503	398,855	3,338,020	42.85	77,900
2023	129,755.90	8,330	8,508	121,248	43.73	2,773
2025	461,649.62	10,202	10,420	451,230	44.25	10,197
	19,120,765.30	4,045,386	4,131,913	14,988,852		369,995

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.5 1.94

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 330.30 BELOW GRADE FACILITIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S0.5						
NET SALVAGE PERCENT.. 0						
2007	173,959.09	58,833	60,128	113,831	37.18	3,062
2010	31,397.64	9,243	9,447	21,951	38.35	572
2011	100,934.51	28,161	28,781	72,154	38.76	1,862
2014	280,555.88	64,640	66,063	214,493	40.08	5,352
2016	231,860.11	45,445	46,446	185,414	41.02	4,520
	818,707.23	206,322	210,865	607,842		15,368

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.6 1.88

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 330.40 CLEARWELL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S0.5						
NET SALVAGE PERCENT.. 0						
1959	5,027.02	3,873	3,810	1,217	19.96	61
1977	63,020.50	41,070	40,398	22,622	26.19	864
1978	7,099.25	4,566	4,491	2,608	26.63	98
1986	137,509.65	79,206	77,910	59,600	29.44	2,024
1987	14,473.99	8,241	8,106	6,368	29.49	216
2012	12,757,639.44	3,357,811	3,302,889	9,454,750	39.19	241,254
2017	19,388.28	3,472	3,415	15,973	41.25	387
2018	32,046.45	5,153	5,069	26,977	41.75	646
2019	5,251.81	746	734	4,518	42.26	107
2020	24,652.20	3,047	2,997	21,655	42.54	509
2025	6,504,069.56	143,740	141,389	6,362,681	44.25	143,789
2026	100,000.02	560	551	99,449	44.39	2,240
	19,670,178.17	3,651,485	3,591,759	16,078,419		392,195

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 41.0 1.99

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 330.58 DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1959	427.00	427	427			
1961	3,005.00	3,005	3,005			
1962	646.00	646	646			
1963	501.00	501	501			
1984	69,262.85	69,263	69,263			
1990	105,687.39	105,687	105,687			
1997	138,050.00	138,050	138,050			
2002	764,914.30	764,914	764,914			
2003	135,772.35	135,772	135,772			
2004	417,714.01	417,714	417,714			
2007	263,798.12	263,798	263,798			
2015	272,106.38	272,106	272,106			
2021	89,784.89	44,892	50,509	39,276	5.00	7,855
2024	656,904.50	131,381	147,820	509,084	8.00	63,636
	2,918,573.79	2,348,156	2,370,212	548,362		71,491

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.7 2.45

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 330.59 DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1997	503,527.41	503,527	503,527			
1998	243,741.29	243,741	243,741			
1999	421,277.66	421,278	421,278			
2000	103,352.55	103,353	103,353			
2001	1,209,035.56	1,209,036	1,209,036			
2004	736,540.63	736,541	736,541			
2005	2,616,163.15	2,616,163	2,616,163			
2006	1,898,932.85	1,898,933	1,898,933			
2007	1,611,757.81	1,611,758	1,611,758			
2008	1,742,652.76	1,742,653	1,742,653			
2009	387,058.80	387,059	387,059			
2010	7,332.39	7,332	7,332			
2011	1,233,227.05	1,233,227	1,233,227			
2012	3,394,359.12	3,394,359	3,394,359			
2013	1,350,299.88	1,350,300	1,350,300			
2014	772,333.61	772,334	772,334			
2015	3,817,936.25	3,817,936	3,817,936			
2016	800,361.02	800,361	800,361			
2017	602,080.95	541,873	539,901	62,180	1.00	62,180
2018	2,787,180.26	2,229,744	2,221,630	565,550	2.00	282,775
2019	1,065,127.17	745,589	742,876	322,251	3.00	107,417
2020	3,609,228.96	2,165,537	2,157,657	1,451,572	4.00	362,893
2021	4,307,635.94	2,153,818	2,145,980	2,161,656	5.00	432,331
2022	4,373,708.10	1,749,483	1,743,117	2,630,591	6.00	438,432
2023	3,430,406.53	1,029,122	1,025,377	2,405,030	7.00	343,576
2024	200,361.46	40,072	39,926	160,435	8.00	20,054
2025	3,507,628.65	350,763	349,487	3,158,142	9.00	350,905
2026	1,731,627.45	43,291	43,133	1,688,494	9.75	173,179
	48,464,875.26	33,899,183	33,858,975	14,605,900		2,573,742

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.7 5.31

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 331.00 MAINS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 90-R2						
NET SALVAGE PERCENT.. 0						
1893	2,646.56	2,464	1,542	1,105	9.86	112
1894	14,354.31	13,453	8,419	5,935	8.85	671
1895	135.71	126	79	57	9.85	6
1896	206,461.71	190,564	119,251	87,211	10.85	8,038
1897	43,943.56	40,815	25,541	18,403	9.89	1,861
1898	51,383.92	47,355	29,634	21,750	10.89	1,997
1899	255,562.71	236,932	148,268	107,295	9.99	10,740
1900	970,865.79	893,002	558,824	412,042	10.99	37,492
1901	146,492.34	133,674	83,651	62,841	11.99	5,241
1902	140,988.02	129,371	80,958	60,030	11.14	5,389
1903	244,198.60	222,270	139,092	105,107	12.14	8,658
1904	76,713.66	70,193	43,925	32,789	11.33	2,894
1905	408,269.96	370,505	231,855	176,415	12.33	14,308
1906	238,415.21	214,574	134,276	104,139	13.33	7,812
1907	1,436,012.16	1,298,729	812,720	623,292	12.58	49,546
1908	423,885.83	380,141	237,885	186,001	13.58	13,697
1909	282,213.54	254,246	159,102	123,112	12.87	9,566
1910	238,304.86	212,854	133,200	105,105	13.87	7,578
1911	126,190.35	111,742	69,926	56,264	14.87	3,784
1912	222,301.65	197,671	123,699	98,603	14.21	6,939
1913	86,645.27	76,369	47,790	38,855	15.21	2,555
1914	403,674.30	357,171	223,511	180,163	14.58	12,357
1915	238,727.96	209,341	131,002	107,726	15.58	6,914
1916	1,020,793.34	898,298	562,138	458,655	15.00	30,577
1917	122,337.60	106,678	66,757	55,581	16.00	3,474
1918	71,605.29	62,640	39,199	32,406	15.46	2,096
1919	120,783.17	104,683	65,509	55,274	16.46	3,358
1920	237,298.77	203,745	127,500	109,799	17.46	6,289
1921	233,639.90	201,164	125,885	107,755	16.95	6,357
1922	205,737.87	175,453	109,795	95,943	17.95	5,345
1923	1,573,737.97	1,345,389	841,919	731,819	17.48	41,866
1924	857,961.27	726,350	454,536	403,425	18.48	21,830
1925	655,372.06	556,018	347,946	307,426	18.05	17,032
1926	1,295,579.42	1,088,287	681,030	614,549	19.05	32,260
1927	226,063.02	190,232	119,044	107,019	18.65	5,738
1928	350,330.35	291,825	182,619	167,711	19.65	8,535
1929	184,660.32	152,252	95,276	89,384	20.65	4,329
1930	149,589.41	123,501	77,285	72,304	20.28	3,565
1931	220,577.25	180,212	112,773	107,804	21.28	5,066
1932	66,251.43	54,180	33,905	32,346	20.94	1,545
1933	37,969.60	30,721	19,225	18,745	21.94	854

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 331.00 MAINS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 90-R2						
NET SALVAGE PERCENT.. 0						
1934	77,852.53	63,029	39,442	38,411	21.64	1,775
1935	131,827.58	105,568	66,062	65,766	22.64	2,905
1936	102,874.58	82,403	51,566	51,309	22.36	2,295
1937	163,209.53	129,278	80,900	82,310	23.36	3,524
1938	76,874.08	60,884	38,100	38,774	23.11	1,678
1939	158,408.91	124,034	77,618	80,791	24.11	3,351
1940	121,894.78	95,395	59,696	62,199	23.89	2,604
1941	114,365.35	88,462	55,358	59,007	24.89	2,371
1942	90,181.02	69,692	43,612	46,569	24.70	1,885
1943	77,892.08	59,478	37,220	40,672	25.70	1,583
1944	41,743.13	31,833	19,920	21,823	25.53	855
1945	227,049.26	171,036	107,031	120,018	26.53	4,524
1946	313,073.92	235,432	147,329	165,745	26.38	6,283
1947	276,738.35	205,506	128,602	148,136	27.38	5,410
1948	275,910.87	202,298	126,594	149,317	28.38	5,261
1949	117,603.94	86,027	53,834	63,770	28.26	2,257
1950	135,382.38	97,746	61,168	74,214	29.26	2,536
1951	429,825.88	309,475	193,664	236,162	29.17	8,096
1952	398,044.88	282,771	176,953	221,092	30.17	7,328
1953	928,760.30	657,655	411,548	517,212	30.09	17,189
1954	1,261,111.13	880,760	551,163	709,948	31.09	22,835
1955	2,731,836.82	1,900,812	1,189,492	1,542,345	31.04	49,689
1956	1,455,037.23	998,156	624,627	830,410	32.04	25,918
1957	2,143,974.69	1,464,549	916,487	1,227,488	32.01	38,347
1958	1,845,102.55	1,242,123	777,297	1,067,806	33.01	32,348
1959	2,107,208.23	1,411,830	883,497	1,223,711	33.00	37,082
1960	2,815,128.14	1,857,985	1,162,692	1,652,436	34.00	48,601
1961	3,587,197.78	2,354,995	1,473,712	2,113,486	34.01	62,143
1962	1,391,848.71	899,691	563,010	828,839	35.01	23,674
1963	1,995,731.87	1,282,457	802,537	1,193,195	35.04	34,052
1964	4,791,111.30	3,029,899	1,896,054	2,895,057	36.04	80,329
1965	4,608,109.28	2,895,275	1,811,809	2,796,300	36.09	77,481
1966	3,938,166.77	2,433,787	1,523,018	2,415,149	37.09	65,116
1967	5,478,857.71	3,361,827	2,103,768	3,375,090	37.15	90,850
1968	5,426,362.76	3,273,182	2,048,296	3,378,067	38.15	88,547
1969	4,848,715.81	2,901,956	1,815,990	3,032,726	38.24	79,308
1970	3,729,731.55	2,193,082	1,372,390	2,357,342	39.24	60,075
1971	5,323,237.67	3,103,448	1,942,079	3,381,159	39.34	85,947
1972	8,130,015.20	4,653,621	2,912,149	5,217,866	40.34	129,347
1973	8,161,557.55	4,628,419	2,896,378	5,265,180	40.46	130,133
1974	4,855,392.43	2,701,540	1,690,573	3,164,819	41.46	76,334

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 331.00 MAINS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 90-R2						
NET SALVAGE PERCENT.. 0						
1975	5,888,136.13	3,243,185	2,029,524	3,858,612	41.59	92,777
1976	9,758,845.41	5,318,571	3,328,262	6,430,583	41.74	154,063
1977	6,096,757.75	3,256,278	2,037,718	4,059,040	42.74	94,971
1978	9,787,346.31	5,167,719	3,233,861	6,553,485	42.91	152,726
1979	8,765,687.00	4,531,860	2,835,953	5,929,734	43.91	135,043
1980	12,174,338.41	6,216,217	3,889,992	8,284,346	44.09	187,896
1981	8,372,654.13	4,182,141	2,617,105	5,755,549	45.09	127,646
1982	6,125,782.76	3,018,786	1,889,100	4,236,683	45.29	93,546
1983	9,915,646.92	4,775,376	2,988,341	6,927,306	46.29	149,650
1984	14,758,228.08	7,004,255	4,383,131	10,375,097	46.50	223,120
1985	18,526,515.29	8,583,335	5,371,290	13,155,225	47.50	276,952
1986	24,388,081.59	11,120,965	6,959,291	17,428,791	47.72	365,230
1987	25,816,601.01	11,578,746	7,245,762	18,570,839	47.96	387,215
1988	34,998,171.42	15,294,201	9,570,824	25,427,347	48.96	519,349
1989	32,275,046.21	13,852,450	8,668,603	23,606,443	49.21	479,708
1990	33,811,053.89	14,119,496	8,835,715	24,975,339	50.21	497,418
1991	21,820,975.38	8,935,689	5,591,786	16,229,189	50.47	321,561
1992	25,574,773.72	10,260,599	6,420,890	19,153,884	50.75	377,416
1993	36,120,497.19	14,065,322	8,801,814	27,318,683	51.75	527,897
1994	39,133,404.66	14,902,000	9,325,392	29,808,013	52.03	572,900
1995	48,903,773.64	18,040,602	11,289,470	37,614,304	53.03	709,302
1996	40,806,015.34	14,690,166	9,192,830	31,613,185	53.33	592,784
1997	35,974,579.41	12,623,480	7,899,536	28,075,043	53.64	523,398
1998	89,512,638.38	30,326,882	18,977,993	70,534,645	54.64	1,290,898
1999	54,275,176.35	17,878,243	11,187,868	43,087,308	54.97	783,833
2000	57,080,634.60	18,254,387	11,423,252	45,657,383	55.30	825,631
2001	63,468,494.62	19,516,562	12,213,098	51,255,397	56.30	910,398
2002	65,424,561.79	19,470,350	12,184,179	53,240,383	56.65	939,813
2003	23,896,042.58	6,870,112	4,299,187	19,596,856	57.00	343,804
2004	64,061,827.71	17,757,939	11,112,584	52,949,244	57.37	922,943
2005	59,721,854.63	15,802,403	9,888,847	49,833,008	58.37	853,743
2006	14,320,619.73	3,637,437	2,276,240	12,044,380	58.74	205,046
2007	76,109,373.77	18,509,800	11,583,085	64,526,289	59.12	1,091,446
2008	95,065,324.56	22,074,168	13,813,599	81,251,726	59.52	1,365,116
2009	89,394,832.44	19,756,258	12,363,095	77,031,737	59.92	1,285,576
2010	93,310,059.01	19,557,788	12,238,896	81,071,163	60.34	1,343,572
2011	114,893,685.61	22,748,950	14,235,865	100,657,821	60.76	1,656,646
2012	106,797,518.38	19,885,698	12,444,096	94,353,422	61.19	1,541,975
2013	142,440,728.11	24,813,175	15,527,619	126,913,109	61.63	2,059,275
2014	131,300,030.12	21,270,605	13,310,745	117,989,285	62.07	1,900,907
2015	164,708,614.64	24,640,409	15,419,505	149,289,110	62.53	2,387,480

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 331.00 MAINS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 90-R2						
NET SALVAGE PERCENT.. 0						
2016	173,461,216.91	23,764,187	14,871,181	158,590,036	62.99	2,517,702
2017	117,123,581.31	14,652,160	9,169,046	107,954,535	62.94	1,715,198
2018	152,196,389.02	17,045,996	10,667,064	141,529,325	63.43	2,231,268
2019	163,202,140.67	16,222,293	10,151,606	153,050,535	63.42	2,413,285
2020	178,488,444.29	15,421,402	9,650,424	168,838,020	63.44	2,661,381
2021	127,404,054.03	9,300,496	5,820,076	121,583,978	63.49	1,915,010
2022	194,529,734.77	11,516,160	7,206,596	187,323,139	63.57	2,946,722
2023	252,192,910.62	11,499,997	7,196,482	244,996,429	62.79	3,901,838
2024	232,360,661.10	7,249,653	4,536,696	227,823,965	62.10	3,668,663
2025	270,639,537.82	4,438,488	2,777,523	267,862,015	59.98	4,465,856
2026	74,620,907.22	328,332	205,464	74,415,443	56.57	1,315,458
9999	329,325,814.44-	61,284,577-	38,350,737-	290,975,077-		4,948,397-
	3,721,242,316.55	692,489,778	433,347,090	3,287,895,227		55,914,791

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 58.8 1.50

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 333.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. 0						
1948	26,099.86	23,208	18,629	7,471	9.72	769
1949	82,894.70	73,403	58,921	23,974	9.96	2,407
1950	133,600.19	117,782	94,544	39,056	10.21	3,825
1951	210,589.34	184,792	148,333	62,256	10.47	5,946
1952	289,307.37	252,623	202,781	86,526	10.75	8,049
1953	261,200.39	226,905	182,137	79,063	11.03	7,168
1954	273,928.54	234,702	188,396	85,533	12.03	7,110
1955	420,624.13	358,372	287,667	132,957	12.33	10,783
1956	522,828.92	442,836	355,466	167,363	12.64	13,241
1957	512,003.86	431,005	345,969	166,035	12.97	12,801
1958	613,006.44	512,719	411,561	201,445	13.30	15,146
1959	765,810.46	636,235	510,708	255,102	13.65	18,689
1960	787,382.67	649,591	521,429	265,954	14.00	18,997
1961	723,023.22	592,156	475,326	247,697	14.37	17,237
1962	779,000.70	633,172	508,250	270,751	14.74	18,368
1963	646,291.37	521,169	418,344	227,947	15.12	15,076
1964	589,624.55	471,582	378,541	211,084	15.52	13,601
1965	884,596.74	701,485	563,085	321,512	15.92	20,195
1966	887,622.35	697,671	560,023	327,599	16.34	20,049
1967	932,874.44	726,523	583,183	349,691	16.76	20,865
1968	1,073,623.73	828,193	664,794	408,830	17.19	23,783
1969	1,169,415.60	893,200	716,975	452,441	17.63	25,663
1970	1,274,414.42	963,457	773,371	501,043	18.07	27,728
1971	1,487,205.00	1,112,429	892,951	594,254	18.53	32,070
1972	1,607,414.45	1,189,165	954,547	652,867	18.99	34,380
1973	2,124,372.82	1,542,507	1,238,176	886,197	19.99	44,332
1974	1,227,715.23	881,008	707,188	520,527	20.46	25,441
1975	740,667.20	525,059	421,467	319,200	20.94	15,244
1976	962,345.47	673,642	540,735	421,610	21.43	19,674
1977	1,350,995.76	933,403	749,246	601,750	21.92	27,452
1978	1,862,311.90	1,269,352	1,018,914	843,398	22.42	37,618
1979	2,852,756.67	1,917,338	1,539,054	1,313,703	22.93	57,292
1980	2,600,405.74	1,722,509	1,382,664	1,217,742	23.44	51,951
1981	2,520,157.69	1,644,403	1,319,968	1,200,190	23.97	50,071
1982	2,501,912.48	1,607,229	1,290,129	1,211,783	24.49	49,481
1983	2,823,987.53	1,772,899	1,423,113	1,400,875	25.49	54,958
1984	3,336,157.16	2,059,743	1,653,363	1,682,794	26.03	64,648
1985	3,657,834.14	2,219,574	1,781,660	1,876,174	26.57	70,612
1986	4,441,175.30	2,646,940	2,124,709	2,316,466	27.11	85,447
1987	6,264,374.66	3,664,659	2,941,636	3,322,739	27.67	120,085
1988	6,929,986.62	3,976,426	3,191,892	3,738,095	28.23	132,416

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 333.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. 0						
1989	7,390,185.79	4,156,240	3,336,229	4,053,957	28.79	140,811
1990	8,302,406.55	4,572,966	3,670,737	4,631,670	29.36	157,754
1991	6,102,894.60	3,268,100	2,623,316	3,479,579	30.36	114,611
1992	6,403,437.24	3,352,840	2,691,337	3,712,100	30.94	119,977
1993	9,519,022.33	4,868,980	3,908,349	5,610,673	31.52	178,004
1994	7,668,986.85	3,828,358	3,073,037	4,595,950	32.10	143,176
1995	10,883,876.84	5,297,183	4,252,069	6,631,808	32.69	202,870
1996	11,157,504.04	5,288,657	4,245,225	6,912,279	33.29	207,638
1997	10,568,496.93	4,873,134	3,911,683	6,656,814	33.89	196,424
1998	45,858,664.45	20,544,682	16,491,294	29,367,370	34.50	851,228
1999	13,842,159.30	6,017,187	4,830,019	9,012,140	35.11	256,683
2000	13,866,141.67	5,840,419	4,688,126	9,178,016	35.73	256,871
2001	16,260,793.49	6,585,621	5,286,303	10,974,490	36.73	298,788
2002	29,767,242.30	11,644,945	9,347,441	20,419,801	37.35	546,715
2003	3,369,070.13	1,270,813	1,020,086	2,348,984	37.98	61,848
2004	2,325,009.35	843,978	677,464	1,647,545	38.61	42,671
2005	18,814,392.09	6,558,697	5,264,691	13,549,701	39.24	345,303
2006	97,915.42	32,704	26,252	71,663	39.88	1,797
2007	11,848,832.41	3,782,147	3,035,944	8,812,888	40.52	217,495
2008	24,791,752.19	7,541,651	6,053,712	18,738,040	41.17	455,138
2009	22,181,935.01	6,410,579	5,145,796	17,036,139	41.82	407,368
2010	17,745,141.30	4,855,071	3,897,184	13,847,957	42.48	325,988
2011	18,483,939.81	4,768,856	3,827,979	14,655,961	43.14	339,730
2012	21,524,518.70	5,213,238	4,184,686	17,339,833	43.80	395,887
2013	22,311,825.02	5,046,935	4,051,194	18,260,631	44.47	410,628
2014	20,483,985.31	4,301,637	3,452,940	17,031,045	45.14	377,294
2015	21,373,599.65	4,161,440	3,340,403	18,033,197	45.50	396,334
2016	27,759,817.90	4,941,248	3,966,358	23,793,460	46.18	515,233
2017	25,462,015.22	4,101,931	3,292,635	22,169,380	46.87	472,997
2018	23,785,843.88	3,444,190	2,764,664	21,021,180	47.25	444,893
2019	26,250,430.36	3,344,305	2,684,486	23,565,944	47.95	491,469
2020	33,394,787.53	3,686,785	2,959,396	30,435,392	48.35	629,481
2021	30,271,261.12	2,815,227	2,259,793	28,011,468	48.76	574,476
2022	40,780,955.41	3,066,728	2,461,674	38,319,281	49.19	779,006
2023	50,620,850.52	2,900,575	2,328,303	48,292,548	49.36	978,374
2024	59,433,982.42	2,317,925	1,860,607	57,573,375	49.28	1,168,291

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 333.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. 0						
2025	61,604,875.25	1,238,258	993,955	60,610,920	48.75	1,243,301
2026	32,325,705.23	171,326	137,524	32,188,181	47.14	682,821
9999	29,242,572.50-	7,311,981-	5,869,355-	23,373,218-		557,345-
	848,543,220.92	212,174,641	170,313,381	678,229,840		16,172,696

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 41.9 1.91

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 334.00 METERS AND METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-L1.5						
NET SALVAGE PERCENT.. 0						
1960	176.00	176	176			
1961	263.00	263	263			
1962	370.00	370	370			
1963	200.00	200	200			
1964	862.00	791	668	194	5.57	35
1965	791.00	772	652	139	1.50	93
1966	433.00	429	363	70	0.61	70
1967	240.00	236	199	41	0.88	41
1968	729.00	719	608	121	0.82	121
1969	546.00	535	452	94	1.14	82
1970	1,128.00	1,105	934	194	1.14	170
1971	440.00	428	362	78	1.50	52
1972	827.00	804	679	148	1.56	95
1973	521.00	505	427	94	1.64	57
1974	179.00	173	146	33	1.76	19
1975	957.00	922	779	178	1.91	93
1976	230.00	221	187	43	2.08	21
1977	250.00	239	202	48	2.28	21
1978	403.00	383	324	79	2.51	31
1979	463.00	440	372	91	2.50	36
1980	258.00	243	205	53	2.78	19
1981	314.00	295	249	65	2.85	23
1986	1,836.00	1,682	1,421	415	3.67	113
1987	191,532.30	174,792	147,717	43,815	3.74	11,715
1988	407.00	368	311	96	4.02	24
1989	9,450.87	8,497	7,181	2,270	4.15	547
1990	34,794.48	31,065	26,253	8,541	4.32	1,977
1991	655,892.00	580,792	490,828	165,064	4.53	36,438
1992	206,344.07	181,707	153,561	52,783	4.61	11,450
1993	225,675.35	196,608	166,154	59,521	4.88	12,197
1994	190,692.69	164,758	139,237	51,456	5.04	10,210
1995	247,931.83	212,130	179,271	68,661	5.23	13,128
1996	65,879.75	55,734	47,101	18,779	5.46	3,439
1997	1,046,919.80	877,423	741,511	305,409	5.60	54,537
1998	9,711,503.34	8,048,894	6,802,131	2,909,372	5.78	503,352
1999	1,348,608.59	1,103,297	932,398	416,211	6.00	69,368
2000	1,127,769.09	911,914	770,660	357,109	6.15	58,067
2001	2,957,810.64	2,358,854	1,993,471	964,340	6.35	151,865
2002	1,452,543.00	1,139,956	963,378	489,165	6.58	74,341
2003	65,985.65	50,994	43,095	22,891	6.76	3,386
2004	33,628.82	25,598	21,633	11,996	6.90	1,739

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 334.00 METERS AND METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-L1.5						
NET SALVAGE PERCENT.. 0						
2005	2,243,595.00	1,677,312	1,417,499	826,096	7.09	116,516
2006	49,522.97	36,350	30,719	18,804	7.25	2,594
2007	3,004,862.58	2,163,802	1,828,632	1,176,231	7.39	159,165
2008	1,418,029.81	1,000,562	845,576	572,454	7.51	76,226
2009	3,646,458.06	2,510,586	2,121,700	1,524,758	7.69	198,278
2010	7,245,551.05	4,857,417	4,105,010	3,140,541	7.87	399,052
2011	12,408,538.62	8,077,959	6,826,694	5,581,845	8.04	694,259
2012	10,899,356.36	6,866,595	5,802,969	5,096,387	8.22	619,998
2013	8,716,460.33	5,291,763	4,472,076	4,244,384	8.41	504,683
2014	6,264,575.58	3,638,465	3,074,872	3,189,704	8.66	368,326
2015	11,904,076.54	6,573,431	5,555,216	6,348,861	8.92	711,756
2016	14,267,470.69	7,419,085	6,269,879	7,997,592	9.23	866,478
2017	15,084,360.63	7,303,847	6,172,491	8,911,870	9.59	929,288
2018	12,373,141.93	5,503,574	4,651,078	7,722,064	9.99	772,979
2019	16,599,187.07	6,669,553	5,636,449	10,962,738	10.42	1,052,086
2020	9,582,526.53	3,403,713	2,876,483	6,706,044	10.89	615,798
2021	6,519,759.83	1,991,787	1,683,262	4,836,498	11.37	425,374
2022	20,197,513.90	5,081,694	4,294,546	15,902,968	11.90	1,336,384
2023	35,757,111.50	6,951,182	5,874,453	29,882,658	12.43	2,404,075
2024	39,473,317.51	5,257,846	4,443,413	35,029,905	13.02	2,690,469
2025	31,492,182.75	2,166,662	1,831,049	29,661,134	13.53	2,192,249
2026	17,950,937.98	319,527	270,033	17,680,905	13.83	1,278,446
9999	2,043,354.56-	738,883-	624,432-	1,418,923-		129,480-
	304,640,967.93	110,159,141	93,095,796	211,545,172		19,303,971

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.0 6.34

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 335.00 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. 0						
1931	405.67	389	260	146	4.01	36
1932	825.75	784	525	301	5.01	60
1933	854.24	810	542	312	5.04	62
1934	1,240.21	1,175	787	453	5.09	89
1935	2,469.35	2,337	1,565	904	5.15	176
1936	3,530.12	3,304	2,212	1,318	6.15	214
1937	4,628.28	4,325	2,895	1,733	6.24	278
1938	4,140.48	3,862	2,586	1,554	6.34	245
1939	6,475.67	6,028	4,036	2,440	6.46	378
1940	3,767.63	3,499	2,342	1,426	6.59	216
1941	4,087.05	3,787	2,535	1,552	6.74	230
1942	1,402.35	1,296	868	534	6.91	77
1943	1,465.22	1,338	896	569	7.91	72
1944	1,417.53	1,290	864	554	8.09	68
1945	610.29	554	371	239	8.29	29
1946	2,087.25	1,887	1,263	824	8.50	97
1947	8,700.00	7,835	5,245	3,455	8.72	396
1948	6,800.82	6,100	4,084	2,717	8.96	303
1949	19,787.04	17,674	11,832	7,955	9.21	864
1950	4,402.72	3,915	2,621	1,782	9.47	188
1951	24,809.97	21,957	14,700	10,110	9.75	1,037
1952	20,657.59	18,191	12,178	8,480	10.03	845
1953	15,578.90	13,647	9,136	6,443	10.33	624
1954	23,950.41	20,866	13,969	9,981	10.64	938
1955	20,160.21	17,463	11,691	8,469	10.97	772
1956	33,261.63	28,638	19,172	14,090	11.30	1,247
1957	47,545.56	40,680	27,234	20,312	11.65	1,744
1958	57,207.94	48,627	32,554	24,654	12.00	2,054
1959	73,438.17	61,997	41,505	31,933	12.37	2,581
1960	74,151.01	62,153	41,610	32,541	12.74	2,554
1961	71,404.44	59,408	39,772	31,632	13.12	2,411
1962	53,350.36	44,046	29,488	23,862	13.52	1,765
1963	79,973.85	65,499	43,850	36,124	13.92	2,595
1964	66,731.15	54,199	36,285	30,446	14.34	2,123
1965	99,354.34	80,000	53,558	45,796	14.76	3,103
1966	101,788.04	81,227	54,379	47,409	15.19	3,121
1967	127,584.09	100,868	67,528	60,056	15.63	3,842
1968	125,450.53	98,228	65,761	59,690	16.07	3,714
1969	122,534.84	94,989	63,593	58,942	16.53	3,566
1970	118,513.20	90,923	60,870	57,643	16.99	3,393
1971	156,766.72	118,986	79,658	77,109	17.46	4,416

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 335.00 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. 0						
1972	165,627.05	125,214	83,827	81,800	17.43	4,693
1973	221,110.81	165,236	110,621	110,490	17.92	6,166
1974	299,801.76	221,374	148,204	151,598	18.42	8,230
1975	297,399.06	216,893	145,204	152,195	18.93	8,040
1976	198,790.83	143,129	95,821	102,970	19.44	5,297
1977	290,595.14	206,468	138,225	152,370	19.97	7,630
1978	446,737.80	313,074	209,594	237,144	20.49	11,574
1979	517,966.58	357,863	239,579	278,388	21.03	13,238
1980	446,857.51	304,221	203,668	243,190	21.57	11,274
1981	269,007.16	180,369	120,752	148,255	22.11	6,705
1982	417,784.27	277,576	185,829	231,955	22.23	10,434
1983	548,776.19	358,680	240,126	308,650	22.79	13,543
1984	545,220.04	350,358	234,555	310,665	23.36	13,299
1985	581,061.43	366,882	245,617	335,444	23.94	14,012
1986	751,487.79	465,922	311,922	439,566	24.52	17,927
1987	822,166.94	500,206	334,874	487,293	25.10	19,414
1988	875,708.33	522,448	349,765	525,943	25.69	20,473
1989	1,092,302.01	642,601	430,204	662,098	25.89	25,574
1990	1,154,500.66	664,992	445,194	709,307	26.50	26,766
1991	967,441.67	545,153	364,965	602,477	27.11	22,223
1992	1,327,596.57	731,240	489,545	838,052	27.73	30,222
1993	1,169,669.05	629,165	421,209	748,460	28.35	26,401
1994	1,545,379.16	811,015	542,952	1,002,427	28.98	34,590
1995	1,686,766.90	868,010	581,109	1,105,658	29.24	37,813
1996	1,597,262.34	800,228	535,731	1,061,531	29.88	35,526
1997	1,727,126.49	841,456	563,332	1,163,794	30.52	38,132
1998	1,601,149.56	757,664	507,235	1,093,915	31.17	35,095
1999	2,058,587.32	950,450	636,300	1,422,287	31.48	45,181
2000	1,241,843.98	555,353	371,794	870,050	32.14	27,071
2001	1,702,271.55	736,232	492,887	1,209,385	32.80	36,871
2002	1,589,295.72	667,504	446,876	1,142,420	33.14	34,473
2003	2,125,873.20	860,553	576,117	1,549,756	33.82	45,824
2004	2,187,383.85	851,767	570,235	1,617,149	34.50	46,874
2005	213,602.75	80,293	53,754	159,849	34.87	4,584
2006	5,645,198.22	2,032,271	1,360,549	4,284,649	35.56	120,491
2007	3,171,907.74	1,096,846	734,308	2,437,600	35.95	67,805
2008	4,241,162.15	1,397,039	935,279	3,305,883	36.64	90,226
2009	4,614,659.61	1,451,310	971,612	3,643,048	37.05	98,328
2010	4,214,026.56	1,254,094	839,581	3,374,446	37.76	89,366
2011	3,514,009.95	990,951	663,414	2,850,596	38.19	74,642
2012	4,611,078.54	1,226,547	821,140	3,789,939	38.63	98,109

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 335.00 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. 0						
2013	5,204,911.49	1,292,380	865,213	4,339,698	39.36	110,257
2014	4,622,085.19	1,070,475	716,654	3,905,431	39.81	98,102
2015	7,682,426.24	1,647,880	1,103,210	6,579,216	40.28	163,337
2016	7,704,485.68	1,517,784	1,016,115	6,688,371	40.76	164,092
2017	6,018,700.46	1,083,366	725,284	5,293,416	41.00	129,108
2018	5,464,259.48	883,024	591,160	4,873,099	41.50	117,424
2019	7,194,900.97	1,032,468	691,209	6,503,692	41.78	155,665
2020	7,542,981.42	941,364	630,217	6,912,764	42.08	164,277
2021	7,700,209.78	812,372	543,861	7,156,349	42.39	168,822
2022	10,995,776.88	945,637	633,078	10,362,699	42.51	243,771
2023	13,886,858.96	916,533	613,593	13,273,266	42.45	312,680
2024	13,766,954.10	625,020	418,434	13,348,520	42.05	317,444
2025	9,733,967.06	233,615	156,399	9,577,568	40.67	235,495
2026	3,072,645.27	19,665	13,165	3,059,480	38.51	79,446
9999	9,073,018.53-	2,118,569-	1,418,324-	7,654,695-		202,159-
	165,807,649.31	38,716,442	25,919,593	139,888,056		3,694,420

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 37.9 2.23

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 340.10 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1995	7,099.67	7,100	7,100			
1996	2,148.00	2,148	2,148			
1997	588.00	588	588			
1998	798.55	799	799			
2006	8,614.50	8,614	8,614			
2007	90,026.71	85,525	62,120	27,907	1.00	27,907
2008	76,984.00	69,286	50,325	26,659	2.00	13,330
2010	10,963.48	8,771	6,371	4,592	4.00	1,148
2011	38,981.20	29,236	21,235	17,746	5.00	3,549
2012	132,651.96	92,856	67,444	65,208	6.00	10,868
2013	475,451.73	309,044	224,469	250,983	7.00	35,855
2014	1,428,108.53	856,865	622,369	805,740	8.00	100,718
2015	109,681.98	60,325	43,816	65,866	9.00	7,318
2016	155,630.75	77,815	56,520	99,111	10.00	9,911
2017	87,828.22	39,523	28,707	59,121	11.00	5,375
2018	2,016,609.34	806,644	585,891	1,430,718	12.00	119,226
2019	1,190,614.34	416,715	302,673	887,941	13.00	68,303
2020	278,241.94	83,473	60,629	217,613	14.00	15,544
2021	572,409.56	143,102	103,940	468,470	15.00	31,231
2022	1,036,826.95	207,365	150,616	886,211	16.00	55,388
2023	1,918,449.86	287,767	209,014	1,709,436	17.00	100,555
2024	190,861.15	19,086	13,863	176,998	18.00	9,833
2025	217,771.10	10,889	7,909	209,862	19.00	11,045
	10,047,341.52	3,623,536	2,637,160	7,410,182		627,104

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.8 6.24

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 340.20 OFFICE FURNITURE AND EQUIPMENT - COMPUTERS AND PERIPHERAL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	3,099.11	3,099	3,099			
2012	867.00	867	867			
2017	3,646.00	3,646	3,646			
2019	1,738.99	1,739	1,739			
2020	3,206.24	3,206	3,206			
2021	2,215,572.58	2,215,573	2,215,573			
2022	5,341,454.29	4,273,163	2,823,165	2,518,289	1.00	2,518,289
2023	6,897,089.92	4,138,254	2,734,034	4,163,056	2.00	2,081,528
2024	3,542,959.66	1,417,184	936,295	2,606,665	3.00	868,888
2025	3,705,813.54	741,163	489,667	3,216,147	4.00	804,037
2026	1,173,258.00	58,663	38,757	1,134,501	4.75	238,842
	22,888,705.33	12,856,557	9,250,048	13,638,657		6,511,584

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.1 28.45

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 340.30 OFFICE FURNITURE AND EQUIPMENT - COMPUTER SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2003	15,645.45	15,645	15,645			
2004	995.55	996	996			
2011	4,100.00	4,100	4,100			
2013	3,712.84	3,713	3,713			
2014	1,654.49	1,654	1,654			
2021	14,336,598.45	14,336,598	14,336,598			
2022	14,630,870.21	11,704,696	6,833,404	7,797,466	1.00	7,797,466
2023	21,748,790.72	13,049,274	7,618,393	14,130,398	2.00	7,065,199
2024	11,417,129.55	4,566,852	2,666,207	8,750,923	3.00	2,916,974
2025	19,628,618.02	3,925,724	2,291,906	17,336,712	4.00	4,334,178
2026	6,466,827.69	323,341	188,772	6,278,056	4.75	1,321,696
	88,254,942.97	47,932,593	33,961,388	54,293,555		23,435,513

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.3 26.55

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 340.31 OFFICE FURNITURE AND EQUIPMENT - COMPUTER SOFTWARE - ENTERPRISE SOLUTIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2013	481,376.73	481,377	481,377			
2015	58,280.82	58,281	58,281			
2018	157,049.62	125,640	34,628-	191,678	2.00	95,839
	696,707.17	665,298	505,030	191,677		95,839

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.0 13.76

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 340.50 OFFICE FURNITURE AND EQUIPMENT - OTHER OFFICE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2016	21,390.00	21,390	21,390			
2019	9,454.95	6,618	5,729-	15,184	3.00	5,061
2021	10,607.55	5,304	4,592-	15,200	5.00	3,040
2023	17,799.81	5,340	4,623-	22,423	7.00	3,203
9999	354.00-	231-	39-	315-		68-
	58,898.31	38,421	6,407	52,491		11,236

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.7 19.08

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 341.00 TRANSPORTATION EQUIPMENT - NOT CLASSIFIED

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-L2.5						
NET SALVAGE PERCENT.. 0						
1986	349.00	349	349			
2020	2,238.67	1,359	1,813	426	3.88	110
2025	36,010.43	4,289	5,720	30,290	7.40	4,093
	38,598.10	5,997	7,882	30,716		4,203

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.3 10.89

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 341.10 TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-L2.5						
NET SALVAGE PERCENT.. 0						
2011	13,092.98	11,469	13,093			
2012	1,049,987.99	901,100	1,049,988			
2013	4,238,097.15	3,553,644	4,238,097			
2014	32,987.33	26,997	32,987			
2015	726,693.98	579,538	714,174	12,520	2.79	4,487
2016	1,221,980.63	947,035	1,167,046	54,935	2.90	18,943
2017	26,189.81	19,611	24,167	2,023	3.02	670
2018	2,049,077.18	1,463,861	1,803,939	245,138	3.20	76,606
2019	9,561,056.57	6,384,874	7,868,183	1,692,874	3.48	486,458
2020	8,458,354.68	5,135,913	6,329,068	2,129,287	3.88	548,785
2021	10,795,435.98	5,737,774	7,070,751	3,724,685	4.41	844,600
2022	9,810,284.80	4,340,070	5,348,338	4,461,947	5.04	885,307
2023	16,577,392.29	5,674,441	6,992,706	9,584,686	5.76	1,664,008
2024	10,309,332.00	2,412,384	2,972,820	7,336,512	6.55	1,120,078
2025	6,190,555.50	737,295	908,580	5,281,976	7.40	713,781
2026	968,334.00	29,050	35,799	932,535	8.08	115,413
	82,028,852.87	37,955,056	46,569,736	35,459,117		6,479,136

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.5 7.90

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 341.20 TRANSPORTATION EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-L2.5						
NET SALVAGE PERCENT.. 0						
2000	58,209.00	57,662	58,209			
2011	4,000.00	3,504	4,000			
2012	90,370.79	77,556	90,371			
2013	2,819,782.74	2,364,388	2,819,783			
2014	411,274.47	336,587	411,274			
2016	2,478,954.18	1,921,189	2,478,954			
2017	2,326,634.81	1,742,184	2,286,353	40,282	3.02	13,338
2018	5,865,427.39	4,190,261	5,499,082	366,345	3.20	114,483
2019	8,314.30	5,552	7,286	1,028	3.48	295
2020	811,487.16	492,735	646,640	164,847	3.88	42,486
2021	229,580.55	122,022	160,136	69,445	4.41	15,747
2022	172,600.00	76,358	100,208	72,392	5.04	14,363
	15,276,635.39	11,389,998	14,562,296	714,339		200,712

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.6 1.31

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 341.30 TRANSPORTATION EQUIPMENT - AUTOS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-L2.5						
NET SALVAGE PERCENT.. 0						
2007	5,276.00	4,912	5,276			
2010	3,260.99	2,911	3,261			
2011	9,394.63	8,230	9,395			
2012	1,737,448.59	1,491,078	1,737,449			
2013	57,943.00	48,585	57,943			
2018	62,186.00	44,426	62,186			
2019	146,881.00	98,087	146,880			
	2,022,390.21	1,698,229	2,022,390			

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 341.40 TRANSPORTATION EQUIPMENT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 10-L2.5						
NET SALVAGE PERCENT.. 0						
1961	374.92	375	375			
1977	403.11	403	403			
1978	265.00	265	265			
1997	5,832.00	5,832	5,832			
1998	8,060.31	8,057	8,060			
1999	3,236.47	3,224	3,236			
2006	4,626.70	4,349	4,627			
2007	18,169.65	16,916	18,170			
2008	97,342.34	89,535	97,342			
2009	25,526.94	23,130	25,527			
2010	50,483.13	45,071	50,483			
2011	75,022.83	65,720	75,023			
2012	320,046.56	274,664	320,047			
2013	836,648.69	701,530	836,649			
2014	718,980.22	588,413	718,980			
2015	178,997.07	142,750	178,997			
2016	954,565.45	739,788	954,565			
2017	120,461.68	90,202	120,462			
2018	2,510,965.54	1,793,834	2,454,703	56,263	3.20	17,582
2019	787,130.82	525,646	719,300	67,831	3.48	19,492
2020	473,035.57	287,227	393,045	79,991	3.88	20,616
2021	107,145.87	56,948	77,928	29,218	4.41	6,625
2022	47,744.96	21,122	28,904	18,841	5.04	3,738
2023	129,695.53	44,395	60,751	68,945	5.76	11,970
2024	211,053.00	49,386	67,580	143,473	6.55	21,904
	7,685,814.36	5,578,782	7,221,254	464,560		101,927

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.6 1.33

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 342.00 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1998	128.72	129	129			
2007	1,009.93	959	761	249	1.00	249
2008	23,325.31	20,993	16,661	6,664	2.00	3,332
2014	61,104.50	36,663	29,098	32,006	8.00	4,001
2016	92,745.16	46,373	36,805	55,940	10.00	5,594
2017	48,514.27	21,831	17,326	31,188	11.00	2,835
2018	63,986.81	25,595	20,314	43,673	12.00	3,639
2019	88,430.08	30,951	24,565	63,865	13.00	4,913
2020	2,304.60	691	548	1,757	14.00	126
2021	12,195.19	3,049	2,420	9,775	15.00	652
2022	80,982.31	16,196	12,855	68,127	16.00	4,258
2023	1,757.57	264	209	1,549	17.00	91
2024	778.12	78	62	716	18.00	40
	477,262.57	203,772	161,753	315,510		29,730

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.6 6.23

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 343.00 TOOLS AND WORK EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1985	748.00	748	748			
1995	26,658.08	26,658	26,658			
1996	784.35	784	784			
1997	1,493.88	1,494	1,494			
1998	2,917.85	2,918	2,918			
1999	7,079.07	7,079	7,079			
2000	5,356.51	5,357	5,357			
2001	5,853.15	5,853	5,853			
2002	1,760.92	1,761	1,761			
2003	2,534.59	2,535	2,535			
2004	396.69	397	397			
2005	359.80	360	360			
2006	292,376.51	292,377	292,377			
2007	549,998.36	522,498	468,210	81,788	1.00	81,788
2008	242,537.03	218,283	195,603	46,934	2.00	23,467
2009	94,320.26	80,172	71,842	22,478	3.00	7,493
2010	682,650.00	546,120	489,378	193,272	4.00	48,318
2011	1,147,539.26	860,654	771,231	376,308	5.00	75,262
2012	2,345,480.14	1,641,836	1,471,247	874,233	6.00	145,706
2013	2,935,681.65	1,908,193	1,709,930	1,225,752	7.00	175,107
2014	1,034,683.00	620,810	556,307	478,376	8.00	59,797
2015	1,784,104.72	981,258	879,304	904,801	9.00	100,533
2016	4,211,336.43	2,105,668	1,886,887	2,324,449	10.00	232,445
2017	5,214,194.42	2,346,387	2,102,595	3,111,599	11.00	282,873
2018	2,742,886.36	1,097,155	983,159	1,759,727	12.00	146,644
2019	1,318,244.63	461,386	413,448	904,797	13.00	69,600
2020	4,362,171.21	1,308,651	1,172,681	3,189,490	14.00	227,821
2021	4,889,292.18	1,222,323	1,095,322	3,793,970	15.00	252,931
2022	6,454,617.93	1,290,924	1,156,796	5,297,822	16.00	331,114
2023	15,505,353.61	2,325,803	2,084,150	13,421,204	17.00	789,483
2024	9,255,642.48	925,564	829,397	8,426,245	18.00	468,125
2025	15,090,375.55	754,519	676,123	14,414,253	19.00	758,645
2026	2,248,106.33	28,101	25,181	2,222,925	19.75	112,553
9999	61.00-	16-	14-	47-		3-
	82,457,473.95	21,594,610	19,387,098	63,070,376		4,389,702

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.4 5.32

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 344.00 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2003	895.69	896	896			
2006	128,711.88	128,712	128,712			
2007	103,111.94	97,956	65,964	37,148	1.00	37,148
2008	48,086.76	43,278	29,144	18,943	2.00	9,472
2009	196,304.71	166,859	112,363	83,942	3.00	27,981
2010	107,001.34	85,601	57,644	49,357	4.00	12,339
2011	204,682.14	153,512	103,376	101,306	5.00	20,261
2012	88,334.29	61,834	41,639	46,695	6.00	7,782
2013	28,609.66	18,596	12,523	16,087	7.00	2,298
2014	57,772.94	34,664	23,343	34,430	8.00	4,304
2015	24,757.59	13,617	9,170	15,588	9.00	1,732
2016	47,552.75	23,776	16,011	31,542	10.00	3,154
2017	94,878.08	42,695	28,751	66,127	11.00	6,012
2018	291,357.49	116,543	78,480	212,877	12.00	17,740
2019	167,806.34	58,732	39,550	128,256	13.00	9,866
2020	212,824.35	63,847	42,995	169,829	14.00	12,131
2021	110,412.37	27,603	18,588	91,824	15.00	6,122
2022	117,072.96	23,415	15,768	101,305	16.00	6,332
2023	258,044.10	38,707	26,065	231,979	17.00	13,646
2024	197,044.32	19,704	13,269	183,775	18.00	10,210
2025	53,815.26	2,691	1,812	52,003	19.00	2,737
	2,539,076.96	1,223,238	866,063	1,673,014		211,267

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.9 8.32

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 345.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 21-S0.5						
NET SALVAGE PERCENT.. 0						
1951	29.64	30	30			
1967	1,931.23	1,931	1,931			
1968	1,032.10	1,032	1,032			
1969	817.92	818	818			
1970	6,734.16	6,734	6,734			
1972	6,321.41	6,321	6,321			
1975	281.75	282	282			
1977	596.25	596	596			
1978	1,790.00	1,790	1,790			
1980	7,445.82	7,446	7,446			
1982	2,452.73	2,453	2,453			
1984	1,722.07	1,721	1,722			
1985	16,792.81	16,662	16,793			
1986	14,013.50	13,789	14,014			
1987	4,748.59	4,630	4,749			
1988	10,221.10	9,865	10,221			
1989	13,115.87	12,569	13,116			
1990	9,498.15	8,993	9,486	12	2.02	6
1991	12,096.57	11,347	11,969	128	2.31	55
1992	18,034.45	16,740	17,657	377	2.63	143
1993	77,817.09	71,389	75,300	2,517	2.97	847
1994	142,750.50	129,732	136,840	5,910	3.21	1,841
1995	148,235.10	132,804	140,080	8,155	3.60	2,265
1996	79,553.28	70,405	74,262	5,291	3.90	1,357
1997	41,095.55	35,991	37,963	3,133	4.11	762
1998	97,830.04	84,369	88,991	8,839	4.47	1,977
1999	255,047.45	216,918	228,803	26,244	4.75	5,525
2001	45,944.17	37,789	39,859	6,085	5.40	1,127
2002	104,174.99	84,007	88,610	15,565	5.76	2,702
2003	170,236.10	134,691	142,070	28,166	6.07	4,640
2004	19,131.90	14,816	15,628	3,504	6.41	547
2005	33,181.89	25,155	26,533	6,649	6.70	992
2006	13,570.69	10,042	10,592	2,979	7.03	424
2007	10,129.80	7,294	7,694	2,436	7.39	330
2008	70,816.03	49,585	52,302	18,514	7.71	2,401
2009	85,341.82	58,032	61,211	24,131	8.00	3,016
2010	16,615.93	10,900	11,497	5,119	8.39	610
2011	34,410.00	21,782	22,975	11,435	8.70	1,314
2012	21,347.57	12,971	13,682	7,666	9.04	848
2013	21,465.79	12,446	13,128	8,338	9.42	885
2014	100,707.30	55,470	58,509	42,198	9.79	4,310

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 345.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 21-S0.5						
NET SALVAGE PERCENT.. 0						
2015	52,293.85	27,208	28,699	23,595	10.14	2,327
2016	126,868.88	61,785	65,170	61,699	10.53	5,859
2017	26,612.95	12,024	12,683	13,930	10.92	1,276
2018	292,687.82	121,290	127,935	164,753	11.31	14,567
2019	13,003.54	4,870	5,137	7,867	11.69	673
2022	53,275.45	12,594	13,284	39,991	12.92	3,095
2024	2,433.40	310	327	2,106	13.72	153
2025	805,604.26	53,412	56,338	749,266	14.08	53,215
	3,091,859.26	1,695,830	1,785,262	1,306,597		120,089

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.9 3.88

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 346.00 COMMUNICATION EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	258.22	258	258			
2012	6,943.86	6,481	6,507	437	1.00	437
2013	272,799.42	236,427	237,383	35,416	2.00	17,708
2015	17,452.26	12,798	12,850	4,602	4.00	1,150
2016	35,790.32	23,860	23,957	11,833	5.00	2,367
2018	11,496.50	6,131	6,156	5,340	7.00	763
2019	417,135.37	194,665	195,452	221,683	8.00	27,710
2020	242,215.01	96,886	97,278	144,937	9.00	16,104
2021	421,611.93	140,536	141,104	280,508	10.00	28,051
2022	647,981.81	172,797	173,496	474,486	11.00	43,135
2023	1,592,272.70	318,455	319,743	1,272,530	12.00	106,044
2024	590,418.12	78,720	79,038	511,380	13.00	39,337
2025	1,434,193.99	95,618	96,005	1,338,189	14.00	95,585
9999	169,789.89-	41,284-	41,451-	128,339-		11,290-
	5,520,779.62	1,342,348	1,347,776	4,173,004		367,101

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.4 6.65

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 346.10 COMMUNICATION EQUIPMENT - NON-TELEPHONE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1995	5,785.83	5,786	5,786			
1996	28,008.68	28,009	28,009			
2009	299.00	299	299			
2011	18,194.10	18,194	18,194			
2012	39,624.20	36,982	33,634	5,990	1.00	5,990
2013	721,836.04	625,594	568,963	152,873	2.00	76,436
2014	57,418.30	45,935	41,777	15,641	3.00	5,214
2015	3,007.59	2,206	2,006	1,002	4.00	250
2017	75,197.83	45,119	41,035	34,163	6.00	5,694
2018	603,112.84	321,658	292,540	310,573	7.00	44,368
2019	761,373.17	355,310	323,146	438,227	8.00	54,778
2020	1,640,804.93	656,322	596,910	1,043,895	9.00	115,988
2021	2,131,641.07	710,540	646,219	1,485,422	10.00	148,542
2022	1,550,008.12	413,341	375,924	1,174,084	11.00	106,735
2023	1,801,372.96	360,275	327,662	1,473,711	12.00	122,809
2024	1,095,164.37	146,018	132,800	962,364	13.00	74,028
2025	2,187,847.25	145,864	132,660	2,055,187	14.00	146,799
2026	1,158,068.00	19,305	17,557	1,140,511	14.75	77,323
	13,878,764.28	3,936,757	3,585,121	10,293,643		984,954

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.5 7.10

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 346.19 COMMUNICATION EQUIPMENT - REMOTE CONTROL AND INSTRUMENTATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2016	711,702.32	711,702	711,702			
2017	318,372.46	286,535	263,711	54,661	1.00	54,661
2018	760,200.33	608,160	559,717	200,483	2.00	100,242
2019	64,999.04	45,499	41,875	23,124	3.00	7,708
2020	577,226.33	346,336	318,749	258,477	4.00	64,619
2021	304,242.62	152,121	140,004	164,239	5.00	32,848
2022	953,204.19	381,282	350,911	602,293	6.00	100,382
2023	1,878,490.11	563,547	518,658	1,359,832	7.00	194,262
2024	29,855.29	5,971	5,495	24,360	8.00	3,045
2025	3,815,477.06	381,548	351,157	3,464,320	9.00	384,924
2026	3,303,179.00	82,579	76,001	3,227,178	9.75	330,993
	12,716,948.75	3,565,280	3,337,980	9,378,969		1,273,684

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.4 10.02

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 346.20 COMMUNICATION EQUIPMENT - TELEPHONE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2005	180.19	180	180			
2010	549.92	550	550			
2014	215.78	216	216			
2016	21,782.06	21,782	21,782			
2017	35,766.67	32,190	29,084	6,683	1.00	6,683
2018	66,703.59	53,363	48,214	18,490	2.00	9,245
2019	558.28	391	353	205	3.00	68
2020	63,300.51	37,980	34,316	28,985	4.00	7,246
2022	24,688.05	9,875	8,922	15,766	6.00	2,628
	213,745.05	156,527	143,617	70,128		25,870

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.7 12.10

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 347.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1997	183.00	183	183			
2001	1,124,164.98	1,124,165	1,124,165			
2002	237,394.60	227,899	199,514	37,881	1.00	37,881
2003	269,249.53	247,710	216,857	52,393	2.00	26,196
2004	589,851.03	519,069	454,418	135,433	3.00	45,144
2005	363,169.88	305,063	267,067	96,103	4.00	24,026
2006	32,215.49	25,772	22,562	9,653	5.00	1,931
2008	148,764.62	107,111	93,770	54,995	7.00	7,856
2009	15,603.42	10,610	9,288	6,315	8.00	789
2010	25,913.81	16,585	14,519	11,395	9.00	1,266
2011	67,243.18	40,346	35,321	31,922	10.00	3,192
2012	211,775.19	118,594	103,823	107,952	11.00	9,814
2013	1,923,412.23	1,000,174	875,600	1,047,812	12.00	87,318
2014	304,208.62	146,020	127,833	176,376	13.00	13,567
2015	242,341.45	106,630	93,349	148,992	14.00	10,642
2016	777,191.88	310,877	272,156	505,036	15.00	33,669
2017	546,849.76	196,866	172,346	374,504	16.00	23,406
2018	1,210,058.27	387,219	338,990	871,068	17.00	51,239
2019	736,997.02	206,359	180,656	556,341	18.00	30,908
2020	6,328,792.35	1,518,910	1,329,726	4,999,066	19.00	263,109
2021	4,955,441.76	991,088	867,645	4,087,797	20.00	204,390
2022	7,313,707.05	1,170,193	1,024,442	6,289,265	21.00	299,489
2023	584,153.05	70,098	61,367	522,786	22.00	23,763
2024	90,855.29	7,268	6,363	84,492	23.00	3,674
2025	4,030.37	161	141	3,889	24.00	162
9999	4,085.00-	1,287-	1,147-	2,938-		175-
	28,099,482.83	8,853,683	7,890,954	20,208,529		1,203,256

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.8 4.28

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 348.00 OTHER TANGIBLE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2003	5,843.07	5,376	4,458	1,385	2.00	692
2004	20,479.05	18,022	14,946	5,533	3.00	1,844
2006	12,840.00	10,272	8,519	4,321	5.00	864
2007	694,887.82	528,115	437,973	256,915	6.00	42,819
2015	1,357.57	597	495	863	14.00	62
2019	52,243.29	14,628	12,131	40,112	18.00	2,228
2020	7,924.33	1,902	1,577	6,347	19.00	334
2025	10,500,000.00	420,000	348,312	10,151,688	24.00	422,987
2026	3,250,000.00	32,500	26,953	3,223,047	24.75	130,224
	14,545,575.13	1,031,412	855,364	13,690,211		602,054

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.7 4.14

PART VIII. EXPERIENCED AND ESTIMATED NET SALVAGE

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2021 TRANSACTION YEAR				
303.20	20,254.74			
303.61			4,483.73-	4,483.73-
304.15	126,490.86	666,811.69		666,811.69-
304.20	2,974.34	37,171.02		37,171.02-
304.30	496,969.98	137,849.62		137,849.62-
304.61		1,346.07	4,483.73	3,137.66
304.62		18,876.94		18,876.94-
305.00	10,586.76	467.17		467.17-
306.00	507.53	450.15		450.15-
307.00	36,953.56	5,700.51		5,700.51-
311.00	270,914.29	193,743.82		193,743.82-
320.00	2,230,482.23	890,085.40		890,085.40-
320.30	33,915.10	1,370.70		1,370.70-
320.37	10,486.03			
330.00	256,778.51	1,561,680.99		1,561,680.99-
331.00	15,748,750.26	8,196,453.86	282,490.53	7,913,963.33-
333.00	7,520,801.90	2,681,541.01	1,799.10	2,679,741.91-
334.00	5,495,660.10	1,021,270.85	331,737.56	689,533.29-
335.00	2,860,930.58	1,074,172.62	11,562.11	1,062,610.51-
340.00	35,664,062.09	78,720.20	325.05	78,395.15-
341.00		16,299.55-	219,365.56	235,665.11
343.00	162,936.71	40,863.25		40,863.25-
344.00		5,126.37		5,126.37-
346.00	738,074.13	49,301.95		49,301.95-
347.00	203,387.56	8,339.46		8,339.46-
348.00	5,662.47			
	71,897,579.73	16,655,044.10	847,279.91	15,807,764.19-

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2022 TRANSACTION YEAR				
304.15	981,518.44	850,320.81		850,320.81-
304.20	545,894.57	23,865.76		23,865.76-
304.30	2,017,524.85	52,542.41		52,542.41-
304.36	662.50			
304.61		6,818.30		6,818.30-
304.62	193,622.53	46,017.09		46,017.09-
304.63	3,204.02	79,910.95		79,910.95-
305.00	228,547.61	299,889.33		299,889.33-
306.00	152,202.89			
307.00	158,236.88	55,144.80		55,144.80-
310.00	4,791.22			
311.00	1,206,205.82	350,411.61		350,411.61-
320.00	3,732,867.80	1,520,577.41		1,520,577.41-
320.30	32,480.56	299,375.44		299,375.44-
320.37	18,895.53			
330.00	287,248.73	3,396,011.14		3,396,011.14-
331.00	19,475,471.04	13,983,952.63	111,611.62	13,872,341.01-
333.00	6,765,263.95	2,505,397.99	2,218.42	2,503,179.57-
334.00	9,009,490.02	3,625,834.72	54,380.07	3,571,454.65-
335.00	1,654,590.34	1,281,342.15	6,290.78	1,275,051.37-
340.00	45,059,382.50	67,823.74	8,592.94	59,230.80-
341.00		1,127.48	820,242.37	819,114.89
342.00	63,146.52			
343.00	237,075.29	38,089.15		38,089.15-
344.00	680,132.13	8,395.86		8,395.86-
345.00	332,927.29	590.23		590.23-
346.00	352,393.47	165,439.94		165,439.94-
347.00	260,681.45	105,946.50		105,946.50-
	93,454,457.95	28,764,825.44	1,003,336.20	27,761,489.24-

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2023 TRANSACTION YEAR				
303.99		187,240.69		187,240.69-
304.15	1,049,407.99	1,347,385.51	16,646.12	1,330,739.39-
304.20	180,247.79	5,124.29		5,124.29-
304.30	1,194,390.23	577,759.84		577,759.84-
304.36	87,877.15	46,310.05		46,310.05-
304.61		3,054.70		3,054.70-
304.62	716,794.67	93,864.89	17,222.45	76,642.44-
304.63	53,693.04	10,616.52	179,085.92	168,469.40
305.00		82,472.51		82,472.51-
306.00	45,849.11			
307.00	66,175.74	24,653.93		24,653.93-
311.00	953,968.42	668,359.99		668,359.99-
320.00	3,172,238.13	1,756,394.87	1,008.96	1,755,385.91-
320.30	24,603.59	251,349.41		251,349.41-
320.37	56,442.68	31,250.62		31,250.62-
330.00	482,903.31	964,254.76		964,254.76-
331.00	20,391,021.39	14,252,110.03	17,964.39	14,234,145.64-
333.00	425,089.79	3,669,065.20	2,077.14	3,666,988.06-
334.00	13,222,587.52	5,124,712.08	133,771.79	4,990,940.29-
335.00	483,077.84	1,914,621.87	7,157.08	1,907,464.79-
340.00	9,055,316.01	108,538.23	26,720.50	81,817.73-
341.00	7,463,342.24	296.70		296.70-
343.00	64,888.55	82,392.74	1,447.32	80,945.42-
344.00	203,402.36	14,249.75		14,249.75-
345.00	4,890.96	1,511.22		1,511.22-
346.00	592,870.93	98,662.08	41.84	98,620.24-
347.00	75,764.06	60,820.63	58,690.15	2,130.48-
	60,066,843.50	31,377,073.11	461,833.66	30,915,239.45-

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2024 TRANSACTION YEAR				
303.99		30,641.92		30,641.92-
304.15	568,100.85	663,688.58		663,688.58-
304.20	308,877.67	13,597.23		13,597.23-
304.30	1,642,429.14	86,345.96		86,345.96-
304.36	69,655.48	14,403.00		14,403.00-
304.61	12,464.53	12,663.68		12,663.68-
304.62	275,863.81	16,484.03	22,895.00	6,410.97
305.00	2,449,346.79	2,626,424.80		2,626,424.80-
306.00	30,034.21-			
307.00	98,170.31	5,033.55-		5,033.55
310.00	11,286.30	153,908.08		153,908.08-
311.00	1,583,329.42	397,790.24		397,790.24-
320.00	2,395,315.41	784,973.61		784,973.61-
320.30	270,019.62	114,266.00		114,266.00-
320.37	122,508.17	40,319.00		40,319.00-
330.00	134,739.43	532,968.08		532,968.08-
331.00	19,830,975.18	24,550,554.84	4,186.38	24,546,368.46-
333.00	6,399,327.14	4,313,651.68	4,559.93	4,309,091.75-
334.00	14,003,639.39	5,781,087.07	72,638.05	5,708,449.02-
335.00	1,250,422.76	1,445,929.80	6,135.99	1,439,793.81-
340.00	20,835,901.44	38,977.17		38,977.17-
341.00	2,219,372.31	19,994.12		19,994.12-
342.00		81.41		81.41-
343.00	128,429.61	74,897.82	16,250.00	58,647.82-
344.00	98,351.90	5,012.85		5,012.85-
345.00	3,813.71	222.02-		222.02
346.00	141,862.73	82,495.63		82,495.63-
347.00		14,488.60		14,488.60-
	74,824,168.89	41,810,389.63	126,665.35	41,683,724.28-

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2025 TRANSACTION YEAR				
303.61		17.00		17.00-
303.99		25,028.29		25,028.29-
304.15	658,380.59	258,388.50		258,388.50-
304.20	119,811.36	680,699.50		680,699.50-
304.30	1,751,579.19	531,021.00		531,021.00-
304.61	5,008.27	80,495.49		80,495.49-
304.62	716,372.28			
304.63	579,818.43	689.50	1,379.37	689.87
305.00	1,500,449.87	1,747,437.35		1,747,437.35-
306.00	53,236.92	68,290.00		68,290.00-
307.00	16,907.95	4,014.95		4,014.95-
310.00	52,489.56	12,312.30		12,312.30-
311.00	1,082,608.15	668,075.39		668,075.39-
320.00	2,327,453.26	1,240,342.54		1,240,342.54-
320.30		118,051.24		118,051.24-
320.37	14,200.91	114,835.50		114,835.50-
330.00	921,110.92	262,619.55		262,619.55-
331.00	19,511,036.34	4,306,689.53	928.30	4,305,761.23-
333.00	8,841,278.84	6,133,677.54	1,943.40	6,131,734.14-
334.00	8,307,105.89	3,407,295.92	46,948.35	3,360,347.57-
335.00	757,326.78	1,312,917.01		1,312,917.01-
340.00	15,080,414.27	28,957.44		28,957.44-
341.00	129,225.82	255.00	2,798,982.38	2,798,727.38
342.00		43.21-		43.21
343.00	238,410.20	285,610.63	29,144.34	256,466.29-
344.00	23,577.37	4,920.17		4,920.17-
345.00	10,139.46			
346.00	263,930.23	82,465.94		82,465.94-
347.00	89,335.38	182,500.77	3,040.84	179,459.93-
	63,051,208.24	21,557,564.84	2,882,366.98	18,675,197.86-
TOTAL	363,294,258.31	140,164,897.12	5,321,482.10	134,843,415.02-

VOLUME 12

PENNSYLVANIA-AMERICAN WATER COMPANY

2025 GENERAL BASE RATE CASE
R-2025-3057983 (WATER)
R-2025-3058051 (WASTEWATER)

EXHIBIT NO. 11-C
DEPRECIATION STUDY

WATER OPERATIONS
AS OF JUNE 30, 2027

EXHIBIT NO. 11-C - DEPRECIATION STUDY
WATER OPERATIONS
AS OF JUNE 30, 2027

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

PENNSYLVANIA-AMERICAN WATER COMPANY

MECHANICSBURG, PENNSYLVANIA

WATER OPERATIONS

2027 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WATER PLANT
AS OF JUNE 30, 2027

Prepared by:

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

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

PENNSYLVANIA-AMERICAN WATER COMPANY

Mechanicsburg, Pennsylvania

WATER OPERATIONS

2027 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WATER PLANT
AS OF JUNE 30, 2027

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Mechanicsburg, Pennsylvania

Gannett Fleming
Valuation and Rate Consultants, LLC

300 Sterling Parkway, Suite 200
Mechanicsburg, PA 17050
717.763.7211

October 31, 2025

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

Attention Dominic DeGrazia
Director Rates and Regulatory

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to water plant as of June 30, 2027. The results of our study as of June 30, 2026 are presented in our report titled "2026 Depreciation Study - Calculated Annual Depreciation Accruals Related to Water Plant as of June 30, 2026". The same methods, procedures and estimates are used in both studies.

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

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC



JOHN J. SPANOS
President



FREDERICK B. JOHNSTON, JR.
Associate Project Manager

JJS:mle

084761.100

TABLE OF CONTENTS

PART I. RESULTS OF STUDY I-1
Description of Summary Tabulations I-2
Description of Detailed Tabulations I-2

Table 1. Development of Net Original Cost as of June 30, 2027 ..... I-3
Table 2. Summary of Estimated Survivor Curve, Original Cost, Book Depreciation Reserve and Calculated Annual Depreciation Accruals Related to Water Plant as of June 30, 2027 ..... I-5
Table 3. Bringforward to June 30, 2027, of the Book Reserve as of June 30, 2026 ..... I-8
Table 4. Calculation of Depreciation Accruals for the Twelve Months Ended June 30, 2027 ..... I-10
Table 5. Amortization of Experienced and Estimated Net Salvage I-12

PART II. DETAILED DEPRECIATION CALCULATIONS II-1
Cumulative Depreciated Original Cost II-2
Net Utility Plant in Service II-7

PART III. EXPERIENCED AND ESTIMATED NET SALVAGE III-1

PART I. RESULTS OF STUDY

PENNSYLVANIA-AMERICAN WATER COMPANY

WATER OPERATIONS

DEPRECIATION STUDY

RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Tables 1 through 5 presented on pages I-3 through I-14 summarize the results of the depreciation study as of June 30, 2027. Table 1 sets forth the development of the net original cost by account as of June 30, 2027. Table 2 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve as of June 30, 2027, future book accruals, calculated annual accrual amount and rate, and composite remaining life for plant in service. Table 3 presents the bringforward of the book reserve to June 30, 2027. Table 4 sets forth the calculation of the depreciation accruals for the twelve months ended June 30, 2027. Table 5 presents the annual amortization of experienced and estimated net salvage based on the period 2022 through 2026.

DESCRIPTION OF DETAILED TABULATIONS

The supporting data for the depreciation calculations are presented in account sequence in the section beginning on page II-7. The original cost, calculated accrued depreciation, allocated book reserve, future accruals, remaining life and annual accrual are shown for each vintage of each account or subaccount. The amounts of regular retirements, gross salvage and cost of removal are set forth by account for the years 2022 through 2026, beginning on pages III-2 through III-6.

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

TABLE 1. DEVELOPMENT OF NET ORIGINAL COST AS OF JUNE 30, 2027

	DEPRCIABLE GROUP	ORIGINAL COST AS OF JUNE 30, 2027	- CUSTOMER ADVANCES	- CONTRIBUTIONS IN AID OF CONSTRUCTION	- EXCLUDED PROPERTY	= NET ORIGINAL COST AS OF JUNE 30, 2027
	(1)	(2)	(3)	(4)	(5)	(6)
INTANGIBLE PLANT						
301.00	ORGANIZATION	805,469.99				805,469.99
302.00	FRANCHISES AND CONSENTS	2,404,599.20				2,404,599.20
303.00	MISCELLANEOUS INTANGIBLE PLANT	15,572.16				15,572.16
	TOTAL INTANGIBLE PLANT	**3,225,641.35**	**0.00**	**0.00**	**0.00**	**3,225,641.35**
NONDEPRECIABLE PLANT						
303.20	POWER AND PUMPING LAND	6,964,439.32				6,964,439.32
303.30	PURIFICATION LAND	2,615,843.70				2,615,843.70
303.40	TRANSMISSION AND DISTRIBUTION LAND AND RIGHTS OF WAY	3,763,192.13		236,432.20		3,526,759.93
303.50	DISTRIBUTION RESERVOIRS AND STANDPIPES LAND	2,108,101.88				2,108,101.88
303.51	TRANSMISSION AND DISTRIBUTION - LAND	2,765,529.82				2,765,529.82
303.52	TRANSMISSION AND DISTRIBUTION - RIGHTS OF WAY	5,379,019.40				5,379,019.40
303.61	OFFICE LAND	6,496,092.38				6,496,092.38
	TOTAL NONDEPRECIABLE PLANT	**30,092,218.63**	**0.00**	**236,432.20**	**0.00**	**29,855,786.43**
DEPRECIABLE PLANT						
303.14	WATER RIGHTS - HIBERNIA	1,942,822.51				1,942,822.51
303.35	WASTE HANDLING AND TREATMENT LAND	155,025.17				155,025.17
303.99	COMPREHENSIVE PLANNING STUDIES	16,371,260.42				16,371,260.42
304.15	OTHER WATER SOURCE STRUCTURES	123,448,676.60				123,448,676.60
304.20	POWER AND PUMPING STRUCTURES	139,672,088.92		2,105,906.27	41,310.00	137,524,872.65
304.30	PURIFICATION BUILDINGS	527,193,836.51		169,605.01	230,375.00	526,793,856.50
304.36	WASTE HANDLING AND TREATMENT STRUCTURES	28,441,581.66				28,441,581.66
304.38	WASTE HANDLING AND TREATMENT STRUCTURES PAINTING	1,403,438.95				1,403,438.95
304.39	PURIFICATION BUILDINGS - TANK PAINTING	968,751.90				968,751.90
304.61	OFFICE BUILDINGS	44,423,653.49		60,000.00	12,834.00	44,350,819.49
304.62	STORES, SHOP AND GARAGE BUILDINGS	73,755,241.18		301,029.00		73,454,212.18
304.63	MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	6,231,993.48				6,231,993.48
305.00	COLLECTING AND IMPOUNDING RESERVOIRS	192,418,669.59		3,575.00		192,415,094.59
306.00	LAKE, RIVER AND OTHER INTAKES	20,560,219.54		41,551.00		20,518,668.54
307.00	WELLS AND SPRINGS	14,668,826.50		307,067.27		14,361,759.23
310.00	POWER GENERATION EQUIPMENT	27,152,258.08		297,740.91	26,561.00	26,827,956.17
311.20	PUMPING EQUIPMENT - ELECTRIC PUMPING EQUIPMENT	29,471,014.10		1,964,196.05	116,716.00	27,390,102.05
311.50	PUMPING EQUIPMENT - OTHER	32,503,723.86				32,503,723.86
311.52	PUMPING EQUIPMENT - SOURCE OF SUPPLY	11,405,624.54				11,405,624.54
311.53	PUMPING EQUIPMENT - WATER TREATMENT	48,154,022.10				48,154,022.10
311.54	PUMPING EQUIPMENT - TRANSMISSION AND DISTRIBUTION	9,832,787.23				9,832,787.23
320.10	PURIFICATION SYSTEM - LARGE STRUCTURES	314,934,940.14		69,357.27	627,852.00	314,237,730.87
320.18	PURIFICATION SYSTEM - LARGE STRUCTURES PAINT	103,245.73				103,245.73
320.19	PURIFICATION SYSTEM - LARGE STRUCTURES PAINT	4,370,190.90				4,370,190.90
320.20	PURIFICATION SYSTEM - CHEMICAL TREATMENT	167,612,881.80		42,367.00		167,570,514.80
320.29	PURIFICATION SYSTEM - CHEMICAL TREATMENT PAINT	8,167.87				8,167.87
320.30	GRANULAR ACTIVATED CARBON	24,011,056.03				24,011,056.03
320.37	WASTE HANDLING AND TREATMENT - EQUIPMENT	20,634,880.99				20,634,880.99
330.00	DISTRIBUTION RESERVOIRS AND STANDPIPES	169,038,646.82		3,099,463.51		165,939,183.31

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

TABLE 1. DEVELOPMENT OF NET ORIGINAL COST AS OF JUNE 30, 2027

	DEPRCIABLE GROUP	ORIGINAL COST AS OF JUNE 30, 2027	- CUSTOMER ADVANCES	- CONTRIBUTIONS IN AID OF CONSTRUCTION	- EXCLUDED PROPERTY	= NET ORIGINAL COST AS OF JUNE 30, 2027
	(1)	(2)	(3)	(4)	(5)	(6)
330.10	ELEVATED TANKS AND STANDPIPES	18,098,701.47				18,098,701.47
330.20	GROUND LEVEL FACILITIES	19,120,765.30				19,120,765.30
330.30	BELOW GRADE FACILITIES	818,707.23				818,707.23
330.40	CLEARWELL	19,670,178.17				19,670,178.17
330.58	DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	2,918,573.79				2,918,573.79
330.59	DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	53,416,355.07				53,416,355.07
331.00	MAINS AND ACCESSORIES	4,207,821,412.61	56,919,445.67	275,451,171.14	502,366.00	3,874,948,429.80
333.00	SERVICES	932,382,002.72	12,107,810.75	17,115,757.92		903,158,434.05
334.00	METERS AND METER INSTALLATIONS	338,280,864.34	161,259.00	1,882,095.57		336,237,509.77
335.00	FIRE HYDRANTS	180,638,306.42	3,321,247.74	5,751,770.81		171,565,287.87
340.10	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	10,028,092.80				10,028,092.80
340.20	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS AND PERIPHERAL EQUIPMENT	24,026,537.41				24,026,537.41
340.30	OFFICE FURNTIRE AND EQUIPMENT - COMPUTER SOFTWARE	82,506,778.19				82,506,778.19
340.31	OFFICE FURNITURE AND EQUIPMENT - COMPUTER SOFTWARE - ENTERPRISE SOLUTIONS	6,584,096.28				6,584,096.28
340.50	OFFICE FURNITURE AND EQUIPMENT - OTHER OFFICE EQUIPMENT	37,862.31		354.00		37,508.31
341.00	TRANSPORTATION EQUIPMENT - NOT CLASSIFIED	38,598.10				38,598.10
341.10	TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS	87,782,007.23				87,782,007.23
341.20	TRANSPORTATION EQUIPMENT - EQUIPMENT	15,276,635.39				15,276,635.39
341.30	TRANSPORTATION EQUIPMENT - AUTOS	2,022,390.21				2,022,390.21
341.40	TRANSPORTATION EQUIPMENT - OTHER	7,685,814.36				7,685,814.36
342.00	STORES EQUIPMENT	477,133.85				477,133.85
343.00	TOOLS AND WORK EQUIPMENT	89,135,791.47		61.00		89,135,730.47
344.00	LABORATORY EQUIPMENT	2,409,469.39				2,409,469.39
345.00	POWER OPERATED EQUIPMENT	3,091,859.26				3,091,859.26
346.00	COMMUNICATION EQUIPMENT - EQUIPMENT	5,690,311.29		169,789.89		5,520,521.40
346.10	COMMUNICATION EQUIPMENT - NON-TELEPHONE	16,484,382.67				16,484,382.67
346.19	COMMUNICATION EQUIPMENT - REMOTE CONTROL AND INSTRUMENTATION	19,797,455.43				19,797,455.43
346.20	COMMUNICATION EQUIPMENT - TELEPHONE	191,017.10				191,017.10
347.00	MISCELLANEOUS EQUIPMENT	27,214,953.42		4,085.00		27,210,868.42
348.00	OTHER TANGIBLE EQUIPMENT	29,260,575.13				29,260,575.13
	TOTAL DEPRECIABLE PLANT	**8,253,797,155.02**	**72,509,763.16**	**308,836,943.62**	**1,558,014.00**	**7,870,892,434.24**
	TOTAL UTILITY PLANT IN SERVICE	**8,287,115,015.00**	**72,509,763.16**	**309,073,375.82**	**1,558,014.00**	**7,903,973,862.02**

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF JUNE 30, 2027

	DEPRECIABLE GROUP	SURVIVOR CURVE		NET ORIGINAL COST AS OF JUNE 30, 2027	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)
INTANGIBLE PLANT									
301.00	ORGANIZATION	NONDEPR.		805,469.99					
302.00	FRANCHISES AND CONSENTS	NONDEPR.		2,404,599.20					
303.00	MISCELLANEOUS INTANGIBLE PLANT	NONDEPR.		15,572.16					
	TOTAL INTANGIBLE PLANT			**3,225,641.35**					
NONDEPRECIABLE PLANT									
303.20	POWER AND PUMPING LAND	NONDEPR.		6,964,439.32					
303.30	PURIFICATION LAND	NONDEPR.		2,615,843.70					
303.40	TRANSMISSION AND DISTRIBUTION LAND AND RIGHTS OF WAY	NONDEPR.		3,526,759.93					
303.50	DISTRIBUTION RESERVOIRS AND STANDPIPES LAND	NONDEPR.		2,108,101.88					
303.51	TRANSMISSION AND DISTRIBUTION - LAND	NONDEPR.		2,765,529.82					
303.52	TRANSMISSION AND DISTRIBUTION - RIGHTS OF WAY	NONDEPR.		5,379,019.40					
303.61	OFFICE LAND	NONDEPR.		6,496,092.38					
	TOTAL NONDEPRECIABLE PLANT			**29,855,786.43**					
DEPRECIABLE PLANT									
303.14	WATER RIGHTS - HIBERNIA	25-SQ		1,942,822.51	1,942,823	0	0	-	-
303.35	WASTE HANDLING AND TREATMENT LAND	100-R3	*	155,025.17	134,809	20,216	1,468	0.95	13.8
303.99	COMPREHENSIVE PLANNING STUDIES	5-SQ		16,371,260.42	13,327,260	3,044,000	1,244,093	7.60	2.4
304.15	OTHER WATER SOURCE STRUCTURES	50-S0.5		123,448,676.60	19,563,527	103,885,150	3,334,713	2.70	31.2
304.20	POWER AND PUMING STRUCTURES								
	LARGE STRUCTURES	75-S0.5	*	56,902,088.69	12,341,242	44,560,848	1,657,990	2.91	26.9
	OTHER STRUCTURES	55-R3		80,622,783.96	12,957,946	67,664,838	2,045,543	2.54	33.1
	TOTAL ACCOUNT 304.20			137,524,872.65	25,299,188	112,225,686	3,703,533	2.69	30.3
304.30	PURIFICATION BUILDINGS								
	LARGE STRUCTURES	55-S1	*	446,975,678.36	130,945,249	316,030,429	11,285,566	2.52	28.0
	OTHER STRUCTURES	60-R3		79,818,178.14	17,498,361	62,319,817	1,463,015	1.83	42.6
	TOTAL ACCOUNT 304.30			526,793,856.50	148,443,610	378,350,246	12,748,581	2.42	29.7
304.36	WASTE HANDLING AND TREATMENT STRUCTURES	55-S1	*	28,441,581.66	9,825,291	18,616,291	1,010,812	3.55	18.4
304.38	WASTE HANDLING AND TREATMENT STRUCTURES PAINTING	10-SQ		1,403,438.95	875,824	527,615	131,904	9.40	4.0
304.39	PURIFICATION BUILDINGS - TANK PAINTING	10-SQ		968,751.90	463,103	505,649	84,275	8.70	6.0
304.61	OFFICE BUILDINGS								
	LARGE STRUCTURES	55-S0	*	29,028,974.19	9,917,838	19,111,136	1,033,559	3.56	18.5
	OTHER OTHER STRUCTURES	50-R3		15,321,845.30	5,070,910	10,250,935	331,492	2.16	30.9
	TOTAL ACCOUNT 304.61			44,350,819.49	14,988,748	29,362,071	1,365,051	3.08	21.5

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF JUNE 30, 2027

	DEPRECIABLE GROUP	SURVIVOR CURVE		NET ORIGINAL COST AS OF JUNE 30, 2027	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)
304.62	STORES, SHOP AND GARAGE BUILDINGS								
	LARGE STRUCTURES	55-S0.5	*	59,397,331.61	21,575,638	37,821,694	1,383,448	2.33	27.3
	OTHER OTHER STRUCTURES	45-R3		14,056,880.57	4,690,258	9,366,623	275,922	1.96	33.9
	TOTAL ACCOUNT 304.62			73,454,212.18	26,265,896	47,188,317	1,659,370	2.26	28.4
304.63	MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	35-S0.5		6,231,993.48	4,586,916	1,645,077	70,315	1.13	23.4
	TOTAL ACCOUNT 304.00			942,618,203.41	250,312,103	692,306,102	24,108,554	2.56	28.7
305.00	COLLECTING AND IMPOUNDING RESERVOIRS								
	LARGE RESERVOIRS	130-R2	*	180,995,575.98	22,527,171	158,468,405	2,596,022	1.43	61.0
	OTHER RESERVOIRS	75-R3		11,419,518.61	1,352,984	10,066,535	180,570	1.58	55.7
	TOTAL ACCOUNT 305.00			192,415,094.59	23,880,155	168,534,940	2,776,592	1.44	60.7
306.00	LAKE, RIVER AND OTHER INTAKES								
	LARGE RESERVOIRS	55-S1.5	*	12,329,112.16	5,871,850	6,457,262	272,718	2.21	23.7
	OTHER RESERVOIRS	50-S0.5		8,189,556.38	2,189,022	6,000,534	210,270	2.57	28.5
	TOTAL ACCOUNT 306.00			20,518,668.54	8,060,872	12,457,796	482,988	2.35	25.8
307.00	WELLS AND SPRINGS	55-S0		14,361,759.23	5,289,150	9,072,609	305,094	2.12	29.7
310.00	POWER GENERATION EQUIPMENT	45-S0.5		26,827,956.17	8,911,505	17,916,451	671,718	2.50	26.7
	PUMPING EQUIPMENT								
311.20	ELECTRIC PUMPING EQUIPMENT	39-S0		27,390,102.05	7,081,155	20,308,947	895,902	3.27	22.7
311.50	OTHER	39-S0		32,503,723.86	3,329,148	29,174,576	1,237,149	3.81	23.6
311.52	SOURCE OF SUPPLY	39-S0		11,405,624.54	3,803,321	7,602,304	344,801	3.02	22.0
311.53	WATER TREATMENT	39-S0		48,154,022.10	28,566,664	19,587,358	1,214,043	2.52	16.1
311.54	TRANSMISSION AND DISTRIBUTION	39-S0		9,832,787.23	3,292,848	6,539,939	300,917	3.06	21.7
	TOTAL ACCOUNT 311.00			129,286,259.78	46,073,136	83,213,124	3,992,812	3.09	20.8
	PURIFICATION SYSTEM								
320.10	LARGE STRUCTURES								
	LARGE STRUCTURES	50-S1	*	293,129,033.34	101,452,087	191,676,947	7,730,498	2.64	24.8
	OTHER OTHER STRUCTURES	55-R3		21,108,697.53	5,052,491	16,056,207	429,455	2.03	37.4
	TOTAL ACCOUNT 320.10			314,237,730.87	106,504,578	207,733,154	8,159,953	2.60	25.5
320.18	LARGE STRUCTURES PAINT	10-SQ		103,245.73	103,246	0	0	-	-
320.19	LARGE STRUCTURES PAINT	10-SQ		4,370,190.90	3,595,944	774,247	159,203	3.64	4.9
320.20	CHEMICAL TREATMENT	42-R0.5		167,570,514.80	48,496,440	119,074,075	5,243,263	3.13	22.7
320.29	CHEMICAL TREATMENT PAINT	FULLY ACCRUED		8,167.87	8,168	0	0	-	-
320.30	GRANULAR ACTIVATED CARBON	11-L0.5		24,011,056.03	12,899,016	11,112,040	2,034,065	8.47	5.5
320.37	WASTE HANDLING AND TREATMENT - EQUIPMENT	30-R3		20,634,880.99	11,526,826	9,108,055	509,089	2.47	17.9
	TOTAL ACCOUNT 320.00			530,935,787.19	183,134,218	347,801,571	16,105,573	3.03	21.6
330.00	DISTRIBUTION RESERVOIRS AND STANDPIPES	65-S0.5		165,939,183.31	53,054,521	112,884,662	2,923,561	1.76	38.6
330.10	ELEVATED TANKS AND STANDPIPES	65-S0.5		18,098,701.47	3,647,939	14,450,762	353,449	1.95	40.9
330.20	GROUND LEVEL FACILITIES	65-S0.5		19,120,765.30	4,502,857	14,617,908	364,457	1.91	40.1
330.30	BELOW GRADE FACILITIES	65-S0.5		818,707.23	226,261	592,446	15,142	1.85	39.1
330.40	CLEARWELL	65-S0.5		19,670,178.17	3,983,199	15,686,979	385,806	1.96	40.7
330.58	DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	10-SQ		2,918,573.79	2,441,720	476,854	71,535	2.45	6.7
330.59	DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	10-SQ		53,416,355.07	35,285,415	18,130,940	3,252,002	6.09	5.6
	TOTAL ACCOUNT 330.00			279,982,464.34	103,141,912	176,840,551	7,365,952	2.63	24.0

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF JUNE 30, 2027

	DEPRECIABLE GROUP	SURVIVOR CURVE	NET ORIGINAL COST AS OF JUNE 30, 2027	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
331.00	MAINS AND ACCESSORIES	90-R2	3,874,948,429.80	495,097,115	3,379,851,315	57,427,671	1.48	58.9
333.00	SERVICES	65-R2.5	903,158,434.05	174,275,927	728,882,507	17,277,194	1.91	42.2
334.00	METERS AND METER INSTALLATIONS	20-L1.5	336,237,509.77	111,988,357	224,249,153	20,302,642	6.04	11.0
335.00	FIRE HYDRANTS	60-R2	171,565,287.87	28,748,652	142,816,636	3,773,506	2.20	37.8
340.00	OFFICE FURNITURE AND EQUIPMENT							
	FURNITURE	20-SQ	10,028,092.80	3,277,350	6,750,743	600,090	5.98	11.2
	COMPUTERS AND PERIPHERAL EQUIPMENT	5-SQ	24,026,537.41	11,720,410	12,306,127	6,294,551	26.20	2.0
	COMPUTER SOFTWARE	5-SQ	82,506,778.19	36,401,179	46,105,599	22,591,585	27.38	2.0
	COMPUTER SOFTWARE - ENTERPRISE SOLUTIONS	10-SQ	6,584,096.28	794,836	5,789,260	655,483	9.96	8.8
	OTHER OFFICE EQUIPMENT	10-SQ	37,508.31	6,252	31,256	8,302	22.13	3.8
	TOTAL ACCOUNT 340.00		123,183,012.99	52,200,027	70,982,985	30,150,011	24.48	2.4
341.00	TRANSPORATION EQUIPMENT							
	NOT CLASSIFIED	10-L2.5	38,598.10	12,082	26,516	4,111	10.65	6.5
	LIGHT DUTY TRUCKS	10-L2.5	87,782,007.23	52,533,751	35,248,256	6,924,709	7.89	5.1
	EQUIPMENT	10-L2.5	15,276,635.39	14,762,420	514,215	155,768	1.02	3.3
	AUTOS	10-L2.5	2,022,390.21	2,022,390	0	0	-	-
	OTHER	10-L2.5	7,685,814.36	7,323,470	362,344	87,798	1.14	4.1
	TOTAL ACCOUNT 341.00		112,805,445.29	76,654,113	36,151,331	7,172,386	6.36	5.0
342.00	STORES EQUIPMENT	20-SQ	477,133.85	191,361	285,773	30,698	6.43	9.3
343.00	TOOLS AND WORK EQUIPMENT	20-SQ	89,135,730.47	23,610,554	65,525,176	4,666,300	5.24	14.0
344.00	LABORATORY EQUIPMENT	20-SQ	2,409,469.39	943,085	1,466,384	181,076	7.52	8.1
345.00	POWER OPERATED EQUIPMENT	21-S0.5	3,091,859.26	1,905,602	1,186,257	109,779	3.55	10.8
346.00	COMUNICATION EQUIPMENT							
	EQUIPMENT	15-SQ	5,520,521.40	1,818,790	3,701,731	341,816	6.19	10.8
	NON-TELEPHONE	15-SQ	16,484,382.67	4,598,270	11,886,113	1,169,873	7.10	10.2
	REMOTE CONTROL AND INSTRUMENTATION	10-SQ	19,797,455.43	4,145,987	15,651,468	2,057,010	10.39	7.6
	TELEPHONE	10-SQ	191,017.10	141,625	49,392	22,985	12.03	2.1
	TOTAL ACCOUNT 346.00		41,993,376.60	10,704,672	31,288,704	3,591,684	8.55	8.7
347.00	MISCELLANEOUS EQUIPMENT	25-SQ	27,210,868.42	7,798,107	19,412,761	1,212,380	4.46	16.0
348.00	OTHER TANGIBLE EQUIPMENT	25-SQ	29,260,575.13	1,550,209	27,710,366	1,197,868	4.09	23.1
	TOTAL DEPRECIABLE PLANT		**7,870,892,434.24**	**1,629,875,724**	**6,241,016,708**	**204,148,039**	**2.59**	
	AMORTIZATION OF NET SALVAGE					**27,701,563**		
	TOTAL UTILITY PLANT IN SERVICE		**7,903,973,862.02**	**1,629,875,724**	**6,241,016,708**	**231,849,602**		

* LIFE SPAN PROCEDURE WAS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE.

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

TABLE 3. BRINGFORWARD TO JUNE 30, 2027, OF BOOK RESERVE AS OF JUNE 30, 2026

ACCOUNT	BOOK RESERVE BALANCE AS OF 06/30/2026		PROJECTED DEPRECIATION ACCRUALS		PROJECTED RETIREMENTS		PROJECTED COST OF REMOVAL		PROJECTED SALVAGE		ADJUSTMENTS AND ACQUISITIONS		PROJECTED BOOK RESERVE BALANCE AS OF 06/30/2027
(1)	(2)	+	(3)	-	(4)	-	(5)	+	(6)	+	(7)	=	(8)
303.14	1,942,823												1,942,823
303.35	133,333		1,476										134,809
303.61	0		452								(452)		0
303.99	11,619,274		1,707,986										13,327,260
304.15	15,444,350		4,119,177										19,563,527
304.20	21,395,205		3,903,983										25,299,188
304.30	139,333,040		11,141,091		1,471,392		559,129						148,443,610
304.36	8,792,092		1,033,199										9,825,291
304.38	743,896		131,928										875,824
304.39	378,827		84,276										463,103
304.61	13,575,391		1,412,905								452		14,988,748
304.62	24,883,032		1,639,347		231,064		32,350		6,931				26,265,896
304.63	4,589,096		27,437		31,509		1,890		3,782				4,586,916
305.00	20,782,153		3,737,002		300,000		339,000						23,880,155
306.00	7,554,525		506,347										8,060,872
307.00	4,957,929		331,221										5,289,150
310.00	8,188,777		722,728										8,911,505
311.20	5,828,049		1,311,827		41,646		17,075						7,081,155
311.50	2,913,518		1,193,628		551,772		226,226						3,329,148
311.52	3,446,321		357,000										3,803,321
311.53	27,290,584		1,276,080										28,566,664
311.54	2,980,164		312,684										3,292,848
320.10	103,986,933		7,930,646		3,785,316		1,627,685						106,504,578
320.18	103,246												103,246
320.19	3,436,872		159,072										3,595,944
320.20	43,183,756		5,527,184		150,000		64,500						48,496,440
320.29	8,168												8,168
320.30	10,245,118		2,653,898										12,899,016
320.37	10,952,554		574,272										11,526,826
330.00	49,403,016		3,651,505										53,054,521
330.10	3,290,822		357,117										3,647,939
330.20	4,131,913		370,944										4,502,857

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

TABLE 3. BRINGFORWARD TO JUNE 30, 2027, OF BOOK RESERVE AS OF JUNE 30, 2026

ACCOUNT	BOOK RESERVE BALANCE AS OF 06/30/2026		PROJECTED DEPRECIATION ACCRUALS		PROJECTED RETIREMENTS		PROJECTED COST OF REMOVAL		PROJECTED SALVAGE		ADJUSTMENTS AND ACQUISITIONS		PROJECTED BOOK RESERVE BALANCE AS OF 06/30/2027
(1)	(2)	+	(3)	-	(4)	-	(5)	+	(6)	+	(7)	=	(8)
330.30	210,865		15,396										226,261
330.40	3,591,759		391,440										3,983,199
330.58	2,370,212		71,508										2,441,720
330.59	33,858,975		2,729,995		1,303,555								35,285,415
331.00	433,347,090		69,831,939		5,180,715		2,901,199						495,097,115
333.00	170,313,381		20,948,972		11,634,536		5,351,890						174,275,927
334.00	93,095,796		24,072,283		3,836,833		1,381,258		38,369				111,988,357
335.00	25,919,593		5,184,541		1,183,659		1,171,823						28,748,652
340.10	2,637,160		675,939		19,249						(16,500)		3,277,350
340.20	9,250,048		4,698,492		2,228,130								11,720,410
340.30	33,961,388		16,802,498		14,362,707								36,401,179
340.31	505,030		829,464		539,658								794,836
340.50	6,407		4,735		21,390						16,500		6,252
341.00	7,882		4,200										12,082
341.10	46,569,736		6,001,827		43,968		444		6,600				52,533,751
341.20	14,562,296		200,124										14,762,420
341.30	2,022,390												2,022,390
341.40	7,221,254		102,216										7,323,470
342.00	161,753		29,737		129								191,361
343.00	19,387,098		4,690,203		348,319		128,878		10,450				23,610,554
344.00	866,063		213,110		129,608		6,480						943,085
345.00	1,785,262		120,340										1,905,602
346.00	1,347,776		471,313		258		41						1,818,790
346.10	3,585,121		1,073,803		52,288		8,366						4,598,270
346.19	3,337,980		1,633,581		711,702		113,872						4,145,987
346.20	143,617		24,372		22,728		3,636						141,625
347.00	7,890,954		1,267,614		1,124,348		337,304		101,191				7,798,107
348.00	855,364		694,845										1,550,209
TOTAL	**1,474,327,027**		**218,960,899**		**49,306,479**		**14,273,046**		**167,323**		**0**		**1,629,875,724**

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

TABLE 4. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED JUNE 30, 2027

ACCOUNT	NET ORIGINALCOST AS OF 6/30/2026	NET ORIGINALCOST AS OF 6/30/2027	ACCRUAL RATE	AVERAGE ACCRUALS	AMORTIZATION OF NET SALVAGE	PROJECTED DEPRECIATION ACCRUALS
(1)	(2)	(3)	(4)	(5)**	(6)	(7)=(5)+(6)
303.14	1,942,822.51	1,942,822.51	-			0
303.35	155,025.17	155,025.17	0.95	1,476		1,476
303.61	6,496,092.38	6,496,092.38			452	452
303.99	15,691,832.42	16,371,260.42	10.36	1,659,404	48,582	1,707,986
304.15	123,448,676.60	123,448,676.60	2.78	3,431,868	687,309	4,119,177
304.20	137,524,872.65	137,524,872.65	2.73	3,754,428	149,555	3,903,983
304.30	440,777,650.02	526,793,856.50	2.41	10,811,668	329,423	11,141,091
304.36	28,441,581.66	28,441,581.66	3.59	1,021,056	12,143	1,033,199
304.38	1,403,438.95	1,403,438.95	9.40	131,928		131,928
304.39	968,751.90	968,751.90	8.70	84,276		84,276
304.61	44,350,819.49	44,350,819.49	3.14	1,392,612	20,293	1,412,905
304.62	68,729,661.82	73,454,212.18	2.25	1,612,182	27,165	1,639,347
304.63	5,587,736.60	6,231,993.48	0.76	45,495	(18,058)	27,437
305.00	175,448,932.57	192,415,094.59	1.47	2,616,210	1,120,792	3,737,002
306.00	20,518,668.54	20,518,668.54	2.40	492,444	13,903	506,347
307.00	14,361,759.23	14,361,759.23	2.19	314,520	16,701	331,221
310.00	26,827,956.17	26,827,956.17	2.57	689,484	33,244	722,728
311.20	23,802,037.88	27,390,102.05	3.35	844,586	467,241	1,311,827
311.50	29,718,052.72	32,503,723.86	3.81	1,193,628		1,193,628
311.52	11,405,624.54	11,405,624.54	3.13	357,000		357,000
311.53	48,154,022.10	48,154,022.10	2.65	1,276,080		1,276,080
311.54	9,832,787.23	9,832,787.23	3.18	312,684		312,684
320.10	257,528,154.64	314,237,730.87	2.51	6,689,248	1,241,398	7,930,646
320.18	103,245.73	103,245.73	-			0
320.19	4,370,190.90	4,370,190.90	3.64	159,072		159,072
320.20	163,925,561.69	167,570,514.80	3.36	5,527,184		5,527,184
320.29	8,167.87	8,167.87	-			0
320.30	24,011,056.03	24,011,056.03	10.40	2,497,152	156,746	2,653,898
320.37	20,634,880.99	20,634,880.99	2.60	536,508	37,764	574,272
330.00	136,254,296.33	165,939,183.31	1.71	2,447,387	1,204,118	3,651,505
330.10	17,848,701.45	18,098,701.47	1.98	357,117		357,117
330.20	19,120,765.30	19,120,765.30	1.94	370,944		370,944
330.30	818,707.23	818,707.23	1.88	15,396		15,396
330.40	19,670,178.17	19,670,178.17	1.99	391,440		391,440
330.58	2,918,573.79	2,918,573.79	2.45	71,508		71,508
330.59	48,464,875.26	53,416,355.07	5.31	2,729,995		2,729,995

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

TABLE 4. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED JUNE 30, 2027

ACCOUNT	NET ORIGINALCOST AS OF 6/30/2026	NET ORIGINALCOST AS OF 6/30/2027	ACCRUAL RATE		AVERAGE ACCRUALS	AMORTIZATION OF NET SALVAGE	PROJECTED DEPRECIATION ACCRUALS
(1)	(2)	(3)	(4)		(5)**	(6)	(7)=(5)+(6)
331.00	3,721,242,316.55	3,874,948,429.80	1.50		57,009,281	12,822,658	69,831,939
333.00	848,543,220.92	903,158,434.05	1.91		16,740,603	4,208,369	20,948,972
334.00	304,640,967.93	336,237,509.77	6.34		20,346,284	3,725,999	24,072,283
335.00	165,807,649.31	171,565,287.87	2.23		3,764,131	1,420,410	5,184,541
340.10	10,047,341.52	10,028,092.80	6.24		626,302	49,637	675,939
340.20	22,888,705.33	24,026,537.41	20.00	*	4,698,492		4,698,492
340.30	88,254,942.97	82,506,778.19	20.00	*	16,802,498		16,802,498
340.31	696,707.17	6,584,096.28	13.76		829,464		829,464
340.50	58,898.31	37,508.31	10.00	*	4,735		4,735
341.00	38,598.10	38,598.10	10.89		4,200		4,200
341.10	82,028,852.87	87,782,007.23	7.90		6,745,565	(743,738)	6,001,827
341.20	15,276,635.39	15,276,635.39	1.31		200,124		200,124
341.30	2,022,390.21	2,022,390.21	-				0
341.40	7,685,814.36	7,685,814.36	1.33		102,216		102,216
342.00	477,262.57	477,133.85	6.23		29,729	8	29,737
343.00	82,457,473.95	89,135,730.47	5.32		4,585,014	105,189	4,690,203
344.00	2,539,076.96	2,409,469.39	8.32		205,411	7,699	213,110
345.00	3,091,859.26	3,091,859.26	3.88		119,964	376	120,340
346.00	5,520,779.62	5,520,521.40	6.65		367,122	104,191	471,313
346.10	13,878,764.28	16,484,382.67	7.10		1,073,803		1,073,803
346.19	12,716,948.75	19,797,455.43	10.02		1,633,581		1,633,581
346.20	213,745.05	191,017.10	12.10		24,372		24,372
347.00	28,099,482.83	27,210,868.42	4.28		1,182,054	85,560	1,267,614
348.00	14,545,575.13	29,260,575.13	4.14		694,845		694,845
TOTAL	**7,384,040,167.87**	**7,877,388,526.62**			**191,625,770**	**27,335,129**	**218,960,899**

* UTILIZING ACCRUAL RATE CONSISTENT WITH AMORTIZATION PERIOD TO MITIGATE ANOMALOUS CALCULATED ACCRUAL RATE.
** ANNUAL ACRUAL DEVELOPED BASED ON MONTHLY AVERAGES.

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

TABLE 5. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

	2022		2023		2024		PROJECTED 2025		PROJECTED 2026			
ACCOUNT	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	NET SALVAGE	SALVAGE ACCRUAL
(1)	(2) -	(3) +	(4) -	(5) +	(6) -	(7) +	(8) -	(9) +	(10) -	(11) =	(12)*	(13)=(12)/5
303.61								17.00			(17.00)	(3)
303.99				187,240.69		30,641.92		25,028.29			(242,910.90)	(48,582)
304.15		850,320.81	16,646.12	1,347,385.51		663,688.58		258,388.50			(3,103,137.28)	(620,627)
304.20		23,865.76		5,124.29		13,597.23		680,699.50		11,801.50	(735,088.28)	(147,018)
304.30		52,542.41		577,759.84		86,345.96		531,021.00		661,035.00	(1,908,704.21)	(381,741)
304.36				46,310.05		14,403.00					(60,713.05)	(12,143)
304.61		6,818.30		3,054.70		12,663.68		80,495.49			(103,032.17)	(20,606)
304.62		46,017.09	17,222.45	93,864.89	22,895.00	16,484.03			5,274.00	25,548.00	(136,522.56)	(27,305)
304.63		79,910.95	179,085.92	10,616.52			1,379.37	689.50	4,257.37	2,182.50	91,323.19	18,265
305.00		299,889.33		82,472.51		2,626,424.80		1,747,437.35		1,695,000.00	(6,451,223.99)	(1,290,245)
306.00								68,290.00		2,000.00	(70,290.00)	(14,058)
307.00		55,144.80		24,653.93		(5,033.55)		4,014.95		3,750.00	(82,530.13)	(16,506)
310.00						153,908.08		12,312.30			(166,220.38)	(33,244)
311.00		350,411.61		668,359.99		397,790.24		668,075.39		309,388.00	(2,394,025.23)	(478,805)
320.00		1,520,577.41	1,008.96	1,756,394.87		784,973.61		1,240,342.54		921,333.50	(6,222,612.97)	(1,244,523)
320.30		299,375.44		251,349.41		114,266.00		118,051.24			(783,042.09)	(156,608)
320.37				31,250.62		40,319.00		114,835.50		4,828.50	(191,233.62)	(38,247)
330.00		3,396,011.14		964,254.76		532,968.08		262,619.55		167,790.00	(5,323,643.53)	(1,064,729)
331.00	111,611.62	13,983,952.63	17,964.39	14,252,110.03	4,186.38	24,550,554.84	928.30	4,306,689.53		6,395,381.50	(63,353,997.84)	(12,670,800)
333.00	2,218.42	2,505,397.99	2,077.14	3,669,065.20	4,559.93	4,313,651.68	1,943.40	6,133,677.54		6,181,963.00	(22,792,956.52)	(4,558,591)
334.00	54,380.07	3,625,834.72	133,771.79	5,124,712.08	72,638.05	5,781,087.07	46,948.35	3,407,295.92	35,294.50	1,343,364.00	(18,939,261.03)	(3,787,852)
335.00	6,290.78	1,281,342.15	7,157.08	1,914,621.87	6,135.99	1,445,929.80		1,312,917.01		1,271,031.50	(7,206,258.48)	(1,441,252)
340.00	8,592.94	67,823.74	26,720.50	108,538.23		38,977.17		28,957.44			(208,983.14)	(41,797)
341.00	820,242.37	1,127.48		296.70		19,994.12	2,798,982.38	255.00	7,127.57	514.00	3,604,165.02	720,833
342.00						81.41		(43.21)			(38.20)	(8)
343.00		38,089.15	1,447.32	82,392.74	16,250.00	74,897.82	29,144.34	285,610.63	12,594.34	155,325.00	(576,879.34)	(115,376)
344.00		8,395.86		14,249.75		5,012.85		4,920.17		6,701.00	(39,279.63)	(7,856)
345.00		590.23		1,511.22		(222.02)					(1,879.43)	(376)
346.00		165,439.94	41.84	98,662.08		82,495.63		82,465.94		134,557.00	(563,578.75)	(112,716)
347.00		105,946.50	58,690.15	60,820.63		14,488.60	3,040.84	182,500.77	104,231.84	347,440.00	(545,233.67)	(109,047)
TOTAL	**1,003,336.20**	**28,764,825.44**	**461,833.66**	**31,377,073.11**	**126,665.35**	**41,810,389.63**	**2,882,366.98**	**21,557,564.84**	**168,779.62**	**19,640,934.00**	**(138,507,805.21)**	**(27,701,563)**

* COLUMN (12) EQUALS THE SUMMATION OF COLUMNS (2) THROUGH (11).

PART II. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1892	99,114	62,328	36,786	36,786	0.0
1893	79,014	55,723	23,291	60,077	0.0
1894	66,746	61,440	5,306	65,383	0.0
1895	133	84	49	65,432	0.0
1896	204,844	128,339	76,505	141,937	0.0
1897	48,050	31,555	16,495	158,432	0.0
1898	50,503	31,403	19,100	177,532	0.0
1899	251,278	155,035	96,243	273,775	0.0
1900	1,349,761	894,816	454,945	728,720	0.0
1901	431,933	265,779	166,154	894,874	0.0
1902	158,918	97,082	61,836	956,710	0.0
1903	240,871	148,127	92,744	1,049,454	0.0
1904	84,141	52,591	31,550	1,081,004	0.0
1905	438,889	283,023	155,866	1,236,870	0.0
1906	247,864	155,634	92,230	1,329,100	0.0
1907	1,463,493	900,685	562,808	1,891,908	0.0
1908	428,468	263,515	164,953	2,056,861	0.0
1909	289,930	178,658	111,272	2,168,133	0.0
1910	492,582	300,158	192,424	2,360,557	0.0
1911	159,727	109,641	50,086	2,410,643	0.0
1912	226,424	137,033	89,391	2,500,034	0.0
1913	87,078	52,439	34,639	2,534,673	0.0
1914	399,638	236,128	163,510	2,698,183	0.0
1915	423,962	255,988	167,974	2,866,157	0.0
1916	1,020,477	599,801	420,676	3,286,833	0.1
1917	121,117	71,409	49,708	3,336,541	0.1
1918	200,572	128,630	71,942	3,408,483	0.1
1919	131,519	82,002	49,517	3,458,000	0.1
1920	282,532	170,355	112,177	3,570,177	0.1
1921	281,858	183,494	98,364	3,668,541	0.1
1922	254,486	167,388	87,098	3,755,639	0.1
1923	2,026,290	1,162,846	863,444	4,619,083	0.1
1924	960,859	596,026	364,833	4,983,916	0.1
1925	650,786	368,892	281,894	5,265,810	0.1
1926	1,285,145	730,401	554,744	5,820,554	0.1
1927	226,400	128,231	98,169	5,918,723	0.1
1928	351,930	200,211	151,719	6,070,442	0.1
1929	325,975	204,324	121,651	6,192,093	0.1
1930	251,905	140,456	111,449	6,303,542	0.1
1931	244,330	145,940	98,390	6,401,932	0.1
1932	107,234	59,585	47,649	6,449,581	0.1
1933	42,626	23,267	19,359	6,468,940	0.1
1934	79,047	43,037	36,010	6,504,950	0.1
1935	135,092	74,752	60,340	6,565,290	0.1

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1936	107,942	59,778	48,164	6,613,454	0.1
1937	174,891	98,063	76,828	6,690,282	0.1
1938	89,736	51,209	38,527	6,728,809	0.1
1939	166,588	89,750	76,838	6,805,647	0.1
1940	142,349	82,489	59,860	6,865,507	0.1
1941	129,776	72,194	57,582	6,923,089	0.1
1942	96,322	50,777	45,545	6,968,634	0.1
1943	81,566	42,318	39,248	7,007,882	0.1
1944	43,228	22,264	20,964	7,028,846	0.1
1945	232,523	120,536	111,987	7,140,833	0.1
1946	485,754	241,535	244,219	7,385,052	0.1
1947	304,824	154,703	150,121	7,535,173	0.1
1948	356,633	182,903	173,730	7,708,903	0.1
1949	185,110	109,936	75,174	7,784,077	0.1
1950	198,903	112,517	86,386	7,870,463	0.1
1951	757,883	436,246	321,637	8,192,100	0.1
1952	622,765	352,576	270,189	8,462,289	0.1
1953	1,964,212	1,284,483	679,729	9,142,018	0.1
1954	1,859,360	1,030,831	828,529	9,970,547	0.2
1955	3,252,097	1,629,204	1,622,893	11,593,440	0.2
1956	1,956,910	1,023,439	933,471	12,526,911	0.2
1957	2,720,792	1,391,340	1,329,452	13,856,363	0.2
1958	3,471,516	1,774,986	1,696,530	15,552,893	0.2
1959	3,029,809	1,595,458	1,434,351	16,987,244	0.3
1960	3,672,208	1,848,911	1,823,297	18,810,541	0.3
1961	5,179,076	2,753,541	2,425,535	21,236,076	0.3
1962	2,344,568	1,250,499	1,094,069	22,330,145	0.4
1963	2,729,403	1,344,458	1,384,945	23,715,090	0.4
1964	7,075,814	3,305,020	3,770,794	27,485,884	0.4
1965	6,670,325	3,599,299	3,071,026	30,556,910	0.5
1966	5,420,040	2,653,396	2,766,644	33,323,554	0.5
1967	7,489,325	3,672,295	3,817,030	37,140,584	0.6
1968	6,963,293	3,258,418	3,704,875	40,845,459	0.7
1969	8,397,340	4,550,505	3,846,835	44,692,294	0.7
1970	5,141,085	2,360,510	2,780,575	47,472,869	0.8
1971	7,411,384	3,400,866	4,010,518	51,483,387	0.8
1972	12,364,067	6,194,598	6,169,469	57,652,856	0.9
1973	26,457,674	17,279,228	9,178,446	66,831,302	1.1
1974	7,291,820	3,367,872	3,923,948	70,755,250	1.1
1975	7,971,896	3,556,664	4,415,232	75,170,482	1.2
1976	15,694,953	8,010,960	7,683,993	82,854,475	1.3
1977	8,062,529	3,371,398	4,691,131	87,545,606	1.4
1978	12,848,860	5,255,628	7,593,232	95,138,838	1.5
1979	12,688,660	5,304,975	7,383,685	102,522,523	1.6

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1980	15,656,828	6,129,167	9,527,661	112,050,184	1.8
1981	12,444,707	5,172,816	7,271,891	119,322,075	1.9
1982	14,835,265	7,802,744	7,032,521	126,354,596	2.0
1983	15,675,944	6,576,656	9,099,288	135,453,884	2.2
1984	19,890,622	7,538,752	12,351,870	147,805,754	2.4
1985	34,242,524	14,163,659	20,078,865	167,884,619	2.7
1986	36,680,798	15,153,871	21,526,927	189,411,546	3.0
1987	39,079,931	15,662,450	23,417,481	212,829,027	3.4
1988	60,170,719	26,250,347	33,920,372	246,749,399	4.0
1989	59,563,992	24,186,257	35,377,735	282,127,134	4.5
1990	97,319,867	49,177,726	48,142,141	330,269,275	5.3
1991	58,401,434	29,758,277	28,643,157	358,912,432	5.8
1992	66,064,064	30,621,793	35,442,271	394,354,703	6.3
1993	100,678,803	48,062,115	52,616,688	446,971,391	7.2
1994	57,723,636	19,563,964	38,159,672	485,131,063	7.8
1995	89,632,409	34,399,139	55,233,270	540,364,333	8.7
1996	65,868,399	21,698,587	44,169,812	584,534,145	9.4
1997	92,259,706	37,565,091	54,694,615	639,228,760	10.2
1998	152,934,623	49,313,143	103,621,480	742,850,240	11.9
1999	112,061,687	41,125,084	70,936,603	813,786,843	13.0
2000	87,398,431	25,860,443	61,537,988	875,324,831	14.0
2001	105,981,542	33,574,117	72,407,425	947,732,256	15.2
2002	106,854,371	29,377,955	77,476,416	1,025,208,672	16.4
2003	57,798,383	19,433,364	38,365,019	1,063,573,691	17.0
2004	79,270,302	19,700,068	59,570,234	1,123,143,925	18.0
2005	94,453,538	26,178,954	68,274,584	1,191,418,509	19.1
2006	56,796,554	21,147,774	35,648,780	1,227,067,289	19.7
2007	116,456,895	29,592,650	86,864,245	1,313,931,534	21.1
2008	147,488,210	32,110,781	115,377,429	1,429,308,963	22.9
2009	125,947,716	25,738,893	100,208,823	1,529,517,786	24.5
2010	144,953,115	32,173,804	112,779,311	1,642,297,097	26.3
2011	190,639,176	44,978,012	145,661,164	1,787,958,261	28.6
2012	305,568,499	79,118,977	226,449,522	2,014,407,783	32.3
2013	255,193,815	58,336,575	196,857,240	2,211,265,023	35.4
2014	221,323,731	45,173,236	176,150,495	2,387,415,518	38.3
2015	225,560,196	39,669,054	185,891,142	2,573,306,660	41.2
2016	271,229,520	52,200,324	219,029,196	2,792,335,856	44.7
2017	242,052,713	40,013,879	202,038,834	2,994,374,690	48.0
2018	387,664,860	78,011,410	309,653,450	3,304,028,140	52.9
2019	260,555,428	41,722,642	218,832,786	3,522,860,926	56.4
2020	285,083,132	40,494,156	244,588,976	3,767,449,902	60.4
2021	316,790,405	48,303,973	268,486,432	4,035,936,334	64.7
2022	393,549,989	63,729,267	329,820,722	4,365,757,056	70.0
2023	581,444,085	73,098,668	508,345,417	4,874,102,473	78.1

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
2024	447,993,572	34,835,680	413,157,892	5,287,260,365	84.7
2025	612,150,753	34,554,352	577,596,401	5,864,856,766	94.0
2026	411,028,772	12,831,428	398,197,344	6,263,054,110	100.4
2027	308,835,129	2,121,305	306,713,824	6,569,767,934	105.3
9999	381,365,710-	52,614,481-	328,751,229-	6,241,016,705	100.0
SUBTOTAL	7,870,892,434	1,629,875,724	6,241,016,708		
NONDEPRECIABLE	33,081,428		33,081,428		
TOTAL	7,903,973,862	1,629,875,724	6,274,098,136		

NET UTILITY PLANT IN SERVICE

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 303.14 WATER RIGHTS - HIBERNIA

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

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

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 303.35 WASTE HANDLING AND TREATMENT LAND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 100-R3						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. 0						
1991	70,430.00	50,963	61,528	8,902	13.75	647
1992	84,595.17	60,697	73,281	11,314	13.78	821
	155,025.17	111,660	134,809	20,216		1,468

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.8 0.95

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 303.99 COMPREHENSIVE PLANNING STUDIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
1966	663.00	663	663			
1970	7,654.00	7,654	7,654			
1995	32,160.87	32,161	32,161			
1997	4,859.52	4,860	4,860			
1998	17,349.92	17,350	17,350			
2009	53,290.87	53,291	53,291			
2013	210,221.70	210,222	210,222			
2014	668,293.04	668,293	668,293			
2015	145,773.72	145,774	145,774			
2016	5,166,690.97	5,166,691	5,166,691			
2017	370,367.21	370,367	370,367			
2018	950,553.09	950,553	950,553			
2019	393,070.67	393,071	393,071			
2020	1,282,572.43	1,282,572	1,282,572			
2021	894,959.13	894,959	894,959			
2022	980,686.62	980,687	980,687			
2023	1,565,430.54	1,252,344	1,096,532	468,899	1.00	468,899
2024	141,038.78	84,623	74,095	66,944	2.00	33,472
2025	2,405,276.34	962,111	842,409	1,562,867	3.00	520,956
2026	668,200.00	133,640	117,013	551,187	4.00	137,797
2027	412,148.00	20,607	18,043	394,105	4.75	82,969
	16,371,260.42	13,632,493	13,327,260	3,044,000		1,244,093

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.4 7.60

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.15 OTHER WATER SOURCE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
1905	20,000.00	20,000	20,000			
1962	3,046.99	2,595	1,996	1,051	11.34	93
1965	40,502.68	33,901	26,082	14,421	12.07	1,195
1966	20,825.96	17,277	13,292	7,534	12.53	601
1967	270.30	222	171	99	12.99	8
1968	13,568.76	11,128	8,561	5,008	12.94	387
1969	631.00	512	394	237	13.43	18
1970	1,609.62	1,294	996	614	13.92	44
1971	11,357.68	9,095	6,997	4,361	13.93	313
1972	19,891.30	15,754	12,120	7,771	14.44	538
1973	102.13	81	62	40	14.49	3
1974	11,058.14	8,615	6,628	4,430	15.03	295
1975	3,360.08	2,603	2,003	1,357	15.11	90
1977	2,198.00	1,670	1,285	913	15.79	58
1978	1,550.08	1,162	894	656	16.36	40
1979	66,916.71	49,786	38,303	28,614	16.52	1,732
1980	50,476.77	37,010	28,474	22,003	17.10	1,287
1981	175,270.37	127,387	98,005	77,265	17.29	4,469
1982	5,146.13	3,705	2,850	2,296	17.50	131
1983	23,321.00	16,521	12,710	10,611	18.11	586
1984	402.00	282	217	185	18.35	10
1985	61,463.99	42,595	32,771	28,693	18.61	1,542
1986	65,149.35	44,608	34,319	30,830	18.88	1,633
1987	194.55	132	102	93	19.17	5
1988	5,314.89	3,545	2,727	2,588	19.48	133
1989	105,571.50	69,403	53,395	52,176	19.80	2,635
1990	167,225.90	107,660	82,828	84,398	20.47	4,123
1991	515,689.12	326,741	251,379	264,310	20.82	12,695
1992	303,462.34	190,119	146,268	157,194	20.87	7,532
1993	140,489.27	86,457	66,516	73,973	21.25	3,481
1994	1,280,944.74	773,563	595,142	685,803	21.64	31,691
1995	208,091.31	123,190	94,776	113,315	22.05	5,139
1996	372,613.59	216,004	166,183	206,431	22.48	9,183
1997	26,226.70	14,871	11,441	14,786	22.91	645
1998	254,653.48	141,791	109,087	145,566	23.08	6,307
1999	142,608.54	77,465	59,598	83,011	23.55	3,525
2000	129,853.55	69,069	53,138	76,716	23.76	3,229
2001	1,161.48	601	462	699	24.25	29
2002	707,111.64	357,091	274,728	432,384	24.50	17,648
2003	1,932,009.71	945,912	727,739	1,204,271	25.02	48,132
2004	254,159.61	121,005	93,095	161,065	25.31	6,364

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.15 OTHER WATER SOURCE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
2005	974,587.19	448,115	344,758	629,829	25.85	24,365
2006	499,272.53	222,276	171,008	328,265	26.17	12,544
2007	1,551,026.95	666,942	513,113	1,037,914	26.51	39,152
2008	1,232,651.52	510,564	392,803	839,849	26.87	31,256
2009	228,603.44	90,938	69,963	158,640	27.25	5,822
2010	11,303,442.33	4,304,351	3,311,558	7,991,884	27.64	289,142
2011	250,029.38	90,811	69,866	180,163	28.05	6,423
2012	328,899.24	113,470	87,298	241,601	28.48	8,483
2013	2,948,687.90	961,862	740,010	2,208,678	28.92	76,372
2014	1,358,349.72	416,742	320,621	1,037,729	29.37	35,333
2015	863,430.65	248,668	191,313	672,118	29.67	22,653
2016	1,876,787.12	501,665	385,957	1,490,830	30.15	49,447
2017	1,914,619.65	472,911	363,835	1,550,785	30.49	50,862
2018	17,474,447.65	3,931,751	3,024,897	14,449,551	31.00	466,115
2019	3,311,981.47	672,995	517,769	2,794,212	31.37	89,073
2020	5,258,970.84	949,770	730,707	4,528,264	31.76	142,578
2021	5,208,379.09	818,757	629,912	4,578,467	32.17	142,321
2022	14,305,441.54	1,902,624	1,463,786	12,841,656	32.59	394,037
2023	22,362,828.43	2,415,185	1,858,125	20,504,703	33.04	620,602
2024	12,035,825.08	992,956	763,931	11,271,894	33.36	337,887
2025	11,014,913.92	616,835	474,563	10,540,351	33.71	312,677
	123,448,676.60	25,422,610	19,563,527	103,885,150		3,334,713

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.2 2.70

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.20 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ALLEGHENY RIVER PUMP STATION						
INTERIM SURVIVOR CURVE.. IOWA 75-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. 0						
1962	15,878.73	12,901	7,266	8,613	15.00	574
1970	6,710.06	5,278	2,973	3,737	15.46	242
1995	1,715,454.62	1,136,317	640,007	1,075,447	16.31	65,938
2001	6,191.06	3,783	2,131	4,060	16.55	245
	1,744,234.47	1,158,279	652,377	1,091,857		66,999
BECKS RUN STATION - NEW						
INTERIM SURVIVOR CURVE.. IOWA 75-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2072						
NET SALVAGE PERCENT.. 0						
2012	23,868,525.21	7,196,360	4,053,203	19,815,322	34.75	570,225
2015	17,442.33	4,437	2,499	14,943	35.17	425
	23,885,967.54	7,200,797	4,055,702	19,830,266		570,650
MILL STREET PUMP STATION AND REGULATOR BYPASS						
INTERIM SURVIVOR CURVE.. IOWA 75-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
1990	1,277,952.17	832,202	468,721	809,232	19.82	40,829
1994	3,067.93	1,913	1,077	1,990	19.91	100
2001	15,048.48	8,451	4,760	10,289	20.30	507
2018	8,073.07	2,398	1,351	6,722	21.30	316
2021	3,362,441.11	734,357	413,611	2,948,830	21.47	137,347
	4,666,582.76	1,579,321	889,520	3,777,063		179,099

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.20 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GARDNER CREEK PUMP STATION						
INTERIM SURVIVOR CURVE.. IOWA 75-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2043						
NET SALVAGE PERCENT.. 0						
1993	1,121,355.16	785,397	442,359	678,996	14.54	46,698
1994	85,662.97	59,364	33,436	52,227	14.62	3,572
2001	13,088.07	8,337	4,696	8,392	14.82	566
2003	7,900.11	4,873	2,745	5,155	14.91	346
	1,228,006.31	857,971	483,235	744,771		51,182
NORRISTOWN BOOSTER STATION						
INTERIM SURVIVOR CURVE.. IOWA 75-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2047						
NET SALVAGE PERCENT.. 0						
1997	2,400,581.27	1,505,164	847,753	1,552,828	17.85	86,993
1998	52,044.11	32,148	18,107	33,937	17.95	1,891
2003	1,271.63	723	407	864	18.19	47
2007	10,970.93	5,727	3,226	7,745	18.31	423
2008	97,884.43	49,657	27,968	69,916	18.45	3,789
2012	1,059.31	474	267	792	18.56	43
2013	31,601.32	13,538	7,625	23,976	18.68	1,284
	2,595,413.00	1,607,431	905,353	1,690,060		94,470
MILL ROAD BOOSTER STATION						
INTERIM SURVIVOR CURVE.. IOWA 75-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2047						
NET SALVAGE PERCENT.. 0						
1997	2,093,461.42	1,312,600	739,295	1,354,167	17.85	75,864
1998	27,010.00	16,684	9,397	17,613	17.95	981
2015	97,145.43	38,003	21,404	75,741	18.67	4,057
	2,217,616.85	1,367,287	770,096	1,447,521		80,902

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.20 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CHERRY VALLEY						
INTERIM SURVIVOR CURVE.. IOWA 75-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2049						
NET SALVAGE PERCENT.. 0						
1999	4,650,691.72	2,734,607	1,540,211	3,110,480	19.62	158,536
2014	95,817.24	37,369	21,047	74,770	20.33	3,678
2021	706,191.85	158,893	89,493	616,699	20.67	29,835
	5,452,700.81	2,930,869	1,650,752	3,801,949		192,049
CLARION WATER TREATMENT AND TANK						
INTERIM SURVIVOR CURVE.. IOWA 75-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2053						
NET SALVAGE PERCENT.. 0						
2003	2,349,120.19	1,206,508	679,541	1,669,579	22.73	73,453
2004	146,294.31	73,688	41,503	104,791	22.66	4,624
2006	10,710.36	5,128	2,888	7,822	22.86	342
2007	2,583.58	1,204	678	1,905	22.92	83
	2,508,708.44	1,286,528	724,611	1,784,097		78,502
NORRISTOWN - FOREST AVENUE BOOSTER STATION						
INTERIM SURVIVOR CURVE.. IOWA 75-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2063						
NET SALVAGE PERCENT.. 0						
2013	1,327,877.66	422,000	237,683	1,090,195	30.05	36,279
	1,327,877.66	422,000	237,683	1,090,195		36,279
SHIRE OAKS RELAY STATION						
INTERIM SURVIVOR CURVE.. IOWA 75-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2063						
NET SALVAGE PERCENT.. 0						
2013	2,585,737.11	821,747	462,832	2,122,905	30.05	70,646
2014	2,220,406.42	666,788	375,555	1,844,852	30.29	60,906
	4,806,143.53	1,488,535	838,387	3,967,757		131,552

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.20 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ALDRICH STATION						
INTERIM SURVIVOR CURVE.. IOWA 75-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2063						
NET SALVAGE PERCENT.. 0						
2007	15,755.78	6,365	3,585	12,171	29.50	413
2013	4,835,261.20	1,536,646	865,485	3,969,777	30.05	132,106
2014	1,472,142.36	442,084	248,995	1,223,148	30.29	40,381
2017	3,006.40	740	417	2,590	30.65	85
2023	1,168.86	133	75	1,094	31.21	35
	6,327,334.60	1,985,968	1,118,556	5,208,779		173,020
ELLWOOD TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 75-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2078						
NET SALVAGE PERCENT.. 0						
2005	11,236.00	4,276	2,408	8,828	35.80	247
2019	130,266.72	22,302	12,562	117,705	38.73	3,039
	141,502.72	26,578	14,970	126,533		3,286
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1893	1,482.68	1,483	1,483			
1894	52,660.52	52,661	52,661			
1896	2,084.75	2,085	2,085			
1897	4,876.86	4,877	4,877			
1900	272.44	272	272			
1901	5,841.82	5,842	5,842			
1904	1,656.55	1,657	1,657			
1905	4,576.49	4,576	4,576			
1906	5,412.26	5,412	5,412			
1908	6,553.43	6,553	6,553			
1909	7,477.68	7,478	7,478			
1910	12,025.18	12,025	12,025			
1911	14,042.67	14,043	14,043			
1912	1,186.63	1,187	1,187			
1915	1,030.51	1,031	1,031			
1918	30,729.07	30,729	30,729			

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.20 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1919	3,285.16	3,285	3,285			
1920	5,065.81	5,066	5,066			
1921	589.43	589	589			
1922	10,583.50	10,584	10,584			
1923	7,456.73	7,457	7,457			
1924	32,859.61	32,860	32,860			
1925	142.50	142	143			
1926	487.26	487	487			
1927	863.05	863	863			
1928	3,516.76	3,517	3,517			
1929	12,727.23	12,727	12,727			
1930	4,043.81	4,044	4,044			
1931	7,583.10	7,583	7,583			
1932	4,091.51	4,092	4,092			
1933	31.03	31	31			
1934	205.04	205	205			
1935	2,181.02	2,181	2,181			
1936	1,208.47	1,199	670	539	0.74	539
1937	934.92	926	517	418	0.91	418
1938	3,088.23	3,051	1,704	1,384	1.09	1,270
1939	2,936.64	2,894	1,617	1,320	1.29	1,023
1940	256.37	252	141	116	1.50	77
1941	426.22	418	233	193	1.72	112
1942	3,960.66	3,872	2,163	1,798	1.96	917
1943	65.66	64	36	30	2.21	14
1944	632.02	614	343	289	2.47	117
1945	1,391.94	1,347	752	640	2.75	233
1946	458.99	442	247	212	3.03	70
1947	9,849.69	9,456	5,282	4,568	3.33	1,372
1948	69,981.98	66,896	37,368	32,614	3.64	8,960
1949	2,182.09	2,093	1,169	1,013	3.30	307
1950	502.83	480	268	235	3.65	64
1951	30,036.64	28,535	15,940	14,097	4.00	3,524
1952	11,892.63	11,239	6,278	5,615	4.37	1,285
1953	28,685.21	26,958	15,059	13,626	4.74	2,875
1954	150,370.41	141,604	79,100	71,270	4.52	15,768
1955	122,038.47	114,228	63,808	58,231	4.92	11,836
1956	26,864.73	24,987	13,958	12,907	5.34	2,417
1957	15,965.08	14,752	8,240	7,725	5.76	1,341
1958	14,351.02	13,269	7,412	6,939	5.63	1,233

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.20 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1959	28,185.43	25,874	14,453	13,732	6.07	2,262
1960	22,982.96	20,942	11,698	11,285	6.53	1,728
1961	77,621.92	70,698	39,492	38,130	6.46	5,902
1962	764.70	691	386	379	6.94	55
1963	49,553.58	44,717	24,979	24,575	6.92	3,551
1964	382,895.62	342,538	191,342	191,554	7.42	25,816
1965	28,459.92	25,233	14,095	14,365	7.93	1,811
1966	68,093.98	60,229	33,644	34,450	7.97	4,322
1967	97,629.18	85,523	47,773	49,856	8.49	5,872
1968	21,632.31	18,889	10,551	11,081	8.57	1,293
1969	115,270.36	99,617	55,646	59,624	9.11	6,545
1970	58,066.48	49,647	27,733	30,334	9.67	3,137
1971	131,023.64	111,527	62,299	68,725	9.79	7,020
1972	103,200.73	86,843	48,510	54,690	10.36	5,279
1973	58,897.24	49,297	27,537	31,360	10.52	2,981
1974	124,265.86	102,743	57,392	66,874	11.10	6,025
1975	103,208.46	84,259	47,067	56,141	11.69	4,802
1976	48,283.97	39,153	21,871	26,413	11.89	2,221
1977	31,616.36	25,293	14,129	17,488	12.50	1,399
1978	90,978.06	71,773	40,092	50,886	13.11	3,881
1979	66,769.29	51,920	29,002	37,767	13.73	2,751
1980	120,180.98	92,635	51,746	68,435	13.98	4,895
1981	248,439.56	188,566	105,333	143,107	14.61	9,795
1982	213,685.47	159,623	89,165	124,520	15.24	8,171
1983	147,087.28	108,080	60,373	86,714	15.88	5,461
1984	136,432.53	99,146	55,383	81,050	16.17	5,012
1985	953,727.67	680,962	380,385	573,343	16.82	34,087
1986	216,373.69	151,700	84,740	131,634	17.48	7,531
1987	1,117,433.37	768,794	429,448	687,985	18.14	37,926
1988	354,873.27	239,433	133,747	221,126	18.80	11,762
1989	819,879.51	545,220	304,560	515,320	19.14	26,924
1990	1,926,625.32	1,254,618	700,829	1,225,796	19.82	61,846
1991	294,397.18	187,590	104,788	189,609	20.50	9,249
1992	1,848,476.34	1,151,601	643,284	1,205,193	21.18	56,902
1993	1,463,314.62	890,573	497,474	965,841	21.87	44,163
1994	243,427.51	144,596	80,771	162,656	22.56	7,210
1995	637,438.12	369,204	206,237	431,201	23.25	18,546
1996	992,670.64	560,065	312,852	679,819	23.95	28,385
1997	754,369.67	414,149	231,343	523,026	24.64	21,227
1998	624,669.83	333,324	186,195	438,475	25.35	17,297

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.20 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1999	660,921.33	342,357	191,240	469,681	26.05	18,030
2000	1,706,138.15	856,823	478,621	1,227,517	26.76	45,871
2001	794,513.61	386,293	215,783	578,731	27.48	21,060
2002	225,626.47	106,044	59,236	166,390	28.19	5,902
2003	3,783,308.96	1,716,109	958,618	2,824,691	28.91	97,706
2004	336,158.01	146,901	82,059	254,099	29.63	8,576
2005	304,164.60	127,810	71,395	232,770	30.36	7,667
2006	3,479,458.76	1,402,918	783,669	2,695,789	31.08	86,737
2007	3,816,541.06	1,473,185	822,921	2,993,621	31.81	94,109
2008	1,100,189.00	405,530	226,529	873,660	32.55	26,841
2009	18,910.36	6,638	3,708	15,202	33.28	457
2010	215,150.60	71,688	40,045	175,106	34.02	5,147
2011	497,543.40	156,826	87,603	409,940	34.76	11,793
2012	574,162.28	170,526	95,256	478,907	35.51	13,487
2013	3,315,957.15	919,183	513,455	2,802,502	36.51	76,760
2014	1,855,342.43	479,977	268,115	1,587,227	37.25	42,610
2015	816,045.29	195,851	109,402	706,643	38.00	18,596
2016	3,078,578.01	680,674	380,224	2,698,354	38.75	69,635
2017	596,454.65	120,484	67,302	529,152	39.50	13,396
2018	2,924,830.20	534,366	298,497	2,626,334	40.26	65,234
2019	142,272.05	23,219	12,970	129,302	41.02	3,152
2020	2,322,098.42	331,596	185,229	2,136,869	42.02	50,854
2021	6,088,150.85	748,843	418,303	5,669,847	42.78	132,535
2022	782,958.60	80,645	45,048	737,910	43.54	16,948
2023	9,740,769.56	806,536	450,531	9,290,239	44.31	209,665
2024	2,908,519.77	182,364	101,868	2,806,651	44.85	62,579
2025	13,936,240.07	585,322	326,961	13,609,279	45.62	298,318
2026	1,139,080.99	24,262	13,553	1,125,528	45.95	24,495
9999	2,105,906.27-	600,941-	338,468-	1,767,439-		53,431-
	80,622,783.96	23,006,514	12,957,946	67,664,838		2,045,543
	137,524,872.65	44,918,078	25,299,188	112,225,686		3,703,533

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.3 2.69

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
E.H. ALDRICH PURIFICATION BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2061						
NET SALVAGE PERCENT.. 0						
1961	19,418.30	16,405	16,592	2,826	12.12	233
1962	587.00	492	498	89	12.52	7
1964	398.22	329	333	65	13.34	5
1967	22,777.88	18,450	18,660	4,117	14.07	293
1969	88,648.46	70,954	71,763	16,885	14.46	1,168
1970	9.00	7	7	2	14.94	
1972	2,625.00	2,050	2,073	552	15.42	36
1975	162.19	124	125	37	16.03	2
1976	1,253.00	946	957	296	16.57	18
1979	8,573.73	6,297	6,369	2,205	17.36	127
1980	0.44		0			
1981	5,147.00	3,717	3,759	1,388	17.69	78
1982	183.99	131	132	51	18.29	3
1983	27,252.76	19,186	19,405	7,848	18.50	424
1986	2,413.79	1,643	1,662	752	19.24	39
1987	38,000.00	25,536	25,827	12,173	19.52	624
1989	3,521.45	2,315	2,341	1,180	19.80	60
1995	4,585.62	2,744	2,775	1,810	21.48	84
1996	148,493.86	87,463	88,461	60,033	21.63	2,775
1997	1,174.41	676	684	491	22.08	22
1998	34,779.35	19,668	19,892	14,887	22.28	668
2000	66,447.94	36,061	36,472	29,976	22.75	1,318
2001	7,081.23	3,756	3,799	3,282	23.02	143
2002	174,276.54	90,188	91,217	83,060	23.31	3,563
2003	61,863.96	31,328	31,685	30,179	23.39	1,290
2005	40,107.45	19,147	19,365	20,742	24.08	861
2006	577,744.83	268,131	271,190	306,555	24.25	12,641
2007	36,412.64	16,386	16,573	19,840	24.44	812
2008	7,024.74	3,043	3,078	3,947	24.86	159
2009	59,229.01	24,734	25,016	34,213	25.10	1,363
2010	2,144.76	860	870	1,275	25.37	50
2011	87,207.23	33,488	33,870	53,337	25.67	2,078
2012	5,665,980.92	2,082,248	2,106,003	3,559,978	25.82	137,877
2013	126,807.08	44,205	44,709	82,098	26.16	3,138
2014	88,273.55	29,148	29,481	58,793	26.37	2,230
2017	1,306,365.52	350,106	354,100	952,265	27.31	34,869
2018	51,403.47	12,676	12,821	38,583	27.50	1,403

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
E.H. ALDRICH PURIFICATION BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2061						
NET SALVAGE PERCENT.. 0						
2023	18,617,474.40	2,256,438	2,282,180	16,335,295	29.00	563,286
2024	339,299.95	31,453	31,812	307,488	29.36	10,473
2025	385,591.65	24,369	24,647	360,945	29.65	12,174
	28,110,742.32	5,636,898	5,701,205	22,409,537		796,394
HAYS MINE FILTER BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2060						
NET SALVAGE PERCENT.. 0						
1906	871.05	871	871			
1924	65,855.77	64,440	65,175	681	2.26	301
1928	713.20	692	700	13	3.04	4
1938	1,127.93	1,064	1,076	52	5.34	10
1953	7,303.01	6,431	6,504	799	10.03	80
1954	63,503.27	55,629	56,264	7,240	10.33	701
1955	11,789.91	10,271	10,388	1,402	10.64	132
1958	1,894.04	1,621	1,639	255	11.65	22
1961	6,679.68	5,643	5,707	972	12.12	80
1962	306.00	257	260	46	12.52	4
1963	541.00	450	455	86	12.92	7
1965	321.42	265	268	53	13.19	4
1966	438.31	358	362	76	13.63	6
1969	941.98	754	763	179	14.46	12
1973	503.00	391	395	108	15.44	7
1975	27,418.68	20,959	21,198	6,221	16.03	388
1976	340.00	257	260	80	16.57	5
1977	1,330.30	998	1,009	321	16.67	19
1979	6,592.08	4,841	4,896	1,696	17.36	98
1980	1,168.00	851	861	307	17.52	18
1981	249.00	180	182	67	17.69	4
1982	180.14	129	130	50	17.89	3
1984	3,590.63	2,517	2,546	1,045	18.35	57
1985	123,865.79	85,839	86,818	37,047	18.61	1,991
1986	53,900.85	36,906	37,327	16,574	18.88	878
1987	835.29	565	571	264	19.17	14
1988	3,086.01	2,058	2,081	1,005	19.48	52

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAYS MINE FILTER BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2060						
NET SALVAGE PERCENT.. 0						
1989	112,676.89	74,074	74,919	37,758	19.80	1,907
1991	168,795.55	108,164	109,398	59,397	20.18	2,943
1995	370.12	223	226	145	21.19	7
1996	13,940.61	8,254	8,348	5,592	21.36	262
1997	41,038.76	23,885	24,158	16,881	21.55	783
2002	76,925.72	40,194	40,653	36,273	22.85	1,587
2003	36,076.00	18,355	18,564	17,512	23.17	756
2005	377,900.56	182,072	184,149	193,751	23.66	8,189
2006	389,936.20	182,607	184,690	205,246	23.84	8,609
2007	85,765.52	38,938	39,382	46,383	24.05	1,929
2008	105,093.21	45,926	46,450	58,643	24.48	2,396
2009	71,161.85	29,973	30,315	40,847	24.74	1,651
2010	5,973.99	2,427	2,455	3,519	24.84	142
2011	50,433.38	19,608	19,832	30,602	25.15	1,217
2012	12,866,932.76	4,767,199	4,821,590	8,045,343	25.49	315,627
2013	131,156.68	46,272	46,800	84,357	25.68	3,285
2014	1,581,299.96	528,312	534,340	1,046,960	25.91	40,408
2016	154,511.18	45,380	45,898	108,613	26.45	4,106
2017	1,000,282.18	272,077	275,181	725,101	26.76	27,096
2018	2,210.78	553	559	1,651	26.97	61
2019	96,411.39	21,828	22,077	74,334	27.34	2,719
2022	716,528.69	107,838	109,068	607,460	28.22	21,526
2023	9,213,797.83	1,135,140	1,148,091	8,065,706	28.47	283,305
2024	435,848.62	41,188	41,658	394,191	28.75	13,711
2025	1,895,087.18	122,044	123,436	1,771,651	29.06	60,965
	30,015,501.95	8,167,768	8,260,948	21,754,554		810,084
NEW HERSHEY TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2067						
NET SALVAGE PERCENT.. 0						
1930	44.14	43	43	1	3.00	
1984	41,078.07	28,262	28,584	12,494	19.50	641
1992	5,051,531.77	3,111,744	3,147,243	1,904,288	21.82	87,273
1995	8,866.38	5,192	5,251	3,615	22.64	160
1996	2,162.87	1,240	1,254	909	23.05	39

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEW HERSHEY TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2067						
NET SALVAGE PERCENT.. 0						
1999	4,710.26	2,545	2,574	2,136	23.81	90
2001	236,919.02	121,966	123,357	113,562	24.51	4,633
2006	49,418.53	22,001	22,252	27,167	26.17	1,038
2010	7,202.92	2,755	2,786	4,416	27.44	161
2011	65,485.64	23,994	24,268	41,218	27.67	1,490
2012	3,766,871.07	1,310,871	1,325,826	2,441,045	28.10	86,870
2013	166,659.20	55,064	55,692	110,967	28.37	3,911
2014	237,415.86	73,765	74,607	162,809	28.84	5,645
2015	34,086.88	9,940	10,053	24,033	29.15	824
2016	152,442.65	41,419	41,892	110,551	29.49	3,749
2017	164,504.71	41,291	41,762	122,743	29.84	4,113
2018	24,911.72	5,717	5,782	19,129	30.22	633
2021	2,247,769.68	361,441	365,564	1,882,205	31.31	60,115
2022	3,463,116.69	470,984	476,357	2,986,760	31.76	94,042
2023	0.04		0			
2025	496,238.96	28,385	28,709	467,530	32.97	14,180
	16,221,437.06	5,718,619	5,783,858	10,437,579		369,607
CHINCHILLA WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
1893	690.28	690	690			
1910	955.96	956	956			
1921	7,550.49	7,443	7,528	23	1.53	15
1953	44.66	39	39	5	10.03	
1990	3,174,965.67	2,185,011	2,209,956	965,010	16.76	57,578
1995	10,224.61	6,609	6,684	3,540	17.50	202
2006	66,480.93	34,902	35,300	31,180	19.00	1,641
2007	1,592.33	812	821	771	19.22	40
2009	1,945.08	935	946	999	19.45	51
2013	13,302.91	5,475	5,538	7,765	20.01	388

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CHINCHILLA WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
2017	44.24	14	14	30	20.58	1
2018	2,722.48	823	832	1,890	20.76	91
2023	3,111.84	489	495	2,617	21.45	122
	3,283,631.48	2,244,198	2,269,800	1,013,831		60,129
FALLBROOK WTP						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
1990	2,232,245.42	1,536,231	1,553,757	678,488	16.76	40,483
1991	14,802.97	10,072	10,187	4,616	16.91	273
1992	3,782.38	2,542	2,571	1,211	17.08	71
1994	5,692.25	3,738	3,781	1,912	17.25	111
1997	5,455.32	3,420	3,459	1,996	17.85	112
1998	18,465.92	11,406	11,536	6,930	17.95	386
1999	2,277.11	1,384	1,400	877	18.08	49
2003	17,373.38	9,799	9,911	7,463	18.55	402
2006	53,490.76	28,083	28,403	25,087	19.00	1,320
2007	70,346.66	35,877	36,286	34,060	19.22	1,772
2008	47,309.49	23,461	23,729	23,581	19.31	1,221
2009	28,023.69	13,468	13,622	14,402	19.45	740
2010	4,824.82	2,239	2,265	2,560	19.63	130
2012	30,878.01	13,293	13,445	17,433	19.84	879
2014	46,182.39	18,071	18,277	27,905	20.22	1,380
2015	54,662.81	20,269	20,500	34,163	20.36	1,678
2016	58,953.74	20,622	20,857	38,096	20.45	1,863
2018	11,872.00	3,590	3,631	8,241	20.76	397
	2,706,639.12	1,757,565	1,777,616	929,023		53,267

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SCRANTON AREA WTP						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
1990	8,558,741.51	5,890,126	5,957,322	2,601,420	16.76	155,216
1991	128,443.97	87,393	88,390	40,054	16.91	2,369
1992	466.64	314	318	149	17.08	9
1993	60.06	40	40	20	17.28	1
1994	6,187.92	4,064	4,110	2,078	17.25	120
1995	10,098.00	6,527	6,601	3,497	17.50	200
1996	225,291.34	143,871	145,512	79,779	17.54	4,548
1997	6,216.61	3,898	3,942	2,274	17.85	127
1999	25,313.12	15,380	15,555	9,758	18.08	540
2001	546.72	321	325	222	18.25	12
2002	58,250.92	33,494	33,876	24,375	18.48	1,319
2003	52,345.16	29,523	29,860	22,485	18.55	1,212
2004	3,862.28	2,123	2,147	1,715	18.84	91
2005	274,383.89	147,289	148,969	125,415	18.98	6,608
2006	6,859.58	3,601	3,642	3,217	19.00	169
2007	40,441.40	20,625	20,860	19,581	19.22	1,019
2008	13,461.17	6,675	6,751	6,710	19.31	347
2009	1,610.17	774	783	827	19.45	43
2010	8,990.99	4,173	4,221	4,770	19.63	243
2011	109,155.82	48,902	49,460	59,696	19.71	3,029
2012	124,937.89	53,786	54,400	70,538	19.84	3,555
2013	21,316.66	8,774	8,874	12,443	20.01	622
2014	5,310.00	2,078	2,102	3,208	20.22	159
2017	3,575,716.70	1,169,259	1,182,598	2,393,119	20.58	116,284
2018	1,029,586.48	311,347	314,899	714,688	20.76	34,426
2019	17,498.43	4,844	4,899	12,599	20.90	603
2020	31,583.35	7,893	7,983	23,600	21.01	1,123
2022	11,156.39	2,120	2,144	9,012	21.32	423
2023	3,033,402.13	476,851	482,291	2,551,111	21.45	118,933
2024	5,422.97	661	669	4,754	21.63	220
	17,386,658.27	8,486,726	8,583,544	8,803,114		453,570

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWNELL WTP						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
1990	4,324,123.66	2,975,862	3,009,811	1,314,313	16.76	78,420
1991	88,970.52	60,536	61,227	27,744	16.91	1,641
1992	72.69	49	50	23	17.08	1
1998	3,431.58	2,120	2,144	1,287	17.95	72
1999	152.98	93	94	59	18.08	3
2003	7,790.06	4,394	4,444	3,346	18.55	180
2005	30,165.72	16,193	16,378	13,788	18.98	726
2007	10,504.73	5,357	5,418	5,087	19.22	265
2008	55,175.44	27,362	27,674	27,501	19.31	1,424
2009	61,266.05	29,444	29,780	31,486	19.45	1,619
2010	8,619.41	4,000	4,046	4,574	19.63	233
2011	5,098.68	2,284	2,310	2,789	19.71	142
2012	56,670.09	24,396	24,674	31,996	19.84	1,613
2013	1,247.32	513	519	728	20.01	36
2014	42,913.80	16,792	16,984	25,930	20.22	1,282
2015	10,206.09	3,784	3,827	6,379	20.36	313
2016	8,246.29	2,885	2,918	5,328	20.45	261
2017	7,772.90	2,542	2,571	5,202	20.58	253
2018	7,323.77	2,215	2,240	5,084	20.76	245
2019	648.49	180	182	466	20.90	22
2023	96,433.20	15,159	15,332	81,101	21.45	3,781
2025	91,490.00	7,703	7,791	83,699	21.75	3,848
	4,918,323.47	3,203,863	3,240,413	1,677,910		96,380
NESBITT WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. 0						
1988	6,091,845.49	4,347,750	4,397,350	1,694,495	15.64	108,344
1989	236,127.92	166,895	168,799	67,329	15.76	4,272
1991	9,200.90	6,360	6,433	2,768	16.08	172
1992	3,913.79	2,685	2,716	1,198	16.02	75
1994	2,637.07	1,767	1,787	850	16.26	52
1998	19,882.52	12,570	12,713	7,169	16.87	425
1999	5,954.90	3,702	3,744	2,211	17.05	130
2001	3,606.32	2,166	2,191	1,416	17.29	82

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NESBITT WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. 0						
2002	777.36	459	464	313	17.37	18
2003	16,530.05	9,561	9,670	6,860	17.49	392
2006	33,459.15	18,128	18,335	15,124	17.76	852
2007	14,693.32	7,758	7,847	6,847	17.88	383
2008	59,130.68	30,334	30,680	28,451	18.04	1,577
2009	26,211.66	13,022	13,171	13,041	18.23	715
2010	1,810.10	871	881	929	18.34	51
2012	509,430.90	227,716	230,314	279,117	18.56	15,039
2014	96,480.80	39,509	39,960	56,521	18.75	3,014
2015	14,209.06	5,524	5,587	8,622	18.86	457
2016	100,151.34	36,685	37,104	63,048	19.03	3,313
2022	18,429.84	3,732	3,775	14,655	19.69	744
2023	34,699.94	5,830	5,897	28,803	19.81	1,454
	7,299,183.11	4,943,024	4,999,415	2,299,768		141,561
CRYSTAL LAKE WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2052						
NET SALVAGE PERCENT.. 0						
1992	5,023,109.47	3,322,787	3,360,694	1,662,415	17.91	92,820
1993	73,596.13	48,044	48,592	25,004	18.08	1,383
1995	197.94	125	126	72	18.51	4
1999	13,626.50	8,127	8,220	5,407	18.95	285
2004	11,303.55	6,058	6,127	5,176	19.92	260
2006	99,797.96	50,927	51,508	48,290	20.15	2,397
2007	13,173.73	6,534	6,609	6,565	20.32	323
2008	22,812.23	10,966	11,091	11,721	20.53	571
2009	19,356.65	8,989	9,092	10,265	20.76	494
2010	2,858.04	1,283	1,298	1,560	20.88	75
2011	22,252.17	9,613	9,723	12,530	21.04	596
2014	3,545.66	1,337	1,352	2,193	21.48	102
2015	2,868.40	1,022	1,034	1,835	21.67	85
2016	10,676.66	3,582	3,623	7,054	21.79	324

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CRYSTAL LAKE WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2052						
NET SALVAGE PERCENT.. 0						
2018	14,229.77	4,111	4,158	10,072	22.15	455
2020	3,879.66	921	932	2,948	22.50	131
2023	754,828.21	111,715	112,989	641,839	23.03	27,870
	6,092,112.73	3,596,141	3,637,167	2,454,946		128,175
CEASETOWN WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2053						
NET SALVAGE PERCENT.. 0						
1993	8,491,079.67	5,514,107	5,577,013	2,914,067	18.36	158,718
1994	18,958.58	12,137	12,275	6,683	18.55	360
1995	7,662.39	4,830	4,885	2,777	18.76	148
1997	45,655.10	27,804	28,121	17,534	19.26	910
1998	3,202.38	1,922	1,944	1,258	19.31	65
2001	5,100.00	2,891	2,924	2,176	19.87	110
2002	3,150.51	1,749	1,769	1,382	20.05	69
2004	17,119.10	9,056	9,159	7,960	20.48	389
2005	299,398.81	154,789	156,555	142,844	20.55	6,951
2006	93,193.36	46,969	47,505	45,689	20.67	2,210
2007	11,733.64	5,726	5,791	5,942	20.98	283
2008	23,658.89	11,193	11,321	12,338	21.16	583
2009	10,169.23	4,668	4,721	5,448	21.22	257
2010	16,080.19	7,107	7,188	8,892	21.46	414
2011	77,289.61	32,894	33,269	44,020	21.59	2,039
2012	123,725.49	50,480	51,056	72,670	21.76	3,340
2013	2,077.72	809	818	1,259	21.97	57
2014	40,488.30	15,001	15,172	25,316	22.09	1,146
2020	10,209.09	2,365	2,392	7,817	23.21	337
2023	47,319.25	6,814	6,892	40,428	23.78	1,700
2024	12,646.32	1,408	1,424	11,222	23.95	469
	9,359,917.63	5,914,719	5,982,195	3,377,723		180,555

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WATRES WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2053						
NET SALVAGE PERCENT.. 0						
1993	9,042,484.16	5,872,189	5,939,180	3,103,304	18.36	169,025
1994	557,586.68	356,967	361,039	196,547	18.55	10,596
1995	50,819.95	32,037	32,402	18,417	18.76	982
1998	1,099.27	660	668	432	19.31	22
2002	1,956.80	1,086	1,098	858	20.05	43
2003	5,173.10	2,806	2,838	2,335	20.25	115
2005	2,174.91	1,124	1,137	1,038	20.55	51
2006	42,567.05	21,454	21,699	20,868	20.67	1,010
2007	1,179.60	576	583	597	20.98	28
2008	34,000.57	16,086	16,270	17,731	21.16	838
2009	5,827.62	2,675	2,706	3,122	21.22	147
2010	15,084.17	6,667	6,743	8,341	21.46	389
2011	95,761.95	40,756	41,221	54,541	21.59	2,526
2013	64,674.64	25,171	25,458	39,216	21.97	1,785
2014	89,233.91	33,061	33,438	55,796	22.09	2,526
2015	9,260.45	3,234	3,271	5,990	22.36	268
2016	8,689.72	2,858	2,891	5,799	22.44	258
2018	716,495.48	202,482	204,792	511,704	22.85	22,394
2019	11,862.12	3,056	3,091	8,771	23.06	380
2020	3,420.65	793	802	2,619	23.21	113
2021	4,578.80	934	945	3,634	23.41	155
	10,763,931.60	6,626,672	6,702,270	4,061,662		213,651
NORRISTOWN						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2057						
NET SALVAGE PERCENT.. 0						
1992	4,476.99	2,868	2,901	1,576	19.64	80
1994	3,778.23	2,344	2,371	1,407	20.19	70
1997	5,380,013.15	3,179,588	3,215,862	2,164,152	20.76	104,246
1998	59,981.89	34,789	35,186	24,796	21.00	1,181
2000	74,588.87	41,688	42,164	32,425	21.31	1,522
2001	2,023,509.89	1,104,836	1,117,440	906,070	21.62	41,909
2002	58,091.88	31,079	31,434	26,658	21.73	1,227
2003	86,104.25	44,843	45,355	40,750	22.08	1,846
2004	98,144.99	49,887	50,456	47,689	22.25	2,143

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORRISTOWN						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2057						
NET SALVAGE PERCENT.. 0						
2005	140.00	69	70	70	22.44	3
2006	1,204,036.32	579,021	585,627	618,410	22.67	27,279
2007	45,348.29	21,132	21,373	23,975	22.92	1,046
2009	102,333.83	44,577	45,086	57,248	23.32	2,455
2010	13,901.29	5,837	5,904	7,998	23.49	340
2011	28,104.08	11,287	11,416	16,688	23.84	700
2012	365,613.30	140,396	141,998	223,616	24.06	9,294
2013	21,001.51	7,703	7,791	13,211	24.17	547
2014	69.14	24	24	45	24.45	2
2015	67,794.34	22,209	22,462	45,332	24.63	1,841
2016	1,019,886.77	313,003	316,574	703,313	24.84	28,314
2017	39,341.57	11,212	11,340	28,002	25.09	1,116
2018	83,707.68	21,923	22,173	61,535	25.36	2,426
2019	1,119.07	267	270	849	25.56	33
2020	97,321.04	20,710	20,946	76,375	25.89	2,950
2021	3,141,834.05	588,151	594,861	2,546,973	26.05	97,772
2022	181,172.93	28,897	29,227	151,946	26.35	5,766
2023	58,824.09	7,694	7,782	51,042	26.58	1,920
2024	51,084.83	5,134	5,193	45,892	26.85	1,709
2025	3,181.53	219	221	2,960	27.07	109
	14,314,505.80	6,321,387	6,393,503	7,921,003		339,846
HUNTSVILLE						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2059						
NET SALVAGE PERCENT.. 0						
1999	5,134,948.58	2,889,949	2,922,918	2,212,030	21.75	101,703
2001	8,125.96	4,373	4,423	3,703	22.31	166
2005	45,477.20	22,111	22,363	23,114	23.25	994
2006	30,782.70	14,545	14,711	16,072	23.44	686
2007	7,211.16	3,303	3,341	3,870	23.67	163
2008	52,738.44	23,347	23,613	29,125	23.92	1,218
2009	25,684.93	10,957	11,082	14,603	24.19	604
2010	2,533.46	1,038	1,050	1,484	24.49	61
2011	38,290.79	15,071	15,243	23,048	24.65	935
2012	15,722.39	5,896	5,963	9,759	25.00	390

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HUNTSVILLE						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2059						
NET SALVAGE PERCENT.. 0						
2013	3,295.43	1,176	1,189	2,106	25.22	84
2015	2,369.82	754	763	1,607	25.74	62
2016	9,027.44	2,681	2,712	6,316	26.04	243
2022	35,020.59	5,376	5,437	29,583	27.57	1,073
2023	13,743.20	1,726	1,746	11,998	27.85	431
	5,424,972.09	3,002,303	3,036,554	2,388,418		108,813
NEW CASTLE WATER TREATMENT PLANT - NEW						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2060						
NET SALVAGE PERCENT.. 0						
2000	1,776,044.83	968,655	979,706	796,339	22.50	35,393
2001	3,261,516.13	1,746,868	1,766,797	1,494,719	22.54	66,314
2003	1,413.20	719	727	686	23.17	30
2004	157,117.78	78,056	78,946	78,171	23.30	3,355
2005	18,140.16	8,740	8,840	9,300	23.66	393
2006	270,976.32	126,898	128,346	142,631	23.84	5,983
2007	43,479.72	19,740	19,965	23,515	24.05	978
2008	211,387.76	92,376	93,430	117,958	24.48	4,819
2014	29,931.02	10,000	10,114	19,817	25.91	765
2015	146,313.85	46,001	46,526	99,788	26.17	3,813
2018	28,497.07	7,130	7,211	21,286	26.97	789
2019	22,309.51	5,051	5,109	17,201	27.34	629
2021	169,313.98	29,969	30,311	139,003	27.90	4,982
2023	3,848,139.95	474,091	479,500	3,368,640	28.47	118,322
2025	10,326,200.99	665,007	672,594	9,653,607	29.06	332,196
2026	1,409,722.56	46,380	46,909	1,362,813	29.40	46,354
2027	421,108.80	3,537	3,577	417,531	29.60	14,106
	22,141,613.63	4,329,218	4,378,607	17,763,007		639,221

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ROCK RUN FILTRATION PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2051						
NET SALVAGE PERCENT.. 0						
1976	3,028,439.80	2,347,647	2,374,429	654,010	14.79	44,220
1985	5,833.47	4,190	4,238	1,596	16.48	97
1991	23,116.00	15,645	15,823	7,293	17.19	424
1996	6,671.00	4,219	4,267	2,404	18.02	133
2000	119,415.68	70,610	71,416	48,000	18.66	2,572
2002	373,803.03	212,133	214,553	159,250	19.05	8,360
2006	428,360.75	221,291	223,816	204,545	19.65	10,409
2007	15,986.12	8,025	8,117	7,870	19.84	397
2011	13,009,470.90	5,724,167	5,789,469	7,220,002	20.36	354,617
2013	228,674.96	92,202	93,254	135,421	20.72	6,536
2014	32,558.55	12,486	12,628	19,930	20.90	954
2018	3,850.44	1,137	1,150	2,700	21.49	126
2019	4,599.43	1,244	1,258	3,341	21.59	155
2020	24,494.60	5,950	6,018	18,477	21.82	847
2022	5,112,027.45	943,169	953,929	4,158,099	22.10	188,149
	22,417,302.18	9,664,115	9,774,365	12,642,937		617,996
NAZARETH(BLUE MOUNTAIN) PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. 0						
1951	429.84	382	386	43	9.47	5
1960	45.00	38	38	7	11.74	1
1970	349.00	279	282	67	14.43	5
1975	41,890.00	32,239	32,607	9,283	15.57	596
1976	12,586.04	9,628	9,738	2,848	15.67	182
1977	48,491.99	36,854	37,274	11,218	15.79	710
1978	89.00	67	68	21	15.94	1
1979	1,797.00	1,337	1,352	445	16.52	27
1980	9,400.42	6,937	7,016	2,384	16.69	143
1983	3,194.00	2,291	2,317	877	17.35	51
1985	30.00	21	21	9	17.52	1
1988	9,287.67	6,339	6,411	2,876	18.14	159
1989	2,360.00	1,587	1,605	755	18.50	41
1991	4,553.00	2,983	3,017	1,536	18.95	81
1992	72,215.50	46,760	47,293	24,922	19.05	1,308

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NAZARETH(BLUE MOUNTAIN) PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. 0						
1995	4,258,824.56	2,643,878	2,674,040	1,584,784	19.55	81,063
1996	7,506.00	4,584	4,636	2,870	19.76	145
1997	7,826.00	4,696	4,750	3,076	20.00	154
1998	541.00	318	322	219	20.26	11
2007	2,222.54	1,058	1,070	1,152	22.02	52
2008	360,111.32	166,263	168,160	191,952	22.15	8,666
2009	6,280.49	2,804	2,836	3,445	22.32	154
2011	12,316.24	5,084	5,142	7,174	22.76	315
2013	17,236.87	6,491	6,565	10,672	23.17	461
2021	2,341,016.68	456,498	461,706	1,879,311	24.77	75,870
	7,220,600.16	3,439,416	3,478,654	3,741,946		170,202
CLARION WATER TREATMENT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2063						
NET SALVAGE PERCENT.. 0						
2003	10,342,319.64	5,162,886	5,221,785	5,120,534	24.08	212,647
2004	1,073,637.95	521,036	526,980	546,658	24.39	22,413
2005	51,929.31	24,448	24,727	27,202	24.73	1,100
2008	4,901.24	2,095	2,119	2,782	25.44	109
2009	3,997.32	1,641	1,660	2,338	25.86	90
2010	15,074.97	5,946	6,014	9,061	26.10	347
2012	25,964.22	9,347	9,454	16,511	26.67	619
2013	22,045.21	7,531	7,617	14,428	26.98	535
2015	4,722.08	1,434	1,450	3,272	27.53	119
2017	63,675.57	16,683	16,873	46,802	28.17	1,661
2018	7,287.53	1,751	1,771	5,517	28.45	194
2023	3,225,636.74	378,045	382,358	2,843,279	30.13	94,367
	14,841,191.78	6,132,843	6,202,808	8,638,384		334,201

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WEST SHORE REGIONAL TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2066						
NET SALVAGE PERCENT.. 0						
1983	25,822.37	18,065	18,271	7,551	18.89	400
1987	6,134.90	4,074	4,120	2,014	20.24	100
1991	10,580.66	6,628	6,704	3,877	21.47	181
1997	3,934.06	2,219	2,244	1,690	23.19	73
2001	120,714.68	62,458	63,171	57,544	24.25	2,373
2006	13,208,234.78	5,935,781	6,003,498	7,204,737	25.73	280,013
2007	3,389,546.02	1,471,063	1,487,845	1,901,701	26.08	72,918
2008	20,115.84	8,408	8,504	11,612	26.45	439
2009	21,160.91	8,494	8,591	12,570	26.84	468
2011	68,339.41	25,149	25,436	42,904	27.48	1,561
2013	109,213.87	36,390	36,805	72,409	28.02	2,584
2014	156,113.00	48,910	49,468	106,645	28.49	3,743
2015	8,725.59	2,565	2,594	6,131	28.82	213
2016	67,448.35	18,474	18,685	48,764	29.16	1,672
2017	186,670.82	47,228	47,767	138,904	29.53	4,704
2018	201,042.48	46,682	47,215	153,828	29.76	5,169
2019	35,185.25	7,375	7,459	27,726	30.17	919
2021	2,916,034.44	474,147	479,556	2,436,478	30.90	78,850
2022	1,293,673.16	177,880	179,909	1,113,764	31.36	35,515
2023	122,883.76	13,763	13,920	108,964	31.71	3,436
2025	328,066.51	19,028	19,245	308,821	32.48	9,508
	22,299,640.86	8,434,781	8,531,007	13,768,634		504,839
BECK'S RUN PUMP STATION						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2072						
NET SALVAGE PERCENT.. 0						
2012	26,304,729.23	8,877,846	8,979,126	17,325,603	29.44	588,506
	26,304,729.23	8,877,846	8,979,126	17,325,603		588,506

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ELLWOOD TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2078						
NET SALVAGE PERCENT.. 0						
1991	15,090.60	9,290	9,396	5,695	22.48	253
2003	1,684.82	797	806	879	26.76	33
2018	34,383,014.92	7,302,952	7,386,266	26,996,749	33.37	809,013
2019	1,001,606.74	190,706	192,882	808,725	34.02	23,772
2023	81,537.58	8,121	8,214	73,324	36.16	2,028
	35,482,934.66	7,511,866	7,597,563	27,885,372		835,099
MONTROSE TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2078						
NET SALVAGE PERCENT.. 0						
2018	1,886,724.45	400,740	405,311	1,481,413	33.37	44,394
2019	10,407.07	1,982	2,005	8,402	34.02	247
2020	33,689.94	5,683	5,748	27,942	34.49	810
2025	2,451,009.98	125,002	126,428	2,324,582	37.22	62,455
2026	1,408,567.36	36,200	36,613	1,371,954	37.91	36,190
2027	420,892.43	2,736	2,767	418,125	38.36	10,900
	6,211,291.23	572,343	578,872	5,632,419		154,996
SILVER SPRINGS FILTER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2061						
NET SALVAGE PERCENT.. 0						
2021	7,737,920.32	1,346,398	1,361,758	6,376,162	28.48	223,882
	7,737,920.32	1,346,398	1,361,758	6,376,162		223,882

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
YARDLEY - MILL ROAD TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2057						
NET SALVAGE PERCENT.. 0						
2021	7,123,527.62	1,333,524	1,348,737	5,774,790	26.05	221,681
2024	213,389.94	21,446	21,691	191,699	26.85	7,140
	7,336,917.56	1,354,970	1,370,428	5,966,490		228,821
FRACKVILLE TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2063						
NET SALVAGE PERCENT.. 0						
2023	3,899,760.31	457,052	462,266	3,437,494	30.13	114,089
	3,899,760.31	457,052	462,266	3,437,494		114,089
ROYERSFORD TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2087						
NET SALVAGE PERCENT.. 0						
2027	76,913,427.88	469,172	474,524	76,438,904	40.57	1,884,124
	76,913,427.88	469,172	474,524	76,438,904		1,884,124
STEELTON WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2043						
NET SALVAGE PERCENT.. 0						
1973	6,119,135.13	5,055,629	5,113,304	1,005,831	11.36	88,541
2010	4,828,435.23	2,593,835	2,623,426	2,205,009	14.65	150,513
2014	8,050.38	3,747	3,790	4,261	14.93	285
2017	1,943,984.38	773,706	782,533	1,161,452	15.13	76,765
2019	2,019.92	695	703	1,317	15.26	86
2020	49,290.91	15,458	15,634	33,657	15.32	2,197
2022	108,727.58	26,584	26,887	81,840	15.45	5,297
2024	3,364,734.73	544,078	550,285	2,814,450	15.55	180,994

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
STEELTON WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2043						
NET SALVAGE PERCENT.. 0						
2025	1,537,334.21	174,641	176,633	1,360,701	15.61	87,169
2026	1,366,261.49	81,976	82,911	1,283,350	15.67	81,899
2027	467,913.97	7,299	7,382	460,532	15.73	29,277
	19,795,887.93	9,277,648	9,383,489	10,412,399		703,023
ONEIDA VALLEY TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2064						
NET SALVAGE PERCENT.. 0						
2022	11,531,001.42	1,631,637	1,650,251	9,880,751	30.34	325,667
2023	56,767.56	6,540	6,615	50,153	30.72	1,633
2025	4,520,918.08	270,351	273,435	4,247,483	31.44	135,098
2026	2,366,216.94	72,170	72,993	2,293,224	31.79	72,137
	18,474,904.00	1,980,698	2,003,294	16,471,610		534,535
OTHER PURIFICATION STRUCTURES						
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. 0						
1949	335.84	314	318	18	5.33	3
1951	2,352.20	2,181	2,206	146	5.97	24
1952	275.37	254	257	18	6.30	3
1953	896.75	823	832	64	6.65	10
1954	480.59	439	444	37	7.00	5
1955	36.20	33	33	3	7.37	
1956	34.09	31	31	3	7.12	
1957	191.80	173	175	17	7.52	2
1958	509.09	457	462	47	7.92	6
1959	47.25	42	42	5	8.34	1
1960	1,895.10	1,676	1,695	200	8.76	23
1961	229.22	201	203	26	9.19	3
1962	324.86	285	288	37	9.07	4
1963	507.11	441	446	61	9.53	6
1964	150.81	130	131	19	9.99	2
1965	130.84	112	113	18	10.46	2

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER PURIFICATION STRUCTURES						
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. 0						
1966	361.68	307	311	51	10.94	5
1967	14.97	13	13	2	11.43	
1968	16.61	14	14	2	11.42	
1969	6,463.94	5,361	5,422	1,042	11.93	87
1970	132.57	109	110	22	12.44	2
1971	1,563.19	1,269	1,283	280	12.97	22
1972	923,838.16	741,842	750,305	173,533	13.49	12,864
1973	8,034.18	6,378	6,451	1,583	14.03	113
1974	7,164.26	5,620	5,684	1,480	14.57	102
1975	194,365.07	150,594	152,312	42,053	15.11	2,783
1976	34,236.70	26,191	26,490	7,747	15.67	494
1977	1,187.06	896	906	281	16.23	17
1978	2,516.14	1,874	1,895	621	16.79	37
1979	9,548.18	7,012	7,092	2,456	17.36	141
1980	610.36	442	447	163	17.94	9
1981	22,141.40	15,889	16,070	6,071	18.10	335
1982	364,133.65	257,260	260,195	103,939	18.69	5,561
1983	77,614.65	53,616	54,228	23,387	19.69	1,188
1984	16,826.56	11,432	11,562	5,264	20.29	259
1985	402,268.42	268,635	271,700	130,569	20.89	6,250
1986	14,998.98	9,839	9,951	5,048	21.50	235
1987	23,576.56	15,183	15,356	8,220	22.11	372
1988	951,616.18	601,231	608,090	343,526	22.73	15,113
1989	2,214,166.43	1,371,455	1,387,101	827,066	23.35	35,420
1990	893,748.89	542,327	548,514	345,235	23.98	14,397
1991	1,015,158.70	603,004	609,883	405,275	24.61	16,468
1992	10,568.40	6,140	6,210	4,358	25.24	173
1993	1,502.06	853	863	639	25.88	25
1994	890,063.95	493,451	499,080	390,984	26.52	14,743
1995	1,280,476.04	692,481	700,381	580,095	27.17	21,351
1996	477,008.26	251,383	254,251	222,757	27.82	8,007
1997	1,595,296.44	813,601	822,883	772,414	28.82	26,801
1998	583,333.77	289,275	292,575	290,759	29.48	9,863
1999	1,734,191.18	835,186	844,714	889,477	30.14	29,512
2000	12,575.45	5,874	5,941	6,634	30.80	215
2001	2,001,872.81	905,647	915,979	1,085,894	31.47	34,506
2002	317,064.16	138,716	140,299	176,766	32.14	5,500
2003	402,090.26	168,878	170,805	231,286	33.14	6,979
2004	321,800.72	130,265	131,751	190,050	33.82	5,619
2005	87,081.58	33,910	34,297	52,785	34.50	1,530

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER PURIFICATION STRUCTURES						
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. 0						
2006	18,434.59	6,891	6,970	11,465	35.18	326
2007	245,523.87	87,406	88,403	157,121	36.18	4,343
2008	103,578.18	35,227	35,629	67,949	36.87	1,843
2009	746,951.23	242,012	244,773	502,178	37.56	13,370
2010	699,639.64	215,279	217,735	481,905	38.25	12,599
2011	2,005,601.03	580,822	587,448	1,418,153	39.25	36,131
2012	2,610,578.33	712,688	720,819	1,889,760	39.95	47,303
2013	3,109,379.27	796,623	805,711	2,303,668	40.64	56,685
2014	3,739,903.49	894,585	904,791	2,835,113	41.35	68,564
2015	424,655.20	93,764	94,834	329,822	42.35	7,788
2016	1,483,425.60	301,877	305,321	1,178,105	43.05	27,366
2017	2,192,310.04	407,770	412,422	1,779,888	43.76	40,674
2018	1,943,056.31	325,268	328,979	1,614,078	44.76	36,061
2019	1,882,895.81	281,681	284,894	1,598,001	45.48	35,136
2020	3,462,571.05	455,674	460,872	3,001,699	46.19	64,986
2021	2,979,199.52	337,841	341,695	2,637,504	46.91	56,225
2022	7,487,400.12	711,303	719,418	6,767,982	47.63	142,095
2023	10,959,821.41	832,946	842,448	10,117,373	48.63	208,048
2024	1,821,787.54	104,935	106,132	1,715,655	49.08	34,956
2025	9,731,000.83	375,617	379,902	9,351,099	49.81	187,735
2026	2,713,341.25	52,910	53,514	2,659,828	50.28	52,900
2027	2,717,103.15	13,586	13,741	2,703,362	50.25	53,798
9999	169,605.01-	36,763-	37,182-	132,423-		3,109-
	79,818,178.14	17,300,987	17,498,361	62,319,817		1,463,015
	526,793,856.50	146,769,236	148,443,610	378,350,246		12,748,581

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.7 2.42

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.36 WASTE HANDLING AND TREATMENT STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAYS MINE TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. 0						
1991	10,728,292.17	8,071,967	6,714,555	4,013,737	11.85	338,712
1998	68,969.00	48,402	40,263	28,706	12.32	2,330
2000	122,317.58	83,885	69,779	52,539	12.37	4,247
2001	25,833.98	17,464	14,527	11,307	12.46	907
2003	4,063.71	2,663	2,215	1,849	12.63	146
2007	19,061.38	11,627	9,672	9,390	12.79	734
2010	29,348.23	16,614	13,820	15,528	13.03	1,192
2012	197,525.13	105,478	87,740	109,785	13.09	8,387
2013	129,535.29	66,737	55,514	74,021	13.17	5,620
2014	18,080.06	8,955	7,449	10,631	13.25	802
2016	167,667.01	75,802	63,055	104,612	13.33	7,848
2023	3,380,408.50	765,324	636,624	2,743,784	13.67	200,716
	14,891,102.04	9,274,918	7,715,213	7,175,889		571,641
YARDLEY - MILL ROAD TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2057						
NET SALVAGE PERCENT.. 0						
2021	13,550,479.62	2,536,650	2,110,078	11,440,402	26.05	439,171
	13,550,479.62	2,536,650	2,110,078	11,440,402		439,171
	28,441,581.66	11,811,568	9,825,291	18,616,291		1,010,812
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					18.4	3.55

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.38 WASTE HANDLING AND TREATMENT STRUCTURES PAINTING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1991	38,331.32	38,331	38,331			
2015	27,627.10	27,627	27,627			
2021	1,337,480.53	802,488	809,866	527,615	4.00	131,904
	1,403,438.95	868,446	875,824	527,615		131,904

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.0 9.40

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.39 PURIFICATION BUILDINGS - TANK PAINTING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1997	26,564.05	26,564	26,564			
1999	12,732.18	12,732	12,732			
2000	10,588.12	10,588	10,588			
2002	28,101.61	28,102	28,102			
2015	41,376.99	41,377	41,377			
2023	849,388.95	339,756	343,740	505,649	6.00	84,275
	968,751.90	459,119	463,103	505,649		84,275

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.0 8.70

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.61 OFFICE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEW CASTLE OFFICE						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. 0						
1986	1,193,234.40	1,090,974	1,066,177	127,058	3.84	33,088
1987	17,605.59	16,056	15,691	1,915	3.86	496
1988	64,279.96	58,411	57,083	7,197	3.92	1,836
1989	21,520.60	19,545	19,101	2,420	3.84	630
1990	47,919.69	43,439	42,452	5,468	3.82	1,431
1991	3,439.19	3,108	3,037	402	3.84	105
1992	3,258.04	2,931	2,864	394	3.91	101
1996	15,197.42	13,521	13,214	1,984	3.84	517
1998	1,013.00	893	873	140	3.89	36
2005	152,175.13	129,227	126,290	25,885	3.91	6,620
2006	239,811.48	201,945	197,355	42,457	3.94	10,776
2008	59,275.49	49,104	47,988	11,288	3.94	2,865
2009	4,369.19	3,586	3,504	865	3.93	220
2011	8,577.97	6,890	6,733	1,845	3.92	471
2012	18,670.27	14,787	14,451	4,219	3.94	1,071
2013	103,178.46	80,603	78,771	24,408	3.92	6,227
2014	68,172.08	52,377	51,186	16,986	3.92	4,333
2015	29,091.75	21,924	21,426	7,666	3.92	1,956
2016	107,280.37	79,066	77,269	30,012	3.93	7,637
2017	95,983.57	68,820	67,256	28,728	3.95	7,273
2018	19,655.38	13,674	13,363	6,292	3.94	1,597
2019	680.62	456	446	235	3.95	59
2025	1,285,161.57	431,043	421,246	863,916	3.96	218,161
	3,559,551.22	2,402,380	2,347,775	1,211,776		307,506
WASHINGTON CUSTOMER SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. 0						
1987	1,315,832.88	1,173,723	1,147,045	168,788	4.84	34,874
1988	2,021.01	1,797	1,756	265	4.86	55
1989	304,487.32	270,750	264,596	39,891	4.74	8,416
1992	15,076.98	13,245	12,944	2,133	4.84	441
1994	2,429.06	2,124	2,076	353	4.74	74
1995	69,619.62	60,597	59,220	10,400	4.76	2,185
1996	8,235.02	7,122	6,960	1,275	4.84	263

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.61 OFFICE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WASHINGTON CUSTOMER SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. 0						
1997	109,992.96	94,704	92,551	17,442	4.84	3,604
2001	50,080.02	42,187	41,228	8,852	4.86	1,821
2002	4,780.74	4,004	3,913	868	4.85	179
2003	72,512.60	60,388	59,015	13,497	4.82	2,800
2010	19,835.46	15,410	15,060	4,776	4.88	979
2011	62,740.65	48,084	46,991	15,750	4.88	3,227
2013	82,727.62	61,384	59,989	22,739	4.87	4,669
2014	14,536.76	10,564	10,324	4,213	4.89	862
	2,134,908.70	1,866,083	1,823,668	311,241		64,449
CAPITOL DISTRIBUTION CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 6-2064						
NET SALVAGE PERCENT.. 0						
1989	347,788.60	219,385	214,398	133,390	22.24	5,998
1990	5,101.58	3,171	3,099	2,003	22.52	89
1991	650.26	398	389	261	22.82	11
1996	1,799.05	1,021	998	801	23.64	34
2001	12,812.78	6,629	6,478	6,334	24.25	261
2002	5,478.58	2,767	2,704	2,774	24.50	113
2003	1,018.77	504	493	526	24.54	21
2006	28,442.30	13,021	12,725	15,717	24.87	632
2007	23,101.69	10,257	10,024	13,078	25.05	522
2008	47,924.90	20,579	20,111	27,814	25.25	1,102
2010	10,983.00	4,388	4,288	6,695	25.55	262
2011	43,527.16	16,714	16,334	27,193	25.67	1,059
2012	124,750.18	46,033	44,987	79,763	25.65	3,110
2013	174,227.60	61,224	59,832	114,395	25.84	4,427
2018	19,709,239.15	5,019,943	4,905,841	14,803,398	26.34	562,012
2019	1,661,686.84	386,841	378,048	1,283,639	26.36	48,696
2023	11,478.86	1,501	1,467	10,012	26.58	377
	22,210,011.30	5,814,376	5,682,217	16,527,794		628,726

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.61 OFFICE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SOUTHERN REPORTING CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 6-2090						
NET SALVAGE PERCENT.. 0						
2025	1,124,502.97	65,671	64,178	1,060,325	32.25	32,878
	1,124,502.97	65,671	64,178	1,060,325		32,878
OTHER OFFICE BUILDINGS						
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
1924	845.00	845	845			
1926	215.00	215	215			
1958	13.02	12	12	1	3.46	
1960	48.73	46	45	4	4.43	1
1961	21.19	20	20	2	4.42	
1963	33,045.39	30,666	29,969	3,077	4.97	619
1964	1,079.50	1,000	977	102	5.03	20
1965	11,957.68	10,972	10,723	1,235	5.57	222
1966	1,125.43	1,030	1,007	119	5.67	21
1967	48,178.36	43,939	42,940	5,238	5.79	905
1968	57,455.89	51,865	50,686	6,770	6.36	1,064
1969	1,273.22	1,145	1,119	154	6.52	24
1970	11,121.74	9,953	9,727	1,395	6.69	209
1971	9,019.90	7,981	7,800	1,220	7.29	167
1972	61,461.67	54,086	52,856	8,605	7.50	1,147
1973	1,636.52	1,432	1,399	237	7.73	31
1975	6,526.85	5,600	5,473	1,054	8.61	122
1976	45,687.00	38,912	38,027	7,660	8.88	863
1977	13,240.50	11,122	10,869	2,371	9.52	249
1979	28,098.53	23,198	22,671	5,428	10.14	535
1980	1.10	1	1			
1981	45,810.00	36,877	36,039	9,771	11.14	877
1982	361,045.49	287,573	281,035	80,010	11.50	6,957
1983	32,369.00	25,351	24,775	7,594	12.18	623
1984	902.06	698	682	220	12.56	18
1985	72,985.69	55,484	54,223	18,763	13.25	1,416
1986	351,447.26	263,691	257,696	93,751	13.64	6,873
1987	596,055.80	438,697	428,724	167,332	14.35	11,661
1988	612,729.15	444,474	434,369	178,360	14.76	12,084
1989	449,868.60	319,677	312,409	137,459	15.48	8,880

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.61 OFFICE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER OFFICE BUILDINGS						
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
1990	143,314.05	100,220	97,942	45,372	15.91	2,852
1991	33,727.65	23,070	22,546	11,182	16.63	672
1992	148,265.09	99,115	96,862	51,403	17.36	2,961
1993	12,902.30	8,466	8,274	4,629	17.81	260
1994	325,416.52	208,332	203,596	121,821	18.55	6,567
1995	58,927.46	36,771	35,935	22,992	19.28	1,193
1996	47,370.53	28,929	28,271	19,099	19.76	967
1997	35,194.64	20,906	20,431	14,764	20.51	720
1998	15,964.58	9,213	9,004	6,961	21.25	328
1999	61,011.45	34,337	33,556	27,455	21.75	1,262
2000	754,379.80	411,439	402,085	352,295	22.50	15,658
2001	49,302.15	26,022	25,430	23,872	23.26	1,026
2002	6,125.14	3,124	3,053	3,072	24.02	128
2003	84,890.14	41,970	41,016	43,874	24.54	1,788
2004	37,729.39	17,963	17,555	20,175	25.31	797
2005	346,446.58	158,534	154,930	191,517	26.08	7,343
2006	226,824.45	99,553	97,290	129,535	26.85	4,824
2007	90,382.39	37,961	37,098	53,284	27.62	1,929
2008	234,555.06	94,479	92,331	142,224	28.17	5,049
2009	101,931.15	39,080	38,192	63,740	28.95	2,202
2010	61,124.75	22,237	21,731	39,393	29.73	1,325
2011	121,514.52	41,801	40,851	80,664	30.51	2,644
2012	183,845.36	59,566	58,212	125,634	31.30	4,014
2013	88,318.55	26,831	26,221	62,098	32.08	1,936
2014	402,537.52	114,079	111,486	291,052	32.87	8,855
2015	12,615.97	3,315	3,240	9,376	33.66	279
2016	683,665.11	165,447	161,686	521,979	34.45	15,152
2017	539,219.66	119,168	116,459	422,761	35.25	11,993
2018	1,151,356.24	230,041	224,811	926,545	36.05	25,702
2019	1,338,951.60	238,869	233,439	1,105,513	36.84	30,008
2020	619,050.23	97,067	94,860	524,190	37.64	13,926
2021	830,510.39	112,119	109,570	720,940	38.44	18,755
2022	1,604,063.59	181,259	177,138	1,426,925	39.25	36,355
2023	387,682.44	35,357	34,553	353,129	39.86	8,859

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.61 OFFICE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER OFFICE BUILDINGS						
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
2024	800,288.59	54,980	53,730	746,559	40.67	18,357
2025	887,174.99	40,987	40,055	847,120	41.29	20,516
9999	60,000.00-	20,319-	19,857-	40,143-		1,298-
	15,321,845.30	5,188,850	5,070,910	10,250,935		331,492
	44,350,819.49	15,337,360	14,988,748	29,362,071		1,365,051
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					21.5	3.08

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UNIONTOWN OPERATIONS CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2066						
NET SALVAGE PERCENT.. 0						
2021	6,910,216.15	1,185,793	1,510,328	5,399,888	28.97	186,396
	6,910,216.15	1,185,793	1,510,328	5,399,888		186,396
NORRISTOWN OPERATIONS CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. 0						
1987	747,847.92	667,080	747,848			
1988	14,460.80	12,915	14,461			
1990	21,055.84	18,620	21,056			
1991	515.82	455	516			
2000	8,240.40	6,986	8,240			
2001	106,652.86	89,844	106,653			
2011	2,125.81	1,629	2,126			
2014	364,619.49	264,495	364,619			
2015	19,376.64	13,742	19,377			
2018	224.06	145	224			
	1,285,119.64	1,075,911	1,285,120			
BETHEL PARK						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2058						
NET SALVAGE PERCENT.. 0						
1958	1,356.00	1,141	1,356			
1965	653,341.28	526,593	653,341			
1967	45,486.00	36,298	45,486			
1969	4,300.00	3,392	4,300			
1970	2,902.00	2,266	2,902			
1972	1,319.97	1,016	1,309	11	16.43	1
1973	9,153.18	7,019	9,044	109	16.42	7
1975	40.52	31	40	1	16.97	
1977	1,690.34	1,251	1,612	78	17.57	4
1979	3,808.27	2,779	3,581	228	17.79	13
1981	0.16		0			

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BETHEL PARK						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2058						
NET SALVAGE PERCENT.. 0						
1985	8,909.55	6,137	7,907	1,002	18.98	53
1986	56,270.95	38,298	49,346	6,925	19.24	360
1987	51,879.47	34,863	44,920	6,960	19.52	357
1988	1,675.90	1,111	1,431	244	19.82	12
1989	365,534.82	240,303	309,623	55,912	19.80	2,824
1991	4,610.90	2,955	3,807	803	20.18	40
1992	10,300.00	6,489	8,361	1,939	20.56	94
1993	2,884.28	1,795	2,313	571	20.64	28
1995	1,257.55	761	981	277	20.91	13
1996	53,669.41	31,944	41,159	12,511	21.08	594
1997	47,281.24	27,660	35,639	11,642	21.28	547
1998	41,194.00	23,654	30,477	10,717	21.51	498
2000	47,532.86	26,309	33,898	13,635	21.78	626
2002	3,229.97	1,712	2,206	1,024	22.17	46
2006	123,630.77	59,194	76,270	47,361	22.86	2,072
2007	61,197.63	28,396	36,587	24,610	23.10	1,065
2008	530,439.54	238,857	307,760	222,680	23.19	9,602
2009	415,793.46	181,120	233,367	182,426	23.32	7,823
2010	105,796.74	44,244	57,007	48,790	23.65	2,063
2011	54,411.31	21,939	28,268	26,144	23.68	1,104
2012	393,497.73	151,693	195,452	198,046	23.91	8,283
2013	23,340.26	8,594	11,073	12,267	24.02	511
2014	26,100.06	9,127	11,760	14,340	24.17	593
2021	4,473,296.57	858,873	1,106,631	3,366,666	25.25	133,333
	7,627,132.69	2,627,814	3,359,213	4,267,920		172,566
STAFFORD AVENUE DISTRIBUTION CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2062						
NET SALVAGE PERCENT.. 0						
1997	6,386.52	3,640	4,653	1,733	22.63	77
2012	1,538,069.70	567,548	725,514	812,556	25.65	31,679

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
STAFFORD AVENUE DISTRIBUTION CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2062						
NET SALVAGE PERCENT.. 0						
2014	16,462,105.81	5,478,589	7,003,443	9,458,662	26.06	362,957
2015	12,394.22	3,897	4,982	7,413	26.17	283
2019	22,838.07	5,225	6,679	16,159	26.97	599
	18,041,794.32	6,058,899	7,745,271	10,296,523		395,595
GREEN TREE						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2066						
NET SALVAGE PERCENT.. 0						
2018	19,072,374.73	4,600,257	5,880,645	13,191,730	28.31	465,974
2019	6,315,592.70	1,379,325	1,763,232	4,552,361	28.63	159,007
2021	145,101.38	24,899	31,829	113,272	28.97	3,910
	25,533,068.81	6,004,481	7,675,706	17,857,363		628,891
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
1951	224.35	223	224			
1954	7,218.02	7,166	7,218			
1955	102.19	101	102			
1956	4,958.84	4,894	4,959			
1957	1,837.61	1,801	1,838			
1958	961.89	942	962			
1959	597.93	581	598			
1960	1,741.98	1,692	1,742			
1961	1,982.01	1,910	1,982			
1962	710.49	683	710			
1963	2,085.78	2,002	2,086			
1964	2,784.23	2,649	2,784			
1965	508.47	482	508			
1966	1,064.78	1,007	1,065			
1967	4,993.16	4,704	4,993			
1968	2,254.26	2,115	2,254			
1969	2,390.61	2,218	2,391			

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
1970	6,820.17	6,298	6,820			
1971	108.61	100	109			
1972	1,378.44	1,259	1,378			
1973	3,765.33	3,416	3,765			
1974	1,742.20	1,579	1,742			
1976	3,864.48	3,449	3,864			
1977	1,262.70	1,117	1,263			
1978	217.32	191	217			
1980	2,677.16	2,303	2,677			
1981	1,451.66	1,235	1,452			
1982	5,970.51	5,024	5,971			
1983	6,523.39	5,425	6,523			
1984	48,157.46	39,552	48,157			
1985	33,888.02	27,470	33,888			
1986	26,460.94	21,156	26,461			
1987	787.48	621	787			
1988	529,385.73	410,856	527,167	2,219	11.25	197
1989	64,411.06	49,197	63,124	1,287	11.75	110
1990	940,610.84	706,493	906,497	34,114	12.26	2,783
1991	677,826.73	500,236	641,850	35,977	12.78	2,815
1992	315,133.45	227,211	291,533	23,600	13.54	1,743
1993	10,554.27	7,464	9,577	977	14.08	69
1994	66,069.03	45,786	58,748	7,321	14.62	501
1995	6,712.65	4,554	5,843	869	15.17	57
1996	87,209.96	57,585	73,887	13,323	15.95	835
1997	114,640.00	73,943	94,876	19,764	16.51	1,197
1998	16,673.34	10,493	13,464	3,210	17.08	188
1999	134,478.44	82,086	105,324	29,154	17.87	1,631
2000	70,199.60	41,699	53,504	16,696	18.45	905
2001	20,481.16	11,822	15,169	5,312	19.05	279
2002	9,242.43	5,153	6,612	2,631	19.84	133
2004	1,381.59	718	921	460	21.25	22
2005	48,343.08	24,249	31,114	17,229	21.86	788
2006	45,384.77	21,826	28,005	17,380	22.67	767
2007	50,145.83	23,167	29,725	20,420	23.29	877
2008	30,389.73	13,396	17,188	13,201	24.10	548
2009	16,131.55	6,795	8,719	7,413	24.74	300
2010	3,246.17	1,297	1,664	1,582	25.55	62
2011	201,637.31	76,461	98,107	103,531	26.19	3,953
2012	210,711.21	75,224	96,519	114,192	27.02	4,226

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
2013	45,232.71	15,135	19,420	25,813	27.84	927
2014	70,773.93	22,173	28,450	42,324	28.49	1,486
2015	510,071.22	148,125	190,058	320,013	29.32	10,914
2016	77,144.72	20,621	26,459	50,686	30.15	1,681
2017	35,167.27	8,581	11,010	24,157	30.98	780
2018	1,413,711.28	312,996	401,603	1,012,108	31.65	31,978
2019	164,968.85	32,598	41,826	123,143	32.49	3,790
2020	417,000.55	72,391	92,884	324,116	33.32	9,727
2021	1,968,623.43	295,294	378,890	1,589,733	34.00	46,757
2022	397,906.18	49,937	64,074	333,832	34.84	9,582
2023	164,862.77	16,618	21,322	143,540	35.68	4,023
2025	285,224.77	14,604	18,738	266,486	37.06	7,191
2026	3,770,747.25	97,662	125,310	3,645,438	37.61	96,927
2027	1,183,982.24	7,814	10,026	1,173,956	37.77	31,082
9999	301,029.00-	78,573-	100,442-	200,587-		5,909-
	14,056,880.57	3,669,052	4,690,258	9,366,623		275,922
	73,454,212.18	20,621,950	26,265,896	47,188,317		1,659,370

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 28.4 2.26

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 35-S0.5						
NET SALVAGE PERCENT.. 0						
1927	25.53	26	26			
1929	378.06	378	378			
1930	3,046.78	3,047	3,047			
1936	1,103.87	1,104	1,104			
1941	568.94	569	569			
1942	476.52	477	477			
1943	37.77	38	38			
1951	0.88	1	1			
1952	445.59	446	446			
1954	1,758.62	1,759	1,759			
1958	1,321.15	1,313	1,321			
1959	127.43	127	127			
1960	1,218.44	1,200	1,218			
1962	171.70	167	172			
1963	980.64	948	981			
1964	402.27	388	402			
1967	403.61	383	404			
1969	4.50	4	4			
1970	243.77	226	244			
1971	451.81	417	452			
1972	546.33	502	546			
1973	23.52	21	24			
1975	2,831.53	2,547	2,832			
1981	137.31	117	137			
1983	1,001.92	842	1,002			
1986	1,922.47	1,569	1,922			
1987	6,529.73	5,276	6,530			
1988	3,114.76	2,490	3,115			
1989	514.32	405	514			
1991	2,441.51	1,872	2,442			
1992	1,451.45	1,102	1,451			
1996	21,695.49	15,469	21,695			
1997	6,576.10	4,616	6,576			
1998	4,442.06	3,053	4,442			
2003	65,140.65	40,179	65,141			
2004	202,430.99	121,985	202,431			
2005	173,718.45	101,660	173,718			
2006	63,226.24	35,982	63,226			
2007	259,622.31	142,792	259,622			
2008	324,859.77	172,825	324,860			
2009	26,274.00	13,479	26,274			

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 35-S0.5						
NET SALVAGE PERCENT.. 0						
2010	147,211.85	72,575	147,212			
2011	1,697.66	804	1,698			
2012	59,042.10	26,658	59,042			
2013	28,489.47	12,245	28,489			
2014	11,699.12	4,760	11,699			
2015	589,042.21	225,485	589,042			
2016	482,929.81	172,647	482,930			
2017	368,208.98	122,245	368,209			
2018	766,013.70	233,021	766,014			
2019	38.57	11	39			
2020	9,314.33	2,295	9,314			
2021	35,263.58	7,617	31,655	3,609	21.78	166
2022	36,060.73	6,635	27,574	8,487	22.17	383
2023	709,557.08	106,717	443,504	266,053	22.60	11,772
2025	974,827.67	76,816	319,239	655,589	23.38	28,041
2026	669,424.97	27,112	112,675	556,750	23.69	23,501
2027	161,502.86	1,663	6,911	154,592	23.96	6,452
	6,231,993.48	1,781,107	4,586,916	1,645,077		70,315

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.4 1.13

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 305.00 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DAM NO. 3 (CITIZENS)						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2042						
NET SALVAGE PERCENT.. 0						
1920	42,226.36	37,501	28,637	13,590	13.48	1,008
1937	48.00	41	31	17	14.17	1
1949	331.00	279	213	118	14.59	8
1961	2,483.15	2,032	1,552	931	14.65	64
1973	1,843.00	1,453	1,110	733	14.49	51
1974	259.00	203	155	104	14.57	7
1978	82,513.54	63,478	48,474	34,040	14.69	2,317
1992	1,385,786.88	974,901	744,461	641,326	14.75	43,480
	1,515,490.93	1,079,888	824,632	690,859		46,936
SPRUCE RUN IMPOUNDING RESERVOIR						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2078						
NET SALVAGE PERCENT.. 0						
1957	3,545.00	2,209	1,687	1,858	42.36	44
1958	937,679.88	582,299	444,659	493,020	42.11	11,708
1962	1,170.00	707	540	630	42.53	15
1964	15,475.00	9,164	6,998	8,477	43.38	195
1965	5,506.28	3,243	2,476	3,030	43.26	70
1967	0.83			1	43.09	
1985	2,905.50	1,391	1,062	1,843	45.72	40
1990	18,419.48	8,246	6,297	12,123	45.64	266
1995	1,423,197.85	582,942	445,150	978,047	46.12	21,207
2021	36,844.32	4,222	3,224	33,620	46.36	725
	2,444,744.14	1,194,423	912,094	1,532,650		34,270
ONEIDA DAM AND RESERVOIR						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2089						
NET SALVAGE PERCENT.. 0						
1918	97,835.35	72,516	55,375	42,460	38.06	1,116
1925	408.75	292	223	186	40.86	5
1930	2,267.00	1,583	1,209	1,058	41.89	25
1934	1,013.55	698	533	481	42.14	11

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 305.00 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ONEIDA DAM AND RESERVOIR						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2089						
NET SALVAGE PERCENT.. 0						
1956	775.09	462	353	422	48.05	9
1978	134.64	65	50	85	52.01	2
1982	245.51	114	87	158	52.09	3
1985	16,193.21	7,141	5,453	10,740	53.24	202
1989	294,046.08	121,794	93,005	201,041	53.74	3,741
2013	8,655,614.25	1,757,090	1,341,762	7,313,852	54.97	133,052
	9,068,533.43	1,961,755	1,498,050	7,570,483		138,166
THORN RUN DAM AND RESERVOIR						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2083						
NET SALVAGE PERCENT.. 0						
1904	361.68	285	218	144	33.25	4
1925	882.00	639	488	394	38.85	10
1928	103.00	73	56	47	39.89	1
1930	285.00	202	154	131	39.99	3
1933	93.00	65	50	43	41.14	1
1936	86.00	59	45	41	40.58	1
1956	941.01	575	439	502	45.28	11
1958	951.00	571	436	515	45.94	11
1983	14,744.19	7,006	5,350	9,394	48.59	193
1984	76,177.36	35,704	27,265	48,913	48.74	1,004
1987	14,359.75	6,433	4,912	9,447	49.29	192
1989	210,306.30	91,904	70,180	140,126	48.96	2,862
1994	5,117.89	2,044	1,561	3,557	49.64	72
2011	7,667,320.88	1,840,157	1,405,194	6,262,126	50.67	123,586
	7,991,729.06	1,985,717	1,516,348	6,475,381		127,951
GRIFFIN						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2089						
NET SALVAGE PERCENT.. 0						
1893	59,431.80	48,580	37,097	22,335	29.93	746
1942	171.57	112	86	86	44.87	2

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 305.00 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GRIFFIN						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2089						
NET SALVAGE PERCENT.. 0						
1943	2,456.07	1,589	1,213	1,243	45.87	27
1983	12,768.00	5,786	4,418	8,350	53.09	157
1984	21,564.86	9,644	7,364	14,200	53.15	267
1985	4,179.31	1,843	1,407	2,772	53.24	52
1989	1,031,668.95	427,317	326,311	705,358	53.74	13,125
1990	13,974.55	5,739	4,382	9,592	53.09	181
1995	2,925.08	1,086	829	2,096	54.21	39
2001	15,236.40	4,912	3,751	11,485	54.65	210
	1,164,376.59	506,608	386,860	777,517		14,806
LAKE SCRANTON						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2089						
NET SALVAGE PERCENT.. 0						
1901	281,262.27	223,266	170,492	110,770	32.73	3,384
1916	2,609.36	1,941	1,482	1,127	38.25	29
1935	239.93	163	124	115	43.14	3
1968	1,279.11	687	525	754	50.89	15
1970	3,211.00	1,702	1,300	1,911	50.53	38
1976	2,210.73	1,094	835	1,375	52.09	26
1977	57.10	28	21	36	52.04	1
1978	36,565.70	17,738	13,545	23,020	52.01	443
1982	276.75	128	98	179	52.09	3
1983	15,120.00	6,852	5,232	9,888	53.09	186
1984	35,225.92	15,753	12,029	23,196	53.15	436
1985	30,307.31	13,366	10,207	20,101	53.24	378
1986	30,933.62	13,444	10,266	20,667	53.34	387
1987	17,143.97	7,338	5,603	11,540	53.46	216
1989	1,665,697.07	689,932	526,851	1,138,846	53.74	21,192
1990	99,790.35	40,984	31,297	68,494	53.09	1,290
1991	7,810.44	3,149	2,405	5,406	53.29	101
1993	173,539.95	67,264	51,365	122,175	53.72	2,274
1994	518.27	197	150	368	53.96	7
1995	0.88			1	54.21	

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 305.00 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LAKE SCRANTON						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2089						
NET SALVAGE PERCENT.. 0						
2001	5,375.23	1,733	1,323	4,052	54.65	74
2018	9,168,862.63	1,287,308	983,024	8,185,839	55.10	148,563
2019	278,446.50	35,418	27,046	251,400	54.89	4,580
	11,856,484.09	2,429,485	1,855,222	10,001,262		183,626
WILLIAMS BRIDGE						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2085						
NET SALVAGE PERCENT.. 0						
1892	99,114.45	81,621	62,328	36,786	28.93	1,272
1902	20,137.13	16,110	12,302	7,835	31.25	251
1915	1,350.92	1,014	774	577	37.25	15
1916	3,362.29	2,538	1,938	1,424	36.06	39
1930	111.28	79	60	51	39.99	1
1942	202.61	134	102	100	43.21	2
1962	40,618.95	23,498	17,944	22,675	47.36	479
1974	16,787.48	8,719	6,658	10,129	49.04	207
1975	78.02	40	31	47	49.01	1
1985	1,916,629.50	869,383	663,885	1,252,744	50.59	24,763
1986	64,940.48	29,022	22,162	42,778	50.74	843
1988	23,272.56	10,165	7,762	15,510	50.29	308
1989	83,219.77	35,735	27,288	55,932	50.50	1,108
1990	5.17	2	2	4	50.72	
1993	1,867.84	749	572	1,296	50.75	26
2001	10,426.96	3,497	2,670	7,757	51.52	151
	2,282,125.41	1,082,306	826,479	1,455,646		29,466
CHRISTOPHER CHENERY (PIKES CREEK)						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2091						
NET SALVAGE PERCENT.. 0						
1910	236,315.37	179,718	137,238	99,078	36.85	2,689
1916	3,174.05	2,361	1,803	1,371	38.25	36
1929	74,456.00	52,536	40,118	34,338	40.89	840

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 305.00 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CHRISTOPHER CHENERY (PIKES CREEK)						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2091						
NET SALVAGE PERCENT.. 0						
1930	93,721.44	65,455	49,983	43,738	41.89	1,044
1933	4,694.45	3,221	2,460	2,235	42.99	52
1935	258.54	176	134	124	43.14	3
1964	36,327.26	20,140	15,379	20,948	50.64	414
1983	2,366.25	1,062	811	1,555	54.04	29
1984	40,978.64	18,149	13,859	27,120	54.09	501
1986	40,605.19	17,481	13,349	27,256	54.24	503
1987	158.58	67	51	107	54.34	2
1988	5,675.53	2,368	1,808	3,867	54.46	71
1989	619.11	254	194	425	54.59	8
1991	1,085,419.97	429,826	328,227	757,193	54.91	13,790
1993	284,909.12	108,493	82,848	202,061	55.29	3,655
2001	8,126.08	2,578	1,969	6,157	55.97	110
	1,917,805.58	903,885	690,232	1,227,574		23,747
CRYSTAL LAKE						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2064						
NET SALVAGE PERCENT.. 0						
1904	5,092.51	4,197	3,205	1,888	26.25	72
1933	61.83	46	35	27	31.00	1
1951	76,060.08	53,181	40,610	35,450	32.70	1,084
1953	26,444.91	18,395	14,047	12,398	32.38	383
1954	114.24	79	60	54	32.26	2
1964	1,215,428.80	796,349	608,114	607,314	33.15	18,320
1965	1,783.96	1,161	887	897	33.24	27
1966	264.25	171	131	134	33.34	4
1967	3,530.07	2,266	1,730	1,800	33.46	54
1981	7,623.81	4,384	3,348	4,276	34.00	126
1982	45.13	26	20	25	34.37	1
1987	10,559.42	5,660	4,322	6,237	34.63	180
1989	1,797.68	943	720	1,078	34.46	31
1990	0.04		0			

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 305.00 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CRYSTAL LAKE						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2064						
NET SALVAGE PERCENT.. 0						
1993	184.09	91	69	115	34.97	3
1994	392.40	192	147	246	34.57	7
2023	115,100.75	11,878	9,070	106,030	34.76	3,050
	1,464,483.97	899,019	686,516	777,968		23,345
GARDNER'S CREEK INTAKE						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2085						
NET SALVAGE PERCENT.. 0						
1900	52,381.82	41,911	32,004	20,377	31.73	642
1929	10,139.00	7,154	5,463	4,676	40.89	114
1985	1,998,924.41	906,712	692,390	1,306,534	50.59	25,826
1986	9,145.11	4,087	3,121	6,024	50.74	119
2001	6,281.95	2,107	1,609	4,673	51.52	91
2024	3,025,874.57	167,936	128,241	2,897,634	51.05	56,761
	5,102,746.86	1,129,907	862,828	4,239,919		83,553
NESBITT						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2092						
NET SALVAGE PERCENT.. 0						
1900	185,903.19	148,741	113,583	72,320	31.73	2,279
1932	37,406.03	25,586	19,538	17,868	43.89	407
1934	97.08	66	50	47	43.99	1
1946	172,052.80	108,703	83,009	89,044	47.21	1,886
1980	413.30	192	147	267	54.01	5
1981	18,286.47	8,412	6,424	11,863	54.00	220
1984	111,517.46	48,912	37,351	74,167	55.04	1,348
2001	8,137.93	2,560	1,955	6,183	56.64	109
2012	26,922,112.06	5,613,260	4,286,440	22,635,672	56.94	397,536
2018	379,381.18	51,558	39,371	340,010	57.23	5,941
2019	4,641.05	572	437	4,204	56.94	74
	27,839,948.55	6,008,562	4,588,304	23,251,645		409,806

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 305.00 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WATRES						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2088						
NET SALVAGE PERCENT.. 0						
1923	436,199.97	317,554	242,493	193,707	38.86	4,985
1941	3,067.89	2,032	1,552	1,516	43.87	35
1943	445.19	292	223	222	44.21	5
1947	12,218.40	7,820	5,972	6,247	45.00	139
1963	203.31	116	89	115	48.36	2
1976	3,892.59	1,946	1,486	2,407	51.04	47
1992	1,033.37	412	315	719	52.72	14
2000	31,829.26	10,656	8,137	23,692	53.65	442
2008	10,206,443.00	2,656,737	2,028,758	8,177,685	53.99	151,467
2013	10,331.83	2,112	1,613	8,719	54.49	160
	10,705,664.81	2,999,677	2,290,636	8,415,029		157,296
ROCK RUN DAM						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2065						
NET SALVAGE PERCENT.. 0						
1915	181,300.00	144,170	110,092	71,208	28.85	2,468
1985	470,440.45	254,885	194,637	275,803	35.52	7,765
1993	46,068.00	22,555	17,224	28,844	35.44	814
1996	722,840.00	336,121	256,671	466,169	35.67	13,069
2000	383,237.34	164,524	125,635	257,602	35.89	7,178
2008	13,218.88	4,571	3,491	9,728	35.95	271
2013	376,416.70	105,397	80,484	295,933	36.00	8,220
2014	1.01			1	36.02	
2020	40,262.99	6,567	5,015	35,248	35.92	981
	2,233,785.37	1,038,790	793,249	1,440,536		40,766

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 305.00 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CEASETOWN DAM						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2117						
NET SALVAGE PERCENT.. 0						
2017	19,328,737.64	2,358,106	1,800,715	17,528,023	71.97	243,546
	19,328,737.64	2,358,106	1,800,715	17,528,023		243,546
ELMHURST DAM						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2117						
NET SALVAGE PERCENT.. 0						
2017	23,539,645.34	2,871,837	2,193,014	21,346,631	71.97	296,605
	23,539,645.34	2,871,837	2,193,014	21,346,631		296,605
MONTROSE DAM						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2104						
NET SALVAGE PERCENT.. 0						
2024	4,851,100.74	219,755	167,811	4,683,290	63.23	74,068
2025	328,383.00	10,246	7,824	320,559	62.10	5,162
	5,179,483.74	230,001	175,635	5,003,849		79,230
NAZARETH RESERVOIR						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2125						
NET SALVAGE PERCENT.. 0						
2025	8,122,663.82	217,687	166,232	7,956,432	72.63	109,547
	8,122,663.82	217,687	166,232	7,956,432		109,547

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 305.00 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DUNMORE						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2126						
NET SALVAGE PERCENT.. 0						
2025	15,746,181.13	421,998	322,249	15,423,932	72.63	212,363
2026	2,132,324.04	29,853	22,797	2,109,527	70.43	29,952
	17,878,505.17	451,851	345,046	17,533,459		242,315
CURTIS DAM						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2126						
NET SALVAGE PERCENT.. 0						
2026	6,958,621.48	97,421	74,393	6,884,228	70.43	97,746
	6,958,621.48	97,421	74,393	6,884,228		97,746
MAPLE LAKE DAM						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2127						
NET SALVAGE PERCENT.. 0						
2027	7,250,000.00	26,825	20,484	7,229,516	67.32	107,390
	7,250,000.00	26,825	20,484	7,229,516		107,390
MARSHWOOD DAM						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2127						
NET SALVAGE PERCENT.. 0						
2027	7,150,000.00	26,455	20,202	7,129,798	67.32	105,909
	7,150,000.00	26,455	20,202	7,129,798		105,909

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 305.00 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
OTHER COLLECTING AND IMPOUNDING RESERVOIRS						
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
1975	3,696.63	2,460	1,879	1,818	26.12	70
1976	33,873.94	22,113	16,886	16,988	27.12	626
1977	10,916.92	7,041	5,377	5,540	27.52	201
1978	1,349.94	860	657	693	27.92	25
1979	1,950.67	1,217	929	1,021	28.92	35
1980	4,963.85	3,056	2,334	2,630	29.34	90
1981	40,478.96	24,393	18,627	21,852	30.34	720
1982	6,586.84	3,913	2,988	3,599	30.76	117
1983	23,816.23	13,937	10,643	13,174	31.19	422
1984	9,522.41	5,446	4,159	5,364	32.19	167
1985	9,787.50	5,508	4,206	5,581	32.63	171
1986	63,587.47	34,935	26,677	36,910	33.63	1,098
1987	238,785.72	128,944	98,465	140,320	34.07	4,119
1988	5,057.13	2,663	2,034	3,024	35.07	86
1989	10,658.11	5,508	4,206	6,452	35.53	182
1990	6,573.40	3,332	2,544	4,029	35.99	112
1991	64,197.42	31,662	24,178	40,019	36.99	1,082
1992	488,163.58	235,783	180,051	308,113	37.46	8,225
1993	11,903.21	5,585	4,265	7,638	38.46	199
1994	590.47	271	207	384	38.94	10
1995	402,185.05	178,892	136,607	265,578	39.94	6,649
1996	24,583.99	10,669	8,147	16,437	40.43	407
1997	584,524.50	245,500	187,471	397,054	41.43	9,584
1998	8,582.75	3,509	2,680	5,903	41.92	141
2000	36,206.67	13,882	10,601	25,606	43.42	590
2001	107,327.29	39,625	30,259	77,069	44.42	1,735
2002	121,804.01	43,545	33,252	88,552	44.93	1,971
2003	6,013.22	2,064	1,576	4,437	45.93	97
2006	13,535.28	4,121	3,147	10,388	47.97	217
2007	22,971.49	6,662	5,087	17,884	48.97	365
2014	1,219,266.97	234,587	179,137	1,040,130	54.57	19,060
2016	7,735.78	1,268	968	6,767	56.11	121
2017	107,019.88	16,053	12,259	94,761	56.67	1,672
2019	385,025.55	46,511	35,517	349,508	58.23	6,002
2020	632,820.09	66,889	51,078	581,742	59.23	9,822
2023	1,227,876.69	75,146	57,384	1,170,493	61.36	19,076

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 305.00 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER COLLECTING AND IMPOUNDING RESERVOIRS						
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
2024	4,929,950.44	227,764	173,927	4,756,023	61.94	76,784
2025	549,203.56	17,025	13,001	536,203	62.52	8,577
9999	3,575.00-	555-	424-	3,151-		57-
	11,419,518.61	1,771,784	1,352,984	10,066,535		180,570
	192,415,094.59	31,271,989	23,880,155	168,534,940		2,776,592
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					60.7	1.44

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 306.00 LAKE, RIVER AND OTHER INTAKES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORRISTOWN INTAKE						
INTERIM SURVIVOR CURVE.. IOWA 55-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2077						
NET SALVAGE PERCENT.. 0						
1966	6,696.14	5,555	4,740	1,956	12.53	156
1997	4,076,795.17	2,274,852	1,941,051	2,135,744	23.76	89,888
1998	86,320.84	46,812	39,943	46,378	24.48	1,895
2004	37,517.86	17,172	14,652	22,866	27.25	839
2005	48,578.25	21,481	18,329	30,249	27.75	1,090
	4,255,908.26	2,365,872	2,018,715	2,237,193		93,868
MILL ROAD INTAKE						
INTERIM SURVIVOR CURVE.. IOWA 55-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2077						
NET SALVAGE PERCENT.. 0						
1997	5,185,337.03	2,893,418	2,468,851	2,716,486	23.76	114,330
1998	67,078.68	36,377	31,039	36,039	24.48	1,472
2004	51,910.47	23,759	20,273	31,638	27.25	1,161
	5,304,326.18	2,953,554	2,520,163	2,784,163		116,963
SWATARA CREEK INTAKE						
INTERIM SURVIVOR CURVE.. IOWA 55-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2072						
NET SALVAGE PERCENT.. 0						
1992	743,957.01	460,881	393,253	350,704	21.50	16,312
2007	52,227.42	21,727	18,539	33,689	28.08	1,200
2008	24,096.05	9,614	8,203	15,893	28.62	555
2018	210,583.17	44,349	37,841	172,742	33.74	5,120
	1,030,863.65	536,571	457,837	573,027		23,187

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 306.00 LAKE, RIVER AND OTHER INTAKES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ALLEGHENY RIVER PUMP STATION						
INTERIM SURVIVOR CURVE.. IOWA 55-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2070						
NET SALVAGE PERCENT.. 0						
1962	4,167.41	3,549	3,028	1,139	11.34	100
1970	1,783.13	1,443	1,231	552	13.42	41
1990	18,120.03	11,666	9,954	8,166	20.47	399
1995	1,697,864.04	999,702	853,011	844,853	22.35	37,801
1996	16,079.46	9,271	7,911	8,169	22.76	359
	1,738,014.07	1,025,631	875,135	862,879		38,700
OTHER INTAKES						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
1903	410.39	410	410			
1905	534.43	534	534			
1906	75.36	75	75			
1907	35.28	35	35			
1908	3,802.04	3,802	3,802			
1909	483.18	483	483			
1914	78.40	78	78			
1915	1,821.25	1,821	1,821			
1916	339.02	339	339			
1920	325.59	326	326			
1924	169.04	169	169			
1934	259.69	254	217	43	2.24	19
1937	1,562.87	1,505	1,283	279	3.46	81
1938	212.56	204	174	39	3.59	11
1948	4,010.11	3,675	3,134	876	7.21	121
1954	498.28	444	379	120	8.97	13
1955	1,186.11	1,050	895	291	9.30	31
1959	0.02		0			
1961	190,082.61	163,091	139,084	50,998	10.92	4,670
1962	2,379.72	2,026	1,728	652	11.34	57
1963	0.34		0			
1964	12,769.99	10,780	9,193	3,577	11.63	308
1966	20,748.56	17,213	14,679	6,069	12.53	484
1967	34,143.96	28,066	23,935	10,209	12.99	786
1968	3,233.89	2,652	2,262	972	12.94	75
1969	330,412.38	268,295	228,803	101,610	13.43	7,566

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 306.00 LAKE, RIVER AND OTHER INTAKES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER INTAKES						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
1970	237.03	191	163	74	13.92	5
1972	2,354.32	1,865	1,590	764	14.44	53
1973	187,614.58	147,915	126,142	61,472	14.49	4,242
1974	681.97	531	453	229	15.03	15
1976	4,852.30	3,712	3,166	1,687	15.67	108
1979	4,513.05	3,358	2,864	1,649	16.52	100
1980	216.19	159	136	81	17.10	5
1982	0.25		0			
1983	581.03	412	351	230	18.11	13
1984	7,023.48	4,923	4,198	2,825	18.35	154
1985	697.88	484	413	285	18.61	15
1986	5,080.50	3,479	2,967	2,114	18.88	112
1987	367.98	249	212	156	19.17	8
1988	324.97	217	185	140	19.48	7
1989	29,358.08	19,300	16,459	12,899	19.80	651
1991	298,477.84	189,116	161,279	137,199	20.82	6,590
1992	13,193.06	8,265	7,048	6,145	20.87	294
1994	7,099.58	4,287	3,656	3,444	21.64	159
1996	984,488.40	570,708	486,701	497,787	22.48	22,144
1997	104,446.54	59,221	50,504	53,943	22.91	2,355
1998	4,130.31	2,300	1,961	2,169	23.08	94
1999	424,004.45	230,319	196,417	227,588	23.55	9,664
2001	11,450.40	5,924	5,052	6,398	24.25	264
2002	110,605.59	55,856	47,634	62,971	24.50	2,570
2006	199,267.35	88,714	75,656	123,612	26.17	4,723
2007	431,304.73	185,461	158,162	273,143	26.51	10,303
2008	71,498.70	29,615	25,256	46,243	26.87	1,721
2011	35,369.46	12,846	10,955	24,414	28.05	870
2013	63,613.56	20,751	17,697	45,917	28.92	1,588
2014	6,708.45	2,058	1,755	4,953	29.37	169
2017	303,443.55	74,951	63,918	239,525	30.49	7,856
2019	144,996.82	29,463	25,126	119,871	31.37	3,821
2020	65,210.69	11,777	10,043	55,167	31.76	1,737
2021	110,041.39	17,299	14,753	95,289	32.17	2,962

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 306.00 LAKE, RIVER AND OTHER INTAKES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER INTAKES						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
2023	1,193,969.83	128,949	109,968	1,084,002	33.04	32,809
2025	2,794,308.00	156,481	133,447	2,660,861	33.71	78,934
9999	41,551.00-	13,016-	11,106-	30,445-		1,067-
	8,189,556.38	2,565,467	2,189,022	6,000,534		210,270
	20,518,668.54	9,447,095	8,060,872	12,457,796		482,988

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.8 2.35

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 307.00 WELLS AND SPRINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0						
NET SALVAGE PERCENT.. 0						
1900	1,497.25	1,497	1,497			
1901	681.93	682	682			
1904	1,464.95	1,465	1,465			
1905	11,469.70	11,470	11,470			
1907	59.56	60	60			
1908	10.92	11	11			
1910	6,312.19	6,312	6,312			
1912	844.78	845	845			
1913	1,485.52	1,486	1,486			
1914	681.15	681	681			
1915	2,497.70	2,498	2,498			
1916	1,749.01	1,749	1,749			
1918	1,176.08	1,176	1,176			
1920	61.59	61	57	5	0.53	5
1922	2,800.86	2,764	2,603	198	1.38	143
1923	9,805.16	9,586	9,027	778	2.38	327
1924	8,312.21	8,133	7,658	654	2.26	289
1926	457.16	443	417	40	3.17	13
1927	1,171.62	1,136	1,070	102	3.09	33
1930	8.95	9	9			
1934	197.86	186	175	23	6.01	4
1935	1,242.93	1,166	1,098	145	6.04	24
1937	3,037.93	2,816	2,652	386	7.09	54
1938	239.68	222	209	31	7.15	4
1939	2,531.85	2,317	2,182	350	8.15	43
1940	74.35	68	64	10	8.24	1
1941	825.77	753	709	117	8.34	14
1945	4,298.99	3,842	3,618	681	9.74	70
1946	223.23	197	186	37	10.74	3
1948	861.30	755	711	150	11.09	14
1950	107.48	94	89	18	11.50	2
1951	605.10	520	490	115	12.50	9
1953	12,940.30	11,012	10,369	2,571	12.96	198
1954	14,752.89	12,493	11,764	2,989	13.21	226
1955	12,112.59	10,204	9,608	2,505	13.47	186
1956	1,595.84	1,337	1,259	337	13.75	25
1957	25,321.59	21,093	19,862	5,460	14.03	389
1958	2,582.60	2,138	2,013	570	14.33	40
1959	1,920.72	1,580	1,488	433	14.64	30
1960	45,989.30	37,592	35,398	10,591	14.97	707
1961	4,462.49	3,593	3,383	1,079	15.97	68

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 307.00 WELLS AND SPRINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0						
NET SALVAGE PERCENT.. 0						
1962	2,997.16	2,396	2,256	741	16.30	45
1963	8,633.83	6,852	6,452	2,182	16.65	131
1964	2,114.28	1,678	1,580	534	16.37	33
1965	13,643.97	10,743	10,116	3,528	16.74	211
1966	120,566.08	94,138	88,644	31,922	17.12	1,865
1967	4,200.85	3,251	3,061	1,140	17.52	65
1968	7,099.79	5,446	5,128	1,972	17.92	110
1969	56,380.98	42,838	40,338	16,043	18.34	875
1970	7,896.19	5,941	5,594	2,302	18.76	123
1971	31,770.82	23,663	22,282	9,489	19.19	494
1972	101,470.63	74,784	70,419	31,052	19.63	1,582
1973	100,432.43	73,758	69,453	30,979	19.53	1,586
1974	38,731.78	28,123	26,482	12,250	19.99	613
1975	9,075.85	6,513	6,133	2,943	20.46	144
1976	108,029.28	76,582	72,112	35,917	20.94	1,715
1977	20,490.03	14,445	13,602	6,888	20.92	329
1978	178,729.50	124,360	117,102	61,628	21.42	2,877
1979	92,568.39	63,539	59,831	32,737	21.93	1,493
1980	224,448.24	152,961	144,034	80,414	21.97	3,660
1981	134,002.70	89,996	84,743	49,260	22.49	2,190
1982	297,910.23	198,408	186,828	111,082	22.57	4,922
1983	167,873.11	110,058	103,635	64,238	23.11	2,780
1984	49,303.78	32,013	30,145	19,159	23.23	825
1985	97,160.86	62,027	58,407	38,754	23.79	1,629
1986	89,535.96	56,533	53,233	36,303	23.94	1,516
1987	304,913.16	189,046	178,012	126,901	24.52	5,175
1988	209,822.34	128,474	120,976	88,846	24.69	3,598
1989	96,664.83	58,405	54,996	41,669	24.89	1,674
1990	942,766.58	561,606	528,828	413,939	25.11	16,485
1991	90,932.61	53,032	49,937	40,996	25.73	1,593
1992	222,370.82	127,641	120,191	102,180	25.98	3,933
1993	80,566.53	45,472	42,818	37,749	26.24	1,439
1994	11,303.91	6,267	5,901	5,403	26.52	204
1995	77,258.54	42,029	39,576	37,683	26.82	1,405
1996	210,950.90	112,479	105,914	105,037	27.14	3,870
1997	132,590.72	69,212	65,173	67,418	27.47	2,454
1998	61,315.68	31,296	29,469	31,847	27.82	1,145
1999	40,117.29	19,994	18,827	21,290	28.18	756
2000	893,302.05	436,557	411,078	482,224	28.25	17,070
2001	249,456.87	118,692	111,765	137,692	28.64	4,808
2002	304,629.46	140,891	132,668	171,961	29.05	5,919

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 307.00 WELLS AND SPRINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0						
NET SALVAGE PERCENT.. 0						
2003	144,275.25	65,097	61,298	82,977	29.19	2,843
2004	992,896.65	436,179	410,722	582,175	29.36	19,829
2005	2,656.44	1,128	1,062	1,594	29.81	53
2006	231,131.79	95,134	89,582	141,550	30.02	4,715
2007	502,115.51	199,842	188,178	313,938	30.25	10,378
2008	311,828.77	119,680	112,695	199,134	30.50	6,529
2009	8,573.91	3,164	2,979	5,595	30.78	182
2010	274,129.70	96,932	91,275	182,855	31.08	5,883
2011	339,764.18	114,704	108,009	231,755	31.39	7,383
2012	103,715.77	33,448	31,496	72,220	31.51	2,292
2013	217,566.75	66,401	62,526	155,041	31.87	4,865
2014	173,233.36	49,995	47,077	126,156	32.05	3,936
2015	1,153,991.75	312,963	294,697	859,295	32.25	26,645
2016	83,509.85	21,128	19,895	63,615	32.48	1,959
2017	28,746.62	6,727	6,334	22,413	32.74	685
2018	120,560.07	25,824	24,317	96,243	33.02	2,915
2019	136,512.89	26,538	24,989	111,524	33.15	3,364
2020	262,149.07	45,509	42,853	219,296	33.32	6,582
2021	186,021.65	28,350	26,695	159,327	33.37	4,775
2022	1,580,320.53	204,652	192,708	1,387,613	33.61	41,286
2023	297,050.29	31,606	29,761	267,289	33.59	7,957
2024	63,501.73	5,201	4,897	58,605	33.63	1,743
2025	1,372,071.88	76,836	72,353	1,299,719	33.71	38,556
9999	307,067.27-	120,057-	113,087-	193,980-		6,523-
	14,361,759.23	5,615,162	5,289,150	9,072,609		305,094

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.7 2.12

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 310.00 POWER GENERATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-S0.5						
NET SALVAGE PERCENT.. 0						
1931	3,609.84	3,610	3,610			
1936	2,809.10	2,809	2,809			
1937	4,520.24	4,516	4,520			
1940	2,939.00	2,915	2,939			
1944	1.00	1	1			
1954	8,338.50	7,731	8,338			
1957	1,178.00	1,080	1,178			
1958	5,336.00	4,860	5,336			
1959	107.00	97	107			
1963	940.00	830	913	27	8.46	3
1965	6,019.00	5,262	5,786	233	8.92	26
1966	142.00	123	135	7	9.42	1
1967	7,319.00	6,324	6,954	365	9.44	39
1968	23,061.00	19,729	21,695	1,366	9.97	137
1969	45,202.40	38,540	42,380	2,822	10.03	281
1970	206.00	174	191	15	10.57	1
1972	7,872.85	6,538	7,189	684	11.23	61
1973	136.00	112	123	13	11.36	1
1974	52,315.00	42,700	46,954	5,361	11.94	449
1975	38,313.36	31,080	34,177	4,136	12.10	342
1980	25,076.66	19,447	21,385	3,692	13.61	271
1981	585.65	450	495	91	13.88	7
1982	11,137.43	8,420	9,259	1,878	14.52	129
1983	2,509.00	1,877	2,064	445	14.82	30
1991	39,570.00	26,639	29,293	10,277	17.48	588
1992	48,752.04	32,420	35,650	13,102	17.63	743
1993	23,243.53	15,173	16,685	6,559	18.08	363
1994	107,457.50	69,149	76,038	31,420	18.28	1,719
1995	1,076.42	679	747	329	18.76	18
1996	7,932.48	4,918	5,408	2,524	19.00	133
1997	1,040,121.31	630,314	693,112	347,009	19.50	17,795
1998	20,346.13	12,096	13,301	7,045	19.78	356
1999	250,124.14	145,672	160,185	89,939	20.08	4,479
2000	96,600.18	54,772	60,229	36,371	20.62	1,764
2001	3,572.21	1,978	2,175	1,397	20.95	67
2002	189,643.82	102,408	112,611	77,033	21.30	3,617
2003	241,761.04	127,070	139,730	102,031	21.66	4,711
2004	86,744.06	44,292	48,705	38,039	22.05	1,725
2005	261,676.97	129,530	142,435	119,242	22.44	5,314
2006	370,647.36	178,244	196,002	174,645	22.67	7,704
2007	106,124.17	49,242	54,148	51,976	23.10	2,250

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 310.00 POWER GENERATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-S0.5						
NET SALVAGE PERCENT.. 0						
2008	133,786.35	59,736	65,688	68,098	23.55	2,892
2009	129,823.10	55,850	61,414	68,409	23.84	2,870
2010	97,770.04	40,223	44,230	53,540	24.32	2,201
2011	401,064.15	157,859	173,587	227,477	24.65	9,228
2012	6,230,204.92	2,336,327	2,569,095	3,661,110	25.00	146,444
2013	5,465,954.46	1,936,041	2,128,929	3,337,025	25.53	130,710
2014	619,366.07	206,930	227,546	391,820	25.91	15,122
2015	609,698.44	190,958	209,983	399,715	26.31	15,193
2016	160,719.19	46,850	51,518	109,201	26.74	4,084
2017	266,682.99	72,004	79,178	187,505	27.04	6,934
2018	983,860.91	242,620	266,792	717,069	27.50	26,075
2019	344,429.87	76,877	84,536	259,894	27.84	9,335
2020	278,768.83	55,224	60,726	218,043	28.34	7,694
2021	193,906.93	33,507	36,845	157,062	28.72	5,469
2022	168,052.35	24,620	27,073	140,979	29.13	4,840
2023	5,452,340.43	649,919	714,671	4,737,669	29.56	160,273
2024	839,770.15	76,587	84,218	755,552	29.89	25,278
2025	1,604,430.51	99,475	109,386	1,495,045	30.26	49,407
9999	297,740.91-	89,956-	98,902-	198,839-		7,455-
	26,827,956.17	8,105,472	8,911,505	17,916,451		671,718

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.7 2.50

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 311.20 PUMPING EQUIPMENT - ELECTRIC PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 39-S0						
NET SALVAGE PERCENT.. 0						
1957	5,617.81	5,387	5,490	128	2.99	43
1958	73.19	70	71	2	3.46	1
1974	4,935.66	4,212	4,292	644	9.11	71
1977	19,113.82	15,960	16,264	2,850	9.88	288
1978	18,893.54	15,646	15,944	2,950	10.17	290
1979	4,182.40	3,413	3,478	704	10.82	65
1980	429.63	347	354	76	11.14	7
1981	9,119.10	7,299	7,438	1,681	11.47	147
1982	1,035.64	820	836	200	11.82	17
1983	2,600.86	2,037	2,076	525	12.18	43
1984	1,382.95	1,076	1,097	286	12.25	23
1987	737.55	552	563	175	13.48	13
1988	1,478.21	1,095	1,116	362	13.63	27
1989	5,928.57	4,325	4,407	1,522	14.08	108
1990	10,264.88	7,368	7,509	2,756	14.55	189
1991	9,018.73	6,396	6,518	2,501	14.76	169
1992	65,795.88	46,057	46,936	18,860	15.00	1,257
1993	20,179.72	13,859	14,123	6,057	15.50	391
1995	9,481.05	6,311	6,431	3,050	16.08	190
1996	118,684.33	77,631	79,112	39,572	16.39	2,414
1997	16,610.34	10,664	10,867	5,743	16.73	343
1998	14,935.98	9,399	9,578	5,358	17.08	314
1999	2,589.25	1,595	1,625	964	17.45	55
2000	1,853.83	1,121	1,142	712	17.64	40
2001	42,173.71	24,891	25,366	16,808	18.05	931
2002	43,896.58	25,350	25,834	18,063	18.29	988
2003	1,020,380.85	575,495	586,473	433,908	18.55	23,391
2004	151,570.05	82,969	84,552	67,018	19.02	3,524
2005	354,242.64	189,378	192,990	161,253	19.15	8,421
2006	2,810,565.65	1,457,840	1,485,648	1,324,918	19.49	67,979
2007	47,643.09	23,917	24,373	23,270	19.84	1,173
2008	264,715.19	128,757	131,213	133,502	20.06	6,655
2009	38,525.06	18,030	18,374	20,151	20.46	985
2010	58,424.20	26,320	26,822	31,602	20.74	1,524
2011	116,972.06	50,532	51,496	65,476	21.04	3,112
2012	908,486.10	376,113	383,287	525,199	21.23	24,739
2013	343,343.55	135,071	137,647	205,697	21.59	9,527
2014	4,345,069.32	1,621,145	1,652,069	2,693,000	21.84	123,306
2015	359,752.73	126,921	129,342	230,411	22.01	10,468
2016	550,567.37	181,687	185,153	365,414	22.33	16,364
2017	145,080.54	44,540	45,390	99,691	22.57	4,417

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 311.20 PUMPING EQUIPMENT - ELECTRIC PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 39-S0						
NET SALVAGE PERCENT.. 0						
2018	1,680,756.98	474,982	484,042	1,196,715	22.85	52,373
2019	856,766.90	220,703	224,913	631,854	23.06	27,400
2020	2,203,367.65	510,520	520,258	1,683,110	23.21	72,517
2021	1,485,623.92	303,067	308,848	1,176,776	23.41	50,268
2022	59,497.17	10,412	10,611	48,886	23.57	2,074
2023	1,019,498.64	147,216	150,024	869,475	23.70	36,687
2024	78,588.24	8,794	8,962	69,626	23.81	2,924
2025	2,008,400.67	155,049	158,006	1,850,395	23.91	77,390
2026	6,729,397.15	271,195	276,368	6,453,029	23.81	271,022
2027	1,286,049.17	13,375	13,630	1,272,419	23.79	53,485
9999	1,964,196.05-	498,298-	507,803-	1,456,393-		64,247-
	27,390,102.05	6,948,611	7,081,155	20,308,947		895,902

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.7 3.27

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 311.50 PUMPING EQUIPMENT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 39-S0						
NET SALVAGE PERCENT.. 0						
1990	835.56	600	428	408	14.55	28
1995	327.64	218	155	173	16.08	11
1998	1,142.97	719	512	631	17.08	37
1999	5,033.00	3,100	2,209	2,824	17.45	162
2000	143,232.96	86,627	61,731	81,502	17.64	4,620
2003	3,570.35	2,014	1,435	2,135	18.55	115
2004	35,469.10	19,416	13,836	21,633	19.02	1,137
2005	81,156.00	43,386	30,917	50,239	19.15	2,623
2006	48,612.53	25,215	17,968	30,645	19.49	1,572
2007	5,154.10	2,587	1,844	3,310	19.84	167
2010	60,727.52	27,358	19,496	41,232	20.74	1,988
2011	110,586.36	47,773	34,044	76,542	21.04	3,638
2012	1,828.67	757	539	1,290	21.23	61
2013	616,579.49	242,562	172,852	443,727	21.59	20,552
2014	7,545.93	2,815	2,006	5,540	21.84	254
2016	67,628.81	22,318	15,904	51,725	22.33	2,316
2017	8,642.12	2,653	1,891	6,751	22.57	299
2018	6,217.00	1,757	1,252	4,965	22.85	217
2019	645,916.50	166,388	118,570	527,346	23.06	22,868
2020	2,479,299.67	574,454	409,362	2,069,938	23.21	89,183
2021	2,468,926.62	503,661	358,914	2,110,013	23.41	90,133
2022	4,852,299.21	849,152	605,115	4,247,184	23.57	180,194
2023	6,074,300.97	877,129	625,052	5,449,249	23.70	229,926
2024	6,303,033.66	705,309	502,611	5,800,423	23.81	243,613
2025	4,165,389.75	321,568	229,153	3,936,237	23.91	164,627
2026	3,257,511.73	131,278	93,550	3,163,962	23.81	132,884
2027	1,052,755.64	10,949	7,802	1,044,954	23.79	43,924
	32,503,723.86	4,671,763	3,329,148	29,174,576		1,237,149

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.6 3.81

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 311.52 PUMPING EQUIPMENT - SOURCE OF SUPPLY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 39-S0						
NET SALVAGE PERCENT.. 0						
1995	500.74	333	315	186	16.08	12
1997	242.21	155	147	95	16.73	6
2007	302,979.30	152,096	144,100	158,879	19.84	8,008
2008	106,545.19	51,824	49,099	57,446	20.06	2,864
2009	90,997.69	42,587	40,348	50,650	20.46	2,476
2010	665,309.01	299,722	283,965	381,344	20.74	18,387
2011	673,316.56	290,873	275,581	397,736	21.04	18,904
2012	213,917.90	88,562	83,906	130,012	21.23	6,124
2013	1,167,611.55	459,338	435,189	732,423	21.59	33,924
2014	1,470,086.74	548,489	519,653	950,434	21.84	43,518
2015	1,333,851.63	470,583	445,843	888,009	22.01	40,346
2016	1,650,181.56	544,560	515,930	1,134,252	22.33	50,795
2017	2,025,413.90	621,802	589,112	1,436,302	22.57	63,638
2018	970,045.83	274,135	259,722	710,324	22.85	31,086
2019	325,033.26	83,729	79,327	245,706	23.06	10,655
2020	119,694.64	27,733	26,275	93,420	23.21	4,025
2021	268,274.05	54,728	51,851	216,423	23.41	9,245
2023	21,622.78	3,122	2,958	18,665	23.70	788
	11,405,624.54	4,014,371	3,803,321	7,602,304		344,801

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.0 3.02

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 311.53 PUMPING EQUIPMENT - WATER TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 39-S0						
NET SALVAGE PERCENT.. 0						
1910	137.73	138	138			
1917	133.00	133	133			
1919	8,727.40	8,727	8,727			
1928	134.45	134	134			
1929	274.09	274	274			
1930	10.36	10	10			
1931	3,609.84	3,610	3,610			
1937	1,084.39	1,084	1,084			
1939	195.67	196	196			
1941	233.57	234	234			
1942	901.65	902	902			
1944	22.40	22	22			
1945	612.26	612	612			
1946	36.51	37	37			
1947	175.93	176	176			
1948	1,721.87	1,722	1,722			
1950	176.72	176	163	14	0.52	14
1951	14,946.31	14,767	13,713	1,233	0.92	1,233
1952	33,162.46	32,582	30,256	2,906	1.34	2,169
1953	14,955.45	14,719	13,668	1,287	1.19	1,082
1954	9,781.62	9,568	8,885	897	1.63	550
1955	2,307.03	2,242	2,082	225	2.07	109
1956	984.21	950	882	102	2.53	40
1957	15,308.52	14,681	13,633	1,676	2.99	561
1958	2,821.39	2,687	2,495	326	3.46	94
1959	30,581.95	29,114	27,035	3,547	3.43	1,034
1960	74,879.69	70,739	65,688	9,192	3.92	2,345
1961	172,778.06	161,928	150,366	22,412	4.42	5,071
1962	3,846.01	3,600	3,343	503	4.44	113
1963	21,459.38	19,914	18,492	2,967	4.97	597
1964	32,655.26	30,036	27,891	4,764	5.49	868
1965	199,549.50	183,107	170,033	29,516	5.57	5,299
1966	11,660.13	10,598	9,841	1,819	6.11	298
1967	28,880.66	25,993	24,137	4,744	6.67	711
1968	95,517.72	85,660	79,544	15,974	6.79	2,353
1969	307,919.76	273,248	253,738	54,182	7.36	7,362
1970	5,567.23	4,919	4,568	999	7.52	133
1971	51,979.05	45,700	42,437	9,542	7.69	1,241
1972	423,176.07	367,740	341,484	81,692	8.29	9,854
1973	5,691,249.88	4,917,240	4,566,151	1,125,099	8.50	132,365
1974	22,347.74	19,069	17,707	4,641	9.11	509

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 311.53 PUMPING EQUIPMENT - WATER TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 39-S0						
NET SALVAGE PERCENT.. 0						
1975	112,278.57	95,167	88,372	23,907	9.35	2,557
1976	70,968.42	59,720	55,456	15,512	9.61	1,614
1977	19,388.63	16,190	15,034	4,355	9.88	441
1978	9,787.72	8,105	7,526	2,262	10.17	222
1979	173,726.38	141,761	131,639	42,087	10.82	3,890
1980	146,097.95	118,106	109,673	36,425	11.14	3,270
1981	505,230.20	404,386	375,513	129,717	11.47	11,309
1982	684,624.45	542,223	503,509	181,115	11.82	15,323
1983	229,348.41	179,626	166,801	62,547	12.18	5,135
1984	311,320.96	242,301	225,001	86,320	12.25	7,047
1985	643,142.22	494,319	459,025	184,117	12.64	14,566
1986	407,620.75	309,180	287,105	120,516	13.05	9,235
1987	667,775.86	499,496	463,832	203,944	13.48	15,129
1988	283,751.47	210,260	195,248	88,503	13.63	6,493
1989	418,946.17	305,663	283,839	135,107	14.08	9,596
1990	4,401,706.59	3,159,545	2,933,955	1,467,752	14.55	100,876
1991	1,019,819.94	723,256	671,616	348,204	14.76	23,591
1992	985,449.05	689,814	640,562	344,887	15.00	22,992
1993	1,214,131.28	833,865	774,327	439,804	15.50	28,374
1994	342,251.03	231,533	215,002	127,249	15.78	8,064
1995	3,082,931.12	2,051,999	1,905,487	1,177,444	16.08	73,224
1996	1,060,183.76	693,466	643,953	416,231	16.39	25,395
1997	3,345,175.84	2,147,603	1,994,265	1,350,911	16.73	80,748
1998	1,034,657.53	651,110	604,621	430,037	17.08	25,178
1999	3,189,091.46	1,964,480	1,824,217	1,364,874	17.45	78,216
2000	2,409,237.91	1,457,107	1,353,070	1,056,168	17.64	59,873
2001	2,395,199.84	1,413,647	1,312,713	1,082,487	18.05	59,972
2002	1,311,520.09	757,403	703,325	608,195	18.29	33,253
2003	2,219,803.79	1,251,969	1,162,579	1,057,225	18.55	56,993
2004	383,622.14	209,995	195,001	188,621	19.02	9,917
2005	64,788.35	34,636	32,163	32,625	19.15	1,704
2006	234,701.03	121,739	113,047	121,654	19.49	6,242
2007	1,472,539.40	739,215	686,435	786,104	19.84	39,622
2008	315,637.75	153,526	142,564	173,074	20.06	8,628
2009	166,046.08	77,710	72,162	93,884	20.46	4,589
2010	222,616.68	100,289	93,128	129,489	20.74	6,243
2011	329,273.84	142,246	132,090	197,184	21.04	9,372
2012	460,640.66	190,705	177,089	283,552	21.23	13,356
2013	203,020.58	79,868	74,165	128,856	21.59	5,968
2014	121,523.26	45,340	42,103	79,420	21.84	3,636
2015	386,471.90	136,347	126,612	259,860	22.01	11,806

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 311.53 PUMPING EQUIPMENT - WATER TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 39-S0						
NET SALVAGE PERCENT.. 0						
2016	297,614.05	98,213	91,201	206,413	22.33	9,244
2017	66,657.04	20,464	19,003	47,654	22.57	2,111
2018	891,894.73	252,049	234,053	657,842	22.85	28,790
2019	112,378.15	28,949	26,882	85,496	23.06	3,708
2020	142,298.54	32,971	30,617	111,682	23.21	4,812
2021	438,896.41	89,535	83,142	355,754	23.41	15,197
2022	118,121.94	20,671	19,195	98,927	23.57	4,197
2023	587,754.33	84,872	78,812	508,942	23.70	21,474
2024	25,792.73	2,886	2,680	23,113	23.81	971
2025	1,130,062.20	87,241	81,012	1,049,050	23.91	43,875
	48,154,022.10	30,761,755	28,566,664	19,587,358		1,214,043

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.1 2.52

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 311.54 PUMPING EQUIPMENT - TRANSMISSION AND DISTRIBUTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 39-S0						
NET SALVAGE PERCENT.. 0						
1999	35,292.32	21,740	20,562	14,730	17.45	844
2000	475,480.08	287,570	271,983	203,497	17.64	11,536
2001	36,531.40	21,561	20,392	16,139	18.05	894
2002	538,352.70	310,899	294,048	244,305	18.29	13,357
2003	70,588.30	39,812	37,654	32,934	18.55	1,775
2004	268,409.81	146,928	138,964	129,446	19.02	6,806
2005	16,038.24	8,574	8,109	7,929	19.15	414
2006	189,538.24	98,313	92,984	96,554	19.49	4,954
2007	1,098,486.35	551,440	521,551	576,935	19.84	29,079
2008	658,548.44	320,318	302,956	355,592	20.06	17,726
2009	1,314,447.17	615,161	581,818	732,629	20.46	35,808
2010	291,357.56	131,257	124,142	167,216	20.74	8,062
2011	161,831.12	69,911	66,122	95,709	21.04	4,549
2012	145,779.02	60,353	57,082	88,697	21.23	4,178
2013	243,526.60	95,803	90,610	152,917	21.59	7,083
2015	53,358.27	18,825	17,805	35,553	22.01	1,615
2016	287,116.14	94,748	89,612	197,504	22.33	8,845
2017	135,483.94	41,594	39,339	96,145	22.57	4,260
2018	157,143.96	44,409	42,002	115,142	22.85	5,039
2019	27,912.06	7,190	6,800	21,112	23.06	916
2020	81,516.58	18,887	17,863	63,654	23.21	2,743
2021	3,000.02	612	579	2,421	23.41	103
2022	48,563.86	8,499	8,038	40,526	23.57	1,719
2023	2,922,287.54	421,978	399,107	2,523,181	23.70	106,463
2024	28,865.32	3,230	3,055	25,810	23.81	1,084
2025	543,332.19	41,945	39,671	503,661	23.91	21,065
	9,832,787.23	3,481,557	3,292,848	6,539,939		300,917

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 21.7 3.06

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEW HERSHEY TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2067						
NET SALVAGE PERCENT.. 0						
1992	4,465,950.23	2,891,703	2,787,754	1,678,196	19.05	88,094
1993	233.99	149	144	90	19.48	5
1994	5,160.75	3,219	3,103	2,057	19.91	103
1995	823.58	506	488	336	20.08	17
1996	1,174.86	707	682	493	20.55	24
1998	5,759.54	3,324	3,205	2,555	21.25	120
2001	17,626.58	9,532	9,189	8,437	22.08	382
2008	30,524.61	13,339	12,859	17,665	24.48	722
2009	155,728.89	65,313	62,965	92,764	24.92	3,722
2012	3,183,782.65	1,165,264	1,123,376	2,060,407	25.98	79,307
2013	143,643.93	49,672	47,886	95,758	26.49	3,615
2014	144,064.26	47,008	45,318	98,746	26.84	3,679
2021	1,294,211.98	217,428	209,612	1,084,600	29.71	36,506
2024	49,463.77	4,363	4,206	45,258	31.01	1,459
2025	103,591.00	6,174	5,952	97,639	31.56	3,094
	9,601,740.62	4,477,701	4,316,740	5,285,001		220,849
BANGOR TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2064						
NET SALVAGE PERCENT.. 0						
1989	2,809,962.50	1,911,336	1,842,629	967,334	17.87	54,132
1990	10,623.39	7,114	6,858	3,765	18.25	206
1994	8,028.91	5,034	4,853	3,176	19.63	162
2000	691.60	387	373	319	21.31	15
2007	6,598.67	3,022	2,913	3,685	23.67	156
2008	51,019.15	22,586	21,774	29,245	23.92	1,223
2009	13,787.45	5,882	5,671	8,117	24.19	336
2010	29,160.31	11,947	11,518	17,643	24.49	720
2012	25,731.93	9,572	9,228	16,504	25.32	652
2013	10,033.12	3,554	3,426	6,607	25.53	259
2014	10,972.92	3,666	3,534	7,439	25.91	287
	2,976,609.95	1,984,100	1,912,777	1,063,833		58,148

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MOSHANNON VALLEY						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2043						
NET SALVAGE PERCENT.. 0						
1988	2,378,740.29	1,809,032	1,744,002	634,738	12.28	51,689
1990	6,544.83	4,892	4,716	1,829	12.50	146
1993	8,633.92	6,282	6,056	2,578	12.73	203
1994	35,338.97	25,423	24,509	10,830	12.87	841
1995	21,272.50	15,180	14,634	6,638	12.84	517
2011	15,381.16	8,097	7,806	7,575	14.40	526
	2,465,911.67	1,868,906	1,801,724	664,188		53,922
NORRISTOWN PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2057						
NET SALVAGE PERCENT.. 0						
1997	3,019,786.27	1,848,109	1,781,674	1,238,112	19.02	65,095
1998	64,849.95	38,929	37,530	27,320	19.31	1,415
1999	312,258.00	183,608	177,008	135,250	19.62	6,893
2000	128,124.58	74,030	71,369	56,756	19.73	2,877
2001	405,208.19	228,618	220,400	184,808	20.08	9,204
	3,930,226.99	2,373,294	2,287,980	1,642,247		85,484
NORRISTOWN PLANT NO. 2						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2049						
NET SALVAGE PERCENT.. 0						
1982	316.42	242	233	83	13.82	6
1990	43,914.68	31,197	30,076	13,839	15.08	918
1995	1,272,362.26	850,956	820,366	451,996	15.85	28,517
1999	3,434,290.64	2,153,987	2,076,557	1,357,734	16.64	81,595
2004	9,652.67	5,506	5,308	4,345	17.32	251
2006	18,839.86	10,247	9,879	8,961	17.61	509
2010	11,538.67	5,551	5,351	6,187	18.34	337
2011	9,238.54	4,287	4,133	5,106	18.48	276
2012	111,639.37	49,903	48,109	63,530	18.56	3,423
2013	126,470.76	54,003	52,062	74,409	18.79	3,960
2014	90,582.18	36,976	35,647	54,935	18.85	2,914

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORRISTOWN PLANT NO. 2						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2049						
NET SALVAGE PERCENT.. 0						
2018	33,127.07	10,465	10,089	23,038	19.49	1,182
2019	110.86	32	31	80	19.70	4
2021	4,084,181.09	943,446	909,532	3,174,649	19.97	158,971
2023	1,499,563.30	246,528	237,666	1,261,897	20.33	62,071
	10,745,828.37	4,403,326	4,245,038	6,500,790		344,934
SILVER SPRINGS FILTER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2061						
NET SALVAGE PERCENT.. 0						
1969	592,011.90	491,015	473,364	118,648	11.93	9,945
1970	0.18		0			
1971	85.00	69	67	18	12.49	1
1972	77.00	63	61	16	12.57	1
1973	159.00	128	123	36	13.11	3
1977	915.82	714	688	227	14.10	16
1982	1,483.91	1,102	1,062	422	15.61	27
1984	2,142.27	1,557	1,501	641	16.17	40
1985	5,679.13	4,079	3,932	1,747	16.48	106
1986	274.00	194	187	87	16.80	5
1989	906.66	620	598	309	17.56	18
1990	675,240.20	454,707	438,362	236,879	17.95	13,197
1991	1,313,537.46	870,087	838,810	474,728	18.35	25,871
1992	142.08	93	90	52	18.48	3
1994	3,438.13	2,178	2,100	1,338	19.08	70
1995	41,956.14	26,181	25,240	16,716	19.28	867
2000	21,291.43	12,015	11,583	9,708	20.85	466
2001	8,729.22	4,812	4,639	4,090	21.17	193
2004	27,520.99	14,116	13,609	13,912	21.84	637
2007	0.06		0			
2008	38,004.78	17,186	16,568	21,437	23.02	931
2009	43,188.45	18,813	18,137	25,052	23.32	1,074
2011	1,847,904.99	739,162	712,591	1,135,314	24.00	47,305
2012	4,021.14	1,532	1,477	2,544	24.37	104

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SILVER SPRINGS FILTER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2061						
NET SALVAGE PERCENT.. 0						
2013	246,296.50	89,307	86,097	160,200	24.61	6,510
2014	12,654.23	4,343	4,187	8,467	24.88	340
2021	4,157,197.84	750,790	723,801	3,433,397	27.22	126,135
	9,044,858.51	3,504,863	3,378,873	5,665,986		233,865
ONEIDA VALLEY TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2047						
NET SALVAGE PERCENT.. 0						
1972	812,568.92	674,838	650,579	161,990	11.23	14,425
1973	4,159.20	3,414	3,291	868	11.79	74
1974	84.31	69	67	18	11.94	2
1982	1,394,614.35	1,079,432	1,040,629	353,985	13.14	26,939
1983	757.95	584	563	195	13.14	15
1984	1,092.20	831	801	291	13.50	22
1985	1,695.89	1,282	1,236	460	13.56	34
1986	158,342.13	118,804	114,533	43,809	13.64	3,212
1987	5,238.49	3,897	3,757	1,482	13.76	108
1990	9,016.06	6,505	6,271	2,745	14.28	192
1994	11,504.67	7,935	7,650	3,855	14.85	260
1996	206,838.17	139,140	134,138	72,700	15.08	4,821
1997	211,238.37	140,051	135,017	76,222	15.25	4,998
1998	142,198.49	92,785	89,450	52,749	15.44	3,416
2006	3,287.36	1,843	1,777	1,511	16.45	92
2007	4,241.17	2,316	2,233	2,008	16.63	121
2008	44,084.18	23,369	22,529	21,555	16.84	1,280
2009	3,924.36	2,020	1,947	1,977	16.97	116
2012	12.52	6	6	7	17.26	
2013	55,551.77	24,732	23,843	31,709	17.45	1,817
2014	2,179.04	926	893	1,286	17.58	73
2022	10,566.18	2,240	2,159	8,407	18.58	452
2023	2,336,729.60	411,264	396,480	1,940,249	18.73	103,590
	5,419,925.38	2,738,283	2,639,849	2,780,076		166,059

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TWO LICK CREEK TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. 0						
1906	1,384.00	1,384	1,384			
1909	3,521.00	3,521	3,521			
1910	203.00	203	203			
1924	1,765.00	1,765	1,765			
1927	135.95	136	136			
1928	129.00	129	129			
1935	11.26	11	11			
1958	29.15	27	26	3	6.76	
1963	1,322.35	1,193	1,150	172	6.92	25
1965	219,097.73	195,610	188,561	30,537	7.44	4,104
1966	70.40	63	61	10	7.49	1
1969	304,225.19	269,969	260,240	43,985	7.36	5,976
1982	1,188,330.51	1,005,328	969,098	219,232	8.19	26,768
1983	68,041.39	57,182	55,121	12,920	8.36	1,545
1987	17,693.12	14,579	14,054	3,640	8.54	426
1988	20,150.57	16,503	15,908	4,242	8.62	492
1989	76,072.02	61,862	59,633	16,439	8.73	1,883
1990	7,021.40	5,689	5,484	1,537	8.66	177
1992	11,166.13	8,911	8,590	2,576	8.86	291
1994	1,180,765.42	931,270	897,709	283,056	8.84	32,020
1996	5,063.26	3,924	3,783	1,281	9.00	142
1997	1,346.73	1,038	1,001	346	8.91	39
2000	1,658.35	1,240	1,195	463	9.10	51
2008	8,355.53	5,588	5,387	2,969	9.41	316
2009	44,551.46	29,270	28,215	16,336	9.40	1,738
2013	396,506.56	235,921	227,419	169,088	9.53	17,743
2014	57.46	33	32	26	9.57	3
	3,558,673.94	2,852,349	2,749,815	808,859		93,740
NEW CASTLE FILTER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2060						
NET SALVAGE PERCENT.. 0						
1929	36,524.35	36,510	35,198	1,327	0.04	1,327
1949	13,578.96	12,604	12,151	1,428	6.03	237
1952	50.61	46	44	6	6.97	1

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEW CASTLE FILTER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2060						
NET SALVAGE PERCENT.. 0						
1957	155.85	140	135	21	8.12	3
1959	26,178.08	23,141	22,309	3,869	8.92	434
1961	5.90	5	5	1	9.19	
1968	30.92	26	25	6	11.42	1
1970	494.39	409	394	100	11.97	8
1982	1,629.62	1,210	1,167	463	15.61	30
1985	1,532,698.10	1,100,784	1,061,214	471,484	16.48	28,609
1986	5,809.56	4,121	3,973	1,837	16.80	109
1987	2,874.55	2,024	1,951	923	16.82	55
1989	46,527.98	31,825	30,681	15,847	17.56	902
1992	821,064.06	537,386	518,068	302,996	18.48	16,396
1994	998.30	636	613	385	18.81	20
1995	3,850.21	2,403	2,317	1,534	19.28	80
1996	23,198.29	14,239	13,727	9,471	19.51	485
1997	20,253.09	12,213	11,774	8,479	19.75	429
1998	42,204.36	24,968	24,070	18,134	20.02	906
1999	150,017.64	86,950	83,824	66,193	20.31	3,259
2000	78,224.40	44,353	42,759	35,466	20.62	1,720
2006	2,614.45	1,268	1,222	1,392	22.29	62
2007	9,646.83	4,534	4,371	5,276	22.55	234
2008	3,196.13	1,451	1,399	1,797	22.84	79
2009	4,838.41	2,116	2,040	2,798	23.15	121
2012	232,647.16	89,685	86,461	146,186	23.91	6,114
2013	57,786.04	21,115	20,356	37,430	24.31	1,540
2014	707,493.33	244,651	235,856	471,637	24.59	19,180
2023	4,259,044.52	541,750	522,276	3,736,769	27.45	136,130
2025	360,747.92	23,954	23,093	337,655	28.12	12,008
2027	5,015,914.65	43,137	41,586	4,974,328	28.82	172,600
	13,460,298.66	2,909,654	2,805,060	10,655,239		403,079
E.H. ALDRICH STATION						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. 0						
1961	80,911.88	72,092	69,500	11,411	8.07	1,414
1962	5,350.86	4,730	4,560	791	8.53	93

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
E.H. ALDRICH STATION						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. 0						
1963	479.89	424	409	71	8.46	8
1964	977.76	862	831	147	8.43	17
1966	240.00	209	201	39	8.93	4
1969	474,176.86	409,784	395,053	79,123	9.11	8,685
1970	4,015.31	3,456	3,332	684	9.23	74
1972	6,866.34	5,854	5,644	1,223	9.52	128
1975	15,658.45	13,109	12,638	3,021	10.11	299
1976	5,336.00	4,463	4,303	1,033	9.98	104
1979	5,834.00	4,789	4,617	1,217	10.48	116
1980	1,374.20	1,124	1,084	291	10.47	28
1981	8,541.92	6,955	6,705	1,837	10.50	175
1982	296,991.36	240,563	231,915	65,076	10.56	6,162
1983	48,573.14	39,111	37,705	10,868	10.64	1,021
1984	1,323.05	1,058	1,020	303	10.76	28
1986	1,829.56	1,440	1,388	441	11.08	40
1987	770.54	604	582	188	11.02	17
1988	1,916.04	1,487	1,434	482	11.25	43
1989	995.67	768	740	255	11.26	23
1990	12,231.45	9,368	9,031	3,200	11.31	283
1991	42,884.78	32,575	31,404	11,481	11.39	1,008
1992	1,006.23	757	730	276	11.51	24
1993	7,180,454.66	5,370,980	5,177,908	2,002,547	11.45	174,895
1994	16,957.32	12,535	12,084	4,873	11.64	419
1995	1,163,518.36	852,626	821,976	341,542	11.67	29,267
1996	136,034.19	98,679	95,132	40,902	11.74	3,484
1997	2,217,681.20	1,590,077	1,532,918	684,763	11.84	57,835
2000	62,308.54	43,068	41,520	20,789	12.06	1,724
2001	339,034.47	230,950	222,648	116,386	12.17	9,563
2006	14,081.71	8,842	8,524	5,558	12.44	447
2007	28,838.76	17,707	17,070	11,768	12.57	936
2012	4,153,926.68	2,236,890	2,156,480	1,997,447	12.86	155,322
2013	2,073,887.49	1,077,177	1,038,455	1,035,432	12.95	79,956
2014	191,425.87	95,560	92,125	99,301	13.04	7,615
2017	144,046.69	62,084	59,852	84,194	13.20	6,378
2018	139,569.24	56,400	54,373	85,197	13.27	6,420
2019	272,566.83	102,267	98,591	173,976	13.32	13,061
	19,152,617.30	12,711,424	12,254,483	6,898,134		567,116

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAYS MINE STATION TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2060						
NET SALVAGE PERCENT.. 0						
1958	577.26	514	496	82	8.52	10
1959	80.60	71	68	12	8.92	1
1962	130.96	114	110	21	9.63	2
1963	361.52	312	301	61	10.07	6
1967	148.24	125	121	28	11.43	2
1968	2,547.62	2,134	2,057	490	11.42	43
1969	690.72	573	552	138	11.93	12
1971	274.30	224	216	58	12.49	5
1972	2,226.75	1,813	1,748	479	12.57	38
1975	144,098.46	114,645	110,524	33,575	13.36	2,513
1976	18,090.13	14,208	13,697	4,393	13.94	315
1983	17,580.45	12,918	12,454	5,127	15.88	323
1985	67,543.71	48,510	46,766	20,778	16.48	1,261
1986	197.04	140	135	62	16.80	4
1987	1,067.22	751	724	343	16.82	20
1989	579,573.65	396,428	382,177	197,396	17.56	11,241
1990	7,793,213.24	5,247,950	5,059,300	2,733,913	17.95	152,307
1991	3,495,042.96	2,327,699	2,244,025	1,251,018	18.05	69,308
1993	8,149.19	5,264	5,075	3,074	18.63	165
1994	5,388.54	3,432	3,309	2,080	18.81	111
1995	6,198.45	3,868	3,729	2,469	19.28	128
1996	4,175.80	2,563	2,471	1,705	19.51	87
1997	71,143.85	42,900	41,358	29,786	19.75	1,508
1998	7,208.45	4,265	4,112	3,097	20.02	155
2001	237,671.29	132,240	127,486	110,185	20.73	5,315
2006	38,259.92	18,560	17,893	20,367	22.29	914
2008	65,408.31	29,702	28,634	36,774	22.84	1,610
2009	762.98	334	322	441	23.15	19
2010	29,194.24	12,308	11,866	17,329	23.32	743
2012	11,261,761.30	4,341,409	4,185,347	7,076,414	23.91	295,960
2013	25,447.21	9,298	8,964	16,483	24.31	678
2014	90,987.01	31,463	30,332	60,655	24.59	2,467
2017	196,723.10	55,476	53,482	143,241	25.46	5,626
2018	193,342.67	49,940	48,145	145,198	25.84	5,619
2025	6,823,822.31	453,102	436,814	6,387,008	28.12	227,134
2026	10,443,274.56	354,027	341,301	10,101,974	28.50	354,455
	41,632,364.01	13,719,280	13,226,109	28,406,255		1,140,105

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SUSQUEHANNA FILTER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2070						
NET SALVAGE PERCENT.. 0						
1920	2.00	2	2			
1927	119.00	119	119			
1929	5,945.58	5,943	5,729	216	0.04	216
1931	5,319.00	5,259	5,070	249	1.09	228
1947	278.00	260	251	27	5.47	5
1954	493.00	446	430	63	7.65	8
1956	179.54	162	156	23	7.74	3
1957	631.36	566	546	86	8.12	11
1963	842.00	727	701	141	10.07	14
1973	26,394.70	21,237	20,474	5,921	13.11	452
1979	391.74	299	288	103	14.89	7
1982	7,848.56	5,792	5,584	2,265	15.98	142
1984	1,071.66	774	746	325	16.52	20
1985	34,553.31	24,671	23,784	10,769	16.82	640
1986	19,163.69	13,436	12,953	6,211	17.48	355
1990	8,393.40	5,590	5,389	3,004	18.56	162
1995	1,937,167.63	1,183,997	1,141,432	795,736	20.36	39,083
1998	37.76	22	21	17	21.51	1
2008	12,798.62	5,520	5,322	7,477	25.05	298
2009	27,067.43	11,206	10,803	16,264	25.48	638
2010	27,009.76	10,699	10,314	16,695	25.92	644
2011	5,393.93	2,045	1,971	3,422	26.19	131
2012	68,345.06	24,604	23,719	44,626	26.67	1,673
2014	10,788.07	3,464	3,339	7,449	27.49	271
	2,200,234.80	1,326,840	1,279,144	921,091		45,002
YARDLEY - MILL ROAD TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2057						
NET SALVAGE PERCENT.. 0						
1997	3,609,291.42	2,208,886	2,129,483	1,479,809	19.02	77,803
1998	636,566.96	382,131	368,394	268,173	19.31	13,888
1999	22,865.33	13,445	12,962	9,904	19.62	505
2001	3,473.57	1,960	1,890	1,584	20.08	79
2007	40,599.49	19,569	18,866	21,734	21.49	1,011
2008	19,404.61	9,033	8,708	10,696	21.82	490

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
YARDLEY - MILL ROAD TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2057						
NET SALVAGE PERCENT.. 0						
2010	38,695.00	16,774	16,171	22,524	22.22	1,014
2012	12,166.56	4,836	4,662	7,504	22.74	330
2013	106,076.97	40,097	38,656	67,421	23.04	2,926
2014	22,389.82	8,033	7,744	14,646	23.23	630
2021	2,288,196.37	440,707	424,865	1,863,332	25.15	74,089
	6,799,726.10	3,145,471	3,032,400	3,767,326		172,765
SCRANTON WTP						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
1990	5,800,081.59	4,098,918	3,951,572	1,848,509	15.36	120,346
1991	10,808.16	7,548	7,277	3,531	15.55	227
1992	63.36	44	42	21	15.76	1
1993	1,858.78	1,264	1,219	640	16.00	40
1994	2,129.12	1,426	1,375	754	16.26	46
1995	39,713.08	26,306	25,360	14,353	16.31	880
1998	71.71	45	43	28	16.87	2
1999	8,425.15	5,237	5,049	3,376	17.05	198
2000	32,575.38	19,877	19,162	13,413	17.25	778
2001	1,233.88	741	714	520	17.29	30
2003	779.79	449	433	347	17.67	20
2004	1,532.72	864	833	700	17.82	39
2007	36,939.80	19,283	18,590	18,350	18.31	1,002
2008	184,433.05	93,212	89,861	94,572	18.59	5,087
2009	133,091.40	65,401	63,050	70,041	18.63	3,760
2010	32,619.58	15,471	14,915	17,705	18.84	940
2012	31,903.15	13,974	13,472	18,431	19.25	957
2013	528.32	222	214	314	19.33	16
2014	77,664.18	30,996	29,882	47,782	19.57	2,442
2017	19,208.64	6,396	6,166	13,043	20.03	651
2025	750,000.00	64,050	61,748	688,252	21.42	32,131
	7,165,660.84	4,471,724	4,310,977	2,854,684		169,593

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWNELL WTP						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
1990	2,274,590.11	1,607,453	1,549,669	724,921	15.36	47,195
1991	121,464.63	84,831	81,782	39,683	15.55	2,552
1992	1,960.79	1,352	1,303	657	15.76	42
1993	35.91	24	23	13	16.00	1
1995	601.31	398	384	218	16.31	13
1999	5.76	4	4	2	17.05	
2000	1,848.92	1,128	1,087	761	17.25	44
2001	375.44	225	217	159	17.29	9
2006	8,629.98	4,621	4,455	4,175	18.22	229
2007	58.48	31	30	29	18.31	2
2009	16,915.26	8,312	8,013	8,902	18.63	478
2010	7,308.81	3,467	3,342	3,966	18.84	211
2012	119,943.23	52,535	50,646	69,297	19.25	3,600
2013	41,899.64	17,598	16,965	24,934	19.33	1,290
2014	19,329.32	7,714	7,437	11,893	19.57	608
2019	1,090.61	307	296	795	20.41	39
	2,616,058.20	1,790,000	1,725,654	890,404		56,313
CHINCHILLA WTP						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
1893	14,836.59	14,837	14,837			
1907	187.12	187	187			
1910	1,427.96	1,428	1,428			
1921	42,429.29	42,429	42,429			
1990	1,456,186.59	1,029,087	990,267	465,920	15.36	30,333
1991	125,225.99	87,458	84,159	41,067	15.55	2,641
1992	1,469.28	1,013	975	494	15.76	31
1993	650.89	443	426	225	16.00	14
1994	2,419.58	1,621	1,560	860	16.26	53
1995	10,944.29	7,249	6,976	3,969	16.31	243
1997	674.81	433	417	258	16.73	15
1998	244.82	155	149	96	16.87	6
1999	163.20	101	97	66	17.05	4

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CHINCHILLA WTP						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
2001	18,845.86	11,319	10,892	7,954	17.29	460
2005	80,991.72	44,545	42,865	38,127	18.00	2,118
2008	16,964.75	8,574	8,251	8,714	18.59	469
	1,773,662.74	1,250,879	1,205,913	567,750		36,387
NESBITT WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. 0						
1988	2,766,083.55	2,017,305	1,944,788	821,296	14.48	56,719
1989	20,213.19	14,594	14,069	6,144	14.63	420
1990	4,961.45	3,543	3,416	1,546	14.81	104
1991	16,130.80	11,382	10,973	5,158	15.02	343
1992	1,148.36	804	775	373	15.00	25
1993	6,916.77	4,774	4,602	2,314	15.26	152
1994	1,753.58	1,198	1,155	599	15.31	39
1995	13,725.94	9,268	8,935	4,791	15.39	311
1997	1,057.68	692	667	391	15.87	25
1998	3,562.34	2,293	2,211	1,352	16.05	84
1999	49,989.25	31,773	30,631	19,358	16.05	1,206
2000	13,244.43	8,261	7,964	5,280	16.29	324
2001	577.08	354	341	236	16.37	14
2007	20,878.82	11,191	10,789	10,090	17.31	583
2008	8,002.36	4,181	4,031	3,972	17.36	229
2009	39,060.79	19,757	19,047	20,014	17.59	1,138
2010	14,986.30	7,337	7,073	7,913	17.72	447
2012	81,800.26	37,178	35,842	45,959	18.00	2,553
2013	32,118.74	14,029	13,525	18,594	18.05	1,030
2014	28,769.10	11,968	11,538	17,231	18.25	944
2016	562,914.51	209,911	202,365	360,549	18.50	19,489
2018	85,920.60	27,838	26,837	59,083	18.78	3,146
	3,773,815.90	2,449,631	2,361,573	1,412,243		89,325

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CRYSTAL LAKE WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2052						
NET SALVAGE PERCENT.. 0						
1992	4,721,892.87	3,206,165	3,090,912	1,630,981	16.55	98,549
1993	54,143.65	36,265	34,961	19,182	16.76	1,145
1995	25,297.32	16,514	15,920	9,377	17.02	551
1997	3,068.31	1,942	1,872	1,196	17.39	69
1998	3,532.87	2,192	2,113	1,420	17.73	80
2000	3,454.36	2,071	1,997	1,458	18.05	81
2001	1,208.14	710	684	524	18.25	29
2007	5,017.73	2,549	2,457	2,560	19.37	132
2008	8,800.04	4,330	4,174	4,626	19.61	236
2009	33,367.34	15,916	15,344	18,023	19.74	913
2010	3,391.87	1,563	1,507	1,885	19.90	95
2012	39,527.05	16,779	16,176	23,351	20.34	1,148
2013	53,673.44	21,791	21,008	32,666	20.48	1,595
2014	49,353.54	19,055	18,370	30,984	20.67	1,499
2019	2,864.07	772	744	2,120	21.67	98
2025	1,400,826.00	112,346	108,307	1,292,519	22.94	56,343
2026	379,999.98	15,732	15,166	364,834	23.15	15,760
	6,789,418.58	3,476,692	3,351,714	3,437,705		178,323
CEASETOWN WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2053						
NET SALVAGE PERCENT.. 0						
1993	7,988,456.15	5,323,507	5,132,142	2,856,315	17.02	167,821
1994	44,194.91	29,023	27,980	16,215	17.25	940
1995	112,706.90	72,854	70,235	42,472	17.50	2,427
1997	80,693.83	50,595	48,776	31,918	17.85	1,788
1998	3,366.88	2,080	2,005	1,362	17.95	76
1999	532.85	322	310	222	18.30	12
2000	9,264.78	5,503	5,305	3,960	18.45	215
2001	28,375.90	16,526	15,932	12,444	18.64	668
2006	0.33		0			
2007	9,549.60	4,794	4,622	4,928	19.84	248
2008	2,264.03	1,101	1,061	1,203	20.06	60
2009	26,199.97	12,309	11,867	14,333	20.31	706
2010	165,181.88	74,976	72,281	92,901	20.45	4,543

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CEASETOWN WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2053						
NET SALVAGE PERCENT.. 0						
2012	34,593.21	14,477	13,957	20,637	20.84	990
2013	128,885.26	51,425	49,576	79,309	21.09	3,761
2014	37,093.23	14,081	13,575	23,518	21.25	1,107
2019	8,081.58	2,134	2,057	6,024	22.30	270
	8,679,441.29	5,675,707	5,471,681	3,207,760		185,632
WATRES WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2053						
NET SALVAGE PERCENT.. 0						
1993	8,684,716.46	5,787,495	5,579,450	3,105,267	17.02	182,448
1994	463,999.38	304,708	293,755	170,245	17.25	9,869
1995	152,290.96	98,441	94,902	57,389	17.50	3,279
1996	1,500.56	958	924	577	17.54	33
1998	91.08	56	54	37	17.95	2
2000	2,132.55	1,267	1,221	911	18.45	49
2001	1,280.73	746	719	562	18.64	30
2003	1,537.06	856	825	712	19.10	37
2008	38,154.92	18,559	17,892	20,263	20.06	1,010
2009	16,416.46	7,712	7,435	8,982	20.31	442
2010	6,304.52	2,862	2,759	3,545	20.45	173
2012	36,404.23	15,235	14,687	21,717	20.84	1,042
2013	70,933.95	28,303	27,286	43,648	21.09	2,070
2014	19,921.37	7,562	7,290	12,631	21.25	594
	9,495,684.23	6,274,760	6,049,199	3,446,485		201,078
HUNTSVILLE WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2075						
NET SALVAGE PERCENT.. 0						
1999	5,780,120.91	3,220,683	3,104,908	2,675,213	22.25	120,234
2001	40,700.36	21,587	20,811	19,889	23.02	864
2007	10,162.55	4,492	4,331	5,832	25.25	231
2008	6,430.94	2,737	2,639	3,792	25.64	148

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HUNTSVILLE WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2075						
NET SALVAGE PERCENT.. 0						
2009	20,153.37	8,235	7,939	12,214	26.05	469
2010	6,227.91	2,425	2,338	3,890	26.67	146
2012	14,664.07	5,191	5,004	9,660	27.37	353
2013	49,081.55	16,423	15,833	33,249	27.84	1,194
2014	41,390.35	13,021	12,553	28,837	28.32	1,018
	5,968,932.01	3,294,794	3,176,355	2,792,577		124,657
WEST SHORE REGIONAL TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2081						
NET SALVAGE PERCENT.. 0						
1995	29,756.69	18,092	17,442	12,315	20.63	597
2006	5,492,101.10	2,491,217	2,401,664	3,090,437	25.30	122,152
2008	14,881.08	6,249	6,024	8,857	26.25	337
2009	10,105.34	4,074	3,928	6,178	26.64	232
2011	20,843.84	7,671	7,395	13,449	27.48	489
2012	159,124.19	55,375	53,384	105,740	28.10	3,763
2013	12,202.19	4,015	3,871	8,332	28.55	292
2014	523,557.86	161,989	156,166	367,392	29.02	12,660
2021	1,065,817.06	164,349	158,441	907,376	32.91	27,571
	7,328,389.35	2,913,031	2,808,315	4,520,074		168,093
MCMURRAY/SAXONBURG						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2061						
NET SALVAGE PERCENT.. 0						
1992	45,446.78	29,745	28,676	16,771	18.48	908
2011	3,266,953.16	1,306,781	1,259,806	2,007,148	24.00	83,631
2012	3,336.82	1,271	1,225	2,112	24.37	87
2018	2,859,613.70	730,917	704,642	2,154,971	26.21	82,219
	6,175,350.46	2,068,714	1,994,349	4,181,001		166,845

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ROCK RUN FILTRATION PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2061						
NET SALVAGE PERCENT.. 0						
1992	53,202.69	34,821	33,569	19,633	18.48	1,062
2011	4,654,619.18	1,861,848	1,794,920	2,859,700	24.00	119,154
2012	14,769.41	5,627	5,425	9,345	24.37	383
2014	19,034.62	6,533	6,298	12,736	24.88	512
2017	8,769.56	2,447	2,359	6,411	25.84	248
2019	145,941.79	33,742	32,529	113,413	26.60	4,264
2022	133,531.84	20,497	19,760	113,772	27.57	4,127
2023	1,331,380.05	166,689	160,697	1,170,683	27.95	41,885
	6,361,249.14	2,132,204	2,055,557	4,305,692		171,635
ELLWOOD TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2078						
NET SALVAGE PERCENT.. 0						
2018	38,365,682.82	8,666,808	8,355,261	30,010,422	30.84	973,101
2019	840,408.61	170,771	164,632	675,776	31.37	21,542
	39,206,091.43	8,837,579	8,519,893	30,686,198		994,643
MONTROSE TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2078						
NET SALVAGE PERCENT.. 0						
2018	5,095,728.34	1,151,125	1,109,745	3,985,983	30.84	129,247
2019	13,515.72	2,746	2,647	10,868	31.37	346
2025	443,662.44	24,047	23,183	420,480	34.90	12,048
	5,552,906.50	1,177,918	1,135,575	4,417,332		141,641

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FRACKVILLE TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2063						
NET SALVAGE PERCENT.. 0						
2023	6,185,106.27	752,109	725,073	5,460,033	28.89	188,994
	6,185,106.27	752,109	725,073	5,460,033		188,994
STEELTON WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2043						
NET SALVAGE PERCENT.. 0						
2025	2,786,660.74	318,237	306,797	2,479,864	15.51	159,888
	2,786,660.74	318,237	306,797	2,479,864		159,888
DILLNER WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2086						
NET SALVAGE PERCENT.. 0						
2026	2,866,666.66	75,393	72,683	2,793,984	37.02	75,472
	2,866,666.66	75,393	72,683	2,793,984		75,472
ROYERSFORD TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2087						
NET SALVAGE PERCENT.. 0						
2027	39,414,922.70	260,138	250,787	39,164,136	37.77	1,036,911
	39,414,922.70	260,138	250,787	39,164,136		1,036,911
OTHER LARGE STRUCTURES						
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1953	7,055.41	6,631	6,393	663	4.74	140
1954	8,210.70	7,732	7,454	757	4.52	167

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER LARGE STRUCTURES						
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1955	9,385.40	8,785	8,469	916	4.92	186
1956	11,057.33	10,284	9,914	1,143	5.34	214
1957	5,382.78	4,974	4,795	588	5.76	102
1958	66,539.30	61,522	59,310	7,229	5.63	1,284
1959	8,175.25	7,505	7,235	940	6.07	155
1960	5,799.28	5,284	5,094	705	6.53	108
1961	147.26	134	129	18	6.46	3
1962	6,509.57	5,881	5,670	840	6.94	121
1963	310.10	280	270	40	6.92	6
1964	1,453.42	1,300	1,253	200	7.42	27
1965	6,998.03	6,204	5,981	1,017	7.93	128
1966	1,670.07	1,477	1,424	246	7.97	31
1967	5,928.00	5,193	5,006	922	8.49	109
1968	436.82	381	367	70	8.57	8
1969	18,030.17	15,582	15,022	3,008	9.11	330
1970	822.59	703	678	145	9.67	15
1971	1,688.64	1,437	1,385	303	9.79	31
1972	26,138.75	21,996	21,205	4,933	10.36	476
1973	225,989.13	189,153	182,353	43,636	10.52	4,148
1974	128.42	106	102	26	11.10	2
1975	9,465.41	7,728	7,450	2,015	11.69	172
1976	1,555.09	1,261	1,216	339	11.89	29
1977	2,358.22	1,887	1,819	539	12.50	43
1978	11,163.75	8,807	8,490	2,673	13.11	204
1979	5,020.55	3,904	3,764	1,257	13.73	92
1980	3,044.35	2,347	2,263	782	13.98	56
1981	4,512.29	3,425	3,302	1,210	14.61	83
1982	15,060.48	11,250	10,846	4,215	15.24	277
1983	84,466.86	62,066	59,835	24,632	15.88	1,551
1984	34,749.27	25,252	24,344	10,405	16.17	643
1985	327,526.33	233,854	225,448	102,079	16.82	6,069
1986	365,793.08	256,458	247,239	118,554	17.48	6,782
1987	32,910.13	22,642	21,828	11,082	18.14	611
1988	110,808.09	74,762	72,075	38,734	18.80	2,060
1989	574,911.87	382,316	368,573	206,339	19.14	10,781
1990	356,708.15	232,288	223,938	132,770	19.82	6,699
1991	110,453.31	70,381	67,851	42,602	20.50	2,078
1992	61.17	38	37	25	21.18	1
1993	3,727.98	2,269	2,187	1,541	21.87	70
1994	797,347.87	473,625	456,599	340,748	22.56	15,104

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER LARGE STRUCTURES						
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1995	25,382.09	14,701	14,173	11,210	23.25	482
1996	489,121.46	275,962	266,042	223,080	23.95	9,314
1997	139,585.89	76,633	73,878	65,708	24.64	2,667
1998	473.79	253	244	230	25.35	9
1999	23.05	12	12	11	26.05	
2000	1,045.99	525	506	540	26.76	20
2001	699.48	340	328	372	27.48	14
2002	746,231.18	350,729	338,121	408,110	28.19	14,477
2003	168,655.47	76,502	73,752	94,904	28.91	3,283
2004	22,417.11	9,796	9,444	12,973	29.63	438
2005	39,277.86	16,505	15,912	23,366	30.36	770
2006	435,263.67	175,498	169,189	266,074	31.08	8,561
2007	314,674.62	121,464	117,098	197,577	31.81	6,211
2008	240,770.18	88,748	85,558	155,212	32.55	4,768
2009	276,207.99	96,949	93,464	182,744	33.28	5,491
2010	1,772.42	591	570	1,203	34.02	35
2011	103,642.11	32,668	31,494	72,148	34.76	2,076
2012	1,245,479.31	369,907	356,610	888,869	35.51	25,032
2013	848,184.88	235,117	226,665	621,520	36.51	17,023
2014	257,350.31	66,577	64,184	193,167	37.25	5,186
2016	135,115.49	29,874	28,800	106,315	38.75	2,744
2017	231,980.84	46,860	45,176	186,805	39.50	4,729
2018	1,122,458.05	205,073	197,701	924,757	40.26	22,970
2019	1,936,349.67	316,012	304,652	1,631,697	41.02	39,778
2020	684,028.65	97,679	94,168	589,861	42.02	14,038
2021	1,723,091.03	211,940	204,321	1,518,770	42.78	35,502
2023	152,104.23	12,594	12,141	139,963	44.31	3,159
2026	3,398,229.10	72,382	69,780	3,328,449	45.95	72,436
2027	3,168,938.21	17,112	16,497	3,152,441	46.05	68,457
9999	69,357.27-	17,220-	16,601-	52,756-		1,411-
	21,108,697.53	5,240,887	5,052,491	16,056,207		429,455
	314,237,730.87	110,475,888	106,504,578	207,733,154		8,159,953

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.5 2.60

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.18 PURIFICATION SYSTEM - LARGE STRUCTURES PAINT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

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

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.19 PURIFICATION SYSTEM - LARGE STRUCTURES PAINT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1983	72,520.43	72,520	72,520			
1984	121,617.90	121,618	121,618			
1985	126,432.86	126,433	126,433			
1986	103,250.81	103,251	103,251			
1987	104,997.90	104,998	104,998			
1988	44,292.18	44,292	44,292			
1989	6,520.49	6,520	6,520			
1991	1,937.55	1,938	1,938			
1994	36.73	37	37			
1996	174,603.42	174,603	174,603			
1997	243,625.95	243,626	243,626			
1998	175,497.41	175,497	175,497			
1999	471,219.17	471,219	471,219			
2004	332,332.41	332,332	332,332			
2005	603,657.60	603,658	603,658			
2007	198,308.24	198,308	198,308			
2008	114,399.73	114,400	114,400			
2015	11,632.92	11,633	11,633			
2021	616,354.70	369,813	340,467	275,888	4.00	68,972
2022	400,517.26	200,259	184,368	216,149	5.00	43,230
2023	444,507.08	177,803	163,694	280,813	6.00	46,802
2024	1,928.16	578	532	1,396	7.00	199
	4,370,190.90	3,655,336	3,595,944	774,247		159,203

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.9 3.64

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.20 PURIFICATION SYSTEM - CHEMICAL TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-R0.5						
NET SALVAGE PERCENT.. 0						
1973	242,489.01	199,035	209,522	32,967	11.79	2,796
1974	31,941.16	26,070	27,444	4,497	11.94	377
1975	42,769.93	34,473	36,289	6,481	12.52	518
1976	1,073,863.59	859,843	905,150	168,714	12.69	13,295
1977	28,840.00	22,784	23,985	4,855	13.29	365
1978	51,727.94	40,555	42,692	9,036	13.50	669
1979	20,509.89	15,948	16,788	3,722	13.73	271
1980	61,671.01	47,246	49,735	11,936	14.35	832
1981	192,581.16	146,169	153,871	38,710	14.61	2,650
1982	7,527.22	5,657	5,955	1,572	14.88	106
1983	79,951.11	59,452	62,585	17,366	15.17	1,145
1984	292,693.25	213,959	225,233	67,460	15.82	4,264
1985	978,744.46	707,045	744,300	234,444	16.14	14,526
1986	2,083,104.19	1,486,087	1,564,391	518,713	16.47	31,494
1987	719,004.40	506,179	532,850	186,154	16.82	11,067
1988	111,285.48	77,254	81,325	29,960	17.18	1,744
1989	1,052,756.10	720,085	758,027	294,729	17.56	16,784
1990	436,377.41	293,857	309,341	127,036	17.95	7,077
1991	706,070.04	467,701	492,345	213,725	18.35	11,647
1992	4,299,099.40	2,813,761	2,962,023	1,337,076	18.48	72,353
1993	99,614.98	64,013	67,386	32,229	18.91	1,704
1994	739,039.18	465,816	490,361	248,678	19.36	12,845
1995	4,638,977.20	2,865,032	3,015,995	1,622,982	19.81	81,927
1996	2,154,720.70	1,309,208	1,378,192	776,529	20.02	38,788
1997	3,334,739.32	1,980,835	2,085,209	1,249,530	20.51	60,923
1998	2,072,021.04	1,207,781	1,271,421	800,600	20.75	38,583
1999	7,194,288.92	4,109,378	4,325,908	2,868,381	21.02	136,460
2000	67,552.81	37,573	39,553	28,000	21.54	1,300
2001	2,457,933.54	1,335,641	1,406,018	1,051,916	21.85	48,143
2002	77,713.84	41,188	43,358	34,356	22.17	1,550
2003	1,964,206.88	1,013,531	1,066,936	897,271	22.51	39,861
2004	1,990,696.83	998,135	1,050,728	939,969	22.87	41,101
2005	2,161,553.64	1,055,703	1,111,330	1,050,224	23.05	45,563
2006	499,472.13	236,001	248,436	251,036	23.44	10,710
2007	1,947,345.46	891,884	938,879	1,008,466	23.67	42,605
2008	1,350,615.98	597,918	629,423	721,193	23.92	30,150
2009	82,919.55	35,373	37,237	45,683	24.19	1,889
2010	438,539.91	179,670	189,137	249,403	24.49	10,184
2011	1,033,930.77	406,955	428,398	605,533	24.65	24,565
2012	685,575.24	258,119	271,720	413,855	24.84	16,661
2013	1,516,285.09	543,437	572,072	944,213	25.06	37,678

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.20 PURIFICATION SYSTEM - CHEMICAL TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-R0.5						
NET SALVAGE PERCENT.. 0						
2014	304,829.68	103,825	109,296	195,534	25.17	7,769
2015	3,645,945.28	1,172,536	1,234,319	2,411,626	25.31	95,284
2016	4,980,688.04	1,506,658	1,586,046	3,394,642	25.36	133,858
2017	2,403,250.89	680,120	715,957	1,687,294	25.34	66,586
2018	1,114,876.03	291,986	307,371	807,505	25.36	31,842
2019	3,459,004.02	832,928	876,816	2,582,188	25.22	102,387
2020	7,834,644.60	1,705,602	1,795,473	6,039,172	25.15	240,126
2021	11,081,791.67	2,154,300	2,267,814	8,813,978	24.86	354,545
2022	13,412,801.43	2,273,470	2,393,263	11,019,538	24.50	449,777
2023	17,240,492.29	2,468,838	2,598,925	14,641,567	23.93	611,850
2024	10,795,822.82	1,240,440	1,305,801	9,490,022	23.11	410,646
2025	37,804,284.62	3,160,438	3,326,966	34,477,319	21.92	1,572,870
2026	1,397,771.11	67,652	71,217	1,326,554	19.66	67,475
2027	3,115,929.56	45,493	47,890	3,068,040	16.82	182,404
9999	42,367.00-	11,648-	12,262-	30,105-		1,326-
	167,570,514.80	46,068,989	48,496,440	119,074,075		5,243,263

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.7 3.13

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.29 PURIFICATION SYSTEM - CHEMICAL TREATMENT PAINT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

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

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.30 GRANULAR ACTIVATED CARBON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 11-L0.5						
NET SALVAGE PERCENT.. 0						
1992	755.89	725	735	21	1.50	14
1994	3,127.19	2,972	3,011	116	1.72	67
1995	22,529.51	21,268	21,550	980	1.90	516
1996	19,021.10	17,867	18,104	917	2.00	458
1998	24,638.62	22,936	23,240	1,399	2.15	651
1999	9,019.00	8,359	8,470	549	2.21	248
2000	242,357.48	223,139	226,099	16,258	2.33	6,978
2001	565,915.16	517,926	524,797	41,118	2.41	17,061
2002	259,574.29	235,564	238,689	20,885	2.55	8,190
2003	11,549.71	10,395	10,533	1,017	2.67	381
2007	133,689.45	115,240	116,769	16,920	3.20	5,288
2008	22,525.60	19,174	19,428	3,098	3.32	933
2009	290,056.89	242,778	245,999	44,058	3.51	12,552
2010	252,059.62	207,395	210,147	41,913	3.66	11,452
2011	762,602.88	614,963	623,122	139,481	3.84	36,323
2012	382,409.40	301,721	305,724	76,685	4.01	19,123
2013	1,278,638.81	984,552	997,614	281,025	4.18	67,231
2014	648,647.47	486,550	493,005	155,642	4.33	35,945
2015	2,088.22	1,516	1,536	552	4.53	122
2016	110,250.14	77,252	78,277	31,973	4.70	6,803
2017	406,505.55	273,172	276,796	129,710	4.88	26,580
2018	1,504,916.77	964,351	977,145	527,772	5.04	104,717
2019	1,347,102.38	815,805	826,628	520,474	5.21	99,899
2020	874,697.64	495,341	501,913	372,785	5.36	69,549
2021	768,470.48	401,142	406,464	362,006	5.49	65,939
2022	3,315,089.96	1,559,750	1,580,443	1,734,647	5.63	308,108
2023	7,727,540.14	3,162,109	3,204,060	4,523,480	5.78	782,609
2024	2,226,099.32	747,969	757,892	1,468,207	5.93	247,590
2025	799,177.36	198,196	200,826	598,351	6.06	98,738
	24,011,056.03	12,730,127	12,899,016	11,112,040		2,034,065

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.5 8.47

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.37 WASTE HANDLING AND TREATMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R3						
NET SALVAGE PERCENT.. 0						
1991	6,031,805.84	5,493,769	5,900,163	131,643	3.53	37,293
1997	591,680.33	498,787	535,684	55,996	5.59	10,017
1999	1,596,632.54	1,296,466	1,392,370	204,263	6.48	31,522
2000	699,453.00	555,226	596,298	103,155	7.01	14,715
2002	3,157.82	2,392	2,569	589	8.00	74
2003	255,901.42	188,548	202,496	53,405	8.57	6,232
2004	25,359.24	18,139	19,481	5,878	9.15	642
2005	13,973.57	9,684	10,400	3,574	9.75	367
2013	15,011.73	7,230	7,765	7,247	15.07	481
2014	585,331.37	264,043	283,575	301,756	15.82	19,074
2015	1,026,831.36	432,501	464,495	562,336	16.49	34,102
2016	3,706,337.79	1,443,248	1,550,010	2,156,328	17.25	125,005
2017	16,485.57	5,885	6,320	10,166	18.01	564
2023	749,793.89	112,169	120,467	629,327	22.74	27,675
2025	5,307,125.52	404,403	434,318	4,872,808	24.25	200,941
2026	10,000.00	386	415	9,585	24.91	385
	20,634,880.99	10,732,876	11,526,826	9,108,055		509,089

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.9 2.47

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 330.00 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S0.5						
NET SALVAGE PERCENT.. 0						
1900	154,738.21	153,284	154,738			
1906	5,109.66	5,008	5,110			
1907	47,241.62	45,919	47,242			
1911	21,098.83	20,314	21,099			
1912	4,854.07	4,633	4,854			
1922	37,387.44	34,546	36,777	610	8.64	71
1923	14,226.55	13,168	14,018	209	8.36	25
1924	1,157.77	1,061	1,130	28	9.36	3
1929	2,414.86	2,177	2,318	97	10.70	9
1931	5,386.24	4,809	5,120	266	11.53	23
1933	64.84	58	62	3	11.26	
1935	288.99	255	271	18	12.17	1
1938	6,784.14	5,917	6,299	485	13.04	37
1940	15,662.18	13,490	14,361	1,301	14.01	93
1941	8,303.02	7,141	7,602	701	14.00	50
1943	64.86	55	59	6	15.01	
1949	20,278.60	16,766	17,849	2,430	16.34	149
1950	11,200.00	9,141	9,731	1,469	17.34	85
1951	84,442.64	68,669	73,104	11,339	17.46	649
1952	1,053.28	853	908	145	17.59	8
1953	765,700.78	617,614	657,499	108,202	17.74	6,099
1954	134,575.67	108,064	115,043	19,533	17.91	1,091
1955	58,990.21	47,145	50,190	8,800	18.09	486
1956	48,644.49	38,337	40,813	7,831	19.09	410
1957	84,452.90	66,211	70,487	13,966	19.29	724
1958	76,240.83	59,445	63,284	12,957	19.50	664
1959	166,796.84	129,301	137,651	29,146	19.72	1,478
1960	24,552.85	18,918	20,140	4,413	19.96	221
1961	401,183.97	307,146	326,981	74,203	20.21	3,672
1962	186,962.54	142,185	151,367	35,596	20.47	1,739
1963	15,157.25	11,447	12,186	2,971	20.75	143
1964	45,588.11	33,890	36,079	9,509	21.75	437
1965	55,626.04	41,041	43,691	11,935	22.03	542
1966	394,465.55	288,749	307,396	87,070	22.33	3,899
1967	806,984.51	585,871	623,706	183,279	22.64	8,095
1968	282,717.71	203,500	216,642	66,076	22.97	2,877
1969	84,335.85	60,165	64,050	20,286	23.30	871
1970	69,869.85	49,384	52,573	17,297	23.65	731
1971	407,403.58	285,183	303,600	103,804	24.00	4,325
1972	173,285.68	121,040	128,857	44,429	23.74	1,871
1973	3,532,689.75	2,441,795	2,599,484	933,206	24.12	38,690

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 330.00 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S0.5						
NET SALVAGE PERCENT.. 0						
1974	749,158.82	512,200	545,277	203,882	24.52	8,315
1975	390,034.66	263,663	280,690	109,345	24.92	4,388
1976	399,924.61	267,190	284,445	115,480	25.34	4,557
1977	199,610.20	131,743	140,251	59,359	25.76	2,304
1978	447,321.54	291,519	310,345	136,977	26.19	5,230
1979	304,051.08	195,566	208,195	95,856	26.63	3,600
1980	1,076.03	688	732	344	26.53	13
1981	54,623.64	34,424	36,647	17,977	26.99	666
1982	1,047,267.09	650,353	692,352	354,915	27.46	12,925
1983	1,394,266.63	852,733	907,802	486,465	27.94	17,411
1984	32,354.18	19,477	20,735	11,619	28.43	409
1985	1,752,002.99	1,044,895	1,112,373	639,630	28.42	22,506
1986	1,778,699.21	1,042,851	1,110,197	668,502	28.93	23,108
1987	240,248.85	138,383	147,320	92,929	29.44	3,157
1988	3,095,526.72	1,762,593	1,876,420	1,219,107	29.49	41,340
1989	5,055,328.77	2,823,907	3,006,272	2,049,057	30.03	68,234
1990	6,129,161.37	3,356,329	3,573,078	2,556,083	30.57	83,614
1991	675,140.24	364,576	388,120	287,020	30.67	9,358
1992	1,315,378.04	695,177	740,071	575,307	31.23	18,422
1993	7,639,604.37	3,974,122	4,230,767	3,408,837	31.36	108,700
1994	2,027,808.17	1,030,532	1,097,083	930,725	31.94	29,140
1995	1,585,876.37	791,669	842,794	743,082	32.10	23,149
1996	3,624,223.56	1,763,910	1,877,822	1,746,402	32.69	53,423
1997	2,280,357.49	1,087,731	1,157,976	1,122,381	32.89	34,125
1998	1,215,386.77	563,939	600,358	615,029	33.50	18,359
1999	5,099,721.28	2,313,234	2,462,620	2,637,101	33.73	78,183
2000	3,634,244.00	1,609,243	1,713,166	1,921,078	33.98	56,536
2001	5,032,730.61	2,159,041	2,298,470	2,734,261	34.61	79,002
2002	2,276,714.48	950,528	1,011,912	1,264,802	34.88	36,262
2003	2,410,479.28	977,690	1,040,828	1,369,651	35.17	38,944
2004	1,519,412.36	594,090	632,456	886,956	35.82	24,761
2005	3,825,628.33	1,447,618	1,541,104	2,284,524	36.14	63,213
2006	2,881,396.25	1,052,862	1,120,855	1,760,541	36.47	48,274
2007	1,534,816.04	540,255	575,144	959,672	36.82	26,064
2008	236,167.51	79,872	85,030	151,138	37.18	4,065
2009	24,836.32	8,047	8,567	16,269	37.56	433
2010	797,440.05	246,728	262,661	534,779	37.95	14,092
2011	249,853.14	73,557	78,307	171,546	38.35	4,473
2012	1,177,587.89	328,547	349,764	827,824	38.76	21,358
2013	4,260,578.06	1,121,384	1,193,802	3,066,776	39.19	78,254
2014	6,068,629.18	1,498,951	1,595,752	4,472,877	39.63	112,866

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 330.00 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S0.5						
NET SALVAGE PERCENT.. 0						
2015	376,780.65	86,810	92,416	284,365	40.08	7,095
2016	8,406,094.89	1,793,861	1,909,707	6,496,388	40.55	160,207
2017	5,265,669.74	1,032,071	1,098,721	4,166,949	41.02	101,583
2018	3,560,709.42	637,723	678,907	2,881,802	41.25	69,862
2019	3,422,777.21	550,383	585,926	2,836,851	41.75	67,949
2021	2,281,005.92	281,932	300,139	1,980,867	42.54	46,565
2022	2,653,783.47	277,320	295,229	2,358,554	42.85	55,042
2023	2,840,290.76	239,721	255,202	2,585,089	43.39	59,578
2024	6,704,284.79	430,415	458,211	6,246,074	43.73	142,833
2025	6,304,653.01	273,622	291,292	6,013,361	44.08	136,419
2026	15,435,420.79	341,123	363,153	15,072,268	44.25	340,616
2027	19,064,527.23	106,761	113,656	18,950,871	44.39	426,918
9999	3,099,463.51-	931,043-	990,969-	2,108,495-		54,607-
	165,939,183.31	49,846,211	53,054,521	112,884,662		2,923,561

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 38.6 1.76

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 330.10 ELEVATED TANKS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S0.5						
NET SALVAGE PERCENT.. 0						
1992	189,738.86	100,277	103,283	86,456	31.23	2,768
1994	0.01					
2007	109,596.89	38,578	39,734	69,863	36.82	1,897
2008	452,291.74	152,965	157,550	294,742	37.18	7,927
2009	610,424.47	197,778	203,706	406,718	37.56	10,828
2010	876,241.28	271,109	279,235	597,006	37.95	15,731
2011	1.21			1	38.35	
2012	70,427.57	19,649	20,238	50,190	38.76	1,295
2013	7,305,295.42	1,922,754	1,980,389	5,324,906	39.19	135,874
2014	402,306.06	99,370	102,349	299,957	39.63	7,569
2015	75,692.00	17,439	17,962	57,730	40.08	1,440
2017	22,485.50	4,407	4,539	17,946	41.02	437
2018	41,920.13	7,508	7,733	34,187	41.25	829
2019	3,889.76	625	644	3,246	41.75	78
2021	3,743,807.08	462,735	476,605	3,267,202	42.54	76,803
2023	73,266.92	6,184	6,369	66,898	43.39	1,542
2024	3,546,697.40	227,698	234,523	3,312,174	43.73	75,741
2026	574,619.17	12,699	13,080	561,539	44.25	12,690
	18,098,701.47	3,541,775	3,647,939	14,450,762		353,449

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.9 1.95

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 330.20 GROUND LEVEL FACILITIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S0.5						
NET SALVAGE PERCENT.. 0						
2004	411,560.09	160,920	165,861	245,699	35.82	6,859
2007	729,975.76	256,951	264,840	465,136	36.82	12,633
2008	37,653.40	12,734	13,125	24,528	37.18	660
2009	21,769.28	7,053	7,270	14,499	37.56	386
2010	13,139.81	4,065	4,190	8,950	37.95	236
2011	261,613.14	77,019	79,384	182,229	38.35	4,752
2012	1,944,284.21	542,455	559,110	1,385,174	38.76	35,737
2013	5,126,495.63	1,349,294	1,390,721	3,735,775	39.19	95,325
2014	4,119,155.97	1,017,432	1,048,670	3,070,486	39.63	77,479
2015	141,079.99	32,505	33,503	107,577	40.08	2,684
2016	1,686,605.76	359,922	370,973	1,315,633	40.55	32,445
2017	150,532.79	29,504	30,410	120,123	41.02	2,928
2018	115,120.43	20,618	21,251	93,869	41.25	2,276
2019	33,498.57	5,387	5,552	27,947	41.75	669
2021	3,736,874.95	461,878	476,059	3,260,816	42.54	76,653
2023	129,755.90	10,951	11,287	118,469	43.39	2,730
2025	461,649.62	20,036	20,651	440,999	44.08	10,005
	19,120,765.30	4,368,724	4,502,857	14,617,908		364,457

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.1 1.91

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 330.30 BELOW GRADE FACILITIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S0.5						
NET SALVAGE PERCENT.. 0						
2007	173,959.09	61,234	63,138	110,821	36.82	3,010
2010	31,397.64	9,714	10,016	21,382	37.95	563
2011	100,934.51	29,715	30,639	70,296	38.35	1,833
2014	280,555.88	69,297	71,451	209,105	39.63	5,276
2016	231,860.11	49,479	51,017	180,843	40.55	4,460
	818,707.23	219,439	226,261	592,446		15,142

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.1 1.85

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 330.40 CLEARWELL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S0.5						
NET SALVAGE PERCENT.. 0						
1959	5,027.02	3,897	3,884	1,143	19.72	58
1977	63,020.50	41,594	41,452	21,568	25.76	837
1978	7,099.25	4,627	4,611	2,488	26.19	95
1986	137,509.65	80,622	80,347	57,163	28.93	1,976
1987	14,473.99	8,337	8,309	6,165	29.44	209
2012	12,757,639.44	3,559,381	3,547,240	9,210,399	38.76	237,626
2017	19,388.28	3,800	3,787	15,601	41.02	380
2018	32,046.45	5,740	5,720	26,326	41.25	638
2019	5,251.81	844	841	4,411	41.75	106
2020	24,652.20	3,503	3,491	21,161	42.26	501
2025	6,504,069.56	282,277	281,315	6,222,755	44.08	141,170
2026	100,000.02	2,210	2,202	97,798	44.25	2,210
	19,670,178.17	3,996,832	3,983,199	15,686,979		385,806

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.7 1.96

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 330.58 DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1959	427.00	427	427			
1961	3,005.00	3,005	3,005			
1962	646.00	646	646			
1963	501.00	501	501			
1984	69,262.85	69,263	69,263			
1990	105,687.39	105,687	105,687			
1997	138,050.00	138,050	138,050			
2002	764,914.30	764,914	764,914			
2003	135,772.35	135,772	135,772			
2004	417,714.01	417,714	417,714			
2007	263,798.12	263,798	263,798			
2015	272,106.38	272,106	272,106			
2021	89,784.89	53,871	57,927	31,858	4.00	7,964
2024	656,904.50	197,071	211,910	444,994	7.00	63,571
	2,918,573.79	2,422,825	2,441,720	476,854		71,535

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.7 2.45

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 330.59 DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2001	1,177,380.37	1,177,380	1,177,380			
2004	736,540.63	736,541	736,541			
2005	2,616,163.15	2,616,163	2,616,163			
2006	1,898,932.85	1,898,933	1,898,933			
2007	1,611,757.81	1,611,758	1,611,758			
2008	1,742,652.76	1,742,653	1,742,653			
2009	387,058.80	387,059	387,059			
2010	7,332.39	7,332	7,332			
2011	1,233,227.05	1,233,227	1,233,227			
2012	3,394,359.12	3,394,359	3,394,359			
2013	1,350,299.88	1,350,300	1,350,300			
2014	772,333.61	772,334	772,334			
2015	3,817,936.25	3,817,936	3,817,936			
2016	800,361.02	800,361	800,361			
2017	602,080.95	602,081	602,081			
2018	2,787,180.26	2,508,462	2,448,736	338,444	1.00	338,444
2019	1,065,127.17	852,102	831,814	233,313	2.00	116,656
2020	3,609,228.96	2,526,460	2,466,306	1,142,923	3.00	380,974
2021	4,307,635.94	2,584,582	2,523,044	1,784,592	4.00	446,148
2022	4,373,708.10	2,186,854	2,134,785	2,238,923	5.00	447,785
2023	3,430,406.53	1,372,163	1,339,492	2,090,915	6.00	348,486
2024	200,361.46	60,108	58,677	141,684	7.00	20,241
2025	3,507,628.65	701,526	684,823	2,822,806	8.00	352,851
2026	6,206,550.00	620,655	605,878	5,600,672	9.00	622,297
2027	1,780,111.36	44,503	43,443	1,736,668	9.75	178,120
	53,416,355.07	35,605,832	35,285,415	18,130,940		3,252,002

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.6 6.09

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 331.00 MAINS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 90-R2						
NET SALVAGE PERCENT.. 0						
1893	2,573.14	2,414	1,616	957	8.86	108
1894	14,085.01	13,113	8,779	5,306	9.86	538
1895	133.22	125	84	49	8.85	6
1896	202,759.03	188,586	126,254	76,505	9.85	7,767
1897	43,172.83	39,849	26,678	16,495	10.85	1,520
1898	50,502.52	46,907	31,403	19,100	9.89	1,931
1899	251,277.57	231,577	155,035	96,243	10.89	8,838
1900	954,967.65	885,351	592,721	362,247	9.99	36,261
1901	144,146.78	132,586	88,763	55,384	10.99	5,039
1902	138,780.68	126,637	84,780	54,001	11.99	4,504
1903	240,460.12	220,646	147,717	92,743	11.14	8,325
1904	75,565.46	68,780	46,047	29,518	12.14	2,431
1905	402,308.59	368,112	246,442	155,867	11.33	13,757
1906	235,011.70	213,273	142,781	92,231	12.33	7,480
1907	1,415,969.60	1,274,373	853,161	562,809	13.33	42,221
1908	418,101.53	378,131	253,149	164,953	12.58	13,112
1909	278,448.34	249,712	167,176	111,272	13.58	8,194
1910	235,204.23	211,895	141,858	93,346	12.87	7,253
1911	124,585.96	111,280	74,499	50,087	13.87	3,611
1912	219,538.56	194,401	130,147	89,392	14.87	6,012
1913	85,592.40	76,109	50,953	34,639	14.21	2,438
1914	398,878.73	351,572	235,369	163,510	15.21	10,750
1915	235,961.43	208,779	139,772	96,189	14.58	6,597
1916	1,009,243.48	885,006	592,490	416,753	15.58	26,749
1917	120,984.44	106,466	71,276	49,708	15.00	3,314
1918	70,831.01	61,765	41,350	29,481	16.00	1,843
1919	119,506.37	104,544	69,990	49,516	15.46	3,203
1920	234,850.42	203,545	136,268	98,582	16.46	5,989
1921	231,288.59	198,584	132,947	98,342	17.46	5,632
1922	203,713.78	175,398	117,425	86,289	16.95	5,091
1923	1,558,602.00	1,329,176	889,851	668,751	17.95	37,256
1924	849,894.21	726,575	486,424	363,470	17.48	20,793
1925	649,353.06	549,742	368,039	281,314	18.48	15,223
1926	1,283,985.77	1,089,334	729,282	554,704	18.05	30,732
1927	224,085.34	188,232	126,017	98,068	19.05	5,148
1928	347,334.09	292,282	195,676	151,658	18.65	8,132
1929	183,116.29	152,536	102,119	80,997	19.65	4,122
1930	148,366.57	122,328	81,896	66,471	20.65	3,219
1931	218,822.25	180,660	120,947	97,875	20.28	4,826
1932	65,736.09	53,706	35,955	29,781	21.28	1,399
1933	37,680.84	30,815	20,630	17,051	20.94	814

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 331.00 MAINS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 90-R2						
NET SALVAGE PERCENT.. 0						
1934	77,273.66	62,522	41,857	35,417	21.94	1,614
1935	130,869.23	105,952	70,932	59,937	21.64	2,770
1936	102,146.07	81,799	54,762	47,384	22.64	2,093
1937	162,080.68	129,827	86,916	75,165	22.36	3,362
1938	76,354.20	60,480	40,490	35,864	23.36	1,535
1939	157,361.44	124,630	83,437	73,924	23.11	3,199
1940	121,106.68	94,827	63,484	57,623	24.11	2,390
1941	113,644.36	88,938	59,542	54,102	23.89	2,265
1942	89,626.34	69,326	46,412	43,214	24.89	1,736
1943	77,423.59	59,833	40,057	37,367	24.70	1,513
1944	41,497.62	31,688	21,214	20,284	25.70	789
1945	225,743.50	172,152	115,252	110,492	25.53	4,328
1946	311,316.49	234,515	157,002	154,314	26.53	5,817
1947	275,224.41	206,969	138,561	136,663	26.38	5,181
1948	274,434.79	203,795	136,436	137,999	27.38	5,040
1949	116,988.68	85,776	57,425	59,564	28.38	2,099
1950	134,689.76	98,526	65,961	68,729	28.26	2,432
1951	427,677.00	308,783	206,723	220,954	29.26	7,551
1952	396,107.87	285,198	190,933	205,175	29.17	7,034
1953	924,340.36	656,651	439,612	484,728	30.17	16,067
1954	1,255,241.82	888,837	595,055	660,187	30.09	21,940
1955	2,719,403.00	1,899,231	1,271,488	1,447,915	31.09	46,572
1956	1,448,560.90	1,007,909	674,770	773,791	31.04	24,929
1957	2,134,689.56	1,464,397	980,378	1,154,312	32.04	36,027
1958	1,837,291.51	1,255,054	840,228	997,064	32.01	31,149
1959	2,098,484.01	1,412,699	945,767	1,152,717	33.01	34,920
1960	2,803,729.87	1,878,499	1,257,609	1,546,121	33.00	46,852
1961	3,572,993.92	2,358,176	1,578,741	1,994,253	34.00	58,654
1962	1,386,480.71	910,225	609,373	777,108	34.01	22,849
1963	1,988,217.26	1,285,184	860,399	1,127,818	35.01	32,214
1964	4,773,468.40	3,067,431	2,053,570	2,719,898	35.04	77,623
1965	4,591,514.82	2,903,674	1,943,938	2,647,577	36.04	73,462
1966	3,924,298.57	2,465,637	1,650,683	2,273,616	36.09	62,999
1967	5,460,043.48	3,374,307	2,259,016	3,201,027	37.09	86,304
1968	5,408,195.66	3,318,469	2,221,633	3,186,563	37.15	85,776
1969	4,832,841.08	2,915,170	1,951,635	2,881,206	38.15	75,523
1970	3,717,790.65	2,225,098	1,489,648	2,228,143	38.24	58,267
1971	5,306,573.15	3,120,265	2,088,941	3,217,632	39.24	81,999
1972	8,105,168.39	4,725,313	3,163,481	4,941,687	39.34	125,615
1973	8,137,275.61	4,657,777	3,118,267	5,019,009	40.34	124,418
1974	4,841,267.29	2,745,483	1,838,033	3,003,234	40.46	74,227

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 331.00 MAINS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 90-R2						
NET SALVAGE PERCENT.. 0						
1975	5,871,387.73	3,266,840	2,187,069	3,684,319	41.46	88,864
1976	9,731,705.66	5,360,223	3,588,537	6,143,169	41.59	147,708
1977	6,080,185.63	3,313,701	2,218,441	3,861,745	41.74	92,519
1978	9,761,490.39	5,213,612	3,490,385	6,271,105	42.74	146,727
1979	8,743,046.74	4,616,329	3,090,519	5,652,528	42.91	131,730
1980	12,143,597.77	6,278,240	4,203,127	7,940,471	43.91	180,835
1981	8,351,987.63	4,264,525	2,854,995	5,496,993	44.09	124,677
1982	6,111,003.14	3,052,446	2,043,537	4,067,466	45.09	90,208
1983	9,892,385.81	4,874,968	3,263,671	6,628,715	45.29	146,362
1984	14,724,422.86	7,091,282	4,747,439	9,976,984	46.29	215,532
1985	18,485,037.25	8,772,999	5,873,307	12,611,730	46.50	271,220
1986	24,334,717.23	11,274,274	7,547,849	16,786,868	47.50	353,408
1987	25,761,395.34	11,747,196	7,864,459	17,896,936	47.72	375,041
1988	34,925,333.79	15,664,012	10,486,671	24,438,663	47.96	509,563
1989	32,209,570.77	14,075,582	9,423,256	22,786,315	48.96	465,407
1990	33,744,028.82	14,482,937	9,695,970	24,048,059	49.21	488,682
1991	21,778,710.46	9,094,789	6,088,737	15,689,973	50.21	312,487
1992	25,526,379.79	10,453,053	6,998,062	18,528,318	50.47	367,115
1993	36,053,908.37	14,464,828	9,683,846	26,370,062	50.75	519,607
1994	39,063,208.37	15,211,213	10,183,533	28,879,675	51.75	558,061
1995	48,818,082.65	18,589,926	12,445,498	36,372,585	52.03	699,069
1996	40,736,175.63	15,027,575	10,060,592	30,675,584	53.03	578,457
1997	35,914,447.44	12,929,201	8,655,782	27,258,665	53.33	511,132
1998	89,366,715.94	31,358,781	20,993,932	68,372,784	53.64	1,274,660
1999	54,189,259.60	18,359,321	12,291,114	41,898,146	54.64	766,804
2000	56,992,397.24	18,773,296	12,568,260	44,424,137	54.97	808,152
2001	63,372,702.39	20,266,590	13,567,983	49,804,719	55.30	900,628
2002	65,328,164.47	20,088,411	13,448,697	51,879,467	56.30	921,483
2003	23,861,672.57	7,101,234	4,754,101	19,107,572	56.65	337,292
2004	63,972,510.50	18,392,097	12,313,056	51,659,454	57.00	906,306
2005	59,640,593.12	16,532,372	11,068,016	48,572,577	57.37	846,655
2006	14,301,603.32	3,784,204	2,533,431	11,768,172	58.37	201,613
2007	76,010,752.92	19,306,731	12,925,381	63,085,372	58.74	1,073,976
2008	94,945,127.46	23,090,655	15,458,626	79,486,501	59.12	1,344,494
2009	89,285,169.49	20,732,016	13,879,575	75,405,594	59.52	1,266,895
2010	93,198,584.08	20,596,887	13,789,109	79,409,475	59.92	1,325,258
2011	114,759,794.78	24,053,653	16,103,329	98,656,466	60.34	1,635,009
2012	106,676,130.74	21,121,874	14,140,575	92,535,556	60.76	1,522,968
2013	142,282,837.54	26,493,064	17,736,455	124,546,383	61.19	2,035,404
2014	131,158,688.67	22,847,844	15,296,069	115,862,620	61.63	1,879,971
2015	164,536,314.04	26,654,883	17,844,789	146,691,525	62.07	2,363,324

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 331.00 MAINS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 90-R2						
NET SALVAGE PERCENT.. 0						
2016	173,284,311.42	25,923,333	17,355,034	155,929,277	62.53	2,493,671
2017	117,007,142.84	16,029,979	10,731,677	106,275,466	62.99	1,687,180
2018	152,048,916.40	19,021,319	12,734,305	139,314,611	62.94	2,213,451
2019	163,048,408.09	18,261,422	12,225,573	150,822,835	63.43	2,377,784
2020	178,325,461.81	17,725,551	11,866,820	166,458,642	63.42	2,624,703
2021	127,290,685.69	10,997,915	7,362,833	119,927,853	63.44	1,890,414
2022	194,361,094.68	14,188,360	9,498,758	184,862,337	63.49	2,911,676
2023	251,979,959.10	14,917,214	9,986,708	241,993,251	63.57	3,806,721
2024	232,169,734.41	10,586,940	7,087,696	225,082,038	62.79	3,584,680
2025	270,424,506.85	8,437,245	5,648,528	264,775,979	62.10	4,263,703
2026	172,781,928.24	2,833,624	1,897,041	170,884,887	59.98	2,849,031
2027	63,650,812.31	280,064	187,496	63,463,316	56.57	1,121,855
9999	332,370,616.25-	63,432,594-	42,466,561-	289,904,055-		4,925,813-
	3,874,948,429.80	739,529,960	495,097,115	3,379,851,315		57,427,671

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 58.9 1.48

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 333.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. 0						
1949	14,826.52	13,184	10,433	4,394	9.72	452
1950	48,490.93	42,939	33,978	14,513	9.96	1,457
1951	99,807.03	87,990	69,627	30,180	10.21	2,956
1952	161,901.82	142,069	112,421	49,481	10.47	4,726
1953	162,252.96	141,679	112,112	50,141	10.75	4,664
1954	182,970.22	158,946	125,776	57,194	11.03	5,185
1955	296,903.85	254,387	201,299	95,605	12.03	7,947
1956	382,692.04	326,054	258,010	124,682	12.33	10,112
1957	383,923.71	325,183	257,321	126,603	12.64	10,016
1958	469,461.37	395,193	312,720	156,741	12.97	12,085
1959	596,586.65	498,985	394,852	201,735	13.30	15,168
1960	621,865.29	516,646	408,827	213,038	13.65	15,607
1961	579,429.91	478,030	378,270	201,160	14.00	14,369
1962	632,540.73	518,051	409,939	222,602	14.37	15,491
1963	530,529.98	431,215	341,225	189,305	14.74	12,843
1964	489,640.57	394,846	312,446	177,195	15.12	11,719
1965	742,343.34	593,726	469,821	272,522	15.52	17,559
1966	751,320.94	595,798	471,461	279,860	15.92	17,579
1967	796,817.62	626,299	495,597	301,221	16.34	18,435
1968	924,731.91	720,181	569,886	354,846	16.76	21,172
1969	1,014,411.14	782,517	619,213	395,198	17.19	22,990
1970	1,113,798.39	850,719	673,182	440,616	17.63	24,992
1971	1,309,049.11	989,641	783,113	525,936	18.07	29,105
1972	1,424,043.87	1,065,185	842,891	581,153	18.53	31,363
1973	1,894,697.73	1,401,697	1,109,177	785,521	18.99	41,365
1974	1,102,192.23	800,302	633,287	468,905	19.99	23,457
1975	669,083.16	480,134	379,935	289,148	20.46	14,132
1976	874,797.99	620,144	490,726	384,072	20.94	18,342
1977	1,235,628.33	864,940	684,436	551,192	21.43	25,721
1978	1,713,318.04	1,183,731	936,698	776,620	21.92	35,430
1979	2,639,625.23	1,799,169	1,423,700	1,215,925	22.42	54,234
1980	2,419,427.97	1,626,098	1,286,747	1,132,681	22.93	49,397
1981	2,357,188.38	1,561,402	1,235,553	1,121,635	23.44	47,851
1982	2,351,916.68	1,534,626	1,214,365	1,137,552	23.97	47,457
1983	2,667,261.54	1,713,449	1,355,869	1,311,393	24.49	53,548
1984	3,165,192.54	1,987,108	1,572,418	1,592,775	25.49	62,486
1985	3,484,979.26	2,151,626	1,702,603	1,782,376	26.03	68,474
1986	4,247,690.71	2,577,499	2,039,600	2,208,091	26.57	83,105
1987	6,013,281.27	3,583,916	2,835,988	3,177,293	27.11	117,200
1988	6,674,607.49	3,904,645	3,089,784	3,584,823	27.67	129,556
1989	7,139,535.11	4,096,665	3,241,731	3,897,804	28.23	138,073

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 333.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. 0						
1990	8,043,595.14	4,523,718	3,579,663	4,463,932	28.79	155,051
1991	5,928,121.26	3,265,209	2,583,792	3,344,329	29.36	113,908
1992	6,234,606.54	3,338,632	2,641,892	3,592,715	30.36	118,337
1993	9,288,141.50	4,863,271	3,848,354	5,439,788	30.94	175,817
1994	7,497,988.07	3,835,221	3,034,848	4,463,140	31.52	141,597
1995	10,660,132.92	5,321,538	4,210,985	6,449,148	32.10	200,908
1996	10,946,139.90	5,327,486	4,215,692	6,730,448	32.69	205,887
1997	10,384,249.14	4,922,134	3,894,933	6,489,316	33.29	194,933
1998	45,120,542.59	20,805,082	16,463,266	28,657,277	33.89	845,597
1999	13,636,557.89	6,109,178	4,834,253	8,802,305	34.50	255,139
2000	13,676,513.88	5,945,181	4,704,480	8,972,034	35.11	255,541
2001	16,055,367.87	6,762,521	5,351,249	10,704,119	35.73	299,584
2002	29,420,045.53	11,915,118	9,428,550	19,991,496	36.73	544,282
2003	3,332,913.70	1,303,836	1,031,738	2,301,176	37.35	61,611
2004	2,301,972.14	868,304	687,098	1,614,874	37.98	42,519
2005	18,642,380.85	6,767,184	5,354,939	13,287,442	38.61	344,145
2006	97,093.23	33,847	26,783	70,310	39.24	1,792
2007	11,757,112.87	3,926,876	3,107,376	8,649,737	39.88	216,894
2008	24,614,968.60	7,857,098	6,217,399	18,397,570	40.52	454,037
2009	22,036,985.52	6,703,651	5,304,665	16,732,321	41.17	406,420
2010	17,638,502.22	5,097,527	4,033,723	13,604,779	41.82	325,318
2011	18,381,854.43	5,029,275	3,979,715	14,402,139	42.48	339,033
2012	21,415,824.87	5,525,283	4,372,211	17,043,614	43.14	395,077
2013	22,208,505.51	5,378,900	4,256,377	17,952,129	43.80	409,866
2014	20,397,030.58	4,613,808	3,650,952	16,746,079	44.47	376,570
2015	21,290,834.06	4,471,075	3,538,006	17,752,828	45.14	393,284
2016	27,661,526.29	5,385,699	4,261,756	23,399,770	45.50	514,281
2017	25,379,567.08	4,517,563	3,574,792	21,804,775	46.18	472,169
2018	23,715,731.19	3,820,604	3,023,282	20,692,449	46.87	441,486
2019	26,179,867.32	3,790,845	2,999,733	23,180,134	47.25	490,585
2020	33,312,868.41	4,244,059	3,358,366	29,954,502	47.95	624,703
2021	30,203,778.54	3,334,497	2,638,620	27,565,159	48.35	570,117
2022	40,698,247.83	3,784,937	2,995,058	37,703,190	48.76	773,240
2023	50,527,321.73	3,799,655	3,006,704	47,520,618	49.19	966,063
2024	59,334,324.69	3,399,857	2,690,340	56,643,985	49.36	1,147,569
2025	61,511,074.46	2,398,932	1,898,298	59,612,776	49.28	1,209,675

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 333.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. 0						
2026	69,050,398.05	1,387,913	1,098,269	67,952,129	48.75	1,393,890
2027	29,437,556.59	156,019	123,460	29,314,097	47.14	621,852
9999	29,242,572.50-	7,130,869-	5,642,727-	23,599,845-		559,403-
	903,158,434.05	220,237,278	174,275,927	728,882,507		17,277,194
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					42.2	1.91

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 334.00 METERS AND METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-L1.5						
NET SALVAGE PERCENT.. 0						
1964	432.34	432	432			
1965	690.21	633	579	111	5.57	20
1966	379.60	370	339	41	1.50	27
1967	211.29	209	191	20	0.61	20
1968	644.58	635	581	64	0.88	64
1969	484.76	478	437	48	0.82	48
1970	1,005.44	986	902	103	1.14	90
1971	393.61	386	353	41	1.14	36
1972	742.49	723	662	80	1.50	53
1973	469.40	456	417	52	1.56	33
1974	161.81	157	144	18	1.64	11
1975	867.81	839	768	100	1.76	57
1976	209.21	202	185	24	1.91	13
1977	228.08	219	200	28	2.08	13
1978	368.71	352	322	47	2.28	21
1979	424.75	404	370	55	2.51	22
1980	237.30	225	206	31	2.50	12
1981	289.53	273	250	40	2.78	14
1986	1,711.36	1,579	1,445	266	3.44	77
1987	178,858.25	163,834	149,915	28,943	3.67	7,886
1988	380.71	347	318	63	3.74	17
1989	8,855.11	8,009	7,329	1,526	4.02	380
1990	32,652.21	29,358	26,864	5,788	4.15	1,395
1991	616,424.84	550,344	503,587	112,838	4.32	26,120
1992	194,193.42	171,958	157,349	36,844	4.53	8,133
1993	212,678.26	187,284	171,373	41,305	4.61	8,960
1994	179,950.72	156,773	143,454	36,497	4.88	7,479
1995	234,273.94	202,413	185,216	49,058	5.04	9,734
1996	62,330.63	53,330	48,799	13,532	5.23	2,587
1997	991,842.07	839,098	767,809	224,033	5.46	41,032
1998	9,213,281.69	7,721,651	7,065,629	2,147,653	5.60	383,509
1999	1,281,258.03	1,061,907	971,689	309,569	5.78	53,559
2000	1,073,049.21	877,862	803,280	269,769	6.00	44,962
2001	2,818,791.16	2,279,275	2,085,631	733,160	6.15	119,213
2002	1,386,633.90	1,105,841	1,011,890	374,744	6.35	59,015
2003	63,105.89	49,526	45,318	17,788	6.58	2,703
2004	32,223.34	24,902	22,786	9,437	6.76	1,396
2005	2,154,246.84	1,639,813	1,500,497	653,750	6.90	94,746
2006	47,653.69	35,626	32,599	15,055	7.09	2,123
2007	2,897,977.92	2,127,116	1,946,399	951,579	7.25	131,252
2008	1,370,799.29	987,113	903,249	467,550	7.39	63,268

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 334.00 METERS AND METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-L1.5						
NET SALVAGE PERCENT.. 0						
2009	3,533,616.30	2,493,320	2,281,491	1,252,125	7.51	166,728
2010	7,039,303.26	4,846,560	4,434,802	2,604,501	7.69	338,687
2011	12,087,330.67	8,103,346	7,414,896	4,672,435	7.87	593,702
2012	10,645,727.71	6,930,369	6,341,574	4,304,154	8.04	535,343
2013	8,536,390.17	5,377,926	4,921,024	3,615,366	8.22	439,826
2014	6,150,495.34	3,733,966	3,416,733	2,733,762	8.41	325,061
2015	11,714,189.11	6,803,601	6,225,576	5,488,613	8.66	633,789
2016	14,068,588.07	7,768,674	7,108,657	6,959,931	8.92	780,261
2017	14,901,224.89	7,748,637	7,090,323	7,810,902	9.23	846,252
2018	12,242,827.72	5,927,977	5,424,343	6,818,485	9.59	710,999
2019	16,449,936.52	7,316,932	6,695,295	9,754,642	9.99	976,441
2020	9,510,416.90	3,821,286	3,496,634	6,013,783	10.42	577,138
2021	6,479,786.38	2,301,620	2,106,077	4,373,709	10.89	401,626
2022	20,099,160.94	6,140,294	5,618,622	14,480,539	11.37	1,273,574
2023	35,623,116.67	8,962,776	8,201,310	27,421,807	11.90	2,304,354
2024	39,363,866.28	7,652,336	7,002,203	32,361,663	12.43	2,603,513
2025	31,430,507.30	4,186,544	3,830,861	27,599,646	13.02	2,119,788
2026	34,926,198.21	2,402,922	2,198,773	32,727,425	13.53	2,418,878
2027	18,416,768.49	327,818	299,967	18,116,801	13.83	1,309,964
9999	2,043,354.56-	743,755-	680,567-	1,362,788-		123,382-
	336,237,509.77	122,386,087	111,988,357	224,249,153		20,302,642

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.0 6.04

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 335.00 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. 0						
1936	588.40	557	388	200	5.15	39
1937	1,621.51	1,518	1,059	563	6.15	92
1938	1,929.31	1,803	1,257	672	6.24	108
1939	3,562.65	3,323	2,318	1,245	6.34	196
1940	2,310.84	2,151	1,500	811	6.46	126
1941	2,706.59	2,514	1,753	954	6.59	145
1942	983.11	911	635	348	6.74	52
1943	1,073.20	992	692	381	6.91	55
1944	1,074.91	981	684	391	7.91	49
1945	475.94	433	302	174	8.09	22
1946	1,665.69	1,511	1,054	612	8.29	74
1947	7,077.54	6,398	4,462	2,616	8.50	308
1948	5,623.01	5,064	3,532	2,091	8.72	240
1949	16,588.46	14,880	10,378	6,210	8.96	693
1950	3,735.45	3,337	2,327	1,408	9.21	153
1951	21,271.04	18,914	13,191	8,080	9.47	853
1952	17,875.29	15,820	11,033	6,842	9.75	702
1953	13,592.28	11,969	8,348	5,244	10.03	523
1954	21,052.56	18,442	12,862	8,191	10.33	793
1955	17,841.89	15,544	10,841	7,001	10.64	658
1956	29,621.78	25,658	17,895	11,727	10.97	1,069
1957	42,590.10	36,670	25,575	17,015	11.30	1,506
1958	51,525.95	44,086	30,747	20,779	11.65	1,784
1959	66,485.57	56,513	39,414	27,072	12.00	2,256
1960	67,459.21	56,949	39,718	27,741	12.37	2,243
1961	65,264.47	54,705	38,153	27,111	12.74	2,128
1962	48,976.80	40,749	28,419	20,558	13.12	1,567
1963	73,731.35	60,873	42,455	31,276	13.52	2,313
1964	61,772.46	50,592	35,284	26,488	13.92	1,903
1965	92,329.65	74,990	52,300	40,030	14.34	2,791
1966	94,944.24	76,449	53,318	41,626	14.76	2,820
1967	119,431.65	95,306	66,469	52,963	15.19	3,487
1968	117,836.73	93,162	64,974	52,863	15.63	3,382
1969	115,475.29	90,417	63,059	52,416	16.07	3,262
1970	112,035.50	86,850	60,572	51,464	16.53	3,113
1971	148,642.08	114,038	79,533	69,109	16.99	4,068
1972	157,492.24	119,537	83,368	74,124	17.46	4,245
1973	210,824.12	159,383	111,158	99,666	17.43	5,718
1974	286,596.59	214,174	149,371	137,226	17.92	7,658
1975	285,002.37	210,446	146,771	138,231	18.42	7,504
1976	190,952.07	139,261	97,124	93,828	18.93	4,957

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 335.00 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. 0						
1977	279,759.24	201,427	140,481	139,278	19.44	7,165
1978	430,990.30	306,219	213,566	217,424	19.97	10,888
1979	500,711.51	350,899	244,727	255,985	20.49	12,493
1980	432,792.80	299,017	208,543	224,250	21.03	10,663
1981	261,009.25	177,695	123,929	137,080	21.57	6,355
1982	406,053.34	272,259	189,881	216,172	22.11	9,777
1983	534,225.72	354,940	247,545	286,681	22.23	12,896
1984	531,571.07	347,435	242,311	289,260	22.79	12,692
1985	567,328.80	364,565	254,258	313,071	23.36	13,402
1986	734,721.97	463,903	323,539	411,183	23.94	17,176
1987	804,852.40	499,008	348,022	456,830	24.52	18,631
1988	858,300.28	522,190	364,190	494,110	25.10	19,686
1989	1,071,806.20	639,440	445,963	625,843	25.69	24,361
1990	1,134,052.77	667,163	465,298	668,755	25.89	25,831
1991	951,267.70	547,930	382,141	569,127	26.50	21,476
1992	1,306,645.69	736,295	513,512	793,134	27.11	29,256
1993	1,152,244.85	634,656	442,627	709,618	27.73	25,590
1994	1,523,647.70	819,570	571,591	952,057	28.35	33,582
1995	1,664,375.32	873,464	609,178	1,055,197	28.98	36,411
1996	1,577,246.03	811,651	566,068	1,011,178	29.24	34,582
1997	1,706,694.28	855,054	596,338	1,110,356	29.88	37,161
1998	1,583,268.10	771,368	537,973	1,045,295	30.52	34,250
1999	2,036,884.89	963,854	672,218	1,364,667	31.17	43,781
2000	1,229,485.62	567,654	395,898	833,588	31.48	26,480
2001	1,686,281.69	754,105	525,934	1,160,348	32.14	36,103
2002	1,575,205.61	681,276	475,141	1,100,065	32.80	33,539
2003	2,108,086.60	885,396	617,500	1,490,587	33.14	44,978
2004	2,170,114.86	878,462	612,664	1,557,451	33.82	46,051
2005	212,011.76	82,557	57,578	154,434	34.50	4,476
2006	5,605,536.83	2,107,121	1,469,564	4,135,973	34.87	118,611
2007	3,150,891.37	1,134,321	791,107	2,359,784	35.56	66,361
2008	4,214,667.80	1,457,432	1,016,453	3,198,215	35.95	88,963
2009	4,587,488.19	1,511,119	1,053,896	3,533,592	36.64	96,441
2010	4,190,646.79	1,317,958	919,180	3,271,467	37.05	88,299
2011	3,495,645.59	1,040,304	725,537	2,770,109	37.76	73,361
2012	4,588,389.00	1,293,926	902,419	3,685,970	38.19	96,517
2013	5,180,806.47	1,378,095	961,121	4,219,685	38.63	109,233
2014	4,601,946.96	1,142,663	796,925	3,805,022	39.36	96,672
2015	7,650,951.86	1,771,960	1,235,814	6,415,138	39.81	161,144
2016	7,674,820.02	1,646,249	1,148,139	6,526,681	40.28	162,033
2017	5,996,932.02	1,181,396	823,938	5,172,994	40.76	126,913

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 335.00 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. 0						
2018	5,445,706.29	980,227	683,637	4,762,069	41.00	116,148
2019	7,171,981.08	1,158,992	808,313	6,363,668	41.50	153,341
2020	7,520,451.80	1,079,185	752,653	6,767,799	41.78	161,987
2021	7,678,660.09	958,297	668,343	7,010,317	42.08	166,595
2022	10,966,962.91	1,157,015	806,934	10,160,029	42.39	239,680
2023	13,852,812.43	1,191,342	830,875	13,021,937	42.51	306,326
2024	13,735,397.26	906,536	632,243	13,103,154	42.45	308,673
2025	9,713,121.98	440,976	307,548	9,405,574	42.05	223,676
2026	7,071,586.42	169,718	118,366	6,953,220	40.67	170,967
2027	2,929,627.00	18,750	13,077	2,916,550	38.51	75,735
9999	9,073,018.53-	2,179,921-	1,520,337-	7,552,682-		199,557-
	171,565,287.87	41,220,983	28,748,652	142,816,636		3,773,506

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 37.8 2.20

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 340.10 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	90,026.71	90,027	90,027			
2008	76,984.00	73,135	58,049	18,935	1.00	18,935
2010	10,963.48	9,319	7,397	3,566	3.00	1,189
2011	38,981.20	31,185	24,752	14,229	4.00	3,557
2012	132,651.96	99,489	78,967	53,685	5.00	10,737
2013	475,451.73	332,816	264,163	211,289	6.00	35,215
2014	1,428,108.53	928,271	736,789	691,320	7.00	98,760
2015	109,681.98	65,809	52,234	57,448	8.00	7,181
2016	155,630.75	85,597	67,940	87,691	9.00	9,743
2017	87,828.22	43,914	34,856	52,972	10.00	5,297
2018	2,016,609.34	907,474	720,282	1,296,327	11.00	117,848
2019	1,190,614.34	476,246	378,007	812,607	12.00	67,717
2020	278,241.94	97,385	77,297	200,945	13.00	15,457
2021	572,409.56	171,723	136,300	436,110	14.00	31,151
2022	1,036,826.95	259,207	205,738	831,089	15.00	55,406
2023	1,918,449.86	383,690	304,544	1,613,906	16.00	100,869
2024	190,861.15	28,629	22,723	168,138	17.00	9,890
2025	217,771.10	21,777	17,285	200,486	18.00	11,138
	10,028,092.80	4,105,693	3,277,350	6,750,743		600,090

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.2 5.98

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 340.20 OFFICE FURNITURE AND EQUIPMENT - COMPUTERS AND PERIPHERAL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2022	5,341,454.29	5,341,454	5,341,454			
2023	6,897,089.92	5,517,672	3,572,318	3,324,772	1.00	3,324,772
2024	3,542,959.66	2,125,776	1,376,296	2,166,664	2.00	1,083,332
2025	3,705,813.54	1,482,325	959,705	2,746,109	3.00	915,370
2026	3,333,119.00	666,624	431,594	2,901,525	4.00	725,381
2027	1,206,101.00	60,305	39,043	1,167,058	4.75	245,696
	24,026,537.41	15,194,156	11,720,410	12,306,127		6,294,551

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.0 26.20

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 340.30 OFFICE FURNITURE AND EQUIPMENT - COMPUTER SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2022	14,630,870.21	14,630,870	14,630,870			
2023	21,748,790.72	17,399,033	10,891,320	10,857,471	1.00	10,857,471
2024	11,417,129.55	6,850,278	4,288,087	7,129,043	2.00	3,564,522
2025	19,628,618.02	7,851,447	4,914,791	14,713,827	3.00	4,904,609
2026	12,823,611.69	2,564,722	1,605,446	11,218,166	4.00	2,804,542
2027	2,257,758.00	112,888	70,665	2,187,093	4.75	460,441
	82,506,778.19	49,409,238	36,401,179	46,105,599		22,591,585

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.0 27.38

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 340.31 OFFICE FURNITURE AND EQUIPMENT - COMPUTER SOFTWARE - ENTERPRISE SOLUTIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2018	157,049.62	141,345	143,289	13,761	1.00	13,761
2026	6,427,046.66	642,705	651,547	5,775,500	9.00	641,722
	6,584,096.28	784,050	794,836	5,789,260		655,483

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.8 9.96

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 340.50 OFFICE FURNITURE AND EQUIPMENT - OTHER OFFICE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2019	9,454.95	7,564	2,268	7,187	2.00	3,594
2021	10,607.55	6,365	1,908	8,700	4.00	2,175
2023	17,799.81	7,120	2,135	15,665	6.00	2,611
9999	354.00-	197-	59-	295-		78-
	37,508.31	20,852	6,252	31,256		8,302

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.8 22.13

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 341.00 TRANSPORTATION EQUIPMENT - NOT CLASSIFIED

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-L2.5						
NET SALVAGE PERCENT.. 0						
1986	349.00	349	349			
2020	2,238.67	1,495	1,768	471	3.48	135
2025	36,010.43	8,426	9,965	26,045	6.55	3,976
	38,598.10	10,270	12,082	26,516		4,111

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.5 10.65

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 341.10 TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-L2.5						
NET SALVAGE PERCENT.. 0						
2011	13,026.96	11,630	13,027			
2012	1,047,063.51	917,228	1,047,064			
2013	4,227,768.76	3,628,271	4,227,769			
2014	32,917.81	27,602	32,311	607	2.50	243
2015	725,387.34	593,657	694,927	30,460	2.66	11,451
2016	1,220,134.83	973,058	1,139,050	81,085	2.79	29,063
2017	26,157.18	20,272	23,730	2,427	2.90	837
2018	2,047,017.14	1,532,806	1,794,284	252,733	3.02	83,686
2019	9,553,497.26	6,825,018	7,989,281	1,564,216	3.20	488,818
2020	8,453,258.56	5,645,086	6,608,067	1,845,192	3.48	530,228
2021	10,790,668.96	6,552,094	7,669,800	3,120,869	3.88	804,348
2022	9,807,263.14	5,212,560	6,101,758	3,705,505	4.41	840,251
2023	16,574,063.92	7,332,366	8,583,176	7,990,888	5.04	1,585,494
2024	10,308,127.68	3,528,472	4,130,385	6,177,743	5.76	1,072,525
2025	6,190,218.36	1,448,511	1,695,609	4,494,609	6.55	686,200
2026	5,234,232.92	623,397	729,741	4,504,492	7.40	608,715
2027	1,531,202.90	45,936	53,772	1,477,431	8.08	182,850
	87,782,007.23	44,917,964	52,533,751	35,248,256		6,924,709

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.1 7.89

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 341.20 TRANSPORTATION EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-L2.5						
NET SALVAGE PERCENT.. 0						
2000	58,209.00	57,994	58,209			
2011	4,000.00	3,571	4,000			
2012	90,370.79	79,165	90,371			
2013	2,819,782.74	2,419,938	2,819,783			
2014	411,274.47	344,854	411,274			
2016	2,478,954.18	1,976,966	2,478,954			
2017	2,326,634.81	1,803,142	2,301,015	25,620	2.90	8,834
2018	5,865,427.39	4,392,032	5,604,735	260,692	3.02	86,322
2019	8,314.30	5,940	7,580	734	3.20	229
2020	811,487.16	541,911	691,540	119,947	3.48	34,468
2021	229,580.55	139,401	177,892	51,689	3.88	13,322
2022	172,600.00	91,737	117,067	55,533	4.41	12,593
	15,276,635.39	11,856,651	14,762,420	514,215		155,768

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.3 1.02

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 341.30 TRANSPORTATION EQUIPMENT - AUTOS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-L2.5						
NET SALVAGE PERCENT.. 0						
2007	5,276.00	4,959	5,276			
2010	3,260.99	2,955	3,261			
2011	9,394.63	8,388	9,395			
2012	1,737,448.59	1,522,005	1,737,449			
2013	57,943.00	49,727	57,943			
2018	62,186.00	46,565	62,186			
2019	146,881.00	104,932	146,880			
	2,022,390.21	1,739,531	2,022,390			

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 341.40 TRANSPORTATION EQUIPMENT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 10-L2.5						
NET SALVAGE PERCENT.. 0						
1961	374.92	375	375			
1977	403.11	403	403			
1978	265.00	265	265			
1997	5,832.00	5,832	5,832			
1998	8,060.31	8,060	8,060			
1999	3,236.47	3,235	3,236			
2006	4,626.70	4,392	4,627			
2007	18,169.65	17,079	18,170			
2008	97,342.34	90,626	97,342			
2009	25,526.94	23,480	25,527			
2010	50,483.13	45,743	50,483			
2011	75,022.83	66,980	75,023			
2012	320,046.56	280,361	320,047			
2013	836,648.69	718,012	836,649			
2014	718,980.22	602,865	718,980			
2015	178,997.07	146,491	178,997			
2016	954,565.45	761,266	954,565			
2017	120,461.68	93,358	120,462			
2018	2,510,965.54	1,880,211	2,464,725	46,241	3.02	15,312
2019	787,130.82	562,326	737,140	49,991	3.20	15,622
2020	473,035.57	315,893	414,097	58,939	3.48	16,936
2021	107,145.87	65,059	85,284	21,862	3.88	5,635
2022	47,744.96	25,376	33,265	14,480	4.41	3,283
2023	129,695.53	57,377	75,214	54,482	5.04	10,810
2024	211,053.00	72,243	94,702	116,351	5.76	20,200
	7,685,814.36	5,847,308	7,323,470	362,344		87,798

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.1 1.14

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 342.00 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	1,009.93	1,010	1,010			
2008	23,325.31	22,159	18,623	4,702	1.00	4,702
2014	61,104.50	39,718	33,380	27,724	7.00	3,961
2016	92,745.16	51,010	42,871	49,874	9.00	5,542
2017	48,514.27	24,257	20,386	28,128	10.00	2,813
2018	63,986.81	28,794	24,200	39,787	11.00	3,617
2019	88,430.08	35,372	29,728	58,702	12.00	4,892
2020	2,304.60	807	678	1,627	13.00	125
2021	12,195.19	3,659	3,075	9,120	14.00	651
2022	80,982.31	20,246	17,016	63,966	15.00	4,264
2023	1,757.57	352	296	1,462	16.00	91
2024	778.12	117	98	680	17.00	40
	477,133.85	227,501	191,361	285,773		30,698

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.3 6.43

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 343.00 TOOLS AND WORK EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	549,998.36	549,998	549,998			
2008	242,537.03	230,410	212,225	30,312	1.00	30,312
2009	94,320.26	84,888	78,188	16,132	2.00	8,066
2010	682,650.00	580,252	534,455	148,195	3.00	49,398
2011	1,147,539.26	918,031	845,575	301,964	4.00	75,491
2012	2,345,480.14	1,759,110	1,620,272	725,208	5.00	145,042
2013	2,935,681.65	2,054,977	1,892,788	1,042,894	6.00	173,816
2014	1,034,683.00	672,544	619,463	415,220	7.00	59,317
2015	1,784,104.72	1,070,463	985,976	798,129	8.00	99,766
2016	4,211,336.43	2,316,235	2,133,426	2,077,910	9.00	230,879
2017	5,214,194.42	2,607,097	2,401,331	2,812,863	10.00	281,286
2018	2,742,886.36	1,234,299	1,136,882	1,606,004	11.00	146,000
2019	1,318,244.63	527,298	485,681	832,564	12.00	69,380
2020	4,362,171.21	1,526,760	1,406,260	2,955,911	13.00	227,378
2021	4,889,292.18	1,466,788	1,351,022	3,538,270	14.00	252,734
2022	6,454,617.93	1,613,654	1,486,296	4,968,322	15.00	331,221
2023	15,505,353.61	3,101,071	2,856,318	12,649,036	16.00	790,565
2024	9,255,642.48	1,388,346	1,278,771	7,976,871	17.00	469,228
2025	15,090,375.55	1,509,038	1,389,937	13,700,439	18.00	761,136
2026	6,917,246.95	345,862	318,564	6,598,683	19.00	347,299
2027	2,357,435.30	29,468	27,143	2,330,292	19.75	117,989
9999	61.00-	18-	17-	44-		3-
	89,135,730.47	25,586,571	23,610,554	65,525,176		4,666,300

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.0 5.24

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 344.00 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	103,111.94	103,112	103,112			
2008	48,086.76	45,682	34,538	13,549	1.00	13,549
2009	196,304.71	176,674	133,575	62,730	2.00	31,365
2010	107,001.34	90,951	68,764	38,237	3.00	12,746
2011	204,682.14	163,746	123,801	80,881	4.00	20,220
2012	88,334.29	66,251	50,089	38,245	5.00	7,649
2013	28,609.66	20,027	15,142	13,468	6.00	2,245
2014	57,772.94	37,552	28,391	29,382	7.00	4,197
2015	24,757.59	14,855	11,231	13,527	8.00	1,691
2016	47,552.75	26,154	19,774	27,779	9.00	3,087
2017	94,878.08	47,439	35,867	59,011	10.00	5,901
2018	291,357.49	131,111	99,127	192,230	11.00	17,475
2019	167,806.34	67,123	50,749	117,057	12.00	9,755
2020	212,824.35	74,489	56,318	156,506	13.00	12,039
2021	110,412.37	33,124	25,044	85,368	14.00	6,098
2022	117,072.96	29,268	22,128	94,945	15.00	6,330
2023	258,044.10	51,609	39,019	219,025	16.00	13,689
2024	197,044.32	29,557	22,347	174,697	17.00	10,276
2025	53,815.26	5,382	4,069	49,746	18.00	2,764
	2,409,469.39	1,214,106	943,085	1,466,384		181,076

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.1 7.52

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 345.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 21-S0.5						
NET SALVAGE PERCENT.. 0						
1951	29.64	30	30			
1967	1,931.23	1,931	1,931			
1968	1,032.10	1,032	1,032			
1969	817.92	818	818			
1970	6,734.16	6,734	6,734			
1972	6,321.41	6,321	6,321			
1975	281.75	282	282			
1977	596.25	596	596			
1978	1,790.00	1,790	1,790			
1980	7,445.82	7,446	7,446			
1982	2,452.73	2,453	2,453			
1984	1,722.07	1,722	1,722			
1985	16,792.81	16,786	16,793			
1986	14,013.50	13,904	14,014			
1987	4,748.59	4,673	4,749			
1988	10,221.10	9,966	10,221			
1989	13,115.87	12,659	13,116			
1990	9,498.15	9,102	9,498			
1991	12,096.57	11,453	12,097			
1992	18,034.45	16,916	18,034			
1993	77,817.09	72,230	77,073	744	2.63	283
1994	142,750.50	130,959	139,741	3,010	2.97	1,013
1995	148,235.10	134,716	143,750	4,485	3.21	1,397
1996	79,553.28	71,272	76,051	3,502	3.60	973
1997	41,095.55	36,370	38,809	2,287	3.90	586
1998	97,830.04	85,680	91,425	6,405	4.11	1,558
1999	255,047.45	219,953	234,702	20,345	4.47	4,551
2001	45,944.17	38,464	41,043	4,901	5.06	969
2002	104,174.99	85,684	91,430	12,745	5.40	2,360
2003	170,236.10	137,278	146,483	23,753	5.76	4,124
2004	19,131.90	15,137	16,152	2,980	6.07	491
2005	33,181.89	25,696	27,419	5,763	6.41	899
2006	13,570.69	10,288	10,978	2,593	6.70	387
2007	10,129.80	7,496	7,999	2,131	7.03	303
2008	70,816.03	50,995	54,415	16,401	7.39	2,219
2009	85,341.82	59,756	63,763	21,579	7.71	2,799
2010	16,615.93	11,299	12,057	4,559	8.00	570
2011	34,410.00	22,573	24,087	10,323	8.39	1,230
2012	21,347.57	13,513	14,419	6,929	8.70	796
2013	21,465.79	13,043	13,918	7,548	9.04	835
2014	100,707.30	58,390	62,305	38,402	9.42	4,077

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 345.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 21-S0.5						
NET SALVAGE PERCENT.. 0						
2015	52,293.85	28,803	30,734	21,560	9.79	2,202
2016	126,868.88	66,010	70,436	56,433	10.14	5,565
2017	26,612.95	12,961	13,830	12,783	10.53	1,214
2018	292,687.82	132,236	141,103	151,585	10.92	13,881
2019	13,003.54	5,389	5,750	7,254	11.31	641
2022	53,275.45	15,210	16,230	37,045	12.51	2,961
2024	2,433.40	448	478	1,955	13.31	147
2025	805,604.26	102,473	109,345	696,259	13.72	50,748
	3,091,859.26	1,790,936	1,905,602	1,186,257		109,779

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.8 3.55

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 346.00 COMMUNICATION EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2012	6,943.86	6,944	6,944			
2013	272,799.42	254,612	270,855	1,944	1.00	1,944
2015	17,452.26	13,962	14,853	2,599	3.00	866
2016	35,790.32	26,246	27,920	7,870	4.00	1,968
2018	11,496.50	6,898	7,338	4,158	6.00	693
2019	417,135.37	222,471	236,663	180,472	7.00	25,782
2020	242,215.01	113,034	120,245	121,970	8.00	15,246
2021	421,611.93	168,645	179,404	242,208	9.00	26,912
2022	647,981.81	215,992	229,771	418,211	10.00	41,821
2023	1,592,272.70	424,611	451,699	1,140,574	11.00	103,689
2024	590,418.12	118,084	125,617	464,801	12.00	38,733
2025	1,434,193.99	191,221	203,420	1,230,774	13.00	94,675
9999	169,789.89-	52,597-	55,939-	113,851-		10,513-
	5,520,521.40	1,710,123	1,818,790	3,701,731		341,816

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.8 6.19

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 346.10 COMMUNICATION EQUIPMENT - NON-TELEPHONE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2012	39,624.20	39,624	39,624			
2013	721,836.04	673,711	631,287	90,549	1.00	90,549
2014	57,418.30	49,763	46,629	10,789	2.00	5,394
2015	3,007.59	2,406	2,254	754	3.00	251
2017	75,197.83	50,132	46,975	28,223	5.00	5,645
2018	603,112.84	361,868	339,081	264,032	6.00	44,005
2019	761,373.17	406,063	380,493	380,880	7.00	54,411
2020	1,640,804.93	765,714	717,496	923,309	8.00	115,414
2021	2,131,641.07	852,656	798,963	1,332,678	9.00	148,075
2022	1,550,008.12	516,664	484,129	1,065,879	10.00	106,588
2023	1,801,372.96	480,372	450,123	1,351,250	11.00	122,841
2024	1,095,164.37	219,033	205,240	889,924	12.00	74,160
2025	2,187,847.25	291,706	273,337	1,914,510	13.00	147,270
2026	2,626,002.00	175,076	164,051	2,461,951	14.00	175,854
2027	1,189,972.00	19,837	18,588	1,171,384	14.75	79,416
	16,484,382.67	4,904,625	4,598,270	11,886,113		1,169,873

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.2 7.10

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 346.19 COMMUNICATION EQUIPMENT - REMOTE CONTROL AND INSTRUMENTATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2017	318,372.46	318,372	318,372			
2018	760,200.33	684,180	626,847	133,353	1.00	133,353
2019	64,999.04	51,999	47,642	17,357	2.00	8,678
2020	577,226.33	404,058	370,199	207,027	3.00	69,009
2021	304,242.62	182,546	167,249	136,994	4.00	34,248
2022	953,204.19	476,602	436,664	516,540	5.00	103,308
2023	1,878,490.11	751,396	688,430	1,190,060	6.00	198,343
2024	29,855.29	8,957	8,206	21,649	7.00	3,093
2025	3,815,477.06	763,095	699,150	3,116,327	8.00	389,541
2026	7,699,720.00	769,972	705,450	6,994,270	9.00	777,141
2027	3,395,668.00	84,892	77,778	3,317,890	9.75	340,296
	19,797,455.43	4,496,069	4,145,987	15,651,468		2,057,010

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.6 10.39

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 346.20 COMMUNICATION EQUIPMENT - TELEPHONE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2017	35,766.67	35,767	35,767			
2018	66,703.59	60,033	54,254	12,450	1.00	12,450
2019	558.28	447	404	154	2.00	77
2020	63,300.51	44,310	40,044	23,257	3.00	7,752
2022	24,688.05	12,344	11,156	13,532	5.00	2,706
	191,017.10	152,901	141,625	49,392		22,985

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.1 12.03

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 347.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	237,394.60	237,395	237,395			
2003	269,249.53	258,480	227,760	41,490	1.00	41,490
2004	589,851.03	542,663	478,168	111,683	2.00	55,842
2005	363,169.88	319,589	281,606	81,564	3.00	27,188
2006	32,215.49	27,061	23,845	8,370	4.00	2,092
2008	148,764.62	113,061	99,624	49,141	6.00	8,190
2009	15,603.42	11,234	9,899	5,704	7.00	815
2010	25,913.81	17,621	15,527	10,387	8.00	1,298
2011	67,243.18	43,036	37,921	29,322	9.00	3,258
2012	211,775.19	127,065	111,963	99,812	10.00	9,981
2013	1,923,412.23	1,077,111	949,097	974,315	11.00	88,574
2014	304,208.62	158,188	139,388	164,821	12.00	13,735
2015	242,341.45	116,324	102,499	139,842	13.00	10,757
2016	777,191.88	341,964	301,322	475,870	14.00	33,991
2017	546,849.76	218,740	192,743	354,107	15.00	23,607
2018	1,210,058.27	435,621	383,848	826,210	16.00	51,638
2019	736,997.02	235,839	207,810	529,187	17.00	31,129
2020	6,328,792.35	1,772,062	1,561,454	4,767,338	18.00	264,852
2021	4,955,441.76	1,189,306	1,047,958	3,907,484	19.00	205,657
2022	7,313,707.05	1,462,741	1,288,896	6,024,811	20.00	301,241
2023	584,153.05	93,464	82,356	501,797	21.00	23,895
2024	90,855.29	10,903	9,607	81,248	22.00	3,693
2025	4,030.37	322	284	3,746	23.00	163
2026	235,733.57	9,429	8,308	227,426	24.00	9,476
9999	4,085.00-	1,324-	1,171-	2,914-		182-
	27,210,868.42	8,817,895	7,798,107	19,412,761		1,212,380

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.0 4.46

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 348.00 OTHER TANGIBLE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2003	5,843.07	5,609	4,763	1,080	1.00	1,080
2004	20,479.05	18,841	16,001	4,478	2.00	2,239
2006	12,840.00	10,786	9,160	3,680	4.00	920
2007	694,887.82	555,910	472,107	222,781	5.00	44,556
2015	1,357.57	652	554	804	13.00	62
2019	52,243.29	16,718	14,198	38,045	17.00	2,238
2020	7,924.33	2,219	1,884	6,040	18.00	336
2025	10,500,000.00	840,000	713,370	9,786,630	23.00	425,506
2026	6,500,000.00	260,000	220,805	6,279,195	24.00	261,633
2027	11,465,000.00	114,650	97,367	11,367,633	24.75	459,298
	29,260,575.13	1,825,385	1,550,209	27,710,366		1,197,868

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.1 4.09

PART III. EXPERIENCED AND ESTIMATED NET SALVAGE

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2022 TRANSACTION YEAR				
304.15	981,518.44	850,320.81		850,320.81-
304.20	545,894.57	23,865.76		23,865.76-
304.30	2,017,524.85	52,542.41		52,542.41-
304.36	662.50			
304.61		6,818.30		6,818.30-
304.62	193,622.53	46,017.09		46,017.09-
304.63	3,204.02	79,910.95		79,910.95-
305.00	228,547.61	299,889.33		299,889.33-
306.00	152,202.89			
307.00	158,236.88	55,144.80		55,144.80-
310.00	4,791.22			
311.00	1,206,205.82	350,411.61		350,411.61-
320.00	3,732,867.80	1,520,577.41		1,520,577.41-
320.30	32,480.56	299,375.44		299,375.44-
320.37	18,895.53			
330.00	287,248.73	3,396,011.14		3,396,011.14-
331.00	19,475,471.04	13,983,952.63	111,611.62	13,872,341.01-
333.00	6,765,263.95	2,505,397.99	2,218.42	2,503,179.57-
334.00	9,009,490.02	3,625,834.72	54,380.07	3,571,454.65-
335.00	1,654,590.34	1,281,342.15	6,290.78	1,275,051.37-
340.00	45,059,382.50	67,823.74	8,592.94	59,230.80-
341.00		1,127.48	820,242.37	819,114.89
342.00	63,146.52			
343.00	237,075.29	38,089.15		38,089.15-
344.00	680,132.13	8,395.86		8,395.86-
345.00	332,927.29	590.23		590.23-
346.00	352,393.47	165,439.94		165,439.94-
347.00	260,681.45	105,946.50		105,946.50-
	93,454,457.95	28,764,825.44	1,003,336.20	27,761,489.24-

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2023 TRANSACTION YEAR				
303.99		187,240.69		187,240.69-
304.15	1,049,407.99	1,347,385.51	16,646.12	1,330,739.39-
304.20	180,247.79	5,124.29		5,124.29-
304.30	1,194,390.23	577,759.84		577,759.84-
304.36	87,877.15	46,310.05		46,310.05-
304.61		3,054.70		3,054.70-
304.62	716,794.67	93,864.89	17,222.45	76,642.44-
304.63	53,693.04	10,616.52	179,085.92	168,469.40
305.00		82,472.51		82,472.51-
306.00	45,849.11			
307.00	66,175.74	24,653.93		24,653.93-
311.00	953,968.42	668,359.99		668,359.99-
320.00	3,172,238.13	1,756,394.87	1,008.96	1,755,385.91-
320.30	24,603.59	251,349.41		251,349.41-
320.37	56,442.68	31,250.62		31,250.62-
330.00	482,903.31	964,254.76		964,254.76-
331.00	20,391,021.39	14,252,110.03	17,964.39	14,234,145.64-
333.00	425,089.79	3,669,065.20	2,077.14	3,666,988.06-
334.00	13,222,587.52	5,124,712.08	133,771.79	4,990,940.29-
335.00	483,077.84	1,914,621.87	7,157.08	1,907,464.79-
340.00	9,055,316.01	108,538.23	26,720.50	81,817.73-
341.00	7,463,342.24	296.70		296.70-
343.00	64,888.55	82,392.74	1,447.32	80,945.42-
344.00	203,402.36	14,249.75		14,249.75-
345.00	4,890.96	1,511.22		1,511.22-
346.00	592,870.93	98,662.08	41.84	98,620.24-
347.00	75,764.06	60,820.63	58,690.15	2,130.48-
	60,066,843.50	31,377,073.11	461,833.66	30,915,239.45-

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2024 TRANSACTION YEAR				
303.99		30,641.92		30,641.92-
304.15	568,100.85	663,688.58		663,688.58-
304.20	308,877.67	13,597.23		13,597.23-
304.30	1,642,429.14	86,345.96		86,345.96-
304.36	69,655.48	14,403.00		14,403.00-
304.61	12,464.53	12,663.68		12,663.68-
304.62	275,863.81	16,484.03	22,895.00	6,410.97
305.00	2,449,346.79	2,626,424.80		2,626,424.80-
306.00	30,034.21-			
307.00	98,170.31	5,033.55-		5,033.55
310.00	11,286.30	153,908.08		153,908.08-
311.00	1,583,329.42	397,790.24		397,790.24-
320.00	2,395,315.41	784,973.61		784,973.61-
320.30	270,019.62	114,266.00		114,266.00-
320.37	122,508.17	40,319.00		40,319.00-
330.00	134,739.43	532,968.08		532,968.08-
331.00	19,830,975.18	24,550,554.84	4,186.38	24,546,368.46-
333.00	6,399,327.14	4,313,651.68	4,559.93	4,309,091.75-
334.00	14,003,639.39	5,781,087.07	72,638.05	5,708,449.02-
335.00	1,250,422.76	1,445,929.80	6,135.99	1,439,793.81-
340.00	20,835,901.44	38,977.17		38,977.17-
341.00	2,219,372.31	19,994.12		19,994.12-
342.00		81.41		81.41-
343.00	128,429.61	74,897.82	16,250.00	58,647.82-
344.00	98,351.90	5,012.85		5,012.85-
345.00	3,813.71	222.02-		222.02
346.00	141,862.73	82,495.63		82,495.63-
347.00		14,488.60		14,488.60-
	74,824,168.89	41,810,389.63	126,665.35	41,683,724.28-

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2025 TRANSACTION YEAR				
303.61		17.00		17.00-
303.99		25,028.29		25,028.29-
304.15	658,380.59	258,388.50		258,388.50-
304.20	119,811.36	680,699.50		680,699.50-
304.30	1,751,579.19	531,021.00		531,021.00-
304.61	5,008.27	80,495.49		80,495.49-
304.62	716,372.28			
304.63	579,818.43	689.50	1,379.37	689.87
305.00	1,500,449.87	1,747,437.35		1,747,437.35-
306.00	53,236.92	68,290.00		68,290.00-
307.00	16,907.95	4,014.95		4,014.95-
310.00	52,489.56	12,312.30		12,312.30-
311.00	1,082,608.15	668,075.39		668,075.39-
320.00	2,327,453.26	1,240,342.54		1,240,342.54-
320.30		118,051.24		118,051.24-
320.37	14,200.91	114,835.50		114,835.50-
330.00	921,110.92	262,619.55		262,619.55-
331.00	19,511,036.34	4,306,689.53	928.30	4,305,761.23-
333.00	8,841,278.84	6,133,677.54	1,943.40	6,131,734.14-
334.00	8,307,105.89	3,407,295.92	46,948.35	3,360,347.57-
335.00	757,326.78	1,312,917.01		1,312,917.01-
340.00	15,080,414.27	28,957.44		28,957.44-
341.00	129,225.82	255.00	2,798,982.38	2,798,727.38
342.00		43.21-		43.21
343.00	238,410.20	285,610.63	29,144.34	256,466.29-
344.00	23,577.37	4,920.17		4,920.17-
345.00	10,139.46			
346.00	263,930.23	82,465.94		82,465.94-
347.00	89,335.38	182,500.77	3,040.84	179,459.93-
	63,051,208.24	21,557,564.84	2,882,366.98	18,675,197.86-

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2026 TRANSACTION YEAR				
304.20	84,294.67	11,801.50		11,801.50-
304.30	1,407,687.71	661,035.00		661,035.00-
304.62	115,532.00	25,548.00	5,274.00	20,274.00-
304.63	27,249.23	2,182.50	4,257.37	2,074.87
305.00	1,650,000.00	1,695,000.00		1,695,000.00-
306.00	50,000.00	2,000.00		2,000.00-
307.00	12,500.00	3,750.00		3,750.00-
311.00	609,330.90	309,388.00		309,388.00-
320.00	2,809,273.68	921,333.50		921,333.50-
320.37	14,200.91	4,828.50		4,828.50-
330.00	1,181,676.59	167,790.00		167,790.00-
331.00	10,510,702.98	6,395,381.50		6,395,381.50-
333.00	12,168,074.10	6,181,963.00		6,181,963.00-
334.00	3,601,866.32	1,343,364.00	35,294.50	1,308,069.50-
335.00	1,137,049.40	1,271,031.50		1,271,031.50-
340.00	15,359,019.38			
341.00	47,501.09	514.00	7,127.57	6,613.57
342.00	64.50			
343.00	245,637.38	155,325.00	12,594.34	142,730.66-
344.00	69,219.65	6,701.00		6,701.00-
346.00	447,499.64	134,557.00		134,557.00-
347.00	595,961.13	347,440.00	104,231.84	243,208.16-
	52,144,341.26	19,640,934.00	168,779.62	19,472,154.38-
TOTAL	343,541,019.84	143,150,787.02	4,642,981.81	138,507,805.21-

VOLUME 13

PENNSYLVANIA-AMERICAN WATER COMPANY

2025 GENERAL BASE RATE CASE
R-2025-3057983 (WATER)
R-2025-3058051 (WASTEWATER)

EXHIBITS NO. 11-D, 11-E, 11-F
DEPRECIATION STUDY

WASTEWATER SSS GENERAL OPERATIONS
AS OF JUNE 30, 2025, 2026, 2027

EXHIBIT NO. 11-D - DEPRECIATION STUDY
WASTEWATER SSS GENERAL OPERATIONS
AS OF JUNE 30, 2025

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

PENNSYLVANIA-AMERICAN WATER COMPANY

MECHANICSBURG, PENNSYLVANIA

WASTEWATER SSS GENERAL OPERATIONS

2025 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WASTEWATER PLANT
AS OF JUNE 30, 2025

Prepared by:

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

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

PENNSYLVANIA-AMERICAN WATER COMPANY

Mechanicsburg, Pennsylvania

WASTEWATER SSS GENERAL OPERATIONS

2025 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WASTEWATER PLANT
AS OF JUNE 30, 2025

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Mechanicsburg, Pennsylvania

Gannett Fleming
Valuation and Rate Consultants, LLC

300 Sterling Parkway, Suite 200
Mechanicsburg, PA 17050
717.763.7211

October 31, 2025

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

Attention Dominic DeGrazia
Director Rates and Regulatory

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to wastewater plant as of June 30, 2025. Summaries of the original cost, annual accruals and the book depreciation reserve are presented in Tables 1 through 3, beginning on page I-3 of the attached report.

A description of the methods and procedures upon which the study was based, as well as support for the service life estimates, is set forth in a companion report "2026 Depreciation Study - Calculated Annual Depreciation Accruals Related to Wastewater Plant as of June 30, 2026".

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC



JOHN J. SPANOS
President



GLEN A. FRIEL
Assistant Project Manager

JJS:mle

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TABLE OF CONTENTS

PART I. RESULTS OF STUDY I-1
Description of Summary Tabulations I-2
Description of Detailed Tabulations I-2

Table 1. Development of Net Original Cost as of June 30, 2025 ..... I-3
Table 2. Summary of Estimated Survivor Curve, Original Cost, Book Depreciation Reserve and Calculated Annual Depreciation Accruals Related to Wastewater Plant as of June 30, 2025 ..... I-4
Table 3. Amortization of Experienced Net Salvage I-5

PART II. DETAILED DEPRECIATION CALCULATIONS II-1
Cumulative Depreciated Original Cost II-2
Net Utility Plant in Service II-6

PART III. EXPERIENCED NET SALVAGE III-1

PART I. RESULTS OF STUDY

PENNSYLVANIA-AMERICAN WATER COMPANY

WASTEWATER SSS GENERAL OPERATIONS

DEPRECIATION STUDY

PART I. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Table 1 presents the development of net original cost used in the study. The net original cost is the original cost of wastewater plant less advances and contributions. The results of the depreciation study are summarized in Table 2, which sets forth the book reserve and the calculated annual depreciation related to net original cost as of June 30, 2025, and the annual amortization of net negative salvage. Table 3 presents the calculation of the amortization of experienced net salvage, by account, based on the five-year period, 2020 through 2024.

DESCRIPTION OF DETAILED TABULATIONS

The supporting data for the depreciation calculations are presented in account sequence in the section beginning on page II-6. The original cost, calculated accrued depreciation, allocated book reserve, future accruals, remaining life and annual accrual are shown for each vintage of each account or subaccount. The amounts of regular retirements, gross salvage, and cost of removal are set forth by account for the years 2020 through 2024, on pages III-2 through III-5.

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

TABLE 1. DEVELOPMENT OF NET ORIGINAL COST AS OF JUNE 30, 2025

DEPRCIABLE GROUP	ORIGINAL COST AS OF JUNE 30, 2025		CUSTOMER ADVANCES		CONTRIBUTIONS IN AID OF CONSTRUCTION		EXCLUDED PROPERTY	=	NET ORIGINAL COST AS OF JUNE 30, 2025
(1)	(2)	-	(3)	-	(4)	-	(5)	=	(6)
DEPRECIABLE PLANT									
354.20 STRUCTURES AND IMPROVEMENTS - COLLECTION	12,016,749.05								12,016,749.05
354.30 STRUCTURES AND IMPROVEMENTS - SPP	31,680,540.73				2,734,528.70				28,946,012.03
354.40 STRUCTURES AND IMPROVEMENTS - TDP	298,397,719.89				1,853,012.73				296,544,707.16
354.70 STRUCTURES AND IMPROVEMENTS - GENERAL	7,871,325.63								7,871,325.63
355.00 POWER GENERATION EQUIPMENT	7,133,231.54				144,517.16				6,988,714.38
360.10 COLLECTION SEWERS - FORCE MAINS	57,666,813.95		1,407,095.99		11,251,126.61				45,008,591.35
361.10 COLLECTION SEWERS - GRAVITY MAINS	266,839,512.28		133,423.53		20,249,168.51				246,456,920.24
361.20 MANHOLES	51,065,675.55				4,387,312.76				46,678,362.79
363.00 SERVICES	67,324,979.39		2,592.15		7,680,275.18				59,642,112.06
364.00 FLOW MEASURING DEVICES	739,472.14				14,726.81				724,745.33
365.00 FLOW MEASURING INSTALLATIONS	272,564.04								272,564.04
370.00 RECEIVING WELLS	677,388.38								677,388.38
371.00 PUMPING EQUIPMENT	20,063,436.92				66,626.22				19,996,810.70
380.00 TREATMENT EQUIPMENT	153,551,812.94				2,200,080.47				151,351,732.47
381.00 PLANT SEWERS	6,654,795.80				30,192.33				6,624,603.47
382.00 OUTFALL SEWER LINES	626,995.68								626,995.68
389.10 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES	2,659,061.06								2,659,061.06
390.00 OFFICE FURNITURE AND EQUIPMENT	3,637,907.60								3,637,907.60
391.00 TRANSPORTATION EQUIPMENT	4,736,843.89								4,736,843.89
392.00 STORES EQUIPMENT	107,351.44								107,351.44
393.00 TOOLS, SHOP AND GARAGE EQUIPMENT	1,532,894.12								1,532,894.12
394.00 LABORATORY EQUIPMENT	879,510.71								879,510.71
395.00 POWER OPERATED EQUIPMENT	437,100.33				10,000.00				427,100.33
396.00 COMMUNICATION EQUIPMENT	4,254,548.76								4,254,548.76
397.00 MISCELLANEOUS EQUIPMENT	1,886,093.77				29,000.00				1,857,093.77
398.00 OTHER TANGIBLE PLANT	14,231.50								14,231.50
TOTAL DEPRECIABLE PLANT	**1,002,728,557.09**		**1,543,111.67**		**50,650,567.48**		**-**		**950,534,877.94**
NONDEPRECIABLE PLANT									
352.00 FRANCHISES	221,139.78								221,139.78
353.20 STRUCTURES AND IMPROVEMENTS - SPP	4,546,563.02								4,546,563.02
353.30 STRUCTURES AND IMPROVEMENTS - TDP	254,944.62								254,944.62
353.40 POWER GENERATING EQUIPMENT	11,061,780.48				125,000.00				10,936,780.48
TOTAL NONDEPRECIABLE PLANT	**16,084,427.90**		**-**		**125,000.00**		**-**		**15,959,427.90**
TOTAL PLANT	**1,018,812,984.99**		**1,543,111.67**		**50,775,567.48**		**-**		**966,494,305.84**

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

TABLE 2. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE, AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF JUNE 30, 2025

	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF JUNE 30, 2025	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)
	DEPRECIABLE PLANT							
354.20	STRUCTURES AND IMPROVEMENTS - COLLECTION	45-R3	12,016,749.05	312,584	11,704,165	322,525	2.68	36.3
354.30	STRUCTURES AND IMPROVEMENTS - SPP	55-S0	28,946,012.03	7,370,714	21,575,298	683,290	2.36	31.6
354.40	STRUCTURES AND IMPROVEMENTS - TDP	55-S0	296,544,707.16	94,423,146	202,121,561	7,500,160	2.53	26.9
354.70	STRUCTURES AND IMPROVEMENTS - GENERAL	35-S1	7,871,325.63	2,157,788	5,713,538	231,944	2.95	24.6
355.00	POWER GENERATION EQUIPMENT	35-S0.5	6,988,714.38	3,626,914	3,361,800	169,256	2.42	19.9
360.10	COLLECTION SEWERS - FORCE MAINS	75-R3	45,008,591.35	7,107,476	37,901,116	740,989	1.65	51.1
361.10	COLLECTION SEWERS - GRAVITY MAINS	80-R2.5	246,456,920.24	51,794,484	194,662,436	4,149,199	1.68	46.9
361.20	MANHOLES	50-S2.5	46,678,362.79	13,274,354	33,404,009	2,057,424	4.41	16.2
363.00	SERVICES	47-R3	59,642,112.06	26,169,414	33,472,698	1,955,201	3.28	17.1
364.00	FLOW MEASURING DEVICES	15-L2.5	724,745.33	464,534	260,211	47,107	6.50	5.5
365.00	FLOW MEASURING INSTALLATIONS	25-S2	272,564.04	272,428	136	14	0.01	9.7
370.00	RECEIVING WELLS	50-R3	677,388.38	73,795	603,594	16,335	2.41	37.0
371.00	PUMPING EQUIPMENT	30-S0.5	19,996,810.70	3,532,970	16,463,841	943,896	4.72	17.4
380.00	TREATMENT EQUIPMENT	35-S1.5	151,351,732.47	31,734,072	119,617,660	6,446,355	4.26	18.6
381.00	PLANT SEWERS	50-R3	6,624,603.47	1,844,887	4,779,717	151,800	2.29	31.5
382.00	OUTFALL SEWER LINES	50-R3	626,995.68	260,030	366,966	13,453	2.15	27.3
389.10	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES	20-S2.5	2,659,061.06	519,818	2,139,243	137,088	5.16	15.6
390.00	OFFICE FURNITURE AND EQUIPMENT	20-SQ	3,637,907.60	235,095	3,402,813	191,320	5.26	17.8
391.00	TRANSPORTATION EQUIPMENT	14-L4	4,736,843.89	1,347,338	3,389,506	393,189	8.30	8.6
392.00	STORES EQUIPMENT	25-SQ	107,351.44	42,601	64,750	4,410	4.11	14.7
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	1,532,894.12	462,743	1,070,151	78,639	5.13	13.6
394.00	LABORATORY EQUIPMENT	15-SQ	879,510.71	200,467	679,044	97,637	11.10	7.0
395.00	POWER OPERATED EQUIPMENT	22-R2	427,100.33	283,059	144,042	12,895	3.02	11.2
396.00	COMMUNICATION EQUIPMENT	15-SQ	4,254,548.76	1,071,678	3,182,870	291,824	6.86	10.9
397.00	MISCELLANEOUS EQUIPMENT	15-SQ	1,857,093.77	546,961	1,310,133	108,488	5.84	12.1
398.00	OTHER TANGIBLE PLANT	25-SQ	14,231.50	2,342	11,889	626	4.40	19.0
	TOTAL DEPRECIABLE PLANT		**950,534,877.94**	**249,131,690**	**701,403,187**	**26,745,064**	**2.81**	
	NONDEPRECIABLE PLANT							
352.00	FRANCHISES		221,139.78					
353.20	LAND AND LAND RIGHTS - COLLECTION		4,546,563.02					
353.30	LAND AND LAND RIGHTS - SPP		254,944.62					
353.40	LAND AND LAND RIGHTS - TDP		10,936,780.48					
	TOTAL NONDEPRECIABLE PLANT		**15,959,427.90**					
	AMORTIZATION OF NET SALVAGE					**1,305,999**		
	TOTAL UTILITY PLANT		**966,494,305.84**	**249,131,690**	**701,403,187**	**28,051,063**		

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

TABLE 3. CALCULATION OF NET SALVAGE ACCRUAL FOR THE YEAR 2025

	2020		2021		2022		2023		2024			
ACCOUNT	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	NET SALVAGE	SALVAGE ACCRUAL
(1)	(2) -	(3) +	(4) -	(5) +	(6) -	(7) +	(8) -	(9) +	(10) -	(11) =	(12)*	(13)=(12)/5
354.20		122,316						39,513		125,447	(287,275.10)	(57,455)
354.30				20,176		65,249		3,303		17,924	(106,651.91)	(21,330)
354.40				28,995		5,052		79,825		7,466	(121,338.93)	(24,268)
354.70		247		11,678		34,028		18,886		11,514	(76,352.28)	(15,270)
355.00		23,921		1,253		333					(25,507.39)	(5,101)
360.10		186,669		147,596		169,252		154,706		236,692	(894,914.39)	(178,983)
361.10		323,715		245,041		251,744	(1,569)	252,568	(2,681)	569,302	(1,646,619.48)	(329,324)
361.20		34,152		20,316		58,814		15,746	(207)	91,243	(220,477.53)	(44,096)
363.00		76,223	159	105,837		91,479		45,889		201,814	(521,083.16)	(104,217)
364.00											0.00	0
365.00											0.00	0
370.00											0.00	0
371.00		273,771		206,560		53,058		93,374		23,303	(650,065.50)	(130,013)
380.00		652,150		269,030		336,246		334,738		265,587	(1,857,752.49)	(371,550)
381.00				90				162			(252.54)	(51)
382.00								1,669			(1,669.09)	(334)
389.10											0.00	0
390.00				3,619		3,739		1,272		11,159	(19,788.84)	(3,958)
390.20											0.00	0
391.00		10			27,473						27,462.61	5,493
392.00											0.00	0
393.00		5,644				855		293		4,663	(11,454.78)	(2,291)
394.00		1,075		1,113		2,855		376		1,359	(6,777.97)	(1,356)
395.00						646				4,172	(4,818.14)	(964)
396.00		52,578		4,528		2,349		16,098		4,919	(80,472.46)	(16,094)
397.00	1,369	9,910	87	4,677		5,313				5,741	(24,183.74)	(4,837)
398.00											0.00	0
TOTAL	**1,369**	**1,762,381**	**246**	**1,070,510**	**27,473**	**1,081,012**	**(1,569)**	**1,058,417**	**(2,888)**	**1,582,305**	**(6,529,993)**	**(1,305,999)**

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

PART II. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1912	29,239	29,088	151	151	0.0
1915	22,192	13,341	8,851	9,002	0.0
1916	189,297	188,938	359	9,361	0.0
1917	41,719	41,433	286	9,647	0.0
1919	6,335	6,013	322	9,969	0.0
1920	103,192	61,330	41,862	51,831	0.0
1921	4,759	4,512	247	52,078	0.0
1922	5,330	3,989	1,341	53,419	0.0
1924	14,186	13,822	364	53,783	0.0
1925	539,955	538,788	1,167	54,950	0.0
1926	441,842	370,554	71,288	126,238	0.0
1927	115,072	100,721	14,351	140,589	0.0
1928	58,189	46,628	11,561	152,150	0.0
1929	7,020	4,083	2,937	155,087	0.0
1930	493,529	357,799	135,730	290,817	0.0
1931	187,181	151,857	35,324	326,141	0.0
1932	84,670	68,534	16,136	342,277	0.0
1933	21,154	13,410	7,744	350,021	0.0
1934	25,700	19,899	5,801	355,822	0.1
1935	1,226,750	758,827	467,923	823,745	0.1
1936	636,840	432,039	204,801	1,028,546	0.1
1937	193,098	138,938	54,160	1,082,706	0.2
1938	194,749	141,636	53,113	1,135,819	0.2
1939	212,313	144,984	67,329	1,203,148	0.2
1940	70,312	47,810	22,502	1,225,650	0.2
1941	17,742	11,549	6,193	1,231,843	0.2
1942	145,002	100,827	44,175	1,276,018	0.2
1943	7,856,394	5,854,998	2,001,396	3,277,414	0.5
1944	32,287	24,597	7,690	3,285,104	0.5
1945	62,249	39,234	23,015	3,308,119	0.5
1946	215,307	139,207	76,100	3,384,219	0.5
1947	119,074	72,769	46,305	3,430,524	0.5
1948	19,056	10,893	8,163	3,438,687	0.5
1949	14,967	8,779	6,188	3,444,875	0.5
1950	124,989	68,669	56,320	3,501,195	0.5
1951	931,459	913,389	18,070	3,519,265	0.5
1952	19,814	11,239	8,575	3,527,840	0.5
1953	1,570,588	931,929	638,659	4,166,499	0.6
1954	4,566,928	2,508,194	2,058,734	6,225,233	0.9
1955	253,789	139,559	114,230	6,339,463	0.9
1956	129,575	71,175	58,400	6,397,863	0.9
1957	1,274,332	677,643	596,689	6,994,552	1.0
1958	209,164	124,269	84,895	7,079,447	1.0
1961	483,408	250,645	232,763	7,312,210	1.0

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1962	111,393	58,078	53,315	7,365,525	1.1
1963	1,729,887	892,664	837,223	8,202,748	1.2
1965	574,497	286,528	287,969	8,490,717	1.2
1966	35,256,278	18,223,834	17,032,444	25,523,161	3.6
1967	24,157,824	12,019,720	12,138,104	37,661,265	5.4
1968	489,138	248,483	240,655	37,901,920	5.4
1969	707,798	322,773	385,025	38,286,945	5.5
1970	1,338,315	690,264	648,051	38,934,996	5.6
1971	31,098	16,554	14,544	38,949,540	5.6
1972	7,922,700	3,486,346	4,436,354	43,385,894	6.2
1973	167,419	77,578	89,841	43,475,735	6.2
1974	1,628,533	726,902	901,631	44,377,366	6.3
1975	7,303,862	3,433,950	3,869,912	48,247,278	6.9
1976	1,369,819	600,142	769,677	49,016,955	7.0
1977	739,146	321,757	417,389	49,434,344	7.0
1978	20,698,745	9,229,720	11,469,025	60,903,369	8.7
1979	250,778	110,362	140,416	61,043,785	8.7
1980	5,467,480	2,321,522	3,145,958	64,189,743	9.2
1981	15,367,384	6,728,087	8,639,297	72,829,040	10.4
1982	141,020	69,503	71,517	72,900,557	10.4
1983	25,929,126	9,039,501	16,889,625	89,790,182	12.8
1984	4,497,004	1,729,915	2,767,089	92,557,271	13.2
1985	7,002,067	2,918,647	4,083,420	96,640,691	13.8
1986	2,840,818	1,171,916	1,668,902	98,309,593	14.0
1987	2,430,968	1,025,424	1,405,544	99,715,137	14.2
1988	20,154,784	7,729,852	12,424,932	112,140,069	16.0
1989	11,614,645	4,440,595	7,174,050	119,314,119	17.0
1990	20,507,145	7,961,466	12,545,679	131,859,798	18.8
1991	37,833,739	14,330,076	23,503,663	155,363,461	22.2
1992	59,475,005	21,338,247	38,136,758	193,500,219	27.6
1993	14,399,035	5,382,781	9,016,254	202,516,473	28.9
1994	1,543,215	546,405	996,810	203,513,283	29.0
1995	20,623,048	6,979,514	13,643,534	217,156,817	31.0
1996	1,653,990	544,240	1,109,750	218,266,567	31.1
1997	7,027,325	2,038,242	4,989,083	223,255,650	31.8
1998	9,677,223	3,177,869	6,499,354	229,755,004	32.8
1999	6,092,208	1,943,620	4,148,588	233,903,592	33.3
2000	12,558,553	3,671,671	8,886,882	242,790,474	34.6
2001	7,691,516	2,269,157	5,422,359	248,212,833	35.4
2002	8,226,340	2,129,601	6,096,739	254,309,572	36.3
2003	8,178,769	2,287,211	5,891,558	260,201,130	37.1
2004	7,291,119	1,961,943	5,329,176	265,530,306	37.9
2005	16,840,601	4,149,128	12,691,473	278,221,779	39.7
2006	8,056,012	2,082,940	5,973,072	284,194,851	40.5

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
2007	10,971,460	2,150,034	8,821,426	293,016,277	41.8
2008	26,952,836	6,538,113	20,414,723	313,431,000	44.7
2009	59,178,750	15,206,130	43,972,620	357,403,620	51.0
2010	54,179,564	12,653,306	41,526,258	398,929,878	56.9
2011	28,889,094	6,195,070	22,694,024	421,623,902	60.1
2012	11,112,899	2,297,131	8,815,768	430,439,670	61.4
2013	10,203,380	1,867,529	8,335,851	438,775,521	62.6
2014	45,901,268	7,797,411	38,103,857	476,879,378	68.0
2015	18,863,730	2,994,304	15,869,426	492,748,804	70.3
2016	12,703,180	1,537,679	11,165,501	503,914,305	71.8
2017	24,621,374	2,366,361	22,255,013	526,169,318	75.0
2018	12,568,574	1,853,773	10,714,801	536,884,119	76.5
2019	26,493,407	2,384,981	24,108,426	560,992,545	80.0
2020	22,237,006	2,132,974	20,104,032	581,096,577	82.8
2021	25,164,727	1,845,320	23,319,407	604,415,984	86.2
2022	40,316,385	2,778,244	37,538,141	641,954,125	91.5
2023	46,664,917	2,108,692	44,556,225	686,510,350	97.9
2024	32,029,406	683,197	31,346,209	717,856,559	102.3
2025	23,108,484	121,517	22,986,967	740,843,526	105.6
9999	52,193,679-	12,753,341-	39,440,338-	701,403,188	100.0
SUBTOTAL	950,534,878	249,131,690	701,403,188		
NONDEPRECIABLE	15,959,428		15,959,428		
TOTAL	966,494,306	249,131,690	717,362,616		

NET UTILITY PLANT IN SERVICE

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 354.20 STRUCTURES AND IMPROVEMENTS - COLLECTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
2007	5,708.78	2,405	888	4,821	24.74	195
2008	111,043.49	44,362	16,378	94,665	25.55	3,705
2009	135,657.72	51,441	18,991	116,667	26.19	4,455
2011	8,586.64	2,873	1,061	7,526	27.84	270
2013	101,201.33	29,389	10,850	90,351	29.32	3,082
2014	14,766.25	3,947	1,457	13,309	30.15	441
2015	30,621.01	7,472	2,759	27,862	30.98	899
2016	36,654.91	8,115	2,996	33,659	31.65	1,063
2017	197,636.56	39,053	14,418	183,219	32.49	5,639
2018	175,916.86	30,539	11,275	164,642	33.32	4,941
2019	266,260.20	39,939	14,745	251,515	34.00	7,398
2020	433,651.15	54,423	20,092	413,559	34.84	11,870
2021	572,059.14	57,664	21,289	550,770	35.68	15,436
2022	3,395,178.47	258,713	95,513	3,299,665	36.37	90,725
2023	2,433,296.92	124,585	45,995	2,387,302	37.06	64,417
2024	3,352,915.67	86,841	32,060	3,320,856	37.61	88,297
2025	745,593.95	4,921	1,817	743,777	37.77	19,692
	12,016,749.05	846,682	312,584	11,704,165		322,525

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 36.3 2.68

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 354.30 STRUCTURES AND IMPROVEMENTS - SPP

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0						
NET SALVAGE PERCENT.. 0						
1935	18,861.14	17,484	15,495	3,366	7.09	475
1958	63,683.83	52,055	46,134	17,550	14.97	1,172
1976	25,970.39	18,070	16,015	9,955	21.42	465
1978	11,146.44	7,596	6,732	4,414	21.97	201
1980	93,957.85	62,576	55,458	38,500	22.57	1,706
1982	12,204.98	7,925	7,024	5,181	23.23	223
1983	86,589.73	55,279	48,991	37,599	23.79	1,580
1984	22,251.97	14,050	12,452	9,800	23.94	409
1985	104,674.02	64,898	57,516	47,158	24.52	1,923
1986	109,744.95	67,197	59,553	50,192	24.69	2,033
1987	29,681.60	17,934	15,894	13,788	24.89	554
1988	220,522.99	131,366	116,423	104,100	25.11	4,146
1989	240,185.48	140,076	124,143	116,042	25.73	4,510
1990	195,083.34	111,978	99,241	95,842	25.98	3,689
1991	285,470.50	161,120	142,793	142,678	26.24	5,437
1992	76,045.29	42,160	37,364	38,681	26.52	1,459
1993	2,160,497.80	1,175,311	1,041,621	1,118,877	26.82	41,718
1994	40,624.78	21,661	19,197	21,428	27.14	790
1996	24,175.73	12,339	10,935	13,241	27.82	476
1997	207,995.69	103,665	91,873	116,123	28.18	4,121
1998	429,870.49	210,078	186,182	243,688	28.25	8,626
1999	351,573.23	167,279	148,251	203,322	28.64	7,099
2000	289,845.37	134,053	118,805	171,040	29.05	5,888
2001	179,000.00	80,765	71,578	107,422	29.19	3,680
2002	66,094.94	29,036	25,733	40,362	29.36	1,375
2003	271,071.10	115,097	102,005	169,066	29.81	5,671
2004	1,082,516.67	445,564	394,882	687,635	30.02	22,906
2005	428,604.11	170,584	151,180	277,424	30.25	9,171
2006	917,095.09	351,981	311,944	605,151	30.50	19,841
2007	516,608.48	190,629	168,945	347,663	30.78	11,295
2008	2,147,228.90	759,260	672,895	1,474,334	31.08	47,437
2009	2,915,918.08	984,414	872,438	2,043,480	31.39	65,100
2010	2,365,815.22	762,975	676,188	1,689,627	31.51	53,622
2011	298,754.41	91,180	80,808	217,946	31.87	6,839
2012	37,883.52	10,933	9,689	28,195	32.05	880
2013	181,693.78	49,275	43,670	138,024	32.25	4,280
2014	4,039,714.09	1,022,048	905,792	3,133,922	32.48	96,488
2015	1,545,002.12	361,530	320,406	1,224,596	32.74	37,404
2016	553,292.14	118,515	105,034	448,258	33.02	13,575
2017	463,399.48	90,085	79,838	383,561	33.15	11,570
2018	388,079.03	67,371	59,708	328,371	33.32	9,855

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 354.30 STRUCTURES AND IMPROVEMENTS - SPP

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0						
NET SALVAGE PERCENT.. 0						
2019	1,004,042.79	153,016	135,611	868,432	33.37	26,024
2020	1,665,213.82	215,645	191,116	1,474,098	33.61	43,859
2021	987,136.34	105,031	93,084	894,052	33.59	26,617
2022	790,909.88	64,776	57,408	733,502	33.63	21,811
2023	435,502.41	24,388	21,614	413,888	33.71	12,278
2024	821,724.47	23,830	21,119	800,605	33.48	23,913
2025	2,477,582.27	18,334	16,248	2,461,334	33.42	73,649
9999	2,734,528.70-	785,681-	696,311-	2,038,218-		64,550-
	28,946,012.03	8,316,731	7,370,714	21,575,298		683,290

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.6 2.36

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 354.40 STRUCTURES AND IMPROVEMENTS - TDP

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0						
NET SALVAGE PERCENT.. 0						
1916	177,755.17	177,755	177,755			
1932	602.40	566	370	232	6.01	39
1935	562,419.57	521,363	341,279	221,141	7.09	31,191
1946	484.94	425	278	207	11.09	19
1954	3,946,317.60	3,306,225	2,164,219	1,782,099	13.75	129,607
1957	135,742.23	111,689	73,110	62,632	14.64	4,278
1961	346,385.67	274,892	179,941	166,445	16.65	9,997
1963	1,566,657.10	1,233,586	807,492	759,165	16.74	45,350
1965	53,759.86	41,610	27,237	26,523	17.52	1,514
1967	23,995,715.53	18,231,945	11,934,432	12,061,284	18.34	657,649
1968	361,924.73	272,312	178,252	183,673	18.76	9,791
1969	221,599.62	165,047	108,038	113,562	19.19	5,918
1973	38,481.00	27,614	18,076	20,405	20.46	997
1975	419,410.21	295,684	193,552	225,858	20.92	10,796
1976	16,150.91	11,238	7,356	8,795	21.42	411
1978	20,306,005.32	13,838,543	9,058,559	11,247,446	21.97	511,946
1981	12,778,313.67	8,377,462	5,483,795	7,294,519	23.11	315,643
1984	693,417.71	437,824	286,595	406,823	23.94	16,993
1985	133,860.33	82,993	54,326	79,534	24.52	3,244
1986	385,741.04	236,189	154,607	231,134	24.69	9,361
1988	15,031,971.53	8,954,545	5,861,547	9,170,425	25.11	365,210
1989	7,342,590.93	4,282,199	2,803,081	4,539,510	25.73	176,429
1990	6,479,049.63	3,718,974	2,434,400	4,044,650	25.98	155,683
1991	34,903,905.07	19,699,764	12,895,250	22,008,655	26.24	838,744
1992	52,055,984.18	28,859,838	18,891,335	33,164,649	26.52	1,250,552
1993	354,817.39	193,021	126,349	228,468	26.82	8,519
1994	16,680.06	8,894	5,822	10,858	27.14	400
1995	124,581.42	65,032	42,569	82,012	27.47	2,986
1996	642,593.75	327,980	214,692	427,902	27.82	15,381
1997	274,432.07	136,777	89,533	184,899	28.18	6,561
1998	599,628.40	293,038	191,819	407,809	28.25	14,436
1999	230,360.60	109,606	71,747	158,614	28.64	5,538
2000	6,456,390.86	2,986,081	1,954,656	4,501,735	29.05	154,965
2001	2,266,355.22	1,022,579	669,369	1,596,986	29.19	54,710
2002	1,387,706.79	609,620	399,051	988,656	29.36	33,674
2003	1,983,806.66	842,324	551,376	1,432,431	29.81	48,052
2004	204,864.73	84,322	55,196	149,669	30.02	4,986
2005	814,250.99	324,072	212,134	602,117	30.25	19,905
2006	1,009,776.60	387,552	253,687	756,090	30.50	24,790
2007	46,539.86	17,173	11,241	35,299	30.78	1,147
2008	2,849,140.44	1,007,456	659,470	2,189,670	31.08	70,453

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 354.40 STRUCTURES AND IMPROVEMENTS - TDP

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 55-S0						
NET SALVAGE PERCENT.. 0						
2009	17,686,455.46	5,970,947	3,908,517	13,777,938	31.39	438,928
2010	20,483,746.66	6,606,008	4,324,221	16,159,526	31.51	512,838
2011	16,053,015.59	4,899,380	3,207,081	12,845,935	31.87	403,073
2012	3,496,681.74	1,009,142	660,573	2,836,109	32.05	88,490
2013	231,088.74	62,671	41,024	190,065	32.25	5,893
2014	10,269,815.58	2,598,263	1,700,795	8,569,021	32.48	263,825
2015	149,213.17	34,916	22,856	126,357	32.74	3,859
2016	446,427.21	95,625	62,595	383,832	33.02	11,624
2017	990,597.57	192,572	126,055	864,543	33.15	26,080
2018	421,177.10	73,116	47,861	373,316	33.32	11,204
2019	208,842.04	31,828	20,834	188,008	33.37	5,634
2020	2,243,371.63	290,517	190,169	2,053,203	33.61	61,089
2021	2,311,174.12	245,909	160,969	2,150,205	33.59	64,013
2022	7,852,783.99	643,143	420,995	7,431,789	33.63	220,987
2023	12,748,818.46	713,934	467,334	12,281,484	33.71	364,328
2025	1,588,339.04	11,754	7,694	1,580,645	33.42	47,296
9999	1,853,012.73-	900,777-	590,020-	1,262,992-		46,866-
	296,544,707.16	144,154,757	94,423,146	202,121,561		7,500,160

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.9 2.53

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 354.70 STRUCTURES AND IMPROVEMENTS - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 35-S1						
NET SALVAGE PERCENT.. 0						
1939	3,508.43	3,508	3,508			
1972	450.26	415	450			
1984	11,260.27	9,418	11,260			
1993	16,941.89	12,578	16,942			
1994	29,220.00	21,377	29,220			
1997	5,855.00	4,049	5,855			
2003	3,759.70	2,250	3,760			
2007	1,139.15	597	1,011	128	16.36	8
2008	354,558.47	178,414	302,171	52,387	16.78	3,122
2009	44,533.93	21,376	36,203	8,331	17.33	481
2010	5,428.73	2,484	4,207	1,222	17.79	69
2011	7,105.08	3,084	5,223	1,882	18.26	103
2012	28,465.52	11,657	19,743	8,723	18.75	465
2013	25,257.86	9,699	16,427	8,831	19.25	459
2014	413,665.01	147,885	250,465	163,200	19.77	8,255
2015	1,021,769.08	337,184	571,072	450,697	20.30	22,202
2016	9,177.69	2,767	4,686	4,492	20.85	215
2017	131,543.68	35,675	60,421	71,123	21.50	3,308
2018	370,638.42	89,250	151,158	219,480	22.07	9,945
2019	84,483.65	17,640	29,876	54,608	22.74	2,401
2020	174,920.15	30,786	52,141	122,779	23.41	5,245
2021	645,467.93	91,915	155,672	489,796	24.09	20,332
2022	1,086,757.09	117,044	198,231	888,526	24.86	35,741
2023	772,927.17	55,805	94,514	678,413	25.70	26,397
2024	2,022,088.78	73,402	124,318	1,897,771	26.55	71,479
2025	600,402.69	5,464	9,254	591,149	27.22	21,717
	7,871,325.63	1,285,723	2,157,788	5,713,538		231,944

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 24.6 2.95

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 355.00 POWER GENERATING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 35-S0.5						
NET SALVAGE PERCENT.. 0						
1980	4,620.49	3,930	4,620			
1983	14,573.73	11,997	14,574			
1987	19,246.40	15,139	19,246			
1989	49,338.78	37,833	49,287	52	10.95	5
1990	7,692.28	5,842	7,611	81	11.08	7
1992	59,866.38	44,056	57,394	2,472	11.84	209
1993	260,597.74	188,464	245,520	15,078	12.25	1,231
1994	12,067.19	8,604	11,209	858	12.48	69
1997	30,447.00	20,546	26,766	3,681	13.49	273
1998	74,281.11	49,137	64,013	10,268	13.82	743
1999	54,144.46	35,053	45,665	8,479	14.16	599
2000	97,004.84	61,356	79,931	17,074	14.53	1,175
2001	38,477.83	23,733	30,918	7,560	14.91	507
2002	56,915.93	34,298	44,682	12,234	15.17	806
2005	68,295.28	37,562	48,934	19,361	16.36	1,183
2007	12,208.69	6,263	8,159	4,050	17.09	237
2008	1,263,581.59	622,946	811,540	452,042	17.48	25,861
2009	2,513,725.97	1,190,501	1,550,919	962,807	17.78	54,151
2010	20,681.36	9,338	12,165	8,516	18.22	467
2011	62,203.16	26,735	34,829	27,374	18.57	1,474
2012	81,422.26	33,131	43,161	38,261	18.95	2,019
2013	26,762.41	10,245	13,347	13,415	19.35	693
2014	609,411.88	217,865	283,822	325,590	19.77	16,469
2015	84,106.93	27,924	36,378	47,729	20.12	2,372
2016	10,498.31	3,194	4,161	6,337	20.59	308
2017	13,046.73	3,601	4,691	8,356	20.99	398
2018	4,307.88	1,061	1,382	2,926	21.41	137
2019	9,195.02	1,986	2,587	6,608	21.78	303
2020	160,993.90	29,623	38,591	122,403	22.17	5,521
2021	241,827.33	36,371	47,382	194,445	22.60	8,604
2022	226,859.70	26,202	34,135	192,725	22.97	8,390
2023	90,971.14	7,169	9,339	81,632	23.38	3,492
2024	88,903.89	3,601	4,691	84,213	23.69	3,555
2025	764,953.95	7,879	10,265	754,689	23.96	31,498
9999	144,517.16-	57,602-	75,000-	69,517-		3,500-
	6,988,714.38	2,785,583	3,626,914	3,361,800		169,256

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.9 2.42

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 360.10 COLLECTION SEWERS - FORCE MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
1935	46,716.55	42,465	29,180	17,537	9.01	1,946
1957	7,035.53	5,597	3,846	3,190	17.47	183
1958	32,519.35	25,710	17,667	14,852	17.75	837
1965	13,337.78	9,843	6,764	6,574	21.30	309
1972	82,114.26	55,271	37,980	44,134	25.74	1,715
1973	125,694.50	83,662	57,489	68,206	26.12	2,611
1974	1,499,378.30	978,794	672,589	826,789	27.12	30,486
1975	849,779.52	548,108	376,638	473,142	27.52	17,193
1976	971,420.09	618,795	425,212	546,208	27.92	19,563
1977	458,850.00	286,322	196,749	262,101	28.92	9,063
1978	270,355.19	166,458	114,383	155,972	29.34	5,316
1979	73,749.33	44,441	30,538	43,211	30.34	1,424
1980	153,505.40	91,182	62,657	90,848	30.76	2,953
1981	160,944.25	94,185	64,720	96,224	31.19	3,085
1982	49,998.70	28,594	19,649	30,350	32.19	943
1983	192,381.70	108,272	74,400	117,982	32.63	3,616
1985	309,939.29	167,367	115,008	194,931	34.07	5,721
1986	64,235.29	33,820	23,240	40,995	35.07	1,169
1987	225,949.78	116,771	80,240	145,710	35.53	4,101
1988	489,155.66	247,953	170,384	318,772	35.99	8,857
1989	92,110.83	45,429	31,217	60,894	36.99	1,646
1990	94,085.10	45,443	31,227	62,858	37.46	1,678
1991	75,459.60	35,406	24,330	51,130	38.46	1,329
1992	34,682.29	15,909	10,932	23,750	38.94	610
1993	576,500.39	256,427	176,207	400,293	39.94	10,022
1994	285,026.01	123,701	85,002	200,024	40.43	4,947
1995	933,327.99	391,998	269,366	663,962	41.43	16,026
1996	132,298.94	54,097	37,173	95,126	41.92	2,269
1997	1,678,151.28	662,534	455,267	1,222,884	42.92	28,492
1998	657,034.87	251,907	173,101	483,934	43.42	11,145
1999	458,996.56	169,462	116,448	342,549	44.42	7,712
2000	601,164.36	214,916	147,682	453,482	44.93	10,093
2001	861,762.58	295,757	203,233	658,530	45.93	14,338
2002	1,674,484.05	554,589	381,092	1,293,392	46.44	27,851
2003	408,278.87	129,343	88,879	319,400	47.44	6,733
2004	2,396,210.04	729,646	501,384	1,894,826	47.97	39,500
2005	654,776.48	189,885	130,482	524,294	48.97	10,706
2006	1,953,601.16	541,929	372,392	1,581,209	49.49	31,950
2007	1,274,034.06	334,816	230,072	1,043,962	50.49	20,677
2008	4,687,439.33	1,171,391	804,934	3,882,505	51.03	76,083
2009	1,042,309.60	245,151	168,458	873,852	52.03	16,795

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 360.10 COLLECTION SEWERS - FORCE MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
2010	745,082.25	164,291	112,894	632,188	53.03	11,921
2013	290,574.36	51,955	35,701	254,873	55.11	4,625
2014	4,343,442.41	711,890	489,183	3,854,259	56.11	68,691
2015	2,379,651.53	356,948	245,281	2,134,371	56.67	37,663
2016	3,118,973.50	421,061	289,337	2,829,636	57.67	49,066
2017	3,466,281.44	418,727	287,733	3,178,548	58.23	54,586
2018	1,042,138.86	110,154	75,693	966,446	59.23	16,317
2019	4,282,675.00	390,580	268,391	4,014,284	59.79	67,140
2020	2,057,226.33	156,349	107,437	1,949,789	60.79	32,074
2021	2,129,678.93	130,336	89,562	2,040,117	61.36	33,248
2022	1,466,943.23	67,773	46,571	1,420,372	61.94	22,931
2023	2,383,440.53	73,887	50,772	2,332,669	62.52	37,311
2024	3,195,837.37	50,175	34,478	3,161,359	62.69	50,428
2025	407,249.66	1,629	1,120	406,130	62.64	6,484
9999	12,949,398.91-	2,975,851-	2,044,888-	10,904,511-		213,189-
	45,008,591.35	10,343,250	7,107,476	37,901,116		740,989

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 51.1 1.65

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 361.10 COLLECTION SEWERS - GRAVITY MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R2.5						
NET SALVAGE PERCENT.. 0						
1912	381.14	353	230	151	8.95	17
1915	22,192.47	20,506	13,341	8,851	9.05	978
1916	906.43	840	547	359	8.65	42
1917	709.87	652	424	286	9.65	30
1919	791.90	722	470	322	10.28	31
1920	103,191.74	94,266	61,330	41,862	9.94	4,211
1921	601.36	544	354	247	10.94	23
1922	3,269.23	2,963	1,928	1,341	10.64	126
1924	874.80	786	511	364	11.36	32
1925	2,817.75	2,536	1,650	1,168	11.11	105
1926	32,323.10	29,120	18,946	13,377	10.89	1,228
1927	4,663.32	4,159	2,706	1,957	11.89	165
1928	7,135.70	6,368	4,143	2,993	11.70	256
1929	6,905.08	6,099	3,968	2,937	12.70	231
1930	213,189.80	188,353	122,543	90,647	12.53	7,234
1931	12,984.63	11,473	7,464	5,521	12.38	446
1932	24,015.69	20,995	13,659	10,357	13.38	774
1933	14,232.60	12,439	8,093	6,140	13.26	463
1934	3,907.37	3,413	2,221	1,686	13.17	128
1935	454,298.87	392,514	255,370	198,929	14.17	14,039
1936	350,354.72	302,461	196,782	153,573	14.09	10,899
1937	55,326.44	47,227	30,726	24,600	15.09	1,630
1938	50,807.56	43,319	28,183	22,625	15.04	1,504
1939	55,074.39	46,890	30,507	24,567	15.01	1,637
1940	18,414.47	15,496	10,082	8,332	16.01	520
1941	8,087.28	6,793	4,420	3,667	16.00	229
1942	32,564.04	27,298	17,760	14,804	16.01	925
1943	2,181,156.84	1,806,434	1,175,268	1,005,889	17.01	59,135
1944	3,914.21	3,234	2,104	1,810	17.04	106
1945	38,587.38	31,796	20,687	17,900	17.09	1,047
1946	94,305.84	76,737	49,925	44,381	18.09	2,453
1947	23,247.89	18,859	12,270	10,978	18.15	605
1948	4,853.93	3,887	2,529	2,325	19.15	121
1949	2,909.04	2,321	1,510	1,399	19.24	73
1950	64,255.76	51,083	33,235	31,021	19.34	1,604
1951	9,357.18	7,340	4,775	4,582	20.34	225
1952	3,101.48	2,423	1,576	1,525	20.46	75
1953	419,902.85	326,516	212,432	207,471	20.59	10,076
1954	209,709.65	160,805	104,620	105,090	21.59	4,868
1955	85,900.80	65,542	42,642	43,259	21.74	1,990
1956	36,536.86	27,479	17,878	18,659	22.74	821

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 361.10 COLLECTION SEWERS - GRAVITY MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R2.5						
NET SALVAGE PERCENT.. 0						
1957	892,236.07	667,393	434,207	458,029	22.91	19,993
1958	41,596.91	30,936	20,127	21,470	23.09	930
1961	44,879.38	32,170	20,930	23,949	25.29	947
1962	45,642.03	32,493	21,140	24,502	25.50	961
1963	30,105.33	21,278	13,843	16,262	25.72	632
1965	304,441.97	210,065	136,669	167,773	26.96	6,223
1966	21,235,026.73	14,407,966	9,373,842	11,861,185	27.96	424,220
1968	34,420.00	22,955	14,935	19,485	28.47	684
1969	397,497.97	260,441	169,443	228,055	29.47	7,739
1970	781,349.79	507,096	329,917	451,433	29.75	15,174
1971	7,126.07	4,541	2,954	4,172	30.75	136
1972	6,196,036.90	3,907,840	2,542,446	3,653,591	31.03	117,744
1974	111,769.14	68,403	44,503	67,266	32.33	2,081
1975	3,750,319.71	2,268,943	1,476,177	2,274,143	32.64	69,673
1976	302,087.62	179,108	116,528	185,560	33.64	5,516
1977	180,737.22	105,840	68,860	111,877	33.97	3,293
1978	78,508.62	45,017	29,288	49,221	34.97	1,408
1979	97,458.75	55,142	35,875	61,584	35.30	1,745
1980	3,222,120.37	1,797,943	1,169,744	2,052,376	35.65	57,570
1982	19,290.42	10,369	6,746	12,544	37.00	339
1983	24,537,925.96	12,882,411	8,381,314	16,156,612	38.00	425,174
1984	2,803,725.57	1,448,405	942,334	1,861,392	38.37	48,512
1985	3,490,753.96	1,773,303	1,153,713	2,337,041	38.74	60,326
1986	1,042,054.14	516,129	335,794	706,260	39.74	17,772
1987	1,007,322.58	489,962	318,770	688,553	40.12	17,162
1988	2,979,493.48	1,411,088	918,056	2,061,437	41.12	50,132
1989	2,341,591.92	1,087,435	707,487	1,634,105	41.52	39,357
1990	6,027,373.24	2,721,359	1,770,520	4,256,853	42.52	100,114
1992	5,294,845.94	2,288,962	1,489,202	3,805,644	43.34	87,809
1993	6,431,347.35	2,696,021	1,754,035	4,677,312	44.34	105,487
1994	594,962.59	243,459	158,395	436,568	44.76	9,754
1995	10,247,152.67	4,057,872	2,640,057	7,607,096	45.76	166,239
1996	418,494.03	161,413	105,016	313,478	46.19	6,787
1997	3,289,601.02	1,234,258	803,010	2,486,591	46.63	53,326
1998	3,180,230.23	1,150,607	748,586	2,431,644	47.63	51,053
1999	2,454,391.07	861,491	560,487	1,893,904	48.07	39,399
2000	3,490,061.25	1,186,621	772,017	2,718,044	48.53	56,008
2001	1,794,466.87	585,714	381,066	1,413,401	49.53	28,536
2002	3,123,261.18	984,140	640,283	2,482,978	49.99	49,669
2003	2,136,820.89	644,038	419,012	1,717,809	50.99	33,689
2004	1,184,085.08	343,148	223,253	960,832	51.46	18,671

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 361.10 COLLECTION SEWERS - GRAVITY MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R2.5						
NET SALVAGE PERCENT.. 0						
2005	7,386,564.38	2,053,465	1,335,987	6,050,577	51.94	116,492
2006	1,889,659.07	499,059	324,688	1,564,971	52.94	29,561
2007	6,280,746.98	1,582,748	1,029,738	5,251,009	53.43	98,278
2008	8,397,869.95	2,012,969	1,309,640	7,088,230	53.92	131,458
2009	7,869,507.93	1,787,952	1,163,244	6,706,264	54.42	123,232
2010	5,165,965.20	1,100,351	715,890	4,450,075	55.42	80,297
2011	3,149,642.79	630,558	410,242	2,739,401	55.93	48,979
2012	2,047,343.10	383,263	249,351	1,797,992	56.44	31,857
2013	4,151,065.89	722,285	469,919	3,681,147	56.97	64,616
2014	12,107,039.88	1,944,391	1,265,023	10,842,017	57.49	188,590
2015	5,354,324.14	787,086	512,079	4,842,245	58.03	83,444
2016	5,949,427.37	792,464	515,578	5,433,849	58.57	92,775
2017	15,524,187.67	1,850,483	1,203,927	14,320,261	59.11	242,265
2018	2,824,536.12	296,576	192,953	2,631,583	59.67	44,102
2019	13,411,921.76	1,215,120	790,558	12,621,364	60.23	209,553
2020	3,501,934.46	267,898	174,295	3,327,639	60.36	55,130
2021	5,364,890.34	330,477	215,009	5,149,881	60.94	84,507
2022	4,640,588.41	218,572	142,203	4,498,385	60.69	74,121
2023	5,006,525.56	160,209	104,232	4,902,294	60.50	81,030
2024	9,636,478.10	159,002	103,447	9,533,031	59.61	159,923
2025	6,587,743.99	28,327	18,430	6,569,314	57.55	114,150
9999	20,091,416.33-	6,489,901-	4,222,339-	15,869,078-		338,247-
	246,456,920.24	79,610,170	51,794,484	194,662,436		4,149,199

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 46.9 1.68

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 361.20 MANHOLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S2.5						
NET SALVAGE PERCENT.. 0						
1912	8,561.86	8,562	8,562			
1916	1,911.68	1,912	1,912			
1917	11,474.98	11,475	11,475			
1921	3,790.15	3,790	3,790			
1924	2,735.16	2,735	2,735			
1925	130,561.92	130,562	130,562			
1926	133,622.37	133,609	75,711	57,911	0.01	57,911
1927	28,585.36	28,574	16,192	12,393	0.04	12,393
1928	19,749.81	19,732	11,181	8,569	0.09	8,569
1930	102,431.77	101,203	57,348	45,084	1.15	39,203
1931	67,628.80	66,750	37,825	29,804	1.24	24,035
1932	12,566.11	12,388	7,020	5,546	1.34	4,139
1933	3,626.04	3,569	2,022	1,604	1.46	1,099
1934	9,285.87	9,126	5,171	4,115	1.59	2,588
1935	60,686.52	59,533	33,735	26,952	1.74	15,490
1936	115,058.29	112,642	63,830	51,228	1.91	26,821
1937	66,205.54	64,670	36,646	29,560	2.09	14,144
1938	68,078.15	66,335	37,589	30,489	2.29	13,314
1939	95,169.22	92,485	52,408	42,761	2.50	17,104
1940	31,426.02	30,452	17,256	14,170	2.72	5,210
1941	5,580.70	5,391	3,055	2,526	2.96	853
1942	64,632.82	62,228	35,262	29,371	3.21	9,150
1943	2,181,478.24	2,092,910	1,185,971	995,507	3.47	286,890
1944	12,957.82	12,490	7,078	5,880	3.03	1,941
1945	11,217.09	10,768	6,102	5,115	3.33	1,536
1946	68,755.13	65,723	37,243	31,512	3.64	8,657
1947	54,472.68	51,836	29,373	25,100	3.97	6,322
1948	10,708.15	10,142	5,747	4,961	4.30	1,154
1949	8,292.42	7,878	4,464	3,828	4.00	957
1950	46,927.54	44,347	25,130	21,798	4.37	4,988
1951	24,689.71	23,203	13,148	11,542	4.74	2,435
1952	12,799.58	11,960	6,777	6,023	5.12	1,176
1953	625,274.35	585,257	331,643	293,631	4.92	59,681
1954	300,399.77	279,402	158,326	142,074	5.34	26,606
1955	126,303.26	117,588	66,633	59,670	5.19	11,497
1956	70,764.47	65,429	37,076	33,688	5.63	5,984
1957	35,807.16	33,114	18,764	17,043	5.53	3,082
1958	55,429.01	50,878	28,831	26,598	5.99	4,440
1961	80,479.17	73,139	41,445	39,034	6.42	6,080
1962	48,649.72	43,829	24,836	23,814	6.93	3,436
1963	46,793.72	42,068	23,838	22,956	6.97	3,294

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 361.20 MANHOLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S2.5						
NET SALVAGE PERCENT.. 0						
1965	61,883.30	54,952	31,139	30,744	7.57	4,061
1966	4,568,610.24	4,043,220	2,291,137	2,277,473	7.67	296,933
1968	35,388.05	30,862	17,488	17,900	8.36	2,141
1969	78,210.94	67,887	38,469	39,742	8.52	4,665
1970	147,368.99	127,253	72,109	75,260	8.69	8,661
1971	13,739.30	11,797	6,685	7,054	8.89	793
1972	1,038,848.07	880,943	499,196	539,652	9.50	56,805
1974	8,999.10	7,527	4,265	4,734	9.98	474
1975	599,973.89	497,978	282,185	317,789	10.24	31,034
1977	42,780.69	34,909	19,782	22,999	10.82	2,126
1979	34,431.77	27,559	15,617	18,815	11.47	1,640
1980	1,193,863.10	940,167	532,756	661,107	12.14	54,457
1983	809,610.51	615,466	348,761	460,850	13.25	34,781
1984	134,019.84	100,555	56,981	77,039	13.64	5,648
1985	768,564.12	568,737	322,281	446,283	14.05	31,764
1986	205,518.24	149,884	84,933	120,585	14.48	8,328
1987	236,554.49	169,893	96,272	140,282	14.91	9,409
1988	295,673.19	208,952	118,405	177,268	15.36	11,541
1989	21,431.94	14,814	8,395	13,037	16.08	811
1990	1,674,480.37	1,136,972	644,278	1,030,202	16.55	62,248
1992	572,844.23	374,296	212,099	360,745	17.51	20,602
1993	358,744.07	228,448	129,453	229,291	18.25	12,564
1994	240,277.70	149,717	84,839	155,439	18.75	8,290
1995	2,835,618.70	1,726,892	978,563	1,857,056	19.26	96,420
1996	171,669.15	101,559	57,550	114,119	20.02	5,700
1997	1,036,369.93	597,778	338,738	697,632	20.54	33,965
1998	489,526.22	273,596	155,036	334,490	21.31	15,696
1999	595,485.58	322,039	182,487	412,999	22.08	18,705
2000	573,756.82	301,222	170,691	403,066	22.62	17,819
2001	379,456.45	192,157	108,888	270,568	23.39	11,568
2002	746,696.63	364,089	206,315	540,382	24.17	22,358
2003	628,255.02	294,400	166,825	461,430	24.95	18,494
2004	602,166.01	270,613	153,346	448,820	25.73	17,443
2005	2,284,646.16	982,398	556,687	1,727,959	26.51	65,181
2006	171,037.75	70,194	39,776	131,262	27.30	4,808
2007	2,053,375.92	798,353	452,396	1,600,980	28.30	56,572
2008	2,386,021.69	880,203	498,777	1,887,245	29.08	64,898
2009	238,824.56	83,302	47,204	191,621	29.87	6,415
2010	783,441.59	256,185	145,170	638,272	30.87	20,676
2011	1,314,648.76	403,071	228,405	1,086,244	31.66	34,310
2012	96,983.02	27,611	15,646	81,337	32.66	2,490

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 361.20 MANHOLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S2.5						
NET SALVAGE PERCENT.. 0						
2013	1,061,797.09	280,314	158,843	902,954	33.45	26,994
2014	2,194,357.17	531,034	300,917	1,893,440	34.45	54,962
2015	5,519,178.30	1,214,219	688,051	4,831,127	35.45	136,280
2016	283,133.88	56,061	31,768	251,366	36.45	6,896
2017	406,388.58	71,524	40,530	365,859	37.45	9,769
2018	185,761.31	28,737	16,284	169,477	38.25	4,431
2019	153,157.12	20,309	11,508	141,649	39.25	3,609
2020	686,921.50	75,905	43,013	643,908	40.25	15,998
2021	448,218.69	39,623	22,453	425,766	41.25	10,322
2022	1,007,196.35	66,777	37,840	969,356	42.25	22,943
2023	923,446.35	40,816	23,129	900,317	43.25	20,817
2024	1,617,240.56	35,741	20,253	1,596,988	44.25	36,090
2025	1,183,514.42	6,509	3,688	1,179,826	45.00	26,218
9999	4,387,312.76-	2,191,325-	1,247,660-	3,139,652-		193,378-
	46,678,362.79	23,314,378	13,274,354	33,404,009		2,057,424

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.2 4.41

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 363.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 47-R3						
NET SALVAGE PERCENT.. 0						
1912	20,295.76	20,296	20,296			
1916	8,724.19	8,724	8,724			
1917	29,533.87	29,534	29,534			
1919	5,542.61	5,543	5,543			
1921	367.78	368	368			
1922	2,061.14	2,061	2,061			
1924	10,576.28	10,576	10,576			
1925	406,575.78	406,576	406,576			
1926	275,896.64	275,897	275,897			
1927	81,823.31	81,823	81,823			
1928	31,303.91	31,304	31,304			
1929	114.72	115	115			
1930	177,907.55	177,908	177,908			
1931	106,567.72	106,568	106,568			
1932	47,485.32	47,485	47,485			
1933	3,294.89	3,295	3,295			
1934	12,506.52	12,507	12,507			
1935	83,767.66	83,768	83,768			
1936	171,427.07	171,427	171,427			
1937	71,566.46	71,566	71,566			
1938	75,863.59	75,864	75,864			
1939	58,561.23	58,561	58,561			
1940	20,471.70	20,472	20,472			
1941	4,074.41	4,074	4,074			
1942	47,804.75	47,805	47,805			
1943	3,493,758.53	3,493,759	3,493,759			
1944	15,414.58	15,415	15,415			
1945	12,444.98	12,445	12,445			
1946	51,760.96	51,761	51,761			
1947	41,353.68	41,288	31,126	10,228	0.12	10,228
1948	3,494.17	3,471	2,617	877	0.52	877
1949	3,765.73	3,721	2,805	961	0.92	961
1950	13,805.72	13,668	10,304	3,502	0.76	3,502
1951	7,539.28	7,420	5,594	1,945	1.19	1,634
1952	3,913.23	3,828	2,886	1,027	1.63	630
1953	525,410.70	514,482	387,854	137,557	1.53	89,907
1954	110,500.49	107,484	81,029	29,471	1.99	14,810
1955	41,584.49	40,171	30,284	11,300	2.46	4,593
1956	22,273.98	21,517	16,221	6,053	2.43	2,491
1957	181,331.30	173,860	131,068	50,263	2.92	17,213
1958	15,935.24	15,268	11,510	4,425	2.93	1,510

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 363.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R3						
NET SALVAGE PERCENT.. 0						
1961	11,663.58	11,048	8,329	3,335	3.57	934
1962	17,100.97	16,053	12,102	4,999	4.11	1,216
1963	7,650.64	7,163	5,400	2,251	4.23	532
1965	57,674.42	53,637	40,435	17,239	4.52	3,814
1966	9,452,640.81	8,700,211	6,558,855	2,893,786	5.10	567,409
1968	12,368.97	11,281	8,504	3,865	5.50	703
1969	8,343.96	7,570	5,707	2,637	5.73	460
1970	379,235.16	342,070	257,877	121,358	5.98	20,294
1971	10,232.80	9,173	6,915	3,318	6.24	532
1972	605,250.06	538,915	406,274	198,976	6.52	30,518
1973	2,297.07	2,031	1,531	766	6.82	112
1974	8,386.25	7,356	5,545	2,841	7.14	398
1975	1,680,201.42	1,461,775	1,101,993	578,208	7.47	77,404
1976	54,189.63	46,468	35,031	19,159	8.14	2,354
1977	56,778.47	48,239	36,366	20,412	8.50	2,401
1978	32,729.10	27,535	20,758	11,971	8.87	1,350
1979	45,138.57	37,582	28,332	16,807	9.25	1,817
1980	799,412.49	658,316	496,287	303,125	9.64	31,445
1981	72,360.52	58,901	44,404	27,957	10.05	2,782
1982	59,525.72	47,865	36,084	23,442	10.48	2,237
1983	288,044.64	227,440	171,461	116,584	11.19	10,419
1984	250,999.93	195,529	147,404	103,596	11.63	8,908
1985	1,693,355.21	1,300,497	980,410	712,945	12.08	59,019
1986	226,760.23	171,567	129,340	97,420	12.55	7,763
1987	759,749.71	562,975	424,412	335,338	13.28	25,251
1988	329,311.48	240,035	180,956	148,355	13.76	10,782
1989	311,615.14	223,241	168,295	143,320	14.25	10,058
1990	3,463,156.42	2,424,209	1,827,546	1,635,610	15.00	109,041
1991	79,126.91	54,344	40,968	38,159	15.50	2,462
1992	459,275.48	307,669	231,943	227,332	16.26	13,981
1993	754,574.85	495,001	373,168	381,407	16.78	22,730
1994	250,014.08	159,659	120,363	129,651	17.54	7,392
1995	6,475,030.72	4,040,419	3,045,964	3,429,067	18.08	189,661
1996	129,486.81	78,857	59,448	70,039	18.62	3,761
1997	437,673.46	258,577	194,934	242,739	19.39	12,519
1998	401,410.66	229,767	173,215	228,196	20.17	11,314
1999	277,325.07	154,304	116,326	160,999	20.73	7,766
2000	1,039,279.34	558,613	421,123	618,156	21.51	28,738
2001	363,172.65	189,140	142,588	220,585	22.08	9,990
2002	478,546.04	239,943	180,887	297,659	22.87	13,015
2003	584,302.97	282,803	213,198	371,105	23.45	15,825

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 363.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 47-R3						
NET SALVAGE PERCENT.. 0						
2004	952,452.23	442,033	333,237	619,215	24.25	25,535
2005	2,838,606.99	1,260,342	950,138	1,888,469	25.05	75,388
2006	1,002,471.58	426,652	321,641	680,831	25.64	26,553
2007	694,897.78	281,434	212,166	482,732	26.44	18,258
2008	2,563,254.26	984,802	742,416	1,820,838	27.25	66,820
2009	2,506,766.58	910,458	686,370	1,820,397	28.05	64,898
2010	962,539.76	330,632	249,255	713,285	28.67	24,879
2011	235,577.57	75,856	57,186	178,392	29.48	6,051
2012	244,628.25	73,462	55,381	189,247	30.29	6,248
2013	568,674.86	158,319	119,352	449,323	31.10	14,448
2014	645,431.18	165,424	124,709	520,722	31.92	16,313
2015	1,275,097.20	299,648	225,896	1,049,201	32.55	32,234
2016	681,869.76	144,829	109,183	572,687	33.37	17,162
2017	2,248,796.68	426,372	321,430	1,927,367	34.19	56,372
2018	746,826.11	124,421	93,798	653,028	35.02	18,647
2019	408,691.77	58,606	44,181	364,511	35.84	10,171
2020	976,539.23	117,185	88,343	888,196	36.67	24,221
2021	986,883.04	95,530	72,017	914,866	37.32	24,514
2022	1,385,464.94	101,000	76,141	1,309,324	38.15	34,320
2023	2,692,194.15	131,918	99,450	2,592,744	38.82	66,789
2024	2,708,532.49	67,172	50,639	2,657,893	39.32	67,596
2025	1,274,988.28	8,032	6,055	1,268,933	39.43	32,182
9999	7,682,866.96-	4,273,145-	3,371,043-	4,311,824-		251,861-
	59,642,112.06	33,172,435	26,169,414	33,472,698		1,955,201

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.1 3.28

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 364.00 FLOW MEASURING DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L2.5						
NET SALVAGE PERCENT.. 0						
1989	7,979.00	7,756	7,407	572	1.04	550
1990	3,478.54	3,360	3,209	270	1.23	220
1991	8,740.98	8,381	8,003	738	1.46	505
1992	6,784.52	6,470	6,179	606	1.60	379
1999	51,368.90	46,746	44,640	6,729	2.57	2,618
2001	7,764.93	6,914	6,603	1,162	2.95	394
2002	4,455.38	3,925	3,748	707	3.11	227
2004	2,628.68	2,252	2,151	478	3.51	136
2005	8,722.16	7,362	7,030	1,692	3.70	457
2006	15,631.29	12,979	12,394	3,237	3.88	834
2007	9,030.61	7,380	7,048	1,983	4.03	492
2008	29,418.95	23,606	22,543	6,876	4.19	1,641
2009	92,082.61	72,635	69,363	22,720	4.28	5,308
2010	29,477.55	22,816	21,788	7,690	4.38	1,756
2011	53,822.99	40,766	38,930	14,893	4.48	3,324
2013	26,874.75	19,189	18,325	8,550	4.81	1,778
2014	152,277.99	104,189	99,496	52,782	5.08	10,390
2015	112,570.79	73,058	69,767	42,804	5.41	7,912
2016	5,515.89	3,351	3,200	2,316	5.81	399
2018	1,269.20	639	610	659	6.91	95
2020	30,025.23	11,304	10,795	19,230	8.28	2,322
2021	21,591.05	6,633	6,334	15,257	9.02	1,691
2024	57,960.15	4,619	4,411	53,549	11.55	4,636
9999	14,726.81-	9,885-	9,440-	5,287-		957-
	724,745.33	486,445	464,534	260,211		47,107

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.5 6.50

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 365.00 FLOW MEASURING INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 25-S2						
NET SALVAGE PERCENT.. 0						
1970	30,360.76	30,361	30,361			
1991	227,265.28	207,857	227,265			
2009	14,938.00	9,417	14,802	136	9.38	14
	272,564.04	247,635	272,428	136		14

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.7 0.01

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 370.00 RECEIVING WELLS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
2007	6,261.10	2,401	1,520	4,741	28.95	164
2009	92,112.20	31,687	20,054	72,058	30.51	2,362
2013	33,467.05	8,795	5,566	27,901	33.66	829
2017	1,547.02	276	175	1,372	36.84	37
2019	544,001.01	73,440	46,480	497,521	38.44	12,943
	677,388.38	116,599	73,795	603,594		16,335

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 37.0 2.41

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 371.00 PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-S0.5						
NET SALVAGE PERCENT.. 0						
1968	45,036.60	44,154	29,304	15,733	1.14	13,801
1985	24,445.49	21,121	14,018	10,427	6.30	1,655
1986	80,394.17	68,665	45,572	34,822	6.66	5,229
1987	7,690.98	6,488	4,306	3,385	7.05	480
1989	25,432.63	20,967	13,915	11,518	7.67	1,502
1990	1,864.20	1,520	1,009	855	7.92	108
1992	112,975.50	89,477	59,384	53,592	8.67	6,181
1993	164,128.61	128,152	85,052	79,077	8.98	8,806
1994	15,852.39	12,187	8,088	7,764	9.32	833
1996	56,678.77	42,243	28,036	28,643	9.91	2,890
1997	43,544.85	31,945	21,201	22,344	10.17	2,197
1998	108,836.69	78,167	51,878	56,959	10.59	5,379
1999	542,406.50	382,180	253,645	288,762	10.90	26,492
2001	15,000.00	10,116	6,714	8,286	11.59	715
2002	61,494.38	40,451	26,847	34,647	11.97	2,894
2003	120,731.71	77,558	51,474	69,258	12.25	5,654
2004	166,377.35	104,119	69,102	97,275	12.56	7,745
2005	101,526.82	61,525	40,833	60,694	13.00	4,669
2006	41,066.32	24,110	16,001	25,065	13.36	1,876
2007	6,031.45	3,431	2,277	3,754	13.65	275
2008	926,516.01	507,175	336,602	589,914	14.06	41,957
2009	597,821.84	314,693	208,856	388,966	14.40	27,012
2010	524,129.24	264,161	175,318	348,811	14.76	23,632
2011	66,844.03	32,099	21,303	45,541	15.15	3,006
2012	41,822.46	19,029	12,629	29,193	15.57	1,875
2013	60,261.59	25,888	17,181	43,081	15.93	2,704
2014	1,687,020.87	679,195	450,769	1,236,252	16.32	75,751
2015	231,880.48	86,723	57,556	174,324	16.74	10,414
2016	617,565.17	212,875	141,281	476,284	17.11	27,837
2017	395,217.96	123,940	82,257	312,961	17.51	17,873
2018	471,237.52	132,276	87,789	383,449	17.94	21,374
2019	3,682,743.71	908,165	602,731	3,080,013	18.33	168,031
2020	647,653.61	136,331	90,480	557,174	18.75	29,716
2021	200,584.16	34,661	23,004	177,580	19.15	9,273
2022	2,632,199.28	349,819	232,168	2,400,031	19.57	122,638
2023	2,046,330.53	186,625	123,859	1,922,472	19.93	96,461

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 371.00 PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 30-S0.5						
NET SALVAGE PERCENT.. 0						
2024	1,054,307.45	49,552	32,887	1,021,420	20.28	50,366
2025	2,437,785.60	29,253	19,415	2,418,371	20.54	117,740
9999	66,626.22-	17,736-	11,771-	54,855-		3,145-
	19,996,810.70	5,323,300	3,532,970	16,463,841		943,896

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.4 4.72

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 380.00 TREATMENT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S1.5						
NET SALVAGE PERCENT.. 0						
1951	889,872.35	889,872	889,872			
1957	10,040.14	9,968	5,513	4,527	0.49	4,527
1963	78,679.95	76,099	42,091	36,589	2.10	17,423
1965	83,399.24	80,063	44,284	39,115	2.50	15,646
1967	162,108.46	154,198	85,288	76,820	2.98	25,779
1969	2,145.15	2,018	1,116	1,029	3.52	292
1973	946.11	871	482	464	4.50	103
1981	2,355,765.96	2,052,343	1,135,168	1,220,598	6.51	187,496
1984	581,328.63	493,374	272,889	308,440	7.31	42,194
1985	476,475.05	400,239	221,375	255,100	7.62	33,478
1986	719,743.99	600,698	332,251	387,493	7.73	50,128
1987	144,303.20	118,992	65,815	78,488	8.08	9,714
1988	808,655.41	658,246	364,081	444,574	8.45	52,612
1989	1,182,368.41	953,462	527,368	655,000	8.64	75,810
1990	2,530,450.44	2,010,443	1,111,993	1,418,457	9.05	156,736
1991	2,231,839.71	1,752,887	969,536	1,262,304	9.29	135,878
1992	801,701.61	619,074	342,415	459,287	9.74	47,155
1993	3,128,193.67	2,382,432	1,317,743	1,810,451	10.02	180,684
1994	58,490.67	43,880	24,270	34,221	10.32	3,316
1995	7,336.00	5,414	2,995	4,341	10.65	408
1996	78,592.87	56,752	31,390	47,203	11.16	4,230
1997	20,044.11	14,199	7,854	12,190	11.53	1,057
1998	3,736,404.22	2,592,691	1,434,039	2,302,365	11.91	193,314
1999	1,076,156.53	730,280	403,924	672,233	12.31	54,609
2000	5,188.88	3,438	1,902	3,287	12.74	258
2001	1,763,697.55	1,138,643	629,793	1,133,905	13.17	86,098
2002	621,295.62	391,540	216,564	404,732	13.50	29,980
2003	2,041,741.80	1,248,729	690,682	1,351,060	13.97	96,712
2004	698,122.41	413,428	228,670	469,452	14.46	32,466
2005	2,242,056.25	1,282,456	709,337	1,532,719	14.97	102,386
2006	692,237.32	381,423	210,968	481,269	15.48	31,090
2007	56,165.28	29,723	16,440	39,725	16.01	2,481
2008	935,244.82	473,795	262,060	673,185	16.56	40,651
2009	18,928,182.07	9,146,098	5,058,781	13,869,401	17.11	810,602
2010	21,364,029.46	9,806,090	5,423,829	15,940,200	17.68	901,595
2011	7,089,610.85	3,076,891	1,701,853	5,387,758	18.26	295,058
2012	4,797,177.42	1,958,208	1,083,101	3,714,076	18.85	197,033
2013	3,050,877.66	1,160,554	641,912	2,408,966	19.55	123,221
2014	8,807,527.39	3,109,938	1,720,132	7,087,395	20.15	351,732
2015	1,026,823.44	332,691	184,014	842,809	20.86	40,403
2016	541,226.97	159,283	88,101	453,126	21.58	20,997

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 380.00 TREATMENT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S1.5						
NET SALVAGE PERCENT.. 0						
2017	651,726.63	172,056	95,166	556,561	22.30	24,958
2018	4,755,013.14	1,108,394	613,062	4,141,951	23.03	179,850
2019	1,905,741.81	384,198	212,503	1,693,239	23.76	71,264
2020	8,555,667.54	1,445,908	799,743	7,755,925	24.59	315,410
2021	10,538,260.88	1,433,203	792,716	9,745,545	25.41	383,532
2022	11,387,103.87	1,168,317	646,206	10,740,898	26.24	409,333
2023	11,446,067.90	785,200	434,300	11,011,768	27.15	405,590
2024	4,163,405.30	143,221	79,217	4,084,188	28.07	145,500
2025	4,322,578.80	37,174	20,561	4,302,018	28.82	149,272
9999	2,200,080.47-	823,700-	461,293-	1,738,788-		93,706-
	151,351,732.47	56,665,394	31,734,072	119,617,660		6,446,355

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.6 4.26

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 381.00 PLANT SEWERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
2008	294,411.86	107,107	93,786	200,626	29.73	6,748
2009	4,434,866.70	1,525,594	1,335,847	3,099,020	30.51	101,574
2010	1,187,964.50	384,900	337,028	850,936	31.30	27,186
2011	6,597.06	2,004	1,755	4,842	32.08	151
2012	1,684.33	477	418	1,266	32.87	39
2014	234,044.45	56,639	49,594	184,450	34.45	5,354
2015	4,256.52	941	824	3,433	35.25	97
2016	45,239.43	9,039	7,915	37,324	36.05	1,035
2021	1,641.43	150	131	1,510	39.86	38
2022	431,044.32	29,613	25,930	405,114	40.67	9,961
2025	13,045.20	77	67	12,978	41.95	309
9999	30,192.33-	9,603-	8,408-	21,784-		692-
	6,624,603.47	2,106,938	1,844,887	4,779,717		151,800

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.5 2.29

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 382.00 OUTFALL SEWER LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
1957	12,139.53	11,474	11,135	1,005	3.94	255
1975	4,177.28	3,509	3,405	772	9.52	81
1993	192,691.50	120,239	116,691	76,000	19.28	3,942
2004	1,695.94	744	722	974	26.85	36
2005	9,240.93	3,881	3,766	5,475	27.62	198
2006	201,117.58	81,010	78,620	122,498	28.17	4,349
2009	26,051.26	8,962	8,698	17,353	30.51	569
2010	27,827.93	9,016	8,750	19,078	31.30	610
2014	100,305.10	24,274	23,558	76,747	34.45	2,228
2017	18,433.32	3,289	3,192	15,241	36.84	414
2023	33,315.31	1,539	1,493	31,822	41.29	771
	626,995.68	267,937	260,030	366,966		13,453

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 27.3 2.15

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 389.10 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S2.5						
NET SALVAGE PERCENT.. 0						
2010	273,149.74	194,209	224,415	48,735	6.10	7,989
2013	8,814.50	5,352	6,184	2,630	7.76	339
2022	91,911.93	15,193	17,556	74,356	15.15	4,908
2023	1,990,538.30	219,755	253,935	1,736,603	16.12	107,730
2024	272,366.55	15,035	17,373	254,994	17.12	14,895
2025	22,280.04	307	355	21,925	17.87	1,227
	2,659,061.06	449,851	519,818	2,139,243		137,088

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.6 5.16

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 390.00 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1997	3,210.99	3,211	3,211			
2008	3,529.23	3,000	1,876	1,653	3.00	551
2009	2,420.58	1,936	1,210	1,211	4.00	303
2010	3,743.66	2,808	1,756	1,988	5.00	398
2011	2,249.52	1,575	985	1,265	6.00	211
2012	17,467.11	11,354	7,098	10,369	7.00	1,481
2013	7,752.61	4,652	2,908	4,845	8.00	606
2014	34,888.89	19,189	11,997	22,892	9.00	2,544
2015	2,570.81	1,285	803	1,768	10.00	177
2017	3,926.80	1,571	982	2,945	12.00	245
2018	3,345.31	1,171	732	2,613	13.00	201
2019	5,966.69	1,790	1,119	4,848	14.00	346
2020	46,726.78	11,682	7,303	39,424	15.00	2,628
2021	363,920.82	72,784	45,503	318,418	16.00	19,901
2022	433,504.02	65,026	40,653	392,851	17.00	23,109
2023	1,034,878.53	103,488	64,700	970,179	18.00	53,899
2024	1,246,570.39	62,329	38,967	1,207,603	19.00	63,558
2025	421,234.86	5,265	3,292	417,943	19.75	21,162
	3,637,907.60	374,116	235,095	3,402,813		191,320

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.8 5.26

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 391.00 TRANSPORTATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 14-L4						
NET SALVAGE PERCENT.. 0						
1986	6,625.93	6,626	6,626			
1987	468.88	469	469			
1990	30,431.59	30,432	30,432			
1991	21,931.10	21,931	21,931			
2000	5,861.06	5,715	4,864	997	0.64	997
2001	22,361.85	21,628	18,407	3,955	0.81	3,955
2002	5,389.24	5,169	4,399	990	0.98	990
2005	3,310.52	3,079	2,620	691	1.51	458
2006	73,113.90	67,236	57,222	15,892	1.66	9,573
2011	149,228.96	127,233	108,283	40,946	2.42	16,920
2012	73,865.31	61,456	52,303	21,562	2.62	8,230
2013	62,726.96	50,282	42,793	19,934	2.97	6,712
2014	3,075.33	2,341	1,992	1,083	3.45	314
2016	2,423.80	1,582	1,346	1,078	4.79	225
2017	8,526.46	5,034	4,284	4,242	5.55	764
2018	927,895.26	485,196	412,930	514,965	6.39	80,589
2019	299,081.56	135,125	114,999	184,083	7.28	25,286
2020	26,190.18	9,913	8,437	17,753	8.21	2,162
2022	1,422,366.36	323,446	275,271	1,147,095	10.19	112,571
2023	1,165,809.58	176,737	150,414	1,015,396	11.19	90,741
2024	422,529.36	32,028	27,258	395,271	12.19	32,426
2025	3,630.70	69	58	3,572	12.94	276
	4,736,843.89	1,572,727	1,347,338	3,389,506		393,189

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.6 8.30

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 392.00 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2012	58,391.33	30,363	29,291	29,100	12.00	2,425
2017	2,199.71	704	679	1,521	17.00	89
2018	46,760.40	13,093	12,631	34,129	18.00	1,896
	107,351.44	44,160	42,601	64,750		4,410

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.7 4.11

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 393.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2006	85,717.68	81,432	80,120	5,598	1.00	5,598
2007	5,060.13	4,554	4,481	579	2.00	290
2008	3,376.47	2,870	2,824	552	3.00	184
2009	1,878.54	1,503	1,479	400	4.00	100
2010	61,467.53	46,101	45,358	16,110	5.00	3,222
2011	5,873.00	4,111	4,045	1,828	6.00	305
2012	58,472.38	38,007	37,395	21,077	7.00	3,011
2013	28,453.57	17,072	16,797	11,657	8.00	1,457
2014	40,133.99	22,074	21,718	18,416	9.00	2,046
2015	62,657.78	31,329	30,824	31,834	10.00	3,183
2016	105,803.20	47,611	46,844	58,959	11.00	5,360
2017	7,458.66	2,983	2,935	4,524	12.00	377
2018	94,551.82	33,093	32,560	61,992	13.00	4,769
2019	14,014.13	4,204	4,136	9,878	14.00	706
2020	193,729.12	48,432	47,652	146,077	15.00	9,738
2021	102,950.07	20,590	20,258	82,692	16.00	5,168
2022	294,370.30	44,156	43,445	250,925	17.00	14,760
2023	73,621.82	7,362	7,243	66,379	18.00	3,688
2024	244,504.19	12,225	12,029	232,475	19.00	12,236
2025	48,799.74	610	600	48,200	19.75	2,441
	1,532,894.12	470,319	462,743	1,070,151		78,639

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.6 5.13

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 394.00 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	552.01	552	552			
2008	154.58	155	155			
2009	27,910.00	27,910	27,910			
2010	30,452.56	30,453	30,453			
2011	16,841.59	15,719	6,666	10,176	1.00	10,176
2012	13,442.75	11,650	4,940	8,503	2.00	4,252
2013	5,917.50	4,734	2,007	3,910	3.00	1,303
2014	112,033.68	82,158	34,839	77,195	4.00	19,299
2015	43,434.75	28,957	12,279	31,156	5.00	6,231
2016	123,948.53	74,369	31,536	92,413	6.00	15,402
2017	48,566.17	25,902	10,984	37,582	7.00	5,369
2018	43,803.48	20,442	8,669	35,134	8.00	4,392
2019	57,097.59	22,839	9,685	47,413	9.00	5,268
2020	31,699.05	10,566	4,480	27,219	10.00	2,722
2021	17,137.92	4,570	1,938	15,200	11.00	1,382
2022	37,565.86	7,513	3,186	34,380	12.00	2,865
2023	141,384.27	18,851	7,994	133,390	13.00	10,261
2024	60,940.48	4,063	1,723	59,217	14.00	4,230
2025	66,627.94	1,111	471	66,157	14.75	4,485
	879,510.71	392,514	200,467	679,044		97,637

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.0 11.10

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 395.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 22-R2						
NET SALVAGE PERCENT.. 0						
2011	345,636.00	207,589	264,890	80,746	9.31	8,673
2015	3,257.24	1,511	1,928	1,329	11.55	115
2018	19,634.12	6,803	8,681	10,953	13.20	830
2022	64,677.17	10,672	13,618	51,059	15.18	3,364
2023	3,895.80	446	569	3,327	15.45	215
9999	10,000.00-	5,194-	6,627-	3,373-		302-
	427,100.33	221,827	283,059	144,042		12,895

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.2 3.02

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 396.00 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2006	3,487.00	3,487	3,487			
2007	3,099.66	3,100	3,100			
2008	45.77	46	46			
2009	516.07	516	516			
2010	144,621.29	144,621	144,621			
2011	7,975.30	7,444	6,645	1,330	1.00	1,330
2012	3,344.78	2,899	2,588	757	2.00	378
2013	263,689.84	210,952	188,295	75,395	3.00	25,132
2014	90,114.51	66,084	58,987	31,128	4.00	7,782
2015	13,210.61	8,807	7,861	5,350	5.00	1,070
2016	172,002.57	103,202	92,118	79,885	6.00	13,314
2017	13,811.63	7,366	6,575	7,237	7.00	1,034
2018	12,412.19	5,792	5,170	7,242	8.00	905
2019	17,265.35	6,906	6,164	11,101	9.00	1,233
2020	674,118.01	224,704	200,570	473,548	10.00	47,355
2021	39,621.14	10,566	9,431	30,190	11.00	2,745
2022	853,131.92	170,626	152,301	700,831	12.00	58,403
2023	1,241,952.60	165,590	147,806	1,094,147	13.00	84,165
2024	559,710.51	37,316	33,308	526,403	14.00	37,600
2025	140,418.01	2,341	2,089	138,329	14.75	9,378
	4,254,548.76	1,182,365	1,071,678	3,182,870		291,824

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.9 6.86

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 397.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2009	6,270.00	6,270	6,270			
2011	14,880.36	13,888	14,880			
2012	13,823.71	11,981	13,824			
2013	16,427.62	13,142	16,428			
2014	2,202.56	1,615	2,166	37	4.00	9
2015	4,104.14	2,736	3,670	434	5.00	87
2017	28,080.87	14,976	20,089	7,992	7.00	1,142
2018	33,269.93	15,526	20,827	12,443	8.00	1,555
2019	123,994.70	49,598	66,531	57,464	9.00	6,385
2020	130,423.87	43,474	58,317	72,107	10.00	7,211
2021	191,683.21	51,116	68,568	123,115	11.00	11,192
2022	815,827.74	163,166	218,873	596,955	12.00	49,746
2024	503,390.50	33,561	45,019	458,372	14.00	32,741
2025	1,714.56	29	39	1,676	14.75	114
9999	29,000.00-	6,474-	8,540-	20,460-		1,694-
	1,857,093.77	414,604	546,961	1,310,133		108,488

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.1 5.84

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 398.00 OTHER TANGIBLE PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2019	14,231.50	3,416	2,342	11,889	19.00	626
	14,231.50	3,416	2,342	11,889		626

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.0 4.40

PART III. EXPERIENCED NET SALVAGE

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2020 TRANSACTION YEAR				
354.20	3,007.76	122,315.77		122,315.77-
354.30	39,414.10			
354.40	120,604.23			
354.70	6,910.37	246.65		246.65-
355.00		23,920.78		23,920.78-
360.10	40,213.82	186,669.20		186,669.20-
361.10	361,924.39	323,715.46		323,715.46-
361.20	22,020.95	34,151.69		34,151.69-
363.00	128,735.68	76,222.67		76,222.67-
371.00	144,361.10	273,771.37		273,771.37-
380.00	92,274.49	652,150.29		652,150.29-
391.00	31,332.59	10.19		10.19-
393.00		5,643.88		5,643.88-
394.00	10,122.79	1,075.22		1,075.22-
395.00	7,833.15			
396.00	234,211.01	52,578.21		52,578.21-
397.00		9,909.72	1,369.21	8,540.51-
	1,242,966.43	1,762,381.10	1,369.21	1,761,011.89-
2021 TRANSACTION YEAR				
354.30	7,989.66	20,176.30		20,176.30-
354.40	11,481.83	28,995.08		28,995.08-
354.70	2,875.51	11,677.96		11,677.96-
355.00		1,253.37		1,253.37-
360.10	11,013.00	147,595.80		147,595.80-
361.10	796,849.84	245,041.20		245,041.20-
361.20	83,125.55	20,315.71		20,315.71-
363.00	414,022.10	105,836.92	159.00	105,677.92-
364.00	6,151.40			
371.00	16,177.71	206,559.57		206,559.57-
380.00	231,513.16	269,030.45		269,030.45-
381.00		90.22		90.22-
390.00		3,619.09		3,619.09-
394.00	1,401.00	1,113.04		1,113.04-
396.00		4,528.34		4,528.34-
397.00	20,048.36	4,676.57	87.00	4,589.57-
	1,602,649.12	1,070,509.62	246.00	1,070,263.62-

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2022 TRANSACTION YEAR				
354.20	15,702.45			
354.30	26,680.07	65,248.65		65,248.65-
354.40	199,172.52	5,052.37		5,052.37-
354.70	28,082.13	34,027.64		34,027.64-
355.00	96,801.74	333.24		333.24-
360.10	325,168.00	169,252.01		169,252.01-
361.10	599,713.73	251,743.85		251,743.85-
361.20	26,444.42	58,813.67		58,813.67-
363.00	61,602.50	91,479.25		91,479.25-
364.00	9,014.72			
371.00	187,895.88	53,057.74		53,057.74-
380.00	631,925.26	336,246.38		336,246.38-
390.00		3,738.83		3,738.83-
391.00			27,472.80	27,472.80
393.00	16,369.00	855.08		855.08-
394.00	54,586.97	2,855.31		2,855.31-
395.00		645.90		645.90-
396.00	239,917.65	2,348.88		2,348.88-
397.00	86,974.00	5,312.99		5,312.99-
	2,606,051.04	1,081,011.79	27,472.80	1,053,538.99-
2023 TRANSACTION YEAR				
354.20	35,075.68	39,512.59		39,512.59-
354.30	35,427.33	3,302.68		3,302.68-
354.40	73,609.96	79,825.08		79,825.08-
354.70	52,623.42	18,885.97		18,885.97-
355.00	12,583.74			
360.10	24,103.95	154,705.56		154,705.56-
361.10	436,647.10	252,567.65	1,568.86-	254,136.51-
361.20	18,524.95	15,746.08		15,746.08-
363.00	108,669.33	45,889.33		45,889.33-
371.00	123,278.47	93,374.30		93,374.30-
380.00	303,049.40	334,737.99		334,737.99-
381.00	1,880.11	162.32		162.32-
382.00	9,784.44	1,669.09		1,669.09-
390.00		1,272.03		1,272.03-
393.00		292.53		292.53-
394.00	26,821.81	375.56		375.56-
396.00	7,651.73	16,098.19		16,098.19-
	1,269,731.42	1,058,416.95	1,568.86-	1,059,985.81-

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2024 TRANSACTION YEAR				
354.20	24,432.87	125,446.74		125,446.74-
354.30	180,398.23	17,924.28		17,924.28-
354.40	886,316.99	7,466.40		7,466.40-
354.70		11,514.06		11,514.06-
355.00	15,128.76			
360.10	656,422.91	236,691.82		236,691.82-
361.10	620,072.10	569,301.62	2,680.84-	571,982.46-
361.20	134,904.54	91,243.10	207.28-	91,450.38-
363.00	192,118.28	201,813.99		201,813.99-
371.00	91,645.56	23,302.52		23,302.52-
380.00	366,272.15	265,587.38		265,587.38-
390.00	217,534.25	11,158.89		11,158.89-
393.00		4,663.29		4,663.29-
394.00	35,858.04	1,358.84		1,358.84-
395.00		4,172.24		4,172.24-
396.00	521,967.22	4,918.84		4,918.84-
397.00		5,740.67		5,740.67-
	3,943,071.90	1,582,304.68	2,888.12-	1,585,192.80-
TOTAL	10,664,469.91	6,554,624.14	24,631.03	6,529,993.11-

EXHIBIT NO. 11-E - DEPRECIATION STUDY
WASTEWATER SSS GENERAL OPERATIONS
AS OF JUNE 30, 2026

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

PENNSYLVANIA-AMERICAN WATER COMPANY

MECHANICSBURG, PENNSYLVANIA

WASTEWATER SSS GENERAL OPERATIONS

2026 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WASTEWATER PLANT
AS OF JUNE 30, 2026

Prepared by:

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

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

PENNSYLVANIA-AMERICAN WATER COMPANY

Mechanicsburg, Pennsylvania

WASTEWATER SSS GENERAL OPERATIONS

2026 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WASTEWATER PLANT
AS OF JUNE 30, 2026

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Mechanicsburg, Pennsylvania

Gannett Fleming
Valuation and Rate Consultants, LLC

300 Sterling Parkway, Suite 200
Mechanicsburg, PA 17050
717.763.7211

October 31, 2025

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

Attention Dominic DeGrazia
Director Rates and Regulatory

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to wastewater plant. The results of our study as of June 30, 2026 are presented in the attached report. The results of our study as of June 30, 2025 are presented in our report, "2025 Depreciation Study - Calculated Annual Depreciation Accruals Related to Wastewater Plant as of June 30, 2025." The same methods, procedures and estimates are used in both studies.

The attached report sets forth a description of the methods and procedures upon which the studies were based, the estimates of survivor curves, and the calculated annual depreciation as of June 30, 2026.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC



JOHN J. SPANOS
President



GLEN A. FRIEL
Assistant Project Manager

JJS:mle
084761.100

TABLE OF CONTENTS

PART I. INTRODUCTION I-1
Scope I-2
Basis of the Study I-3
Development of Net Original Cost I-3

PART II. ESTIMATION OF SURVIVOR CURVES II-1
Survivor Curves II-2
Iowa Type Curves II-3
Retirement Rate Method of Analysis II-9
Schedules of Annual Transactions in Plant Records II-10
Schedule of Plant Exposed to Retirement II-13
Original Life Table II-15
Smoothing the Original Survivor Curve II-17

PART III. SERVICE LIFE CONSIDERATIONS III-1
Field Trips III-2
Judgments III-3

PART IV. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION IV-1
Book Reserve IV-2
Group Depreciation Procedures IV-2
Single Unit of Property IV-3
Remaining Life Annual Accruals IV-3
Equal Life Group Procedure IV-3
Amortization of General Plant Accounts IV-5
Net Salvage IV-6

PART V. RESULTS OF THE STUDY V-1
Description of Summary Tabulations V-2
Description of Detailed Tabulations V-2
Table 1. Development of Net Original Cost as of June 30, 2026 ..... V-4
Table 2. Summary of Estimated Survivor Curve, Original Cost, Book Depreciation Reserve and Calculated Annual Depreciation Accruals Related to Wastewater Plant as of June 30, 2026 ..... V-5
Table 3. Bringforward to June 30, 2026 of Book Reserve as of June 30, 2025 ..... V-6
Table 4. Calculation of Depreciation Accruals for the Twelve Months Ended June 30, 2026 ..... V-7
Table 5. Amortization of Experienced and Estimated Net Salvage V-8

PART VI. SERVICE LIFE STATISTICS VI-1

TABLE OF CONTENTS, cont

PART VII. DETAILED DEPRECIATION CALCULATIONS VII-1
Cumulative Depreciated Original Cost VII-2
Net Utility Plant in Service VII-5

PART VIII. EXPERIENCED AND ESTIMATED NET SALVAGE VIII-1

PART I. INTRODUCTION

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS
DEPRECIATION STUDY
PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study for Pennsylvania-American Water Company to determine the annual depreciation accrual rates and amounts applicable to the original cost of wastewater plant as of June 30, 2026. The rates and amounts are based on the straight line remaining life method of depreciation. This report also describes the concepts, methods and judgments which underlie the recommended annual depreciation accrual rates related to wastewater plant in service as of June 30, 2026.

Part I, Introduction, contains statements with respect to the basis of the study and the development of net original cost. Part II, Estimation of Survivor Curves, presents descriptions of the considerations and methods used in the service life study. Part III, Service Life Considerations, presents the results of the average service life analysis. Part IV, Calculation of Annual and Accrued Depreciation, describes the procedures used in the calculation of group depreciation. Part V, Results of Study, presents summaries by depreciable group of annual depreciation accrual rates and amounts, as well as composite remaining lives. Part VI, Service Life Statistics, presents the statistical analysis of service life estimates, Part VII, Detailed Depreciation Calculations, presents the detailed tabulations of annual depreciation and Part VIII, Experienced and Estimated Net Salvage, presents the cost of removal and gross salvage recorded for the period 2021-2025.

BASIS OF THE STUDY

The purpose of the depreciation study was to determine the annual depreciation accruals applicable to the original cost of wastewater plant in service as of June 30, 2026. For most accounts, the straight line remaining life method using attained ages, the book depreciation reserve and estimated survivor curves, was the basis for the calculation of annual depreciation. For certain accounts, the annual and accrued amortization amounts were based on the age of the property and the selected amortization period.

The survivor curve estimates were based on judgment which incorporated (1) analyses of historical data related to wastewater property for all Pennsylvania-American Water Company Wastewater Operations; (2) consideration of the character, use and location of the property; (3) probable future events and management plans; and (4) a general knowledge of wastewater property lives. The use of Iowa type survivor curves is a generally-accepted method of estimating average service life when the actual lives of individual property units are dispersed.

DEVELOPMENT OF NET ORIGINAL COST

The original cost data used in this study were obtained from the Company's continuing property records and work order system which show in detail the original cost of the property including descriptions, locations and years of installation of property units. The net original cost was developed from the original cost data by deducting contributions in aid of construction. The development of net original cost by plant account is set forth in Table 1 on page V-4.

PART II. ESTIMATION OF SURVIVOR CURVES

PART II. ESTIMATION OF SURVIVOR CURVES

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

SURVIVOR CURVES

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

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

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

Iowa Type Curves

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

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

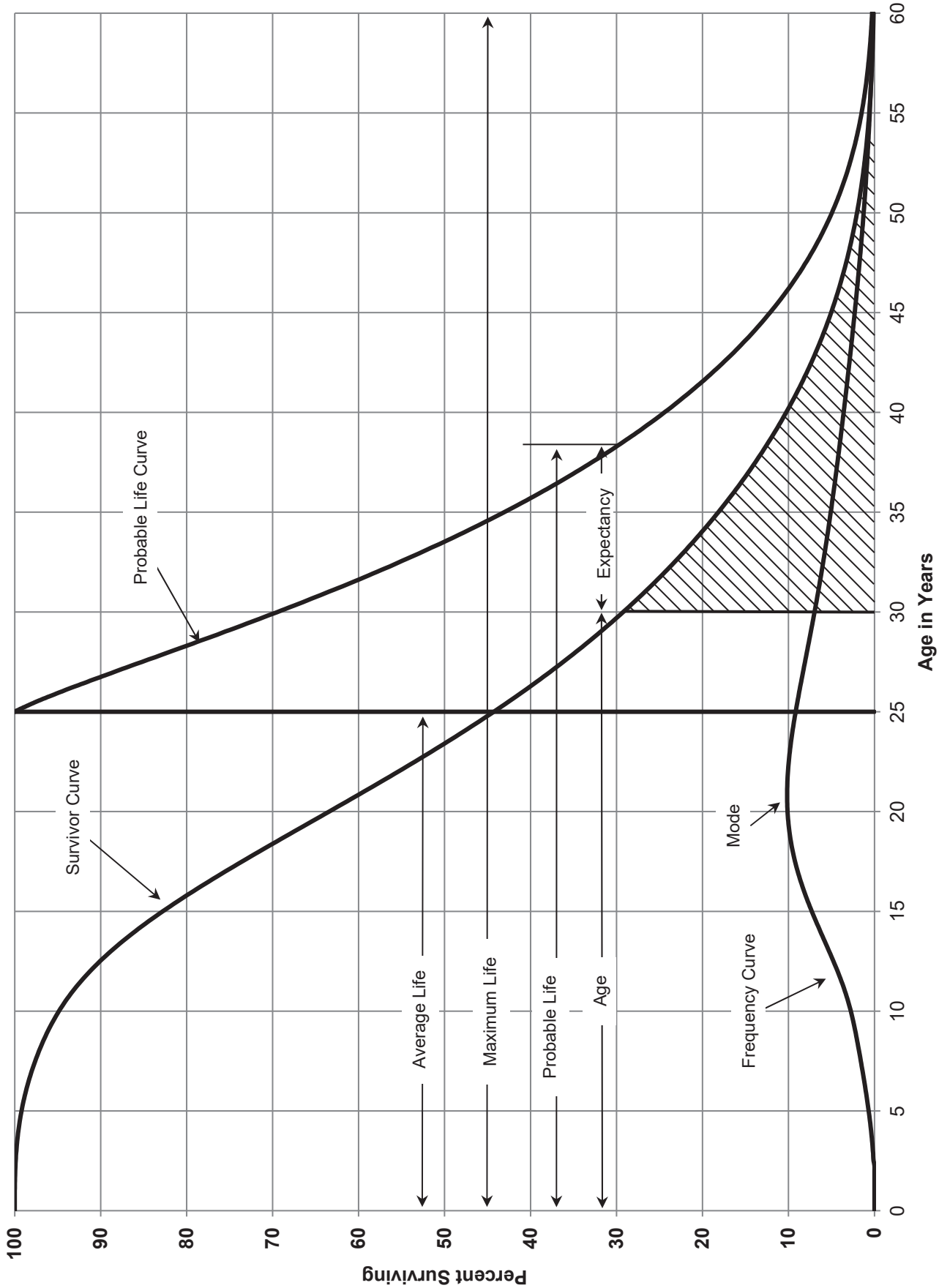


FIGURE 1. TYPICAL SURVIVOR CURVE AND DERIVED CURVES

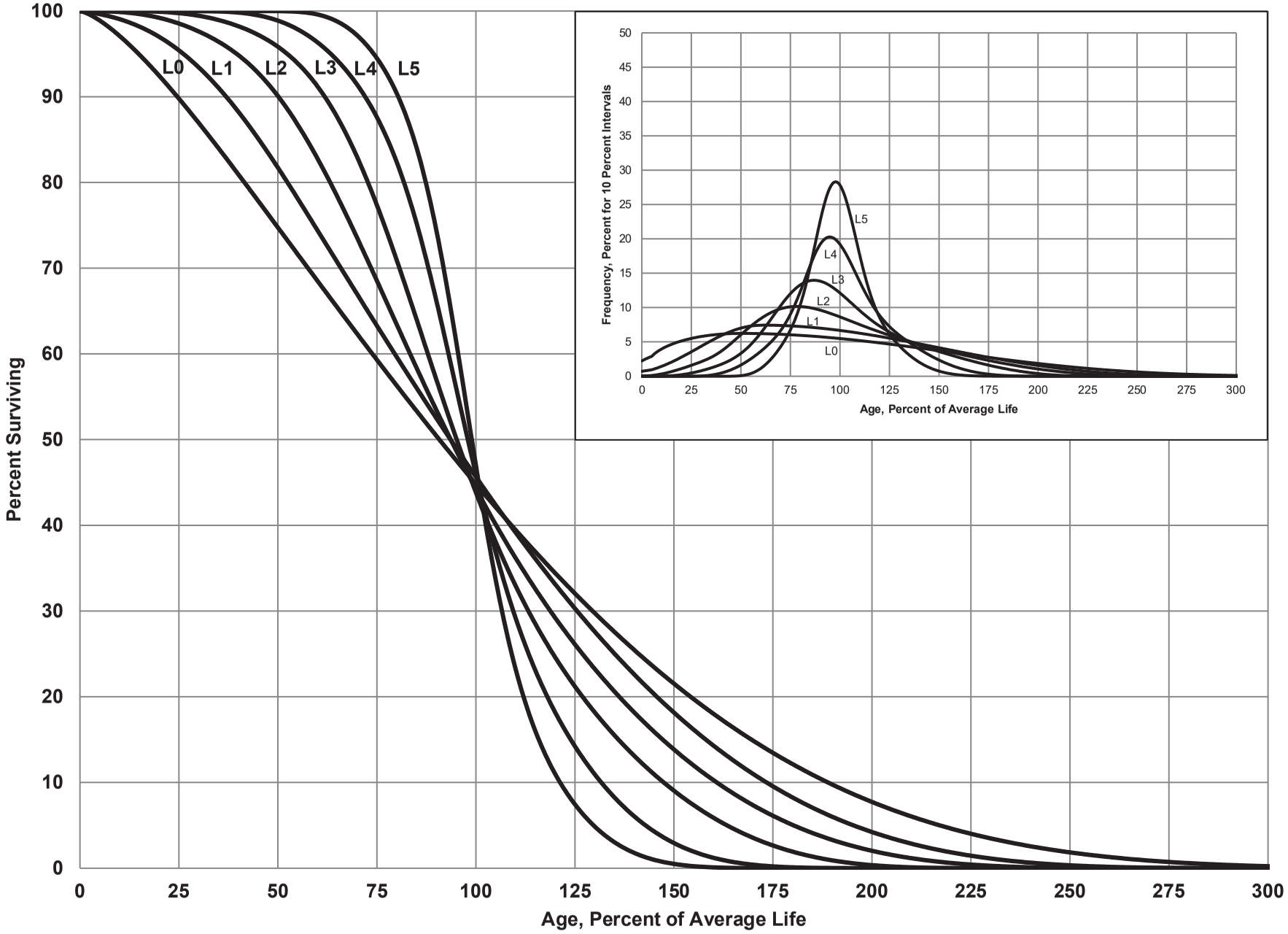


FIGURE 2. LEFT MODAL OR "L" IOWA TYPE SURVIVOR CURVES

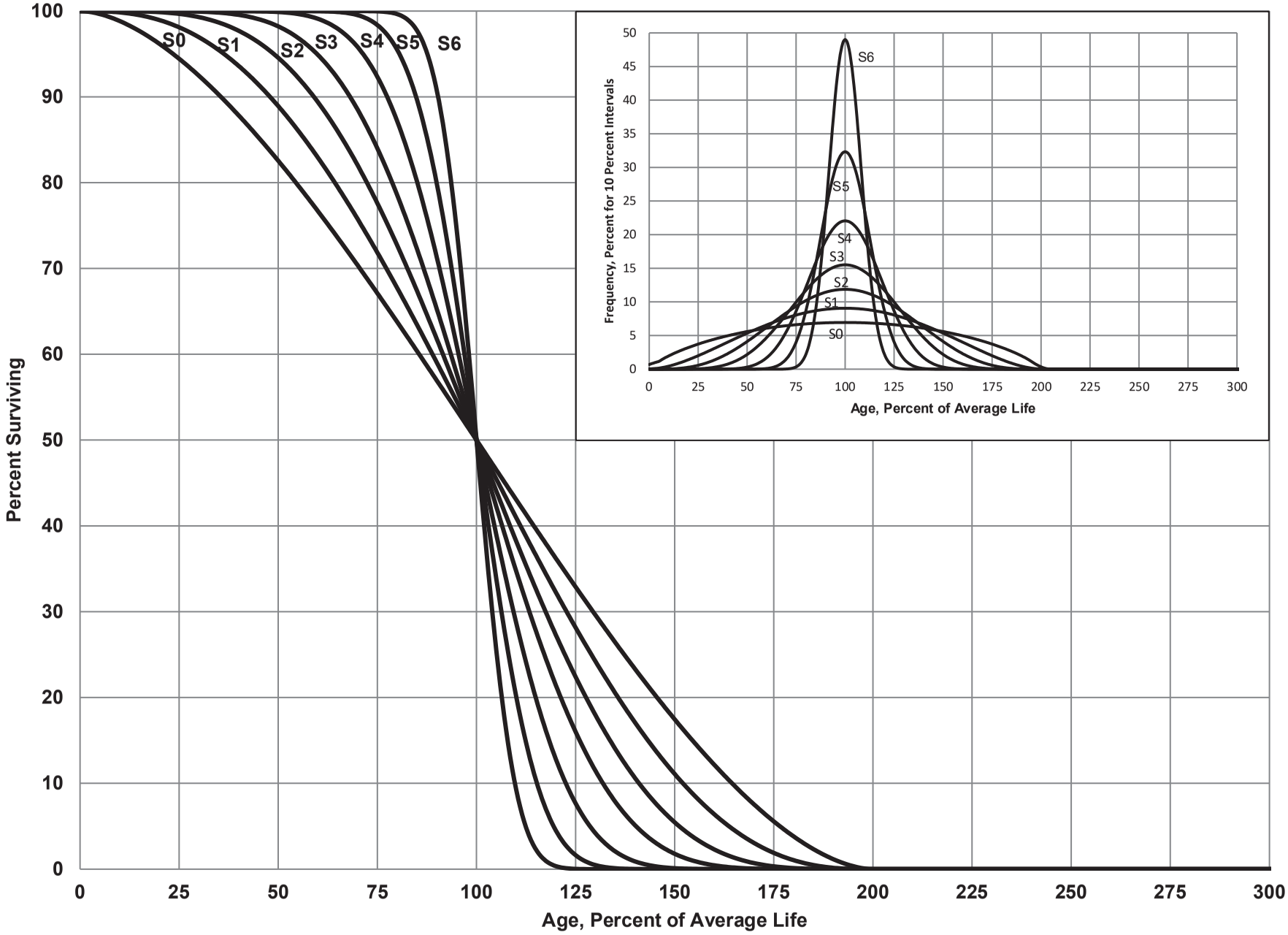


FIGURE 3. SYMMETRICAL OR "S" IOWA TYPE SURVIVOR CURVES

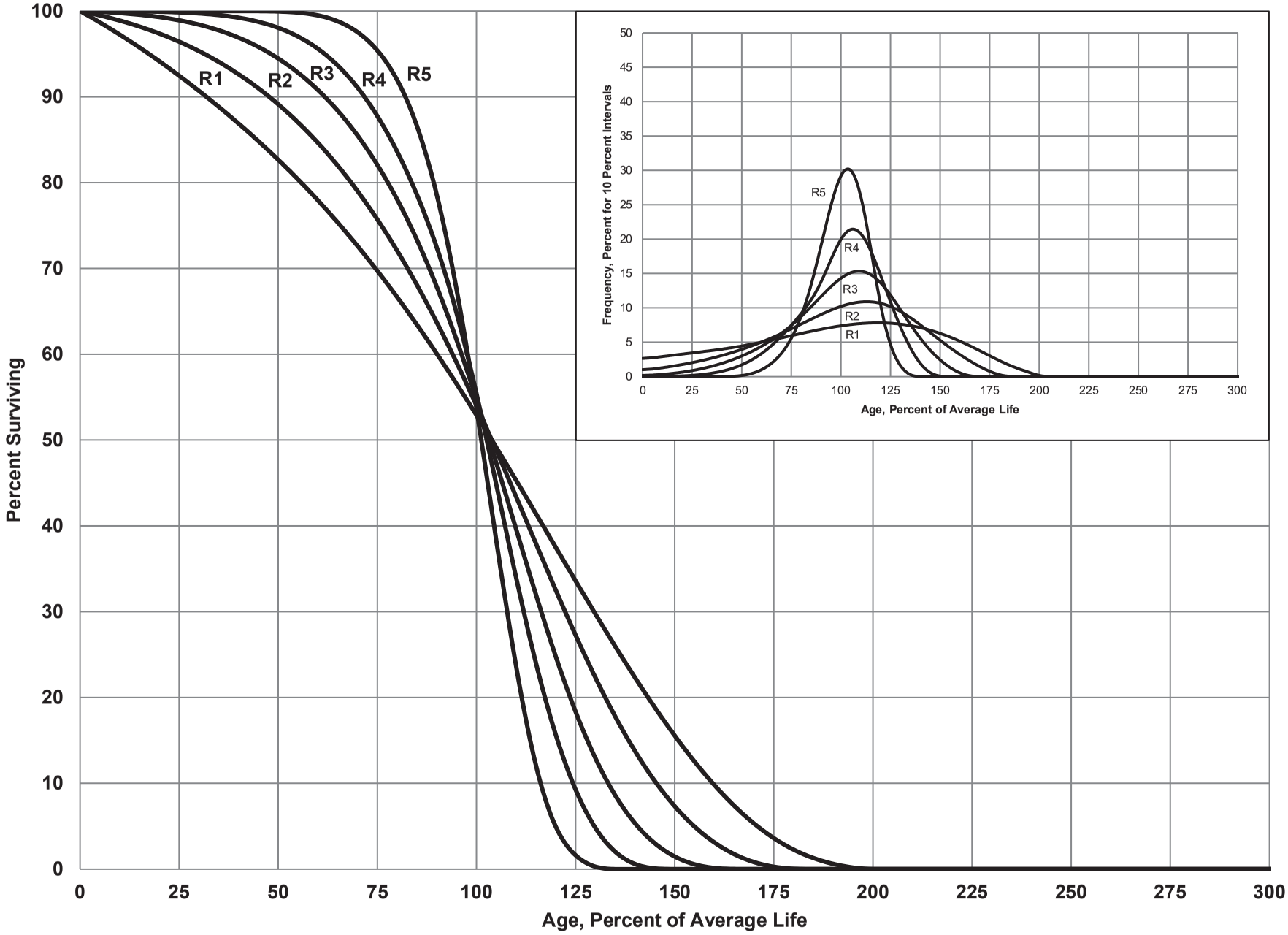


FIGURE 4. RIGHT MODAL OR "R" IOWA TYPE SURVIVOR CURVES

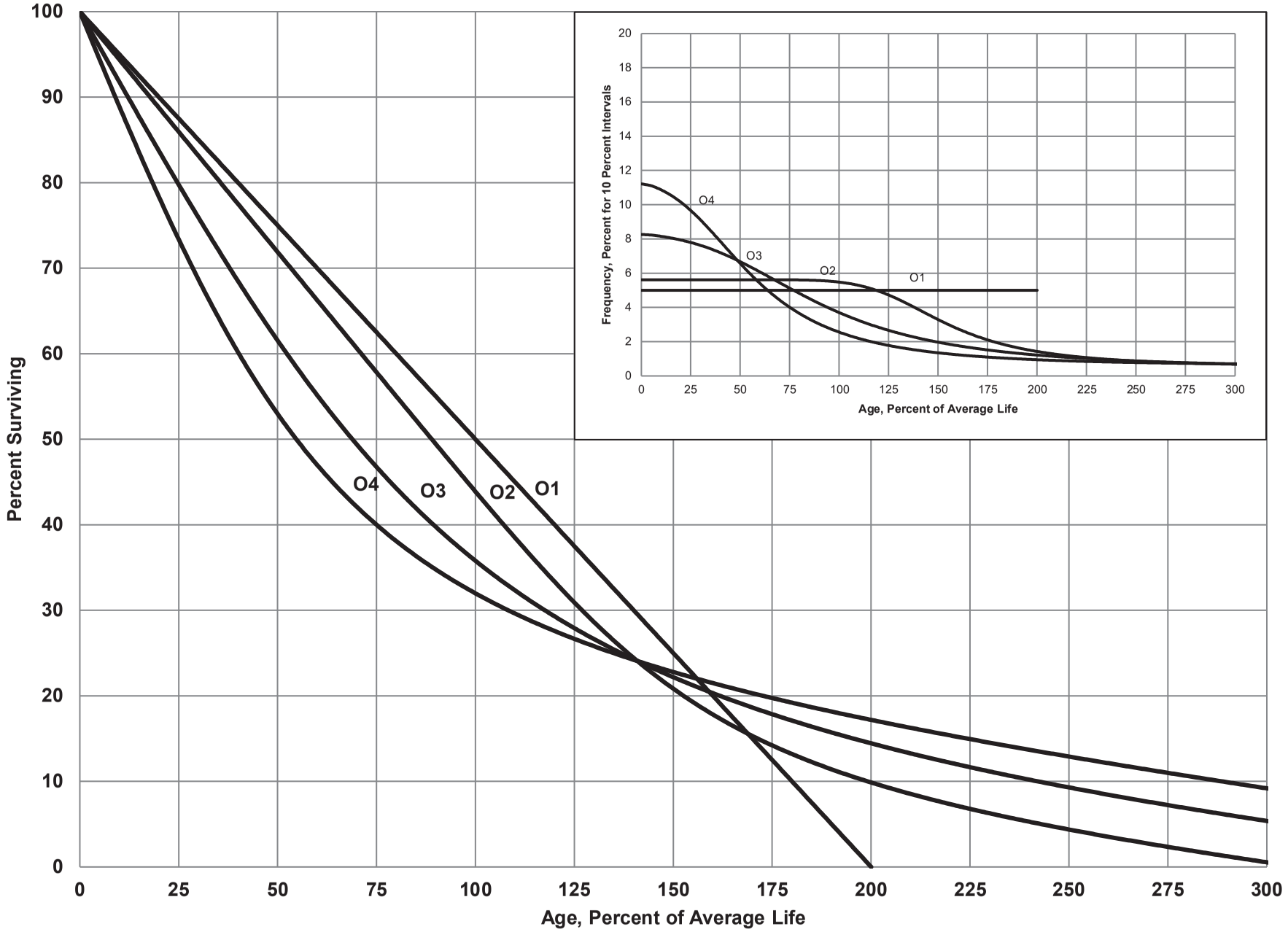


FIGURE 5. ORIGIN MODAL OR "O" IOWA TYPE SURVIVOR CURVES

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

Retirement Rate Method of Analysis

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

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

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

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

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

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

Schedules of Annual Transactions in Plant Records

The property group used to illustrate the retirement rate method is observed for the experience band 2015-2024 for which there were placements during the years 2010-2024. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, $10,000 of the dollars invested in 2010 were retired in 2015. The $10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of $143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2015 retirements of 2010 installations and ending with the 2024 retirements of the 2019 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

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

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2015-2024
SUMMARIZED BY AGE INTERVAL

Experience Band 2015-2024 Placement Band 2010-2024

Year Placed	Retirements, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2010	10	11	12	13	14	16	23	24	25	26	26	13½-14½
2011	11	12	13	15	16	18	20	21	22	19	44	12½-13½
2012	11	12	13	14	16	17	19	21	22	18	64	11½-12½
2013	8	9	10	11	11	13	14	15	16	17	83	10½-11½
2014	9	10	11	12	13	14	16	17	19	20	93	9½-10½
2015	4	9	10	11	12	13	14	15	16	20	105	8½-9½
2016		5	11	12	13	14	15	16	18	20	113	7½-8½
2017			6	12	13	15	16	17	19	19	124	6½-7½
2018				6	13	15	16	17	19	19	131	5½-6½
2019					7	14	16	17	19	20	143	4½-5½
2020						8	18	20	22	23	146	3½-4½
2021							9	20	22	25	150	2½-3½
2022								11	23	25	151	1½-2½
2023									11	24	153	½-1½
2024										13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606	

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2015-2024
SUMMARIZED BY AGE INTERVAL

Experience Band 2015-2024 Placement Band 2010-2024

Year Placed	Acquisitions, Transfers and Sales, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2010	-	-	-	-	-	-	60[a]	-	-	-	-	13½-14½
2011	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2012	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2013	-	-	-	-	-	-	-	(5)[b]	-	-	60	10½-11½
2014	-	-	-	-	-	-	-	6[a]	-	-	-	9½-10½
2015	-	-	-	-	-	-	-	-	-	-	(5)	8½-9½
2016		-	-	-	-	-	-	-	-	-	6	7½-8½
2017			-	-	-	-	-	-	-	-	-	6½-7½
2018				-	-	-	-	(12)[b]	-	-	-	5½-6½
2019					-	-	-	-	22[a]	-	-	4½-5½
2020						-	-	(19)[b]	-	-	10	3½-4½
2021							-	-	-	-	-	2½-3½
2022								-	-	(102)[c]	(121)	1½-2½
2023									-	-	-	½-1½
2024											-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)	

[a] Transfer Affecting Exposures at Beginning of Year

[b] Transfer Affecting Exposures at End of Year

[c] Sale with Continued Use

Parentheses Denote Credit Amount.

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

Schedule of Plant Exposed to Retirement

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2015 through 2024 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2020 are calculated in the following manner:

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

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
JANUARY 1 OF EACH YEAR 2015-2024
SUMMARIZED BY AGE INTERVAL

Experience Band 2015-2024 Placement Band 2010-2024

Year Placed	Exposures, Thousands of Dollars — Annual Survivors at the Beginning of the Year										Total at Beginning of Age Interval	Age Interval
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2010	255	245	234	222	209	195	239	216	192	167	167	13½-14½
2011	279	268	256	243	228	212	194	174	153	131	323	12½-13½
2012	307	296	284	271	257	241	224	205	184	162	531	11½-12½
2013	338	330	321	311	300	289	276	262	242	226	823	10½-11½
2014	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
2015	420[a]	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2016		460[a]	455	444	432	419	405	390	374	356	1,952	7½-8½
2017			510[a]	504	492	479	464	448	431	412	2,463	6½-7½
2018				580[a]	574	561	546	530	501	482	3,057	5½-6½
2019					660[a]	653	639	623	628	609	3,789	4½-5½
2020						750[a]	742	724	685	663	4,332	3½-4½
2021							850[a]	841	821	799	4,955	2½-3½
2022								960[a]	949	926	5,719	1½-2½
2023									1,080[a]	1,069	6,579	½-1½
2024										1,220[a]	7,490	0-½
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780	

[a]Additions during the year

For the entire experience band 2015-2024, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

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

Original Life Table

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

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

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

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

Experience Band 2015-2024 Placement Band 2010-2024

(Exposure and Retirement Amounts are in Thousands of Dollars)

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

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.
Column 3 from Schedule 1, Column 12, Retirements for Each Year.
Column 4 = Column 3 Divided by Column 2.
Column 5 = 1.0000 Minus Column 4.
Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

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

Smoothing the Original Survivor Curve

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

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

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

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

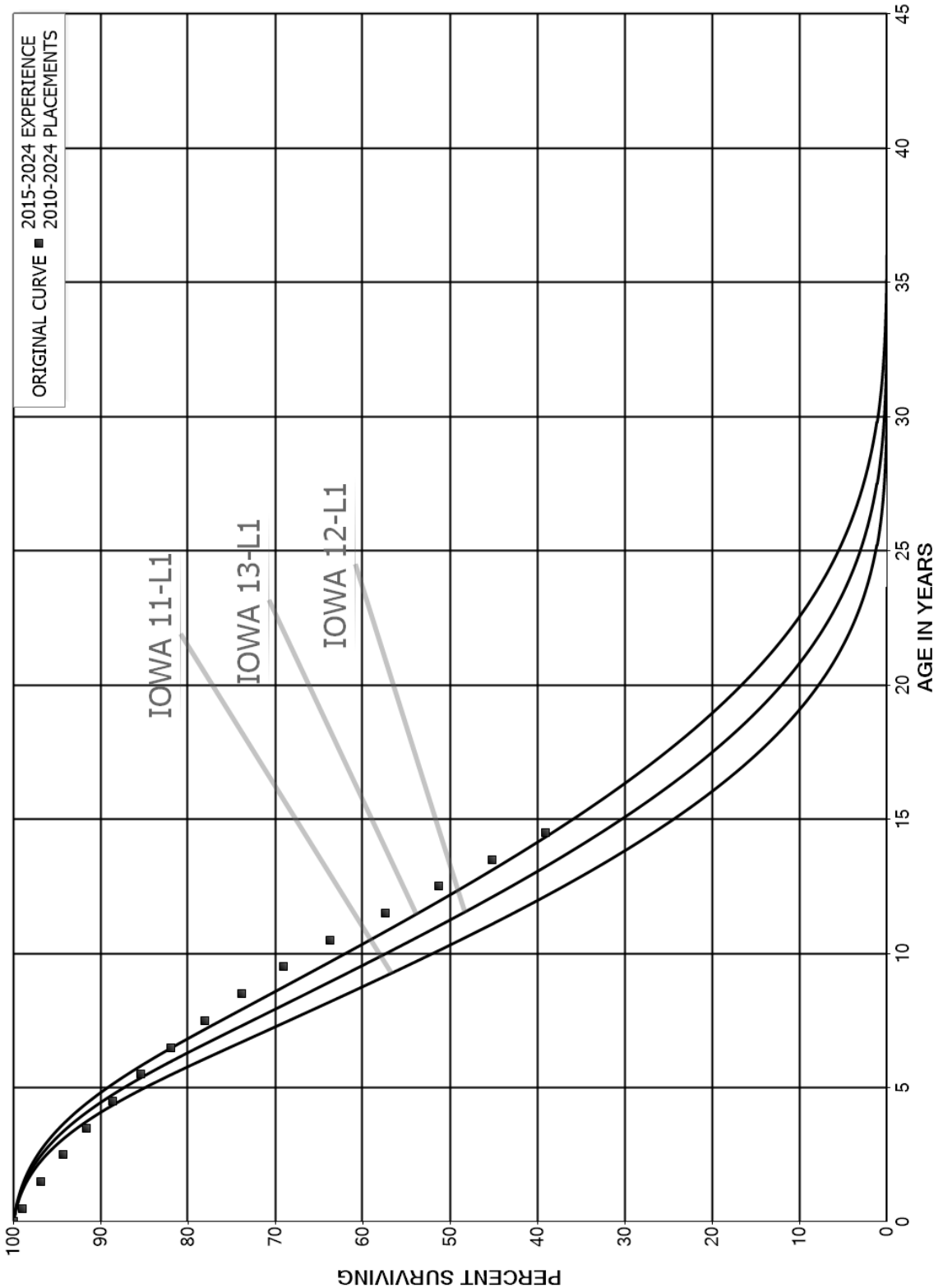


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

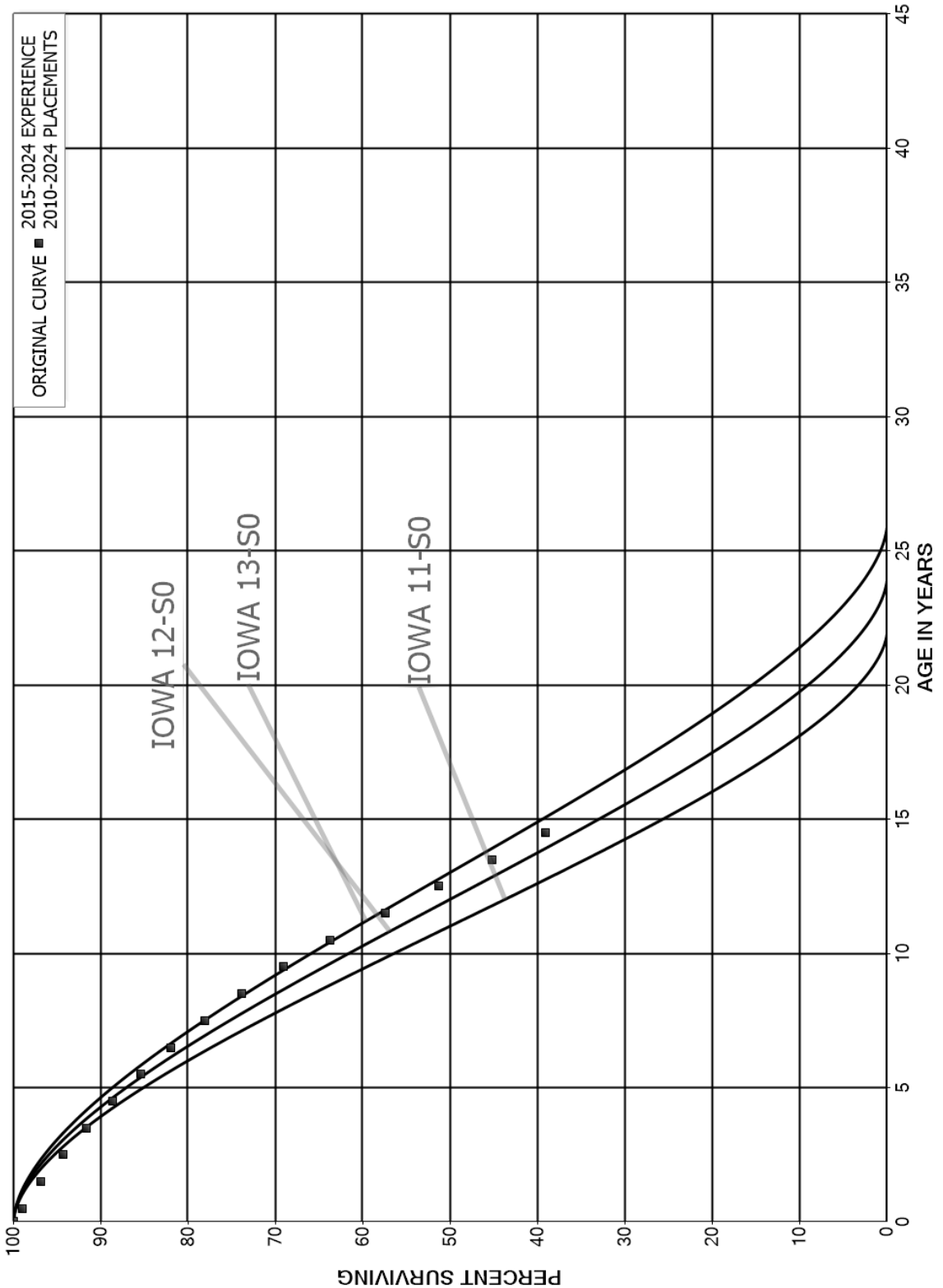


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

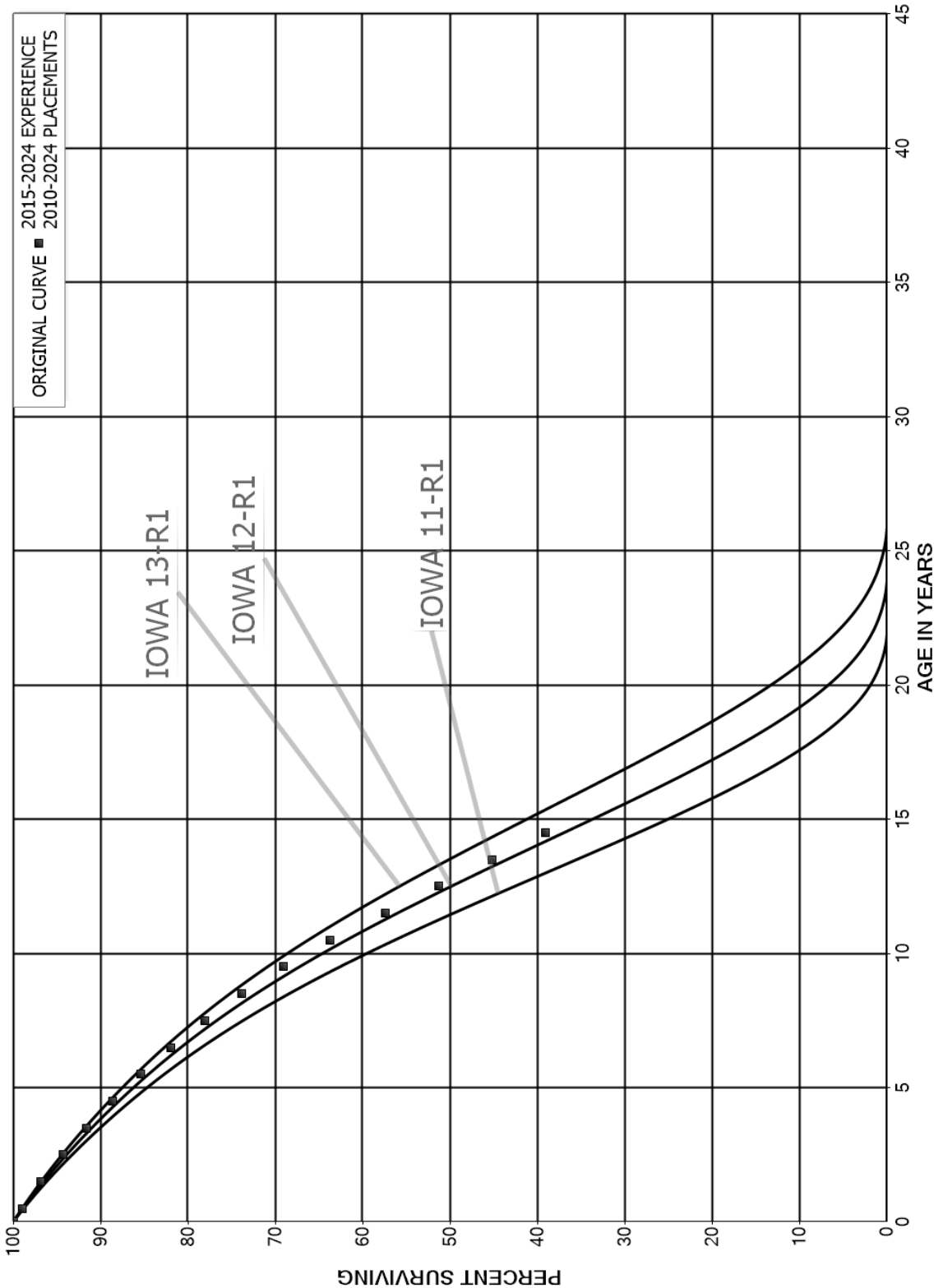
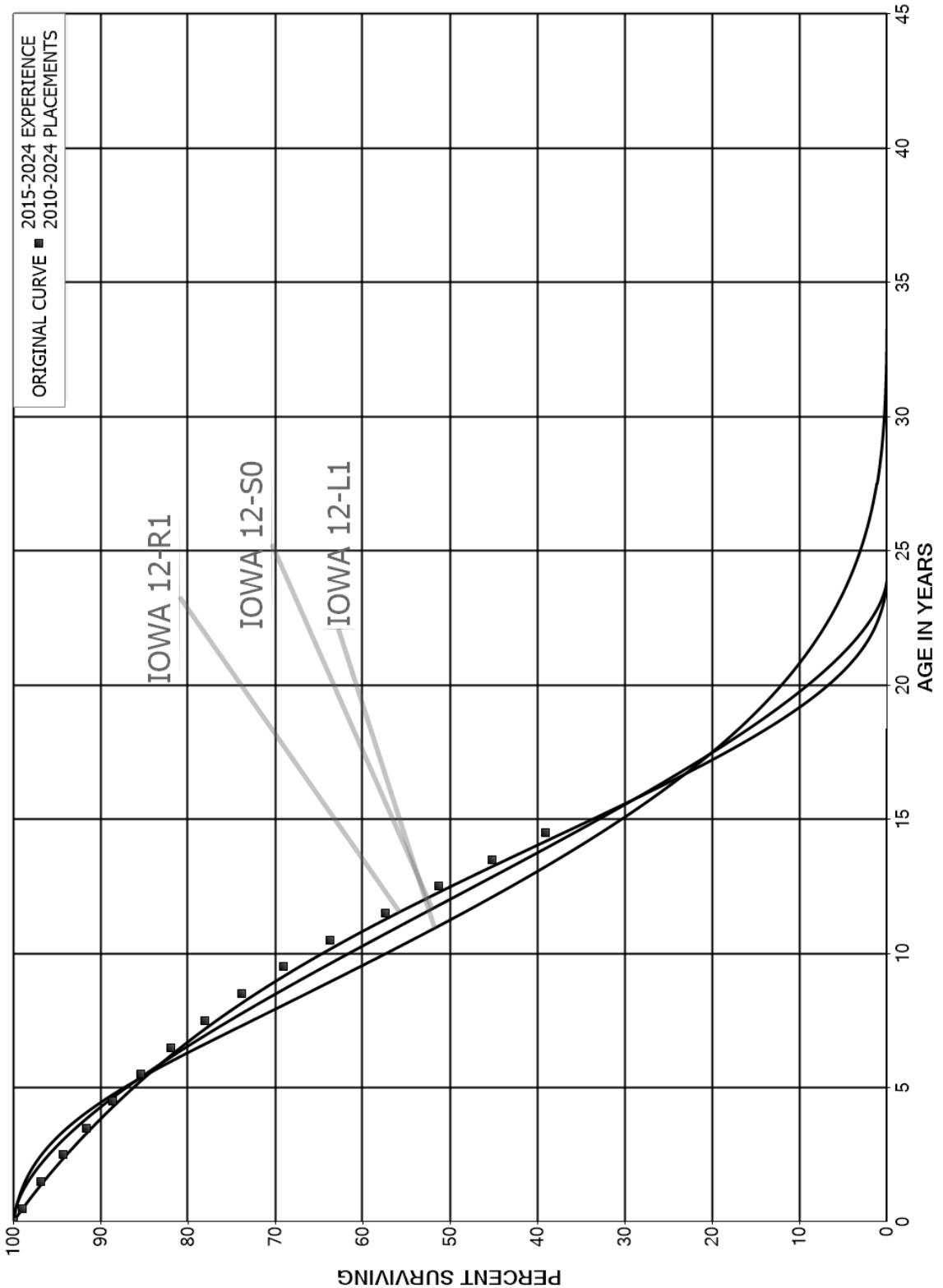


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

FIELD TRIPS

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

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

September 14, 2016
- Blue Mountain Lake Wastewater Plant
- Winona Lake Lift Station
- Saw Creek Wastewater Plant
- Marcel Lake Wastewater Plant
- Pocono Wastewater Plant

September 6, 2016
- Clarion Wastewater Plant
- Paint Elk Wastewater Plant
- Shippensville Wastewater Plant

September 1, 2016
- Franklin Wastewater Plant
- Hamilton Ban Pump Station
- Franklin Sand Mound Facility
- Fairview North Wastewater Plant
- South Fairview Wastewater Plant

March 16, 2010
- Coatesville Wastewater Plant
- Lehman Pike Wastewater Plant
- Winona Lake Lift Station

July 28, 2008
- Claysville Treatment Plant

Judgments. The survivor curve estimates were based on judgment which considered factors including statistical analyses of retirements, Company policies and outlook as determined during discussions with management, and survivor curve estimates from previous studies of the predecessor wastewater systems, as well as other wastewater companies. For depreciable groups which consist of numerous similar items of property, the distribution of the lives of the units in the group was judged on the basis of an average survival pattern for the entire group.

Account 363.00, Services, is used to illustrate the manner in which the study was conducted for the accounts in the preceding list. Aged plant accounting data have been compiled for the years through 2019. These data have been coded according to account or property group, type of transaction, year in which the transaction took place, and year in which the utility plant was placed in service. The retirements, other plant transactions and plant additions were analyzed by the retirement rate method.

The survivor curve estimate for this account is the 47-R3 and is based on the statistical indication for the period 1999-2019. The 47-R3 is a good fit of the significant portion of the original survivor curve as set forth on page VI-25, is consistent with management outlook for a continuation of the historical experience and is within the typical service life range of 40 to 55 years for services.

The amortization periods selected for general plant Accounts 390.00, 392.00, 393.00, 394.00, 396.00, 397.00 and 398.00 are discussed in the section, “Amortization of General Plant Accounts.”

PART IV. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

PART IV. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

BOOK RESERVE

The book reserve as of June 30, 2025, is the result of a bringforward of the book reserves established by the Commission for all Wastewater SSS Operations systems. The projected book reserve as of June 30, 2026, is a bringforward of the June 30, 2025 book reserve based on projected accruals, retirements, cost of removal, gross salvage and other credits.

GROUP DEPRECIATION PROCEDURES

A group procedure for depreciation is appropriate when considering more than a single item of property. Normally the items within a group do not have identical service lives but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group. In the average service life procedure, the rate of annual depreciation is based on the average life or average remaining life of the group, and this rate is applied to the surviving balances of the group's cost. A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life.

Single Unit of Property

The calculation of straight line depreciation for a single unit of property is straightforward. For example, if a $1,000 unit of property attains an age of four years and has a life expectancy of six years, the annual accrual over the total life is:

$$\frac{\$1{,}000}{(4 + 6)} = \$100 \text{ per year.}$$

The accrued depreciation is:

$$\$1{,}000\left(1 - \frac{6}{10}\right) = \$400.$$

Remaining Life Annual Accruals

For the purpose of calculating remaining life accruals as of June 30, 2026, the depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation follow. The detailed calculations as of June 30, 2026, are set forth in the Results of Study section of the report.

Equal Life Group Procedure

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

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

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

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

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

or

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

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

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

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

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

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

AMORTIZATION OF GENERAL PLANT ACCOUNTS

In order to use a more efficient and cost effective accounting process for equipment recorded in general plant Accounts 390.00, 392.00, 393.00, 394.00, 396.00, 397.00 and 398.00, amounts capitalized in these accounts are amortized rather than depreciated. Amortization as defined in the Uniform System of Accounts is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized.

The primary reasons for the amortization of certain general plant accounts are that the effort required to unitize additions, periodically inventory equipment and determine amounts to be retired for equipment recorded in these accounts is disproportionate to the original cost of the equipment when compared to other wastewater plant accounts.

Accounting for such equipment using an amortization concept consists of capitalization of amounts to these accounts based on the same criteria as used previously under depreciation accounting, amortization of the asset over a fixed period, retirement of the equipment at the end of the amortization period and recognition of any net salvage related to disposition of equipment in these accounts as a gain or loss. For equipment in these accounts that was placed in service prior to implementation of amortization accounting, the net book value by vintage amortized over the remaining amortization period specified for each account and the original cost will be retired at the end of this period.

The amortization periods selected for each account or subaccount are based on a review of the existing depreciation rates for the accounts, typical service lives used for

each type of equipment and a consideration of the period during which it is anticipated that most of the benefit of the equipment will be realized. The amortization periods are as follows:

Account Number	Description	Amortization Period, Years
390.00	Office Furniture and Equipment	20
392.00	Stores Equipment	25
393.00	Tools, Shop and Garage Equipment	20
394.00	Laboratory Equipment	15
396.00	Communication Equipment	15
397.00	Miscellaneous Equipment	15
398.00	Other Tangible Plant	25

NET SALVAGE

Experienced net salvage is incorporated in the results of the study as it was reported on the Company's books and records for the period January 1, 2021 through June 30, 2025, and estimated for the period July 1, 2025 through December 31, 2025. The calculation of the amortization is shown in Table 5 on page V-8. The amounts of salvage and removal cost by account for each year are set forth in the section beginning on page VIII-2.

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

PART V. RESULTS OF STUDY

PART V. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Table 1 presents the development of the net original cost used in the study. The results of the depreciation study are summarized in Table 2 which sets forth, by depreciable group, the estimated survivor curve, calculated annual accruals and book reserve related to net original cost and the annual amortization of net salvage. Table 3 presents the bringforward to June 30, 2026 of the book reserve as of June 30, 2025. Table 4 sets forth the calculation of estimated depreciation accruals for the twelve months ended June 30, 2026. Table 5 presents the amortization of experienced and estimated net salvage, by account, based on the five-year period, 2021-2025. The total amortization amount is incorporated in the total annual accrual in Table 2.

DESCRIPTION OF DETAILED TABULATIONS

Supporting statistical data for the estimates of average service lives and survivor curves, the annual depreciation calculations, and gross salvage and cost of removal for the years 2021-2025 are presented in three sections.

The section beginning on page VI-2 sets forth, for each depreciable group analyzed by the retirement rate method, a chart depicting the original and estimated survivor curves followed by a tabular presentation of the original life table plotted on the chart. A cumulative summary, by year installed, for utility plant and the supporting data for the original cost depreciation calculations are presented in the section beginning on page VII-3. The tabulations of experienced and estimated net salvage, by year and account for the five-year period 2021-2025, are presented in the section beginning on

page VIII-2.

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

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

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

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

TABLE 1. DEVELOPMENT OF NET ORIGINAL COST AS OF JUNE 30, 2026

DEPRCIABLE GROUP	ORIGINAL COST AS OF JUNE 30, 2026	- CUSTOMER ADVANCES	- CONTRIBUTIONS IN AID OF CONSTRUCTION	- EXCLUDED PROPERTY	= NET ORIGINAL COST AS OF JUNE 30, 2026
(1)	(2)	(3)	(4)	(5)	(6)
DEPRECIABLE PLANT					
354.20 STRUCTURES AND IMPROVEMENTS - COLLECTION	12,274,079.27				12,274,079.27
354.30 STRUCTURES AND IMPROVEMENTS - SPP	31,680,540.73		2,734,528.70		28,946,012.03
354.40 STRUCTURES AND IMPROVEMENTS - TDP	298,397,719.89		1,853,012.73		296,544,707.16
354.70 STRUCTURES AND IMPROVEMENTS - GENERAL	8,027,454.53				8,027,454.53
355.00 POWER GENERATION EQUIPMENT	7,282,511.54		144,517.16		7,137,994.38
360.10 COLLECTION SEWERS - FORCE MAINS	59,022,239.67	1,407,095.99	11,251,126.61		46,364,017.07
361.10 COLLECTION SEWERS - GRAVITY MAINS	275,236,048.92	133,423.53	21,007,435.37		254,095,190.02
361.20 MANHOLES	52,087,181.62		4,387,312.76		47,699,868.86
363.00 SERVICES	72,515,732.99	2,592.15	7,680,275.18		64,832,865.66
364.00 FLOW MEASURING DEVICES	739,472.14		14,726.81		724,745.33
365.00 FLOW MEASURING INSTALLATIONS	272,564.04				272,564.04
370.00 RECEIVING WELLS	677,388.38				677,388.38
371.00 PUMPING EQUIPMENT	20,459,302.59		66,626.22		20,392,676.37
380.00 TREATMENT EQUIPMENT	154,148,954.40		2,200,080.47		151,948,873.93
381.00 PLANT SEWERS	6,654,795.80		30,192.33		6,624,603.47
382.00 OUTFALL SEWER LINES	626,995.68				626,995.68
389.10 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES	2,659,061.06				2,659,061.06
390.00 OFFICE FURNITURE AND EQUIPMENT	3,634,696.61				3,634,696.61
391.00 TRANSPORTATION EQUIPMENT	4,786,160.89				4,786,160.89
392.00 STORES EQUIPMENT	107,351.44				107,351.44
393.00 TOOLS, SHOP AND GARAGE EQUIPMENT	1,663,555.92				1,663,555.92
394.00 LABORATORY EQUIPMENT	863,405.82				863,405.82
395.00 POWER OPERATED EQUIPMENT	437,100.33		10,000.00		427,100.33
396.00 COMMUNICATION EQUIPMENT	4,157,903.97				4,157,903.97
397.00 MISCELLANEOUS EQUIPMENT	1,900,657.53		29,000.00		1,871,657.53
398.00 OTHER TANGIBLE PLANT	2,515,100.48				2,515,100.48
TOTAL DEPRECIABLE PLANT	**1,022,827,976.24**	**1,543,111.67**	**51,408,834.34**	**0.00**	**969,876,030.23**
NONDEPRECIABLE PLANT					
352.00 FRANCHISES	221,139.78				221,139.78
353.20 LAND AND LAND RIGHTS - COLLECTION	4,546,563.02				4,546,563.02
353.30 LAND AND LAND RIGHTS - SPP	254,944.62				254,944.62
353.40 LAND AND LAND RIGHTS - TDP	11,061,780.48		125,000.00		10,936,780.48
TOTAL NONDEPRECIABLE PLANT	**16,084,427.90**	**0.00**	**125,000.00**	**0.00**	**15,959,427.90**
TOTAL UTILITY PLANT	**1,038,912,404.14**	**1,543,111.67**	**51,533,834.34**	**0.00**	**985,835,458.13**

PENNSYLVANIA AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE, AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF JUNE 30, 2026

	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF JUNE 30, 2026	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)
	DEPRECIABLE PLANT							
354.20	STRUCTURES AND IMPROVEMENTS - COLLECTION	45-R3	12,274,079.27	648,304	11,625,775	325,386	2.65	35.7
354.30	STRUCTURES AND IMPROVEMENTS - SPP	55-S0	28,946,012.03	8,083,706	20,862,306	664,164	2.29	31.4
354.40	STRUCTURES AND IMPROVEMENTS - TDP	55-S0	296,544,707.16	101,958,645	194,586,062	7,278,198	2.45	26.7
354.70	STRUCTURES AND IMPROVEMENTS - GENERAL	35-S1	8,027,454.53	2,368,525	5,658,930	236,730	2.95	23.9
355.00	POWER GENERATING EQUIPMENT	35-S0.5	7,137,994.38	3,800,401	3,337,593	169,492	2.37	19.7
360.10	COLLECTION SEWERS - FORCE MAINS	75-R3	46,364,017.07	7,998,825	38,365,192	754,617	1.63	50.8
361.10	COLLECTION SEWERS - GRAVITY MAINS	80-R2.5	254,095,190.02	54,982,334	199,112,856	4,250,909	1.67	46.8
361.20	MANHOLES	50-S2.5	47,699,868.86	15,235,074	32,464,795	1,912,081	4.01	17.0
363.00	SERVICES	47-R3	64,832,865.66	27,613,021	37,219,845	2,055,036	3.17	18.1
364.00	FLOW MEASURING DEVICES	15-L2.5	724,745.33	511,642	213,103	38,875	5.36	5.5
365.00	FLOW MEASURING INSTALLATIONS	25-S2	272,564.04	272,455	109	12	0.00	9.1
370.00	RECEIVING WELLS	50-R3	677,388.38	90,120	587,268	16,237	2.40	36.2
371.00	PUMPING EQUIPMENT	30-S0.5	20,392,676.37	4,546,419	15,846,257	916,525	4.49	17.3
380.00	TREATMENT EQUIPMENT	35-S1.5	151,948,873.93	38,413,871	113,535,003	6,241,059	4.11	18.2
381.00	PLANT SEWERS	50-R3	6,624,603.47	1,996,641	4,627,962	150,714	2.28	30.7
382.00	OUTFALL SEWER LINES	50-R3	626,995.68	273,844	353,152	13,242	2.11	26.7
389.10	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES	20-S2.5	2,659,061.06	657,026	2,002,035	136,857	5.15	14.6
390.00	OFFICE FURNITURE AND EQUIPMENT	20-SQ	3,634,696.61	426,356	3,208,341	190,354	5.24	16.9
391.00	TRANSPORTATION EQUIPMENT	14-L4	4,786,160.89	1,737,049	3,049,112	381,084	7.96	8.0
392.00	STORES EQUIPMENT	25-SQ	107,351.44	47,013	60,338	4,411	4.11	13.7
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	1,663,555.92	531,316	1,132,240	80,114	4.82	14.1
394.00	LABORATORY EQUIPMENT	15-SQ	863,405.82	240,081	623,325	91,306	10.58	6.8
395.00	POWER OPERATED EQUIPMENT	22-R2	427,100.33	296,921	130,179	12,151	2.84	10.7
396.00	COMMUNICATION EQUIPMENT	15-SQ	4,157,903.97	1,218,856	2,939,048	292,801	7.04	10.0
397.00	MISCELLANEOUS EQUIPMENT	15-SQ	1,871,657.53	653,562	1,218,096	109,736	5.86	11.1
398.00	OTHER TANGIBLE PLANT	25-SQ	2,515,100.48	57,987	2,457,113	99,372	3.95	24.7
	TOTAL DEPRECIABLE PLANT		**969,876,030.23**	**274,659,994**	**695,216,035**	**26,421,463**	**2.72**	
	NONDEPRECIABLE PLANT							
352.00	FRANCHISES		221,139.78					
353.20	LAND AND LAND RIGHTS - COLLECTION		4,546,563.02					
353.30	LAND AND LAND RIGHTS - SPP		254,944.62					
353.40	LAND AND LAND RIGHTS - TDP		10,936,780.48					
	TOTAL NONDEPRECIABLE PLANT		**15,959,427.90**					
	AMORTIZATION OF NET SALVAGE					**1,269,836**		
	TOTAL UTILITY PLANT		**985,835,458.13**	**274,659,994**	**695,216,035**	**27,691,299**		

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

TABLE 3. BRINGFORWARD TO JUNE 30, 2026, OF BOOK RESERVE AS OF JUNE 30, 2025

ACCOUNT	BOOK RESERVE BALANCE AS OF 6/30/2025		PROJECTED DEPRECIATION ACCRUALS		PROJECTED RETIREMENTS		PROJECTED COST OF REMOVAL		PROJECTED SALVAGE		ADJUSTMENTS		PROJECTED BOOK RESERVE BALANCE AS OF 6/30/2026
(1)	(2)	+	(3)	-	(4)	-	(5)	+	(6)	+	(7)	=	(8)
354.20	312,584		373,487		30,705		7,062						648,304
354.30	7,370,714		712,992										8,083,706
354.40	94,423,146		7,535,499										101,958,645
354.70	2,157,788		251,824		18,508		22,579						2,368,525
355.00	3,626,914		174,351		720		144						3,800,401
360.10	7,107,476		926,082		21,844		12,888						7,998,825
361.10	51,794,484		4,571,694		875,851		507,993						54,982,334
361.20	13,274,354		2,132,669		97,698		74,251						15,235,074
363.00	26,169,414		2,162,811		455,193		264,012						27,613,021
364.00	464,534		47,108										511,642
365.00	272,428		27										272,455
370.00	73,795		16,325										90,120
371.00	3,532,970		1,061,964		28,538		19,977						4,546,419
380.00	31,734,072		6,778,420		73,598		25,023						38,413,871
381.00	1,844,887		151,754										1,996,641
382.00	260,030		13,814										273,844
389.10	519,818		137,208										657,026
390.00	235,095		194,472		3,211								426,356
391.00	1,347,338		389,711										1,737,049
392.00	42,601		4,412										47,013
393.00	462,743		83,748		15,175								531,316
394.00	200,467		98,683		59,069								240,081
395.00	283,059		13,862										296,921
396.00	1,071,678		298,947		151,770								1,218,856
397.00	546,961		112,871		6,270								653,562
398.00	2,342		55,645										57,987
TOTAL	**249,131,690**		**28,300,380**		**1,838,148**		**933,929**		**0**		**0**		**274,659,994**

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

TABLE 4. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED JUNE 30, 2026

ACCOUNT	NET ORIGINALCOST AS OF 6/30/2025	NET ORIGINALCOST AS OF 6/30/2026	ACCRUAL RATE	AVERAGE ACCRUALS	AMORTIZATION OF NET SALVAGE	PROJECTED DEPRECIATION ACCRUALS
(1)	(2)	(3)	(4)	(5)=([(2)+(3)]/2)*(4)	(6)	(7)=(5)+(6)
354.20	12,016,749.05	12,274,079.27	2.68	325,497	47,990	373,487
354.30	28,946,012.03	28,946,012.03	2.36	683,126	29,866	712,992
354.40	296,544,707.16	296,544,707.16	2.53	7,502,581	32,918	7,535,499
354.70	7,871,325.63	8,027,454.53	2.95	234,507	17,317	251,824
355.00	6,988,714.38	7,137,994.38	2.42	170,933	3,418	174,351
360.10	45,008,591.35	46,364,017.07	1.65	753,824	172,258	926,082
361.10	246,456,920.24	254,095,190.02	1.68	4,204,638	367,056	4,571,694
361.20	46,678,362.79	47,699,868.86	4.41	2,081,040	51,629	2,132,669
363.00	59,642,112.06	64,832,865.66	3.28	2,041,390	121,421	2,162,811
364.00	724,745.33	724,745.33	6.50	47,108		47,108
365.00	272,564.04	272,564.04	0.01	27		27
370.00	677,388.38	677,388.38	2.41	16,325		16,325
371.00	19,996,810.70	20,392,676.37	4.72	953,192	108,772	1,061,964
380.00	151,351,732.47	151,948,873.93	4.26	6,460,303	318,117	6,778,420
381.00	6,624,603.47	6,624,603.47	2.29	151,703	51	151,754
382.00	626,995.68	626,995.68	2.15	13,480	334	13,814
389.10	2,659,061.06	2,659,061.06	5.16	137,208		137,208
390.00	3,637,907.60	3,634,696.61	5.26	191,269	3,203	194,472
391.00	4,736,843.89	4,786,160.89	8.30	395,205	(5,494)	389,711
392.00	107,351.44	107,351.44	4.11	4,412		4,412
393.00	1,532,894.12	1,663,555.92	5.13	81,989	1,759	83,748
394.00	879,510.71	863,405.82	11.10	96,732	1,951	98,683
395.00	427,100.33	427,100.33	3.02	12,898	964	13,862
396.00	4,254,548.76	4,157,903.97	6.86	288,547	10,400	298,947
397.00	1,857,093.77	1,871,657.53	5.84	108,880	3,991	112,871
398.00	14,231.50	2,515,100.48	4.40	55,645		55,645
TOTAL	**950,534,877.94**	**969,876,030.23**		**27,012,459**	**1,287,921**	**28,300,380**

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

TABLE 5. CALCULATION OF AVERAGE NET SALVAGE ACCRUAL FOR THE YEAR 2026

EXPERIENCED AND ESTIMATED NET SALVAGE

	2021		2022		2023		2024		ACTUAL AND PROJECTED 2025			
ACCOUNT	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	NET SALVAGE	SALVAGE ACCRUAL
(1)	(2) -	(3) +	(4) -	(5) +	(6) -	(7) +	(8) -	(9) +	(10) -	(11) =	(12)*	(13)=(12)/5
354.20						39,513		125,447		27,664	(192,623)	(38,525)
354.30		20,176		65,249		3,303		17,924		85,361	(192,012)	(38,402)
354.40		28,995		5,052		79,825		7,466		86,503	(207,842)	(41,568)
354.70		11,678		34,028		18,886		11,514		20,709	(96,815)	(19,363)
355.00		1,253		333						7,082	(8,669)	(1,734)
360.10		147,596		169,252		154,706		236,692		119,414	(827,659)	(165,532)
361.10		245,041		251,744	1,569	252,568	2,681	569,302	2,187	711,717	(2,023,935)	(404,787)
361.20		20,316		58,814		15,746	207	91,243	164	110,060	(295,808)	(59,162)
363.00	159	105,837		91,479		45,889		201,814		248,265	(693,125)	(138,625)
364.00											0	0
365.00											0	0
370.00											0	0
371.00		206,560		53,058		93,374		23,303		61,361	(437,656)	(87,531)
380.00		269,030		336,246		334,738		265,587	2,822	120,634	(1,323,414)	(264,683)
381.00		90				162					(253)	(51)
382.00						1,669					(1,669)	(334)
389.10											0	0
390.00		3,619		3,739		1,272		11,159		(7,556)	(12,233)	(2,447)
391.00			27,473								27,473	5,495
392.00											0	0
393.00				855		293		4,663		324	(6,135)	(1,227)
394.00		1,113		2,855		376		1,359		7,022	(12,725)	(2,545)
395.00				646				4,172			(4,818)	(964)
396.00		4,528		2,349		16,098		4,919		(4,363)	(23,532)	(4,706)
397.00	87	4,677		5,313				5,741		82	(15,725)	(3,145)
398.00											0	0
TOTAL	**246**	**1,070,510**	**27,473**	**1,081,012**	**1,569**	**1,058,417**	**2,888**	**1,582,305**	**5,173**	**1,594,280**	**(6,349,174)**	**(1,269,836)**

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

PART VI. SERVICE LIFE STATISTICS

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 354.20 STRUCTURES AND IMPROVEMENTS - COLLECTION
ORIGINAL AND SMOOTH SURVIVOR CURVES

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 354.20 STRUCTURES AND IMPROVEMENTS - COLLECTION

ORIGINAL LIFE TABLE

PLACEMENT BAND 2007-2019 EXPERIENCE BAND 2007-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,844,636		0.0000	1.0000	100.00
0.5	3,478,774		0.0000	1.0000	100.00
1.5	1,864,154		0.0000	1.0000	100.00
2.5	516,452	0	0.0000	1.0000	100.00
3.5	479,797		0.0000	1.0000	100.00
4.5	437,900	416	0.0010	0.9990	100.00
5.5	422,717		0.0000	1.0000	99.90
6.5	321,516		0.0000	1.0000	99.90
7.5	321,516	1,408	0.0044	0.9956	99.90
8.5	311,522		0.0000	1.0000	99.47
9.5	311,522		0.0000	1.0000	99.47
10.5	134,415		0.0000	1.0000	99.47
11.5	20,659	3,076	0.1489	0.8511	99.47
12.5					84.66

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNTS 354.30 AND 354.40 STRUCTURES AND IMPROVEMENTS - SPP AND TDP
ORIGINAL AND SMOOTH SURVIVOR CURVES

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNTS 354.30 AND 354.40 STRUCTURES AND IMPROVEMENTS - SPP AND TDP

ORIGINAL LIFE TABLE

PLACEMENT BAND 1932-2019 EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	70,500,767		0.0000	1.0000	100.00
0.5	76,131,665		0.0000	1.0000	100.00
1.5	80,233,751	6,642	0.0001	0.9999	100.00
2.5	105,447,960		0.0000	1.0000	99.99
3.5	85,605,007	28,836	0.0003	0.9997	99.99
4.5	79,002,174	4,425	0.0001	0.9999	99.96
5.5	46,624,214	105,422	0.0023	0.9977	99.95
6.5	51,444,895	277,564	0.0054	0.9946	99.73
7.5	50,906,335	75,090	0.0015	0.9985	99.19
8.5	50,793,050	1,027,715	0.0202	0.9798	99.04
9.5	34,780,266	28,544	0.0008	0.9992	97.04
10.5	15,695,508	65,025	0.0041	0.9959	96.96
11.5	15,618,899	88,716	0.0057	0.9943	96.56
12.5	20,002,643	601,564	0.0301	0.9699	96.01
13.5	17,169,269	353,428	0.0206	0.9794	93.12
14.5	16,203,968	41,247	0.0025	0.9975	91.20
15.5	16,204,082	163,309	0.0101	0.9899	90.97
16.5	13,585,539	481,677	0.0355	0.9645	90.06
17.5	12,995,837	17,548	0.0014	0.9986	86.86
18.5	12,210,208	114,143	0.0093	0.9907	86.74
19.5	7,393,964	134,551	0.0182	0.9818	85.93
20.5	6,513,761	157,405	0.0242	0.9758	84.37
21.5	6,711,244	2,801	0.0004	0.9996	82.33
22.5	7,374,817	1,543	0.0002	0.9998	82.30
23.5	6,783,698	15,823	0.0023	0.9977	82.28
24.5	6,921,413	166,617	0.0241	0.9759	82.09
25.5	6,763,696	380,532	0.0563	0.9437	80.11
26.5	5,899,041	38,147	0.0065	0.9935	75.60
27.5	4,281,769	34,820	0.0081	0.9919	75.12
28.5	3,967,252	175,318	0.0442	0.9558	74.50
29.5	4,051,668	21,732	0.0054	0.9946	71.21
30.5	5,300,696	114,682	0.0216	0.9784	70.83
31.5	4,027,463	76,382	0.0190	0.9810	69.30
32.5	2,813,504	2,190	0.0008	0.9992	67.98
33.5	2,649,698	20,846	0.0079	0.9921	67.93
34.5	1,122,954		0.0000	1.0000	67.40
35.5	398,615	2,457	0.0062	0.9938	67.40
36.5	369,394		0.0000	1.0000	66.98
37.5	339,885	1,942	0.0057	0.9943	66.98
38.5	249,055	30,753	0.1235	0.8765	66.60

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNTS 354.30 AND 354.40 STRUCTURES AND IMPROVEMENTS - SPP AND TDP

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1932-2019 EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	877,505	37,754	0.0430	0.9570	58.37
40.5	1,351,121		0.0000	1.0000	55.86
41.5	19,298,436	4,893	0.0003	0.9997	55.86
42.5	19,293,543	30,808	0.0016	0.9984	55.85
43.5	32,745,779		0.0000	1.0000	55.76
44.5	14,343,608	10,968	0.0008	0.9992	55.76
45.5	14,332,640	153,806	0.0107	0.9893	55.72
46.5	14,199,715	156,087	0.0110	0.9890	55.12
47.5	552,598		0.0000	1.0000	54.51
48.5	1,223,925		0.0000	1.0000	54.51
49.5	1,265,936	12,500	0.0099	0.9901	54.51
50.5	1,284,936	43,517	0.0339	0.9661	53.98
51.5	570,093	20,853	0.0366	0.9634	52.15
52.5	524,823		0.0000	1.0000	50.24
53.5	524,823		0.0000	1.0000	50.24
54.5	447,474		0.0000	1.0000	50.24
55.5	447,474	42,843	0.0957	0.9043	50.24
56.5	13,313,486	1,903	0.0001	0.9999	45.43
57.5	13,311,583		0.0000	1.0000	45.42
58.5	13,049,341	13	0.0000	1.0000	45.42
59.5	140,486		0.0000	1.0000	45.42
60.5	140,486	363	0.0026	0.9974	45.42
61.5	140,123	3,040	0.0217	0.9783	45.31
62.5					44.32
63.5					
64.5					
65.5					
66.5					
67.5					
68.5	39,928		0.0000		
69.5	39,928		0.0000		
70.5	39,928		0.0000		
71.5	39,928		0.0000		
72.5	40,428		0.0000		
73.5	39,928		0.0000		
74.5	39,928		0.0000		
75.5	39,928		0.0000		
76.5	602		0.0000		
77.5	602		0.0000		
78.5	602		0.0000		

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNTS 354.30 AND 354.40 STRUCTURES AND IMPROVEMENTS - SPP AND TDP

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1932-2019 EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	602		0.0000		
80.5	602		0.0000		
81.5	602		0.0000		
82.5	602		0.0000		
83.5	602		0.0000		
84.5	602		0.0000		
85.5	602		0.0000		
86.5	602		0.0000		
87.5					

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 354.70 STRUCTURES AND IMPROVEMENTS - GENERAL
ORIGINAL AND SMOOTH SURVIVOR CURVES

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 354.70 STRUCTURES AND IMPROVEMENTS - GENERAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1939-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,331,347		0.0000	1.0000	100.00
0.5	2,248,872	400	0.0002	0.9998	100.00
1.5	2,139,519		0.0000	1.0000	99.98
2.5	2,007,976		0.0000	1.0000	99.98
3.5	1,998,798		0.0000	1.0000	99.98
4.5	978,189		0.0000	1.0000	99.98
5.5	566,034		0.0000	1.0000	99.98
6.5	540,776	2,524	0.0047	0.9953	99.98
7.5	668,631		0.0000	1.0000	99.52
8.5	661,526		0.0000	1.0000	99.52
9.5	622,592	12,303	0.0198	0.9802	99.52
10.5	529,371	373	0.0007	0.9993	97.55
11.5	209,362	2,752	0.0131	0.9869	97.48
12.5	204,311		0.0000	1.0000	96.20
13.5	220,425	18,073	0.0820	0.9180	96.20
14.5	208,207		0.0000	1.0000	88.31
15.5	208,207		0.0000	1.0000	88.31
16.5	165,317		0.0000	1.0000	88.31
17.5	193,471		0.0000	1.0000	88.31
18.5	210,457	1,510	0.0072	0.9928	88.31
19.5	223,914		0.0000	1.0000	87.68
20.5	223,914	140,772	0.6287	0.3713	87.68
21.5	67,028		0.0000	1.0000	32.56
22.5	73,481		0.0000	1.0000	32.56
23.5	73,481		0.0000	1.0000	32.56
24.5	73,481		0.0000	1.0000	32.56
25.5	44,261		0.0000	1.0000	32.56
26.5	27,275	1,047	0.0384	0.9616	32.56
27.5	11,260		0.0000	1.0000	31.31
28.5	11,260		0.0000	1.0000	31.31
29.5	11,260		0.0000	1.0000	31.31
30.5	11,260		0.0000	1.0000	31.31
31.5	11,260		0.0000	1.0000	31.31
32.5	11,260		0.0000	1.0000	31.31
33.5	11,260		0.0000	1.0000	31.31
34.5	11,260		0.0000	1.0000	31.31
35.5	450		0.0000	1.0000	31.31
36.5	450		0.0000	1.0000	31.31
37.5	450		0.0000	1.0000	31.31
38.5	450		0.0000	1.0000	31.31

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 354.70 STRUCTURES AND IMPROVEMENTS - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1939-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	450		0.0000	1.0000	31.31
40.5	450		0.0000	1.0000	31.31
41.5	450		0.0000	1.0000	31.31
42.5	450		0.0000	1.0000	31.31
43.5	450		0.0000	1.0000	31.31
44.5	450		0.0000	1.0000	31.31
45.5	450		0.0000	1.0000	31.31
46.5	450		0.0000	1.0000	31.31
47.5					31.31
48.5					
49.5					
50.5					
51.5					
52.5					
53.5					
54.5					
55.5					
56.5					
57.5					
58.5					
59.5					
60.5					
61.5					
62.5					
63.5					
64.5					
65.5					
66.5					
67.5					
68.5	3,802		0.0000		
69.5	3,802		0.0000		
70.5	3,802	283	0.0744		
71.5	3,519		0.0000		
72.5	3,519		0.0000		
73.5	3,519		0.0000		
74.5	3,519		0.0000		
75.5	3,519		0.0000		
76.5	3,519		0.0000		
77.5	3,519		0.0000		
78.5	3,519		0.0000		

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 354.70 STRUCTURES AND IMPROVEMENTS - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1939-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	3,519		0.0000		
80.5					

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 355.00 POWER GENERATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 355.00 POWER GENERATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1987-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,656,122		0.0000	1.0000	100.00
0.5	3,685,338		0.0000	1.0000	100.00
1.5	4,385,880		0.0000	1.0000	100.00
2.5	4,494,639	26,926	0.0060	0.9940	100.00
3.5	4,479,665	10,161	0.0023	0.9977	99.40
4.5	4,398,000	14,523	0.0033	0.9967	99.18
5.5	3,773,674	1,387	0.0004	0.9996	98.85
6.5	3,828,658	61,470	0.0161	0.9839	98.81
7.5	3,336,361		0.0000	1.0000	97.23
8.5	3,321,984	347,576	0.1046	0.8954	97.23
9.5	2,953,727	51,388	0.0174	0.9826	87.05
10.5	328,249		0.0000	1.0000	85.54
11.5	144,528		0.0000	1.0000	85.54
12.5	267,555	3,097	0.0116	0.9884	85.54
13.5	327,093		0.0000	1.0000	84.55
14.5	278,538	5,336	0.0192	0.9808	84.55
15.5	281,064		0.0000	1.0000	82.93
16.5	293,645		0.0000	1.0000	82.93
17.5	241,944		0.0000	1.0000	82.93
18.5	203,466		0.0000	1.0000	82.93
19.5	203,466	1,204	0.0059	0.9941	82.93
20.5	202,262	1,103	0.0055	0.9945	82.44
21.5	432,455		0.0000	1.0000	81.99
22.5	402,008		0.0000	1.0000	81.99
23.5	402,008		0.0000	1.0000	81.99
24.5	402,008		0.0000	1.0000	81.99
25.5	402,978	26,388	0.0655	0.9345	81.99
26.5	174,978	42,310	0.2418	0.7582	76.62
27.5	89,880		0.0000	1.0000	58.09
28.5	68,585		0.0000	1.0000	58.09
29.5	68,585		0.0000	1.0000	58.09
30.5	19,246		0.0000	1.0000	58.09
31.5	19,246		0.0000	1.0000	58.09
32.5					58.09

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 360.10 COLLECTION SEWERS - FORCE MAINS
ORIGINAL AND SMOOTH SURVIVOR CURVES

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 360.10 COLLECTION SEWERS - FORCE MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1973-2019 EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	31,766,704	19	0.0000	1.0000	100.00
0.5	28,215,316	26	0.0000	1.0000	100.00
1.5	35,558,986	33	0.0000	1.0000	100.00
2.5	23,783,577	70	0.0000	1.0000	100.00
3.5	21,373,939	350	0.0000	1.0000	100.00
4.5	18,774,036	315	0.0000	1.0000	100.00
5.5	14,425,014	397	0.0000	1.0000	100.00
6.5	14,188,090	1,611	0.0001	0.9999	99.99
7.5	14,122,868	1,747	0.0001	0.9999	99.98
8.5	13,850,582	16,747	0.0012	0.9988	99.97
9.5	13,465,099	64	0.0000	1.0000	99.85
10.5	13,318,392	82	0.0000	1.0000	99.85
11.5	10,748,868	127,626	0.0119	0.9881	99.85
12.5	9,661,386		0.0000	1.0000	98.66
13.5	7,868,737	3,291	0.0004	0.9996	98.66
14.5	7,779,655	99	0.0000	1.0000	98.62
15.5	5,905,707	9	0.0000	1.0000	98.62
16.5	5,774,986	949	0.0002	0.9998	98.62
17.5	5,344,267	1,253	0.0002	0.9998	98.60
18.5	4,614,847	826	0.0002	0.9998	98.58
19.5	4,197,905	37,017	0.0088	0.9912	98.56
20.5	3,986,776	70	0.0000	1.0000	97.69
21.5	4,475,797	1,897	0.0004	0.9996	97.69
22.5	3,907,599	569	0.0001	0.9999	97.65
23.5	4,900,347	3,932	0.0008	0.9992	97.64
24.5	6,419,851	13,411	0.0021	0.9979	97.56
25.5	6,580,720	788	0.0001	0.9999	97.35
26.5	6,033,834	1,095	0.0002	0.9998	97.34
27.5	6,011,515	2,049	0.0003	0.9997	97.32
28.5	5,991,855	3,135	0.0005	0.9995	97.29
29.5	6,011,945	3,365	0.0006	0.9994	97.24
30.5	5,911,879	4,784	0.0008	0.9992	97.19
31.5	5,517,306	65,876	0.0119	0.9881	97.11
32.5	5,225,480	4,106	0.0008	0.9992	95.95
33.5	5,192,765	13,636	0.0026	0.9974	95.87
34.5	4,869,190	12,733	0.0026	0.9974	95.62
35.5	4,856,457	2,869	0.0006	0.9994	95.37
36.5	4,661,206	15	0.0000	1.0000	95.31
37.5	4,607,713		0.0000	1.0000	95.31
38.5	4,446,768	1,883	0.0004	0.9996	95.31

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 360.10 COLLECTION SEWERS - FORCE MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1973-2019 EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,369,779	82	0.0000	1.0000	95.27
40.5	4,295,948	6	0.0000	1.0000	95.27
41.5	4,025,587	0	0.0000	1.0000	95.27
42.5	3,566,737	42,283	0.0119	0.9881	95.27
43.5	2,553,034		0.0000	1.0000	94.14
44.5	1,703,254	73,783	0.0433	0.9567	94.14
45.5	125,695		0.0000	1.0000	90.06
46.5					90.06

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 361.10 COLLECTION SEWERS - GRAVITY MAINS
ORIGINAL AND SMOOTH SURVIVOR CURVES

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 361.10 COLLECTION SEWERS - GRAVITY MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1915-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	123,698,865	1,489	0.0000	1.0000	100.00
0.5	80,968,134	1,744	0.0000	1.0000	100.00
1.5	71,427,735	349,743	0.0049	0.9951	100.00
2.5	61,491,291		0.0000	1.0000	99.51
3.5	47,985,505		0.0000	1.0000	99.51
4.5	43,496,282	26,093	0.0006	0.9994	99.51
5.5	34,622,702	11,064	0.0003	0.9997	99.45
6.5	36,236,717	10,556	0.0003	0.9997	99.42
7.5	44,473,440	0	0.0000	1.0000	99.39
8.5	44,403,805	13,334	0.0003	0.9997	99.39
9.5	42,579,956	1,180,167	0.0277	0.9723	99.36
10.5	27,257,562	886,763	0.0325	0.9675	96.60
11.5	23,041,413	10,064	0.0004	0.9996	93.46
12.5	15,696,984	13,300	0.0008	0.9992	93.42
13.5	13,197,516	82,522	0.0063	0.9937	93.34
14.5	9,898,866	187	0.0000	1.0000	92.76
15.5	8,175,329	367	0.0000	1.0000	92.75
16.5	11,005,722	1,374	0.0001	0.9999	92.75
17.5	22,668,123		0.0000	1.0000	92.74
18.5	22,367,436	144,378	0.0065	0.9935	92.74
19.5	21,841,271		0.0000	1.0000	92.14
20.5	10,429,000	56,430	0.0054	0.9946	92.14
21.5	13,494,984		0.0000	1.0000	91.64
22.5	12,095,717		0.0000	1.0000	91.64
23.5	13,846,891		0.0000	1.0000	91.64
24.5	14,182,481		0.0000	1.0000	91.64
25.5	19,071,002		0.0000	1.0000	91.64
26.5	16,170,692		0.0000	1.0000	91.64
27.5	36,060,280		0.0000	1.0000	91.64
28.5	35,923,542		0.0000	1.0000	91.64
29.5	33,683,971		0.0000	1.0000	91.64
30.5	8,391,683	866	0.0001	0.9999	91.64
31.5	8,167,272	21	0.0000	1.0000	91.63
32.5	8,027,418		0.0000	1.0000	91.63
33.5	7,266,714		0.0000	1.0000	91.63
34.5	5,540,059		0.0000	1.0000	91.63
35.5	3,406,034		0.0000	1.0000	91.63
36.5	3,951,146		0.0000	1.0000	91.63
37.5	4,287,296		0.0000	1.0000	91.63
38.5	4,273,219		0.0000	1.0000	91.63

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 361.10 COLLECTION SEWERS - GRAVITY MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,243,666		0.0000	1.0000	91.63
40.5	41,503,891	5,447	0.0001	0.9999	91.63
41.5	41,043,016	49	0.0000	1.0000	91.62
42.5	41,341,828		0.0000	1.0000	91.62
43.5	20,516,395		0.0000	1.0000	91.62
44.5	17,262,745	4,573	0.0003	0.9997	91.62
45.5	17,447,879		0.0000	1.0000	91.60
46.5	16,922,111	1,617	0.0001	0.9999	91.60
47.5	1,493,981	2,878	0.0019	0.9981	91.59
48.5	1,491,103	21,283	0.0143	0.9857	91.41
49.5	995,707	187	0.0002	0.9998	90.11
50.5	1,249,631		0.0000	1.0000	90.09
51.5	1,214,773		0.0000	1.0000	90.09
52.5	1,253,366	24,618	0.0196	0.9804	90.09
53.5	28,374,663		0.0000	1.0000	88.32
54.5	38,998,170		0.0000	1.0000	88.32
55.5	39,986,553		0.0000	1.0000	88.32
56.5	13,005,874		0.0000	1.0000	88.32
57.5	59,432,346		0.0000	1.0000	88.32
58.5	60,820,282	557	0.0000	1.0000	88.32
59.5	59,761,303	747	0.0000	1.0000	88.32
60.5	2,094,297	87,761	0.0419	0.9581	88.32
61.5	22,663,762	8	0.0000	1.0000	84.62
62.5	21,213,491	61	0.0000	1.0000	84.62
63.5	21,215,934	289	0.0000	1.0000	84.62
64.5	46,353		0.0000	1.0000	84.62
65.5	1,102,303		0.0000	1.0000	84.62
66.5	1,102,303	1,673	0.0015	0.9985	84.62
67.5	1,100,630	37,140	0.0337	0.9663	84.49
68.5	1,259,440		0.0000	1.0000	81.64
69.5	290,689		0.0000	1.0000	81.64
70.5	962,463	168	0.0002	0.9998	81.64
71.5	962,295	15,230	0.0158	0.9842	81.62
72.5	1,042,298	993	0.0010	0.9990	80.33
73.5	946,072	2,053	0.0022	0.9978	80.25
74.5	683,176	7,508	0.0110	0.9890	80.08
75.5	675,668	32,767	0.0485	0.9515	79.20
76.5	642,901	1,310	0.0020	0.9980	75.36
77.5	1,531,686	8,017	0.0052	0.9948	75.20
78.5	1,523,669	299,242	0.1964	0.8036	74.81

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 361.10 COLLECTION SEWERS - GRAVITY MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,224,427	291	0.0002	0.9998	60.12
80.5	1,522,508		0.0000	1.0000	60.10
81.5	632,413	2,303	0.0036	0.9964	60.10
82.5	648,868		0.0000	1.0000	59.89
83.5	648,868	31,252	0.0482	0.9518	59.89
84.5	601,981	10	0.0000	1.0000	57.00
85.5	722,814		0.0000	1.0000	57.00
86.5	722,814	13,485	0.0187	0.9813	57.00
87.5	709,329	153,014	0.2157	0.7843	55.94
88.5	556,315	264	0.0005	0.9995	43.87
89.5	329,027	4,352	0.0132	0.9868	43.85
90.5	306,175	11,276	0.0368	0.9632	43.27
91.5	294,898	11,132	0.0377	0.9623	41.68
92.5	283,767	1,273	0.0045	0.9955	40.10
93.5	282,494	4,366	0.0155	0.9845	39.92
94.5	278,128	221	0.0008	0.9992	39.31
95.5	277,906	1,967	0.0071	0.9929	39.27
96.5	275,939	42	0.0002	0.9998	39.00
97.5	3,804,626	42,906	0.0113	0.9887	38.99
98.5	3,761,720	15,091	0.0040	0.9960	38.55
99.5	3,616,599	191,754	0.0530	0.9470	38.40
100.5	3,424,846	6,012	0.0018	0.9982	36.36
101.5	96,405	5,167	0.0536	0.9464	36.30
102.5	91,238	2,967	0.0325	0.9675	34.35
103.5	88,271	309	0.0035	0.9965	33.23
104.5					33.12

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 361.20 MANHOLES
ORIGINAL AND SMOOTH SURVIVOR CURVES

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 361.20 MANHOLES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1938-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	14,379,651		0.0000	1.0000	100.00
0.5	10,176,887		0.0000	1.0000	100.00
1.5	10,661,285	0	0.0000	1.0000	100.00
2.5	11,952,425		0.0000	1.0000	100.00
3.5	12,083,028	911	0.0001	0.9999	100.00
4.5	7,585,455		0.0000	1.0000	99.99
5.5	5,573,639	6,667	0.0012	0.9988	99.99
6.5	4,589,383	27,566	0.0060	0.9940	99.87
7.5	4,569,090	10,961	0.0024	0.9976	99.27
8.5	5,066,097		0.0000	1.0000	99.03
9.5	5,304,644		0.0000	1.0000	99.03
10.5	5,838,060		0.0000	1.0000	99.03
11.5	5,353,439		0.0000	1.0000	99.03
12.5	4,555,554		0.0000	1.0000	99.03
13.5	4,114,028	12,188	0.0030	0.9970	99.03
14.5	2,635,311		0.0000	1.0000	98.74
15.5	2,105,291	0	0.0000	1.0000	98.74
16.5	2,247,105	472	0.0002	0.9998	98.74
17.5	2,934,821		0.0000	1.0000	98.72
18.5	2,849,242		0.0000	1.0000	98.72
19.5	2,782,656		0.0000	1.0000	98.72
20.5	2,425,509	0	0.0000	1.0000	98.72
21.5	1,772,096		0.0000	1.0000	98.72
22.5	970,343		0.0000	1.0000	98.72
23.5	1,299,611		0.0000	1.0000	98.72
24.5	1,741,110		0.0000	1.0000	98.72
25.5	2,636,710		0.0000	1.0000	98.72
26.5	3,361,749		0.0000	1.0000	98.72
27.5	3,450,899		0.0000	1.0000	98.72
28.5	3,240,536		0.0000	1.0000	98.72
29.5	2,574,979		0.0000	1.0000	98.72
30.5	1,538,799		0.0000	1.0000	98.72
31.5	1,635,548		0.0000	1.0000	98.72
32.5	1,551,747	13,277	0.0086	0.9914	98.72
33.5	1,328,056		0.0000	1.0000	97.88
34.5	1,038,030		0.0000	1.0000	97.88
35.5	1,093,592		0.0000	1.0000	97.88
36.5	1,326,879		0.0000	1.0000	97.88
37.5	1,450,927		0.0000	1.0000	97.88
38.5	1,304,196		0.0000	1.0000	97.88

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 361.20 MANHOLES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1938-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	994,944		0.0000	1.0000	97.88
40.5	2,263,935		0.0000	1.0000	97.88
41.5	2,043,826		0.0000	1.0000	97.88
42.5	2,216,232		0.0000	1.0000	97.88
43.5	2,406,018		0.0000	1.0000	97.88
44.5	2,040,304		0.0000	1.0000	97.88
45.5	2,008,665		0.0000	1.0000	97.88
46.5	1,708,150		0.0000	1.0000	97.88
47.5	301,817		0.0000	1.0000	97.88
48.5	301,817		0.0000	1.0000	97.88
49.5	170,327		0.0000	1.0000	97.88
50.5	201,568		0.0000	1.0000	97.88
51.5	166,180		0.0000	1.0000	97.88
52.5	172,781		0.0000	1.0000	97.88
53.5	1,995,623		0.0000	1.0000	97.88
54.5	1,827,036		0.0000	1.0000	97.88
55.5	1,951,871		0.0000	1.0000	97.88
56.5	131,436		0.0000	1.0000	97.88
57.5	10,950,272		0.0000	1.0000	97.88
58.5	10,950,272		0.0000	1.0000	97.88
59.5	10,825,437		0.0000	1.0000	97.88
60.5	89,564		0.0000	1.0000	97.88
61.5	89,564		0.0000	1.0000	97.88
62.5	89,564		0.0000	1.0000	97.88
63.5	89,564		0.0000	1.0000	97.88
64.5					97.88
65.5	100,437		0.0000		
66.5	100,437		0.0000		
67.5	123,426		0.0000		
68.5	167,059	22,989	0.1376		
69.5	43,633		0.0000		
70.5	84,331		0.0000		
71.5	84,331		0.0000		
72.5	90,699		0.0000		
73.5	84,331		0.0000		
74.5	43,633		0.0000		
75.5	43,633		0.0000		
76.5	43,633		0.0000		
77.5	306,691		0.0000		
78.5	306,691		0.0000		

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 361.20 MANHOLES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1938-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	306,691	1,171	0.0038		
80.5	263,058		0.0000		
81.5					

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 363.00 SERVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 363.00 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1929-2019 EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	10,615,796	0	0.0000	1.0000	100.00
0.5	10,038,138	0	0.0000	1.0000	100.00
1.5	9,510,472	60	0.0000	1.0000	100.00
2.5	8,790,677	5,668	0.0006	0.9994	100.00
3.5	8,679,530	421	0.0000	1.0000	99.93
4.5	7,932,683	12,635	0.0016	0.9984	99.93
5.5	6,966,530	2,890	0.0004	0.9996	99.77
6.5	8,411,000	31,963	0.0038	0.9962	99.73
7.5	8,278,555	65,894	0.0080	0.9920	99.35
8.5	8,313,922	64,649	0.0078	0.9922	98.56
9.5	8,351,147	42,617	0.0051	0.9949	97.79
10.5	6,470,010	87,729	0.0136	0.9864	97.29
11.5	6,246,021	19,892	0.0032	0.9968	95.98
12.5	5,858,877	0	0.0000	1.0000	95.67
13.5	4,698,450	4,942	0.0011	0.9989	95.67
14.5	4,095,435	871	0.0002	0.9998	95.57
15.5	3,284,377		0.0000	1.0000	95.55
16.5	3,511,888	0	0.0000	1.0000	95.55
17.5	3,953,464	0	0.0000	1.0000	95.55
18.5	3,909,166	55	0.0000	1.0000	95.55
19.5	3,630,733		0.0000	1.0000	95.55
20.5	3,925,137		0.0000	1.0000	95.55
21.5	3,646,749		0.0000	1.0000	95.55
22.5	3,395,484	87,997	0.0259	0.9741	95.55
23.5	3,780,922		0.0000	1.0000	93.07
24.5	4,115,954	497	0.0001	0.9999	93.07
25.5	5,003,579		0.0000	1.0000	93.06
26.5	5,176,777		0.0000	1.0000	93.06
27.5	4,635,070		0.0000	1.0000	93.06
28.5	4,421,930	209,578	0.0474	0.9526	93.06
29.5	3,596,999	92,585	0.0257	0.9743	88.65
30.5	2,947,708	80,733	0.0274	0.9726	86.37
31.5	2,783,645	51,927	0.0187	0.9813	84.00
32.5	2,491,265	1,241	0.0005	0.9995	82.43
33.5	2,228,511	4,871	0.0022	0.9978	82.39
34.5	1,965,612	8,461	0.0043	0.9957	82.21
35.5	1,925,423	503	0.0003	0.9997	81.86
36.5	1,973,278	167,021	0.0846	0.9154	81.84
37.5	1,839,375	192	0.0001	0.9999	74.91
38.5	1,657,395		0.0000	1.0000	74.90

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 363.00 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2019 EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,207,182		0.0000	1.0000	74.90
40.5	1,197,802	385	0.0003	0.9997	74.90
41.5	1,022,673	110,064	0.1076	0.8924	74.88
42.5	886,687		0.0000	1.0000	66.82
43.5	1,408,938		0.0000	1.0000	66.82
44.5	900,914		0.0000	1.0000	66.82
45.5	855,938		0.0000	1.0000	66.82
46.5	736,586		0.0000	1.0000	66.82
47.5	156,414		0.0000	1.0000	66.82
48.5	155,860		0.0000	1.0000	66.82
49.5	82,277		0.0000	1.0000	66.82
50.5	145,022		0.0000	1.0000	66.82
51.5	132,653		0.0000	1.0000	66.82
52.5	134,754	0	0.0000	1.0000	66.82
53.5	137,757		0.0000	1.0000	66.82
54.5	20,119		0.0000	1.0000	66.82
55.5	100,869		0.0000	1.0000	66.82
56.5	100,869		0.0000	1.0000	66.82
57.5	97,866		0.0000	1.0000	66.82
58.5	256,316		0.0000	1.0000	66.82
59.5	180,162	20	0.0001	0.9999	66.82
60.5	228,822		0.0000	1.0000	66.81
61.5	228,822	4,595	0.0201	0.9799	66.81
62.5	50,781		0.0000	1.0000	65.47
63.5	50,781	162	0.0032	0.9968	65.47
64.5					65.26
65.5	60,144		0.0000		
66.5	60,144		0.0000		
67.5	60,144		0.0000		
68.5	70,211		0.0000		
69.5	13,932	819	0.0588		
70.5	36,101		0.0000		
71.5	36,101	4,521	0.1252		
72.5	31,580	1,251	0.0396		
73.5	30,329	442	0.0146		
74.5	6,899	644	0.0933		
75.5	6,255		0.0000		
76.5	6,255		0.0000		
77.5	151,010		0.0000		
78.5	151,010		0.0000		

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

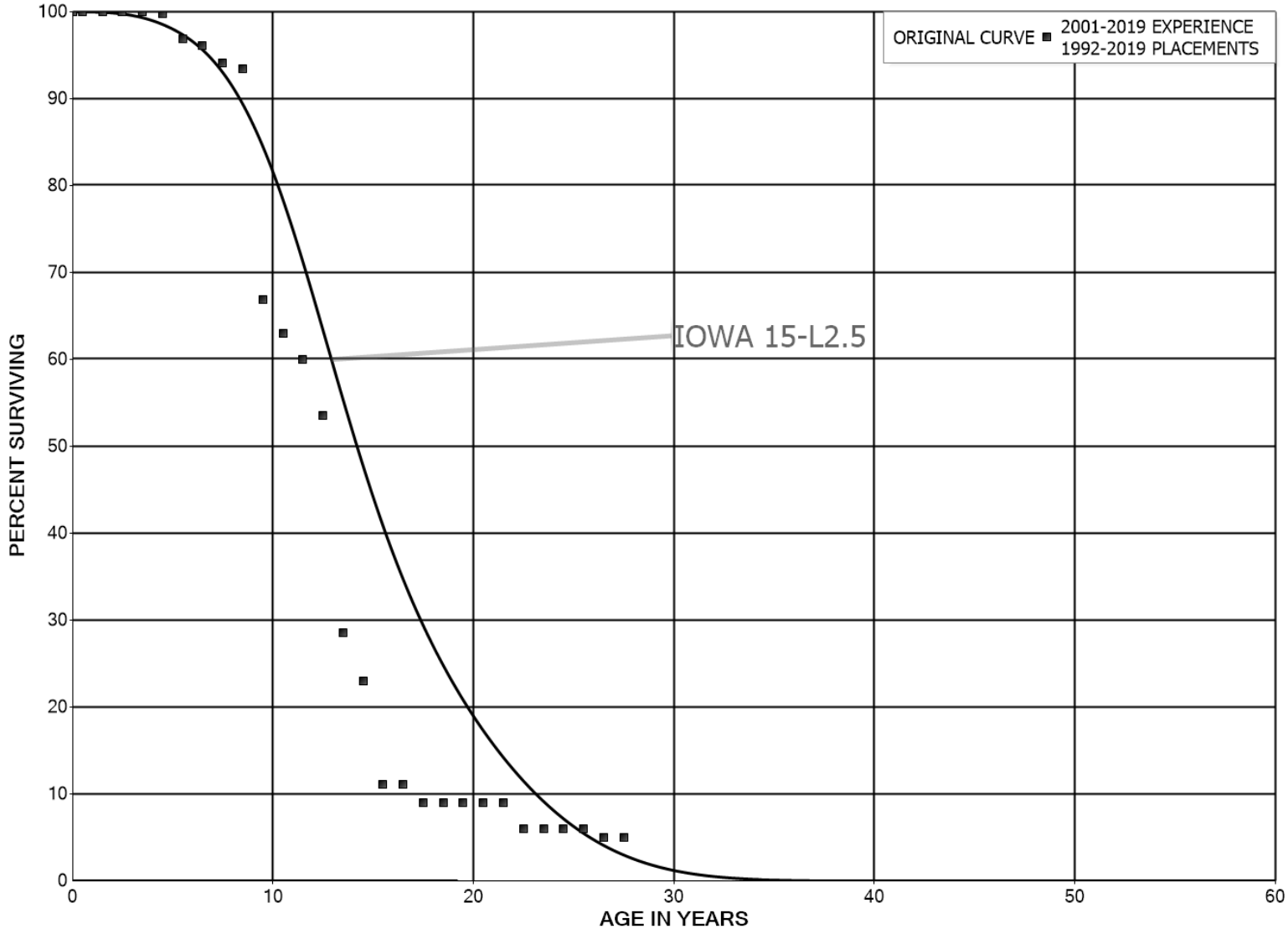
ACCOUNT 363.00 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2019 EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	151,010		0.0000		
80.5	144,755	1,628	0.0112		
81.5					
82.5	717		0.0000		
83.5	717		0.0000		
84.5	717		0.0000		
85.5	717		0.0000		
86.5	717		0.0000		
87.5	717		0.0000		
88.5	717		0.0000		
89.5	717		0.0000		
90.5					

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 364.00 FLOW MEASURING DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

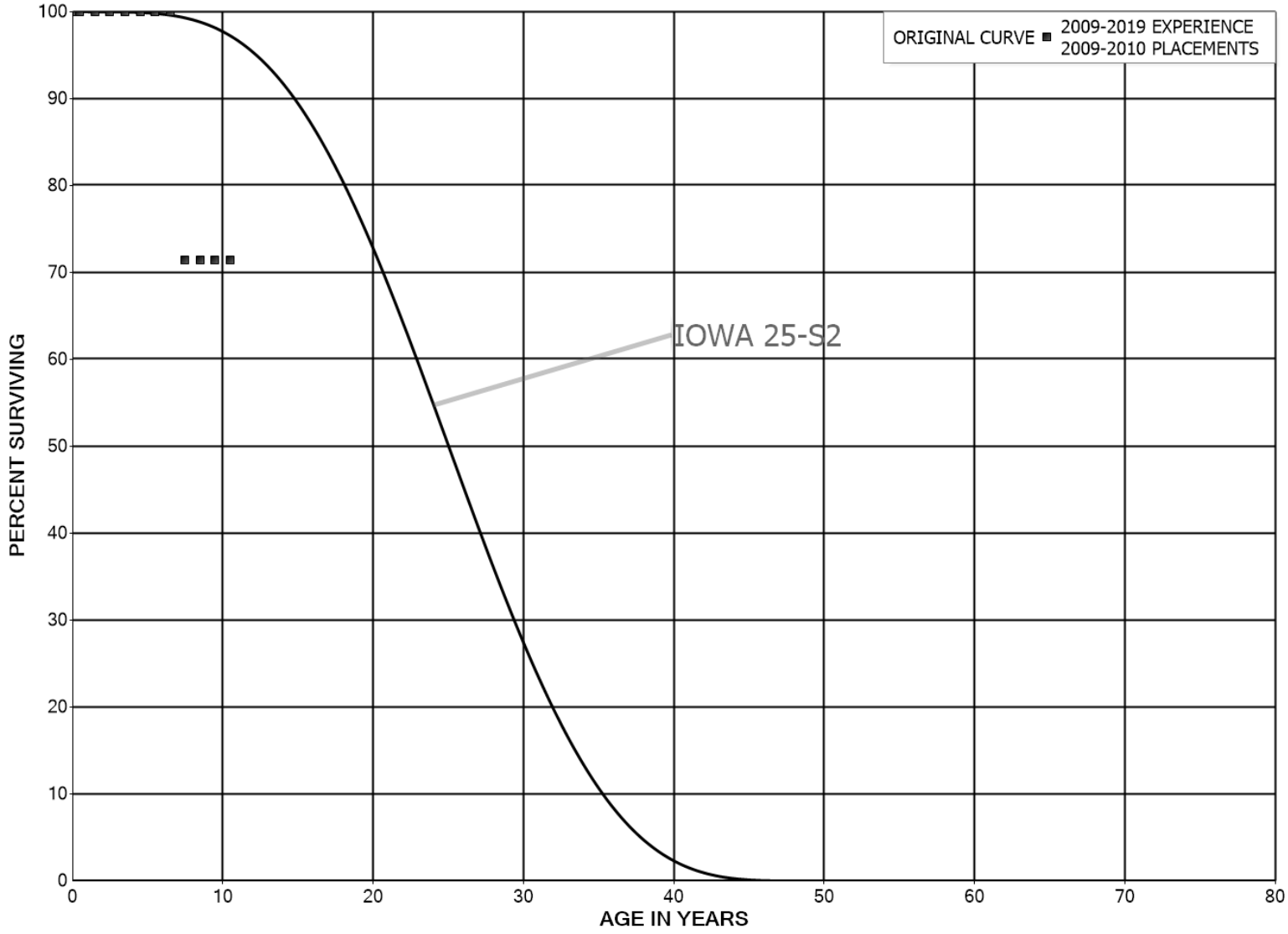
ACCOUNT 364.00 FLOW MEASURING DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1992-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,359,184		0.0000	1.0000	100.00
0.5	993,961		0.0000	1.0000	100.00
1.5	1,007,023		0.0000	1.0000	100.00
2.5	1,088,761		0.0000	1.0000	100.00
3.5	829,368	2,564	0.0031	0.9969	100.00
4.5	790,917	22,463	0.0284	0.9716	99.69
5.5	745,466	5,882	0.0079	0.9921	96.86
6.5	575,156	12,254	0.0213	0.9787	96.10
7.5	576,785	4,337	0.0075	0.9925	94.05
8.5	639,652	181,670	0.2840	0.7160	93.34
9.5	332,968	19,182	0.0576	0.9424	66.83
10.5	221,704	10,816	0.0488	0.9512	62.98
11.5	90,287	9,617	0.1065	0.8935	59.91
12.5	71,639	33,466	0.4671	0.5329	53.53
13.5	31,704	6,133	0.1934	0.8066	28.52
14.5	16,849	8,739	0.5187	0.4813	23.00
15.5	16,281		0.0000	1.0000	11.07
16.5	16,281	3,203	0.1967	0.8033	11.07
17.5	13,078		0.0000	1.0000	8.90
18.5	13,078		0.0000	1.0000	8.90
19.5	13,078		0.0000	1.0000	8.90
20.5	13,078		0.0000	1.0000	8.90
21.5	13,078	4,272	0.3266	0.6734	8.90
22.5	8,806		0.0000	1.0000	5.99
23.5	8,806		0.0000	1.0000	5.99
24.5	8,806		0.0000	1.0000	5.99
25.5	8,806	1,522	0.1728	0.8272	5.99
26.5	7,285		0.0000	1.0000	4.95
27.5					4.95

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 365.00 FLOW MEASURING INSTALLATIONS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 365.00 FLOW MEASURING INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 2009-2010 EXPERIENCE BAND 2009-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	20,918		0.0000	1.0000	100.00
0.5	20,918		0.0000	1.0000	100.00
1.5	20,918		0.0000	1.0000	100.00
2.5	20,918		0.0000	1.0000	100.00
3.5	20,918		0.0000	1.0000	100.00
4.5	20,918		0.0000	1.0000	100.00
5.5	20,918		0.0000	1.0000	100.00
6.5	20,918	5,980	0.2859	0.7141	100.00
7.5	14,938		0.0000	1.0000	71.41
8.5	14,938		0.0000	1.0000	71.41
9.5	14,938		0.0000	1.0000	71.41
10.5					71.41

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 370.00 RECEIVING WELLS
ORIGINAL AND SMOOTH SURVIVOR CURVES

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 370.00 RECEIVING WELLS

ORIGINAL LIFE TABLE

PLACEMENT BAND 2007-2019 EXPERIENCE BAND 2007-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	121,180		0.0000	1.0000	100.00
0.5	111,148		0.0000	1.0000	100.00
1.5	111,148		0.0000	1.0000	100.00
2.5	132,949		0.0000	1.0000	100.00
3.5	132,949		0.0000	1.0000	100.00
4.5	132,949		0.0000	1.0000	100.00
5.5	132,949		0.0000	1.0000	100.00
6.5	99,482		0.0000	1.0000	100.00
7.5	99,482		0.0000	1.0000	100.00
8.5	99,482		0.0000	1.0000	100.00
9.5	99,482		0.0000	1.0000	100.00
10.5	7,370		0.0000	1.0000	100.00
11.5	7,370	1,109	0.1505	0.8495	100.00
12.5					84.95

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 371.00 PUMPING EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 371.00 PUMPING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1960-2019 EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	13,928,914		0.0000	1.0000	100.00
0.5	8,653,630	5,419	0.0006	0.9994	100.00
1.5	11,021,964	12,306	0.0011	0.9989	99.94
2.5	10,781,219	12,096	0.0011	0.9989	99.83
3.5	9,453,412	44,345	0.0047	0.9953	99.71
4.5	6,817,321	23,246	0.0034	0.9966	99.25
5.5	5,785,361	27,560	0.0048	0.9952	98.91
6.5	5,413,591	148,677	0.0275	0.9725	98.44
7.5	3,768,518	126,794	0.0336	0.9664	95.73
8.5	3,446,810	160,001	0.0464	0.9536	92.51
9.5	2,549,487	73,710	0.0289	0.9711	88.22
10.5	1,455,129	50,056	0.0344	0.9656	85.67
11.5	1,043,502	7,445	0.0071	0.9929	82.72
12.5	1,137,255	10,025	0.0088	0.9912	82.13
13.5	837,345	14,096	0.0168	0.9832	81.41
14.5	784,395		0.0000	1.0000	80.04
15.5	677,887		0.0000	1.0000	80.04
16.5	534,434	3,610	0.0068	0.9932	80.04
17.5	610,401	101	0.0002	0.9998	79.50
18.5	664,971	1,413	0.0021	0.9979	79.48
19.5	663,558	41,426	0.0624	0.9376	79.31
20.5	588,736	9,514	0.0162	0.9838	74.36
21.5	638,927	11,409	0.0179	0.9821	73.16
22.5	599,786		0.0000	1.0000	71.85
23.5	517,501	33,177	0.0641	0.9359	71.85
24.5	484,324	31,555	0.0652	0.9348	67.25
25.5	497,723	62,415	0.1254	0.8746	62.87
26.5	428,133		0.0000	1.0000	54.98
27.5	312,603	8,673	0.0277	0.9723	54.98
28.5	241,647	17,595	0.0728	0.9272	53.46
29.5	235,281		0.0000	1.0000	49.56
30.5	280,168		0.0000	1.0000	49.56
31.5	280,168	57,666	0.2058	0.7942	49.56
32.5	222,502	2,887	0.0130	0.9870	39.36
33.5	140,599	3,932	0.0280	0.9720	38.85
34.5	136,159	7,170	0.0527	0.9473	37.77
35.5	183,946		0.0000	1.0000	35.78
36.5	183,946	7,008	0.0381	0.9619	35.78
37.5	176,938		0.0000	1.0000	34.41
38.5	127,299	8,408	0.0660	0.9340	34.41

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 371.00 PUMPING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1960-2019 EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	128,004	9,910	0.0774	0.9226	32.14
40.5	140,361	56,891	0.4053	0.5947	29.65
41.5	83,470		0.0000	1.0000	17.63
42.5	83,470	6,122	0.0733	0.9267	17.63
43.5	28,842		0.0000	1.0000	16.34
44.5	28,842		0.0000	1.0000	16.34
45.5	28,842	860	0.0298	0.9702	16.34
46.5	27,983		0.0000	1.0000	15.85
47.5	21,408		0.0000	1.0000	15.85
48.5	5,141		0.0000	1.0000	15.85
49.5	5,141	2,187	0.4255	0.5745	15.85
50.5	2,953	2,953	1.0000		9.11
51.5					

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 380.00 TREATMENT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 380.00 TREATMENT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1939-2019 EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	52,484,979		0.0000	1.0000	100.00
0.5	52,338,297		0.0000	1.0000	100.00
1.5	64,377,580	1,853	0.0000	1.0000	100.00
2.5	61,280,085	2,456	0.0000	1.0000	100.00
3.5	56,645,719	97,216	0.0017	0.9983	99.99
4.5	44,542,853	95,360	0.0021	0.9979	99.82
5.5	39,192,994	29,279	0.0007	0.9993	99.61
6.5	37,993,990	195,343	0.0051	0.9949	99.53
7.5	37,038,634	104,008	0.0028	0.9972	99.02
8.5	38,046,057	237,211	0.0062	0.9938	98.74
9.5	28,856,102	179,693	0.0062	0.9938	98.13
10.5	11,015,164	26,343	0.0024	0.9976	97.52
11.5	15,100,040	30,352	0.0020	0.9980	97.28
12.5	16,280,292	28,816	0.0018	0.9982	97.09
13.5	16,807,417	1,468,058	0.0873	0.9127	96.92
14.5	14,676,816	22,218	0.0015	0.9985	88.45
15.5	11,808,330	121,942	0.0103	0.9897	88.32
16.5	11,627,778	92,492	0.0080	0.9920	87.41
17.5	12,550,432	231,211	0.0184	0.9816	86.71
18.5	10,724,551	78,054	0.0073	0.9927	85.11
19.5	10,812,422	322,982	0.0299	0.9701	84.49
20.5	9,468,414	37,906	0.0040	0.9960	81.97
21.5	9,609,732	62,020	0.0065	0.9935	81.64
22.5	9,543,450	153,592	0.0161	0.9839	81.11
23.5	9,334,263	87,607	0.0094	0.9906	79.81
24.5	9,070,811	59,133	0.0065	0.9935	79.06
25.5	8,792,217	707,485	0.0805	0.9195	78.54
26.5	4,703,706	32,521	0.0069	0.9931	72.22
27.5	4,778,474	397,707	0.0832	0.9168	71.72
28.5	6,059,797	298,086	0.0492	0.9508	65.75
29.5	6,184,153	215,062	0.0348	0.9652	62.52
30.5	5,152,304	387,965	0.0753	0.9247	60.35
31.5	5,356,247	72,674	0.0136	0.9864	55.80
32.5	3,421,800	52,448	0.0153	0.9847	55.05
33.5	2,753,091		0.0000	1.0000	54.20
34.5	2,272,767	1,055,181	0.4643	0.5357	54.20
35.5	635,826		0.0000	1.0000	29.04
36.5	779,480		0.0000	1.0000	29.04
37.5	801,627		0.0000	1.0000	29.04
38.5	778,140		0.0000	1.0000	29.04

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 380.00 TREATMENT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1939-2019 EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	778,140	411	0.0005	0.9995	29.04
40.5	777,730	285,407	0.3670	0.6330	29.02
41.5	15,823,498		0.0000	1.0000	18.37
42.5	15,823,498		0.0000	1.0000	18.37
43.5	15,823,498	268,317	0.0170	0.9830	18.37
44.5	515,644		0.0000	1.0000	18.06
45.5	515,644		0.0000	1.0000	18.06
46.5	371,038	60,316	0.1626	0.8374	18.06
47.5	288,575		0.0000	1.0000	15.12
48.5	288,575		0.0000	1.0000	15.12
49.5	288,575		0.0000	1.0000	15.12
50.5	288,575	6,818	0.0236	0.9764	15.12
51.5	281,757	315	0.0011	0.9989	14.77
52.5	107,182		0.0000	1.0000	14.75
53.5	107,182	462	0.0043	0.9957	14.75
54.5	23,321		0.0000	1.0000	14.69
55.5	23,321		0.0000	1.0000	14.69
56.5	298,010		0.0000	1.0000	14.69
57.5	298,010		0.0000	1.0000	14.69
58.5	298,010		0.0000	1.0000	14.69
59.5	25,215		0.0000	1.0000	14.69
60.5	25,215		0.0000	1.0000	14.69
61.5	25,215	2,761	0.1095	0.8905	14.69
62.5	1,894		0.0000	1.0000	13.08
63.5	1,894		0.0000	1.0000	13.08
64.5	1,894		0.0000	1.0000	13.08
65.5	1,894		0.0000	1.0000	13.08
66.5	1,894		0.0000	1.0000	13.08
67.5	1,894		0.0000	1.0000	13.08
68.5	1,894		0.0000	1.0000	13.08
69.5	1,894		0.0000	1.0000	13.08
70.5	1,894		0.0000	1.0000	13.08
71.5	1,894		0.0000	1.0000	13.08
72.5	1,894		0.0000	1.0000	13.08
73.5	1,894		0.0000	1.0000	13.08
74.5	1,894		0.0000	1.0000	13.08
75.5	1,894		0.0000	1.0000	13.08
76.5	1,894		0.0000	1.0000	13.08
77.5	1,894	1,894	1.0000		13.08
78.5					

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 381.00 PLANT SEWERS
ORIGINAL AND SMOOTH SURVIVOR CURVES

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 381.00 PLANT SEWERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 2008-2016 EXPERIENCE BAND 2009-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,524,134		0.0000	1.0000	100.00
0.5	6,227,961		0.0000	1.0000	100.00
1.5	6,227,961		0.0000	1.0000	100.00
2.5	6,227,961		0.0000	1.0000	100.00
3.5	6,182,721		0.0000	1.0000	100.00
4.5	6,175,263		0.0000	1.0000	100.00
5.5	5,940,945		0.0000	1.0000	100.00
6.5	5,940,945	13,300	0.0022	0.9978	100.00
7.5	5,925,961	2,120	0.0004	0.9996	99.78
8.5	5,917,243		0.0000	1.0000	99.74
9.5	4,729,279		0.0000	1.0000	99.74
10.5	294,412		0.0000	1.0000	99.74
11.5					99.74

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 382.00 OUTFALL SEWER LINES
ORIGINAL AND SMOOTH SURVIVOR CURVES

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 382.00 OUTFALL SEWER LINES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1975-2019 EXPERIENCE BAND 2005-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,700,716		0.0000	1.0000	100.00
0.5	1,605,061		0.0000	1.0000	100.00
1.5	360,675		0.0000	1.0000	100.00
2.5	355,425		0.0000	1.0000	100.00
3.5	355,425		0.0000	1.0000	100.00
4.5	355,425		0.0000	1.0000	100.00
5.5	255,003		0.0000	1.0000	100.00
6.5	264,243		0.0000	1.0000	100.00
7.5	265,939		0.0000	1.0000	100.00
8.5	265,939		0.0000	1.0000	100.00
9.5	238,111		0.0000	1.0000	100.00
10.5	212,060		0.0000	1.0000	100.00
11.5	244,789	6	0.0000	1.0000	100.00
12.5	244,783		0.0000	1.0000	100.00
13.5	43,666		0.0000	1.0000	100.00
14.5	34,425		0.0000	1.0000	100.00
15.5	32,729		0.0000	1.0000	100.00
16.5	32,729		0.0000	1.0000	100.00
17.5	32,729		0.0000	1.0000	100.00
18.5	32,729		0.0000	1.0000	100.00
19.5	32,729		0.0000	1.0000	100.00
20.5	32,729		0.0000	1.0000	100.00
21.5	202,476		0.0000	1.0000	100.00
22.5	202,476		0.0000	1.0000	100.00
23.5	202,476		0.0000	1.0000	100.00
24.5	202,476		0.0000	1.0000	100.00
25.5	202,476		0.0000	1.0000	100.00
26.5					100.00
27.5					
28.5					
29.5					
30.5					
31.5					
32.5					
33.5					
34.5					
35.5					
36.5	4,984		0.0000		
37.5	4,984		0.0000		
38.5	4,984		0.0000		

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

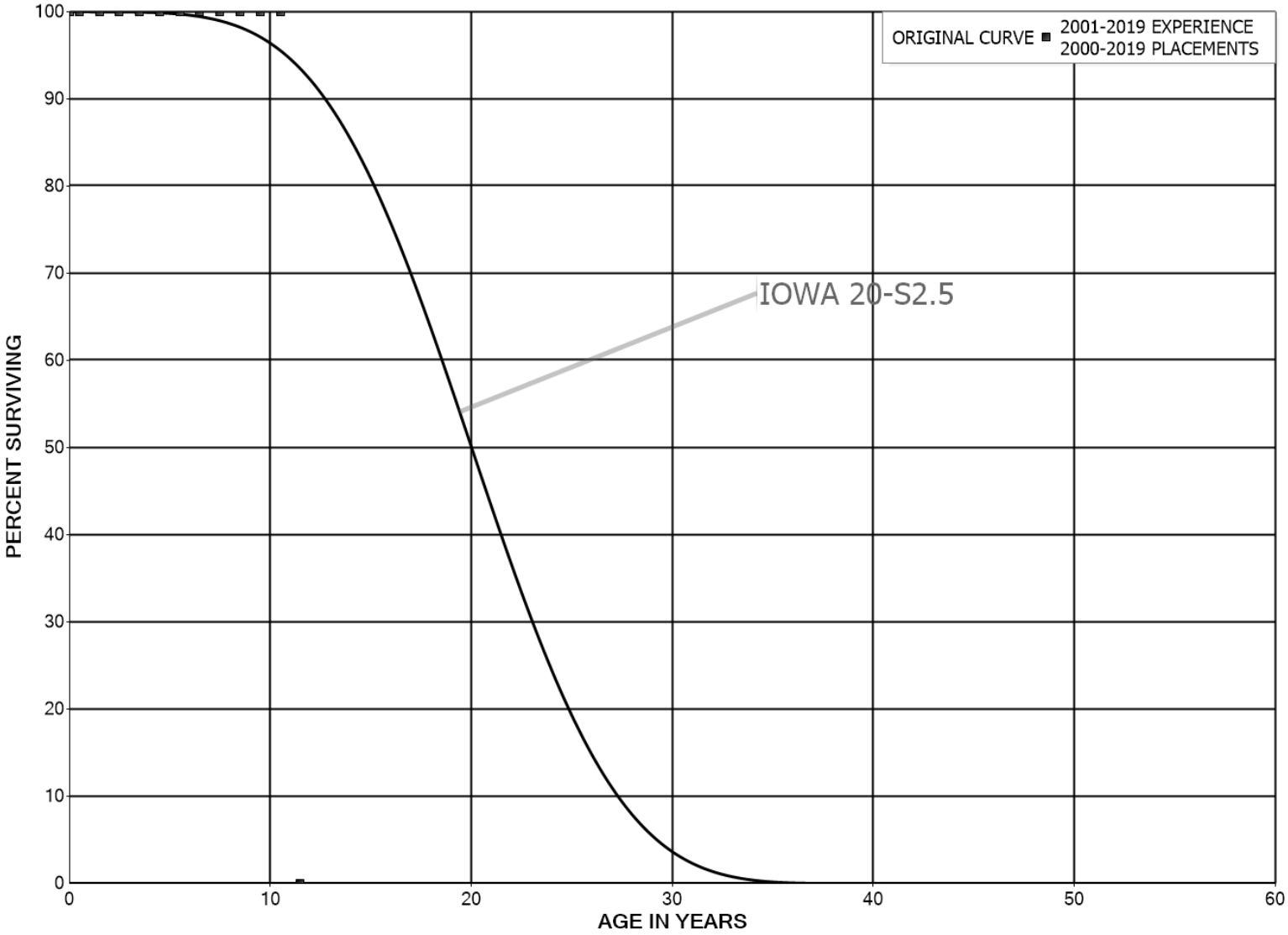
ACCOUNT 382.00 OUTFALL SEWER LINES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1975-2019 EXPERIENCE BAND 2005-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,984		0.0000		
40.5	4,984		0.0000		
41.5	4,984		0.0000		
42.5	4,984		0.0000		
43.5	4,984		0.0000		
44.5					

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 389.10 OTHER PLANT AND MISCELLANEOUS EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 389.10 OTHER PLANT AND MISCELLANEOUS EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 2000-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	737,756		0.0000	1.0000	100.00
0.5	437,340		0.0000	1.0000	100.00
1.5	405,165		0.0000	1.0000	100.00
2.5	4,547,918		0.0000	1.0000	100.00
3.5	4,547,918		0.0000	1.0000	100.00
4.5	4,547,918	2,997	0.0007	0.9993	100.00
5.5	4,544,921		0.0000	1.0000	99.93
6.5	393,353		0.0000	1.0000	99.93
7.5	393,353		0.0000	1.0000	99.93
8.5	281,642		0.0000	1.0000	99.93
9.5	8,492		0.0000	1.0000	99.93
10.5	8,492	8,492	1.0000		99.93
11.5					

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 391.00 TRANSPORTATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 391.00 TRANSPORTATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1976-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,168,919		0.0000	1.0000	100.00
0.5	3,692,372		0.0000	1.0000	100.00
1.5	1,458,511	14,523	0.0100	0.9900	100.00
2.5	2,332,879		0.0000	1.0000	99.00
3.5	2,514,168		0.0000	1.0000	99.00
4.5	1,930,107		0.0000	1.0000	99.00
5.5	1,664,209		0.0000	1.0000	99.00
6.5	1,677,203	32,676	0.0195	0.9805	99.00
7.5	1,535,566		0.0000	1.0000	97.08
8.5	1,373,777	8,793	0.0064	0.9936	97.08
9.5	1,545,830	87,008	0.0563	0.9437	96.45
10.5	879,899	61,030	0.0694	0.9306	91.03
11.5	743,329	174,600	0.2349	0.7651	84.71
12.5	440,822	40,215	0.0912	0.9088	64.81
13.5	348,542	79,500	0.2281	0.7719	58.90
14.5	276,542	75,000	0.2712	0.7288	45.47
15.5	195,354	117,872	0.6034	0.3966	33.14
16.5	51,900	20,700	0.3988	0.6012	13.14
17.5	31,200		0.0000	1.0000	7.90
18.5	32,855		0.0000	1.0000	7.90
19.5	32,855	23,700	0.7214	0.2786	7.90
20.5	9,155		0.0000	1.0000	2.20
21.5	9,155		0.0000	1.0000	2.20
22.5	9,155		0.0000	1.0000	2.20
23.5	9,155		0.0000	1.0000	2.20
24.5	14,155		0.0000	1.0000	2.20
25.5	14,155		0.0000	1.0000	2.20
26.5	14,155		0.0000	1.0000	2.20
27.5	14,155	5,000	0.3532	0.6468	2.20
28.5	9,155	9,155	1.0000		1.42
29.5					

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 395.00 POWER OPERATED EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 395.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1985-2018 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	192,967		0.0000	1.0000	100.00
0.5	192,967	8,551	0.0443	0.9557	100.00
1.5	127,706		0.0000	1.0000	95.57
2.5	255,380	14,864	0.0582	0.9418	95.57
3.5	324,176		0.0000	1.0000	90.01
4.5	885,603		0.0000	1.0000	90.01
5.5	967,489		0.0000	1.0000	90.01
6.5	1,410,131		0.0000	1.0000	90.01
7.5	1,250,710	8,033	0.0064	0.9936	90.01
8.5	871,073	6,988	0.0080	0.9920	89.43
9.5	536,633	98,717	0.1840	0.8160	88.71
10.5	191,853	6,125	0.0319	0.9681	72.39
11.5	137,458		0.0000	1.0000	70.08
12.5	190,308		0.0000	1.0000	70.08
13.5	169,091		0.0000	1.0000	70.08
14.5	169,091		0.0000	1.0000	70.08
15.5	169,587		0.0000	1.0000	70.08
16.5	190,470		0.0000	1.0000	70.08
17.5	117,685	875	0.0074	0.9926	70.08
18.5	116,810		0.0000	1.0000	69.56
19.5	116,810		0.0000	1.0000	69.56
20.5	124,335	9,999	0.0804	0.9196	69.56
21.5	124,336		0.0000	1.0000	63.97
22.5	124,336	12,782	0.1028	0.8972	63.97
23.5	111,554		0.0000	1.0000	57.39
24.5	111,554		0.0000	1.0000	57.39
25.5	111,554		0.0000	1.0000	57.39
26.5	18,021		0.0000	1.0000	57.39
27.5	8,021		0.0000	1.0000	57.39
28.5	8,021	496	0.0618	0.9382	57.39
29.5	30,053		0.0000	1.0000	53.84
30.5	30,053		0.0000	1.0000	53.84
31.5	30,053	22,528	0.7496	0.2504	53.84
32.5	7,525		0.0000	1.0000	13.48
33.5					13.48

PART VII. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1912	26,028	25,970	58	58	0.0
1915	20,800	12,808	7,992	8,050	0.0
1916	188,271	187,945	326	8,376	0.0
1917	38,373	38,119	254	8,630	0.0
1919	5,765	5,478	287	8,917	0.0
1920	97,547	59,432	38,115	47,032	0.0
1921	4,602	4,380	222	47,254	0.0
1922	4,986	3,760	1,226	48,480	0.0
1924	13,245	12,917	328	48,808	0.0
1925	505,966	504,893	1,073	49,881	0.0
1926	417,197	404,903	12,294	62,175	0.0
1927	108,465	96,352	12,113	74,288	0.0
1928	55,350	45,438	9,912	84,200	0.0
1929	6,728	4,056	2,672	86,872	0.0
1930	471,879	350,791	121,088	207,960	0.0
1931	178,965	148,833	30,132	238,092	0.0
1932	80,792	66,452	14,340	252,432	0.0
1933	20,399	13,345	7,054	259,486	0.0
1934	24,740	19,709	5,031	264,517	0.0
1935	1,206,206	779,585	426,621	691,138	0.1
1936	615,464	428,956	186,508	877,646	0.1
1937	187,036	139,407	47,629	925,275	0.1
1938	188,847	141,915	46,932	972,207	0.1
1939	206,790	147,608	59,182	1,031,389	0.1
1940	68,541	48,823	19,718	1,051,107	0.2
1941	17,298	11,711	5,587	1,056,694	0.2
1942	141,576	102,722	38,854	1,095,548	0.2
1943	7,653,563	5,871,258	1,782,305	2,877,853	0.4
1944	31,523	24,759	6,764	2,884,617	0.4
1945	60,871	39,624	21,247	2,905,864	0.4
1946	210,969	142,479	68,490	2,974,354	0.4
1947	116,820	85,028	31,792	3,006,146	0.4
1948	18,755	11,586	7,169	3,013,315	0.4
1949	14,732	9,273	5,459	3,018,774	0.4
1950	123,053	71,881	51,172	3,069,946	0.4
1951	924,044	908,173	15,871	3,085,817	0.4
1952	19,563	12,056	7,507	3,093,324	0.4
1953	1,547,601	973,534	574,067	3,667,391	0.5
1954	4,559,125	2,658,012	1,901,113	5,568,504	0.8
1955	250,782	147,851	102,931	5,671,435	0.8
1956	128,145	76,097	52,048	5,723,483	0.8
1957	1,259,103	700,505	558,598	6,282,081	0.9
1958	207,924	131,120	76,804	6,358,885	0.9
1961	482,274	266,962	215,312	6,574,197	0.9

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1962	110,408	61,829	48,579	6,622,776	1.0
1963	1,728,809	951,399	777,410	7,400,186	1.1
1965	570,223	302,739	267,484	7,667,670	1.1
1966	34,942,167	19,034,712	15,907,455	23,575,125	3.4
1967	24,157,054	12,786,665	11,370,389	34,945,514	5.0
1968	488,124	266,944	221,180	35,166,694	5.1
1969	704,228	340,715	363,513	35,530,207	5.1
1970	1,328,464	716,280	612,184	36,142,391	5.2
1971	30,914	17,665	13,249	36,155,640	5.2
1972	7,870,659	3,641,805	4,228,854	40,384,494	5.8
1973	167,216	82,608	84,608	40,469,102	5.8
1974	1,625,620	778,875	846,745	41,315,847	5.9
1975	7,266,244	3,591,739	3,674,505	44,990,352	6.5
1976	1,366,378	635,962	730,416	45,720,768	6.6
1977	737,086	342,616	394,470	46,115,238	6.6
1978	20,697,795	9,791,129	10,906,666	57,021,904	8.2
1979	249,857	116,989	132,868	57,154,772	8.2
1980	5,443,733	2,458,909	2,984,824	60,139,596	8.7
1981	15,360,370	7,287,880	8,072,490	68,212,086	9.8
1982	140,598	73,134	67,464	68,279,550	9.8
1983	25,815,799	9,493,209	16,322,590	84,602,140	12.2
1984	4,482,133	1,839,900	2,642,233	87,244,373	12.5
1985	6,978,288	3,100,536	3,877,752	91,122,125	13.1
1986	2,833,433	1,274,950	1,558,483	92,680,608	13.3
1987	2,423,609	1,090,787	1,332,822	94,013,430	13.5
1988	20,140,478	8,274,811	11,865,667	105,879,097	15.2
1989	11,603,002	4,783,704	6,819,298	112,698,395	16.2
1990	20,470,553	8,591,664	11,878,889	124,577,284	17.9
1991	37,829,740	15,405,660	22,424,080	147,001,364	21.1
1992	59,455,165	22,882,319	36,572,846	183,574,210	26.4
1993	14,371,879	5,822,073	8,549,806	192,124,016	27.6
1994	1,540,212	586,230	953,982	193,077,998	27.8
1995	20,578,923	7,469,326	13,109,597	206,187,595	29.7
1996	1,652,119	591,416	1,060,703	207,248,298	29.8
1997	7,013,529	2,197,272	4,816,257	212,064,555	30.5
1998	9,663,920	3,538,797	6,125,123	218,189,678	31.4
1999	6,082,373	2,146,980	3,935,393	222,125,071	32.0
2000	12,548,852	3,956,722	8,592,130	230,717,201	33.2
2001	7,685,204	2,507,684	5,177,520	235,894,721	33.9
2002	8,217,892	2,325,702	5,892,190	241,786,911	34.8
2003	8,171,718	2,551,982	5,619,736	247,406,647	35.6
2004	7,285,742	2,159,270	5,126,472	252,533,119	36.3
2005	16,822,296	4,587,616	12,234,680	264,767,799	38.1
2006	8,031,941	2,262,800	5,769,141	270,536,940	38.9

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
2007	10,956,531	2,365,853	8,590,678	279,127,618	40.1
2008	26,930,102	7,142,215	19,787,887	298,915,505	43.0
2009	59,119,574	17,024,234	42,095,340	341,010,845	49.1
2010	53,987,153	14,253,796	39,733,357	380,744,202	54.8
2011	28,882,156	7,038,432	21,843,724	402,587,926	57.9
2012	11,108,566	2,654,461	8,454,105	411,042,031	59.1
2013	10,196,338	2,165,885	8,030,453	419,072,484	60.3
2014	45,879,247	8,964,706	36,914,541	455,987,025	65.6
2015	18,851,943	3,393,650	15,458,293	471,445,318	67.8
2016	12,694,795	1,801,377	10,893,418	482,338,736	69.4
2017	24,602,379	2,756,184	21,846,195	504,184,931	72.5
2018	12,562,401	2,258,362	10,304,039	514,488,970	74.0
2019	26,474,858	2,958,603	23,516,255	538,005,225	77.4
2020	22,230,140	2,745,924	19,484,216	557,489,441	80.2
2021	25,155,830	2,465,927	22,689,903	580,179,344	83.5
2022	40,298,592	3,952,377	36,346,215	616,525,559	88.7
2023	46,652,348	3,369,377	43,282,971	659,808,530	94.9
2024	32,013,383	1,434,935	30,578,448	690,386,978	99.3
2025	33,198,518	669,779	32,528,739	722,915,717	104.0
2026	11,837,673	89,866	11,747,807	734,663,524	105.7
9999	52,951,946-	13,504,459-	39,447,487-	695,216,037	100.0
SUBTOTAL	969,876,031	274,659,994	695,216,037		
NONDEPRECIABLE	15,959,428		15,959,428		
TOTAL	985,835,459	274,659,994	711,175,465		

NET UTILITY PLANT IN SERVICE

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 354.20 STRUCTURES AND IMPROVEMENTS - COLLECTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
2007	5,653.25	2,492	1,416	4,237	24.10	176
2008	110,121.36	46,383	26,355	83,766	24.74	3,386
2009	134,578.42	53,764	30,549	104,029	25.55	4,072
2011	8,524.47	3,043	1,729	6,795	27.02	251
2013	100,540.83	31,499	17,898	82,643	28.49	2,901
2014	14,675.64	4,262	2,422	12,254	29.32	418
2015	30,444.53	8,138	4,624	25,821	30.15	856
2016	36,457.61	8,896	5,055	31,403	30.98	1,014
2017	196,649.81	43,538	24,738	171,912	31.65	5,432
2018	175,113.71	34,602	19,661	155,453	32.49	4,785
2019	265,156.75	46,031	26,155	239,002	33.32	7,173
2020	432,041.74	64,806	36,823	395,219	34.00	11,624
2021	570,195.07	71,559	40,660	529,535	34.84	15,199
2022	3,385,828.96	341,292	193,924	3,191,905	35.68	89,459
2023	2,427,887.20	185,005	105,120	2,322,767	36.37	63,865
2024	3,347,373.56	171,386	97,382	3,249,992	37.06	87,695
2025	904,535.79	23,427	13,312	891,224	37.61	23,696
2026	128,300.57	847	481	127,820	37.77	3,384
	12,274,079.27	1,140,970	648,304	11,625,775		325,386

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 35.7 2.65

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 354.30 STRUCTURES AND IMPROVEMENTS - SPP

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0						
NET SALVAGE PERCENT.. 0						
1935	18,861.14	17,507	16,056	2,805	7.04	398
1958	63,683.83	52,399	48,056	15,628	14.64	1,067
1976	25,970.39	18,309	16,792	9,178	20.92	439
1978	11,146.44	7,651	7,017	4,129	21.93	188
1980	93,957.85	63,102	57,872	36,086	22.49	1,605
1982	12,204.98	8,002	7,339	4,866	23.11	211
1983	86,589.73	56,223	51,563	35,027	23.23	1,508
1984	22,251.97	14,206	13,029	9,223	23.79	388
1985	104,674.02	66,091	60,613	44,061	23.94	1,840
1986	109,744.95	68,042	62,403	47,342	24.52	1,931
1987	29,681.60	18,174	16,668	13,014	24.69	527
1988	220,522.99	133,240	122,197	98,326	24.89	3,950
1989	240,185.48	143,078	131,220	108,965	25.11	4,340
1990	195,083.34	113,773	104,344	90,739	25.73	3,527
1991	285,470.50	163,860	150,279	135,192	25.98	5,204
1992	76,045.29	42,920	39,363	36,682	26.24	1,398
1993	2,160,497.80	1,197,780	1,098,509	1,061,989	26.52	40,045
1994	40,624.78	22,100	20,268	20,357	26.82	759
1996	24,175.73	12,620	11,574	12,602	27.47	459
1997	207,995.69	106,161	97,362	110,634	27.82	3,977
1998	429,870.49	214,247	196,490	233,380	28.18	8,282
1999	351,573.23	171,814	157,574	193,999	28.25	6,867
2000	289,845.37	137,908	126,478	163,367	28.64	5,704
2001	179,000.00	82,788	75,927	103,073	29.05	3,548
2002	66,094.94	29,822	27,350	38,745	29.19	1,327
2003	271,071.10	119,082	109,213	161,858	29.36	5,513
2004	1,082,516.67	459,637	421,543	660,974	29.81	22,173
2005	428,604.11	176,413	161,792	266,812	30.02	8,888
2006	917,095.09	365,004	334,753	582,342	30.25	19,251
2007	516,608.48	198,274	181,841	334,767	30.50	10,976
2008	2,147,228.90	792,327	726,660	1,420,569	30.78	46,152
2009	2,915,918.08	1,031,069	945,615	1,970,303	31.08	63,395
2010	2,365,815.22	798,699	732,503	1,633,312	31.39	52,033
2011	298,754.41	96,348	88,363	210,391	31.51	6,677
2012	37,883.52	11,562	10,604	27,280	31.87	856
2013	181,693.78	52,437	48,091	133,603	32.05	4,169
2014	4,039,714.09	1,095,570	1,004,770	3,034,944	32.25	94,107
2015	1,545,002.12	390,886	358,490	1,186,512	32.48	36,531
2016	553,292.14	129,470	118,740	434,552	32.74	13,273
2017	463,399.48	99,260	91,033	372,366	33.02	11,277
2018	388,079.03	75,443	69,190	318,889	33.15	9,620

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 354.30 STRUCTURES AND IMPROVEMENTS - SPP

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0						
NET SALVAGE PERCENT.. 0						
2019	1,004,042.79	174,302	159,856	844,187	33.32	25,336
2020	1,665,213.82	253,779	232,746	1,432,468	33.37	42,927
2021	987,136.34	127,834	117,239	869,897	33.61	25,882
2022	790,909.88	84,153	77,178	713,732	33.59	21,248
2023	435,502.41	35,668	32,712	402,790	33.63	11,977
2024	821,724.47	46,017	42,203	779,521	33.71	23,124
2025	2,477,582.27	71,850	65,895	2,411,687	33.48	72,034
9999	2,734,528.70-	832,679-	763,667-	1,970,862-		62,744-
	28,946,012.03	8,814,222	8,083,706	20,862,306		664,164

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.4 2.29

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 354.40 STRUCTURES AND IMPROVEMENTS - TDP

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0						
NET SALVAGE PERCENT.. 0						
1916	177,755.17	177,755	177,755			
1932	602.40	566	390	212	6.00	35
1935	562,419.57	522,038	359,931	202,489	7.04	28,763
1946	484.94	427	294	191	10.91	18
1954	3,946,317.60	3,324,378	2,292,070	1,654,248	13.47	122,810
1957	135,742.23	112,395	77,493	58,249	14.33	4,065
1961	346,385.67	276,935	190,939	155,447	16.30	9,537
1963	1,566,657.10	1,243,612	857,437	709,220	16.37	43,324
1965	53,759.86	41,976	28,941	24,819	17.12	1,450
1967	23,995,715.53	18,404,714	12,689,561	11,306,155	17.92	630,924
1968	361,924.73	274,990	189,598	172,327	18.34	9,396
1969	221,599.62	166,732	114,957	106,643	18.76	5,685
1973	38,481.00	27,941	19,265	19,216	19.99	961
1975	419,410.21	297,320	204,994	214,416	20.94	10,240
1976	16,150.91	11,386	7,850	8,301	20.92	397
1978	20,306,005.32	13,938,042	9,609,909	10,696,096	21.93	487,738
1981	12,778,313.67	8,510,357	5,867,665	6,910,649	22.57	306,187
1984	693,417.71	442,678	305,215	388,203	23.79	16,318
1985	133,860.33	84,519	58,274	75,586	23.94	3,157
1986	385,741.04	239,159	164,894	220,847	24.52	9,007
1988	15,031,971.53	9,082,317	6,262,016	8,769,956	24.89	352,349
1989	7,342,590.93	4,373,981	3,015,744	4,326,847	25.11	172,316
1990	6,479,049.63	3,778,582	2,605,232	3,873,818	25.73	150,556
1991	34,903,905.07	20,034,842	13,813,490	21,090,415	25.98	811,794
1992	52,055,984.18	29,380,397	20,257,002	31,798,982	26.24	1,211,851
1993	354,817.39	196,711	135,627	219,190	26.52	8,265
1994	16,680.06	9,074	6,256	10,424	26.82	389
1995	124,581.42	66,427	45,800	78,781	27.14	2,903
1996	642,593.75	335,434	231,273	411,321	27.47	14,973
1997	274,432.07	140,070	96,575	177,857	27.82	6,393
1998	599,628.40	298,855	206,053	393,575	28.18	13,966
1999	230,360.60	112,577	77,619	152,742	28.25	5,407
2000	6,456,390.86	3,071,951	2,118,028	4,338,363	28.64	151,479
2001	2,266,355.22	1,048,189	722,698	1,543,657	29.05	53,138
2002	1,387,706.79	626,133	431,702	956,005	29.19	32,751
2003	1,983,806.66	871,486	600,866	1,382,941	29.36	47,103
2004	204,864.73	86,986	59,975	144,890	29.81	4,860
2005	814,250.99	335,146	231,074	583,177	30.02	19,426
2006	1,009,776.60	401,891	277,093	732,684	30.25	24,221
2007	46,539.86	17,862	12,315	34,225	30.50	1,122
2008	2,849,140.44	1,051,333	724,866	2,124,274	30.78	69,015

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 354.40 STRUCTURES AND IMPROVEMENTS - TDP

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 55-S0						
NET SALVAGE PERCENT.. 0						
2009	17,686,455.46	6,253,931	4,311,919	13,374,536	31.08	430,326
2010	20,483,746.66	6,915,313	4,767,925	15,715,822	31.39	500,663
2011	16,053,015.59	5,177,098	3,569,471	12,483,545	31.51	396,177
2012	3,496,681.74	1,067,187	735,797	2,760,885	31.87	86,630
2013	231,088.74	66,692	45,982	185,107	32.05	5,776
2014	10,269,815.58	2,785,174	1,920,304	8,349,512	32.25	258,900
2015	149,213.17	37,751	26,028	123,185	32.48	3,793
2016	446,427.21	104,464	72,025	374,402	32.74	11,436
2017	990,597.57	212,186	146,297	844,301	33.02	25,569
2018	421,177.10	81,877	56,452	364,725	33.15	11,002
2019	208,842.04	36,255	24,997	183,845	33.32	5,518
2020	2,243,371.63	341,890	235,724	2,007,648	33.37	60,163
2021	2,311,174.12	299,297	206,357	2,104,817	33.61	62,625
2022	7,852,783.99	835,536	576,080	7,276,704	33.59	216,633
2023	12,748,818.46	1,044,128	719,899	12,028,919	33.63	357,684
2025	1,588,339.04	46,062	31,759	1,556,580	33.48	46,493
9999	1,853,012.73-	923,551-	637,107-	1,215,906-		45,479-
	296,544,707.16	147,799,454	101,958,645	194,586,062		7,278,198

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.7 2.45

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 354.70 STRUCTURES AND IMPROVEMENTS - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 35-S1						
NET SALVAGE PERCENT.. 0						
1939	3,411.97	3,412	3,412			
1972	444.00	410	444			
1984	11,137.33	9,402	11,137			
1993	16,791.36	12,689	16,791			
1994	28,966.43	21,505	28,966			
1997	5,808.00	4,093	5,808			
2003	3,734.52	2,302	3,574	161	14.31	11
2007	1,132.52	615	955	178	15.97	11
2008	352,581.82	184,682	286,753	65,829	16.36	4,024
2009	44,295.19	22,289	34,608	9,687	16.78	577
2010	5,400.95	2,592	4,025	1,376	17.33	79
2011	7,070.39	3,235	5,023	2,047	17.79	115
2012	28,333.08	12,297	19,093	9,240	18.26	506
2013	25,147.02	10,298	15,990	9,157	18.75	488
2014	411,945.03	158,187	245,614	166,331	19.25	8,641
2015	1,017,794.79	363,862	564,962	452,833	19.77	22,905
2016	9,144.35	3,018	4,686	4,458	20.30	220
2017	131,099.65	39,527	61,373	69,727	20.85	3,344
2018	369,497.94	100,208	155,591	213,907	21.50	9,949
2019	84,245.96	20,286	31,498	52,748	22.07	2,390
2020	174,483.42	36,432	56,567	117,916	22.74	5,185
2021	644,053.82	113,353	176,001	468,053	23.41	19,994
2022	1,084,723.04	154,465	239,835	844,888	24.09	35,072
2023	771,776.36	83,120	129,059	642,717	24.86	25,853
2024	2,019,804.56	145,830	226,428	1,793,377	25.70	69,781
2025	695,829.05	25,259	39,219	656,610	26.55	24,731
2026	78,801.98	717	1,113	77,689	27.22	2,854
	8,027,454.53	1,534,085	2,368,525	5,658,930		236,730

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.9 2.95

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 355.00 POWER GENERATING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 35-S0.5						
NET SALVAGE PERCENT.. 0						
1980	3,900.49	3,337	3,900			
1983	14,573.73	12,157	14,574			
1987	19,246.40	15,387	19,246			
1989	49,338.78	38,336	49,339			
1990	7,692.28	5,898	7,618	74	10.95	7
1992	59,866.38	44,780	57,837	2,029	11.45	177
1993	260,597.74	191,774	247,693	12,905	11.84	1,090
1994	12,067.19	8,727	11,272	795	12.25	65
1997	30,447.00	20,926	27,028	3,419	13.19	259
1998	74,281.11	50,125	64,741	9,540	13.49	707
1999	54,144.46	35,817	46,261	7,883	13.82	570
2000	97,004.84	62,801	81,113	15,892	14.16	1,122
2001	38,477.83	24,337	31,433	7,045	14.53	485
2002	56,915.93	35,106	45,343	11,573	14.91	776
2005	68,295.28	38,867	50,200	18,095	15.90	1,138
2007	12,208.69	6,495	8,389	3,820	16.71	229
2008	1,263,581.59	648,217	837,230	426,352	17.09	24,947
2009	2,513,725.97	1,239,267	1,600,623	913,103	17.48	52,237
2010	20,681.36	9,795	12,651	8,030	17.78	452
2011	62,203.16	28,085	36,274	25,929	18.22	1,423
2012	81,422.26	34,995	45,199	36,223	18.57	1,951
2013	26,762.41	10,890	14,065	12,697	18.95	670
2014	609,411.88	233,283	301,306	308,106	19.35	15,923
2015	84,106.93	30,068	38,836	45,271	19.77	2,290
2016	10,498.31	3,485	4,501	5,997	20.12	298
2017	13,046.73	3,969	5,126	7,921	20.59	385
2018	4,307.88	1,189	1,536	2,772	20.99	132
2019	9,195.02	2,266	2,927	6,268	21.41	293
2020	160,993.90	34,775	44,915	116,079	21.78	5,330
2021	241,827.33	44,496	57,470	184,357	22.17	8,316
2022	226,859.70	34,120	44,069	182,791	22.60	8,088
2023	90,971.14	10,507	13,571	77,400	22.97	3,370
2024	88,903.89	7,006	9,049	79,855	23.38	3,416
2025	764,953.95	30,981	40,014	724,940	23.69	30,601
2026	150,000.00	1,545	1,996	148,004	23.96	6,177
9999	144,517.16-	59,609-	76,944-	67,573-		3,432-
	7,137,994.38	2,944,200	3,800,401	3,337,593		169,492

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.7 2.37

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 360.10 COLLECTION SEWERS - FORCE MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
1935	46,479.68	42,297	30,645	15,835	9.00	1,759
1957	7,017.77	5,665	4,104	2,914	16.47	177
1958	32,439.89	25,809	18,699	13,741	17.47	787
1965	13,312.07	9,907	7,178	6,134	20.97	293
1972	81,989.59	56,228	40,739	41,251	24.74	1,667
1973	125,512.54	84,482	61,210	64,303	25.74	2,498
1974	1,497,279.66	996,589	722,056	775,224	26.12	29,679
1975	848,628.94	553,985	401,377	447,252	27.12	16,492
1976	970,148.34	625,746	453,370	516,778	27.52	18,778
1977	458,278.66	291,924	211,507	246,772	27.92	8,839
1978	270,029.88	168,499	122,082	147,948	28.92	5,116
1979	73,663.59	45,355	32,861	40,803	29.34	1,391
1980	153,333.12	92,399	66,946	86,387	30.34	2,847
1981	160,772.77	95,499	69,192	91,581	30.76	2,977
1982	49,947.27	29,229	21,177	28,770	31.19	922
1983	192,190.75	109,914	79,636	112,555	32.19	3,497
1985	309,658.34	170,126	123,261	186,397	33.63	5,543
1986	64,179.15	34,657	25,110	39,069	34.07	1,147
1987	225,759.49	118,862	86,119	139,640	35.07	3,982
1988	488,759.72	252,591	183,009	305,751	35.53	8,605
1989	92,040.24	46,655	33,803	58,237	35.99	1,618
1990	94,015.68	46,369	33,596	60,420	36.99	1,633
1991	75,406.03	36,421	26,388	49,018	37.46	1,309
1992	34,658.68	16,262	11,782	22,877	38.46	595
1993	576,129.44	264,271	191,472	384,657	38.94	9,878
1994	284,849.73	126,701	91,798	193,052	39.94	4,834
1995	932,773.48	404,824	293,306	639,467	40.43	15,817
1996	132,223.77	55,534	40,236	91,988	41.43	2,220
1997	1,677,251.22	685,828	496,901	1,180,350	41.92	28,157
1998	656,696.70	259,264	187,844	468,853	42.92	10,924
1999	458,770.01	175,892	127,439	331,331	43.42	7,631
2000	600,881.37	221,845	160,733	440,148	44.42	9,909
2001	861,380.28	307,943	223,113	638,267	44.93	14,206
2002	1,673,772.44	574,439	416,197	1,257,575	45.93	27,380
2003	408,112.78	135,167	97,932	310,181	46.44	6,679
2004	2,395,283.13	758,826	549,790	1,845,493	47.44	38,902
2005	654,538.20	199,307	144,403	510,135	47.97	10,634
2006	1,952,921.28	566,347	410,334	1,542,587	48.97	31,501
2007	1,273,610.46	353,300	255,976	1,017,634	49.49	20,562
2008	4,685,962.53	1,231,471	892,235	3,793,728	50.49	75,138
2009	1,042,001.08	260,396	188,664	853,337	51.03	16,722

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 360.10 COLLECTION SEWERS - FORCE MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
2010	744,871.78	175,194	126,933	617,939	52.03	11,877
2013	290,505.05	55,893	40,496	250,009	54.57	4,581
2014	4,342,455.84	776,431	562,545	3,779,911	55.11	68,588
2015	2,379,137.30	389,941	282,523	2,096,614	56.11	37,366
2016	3,118,339.25	467,751	338,898	2,779,441	56.67	49,046
2017	3,465,621.85	467,859	338,977	3,126,645	57.67	54,216
2018	1,041,950.42	125,868	91,195	950,755	58.23	16,328
2019	4,281,939.91	452,601	327,922	3,954,018	59.23	66,757
2020	2,056,895.20	187,589	135,913	1,920,982	59.79	32,129
2021	2,129,358.87	161,831	117,251	2,012,108	60.79	33,099
2022	1,466,734.30	89,764	65,037	1,401,697	61.36	22,844
2023	2,383,119.17	110,100	79,770	2,303,349	61.94	37,187
2024	3,195,435.07	99,058	71,770	3,123,665	62.52	49,963
2025	1,682,552.91	26,416	19,140	1,663,413	62.69	26,534
2026	101,839.31	407	295	101,544	62.64	1,621
9999	12,949,398.91-	3,083,471-	2,234,060-	10,715,339-		210,764-
	46,364,017.07	11,040,057	7,998,825	38,365,192		754,617

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 50.8 1.63

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 361.10 COLLECTION SEWERS - GRAVITY MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R2.5						
NET SALVAGE PERCENT.. 0						
1912	155.62	145	97	59	7.95	7
1915	20,800.43	19,163	12,808	7,992	9.48	843
1916	851.12	786	525	326	9.05	36
1917	667.72	619	414	254	8.65	29
1919	747.44	688	460	287	9.28	31
1920	97,547.06	88,924	59,432	38,115	10.28	3,708
1921	569.40	520	348	221	9.94	22
1922	3,100.65	2,805	1,875	1,226	10.94	112
1924	832.39	756	505	327	10.36	32
1925	2,685.38	2,414	1,613	1,072	11.36	94
1926	30,850.73	27,766	18,557	12,294	11.11	1,107
1927	4,457.85	4,016	2,684	1,774	10.89	163
1928	6,831.76	6,093	4,072	2,760	11.89	232
1929	6,620.90	5,908	3,949	2,672	11.70	228
1930	204,717.21	180,806	120,841	83,876	12.70	6,604
1931	12,486.56	11,032	7,373	5,114	12.53	408
1932	23,127.22	20,435	13,658	9,469	12.38	765
1933	13,725.17	11,999	8,019	5,706	13.38	426
1934	3,773.18	3,298	2,204	1,569	13.26	118
1935	439,277.76	383,753	256,480	182,798	13.17	13,880
1936	339,206.60	293,075	195,876	143,331	14.17	10,115
1937	53,634.16	46,302	30,946	22,688	14.09	1,610
1938	49,314.37	42,095	28,134	21,180	15.09	1,404
1939	53,519.09	45,630	30,497	23,022	15.04	1,531
1940	17,914.95	15,253	10,194	7,721	15.01	514
1941	7,876.61	6,628	4,430	3,447	16.01	215
1942	31,749.71	26,670	17,825	13,925	16.00	870
1943	2,128,906.99	1,784,663	1,192,774	936,133	16.01	58,472
1944	3,824.29	3,167	2,117	1,707	17.01	100
1945	37,737.08	31,178	20,838	16,899	17.04	992
1946	92,312.86	76,066	50,838	41,475	17.09	2,427
1947	22,776.77	18,533	12,386	10,391	18.09	574
1948	4,759.64	3,861	2,580	2,180	18.15	120
1949	2,855.01	2,286	1,528	1,327	19.15	69
1950	63,111.71	50,363	33,660	29,452	19.24	1,531
1951	9,197.47	7,312	4,887	4,310	19.34	223
1952	3,050.73	2,393	1,599	1,452	20.34	71
1953	413,316.19	322,841	215,770	197,546	20.46	9,655
1954	206,559.63	160,621	107,351	99,209	20.59	4,818
1955	84,666.50	64,922	43,390	41,276	21.59	1,912
1956	36,033.45	27,494	18,376	17,657	21.74	812

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 361.10 COLLECTION SEWERS - GRAVITY MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R2.5						
NET SALVAGE PERCENT.. 0						
1957	880,446.89	662,184	442,568	437,879	22.74	19,256
1958	41,069.76	30,720	20,532	20,538	22.91	896
1961	44,379.11	32,308	21,593	22,786	24.29	938
1962	45,153.79	32,366	21,632	23,522	25.29	930
1963	29,796.24	21,212	14,177	15,619	25.50	613
1965	301,561.49	209,706	140,156	161,405	26.72	6,041
1966	21,042,778.70	14,519,517	9,704,071	11,338,708	26.96	420,575
1968	34,132.78	22,965	15,349	18,784	28.21	666
1969	394,312.17	262,967	175,753	218,559	28.47	7,677
1970	775,334.71	507,999	339,519	435,816	29.47	14,788
1971	7,073.40	4,591	3,068	4,005	29.75	135
1972	6,152,206.31	3,920,186	2,620,043	3,532,163	30.75	114,867
1974	111,039.39	69,289	46,309	64,730	31.33	2,066
1975	3,726,795.67	2,280,799	1,524,364	2,202,432	32.33	68,123
1976	300,267.29	181,662	121,413	178,854	32.64	5,480
1977	179,692.62	106,540	71,206	108,487	33.64	3,225
1978	78,073.99	45,720	30,557	47,517	33.97	1,399
1979	96,940.49	55,586	37,151	59,789	34.97	1,710
1980	3,205,663.31	1,813,764	1,212,223	1,993,440	35.30	56,471
1982	19,199.56	10,475	7,001	12,199	36.65	333
1983	24,427,267.04	13,129,656	8,775,162	15,652,105	37.00	423,030
1984	2,791,609.93	1,465,595	979,526	1,812,084	38.00	47,686
1985	3,476,274.13	1,795,843	1,200,246	2,276,028	38.37	59,318
1986	1,037,905.71	527,256	352,390	685,516	38.74	17,695
1987	1,003,474.62	497,021	332,182	671,293	39.74	16,892
1988	2,968,574.20	1,443,914	965,035	2,003,539	40.12	49,939
1989	2,333,394.87	1,105,096	738,587	1,594,808	41.12	38,784
1990	6,007,152.18	2,789,721	1,864,501	4,142,651	41.52	99,775
1992	5,278,517.15	2,333,105	1,559,323	3,719,194	42.92	86,654
1993	6,412,337.46	2,772,053	1,852,692	4,559,645	43.34	105,206
1994	593,278.33	248,702	166,219	427,059	44.34	9,631
1995	10,219,489.56	4,181,815	2,794,902	7,424,588	44.76	165,876
1996	417,411.79	165,295	110,474	306,938	45.76	6,708
1997	3,281,454.11	1,265,657	845,898	2,435,556	46.19	52,729
1998	3,172,689.02	1,190,393	795,595	2,377,094	46.63	50,978
1999	2,448,819.97	885,983	592,144	1,856,676	47.63	38,981
2000	3,482,494.63	1,222,356	816,958	2,665,537	48.07	55,451
2001	1,790,756.89	608,857	406,928	1,383,829	48.53	28,515
2002	3,117,083.73	1,017,416	679,987	2,437,097	49.53	49,204
2003	2,132,778.40	672,038	449,154	1,683,624	49.99	33,679
2004	1,181,942.93	356,238	238,090	943,853	50.99	18,511

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 361.10 COLLECTION SEWERS - GRAVITY MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R2.5						
NET SALVAGE PERCENT.. 0						
2005	7,373,787.88	2,136,924	1,428,206	5,945,582	51.46	115,538
2006	1,886,545.62	524,460	350,521	1,536,025	51.94	29,573
2007	6,270,878.10	1,656,139	1,106,875	5,164,003	52.94	97,544
2008	8,385,260.51	2,113,086	1,412,274	6,972,987	53.43	130,507
2009	7,858,218.72	1,883,615	1,258,908	6,599,311	53.92	122,391
2010	5,158,886.49	1,172,099	783,369	4,375,517	54.42	80,403
2011	3,145,520.94	669,996	447,790	2,697,731	55.42	48,678
2012	2,044,797.66	409,368	273,600	1,771,198	55.93	31,668
2013	4,146,142.10	776,158	518,743	3,627,399	56.44	64,270
2014	12,093,330.27	2,104,239	1,406,361	10,686,969	56.97	187,589
2015	5,348,537.36	858,975	574,093	4,774,444	57.49	83,048
2016	5,943,291.05	873,664	583,910	5,359,381	58.03	92,355
2017	15,508,922.33	2,065,788	1,380,662	14,128,260	58.57	241,220
2018	2,821,899.79	336,370	224,812	2,597,088	59.11	43,937
2019	13,399,979.75	1,406,998	940,363	12,459,617	59.67	208,809
2020	3,498,960.46	317,006	211,870	3,287,090	60.23	54,576
2021	5,360,545.19	410,082	274,077	5,086,468	60.36	84,269
2022	4,637,003.75	285,639	190,906	4,446,098	60.94	72,959
2023	5,002,846.82	235,634	157,485	4,845,362	60.69	79,838
2024	9,629,752.70	308,152	205,952	9,423,801	60.50	155,765
2025	11,155,854.37	184,072	123,024	11,032,830	59.61	185,084
2026	4,697,137.81	20,198	13,499	4,683,639	57.55	81,384
9999	20,849,683.33-	6,750,320-	4,511,554-	16,338,129-		348,807-
	254,095,190.02	82,266,187	54,982,334	199,112,856		4,250,909

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 46.8 1.67

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 361.20 MANHOLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S2.5						
NET SALVAGE PERCENT.. 0						
1912	8,281.55	8,282	8,282			
1916	1,858.59	1,859	1,859			
1917	11,164.06	11,164	11,164			
1921	3,697.35	3,697	3,697			
1924	2,673.32	2,673	2,673			
1925	127,689.05	127,689	127,689			
1926	130,762.03	130,762	130,762			
1927	27,990.30	27,988	17,651	10,339	0.01	10,339
1928	19,350.14	19,342	12,198	7,152	0.04	7,152
1930	100,475.18	100,314	63,263	37,212	0.15	37,212
1931	66,374.52	65,578	41,357	25,018	1.15	21,755
1932	12,339.91	12,179	7,681	4,659	1.24	3,757
1933	3,562.72	3,512	2,215	1,348	1.34	1,006
1934	9,128.63	8,986	5,667	3,462	1.46	2,371
1935	59,690.49	58,664	36,996	22,694	1.59	14,273
1936	113,228.81	111,077	70,051	43,178	1.74	24,815
1937	65,187.08	63,818	40,247	24,940	1.91	13,058
1938	67,065.03	65,509	41,313	25,752	2.09	12,322
1939	93,799.34	91,398	57,640	36,159	2.29	15,790
1940	30,988.72	30,115	18,992	11,997	2.50	4,799
1941	5,505.67	5,335	3,365	2,141	2.72	787
1942	63,793.68	61,625	38,864	24,930	2.96	8,422
1943	2,154,143.63	2,074,009	1,307,971	846,173	3.21	263,605
1944	12,801.21	12,281	7,745	5,056	3.47	1,457
1945	11,086.41	10,686	6,739	4,347	3.03	1,435
1946	67,983.45	65,264	41,159	26,824	3.33	8,055
1947	53,884.09	51,508	32,483	21,401	3.64	5,879
1948	10,596.83	10,084	6,359	4,238	3.97	1,068
1949	8,209.54	7,775	4,903	3,307	4.30	769
1950	46,476.89	44,153	27,845	18,632	4.00	4,658
1951	24,462.07	23,117	14,579	9,883	4.37	2,262
1952	12,686.36	11,923	7,519	5,167	4.74	1,090
1953	619,978.28	579,308	365,340	254,638	5.12	49,734
1954	297,965.58	278,896	175,885	122,081	4.92	24,813
1955	125,323.70	116,564	73,511	51,813	5.34	9,703
1956	70,239.60	65,393	41,240	29,000	5.19	5,588
1957	35,553.38	32,873	20,731	14,822	5.63	2,633
1958	55,053.95	50,914	32,109	22,945	5.53	4,149
1961	80,007.82	72,807	45,916	34,092	6.43	5,302
1962	48,378.68	43,967	27,728	20,651	6.42	3,217
1963	46,545.98	41,933	26,445	20,101	6.93	2,901

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 361.20 MANHOLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S2.5						
NET SALVAGE PERCENT.. 0						
1965	61,588.34	54,851	34,592	26,996	7.49	3,604
1966	4,547,980.68	4,038,607	2,546,942	2,001,039	7.57	264,338
1968	35,245.12	31,072	19,596	15,649	7.79	2,009
1969	77,913.00	67,948	42,851	35,062	8.36	4,194
1970	146,841.05	127,458	80,381	66,460	8.52	7,800
1971	13,692.94	11,824	7,457	6,236	8.69	718
1972	1,035,550.56	889,124	560,725	474,826	8.89	53,411
1974	8,973.92	7,560	4,768	4,206	9.73	432
1975	598,400.89	500,503	315,642	282,759	9.98	28,333
1977	42,682.64	35,136	22,158	20,525	10.52	1,951
1979	34,363.21	27,779	17,519	16,844	11.14	1,512
1980	1,191,652.53	953,799	601,512	590,141	11.47	51,451
1983	808,417.74	622,239	392,414	416,004	12.87	32,324
1984	133,837.55	101,743	64,164	69,674	13.25	5,258
1985	767,601.12	575,931	363,210	404,391	13.64	29,647
1986	205,282.76	151,909	95,801	109,482	14.05	7,792
1987	236,305.77	172,338	108,685	127,621	14.48	8,814
1988	295,388.50	212,148	133,791	161,598	14.91	10,838
1989	21,413.09	15,133	9,544	11,869	15.36	773
1990	1,673,138.35	1,156,473	729,328	943,810	16.08	58,695
1992	572,466.07	381,491	240,587	331,879	17.02	19,499
1993	358,530.06	234,264	147,738	210,792	17.51	12,038
1994	240,148.58	152,927	96,443	143,706	18.25	7,874
1995	2,834,250.58	1,766,022	1,113,739	1,720,512	18.75	91,761
1996	171,595.04	104,501	65,903	105,692	19.26	5,488
1997	1,035,971.18	612,881	386,513	649,458	20.02	32,440
1998	489,358.93	282,262	178,008	311,351	20.54	15,158
1999	595,305.34	332,716	209,827	385,478	21.31	18,089
2000	573,605.11	310,206	195,631	377,974	22.08	17,118
2001	379,368.32	199,168	125,605	253,763	22.62	11,219
2002	746,546.96	378,051	238,417	508,130	23.39	21,724
2003	628,146.13	306,284	193,158	434,988	24.17	17,997
2004	602,076.27	282,133	177,927	424,149	24.95	17,000
2005	2,284,355.62	1,026,589	647,417	1,636,939	25.73	63,620
2006	171,019.33	73,538	46,377	124,642	26.51	4,702
2007	2,053,190.25	842,629	531,403	1,521,787	27.30	55,743
2008	2,385,842.26	927,615	584,999	1,800,843	28.30	63,634
2009	238,809.80	88,097	55,558	183,252	29.08	6,302
2010	783,402.27	273,251	172,325	611,077	29.87	20,458
2011	1,314,595.91	429,873	271,099	1,043,497	30.87	33,803
2012	96,979.95	29,734	18,752	78,228	31.66	2,471

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 361.20 MANHOLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S2.5						
NET SALVAGE PERCENT.. 0						
2013	1,061,771.03	302,286	190,636	871,135	32.66	26,673
2014	2,194,316.38	579,300	365,335	1,828,981	33.45	54,678
2015	5,519,102.74	1,335,623	842,308	4,676,795	34.45	135,756
2016	283,131.09	62,289	39,282	243,849	35.45	6,879
2017	406,385.82	80,464	50,745	355,641	36.45	9,757
2018	185,760.51	32,694	20,618	165,143	37.45	4,410
2019	153,156.71	23,693	14,942	138,215	38.25	3,613
2020	686,920.39	91,086	57,443	629,477	39.25	16,038
2021	448,218.33	49,528	31,235	416,983	40.25	10,360
2022	1,007,195.90	89,036	56,150	951,046	41.25	23,056
2023	923,446.25	61,224	38,611	884,835	42.25	20,943
2024	1,617,240.56	71,482	45,080	1,572,161	43.25	36,351
2025	1,685,589.36	37,252	23,493	1,662,096	44.25	37,561
2026	617,129.21	3,394	2,141	614,988	45.00	13,666
9999	4,387,312.76-	2,207,857-	1,401,284-	2,986,029-		175,868-
	47,699,868.86	24,004,322	15,235,074	32,464,795		1,912,081

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.0 4.01

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 363.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 47-R3						
NET SALVAGE PERCENT.. 0						
1912	17,591.12	17,591	17,591			
1916	7,806.31	7,806	7,806			
1917	26,540.85	26,541	26,541			
1919	5,017.98	5,018	5,018			
1921	335.47	335	335			
1922	1,885.45	1,885	1,885			
1924	9,739.36	9,739	9,739			
1925	375,591.20	375,591	375,591			
1926	255,584.09	255,584	255,584			
1927	76,017.05	76,017	76,017			
1928	29,168.27	29,168	29,168			
1929	107.20	107	107			
1930	166,687.07	166,687	166,687			
1931	100,103.45	100,103	100,103			
1932	44,722.95	44,723	44,723			
1933	3,111.15	3,111	3,111			
1934	11,838.19	11,838	11,838			
1935	79,477.10	79,477	79,477			
1936	163,028.69	163,029	163,029			
1937	68,214.45	68,214	68,214			
1938	72,468.05	72,468	72,468			
1939	56,059.17	56,059	56,059			
1940	19,637.21	19,637	19,637			
1941	3,916.01	3,916	3,916			
1942	46,032.91	46,033	46,033			
1943	3,370,512.84	3,370,513	3,370,513			
1944	14,897.26	14,897	14,897			
1945	12,047.42	12,047	12,047			
1946	50,187.51	50,188	50,188			
1947	40,159.11	40,159	40,159			
1948	3,398.43	3,393	2,647	751	0.12	751
1949	3,667.64	3,643	2,842	826	0.52	826
1950	13,463.95	13,302	10,376	3,088	0.92	3,088
1951	7,361.97	7,288	5,685	1,677	0.76	1,677
1952	3,826.17	3,766	2,938	888	1.19	746
1953	514,306.24	503,094	392,424	121,882	1.63	74,774
1954	108,282.11	106,030	82,706	25,576	1.53	16,716
1955	40,791.50	39,678	30,950	9,842	1.99	4,946
1956	21,872.21	21,129	16,481	5,391	2.46	2,191
1957	178,227.80	172,168	134,295	43,933	2.43	18,079
1958	15,676.15	15,030	11,724	3,952	2.92	1,353

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 363.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R3						
NET SALVAGE PERCENT.. 0						
1961	11,501.84	10,915	8,514	2,988	3.49	856
1962	16,875.57	15,985	12,469	4,407	3.57	1,234
1963	7,554.78	7,092	5,532	2,023	4.11	492
1965	57,025.05	53,221	41,514	15,511	4.36	3,558
1966	9,351,408.00	8,696,809	6,783,699	2,567,709	4.52	568,077
1968	12,249.09	11,225	8,756	3,493	5.29	660
1969	8,267.49	7,540	5,881	2,386	5.50	434
1970	375,927.55	341,041	266,019	109,909	5.73	19,181
1971	10,147.86	9,153	7,140	3,008	5.98	503
1972	600,468.11	538,260	419,854	180,614	6.24	28,945
1973	2,279.88	2,030	1,583	697	6.52	107
1974	8,326.62	7,361	5,742	2,585	6.82	379
1975	1,668,830.51	1,463,898	1,141,872	526,959	7.14	73,804
1976	53,840.62	46,841	36,537	17,304	7.47	2,316
1977	56,431.70	48,390	37,745	18,687	8.14	2,296
1978	32,539.60	27,646	21,564	10,976	8.50	1,291
1979	44,889.97	37,766	29,458	15,432	8.87	1,740
1980	795,225.98	662,105	516,456	278,770	9.25	30,137
1981	72,000.90	59,293	46,250	25,751	9.64	2,671
1982	59,246.17	48,226	37,617	21,629	10.05	2,152
1983	286,759.61	230,583	179,860	106,900	10.48	10,200
1984	249,936.74	197,350	153,937	96,000	11.19	8,579
1985	1,686,548.05	1,313,821	1,024,809	661,739	11.63	56,899
1986	225,902.14	173,493	135,328	90,574	12.08	7,498
1987	757,024.65	572,765	446,769	310,256	12.55	24,722
1988	328,192.39	243,191	189,694	138,498	13.28	10,429
1989	310,612.50	226,405	176,601	134,012	13.76	9,739
1990	3,452,675.36	2,473,497	1,929,381	1,523,294	14.25	106,898
1991	78,901.02	55,231	43,081	35,820	15.00	2,388
1992	458,036.71	314,580	245,379	212,658	15.50	13,720
1993	752,653.43	504,203	393,289	359,364	16.26	22,101
1994	249,415.94	163,617	127,625	121,791	16.78	7,258
1995	6,460,501.96	4,125,677	3,218,118	3,242,384	17.54	184,857
1996	129,213.20	80,629	62,892	66,321	18.08	3,668
1997	436,803.34	266,013	207,496	229,307	18.62	12,315
1998	400,661.88	236,711	184,640	216,022	19.39	11,141
1999	276,843.10	158,465	123,606	153,237	20.17	7,597
2000	1,037,584.74	577,312	450,316	587,269	20.73	28,329
2001	362,617.68	194,907	152,032	210,586	21.51	9,790
2002	477,861.42	248,870	194,124	283,737	22.08	12,850
2003	583,528.79	292,581	228,220	355,309	22.87	15,536

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 363.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R3						
NET SALVAGE PERCENT.. 0						
2004	951,274.13	460,417	359,135	592,139	23.45	25,251
2005	2,835,330.53	1,315,877	1,026,412	1,808,919	24.25	74,595
2006	1,001,393.18	444,619	346,812	654,581	25.05	26,131
2007	694,207.14	295,455	230,461	463,746	25.64	18,087
2008	2,560,894.36	1,037,162	809,009	1,751,885	26.44	66,259
2009	2,504,623.38	962,276	750,596	1,754,027	27.25	64,368
2010	961,776.50	349,317	272,475	689,302	28.05	24,574
2011	235,405.42	80,862	63,074	172,331	28.67	6,011
2012	244,464.10	78,717	61,401	183,063	29.48	6,210
2013	568,322.36	170,667	133,124	435,198	30.29	14,368
2014	645,062.15	179,585	140,080	504,982	31.10	16,237
2015	1,274,427.18	326,636	254,783	1,019,644	31.92	31,944
2016	681,543.89	160,163	124,931	556,613	32.55	17,100
2017	2,247,809.62	477,435	372,410	1,875,400	33.37	56,200
2018	746,525.60	141,541	110,405	636,121	34.19	18,605
2019	408,541.26	68,063	53,091	355,450	35.02	10,150
2020	976,214.77	139,989	109,194	867,021	35.84	24,191
2021	986,584.37	118,390	92,347	894,237	36.67	24,386
2022	1,385,082.95	134,076	104,582	1,280,501	37.32	34,311
2023	2,691,519.51	196,212	153,050	2,538,470	38.15	66,539
2024	2,707,922.78	132,688	103,499	2,604,424	38.82	67,090
2025	3,978,468.68	98,666	76,962	3,901,507	39.32	99,224
2026	2,941,667.76	18,533	14,456	2,927,212	39.43	74,238
9999	7,682,866.96-	4,041,799-	3,272,216-	4,410,651-		243,527-
	64,832,865.66	34,107,247	27,613,021	37,219,845		2,055,036

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.1 3.17

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 364.00 FLOW MEASURING DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L2.5						
NET SALVAGE PERCENT.. 0						
1989	7,979.00	7,794	7,856	123	0.88	123
1990	3,478.54	3,381	3,408	71	1.04	68
1991	8,740.98	8,444	8,511	230	1.23	187
1992	6,784.52	6,505	6,557	228	1.46	156
1999	51,368.90	47,157	47,531	3,838	2.41	1,593
2001	7,764.93	6,988	7,043	722	2.78	260
2002	4,455.38	3,967	3,998	457	2.95	155
2004	2,628.68	2,284	2,302	327	3.32	98
2005	8,722.16	7,473	7,532	1,190	3.51	339
2006	15,631.29	13,193	13,298	2,333	3.70	631
2007	9,030.61	7,498	7,557	1,474	3.88	380
2008	29,418.95	24,041	24,232	5,187	4.03	1,287
2009	92,082.61	73,887	74,473	17,610	4.19	4,203
2010	29,477.55	23,252	23,436	6,042	4.28	1,412
2011	53,822.99	41,659	41,989	11,834	4.38	2,702
2013	26,874.75	19,809	19,966	6,909	4.64	1,489
2014	152,277.99	108,726	109,588	42,690	4.81	8,875
2015	112,570.79	77,021	77,632	34,939	5.08	6,878
2016	5,515.89	3,580	3,608	1,908	5.41	353
2018	1,269.20	709	715	554	6.33	88
2020	30,025.23	13,277	13,382	16,643	7.57	2,199
2021	21,591.05	8,129	8,194	13,397	8.28	1,618
2024	57,960.15	9,158	9,231	48,729	10.66	4,571
9999	14,726.81-	10,315-	10,397-	4,330-		790-
	724,745.33	507,617	511,642	213,103		38,875

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.5 5.36

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 365.00 FLOW MEASURING INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 25-S2						
NET SALVAGE PERCENT.. 0						
1970	30,360.76	30,361	30,361			
1991	227,265.28	209,198	227,265			
2009	14,938.00	9,802	14,829	109	8.91	12
	272,564.04	249,361	272,455	109		12

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.1 0.00

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 370.00 RECEIVING WELLS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
2007	6,261.10	2,522	1,733	4,528	28.17	161
2009	92,112.20	33,510	23,031	69,081	29.73	2,324
2013	33,467.05	9,485	6,519	26,948	32.87	820
2017	1,547.02	309	212	1,335	36.05	37
2019	544,001.01	85,299	58,625	485,376	37.64	12,895
	677,388.38	131,125	90,120	587,268		16,237

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 36.2 2.40

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 371.00 PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-S0.5						
NET SALVAGE PERCENT.. 0						
1968	44,572.44	44,207	33,645	10,927	0.48	10,927
1985	24,280.85	21,105	16,063	8,218	6.17	1,332
1986	79,867.67	69,006	52,519	27,349	6.30	4,341
1987	7,642.10	6,527	4,968	2,674	6.66	402
1989	25,280.42	21,139	16,088	9,192	7.25	1,268
1990	1,853.38	1,528	1,163	690	7.67	90
1992	112,359.73	90,157	68,617	43,743	8.37	5,226
1993	163,262.78	129,304	98,411	64,852	8.67	7,480
1994	15,771.64	12,314	9,372	6,400	8.98	713
1996	56,409.97	42,815	32,586	23,824	9.53	2,500
1997	43,345.71	32,306	24,587	18,759	9.91	1,893
1998	108,357.25	79,491	60,499	47,858	10.17	4,706
1999	540,107.38	387,905	295,227	244,880	10.59	23,124
2001	14,941.44	10,310	7,847	7,094	11.23	632
2002	61,264.91	41,317	31,446	29,819	11.59	2,573
2003	120,300.61	79,134	60,227	60,074	11.97	5,019
2004	165,809.78	106,516	81,067	84,743	12.25	6,918
2005	101,196.51	63,329	48,198	52,999	12.56	4,220
2006	40,939.15	24,809	18,882	22,057	13.00	1,697
2007	6,013.71	3,531	2,687	3,327	13.36	249
2008	923,937.02	525,535	399,974	523,963	13.65	38,386
2009	596,255.90	326,390	248,409	347,847	14.06	24,740
2010	522,835.51	275,221	209,465	313,371	14.40	21,762
2011	66,689.05	33,611	25,581	41,108	14.76	2,785
2012	41,731.69	20,040	15,252	26,480	15.15	1,748
2013	60,139.67	27,364	20,826	39,314	15.57	2,525
2014	1,683,853.99	723,384	550,553	1,133,301	15.93	71,143
2015	231,479.33	93,194	70,928	160,551	16.32	9,838
2016	616,593.57	230,606	175,509	441,085	16.74	26,349
2017	394,652.60	136,037	103,535	291,118	17.11	17,014
2018	470,630.36	147,590	112,328	358,302	17.51	20,463
2019	3,678,520.27	1,032,561	785,861	2,892,659	17.94	161,241
2020	647,002.61	159,551	121,431	525,572	18.33	28,673
2021	200,411.06	42,187	32,108	168,303	18.75	8,976
2022	2,630,308.32	454,517	345,923	2,284,385	19.15	119,289
2023	2,045,192.82	271,806	206,866	1,838,327	19.57	93,936
2024	1,053,884.16	96,114	73,150	980,734	19.93	49,209

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 371.00 PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 30-S0.5						
NET SALVAGE PERCENT.. 0						
2025	2,753,247.83	129,403	98,486	2,654,762	20.28	130,905
2026	108,359.40	1,300	989	107,370	20.54	5,227
9999	66,626.22-	19,517-	14,854-	51,772-		2,994-
	20,392,676.37	5,973,644	4,546,419	15,846,257		916,525

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.3 4.49

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 380.00 TREATMENT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S1.5						
NET SALVAGE PERCENT.. 0						
1951	883,022.26	883,022	883,022			
1957	9,974.93	9,975	9,975			
1963	78,254.64	75,923	47,808	30,447	1.94	15,694
1965	82,976.23	79,972	50,358	32,618	2.29	14,244
1967	161,338.58	154,207	97,104	64,235	2.73	23,529
1969	2,135.68	2,021	1,273	863	3.24	266
1973	942.49	874	550	392	4.14	95
1981	2,349,282.72	2,072,067	1,304,773	1,044,510	6.02	173,507
1984	579,942.00	496,894	312,892	267,050	7.02	38,041
1985	475,390.93	403,464	254,060	221,331	7.31	30,278
1986	718,183.56	603,274	379,879	338,305	7.62	44,397
1987	144,005.43	120,187	75,681	68,324	7.73	8,839
1988	807,069.17	665,509	419,069	388,000	8.08	48,020
1989	1,180,166.51	960,656	604,922	575,245	8.45	68,076
1990	2,525,982.44	2,036,952	1,282,661	1,243,321	8.64	143,903
1991	2,228,120.32	1,770,242	1,114,715	1,113,405	9.05	123,028
1992	800,446.34	628,671	395,872	404,574	9.29	43,549
1993	3,123,569.61	2,412,020	1,518,840	1,604,730	9.74	164,757
1994	58,409.18	44,484	28,011	30,398	10.02	3,034
1995	7,326.38	5,496	3,461	3,865	10.32	375
1996	78,496.10	57,930	36,478	42,018	10.65	3,945
1997	20,020.97	14,457	9,104	10,917	11.16	978
1998	3,732,376.20	2,644,015	1,664,927	2,067,449	11.53	179,310
1999	1,075,080.44	745,998	469,752	605,328	11.91	50,825
2000	5,184.07	3,518	2,215	2,969	12.31	241
2001	1,762,179.95	1,167,444	735,135	1,027,045	12.74	80,616
2002	620,800.49	400,789	252,375	368,425	13.17	27,975
2003	2,040,239.31	1,285,759	809,638	1,230,601	13.50	91,156
2004	697,649.55	426,682	268,680	428,970	13.97	30,707
2005	2,240,663.42	1,326,921	835,557	1,405,106	14.46	97,172
2006	691,844.48	395,735	249,193	442,651	14.97	29,569
2007	56,136.69	30,931	19,477	36,660	15.48	2,368
2008	934,814.77	494,704	311,513	623,302	16.01	38,932
2009	18,920,341.69	9,585,045	6,035,668	12,884,674	16.56	778,060
2010	21,356,104.88	10,319,270	6,498,007	14,858,098	17.11	868,387
2011	7,087,271.96	3,253,058	2,048,439	5,038,833	17.68	285,002
2012	4,795,780.45	2,081,369	1,310,631	3,485,149	18.26	190,862
2013	3,050,100.31	1,245,051	784,004	2,266,096	18.85	120,217
2014	8,805,589.90	3,349,646	2,109,260	6,696,330	19.55	342,523
2015	1,026,634.71	362,505	228,268	798,367	20.15	39,621
2016	541,143.00	175,330	110,405	430,738	20.86	20,649

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 380.00 TREATMENT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 35-S1.5						
NET SALVAGE PERCENT.. 0						
2017	651,642.83	191,778	120,762	530,881	21.58	24,601
2018	4,754,516.64	1,255,192	790,390	3,964,127	22.30	177,764
2019	1,905,584.56	444,192	279,706	1,625,879	23.03	70,598
2020	8,555,129.67	1,724,714	1,086,046	7,469,084	23.76	314,355
2021	10,537,780.31	1,780,885	1,121,417	9,416,363	24.59	382,935
2022	11,386,761.79	1,548,600	975,147	10,411,615	25.41	409,745
2023	11,445,871.83	1,174,346	739,481	10,706,391	26.24	408,018
2024	4,163,369.49	285,607	179,846	3,983,523	27.15	146,723
2025	4,713,785.71	162,154	102,108	4,611,678	28.07	164,292
2026	279,518.83	2,404	1,514	278,005	28.82	9,646
9999	2,200,080.47-	875,784-	556,198-	1,643,882-		90,365-
	151,948,873.93	60,486,155	38,413,871	113,535,003		6,241,059

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.2 4.11

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 381.00 PLANT SEWERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
2008	294,411.86	112,878	100,627	193,785	28.95	6,694
2009	4,434,866.70	1,613,405	1,438,301	2,996,566	29.73	100,793
2010	1,187,964.50	408,660	364,308	823,656	30.51	26,996
2011	6,597.06	2,137	1,905	4,692	31.30	150
2012	1,684.33	512	456	1,228	32.08	38
2014	234,044.45	61,507	54,832	179,212	33.66	5,324
2015	4,256.52	1,030	918	3,339	34.45	97
2016	45,239.43	9,998	8,913	36,326	35.25	1,031
2021	1,641.43	185	165	1,476	39.25	38
2022	431,044.32	39,311	35,045	395,999	39.86	9,935
2025	13,045.20	304	271	12,774	41.92	305
9999	30,192.33-	10,208-	9,100-	21,092-		687-
	6,624,603.47	2,239,719	1,996,641	4,627,962		150,714

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.7 2.28

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 382.00 OUTFALL SEWER LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
1957	12,139.53	11,559	11,339	801	3.46	232
1975	4,177.28	3,558	3,490	687	8.88	77
1993	192,691.50	123,361	121,011	71,680	18.55	3,864
2004	1,695.94	776	761	935	26.08	36
2005	9,240.93	4,056	3,979	5,262	26.85	196
2006	201,117.58	84,469	82,860	118,258	27.62	4,282
2009	26,051.26	9,477	9,297	16,754	29.73	564
2010	27,827.93	9,573	9,391	18,437	30.51	604
2014	100,305.10	26,360	25,858	74,447	33.66	2,212
2017	18,433.32	3,683	3,613	14,820	36.05	411
2023	33,315.31	2,289	2,245	31,070	40.67	764
	626,995.68	279,161	273,844	353,152		13,242

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.7 2.11

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 389.10 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S2.5						
NET SALVAGE PERCENT.. 0						
2010	273,149.74	202,349	225,877	47,273	5.60	8,442
2013	8,814.50	5,684	6,345	2,470	7.16	345
2022	91,911.93	20,221	22,572	69,340	14.18	4,890
2023	1,990,538.30	329,036	367,294	1,623,244	15.15	107,145
2024	272,366.55	30,069	33,565	238,802	16.12	14,814
2025	22,280.04	1,230	1,373	20,907	17.12	1,221
	2,659,061.06	588,589	657,026	2,002,035		136,857

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.6 5.15

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 390.00 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2008	3,529.23	3,176	2,474	1,055	2.00	528
2009	2,420.58	2,057	1,602	819	3.00	273
2010	3,743.66	2,995	2,333	1,411	4.00	353
2011	2,249.52	1,687	1,314	936	5.00	187
2012	17,467.11	12,227	9,524	7,943	6.00	1,324
2013	7,752.61	5,039	3,925	3,828	7.00	547
2014	34,888.89	20,933	16,305	18,584	8.00	2,323
2015	2,570.81	1,414	1,101	1,470	9.00	163
2017	3,926.80	1,767	1,376	2,551	11.00	232
2018	3,345.31	1,338	1,042	2,303	12.00	192
2019	5,966.69	2,088	1,626	4,341	13.00	334
2020	46,726.78	14,018	10,919	35,808	14.00	2,558
2021	363,920.82	90,980	70,866	293,055	15.00	19,537
2022	433,504.02	86,701	67,533	365,971	16.00	22,873
2023	1,034,878.53	155,232	120,913	913,966	17.00	53,763
2024	1,246,570.39	124,657	97,097	1,149,473	18.00	63,860
2025	421,234.86	21,062	16,406	404,829	19.00	21,307
	3,634,696.61	547,371	426,356	3,208,341		190,354

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.9 5.24

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 391.00 TRANSPORTATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 14-L4						
NET SALVAGE PERCENT.. 0						
1986	6,625.93	6,626	6,626			
1987	468.88	469	469			
1990	30,431.59	30,432	30,432			
1991	21,931.10	21,931	21,931			
2000	5,861.06	5,745	5,250	611	0.53	611
2001	22,361.85	21,803	19,923	2,439	0.64	2,439
2002	5,389.24	5,212	4,763	626	0.81	626
2005	3,310.52	3,115	2,846	465	1.32	352
2006	73,113.90	67,996	62,134	10,980	1.51	7,272
2011	149,228.96	129,382	118,228	31,001	2.30	13,479
2012	73,865.31	62,978	57,549	16,316	2.42	6,742
2013	62,726.96	52,189	47,690	15,037	2.62	5,739
2014	3,075.33	2,465	2,253	822	2.97	277
2016	2,423.80	1,721	1,573	851	4.08	209
2017	8,526.46	5,564	5,084	3,442	4.79	719
2018	927,895.26	547,829	500,602	427,293	5.55	76,990
2019	299,081.56	156,390	142,908	156,174	6.39	24,440
2020	26,190.18	11,833	10,813	15,377	7.28	2,112
2022	1,422,366.36	431,261	394,083	1,028,283	9.19	111,892
2023	1,165,809.58	265,105	242,251	923,559	10.19	90,634
2024	422,529.36	64,055	58,533	363,996	11.19	32,529
2025	3,630.70	275	251	3,380	12.19	277
2026	49,317.00	937	857	48,460	12.94	3,745
	4,786,160.89	1,895,313	1,737,049	3,049,112		381,084

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.0 7.96

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 392.00 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2012	58,391.33	32,699	31,727	26,664	11.00	2,424
2017	2,199.71	792	768	1,432	16.00	90
2018	46,760.40	14,963	14,518	32,242	17.00	1,897
	107,351.44	48,454	47,013	60,338		4,411

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.7 4.11

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 393.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2006	70,543.16	70,543	70,543			
2007	5,060.13	4,807	4,768	292	1.00	292
2008	3,376.47	3,039	3,014	362	2.00	181
2009	1,878.54	1,597	1,584	295	3.00	98
2010	61,467.53	49,174	48,773	12,695	4.00	3,174
2011	5,873.00	4,405	4,369	1,504	5.00	301
2012	58,472.38	40,931	40,597	17,875	6.00	2,979
2013	28,453.57	18,495	18,344	10,110	7.00	1,444
2014	40,133.99	24,080	23,884	16,250	8.00	2,031
2015	62,657.78	34,462	34,181	28,477	9.00	3,164
2016	105,803.20	52,902	52,470	53,333	10.00	5,333
2017	7,458.66	3,356	3,329	4,130	11.00	375
2018	94,551.82	37,821	37,513	57,039	12.00	4,753
2019	14,014.13	4,905	4,865	9,149	13.00	704
2020	193,729.12	58,119	57,645	136,084	14.00	9,720
2021	102,950.07	25,738	25,528	77,422	15.00	5,161
2022	294,370.30	58,874	58,394	235,976	16.00	14,748
2023	73,621.82	11,043	10,953	62,669	17.00	3,686
2024	244,504.19	24,450	24,250	220,254	18.00	12,236
2025	104,818.98	5,241	5,198	99,621	19.00	5,243
2026	89,817.08	1,123	1,114	88,703	19.75	4,491
	1,663,555.92	535,105	531,316	1,132,240		80,114

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.1 4.82

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 394.00 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	16,841.59	16,842	16,842			
2012	13,442.75	12,547	7,535	5,908	1.00	5,908
2013	5,917.50	5,129	3,080	2,838	2.00	1,419
2014	112,033.68	89,627	53,828	58,206	3.00	19,402
2015	43,434.75	31,852	19,130	24,305	4.00	6,076
2016	123,948.53	82,633	49,628	74,321	5.00	14,864
2017	48,566.17	29,140	17,501	31,065	6.00	5,178
2018	43,803.48	23,362	14,031	29,772	7.00	4,253
2019	57,097.59	26,646	16,003	41,095	8.00	5,137
2020	31,699.05	12,680	7,615	24,084	9.00	2,676
2021	17,137.92	5,713	3,431	13,707	10.00	1,371
2022	37,565.86	10,018	6,017	31,549	11.00	2,868
2023	141,384.27	28,277	16,982	124,402	12.00	10,367
2024	60,940.48	8,125	4,880	56,060	13.00	4,312
2025	82,633.44	5,509	3,308	79,325	14.00	5,666
2026	26,958.76	449	270	26,689	14.75	1,809
	863,405.82	388,549	240,081	623,325		91,306

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.8 10.58

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 395.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 22-R2						
NET SALVAGE PERCENT.. 0						
2011	345,636.00	217,751	274,087	71,549	8.81	8,121
2015	3,257.24	1,630	2,052	1,205	10.98	110
2018	19,634.12	7,602	9,569	10,065	12.66	795
2022	64,677.17	13,789	17,356	47,321	14.76	3,206
2023	3,895.80	643	809	3,087	15.18	203
9999	10,000.00-	5,523-	6,952-	3,048-		284-
	427,100.33	235,892	296,921	130,179		12,151

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.7 2.84

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 396.00 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	7,975.30	7,975	7,975			
2012	3,344.78	3,122	2,920	425	1.00	425
2013	263,689.84	228,532	213,733	49,957	2.00	24,978
2014	90,114.51	72,092	67,423	22,692	3.00	7,564
2015	13,210.61	9,688	9,061	4,150	4.00	1,038
2016	172,002.57	114,669	107,243	64,760	5.00	12,952
2017	13,811.63	8,287	7,750	6,062	6.00	1,010
2018	12,412.19	6,620	6,191	6,221	7.00	889
2019	17,265.35	8,057	7,535	9,730	8.00	1,216
2020	674,118.01	269,647	252,186	421,932	9.00	46,881
2021	39,621.14	13,207	12,352	27,269	10.00	2,727
2022	853,131.92	227,505	212,772	640,360	11.00	58,215
2023	1,241,952.60	248,391	232,306	1,009,647	12.00	84,137
2024	559,710.51	74,626	69,794	489,917	13.00	37,686
2025	140,418.01	9,362	8,756	131,662	14.00	9,404
2026	55,125.00	919	859	54,266	14.75	3,679
	4,157,903.97	1,302,699	1,218,856	2,939,048		292,801

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.0 7.04

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 397.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	14,880.36	14,880	14,880			
2012	13,823.71	12,902	13,824			
2013	16,427.62	14,237	16,428			
2014	2,202.56	1,762	2,185	18	3.00	6
2015	4,104.14	3,010	3,732	372	4.00	93
2017	28,080.87	16,849	20,893	7,188	6.00	1,198
2018	33,269.93	17,744	22,003	11,267	7.00	1,610
2019	123,994.70	57,865	71,753	52,242	8.00	6,530
2020	130,423.87	52,170	64,692	65,732	9.00	7,304
2021	191,683.21	63,894	79,229	112,454	10.00	11,245
2022	815,827.74	217,557	269,774	546,054	11.00	49,641
2024	503,390.50	67,117	83,226	420,164	13.00	32,320
2025	9,717.31	648	804	8,913	14.00	637
2026	12,831.01	214	265	12,566	14.75	852
9999	29,000.00-	8,252-	10,126-	18,874-		1,700-
	1,871,657.53	532,597	653,562	1,218,096		109,736

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.1 5.86

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 398.00 OTHER TANGIBLE PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2019	14,231.50	3,985	7,970	6,262	18.00	348
2026	2,500,868.98	25,009	50,017	2,450,852	24.75	99,024
	2,515,100.48	28,994	57,987	2,457,113		99,372

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 24.7 3.95

PART VIII. EXPERIENCED AND ESTIMATED NET SALVAGE

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2021 TRANSACTION YEAR				
354.30	7,989.66	20,176.30		20,176.30-
354.40	11,481.83	28,995.08		28,995.08-
354.70	2,875.51	11,677.96		11,677.96-
355.00		1,253.37		1,253.37-
360.10	11,013.00	147,595.80		147,595.80-
361.10	796,849.84	245,041.20		245,041.20-
361.20	83,125.55	20,315.71		20,315.71-
363.00	414,022.10	105,836.92	159.00	105,677.92-
364.00	6,151.40			
371.00	16,177.71	206,559.57		206,559.57-
380.00	231,513.16	269,030.45		269,030.45-
381.00		90.22		90.22-
390.00		3,619.09		3,619.09-
394.00	1,401.00	1,113.04		1,113.04-
396.00		4,528.34		4,528.34-
397.00	20,048.36	4,676.57	87.00	4,589.57-
	1,602,649.12	1,070,509.62	246.00	1,070,263.62-
2022 TRANSACTION YEAR				
354.20	15,702.45			
354.30	26,680.07	65,248.65		65,248.65-
354.40	199,172.52	5,052.37		5,052.37-
354.70	28,082.13	34,027.64		34,027.64-
355.00	96,801.74	333.24		333.24-
360.10	325,168.00	169,252.01		169,252.01-
361.10	599,713.73	251,743.85		251,743.85-
361.20	26,444.42	58,813.67		58,813.67-
363.00	61,602.50	91,479.25		91,479.25-
364.00	9,014.72			
371.00	187,895.88	53,057.74		53,057.74-
380.00	631,925.26	336,246.38		336,246.38-
390.00		3,738.83		3,738.83-
391.00			27,472.80	27,472.80
393.00	16,369.00	855.08		855.08-
394.00	54,586.97	2,855.31		2,855.31-
395.00		645.90		645.90-
396.00	239,917.65	2,348.88		2,348.88-
397.00	86,974.00	5,312.99		5,312.99-
	2,606,051.04	1,081,011.79	27,472.80	1,053,538.99-

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2023 TRANSACTION YEAR				
354.20	35,075.68	39,512.59		39,512.59-
354.30	35,427.33	3,302.68		3,302.68-
354.40	73,609.96	79,825.08		79,825.08-
354.70	52,623.42	18,885.97		18,885.97-
355.00	12,583.74			
360.10	24,103.95	154,705.56		154,705.56-
361.10	436,647.10	252,567.65	1,568.86	250,998.79-
361.20	18,524.95	15,746.08		15,746.08-
363.00	108,669.33	45,889.33		45,889.33-
371.00	123,278.47	93,374.30		93,374.30-
380.00	303,049.40	334,737.99		334,737.99-
381.00	1,880.11	162.32		162.32-
382.00	9,784.44	1,669.09		1,669.09-
390.00		1,272.03		1,272.03-
393.00		292.53		292.53-
394.00	26,821.81	375.56		375.56-
396.00	7,651.73	16,098.19		16,098.19-
	1,269,731.42	1,058,416.95	1,568.86	1,056,848.09-
2024 TRANSACTION YEAR				
354.20	24,432.87	125,446.74		125,446.74-
354.30	180,398.23	17,924.28		17,924.28-
354.40	886,316.99	7,466.40		7,466.40-
354.70		11,514.06		11,514.06-
355.00	15,128.76			
360.10	656,422.91	236,691.82		236,691.82-
361.10	620,072.10	569,301.62	2,680.84	566,620.78-
361.20	134,904.54	91,243.10	207.28	91,035.82-
363.00	192,118.28	201,813.99		201,813.99-
371.00	91,645.56	23,302.52		23,302.52-
380.00	366,272.15	265,587.38		265,587.38-
390.00	217,534.25	11,158.89		11,158.89-
393.00		4,663.29		4,663.29-
394.00	35,858.04	1,358.84		1,358.84-
395.00		4,172.24		4,172.24-
396.00	521,967.22	4,918.84		4,918.84-
397.00		5,740.67		5,740.67-
	3,943,071.90	1,582,304.68	2,888.12	1,579,416.56-

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2025 TRANSACTION YEAR				
354.20	25,785.64	27,664.01		27,664.01-
354.30	29,218.18	85,360.51		85,360.51-
354.40	183,715.29	86,503.00		86,503.00-
354.70	12,793.06	20,709.41		20,709.41-
355.00	46,021.82	7,081.96		7,081.96-
360.10	132,213.74	119,413.87		119,413.87-
361.10	1,006,385.86	711,717.18	2,187.00	709,530.18-
361.20	143,283.44	110,060.41	164.00	109,896.41-
363.00	342,526.30	248,264.63		248,264.63-
371.00	31,478.01	61,361.43		61,361.43-
380.00	87,911.07	120,633.58	2,822.00	117,811.58-
390.00	28,196.47	7,555.55-		7,555.55
393.00	14,720.22	324.25		324.25-
394.00	45,177.84	7,022.31		7,022.31-
396.00	7,901.65	4,362.73-		4,362.73
397.00	5,245.83	81.73		81.73-
	2,142,574.42	1,594,280.00	5,173.00	1,589,107.00-
TOTAL	11,564,077.90	6,386,523.04	37,348.78	6,349,174.26-

EXHIBIT NO. 11-F - DEPRECIATION STUDY
WASTEWATER SSS GENERAL OPERATIONS
AS OF JUNE 30, 2027

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

PENNSYLVANIA-AMERICAN WATER COMPANY

MECHANICSBURG, PENNSYLVANIA

WASTEWATER SSS GENERAL OPERATIONS

2027 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WASTEWATER PLANT
AS OF JUNE 30, 2027

Prepared by:

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

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

PENNSYLVANIA-AMERICAN WATER COMPANY

Mechanicsburg, Pennsylvania

WASTEWATER SSS GENERAL OPERATIONS

2027 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WASTEWATER PLANT
AS OF JUNE 30, 2027

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Mechanicsburg, Pennsylvania

Gannett Fleming
Valuation and Rate Consultants, LLC

300 Sterling Parkway, Suite 200
Mechanicsburg, PA 17050
717.763.7211

October 31, 2025

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

Attention Dominic DeGrazia
Director Rates and Regulatory

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to wastewater plant as of June 30, 2027. The results of our study as of June 30, 2026 are presented in our report titled "2026 Depreciation Study - Calculated Annual Depreciation Accruals Related to Wastewater Plant as of June 30, 2026". The same methods, procedures and estimates are used in both studies.

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

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC



JOHN J. SPANOS
President



GLEN A. FRIEL
Assistant Project Manager

JJS:mle

084761.100

TABLE OF CONTENTS

PART I. RESULTS OF STUDY I-1
Description of Summary Tabulations I-2
Description of Detailed Tabulations I-2

Table 1. Development of Net Original Cost as of June 30, 2027 ..... I-3
Table 2. Summary of Estimated Survivor Curves, Original Cost, Book Depreciation Reserve and Calculated Annual Depreciation Accruals Related to Wastewater Plant as of June 30, 2027 ..... I-4
Table 3. Bringforward to June 30, 2027, of the Book Reserve as of June 30, 2026 ..... I-5
Table 4. Calculation of Depreciation Accruals for the Twelve Months Ended June 30, 2027 ..... I-6
Table 5. Amortization of Experienced and Estimated Net Salvage I-7

PART II. DETAILED DEPRECIATION CALCULATIONS II-1
Cumulative Depreciated Original Cost II-2
Net Utility Plant in Service II-6

PART III. EXPERIENCED AND ESTIMATED NET SALVAGE III-1

PART I. RESULTS OF STUDY

PENNSYLVANIA-AMERICAN WATER COMPANY

WASTEWATER SSS GENERAL OPERATIONS

DEPRECIATION STUDY

PART I. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Tables 1 through 5 presented on pages I-3 through I-7 summarize the results of the depreciation study as of June 30, 2027. Table 1 sets forth the development of the net original cost by account as of June 30, 2027. Table 2 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve as of June 30, 2027, future book accruals, calculated annual accrual amount and rate, and composite remaining life for plant in service. Table 3 presents the bringforward of the book reserve to June 30, 2027. Table 4 sets forth the calculation of the depreciation accruals for the twelve months ended June 30, 2027. Table 5 presents the annual amortization of experienced and estimated net salvage based on the period 2022 through 2026.

DESCRIPTION OF DETAILED TABULATIONS

The supporting data for the depreciation calculations are presented in account sequence in the section beginning on page II-6. The original cost, calculated accrued depreciation, allocated book reserve, future accruals, remaining life and annual accrual are shown for each vintage of each account or subaccount. The amounts of regular retirements, gross salvage and cost of removal are set forth by account for the years 2022 through 2026, beginning on pages III-2 through III-4.

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

TABLE 1. DEVELOPMENT OF NET ORIGINAL COST AS OF JUNE 30, 2027

DEPRCIABLE GROUP	ORIGINAL COST AS OF JUNE 30, 2027	-	CUSTOMER ADVANCES	-	CONTRIBUTIONS IN AID OF CONSTRUCTION	-	EXCLUDED PROPERTY	=	NET ORIGINAL COST AS OF JUNE 30, 2027
(1)	(2)		(3)		(4)		(5)		(6)
DEPRECIABLE PLANT									
354.20 STRUCTURES AND IMPROVEMENTS - COLLECTION	13,810,053.42								13,810,053.42
354.30 STRUCTURES AND IMPROVEMENTS - SPP	31,680,540.73				2,734,528.70				28,946,012.03
354.40 STRUCTURES AND IMPROVEMENTS - TDP	298,397,719.89				1,853,012.73				296,544,707.16
354.70 STRUCTURES AND IMPROVEMENTS - GENERAL	8,266,301.72								8,266,301.72
355.00 POWER GENERATION EQUIPMENT	7,282,511.54				144,517.16				7,137,994.38
360.10 COLLECTION SEWERS - FORCE MAINS	72,097,633.16		1,407,095.99		11,251,126.61				59,439,410.56
361.10 COLLECTION SEWERS - GRAVITY MAINS	281,789,581.99		133,423.53		21,765,702.23				259,890,456.23
361.20 MANHOLES	53,989,470.23				4,387,312.76				49,602,157.47
363.00 SERVICES	83,449,771.54		2,592.15		7,680,275.18				75,766,904.21
364.00 FLOW MEASURING DEVICES	739,472.14				14,726.81				724,745.33
365.00 FLOW MEASURING INSTALLATIONS	272,564.04								272,564.04
370.00 RECEIVING WELLS	677,388.38								677,388.38
371.00 PUMPING EQUIPMENT	20,769,351.35				66,626.22				20,702,725.13
380.00 TREATMENT EQUIPMENT	158,896,536.99				2,200,080.47				156,696,456.52
381.00 PLANT SEWERS	6,654,795.80				30,192.33				6,624,603.47
382.00 OUTFALL SEWER LINES	626,995.68								626,995.68
389.10 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES	2,659,061.06								2,659,061.06
390.00 OFFICE FURNITURE AND EQUIPMENT	3,634,696.61								3,634,696.61
391.00 TRANSPORTATION EQUIPMENT	5,081,402.89								5,081,402.89
392.00 STORES EQUIPMENT	107,351.44								107,351.44
393.00 TOOLS, SHOP AND GARAGE EQUIPMENT	1,873,738.75								1,873,738.75
394.00 LABORATORY EQUIPMENT	932,413.06								932,413.06
395.00 POWER OPERATED EQUIPMENT	437,100.33				10,000.00				427,100.33
396.00 COMMUNICATION EQUIPMENT	4,276,684.67								4,276,684.67
397.00 MISCELLANEOUS EQUIPMENT	1,925,880.88				29,000.00				1,896,880.88
398.00 OTHER TANGIBLE PLANT	2,515,100.48								2,515,100.48
TOTAL DEPRECIABLE PLANT	**1,062,844,118.77**		**1,543,111.67**		**52,167,101.20**		**0.00**		**1,009,133,905.90**
NONDEPRECIABLE PLANT									
352.00 FRANCHISES	221,139.78								221,139.78
353.20 LAND AND LAND RIGHTS - COLLECTION	4,546,563.02								4,546,563.02
353.30 LAND AND LAND RIGHTS - SPP	254,944.62								254,944.62
353.40 LAND AND LAND RIGHTS - TDP	11,061,780.48				125,000.00				10,936,780.48
TOTAL NONDEPRECIABLE PLANT	**16,084,427.90**		**0.00**		**125,000.00**		**0.00**		**15,959,427.90**
TOTAL UTILITY PLANT	**1,078,928,546.67**		**1,543,111.67**		**52,292,101.20**		**0.00**		**1,025,093,333.80**

PENNSYLVANIA AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE, AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF JUNE 30, 2027

	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF JUNE 30, 2027	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)
	DEPRECIABLE PLANT							
354.20	STRUCTURES AND IMPROVEMENTS - COLLECTION	45-R3	13,810,053.42	934,282	12,875,771	364,608	2.64	35.3
354.30	STRUCTURES AND IMPROVEMENTS - SPP	55-S0	28,946,012.03	8,784,976	20,161,036	645,352	2.23	31.2
354.40	STRUCTURES AND IMPROVEMENTS - TDP	55-S0	296,544,707.16	109,265,549	187,279,158	7,064,864	2.38	26.5
354.70	STRUCTURES AND IMPROVEMENTS - GENERAL	35-S1	8,266,301.72	2,536,679	5,729,623	246,323	2.98	23.3
355.00	POWER GENERATING EQUIPMENT	35-S0.5	7,137,994.38	3,971,322	3,166,672	163,924	2.30	19.3
360.10	COLLECTION SEWERS - FORCE MAINS	75-R3	59,439,410.56	5,815,631	53,623,780	1,017,252	1.71	52.7
361.10	COLLECTION SEWERS - GRAVITY MAINS	80-R2.5	259,890,456.23	59,104,148	200,786,308	4,283,621	1.65	46.9
361.20	MANHOLES	50-S2.5	49,602,157.47	16,682,889	32,919,268	1,857,619	3.75	17.7
363.00	SERVICES	47-R3	75,766,904.21	25,299,717	50,467,187	2,554,203	3.37	19.8
364.00	FLOW MEASURING DEVICES	15-L2.5	724,745.33	550,486	174,259	32,108	4.43	5.4
365.00	FLOW MEASURING INSTALLATIONS	25-S2	272,564.04	272,455	109	13	0.00	8.4
370.00	RECEIVING WELLS	50-R3	677,388.38	106,380	571,008	16,137	2.38	35.4
371.00	PUMPING EQUIPMENT	30-S0.5	20,702,725.13	5,450,715	15,252,010	892,077	4.31	17.1
380.00	TREATMENT EQUIPMENT	35-S1.5	156,696,456.52	44,775,359	111,921,098	6,202,424	3.96	18.0
381.00	PLANT SEWERS	50-R3	6,624,603.47	2,147,727	4,476,876	149,534	2.26	29.9
382.00	OUTFALL SEWER LINES	50-R3	626,995.68	287,404	339,592	13,060	2.08	26.0
389.10	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES	20-S2.5	2,659,061.06	793,974	1,865,087	136,280	5.13	13.7
390.00	OFFICE FURNITURE AND EQUIPMENT	20-SQ	3,634,696.61	619,264	3,015,433	190,172	5.23	15.9
391.00	TRANSPORTATION EQUIPMENT	14-L4	5,081,402.89	2,120,697	2,960,706	391,009	7.69	7.6
392.00	STORES EQUIPMENT	25-SQ	107,351.44	51,429	55,922	4,409	4.11	12.7
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	1,873,738.75	495,501	1,378,238	100,964	5.39	13.7
394.00	LABORATORY EQUIPMENT	15-SQ	932,413.06	318,763	613,650	91,884	9.85	6.7
395.00	POWER OPERATED EQUIPMENT	22-R2	427,100.33	310,008	117,092	11,459	2.68	10.2
396.00	COMMUNICATION EQUIPMENT	15-SQ	4,276,684.67	1,510,608	2,766,077	303,026	7.09	9.1
397.00	MISCELLANEOUS EQUIPMENT	15-SQ	1,896,880.88	748,123	1,148,758	112,791	5.95	10.2
398.00	OTHER TANGIBLE PLANT	25-SQ	2,515,100.48	157,340	2,357,760	98,366	3.91	24.0
	TOTAL DEPRECIABLE PLANT		**1,009,133,905.90**	**293,111,426**	**716,022,478**	**26,943,479**	**2.67**	
	NONDEPRECIABLE PLANT							
352.00	FRANCHISES		221,139.78					
353.20	LAND AND LAND RIGHTS - COLLECTION		4,546,563.02					
353.30	LAND AND LAND RIGHTS - SPP		254,944.62					
353.40	LAND AND LAND RIGHTS - TDP		10,936,780.48					
	TOTAL NONDEPRECIABLE PLANT		**15,959,427.90**					
	AMORTIZATION OF NET SALVAGE					**1,429,126**		
	TOTAL UTILITY PLANT		**1,025,093,333.80**	**293,111,426**	**716,022,478**	**28,372,605**		

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

TABLE 3. BRINGFORWARD TO JUNE 30, 2027, OF BOOK RESERVE AS OF JUNE 30, 2026

ACCOUNT	BOOK RESERVE BALANCE AS OF 6/30/2026		PROJECTED DEPRECIATION ACCRUALS		PROJECTED RETIREMENTS		PROJECTED COST OF REMOVAL		PROJECTED SALVAGE		ACQUISITIONS		PROJECTED BOOK RESERVE BALANCE AS OF 6/30/2027
(1)	(2)	+	(3)	-	(4)	-	(5)	+	(6)	+	(7)	=	(8)
354.20	648,304		369,050		67,539		15,533						934,282
354.30	8,083,706		701,270										8,784,976
354.40	101,958,645		7,306,904										109,265,549
354.70	2,368,525		258,933		40,891		49,888						2,536,679
355.00	3,800,401		170,921										3,971,322
360.10	7,998,825		1,036,342		2,024,865		1,194,671						5,815,631
361.10	54,982,334		4,686,213		357,214		207,185						59,104,148
361.20	15,235,074		2,005,388		316,802		240,771						16,682,889
363.00	27,613,021		2,351,804		2,952,600		1,712,508						25,299,717
364.00	511,642		38,844										550,486
365.00	272,455												272,455
370.00	90,120		16,260										106,380
371.00	4,546,419		1,008,698		61,413		42,989						5,450,715
380.00	38,413,871		6,573,717		158,381		53,848						44,775,359
381.00	1,996,641		151,086										2,147,727
382.00	273,844		13,560										287,404
389.10	657,026		136,948										793,974
390.00	426,356		192,908										619,264
391.00	1,737,049		383,648										2,120,697
392.00	47,013		4,416										51,429
393.00	531,316		84,109		70,543		49,381						495,501
394.00	240,081		96,367		16,842		843						318,763
395.00	296,921		13,087										310,008
396.00	1,218,856		300,365		7,975		638						1,510,608
397.00	653,562		112,862		14,880		3,570		149				748,123
398.00	57,987		99,353										157,340
TOTAL	**274,659,994**		**28,113,053**		**6,089,944**		**3,571,825**		**149**		**0**		**293,111,426**

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

TABLE 4. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED JUNE 30, 2027

ACCOUNT	NET ORIGINALCOST AS OF 6/30/2026	NET ORIGINALCOST AS OF 6/30/2027	ACCRUAL RATE	AVERAGE ACCRUALS	AMORTIZATION OF NET SALVAGE	PROJECTED DEPRECIATION ACCRUALS
(1)	(2)	(3)	(4)	(5)=([(2)+(3)]/2)*(4)	(6)	(7)=(5)+(6)
354.20	12,274,079.27	13,810,053.42	2.65	330,536	38,514	369,050
354.30	28,946,012.03	28,946,012.03	2.29	662,868	38,402	701,270
354.40	296,544,707.16	296,544,707.16	2.45	7,265,340	41,564	7,306,904
354.70	8,027,454.53	8,266,301.72	2.95	239,561	19,372	258,933
355.00	7,137,994.38	7,137,994.38	2.37	169,176	1,745	170,921
360.10	46,364,017.07	59,439,410.56	1.63	870,809	165,533	1,036,342
361.10	254,095,190.02	259,890,456.23	1.67	4,281,431	404,782	4,686,213
361.20	47,699,868.86	49,602,157.47	4.01	1,946,223	59,165	2,005,388
363.00	64,832,865.66	75,766,904.21	3.17	2,213,181	138,623	2,351,804
364.00	724,745.33	724,745.33	5.36	38,844		38,844
365.00	272,564.04	272,564.04	0.00			
370.00	677,388.38	677,388.38	2.40	16,260		16,260
371.00	20,392,676.37	20,702,725.13	4.49	921,167	87,531	1,008,698
380.00	151,948,873.93	156,696,456.52	4.11	6,309,037	264,680	6,573,717
381.00	6,624,603.47	6,624,603.47	2.28	151,044	42	151,086
382.00	626,995.68	626,995.68	2.11	13,224	336	13,560
389.10	2,659,061.06	2,659,061.06	5.15	136,944	4	136,948
390.00	3,634,696.61	3,634,696.61	5.24	190,464	2,444	192,908
391.00	4,786,160.89	5,081,402.89	7.96	389,139	(5,491)	383,648
392.00	107,351.44	107,351.44	4.11	4,416		4,416
393.00	1,663,555.92	1,873,738.75	4.82	82,884	1,225	84,109
394.00	863,405.82	932,413.06	10.58	93,828	2,539	96,367
395.00	427,100.33	427,100.33	2.84	12,132	955	13,087
396.00	4,157,903.97	4,276,684.67	7.04	295,664	4,701	300,365
397.00	1,871,657.53	1,896,880.88	5.86	109,714	3,148	112,862
398.00	2,515,100.48	2,515,100.48	3.95	99,348	5	99,353
TOTAL	**969,876,030.23**	**1,009,133,905.90**		**26,843,234**	**1,269,819**	**28,113,053**

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

TABLE 5. CALCULATION OF AVERAGE NET SALVAGE ACCRUAL FOR THE YEAR 2027

EXPERIENCED AND ESTIMATED NET SALVAGE

	2022		2023		2024		ACTUAL AND PROJECTED 2025		PROJECTED 2026			
ACCOUNT	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	NET SALVAGE	SALVAGE ACCRUAL
(1)	(2) -	(3) +	(4) -	(5) +	(6) -	(7) +	(8) -	(9) +	(10) -	(11) =	(12)*	(13)=(12)/5
354.20		39,513		125,447		27,664		11,298			(203,921)	(40,784)
354.30		65,249		3,303		17,924		85,361			(171,836)	(34,367)
354.40		5,052		79,825		7,466		86,503			(178,847)	(35,769)
354.70		34,028		18,886		11,514		20,709		36,234	(121,371)	(24,274)
355.00		333						7,010		72	(7,415)	(1,483)
360.10		169,252		154,706		236,692		119,414		603,780	(1,283,843)	(256,769)
361.10		251,744	1,569	252,568	2,681	569,302	2,187	457,720		357,590	(1,882,486)	(376,497)
361.20		58,814		15,746	207	91,243	164	110,060		157,511	(433,002)	(86,600)
363.00		91,479		45,889		201,814		116,259		988,260	(1,443,701)	(288,740)
364.00												
365.00												
370.00												
371.00		53,058		93,374		23,303		61,361		31,483	(262,578)	(52,516)
380.00		336,246		334,738		265,587	2,822	120,634		39,436	(1,093,819)	(218,764)
381.00				162							(162)	(32)
382.00				1,669							(1,669)	(334)
389.10												
390.00		3,739		1,272		11,159		(7,556)			(8,614)	(1,723)
391.00	27,473										27,473	5,495
392.00												
393.00		855		293		4,663		324		24,691	(30,826)	(6,165)
394.00		2,855		376		1,359		7,022		422	(12,034)	(2,407)
395.00		646				4,172					(4,818)	(964)
396.00		2,349		16,098		4,919		(4,363)		319	(19,322)	(3,864)
397.00		5,313				5,741		82	75	1,785	(12,846)	(2,569)
398.00												
TOTAL	**27,473**	**1,081,012**	**1,569**	**1,058,417**	**2,888**	**1,582,305**	**5,173**	**1,208,205**	**75**	**2,252,878**	**(7,145,639)**	**(1,429,126)**

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

PART II. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1912	7,539	7,496	43	43	0.0
1915	20,523	13,268	7,255	7,298	0.0
1916	180,304	180,002	302	7,600	0.0
1917	10,941	10,706	235	7,835	0.0
1919	739	471	268	8,103	0.0
1920	96,428	61,705	34,723	42,826	0.0
1921	3,997	3,791	206	43,032	0.0
1922	3,067	1,949	1,118	44,150	0.0
1924	3,322	3,017	305	44,455	0.0
1925	122,139	121,159	980	45,435	0.0
1926	153,139	141,683	11,456	56,891	0.0
1927	30,704	29,052	1,652	58,543	0.0
1928	24,975	16,530	8,445	66,988	0.0
1929	6,563	4,070	2,493	69,481	0.0
1930	297,802	189,921	107,881	177,362	0.0
1931	85,217	59,984	25,233	202,595	0.0
1932	46,439	33,512	12,927	215,522	0.0
1933	18,153	11,776	6,377	221,899	0.0
1934	18,007	13,640	4,367	226,266	0.0
1935	1,117,571	743,759	373,812	600,078	0.1
1936	542,154	373,671	168,483	768,561	0.1
1937	159,409	117,147	42,262	810,823	0.1
1938	162,571	121,272	41,299	852,122	0.1
1939	185,861	133,695	52,166	904,288	0.1
1940	61,969	44,565	17,404	921,692	0.1
1941	16,086	11,077	5,009	926,701	0.1
1942	128,708	94,428	34,280	960,981	0.1
1943	6,869,041	5,268,309	1,600,732	2,561,713	0.4
1944	28,163	22,263	5,900	2,567,613	0.4
1945	58,100	38,420	19,680	2,587,293	0.4
1946	199,640	137,481	62,159	2,649,452	0.4
1947	108,480	80,480	28,000	2,677,452	0.4
1948	17,870	12,178	5,692	2,683,144	0.4
1949	13,933	9,025	4,908	2,688,052	0.4
1950	119,504	72,315	47,189	2,735,241	0.4
1951	908,333	894,006	14,327	2,749,568	0.4
1952	18,717	11,992	6,725	2,756,293	0.4
1953	1,468,277	936,569	531,708	3,288,001	0.5
1954	4,538,299	2,775,527	1,762,772	5,050,773	0.7
1955	242,911	149,109	93,802	5,144,575	0.7
1956	124,075	76,275	47,800	5,192,375	0.7
1957	1,230,496	704,820	525,676	5,718,051	0.8
1958	172,667	114,902	57,765	5,775,816	0.8
1961	479,662	279,864	199,798	5,975,614	0.8

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1962	108,120	62,902	45,218	6,020,832	0.8
1963	1,726,481	997,341	729,140	6,749,972	0.9
1965	550,655	307,030	243,625	6,993,597	1.0
1966	34,280,186	18,913,800	15,366,386	22,359,983	3.1
1967	24,155,464	13,508,015	10,647,449	33,007,432	4.6
1968	485,890	280,798	205,092	33,212,524	4.6
1969	701,688	357,944	343,744	33,556,268	4.7
1970	1,308,383	716,452	591,931	34,148,199	4.8
1971	30,326	17,663	12,663	34,160,862	4.8
1972	7,787,389	3,768,775	4,018,614	38,179,476	5.3
1973	123,203	51,131	72,072	38,251,548	5.3
1974	1,157,351	414,197	743,154	38,994,702	5.4
1975	6,962,216	3,434,973	3,527,243	42,521,945	5.9
1976	1,114,767	428,167	686,600	43,208,545	6.0
1977	626,757	250,206	376,551	43,585,096	6.1
1978	20,638,025	10,323,824	10,314,201	53,899,297	7.5
1979	233,487	104,491	128,996	54,028,293	7.5
1980	5,383,834	2,508,595	2,875,239	56,903,532	7.9
1981	15,317,413	7,711,608	7,605,805	64,509,337	9.0
1982	131,462	63,224	68,238	64,577,575	9.0
1983	25,733,144	9,960,266	15,772,878	80,350,453	11.2
1984	4,469,423	1,951,193	2,518,230	82,868,683	11.6
1985	6,902,929	3,128,121	3,774,808	86,643,491	12.1
1986	2,816,024	1,343,768	1,472,256	88,115,747	12.3
1987	2,387,374	1,076,909	1,310,465	89,426,212	12.5
1988	20,081,470	8,699,380	11,382,090	100,808,302	14.1
1989	11,583,220	5,072,166	6,511,054	107,319,356	15.0
1990	20,405,241	8,986,872	11,418,369	118,737,725	16.6
1991	37,815,947	16,401,431	21,414,516	140,152,241	19.6
1992	59,436,280	24,339,822	35,096,458	175,248,699	24.5
1993	14,312,855	6,122,859	8,189,996	183,438,695	25.6
1994	1,522,288	578,906	943,382	184,382,077	25.8
1995	20,474,893	7,553,041	12,921,852	197,303,929	27.6
1996	1,644,595	614,861	1,029,734	198,333,663	27.7
1997	6,947,110	2,152,281	4,794,829	203,128,492	28.4
1998	9,627,686	3,776,915	5,850,771	208,979,263	29.2
1999	6,057,873	2,273,898	3,783,975	212,763,238	29.7
2000	12,524,900	4,143,234	8,381,666	221,144,904	30.9
2001	7,659,297	2,635,588	5,023,709	226,168,613	31.6
2002	8,178,188	2,355,906	5,822,282	231,990,895	32.4
2003	8,155,775	2,732,929	5,422,846	237,413,741	33.2
2004	7,241,800	2,117,678	5,124,122	242,537,863	33.9
2005	16,792,734	4,867,948	11,924,786	254,462,649	35.5
2006	7,931,647	2,201,528	5,730,119	260,192,768	36.3

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
2007	10,934,365	2,479,727	8,454,638	268,647,406	37.5
2008	26,858,714	7,327,049	19,531,665	288,179,071	40.2
2009	59,075,830	18,636,966	40,438,864	328,617,935	45.9
2010	53,955,257	15,871,682	38,083,575	366,701,510	51.2
2011	28,833,771	7,775,164	21,058,607	387,760,117	54.2
2012	11,103,141	2,992,055	8,111,086	395,871,203	55.3
2013	10,187,526	2,420,324	7,767,202	403,638,405	56.4
2014	45,836,094	9,873,881	35,962,213	439,600,618	61.4
2015	18,827,686	3,646,605	15,181,081	454,781,699	63.5
2016	12,677,203	1,919,359	10,757,844	465,539,543	65.0
2017	24,576,606	3,003,896	21,572,710	487,112,253	68.0
2018	12,551,149	2,595,170	9,955,979	497,068,232	69.4
2019	26,445,986	3,388,881	23,057,105	520,125,337	72.6
2020	22,217,088	3,285,038	18,932,050	539,057,387	75.3
2021	25,140,794	3,039,615	22,101,179	561,158,566	78.4
2022	40,264,213	5,072,313	35,191,900	596,350,466	83.3
2023	46,628,177	4,607,250	42,020,927	638,371,393	89.2
2024	31,984,526	2,147,118	29,837,408	668,208,801	93.3
2025	33,184,570	1,348,721	31,835,849	700,044,650	97.8
2026	29,657,501	654,307	29,003,194	729,047,844	101.8
2027	28,275,640	91,830	28,183,810	757,231,654	105.8
9999	53,710,213-	12,501,042-	41,209,171-	716,022,483	100.0
SUBTOTAL	1,009,133,909	293,111,426	716,022,483		
NONDEPRECIABLE	15,959,428		15,959,428		
TOTAL	1,025,093,334	293,111,426	731,981,906		

NET UTILITY PLANT IN SERVICE

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 354.20 STRUCTURES AND IMPROVEMENTS - COLLECTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
2007	5,558.35	2,568	1,631	3,927	23.29	169
2008	108,379.42	47,774	30,340	78,039	24.10	3,238
2009	132,540.66	55,826	35,454	97,087	24.74	3,924
2011	8,406.90	3,188	2,025	6,382	26.19	244
2013	99,290.12	33,222	21,099	78,191	27.84	2,809
2014	14,502.89	4,544	2,886	11,617	28.49	408
2015	30,107.50	8,743	5,553	24,554	29.32	837
2016	36,078.70	9,644	6,125	29,954	30.15	993
2017	194,749.06	47,519	30,178	164,571	30.98	5,312
2018	173,543.28	38,422	24,401	149,142	31.65	4,712
2019	262,981.43	51,965	33,002	229,979	32.49	7,078
2020	428,816.35	74,443	47,277	381,539	33.32	11,451
2021	566,401.30	84,960	53,957	512,444	34.00	15,072
2022	3,366,037.21	422,438	268,283	3,097,754	34.84	88,914
2023	2,415,861.63	243,519	154,655	2,261,207	35.68	63,375
2024	3,333,894.56	254,043	161,338	3,172,557	36.37	87,230
2025	901,842.84	46,174	29,324	872,519	37.06	23,543
2026	1,590,682.41	41,199	26,165	1,564,517	37.61	41,598
2027	140,378.81	927	589	139,790	37.77	3,701
	13,810,053.42	1,471,118	934,282	12,875,771		364,608

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 35.3 2.64

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 354.30 STRUCTURES AND IMPROVEMENTS - SPP

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 55-S0						
NET SALVAGE PERCENT.. 0						
1935	18,861.14	17,699	16,699	2,162	6.04	358
1958	63,683.83	52,730	49,752	13,932	14.33	972
1976	25,970.39	18,410	17,370	8,600	20.94	411
1978	11,146.44	7,756	7,318	3,828	21.42	179
1980	93,957.85	64,032	60,416	33,542	21.97	1,527
1982	12,204.98	8,129	7,670	4,535	22.57	201
1983	86,589.73	56,768	53,562	33,028	23.11	1,429
1984	22,251.97	14,448	13,632	8,620	23.23	371
1985	104,674.02	66,824	63,050	41,624	23.79	1,750
1986	109,744.95	69,293	65,380	44,365	23.94	1,853
1987	29,681.60	18,403	17,364	12,318	24.52	502
1988	220,522.99	135,026	127,401	93,122	24.69	3,772
1989	240,185.48	145,120	136,925	103,260	24.89	4,149
1990	195,083.34	116,211	109,648	85,435	25.11	3,402
1991	285,470.50	166,486	157,084	128,386	25.73	4,990
1992	76,045.29	43,650	41,185	34,860	25.98	1,342
1993	2,160,497.80	1,219,385	1,150,522	1,009,976	26.24	38,490
1994	40,624.78	22,522	21,250	19,375	26.52	731
1996	24,175.73	12,890	12,162	12,014	27.14	443
1997	207,995.69	108,574	102,442	105,554	27.47	3,843
1998	429,870.49	219,406	207,015	222,855	27.82	8,011
1999	351,573.23	175,224	165,328	186,245	28.18	6,609
2000	289,845.37	141,647	133,648	156,197	28.25	5,529
2001	179,000.00	85,168	80,358	98,642	28.64	3,444
2002	66,094.94	30,569	28,843	37,252	29.05	1,282
2003	271,071.10	122,307	115,400	155,671	29.19	5,333
2004	1,082,516.67	475,550	448,694	633,823	29.36	21,588
2005	428,604.11	181,985	171,708	256,896	29.81	8,618
2006	917,095.09	377,476	356,159	560,936	30.02	18,685
2007	516,608.48	205,610	193,998	322,610	30.25	10,665
2008	2,147,228.90	824,106	777,566	1,369,663	30.50	44,907
2009	2,915,918.08	1,075,974	1,015,210	1,900,708	30.78	61,751
2010	2,365,815.22	836,552	789,309	1,576,506	31.08	50,724
2011	298,754.41	100,859	95,163	203,591	31.39	6,486
2012	37,883.52	12,217	11,527	26,357	31.51	836
2013	181,693.78	55,453	52,321	129,373	31.87	4,059
2014	4,039,714.09	1,165,861	1,100,020	2,939,694	32.05	91,722
2015	1,545,002.12	419,005	395,342	1,149,660	32.25	35,648
2016	553,292.14	139,983	132,078	421,214	32.48	12,968
2017	463,399.48	108,435	102,311	361,088	32.74	11,029
2018	388,079.03	83,127	78,433	309,646	33.02	9,378

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 354.30 STRUCTURES AND IMPROVEMENTS - SPP

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0						
NET SALVAGE PERCENT.. 0						
2019	1,004,042.79	195,186	184,163	819,880	33.15	24,732
2020	1,665,213.82	289,081	272,755	1,392,459	33.32	41,790
2021	987,136.34	150,440	141,944	845,192	33.37	25,328
2022	790,909.88	102,423	96,639	694,271	33.61	20,657
2023	435,502.41	46,337	43,720	391,782	33.59	11,664
2024	821,724.47	67,299	63,498	758,226	33.63	22,546
2025	2,477,582.27	138,745	130,910	2,346,672	33.71	69,614
9999	2,734,528.70-	879,590-	829,916-	1,904,613-		60,966-
	28,946,012.03	9,310,791	8,784,976	20,161,036		645,352

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.2 2.23

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 354.40 STRUCTURES AND IMPROVEMENTS - TDP

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0						
NET SALVAGE PERCENT.. 0						
1916	177,755.17	177,755	177,755			
1932	602.40	572	413	189	5.00	38
1935	562,419.57	527,775	380,839	181,581	6.04	30,063
1946	484.94	428	309	176	10.74	16
1954	3,946,317.60	3,341,742	2,411,378	1,534,940	13.21	116,195
1957	135,742.23	113,073	81,593	54,149	14.03	3,860
1961	346,385.67	278,910	201,260	145,126	15.97	9,087
1963	1,566,657.10	1,243,299	897,156	669,501	16.65	40,210
1965	53,759.86	42,331	30,546	23,214	16.74	1,387
1967	23,995,715.53	18,572,684	13,401,919	10,593,797	17.52	604,669
1968	361,924.73	277,596	200,311	161,614	17.92	9,019
1969	221,599.62	168,371	121,495	100,105	18.34	5,458
1973	38,481.00	28,260	20,392	18,089	19.53	926
1975	419,410.21	300,969	217,177	202,233	20.46	9,884
1976	16,150.91	11,449	8,262	7,889	20.94	377
1978	20,306,005.32	14,128,919	10,195,329	10,110,676	21.42	472,020
1981	12,778,313.67	8,581,915	6,192,650	6,585,664	22.49	292,826
1984	693,417.71	450,236	324,887	368,531	23.23	15,864
1985	133,860.33	85,456	61,664	72,196	23.79	3,035
1986	385,741.04	243,557	175,749	209,992	23.94	8,772
1988	15,031,971.53	9,204,076	6,641,597	8,390,375	24.69	339,829
1989	7,342,590.93	4,436,393	3,201,270	4,141,321	24.89	166,385
1990	6,479,049.63	3,859,570	2,785,039	3,694,011	25.11	147,113
1991	34,903,905.07	20,355,957	14,688,716	20,215,189	25.73	785,666
1992	52,055,984.18	29,880,135	21,561,296	30,494,688	25.98	1,173,776
1993	354,817.39	200,259	144,505	210,312	26.24	8,015
1994	16,680.06	9,247	6,673	10,007	26.52	377
1995	124,581.42	67,772	48,904	75,677	26.82	2,822
1996	642,593.75	342,631	247,240	395,354	27.14	14,567
1997	274,432.07	143,254	103,371	171,061	27.47	6,227
1998	599,628.40	306,050	220,844	378,784	27.82	13,616
1999	230,360.60	114,812	82,848	147,513	28.18	5,235
2000	6,456,390.86	3,155,238	2,276,798	4,179,593	28.25	147,950
2001	2,266,355.22	1,078,332	778,117	1,488,238	28.64	51,964
2002	1,387,706.79	641,814	463,128	924,579	29.05	31,827
2003	1,983,806.66	895,094	645,894	1,337,913	29.19	45,835
2004	204,864.73	89,997	64,941	139,924	29.36	4,766
2005	814,250.99	345,731	249,477	564,774	29.81	18,946
2006	1,009,776.60	415,624	299,911	709,866	30.02	23,646
2007	46,539.86	18,523	13,366	33,174	30.25	1,097
2008	2,849,140.44	1,093,500	789,062	2,060,078	30.50	67,544

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 354.40 STRUCTURES AND IMPROVEMENTS - TDP

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 55-S0						
NET SALVAGE PERCENT.. 0						
2009	17,686,455.46	6,526,302	4,709,334	12,977,121	30.78	421,609
2010	20,483,746.66	7,243,053	5,226,536	15,257,211	31.08	490,901
2011	16,053,015.59	5,419,498	3,910,671	12,142,345	31.39	386,822
2012	3,496,681.74	1,127,680	813,726	2,682,956	31.51	85,146
2013	231,088.74	70,528	50,893	180,196	31.87	5,654
2014	10,269,815.58	2,963,869	2,138,707	8,131,109	32.05	253,701
2015	149,213.17	40,467	29,201	120,012	32.25	3,721
2016	446,427.21	112,946	81,501	364,926	32.48	11,235
2017	990,597.57	231,800	167,265	823,333	32.74	25,148
2018	421,177.10	90,216	65,099	356,078	33.02	10,784
2019	208,842.04	40,599	29,296	179,546	33.15	5,416
2020	2,243,371.63	389,449	281,024	1,962,348	33.32	58,894
2021	2,311,174.12	352,223	254,162	2,057,012	33.37	61,643
2022	7,852,783.99	1,016,936	733,813	7,118,971	33.61	211,811
2023	12,748,818.46	1,356,474	978,822	11,769,996	33.59	350,402
2025	1,588,339.04	88,947	64,183	1,524,156	33.71	45,214
9999	1,853,012.73-	945,766-	682,765-	1,170,248-		44,146-
	296,544,707.16	151,354,527	109,265,549	187,279,158		7,064,864

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.5 2.38

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 354.70 STRUCTURES AND IMPROVEMENTS - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 35-S1						
NET SALVAGE PERCENT.. 0						
1939	2,887.33	2,887	2,887			
1972	429.33	399	429			
1984	10,874.51	9,259	10,875			
1993	16,482.80	12,609	16,483			
1994	28,449.25	21,499	28,449			
1997	5,713.09	4,113	5,713			
2003	3,684.19	2,334	3,330	354	13.88	26
2007	1,119.34	629	897	222	15.59	14
2008	348,640.08	189,451	270,274	78,366	15.97	4,907
2009	43,820.29	22,953	32,745	11,075	16.36	677
2010	5,345.53	2,690	3,838	1,508	16.78	90
2011	7,001.10	3,361	4,795	2,206	17.33	127
2012	28,068.61	12,841	18,319	9,750	17.79	548
2013	24,924.10	10,817	15,432	9,492	18.26	520
2014	408,488.87	167,276	238,639	169,850	18.75	9,059
2015	1,009,745.79	387,742	553,160	456,586	19.25	23,719
2016	9,076.51	3,245	4,629	4,448	19.77	225
2017	130,192.63	42,964	61,293	68,900	20.30	3,394
2018	367,130.67	110,690	157,913	209,218	20.85	10,034
2019	83,750.56	22,713	32,403	51,348	21.50	2,388
2020	173,552.29	41,791	59,620	113,932	22.07	5,162
2021	640,981.11	133,837	190,934	450,047	22.74	19,791
2022	1,080,190.69	190,114	271,220	808,971	23.41	34,557
2023	769,035.77	109,511	156,231	612,805	24.09	25,438
2024	2,013,993.87	216,907	309,444	1,704,550	24.86	68,566
2025	694,344.07	50,132	71,519	622,825	25.70	24,234
2026	272,010.26	9,874	14,087	257,923	26.55	9,715
2027	86,369.08	786	1,121	85,248	27.22	3,132
	8,266,301.72	1,783,424	2,536,679	5,729,623		246,323

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.3 2.98

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 355.00 POWER GENERATING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 35-S0.5						
NET SALVAGE PERCENT.. 0						
1980	3,900.49	3,373	3,900			
1983	14,573.73	12,248	14,574			
1987	19,246.40	15,551	19,246			
1989	49,338.78	38,810	49,339			
1990	7,692.28	5,977	7,640	52	10.62	5
1992	59,866.38	45,469	58,119	1,747	11.08	158
1993	260,597.74	194,927	249,160	11,438	11.45	999
1994	12,067.19	8,880	11,351	716	11.84	60
1997	30,447.00	21,374	27,321	3,126	12.74	245
1998	74,281.11	51,053	65,257	9,024	13.19	684
1999	54,144.46	36,537	46,702	7,442	13.49	552
2000	97,004.84	64,169	82,022	14,983	13.82	1,084
2001	38,477.83	24,911	31,842	6,636	14.16	469
2002	56,915.93	35,999	46,015	10,901	14.53	750
2005	68,295.28	39,966	51,085	17,210	15.59	1,104
2007	12,208.69	6,715	8,583	3,626	16.36	222
2008	1,263,581.59	672,225	859,251	404,331	16.71	24,197
2009	2,513,725.97	1,289,541	1,648,316	865,410	17.09	50,638
2010	20,681.36	10,196	13,033	7,648	17.48	438
2011	62,203.16	29,459	37,655	24,548	17.78	1,381
2012	81,422.26	36,762	46,990	34,432	18.22	1,890
2013	26,762.41	11,502	14,702	12,060	18.57	649
2014	609,411.88	247,970	316,960	292,452	18.95	15,433
2015	84,106.93	32,196	41,154	42,953	19.35	2,220
2016	10,498.31	3,753	4,797	5,701	19.77	288
2017	13,046.73	4,332	5,537	7,510	20.12	373
2018	4,307.88	1,310	1,674	2,634	20.59	128
2019	9,195.02	2,538	3,244	5,951	20.99	284
2020	160,993.90	39,669	50,706	110,288	21.41	5,151
2021	241,827.33	52,235	66,768	175,059	21.78	8,038
2022	226,859.70	41,742	53,355	173,505	22.17	7,826
2023	90,971.14	13,682	17,489	73,482	22.60	3,251
2024	88,903.89	10,268	13,125	75,779	22.97	3,299
2025	764,953.95	60,278	77,048	687,906	23.38	29,423
2026	150,000.00	6,075	7,766	142,234	23.69	6,004
9999	144,517.16-	62,940-	80,404-	64,113-		3,319-
	7,137,994.38	3,108,752	3,971,322	3,166,672		163,924

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.3 2.30

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 360.10 COLLECTION SEWERS - FORCE MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
1972	48,509.48	33,617	17,231	31,278	24.37	1,283
1973	81,585.98	55,952	28,679	52,907	24.74	2,139
1974	1,029,636.96	693,049	355,233	674,404	25.74	26,201
1975	608,832.68	405,239	207,711	401,122	26.12	15,357
1976	720,712.47	470,481	241,152	479,560	27.12	17,683
1977	350,159.05	225,853	115,764	234,395	27.52	8,517
1978	211,203.87	134,537	68,959	142,245	27.92	5,095
1979	58,745.44	36,657	18,789	39,956	28.92	1,382
1980	124,546.85	76,683	39,305	85,242	29.34	2,905
1981	132,795.94	80,023	41,017	91,779	30.34	3,025
1982	41,902.81	24,890	12,758	29,145	30.76	947
1983	163,569.93	95,721	49,063	114,507	31.19	3,671
1985	270,805.38	152,409	78,120	192,685	32.63	5,905
1986	56,828.81	31,222	16,003	40,826	33.63	1,214
1987	202,246.19	109,213	55,979	146,267	34.07	4,293
1988	442,666.46	233,064	119,460	323,206	35.07	9,216
1989	84,208.14	43,519	22,306	61,902	35.53	1,742
1990	86,819.04	44,009	22,557	64,262	35.99	1,786
1991	70,230.83	34,638	17,754	52,477	36.99	1,419
1992	32,532.38	15,713	8,054	24,478	37.46	653
1993	544,567.48	255,511	130,966	413,601	38.46	10,754
1994	270,934.00	124,277	63,700	207,234	38.94	5,322
1995	892,189.42	396,846	203,409	688,780	39.94	17,245
1996	127,110.51	55,166	28,276	98,835	40.43	2,445
1997	1,619,488.61	680,185	348,639	1,270,850	41.43	30,675
1998	636,549.21	260,285	133,413	503,136	41.92	12,002
1999	446,224.41	176,169	90,298	355,926	42.92	8,293
2000	586,262.66	224,773	115,211	471,052	43.42	10,849
2001	842,675.79	311,116	159,467	683,209	44.42	15,381
2002	1,641,311.75	586,769	300,757	1,340,555	44.93	29,837
2003	401,042.35	137,638	70,548	330,494	45.93	7,196
2004	2,358,294.55	781,067	400,348	1,957,947	46.44	42,161
2005	645,520.63	204,501	104,820	540,701	47.44	11,398
2006	1,928,920.50	587,356	301,058	1,627,862	47.97	33,935
2007	1,259,669.17	365,304	187,242	1,072,427	48.97	21,900
2008	4,640,440.51	1,287,258	659,804	3,980,637	49.49	80,433
2009	1,033,039.11	271,483	139,153	893,886	50.49	17,704
2010	739,206.52	184,728	94,685	644,522	51.03	12,630
2013	289,015.87	59,884	30,694	258,322	53.57	4,822
2014	4,323,076.29	831,760	426,332	3,896,744	54.57	71,408
2015	2,369,938.64	423,745	217,197	2,152,742	55.11	39,063

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 360.10 COLLECTION SEWERS - FORCE MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
2016	3,107,951.57	509,393	261,097	2,846,855	56.11	50,737
2017	3,455,769.80	518,365	265,696	3,190,074	56.67	56,292
2018	1,039,425.79	140,322	71,924	967,502	57.67	16,777
2019	4,273,152.31	516,197	264,585	4,008,567	58.23	68,840
2020	2,053,343.36	217,038	111,246	1,942,097	59.23	32,789
2021	2,126,300.27	193,919	99,396	2,026,904	59.79	33,900
2022	1,464,987.65	111,339	57,069	1,407,919	60.79	23,160
2023	2,380,782.02	145,704	74,683	2,306,099	61.36	37,583
2024	3,192,876.24	147,511	75,609	3,117,267	61.94	50,327
2025	1,681,466.38	52,125	26,718	1,654,748	62.52	26,467
2026	253,797.13	3,985	2,043	251,754	62.69	4,016
2027	14,944,940.28	59,780	30,640	14,914,300	62.64	238,095
9999	12,949,398.91-	2,471,855-	1,266,986-	11,682,413-		221,617-
	59,439,410.56	11,346,133	5,815,631	53,623,780		1,017,252

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 52.7 1.71

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 361.10 COLLECTION SEWERS - GRAVITY MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R2.5						
NET SALVAGE PERCENT.. 0						
1912	119.20	111	77	42	8.46	5
1915	20,523.49	19,079	13,268	7,255	8.48	856
1916	840.11	774	538	302	9.48	32
1917	659.36	609	424	235	9.05	26
1919	738.61	678	471	268	9.65	28
1920	96,428.02	88,733	61,705	34,723	9.28	3,742
1921	563.05	513	357	206	10.28	20
1922	3,067.14	2,802	1,949	1,118	9.94	112
1924	823.92	747	519	305	10.64	29
1925	2,658.83	2,414	1,679	980	10.36	95
1926	30,554.36	27,465	19,099	11,455	11.36	1,008
1927	4,416.23	3,975	2,764	1,652	11.11	149
1928	6,770.12	6,099	4,241	2,529	10.89	232
1929	6,562.83	5,853	4,070	2,493	11.89	210
1930	202,971.73	181,132	125,960	77,012	11.70	6,582
1931	12,383.06	10,937	7,606	4,777	12.70	376
1932	22,940.85	20,268	14,094	8,847	12.53	706
1933	13,618.03	12,033	8,368	5,250	12.38	424
1934	3,744.60	3,274	2,277	1,468	13.38	110
1935	436,042.31	381,101	265,019	171,023	13.26	12,898
1936	336,776.82	294,208	204,593	132,184	13.17	10,037
1937	53,260.51	46,017	32,000	21,261	14.17	1,500
1938	48,980.71	42,285	29,405	19,576	14.09	1,389
1939	53,168.50	45,385	31,561	21,608	15.09	1,432
1940	17,800.78	15,177	10,554	7,247	15.04	482
1941	7,827.77	6,665	4,635	3,193	15.01	213
1942	31,558.19	26,556	18,467	13,091	16.01	818
1943	2,116,412.66	1,777,787	1,236,280	880,133	16.00	55,008
1944	3,802.57	3,188	2,217	1,586	16.01	99
1945	37,528.71	31,081	21,614	15,915	17.01	936
1946	91,816.83	75,859	52,753	39,064	17.04	2,292
1947	22,657.67	18,670	12,983	9,675	17.09	566
1948	4,735.42	3,853	2,679	2,056	18.09	114
1949	2,840.92	2,305	1,603	1,238	18.15	68
1950	62,809.51	50,298	34,977	27,833	19.15	1,453
1951	9,154.61	7,305	5,080	4,075	19.24	212
1952	3,036.89	2,414	1,679	1,358	19.34	70
1953	411,491.67	322,774	224,458	187,034	20.34	9,195
1954	205,672.88	160,651	111,717	93,956	20.46	4,592
1955	84,314.88	65,563	45,593	38,722	20.59	1,881
1956	35,887.80	27,519	19,137	16,751	21.59	776

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 361.10 COLLECTION SEWERS - GRAVITY MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R2.5						
NET SALVAGE PERCENT.. 0						
1957	876,983.27	669,138	465,321	411,662	21.74	18,936
1958	40,912.53	30,770	21,398	19,515	22.74	858
1961	44,223.63	32,398	22,530	21,694	24.09	901
1962	44,999.85	32,760	22,781	22,219	24.29	915
1963	29,697.40	21,287	14,803	14,894	25.29	589
1965	300,616.96	212,476	147,757	152,860	25.72	5,943
1966	20,978,961.30	14,588,770	10,145,087	10,833,874	26.72	405,459
1968	34,034.82	23,093	16,059	17,976	27.96	643
1969	393,211.46	264,553	183,971	209,240	28.21	7,417
1970	773,229.81	515,667	358,597	414,633	28.47	14,564
1971	7,054.86	4,622	3,214	3,841	29.47	130
1972	6,136,527.70	3,982,606	2,769,520	3,367,008	29.75	113,177
1974	110,771.85	69,864	48,584	62,188	31.03	2,004
1975	3,718,066.89	2,320,074	1,613,388	2,104,679	31.33	67,178
1976	299,586.75	183,347	127,500	172,087	32.33	5,323
1977	179,297.98	108,475	75,434	103,864	32.64	3,182
1978	77,907.33	46,191	32,121	45,786	33.64	1,361
1979	96,739.39	56,651	39,395	57,344	33.97	1,688
1980	3,199,201.12	1,834,422	1,275,664	1,923,537	34.97	55,005
1982	19,163.32	10,693	7,436	11,727	35.65	329
1983	24,382,464.80	13,303,073	9,251,008	15,131,457	36.65	412,864
1984	2,786,636.26	1,497,817	1,041,588	1,745,048	37.00	47,163
1985	3,470,258.69	1,821,886	1,266,947	2,203,312	38.00	57,982
1986	1,036,161.52	535,281	372,236	663,926	38.37	17,303
1987	1,001,848.25	508,939	353,918	647,930	38.74	16,725
1988	2,963,908.45	1,468,024	1,020,870	1,943,038	39.74	48,894
1989	2,329,834.01	1,133,231	788,053	1,541,781	40.12	38,429
1990	5,998,252.65	2,840,772	1,975,484	4,022,769	41.12	97,830
1992	5,271,178.25	2,379,937	1,655,017	3,616,161	42.52	85,046
1993	6,403,723.65	2,830,446	1,968,303	4,435,421	42.92	103,342
1994	592,504.88	256,140	178,121	414,384	43.34	9,561
1995	10,206,561.00	4,278,590	2,975,348	7,231,213	44.34	163,086
1996	416,899.43	170,595	118,632	298,267	44.76	6,664
1997	3,277,549.29	1,297,910	902,572	2,374,977	45.76	51,901
1998	3,169,055.68	1,222,305	849,996	2,319,060	46.19	50,207
1999	2,446,099.42	917,777	638,226	1,807,873	46.63	38,771
2000	3,478,741.87	1,258,609	875,241	2,603,501	47.63	54,661
2001	1,788,885.37	627,899	436,643	1,352,242	48.07	28,131
2002	3,113,924.83	1,058,734	736,248	2,377,677	48.53	48,994
2003	2,130,695.41	695,459	483,625	1,647,070	49.53	33,254
2004	1,180,826.56	372,078	258,744	922,083	49.99	18,445

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 361.10 COLLECTION SEWERS - GRAVITY MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R2.5						
NET SALVAGE PERCENT.. 0						
2005	7,367,034.62	2,220,424	1,544,091	5,822,944	50.99	114,198
2006	1,884,870.57	546,235	379,854	1,505,017	51.46	29,246
2007	6,265,481.26	1,741,804	1,211,257	5,054,224	51.94	97,309
2008	8,378,286.42	2,212,705	1,538,724	6,839,562	52.94	129,195
2009	7,851,921.60	1,978,684	1,375,984	6,475,938	53.43	121,204
2010	5,154,879.50	1,235,625	859,258	4,295,622	53.92	79,667
2011	3,143,153.17	714,124	496,605	2,646,548	54.42	48,632
2012	2,043,306.15	435,224	302,656	1,740,650	55.42	31,408
2013	4,143,211.79	829,471	576,817	3,566,395	55.93	63,765
2014	12,085,120.84	2,262,335	1,573,237	10,511,884	56.44	186,249
2015	5,345,020.57	930,034	646,749	4,698,272	56.97	82,469
2016	5,939,504.73	953,884	663,335	5,276,170	57.49	91,775
2017	15,499,350.91	2,278,405	1,584,412	13,914,939	58.03	239,789
2018	2,820,212.96	375,652	261,230	2,558,983	58.57	43,691
2019	13,392,262.57	1,596,358	1,110,114	12,282,149	59.11	207,785
2020	3,497,016.10	367,187	255,343	3,241,673	59.67	54,327
2021	5,357,659.44	485,404	337,552	5,020,107	60.23	83,349
2022	4,634,586.09	354,546	246,553	4,388,033	60.36	72,698
2023	5,000,321.01	308,020	214,198	4,786,123	60.94	78,538
2024	9,625,053.19	453,340	315,254	9,309,799	60.69	153,399
2025	11,150,622.18	356,820	248,134	10,902,488	60.50	180,206
2026	7,815,933.92	128,963	89,681	7,726,253	59.61	129,613
2027	3,788,436.33	16,290	11,328	3,777,108	57.55	65,632
9999	21,607,950.33-	7,066,496-	4,914,068-	16,693,882-		356,151-
	259,890,456.23	84,992,554	59,104,148	200,786,308		4,283,621

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 46.9 1.65

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 361.20 MANHOLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S2.5						
NET SALVAGE PERCENT.. 0						
1912	7,419.42	7,419	7,419			
1916	1,708.78	1,709	1,709			
1917	10,281.95	10,282	10,282			
1921	3,433.61	3,434	3,434			
1924	2,497.63	2,498	2,498			
1925	119,480.19	119,480	119,480			
1926	122,584.31	122,584	122,584			
1927	26,288.09	26,288	26,288			
1928	18,205.30	18,203	12,289	5,916	0.01	5,916
1930	94,830.36	94,745	63,961	30,869	0.09	30,869
1931	62,750.03	62,650	42,294	20,456	0.15	20,456
1932	11,684.90	11,545	7,794	3,891	1.15	3,383
1933	3,378.29	3,334	2,251	1,127	1.24	909
1934	8,669.66	8,547	5,770	2,900	1.34	2,164
1935	56,776.01	55,890	37,730	19,046	1.46	13,045
1936	107,860.35	106,005	71,562	36,298	1.59	22,829
1937	62,178.87	60,997	41,178	21,001	1.74	12,070
1938	64,062.39	62,717	42,339	21,723	1.91	11,373
1939	89,725.61	87,644	59,167	30,559	2.09	14,622
1940	29,683.47	28,924	19,526	10,157	2.29	4,435
1941	5,280.49	5,132	3,465	1,815	2.50	726
1942	61,265.61	59,366	40,077	21,189	2.72	7,790
1943	2,071,453.41	2,001,024	1,350,854	720,599	2.96	243,446
1944	12,325.36	11,867	8,011	4,314	3.21	1,344
1945	10,687.30	10,253	6,922	3,765	3.47	1,085
1946	65,615.97	63,247	42,697	22,919	3.03	7,564
1947	52,069.58	49,987	33,745	18,325	3.33	5,503
1948	10,251.91	9,800	6,616	3,636	3.64	999
1949	7,951.50	7,567	5,108	2,844	3.97	716
1950	45,066.63	42,683	28,815	16,252	4.30	3,780
1951	23,745.82	22,559	15,229	8,517	4.00	2,129
1952	12,328.08	11,650	7,865	4,463	4.37	1,021
1953	603,126.13	566,818	382,648	220,478	4.74	46,514
1954	290,165.90	271,131	183,036	107,130	5.12	20,924
1955	122,165.89	114,347	77,194	44,972	4.92	9,141
1956	68,536.97	63,746	43,034	25,503	5.34	4,776
1957	34,726.87	32,331	21,826	12,901	5.19	2,486
1958	53,825.07	49,767	33,597	20,228	5.63	3,593
1961	78,437.58	71,959	48,578	29,860	5.94	5,027
1962	47,470.15	43,198	29,162	18,308	6.43	2,847
1963	45,709.85	41,541	28,044	17,666	6.42	2,752

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 361.20 MANHOLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S2.5						
NET SALVAGE PERCENT.. 0						
1965	60,583.02	54,464	36,768	23,815	6.97	3,417
1966	4,477,233.63	3,987,424	2,691,836	1,785,398	7.49	238,371
1968	34,747.92	30,752	20,760	13,988	7.67	1,824
1969	76,873.36	67,772	45,752	31,121	7.79	3,995
1970	144,982.60	126,439	85,357	59,626	8.36	7,132
1971	13,528.58	11,743	7,927	5,602	8.52	658
1972	1,023,775.62	884,030	596,792	426,984	8.69	49,135
1974	8,883.40	7,533	5,085	3,798	9.50	400
1975	592,706.49	499,296	337,066	255,640	9.73	26,273
1977	42,325.14	35,130	23,716	18,609	10.24	1,817
1979	34,110.25	27,834	18,790	15,320	10.82	1,416
1980	1,183,440.38	956,693	645,846	537,594	11.14	48,258
1983	803,941.88	626,110	422,675	381,267	12.50	30,501
1984	133,148.93	102,485	69,186	63,963	12.87	4,970
1985	763,969.43	580,770	392,067	371,902	13.25	28,068
1986	204,386.75	153,351	103,524	100,863	13.64	7,395
1987	235,353.23	174,161	117,573	117,780	14.05	8,383
1988	294,291.32	214,627	144,891	149,400	14.48	10,318
1989	21,340.67	15,327	10,347	10,994	14.91	737
1990	1,667,969.55	1,178,754	795,755	872,215	15.36	56,785
1992	570,990.30	387,702	261,730	309,260	16.55	18,686
1993	357,698.08	238,370	160,919	196,779	17.02	11,562
1994	239,645.58	156,584	105,707	133,939	17.51	7,649
1995	2,828,882.56	1,801,432	1,216,114	1,612,769	18.25	88,371
1996	171,302.11	106,738	72,057	99,245	18.75	5,293
1997	1,034,401.35	629,950	425,268	609,133	19.26	31,627
1998	488,699.35	289,115	195,176	293,523	20.02	14,661
1999	594,590.05	342,960	231,526	363,064	20.54	17,676
2000	572,993.30	320,246	216,192	356,801	21.31	16,743
2001	379,015.40	204,972	138,373	240,642	22.08	10,899
2002	745,940.74	391,619	264,375	481,566	22.62	21,289
2003	627,699.86	317,867	214,586	413,114	23.39	17,662
2004	601,704.18	293,391	198,063	403,641	24.17	16,700
2005	2,283,152.98	1,069,885	722,260	1,560,893	24.95	62,561
2006	170,942.66	76,822	51,861	119,082	25.73	4,628
2007	2,052,406.49	882,535	595,783	1,456,623	26.51	54,946
2008	2,385,073.39	978,834	660,793	1,724,280	27.30	63,160
2009	238,746.39	92,825	62,664	176,082	28.30	6,222
2010	783,231.82	288,934	195,054	588,178	29.08	20,226
2011	1,314,361.55	458,449	309,490	1,004,872	29.87	33,642
2012	96,965.97	31,708	21,405	75,561	30.87	2,448

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 361.20 MANHOLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 50-S2.5						
NET SALVAGE PERCENT.. 0						
2013	1,061,651.69	325,502	219,740	841,912	31.66	26,592
2014	2,194,126.53	624,668	421,702	1,772,425	32.66	54,269
2015	5,518,736.55	1,456,946	983,558	4,535,179	33.45	135,581
2016	283,117.02	68,514	46,253	236,864	34.45	6,876
2017	406,371.52	89,402	60,354	346,018	35.45	9,761
2018	185,756.03	36,780	24,829	160,927	36.45	4,415
2019	153,154.22	26,955	18,197	134,957	37.45	3,604
2020	686,913.25	106,265	71,737	615,176	38.25	16,083
2021	448,215.72	59,433	40,122	408,094	39.25	10,397
2022	1,007,192.84	111,295	75,133	932,060	40.25	23,157
2023	923,444.93	81,633	55,109	868,336	41.25	21,051
2024	1,617,239.57	107,223	72,384	1,544,856	42.25	36,565
2025	1,685,589.28	74,503	50,296	1,635,293	43.25	37,810
2026	1,906,007.77	42,123	28,436	1,877,572	44.25	42,431
2027	930,211.76	5,116	3,454	926,758	45.00	20,595
9999	4,387,312.76-	2,174,326-	1,475,602-	2,911,711-		164,306-
	49,602,157.47	24,582,533	16,682,889	32,919,268		1,857,619

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.7 3.75

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 363.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 47-R3						
NET SALVAGE PERCENT.. 0						
1931	10,084.38	10,084	10,084			
1932	11,211.00	11,211	11,211			
1933	1,157.00	1,157	1,157			
1934	5,593.14	5,593	5,593			
1935	43,471.92	43,472	43,472			
1936	97,516.37	97,516	97,516			
1937	43,969.37	43,969	43,969			
1938	49,527.62	49,528	49,528			
1939	40,079.54	40,080	40,080			
1940	14,484.54	14,485	14,485			
1941	2,977.45	2,977	2,977			
1942	35,884.11	35,884	35,884			
1943	2,681,174.70	2,681,175	2,681,175			
1944	12,035.25	12,035	12,035			
1945	9,883.91	9,884	9,884			
1946	41,722.50	41,722	41,722			
1947	33,752.47	33,752	33,752			
1948	2,883.04	2,883	2,883			
1949	3,140.75	3,136	2,314	827	0.12	827
1950	11,627.93	11,550	8,523	3,105	0.52	3,105
1951	6,404.14	6,327	4,669	1,735	0.92	1,735
1952	3,351.56	3,318	2,448	904	0.76	904
1953	453,658.76	446,491	329,463	124,196	1.19	104,366
1954	96,142.27	94,046	69,396	26,746	1.63	16,409
1955	36,429.82	35,672	26,322	10,108	1.53	6,607
1956	19,650.41	19,114	14,104	5,546	1.99	2,787
1957	161,062.92	155,587	114,807	46,256	2.46	18,803
1958	14,245.92	13,762	10,155	4,091	2.43	1,684
1961	10,615.34	10,159	7,496	3,119	2.97	1,050
1962	15,649.96	14,852	10,959	4,691	3.49	1,344
1963	7,038.40	6,667	4,920	2,118	3.57	593
1965	53,591.71	50,173	37,022	16,570	4.23	3,917
1966	8,823,991.30	8,235,431	6,076,877	2,747,114	4.36	630,072
1968	11,645.48	10,718	7,909	3,736	5.10	733
1969	7,887.07	7,228	5,333	2,554	5.29	483
1970	359,809.59	328,146	242,137	117,673	5.50	21,395
1971	9,742.84	8,839	6,522	3,221	5.73	562
1972	578,146.49	521,488	384,803	193,343	5.98	32,332
1973	2,200.98	1,973	1,456	745	6.24	119
1974	8,059.17	7,176	5,295	2,764	6.52	424
1975	1,619,022.31	1,431,216	1,056,086	562,936	6.82	82,542

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 363.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R3						
NET SALVAGE PERCENT.. 0						
1976	52,346.22	45,918	33,883	18,463	7.14	2,586
1977	54,975.21	47,828	35,292	19,683	7.47	2,635
1978	31,761.76	27,236	20,097	11,665	8.14	1,433
1979	43,892.32	37,291	27,517	16,375	8.50	1,926
1980	778,787.22	655,194	483,464	295,323	8.87	33,295
1981	70,617.03	58,796	43,385	27,232	9.25	2,944
1982	58,190.81	47,920	35,360	22,831	9.64	2,368
1983	282,004.02	229,551	169,384	112,620	10.05	11,206
1984	246,076.85	197,870	146,007	100,070	10.48	9,549
1985	1,662,326.20	1,312,573	968,540	693,786	11.19	62,001
1986	222,889.19	173,631	128,121	94,768	11.63	8,149
1987	747,613.82	574,167	423,675	323,939	12.08	26,816
1988	324,389.38	245,433	181,104	143,285	12.55	11,417
1989	307,266.48	227,684	168,007	139,259	13.28	10,486
1990	3,418,087.95	2,491,444	1,838,422	1,579,666	13.76	114,801
1991	78,164.24	55,997	41,320	36,844	14.25	2,586
1992	454,051.03	317,836	234,529	219,522	15.00	14,635
1993	746,576.77	512,749	378,355	368,222	15.50	23,756
1994	247,543.75	165,830	122,365	125,179	16.26	7,699
1995	6,415,372.85	4,208,485	3,105,417	3,309,956	16.78	197,256
1996	128,373.89	81,980	60,493	67,881	17.54	3,870
1997	434,181.64	270,929	199,917	234,265	18.08	12,957
1998	398,430.58	242,644	179,046	219,385	18.62	11,782
1999	275,413.49	162,714	120,066	155,347	19.39	8,012
2000	1,032,626.41	591,075	436,151	596,475	20.17	29,572
2001	361,024.06	200,874	148,224	212,800	20.73	10,265
2002	475,921.40	255,808	188,759	287,162	21.51	13,350
2003	581,343.89	302,764	223,408	357,936	22.08	16,211
2004	948,001.71	475,328	350,742	597,260	22.87	26,115
2005	2,826,407.31	1,367,981	1,009,425	1,816,982	23.45	77,483
2006	998,500.87	463,404	341,943	656,558	24.25	27,075
2007	692,370.48	307,412	226,837	465,533	25.05	18,584
2008	2,554,725.14	1,087,291	802,306	1,752,419	25.64	68,347
2009	2,499,139.08	1,012,151	746,860	1,752,279	26.44	66,274
2010	959,858.83	368,778	272,119	687,740	27.25	25,238
2011	234,979.02	85,344	62,975	172,004	28.05	6,132
2012	244,065.13	83,836	61,862	182,203	28.67	6,355
2013	567,485.59	182,730	134,835	432,651	29.48	14,676
2014	644,205.22	193,455	142,749	501,456	30.29	16,555
2015	1,272,903.79	354,376	261,492	1,011,412	31.10	32,521
2016	680,818.87	174,494	128,758	552,061	31.92	17,295

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 363.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R3						
NET SALVAGE PERCENT.. 0						
2017	2,245,670.49	527,733	389,411	1,856,259	32.55	57,028
2018	745,891.37	158,427	116,902	628,989	33.37	18,849
2019	408,232.69	77,401	57,114	351,119	34.19	10,270
2020	975,566.42	162,529	119,929	855,637	35.02	24,433
2021	986,004.44	141,393	104,333	881,671	35.84	24,600
2022	1,384,364.93	166,124	122,582	1,261,783	36.67	34,409
2023	2,690,297.63	260,421	192,163	2,498,135	37.32	66,938
2024	2,706,854.19	197,330	145,609	2,561,245	38.15	67,136
2025	3,977,098.06	194,878	143,799	3,833,299	38.82	98,745
2026	10,654,773.46	264,238	194,980	10,459,793	39.32	266,017
2027	6,170,784.56	38,876	28,687	6,142,098	39.43	155,772
9999	7,682,866.96-	3,374,084-	2,565,426-	5,117,441-		259,000-
	75,766,904.21	33,274,543	25,299,717	50,467,187		2,554,203

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.8 3.37

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 364.00 FLOW MEASURING DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 15-L2.5						
NET SALVAGE PERCENT.. 0						
1989	7,979.00	7,823	7,979			
1990	3,478.54	3,398	3,479			
1991	8,740.98	8,496	8,741			
1992	6,784.52	6,554	6,785			
1999	51,368.90	47,465	49,667	1,702	2.30	740
2001	7,764.93	7,066	7,394	371	2.57	144
2002	4,455.38	4,010	4,196	259	2.78	93
2004	2,628.68	2,316	2,423	206	3.11	66
2005	8,722.16	7,580	7,932	790	3.32	238
2006	15,631.29	13,393	14,014	1,617	3.51	461
2007	9,030.61	7,622	7,976	1,055	3.70	285
2008	29,418.95	24,427	25,560	3,859	3.88	995
2009	92,082.61	75,250	78,741	13,342	4.03	3,311
2010	29,477.55	23,653	24,750	4,728	4.19	1,128
2011	53,822.99	42,456	44,426	9,397	4.28	2,196
2013	26,874.75	20,355	21,299	5,576	4.48	1,245
2014	152,277.99	112,244	117,452	34,826	4.64	7,506
2015	112,570.79	80,376	84,106	28,465	4.81	5,918
2016	5,515.89	3,774	3,949	1,567	5.08	308
2018	1,269.20	771	807	462	5.81	80
2020	30,025.23	15,112	15,813	14,212	6.91	2,057
2021	21,591.05	9,548	9,991	11,600	7.57	1,532
2024	57,960.15	13,563	14,192	43,768	9.82	4,457
9999	14,726.81-	10,700-	11,186-	3,541-		652-
	724,745.33	526,552	550,486	174,259		32,108

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.4 4.43

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 365.00 FLOW MEASURING INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 25-S2						
NET SALVAGE PERCENT.. 0						
1970	30,360.76	30,361	30,361			
1991	227,265.28	211,084	227,265			
2009	14,938.00	10,164	14,829	109	8.46	13
	272,564.04	251,609	272,455	109		13

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.4 0.00

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 370.00 RECEIVING WELLS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
2007	6,261.10	2,630	1,923	4,338	27.62	157
2009	92,112.20	35,316	25,820	66,292	28.95	2,290
2013	33,467.05	10,167	7,433	26,034	32.08	812
2017	1,547.02	342	250	1,297	35.25	37
2019	544,001.01	97,050	70,954	473,047	36.84	12,841
	677,388.38	145,505	106,380	571,008		16,137

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 35.4 2.38

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 371.00 PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-S0.5						
NET SALVAGE PERCENT.. 0						
1968	43,537.43	43,411	35,759	7,778	0.17	7,778
1985	23,931.70	21,007	17,304	6,628	5.85	1,133
1986	78,755.03	68,454	56,388	22,367	6.17	3,625
1987	7,538.75	6,513	5,365	2,174	6.30	345
1989	24,959.60	21,056	17,345	7,615	7.05	1,080
1990	1,830.59	1,531	1,261	570	7.25	79
1992	111,067.53	90,576	74,611	36,457	7.92	4,603
1993	161,450.75	129,548	106,713	54,738	8.37	6,540
1994	15,602.60	12,357	10,179	5,424	8.67	626
1996	55,848.44	42,936	35,368	20,480	9.32	2,197
1997	42,929.52	32,584	26,841	16,089	9.53	1,688
1998	107,358.54	80,014	65,910	41,449	9.91	4,183
1999	535,319.69	392,711	323,490	211,830	10.17	20,829
2001	14,819.76	10,442	8,601	6,219	10.90	571
2002	60,786.29	41,943	34,550	26,236	11.23	2,336
2003	119,405.30	80,527	66,333	53,072	11.59	4,579
2004	164,629.92	108,294	89,205	75,425	11.97	6,301
2005	100,511.00	64,568	53,187	47,324	12.25	3,863
2006	40,675.72	25,455	20,968	19,708	12.56	1,569
2007	5,976.90	3,622	2,984	2,993	13.00	230
2008	918,606.85	539,314	444,251	474,356	13.36	35,506
2009	592,997.19	337,297	277,843	315,154	13.65	23,088
2010	520,149.47	284,730	234,542	285,607	14.06	20,313
2011	66,367.45	34,936	28,778	37,589	14.40	2,610
2012	41,542.94	20,938	17,247	24,296	14.76	1,646
2013	59,887.39	28,758	23,689	36,198	15.15	2,389
2014	1,677,270.11	763,158	628,640	1,048,630	15.57	67,349
2015	230,646.95	99,086	81,621	149,026	15.93	9,355
2016	614,555.78	247,420	203,808	410,748	16.32	25,168
2017	393,461.38	147,155	121,217	272,244	16.74	16,263
2018	469,352.88	161,786	133,269	336,084	17.11	19,643
2019	3,669,520.16	1,150,762	947,922	2,721,598	17.51	155,431
2020	645,615.09	181,224	149,280	496,335	17.94	27,666
2021	200,035.46	49,329	40,634	159,401	18.33	8,696
2022	2,626,111.15	552,796	455,357	2,170,754	18.75	115,774
2023	2,042,520.43	352,948	290,735	1,751,785	19.15	91,477
2024	1,052,785.16	139,915	115,253	937,532	19.57	47,907
2025	2,751,246.88	250,914	206,686	2,544,561	19.93	127,675

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 371.00 PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 30-S0.5						
NET SALVAGE PERCENT.. 0						
2026	360,011.44	16,921	13,939	346,072	20.28	17,065
2027	119,732.13	1,437	1,183	118,549	20.54	5,772
9999	66,626.22-	21,295-	17,541-	49,085-		2,871-
	20,702,725.13	6,617,078	5,450,715	15,252,010		892,077

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.1 4.31

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 380.00 TREATMENT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S1.5						
NET SALVAGE PERCENT.. 0						
1951	869,028.06	869,028	869,028			
1957	9,841.23	9,841	9,841			
1963	77,378.12	75,769	52,418	24,960	1.36	18,353
1965	82,103.66	79,411	54,937	27,167	2.10	12,937
1967	159,748.96	153,359	106,096	53,653	2.50	21,461
1969	2,116.01	2,013	1,393	723	2.98	243
1973	934.98	873	604	331	3.80	87
1981	2,335,686.36	2,073,622	1,434,556	901,130	5.81	155,100
1984	577,017.16	498,716	345,018	231,999	6.75	34,370
1985	473,103.53	405,355	280,429	192,675	7.02	27,447
1986	714,890.40	606,727	419,741	295,149	7.31	40,376
1987	143,376.89	120,437	83,320	60,057	7.62	7,881
1988	803,720.20	670,785	464,057	339,663	7.73	43,941
1989	1,175,516.70	969,331	670,595	504,922	8.08	62,490
1990	2,516,545.54	2,048,468	1,417,155	1,099,391	8.45	130,105
1991	2,220,238.53	1,790,400	1,238,620	981,619	8.64	113,613
1992	797,780.53	633,837	438,496	359,285	9.05	39,700
1993	3,113,751.23	2,445,540	1,691,854	1,421,897	9.29	153,057
1994	58,236.15	44,970	31,111	27,125	9.74	2,785
1995	7,305.96	5,564	3,849	3,457	10.02	345
1996	78,290.66	58,734	40,633	37,658	10.32	3,649
1997	19,971.86	14,739	10,197	9,775	10.65	918
1998	3,723,812.92	2,688,965	1,860,258	1,863,555	11.16	166,985
1999	1,072,778.34	759,956	525,747	547,031	11.53	47,444
2000	5,173.73	3,590	2,484	2,690	11.91	226
2001	1,758,916.41	1,193,601	825,747	933,169	12.31	75,806
2002	619,740.95	410,578	284,043	335,698	12.74	26,350
2003	2,037,025.78	1,315,104	909,805	1,127,221	13.17	85,590
2004	696,637.40	439,021	303,720	392,917	13.50	29,105
2005	2,237,683.28	1,368,567	946,791	1,290,892	13.97	92,405
2006	691,002.47	409,212	283,098	407,904	14.46	28,209
2007	56,074.46	32,075	22,190	33,884	14.97	2,263
2008	933,875.01	514,565	355,982	577,893	15.48	37,332
2009	18,903,175.91	10,003,561	6,920,582	11,982,594	16.01	748,444
2010	21,338,710.76	10,810,191	7,478,618	13,860,093	16.56	836,962
2011	7,082,121.17	3,422,081	2,367,436	4,714,685	17.11	275,551
2012	4,792,712.70	2,199,855	1,521,886	3,270,827	17.68	185,002
2013	3,048,389.90	1,323,001	915,268	2,133,122	18.26	116,819
2014	8,801,285.00	3,592,685	2,485,462	6,315,823	18.85	335,057
2015	1,026,201.69	390,367	270,060	756,142	19.55	38,677
2016	540,948.41	191,009	132,142	408,806	20.15	20,288

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 380.00 TREATMENT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 35-S1.5						
NET SALVAGE PERCENT.. 0						
2017	651,445.92	211,068	146,019	505,427	20.86	24,229
2018	4,753,330.11	1,398,905	967,779	3,785,551	21.58	175,419
2019	1,905,200.06	502,973	347,963	1,557,237	22.30	69,831
2020	8,553,773.25	1,993,885	1,379,393	7,174,380	23.03	311,523
2021	10,536,512.36	2,124,161	1,469,520	9,066,992	23.76	381,607
2022	11,385,788.79	1,924,198	1,331,183	10,054,606	24.59	408,890
2023	11,445,225.10	1,556,551	1,076,840	10,368,385	25.41	408,043
2024	4,163,228.27	427,147	295,505	3,867,723	26.24	147,398
2025	4,713,706.90	323,360	223,704	4,490,003	27.15	165,378
2026	3,361,450.74	115,634	79,997	3,281,454	28.07	116,903
2027	1,824,026.48	15,687	10,853	1,813,173	28.82	62,914
9999	2,200,080.47-	903,300-	628,664-	1,571,416-		87,084-
	156,696,456.52	64,335,772	44,775,359	111,921,098		6,202,424

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.0 3.96

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 381.00 PLANT SEWERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
2008	294,411.86	118,589	107,420	186,992	28.17	6,638
2009	4,434,866.70	1,700,328	1,540,188	2,894,679	28.95	99,989
2010	1,187,964.50	432,181	391,478	796,486	29.73	26,791
2011	6,597.06	2,269	2,055	4,542	30.51	149
2012	1,684.33	546	495	1,189	31.30	38
2014	234,044.45	66,328	60,081	173,963	32.87	5,292
2015	4,256.52	1,119	1,014	3,243	33.66	96
2016	45,239.43	10,948	9,917	35,322	34.45	1,025
2021	1,641.43	222	201	1,440	38.44	37
2022	431,044.32	48,708	44,120	386,924	39.25	9,858
2025	13,045.20	603	546	12,499	41.29	303
9999	30,192.33-	10,806-	9,788-	20,404-		682-
	6,624,603.47	2,371,035	2,147,727	4,476,876		149,534

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.9 2.26

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 382.00 OUTFALL SEWER LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
1957	12,139.53	11,557	11,432	708	3.53	201
1975	4,177.28	3,584	3,545	632	8.61	73
1993	192,691.50	126,444	125,079	67,612	17.81	3,796
2004	1,695.94	807	798	898	25.31	35
2005	9,240.93	4,229	4,183	5,058	26.08	194
2006	201,117.58	88,271	87,318	113,800	26.85	4,238
2009	26,051.26	9,988	9,880	16,171	28.95	559
2010	27,827.93	10,124	10,015	17,813	29.73	599
2014	100,305.10	28,426	28,119	72,186	32.87	2,196
2017	18,433.32	4,074	4,030	14,403	35.25	409
2023	33,315.31	3,038	3,005	30,310	39.86	760
	626,995.68	290,542	287,404	339,592		13,060

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.0 2.08

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 389.10 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S2.5						
NET SALVAGE PERCENT.. 0						
2010	273,149.74	209,424	229,030	44,120	5.17	8,534
2013	8,814.50	5,997	6,558	2,256	6.58	343
2022	91,911.93	25,184	27,542	64,370	13.25	4,858
2023	1,990,538.30	437,918	478,917	1,511,621	14.18	106,602
2024	272,366.55	45,022	49,237	223,130	15.15	14,728
2025	22,280.04	2,460	2,690	19,590	16.12	1,215
	2,659,061.06	726,005	793,974	1,865,087		136,280

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.7 5.13

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 390.00 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2008	3,529.23	3,353	2,848	681	1.00	681
2009	2,420.58	2,179	1,851	570	2.00	285
2010	3,743.66	3,182	2,703	1,041	3.00	347
2011	2,249.52	1,800	1,529	721	4.00	180
2012	17,467.11	13,100	11,126	6,341	5.00	1,268
2013	7,752.61	5,427	4,609	3,144	6.00	524
2014	34,888.89	22,678	19,261	15,628	7.00	2,233
2015	2,570.81	1,542	1,310	1,261	8.00	158
2017	3,926.80	1,963	1,667	2,260	10.00	226
2018	3,345.31	1,505	1,278	2,067	11.00	188
2019	5,966.69	2,387	2,027	3,940	12.00	328
2020	46,726.78	16,354	13,890	32,837	13.00	2,526
2021	363,920.82	109,176	92,728	271,193	14.00	19,371
2022	433,504.02	108,376	92,049	341,455	15.00	22,764
2023	1,034,878.53	206,976	175,795	859,084	16.00	53,693
2024	1,246,570.39	186,986	158,816	1,087,754	17.00	63,986
2025	421,234.86	42,123	35,777	385,458	18.00	21,414
	3,634,696.61	729,107	619,264	3,015,433		190,172

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.9 5.23

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 391.00 TRANSPORTATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 14-L4						
NET SALVAGE PERCENT.. 0						
1986	6,625.93	6,626	6,626			
1987	468.88	469	469			
1990	30,431.59	30,432	30,432			
1991	21,931.10	21,931	21,931			
2000	5,861.06	5,776	5,487	374	0.40	374
2001	22,361.85	21,919	20,822	1,540	0.53	1,540
2002	5,389.24	5,255	4,992	397	0.64	397
2005	3,310.52	3,146	2,989	322	1.15	280
2006	73,113.90	68,786	65,344	7,770	1.32	5,886
2011	149,228.96	131,083	124,523	24,706	2.21	11,179
2012	73,865.31	64,041	60,836	13,029	2.30	5,665
2013	62,726.96	53,481	50,804	11,923	2.42	4,927
2014	3,075.33	2,559	2,431	644	2.62	246
2016	2,423.80	1,845	1,753	671	3.45	194
2017	8,526.46	6,054	5,751	2,775	4.08	680
2018	927,895.26	605,452	575,151	352,744	4.79	73,642
2019	299,081.56	176,578	167,741	131,341	5.55	23,665
2020	26,190.18	13,695	13,010	13,180	6.39	2,063
2022	1,422,366.36	538,366	511,423	910,943	8.21	110,955
2023	1,165,809.58	353,473	335,783	830,027	9.19	90,318
2024	422,529.36	96,083	91,274	331,255	10.19	32,508
2025	3,630.70	550	522	3,109	11.19	278
2026	266,576.00	20,206	19,195	247,381	12.19	20,294
2027	77,983.00	1,482	1,408	76,575	12.94	5,918
	5,081,402.89	2,229,288	2,120,697	2,960,706		391,009

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.6 7.69

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 392.00 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2012	58,391.33	35,035	34,158	24,233	10.00	2,423
2017	2,199.71	880	858	1,342	15.00	89
2018	46,760.40	16,834	16,413	30,347	16.00	1,897
	107,351.44	52,749	51,429	55,922		4,409

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.7 4.11

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 393.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	5,060.13	5,060	5,060			
2008	3,376.47	3,208	2,868	508	1.00	508
2009	1,878.54	1,691	1,512	367	2.00	184
2010	61,467.53	52,247	46,714	14,754	3.00	4,918
2011	5,873.00	4,698	4,200	1,673	4.00	418
2012	58,472.38	43,854	39,210	19,262	5.00	3,852
2013	28,453.57	19,917	17,808	10,646	6.00	1,774
2014	40,133.99	26,087	23,324	16,810	7.00	2,401
2015	62,657.78	37,595	33,614	29,044	8.00	3,630
2016	105,803.20	58,192	52,029	53,774	9.00	5,975
2017	7,458.66	3,729	3,334	4,125	10.00	412
2018	94,551.82	42,548	38,042	56,510	11.00	5,137
2019	14,014.13	5,606	5,012	9,002	12.00	750
2020	193,729.12	67,805	60,624	133,105	13.00	10,239
2021	102,950.07	30,885	27,614	75,336	14.00	5,381
2022	294,370.30	73,593	65,800	228,570	15.00	15,238
2023	73,621.82	14,724	13,165	60,457	16.00	3,779
2024	244,504.19	36,676	32,792	211,712	17.00	12,454
2025	104,818.98	10,482	9,372	95,447	18.00	5,303
2026	276,359.33	13,818	12,355	264,004	19.00	13,895
2027	94,183.74	1,177	1,052	93,132	19.75	4,716
	1,873,738.75	553,592	495,501	1,378,238		100,964

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.7 5.39

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 394.00 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2012	13,442.75	13,443	13,443			
2013	5,917.50	5,523	4,029	1,888	1.00	1,888
2014	112,033.68	97,096	70,827	41,207	2.00	20,604
2015	43,434.75	34,748	25,347	18,088	3.00	6,029
2016	123,948.53	90,895	66,303	57,646	4.00	14,412
2017	48,566.17	32,378	23,618	24,948	5.00	4,990
2018	43,803.48	26,282	19,171	24,632	6.00	4,105
2019	57,097.59	30,452	22,213	34,885	7.00	4,984
2020	31,699.05	14,793	10,791	20,908	8.00	2,614
2021	17,137.92	6,855	5,000	12,138	9.00	1,349
2022	37,565.86	12,522	9,134	28,432	10.00	2,843
2023	141,384.27	37,703	27,503	113,881	11.00	10,353
2024	60,940.48	12,188	8,891	52,049	12.00	4,337
2025	82,633.44	11,018	8,037	74,596	13.00	5,738
2026	84,549.19	5,637	4,112	80,437	14.00	5,746
2027	28,258.40	471	344	27,914	14.75	1,892
	932,413.06	432,004	318,763	613,650		91,884

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.7 9.85

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 395.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 22-R2						
NET SALVAGE PERCENT.. 0						
2011	345,636.00	227,843	282,838	62,798	8.27	7,593
2015	3,257.24	1,743	2,164	1,093	10.42	105
2018	19,634.12	8,376	10,398	9,236	12.10	763
2022	64,677.17	16,784	20,835	43,842	14.27	3,072
2023	3,895.80	831	1,031	2,865	14.76	194
9999	10,000.00-	5,847-	7,258-	2,742-		268-
	427,100.33	249,730	310,008	117,092		11,459

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.2 2.68

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 396.00 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2012	3,344.78	3,345	3,345			
2013	263,689.84	246,110	235,866	27,824	1.00	27,824
2014	90,114.51	78,100	74,849	15,266	2.00	7,633
2015	13,210.61	10,568	10,128	3,083	3.00	1,028
2016	172,002.57	126,135	120,885	51,118	4.00	12,780
2017	13,811.63	9,208	8,825	4,987	5.00	997
2018	12,412.19	7,447	7,137	5,275	6.00	879
2019	17,265.35	9,208	8,825	8,440	7.00	1,206
2020	674,118.01	314,591	301,496	372,622	8.00	46,578
2021	39,621.14	15,848	15,188	24,433	9.00	2,715
2022	853,131.92	284,374	272,537	580,595	10.00	58,060
2023	1,241,952.60	331,191	317,406	924,547	11.00	84,050
2024	559,710.51	111,942	107,283	452,428	12.00	37,702
2025	140,418.01	18,722	17,942	122,476	13.00	9,421
2026	125,000.00	8,334	7,987	117,013	14.00	8,358
2027	56,881.00	948	909	55,972	14.75	3,795
	4,276,684.67	1,576,071	1,510,608	2,766,077		303,026

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.1 7.09

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 397.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2012	13,823.71	13,824	13,824			
2013	16,427.62	15,332	16,428			
2014	2,202.56	1,909	2,203			
2015	4,104.14	3,283	3,835	269	3.00	90
2017	28,080.87	18,721	21,870	6,211	5.00	1,242
2018	33,269.93	19,962	23,320	9,950	6.00	1,658
2019	123,994.70	66,130	77,255	46,740	7.00	6,677
2020	130,423.87	60,865	71,104	59,320	8.00	7,415
2021	191,683.21	76,673	89,571	102,112	9.00	11,346
2022	815,827.74	271,940	317,686	498,142	10.00	49,814
2024	503,390.50	100,678	117,614	385,776	12.00	32,148
2025	9,717.31	1,296	1,514	8,203	13.00	631
2026	39,479.90	2,632	3,075	36,405	14.00	2,600
2027	13,454.82	224	262	13,193	14.75	894
9999	29,000.00-	9,840-	11,438-	17,562-		1,724-
	1,896,880.88	643,629	748,123	1,148,758		112,791

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.2 5.95

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 398.00 OTHER TANGIBLE PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2019	14,231.50	4,554	6,851	7,380	17.00	434
2026	2,500,868.98	100,035	150,489	2,350,380	24.00	97,932
	2,515,100.48	104,589	157,340	2,357,760		98,366

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 24.0 3.91

PART III. EXPERIENCED AND ESTIMATED NET SALVAGE

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2022 TRANSACTION YEAR				
354.20	15,702.45			
354.30	26,680.07	65,248.65		65,248.65-
354.40	199,172.52	5,052.37		5,052.37-
354.70	28,082.13	34,027.64		34,027.64-
355.00	96,801.74	333.24		333.24-
360.10	325,168.00	169,252.01		169,252.01-
361.10	599,713.73	251,743.85		251,743.85-
361.20	26,444.42	58,813.67		58,813.67-
363.00	61,602.50	91,479.25		91,479.25-
364.00	9,014.72			
371.00	187,895.88	53,057.74		53,057.74-
380.00	631,925.26	336,246.38		336,246.38-
390.00		3,738.83		3,738.83-
391.00			27,472.80	27,472.80
393.00	16,369.00	855.08		855.08-
394.00	54,586.97	2,855.31		2,855.31-
395.00		645.90		645.90-
396.00	239,917.65	2,348.88		2,348.88-
397.00	86,974.00	5,312.99		5,312.99-
	2,606,051.04	1,081,011.79	27,472.80	1,053,538.99-
2023 TRANSACTION YEAR				
354.20	35,075.68	39,512.59		39,512.59-
354.30	35,427.33	3,302.68		3,302.68-
354.40	73,609.96	79,825.08		79,825.08-
354.70	52,623.42	18,885.97		18,885.97-
355.00	12,583.74			
360.10	24,103.95	154,705.56		154,705.56-
361.10	436,647.10	252,567.65	1,568.86	250,998.79-
361.20	18,524.95	15,746.08		15,746.08-
363.00	108,669.33	45,889.33		45,889.33-
371.00	123,278.47	93,374.30		93,374.30-
380.00	303,049.40	334,737.99		334,737.99-
381.00	1,880.11	162.32		162.32-
382.00	9,784.44	1,669.09		1,669.09-
390.00		1,272.03		1,272.03-
393.00		292.53		292.53-
394.00	26,821.81	375.56		375.56-
396.00	7,651.73	16,098.19		16,098.19-
	1,269,731.42	1,058,416.95	1,568.86	1,056,848.09-

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2024 TRANSACTION YEAR				
354.20	24,432.87	125,446.74		125,446.74-
354.30	180,398.23	17,924.28		17,924.28-
354.40	886,316.99	7,466.40		7,466.40-
354.70		11,514.06		11,514.06-
355.00	15,128.76			
360.10	656,422.91	236,691.82		236,691.82-
361.10	620,072.10	569,301.62	2,680.84	566,620.78-
361.20	134,904.54	91,243.10	207.28	91,035.82-
363.00	192,118.28	201,813.99		201,813.99-
371.00	91,645.56	23,302.52		23,302.52-
380.00	366,272.15	265,587.38		265,587.38-
390.00	217,534.25	11,158.89		11,158.89-
393.00		4,663.29		4,663.29-
394.00	35,858.04	1,358.84		1,358.84-
395.00		4,172.24		4,172.24-
396.00	521,967.22	4,918.84		4,918.84-
397.00		5,740.67		5,740.67-
	3,943,071.90	1,582,304.68	2,888.12	1,579,416.56-
2025 TRANSACTION YEAR				
354.20	25,785.64	27,664.01		27,664.01-
354.30	29,218.18	85,360.51		85,360.51-
354.40	183,715.29	86,503.00		86,503.00-
354.70	12,793.06	20,709.41		20,709.41-
355.00	46,021.82	7,009.96		7,009.96-
360.10	132,213.74	119,413.87		119,413.87-
361.10	1,006,385.86	457,720.18	2,187.00	455,533.18-
361.20	143,283.44	110,060.41	164.00	109,896.41-
363.00	342,526.30	116,258.63		116,258.63-
371.00	31,478.01	61,361.43		61,361.43-
380.00	87,911.07	120,633.58	2,822.00	117,811.58-
390.00	28,196.47	7,555.55-		7,555.55
393.00	14,720.22	324.25		324.25-
394.00	45,177.84	7,022.31		7,022.31-
396.00	7,901.65	4,362.73-		4,362.73
397.00	5,245.83	81.73		81.73-
	2,142,574.42	1,208,205.00	5,173.00	1,203,032.00-

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2026 TRANSACTION YEAR				
354.20	49,121.78	11,297.50		11,297.50-
354.70	29,699.52	36,234.00		36,234.00-
355.00	360.00	72.00		72.00-
360.10	1,023,354.72	603,779.50		603,779.50-
361.10	616,532.15	357,589.50		357,589.50-
361.20	207,249.88	157,510.50		157,510.50-
363.00	1,703,896.26	988,260.00		988,260.00-
371.00	44,975.37	31,482.50		31,482.50-
380.00	115,989.10	39,436.00		39,436.00-
393.00	31,301.47	24,690.50		24,690.50-
394.00	9,105.03	421.50		421.50-
396.00		319.00		319.00-
397.00	4,471.64	1,785.00	74.50	1,710.50-
	3,836,056.92	2,252,877.50	74.50	2,252,803.00-
TOTAL	13,797,485.70	7,182,815.92	37,177.28	7,145,638.64-

VOLUME 14

PENNSYLVANIA-AMERICAN WATER COMPANY

2025 GENERAL BASE RATE CASE
R-2025-3057983 (WATER)
R-2025-3058051 (WASTEWATER)

EXHIBITS NO. 11-G, 11-H, 11-I
DEPRECIATION STUDY

BASA WASTEWATER OPERATIONS
AS OF JUNE 30, 2025, 2026, 2027

EXHIBIT NO. 11-G - DEPRECIATION STUDY
BASA WASTEWATER OPERATIONS
AS OF JUNE 30, 2025

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

PENNSYLVANIA-AMERICAN WATER COMPANY

MECHANICSBURG, PENNSYLVANIA

BASA WASTEWATER OPERATIONS

2025 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WASTEWATER PLANT
AS OF JUNE 30, 2025

Prepared by:

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

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

PENNSYLVANIA-AMERICAN WATER COMPANY

Mechanicsburg, Pennsylvania

BASA WASTEWATER OPERATIONS

2025 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WASTEWATER PLANT
AS OF JUNE 30, 2025

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Mechanicsburg, Pennsylvania

Gannett Fleming
Valuation and Rate Consultants, LLC

300 Sterling Parkway, Suite 200
Mechanicsburg, PA 17050
717.763.7211

October 31, 2025

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

Attention Dominic DeGrazia
Director Rates and Regulatory

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to wastewater plant as of June 30, 2025. Summaries of the original cost, annual accruals and the book depreciation reserve are presented in Tables 1 through 3, beginning on page I-3 of the attached report.

A description of the methods and procedures upon which the study was based, as well as support for the service life estimates, is set forth in a companion report "2026 Depreciation Study - Calculated Annual Depreciation Accruals Related to Wastewater Plant as of June 30, 2026".

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC



JOHN J. SPANOS
President



GLEN A. FRIEL
Assistant Project Manager

JJS:mle

084761.100

TABLE OF CONTENTS

PART I. RESULTS OF STUDY I-1
Description of Summary Tabulations I-2
Description of Detailed Tabulations I-2

Table 1. Development of Net Original Cost as of June 30, 2025 ..... I-3
Table 2. Summary of Estimated Survivor Curve, Original Cost, Book Depreciation Reserve and Calculated Annual Depreciation Accruals Related to Wastewater Plant as of June 30, 2025 ..... I-4
Table 3. Amortization of Experienced Net Salvage I-5

PART II. DETAILED DEPRECIATION CALCULATIONS II-1
Cumulative Depreciated Original Cost II-2
Net Utility Plant in Service II-5

PART III. EXPERIENCED NET SALVAGE III-1

PART I. RESULTS OF STUDY

PENNSYLVANIA-AMERICAN WATER COMPANY

BASA WASTEWATER OPERATIONS

DEPRECIATION STUDY

PART I. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Table 1 presents the development of net original cost used in the study. The net original cost is the original cost of wastewater plant less advances and contributions. The results of the depreciation study are summarized in Table 2, which sets forth the book reserve and the calculated annual depreciation related to net original cost as of June 30, 2025, and the annual amortization of net negative salvage. Table 3 presents the calculation of the amortization of experienced net salvage, by account, based on the five-year period, 2020 through 2024.

DESCRIPTION OF DETAILED TABULATIONS

The supporting data for the depreciation calculations are presented in account sequence in the section beginning on page II-6. The original cost, calculated accrued depreciation, allocated book reserve, future accruals, remaining life and annual accrual are shown for each vintage of each account or subaccount. The amounts of regular retirements, gross salvage, and cost of removal are set forth by account for the years 2020 through 2024, on page III-2.

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

TABLE 1. DEVELOPMENT OF NET ORIGINAL COST AS OF JUNE 30, 2025

DEPRCIABLE GROUP	ORIGINAL COST AS OF JUNE 30, 2025		CUSTOMER ADVANCES		CONTRIBUTIONS IN AID OF CONSTRUCTION		EXCLUDED PROPERTY		NET ORIGINAL COST AS OF JUNE 30, 2025
(1)	(2)	-	(3)	-	(4)	-	(5)	=	(6)
DEPRECIABLE PLANT									
354.30 STRUCTURES AND IMPROVEMENTS - SPP	36,968,125.38								36,968,125.38
354.40 STRUCTURES AND IMPROVEMENTS - TDP	17,268,436.26								17,268,436.26
354.70 STRUCTURES AND IMPROVEMENTS - GENERAL	7,450,764.72								7,450,764.72
355.00 POWER GENERATING EQUIPMENT	1,312,066.33								1,312,066.33
360.10 COLLECTION SEWERS - FORCE MAINS	8,434,799.73								8,434,799.73
361.10 COLLECTION SEWERS - GRAVITY MAINS	85,669,774.43								85,669,774.43
361.20 MANHOLES	12,203,899.38								12,203,899.38
363.00 SERVICES	11,834,904.67								11,834,904.67
364.00 FLOW MEASURING DEVICES	237,618.22								237,618.22
371.00 PUMPING EQUIPMENT	6,701,216.07								6,701,216.07
380.00 TREATMENT EQUIPMENT	25,360,724.49								25,360,724.49
382.00 OUTFALL SEWER LINES	73,525.14								73,525.14
390.00 OFFICE FURNITURE AND EQUIPMENT	280,503.37								280,503.37
391.00 TRANSPORTATION EQUIPMENT	673,949.39								673,949.39
393.00 TOOLS, SHOP AND GARAGE EQUIPMENT	305,790.52								305,790.52
395.00 POWER OPERATED EQUIPMENT	651,787.83								651,787.83
396.00 COMMUNICATION EQUIPMENT	938,448.15								938,448.15
397.00 MISCELLANEOUS EQUIPMENT	76,253.36								76,253.36
TOTAL DEPRECIABLE PLANT	**216,442,587.44**		**-**		**-**		**-**		**216,442,587.44**
TOTAL NONDEPRECIABLE PLANT									
353.20 LAND AND LAND RIGHTS - COLLECTION	1,406,781.47								1,406,781.47
353.30 LAND AND LAND RIGHTS - SPP	2,839,288.39								2,839,288.39
353.40 LAND AND LAND RIGHTS - TDP	9,037,629.74								9,037,629.74
TOTAL NONDEPRECIABLE PLANT	**13,283,699.60**		**-**		**-**		**-**		**13,283,699.60**
TOTAL PLANT	**229,726,287.04**		**-**		**-**		**-**		**229,726,287.04**

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

TABLE 2. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE, AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF JUNE 30, 2025

	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF JUNE 30, 2025	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)
	DEPRECIABLE PLANT							
354.30	STRUCTURES AND IMPROVEMENTS - SPP	55-S0	36,968,125.38	460,605	36,507,520	1,192,561	3.23	30.6
354.40	STRUCTURES AND IMPROVEMENTS - TDP	55-S0	17,268,436.26	(2,295)	17,270,731	751,849	4.35	23.0
354.70	STRUCTURES AND IMPROVEMENTS - GENERAL	55-S0	7,450,764.72	179,250	7,271,515	243,822	3.27	29.8
355.00	POWER GENERATING EQUIPMENT	35-S0.5	1,312,066.33	22,501	1,289,566	72,468	5.52	17.8
360.10	COLLECTION SEWERS - FORCE MAINS	75-R3	8,434,799.73	(88,749)	8,523,548	220,423	2.61	38.7
361.10	COLLECTION SEWERS - GRAVITY MAINS	80-R2.5	85,669,774.43	919,488	84,750,286	2,806,043	3.28	30.2
361.20	MANHOLES	50-S2.5	12,203,899.38	266,876	11,937,024	1,187,438	9.73	10.1
363.00	SERVICES	47-R3	11,834,904.67	202,376	11,632,529	1,368,526	11.56	8.5
364.00	FLOW MEASURING DEVICES	15-L2.5	237,618.22	12,430	225,188	74,848	31.50	3.0
371.00	PUMPING EQUIPMENT	30-S0.5	6,701,216.07	227,519	6,473,697	561,629	8.38	11.5
380.00	TREATMENT EQUIPMENT	35-S1.5	25,360,724.49	654,380	24,706,344	2,110,499	8.32	11.7
382.00	OUTFALL SEWER LINES	50-R3	73,525.14	1,192	72,333	12,493	16.99	5.8
390.00	OFFICE FURNITURE AND EQUIPMENT	20-SQ	280,503.37	3,178	277,326	14,913	5.32	18.6
391.00	TRANSPORTATION EQUIPMENT	14-L4	673,949.39	32,134	641,816	97,087	14.41	6.6
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	305,790.52	3,279	302,512	15,149	4.95	20.0
395.00	POWER OPERATED EQUIPMENT	22-R2	651,787.83	28,767	623,021	60,589	9.30	10.3
396.00	COMMUNICATION EQUIPMENT	15-SQ	938,448.15	(36,581)	975,030	79,740	8.50	12.2
397.00	MISCELLANEOUS EQUIPMENT	15-SQ	76,253.36	2,041	74,212	5,301	6.95	14.0
	TOTAL DEPRECIABLE PLANT		**216,442,587.44**	**2,888,390**	**213,554,198**	**10,875,378**	**5.02**	
	NONDEPRECIABLE PLANT							
353.20	LAND AND LAND RIGHTS - COLLECTION		1,406,781.47					
353.30	LAND AND LAND RIGHTS - SPP		2,839,288.39					
353.40	LAND AND LAND RIGHTS - TDP		9,037,629.74					
	TOTAL NONDEPRECIABLE PLANT		**13,283,699.60**					
	AMORTIZATION OF NET SALVAGE					**637**		
	TOTAL UTILITY PLANT		**229,726,287.04**	**2,888,390**	**213,554,198**	**10,876,015**		

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

TABLE 3. CALCULATION OF NET SALVAGE ACCRUAL FOR THE YEAR 2025

	2020		2021		2022		2023		2024			
ACCOUNT	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	NET SALVAGE	SALVAGE ACCRUAL
(1)	(2)	- (3) +	(4)	- (5) +	(6)	- (7) +	(8)	- (9) +	(10)	- (11) =	(12)*	(13)=(12)/5
354.30											0	0
354.40											0	0
354.70											0	0
355.00											0	0
360.10										2,537	(2,537)	(507)
361.10											0	0
361.20											0	0
363.00											0	0
364.00											0	0
371.00											0	0
380.00										500	(500)	(100)
382.00											0	0
390.00										148	(148)	(30)
391.00											0	0
393.00											0	0
395.00											0	0
396.00											0	0
397.00											0	0
TOTAL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**3,184**	**(3,184)**	**(637)**

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

PART II. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1928	3,804,675	69,394	3,735,281	3,735,281	1.7
1930	488,889	488,889		3,735,281	1.7
1935	4,727,156	603,930	4,123,226	7,858,507	3.7
1945	2,367,171	496,020	1,871,151	9,729,658	4.6
1954	1,429,454	3,825	1,425,629	11,155,287	5.2
1955	4,600,379	57,660-	4,658,039	15,813,326	7.4
1960	6,663,696	54,575-	6,718,271	22,531,597	10.6
1963	1,143,300	17,670	1,125,630	23,657,227	11.1
1964	3,784,138	184,314	3,599,824	27,257,051	12.8
1965	2,255,028	1,429	2,253,599	29,510,650	13.8
1966	366,274	18,708	347,566	29,858,216	14.0
1967	489,693	6,405	483,288	30,341,504	14.2
1969	159,944	15,366-	175,310	30,516,814	14.3
1970	2,198,922	9,652	2,189,270	32,706,084	15.3
1972	346,528	5,295	341,233	33,047,317	15.5
1973	95,726	534	95,192	33,142,509	15.5
1974	3,493	42	3,451	33,145,960	15.5
1979	18,367,044	209,211	18,157,833	51,303,793	24.0
1980	38,110,340	322,888-	38,433,228	89,737,021	42.0
1981	1,896,816	50,465	1,846,351	91,583,372	42.9
1982	21,205,653	395,489	20,810,164	112,393,536	52.6
1985	86,357	1,220	85,137	112,478,673	52.7
1986	105,045	569	104,476	112,583,149	52.7
1991	366,352	9,747	356,605	112,939,754	52.9
1992	414,863	9,959	404,904	113,344,658	53.1
1993	3,755,031	89,621	3,665,410	117,010,068	54.8
1994	833,829	6,182-	840,011	117,850,079	55.2
1995	91,800	10-	91,810	117,941,889	55.2
1997	280,386	5,368	275,018	118,216,907	55.4
1998	545,787	19,111	526,676	118,743,583	55.6
1999	1,298,534	30,787	1,267,747	120,011,330	56.2
2000	1,042,788	17,072	1,025,716	121,037,046	56.7
2001	470,472	3,909	466,563	121,503,609	56.9
2002	1,202,952	33,127-	1,236,079	122,739,688	57.5
2003	1,284,428	20,007	1,264,421	124,004,109	58.1
2004	1,140,111	7,847	1,132,264	125,136,373	58.6
2005	443,764	484-	444,248	125,580,621	58.8
2006	379,925	945-	380,870	125,961,491	59.0
2007	5,971,858	20,002	5,951,856	131,913,347	61.8
2008	234,708	1,268-	235,976	132,149,323	61.9
2009	440,700	816-	441,516	132,590,839	62.1
2010	1,021,366	8,248	1,013,118	133,603,957	62.6
2011	3,823,144	65,961	3,757,183	137,361,140	64.3
2012	6,812,979	61,688-	6,874,667	144,235,807	67.5

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
2013	31,193,999	318,071	30,875,928	175,111,735	82.0
2014	16,845,998	148,742	16,697,256	191,808,991	89.8
2015	231,779	4,913	226,866	192,035,857	89.9
2016	1,950,052	11,013	1,939,039	193,974,896	90.8
2017	185,527	1,916	183,611	194,158,507	90.9
2018	1,945,999	12,293	1,933,706	196,092,213	91.8
2019	8,005,557	73,288	7,932,269	204,024,482	95.5
2020	505,045	2,868	502,177	204,526,659	95.8
2021	2,933,500	7,129-	2,940,629	207,467,288	97.1
2022	1,177,833	3,651	1,174,182	208,641,470	97.7
2023	1,010,073	1,916-	1,011,989	209,653,459	98.2
2024	2,637,894	4,989	2,632,905	212,286,364	99.4
2025	1,267,836	1-	1,267,837	213,554,201	100.0
SUBTOTAL	216,442,590	2,888,389	213,554,201		
NONDEPRECIABLE	13,283,700		13,283,700		
TOTAL	229,726,290	2,888,389	226,837,901		

NET UTILITY PLANT IN SERVICE

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 354.30 STRUCTURES AND IMPROVEMENTS - SPP

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 55-S0						
NET SALVAGE PERCENT.. 0						
1964	699,951.35	546,522	21,767	678,184	17.12	39,614
1969	27,685.26	20,620	821	26,864	19.19	1,400
1972	5,390.11	3,914	156	5,234	19.99	262
1979	312,467.50	209,853	8,358	304,110	22.49	13,522
1980	1,925,421.49	1,282,331	51,072	1,874,349	22.57	83,046
1981	1,006,124.74	659,615	26,271	979,854	23.11	42,400
1992	367,539.24	203,764	8,115	359,424	26.52	13,553
1999	101,094.83	48,101	1,916	99,179	28.64	3,463
2005	55,968.06	22,275	887	55,081	30.25	1,821
2010	464,545.22	149,816	5,967	458,578	31.51	14,553
2012	94,838.48	27,370	1,090	93,748	32.05	2,925
2013	22,305,947.27	6,049,373	240,932	22,065,015	32.25	684,187
2014	8,206,912.04	2,076,349	82,696	8,124,216	32.48	250,130
2016	592,801.05	126,978	5,057	587,744	33.02	17,800
2018	792,190.90	137,524	5,477	786,714	33.32	23,611
2023	9,247.84	579	23	9,225	33.72	274
	36,968,125.38	11,564,984	460,605	36,507,520		1,192,561

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.6 3.23

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 354.40 STRUCTURES AND IMPROVEMENTS - TDP

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 55-S0						
NET SALVAGE PERCENT.. 0						
1964	535,164.61	417,857	90-	535,255	17.12	31,265
1965	1,945,016.40	1,505,443	324-	1,945,340	17.52	111,035
1982	12,187,003.00	7,913,021	1,702-	12,188,705	23.23	524,697
1993	445,465.16	242,333	52-	445,517	26.82	16,611
1994	220,388.44	117,511	25-	220,413	27.14	8,121
1995	91,800.02	47,920	10-	91,810	27.47	3,342
2007	156,375.15	57,702	13-	156,388	30.78	5,081
2011	840,813.68	256,616	55-	840,869	31.87	26,384
2016	14,574.90	3,122	1-	14,576	33.02	441
2017	164,519.97	31,983	7-	164,527	33.15	4,963
2019	360,662.79	54,965	12-	360,675	33.37	10,808
2022	54,845.32	4,492	1-	54,846	33.63	1,631
2023	236,710.97	14,818	3-	236,714	33.72	7,020
2024	9,360.58	271		9,361	33.48	280
2025	5,735.27		0	5,735	33.67	170
	17,268,436.26	10,668,054	2,295-	17,270,731		751,849

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.0 4.35

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 354.70 STRUCTURES AND IMPROVEMENTS - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0						
NET SALVAGE PERCENT.. 0						
1966	150,591.59	115,504	8,306	142,286	17.92	7,940
1982	1,253,489.09	813,890	58,525	1,194,964	23.23	51,441
2003	636,629.39	270,313	19,438	617,191	29.81	20,704
2011	1,032,003.27	314,967	22,649	1,009,354	31.87	31,671
2012	725,865.41	209,485	15,063	710,802	32.05	22,178
2013	2,180,370.70	591,317	42,520	2,137,851	32.25	66,290
2015	123,582.58	28,918	2,079	121,504	32.74	3,711
2016	138,263.75	29,616	2,130	136,134	33.02	4,123
2020	9,183.01	1,189	86	9,097	33.61	271
2021	1,056,667.93	112,429	8,084	1,048,584	33.59	31,217
2023	54,982.48	3,442	248	54,734	33.72	1,623
2024	58,586.85	1,699	122	58,465	33.48	1,746
2025	30,548.67		0	30,549	33.67	907
	7,450,764.72	2,492,769	179,250	7,271,515		243,822

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.8 3.27

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 355.00 POWER GENERATING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S0.5						
NET SALVAGE PERCENT.. 0						
1999	15,782.30	10,217	397	15,385	14.16	1,087
2000	52,360.25	33,118	1,286	51,074	14.53	3,515
2001	346,845.16	213,934	8,304	338,541	14.91	22,706
2005	41,623.25	22,893	889	40,734	16.36	2,490
2010	15,509.83	7,003	272	15,238	18.22	836
2013	621,166.53	237,783	9,230	611,937	19.35	31,625
2014	40,215.83	14,377	558	39,658	19.77	2,006
2016	74,060.67	22,529	875	73,186	20.59	3,554
2018	28,901.95	7,121	276	28,626	21.41	1,337
2021	63,989.80	9,624	374	63,616	22.60	2,815
2023	11,610.76	1,024	40	11,571	23.26	497
	1,312,066.33	579,623	22,501	1,289,566		72,468

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.8 5.52

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 360.10 COLLECTION SEWERS - FORCE MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
1964	18,121.74	13,486	363-	18,485	20.97	881
1969	43,735.32	30,615	825-	44,560	24.00	1,857
1979	1,160,481.90	699,306	18,847-	1,179,329	30.34	38,870
1980	3,297,197.01	1,958,535	52,784-	3,349,981	30.76	108,907
2005	120,689.76	35,000	943-	121,633	48.97	2,484
2010	48,159.59	10,619	286-	48,446	53.03	914
2013	2,816,323.60	503,559	13,571-	2,829,895	55.11	51,350
2016	85,454.40	11,536	311-	85,765	57.67	1,487
2018	197,446.89	20,870	563-	198,010	59.23	3,343
2023	76,315.55	2,663	72-	76,388	62.26	1,227
2024	435,613.23	6,839	184-	435,797	62.69	6,952
2025	135,260.74		0	135,260	62.89	2,151
	8,434,799.73	3,293,028	88,749-	8,523,548		220,423

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 38.7 2.61

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 361.10 COLLECTION SEWERS - GRAVITY MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R2.5						
NET SALVAGE PERCENT.. 0						
1928	3,670,809.29	3,275,830	65,114	3,605,695	11.70	308,179
1935	4,054,172.45	3,502,805	69,626	3,984,546	14.17	281,196
1945	1,720,470.53	1,417,668	28,179	1,692,292	17.09	99,022
1954	1,192,673.98	914,542	18,178	1,174,496	21.59	54,400
1955	3,541,248.55	2,701,973	53,707	3,487,542	21.74	160,421
1960	5,245,097.78	3,818,431	75,899	5,169,199	24.29	212,812
1963	1,034,101.25	730,903	14,528	1,019,573	25.72	39,641
1964	2,087,631.13	1,451,739	28,856	2,058,775	26.72	77,050
1965	194,818.08	134,424	2,672	192,146	26.96	7,127
1967	445,174.85	299,514	5,953	439,222	28.21	15,570
1970	1,798,298.73	1,167,096	23,199	1,775,100	29.75	59,667
1972	271,964.18	171,528	3,409	268,555	31.03	8,655
1973	77,978.53	48,659	967	77,012	31.33	2,458
1974	3,493.19	2,138	42	3,451	32.33	107
1979	14,537,300.66	8,225,205	163,494	14,373,807	35.30	407,190
1980	24,752,207.00	13,811,732	274,539	24,477,668	35.65	686,611
1985	52,022.95	26,428	525	51,498	38.74	1,329
1986	92,289.52	45,711	909	91,381	39.74	2,299
1991	110,641.44	48,904	972	109,669	42.92	2,555
1993	844,291.83	353,927	7,035	837,257	44.34	18,883
1994	470,328.99	192,459	3,826	466,503	44.76	10,422
1997	196,094.90	73,575	1,462	194,633	46.63	4,174
1999	76,270.45	26,771	532	75,738	48.07	1,576
2000	296,086.72	100,669	2,001	294,086	48.53	6,060
2001	37,633.99	12,284	244	37,390	49.53	755
2002	705,945.41	222,443	4,422	701,523	49.99	14,033
2003	94,266.29	28,412	565	93,701	50.99	1,838
2004	360,348.06	104,429	2,076	358,272	51.46	6,962
2005	111,394.94	30,968	616	110,779	51.94	2,133
2006	283,846.47	74,964	1,490	282,356	52.94	5,334
2007	5,704,200.28	1,437,458	28,572	5,675,628	53.43	106,225
2008	119,976.66	28,758	572	119,405	53.92	2,214
2009	235,121.28	53,420	1,062	234,059	54.42	4,301
2010	245,614.00	52,316	1,040	244,574	55.42	4,413
2011	17,434.94	3,490	69	17,366	55.93	310
2012	3,758,914.22	703,669	13,987	3,744,927	56.44	66,352
2013	391,862.47	68,184	1,355	390,507	56.97	6,855
2014	4,329,447.37	695,309	13,820	4,315,627	57.49	75,067
2015	19,809.14	2,912	58	19,751	58.03	340
2016	567,236.31	75,556	1,502	565,734	58.57	9,659
2018	466,259.88	48,957	973	465,287	59.67	7,798

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 361.10 COLLECTION SEWERS - GRAVITY MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R2.5						
NET SALVAGE PERCENT.. 0						
2019	113,400.85	10,274	204	113,197	60.23	1,879
2020	192,829.08	14,751	293	192,536	60.36	3,190
2021	285,118.60	17,563	349	284,770	60.94	4,673
2022	351,246.78	16,544	329	350,918	60.69	5,782
2023	276,325.50	9,892	197	276,128	60.64	4,554
2024	211,272.84	3,486	69	211,204	59.61	3,543
2025	24,802.09		0	24,802	57.80	429
	85,669,774.43	46,258,670	919,488	84,750,286		2,806,043

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.2 3.28

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 361.20 MANHOLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S2.5						
NET SALVAGE PERCENT.. 0						
1928	133,865.67	133,745	4,280	129,586	0.09	129,586
1935	143,174.69	140,454	4,495	138,680	1.74	79,701
1945	184,529.24	177,148	5,670	178,859	3.33	53,711
1954	139,704.99	129,940	4,159	135,546	5.34	25,383
1955	407,033.51	378,948	12,128	394,906	5.19	76,090
1960	620,219.48	564,400	18,063	602,156	6.43	93,648
1963	109,198.31	98,169	3,142	106,056	6.97	15,216
1964	318,195.84	283,385	9,070	309,126	7.49	41,272
1965	26,029.80	23,114	740	25,290	7.57	3,341
1967	40,650.83	35,838	1,147	39,504	7.79	5,071
1970	280,225.51	241,975	7,744	272,482	8.69	31,356
1972	6,428.29	5,451	174	6,254	9.50	658
1973	13,198.58	11,118	356	12,843	9.73	1,320
1979	2,334,731.47	1,868,719	59,807	2,274,924	11.47	198,337
1980	3,845,310.99	3,028,182	96,915	3,748,396	12.14	308,764
1985	33,655.06	24,905	797	32,858	14.05	2,339
1986	9,041.14	6,594	211	8,830	14.48	610
1991	15,507.95	10,334	331	15,177	17.02	892
1993	123,678.41	78,758	2,521	121,157	18.25	6,639
1994	54,667.75	34,063	1,090	53,578	18.75	2,857
1997	33,687.94	19,431	622	33,066	20.54	1,610
1999	14,806.12	8,007	256	14,550	22.08	659
2000	45,582.44	23,931	766	44,816	22.62	1,981
2001	30,843.97	15,619	500	30,344	23.39	1,297
2002	99,256.16	48,397	1,549	97,707	24.17	4,042
2003	478,019.08	224,000	7,169	470,850	24.95	18,872
2004	701,321.96	315,174	10,086	691,236	25.73	26,865
2005	38,617.68	16,606	531	38,087	26.51	1,437
2006	57,803.90	23,723	759	57,045	27.30	2,090
2007	3,028.12	1,177	38	2,990	28.30	106
2008	78,067.79	28,799	922	77,146	29.08	2,653
2009	11,484.87	4,006	128	11,357	29.87	380
2010	56,286.57	18,406	589	55,698	30.87	1,804
2011	336,348.58	103,124	3,300	333,049	31.66	10,520
2012	485,107.87	138,110	4,421	480,687	32.66	14,718
2014	13,493.59	3,265	104	13,390	34.45	389
2016	103,973.56	20,587	659	103,315	36.45	2,834
2018	62,427.36	9,658	309	62,118	38.25	1,624
2019	62,386.02	8,272	265	62,121	39.25	1,583
2020	16,501.98	1,823	58	16,444	40.25	409
2021	140,858.75	12,452	399	140,460	41.25	3,405

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 361.20 MANHOLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 50-S2.5						
NET SALVAGE PERCENT.. 0						
2022	219,114.43	14,527	465	218,649	42.25	5,175
2023	49,274.81	2,449	78	49,197	43.00	1,144
2024	88,498.50	1,956	63	88,436	44.25	1,999
2025	138,059.82		0	138,060	45.25	3,051
	12,203,899.38	8,338,739	266,876	11,937,024		1,187,438

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.1 9.73

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 363.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R3						
NET SALVAGE PERCENT.. 0						
1930	488,889.07	488,889	488,889			
1935	529,809.03	529,809	529,809			
1945	462,171.02	462,171	462,171			
1954	97,074.56	94,424	18,512-	115,587	1.99	58,084
1955	652,096.94	629,926	123,495-	775,592	2.46	315,281
1960	798,378.67	757,661	148,537-	946,916	3.49	271,323
1965	15,638.55	14,544	2,851-	18,490	4.52	4,091
1967	3,867.13	3,544	695-	4,562	5.29	862
1969	86,681.44	78,637	15,417-	102,098	5.73	17,818
1970	120,397.57	108,599	21,291-	141,689	5.98	23,694
1972	1,344.47	1,197	235-	1,579	6.52	242
1973	4,549.23	4,022	789-	5,338	6.82	783
1979	22,062.14	18,369	3,601-	25,663	9.25	2,774
1980	4,290,203.02	3,532,982	692,630-	4,982,833	9.64	516,891
1985	679.28	522	102-	781	12.08	65
1986	3,713.98	2,810	551-	4,265	12.55	340
1991	6,171.80	4,239	831-	7,003	15.50	452
1993	68,221.47	44,753	8,774-	76,995	16.78	4,588
1994	88,444.00	56,480	11,073-	99,517	17.54	5,674
1997	11,311.99	6,683	1,310-	12,622	19.39	651
1999	17,055.37	9,490	1,860-	18,915	20.73	912
2000	70,788.27	38,049	7,459-	78,247	21.51	3,638
2001	52,826.26	27,512	5,394-	58,220	22.08	2,637
2002	397,749.97	199,432	39,098-	436,848	22.87	19,101
2003	75,513.19	36,548	7,165-	82,678	23.45	3,526
2004	56,349.51	26,152	5,127-	61,477	24.25	2,535
2005	36,547.89	16,227	3,181-	39,729	25.05	1,586
2006	38,274.75	16,290	3,194-	41,469	25.64	1,617
2007	108,254.08	43,843	8,595-	116,849	26.44	4,419
2008	36,663.45	14,086	2,762-	39,425	27.25	1,447
2009	58,634.46	21,296	4,175-	62,809	28.05	2,239
2010	27,404.34	9,413	1,845-	29,249	28.67	1,020
2011	70,810.82	22,801	4,470-	75,281	29.48	2,554
2012	1,689,929.08	507,486	99,491-	1,789,420	30.29	59,076
2014	375,878.55	96,338	18,887-	394,766	31.92	12,367
2016	56,816.46	12,068	2,366-	59,182	33.37	1,774
2018	20,419.84	3,402	667-	21,087	35.02	602
2019	134,135.44	19,235	3,771-	137,906	35.84	3,848
2020	45,565.53	5,468	1,072-	46,638	36.67	1,272
2021	266,093.03	25,758	5,050-	271,143	37.32	7,265

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 363.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R3						
NET SALVAGE PERCENT.. 0						
2022	121,967.53	8,891	1,743-	123,711	38.15	3,243
2024	87,946.02	2,181	427-	88,373	39.32	2,248
2025	237,575.47		0	237,576	39.68	5,987
	11,834,904.67	8,002,227	202,376	11,632,529		1,368,526
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					8.5	11.56

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 364.00 FLOW MEASURING DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L2.5						
NET SALVAGE PERCENT.. 0						
1999	176,385.00	160,510	10,322	166,063	2.57	64,616
2012	40,821.83	30,090	1,936	38,886	4.64	8,381
2023	10,799.01	1,915	123	10,676	10.44	1,023
2024	9,612.38	766	49	9,563	11.55	828
	237,618.22	193,281	12,430	225,188		74,848

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.0 31.50

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 371.00 PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 30-S0.5						
NET SALVAGE PERCENT.. 0						
1964	125,073.63	125,074	125,074			
1969	1,842.43	1,795	55	1,787	1.47	1,216
1972	61,400.84	58,902	1,791	59,610	2.25	26,493
1981	890,691.67	795,566	24,194	866,498	5.26	164,733
1999	897,139.70	632,125	19,224	877,916	10.90	80,543
2004	17,393.60	10,885	331	17,063	12.56	1,359
2005	38,922.09	23,587	717	38,205	13.00	2,939
2009	135,459.23	71,306	2,169	133,290	14.40	9,256
2010	163,846.33	82,579	2,511	161,335	14.76	10,931
2011	467,265.18	224,381	6,824	460,441	15.15	30,392
2013	2,878,328.18	1,236,530	37,605	2,840,723	15.93	178,325
2015	52,657.14	19,694	599	52,058	16.74	3,110
2016	283,314.69	97,659	2,970	280,345	17.11	16,385
2018	301,860.16	84,732	2,576	299,284	17.94	16,682
2019	49,323.67	12,163	370	48,954	18.33	2,671
2023	20,951.62	2,135	65	20,887	19.83	1,053
2024	310,264.30	14,582	444	309,820	20.28	15,277
2025	5,481.61		0	5,482	20.79	264
	6,701,216.07	3,493,695	227,519	6,473,697		561,629

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.5 8.38

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 380.00 TREATMENT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S1.5						
NET SALVAGE PERCENT.. 0						
1966	215,682.63	206,149	10,402	205,281	2.73	75,195
1982	7,765,160.87	6,711,429	338,666	7,426,495	6.75	1,100,221
1991	234,030.48	183,808	9,275	224,755	9.29	24,193
1992	47,323.40	36,543	1,844	45,479	9.74	4,669
1993	2,255,219.63	1,717,575	86,671	2,168,549	10.02	216,422
1998	545,786.75	378,721	19,111	526,676	11.91	44,221
2000	563,180.56	373,107	18,827	544,354	12.74	42,728
2011	916,479.66	397,752	20,071	896,409	18.26	49,091
2014	3,866,902.42	1,365,403	68,899	3,798,003	20.15	188,487
2016	33,556.41	9,876	498	33,058	21.58	1,532
2018	20,106.03	4,687	237	19,869	23.03	863
2019	7,244,673.55	1,460,526	73,700	7,170,974	23.76	301,809
2020	212,101.75	35,845	1,809	210,293	24.59	8,552
2021	198,452.19	26,989	1,362	197,090	25.41	7,756
2022	350,562.80	35,968	1,815	348,748	26.24	13,291
2023	29,625.40	2,287	115	29,510	26.90	1,097
2024	621,509.55	21,380	1,078	620,432	28.07	22,103
2025	240,370.41		0	240,370	29.07	8,269
	25,360,724.49	12,968,045	654,380	24,706,344		2,110,499

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.7 8.32

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 382.00 OUTFALL SEWER LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
1965	73,525.14	67,055	1,192	72,333	5.79	12,493
	73,525.14	67,055	1,192	72,333		12,493
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					5.8	16.99

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 390.00 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2019	5,851.42	1,755	302	5,549	14.00	396
2021	31,172.83	6,235	1,073	30,100	16.00	1,881
2022	4,141.48	621	107	4,034	17.00	237
2023	9,348.37	1,052	181	9,167	17.75	516
2024	175,994.10	8,800	1,515	174,479	19.00	9,183
2025	53,995.17		0	53,996	20.00	2,700
	280,503.37	18,463	3,178	277,326		14,913

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.6 5.32

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 391.00 TRANSPORTATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 14-L4						
NET SALVAGE PERCENT.. 0						
2011	119,487.15	101,875	15,799	103,688	2.42	42,846
2014	13,147.84	10,008	1,552	11,596	3.45	3,361
2017	21,007.05	12,403	1,923	19,084	5.55	3,439
2018	31,168.11	16,298	2,528	28,640	6.39	4,482
2019	27,488.89	12,419	1,926	25,563	7.28	3,511
2020	28,863.43	10,925	1,694	27,169	8.21	3,309
2022	75,954.78	17,272	2,679	73,276	10.19	7,191
2023	68,311.66	11,654	1,807	66,505	10.94	6,079
2024	189,347.17	14,353	2,226	187,121	12.19	15,350
2025	99,173.31		0	99,174	13.19	7,519
	673,949.39	207,207	32,134	641,816		97,087

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.6 14.41

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 393.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2024	12,124.69	606	3,279	8,846	19.00	466
2025	293,665.83		0	293,666	20.00	14,683
	305,790.52	606	3,279	302,512		15,149

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.0 4.95

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 395.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 22-R2						
NET SALVAGE PERCENT.. 0						
1993	18,154.62	16,906	2,220	15,935	2.36	6,752
1997	39,291.32	34,985	4,594	34,697	3.45	10,057
2000	14,790.15	12,572	1,651	13,139	4.41	2,979
2001	2,322.53	1,940	255	2,068	4.74	436
2004	4,697.67	3,660	481	4,217	5.95	709
2011	22,500.91	13,514	1,774	20,727	9.31	2,226
2012	17,502.58	9,943	1,306	16,197	9.88	1,639
2015	35,730.49	16,579	2,177	33,553	11.55	2,905
2018	25,218.04	8,738	1,147	24,071	13.20	1,824
2019	7,634.66	2,318	304	7,331	13.76	533
2021	452,466.57	96,466	12,666	439,801	14.76	29,797
2023	11,478.29	1,462	192	11,286	15.42	732
	651,787.83	219,083	28,767	623,021		60,589

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.3 9.30

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 396.00 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2021	438,679.85	116,983	26,386-	465,066	11.00	42,279
2023	145,090.40	21,764	4,909-	149,999	12.75	11,765
2024	351,510.49	23,435	5,286-	356,796	14.00	25,485
2025	3,167.41		0	3,168	15.00	211
	938,448.15	162,182	36,581-	975,030		79,740

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.2 8.50

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 397.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 15-SQUARE NET SALVAGE PERCENT.. 0						
2024	76,253.36	5,084	2,041	74,212	14.00	5,301
	76,253.36	5,084	2,041	74,212		5,301

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.0 6.95

PART III. EXPERIENCED NET SALVAGE

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2024 TRANSACTION YEAR				
354.40	76,612.54			
360.10	174,854.73	2,536.60		2,536.60-
361.10	11,611.90			
361.20	36,190.86			
380.00	4,504.61	499.87		499.87-
390.00	18,862.08	148.00		148.00-
396.00	76,949.74			
397.00	727.20			
	400,313.66	3,184.47		3,184.47-
TOTAL	400,313.66	3,184.47		3,184.47-

EXHIBIT NO. 11-H - DEPRECIATION STUDY
BASA WASTEWATER OPERATIONS
AS OF JUNE 30, 2026

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

PENNSYLVANIA-AMERICAN WATER COMPANY

MECHANICSBURG, PENNSYLVANIA

BASA WASTEWATER OPERATIONS

2026 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WASTEWATER PLANT
AS OF JUNE 30, 2026

Prepared by:

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

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

PENNSYLVANIA-AMERICAN WATER COMPANY

Mechanicsburg, Pennsylvania

BASA WASTEWATER OPERATIONS

2026 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WASTEWATER PLANT
AS OF JUNE 30, 2026

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Mechanicsburg, Pennsylvania

Gannett Fleming
Valuation and Rate Consultants, LLC

300 Sterling Parkway, Suite 200
Mechanicsburg, PA 17050
717.763.7211

October 31, 2025

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

Attention Dominic DeGrazia
Director Rates and Regulatory

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to wastewater plant. The results of our study as of June 30, 2026 are presented in the attached report. The results of our study as of June 30, 2025 are presented in our report, "2025 Depreciation Study - Calculated Annual Depreciation Accruals Related to Wastewater Plant as of June 30, 2025." The same methods, procedures and estimates are used in both studies.

The attached report sets forth a description of the methods and procedures upon which the studies were based, the estimates of survivor curves, and the calculated annual depreciation as of June 30, 2026.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC



JOHN J. SPANOS
President



GLEN A. FRIEL
Assistant Project Manager

JJS:mle

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TABLE OF CONTENTS

PART I. INTRODUCTION I-1
Scope I-2
Basis of the Study I-3
Development of Net Original Cost I-3

PART II. ESTIMATION OF SURVIVOR CURVES II-1
Survivor Curves II-2
Iowa Type Curves II-3
Retirement Rate Method of Analysis II-9
Schedules of Annual Transactions in Plant Records II-10
Schedule of Plant Exposed to Retirement II-13
Original Life Table II-15
Smoothing the Original Survivor Curve II-17

PART III. SERVICE LIFE CONSIDERATIONS III-1
Judgments III-2

PART IV. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION IV-1
Book Reserve IV-2
Group Depreciation Procedures IV-2
Single Unit of Property IV-2
Remaining Life Annual Accruals IV-3
Average Service Life Procedure IV-3
Amortization of General Plant Accounts IV-4

PART V. RESULTS OF THE STUDY V-1
Description of Summary Tabulations V-2
Description of Detailed Tabulations V-2
Table 1. Development of Net Original Cost as of June 30, 2026 ..... V-4
Table 2. Summary of Estimated Survivor Curve, Original Cost, Book Depreciation Reserve and Calculated Annual Depreciation Accruals Related to Wastewater Plant as of June 30, 2026 ..... V-5
Table 3. Bringforward to June 30, 2026 of Book Reserve as of June 30, 2025 ..... V-6
Table 4. Calculation of Depreciation Accruals for the Twelve Months Ended June 30, 2026 ..... V-7
Table 5. Amortization of Experienced and Estimated Net Salvage V-8

PART VI. SERVICE LIFE STATISTICS VI-1

TABLE OF CONTENTS, cont

PART VII. DETAILED DEPRECIATION CALCULATIONS VII-1
Cumulative Depreciated Original Cost VII-2
Net Utility Plant in Service VII-5

PART I. INTRODUCTION

PENNSYLVANIA-AMERICAN WATER COMPANY

BASA WASTEWATER OPERATIONS

DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study for Pennsylvania-American Water Company to determine the annual depreciation accrual rates and amounts applicable to the original cost of wastewater plant as of June 30, 2026. The rates and amounts are based on the straight line remaining life method of depreciation. This report also describes the concepts, methods and judgments which underlie the recommended annual depreciation accrual rates related to wastewater plant in service as of June 30, 2026.

Part I, Introduction, contains statements with respect to the basis of the study and the development of net original cost. Part II, Estimation of Survivor Curves, presents descriptions of the considerations and methods used in the service life study. Part III, Service Life Considerations, presents the results of the average service life analysis. Part IV, Calculation of Annual and Accrued Depreciation, describes the procedures used in the calculation of group depreciation. Part V, Results of Study, presents summaries by depreciable group of annual depreciation accrual rates and amounts, as well as composite remaining lives. Part VI, Service Life Statistics, presents the statistical analysis of service life estimates and Part VII, Detailed Depreciation Calculations, presents the detailed tabulations of annual depreciation.

BASIS OF THE STUDY

The purpose of the depreciation study was to determine the annual depreciation accruals applicable to the original cost of wastewater plant in service as of June 30, 2026. For most accounts, the straight line remaining life method using attained ages, the book depreciation reserve and estimated survivor curves, was the basis for the calculation of annual depreciation. For certain accounts, the annual and accrued amortization amounts were based on the age of the property and the selected amortization period.

The survivor curve estimates were based on judgment which incorporated (1) analyses of historical data related to wastewater property for all Pennsylvania-American Water Company Wastewater Operations; (2) consideration of the character, use and location of the property; (3) probable future events and management plans; and (4) a general knowledge of wastewater property lives. The use of Iowa type survivor curves is a generally-accepted method of estimating average service life when the actual lives of individual property units are dispersed.

DEVELOPMENT OF NET ORIGINAL COST

The original cost data used in this study were obtained from the Company's continuing property records and work order system which show in detail the original cost of the property including descriptions, locations and years of installation of property units. The net original cost was developed from the original cost data by deducting contributions in aid of construction. The development of net original cost by plant account is set forth in Table 1 on page V-4.

PART II. ESTIMATION OF SURVIVOR CURVES

PART II. ESTIMATION OF SURVIVOR CURVES

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

SURVIVOR CURVES

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

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

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

Iowa Type Curves

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

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

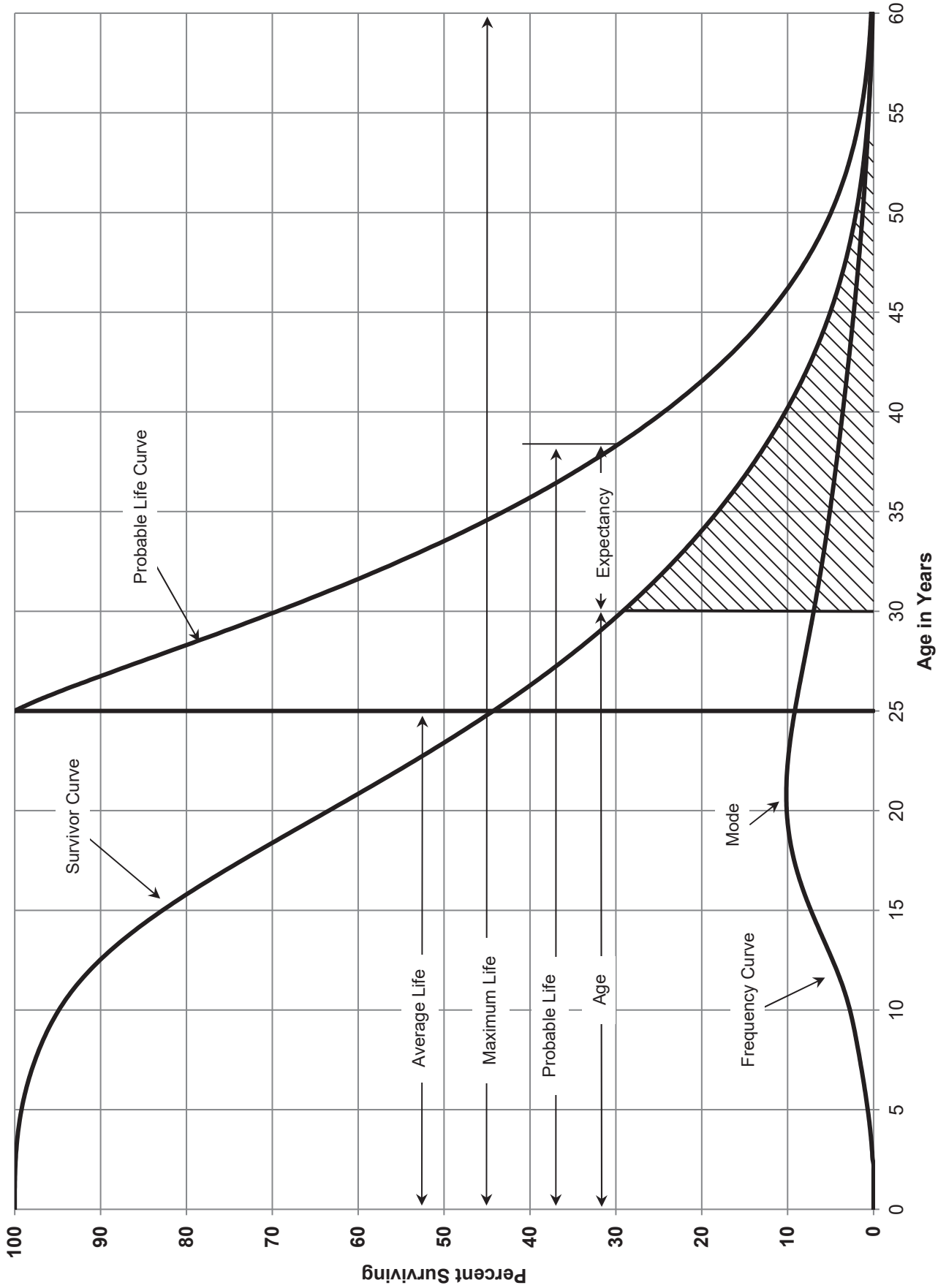


FIGURE 1. TYPICAL SURVIVOR CURVE AND DERIVED CURVES

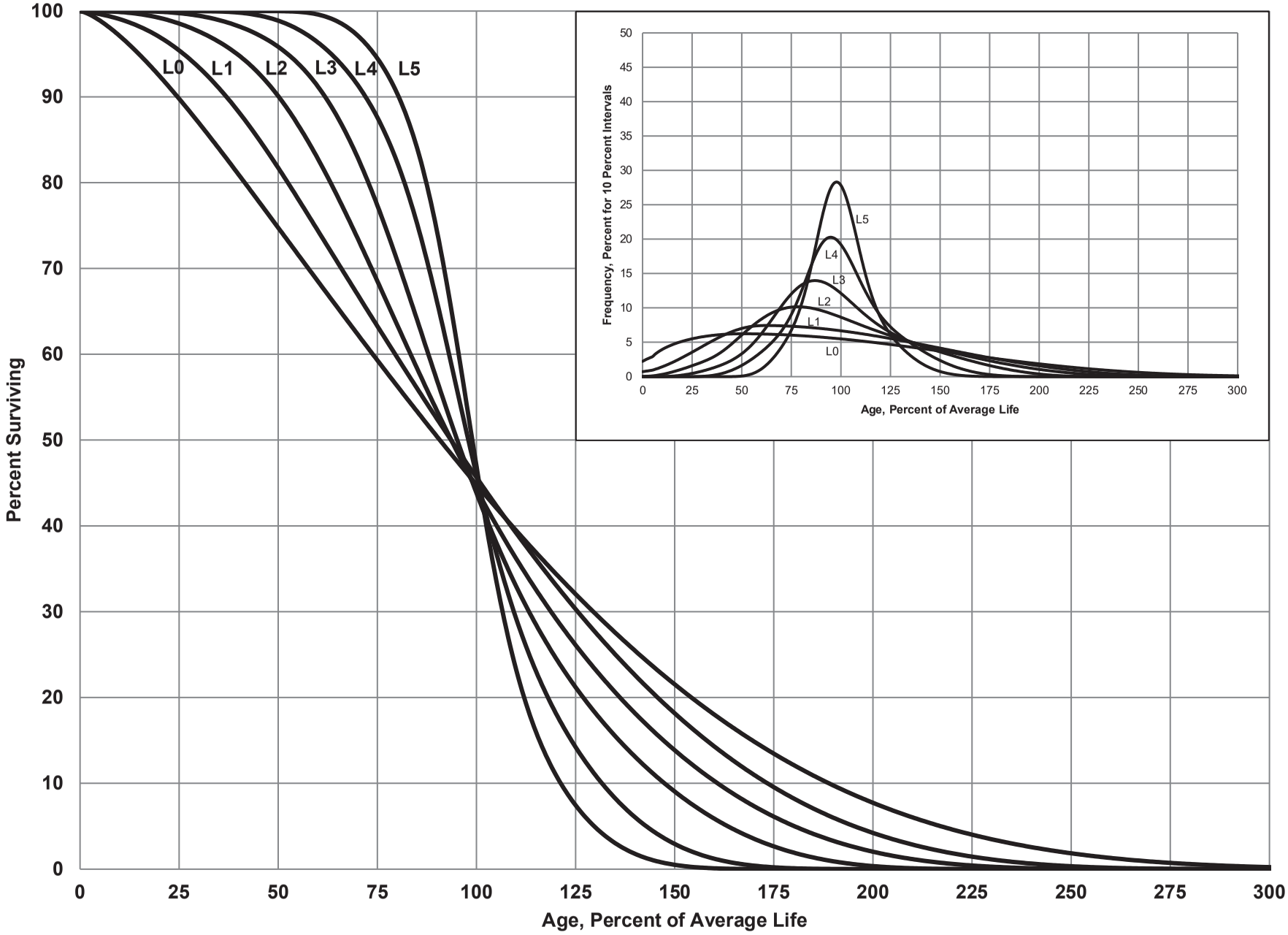


FIGURE 2. LEFT MODAL OR "L" IOWA TYPE SURVIVOR CURVES

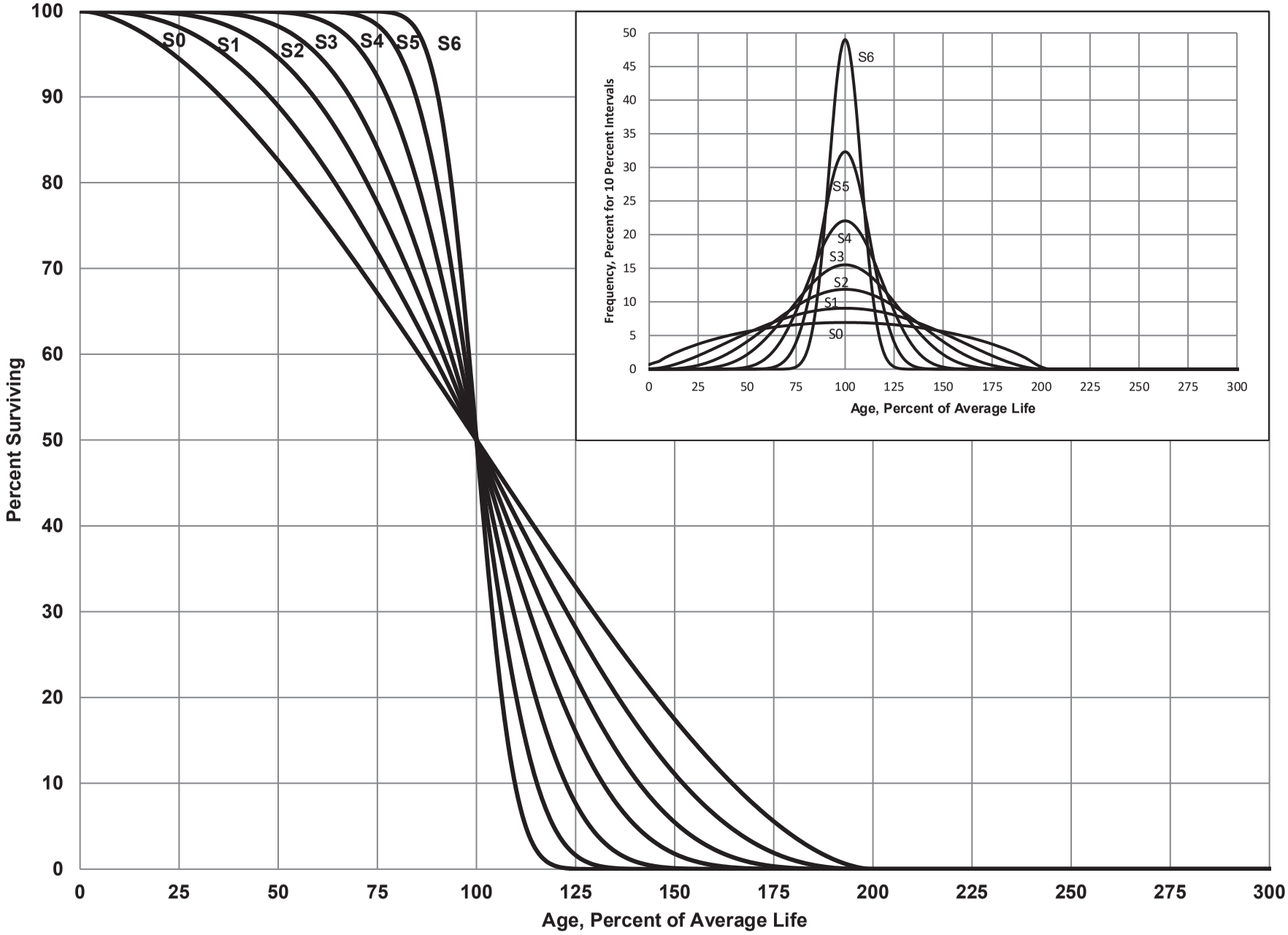


FIGURE 3. SYMMETRICAL OR "S" IOWA TYPE SURVIVOR CURVES

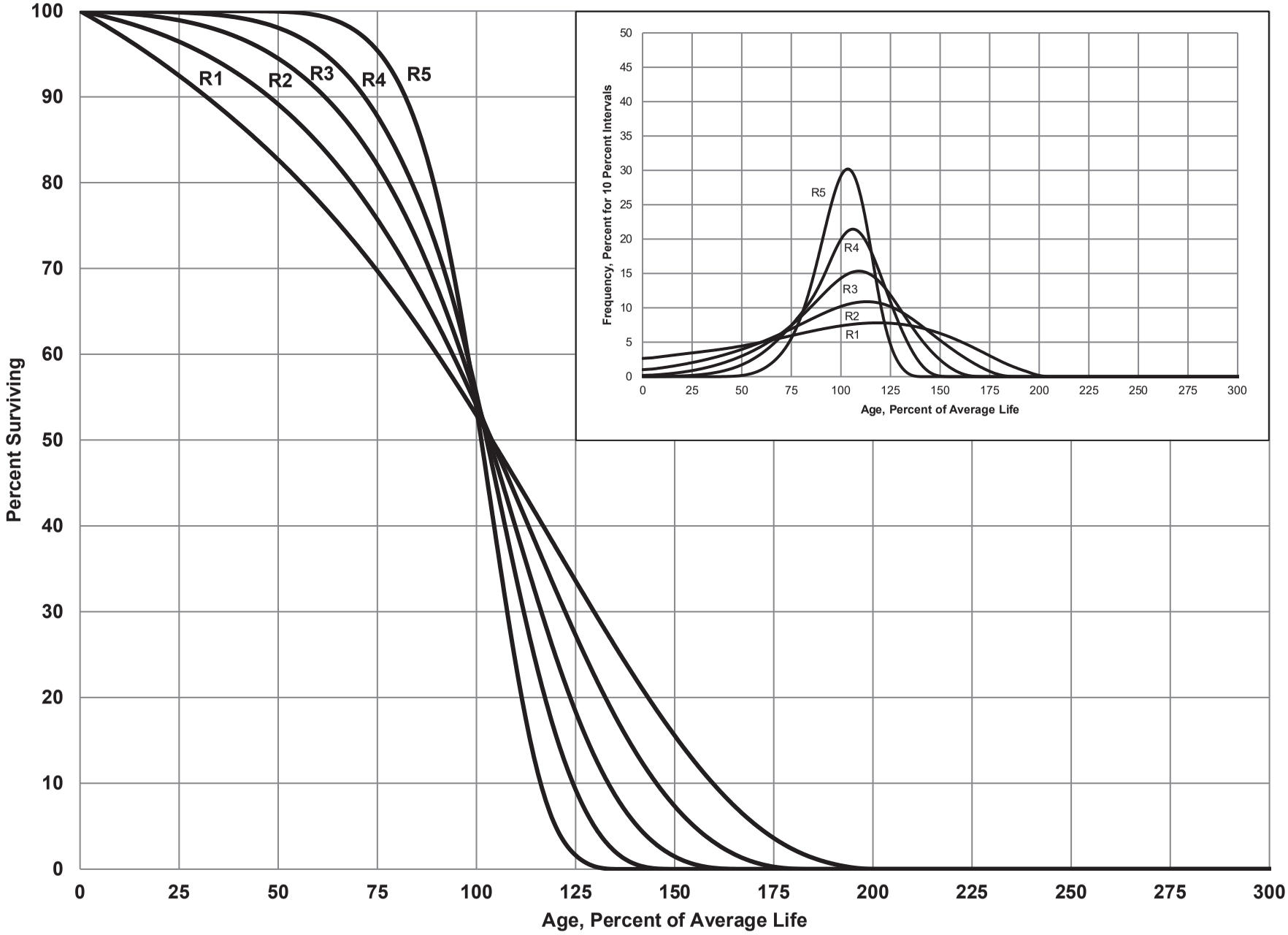


FIGURE 4. RIGHT MODAL OR "R" IOWA TYPE SURVIVOR CURVES

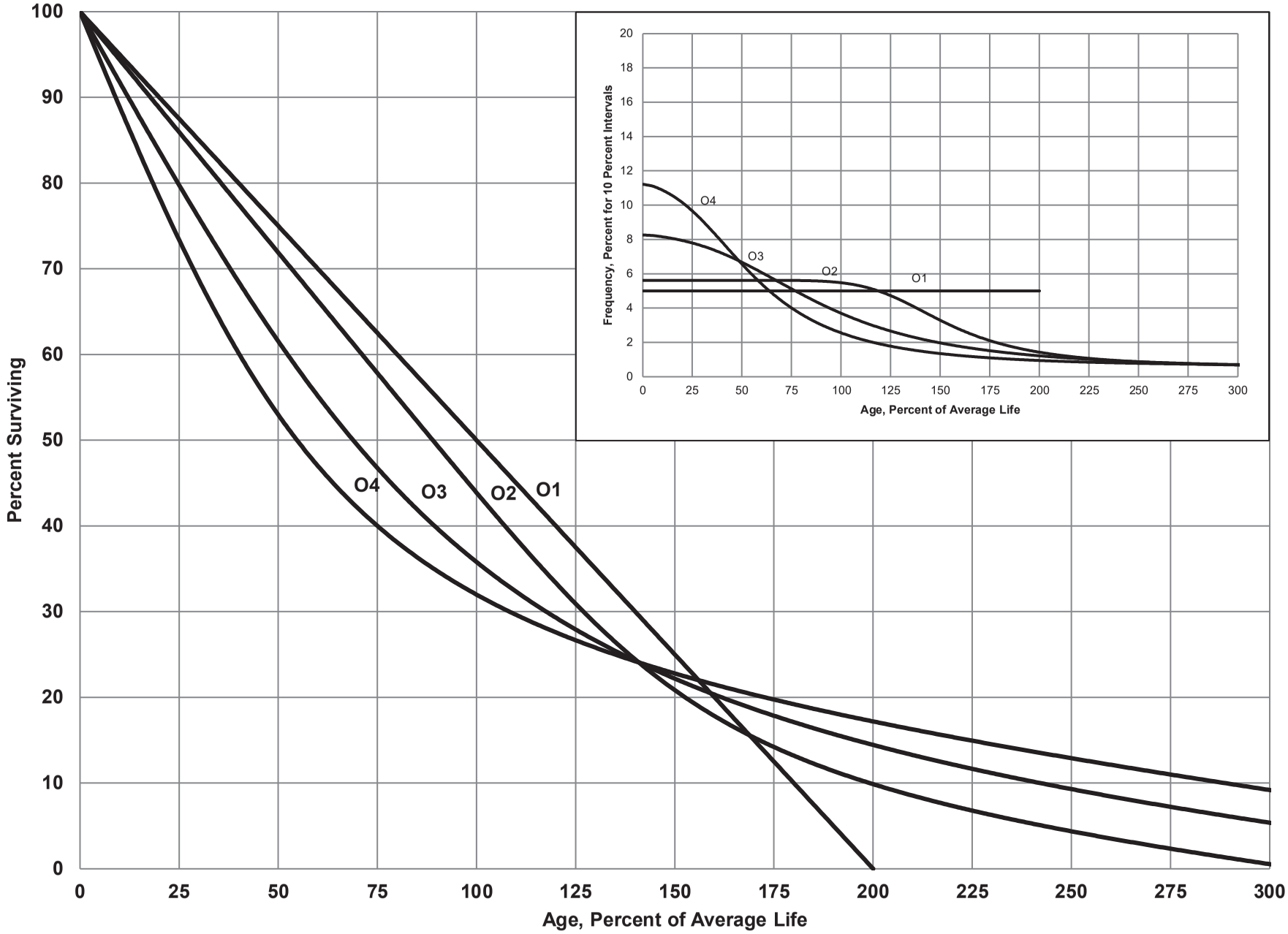


FIGURE 5. ORIGIN MODAL OR "O" IOWA TYPE SURVIVOR CURVES

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

Retirement Rate Method of Analysis

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

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

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

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

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

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

Schedules of Annual Transactions in Plant Records

The property group used to illustrate the retirement rate method is observed for the experience band 2015-2024 for which there were placements during the years 2010-2024. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, $10,000 of the dollars invested in 2010 were retired in 2015. The $10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of $143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2015 retirements of 2010 installations and ending with the 2024 retirements of the 2019 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

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

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2015-2024
SUMMARIZED BY AGE INTERVAL

Experience Band 2015-2024 Placement Band 2010-2024

Year Placed	Retirements, Thousands of Dollars During Year 2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	Total During Age Interval	Age Interval
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2010	10	11	12	13	14	16	23	24	25	26	26	13½-14½
2011	11	12	13	15	16	18	20	21	22	19	44	12½-13½
2012	11	12	13	14	16	17	19	21	22	18	64	11½-12½
2013	8	9	10	11	11	13	14	15	16	17	83	10½-11½
2014	9	10	11	12	13	14	16	17	19	20	93	9½-10½
2015	4	9	10	11	12	13	14	15	16	20	105	8½-9½
2016		5	11	12	13	14	15	16	18	20	113	7½-8½
2017			6	12	13	15	16	17	19	19	124	6½-7½
2018				6	13	15	16	17	19	19	131	5½-6½
2019					7	14	16	17	19	20	143	4½-5½
2020						8	18	20	22	23	146	3½-4½
2021							9	20	22	25	150	2½-3½
2022								11	23	25	151	1½-2½
2023									11	24	153	½-1½
2024										13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606	

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2015-2024
SUMMARIZED BY AGE INTERVAL

Experience Band 2015-2024 Placement Band 2010-2024

Year Placed	Acquisitions, Transfers and Sales, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2010	-	-	-	-	-	-	60[a]	-	-	-	-	13½-14½
2011	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2012	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2013	-	-	-	-	-	-	-	(5)[b]	-	-	60	10½-11½
2014	-	-	-	-	-	-	-	6[a]	-	-	-	9½-10½
2015	-	-	-	-	-	-	-	-	-	-	(5)	8½-9½
2016		-	-	-	-	-	-	-	-	-	6	7½-8½
2017			-	-	-	-	-	-	-	-	-	6½-7½
2018				-	-	-	-	(12)[b]	-	-	-	5½-6½
2019					-	-	-	-	22[a]	-	-	4½-5½
2020						-	-	(19)[b]	-	-	10	3½-4½
2021							-	-	-	-	-	2½-3½
2022								-	-	(102)[c]	(121)	1½-2½
2023									-	-	-	½-1½
2024											-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)	

[a] Transfer Affecting Exposures at Beginning of Year

[b] Transfer Affecting Exposures at End of Year

[c] Sale with Continued Use

Parentheses Denote Credit Amount.

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

Schedule of Plant Exposed to Retirement

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2015 through 2024 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2020 are calculated in the following manner:

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

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
JANUARY 1 OF EACH YEAR 2015-2024
SUMMARIZED BY AGE INTERVAL

Experience Band 2015-2024 Placement Band 2010-2024

Year Placed	Exposures, Thousands of Dollars — Annual Survivors at the Beginning of the Year										Total at Beginning of Age Interval	Age Interval
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2010	255	245	234	222	209	195	239	216	192	167	167	13½-14½
2011	279	268	256	243	228	212	194	174	153	131	323	12½-13½
2012	307	296	284	271	257	241	224	205	184	162	531	11½-12½
2013	338	330	321	311	300	289	276	262	242	226	823	10½-11½
2014	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
2015	420[a]	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2016		460[a]	455	444	432	419	405	390	374	356	1,952	7½-8½
2017			510[a]	504	492	479	464	448	431	412	2,463	6½-7½
2018				580[a]	574	561	546	530	501	482	3,057	5½-6½
2019					660[a]	653	639	623	628	609	3,789	4½-5½
2020						750[a]	742	724	685	663	4,332	3½-4½
2021							850[a]	841	821	799	4,955	2½-3½
2022								960[a]	949	926	5,719	1½-2½
2023									1,080[a]	1,069	6,579	½-1½
2024										1,220[a]	7,490	0-½
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780	

[a]Additions during the year

For the entire experience band 2015-2024, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

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

Original Life Table

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

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

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

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

Experience Band 2015-2024 Placement Band 2010-2024

(Exposure and Retirement Amounts are in Thousands of Dollars)

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

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.
Column 3 from Schedule 1, Column 12, Retirements for Each Year.
Column 4 = Column 3 Divided by Column 2.
Column 5 = 1.0000 Minus Column 4.
Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

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

Smoothing the Original Survivor Curve

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

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

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

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

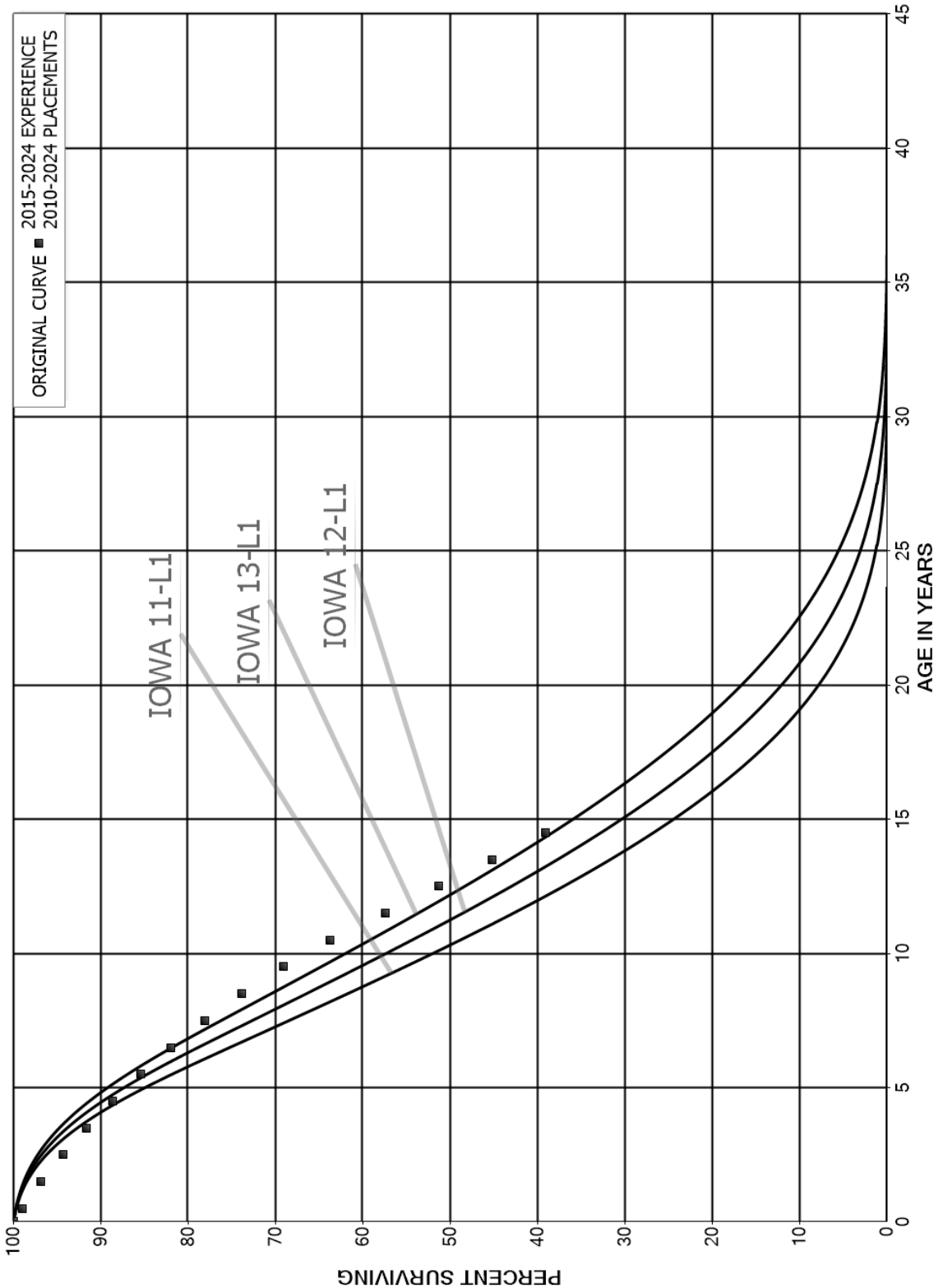


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

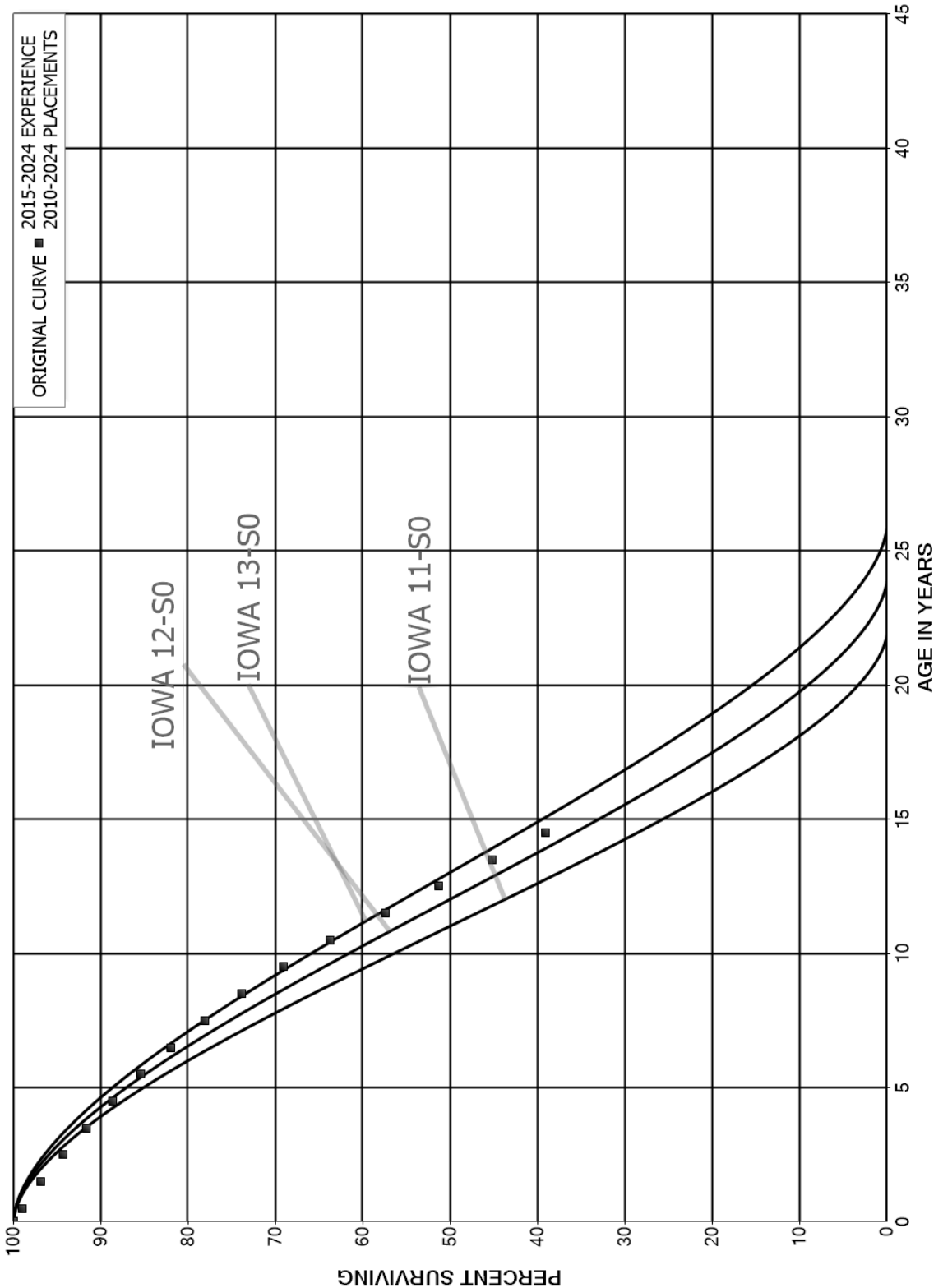


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

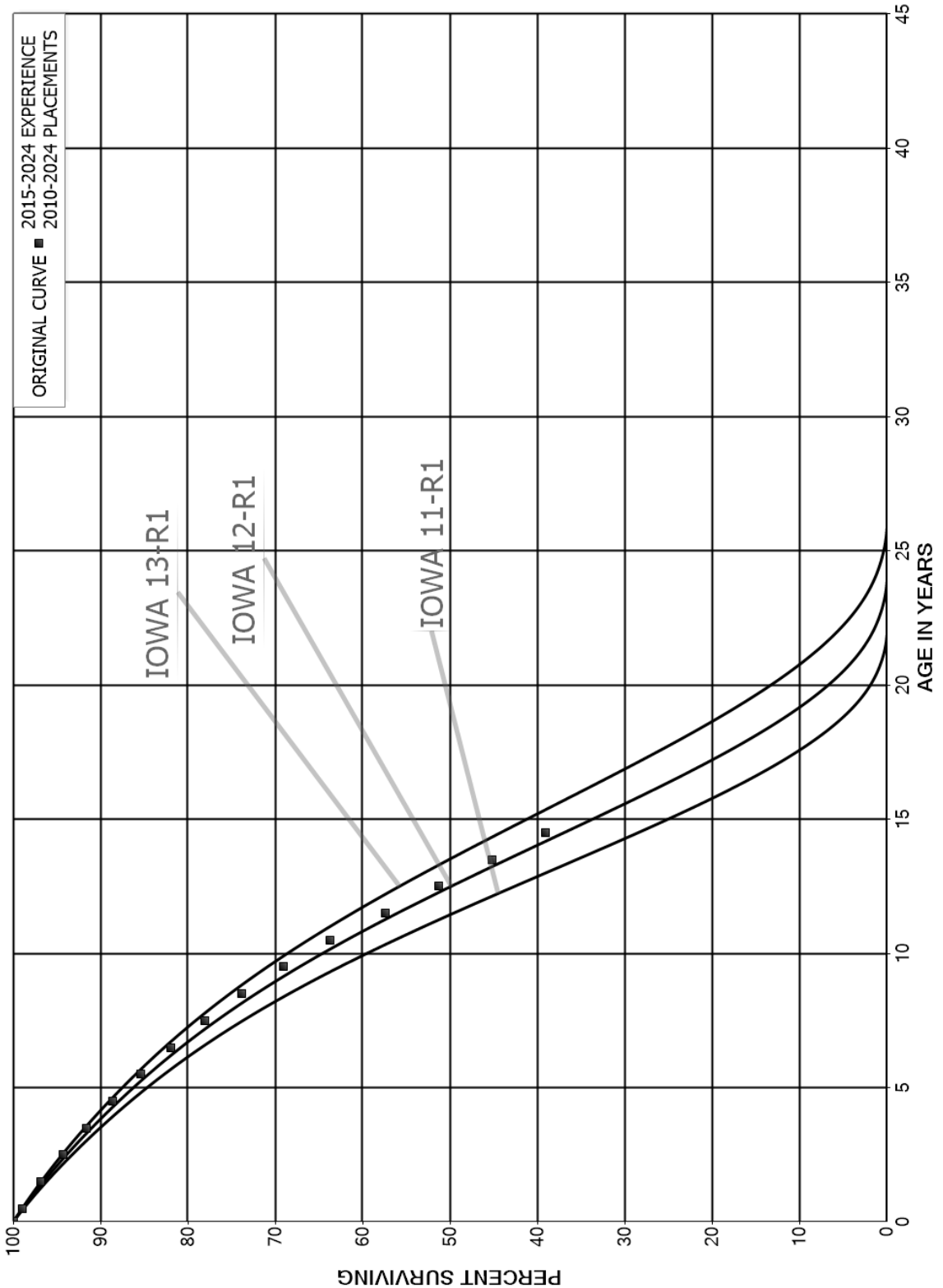
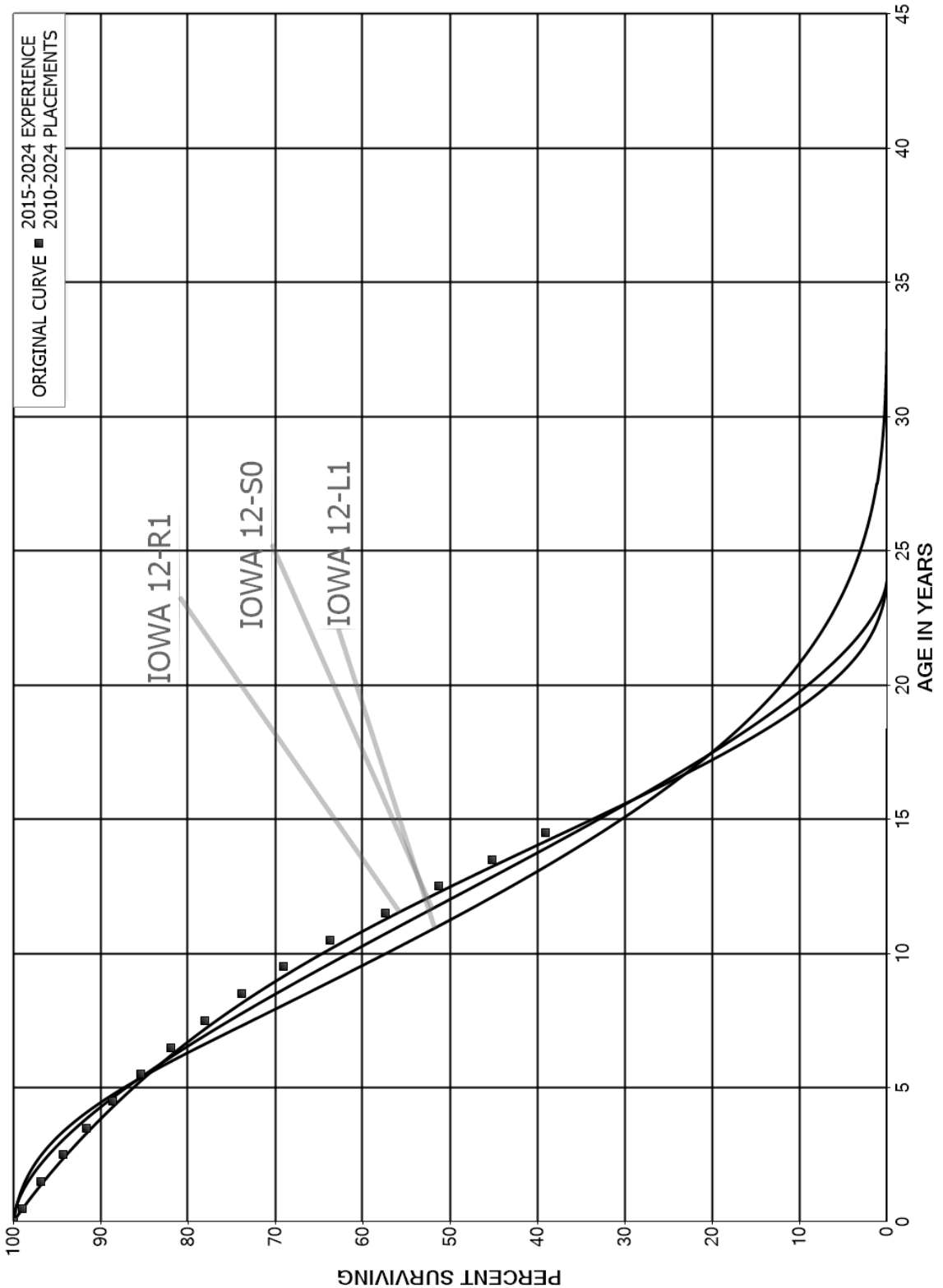


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

JUDGMENTS

The survivor curve estimates were based on judgment which considered factors including statistical analyses of retirements, Company policies and outlook as determined during discussions with management, and survivor curve estimates from previous studies of other Pennsylvania-American wastewater systems. For depreciable groups which consist of numerous similar items of property, the distribution of the lives of the units in the group was judged on the basis of an average survival pattern for the entire group.

Account 363.00, Services, is used to illustrate the manner in which the study was conducted for the accounts in the preceding list. Aged plant accounting data have been compiled for the years through 2019. These data have been coded according to account or property group, type of transaction, year in which the transaction took place, and year in which the utility plant was placed in service. The retirements, other plant transactions and plant additions were analyzed by the retirement rate method.

The survivor curve estimate for this account is the 47-R3 and is based on the statistical indication for the period 1999-2019. The 47-R3 is a good fit of the significant portion of the original survivor curve as set forth on page VI-25, is consistent with management outlook for a continuation of the historical experience and is within the typical service life range of 40 to 55 years for services.

The amortization periods selected for general plant amortized Accounts 390.00, 393.00, 394.00, 396.00 and 397.00 are discussed in the section, “Amortization of General Plant Accounts.”

PART IV. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

PART IV. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

BOOK RESERVE

The book reserve as of June 30, 2025, is the result of a bringforward of the book reserves established by the Commission for the BASA wastewater operation at the time of acquisition. The projected book reserve as of June 30, 2026, is a bringforward of the June 30, 2025 book reserve based on projected accruals, retirements, cost of removal, salvage and other credits.

GROUP DEPRECIATION PROCEDURES

A group procedure for depreciation is appropriate when considering more than a single item of property. Normally the items within a group do not have identical service lives but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group. In the average service life procedure, the rate of annual depreciation is based on the average life or average remaining life of the group, and this rate is applied to the surviving balances of the group's cost. A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life.

Single Unit of Property

The calculation of straight line depreciation for a single unit of property is straightforward. For example, if a $1,000 unit of property attains an age of four years and has a life expectancy of six years, the annual accrual over the total life is:

$$\frac{\$1{,}000}{(4 + 6)} = \$100 \text{ per year.}$$

The accrued depreciation is:

$$\$1{,}000\left(1 - \frac{6}{10}\right) = \$400.$$

Remaining Life Annual Accruals

For the purpose of calculating remaining life accruals as of June 30, 2026, the depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation follow. The detailed calculations as of June 30, 2026, are set forth in the Results of Study section of the report.

Average Service Life Procedure

In the average service life procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the average remaining life of the vintage. The average remaining life is a directly weighted average derived from the estimated future survivor curve in accordance with the average service life procedure.

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which would not be allocated to expense through future depreciation accruals if current forecasts of life characteristics

are used as the basis for such accruals. The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account based upon the attained age and service life. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

$$Ratio = 1 - \frac{Average\ Remaining\ Life}{Average\ Service\ Life}.$$

AMORTIZATION OF GENERAL PLANT ACCOUNTS

In order to use a more efficient and cost effective accounting process for equipment recorded in general plant Accounts 390, 393, 394, 396 and 397; amounts capitalized in these accounts are amortized rather than depreciated. Amortization as defined in the Uniform System of Accounts is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized.

The primary reasons for the amortization of certain general plant accounts is that the effort required to unitize additions, periodically inventory equipment and determine amounts to be retired for equipment recorded in these accounts is disproportionate to the original cost of the equipment when compared to other wastewater plant accounts.

Accounting for such equipment using an amortization concept consists of capitalization of amounts to these accounts based on the same criteria as used previously under depreciation accounting, amortization of the asset over a fixed period, retirement of the equipment at the end of the amortization period and recognition of any net salvage related to disposition of equipment in these accounts as a gain or loss. For equipment in

these accounts that was placed in service prior to implementation of amortization accounting, the net book value by vintage amortized over the remaining amortization period specified for each account and the original cost will be retired at the end of this period.

The amortization periods selected for each account or subaccount are based on a review of the existing depreciation rates for the accounts, typical service lives used for each type of equipment and a consideration of the period during which it is anticipated that most of the benefit of the equipment will be realized. The amortization periods are as follows:

Account Number	Description	Amortization Period, Years
390.00	Office Furniture and Equipment	20
393.00	Tools, Shop and Garage Equipment	20
394.00	Laboratory Equipment	15
396.00	Communication Equipment	15
397.00	Miscellaneous Equipment	15

PART V. RESULTS OF STUDY

PART V. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Table 1 presents the development of the net original cost used in the study. The results of the depreciation study are summarized in Table 2 which sets forth, by depreciable group, the estimated survivor curve, calculated annual accruals and book reserve related to net original cost and the annual amortization of net salvage. Table 3 presents the bringforward to June 30, 2026 of the book reserve as of June 30, 2025. Table 4 sets forth the calculation of estimated depreciation accruals for the twelve months ended June 30, 2026. The total amortization amount is incorporated in the total annual accrual in Table 2.

DESCRIPTION OF DETAILED TABULATIONS

Supporting statistical data for the estimates of average service lives and survivor curves, the annual depreciation calculations, and gross salvage and cost of removal for the years 2021 - 2025 are presented in three sections.

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

In the first section, the survivor curves estimated for the depreciable groups are shown as dark smooth curves on the charts. Each smooth survivor curve is denoted by a numeral followed by the type curve designation. The numeral used is the average life

derived from the entire curve from 100 percent to zero percent surviving. In cases where only a segment of the estimated curve is used in the depreciation calculation, the numeral used for identification purposes is not a designation of the average life of the group. The titles of the charts indicate the group, the symbol used to plot the points of the original life table, and the experience and placement bands of the life tables which were plotted. The experience band indicates the range of years for which the retirements were used to develop the stub survivor curve. The placements indicate, for the related experience band, the range of years of installations which appear in the experience.

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

Detailed tabulations setting forth the cost of removal, gross salvage and net salvage amounts, by account and year, are presented in the third section.

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

TABLE 1. DEVELOPMENT OF NET ORIGINAL COST AS OF JUNE 30, 2026

	DEPRCIABLE GROUP	ORIGINAL COST AS OF JUNE 30, 2026		CUSTOMER ADVANCES		CONTRIBUTIONS IN AID OF CONSTRUCTION		EXCLUDED PROPERTY		NET ORIGINAL COST AS OF JUNE 30, 2026
	(1)	(2)	-	(3)	-	(4)	-	(5)	=	(6)
DEPRECIABLE PLANT										
354.20	STRUCTURES AND IMPROVEMENTS - COLLECTION	465,513.27								465,513.27
354.30	STRUCTURES AND IMPROVEMENTS - SPP	36,968,125.38								36,968,125.38
354.40	STRUCTURES AND IMPROVEMENTS - TDP	17,268,436.26								17,268,436.26
354.70	STRUCTURES AND IMPROVEMENTS - GENERAL	7,747,804.37								7,747,804.37
355.00	POWER GENERATION EQUIPMENT	1,312,066.33								1,312,066.33
360.10	COLLECTION SEWERS - FORCE MAINS	8,438,180.31								8,438,180.31
361.10	COLLECTION SEWERS - GRAVITY MAINS	87,578,225.34								87,578,225.34
361.20	MANHOLES	12,188,943.61								12,188,943.61
363.00	SERVICES	12,222,470.45								12,222,470.45
364.00	FLOW MEASURING DEVICES	237,618.22								237,618.22
371.00	PUMPING EQUIPMENT	6,807,186.46								6,807,186.46
380.00	TREATMENT EQUIPMENT	25,634,016.54								25,634,016.54
382.00	OUTFALL SEWER LINES	73,525.14								73,525.14
389.10	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES	445,666.70								445,666.70
390.00	OFFICE FURNITURE AND EQUIPMENT	280,503.37								280,503.37
391.00	TRANSPORTATION EQUIPMENT	673,949.39								673,949.39
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	385,041.89								385,041.89
394.00	LABORATORY EQUIPMENT	57,416.58								57,416.58
395.00	POWER OPERATED EQUIPMENT	651,787.83								651,787.83
396.00	COMMUNICATION EQUIPMENT	938,448.15								938,448.15
397.00	MISCELLANEOUS EQUIPMENT	87,574.98								87,574.98
TOTAL DEPRECIABLE PLANT		**220,462,500.57**		**0.00**		**0.00**		**0.00**		**220,462,500.57**
NONDEPRECIABLE PLANT										
353.20	LAND AND LAND RIGHTS - COLLECTION	1,406,781.47								1,406,781.47
353.30	LAND AND LAND RIGHTS - SPP	2,839,288.39								2,839,288.39
353.40	LAND AND LAND RIGHTS - TDP	9,037,629.74								9,037,629.74
TOTAL NONDEPRECIABLE PLANT		**13,283,699.60**		**0.00**		**0.00**		**0.00**		**13,283,699.60**
TOTAL UTILITY PLANT		**233,746,200.17**		**0.00**		**0.00**		**0.00**		**233,746,200.17**

PENNSYLVANIA AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE, AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF JUNE 30, 2026

	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF JUNE 30, 2026	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)
	DEPRECIABLE PLANT							
354.20	STRUCTURES AND IMPROVEMENTS - COLLECTION	45-R3	465,513.27	4,236	461,277	12,213	2.62	37.8
354.30	STRUCTURES AND IMPROVEMENTS - SPP	55-S0	36,968,125.38	1,654,675	35,313,450	1,160,002	3.14	30.4
354.40	STRUCTURES AND IMPROVEMENTS - TDP	55-S0	17,268,436.26	769,760	16,498,676	723,627	4.19	22.8
354.70	STRUCTURES AND IMPROVEMENTS - GENERAL	35-S1	7,747,804.37	402,414	7,345,390	526,720	6.80	13.9
355.00	POWER GENERATING EQUIPMENT	35-S0.5	1,312,066.33	94,927	1,217,139	69,817	5.32	17.4
360.10	COLLECTION SEWERS - FORCE MAINS	75-R3	8,438,180.31	132,420	8,305,760	217,313	2.58	38.2
361.10	COLLECTION SEWERS - GRAVITY MAINS	80-R2.5	87,578,225.34	3,657,900	83,920,325	2,770,629	3.16	30.3
361.20	MANHOLES	50-S2.5	12,188,943.61	1,454,357	10,734,587	1,091,274	8.95	9.8
363.00	SERVICES	47-R3	12,222,470.45	1,554,196	10,668,274	1,309,881	10.72	8.1
364.00	FLOW MEASURING DEVICES	15-L2.5	237,618.22	87,280	150,338	51,282	21.58	2.9
371.00	PUMPING EQUIPMENT	30-S0.5	6,807,186.46	771,534	6,035,652	537,073	7.89	11.2
380.00	TREATMENT EQUIPMENT	35-S1.5	25,634,016.54	2,718,923	22,915,094	1,951,852	7.61	11.7
382.00	OUTFALL SEWER LINES	50-R3	73,525.14	13,684	59,841	10,554	14.35	5.7
389.10	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES	20-S2.5	445,666.70	11,142	434,525	24,316	5.46	17.9
390.00	OFFICE FURNITURE AND EQUIPMENT	20-SQ	280,503.37	18,131	262,372	14,875	5.30	17.6
391.00	TRANSPORTATION EQUIPMENT	14-L4	673,949.39	129,250	544,699	80,327	11.92	6.8
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	385,041.89	4,285	380,757	19,850	5.16	19.2
394.00	LABORATORY EQUIPMENT	15-SQ	57,416.58	1,915	55,502	3,763	6.55	14.7
395.00	POWER OPERATED EQUIPMENT	22-R2	651,787.83	89,383	562,405	55,243	8.48	10.2
396.00	COMMUNICATION EQUIPMENT	15-SQ	938,448.15	43,204	895,244	79,209	8.44	11.3
397.00	MISCELLANEOUS EQUIPMENT	15-SQ	87,574.98	5,433	82,142	6,195	7.07	13.3
	TOTAL DEPRECIABLE PLANT		**220,462,500.57**	**13,619,049**	**206,843,449**	**10,716,015**	**4.86**	
	NONDEPRECIABLE PLANT							
353.20	LAND AND LAND RIGHTS - COLLECTION		1,406,781.47					
353.30	LAND AND LAND RIGHTS - SPP		2,839,288.39					
353.40	LAND AND LAND RIGHTS - TDP		9,037,629.74					
	TOTAL NONDEPRECIABLE PLANT		**13,283,699.60**					
	AMORTIZATION OF NET SALVAGE					**59,261**		
	TOTAL UTILITY PLANT		**233,746,200.17**	**13,619,049**	**206,843,449**	**10,775,276**		

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

TABLE 3. BRINGFORWARD TO JUNE 30, 2026, OF BOOK RESERVE AS OF JUNE 30, 2025

ACCOUNT	BOOK RESERVE BALANCE AS OF 6/30/2025	+	PROJECTED DEPRECIATION ACCRUALS	-	PROJECTED RETIREMENTS	-	PROJECTED COST OF REMOVAL	+	PROJECTED SALVAGE	+	ADJUSTMENTS	=	PROJECTED BOOK RESERVE BALANCE AS OF 6/30/2026
(1)	(2)		(3)		(4)		(5)		(6)		(7)		(8)
354.20			4,236										4,236
354.30	460,605		1,194,070										1,654,675
354.40	(2,295)		772,055										769,760
354.70	179,250		248,896		24,506		1,225						402,414
355.00	22,501		72,426										94,927
360.10	(88,749)		221,405		225		11						132,420
361.10	919,488		2,841,787		98,452		4,923						3,657,900
361.20	266,876		1,189,102		1,543		77						1,454,357
363.00	202,376		1,393,641		39,830		1,991						1,554,196
364.00	12,430		74,850										87,280
371.00	227,519		566,055		20,990		1,050						771,534
380.00	654,380		2,121,381		54,132		2,707						2,718,923
382.00	1,192		12,492										13,684
389.10			11,142										11,142
390.00	3,178		14,953										18,131
391.00	32,134		97,116										129,250
393.00	3,279		17,118		16,111								4,285
394.00			1,915										1,915
395.00	28,767		60,616										89,383
396.00	(36,581)		79,785										43,204
397.00	2,041		5,693		2,302								5,433
TOTAL	**2,888,390**		**11,000,734**		**258,093**		**11,984**		**0**		**0**		**13,619,049**

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

TABLE 4. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED JUNE 30, 2026

ACCOUNT	NET ORIGINALCOST AS OF 6/30/2025	NET ORIGINALCOST AS OF 6/30/2026	ACCRUAL RATE	AVERAGE ACCRUALS	AMORTIZATION OF NET SALVAGE	PROJECTED DEPRECIATION ACCRUALS
(1)	(2)	(3)	(4)	(5)=([(2)+(3)]/2)*(4)	(6)	(7)=(5)+(6)
354.20	0.00	465,513.27	1.82	4,236	0	4,236
354.30	36,968,125.38	36,968,125.38	3.23	1,194,070	0	1,194,070
354.40	17,268,436.26	17,268,436.26	4.35	751,177	20,878	772,055
354.70	7,450,764.72	7,747,804.37	3.27	248,497	399	248,896
355.00	1,312,066.33	1,312,066.33	5.52	72,426	0	72,426
360.10	8,434,799.73	8,438,180.31	2.61	220,192	1,213	221,405
361.10	85,669,774.43	87,578,225.34	3.28	2,841,267	520	2,841,787
361.20	12,203,899.38	12,188,943.61	9.73	1,186,712	2,390	1,189,102
363.00	11,834,904.67	12,222,470.45	11.56	1,390,516	3,125	1,393,641
364.00	237,618.22	237,618.22	31.50	74,850	0	74,850
371.00	6,701,216.07	6,807,186.46	8.38	566,002	53	566,055
380.00	25,360,724.49	25,634,016.54	8.32	2,121,381	0	2,121,381
382.00	73,525.14	73,525.14	16.99	12,492	0	12,492
389.10	0.00	445,666.70	5.00	11,142	0	11,142
390.00	280,503.37	280,503.37	5.32	14,923	30	14,953
391.00	673,949.39	673,949.39	14.41	97,116	0	97,116
393.00	305,790.52	385,041.89	4.95	17,098	20	17,118
394.00	0.00	57,416.58	6.67	1,915	0	1,915
395.00	651,787.83	651,787.83	9.30	60,616	0	60,616
396.00	938,448.15	938,448.15	8.50	79,768	17	79,785
397.00	76,253.36	87,574.98	6.95	5,693	0	5,693
TOTAL	**216,442,587.44**	**220,462,500.57**		**10,972,089**	**28,645**	**11,000,734**

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

TABLE 5. CALCULATION OF AVERAGE NET SALVAGE ACCRUAL FOR THE YEAR 2026

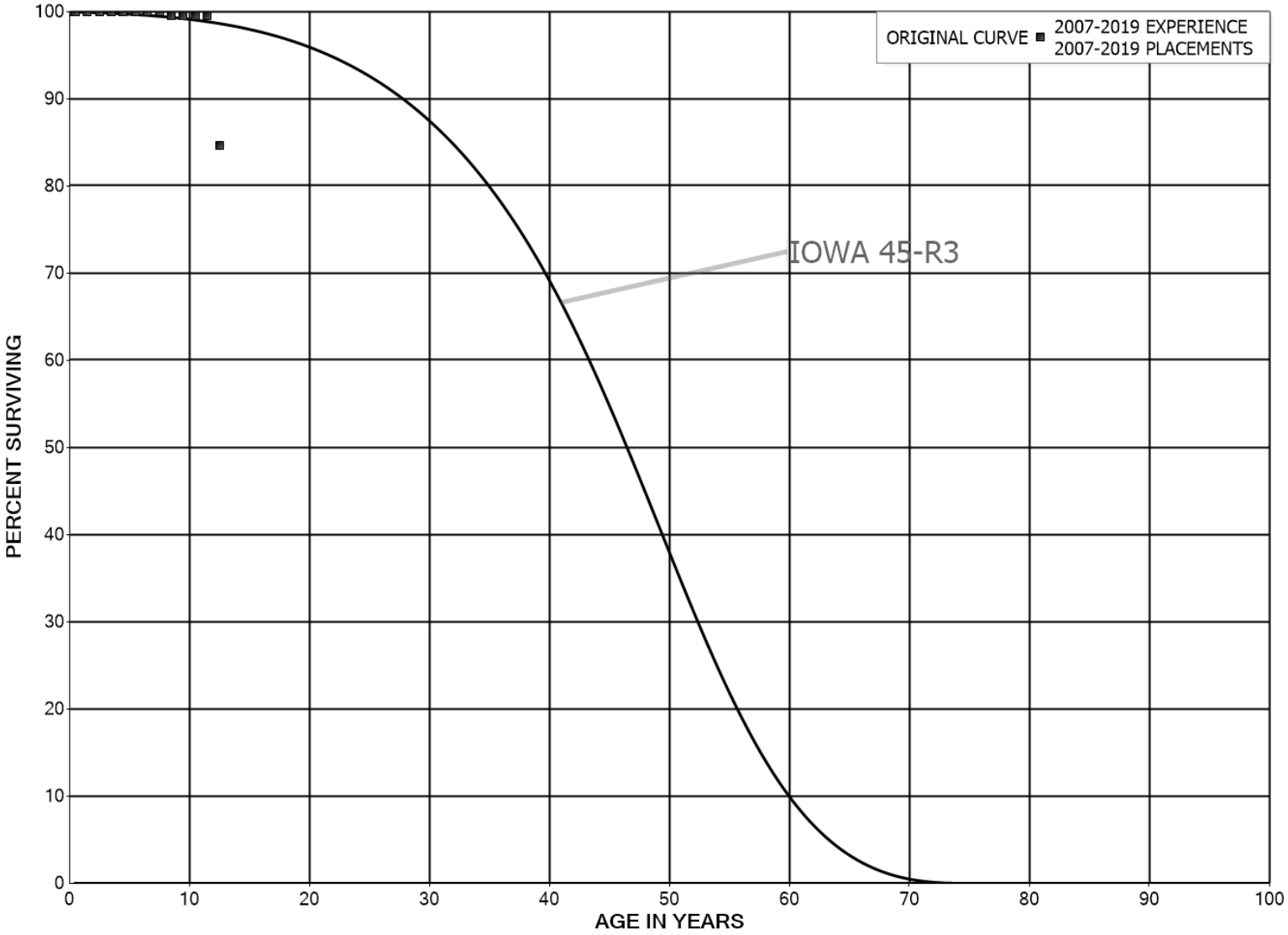
EXPERIENCED AND ESTIMATED NET SALVAGE

	2021		2022		2023		2024		ACTUAL AND PROJECTED 2025			
ACCOUNT	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	NET SALVAGE	SALVAGE ACCRUAL
(1)	(2) -	(3) +	(4) -	(5) +	(6) -	(7) +	(8) -	(9) +	(10) -	(11) =	(12)*	(13)=(12)/5
354.20												
354.30												
354.40										208,782	(208,782)	(41,756)
354.70										3,987	(3,987)	(797)
355.00												
360.10								2,537		7,057	(9,594)	(1,919)
361.10										5,199	(5,199)	(1,040)
361.20										23,893	(23,893)	(4,779)
363.00										31,245	(31,245)	(6,249)
364.00												
371.00										525	(525)	(105)
380.00								500		12,070	(12,570)	(2,514)
382.00												
389.10												
390.00								148			(148)	(30)
391.00												
393.00										197	(197)	(39)
394.00												
395.00												
396.00										166	(166)	(33)
397.00												
TOTAL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**3,184**	**0**	**293,121**	**(296,306)**	**(59,261)**

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

PART VI. SERVICE LIFE STATISTICS

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 354.20 STRUCTURES AND IMPROVEMENTS - COLLECTION
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 354.20 STRUCTURES AND IMPROVEMENTS - COLLECTION

ORIGINAL LIFE TABLE

PLACEMENT BAND 2007-2019 EXPERIENCE BAND 2007-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,844,636		0.0000	1.0000	100.00
0.5	3,478,774		0.0000	1.0000	100.00
1.5	1,864,154		0.0000	1.0000	100.00
2.5	516,452	0	0.0000	1.0000	100.00
3.5	479,797		0.0000	1.0000	100.00
4.5	437,900	416	0.0010	0.9990	100.00
5.5	422,717		0.0000	1.0000	99.90
6.5	321,516		0.0000	1.0000	99.90
7.5	321,516	1,408	0.0044	0.9956	99.90
8.5	311,522		0.0000	1.0000	99.47
9.5	311,522		0.0000	1.0000	99.47
10.5	134,415		0.0000	1.0000	99.47
11.5	20,659	3,076	0.1489	0.8511	99.47
12.5					84.66

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNTS 354.30 AND 354.40 STRUCTURES AND IMPROVEMENTS - SPP AND TDP
ORIGINAL AND SMOOTH SURVIVOR CURVES

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNTS 354.30 AND 354.40 STRUCTURES AND IMPROVEMENTS - SPP AND TDP

ORIGINAL LIFE TABLE

PLACEMENT BAND 1932-2019 EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	70,500,767		0.0000	1.0000	100.00
0.5	76,131,665		0.0000	1.0000	100.00
1.5	80,233,751	6,642	0.0001	0.9999	100.00
2.5	105,447,960		0.0000	1.0000	99.99
3.5	85,605,007	28,836	0.0003	0.9997	99.99
4.5	79,002,174	4,425	0.0001	0.9999	99.96
5.5	46,624,214	105,422	0.0023	0.9977	99.95
6.5	51,444,895	277,564	0.0054	0.9946	99.73
7.5	50,906,335	75,090	0.0015	0.9985	99.19
8.5	50,793,050	1,027,715	0.0202	0.9798	99.04
9.5	34,780,266	28,544	0.0008	0.9992	97.04
10.5	15,695,508	65,025	0.0041	0.9959	96.96
11.5	15,618,899	88,716	0.0057	0.9943	96.56
12.5	20,002,643	601,564	0.0301	0.9699	96.01
13.5	17,169,269	353,428	0.0206	0.9794	93.12
14.5	16,203,968	41,247	0.0025	0.9975	91.20
15.5	16,204,082	163,309	0.0101	0.9899	90.97
16.5	13,585,539	481,677	0.0355	0.9645	90.06
17.5	12,995,837	17,548	0.0014	0.9986	86.86
18.5	12,210,208	114,143	0.0093	0.9907	86.74
19.5	7,393,964	134,551	0.0182	0.9818	85.93
20.5	6,513,761	157,405	0.0242	0.9758	84.37
21.5	6,711,244	2,801	0.0004	0.9996	82.33
22.5	7,374,817	1,543	0.0002	0.9998	82.30
23.5	6,783,698	15,823	0.0023	0.9977	82.28
24.5	6,921,413	166,617	0.0241	0.9759	82.09
25.5	6,763,696	380,532	0.0563	0.9437	80.11
26.5	5,899,041	38,147	0.0065	0.9935	75.60
27.5	4,281,769	34,820	0.0081	0.9919	75.12
28.5	3,967,252	175,318	0.0442	0.9558	74.50
29.5	4,051,668	21,732	0.0054	0.9946	71.21
30.5	5,300,696	114,682	0.0216	0.9784	70.83
31.5	4,027,463	76,382	0.0190	0.9810	69.30
32.5	2,813,504	2,190	0.0008	0.9992	67.98
33.5	2,649,698	20,846	0.0079	0.9921	67.93
34.5	1,122,954		0.0000	1.0000	67.40
35.5	398,615	2,457	0.0062	0.9938	67.40
36.5	369,394		0.0000	1.0000	66.98
37.5	339,885	1,942	0.0057	0.9943	66.98
38.5	249,055	30,753	0.1235	0.8765	66.60

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNTS 354.30 AND 354.40 STRUCTURES AND IMPROVEMENTS - SPP AND TDP

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1932-2019 EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	877,505	37,754	0.0430	0.9570	58.37
40.5	1,351,121		0.0000	1.0000	55.86
41.5	19,298,436	4,893	0.0003	0.9997	55.86
42.5	19,293,543	30,808	0.0016	0.9984	55.85
43.5	32,745,779		0.0000	1.0000	55.76
44.5	14,343,608	10,968	0.0008	0.9992	55.76
45.5	14,332,640	153,806	0.0107	0.9893	55.72
46.5	14,199,715	156,087	0.0110	0.9890	55.12
47.5	552,598		0.0000	1.0000	54.51
48.5	1,223,925		0.0000	1.0000	54.51
49.5	1,265,936	12,500	0.0099	0.9901	54.51
50.5	1,284,936	43,517	0.0339	0.9661	53.98
51.5	570,093	20,853	0.0366	0.9634	52.15
52.5	524,823		0.0000	1.0000	50.24
53.5	524,823		0.0000	1.0000	50.24
54.5	447,474		0.0000	1.0000	50.24
55.5	447,474	42,843	0.0957	0.9043	50.24
56.5	13,313,486	1,903	0.0001	0.9999	45.43
57.5	13,311,583		0.0000	1.0000	45.42
58.5	13,049,341	13	0.0000	1.0000	45.42
59.5	140,486		0.0000	1.0000	45.42
60.5	140,486	363	0.0026	0.9974	45.42
61.5	140,123	3,040	0.0217	0.9783	45.31
62.5					44.32
63.5					
64.5					
65.5					
66.5					
67.5					
68.5	39,928		0.0000		
69.5	39,928		0.0000		
70.5	39,928		0.0000		
71.5	39,928		0.0000		
72.5	40,428		0.0000		
73.5	39,928		0.0000		
74.5	39,928		0.0000		
75.5	39,928		0.0000		
76.5	602		0.0000		
77.5	602		0.0000		
78.5	602		0.0000		

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNTS 354.30 AND 354.40 STRUCTURES AND IMPROVEMENTS - SPP AND TDP

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1932-2019 EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	602		0.0000		
80.5	602		0.0000		
81.5	602		0.0000		
82.5	602		0.0000		
83.5	602		0.0000		
84.5	602		0.0000		
85.5	602		0.0000		
86.5	602		0.0000		
87.5					

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 354.70 STRUCTURES AND IMPROVEMENTS - GENERAL
ORIGINAL AND SMOOTH SURVIVOR CURVES

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 354.70 STRUCTURES AND IMPROVEMENTS - GENERAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1939-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,331,347		0.0000	1.0000	100.00
0.5	2,248,872	400	0.0002	0.9998	100.00
1.5	2,139,519		0.0000	1.0000	99.98
2.5	2,007,976		0.0000	1.0000	99.98
3.5	1,998,798		0.0000	1.0000	99.98
4.5	978,189		0.0000	1.0000	99.98
5.5	566,034		0.0000	1.0000	99.98
6.5	540,776	2,524	0.0047	0.9953	99.98
7.5	668,631		0.0000	1.0000	99.52
8.5	661,526		0.0000	1.0000	99.52
9.5	622,592	12,303	0.0198	0.9802	99.52
10.5	529,371	373	0.0007	0.9993	97.55
11.5	209,362	2,752	0.0131	0.9869	97.48
12.5	204,311		0.0000	1.0000	96.20
13.5	220,425	18,073	0.0820	0.9180	96.20
14.5	208,207		0.0000	1.0000	88.31
15.5	208,207		0.0000	1.0000	88.31
16.5	165,317		0.0000	1.0000	88.31
17.5	193,471		0.0000	1.0000	88.31
18.5	210,457	1,510	0.0072	0.9928	88.31
19.5	223,914		0.0000	1.0000	87.68
20.5	223,914	140,772	0.6287	0.3713	87.68
21.5	67,028		0.0000	1.0000	32.56
22.5	73,481		0.0000	1.0000	32.56
23.5	73,481		0.0000	1.0000	32.56
24.5	73,481		0.0000	1.0000	32.56
25.5	44,261		0.0000	1.0000	32.56
26.5	27,275	1,047	0.0384	0.9616	32.56
27.5	11,260		0.0000	1.0000	31.31
28.5	11,260		0.0000	1.0000	31.31
29.5	11,260		0.0000	1.0000	31.31
30.5	11,260		0.0000	1.0000	31.31
31.5	11,260		0.0000	1.0000	31.31
32.5	11,260		0.0000	1.0000	31.31
33.5	11,260		0.0000	1.0000	31.31
34.5	11,260		0.0000	1.0000	31.31
35.5	450		0.0000	1.0000	31.31
36.5	450		0.0000	1.0000	31.31
37.5	450		0.0000	1.0000	31.31
38.5	450		0.0000	1.0000	31.31

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 354.70 STRUCTURES AND IMPROVEMENTS - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1939-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	450		0.0000	1.0000	31.31
40.5	450		0.0000	1.0000	31.31
41.5	450		0.0000	1.0000	31.31
42.5	450		0.0000	1.0000	31.31
43.5	450		0.0000	1.0000	31.31
44.5	450		0.0000	1.0000	31.31
45.5	450		0.0000	1.0000	31.31
46.5	450		0.0000	1.0000	31.31
47.5					31.31
48.5					
49.5					
50.5					
51.5					
52.5					
53.5					
54.5					
55.5					
56.5					
57.5					
58.5					
59.5					
60.5					
61.5					
62.5					
63.5					
64.5					
65.5					
66.5					
67.5					
68.5	3,802		0.0000		
69.5	3,802		0.0000		
70.5	3,802	283	0.0744		
71.5	3,519		0.0000		
72.5	3,519		0.0000		
73.5	3,519		0.0000		
74.5	3,519		0.0000		
75.5	3,519		0.0000		
76.5	3,519		0.0000		
77.5	3,519		0.0000		
78.5	3,519		0.0000		

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 354.70 STRUCTURES AND IMPROVEMENTS - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1939-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	3,519		0.0000		
80.5					

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 355.00 POWER GENERATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

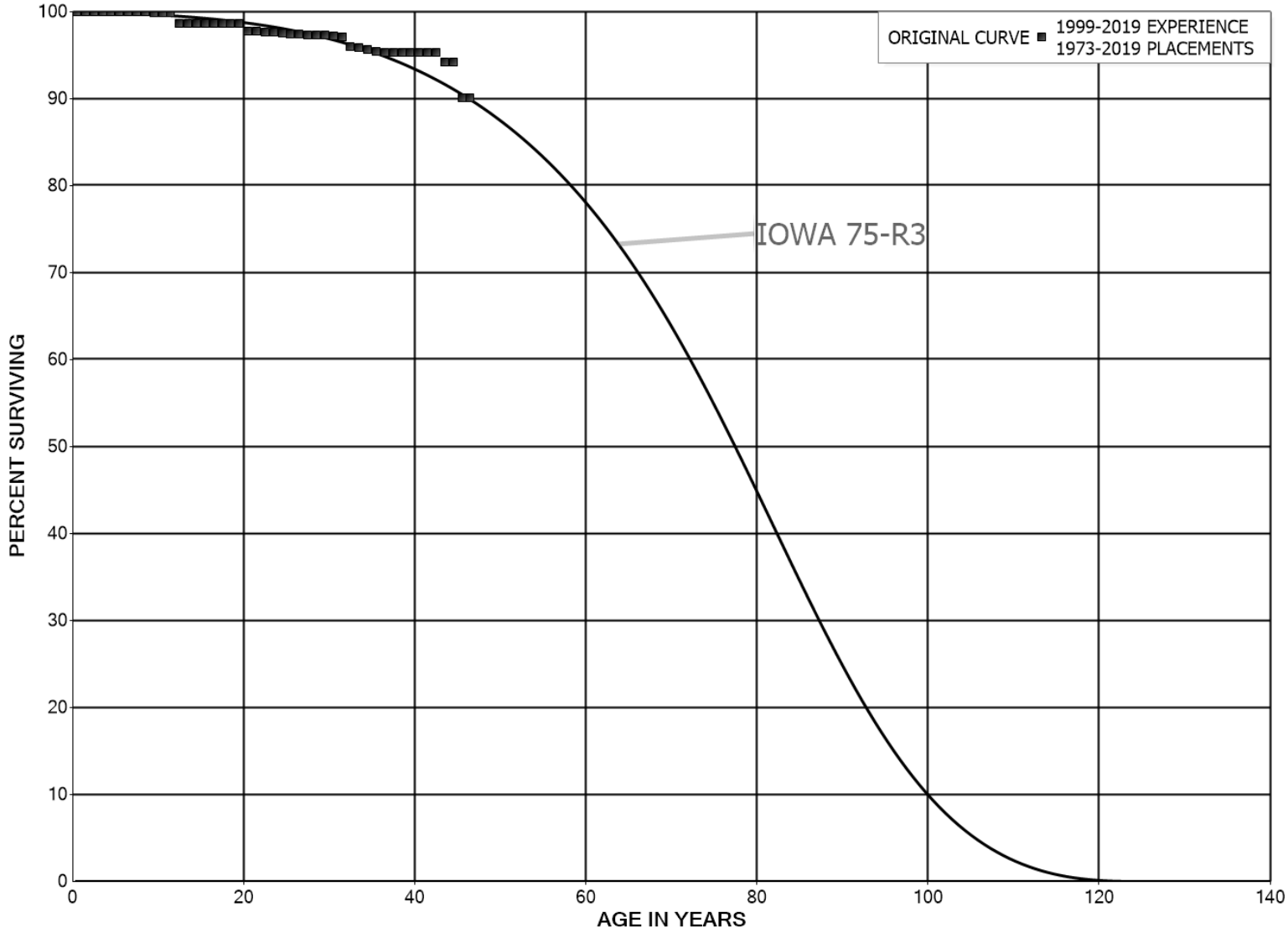
ACCOUNT 355.00 POWER GENERATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1987-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,656,122		0.0000	1.0000	100.00
0.5	3,685,338		0.0000	1.0000	100.00
1.5	4,385,880		0.0000	1.0000	100.00
2.5	4,494,639	26,926	0.0060	0.9940	100.00
3.5	4,479,665	10,161	0.0023	0.9977	99.40
4.5	4,398,000	14,523	0.0033	0.9967	99.18
5.5	3,773,674	1,387	0.0004	0.9996	98.85
6.5	3,828,658	61,470	0.0161	0.9839	98.81
7.5	3,336,361		0.0000	1.0000	97.23
8.5	3,321,984	347,576	0.1046	0.8954	97.23
9.5	2,953,727	51,388	0.0174	0.9826	87.05
10.5	328,249		0.0000	1.0000	85.54
11.5	144,528		0.0000	1.0000	85.54
12.5	267,555	3,097	0.0116	0.9884	85.54
13.5	327,093		0.0000	1.0000	84.55
14.5	278,538	5,336	0.0192	0.9808	84.55
15.5	281,064		0.0000	1.0000	82.93
16.5	293,645		0.0000	1.0000	82.93
17.5	241,944		0.0000	1.0000	82.93
18.5	203,466		0.0000	1.0000	82.93
19.5	203,466	1,204	0.0059	0.9941	82.93
20.5	202,262	1,103	0.0055	0.9945	82.44
21.5	432,455		0.0000	1.0000	81.99
22.5	402,008		0.0000	1.0000	81.99
23.5	402,008		0.0000	1.0000	81.99
24.5	402,008		0.0000	1.0000	81.99
25.5	402,978	26,388	0.0655	0.9345	81.99
26.5	174,978	42,310	0.2418	0.7582	76.62
27.5	89,880		0.0000	1.0000	58.09
28.5	68,585		0.0000	1.0000	58.09
29.5	68,585		0.0000	1.0000	58.09
30.5	19,246		0.0000	1.0000	58.09
31.5	19,246		0.0000	1.0000	58.09
32.5					58.09

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 360.10 COLLECTION SEWERS - FORCE MAINS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 360.10 COLLECTION SEWERS - FORCE MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1973-2019 EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	31,766,704	19	0.0000	1.0000	100.00
0.5	28,215,316	26	0.0000	1.0000	100.00
1.5	35,558,986	33	0.0000	1.0000	100.00
2.5	23,783,577	70	0.0000	1.0000	100.00
3.5	21,373,939	350	0.0000	1.0000	100.00
4.5	18,774,036	315	0.0000	1.0000	100.00
5.5	14,425,014	397	0.0000	1.0000	100.00
6.5	14,188,090	1,611	0.0001	0.9999	99.99
7.5	14,122,868	1,747	0.0001	0.9999	99.98
8.5	13,850,582	16,747	0.0012	0.9988	99.97
9.5	13,465,099	64	0.0000	1.0000	99.85
10.5	13,318,392	82	0.0000	1.0000	99.85
11.5	10,748,868	127,626	0.0119	0.9881	99.85
12.5	9,661,386		0.0000	1.0000	98.66
13.5	7,868,737	3,291	0.0004	0.9996	98.66
14.5	7,779,655	99	0.0000	1.0000	98.62
15.5	5,905,707	9	0.0000	1.0000	98.62
16.5	5,774,986	949	0.0002	0.9998	98.62
17.5	5,344,267	1,253	0.0002	0.9998	98.60
18.5	4,614,847	826	0.0002	0.9998	98.58
19.5	4,197,905	37,017	0.0088	0.9912	98.56
20.5	3,986,776	70	0.0000	1.0000	97.69
21.5	4,475,797	1,897	0.0004	0.9996	97.69
22.5	3,907,599	569	0.0001	0.9999	97.65
23.5	4,900,347	3,932	0.0008	0.9992	97.64
24.5	6,419,851	13,411	0.0021	0.9979	97.56
25.5	6,580,720	788	0.0001	0.9999	97.35
26.5	6,033,834	1,095	0.0002	0.9998	97.34
27.5	6,011,515	2,049	0.0003	0.9997	97.32
28.5	5,991,855	3,135	0.0005	0.9995	97.29
29.5	6,011,945	3,365	0.0006	0.9994	97.24
30.5	5,911,879	4,784	0.0008	0.9992	97.19
31.5	5,517,306	65,876	0.0119	0.9881	97.11
32.5	5,225,480	4,106	0.0008	0.9992	95.95
33.5	5,192,765	13,636	0.0026	0.9974	95.87
34.5	4,869,190	12,733	0.0026	0.9974	95.62
35.5	4,856,457	2,869	0.0006	0.9994	95.37
36.5	4,661,206	15	0.0000	1.0000	95.31
37.5	4,607,713		0.0000	1.0000	95.31
38.5	4,446,768	1,883	0.0004	0.9996	95.31

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 360.10 COLLECTION SEWERS - FORCE MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1973-2019 EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,369,779	82	0.0000	1.0000	95.27
40.5	4,295,948	6	0.0000	1.0000	95.27
41.5	4,025,587	0	0.0000	1.0000	95.27
42.5	3,566,737	42,283	0.0119	0.9881	95.27
43.5	2,553,034		0.0000	1.0000	94.14
44.5	1,703,254	73,783	0.0433	0.9567	94.14
45.5	125,695		0.0000	1.0000	90.06
46.5					90.06

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 361.10 COLLECTION SEWERS - GRAVITY MAINS
ORIGINAL AND SMOOTH SURVIVOR CURVES

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 361.10 COLLECTION SEWERS - GRAVITY MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1915-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	123,698,865	1,489	0.0000	1.0000	100.00
0.5	80,968,134	1,744	0.0000	1.0000	100.00
1.5	71,427,735	349,743	0.0049	0.9951	100.00
2.5	61,491,291		0.0000	1.0000	99.51
3.5	47,985,505		0.0000	1.0000	99.51
4.5	43,496,282	26,093	0.0006	0.9994	99.51
5.5	34,622,702	11,064	0.0003	0.9997	99.45
6.5	36,236,717	10,556	0.0003	0.9997	99.42
7.5	44,473,440	0	0.0000	1.0000	99.39
8.5	44,403,805	13,334	0.0003	0.9997	99.39
9.5	42,579,956	1,180,167	0.0277	0.9723	99.36
10.5	27,257,562	886,763	0.0325	0.9675	96.60
11.5	23,041,413	10,064	0.0004	0.9996	93.46
12.5	15,696,984	13,300	0.0008	0.9992	93.42
13.5	13,197,516	82,522	0.0063	0.9937	93.34
14.5	9,898,866	187	0.0000	1.0000	92.76
15.5	8,175,329	367	0.0000	1.0000	92.75
16.5	11,005,722	1,374	0.0001	0.9999	92.75
17.5	22,668,123		0.0000	1.0000	92.74
18.5	22,367,436	144,378	0.0065	0.9935	92.74
19.5	21,841,271		0.0000	1.0000	92.14
20.5	10,429,000	56,430	0.0054	0.9946	92.14
21.5	13,494,984		0.0000	1.0000	91.64
22.5	12,095,717		0.0000	1.0000	91.64
23.5	13,846,891		0.0000	1.0000	91.64
24.5	14,182,481		0.0000	1.0000	91.64
25.5	19,071,002		0.0000	1.0000	91.64
26.5	16,170,692		0.0000	1.0000	91.64
27.5	36,060,280		0.0000	1.0000	91.64
28.5	35,923,542		0.0000	1.0000	91.64
29.5	33,683,971		0.0000	1.0000	91.64
30.5	8,391,683	866	0.0001	0.9999	91.64
31.5	8,167,272	21	0.0000	1.0000	91.63
32.5	8,027,418		0.0000	1.0000	91.63
33.5	7,266,714		0.0000	1.0000	91.63
34.5	5,540,059		0.0000	1.0000	91.63
35.5	3,406,034		0.0000	1.0000	91.63
36.5	3,951,146		0.0000	1.0000	91.63
37.5	4,287,296		0.0000	1.0000	91.63
38.5	4,273,219		0.0000	1.0000	91.63

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 361.10 COLLECTION SEWERS - GRAVITY MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,243,666		0.0000	1.0000	91.63
40.5	41,503,891	5,447	0.0001	0.9999	91.63
41.5	41,043,016	49	0.0000	1.0000	91.62
42.5	41,341,828		0.0000	1.0000	91.62
43.5	20,516,395		0.0000	1.0000	91.62
44.5	17,262,745	4,573	0.0003	0.9997	91.62
45.5	17,447,879		0.0000	1.0000	91.60
46.5	16,922,111	1,617	0.0001	0.9999	91.60
47.5	1,493,981	2,878	0.0019	0.9981	91.59
48.5	1,491,103	21,283	0.0143	0.9857	91.41
49.5	995,707	187	0.0002	0.9998	90.11
50.5	1,249,631		0.0000	1.0000	90.09
51.5	1,214,773		0.0000	1.0000	90.09
52.5	1,253,366	24,618	0.0196	0.9804	90.09
53.5	28,374,663		0.0000	1.0000	88.32
54.5	38,998,170		0.0000	1.0000	88.32
55.5	39,986,553		0.0000	1.0000	88.32
56.5	13,005,874		0.0000	1.0000	88.32
57.5	59,432,346		0.0000	1.0000	88.32
58.5	60,820,282	557	0.0000	1.0000	88.32
59.5	59,761,303	747	0.0000	1.0000	88.32
60.5	2,094,297	87,761	0.0419	0.9581	88.32
61.5	22,663,762	8	0.0000	1.0000	84.62
62.5	21,213,491	61	0.0000	1.0000	84.62
63.5	21,215,934	289	0.0000	1.0000	84.62
64.5	46,353		0.0000	1.0000	84.62
65.5	1,102,303		0.0000	1.0000	84.62
66.5	1,102,303	1,673	0.0015	0.9985	84.62
67.5	1,100,630	37,140	0.0337	0.9663	84.49
68.5	1,259,440		0.0000	1.0000	81.64
69.5	290,689		0.0000	1.0000	81.64
70.5	962,463	168	0.0002	0.9998	81.64
71.5	962,295	15,230	0.0158	0.9842	81.62
72.5	1,042,298	993	0.0010	0.9990	80.33
73.5	946,072	2,053	0.0022	0.9978	80.25
74.5	683,176	7,508	0.0110	0.9890	80.08
75.5	675,668	32,767	0.0485	0.9515	79.20
76.5	642,901	1,310	0.0020	0.9980	75.36
77.5	1,531,686	8,017	0.0052	0.9948	75.20
78.5	1,523,669	299,242	0.1964	0.8036	74.81

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 361.10 COLLECTION SEWERS - GRAVITY MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,224,427	291	0.0002	0.9998	60.12
80.5	1,522,508		0.0000	1.0000	60.10
81.5	632,413	2,303	0.0036	0.9964	60.10
82.5	648,868		0.0000	1.0000	59.89
83.5	648,868	31,252	0.0482	0.9518	59.89
84.5	601,981	10	0.0000	1.0000	57.00
85.5	722,814		0.0000	1.0000	57.00
86.5	722,814	13,485	0.0187	0.9813	57.00
87.5	709,329	153,014	0.2157	0.7843	55.94
88.5	556,315	264	0.0005	0.9995	43.87
89.5	329,027	4,352	0.0132	0.9868	43.85
90.5	306,175	11,276	0.0368	0.9632	43.27
91.5	294,898	11,132	0.0377	0.9623	41.68
92.5	283,767	1,273	0.0045	0.9955	40.10
93.5	282,494	4,366	0.0155	0.9845	39.92
94.5	278,128	221	0.0008	0.9992	39.31
95.5	277,906	1,967	0.0071	0.9929	39.27
96.5	275,939	42	0.0002	0.9998	39.00
97.5	3,804,626	42,906	0.0113	0.9887	38.99
98.5	3,761,720	15,091	0.0040	0.9960	38.55
99.5	3,616,599	191,754	0.0530	0.9470	38.40
100.5	3,424,846	6,012	0.0018	0.9982	36.36
101.5	96,405	5,167	0.0536	0.9464	36.30
102.5	91,238	2,967	0.0325	0.9675	34.35
103.5	88,271	309	0.0035	0.9965	33.23
104.5					33.12

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 361.20 MANHOLES
ORIGINAL AND SMOOTH SURVIVOR CURVES

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 361.20 MANHOLES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1938-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	14,379,651		0.0000	1.0000	100.00
0.5	10,176,887		0.0000	1.0000	100.00
1.5	10,661,285	0	0.0000	1.0000	100.00
2.5	11,952,425		0.0000	1.0000	100.00
3.5	12,083,028	911	0.0001	0.9999	100.00
4.5	7,585,455		0.0000	1.0000	99.99
5.5	5,573,639	6,667	0.0012	0.9988	99.99
6.5	4,589,383	27,566	0.0060	0.9940	99.87
7.5	4,569,090	10,961	0.0024	0.9976	99.27
8.5	5,066,097		0.0000	1.0000	99.03
9.5	5,304,644		0.0000	1.0000	99.03
10.5	5,838,060		0.0000	1.0000	99.03
11.5	5,353,439		0.0000	1.0000	99.03
12.5	4,555,554		0.0000	1.0000	99.03
13.5	4,114,028	12,188	0.0030	0.9970	99.03
14.5	2,635,311		0.0000	1.0000	98.74
15.5	2,105,291	0	0.0000	1.0000	98.74
16.5	2,247,105	472	0.0002	0.9998	98.74
17.5	2,934,821		0.0000	1.0000	98.72
18.5	2,849,242		0.0000	1.0000	98.72
19.5	2,782,656		0.0000	1.0000	98.72
20.5	2,425,509	0	0.0000	1.0000	98.72
21.5	1,772,096		0.0000	1.0000	98.72
22.5	970,343		0.0000	1.0000	98.72
23.5	1,299,611		0.0000	1.0000	98.72
24.5	1,741,110		0.0000	1.0000	98.72
25.5	2,636,710		0.0000	1.0000	98.72
26.5	3,361,749		0.0000	1.0000	98.72
27.5	3,450,899		0.0000	1.0000	98.72
28.5	3,240,536		0.0000	1.0000	98.72
29.5	2,574,979		0.0000	1.0000	98.72
30.5	1,538,799		0.0000	1.0000	98.72
31.5	1,635,548		0.0000	1.0000	98.72
32.5	1,551,747	13,277	0.0086	0.9914	98.72
33.5	1,328,056		0.0000	1.0000	97.88
34.5	1,038,030		0.0000	1.0000	97.88
35.5	1,093,592		0.0000	1.0000	97.88
36.5	1,326,879		0.0000	1.0000	97.88
37.5	1,450,927		0.0000	1.0000	97.88
38.5	1,304,196		0.0000	1.0000	97.88

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 361.20 MANHOLES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1938-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	994,944		0.0000	1.0000	97.88
40.5	2,263,935		0.0000	1.0000	97.88
41.5	2,043,826		0.0000	1.0000	97.88
42.5	2,216,232		0.0000	1.0000	97.88
43.5	2,406,018		0.0000	1.0000	97.88
44.5	2,040,304		0.0000	1.0000	97.88
45.5	2,008,665		0.0000	1.0000	97.88
46.5	1,708,150		0.0000	1.0000	97.88
47.5	301,817		0.0000	1.0000	97.88
48.5	301,817		0.0000	1.0000	97.88
49.5	170,327		0.0000	1.0000	97.88
50.5	201,568		0.0000	1.0000	97.88
51.5	166,180		0.0000	1.0000	97.88
52.5	172,781		0.0000	1.0000	97.88
53.5	1,995,623		0.0000	1.0000	97.88
54.5	1,827,036		0.0000	1.0000	97.88
55.5	1,951,871		0.0000	1.0000	97.88
56.5	131,436		0.0000	1.0000	97.88
57.5	10,950,272		0.0000	1.0000	97.88
58.5	10,950,272		0.0000	1.0000	97.88
59.5	10,825,437		0.0000	1.0000	97.88
60.5	89,564		0.0000	1.0000	97.88
61.5	89,564		0.0000	1.0000	97.88
62.5	89,564		0.0000	1.0000	97.88
63.5	89,564		0.0000	1.0000	97.88
64.5					97.88
65.5	100,437		0.0000		
66.5	100,437		0.0000		
67.5	123,426		0.0000		
68.5	167,059	22,989	0.1376		
69.5	43,633		0.0000		
70.5	84,331		0.0000		
71.5	84,331		0.0000		
72.5	90,699		0.0000		
73.5	84,331		0.0000		
74.5	43,633		0.0000		
75.5	43,633		0.0000		
76.5	43,633		0.0000		
77.5	306,691		0.0000		
78.5	306,691		0.0000		

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 361.20 MANHOLES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1938-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	306,691	1,171	0.0038		
80.5	263,058		0.0000		
81.5					

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 363.00 SERVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 363.00 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1929-2019 EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	10,615,796	0	0.0000	1.0000	100.00
0.5	10,038,138	0	0.0000	1.0000	100.00
1.5	9,510,472	60	0.0000	1.0000	100.00
2.5	8,790,677	5,668	0.0006	0.9994	100.00
3.5	8,679,530	421	0.0000	1.0000	99.93
4.5	7,932,683	12,635	0.0016	0.9984	99.93
5.5	6,966,530	2,890	0.0004	0.9996	99.77
6.5	8,411,000	31,963	0.0038	0.9962	99.73
7.5	8,278,555	65,894	0.0080	0.9920	99.35
8.5	8,313,922	64,649	0.0078	0.9922	98.56
9.5	8,351,147	42,617	0.0051	0.9949	97.79
10.5	6,470,010	87,729	0.0136	0.9864	97.29
11.5	6,246,021	19,892	0.0032	0.9968	95.98
12.5	5,858,877	0	0.0000	1.0000	95.67
13.5	4,698,450	4,942	0.0011	0.9989	95.67
14.5	4,095,435	871	0.0002	0.9998	95.57
15.5	3,284,377		0.0000	1.0000	95.55
16.5	3,511,888	0	0.0000	1.0000	95.55
17.5	3,953,464	0	0.0000	1.0000	95.55
18.5	3,909,166	55	0.0000	1.0000	95.55
19.5	3,630,733		0.0000	1.0000	95.55
20.5	3,925,137		0.0000	1.0000	95.55
21.5	3,646,749		0.0000	1.0000	95.55
22.5	3,395,484	87,997	0.0259	0.9741	95.55
23.5	3,780,922		0.0000	1.0000	93.07
24.5	4,115,954	497	0.0001	0.9999	93.07
25.5	5,003,579		0.0000	1.0000	93.06
26.5	5,176,777		0.0000	1.0000	93.06
27.5	4,635,070		0.0000	1.0000	93.06
28.5	4,421,930	209,578	0.0474	0.9526	93.06
29.5	3,596,999	92,585	0.0257	0.9743	88.65
30.5	2,947,708	80,733	0.0274	0.9726	86.37
31.5	2,783,645	51,927	0.0187	0.9813	84.00
32.5	2,491,265	1,241	0.0005	0.9995	82.43
33.5	2,228,511	4,871	0.0022	0.9978	82.39
34.5	1,965,612	8,461	0.0043	0.9957	82.21
35.5	1,925,423	503	0.0003	0.9997	81.86
36.5	1,973,278	167,021	0.0846	0.9154	81.84
37.5	1,839,375	192	0.0001	0.9999	74.91
38.5	1,657,395		0.0000	1.0000	74.90

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 363.00 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2019 EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,207,182		0.0000	1.0000	74.90
40.5	1,197,802	385	0.0003	0.9997	74.90
41.5	1,022,673	110,064	0.1076	0.8924	74.88
42.5	886,687		0.0000	1.0000	66.82
43.5	1,408,938		0.0000	1.0000	66.82
44.5	900,914		0.0000	1.0000	66.82
45.5	855,938		0.0000	1.0000	66.82
46.5	736,586		0.0000	1.0000	66.82
47.5	156,414		0.0000	1.0000	66.82
48.5	155,860		0.0000	1.0000	66.82
49.5	82,277		0.0000	1.0000	66.82
50.5	145,022		0.0000	1.0000	66.82
51.5	132,653		0.0000	1.0000	66.82
52.5	134,754	0	0.0000	1.0000	66.82
53.5	137,757		0.0000	1.0000	66.82
54.5	20,119		0.0000	1.0000	66.82
55.5	100,869		0.0000	1.0000	66.82
56.5	100,869		0.0000	1.0000	66.82
57.5	97,866		0.0000	1.0000	66.82
58.5	256,316		0.0000	1.0000	66.82
59.5	180,162	20	0.0001	0.9999	66.82
60.5	228,822		0.0000	1.0000	66.81
61.5	228,822	4,595	0.0201	0.9799	66.81
62.5	50,781		0.0000	1.0000	65.47
63.5	50,781	162	0.0032	0.9968	65.47
64.5					65.26
65.5	60,144		0.0000		
66.5	60,144		0.0000		
67.5	60,144		0.0000		
68.5	70,211		0.0000		
69.5	13,932	819	0.0588		
70.5	36,101		0.0000		
71.5	36,101	4,521	0.1252		
72.5	31,580	1,251	0.0396		
73.5	30,329	442	0.0146		
74.5	6,899	644	0.0933		
75.5	6,255		0.0000		
76.5	6,255		0.0000		
77.5	151,010		0.0000		
78.5	151,010		0.0000		

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

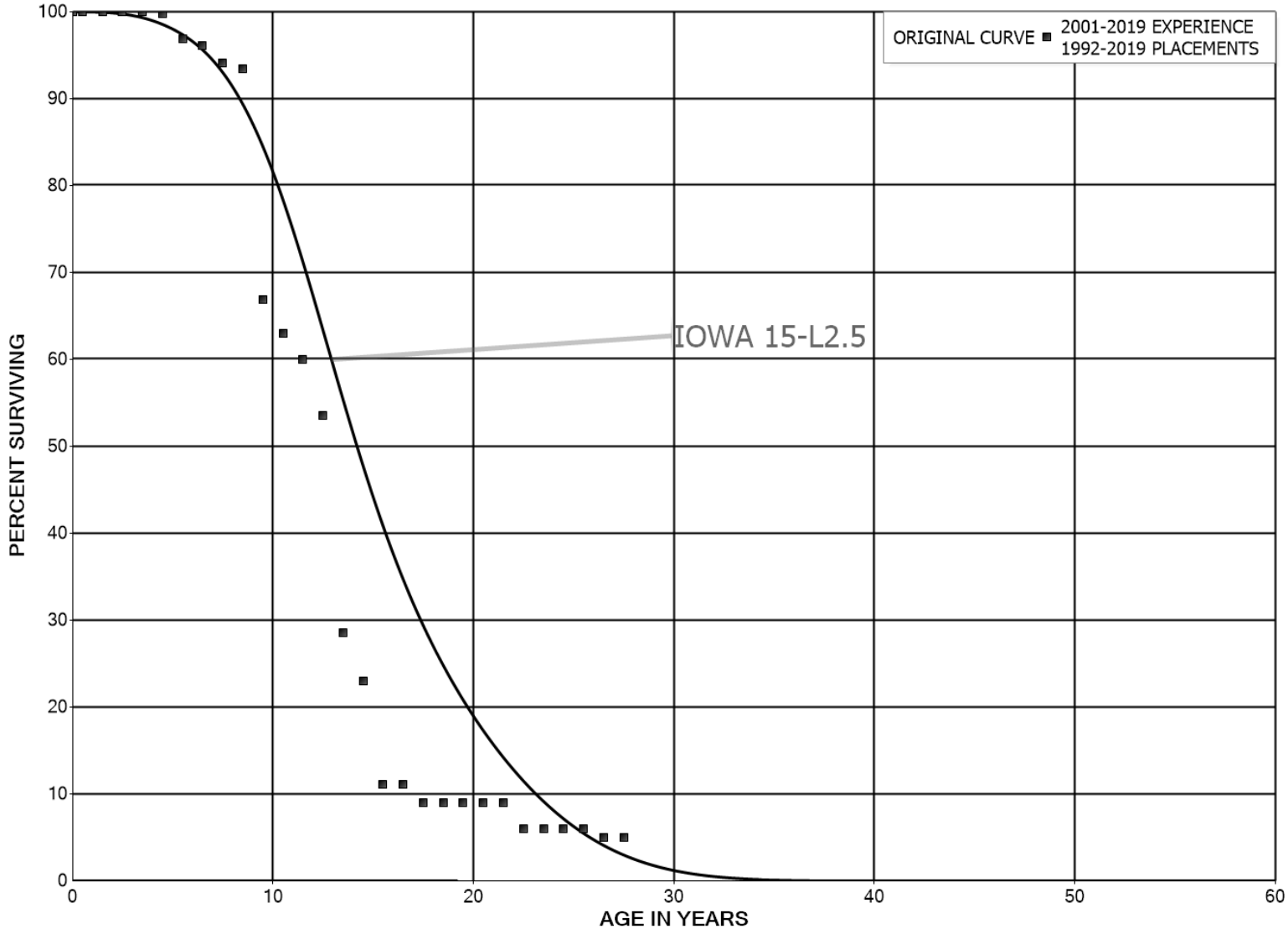
ACCOUNT 363.00 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2019 EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	151,010		0.0000		
80.5	144,755	1,628	0.0112		
81.5					
82.5	717		0.0000		
83.5	717		0.0000		
84.5	717		0.0000		
85.5	717		0.0000		
86.5	717		0.0000		
87.5	717		0.0000		
88.5	717		0.0000		
89.5	717		0.0000		
90.5					

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 364.00 FLOW MEASURING DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

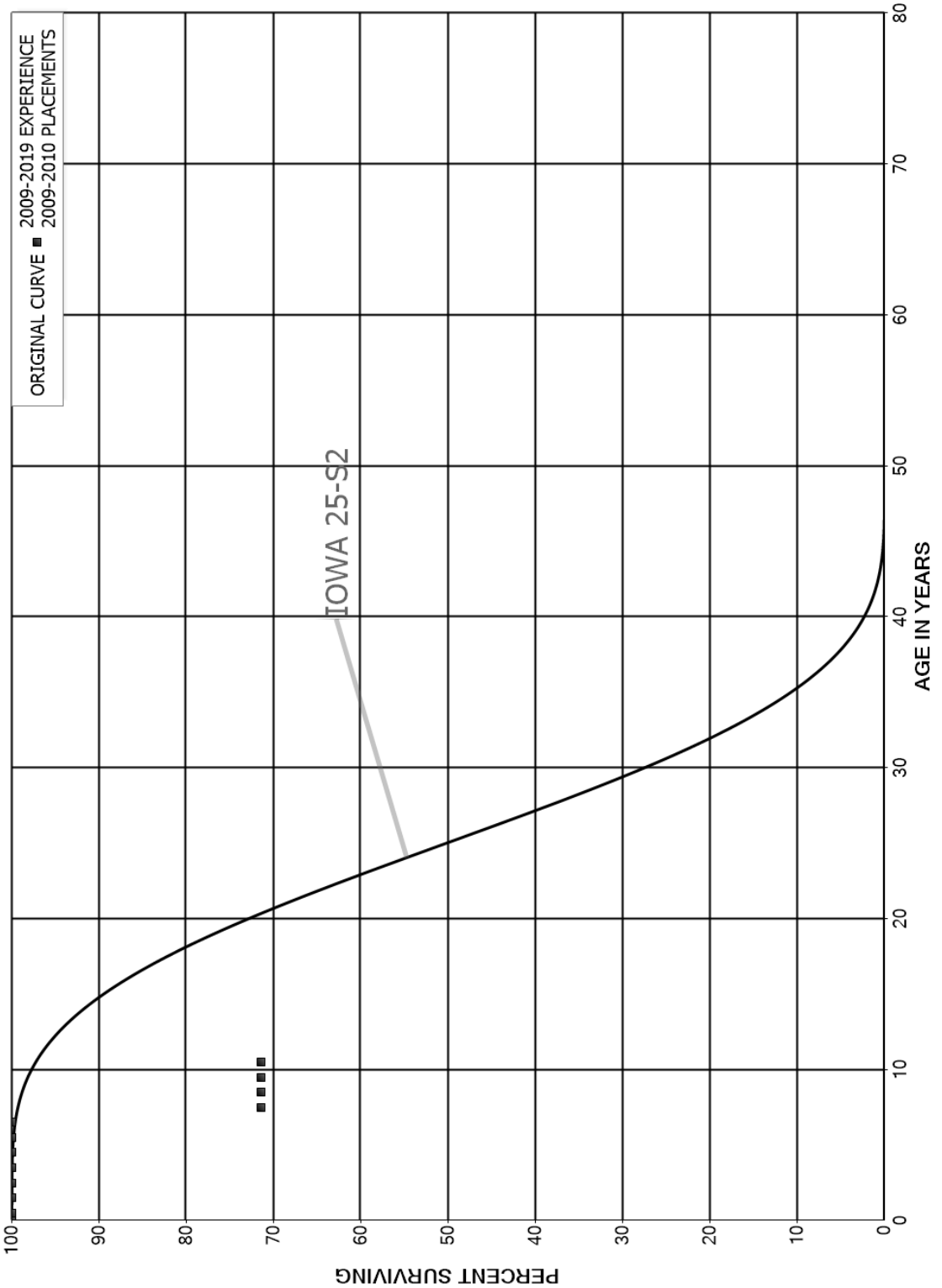
ACCOUNT 364.00 FLOW MEASURING DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1992-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,359,184		0.0000	1.0000	100.00
0.5	993,961		0.0000	1.0000	100.00
1.5	1,007,023		0.0000	1.0000	100.00
2.5	1,088,761		0.0000	1.0000	100.00
3.5	829,368	2,564	0.0031	0.9969	100.00
4.5	790,917	22,463	0.0284	0.9716	99.69
5.5	745,466	5,882	0.0079	0.9921	96.86
6.5	575,156	12,254	0.0213	0.9787	96.10
7.5	576,785	4,337	0.0075	0.9925	94.05
8.5	639,652	181,670	0.2840	0.7160	93.34
9.5	332,968	19,182	0.0576	0.9424	66.83
10.5	221,704	10,816	0.0488	0.9512	62.98
11.5	90,287	9,617	0.1065	0.8935	59.91
12.5	71,639	33,466	0.4671	0.5329	53.53
13.5	31,704	6,133	0.1934	0.8066	28.52
14.5	16,849	8,739	0.5187	0.4813	23.00
15.5	16,281		0.0000	1.0000	11.07
16.5	16,281	3,203	0.1967	0.8033	11.07
17.5	13,078		0.0000	1.0000	8.90
18.5	13,078		0.0000	1.0000	8.90
19.5	13,078		0.0000	1.0000	8.90
20.5	13,078		0.0000	1.0000	8.90
21.5	13,078	4,272	0.3266	0.6734	8.90
22.5	8,806		0.0000	1.0000	5.99
23.5	8,806		0.0000	1.0000	5.99
24.5	8,806		0.0000	1.0000	5.99
25.5	8,806	1,522	0.1728	0.8272	5.99
26.5	7,285		0.0000	1.0000	4.95
27.5					4.95

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 365.00 FLOW MEASURING INSTALLATIONS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 365.00 FLOW MEASURING INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 2009-2010 EXPERIENCE BAND 2009-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	20,918		0.0000	1.0000	100.00
0.5	20,918		0.0000	1.0000	100.00
1.5	20,918		0.0000	1.0000	100.00
2.5	20,918		0.0000	1.0000	100.00
3.5	20,918		0.0000	1.0000	100.00
4.5	20,918		0.0000	1.0000	100.00
5.5	20,918		0.0000	1.0000	100.00
6.5	20,918	5,980	0.2859	0.7141	100.00
7.5	14,938		0.0000	1.0000	71.41
8.5	14,938		0.0000	1.0000	71.41
9.5	14,938		0.0000	1.0000	71.41
10.5					71.41

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 370.00 RECEIVING WELLS
ORIGINAL AND SMOOTH SURVIVOR CURVES

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 370.00 RECEIVING WELLS

ORIGINAL LIFE TABLE

PLACEMENT BAND 2007-2019 EXPERIENCE BAND 2007-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	121,180		0.0000	1.0000	100.00
0.5	111,148		0.0000	1.0000	100.00
1.5	111,148		0.0000	1.0000	100.00
2.5	132,949		0.0000	1.0000	100.00
3.5	132,949		0.0000	1.0000	100.00
4.5	132,949		0.0000	1.0000	100.00
5.5	132,949		0.0000	1.0000	100.00
6.5	99,482		0.0000	1.0000	100.00
7.5	99,482		0.0000	1.0000	100.00
8.5	99,482		0.0000	1.0000	100.00
9.5	99,482		0.0000	1.0000	100.00
10.5	7,370		0.0000	1.0000	100.00
11.5	7,370	1,109	0.1505	0.8495	100.00
12.5					84.95

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 371.00 PUMPING EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 371.00 PUMPING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1960-2019 EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	13,928,914		0.0000	1.0000	100.00
0.5	8,653,630	5,419	0.0006	0.9994	100.00
1.5	11,021,964	12,306	0.0011	0.9989	99.94
2.5	10,781,219	12,096	0.0011	0.9989	99.83
3.5	9,453,412	44,345	0.0047	0.9953	99.71
4.5	6,817,321	23,246	0.0034	0.9966	99.25
5.5	5,785,361	27,560	0.0048	0.9952	98.91
6.5	5,413,591	148,677	0.0275	0.9725	98.44
7.5	3,768,518	126,794	0.0336	0.9664	95.73
8.5	3,446,810	160,001	0.0464	0.9536	92.51
9.5	2,549,487	73,710	0.0289	0.9711	88.22
10.5	1,455,129	50,056	0.0344	0.9656	85.67
11.5	1,043,502	7,445	0.0071	0.9929	82.72
12.5	1,137,255	10,025	0.0088	0.9912	82.13
13.5	837,345	14,096	0.0168	0.9832	81.41
14.5	784,395		0.0000	1.0000	80.04
15.5	677,887		0.0000	1.0000	80.04
16.5	534,434	3,610	0.0068	0.9932	80.04
17.5	610,401	101	0.0002	0.9998	79.50
18.5	664,971	1,413	0.0021	0.9979	79.48
19.5	663,558	41,426	0.0624	0.9376	79.31
20.5	588,736	9,514	0.0162	0.9838	74.36
21.5	638,927	11,409	0.0179	0.9821	73.16
22.5	599,786		0.0000	1.0000	71.85
23.5	517,501	33,177	0.0641	0.9359	71.85
24.5	484,324	31,555	0.0652	0.9348	67.25
25.5	497,723	62,415	0.1254	0.8746	62.87
26.5	428,133		0.0000	1.0000	54.98
27.5	312,603	8,673	0.0277	0.9723	54.98
28.5	241,647	17,595	0.0728	0.9272	53.46
29.5	235,281		0.0000	1.0000	49.56
30.5	280,168		0.0000	1.0000	49.56
31.5	280,168	57,666	0.2058	0.7942	49.56
32.5	222,502	2,887	0.0130	0.9870	39.36
33.5	140,599	3,932	0.0280	0.9720	38.85
34.5	136,159	7,170	0.0527	0.9473	37.77
35.5	183,946		0.0000	1.0000	35.78
36.5	183,946	7,008	0.0381	0.9619	35.78
37.5	176,938		0.0000	1.0000	34.41
38.5	127,299	8,408	0.0660	0.9340	34.41

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

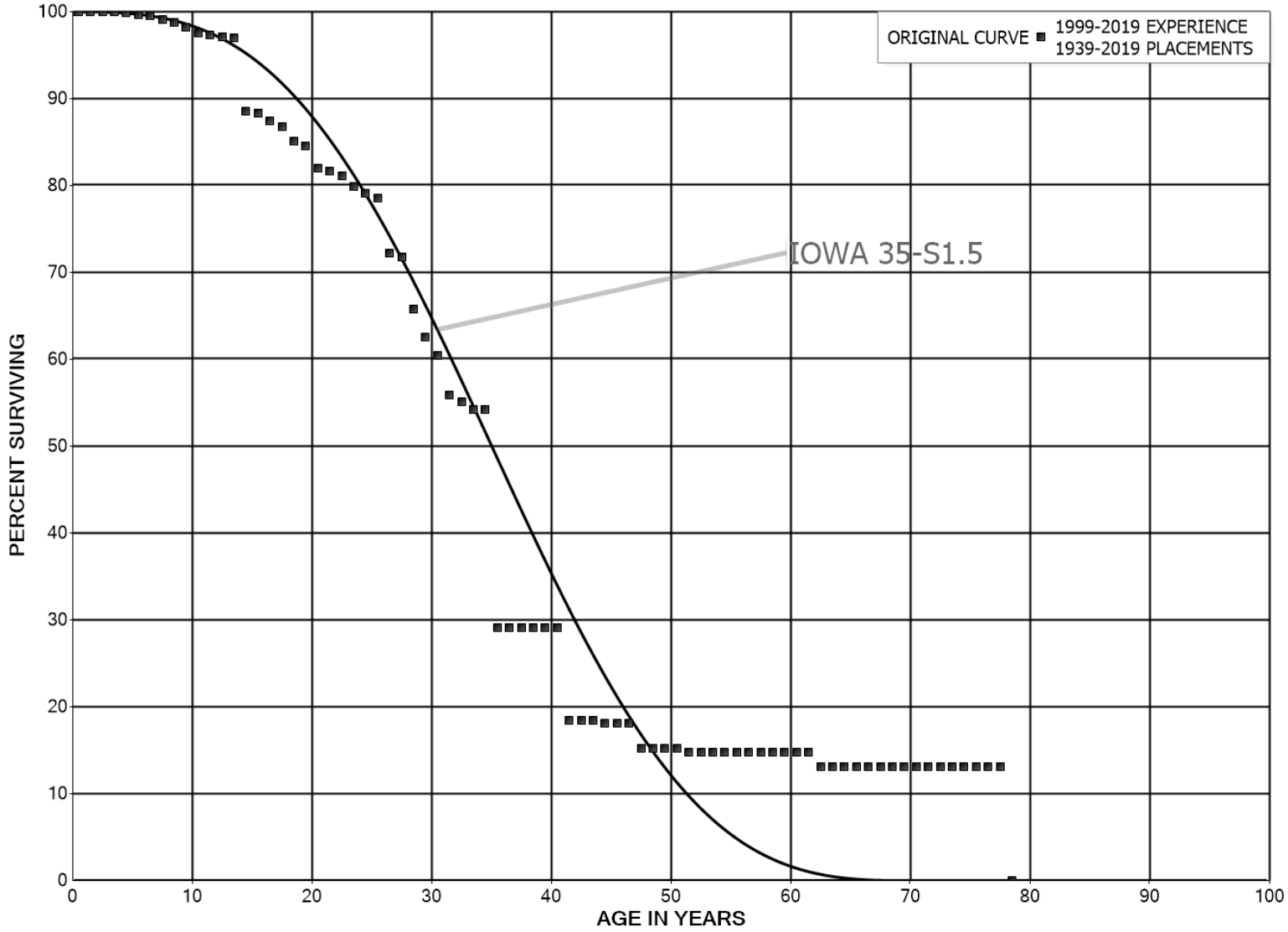
ACCOUNT 371.00 PUMPING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1960-2019 EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	128,004	9,910	0.0774	0.9226	32.14
40.5	140,361	56,891	0.4053	0.5947	29.65
41.5	83,470		0.0000	1.0000	17.63
42.5	83,470	6,122	0.0733	0.9267	17.63
43.5	28,842		0.0000	1.0000	16.34
44.5	28,842		0.0000	1.0000	16.34
45.5	28,842	860	0.0298	0.9702	16.34
46.5	27,983		0.0000	1.0000	15.85
47.5	21,408		0.0000	1.0000	15.85
48.5	5,141		0.0000	1.0000	15.85
49.5	5,141	2,187	0.4255	0.5745	15.85
50.5	2,953	2,953	1.0000		9.11
51.5					

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 380.00 TREATMENT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 380.00 TREATMENT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1939-2019 EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	52,484,979		0.0000	1.0000	100.00
0.5	52,338,297		0.0000	1.0000	100.00
1.5	64,377,580	1,853	0.0000	1.0000	100.00
2.5	61,280,085	2,456	0.0000	1.0000	100.00
3.5	56,645,719	97,216	0.0017	0.9983	99.99
4.5	44,542,853	95,360	0.0021	0.9979	99.82
5.5	39,192,994	29,279	0.0007	0.9993	99.61
6.5	37,993,990	195,343	0.0051	0.9949	99.53
7.5	37,038,634	104,008	0.0028	0.9972	99.02
8.5	38,046,057	237,211	0.0062	0.9938	98.74
9.5	28,856,102	179,693	0.0062	0.9938	98.13
10.5	11,015,164	26,343	0.0024	0.9976	97.52
11.5	15,100,040	30,352	0.0020	0.9980	97.28
12.5	16,280,292	28,816	0.0018	0.9982	97.09
13.5	16,807,417	1,468,058	0.0873	0.9127	96.92
14.5	14,676,816	22,218	0.0015	0.9985	88.45
15.5	11,808,330	121,942	0.0103	0.9897	88.32
16.5	11,627,778	92,492	0.0080	0.9920	87.41
17.5	12,550,432	231,211	0.0184	0.9816	86.71
18.5	10,724,551	78,054	0.0073	0.9927	85.11
19.5	10,812,422	322,982	0.0299	0.9701	84.49
20.5	9,468,414	37,906	0.0040	0.9960	81.97
21.5	9,609,732	62,020	0.0065	0.9935	81.64
22.5	9,543,450	153,592	0.0161	0.9839	81.11
23.5	9,334,263	87,607	0.0094	0.9906	79.81
24.5	9,070,811	59,133	0.0065	0.9935	79.06
25.5	8,792,217	707,485	0.0805	0.9195	78.54
26.5	4,703,706	32,521	0.0069	0.9931	72.22
27.5	4,778,474	397,707	0.0832	0.9168	71.72
28.5	6,059,797	298,086	0.0492	0.9508	65.75
29.5	6,184,153	215,062	0.0348	0.9652	62.52
30.5	5,152,304	387,965	0.0753	0.9247	60.35
31.5	5,356,247	72,674	0.0136	0.9864	55.80
32.5	3,421,800	52,448	0.0153	0.9847	55.05
33.5	2,753,091		0.0000	1.0000	54.20
34.5	2,272,767	1,055,181	0.4643	0.5357	54.20
35.5	635,826		0.0000	1.0000	29.04
36.5	779,480		0.0000	1.0000	29.04
37.5	801,627		0.0000	1.0000	29.04
38.5	778,140		0.0000	1.0000	29.04

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 380.00 TREATMENT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1939-2019 EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	778,140	411	0.0005	0.9995	29.04
40.5	777,730	285,407	0.3670	0.6330	29.02
41.5	15,823,498		0.0000	1.0000	18.37
42.5	15,823,498		0.0000	1.0000	18.37
43.5	15,823,498	268,317	0.0170	0.9830	18.37
44.5	515,644		0.0000	1.0000	18.06
45.5	515,644		0.0000	1.0000	18.06
46.5	371,038	60,316	0.1626	0.8374	18.06
47.5	288,575		0.0000	1.0000	15.12
48.5	288,575		0.0000	1.0000	15.12
49.5	288,575		0.0000	1.0000	15.12
50.5	288,575	6,818	0.0236	0.9764	15.12
51.5	281,757	315	0.0011	0.9989	14.77
52.5	107,182		0.0000	1.0000	14.75
53.5	107,182	462	0.0043	0.9957	14.75
54.5	23,321		0.0000	1.0000	14.69
55.5	23,321		0.0000	1.0000	14.69
56.5	298,010		0.0000	1.0000	14.69
57.5	298,010		0.0000	1.0000	14.69
58.5	298,010		0.0000	1.0000	14.69
59.5	25,215		0.0000	1.0000	14.69
60.5	25,215		0.0000	1.0000	14.69
61.5	25,215	2,761	0.1095	0.8905	14.69
62.5	1,894		0.0000	1.0000	13.08
63.5	1,894		0.0000	1.0000	13.08
64.5	1,894		0.0000	1.0000	13.08
65.5	1,894		0.0000	1.0000	13.08
66.5	1,894		0.0000	1.0000	13.08
67.5	1,894		0.0000	1.0000	13.08
68.5	1,894		0.0000	1.0000	13.08
69.5	1,894		0.0000	1.0000	13.08
70.5	1,894		0.0000	1.0000	13.08
71.5	1,894		0.0000	1.0000	13.08
72.5	1,894		0.0000	1.0000	13.08
73.5	1,894		0.0000	1.0000	13.08
74.5	1,894		0.0000	1.0000	13.08
75.5	1,894		0.0000	1.0000	13.08
76.5	1,894		0.0000	1.0000	13.08
77.5	1,894	1,894	1.0000		13.08
78.5					

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 381.00 PLANT SEWERS
ORIGINAL AND SMOOTH SURVIVOR CURVES

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 381.00 PLANT SEWERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 2008-2016 EXPERIENCE BAND 2009-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,524,134		0.0000	1.0000	100.00
0.5	6,227,961		0.0000	1.0000	100.00
1.5	6,227,961		0.0000	1.0000	100.00
2.5	6,227,961		0.0000	1.0000	100.00
3.5	6,182,721		0.0000	1.0000	100.00
4.5	6,175,263		0.0000	1.0000	100.00
5.5	5,940,945		0.0000	1.0000	100.00
6.5	5,940,945	13,300	0.0022	0.9978	100.00
7.5	5,925,961	2,120	0.0004	0.9996	99.78
8.5	5,917,243		0.0000	1.0000	99.74
9.5	4,729,279		0.0000	1.0000	99.74
10.5	294,412		0.0000	1.0000	99.74
11.5					99.74

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 382.00 OUTFALL SEWER LINES
ORIGINAL AND SMOOTH SURVIVOR CURVES

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 382.00 OUTFALL SEWER LINES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1975-2019 EXPERIENCE BAND 2005-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,700,716		0.0000	1.0000	100.00
0.5	1,605,061		0.0000	1.0000	100.00
1.5	360,675		0.0000	1.0000	100.00
2.5	355,425		0.0000	1.0000	100.00
3.5	355,425		0.0000	1.0000	100.00
4.5	355,425		0.0000	1.0000	100.00
5.5	255,003		0.0000	1.0000	100.00
6.5	264,243		0.0000	1.0000	100.00
7.5	265,939		0.0000	1.0000	100.00
8.5	265,939		0.0000	1.0000	100.00
9.5	238,111		0.0000	1.0000	100.00
10.5	212,060		0.0000	1.0000	100.00
11.5	244,789	6	0.0000	1.0000	100.00
12.5	244,783		0.0000	1.0000	100.00
13.5	43,666		0.0000	1.0000	100.00
14.5	34,425		0.0000	1.0000	100.00
15.5	32,729		0.0000	1.0000	100.00
16.5	32,729		0.0000	1.0000	100.00
17.5	32,729		0.0000	1.0000	100.00
18.5	32,729		0.0000	1.0000	100.00
19.5	32,729		0.0000	1.0000	100.00
20.5	32,729		0.0000	1.0000	100.00
21.5	202,476		0.0000	1.0000	100.00
22.5	202,476		0.0000	1.0000	100.00
23.5	202,476		0.0000	1.0000	100.00
24.5	202,476		0.0000	1.0000	100.00
25.5	202,476		0.0000	1.0000	100.00
26.5					100.00
27.5					
28.5					
29.5					
30.5					
31.5					
32.5					
33.5					
34.5					
35.5					
36.5	4,984		0.0000		
37.5	4,984		0.0000		
38.5	4,984		0.0000		

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 382.00 OUTFALL SEWER LINES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1975-2019 EXPERIENCE BAND 2005-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,984		0.0000		
40.5	4,984		0.0000		
41.5	4,984		0.0000		
42.5	4,984		0.0000		
43.5	4,984		0.0000		
44.5					

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 389.10 OTHER PLANT AND MISCELLANEOUS EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 389.10 OTHER PLANT AND MISCELLANEOUS EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 2000-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	737,756		0.0000	1.0000	100.00
0.5	437,340		0.0000	1.0000	100.00
1.5	405,165		0.0000	1.0000	100.00
2.5	4,547,918		0.0000	1.0000	100.00
3.5	4,547,918		0.0000	1.0000	100.00
4.5	4,547,918	2,997	0.0007	0.9993	100.00
5.5	4,544,921		0.0000	1.0000	99.93
6.5	393,353		0.0000	1.0000	99.93
7.5	393,353		0.0000	1.0000	99.93
8.5	281,642		0.0000	1.0000	99.93
9.5	8,492		0.0000	1.0000	99.93
10.5	8,492	8,492	1.0000		99.93
11.5					

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 391.00 TRANSPORTATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

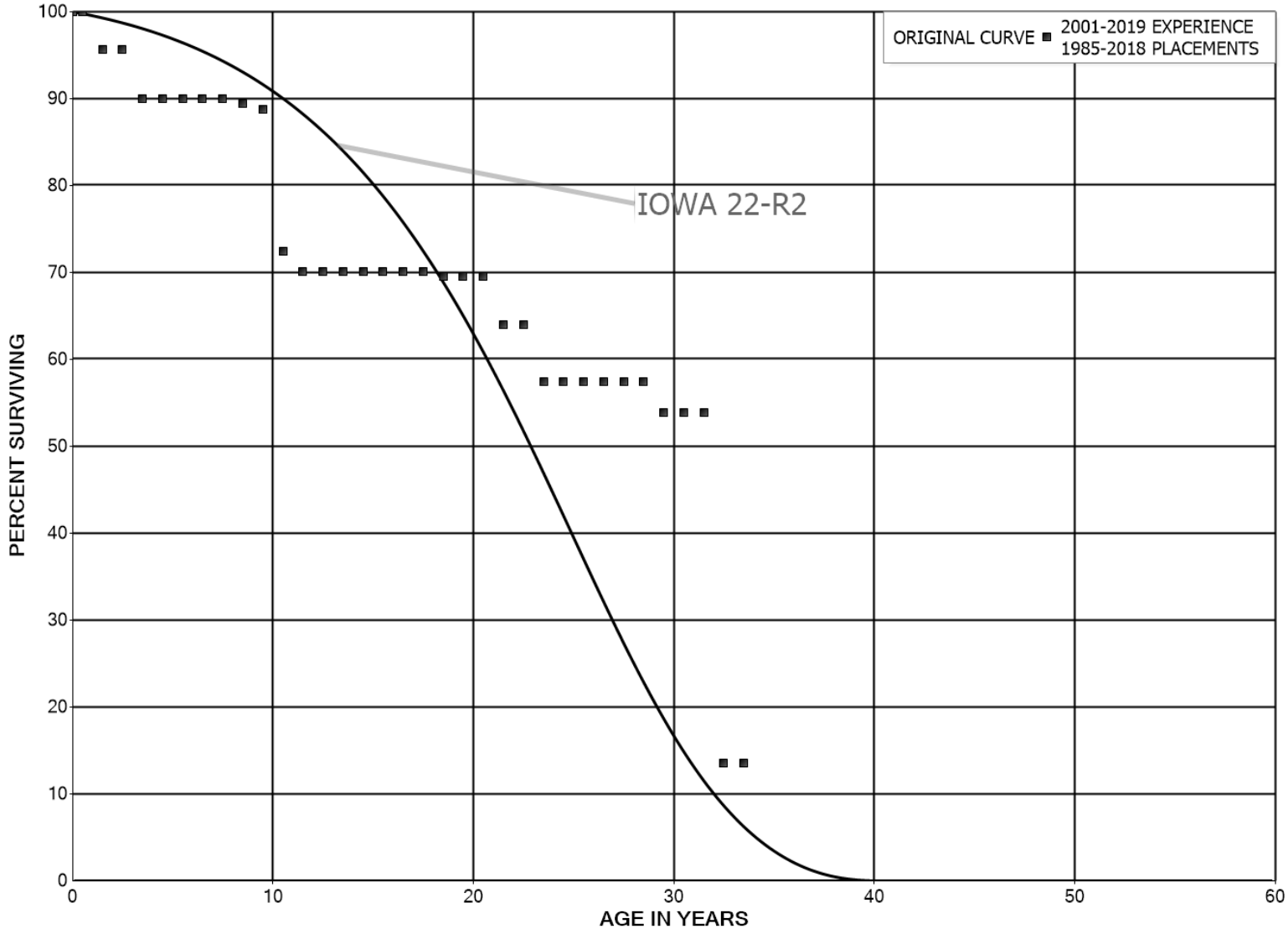
ACCOUNT 391.00 TRANSPORTATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1976-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,168,919		0.0000	1.0000	100.00
0.5	3,692,372		0.0000	1.0000	100.00
1.5	1,458,511	14,523	0.0100	0.9900	100.00
2.5	2,332,879		0.0000	1.0000	99.00
3.5	2,514,168		0.0000	1.0000	99.00
4.5	1,930,107		0.0000	1.0000	99.00
5.5	1,664,209		0.0000	1.0000	99.00
6.5	1,677,203	32,676	0.0195	0.9805	99.00
7.5	1,535,566		0.0000	1.0000	97.08
8.5	1,373,777	8,793	0.0064	0.9936	97.08
9.5	1,545,830	87,008	0.0563	0.9437	96.45
10.5	879,899	61,030	0.0694	0.9306	91.03
11.5	743,329	174,600	0.2349	0.7651	84.71
12.5	440,822	40,215	0.0912	0.9088	64.81
13.5	348,542	79,500	0.2281	0.7719	58.90
14.5	276,542	75,000	0.2712	0.7288	45.47
15.5	195,354	117,872	0.6034	0.3966	33.14
16.5	51,900	20,700	0.3988	0.6012	13.14
17.5	31,200		0.0000	1.0000	7.90
18.5	32,855		0.0000	1.0000	7.90
19.5	32,855	23,700	0.7214	0.2786	7.90
20.5	9,155		0.0000	1.0000	2.20
21.5	9,155		0.0000	1.0000	2.20
22.5	9,155		0.0000	1.0000	2.20
23.5	9,155		0.0000	1.0000	2.20
24.5	14,155		0.0000	1.0000	2.20
25.5	14,155		0.0000	1.0000	2.20
26.5	14,155		0.0000	1.0000	2.20
27.5	14,155	5,000	0.3532	0.6468	2.20
28.5	9,155	9,155	1.0000		1.42
29.5					

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 395.00 POWER OPERATED EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 395.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1985-2018 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	192,967		0.0000	1.0000	100.00
0.5	192,967	8,551	0.0443	0.9557	100.00
1.5	127,706		0.0000	1.0000	95.57
2.5	255,380	14,864	0.0582	0.9418	95.57
3.5	324,176		0.0000	1.0000	90.01
4.5	885,603		0.0000	1.0000	90.01
5.5	967,489		0.0000	1.0000	90.01
6.5	1,410,131		0.0000	1.0000	90.01
7.5	1,250,710	8,033	0.0064	0.9936	90.01
8.5	871,073	6,988	0.0080	0.9920	89.43
9.5	536,633	98,717	0.1840	0.8160	88.71
10.5	191,853	6,125	0.0319	0.9681	72.39
11.5	137,458		0.0000	1.0000	70.08
12.5	190,308		0.0000	1.0000	70.08
13.5	169,091		0.0000	1.0000	70.08
14.5	169,091		0.0000	1.0000	70.08
15.5	169,587		0.0000	1.0000	70.08
16.5	190,470		0.0000	1.0000	70.08
17.5	117,685	875	0.0074	0.9926	70.08
18.5	116,810		0.0000	1.0000	69.56
19.5	116,810		0.0000	1.0000	69.56
20.5	124,335	9,999	0.0804	0.9196	69.56
21.5	124,336		0.0000	1.0000	63.97
22.5	124,336	12,782	0.1028	0.8972	63.97
23.5	111,554		0.0000	1.0000	57.39
24.5	111,554		0.0000	1.0000	57.39
25.5	111,554		0.0000	1.0000	57.39
26.5	18,021		0.0000	1.0000	57.39
27.5	8,021		0.0000	1.0000	57.39
28.5	8,021	496	0.0618	0.9382	57.39
29.5	30,053		0.0000	1.0000	53.84
30.5	30,053		0.0000	1.0000	53.84
31.5	30,053	22,528	0.7496	0.2504	53.84
32.5	7,525		0.0000	1.0000	13.48
33.5					13.48

PART VII. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1928	3,793,441	277,385	3,516,056	3,516,056	1.7
1930	480,909	480,909		3,516,056	1.7
1935	4,709,430	822,281	3,887,149	7,403,205	3.6
1945	2,359,293	599,100	1,760,193	9,163,398	4.4
1954	1,426,729	95,903	1,330,826	10,494,224	5.1
1955	4,590,238	284,990	4,305,248	14,799,472	7.2
1960	6,651,506	407,209	6,244,297	21,043,769	10.2
1963	1,141,795	74,174	1,067,621	22,111,390	10.7
1964	3,779,576	393,071	3,386,505	25,497,895	12.3
1965	2,254,691	136,608	2,118,083	27,615,978	13.4
1966	362,960	57,655	305,305	27,921,283	13.5
1967	489,089	29,734	459,355	28,380,638	13.7
1969	159,625	5,474	154,151	28,534,789	13.8
1970	2,196,263	134,949	2,061,314	30,596,103	14.8
1972	345,645	25,859	319,786	30,915,889	14.9
1973	95,622	5,804	89,818	31,005,707	15.0
1974	3,489	170	3,319	31,009,026	15.0
1979	18,352,353	1,029,824	17,322,529	48,331,555	23.4
1980	38,076,446	1,921,229	36,155,217	84,486,772	40.8
1981	1,890,284	238,775	1,651,509	86,138,281	41.6
1982	21,158,228	2,051,523	19,106,705	105,244,986	50.9
1985	86,309	6,428	79,881	105,324,867	50.9
1986	104,961	4,839	100,122	105,424,989	51.0
1991	365,512	43,257	322,255	105,747,244	51.1
1992	414,720	35,691	379,029	106,126,273	51.3
1993	3,747,932	418,087	3,329,845	109,456,118	52.9
1994	833,400	30,676	802,724	110,258,842	53.3
1995	91,800	3,487	88,313	110,347,155	53.3
1997	280,246	22,317	257,929	110,605,084	53.5
1998	544,670	78,067	466,603	111,071,687	53.7
1999	1,294,756	202,335	1,092,421	112,164,108	54.2
2000	1,041,555	99,996	941,559	113,105,667	54.7
2001	470,409	39,106	431,303	113,536,970	54.9
2002	1,202,254	29,449	1,172,805	114,709,775	55.5
2003	1,281,821	86,849	1,194,972	115,904,747	56.0
2004	1,139,813	68,588	1,071,225	116,975,972	56.6
2005	443,557	18,471	425,086	117,401,058	56.8
2006	379,755	10,645	369,110	117,770,168	56.9
2007	5,968,856	122,532	5,846,324	123,616,492	59.8
2008	234,630	7,764	226,866	123,843,358	59.9
2009	440,209	19,091	421,118	124,264,476	60.1
2010	1,020,840	46,646	974,194	125,238,670	60.5
2011	3,818,520	279,383	3,539,137	128,777,807	62.3
2012	6,808,625	148,593	6,660,032	135,437,839	65.5

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
2013	31,182,478	1,283,034	29,899,444	165,337,283	79.9
2014	16,842,425	668,667	16,173,758	181,511,041	87.8
2015	231,399	15,642	215,757	181,726,798	87.9
2016	1,949,060	60,907	1,888,153	183,614,951	88.8
2017	185,527	9,642	175,885	183,790,836	88.9
2018	1,945,427	61,043	1,884,384	185,675,220	89.8
2019	8,004,323	361,122	7,643,201	193,318,421	93.5
2020	504,925	17,478	487,447	193,805,868	93.7
2021	2,931,967	109,939	2,822,028	196,627,896	95.1
2022	1,177,666	27,676	1,149,990	197,777,886	95.6
2023	1,009,917	21,516	988,401	198,766,287	96.1
2024	2,623,211	56,031	2,567,180	201,333,467	97.3
2025	1,263,791	11,746	1,252,045	202,585,512	97.9
2026	4,277,620	19,683	4,257,937	206,843,449	100.0
SUBTOTAL	220,462,498	13,619,049	206,843,449		
NONDEPRECIABLE	13,283,700		13,283,700		
TOTAL	233,746,198	13,619,049	220,127,149		

NET UTILITY PLANT IN SERVICE

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 354.20 STRUCTURES AND IMPROVEMENTS - COLLECTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
2026	465,513.27	3,072	4,236	461,277	37.77	12,213
	465,513.27	3,072	4,236	461,277		12,213

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 37.8 2.62

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 354.30 STRUCTURES AND IMPROVEMENTS - SPP

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0						
NET SALVAGE PERCENT.. 0						
1964	699,951.35	551,142	74,908	625,043	16.74	37,338
1969	27,685.26	20,830	2,831	24,854	18.76	1,325
1972	5,390.11	3,958	538	4,852	19.53	248
1979	312,467.50	212,947	28,943	283,524	21.97	12,905
1980	1,925,421.49	1,293,113	175,752	1,749,669	22.49	77,798
1981	1,006,124.74	670,079	91,073	915,052	22.57	40,543
1992	367,539.24	207,439	28,194	339,345	26.24	12,932
1999	101,094.83	49,405	6,715	94,380	28.25	3,341
2005	55,968.06	23,036	3,131	52,837	30.02	1,760
2010	464,545.22	156,830	21,315	443,230	31.39	14,120
2012	94,838.48	28,945	3,934	90,904	31.87	2,852
2013	22,305,947.27	6,437,496	874,947	21,431,000	32.05	668,674
2014	8,206,912.04	2,225,715	302,507	7,904,405	32.25	245,098
2016	592,801.05	138,715	18,853	573,948	32.74	17,530
2018	792,190.90	154,002	20,931	771,260	33.15	23,266
2023	9,247.84	757	103	9,145	33.63	272
	36,968,125.38	12,174,409	1,654,675	35,313,450		1,160,002

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.4 3.14

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 354.40 STRUCTURES AND IMPROVEMENTS - TDP

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0						
NET SALVAGE PERCENT.. 0						
1964	535,164.61	421,389	30,023	505,142	16.74	30,176
1965	1,945,016.40	1,518,669	108,201	1,836,815	17.12	107,291
1982	12,187,003.00	7,989,799	569,254	11,617,749	23.11	502,715
1993	445,465.16	246,966	17,596	427,869	26.52	16,134
1994	220,388.44	119,891	8,542	211,846	26.82	7,899
1995	91,800.02	48,948	3,487	88,313	27.14	3,254
2007	156,375.15	60,017	4,276	152,099	30.50	4,987
2011	840,813.68	271,162	19,320	821,494	31.51	26,071
2016	14,574.90	3,411	243	14,332	32.74	438
2017	164,519.97	35,240	2,511	162,009	33.02	4,906
2019	360,662.79	62,611	4,461	356,202	33.32	10,690
2022	54,845.32	5,836	416	54,429	33.59	1,620
2023	236,710.97	19,387	1,381	235,330	33.63	6,998
2024	9,360.58	524	37	9,324	33.71	277
2025	5,735.27	166	12	5,723	33.48	171
	17,268,436.26	10,804,016	769,760	16,498,676		723,627

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.8 4.19

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 354.70 STRUCTURES AND IMPROVEMENTS - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S1						
NET SALVAGE PERCENT.. 0						
1966	149,324.09	143,351	16,160	133,164	2.50	53,266
1982	1,245,413.24	1,068,565	120,459	1,124,954	7.28	154,527
2003	634,129.87	390,878	44,063	590,067	14.31	41,235
2011	1,029,041.52	470,786	53,071	975,971	17.79	54,861
2012	723,884.30	314,166	35,416	688,468	18.26	37,704
2013	2,174,732.42	890,553	100,391	2,074,341	18.75	110,632
2015	123,299.61	44,080	4,969	118,331	19.77	5,985
2016	137,968.40	45,530	5,133	132,835	20.30	6,544
2020	9,169.51	1,915	216	8,954	22.74	394
2021	1,055,309.84	185,735	20,938	1,034,372	23.41	44,185
2023	54,934.10	5,916	667	54,267	24.86	2,183
2024	58,548.84	4,227	476	58,073	25.70	2,260
2025	30,537.24	1,109	125	30,412	26.55	1,145
2026	321,511.39	2,926	330	321,181	27.22	11,799
	7,747,804.37	3,569,737	402,414	7,345,390		526,720

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.9 6.80

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 355.00 POWER GENERATING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S0.5						
NET SALVAGE PERCENT.. 0						
1999	15,782.30	10,440	1,628	14,154	13.82	1,024
2000	52,360.25	33,898	5,287	47,073	14.16	3,324
2001	346,845.16	219,380	34,220	312,625	14.53	21,516
2005	41,623.25	23,688	3,695	37,928	15.90	2,385
2010	15,509.83	7,345	1,146	14,364	17.78	808
2013	621,166.53	252,753	39,425	581,742	18.95	30,699
2014	40,215.83	15,395	2,401	37,815	19.35	1,954
2016	74,060.67	24,588	3,835	70,226	20.12	3,490
2018	28,901.95	7,977	1,244	27,658	20.99	1,318
2021	63,989.80	11,774	1,837	62,153	22.17	2,803
2023	11,610.76	1,341	209	11,402	22.97	496
	1,312,066.33	608,579	94,927	1,217,139		69,817

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.4 5.32

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 360.10 COLLECTION SEWERS - FORCE MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
1964	17,896.31	13,426	524	17,372	20.64	842
1969	43,735.32	31,161	1,217	42,518	23.00	1,849
1979	1,160,481.90	714,509	27,896	1,132,586	29.34	38,602
1980	3,297,197.01	1,986,891	77,571	3,219,626	30.34	106,118
2005	120,689.76	36,750	1,435	119,255	47.97	2,486
2010	48,159.59	11,327	442	47,718	52.03	917
2013	2,816,323.60	541,861	21,155	2,795,169	54.57	51,222
2016	85,454.40	12,818	500	84,954	56.67	1,499
2018	197,446.89	23,852	931	196,516	58.23	3,375
2023	76,315.55	3,526	138	76,178	61.94	1,230
2024	435,613.23	13,504	527	435,086	62.52	6,959
2025	135,260.74	2,124	83	135,178	62.69	2,156
2026	3,606.01	14	1	3,605	62.64	58
	8,438,180.31	3,391,763	132,420	8,305,760		217,313

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 38.2 2.58

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 361.10 COLLECTION SEWERS - GRAVITY MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R2.5						
NET SALVAGE PERCENT.. 0						
1928	3,659,730.83	3,263,748	254,479	3,405,252	11.89	286,396
1935	4,043,628.97	3,532,514	275,435	3,768,194	13.17	286,120
1945	1,716,839.87	1,418,453	110,599	1,606,241	17.04	94,263
1954	1,190,614.61	925,822	72,188	1,118,427	20.59	54,319
1955	3,535,209.08	2,710,798	211,365	3,323,844	21.59	153,953
1960	5,237,070.83	3,836,678	299,151	4,937,920	24.09	204,978
1963	1,032,624.70	735,126	57,319	975,306	25.50	38,247
1964	2,084,731.91	1,473,489	114,890	1,969,842	25.72	76,588
1965	194,550.90	135,291	10,549	184,002	26.72	6,886
1967	444,593.48	301,657	23,521	421,072	27.96	15,060
1970	1,796,091.52	1,176,799	91,757	1,704,335	29.47	57,833
1972	271,646.53	173,093	13,496	258,151	30.75	8,395
1973	77,889.70	49,125	3,830	74,060	31.03	2,387
1974	3,489.31	2,177	170	3,319	31.33	106
1979	14,522,884.05	8,327,422	649,301	13,873,583	34.97	396,728
1980	24,728,037.13	13,991,123	1,090,907	23,637,130	35.30	669,607
1985	51,977.75	26,852	2,094	49,884	38.37	1,300
1986	92,212.03	46,844	3,652	88,560	38.74	2,286
1991	110,558.78	49,917	3,892	106,667	42.52	2,509
1993	843,689.70	364,727	28,438	815,252	43.34	18,811
1994	469,999.79	197,024	15,362	454,638	44.34	10,253
1997	195,966.37	75,584	5,893	190,073	46.19	4,115
1999	76,223.03	27,577	2,150	74,073	47.63	1,555
2000	295,906.92	103,863	8,098	287,809	48.07	5,987
2001	37,611.80	12,788	997	36,615	48.53	754
2002	705,534.65	230,287	17,956	687,579	49.53	13,882
2003	94,213.48	29,687	2,315	91,898	49.99	1,838
2004	360,149.25	108,549	8,464	351,685	50.99	6,897
2005	111,335.04	32,265	2,516	108,819	51.46	2,115
2006	283,698.03	78,868	6,149	277,549	51.94	5,344
2007	5,701,256.57	1,505,702	117,402	5,583,855	52.94	105,475
2008	119,917.19	30,219	2,356	117,561	53.43	2,200
2009	235,006.28	56,331	4,392	230,614	53.92	4,277
2010	245,497.14	55,777	4,349	241,148	54.42	4,431
2011	17,426.86	3,712	289	17,138	55.42	309
2012	3,757,198.00	752,191	58,650	3,698,548	55.93	66,128
2013	391,690.44	73,324	5,717	385,973	56.44	6,839
2014	4,327,571.65	752,997	58,714	4,268,858	56.97	74,932
2015	19,800.81	3,180	248	19,553	57.49	340
2016	567,003.53	83,350	6,499	560,505	58.03	9,659
2018	466,078.66	55,557	4,332	461,747	59.11	7,812

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 361.10 COLLECTION SEWERS - GRAVITY MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R2.5						
NET SALVAGE PERCENT.. 0						
2019	113,357.36	11,903	928	112,429	59.67	1,884
2020	192,757.46	17,464	1,362	191,395	60.23	3,178
2021	285,015.06	21,804	1,700	283,315	60.36	4,694
2022	351,121.63	21,629	1,686	349,436	60.94	5,734
2023	276,230.51	13,010	1,014	275,217	60.69	4,535
2024	211,201.17	6,758	527	210,674	60.50	3,482
2025	126,662.93	2,090	163	126,500	59.61	2,122
2026	1,904,722.05	8,190	639	1,904,083	57.55	33,086
	87,578,225.34	46,913,335	3,657,900	83,920,325		2,770,629

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.3 3.16

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 361.20 MANHOLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S2.5						
NET SALVAGE PERCENT.. 0						
1928	133,710.10	133,657	22,906	110,804	0.04	110,804
1935	143,048.75	140,588	24,094	118,955	1.59	74,814
1945	184,416.98	177,760	30,464	153,953	3.03	50,810
1954	139,649.55	130,712	22,401	117,249	4.92	23,831
1955	406,874.57	378,434	64,855	342,020	5.34	64,049
1960	620,032.65	568,818	97,483	522,550	5.94	87,971
1963	109,170.67	98,352	16,855	92,316	6.93	13,321
1964	318,117.18	285,987	49,012	269,105	6.97	38,609
1965	26,023.94	23,177	3,972	22,052	7.49	2,944
1967	40,642.73	35,969	6,164	34,479	7.67	4,495
1970	280,176.33	243,193	41,678	238,498	8.52	27,993
1972	6,427.30	5,518	946	5,481	8.89	617
1973	13,196.73	11,191	1,918	11,279	9.50	1,187
1979	2,334,507.57	1,887,216	323,426	2,011,082	11.14	180,528
1980	3,844,980.20	3,077,522	527,418	3,317,562	11.47	289,238
1985	33,652.99	25,250	4,327	29,326	13.64	2,150
1986	9,040.67	6,690	1,147	7,894	14.05	562
1991	15,507.41	10,530	1,805	13,702	16.55	828
1993	123,674.96	80,809	13,849	109,826	17.51	6,272
1994	54,666.35	34,812	5,966	48,700	18.25	2,668
1997	33,687.36	19,929	3,415	30,272	20.02	1,512
1999	14,805.92	8,275	1,418	13,388	21.31	628
2000	45,581.84	24,651	4,225	41,357	22.08	1,873
2001	30,843.66	16,193	2,775	28,069	22.62	1,241
2002	99,255.18	50,263	8,614	90,641	23.39	3,875
2003	478,015.52	233,080	39,945	438,071	24.17	18,125
2004	701,316.92	328,637	56,321	644,996	24.95	25,852
2005	38,617.47	17,355	2,974	35,643	25.73	1,385
2006	57,803.61	24,856	4,260	53,544	26.51	2,020
2007	3,028.11	1,243	213	2,815	27.30	103
2008	78,067.52	30,353	5,202	72,866	28.30	2,575
2009	11,484.84	4,237	726	10,759	29.08	370
2010	56,286.45	19,633	3,365	52,921	29.87	1,772
2011	336,347.96	109,986	18,849	317,499	30.87	10,285
2012	485,107.23	148,734	25,489	459,618	31.66	14,517
2014	13,493.58	3,562	610	12,884	33.45	385
2016	103,973.53	22,874	3,920	100,054	35.45	2,822
2018	62,427.35	10,987	1,883	60,544	37.45	1,617
2019	62,386.01	9,651	1,654	60,732	38.25	1,588
2020	16,501.98	2,188	375	16,127	39.25	411
2021	140,858.75	15,565	2,668	138,191	40.25	3,433

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 361.20 MANHOLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S2.5						
NET SALVAGE PERCENT.. 0						
2022	219,114.43	19,370	3,319	215,795	41.25	5,231
2023	49,274.81	3,267	560	48,715	42.25	1,153
2024	88,498.50	3,912	670	87,828	43.25	2,031
2025	36,190.85	800	137	36,054	44.25	815
2026	88,456.60	487	84	88,373	45.00	1,964
	12,188,943.61	8,486,273	1,454,357	10,734,587		1,091,274

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.8 8.95

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 363.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R3						
NET SALVAGE PERCENT.. 0						
1930	480,909.09	480,909	480,909			
1935	522,751.85	522,752	522,752			
1945	458,036.62	458,037	458,037			
1954	96,464.54	94,458	1,314	95,151	1.53	62,190
1955	648,154.76	630,460	8,770	639,385	1.99	321,299
1960	794,402.51	760,243	10,575	783,828	2.97	263,915
1965	15,574.52	14,536	202	15,373	4.36	3,526
1967	3,852.54	3,546	49	3,804	5.10	746
1969	86,379.66	78,778	1,096	85,284	5.50	15,506
1970	119,995.04	108,860	1,514	118,481	5.73	20,677
1972	1,340.33	1,201	17	1,323	6.24	212
1973	4,535.78	4,039	56	4,480	6.52	687
1979	22,011.66	18,518	258	21,754	8.87	2,453
1980	4,280,810.23	3,564,203	49,581	4,231,229	9.25	457,430
1985	678.10	528	7	671	11.63	58
1986	3,707.82	2,848	40	3,668	12.08	304
1991	6,163.77	4,315	60	6,104	15.00	407
1993	68,141.29	45,648	635	67,506	16.26	4,152
1994	88,345.28	57,955	806	87,539	16.78	5,217
1997	11,301.22	6,882	96	11,205	18.62	602
1999	17,040.81	9,754	136	16,905	20.17	838
2000	70,731.12	39,355	547	70,184	20.73	3,386
2001	52,786.09	28,373	395	52,391	21.51	2,436
2002	397,464.40	206,999	2,879	394,585	22.08	17,871
2003	75,462.02	37,837	526	74,936	22.87	3,277
2004	56,313.50	27,256	379	55,934	23.45	2,385
2005	36,525.88	16,952	236	36,290	24.25	1,496
2006	38,253.05	16,984	236	38,017	25.05	1,518
2007	108,196.33	46,048	641	107,555	25.64	4,195
2008	36,645.06	14,841	206	36,439	26.44	1,378
2009	58,606.84	22,517	313	58,294	27.25	2,139
2010	27,392.23	9,949	138	27,254	28.05	972
2011	70,781.47	24,313	338	70,443	28.67	2,457
2012	1,689,273.07	543,946	7,568	1,681,705	29.48	57,046
2014	375,750.83	104,609	1,455	374,296	31.10	12,035
2016	56,799.63	13,348	186	56,614	32.55	1,739
2018	20,414.61	3,871	54	20,361	34.19	596
2019	134,103.49	22,342	311	133,792	35.02	3,820
2020	45,555.44	6,533	91	45,464	35.84	1,269
2021	266,038.28	31,925	444	265,594	36.67	7,243
2022	121,944.26	11,804	164	121,780	37.32	3,263

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 363.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R3						
NET SALVAGE PERCENT.. 0						
2024	87,931.63	4,309	60	87,872	38.82	2,264
2025	237,539.53	5,891	82	237,458	39.32	6,039
2026	427,364.27	2,692	37	427,327	39.43	10,838
	12,222,470.45	8,111,164	1,554,196	10,668,274		1,309,881
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					8.1	10.72

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 364.00 FLOW MEASURING DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L2.5						
NET SALVAGE PERCENT.. 0						
1999	176,385.00	161,921	71,780	104,605	2.41	43,405
2012	40,821.83	30,918	13,706	27,116	4.48	6,053
2023	10,799.01	2,527	1,120	9,679	9.82	986
2024	9,612.38	1,519	674	8,938	10.66	838
	237,618.22	196,885	87,280	150,338		51,282

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.9 21.58

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 371.00 PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-S0.5						
NET SALVAGE PERCENT.. 0						
1964	123,714.28	123,714	123,714			
1969	1,824.48	1,789	330	1,494	1.14	1,311
1972	60,840.93	58,809	10,862	49,979	1.87	26,727
1981	884,159.75	799,722	147,702	736,458	4.75	155,044
1999	893,423.90	641,657	118,508	774,916	10.59	73,174
2004	17,335.45	11,136	2,057	15,278	12.25	1,247
2005	38,798.00	24,280	4,484	34,314	12.56	2,732
2009	135,111.34	73,960	13,660	121,451	14.06	8,638
2010	163,449.79	86,040	15,891	147,559	14.40	10,247
2011	466,202.88	234,966	43,396	422,807	14.76	28,645
2013	2,872,618.00	1,307,041	241,399	2,631,219	15.57	168,993
2015	52,568.43	21,164	3,909	48,659	16.32	2,982
2016	282,877.29	105,796	19,539	263,338	16.74	15,731
2018	301,478.47	94,544	17,462	284,016	17.51	16,220
2019	49,268.16	13,830	2,554	46,714	17.94	2,604
2023	20,940.17	2,783	514	20,426	19.57	1,044
2024	310,141.87	28,285	5,224	304,918	19.93	15,299
2025	5,480.38	258	48	5,432	20.28	268
2026	126,952.89	1,523	281	126,672	20.54	6,167
	6,807,186.46	3,631,297	771,534	6,035,652		537,073

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.2 7.89

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 380.00 TREATMENT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S1.5						
NET SALVAGE PERCENT.. 0						
1966	213,635.97	205,091	41,495	172,141	2.50	68,856
1982	7,725,812.23	6,730,728	1,361,810	6,364,002	6.51	977,573
1991	233,282.30	185,343	37,500	195,782	9.05	21,633
1992	47,180.60	37,056	7,497	39,684	9.29	4,272
1993	2,248,806.62	1,736,528	351,347	1,897,460	9.74	194,811
1998	544,670.39	385,845	78,067	466,603	11.53	40,469
2000	562,184.45	381,498	77,187	484,997	12.31	39,399
2011	915,917.18	420,406	85,060	830,857	17.68	46,994
2014	3,865,333.08	1,470,373	297,497	3,567,836	19.55	182,498
2016	33,546.66	10,869	2,199	31,348	20.86	1,503
2018	20,102.13	5,307	1,074	19,028	22.30	853
2019	7,243,570.50	1,688,476	341,625	6,901,946	23.03	299,694
2020	212,077.51	42,755	8,650	203,428	23.76	8,562
2021	198,436.04	33,536	6,785	191,651	24.59	7,794
2022	350,543.67	47,674	9,646	340,898	25.41	13,416
2023	29,624.43	3,039	615	29,009	26.24	1,106
2024	621,499.51	42,635	8,626	612,874	27.15	22,574
2025	240,369.14	8,269	1,673	238,696	28.07	8,504
2026	327,424.13	2,816	570	326,854	28.82	11,341
	25,634,016.54	13,438,244	2,718,923	22,915,094		1,951,852

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.7 7.61

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 382.00 OUTFALL SEWER LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
1965	73,525.14	67,276	13,684	59,841	5.67	10,554
	73,525.14	67,276	13,684	59,841		10,554

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.7 14.35

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 389.10 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S2.5						
NET SALVAGE PERCENT.. 0						
2026	445,666.70	6,150	11,142	434,525	17.87	24,316
	445,666.70	6,150	11,142	434,525		24,316

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.9 5.46

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 390.00 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2019	5,851.42	2,048	1,147	4,704	13.00	362
2021	31,172.83	7,793	4,365	26,808	15.00	1,787
2022	4,141.48	828	464	3,677	16.00	230
2023	9,348.37	1,402	785	8,563	17.00	504
2024	175,994.10	17,599	9,858	166,136	18.00	9,230
2025	53,995.17	2,700	1,512	52,483	19.00	2,762
	280,503.37	32,370	18,131	262,372		14,875

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.6 5.30

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 391.00 TRANSPORTATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 14-L4						
NET SALVAGE PERCENT.. 0						
2011	119,487.15	103,595	53,894	65,593	2.30	28,519
2014	13,147.84	10,539	5,483	7,665	2.97	2,581
2017	21,007.05	13,707	7,131	13,876	4.79	2,897
2018	31,168.11	18,402	9,574	21,594	5.55	3,891
2019	27,488.89	14,374	7,478	20,011	6.39	3,132
2020	28,863.43	13,040	6,784	22,079	7.28	3,033
2022	75,954.78	23,029	11,981	63,974	9.19	6,961
2023	68,311.66	15,534	8,081	60,231	10.19	5,911
2024	189,347.17	28,705	14,933	174,414	11.19	15,587
2025	99,173.31	7,517	3,911	95,262	12.19	7,815
	673,949.39	248,442	129,250	544,699		80,327

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.8 11.92

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 393.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2025	289,679.06	14,484	3,959	285,720	19.00	15,038
2026	95,362.83	1,192	326	95,037	19.75	4,812
	385,041.89	15,676	4,285	380,757		19,850

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.2 5.16

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 394.00 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2026	57,416.58	957	1,915	55,502	14.75	3,763
	57,416.58	957	1,915	55,502		3,763

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.7 6.55

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 395.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 22-R2						
NET SALVAGE PERCENT.. 0						
1993	18,154.62	17,074	6,222	11,933	2.09	5,710
1997	39,291.32	35,437	12,913	26,378	3.15	8,374
2000	14,790.15	12,767	4,652	10,138	4.12	2,461
2001	2,322.53	1,974	719	1,604	4.41	364
2004	4,697.67	3,752	1,367	3,331	5.55	600
2011	22,500.91	14,176	5,166	17,335	8.81	1,968
2012	17,502.58	10,512	3,830	13,673	9.31	1,469
2015	35,730.49	17,883	6,516	29,214	10.98	2,661
2018	25,218.04	9,764	3,558	21,660	12.66	1,711
2019	7,634.66	2,645	964	6,671	13.20	505
2021	452,466.57	117,415	42,786	409,681	14.27	28,709
2023	11,478.29	1,894	690	10,788	15.18	711
	651,787.83	245,293	89,383	562,405		55,243

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.2 8.48

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 396.00 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2021	438,679.85	146,225	28,416	410,264	10.00	41,026
2023	145,090.40	29,018	5,639	139,451	12.00	11,621
2024	351,510.49	46,867	9,108	342,402	13.00	26,339
2025	3,167.41	211	41	3,126	14.00	223
	938,448.15	222,321	43,204	895,244		79,209

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.3 8.44

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 397.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2024	73,951.72	9,860	5,311	68,641	13.00	5,280
2026	13,623.26	227	122	13,501	14.75	915
	87,574.98	10,087	5,433	82,142		6,195

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.3 7.07

PART VIII. EXPERIENCED AND ESTIMATED NET SALVAGE

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2024 TRANSACTION YEAR				
354.40	76,612.54			
360.10	174,854.73	2,536.60		2,536.60-
361.10	11,611.90			
361.20	36,190.86			
380.00	4,504.61	499.87		499.87-
390.00	18,862.08	148.00		148.00-
396.00	76,949.74			
397.00	727.20			
	400,313.66	3,184.47		3,184.47-
2025 TRANSACTION YEAR				
354.40	76,612.54	208,782.11		208,782.11-
354.70	12,253.20	3,986.81		3,986.81-
360.10	174,967.45	7,057.38		7,057.38-
361.10	60,838.06	5,198.90		5,198.90-
361.20	36,962.56	23,893.27		23,893.27-
363.00	19,914.81	31,245.04		31,245.04-
371.00	10,495.04	525.00		525.00-
380.00	31,570.76	12,069.71		12,069.71-
390.00	18,862.08			
393.00	8,055.73	197.00		197.00-
396.00	76,949.74	166.00		166.00-
397.00	1,878.02			
	529,359.99	293,121.22		293,121.22-
TOTAL	929,673.65	296,305.69		296,305.69-

EXHIBIT NO. 11-I - DEPRECIATION STUDY
BASA WASTEWATER OPERATIONS
AS OF JUNE 30, 2027

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

PENNSYLVANIA-AMERICAN WATER COMPANY

MECHANICSBURG, PENNSYLVANIA

BASA WASTEWATER OPERATIONS

2027 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WASTEWATER PLANT
AS OF JUNE 30, 2027

Prepared by:

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

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

PENNSYLVANIA-AMERICAN WATER COMPANY

Mechanicsburg, Pennsylvania

BASA WASTEWATER OPERATIONS

2027 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WASTEWATER PLANT
AS OF JUNE 30, 2027

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Mechanicsburg, Pennsylvania

Gannett Fleming
Valuation and Rate Consultants, LLC

300 Sterling Parkway, Suite 200
Mechanicsburg, PA 17050
717.763.7211

October 31, 2025

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

Attention Dominic DeGrazia
Director Rates and Regulatory

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to wastewater plant as of June 30, 2027. The results of our study as of June 30, 2026 are presented in our report titled "2026 Depreciation Study - Calculated Annual Depreciation Accruals Related to Wastewater Plant as of June 30, 2026". The same methods, procedures and estimates are used in both studies.

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

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC



JOHN J. SPANOS
President



GLEN A. FRIEL
Assistant Project Manager

JJS:mle

084761.100

TABLE OF CONTENTS

PART I. RESULTS OF STUDY I-1
Description of Summary Tabulations I-2
Description of Detailed Tabulations I-2

Table 1. Development of Net Original Cost as of June 30, 2027 ..... I-3
Table 2. Summary of Estimated Survivor Curve, Original Cost, Book Depreciation Reserve and Calculated Annual Depreciation Accruals Related to Wastewater Plant as of June 30, 2027 ..... I-4
Table 3. Bringforward to June 30, 2027, of the Book Reserve as of June 30, 2026 ..... I-5
Table 4. Calculation of Depreciation Accruals for the Twelve Months Ended June 30, 2027 ..... I-6
Table 5. Amortization of Experienced and Estimated Net Salvage I-7

PART II. DETAILED DEPRECIATION CALCULATIONS II-1
Cumulative Depreciated Original Cost II-2
Net Utility Plant in Service II-5

PART III. EXPERIENCED AND ESTIMATED NET SALVAGE III-1

PART I. RESULTS OF STUDY

PENNSYLVANIA-AMERICAN WATER COMPANY

BASA WASTEWATER OPERATIONS

DEPRECIATION STUDY

PART I. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Tables 1 through 5 presented on pages I-3 through I-7 summarize the results of the depreciation study as of June 30, 2027. Table 1 sets forth the development of the net original cost by account as of June 30, 2027. Table 2 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve as of June 30, 2027, future book accruals, calculated annual accrual amount and rate, and composite remaining life for plant in service. Table 3 presents the bringforward of the book reserve to June 30, 2027. Table 4 sets forth the calculation of the depreciation accruals for the twelve months ended June 30, 2027. Table 5 presents the annual amortization of experienced and estimated net salvage based on the period 2022 through 2026.

DESCRIPTION OF DETAILED TABULATIONS

The supporting data for the depreciation calculations are presented in account sequence in the section beginning on page II-6. The original cost, calculated accrued depreciation, allocated book reserve, future accruals, remaining life and annual accrual are shown for each vintage of each account or subaccount. The amounts of regular retirements, gross salvage and cost of removal are set forth by account for the years 2022 through 2026 on page III-2.

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

TABLE 1. DEVELOPMENT OF NET ORIGINAL COST AS OF JUNE 30, 2027

	DEPRCIABLE GROUP	ORIGINAL COST AS OF JUNE 30, 2027		CUSTOMER ADVANCES		CONTRIBUTIONS IN AID OF CONSTRUCTION		EXCLUDED PROPERTY		NET ORIGINAL COST AS OF JUNE 30, 2027
	(1)	(2)	-	(3)	-	(4)	-	(5)	=	(6)
DEPRECIABLE PLANT										
354.20	STRUCTURES AND IMPROVEMENTS - COLLECTION	23,381,312.21								23,381,312.21
354.30	STRUCTURES AND IMPROVEMENTS - SPP	36,968,125.38								36,968,125.38
354.40	STRUCTURES AND IMPROVEMENTS - TDP	17,268,436.26								17,268,436.26
354.70	STRUCTURES AND IMPROVEMENTS - GENERAL	8,298,054.55								8,298,054.55
355.00	POWER GENERATION EQUIPMENT	1,312,066.33								1,312,066.33
360.10	COLLECTION SEWERS - FORCE MAINS	8,441,560.89								8,441,560.89
361.10	COLLECTION SEWERS - GRAVITY MAINS	95,428,997.95								95,428,997.95
361.20	MANHOLES	12,276,905.39								12,276,905.39
363.00	SERVICES	12,569,796.25								12,569,796.25
364.00	FLOW MEASURING DEVICES	237,618.22								237,618.22
371.00	PUMPING EQUIPMENT	7,170,372.93								7,170,372.93
380.00	TREATMENT EQUIPMENT	26,570,655.31								26,570,655.31
382.00	OUTFALL SEWER LINES	73,525.14								73,525.14
389.10	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES	4,090,999.70								4,090,999.70
390.00	OFFICE FURNITURE AND EQUIPMENT	280,503.37								280,503.37
391.00	TRANSPORTATION EQUIPMENT	673,949.39								673,949.39
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	683,105.75								683,105.75
394.00	LABORATORY EQUIPMENT	184,647.96								184,647.96
395.00	POWER OPERATED EQUIPMENT	651,787.83								651,787.83
396.00	COMMUNICATION EQUIPMENT	2,247,233.15								2,247,233.15
397.00	MISCELLANEOUS EQUIPMENT	122,961.58								122,961.58
TOTAL DEPRECIABLE PLANT		**258,932,615.54**		**0.00**		**0.00**		**0.00**		**258,932,615.54**
NONDEPRECIABLE PLANT										
353.20	LAND AND LAND RIGHTS - COLLECTION	1,406,781.47								1,406,781.47
353.30	LAND AND LAND RIGHTS - SPP	2,839,288.39								2,839,288.39
353.40	LAND AND LAND RIGHTS - TDP	9,037,629.74								9,037,629.74
TOTAL NONDEPRECIABLE PLANT		**13,283,699.60**		**0.00**		**0.00**		**0.00**		**13,283,699.60**
TOTAL UTILITY PLANT		**272,216,315.14**		**0.00**		**0.00**		**0.00**		**272,216,315.14**

PENNSYLVANIA AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE, AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF JUNE 30, 2027

	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF JUNE 30, 2027	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)
	DEPRECIABLE PLANT							
354.20	STRUCTURES AND IMPROVEMENTS - COLLECTION	45-R3	23,381,312.21	337,687	23,043,625	610,153	2.61	37.8
354.30	STRUCTURES AND IMPROVEMENTS - SPP	55-S0	36,968,125.38	2,815,471	34,152,654	1,128,128	3.05	30.3
354.40	STRUCTURES AND IMPROVEMENTS - TDP	55-S0	17,268,436.26	1,535,068	15,733,368	703,940	4.08	22.4
354.70	STRUCTURES AND IMPROVEMENTS - GENERAL	35-S1	8,298,054.55	879,612	7,418,443	521,474	6.28	14.2
355.00	POWER GENERATING EQUIPMENT	35-S0.5	1,312,066.33	164,731	1,147,335	67,116	5.12	17.1
360.10	COLLECTION SEWERS - FORCE MAINS	75-R3	8,441,560.89	351,848	8,089,713	215,908	2.56	37.5
361.10	COLLECTION SEWERS - GRAVITY MAINS	80-R2.5	95,428,997.95	6,325,640	89,103,358	2,863,464	3.00	31.1
361.20	MANHOLES	50-S2.5	12,276,905.39	2,551,770	9,725,135	979,592	7.98	9.9
363.00	SERVICES	47-R3	12,569,796.25	2,845,798	9,723,998	1,197,712	9.53	8.1
364.00	FLOW MEASURING DEVICES	15-L2.5	237,618.22	138,556	99,062	33,722	14.19	2.9
371.00	PUMPING EQUIPMENT	30-S0.5	7,170,372.93	1,244,178	5,926,195	515,562	7.19	11.5
380.00	TREATMENT EQUIPMENT	35-S1.5	26,570,655.31	4,501,179	22,069,476	1,871,462	7.04	11.8
382.00	OUTFALL SEWER LINES	50-R3	73,525.14	24,233	49,292	8,850	12.04	5.6
389.10	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES	20-S2.5	4,090,999.70	49,673	4,041,327	227,204	5.55	17.8
390.00	OFFICE FURNITURE AND EQUIPMENT	20-SQ	280,503.37	33,029	247,474	14,861	5.30	16.7
391.00	TRANSPORTATION EQUIPMENT	14-L4	673,949.39	209,590	464,359	69,289	10.28	6.7
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	683,105.75	30,232	652,874	34,552	5.06	18.9
394.00	LABORATORY EQUIPMENT	15-SQ	184,647.96	8,852	175,796	12,106	6.56	14.5
395.00	POWER OPERATED EQUIPMENT	22-R2	651,787.83	144,657	507,131	50,560	7.76	10.0
396.00	COMMUNICATION EQUIPMENT	15-SQ	2,247,233.15	142,276	2,104,957	164,477	7.32	12.8
397.00	MISCELLANEOUS EQUIPMENT	15-SQ	122,961.58	5,339	117,623	8,986	7.31	13.1
	TOTAL DEPRECIABLE PLANT		**258,932,615.54**	**24,339,419**	**234,593,195**	**11,299,118**	**4.36**	
	NONDEPRECIABLE PLANT							
353.20	LAND AND LAND RIGHTS - COLLECTION		1,406,781.47					
353.30	LAND AND LAND RIGHTS - SPP		2,839,288.39					
353.40	LAND AND LAND RIGHTS - TDP		9,037,629.74					
	TOTAL NONDEPRECIABLE PLANT		**13,283,699.60**					
	AMORTIZATION OF NET SALVAGE					**65,747**		
	TOTAL UTILITY PLANT		**272,216,315.14**	**24,339,419**	**234,593,195**	**11,364,865**		

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

TABLE 3. BRINGFORWARD TO JUNE 30, 2027, OF BOOK RESERVE AS OF JUNE 30, 2026

ACCOUNT	BOOK RESERVE BALANCE AS OF 6/30/2026	+	PROJECTED DEPRECIATION ACCRUALS	-	PROJECTED RETIREMENTS	-	PROJECTED COST OF REMOVAL	+	PROJECTED SALVAGE	+	ADJUSTMENTS	=	PROJECTED BOOK RESERVE BALANCE AS OF 6/30/2027
(1)	(2)		(3)		(4)		(5)		(6)		(7)		(8)
354.20	4,236		333,451										337,687
354.30	1,654,675		1,160,796										2,815,471
354.40	769,760		765,308										1,535,068
354.70	402,414		541,382		61,128		3,056						879,612
355.00	94,927		69,804										164,731
360.10	132,420		219,664		225		11						351,848
361.10	3,657,900		2,845,442		169,240		8,462						6,325,640
361.20	1,454,357		1,099,053		1,562		78						2,551,770
363.00	1,554,196		1,332,795		39,231		1,962						2,845,798
364.00	87,280		51,276										138,556
371.00	771,534		548,179		71,938		3,597						1,244,178
380.00	2,718,923		1,977,057		185,525		9,276						4,501,179
382.00	13,684		10,549										24,233
389.10	11,142		38,531										49,673
390.00	18,131		14,898										33,029
391.00	129,250		80,340										209,590
393.00	4,285		25,947										30,232
394.00	1,915		6,937										8,852
395.00	89,383		55,274										144,657
396.00	43,204		139,072		40,000								142,276
397.00	5,433		7,100		7,194								5,339
TOTAL	**13,619,049**		**11,322,855**		**576,042**		**26,442**		**0**		**0**		**24,339,419**

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

TABLE 4. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED JUNE 30, 2027

ACCOUNT	NET ORIGINALCOST AS OF 6/30/2026	NET ORIGINALCOST AS OF 6/30/2027	ACCRUAL RATE	AVERAGE ACCRUALS	AMORTIZATION OF NET SALVAGE	PROJECTED DEPRECIATION ACCRUALS
(1)	(2)	(3)	(4)	(5)=([(2)+(3)]/2)*(4)	(6)	(7)=(5)+(6)
354.20	465,513.27	23,381,312.21	2.62	333,451		333,451
354.30	36,968,125.38	36,968,125.38	3.14	1,160,796		1,160,796
354.40	17,268,436.26	17,268,436.26	4.19	723,552	41,756	765,308
354.70	7,747,804.37	8,298,054.55	6.80	540,218	1,164	541,382
355.00	1,312,066.33	1,312,066.33	5.32	69,804		69,804
360.10	8,438,180.31	8,441,560.89	2.58	217,743	1,921	219,664
361.10	87,578,225.34	95,428,997.95	3.16	2,843,310	2,132	2,845,442
361.20	12,188,943.61	12,276,905.39	8.95	1,094,262	4,791	1,099,053
363.00	12,222,470.45	12,569,796.25	10.72	1,326,250	6,545	1,332,795
364.00	237,618.22	237,618.22	21.58	51,276		51,276
371.00	6,807,186.46	7,170,372.93	7.89	547,662	517	548,179
380.00	25,634,016.54	26,570,655.31	7.61	1,977,057		1,977,057
382.00	73,525.14	73,525.14	14.35	10,549		10,549
389.10	445,666.70	4,090,999.70	5.46	38,531		38,531
390.00	280,503.37	280,503.37	5.30	14,868	30	14,898
391.00	673,949.39	673,949.39	11.92	80,340		80,340
393.00	385,041.89	683,105.75	5.16	25,908	39	25,947
394.00	57,416.58	184,647.96	6.55	6,937		6,937
395.00	651,787.83	651,787.83	8.48	55,274		55,274
396.00	938,448.15	2,247,233.15	8.44	139,039	33	139,072
397.00	87,574.98	122,961.58	7.07	7,100		7,100
TOTAL	**220,462,500.57**	**258,932,615.54**		**11,263,927**	**58,928**	**11,322,855**

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

TABLE 5. CALCULATION OF AVERAGE NET SALVAGE ACCRUAL FOR THE YEAR 2027

EXPERIENCED AND ESTIMATED NET SALVAGE

	2022		2023		2024		ACTUAL AND PROJECTED 2025		PROJECTED 2026			
ACCOUNT	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	NET SALVAGE	SALVAGE ACCRUAL
(1)	(2) -	(3) +	(4) -	(5) +	(6) -	(7) +	(8) -	(9) +	(10) -	(11) =	(12)*	(13)=(12)/5
354.20											0	0
354.30											0	0
354.40								208,782			(208,782)	(41,756)
354.70								3,987		3,669	(7,656)	(1,531)
355.00											0	0
360.10						2,537		7,057		17	(9,611)	(1,922)
361.10								5,199		10,923	(16,122)	(3,224)
361.20								23,893		117	(24,010)	(4,802)
363.00								31,245		2,958	(34,203)	(6,841)
364.00											0	0
371.00								525		4,122	(4,647)	(929)
380.00						500		12,070		10,629	(23,199)	(4,640)
382.00											0	0
389.10											0	0
390.00						148					(148)	(30)
391.00											0	0
393.00								197			(197)	(39)
394.00											0	0
395.00											0	0
396.00								166			(166)	(33)
397.00											0	0
TOTAL	**0**	**0**	**0**	**0**	**0**	**3,184**	**0**	**293,121**	**0**	**32,435**	**(328,741)**	**(65,747)**

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

PART II. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1928	3,771,188	474,285	3,296,903	3,296,903	1.4
1930	473,236	473,236		3,296,903	1.4
1935	4,682,110	1,024,045	3,658,065	6,954,968	3.0
1945	2,348,462	694,280	1,654,182	8,609,150	3.7
1954	1,422,373	181,053	1,241,320	9,850,470	4.2
1955	4,575,541	606,997	3,968,544	13,819,014	5.9
1960	6,633,506	840,706	5,792,800	19,611,814	8.4
1963	1,139,244	127,343	1,011,901	20,623,715	8.8
1964	3,768,749	582,788	3,185,961	23,809,676	10.1
1965	2,254,167	266,324	1,987,843	25,797,519	11.0
1966	352,597	98,100	254,497	26,052,016	11.1
1967	488,087	52,037	436,050	26,488,066	11.3
1969	159,255	24,675	134,580	26,622,646	11.3
1970	2,192,163	253,555	1,938,608	28,561,254	12.2
1972	342,998	43,816	299,182	28,860,436	12.3
1973	95,460	10,768	84,692	28,945,128	12.3
1974	3,483	291	3,192	28,948,320	12.3
1979	18,328,844	1,814,793	16,514,051	45,462,371	19.4
1980	38,028,095	4,036,546	33,991,549	79,453,920	33.9
1981	1,867,024	393,312	1,473,712	80,927,632	34.5
1982	21,004,333	3,563,050	17,441,283	98,368,915	41.9
1985	86,236	11,308	74,928	98,443,843	42.0
1986	104,832	8,918	95,914	98,539,757	42.0
1991	362,788	71,372	291,416	98,831,173	42.1
1992	414,227	58,609	355,618	99,186,791	42.3
1993	3,724,695	696,369	3,028,326	102,215,117	43.6
1994	832,804	66,818	765,986	102,981,103	43.9
1995	91,800	6,977	84,823	103,065,926	43.9
1997	280,046	36,994	243,052	103,308,978	44.0
1998	540,757	126,945	413,812	103,722,790	44.2
1999	1,282,305	336,418	945,887	104,668,677	44.6
2000	1,037,744	172,063	865,681	105,534,358	45.0
2001	470,335	72,002	398,333	105,932,691	45.2
2002	1,201,370	91,437	1,109,933	107,042,624	45.6
2003	1,275,715	178,281	1,097,434	108,140,058	46.1
2004	1,139,298	127,802	1,011,496	109,151,554	46.5
2005	443,043	36,544	406,499	109,558,053	46.7
2006	379,521	22,271	357,250	109,915,303	46.9
2007	5,964,713	229,110	5,735,603	115,650,906	49.3
2008	234,527	16,921	217,606	115,868,512	49.4
2009	438,889	37,821	401,068	116,269,580	49.6
2010	1,019,379	83,214	936,165	117,205,745	50.0
2011	3,805,886	499,745	3,306,141	120,511,886	51.4
2012	6,800,839	385,695	6,415,144	126,927,030	54.1

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
2013	31,150,225	2,289,470	28,860,755	155,787,785	66.4
2014	16,834,055	1,178,838	15,655,217	171,443,002	73.1
2015	230,411	28,842	201,569	171,644,571	73.2
2016	1,946,558	115,186	1,831,372	173,475,943	73.9
2017	185,527	16,157	169,370	173,645,313	74.0
2018	1,943,934	109,798	1,834,136	175,479,449	74.8
2019	7,999,743	661,192	7,338,551	182,818,000	77.9
2020	504,689	32,503	472,186	183,290,186	78.1
2021	2,888,136	243,505	2,644,631	185,934,817	79.3
2022	1,177,393	55,527	1,121,866	187,056,683	79.7
2023	1,009,610	51,284	958,326	188,015,009	80.1
2024	2,615,260	132,106	2,483,154	190,498,163	81.2
2025	1,263,637	48,217	1,215,420	191,713,583	81.7
2026	4,276,412	66,345	4,210,067	195,923,650	83.5
2027	39,044,363	374,815	38,669,548	234,593,198	100.0
SUBTOTAL	258,932,617	24,339,419	234,593,198		
NONDEPRECIABLE	13,283,700		13,283,700		
TOTAL	272,216,317	24,339,419	247,876,898		

NET UTILITY PLANT IN SERVICE

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 354.20 STRUCTURES AND IMPROVEMENTS - COLLECTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
2026	465,513.27	12,057	24,932	440,581	37.61	11,714
2027	22,915,798.94	151,244	312,755	22,603,044	37.77	598,439
	23,381,312.21	163,301	337,687	23,043,625		610,153
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					37.8	2.61

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 354.30 STRUCTURES AND IMPROVEMENTS - SPP

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0						
NET SALVAGE PERCENT.. 0						
1964	699,951.35	555,621	122,598	577,353	16.37	35,269
1969	27,685.26	21,035	4,641	23,044	18.34	1,256
1972	5,390.11	3,973	877	4,513	19.63	230
1979	312,467.50	214,478	47,325	265,142	21.93	12,090
1980	1,925,421.49	1,312,175	289,531	1,635,890	21.97	74,460
1981	1,006,124.74	675,713	149,096	857,029	22.49	38,107
1992	367,539.24	210,968	46,550	320,989	25.98	12,355
1999	101,094.83	50,386	11,118	89,977	28.18	3,193
2005	55,968.06	23,764	5,244	50,724	29.81	1,702
2010	464,545.22	164,263	36,245	428,300	31.08	13,781
2012	94,838.48	30,585	6,749	88,089	31.51	2,796
2013	22,305,947.27	6,807,775	1,502,134	20,803,813	31.87	652,771
2014	8,206,912.04	2,368,515	522,612	7,684,300	32.05	239,760
2016	592,801.05	149,979	33,093	559,708	32.48	17,232
2018	792,190.90	169,687	37,441	754,750	33.02	22,857
2023	9,247.84	984	217	9,031	33.59	269
	36,968,125.38	12,759,901	2,815,471	34,152,654		1,128,128

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.3 3.05

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 354.40 STRUCTURES AND IMPROVEMENTS - TDP

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 55-S0						
NET SALVAGE PERCENT.. 0						
1964	535,164.61	424,814	59,347	475,818	16.37	29,066
1965	1,945,016.40	1,531,506	213,954	1,731,062	16.74	103,409
1982	12,187,003.00	8,116,544	1,133,896	11,053,107	22.57	489,726
1993	445,465.16	251,421	35,124	410,341	26.24	15,638
1994	220,388.44	122,183	17,069	203,319	26.52	7,667
1995	91,800.02	49,939	6,977	84,823	26.82	3,163
2007	156,375.15	62,237	8,695	147,680	30.25	4,882
2011	840,813.68	283,859	39,655	801,159	31.39	25,523
2016	14,574.90	3,687	515	14,060	32.48	433
2017	164,519.97	38,498	5,378	159,142	32.74	4,861
2019	360,662.79	70,113	9,795	350,868	33.15	10,584
2022	54,845.32	7,102	992	53,853	33.61	1,602
2023	236,710.97	25,186	3,519	233,192	33.59	6,942
2024	9,360.58	767	107	9,254	33.63	275
2025	5,735.27	321	45	5,690	33.71	169
	17,268,436.26	10,988,177	1,535,068	15,733,368		703,940

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.4 4.08

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 354.70 STRUCTURES AND IMPROVEMENTS - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S1						
NET SALVAGE PERCENT.. 0						
1966	145,801.64	140,524	33,305	112,497	2.29	49,125
1982	1,225,039.87	1,063,947	252,160	972,880	6.81	142,860
2003	628,157.38	398,001	94,328	533,829	13.88	38,460
2011	1,021,910.09	490,517	116,255	905,655	17.33	52,259
2012	719,107.69	328,992	77,973	641,135	17.79	36,039
2013	2,161,099.49	937,917	222,291	1,938,808	18.26	106,178
2015	122,608.96	47,082	11,159	111,450	19.25	5,790
2016	137,243.68	49,065	11,629	125,615	19.77	6,354
2020	9,134.74	2,200	521	8,614	22.07	390
2021	1,051,741.50	219,604	52,047	999,694	22.74	43,962
2023	54,795.46	7,803	1,849	52,946	24.09	2,198
2024	58,429.72	6,293	1,491	56,939	24.86	2,290
2025	30,491.59	2,201	522	29,970	25.70	1,166
2026	321,221.61	11,660	2,764	318,458	26.55	11,995
2027	611,271.13	5,563	1,318	609,953	27.22	22,408
	8,298,054.55	3,711,369	879,612	7,418,443		521,474

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.2 6.28

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 355.00 POWER GENERATING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S0.5						
NET SALVAGE PERCENT.. 0						
1999	15,782.30	10,650	2,758	13,024	13.49	965
2000	52,360.25	34,636	8,971	43,389	13.82	3,140
2001	346,845.16	224,548	58,159	288,686	14.16	20,387
2005	41,623.25	24,358	6,309	35,314	15.59	2,265
2010	15,509.83	7,646	1,980	13,530	17.48	774
2013	621,166.53	266,977	69,149	552,018	18.57	29,726
2014	40,215.83	16,364	4,238	35,978	18.95	1,899
2016	74,060.67	26,477	6,858	67,203	19.77	3,399
2018	28,901.95	8,792	2,277	26,625	20.59	1,293
2021	63,989.80	13,822	3,580	60,410	21.78	2,774
2023	11,610.76	1,746	452	11,159	22.60	494
	1,312,066.33	636,016	164,731	1,147,335		67,116

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.1 5.12

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 360.10 COLLECTION SEWERS - FORCE MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
1964	17,670.88	13,471	1,353	16,318	19.64	831
1969	43,735.32	31,454	3,160	40,575	22.65	1,791
1979	1,160,481.90	724,141	72,741	1,087,741	28.92	37,612
1980	3,297,197.01	2,030,084	203,924	3,093,273	29.34	105,429
2005	120,689.76	38,235	3,841	116,849	47.44	2,463
2010	48,159.59	12,035	1,209	46,951	51.03	920
2013	2,816,323.60	583,542	58,617	2,757,707	53.57	51,479
2016	85,454.40	14,006	1,407	84,047	56.11	1,498
2018	197,446.89	26,655	2,677	194,770	57.67	3,377
2023	76,315.55	4,671	469	75,847	61.36	1,236
2024	435,613.23	20,125	2,022	433,591	61.94	7,000
2025	135,260.74	4,193	421	134,840	62.52	2,157
2026	3,606.01	57	6	3,600	62.69	57
2027	3,606.01	14	1	3,605	62.64	58
	8,441,560.89	3,502,683	351,848	8,089,713		215,908

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 37.5 2.56

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 361.10 COLLECTION SEWERS - GRAVITY MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R2.5						
NET SALVAGE PERCENT.. 0						
1928	3,637,630.87	3,277,142	434,704	3,202,927	10.89	294,116
1935	4,023,274.17	3,516,342	466,433	3,556,841	13.26	268,238
1945	1,710,160.84	1,416,355	187,876	1,522,285	17.01	89,494
1954	1,186,915.36	927,100	122,977	1,063,938	20.46	52,001
1955	3,524,551.85	2,740,692	363,545	3,161,007	20.59	153,521
1960	5,223,193.78	3,884,489	515,267	4,707,927	23.09	203,895
1963	1,030,100.25	738,376	97,944	932,156	25.29	36,859
1964	2,079,750.68	1,480,575	196,394	1,883,357	25.50	73,857
1965	194,096.63	137,187	18,197	175,900	25.72	6,839
1967	443,614.20	306,094	40,603	403,011	26.96	14,948
1970	1,792,441.10	1,195,379	158,564	1,633,877	28.47	57,389
1972	271,120.53	175,957	23,340	247,781	29.75	8,329
1973	77,742.69	49,538	6,571	71,172	30.75	2,315
1974	3,482.95	2,197	291	3,192	31.03	103
1979	14,499,658.03	8,491,000	1,126,308	13,373,350	33.97	393,681
1980	24,689,428.45	14,156,918	1,877,877	22,811,551	34.97	652,318
1985	51,907.71	27,252	3,615	48,293	38.00	1,271
1986	92,090.74	47,574	6,311	85,780	38.37	2,236
1991	110,431.89	51,285	6,803	103,629	41.52	2,496
1993	842,780.76	372,509	49,412	793,369	42.92	18,485
1994	469,505.85	202,967	26,923	442,583	43.34	10,212
1997	195,777.96	77,528	10,284	185,494	45.76	4,054
1999	76,153.60	28,573	3,790	72,364	46.63	1,552
2000	295,646.82	106,965	14,189	281,458	47.63	5,909
2001	37,579.56	13,190	1,750	35,830	48.07	745
2002	704,945.07	239,681	31,793	673,152	48.53	13,871
2003	94,137.33	30,726	4,076	90,061	49.53	1,818
2004	359,867.28	113,394	15,041	344,826	49.99	6,898
2005	111,250.06	33,531	4,448	106,802	50.99	2,095
2006	283,486.98	82,155	10,898	272,589	51.46	5,297
2007	5,697,173.26	1,583,814	210,088	5,487,085	51.94	105,643
2008	119,833.64	31,648	4,198	115,636	52.94	2,184
2009	234,846.70	59,181	7,850	226,997	53.43	4,248
2010	245,335.06	58,807	7,801	237,534	53.92	4,405
2011	17,415.79	3,957	525	16,891	54.42	310
2012	3,754,870.86	799,787	106,089	3,648,782	55.42	65,839
2013	391,454.04	78,369	10,395	381,059	55.93	6,813
2014	4,325,043.65	809,648	107,397	4,217,647	56.44	74,728
2015	19,789.63	3,443	457	19,333	56.97	339
2016	566,691.56	91,011	12,072	554,620	57.49	9,647
2018	465,838.02	62,050	8,231	457,607	58.57	7,813

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 361.10 COLLECTION SEWERS - GRAVITY MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R2.5						
NET SALVAGE PERCENT.. 0						
2019	113,300.54	13,505	1,791	111,510	59.11	1,886
2020	192,663.32	20,230	2,683	189,980	59.67	3,184
2021	284,879.57	25,810	3,424	281,456	60.23	4,673
2022	350,961.36	26,849	3,562	347,399	60.36	5,755
2023	276,107.66	17,008	2,256	273,852	60.94	4,494
2024	211,109.68	9,943	1,319	209,791	60.69	3,457
2025	126,609.78	4,052	537	126,073	60.50	2,084
2026	1,903,951.11	31,415	4,167	1,899,784	59.61	31,870
2027	8,018,398.73	34,479	4,574	8,013,825	57.55	139,250
	95,428,997.95	47,687,677	6,325,640	89,103,358		2,863,464

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.1 3.00

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 361.20 MANHOLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S2.5						
NET SALVAGE PERCENT.. 0						
1928	133,556.78	133,543	39,581	93,976	0.01	93,976
1935	142,923.76	140,694	41,700	101,224	1.46	69,332
1945	184,304.42	176,822	52,408	131,896	3.47	38,010
1954	139,593.31	130,436	38,660	100,933	5.12	19,713
1955	406,717.32	380,687	112,832	293,885	4.92	59,733
1960	619,841.51	568,953	168,632	451,210	5.99	75,327
1963	109,143.32	99,189	29,399	79,744	6.42	12,421
1964	318,037.52	286,520	84,922	233,116	6.93	33,639
1965	26,018.04	23,390	6,933	19,085	6.97	2,738
1967	40,634.41	36,083	10,695	29,939	7.57	3,955
1970	280,127.66	244,299	72,408	207,720	8.36	24,847
1972	6,426.32	5,549	1,645	4,781	8.69	550
1973	13,194.78	11,329	3,358	9,837	8.89	1,107
1979	2,334,275.62	1,904,769	564,556	1,769,720	10.82	163,560
1980	3,844,641.96	3,108,009	921,185	2,923,457	11.14	262,429
1985	33,650.94	25,581	7,582	26,069	13.25	1,967
1986	9,040.15	6,783	2,010	7,030	13.64	515
1991	15,506.88	10,718	3,177	12,330	16.08	767
1993	123,671.46	82,415	24,427	99,244	17.02	5,831
1994	54,664.84	35,718	10,586	44,079	17.51	2,517
1997	33,686.72	20,515	6,080	27,607	19.26	1,433
1999	14,805.69	8,540	2,531	12,275	20.54	598
2000	45,581.24	25,475	7,551	38,030	21.31	1,785
2001	30,843.29	16,680	4,944	25,899	22.08	1,173
2002	99,254.21	52,108	15,444	83,810	22.62	3,705
2003	478,011.02	242,065	71,746	406,265	23.39	17,369
2004	701,311.93	341,960	101,354	599,958	24.17	24,822
2005	38,617.20	18,096	5,363	33,254	24.95	1,333
2006	57,803.32	25,977	7,699	50,104	25.73	1,947
2007	3,028.09	1,302	386	2,642	26.51	100
2008	78,067.24	32,039	9,496	68,571	27.30	2,512
2009	11,484.80	4,465	1,323	10,162	28.30	359
2010	56,286.31	20,764	6,154	50,132	29.08	1,724
2011	336,347.24	117,318	34,772	301,575	29.87	10,096
2012	485,106.42	158,630	47,017	438,089	30.87	14,191
2014	13,493.57	3,842	1,139	12,355	32.66	378
2016	103,973.46	25,162	7,458	96,515	34.45	2,802
2018	62,427.33	12,361	3,664	58,763	36.45	1,612
2019	62,386.00	10,980	3,254	59,132	37.45	1,579
2020	16,501.98	2,553	757	15,745	38.25	412
2021	140,858.75	18,678	5,536	135,323	39.25	3,448

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 361.20 MANHOLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S2.5						
NET SALVAGE PERCENT.. 0						
2022	219,114.43	24,212	7,176	211,938	40.25	5,266
2023	49,274.81	4,356	1,291	47,984	41.25	1,163
2024	88,498.50	5,867	1,739	86,760	42.25	2,053
2025	36,190.85	1,600	474	35,717	43.25	826
2026	88,456.60	1,955	580	87,877	44.25	1,986
2027	89,523.39	492	146	89,377	45.00	1,986
	12,276,905.39	8,609,479	2,551,770	9,725,135		979,592

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.9 7.98

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 363.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R3						
NET SALVAGE PERCENT.. 0						
1930	473,236.02	473,236	473,236			
1935	515,912.25	515,912	515,912			
1945	453,996.45	453,996	453,996			
1954	95,864.12	93,774	19,416	76,448	1.63	46,901
1955	644,271.59	630,871	130,620	513,652	1.53	335,720
1960	790,470.95	757,350	156,807	633,664	2.93	216,268
1965	15,511.15	14,522	3,007	12,504	4.23	2,956
1967	3,838.04	3,569	739	3,099	4.52	686
1969	86,079.30	78,883	16,332	69,747	5.29	13,185
1970	119,594.09	109,070	22,583	97,011	5.50	17,638
1972	1,336.20	1,205	249	1,087	5.98	182
1973	4,522.36	4,054	839	3,683	6.24	590
1979	21,961.17	18,658	3,863	18,098	8.50	2,129
1980	4,271,406.47	3,593,534	744,029	3,527,377	8.87	397,675
1985	676.91	534	111	566	11.19	51
1986	3,701.60	2,884	597	3,105	11.63	267
1991	6,155.62	4,410	913	5,243	14.25	368
1993	68,060.03	46,744	9,678	58,382	15.50	3,767
1994	88,245.12	59,115	12,240	76,005	16.26	4,674
1997	11,290.25	7,045	1,459	9,831	18.08	544
1999	17,025.94	10,059	2,083	14,943	19.39	771
2000	70,672.68	40,453	8,376	62,297	20.17	3,089
2001	52,744.82	29,347	6,076	46,669	20.73	2,251
2002	397,170.52	213,479	44,200	352,971	21.51	16,410
2003	75,409.29	39,273	8,131	67,278	22.08	3,047
2004	56,276.34	28,217	5,842	50,434	22.87	2,205
2005	36,503.14	17,668	3,658	32,845	23.45	1,401
2006	38,230.66	17,743	3,674	34,557	24.25	1,425
2007	108,136.78	48,013	9,941	98,196	25.05	3,920
2008	36,626.07	15,588	3,227	33,399	25.64	1,303
2009	58,578.27	23,724	4,912	53,666	26.44	2,030
2010	27,379.68	10,519	2,178	25,202	27.25	925
2011	70,751.01	25,697	5,320	65,431	28.05	2,333
2012	1,688,590.86	580,031	120,094	1,568,497	28.67	54,709
2014	375,617.55	112,798	23,354	352,264	30.29	11,630
2016	56,782.00	14,553	3,013	53,769	31.92	1,684
2018	20,409.09	4,335	898	19,511	33.37	585
2019	134,069.68	25,420	5,263	128,807	34.19	3,767
2020	45,544.78	7,588	1,571	43,974	35.02	1,256
2021	265,980.49	38,142	7,897	258,083	35.84	7,201
2022	121,919.62	14,630	3,029	118,891	36.67	3,242

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 363.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R3						
NET SALVAGE PERCENT.. 0						
2024	87,916.34	6,409	1,327	86,589	38.15	2,270
2025	237,501.24	11,638	2,410	235,091	38.82	6,056
2026	427,300.51	10,597	2,194	425,107	39.32	10,811
2027	386,529.20	2,435	504	386,025	39.43	9,790
	12,569,796.25	8,217,722	2,845,798	9,723,998		1,197,712

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.1 9.53

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 364.00 FLOW MEASURING DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L2.5						
NET SALVAGE PERCENT.. 0						
1999	176,385.00	162,980	112,829	63,556	2.30	27,633
2012	40,821.83	31,596	21,874	18,948	4.38	4,326
2023	10,799.01	3,317	2,296	8,503	9.02	943
2024	9,612.38	2,249	1,557	8,055	9.82	820
	237,618.22	200,142	138,556	99,062		33,722

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.9 14.19

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 371.00 PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-S0.5						
NET SALVAGE PERCENT.. 0						
1964	118,173.93	118,174	118,174			
1969	1,754.87	1,740	542	1,213	0.48	1,213
1972	58,725.07	56,846	17,705	41,020	1.82	22,538
1981	860,898.94	784,107	244,216	616,683	4.51	136,737
1999	881,057.60	646,344	201,309	679,749	10.17	66,839
2004	17,144.53	11,278	3,513	13,632	11.97	1,139
2005	38,391.90	24,663	7,681	30,711	12.25	2,507
2009	133,979.66	76,208	23,736	110,244	13.65	8,076
2010	162,163.22	88,768	27,647	134,516	14.06	9,567
2011	462,765.23	243,600	75,871	386,894	14.40	26,868
2013	2,854,233.76	1,370,603	426,884	2,427,350	15.15	160,221
2015	52,281.72	22,460	6,995	45,287	15.93	2,843
2016	281,465.33	113,318	35,294	246,171	16.32	15,084
2018	300,246.29	103,495	32,235	268,011	17.11	15,664
2019	49,088.57	15,394	4,795	44,294	17.51	2,530
2023	20,899.72	3,611	1,125	19,775	19.15	1,033
2024	309,674.06	41,156	12,817	296,857	19.57	15,169
2025	5,474.48	499	155	5,319	19.93	267
2026	126,874.44	5,963	1,858	125,016	20.28	6,164
2027	435,079.61	5,221	1,626	433,454	20.54	21,103
	7,170,372.93	3,733,448	1,244,178	5,926,195		515,562

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.5 7.19

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 380.00 TREATMENT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S1.5						
NET SALVAGE PERCENT.. 0						
1966	206,795.47	199,309	64,795	142,000	2.29	62,009
1982	7,592,289.85	6,696,400	2,176,994	5,415,296	6.02	899,551
1991	230,693.77	186,031	60,479	170,215	8.64	19,701
1992	46,687.40	37,093	12,059	34,628	9.05	3,826
1993	2,226,563.12	1,748,743	568,515	1,658,048	9.29	178,477
1998	540,756.62	390,480	126,945	413,812	11.16	37,080
2000	558,692.80	387,677	126,033	432,660	11.91	36,327
2011	913,894.41	441,594	143,562	770,332	17.11	45,022
2014	3,859,624.94	1,575,499	512,193	3,347,432	18.85	177,583
2016	33,510.57	11,833	3,847	29,664	20.15	1,472
2018	20,087.37	5,912	1,922	18,165	21.58	842
2019	7,239,260.68	1,911,165	621,318	6,617,943	22.30	296,769
2020	211,980.56	49,413	16,064	195,917	23.03	8,507
2021	198,366.45	39,991	13,001	185,365	23.76	7,802
2022	350,456.35	59,227	19,255	331,201	24.59	13,469
2023	29,619.50	4,028	1,309	28,310	25.41	1,114
2024	621,436.16	63,759	20,728	600,708	26.24	22,893
2025	240,357.95	16,489	5,361	234,997	27.15	8,656
2026	327,419.04	11,263	3,662	323,757	28.07	11,534
2027	1,122,162.30	9,651	3,137	1,119,025	28.82	38,828
	26,570,655.31	13,845,557	4,501,179	22,069,476		1,871,462

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.8 7.04

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 382.00 OUTFALL SEWER LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
1965	73,525.14	67,467	24,233	49,292	5.57	8,850
	73,525.14	67,467	24,233	49,292		8,850
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					5.6	12.04

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 389.10 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 20-S2.5						
NET SALVAGE PERCENT.. 0						
2026	445,666.70	24,601	16,314	429,353	17.12	25,079
2027	3,645,333.00	50,306	33,359	3,611,974	17.87	202,125
	4,090,999.70	74,907	49,673	4,041,327		227,204
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					17.8	5.55

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 390.00 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2019	5,851.42	2,341	1,667	4,184	12.00	349
2021	31,172.83	9,352	6,657	24,516	14.00	1,751
2022	4,141.48	1,035	737	3,404	15.00	227
2023	9,348.37	1,870	1,331	8,017	16.00	501
2024	175,994.10	26,399	18,793	157,201	17.00	9,247
2025	53,995.17	5,400	3,844	50,151	18.00	2,786
	280,503.37	46,397	33,029	247,474		14,861

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.7 5.30

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 391.00 TRANSPORTATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 14-L4						
NET SALVAGE PERCENT.. 0						
2011	119,487.15	104,958	75,849	43,638	2.21	19,746
2014	13,147.84	10,939	7,905	5,243	2.62	2,001
2017	21,007.05	14,915	10,779	10,228	4.08	2,507
2018	31,168.11	20,337	14,697	16,471	4.79	3,439
2019	27,488.89	16,229	11,728	15,761	5.55	2,840
2020	28,863.43	15,093	10,907	17,956	6.39	2,810
2022	75,954.78	28,749	20,776	55,179	8.21	6,721
2023	68,311.66	20,712	14,968	53,344	9.19	5,805
2024	189,347.17	43,058	31,116	158,231	10.19	15,528
2025	99,173.31	15,035	10,865	88,308	11.19	7,892
	673,949.39	290,025	209,590	464,359		69,289

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.7 10.28

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 393.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2025	289,679.06	28,968	23,377	266,302	18.00	14,795
2026	95,362.83	4,768	3,848	91,515	19.00	4,817
2027	298,063.86	3,726	3,007	295,057	19.75	14,940
	683,105.75	37,462	30,232	652,874		34,552

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.9 5.06

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 394.00 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2026	57,416.58	3,828	5,696	51,721	14.00	3,694
2027	127,231.38	2,121	3,156	124,075	14.75	8,412
	184,647.96	5,949	8,852	175,796		12,106

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.5 6.56

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 395.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 22-R2						
NET SALVAGE PERCENT.. 0						
1993	18,154.62	17,221	9,213	8,942	1.84	4,860
1997	39,291.32	35,834	19,171	20,120	2.89	6,962
2000	14,790.15	12,978	6,943	7,847	3.77	2,081
2001	2,322.53	2,005	1,073	1,250	4.12	303
2004	4,697.67	3,836	2,052	2,646	5.17	512
2011	22,500.91	14,833	7,936	14,565	8.27	1,761
2012	17,502.58	11,027	5,899	11,604	8.81	1,317
2015	35,730.49	19,123	10,231	25,499	10.42	2,447
2018	25,218.04	10,758	5,756	19,462	12.10	1,608
2019	7,634.66	2,956	1,581	6,054	12.66	478
2021	452,466.57	137,369	73,493	378,974	13.76	27,542
2023	11,478.29	2,447	1,309	10,169	14.76	689
	651,787.83	270,387	144,657	507,131		50,560

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.0 7.76

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 396.00 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2021	398,679.85	159,472	77,870	320,810	9.00	35,646
2023	145,090.40	38,691	18,893	126,197	11.00	11,472
2024	351,510.49	70,302	34,328	317,182	12.00	26,432
2025	3,167.41	422	206	2,961	13.00	228
2027	1,348,785.00	22,484	10,979	1,337,806	14.75	90,699
	2,247,233.15	291,371	142,276	2,104,957		164,477

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.8 7.32

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 397.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2024	66,757.77	13,352	4,762	61,996	12.00	5,166
2026	13,623.26	908	324	13,299	14.00	950
2027	42,580.55	710	253	42,328	14.75	2,870
	122,961.58	14,970	5,339	117,623		8,986

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.1 7.31

PART III. EXPERIENCED AND ESTIMATED NET SALVAGE

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2024 TRANSACTION YEAR				
354.40	76,612.54			
360.10	174,854.73	2,536.60		2,536.60-
361.10	11,611.90			
361.20	36,190.86			
380.00	4,504.61	499.87		499.87-
390.00	18,862.08	148.00		148.00-
396.00	76,949.74			
397.00	727.20			
	400,313.66	3,184.47		3,184.47-
2025 TRANSACTION YEAR				
354.40	76,612.54	208,782.11		208,782.11-
354.70	12,253.20	3,986.81		3,986.81-
360.10	174,967.45	7,057.38		7,057.38-
361.10	60,838.06	5,198.90		5,198.90-
361.20	36,962.56	23,893.27		23,893.27-
363.00	19,914.81	31,245.04		31,245.04-
371.00	10,495.04	525.00		525.00-
380.00	31,570.76	12,069.71		12,069.71-
390.00	18,862.08			
393.00	8,055.73	197.00		197.00-
396.00	76,949.74	166.00		166.00-
397.00	1,878.02			
	529,359.99	293,121.22		293,121.22-
2026 TRANSACTION YEAR				
354.70	42,816.98	3,669.00		3,669.00-
360.10	225.43	17.00		17.00-
361.10	133,846.15	10,923.00		10,923.00-
361.20	1,552.51	117.00		117.00-
363.00	39,530.41	2,958.00		2,958.00-
371.00	46,464.09	4,122.00		4,122.00-
380.00	119,828.45	10,629.00		10,629.00-
393.00	8,055.73			
396.00	20,000.00			
397.00	4,747.79			
	417,067.54	32,435.00		32,435.00-
TOTAL	1,346,741.19	328,740.69		328,740.69-

VOLUME 15

PENNSYLVANIA-AMERICAN WATER COMPANY

2025 GENERAL BASE RATE CASE
R-2025-3057983 (WATER)
R-2025-3058051 (WASTEWATER)

EXHIBITS NO. 11-J, 11-K, 11-L, 11-M, 11-N,
DEPRECIATION STUDY

WASTEWATER CSS OPERATIONS
AS OF JUNE 30, 2025, 2026, 2027

ELIZABETH BOROUGH WW CSS OPERATIONS
AS OF JUNE 30, 2026, 2027

EXHIBIT NO. 11-J - DEPRECIATION STUDY
WASTEWATER CSS OPERATIONS
AS OF JUNE 30, 2025

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

PENNSYLVANIA-AMERICAN WATER COMPANY

MECHANICSBURG, PENNSYLVANIA

WASTEWATER CSS OPERATIONS

2025 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WASTEWATER PLANT
AS OF JUNE 30, 2025

Prepared by:

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

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

PENNSYLVANIA-AMERICAN WATER COMPANY

Mechanicsburg, Pennsylvania

WASTEWATER CSS OPERATIONS

2025 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WASTEWATER PLANT
AS OF JUNE 30, 2025

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Mechanicsburg, Pennsylvania

Gannett Fleming
Valuation and Rate Consultants, LLC

300 Sterling Parkway, Suite 200
Mechanicsburg, PA 17050
717.763.7211

October 31, 2025

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

Attention Dominic DeGrazia
Director Rates and Regulatory

Pursuant to your request, we have determined the annual depreciation accruals applicable to wastewater plant as of June 30, 2025. Summaries of the original cost, annual accruals and the book depreciation reserve are presented in Tables 1 through 3, beginning on page I-3 of the attached report.

A description of the methods and procedures upon which the study was based, as well as support for the service life estimates, is set forth in a companion report "2026 Depreciation Study - Calculated Annual Depreciation Accruals Related to Wastewater Plant as of June 30, 2026".

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC



JOHN J. SPANOS
President



GLEN A. FRIEL
Assistant Project Manager

JJS:mle
084761.100

TABLE OF CONTENTS

PART I. RESULTS OF STUDY I-1
Description of Summary Tabulations I-2
Description of Detailed Tabulations I-2

Table 1. Development of Net Original Cost as of June 30, 2025 ..... I-3
Table 2. Summary of Estimated Survivor Curve, Original Cost, Book Depreciation Reserve and Calculated Annual Depreciation Accruals Related to Wastewater Plant as of June 30, 2025 ..... I-4
Table 3. Experienced Net Salvage I-5

PART II. DETAILED DEPRECIATION CALCULATIONS II-1
Cumulative Depreciated Original Cost II-2
Net Utility Plant in Service II-5

PART III. EXPERIENCED AND ESTIMATED NET SALVAGE III-1

PART I. RESULTS OF STUDY

PENNSYLVANIA-AMERICAN WATER COMPANY

WASTEWATER CSS OPERATIONS

DEPRECIATION STUDY

PART I. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Table 1 presents the development of net original cost used in the study. The net original cost is the original cost of wastewater plant less advances and contributions. The results of the depreciation study are summarized in Table 2, which sets forth the book reserve and the calculated annual depreciation related to net original cost as of June 30, 2025, and the annual amortization of net negative salvage. Table 3 presents the calculation of the amortization of experienced net salvage by account, based on the five-year period, 2020-2024.

DESCRIPTION OF DETAILED TABULATIONS

The supporting data for the depreciation calculations are presented in account sequence in the section beginning on page II-2. The original cost, calculated accrued depreciation, allocated book reserve, future accruals, remaining life and annual accrual are shown for each vintage of each account or subaccount. The amounts of regular retirements, gross salvage, and cost of removal are set forth by account for the years 2020 through 2024, on pages III-2 through III-4.

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

TABLE 1. DEVELOPMENT OF NET ORIGINAL COST AS OF JUNE 30, 2025

	DEPRCIABLE GROUP	ORIGINAL COST AS OF JUNE 30, 2025		CUSTOMER ADVANCES		CONTRIBUTIONS IN AID OF CONSTRUCTION		EXCLUDED PROPERTY		NET ORIGINAL COST AS OF JUNE 30, 2025
	(1)	(2)	-	(3)	-	(4)	-	(5)	=	(6)
DEPRECIABLE PLANT										
354.20	STRUCTURES AND IMPROVEMENTS - COLLECTION	44,336,602.62								44,336,602.62
354.30	STRUCTURES AND IMPROVEMENTS - SPP	25,842,326.61								25,842,326.61
354.40	STRUCTURES AND IMPROVEMENTS - TDP	136,843,428.06				2,500,000.00				134,343,428.06
355.00	POWER GENERATING EQUIPMENT	3,221,469.85								3,221,469.85
360.10	COLLECTION SEWERS - FORCE MAINS	17,527,772.02								17,527,772.02
361.10	COLLECTION SEWERS - GRAVITY MAINS	434,661,611.54				8,113,082.47				426,548,529.07
361.20	MANHOLES	45,588,029.34								45,588,029.34
363.00	SERVICES	19,203,502.55				1,473,516.15				17,729,986.40
364.00	FLOW MEASURING DEVICES	2,607,930.36								2,607,930.36
371.00	PUMPING EQUIPMENT	17,941,888.08								17,941,888.08
380.00	TREATMENT EQUIPMENT	83,722,294.89								83,722,294.89
381.00	PLANT SEWERS	1,576,345.41								1,576,345.41
382.00	OUTFALL SEWER LINES	499,404.31								499,404.31
389.10	OTHER PLANT AND MISCELLANEOUS EQUIPMENT	10,813,550.82								10,813,550.82
390.00	OFFICE FURNITURE AND EQUIPMENT	4,194,872.16								4,194,872.16
391.00	TRANSPORTATION EQUIPMENT	10,425,804.23								10,425,804.23
392.00	STORES EQUIPMENT	176,309.22								176,309.22
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	5,300,165.32								5,300,165.32
394.00	LABORATORY EQUIPMENT	451,556.68								451,556.68
395.00	POWER OPERATED EQUIPMENT	2,309,684.12								2,309,684.12
396.00	COMMUNICATION EQUIPMENT	2,954,453.33								2,954,453.33
397.00	MISCELLANEOUS EQUIPMENT	2,843,994.54								2,843,994.54
TOTAL DEPRECIABLE PLANT		**873,042,996.06**		**0.00**		**12,086,598.62**		**0.00**		**860,956,397.44**
NONDEPRECIABLE PLANT										
353.20	LAND AND LAND RIGHTS - COLLECTION	3,775,136.07								3,775,136.07
353.30	LAND AND LAND RIGHTS - SPP	1,153,570.00								1,153,570.00
353.40	LAND AND LAND RIGHTS - TDP	148,041.59								148,041.59
TOTAL NONDEPRECIABLE PLANT		**5,076,747.66**		**0.00**		**0.00**		**0.00**		**5,076,747.66**
TOTAL UTILITY PLANT		**878,119,743.72**		**0.00**		**12,086,598.62**		**0.00**		**866,033,145.10**

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE, AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF JUNE 30, 2025

	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF JUNE 30, 2025	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)
	DEPRECIABLE PLANT							
354.20	STRUCTURES AND IMPROVEMENTS - COLLECTION	45-R3	44,336,602.62	2,186,103	42,150,499	1,137,703	2.57	37.0
354.30	STRUCTURES AND IMPROVEMENTS - SPP	55-S0	25,842,326.61	7,972,095	17,870,232	568,045	2.20	31.5
354.40	STRUCTURES AND IMPROVEMENTS - TDP	55-S0	134,343,428.06	58,204,719	76,138,709	2,525,945	1.88	30.1
355.00	POWER GENERATING EQUIPMENT	35-S0.5	3,221,469.85	403,339	2,818,131	124,896	3.88	22.6
360.10	COLLECTION SEWERS - FORCE MAINS	75-R3	17,527,772.02	922,431	16,605,341	274,123	1.56	60.6
361.10	COLLECTION SEWERS - GRAVITY MAINS	80-R2.5	426,548,529.07	155,653,100	270,895,429	5,950,577	1.40	45.5
361.20	MANHOLES	50-S2.5	45,588,029.34	15,700,062	29,887,968	1,783,041	3.91	16.8
363.00	SERVICES	47-R3	17,729,986.40	5,721,277	12,008,709	493,646	2.78	24.3
364.00	FLOW MEASURING DEVICES	15-L2.5	2,607,930.36	1,078,538	1,529,393	212,228	8.14	7.2
371.00	PUMPING EQUIPMENT	30-S0.5	17,941,888.08	5,547,207	12,394,681	717,245	4.00	17.3
380.00	TREATMENT EQUIPMENT	35-S1.5	83,722,294.89	32,056,562	51,665,733	2,797,255	3.34	18.5
381.00	PLANT SEWERS	50-R3	1,576,345.41	863,246	713,099	30,869	1.96	23.1
382.00	OUTFALL SEWER LINES	50-R3	499,404.31	67,342	432,063	10,804	2.16	40.0
389.10	OTHER PLANT AND MISCELLANEOUS EQUIPMENT	20-S2.5	10,813,550.82	3,813,206	7,000,345	625,975	5.79	11.2
390.00	OFFICE FURNITURE AND EQUIPMENT	20-SQ	4,194,872.16	686,146	3,508,726	231,691	5.52	15.1
391.00	TRANSPORTATION EQUIPMENT	14-L4	10,425,804.23	4,510,202	5,915,602	767,106	7.36	7.7
392.00	STORES EQUIPMENT	25-SQ	176,309.22	21,615	154,694	7,353	4.17	21.0
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	5,300,165.32	915,299	4,384,866	257,527	4.86	17.0
394.00	LABORATORY EQUIPMENT	15-SQ	451,556.68	270,779	180,778	13,718	3.04	13.2
395.00	POWER OPERATED EQUIPMENT	22-R2	2,309,684.12	1,079,120	1,230,564	98,691	4.27	12.5
396.00	COMMUNICATION EQUIPMENT	15-SQ	2,954,453.33	1,123,923	1,830,530	217,730	7.37	8.4
397.00	MISCELLANEOUS EQUIPMENT	15-SQ	2,843,994.54	809,600	2,034,395	197,094	6.93	10.3
	TOTAL DEPRECIABLE PLANT		**860,956,397.44**	**299,605,910**	**561,350,487**	**19,043,262**	**2.21**	
	NONDEPRECIABLE PLANT							
353.20	LAND AND LAND RIGHTS - COLLECTION		3,775,136.07					
353.30	LAND AND LAND RIGHTS - SPP		1,153,570.00					
353.40	LAND AND LAND RIGHTS - TDP		148,041.59					
	TOTAL NONDEPRECIABLE PLANT		**5,076,747.66**					
	AMORTIZATION OF NET SALVAGE					**2,418,412**		
	TOTAL UTILITY PLANT		**866,033,145.10**	**299,605,910**	**561,350,487**	**21,461,674**		

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

TABLE 3. AMORTIZATION OF EXPERIENCED NET SALVAGE

	2020		2021		2022		2023		2024			
ACCOUNT	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	NET SALVAGE	SALVAGE ACCRUAL
(1)	(2) -	(3) +	(4) -	(5) +	(6) -	(7) +	(8) -	(9) +	(10) -	(11) =	(12)*	(13)=(12)/5
354.20		27,262		0		30,686		44,610		6,848	(109,406)	(21,881)
354.30				7,614		2,732		26,003		347	(36,696)	(7,339)
354.40		3,036		76,589		612,785		90,556			(782,966)	(156,593)
360.10		22,982		164,970		232,064		263,520		111,794	(795,331)	(159,066)
361.10	3,491	1,344,641		1,074,276		2,044,135	3,233	1,524,464	3,143	800,569	(6,778,218)	(1,355,644)
361.20		81,137		219,778		326,965		488,101		573,028	(1,689,009)	(337,802)
363.00		75,298		129,689		108,024		71,974		237,092	(622,077)	(124,415)
364.00		8,901									(8,901)	(1,780)
371.00		24,730		51,353		14,058		45,781		20,567	(156,488)	(31,298)
380.00		399,155		104,870		277,413		113,198		38,281	(932,917)	(186,583)
382.00		1,887		1,483		12,873		33,154		7,960	(57,356)	(11,471)
390.00										19,532	(19,532)	(3,906)
391.00								3,128			(3,128)	(626)
393.00		7,289		953		6,599		8,949		8,765	(32,556)	(6,511)
394.00		1,548		1,919		878		6,702		4,067	(15,114)	(3,023)
395.00		510				184		17,409		6,237	(24,340)	(4,868)
396.00		1,822		9,834		1,648				1,953	(15,256)	(3,051)
397.00		3,318		6,699						2,760	(12,777)	(2,555)
TOTAL	**3,491**	**2,003,518**	**0**	**1,850,027**	**0**	**3,671,044**	**3,233**	**2,737,547**	**3,143**	**1,839,799**	**(12,092,068)**	**(2,418,412)**

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

PART II. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1918	3,116,974	2,781,925	335,049	335,049	0.1
1938	1,239,289	997,624	241,665	576,714	0.1
1945	272,624	214,480	58,144	634,858	0.1
1950	1,033,284	779,712	253,572	888,430	0.2
1955	17,081,245	12,524,735	4,556,510	5,444,940	1.0
1959	66,560,530	45,933,552	20,626,978	26,071,918	4.6
1960	14,469,683	12,166,280	2,303,403	28,375,321	5.1
1962	11,518,386	7,883,974	3,634,412	32,009,733	5.7
1963	28,914,076	19,507,708	9,406,368	41,416,101	7.4
1965	832,393	552,625	279,768	41,695,869	7.4
1968	3,012,978	2,119,493	893,485	42,589,354	7.6
1970	1,050,280	669,962	380,318	42,969,672	7.7
1972	30,647,606	20,892,633	9,754,973	52,724,645	9.4
1973	934,739	565,440	369,299	53,093,944	9.5
1974	741,978	451,779	290,199	53,384,143	9.5
1975	35,913,063	28,003,705	7,909,358	61,293,501	10.9
1976	36,682,792	20,888,027	15,794,765	77,088,266	13.7
1977	556,743	326,265	230,478	77,318,744	13.8
1978	1,466,059	845,600	620,459	77,939,203	13.9
1979	1,541,722	879,475	662,247	78,601,450	14.0
1980	2,018,288	1,118,367	899,921	79,501,371	14.2
1981	1,202,411	664,934	537,477	80,038,848	14.3
1982	927,007	507,083	419,924	80,458,772	14.3
1983	665,159	356,277	308,882	80,767,654	14.4
1984	987,195	514,865	472,330	81,239,984	14.5
1985	3,526,144	1,990,593	1,535,551	82,775,535	14.7
1986	1,397,597	714,396	683,201	83,458,736	14.9
1987	2,613,679	1,685,377	928,302	84,387,038	15.0
1988	884,737	545,469	339,268	84,726,306	15.1
1989	26,669,283	12,041,477	14,627,806	99,354,112	17.7
1990	4,818,908	2,255,424	2,563,484	101,917,596	18.2
1991	2,005,880	927,666	1,078,214	102,995,810	18.3
1992	3,080,930	1,364,405	1,716,525	104,712,335	18.7
1993	477,552	197,297	280,255	104,992,590	18.7
1994	1,424,624	634,337	790,287	105,782,877	18.8
1995	18,132,645	10,279,482	7,853,163	113,636,040	20.2
1996	8,885,045	4,223,415	4,661,630	118,297,670	21.1
1997	421,384	170,361	251,023	118,548,693	21.1
1998	2,696,154	1,032,782	1,663,372	120,212,065	21.4
1999	11,108,834	4,101,436	7,007,398	127,219,463	22.7
2000	418,104	153,059	265,045	127,484,508	22.7
2001	2,530,152	1,319,225	1,210,927	128,695,435	22.9
2002	454,424	218,904	235,520	128,930,955	23.0
2003	2,201,699	1,034,651	1,167,048	130,098,003	23.2

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
2004	7,433,398	3,387,974	4,045,424	134,143,427	23.9
2005	2,523,307	747,562	1,775,745	135,919,172	24.2
2006	5,275,923	1,955,766	3,320,157	139,239,329	24.8
2007	5,876,219	1,642,927	4,233,292	143,472,621	25.6
2008	4,561,580	1,567,035	2,994,545	146,467,166	26.1
2009	10,258,303	2,685,469	7,572,834	154,040,000	27.4
2010	17,532,914	5,986,039	11,546,875	165,586,875	29.5
2011	4,836,386	1,153,609	3,682,777	169,269,652	30.2
2012	3,467,265	1,497,008	1,970,257	171,239,909	30.5
2013	6,196,216	3,240,184	2,956,032	174,195,941	31.0
2014	29,312,287	7,972,809	21,339,478	195,535,419	34.8
2015	24,400,541	7,658,729	16,741,812	212,277,231	37.8
2016	39,534,322	8,365,549	31,168,773	243,446,004	43.4
2017	15,500,538	2,939,370	12,561,168	256,007,172	45.6
2018	12,245,476	2,640,976	9,604,500	265,611,672	47.3
2019	43,363,891	4,795,086	38,568,805	304,180,477	54.2
2020	53,124,957	6,719,769	46,405,188	350,585,665	62.5
2021	36,346,582	3,735,557	32,611,025	383,196,690	68.3
2022	41,187,288	3,160,957	38,026,331	421,223,021	75.0
2023	81,294,274	3,690,760	77,603,514	498,826,535	88.9
2024	60,471,759	1,477,195	58,994,564	557,821,099	99.4
2025	11,165,291	68,493	11,096,798	568,917,897	101.3
9999	12,086,599-	4,519,188-	7,567,411-	561,350,486	100.0
SUBTOTAL	860,956,397	299,605,911	561,350,486		
NONDEPRECIABLE	5,076,748		5,076,748		
TOTAL	866,033,145	299,605,911	566,427,234		

NET UTILITY PLANT IN SERVICE

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 354.20 STRUCTURES AND IMPROVEMENTS - COLLECTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
2017	984,312.76	194,500	202,690	781,623	32.49	24,057
2018	1,927,982.08	334,698	348,791	1,579,191	33.32	47,395
2019	1,211,517.34	181,728	189,380	1,022,137	34.00	30,063
2020	173,808.85	21,813	22,731	151,078	34.84	4,336
2021	222,041.86	22,382	23,324	198,718	35.68	5,569
2022	2,205,419.74	168,053	175,129	2,030,291	36.37	55,823
2023	7,951,251.02	407,104	424,246	7,527,005	37.06	203,103
2024	29,623,753.60	767,255	799,561	28,824,193	37.61	766,397
2025	36,515.37	241	251	36,264	37.77	960
	44,336,602.62	2,097,774	2,186,103	42,150,499		1,137,703

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 37.0 2.57

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 354.30 STRUCTURES AND IMPROVEMENTS - SPP

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0						
NET SALVAGE PERCENT.. 0						
1960	2,307,540.06	1,844,878	1,871,550	435,990	16.30	26,748
1968	671,326.79	505,106	512,409	158,918	18.76	8,471
1970	60,405.27	44,519	45,163	15,242	19.63	776
1972	430,021.03	312,238	316,752	113,269	19.99	5,666
1990	89,924.53	51,617	52,363	37,562	25.98	1,446
1995	131,932.60	68,869	69,865	62,068	27.47	2,259
1996	344,568.73	175,868	178,411	166,158	27.82	5,973
2000	105,072.37	48,596	49,299	55,773	29.05	1,920
2004	244,354.55	100,576	102,030	142,325	30.02	4,741
2005	52,725.90	20,985	21,288	31,438	30.25	1,039
2006	2,611,533.23	1,002,306	1,016,796	1,594,737	30.50	52,286
2011	7,145.91	2,181	2,213	4,933	31.87	155
2012	7,147.63	2,063	2,093	5,055	32.05	158
2013	148,319.26	40,224	40,806	107,513	32.25	3,334
2014	10,489,746.72	2,653,906	2,692,273	7,797,474	32.48	240,070
2015	40,952.90	9,583	9,722	31,231	32.74	954
2017	762,725.81	148,274	150,418	612,308	33.15	18,471
2018	1,526,953.41	265,079	268,911	1,258,042	33.32	37,756
2019	446,541.64	68,053	69,037	377,505	33.37	11,313
2020	2,544,665.64	329,534	334,298	2,210,368	33.61	65,765
2021	237,091.40	25,227	25,592	211,499	33.59	6,296
2023	2,377,007.71	133,112	135,036	2,241,972	33.71	66,508
2024	193,229.75	5,604	5,685	187,545	33.48	5,602
2025	11,393.77	84	85	11,309	33.42	338
	25,842,326.61	7,858,482	7,972,095	17,870,232		568,045

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.5 2.20

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 354.40 STRUCTURES AND IMPROVEMENTS - TDP

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0						
NET SALVAGE PERCENT.. 0						
1960	10,599,624.45	8,474,400	9,142,358	1,457,266	16.30	89,403
1972	12,693,053.48	9,216,426	9,942,872	2,750,181	19.99	137,578
1975	17,981,926.22	12,677,258	13,676,489	4,305,437	20.92	205,805
1985	1,204,742.75	746,941	805,815	398,928	24.52	16,269
1993	12,736.38	6,929	7,475	5,261	26.82	196
1994	101,865.06	54,314	58,595	43,270	27.14	1,594
1995	8,797,962.75	4,592,537	4,954,524	3,843,439	27.47	139,914
1996	2,958,647.48	1,510,094	1,629,121	1,329,526	27.82	47,790
1999	75,887.27	36,107	38,953	36,934	28.64	1,290
2001	236,542.84	106,728	115,140	121,403	29.19	4,159
2003	1,461,646.93	620,615	669,532	792,115	29.81	26,572
2004	367,499.67	151,263	163,186	204,314	30.02	6,806
2006	131,140.18	50,332	54,299	76,841	30.50	2,519
2007	18,890.83	6,971	7,520	11,371	30.78	369
2008	402,043.27	142,163	153,368	248,675	31.08	8,001
2009	16,621.70	5,611	6,053	10,569	31.39	337
2010	12,094,530.43	3,900,486	4,207,926	7,886,604	31.51	250,289
2011	393,025.03	119,951	129,406	263,619	31.87	8,272
2012	282,267.24	81,462	87,883	194,384	32.05	6,065
2013	8,325.00	2,258	2,436	5,889	32.25	183
2014	16,814,574.82	4,254,087	4,589,397	12,225,178	32.48	376,391
2015	5,371,118.78	1,256,842	1,355,907	4,015,212	32.74	122,639
2016	19,818,007.39	4,245,017	4,579,613	15,238,394	33.02	461,490
2017	3,090,389.28	600,772	648,125	2,442,264	33.15	73,673
2018	101,683.42	17,652	19,043	82,640	33.32	2,480
2019	265,878.40	40,520	43,714	222,164	33.37	6,658
2020	1,060,026.32	137,273	148,093	911,933	33.61	27,133
2021	16,913,734.53	1,799,621	1,941,469	14,972,266	33.59	445,736
2022	975,108.52	79,861	86,156	888,953	33.63	26,433
2023	37,310.78	2,089	2,254	35,057	33.71	1,040
2024	30,884.14	896	967	29,917	33.48	894
2025	2,525,732.72	18,690	20,162	2,505,571	33.42	74,972
9999	2,500,000.00-	1,003,997-	1,083,132-	1,416,868-		47,005-
	134,343,428.06	53,952,169	58,204,719	76,138,709		2,525,945

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.1 1.88

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 355.00 POWER GENERATING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S0.5						
NET SALVAGE PERCENT.. 0						
1991	21,067.56	15,759	14,061	7,007	11.45	612
2002	19,740.16	11,895	10,614	9,126	15.17	602
2004	38,295.54	21,794	19,446	18,850	15.90	1,186
2012	403,177.35	164,053	146,381	256,796	18.95	13,551
2015	426,122.43	141,473	126,233	299,889	20.12	14,905
2020	22,037.01	4,055	3,618	18,419	22.17	831
2021	1,986.71	299	267	1,720	22.60	76
2024	2,289,043.09	92,706	82,719	2,206,324	23.69	93,133
	3,221,469.85	452,034	403,339	2,818,131		124,896

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.6 3.88

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 360.10 COLLECTION SEWERS - FORCE MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
1955	1,834.70	1,490	1,197	638	16.21	39
1960	17,379.90	13,443	10,800	6,580	19.03	346
1972	234,615.90	157,920	126,876	107,740	25.74	4,186
1989	4,590.34	2,264	1,819	2,771	36.99	75
1995	333,428.74	140,040	112,510	220,919	41.43	5,332
1996	180,459.83	73,790	59,284	121,176	41.92	2,891
2004	32,074.48	9,767	7,847	24,227	47.97	505
2015	1,168,459.93	175,269	140,814	1,027,646	56.67	18,134
2018	135,690.81	14,343	11,523	124,168	59.23	2,096
2019	37,085.16	3,382	2,717	34,368	59.79	575
2020	832,091.90	63,239	50,807	781,285	60.79	12,852
2021	671,346.60	41,086	33,009	638,338	61.36	10,403
2022	4,425,582.14	204,462	164,269	4,261,313	61.94	68,797
2023	6,485,350.26	201,046	161,524	6,323,826	62.52	101,149
2024	2,967,781.33	46,594	37,435	2,930,346	62.69	46,743
	17,527,772.02	1,148,135	922,431	16,605,341		274,123

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 60.6 1.56

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 361.10 COLLECTION SEWERS - GRAVITY MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R2.5						
NET SALVAGE PERCENT.. 0						
1918	2,906,961.70	2,674,986	2,571,912	335,050	9.28	36,105
1938	833,176.70	710,366	682,994	150,183	15.04	9,986
1945	209,851.74	172,918	166,255	43,597	17.09	2,551
1950	876,568.41	696,872	670,020	206,548	19.34	10,680
1955	16,947,767.54	12,931,147	12,432,877	4,514,891	21.74	207,677
1959	56,041,493.45	41,055,998	39,474,006	16,567,487	24.09	687,733
1960	1,043,301.20	759,523	730,257	313,044	24.29	12,888
1962	11,518,386.30	8,199,939	7,883,974	3,634,412	25.50	142,526
1963	27,097,985.26	19,152,856	18,414,848	8,683,137	25.72	337,603
1965	638,127.31	440,308	423,342	214,785	26.96	7,967
1968	1,806,188.42	1,204,547	1,158,133	648,055	28.47	22,763
1970	751,560.29	487,763	468,968	282,592	29.75	9,499
1972	15,304,008.47	9,652,238	9,280,313	6,023,695	31.03	194,125
1973	517,337.40	322,819	310,380	206,957	31.33	6,606
1974	457,111.24	279,752	268,972	188,139	32.33	5,819
1975	2,132,433.52	1,290,122	1,240,410	892,024	32.64	27,329
1976	35,466,245.60	21,027,937	20,217,677	15,248,569	33.64	453,287
1977	313,994.11	183,875	176,790	137,204	33.97	4,039
1978	818,922.39	469,570	451,476	367,446	34.97	10,507
1979	864,384.51	489,069	470,224	394,161	35.30	11,166
1980	1,407,555.32	785,416	755,152	652,403	35.65	18,300
1981	663,781.30	362,159	348,204	315,577	36.65	8,611
1982	495,753.11	266,467	256,199	239,554	37.00	6,474
1983	365,157.06	191,707	184,320	180,837	38.00	4,759
1984	636,254.98	328,689	316,024	320,231	38.37	8,346
1985	1,571,332.24	798,237	767,479	803,853	38.74	20,750
1986	739,759.61	366,403	352,285	387,475	39.74	9,750
1987	686,531.82	333,929	321,062	365,470	40.12	9,109
1988	275,257.69	130,362	125,339	149,919	41.12	3,646
1989	24,437,646.26	11,348,843	10,911,543	13,526,103	41.52	325,773
1990	2,840,779.70	1,282,612	1,233,190	1,607,590	42.52	37,808
1991	1,100,766.48	486,539	467,791	632,975	42.92	14,748
1992	2,102,271.26	908,812	873,793	1,228,478	43.34	28,345
1993	357,995.25	150,072	144,289	213,706	44.34	4,820
1994	941,729.89	385,356	370,507	571,223	44.76	12,762
1995	2,276,458.62	901,478	866,742	1,409,717	45.76	30,807
1996	3,458,334.01	1,333,879	1,282,481	2,175,853	46.19	47,107
1997	220,445.94	82,711	79,524	140,922	46.63	3,022
1998	1,443,654.89	522,314	502,188	941,467	47.63	19,766
1999	9,409,696.47	3,302,803	3,175,538	6,234,158	48.07	129,689
2000	300,950.63	102,323	98,380	202,571	48.53	4,174

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 361.10 COLLECTION SEWERS - GRAVITY MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R2.5						
NET SALVAGE PERCENT.. 0						
2001	543,534.45	177,410	170,574	372,960	49.53	7,530
2002	156,924.96	49,447	47,542	109,383	49.99	2,188
2003	19,520.22	5,883	5,656	13,864	50.99	272
2004	1,784,624.89	517,184	497,256	1,287,369	51.46	25,017
2005	1,337,027.70	371,694	357,372	979,656	51.94	18,861
2006	1,123,901.91	296,822	285,385	838,517	52.94	15,839
2007	4,883,155.84	1,230,555	1,183,139	3,700,017	53.43	69,250
2008	2,340,117.90	560,926	539,312	1,800,806	53.92	33,398
2009	9,135,819.13	2,075,658	1,995,677	7,140,142	54.42	131,204
2010	3,736,525.58	795,880	765,213	2,971,313	55.42	53,614
2011	3,662,994.20	733,331	705,074	2,957,920	55.93	52,886
2012	259,675.51	48,611	46,738	212,938	56.44	3,773
2013	436,419.34	75,937	73,011	363,408	56.97	6,379
2014	1,121,719.09	180,148	173,206	948,513	57.49	16,499
2015	16,178.80	2,378	2,286	13,893	58.03	239
2016	12,848,487.71	1,711,419	1,645,474	11,203,014	58.57	191,276
2017	6,871,493.85	819,082	787,521	6,083,973	59.11	102,926
2018	3,793,202.85	398,286	382,939	3,410,264	59.67	57,152
2019	37,918,557.67	3,435,421	3,303,045	34,615,513	60.23	574,722
2020	26,291,831.99	2,011,325	1,933,823	24,358,009	60.36	403,546
2021	11,232,426.03	691,917	665,256	10,567,170	60.94	173,403
2022	11,300,125.46	532,236	511,728	10,788,397	60.69	177,762
2023	44,300,863.63	1,417,628	1,363,003	42,937,861	60.50	709,717
2024	15,020,372.62	247,836	238,286	14,782,087	59.61	247,980
2025	2,248,192.12	9,667	9,294	2,238,898	57.55	38,904
9999	8,113,082.47-	3,079,219-	2,960,568-	5,152,514-		113,182-
	426,548,529.07	161,891,178	155,653,100	270,895,429		5,950,577

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 45.5 1.40

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 361.20 MANHOLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S2.5						
NET SALVAGE PERCENT.. 0						
1918	192,002.76	192,003	192,003			
1938	263,057.70	256,323	171,575	91,483	2.29	39,949
1945	40,698.28	39,070	26,152	14,546	3.33	4,368
1950	100,436.85	94,913	63,532	36,905	4.37	8,445
1955	82,962.76	77,238	51,701	31,262	5.19	6,024
1959	10,519,036.90	9,650,164	6,459,546	4,059,491	5.94	683,416
1960	124,835.20	113,600	76,041	48,794	6.43	7,588
1963	1,816,090.25	1,632,665	1,092,860	723,230	6.97	103,763
1965	115,835.77	102,862	68,853	46,983	7.57	6,206
1968	62,128.41	54,182	36,268	25,860	8.36	3,093
1970	131,490.13	113,542	76,002	55,488	8.69	6,385
1972	1,406,333.16	1,192,571	798,273	608,060	9.50	64,006
1973	300,514.18	253,153	169,453	131,061	9.73	13,470
1974	145,131.67	121,388	81,254	63,878	9.98	6,401
1975	428,835.35	355,933	238,251	190,584	10.24	18,612
1976	1,216,546.67	1,001,461	670,350	546,197	10.52	51,920
1977	135,672.33	110,709	74,105	61,567	10.82	5,690
1978	365,240.42	295,260	197,639	167,601	11.14	15,045
1979	376,391.09	301,263	201,657	174,734	11.47	15,234
1980	344,640.29	271,404	181,670	162,970	12.14	13,424
1981	303,876.29	236,659	158,413	145,463	12.50	11,637
1982	241,192.22	185,646	124,266	116,926	12.87	9,085
1983	167,201.76	127,107	85,082	82,120	13.25	6,198
1984	193,153.85	144,923	97,007	96,147	13.64	7,049
1985	425,383.15	314,784	210,707	214,676	14.05	15,279
1986	362,362.31	264,271	176,896	185,466	14.48	12,808
1987	251,003.20	180,270	120,668	130,335	14.91	8,741
1988	96,404.18	68,129	45,604	50,800	15.36	3,307
1989	1,480,246.96	1,023,147	684,865	795,382	16.08	49,464
1990	1,029,539.70	699,057	467,929	561,611	16.55	33,934
1991	480,597.06	320,270	214,380	266,217	17.02	15,641
1992	446,706.85	291,878	195,375	251,332	17.51	14,354
1993	106,820.01	68,023	45,533	61,287	18.25	3,358
1994	172,867.94	107,714	72,101	100,767	18.75	5,374
1995	493,617.84	300,613	201,222	292,396	19.26	15,182
1996	766,628.21	453,537	303,584	463,044	20.02	23,129
1997	99,518.88	57,402	38,423	61,096	20.54	2,974
1998	667,600.22	373,122	249,757	417,843	21.31	19,608
1999	377,718.65	204,270	136,732	240,987	22.08	10,914
2001	40,263.23	20,389	13,648	26,615	23.39	1,138
2004	391,028.74	175,728	117,627	273,402	25.73	10,626

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 361.20 MANHOLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S2.5						
NET SALVAGE PERCENT.. 0						
2005	622,671.32	267,749	179,224	443,447	26.51	16,728
2006	485,376.83	199,199	133,338	352,039	27.30	12,895
2007	261,475.47	101,662	68,050	193,425	28.30	6,835
2008	302,656.61	111,650	74,735	227,922	29.08	7,838
2010	100,531.28	32,874	22,005	78,526	30.87	2,544
2011	258,381.57	79,220	53,028	205,354	31.66	6,486
2012	100,205.47	28,528	19,096	81,109	32.66	2,483
2013	16,187.94	4,274	2,861	13,327	33.45	398
2014	101,870.38	24,653	16,502	85,368	34.45	2,478
2016	19,978.89	3,956	2,648	17,331	36.45	475
2019	46,757.52	6,200	4,150	42,608	39.25	1,086
2020	883,019.13	97,574	65,313	817,706	40.25	20,316
2021	904,384.65	79,948	53,515	850,870	41.25	20,627
2022	2,203,271.10	146,077	97,780	2,105,491	42.25	49,834
2023	4,897,474.91	216,468	144,897	4,752,578	43.25	109,886
2024	4,306,744.15	95,179	63,710	4,243,034	44.25	95,888
2025	3,315,430.70	18,235	12,206	3,303,225	45.00	73,405
	45,588,029.34	23,360,089	15,700,062	29,887,968		1,783,041

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.8 3.91

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 363.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R3						
NET SALVAGE PERCENT.. 0						
1918	18,009.96	18,010	18,010			
1938	143,054.88	143,055	143,055			
1945	22,073.48	22,073	22,073			
1950	56,278.80	55,716	46,160	10,119	0.76	10,119
1955	48,679.71	47,025	38,960	9,720	2.46	3,951
1960	76,154.48	72,271	59,876	16,278	3.49	4,664
1965	78,429.72	72,940	60,430	18,000	4.52	3,982
1970	106,824.27	96,355	79,829	26,995	5.98	4,514
1972	579,573.92	516,053	427,547	152,027	6.52	23,317
1973	116,887.81	103,329	85,607	31,281	6.82	4,587
1974	139,735.00	122,576	101,553	38,182	7.14	5,348
1975	332,974.60	289,688	240,005	92,970	7.47	12,446
1977	107,076.26	90,972	75,370	31,706	8.50	3,730
1978	281,896.00	237,159	196,485	85,411	8.87	9,629
1979	300,946.68	250,568	207,594	93,353	9.25	10,092
1980	266,091.96	219,127	181,545	84,547	9.64	8,770
1981	234,753.75	191,090	158,317	76,437	10.05	7,606
1982	190,062.15	152,829	126,618	63,444	10.48	6,054
1983	132,799.92	104,859	86,875	45,925	11.19	4,104
1984	157,785.94	122,915	101,834	55,952	11.63	4,811
1985	324,685.98	249,359	206,592	118,094	12.08	9,776
1986	295,474.98	223,556	185,215	110,260	12.55	8,786
1987	205,043.94	151,938	125,880	79,164	13.28	5,961
1988	70,509.94	51,395	42,580	27,930	13.76	2,030
1989	746,798.97	535,007	443,250	303,549	14.25	21,302
1990	832,608.91	582,826	482,867	349,742	15.00	23,316
1991	393,283.11	270,107	223,782	169,501	15.50	10,936
1992	531,951.61	356,354	295,237	236,715	16.26	14,558
1994	66,342.64	42,366	35,100	31,243	17.54	1,781
1995	100,262.25	62,564	51,834	48,428	18.08	2,679
1996	265,445.95	161,657	133,932	131,514	18.62	7,063
1997	87,126.12	51,474	42,646	44,480	19.39	2,294
1998	573,379.95	328,203	271,914	301,466	20.17	14,946
1999	165,344.70	91,998	76,220	89,125	20.73	4,299
2000	12,081.20	6,494	5,380	6,701	21.51	312
2004	188,269.92	87,376	72,390	115,880	24.25	4,779
2005	502,155.36	222,957	184,718	317,437	25.05	12,672
2006	406,003.36	172,795	143,160	262,843	25.64	10,251
2007	228,819.60	92,672	76,778	152,042	26.44	5,750
2008	64,952.16	24,955	20,675	44,277	27.25	1,625
2009	79,573.30	28,901	23,944	55,629	28.05	1,983

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 363.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R3						
NET SALVAGE PERCENT.. 0						
2011	170,969.39	55,052	45,610	125,359	29.48	4,252
2012	79,926.00	24,002	19,886	60,040	30.29	1,982
2013	16,092.23	4,480	3,712	12,380	31.10	398
2014	58,450.63	14,981	12,412	46,039	31.92	1,442
2016	134,440.98	28,555	23,658	110,783	33.37	3,320
2017	192,421.86	36,483	30,226	162,196	34.19	4,744
2018	202,105.13	33,671	27,896	174,209	35.02	4,975
2019	302,505.57	43,379	35,939	266,567	35.84	7,438
2020	1,411,244.70	169,349	140,304	1,270,941	36.67	34,659
2021	1,065,892.84	103,178	85,482	980,411	37.32	26,270
2022	1,077,994.36	78,586	65,108	1,012,886	38.15	26,550
2023	1,319,744.29	64,667	53,576	1,266,168	38.82	32,616
2024	2,095,111.46	51,959	43,048	2,052,063	39.32	52,189
2025	1,546,399.87	9,742	8,071	1,538,329	39.43	39,014
9999	1,473,516.15-	571,010-	475,488-	998,028-		41,026-
	17,729,986.40	6,870,638	5,721,277	12,008,709		493,646

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 24.3 2.78

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 364.00 FLOW MEASURING DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L2.5						
NET SALVAGE PERCENT.. 0						
1960	34,668.83	34,669	34,669			
1996	10,667.26	9,930	8,379	2,288	2.15	1,064
1998	11,518.92	10,574	8,923	2,596	2.41	1,077
2008	91,182.72	73,165	61,739	29,444	4.19	7,027
2010	110,716.42	85,695	72,313	38,403	4.38	8,768
2011	38,771.91	29,366	24,780	13,992	4.48	3,123
2013	175,978.36	125,649	106,027	69,951	4.81	14,543
2015	40,642.36	26,377	22,258	18,384	5.41	3,398
2016	442,654.44	268,913	226,919	215,735	5.81	37,132
2017	160,544.63	89,648	75,648	84,897	6.33	13,412
2018	43,907.33	22,099	18,648	25,259	6.91	3,655
2019	859,930.78	380,261	320,878	539,053	7.57	71,209
2020	72,459.17	27,281	23,021	49,438	8.28	5,971
2022	98,651.86	23,085	19,480	79,172	9.82	8,062
2023	407,174.77	64,334	54,287	352,888	10.66	33,104
2024	8,460.60	674	569	7,892	11.55	683
	2,607,930.36	1,271,720	1,078,538	1,529,393		212,228

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.2 8.14

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 371.00 PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 30-S0.5						
NET SALVAGE PERCENT.. 0						
1991	10,165.98	8,157	7,652	2,514	8.37	300
1996	865,081.19	644,745	604,794	260,287	9.91	26,265
1997	12,345.74	9,057	8,496	3,850	10.17	379
2001	72,361.53	48,801	45,777	26,585	11.59	2,294
2002	53,105.57	34,933	32,768	20,338	11.97	1,699
2004	392,031.81	245,334	230,132	161,900	12.56	12,890
2005	8,726.79	5,288	4,960	3,767	13.00	290
2006	400,949.09	235,397	220,811	180,138	13.36	13,483
2007	12,937.95	7,359	6,903	6,035	13.65	442
2008	17,844.66	9,768	9,163	8,682	14.06	617
2009	463,548.76	244,012	228,892	234,657	14.40	16,296
2010	701,547.03	353,580	331,671	369,876	14.76	25,059
2011	128,559.92	61,734	57,909	70,651	15.15	4,663
2012	1,573,089.45	715,756	671,405	901,684	15.57	57,912
2013	413,699.69	177,725	166,713	246,987	15.93	15,505
2014	92,722.35	37,330	35,017	57,705	16.32	3,536
2015	3,940,792.51	1,473,856	1,382,530	2,558,263	16.74	152,823
2016	1,201,307.47	414,091	388,432	812,875	17.11	47,509
2017	85,221.90	26,726	25,070	60,152	17.51	3,435
2018	1,331,946.38	373,877	350,710	981,236	17.94	54,695
2019	444,357.51	109,579	102,789	341,569	18.33	18,634
2020	1,329,556.93	279,872	262,530	1,067,027	18.75	56,908
2021	320,418.37	55,368	51,937	268,481	19.15	14,020
2022	640,944.19	85,181	79,903	561,041	19.57	28,668
2023	2,438,935.71	222,431	208,649	2,230,287	19.93	111,906
2024	622,970.96	29,280	27,466	595,505	20.28	29,364
2025	366,718.64	4,401	4,128	362,590	20.54	17,653
	17,941,888.08	5,913,638	5,547,207	12,394,681		717,245

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.3 4.00

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 380.00 TREATMENT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S1.5						
NET SALVAGE PERCENT.. 0						
1960	266,178.48	261,254	240,729	25,449	1.23	20,690
1968	473,334.30	447,869	412,683	60,651	3.24	18,719
1975	15,036,892.82	13,683,572	12,608,550	2,428,343	4.95	490,574
1987	1,471,100.21	1,213,069	1,117,767	353,333	8.08	43,729
1988	442,565.45	360,248	331,946	110,619	8.45	13,091
1990	26,054.86	20,701	19,075	6,980	9.05	771
1994	141,818.41	106,392	98,034	43,784	10.32	4,243
1995	5,111,106.19	3,771,996	3,475,656	1,635,450	10.65	153,563
1996	35,212.21	25,427	23,429	11,783	11.16	1,056
1997	1,947.81	1,380	1,272	676	11.53	59
1999	1,062,894.00	721,280	664,614	398,280	12.31	32,354
2001	1,637,450.09	1,057,138	974,086	663,364	13.17	50,369
2002	197,596.78	124,525	114,742	82,855	13.50	6,137
2003	91,094.17	55,713	51,336	39,758	13.97	2,846
2004	3,939,642.25	2,333,056	2,149,764	1,789,878	14.46	123,781
2006	11,515.96	6,345	5,847	5,669	15.48	366
2007	294,504.54	155,852	143,608	150,897	16.01	9,425
2008	1,126,803.13	570,838	525,991	600,812	16.56	36,281
2009	55,372.86	26,756	24,654	30,719	17.11	1,795
2010	24,214.50	11,114	10,241	13,974	17.68	790
2012	120,670.02	49,258	45,388	75,282	18.85	3,994
2013	49,252.10	18,735	17,263	31,989	19.55	1,636
2014	29,087.99	10,271	9,464	19,624	20.15	974
2015	11,568,792.25	3,748,289	3,453,812	8,114,980	20.86	389,021
2016	4,105,660.46	1,208,296	1,113,369	2,992,291	21.58	138,660
2017	2,377,540.48	627,671	578,359	1,799,181	22.30	80,681
2018	1,075,745.89	250,756	231,056	844,690	23.03	36,678
2019	167,428.01	33,753	31,101	136,327	23.76	5,738
2020	9,823,261.02	1,660,131	1,529,706	8,293,555	24.59	337,273
2021	2,379,170.70	323,567	298,147	2,081,024	25.41	81,898
2022	15,610,807.82	1,601,669	1,475,837	14,134,971	26.24	538,680
2023	3,973,362.72	272,573	251,158	3,722,205	27.15	137,098
2024	841,226.19	28,938	26,665	814,561	28.07	29,019
2025	152,990.22	1,316	1,213	151,778	28.82	5,266
	83,722,294.89	34,789,748	32,056,562	51,665,733		2,797,255

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.5 3.34

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 381.00 PLANT SEWERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
1995	874,635.54	519,534	533,889	340,747	20.51	16,614
1999	17,293.00	9,127	9,379	7,914	23.26	340
2002	27,056.54	12,882	13,238	13,819	25.31	546
2003	603,123.96	275,990	283,616	319,508	26.08	12,251
2004	48,787.57	21,413	22,005	26,783	26.85	998
2016	5,448.80	1,089	1,119	4,330	36.05	120
	1,576,345.41	840,035	863,246	713,099		30,869

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.1 1.96

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 382.00 OUTFALL SEWER LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
2017	12,867.84	2,296	3,504	9,364	36.84	254
2018	174,944.46	27,431	41,866	133,078	37.64	3,536
2023	311,592.01	14,396	21,972	289,620	41.29	7,014
	499,404.31	44,123	67,342	432,063		10,804

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.0 2.16

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 389.10 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S2.5						
NET SALVAGE PERCENT.. 0						
2003	732.57	632	562	171	3.51	49
2013	4,140,223.53	2,513,944	2,235,652	1,904,572	7.76	245,435
2019	2,529.74	829	737	1,793	12.32	146
2020	6,201,677.71	1,699,260	1,511,154	4,690,524	13.25	354,002
2022	430,060.25	71,089	63,219	366,841	15.15	24,214
2024	38,327.02	2,116	1,882	36,445	17.12	2,129
	10,813,550.82	4,287,870	3,813,206	7,000,345		625,975

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.2 5.79

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 390.00 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2008	12,008.00	10,207	7,513	4,495	3.00	1,498
2009	12,846.21	10,277	7,565	5,281	4.00	1,320
2010	44,755.08	33,566	24,707	20,048	5.00	4,010
2011	17,379.55	12,166	8,955	8,425	6.00	1,404
2012	39,909.19	25,941	19,094	20,815	7.00	2,974
2013	4,929.42	2,958	2,177	2,752	8.00	344
2014	23,508.40	12,930	9,517	13,991	9.00	1,555
2015	19,770.58	9,885	7,276	12,495	10.00	1,250
2016	717,221.40	322,750	237,565	479,656	11.00	43,605
2017	200,445.74	80,178	59,016	141,430	12.00	11,786
2018	57,523.48	20,133	14,819	42,704	13.00	3,285
2019	218,312.76	65,494	48,208	170,105	14.00	12,150
2020	417,250.76	104,313	76,782	340,469	15.00	22,698
2021	305,742.77	61,149	45,010	260,733	16.00	16,296
2022	247,326.91	37,099	27,307	220,020	17.00	12,942
2023	891,711.99	89,171	65,636	826,076	18.00	45,893
2024	584,267.19	29,213	21,503	562,764	19.00	29,619
2025	379,962.73	4,750	3,496	376,467	19.75	19,062
	4,194,872.16	932,180	686,146	3,508,726		231,691

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.1 5.52

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 391.00 TRANSPORTATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 14-L4						
NET SALVAGE PERCENT.. 0						
1995	13,240.08	13,240	13,240			
2003	25,581.36	24,313	23,949	1,632	1.15	1,419
2004	6,788.48	6,387	6,291	497	1.32	377
2006	99,532.58	91,530	90,160	9,373	1.66	5,646
2007	154,794.96	140,151	138,054	16,741	1.88	8,905
2008	150,540.49	134,357	132,346	18,194	2.05	8,875
2009	220,230.56	193,451	190,556	29,675	2.21	13,428
2010	253,581.52	219,855	216,565	37,017	2.30	16,094
2011	91,691.79	78,176	77,006	14,686	2.42	6,069
2012	283,568.72	235,929	232,399	51,170	2.62	19,531
2013	590,227.54	473,126	466,046	124,182	2.97	41,812
2014	555,945.44	423,186	416,853	139,092	3.45	40,317
2015	697,815.92	495,449	488,035	209,781	4.08	51,417
2016	185,576.14	121,088	119,276	66,300	4.79	13,841
2017	174,855.63	103,235	101,690	73,166	5.55	13,183
2018	1,449,339.70	757,860	746,519	702,821	6.39	109,988
2019	840,388.91	379,688	374,007	466,382	7.28	64,063
2021	89,577.43	27,160	26,754	62,823	9.19	6,836
2022	869,888.42	197,813	194,853	675,035	10.19	66,245
2023	2,612,625.59	396,074	390,147	2,222,479	11.19	198,613
2024	815,335.23	61,802	60,877	754,458	12.19	61,892
2025	244,677.74	4,649	4,579	240,099	12.94	18,555
	10,425,804.23	4,578,519	4,510,202	5,915,602		767,106

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.7 7.36

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 392.00 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2017	6,402.78	2,049	1,599	4,804	17.00	283
2020	100,441.50	20,088	15,679	84,762	20.00	4,238
2023	69,464.94	5,557	4,337	65,128	23.00	2,832
	176,309.22	27,694	21,615	154,694		7,353

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 21.0 4.17

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 393.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2006	5,970.32	5,672	5,970			
2007	7,829.70	7,047	7,786	44	2.00	22
2008	5,161.15	4,387	4,847	314	3.00	105
2009	28,227.61	22,582	24,951	3,277	4.00	819
2010	23,867.97	17,901	19,779	4,089	5.00	818
2011	11,907.00	8,335	9,209	2,698	6.00	450
2012	34,047.65	22,131	24,452	9,596	7.00	1,371
2013	19,113.82	11,468	12,671	6,443	8.00	805
2014	13,575.00	7,466	8,249	5,326	9.00	592
2015	28,072.98	14,036	15,508	12,565	10.00	1,256
2016	36,897.99	16,604	18,346	18,552	11.00	1,687
2017	210,186.54	84,075	92,894	117,293	12.00	9,774
2018	247,854.50	86,749	95,848	152,006	13.00	11,693
2019	188,452.28	56,536	62,466	125,986	14.00	8,999
2020	225,198.10	56,300	62,205	162,993	15.00	10,866
2021	212,312.52	42,463	46,917	165,396	16.00	10,337
2022	541,133.09	81,170	89,684	451,449	17.00	26,556
2023	2,448,721.44	244,872	270,556	2,178,165	18.00	121,009
2024	699,685.21	34,984	38,653	661,032	19.00	34,791
2025	311,950.45	3,899	4,308	307,642	19.75	15,577
	5,300,165.32	828,677	915,299	4,384,866		257,527

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.0 4.86

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 394.00 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2010	2,418.04	2,418	2,418			
2011	7,356.65	6,866	7,357			
2012	727.50	631	728			
2013	4,573.96	3,659	4,574			
2014	8,402.05	6,161	8,402			
2015	18,226.62	12,151	18,227			
2017	9,868.23	5,263	9,868			
2018	16,270.55	7,593	16,271			
2019	88,575.86	35,430	88,576			
2020	15,147.63	5,049	14,035	1,113	10.00	111
2021	14,898.86	3,973	11,044	3,855	11.00	350
2022	24,875.03	4,975	13,829	11,046	12.00	920
2023	174,523.09	23,269	64,681	109,842	13.00	8,449
2024	55,575.61	3,705	10,299	45,277	14.00	3,234
2025	10,117.00	169	470	9,647	14.75	654
	451,556.68	121,312	270,779	180,778		13,718

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.2 3.04

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 395.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 22-R2						
NET SALVAGE PERCENT.. 0						
2007	13,810.00	9,819	11,089	2,721	7.32	372
2008	48,270.00	33,070	37,346	10,924	7.81	1,399
2009	246,063.00	162,205	183,177	62,886	8.27	7,604
2010	440,226.19	277,342	313,201	127,025	8.81	14,418
2011	45,902.54	27,569	31,134	14,769	9.31	1,586
2012	282,853.13	160,689	181,465	101,388	9.88	10,262
2013	157,521.76	84,306	95,206	62,316	10.42	5,980
2014	2,683.87	1,343	1,517	1,167	10.98	106
2015	7,815.84	3,627	4,096	3,720	11.55	322
2016	15,995.00	6,823	7,705	8,290	12.10	685
2017	29,847.33	11,557	13,051	16,796	12.66	1,327
2018	44,891.21	15,555	17,566	27,325	13.20	2,070
2020	9,692.97	2,515	2,840	6,853	14.27	480
2021	563,825.38	120,208	135,751	428,074	14.76	29,002
2023	271,216.17	31,081	35,100	236,116	15.45	15,283
2024	129,069.73	7,860	8,876	120,194	15.42	7,795
	2,309,684.12	955,569	1,079,120	1,230,564		98,691

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.5 4.27

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 396.00 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	2,300.20	2,147	1,928	372	1.00	372
2013	15,352.54	12,282	11,029	4,324	3.00	1,441
2015	1,055,779.23	703,856	632,025	423,754	5.00	84,751
2016	2,645.52	1,587	1,425	1,221	6.00	204
2017	232,168.62	123,822	111,185	120,984	7.00	17,283
2018	92,490.12	43,162	38,757	53,733	8.00	6,717
2019	110,810.89	44,324	39,801	71,010	9.00	7,890
2021	820,669.12	218,848	196,514	624,155	11.00	56,741
2022	428,635.64	85,727	76,978	351,658	12.00	29,305
2023	50,463.50	6,728	6,041	44,422	13.00	3,417
2024	135,784.60	9,053	8,130	127,655	14.00	9,118
2025	7,353.35	123	110	7,243	14.75	491
	2,954,453.33	1,251,659	1,123,923	1,830,530		217,730

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.4 7.37

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 397.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2017	99,244.73	52,930	48,506	50,739	7.00	7,248
2018	22,944.61	10,708	9,813	13,132	8.00	1,642
2019	214,260.76	85,704	78,541	135,720	9.00	15,080
2020	1,711,545.71	570,510	522,830	1,188,716	10.00	118,872
2021	391,062.13	104,285	95,569	295,493	11.00	26,863
2022	107,463.52	21,493	19,697	87,767	12.00	7,314
2023	275,479.95	36,730	33,660	241,820	13.00	18,602
2024	14,136.39	942	864	13,272	14.00	948
2025	7,856.74	131	120	7,737	14.75	525
	2,843,994.54	883,433	809,600	2,034,395		197,094

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.3 6.93

PART III. EXPERIENCED NET SALVAGE

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2020 TRANSACTION YEAR				
354.20	5,414.90	27,261.65		27,261.65-
354.30	15,012.08			
354.40	5,402.39	3,035.88		3,035.88-
360.10	2,601.63	22,982.08		22,982.08-
361.10	1,935,411.80	1,344,641.10	3,491.13	1,341,149.97-
361.20	855,928.79	81,137.03		81,137.03-
363.00		75,298.32		75,298.32-
364.00		8,901.01		8,901.01-
371.00	208,080.94	24,730.31		24,730.31-
380.00	702,130.50	399,155.43		399,155.43-
390.00	724.38	1,886.85		1,886.85-
391.00	20,099.66			
393.00	68,342.45	7,289.38		7,289.38-
394.00	8,232.73	1,548.07		1,548.07-
395.00		510.16		510.16-
396.00		1,822.13		1,822.13-
397.00		3,318.49		3,318.49-
	3,827,382.25	2,003,517.89	3,491.13	2,000,026.76-
2021 TRANSACTION YEAR				
354.30	1,942.90	7,613.98		7,613.98-
354.40	45,344.71	76,589.11		76,589.11-
360.10	2,808.79	164,970.27		164,970.27-
361.10	1,848,146.44	1,074,276.48		1,074,276.48-
361.20	512,911.70	219,777.95		219,777.95-
363.00	130,642.17	129,688.68		129,688.68-
371.00	60,139.27	51,352.70		51,352.70-
380.00	230,130.31	104,870.48		104,870.48-
390.00		1,482.56		1,482.56-
393.00	33.43	953.49		953.49-
394.00	633.03	1,919.19		1,919.19-
396.00		9,833.75		9,833.75-
397.00		6,698.53		6,698.53-
	2,832,732.75	1,850,027.17		1,850,027.17-

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2022 TRANSACTION YEAR				
354.20	128,984.57	30,686.12		30,686.12-
354.30	5,000.83	2,731.90		2,731.90-
354.40	955,038.55	612,785.01		612,785.01-
360.10	6,487.72	232,064.30		232,064.30-
361.10	5,400,909.25	2,044,135.19		2,044,135.19-
361.20	863,890.35	326,964.80		326,964.80-
363.00	108,769.18	108,024.33		108,024.33-
371.00	101,130.80	14,057.96		14,057.96-
380.00	234,196.28	277,412.74		277,412.74-
390.00	99,806.02	12,873.26		12,873.26-
393.00	33,317.01	6,599.32		6,599.32-
394.00	10,743.07	877.73		877.73-
395.00	99,992.04	183.61		183.61-
396.00	17,087.95	1,647.58		1,647.58-
397.00	5,273.39			
	8,070,627.01	3,671,043.85		3,671,043.85-
2023 TRANSACTION YEAR				
354.20		44,609.56		44,609.56-
354.30	61,030.41	26,003.45		26,003.45-
354.40	40,754.76	90,555.68		90,555.68-
360.10	86,758.17	263,519.89		263,519.89-
361.10	567,220.02	1,524,464.05	3,233.11	1,521,230.94-
361.20	2,097,098.65	488,100.98		488,100.98-
363.00	22,575.43	71,973.95		71,973.95-
371.00	204,953.76	45,780.89		45,780.89-
380.00	153,661.29	113,197.69		113,197.69-
390.00		33,153.57		33,153.57-
391.00	202,444.39			
392.00		3,127.98		3,127.98-
393.00		8,948.84		8,948.84-
394.00		6,701.56		6,701.56-
395.00		17,409.07		17,409.07-
	3,436,496.88	2,737,547.16	3,233.11	2,734,314.05-

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2024 TRANSACTION YEAR				
354.20	27,733.90	6,848.20		6,848.20-
354.30	198,961.93	346.69		346.69-
354.40	223,009.55			
360.10		111,794.47		111,794.47-
361.10	3,635,121.52	800,568.53	3,142.83	797,425.70-
361.20	2,008,432.42	573,028.08		573,028.08-
363.00	55,131.15	237,092.00		237,092.00-
371.00	76,899.75	20,566.63		20,566.63-
380.00	110,793.90	38,281.11		38,281.11-
390.00		7,959.69		7,959.69-
391.00	252,355.00	19,531.80		19,531.80-
393.00		8,764.91		8,764.91-
394.00		4,067.04		4,067.04-
395.00		6,237.37		6,237.37-
396.00		1,952.74		1,952.74-
397.00		2,759.63		2,759.63-
	6,588,439.12	1,839,798.89	3,142.83	1,836,656.06-
TOTAL	24,755,678.01	12,101,934.96	9,867.07	12,092,067.89-

EXHIBIT NO. 11-K - DEPRECIATION STUDY
WASTEWATER CSS OPERATIONS
AS OF JUNE 30, 2026

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

PENNSYLVANIA-AMERICAN WATER COMPANY

MECHANICSBURG, PENNSYLVANIA

WASTEWATER CSS OPERATIONS

2026 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WASTEWATER PLANT
AS OF JUNE 30, 2026

Prepared by:

GANNETT FLEMING VALUATION

AND RATE CONSULTANTS, LLC

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

PENNSYLVANIA-AMERICAN WATER COMPANY

Mechanicsburg, Pennsylvania

WASTEWATER CSS OPERATIONS

2026 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WASTEWATER PLANT
AS OFJUNE 30, 2026

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Mechanicsburg, Pennsylvania

Gannett Fleming
Valuation and Rate Consultants, LLC

300 Sterling Parkway, Suite 200
Mechanicsburg, PA 17050
717.763.7211

October 31, 2025

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

Attention Dominic DeGrazia
Director Rates and Regulatory

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to wastewater plant. The results of our study as of June 30, 2026 are presented in the attached report. The results of our study as of June 30, 2025 are presented in our report, "2025 Depreciation Study - Calculated Annual Depreciation Accruals Related to Wastewater Plant as of June 30, 2025." The same methods, procedures and estimates are used in both studies.

The attached report sets forth a description of the methods and procedures upon which the studies were based, the estimates of survivor curves, and the calculated annual depreciation as of June 30, 2026.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC



JOHN J. SPANOS
President



GLEN A. FRIEL
Assistant Project Manager

JJS:mle

084761.100

TABLE OF CONTENTS

PART I. INTRODUCTION I-1
Scope I-2
Basis of the Study I-3
Development of Net Original Cost I-3

PART II. ESTIMATION OF SURVIVOR CURVES II-1
Survivor Curves II-2
Iowa Type Curves II-3
Retirement Rate Method of Analysis II-9
Schedules of Annual Transactions in Plant Records II-10
Schedule of Plant Exposed to Retirement II-13
Original Life Table II-15
Smoothing the Original Survivor Curve II-17

PART III. SERVICE LIFE CONSIDERATIONS III-1
Field Trips III-2
Judgments III-2

PART IV. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION IV-1
Book Reserve IV-2
Group Depreciation Procedures IV-2
Single Unit of Property IV-3
Remaining Life Annual Accruals IV-3
Equal Life Group Procedure IV-3
Amortization of General Plant Accounts IV-5
Net Salvage IV-6

PART V. RESULTS OF THE STUDY V-1
Description of Summary Tabulations V-2
Description of Detailed Tabulations V-2
Table 1. Development of Net Original Cost as of June 30, 2026 ..... V-4
Table 2. Summary of Estimated Survivor Curve, Original Cost, Book Depreciation Reserve and Calculated Annual Depreciation Accruals Related to Wastewater Plant as of June 30, 2026 ..... V-5
Table 3. Bringforward to June 30, 2026 of Book Reserve as of June 30, 2025 ..... V-6
Table 4. Calculation of Depreciation Accruals for the Twelve Months Ended June 30, 2026 ..... V-7
Table 5. Amortization of Experienced and Estimated Net Salvage V-8

PART VI. SERVICE LIFE STATISTICS VI-1

TABLE OF CONTENTS, cont.

PART VII. DETAILED DEPRECIATION CALCULATIONS VII-1
Cumulative Depreciated Original Cost VII-2
Net Utility Plant in Service VII-5

PART VIII. EXPERIENCED AND ESTIMATED NET SALVAGE VIII-1

PART I. INTRODUCTION

PENNSYLVANIA-AMERICAN WATER COMPANY

WASTEWATER CSS OPERATIONS

DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study for Pennsylvania-American Water Company to determine the annual depreciation accrual rates and amounts applicable to the original cost of wastewater plant as of June 30, 2026. The rates and amounts are based on the straight line remaining life method of depreciation. This report also describes the concepts, methods and judgments which underlie the recommended annual depreciation accrual rates related to wastewater plant in service as of June 30, 2026.

Part I, Introduction, contains statements with respect to the basis of the study and the development of net original cost. Part II, Estimation of Survivor Curves, presents descriptions of the considerations and methods used in the service life study. Part III, Service Life Considerations, presents the results of the average service life analysis. Part IV, Calculation of Annual and Accrued Depreciation, describes the procedures used in the calculation of group depreciation. Part V, Results of Study, presents summaries by depreciable group of annual depreciation accrual rates and amounts, as well as composite remaining lives. Part VI, Service Life Statistics, presents the statistical analysis of service life estimates, Part VII, Detailed Depreciation Calculations, presents the detailed tabulations of annual depreciation and Part VIII, Experienced and Estimated Net

Salvage, presents the cost of removal and gross salvage recorded for the period 2021-2025.

BASIS OF THE STUDY

The purpose of the depreciation study was to determine the annual depreciation accruals applicable to the original cost of wastewater plant in service as of June 30, 2026. For most accounts, the straight line remaining life method using attained ages, the book depreciation reserve and estimated survivor curves, was the basis for the calculation of annual depreciation. For certain accounts, the annual and accrued amortization amounts were based on the age of the property and the selected amortization period.

The survivor curve estimates were based on judgment which incorporated (1) analyses of historical data related to wastewater property for all Pennsylvania-American Water Company Wastewater Operations; (2) consideration of the character, use and location of the property; (3) probable future events and management plans; and (4) a general knowledge of wastewater property lives. The use of Iowa type survivor curves is a generally-accepted method of estimating average service life when the actual lives of individual property units are dispersed.

DEVELOPMENT OF NET ORIGINAL COST

The original cost data used in this study were obtained from the Company's continuing property records and work order system which show in detail the original cost of the property including descriptions, locations and years of installation of property units. The net original cost was developed from the original cost data by deducting contributions in aid of construction. The development of net original cost by plant account is set forth in Table 1 on page V-4.

PART II. ESTIMATION OF SURVIVOR CURVES

PART II. ESTIMATION OF SURVIVOR CURVES

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

SURVIVOR CURVES

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

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

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

Iowa Type Curves

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

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

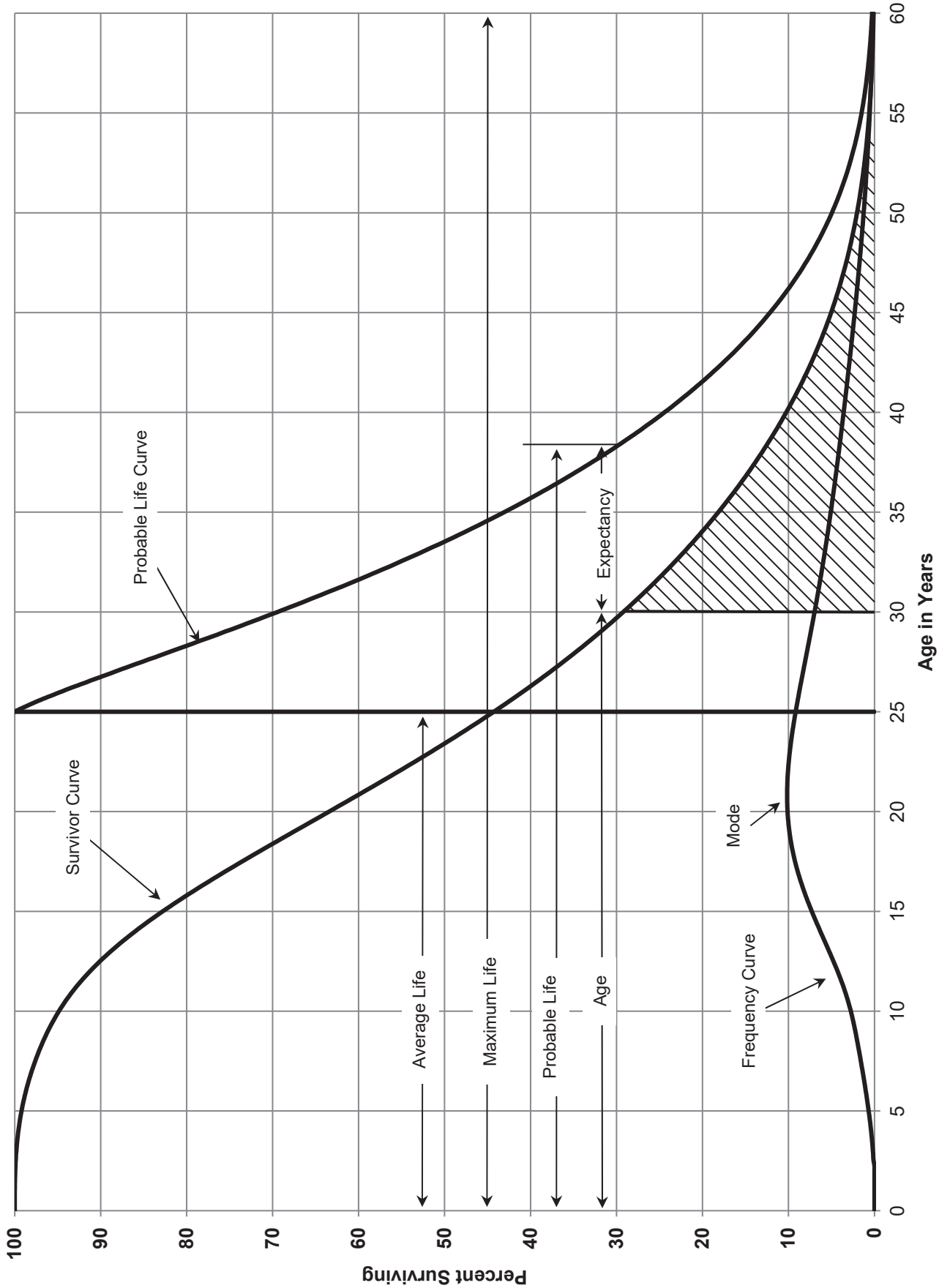


FIGURE 1. TYPICAL SURVIVOR CURVE AND DERIVED CURVES

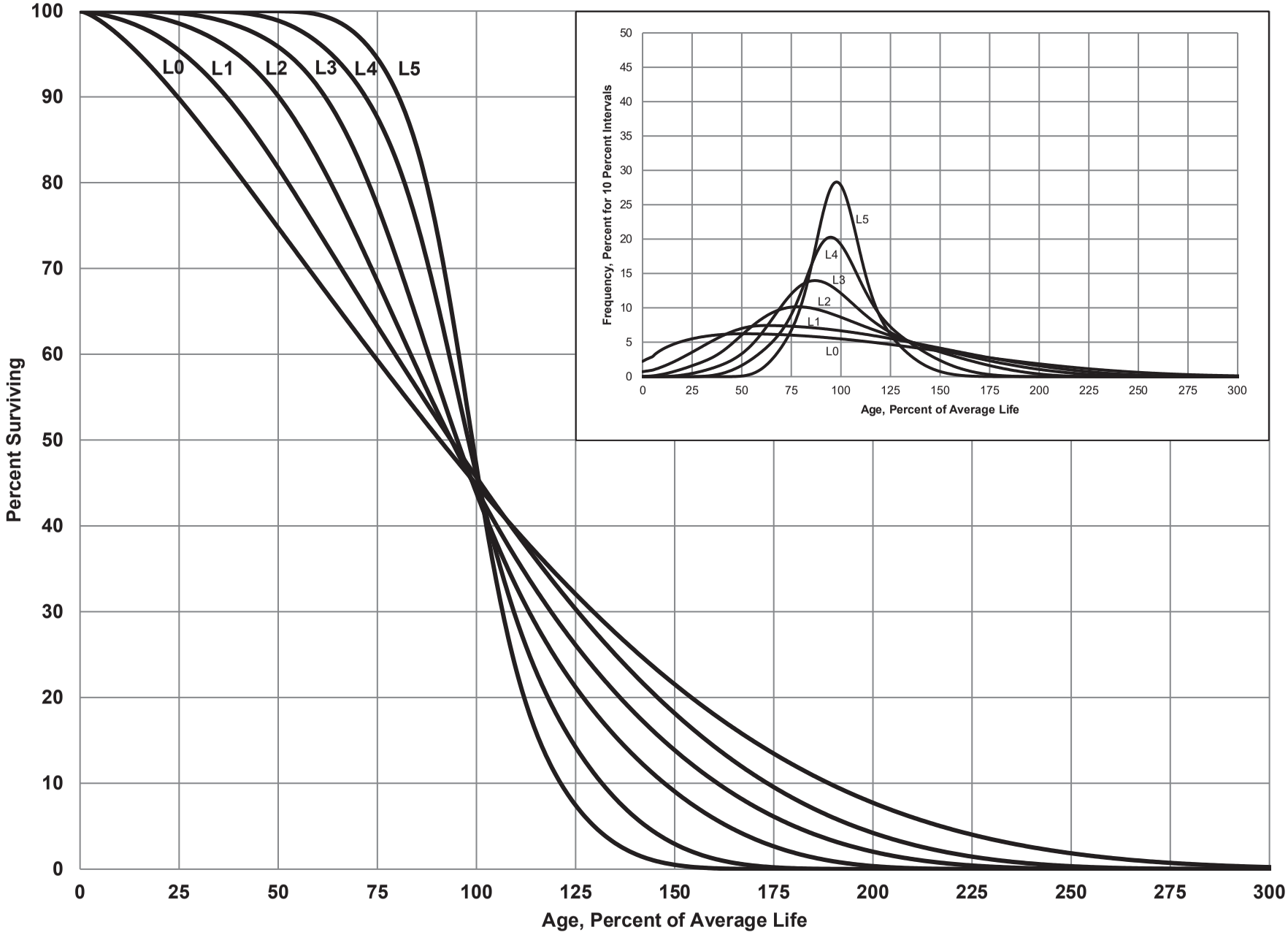


FIGURE 2. LEFT MODAL OR "L" IOWA TYPE SURVIVOR CURVES

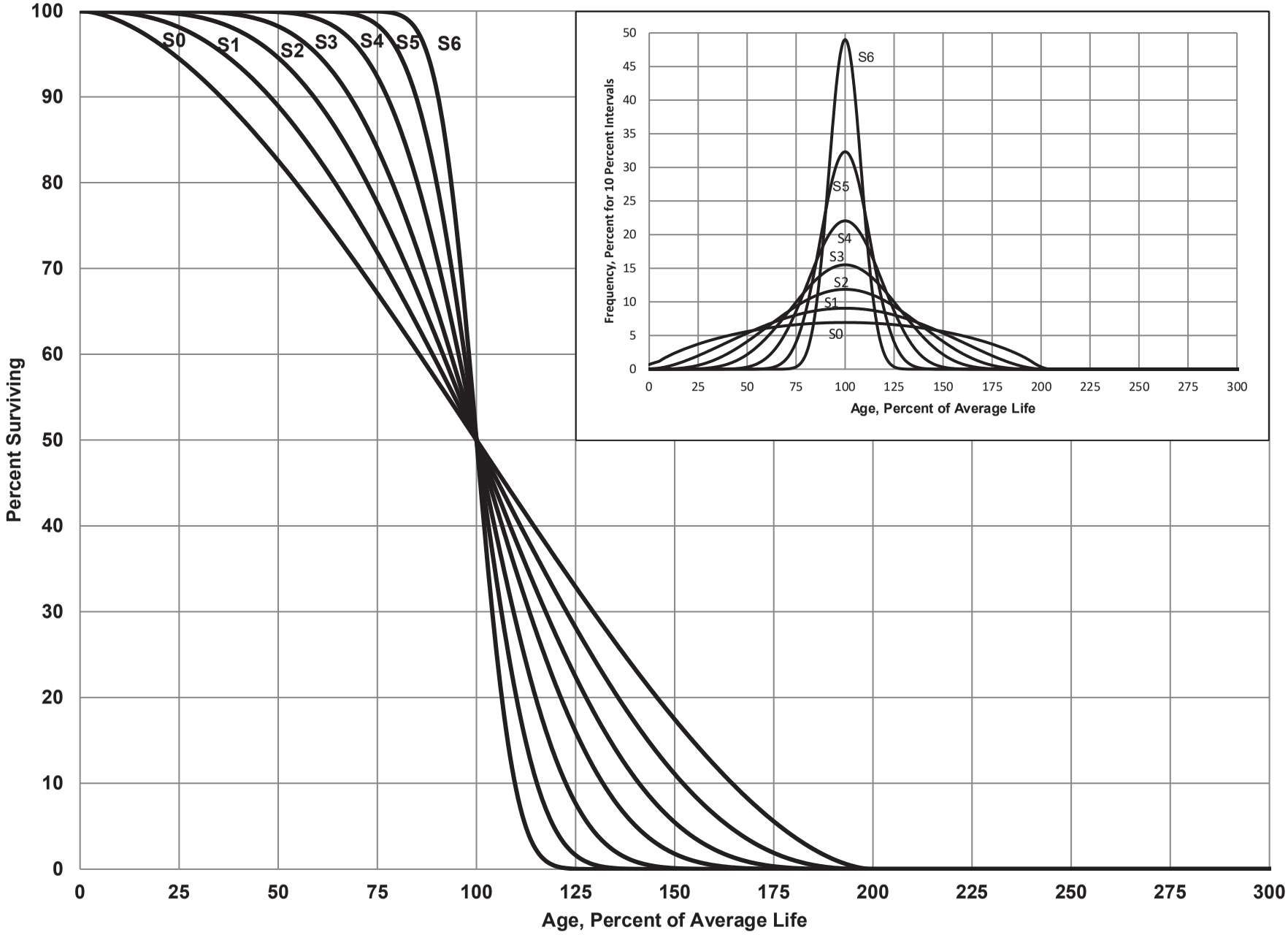


FIGURE 3. SYMMETRICAL OR "S" IOWA TYPE SURVIVOR CURVES

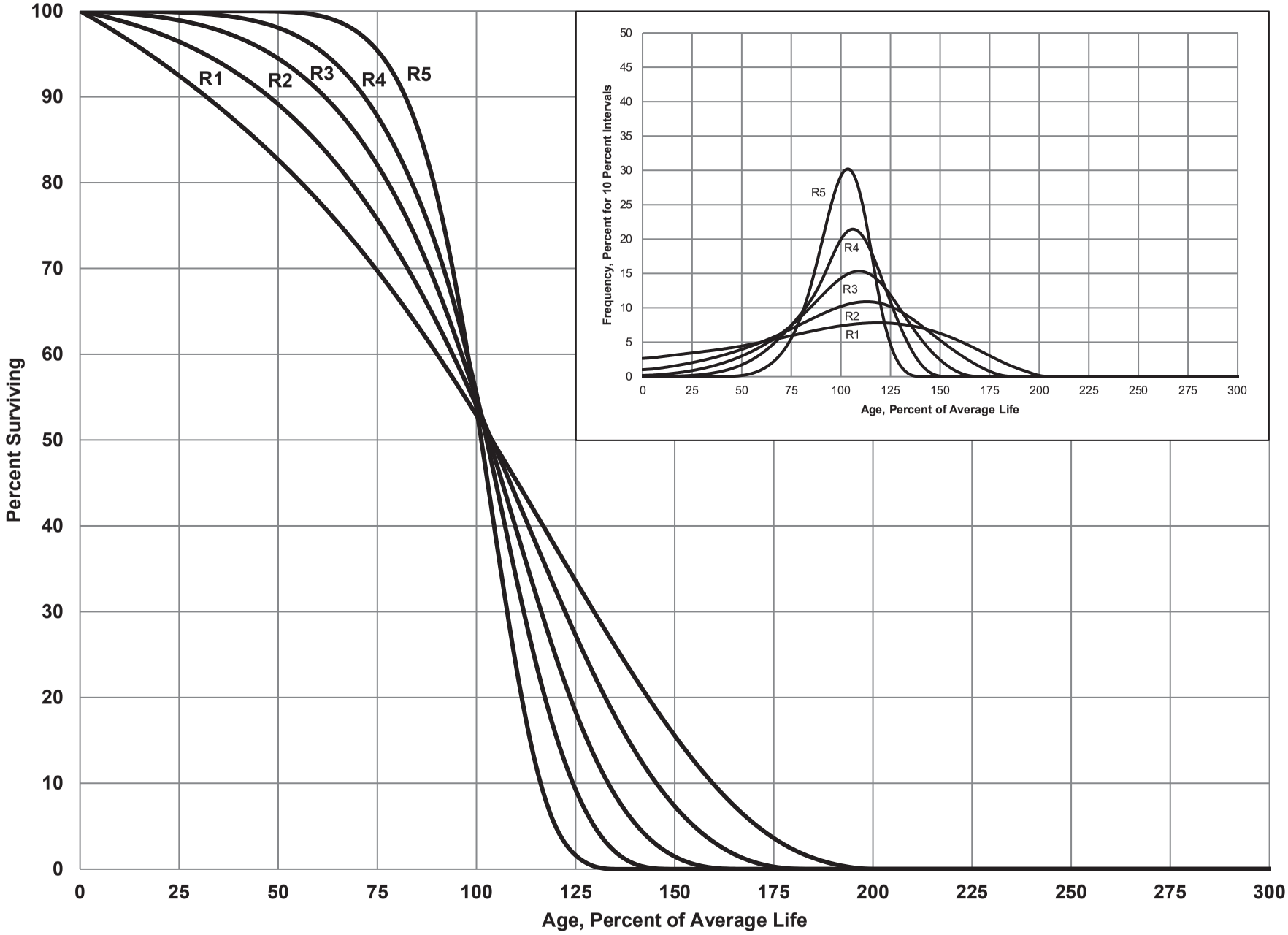


FIGURE 4. RIGHT MODAL OR "R" IOWA TYPE SURVIVOR CURVES

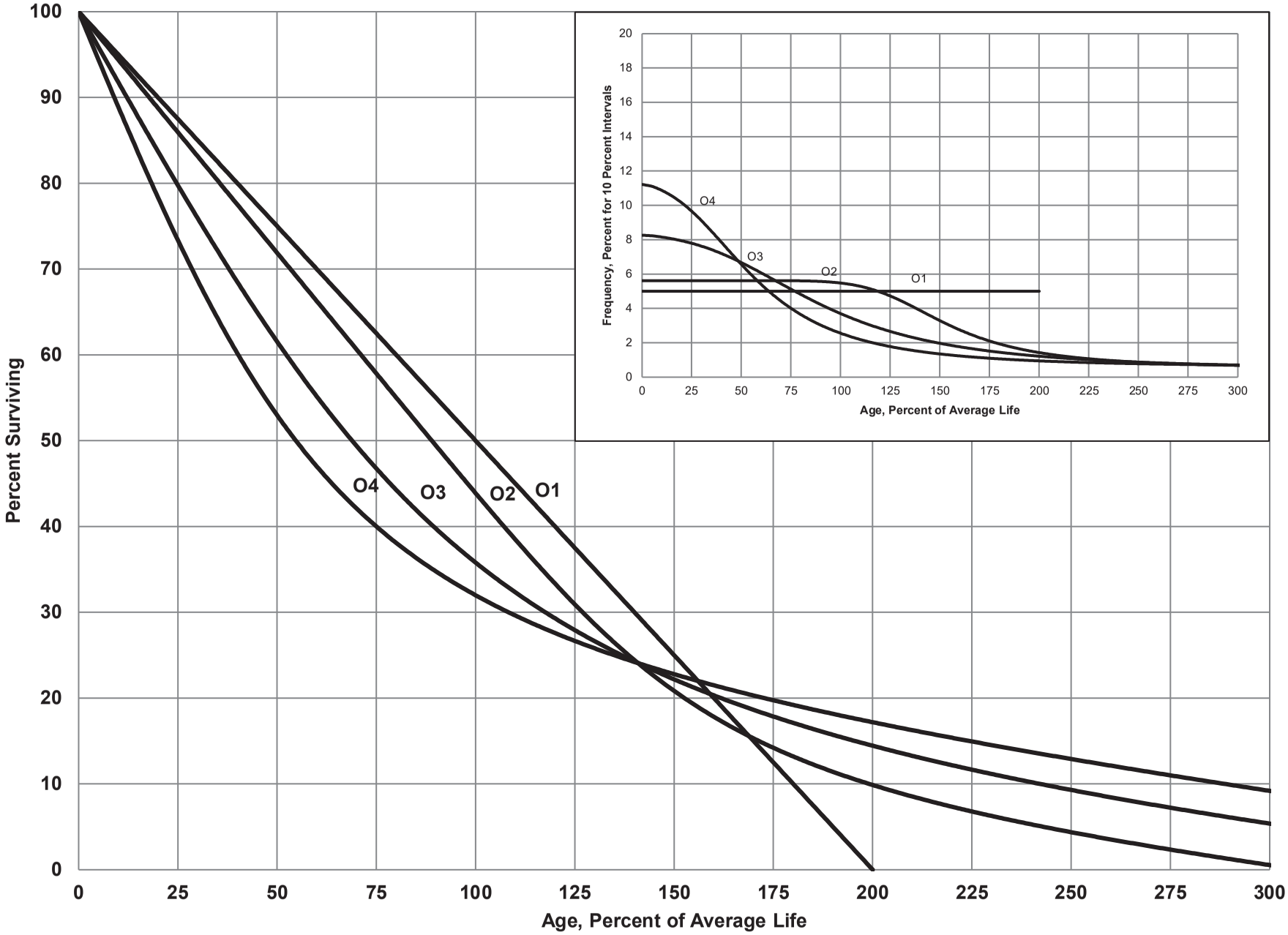


FIGURE 5. ORIGIN MODAL OR "O" IOWA TYPE SURVIVOR CURVES

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

Retirement Rate Method of Analysis

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

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

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

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

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

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

Schedules of Annual Transactions in Plant Records

The property group used to illustrate the retirement rate method is observed for the experience band 2015-2024 for which there were placements during the years 2010-2024. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, $10,000 of the dollars invested in 2010 were retired in 2015. The $10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of $143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2015 retirements of 2010 installations and ending with the 2024 retirements of the 2019 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

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

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2015-2024
SUMMARIZED BY AGE INTERVAL

Experience Band 2015-2024 Placement Band 2010-2024

Year Placed	Retirements, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2010	10	11	12	13	14	16	23	24	25	26	26	13½-14½
2011	11	12	13	15	16	18	20	21	22	19	44	12½-13½
2012	11	12	13	14	16	17	19	21	22	18	64	11½-12½
2013	8	9	10	11	11	13	14	15	16	17	83	10½-11½
2014	9	10	11	12	13	14	16	17	19	20	93	9½-10½
2015	4	9	10	11	12	13	14	15	16	20	105	8½-9½
2016		5	11	12	13	14	15	16	18	20	113	7½-8½
2017			6	12	13	15	16	17	19	19	124	6½-7½
2018				6	13	15	16	17	19	19	131	5½-6½
2019					7	14	16	17	19	20	143	4½-5½
2020						8	18	20	22	23	146	3½-4½
2021							9	20	22	25	150	2½-3½
2022								11	23	25	151	1½-2½
2023									11	24	153	½-1½
2024										13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606	

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2015-2024
SUMMARIZED BY AGE INTERVAL

Experience Band 2015-2024 Placement Band 2010-2024

Year Placed	Acquisitions, Transfers and Sales, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2010	-	-	-	-	-	-	60[a]	-	-	-	-	13½-14½
2011	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2012	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2013	-	-	-	-	-	-	-	(5)[b]	-	-	60	10½-11½
2014	-	-	-	-	-	-	-	6[a]	-	-	-	9½-10½
2015	-	-	-	-	-	-	-	-	-	-	(5)	8½-9½
2016		-	-	-	-	-	-	-	-	-	6	7½-8½
2017			-	-	-	-	-	-	-	-	-	6½-7½
2018				-	-	-	-	(12)[b]	-	-	-	5½-6½
2019					-	-	-	-	22[a]	-	-	4½-5½
2020						-	-	(19)[b]	-	-	10	3½-4½
2021							-	-	-	-	-	2½-3½
2022								-	-	(102)[c]	(121)	1½-2½
2023									-	-	-	½-1½
2024											-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)	

[a] Transfer Affecting Exposures at Beginning of Year

[b] Transfer Affecting Exposures at End of Year

[c] Sale with Continued Use

Parentheses Denote Credit Amount.

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

Schedule of Plant Exposed to Retirement

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2015 through 2024 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2020 are calculated in the following manner:

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

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
JANUARY 1 OF EACH YEAR 2015-2024
SUMMARIZED BY AGE INTERVAL

Experience Band 2015-2024 Placement Band 2010-2024

Year Placed	Exposures, Thousands of Dollars — Annual Survivors at the Beginning of the Year										Total at Beginning of Age Interval	Age Interval
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2010	255	245	234	222	209	195	239	216	192	167	167	13½-14½
2011	279	268	256	243	228	212	194	174	153	131	323	12½-13½
2012	307	296	284	271	257	241	224	205	184	162	531	11½-12½
2013	338	330	321	311	300	289	276	262	242	226	823	10½-11½
2014	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
2015	420[a]	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2016		460[a]	455	444	432	419	405	390	374	356	1,952	7½-8½
2017			510[a]	504	492	479	464	448	431	412	2,463	6½-7½
2018				580[a]	574	561	546	530	501	482	3,057	5½-6½
2019					660[a]	653	639	623	628	609	3,789	4½-5½
2020						750[a]	742	724	685	663	4,332	3½-4½
2021							850[a]	841	821	799	4,955	2½-3½
2022								960[a]	949	926	5,719	1½-2½
2023									1,080[a]	1,069	6,579	½-1½
2024										1,220[a]	7,490	0-½
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780	

[a]Additions during the year

For the entire experience band 2015-2024, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

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

Original Life Table

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

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

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

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

Experience Band 2015-2024 Placement Band 2010-2024

(Exposure and Retirement Amounts are in Thousands of Dollars)

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

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.
Column 3 from Schedule 1, Column 12, Retirements for Each Year.
Column 4 = Column 3 Divided by Column 2.
Column 5 = 1.0000 Minus Column 4.
Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

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

Smoothing the Original Survivor Curve

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

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

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

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

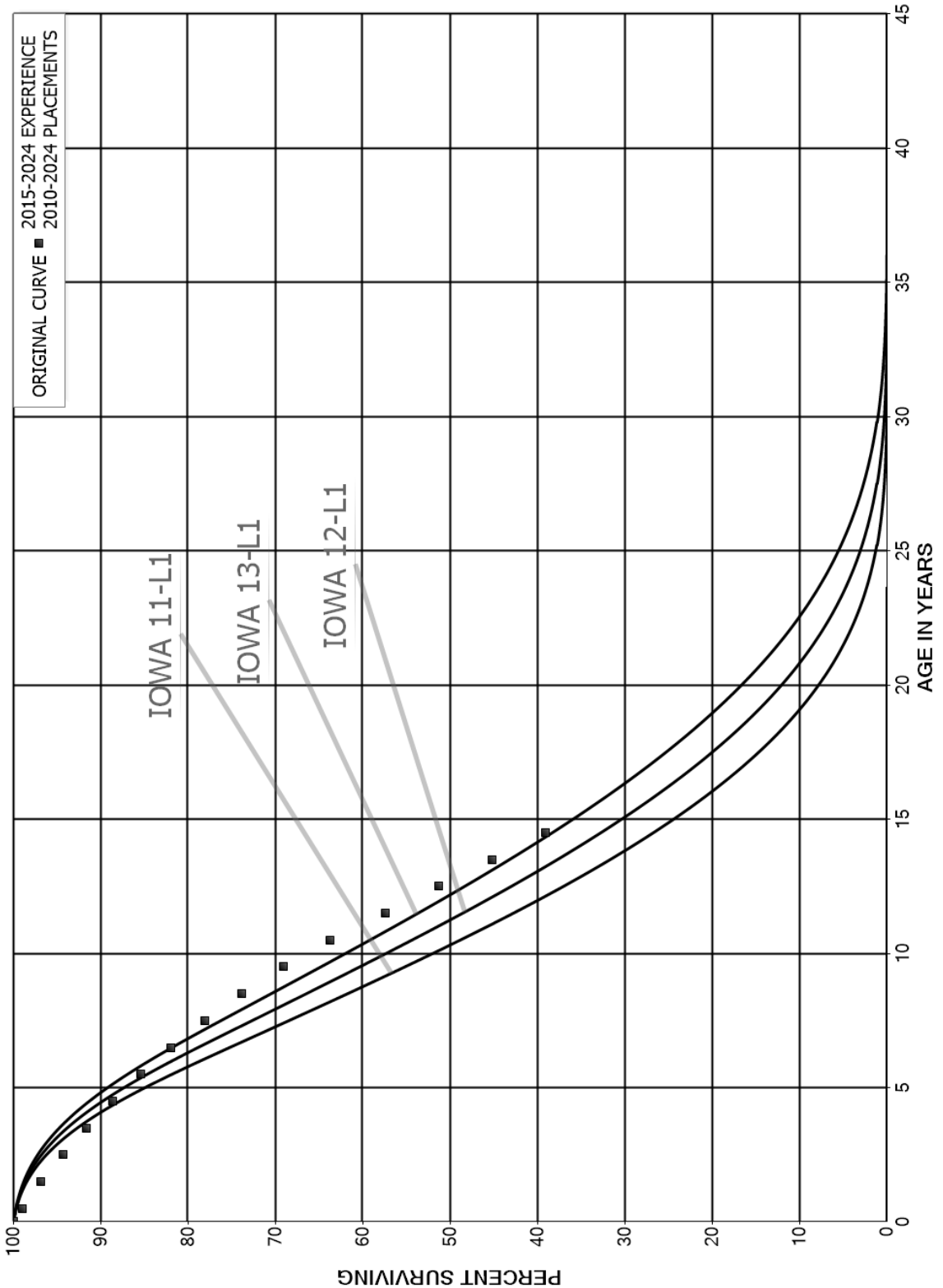


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

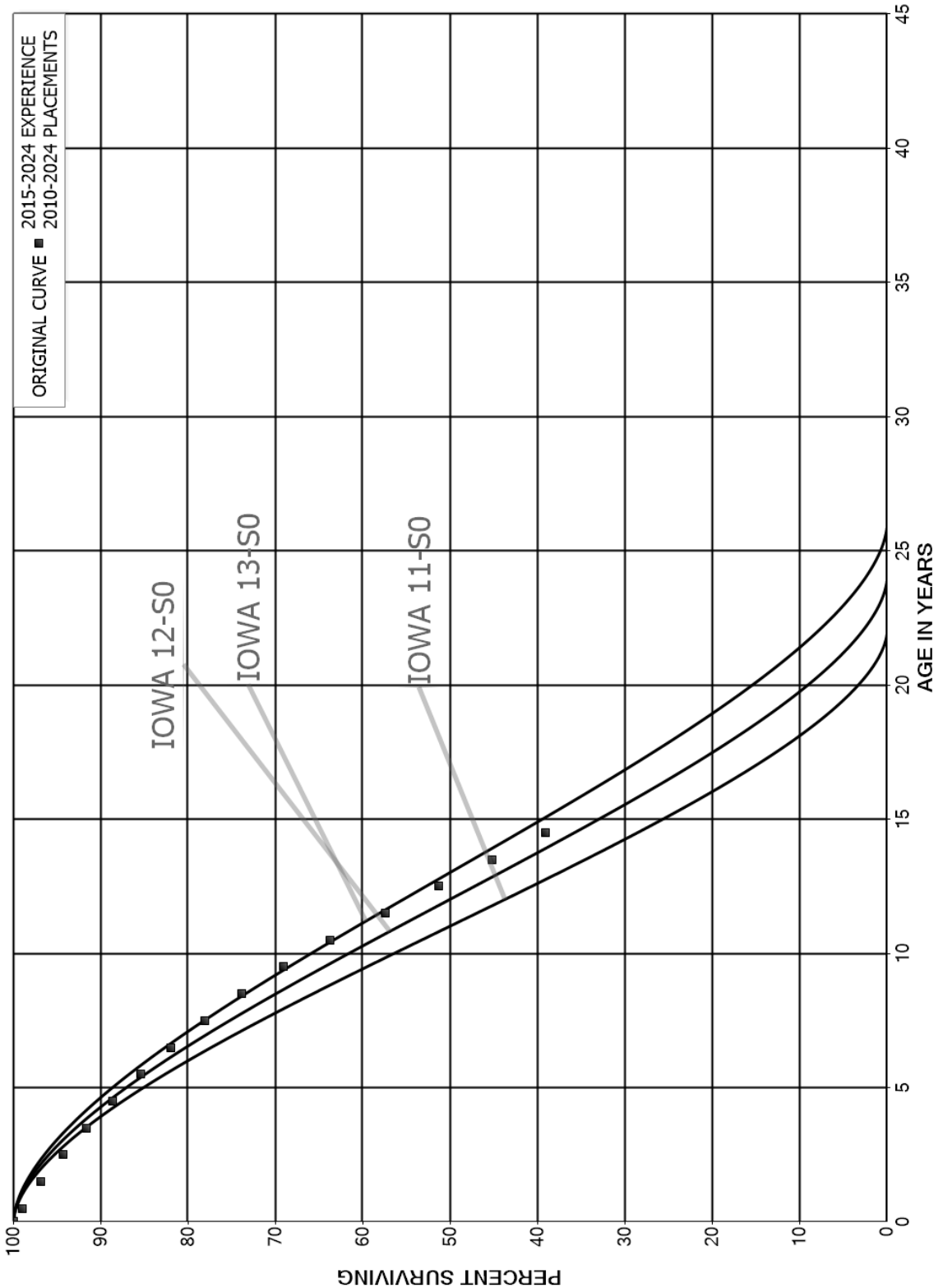


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

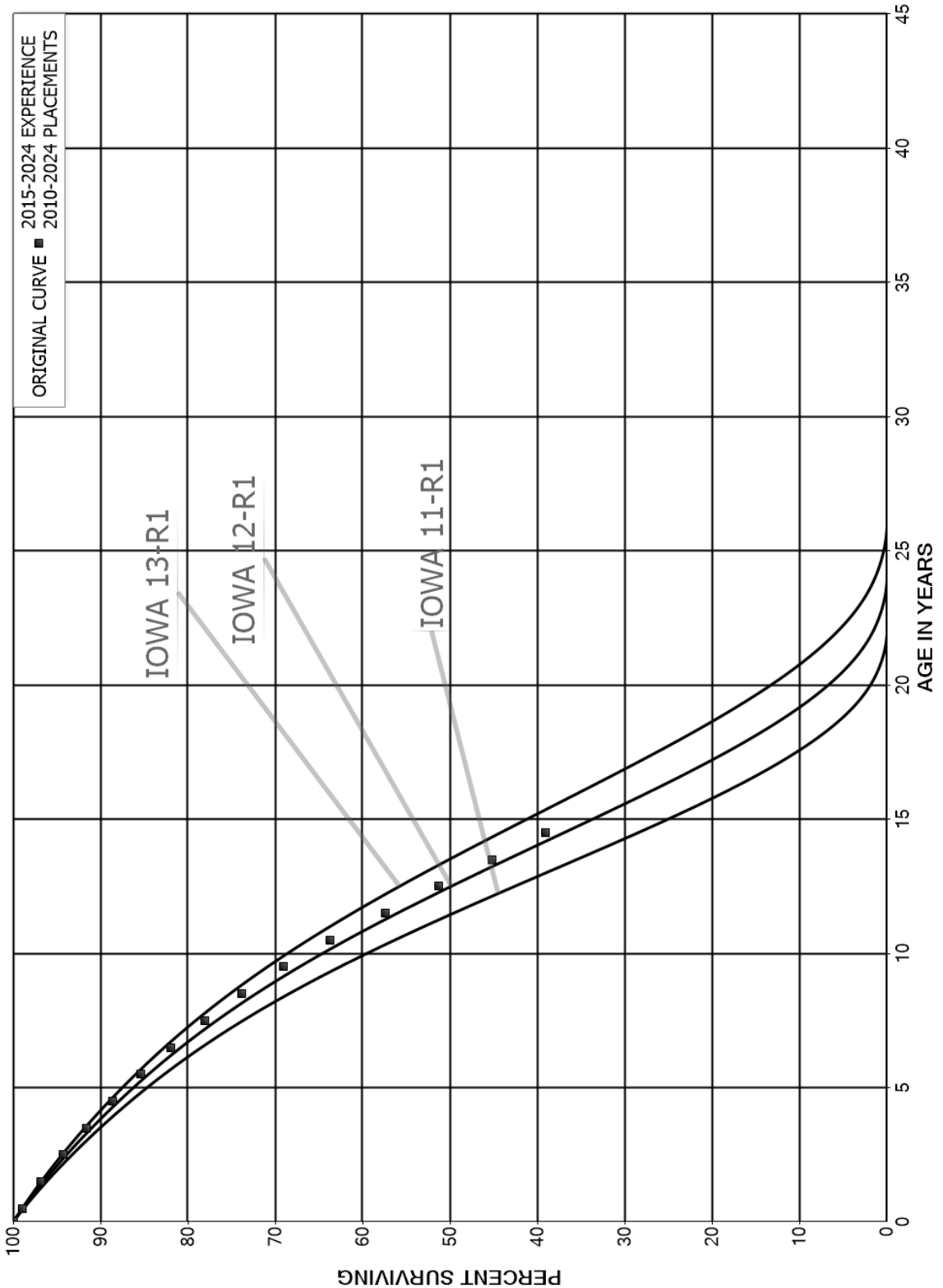
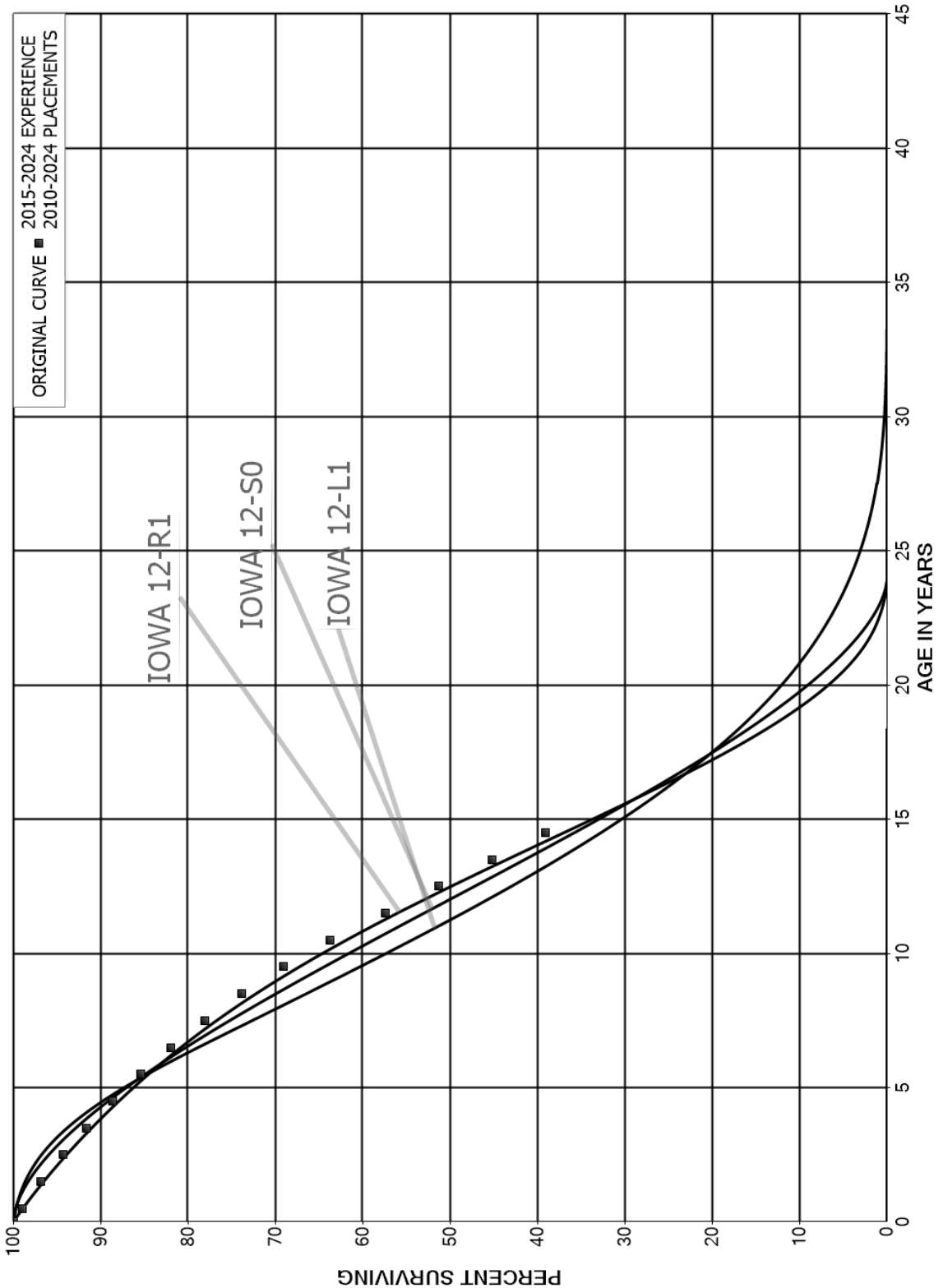


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

FIELD TRIPS

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

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

January 28, 2020

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

March 27, 2017

Keyser Valley Pump Station
Parrott Avenue Pump Station
Scranton Wastewater Treatment Facility

Judgments. The survivor curve estimates were based on judgment which considered factors including statistical analyses of retirements, Company policies and outlook as determined during discussions with management, and survivor curve estimates from previous studies of other Pennsylvania-American wastewater systems. For depreciable groups which consist of numerous similar items of property, the distribution of the lives of the units in the group was judged on the basis of an average survival pattern for the entire group.

The amortization periods selected for general plant Accounts 390.00, 392.00, 393.00, 394.00, 396.00 and 397.00 are discussed in the section, “Amortization of General Plant Accounts.”

PART IV. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

PART IV. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

BOOK RESERVE

The book reserve as of June 30, 2025, is the result of a bringforward of the book reserves established by the Commission for the CSS wastewater operations. The projected book reserve as of June 30, 2026, is a bringforward of the June 30, 2025 book reserve based on projected accruals, retirements, cost of removal, gross salvage and other credits.

GROUP DEPRECIATION PROCEDURES

A group procedure for depreciation is appropriate when considering more than a single item of property. Normally the items within a group do not have identical service lives but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group. In the average service life procedure, the rate of annual depreciation is based on the average life or average remaining life of the group, and this rate is applied to the surviving balances of the group's cost. A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life.

Single Unit of Property

The calculation of straight line depreciation for a single unit of property is straightforward. For example, if a $1,000 unit of property attains an age of four years and has a life expectancy of six years, the annual accrual over the total life is:

$$\frac{\$1{,}000}{(4 + 6)} = \$100 \text{ per year.}$$

The accrued depreciation is:

$$\$1{,}000\left(1 - \frac{6}{10}\right) = \$400.$$

Remaining Life Annual Accruals

For the purpose of calculating remaining life accruals as of June 30, 2026, the depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation follow. The detailed calculations as of June 30, 2026, are set forth in the Results of Study section of the report.

Equal Life Group Procedure

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

$$\text{Composite Remaining Life} = \frac{\sum(\frac{\text{Book Cost}}{\text{Life}} \text{ x Remaining Life})}{\sum \frac{\text{Book Cost}}{\text{Life}}}.$$

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

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

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

or

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

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

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

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

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

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

AMORTIZATION OF GENERAL PLANT ACCOUNTS

In order to use a more efficient and cost effective accounting process for equipment recorded in general plant Accounts 390, 392, 393, 394, 396 and 397; amounts capitalized in these accounts are amortized rather than depreciated. Amortization as defined in the Uniform System of Accounts is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized.

The primary reasons for the amortization of certain general plant accounts are that the effort required to unitize additions, periodically inventory equipment and determine amounts to be retired for equipment recorded in these accounts is disproportionate to the original cost of the equipment when compared to other wastewater plant accounts.

Accounting for such equipment using an amortization concept consists of capitalization of amounts to these accounts based on the same criteria as used previously under depreciation accounting, amortization of the asset over a fixed period, retirement of the equipment at the end of the amortization period and recognition of any net salvage related to disposition of equipment in these accounts as a gain or loss. For equipment in these accounts that was placed in service prior to implementation of amortization accounting, the net book value by vintage amortized over the remaining amortization period specified for each account and the original cost will be retired at the end of this period.

The amortization periods selected for each account or subaccount are based on a review of the existing depreciation rates for the accounts, typical service lives used for

each type of equipment and a consideration of the period during which it is anticipated that most of the benefit of the equipment will be realized. The amortization periods are as follows:

Account Number	Description	Amortization Period, Years
390.00	Office Furniture and Equipment	20
392.00	Stores Equipment	25
393.00	Tools, Shop and Garage Equipment	20
394.00	Laboratory Equipment	15
396.00	Communication Equipment	15
397.00	Miscellaneous Equipment	15

NET SALVAGE

Experienced net salvage is incorporated in the results of the study as it was reported on the Company's books and records for the period January 1, 2021 through June 30, 2025, and estimated for the period July 1, 2025 through December 31, 2025. The calculation of the amortization is shown in Table 5 on page V-8. The amounts of gross salvage and removal cost by account for each year are set forth in the section beginning on page VIII-2.

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

PART V. RESULTS OF STUDY

PART V. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Table 1 presents the development of the net original cost used in the study. The results of the depreciation study are summarized in Table 2 which sets forth, by depreciable group, the estimated survivor curve, calculated annual accruals and book reserve related to net original cost and the annual amortization of net salvage. Table 3 presents the bringforward to June 30, 2026 of the book reserve as of June 30, 2025. Table 4 sets forth the calculation of estimated depreciation accruals for the twelve months ended June 30, 2026. Table 5 presents the amortization of experienced and estimated net salvage, by account, based on the five-year period, 2021-2025. The total amortization amount is incorporated in the total annual accrual in Table 2.

DESCRIPTION OF DETAILED TABULATIONS

Supporting statistical data for the estimates of average service lives and survivor curves, the annual depreciation calculations, and gross salvage and cost of removal for the years 2021-2025 are presented in three sections.

The section beginning on page VI-2 sets forth, for each depreciable group analyzed by the retirement rate method, a chart depicting the original and estimated survivor curves followed by a tabular presentation of the original life table plotted on the chart. A cumulative summary, by year installed, for utility plant and the supporting data for the original cost depreciation calculations are presented in the section beginning on page VII-3. The tabulations of experienced and estimated net salvage, by year and account for the five-year period 2021-2025, are presented in the section beginning on page VIII-2.

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

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

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

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

TABLE 1. DEVELOPMENT OF NET ORIGINAL COST AS OF JUNE 30, 2026

DEPRCIABLE GROUP	ORIGINAL COST AS OF JUNE 30, 2026	-	CUSTOMER ADVANCES	-	CONTRIBUTIONS IN AID OF CONSTRUCTION	-	EXCLUDED PROPERTY	=	NET ORIGINAL COST AS OF JUNE 30, 2026
(1)	(2)		(3)		(4)		(5)		(6)
DEPRECIABLE PLANT									
354.20 STRUCTURES AND IMPROVEMENTS - COLLECTION	45,811,235.83								45,811,235.83
354.30 STRUCTURES AND IMPROVEMENTS - SPP	25,842,326.61								25,842,326.61
354.40 STRUCTURES AND IMPROVEMENTS - TDP	136,843,428.06				2,500,000.00				134,343,428.06
354.70 STRUCTURES AND IMPROVEMENTS - GENERAL	580,901.31								580,901.31
355.00 POWER GENERATION EQUIPMENT	4,132,796.96								4,132,796.96
360.10 COLLECTION SEWERS - FORCE MAINS	18,338,500.66								18,338,500.66
361.10 COLLECTION SEWERS - GRAVITY MAINS	438,887,390.54				8,229,749.00				430,657,641.54
361.20 MANHOLES	46,202,435.96								46,202,435.96
363.00 SERVICES	20,851,415.01				1,473,516.00				19,377,899.01
364.00 FLOW MEASURING DEVICES	2,607,930.36								2,607,930.36
371.00 PUMPING EQUIPMENT	18,747,260.65								18,747,260.65
380.00 TREATMENT EQUIPMENT	86,460,162.67								86,460,162.67
381.00 PLANT SEWERS	1,576,345.41								1,576,345.41
382.00 OUTFALL SEWER LINES	499,404.31								499,404.31
389.10 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES	10,813,550.82								10,813,550.82
390.00 OFFICE FURNITURE AND EQUIPMENT	4,194,872.16								4,194,872.16
391.00 TRANSPORTATION EQUIPMENT	10,490,097.23								10,490,097.23
392.00 STORES EQUIPMENT	176,309.22								176,309.22
393.00 TOOLS, SHOP AND GARAGE EQUIPMENT	5,393,193.32								5,393,193.32
394.00 LABORATORY EQUIPMENT	2,906,361.97								2,906,361.97
395.00 POWER OPERATED EQUIPMENT	2,309,684.12								2,309,684.12
396.00 COMMUNICATION EQUIPMENT	3,033,833.33								3,033,833.33
397.00 MISCELLANEOUS EQUIPMENT	2,857,284.25								2,857,284.25
TOTAL DEPRECIABLE PLANT	**889,556,720.76**		**0.00**		**12,203,265.00**		**0.00**		**877,353,455.76**
NONDEPRECIABLE PLANT									
353.20 LAND AND LAND RIGHTS - COLLECTION	3,775,136.07								3,775,136.07
353.30 LAND AND LAND RIGHTS - SPP	1,153,570.00								1,153,570.00
353.40 LAND AND LAND RIGHTS - TDP	148,041.59								148,041.59
TOTAL NONDEPRECIABLE PLANT	**5,076,747.66**		**0.00**		**0.00**		**0.00**		**5,076,747.66**
TOTAL UTILITY PLANT	**894,633,468.42**		**0.00**		**12,203,265.00**		**0.00**		**882,430,203.42**

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE, AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF JUNE 30, 2026

	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF JUNE 30, 2026	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)
	DEPRECIABLE PLANT							
354.20	STRUCTURES AND IMPROVEMENTS - COLLECTION	45-R3	45,811,235.83	3,254,276	42,556,960	1,166,576	2.55	36.5
354.30	STRUCTURES AND IMPROVEMENTS - SPP	55-S0	25,842,326.61	8,547,965	17,294,362	552,626	2.14	31.3
354.40	STRUCTURES AND IMPROVEMENTS - TDP	55-S0	134,343,428.06	60,890,483	73,452,945	2,446,154	1.82	30.0
354.70	STRUCTURES AND IMPROVEMENTS - GENERAL	35-S1	580,901.31	5,460	575,441	21,585	3.72	26.7
355.00	POWER GENERATING EQUIPMENT	35-S0.5	4,132,796.96	546,012	3,586,785	158,838	3.84	22.6
360.10	COLLECTION SEWERS - FORCE MAINS	75-R3	18,338,500.66	1,304,933	17,033,568	282,469	1.54	60.3
361.10	COLLECTION SEWERS - GRAVITY MAINS	80-R2.5	430,657,641.54	162,224,309	268,433,333	5,902,204	1.37	45.5
361.20	MANHOLES	50-S2.5	46,202,435.96	17,826,828	28,375,608	1,593,968	3.45	17.8
363.00	SERVICES	47-R3	19,377,899.01	5,605,508	13,772,391	561,422	2.90	24.5
364.00	FLOW MEASURING DEVICES	15-L2.5	2,607,930.36	1,291,714	1,316,216	194,799	7.47	6.8
371.00	PUMPING EQUIPMENT	30-S0.5	18,747,260.65	6,237,126	12,510,135	731,221	3.90	17.1
380.00	TREATMENT EQUIPMENT	35-S1.5	86,460,162.67	34,601,283	51,858,880	2,798,583	3.24	18.5
381.00	PLANT SEWERS	50-R3	1,576,345.41	894,142	682,203	30,529	1.94	22.3
382.00	OUTFALL SEWER LINES	50-R3	499,404.31	78,129	421,275	10,721	2.15	39.3
389.10	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES	20-S2.5	10,813,550.82	4,439,311	6,374,240	610,937	5.65	10.4
390.00	OFFICE FURNITURE AND EQUIPMENT	20-SQ	4,194,872.16	929,496	3,265,376	229,792	5.48	14.2
391.00	TRANSPORTATION EQUIPMENT	14-L4	10,490,097.23	5,283,039	5,207,058	720,750	6.87	7.2
392.00	STORES EQUIPMENT	25-SQ	176,309.22	29,593	146,716	7,319	4.15	20.0
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	5,393,193.32	1,181,998	4,211,195	261,343	4.85	16.1
394.00	LABORATORY EQUIPMENT	15-SQ	2,906,361.97	322,319	2,584,043	188,834	6.50	13.7
395.00	POWER OPERATED EQUIPMENT	22-R2	2,309,684.12	1,182,561	1,127,123	93,443	4.05	12.1
396.00	COMMUNICATION EQUIPMENT	15-SQ	3,033,833.33	1,347,460	1,686,373	221,717	7.31	7.6
397.00	MISCELLANEOUS EQUIPMENT	15-SQ	2,857,284.25	1,009,373	1,847,911	197,654	6.92	9.3
	TOTAL DEPRECIABLE PLANT		**877,353,455.76**	**319,033,318**	**558,320,137**	**18,983,484**	**2.16**	
	NONDEPRECIABLE PLANT							
353.20	LAND AND LAND RIGHTS - COLLECTION		3,775,136.07					
353.30	LAND AND LAND RIGHTS - SPP		1,153,570.00					
353.40	LAND AND LAND RIGHTS - TDP		148,041.59					
	TOTAL NONDEPRECIABLE PLANT		**5,076,747.66**					
	AMORTIZATION OF NET SALVAGE					**2,231,729**		
	TOTAL UTILITY PLANT		**882,430,203.42**	**319,033,318**	**558,320,137**	**21,215,213**		

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

TABLE 3. BRINGFORWARD TO JUNE 30, 2026, OF BOOK RESERVE AS OF JUNE 30, 2025

ACCOUNT	BOOK RESERVE BALANCE AS OF 6/30/2025		PROJECTED DEPRECIATION ACCRUALS		PROJECTED RETIREMENTS		PROJECTED COST OF REMOVAL		PROJECTED SALVAGE		ACQUISITIONS AND ADJUSTMENTS		PROJECTED BOOK RESERVE BALANCE AS OF 6/30/2026
(1)	(2)	+	(3)	-	(4)	-	(5)	+	(6)	+	(7)	=	(8)
354.20	2,186,103		1,180,194		67,078		44,943		0		0		3,254,276
354.30	7,972,095		575,870		0		0		0		0		8,547,965
354.40	58,204,719		2,685,764		0		0		0		0		60,890,483
354.70	0		5,460		0		0		0		0		5,460
355.00	403,339		142,673		0		0		0		0		546,012
360.10	922,431		404,215		14,475		7,238		0		0		1,304,933
361.10	155,653,100		7,251,276		450,375		229,691		0		0		162,224,309
361.20	15,700,062		2,177,696		40,102		10,828		0		0		17,826,828
363.00	5,721,277		668,751		265,041		519,479		0		0		5,605,508
364.00	1,078,538		213,176		0		0		0		0		1,291,714
371.00	5,547,207		765,087		60,619		14,549		0		0		6,237,126
380.00	32,056,562		2,999,023		275,334		178,967		0		0		34,601,283
381.00	863,246		30,896		0		0		0		0		894,142
382.00	67,342		10,787		0		0		0		0		78,129
389.10	3,813,206		626,105		0		0		0		0		4,439,311
390.00	686,146		243,350		0		0		0		0		929,496
391.00	4,510,202		772,837		0		0		0		0		5,283,039
392.00	21,615		7,978		0		0		0		0		29,593
393.00	915,299		266,699		0		0		0		0		1,181,998
394.00	270,779		53,958		2,418		0		0		0		322,319
395.00	1,079,120		103,441		0		0		0		0		1,182,561
396.00	1,123,923		223,537		0		0		0		0		1,347,460
397.00	809,600		199,773		0		0		0		0		1,009,373
TOTAL	**299,605,910**		**21,608,546**		**1,175,443**		**1,005,695**		**0**		**0**		**319,033,318**

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

TABLE 4. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED JUNE 30, 2026

ACCOUNT	NET ORIGINALCOST AS OF 6/30/2025	NET ORIGINALCOST AS OF 6/30/2026	ACCRUAL RATE	AVERAGE ACCRUALS	AMORTIZATION OF NET SALVAGE	PROJECTED DEPRECIATION ACCRUALS
(1)	(2)	(3)	(4)	(5)=([(2)+(3)]/2)*(4)	(6)	(7)=(5)+(6)
354.20	44,336,602.62	45,811,235.83	2.57	1,158,400	21,794	1,180,194
354.30	25,842,326.61	25,842,326.61	2.20	568,531	7,339	575,870
354.40	134,343,428.06	134,343,428.06	1.88	2,525,656	160,108	2,685,764
354.70	0.00	580,901.31	1.88	5,460	0	5,460
355.00	3,221,469.85	4,132,796.96	3.88	142,673	0	142,673
360.10	17,527,772.02	18,338,500.66	1.56	279,757	124,458	404,215
361.10	426,548,529.07	430,657,641.54	1.40	6,000,443	1,250,833	7,251,276
361.20	45,588,029.34	46,202,435.96	3.91	1,794,504	383,192	2,177,696
363.00	17,729,986.40	19,377,899.01	2.78	515,800	152,951	668,751
364.00	2,607,930.36	2,607,930.36	8.14	212,286	890	213,176
371.00	17,941,888.08	18,747,260.65	4.00	733,783	31,304	765,087
380.00	83,722,294.89	86,460,162.67	3.34	2,842,047	156,976	2,999,023
381.00	1,576,345.41	1,576,345.41	1.96	30,896	0	30,896
382.00	499,404.31	499,404.31	2.16	10,787	0	10,787
389.10	10,813,550.82	10,813,550.82	5.79	626,105	0	626,105
390.00	4,194,872.16	4,194,872.16	5.52	231,557	11,793	243,350
391.00	10,425,804.23	10,490,097.23	7.36	769,705	3,132	772,837
392.00	176,309.22	176,309.22	4.17	7,352	626	7,978
393.00	5,300,165.32	5,393,193.32	4.86	259,849	6,850	266,699
394.00	451,556.68	2,906,361.97	3.04	51,040	2,918	53,958
395.00	2,309,684.12	2,309,684.12	4.27	98,624	4,817	103,441
396.00	2,954,453.33	3,033,833.33	7.37	220,668	2,869	223,537
397.00	2,843,994.54	2,857,284.25	6.93	197,549	2,224	199,773
TOTAL	**860,956,397.44**	**877,353,455.76**		**19,283,472**	**2,325,074**	**21,608,546**

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

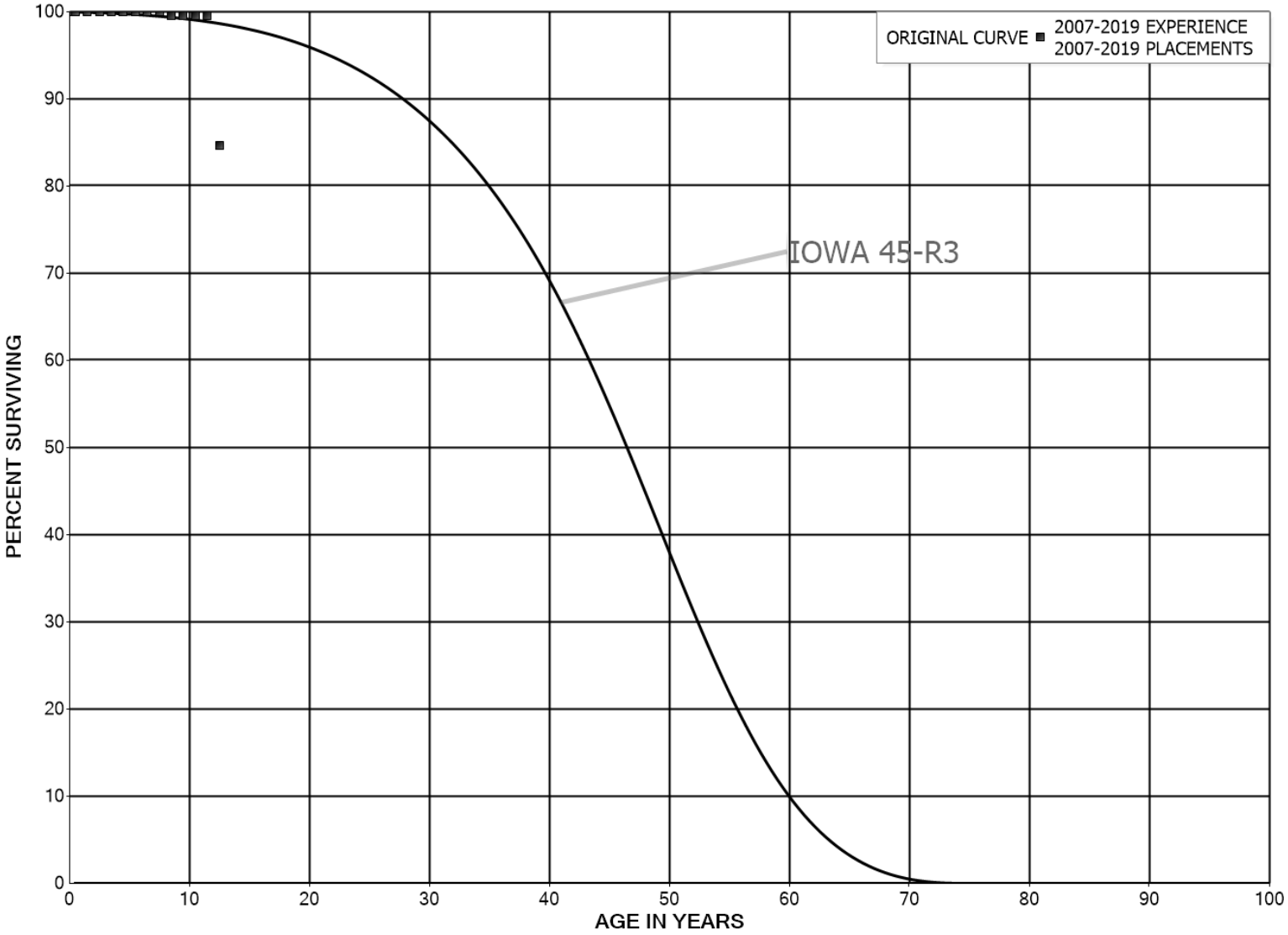
TABLE 5. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

	2021		2022		2023		2024		ACTUAL AND PROJECTED 2025			
ACCOUNT	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	NET SALVAGE	SALVAGE ACCRUAL
(1)	(2) -	(3) +	(4) -	(5) +	(6) -	(7) +	(8) -	(9) +	(10) -	(11) =	(12)*	(13)=(12)/5
354.20		0		30,686		44,610		6,848		26,388	(108,532)	(21,706)
354.30		7,614		2,732		26,003		347			(36,696)	(7,339)
354.40		76,589		612,785		90,556				38,181	(818,111)	(163,622)
360.10		164,970		232,064		263,520		111,794		(323,106)	(449,243)	(89,849)
361.10		1,074,276		2,044,135	3,233	1,524,464	3,143	800,569	2,604	295,639	(5,730,103)	(1,146,021)
361.20		219,778		326,965		488,101		573,028		535,037	(2,142,909)	(428,582)
363.00		129,689		108,024		71,974		237,092		360,654	(907,433)	(181,487)
371.00		51,353		14,058		45,781		20,567		24,791	(156,550)	(31,310)
380.00		104,870		277,413		113,198		38,281		103,084	(636,846)	(127,369)
390.00		1,483		12,873		33,154		7,960		5,104	(60,573)	(12,115)
391.00								19,532	7,749		(11,783)	(2,357)
392.00						3,128					(3,128)	(626)
393.00		953		6,599		8,949		8,765		10,674	(35,941)	(7,188)
394.00		1,919		878		6,702		4,067		502	(14,067)	(2,813)
395.00				184		17,409		6,237			(23,830)	(4,766)
396.00		9,834		1,648				1,953			(13,434)	(2,687)
397.00		6,699						2,760			(9,458)	(1,892)
TOTAL	**0**	**1,850,027**	**0**	**3,671,044**	**3,233**	**2,737,547**	**3,143**	**1,839,799**	**10,353**	**1,076,948**	**(11,158,637)**	**(2,231,729)**

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

PART VI. SERVICE LIFE STATISTICS

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 354.20 STRUCTURES AND IMPROVEMENTS - COLLECTION
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

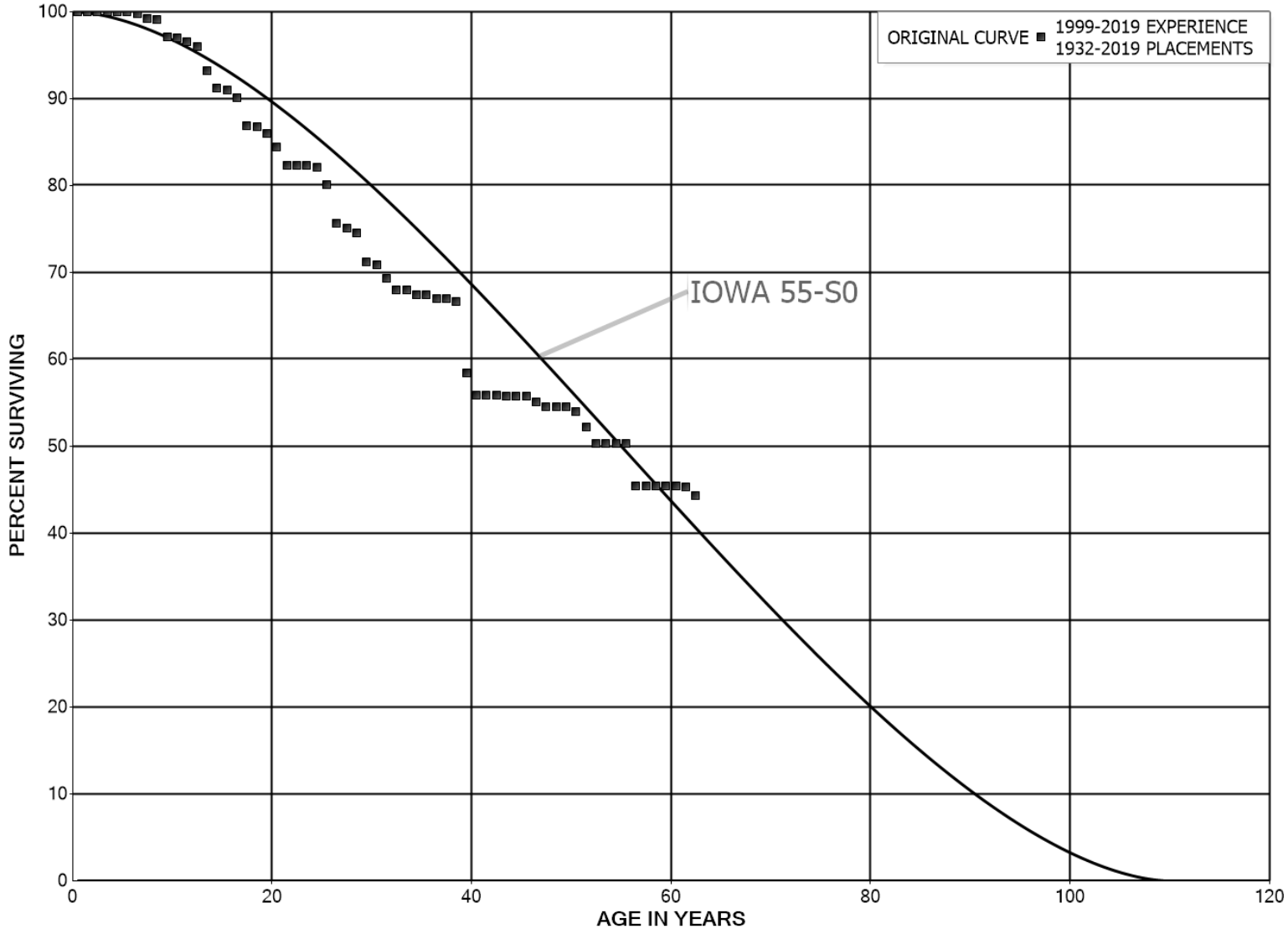
ACCOUNT 354.20 STRUCTURES AND IMPROVEMENTS - COLLECTION

ORIGINAL LIFE TABLE

PLACEMENT BAND 2007-2019 EXPERIENCE BAND 2007-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,844,636		0.0000	1.0000	100.00
0.5	3,478,774		0.0000	1.0000	100.00
1.5	1,864,154		0.0000	1.0000	100.00
2.5	516,452	0	0.0000	1.0000	100.00
3.5	479,797		0.0000	1.0000	100.00
4.5	437,900	416	0.0010	0.9990	100.00
5.5	422,717		0.0000	1.0000	99.90
6.5	321,516		0.0000	1.0000	99.90
7.5	321,516	1,408	0.0044	0.9956	99.90
8.5	311,522		0.0000	1.0000	99.47
9.5	311,522		0.0000	1.0000	99.47
10.5	134,415		0.0000	1.0000	99.47
11.5	20,659	3,076	0.1489	0.8511	99.47
12.5					84.66

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNTS 354.30 AND 354.40 STRUCTURES AND IMPROVEMENTS - SPP AND TDP
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNTS 354.30 AND 354.40 STRUCTURES AND IMPROVEMENTS - SPP AND TDP

ORIGINAL LIFE TABLE

PLACEMENT BAND 1932-2019 EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	70,500,767		0.0000	1.0000	100.00
0.5	76,131,665		0.0000	1.0000	100.00
1.5	80,233,751	6,642	0.0001	0.9999	100.00
2.5	105,447,960		0.0000	1.0000	99.99
3.5	85,605,007	28,836	0.0003	0.9997	99.99
4.5	79,002,174	4,425	0.0001	0.9999	99.96
5.5	46,624,214	105,422	0.0023	0.9977	99.95
6.5	51,444,895	277,564	0.0054	0.9946	99.73
7.5	50,906,335	75,090	0.0015	0.9985	99.19
8.5	50,793,050	1,027,715	0.0202	0.9798	99.04
9.5	34,780,266	28,544	0.0008	0.9992	97.04
10.5	15,695,508	65,025	0.0041	0.9959	96.96
11.5	15,618,899	88,716	0.0057	0.9943	96.56
12.5	20,002,643	601,564	0.0301	0.9699	96.01
13.5	17,169,269	353,428	0.0206	0.9794	93.12
14.5	16,203,968	41,247	0.0025	0.9975	91.20
15.5	16,204,082	163,309	0.0101	0.9899	90.97
16.5	13,585,539	481,677	0.0355	0.9645	90.06
17.5	12,995,837	17,548	0.0014	0.9986	86.86
18.5	12,210,208	114,143	0.0093	0.9907	86.74
19.5	7,393,964	134,551	0.0182	0.9818	85.93
20.5	6,513,761	157,405	0.0242	0.9758	84.37
21.5	6,711,244	2,801	0.0004	0.9996	82.33
22.5	7,374,817	1,543	0.0002	0.9998	82.30
23.5	6,783,698	15,823	0.0023	0.9977	82.28
24.5	6,921,413	166,617	0.0241	0.9759	82.09
25.5	6,763,696	380,532	0.0563	0.9437	80.11
26.5	5,899,041	38,147	0.0065	0.9935	75.60
27.5	4,281,769	34,820	0.0081	0.9919	75.12
28.5	3,967,252	175,318	0.0442	0.9558	74.50
29.5	4,051,668	21,732	0.0054	0.9946	71.21
30.5	5,300,696	114,682	0.0216	0.9784	70.83
31.5	4,027,463	76,382	0.0190	0.9810	69.30
32.5	2,813,504	2,190	0.0008	0.9992	67.98
33.5	2,649,698	20,846	0.0079	0.9921	67.93
34.5	1,122,954		0.0000	1.0000	67.40
35.5	398,615	2,457	0.0062	0.9938	67.40
36.5	369,394		0.0000	1.0000	66.98
37.5	339,885	1,942	0.0057	0.9943	66.98
38.5	249,055	30,753	0.1235	0.8765	66.60

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNTS 354.30 AND 354.40 STRUCTURES AND IMPROVEMENTS - SPP AND TDP

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1932-2019 EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	877,505	37,754	0.0430	0.9570	58.37
40.5	1,351,121		0.0000	1.0000	55.86
41.5	19,298,436	4,893	0.0003	0.9997	55.86
42.5	19,293,543	30,808	0.0016	0.9984	55.85
43.5	32,745,779		0.0000	1.0000	55.76
44.5	14,343,608	10,968	0.0008	0.9992	55.76
45.5	14,332,640	153,806	0.0107	0.9893	55.72
46.5	14,199,715	156,087	0.0110	0.9890	55.12
47.5	552,598		0.0000	1.0000	54.51
48.5	1,223,925		0.0000	1.0000	54.51
49.5	1,265,936	12,500	0.0099	0.9901	54.51
50.5	1,284,936	43,517	0.0339	0.9661	53.98
51.5	570,093	20,853	0.0366	0.9634	52.15
52.5	524,823		0.0000	1.0000	50.24
53.5	524,823		0.0000	1.0000	50.24
54.5	447,474		0.0000	1.0000	50.24
55.5	447,474	42,843	0.0957	0.9043	50.24
56.5	13,313,486	1,903	0.0001	0.9999	45.43
57.5	13,311,583		0.0000	1.0000	45.42
58.5	13,049,341	13	0.0000	1.0000	45.42
59.5	140,486		0.0000	1.0000	45.42
60.5	140,486	363	0.0026	0.9974	45.42
61.5	140,123	3,040	0.0217	0.9783	45.31
62.5					44.32
63.5					
64.5					
65.5					
66.5					
67.5					
68.5	39,928		0.0000		
69.5	39,928		0.0000		
70.5	39,928		0.0000		
71.5	39,928		0.0000		
72.5	40,428		0.0000		
73.5	39,928		0.0000		
74.5	39,928		0.0000		
75.5	39,928		0.0000		
76.5	602		0.0000		
77.5	602		0.0000		
78.5	602		0.0000		

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

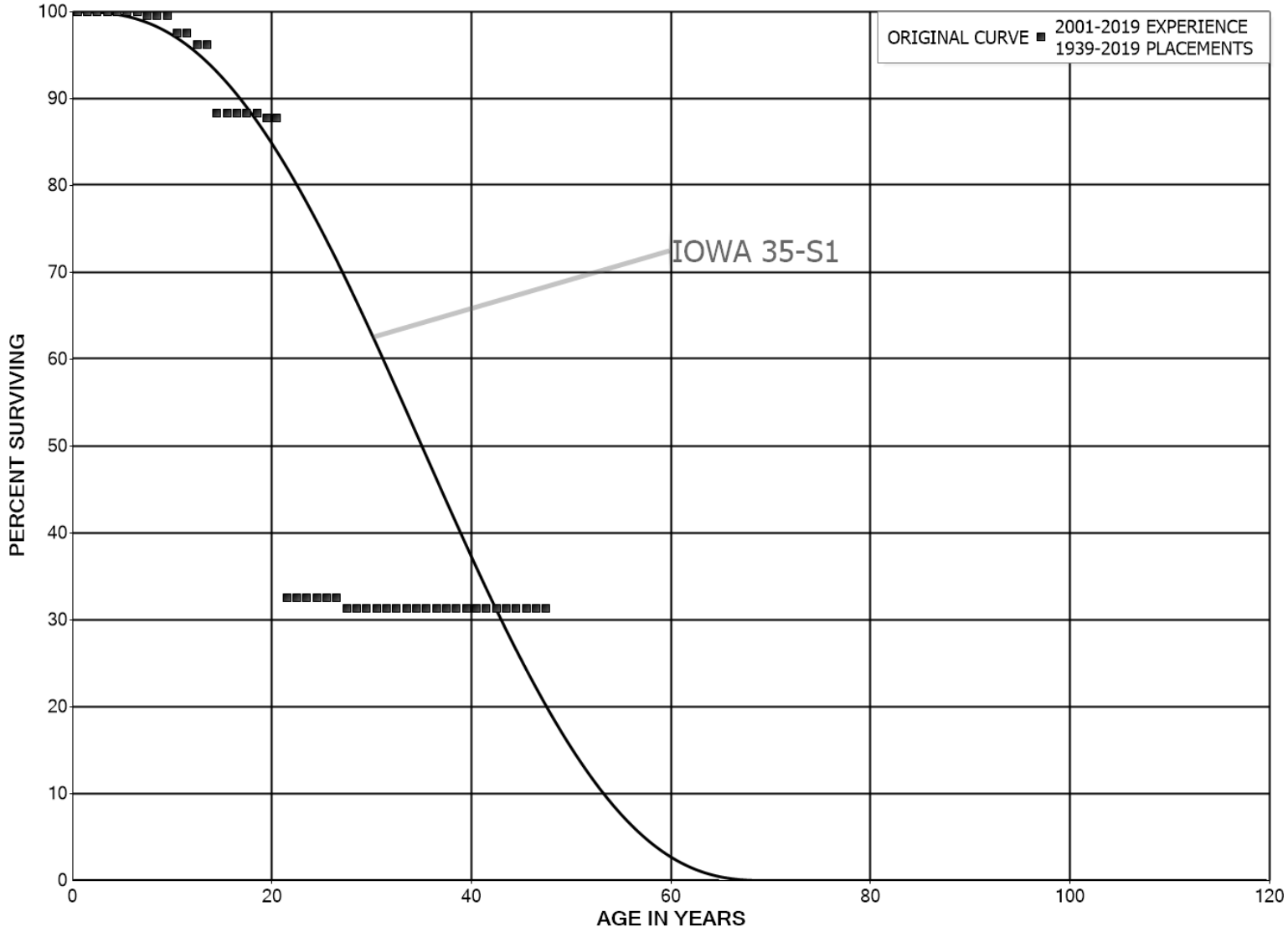
ACCOUNTS 354.30 AND 354.40 STRUCTURES AND IMPROVEMENTS - SPP AND TDP

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1932-2019 EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	602		0.0000		
80.5	602		0.0000		
81.5	602		0.0000		
82.5	602		0.0000		
83.5	602		0.0000		
84.5	602		0.0000		
85.5	602		0.0000		
86.5	602		0.0000		
87.5					

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 354.70 STRUCTURES AND IMPROVEMENTS - GENERAL
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 354.70 STRUCTURES AND IMPROVEMENTS - GENERAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1939-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,331,347		0.0000	1.0000	100.00
0.5	2,248,872	400	0.0002	0.9998	100.00
1.5	2,139,519		0.0000	1.0000	99.98
2.5	2,007,976		0.0000	1.0000	99.98
3.5	1,998,798		0.0000	1.0000	99.98
4.5	978,189		0.0000	1.0000	99.98
5.5	566,034		0.0000	1.0000	99.98
6.5	540,776	2,524	0.0047	0.9953	99.98
7.5	668,631		0.0000	1.0000	99.52
8.5	661,526		0.0000	1.0000	99.52
9.5	622,592	12,303	0.0198	0.9802	99.52
10.5	529,371	373	0.0007	0.9993	97.55
11.5	209,362	2,752	0.0131	0.9869	97.48
12.5	204,311		0.0000	1.0000	96.20
13.5	220,425	18,073	0.0820	0.9180	96.20
14.5	208,207		0.0000	1.0000	88.31
15.5	208,207		0.0000	1.0000	88.31
16.5	165,317		0.0000	1.0000	88.31
17.5	193,471		0.0000	1.0000	88.31
18.5	210,457	1,510	0.0072	0.9928	88.31
19.5	223,914		0.0000	1.0000	87.68
20.5	223,914	140,772	0.6287	0.3713	87.68
21.5	67,028		0.0000	1.0000	32.56
22.5	73,481		0.0000	1.0000	32.56
23.5	73,481		0.0000	1.0000	32.56
24.5	73,481		0.0000	1.0000	32.56
25.5	44,261		0.0000	1.0000	32.56
26.5	27,275	1,047	0.0384	0.9616	32.56
27.5	11,260		0.0000	1.0000	31.31
28.5	11,260		0.0000	1.0000	31.31
29.5	11,260		0.0000	1.0000	31.31
30.5	11,260		0.0000	1.0000	31.31
31.5	11,260		0.0000	1.0000	31.31
32.5	11,260		0.0000	1.0000	31.31
33.5	11,260		0.0000	1.0000	31.31
34.5	11,260		0.0000	1.0000	31.31
35.5	450		0.0000	1.0000	31.31
36.5	450		0.0000	1.0000	31.31
37.5	450		0.0000	1.0000	31.31
38.5	450		0.0000	1.0000	31.31

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 354.70 STRUCTURES AND IMPROVEMENTS - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1939-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	450		0.0000	1.0000	31.31
40.5	450		0.0000	1.0000	31.31
41.5	450		0.0000	1.0000	31.31
42.5	450		0.0000	1.0000	31.31
43.5	450		0.0000	1.0000	31.31
44.5	450		0.0000	1.0000	31.31
45.5	450		0.0000	1.0000	31.31
46.5	450		0.0000	1.0000	31.31
47.5					31.31
48.5					
49.5					
50.5					
51.5					
52.5					
53.5					
54.5					
55.5					
56.5					
57.5					
58.5					
59.5					
60.5					
61.5					
62.5					
63.5					
64.5					
65.5					
66.5					
67.5					
68.5	3,802		0.0000		
69.5	3,802		0.0000		
70.5	3,802	283	0.0744		
71.5	3,519		0.0000		
72.5	3,519		0.0000		
73.5	3,519		0.0000		
74.5	3,519		0.0000		
75.5	3,519		0.0000		
76.5	3,519		0.0000		
77.5	3,519		0.0000		
78.5	3,519		0.0000		

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 354.70 STRUCTURES AND IMPROVEMENTS - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1939-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	3,519		0.0000		
80.5					

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 355.00 POWER GENERATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

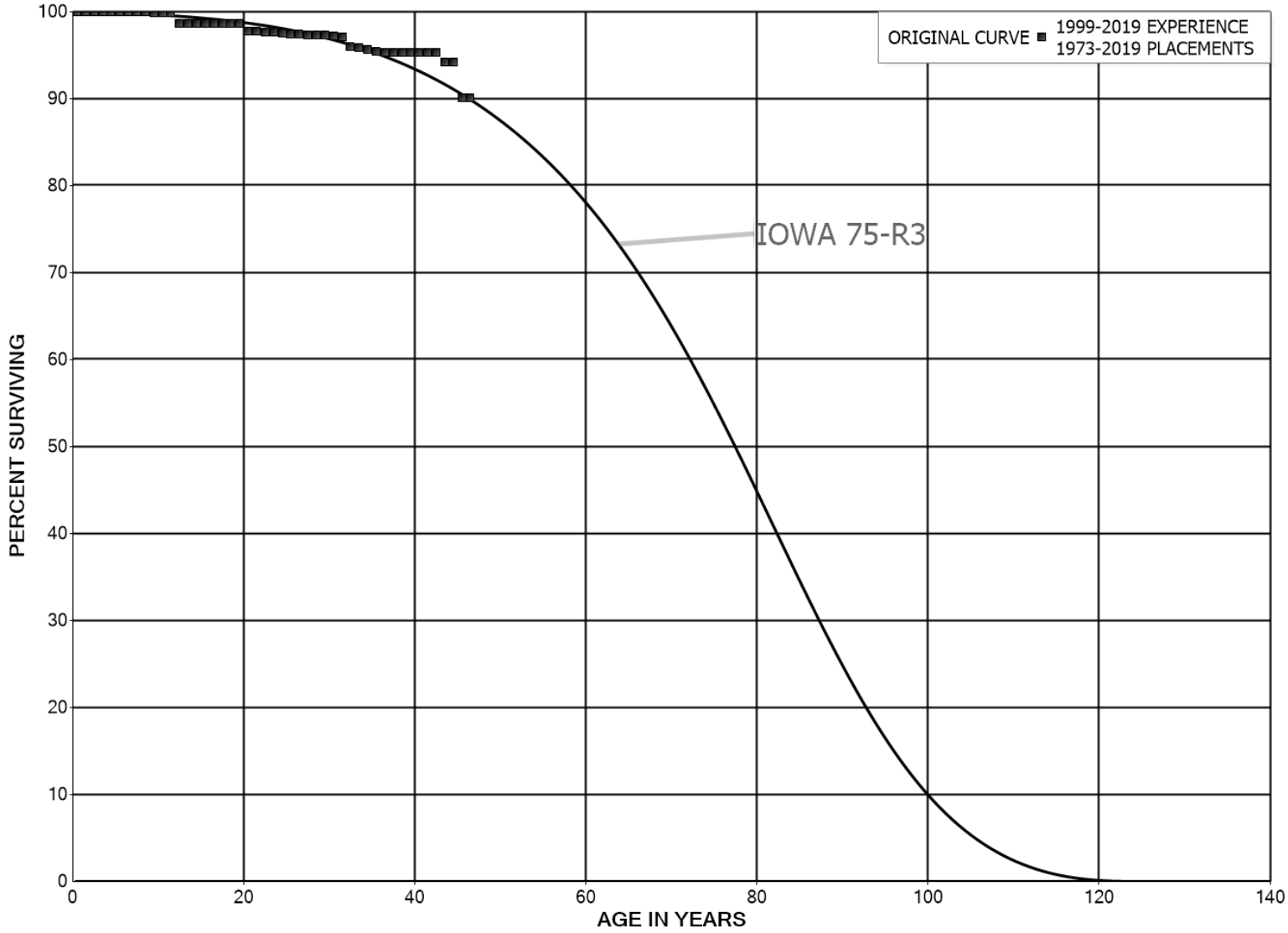
ACCOUNT 355.00 POWER GENERATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1987-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,656,122		0.0000	1.0000	100.00
0.5	3,685,338		0.0000	1.0000	100.00
1.5	4,385,880		0.0000	1.0000	100.00
2.5	4,494,639	26,926	0.0060	0.9940	100.00
3.5	4,479,665	10,161	0.0023	0.9977	99.40
4.5	4,398,000	14,523	0.0033	0.9967	99.18
5.5	3,773,674	1,387	0.0004	0.9996	98.85
6.5	3,828,658	61,470	0.0161	0.9839	98.81
7.5	3,336,361		0.0000	1.0000	97.23
8.5	3,321,984	347,576	0.1046	0.8954	97.23
9.5	2,953,727	51,388	0.0174	0.9826	87.05
10.5	328,249		0.0000	1.0000	85.54
11.5	144,528		0.0000	1.0000	85.54
12.5	267,555	3,097	0.0116	0.9884	85.54
13.5	327,093		0.0000	1.0000	84.55
14.5	278,538	5,336	0.0192	0.9808	84.55
15.5	281,064		0.0000	1.0000	82.93
16.5	293,645		0.0000	1.0000	82.93
17.5	241,944		0.0000	1.0000	82.93
18.5	203,466		0.0000	1.0000	82.93
19.5	203,466	1,204	0.0059	0.9941	82.93
20.5	202,262	1,103	0.0055	0.9945	82.44
21.5	432,455		0.0000	1.0000	81.99
22.5	402,008		0.0000	1.0000	81.99
23.5	402,008		0.0000	1.0000	81.99
24.5	402,008		0.0000	1.0000	81.99
25.5	402,978	26,388	0.0655	0.9345	81.99
26.5	174,978	42,310	0.2418	0.7582	76.62
27.5	89,880		0.0000	1.0000	58.09
28.5	68,585		0.0000	1.0000	58.09
29.5	68,585		0.0000	1.0000	58.09
30.5	19,246		0.0000	1.0000	58.09
31.5	19,246		0.0000	1.0000	58.09
32.5					58.09

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 360.10 COLLECTION SEWERS - FORCE MAINS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 360.10 COLLECTION SEWERS - FORCE MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1973-2019 EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	31,766,704	19	0.0000	1.0000	100.00
0.5	28,215,316	26	0.0000	1.0000	100.00
1.5	35,558,986	33	0.0000	1.0000	100.00
2.5	23,783,577	70	0.0000	1.0000	100.00
3.5	21,373,939	350	0.0000	1.0000	100.00
4.5	18,774,036	315	0.0000	1.0000	100.00
5.5	14,425,014	397	0.0000	1.0000	100.00
6.5	14,188,090	1,611	0.0001	0.9999	99.99
7.5	14,122,868	1,747	0.0001	0.9999	99.98
8.5	13,850,582	16,747	0.0012	0.9988	99.97
9.5	13,465,099	64	0.0000	1.0000	99.85
10.5	13,318,392	82	0.0000	1.0000	99.85
11.5	10,748,868	127,626	0.0119	0.9881	99.85
12.5	9,661,386		0.0000	1.0000	98.66
13.5	7,868,737	3,291	0.0004	0.9996	98.66
14.5	7,779,655	99	0.0000	1.0000	98.62
15.5	5,905,707	9	0.0000	1.0000	98.62
16.5	5,774,986	949	0.0002	0.9998	98.62
17.5	5,344,267	1,253	0.0002	0.9998	98.60
18.5	4,614,847	826	0.0002	0.9998	98.58
19.5	4,197,905	37,017	0.0088	0.9912	98.56
20.5	3,986,776	70	0.0000	1.0000	97.69
21.5	4,475,797	1,897	0.0004	0.9996	97.69
22.5	3,907,599	569	0.0001	0.9999	97.65
23.5	4,900,347	3,932	0.0008	0.9992	97.64
24.5	6,419,851	13,411	0.0021	0.9979	97.56
25.5	6,580,720	788	0.0001	0.9999	97.35
26.5	6,033,834	1,095	0.0002	0.9998	97.34
27.5	6,011,515	2,049	0.0003	0.9997	97.32
28.5	5,991,855	3,135	0.0005	0.9995	97.29
29.5	6,011,945	3,365	0.0006	0.9994	97.24
30.5	5,911,879	4,784	0.0008	0.9992	97.19
31.5	5,517,306	65,876	0.0119	0.9881	97.11
32.5	5,225,480	4,106	0.0008	0.9992	95.95
33.5	5,192,765	13,636	0.0026	0.9974	95.87
34.5	4,869,190	12,733	0.0026	0.9974	95.62
35.5	4,856,457	2,869	0.0006	0.9994	95.37
36.5	4,661,206	15	0.0000	1.0000	95.31
37.5	4,607,713		0.0000	1.0000	95.31
38.5	4,446,768	1,883	0.0004	0.9996	95.31

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

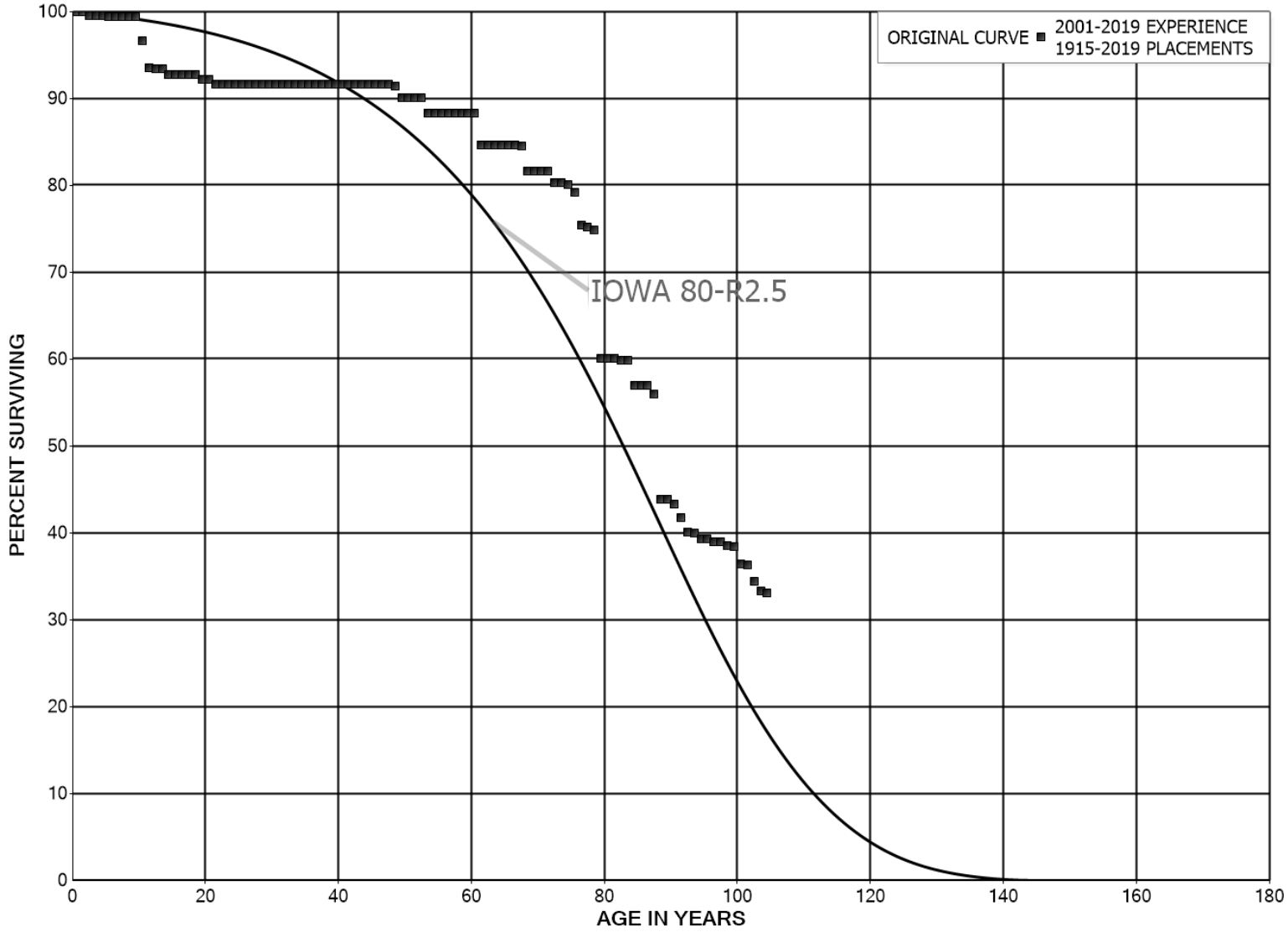
ACCOUNT 360.10 COLLECTION SEWERS - FORCE MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1973-2019 EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,369,779	82	0.0000	1.0000	95.27
40.5	4,295,948	6	0.0000	1.0000	95.27
41.5	4,025,587	0	0.0000	1.0000	95.27
42.5	3,566,737	42,283	0.0119	0.9881	95.27
43.5	2,553,034		0.0000	1.0000	94.14
44.5	1,703,254	73,783	0.0433	0.9567	94.14
45.5	125,695		0.0000	1.0000	90.06
46.5					90.06

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 361.10 COLLECTION SEWERS - GRAVITY MAINS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 361.10 COLLECTION SEWERS - GRAVITY MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1915-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	123,698,865	1,489	0.0000	1.0000	100.00
0.5	80,968,134	1,744	0.0000	1.0000	100.00
1.5	71,427,735	349,743	0.0049	0.9951	100.00
2.5	61,491,291		0.0000	1.0000	99.51
3.5	47,985,505		0.0000	1.0000	99.51
4.5	43,496,282	26,093	0.0006	0.9994	99.51
5.5	34,622,702	11,064	0.0003	0.9997	99.45
6.5	36,236,717	10,556	0.0003	0.9997	99.42
7.5	44,473,440	0	0.0000	1.0000	99.39
8.5	44,403,805	13,334	0.0003	0.9997	99.39
9.5	42,579,956	1,180,167	0.0277	0.9723	99.36
10.5	27,257,562	886,763	0.0325	0.9675	96.60
11.5	23,041,413	10,064	0.0004	0.9996	93.46
12.5	15,696,984	13,300	0.0008	0.9992	93.42
13.5	13,197,516	82,522	0.0063	0.9937	93.34
14.5	9,898,866	187	0.0000	1.0000	92.76
15.5	8,175,329	367	0.0000	1.0000	92.75
16.5	11,005,722	1,374	0.0001	0.9999	92.75
17.5	22,668,123		0.0000	1.0000	92.74
18.5	22,367,436	144,378	0.0065	0.9935	92.74
19.5	21,841,271		0.0000	1.0000	92.14
20.5	10,429,000	56,430	0.0054	0.9946	92.14
21.5	13,494,984		0.0000	1.0000	91.64
22.5	12,095,717		0.0000	1.0000	91.64
23.5	13,846,891		0.0000	1.0000	91.64
24.5	14,182,481		0.0000	1.0000	91.64
25.5	19,071,002		0.0000	1.0000	91.64
26.5	16,170,692		0.0000	1.0000	91.64
27.5	36,060,280		0.0000	1.0000	91.64
28.5	35,923,542		0.0000	1.0000	91.64
29.5	33,683,971		0.0000	1.0000	91.64
30.5	8,391,683	866	0.0001	0.9999	91.64
31.5	8,167,272	21	0.0000	1.0000	91.63
32.5	8,027,418		0.0000	1.0000	91.63
33.5	7,266,714		0.0000	1.0000	91.63
34.5	5,540,059		0.0000	1.0000	91.63
35.5	3,406,034		0.0000	1.0000	91.63
36.5	3,951,146		0.0000	1.0000	91.63
37.5	4,287,296		0.0000	1.0000	91.63
38.5	4,273,219		0.0000	1.0000	91.63

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 361.10 COLLECTION SEWERS - GRAVITY MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,243,666		0.0000	1.0000	91.63
40.5	41,503,891	5,447	0.0001	0.9999	91.63
41.5	41,043,016	49	0.0000	1.0000	91.62
42.5	41,341,828		0.0000	1.0000	91.62
43.5	20,516,395		0.0000	1.0000	91.62
44.5	17,262,745	4,573	0.0003	0.9997	91.62
45.5	17,447,879		0.0000	1.0000	91.60
46.5	16,922,111	1,617	0.0001	0.9999	91.60
47.5	1,493,981	2,878	0.0019	0.9981	91.59
48.5	1,491,103	21,283	0.0143	0.9857	91.41
49.5	995,707	187	0.0002	0.9998	90.11
50.5	1,249,631		0.0000	1.0000	90.09
51.5	1,214,773		0.0000	1.0000	90.09
52.5	1,253,366	24,618	0.0196	0.9804	90.09
53.5	28,374,663		0.0000	1.0000	88.32
54.5	38,998,170		0.0000	1.0000	88.32
55.5	39,986,553		0.0000	1.0000	88.32
56.5	13,005,874		0.0000	1.0000	88.32
57.5	59,432,346		0.0000	1.0000	88.32
58.5	60,820,282	557	0.0000	1.0000	88.32
59.5	59,761,303	747	0.0000	1.0000	88.32
60.5	2,094,297	87,761	0.0419	0.9581	88.32
61.5	22,663,762	8	0.0000	1.0000	84.62
62.5	21,213,491	61	0.0000	1.0000	84.62
63.5	21,215,934	289	0.0000	1.0000	84.62
64.5	46,353		0.0000	1.0000	84.62
65.5	1,102,303		0.0000	1.0000	84.62
66.5	1,102,303	1,673	0.0015	0.9985	84.62
67.5	1,100,630	37,140	0.0337	0.9663	84.49
68.5	1,259,440		0.0000	1.0000	81.64
69.5	290,689		0.0000	1.0000	81.64
70.5	962,463	168	0.0002	0.9998	81.64
71.5	962,295	15,230	0.0158	0.9842	81.62
72.5	1,042,298	993	0.0010	0.9990	80.33
73.5	946,072	2,053	0.0022	0.9978	80.25
74.5	683,176	7,508	0.0110	0.9890	80.08
75.5	675,668	32,767	0.0485	0.9515	79.20
76.5	642,901	1,310	0.0020	0.9980	75.36
77.5	1,531,686	8,017	0.0052	0.9948	75.20
78.5	1,523,669	299,242	0.1964	0.8036	74.81

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 361.10 COLLECTION SEWERS - GRAVITY MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,224,427	291	0.0002	0.9998	60.12
80.5	1,522,508		0.0000	1.0000	60.10
81.5	632,413	2,303	0.0036	0.9964	60.10
82.5	648,868		0.0000	1.0000	59.89
83.5	648,868	31,252	0.0482	0.9518	59.89
84.5	601,981	10	0.0000	1.0000	57.00
85.5	722,814		0.0000	1.0000	57.00
86.5	722,814	13,485	0.0187	0.9813	57.00
87.5	709,329	153,014	0.2157	0.7843	55.94
88.5	556,315	264	0.0005	0.9995	43.87
89.5	329,027	4,352	0.0132	0.9868	43.85
90.5	306,175	11,276	0.0368	0.9632	43.27
91.5	294,898	11,132	0.0377	0.9623	41.68
92.5	283,767	1,273	0.0045	0.9955	40.10
93.5	282,494	4,366	0.0155	0.9845	39.92
94.5	278,128	221	0.0008	0.9992	39.31
95.5	277,906	1,967	0.0071	0.9929	39.27
96.5	275,939	42	0.0002	0.9998	39.00
97.5	3,804,626	42,906	0.0113	0.9887	38.99
98.5	3,761,720	15,091	0.0040	0.9960	38.55
99.5	3,616,599	191,754	0.0530	0.9470	38.40
100.5	3,424,846	6,012	0.0018	0.9982	36.36
101.5	96,405	5,167	0.0536	0.9464	36.30
102.5	91,238	2,967	0.0325	0.9675	34.35
103.5	88,271	309	0.0035	0.9965	33.23
104.5					33.12

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 361.20 MANHOLES
ORIGINAL AND SMOOTH SURVIVOR CURVES

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 361.20 MANHOLES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1938-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	14,379,651		0.0000	1.0000	100.00
0.5	10,176,887		0.0000	1.0000	100.00
1.5	10,661,285	0	0.0000	1.0000	100.00
2.5	11,952,425		0.0000	1.0000	100.00
3.5	12,083,028	911	0.0001	0.9999	100.00
4.5	7,585,455		0.0000	1.0000	99.99
5.5	5,573,639	6,667	0.0012	0.9988	99.99
6.5	4,589,383	27,566	0.0060	0.9940	99.87
7.5	4,569,090	10,961	0.0024	0.9976	99.27
8.5	5,066,097		0.0000	1.0000	99.03
9.5	5,304,644		0.0000	1.0000	99.03
10.5	5,838,060		0.0000	1.0000	99.03
11.5	5,353,439		0.0000	1.0000	99.03
12.5	4,555,554		0.0000	1.0000	99.03
13.5	4,114,028	12,188	0.0030	0.9970	99.03
14.5	2,635,311		0.0000	1.0000	98.74
15.5	2,105,291	0	0.0000	1.0000	98.74
16.5	2,247,105	472	0.0002	0.9998	98.74
17.5	2,934,821		0.0000	1.0000	98.72
18.5	2,849,242		0.0000	1.0000	98.72
19.5	2,782,656		0.0000	1.0000	98.72
20.5	2,425,509	0	0.0000	1.0000	98.72
21.5	1,772,096		0.0000	1.0000	98.72
22.5	970,343		0.0000	1.0000	98.72
23.5	1,299,611		0.0000	1.0000	98.72
24.5	1,741,110		0.0000	1.0000	98.72
25.5	2,636,710		0.0000	1.0000	98.72
26.5	3,361,749		0.0000	1.0000	98.72
27.5	3,450,899		0.0000	1.0000	98.72
28.5	3,240,536		0.0000	1.0000	98.72
29.5	2,574,979		0.0000	1.0000	98.72
30.5	1,538,799		0.0000	1.0000	98.72
31.5	1,635,548		0.0000	1.0000	98.72
32.5	1,551,747	13,277	0.0086	0.9914	98.72
33.5	1,328,056		0.0000	1.0000	97.88
34.5	1,038,030		0.0000	1.0000	97.88
35.5	1,093,592		0.0000	1.0000	97.88
36.5	1,326,879		0.0000	1.0000	97.88
37.5	1,450,927		0.0000	1.0000	97.88
38.5	1,304,196		0.0000	1.0000	97.88

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 361.20 MANHOLES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1938-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	994,944		0.0000	1.0000	97.88
40.5	2,263,935		0.0000	1.0000	97.88
41.5	2,043,826		0.0000	1.0000	97.88
42.5	2,216,232		0.0000	1.0000	97.88
43.5	2,406,018		0.0000	1.0000	97.88
44.5	2,040,304		0.0000	1.0000	97.88
45.5	2,008,665		0.0000	1.0000	97.88
46.5	1,708,150		0.0000	1.0000	97.88
47.5	301,817		0.0000	1.0000	97.88
48.5	301,817		0.0000	1.0000	97.88
49.5	170,327		0.0000	1.0000	97.88
50.5	201,568		0.0000	1.0000	97.88
51.5	166,180		0.0000	1.0000	97.88
52.5	172,781		0.0000	1.0000	97.88
53.5	1,995,623		0.0000	1.0000	97.88
54.5	1,827,036		0.0000	1.0000	97.88
55.5	1,951,871		0.0000	1.0000	97.88
56.5	131,436		0.0000	1.0000	97.88
57.5	10,950,272		0.0000	1.0000	97.88
58.5	10,950,272		0.0000	1.0000	97.88
59.5	10,825,437		0.0000	1.0000	97.88
60.5	89,564		0.0000	1.0000	97.88
61.5	89,564		0.0000	1.0000	97.88
62.5	89,564		0.0000	1.0000	97.88
63.5	89,564		0.0000	1.0000	97.88
64.5					97.88
65.5	100,437		0.0000		
66.5	100,437		0.0000		
67.5	123,426		0.0000		
68.5	167,059	22,989	0.1376		
69.5	43,633		0.0000		
70.5	84,331		0.0000		
71.5	84,331		0.0000		
72.5	90,699		0.0000		
73.5	84,331		0.0000		
74.5	43,633		0.0000		
75.5	43,633		0.0000		
76.5	43,633		0.0000		
77.5	306,691		0.0000		
78.5	306,691		0.0000		

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 361.20 MANHOLES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1938-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	306,691	1,171	0.0038		
80.5	263,058		0.0000		
81.5					

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 363.00 SERVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 363.00 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1929-2019 EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	10,615,796	0	0.0000	1.0000	100.00
0.5	10,038,138	0	0.0000	1.0000	100.00
1.5	9,510,472	60	0.0000	1.0000	100.00
2.5	8,790,677	5,668	0.0006	0.9994	100.00
3.5	8,679,530	421	0.0000	1.0000	99.93
4.5	7,932,683	12,635	0.0016	0.9984	99.93
5.5	6,966,530	2,890	0.0004	0.9996	99.77
6.5	8,411,000	31,963	0.0038	0.9962	99.73
7.5	8,278,555	65,894	0.0080	0.9920	99.35
8.5	8,313,922	64,649	0.0078	0.9922	98.56
9.5	8,351,147	42,617	0.0051	0.9949	97.79
10.5	6,470,010	87,729	0.0136	0.9864	97.29
11.5	6,246,021	19,892	0.0032	0.9968	95.98
12.5	5,858,877	0	0.0000	1.0000	95.67
13.5	4,698,450	4,942	0.0011	0.9989	95.67
14.5	4,095,435	871	0.0002	0.9998	95.57
15.5	3,284,377		0.0000	1.0000	95.55
16.5	3,511,888	0	0.0000	1.0000	95.55
17.5	3,953,464	0	0.0000	1.0000	95.55
18.5	3,909,166	55	0.0000	1.0000	95.55
19.5	3,630,733		0.0000	1.0000	95.55
20.5	3,925,137		0.0000	1.0000	95.55
21.5	3,646,749		0.0000	1.0000	95.55
22.5	3,395,484	87,997	0.0259	0.9741	95.55
23.5	3,780,922		0.0000	1.0000	93.07
24.5	4,115,954	497	0.0001	0.9999	93.07
25.5	5,003,579		0.0000	1.0000	93.06
26.5	5,176,777		0.0000	1.0000	93.06
27.5	4,635,070		0.0000	1.0000	93.06
28.5	4,421,930	209,578	0.0474	0.9526	93.06
29.5	3,596,999	92,585	0.0257	0.9743	88.65
30.5	2,947,708	80,733	0.0274	0.9726	86.37
31.5	2,783,645	51,927	0.0187	0.9813	84.00
32.5	2,491,265	1,241	0.0005	0.9995	82.43
33.5	2,228,511	4,871	0.0022	0.9978	82.39
34.5	1,965,612	8,461	0.0043	0.9957	82.21
35.5	1,925,423	503	0.0003	0.9997	81.86
36.5	1,973,278	167,021	0.0846	0.9154	81.84
37.5	1,839,375	192	0.0001	0.9999	74.91
38.5	1,657,395		0.0000	1.0000	74.90

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 363.00 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2019 EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,207,182		0.0000	1.0000	74.90
40.5	1,197,802	385	0.0003	0.9997	74.90
41.5	1,022,673	110,064	0.1076	0.8924	74.88
42.5	886,687		0.0000	1.0000	66.82
43.5	1,408,938		0.0000	1.0000	66.82
44.5	900,914		0.0000	1.0000	66.82
45.5	855,938		0.0000	1.0000	66.82
46.5	736,586		0.0000	1.0000	66.82
47.5	156,414		0.0000	1.0000	66.82
48.5	155,860		0.0000	1.0000	66.82
49.5	82,277		0.0000	1.0000	66.82
50.5	145,022		0.0000	1.0000	66.82
51.5	132,653		0.0000	1.0000	66.82
52.5	134,754	0	0.0000	1.0000	66.82
53.5	137,757		0.0000	1.0000	66.82
54.5	20,119		0.0000	1.0000	66.82
55.5	100,869		0.0000	1.0000	66.82
56.5	100,869		0.0000	1.0000	66.82
57.5	97,866		0.0000	1.0000	66.82
58.5	256,316		0.0000	1.0000	66.82
59.5	180,162	20	0.0001	0.9999	66.82
60.5	228,822		0.0000	1.0000	66.81
61.5	228,822	4,595	0.0201	0.9799	66.81
62.5	50,781		0.0000	1.0000	65.47
63.5	50,781	162	0.0032	0.9968	65.47
64.5					65.26
65.5	60,144		0.0000		
66.5	60,144		0.0000		
67.5	60,144		0.0000		
68.5	70,211		0.0000		
69.5	13,932	819	0.0588		
70.5	36,101		0.0000		
71.5	36,101	4,521	0.1252		
72.5	31,580	1,251	0.0396		
73.5	30,329	442	0.0146		
74.5	6,899	644	0.0933		
75.5	6,255		0.0000		
76.5	6,255		0.0000		
77.5	151,010		0.0000		
78.5	151,010		0.0000		

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

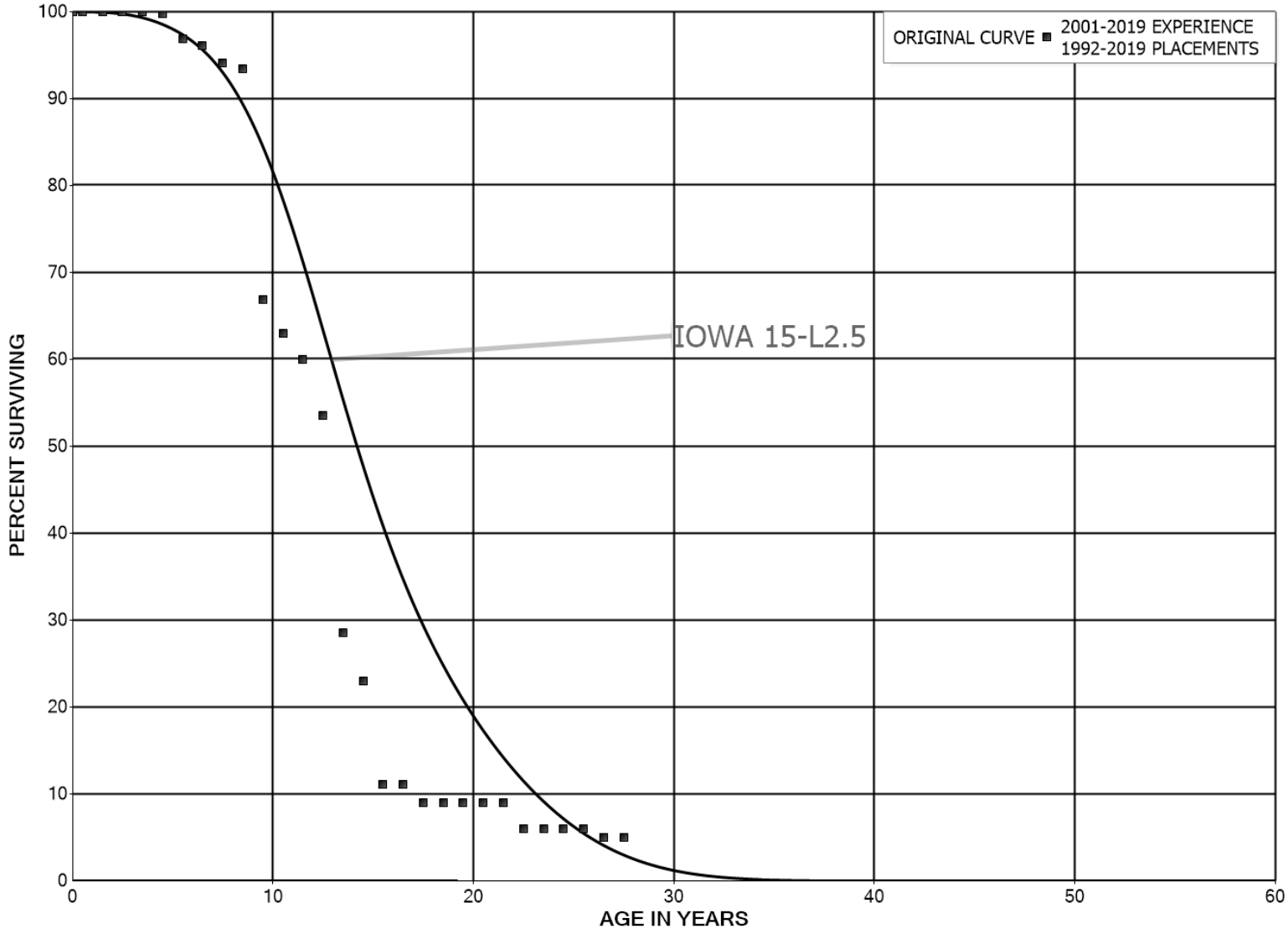
ACCOUNT 363.00 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2019 EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	151,010		0.0000		
80.5	144,755	1,628	0.0112		
81.5					
82.5	717		0.0000		
83.5	717		0.0000		
84.5	717		0.0000		
85.5	717		0.0000		
86.5	717		0.0000		
87.5	717		0.0000		
88.5	717		0.0000		
89.5	717		0.0000		
90.5					

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 364.00 FLOW MEASURING DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

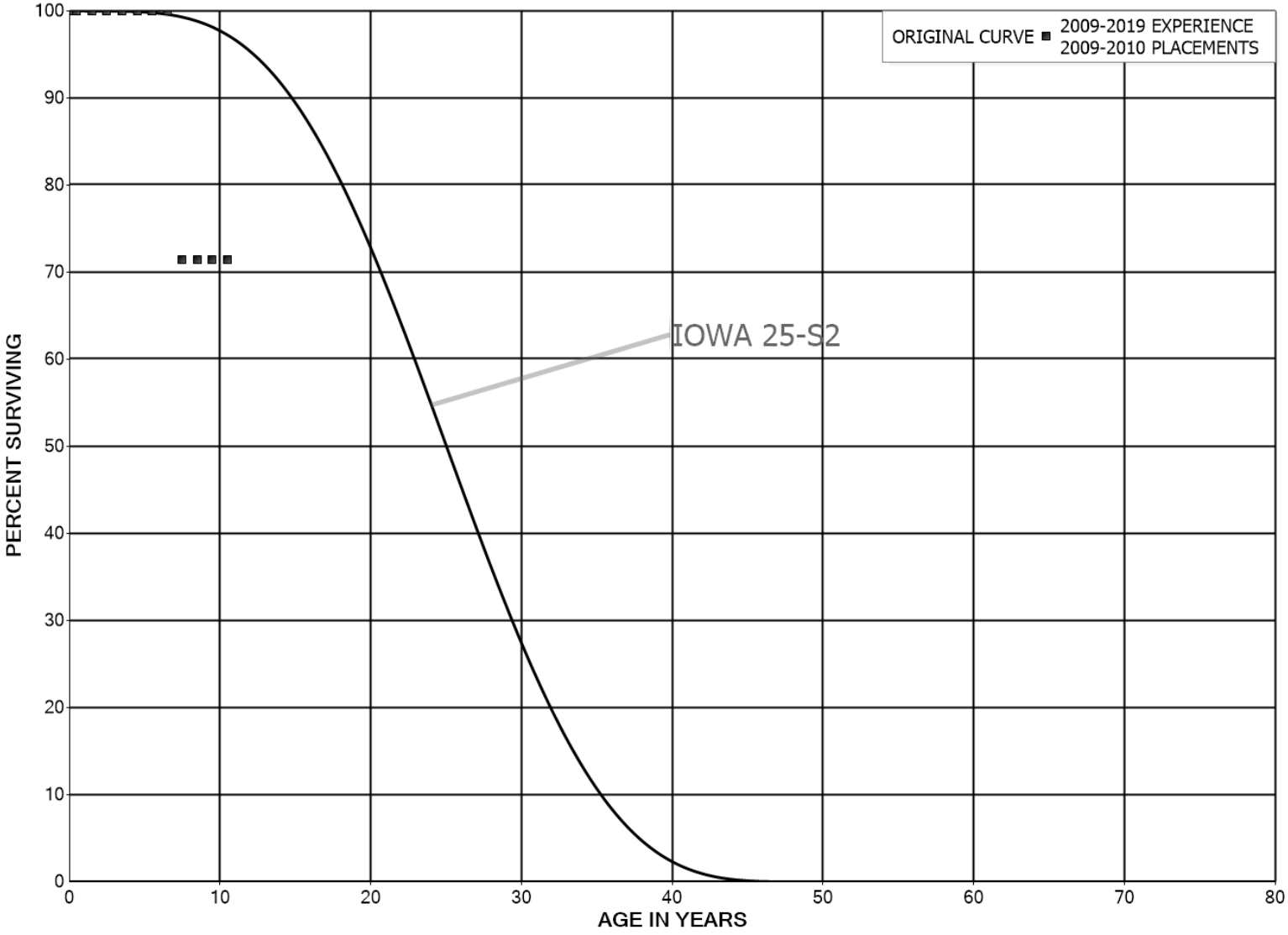
ACCOUNT 364.00 FLOW MEASURING DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1992-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,359,184		0.0000	1.0000	100.00
0.5	993,961		0.0000	1.0000	100.00
1.5	1,007,023		0.0000	1.0000	100.00
2.5	1,088,761		0.0000	1.0000	100.00
3.5	829,368	2,564	0.0031	0.9969	100.00
4.5	790,917	22,463	0.0284	0.9716	99.69
5.5	745,466	5,882	0.0079	0.9921	96.86
6.5	575,156	12,254	0.0213	0.9787	96.10
7.5	576,785	4,337	0.0075	0.9925	94.05
8.5	639,652	181,670	0.2840	0.7160	93.34
9.5	332,968	19,182	0.0576	0.9424	66.83
10.5	221,704	10,816	0.0488	0.9512	62.98
11.5	90,287	9,617	0.1065	0.8935	59.91
12.5	71,639	33,466	0.4671	0.5329	53.53
13.5	31,704	6,133	0.1934	0.8066	28.52
14.5	16,849	8,739	0.5187	0.4813	23.00
15.5	16,281		0.0000	1.0000	11.07
16.5	16,281	3,203	0.1967	0.8033	11.07
17.5	13,078		0.0000	1.0000	8.90
18.5	13,078		0.0000	1.0000	8.90
19.5	13,078		0.0000	1.0000	8.90
20.5	13,078		0.0000	1.0000	8.90
21.5	13,078	4,272	0.3266	0.6734	8.90
22.5	8,806		0.0000	1.0000	5.99
23.5	8,806		0.0000	1.0000	5.99
24.5	8,806		0.0000	1.0000	5.99
25.5	8,806	1,522	0.1728	0.8272	5.99
26.5	7,285		0.0000	1.0000	4.95
27.5					4.95

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 365.00 FLOW MEASURING INSTALLATIONS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 365.00 FLOW MEASURING INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 2009-2010 EXPERIENCE BAND 2009-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	20,918		0.0000	1.0000	100.00
0.5	20,918		0.0000	1.0000	100.00
1.5	20,918		0.0000	1.0000	100.00
2.5	20,918		0.0000	1.0000	100.00
3.5	20,918		0.0000	1.0000	100.00
4.5	20,918		0.0000	1.0000	100.00
5.5	20,918		0.0000	1.0000	100.00
6.5	20,918	5,980	0.2859	0.7141	100.00
7.5	14,938		0.0000	1.0000	71.41
8.5	14,938		0.0000	1.0000	71.41
9.5	14,938		0.0000	1.0000	71.41
10.5					71.41

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 370.00 RECEIVING WELLS
ORIGINAL AND SMOOTH SURVIVOR CURVES

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

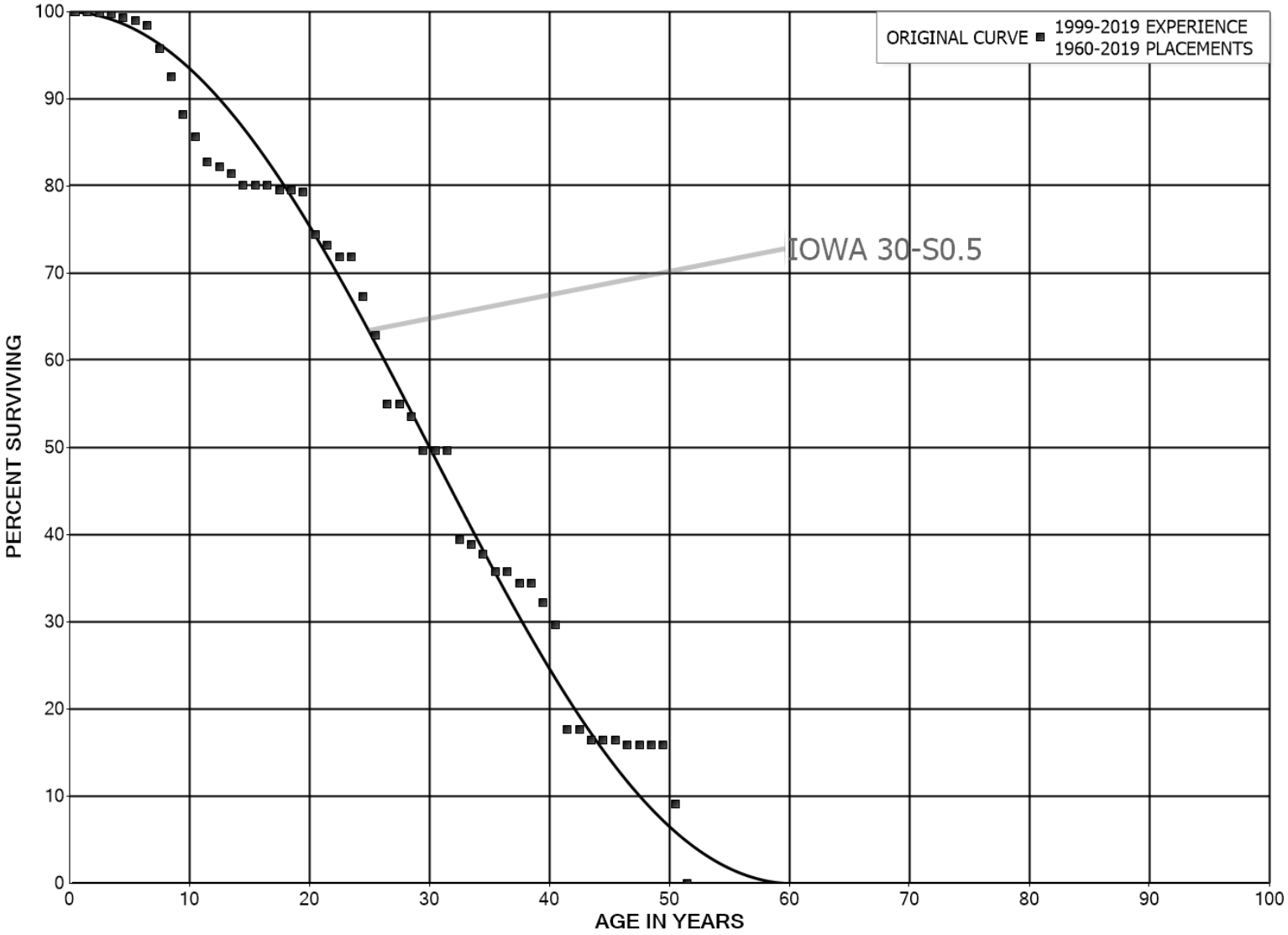
ACCOUNT 370.00 RECEIVING WELLS

ORIGINAL LIFE TABLE

PLACEMENT BAND 2007-2019 EXPERIENCE BAND 2007-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	121,180		0.0000	1.0000	100.00
0.5	111,148		0.0000	1.0000	100.00
1.5	111,148		0.0000	1.0000	100.00
2.5	132,949		0.0000	1.0000	100.00
3.5	132,949		0.0000	1.0000	100.00
4.5	132,949		0.0000	1.0000	100.00
5.5	132,949		0.0000	1.0000	100.00
6.5	99,482		0.0000	1.0000	100.00
7.5	99,482		0.0000	1.0000	100.00
8.5	99,482		0.0000	1.0000	100.00
9.5	99,482		0.0000	1.0000	100.00
10.5	7,370		0.0000	1.0000	100.00
11.5	7,370	1,109	0.1505	0.8495	100.00
12.5					84.95

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 371.00 PUMPING EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 371.00 PUMPING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1960-2019 EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	13,928,914		0.0000	1.0000	100.00
0.5	8,653,630	5,419	0.0006	0.9994	100.00
1.5	11,021,964	12,306	0.0011	0.9989	99.94
2.5	10,781,219	12,096	0.0011	0.9989	99.83
3.5	9,453,412	44,345	0.0047	0.9953	99.71
4.5	6,817,321	23,246	0.0034	0.9966	99.25
5.5	5,785,361	27,560	0.0048	0.9952	98.91
6.5	5,413,591	148,677	0.0275	0.9725	98.44
7.5	3,768,518	126,794	0.0336	0.9664	95.73
8.5	3,446,810	160,001	0.0464	0.9536	92.51
9.5	2,549,487	73,710	0.0289	0.9711	88.22
10.5	1,455,129	50,056	0.0344	0.9656	85.67
11.5	1,043,502	7,445	0.0071	0.9929	82.72
12.5	1,137,255	10,025	0.0088	0.9912	82.13
13.5	837,345	14,096	0.0168	0.9832	81.41
14.5	784,395		0.0000	1.0000	80.04
15.5	677,887		0.0000	1.0000	80.04
16.5	534,434	3,610	0.0068	0.9932	80.04
17.5	610,401	101	0.0002	0.9998	79.50
18.5	664,971	1,413	0.0021	0.9979	79.48
19.5	663,558	41,426	0.0624	0.9376	79.31
20.5	588,736	9,514	0.0162	0.9838	74.36
21.5	638,927	11,409	0.0179	0.9821	73.16
22.5	599,786		0.0000	1.0000	71.85
23.5	517,501	33,177	0.0641	0.9359	71.85
24.5	484,324	31,555	0.0652	0.9348	67.25
25.5	497,723	62,415	0.1254	0.8746	62.87
26.5	428,133		0.0000	1.0000	54.98
27.5	312,603	8,673	0.0277	0.9723	54.98
28.5	241,647	17,595	0.0728	0.9272	53.46
29.5	235,281		0.0000	1.0000	49.56
30.5	280,168		0.0000	1.0000	49.56
31.5	280,168	57,666	0.2058	0.7942	49.56
32.5	222,502	2,887	0.0130	0.9870	39.36
33.5	140,599	3,932	0.0280	0.9720	38.85
34.5	136,159	7,170	0.0527	0.9473	37.77
35.5	183,946		0.0000	1.0000	35.78
36.5	183,946	7,008	0.0381	0.9619	35.78
37.5	176,938		0.0000	1.0000	34.41
38.5	127,299	8,408	0.0660	0.9340	34.41

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

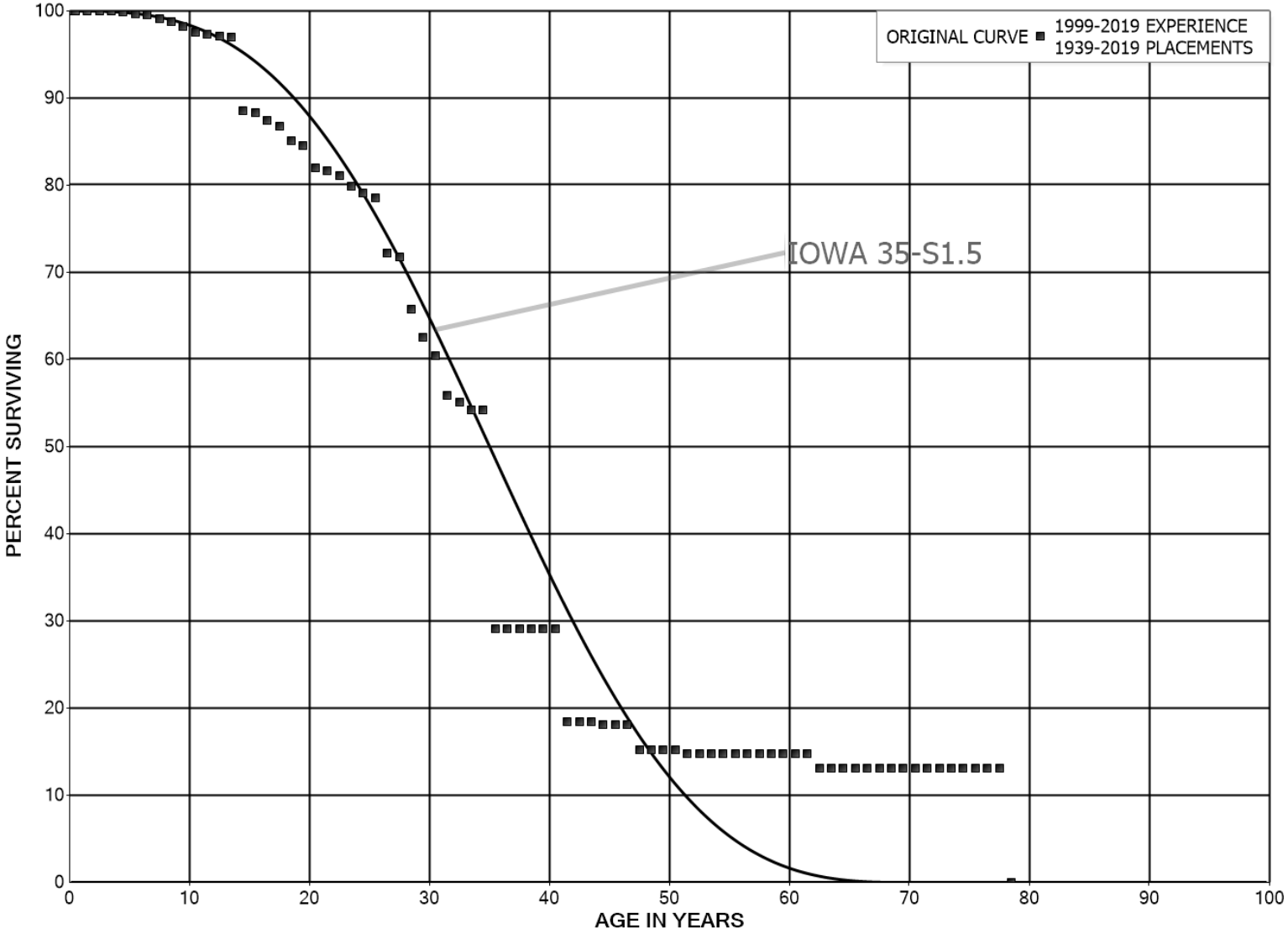
ACCOUNT 371.00 PUMPING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1960-2019 EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	128,004	9,910	0.0774	0.9226	32.14
40.5	140,361	56,891	0.4053	0.5947	29.65
41.5	83,470		0.0000	1.0000	17.63
42.5	83,470	6,122	0.0733	0.9267	17.63
43.5	28,842		0.0000	1.0000	16.34
44.5	28,842		0.0000	1.0000	16.34
45.5	28,842	860	0.0298	0.9702	16.34
46.5	27,983		0.0000	1.0000	15.85
47.5	21,408		0.0000	1.0000	15.85
48.5	5,141		0.0000	1.0000	15.85
49.5	5,141	2,187	0.4255	0.5745	15.85
50.5	2,953	2,953	1.0000		9.11
51.5					

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 380.00 TREATMENT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 380.00 TREATMENT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1939-2019 EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	52,484,979		0.0000	1.0000	100.00
0.5	52,338,297		0.0000	1.0000	100.00
1.5	64,377,580	1,853	0.0000	1.0000	100.00
2.5	61,280,085	2,456	0.0000	1.0000	100.00
3.5	56,645,719	97,216	0.0017	0.9983	99.99
4.5	44,542,853	95,360	0.0021	0.9979	99.82
5.5	39,192,994	29,279	0.0007	0.9993	99.61
6.5	37,993,990	195,343	0.0051	0.9949	99.53
7.5	37,038,634	104,008	0.0028	0.9972	99.02
8.5	38,046,057	237,211	0.0062	0.9938	98.74
9.5	28,856,102	179,693	0.0062	0.9938	98.13
10.5	11,015,164	26,343	0.0024	0.9976	97.52
11.5	15,100,040	30,352	0.0020	0.9980	97.28
12.5	16,280,292	28,816	0.0018	0.9982	97.09
13.5	16,807,417	1,468,058	0.0873	0.9127	96.92
14.5	14,676,816	22,218	0.0015	0.9985	88.45
15.5	11,808,330	121,942	0.0103	0.9897	88.32
16.5	11,627,778	92,492	0.0080	0.9920	87.41
17.5	12,550,432	231,211	0.0184	0.9816	86.71
18.5	10,724,551	78,054	0.0073	0.9927	85.11
19.5	10,812,422	322,982	0.0299	0.9701	84.49
20.5	9,468,414	37,906	0.0040	0.9960	81.97
21.5	9,609,732	62,020	0.0065	0.9935	81.64
22.5	9,543,450	153,592	0.0161	0.9839	81.11
23.5	9,334,263	87,607	0.0094	0.9906	79.81
24.5	9,070,811	59,133	0.0065	0.9935	79.06
25.5	8,792,217	707,485	0.0805	0.9195	78.54
26.5	4,703,706	32,521	0.0069	0.9931	72.22
27.5	4,778,474	397,707	0.0832	0.9168	71.72
28.5	6,059,797	298,086	0.0492	0.9508	65.75
29.5	6,184,153	215,062	0.0348	0.9652	62.52
30.5	5,152,304	387,965	0.0753	0.9247	60.35
31.5	5,356,247	72,674	0.0136	0.9864	55.80
32.5	3,421,800	52,448	0.0153	0.9847	55.05
33.5	2,753,091		0.0000	1.0000	54.20
34.5	2,272,767	1,055,181	0.4643	0.5357	54.20
35.5	635,826		0.0000	1.0000	29.04
36.5	779,480		0.0000	1.0000	29.04
37.5	801,627		0.0000	1.0000	29.04
38.5	778,140		0.0000	1.0000	29.04

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 380.00 TREATMENT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1939-2019 EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	778,140	411	0.0005	0.9995	29.04
40.5	777,730	285,407	0.3670	0.6330	29.02
41.5	15,823,498		0.0000	1.0000	18.37
42.5	15,823,498		0.0000	1.0000	18.37
43.5	15,823,498	268,317	0.0170	0.9830	18.37
44.5	515,644		0.0000	1.0000	18.06
45.5	515,644		0.0000	1.0000	18.06
46.5	371,038	60,316	0.1626	0.8374	18.06
47.5	288,575		0.0000	1.0000	15.12
48.5	288,575		0.0000	1.0000	15.12
49.5	288,575		0.0000	1.0000	15.12
50.5	288,575	6,818	0.0236	0.9764	15.12
51.5	281,757	315	0.0011	0.9989	14.77
52.5	107,182		0.0000	1.0000	14.75
53.5	107,182	462	0.0043	0.9957	14.75
54.5	23,321		0.0000	1.0000	14.69
55.5	23,321		0.0000	1.0000	14.69
56.5	298,010		0.0000	1.0000	14.69
57.5	298,010		0.0000	1.0000	14.69
58.5	298,010		0.0000	1.0000	14.69
59.5	25,215		0.0000	1.0000	14.69
60.5	25,215		0.0000	1.0000	14.69
61.5	25,215	2,761	0.1095	0.8905	14.69
62.5	1,894		0.0000	1.0000	13.08
63.5	1,894		0.0000	1.0000	13.08
64.5	1,894		0.0000	1.0000	13.08
65.5	1,894		0.0000	1.0000	13.08
66.5	1,894		0.0000	1.0000	13.08
67.5	1,894		0.0000	1.0000	13.08
68.5	1,894		0.0000	1.0000	13.08
69.5	1,894		0.0000	1.0000	13.08
70.5	1,894		0.0000	1.0000	13.08
71.5	1,894		0.0000	1.0000	13.08
72.5	1,894		0.0000	1.0000	13.08
73.5	1,894		0.0000	1.0000	13.08
74.5	1,894		0.0000	1.0000	13.08
75.5	1,894		0.0000	1.0000	13.08
76.5	1,894		0.0000	1.0000	13.08
77.5	1,894	1,894	1.0000		13.08
78.5					

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 381.00 PLANT SEWERS
ORIGINAL AND SMOOTH SURVIVOR CURVES

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 381.00 PLANT SEWERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 2008-2016 EXPERIENCE BAND 2009-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,524,134		0.0000	1.0000	100.00
0.5	6,227,961		0.0000	1.0000	100.00
1.5	6,227,961		0.0000	1.0000	100.00
2.5	6,227,961		0.0000	1.0000	100.00
3.5	6,182,721		0.0000	1.0000	100.00
4.5	6,175,263		0.0000	1.0000	100.00
5.5	5,940,945		0.0000	1.0000	100.00
6.5	5,940,945	13,300	0.0022	0.9978	100.00
7.5	5,925,961	2,120	0.0004	0.9996	99.78
8.5	5,917,243		0.0000	1.0000	99.74
9.5	4,729,279		0.0000	1.0000	99.74
10.5	294,412		0.0000	1.0000	99.74
11.5					99.74

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 382.00 OUTFALL SEWER LINES
ORIGINAL AND SMOOTH SURVIVOR CURVES

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 382.00 OUTFALL SEWER LINES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1975-2019 EXPERIENCE BAND 2005-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,700,716		0.0000	1.0000	100.00
0.5	1,605,061		0.0000	1.0000	100.00
1.5	360,675		0.0000	1.0000	100.00
2.5	355,425		0.0000	1.0000	100.00
3.5	355,425		0.0000	1.0000	100.00
4.5	355,425		0.0000	1.0000	100.00
5.5	255,003		0.0000	1.0000	100.00
6.5	264,243		0.0000	1.0000	100.00
7.5	265,939		0.0000	1.0000	100.00
8.5	265,939		0.0000	1.0000	100.00
9.5	238,111		0.0000	1.0000	100.00
10.5	212,060		0.0000	1.0000	100.00
11.5	244,789	6	0.0000	1.0000	100.00
12.5	244,783		0.0000	1.0000	100.00
13.5	43,666		0.0000	1.0000	100.00
14.5	34,425		0.0000	1.0000	100.00
15.5	32,729		0.0000	1.0000	100.00
16.5	32,729		0.0000	1.0000	100.00
17.5	32,729		0.0000	1.0000	100.00
18.5	32,729		0.0000	1.0000	100.00
19.5	32,729		0.0000	1.0000	100.00
20.5	32,729		0.0000	1.0000	100.00
21.5	202,476		0.0000	1.0000	100.00
22.5	202,476		0.0000	1.0000	100.00
23.5	202,476		0.0000	1.0000	100.00
24.5	202,476		0.0000	1.0000	100.00
25.5	202,476		0.0000	1.0000	100.00
26.5					100.00
27.5					
28.5					
29.5					
30.5					
31.5					
32.5					
33.5					
34.5					
35.5					
36.5	4,984		0.0000		
37.5	4,984		0.0000		
38.5	4,984		0.0000		

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

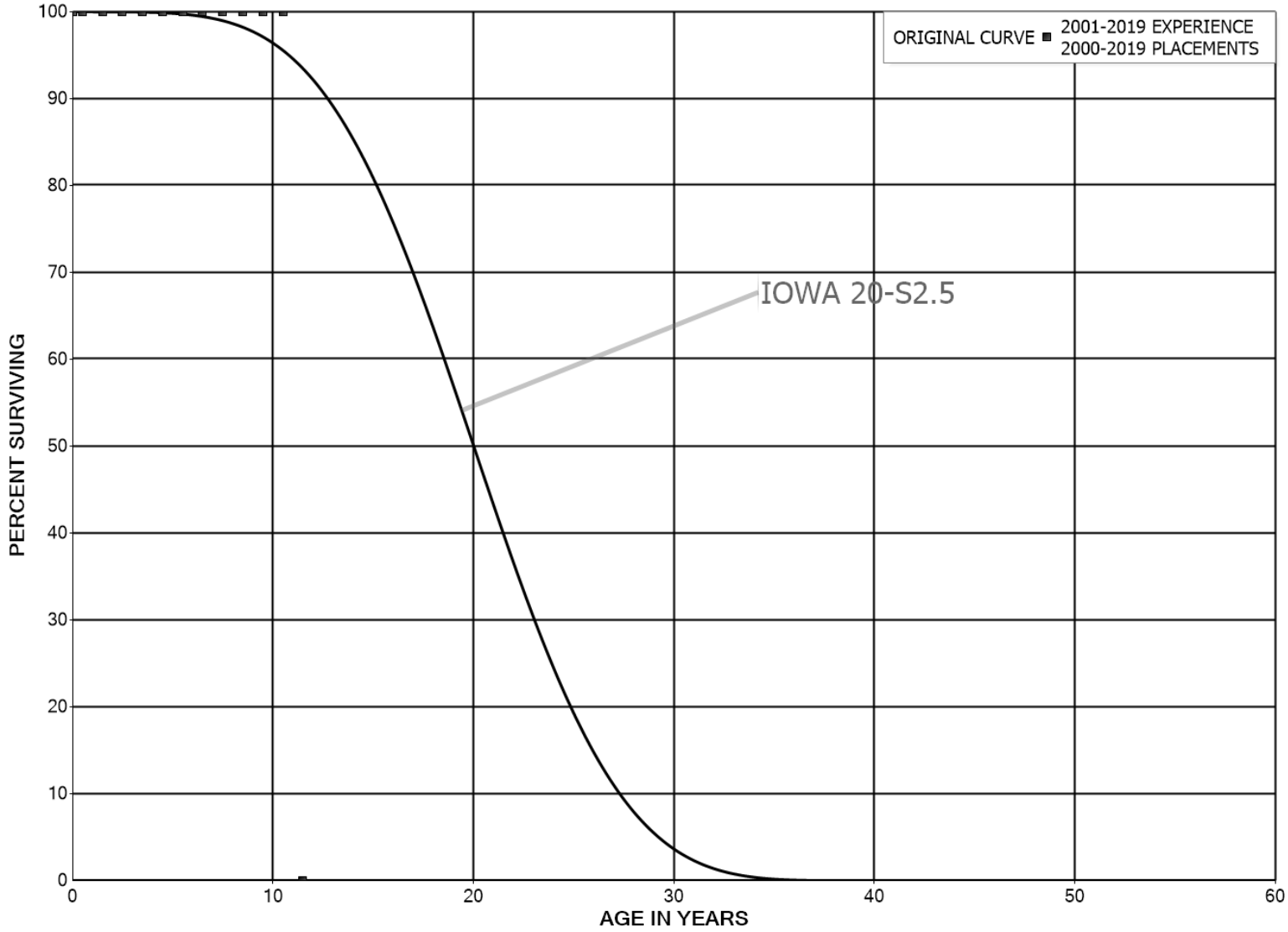
ACCOUNT 382.00 OUTFALL SEWER LINES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1975-2019 EXPERIENCE BAND 2005-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,984		0.0000		
40.5	4,984		0.0000		
41.5	4,984		0.0000		
42.5	4,984		0.0000		
43.5	4,984		0.0000		
44.5					

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 389.10 OTHER PLANT AND MISCELLANEOUS EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 389.10 OTHER PLANT AND MISCELLANEOUS EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 2000-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	737,756		0.0000	1.0000	100.00
0.5	437,340		0.0000	1.0000	100.00
1.5	405,165		0.0000	1.0000	100.00
2.5	4,547,918		0.0000	1.0000	100.00
3.5	4,547,918		0.0000	1.0000	100.00
4.5	4,547,918	2,997	0.0007	0.9993	100.00
5.5	4,544,921		0.0000	1.0000	99.93
6.5	393,353		0.0000	1.0000	99.93
7.5	393,353		0.0000	1.0000	99.93
8.5	281,642		0.0000	1.0000	99.93
9.5	8,492		0.0000	1.0000	99.93
10.5	8,492	8,492	1.0000		99.93
11.5					

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 391.00 TRANSPORTATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 391.00 TRANSPORTATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1976-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,168,919		0.0000	1.0000	100.00
0.5	3,692,372		0.0000	1.0000	100.00
1.5	1,458,511	14,523	0.0100	0.9900	100.00
2.5	2,332,879		0.0000	1.0000	99.00
3.5	2,514,168		0.0000	1.0000	99.00
4.5	1,930,107		0.0000	1.0000	99.00
5.5	1,664,209		0.0000	1.0000	99.00
6.5	1,677,203	32,676	0.0195	0.9805	99.00
7.5	1,535,566		0.0000	1.0000	97.08
8.5	1,373,777	8,793	0.0064	0.9936	97.08
9.5	1,545,830	87,008	0.0563	0.9437	96.45
10.5	879,899	61,030	0.0694	0.9306	91.03
11.5	743,329	174,600	0.2349	0.7651	84.71
12.5	440,822	40,215	0.0912	0.9088	64.81
13.5	348,542	79,500	0.2281	0.7719	58.90
14.5	276,542	75,000	0.2712	0.7288	45.47
15.5	195,354	117,872	0.6034	0.3966	33.14
16.5	51,900	20,700	0.3988	0.6012	13.14
17.5	31,200		0.0000	1.0000	7.90
18.5	32,855		0.0000	1.0000	7.90
19.5	32,855	23,700	0.7214	0.2786	7.90
20.5	9,155		0.0000	1.0000	2.20
21.5	9,155		0.0000	1.0000	2.20
22.5	9,155		0.0000	1.0000	2.20
23.5	9,155		0.0000	1.0000	2.20
24.5	14,155		0.0000	1.0000	2.20
25.5	14,155		0.0000	1.0000	2.20
26.5	14,155		0.0000	1.0000	2.20
27.5	14,155	5,000	0.3532	0.6468	2.20
28.5	9,155	9,155	1.0000		1.42
29.5					

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 395.00 POWER OPERATED EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 395.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1985-2018 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	192,967		0.0000	1.0000	100.00
0.5	192,967	8,551	0.0443	0.9557	100.00
1.5	127,706		0.0000	1.0000	95.57
2.5	255,380	14,864	0.0582	0.9418	95.57
3.5	324,176		0.0000	1.0000	90.01
4.5	885,603		0.0000	1.0000	90.01
5.5	967,489		0.0000	1.0000	90.01
6.5	1,410,131		0.0000	1.0000	90.01
7.5	1,250,710	8,033	0.0064	0.9936	90.01
8.5	871,073	6,988	0.0080	0.9920	89.43
9.5	536,633	98,717	0.1840	0.8160	88.71
10.5	191,853	6,125	0.0319	0.9681	72.39
11.5	137,458		0.0000	1.0000	70.08
12.5	190,308		0.0000	1.0000	70.08
13.5	169,091		0.0000	1.0000	70.08
14.5	169,091		0.0000	1.0000	70.08
15.5	169,587		0.0000	1.0000	70.08
16.5	190,470		0.0000	1.0000	70.08
17.5	117,685	875	0.0074	0.9926	70.08
18.5	116,810		0.0000	1.0000	69.56
19.5	116,810		0.0000	1.0000	69.56
20.5	124,335	9,999	0.0804	0.9196	69.56
21.5	124,336		0.0000	1.0000	63.97
22.5	124,336	12,782	0.1028	0.8972	63.97
23.5	111,554		0.0000	1.0000	57.39
24.5	111,554		0.0000	1.0000	57.39
25.5	111,554		0.0000	1.0000	57.39
26.5	18,021		0.0000	1.0000	57.39
27.5	8,021		0.0000	1.0000	57.39
28.5	8,021	496	0.0618	0.9382	57.39
29.5	30,053		0.0000	1.0000	53.84
30.5	30,053		0.0000	1.0000	53.84
31.5	30,053	22,528	0.7496	0.2504	53.84
32.5	7,525		0.0000	1.0000	13.48
33.5					13.48

PART VII. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1918	3,082,499	2,776,996	305,503	305,503	0.1
1938	1,168,712	957,386	211,326	516,829	0.1
1945	266,973	214,685	52,288	569,117	0.1
1950	1,021,799	787,597	234,202	803,319	0.1
1955	17,038,849	12,725,739	4,313,110	5,116,429	0.9
1959	66,427,119	47,692,837	18,734,282	23,850,711	4.3
1960	14,453,896	12,377,303	2,076,593	25,927,304	4.6
1962	11,497,602	8,029,465	3,468,137	29,395,441	5.3
1963	28,863,054	19,976,573	8,886,481	38,281,922	6.9
1965	825,633	562,172	263,461	38,545,383	6.9
1968	3,002,433	2,165,278	837,155	39,382,538	7.1
1970	1,043,684	683,091	360,593	39,743,131	7.1
1972	30,594,773	21,403,640	9,191,133	48,934,264	8.8
1973	929,048	586,016	343,032	49,277,296	8.8
1974	736,065	462,666	273,399	49,550,695	8.9
1975	35,710,502	28,505,159	7,205,343	56,756,038	10.2
1976	36,635,974	21,628,593	15,007,381	71,763,419	12.9
1977	553,094	334,792	218,302	71,981,721	12.9
1978	1,457,129	872,840	584,289	72,566,010	13.0
1979	1,532,859	904,102	628,757	73,194,767	13.1
1980	2,010,230	1,151,560	858,670	74,053,437	13.3
1981	1,196,402	688,253	508,149	74,561,586	13.4
1982	922,524	523,042	399,482	74,961,068	13.4
1983	662,221	369,760	292,461	75,253,529	13.5
1984	983,724	531,316	452,408	75,705,937	13.6
1985	3,519,182	2,053,260	1,465,922	77,171,859	13.8
1986	1,392,352	742,339	650,013	77,821,872	13.9
1987	2,599,343	1,738,104	861,239	78,683,111	14.1
1988	880,489	564,572	315,917	78,999,028	14.1
1989	26,637,323	12,471,847	14,165,476	93,164,504	16.7
1990	4,806,771	2,354,544	2,452,227	95,616,731	17.1
1991	2,000,663	964,911	1,035,752	96,652,483	17.3
1992	3,074,004	1,412,718	1,661,286	98,313,769	17.6
1993	477,228	210,255	266,973	98,580,742	17.7
1994	1,422,596	662,147	760,449	99,341,191	17.8
1995	18,105,030	10,665,753	7,439,277	106,780,468	19.1
1996	8,870,775	4,408,122	4,462,653	111,243,121	19.9
1997	420,518	178,452	242,066	111,485,187	20.0
1998	2,691,603	1,090,374	1,601,229	113,086,416	20.3
1999	11,097,419	4,289,532	6,807,887	119,894,303	21.5
2000	417,834	159,563	258,271	120,152,574	21.5
2001	2,524,298	1,382,862	1,141,436	121,294,010	21.7
2002	453,359	229,027	224,332	121,518,342	21.8
2003	2,201,456	1,080,913	1,120,543	122,638,885	22.0

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
2004	7,419,589	3,576,809	3,842,780	126,481,665	22.7
2005	2,520,763	797,061	1,723,702	128,205,367	23.0
2006	5,271,433	2,066,753	3,204,680	131,410,047	23.5
2007	5,872,138	1,744,476	4,127,662	135,537,709	24.3
2008	4,558,221	1,675,090	2,883,131	138,420,840	24.8
2009	10,250,503	2,858,375	7,392,128	145,812,968	26.1
2010	17,524,903	6,351,135	11,173,768	156,986,736	28.1
2011	4,833,558	1,242,727	3,590,831	160,577,567	28.8
2012	3,459,941	1,609,958	1,849,983	162,427,550	29.1
2013	6,194,250	3,553,538	2,640,712	165,068,262	29.6
2014	29,311,299	8,647,542	20,663,757	185,732,019	33.3
2015	24,378,764	8,514,572	15,864,192	201,596,211	36.1
2016	39,522,423	9,326,917	30,195,506	231,791,717	41.5
2017	15,490,428	3,312,442	12,177,986	243,969,703	43.7
2018	12,230,849	3,012,408	9,218,441	253,188,144	45.3
2019	43,342,057	5,591,238	37,750,819	290,938,963	52.1
2020	53,107,739	8,183,829	44,923,910	335,862,873	60.2
2021	36,339,774	4,652,438	31,687,336	367,550,209	65.8
2022	41,174,319	4,282,522	36,891,797	404,442,006	72.4
2023	81,260,734	5,522,550	75,738,184	480,180,190	86.0
2024	60,432,775	2,883,074	57,549,701	537,729,891	96.3
2025	23,041,686	677,781	22,363,905	560,093,796	100.3
2026	5,809,535	39,351	5,770,184	565,863,980	101.4
9999	12,203,265-	4,659,424-	7,543,841-	558,320,139	100.0
SUBTOTAL	877,353,457	319,033,318	558,320,139		
NONDEPRECIABLE	5,076,748		5,076,748		
TOTAL	882,430,203	319,033,318	563,396,887		

NET UTILITY PLANT IN SERVICE

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 354.20 STRUCTURES AND IMPROVEMENTS - COLLECTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
2017	978,689.65	216,682	217,687	761,003	31.65	24,044
2018	1,919,016.11	379,198	380,957	1,538,059	32.49	47,339
2019	1,206,973.68	209,531	210,503	996,471	33.32	29,906
2020	173,289.36	25,993	26,114	147,175	34.00	4,329
2021	221,520.46	27,801	27,930	193,590	34.84	5,557
2022	2,201,394.21	221,901	222,930	1,978,464	35.68	55,450
2023	7,940,130.09	605,038	607,845	7,332,285	36.37	201,603
2024	29,592,499.04	1,515,136	1,522,164	28,070,335	37.06	757,429
2025	1,427,850.43	36,981	37,152	1,390,698	37.61	36,977
2026	149,872.80	989	994	148,879	37.77	3,942
	45,811,235.83	3,239,250	3,254,276	42,556,960		1,166,576

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 36.5 2.55

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 354.30 STRUCTURES AND IMPROVEMENTS - SPP

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0						
NET SALVAGE PERCENT.. 0						
1960	2,307,540.06	1,858,031	1,911,021	396,519	15.97	24,829
1968	671,326.79	510,074	524,621	146,706	18.34	7,999
1970	60,405.27	44,990	46,273	14,132	19.19	736
1972	430,021.03	315,807	324,814	105,207	19.53	5,387
1990	89,924.53	52,444	53,940	35,985	25.73	1,399
1995	131,932.60	70,346	72,352	59,581	27.14	2,195
1996	344,568.73	179,865	184,995	159,574	27.47	5,809
2000	105,072.37	49,993	51,419	53,653	28.64	1,873
2004	244,354.55	103,753	106,712	137,643	29.81	4,617
2005	52,725.90	21,702	22,321	30,405	30.02	1,013
2006	2,611,533.23	1,039,390	1,069,033	1,542,500	30.25	50,992
2011	7,145.91	2,305	2,371	4,775	31.51	152
2012	7,147.63	2,181	2,243	4,905	31.87	154
2013	148,319.26	42,805	44,026	104,293	32.05	3,254
2014	10,489,746.72	2,844,819	2,925,952	7,563,795	32.25	234,536
2015	40,952.90	10,361	10,656	30,297	32.48	933
2017	762,725.81	163,376	168,035	594,691	33.02	18,010
2018	1,526,953.41	296,840	305,306	1,221,647	33.15	36,852
2019	446,541.64	77,520	79,731	366,811	33.32	11,009
2020	2,544,665.64	387,807	398,867	2,145,799	33.37	64,303
2021	237,091.40	30,703	31,579	205,512	33.61	6,115
2023	2,377,007.71	194,677	200,229	2,176,779	33.63	64,727
2024	193,229.75	10,821	11,130	182,100	33.71	5,402
2025	11,393.77	330	339	11,055	33.48	330
	25,842,326.61	8,310,940	8,547,965	17,294,362		552,626

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.3 2.14

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 354.40 STRUCTURES AND IMPROVEMENTS - TDP

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0						
NET SALVAGE PERCENT.. 0						
1960	10,599,624.45	8,534,818	9,297,245	1,302,379	15.97	81,552
1972	12,693,053.48	9,321,778	10,154,506	2,538,547	19.53	129,982
1975	17,981,926.22	12,747,387	13,886,129	4,095,797	20.94	195,597
1985	1,204,742.75	760,675	828,627	376,116	23.94	15,711
1993	12,736.38	7,061	7,692	5,044	26.52	190
1994	101,865.06	55,415	60,365	41,500	26.82	1,547
1995	8,797,962.75	4,691,074	5,110,134	3,687,829	27.14	135,882
1996	2,958,647.48	1,544,414	1,682,379	1,276,268	27.47	46,460
1999	75,887.27	37,086	40,399	35,488	28.25	1,256
2001	236,542.84	109,401	119,174	117,369	29.05	4,040
2003	1,461,646.93	642,101	699,461	762,186	29.36	25,960
2004	367,499.67	156,040	169,979	197,521	29.81	6,626
2006	131,140.18	52,194	56,857	74,283	30.25	2,456
2007	18,890.83	7,250	7,898	10,993	30.50	360
2008	402,043.27	148,354	161,607	240,436	30.78	7,811
2009	16,621.70	5,877	6,402	10,220	31.08	329
2010	12,094,530.43	4,083,113	4,447,863	7,646,667	31.39	243,602
2011	393,025.03	126,751	138,074	254,951	31.51	8,091
2012	282,267.24	86,148	93,844	188,423	31.87	5,912
2013	8,325.00	2,403	2,618	5,707	32.05	178
2014	16,814,574.82	4,560,113	4,967,474	11,847,101	32.25	367,352
2015	5,371,118.78	1,358,893	1,480,285	3,890,834	32.48	119,792
2016	19,818,007.39	4,637,414	5,051,680	14,766,327	32.74	451,018
2017	3,090,389.28	661,961	721,095	2,369,294	33.02	71,753
2018	101,683.42	19,767	21,533	80,150	33.15	2,418
2019	265,878.40	46,156	50,279	215,599	33.32	6,471
2020	1,060,026.32	161,548	175,979	884,047	33.37	26,492
2021	16,913,734.53	2,190,329	2,385,995	14,527,740	33.61	432,245
2022	975,108.52	103,752	113,020	862,089	33.59	25,665
2023	37,310.78	3,056	3,329	33,982	33.63	1,010
2024	30,884.14	1,730	1,885	28,999	33.71	860
2025	2,525,732.72	73,246	79,789	2,445,944	33.48	73,057
9999	2,500,000.00-	1,040,191-	1,133,113-	1,366,887-		45,521-
	134,343,428.06	55,897,114	60,890,483	73,452,945		2,446,154

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.0 1.82

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 354.70 STRUCTURES AND IMPROVEMENTS - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 35-S1						
NET SALVAGE PERCENT.. 0						
2025	484,749.65	17,596	5,201	479,549	26.55	18,062
2026	96,151.66	875	259	95,893	27.22	3,523
	580,901.31	18,471	5,460	575,441		21,585

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.7 3.72

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 355.00 POWER GENERATING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S0.5						
NET SALVAGE PERCENT.. 0						
1991	21,067.56	16,001	14,595	6,473	11.08	584
2002	19,740.16	12,176	11,106	8,634	14.91	579
2004	38,295.54	22,411	20,441	17,855	15.59	1,145
2012	403,177.35	173,286	158,056	245,121	18.57	13,200
2015	426,122.43	152,339	138,950	287,172	19.77	14,526
2020	22,037.01	4,760	4,342	17,695	21.78	812
2021	1,986.71	366	334	1,653	22.17	75
2024	2,289,043.09	180,377	164,523	2,124,520	23.38	90,869
2025	911,327.11	36,909	33,665	877,662	23.69	37,048
	4,132,796.96	598,625	546,012	3,586,785		158,838

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.6 3.84

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 360.10 COLLECTION SEWERS - FORCE MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
1955	1,723.96	1,408	1,301	423	15.96	27
1960	16,628.35	13,060	12,064	4,564	18.03	253
1972	229,941.50	157,694	145,671	84,270	24.74	3,406
1989	4,559.85	2,311	2,135	2,425	35.99	67
1995	331,943.06	144,063	133,079	198,864	40.43	4,919
1996	179,711.97	75,479	69,724	109,988	41.43	2,655
2004	32,001.90	10,138	9,365	22,637	47.44	477
2015	1,167,492.55	191,352	176,763	990,730	56.11	17,657
2018	135,609.28	16,382	15,133	120,476	58.23	2,069
2019	37,065.08	3,918	3,619	33,446	59.23	565
2020	831,693.39	75,850	70,067	761,626	59.79	12,738
2021	671,057.48	51,000	47,112	623,945	60.79	10,264
2022	4,423,907.61	270,743	250,100	4,173,808	61.36	68,022
2023	6,483,158.15	299,522	276,685	6,206,473	61.94	100,201
2024	2,966,901.55	91,974	84,961	2,881,941	62.52	46,096
2025	379,722.63	5,962	5,508	374,215	62.69	5,969
2026	445,382.35	1,782	1,646	443,736	62.64	7,084
	18,338,500.66	1,412,638	1,304,933	17,033,568		282,469

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 60.3 1.54

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 361.10 COLLECTION SEWERS - GRAVITY MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R2.5						
NET SALVAGE PERCENT.. 0						
1918	2,892,580.66	2,655,389	2,587,078	305,503	9.65	31,658
1938	830,561.02	708,967	690,729	139,832	15.09	9,267
1945	209,289.99	172,915	168,467	40,823	17.04	2,396
1950	874,467.55	697,825	679,873	194,595	19.24	10,114
1955	16,911,738.35	12,967,921	12,634,315	4,277,423	21.59	198,121
1959	55,932,742.64	41,597,181	40,527,075	15,405,668	23.09	667,201
1960	1,041,337.25	762,884	743,258	298,079	24.09	12,374
1962	11,497,602.29	8,241,481	8,029,465	3,468,137	25.29	137,135
1963	27,050,424.53	19,257,197	18,761,797	8,288,628	25.50	325,044
1965	637,057.30	443,010	431,613	205,444	26.72	7,689
1968	1,803,375.51	1,213,311	1,182,098	621,278	28.21	22,023
1970	750,435.53	491,685	479,036	271,400	29.47	9,209
1972	15,282,310.53	9,737,888	9,487,377	5,794,934	30.75	188,453
1973	516,617.72	325,831	317,449	199,169	31.03	6,419
1974	456,497.65	284,855	277,527	178,971	31.33	5,712
1975	2,129,620.96	1,303,328	1,269,799	859,822	32.33	26,595
1976	35,420,494.20	21,429,399	20,878,118	14,542,376	32.64	445,538
1977	313,602.19	185,935	181,152	132,450	33.64	3,937
1978	817,918.21	478,973	466,651	351,267	33.97	10,341
1979	863,351.27	495,046	482,311	381,040	34.97	10,896
1980	1,405,922.57	795,471	775,007	630,916	35.30	17,873
1981	663,024.98	369,968	360,450	302,575	35.65	8,487
1982	495,204.32	270,183	263,232	231,972	36.65	6,329
1983	364,763.64	196,060	191,016	173,748	37.00	4,696
1984	635,581.74	333,680	325,096	310,486	38.00	8,171
1985	1,569,722.38	810,919	790,058	779,664	38.37	20,320
1986	739,019.73	375,422	365,764	373,256	38.74	9,635
1987	685,857.56	339,705	330,966	354,892	39.74	8,930
1988	274,996.83	133,758	130,317	144,680	40.12	3,606
1989	24,414,968.71	11,562,929	11,265,468	13,149,501	41.12	319,784
1990	2,838,192.47	1,318,057	1,284,149	1,554,043	41.52	37,429
1991	1,099,801.91	496,561	483,787	616,015	42.52	14,488
1992	2,100,462.25	928,404	904,520	1,195,942	42.92	27,864
1993	357,693.93	154,631	150,653	207,041	43.34	4,777
1994	940,964.93	394,452	384,305	556,660	44.34	12,554
1995	2,274,642.99	930,784	906,839	1,367,804	44.76	30,559
1996	3,455,645.24	1,368,436	1,333,232	2,122,413	45.76	46,381
1997	220,280.02	84,962	82,776	137,504	46.19	2,977
1998	1,442,588.21	541,259	527,335	915,253	46.63	19,628
1999	9,402,942.66	3,401,985	3,314,468	6,088,475	47.63	127,829
2000	300,740.85	105,560	102,844	197,897	48.07	4,117

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 361.10 COLLECTION SEWERS - GRAVITY MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R2.5						
NET SALVAGE PERCENT.. 0						
2001	543,162.58	184,675	179,924	363,239	48.53	7,485
2002	156,821.04	51,186	49,869	106,952	49.53	2,159
2003	19,507.62	6,147	5,989	13,519	49.99	270
2004	1,783,494.75	537,545	523,716	1,259,779	50.99	24,706
2005	1,336,211.08	387,234	377,272	958,939	51.46	18,635
2006	1,123,230.86	312,258	304,225	819,006	51.94	15,768
2007	4,880,294.97	1,288,886	1,255,729	3,624,566	52.94	68,466
2008	2,338,800.25	589,378	574,216	1,764,584	53.43	33,026
2009	9,130,773.66	2,188,646	2,132,342	6,998,432	53.92	129,793
2010	3,734,506.60	848,480	826,653	2,907,854	54.42	53,434
2011	3,661,088.26	779,812	759,751	2,901,337	55.42	52,352
2012	259,542.90	51,960	50,623	208,920	55.93	3,735
2013	436,202.05	81,657	79,556	356,646	56.44	6,319
2014	1,121,179.57	195,085	190,066	931,114	56.97	16,344
2015	16,171.16	2,597	2,530	13,641	57.49	237
2016	12,842,596.99	1,887,862	1,839,296	11,003,301	58.03	189,614
2017	6,868,439.71	914,876	891,341	5,977,099	58.57	102,051
2018	3,791,548.60	451,953	440,326	3,351,223	59.11	56,695
2019	37,902,547.70	3,979,768	3,877,388	34,025,160	59.67	570,222
2020	26,281,035.44	2,381,062	2,319,809	23,961,226	60.23	397,829
2021	11,227,901.33	858,934	836,838	10,391,063	60.36	172,151
2022	11,295,734.80	695,817	677,917	10,617,818	60.94	174,234
2023	44,284,062.78	2,085,779	2,032,122	42,251,941	60.69	696,193
2024	15,014,785.35	480,473	468,112	14,546,673	60.50	240,441
2025	4,399,150.03	72,586	70,719	4,328,431	59.61	72,612
2026	2,523,557.33	10,851	10,572	2,512,985	57.55	43,666
9999	8,229,749.14-	3,181,918-	3,100,062-	5,129,687-		112,789-
	430,657,641.54	166,507,796	162,224,309	268,433,333		5,902,204

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 45.5 1.37

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 361.20 MANHOLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S2.5						
NET SALVAGE PERCENT.. 0						
1918	189,918.09	189,918	189,918			
1938	261,534.17	255,467	190,040	71,494	2.09	34,208
1945	40,518.07	39,055	29,053	11,465	3.03	3,784
1950	100,074.45	95,071	70,723	29,351	4.00	7,338
1955	82,726.66	76,944	57,238	25,489	5.34	4,773
1959	10,494,376.01	9,632,788	7,165,762	3,328,614	5.99	555,695
1960	124,555.30	114,267	85,002	39,553	5.94	6,659
1963	1,812,629.12	1,632,998	1,214,776	597,853	6.93	86,270
1965	115,635.29	102,985	76,610	39,025	7.49	5,210
1968	62,038.28	54,693	40,686	21,352	7.79	2,741
1970	131,321.85	113,987	84,794	46,528	8.52	5,461
1972	1,404,731.78	1,206,103	897,211	507,521	8.89	57,089
1973	300,190.76	254,562	189,367	110,824	9.50	11,666
1974	144,987.82	122,138	90,858	54,130	9.73	5,563
1975	428,436.23	358,344	266,570	161,866	9.98	16,219
1976	1,215,479.78	1,008,848	750,475	465,005	10.24	45,411
1977	135,560.41	111,593	83,013	52,547	10.52	4,995
1978	364,965.93	297,812	221,540	143,426	10.82	13,256
1979	376,125.77	304,060	226,188	149,938	11.14	13,459
1980	344,412.54	275,668	205,067	139,346	11.47	12,149
1981	303,688.95	239,155	177,906	125,783	12.14	10,361
1982	241,057.69	187,736	139,655	101,403	12.50	8,112
1983	167,114.66	128,628	95,685	71,430	12.87	5,550
1984	193,060.10	146,764	109,177	83,883	13.25	6,331
1985	425,192.73	319,022	237,318	187,875	13.64	13,774
1986	362,216.26	268,040	199,393	162,823	14.05	11,589
1987	250,909.37	182,988	136,123	114,786	14.48	7,927
1988	96,370.85	69,214	51,488	44,883	14.91	3,010
1989	1,479,781.40	1,045,762	777,935	701,846	15.36	45,693
1990	1,029,249.93	711,418	529,219	500,031	16.08	31,096
1991	480,472.42	326,241	242,688	237,784	16.55	14,368
1992	446,600.62	297,615	221,394	225,207	17.02	13,232
1993	106,797.45	69,781	51,910	54,887	17.51	3,135
1994	172,835.40	110,062	81,874	90,961	18.25	4,984
1995	493,533.25	307,521	228,763	264,770	18.75	14,121
1996	766,509.25	466,804	347,252	419,257	19.26	21,768
1997	99,505.36	58,867	43,791	55,714	20.02	2,783
1998	667,520.45	385,026	286,418	381,102	20.54	18,554
1999	377,678.17	211,084	157,024	220,654	21.31	10,354
2001	40,259.96	21,136	15,723	24,537	22.62	1,085
2004	391,007.58	183,226	136,300	254,708	24.95	10,209

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 361.20 MANHOLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S2.5						
NET SALVAGE PERCENT.. 0						
2005	622,643.87	279,816	208,153	414,491	25.73	16,109
2006	485,358.57	208,704	155,253	330,106	26.51	12,452
2007	261,467.05	107,306	79,824	181,643	27.30	6,654
2008	302,648.38	117,670	87,534	215,114	28.30	7,601
2010	100,529.53	35,065	26,085	74,445	29.87	2,492
2011	258,377.89	84,490	62,852	195,526	30.87	6,334
2012	100,204.33	30,723	22,855	77,349	31.66	2,443
2013	16,187.81	4,609	3,429	12,759	32.66	391
2014	101,869.73	26,894	20,006	81,864	33.45	2,447
2016	19,978.82	4,395	3,269	16,710	35.45	471
2019	46,757.47	7,233	5,381	41,376	38.25	1,082
2020	883,018.67	117,088	87,101	795,918	39.25	20,278
2021	904,384.36	99,934	74,340	830,044	40.25	20,622
2022	2,203,270.79	194,769	144,887	2,058,384	41.25	49,900
2023	4,897,474.91	324,703	241,544	4,655,931	42.25	110,200
2024	4,306,744.15	190,358	141,606	4,165,138	43.25	96,304
2025	3,606,835.96	79,711	59,296	3,547,540	44.25	80,170
2026	363,103.51	1,997	1,486	361,618	45.00	8,036
	46,202,435.96	23,898,856	17,826,828	28,375,608		1,593,968

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.8 3.45

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 363.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R3						
NET SALVAGE PERCENT.. 0						
1938	76,616.59	76,617	76,617			
1945	17,164.93	17,165	17,165			
1950	47,257.01	46,690	37,001	10,256	0.92	10,256
1955	42,660.23	41,496	32,885	9,775	1.99	4,912
1960	68,935.11	65,971	52,281	16,654	2.97	5,607
1965	72,940.33	68,075	53,949	18,991	4.36	4,356
1970	101,520.98	92,100	72,988	28,533	5.73	4,980
1972	554,714.71	497,246	394,061	160,654	6.24	25,746
1973	112,239.24	99,938	79,200	33,039	6.52	5,067
1974	134,579.72	118,968	94,281	40,299	6.82	5,909
1975	321,584.50	282,094	223,556	98,028	7.14	13,729
1977	103,930.93	89,121	70,627	33,304	8.14	4,091
1978	274,245.12	232,999	184,649	89,596	8.50	10,541
1979	293,381.70	246,822	195,603	97,779	8.87	11,024
1980	259,895.36	216,389	171,486	88,409	9.25	9,558
1981	229,688.47	189,148	149,897	79,791	9.64	8,277
1982	186,261.51	151,617	120,155	66,107	10.05	6,578
1983	130,342.56	104,808	83,059	47,284	10.48	4,512
1984	155,082.09	122,453	97,043	58,039	11.19	5,187
1985	319,524.19	248,909	197,257	122,267	11.63	10,513
1986	291,115.81	223,577	177,182	113,934	12.08	9,432
1987	202,235.98	153,012	121,260	80,976	12.55	6,452
1988	69,614.03	51,584	40,880	28,734	13.28	2,164
1989	738,012.93	537,938	426,309	311,704	13.76	22,653
1990	823,511.80	589,964	467,539	355,973	14.25	24,981
1991	389,292.92	272,505	215,957	173,336	15.00	11,556
1992	526,941.07	361,903	286,804	240,137	15.50	15,493
1994	65,806.31	43,169	34,211	31,595	16.78	1,883
1995	99,511.37	63,548	50,361	49,150	17.54	2,802
1996	263,604.24	164,489	130,356	133,248	18.08	7,370
1997	86,566.61	52,719	41,779	44,788	18.62	2,405
1998	569,975.56	336,742	266,864	303,112	19.39	15,632
1999	164,439.65	94,125	74,593	89,847	20.17	4,454
2000	12,020.36	6,688	5,300	6,720	20.73	324
2004	187,594.21	90,796	71,955	115,639	23.45	4,931
2005	500,514.32	232,289	184,086	316,428	24.25	13,049
2006	404,791.84	179,728	142,432	262,360	25.05	10,473
2007	228,197.39	97,121	76,967	151,230	25.64	5,898
2008	64,791.58	26,241	20,796	43,996	26.44	1,664
2009	79,394.84	30,503	24,173	55,222	27.25	2,026
2011	170,657.79	58,621	46,456	124,202	28.67	4,332

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 363.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R3						
NET SALVAGE PERCENT.. 0						
2012	79,794.79	25,694	20,362	59,433	29.48	2,016
2013	16,068.50	4,825	3,824	12,244	30.29	404
2014	58,373.42	16,251	12,879	45,494	31.10	1,463
2016	134,300.59	31,561	25,012	109,289	32.55	3,358
2017	192,243.38	40,832	32,359	159,884	33.37	4,791
2018	201,939.17	38,288	30,343	171,596	34.19	5,019
2019	302,286.40	50,361	39,910	262,376	35.02	7,492
2020	1,410,345.50	202,244	160,276	1,250,070	35.84	34,879
2021	1,065,301.66	127,836	101,308	963,994	36.67	26,288
2022	1,077,472.67	104,299	82,656	994,817	37.32	26,656
2023	1,319,188.54	96,169	76,213	1,242,976	38.15	32,581
2024	2,094,346.98	102,623	81,327	2,013,020	38.82	51,855
2025	2,591,908.63	64,279	50,941	2,540,968	39.32	64,623
2026	866,689.04	5,460	4,327	862,362	39.43	21,871
9999	1,473,516.15-	536,126-	426,249-	1,047,267-		42,691-
	19,377,899.01	7,050,484	5,605,508	13,772,391		561,422

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 24.5 2.90

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 364.00 FLOW MEASURING DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L2.5						
NET SALVAGE PERCENT.. 0						
1960	34,668.83	34,669	34,669			
1996	10,667.26	10,017	9,183	1,484	1.95	761
1998	11,518.92	10,643	9,757	1,762	2.30	766
2008	91,182.72	74,515	68,315	22,868	4.03	5,674
2010	110,716.42	87,333	80,066	30,650	4.28	7,161
2011	38,771.91	30,009	27,512	11,260	4.38	2,571
2013	175,978.36	129,714	118,921	57,057	4.64	12,297
2015	40,642.36	27,808	25,494	15,148	5.08	2,982
2016	442,654.44	287,283	263,378	179,276	5.41	33,138
2017	160,544.63	97,531	89,416	71,129	5.81	12,243
2018	43,907.33	24,518	22,478	21,429	6.33	3,385
2019	859,930.78	432,803	396,789	463,142	6.91	67,025
2020	72,459.17	32,041	29,375	43,084	7.57	5,691
2022	98,651.86	30,306	27,784	70,868	9.02	7,857
2023	407,174.77	95,279	87,351	319,824	9.82	32,569
2024	8,460.60	1,337	1,226	7,235	10.66	679
	2,607,930.36	1,405,806	1,291,714	1,316,216		194,799

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.8 7.47

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 371.00 PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-S0.5						
NET SALVAGE PERCENT.. 0						
1991	10,027.80	8,178	7,884	2,144	7.92	271
1996	856,360.73	649,978	626,593	229,768	9.53	24,110
1997	12,226.37	9,112	8,784	3,442	9.91	347
2001	71,769.06	49,521	47,739	24,030	11.23	2,140
2002	52,690.66	35,535	34,257	18,434	11.59	1,591
2004	389,243.47	250,050	241,054	148,189	12.25	12,097
2005	8,668.00	5,424	5,229	3,439	12.56	274
2006	398,382.04	241,420	232,734	165,648	13.00	12,742
2007	12,859.49	7,550	7,278	5,581	13.36	418
2008	17,742.79	10,092	9,729	8,014	13.65	587
2009	461,050.47	252,379	243,299	217,751	14.06	15,487
2010	698,004.66	367,430	354,210	343,795	14.40	23,875
2011	127,953.09	64,488	62,168	65,785	14.76	4,457
2012	1,566,147.49	752,064	725,006	841,141	15.15	55,521
2013	412,015.32	187,467	180,722	231,293	15.57	14,855
2014	92,372.97	39,683	38,255	54,118	15.93	3,397
2015	3,927,144.55	1,581,068	1,524,184	2,402,961	16.32	147,240
2016	1,197,536.65	447,879	431,765	765,772	16.74	45,745
2017	84,978.93	29,292	28,238	56,741	17.11	3,316
2018	1,328,557.83	416,636	401,646	926,912	17.51	52,936
2019	443,360.52	124,451	119,974	323,387	17.94	18,026
2020	1,326,944.91	327,225	315,452	1,011,493	18.33	55,182
2021	319,888.96	67,337	64,914	254,975	18.75	13,599
2022	640,066.64	110,604	106,625	533,442	19.15	27,856
2023	2,436,296.47	323,784	312,135	2,124,161	19.57	108,542
2024	622,498.07	56,772	54,729	567,769	19.93	28,488
2025	1,134,075.44	53,302	51,384	1,082,691	20.28	53,387
2026	98,397.27	1,181	1,139	97,258	20.54	4,735
	18,747,260.65	6,469,902	6,237,126	12,510,135		731,221

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.1 3.90

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 380.00 TREATMENT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S1.5						
NET SALVAGE PERCENT.. 0						
1960	260,606.75	256,281	241,763	18,844	1.11	16,977
1968	465,692.81	442,967	417,873	47,820	2.98	16,047
1975	14,848,934.14	13,631,322	12,859,105	1,989,829	4.56	436,366
1987	1,460,340.34	1,218,800	1,149,755	310,585	7.73	40,179
1988	439,507.72	362,418	341,887	97,621	8.08	12,082
1990	25,892.61	20,880	19,697	6,196	8.64	717
1994	141,124.62	107,481	101,392	39,733	10.02	3,965
1995	5,087,628.21	3,816,739	3,600,520	1,487,108	10.32	144,100
1996	35,060.20	25,874	24,408	10,652	10.65	1,000
1997	1,939.99	1,401	1,322	618	11.16	55
1999	1,059,178.42	734,964	693,328	365,850	11.91	30,718
2001	1,632,563.30	1,081,573	1,020,302	612,261	12.74	48,058
2002	197,050.46	127,216	120,009	77,041	13.17	5,850
2003	90,863.40	57,262	54,018	36,845	13.50	2,729
2004	3,930,521.58	2,403,907	2,267,725	1,662,797	13.97	119,026
2006	11,493.78	6,574	6,202	5,292	14.97	354
2007	293,993.33	161,990	152,813	141,180	15.48	9,120
2008	1,125,032.45	595,367	561,639	563,393	16.01	35,190
2009	55,295.02	28,012	26,425	28,870	16.56	1,743
2010	24,184.39	11,686	11,024	13,160	17.11	769
2012	120,552.85	52,320	49,356	71,197	18.26	3,899
2013	49,210.92	20,088	18,950	30,261	18.85	1,605
2014	29,066.88	11,057	10,431	18,636	19.55	953
2015	11,561,638.46	4,082,415	3,851,145	7,710,493	20.15	382,655
2016	4,103,563.72	1,329,555	1,254,235	2,849,329	20.86	136,593
2017	2,376,529.46	699,413	659,791	1,716,738	21.58	79,552
2018	1,075,375.13	283,899	267,816	807,559	22.30	36,213
2019	167,383.81	39,017	36,807	130,577	23.03	5,670
2020	9,821,269.17	1,979,968	1,867,802	7,953,467	23.76	334,742
2021	2,378,818.71	402,020	379,246	1,999,573	24.59	81,317
2022	15,609,329.18	2,122,869	2,002,608	13,606,721	25.41	535,487
2023	3,973,130.94	407,643	384,550	3,588,581	26.24	136,760
2024	841,201.19	57,706	54,437	786,764	27.15	28,978
2025	2,761,699.73	95,002	89,620	2,672,080	28.07	95,193
2026	404,489.00	3,479	3,282	401,207	28.82	13,921
	86,460,162.67	36,679,165	34,601,283	51,858,880		2,798,583

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.5 3.24

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 381.00 PLANT SEWERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
1995	874,635.54	534,140	550,465	324,171	19.76	16,405
1999	17,293.00	9,432	9,720	7,573	22.50	337
2002	27,056.54	13,377	13,786	13,271	24.54	541
2003	603,123.96	287,147	295,923	307,201	25.31	12,138
2004	48,787.57	22,325	23,007	25,781	26.08	989
2016	5,448.80	1,204	1,241	4,208	35.25	119
	1,576,345.41	867,625	894,142	682,203		30,529

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.3 1.94

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 382.00 OUTFALL SEWER LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
2017	12,867.84	2,571	3,640	9,228	36.05	256
2018	174,944.46	31,210	44,184	130,760	36.84	3,549
2023	311,592.01	21,406	30,305	281,287	40.67	6,916
	499,404.31	55,187	78,129	421,275		10,721

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.3 2.15

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 389.10 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S2.5						
NET SALVAGE PERCENT.. 0						
2003	732.57	642	594	139	3.25	43
2013	4,140,223.53	2,669,616	2,468,121	1,672,103	7.16	233,534
2019	2,529.74	960	888	1,642	11.45	143
2020	6,201,677.71	2,031,670	1,878,325	4,323,353	12.32	350,922
2022	430,060.25	94,613	87,471	342,589	14.18	24,160
2024	38,327.02	4,231	3,912	34,415	16.12	2,135
	10,813,550.82	4,801,732	4,439,311	6,374,240		610,937

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.4 5.65

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 390.00 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2008	12,008.00	10,807	8,833	3,175	2.00	1,588
2009	12,846.21	10,919	8,925	3,921	3.00	1,307
2010	44,755.08	35,804	29,265	15,490	4.00	3,872
2011	17,379.55	13,035	10,654	6,726	5.00	1,345
2012	39,909.19	27,936	22,834	17,075	6.00	2,846
2013	4,929.42	3,204	2,619	2,310	7.00	330
2014	23,508.40	14,105	11,529	11,979	8.00	1,497
2015	19,770.58	10,874	8,888	10,883	9.00	1,209
2016	717,221.40	358,611	293,120	424,101	10.00	42,410
2017	200,445.74	90,201	73,728	126,718	11.00	11,520
2018	57,523.48	23,009	18,807	38,716	12.00	3,226
2019	218,312.76	76,409	62,455	155,858	13.00	11,989
2020	417,250.76	125,175	102,315	314,936	14.00	22,495
2021	305,742.77	76,436	62,477	243,266	15.00	16,218
2022	247,326.91	49,465	40,432	206,895	16.00	12,931
2023	891,711.99	133,757	109,330	782,382	17.00	46,022
2024	584,267.19	58,427	47,757	536,510	18.00	29,806
2025	379,962.73	18,998	15,528	364,435	19.00	19,181
	4,194,872.16	1,137,172	929,496	3,265,376		229,792

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.2 5.48

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 391.00 TRANSPORTATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 14-L4						
NET SALVAGE PERCENT.. 0						
1995	13,240.08	13,240	13,240			
2003	25,581.36	24,535	24,928	653	0.98	653
2004	6,788.48	6,452	6,555	233	1.15	203
2006	99,532.58	92,565	94,047	5,486	1.51	3,633
2007	154,794.96	142,349	144,627	10,168	1.66	6,125
2008	150,540.49	136,299	138,481	12,059	1.88	6,414
2009	220,230.56	196,556	199,702	20,529	2.05	10,014
2010	253,581.52	222,746	226,311	27,271	2.21	12,340
2011	91,691.79	79,497	80,769	10,923	2.30	4,749
2012	283,568.72	241,771	245,641	37,928	2.42	15,673
2013	590,227.54	491,069	498,929	91,299	2.62	34,847
2014	555,945.44	445,646	452,779	103,166	2.97	34,736
2015	697,815.92	531,177	539,678	158,138	3.45	45,837
2016	185,576.14	131,759	133,868	51,708	4.08	12,674
2017	174,855.63	114,093	115,919	58,937	4.79	12,304
2018	1,449,339.70	855,690	869,385	579,955	5.55	104,496
2019	840,388.91	439,439	446,472	393,917	6.39	61,646
2021	89,577.43	33,905	34,448	55,129	8.21	6,715
2022	869,888.42	263,750	267,971	601,917	9.19	65,497
2023	2,612,625.59	594,111	603,620	2,009,006	10.19	197,155
2024	815,335.23	123,605	125,584	689,751	11.19	61,640
2025	244,677.74	18,547	18,843	225,835	12.19	18,526
2026	64,293.00	1,222	1,242	63,051	12.94	4,873
	10,490,097.23	5,200,023	5,283,039	5,207,058		720,750

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.2 6.87

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 392.00 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2017	6,402.78	2,305	1,963	4,440	16.00	278
2020	100,441.50	24,106	20,530	79,912	19.00	4,206
2023	69,464.94	8,336	7,100	62,365	22.00	2,835
	176,309.22	34,747	29,593	146,716		7,319

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.0 4.15

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 393.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2006	5,970.32	5,970	5,970			
2007	7,829.70	7,438	7,830			
2008	5,161.15	4,645	5,036	125	2.00	62
2009	28,227.61	23,993	26,012	2,216	3.00	739
2010	23,867.97	19,094	20,700	3,168	4.00	792
2011	11,907.00	8,930	9,681	2,226	5.00	445
2012	34,047.65	23,833	25,838	8,210	6.00	1,368
2013	19,113.82	12,424	13,469	5,645	7.00	806
2014	13,575.00	8,145	8,830	4,745	8.00	593
2015	28,072.98	15,440	16,739	11,334	9.00	1,259
2016	36,897.99	18,449	20,001	16,897	10.00	1,690
2017	210,186.54	94,584	102,542	107,645	11.00	9,786
2018	247,854.50	99,142	107,483	140,372	12.00	11,698
2019	188,452.28	65,958	71,508	116,944	13.00	8,996
2020	225,198.10	67,559	73,243	151,955	14.00	10,854
2021	212,312.52	53,078	57,544	154,769	15.00	10,318
2022	541,133.09	108,227	117,333	423,800	16.00	26,488
2023	2,448,721.44	367,308	398,212	2,050,509	17.00	120,618
2024	699,685.21	69,969	75,856	623,829	18.00	34,657
2025	311,950.45	15,598	16,910	295,040	19.00	15,528
2026	93,028.00	1,163	1,261	91,767	19.75	4,646
	5,393,193.32	1,090,947	1,181,998	4,211,195		261,343

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.1 4.85

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 394.00 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	7,356.65	7,357	7,357			
2012	727.50	679	728			
2013	4,573.96	3,964	4,548	26	2.00	13
2014	8,402.05	6,722	7,713	689	3.00	230
2015	18,226.62	13,366	15,336	2,891	4.00	723
2017	9,868.23	5,921	6,794	3,074	6.00	512
2018	16,270.55	8,678	9,957	6,314	7.00	902
2019	88,575.86	41,336	47,430	41,146	8.00	5,143
2020	15,147.63	6,059	6,952	8,196	9.00	911
2021	14,898.86	4,966	5,698	9,201	10.00	920
2022	24,875.03	6,633	7,611	17,264	11.00	1,569
2023	174,523.09	34,905	40,051	134,472	12.00	11,206
2024	55,575.61	7,410	8,502	47,074	13.00	3,621
2025	1,855,439.00	123,702	141,938	1,713,501	14.00	122,393
2026	611,901.33	10,200	11,704	600,197	14.75	40,691
	2,906,361.97	281,898	322,319	2,584,043		188,834

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.7 6.50

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 395.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 22-R2						
NET SALVAGE PERCENT.. 0						
2007	13,810.00	10,154	11,510	2,300	6.84	336
2008	48,270.00	34,320	38,904	9,366	7.32	1,280
2009	246,063.00	168,578	191,095	54,968	7.81	7,038
2010	440,226.19	290,197	328,958	111,268	8.27	13,454
2011	45,902.54	28,919	32,782	13,121	8.81	1,489
2012	282,853.13	169,882	192,572	90,281	9.31	9,697
2013	157,521.76	89,488	101,441	56,081	9.88	5,676
2014	2,683.87	1,436	1,628	1,056	10.42	101
2015	7,815.84	3,912	4,435	3,381	10.98	308
2016	15,995.00	7,422	8,413	7,582	11.55	656
2017	29,847.33	12,733	14,434	15,413	12.10	1,274
2018	44,891.21	17,382	19,704	25,187	12.66	1,989
2020	9,692.97	2,943	3,336	6,357	13.76	462
2021	563,825.38	146,313	165,855	397,970	14.27	27,889
2023	271,216.17	44,751	50,728	220,488	15.18	14,525
2024	129,069.73	14,791	16,766	112,304	15.45	7,269
	2,309,684.12	1,043,221	1,182,561	1,127,123		93,443

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.1 4.05

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 396.00 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	2,300.20	2,300	2,300			
2013	15,352.54	13,306	12,365	2,988	2.00	1,494
2015	1,055,779.23	774,235	719,489	336,290	4.00	84,072
2016	2,645.52	1,764	1,639	1,007	5.00	201
2017	232,168.62	139,301	129,451	102,718	6.00	17,120
2018	92,490.12	49,328	45,840	46,650	7.00	6,664
2019	110,810.89	51,712	48,055	62,756	8.00	7,844
2021	820,669.12	273,554	254,211	566,458	10.00	56,646
2022	428,635.64	114,304	106,222	322,414	11.00	29,310
2023	50,463.50	10,093	9,379	41,084	12.00	3,424
2024	135,784.60	18,104	16,824	118,961	13.00	9,151
2025	7,353.35	490	455	6,898	14.00	493
2026	79,380.00	1,323	1,230	78,150	14.75	5,298
	3,033,833.33	1,449,814	1,347,460	1,686,373		221,717

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.6 7.31

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 397.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2017	99,244.73	59,547	56,009	43,236	6.00	7,206
2018	22,944.61	12,237	11,510	11,435	7.00	1,634
2019	214,260.76	99,989	94,049	120,212	8.00	15,026
2020	1,711,545.71	684,618	643,944	1,067,602	9.00	118,622
2021	391,062.13	130,353	122,609	268,453	10.00	26,845
2022	107,463.52	28,657	26,955	80,509	11.00	7,319
2023	275,479.95	55,096	51,822	223,658	12.00	18,638
2024	14,136.39	1,885	1,773	12,363	13.00	951
2025	7,856.74	524	493	7,364	14.00	526
2026	13,289.71	222	209	13,081	14.75	887
	2,857,284.25	1,073,128	1,009,373	1,847,911		197,654

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.3 6.92

PART VIII. EXPERIENCED AND ESTIMATED NET SALVAGE

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2021 TRANSACTION YEAR				
354.30	1,942.90	7,613.98		7,613.98-
354.40	45,344.71	76,589.11		76,589.11-
360.10	2,808.79	164,970.27		164,970.27-
361.10	1,848,146.44	1,074,276.48		1,074,276.48-
361.20	512,911.70	219,777.95		219,777.95-
363.00	130,642.17	129,688.68		129,688.68-
371.00	60,139.27	51,352.70		51,352.70-
380.00	230,130.31	104,870.48		104,870.48-
390.00		1,482.56		1,482.56-
393.00	33.43	953.49		953.49-
394.00	633.03	1,919.19		1,919.19-
396.00		9,833.75		9,833.75-
397.00		6,698.53		6,698.53-
	2,832,732.75	1,850,027.17		1,850,027.17-
2022 TRANSACTION YEAR				
354.20	128,984.57	30,686.12		30,686.12-
354.30	5,000.83	2,731.90		2,731.90-
354.40	955,038.55	612,785.01		612,785.01-
360.10	6,487.72	232,064.30		232,064.30-
361.10	5,400,909.25	2,044,135.19		2,044,135.19-
361.20	863,890.35	326,964.80		326,964.80-
363.00	108,769.18	108,024.33		108,024.33-
371.00	101,130.80	14,057.96		14,057.96-
380.00	234,196.28	277,412.74		277,412.74-
390.00	99,806.02	12,873.26		12,873.26-
393.00	33,317.01	6,599.32		6,599.32-
394.00	10,743.07	877.73		877.73-
395.00	99,992.04	183.61		183.61-
396.00	17,087.95	1,647.58		1,647.58-
397.00	5,273.39			
	8,070,627.01	3,671,043.85		3,671,043.85-

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2023 TRANSACTION YEAR				
354.20		44,609.56		44,609.56-
354.30	61,030.41	26,003.45		26,003.45-
354.40	40,754.76	90,555.68		90,555.68-
360.10	86,758.17	263,519.89		263,519.89-
361.10	567,220.02	1,524,464.05	3,233.11	1,521,230.94-
361.20	2,097,098.65	488,100.98		488,100.98-
363.00	22,575.43	71,973.95		71,973.95-
371.00	204,953.76	45,780.89		45,780.89-
380.00	153,661.29	113,197.69		113,197.69-
390.00		33,153.57		33,153.57-
391.00	202,444.39			
392.00		3,127.98		3,127.98-
393.00		8,948.84		8,948.84-
394.00		6,701.56		6,701.56-
395.00		17,409.07		17,409.07-
	3,436,496.88	2,737,547.16	3,233.11	2,734,314.05-
2024 TRANSACTION YEAR				
354.20	27,733.90	6,848.20		6,848.20-
354.30	198,961.93	346.69		346.69-
354.40	223,009.55			
360.10		111,794.47		111,794.47-
361.10	3,635,121.52	800,568.53	3,142.83	797,425.70-
361.20	2,008,432.42	573,028.08		573,028.08-
363.00	55,131.15	237,092.00		237,092.00-
371.00	76,899.75	20,566.63		20,566.63-
380.00	110,793.90	38,281.11		38,281.11-
390.00		7,959.69		7,959.69-
391.00	252,355.00	19,531.80		19,531.80-
393.00		8,764.91		8,764.91-
394.00		4,067.04		4,067.04-
395.00		6,237.37		6,237.37-
396.00		1,952.74		1,952.74-
397.00		2,759.63		2,759.63-
	6,588,439.12	1,839,798.89	3,142.83	1,836,656.06-

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2025 TRANSACTION YEAR				
354.20	33,539.25	26,388.08		26,388.08-
354.30	10,044.68			
354.40	21,040.33	38,180.81		38,180.81-
355.00	227.50			
360.10	7,237.54	323,105.78-		323,105.78
361.10	2,181,465.23	295,638.54	2,603.77	293,034.77-
361.20	1,380,049.90	535,037.19		535,037.19-
363.00	208,883.51	360,654.03		360,654.03-
371.00	34,925.23	24,791.40		24,791.40-
380.00	226,819.78	103,084.03		103,084.03-
390.00	7,577.02	5,103.59		5,103.59-
391.00	7,500.00		7,748.75	7,748.75
393.00		10,674.28		10,674.28-
394.00	62,473.42	501.94		501.94-
	4,181,783.39	1,076,948.11	10,352.52	1,066,595.59-
TOTAL	25,110,079.15	11,175,365.18	16,728.46	11,158,636.72-

EXHIBIT NO. 11-L - DEPRECIATION STUDY
WASTEWATER CSS OPERATIONS
AS OF JUNE 30, 2027

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

PENNSYLVANIA-AMERICAN WATER COMPANY

MECHANICSBURG, PENNSYLVANIA

WASTEWATER CSS OPERATIONS

2027 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WASTEWATER PLANT
AS OF JUNE 30, 2027

Prepared by:

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

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

PENNSYLVANIA-AMERICAN WATER COMPANY

Mechanicsburg, Pennsylvania

WASTEWATER CSS OPERATIONS

2027 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WASTEWATER PLANT
AS OF JUNE 30, 2027

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Mechanicsburg, Pennsylvania

Gannett Fleming
Valuation and Rate Consultants, LLC

300 Sterling Parkway, Suite 200
Mechanicsburg, PA 17050
717.763.7211

October 31, 2025

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

Attention Dominic DeGrazia
Director Rates and Regulatory

Pursuant to your request, we have determined the annual depreciation accruals applicable to wastewater plant as of June 30, 2027. The results of our study as of June 30, 2026 are presented in our report titled "2026 Depreciation Study - Calculated Annual Depreciation Accruals Related to Wastewater Plant as of June 30, 2026. The same methods, procedures and estimates are used in both studies.

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

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC



JOHN J. SPANOS
President



GLEN A. FRIEL
Assistant Project Manager

JJS:mle

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TABLE OF CONTENTS

PART I. RESULTS OF STUDY I-1
Description of Summary Tabulations I-2
Description of Detailed Tabulations I-2

Table 1. Development of Net Original Cost as of June 30, 2027 ..... I-3
Table 2. Summary of Estimated Survivor Curve, Original Cost, Book Depreciation Reserve and Calculated Annual Depreciation Accruals Related to Wastewater Plant as of June 30, 2027 ..... I-4
Table 3. Bringforward to June 30, 2027, of the Book Reserve as of June 30, 2026 ..... I-5
Table 4. Calculation of Depreciation Accruals for the Twelve Months Ended June 30, 2027 ..... I-6
Table 5. Amortization of Experienced and Estimated Net Salvage I-7

PART II. DETAILED DEPRECIATION CALCULATIONS II-1
Cumulative Depreciated Original Cost II-2
Net Utility Plant in Service II-5

PART III. EXPERIENCED AND ESTIMATED NET SALVAGE III-1

PART I. RESULTS OF STUDY

PENNSYLVANIA-AMERICAN WATER COMPANY

WASTEWATER CSS OPERATIONS

DEPRECIATION STUDY

PART I. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Tables 1 through 5 presented on pages I-3 through I-7 summarize the results of the depreciation study as of June 30, 2027. Table 1 sets forth the development of the net original cost by account as of June 30, 2027. Table 2 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve as of June 30, 2027, future book accruals, calculated annual accrual amount and rate, and composite remaining life for plant in service. Table 3 presents the bringforward of the book reserve to June 30, 2027. Table 4 sets forth the calculation of the depreciation accruals for the twelve months ended June 30, 2027. Table 5 presents the annual amortization of experienced and estimated net salvage based on the period 2022 through 2026.

DESCRIPTION OF DETAILED TABULATIONS

The supporting data for the depreciation calculations are presented in account sequence in the section beginning on page II-2. The original cost, calculated accrued depreciation, allocated book reserve, future accruals, remaining life and annual accrual are shown for each vintage of each account or subaccount. The amounts of regular retirements, gross salvage and cost of removal are set forth by account for the years 2022 through 2026, beginning on pages III-2 through III-4.

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

TABLE 1. DEVELOPMENT OF NET ORIGINAL COST AS OF JUNE 30, 2027

DEPRCIABLE GROUP	ORIGINAL COST AS OF JUNE 30, 2027	- CUSTOMER ADVANCES	- CONTRIBUTIONS IN AID OF CONSTRUCTION	- EXCLUDED PROPERTY	= NET ORIGINAL COST AS OF JUNE 30, 2027
(1)	(2)	(3)	(4)	(5)	(6)
DEPRECIABLE PLANT					
354.20 STRUCTURES AND IMPROVEMENTS - COLLECTION	52,302,493.37				52,302,493.37
354.30 STRUCTURES AND IMPROVEMENTS - SPP	25,842,326.61				25,842,326.61
354.40 STRUCTURES AND IMPROVEMENTS - TDP	136,843,428.06		2,500,000.00		134,343,428.06
354.70 STRUCTURES AND IMPROVEMENTS - GENERAL	916,528.02				916,528.02
355.00 POWER GENERATION EQUIPMENT	4,132,796.96				4,132,796.96
360.10 COLLECTION SEWERS - FORCE MAINS	19,554,789.06				19,554,789.06
361.10 COLLECTION SEWERS - GRAVITY MAINS	449,985,270.15		8,346,416.00		441,638,854.15
361.20 MANHOLES	47,437,034.96				47,437,034.96
363.00 SERVICES	21,878,905.22		1,473,516.00		20,405,389.22
364.00 FLOW MEASURING DEVICES	2,607,930.36				2,607,930.36
371.00 PUMPING EQUIPMENT	20,823,240.57				20,823,240.57
380.00 TREATMENT EQUIPMENT	103,007,636.15				103,007,636.15
381.00 PLANT SEWERS	1,576,345.41				1,576,345.41
382.00 OUTFALL SEWER LINES	2,024,404.31				2,024,404.31
389.10 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES	10,813,550.82				10,813,550.82
390.00 OFFICE FURNITURE AND EQUIPMENT	4,194,872.16				4,194,872.16
391.00 TRANSPORTATION EQUIPMENT	10,874,996.23				10,874,996.23
392.00 STORES EQUIPMENT	176,309.22				176,309.22
393.00 TOOLS, SHOP AND GARAGE EQUIPMENT	5,677,987.46				5,677,987.46
394.00 LABORATORY EQUIPMENT	3,175,548.30				3,175,548.30
395.00 POWER OPERATED EQUIPMENT	2,309,684.12				2,309,684.12
396.00 COMMUNICATION EQUIPMENT	3,214,063.33				3,214,063.33
397.00 MISCELLANEOUS EQUIPMENT	2,898,821.99				2,898,821.99
TOTAL DEPRECIABLE PLANT	**932,268,962.84**	**0.00**	**12,319,932.00**	**0.00**	**919,949,030.84**
NONDEPRECIABLE PLANT					
353.20 LAND AND LAND RIGHTS - COLLECTION	3,775,136.07				3,775,136.07
353.30 LAND AND LAND RIGHTS - SPP	1,153,570.00				1,153,570.00
353.40 LAND AND LAND RIGHTS - TDP	148,041.59				148,041.59
TOTAL NONDEPRECIABLE PLANT	**5,076,747.66**	**0.00**	**0.00**	**0.00**	**5,076,747.66**
TOTAL UTILITY PLANT	**937,345,710.50**	**0.00**	**12,319,932.00**	**0.00**	**925,025,778.50**

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE, AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF JUNE 30, 2027

	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF JUNE 30, 2027	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)
	DEPRECIABLE PLANT							
354.20	STRUCTURES AND IMPROVEMENTS - COLLECTION	45-R3	52,302,493.37	4,466,454	47,836,039	1,327,476	2.54	36.0
354.30	STRUCTURES AND IMPROVEMENTS - SPP	55-S0	25,842,326.61	9,108,324	16,734,003	537,518	2.08	31.1
354.40	STRUCTURES AND IMPROVEMENTS - TDP	55-S0	134,343,428.06	63,499,153	70,844,275	2,374,439	1.77	29.8
354.70	STRUCTURES AND IMPROVEMENTS - GENERAL	35-S1	916,528.02	6,569	909,959	34,744	3.79	26.2
355.00	POWER GENERATING EQUIPMENT	35-S0.5	4,132,796.96	704,712	3,428,085	154,298	3.73	22.2
360.10	COLLECTION SEWERS - FORCE MAINS	75-R3	19,554,789.06	1,616,379	17,938,410	298,964	1.53	60.0
361.10	COLLECTION SEWERS - GRAVITY MAINS	80-R2.5	441,638,854.15	168,216,360	273,422,494	5,989,231	1.36	45.7
361.20	MANHOLES	50-S2.5	47,437,034.96	19,747,906	27,689,129	1,483,337	3.13	18.7
363.00	SERVICES	47-R3	20,405,389.22	6,032,582	14,372,807	574,455	2.82	25.0
364.00	FLOW MEASURING DEVICES	15-L2.5	2,607,930.36	1,486,522	1,121,408	176,827	6.78	6.3
371.00	PUMPING EQUIPMENT	30-S0.5	20,823,240.57	6,960,958	13,862,283	806,722	3.87	17.2
380.00	TREATMENT EQUIPMENT	35-S1.5	103,007,636.15	37,386,065	65,621,571	3,227,436	3.13	20.3
381.00	PLANT SEWERS	50-R3	1,576,345.41	924,718	651,627	29,957	1.90	21.8
382.00	OUTFALL SEWER LINES	50-R3	2,024,404.31	40,235	1,984,169	48,219	2.38	41.1
389.10	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES	20-S2.5	10,813,550.82	5,050,279	5,763,272	592,899	5.48	9.7
390.00	OFFICE FURNITURE AND EQUIPMENT	20-SQ	4,194,872.16	1,171,495	3,023,377	228,937	5.46	13.2
391.00	TRANSPORTATION EQUIPMENT	14-L4	10,874,996.23	6,015,248	4,859,748	702,850	6.46	6.9
392.00	STORES EQUIPMENT	25-SQ	176,309.22	37,539	138,770	7,284	4.13	19.1
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	5,677,987.46	1,448,258	4,229,729	275,751	4.86	15.3
394.00	LABORATORY EQUIPMENT	15-SQ	3,175,548.30	507,125	2,668,423	207,985	6.55	12.8
395.00	POWER OPERATED EQUIPMENT	22-R2	2,309,684.12	1,280,867	1,028,817	88,397	3.83	11.6
396.00	COMMUNICATION EQUIPMENT	15-SQ	3,214,063.33	1,573,184	1,640,879	234,374	7.29	7.0
397.00	MISCELLANEOUS EQUIPMENT	15-SQ	2,898,821.99	1,210,118	1,688,704	200,247	6.91	8.4
	TOTAL DEPRECIABLE PLANT		**919,949,030.84**	**338,491,050**	**581,457,978**	**19,602,347**	**2.13**	
	NONDEPRECIABLE PLANT							
353.20	LAND AND LAND RIGHTS - COLLECTION		3,775,136.07					
353.30	LAND AND LAND RIGHTS - SPP		1,153,570.00					
353.40	LAND AND LAND RIGHTS - TDP		148,041.59					
	TOTAL NONDEPRECIABLE PLANT		**5,076,747.66**					
	AMORTIZATION OF NET SALVAGE					**2,034,275**		
	TOTAL UTILITY PLANT		**925,025,778.50**	**338,491,050**	**581,457,978**	**21,636,622**		

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

TABLE 3. BRINGFORWARD TO JUNE 30, 2025, OF BOOK RESERVE AS OF JUNE 30, 2026

ACCOUNT	BOOK RESERVE BALANCE AS OF 6/30/2026		PROJECTED DEPRECIATION ACCRUALS		PROJECTED RETIREMENTS		PROJECTED COST OF REMOVAL		PROJECTED SALVAGE		ACQUISITIONS AND ADJUSTMENTS		PROJECTED BOOK RESERVE BALANCE AS OF 6/30/2027
(1)	(2)	+	(3)	-	(4)	-	(5)	+	(6)	+	(7)	=	(8)
354.20	3,254,276		1,277,452		39,087		26,187		0		0		4,466,454
354.30	8,547,965		560,359		0		0		0		0		9,108,324
354.40	60,890,483		2,608,670		0		0		0		0		63,499,153
354.70	5,460		26,371		25,262		0		0		0		6,569
355.00	546,012		158,700		0		0		0		0		704,712
360.10	1,304,933		380,491		46,030		23,015		0		0		1,616,379
361.10	162,224,309		7,110,300		740,561		377,688		0		0		168,216,360
361.20	17,826,828		2,041,116		94,518		25,520		0		0		19,747,906
363.00	5,605,508		756,695		111,358		218,263		0		0		6,032,582
364.00	1,291,714		194,808		0		0		0		0		1,486,522
371.00	6,237,126		790,326		53,624		12,870		0		0		6,960,958
380.00	34,601,283		3,215,309		260,925		169,602		0		0		37,386,065
381.00	894,142		30,576		0		0		0		0		924,718
382.00	78,129		12,106		50,000		0		0		0		40,235
389.10	4,439,311		610,968		0		0		0		0		5,050,279
390.00	929,496		241,999		0		0		0		0		1,171,495
391.00	5,283,039		732,209		0		0		0		0		6,015,248
392.00	29,593		7,946		0		0		0		0		37,539
393.00	1,181,998		274,141		5,970		1,911		0		0		1,448,258
394.00	322,319		197,827		7,357		5,664		0		0		507,125
395.00	1,182,561		98,306		0		0		0		0		1,280,867
396.00	1,347,460		230,071		2,300		2,047		0		0		1,573,184
397.00	1,009,373		200,745		0		0		0		0		1,210,118
TOTAL	**319,033,318**		**21,757,491**		**1,436,993**		**862,767**		**0**		**0**		**338,491,050**

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

TABLE 4. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED JUNE 30, 2027

ACCOUNT	NET ORIGINALCOST AS OF 6/30/2026	NET ORIGINALCOST AS OF 6/30/2027	ACCRUAL RATE	AVERAGE ACCRUALS	AMORTIZATION OF NET SALVAGE	PROJECTED DEPRECIATION ACCRUALS
(1)	(2)	(3)	(4)	(5)=([(2)+(3)]/2)*(4)	(6)	(7)=(5)+(6)
354.20	45,811,235.83	52,302,493.37	2.55	1,255,746	21,706	1,277,452
354.30	25,842,326.61	25,842,326.61	2.14	553,020	7,339	560,359
354.40	134,343,428.06	134,343,428.06	1.82	2,445,048	163,622	2,608,670
354.70	580,901.31	916,528.02	3.72	26,371	0	26,371
355.00	4,132,796.96	4,132,796.96	3.84	158,700	0	158,700
360.10	18,338,500.66	19,554,789.06	1.54	290,642	89,849	380,491
361.10	430,657,641.54	441,638,854.15	1.37	5,964,279	1,146,021	7,110,300
361.20	46,202,435.96	47,437,034.96	3.45	1,612,534	428,582	2,041,116
363.00	19,377,899.01	20,405,389.22	2.90	575,208	181,487	756,695
364.00	2,607,930.36	2,607,930.36	7.47	194,808	0	194,808
371.00	18,747,260.65	20,823,240.57	3.90	759,016	31,310	790,326
380.00	86,460,162.67	103,007,636.15	3.24	3,087,940	127,369	3,215,309
381.00	1,576,345.41	1,576,345.41	1.94	30,576	0	30,576
382.00	499,404.31	2,024,404.31	2.15	12,106	0	12,106
389.10	10,813,550.82	10,813,550.82	5.65	610,968	0	610,968
390.00	4,194,872.16	4,194,872.16	5.48	229,884	12,115	241,999
391.00	10,490,097.23	10,874,996.23	6.87	729,852	2,357	732,209
392.00	176,309.22	176,309.22	4.15	7,320	626	7,946
393.00	5,393,193.32	5,677,987.46	4.85	266,953	7,188	274,141
394.00	2,906,361.97	3,175,548.30	6.50	195,014	2,813	197,827
395.00	2,309,684.12	2,309,684.12	4.05	93,540	4,766	98,306
396.00	3,033,833.33	3,214,063.33	7.31	227,384	2,687	230,071
397.00	2,857,284.25	2,898,821.99	6.92	198,853	1,892	200,745
TOTAL	**877,353,455.76**	**919,949,030.84**		**19,525,762**	**2,231,729**	**21,757,491**

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

TABLE 5. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

	2022		2023		2024		ACTUAL AND PROJECTED 2025		PROJECTED 2026			
ACCOUNT	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	NET SALVAGE	SALVAGE ACCRUAL
(1)	(2) -	(3) +	(4) -	(5) +	(6) -	(7) +	(8) -	(9) +	(10) -	(11) =	(12)*	(13)=(12)/5
354.20		30,686		44,610		6,848		26,388		26,187	(134,719)	(26,944)
354.30		2,732		26,003		347					(29,082)	(5,816)
354.40		612,785		90,556				38,181			(741,522)	(148,304)
360.10		232,064		263,520		111,794		(323,106)		23,015	(307,288)	(61,458)
361.10		2,044,135	3,233	1,524,464	3,143	800,569	2,604	295,639		377,688	(5,033,515)	(1,006,703)
361.20		326,965		488,101		573,028		535,037		25,520	(1,948,651)	(389,730)
363.00		108,024		71,974		237,092		360,654		218,263	(996,007)	(199,201)
371.00		14,058		45,781		20,567		24,791		12,870	(118,067)	(23,613)
380.00		277,413		113,198		38,281		103,084		169,602	(701,578)	(140,316)
390.00		12,873		33,154		7,960		5,104			(59,090)	(11,818)
391.00						19,532	7,749				(11,783)	(2,357)
392.00				3,128							(3,128)	(626)
393.00		6,599		8,949		8,765		10,674		1,911	(36,898)	(7,380)
394.00		878		6,702		4,067		502		5,664	(17,812)	(3,562)
395.00		184		17,409		6,237					(23,830)	(4,766)
396.00		1,648				1,953				2,047	(5,647)	(1,129)
397.00						2,760					(2,760)	(552)
TOTAL	**0**	**3,671,044**	**3,233**	**2,737,547**	**3,143**	**1,839,799**	**10,353**	**1,076,948**	**0**	**862,767**	**(10,171,377)**	**(2,034,275)**

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

PART II. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1918	3,050,520	2,797,375	253,145	253,145	0.0
1938	1,149,830	970,677	179,153	432,298	0.1
1945	263,817	216,113	47,704	480,002	0.1
1950	973,550	765,789	207,761	687,763	0.1
1955	16,975,304	12,988,600	3,986,704	4,674,467	0.8
1959	66,196,491	48,807,454	17,389,037	22,063,504	3.8
1960	14,433,151	12,652,806	1,780,345	23,843,849	4.1
1962	11,464,037	8,211,870	3,252,167	27,096,016	4.7
1963	28,778,530	20,344,609	8,433,921	35,529,937	6.1
1965	820,904	579,018	241,886	35,771,823	6.2
1968	2,991,031	2,205,490	785,541	36,557,364	6.3
1970	1,038,969	704,178	334,791	36,892,155	6.3
1972	30,523,047	21,840,286	8,682,761	45,574,916	7.8
1973	924,885	610,641	314,244	45,889,160	7.9
1974	732,152	477,407	254,745	46,143,905	7.9
1975	35,529,618	29,061,895	6,467,723	52,611,628	9.0
1976	36,563,440	22,103,833	14,459,607	67,071,235	11.5
1977	550,580	349,401	201,179	67,272,414	11.6
1978	1,450,862	906,889	543,973	67,816,387	11.7
1979	1,526,568	943,947	582,621	68,399,008	11.8
1980	2,003,812	1,191,834	811,978	69,210,986	11.9
1981	1,192,004	718,142	473,862	69,684,848	12.0
1982	919,240	547,881	371,359	70,056,207	12.0
1983	660,016	385,861	274,155	70,330,362	12.1
1984	980,940	555,917	425,023	70,755,385	12.2
1985	3,513,298	2,117,235	1,396,063	72,151,448	12.4
1986	1,388,322	777,228	611,094	72,762,542	12.5
1987	2,586,741	1,797,680	789,061	73,551,603	12.6
1988	876,713	586,086	290,627	73,842,230	12.7
1989	26,597,548	12,969,409	13,628,139	87,470,369	15.0
1990	4,796,515	2,468,871	2,327,644	89,798,013	15.4
1991	1,993,758	1,016,724	977,034	90,775,047	15.6
1992	3,067,967	1,475,406	1,592,561	92,367,608	15.9
1993	476,745	220,515	256,230	92,623,838	15.9
1994	1,417,649	691,391	726,258	93,350,096	16.1
1995	18,075,709	11,023,961	7,051,748	100,401,844	17.3
1996	8,856,601	4,582,609	4,273,992	104,675,836	18.0
1997	419,783	188,847	230,936	104,906,772	18.0
1998	2,678,780	1,154,149	1,524,631	106,431,403	18.3
1999	11,083,882	4,498,204	6,585,678	113,017,081	19.4
2000	417,500	165,970	251,530	113,268,611	19.5
2001	2,518,750	1,447,671	1,071,079	114,339,690	19.7
2002	452,388	240,178	212,210	114,551,900	19.7
2003	2,201,222	1,121,602	1,079,620	115,631,520	19.9

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
2004	7,406,590	3,777,861	3,628,729	119,260,249	20.5
2005	2,518,369	856,897	1,661,472	120,921,721	20.8
2006	5,261,642	2,172,650	3,088,992	124,010,713	21.3
2007	5,867,279	1,854,038	4,013,241	128,023,954	22.0
2008	4,554,535	1,780,903	2,773,632	130,797,586	22.5
2009	10,241,644	3,021,926	7,219,718	138,017,304	23.7
2010	17,519,421	6,703,894	10,815,527	148,832,831	25.6
2011	4,820,636	1,324,477	3,496,159	152,328,990	26.2
2012	3,454,073	1,714,599	1,739,474	154,068,464	26.5
2013	6,192,559	3,837,384	2,355,175	156,423,639	26.9
2014	29,310,227	9,278,561	20,031,666	176,455,305	30.3
2015	24,356,510	9,332,662	15,023,848	191,479,153	32.9
2016	39,508,598	10,251,281	29,257,317	220,736,470	38.0
2017	15,474,704	3,689,553	11,785,151	232,521,621	40.0
2018	12,184,683	3,351,238	8,833,445	241,355,066	41.5
2019	43,318,769	6,420,344	36,898,425	278,253,491	47.9
2020	53,087,523	9,669,183	43,418,340	321,671,831	55.3
2021	36,331,826	5,572,869	30,758,957	352,430,788	60.6
2022	41,158,845	5,444,974	35,713,871	388,144,659	66.8
2023	81,218,953	7,366,392	73,852,561	461,997,220	79.5
2024	60,404,959	4,347,648	56,057,311	518,054,531	89.1
2025	23,012,098	1,340,402	21,671,696	539,726,227	92.8
2026	19,175,520	479,506	18,696,014	558,422,241	96.0
2027	30,775,826	216,518	30,559,308	588,981,549	101.3
9999	12,319,932-	4,796,359-	7,523,573-	581,457,976	100.0
SUBTOTAL	919,949,026	338,491,050	581,457,976		
NONDEPRECIABLE	5,076,748		5,076,748		
TOTAL	925,025,779	338,491,050	586,534,724		

NET UTILITY PLANT IN SERVICE

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 354.20 STRUCTURES AND IMPROVEMENTS - COLLECTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
2017	972,601.79	237,315	239,811	732,791	30.98	23,654
2018	1,915,914.38	424,183	428,645	1,487,269	31.65	46,991
2019	1,205,294.73	238,166	240,671	964,624	32.49	29,690
2020	173,082.00	30,047	30,363	142,719	33.32	4,283
2021	221,294.70	33,194	33,543	187,752	34.00	5,522
2022	2,199,493.71	276,036	278,940	1,920,554	34.84	55,125
2023	7,934,327.84	799,780	808,193	7,126,135	35.68	199,724
2024	29,574,402.01	2,253,569	2,277,274	27,297,128	36.37	750,540
2025	1,427,124.06	73,069	73,838	1,353,286	37.06	36,516
2026	545,091.52	14,118	14,266	530,826	37.61	14,114
2027	6,133,866.63	40,484	40,910	6,092,957	37.77	161,317
	52,302,493.37	4,419,961	4,466,454	47,836,039		1,327,476

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 36.0 2.54

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 354.30 STRUCTURES AND IMPROVEMENTS - SPP

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0						
NET SALVAGE PERCENT.. 0						
1960	2,307,540.06	1,886,183	1,961,951	345,589	14.97	23,085
1968	671,326.79	514,908	535,592	135,735	17.92	7,574
1970	60,405.27	45,449	47,275	13,130	18.76	700
1972	430,021.03	316,925	329,656	100,365	19.63	5,113
1990	89,924.53	53,568	55,720	34,205	25.11	1,362
1995	131,932.60	71,771	74,654	57,279	26.82	2,136
1996	344,568.73	183,724	191,104	153,465	27.14	5,655
2000	105,072.37	51,349	53,412	51,660	28.25	1,829
2004	244,354.55	107,345	111,657	132,698	29.36	4,520
2005	52,725.90	22,387	23,286	29,440	29.81	988
2006	2,611,533.23	1,074,907	1,118,086	1,493,447	30.02	49,748
2011	7,145.91	2,412	2,509	4,637	31.39	148
2012	7,147.63	2,305	2,398	4,750	31.51	151
2013	148,319.26	45,267	47,085	101,234	31.87	3,176
2014	10,489,746.72	3,027,341	3,148,950	7,340,797	32.05	229,042
2015	40,952.90	11,106	11,552	29,401	32.25	912
2017	762,725.81	178,478	185,648	577,078	32.74	17,626
2018	1,526,953.41	327,073	340,211	1,186,742	33.02	35,940
2019	446,541.64	86,808	90,295	356,247	33.15	10,747
2020	2,544,665.64	441,754	459,499	2,085,167	33.32	62,580
2021	237,091.40	36,133	37,585	199,506	33.37	5,979
2023	2,377,007.71	252,914	263,074	2,113,934	33.59	62,933
2024	193,229.75	15,826	16,461	176,769	33.63	5,256
2025	11,393.77	638	664	10,730	33.71	318
	25,842,326.61	8,756,571	9,108,324	16,734,003		537,518

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.1 2.08

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 354.40 STRUCTURES AND IMPROVEMENTS - TDP

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0						
NET SALVAGE PERCENT.. 0						
1960	10,599,624.45	8,664,133	9,503,017	1,096,607	14.97	73,254
1972	12,693,053.48	9,354,780	10,260,534	2,432,519	19.63	123,918
1975	17,981,926.22	12,903,830	14,153,212	3,828,714	20.46	187,132
1985	1,204,742.75	769,108	843,575	361,168	23.79	15,182
1993	12,736.38	7,188	7,884	4,852	26.24	185
1994	101,865.06	56,474	61,942	39,923	26.52	1,505
1995	8,797,962.75	4,786,092	5,249,494	3,548,469	26.82	132,307
1996	2,958,647.48	1,577,551	1,730,294	1,228,353	27.14	45,260
1999	75,887.27	37,822	41,484	34,403	28.18	1,221
2001	236,542.84	112,547	123,444	113,099	28.64	3,949
2003	1,461,646.93	659,495	723,349	738,298	29.19	25,293
2004	367,499.67	161,443	177,074	190,426	29.36	6,486
2006	131,140.18	53,977	59,203	71,937	30.02	2,396
2007	18,890.83	7,519	8,247	10,644	30.25	352
2008	402,043.27	154,304	169,244	232,799	30.50	7,633
2009	16,621.70	6,133	6,727	9,895	30.78	321
2010	12,094,530.43	4,276,626	4,690,700	7,403,830	31.08	238,218
2011	393,025.03	132,685	145,532	247,493	31.39	7,884
2012	282,267.24	91,031	99,845	182,422	31.51	5,789
2013	8,325.00	2,541	2,787	5,538	31.87	174
2014	16,814,574.82	4,852,686	5,322,536	11,492,039	32.05	358,566
2015	5,371,118.78	1,456,647	1,597,683	3,773,436	32.25	117,006
2016	19,818,007.39	5,013,956	5,499,420	14,318,587	32.48	440,843
2017	3,090,389.28	723,151	793,168	2,297,221	32.74	70,166
2018	101,683.42	21,781	23,890	77,793	33.02	2,356
2019	265,878.40	51,687	56,691	209,187	33.15	6,310
2020	1,060,026.32	184,021	201,838	858,188	33.32	25,756
2021	16,913,734.53	2,577,653	2,827,229	14,086,506	33.37	422,131
2022	975,108.52	126,277	138,503	836,606	33.61	24,892
2023	37,310.78	3,970	4,354	32,957	33.59	981
2024	30,884.14	2,529	2,774	28,110	33.63	836
2025	2,525,732.72	141,441	155,136	2,370,597	33.71	70,323
9999	2,500,000.00-	1,077,346-	1,181,657-	1,318,343-		44,186-
	134,343,428.06	57,893,732	63,499,153	70,844,275		2,374,439

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.8 1.77

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 354.70 STRUCTURES AND IMPROVEMENTS - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 35-S1						
NET SALVAGE PERCENT.. 0						
2025	459,529.97	33,178	4,643	454,887	25.70	17,700
2026	352,962.98	12,813	1,793	351,170	26.55	13,227
2027	104,035.07	947	133	103,902	27.22	3,817
	916,528.02	46,938	6,569	909,959		34,744

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.2 3.79

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 355.00 POWER GENERATING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S0.5						
NET SALVAGE PERCENT.. 0						
1991	21,067.56	16,155	15,407	5,661	10.95	517
2002	19,740.16	12,486	11,908	7,832	14.53	539
2004	38,295.54	23,077	22,008	16,288	15.17	1,074
2012	403,177.35	182,035	173,606	229,571	18.22	12,600
2015	426,122.43	163,120	155,566	270,556	19.35	13,982
2020	22,037.01	5,430	5,179	16,858	21.41	787
2021	1,986.71	429	409	1,578	21.78	72
2024	2,289,043.09	264,384	252,141	2,036,902	22.97	88,677
2025	911,327.11	71,813	68,488	842,839	23.38	36,050
	4,132,796.96	738,929	704,712	3,428,085		154,298

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.2 3.73

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 360.10 COLLECTION SEWERS - FORCE MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
1955	1,191.47	987	953	238	14.96	16
1960	13,291.92	10,509	10,152	3,140	17.75	177
1972	208,072.45	144,194	139,293	68,779	24.37	2,822
1989	4,454.74	2,302	2,224	2,231	35.53	63
1995	327,404.62	145,630	140,681	186,724	39.94	4,675
1996	177,457.94	77,017	74,400	103,058	40.43	2,549
2004	31,805.29	10,534	10,176	21,629	46.44	466
2015	1,165,297.23	208,355	201,274	964,023	55.11	17,493
2018	135,436.89	18,284	17,663	117,774	57.67	2,042
2019	37,024.01	4,473	4,321	32,703	58.23	562
2020	830,893.31	87,825	84,840	746,053	59.23	12,596
2021	670,499.54	61,150	59,072	611,428	59.79	10,226
2022	4,420,536.46	335,961	324,543	4,095,993	60.79	67,379
2023	6,479,187.10	396,526	383,049	6,096,138	61.36	99,350
2024	2,965,353.45	136,999	132,343	2,833,010	61.94	45,738
2025	379,554.66	11,766	11,366	368,189	62.52	5,889
2026	1,188,459.19	18,659	18,025	1,170,434	62.69	18,670
2027	518,868.79	2,075	2,004	516,865	62.64	8,251
	19,554,789.06	1,673,246	1,616,379	17,938,410		298,964

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 60.0 1.53

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 361.10 COLLECTION SEWERS - GRAVITY MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R2.5						
NET SALVAGE PERCENT.. 0						
1918	2,864,598.62	2,654,051	2,611,454	253,145	8.65	29,265
1938	825,939.70	713,034	701,590	124,350	14.09	8,825
1945	208,322.99	172,533	169,764	38,559	17.01	2,267
1950	839,356.16	672,156	661,368	177,988	19.15	9,294
1955	16,851,991.21	13,104,108	12,893,789	3,958,202	20.59	192,239
1959	55,755,068.44	41,704,791	41,035,435	14,719,633	22.91	642,498
1960	1,038,138.94	772,064	759,672	278,467	23.09	12,060
1962	11,464,036.84	8,345,819	8,211,870	3,252,167	24.29	133,889
1963	26,973,423.12	19,334,550	19,024,233	7,949,190	25.29	314,321
1965	635,349.49	449,065	441,858	193,491	25.72	7,523
1968	1,798,905.81	1,220,558	1,200,968	597,938	27.96	21,385
1970	748,681.40	499,296	491,282	257,399	28.47	9,041
1972	15,248,381.91	9,896,200	9,737,368	5,511,014	29.75	185,244
1973	515,509.77	328,483	323,211	192,299	30.75	6,254
1974	455,544.76	287,312	282,701	172,844	31.03	5,570
1975	2,125,289.48	1,326,181	1,304,896	820,393	31.33	26,186
1976	35,350,307.82	21,634,388	21,287,159	14,063,149	32.33	434,988
1977	313,000.07	189,365	186,326	126,674	32.64	3,881
1978	816,395.75	484,041	476,272	340,124	33.64	10,111
1979	861,785.88	504,662	496,562	365,224	33.97	10,751
1980	1,403,439.82	804,732	791,816	611,624	34.97	17,490
1981	661,886.81	374,496	368,485	293,402	35.30	8,312
1982	494,383.67	275,866	271,438	222,946	35.65	6,254
1983	364,174.95	198,694	195,505	168,670	36.65	4,602
1984	634,582.96	341,088	335,614	298,969	37.00	8,080
1985	1,567,321.00	822,844	809,637	757,684	38.00	19,939
1986	737,928.90	381,214	375,096	362,833	38.37	9,456
1987	684,873.87	347,916	342,332	342,542	38.74	8,842
1988	274,612.91	136,016	133,833	140,780	39.74	3,543
1989	24,381,794.65	11,859,305	11,668,965	12,712,830	40.12	316,870
1990	2,834,459.30	1,342,400	1,320,855	1,513,604	41.12	36,809
1991	1,098,402.18	510,098	501,911	596,491	41.52	14,366
1992	2,097,860.81	947,184	931,982	1,165,879	42.52	27,420
1993	357,262.91	157,910	155,376	201,887	42.92	4,704
1994	939,863.43	406,303	399,782	540,081	43.34	12,461
1995	2,272,077.79	952,455	937,168	1,334,910	44.34	30,106
1996	3,451,854.02	1,412,499	1,389,829	2,062,025	44.76	46,068
1997	220,044.95	87,138	85,739	134,306	45.76	2,935
1998	1,432,237.31	552,414	543,548	888,689	46.19	19,240
1999	9,393,536.06	3,524,455	3,467,888	5,925,648	46.63	127,078
2000	300,449.00	108,702	106,957	193,492	47.63	4,062

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 361.10 COLLECTION SEWERS - GRAVITY MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R2.5						
NET SALVAGE PERCENT.. 0						
2001	542,649.97	190,470	187,413	355,237	48.07	7,390
2002	156,677.14	53,270	52,415	104,262	48.53	2,148
2003	19,490.30	6,362	6,260	13,230	49.53	267
2004	1,781,965.59	561,497	552,485	1,229,481	49.99	24,595
2005	1,335,097.27	402,398	395,940	939,157	50.99	18,418
2006	1,122,320.76	325,249	320,029	802,292	51.46	15,591
2007	4,876,455.26	1,355,655	1,333,897	3,542,558	51.94	68,205
2008	2,337,030.94	617,210	607,304	1,729,727	52.94	32,673
2009	9,124,059.18	2,299,263	2,262,360	6,861,699	53.43	128,424
2010	3,731,837.66	894,521	880,164	2,851,674	53.92	52,887
2011	3,658,545.89	831,222	817,881	2,840,665	54.42	52,199
2012	259,369.26	55,246	54,359	205,010	55.42	3,699
2013	435,919.39	87,271	85,870	350,049	55.93	6,259
2014	1,120,473.58	209,753	206,386	914,088	56.44	16,196
2015	14,591.43	2,539	2,498	12,093	56.97	212
2016	12,834,211.43	2,061,174	2,028,093	10,806,118	57.49	187,965
2017	6,864,381.73	1,009,064	992,869	5,871,513	58.03	101,181
2018	3,789,060.56	504,703	496,603	3,292,458	58.57	56,214
2019	37,882,069.61	4,515,543	4,443,069	33,439,001	59.11	565,708
2020	26,267,171.13	2,758,053	2,713,786	23,553,385	59.67	394,727
2021	11,222,265.87	1,016,737	1,000,419	10,221,847	60.23	169,714
2022	11,290,171.84	863,698	849,836	10,440,336	60.36	172,968
2023	44,262,900.97	2,726,595	2,682,833	41,580,068	60.94	682,312
2024	15,007,880.83	706,871	695,526	14,312,355	60.69	235,827
2025	4,397,201.76	140,710	138,452	4,258,750	60.50	70,393
2026	8,030,985.13	132,511	130,384	7,900,601	59.61	132,538
2027	6,327,410.01	27,208	26,771	6,300,639	57.55	109,481
9999	8,346,415.80-	3,230,932-	3,179,076-	5,167,340-		113,189-
	441,638,854.15	170,960,247	168,216,360	273,422,494		5,989,231

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 45.7 1.36

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 361.20 MANHOLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S2.5						
NET SALVAGE PERCENT.. 0						
1918	185,921.36	185,921	185,921			
1938	258,467.85	253,040	203,665	54,803	1.91	28,693
1945	40,147.57	38,518	31,002	9,146	3.47	2,636
1950	90,903.16	86,094	69,295	21,608	4.30	5,025
1955	82,223.20	76,961	61,944	20,279	4.92	4,122
1959	10,441,422.84	9,656,228	7,772,019	2,669,404	5.53	482,713
1960	123,956.30	113,779	91,577	32,379	5.99	5,406
1963	1,805,106.84	1,640,481	1,320,376	484,731	6.42	75,503
1965	115,202.38	103,567	83,358	31,844	6.97	4,569
1968	61,842.40	54,731	44,051	17,791	7.67	2,320
1970	130,951.58	114,203	91,919	39,033	8.36	4,669
1972	1,401,211.14	1,209,946	973,851	427,360	8.69	49,178
1973	299,482.74	257,136	206,961	92,522	8.89	10,407
1974	144,666.42	122,677	98,739	45,927	9.50	4,834
1975	427,551.91	360,170	289,890	137,662	9.73	14,148
1976	1,213,132.08	1,014,664	816,674	396,458	9.98	39,725
1977	135,315.25	112,312	90,397	44,918	10.24	4,387
1978	364,348.78	299,932	241,407	122,942	10.52	11,687
1979	375,531.97	306,434	246,640	128,892	10.82	11,912
1980	343,905.69	278,013	223,765	120,141	11.14	10,785
1981	303,273.04	242,740	195,374	107,899	11.47	9,407
1982	240,750.96	189,591	152,596	88,155	12.14	7,262
1983	166,919.22	129,997	104,631	62,288	12.50	4,983
1984	192,851.62	148,438	119,473	73,379	12.87	5,702
1985	424,768.26	322,909	259,900	164,868	13.25	12,443
1986	361,882.59	271,521	218,539	143,344	13.64	10,509
1987	250,696.53	185,515	149,316	101,381	14.05	7,216
1988	96,295.74	70,228	56,525	39,771	14.48	2,747
1989	1,478,724.10	1,062,020	854,789	623,935	14.91	41,847
1990	1,028,577.48	726,896	585,058	443,519	15.36	28,875
1991	480,189.05	331,907	267,142	213,047	16.08	13,249
1992	446,361.91	303,080	243,940	202,422	16.55	12,231
1993	106,745.62	71,135	57,255	49,491	17.02	2,908
1994	172,759.47	112,881	90,855	81,904	17.51	4,678
1995	493,337.58	314,157	252,856	240,482	18.25	13,177
1996	766,235.95	477,442	384,279	381,957	18.75	20,371
1997	99,473.55	60,579	48,758	50,716	19.26	2,633
1998	667,320.11	394,787	317,753	349,567	20.02	17,461
1999	377,584.03	217,790	175,293	202,291	20.54	9,849
2001	40,252.14	21,768	17,520	22,732	22.08	1,030
2004	390,957.17	190,631	153,433	237,524	24.17	9,827

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 361.20 MANHOLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S2.5						
NET SALVAGE PERCENT.. 0						
2005	622,574.77	291,739	234,813	387,762	24.95	15,542
2006	485,312.53	218,099	175,542	309,771	25.73	12,039
2007	261,446.37	112,422	90,485	170,961	26.51	6,449
2008	302,628.43	124,199	99,964	202,664	27.30	7,424
2010	100,524.98	37,084	29,848	70,677	29.08	2,430
2011	258,368.35	90,119	72,534	185,834	29.87	6,221
2012	100,201.36	32,766	26,372	73,829	30.87	2,392
2013	16,187.43	4,963	3,995	12,192	31.66	385
2014	101,864.24	29,001	23,342	78,522	32.66	2,404
2016	19,978.62	4,835	3,892	16,087	34.45	467
2019	46,757.32	8,229	6,623	40,134	37.45	1,072
2020	883,016.83	136,603	109,948	773,069	38.25	20,211
2021	904,383.24	119,921	96,521	807,862	39.25	20,582
2022	2,203,269.49	243,461	195,955	2,007,314	40.25	49,871
2023	4,897,473.20	432,937	348,459	4,549,014	41.25	110,279
2024	4,306,744.02	285,537	229,820	4,076,924	42.25	96,495
2025	3,606,835.96	159,422	128,315	3,478,521	43.25	80,428
2026	1,141,490.68	25,227	20,304	1,121,187	44.25	25,338
2027	550,729.56	3,029	2,438	548,292	45.00	12,184
	47,437,034.96	24,490,412	19,747,906	27,689,129		1,483,337

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.7 3.13

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 363.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R3						
NET SALVAGE PERCENT.. 0						
1938	65,422.34	65,422	65,422			
1945	15,346.82	15,347	15,347			
1950	43,290.49	43,000	35,126	8,164	0.52	8,164
1955	39,897.91	39,068	31,914	7,984	1.53	5,218
1960	65,588.71	62,841	51,333	14,256	2.93	4,866
1965	70,351.78	65,863	53,802	16,550	4.23	3,913
1970	98,930.37	90,224	73,702	25,228	5.50	4,587
1972	542,306.93	489,161	399,584	142,723	5.98	23,867
1973	109,892.89	98,508	80,469	29,424	6.24	4,715
1974	131,940.47	117,480	95,967	35,973	6.52	5,517
1975	315,703.80	279,082	227,975	87,729	6.82	12,863
1977	102,264.95	88,971	72,678	29,587	7.47	3,961
1978	270,117.73	231,626	189,210	80,908	8.14	9,940
1979	289,250.19	245,747	200,745	88,505	8.50	10,412
1980	256,466.26	215,765	176,253	80,213	8.87	9,043
1981	226,843.88	188,870	154,283	72,561	9.25	7,844
1982	184,105.20	151,611	123,847	60,258	9.64	6,251
1983	128,922.06	104,943	85,725	43,197	10.05	4,298
1984	153,505.69	123,434	100,830	52,676	10.48	5,026
1985	316,466.36	249,882	204,123	112,343	11.19	10,040
1986	288,510.29	224,750	183,593	104,917	11.63	9,021
1987	200,536.88	154,012	125,809	74,728	12.08	6,186
1988	69,065.67	52,255	42,686	26,380	12.55	2,102
1989	732,574.45	542,838	443,431	289,143	13.28	21,773
1990	817,808.68	596,101	486,940	330,869	13.76	24,046
1991	386,780.91	277,090	226,348	160,433	14.25	11,258
1992	523,744.47	366,621	299,484	224,260	15.00	14,951
1994	65,457.97	43,850	35,820	29,638	16.26	1,823
1995	99,020.17	64,957	53,062	45,958	16.78	2,739
1996	262,390.86	167,563	136,878	125,513	17.54	7,156
1997	86,194.50	53,785	43,936	42,258	18.08	2,337
1998	567,703.59	345,731	282,419	285,285	18.62	15,321
1999	163,826.94	96,789	79,065	84,762	19.39	4,371
2000	11,979.04	6,857	5,601	6,378	20.17	316
2004	187,119.19	93,822	76,641	110,478	22.87	4,831
2005	499,348.60	241,685	197,427	301,922	23.45	12,875
2006	403,919.76	187,459	153,131	250,789	24.25	10,342
2007	227,748.69	101,120	82,602	145,147	25.05	5,794
2008	64,673.93	27,525	22,485	42,189	25.64	1,645
2009	79,263.57	32,102	26,223	53,041	26.44	2,006
2011	170,421.88	61,897	50,562	119,860	28.05	4,273

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 363.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R3						
NET SALVAGE PERCENT.. 0						
2012	79,694.42	27,375	22,362	57,332	28.67	2,000
2013	16,050.07	5,168	4,222	11,828	29.48	401
2014	58,313.06	17,511	14,304	44,009	30.29	1,453
2016	134,187.32	34,392	28,094	106,093	31.92	3,324
2017	192,096.30	45,143	36,876	155,220	32.55	4,769
2018	201,800.93	42,863	35,014	166,787	33.37	4,998
2019	302,100.56	57,278	46,789	255,312	34.19	7,467
2020	1,409,569.21	234,834	191,830	1,217,739	35.02	34,773
2021	1,064,780.85	152,690	124,729	940,052	35.84	26,229
2022	1,077,000.75	129,240	105,573	971,428	36.67	26,491
2023	1,318,681.49	127,648	104,273	1,214,408	37.32	32,540
2024	2,093,627.94	152,625	124,675	1,968,953	38.15	51,611
2025	2,591,130.71	126,965	103,715	2,487,416	38.82	64,076
2026	1,518,893.18	37,669	30,771	1,488,122	39.32	37,846
2027	486,273.71	3,064	2,503	483,771	39.43	12,269
9999	1,473,516.15-	532,063-	435,626-	1,037,890-		41,483-
	20,405,389.22	7,368,056	6,032,582	14,372,807		574,455

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.0 2.82

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 364.00 FLOW MEASURING DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L2.5						
NET SALVAGE PERCENT.. 0						
1960	34,668.83	34,669	34,669			
1996	10,667.26	10,053	9,777	890	1.89	471
1998	11,518.92	10,723	10,429	1,090	2.15	507
2008	91,182.72	75,709	73,632	17,551	3.88	4,523
2010	110,716.42	88,839	86,402	24,314	4.19	5,803
2011	38,771.91	30,583	29,744	9,028	4.28	2,109
2013	175,978.36	133,286	129,630	46,348	4.48	10,346
2015	40,642.36	29,019	28,223	12,419	4.81	2,582
2016	442,654.44	302,864	294,556	148,098	5.08	29,153
2017	160,544.63	104,193	101,335	59,210	5.41	10,945
2018	43,907.33	26,674	25,942	17,965	5.81	3,092
2019	859,930.78	480,185	467,013	392,918	6.33	62,072
2020	72,459.17	36,469	35,469	36,990	6.91	5,353
2022	98,651.86	37,142	36,123	62,529	8.28	7,552
2023	407,174.77	125,084	121,652	285,523	9.02	31,654
2024	8,460.60	1,980	1,926	6,535	9.82	665
	2,607,930.36	1,527,472	1,486,522	1,121,408		176,827

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.3 6.78

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 371.00 PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-S0.5						
NET SALVAGE PERCENT.. 0						
1991	7,318.26	6,033	5,916	1,402	7.67	183
1996	849,858.23	653,371	640,674	209,184	9.32	22,445
1997	12,136.89	9,212	9,033	3,104	9.53	326
2001	71,321.36	50,253	49,276	22,045	10.90	2,022
2002	52,375.69	36,139	35,437	16,939	11.23	1,508
2004	387,121.69	254,649	249,700	137,422	11.97	11,481
2005	8,622.80	5,539	5,431	3,192	12.25	261
2006	396,409.93	248,073	243,252	153,158	12.56	12,194
2007	12,799.00	7,756	7,605	5,194	13.00	400
2008	17,663.53	10,370	10,168	7,496	13.36	561
2009	459,112.36	261,143	256,068	203,044	13.65	14,875
2010	695,226.30	380,567	373,171	322,055	14.06	22,906
2011	127,476.06	67,103	65,799	61,677	14.40	4,283
2012	1,560,672.76	786,579	771,293	789,380	14.76	53,481
2013	410,667.59	197,203	193,371	217,297	15.15	14,343
2014	92,093.87	41,903	41,089	51,005	15.57	3,276
2015	3,916,107.31	1,682,360	1,649,667	2,266,440	15.93	142,275
2016	1,194,458.46	480,889	471,544	722,914	16.32	44,296
2017	84,678.45	31,670	31,055	53,623	16.74	3,203
2018	1,325,718.35	456,975	448,094	877,624	17.11	51,293
2019	442,517.94	138,774	136,077	306,441	17.51	17,501
2020	1,324,689.58	371,840	364,614	960,076	17.94	53,516
2021	319,307.07	78,741	77,211	242,096	18.33	13,208
2022	637,945.90	134,288	131,678	506,268	18.75	27,001
2023	2,433,739.52	420,550	412,378	2,021,362	19.15	105,554
2024	621,994.88	82,663	81,057	540,938	19.57	27,641
2025	1,133,397.16	103,366	101,357	1,032,040	19.93	51,783
2026	2,119,158.30	99,600	97,664	2,021,494	20.28	99,679
2027	108,651.33	1,304	1,279	107,372	20.54	5,227
	20,823,240.57	7,098,913	6,960,958	13,862,283		806,722

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.2 3.87

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 380.00 TREATMENT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S1.5						
NET SALVAGE PERCENT.. 0						
1960	250,341.81	248,239	240,435	9,907	0.57	9,907
1968	458,956.34	438,670	424,879	34,077	2.73	12,482
1975	14,679,146.57	13,510,687	13,085,922	1,593,225	4.50	354,050
1987	1,450,633.98	1,218,533	1,180,223	270,411	7.62	35,487
1988	436,738.77	364,502	353,042	83,697	7.73	10,828
1990	25,745.28	20,957	20,298	5,447	8.45	645
1994	137,703.35	106,335	102,992	34,711	9.74	3,564
1995	5,066,097.50	3,858,340	3,737,037	1,329,060	10.02	132,641
1996	34,920.92	26,198	25,374	9,547	10.32	925
1997	1,932.75	1,426	1,381	552	10.65	52
1999	1,055,755.01	747,897	724,384	331,371	11.53	28,740
2001	1,627,983.77	1,104,750	1,070,018	557,966	12.31	45,326
2002	196,538.65	130,207	126,113	70,426	12.74	5,528
2003	90,647.27	58,522	56,682	33,965	13.17	2,579
2004	3,921,895.65	2,471,579	2,393,875	1,528,021	13.50	113,187
2006	11,472.64	6,794	6,580	4,893	14.46	338
2007	293,504.28	167,884	162,606	130,898	14.97	8,744
2008	1,123,332.97	618,956	599,497	523,836	15.48	33,840
2009	55,219.41	29,222	28,303	26,916	16.01	1,681
2010	24,154.94	12,237	11,852	12,303	16.56	743
2012	120,437.01	55,281	53,543	66,894	17.68	3,784
2013	49,169.19	21,339	20,668	28,501	18.26	1,561
2014	29,045.70	11,856	11,483	17,563	18.85	932
2015	11,554,196.36	4,395,216	4,257,034	7,297,162	19.55	373,256
2016	4,101,315.91	1,448,175	1,402,646	2,698,670	20.15	133,929
2017	2,375,362.17	769,617	745,421	1,629,941	20.86	78,137
2018	1,074,974.69	316,365	306,419	768,556	21.58	35,614
2019	167,323.13	44,173	42,784	124,539	22.30	5,585
2020	9,818,958.41	2,288,799	2,216,841	7,602,117	23.03	330,096
2021	2,378,394.30	479,484	464,410	1,913,984	23.76	80,555
2022	15,607,283.23	2,637,631	2,554,706	13,052,577	24.59	530,808
2023	3,972,794.39	540,300	523,314	3,449,480	25.41	135,753
2024	841,157.55	86,303	83,590	757,568	26.24	28,871
2025	2,761,630.52	189,448	183,492	2,578,139	27.15	94,959
2026	994,230.92	34,202	33,127	961,104	28.07	34,240
2027	16,218,640.81	139,480	135,094	16,083,547	28.82	558,069
	103,007,636.15	38,599,604	37,386,065	65,621,571		3,227,436

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.3 3.13

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 381.00 PLANT SEWERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
1995	874,635.54	545,773	565,769	308,867	19.28	16,020
1999	17,293.00	9,733	10,090	7,203	21.75	331
2002	27,056.54	13,799	14,305	12,752	24.02	531
2003	603,123.96	298,184	309,108	294,016	24.54	11,981
2004	48,787.57	23,228	24,079	24,709	25.31	976
2016	5,448.80	1,319	1,367	4,082	34.45	118
	1,576,345.41	892,036	924,718	651,627		29,957

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 21.8 1.90

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 382.00 OUTFALL SEWER LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
2017	8,904.30	1,968	843	8,061	35.25	229
2018	137,919.26	27,556	11,805	126,114	36.05	3,498
2023	304,148.54	27,738	11,882	292,267	39.86	7,332
2026	1,573,432.21	36,661	15,705	1,557,727	41.92	37,160
	2,024,404.31	93,923	40,235	1,984,169		48,219

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 41.1 2.38

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 389.10 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S2.5						
NET SALVAGE PERCENT.. 0						
2003	732.57	652	622	111	2.95	38
2013	4,140,223.53	2,817,008	2,686,389	1,453,835	6.58	220,948
2019	2,529.74	1,087	1,037	1,493	10.62	141
2020	6,201,677.71	2,352,917	2,243,817	3,957,861	11.45	345,665
2022	430,060.25	117,837	112,373	317,687	13.25	23,976
2024	38,327.02	6,335	6,041	32,286	15.15	2,131
	10,813,550.82	5,295,836	5,050,279	5,763,272		592,899

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.7 5.48

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 390.00 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2008	12,008.00	11,408	9,922	2,086	1.00	2,086
2009	12,846.21	11,562	10,056	2,790	2.00	1,395
2010	44,755.08	38,042	33,087	11,668	3.00	3,889
2011	17,379.55	13,904	12,093	5,287	4.00	1,322
2012	39,909.19	29,932	26,034	13,875	5.00	2,775
2013	4,929.42	3,451	3,002	1,927	6.00	321
2014	23,508.40	15,280	13,290	10,218	7.00	1,460
2015	19,770.58	11,862	10,317	9,454	8.00	1,182
2016	717,221.40	394,472	343,096	374,125	9.00	41,569
2017	200,445.74	100,223	87,170	113,276	10.00	11,328
2018	57,523.48	25,886	22,515	35,008	11.00	3,183
2019	218,312.76	87,325	75,952	142,361	12.00	11,863
2020	417,250.76	146,038	127,018	290,233	13.00	22,326
2021	305,742.77	91,723	79,777	225,966	14.00	16,140
2022	247,326.91	61,832	53,779	193,548	15.00	12,903
2023	891,711.99	178,342	155,114	736,598	16.00	46,037
2024	584,267.19	87,640	76,226	508,041	17.00	29,885
2025	379,962.73	37,996	33,047	346,916	18.00	19,273
	4,194,872.16	1,346,918	1,171,495	3,023,377		228,937

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.2 5.46

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 391.00 TRANSPORTATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 14-L4						
NET SALVAGE PERCENT.. 0						
1995	13,240.08	13,240	13,240			
2003	25,581.36	24,742	25,581			
2004	6,788.48	6,511	6,733	55	0.98	55
2006	99,532.58	93,640	96,827	2,706	1.32	2,050
2007	154,794.96	143,959	148,858	5,937	1.51	3,932
2008	150,540.49	138,437	143,149	7,391	1.66	4,452
2009	220,230.56	199,397	206,183	14,048	1.88	7,472
2010	253,581.52	226,322	234,025	19,557	2.05	9,540
2011	91,691.79	80,542	83,283	8,409	2.21	3,805
2012	283,568.72	245,854	254,221	29,348	2.30	12,760
2013	590,227.54	503,228	520,355	69,873	2.42	28,873
2014	555,945.44	462,547	478,289	77,656	2.62	29,640
2015	697,815.92	559,369	578,406	119,410	2.97	40,205
2016	185,576.14	141,261	146,069	39,507	3.45	11,451
2017	174,855.63	124,147	128,372	46,484	4.08	11,393
2018	1,449,339.70	945,694	977,880	471,460	4.79	98,426
2019	840,388.91	496,166	513,052	327,337	5.55	58,980
2021	89,577.43	40,471	41,848	47,729	7.28	6,556
2022	869,888.42	329,253	340,459	529,429	8.21	64,486
2023	2,612,625.59	792,148	819,108	1,793,518	9.19	195,160
2024	815,335.23	185,407	191,717	623,618	10.19	61,199
2025	244,677.74	37,093	38,356	206,322	11.19	18,438
2026	347,528.00	26,343	27,239	320,289	12.19	26,275
2027	101,664.00	1,932	1,998	99,666	12.94	7,702
	10,874,996.23	5,817,703	6,015,248	4,859,748		702,850

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.9 6.46

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 392.00 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2017	6,402.78	2,561	2,300	4,103	15.00	274
2020	100,441.50	28,124	25,258	75,184	18.00	4,177
2023	69,464.94	11,114	9,981	59,484	21.00	2,833
	176,309.22	41,799	37,539	138,770		7,284

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.1 4.13

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 393.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2006	0.32					
2007	7,829.70	7,830	7,830			
2008	5,161.15	4,903	5,161			
2009	28,227.61	25,405	26,983	1,245	2.00	622
2010	23,867.97	20,288	21,548	2,320	3.00	773
2011	11,907.00	9,526	10,118	1,789	4.00	447
2012	34,047.65	25,536	27,122	6,926	5.00	1,385
2013	19,113.82	13,380	14,211	4,903	6.00	817
2014	13,575.00	8,824	9,372	4,203	7.00	600
2015	28,072.98	16,844	17,890	10,183	8.00	1,273
2016	36,897.99	20,294	21,555	15,343	9.00	1,705
2017	210,186.54	105,093	111,621	98,566	10.00	9,857
2018	247,854.50	111,535	118,463	129,392	11.00	11,763
2019	188,452.28	75,381	80,064	108,388	12.00	9,032
2020	225,198.10	78,819	83,715	141,483	13.00	10,883
2021	212,312.52	63,694	67,651	144,662	14.00	10,333
2022	541,133.09	135,283	143,687	397,446	15.00	26,496
2023	2,448,721.44	489,744	520,166	1,928,555	16.00	120,535
2024	699,685.21	104,953	111,472	588,213	17.00	34,601
2025	311,950.45	31,195	33,133	278,817	18.00	15,490
2026	286,239.99	14,312	15,201	271,039	19.00	14,265
2027	97,552.15	1,219	1,295	96,257	19.75	4,874
	5,677,987.46	1,364,058	1,448,258	4,229,729		275,751

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.3 4.86

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 394.00 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2012	727.50	728	728			
2013	4,573.96	4,269	4,564	10	1.00	10
2014	8,402.05	7,282	7,785	617	2.00	308
2015	18,226.62	14,581	15,588	2,639	3.00	880
2017	9,868.23	6,579	7,033	2,835	5.00	567
2018	16,270.55	9,762	10,436	5,835	6.00	972
2019	88,575.86	47,240	50,501	38,075	7.00	5,439
2020	15,147.63	7,069	7,557	7,591	8.00	949
2021	14,898.86	5,960	6,371	8,528	9.00	948
2022	24,875.03	8,292	8,864	16,011	10.00	1,601
2023	174,523.09	46,540	49,753	124,770	11.00	11,343
2024	55,575.61	11,115	11,882	43,694	12.00	3,641
2025	1,855,439.00	247,386	264,467	1,590,972	13.00	122,382
2026	856,156.75	57,080	61,021	795,136	14.00	56,795
2027	32,287.56	538	575	31,713	14.75	2,150
	3,175,548.30	474,421	507,125	2,668,423		207,985

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.8 6.55

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 395.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 22-R2						
NET SALVAGE PERCENT.. 0						
2007	13,810.00	10,468	11,908	1,902	6.39	298
2008	48,270.00	35,493	40,377	7,893	6.84	1,154
2009	246,063.00	174,951	199,023	47,040	7.32	6,426
2010	440,226.19	301,599	343,097	97,129	7.81	12,436
2011	45,902.54	30,259	34,422	11,481	8.27	1,388
2012	282,853.13	178,197	202,716	80,137	8.81	9,096
2013	157,521.76	94,608	107,626	49,896	9.31	5,359
2014	2,683.87	1,525	1,735	949	9.88	96
2015	7,815.84	4,183	4,759	3,057	10.42	293
2016	15,995.00	8,005	9,106	6,889	10.98	627
2017	29,847.33	13,849	15,755	14,092	11.55	1,220
2018	44,891.21	19,151	21,786	23,105	12.10	1,910
2020	9,692.97	3,359	3,821	5,872	13.20	445
2021	563,825.38	171,177	194,730	369,095	13.76	26,824
2023	271,216.17	57,823	65,779	205,437	14.76	13,918
2024	129,069.73	21,297	24,227	104,843	15.18	6,907
	2,309,684.12	1,125,944	1,280,867	1,028,817		88,397

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.6 3.83

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 396.00 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	0.20					
2013	15,352.54	14,329	13,609	1,744	1.00	1,744
2015	1,055,779.23	844,623	802,205	253,574	3.00	84,525
2016	2,645.52	1,940	1,843	803	4.00	201
2017	232,168.62	154,780	147,007	85,162	5.00	17,032
2018	92,490.12	55,494	52,707	39,783	6.00	6,630
2019	110,810.89	59,099	56,131	54,680	7.00	7,811
2021	820,669.12	328,268	311,781	508,888	9.00	56,543
2022	428,635.64	142,877	135,701	292,935	10.00	29,294
2023	50,463.50	13,457	12,781	37,682	11.00	3,426
2024	135,784.60	27,157	25,793	109,992	12.00	9,166
2025	7,353.35	980	931	6,422	13.00	494
2026	180,000.00	12,001	11,399	168,601	14.00	12,043
2027	81,910.00	1,365	1,296	80,614	14.75	5,465
	3,214,063.33	1,656,370	1,573,184	1,640,879		234,374

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.0 7.29

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 397.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2017	99,244.73	66,163	63,269	35,976	5.00	7,195
2018	22,944.61	13,767	13,165	9,780	6.00	1,630
2019	214,260.76	114,272	109,274	104,987	7.00	14,998
2020	1,711,545.71	798,727	763,790	947,756	8.00	118,470
2021	391,062.13	156,425	149,583	241,479	9.00	26,831
2022	107,463.52	35,821	34,254	73,210	10.00	7,321
2023	275,479.95	73,462	70,249	205,231	11.00	18,657
2024	14,136.39	2,827	2,703	11,433	12.00	953
2025	7,856.74	1,048	1,002	6,855	13.00	527
2026	40,891.43	2,726	2,607	38,284	14.00	2,735
2027	13,936.02	232	222	13,714	14.75	930
	2,898,821.99	1,265,470	1,210,118	1,688,704		200,247

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.4 6.91

PART III. EXPERIENCED AND ESTIMATED NET SALVAGE

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2022 TRANSACTION YEAR				
354.20	128,984.57	30,686.12		30,686.12-
354.30	5,000.83	2,731.90		2,731.90-
354.40	955,038.55	612,785.01		612,785.01-
360.10	6,487.72	232,064.30		232,064.30-
361.10	5,400,909.25	2,044,135.19		2,044,135.19-
361.20	863,890.35	326,964.80		326,964.80-
363.00	108,769.18	108,024.33		108,024.33-
371.00	101,130.80	14,057.96		14,057.96-
380.00	234,196.28	277,412.74		277,412.74-
390.00	99,806.02	12,873.26		12,873.26-
393.00	33,317.01	6,599.32		6,599.32-
394.00	10,743.07	877.73		877.73-
395.00	99,992.04	183.61		183.61-
396.00	17,087.95	1,647.58		1,647.58-
397.00	5,273.39			
	8,070,627.01	3,671,043.85		3,671,043.85-
2023 TRANSACTION YEAR				
354.20		44,609.56		44,609.56-
354.30	61,030.41	26,003.45		26,003.45-
354.40	40,754.76	90,555.68		90,555.68-
360.10	86,758.17	263,519.89		263,519.89-
361.10	567,220.02	1,524,464.05	3,233.11	1,521,230.94-
361.20	2,097,098.65	488,100.98		488,100.98-
363.00	22,575.43	71,973.95		71,973.95-
371.00	204,953.76	45,780.89		45,780.89-
380.00	153,661.29	113,197.69		113,197.69-
390.00		33,153.57		33,153.57-
391.00	202,444.39			
392.00		3,127.98		3,127.98-
393.00		8,948.84		8,948.84-
394.00		6,701.56		6,701.56-
395.00		17,409.07		17,409.07-
	3,436,496.88	2,737,547.16	3,233.11	2,734,314.05-

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2024 TRANSACTION YEAR				
354.20	27,733.90	6,848.20		6,848.20-
354.30	198,961.93	346.69		346.69-
354.40	223,009.55			
360.10		111,794.47		111,794.47-
361.10	3,635,121.52	800,568.53	3,142.83	797,425.70-
361.20	2,008,432.42	573,028.08		573,028.08-
363.00	55,131.15	237,092.00		237,092.00-
371.00	76,899.75	20,566.63		20,566.63-
380.00	110,793.90	38,281.11		38,281.11-
390.00		7,959.69		7,959.69-
391.00	252,355.00	19,531.80		19,531.80-
393.00		8,764.91		8,764.91-
394.00		4,067.04		4,067.04-
395.00		6,237.37		6,237.37-
396.00		1,952.74		1,952.74-
397.00		2,759.63		2,759.63-
	6,588,439.12	1,839,798.89	3,142.83	1,836,656.06-
2025 TRANSACTION YEAR				
354.20	33,539.25	26,388.08		26,388.08-
354.30	10,044.68			
354.40	21,040.33	38,180.81		38,180.81-
355.00	227.50			
360.10	7,237.54	323,105.78-		323,105.78
361.10	2,181,465.23	295,638.54	2,603.77	293,034.77-
361.20	1,380,049.90	535,037.19		535,037.19-
363.00	208,883.51	360,654.03		360,654.03-
371.00	34,925.23	24,791.40		24,791.40-
380.00	226,819.78	103,084.03		103,084.03-
390.00	7,577.02	5,103.59		5,103.59-
391.00	7,500.00		7,748.75	7,748.75
393.00		10,674.28		10,674.28-
394.00	62,473.42	501.94		501.94-
	4,181,783.39	1,076,948.11	10,352.52	1,066,595.59-

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2026 TRANSACTION YEAR				
354.20	53,082.92	26,187.00		26,187.00-
354.70	12,631.11			
360.10	30,252.73	23,015.00		23,015.00-
361.10	595,468.17	377,688.00		377,688.00-
361.20	67,309.95	25,520.00		25,520.00-
363.00	188,199.28	218,263.00		218,263.00-
371.00	57,121.72	12,870.00		12,870.00-
380.00	268,129.70	169,602.00		169,602.00-
382.00	25,000.00			
393.00	2,985.16	1,911.00		1,911.00-
394.00	4,887.31	5,664.00		5,664.00-
396.00	1,150.10	2,047.00		2,047.00-
	1,306,218.15	862,767.00		862,767.00-
TOTAL	23,583,564.55	10,188,105.01	16,728.46	10,171,376.55-

EXHIBIT NO. 11-M - DEPRECIATION STUDY
ELIZABETH BOROUGH WW CSS OPERATIONS
AS OF JUNE 30, 2026

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

PENNSYLVANIA-AMERICAN WATER COMPANY

MECHANICSBURG, PENNSYLVANIA

ELIZABETH BOROUGH WASTEWATER OPERATIONS

2026 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF JUNE 30, 2026

Prepared by:

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

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

PENNSYLVANIA-AMERICAN WATER COMPANY

Mechanicsburg, Pennsylvania

ELIZABETH BOROUGH WASTEWATER OPERATIONS

2026 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WASTEWATER PLANT
AS OF JUNE 30, 2026

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Mechanicsburg, Pennsylvania

Gannett Fleming
Valuation and Rate Consultants, LLC

300 Sterling Parkway, Suite 200
Mechanicsburg, PA 17050
717.763.7211

October 31, 2025

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

Attention Dominic DeGrazia
Director Rates and Regulatory

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to wastewater plant. The results of our study as of June 30, 2026 are presented in the attached report. The results of our study as of June 30, 2027 are presented in our report, "2027 Depreciation Study - Calculated Annual Depreciation Accruals Related to Wastewater Plant as of June 30, 2027." The same methods, procedures and estimates are used in both studies.

The attached report sets forth a description of the methods and procedures upon which the studies were based, the estimates of survivor curves, and the calculated annual depreciation as of June 30, 2026.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC



JOHN J. SPANOS
President



GLEN A. FRIEL
Assistant Project Manager

JJS:mle

084761.100

TABLE OF CONTENTS

PART I. INTRODUCTION I-1
Scope I-2
Basis of the Study I-3
Development of Net Original Cost I-3

PART II. ESTIMATION OF SURVIVOR CURVES II-1
Survivor Curves II-2
Iowa Type Curves II-3
Retirement Rate Method of Analysis II-4
Schedules of Annual Transactions in Plant Records II-9
Schedule of Plant Exposed to Retirement II-13
Original Life Table II-15
Smoothing the Original Survivor Curve II-17

PART III. SERVICE LIFE CONSIDERATIONS III-1
Judgments III-2

PART IV. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION IV-1
Book Reserve IV-2
Group Depreciation Procedures IV-2
Single Unit of Property IV-2
Remaining Life Annual Accruals IV-3
Average Service Life Procedure IV-3
Amortization of General Plant Accounts IV-4

PART V. RESULTS OF THE STUDY V-1
Description of Summary Tabulations V-2
Description of Detailed Tabulations V-2
Table 1. Development of Net Original Cost as of June 30, 2026 ..... V-4
Table 2. Summary of Estimated Survivor Curve, Original Cost, Book Depreciation Reserve and Calculated Annual Depreciation Accruals Related to Wastewater Plant as of June 30, 2026 ..... V-5
Table 3. Bringforward to June 30, 2026 of Book Reserve as of June 30, 2025 ..... V-6
Table 4. Calculation of Depreciation Accruals for the Twelve Months Ended June 30, 2026 ..... V-7
Table 5. Amortization of Experienced and Estimated Net Salvage V-8

PART VI. SERVICE LIFE STATISTICS VI-1

TABLE OF CONTENTS, cont

PART VII. DETAILED DEPRECIATION CALCULATIONS VII-1
Cumulative Depreciated Original Cost VII-2
Net Utility Plant in Service VII-4

PART I. INTRODUCTION

PENNSYLVANIA-AMERICAN WATER COMPANY

BASA WASTEWATER OPERATIONS

DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study for Pennsylvania-American Water Company to determine the annual depreciation accrual rates and amounts applicable to the original cost of wastewater plant as of June 30, 2026. The rates and amounts are based on the straight line remaining life method of depreciation. This report also describes the concepts, methods and judgments which underlie the recommended annual depreciation accrual rates related to wastewater plant in service as of June 30, 2026.

Part I, Introduction, contains statements with respect to the basis of the study and the development of net original cost. Part II, Estimation of Survivor Curves, presents descriptions of the considerations and methods used in the service life study. Part III, Service Life Considerations, presents the results of the average service life analysis. Part IV, Calculation of Annual and Accrued Depreciation, describes the procedures used in the calculation of group depreciation. Part V, Results of Study, presents summaries by depreciable group of annual depreciation accrual rates and amounts, as well as composite remaining lives. Part VI, Service Life Statistics, presents the statistical analysis of service life estimates and Part VII, Detailed Depreciation Calculations, presents the detailed tabulations of annual depreciation.

BASIS OF THE STUDY

The purpose of the depreciation study was to determine the annual depreciation accruals applicable to the original cost of wastewater plant in service as of June 30, 2026. For most accounts, the straight line remaining life method using attained ages, the book depreciation reserve and estimated survivor curves, was the basis for the calculation of annual depreciation. For certain accounts, the annual and accrued amortization amounts were based on the age of the property and the selected amortization period.

The survivor curve estimates were based on judgment which incorporated (1) analyses of historical data related to wastewater property for all Pennsylvania-American Water Company Wastewater Operations; (2) consideration of the character, use and location of the property; (3) probable future events and management plans; and (4) a general knowledge of wastewater property lives. The use of Iowa type survivor curves is a generally-accepted method of estimating average service life when the actual lives of individual property units are dispersed.

DEVELOPMENT OF NET ORIGINAL COST

The original cost data used in this study were obtained from the Company's continuing property records and work order system which show in detail the original cost of the property including descriptions, locations and years of installation of property units. The net original cost was developed from the original cost data by deducting contributions in aid of construction. The development of net original cost by plant account is set forth in Table 1 on page V-4.

PART II. ESTIMATION OF SURVIVOR CURVES

PART II. ESTIMATION OF SURVIVOR CURVES

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

SURVIVOR CURVES

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

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

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

Iowa Type Curves

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

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

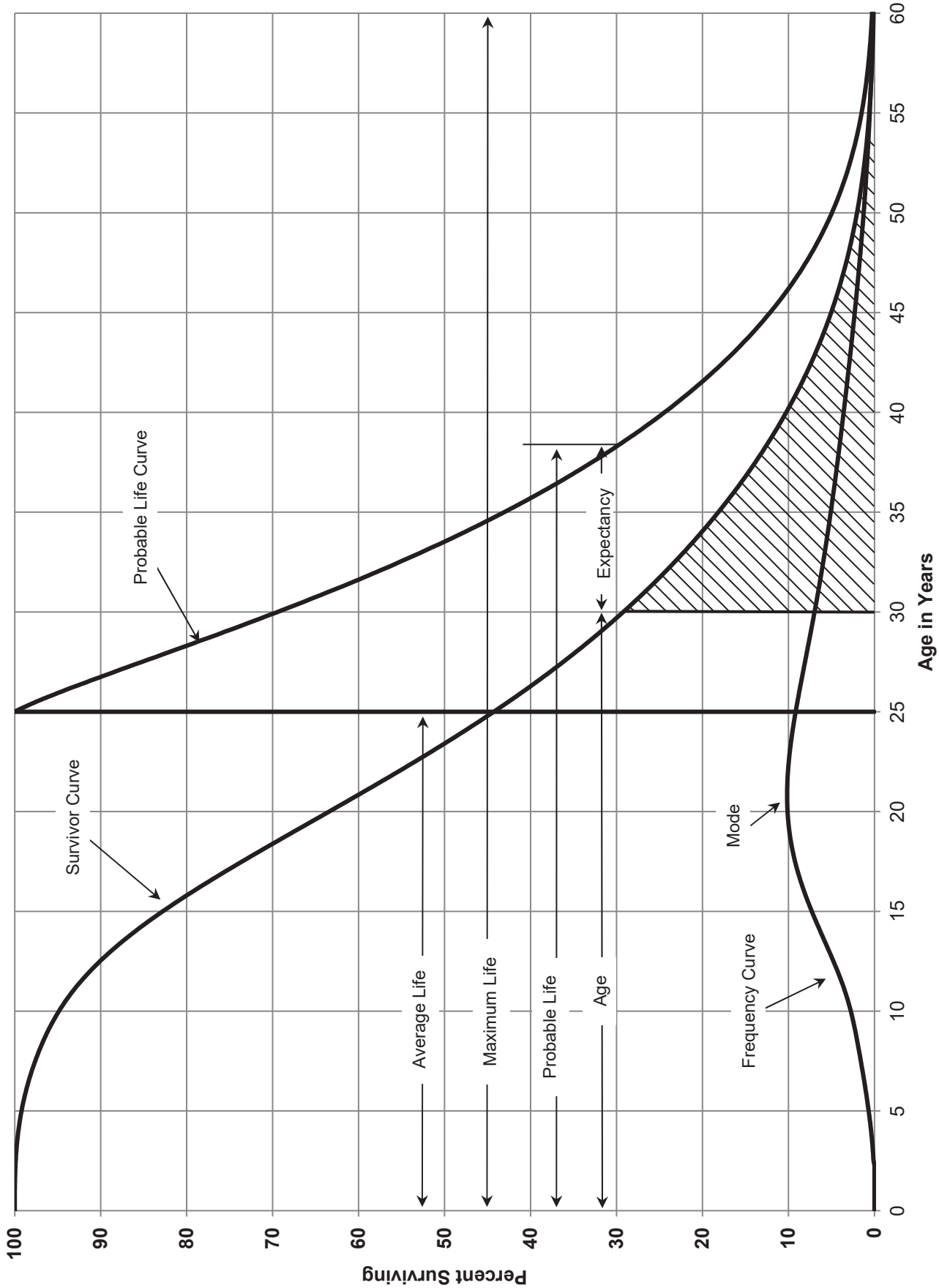


FIGURE 1. TYPICAL SURVIVOR CURVE AND DERIVED CURVES

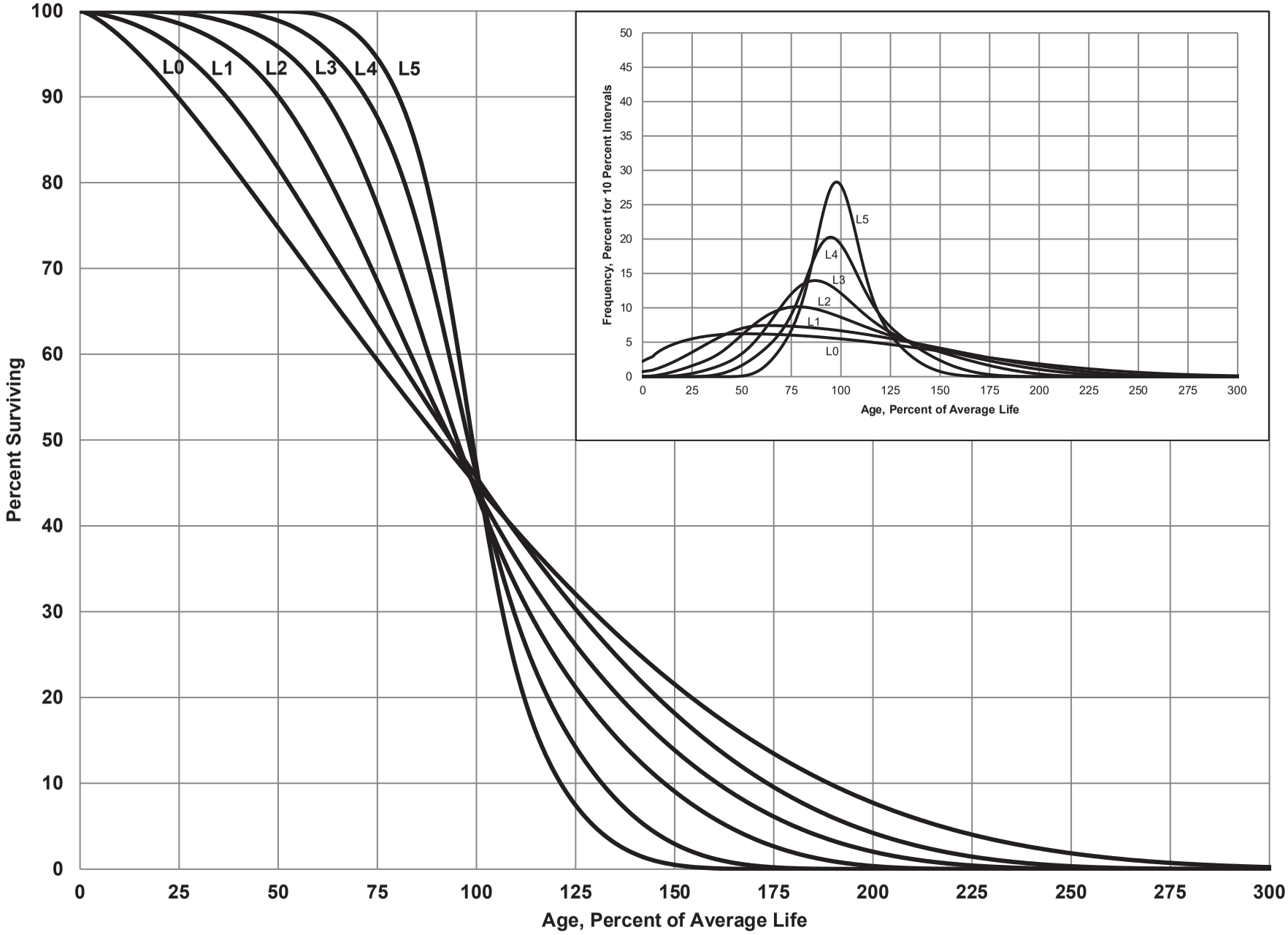


FIGURE 2. LEFT MODAL OR "L" IOWA TYPE SURVIVOR CURVES

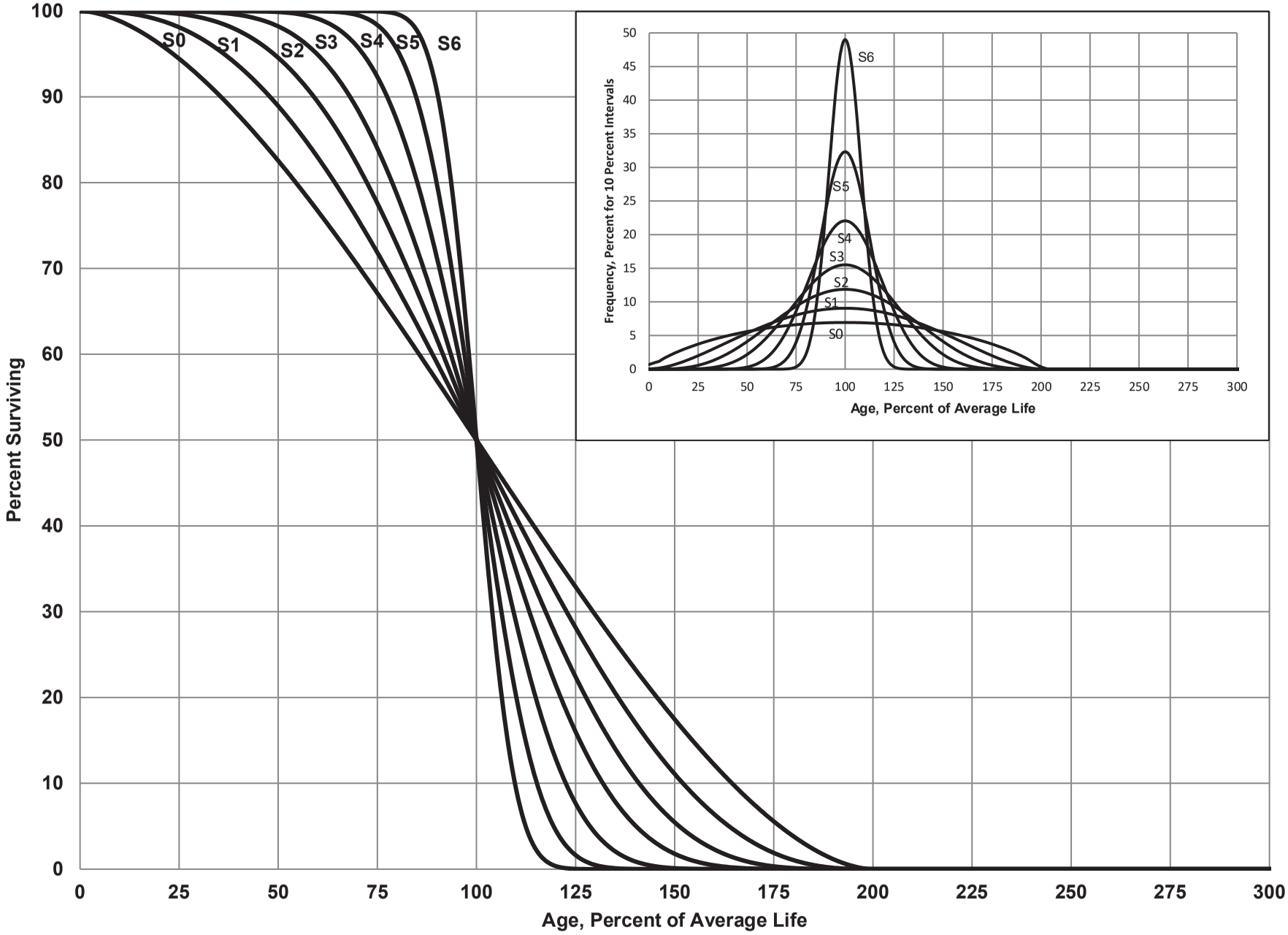


FIGURE 3. SYMMETRICAL OR "S" IOWA TYPE SURVIVOR CURVES

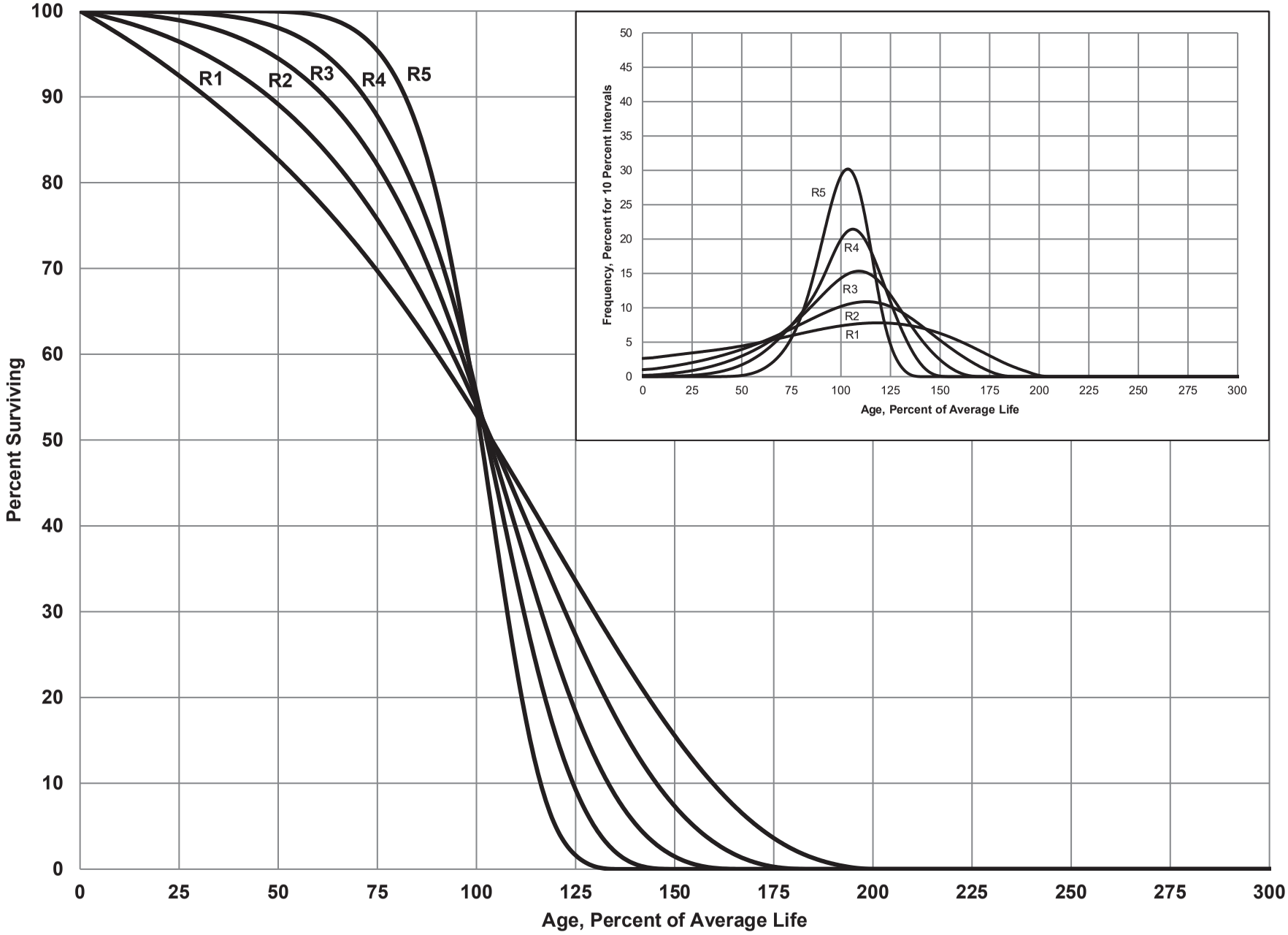


FIGURE 4. RIGHT MODAL OR "R" IOWA TYPE SURVIVOR CURVES

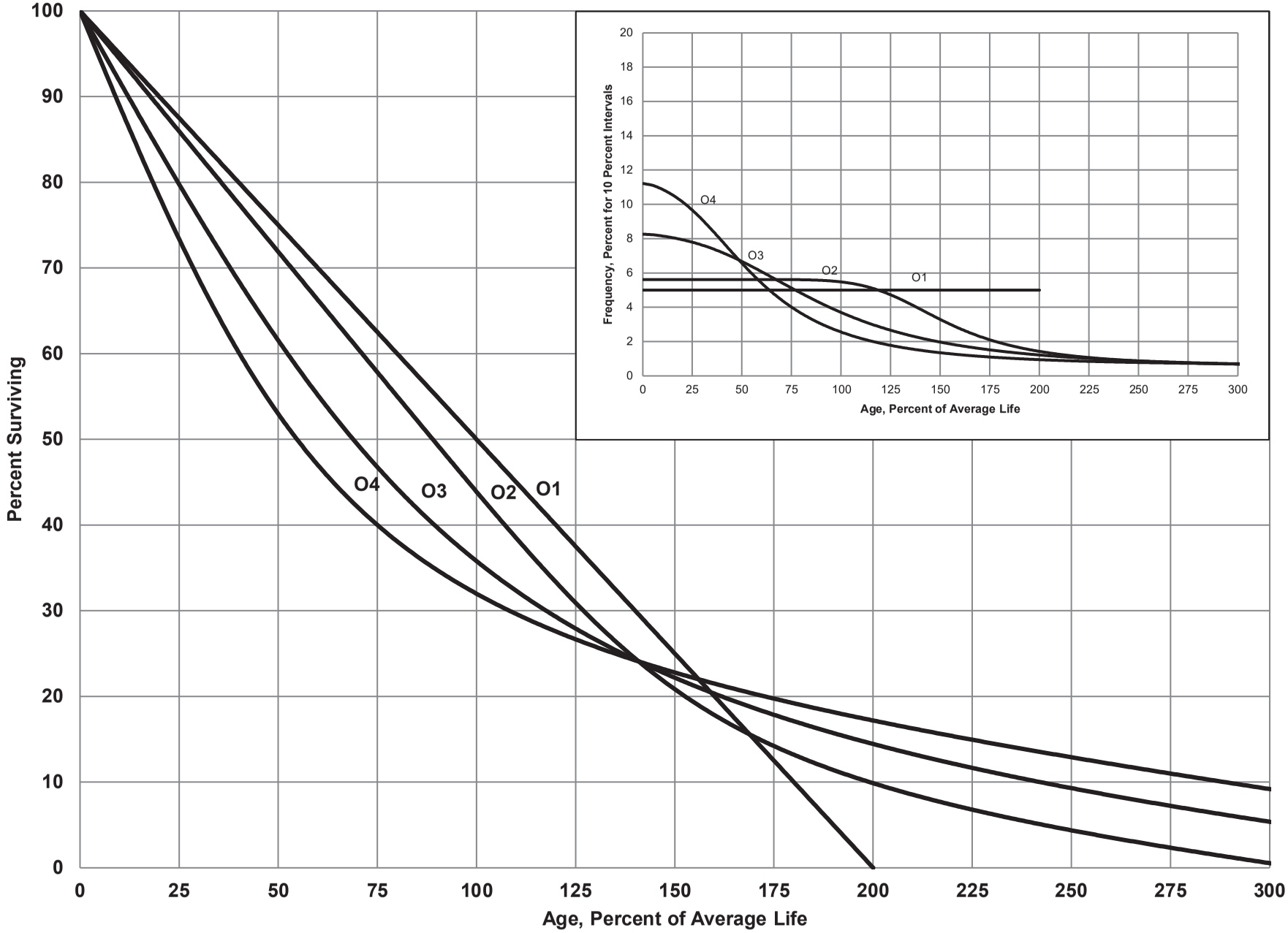


FIGURE 5. ORIGIN MODAL OR "O" IOWA TYPE SURVIVOR CURVES

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

Retirement Rate Method of Analysis

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

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

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

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

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

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

Schedules of Annual Transactions in Plant Records

The property group used to illustrate the retirement rate method is observed for the experience band 2015-2024 for which there were placements during the years 2010-2024. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, $10,000 of the dollars invested in 2010 were retired in 2015. The $10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of $143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2015 retirements of 2010 installations and ending with the 2024 retirements of the 2019 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

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

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2015-2024
SUMMARIZED BY AGE INTERVAL

Experience Band 2015-2024 Placement Band 2010-2024

Year Placed	Retirements, Thousands of Dollars During Year 2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	Total During Age Interval	Age Interval
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2010	10	11	12	13	14	16	23	24	25	26	26	13½-14½
2011	11	12	13	15	16	18	20	21	22	19	44	12½-13½
2012	11	12	13	14	16	17	19	21	22	18	64	11½-12½
2013	8	9	10	11	11	13	14	15	16	17	83	10½-11½
2014	9	10	11	12	13	14	16	17	19	20	93	9½-10½
2015	4	9	10	11	12	13	14	15	16	20	105	8½-9½
2016		5	11	12	13	14	15	16	18	20	113	7½-8½
2017			6	12	13	15	16	17	19	19	124	6½-7½
2018				6	13	15	16	17	19	19	131	5½-6½
2019					7	14	16	17	19	20	143	4½-5½
2020						8	18	20	22	23	146	3½-4½
2021							9	20	22	25	150	2½-3½
2022								11	23	25	151	1½-2½
2023									11	24	153	½-1½
2024										13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606	

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2015-2024
SUMMARIZED BY AGE INTERVAL

Experience Band 2015-2024 Placement Band 2010-2024

Year Placed	Acquisitions, Transfers and Sales, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2010	-	-	-	-	-	-	60[a]	-	-	-	-	13½-14½
2011	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2012	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2013	-	-	-	-	-	-	-	(5)[b]	-	-	60	10½-11½
2014	-	-	-	-	-	-	-	6[a]	-	-	-	9½-10½
2015	-	-	-	-	-	-	-	-	-	-	(5)	8½-9½
2016		-	-	-	-	-	-	-	-	-	6	7½-8½
2017			-	-	-	-	-	-	-	-	-	6½-7½
2018				-	-	-	-	(12)[b]	-	-	-	5½-6½
2019					-	-	-	-	22[a]	-	-	4½-5½
2020						-	-	(19)[b]	-	-	10	3½-4½
2021							-	-	-	-	-	2½-3½
2022								-	-	(102)[c]	(121)	1½-2½
2023									-	-	-	½-1½
2024											-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)	

[a] Transfer Affecting Exposures at Beginning of Year
[b] Transfer Affecting Exposures at End of Year
[c] Sale with Continued Use
Parentheses Denote Credit Amount.

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

Schedule of Plant Exposed to Retirement

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2015 through 2024 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2020 are calculated in the following manner:

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

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
JANUARY 1 OF EACH YEAR 2015-2024
SUMMARIZED BY AGE INTERVAL

Experience Band 2015-2024

Placement Band 2010-2024

Year Placed	Exposures, Thousands of Dollars — Annual Survivors at the Beginning of the Year										Total at Beginning of Age Interval	Age Interval
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2010	255	245	234	222	209	195	239	216	192	167	167	13½-14½
2011	279	268	256	243	228	212	194	174	153	131	323	12½-13½
2012	307	296	284	271	257	241	224	205	184	162	531	11½-12½
2013	338	330	321	311	300	289	276	262	242	226	823	10½-11½
2014	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
2015	420[a]	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2016		460[a]	455	444	432	419	405	390	374	356	1,952	7½-8½
2017			510[a]	504	492	479	464	448	431	412	2,463	6½-7½
2018				580[a]	574	561	546	530	501	482	3,057	5½-6½
2019					660[a]	653	639	623	628	609	3,789	4½-5½
2020						750[a]	742	724	685	663	4,332	3½-4½
2021							850[a]	841	821	799	4,955	2½-3½
2022								960[a]	949	926	5,719	1½-2½
2023									1,080[a]	1,069	6,579	½-1½
2024										1,220[a]	7,490	0-½
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780	

[a]Additions during the year

For the entire experience band 2015-2024, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

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

Original Life Table

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

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

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

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

Experience Band 2015-2024 Placement Band 2010-2024

(Exposure and Retirement Amounts are in Thousands of Dollars)

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

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.
Column 3 from Schedule 1, Column 12, Retirements for Each Year.
Column 4 = Column 3 Divided by Column 2.
Column 5 = 1.0000 Minus Column 4.
Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

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

Smoothing the Original Survivor Curve

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

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

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

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

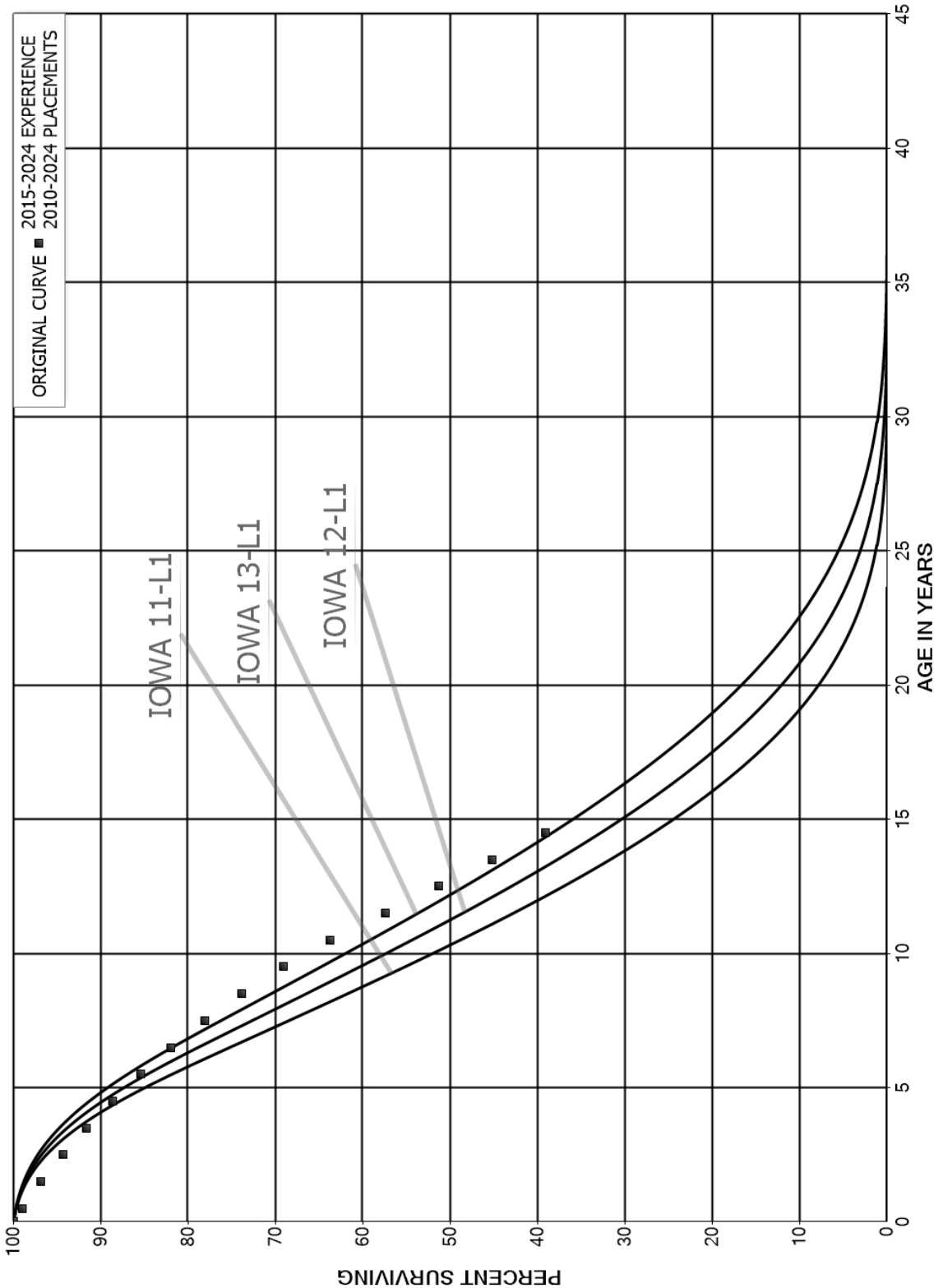


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

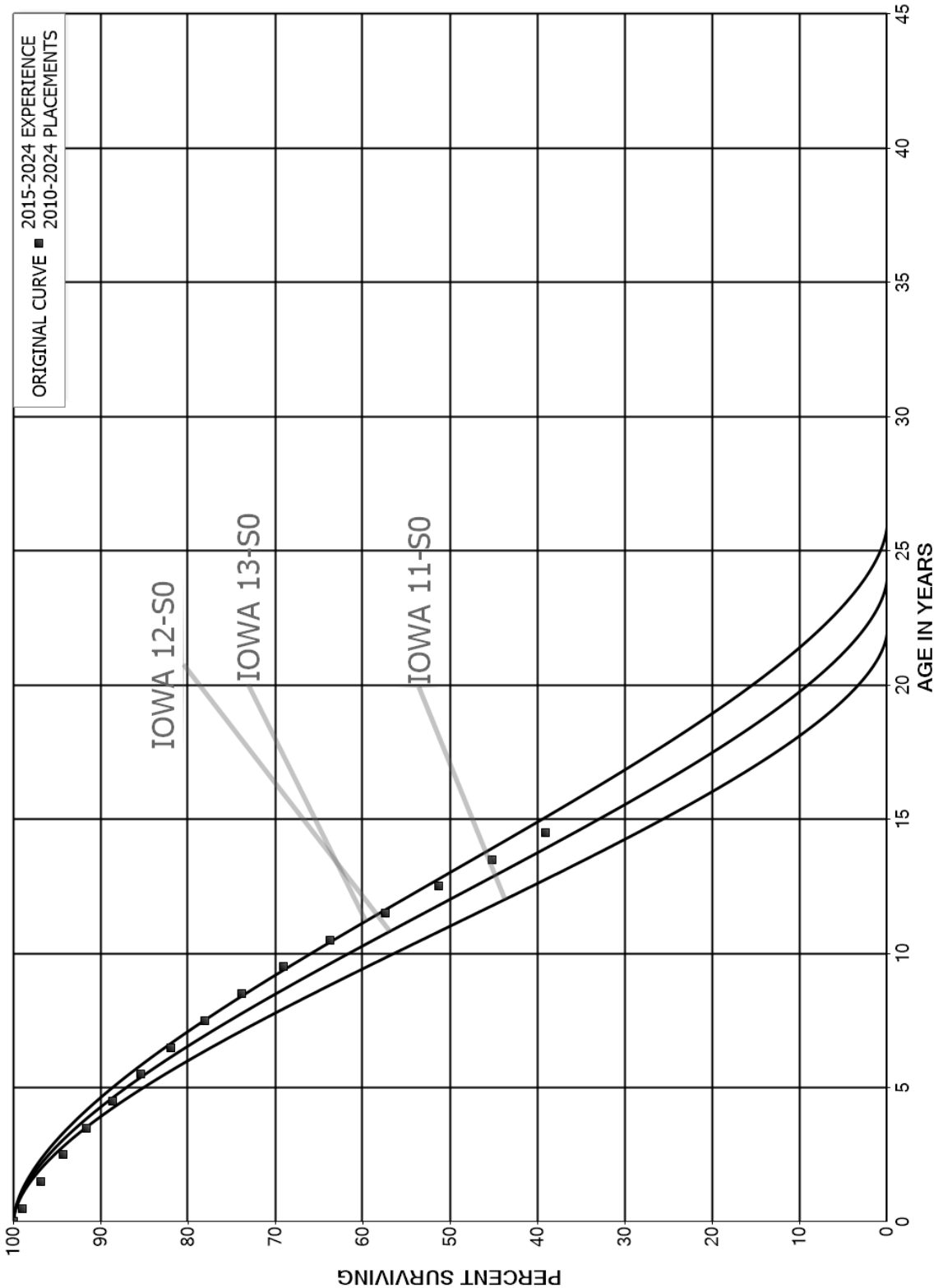


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

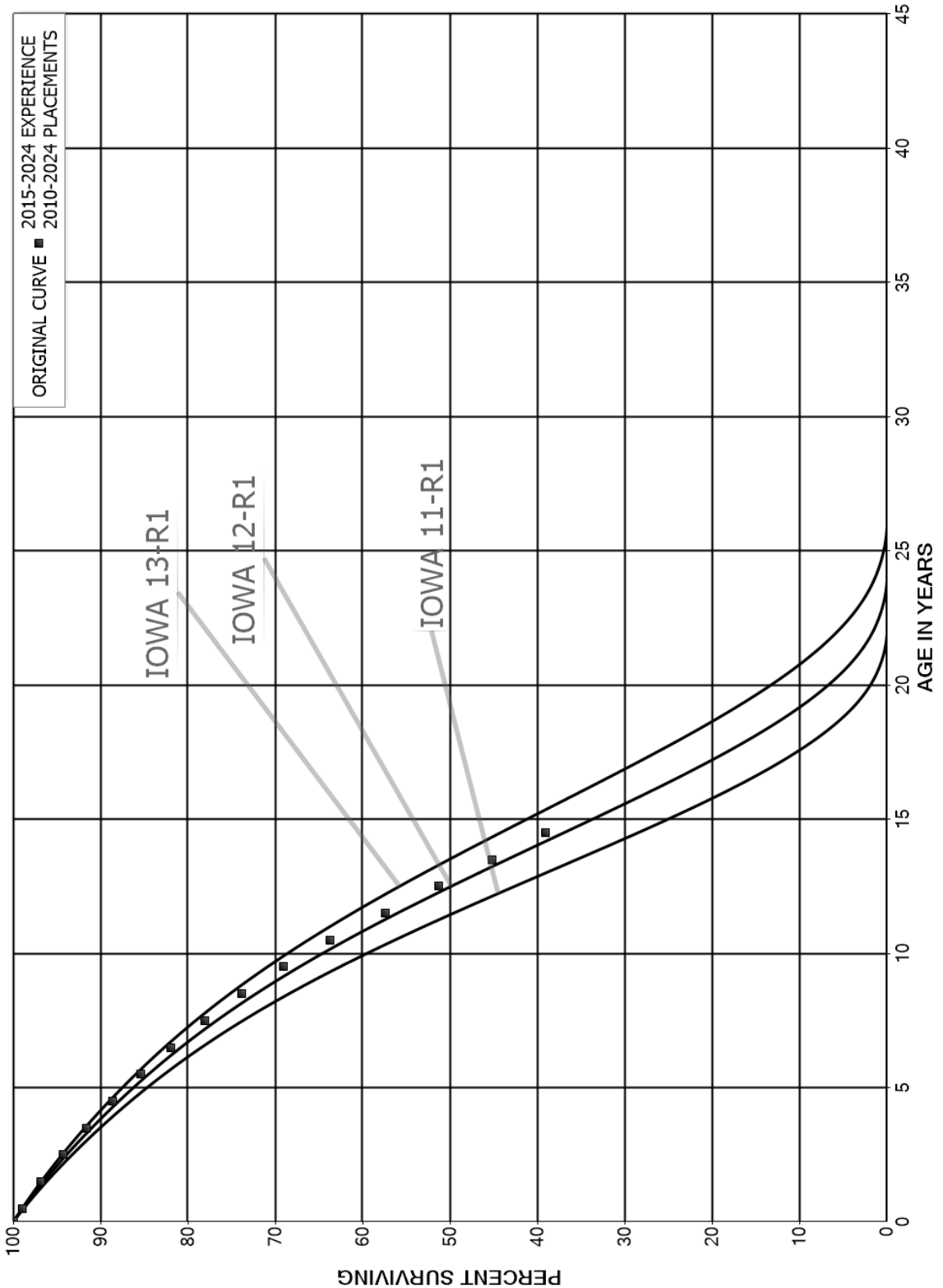
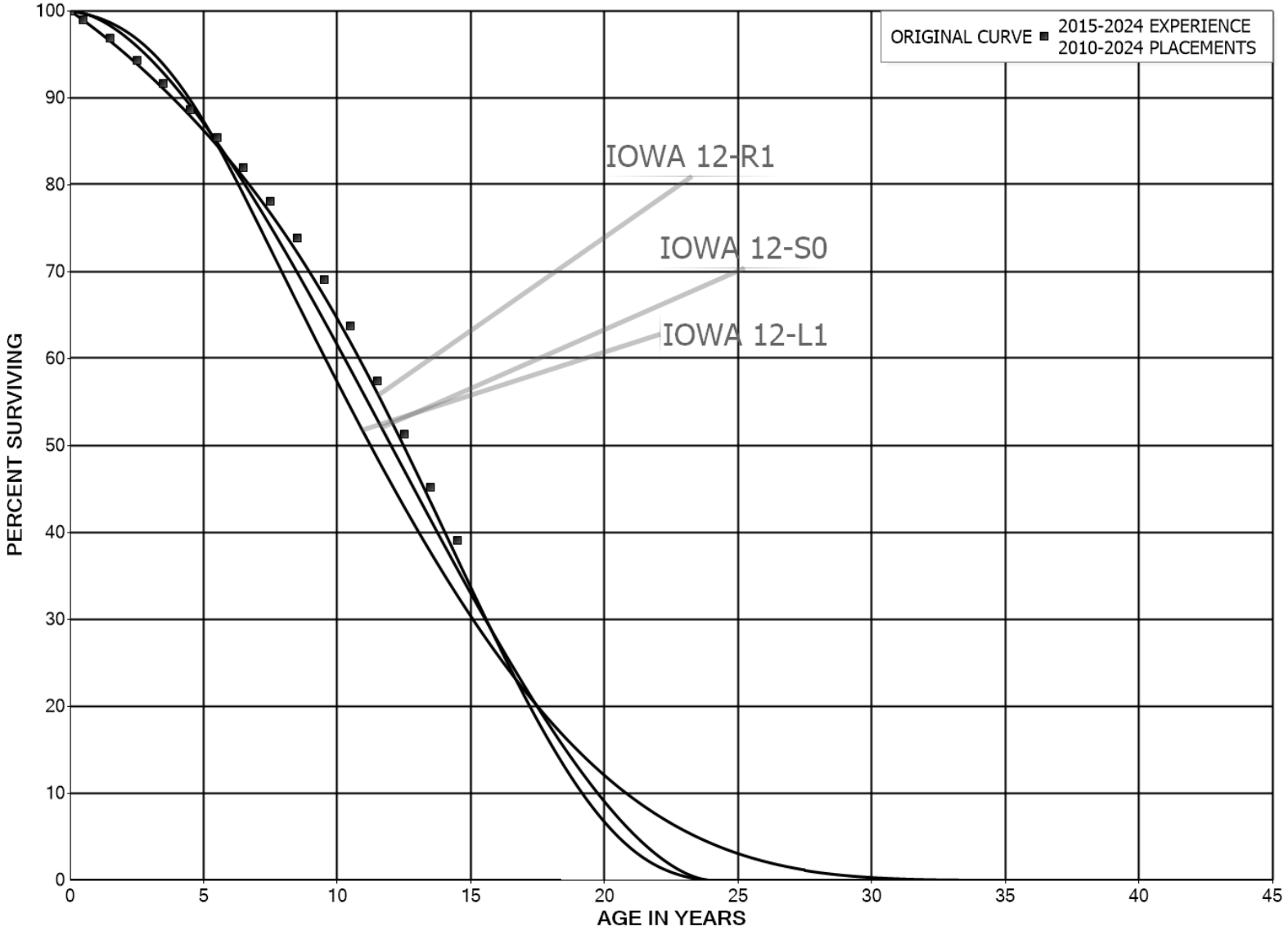


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

JUDGMENTS

The survivor curve estimates were based on judgment which considered factors including statistical analyses of retirements, Company policies and outlook as determined during discussions with management, and survivor curve estimates from previous studies of other Pennsylvania-American wastewater systems. For depreciable groups which consist of numerous similar items of property, the distribution of the lives of the units in the group was judged on the basis of an average survival pattern for the entire group.

Account 363.00, Services, is used to illustrate the manner in which the study was conducted for the accounts in the preceding list. Aged plant accounting data have been compiled for the years through 2019. These data have been coded according to account or property group, type of transaction, year in which the transaction took place, and year in which the utility plant was placed in service. The retirements, other plant transactions and plant additions were analyzed by the retirement rate method.

The survivor curve estimate for this account is the 47-R3 and is based on the statistical indication for the period 1999-2019. The 47-R3 is a good fit of the significant portion of the original survivor curve as set forth on page VI-25, is consistent with management outlook for a continuation of the historical experience and is within the typical service life range of 40 to 55 years for services.

The amortization periods selected for general plant amortized Accounts 390.00, 393.00, 394.00, 396.00 and 397.00 are discussed in the section, “Amortization of General Plant Accounts.”

PART IV. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

PART IV. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

BOOK RESERVE

The book reserve as of June 30, 2025, is the result of a bringforward of the book reserves established by the Commission for the Elizabeth Borough wastewater operation at the time of acquisition.. The projected book reserve as of June 30, 2026, is a bringforward of the June 30, 2025 book reserve based on projected accruals, retirements, cost of removal, salvage and other credits.

GROUP DEPRECIATION PROCEDURES

A group procedure for depreciation is appropriate when considering more than a single item of property. Normally the items within a group do not have identical service lives but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group. In the average service life procedure, the rate of annual depreciation is based on the average life or average remaining life of the group, and this rate is applied to the surviving balances of the group's cost. A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life.

Single Unit of Property

The calculation of straight line depreciation for a single unit of property is straightforward. For example, if a $1,000 unit of property attains an age of four years and has a life expectancy of six years, the annual accrual over the total life is:

$$\frac{\$1{,}000}{(4 + 6)} = \$100 \text{ per year.}$$

The accrued depreciation is:

$$\$1{,}000 \left(1 - \frac{6}{10}\right) = \$400.$$

Remaining Life Annual Accruals

For the purpose of calculating remaining life accruals as of June 30, 2026, the depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation follow. The detailed calculations as of June 30, 2026, are set forth in the Results of Study section of the report.

Average Service Life Procedure

In the average service life procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the average remaining life of the vintage. The average remaining life is a directly weighted average derived from the estimated future survivor curve in accordance with the average service life procedure.

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which would not be allocated to expense through future depreciation accruals if current forecasts of life characteristics

are used as the basis for such accruals. The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account based upon the attained age and service life. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

$$Ratio = 1 - \frac{Average\ Remaining\ Life}{Average\ Service\ Life}.$$

AMORTIZATION OF GENERAL PLANT ACCOUNTS

In order to use a more efficient and cost effective accounting process for equipment recorded in general plant Accounts 390, 393, 394, 396 and 397; amounts capitalized in these accounts are amortized rather than depreciated. Amortization as defined in the Uniform System of Accounts is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized.

The primary reasons for the amortization of certain general plant accounts is that the effort required to unitize additions, periodically inventory equipment and determine amounts to be retired for equipment recorded in these accounts is disproportionate to the original cost of the equipment when compared to other wastewater plant accounts.

Accounting for such equipment using an amortization concept consists of capitalization of amounts to these accounts based on the same criteria as used previously under depreciation accounting, amortization of the asset over a fixed period, retirement of the equipment at the end of the amortization period and recognition of any net salvage related to disposition of equipment in these accounts as a gain or loss. For equipment in

these accounts that was placed in service prior to implementation of amortization accounting, the net book value by vintage amortized over the remaining amortization period specified for each account and the original cost will be retired at the end of this period.

The amortization periods selected for each account or subaccount are based on a review of the existing depreciation rates for the accounts, typical service lives used for each type of equipment and a consideration of the period during which it is anticipated that most of the benefit of the equipment will be realized. The amortization periods are as follows:

Account Number	Description	Amortization Period, Years
390.00	Office Furniture and Equipment	20
393.00	Tools, Shop and Garage Equipment	20
394.00	Laboratory Equipment	15
396.00	Communication Equipment	15
397.00	Miscellaneous Equipment	15

PART V. RESULTS OF STUDY

PART V. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Table 1 presents the development of the net original cost used in the study. The results of the depreciation study are summarized in Table 2 which sets forth, by depreciable group, the estimated survivor curve, calculated annual accruals and book reserve related to net original cost and the annual amortization of net salvage. Table 3 presents the bringforward to June 30, 2026 of the book reserve as of June 30, 2025. Table 4 sets forth the calculation of estimated depreciation accruals for the twelve months ended June 30, 2026. The total amortization amount is incorporated in the total annual accrual in Table 2.

DESCRIPTION OF DETAILED TABULATIONS

Supporting statistical data for the estimates of average service lives and survivor curves, the annual depreciation calculations, and gross salvage and cost of removal for the years 2021 - 2025 are presented in three sections.

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

In the first section, the survivor curves estimated for the depreciable groups are shown as dark smooth curves on the charts. Each smooth survivor curve is denoted by a numeral followed by the type curve designation. The numeral used is the average life

derived from the entire curve from 100 percent to zero percent surviving. In cases where only a segment of the estimated curve is used in the depreciation calculation, the numeral used for identification purposes is not a designation of the average life of the group. The titles of the charts indicate the group, the symbol used to plot the points of the original life table, and the experience and placement bands of the life tables which were plotted. The experience band indicates the range of years for which the retirements were used to develop the stub survivor curve. The placements indicate, for the related experience band, the range of years of installations which appear in the experience.

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

Detailed tabulations setting forth the cost of removal, gross salvage and net salvage amounts, by account and year, are presented in the third section.

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

TABLE 1. DEVELOPMENT OF NET ORIGINAL COST AS OF JUNE 30, 2026

DEPRCIABLE GROUP	ORIGINAL COST AS OF JUNE 30, 2026	-	CUSTOMER ADVANCES	-	CONTRIBUTIONS IN AID OF CONSTRUCTION	-	EXCLUDED PROPERTY	=	NET ORIGINAL COST AS OF JUNE 30, 2026
(1)	(2)		(3)		(4)		(5)		(6)
DEPRECIABLE PLANT									
354.20 STRUCTURES AND IMPROVEMENTS - COLLECTION	204,837.63								204,837.63
354.30 STRUCTURES AND IMPROVEMENTS - SPP	6,131,131.15								6,131,131.15
354.40 STRUCTURES AND IMPROVEMENTS - TDP	1,561,716.20								1,561,716.20
354.70 STRUCTURES AND IMPROVEMENTS - GENERAL	44,830.74								44,830.74
355.00 POWER GENERATION EQUIPMENT	126,050.56								126,050.56
360.10 COLLECTION SEWERS - FORCE MAINS	289,282.19								289,282.19
361.10 COLLECTION SEWERS - GRAVITY MAINS	12,250,746.58								12,250,746.58
361.20 MANHOLES	420,172.22								420,172.22
363.00 SERVICES	12,000.00								12,000.00
364.00 FLOW MEASURING DEVICES	466,101.77								466,101.77
370.00 RECEIVING WELLS	181,962.65								181,962.65
371.00 PUMPING EQUIPMENT	1,182,839.30								1,182,839.30
380.00 TREATMENT EQUIPMENT	1,648,981.46								1,648,981.46
381.00 PLANT SEWERS	1,288,882.74								1,288,882.74
382.00 OUTFALL SEWER LINES	2,828.25								2,828.25
389.10 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES	11,607.90								11,607.90
390.00 OFFICE FURNITURE AND EQUIPMENT	58,891.35								58,891.35
391.00 TRANSPORTATION EQUIPMENT	47,639.11								47,639.11
393.00 TOOLS, SHOP AND GARAGE EQUIPMENT	506,530.06								506,530.06
394.00 LABORATORY EQUIPMENT	22,807.77								22,807.77
395.00 POWER OPERATED EQUIPMENT	1,424.51								1,424.51
396.00 COMMUNICATION EQUIPMENT	168,797.19								168,797.19
TOTAL DEPRECIABLE PLANT	**26,630,061.33**		**0.00**		**0.00**		**0.00**		**26,630,061.33**
NONDEPRECIABLE PLANT									
353.20 LAND AND LAND RIGHTS - COLLECTION	23,895.86								23,895.86
353.30 LAND AND LAND RIGHTS - SPP	148,639.24								148,639.24
353.40 LAND AND LAND RIGHTS - TDP	460,947.79								460,947.79
TOTAL NONDEPRECIABLE PLANT	**633,482.89**		**0.00**		**0.00**		**0.00**		**633,482.89**
TOTAL UTILITY PLANT	**27,263,544.22**		**0.00**		**0.00**		**0.00**		**27,263,544.22**

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE, AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF JUNE 30, 2026

	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF JUNE 30, 2026	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)
	DEPRECIABLE PLANT							
354.20	STRUCTURES AND IMPROVEMENTS - COLLECTION	45-R3	204,837.63	717	204,121	10,803	5.27	18.9
354.30	STRUCTURES AND IMPROVEMENTS - SPP	55-S0	6,131,131.15	27,869	6,103,262	181,699	2.96	33.6
354.40	STRUCTURES AND IMPROVEMENTS - TDP	55-S0	1,561,716.20	7,099	1,554,617	62,817	4.02	24.7
354.70	STRUCTURES AND IMPROVEMENTS - GENERAL	35-S1	44,830.74	101	44,730	4,107	9.16	10.9
355.00	POWER GENERATING EQUIPMENT	35-S0.5	126,050.56	901	125,150	5,538	4.39	22.6
360.10	COLLECTION SEWERS - FORCE MAINS	75-R3	289,282.19	651	288,631	4,703	1.63	61.4
361.10	COLLECTION SEWERS - GRAVITY MAINS	80-R2.5	12,250,746.58	36,504	12,214,243	281,021	2.29	43.5
361.20	MANHOLES	50-S2.5	420,172.22	425	419,747	58,628	13.95	7.2
363.00	SERVICES	47-R3	12,000.00	64	11,936	303	2.53	39.4
364.00	FLOW MEASURING DEVICES	15-L2.5	466,101.77	7,769	458,333	94,311	20.23	4.9
370.00	RECEIVING WELLS	50-R3	181,962.65	910	181,053	4,542	2.50	39.9
371.00	PUMPING EQUIPMENT	30-S0.5	1,182,839.30	9,509	1,173,330	73,410	6.21	16.0
380.00	TREATMENT EQUIPMENT	35-S1.5	1,648,981.46	10,880	1,638,101	130,370	7.91	12.6
381.00	PLANT SEWERS	50-R3	1,288,882.74	6,445	1,282,438	42,935	3.33	29.9
382.00	OUTFALL SEWER LINES	50-R3	2,828.25	14	2,814	71	2.51	39.6
389.10	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES	20-S2.5	11,607.90	145	11,463	1,001	8.62	11.5
390.00	OFFICE FURNITURE AND EQUIPMENT	20-SQ	58,891.35	(317)	59,208	3,995	6.78	14.8
391.00	TRANSPORTATION EQUIPMENT	14-L4	47,639.11	851	46,788	15,541	32.62	3.0
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	506,530.06	(6,466)	512,996	64,161	12.67	8.0
394.00	LABORATORY EQUIPMENT	15-SQ	22,807.77	(3,526)	26,334	9,093	39.87	2.9
395.00	POWER OPERATED EQUIPMENT	22-R2	1,424.51	16	1,409	1,204	84.52	1.2
396.00	COMMUNICATION EQUIPMENT	15-SQ	168,797.19	2,814	165,983	14,628	8.67	11.3
	TOTAL DEPRECIABLE PLANT		**26,630,061.33**	**103,375**	**26,526,687**	**1,064,881**	**4.00**	
	NONDEPRECIABLE PLANT							
353.20	LAND AND LAND RIGHTS - COLLECTION		23,895.86					
353.30	LAND AND LAND RIGHTS - SPP		148,639.24					
353.40	LAND AND LAND RIGHTS - TDP		460,947.79					
	TOTAL NONDEPRECIABLE PLANT		**633,482.89**					
	AMORTIZATION OF NET SALVAGE					**28**		
	TOTAL UTILITY PLANT		**27,263,544.22**	**103,375**	**26,526,687**	**1,064,909**		

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

TABLE 3. BRINGFORWARD TO JUNE 30, 2026, OF BOOK RESERVE AS OF JUNE 30, 2025

ACCOUNT	BOOK RESERVE BALANCE AS OF 6/30/2025		PROJECTED DEPRECIATION ACCRUALS		PROJECTED RETIREMENTS		PROJECTED COST OF REMOVAL		PROJECTED SALVAGE		ACQUISITIONS AND ADJUSTMENTS		PROJECTED BOOK RESERVE BALANCE AS OF 6/30/2026
(1)	(2)	+	(3)	-	(4)	-	(5)	+	(6)	+	(7)	=	(8)
354.20	0		1,139		402		20						717
354.30	0		27,869										27,869
354.40	0		7,099										7,099
354.70	0		321		210		11						101
355.00	0		901										901
360.10	0		966		300		15						651
361.10	0		38,289		1,700		85						36,504
361.20	0		2,105		1,600		80						425
363.00	0		64										64
364.00	0		7,769										7,769
370.00	0		910										910
371.00	0		9,858		333		17						9,509
380.00	0		11,781		858		43						10,880
381.00	0		6,445										6,445
382.00	0		14										14
389.10	0		145										145
390.00	0		736		1,053								(317)
391.00	0		851										851
393.00	0		6,332		12,798								(6,466)
394.00	0		380		3,906								(3,526)
395.00	0		16										16
396.00	0		2,814										2,814
TOTAL	**0**		**126,799**		**23,158**		**270**		**0**		**0**		**103,375**

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

TABLE 4. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED JUNE 30, 2026

ACCOUNT	NET ORIGINALCOST AS OF 6/30/2025	NET ORIGINALCOST AS OF 6/30/2026	ACCRUAL RATE	AVERAGE ACCRUALS	AMORTIZATION OF NET SALVAGE	PROJECTED DEPRECIATION ACCRUALS
(1)	(2)	(3)	(4)	(5)=([(2)+(3)]/2)*(4)/2	(6)	(7)=(5)+(6)
354.20	0.00	204,837.63	2.22	1,138	1	1,139
354.30	0.00	6,131,131.15	1.82	27,869		27,869
354.40	0.00	1,561,716.20	1.82	7,099		7,099
354.70	0.00	44,830.74	2.86	320	1	321
355.00	0.00	126,050.56	2.86	901		901
360.10	0.00	289,282.19	1.33	965	1	966
361.10	0.00	12,250,746.58	1.25	38,284	5	38,289
361.20	0.00	420,172.22	2.00	2,101	4	2,105
363.00	0.00	12,000.00	2.13	64		64
364.00	0.00	466,101.77	6.67	7,769		7,769
370.00	0.00	181,962.65	2.00	910		910
371.00	0.00	1,182,839.30	3.33	9,857	1	9,858
380.00	0.00	1,648,981.46	2.86	11,779	2	11,781
381.00	0.00	1,288,882.74	2.00	6,445		6,445
382.00	0.00	2,828.25	2.00	14		14
389.10	0.00	11,607.90	5.00	145		145
390.00	0.00	58,891.35	5.00	736		736
391.00	0.00	47,639.11	7.14	851		851
393.00	0.00	506,530.06	5.00	6,332		6,332
394.00	0.00	22,807.77	6.67	380		380
395.00	0.00	1,424.51	4.55	16		16
396.00	0.00	168,797.19	6.67	2,814		2,814
TOTAL	**0.00**	**26,630,061.33**		**126,784**	**15**	**126,799**

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

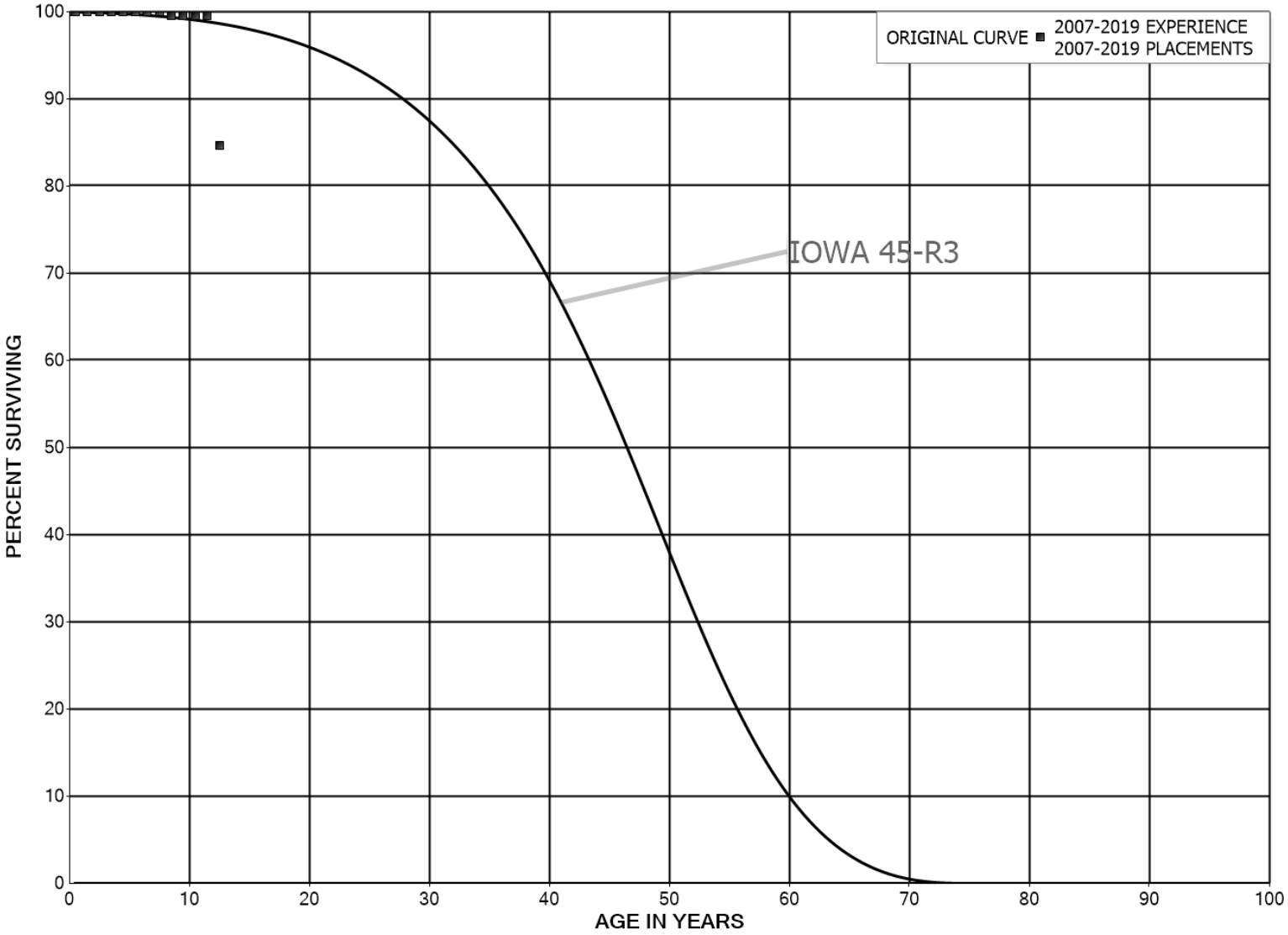
TABLE 5. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

	2021		2022		2023		2024		PROJECTED 2025			
ACCOUNT	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	NET SALVAGE	SALVAGE ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)*	(13)=(12)/5
354.20										10.00	(10.00)	(2)
354.30											0.00	0
354.40											0.00	0
354.70										5.00	(5.00)	(1)
355.00											0.00	0
360.10										8.00	(8.00)	(2)
361.10										43.00	(43.00)	(9)
361.20										40.00	(40.00)	(8)
363.00											0.00	0
364.00											0.00	0
370.00											0.00	0
371.00										8.00	(8.00)	(2)
380.00										21.00	(21.00)	(4)
381.00											0.00	0
382.00											0.00	0
389.10											0.00	0
390.00											0.00	0
391.00											0.00	0
393.00											0.00	0
394.00											0.00	0
395.00											0.00	0
396.00											0.00	0
TOTAL	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**135.00**	**(135.00)**	**(28)**

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

PART VI. SERVICE LIFE STATISTICS

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 354.20 STRUCTURES AND IMPROVEMENTS - COLLECTION
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

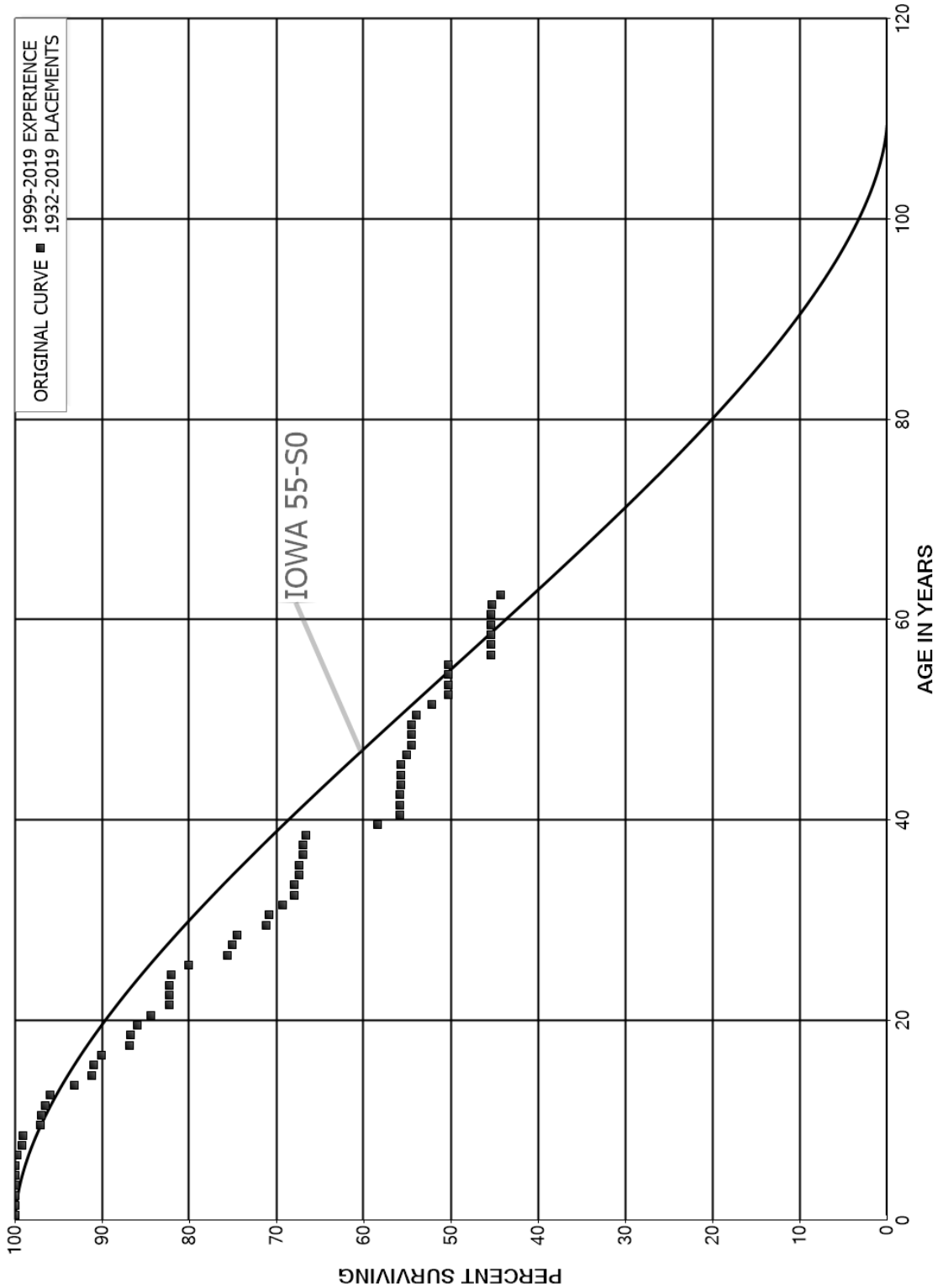
ACCOUNT 354.20 STRUCTURES AND IMPROVEMENTS - COLLECTION

ORIGINAL LIFE TABLE

PLACEMENT BAND 2007-2019 EXPERIENCE BAND 2007-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,844,636		0.0000	1.0000	100.00
0.5	3,478,774		0.0000	1.0000	100.00
1.5	1,864,154		0.0000	1.0000	100.00
2.5	516,452	0	0.0000	1.0000	100.00
3.5	479,797		0.0000	1.0000	100.00
4.5	437,900	416	0.0010	0.9990	100.00
5.5	422,717		0.0000	1.0000	99.90
6.5	321,516		0.0000	1.0000	99.90
7.5	321,516	1,408	0.0044	0.9956	99.90
8.5	311,522		0.0000	1.0000	99.47
9.5	311,522		0.0000	1.0000	99.47
10.5	134,415		0.0000	1.0000	99.47
11.5	20,659	3,076	0.1489	0.8511	99.47
12.5					84.66

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNTS 354.30 AND 354.40 STRUCTURES AND IMPROVEMENTS - SPP AND TDP
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNTS 354.30 AND 354.40 STRUCTURES AND IMPROVEMENTS - SPP AND TDP

ORIGINAL LIFE TABLE

PLACEMENT BAND 1932-2019 EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	70,500,767		0.0000	1.0000	100.00
0.5	76,131,665		0.0000	1.0000	100.00
1.5	80,233,751	6,642	0.0001	0.9999	100.00
2.5	105,447,960		0.0000	1.0000	99.99
3.5	85,605,007	28,836	0.0003	0.9997	99.99
4.5	79,002,174	4,425	0.0001	0.9999	99.96
5.5	46,624,214	105,422	0.0023	0.9977	99.95
6.5	51,444,895	277,564	0.0054	0.9946	99.73
7.5	50,906,335	75,090	0.0015	0.9985	99.19
8.5	50,793,050	1,027,715	0.0202	0.9798	99.04
9.5	34,780,266	28,544	0.0008	0.9992	97.04
10.5	15,695,508	65,025	0.0041	0.9959	96.96
11.5	15,618,899	88,716	0.0057	0.9943	96.56
12.5	20,002,643	601,564	0.0301	0.9699	96.01
13.5	17,169,269	353,428	0.0206	0.9794	93.12
14.5	16,203,968	41,247	0.0025	0.9975	91.20
15.5	16,204,082	163,309	0.0101	0.9899	90.97
16.5	13,585,539	481,677	0.0355	0.9645	90.06
17.5	12,995,837	17,548	0.0014	0.9986	86.86
18.5	12,210,208	114,143	0.0093	0.9907	86.74
19.5	7,393,964	134,551	0.0182	0.9818	85.93
20.5	6,513,761	157,405	0.0242	0.9758	84.37
21.5	6,711,244	2,801	0.0004	0.9996	82.33
22.5	7,374,817	1,543	0.0002	0.9998	82.30
23.5	6,783,698	15,823	0.0023	0.9977	82.28
24.5	6,921,413	166,617	0.0241	0.9759	82.09
25.5	6,763,696	380,532	0.0563	0.9437	80.11
26.5	5,899,041	38,147	0.0065	0.9935	75.60
27.5	4,281,769	34,820	0.0081	0.9919	75.12
28.5	3,967,252	175,318	0.0442	0.9558	74.50
29.5	4,051,668	21,732	0.0054	0.9946	71.21
30.5	5,300,696	114,682	0.0216	0.9784	70.83
31.5	4,027,463	76,382	0.0190	0.9810	69.30
32.5	2,813,504	2,190	0.0008	0.9992	67.98
33.5	2,649,698	20,846	0.0079	0.9921	67.93
34.5	1,122,954		0.0000	1.0000	67.40
35.5	398,615	2,457	0.0062	0.9938	67.40
36.5	369,394		0.0000	1.0000	66.98
37.5	339,885	1,942	0.0057	0.9943	66.98
38.5	249,055	30,753	0.1235	0.8765	66.60

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNTS 354.30 AND 354.40 STRUCTURES AND IMPROVEMENTS - SPP AND TDP

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1932-2019 EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	877,505	37,754	0.0430	0.9570	58.37
40.5	1,351,121		0.0000	1.0000	55.86
41.5	19,298,436	4,893	0.0003	0.9997	55.86
42.5	19,293,543	30,808	0.0016	0.9984	55.85
43.5	32,745,779		0.0000	1.0000	55.76
44.5	14,343,608	10,968	0.0008	0.9992	55.76
45.5	14,332,640	153,806	0.0107	0.9893	55.72
46.5	14,199,715	156,087	0.0110	0.9890	55.12
47.5	552,598		0.0000	1.0000	54.51
48.5	1,223,925		0.0000	1.0000	54.51
49.5	1,265,936	12,500	0.0099	0.9901	54.51
50.5	1,284,936	43,517	0.0339	0.9661	53.98
51.5	570,093	20,853	0.0366	0.9634	52.15
52.5	524,823		0.0000	1.0000	50.24
53.5	524,823		0.0000	1.0000	50.24
54.5	447,474		0.0000	1.0000	50.24
55.5	447,474	42,843	0.0957	0.9043	50.24
56.5	13,313,486	1,903	0.0001	0.9999	45.43
57.5	13,311,583		0.0000	1.0000	45.42
58.5	13,049,341	13	0.0000	1.0000	45.42
59.5	140,486		0.0000	1.0000	45.42
60.5	140,486	363	0.0026	0.9974	45.42
61.5	140,123	3,040	0.0217	0.9783	45.31
62.5					44.32
63.5					
64.5					
65.5					
66.5					
67.5					
68.5	39,928		0.0000		
69.5	39,928		0.0000		
70.5	39,928		0.0000		
71.5	39,928		0.0000		
72.5	40,428		0.0000		
73.5	39,928		0.0000		
74.5	39,928		0.0000		
75.5	39,928		0.0000		
76.5	602		0.0000		
77.5	602		0.0000		
78.5	602		0.0000		

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

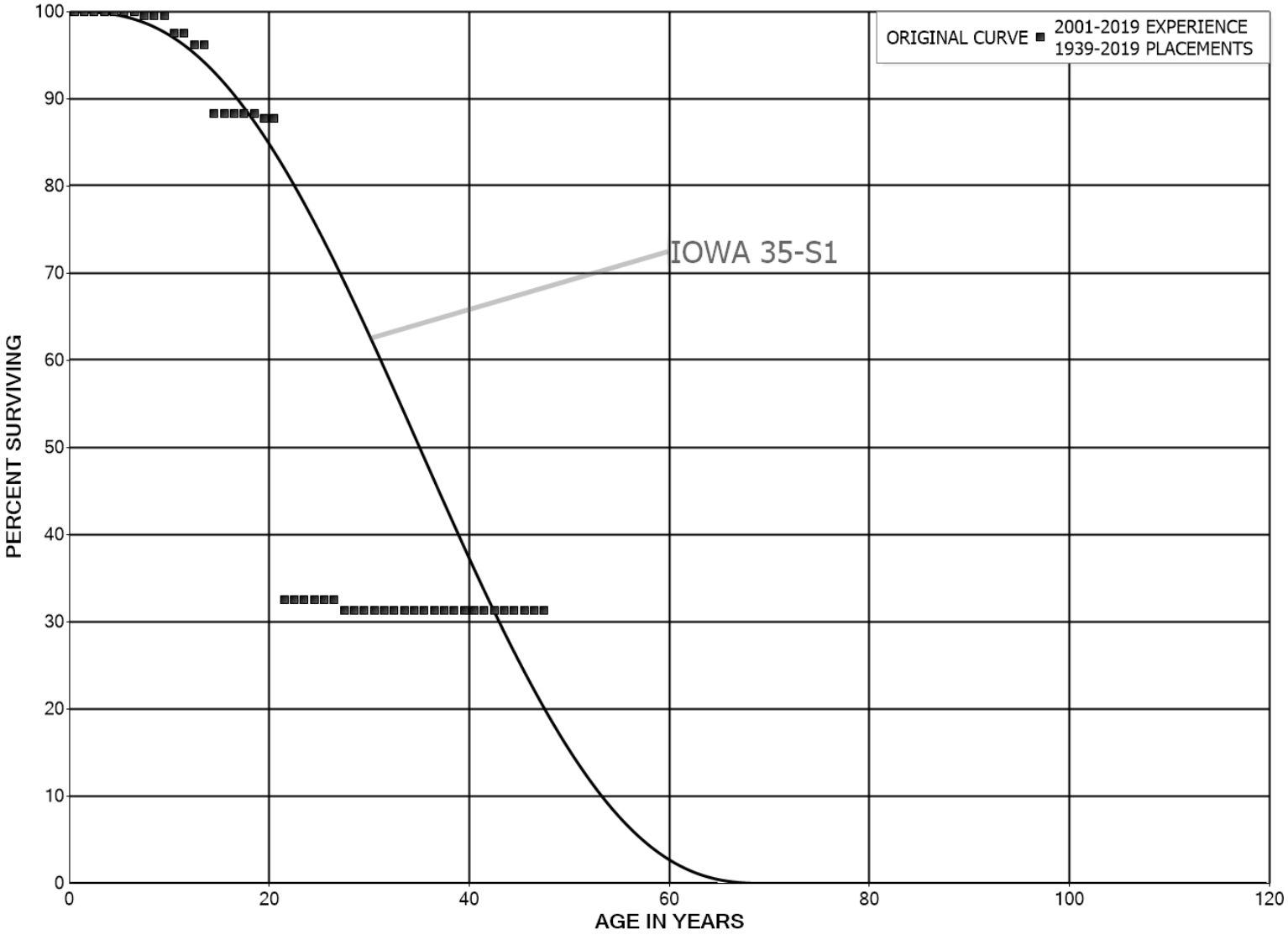
ACCOUNTS 354.30 AND 354.40 STRUCTURES AND IMPROVEMENTS - SPP AND TDP

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1932-2019 EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	602		0.0000		
80.5	602		0.0000		
81.5	602		0.0000		
82.5	602		0.0000		
83.5	602		0.0000		
84.5	602		0.0000		
85.5	602		0.0000		
86.5	602		0.0000		
87.5					

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 354.70 STRUCTURES AND IMPROVEMENTS - GENERAL
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 354.70 STRUCTURES AND IMPROVEMENTS - GENERAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1939-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,331,347		0.0000	1.0000	100.00
0.5	2,248,872	400	0.0002	0.9998	100.00
1.5	2,139,519		0.0000	1.0000	99.98
2.5	2,007,976		0.0000	1.0000	99.98
3.5	1,998,798		0.0000	1.0000	99.98
4.5	978,189		0.0000	1.0000	99.98
5.5	566,034		0.0000	1.0000	99.98
6.5	540,776	2,524	0.0047	0.9953	99.98
7.5	668,631		0.0000	1.0000	99.52
8.5	661,526		0.0000	1.0000	99.52
9.5	622,592	12,303	0.0198	0.9802	99.52
10.5	529,371	373	0.0007	0.9993	97.55
11.5	209,362	2,752	0.0131	0.9869	97.48
12.5	204,311		0.0000	1.0000	96.20
13.5	220,425	18,073	0.0820	0.9180	96.20
14.5	208,207		0.0000	1.0000	88.31
15.5	208,207		0.0000	1.0000	88.31
16.5	165,317		0.0000	1.0000	88.31
17.5	193,471		0.0000	1.0000	88.31
18.5	210,457	1,510	0.0072	0.9928	88.31
19.5	223,914		0.0000	1.0000	87.68
20.5	223,914	140,772	0.6287	0.3713	87.68
21.5	67,028		0.0000	1.0000	32.56
22.5	73,481		0.0000	1.0000	32.56
23.5	73,481		0.0000	1.0000	32.56
24.5	73,481		0.0000	1.0000	32.56
25.5	44,261		0.0000	1.0000	32.56
26.5	27,275	1,047	0.0384	0.9616	32.56
27.5	11,260		0.0000	1.0000	31.31
28.5	11,260		0.0000	1.0000	31.31
29.5	11,260		0.0000	1.0000	31.31
30.5	11,260		0.0000	1.0000	31.31
31.5	11,260		0.0000	1.0000	31.31
32.5	11,260		0.0000	1.0000	31.31
33.5	11,260		0.0000	1.0000	31.31
34.5	11,260		0.0000	1.0000	31.31
35.5	450		0.0000	1.0000	31.31
36.5	450		0.0000	1.0000	31.31
37.5	450		0.0000	1.0000	31.31
38.5	450		0.0000	1.0000	31.31

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 354.70 STRUCTURES AND IMPROVEMENTS - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1939-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	450		0.0000	1.0000	31.31
40.5	450		0.0000	1.0000	31.31
41.5	450		0.0000	1.0000	31.31
42.5	450		0.0000	1.0000	31.31
43.5	450		0.0000	1.0000	31.31
44.5	450		0.0000	1.0000	31.31
45.5	450		0.0000	1.0000	31.31
46.5	450		0.0000	1.0000	31.31
47.5					31.31
48.5					
49.5					
50.5					
51.5					
52.5					
53.5					
54.5					
55.5					
56.5					
57.5					
58.5					
59.5					
60.5					
61.5					
62.5					
63.5					
64.5					
65.5					
66.5					
67.5					
68.5	3,802		0.0000		
69.5	3,802		0.0000		
70.5	3,802	283	0.0744		
71.5	3,519		0.0000		
72.5	3,519		0.0000		
73.5	3,519		0.0000		
74.5	3,519		0.0000		
75.5	3,519		0.0000		
76.5	3,519		0.0000		
77.5	3,519		0.0000		
78.5	3,519		0.0000		

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

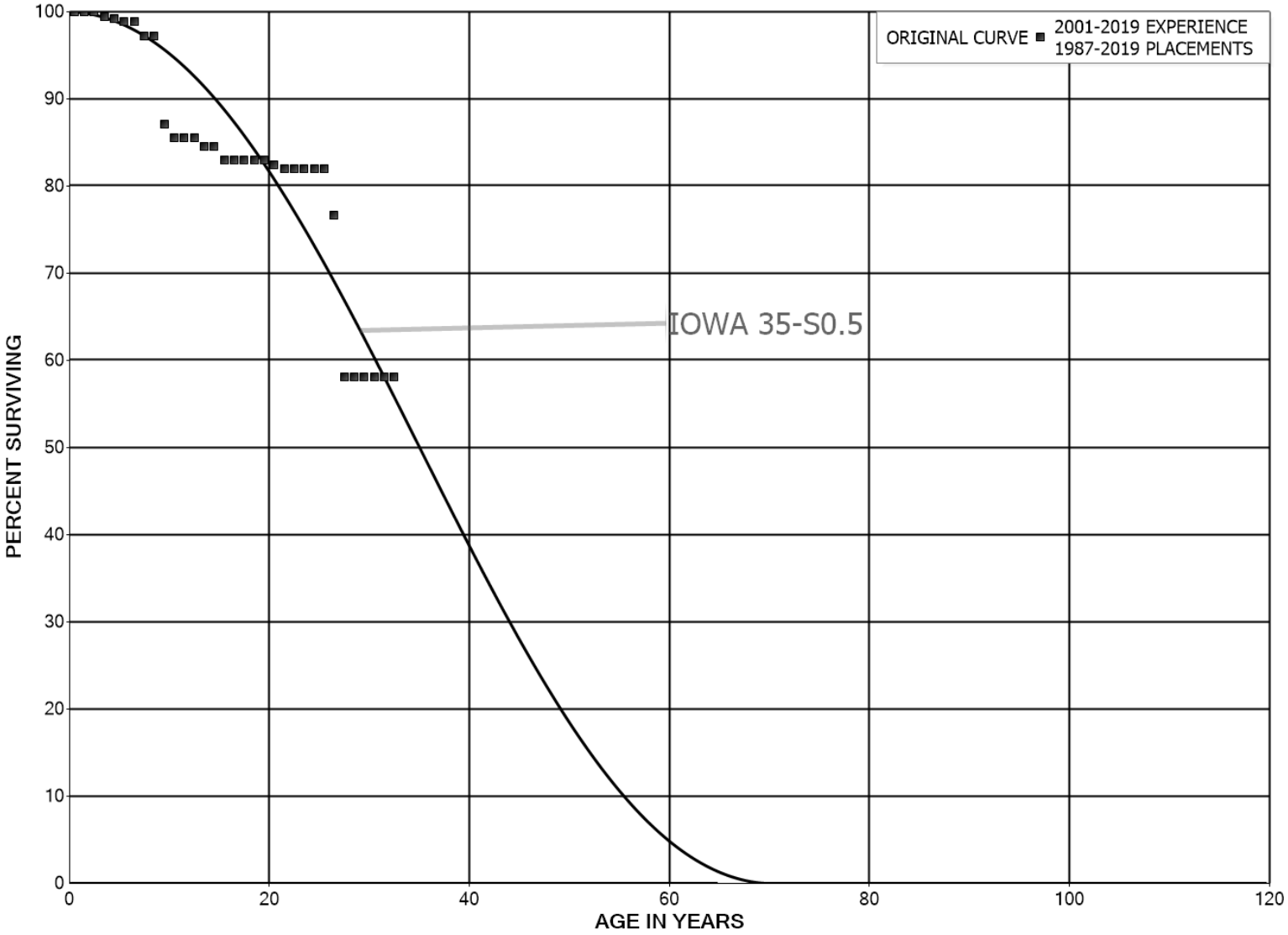
ACCOUNT 354.70 STRUCTURES AND IMPROVEMENTS - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1939-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	3,519		0.0000		
80.5					

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 355.00 POWER GENERATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

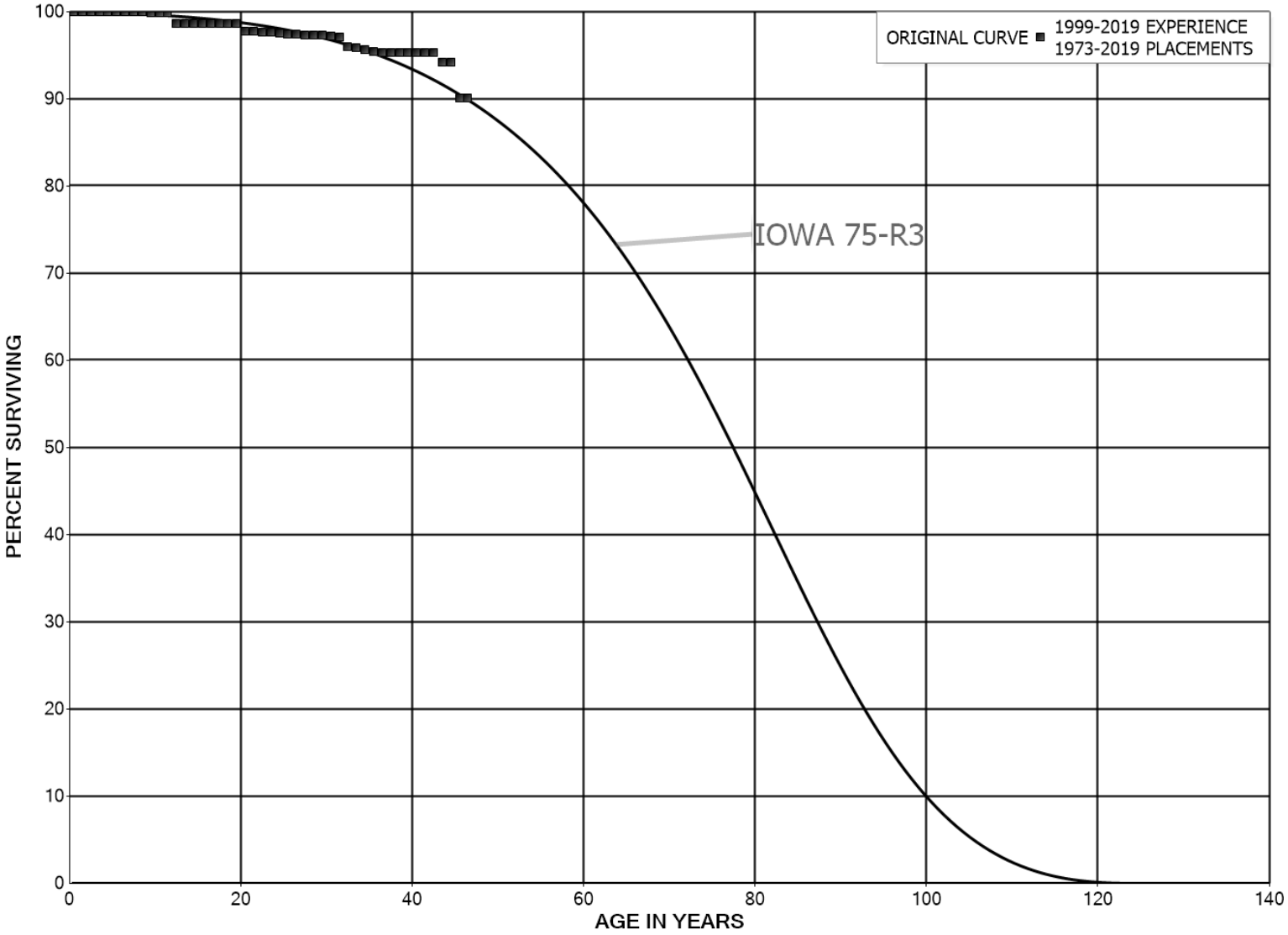
ACCOUNT 355.00 POWER GENERATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1987-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,656,122		0.0000	1.0000	100.00
0.5	3,685,338		0.0000	1.0000	100.00
1.5	4,385,880		0.0000	1.0000	100.00
2.5	4,494,639	26,926	0.0060	0.9940	100.00
3.5	4,479,665	10,161	0.0023	0.9977	99.40
4.5	4,398,000	14,523	0.0033	0.9967	99.18
5.5	3,773,674	1,387	0.0004	0.9996	98.85
6.5	3,828,658	61,470	0.0161	0.9839	98.81
7.5	3,336,361		0.0000	1.0000	97.23
8.5	3,321,984	347,576	0.1046	0.8954	97.23
9.5	2,953,727	51,388	0.0174	0.9826	87.05
10.5	328,249		0.0000	1.0000	85.54
11.5	144,528		0.0000	1.0000	85.54
12.5	267,555	3,097	0.0116	0.9884	85.54
13.5	327,093		0.0000	1.0000	84.55
14.5	278,538	5,336	0.0192	0.9808	84.55
15.5	281,064		0.0000	1.0000	82.93
16.5	293,645		0.0000	1.0000	82.93
17.5	241,944		0.0000	1.0000	82.93
18.5	203,466		0.0000	1.0000	82.93
19.5	203,466	1,204	0.0059	0.9941	82.93
20.5	202,262	1,103	0.0055	0.9945	82.44
21.5	432,455		0.0000	1.0000	81.99
22.5	402,008		0.0000	1.0000	81.99
23.5	402,008		0.0000	1.0000	81.99
24.5	402,008		0.0000	1.0000	81.99
25.5	402,978	26,388	0.0655	0.9345	81.99
26.5	174,978	42,310	0.2418	0.7582	76.62
27.5	89,880		0.0000	1.0000	58.09
28.5	68,585		0.0000	1.0000	58.09
29.5	68,585		0.0000	1.0000	58.09
30.5	19,246		0.0000	1.0000	58.09
31.5	19,246		0.0000	1.0000	58.09
32.5					58.09

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 360.10 COLLECTION SEWERS - FORCE MAINS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 360.10 COLLECTION SEWERS - FORCE MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1973-2019 EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	31,766,704	19	0.0000	1.0000	100.00
0.5	28,215,316	26	0.0000	1.0000	100.00
1.5	35,558,986	33	0.0000	1.0000	100.00
2.5	23,783,577	70	0.0000	1.0000	100.00
3.5	21,373,939	350	0.0000	1.0000	100.00
4.5	18,774,036	315	0.0000	1.0000	100.00
5.5	14,425,014	397	0.0000	1.0000	100.00
6.5	14,188,090	1,611	0.0001	0.9999	99.99
7.5	14,122,868	1,747	0.0001	0.9999	99.98
8.5	13,850,582	16,747	0.0012	0.9988	99.97
9.5	13,465,099	64	0.0000	1.0000	99.85
10.5	13,318,392	82	0.0000	1.0000	99.85
11.5	10,748,868	127,626	0.0119	0.9881	99.85
12.5	9,661,386		0.0000	1.0000	98.66
13.5	7,868,737	3,291	0.0004	0.9996	98.66
14.5	7,779,655	99	0.0000	1.0000	98.62
15.5	5,905,707	9	0.0000	1.0000	98.62
16.5	5,774,986	949	0.0002	0.9998	98.62
17.5	5,344,267	1,253	0.0002	0.9998	98.60
18.5	4,614,847	826	0.0002	0.9998	98.58
19.5	4,197,905	37,017	0.0088	0.9912	98.56
20.5	3,986,776	70	0.0000	1.0000	97.69
21.5	4,475,797	1,897	0.0004	0.9996	97.69
22.5	3,907,599	569	0.0001	0.9999	97.65
23.5	4,900,347	3,932	0.0008	0.9992	97.64
24.5	6,419,851	13,411	0.0021	0.9979	97.56
25.5	6,580,720	788	0.0001	0.9999	97.35
26.5	6,033,834	1,095	0.0002	0.9998	97.34
27.5	6,011,515	2,049	0.0003	0.9997	97.32
28.5	5,991,855	3,135	0.0005	0.9995	97.29
29.5	6,011,945	3,365	0.0006	0.9994	97.24
30.5	5,911,879	4,784	0.0008	0.9992	97.19
31.5	5,517,306	65,876	0.0119	0.9881	97.11
32.5	5,225,480	4,106	0.0008	0.9992	95.95
33.5	5,192,765	13,636	0.0026	0.9974	95.87
34.5	4,869,190	12,733	0.0026	0.9974	95.62
35.5	4,856,457	2,869	0.0006	0.9994	95.37
36.5	4,661,206	15	0.0000	1.0000	95.31
37.5	4,607,713		0.0000	1.0000	95.31
38.5	4,446,768	1,883	0.0004	0.9996	95.31

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

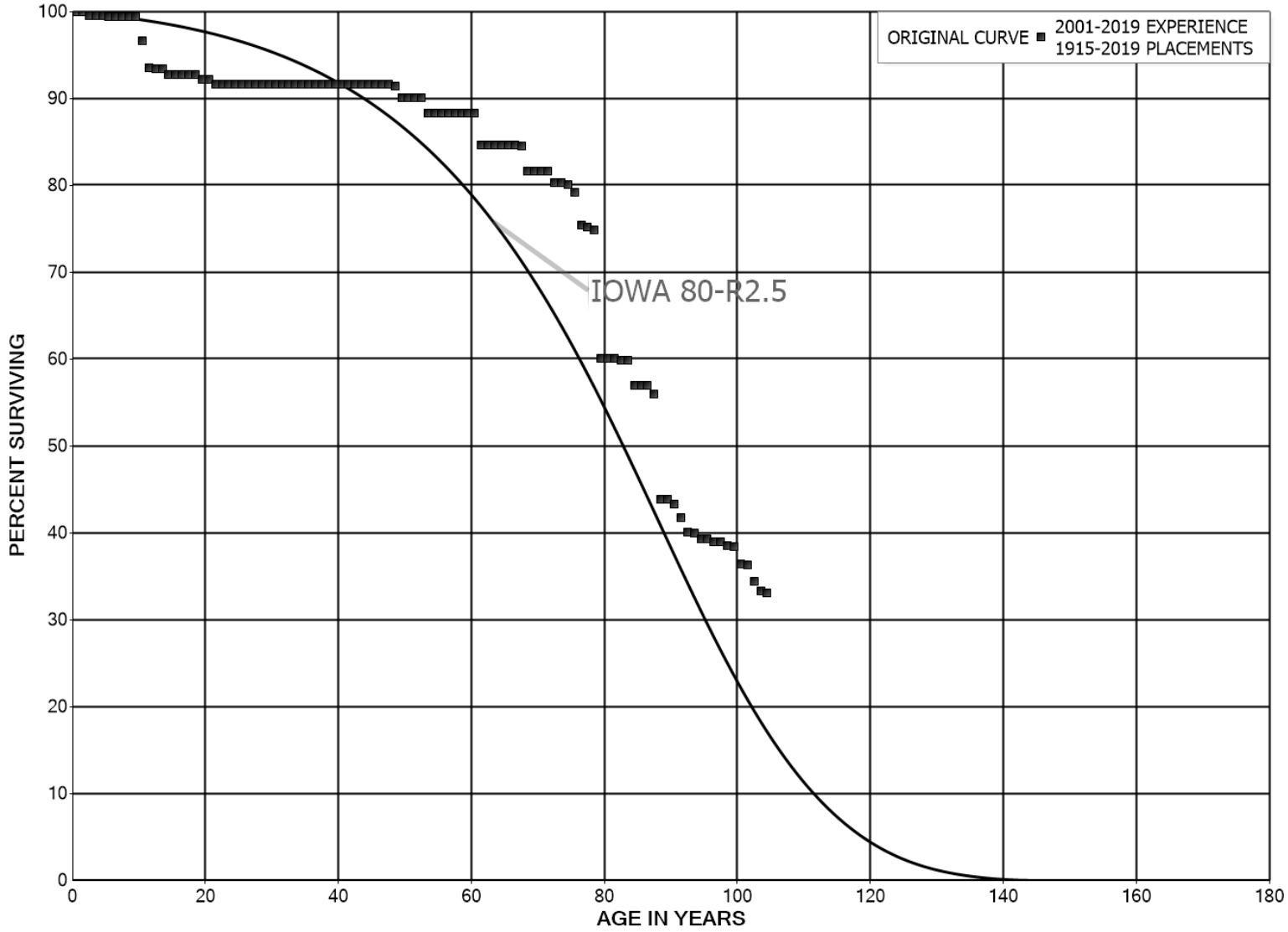
ACCOUNT 360.10 COLLECTION SEWERS - FORCE MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1973-2019 EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,369,779	82	0.0000	1.0000	95.27
40.5	4,295,948	6	0.0000	1.0000	95.27
41.5	4,025,587	0	0.0000	1.0000	95.27
42.5	3,566,737	42,283	0.0119	0.9881	95.27
43.5	2,553,034		0.0000	1.0000	94.14
44.5	1,703,254	73,783	0.0433	0.9567	94.14
45.5	125,695		0.0000	1.0000	90.06
46.5					90.06

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 361.10 COLLECTION SEWERS - GRAVITY MAINS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 361.10 COLLECTION SEWERS - GRAVITY MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1915-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	123,698,865	1,489	0.0000	1.0000	100.00
0.5	80,968,134	1,744	0.0000	1.0000	100.00
1.5	71,427,735	349,743	0.0049	0.9951	100.00
2.5	61,491,291		0.0000	1.0000	99.51
3.5	47,985,505		0.0000	1.0000	99.51
4.5	43,496,282	26,093	0.0006	0.9994	99.51
5.5	34,622,702	11,064	0.0003	0.9997	99.45
6.5	36,236,717	10,556	0.0003	0.9997	99.42
7.5	44,473,440	0	0.0000	1.0000	99.39
8.5	44,403,805	13,334	0.0003	0.9997	99.39
9.5	42,579,956	1,180,167	0.0277	0.9723	99.36
10.5	27,257,562	886,763	0.0325	0.9675	96.60
11.5	23,041,413	10,064	0.0004	0.9996	93.46
12.5	15,696,984	13,300	0.0008	0.9992	93.42
13.5	13,197,516	82,522	0.0063	0.9937	93.34
14.5	9,898,866	187	0.0000	1.0000	92.76
15.5	8,175,329	367	0.0000	1.0000	92.75
16.5	11,005,722	1,374	0.0001	0.9999	92.75
17.5	22,668,123		0.0000	1.0000	92.74
18.5	22,367,436	144,378	0.0065	0.9935	92.74
19.5	21,841,271		0.0000	1.0000	92.14
20.5	10,429,000	56,430	0.0054	0.9946	92.14
21.5	13,494,984		0.0000	1.0000	91.64
22.5	12,095,717		0.0000	1.0000	91.64
23.5	13,846,891		0.0000	1.0000	91.64
24.5	14,182,481		0.0000	1.0000	91.64
25.5	19,071,002		0.0000	1.0000	91.64
26.5	16,170,692		0.0000	1.0000	91.64
27.5	36,060,280		0.0000	1.0000	91.64
28.5	35,923,542		0.0000	1.0000	91.64
29.5	33,683,971		0.0000	1.0000	91.64
30.5	8,391,683	866	0.0001	0.9999	91.64
31.5	8,167,272	21	0.0000	1.0000	91.63
32.5	8,027,418		0.0000	1.0000	91.63
33.5	7,266,714		0.0000	1.0000	91.63
34.5	5,540,059		0.0000	1.0000	91.63
35.5	3,406,034		0.0000	1.0000	91.63
36.5	3,951,146		0.0000	1.0000	91.63
37.5	4,287,296		0.0000	1.0000	91.63
38.5	4,273,219		0.0000	1.0000	91.63

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 361.10 COLLECTION SEWERS - GRAVITY MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,243,666		0.0000	1.0000	91.63
40.5	41,503,891	5,447	0.0001	0.9999	91.63
41.5	41,043,016	49	0.0000	1.0000	91.62
42.5	41,341,828		0.0000	1.0000	91.62
43.5	20,516,395		0.0000	1.0000	91.62
44.5	17,262,745	4,573	0.0003	0.9997	91.62
45.5	17,447,879		0.0000	1.0000	91.60
46.5	16,922,111	1,617	0.0001	0.9999	91.60
47.5	1,493,981	2,878	0.0019	0.9981	91.59
48.5	1,491,103	21,283	0.0143	0.9857	91.41
49.5	995,707	187	0.0002	0.9998	90.11
50.5	1,249,631		0.0000	1.0000	90.09
51.5	1,214,773		0.0000	1.0000	90.09
52.5	1,253,366	24,618	0.0196	0.9804	90.09
53.5	28,374,663		0.0000	1.0000	88.32
54.5	38,998,170		0.0000	1.0000	88.32
55.5	39,986,553		0.0000	1.0000	88.32
56.5	13,005,874		0.0000	1.0000	88.32
57.5	59,432,346		0.0000	1.0000	88.32
58.5	60,820,282	557	0.0000	1.0000	88.32
59.5	59,761,303	747	0.0000	1.0000	88.32
60.5	2,094,297	87,761	0.0419	0.9581	88.32
61.5	22,663,762	8	0.0000	1.0000	84.62
62.5	21,213,491	61	0.0000	1.0000	84.62
63.5	21,215,934	289	0.0000	1.0000	84.62
64.5	46,353		0.0000	1.0000	84.62
65.5	1,102,303		0.0000	1.0000	84.62
66.5	1,102,303	1,673	0.0015	0.9985	84.62
67.5	1,100,630	37,140	0.0337	0.9663	84.49
68.5	1,259,440		0.0000	1.0000	81.64
69.5	290,689		0.0000	1.0000	81.64
70.5	962,463	168	0.0002	0.9998	81.64
71.5	962,295	15,230	0.0158	0.9842	81.62
72.5	1,042,298	993	0.0010	0.9990	80.33
73.5	946,072	2,053	0.0022	0.9978	80.25
74.5	683,176	7,508	0.0110	0.9890	80.08
75.5	675,668	32,767	0.0485	0.9515	79.20
76.5	642,901	1,310	0.0020	0.9980	75.36
77.5	1,531,686	8,017	0.0052	0.9948	75.20
78.5	1,523,669	299,242	0.1964	0.8036	74.81

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

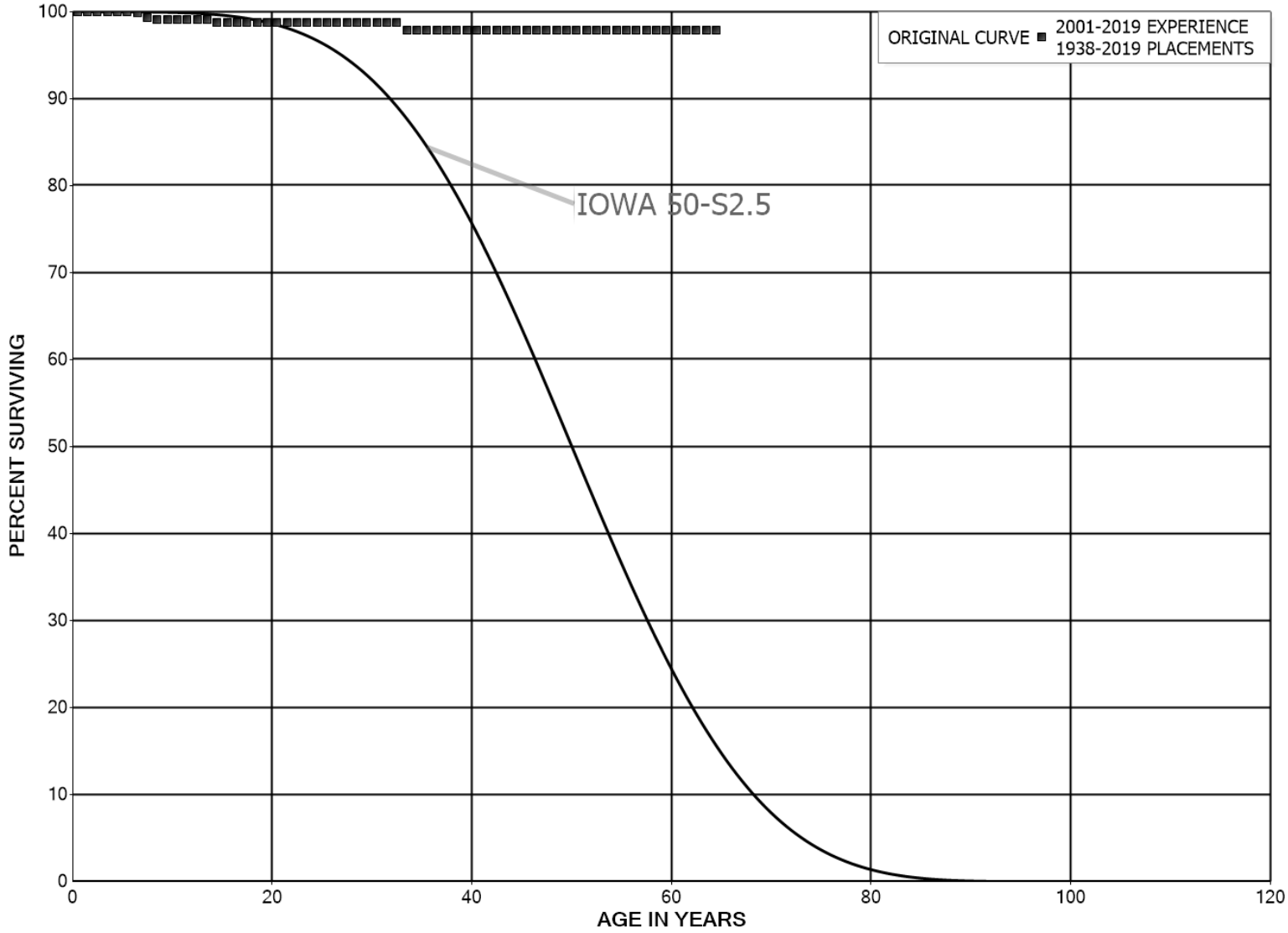
ACCOUNT 361.10 COLLECTION SEWERS - GRAVITY MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,224,427	291	0.0002	0.9998	60.12
80.5	1,522,508		0.0000	1.0000	60.10
81.5	632,413	2,303	0.0036	0.9964	60.10
82.5	648,868		0.0000	1.0000	59.89
83.5	648,868	31,252	0.0482	0.9518	59.89
84.5	601,981	10	0.0000	1.0000	57.00
85.5	722,814		0.0000	1.0000	57.00
86.5	722,814	13,485	0.0187	0.9813	57.00
87.5	709,329	153,014	0.2157	0.7843	55.94
88.5	556,315	264	0.0005	0.9995	43.87
89.5	329,027	4,352	0.0132	0.9868	43.85
90.5	306,175	11,276	0.0368	0.9632	43.27
91.5	294,898	11,132	0.0377	0.9623	41.68
92.5	283,767	1,273	0.0045	0.9955	40.10
93.5	282,494	4,366	0.0155	0.9845	39.92
94.5	278,128	221	0.0008	0.9992	39.31
95.5	277,906	1,967	0.0071	0.9929	39.27
96.5	275,939	42	0.0002	0.9998	39.00
97.5	3,804,626	42,906	0.0113	0.9887	38.99
98.5	3,761,720	15,091	0.0040	0.9960	38.55
99.5	3,616,599	191,754	0.0530	0.9470	38.40
100.5	3,424,846	6,012	0.0018	0.9982	36.36
101.5	96,405	5,167	0.0536	0.9464	36.30
102.5	91,238	2,967	0.0325	0.9675	34.35
103.5	88,271	309	0.0035	0.9965	33.23
104.5					33.12

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 361.20 MANHOLES
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 361.20 MANHOLES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1938-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	14,379,651		0.0000	1.0000	100.00
0.5	10,176,887		0.0000	1.0000	100.00
1.5	10,661,285	0	0.0000	1.0000	100.00
2.5	11,952,425		0.0000	1.0000	100.00
3.5	12,083,028	911	0.0001	0.9999	100.00
4.5	7,585,455		0.0000	1.0000	99.99
5.5	5,573,639	6,667	0.0012	0.9988	99.99
6.5	4,589,383	27,566	0.0060	0.9940	99.87
7.5	4,569,090	10,961	0.0024	0.9976	99.27
8.5	5,066,097		0.0000	1.0000	99.03
9.5	5,304,644		0.0000	1.0000	99.03
10.5	5,838,060		0.0000	1.0000	99.03
11.5	5,353,439		0.0000	1.0000	99.03
12.5	4,555,554		0.0000	1.0000	99.03
13.5	4,114,028	12,188	0.0030	0.9970	99.03
14.5	2,635,311		0.0000	1.0000	98.74
15.5	2,105,291	0	0.0000	1.0000	98.74
16.5	2,247,105	472	0.0002	0.9998	98.74
17.5	2,934,821		0.0000	1.0000	98.72
18.5	2,849,242		0.0000	1.0000	98.72
19.5	2,782,656		0.0000	1.0000	98.72
20.5	2,425,509	0	0.0000	1.0000	98.72
21.5	1,772,096		0.0000	1.0000	98.72
22.5	970,343		0.0000	1.0000	98.72
23.5	1,299,611		0.0000	1.0000	98.72
24.5	1,741,110		0.0000	1.0000	98.72
25.5	2,636,710		0.0000	1.0000	98.72
26.5	3,361,749		0.0000	1.0000	98.72
27.5	3,450,899		0.0000	1.0000	98.72
28.5	3,240,536		0.0000	1.0000	98.72
29.5	2,574,979		0.0000	1.0000	98.72
30.5	1,538,799		0.0000	1.0000	98.72
31.5	1,635,548		0.0000	1.0000	98.72
32.5	1,551,747	13,277	0.0086	0.9914	98.72
33.5	1,328,056		0.0000	1.0000	97.88
34.5	1,038,030		0.0000	1.0000	97.88
35.5	1,093,592		0.0000	1.0000	97.88
36.5	1,326,879		0.0000	1.0000	97.88
37.5	1,450,927		0.0000	1.0000	97.88
38.5	1,304,196		0.0000	1.0000	97.88

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 361.20 MANHOLES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1938-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	994,944		0.0000	1.0000	97.88
40.5	2,263,935		0.0000	1.0000	97.88
41.5	2,043,826		0.0000	1.0000	97.88
42.5	2,216,232		0.0000	1.0000	97.88
43.5	2,406,018		0.0000	1.0000	97.88
44.5	2,040,304		0.0000	1.0000	97.88
45.5	2,008,665		0.0000	1.0000	97.88
46.5	1,708,150		0.0000	1.0000	97.88
47.5	301,817		0.0000	1.0000	97.88
48.5	301,817		0.0000	1.0000	97.88
49.5	170,327		0.0000	1.0000	97.88
50.5	201,568		0.0000	1.0000	97.88
51.5	166,180		0.0000	1.0000	97.88
52.5	172,781		0.0000	1.0000	97.88
53.5	1,995,623		0.0000	1.0000	97.88
54.5	1,827,036		0.0000	1.0000	97.88
55.5	1,951,871		0.0000	1.0000	97.88
56.5	131,436		0.0000	1.0000	97.88
57.5	10,950,272		0.0000	1.0000	97.88
58.5	10,950,272		0.0000	1.0000	97.88
59.5	10,825,437		0.0000	1.0000	97.88
60.5	89,564		0.0000	1.0000	97.88
61.5	89,564		0.0000	1.0000	97.88
62.5	89,564		0.0000	1.0000	97.88
63.5	89,564		0.0000	1.0000	97.88
64.5					97.88
65.5	100,437		0.0000		
66.5	100,437		0.0000		
67.5	123,426		0.0000		
68.5	167,059	22,989	0.1376		
69.5	43,633		0.0000		
70.5	84,331		0.0000		
71.5	84,331		0.0000		
72.5	90,699		0.0000		
73.5	84,331		0.0000		
74.5	43,633		0.0000		
75.5	43,633		0.0000		
76.5	43,633		0.0000		
77.5	306,691		0.0000		
78.5	306,691		0.0000		

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 361.20 MANHOLES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1938-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	306,691	1,171	0.0038		
80.5	263,058		0.0000		
81.5					

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 363.00 SERVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 363.00 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1929-2019 EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	10,615,796	0	0.0000	1.0000	100.00
0.5	10,038,138	0	0.0000	1.0000	100.00
1.5	9,510,472	60	0.0000	1.0000	100.00
2.5	8,790,677	5,668	0.0006	0.9994	100.00
3.5	8,679,530	421	0.0000	1.0000	99.93
4.5	7,932,683	12,635	0.0016	0.9984	99.93
5.5	6,966,530	2,890	0.0004	0.9996	99.77
6.5	8,411,000	31,963	0.0038	0.9962	99.73
7.5	8,278,555	65,894	0.0080	0.9920	99.35
8.5	8,313,922	64,649	0.0078	0.9922	98.56
9.5	8,351,147	42,617	0.0051	0.9949	97.79
10.5	6,470,010	87,729	0.0136	0.9864	97.29
11.5	6,246,021	19,892	0.0032	0.9968	95.98
12.5	5,858,877	0	0.0000	1.0000	95.67
13.5	4,698,450	4,942	0.0011	0.9989	95.67
14.5	4,095,435	871	0.0002	0.9998	95.57
15.5	3,284,377		0.0000	1.0000	95.55
16.5	3,511,888	0	0.0000	1.0000	95.55
17.5	3,953,464	0	0.0000	1.0000	95.55
18.5	3,909,166	55	0.0000	1.0000	95.55
19.5	3,630,733		0.0000	1.0000	95.55
20.5	3,925,137		0.0000	1.0000	95.55
21.5	3,646,749		0.0000	1.0000	95.55
22.5	3,395,484	87,997	0.0259	0.9741	95.55
23.5	3,780,922		0.0000	1.0000	93.07
24.5	4,115,954	497	0.0001	0.9999	93.07
25.5	5,003,579		0.0000	1.0000	93.06
26.5	5,176,777		0.0000	1.0000	93.06
27.5	4,635,070		0.0000	1.0000	93.06
28.5	4,421,930	209,578	0.0474	0.9526	93.06
29.5	3,596,999	92,585	0.0257	0.9743	88.65
30.5	2,947,708	80,733	0.0274	0.9726	86.37
31.5	2,783,645	51,927	0.0187	0.9813	84.00
32.5	2,491,265	1,241	0.0005	0.9995	82.43
33.5	2,228,511	4,871	0.0022	0.9978	82.39
34.5	1,965,612	8,461	0.0043	0.9957	82.21
35.5	1,925,423	503	0.0003	0.9997	81.86
36.5	1,973,278	167,021	0.0846	0.9154	81.84
37.5	1,839,375	192	0.0001	0.9999	74.91
38.5	1,657,395		0.0000	1.0000	74.90

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 363.00 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2019 EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,207,182		0.0000	1.0000	74.90
40.5	1,197,802	385	0.0003	0.9997	74.90
41.5	1,022,673	110,064	0.1076	0.8924	74.88
42.5	886,687		0.0000	1.0000	66.82
43.5	1,408,938		0.0000	1.0000	66.82
44.5	900,914		0.0000	1.0000	66.82
45.5	855,938		0.0000	1.0000	66.82
46.5	736,586		0.0000	1.0000	66.82
47.5	156,414		0.0000	1.0000	66.82
48.5	155,860		0.0000	1.0000	66.82
49.5	82,277		0.0000	1.0000	66.82
50.5	145,022		0.0000	1.0000	66.82
51.5	132,653		0.0000	1.0000	66.82
52.5	134,754	0	0.0000	1.0000	66.82
53.5	137,757		0.0000	1.0000	66.82
54.5	20,119		0.0000	1.0000	66.82
55.5	100,869		0.0000	1.0000	66.82
56.5	100,869		0.0000	1.0000	66.82
57.5	97,866		0.0000	1.0000	66.82
58.5	256,316		0.0000	1.0000	66.82
59.5	180,162	20	0.0001	0.9999	66.82
60.5	228,822		0.0000	1.0000	66.81
61.5	228,822	4,595	0.0201	0.9799	66.81
62.5	50,781		0.0000	1.0000	65.47
63.5	50,781	162	0.0032	0.9968	65.47
64.5					65.26
65.5	60,144		0.0000		
66.5	60,144		0.0000		
67.5	60,144		0.0000		
68.5	70,211		0.0000		
69.5	13,932	819	0.0588		
70.5	36,101		0.0000		
71.5	36,101	4,521	0.1252		
72.5	31,580	1,251	0.0396		
73.5	30,329	442	0.0146		
74.5	6,899	644	0.0933		
75.5	6,255		0.0000		
76.5	6,255		0.0000		
77.5	151,010		0.0000		
78.5	151,010		0.0000		

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

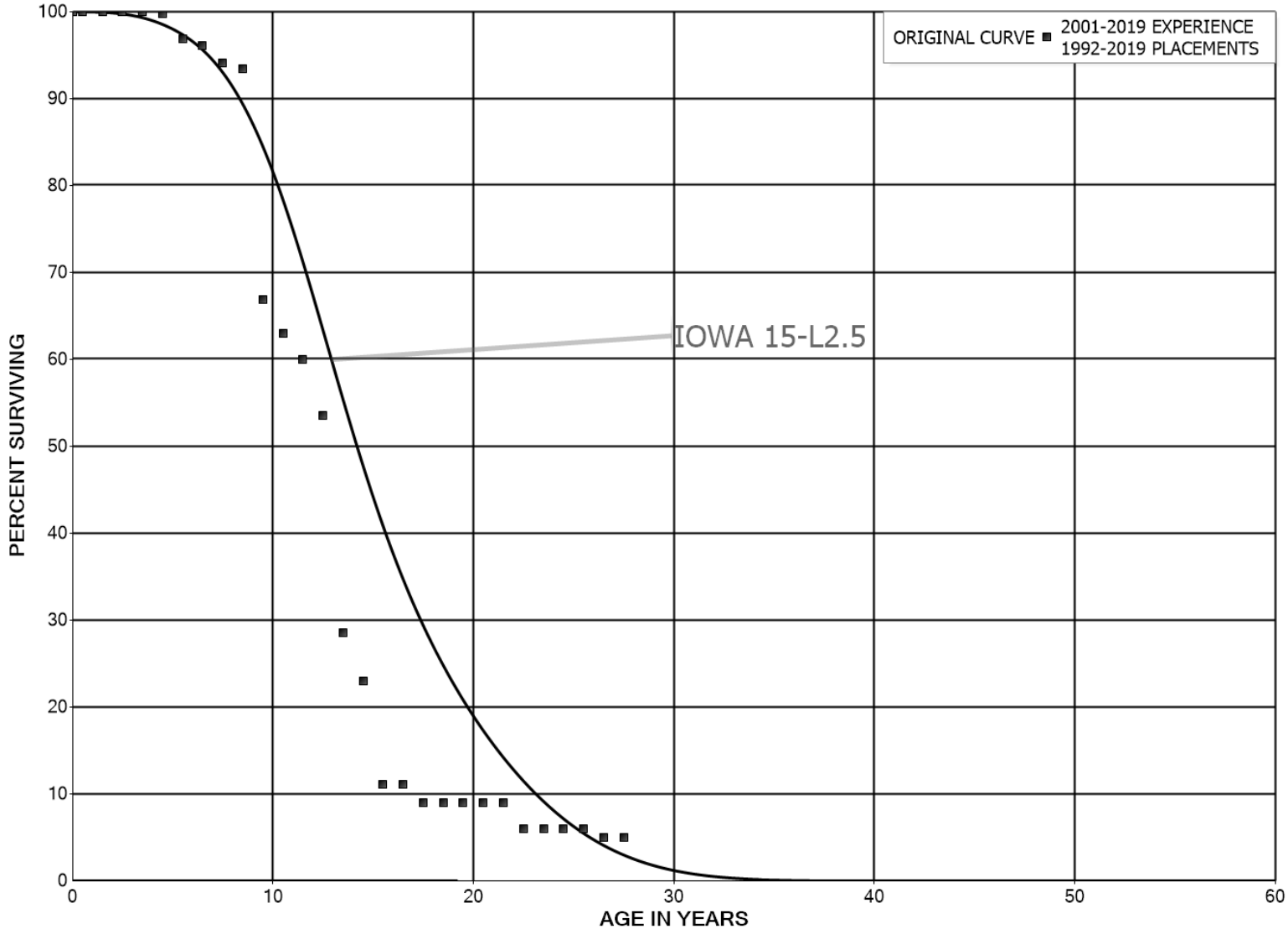
ACCOUNT 363.00 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2019 EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	151,010		0.0000		
80.5	144,755	1,628	0.0112		
81.5					
82.5	717		0.0000		
83.5	717		0.0000		
84.5	717		0.0000		
85.5	717		0.0000		
86.5	717		0.0000		
87.5	717		0.0000		
88.5	717		0.0000		
89.5	717		0.0000		
90.5					

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 364.00 FLOW MEASURING DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

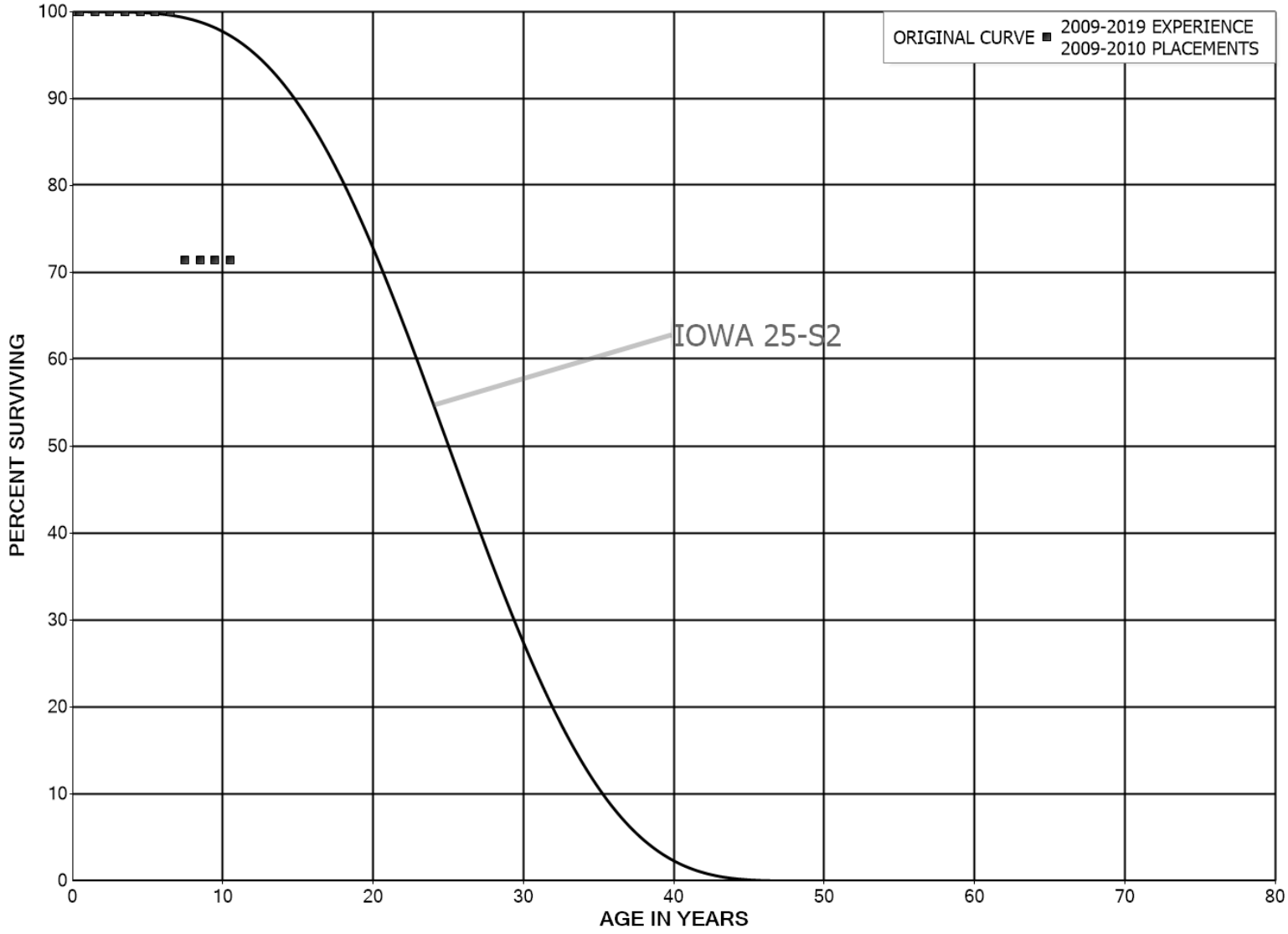
ACCOUNT 364.00 FLOW MEASURING DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1992-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,359,184		0.0000	1.0000	100.00
0.5	993,961		0.0000	1.0000	100.00
1.5	1,007,023		0.0000	1.0000	100.00
2.5	1,088,761		0.0000	1.0000	100.00
3.5	829,368	2,564	0.0031	0.9969	100.00
4.5	790,917	22,463	0.0284	0.9716	99.69
5.5	745,466	5,882	0.0079	0.9921	96.86
6.5	575,156	12,254	0.0213	0.9787	96.10
7.5	576,785	4,337	0.0075	0.9925	94.05
8.5	639,652	181,670	0.2840	0.7160	93.34
9.5	332,968	19,182	0.0576	0.9424	66.83
10.5	221,704	10,816	0.0488	0.9512	62.98
11.5	90,287	9,617	0.1065	0.8935	59.91
12.5	71,639	33,466	0.4671	0.5329	53.53
13.5	31,704	6,133	0.1934	0.8066	28.52
14.5	16,849	8,739	0.5187	0.4813	23.00
15.5	16,281		0.0000	1.0000	11.07
16.5	16,281	3,203	0.1967	0.8033	11.07
17.5	13,078		0.0000	1.0000	8.90
18.5	13,078		0.0000	1.0000	8.90
19.5	13,078		0.0000	1.0000	8.90
20.5	13,078		0.0000	1.0000	8.90
21.5	13,078	4,272	0.3266	0.6734	8.90
22.5	8,806		0.0000	1.0000	5.99
23.5	8,806		0.0000	1.0000	5.99
24.5	8,806		0.0000	1.0000	5.99
25.5	8,806	1,522	0.1728	0.8272	5.99
26.5	7,285		0.0000	1.0000	4.95
27.5					4.95

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 365.00 FLOW MEASURING INSTALLATIONS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

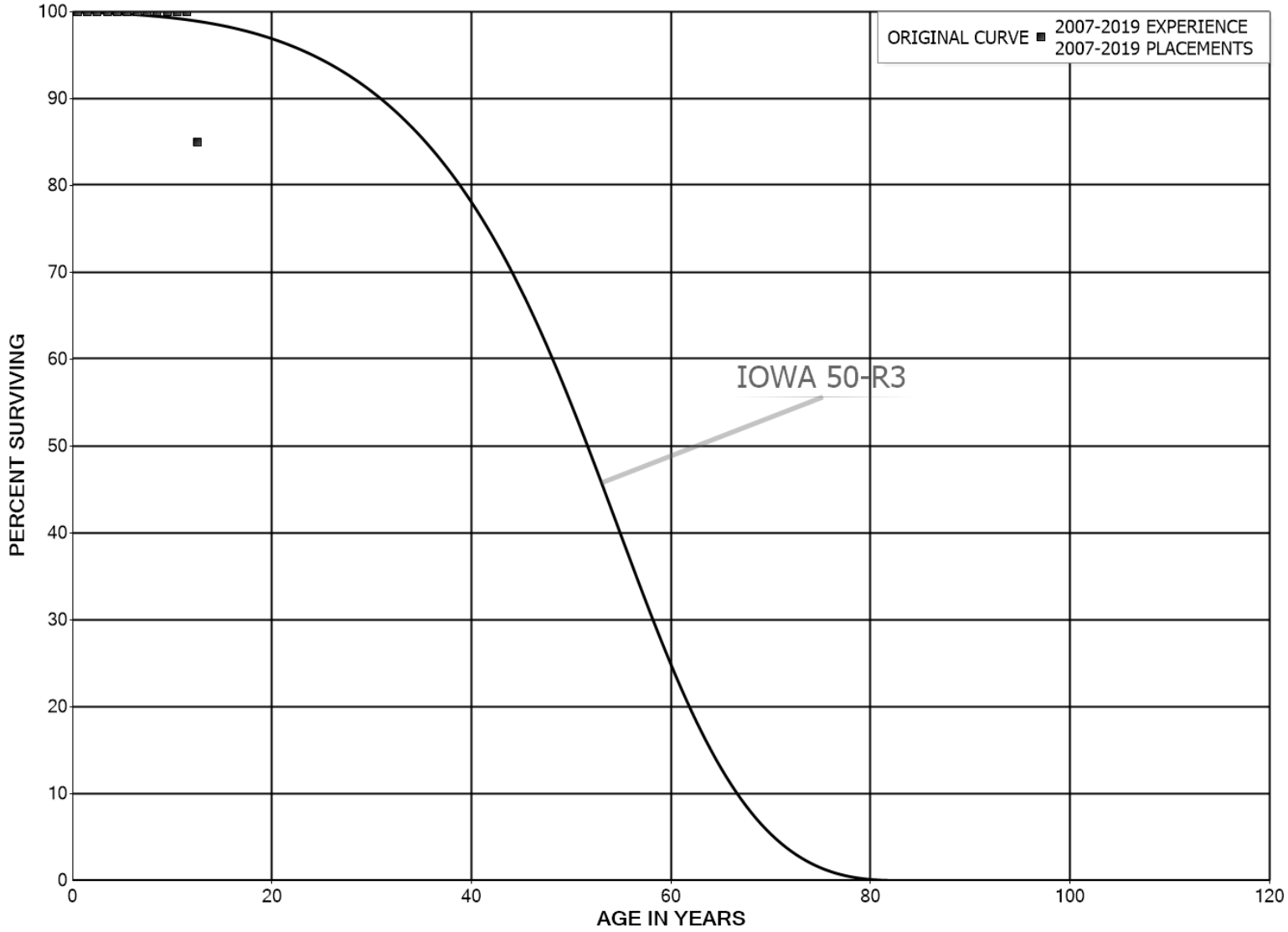
ACCOUNT 365.00 FLOW MEASURING INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 2009-2010 EXPERIENCE BAND 2009-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	20,918		0.0000	1.0000	100.00
0.5	20,918		0.0000	1.0000	100.00
1.5	20,918		0.0000	1.0000	100.00
2.5	20,918		0.0000	1.0000	100.00
3.5	20,918		0.0000	1.0000	100.00
4.5	20,918		0.0000	1.0000	100.00
5.5	20,918		0.0000	1.0000	100.00
6.5	20,918	5,980	0.2859	0.7141	100.00
7.5	14,938		0.0000	1.0000	71.41
8.5	14,938		0.0000	1.0000	71.41
9.5	14,938		0.0000	1.0000	71.41
10.5					71.41

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 370.00 RECEIVING WELLS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

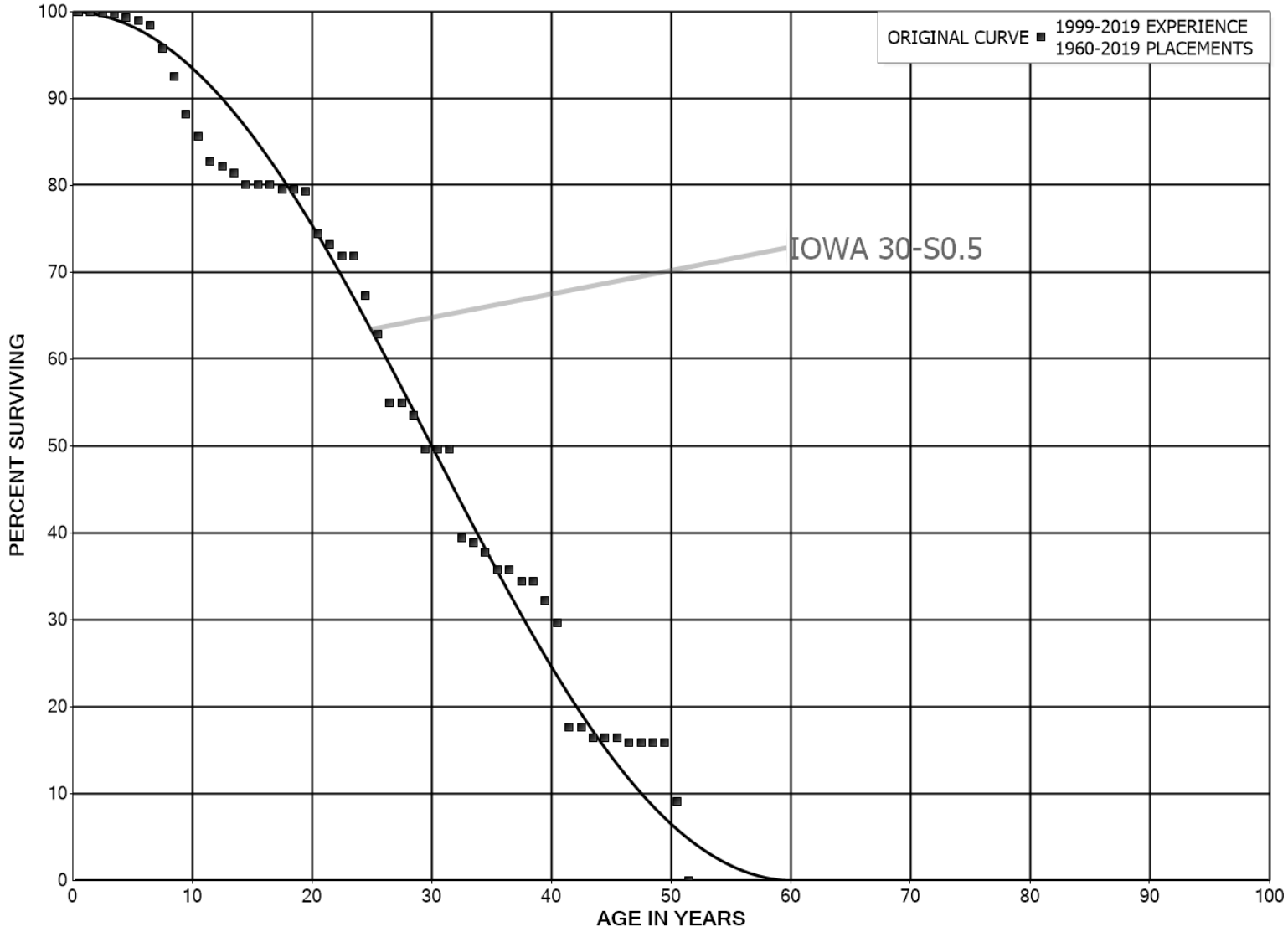
ACCOUNT 370.00 RECEIVING WELLS

ORIGINAL LIFE TABLE

PLACEMENT BAND 2007-2019 EXPERIENCE BAND 2007-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	121,180		0.0000	1.0000	100.00
0.5	111,148		0.0000	1.0000	100.00
1.5	111,148		0.0000	1.0000	100.00
2.5	132,949		0.0000	1.0000	100.00
3.5	132,949		0.0000	1.0000	100.00
4.5	132,949		0.0000	1.0000	100.00
5.5	132,949		0.0000	1.0000	100.00
6.5	99,482		0.0000	1.0000	100.00
7.5	99,482		0.0000	1.0000	100.00
8.5	99,482		0.0000	1.0000	100.00
9.5	99,482		0.0000	1.0000	100.00
10.5	7,370		0.0000	1.0000	100.00
11.5	7,370	1,109	0.1505	0.8495	100.00
12.5					84.95

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 371.00 PUMPING EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 371.00 PUMPING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1960-2019 EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	13,928,914		0.0000	1.0000	100.00
0.5	8,653,630	5,419	0.0006	0.9994	100.00
1.5	11,021,964	12,306	0.0011	0.9989	99.94
2.5	10,781,219	12,096	0.0011	0.9989	99.83
3.5	9,453,412	44,345	0.0047	0.9953	99.71
4.5	6,817,321	23,246	0.0034	0.9966	99.25
5.5	5,785,361	27,560	0.0048	0.9952	98.91
6.5	5,413,591	148,677	0.0275	0.9725	98.44
7.5	3,768,518	126,794	0.0336	0.9664	95.73
8.5	3,446,810	160,001	0.0464	0.9536	92.51
9.5	2,549,487	73,710	0.0289	0.9711	88.22
10.5	1,455,129	50,056	0.0344	0.9656	85.67
11.5	1,043,502	7,445	0.0071	0.9929	82.72
12.5	1,137,255	10,025	0.0088	0.9912	82.13
13.5	837,345	14,096	0.0168	0.9832	81.41
14.5	784,395		0.0000	1.0000	80.04
15.5	677,887		0.0000	1.0000	80.04
16.5	534,434	3,610	0.0068	0.9932	80.04
17.5	610,401	101	0.0002	0.9998	79.50
18.5	664,971	1,413	0.0021	0.9979	79.48
19.5	663,558	41,426	0.0624	0.9376	79.31
20.5	588,736	9,514	0.0162	0.9838	74.36
21.5	638,927	11,409	0.0179	0.9821	73.16
22.5	599,786		0.0000	1.0000	71.85
23.5	517,501	33,177	0.0641	0.9359	71.85
24.5	484,324	31,555	0.0652	0.9348	67.25
25.5	497,723	62,415	0.1254	0.8746	62.87
26.5	428,133		0.0000	1.0000	54.98
27.5	312,603	8,673	0.0277	0.9723	54.98
28.5	241,647	17,595	0.0728	0.9272	53.46
29.5	235,281		0.0000	1.0000	49.56
30.5	280,168		0.0000	1.0000	49.56
31.5	280,168	57,666	0.2058	0.7942	49.56
32.5	222,502	2,887	0.0130	0.9870	39.36
33.5	140,599	3,932	0.0280	0.9720	38.85
34.5	136,159	7,170	0.0527	0.9473	37.77
35.5	183,946		0.0000	1.0000	35.78
36.5	183,946	7,008	0.0381	0.9619	35.78
37.5	176,938		0.0000	1.0000	34.41
38.5	127,299	8,408	0.0660	0.9340	34.41

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

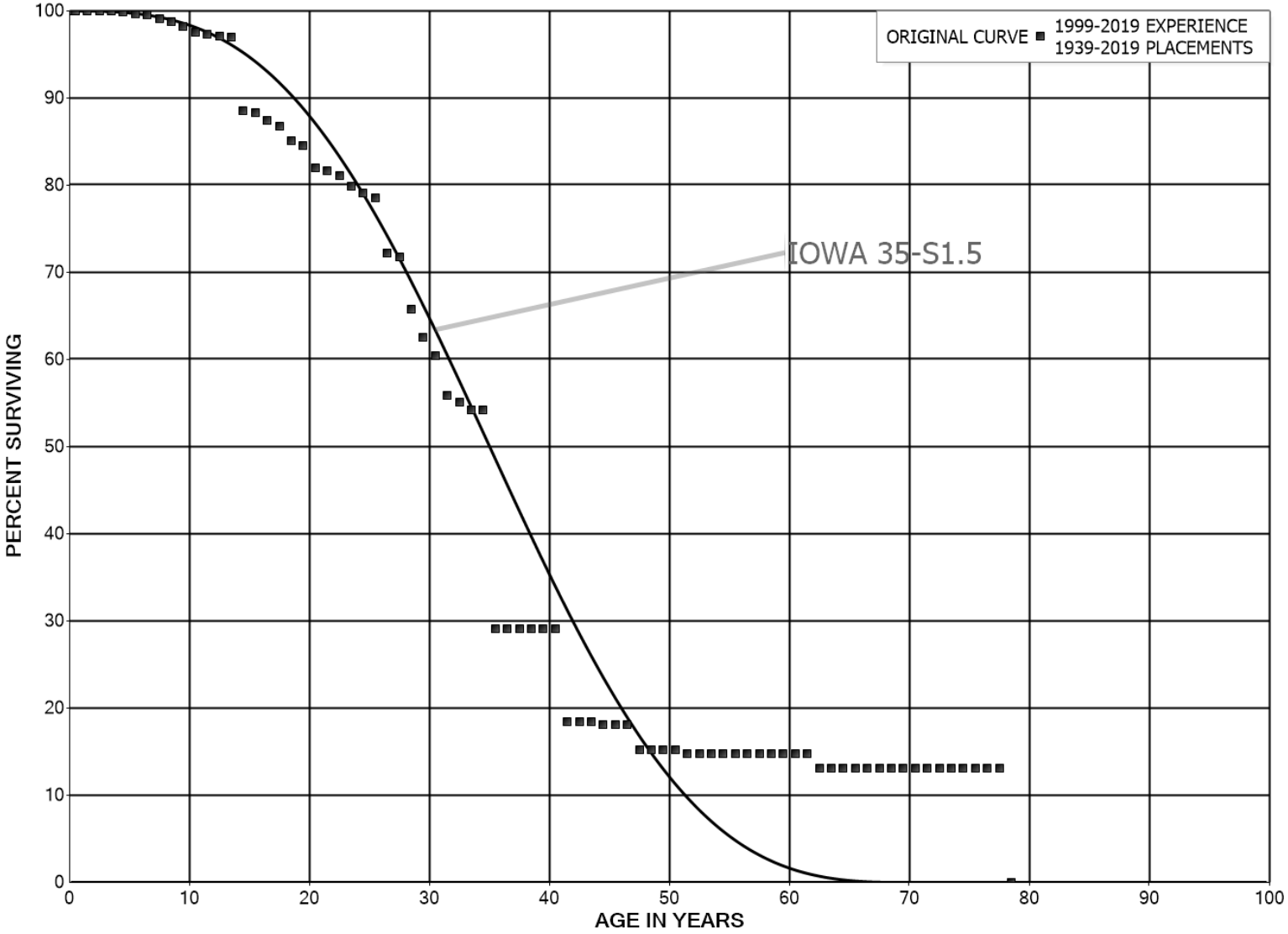
ACCOUNT 371.00 PUMPING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1960-2019 EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	128,004	9,910	0.0774	0.9226	32.14
40.5	140,361	56,891	0.4053	0.5947	29.65
41.5	83,470		0.0000	1.0000	17.63
42.5	83,470	6,122	0.0733	0.9267	17.63
43.5	28,842		0.0000	1.0000	16.34
44.5	28,842		0.0000	1.0000	16.34
45.5	28,842	860	0.0298	0.9702	16.34
46.5	27,983		0.0000	1.0000	15.85
47.5	21,408		0.0000	1.0000	15.85
48.5	5,141		0.0000	1.0000	15.85
49.5	5,141	2,187	0.4255	0.5745	15.85
50.5	2,953	2,953	1.0000		9.11
51.5					

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 380.00 TREATMENT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 380.00 TREATMENT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1939-2019 EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	52,484,979		0.0000	1.0000	100.00
0.5	52,338,297		0.0000	1.0000	100.00
1.5	64,377,580	1,853	0.0000	1.0000	100.00
2.5	61,280,085	2,456	0.0000	1.0000	100.00
3.5	56,645,719	97,216	0.0017	0.9983	99.99
4.5	44,542,853	95,360	0.0021	0.9979	99.82
5.5	39,192,994	29,279	0.0007	0.9993	99.61
6.5	37,993,990	195,343	0.0051	0.9949	99.53
7.5	37,038,634	104,008	0.0028	0.9972	99.02
8.5	38,046,057	237,211	0.0062	0.9938	98.74
9.5	28,856,102	179,693	0.0062	0.9938	98.13
10.5	11,015,164	26,343	0.0024	0.9976	97.52
11.5	15,100,040	30,352	0.0020	0.9980	97.28
12.5	16,280,292	28,816	0.0018	0.9982	97.09
13.5	16,807,417	1,468,058	0.0873	0.9127	96.92
14.5	14,676,816	22,218	0.0015	0.9985	88.45
15.5	11,808,330	121,942	0.0103	0.9897	88.32
16.5	11,627,778	92,492	0.0080	0.9920	87.41
17.5	12,550,432	231,211	0.0184	0.9816	86.71
18.5	10,724,551	78,054	0.0073	0.9927	85.11
19.5	10,812,422	322,982	0.0299	0.9701	84.49
20.5	9,468,414	37,906	0.0040	0.9960	81.97
21.5	9,609,732	62,020	0.0065	0.9935	81.64
22.5	9,543,450	153,592	0.0161	0.9839	81.11
23.5	9,334,263	87,607	0.0094	0.9906	79.81
24.5	9,070,811	59,133	0.0065	0.9935	79.06
25.5	8,792,217	707,485	0.0805	0.9195	78.54
26.5	4,703,706	32,521	0.0069	0.9931	72.22
27.5	4,778,474	397,707	0.0832	0.9168	71.72
28.5	6,059,797	298,086	0.0492	0.9508	65.75
29.5	6,184,153	215,062	0.0348	0.9652	62.52
30.5	5,152,304	387,965	0.0753	0.9247	60.35
31.5	5,356,247	72,674	0.0136	0.9864	55.80
32.5	3,421,800	52,448	0.0153	0.9847	55.05
33.5	2,753,091		0.0000	1.0000	54.20
34.5	2,272,767	1,055,181	0.4643	0.5357	54.20
35.5	635,826		0.0000	1.0000	29.04
36.5	779,480		0.0000	1.0000	29.04
37.5	801,627		0.0000	1.0000	29.04
38.5	778,140		0.0000	1.0000	29.04

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

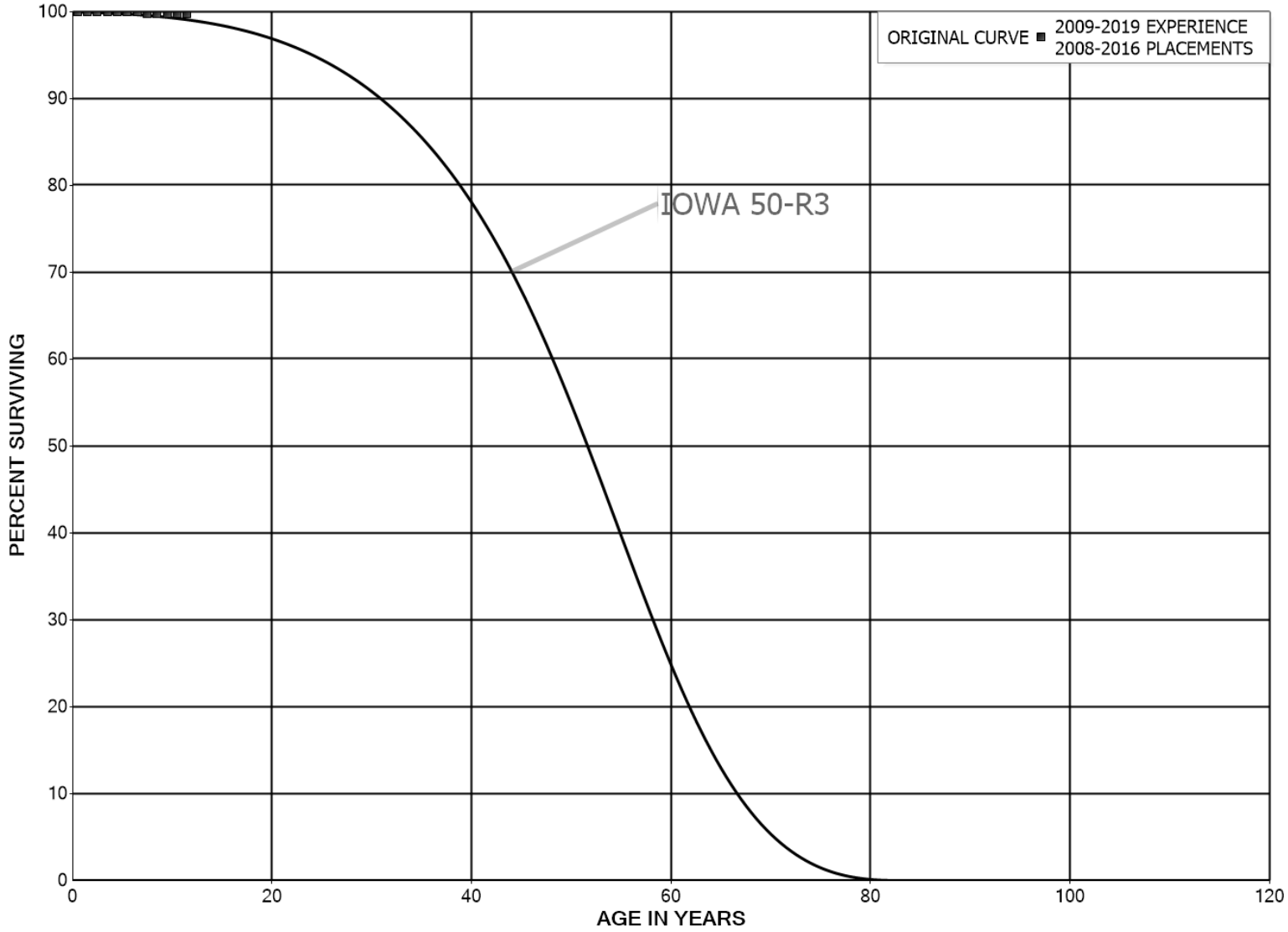
ACCOUNT 380.00 TREATMENT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1939-2019 EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	778,140	411	0.0005	0.9995	29.04
40.5	777,730	285,407	0.3670	0.6330	29.02
41.5	15,823,498		0.0000	1.0000	18.37
42.5	15,823,498		0.0000	1.0000	18.37
43.5	15,823,498	268,317	0.0170	0.9830	18.37
44.5	515,644		0.0000	1.0000	18.06
45.5	515,644		0.0000	1.0000	18.06
46.5	371,038	60,316	0.1626	0.8374	18.06
47.5	288,575		0.0000	1.0000	15.12
48.5	288,575		0.0000	1.0000	15.12
49.5	288,575		0.0000	1.0000	15.12
50.5	288,575	6,818	0.0236	0.9764	15.12
51.5	281,757	315	0.0011	0.9989	14.77
52.5	107,182		0.0000	1.0000	14.75
53.5	107,182	462	0.0043	0.9957	14.75
54.5	23,321		0.0000	1.0000	14.69
55.5	23,321		0.0000	1.0000	14.69
56.5	298,010		0.0000	1.0000	14.69
57.5	298,010		0.0000	1.0000	14.69
58.5	298,010		0.0000	1.0000	14.69
59.5	25,215		0.0000	1.0000	14.69
60.5	25,215		0.0000	1.0000	14.69
61.5	25,215	2,761	0.1095	0.8905	14.69
62.5	1,894		0.0000	1.0000	13.08
63.5	1,894		0.0000	1.0000	13.08
64.5	1,894		0.0000	1.0000	13.08
65.5	1,894		0.0000	1.0000	13.08
66.5	1,894		0.0000	1.0000	13.08
67.5	1,894		0.0000	1.0000	13.08
68.5	1,894		0.0000	1.0000	13.08
69.5	1,894		0.0000	1.0000	13.08
70.5	1,894		0.0000	1.0000	13.08
71.5	1,894		0.0000	1.0000	13.08
72.5	1,894		0.0000	1.0000	13.08
73.5	1,894		0.0000	1.0000	13.08
74.5	1,894		0.0000	1.0000	13.08
75.5	1,894		0.0000	1.0000	13.08
76.5	1,894		0.0000	1.0000	13.08
77.5	1,894	1,894	1.0000		13.08
78.5					

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 381.00 PLANT SEWERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

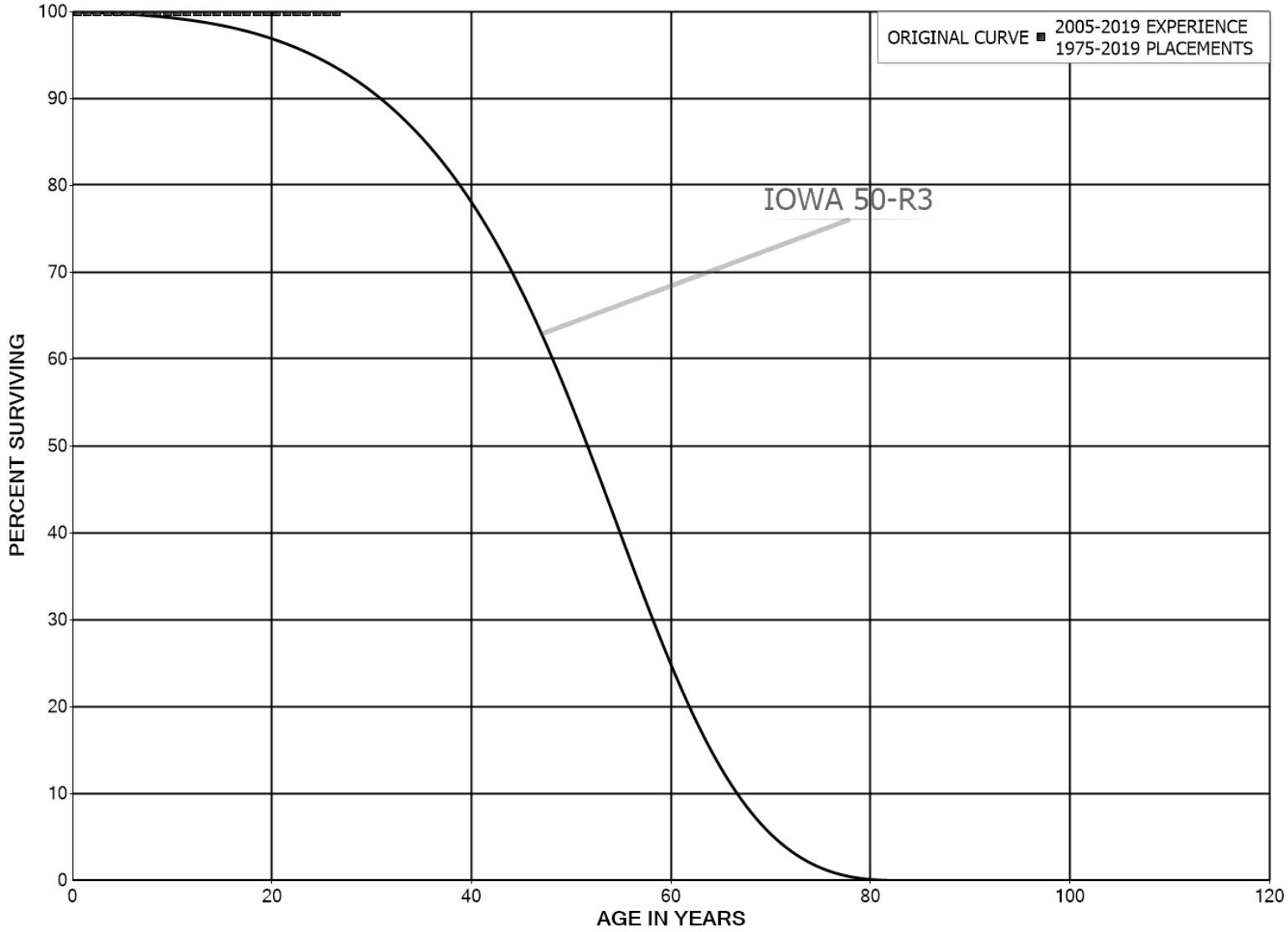
ACCOUNT 381.00 PLANT SEWERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 2008-2016 EXPERIENCE BAND 2009-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,524,134		0.0000	1.0000	100.00
0.5	6,227,961		0.0000	1.0000	100.00
1.5	6,227,961		0.0000	1.0000	100.00
2.5	6,227,961		0.0000	1.0000	100.00
3.5	6,182,721		0.0000	1.0000	100.00
4.5	6,175,263		0.0000	1.0000	100.00
5.5	5,940,945		0.0000	1.0000	100.00
6.5	5,940,945	13,300	0.0022	0.9978	100.00
7.5	5,925,961	2,120	0.0004	0.9996	99.78
8.5	5,917,243		0.0000	1.0000	99.74
9.5	4,729,279		0.0000	1.0000	99.74
10.5	294,412		0.0000	1.0000	99.74
11.5					99.74

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 382.00 OUTFALL SEWER LINES
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 382.00 OUTFALL SEWER LINES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1975-2019 EXPERIENCE BAND 2005-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,700,716		0.0000	1.0000	100.00
0.5	1,605,061		0.0000	1.0000	100.00
1.5	360,675		0.0000	1.0000	100.00
2.5	355,425		0.0000	1.0000	100.00
3.5	355,425		0.0000	1.0000	100.00
4.5	355,425		0.0000	1.0000	100.00
5.5	255,003		0.0000	1.0000	100.00
6.5	264,243		0.0000	1.0000	100.00
7.5	265,939		0.0000	1.0000	100.00
8.5	265,939		0.0000	1.0000	100.00
9.5	238,111		0.0000	1.0000	100.00
10.5	212,060		0.0000	1.0000	100.00
11.5	244,789	6	0.0000	1.0000	100.00
12.5	244,783		0.0000	1.0000	100.00
13.5	43,666		0.0000	1.0000	100.00
14.5	34,425		0.0000	1.0000	100.00
15.5	32,729		0.0000	1.0000	100.00
16.5	32,729		0.0000	1.0000	100.00
17.5	32,729		0.0000	1.0000	100.00
18.5	32,729		0.0000	1.0000	100.00
19.5	32,729		0.0000	1.0000	100.00
20.5	32,729		0.0000	1.0000	100.00
21.5	202,476		0.0000	1.0000	100.00
22.5	202,476		0.0000	1.0000	100.00
23.5	202,476		0.0000	1.0000	100.00
24.5	202,476		0.0000	1.0000	100.00
25.5	202,476		0.0000	1.0000	100.00
26.5					100.00
27.5					
28.5					
29.5					
30.5					
31.5					
32.5					
33.5					
34.5					
35.5					
36.5	4,984		0.0000		
37.5	4,984		0.0000		
38.5	4,984		0.0000		

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

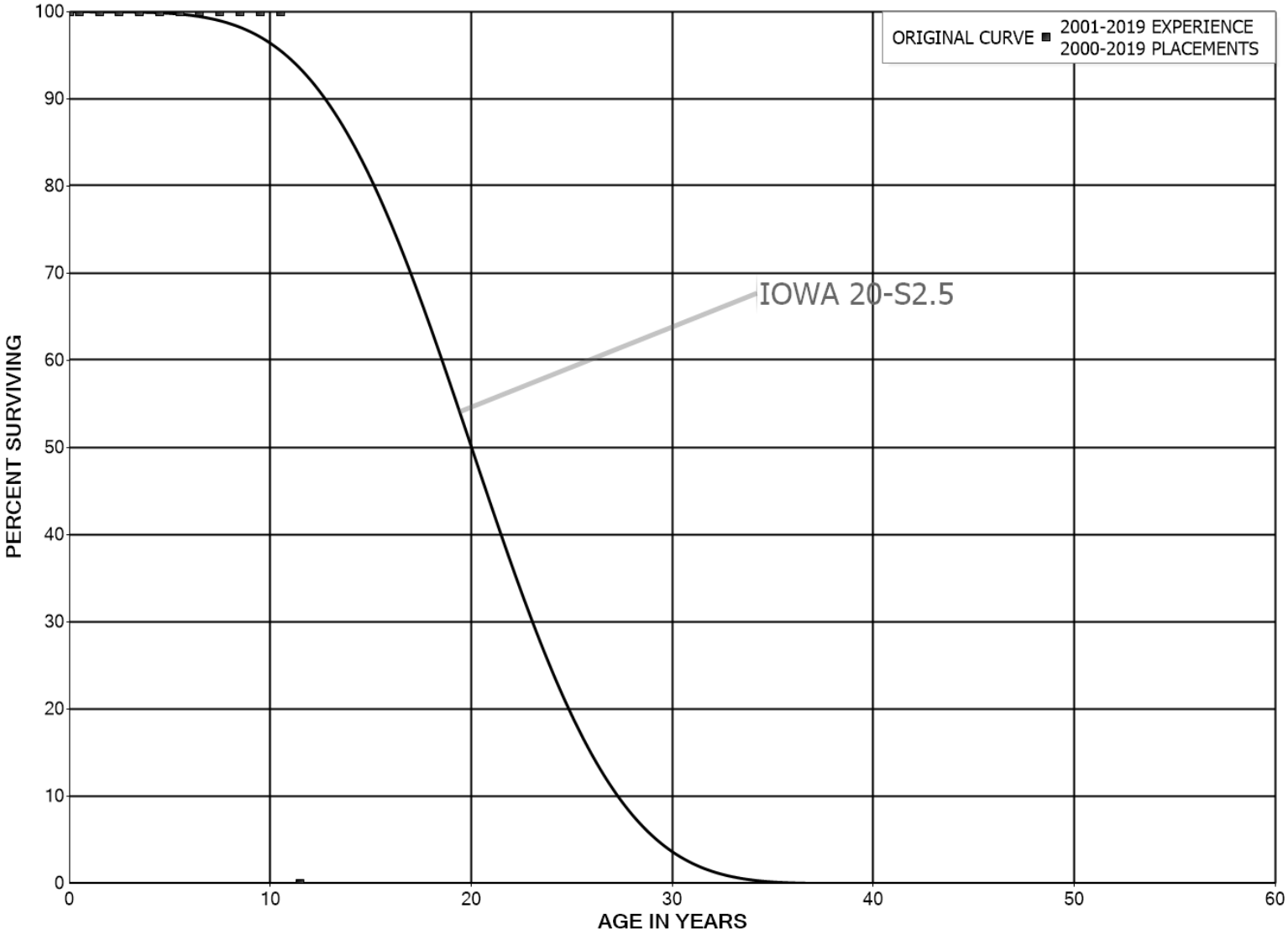
ACCOUNT 382.00 OUTFALL SEWER LINES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1975-2019 EXPERIENCE BAND 2005-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,984		0.0000		
40.5	4,984		0.0000		
41.5	4,984		0.0000		
42.5	4,984		0.0000		
43.5	4,984		0.0000		
44.5					

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 389.10 OTHER PLANT AND MISCELLANEOUS EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

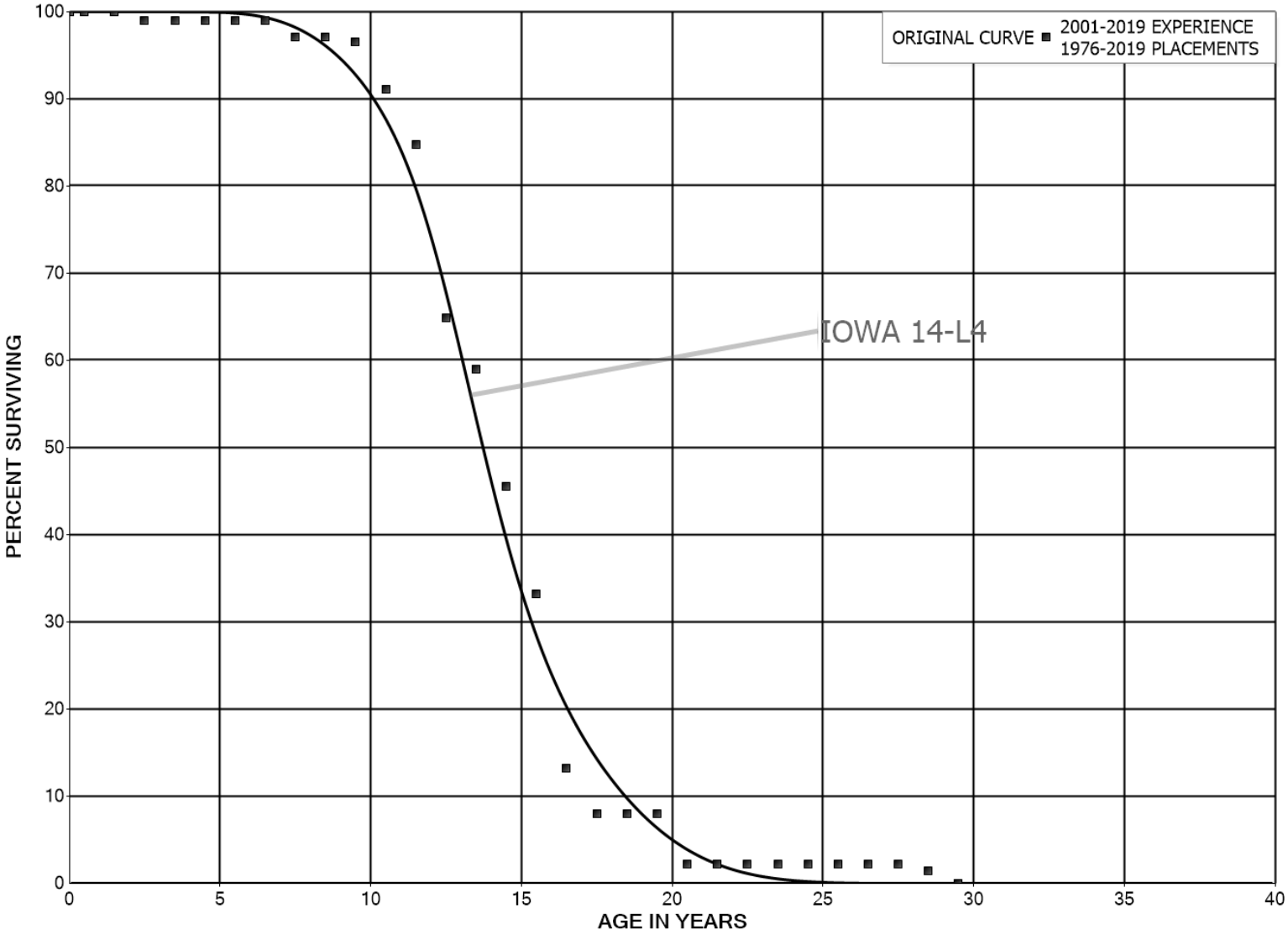
ACCOUNT 389.10 OTHER PLANT AND MISCELLANEOUS EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 2000-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	737,756		0.0000	1.0000	100.00
0.5	437,340		0.0000	1.0000	100.00
1.5	405,165		0.0000	1.0000	100.00
2.5	4,547,918		0.0000	1.0000	100.00
3.5	4,547,918		0.0000	1.0000	100.00
4.5	4,547,918	2,997	0.0007	0.9993	100.00
5.5	4,544,921		0.0000	1.0000	99.93
6.5	393,353		0.0000	1.0000	99.93
7.5	393,353		0.0000	1.0000	99.93
8.5	281,642		0.0000	1.0000	99.93
9.5	8,492		0.0000	1.0000	99.93
10.5	8,492	8,492	1.0000		99.93
11.5					

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 391.00 TRANSPORTATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

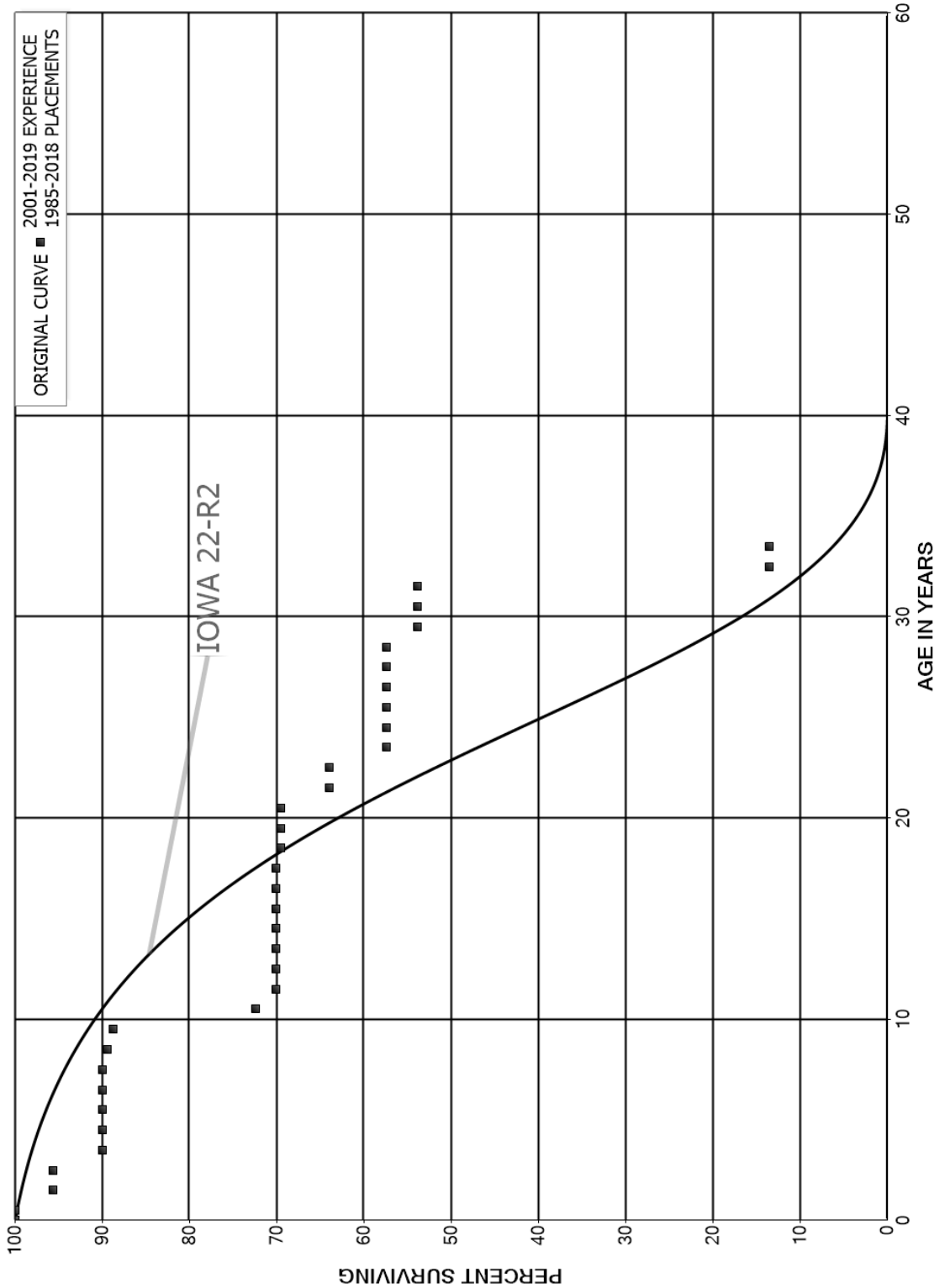
ACCOUNT 391.00 TRANSPORTATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1976-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,168,919		0.0000	1.0000	100.00
0.5	3,692,372		0.0000	1.0000	100.00
1.5	1,458,511	14,523	0.0100	0.9900	100.00
2.5	2,332,879		0.0000	1.0000	99.00
3.5	2,514,168		0.0000	1.0000	99.00
4.5	1,930,107		0.0000	1.0000	99.00
5.5	1,664,209		0.0000	1.0000	99.00
6.5	1,677,203	32,676	0.0195	0.9805	99.00
7.5	1,535,566		0.0000	1.0000	97.08
8.5	1,373,777	8,793	0.0064	0.9936	97.08
9.5	1,545,830	87,008	0.0563	0.9437	96.45
10.5	879,899	61,030	0.0694	0.9306	91.03
11.5	743,329	174,600	0.2349	0.7651	84.71
12.5	440,822	40,215	0.0912	0.9088	64.81
13.5	348,542	79,500	0.2281	0.7719	58.90
14.5	276,542	75,000	0.2712	0.7288	45.47
15.5	195,354	117,872	0.6034	0.3966	33.14
16.5	51,900	20,700	0.3988	0.6012	13.14
17.5	31,200		0.0000	1.0000	7.90
18.5	32,855		0.0000	1.0000	7.90
19.5	32,855	23,700	0.7214	0.2786	7.90
20.5	9,155		0.0000	1.0000	2.20
21.5	9,155		0.0000	1.0000	2.20
22.5	9,155		0.0000	1.0000	2.20
23.5	9,155		0.0000	1.0000	2.20
24.5	14,155		0.0000	1.0000	2.20
25.5	14,155		0.0000	1.0000	2.20
26.5	14,155		0.0000	1.0000	2.20
27.5	14,155	5,000	0.3532	0.6468	2.20
28.5	9,155	9,155	1.0000		1.42
29.5					

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 395.00 POWER OPERATED EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 395.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1985-2018 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	192,967		0.0000	1.0000	100.00
0.5	192,967	8,551	0.0443	0.9557	100.00
1.5	127,706		0.0000	1.0000	95.57
2.5	255,380	14,864	0.0582	0.9418	95.57
3.5	324,176		0.0000	1.0000	90.01
4.5	885,603		0.0000	1.0000	90.01
5.5	967,489		0.0000	1.0000	90.01
6.5	1,410,131		0.0000	1.0000	90.01
7.5	1,250,710	8,033	0.0064	0.9936	90.01
8.5	871,073	6,988	0.0080	0.9920	89.43
9.5	536,633	98,717	0.1840	0.8160	88.71
10.5	191,853	6,125	0.0319	0.9681	72.39
11.5	137,458		0.0000	1.0000	70.08
12.5	190,308		0.0000	1.0000	70.08
13.5	169,091		0.0000	1.0000	70.08
14.5	169,091		0.0000	1.0000	70.08
15.5	169,587		0.0000	1.0000	70.08
16.5	190,470		0.0000	1.0000	70.08
17.5	117,685	875	0.0074	0.9926	70.08
18.5	116,810		0.0000	1.0000	69.56
19.5	116,810		0.0000	1.0000	69.56
20.5	124,335	9,999	0.0804	0.9196	69.56
21.5	124,336		0.0000	1.0000	63.97
22.5	124,336	12,782	0.1028	0.8972	63.97
23.5	111,554		0.0000	1.0000	57.39
24.5	111,554		0.0000	1.0000	57.39
25.5	111,554		0.0000	1.0000	57.39
26.5	18,021		0.0000	1.0000	57.39
27.5	8,021		0.0000	1.0000	57.39
28.5	8,021	496	0.0618	0.9382	57.39
29.5	30,053		0.0000	1.0000	53.84
30.5	30,053		0.0000	1.0000	53.84
31.5	30,053	22,528	0.7496	0.2504	53.84
32.5	7,525		0.0000	1.0000	13.48
33.5					13.48

PART VII. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1950	1,580,813	10,525	1,570,288	1,570,288	5.9
1959	208,291	2,061	206,230	1,776,518	6.7
1972	250,497	2,926	247,571	2,024,089	7.6
1989	5,537	5,537		2,024,089	7.6
1990	1,425	16	1,409	2,025,498	7.6
1992	1,242,833	10,691	1,232,142	3,257,640	12.3
1996	7,328	174	7,154	3,264,794	12.3
1998	5,843,075	20,415	5,822,660	9,087,454	34.3
2004	217,164	1,869	215,295	9,302,749	35.1
2007	270	6-	276	9,303,025	35.1
2008	14,835	2,168-	17,003	9,320,028	35.1
2009	100	2-	102	9,320,130	35.1
2010	1,296	24-	1,320	9,321,450	35.1
2012	1,534	172-	1,706	9,323,156	35.1
2013	533,155	4,263-	537,418	9,860,574	37.2
2014	345,785	2,097	343,688	10,204,262	38.5
2015	2,998,088	3,942	2,994,146	13,198,408	49.8
2016	1,268,287	2,046	1,266,241	14,464,649	54.5
2017	452,920	1,671	451,249	14,915,898	56.2
2018	672,200	825	671,375	15,587,273	58.8
2019	286,347	1,354	284,993	15,872,266	59.8
2020	322,834	659	322,175	16,194,441	61.0
2021	161,283	119	161,164	16,355,605	61.7
2022	9,638,819	42,779	9,596,040	25,951,645	97.8
2023	428,948	174	428,774	26,380,419	99.4
2026	146,399	130	146,269	26,526,688	100.0
SUBTOTAL	26,630,063	103,375	26,526,688		
NONDEPRECIABLE	633,483		633,483		
TOTAL	27,263,546	103,375	27,160,171		

NET UTILITY PLANT IN SERVICE

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

ACCOUNT 354.20 STRUCTURES AND IMPROVEMENTS - COLLECTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
1998	179,114.78	109,332	682	178,433	17.87	9,985
2015	20,723.35	5,539	35	20,688	30.15	686
2026	4,999.50	33		5,000	37.77	132
	204,837.63	114,904	717	204,121		10,803

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.9 5.27

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

ACCOUNT 354.30 STRUCTURES AND IMPROVEMENTS - SPP

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0						
NET SALVAGE PERCENT.. 0						
2022	6,131,131.15	652,352	27,869	6,103,262	33.59	181,699
	6,131,131.15	652,352	27,869	6,103,262		181,699
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					33.6	2.96

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

ACCOUNT 354.40 STRUCTURES AND IMPROVEMENTS - TDP

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0						
NET SALVAGE PERCENT.. 0						
1959	166,934.69	136,452	1,216	165,719	14.97	11,070
1972	189,956.32	139,504	1,243	188,713	19.53	9,663
1992	711,430.30	401,531	3,577	707,853	26.24	26,976
2015	420,063.69	106,276	946	419,118	32.48	12,904
2016	12,643.06	2,958	26	12,617	32.74	385
2017	6,064.56	1,299	12	6,053	33.02	183
2019	23,691.33	4,113	37	23,654	33.32	710
2020	30,932.25	4,714	42	30,890	33.37	926
	1,561,716.20	796,847	7,099	1,554,617		62,817

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 24.7 4.02

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

ACCOUNT 354.70 STRUCTURES AND IMPROVEMENTS - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 35-S1						
NET SALVAGE PERCENT.. 0						
1992	41,830.74	32,001	101	41,730	10.44	3,997
2026	3,000.00	27		3,000	27.22	110
	44,830.74	32,028	101	44,730		4,107

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.9 9.16

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

ACCOUNT 355.00 POWER GENERATING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 35-S0.5						
NET SALVAGE PERCENT.. 0						
2022	126,050.56	18,958	901	125,150	22.60	5,538
	126,050.56	18,958	901	125,150		5,538

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.6 4.39

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

ACCOUNT 360.10 COLLECTION SEWERS - FORCE MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
2022	286,282.87	17,521	651	285,632	61.36	4,655
2026	2,999.32	12		2,999	62.64	48
	289,282.19	17,533	651	288,631		4,703

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 61.4 1.63

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

ACCOUNT 361.10 COLLECTION SEWERS - GRAVITY MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R2.5						
NET SALVAGE PERCENT.. 0						
1950	1,372,465.48	1,095,227	10,198	1,362,267	19.24	70,804
1998	5,642,424.03	2,117,037	19,712	5,622,712	46.63	120,581
2015	2,275,826.00	365,498	3,403	2,272,423	57.49	39,527
2016	1,187,359.26	174,542	1,625	1,185,734	58.03	20,433
2017	225,296.02	30,009	279	225,017	58.57	3,842
2018	652,900.70	77,826	725	652,176	59.11	11,033
2019	126,115.97	13,242	123	125,993	59.67	2,111
2020	230,285.96	20,864	194	230,092	60.23	3,820
2022	113,811.39	7,011	65	113,746	60.94	1,867
2023	407,261.77	19,182	179	407,083	60.69	6,708
2026	17,000.00	73	1	16,999	57.55	295
	12,250,746.58	3,920,511	36,504	12,214,243		281,021

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 43.5 2.29

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

ACCOUNT 361.20 MANHOLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 50-S2.5						
NET SALVAGE PERCENT.. 0						
1950	208,347.61	197,930	327	208,021	4.00	52,005
1998	21,535.87	12,422	21	21,515	20.54	1,047
2014	175,888.74	46,435	77	175,812	33.45	5,256
2026	14,400.00	79		14,400	45.00	320
	420,172.22	256,866	425	419,747		58,628

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.2 13.95

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

ACCOUNT 363.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 47-R3						
NET SALVAGE PERCENT.. 0						
2026	12,000.00	76	64	11,936	39.43	303
	12,000.00	76	64	11,936		303

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.4 2.52

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

ACCOUNT 364.00 FLOW MEASURING DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L2.5						
NET SALVAGE PERCENT.. 0						
1992	10,431.53	10,002	252	10,180	1.46	6,973
1996	7,328.14	6,881	174	7,154	1.95	3,669
2013	182,290.73	134,366	3,389	178,902	4.64	38,556
2014	129,463.37	92,437	2,331	127,132	4.81	26,431
2019	81,758.85	41,149	1,038	80,721	6.91	11,682
2020	46,933.08	20,754	524	46,409	7.57	6,131
2022	7,896.07	2,426	61	7,835	9.02	869
	466,101.77	308,015	7,769	458,333		94,311

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.9 20.23

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

ACCOUNT 370.00 RECEIVING WELLS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
2022	181,962.65	16,595	910	181,053	39.86	4,542
	181,962.65	16,595	910	181,053		4,542

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.9 2.50

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

ACCOUNT 371.00 PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-S0.5						
NET SALVAGE PERCENT.. 0						
1972	25,595.17	24,740	1,011	24,584	1.87	13,147
2017	36,104.80	12,445	509	35,596	17.11	2,080
2021	73,180.23	15,404	630	72,550	18.75	3,869
2022	1,035,423.47	178,921	7,314	1,028,109	19.15	53,687
2023	7,785.78	1,035	43	7,743	19.57	396
2026	4,749.85	57	2	4,748	20.54	231
	1,182,839.30	232,602	9,509	1,173,330		73,410

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.0 6.21

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

ACCOUNT 380.00 TREATMENT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S1.5						
NET SALVAGE PERCENT.. 0						
1959	41,356.56	41,009	845	40,512	0.57	40,512
1972	34,945.44	32,646	672	34,273	3.80	9,019
1992	221,391.42	173,881	3,581	217,810	9.29	23,446
2015	245,066.89	86,533	1,782	243,285	20.15	12,074
2016	66,842.89	21,657	446	66,397	20.86	3,183
2017	170,961.67	50,314	1,036	169,926	21.58	7,874
2018	19,018.12	5,021	103	18,915	22.30	848
2019	34,131.43	7,956	164	33,967	23.03	1,475
2022	803,017.05	109,210	2,249	800,768	25.41	31,514
2026	12,249.99	105	2	12,248	28.82	425
	1,648,981.46	528,332	10,880	1,638,101		130,370

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.6 7.91

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

ACCOUNT 381.00 PLANT SEWERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
1992	257,749.35	169,135	3,180	254,569	17.81	14,294
2004	217,164.26	99,374	1,869	215,295	26.08	8,255
2022	813,969.13	74,234	1,396	812,573	39.86	20,386
	1,288,882.74	342,743	6,445	1,282,438		42,935

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.9 3.33

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

ACCOUNT 382.00 OUTFALL SEWER LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
2022	2,828.25	258	14	2,814	39.86	71
	2,828.25	258	14	2,814		71
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					39.6	2.51

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

ACCOUNT 389.10 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S2.5						
NET SALVAGE PERCENT.. 0						
2019	11,607.90	4,404	145	11,463	11.45	1,001
	11,607.90	4,404	145	11,463		1,001

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.5 8.62

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

ACCOUNT 390.00 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2009	99.68	85	2-	102	3.00	34
2017	13,766.50	6,195	158-	13,924	11.00	1,266
2019	8,128.63	2,845	73-	8,202	13.00	631
2021	11,896.54	2,974	76-	11,973	15.00	798
2026	25,000.00	312	8-	25,008	19.75	1,266
	58,891.35	12,411	317-	59,208		3,995

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.8 6.78

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

ACCOUNT 391.00 TRANSPORTATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 14-L4						
NET SALVAGE PERCENT.. 0						
1989	5,537.12	5,537	5,537			
2008	14,834.85	13,431	2,168-	17,003	1.88	9,044
2015	16,013.29	12,189	1,967-	17,980	3.45	5,212
2022	11,253.85	3,412	551-	11,805	9.19	1,285
	47,639.11	34,569	851	46,788		15,541

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.0 32.62

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

ACCOUNT 393.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	269.95	256	6-	276	1.00	276
2010	1,295.77	1,037	24-	1,320	4.00	330
2012	871.11	610	14-	885	6.00	148
2013	339,050.32	220,383	5,042-	344,092	7.00	49,156
2014	37,371.62	22,423	513-	37,885	8.00	4,736
2015	20,394.80	11,217	257-	20,652	9.00	2,295
2016	1,226.20	613	14-	1,240	10.00	124
2017	726.79	327	7-	734	11.00	67
2018	281.36	113	3-	284	12.00	24
2019	253.34	89	2-	255	13.00	20
2020	14,682.23	4,405	101-	14,783	14.00	1,056
2021	76,206.16	19,052	435-	76,641	15.00	5,109
2023	13,900.41	2,085	48-	13,948	17.00	820
	506,530.06	282,610	6,466-	512,996		64,161

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.0 12.67

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

ACCOUNT 394.00 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2012	662.43	618	158-	820	1.00	820
2013	11,813.48	10,238	2,610-	14,423	2.00	7,212
2016	215.96	144	37-	253	5.00	51
2019	659.30	308	78-	737	8.00	92
2022	9,456.60	2,522	643-	10,100	11.00	918
	22,807.77	13,830	3,526-	26,334		9,093

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.9 39.87

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

ACCOUNT 395.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 22-R2						
NET SALVAGE PERCENT.. 0						
1990	1,424.51	1,379	16	1,409	1.17	1,204
	1,424.51	1,379	16	1,409		1,204
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					1.2	84.52

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

ACCOUNT 396.00 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2014	3,060.83	2,449	202	2,859	3.00	953
2022	115,736.36	30,863	2,543	113,193	11.00	10,290
2026	50,000.00	834	69	49,931	14.75	3,385
	168,797.19	34,146	2,814	165,983		14,628

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.3 8.67

PART VIII. EXPERIENCED AND ESTIMATED NET SALVAGE

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2025 TRANSACTION YEAR				
354.20	200.87	10.00		10.00-
354.70	105.00	5.00		5.00-
360.10	150.00	8.00		8.00-
361.10	850.00	43.00		43.00-
361.20	800.00	40.00		40.00-
371.00	166.25	8.00		8.00-
380.00	428.75	21.00		21.00-
390.00	526.41			
393.00	6,398.89			
394.00	1,953.00			
	11,579.17	135.00		135.00-
TOTAL	11,579.17	135.00		135.00-

EXHIBIT NO. 11-N - DEPRECIATION STUDY
ELIZABETH BOROUGH WW CSS OPERATIONS
AS OF JUNE 30, 2027

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

PENNSYLVANIA-AMERICAN WATER COMPANY

MECHANICSBURG, PENNSYLVANIA

ELIZABETH BOROUGH WASTEWATER OPERATIONS

2027 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WASTEWATER PLANT
AS OF JUNE 30, 2027

Prepared by:

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

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

PENNSYLVANIA-AMERICAN WATER COMPANY

Mechanicsburg, Pennsylvania

ELIZABETH BOROUGH WASTEWATER OPERATIONS

2027 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WASTEWATER PLANT
AS OF JUNE 30, 2027

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Mechanicsburg, Pennsylvania

Gannett Fleming
Valuation and Rate Consultants, LLC

300 Sterling Parkway, Suite 200
Mechanicsburg, PA 17050
717.763.7211

October 31, 2025

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

Attention Dominic DeGrazia
Director Rates and Regulatory

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to wastewater plant as of June 30, 2027. The results of our study as of June 30, 2026 are presented in our report titled "2026 Depreciation Study - Calculated Annual Depreciation Accruals Related to Wastewater Plant as of June 30, 2026". The same methods, procedures and estimates are used in both studies.

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

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC



JOHN J. SPANOS
President



GLEN A. FRIEL
Assistant Project Manager

JJS:mle

084761.100

TABLE OF CONTENTS

PART I. RESULTS OF STUDY I-1
Description of Summary Tabulations I-2
Description of Detailed Tabulations I-2

Table 1. Development of Net Original Cost as of June 30, 2027 ..... I-3
Table 2. Summary of Estimated Survivor Curve, Original Cost, Book Depreciation Reserve and Calculated Annual Depreciation Accruals Related to Wastewater Plant as of June 30, 2027 ..... I-4
Table 3. Bringforward to June 30, 2027, of the Book Reserve as of June 30, 2026 ..... I-5
Table 4. Calculation of Depreciation Accruals for the Twelve Months Ended June 30, 2027 ..... I-6
Table 5. Amortization of Experienced and Estimated Net Salvage I-7

PART II. DETAILED DEPRECIATION CALCULATIONS II-1
Cumulative Depreciated Original Cost II-2
Net Utility Plant in Service II-4

PART III. EXPERIENCED AND ESTIMATED NET SALVAGE III-1

PART I. RESULTS OF STUDY

PENNSYLVANIA-AMERICAN WATER COMPANY

ELIZABETH BOROUGH WASTEWATER OPERATIONS

DEPRECIATION STUDY

PART I. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Tables 1 through 5 presented on pages I-3 through I-7 summarize the results of the depreciation study as of June 30, 2027. Table 1 sets forth the development of the net original cost by account as of June 30, 2027. Table 2 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve as of June 30, 2027, future book accruals, calculated annual accrual amount and rate, and composite remaining life for plant in service. Table 3 presents the bringforward of the book reserve to June 30, 2027. Table 4 sets forth the calculation of the depreciation accruals for the twelve months ended June 30, 2027. Table 5 presents the annual amortization of experienced and estimated net salvage based on the period 2022 through 2026.

DESCRIPTION OF DETAILED TABULATIONS

The supporting data for the depreciation calculations are presented in account sequence in the section beginning on page II-4. The original cost, calculated accrued depreciation, allocated book reserve, future accruals, remaining life and annual accrual are shown for each vintage of each account or subaccount. The amounts of regular retirements, gross salvage and cost of removal are set forth by account for the years 2022 through 2026 on page III-2.

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

TABLE 1. DEVELOPMENT OF NET ORIGINAL COST AS OF JUNE 30, 2027

	DEPRCIABLE GROUP	ORIGINAL COST AS OF JUNE 30, 2027		CUSTOMER ADVANCES		CONTRIBUTIONS IN AID OF CONSTRUCTION		EXCLUDED PROPERTY		NET ORIGINAL COST AS OF JUNE 30, 2027
	(1)	(2)	-	(3)	-	(4)	-	(5)	=	(6)
DEPRECIABLE PLANT										
354.20	STRUCTURES AND IMPROVEMENTS - COLLECTION	214,034.15								214,034.15
354.30	STRUCTURES AND IMPROVEMENTS - SPP	6,131,131.15								6,131,131.15
354.40	STRUCTURES AND IMPROVEMENTS - TDP	1,561,716.20								1,561,716.20
354.70	STRUCTURES AND IMPROVEMENTS - GENERAL	50,410.74								50,410.74
355.00	POWER GENERATION EQUIPMENT	126,050.56								126,050.56
360.10	COLLECTION SEWERS - FORCE MAINS	297,382.19								297,382.19
361.10	COLLECTION SEWERS - GRAVITY MAINS	12,311,491.35								12,311,491.35
361.20	MANHOLES	463,372.22								463,372.22
363.00	SERVICES	48,000.00								48,000.00
364.00	FLOW MEASURING DEVICES	466,101.77								466,101.77
370.00	RECEIVING WELLS	181,962.65								181,962.65
371.00	PUMPING EQUIPMENT	1,191,674.30								1,191,674.30
380.00	TREATMENT EQUIPMENT	2,750,486.27								2,750,486.27
381.00	PLANT SEWERS	1,288,882.74								1,288,882.74
382.00	OUTFALL SEWER LINES	2,828.25								2,828.25
389.10	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES	11,607.90								11,607.90
390.00	OFFICE FURNITURE AND EQUIPMENT	83,891.35								83,891.35
391.00	TRANSPORTATION EQUIPMENT	47,639.11								47,639.11
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	531,030.06								531,030.06
394.00	LABORATORY EQUIPMENT	29,807.77								29,807.77
395.00	POWER OPERATED EQUIPMENT	1,424.51								1,424.51
396.00	COMMUNICATION EQUIPMENT	218,797.19								218,797.19
397.00	MISCELLANEOUS EQUIPMENT	3,500.00								3,500.00
TOTAL DEPRECIABLE PLANT		**28,013,222.43**		**0.00**		**0.00**		**0.00**		**28,013,222.43**
NONDEPRECIABLE PLANT										
353.20	LAND AND LAND RIGHTS - COLLECTION	23,895.86								23,895.86
353.30	LAND AND LAND RIGHTS - SPP	148,639.24								148,639.24
353.40	LAND AND LAND RIGHTS - TDP	460,947.79								460,947.79
TOTAL NONDEPRECIABLE PLANT		**633,482.89**		**0.00**		**0.00**		**0.00**		**633,482.89**
TOTAL UTILITY PLANT		**28,646,705.32**		**0.00**		**0.00**		**0.00**		**28,646,705.32**

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE, AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF JUNE 30, 2027

	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF JUNE 30, 2027	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)
	DEPRECIABLE PLANT							
354.20	STRUCTURES AND IMPROVEMENTS - COLLECTION	45-R3	214,034.15	10,816	203,218	10,925	5.10	18.6
354.30	STRUCTURES AND IMPROVEMENTS - SPP	55-S0	6,131,131.15	209,345	5,921,786	176,191	2.87	33.6
354.40	STRUCTURES AND IMPROVEMENTS - TDP	55-S0	1,561,716.20	69,883	1,491,833	60,599	3.88	24.6
354.70	STRUCTURES AND IMPROVEMENTS - GENERAL	35-S1	50,410.74	3,918	46,493	4,069	8.07	11.4
355.00	POWER GENERATING EQUIPMENT	35-S0.5	126,050.56	6,433	119,618	5,395	4.28	22.2
360.10	COLLECTION SEWERS - FORCE MAINS	75-R3	297,382.19	4,486	292,896	4,812	1.62	60.9
361.10	COLLECTION SEWERS - GRAVITY MAINS	80-R2.5	12,311,491.35	312,137	11,999,354	276,194	2.24	43.4
361.20	MANHOLES	50-S2.5	463,372.22	57,020	406,352	45,709	9.86	8.9
363.00	SERVICES	47-R3	48,000.00	821	47,179	1,199	2.50	39.3
364.00	FLOW MEASURING DEVICES	15-L2.5	466,101.77	102,065	364,037	78,138	16.76	4.7
370.00	RECEIVING WELLS	50-R3	181,962.65	5,458	176,505	4,497	2.47	39.2
371.00	PUMPING EQUIPMENT	30-S0.5	1,191,674.30	82,426	1,109,248	68,364	5.74	16.2
380.00	TREATMENT EQUIPMENT	35-S1.5	2,750,486.27	151,325	2,599,161	147,926	5.38	17.6
381.00	PLANT SEWERS	50-R3	1,288,882.74	49,369	1,239,514	41,970	3.26	29.5
382.00	OUTFALL SEWER LINES	50-R3	2,828.25	86	2,742	70	2.48	39.2
389.10	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES	20-S2.5	11,607.90	1,141	10,467	986	8.49	10.6
390.00	OFFICE FURNITURE AND EQUIPMENT	20-SQ	83,891.35	3,749	80,142	5,265	6.28	15.2
391.00	TRANSPORTATION EQUIPMENT	14-L4	47,639.11	16,393	31,246	11,086	23.27	2.8
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	531,030.06	59,208	471,822	64,916	12.22	7.3
394.00	LABORATORY EQUIPMENT	15-SQ	29,807.77	6,912	22,896	8,643	29.00	2.6
395.00	POWER OPERATED EQUIPMENT	22-R2	1,424.51	1,216	209	209	14.67	1.0
396.00	COMMUNICATION EQUIPMENT	15-SQ	218,797.19	18,174	200,623	18,099	8.27	11.1
397.00	MISCELLANEOUS EQUIPMENT	15-SQ	3,500.00	111	3,389	238	6.80	14.2
	TOTAL DEPRECIABLE PLANT		**28,013,222.43**	**1,172,492**	**26,840,730**	**1,035,500**	**3.70**	
	NONDEPRECIABLE PLANT							
353.20	LAND AND LAND RIGHTS - COLLECTION		23,895.86					
353.30	LAND AND LAND RIGHTS - SPP		148,639.24					
353.40	LAND AND LAND RIGHTS - TDP		460,947.79					
	TOTAL NONDEPRECIABLE PLANT		**633,482.89**					
	AMORTIZATION OF NET SALVAGE					**285**		
	TOTAL UTILITY PLANT		**28,646,705.32**	**1,172,492**	**26,840,730**	**1,035,785**		

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

TABLE 3. BRINGFORWARD TO JUNE 30, 2027, OF BOOK RESERVE AS OF JUNE 30, 2026

ACCOUNT	BOOK RESERVE BALANCE AS OF 6/30/2026		PROJECTED DEPRECIATION ACCRUALS		PROJECTED RETIREMENTS		PROJECTED COST OF REMOVAL		PROJECTED SALVAGE		ACQUISITIONS AND ADJUSTMENTS		PROJECTED BOOK RESERVE BALANCE AS OF 6/30/2027
(1)	(2)	+	(3)	-	(4)	-	(5)	+	(6)	+	(7)	=	(8)
354.20	717		10,942		803		40						10,816
354.30	27,869		181,476										209,345
354.40	7,099		62,784										69,883
354.70	101		4,259		420		22						3,918
355.00	901		5,532										6,433
360.10	651		4,783		900		48						4,486
361.10	36,504		281,148		5,255		260						312,137
361.20	425		61,635		4,800		240						57,020
363.00	64		757										821
364.00	7,769		94,296										102,065
370.00	910		4,548										5,458
371.00	9,509		73,616		665		34						82,426
380.00	10,880		154,090		12,995		650						151,325
381.00	6,445		42,924										49,369
382.00	14		72										86
389.10	145		996										1,141
390.00	(317)		4,066										3,749
391.00	851		15,542										16,393
393.00	(6,466)		65,674										59,208
394.00	(3,526)		10,438										6,912
395.00	16		1,200										1,216
396.00	2,814		15,360										18,174
397.00	0		111										111
TOTAL	**103,375**		**1,096,249**		**25,839**		**1,294**		**0**		**0**		**1,172,492**

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

TABLE 4. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED JUNE 30, 2027

ACCOUNT	NET ORIGINALCOST AS OF 6/30/2026	NET ORIGINALCOST AS OF 6/30/2027	ACCRUAL RATE	AVERAGE ACCRUALS	AMORTIZATION OF NET SALVAGE	PROJECTED DEPRECIATION ACCRUALS
(1)	(2)	(3)	(4)	(5)=([(2)+(3)]/2)*(4)	(6)	(7)=(5)+(6)
354.20	204,837.63	214,034.15	5.27	10,940	2	10,942
354.30	6,131,131.15	6,131,131.15	2.96	181,476		181,476
354.40	1,561,716.20	1,561,716.20	4.02	62,784		62,784
354.70	44,830.74	50,410.74	9.16	4,258	1	4,259
355.00	126,050.56	126,050.56	4.39	5,532		5,532
360.10	289,282.19	297,382.19	1.63	4,781	2	4,783
361.10	12,250,746.58	12,311,491.35	2.29	281,139	9	281,148
361.20	420,172.22	463,372.22	13.95	61,627	8	61,635
363.00	12,000.00	48,000.00	2.53	757		757
364.00	466,101.77	466,101.77	20.23	94,296		94,296
370.00	181,962.65	181,962.65	2.50	4,548		4,548
371.00	1,182,839.30	1,191,674.30	6.21	73,614	2	73,616
380.00	1,648,981.46	2,750,486.27	7.91	154,086	4	154,090
381.00	1,288,882.74	1,288,882.74	3.33	42,924		42,924
382.00	2,828.25	2,828.25	2.51	72		72
389.10	11,607.90	11,607.90	8.62	996		996
390.00	58,891.35	83,891.35	6.78	4,066		4,066
391.00	47,639.11	47,639.11	32.62	15,542		15,542
393.00	506,530.06	531,030.06	12.67	65,674		65,674
394.00	22,807.77	29,807.77	39.87	10,438		10,438
395.00	1,424.51	1,424.51	84.52	1,200		1,200
396.00	168,797.19	218,797.19	8.67	15,360		15,360
397.00	0.00	3,500.00	6.67	111		111
TOTAL	**26,630,061.33**	**28,013,222.43**		**1,096,221**	**28**	**1,096,249**

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

TABLE 5. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

	2022		2023		2024		PROJECTED 2025		PROJECTED 2026			
ACCOUNT	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	NET SALVAGE	SALVAGE ACCRUAL
(1)	(2) -	(3) +	(4) -	(5) +	(6) -	(7) +	(8) -	(9) +	(10) -	(11) =	(12)*	(13)=(12)/5
354.20								10.00		40.00	(50.00)	(10)
354.30											0.00	0
354.40											0.00	0
354.70								5.00		22.00	(27.00)	(5)
355.00											0.00	0
360.10								8.00		48.00	(56.00)	(11)
361.10								43.00		260.00	(303.00)	(61)
361.20								40.00		240.00	(280.00)	(56)
363.00											0.00	0
364.00											0.00	0
370.00											0.00	0
371.00								8.00		34.00	(42.00)	(8)
380.00								21.00		650.00	(671.00)	(134)
381.00											0.00	0
382.00											0.00	0
389.10											0.00	0
390.00											0.00	0
391.00											0.00	0
393.00											0.00	0
394.00											0.00	0
395.00											0.00	0
396.00											0.00	0
TOTAL	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**135.00**	**0.00**	**1,294.00**	**(1,429.00)**	**(285)**

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

PART II. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1950	1,579,368	127,629	1,451,739	1,451,739	5.4
1959	204,193	21,323	182,870	1,634,609	6.1
1972	248,325	27,311	221,014	1,855,623	6.9
1989	5,537	5,537		1,855,623	6.9
1990	1,425	1,216	209	1,855,832	6.9
1992	1,237,244	109,538	1,127,706	2,983,538	11.1
1996	7,328	2,184	5,144	2,988,682	11.1
1998	5,840,041	180,525	5,659,516	8,648,198	32.2
2004	217,164	13,883	203,281	8,851,479	33.0
2007	270	270		8,851,479	33.0
2008	14,835	4,818	10,017	8,861,496	33.0
2009	100	21	79	8,861,575	33.0
2010	1,296	210	1,086	8,862,661	33.0
2012	1,534	787	747	8,863,408	33.0
2013	533,155	93,566	439,589	9,302,997	34.7
2014	345,785	46,762	299,023	9,602,020	35.8
2015	2,996,657	71,638	2,925,019	12,527,039	46.7
2016	1,267,789	21,217	1,246,572	13,773,611	51.3
2017	452,493	22,605	429,888	14,203,499	52.9
2018	671,988	8,158	663,830	14,867,329	55.4
2019	286,269	20,364	265,905	15,133,234	56.4
2020	322,771	10,776	311,995	15,445,229	57.5
2021	161,244	10,576	150,668	15,595,897	58.1
2022	9,636,988	357,236	9,279,752	24,875,649	92.7
2023	428,842	2,864	425,978	25,301,627	94.3
2026	943,399	10,134	933,265	26,234,892	97.7
2027	607,185	1,344	605,841	26,840,733	100.0
SUBTOTAL	28,013,225	1,172,492	26,840,733		
NONDEPRECIABLE	633,483		633,483		
TOTAL	28,646,708	1,172,492	27,474,216		

NET UTILITY PLANT IN SERVICE

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

ACCOUNT 354.20 STRUCTURES AND IMPROVEMENTS - COLLECTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
1998	178,333.15	112,225	10,241	168,092	17.08	9,841
2015	20,702.74	6,012	548	20,155	29.32	687
2026	9,999.50	259	24	9,976	37.61	265
2027	4,998.76	33	3	4,996	37.77	132
	214,034.15	118,529	10,816	203,218		10,925

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.6 5.10

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

ACCOUNT 354.30 STRUCTURES AND IMPROVEMENTS - SPP

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0						
NET SALVAGE PERCENT.. 0						
2022	6,131,131.15	793,981	209,345	5,921,786	33.61	176,191
	6,131,131.15	793,981	209,345	5,921,786		176,191
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					33.6	2.87

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

ACCOUNT 354.40 STRUCTURES AND IMPROVEMENTS - TDP

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0						
NET SALVAGE PERCENT.. 0						
1959	166,934.69	137,354	11,789	155,146	14.64	10,597
1972	189,956.32	139,998	12,016	177,940	19.63	9,065
1992	711,430.30	408,361	35,048	676,382	25.98	26,035
2015	420,063.69	113,921	9,777	410,287	32.25	12,722
2016	12,643.06	3,199	275	12,368	32.48	381
2017	6,064.56	1,419	122	5,943	32.74	182
2019	23,691.33	4,606	395	23,296	33.15	703
2020	30,932.25	5,370	461	30,471	33.32	914
	1,561,716.20	814,228	69,883	1,491,833		60,599

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 24.6 3.88

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

ACCOUNT 354.70 STRUCTURES AND IMPROVEMENTS - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 35-S1						
NET SALVAGE PERCENT.. 0						
1992	41,410.75	32,176	3,888	37,523	10.05	3,734
2026	6,000.00	218	27	5,973	26.55	225
2027	2,999.99	27	3	2,997	27.22	110
	50,410.74	32,421	3,918	46,493		4,069

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.4 8.07

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

ACCOUNT 355.00 POWER GENERATING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S0.5						
NET SALVAGE PERCENT.. 0						
2022	126,050.56	23,193	6,433	119,618	22.17	5,395
	126,050.56	23,193	6,433	119,618		5,395

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.2 4.28

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

ACCOUNT 360.10 COLLECTION SEWERS - FORCE MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
2022	285,386.05	21,689	4,458	280,928	60.79	4,621
2026	7,499.32	118	24	7,475	62.69	119
2027	4,496.82	18	4	4,493	62.64	72
	297,382.19	21,825	4,486	292,896		4,812

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 60.9 1.62

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

ACCOUNT 361.10 COLLECTION SEWERS - GRAVITY MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R2.5						
NET SALVAGE PERCENT.. 0						
1950	1,371,020.17	1,097,913	84,536	1,286,484	19.15	67,179
1998	5,640,171.69	2,175,414	167,502	5,472,670	46.19	118,482
2015	2,275,094.72	395,866	30,481	2,244,614	56.97	39,400
2016	1,187,017.60	190,635	14,678	1,172,340	57.49	20,392
2017	225,231.53	33,109	2,549	222,683	58.03	3,837
2018	652,718.40	86,942	6,694	646,024	58.57	11,030
2019	126,081.34	15,029	1,157	124,924	59.11	2,113
2020	230,223.57	24,173	1,862	228,362	59.67	3,827
2022	113,781.48	8,704	670	113,111	60.36	1,874
2023	407,158.85	25,081	1,931	405,228	60.94	6,650
2026	52,500.00	866	67	52,433	59.61	880
2027	30,492.00	131	10	30,482	57.55	530
	12,311,491.35	4,053,863	312,137	11,999,354		276,194

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 43.4 2.24

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

ACCOUNT 361.20 MANHOLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S2.5						
NET SALVAGE PERCENT.. 0						
1950	208,347.61	197,326	43,093	165,255	4.30	38,431
1998	21,535.87	12,741	2,782	18,754	20.02	937
2014	175,888.74	50,076	10,936	164,953	32.66	5,051
2026	38,400.00	849	186	38,214	44.25	864
2027	19,200.00	106	23	19,177	45.00	426
	463,372.22	261,098	57,020	406,352		45,709

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.9 9.86

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

ACCOUNT 363.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 47-R3						
NET SALVAGE PERCENT.. 0						
2026	30,000.00	744	713	29,287	39.32	745
2027	18,000.00	113	108	17,892	39.43	454
	48,000.00	857	821	47,179		1,199

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.3 2.50

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

ACCOUNT 364.00 FLOW MEASURING DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L2.5						
NET SALVAGE PERCENT.. 0						
1992	10,431.53	10,077	3,187	7,245	1.23	5,890
1996	7,328.14	6,906	2,184	5,144	1.89	2,722
2013	182,290.73	138,067	43,665	138,626	4.48	30,943
2014	129,463.37	95,427	30,180	99,283	4.64	21,397
2019	81,758.85	45,654	14,438	67,321	6.33	10,635
2020	46,933.08	23,621	7,471	39,462	6.91	5,711
2022	7,896.07	2,973	940	6,956	8.28	840
	466,101.77	322,725	102,065	364,037		78,138
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					4.7	16.76

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

ACCOUNT 370.00 RECEIVING WELLS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
2022	181,962.65	20,562	5,458	176,505	39.25	4,497
	181,962.65	20,562	5,458	176,505		4,497

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.2 2.47

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

ACCOUNT 371.00 PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-S0.5						
NET SALVAGE PERCENT.. 0						
1972	25,479.06	24,664	7,369	18,110	1.82	9,951
2017	36,074.88	13,492	4,031	32,044	16.74	1,914
2021	73,141.37	18,037	5,389	67,752	18.33	3,696
2022	1,034,946.79	217,856	65,085	969,862	18.75	51,726
2023	7,782.76	1,345	402	7,381	19.15	385
2026	9,499.85	446	133	9,367	20.28	462
2027	4,749.59	57	17	4,733	20.54	230
	1,191,674.30	275,897	82,426	1,109,248		68,364

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.2 5.74

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

ACCOUNT 380.00 TREATMENT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S1.5						
NET SALVAGE PERCENT.. 0						
1959	37,258.37	36,990	9,534	27,724	0.49	27,724
1972	32,889.62	30,752	7,926	24,964	3.82	6,535
1992	216,221.85	171,788	44,279	171,943	9.05	18,999
2015	244,388.05	92,965	23,962	220,426	19.55	11,275
2016	66,686.46	23,547	6,069	60,617	20.15	3,008
2017	170,628.98	55,284	14,250	156,379	20.86	7,497
2018	18,987.92	5,588	1,440	17,548	21.58	813
2019	34,088.04	8,999	2,320	31,768	22.30	1,425
2022	802,588.75	135,637	34,961	767,628	24.59	31,217
2026	614,499.99	21,139	5,449	609,051	28.07	21,698
2027	512,248.24	4,405	1,135	511,113	28.82	17,735
	2,750,486.27	587,094	151,325	2,599,161		147,926

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.6 5.38

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

ACCOUNT 381.00 PLANT SEWERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
1992	257,749.35	172,305	23,136	234,613	17.36	13,515
2004	217,164.26	103,392	13,883	203,281	25.31	8,032
2022	813,969.13	91,979	12,350	801,619	39.25	20,423
	1,288,882.74	367,676	49,369	1,239,514		41,970

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.5 3.26

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

ACCOUNT 382.00 OUTFALL SEWER LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
2022	2,828.25	320	86	2,742	39.25	70
	2,828.25	320	86	2,742		70

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.2 2.48

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

ACCOUNT 389.10 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S2.5						
NET SALVAGE PERCENT.. 0						
2019	11,607.90	4,987	1,141	10,467	10.62	986
	11,607.90	4,987	1,141	10,467		986

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.6 8.49

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

ACCOUNT 390.00 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2009	99.68	90	21	79	2.00	40
2017	13,766.50	6,883	1,584	12,182	10.00	1,218
2019	8,128.63	3,251	748	7,381	12.00	615
2021	11,896.54	3,569	821	11,076	14.00	791
2026	50,000.00	2,500	575	49,425	19.00	2,601
	83,891.35	16,293	3,749	80,142		5,265

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.2 6.28

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

ACCOUNT 391.00 TRANSPORTATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 14-L4						
NET SALVAGE PERCENT.. 0						
1989	5,537.12	5,537	5,537			
2008	14,834.85	13,642	4,818	10,017	1.66	6,034
2015	16,013.29	12,836	4,533	11,480	2.97	3,865
2022	11,253.85	4,260	1,505	9,749	8.21	1,187
	47,639.11	36,275	16,393	31,246		11,086

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.8 23.27

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

ACCOUNT 393.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	269.95	270	270			
2010	1,295.77	1,101	210	1,086	3.00	362
2012	871.11	653	125	746	5.00	149
2013	339,050.32	237,335	45,323	293,727	6.00	48,954
2014	37,371.62	24,292	4,639	32,733	7.00	4,676
2015	20,394.80	12,237	2,337	18,058	8.00	2,257
2016	1,226.20	674	129	1,097	9.00	122
2017	726.79	363	69	658	10.00	66
2018	281.36	127	24	257	11.00	23
2019	253.34	101	19	234	12.00	20
2020	14,682.23	5,139	982	13,700	13.00	1,054
2021	76,206.16	22,862	4,366	71,840	14.00	5,131
2023	13,900.41	2,780	531	13,369	16.00	836
2026	17,500.00	875	167	17,333	19.00	912
2027	7,000.00	88	17	6,983	19.75	354
	531,030.06	308,897	59,208	471,822		64,916

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.3 12.22

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

ACCOUNT 394.00 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2012	662.43	662	662			
2013	11,813.48	11,026	4,578	7,235	1.00	7,235
2016	215.96	158	66	150	4.00	38
2019	659.30	352	146	513	7.00	73
2022	9,456.60	3,152	1,308	8,149	10.00	815
2026	5,000.00	333	138	4,862	14.00	347
2027	2,000.00	33	14	1,986	14.75	135
	29,807.77	15,716	6,912	22,896		8,643

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.6 29.00

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

ACCOUNT 395.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 22-R2						
NET SALVAGE PERCENT.. 0						
1990	1,424.51	1,391	1,216	209	0.88	209
	1,424.51	1,391	1,216	209		209

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.0 14.67

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

ACCOUNT 396.00 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2014	3,060.83	2,653	1,007	2,054	2.00	1,027
2022	115,736.36	38,578	14,637	101,099	10.00	10,110
2026	100,000.00	6,667	2,530	97,470	14.00	6,962
	218,797.19	47,898	18,174	200,623		18,099

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.1 8.27

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

ACCOUNT 397.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2026	2,500.00	167	101	2,399	14.00	171
2027	1,000.00	17	10	990	14.75	67
	3,500.00	184	111	3,389		238

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.2 6.80

PART III. EXPERIENCED AND ESTIMATED NET SALVAGE

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2025 TRANSACTION YEAR				
354.20	200.87	10.00		10.00-
354.70	105.00	5.00		5.00-
360.10	150.00	8.00		8.00-
361.10	850.00	43.00		43.00-
361.20	800.00	40.00		40.00-
371.00	166.25	8.00		8.00-
380.00	428.75	21.00		21.00-
390.00	526.41			
393.00	6,398.89			
394.00	1,953.00			
	11,579.17	135.00		135.00-
2026 TRANSACTION YEAR				
354.20	602.62	40.00		40.00-
354.70	315.00	22.00		22.00-
360.10	600.00	48.00		48.00-
361.10	3,477.62	260.00		260.00-
361.20	3,200.00	240.00		240.00-
371.00	498.75	34.00		34.00-
380.00	6,926.35	650.00		650.00-
390.00	526.41			
393.00	6,398.89			
394.00	1,953.00			
	24,498.64	1,294.00		1,294.00-
TOTAL	36,077.81	1,429.00		1,429.00-

VOLUME 16

PENNSYLVANIA-AMERICAN WATER COMPANY

2025 GENERAL BASE RATE CASE
R-2025-3057983 (WATER)
R-2025-3058051 (WASTEWATER)

STATEMENT NO. 12
DIRECT TESTIMONY OF GREGORY HERBERT

EXHIBIT NO. 12-A
WATER OPERATIONS
COST OF SERVICE AS OF JUNE 30, 2027

PAWC STATEMENT NO. 12

DIRECT TESTIMONY OF

GREGORY R. HERBERT

WITH REGARD TO
COST OF SERVICE ALLOCATION

DOCKET NOS.
R-2025-3057983 (WATER)
R-2025-3058051 (WASTEWATER)

DATE: NOVEMBER 14, 2025

DIRECT TESTIMONY OF

GREGORY R. HERBERT

Q. Please state your name and address.

A. My name is Gregory R. Herbert. My business address is 300 Sterling Parkway, Suite 200, Mechanicsburg, Pennsylvania (formerly 207 Senate Avenue, Camp Hill, Pennsylvania.)

Q. By whom are you employed?

A. I am employed by Gannett Fleming Valuation and Rate Consultants, LLC.

Q. Please describe your position with Gannett Fleming Valuation and Rate Consultants, LLC, and briefly state your general duties and responsibilities.

A. My title is Assistant Project Manager, Rate Studies. My duties and responsibilities include the preparation of accounting and financial data for revenue requirements, the allocation of cost of service to customer classifications, and the design of customer rates in support of public utility rate filings.

Q. Have you presented testimony in rate proceedings before a regulatory agency?

A. Yes. I have testified before the Pennsylvania Public Utility Commission ("Commission" or "PUC"), the Virginia State Corporation Commission, the New Jersey Board of Public Utilities, the Illinois Commerce Commission, the Public Utilities Commission of Ohio, the North Carolina Utilities Commission, and the Public Utility Commission of Texas concerning revenue requirements, cost of service allocation, rate design and revenue requirements. A list of cases in which I have testified is attached to my testimony.

Q. What is your educational background?

A. I have a Bachelor of Science in Economics from the Pennsylvania State University, University Park, Pennsylvania.

Q. Would you please describe your professional affiliations?

A. I am a member of the American Water Works Association ("AWWA"), the Pennsylvania Municipal Authorities Association and the National Association of Water Companies.

Q. Briefly describe your work experience.

A. I joined the Gannett Fleming Valuation and Rate Consultants, LLC ("Gannett Fleming") in May 2017 as a Rate Analyst. In December 2023, I was promoted to my current position as Assistant Project Manager, Rate Studies, where I assist utilities with the preparation of accounting and financial data regarding revenues under present and proposed rates, including pro forma adjustments to the test year revenues, and the design of customer rates. I also develop pro forma revenue requirements and conduct cost allocations by customer class, capital recovery fee, lead-lag, and depreciation studies for investor-owned and municipal-owned utilities. Prior to my employment at Gannett Fleming, I was a Senior Analyst in the Performance Reporting Group of Cambridge Associates, LLC, where I oversaw the financial preparation of monthly and annual performance and benchmarking reports for public and private endowment fund clients.

Q. What is the purpose of your testimony in this proceeding?

A. The purpose of my testimony is to explain the cost of service allocation studies conducted under my direction and supervision for Pennsylvania-American Water

Company ("PAWC" or the "Company") and to describe the results produced by those studies.

Q. What revenue requirement data did you use to prepare PAWC's cost of service studies?

A. The cost of service studies I performed are based on data from PAWC's separate revenue requirement studies for the following operations: (1) Water Operations; (2) Sanitary Sewer System ("SSS") Operations; (3) Combined Sewer System ("CSS") Operations; (4) Butler Area Sewer Authority ("BASA") Operations; and (5) Elizabeth Borough Municipal Authority ("EBMA") Operations. The Company's revenue requirements for each of those operations are developed in PAWC Exhibit No. 3-A which is sponsored by PAWC witness Dr. Christina Chard and discussed in her direct testimony.

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

A. Yes. The exhibits identified below accompany my testimony and are described in detail further in my testimony.

Exhibit Number	Type of Study	Operation	Rate Zones
12-A Confidential (pp. A35-A37)	Cost of Service	Water Operations	Water Zones 1-9
12-B Confidential (p. A-16)	Cost of Service	SSS Operations	Wastewater Zones 1, 1a, 1b, 1c, 1e, 1f, and 1g
12-C	Cost of Service	CSS Operations	Wastewater Zones 2 and 2a
12-D	Cost of Service	BASA Operations	Wastewater Zone 1d
12-E	Cost of Service	EBMA Operations	Acquisition

Q. Is the Company presenting separate cost of service and rate design studies for CSS and SSS wastewater operations?

A. Yes. A CSS collects and conveys a wastewater stream that consists of flows of sewage from homes and businesses, infiltration and in-flow ("I&I"), and storm water. In PAWC's last base rate case proceeding, the Commission directed the Company to provide a separate revenue requirement study for CSS systems it owns and a cost of service study that separately identifies all storm water costs for CSS operations.[1] Accordingly, I prepared a separate cost of service study to identify the cost of collecting, treating, and disposing of storm water in the CSS wastewater systems PAWC acquired from the Municipal Authority of the City of Scranton in 2016, the Municipal Authority of the City of McKeesport in 2017, and the Borough of Kane Authority in 2020. In addition, I prepared a separate cost of service study for the CSS wastewater system currently owned and operated by the EBMA, which PAWC expects to acquire under Section 1329 of the Public Utility Code ("Code"), 66 Pa. C.S. § 1329, in December 2025.

Q. Why is the Company presenting a separate cost of service study for PAWC's BASA and EBMA wastewater operations?

A. The Company is submitting separate cost of service studies in this proceeding pursuant to the 2023 Rate Case Order (pp. 217-18) directing PAWC to prepare separate cost of service studies for new Section 1329 acquisitions in the first base rate case where those systems are included in the Company's revenue requirement. PAWC closed on its acquisition of the BASA wastewater assets under Section 1329 of the Code on

[1] *See Pa. P.U.C. v. Pa.-Am. Water Co.*, Docket Nos. R-2023-3043189 and R-2023-3043190 (Opinion and Order entered Jul. 22, 2024) ("2023 Rate Case Order"), p. 217 n. 94.

October 29, 2024. PAWC also has an application pending before the Commission to acquire the wastewater assets of the EBMA. On October 9, 2025, the Commission approved the EBMA acquisition with the commitments provided in a unanimous settlement reached by all parties to the Section 1329 acquisition proceeding.[2] As previously noted, PAWC anticipates closing on the EBMA acquisition approved by the Commission before the end of 2025. Company witness Don Wieczenski provides a detailed description of the BASA and EBMA acquisitions in his direct testimony.

COST OF SERVICE ALLOCATION – WATER OPERATIONS

Q. Please describe the revenue requirements included in the cost of service study for PAWC's water operations being presented in this case.

A. The cost of service study for Water Operations prepared for this case is based upon the Company's revenue requirement for the fully projected future test year ("FPFTY") ending June 30, 2027, including a portion of the revenue requirement of PAWC's wastewater operations, as authorized by Section 1311(c) of the Code. The development of the revenue requirements for Water Operations, including the revenue requirement allocated to Water Operations from the Company's Wastewater Operations, is explained by Dr. Chard in PAWC Statement No. 2.

Using the total revenue requirement for the FPFTY developed by the Company in the manner described by Dr. Chard, I prepared the cost of service study set forth in Exhibit No. 12-A (Water Operations). The cost of service study presented in Exhibit

[2] *See Application of Pa-Am. Water Co. under Sections 1102(a) and 1329 of the Pa. Pub. Util. Code, 66 Pa.C.S. §§ 1102(a) and 1329, for approval of (1) the transfer, by sale, to Pa-Am. Water Co, of substantially all of the assets, properties and rights related to the wastewater treatment plant and collection system owned and operated by the Elizabeth Borough Municipal Auth. and (2) the rights of Pa-Am. Water Co. to begin to offer or furnish wastewater service to the public in the Borough of Elizabeth, and portions of the Borough of Lincoln, and the Twps. of Elizabeth and Forward, in Allegheny Cnty., Pa.*, Docket No. A-2025-3052983 (Opinion and Order entered Oct. 9, 2025).

No. 12-A allocates among customer classes: (1) the entire revenue requirement of the Company's Water Operations; and (2) the portion of the revenue requirement of the Company's Wastewater Operations that will not be recovered from wastewater customers under the Company's proposed wastewater rates, which I will refer to, collectively, as the cost of service or total revenue requirement for the FPFTY.

Q. Briefly describe the purpose of your cost of water service allocation study.

A. The study applies generally accepted cost of service principles and procedures to allocate the total revenue requirement to the residential, commercial, industrial, public, other water utilities, private fire protection and public fire protection classifications. The results of the cost of service study indicate the relative cost responsibilities of each class of customers. The allocated cost of service is one of several criteria that are appropriately considered in designing customer rates to produce the required revenues.

Q. Have you prepared exhibits that set forth the results of your study?

A. Yes. As I previously noted, Exhibit No. 12-A sets forth the results of my allocation of the pro forma cost of service for Water Operations as of June 30, 2027.

Q. Please describe the method of cost allocation that was used in your study.

A. For Exhibit No. 12-A, the base-extra capacity method, as described in the 2017 (seventh edition) and prior editions of the Water Rates Manual published by AWWA, was used to allocate the pro forma costs that comprise the total revenue requirement. It is a recognized method for allocating the cost of providing water service to customer classifications in proportion to each classification's use of the commodity, facilities, and services of a water utility and has been accepted by this Commission for that purpose. Indeed, it is the method that was used in the Company's prior rate cases,

including its last base rate case at Docket No. R-2023-3043189, and has been accepted by the Commission for use by the Company and other water utilities in the Commonwealth.

Q. Is the base-extra capacity method described in Exhibit No. 12-A?

A. Yes. It is described on pages 3 and 4 of the exhibit.

Q. Please describe the procedure followed in the cost allocation studies.

A. Each identified category of cost in the pro forma cost of service was allocated to the customer classifications using appropriate allocation factors. This allocation is presented in Schedule D of Exhibit No. 12-A. The categories of cost, which consist of operation and maintenance expenses, depreciation expense, taxes and income available for return, are identified in columns 1 and 2 of Schedule D. The costs in each category, shown in column 4, are allocated to the several customer classifications based on allocation factors referenced in column 3. The development of the allocation factors is presented in Schedule E of each exhibit.

I will use some of the larger cost items to illustrate the principles and considerations used in the cost allocation methodology. Purchased water, purchased electric power, and treatment chemicals are examples of costs that tend to vary with the amount of water consumed and are, therefore, considered base costs. These costs are allocated to the several customer classifications in direct proportion to the average daily consumption of those classifications using Factor 1. The development of Factor 1 is shown in Schedule E of Exhibit No. 12-A.

Other sources of supply, water treatment, and transmission costs are associated with meeting maximum day requirements usage requirements. Costs of this nature were allocated to customer classifications partially as base costs (i.e., in proportion to

average daily consumption, pursuant to Factor 1), partially as maximum day extra capacity costs (i.e., in proportion to maximum day extra capacity, pursuant to Factor 2) and, for certain pumping stations and transmission mains, partially as fire protection costs (i.e., pursuant to Factor 3). Factors 2 and 3 are developed in Schedule E of Exhibit No. 12-A.

Costs associated with storage facilities, and the capital costs of distribution mains were allocated partly based on average consumption and partly based on maximum hour extra demand, including the demand for fire protection service, because these facilities are designed to meet maximum hour and fire demand requirements. The development of Factor 4, which is used for these allocations, is shown in Schedule E of Exhibit No. 12-A. Fire demand costs were allocated to public and private fire protection service and to general service in proportion to the relative potential demands on the system from hydrants and fire services and from commercial service lines sized to provide both fire protection and general service.

Costs associated with pumping facilities and the operation and maintenance of mains were allocated on the combined bases of maximum day and maximum hour extra capacity because these facilities serve both functions. The relative weightings of Factor 3 (maximum day) and Factor 4 (maximum hour) for pumping facilities and the operation and maintenance of mains were based on the functional use of pumps and footage of mains, respectively, serving maximum day and maximum hour functions. The weighted factors, identified as Factor 5, Factor 5A and Factor 8, are developed on Schedule E of Exhibit No. 12-A.

Costs associated with meters and services were allocated to customer classifications in proportion to the capital costs of the sizes and quantities of meters

and services serving each classification. The factors for allocating the cost of meters and services, identified as Factor 10 and Factor 11, are developed on Schedule E of Exhibit No. 12-A.

The costs of customer accounting, billing and collections were allocated based on the number of customers for each customer classification. The costs of meter reading were allocated based on the pro forma number of meters by classification. These factors, identified as Factor 14 and Factor 15, are developed on Schedule E of Exhibit No. 12-A. Bad debt expense, except for bad debt expenses related to the Company's Arrearage Management Program, was allocated based on the average net write-offs for 2022, 2023, and 2024 (Factor 22). The bad debt expense related to the Company's Arrearage Management Program was directly assigned to the Residential class.

Administrative and general costs (except those that are directly assignable to the Residential class, such as Customer Assistance Program costs) were allocated based on allocated direct costs excluding those costs that require little administrative and general expense, such as purchased water, power, chemicals, and waste disposal. The factor for this allocation is identified as Factor 16.

Annual depreciation accruals were allocated based on the function of the facilities in each plant account to which depreciation expense is recorded. The original cost less accrued depreciation of utility plant in service was also allocated based on the function of the plant recorded in each account for the purpose of developing Factor 19, which is used to allocate items such as return and income taxes.

Q. What was the source of the total cost of service data set forth in column 4 of Schedule D of Exhibit No. 12-A?

A. The pro forma costs of service were furnished by the Company and are the same as those set forth in PAWC Exhibit No. 3-A for Water Operations.

Q. Refer to Schedule E of Exhibit No. 12-A and explain the source of the system maximum day and maximum hour ratios used in the development of Factors 2, 3 and 4.

A. The ratios were based on a review of experienced Company data. The maximum day ratio of 1.4 times the average day approximates the ratio of maximum daily sendout experienced by the Company in 1988, 1995, 1996, 1999 and 2003. The maximum hour ratio of 2.1 times the average hour approximates the results of an analysis that was performed to determine the peak hour consumption experienced by the Company's three largest operating districts.

Q. These maximum day and maximum hour ratios were recorded 20 years ago. Why are you using these ratios rather than more recent ones?

A. A water system must be designed to meet the highest peak demand that potentially could be experienced – not just the highest peak demand that was experienced within a recent historical period. Peak demands can vary based on contingencies that do not reoccur on a regular or predictable basis. The facilities needed to produce and distribute water have a long lead-time to design and construct and have a correspondingly long service life. Given those inherent characteristics of water utility facilities, responsible waterworks practice necessitates building a system that can meet peak demands whenever they may occur because the system cannot be expanded (or contracted) to meet only those demands that appear within a limited historical study

period, such as a ten-year look-back. Additionally, the water usage on the maximum days in areas within the Company's overall water operations are often more than 1.4 times the average usage for that year. Given PAWC's obligation to furnish safe and reliable service, the Company must be prepared to meet customers' peak demands whenever they occur and, therefore, it is not reasonable to ignore the maximum day ratios that the Company has actually experienced.

Q. Did the Company perform an analysis of recent system-wide maximum hour demands for this proceeding consistent with the 2023 Rate Case Order (p. 209)?

A. Yes. Exhibit No. 12-A, Schedule G reflects the analysis completed for the system-wide maximum demand. PAWC provided hourly sendouts for the years 2021 through 2024 for 13 of the Company's treatment facilities that are located in different regions around the Commonwealth with readily available SCADA reads. The sampled set of facilities makes up about 60% of the system-wide sendout for the years 2021 through 2024. There were many gaps in hourly reads for 2021 and 2022 because the Company began tracking these reads on a more consistent basis starting in 2021 for the 13 facilities analyzed. In order to fill in the missing gaps of SCADA data to develop the maximum hour ratios for the years 2021 through 2024, I calculated average hourly reads for each hour of the day for each treatment facility and filled in missing reads with these average hourly usages.

Table 1 presents the maximum hour ratios by year with the missing gaps of data filled in with average hourly usages. Table 2 presents the maximum hourly ratios excluding average hourly reads for the missing data gaps, which results in a wide range of maximum hour ratios due to the variability of the average and maximum hour sendout values.

Table 1

Year	Average Hr. (AH) Sendout (MGD)*	Max Hr. (MH) Sendout*	Ratio, MH/AH	Date/Time of Max Hr.
2021	4.75	5.03	1.06	10/13/21, 8 PM
2022	4.85	5.63	1.16	12/26/22, 8 PM
2023	4.71	5.72	1.21	9/5/23, 11 PM
2024	4.76	6.19	1.30	7/8/24, 7 PM

*Analysis including average hourly reads for missing data gaps.

Table 2

Year	Average Hr. Sendout (MGD)*	Max Hr. Sendout*	Ratio, MH/AH	Date/Time of Max Hr.
2021	0.63	2.83	4.52	12/24/21, 4 PM
2022	2.88	4.32	1.50	12/27/22, 2 PM
2023	4.06	5.61	1.38	9/5/23, 11 PM
2024	4.69	6.07	1.30	7/8/24, 7 PM

*Analysis excluding average hourly reads for missing data gaps.

The maximum hour sendout dates and times begin to align in 2023 and 2024, due to improved accuracy in the hourly SCADA reads and a corresponding reduction in data gaps.

Q. Are you changing the actual system-wide maximum hourly capacity demands recorded in 1988 based on the results of your analysis?

A. No. As I explained earlier in my testimony, there were significant data gaps for the sample set of treatment facilities studied that create challenges in accurately measuring maximum hour demand. The 2024 hourly reads have minimal data gaps and the accuracy of future hourly reads will continue to improve. It would be reasonable to compile three years of accurate hourly reads, at a minimum, before such data can be used to calculate system-wide maximum hour demands in PAWC's future rate cases.

Q. Does the AWWA M1 Manual, Seventh Edition, address system-wide maximum day demand factors for use in the base extra capacity method?

A. The AWWA M1 Manual does not directly prescribe a specific system-wide maximum day factor. However, Appendix A to the manual addresses the diversity ratio, which is calculated using the system-wide peaking factor. Specifically, the diversity ratio is the non-coincident peaking factor divided by the system peaking factor. In Appendix A, the manual recommends that a reasonable diversity ratio should be between 1.1 and 1.4. The 1.4 system-wide maximum day demand factor employed in the water cost of service study produces a diversity factor that is reasonable based on the range recommended in the AWWA manual.

Q. Please explain the calculation of a diversity ratio using the Company's system-wide maximum day factor.

A. The Company's non-coincident peaking factor (the dividend, which is divided by the system-wide maximum day factor to derive the diversity factor) is calculated based on the non-coincident maximum day volumes found on Schedule E, in Exhibit 12-A. The total average daily consumption (in 100 gallons) shown in this schedule totals 1,206,606. The maximum day extra capacity (in 100 gallons) totals 1,143,107. The factors (column 3) that produce this amount were obtained from a demand study completed by the Company from January 2013 through October 2015. If these volumes of average day and maximum day extra capacity are added together, the sum equals the non-coincident maximum day volume (in 100 gallons) of 2,349,713. The ratio of the non-coincident peak volume (in 100 gallons) of 2,349,713 to average day volume (in 100 gallons) of 1,206,606 equals 1.95. This non-coincident ratio is then divided by the system-wide peaking factor (coincident peaking factor) to develop the

diversity ratio. The Company's system-wide peaking factor of 1.4 produces a diversity factor of 1.39 (1.95/.40), which is reasonable based on the recommended range of diversity ratios set forth in the AWWA Manual. In short, calculating the diversity ratios using the system-wide maximum day factors of PAWC, fully supports the reasonableness of the system-wide maximum day factor used in the COSS.

Q. Are the system maximum day and maximum hour ratios the same as those used in studies presented on behalf of the Company in prior proceedings before this Commission?

A. Yes, they are.

Q. Are you proposing to change the maximum day and maximum hour ratios for the water cost of service study in this proceeding?

A. No, I am not.

Q. Are the customer class extra capacity factors the same as those used in the most recent prior study for the Company?

A. Yes, the extra capacity factors used in Exhibit No. 12-A reflect the results of PAWC's most recent customer class demand study submitted in the Company's 2017 base rate case. A detailed explanation of the methods and procedures used, the sampling techniques, the areas and customers monitored, the results of the monitoring during the 2013-2015 period, and the conclusions from the study results are described in the text of the study provided in Appendix A of Exhibit No. 12-A.

Consistent with the 2023 Rate Case Order (p. 214), on July 25, 2025, PAWC filed a feasibility study for updating the 2017 customer class demand study as recommended by the Pennsylvania-American Water Large Users Group in that case. The feasibility study sets forth the overall scope of the demand study, the methods for

selecting the customers to be monitored, the equipment to be used, and the overall estimated cost of the study ($75,000). If the parties, and ultimately the Commission, approve the overall scope and cost, a full-scale demand study would be undertaken prior to PAWC's next base rate case.

Q. For Exhibit No. 12-A, did you make any adjustments to the cost allocation study?

A. Yes, four adjustments were made to the study. I will describe each adjustment and explain why it was made.

Q. Please explain the first adjustment.

A. The first adjustment was made to exclude the volume of contract sales under Riders DIS (Demand Industrial Sales) and DRS (Demand Resale Sales) in developing the allocation factors for the industrial classification and the sales for resale – Group A classification. As a result, costs are allocated only to the non-Rider DIS and non-Rider DRS customers.

Riders DIS and DRS authorize the Company to negotiate contracts at rates, with specified minimum and maximum levels, designed to retain or attract industrial and resale load for which the customer or applicant for service has a viable competitive alternative to service from PAWC, which the customer intends to select to the detriment of the Company and its other customers. In the 2023 Rate Case Order (p. 218), the Commission directed PAWC to create separate classes in the cost of service study for these Rider DIS and DRS customers instead of deducting these revenues received from those contract sales from the total cost of service and from each of the classes of service. Exhibit No. 12-A (or the water operations cost of service study) reflects Rider DIS and Rider DRS customers as separate customer classes.

Q. Why did you make this adjustment?

A. This adjustment was made to implement the Commission's directive in the 2023 Rate Case Order. However, in future rate cases, I believe excluding these contract customers from the cost of service study would provide a more meaningful comparison of allocated costs and revenues. Including contract sales inappropriately reduces the relative rate of return for the applicable class because revenues from the contract sales reflect contract rates that, to address competitive situations and avoid loss of load (or gain incremental load), are lower than the non-Rider DIS and non-Rider DRS rates. By excluding contract sales, the resulting cost of service and revenues properly reflect the costs and the rates for non-contract customers. When it approved Riders DIS and DRS, the Commission found that those riders create benefits for all the Company's customers by preserving or attracting incremental sales that, because of competitive forces, could not otherwise be made. Accordingly, the revenues derived from Rider DIS and Rider DRS customers should be reflected as deductions from all classes' cost of service in future rate cases.

Q. Please describe the second adjustment.

A. The second adjustment excludes from the extra capacity portion of Factors 2, 3 and 4 the curtailment volumes associated with service provided under the Company's industrial curtailment rate schedule. This adjustment properly accounts for the fact that curtailment volumes are interruptible and that a customer, to be eligible for this service, is required to meet certain minimum load factor requirements and have sufficient on-site storage capacity to meet its demands during periods of curtailment or interruption. This adjustment reflects the fact that a customer on this rate does not impose extra-capacity demand costs.

Q. Are the volumes associated with curtailment service included in the base portion of Factors 2, 3 and 4 in Exhibit No. 12-A?

A. Yes, they are.

Q. Please describe the third adjustment.

A. The third adjustment reallocates the unrecovered portion of public fire protection costs to the residential, commercial, industrial and public classifications. This was done to comply with Section 1328 of the Code, which provides that public fire hydrant rates may only recover 25% of the cost of public fire protection service and that the unrecovered portion should be recovered in the fixed charges of other customer classifications.

Q. How did you allocate the unrecovered portion of public fire service costs in Exhibit No. 12-A?

A. Consistent with the statutory requirement that these costs are to be recovered in fixed charges, I allocated the unrecovered public fire costs using Factor 21, which is based on the meter equivalents of the residential, commercial, industrial and public classifications.

Q. Please describe the fourth adjustment.

A. The fourth adjustment to the water cost of service study in Exhibit No. 12-A allocates a portion of the Company's total wastewater cost of service to the Company's Water Operations. The wastewater cost of service allocated to Water Operations is the cost of wastewater service less the revenues the Company's proposed wastewater rates are expected to produce.

Q. What is the total amount of wastewater revenue requirement allocated to the Company's Water Operations?

A. As shown in column 3 of Schedule A of Exhibit No. 12-A, the wastewater cost of service allocated to the cost of service for PAWC's Water Operations totals $53,010,182.

Q. How are the Wastewater Operations revenue requirements allocated to the customer classes in Exhibit No. 12-A?

A. The wastewater operations revenue requirements are allocated to the customer classes in Exhibit No. 12-A in the manner described in the direct testimony of Company Witness Max McClellan.

Q. Have you summarized the results of your cost allocation study in Exhibit No. 12-A?

A. Yes. In Exhibit No. 12-A, the results for the combined water and wastewater operations are summarized in columns 2, 3 and 4 of Schedule A. Column 5 presents each customer classification's cost responsibility as a percent of the total cost.

Q. Have you compared these cost responsibilities with the proportionate revenue under existing rates for each customer classification in Exhibit 12-A?

A. Yes. Allocated cost responsibilities can be compared to the percentage revenue under present rates, as shown on Schedule A. The percentage cost responsibilities (relative cost of service) can be compared to the percentage of pro forma revenues (relative revenues) under proposed rates, as shown on Schedule A in Exhibit No. 12-A.

COST OF SERVICE ALLOCATION – WASTEWATER SSS OPERATIONS

Q. Please describe the overall cost of service allocation studies for the Company's SSS Operations.

A. The cost of service allocation study for the Company's SSS Operations includes the combined wastewater revenue requirements for PAWC's Wastewater Rate Zones 1, 1a, 1b, 1c, 1e, 1f and 1g. As previously noted, I performed a separate cost of service allocation study for the Company's BASA Operations (Rate Zone 1d).

The purpose of each of those studies was to allocate the total cost of service, which is the total revenue requirement, to the several customer classifications. In the studies, the total costs were allocated to the residential, non-residential, large industrial, and bulk use customer classifications in accordance with generally accepted cost of service principles and procedures.

For the purposes of cost allocation in the SSS Operations study presented in Exhibit No. 12-B, small industrial customers are included in the non-residential class, which also includes commercial and public customers. In Exhibit No. 12-B, two large industrial customers are included in the large industrial class. The bulk user class also includes the Veterans Administration Hospital, which is served from the Coatesville system. Finally, Exhibit 12-B includes a separate class for adjacent municipal and utility wastewater systems that have entered into Wastewater Treatment and Conveyance Agreements to treat their wastewater flows at the York treatment plant.

In Exhibit No. 12-D, BASA Operations, costs were allocated to the residential and non-residential classes.

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

A. Yes. The results of my allocations of the pro forma cost of service as of June 30, 2027 are presented in Exhibit Nos. 12-B (SSS Operations) and 12-D (BASA Operations).

Q. Please describe the method of cost allocation that was used in your studies presented in Exhibit Nos. 12-B and 12-D.

A. I used the functional cost allocation methodology described in "Financing and Charges for Wastewater Systems," Manual of Practice No. 27, published by the Water Environment Federation ("Manual of Practice No. 27"). This method allocates the cost of providing wastewater service to customer classifications in proportion to each classification's use of the service provider's facilities and services. Costs are assigned to cost components using predominant operational purposes as cost-causative factors. The functional cost method is generally accepted as a sound method for allocating the cost of wastewater service.

Q. What procedures did you use to apply the cost allocation methodology for wastewater operations?

A. Each element of the cost of service is allocated to customer classifications according to the functional categories of flow, I&I, customer facilities and customer accounting. Except for certain depreciation and rate base items that are directly assigned to the Bulk User/VA Hospital class in Exhibit No. 12-B, the functional costs are allocated to customer classifications based on the amount of flow contributed to the system, the amount of I&I allocated to each class, and the number and relative size of customers.

Q. What costs have you directly assigned to the Bulk User/VA Hospital class for the Company's SSS Operations in Exhibit No. 12-B?

A. I have directly assigned certain components of rate base and annual depreciation expense related to wastewater treatment, gravity mains, and manholes based on the result of the allocation in the 2010 Coatesville cost of service study in Docket R-2010-2166212 ("Prior Cost of Service Study"). This study allocated Coatesville Wastewater System capital costs to their bulk users in accordance with the design-basis methodology described in Manual of Practice No. 27 and the I&I study submitted in compliance with the terms of the settlement at Docket No. R-2008-2032689. Pursuant to the terms of that settlement, the Company conducted a comprehensive study to determine the current and future flow volumes for each classification and the volume of I&I in the system as it relates to direct and bulk customers. The study was submitted with the Company's wastewater base rate filing at Docket No. R-2010-2166212 and was used in determining the cost of service for the bulk user class in that case. In this case, it is appropriate to continue to allocate certain capital costs related to treatment and mains to the remaining bulk users in the Coatesville area in Exhibit No. 12-B based on the Prior Cost of Service Study and I&I study.

Q. What is the basis for the volumes used to allocate costs to customer classifications in Factor 1?

A. Factor 1 is used to allocate costs related to wastewater treatment. In Factor 1, for the residential and non-residential classes, the flows were based on pro forma water usage billing determinants multiplied by a factor of 88%, consistent with the Coatesville I&I study, which determined that 88% of water use is returned to the sewer system. I then added average daily I&I in column 3 of Schedule E. In Exhibit No. 12-B, using the

Company's flow records, it was determined that 50.1% of the average daily flow was from I&I. Except for the bulk user classes for SSS Operations, 1/3 of I&I was allocated to the customer classes based on average daily flow and 2/3 was allocated based on service equivalents. The I&I allocated to the bulk user/VA Hospital class and the Bulk Users – Contract classes in Exhibit No. 12-B was based on 25% of the ratio of I&I to customer flow of 50.1%, as the flows from bulk users already contain I&I from their own collection systems.

Q. Please give a similar description of Factor 2 for Exhibit Nos. 12-B and 12-D.

A. Factor 2 is used to allocate costs related to collection. This factor was calculated in a similar manner as Factor 1. However, based on Company records, maximum day volumes were found to be 3.0 times the total average flow for PAWC's SSS Operations and this ratio was used for all areas. Except for the bulk use classes for PAWC's SSS Operations, one-third of I&I was allocated to the customer classes based on average daily flow and two-thirds was allocated based on service equivalents. The I&I allocated to the Bulk User/VA Hospital class in Exhibit No. 12-B was based on 25% of the ratio of I&I to customer flow. The Bulk User – Contract class was not allocated any costs related to the collection system.

Q. Please explain the factors used to allocate capital costs.

A. Factors 3 and 3A are similar to Factors 1 and 2 except that Factors 3 and 3A exclude the Bulk User/VA Hospital class in Exhibit No. 12-B because assets for these customers have been directly assigned. Factors 3 and 3A are not used in Exhibit No. 12-D as that area does not have bulk customers who have specific allocations related to a wastewater treatment plant.

Q. Please explain the remaining cost allocation factors.

A. Factors 4 and 5 were used to allocate customer facilities and customer accounting costs. These factors were based on the number and relative size of the customers.

Factor 6 is a composite factor used to allocate employee pension and benefit expenses and payroll taxes. Factor 6 is based on the allocation of direct labor expense.

Factors 7 and 8 are based on the allocation of plant in service and rate base, respectively. Factor 7 allocates other rate base elements and Factor 8 is used to allocate return and taxes.

Factor 9 is based on the total cost of service and is used to allocate regulatory commission expense and other revenues.

Factor 10 is used to allocate administrative and general expenses and is based on the allocation of all other operating expenses exclusive of power, chemicals and waste disposal. Factor 11 allocates cash working capital and is based on the allocation of all operating expenses.

Q. Please explain the procedure for allocating costs to the several customer classifications.

A. The items of cost, which include operation and maintenance expenses, depreciation expense, taxes and income available for return, are identified in column 1 of Schedule D in Exhibit Nos. 12-B and 12-D. The cost of each item, shown in column 3, is allocated to the several customer classifications based on allocation factors referenced in column 2. The development of the allocation factors is presented in Schedule E of each exhibit.

Q. What was the source of the total cost of service data set forth in column 3 of Schedule D of Exhibit Nos. 12-B and 12-D?

A. The pro forma costs of service were furnished by the Company and are the same as those set forth in Exhibit No. 3-A. The pro forma cost of service in Exhibit Nos. 12-B and 12-D was reduced by the $12,710,621 and $30,380,040 in revenue requirement, respectively, that is proposed to be recovered in water rates.

Q. Have you summarized the results of your cost allocation studies for the Company's SSS Operations?

A. Yes. The results are summarized in columns 1, 2 and 3 of Schedule A of Exhibit Nos. 12-B and 12-D. Column 2 sets forth the total allocated pro forma cost of service as of June 30, 2027, for each customer classification identified in column 1. Column 3 presents each customer classification's cost responsibility as a percent of the total cost.

Q. Have you compared these cost responsibilities with the proportionate revenue under existing rates for each customer classification?

A. Yes. A comparison of the allocated cost responsibilities and the percentage revenue under existing rates can be made by comparing columns 3 and 5 of Schedule A of Exhibit Nos. 12-B and 12-D. A similar comparison of the percentage cost responsibilities (relative cost of service) and the percentage of pro forma revenues (relative revenues) under proposed rates can be made by comparing columns 3 and 7 of Schedule A of each exhibit. The rate of return by customer classification under present and proposed rates is set forth on Schedules B and C, respectively.

COST OF SERVICE ALLOCATION – WASTEWATER CSS OPERATIONS

Q. Please describe the cost of service allocation for the Company's CSS Operations.

A. The cost of service allocation study is based on the revenue requirements developed by the Company in Exhibit 3-A for its CSS Operations. The study allocated the combined cost of service of the Scranton, McKeesport and Kane operations to residential, non-residential, industrial, bulk, and stormwater classifications. As previously noted, I performed a separate cost of service allocation study for the Company's EBMA Operations.

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

A. Yes. The results of my allocation of the pro forma cost of service as of June 30, 2027 are shown in Exhibit Nos. 12-C (CSS Operations) and 12-E (EBMA Operations).

Q. Please describe the method of cost allocation that was used in your studies.

A. For Exhibit Nos. 12-C and 12-E, I also used the functional cost allocation methodology described in Manual of Practice No. 27. I modified the allocation method to determine the incremental cost related to handling stormwater for a CSS and combined sewer overflows ("CSO").

Q. What procedures did you use to apply the cost allocation methodology for CSS Operations and EBMA Operations?

A. Each element of the cost of service is allocated to customer classifications according to the functional categories of sanitary flow (including normal I&I), stormwater introduced from surface sources, customer facilities and customer accounting. Except for certain operating costs, depreciation, and rate base items that are directly assigned to either the sanitary system or to the stormwater function, the functional costs are allocated to customer classifications based on the amount of flow contributed to the

system, the amount of I&I allocated to each class, the volume of stormwater, and the number and relative size of customers.

Q. What costs have you directly assigned to the sanitary sewer classifications?

A. I directly assigned rate base items and annual depreciation expense associated with pumping stations, wastewater treatment structures and equipment, gravity mains, and manholes to the sanitary sewer classes (residential, non-residential and large industrial). The wastewater collection system in the Scranton operating district is not entirely a combined system. Approximately 63% of the collection system is combined sewers and the remaining 37% comprises sanitary sewers only. Therefore, for gravity mains, after assigning specific stormwater assets to the stormwater class described below, I allocated 37% of the remaining costs of gravity mains to the sanitary classes, and I allocated 63% on a combined system basis. The cost of manholes in Account 361.2 were allocated in the same manner. For the McKeesport operating district, the collection system is a combined system except for the Port Vue area where approximately 25% is combined sewers and 75% is sanitary only. For the Kane operating district, the collection system inside the Borough is a combined system and the collection system outside the Borough is sanitary only. For the EBMA operating district, the collection system is a combined system and approximately 60% is combined sewers and the remaining 40% is sanitary sewers. The collection system assets allocated to sanitary only, allocated on a combined system basis and directly assigned to stormwater for each CSS operating district were aggregated and used to allocate the combined investment to customer classifications. For pumping system assets, the Froude Avenue pumping station in the Scranton operating district serves only sanitary sewers and, therefore, its cost was assigned solely to the sanitary

classifications. The remaining pumping stations were allocated on a combined system basis.

For the wastewater treatment plants, a detailed analysis of the structures account and the equipment account was performed to identify the portions of the plants specifically related to secondary sanitary treatment. The portions of the plants thus identified were allocated to the sanitary classifications.

The remaining portions of the wastewater treatment structures and equipment accounts in the Scranton operating district, sized to handle 60 mgd of flow, was assigned 41.67% (25 mgd) to the sanitary classes and 58.33% (35 mgd) to stormwater. For the McKeesport operating district, the wastewater treatment plant costs were assigned based on the capacity of the McKeesport wastewater treatment plant (the largest treatment plant). This plant is sized to handle 66 mgd of combined flow, and 45.45% (30 mgd) was assigned to the sanitary classes and 54.54% (36mgd) to stormwater. The Kinzua and Pine Street wastewater treatment plants in the Kane operating district are sized to handle 7.25 mgd of combined flow. This capacity was assigned 27.6% (2 mgd) to the sanitary classes and 72.5% (5.25 mgd) to stormwater. The EBMA wastewater treatment plant is sized to handle 3 mgd of flow and was assigned 40% (1.2 mgd) of combined flow and 60% (1.8 mgd) to stormwater.

Q. What costs have you directly assigned to the stormwater classification?

A. I directly assigned approximately 10.9% of collection operating labor to stormwater for seven collection system employees who are specifically tasked with operating and maintaining the CSO assets within the collection systems. In addition to the pumping stations and portions of the treatment plant related to stormwater that I previously discussed, I also identified rate base items and associated annual depreciation expense

for specific CSO assets within Account 361.10, Gravity Mains. These assets include catch basins, CSO outfalls, regulator chambers, diversion manholes, culverts, detention basins, and biofiltration catch basin systems. The costs of these assets were directly assigned to the stormwater classification.

Q. What other costs were directly assigned to the stormwater function?

A. For Account 391, Transportation Equipment, the cost of one vactor truck and the cost of a street sweeper in Scranton, vactor truck assets in McKeesport and Kane, and 17% of EBMA Transportation Equipment (60% of non-light duty trucks) were allocated directly to stormwater.

Q. What is the basis for the volumes used to allocate costs to customer classifications for operating and maintenance expenses?

A. Factors 1 and 2 are used to allocate operation and maintenance costs related to wastewater collection and treatment. For Factor 1, for the residential, non-residential, industrial, and bulk classes, the flows were based on pro forma water usage billing determinants multiplied by a factor of 88%, consistent with the Coatesville I&I study. I then added average daily I&I in column 3 of Schedule E. Using Company flow records for SSS Operations, it was determined that 50.1% of the average daily flow was from I&I. One-third of the I&I was allocated to the customer classes based on average daily flow and two-thirds was allocated based on service equivalents using Factor 1A.

Factor 2 is based on average daily sanitary flows from Factor 1 plus average daily stormwater flow. The total wastewater flow (sanitary and stormwater for Scranton, McKeesport and Kane combined) is based on the experienced average daily

total flow for 2024 of 26.0 mgd and the EBMA total wastewater flow is based on an average daily total flow for 2024 of 0.993 mgd.

Q. Please explain the factors used to allocate the capital costs.

A. Factors 3 and 4 are similar to Factors 1 and 2 except that Factors 3 and 4 include peak flows. For Factor 3, the total peak sanitary flow is based on 57 mgd (sum of Scranton at 25 mgd, McKeesport at 30 mgd and Kane at 2 mgd) and 1.2 mgd (EBMA), which reflects additional I&I under peak conditions. For Factor 4, the total peak wastewater flow capacity is based on 1,333 mgd, with the addition of 76.25 mgd of peak stormwater flow (sum of Scranton at 35 mgd, McKeesport at 36 mgd and Kane at 5.25 mgd), and 4.8 mgd with the addition of 1.8 mgd of peak stormwater flow (EBMA).

Q. Please explain the remaining cost allocation factors.

A. Factors 5 and 6 were used to allocate customer facilities and customer accounting costs. These factors were based on the number and relative size of the customers.

Factor 7 is a composite factor used to allocate employee pension and benefit expenses and payroll taxes. Factor 7 is based on the allocation of direct labor expenses.

Factors 8 and 9 are based on the allocation of plant in service and rate base, respectively. Factor 8 allocates other rate base elements, and Factor 9 is used to allocate return and taxes.

Factor 10 is based on the total cost of service and is used to allocate regulatory commission expense and other revenues. Factor 10A is based on the total cost of service with stormwater costs reallocated to the sanitary classes and is used to allocate the portion of the CSS wastewater cost of service to be recovered through water rates.

Factor 11 is used to allocate administrative and general expenses and is based on the allocation of all other operating expenses exclusive of power, chemicals and waste disposal. Factor 12 allocates cash working capital and is based on the allocation of all operating expenses.

Q. Please explain the procedure for allocating costs to the several customer classifications.

A. The items of cost, which include operation and maintenance expenses, depreciation expense, taxes and income available for return, are identified in column 1 of Schedule D of Exhibit Nos. 12-C and 12-E. The cost of each item, shown in column 3, is allocated to the several customer classifications based on allocation factors referenced in column 2. The development of the allocation factors is presented in Schedule E of the exhibit.

Q. What was the source of the total cost of service data set forth in column 3 of Schedule D of Exhibit Nos. 12-C and 12-E?

A. The pro forma cost of service was furnished by the Company and are the same as those set forth in Exhibit No. 3-A. This pro forma cost of service was reduced by $7,062,475 (CSS Operations) and $2,957,046 (EBMA Operations), which is the amount the Company proposes to recover in water rates. The revenues under proposed rates for the CSS Operations and EBMA Operations are sufficient to recover the remaining revenue requirement.

Q. Have you summarized the results of your cost allocation studies for the Company's CSS Operations and EBMA Operations?

A. Yes. The results are summarized in columns 1, 2 and 3 of Schedule A of Exhibit Nos. 12-C and 12-E. Column 2 sets forth the total allocated pro forma cost of service as of

June 30, 2027 for each customer classification identified in column 1. Column 3 presents each customer classification's cost responsibility as a percentage of the total cost. The total cost of service associated with stormwater for the combined systems is $42,748,417 (CSS Operations) and $2,149,096 (EBMA Operations), as shown in column 7 of Schedule D of Exhibit No. 12-C and 12-E, respectively. This cost was reallocated to the sanitary classes based on Factor 1A.

Q. Have you compared these cost responsibilities with the proportionate revenue under existing rates for each customer classification?

A. Yes. A comparison of the allocated cost responsibilities and the percentage revenue under existing rates can be made by comparing columns 3 and 5 of Schedule A of Exhibit Nos. 12-C and 12-E. A similar comparison of the percentage cost responsibilities (relative cost of service) and the percentage of pro forma revenues (relative revenues) under proposed rates can be made by comparing columns 3 and 7 of Schedule A of Exhibit Nos. 12-C and 12-E. The rate of return by customer classification under present and proposed rates is set forth on Schedules B and C.

CONCLUSION

Q. Does this complete your direct testimony at this time?

A. Yes, it does.

GREGORY R. HERBERT – LIST OF CASES TESTIFIED OR ASSISTED FORMER GANNETT FLEMING STAFF

Year	Jurisdiction	Docket No.	Client Utility	Subject
2017	MO PSC	SR-2017-0286	Missouri-American Water Company	Cost of Service/Rate Design
2018	PA PUC	2018-200208	SUEZ Water Pennsylvania	Revenue Requirements
2018	NJ BPU	WR18050593	SUEZ Water New Jersey, Inc	Cost Allocation/Rate Design
2019	PA PUC	2018-3006814	UGI Utilities Inc. - Gas Division	Cost of Service Allocation Studies
2019	PA PUC	2019-3006904	Newtown Artesian Water Co.	Revenue Req./Rate Design
2019	PA PUC	2019-3010955	City of Lancaster – Sewer Fund	Rev. Req./COS/Rate Design
2020	PA PUC	2020-3017206	Philadelphia Gas Works	Cost of Service
2020	PA PUC	2020-3019369	Pennsylvania American Water	Cost of Service
2020	PA PUC	2020-3019371	Pennsylvania American Water	Cost of Service
2020	PA PUC	2020-3020256	City of Bethlehem	Rev. Req./COS/Rate Design
2020	CA PUC	A2101003	San Jose Water Company	Rate Design
2021	PA PUC	2021-3026116	Borough of Hanover	Revenue and Revenue Requirements
2021	PA PUC	2021-3026682	City of Lancaster – Water Fund	Revenue and Revenue Requirements
2021	PA PUC	2021-3027385	Aqua Pennsylvania, Inc.	Cost of Service/Rate Design
2021	PA PUC	2021-3027386	Aqua Pennsylvania Wastewater, Inc.	Cost of Service/Rate Design
2022	PA-PUC	2022-3031704	Borough of Ambler	Rev. Req./Rate Design
2022	PA-PUC	2022-3031673	Pennsylvania American Water	Cost of Service
2022	PA-PUC	2022-3031340	York Water Company	Cost of Service/Rate Design
2022	PA-PUC	2022-3032806	York Water Company	Cost of Service/Rate Design
2022	KY-PSC	2022-00161	Northern Kentucky Water District	Cost of Service/Rate Design
2022	PUCO	22-1094-WW-AIR	Aqua Ohio Inc.	Cost of Service
2022	PUCO	22-1096-ST-AIR	Aqua Ohio Inc.	Cost of Service
2023	PA-PUC	2023-3037933	Philadelphia Gas Works	Cost of Service
2023	VA-SCC	PUR-2023-00073	Aqua Virginia, Inc.	Bill Analysis/Rate Design
2024	NJ-BPU	WR24010057	Aqua New Jersey, Inc.	Bill Analysis/Rate Design
2024	IL-CC	24-0044	Aqua Illinois, Inc.	Bill Analysis/Rate Design
2024	PA-PUC	R-2024-3045192	Veolia Water Pennsylvania	Rev. Req./Rate Design
2024	PA-PUC	R-2024-3045193	Veolia Wastewater Pennsylvania	Rev. Req./Rate Design
2024	PA-PUC	R-2024-3047822	Aqua Pennsylvania, Inc. (Water)	Bill Analysis
2024	PA-PUC	R-2024-3047824	Aqua Pennsylvania, Inc. (Wastewater)	Bill Analysis
2024	PA-PUC	R-2024-3050208	Newtown Artesian Water Co.	Rev. Reg./Rate Design
2025	PA-PUC	R-2025-3053112	Philadelphia Gas Works	Cost of Service

2025	NCUC	W-218 Sub. 629	Aqua North Carolina, Inc.	Bill Analysis/Rate Design
2025	PA-PUC	R-2025-3053442	The York Water Company	Cost of Service and Rate Design
2025	PA-PUC	R-2025-3053573	The York Water Company (WW)	Cost of Service and Rate Design
2025	PUC-TX	Docket No. 58124	Aqua Texas, Inc. (Water and WW)	Bill Analysis/COS/Rate Design
2025	VA-SCC	PUR-2025-00071	Aqua Virginia, Inc. (Water and WW)	Bill Analysis/COS/Rate Design
2025	RIPUC	25-30-WW	Veolia Rhode Island, Inc.	Cost of Service and Rate Design
2025	PUCO	25-0594-WW-AIR	Aqua Ohio, Inc. (Water)	Bill Analysis/COS/Rate Design
2025	PUCO	25-0593-ST-AIR	Aqua Ohio, Inc. (Wastewater)	Bill Analysis/COS/Rate Design
2025	PA-PUC	R-2025-3057237	City of Lancaster	Rev. Req./COS/Rate Design

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

PENNSYLVANIA PUBLIC UTILITY COMMISSION	:	
v.	:	**DOCKET NOS. R-2025-3057983 (WATER)**
	:	**R-2025-3058051 (WASTEWATER)**
PENNSYLVANIA-AMERICAN WATER COMPANY	:	

VERIFICATION

I, **Gregory R. Herbert**, hereby state that the facts set forth in the pre-marked Statement No. 12 and accompanying exhibits, if any, are true and correct to the best of my knowledge, information, and belief. I understand that this verification is made subject to the provisions and penalties of 18 Pa.C.S. § 4904 (relating to unsworn falsification to authorities).

Date: November 14, 2025

Gregory R. Herbert

EXHIBIT NO. 12-A -
WATER OPERATIONS
COST OF SERVICE
AS OF JUNE 30, 2027

Exhibit 12-A
Witness: G. Herbert

PENNSYLVANIA AMERICAN WATER COMPANY

Mechanicsburg, Pennsylvania

WATER OPERATIONS

WATER COST OF SERVICE

ALLOCATION STUDY

AS OF JUNE 30, 2027

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Mechanicsburg, Pennsylvania

Gannett Fleming
Valuation and Rate Consultants, LLC

300 Sterling Parkway, Suite 200
Mechanicsburg, PA 17050
717.763.7211

November 6, 2025

Pennsylvania American Water Company
852 Wesley Drive
Mechanicsburg, PA 17055

Attention: Ashley E. Everette
VP, Rates & Regulatory

Pursuant to your request, we have conducted a cost of service allocation study based on pro forma revenue requirements estimated for the test year ended June 30, 2027.

The attached report presents the results of the allocation study, as well as supporting schedules which set forth the detailed cost allocation calculations. Schedule A presents a comparison of the cost of service by customer classification with the pro forma revenues produced by each classification under present and proposed rates.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC



GREGORY R. HERBERT
Assistant Project Manager, Rate Studies

GRH:mle

084761.200

CONTENTS

Page

PART I. INTRODUCTION

Plan of Report 2
Basis of Study 2
Allocation Procedures 3
Results of Study 4

PART II. COST OF SERVICE BY CUSTOMER CLASSIFICATION

Schedule A. Comparison of Pro Forma Cost of Service with Revenues Under Present and Proposed Rates for the Twelve Months Ended June 30, 2027 7
Schedule B. Development of Rate of Return by Customer Classification Under Present Rates 8
Schedule C. Development of Rate of Return by Customer Classification Under Proposed Rates 9
Schedule D. Allocation of Cost of Service to Customer Classifications for the Twelve Months ended June 30, 2027 10
Schedule E. Factors for Allocating Cost of Service to Customer Classifications 16
Schedule F. Calculation of Commodity/Demand Rates for Standby Service Under Proposed Level of Revenue 41
Schedule G. Summary of Average and Maximum Day System Sendout and Maximum Day Ratios 42

APPENDIX

Responses to Rate Structure and Cost of Service Filing Requirements A-1

PART I. INTRODUCTION

PENNSYLVANIA AMERICAN WATER COMPANY

WATER COST OF SERVICE ALLOCATION STUDY
AS OF JUNE 30, 2027

PART I. INTRODUCTION

PLAN OF REPORT

The report sets forth the results of the cost of service allocation study for the water operations based on pro forma costs as of June 30, 2027, or the fully forecasted future test year (FFTY), for Pennsylvania- American Water Company. Part I, Introduction, contains statements with respect to the basis of the study, the procedures employed, and a summary of the results of the study. Schedule A summarizes the cost allocation for the water and wastewater operations and total revenues under present and proposed rates. Part II, Cost of Service by Customer Classification - Water Operations, presents detailed schedules of the allocation of costs to customer classifications, as well as the basis for the allocations for the FFTY. Schedule A in Part II summarizes the water cost allocation and the revenues produced under present and proposed rates.

BASIS OF STUDY

The purpose of the cost allocation study was to determine the relative cost of service responsibilities of the several customer classifications based on considerations of quantity of water consumed, variability of rate of consumption, and costs associated with customer metering, billing and accounting. The allocation study incorporated generally- accepted principles and procedures for allocating the several categories of cost to customer classifications in proportion to each classification's use of facilities,

commodities and services required in providing water service.

ALLOCATION PROCEDURES

The allocation study was based on the Base-Extra Capacity Method for allocating costs to customer classifications. The method is described in the 2017 and prior editions of the Water Rates Manual published by the American Water Works Association. The four basic categories of cost responsibility are base, extra capacity, customer, and fire protection costs. The following discussion presents a brief description of these costs and the manner in which they were allocated.

Base Costs are costs that tend to vary with the quantity of water used, plus costs associated with supplying, treating, pumping, and distributing water to customers under average load conditions, without the elements necessary to meet peak demands. Base costs were allocated to customer classifications on the basis of average daily usage.

Extra Capacity Costs are costs associated with meeting usage requirements in excess of the average. They include operating and capital costs for additional plant and system capacity beyond that required for average use. The extra capacity costs in this study are subdivided into costs necessary to meet maximum day extra demand and costs to meet maximum hour extra demand. The extra capacity costs were allocated to customer classifications on the bases of each classification's maximum day and hour usage in excess of average usage.

Customer Costs are costs associated with serving customers regardless of their usage or demand characteristics. Customer costs include the operating and capital costs related to meters and services, meter reading costs, and billing and collecting costs. The customer costs were allocated on the bases of the capital cost of meters and services,

the man-hours required to read meters and the number of customers.

Fire Protection Costs are costs associated with providing the facilities to meet the potential peak demand of fire protection service. Fire Protection costs are subdivided into costs to meet Public Fire Protection and Private Fire Protection demands. The extra capacity costs assigned to fire protection service were allocated to Public and Private Fire Protection and Commercial General Service on the basis of the total relative demands of the hydrants, fire service lines, and commercial service lines sized to provide fire protection, as well as general service.

RESULTS OF STUDY

The results for the cost of service allocation study is set forth on the following pages. The data summarized in Schedule A, Comparison of Pro Forma Cost of Service with Revenues Under Present and Proposed Rates for the Twelve Months Ended June 30, 2027, constitute the principal results of the cost allocation studies and subsequent rate design.

The water operations cost of service by customer classification is shown in column 2 of Schedule A and are developed in Schedule D, Allocation of Cost of Service to Customer Classifications water operations. The allocation of the total cost of service to the several customer classifications was performed by applying the allocation factors referenced in column 2 of Schedule D to the cost of service set forth in column 3. The bases for the allocation factors are presented in Schedule E. The other cost of service shown in column 3 includes wastewater cost of service not recovered by wastewater rates.

Schedule F presents the calculation of the firm standby service and interruptible

standby service commodity-demand rates based on the unit costs of service by function for the water operation.

Schedule G sets forth the average day, maximum day system sendout, and maximum day ratios.

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PART II. COST OF SERVICE BY CUSTOMER CLASSIFICATION

PENNSYLVANIA AMERICAN WATER COMPANY - WATER OPERATIONS

COMPARISON OF PRO FORMA COST OF SERVICE WITH REVENUES UNDER PRESENT AND PROPOSED RATES
FOR THE TWELVE MONTHS ENDED JUNE 30, 2027

Customer Classification	Pro Forma Cost of Service, as of June 30, 2027				Pro Forma Revenues Under Present Rates		Pro Forma Revenues Under Proposed Rates		Proposed Increase	
	Cost of Service	Allocation of Other COS*	Total Amount	Percent of Total	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Residential	$ 682,920,439	$ 38,603,876	$ 721,524,315	66.3%	$ 620,483,188	66.2%	$ 725,425,433	66.6%	$ 104,942,245	16.9%
Commercial	245,729,206	$ 11,227,453	256,956,659	23.6%	224,318,174	23.9%	258,361,905	23.7%	34,043,731	15.2%
Industrial	45,903,121	$ 1,838,332	47,741,454	4.4%	42,905,050	4.6%	48,002,427	4.4%	5,097,377	11.9%
Industrial - Contract Sales	5,383,847		5,383,847	0.5%	3,686,620	0.4%	3,686,620	0.3%	-	0.0%
Public (Municipal)	25,209,837	$ 1,034,699	26,244,536	2.4%	24,548,573	2.6%	26,388,708	2.4%	1,840,135	7.5%
Other Water Utilities - Group A	1,188,981		1,188,981	0.1%	1,002,544	0.1%	1,162,821	0.1%	160,277	16.0%
Other Water Utilities - Group B	29,187		29,187	0.0%	59,124	0.0%	59,079	0.0%	(45)	-0.1%
Other Water Utilities - Contract Sales	7,456,244		7,456,244	0.7%	3,320,460	0.4%	3,320,460	0.3%	-	0.0%
Private Fire Protection	7,794,783	$ 305,822	8,100,605	0.7%	5,749,012	0.6%	8,153,435	0.7%	2,404,423	41.8%
Public Fire Protection	14,138,879		14,138,879	1.3%	11,062,317	1.2%	14,203,816	1.3%	3,141,499	28.4%
Total Sales of Water	$1,035,754,523	$ 53,010,182	$1,088,764,705	100.0%	$ 937,135,063	100.0%	$1,088,764,704	100.0%	$ 151,629,642	16.2%
Other Water Revenues	$ 11,438,031		11,438,031		10,649,702		11,438,031		788,328	7.4%
Total	$1,047,192,554	$ 53,010,182	$1,100,202,736		$ 947,784,765		$1,100,202,735		$ 152,417,970	16.1%

* Includes unrecovered Wastewater Cost of Service.

PENNSYLVANIA AMERICAN WATER COMPANY - WATER OPERATIONS

DEVELOPMENT OF RATE OF RETURN BY CUSTOMER CLASSIFICATION
UNDER PRESENT RATES

ITEM	COST OF SERVICE	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	INDUSTRIAL CONTRACT	PUBLIC	OTHER WATER UTILITIES			FIRE PROTECTION	
							GROUP A	GROUP B	CONTRACT	PRIVATE	PUBLIC
(1)	(2)	(3)	(4)	(5)	(6)	(6)	(7)	(8)	(9)	(10)	(11)
1. REVENUES FROM SALES	$ 937,135,063	$ 620,483,188	$ 224,318,174	$ 42,905,050	$ 3,686,620	$ 24,548,573	$ 1,002,544	$ 59,124	$3,320,460	$ 5,749,012	$ 11,062,317
2. OTHER REVENUES	10,618,765	9,030,219	1,152,624	170,886	7,049	91,615	15,871	932	9,603	66,516	73,451
3. TOTAL OPERATING REVENUES	947,753,828	629,513,407	225,470,798	43,075,936	3,693,669	24,640,188	1,018,415	60,056	3,330,063	5,815,528	11,135,768
4. LESS: OPERATING EXPENSES (INCLUDES REALLOCATION OF FIRE & WW ALLOC.)	530,347,817	370,698,330	122,370,515	22,682,310	4,768,439	12,560,154	561,744	15,244	4,053,542	3,819,501	(11,181,960)
5. RETURN AND INCOME TAXES	417,406,011	258,815,077	103,100,283	20,393,626	(1,074,770)	12,080,035	456,671	44,812	(723,479)	1,996,027	22,317,728
6. LESS: TAXABLE EXCLUSIONS (FACTOR 19)	106,592,293	65,296,360	25,545,300	4,834,474	509,875	2,621,109	133,451	3,108	707,716	834,202	6,106,698
7. TAXABLE INCOME	310,813,718	193,518,717	77,554,983	15,559,152	(1,584,645)	9,458,925	323,221	41,705	(1,431,195)	1,161,825	16,211,030
8. LESS: INCOME TAXES (TAX. INC.)	65,095,191	40,529,543	16,242,708	3,258,627	(331,880)	1,981,028	67,694	8,734	(299,742)	243,326	3,395,153
9. NET RETURN (Line 5 - Line 8)	352,310,820	218,285,535	86,857,575	17,134,999	(742,890)	10,099,007	388,978	36,078	(423,737)	1,752,701	18,922,575
10. ORIGINAL COSTS MEASURE OF VALUE	5,174,843,486	3,170,008,203	1,240,173,448	234,704,080	24,753,424	127,249,633	6,478,765	150,867	34,358,183	40,498,861	296,468,020
11. RATE OF RETURN, PERCENT	6.81	6.89	7.00	7.30	(3.00)	7.94	6.00	23.91	(1.23)	4.33	6.38
12. RELATIVE RATE OF RETURN	1.00	1.01	1.03	1.07	(0.44)	1.17	0.88	3.51	(0.18)	0.64	0.94

PENNSYLVANIA AMERICAN WATER COMPANY - WATER OPERATIONS

DEVELOPMENT OF RATE OF RETURN BY CUSTOMER CLASSIFICATION
UNDER PROPOSED RATES

ITEM	COST OF SERVICE	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	INDUSTRIAL CONTRACT	PUBLIC	OTHER WATER UTILITIES			FIRE PROTECTION	
							GROUP A	GROUP B	CONTRACT	PRIVATE	PUBLIC
(1)	(2)	(3)	(4)	(5)	(6)	(6)	(7)	(8)	(9)	(10)	(11)
1. REVENUES FROM SALES	$ 1,088,764,704	$ 725,425,433	$ 258,361,905	$ 48,002,427	$ 3,686,620	$ 26,388,708	$ 1,162,821	$ 59,079	$3,320,460	$ 8,153,435	$ 14,203,816
2. OTHER REVENUES	11,407,094	9,697,321	1,241,310	188,660	6,970	99,065	18,197	1,068	9,491	71,386	73,626
3. TOTAL OPERATING REVENUES	1,100,171,798	735,122,754	259,603,215	48,191,087	3,693,590	26,487,773	1,181,018	60,147	3,329,951	8,224,821	14,277,442
4. LESS: OPERATING EXPENSES (INCLUDES REALLOCATION OF FIRE & WW ALLOC.)	585,175,886	414,519,957	134,386,369	24,504,281	4,759,042	13,642,565	560,497	15,199	4,037,170	4,128,360	(15,377,554)
5. RETURN AND INCOME TAXES	514,995,912	320,602,796	125,216,846	23,686,806	(1,065,452)	12,845,208	620,521	44,948	(707,218)	4,096,461	29,654,996
6. LESS: TAXABLE EXCLUSIONS (FACTOR 19)	106,601,776	65,322,718	25,537,197	4,831,781	509,485	2,619,697	133,383	3,105	707,176	834,034	6,103,199
7. TAXABLE INCOME	408,394,136	255,280,078	99,679,649	18,855,025	(1,574,936)	10,225,511	487,138	41,842	(1,414,395)	3,262,427	23,551,797
8. LESS: INCOME TAXES (TAX. INC.)	90,975,564	56,867,244	22,205,050	4,200,223	(350,839)	2,277,877	108,517	9,321	(315,076)	726,752	5,246,496
9. NET RETURN (Line 5 - Line 8)	424,020,348	263,735,552	103,011,796	19,486,583	(714,612)	10,567,331	512,004	35,627	(392,142)	3,369,709	24,408,501
10. ORIGINAL COSTS MEASURE OF VALUE	5,174,843,486	3,171,005,715	1,239,669,771	234,552,482	24,732,262	127,169,766	6,474,914	150,751	34,328,950	40,487,072	296,271,804
11. RATE OF RETURN, PERCENT	8.19	8.32	8.31	8.31	(2.89)	8.31	7.91	23.63	(1.14)	8.32	8.24
12. RELATIVE RATE OF RETURN	1.00	1.02	1.01	1.01	(0.35)	1.01	0.97	2.88	(0.14)	1.02	1.01

PENNSYLVANIA AMERICAN WATER COMPANY - WATER OPERATIONS

ALLOCATION OF COST OF SERVICE TO CUSTOMER CLASSIFICATIONS
FOR THE TWELVE MONTHS ENDED JUNE 30, 2027

Account Number (1)	Account Description (2)	Factor Ref. (3)	Cost of Service (4)	Residential (5)	Commercial (6)	Industrial (7)	Industrial Contract Sales (8)	Public Authority (9)	Other Water Utilities Group A (10)	Other Water Utilities Group B (11)	Other Water Utilities Contract Sales (12)	Private Fire Protection (13)	Public Fire Protection (14)
OPERATION AND MAINTENANCE EXPENSES													
	Source of Supply Expenses												
	----Operation----												
601.1	Salaries and Wages	2	$ 260,490	$ 143,180	$ 71,183	$ 16,769	$ 2,987	$ 8,218	$ 408	$ 7	$ 4,157	$ 2,215	$ 11,364
610.1	Purchased Water	1	2,795,785	1,472,870	709,866	210,307	36,475	104,270	5,179	21	52,750	33,288	170,760
615.1	Purchased Power	1	4,187,873	2,206,247	1,063,325	315,023	54,636	156,188	7,758	32	79,015	49,863	255,785
616.1	Purchased Fuel	1	101,095	53,259	25,669	7,605	1,319	3,770	187	1	1,907	1,204	6,175
618.1	Chemicals	1	-	-	-	-	-	-	-	-	-	-	-
620.1	Materials and Supplies	2	73,738	40,530	20,150	4,747	845	2,326	116	2	1,177	627	3,217
631.1	Contract Services -Engineering	2	311,640	171,295	85,161	20,062	3,573	9,832	488	9	4,974	2,650	13,596
633.1	Contract Services -Legal	2	-	-	-	-	-	-	-	-	-	-	-
636.1	Contract Services -Other	2	574,689	315,881	157,044	36,996	6,589	18,131	901	16	9,172	4,887	25,072
641.1	Rental of Building	2	-	-	-	-	-	-	-	-	-	-	-
642.1	Rental of Equipment	2	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
650.1	Transportation	2	32	18	9	2	0	1	0	0	1	0	1
675.1	Miscellaneous Expenses	2	3,285,737	1,806,023	897,886	211,523	37,672	103,660	5,149	92	52,441	27,944	143,346
	Total Operation		11,591,078	6,209,303	3,030,293	823,035	144,096	406,396	20,187	180	205,595	122,679	629,316
	----Maintenance----												
601.2	Salaries and Wages	2	234,711	129,010	64,139	15,110	2,691	7,405	368	7	3,746	1,996	10,240
620.2	Materials and Supplies	2	19,874	10,924	5,431	1,279	228	627	31	1	317	169	867
636.2	Contract Services	2	481,619	264,725	131,611	31,005	5,522	15,194	755	13	7,687	4,096	21,011
631.2	Contract Services - Engineering	2	158,472	87,105	43,305	10,202	1,817	5,000	248	4	2,529	1,348	6,914
636.2	Contract Services - Other	2	-	-	-	-	-	-	-	-	-	-	-
650.1	Transportation	2	-	-	-	-	-	-	-	-	-	-	-
675.2	Misc. Maintenance Expense	2	65,693	36,109	17,952	4,229	753	2,073	103	2	1,048	559	2,866
	Total Maintenance		960,369	527,872	262,438	61,825	11,011	30,298	1,505	27	15,328	8,168	41,898
	Total Source of Supply Expenses		$ 12,551,447	$ 6,737,175	$ 3,292,731	$ 884,859	$ 155,107	$ 436,695	$ 21,693	$ 206	$ 220,922	$ 130,846	$ 671,213
	Water Treatment Expenses												
	----Operation----												
601.3	Salaries and Wages												
	Power and Pumping and Other Dept Exp	5A	$ 1,369,802	$ 811,250	$ 391,199	$ 106,970	$ -	$ -	$ -	$ -	$ -	$ 9,676	$ 50,707
	Purification and Laboratory	2	13,161,265	7,234,162	3,596,548	847,272	150,898	415,218	20,627	367	210,058	111,931	574,184
615.3	Purchased Power	1	15,927,690	8,390,996	4,044,132	1,198,124	207,797	594,029	29,507	121	300,517	189,642	972,824
618.3	Chemicals	1	22,493,515	11,849,991	5,711,233	1,692,024	293,457	838,904	41,671	171	424,398	267,818	1,373,848
620.3	Materials and Supplies	6	900,773	498,731	247,198	59,153	9,354	25,739	1,279	23	13,021	7,538	38,737
631.3	Contract Services -Engineering	6	248,798	137,752	68,277	16,338	2,584	7,109	353	6	3,597	2,082	10,699

PENNSYLVANIA AMERICAN WATER COMPANY - WATER OPERATIONS

ALLOCATION OF COST OF SERVICE TO CUSTOMER CLASSIFICATIONS
FOR THE TWELVE MONTHS ENDED JUNE 30, 2027

Account Number	Account Description	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Industrial Contract Sales	Public Authority	Other Water Utilities Group A	Other Water Utilities Group B	Other Water Utilities Contract Sales	Private Fire Protection	Public Fire Protection
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
635.3	Contract Services -Testing	6	310,109	171,698	85,103	20,365	3,220	8,861	440	8	4,483	2,595	13,336
636.3	Contract Services -Other	6	2,664,447	1,475,224	731,202	174,972	27,669	76,135	3,782	67	38,517	22,298	114,581
641.3	Rental of Building	6	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
642.3	Rental of Equipment	6	0	0	0	0	0	0	0	0	0	0	0
650.3	Transportation	6	100,008	55,371	27,445	6,567	1,039	2,858	142	3	1,446	837	4,301
675.3	Miscellaneous Expenses												
	Waste Disposal	1	4,216,691	2,221,429	1,070,642	317,191	55,012	157,263	7,812	32	79,559	50,206	257,545
	Other	6	4,091,722	2,265,463	1,122,888	268,700	42,491	116,919	5,808	103	59,149	34,243	175,960
	Total Operation		65,484,820	35,112,066	17,095,868	4,707,676	793,520	2,243,036	111,421	902	1,134,744	698,867	3,586,721
	----Maintenance----												
601.4	Salaries and Wages												
	Power and Pumping	5A	540,457	320,079	154,348	42,205	-	-	-	-	-	3,818	20,006
	Purification and Laboratory	2	2,491,716	1,369,586	680,906	160,407	28,568	78,610	3,905	70	39,769	21,191	108,706
620.4	Materials and Supplies	7	576,224	321,098	158,729	38,504	5,429	14,939	742	13	7,557	4,753	24,460
631.4	Contract Services - Engineering	7	106,577	59,390	29,358	7,122	1,004	2,763	137	2	1,398	879	4,524
636.4	Contract Services	7	1,253,377	698,439	345,260	83,752	11,809	32,494	1,614	29	16,439	10,338	53,204
636.4	Contract Services - Other	7	-	-	-	-	-	-	-	-	-	-	-
650.4	Transportation	7	2,369	1,320	653	158	22	61	3	0	31	20	101
675.4	Miscellaneous Expenses - Waste Disposal	1	214,697	113,106	54,513	16,150	2,801	8,007	398	2	4,051	2,556	13,113
	Total Maintenance		5,185,417	2,883,018	1,423,765	348,298	49,634	136,874	6,799	116	69,244	43,554	224,114
	Total Water Treatment Expenses		$ 70,670,237	$ 37,995,084	$ 18,519,633	$ 5,055,974	$ 843,154	$ 2,379,911	$ 118,220	$ 1,017	$ 1,203,989	$ 742,421	$ 3,810,835
	Transmission & Distribution Expenses												
	----Operation----												
601.5	Salaries and Wages												
	Supervision and Engineering	12	$ 3,120,950	$ 1,984,292	$ 788,429	$ 128,064	$ 7,942	$ 79,108	$ 4,032	$ 123	$ 10,793	$ 20,894	$ 97,274
	Mains	8	2,915,337	1,723,511	802,302	145,228	9,296	82,117	4,598	81	12,941	21,734	113,529
	Storage Facilities	4	123,688	75,231	34,185	5,477	-	3,329	196	3	-	843	4,423
	Meters	10	505,764	393,794	98,199	4,108	301	9,078	89	58	138	-	-
	Services	11	239,572	213,550	21,336	473	33	1,401	6	6	8	2,758	-
615.5	Purchased Power	1	1,122,853	591,539	285,099	84,464	14,649	41,877	2,080	9	21,186	13,369	68,581
620.5	Materials and Supplies	12	1,137,820	723,423	287,441	46,689	2,895	28,841	1,470	45	3,935	7,618	35,464
631.5	Contract Services -Engineering	12	11,252	7,154	2,843	462	29	285	15	0	39	75	351
636.5	Contract Services -Other	12	529,907	336,913	133,867	21,744	1,348	13,432	685	21	1,833	3,548	16,516
641.5	Rental of Building	12	0	0	0	0	0	0	0	0	0	0	0
642.5	Rental of Equipment	12	0	0	0	0	0	0	0	0	0	0	0
650.5	Transportation	12	39,304	24,989	9,929	1,613	100	996	51	2	136	263	1,225
675.5	Miscellaneous Expenses	12	2,154,695	1,369,950	544,329	88,415	5,483	54,616	2,783	85	7,451	14,425	67,158
	Total Operation		11,901,142	7,444,348	3,007,959	526,735	42,076	315,079	16,003	434	58,460	85,529	404,521

PENNSYLVANIA AMERICAN WATER COMPANY - WATER OPERATIONS

ALLOCATION OF COST OF SERVICE TO CUSTOMER CLASSIFICATIONS
FOR THE TWELVE MONTHS ENDED JUNE 30, 2027

Account Number	Account Description	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Industrial Contract Sales	Public Authority	Other Water Utilities Group A	Other Water Utilities Group B	Other Water Utilities Contract Sales	Private Fire Protection	Public Fire Protection
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	----Maintenance----												
601.6	Salaries and Wages												
	Supervision and Engineering	13	210,023	134,380	38,260	4,935	314	3,658	151	9	403	1,246	26,667
	Structures and Improvements	4	33,704	20,500	9,315	1,492	-	907	53	1	-	230	1,205
	Mains	8	1,358,802	803,307	373,943	67,689	4,333	38,273	2,143	38	6,031	10,130	52,914
	Services	11	781,158	696,311	69,570	1,541	106	4,569	19	21	28	8,994	-
	Meters	10	727,879	566,735	141,324	5,911	433	13,064	128	83	199	-	-
	Storage Facilities	4	-	-	-	-	-	-	-	-	-	-	-
	Fire Hydrants	9	360,004	-	-	-	-	-	-	-	-	-	360,004
	Other	13	5,548,770	3,550,299	1,010,813	130,376	8,289	96,655	3,987	244	10,647	32,926	704,535
620.6	Materials and Supplies	13	1,408,788	901,392	256,637	33,101	2,104	24,540	1,012	62	2,703	8,360	178,876
636.6	Contract Services	13	1,993,103	1,275,258	363,081	46,831	2,977	34,718	1,432	88	3,824	11,827	253,067
637.6	Contract Services - Engineering	13	54,951	35,160	10,010	1,291	82	957	39	2	105	326	6,977
650.6	Transportation	13	21,904	14,015	3,990	515	33	382	16	1	42	130	2,781
675.6	Miscellaneous Expenses	13	2,809,449	1,797,585	511,794	66,012	4,197	48,938	2,018	123	5,391	16,671	356,720
	Total Maintenance		15,308,536	9,794,941	2,788,738	359,694	22,868	266,662	10,999	673	29,373	90,841	1,943,747
	Total Transmission and Distribution Expenses		$ 27,209,678	$ 17,239,289	$ 5,796,697	$ 886,429	$ 64,944	$ 581,741	$ 27,002	$ 1,107	$ 87,833	$ 176,369	$ 2,348,268
	Customer Accounting Expenses												
601.7	Salaries and Wages												
	Meter Reading and Other Expense	15	$ 2,865,897	$ 2,650,135	$ 202,793	$ 2,495	$ 123	$ 9,849	$ 26	$ 32	$ 37	$ 407	$ -
	Meter Services	10	1,612,067	1,255,174	312,997	13,092	960	28,934	284	185	441	-	-
620.7	Materials and Supplies	14	20,275	18,627	1,425	18	1	69	0	0	0	122	12
636.7	Contract Services -Other	14	17,893	16,439	1,258	15	1	61	0	0	0	108	10
642.7	Rental of Equipment	14	-	-	-	-	-	-	-	-	-	-	-
650.7	Transportation	14	166	153	12	0	0	1	0	0	0	1	0
670.7	Bad Debt	22	10,329,146	9,366,206	898,405	22,194	-	5,566	-	-	-	36,775	-
670.7	Bad Debt - AMP Program	DA	300,000	300,000									
675.7	Miscellaneous Expenses	14	2,984,193	2,741,661	209,797	2,581	128	10,189	27	33	38	18,001	1,738
	Total Customer Accounting Expenses		18,129,637	16,348,395	1,626,687	40,395	1,212	54,668	337	250	516	55,414	1,761
	Administrative and General Expenses												
601.8	Salaries and Wages	16	$ 27,316,537	18,124,073	5,735,098	1,066,839	140,378	545,869	25,610	773	193,814	175,214	1,308,871
603.8	Salaries of Officers	16	-	-	-	-	-	-	-	-	-	-	-
604.8	Employees Pension and Benefits	17	12,191,942	7,821,426	2,705,506	512,757	66,290	264,355	12,349	391	91,415	78,996	638,456
615.8	Purchased Power	16	152,910	101,453	32,103	5,972	786	3,056	143	4	1,085	981	7,327

PENNSYLVANIA AMERICAN WATER COMPANY - WATER OPERATIONS

ALLOCATION OF COST OF SERVICE TO CUSTOMER CLASSIFICATIONS
FOR THE TWELVE MONTHS ENDED JUNE 30, 2027

Account Number	Account Description	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Industrial Contract Sales	Public Authority	Other Water Utilities Group A	Other Water Utilities Group B	Other Water Utilities Contract Sales	Private Fire Protection	Public Fire Protection
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
621	Materials and Supplies	16	975,990	647,553	204,909	38,117	5,016	19,503	915	28	6,925	6,260	46,765
631.8	Contract Services -Engineering	16	288,826	191,631	60,639	11,280	1,484	5,772	271	8	2,049	1,853	13,839
632.8	Contract Services -Accounting	16	761,589	505,302	159,895	29,744	3,914	15,219	714	22	5,404	4,885	36,492
633.8	Contract Services -Legal	16	2,312,134	1,534,063	485,432	90,300	11,882	46,204	2,168	65	16,405	14,830	110,786
634.8	Contract Services -Management												
	Customer Related	14	22,797,396	20,944,600	1,602,720	19,718	974	77,836	206	252	292	137,517	13,281
	Employee Related	17	7,581,393	4,863,647	1,682,382	318,851	41,222	164,385	7,679	243	56,845	49,123	397,015
	Water Quality Related	2	2,198,532	1,208,435	600,788	141,533	25,207	69,360	3,446	61	35,089	18,698	95,915
	Other	16	41,351,934	27,436,327	8,681,825	1,614,987	212,505	826,339	38,768	1,170	293,397	265,239	1,981,376
636.8	Contract Services -Other	16	3,285,653	2,179,977	689,822	128,320	16,885	65,657	3,080	93	23,312	21,075	157,432
636.8	Contract Services -Other H2O Grant & Discount	DA	92,000	92,000									
641.8	Rental of Buildings	16	116,323	77,179	24,422	4,543	598	2,324	109	3	825	746	5,574
642.8	Rental of Equipment	16	63,914	42,406	13,419	2,496	328	1,277	60	2	453	410	3,062
650.8	Transportation	16	3,157,441	2,094,910	662,904	123,313	16,226	63,095	2,960	89	22,402	20,252	151,289
656.8	Insurance -Vehicles	16	265,288	176,014	55,697	10,361	1,363	5,301	249	8	1,882	1,702	12,711
657.8	Insurance -General Liability	16	12,891,647	8,553,396	2,706,597	503,479	66,249	257,615	12,086	365	91,468	82,690	617,703
658.8	Insurance -Workers Comp	17	711,942	456,728	157,987	29,942	3,871	15,437	721	23	5,338	4,613	37,282
659.8	Insurance -Other	16	4,960,083	3,290,934	1,041,368	193,715	25,490	99,118	4,650	140	35,192	31,815	237,662
660.8	Advertising	14	-	-	-	-	-	-	-	-	-	-	-
666.8	Amortization of Rate Case Exp.	20	1,342,488	846,567	305,075	58,614	7,009	31,416	1,539	39	9,755	10,056	72,417
667.8	Regulatory Commission	20	46,165	29,111	10,491	2,016	241	1,080	53	1	335	346	2,490
675.8	Miscellaneous Expenses	16	9,308,507	6,176,041	1,954,318	363,541	47,836	186,013	8,727	263	66,045	59,707	446,017
	Total Administrative and General Expenses		154,170,634	107,393,773	29,573,397	5,270,438	695,752	2,766,231	126,504	4,043	959,730	987,007	6,393,759
	Total Operation & Maintenance Expenses		$ 282,731,634	$ 185,713,715	$ 58,809,145	$ 12,138,096	$ 1,760,169	$ 6,219,246	$ 293,756	$ 6,624	$ 2,472,990	$ 2,092,057	$ 13,225,837

PENNSYLVANIA AMERICAN WATER COMPANY - WATER OPERATIONS

ALLOCATION OF COST OF SERVICE TO CUSTOMER CLASSIFICATIONS
FOR THE TWELVE MONTHS ENDED JUNE 30, 2027

Account Number (1)	Account Description (2)	Factor Ref. (3)	Cost of Service (4)	Residential (5)	Commercial (6)	Industrial (7)	Industrial Contract Sales (8)	Public Authority (9)	Other Water Utilities Group A (10)	Other Water Utilities Group B (11)	Other Water Utilities Contract Sales (12)	Private Fire Protection (13)	Public Fire Protection (14)
DEPRECIATION EXPENSE													
303.00	Comprehensive Planning Studies/Waste Handling	18	$ 1,294,143	$ 792,401	$ 310,542	$ 58,849	$ 6,161	$ 31,735	$ 1,616	$ 38	$ 8,551	$ 10,128	$ 74,122
304.15	Other Water Source Structures	2	3,955,340	2,174,074	1,080,867	254,630	45,349	124,785	6,199	110	63,128	33,639	172,559
304.20	Power and Pumping Structures	5A	3,850,551	2,280,445	1,099,671	300,696	-	-	-	-	-	27,201	142,539
304.30	Purification Buildings	2	13,130,322	7,217,154	3,588,093	845,280	150,543	414,242	20,578	367	209,564	111,668	572,834
304.36	Waste Handling & Treatment Structures	1	1,154,859	608,401	293,225	86,872	15,067	43,071	2,139	9	21,789	13,750	70,536
304.39	Purification Buildings - Tank Painting	2	84,275	46,322	23,030	5,425	966	2,659	132	2	1,345	717	3,677
304.61	Office Buildings	16	1,385,657	919,361	290,918	54,116	7,121	27,690	1,299	39	9,831	8,888	66,394
304.62	Stores, Shop and Garage Bldgs.	16	1,686,675	1,119,081	354,117	65,873	8,668	33,705	1,581	48	11,967	10,819	80,817
304.63	Misc. Structures and Improvements	16	52,050	34,534	10,928	2,033	267	1,040	49	1	369	334	2,494
305.00	Collecting & Impounding Reservoirs	1	4,066,837	2,142,483	1,032,593	305,919	53,057	151,674	7,534	31	76,731	48,422	248,392
306.00	Lake, River and Other Intakes	2	497,046	273,204	135,827	31,998	5,699	15,681	779	14	7,933	4,227	21,685
307.00	Wells and Springs	2	321,600	176,769	87,883	20,703	3,687	10,146	504	9	5,133	2,735	14,030
310.00	Power Generation Equipment	5A	704,962	417,506	201,329	55,052	-	-	-	-	-	4,980	26,096
311.00	Pumping Equipment Other	5	2,611,856	1,482,365	714,501	150,151	19,876	78,119	4,096	73	27,669	21,775	113,232
311.52	Pumping Equipment Source of Supply	2	344,801	189,522	94,223	22,197	3,953	10,878	540	10	5,503	2,932	15,043
311.53	Pumping Equipment Water Treatment	2	1,214,043	667,305	331,759	78,155	13,919	38,301	1,903	34	19,376	10,325	52,965
311.54	Pumping Equipment Transmission and Distribution	8	300,917	177,898	82,813	14,990	960	8,476	475	8	1,336	2,243	11,718
320.00	Purification System	2	17,544,951	9,643,679	4,794,468	1,129,477	201,158	553,517	27,497	490	280,023	149,213	765,430
330.00	Distr. Reservoirs and Standpipes	4	8,430,681	5,127,823	2,330,099	373,324	-	226,875	13,351	236	-	57,489	301,484
331.00	Mains and Accessories												
	10-inch and Over	3	26,956,254	14,750,861	7,336,133	1,727,635	307,689	846,653	42,059	749	428,320	245,192	1,270,964
	Under 10-inch	4	43,142,217	26,240,545	11,923,786	1,910,408	-	1,160,983	68,322	1,206	-	294,187	1,542,780
333.00	Services	11	21,835,785	19,464,037	1,944,688	43,086	2,963	127,714	525	586	772	251,415	-
334.00	Meters	10	24,090,494	18,757,143	4,677,382	195,649	14,346	432,382	4,242	2,763	6,587	-	-
335.00	Fire Hydrants	9	5,214,758	-	-	-	-	-	-	-	-	-	5,214,758
340.00	Office Furniture	16	600,090	398,150	125,989	23,436	3,084	11,992	563	17	4,258	3,849	28,753
340.00	Computers and Peripheral Equipment	16	6,294,551	4,176,331	1,321,539	245,832	32,347	125,785	5,901	178	44,661	40,374	301,603
340.00	Other Office Equipment	16	8,302	5,508	1,743	324	43	166	8	0	59	53	398
340.00	Computer Software	16	23,288,865	15,451,778	4,889,490	909,540	119,680	465,383	21,834	659	165,237	149,379	1,115,885
341.00	Transportation Equipment	16	2,323,604	1,541,673	487,840	90,748	11,941	46,433	2,178	66	16,486	14,904	111,335
342.00	Stores Equipment	16	30,706	20,373	6,447	1,199	158	614	29	1	218	197	1,471
343.00	Tools and work Equipment	16	4,781,676	3,172,563	1,003,911	186,747	24,573	95,553	4,483	135	33,927	30,671	229,114
344.00	Laboratory Equipment	2	188,932	103,848	51,629	12,163	2,166	5,961	296	5	3,015	1,607	8,242
345.00	Power Operated Equipment	16	110,155	73,086	23,127	4,302	566	2,201	103	3	782	707	5,278
346.00	Communication Equipment	16	3,704,400	2,457,808	777,738	144,674	19,037	74,025	3,473	105	26,283	23,761	177,496
347.00	Miscellaneous Equipment	16	1,321,427	876,745	277,433	51,608	6,791	26,406	1,239	37	9,376	8,476	63,316
348.00	Other Tangible Equipment	16	1,197,868	794,766	251,492	46,782	6,156	23,937	1,123	34	8,499	7,683	57,396
	Citizens Acquisition CIAC and CAC	4A	(411,296)	(243,585)	(117,461)	(32,119)	-	-	-	-	-	(2,905)	(15,225)
	Total Depreciation Expense		$ 227,310,354	$ 143,531,958	$ 51,839,787	$ 9,417,755	$ 1,087,990	$ 5,218,779	$ 246,649	$ 8,064	$ 1,498,727	$ 1,591,033	$ 12,869,611

PENNSYLVANIA AMERICAN WATER COMPANY - WATER OPERATIONS

ALLOCATION OF COST OF SERVICE TO CUSTOMER CLASSIFICATIONS
FOR THE TWELVE MONTHS ENDED JUNE 30, 2027

Account Number (1)	Account Description (2)	Factor Ref. (3)	Cost of Service (4)	Residential (5)	Commercial (6)	Industrial (7)	Industrial Contract Sales (8)	Public Authority (9)	Other Water Utilities Group A (10)	Other Water Utilities Group B (11)	Other Water Utilities Contract Sales (12)	Private Fire Protection (13)	Public Fire Protection (14)
	Amortizations	19	$ 1,321,989	$ 809,825	$ 316,820	$ 59,959	$ 6,324	$ 32,508	$ 1,655	$ 39	$ 8,777	$ 10,346	$ 75,737
	Amortizations - AMP	DA	$ (53,274)	$ (53,274)									
	Taxes, Other Than Income												
	Local Property and Miscellaneous	19	$ 3,030,888	$ 1,856,663	$ 726,365	$ 137,465	$ 14,498	$ 74,530	$ 3,795	$ 88	$ 20,123	$ 23,720	$ 173,640
	Federal and State Payroll Taxes	17	5,101,618	3,272,811	1,132,097	214,559	27,738	110,617	5,168	164	38,252	33,055	267,157
	State Capital Stock Tax	19	-	-	-	-	-	-	-	-	-	-	-
	Other Taxes and Licenses	20	44,327	27,952	10,073	1,935	231	1,037	51	1	322	332	2,391
	PUC and OCA Assessments	20A	6,860,638	4,380,999	1,578,767	303,330	-	162,576	7,964	201	-	52,042	374,759
	Public Utility Realty Taxes	19	2,161,310	1,323,976	517,967	98,026	10,338	53,147	2,706	63	14,350	16,915	123,822
	Total Taxes Other Than Income Taxes		$ 17,198,781	$ 10,862,402	$ 3,965,270	$ 755,315	$ 52,806	$ 401,907	$ 19,683	$ 518	$ 73,048	$ 126,064	$ 941,769
	Total O&M, Depreciation, Amort,and Taxes Other than Inc.		528,509,484	340,864,625	114,931,022	22,371,125	2,907,289	11,872,440	561,744	15,244	4,053,542	3,819,501	27,112,954
	Federal and State Income Taxes	19	65,095,191	$ 39,876,045	$ 15,600,342	$ 2,952,380	$ 311,377	$ 1,600,694	$ 81,497	$ 1,898	$ 432,197	$ 509,442	$ 3,729,319
	Utility Operating Income Available for Return	19	354,180,104	216,963,825	84,880,782	16,063,774	1,694,190	8,709,305	443,424	10,326	2,351,566	2,771,850	20,291,063
	Total Cost of Service - Water		$ 947,784,779	$ 597,704,494	$ 215,412,146	$ 41,387,279	$ 4,912,857	$ 22,182,438	$ 1,086,665	$ 27,467	$ 6,837,305	$ 7,100,793	$ 51,133,335
469	Other Water Revenues - Intercompany Rent	20	(452,840)	(285,559)	(102,906)	(19,771)	(2,364)	(10,597)	(519)	(13)	(3,290)	(3,392)	(24,427)
470	Other Water Revenues -Late Payment Fees	23	(4,872,165)	(4,129,199)	(542,434)	(109,691)	-	(45,737)	(14,325)	(845)	-	(29,935)	-
471	Other Water Revenues - Misc. Service Revenues	14	(4,432,821)	(4,072,555)	(311,640)	(3,834)	(189)	(15,135)	(40)	(49)	(57)	(26,739)	(2,582)
472	Other Water Revenues - Rents from Other Properties	20	(860,939)	(542,905)	(195,645)	(37,589)	(4,495)	(20,147)	(987)	(25)	(6,256)	(6,449)	(46,441)
	Other Water Revenues	20	(30,937)	(19,509)	(7,030)	(1,351)	(162)	(724)	(35)	(1)	(225)	(232)	(1,669)
	Unrecovered Public Fire	9	(38,294,914)	-	-	-	-	-	-	-	-	-	(38,294,914)
	Reallocate Unrecovered Public Fire	21	38,294,914	29,833,704	7,439,493	311,185	22,817	687,714	-	-	-	-	-
	Total Cost of Service Related to Sales of Water		$ 937,135,077	$ 618,488,471	$ 221,691,984	$ 41,526,227	$ 4,928,464	$ 22,777,813	$ 1,070,759	$ 26,534	$ 6,827,477	$ 7,034,045	$ 12,763,302
	Wastewater Allocation	DA	1,838,332	-	-	-	1,838,332	-	-	-	-	-	-
	Total Allocation		1,838,332	-	-	-	1,838,332	-	-	-	-	-	-
	Total Cost of Service Including WW Alloc.		$ 938,973,409	$ 618,488,471	$ 221,691,984	$ 41,526,227	$ 6,766,796	$ 22,777,813	$ 1,070,759	$ 26,534	$ 6,827,477	$ 7,034,045	$ 12,763,302

PENNSYLVANIA AMERICAN WATER COMPANY - WATER OPERATIONS

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 1. ALLOCATION OF COSTS WHICH VARY WITH THE AMOUNT OF WATER CONSUMED.

Factors are based on the pro forma future test year average daily consumption for each customer classification.

Customer Classification	Average Daily Consumption, 100 Gallons	Allocation Factor
(1)	(2)	(3)
Residential	693,579	0.5268
Commercial	334,278	0.2539
Industrial	99,034	0.0752
Industrial - *Contract Sales*	17,176	0.0130
Public	49,101	0.0373
Other Water Utilities A	2,439	0.0019
Other Water Utilities B	10	0.0000
Other Water Utilities - *Contract Sales*	24,840	0.0189
Private Fire Protection	15,675	0.0119
Public Fire Protection	80,411	0.0611
Total	1,316,544	1.0000

PENNSYLVANIA AMERICAN WATER COMPANY - WATER OPERATIONS

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 2. ALLOCATION OF COSTS ASSOCIATED WITH FACILITIES SERVING BASE AND MAXIMUM DAY EXTRA CAPACITY FUNCTIONS.

(Factor 1) and the factors derived from maximum day extra capacity demand for each customer classification, as follows:

	Average Daily Consumption		Maximum Day Extra Capacity		
Customer Classification	Allocation Factor 1	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor
(1)	(2)	(3)=(2)x 0.7143	(4)	(5)=(4)x 0.2857	(6)=(3)+(5)
Residential	0.5268	0.3763	0.6067	0.1734	0.5497
Commercial	0.2539	0.1814	0.3217	0.0919	0.2733
Industrial	0.0752	0.0537	0.0373	0.0106	0.0644
Industrial - *Contract Sales*	0.0130	0.0093	0.0075	0.0021	0.0115
Public	0.0373	0.0266	0.0172	0.0049	0.0315
Other Water Utilities A	0.0019	0.0013	0.0009	0.0002	0.0016
Other Water Utilities B	0.0000	0.0000	0.0001	0.0000	0.0000
Other Water Utilities - *Contract Sales*	0.0189	0.0135	0.0087	0.0025	0.0160
Private Fire Protection	0.0119	0.0085			0.0085
Public Fire Protection	0.0611	0.0436			0.0436
Total	1.0000	0.7143	1.0000	0.2857	1.0000

The derivation of the maximum day extra capacity factors in column 4 and the basis for the column 3 and column 5 weightings are presented on the following page.

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PENNSYLVANIA AMERICAN WATER COMPANY - WATER OPERATIONS

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 2. ALLOCATION OF COSTS ASSOCIATED WITH FACILITIES SERVING BASE AND MAXIMUM DAY EXTRA CAPACITY FUNCTIONS, cont.

		Maximum Day Extra Capacity		
Customer Classification	Average Daily Consumption, 100 Gallons	Factor*	Rate of Flow, 100 Gallons Per Day	Allocation Factor
(1)	(2)	(3)	(4)	(5)
Residential	693,579	1.0	693,579	0.6067
Commercial	334,278	1.1	367,706	0.3217
Industrial	85,183	0.5	42,592	0.0373
Industrial - *Contract Sales*	17,176	0.5	8,588	0.0075
Public	49,101	0.4	19,640	0.0172
Other Water Utilities A	2,439	0.4	976	0.0009
Other Water Utilities B	10	9.0	90	0.0001
Other Water Utilities - *Contract Sales*	24,840	0.4	9,936	0.0087
Total	1,206,606		1,143,107	1.0000

The weighting of the factors is based on the maximum day ratio of 1.4, based on a review of maximum day ratios experienced by the company. (See Schedule G)

	Maximum Day Ratio	Weight
Average Day	1.0	0.7143
Maximum Day Extra Capacity	0.4	0.2857
Total	1.4	1.0000

* Ratio of maximum day to average day minus 1.0.

PENNSYLVANIA AMERICAN WATER COMPANY - WATER OPERATIONS

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 3. ALLOCATION OF COSTS ASSOCIATED WITH FACILITIES SERVING BASE, MAXIMUM DAY EXTRA CAPACITY AND FIRE PROTECTION FUNCTIONS.

Factors are based on the weighting of the average daily consumption, the maximum day extra capacity demand, and the fire protection demand for each customer classification.

	Average Daily Consumption		Maximum Day Extra Capacity		Fire Protection		
Customer Classification	Allocation Factor 1	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor
(1)	(2)	(3)=(2) X 0.7111	(4)	(5)=(4) X 0.2844	(6)	(7)=(6) X 0.0044	(8)=(3)+ (5)+(7)
Residential	0.5268	0.3746	0.6067	0.1726			0.5472
Commercial	0.2539	0.1806	0.3217	0.0915	0.0215	0.0001	0.2721
Industrial	0.0752	0.0535	0.0373	0.0106			0.0641
Industrial - *Contract Sales*	0.0130	0.0093	0.0075	0.0021			0.0114
Public	0.0373	0.0265	0.0172	0.0049			0.0314
Other Water Utilities A	0.0019	0.0013	0.0009	0.0002			0.0016
Other Water Utilities B	0.0000	0.0000	0.0001	0.0000			0.0000
Other Water Utilities - *Contract Sales*	0.0189	0.0134	0.0087	0.0025			0.0159
Private Fire Protection	0.0119	0.0085			0.1417	0.0006	0.0091
Public Fire Protection	0.0611	0.0434			0.8369	0.0037	0.0471
Total	1.0000	0.7111	1.0000	0.2844	1.0000	0.0044	1.0000

The basis for the column 3, column 5 and column 7 weightings are presented on the following page.

PENNSYLVANIA AMERICAN WATER COMPANY - WATER OPERATIONS

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 3. ALLOCATION OF COSTS ASSOCIATED WITH FACILITIES SERVING BASE, MAXIMUM DAY EXTRA CAPACITY AND FIRE PROTECTION FUNCTIONS, cont.

The weighting of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are the maximum day ratio of 1.4 and the average pumpage for the year ended 12/31/2024. The system demand for fire protection is 20,000 gpm, for 10 hours.

	Ratio	Rate of Flow, (GPD)	Weight
Average Day	1.0	1,921,730,800	0.7111
Maximum Day Extra Capacity	0.4	768,692,320	0.2844
Subtotal	1.4	2,690,423,120	0.9956
Fire Protection		12,000,000	0.0044
Total		2,702,423,120	1.0000

The allocation factors in column 6 on the preceding page are based on the relative potential fire demands of General Service and Public and Private Fire Protection Service.

PENNSYLVANIA AMERICAN WATER COMPANY - WATER OPERATIONS

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 4. ALLOCATION OF COSTS ASSOCIATED WITH FACILITIES SERVING BASE AND MAXIMUM HOUR EXTRA CAPACITY FUNCTIONS.

Factors are based on the weighting of the average hourly consumption, the maximum hour extra capacity demand, and fire protection demand for each customer classification.

		Average Hourly Consumption		Maximum Hour Extra Capacity		Fire Protection		
Customer Classification	100 Gals.	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor
(1)	(2)	(3)	(4)=(3) X 0.4728	(5)	(6)=(5) X 0.5201	(7)	(8)=(7) X 0.0071	(9)=(4)+(6)+(8)
Residential	28,899.1	0.5442	0.2573	0.6747	0.3509			0.6082
Commercial	13,928.3	0.2623	0.1240	0.2927	0.1522	0.0215	0.0002	0.2764
Industrial	4,126.4	0.0777	0.0367	0.0145	0.0075			0.0443
Industrial - *Contract Sales*	0.0	0.0000	0.0000	0.0000	0.0000			0.0000
Public	2,045.9	0.0385	0.0182	0.0167	0.0087			0.0269
Other Water Utilities A	101.6	0.0019	0.0009	0.0013	0.0007			0.0016
Other Water Utilities B	0.4	0.0000	0.0000	0.0000	0.0000			0.0000
Other Water Utilities - *Contract Sales*	0.0	0.0000	0.0000	0.0000	0.0000			0.0000
Private Fire Protection	653.1	0.0123	0.0058			0.1417	0.0010	0.0068
Public Fire Protection	3,350.5	0.0631	0.0298			0.8369	0.0059	0.0358
Total	53,105.3	1.0000	0.4728	1.0000	0.5201	1.0000	0.0071	1.0000

PENNSYLVANIA AMERICAN WATER COMPANY - WATER OPERATIONS

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 4A. ALLOCATION OF CITIZENS ACQUISITION CONTRIBUTIONS

Factors are based on the weighting of the average hourly consumption, the maximum hour extra capacity demand, and fire protection demand for each customer classification.

Customer Classification	Average Hourly Consumption 100 Gals.	Average Hourly Consumption Allocation Factor	Average Hourly Consumption Weighted Factor	Maximum Hour Extra Capacity Allocation Factor	Maximum Hour Extra Capacity Weighted Factor	Fire Protection Allocation Factor	Fire Protection Weighted Factor	Allocation Factor
(1)	(2)	(3)	(4)=(3) X 0.4728	(5)	(6)=(5) X 0.5201	(7)	(8)=(7) X 0.0071	(9)=(4)+(6)+(8)
Residential	28,899.1	0.5671	0.2681	0.6231	0.3241			0.5922
Commercial	13,928.3	0.2733	0.1292	0.3003	0.1562	0.0215	0.0002	0.2856
Industrial	4,126.4	0.0810	0.0383	0.0765	0.0398			0.0781
Industrial - *Contract Sales*	0.0	0.0000	0.0000	0.0000	0.0000			0.0000
Public	0.0	0.0000	0.0000		0.0000			0.0000
Other Water Utilities A	0.0	0.0000	0.0000		0.0000			0.0000
Other Water Utilities B	0.0	0.0000	0.0000		0.0000			0.0000
Other Water Utilities - *Contract Sales*	0.0	0.0000	0.0000		0.0000			0.0000
Private Fire Protection	653.1	0.0128	0.0061			0.1417	0.0010	0.0071
Public Fire Protection	3,350.5	0.0658	0.0311			0.8369	0.0059	0.0370
Total	50,957.4	1.0000	0.4728	1.0000	0.5201	1.0000	0.0071	1.0000

PENNSYLVANIA AMERICAN WATER COMPANY - WATER OPERATIONS

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 4. ALLOCATION OF COSTS ASSOCIATED WITH FACILITIES SERVING BASE AND MAXIMUM HOUR EXTRA CAPACITY FUNCTIONS, cont.

The weighting of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are the maximum hour ratio of 2.1, and the average pumpage for the year ended 12/31/2024. The system demand for fire protection is 20,000 gpm.

	Ratio	Rate of Flow, (GPM)	Weight
Average Hour	1.0	1,334,535	0.4728
Maximum Hour Extra Capacity	1.1	1,467,989	0.5201
Subtotal	2.1	2,802,524	0.9929
Fire Protection		20,000	0.0071
Total		2,822,524	1.0000

The allocation factors in column 7 of Factor 4 are based on the relative potential fire demands of General Service and Public and Private Fire Protection Service..

PENNSYLVANIA AMERICAN WATER COMPANY - WATER OPERATIONS

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 4 AND 4A. ALLOCATION OF COSTS ASSOCIATED WITH FACILITIES SERVING BASE AND MAXIMUM HOUR EXTRA CAPACITY FUNCTIONS, cont.

Customer Classification	Average Hourly Consumption 100 Gals.	Maximum Hour Extra Capacity Factor*	Maximum Hour Extra Capacity Rate, 100 Gals. Per Hour	Factor 4 Allocation Factor	Factor 4A Allocation Factor
(1)	(2)	(3)	(4)=(2)x(3)	(5)	(5)
Residential	28,899.1	4.0	115,596.5	0.6747	0.6231
Commercial	13,928.3	3.6	50,141.7	0.2927	0.3003
Industrial	3,549.3	0.7	2,484.5	0.0145	0.0765
Industrial - *Contract Sales*	0.0	0.7	0.0	0.0000	
Public	2,045.9	1.4	2,864.2	0.0167	
Other Water Utilities A	101.6	2.2	223.6	0.0013	
Other Water Utilities B	0.4	19.0	8.0	0.0000	
Other Water Utilities - *Contract Sales*	0.0	2.2	0.0	0.0000	
Total	48,524.6		171,318.5	1.0000	1.0000

* Ratio Of Maximum Hour To Average Hour Minus 1.0.

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PENNSYLVANIA AMERICAN WATER COMPANY - WATER OPERATIONS

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 5. ALLOCATION OF COSTS ASSOCIATED WITH POWER AND PUMPING EQUIPMENT OTHER

Factors are based on the weighting of the maximum daily consumption with fire, Factor 3, and the maximum hour consumption, Factor 4, for each customer classification, as follows.

	Maximum Daily Consumption		Maximum Hourly Consumption		
Customer Classification	Allocation Factor 3	Weighted Factor	Allocation Factor 4	Weighted Factor	Allocation Factor
(1)	(2)	(3)=(2)x 0.6667	(4)	(5)=(4)x 0.3333	(6)=(3)+5
Residential	0.5472	0.3648	0.6082	0.2027	0.5676
Commercial	0.2721	0.1814	0.2764	0.0921	0.2736
Industrial	0.0641	0.0427	0.0443	0.0148	0.0575
Industrial - *Contract Sales*	0.0114	0.0076	0.0000	0.0000	0.0076
Public	0.0314	0.0209	0.0269	0.0090	0.0299
Other Water Utilities A	0.0016	0.0010	0.0016	0.0005	0.0016
Other Water Utilities B	0.0000	0.0000	0.0000	0.0000	0.0000
Other Water Utilities - *Contract Sales*	0.0159	0.0106	0.0000	0.0000	0.0106
Private Fire Protection	0.0091	0.0061	0.0068	0.0023	0.0083
Public Fire Protection	0.0471	0.0314	0.0358	0.0119	0.0434
Total	1.0000	0.6667	1.0000	0.3333	1.0000

PENNSYLVANIA AMERICAN WATER COMPANY - WATER OPERATIONS

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 5A. ALLOCATION OF COSTS ASSOCIATED WITH POWER AND PUMPING FACILITIES.

Factors are based on the composite of rate base costs related to pumping equipment.

Customer Classification	Account 311 Net Original Cost Measure of Value	Allocation Factor
(1)	(2)	(3)
Residential	$ 46,895,769	0.5636
Commercial	22,766,595	0.2736
Industrial	4,920,869	0.0591
Industrial - *Contract Sales*	709,160	0.0085
Public	2,522,020	0.0303
Other Water Utilities A	130,519	0.0016
Other Water Utilities B	2,320	0.0000
Other Water Utilities - *Contract Sales*	987,188	0.0119
Private Fire Protection	692,538	0.0083
Public Fire Protection	3,586,146	0.0431
Total	$ 83,213,124	1.0000

PENNSYLVANIA AMERICAN WATER COMPANY - WATER OPERATIONS

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 6. ALLOCATION OF WATER TREATMENT OPERATION EXPENSES.

Factors are based on the allocation of water treatment operation salaries and wages, as follows:

Customer Classification	Water Treatment Operation Salaries and Wages	Allocation Factor
(1)	(2)	(3)
Residential	$ 8,045,411	0.5537
Commercial	3,987,747	0.2744
Industrial	954,242	0.0657
Industrial - *Contract Sales*	150,898	0.0104
Public	415,218	0.0286
Other Water Utilities A	20,627	0.0014
Other Water Utilities B	367	0.0000
Other Water Utilities - *Contract Sales*	210,058	0.0145
Private Fire Protection	121,608	0.0084
Public Fire Protection	624,891	0.0430
Total	$ 14,531,067	1.0000

FACTOR 7. ALLOCATION OF WATER TREATMENT MAINTENANCE EXPENSES.

Factors are based on the allocation of water treatment maintenance salaries and wages, as follows:

Customer Classification	Water Treatment Maintenance Salaries and Wages	Allocation Factor
(1)	(2)	(3)
Residential	$ 1,689,665	0.5572
Commercial	835,253	0.2755
Industrial	202,612	0.0668
Industrial - *Contract Sales*	28,568	0.0094
Public	78,610	0.0259
Other Water Utilities A	3,905	0.0013
Other Water Utilities B	70	0.0000
Other Water Utilities - *Contract Sales*	39,769	0.0131
Private Fire Protection	25,009	0.0082
Public Fire Protection	128,712	0.0424
Total	$ 3,032,173	1.0000

PENNSYLVANIA AMERICAN WATER COMPANY - WATER OPERATIONS

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 8. ALLOCATION OF COSTS ASSOCIATED WITH MAINS.

Factors are based on the weighting of the maximum daily consumption, Factor 3, and the maximum hour consumption, Factor 4, for each customer classification, as follows:

	10-inch and Larger		Under 10-inch		
Customer Classification	Allocation Factor 3	Weighted Factor	Allocation Factor 4	Weighted Factor	Allocation Factor
(1)	(2)	(3)=(2)x 0.2794	(4)	(5)=(4)x 0.7206	(6)=(3)+(5)
Residential	0.5472	0.1529	0.6082	0.4383	0.5912
Commercial	0.2721	0.0760	0.2764	0.1992	0.2752
Industrial	0.0641	0.0179	0.0443	0.0319	0.0498
Industrial - *Contract Sales*	0.0114	0.0032	0.0000	0.0000	0.0032
Public	0.0314	0.0088	0.0269	0.0194	0.0282
Other Water Utilities A	0.0016	0.0004	0.0016	0.0011	0.0016
Other Water Utilities B	0.0000	0.0000	0.0000	0.0000	0.0000
Other Water Utilities - *Contract Sales*	0.0159	0.0044	0.0000	0.0000	0.0044
Private Fire Protection	0.0091	0.0025	0.0068	0.0049	0.0075
Public Fire Protection	0.0471	0.0132	0.0358	0.0258	0.0389
Total	1.0000	0.2794	1.0000	0.7206	1.0000

The weighting of the factors is based on the length of transmission mains and distribution mains, as follows:

	Length of Mains (Feet)	Weight
10-inch and Larger	15,314,193	0.2794
Under 10-inch	39,505,830	0.7206
Total	54,820,023	1.0000

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PENNSYLVANIA AMERICAN WATER COMPANY - WATER OPERATIONS

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 9. ALLOCATION OF COSTS ASSOCIATED WITH FIRE HYDRANTS.

These costs are assigned directly to Public Fire Protection.

Customer Classification	Allocation Factor
(1)	(2)
Public Fire Protection	1.0000

FACTOR 10. ALLOCATION OF COSTS ASSOCIATED WITH METERS.

Factors are based on the relative cost of meters by size and customer classification, as developed on the following page and summarized below.

Customer Classification	5/8" Dollar Equivalents	Allocation Factor
(1)	(2)	(3)
Residential	672,058	0.77861
Commercial	167,588	0.19416
Industrial	7,010	0.00812
Industrial - *Contract Sales*	514	0.00060
Public	15,492	0.01795
Other Water Utilities A	152	0.00018
Other Water Utilities B	99	0.00011
Other Water Utilities - *Contract Sales*	236	0.00027
Private Fire Protection	0	0.00000
Total	863,149	1.00000

FACTOR 11. ALLOCATION OF COSTS ASSOCIATED WITH SERVICES.

Factors are based on the relative cost of services by size and customer classification, as developed on the second of the following pages, and summarized below.

Customer Classification	3/4" Dollar Equivalents	Allocation Factor
(1)	(2)	(3)
Residential	630,646	0.89138
Commercial	63,009	0.08906
Industrial	1,396	0.00197
Industrial - *Contract Sales*	96	0.00014
Public	4,138	0.00585
Other Water Utilities A	17	0.00002
Other Water Utilities B	19	0.00003
Other Water Utilities - *Contract Sales*	25	0.00004
Private Fire Protection	8,146	0.01151
Total	707,492	1.00000

PENNSYLVANIA AMERICAN WATER COMPANY - WATER OPERATIONS

BASIS FOR ALLOCATING METER COSTS TO CUSTOMER CLASSIFICATIONS

Meter Size	5/8" Dollar Equivalent	Residential		Commercial		Industrial		Industrial Contract		Public		Other Water Utilities A		Other Water Utilities B		Other Water Utilities C		Private Fire Protection		Total	
		Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting
(1)	(2)	(3)	(4)=(2)X(3)	(5)	(6)=(2)X(5)	(7)	(8)=(2)X(7)	(9)	(10)=(2)X(9)	(11)	(12)=(2)X(11)	(13)	(14)=(2)X(13)	(13)	(14)=(2)X(13)	(15)	(16)=(2)X(15)	(17)	(18)=(2)X(17)	(19)	(20)
5/8	1.0	616,100	616,100	30,859	30,859	55	55	1	1	782	782	0	0	0	0	0	0	0	0	647,797	647,797
3/4	1.5	2,694	4,098	1,795	2,731	6	9	0	0	57	87	0	0	0	0	0	0	0	0	4,552	6,925
1	2.0	25,776	50,336	7,098	13,861	86	168	0	0	450	878	0	0	0	0	0	0	0	0	33,410	65,243
1-1/2	2.2	346	764	1,448	3,198	48	106	0	0	82	182	0	0	0	0	0	0	0	0	1,924	4,250
2	3.0	75	222	4,110	12,270	187	557	15	45	571	1,703	1	3	4	11	0	0	0	0	4,962	14,811
3	8.2	1	9	138	1,131	15	121	0	0	28	231	0	0	0	0	0	0	0	0	182	1,492
4	20.3	21	428	1,693	34,388	69	1,394	1	20	150	3,048	1	20	3	61	4	81	0	0	1,942	39,440
6	29.6	2	50	1,550	45,886	79	2,328	5	148	214	6,323	4	129	1	27	3	89	0	0	1,857	54,980
8	33.0	2	51	598	19,738	53	1,742	6	198	54	1,798	0	0	0	0	2	66	0	0	714	23,593
10	51.2	0	0	69	3,526	10	530	2	102	9	460	0	0	0	0	0	0	0	0	90	4,618
Total		645,015	672,058	49,358	167,588	607	7,010	30	514	2,397	15,492	6	152	8	99	9	236	0	0	697,430	863,149

PENNSYLVANIA AMERICAN WATER COMPANY - WATER OPERATIONS

BASIS FOR ALLOCATING SERVICE COSTS TO CUSTOMER CLASSIFICATIONS

Service Size	3/4" Dollar Equivalent	Residential		Commercial		Industrial		Industrial Contract		Public		Other Water Utilities A		Other Water Utilities B		Other Water Utilities C		Private Fire Protection		Total	
		Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting
(1)	(2)	(3)	(4)=(2)X(3)	(5)	(6)=(2)X(5)	(7)	(8)=(2)X(7)	(9)	(10)=(2)X(9)	(11)	(12)=(2)X(11)	(13)	(14)=(2)X(13)	(13)	(14)=(2)X(13)	(15)	(16)=(2)X(15)	(17)	(18)=(2)X(17)	(19)	(20)
3/4 & 1"	1.00	629,838 *	629,838	39,178 **	39,178	147	147	1	1	1,289	1,289	0	0	0	0	0	0	54	54	670,508	670,507
1-1/2	1.43	346	496	1,448	2,076	48	69	0	0	82	118	0	0	0	0	0	0	3	4	1,927	2,763
2	2.56	75	191	4,110	10,509	187	477	15	38	571	1,459	1	3	4	10	0	0	96	245	5,058	12,932
3	2.27	1	2	138	314	15	34	0	0	28	64	0	0	0	0	0	0	26	59	208	473
4	1.99	21	42	1,693	3,364	69	136	1	2	150	298	1	2	3	6	4	8	369	733	2,311	4,591
6	2.80	21	59	1,550	4,338	79	220	5	14	214	598	4	12	1	3	3	8	1,261	3,529	3,137	8,781
8	4.66	2	8	598	2,782	53	246	6	28	54	253	0	0	0	0	2	9	621	2,891	1,336	6,217
10	6.51	2	10	69	448	10	67	2	13	9	59	0	0	0	0	0	0	62	404	154	1,001
12	12.63	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	18	227	18	227
Total		630,305	630,646	48,784	63,009	607	1,396	30	96	2,397	4,138	6	17	8	19	9	25	2,510	8,146	684,657	707,492

* Reduced by 14,731 service lines.
** Reduced by 574 service lines.

PENNSYLVANIA AMERICAN WATER COMPANY - WATER OPERATIONS

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 12. ALLOCATION OF TRANSMISSION AND DISTRIBUTION OPERATION SUPERVISION AND ENGINEERING AND OTHER OPERATION DEPARTMENT EXPENSES.

The factors are based on the allocation of Transmission and Distribution Operation Salaries and Wages, as follows:

Customer Classification	Transmission & Distribution Operation Salaries & Wages	Allocation Factor
(1)	(2)	(3)
Residential	$ 2,406,087	0.6358
Commercial	956,022	0.2526
Industrial	155,286	0.0410
Industrial - *Contract Sales*	9,630	0.0025
Public	95,924	0.0253
Other Water Utilities A	4,888	0.0013
Other Water Utilities B	149	0.0000
Other Water Utilities - *Contract Sales*	13,087	0.0035
Private Fire Protection	25,336	0.0067
Public Fire Protection	117,952	0.0312
Total	$ 3,784,361	1.0000

FACTOR 13. ALLOCATION OF TRANSMISSION AND DISTRIBUTION MAINTENANCE SUPERVISION AND ENGINEERING AND OTHER MAINTENANCE DEPARTMENT EXPENSES.

The factors are based on the allocation of Transmission and Distribution Maintenance Salaries and Wages, as follows:

Customer Classification	Transmission & Distribution Maintenance Salaries & Wages	Allocation Factor
(1)	(2)	(3)
Residential	$ 2,086,854	0.6398
Commercial	594,152	0.1822
Industrial	76,634	0.0235
Industrial - *Contract Sales*	4,872	0.0015
Public	56,814	0.0174
Other Water Utilities A	2,343	0.0007
Other Water Utilities B	143	0.0000
Other Water Utilities - *Contract Sales*	6,258	0.0019
Private Fire Protection	19,354	0.0059
Public Fire Protection	414,124	0.1270
Total	$ 3,261,548	1.0000

PENNSYLVANIA AMERICAN WATER COMPANY - WATER OPERATIONS

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 14. ALLOCATION OF CUSTOMER ACCOUNTING, BILLING AND COLLECTING COSTS.

Factors are based on the pro forma number of customers, as follows:

Customer Classification	Proforma Number of Customers	Allocation Factor
(1)	(2)	(3)
Residential	645,015	0.91873
Commercial	49,358	0.07030
Industrial	607	0.00086
Industrial - *Contract Sales*	30	0.00004
Public	2,397	0.00341
Other Water Utilities A	6	0.00001
Other Water Utilities B	8	0.00001
Other Water Utilities - *Contract Sales*	9	0.00001
Private Fire Protection	4,235	0.00603
Public Fire Protection	409	0.00058
Total	702,074	1.00000

FACTOR 15. ALLOCATION OF METER READING COSTS.

Factors are based on the number of meters by class.

Customer Classification	Pro Forma Number of Meters	Allocation Factor
(1)	(2)	(3)
Residential	645,015	0.92471
Commercial	49,358	0.07076
Industrial	607	0.00087
Industrial - *Contract Sales*	30	0.00004
Public	2,397	0.00344
Other Water Utilities A	6	0.00001
Other Water Utilities B	8	0.00001
Other Water Utilities - *Contract Sales*	9	0.00001
Private Fire Protection	99	0.00014
Total	697,529	1.00000

PENNSYLVANIA AMERICAN WATER COMPANY - WATER OPERATIONS

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 16. ALLOCATION OF ADMINISTRATIVE AND GENERAL EXPENSES.

The factors are based on the allocation of all other operation and maintenance expenses excluding purchased water, power, fuel, chemicals and waste disposal expenses.

Customer Classification	Operation & Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Residential	$ 52,409,345	0.6669
Commercial	16,366,118	0.2082
Industrial	3,029,114	0.0385
Industrial - *Contract Sales*	398,271	0.0051
Public	1,549,292	0.0197
Other Water Utilities A	72,659	0.0009
Other Water Utilities B	2,193	0.0000
Other Water Utilities - *Contract Sales*	549,877	0.0070
Private Fire Protection	500,988	0.0064
Public Fire Protection	3,713,447	0.0473
Total	$ 78,591,304	1.0000

FACTOR 16A. ALLOCATION OF CASH WORKING CAPITAL - EXPENSES

The functions are based on the allocation of all other operation and maintenance expenses excluding regulatory commission expense.

Customer Classification	Operation & Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Residential	$ 186,217,512	0.6593
Commercial	58,390,981	0.2067
Industrial	12,020,552	0.0426
Industrial - *Contract Sales*	1,744,668	0.0062
Public	6,156,117	0.0218
Other Water Utilities A	290,659	0.0010
Other Water Utilities B	6,538	0.0000
Other Water Utilities - *Contract Sales*	2,451,507	0.0087
Private Fire Protection	2,080,955	0.0074
Public Fire Protection	13,073,996	0.0463
Total	$ 282,433,485	1.0000

PENNSYLVANIA AMERICAN WATER COMPANY - WATER OPERATIONS

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 17. ALLOCATION OF LABOR RELATED TAXES AND BENEFITS.

The factors are based on the allocation of direct salaries and wages as follows:

Customer Classification	Salaries and Wages	Allocation Factor
(1)	(2)	(3)
Residential	$ 42,290,775	0.6429
Commercial	14,550,277	0.2212
Industrial	2,752,466	0.0418
Industrial - *Contract Sales*	355,703	0.0054
Public	1,418,891	0.0216
Other Water Utilities A	66,273	0.0010
Other Water Utilities B	2,099	0.0000
Other Water Utilities - *Contract Sales*	490,520	0.0075
Private Fire Protection	425,124	0.0065
Public Fire Protection	3,426,468	0.0521
Total	$65,778,594	1.0000

FACTOR 18. ALLOCATION OF ORGANIZATION, FRANCHISES AND CONSENTS, OTHER INTANGIBLE PLANT AND OTHER RATE BASE ELEMENTS.

The factors are based on the allocation of the original cost less depreciation other than those items being allocated, as follows:

Customer Classification	Original Cost Less Depreciation	Allocation Factor
(1)	(2)	(3)
Residential	$ 3,838,915,055	0.6125
Commercial	1,503,448,816	0.2399
Industrial	284,848,363	0.0454
Industrial - *Contract Sales*	29,815,156	0.0048
Public	153,610,839	0.0245
Other Water Utilities A	7,823,648	0.0012
Other Water Utilities B	182,178	0.0000
Other Water Utilities - *Contract Sales*	41,380,895	0.0066
Private Fire Protection	49,036,703	0.0078
Public Fire Protection	358,766,843	0.0572
Total	$ 6,267,828,494	1.0000

PENNSYLVANIA AMERICAN WATER COMPANY - WATER OPERATIONS

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 19. ALLOCATION OF INCOME TAXES AND INCOME AVAILABLE FOR RETURN.

The factors are based on the allocation of the original cost measure of value rate base as shown on the following pages and summarized below:

Customer Classification	Original Cost Measure of Value	Allocation Factor
(1)	(2)	(3)
Residential	$ 3,171,005,715	0.6128
Commercial	1,239,669,771	0.2396
Industrial	234,552,482	0.0453
Industrial - *Contract Sales*	24,732,262	0.0048
Public	127,169,766	0.0246
Other Water Utilities A	6,474,914	0.0013
Other Water Utilities B	150,751	0.0000
Other Water Utilities - *Contract Sales*	34,328,950	0.0066
Private Fire Protection	40,487,072	0.0078
Public Fire Protection	296,271,804	0.0573
Total	$ 5,174,843,486	1.0000

FACTOR 20. ALLOCATION OF REGULATORY COMMISSION EXPENSES, ASSESSMENTS AND OTHER WATER REVENUES.

The factors are based on the allocation of the total cost of service, excluding those items being allocated.

Customer Classification	Total Cost of Service	Allocation Factor
(1)	(2)	(3)
Residential	$ 653,900,492	0.6298
Commercial	236,658,470	0.2279
Industrial	45,350,230	0.0437
Industrial - *Contract Sales*	5,358,304	0.0052
Public	24,334,144	0.0234
Other Water Utilities A	1,196,706	0.0012
Other Water Utilities B	29,993	0.0000
Other Water Utilities - *Contract Sales*	7,455,667	0.0072
Private Fire Protection	7,797,933	0.0075
Public Fire Protection	56,142,887	0.0541
Total	$ 1,038,224,827	1.0000

PENNSYLVANIA AMERICAN WATER COMPANY - WATER OPERATIONS

FACTOR 19. ORIGINAL COSTS MEASURE OF VALUE RATE BASE ALLOCATED TO CUSTOMER CLASSIFICATIONS

Account Number	Account Description	Factor Ref.	Rate Base	Residential	Commercial	Industrial	Industrial Contract	Other Public Authority	Other Water Utilities Group A	Other Water Utilities Group B	Other Water Utilities Contract	Private Fire Protection	Public Fire Protection
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	Nondepreciable Plant												
301.00	Organization	18	$ 805,470	$ 493,334	$ 193,206	$ 36,605	$ 3,832	$ 19,740	$ 1,005	$ 23	$ 5,318	$ 6,302	$ 46,105
302.00	Franchises and Consents	18	2,404,599	1,472,767	576,785	109,280	11,438	58,931	3,001	70	15,875	18,813	137,638
303.00	Other Intangible Plant	18	15,572	9,538	3,735	708	74	382	19	0	103	122	891
303.20	Power and Pumping Land	5	6,964,439	3,952,684	1,905,196	400,372	52,999	208,301	10,921	194	73,778	58,063	301,931
303.30	Purification Land	2	2,615,844	1,437,813	714,826	168,398	29,991	82,526	4,100	73	41,750	22,247	114,121
303.40	Transmission and Distribution Land	8	3,526,760	2,084,977	970,566	175,686	11,246	99,339	5,562	98	15,655	26,292	137,339
303.50	Distr. Reservoir & Standpipe Land	4	10,252,651	6,236,007	2,833,661	454,004	-	275,905	16,236	287	-	69,913	366,638
303.61	Office Land	16	6,496,092	4,331,980	1,352,768	250,376	32,920	128,059	6,006	181	45,451	41,410	306,941
	Total Nondepreciable Plant		33,081,428	20,019,099	8,550,744	1,595,430	142,500	873,184	46,851	927	197,929	243,161	1,411,604
	Depreciable Plant												
303.14	Water Rights - Hibernia Dam	1	-	-	-	-	-	-	-	-	-	-	-
303.35	Waste Handling & Treatment Land	1	20,216	10,650	5,133	1,521	264	754	37	0	381	241	1,235
304	Comprehensive Planning Studies	18	3,044,000	1,864,387	730,157	138,338	14,480	74,602	3,800	88	20,097	23,815	174,237
304.15	Other Water Source Structures	2	103,885,150	57,101,045	28,388,453	6,687,731	1,191,075	3,277,419	162,811	2,901	1,658,039	883,501	4,532,176
304.20	Power and Pumping Structures	5A	112,225,686	66,464,371	32,050,296	8,763,901	-	-	-	-	-	792,776	4,154,341
304.30	Purification Buildings	2	378,350,246	207,962,298	103,390,890	24,356,749	4,337,901	11,936,378	592,957	10,564	6,038,585	3,217,715	16,506,208
304.36	Waste Handling & Treatment Structures	1	18,616,291	9,807,400	4,726,784	1,400,368	242,873	694,302	34,488	141	351,244	221,654	1,137,037
304.38	Waste Handling & Treatment Structure P	1	527,615	277,957	133,964	39,689	6,883	19,678	977	4	9,955	6,282	32,225
304.39	Purification Buildings - Tank Painting	2	505,649	277,933	138,178	32,552	5,797	15,952	792	14	8,070	4,300	22,060
304.61	Office Buildings	16	29,362,071	19,580,371	6,114,457	1,131,691	148,796	578,823	27,146	819	205,437	187,171	1,387,361
304.62	Stores, Shop and Garage Bldgs.	16	47,188,317	31,467,970	9,826,654	1,818,761	239,133	930,237	43,626	1,316	330,161	300,806	2,229,653
304.63	Misc. Structures and Improvements	16	1,645,077	1,097,035	342,576	63,406	8,337	32,430	1,521	46	11,510	10,487	77,730
305.00	Collecting & Impounding Reservoirs	1	168,534,940	88,787,261	42,791,994	12,677,658	2,198,755	6,285,576	312,224	1,280	3,179,848	2,006,650	10,293,695
306.00	Lake, River and Other Intakes	2	12,457,796	6,847,496	3,404,313	801,985	142,832	393,025	19,524	348	198,830	105,949	543,494
307.00	Wells and Springs	2	9,072,609	4,986,810	2,479,251	584,060	104,020	286,227	14,219	253	144,802	77,159	395,809
310.00	Power Generation Equipment	5A	17,916,451	10,610,812	5,116,721	1,399,127	-	-	-	-	-	126,564	663,226
311.20	Pumping Equipment Other	5	49,483,523	28,084,490	13,536,744	2,844,713	376,568	1,480,017	77,593	1,378	524,203	412,545	2,145,271
311.52	Pumping Equipment Source of Supply	2	7,602,304	4,178,648	2,077,464	489,407	87,163	239,841	11,914	212	121,335	64,655	331,664
311.53	Pumping Equipment Water Treatment	2	19,587,358	10,766,299	5,352,592	1,260,960	224,575	617,952	30,698	547	312,620	166,583	854,534
311.54	Pumping Equipment T&D	8	6,539,939	3,866,332	1,799,795	325,789	20,854	184,211	10,314	183	29,029	48,756	254,677
320.00	Purification System	2	347,801,571	191,171,050	95,042,925	22,390,142	3,987,651	10,972,614	545,080	9,711	5,551,019	2,957,911	15,173,468
330.00	Distr. Reservoirs and Standpipes	4	176,840,551	107,560,362	48,875,765	7,830,787	-	4,758,885	280,051	4,945	-	1,205,877	6,323,878
331.00	Mains and Accessories												
	10-inch and Over	3	1,299,716,394	711,224,031	353,717,238	83,299,259	14,835,474	40,822,011	2,027,893	36,128	20,651,758	11,822,114	61,280,490
	Under 10-inch	4	2,080,134,921	1,265,207,913	574,914,433	92,111,761	-	55,977,673	3,294,175	58,172	-	14,184,461	74,386,333
333.00	Services	11	728,882,507	649,713,124	64,914,031	1,438,207	98,902	4,263,109	17,514	19,574	25,756	8,392,288	-

PENNSYLVANIA AMERICAN WATER COMPANY - WATER OPERATIONS

FACTOR 19. ORIGINAL COSTS MEASURE OF VALUE RATE BASE ALLOCATED TO CUSTOMER CLASSIFICATIONS

Account Number	Account Description	Factor Ref.	Rate Base	Residential	Commercial	Industrial	Industrial Contract	Other Public Authority	Other Water Utilities Group A	Other Water Utilities Group B	Other Water Utilities Contract	Private Fire Protection	Public Fire Protection
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
334.00	Meters	10	224,249,153	174,603,038	43,539,953	1,821,223	133,539	4,024,876	39,490	25,721	61,314	-	-
335.00	Fire Hydrants	9	142,816,636	-	-	-	-	-	-	-	-	-	142,816,636
340.00	Office Furniture	16	6,750,743	4,501,796	1,405,797	260,191	34,210	133,079	6,241	188	47,233	43,033	318,973
340.00	Computers and Peripheral Equipment	16	12,306,127	8,206,456	2,562,669	474,310	62,363	242,594	11,377	343	86,102	78,447	581,466
340.00	Other Office Equipment	16	31,256	20,843	6,509	1,205	158	616	29	1	219	199	1,477
340.00	Computer Software	16	51,894,859	34,606,571	10,806,760	2,000,163	262,984	1,023,018	47,978	1,448	363,091	330,809	2,452,037
341.00	Transportation Equipment	16	36,151,331	24,107,853	7,528,275	1,393,367	183,201	712,661	33,422	1,009	252,939	230,450	1,708,154
342.00	Stores Equipment	16	285,773	190,570	59,510	11,014	1,448	5,634	264	8	1,999	1,822	13,503
343.00	Tools and work Equipment	16	65,525,176	43,696,076	13,645,183	2,525,511	332,057	1,291,716	60,579	1,828	458,458	417,697	3,096,071
344.00	Laboratory Equipment	2	1,466,384	806,006	400,715	94,400	16,813	46,262	2,298	41	23,404	12,471	63,974
345.00	Power Operated Equpment	16	1,186,257	791,067	247,030	45,721	6,012	23,385	1,097	33	8,300	7,562	56,051
346.00	Communication Equipment	16	31,288,704	20,865,164	6,515,665	1,205,948	158,559	616,803	28,927	873	218,917	199,453	1,478,394
347.00	Miscellaneous Equipment	16	19,412,761	12,945,581	4,042,579	748,218	98,377	382,689	17,947	542	135,825	123,749	917,255
348.00	Other Tangible Equipment	16	27,710,366	18,478,916	5,770,500	1,068,030	140,426	546,262	25,619	773	193,880	176,642	1,309,318
	Total Depreciable Plant		6,241,016,708	3,822,735,981	1,496,401,955	283,537,864	29,702,480	152,891,311	7,784,623	181,433	41,224,359	48,842,593	357,714,110
	Total Utility Plant in Service (Net)		6,274,098,136	3,842,755,081	1,504,952,699	285,133,294	29,844,980	153,764,494	7,831,474	182,360	41,422,288	49,085,754	359,125,714
	Other Rate Base Elements												
	Materials and Supplies	18	23,643,737	14,481,299	5,671,366	1,074,516	112,470	579,457	29,513	687	156,099	184,978	1,353,354
	Cash Working Capital - Expenses	16A	25,170,058	16,595,432	5,203,719	1,071,254	155,482	548,624	25,903	583	218,475	185,452	1,165,135
	Cash Working Capital - Interest	18	(13,624,599)	(8,344,785)	(3,268,100)	(619,185)	(64,810)	(333,909)	(17,007)	(396)	(89,951)	(106,593)	(779,864)
	Accrued and Prepaid Taxes	18	5,634,190	3,450,825	1,351,459	256,052	26,801	138,082	7,033	164	37,198	44,079	322,498
	Extension Deposits in Suspense	4	(38,165)	(23,213)	(10,548)	(1,690)	-	(1,027)	(60)	(1)	-	(260)	(1,365)
	Unamortized Investment Tax Credit	18	(189,479)	(116,052)	(45,450)	(8,611)	(901)	(4,644)	(237)	(6)	(1,251)	(1,482)	(10,846)
	Deferred Taxes	18	(1,134,978,395)	(695,150,745)	(272,244,514)	(51,580,342)	(5,398,928)	(27,815,851)	(1,416,706)	(32,989)	(7,493,253)	(8,879,566)	(64,965,501)
	Citizens Acquistion CIAC & CAC	4A	(16,890,221)	(10,003,039)	(4,823,642)	(1,318,987)	-	-	-	-	-	(119,315)	(625,238)
	Tax Cust and Jobs Act- Stub Period	18	-	-	-	-	-	-	-	-	-	-	-
	Other Additions	18	2,612,252	1,599,950	626,595	118,717	12,426	64,021	3,261	76	17,246	20,437	149,524
	Other Deductions	18	(376,128)	(230,371)	(90,221)	(17,094)	(1,789)	(9,218)	(469)	(11)	(2,483)	(2,943)	(21,529)
	Acquisition Adjustments	18	9,782,100	5,991,334	2,346,409	444,558	46,532	239,738	12,210	284	64,583	76,531	559,922
	Total Other Rate Base Elements		(1,099,254,650)	(671,749,366)	(265,282,928)	(50,580,812)	(5,112,718)	(26,594,728)	(1,356,560)	(31,608)	(7,093,338)	(8,598,682)	(62,853,910)
	Total Original Cost Rate Base		5,174,843,486	3,171,005,715	1,239,669,771	234,552,482	24,732,262	127,169,766	6,474,914	150,751	34,328,950	40,487,072	296,271,804

PENNSYLVANIA AMERICAN WATER COMPANY - WATER OPERATIONS

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 21. ALLOCATION OF UNRECOVERED PUBLIC FIRE PROTECTION.

Factors are based on the relative cost of meters by size for the Residential, Commercial, Industrial, and Public classifications, as follows:

Customer Classification	5/8" Dollar Equivalents	Allocation Factor
(1)	(2)	(3)
Residential	$ 672,058	0.7791
Commercial	167,588	0.1943
Industrial	7,010	0.0081
Industrial - *Contract Sales*	514	0.0006
Public	15,492	0.0180
Total	$ 862,662	1.0000

FACTOR 22. ALLOCATION OF BAD DEBT EXPENSE.

Factors are based on the historic net charge offs by class.

Customer Classification	Net Charge Off	Allocation Factor
(1)	(2)	(3)
Residential	$ 10,207,248	0.9068
Commercial	979,077	0.0870
Industrial	24,187	0.0021
Industrial - *Contract Sales*	-	0.0000
Public	6,066	0.0005
Other Water Utilities A	-	0.0000
Other Water Utilities B	-	0.0000
Other Water Utilities - *Contract Sales*	-	0.0000
Private Fire Protection	40,077	0.0036
Public Fire Protection	-	0.0000
Total	$ 11,256,655	1.0000

PENNSYLVANIA AMERICAN WATER COMPANY - WATER OPERATIONS

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 23. ALLOCATION OF LATE PAYMENT FEES.

Factors based on collection of Late Payment fees by class.

Customer Classification	Late Payment Fees	Allocation Factor
(1)	(2)	(3)
Residential	$ 3,745,571	0.8475
Commercial	492,038	0.1113
Industrial	99,500	0.0225
Industrial - *Contract Sales*	-	0.0000
Public	41,488	0.0094
Other Water Utilities A	12,994	0.0029
Other Water Utilities B	766	0.0002
Other Water Utilities - *Contract Sales*	-	0.0000
Private Fire Protection	27,154	0.0061
Public Fire Protection	-	0.0000
Total	$ 4,419,511	1.0000

PENNSYLVANIA AMERICAN WATER COMPANY - WATER OPERATIONS

CALCULATION OF COMMODITY/DEMAND RATES FOR STANDBY SERVICE
UNDER PROPOSED LEVEL OF REVENUE

Firm Standby Service:

Description	Cost of Service Annual	Cost of Service Per Month	Units Hundred Gals.	Cost Per Unit	
Total Base Costs	$ 486,355,951				
Less: Variable Costs	47,333,623		445,466,846	$ 0.1063	Per Hundred Gallons
Fixed Base Costs	439,022,328	36,585,194	1,220,457 Avg Day	29.9766	Per Hundred of Avg. Day
Max Day Extra Capacity	121,144,574	10,095,381	2,363,564 Peak Day	4.2713	Per Hundred of Peak Day
Max Hour Extra Capacity	159,065,921	13,255,493	269,800 Peak Hour	49.1307	Per Hundred of Peak Hour

Interruptible Standby Service:

Description	Cost of Service Annual	Cost of Service Per Month	Units Hundred Gals.	Cost Per Unit	
Fixed Base Costs	$ 439,022,328				
Less: Depreciation Return and Taxes	328,748,466				
Total	110,273,862	9,189,489	1,220,457 Avg Day	$ 7.5295	Per Hundred of Avg. Day
Max Day Extra Capacity	121,144,574				
Less: Depreciation Return and Taxes	84,983,788				
Total	36,160,786	3,013,399	2,363,564 Peak Day	1.2749	Per Hundred of Peak Day
Max Hour Extra Capacity	159,065,921				
Less: Depreciation Return and Taxes	132,802,877				
Total	26,263,044	2,188,587	269,800 Peak Hour	8.1118	Per Hundred of Peak Hour
Depreciation, Return & Taxes for Base, Max Day and Max Hour	546,535,131				
Plus: Variable Costs	47,333,623				
Total	593,868,754		445,466,846	1.3331	Per Hundred Gallons

PENNSYLVANIA AMERICAN WATER COMPANY - WATER OPERATIONS
SUMMARY OF AVERAGE AND MAXIMUM DAY AND SYSTEM SENDOUT AND MAXIMUM DAY RATIOS
AND AVERAGE AND MAXIMUM HOUR AND MAXIMUM HOUR RATIOS

Year	Average Daily Sendout (MGD)	Maximum Day Sendout (MGD)	Ratio, Maximum to Average
1987	153.4	207.7	1.35
1988	152.7	209.1	1.37
1989	144.8	188.6	1.30
1990	144.9	192.5	1.33
1991	145.1	192.3	1.32
1992	141.5	181.4	1.28
1993	138.7	184.3	1.33
1994	149.4	202.1	1.35
1995	144.1	198.5	1.38
1996	211.4	290.9	1.38
1997	220.3	297.7	1.35
1998	212.2	279.6	1.32
1999	199.1	275.0	1.38
2000	207.5	263.6	1.27
2001	200.5	249.5	1.24
2002	210.4	259.6	1.23
2003	199.8	273.7	1.37
2004	218.1	279.7	1.28
2005	215.3	268.2	1.25
2006	210.1	259.8	1.24
2007	220.9	266.6	1.21
2008	212.4	254.3	1.20
2009	206.0	267.8	1.30
2010	205.8	262.4	1.28
2011	202.3	240.0	1.19
2012	194.0	236.3	1.22
2013	192.7	221.3	1.15
2014	195.7	222.7	1.14
2015	194.7	226.7	1.16
2016	190.7	214.0	1.12
2017	184.8	207.3	1.12
2018	192.2	220.3	1.15
2019	193.7	215.8	1.11
2020	189.7	222.1	1.17
2021	191.7	219.1	1.14
2022	196.0	221.3	1.13
2023	189.9	223.4	1.18
2024	192.2	219.3	1.14

Year	Average Hourly Sendout (MGD)*	Maximum Hour Sendout (MGD)*	Ratio, Maximum to Average	Date of Max Hr
2021	4.75	5.03	1.06	10/13/21, 8:00 PM
2022	4.85	5.63	1.16	12/26/22, 8:00 PM
2023	4.71	5.72	1.21	9/5/23, 11:00 PM
2024	4.76	6.19	1.30	7/8/2024 19:00

*Includes sendouts where hourly data is available.
Average hourly reads were included for any missing hourly reads in the data.

APPENDIX A

PENNSYLVANIA AMERICAN WATER COMPANY

RESPONSES TO RATE STRUCTURE
AND COST OF SERVICE FILING REQUIREMENTS

RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three years has passed between a previous cost of service study and the historic test year date of the current filing. The cost of service study shall provide the necessary data to determine if the water rate structure is fair and equitable to all classifications of water users (including public and private fire protection customers) and reflects, as nearly as possible, the cost of providing the service. The study shall correspond to the test year proposed revenue requirements (future test year only, if used). Summaries of conclusions and all back-up calculations shall be made part of the submission of the cost of service study, and shall include the following:

a. A description of the allocation methods used. A comparison of the allocated cost of service by class with the present and proposed revenues. A cost of service schedule showing the Rate of Return produced by present and proposed rates by class of service.

RESPONSE

A description of the methods used for the cost of service study is provided on Exhibit 12-A and in PAWC Statement No. 12. A comparison of the allocated cost of service by class with the present and proposed revenues is provided on Schedule A of Exhibit 12-A. Schedules B and C showing the rate of return produced by present and proposed rates by customer classification are provided in Exhibit 12-A.

PENNSYLVANIA AMERICAN WATER COMPANY

RESPONSES TO RATE STRUCTURE
AND COST OF SERVICE FILING REQUIREMENTS

RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three years has passed between a previous cost of service study and the historic test year date of the current filing. The cost of service study shall provide the necessary data to determine if the water rate structure is fair and equitable to all classifications of water users (including public and private fire protection customers) and reflects, as nearly as possible, the cost of providing the service. The study shall correspond to the test year proposed revenue requirements (future test year only, if used). Summaries of conclusions and all back-up calculations shall be made part of the submission of the cost of service study, and shall include the following:

b. Indicate if the method used for establishing the allocation factors in the Cost of Service Study deviates from the previous study submitted in the last rate case. If yes, indicate which allocation factors were changed and discuss the reason for the changes.

RESPONSE

The methods used for establishing the allocation factors in the cost of service study have not deviated from the previous study submitted in the last case. However, the Industrial DIS Contract customers and Other Water Utilities DRS Contract customers are included in the cost allocation study as separate customer classes per the Order of Docket Nos. R-2023-3043189 and R-2023-3043189.

PENNSYLVANIA AMERICAN WATER COMPANY

RESPONSES TO RATE STRUCTURE
AND COST OF SERVICE FILING REQUIREMENTS

RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three years has passed between a previous cost of service study and the historic test year date of the current filing. The cost of service study shall provide the necessary data to determine if the water rate structure is fair and equitable to all classifications of water users (including public and private fire protection customers) and reflects, as nearly as possible, the cost of providing the service. The study shall correspond to the test year proposed revenue requirements (future test year only, if used). Summaries of conclusions and all back-up calculations shall be made part of the submission of the cost of service study, and shall include the following:

c. Supply the average day, the maximum day and the maximum hour deliveries to the system adjusted for storage for the test year and two prior years. Also provide workpapers, analyses, comparative data or other documentation supporting the estimated maximum day and peak hour demands by customer class reflected in the Company's cost of service study.

RESPONSE

Refer to Schedule G of Exhibit 12-A for the average day and maximum day system deliveries for the years 1987 through 2024. Support for the system maximum hour ratio is provided below and on the attached schedules.

The peak hour consumption analysis in support of the 2.1 system peak hour ratio is attached and summarized below.

Analyses were made to determine hourly water consumption during 1988 peak periods of sendout for PAWC's three largest operating districts, as follows:

Pittsburgh	July 5, 6 and 7, 1988
Riverton	July 6 and 7, 1988
Norristown	July 6, 7 and 8, 1988

These dates had the greatest sendouts experienced in recent years.

PENNSYLVANIA AMERICAN WATER COMPANY

RESPONSES TO RATE STRUCTURE
AND COST OF SERVICE FILING REQUIREMENTS

RS1c., cont.

Recording charts or other hourly logs of total production were read to derive total hourly delivery to each of the districts. Recording charts for storage reservoirs were read to derive hourly draw or fill from each reservoir. The total hourly delivery plus hourly draw less hourly fill equals hourly consumption.

District	Average M.G.D.	Max Hour M.G.D.	Max Hour Ratio
Pittsburgh	69.28	140.88	2.03
Riverton	10.16	26.17	2.58
Norristown	12.68	22.53	1.78
Total	92.12	189.58	2.06

The attachments set forth the hourly deliveries, storage draws and fills and hourly consumption for the several days and districts which support the above amounts.

Support for the customer class demand factors is provided on the attached pages, Customer Class Demand Study, which was included in the Company's 2017 Rate Case that was filed on April 28, 2017 (Docket No. R-2017-2595853).

Witness: P. R. Herbert

PENNSYLVANIA AMERICAN WATER COMPANY

Hershey, Pennsylvania

CUSTOMER CLASS DEMAND STUDY

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC
Harrisburg, Pennsylvania

Gannett Fleming

Excellence Delivered ***As Promised***

February 27, 2017

Pennsylvania American Water Company
800 West Hersheypark Drive
Hershey, PA 17033-2400

Attention John Cox
Manager of Rates and Regulations

Gentlemen:

Pursuant to your request, we have prepared a customer class demand study. The study was conducted to provide a basis for the selection of class maximum day and hour demand ratios for use in the cost of service allocation study.

The attached report presents a description of the methods and procedures used, the usage data for each monitored customer, and the detailed calculations of maximum day and hour ratios by classification. The results of the study are presented on page I-9 of the report.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

Paul R Herbert

PAUL R. HERBERT
President

Constance E Heppenstall

CONSTANCE E. HEPPENSTALL
Project Manager, Rate Studies

PRH:mlw
058602

Gannett Fleming Valuation and Rate Consultants, LLC
P.O. Box 67100 • Harrisburg, PA 17106-7100 | 207 Senate Avenue • Camp Hill, PA 17011-2316
t: 717.763.7211 • f: 717.763.4590
www.gfvrc.com

TABLE OF CONTENTS

PART I. INTRODUCTION

Plan of Report I-1
Basis of Study I-1
Purpose of Study I-1
Methods and Procedures I-2
Results of Study I-9

PART II. MAXIMUM DAY AND HOUR RATIOS

Residential Customer Class II-1
Commercial Customer Class II-10
Industrial Customer Class II-38
Public Customer Class II-45
Sales for Resale Customer Class II-52

PART III. DAILY AND HOURLY USAGE DATA (electronic file)

Residential Customer Class III-1
Commercial Customer Class III-19
Industrial Customer Class III-172
Public Customer Class III-206
Sales for Resale Customer Class III-240

ATTACHMENTS

Attachment A Residential Monitoring Point Locations
Attachment B Daily Consumption Trends
Attachment C System Delivery Data

LIST OF TABLES

Table No.	Title	Page
I-1	Palmer Drought Severity Index……	I-2
I-2	Palmer Moisture Anomaly Index……..	I-3
I-3	Commercial Sample Design……..	I-6
1-4	Ratios Results from Study Samples…….....	I-9
I-5	Summary of Maximum Day and Hour Ratios……..	I-9
II-1	Residential Customers: 2013 Average and Maximum Consumption……..	II-2
II-2	Residential Customers: 2014 Average and Maximum Consumption……..	II-3
II-3	Residential Customers: 2015 Average and Maximum Consumption……..	II-4
II-4	Residential Monitoring Systems: Maximum Day and Hour Ratios……..	II-7
II-5	Commercial Class: Maximum Day and Hour Ratios……..……	II-11
II-6	Commercial Stratum 1: 2013 Average and Maximum Consumption……..	II-13
II-7	Commercial Stratum 1: 2014 Average and Maximum Consumption……..	II-14
II-8	Commercial Stratum 1: 2015 Average and Maximum Consumption……..	II-15
II-9	Commercial Stratum 2: 2013 Average and Maximum Consumption……..	II-16
II-10	Commercial Stratum 2: 2014 Average and Maximum Consumption……..	II-17
II-11	Commercial Stratum 2: 2015 Average and Maximum Consumption……..	II-18
II-12	Commercial Stratum 3: 2013 Average and Maximum Consumption……..	II-19
II-13	Commercial Stratum 3: 2014 Average and Maximum Consumption……..	II-20
II-14	Commercial Stratum 3: 2015 Average and Maximum Consumption……..	II-21
II-15	Commercial Stratum 4: 2013 Average and Maximum Consumption……..	II-22
II-16	Commercial Stratum 4: 2014 Average and Maximum Consumption……..	II-23
II-17	Commercial Stratum 4: 2015 Average and Maximum Consumption……..	II-24
II-18	Commercial Stratum 5: 2013 Average and Maximum Consumption……..	II-25
II-19	Commercial Stratum 5: 2014 Average and Maximum Consumption……..	II-26
II-20	Commercial Stratum 5: 2015 Average and Maximum Consumption……..	II-27
II-21	Industrial Customers: 2013 Average and Maximum Consumption…….....	II-39
II-22	Industrial Customers: 2014 Average and Maximum Consumption…….....	II-40
II-23	Industrial Customers: 2015 Average and Maximum Consumption…….	II-41
II-24	Public Customers: 2013 Average and Maximum Consumption……..	II-46
II-25	Public Customers: 2014 Average and Maximum Consumption……..	II-47
II-26	Public Customers: 2015 Average and Maximum Consumption……..	II-48

II-27	Sales for Resale Customers: 2013 Average and Maximum Consumption……	II-53
II-28	Sales for Resale Customers: 2014 Average and Maximum Consumption……	II-54
II-29	Sales for Resale Customers: 2015 Average and Maximum Consumption……	II-55
III-1	Daily Water Usage: Residential Customers……	III-1
III-2	Daily Water Usage: Commercial Stratum 1 Customers……	III-19
III-3	Daily Water Usage: Commercial Stratum 2 Customers……	III-36
III-4	Daily Water Usage: Commercial Stratum 3 Customers……	III-70
III-5	Daily Water Usage: Commercial Stratum 4 Customers……	III-104
III-6	Daily Water Usage: Commercial Stratum 5 Customers……	III-138
III-7	Daily Water Usage: Industrial Customers……	III-172
III-8	Daily Water Usage: Public Customers……	III-206
III-9	Daily Water Usage: Sales for Resale Customers……	III-240
III-10	Hourly Water Usage: Residential Customers……	III-257
III-11	Hourly Water Usage: Commercial Stratum 1 Customers……	III-260
III-12	Hourly Water Usage: Commercial Stratum 2 Customers……	III-262
III-13	Hourly Water Usage: Commercial Stratum 3 Customers……	III-266
III-14	Hourly Water Usage: Commercial Stratum 4 Customers……	III-270
III-15	Hourly Water Usage: Commercial Stratum 5 Customers……	III-274
III-16	Hourly Water Usage: Industrial Customers……	III-278
III-17	Hourly Water Usage: Public Customers……	III-282
III-18	Hourly Water Usage: Sales for Resale Customers……	III-286

LIST OF FIGURES

Figure No.	Title	Page
I-1	Ratios Results from Study Samples	I-10
II-1	Residential Monitoring Points: Maximum Day Ratios by Date	II-5
II-2	Residential Monitoring Points: Maximum Hour Ratios by Date	II-6
II-3	Residential Maximum Day Ratios	II-8
II-4	Residential Maximum Hour Ratios	II-9
II-5	Commercial Class: Maximum Day and Hour Ratios	II-12
II-6	Commercial Stratum 1: Maximum Day Ratios by Date	II-28
II-7	Commercial Stratum 1: Maximum Hour Ratios by Date	II-29
II-8	Commercial Stratum 2: Maximum Day Ratios by Date	II-30
II-9	Commercial Stratum 2: Maximum Hour Ratios by Date	II-31
II-10	Commercial Stratum 3: Maximum Day Ratios by Date	II-32
II-11	Commercial Stratum 3: Maximum Hour Ratios by Date	II-33
II-12	Commercial Stratum 4: Maximum Day Ratios by Date	II-34
II-13	Commercial Stratum 4: Maximum Hour Ratios by Date	II-35
II-14	Commercial Stratum 5: Maximum Day Ratios by Date	II-36
II-15	Commercial Stratum 5: Maximum Hour Ratios by Date	II-37
II-16	Industrial Customers: Maximum Day Ratios by Date	II-42
II-17	Industrial Customers: Maximum Hour Ratios by Date	II-43
II-18	Industrial Maximum Day and Hour Ratios	II-44
II-19	Public Customers: Maximum Day Ratios by Date	II-49
II-20	Public Customers: Maximum Hour Ratios by Date	II-50
II-21	Public Maximum Day and Hour Ratios	II-51
II-22	Sales for Resale Customers: Maximum Day Ratios by Date	II-56
II-23	Sales for Resale Customers: Maximum Hour Ratios by Date	II-57
II-24	Sales for Resale Maximum Day and Hour Ratios	II-58
A-1	Location of Residential Monitoring Points	A-1
B-1	Residential System Flows: Shire Oaks	B-1
B-2	Residential System Flows: Linnwood	B-2
B-3	Residential System Flows: Sandy Ridge	B-3
B-4	Residential System Flows: Winter Road	B-4
B-5	Residential System Flows: Ridge Road	B-5

B-6 Residential System Flows: North Strabane B-6
B-7 Residential System Flows: Sutton Hills and Thornburgh & Rosslyn..... B-7
B-8 Residential System Flows: Silver and Millview..... B-8
B-9 Hourly Usage on Day of Maximum Hour: Shire Oaks and Linnwood..... B-9
B-10 Hourly Usage on Day of Maximum Hour: Sandy Ridge and Winter Road... B-10
B-11 Hourly Usage on Day of Maximum Hour: Ridge Road and North Strabane. B-11
B-12 Daily Water Usage: Commercial Stratum 1..... B-12
B-13 Daily Water Usage: Commercial Stratum 2..... B-13
B-14 Daily Water Usage: Commercial Stratum 3..... B-14
B-15 Daily Water Usage: Commercial Stratum 4..... B-15
B-16 Daily Water Usage: Commercial Stratum 5..... B-16
B-17 Hourly Usage on Day of Maximum Hour: Commercial Strata..... B-17
B-18 Estimated Total Daily Usage by Commercial Stratum – 2013..... B-20
B-19 Estimated Total Daily Usage by Commercial Stratum – 2014..... B-21
B-20 Estimated Total Daily Usage by Commercial Stratum – 2015..... B-22
B-21 Daily Water Usage: Industrial..... B-23
B-22 Hourly Usage on Day of Maximum Hour: Industrial..... B-24
B-23 Daily Water Usage: Public..... B-25
B-24 Hourly Usage on Day of Maximum Hour: Public..... B-26
B-25 Daily Water Usage: Sales for Resale..... B-27
B-26 Hourly Usage on Day of Maximum Hour: Sales for Resale..... B-28
C-1 System Delivery..... C-1

PART I. INTRODUCTION

PLAN OF REPORT

The report sets forth the results of the customer class demand study conducted during the period of January 2013 through October 2015 for Pennsylvania American Water Company (Company). The study is organized into three parts. Part I, Introduction, contains statements with respect to the basis and purpose of the study, a description of the methods and procedures used, and a summary of the study results. Part II, Maximum Day and Hour Ratios, describes the calculations of the maximum day and maximum hour ratios for each customer class using the observed demand data. Part III, Daily and Hourly Usage Data, provides the daily usage for each monitored location and the hourly usage for selected days during the study period. Unless noted otherwise, all residential usage units are gallons and non-residential units are hundred gallons.

BASIS OF STUDY

Pursuant to the Join Petition for Settlement at Docket No. R-2011-2232243, approved by the Commission's Final Order entered November 10, 2011, the Joint Petitioners agreed that the Company would prepare and submit a study on the feasibility and costs of conducting a customer class demand study including the timetable required to complete such a study. In February 2012, the Company submitted the required Feasibility Study to the Joint Petitioners for their review and comment. The Feasibility Study outlined the scope of the proposed demand study, the facilities and equipment that would be required, and an estimate of the total costs. Subsequent to a meeting of the Joint Petitioners to discuss the Feasibility Study, the parties decided to move forward with the Demand Study.

PURPOSE OF STUDY

In the Base Extra-Capacity method of cost allocation, as described in AWWA Manual M1 - Principles of Water Rates, Fees, and Charges, the extra capacity portion of the water system is allocated to customer classifications based on the non-coincident demands of each classification. The non-coincident demand is the sum of the peaks for each class regardless of the day or hour such peaks may occur. The purpose of a customer class demand study is to establish a basis for selecting maximum day and maximum hour ratios for each customer classification. The ratios will be used for allocating maximum day and hour extra capacity costs in the cost of service allocation study prepared for the Company's rate filing. The results of the cost of service allocation study are used as a guide for designing the proposed rate structure.

METHOD AND PROCEDURES

Overview

The customers were selected for the study with the objective of obtaining a representative sample of customers in each class. Originally, customer usage was to be monitored for one year, with an extension possible if the weather was deemed insufficiently dry to capture typical peak water use behaviors. In order to determine whether to extend the study in subsequent years, the Palmer Drought Severity Index (PDSI) was used. The National Oceanic and Atmospheric Administration publishes the PDSI, among other measures of drought conditions. The PDSI is a long term measure that is used in determining the severity of droughts. The decision criterion for applying the PDSI to the demand study was that, if there was not at least one summer month (June-August) in which the PDSI was less than 1.0, the study would continue. As shown by the presence of green shading in Table 1-1 below, this threshold was met in the first study year for all but two climate divisions and had been met by August 2014 for all climate divisions. Since neither 2013 nor 2014 had remarkably dry summers, it was deemed worthwhile to continue monitoring through a third summer.

Table 1-1
Palmer (Long Term) Drought Severity Index for Summer 2013, 2014 , and 2015

		2013			2014			2015		
	Cimate Division	June	July	August	June	July	August	June	July	August
1	Poconos	1.29	1.11	1.17	-0.30	-0.18	-0.25	-0.93	-0.94	-1.13
2	East Central Mountains	1.02	0.96	1.08	0.96	-0.19	0.94	1.13	1.36	0.98
3	Southeastern Piedmon	1.48	1.84	2.11	2.61	2.67	-0.29	1.45	1.38	0.76
4	Lower Susquehanna	0.46	0.54	0.77	2.20	2.15	2.19	1.92	1.84	1.34
5	Middle Susquehanna	-0.70	-0.68	-1.05	0.46	0.71	1.35	1.59	1.75	1.37
6	Upper Susquehanna	0.58	1.01	0.86	0.60	0.44	0.79	1.12	1.31	-0.29
7	Central Mountains	0.45	0.62	-0.46	1.03	1.24	2.01	1.66	2.25	1.72
8	South central Mountain	0.43	-0.16	-0.10	1.04	1.24	1.38	1.80	1.89	1.14
9	SW Plateau	0.76	1.69	2.54	1.98	2.05	2.44	2.07	1.85	0.95
10	NW Plateau	0.71	1.01	-0.13	1.77	2.04	2.56	1.51	-0.16	-0.72

Source: National Oceanic and Atmospheric Administration at http://www.ncdc.noaa.gov/cag/time-series/us

Legend

Greater than Threshold

Within threshold for acceptability of usage data (less than 1)

Table 1-2 below displays the values for a short-term soil moisture index, the Palmer Moisture Anomaly or "Z" index. This index better reflects the immediate term weather conditions that influence water use for lawn and garden watering. The blue shading indicates relatively moist months and the light orange shading relatively dry months. The table displays that the driest months in general were experienced in late summer of 2015.

Table 1-2
Palmer (Short Term) Moisture Anomaly Index for Summer 2013, 2014 , and 2015

		2013			2014			2015		
	Cimate Division	June	July	August	June	July	August	June	July	August
1	Poconos	3.87	-0.15	0.52	-0.41	0.25	-0.36	3.71	-0.32	-0.88
2	East Central Mountains	3.06	0.12	0.67	0.49	1.04	-0.44	3.41	1.05	-0.74
3	Southeastern Piedmont	4.46	1.53	1.38	0.23	0.99	-1.05	4.19	0.13	-1.23
4	Lower Susquehanna	1.39	0.38	0.88	0.72	0.52	0.82	5.75	0.36	-0.94
5	Middle Susquehanna	1.26	-0.14	-1.28	0.29	0.91	2.29	4.77	0.95	-0.60
6	Upper Susquehanna	1.59	1.48	-0.14	-0.52	-0.29	1.08	3.37	0.89	-0.90
7	Central Mountains	1.33	0.64	-1.40	1.21	0.94	3.33	4.96	2.27	-0.89
8	South Central Mountains	1.30	-0.47	0.13	2.61	0.90	0.72	5.36	0.79	-1.69
9	SW Plateau	2.29	3.01	3.06	1.71	0.81	1.66	6.21	-0.02	-2.13
10	NW Plateau	2.12	1.13	-0.41	3.84	1.34	2.11	4.56	-0.47	-1.72

Source: National Oceanic and Atmospheric Administration at http://www.ncdc.noaa.gov/cag/time-series/us

Legend

	Moderately to extremely moist (greater than 1.00)
	Near normal (between 1 and negative 1.24)
	Moderately to very dry (negative 1.25 and lower)

Residential Sample

The source of the usage data for the residential sample is the Company's SCADA information system. The SCADA information system continuously monitors flows through a pump or valve and relays the information to a central location. Some of these monitored pumps or valves serve a closed loop of customers, allowing the data to be used to measure daily and hourly flows for the *group* of residential customers consuming water that passes through that pump or valve.

In order to make the results of the customer demand study representative, residential customers are categorized by housing density to insure that each type of residential user is included. Residential peak demands are primarily influenced by income, lawn size and the amount of precipitation and evapotranspiration. Housing density is used to categorize monitoring points because it represents a measure of both income level and lawn size. The residential monitoring points are located throughout the Company's service area, as indicated in the locator map in Attachment A. The residential class sample consists of approximately 2,500 customers from the following ten SCADA monitoring points that serve a closed loop of exclusively or predominantly residential customers.

System	Housing Density	Residential Customers
Shire Oaks	Low	306
Linnwood	Low	93
Sandy Ridge	Low	31
Sutton Hills	Low	76
Thornburgh and Rosslyn	Medium	649
Winter Road	Medium	212
Ridge Road	Medium	62
Silver	Medium	347
North Strabane	High	106
Millview	High	660
Total		2,542

Commercial Sample

Because the Company serves a large and diverse set of commercial customers, statistical stratified sampling techniques were applied to the design of the commercial sample. The sample design for this report was based on the recommendations of Dr. Berwood Yost, Director of the Floyd Institute's Center for Opinion and Research at Franklin and Marshall College. The sampling used consumption records available for the most recent twelve month period prior to sample design. The customer consumption records were stratified by consumption level into nine strata, using generally accepted statistical techniques for determining strata boundaries. Strata numbers six through nine encompass customers that consume less than 37,000 gallons per year (3,075 gallons per month). The total 2011 consumption by these customers accounted for approximately two percent of total commercial consumption. Because the consumption within these strata is too small to have an impact on the ratio estimates, the customers in these strata were not included in the sampling.

For the five study strata, simple random sampling was used to draw a sample within each stratum. The sampling approach and sample sizes are designed such that each stratum sample yields a reasonable estimate of the consumption for the population of customers within the stratum. This approach of stratification by size, which is common in large populations with skewed distributions, achieves desired precision levels with smaller sample sizes than can be achieved with simple random sampling from the entire population. The total number of customers and the minimum required and actual sample sizes for each stratum are shown in Table 1-3 below. The stratum boundaries and number of customers monitored in each stratum are for the time period when the sample was drawn. The proportion of all commercial customers in each stratum is fixed for the study period by the stratification design; the stratum boundaries vary slightly from year to year as the consumption totals for each customer change. The monitored customers are placed in the stratum for each year based on how their consumption for the year compares to the stratum boundaries for the year. For this reason the number of monitoring points in each stratum varies slightly from year to year.

The commercial customer sample includes monitoring points in each of the Company's six service regions and a broad variety of types including but not limited to apartments, mobile home parks, nursing homes, hotels, office buildings, golf courses, medical facilities, health clubs, stores, restaurants, and private schools.

Table 1-3
Commercial Sample Design

Stratum	Stratum Lower Boundary (1,000 gallons / year)	Number of Customers	Recommended Sample Size	Customers Monitored
1	13,587	94	13	17
2	3,101	597	18	21
3	708	2,790	19	25
4	162	8,163	19	22
5	37	16,053	17	21
Total		27,697	86	106

Monitoring data results support the accuracy of the sample design and selection. The total commercial consumption estimated from the sample varied from the actual total billed consumption for the class by no more than seven percent. This performance exceeds the target used to determine the minimum sample size, which was set in order to produce a 95% likelihood of being within twenty percent of the actual population amount.

Industrial and Public Samples

Both the industrial and public customer classes are characterized by the concentration of consumption among a small number of very large customers. This concentration allows for the production of reasonably reliable estimates with relatively modest sample sizes. The industrial sample included 29 monitoring points representing 25 customer accounts. The consumption at these monitoring points constituted 42% to 44% of total industrial class consumption in the three study years. The public sample included 32 customers, which accounted for 50% to 57% of total public class consumption in the three study years.

Sales for Resale Sample

The study included all six sales for resale customers and a total of nine monitoring points, with one customer having four different meter locations.

Data Collection and Processing Procedures

SCADA monitoring data for residential customers was processed by Company staff on a monthly basis. Hourly flows were estimated by averaging the flows reported for fifteen minute intervals. For systems which included a storage tank, the change in tank level was used to calculate flows into and out of the tank and used in determining net flows to customers for each hour. Because the tank level change and average hourly flow data do not line up precisely, sometimes the net flow calculated after the tank adjustment can appear to indicate a negative flow or an extreme high hour. Another adjustment was made for Thornburgh and Rosslyn, a residential system with two significant non-residential customers. The usage of the large customers was monitored with data logging devices and deducted from the flows for the SCADA monitoring point to yield a net flow for the remaining customers.

Radio read data logging devices were installed on the non-residential sample customers. The device attaches to a customer's meter head and records hourly usage for a fixed period of time, which is then periodically read by a mobile device. The majority of the data logging devices were the "Hot Rod" sold by Mueller/Hersey. The Mueller Hot Rod can store approximately five months of data. Most of the remaining devices were "e-coders" by Neptune, which store data for approximately three months. Several non-residential customers had been fitted with Sensus r900i meters, which have built-in data logging capability, but only keep approximately 31 days of data. Regardless of the device used, Company personnel were on a monthly schedule to download the monitoring data. The accuracy of the data was verified by comparing the logged data to consumption recorded by meter reading for billing purposes.

The hourly and daily monitoring data for each location and customer are summarized in spreadsheet format for each customer class, where each sampled customer's data is in a column, with each day (hour) on a different row. Part III of this report contains the spreadsheets with the daily monitoring data along with hourly data for the day on which the maximum hour occurs. For each day (hour), a consumption per sampled customer is calculated. This amount per average customer is the sum of each customer's consumption divided by the number of customers reporting that day. The *average* customer is calculated because technical difficulties with the data logging equipment or anomalous events at the customer locations can result in the absence of data on any given day for one or several customers. Having a missing data point would result in the simple sum of usage representing an underestimate of the total for that day. As a result, a potential maximum day might be missed.

For sales for resale customers, a total consumption is calculated, because all of the customers are monitored. Use of a total rather than average is advised in this case because the high variance in customer size means that occasional missing datapoints can significantly alter the calculated average and produce false peaks.

Identifying Peaks and Calculating Maximum Day and Hour Ratios

The maximum day (hour) is the highest day (hour) of consumption in the class or stratum as a whole for the year. It is the peak that occurs in the calculated average usage per customer in the stratum or class. The maximum day ratios were calculated for each customer and for the class by dividing the peak day consumption by the annual average consumption per day. Maximum hour ratios were calculated similarly, using hourly peaks and annual hourly averages. For the residential monitoring stations, the annual average usages were calculated from the SCADA monitoring station data. For the non-residential customers, the annual average usages were determined from the billing records over a twelve-month period.

RESULTS OF STUDY

A description and results of the calculations of the maximum day and hour ratios for each customer classification are provided in Part II of the report. Part III contains the detailed tables of monitoring data for each customer and residential SCADA monitoring area. A summary of the resulting calculated ratios for the samples is shown in the Table I-4 below and Figure I-1 on the following page. The selected ratios for use in the Company's future cost of service allocation study are summarized in Table 1-5 below.

Table I-4
Ratio Results from Study Samples

	Maximum Day Ratios			Maximum Hour Ratios		
	2013	2014	2015	2013	2014	2015
Residential	1.79	1.72	1.98	5.68	5.29	6.17
Commercial	2.12	1.96	1.63	4.61	4.02	3.95
Industrial	1.46	1.27	1.23	1.72	1.56	1.64
Public	1.32	1.33	1.36	1.82	1.88	2.41
Sales for Resale	1.36	1.19	1.38	3.42	5.06	2.68

Table I-5
Summary of Maximum Day and Hour Ratios

Customer Classification	Maximum Day Ratio	Maximum Hour Ratio
Residential	2.0	5.0
Commercial	2.1	4.6
Industrial	1.5	1.7
Public	1.4	2.4
Sales for Resale	1.4	3.2

PENNSYLVANIA AMERICAN WATER COMPANY

RESPONSES TO RATE STRUCTURE
AND COST OF SERVICE FILING REQUIREMENTS

RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three years has passed between a previous cost of service study and the historic test year date of the current filing. The cost of service study shall provide the necessary data to determine if the water rate structure is fair and equitable to all classifications of water users (including public and private fire protection customers) and reflects, as nearly as possible, the cost of providing the service. The study shall correspond to the test year proposed revenue requirements (future test year only, if used). Summaries of conclusions and all back-up calculations shall be made part of the submission of the cost of service study, and shall include the following:

d. Explain thoroughly the methodology employed if the Company distinguishes between transmission and distribution mains in its allocation of costs.

RESPONSE

For cost allocation purposes, mains that are 10-inch and larger are considered to be transmission mains and are allocated using Factor 3, which is based on average and maximum day extra capacity demands plus the daily requirement for fire demand. Mains sized under 10-inch are considered distribution mains and are allocated using Factor 4, which is based on average and maximum hour extra capacity demands plus the hourly requirement for fire demands.

PENNSYLVANIA AMERICAN WATER COMPANY

RESPONSES TO RATE STRUCTURE
AND COST OF SERVICE FILING REQUIREMENTS

RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three years has passed between a previous cost of service study and the historic test year date of the current filing. The cost of service study shall provide the necessary data to determine if the water rate structure is fair and equitable to all classifications of water users (including public and private fire protection customers) and reflects, as nearly as possible, the cost of providing the service. The study shall correspond to the test year proposed revenue requirements (future test year only, if used). Summaries of conclusions and all back-up calculations shall be made part of the submission of the cost of service study, and shall include the following:

e. Provide a detailed explanation of how storage is utilized to meet base, maximum day and maximum hour demands.

RESPONSE

Storage facilities have been considered to be adequate if the effective volume of the facility, or groups of facilities acting together, provided sufficient volume during peak hour demands and to meet equalization needs on the maximum day and provide a fire protection reserve. The effective volume of storage is that quantity, which can be used from the tank while maintaining adequate system pressures under the domestic, and fire flow conditions for distribution mains. The equalization volume is that quantity of water needed to allow production plant or booster station output rates to be constant and equal to the daily demand on the maximum day of the year. The use of equalization storage enables a reasonably constant rate of treatment plant operation and thereby promotes overall system efficiently and economy. Existing storage capacity has also been analyzed on a case-by-case basis to determine its contribution to overall system reliability. Where appropriate recommendations are made if additional storage will significantly improve a system's reliability (e.g., its ability to maintain service to its customers during an emergency, such as a spill or power outage.)

PENNSYLVANIA AMERICAN WATER COMPANY

RESPONSES TO RATE STRUCTURE
AND COST OF SERVICE FILING REQUIREMENTS

RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three years has passed between a previous cost of service study and the historic test year date of the current filing. The cost of service study shall provide the necessary data to determine if the water rate structure is fair and equitable to all classifications of water users (including public and private fire protection customers) and reflects, as nearly as possible, the cost of providing the service. The study shall correspond to the test year proposed revenue requirements (future test year only, if used). Summaries of conclusions and all back-up calculations shall be made part of the submission of the cost of service study, and shall include the following:

f. Provide workpapers, calculations and supporting documentation which develop the equivalent meters and equivalent service weights reflected in the Company's cost of service study.

RESPONSE

The 5/8-inch dollar equivalent was developed using actual installation costs by meter size, provided by the Company for the years 2011-2022, as follows:

Meter Size	Actual Installation Cost 2011-2022	5/8-Inch Dollar Equivalent
5/8"	$ 190.27	1.0
3/4"	289.45	1.5
1"	372.56	2.0
1-1/2"	420.36	2.2
2"	567.97	3.0
3"	1,556.79	8.2
4"	3,864.30	20.3
6"	5,633.17	29.6
8"	6,282.93	33.0
10"	9,745.75	51.2

PENNSYLVANIA AMERICAN WATER COMPANY

RESPONSES TO RATE STRUCTURE
AND COST OF SERVICE FILING REQUIREMENTS

RS1f., cont.

The 3/4-inch dollar equivalent was developed using the actual installation costs by size, for the years 2011-2022, provided by the Company, as follows:

Service Size	Actual Installation Cost 2011-2022	1-Inch Equivalent
3/4" & 1"	$2,186.38	1.00
1-1/2"	3,135.14	1.43
2"	5,589.98	2.56
4"	4,343.38	1.99
6"	6,119.45	2.80
8"	25,508.47	11.67
10"	14,235.83	6.51
12"	27,619.60	12.63

PENNSYLVANIA AMERICAN WATER COMPANY

RESPONSES TO RATE STRUCTURE
AND COST OF SERVICE FILING REQUIREMENTS

RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three years has passed between a previous cost of service study and the historic test year date of the current filing. The cost of service study shall provide the necessary data to determine if the water rate structure is fair and equitable to all classifications of water users (including public and private fire protection customers) and reflects, as nearly as possible, the cost of providing the service. The study shall correspond to the test year proposed revenue requirements (future test year only, if used). Summaries of conclusions and all back-up calculations shall be made part of the submission of the cost of service study, and shall include the following:

g. Provide all workpapers and supporting documentation for the fire flow requirement and duration utilized in the cost of service study.

RESPONSE

The source for the estimated fire protection demand of 20,000 gpm is published fire flow criteria for the population served. The 20,000 gpm estimate is the maximum fire flow requirement generally accepted by published authorities, regardless of population size. This maximum has been established by the National Board of Fire Underwriters (now the American Insurance Association).

General fire-fighting requirements, based on population established by the National Board of Fire Underwriters, are as follows:

a) For populations of 200,00 or less, $Q = 1020 \sqrt{P} (1 - 0.01\sqrt{P})$, where Q is the fire draft in gpm and P is the population in thousands.

b) For populations in excess of 200,00, Q = 12,000 gpm plus 2,000 to 8,000 gpm for a potential second fire.

Inasmuch as PAWC serves a population in excess of 1.6 million, the maximum fire flow of 12,000 gpm would apply. Also, in consideration of the population being well over 200,000, the maximum of the additional allowance to provide for a second fire was selected for a maximum fire flow of 20,000 gpm.

The foregoing requirements were published in Volume I, "Water and Wastewater Engineering," by Fair, Geyer & Okon, published in 1966 by John Wiley & Sons, Inc.

The required fire flow duration is ten hours.

PENNSYLVANIA AMERICAN WATER COMPANY

RESPONSES TO RATE STRUCTURE
AND COST OF SERVICE FILING REQUIREMENTS

RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three years has passed between a previous cost of service study and the historic test year date of the current filing. The cost of service study shall provide the necessary data to determine if the water rate structure is fair and equitable to all classifications of water users (including public and private fire protection customers) and reflects, as nearly as possible, the cost of providing the service. The study shall correspond to the test year proposed revenue requirements (future test year only, if used). Summaries of conclusions and all back-up calculations shall be made part of the submission of the cost of service study, and shall include the following:

h. Provide a breakdown of the number and size of private fire services according to the general water service class of customer.

RESPONSE

Please refer to Filing Requirement Section II, Question OR-10a.

PENNSYLVANIA AMERICAN WATER COMPANY

RESPONSES TO RATE STRUCTURE
AND COST OF SERVICE FILING REQUIREMENTS

RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three years has passed between a previous cost of service study and the historic test year date of the current filing. The cost of service study shall provide the necessary data to determine if the water rate structure is fair and equitable to all classifications of water users (including public and private fire protection customers) and reflects, as nearly as possible, the cost of providing the service. The study shall correspond to the test year proposed revenue requirements (future test year only, if used). Summaries of conclusions and all back-up calculations shall be made part of the submission of the cost of service study, and shall include the following:

i. Provide a calculation of the Company's base cost of water per unit of consumption.

RESPONSE

The calculation of the base cost of water per hundred gallons is as follows:

Base Cost of Water (See attached Functional Allocation)	$460,475,105
Pro Forma Water Consumption (Hundred Gallons)	445,466,846
Base Cost per Hundred Gallons	$1.0337

PENNSYLVANIA AMERICAN WATER COMPANY

RESPONSES TO RATE STRUCTURE
AND COST OF SERVICE FILING REQUIREMENTS

RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three years has passed between a previous cost of service study and the historic test year date of the current filing. The cost of service study shall provide the necessary data to determine if the water rate structure is fair and equitable to all classifications of water users (including public and private fire protection customers) and reflects, as nearly as possible, the cost of providing the service. The study shall correspond to the test year proposed revenue requirements (future test year only, if used). Summaries of conclusions and all back-up calculations shall be made part of the submission of the cost of service study, and shall include the following:

j. Provide a detailed cost analysis that supports the Company's customer charges, by meter size, showing all direct and indirect costs included.

RESPONSE

Please refer to the attached schedules for the year ended June 30, 2025.

PENNSYLVANIA AMERICAN WATER COMPANY - WATER OPERATIONS

CALCULATION OF THE 5/8-INCH CUSTOMER COSTS PER MONTH
INCLUDING THE UNRECOVERED PUBLIC FIRE COSTS

Cost Function	Cost of Service	Number of Units	Unit Cost Per Month
Meters	67,160,083	863,149 5/8 Equivalents	$ 6.48
Services	97,872,396	699,346 3/4 Equvalents	11.66
Billing/Collecting	69,527,644	8,369,058 Bills	8.31
Meter Reading	11,080,095	8,369,058 Bills	1.32
Subtotal	245,640,218		27.77
Unrecovered Public Fire	42,421,655	863,149 5/8 Equivalents	4.10
Total	288,061,873		$ 31.87

PENNSYLVANIA AMERICAN WATER COMPANY - WATER OPERATIONS

CALCULATION OF THE 5/8-INCH CUSTOMER COSTS PER MONTH
INCLUDING THE UNRECOVERED PUBLIC FIRE COSTS

Cost Function	Cost of Service*	Number of Units	Unit Cost Per Month
Meters	53,847,497	863,149 5/8 Equivalents	$ 5.20
Services	97,688,802	699,346 3/4 Equvalents	11.64
Billing/Collecting	38,814,397	8,369,058 Bills	4.64
Meter Reading	4,779,414	8,369,058 Bills	0.57
Subtotal	195,130,111		22.05
Unrecovered Public Fire	42,421,655	863,149 5/8 Equivalents	4.10
Total	237,551,766		$ 26.15

* Includes only direct customer costs as shown on the attached schedules.

PENNSYLVANIA AMERICAN WATER COMPANY - WATER OPERATIONS

ANALYSIS OF DIRECT CUSTOMER COSTS

Description	Meters	Services	Billing & Collecting	Meter Reading
Operation and Maintenance Expenses				
T&D Supervision - Operation	$ 417,102	$ 195,300	$ -	$ -
Miscellaneous Meter Expense	505,764	-	-	-
Services on Customer Premises	-	236,814	-	-
T&D Supervision - Maintenance	46,871	49,722	-	-
Services Maintenance	-	772,164	-	-
Meter Maintenance	727,879	-	-	-
Customer Accounting Expenses	1,612,067	-	14,680,457	2,865,490
Management Fees - Customer	-	-	22,646,598	-
Employee Pension and Benefits	1,258,575	752,092	943,179	715,213
Transportation Expense	259,185	172,233	588,187	114,809
Worker's Compensation	73,494	43,918	55,076	41,764
Advertising Expense	-	-	-	-
Office Rents	(55,604)	(81,031)	(61,254)	(9,174)
Other Rev. Billing and Collecting	(29,247)	(42,621)	(32,218)	(4,825)
Other Rev. Customer Related	-	-	(4,403,499)	-
Subtotal	4,816,086	2,098,591	34,416,526	3,723,277
Depreciation Expense				
Meters	24,090,494	-	-	-
Services	-	21,584,370	-	-
Office Buildings	113,744	75,585	258,129	50,384
Office Furniture & Equipment	49,260	32,734	111,788	21,820
Transportation Equipment	190,738	126,749	432,855	84,489
Subtotal	24,444,236	21,819,438	802,772	156,693
Taxes Other Than Income				
Payroll Taxes	526,641	314,707	394,666	299,275
Assessments	490,073	714,184	539,870	80,852
Subtotal	1,016,714	1,028,891	934,536	380,127
Rate Base				
Meters	224,249,153	-	-	-
Services	-	720,490,219	-	-
Office Land/Buildings	2,943,486	1,956,002	6,679,875	1,303,850
Office Furniture and Equipment	5,826,776	3,872,000	13,223,140	2,581,036
Transportation Equipment	2,967,552	1,971,993	6,734,489	1,314,510
Subtotal	235,986,967	728,290,214	26,637,504	5,199,396
Return and Income Taxes	23,570,461	72,741,882	2,660,563	519,317
Total Direct Customer Costs	$ 53,847,497	$ 97,688,802	$ 38,814,397	$ 4,779,414

PENNSYLVANIA AMERICAN WATER COMPANY

RESPONSES TO RATE STRUCTURE
AND COST OF SERVICE FILING REQUIREMENTS

RS2. Provide a listing of negotiated special rate contracts which includes a comparison of revenues under special rate contracts and under tariff rates. Provide the cost of service treatment of any deficiency in revenues resulting from the negotiated special rate contracts.

RESPONSE

See attached confidential schedule for the following customers.

Industrial
- Demand Base Industrial Service 1
- Demand Base Industrial Service 2
- Demand Base Industrial Service 3

Other Water Utilities
- Demand Base Resale Service 1
- Demand Base Resale Service 2
- Demand Base Resale Service 3
- Demand Base Resale Service 4
- Demand Base Resale Service 5
- Demand Base Resale Service 6
- Demand Base Resale Service 7

PENNSYLVANIA-AMERICAN WATER COMPANY - WATER OPERATIONS

APPLICATION OF CONTRACT RATES AND PROPOSED RATES TO CONSUMPTION ANALYSIS

Rate Block 100 Gallons	Number Of Bills	Total Consumption	2027 Present Rate	2027 Present Revenue	2027 Proposed Rate	2027 Proposed Revenue
(1)	(2)	(3)	(4)	(5)	(6)	(7)
DEMAND BASE INDUSTRIAL SERVICE 1						
TARIFF RATES						
Customer Charge						
2	48					
8	48					
First Block (First 160)						
Second Block (Next 5,840)						
Third Block (Over 6,000)						
Total	96					
CONTRACT RATES						
Monthly Demand Charge	12					
All Usage						
Total Contract Rates						
Tariff Less Contract Revenues						
DEMAND BASE INDUSTRIAL SERVICE 2						
TARIFF RATES						
Customer Charge						
1	-					
2	120					
4	12					
6	12					
8	12					
10	24					
First Block (First 160)						
Second Block (Next 5,840)						
Third Block (Over 6,000)						
Total	180					
CONTRACT RATES						
Monthly Demand Charge	-					
All Usage						
Total						
Tariff Less Contract Revenues						
DEMAND BASE INDUSTRIAL SERVICE 3						
TARIFF RATES						
Customer Charge						
5/8	12					
1 1/2	-					
2	12					
6	48					
8	12					
First Block (First 160)						
Second Block (Next 5,840)						
Third Block (Over 6,000)						
Total	84					
CONTRACT RATES						
Monthly Demand Charge	-					
All Usage						
Total						
Tariff Less Contract Revenues						

Redacted - Refer to Confidential Volume 6e

Redacted - Refer to Confidential Volume 6e

Redacted - Refer to Confidential Volume 6e

PENNSYLVANIA-AMERICAN WATER COMPANY - WATER OPERATIONS

APPLICATION OF CONTRACT RATES AND PROPOSED RATES TO CONSUMPTION ANALYSIS

Rate Block 100 Gallons (1)	Number Of Bills (2)	Total Consumption (3)	2027 Present Rate (4)	2027 Present Revenue (5)	2027 Proposed Rate (6)	2027 Proposed Revenue (7)
		DEMAND BASE RESALE SERVICE 1				
TARIFF RATES						
Customer Charge						
6	12					
All Usage						
Total	12					
CONTRACT RATES						
Monthly Demand Charge 1	12					
Commodity Charge						
Total	12					
Tariff Less Contract Revenues						
		DEMAND BASE RESALE SERVICE 2				
TARIFF RATES						
Customer Charge						
4	12					
6	12					
8	12					
All Usage						
Total	36					
CONTRACT RATES						
Monthly Demand Charge	-					
Commodity Charge						
Total						
Tariff Less Contract Revenues						
		DEMAND BASE RESALE SERVICE 3				
TARIFF RATES						
Customer Charge						
4	12					
All Usage						
Total	12					
CONTRACT RATES						
Monthly Demand Charge	-					
Commodity Charge						
Total						
Tariff Less Contract Revenues						
		DEMAND BASE RESALE SERVICE 4				
TARIFF RATES						
Customer Charge						
4	12					
First Block						
Total	12					
CONTRACT RATES						
Monthly Demand Charge	-					
Commodity Charge						
Total						
Tariff Less Contract Revenues						

Redacted - Refer to Confidential Volume 6e

PENNSYLVANIA-AMERICAN WATER COMPANY - WATER OPERATIONS

APPLICATION OF CONTRACT RATES AND PROPOSED RATES TO CONSUMPTION ANALYSIS

Rate Block 100 Gallons (1)	Number Of Bills (2)	Total Consumption (3)	2027 Present Rate (4)	2027 Present Revenue (5)	2027 Proposed Rate (6)	2027 Proposed Revenue (7)
		DEMAND BASE RESALE SERVICE 5				
TARIFF RATES						
Customer Charge						
4	12					
First Block						
Total	12					
CONTRACT RATES						
Monthly Demand Charge	12					
Commodity Charge						
Total	12					
Tariff Less Contract Revenues						
		DEMAND BASE RESALE SERVICE 6				
TARIFF RATES						
Customer Charge						
6	12					
First Block						
Total	12					
CONTRACT RATES						
Monthly Demand Charge	-					
Commodity Charge						
Total						
Tariff Less Contract Revenues						
		DEMAND BASE RESALE SERVICE 7				
TARIFF RATES						
Customer Charge						
8	12					
First Block						
Total	12					
CONTRACT RATES						
Monthly Demand Charge	-					
Commodity Charge						
Total	$ -					
Tariff Less Contract Revenues						
Total Industrial Contract - Zone 1						
Total OWU Contract - Zone 1						

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VOLUME 17

PENNSYLVANIA-AMERICAN WATER COMPANY

2025 GENERAL BASE RATE CASE
R-2025-3057983 (WATER)
R-2025-3058051 (WASTEWATER)

EXHIBITS NO. 12-B, 12-C, 12-D, 12-E,
WASTEWATER SSS GENERAL OPERATIONS, WASTEWATER CSS OPERATIONS,
BASA WASTEWATER OPERATIONS,
ELIZABETH BOROUGH WW CSS OPERATIONS
COST OF SERVICE AS OF JUNE 30, 2027

EXHIBIT NO. 12-B -
WASTEWATER SSS GENERAL OPERATIONS
COST OF SERVICE
AS OF JUNE 30, 2027

Exhibit 12-B
Witness: G. Herbert

PENNSYLVANIA AMERICAN WATER COMPANY

Mechanicsburg, Pennsylvania

SANITARY SEWER SYSTEM OPERATIONS

WASTEWATER COST OF SERVICE

ALLOCATION STUDY

AS OF JUNE 30, 2027

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Mechanicsburg, Pennsylvania

Gannett Fleming
Valuation and Rate Consultants, LLC

300 Sterling Parkway, Suite 200
Mechanicsburg, PA 17050
717.763.7211

November 6, 2025

Pennsylvania American Water Company
852 Wesley Drive
Mechanicsburg, PA 17055

Attention Ashley E. Everette
VP, Rates & Regulatory

Pursuant to your request, we have conducted a cost of service allocation study based on pro forma revenue requirements estimated for the test year ended June 30, 2027.

The attached report presents the results of the allocation study, as well as supporting schedules which set forth the detailed cost allocation calculations. Schedule A presents a comparison of the cost of service by customer classification with the pro forma revenues produced by each classification under present and proposed rates.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC



GREGORY R. HERBERT
Assistant Project Manager, Rate Studies

GRH:mle

084761.200

CONTENTS

Page

PART I. INTRODUCTION

Plan of Report 2
Basis of Study 2

PART II. COST OF SERVICE BY CUSTOMER CLASSIFICATION

Schedule A. Comparison of Pro Forma Cost of Service with Revenues Under Present and Proposed Rates for the Twelve Months Ended June 30, 2027 5
Schedule B. Development of Rate of Return by Customer Classification Under Present Rates 6
Schedule C. Development of Rate of Return by Customer Classification Under Proposed Rates 7
Schedule D. Allocation of Cost of Service to Customer Classifications for the Twelve Months ended June 30, 2027 8
Schedule E. Factors for Allocating Cost of Service to Customer Classifications 13

APPENDIX

Responses to Rate Structure and Cost of Service Filing Requirements A-1

PART I. INTRODUCTION

PENNSYLVANIA AMERICAN WATER COMPANY

WASTEWATER SANITARY SEWER SYSTEM
GENERAL OPERATIONS

COST OF SERVICE ALLOCATION STUDY AS OF
JUNE 30, 2027

PART I. INTRODUCTION

PLAN OF REPORT

The report sets forth the results of the cost of service allocation study for the Sanitary Sewer System General ("SSS") Operations based on pro forma costs as of June 30, 2027, for Pennsylvania-American Water Company. Part I, Introduction, contains statements with respect to the basis of the study, the procedures employed, and a summary of the results of the study. Schedule A summarizes the cost allocation for the SSS Operations and total revenues under present and proposed rates. Part II, Cost of Service by Customer Classification, presents detailed schedules of the allocation of costs to customer classifications, as well as the basis for the allocations.

BASIS OF STUDY

The method used for the allocation of wastewater cost of service incorporates the functional cost allocation methodology described in the text “Financing and Charges for Wastewater Systems,” Manual of Practice No. 27, published by the Water Environment Federation. This method is recognized for allocating the cost of providing wastewater service to customer classifications in proportion to the classifications' use of the commodity, facilities, and services. It is generally accepted as a sound method for allocating the cost of wastewater service. Under the functional cost method, costs are assigned to cost components using

predominant operational purposes as cost-causative factors.

Each element of the cost of service is allocated to customer classifications according to the functional categories. The cost functions are flow, infiltration and inflow (I&I), customer facilities and customer accounting. The functional costs are allocated to customer classifications based on the amount of flow contributed to the system, the amount of I&I allocated to each class, and the number and relative size of customers.

The results for the allocation of SSS Operations cost of service are summarized on Schedule A, column 2. The cost allocation results can be compared with revenues under present and proposed rates in columns 4 and 6 of Schedule A. The proposed increase and percentage increase in revenues are shown in columns 8 and 9.

The cost of service by customer classification is developed in Schedule D. The allocation factors referenced in column 2 are applied to the costs by account in column 3. The allocation factors are set forth in Schedule E.

PART II. COST OF SERVICE BY CUSTOMER CLASSIFICATION

PENNSYLVANIA AMERICAN WATER COMPANY
WASTEWATER SANITARY SEWER SYSTEM GENERAL OPERATIONS
COMPARISON OF COST OF SERVICE WITH REVENUES UNDER PRESENT AND PROPOSED RATES
FOR THE TWELVE MONTHS ENDED JUNE 30, 2027

Customer Classification	Cost of Service Amount (Schedule B)	Cost of Service Percent	Revenues, Present Rates Amount	Revenues, Present Rates Percent	Revenues, Proposed Rates Amount	Revenues, Proposed Rates Percent	Proposed Increase Amount	Proposed Increase Percent Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Residential	$ 62,014,545	55.0%	$ 65,456,033	62.0%	$ 70,995,692	62.9%	$ 5,539,659	8.5%
Non-Residential	24,870,044	22.0%	26,850,552	25.4%	28,687,570	25.4%	1,837,018	6.8%
Large Industrial	864,411	0.8%	792,869	0.8%	785,330	0.7%	(7,539)	-1.0%
Bulk Users/VA Hospital	2,252,532	2.0%	2,558,799	2.4%	2,570,596	2.3%	11,797	0.5%
Bulk Users - Contract	22,817,919	20.2%	9,874,150	9.4%	9,780,259	8.7%	(93,891)	-1.0%
Total Sales	112,819,450	100.0%	105,532,403	100.0%	112,819,447	100.0%	7,287,044	6.9%
Other Revenues	2,166,167		2,123,571		2,166,167		42,595	2.0%
IPP Surcharge	906,000		906,000		906,000		0	
COS Recovered from Water Rates	12,710,621		-		12,710,621		12,710,621	
Total	$ 128,602,237		$ 108,561,974		$ 128,602,234		$ 20,040,260	18.5%

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SANITARY SEWER SYSTEM GENERAL OPERATIONS
DEVELOPMENT OF RATE OF RETURN BY CUSTOMER CLASSIFICATION
UNDER PRESENT RATES

ITEM	COST OF SERVICE	RESIDENTIAL	NON-RESIDENTIAL	LARGE INDUSTRIAL	BULK USERS/ VA HOSP	BULK USERS CONTRACT
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1. REVENUES FROM SALES	105,532,403	65,456,033	26,850,552	792,869	2,558,799	9,874,150
2. OTHER REVENUES	3,029,571	1,910,003	790,395	28,950	25,531	274,692
3. TOTAL OPERATING REVENUES	108,561,974	67,366,036	27,640,947	821,819	2,584,330	10,148,842
4. LESS: OPERATING EXPENSES (RECOVERED FROM WATER)	60,465,137	33,239,127	13,209,628	472,359	1,212,098	12,331,925
5. RETURN AND INCOME TAXES	48,096,837	34,126,910	14,431,320	349,460	1,372,231	(2,183,083)
6. LESS: TAXABLE EXCLUSIONS - ALLOCATED ON RATE BASE	13,949,209	8,100,454	3,298,926	112,569	219,555	2,217,706
7. TAXABLE INCOME	34,147,628	26,026,456	11,132,394	236,891	1,152,676	(4,400,789)
8. LESS: INCOME TAXES (TAX. INC.)	11,310,616	8,620,664	3,687,349	78,465	381,797	(1,457,660)
9. NET RETURN (Line 5 - Line 8)	36,786,221	25,506,245	10,743,970	270,995	990,434	(725,423)
10. ORIGINAL COSTS MEASURE OF VALUE	661,192,897	383,961,745	156,369,171	5,335,757	10,406,906	105,119,318
11. RATE OF RETURN, PERCENT	5.56	6.64	6.87	5.08	9.52	(0.69)
12. RELATIVE RATE OF RETURN	1.00	1.19	1.23	0.91	1.71	(0.12)

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SANITARY SEWER SYSTEM GENERAL OPERATIONS
DEVELOPMENT OF RATE OF RETURN BY CUSTOMER CLASSIFICATION
UNDER PROPOSED RATES

ITEM	COST OF SERVICE	RESIDENTIAL	NON-RESIDENTIAL	LARGE INDUSTRIAL	BULK USERS/ VA HOSP	BULK USERS CONTRACT
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1. REVENUES FROM SALES	112,819,447	70,995,692	28,687,570	785,330	2,570,596	9,780,259
2. OTHER REVENUES	3,072,167	1,940,731	801,978	29,236	25,531	274,692
3. TOTAL OPERATING REVENUES	115,891,614	72,936,423	29,489,548	814,566	2,596,127	10,054,951
4. LESS: OPERATING EXPENSES (RECOVERED FROM WATER)	48,121,234	24,591,134	9,647,394	346,947	1,211,928	12,323,831
5. RETURN AND INCOME TAXES	67,770,380	48,345,289	19,842,154	467,619	1,384,199	(2,268,879)
6. LESS: TAXABLE EXCLUSIONS - ALLOCATED ON RATE BASE	13,951,170	8,103,478	3,298,820	112,543	219,474	2,216,855
7. TAXABLE INCOME	53,819,210	40,241,810	16,543,334	355,075	1,164,725	(4,485,734)
8. LESS: INCOME TAXES (TAX. INC.)	16,527,933	12,358,300	5,080,474	109,044	357,688	(1,377,573)
9. NET RETURN (Line 5 - Line 8)	51,242,447	35,986,989	14,761,680	358,575	1,026,510	(891,306)
10. ORIGINAL COSTS MEASURE OF VALUE	661,192,897	384,051,109	156,342,185	5,333,803	10,401,601	105,064,199
11. RATE OF RETURN, PERCENT	7.75	9.37	9.44	6.72	9.87	(0.85)
12. RELATIVE RATE OF RETURN	1.00	1.21	1.22	0.87	1.27	(0.11)

PENNSYLVANIA AMERICAN WATER COMPANY

WASTEWATER SANITARY SEWER SYSTEM GENERAL OPERATIONS

COST OF SERVICE FOR THE TWELVE MONTHS ENDING JUNE 30, 2027 ALLOCATED TO CUSTOMER CLASSES

Account		Factor Ref.	Cost of Service	Residential	Non-Residential	Large Industrial	Bulk/VA Hospital	Bulk - Contract
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
OPERATION AND MAINTENANCE EXPENSES								
	SEWAGE TREATMENT							
601.3	Salary and Wages	1	$ 3,528,165	$ 1,597,274	$ 731,191	$ 30,565	$ 99,421	$ 1,069,713
601.4	Salary and Wages	1	272,827	123,515	56,542	2,364	7,688	82,719
604.3	Employee Benefits	1	-	-	-	-	-	-
615.3	Purchased Power	1	3,568,647	1,615,602	739,581	30,916	100,562	1,081,986
618.3	Chemicals	1	1,634,437	739,944	338,727	14,160	46,057	495,549
620.3	Materials and Supplies - Operation	1	550,512	249,228	114,090	4,769	15,513	166,911
631.3	Contractual Services - Engineering	1	29,466	13,340	6,107	255	830	8,934
635.3	Contract Services Test	1	369,742	167,390	76,627	3,203	10,419	112,103
636.3	Contract Services - Operation	1	1,541,859	698,032	319,541	13,357	43,449	467,480
641.3-642.3	Rental of Buildings and Equipment	1	-	-	-	-	-	-
650.3	Transportation	1	5,734	2,596	1,188	50	162	1,739
620.4	Materials and Supplies - Maintenance	1	159,345	72,139	33,023	1,380	4,490	48,312
631.4-636.4	Contract Sevices - Maintenance	1	247,425	112,014	51,277	2,144	6,972	75,017
650.4	Transportation	1	23	10	5	0	1	7
675.4	Misc. Operating Expense - Waste Disposal	1	4,008,056	1,814,531	830,646	34,723	112,945	1,215,212
675.3-4	Misc. Operating Expense	1	999,813	452,636	207,205	8,662	28,174	303,136
	TOTAL SEWAGE TREATMENT EXPENSE		$ 16,916,052	$ 7,658,252	$ 3,505,752	$ 146,548	$ 476,684	$ 5,128,817

PENNSYLVANIA AMERICAN WATER COMPANY

WASTEWATER SANITARY SEWER SYSTEM GENERAL OPERATIONS

COST OF SERVICE FOR THE TWELVE MONTHS ENDING JUNE 30, 2027 ALLOCATED TO CUSTOMER CLASSES

Account (1)		Factor Ref. (2)	Cost of Service (3)	Residential (4)	Non-Residential (5)	Large Industrial (6)	Bulk/VA Hospital (7)	Bulk - Contract (8)
	COLLECTION							
601.1	Salary and Wages	2	$ -	$ -	$ -	$ -	$ -	$ -
601.5	Salary and Wages	2	445,162	312,112	121,940	3,773	7,338	-
601.6	Salary and Wages	2	351,213	246,242	96,205	2,977	5,789	-
615.5	Purchased Power	2	115,542	81,009	31,650	979	1,905	-
615.1	Purchased Power	2	-	-	-	-	-	-
620.5	Materials and Supplies	2	48,356	33,903	13,246	410	797	-
636.5	Contract Services	2	131,760	92,379	36,092	1,117	2,172	-
641.5-642.5	Rental of Buildings and Equipment	2	30,713	21,533	8,413	260	506	-
675.1	Miscellaneous Operating Expense	2	-	-	-	-	-	-
675.5	Miscellaneous Operating Expense	3	776	358	164	7	7	240
	TOTAL COLLECTION EXPENSE OPERATION		1,123,522	787,537	307,708	9,522	18,514	240
620.6	Materials and Supplies	2	$ 198,745	$ 139,344	$ 54,441	$ 1,684	$ 3,276	$ -
636.6	Contract Services	2	322,006	225,765	88,204	2,729	5,308	-
650.6	Transportation	2	1,126	789	308	10	19	-
675.6	Miscellaneous Maintenance Expense	2	-	-	-	-	-	-
675.5&6	Miscellaneous Operating Expense	2	459,691	322,298	125,919	3,896	7,577	-
	TOTAL T & D EXPENSE - MAINTENANCE		$ 981,568	$ 688,197	$ 268,873	$ 8,319	$ 16,180	$ -
	TOTAL COLLECTION EXPENSE		$ 2,105,090	$ 1,475,734	$ 576,581	$ 17,841	$ 34,694	$ 240
	CUSTOMER ACCOUNTS							
601.7	Salary and Wages	5	$ 395	$ 354	$ 40	$ 0	$ 1	$ 0
641.7	Rental of Building	5	1,376	1,232	140	0	3	0
670.7	Bad Debts	5	1,426,396	1,277,147	145,442	49	3,588	170
675.7	Miscellaneous Expense	5	184,145	164,877	18,776	6	463	22
	TOTAL CUSTOMER ACCOUNTING EXPENSE		$ 1,612,312	$ 1,443,610	$ 164,399	$ 55	$ 4,056	$ 192

PENNSYLVANIA AMERICAN WATER COMPANY

WASTEWATER SANITARY SEWER SYSTEM GENERAL OPERATIONS

COST OF SERVICE FOR THE TWELVE MONTHS ENDING JUNE 30, 2027 ALLOCATED TO CUSTOMER CLASSES

Account		Factor Ref.	Cost of Service	Residential	Non-Residential	Large Industrial	Bulk/VA Hospital	Bulk - Contract
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
	ADMINISTRATIVE AND GENERAL EXPENSES							
601.8	Salaries and Wages	10	$ 1,316,385	$ 736,561	$ 268,490	$ 9,741	$ 29,568	$ 272,026
603.8	Salaries of Officiers	10	-	-	-	-	-	-
604.8	Employee Pension & Benefits	6	1,769,203	902,246	381,236	14,784	44,814	426,123
615.8	Purchased Power	10	139,205	77,890	28,392	1,030	3,127	28,766
620.8	Materials and Supplies	10	(17,370)	(9,719)	(3,543)	(129)	(390)	(3,589)
631.8	Contractual Services	10	-	-	-	-	-	-
632.8	Contractual Services - Legal	10	22,632	12,663	4,616	167	508	4,677
634.8	Contractual Services - Management							
	Customer Related	5	741,663	664,060	75,624	25	1,866	88
	Employee Related	6	246,644	125,782	53,148	2,061	6,248	59,406
	Lab Testing	1	71,524	32,381	14,823	620	2,016	21,686
	Other	10	1,345,295	752,737	274,386	9,955	30,217	278,000
636.8	Contractual Services	10	5,599	3,133	1,142	41	126	1,157
641.8	Rental of Building	10	26,862	15,030	5,479	199	603	5,551
642.8	Rental of Equipment	10	-	-	-	-	-	-
650.8	Transportation	10	161,147	90,167	32,868	1,192	3,620	33,300
656.8	Insurance Vehicles	10	33,457	18,721	6,824	248	751	6,914
657.8	Insurance	10	1,638,644	916,875	334,218	12,125	36,806	338,620
658.8	Advertising	10	89,789	50,240	18,313	664	2,017	18,554
659.8	Workers Compensation	6	625,552	319,015	134,797	5,227	15,845	150,668
666.8	Amortization of Rate Case	9	103,192	58,510	23,480	818	1,830	18,554
675.8	Miscellaneous Expense	10	641,801	359,109	130,902	4,749	14,416	132,626
	TOTAL A & G EXPENSE		$ 8,961,224	$ 5,125,399	$ 1,785,194	$ 63,518	$ 193,987	$ 1,793,127
	Total Operation & Maintenance Expenses		$ 29,594,679	$ 15,702,994	$ 6,031,926	$ 227,962	$ 709,420	$ 6,922,376

PENNSYLVANIA AMERICAN WATER COMPANY

WASTEWATER SANITARY SEWER SYSTEM GENERAL OPERATIONS

COST OF SERVICE FOR THE TWELVE MONTHS ENDING JUNE 30, 2027 ALLOCATED TO CUSTOMER CLASSES

Account (1)		Factor Ref. (2)	Cost of Service (3)	Residential (4)	Non-Residential (5)	Large Industrial (6)	Bulk/VA Hospital (7)	Bulk - Contract (8)
	DEPRECIATION EXPENSE							
354.20	Structures and Improvements - Collection	2	$ 405,392	$ 284,228	$ 111,046	$ 3,436	$ 6,682	$ -
354.30	Structures and Improvements -Pumping	2	679,719	476,564	186,190	5,761	11,204	-
354.40	Structures and Improvements - Treatment	3	6,986,889	3,225,037	1,476,340	61,714	63,954	2,159,844
354.40	Structures and Improvements - Treatment - Bulk	DA	113,744				113,744	-
354.70	Structures and Improvements - General	2	270,597	189,721	74,122	2,293	4,460	-
355.00	Power Generation Equipment	2	165,407	115,970	45,309	1,402	2,727	-
360.10	Force Mains	3	1,274,021	588,068	269,202	11,253	11,662	393,836
361.10	Gravity Mains	3A	4,634,487	3,286,241	1,283,908	39,724	24,615	-
361.10	Gravity Mains - Bulk	DA	25,631				25,631	-
361.20	Manholes	3A	1,944,025	1,378,477	538,560	16,663	10,325	-
361.20	Manholes - Bulk	DA	194				194	-
363.00	Service Laterals	4	2,842,943	2,194,247	624,706	2,086	14,603	7,301
364.00	Flow Measuring Devices	2	32,108	22,512	8,795	272	529	-
365.00	Flow Measuring Devices - Installations	2	13	9	4	0	0	-
370.00	Receiving Wells	2	16,137	11,314	4,420	137	266	-
371.00	Pumping Equipment	2	944,593	662,273	258,744	8,006	15,570	-
380.00	Treatment Equipment	3	6,372,189	2,941,301	1,346,453	56,285	58,328	1,969,823
380.00	Treatment Equipment - Bulk	DA	48,999				48,999	-
381.00	Plant Sewers	1	149,566	67,712	30,997	1,296	4,215	45,347
382.00	Outfall Sewers	1	13,394	6,064	2,776	116	377	4,061
389.00	Other Plant and Misc. Equip. - Intangible	10	136,280	76,253	27,796	1,008	3,061	28,162
390.00	Office Furniture and Equipment	10	191,895	107,372	39,139	1,420	4,310	39,654
391.00	Transportation Equipment	10	351,550	196,704	71,702	2,601	7,896	72,646
392.00	Stores Equipment	10	4,409	2,467	899	33	99	911
393.00	Tools, Shop and Garage Equipment	10	107,129	59,942	21,850	793	2,406	22,138
394.00	Laboratory Equipment	1	94,291	42,688	19,541	817	2,657	28,588
395.00	Power Operated Equipment	10	12,423	6,951	2,534	92	279	2,567
396.00	Communication Equipment	10	306,890	171,715	62,593	2,271	6,893	63,418
397.00	Miscellaneous Equipment	10	115,360	64,548	23,529	854	2,591	23,839
398.00	Miscellaneous Equipment	10	98,366	55,039	20,063	728	2,209	20,327
	Total Depreciation Expense		$ 28,338,641	$ 16,233,414	$ 6,551,216	$ 221,059	$ 450,489	$ 4,882,462

PENNSYLVANIA AMERICAN WATER COMPANY
WASTEWATER SANITARY SEWER SYSTEM GENERAL OPERATIONS
COST OF SERVICE FOR THE TWELVE MONTHS ENDING JUNE 30, 2027 ALLOCATED TO CUSTOMER CLASSES

Account		Factor Ref.	Cost of Service	Residential	Non-Residential	Large Industrial	Bulk/VA Hospital	Bulk - Contract
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Amortization Expense	8	$ 259,515	$ 150,738	$ 61,364	$ 2,093	$ 4,083	$ 41,237
	Amortization Expense - AMP Program	DA	$ (4,346)	$ (4,346)				
	Taxes Other Than Income							
685100	Utility Reg Assessment Fee	9	$ 922,792	$ 523,222	$ 209,968	$ 7,311	$ 16,368	$ 165,923
685200	Property Taxes	8	1,251,643	727,012	295,957	10,097	19,690	198,887
685320	Payroll Taxes	6	468,931	239,142	101,047	3,918	11,878	112,945
	Total Taxes, Other Than Income		$ 2,643,366	$ 1,489,376	$ 606,973	$ 21,326	$ 47,936	$ 477,755
	Total Operating Expense		$ 60,831,854	$ 33,572,176	$ 13,251,478	$ 472,441	$ 1,211,928	$ 12,323,831
4091	**Income Taxes**	8	$ 16,527,933	$ 9,600,180	$ 3,908,108	$ 133,330	$ 260,010	$ 2,626,305
	Utility Income Available for Return	8	$ 51,242,450	$ 29,763,961	$ 12,116,519	$ 413,370	$ 806,124	$ 8,142,476
	Total Cost of Service		$ 128,602,237	$ 72,936,317	$ 29,276,106	$ 1,019,141	$ 2,278,062	$ 23,092,611
	Less: Other Revenues	9A	$ 2,166,167	$ 1,530,565	$ 614,215	$ 21,387	$ -	$ -
	Less: IPP Surcharge	1	906,000	410,165	187,763	7,849	25,531	274,692
	Less: Cost of Service Recovered from Water Rates	9A	12,710,621	8,981,042	3,604,084	125,494	-	-
	Total Cost of Service Related to Sales of Wastewater Services		$ 112,819,450	$ 62,014,545	$ 24,870,044	$ 864,411	$ 2,252,532	$ 22,817,919

PENNSYLVANIA AMERICAN WATER COMPANY
WASTEWATER SANITARY SEWER SYSTEM GENERAL OPERATIONS
FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 1. ALLOCATION OF COSTS ASSOCIATED WITH WASTEWATER TREATMENT

Factors are based on the pro forma test year average daily consumption for each customer classification with adjustments. The detail regarding calculation of adjusted flows can be found on the following page.

Classification	Total Adjusted Average Daily Customer Flow 100 gallons (a)	I&I Gallons Per Day 100 gallons (b)	Total I&I And Average Flow	Allocation Factor	
(1)	(2)	(3)	(4)=(2)+(3)	(7)	
Residential	50,253	46,221	96,474	0.4527	0.6497
Non-Residential	27,491	16,672	44,163	0.2072	0.2974
Large Industrial	1,433	413	1,846	0.0087	0.0124
Bulk Users/VA Hospital	5,336	669 (c)	6,005	0.0282	0.0404
Bulk Users - Contract	57,412	7,198 (c)	64,610	0.3032	
Total	141,925	71,174	213,099	1.0000	

(a) Customer Flow.
(b) Allocation based on Factor 1A for Residential, Non-Residential and Large Industrial.
(c) Equal to 25% of total I&I portion.

FACTOR 1A. ALLOCATION OF INFILTRATION AND INFLOW BY CUSTOMER CLASS.

Factors are based on a 1/3-2/3 weighting of flow and number of customers, as follows:

Customer Classification	Total Adjusted Average Daily Flow 100 gallons	Average Daily Flow		Number of Service Equivalents	Number of Customers		Allocation Factor
		Factor	Weight		Factor	Weight	
(1)	(2)	(3)	(4)=(3) x 0.3333	(5)	(6)	(7)=(6) x 0.6667	(8)=(4)+(7)
Residential	50,253	0.6347	0.2115	52,591	0.7778	0.5186	0.7301
Non-Residential	27,491	0.3472	0.1157	14,973	0.2214	0.1476	0.2634
Large Industrial	1,433	0.0181	0.0060	50	0.0007	0.0005	0.0065
Total	79,177	1.0000	0.3333	67,614	1.0000	0.6667	1.0000

PENNSYLVANIA AMERICAN WATER COMPANY
WASTEWATER SANITARY SEWER SYSTEM GENERAL OPERATIONS
FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 2. ALLOCATION OF COSTS ASSOCIATED WITH THE COLLECTION SYSTEM

Factors are based on peak daily flow for each customer classification.

Customer Classification	Ave. Flow Consumption, 100 gpd	Peak I&I Flow 100 gallons (a)	Total Peak I&I And Average	Allocation Factor
(1)	(2)	(3)	(4)=(2)+(3)	(5)
Residential	50,253	262,072	312,325	0.7011
Non-Residential	27,491	94,532	122,023	0.2739
Large Industrial	1,433	2,342	3,775	0.0085
Bulk Users/VA Hospital	5,336	2,007 (b)	7,343	0.0165
Bulk Users - Contract	0	0	-	0.0000
Total	84,513	360,953	445,466	1.0000

(a) Allocation based on Factor 1A.
(b) Equal to 25% of total I&I percentage.

PENNSYLVANIA AMERICAN WATER COMPANY
WASTEWATER SANITARY SEWER SYSTEM GENERAL OPERATIONS
FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 3. ALLOCATION OF CAPITAL COSTS ASSOCIATED WITH PROJECTED AVERAGE DAILY FLOW INCLUDING INFILTRATION AND INFLOW EXCLUDING COATESVILLE BULK USERS

Factors are based on the projected average daily consumption for each customer classification.

Classification	Total Average Daily Flow 100 gallons	Direct I&I Gallons Per Day 100 gallons (a)	Total Direct I&I And Average	Allocation Factor
(1)	(2)	(3)	(4)=(2)+(3)	(7)
Residential	50,253	46,221	96,474	0.4616
Non-Residential	27,491	16,672	44,163	0.2113
Large Industrial	1,433	413	1,846	0.0088
Bulk Users Excl. Coatesville	1,700	213	1,913	0.0092
Bulk Users - Contract	57,412	7,198	64,610	0.3091
Total	138,289	70,718	209,007	1.0000

(a) Allocation based on Factor 1A.
(b) Allocated based on Column 4

FACTOR 3A. ALLOCATION OF CAPITAL COSTS ASSOCIATED WITH PROJECTED MAXIMUM DAILY FLOW INCLUDING INFILTRATION AND INFLOW EXCLUDING COATESVILLE BULK USERS

Factors are based on the projected average daily consumption for each customer classification.

Classification	Ave. Flow Consumption, 100 gpd	Direct I&I Peak I&I Flow 100 gallons (a)	Total Peak I&I And Average	Allocation Factor
(1)	(2)	(3)	(4)=(2)+(3)	(7)
Residential	50,253	262,072	312,325	0.7091
Non-Residential	27,491	94,532	122,023	0.2770
Large Industrial	1,433	2,342	3,775	0.0086
Bulk Users Excl. Coatesville	1,700	639	2,339	0.0053
Bulk Users - Contract	-	-	-	-
Total	80,877	359,586	440,463	1.0000

(a) Allocation based on Factor 1A.
(b) Allocated based on Column 4

PENNSYLVANIA AMERICAN WATER COMPANY
WASTEWATER SANITARY SEWER SYSTEM GENERAL OPERATIONS

FACTOR 1. ALLOCATION OF COSTS ASSOCIATED WITH AVERAGE DAILY FLOW INCLUDING INFILTRATION AND INFLOW (CONT.)

Classification	Annual Flow 100 gallons	Average Daily Flow 100 gallons	Average Daily Unmetered Flow 100 gallons	Total Average Daily Flow 100 gallons	Water Sales Adjustment Per I&I Study	Average Daily Adjusted Water sales 100 gallons
(1)	(2)	(3)=(2)/365	(4)	(3)+(4)=(5)	(6)	(7)
Residential	19,192,786	52,583	4,523	57,106	0.8800	50,253
Non-Residential	10,291,740	28,197	3,044	31,240	0.8800	27,491
Large Industrial	523,226	1,433		1,433	1.0000	1,433
Bulk Users						
Bulk Users/VA Hospital	1,327,312	3,636		3,636	1.0000	3,636
Bulk User - Other	704,950	1,931		1,931	0.8800	1,700
Bulk User - Contract	23,813,068	65,241		65,241	0.8800	57,412
Total Bulk Users	25,845,330	70,809		70,809		62,748
Total	55,853,083	153,022	7,567	160,589		141,925

PENNSYLVANIA AMERICAN WATER COMPANY
WASTEWATER SANITARY SEWER SYSTEM GENERAL OPERATIONS
FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 4. ALLOCATION OF COSTS ASSOCIATED WITH CUSTOMER FACILITIES.

Factors are based on the estimated relative cost of customer facilities, as follows:

Customer Classification	Number of Customers	Service Equiv. Ratio (a)	Service Equivalents	Allocation Factor
(1)	(2)	(3)	(2)X(3)=(4)	(5)
Residential	52,591	1.0	52,591	0.7718
Non-Residential	5,989	2.5	14,973	0.2197
Large Industrial	2	25.0	50	0.0007
Bulk Customers/VA	14	25.0	350	0.0051
Bulk Users - Contract	7	25.0	175	0.0026
Total	58,604		68,139	1.0000

(a) Based on ratio by class for Coatesville service area.

FACTOR 5. ALLOCATION OF COSTS ASSOCIATED WITH BILLING AND COLLECTING.

Factors are based on the number of customers.

Customer Classification	Number of Customers	Allocation Factor
(1)	(2)	(3)
Residential	52,591	0.89537
Non-Residential	5,989	0.10196
Large Industrial	2	0.00003
Bulk Customers/VA	148	0.00252
Bulk Users - Contract	7	0.00012
Total	58,737	1.00000

PENNSYLVANIA AMERICAN WATER COMPANY
WASTEWATER SANITARY SEWER SYSTEM GENERAL OPERATIONS
FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 6. ALLOCATION OF LABOR RELATED TAXES AND BENEFITS.

Factors are based on the allocation of direct labor expense.

Customer Classification	Direct Labor Expense	Allocation Factor
(1)	(2)	(3)
Residential	$ 3,016,057	0.5100
Non-Residential	1,274,408	0.2155
Large Industrial	49,419	0.0084
Bulk Users/VA Hospital	149,806	0.0253
Bulk Users - Contract	1,424,458	0.2409
Total	$ 5,914,147	1.0000

FACTOR 7. ALLOCATION OF ORGANIZATION, FRANCHISES AND CONSENTS, MISCELLANEOUS INTANGIBLE PLANT AND OTHER RATE BASE ELEMENTS.

Factors are based on the allocation of the original cost less depreciation other than those items being allocated, as follows:

Customer Classification	Original Cost Less Depreciation	Allocation Factor
(1)	(2)	(3)
Residential	$ 423,797,162	0.5810
Non-Residential	172,552,958	0.2366
Large Industrial	5,884,966	0.0081
Bulk Users/VA Hospital	11,453,906	0.0157
Bulk Users - Contract	115,714,014	0.1586
Total	$ 729,403,006	1.0000

PENNSYLVANIA AMERICAN WATER COMPANY
WASTEWATER SANITARY SEWER SYSTEM GENERAL OPERATIONS
FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 8. ALLOCATION OF INCOME TAXES AND INCOME AVAILABLE FOR RETURN.

Factors are based on the allocation of the original cost measure of value rate base as shown on the following pages and summarized below.

Customer Classification	Original Cost Measure of Value	Allocation Factor
(1)	(2)	(3)
Residential	$ 384,051,109	0.5808
Non-Residential	156,342,185	0.2365
Large Industrial	5,333,803	0.0081
Bulk Users/VA Hospital	10,401,601	0.0157
Bulk Users - Contract	105,064,199	0.1589
Total	$ 661,192,897	1.0000

FACTOR 9. ALLOCATION OF REGULATORY COMMISSION EXPENSES, ASSESSMENTS AND OTHER WATER REVENUES.

The factors are based on the allocation of the total cost of service, excluding those items being allocated.

Customer Classification	Total Cost of Service	Allocation Factor
(1)	(2)	(3)
Residential	$ 71,481,182	0.5670
Non-Residential	28,685,337	0.2275
Large Industrial	998,822	0.0079
Bulk Users/VA Hospital	2,236,092	0.0177
Bulk Users - Contract	22,668,009	0.1798
Total	$ 126,069,441	1.0000

PENNSYLVANIA AMERICAN WATER COMPANY

WASTEWATER SANITARY SEWER SYSTEM GENERAL OPERATIONS

COST OF SERVICE FOR THE TWELVE MONTHS ENDING JUNE 30, 2027 ALLOCATED TO CUSTOMER CLASSES

Account		Factor Ref.	Cost of Service	Residential	Non-Residential	Large Industrial	Bulk/VA Hospital	Bulk - Contract
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
RATE BASE								
352.00	Franchises	7	$ 221,140	$ 128,486	$ 52,314	$ 1,784	$ 3,473	$ 35,082
353.20	Land and Land Rights - Collection	2	4,546,563	3,187,684	1,245,402	38,533	74,944	-
353.30	Land and Land Rights - Pumping	2	254,945	178,747	69,835	2,161	4,202	-
353.40	Land and Land Rights - Treatment	3	10,756,614	4,965,083	2,272,888	95,011	98,460	3,325,172
354.40	Land and Land Rights - Treatment - Bulk User	DA	180,167				180,167	-
354.20	Structures and Improvements - Collection	2	12,875,771	9,027,453	3,526,953	109,124	212,241	-
354.30	Structures and Improvements - Pumping	2	20,161,036	14,135,294	5,522,545	170,868	332,329	-
354.40	Structures and Improvements - Treatment	3	184,266,591	85,054,540	38,935,796	1,627,598	1,686,675	56,961,981
354.40	Structures and Improvements - Treatment - Bulk	DA	3,012,567				3,012,567	-
354.70	Structures and Improvements - General	2	5,729,623	4,017,150	1,569,468	48,559	94,446	-
355.00	Power Generation Equipment	2	3,166,672	2,220,215	867,420	26,838	52,199	-
360.10	Force Mains	3	53,623,780	24,751,888	11,330,782	473,651	490,842	16,576,617
361.10	Gravity Mains	3A	199,685,768	141,593,980	55,319,621	1,711,592	1,060,576	-
361.10	Gravity Mains - Bulk	DA	1,100,540				1,100,540	-
361.20	Manholes	3A	32,916,660	23,340,677	9,119,013	282,143	174,828	-
361.20	Manholes - Bulk	DA	2,608				2,608	-
363.00	Service Laterals	4	50,467,187	38,951,700	11,089,615	37,032	259,227	129,613
364.00	Flow Measuring Devices	2	174,259	122,176	47,733	1,477	2,872	-
365.00	Flow Measuring Devices - Installations	2	109	76	30	1	2	-
370.00	Receiving Wells	2	571,008	400,345	156,411	4,839	9,412	-
371.00	Pumping Equipment	2	15,252,010	10,693,480	4,177,856	129,263	251,410	-
380.00	Treatment Equipment	3	111,036,019	51,252,468	23,462,071	980,764	1,016,362	34,324,354
380.00	Treatment Equipment - Bulk	DA	885,079				885,079	-
381.00	Plant Sewers	1	4,476,876	2,026,776	927,806	38,784	126,156	1,357,354
382.00	Outfall Sewer Lines	1	339,592	153,740	70,378	2,942	9,569	102,962
389.00	Other Plant and Misc. Equip. - Intangible	10	1,865,087	1,043,577	380,403	13,801	41,892	385,413
390.00	Office Furniture and Equipment	10	3,015,433	1,687,234	615,028	22,313	67,731	623,128
391.00	Transportation Equipment	10	2,960,706	1,656,612	603,865	21,908	66,501	611,819

PENNSYLVANIA AMERICAN WATER COMPANY

WASTEWATER SANITARY SEWER SYSTEM GENERAL OPERATIONS

COST OF SERVICE FOR THE TWELVE MONTHS ENDING JUNE 30, 2027 ALLOCATED TO CUSTOMER CLASSES

Account	Factor Ref.	Cost of Service	Residential	Non-Residential	Large Industrial	Bulk/VA Hospital	Bulk - Contract
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
392.00 Stores Equipment	10	55,922	31,290	11,406	414	1,256	11,556
393.00 Tools, Shop and Garage Equipment	10	1,378,238	771,169	281,105	10,199	30,957	284,808
394.00 Laboratory Equipment	1	613,650	277,812	127,175	5,316	17,292	186,054
395.00 Power Operated Equipment	10	117,092	65,517	23,882	866	2,630	24,197
396.00 Communication Equipment	10	2,766,077	1,547,711	564,169	20,468	62,130	571,599
397.00 Miscellaneous Equipment	10	1,148,758	642,768	234,301	8,500	25,803	237,387
398.00 Other Tangible Plant	7	2,357,760	1,369,904	557,769	19,023	37,024	374,040
TOTAL SEWER UTILITY PLANT IN SERVICE		$ 731,981,906	$ 425,295,553	$ 173,163,042	$ 5,905,773	$ 11,494,403	$ 116,123,136
Other Rate Base Items:							
Cash Working Capital - Expenses	11	$ 2,268,679	$ 1,203,477	$ 462,209	$ 17,473	$ 54,432	$ 531,087
Cash Working Capital - - Int and Div	7	(1,783,056)	(1,035,990)	(421,813)	(14,386)	(28,000)	(282,868)
Materials and Supplies	7	383,143	222,613	90,639	3,091	6,017	60,783
Tax Cut and Jobs Act - Stub Period	7	-	-	-	-	-	-
Acquisition Adjustment	7	4,644,045	2,698,279	1,098,630	37,469	72,926	736,741
Deferred, Accrued and Prepaid Taxes	7	(76,301,820)	(44,332,824)	(18,050,522)	(615,618)	(1,198,177)	(12,104,680)
Total Other Rate Base Elements		$ (70,789,009)	$ (41,244,444)	$ (16,820,857)	$ (571,970)	$ (1,092,801)	$ (11,058,937)
Total Original Cost Measure of Value		$ 661,192,897	$ 384,051,109	$ 156,342,185	$ 5,333,803	$ 10,401,601	$ 105,064,199

PENNSYLVANIA AMERICAN WATER COMPANY
WASTEWATER SANITARY SEWER SYSTEM GENERAL OPERATIONS
FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 9A. ALLOCATION OF REVENUE FROM WATER RATES

The factors are based on the allocation of the total cost of service, excluding those items being allocated.

Customer Classification	Total Cost of Service	Allocation Factor
(1)	(2)	(3)
Residential	$ 71,481,182	0.7066
Non-Residential	28,685,337	0.2835
Large Industrial	998,822	0.0099
Bulk Users/VA Hospital	-	0.0000
Bulk Users - Contract	-	0.0000
Total	$ 101,165,341	1.000

PENNSYLVANIA AMERICAN WATER COMPANY
WASTEWATER SANITARY SEWER SYSTEM GENERAL OPERATIONS
FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 10. ALLOCATION OF ADMINISTRATIVE AND GENERAL EXPENSES

Factors are based on the allocation of all other operation and maintenance expenses excluding purchased water, power, chemicals and waste disposal.

Customer Classification	Operation & Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Residential	$ 6,326,510	0.5595
Non-Residential	2,306,128	0.2040
Large Industrial	83,666	0.0074
Bulk Users/VA Hospital	253,965	0.0225
Bulk Users - Contract	2,336,502	0.2066
Total	$ 11,306,772	1.0000

FACTOR 11. ALLOCATION OF CASH WORKING CAPITAL

Factors are based on the allocation of operation and maintenance expenses including purchased water, power, chemicals and waste disposal.

Customer Classification	Operation & Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Residential	$ 15,644,484	0.5305
Commercial	6,008,446	0.2037
Large Industrial	227,144	0.0077
Other Public Authority	707,590	0.0240
Bulk Users - Contract	6,903,822	0.2341
Total	$ 29,491,487	1.0000

APPENDIX A

PENNSYLVANIA AMERICAN WATER COMPANY

RESPONSES TO RATE STRUCTURE
AND COST OF SERVICE FILING REQUIREMENTS

RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three years has passed between a previous cost of service study and the historic test year date of the current filing. The cost of service study shall provide the necessary data to determine if the water rate structure is fair and equitable to all classifications of water users (including public and private fire protection customers) and reflects, as nearly as possible, the cost of providing the service. The study shall correspond to the test year proposed revenue requirements (future test year only, if used). Summaries of conclusions and all back-up calculations shall be made part of the submission of the cost of service study, and shall include the following:

a. A description of the allocation methods used. A comparison of the allocated cost of service by class with the present and proposed revenues. A cost of service schedule showing the Rate of Return produced by present and proposed rates by class of service.

RESPONSE

A description of the methods used for the cost of service study is provided in Exhibit 12-B and in PAWC Statement No. 12. A comparison of the allocated cost of service by class with the present and proposed revenues is provided on Schedule A of Exhibit 12-B.

PENNSYLVANIA AMERICAN WATER COMPANY

RESPONSES TO RATE STRUCTURE
AND COST OF SERVICE FILING REQUIREMENTS

RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three years has passed between a previous cost of service study and the historic test year date of the current filing. The cost of service study shall provide the necessary data to determine if the water rate structure is fair and equitable to all classifications of water users (including public and private fire protection customers) and reflects, as nearly as possible, the cost of providing the service. The study shall correspond to the test year proposed revenue requirements (future test year only, if used). Summaries of conclusions and all back-up calculations shall be made part of the submission of the cost of service study, and shall include the following:

b. Indicate if the method used for establishing the allocation factors in the Cost of Service Study deviates from the previous study submitted in the last rate case. If yes, indicate which allocation factors were changed and discuss the reason for the changes.

RESPONSE

The methods used for establishing the allocation factors in the cost of service study have not deviated from the previous study submitted in the last case.

PENNSYLVANIA AMERICAN WATER COMPANY

RESPONSES TO RATE STRUCTURE
AND COST OF SERVICE FILING REQUIREMENTS

RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three years has passed between a previous cost of service study and the historic test year date of the current filing. The cost of service study shall provide the necessary data to determine if the water rate structure is fair and equitable to all classifications of water users (including public and private fire protection customers) and reflects, as nearly as possible, the cost of providing the service. The study shall correspond to the test year proposed revenue requirements (future test year only, if used). Summaries of conclusions and all back-up calculations shall be made part of the submission of the cost of service study, and shall include the following:

c. Supply the average day, the maximum day and the maximum hour deliveries to the system adjusted for storage for the test year and two prior years. Also provide workpapers, analyses, comparative data or other documentation supporting the estimated maximum day and peak hour demands by customer class reflected in the Company's cost of service study.

RESPONSE

Not applicable.

PENNSYLVANIA AMERICAN WATER COMPANY

RESPONSES TO RATE STRUCTURE
AND COST OF SERVICE FILING REQUIREMENTS

RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three years has passed between a previous cost of service study and the historic test year date of the current filing. The cost of service study shall provide the necessary data to determine if the water rate structure is fair and equitable to all classifications of water users (including public and private fire protection customers) and reflects, as nearly as possible, the cost of providing the service. The study shall correspond to the test year proposed revenue requirements (future test year only, if used). Summaries of conclusions and all back-up calculations shall be made part of the submission of the cost of service study, and shall include the following:

d. Explain thoroughly the methodology employed if the Company distinguishes between transmission and distribution mains in its allocation of costs.

RESPONSE

Not applicable.

PENNSYLVANIA AMERICAN WATER COMPANY

RESPONSES TO RATE STRUCTURE
AND COST OF SERVICE FILING REQUIREMENTS

RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three years has passed between a previous cost of service study and the historic test year date of the current filing. The cost of service study shall provide the necessary data to determine if the water rate structure is fair and equitable to all classifications of water users (including public and private fire protection customers) and reflects, as nearly as possible, the cost of providing the service. The study shall correspond to the test year proposed revenue requirements (future test year only, if used). Summaries of conclusions and all back-up calculations shall be made part of the submission of the cost of service study, and shall include the following:

e. Provide a detailed explanation of how storage is utilized to meet base, maximum day and maximum hour demands.

RESPONSE

There is no storage for this system.

PENNSYLVANIA AMERICAN WATER COMPANY

RESPONSES TO RATE STRUCTURE
AND COST OF SERVICE FILING REQUIREMENTS

RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three years has passed between a previous cost of service study and the historic test year date of the current filing. The cost of service study shall provide the necessary data to determine if the water rate structure is fair and equitable to all classifications of water users (including public and private fire protection customers) and reflects, as nearly as possible, the cost of providing the service. The study shall correspond to the test year proposed revenue requirements (future test year only, if used). Summaries of conclusions and all back-up calculations shall be made part of the submission of the cost of service study, and shall include the following:

f. Provide workpapers, calculations and supporting documentation which develop the equivalent meters and equivalent service weights reflected in the Company's cost of service study.

RESPONSE

There are no meter or service equivalents calculated for this study.

PENNSYLVANIA AMERICAN WATER COMPANY

RESPONSES TO RATE STRUCTURE
AND COST OF SERVICE FILING REQUIREMENTS

RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three years has passed between a previous cost of service study and the historic test year date of the current filing. The cost of service study shall provide the necessary data to determine if the water rate structure is fair and equitable to all classifications of water users (including public and private fire protection customers) and reflects, as nearly as possible, the cost of providing the service. The study shall correspond to the test year proposed revenue requirements (future test year only, if used). Summaries of conclusions and all back-up calculations shall be made part of the submission of the cost of service study, and shall include the following:

g. Provide all workpapers and supporting documentation for the fire flow requirement and duration utilized in the cost of service study.

RESPONSE

Because this is a wastewater operation, there is no fire flow requirements.

PENNSYLVANIA AMERICAN WATER COMPANY

RESPONSES TO RATE STRUCTURE
AND COST OF SERVICE FILING REQUIREMENTS

RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three years has passed between a previous cost of service study and the historic test year date of the current filing. The cost of service study shall provide the necessary data to determine if the water rate structure is fair and equitable to all classifications of water users (including public and private fire protection customers) and reflects, as nearly as possible, the cost of providing the service. The study shall correspond to the test year proposed revenue requirements (future test year only, if used). Summaries of conclusions and all back-up calculations shall be made part of the submission of the cost of service study, and shall include the following:

h. Provide a breakdown of the number and size of private fire services according to the general water service class of customer.

RESPONSE

Not applicable.

PENNSYLVANIA AMERICAN WATER COMPANY

RESPONSES TO RATE STRUCTURE
AND COST OF SERVICE FILING REQUIREMENTS

RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three years has passed between a previous cost of service study and the historic test year date of the current filing. The cost of service study shall provide the necessary data to determine if the water rate structure is fair and equitable to all classifications of water users (including public and private fire protection customers) and reflects, as nearly as possible, the cost of providing the service. The study shall correspond to the test year proposed revenue requirements (future test year only, if used). Summaries of conclusions and all back-up calculations shall be made part of the submission of the cost of service study, and shall include the following:

i. Provide a calculation of the Company's base cost of water per unit of consumption.

RESPONSE

The calculation of the average flow cost per hundred gallons is as follows:

Total Flow Cost	$63,146,750
Pro Forma Usage (Hundred Gallons) (Includes Estimated Unmetered)	51,802,635
Flow Cost per Hundred Gallons	$1.21899

PENNSYLVANIA AMERICAN WATER COMPANY

RESPONSES TO RATE STRUCTURE
AND COST OF SERVICE FILING REQUIREMENTS

RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three years has passed between a previous cost of service study and the historic test year date of the current filing. The cost of service study shall provide the necessary data to determine if the water rate structure is fair and equitable to all classifications of water users (including public and private fire protection customers) and reflects, as nearly as possible, the cost of providing the service. The study shall correspond to the test year proposed revenue requirements (future test year only, if used). Summaries of conclusions and all back-up calculations shall be made part of the submission of the cost of service study, and shall include the following:

j. Provide a detailed cost analysis that supports the Company's customer charges, by meter size, showing all direct and indirect costs included.

RESPONSE

Please refer to the attached schedules.

PENNSYLVANIA AMERICAN WATER
WASTEWATER SANITARY SEWER SYSTEM GENERAL OPERATIONS

CALCULATION OF CUSTOMER COST PER MONTH

			Per Month
(1)	Cost Related to Customer Facilities	$ 6,794,324	
(2)	Service Equivalents X 12	817,672	
(3)	Cost per Bill - Meter related		$ 8.31
(4)	Cost Related to Customer Accounting	$ 3,220,768	
(5)	Number of Bills	704,848	
(6)	Cost per Bill		$ 4.57
(7)	Cost Related to I&I	$ 39,657,608	
(8)	Percentage of I&I Cost to to be recoverd in Customer Charge	66.67%	
(9)	Net Cost Related to I&I to be recovered in Customer Charge	$ 26,439,727	
(10)	Service Equivalents X 12	817,672	
(11)	Cost per Bill - I&I Related		$ 32.34
(12)	Total Customer Costs (3)+(6)+(11)		$ 45.21

PENNSYLVANIA AMERICAN WATER
WASTEWATER SANITARY SEWER SYSTEM GENERAL OPERATIONS

CALCULATION OF DIRECT CUSTOMER COST PER MONTH

			Per Month
(1)	Cost Related to Customer Facilities	$ 8,070,699	
(2)	Service Equivalents X 12	817,672	
(3)	Cost per Bill - Meter related		$ 9.87
(4)	Cost Related to Customer Accounting	$ 2,597,241	
(5)	Number of Bills	704,848	
(6)	Cost per Bill		$ 3.68
(7)	Cost Related to I&I	$ 39,657,608	
(8)	Percentage of I&I Cost to to be recoverd in Customer Charge	66.67%	
(9)	Net Cost Related to I&I to be recovered in Customer Charge	$ 26,439,727	
(10)	Service Equivalents X 12	817,672	
(11)	Cost per Bill - I&I Related		$ 32.34
(12)	Total Customer Costs (3)+(6)+(11)		$ 45.89

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SANITARY SEWER SYSTEM GENERAL OPERATIONS
ANALYSIS OF DIRECT CUSTOMER COSTS

Description	Customer Facilities	Billing & Collecting
Operation and Maintenance Expenses		
Customer Accounting Expenses		1,612,312
Management Fees - Customer		741,663
Employee Pension and Benefits		56,272
Transportation Expense		22,979
Worker's Compensation		19,897
Other Rev.		(62,084)
Subtotal	-	2,391,039
Depreciation Expense		
Service Laterals	2,842,943	
Office Furniture & Equipment		27,364
Transportation Equipment		50,130
Subtotal	2,842,943	77,494
Taxes Other Than Income		
Payroll Taxes	-	14,915
Assessments	55,014	26,448
Subtotal	55,014	41,363
Rate Base		
Service Laterals	50,467,187	
Office Furniture and Equipment	-	429,992
Transportation Equipment	-	422,188
Subtotal	50,467,187	852,180
Return and Income Taxes	5,172,742	87,346
Total Direct Customer Costs	$ 8,070,699	$ 2,597,241
Plus I&I Costs	39,657,608	
2/3 of I&I Costs	26,438,405	

PENNSYLVANIA AMERICAN WATER COMPANY

RESPONSES TO RATE STRUCTURE
AND COST OF SERVICE FILING REQUIREMENTS

RS2. Provide a listing of negotiated special rate contracts which includes a comparison of revenues under special rate contracts and under tariff rates. Provide the cost of service treatment of any deficiency in revenues resulting from the negotiated special rate contracts.

RESPONSE

See attached confidential schedule.

PENNSYLVANIA-AMERICAN WATER COMPANY - WASTEWATER SSS OPERATIONS

APPLICATION OF CONTRACT RATES AND PROPOSED RATES TO CONSUMPTION ANALYSIS

CONTRACT BULK WASTEWATER

Rate Block 100 Gallons	Number Of Bills	Total Consumption	2027 Present Rate	2027 Present Revenue	2027 Proposed Rate	2027 Proposed Revenue
(1)	(2)	(3)	(4)	(5)	(6)	(7)
TARIFF RATES						
Customer Charge	84					
First Block						
Total	84					
CONTRACT RATES						
Monthly Demand Charge						
Commodity Charge 1						
Commodity Charge 2						
Total	$ -					
Tariff Less Contract Revenues						

Redacted - Refer to Confidential Volume 6e

EXHIBIT NO. 12-C -
WASTEWATER CSS OPERATIONS
COST OF SERVICE
AS OF JUNE 30, 2027

Exhibit 12-C
Witness: G. Herbert

PENNSYLVANIA-AMERICAN WATER COMPANY

Mechanicsburg, Pennsylvania

COMBINED SEWER SYSTEM OPERATIONS

WASTEWATER COST OF SERVICE

ALLOCATION STUDY

AS OF JUNE 30, 2027

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC
Mechanicsburg, Pennsylvania

PENNSYLVANIA AMERICAN WATER COMPANY

WASTEWATER COMBINED SEWER SYSTEM OPERATIONS

COMPARISON OF COST OF SERVICE WITH REVENUES UNDER PRESENT AND PROPOSED RATES

FOR THE TWELVE MONTHS ENDED JUNE 30, 2027

Customer Classification	Cost of Service Amount (Schedule D)	Cost of Service Percent	Revenues, Present Rates Amount	Revenues, Present Rates Percent	Revenues, Proposed Rates Amount	Revenues, Proposed Rates Percent	Proposed Increase Amount	Proposed Increase Percent Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Residential	$ 52,715,786	59.6%	47,377,595	55.6%	49,861,889	56.4%	2,484,294	5.2%
Non-Residential	25,799,253	29.2%	24,809,257	29.1%	25,721,681	29.1%	912,424	3.7%
Industrial	2,460,713	2.8%	2,595,596	3.0%	2,608,244	2.9%	12,648	0.5%
Bulk	7,485,023	8.5%	10,354,495	12.2%	10,268,961	11.6%	(85,534)	-0.8%
Total Sales	88,460,776	100.0%	85,136,943	100.0%	88,460,775	100.0%	3,323,833	3.9%
COS Recovered from Water	7,062,475		-		7,062,475		7,062,475	
Other Revenues, IPP Surcharge	639,708		621,648		639,708		18,060	2.9%
Total	$ 96,162,959		$ 85,758,591		$ 96,162,959		$ 3,341,893	3.9%

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER COMBINED SEWER SYSTEM OPERATIONS
DEVELOPMENT OF RATE OF RETURN BY CUSTOMER CLASSIFICATION
UNDER PRESENT RATES

Item	Cost of Service	Residential	Non-Residential	Industrial	Bulk
(1)	(2)	(3)	(4)	(5)	(6)
1. Revenues From Sales	$ 85,136,943	$ 47,377,595	$ 24,809,257	$ 2,595,596	$ 10,354,495
2. Other Revenues	621,648	345,939	181,151	18,952	75,606
3. Total Operating Revenues	85,758,591	47,723,534	24,990,408	2,614,548	10,430,101
4. Less: Operating Expenses (Net of costs recovered from water)	43,891,686	25,948,654	12,744,981	1,225,378	3,972,673
5. Return and Income Taxes	41,866,904	21,774,879	12,245,427	1,389,170	6,457,428
6. Less: Taxable Exclusions - Allocated on Rate Base	10,977,167	6,571,472	3,220,951	305,812	878,933
7. Taxable Income	30,889,737	15,203,408	9,024,476	1,083,358	5,578,495
8. Less: Income Taxes (Based on Taxable Income, Line 7.)	9,049,474	4,453,999	2,643,815	317,381	1,634,279
9. Net Return (Line 5 - Line 8)	32,817,430	17,320,881	9,601,612	1,071,789	4,823,149
10. Original Cost Measure of Value	520,244,883	311,444,152	152,651,707	14,493,451	41,655,572
11. Rate Of Return, Percent	6.31	5.56	6.29	7.39	11.58
12. Relative Rate of Return	1.00	0.88	1.00	1.17	1.84

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER COMBINED SEWER SYSTEM OPERATIONS
DEVELOPMENT OF RATE OF RETURN BY CUSTOMER CLASSIFICATION
UNDER PROPOSED RATES

Item	Cost of Service	Residential	Non-Residential	Industrial	Bulk
(1)	(2)	(3)	(4)	(5)	(6)
1. Revenues From Sales	$ 88,460,775	$ 49,861,889	$ 25,721,681	$ 2,608,244	$ 10,268,961
2. Other Revenues	639,708	360,579	186,008	18,862	74,260
3. Total Operating Revenues	89,100,484	50,222,468	25,907,689	2,627,106	10,343,221
4. Less: Operating Expenses (Net of costs recovered from water)	37,019,601	21,907,762	10,709,049	1,028,593	3,374,196
5. Return and Income Taxes	52,080,882	28,314,706	15,198,640	1,598,512	6,969,025
6. Less: Taxable Exclusions - Allocated on Rate Base	10,978,185	6,573,413	3,220,490	305,704	878,578
7. Taxable Income	41,102,697	21,741,293	11,978,150	1,292,808	6,090,447
8. Less: Income Taxes (Based on Taxable Income, Line 7.)	11,758,167	6,219,488	3,426,566	369,831	1,742,282
9. Net Return (Line 5 - Line 8)	40,322,715	22,095,217	11,772,074	1,228,681	5,226,743
10. Original Cost Measure of Value	520,293,109	311,536,136	152,629,845	14,488,341	41,638,787
11. Rate Of Return, Percent	7.75	7.09	7.71	8.48	12.55
12. Relative Rate of Return	1.00	0.92	1.00	1.09	1.62

PENNSYLVANIA AMERICAN WATER COMPANY
WASTEWATER COMBINED SEWER SYSTEM OPERATIONS
COST OF SERVICE ALLOCATED TO CUSTOMER CLASSES FOR THE TWELVE MONTHS ENDING JUNE 30, 2027

Account		Factor Ref.	Cost of Service	Residential	Non-Residential	Industrial	Bulk	CSO Stormwater
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
OPERATION AND MAINTENANCE EXPENSES								
	SEWAGE TREATMENT							
601.3	Salary and Wages	2	$ 2,875,090	$ 653,521	$ 398,776	$ 43,291	$ 185,677	$ 1,593,824
601.4	Salary and Wages	2	739,390	168,067	102,554	11,133	47,751	409,885
615.3	Purchased Power	2	1,136,223	258,269	157,595	17,109	73,379	629,872
618.3	Chemicals	1	1,018,627	519,560	317,034	34,417	147,617	0
620.3	Materials and Supplies - Operation	2	201,802	45,871	27,990	3,039	13,033	111,870
635.3	Contract Services Test	2	157,732	35,853	21,878	2,375	10,187	87,440
636.3	Contract Services - Operation	2	333,068	75,708	46,197	5,015	21,510	184,638
641.3	Rental of Building	2	-	0	0	0	0	0
642.3	Rental of Equipment	2	-	0	0	0	0	0
650.3	Transportation	2	50	11	7	1	3	28
620.4	Materials and Supplies - Maintenance	2	32,123	7,302	4,455	484	2,075	17,808
636.4	Contract Sevices - Maintenance	2	146,960	33,405	20,383	2,213	9,491	81,468
650.4	Transportation	2	-	0	0	0	0	0
675.4	Misc. Maint. Expense	2	24,802	5,638	3,440	373	1,602	13,749
675.3	Waste Disposal	1	1,673,584	853,626	520,880	56,547	242,531	0
675.3	Misc. Operating Expense	2	437,640	99,478	60,701	6,590	28,263	242,608
	TOTAL SEWAGE TREATMENT EXPENSE		8,777,091	2,756,307	1,681,889	182,586	783,118	3,373,191
	COLLECTION EXPENSES							
601.5	Salary and Wages	2	687,805	156,341	95,399	10,357	44,419	381,289
601.6	Salary and Wages	2	1,239,840	281,821	171,966	18,669	80,071	687,313
601.6	Salary and Wages - CSO	DA	152,261					152,261
615.5	Purchased Power	2	1,207	274	167	18	78	669
620.5	Materials and Supplies	2	114,180	25,954	15,837	1,719	7,374	63,296
636.5	Contract Services	2	23,968	5,448	3,324	361	1,548	13,287
641.5	Rental of Building	2	0	0	0	0	0	0
642.5	Rental of Equipment	2	0	0	0	0	0	0
650.5	Transportation	2	7,547	1,715	1,047	114	487	4,184
	TOTAL COLLECTION EXPENSE OPERATION		2,226,808	471,554	287,741	31,237	133,977	1,302,299

PENNSYLVANIA AMERICAN WATER COMPANY
WASTEWATER COMBINED SEWER SYSTEM OPERATIONS
COST OF SERVICE ALLOCATED TO CUSTOMER CLASSES FOR THE TWELVE MONTHS ENDING JUNE 30, 2027

	Account	Factor Ref.	Cost of Service	Residential	Non-Residential	Industrial	Bulk	CSO Stormwater
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
620.6	Materials and Supplies	2	52,859	12,015	7,332	796	3,414	29,303
636.6	Contract Services	2	71,098	16,161	9,861	1,071	4,592	39,414
675.6	Miscellaneous Maintenance Expense	2	241,621	54,922	33,513	3,638	15,604	133,944
675.5	Miscellaneous Operating Expense	2	288,893	65,667	40,070	4,350	18,657	160,150
	TOTAL COLLECTION - MAINTENANCE		654,471	148,764	90,775	9,855	42,267	362,810
	TOTAL COLLECTION EXPENSE		2,881,279	620,318	378,516	41,092	176,244	1,665,109
	CUSTOMER ACCOUNTS							
601.7	Salary and Wages	6	0	0	0	0	0	0
670.7	Bad Debts	6	1,063,994	903,143	147,456	1,192	12,203	0
675.7	Miscellaneous Expense	6	148,885	126,377	20,634	167	1,708	0
	TOTAL CUSTOMER ACCOUNTING EXPENSE		1,212,879	1,029,520	168,090	1,358	13,911	0
	ADMINISTRATIVE AND GENERAL EXPENSES							
601.8	Salaries and Wages	11	1,717,723	527,083	234,211	22,217	96,827	837,385
603.8	Salaries of Officiers	11	0	0	0	0	0	0
604.8	Employee Pension & Benefits	7	2,081,413	501,765	281,629	29,673	127,698	1,140,648
615.8	Purchased Power	11	286,977	88,059	39,129	3,712	16,177	139,900
620.8	Materials and Supplies	11	9,577	2,939	1,306	124	540	4,669
631.8	Contractual Services	11	0	0	0	0	0	0
632.8	Contractual Services - Legal	11	26,776	8,216	3,651	346	1,509	13,053
636.8	Contractual Services	11	1,289,824	395,782	175,867	16,683	72,706	628,785
641.8	Rental of Building	11	0	0	0	0	0	0
642.8	Rental of Equipment	11	11,450	3,514	1,561	148	645	5,582
650.8	Transportation	11	435,207	133,543	59,340	5,629	24,532	212,162
656.8	Insurance - Vehicles	11	10,580	3,246	1,443	137	596	5,158
657.8	Insurance	11	709,697	217,770	96,767	9,179	40,005	345,975
658.8	Workers Compensation	7	28,392	6,844	3,842	405	1,742	15,559
666.8	Rate Case Expense	10	107,243	34,725	17,252	1,673	5,587	48,006
675.8	Miscellaneous Expense	11	480,980	147,589	65,581	6,221	27,112	234,477
	TOTAL A & G EXPENSE		7,195,839	2,071,076	981,578	96,147	415,678	3,631,360
	Total Operation & Maintenance Expenses		20,067,088	6,477,221	3,210,073	321,183	1,388,951	8,669,660

PENNSYLVANIA AMERICAN WATER COMPANY
WASTEWATER COMBINED SEWER SYSTEM OPERATIONS
COST OF SERVICE ALLOCATED TO CUSTOMER CLASSES FOR THE TWELVE MONTHS ENDING JUNE 30, 2027

Account		Factor Ref.	Cost of Service	Residential	Non-Residential	Industrial	Bulk	CSO Stormwater
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
DEPRECIATION EXPENSE								
354.20	Structures and Improvements - Collection	4	1,354,420	340,663	171,503	16,579	50,632	775,043
354.30	Structures and Improvements - Pumping							
	Froude Ave - Sanitary Only	3	6,350	3,734	1,880	182	555	0
	Combined System	4	536,984	135,062	67,996	6,573	20,074	307,280
354.40	Structures and Improvements - Treatment							
	Sewage Treatment	3	2,014,332	1,184,390	596,269	57,641	176,032	0
	CSO Stormwater	DA	508,411					508,411
354.70	Structures and Improvements - General	11	34,744	10,661	4,737	449	1,958	16,938
355.00	Power Generation Equipment	4	154,298	38,809	19,538	1,889	5,768	88,294
360.10	Force Mains	4	360,422	90,653	45,638	4,412	13,473	206,245
361.10	Gravity Mains							
	Gravity Mains - Sanitary Only	3	866,459	509,462	256,483	24,794	75,720	0
	Gravity Mains - Combined Sewers	4	4,978,659	1,252,229	630,422	60,942	186,115	2,848,951
	CSO Assets	DA	1,150,816					1,150,816
361.20	Manholes							
	Sanitary Only	3	231,983	136,402	68,670	6,638	20,273	0
	Combined System	4	1,332,968	335,267	168,787	16,316	49,830	762,768
	CSO Stormwater	DA	308,116					308,116
362.00	Service Lines - CSO	DA	80,838					80,838
363.00	Service Laterals	5	692,818	471,660	192,520	15,558	13,080	0
364.00	Flow Measuring Devices	4	176,827	44,475	22,391	2,164	6,610	101,186
371.00	Pumping Equipment	4	830,335	208,845	105,141	10,164	31,040	475,145
380.00	Treatment Equipment							
	Sewage Treatment	3	3,044,709	1,790,233	901,274	87,125	266,077	0
	CSO Stormwater	DA	323,043					323,043
381.00	Plant Sewers	4	29,957	7,535	3,793	367	1,120	17,142
382.00	Outfall Sewer Lines	DA	48,219					48,219
389.10	Other Plant and Misc. Equip. - Intangible	11	592,899	181,931	80,842	7,669	33,421	289,037
389.60	Other Plant and Misc. Equipment - CPS	11	0	0	0	0	0	0
390.00	Office Furniture and Equipment	11	240,755	73,876	32,827	3,114	13,571	117,367
391.00	Transportation Equipment	11	526,495	161,555	71,787	6,810	29,678	256,665
391.00	Transportation Equipment - CSO Related	DA	89,885					89,885
392.00	Stores Equipment	11	7,910	2,427	1,079	102	446	3,856
393.00	Tools, Shop and Garage Equipment	11	283,131	86,879	38,605	3,662	15,960	138,026
394.00	Laboratory Equipment	1	211,547	107,901	65,841	7,148	30,657	0
395.00	Power Operated Equipment	11	93,163	28,587	12,703	1,205	5,252	45,417
396.00	Communication Equipment	11	235,503	72,264	32,111	3,046	13,275	114,807
397.00	Miscellaneous Equipment	11	200,799	61,615	27,379	2,597	11,319	97,889
	Total Depreciation Expense		21,547,795	7,337,114	3,620,215	347,146	1,071,936	9,171,384

PENNSYLVANIA AMERICAN WATER COMPANY
WASTEWATER COMBINED SEWER SYSTEM OPERATIONS
COST OF SERVICE ALLOCATED TO CUSTOMER CLASSES FOR THE TWELVE MONTHS ENDING JUNE 30, 2027

	Account	Factor Ref.	Cost of Service	Residential	Non-Residential	Industrial	Bulk	CSO Stormwater
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Amortization Expense	9	140,974	44,877	22,357	2,151	6,555	65,034
	Amortization Expense-AMP Program	DA	(10,313)	(10,313)				
	Taxes Other Than Income							
685100	Utility Reg Assessment Fee	10	703,107	227,666	113,105	10,968	36,631	314,737
	Other Taxes and Licenses	10	20,051	6,493	3,225	313	1,045	8,976
685200	Property Taxes	9	1,025,725	326,528	162,673	15,648	47,693	473,184
685320	Payroll Taxes	7	587,649	141,664	79,513	8,378	36,053	322,041
	Total Taxes, Other Than Income		2,336,532	702,351	358,515	35,307	121,421	1,118,938
	Total Operating Expense		44,082,076	14,551,250	7,211,161	705,786	2,588,863	19,025,016
4091	**Income Taxes**	9	11,758,167	3,743,080	1,864,760	179,376	546,715	5,424,235
	Utility Income Available for Return	9	40,322,716	12,836,283	6,394,890	615,141	1,874,871	18,601,531
	Total Cost of Service		96,162,959	31,130,613	15,470,812	1,500,303	5,010,449	43,050,782
	Less: Other Revenues	10	489,708	158,568	78,776	7,639	25,513	219,212
	Less: IPP Surcharge	2	150,000	34,096	20,805	2,259	9,687	83,153
	Total Cost of Service Related to Sales of Wastewater Services		95,523,251	30,937,950	15,371,231	1,490,405	4,975,249	42,748,417
	Reallocation of CSO Stormwater Costs	1A	0	25,986,526	12,487,767	1,166,764	3,107,359	(42,748,417)
	Less: Cost of Service Recovered from Water Rates	10A	(7,062,475)	(4,208,689)	(2,059,744)	(196,457)	(597,585)	0
	Total		$ 88,460,776	$ 52,715,786	$ 25,799,253	$ 2,460,713	$ 7,485,023	$ -

PENNSYLVANIA AMERICAN WATER COMPANY
WASTEWATER COMBINED SEWER SYSTEM OPERATIONS
FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTORS 1 and 2. ALLOCATION OF COSTS ASSOCIATED WITH AVERAGE DAILY FLOWS.

Factors are based on the pro forma test year average daily consumption for each customer classification.

Classification	Total Average Daily Customer Flow 100 gallons (a)	I&I Average Day 100 gallons (b)	Total Sanitary Average Flow	Allocation Factor 1	Average Day CSO 100 gallons	Total Average Day Wastewater Flow	Allocation Factor 2
(1)	(2)	(3)	(4)=(2)+(3)	(5)	(6)	(7)=(4)+(6)	(8)
Residential	35,973	23,203	59,176	0.5101		59,176	0.2273
Non-Residential	24,959	11,150	36,109	0.3112		36,109	0.1387
Industrial	2,878	1,042	3,920	0.0338		3,920	0.0151
Bulk	14,038	2,775	16,813	0.1449		16,813	0.0646
Stormwater CSO	-	-	-	-	144,320	144,320	0.5544
Total	77,848	38,170	116,018	1.0000	144,320	260,338	1.0000

(a) Customer water usage from bill analysis, adjusted to reflect 88% returned to sewer system. See below.
(b) Allocation based on Factor 1A for Residential, Non-Residential and Industrial.

Classification	Annual Usage 100 gallons	Average Day 100 gallons	Percent to Sewer System	Adjusted Average Day 100 gallons
(1)	(2)	(3)=(2)/365	(6)	(7)
Residential	14,920,458	40,878	88.0%	35,973
Non-Residential	10,352,440	28,363	88.0%	24,959
Industrial	1,193,733	3,271	88.0%	2,878
Bulk	5,822,549	15,952	88.0%	14,038
Total	32,289,180	88,464		77,848

PENNSYLVANIA AMERICAN WATER COMPANY
WASTEWATER COMBINED SEWER SYSTEM OPERATIONS
FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 1A. ALLOCATION OF INFILTRATION AND INFLOW BY CUSTOMER CLASS.

Factors are based on a 1/3-2/3 weighting of flow and number of customers, as follows:

Customer Classification	Total Average Daily Flow 100 gallons	Average Daily Flow		Service Equivalents (Factor 5)			Allocation Factor 1A
		Factor	Weight	Number	Factor 5	Weight	
(1)	(2)	(3)	(4)=(3) x 0.3333	(5)	(6)	(7)=(6) x 0.6667	(8)=(4)+(7)
Residential	35,973	0.4621	0.1540	40,926	0.6808	0.4539	0.6079
Non-Residential	24,959	0.3206	0.1069	16,705	0.2779	0.1853	0.2921
Industrial	2,878	0.0370	0.0123	1,350	0.0225	0.0150	0.0273
Bulk	14,038	0.1803	0.0601	1,135	0.0189	0.0126	0.0727
Total	77,848	1.0000	0.3333	60,116	1.0000	0.6667	1.0000

PENNSYLVANIA AMERICAN WATER COMPANY
WASTEWATER COMBINED SEWER SYSTEM OPERATIONS
FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTORS 3 and 4. ALLOCATION OF CAPITAL COSTS ASSOCIATED WITH PEAK DAILY FLOW.

Factors are based on the peak daily flow for each customer classification.

Classification	Total Average Daily Customer Flow 100 gallons (a)	I&I Peak Day 100 gallons (b)	Total Sanitary Peak Flow	Allocation Factor 3	Peak Day CSO 100 gallons	Total Peak Day Wastewater Flow	Allocation Factor 4
(1)	(2)	(3)	(4)=(2)+(3)	(5)	(6)	(7)=(4)+(6)	(8)
Residential	35,973	299,176	335,149	0.5880		335,149	0.2515
Non-Residential	24,959	143,769	168,728	0.2960		168,728	0.1266
Industrial	2,878	13,433	16,311	0.0286		16,311	0.0122
Bulk	14,038	35,774	49,812	0.0874		49,812	0.0374
Stormwater CSO	-	-	-	-	762,500	762,500	0.5722
Total	77,848	492,152	570,000	1.0000	762,500	1,332,500	1.0000

(a) See Factor 1.
(b) Allocated based on Factor 1A

PENNSYLVANIA AMERICAN WATER COMPANY
WASTEWATER COMBINED SEWER SYSTEM OPERATIONS

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 5. ALLOCATION OF COSTS ASSOCIATED WITH CUSTOMER FACILITIES.

Factors are based on the estimated relative cost of customer facilities, as follows:

Customer Classification	Number of Customers	Service Equiv. Ratio	Service Equivalents	Allocation Factor
(1)	(2)	(3)	(2)X(3)=(4)	(5)
Residential	40,926	1.0	40,926	0.6808
Non-Residential	6,682	2.5	16,705	0.2779
Industrial	54	25.0	1,350	0.0225
Bulk	553	*	1,135 *	0.0189
Stormwater CSO	-	-	-	-
Total	48,215		60,116	1.0000

* Based on 529 aggregated residential customers and 26 Bulk customers at 25.0 service equivalent ratio.

FACTOR 6. ALLOCATION OF COSTS ASSOCIATED WITH BILLING AND COLLECTING.

Factors are based on the number of customers.

Customer Classification	Number of Customers	Allocation Factor
(1)	(2)	(3)
Residential	40,926	0.8488
Non-Residential	6,682	0.1386
Industrial	54	0.0011
Bulk	553	0.0115
Stormwater CSO	-	-
Total	48,215	1.0000

PENNSYLVANIA AMERICAN WATER COMPANY
WASTEWATER COMBINED SEWER SYSTEM OPERATIONS

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 7. ALLOCATION OF LABOR RELATED TAXES AND BENEFITS.

Factors are based on the allocation of direct labor expense.

Customer Classification	Direct Labor Expense	Allocation Factor
(1)	(2)	(3)
Residential	$ 1,786,833	0.2411
Non-Residential	1,002,906	0.1353
Industrial	105,667	0.0143
Bulk	454,745	0.0614
Stormwater CSO	4,061,957	0.5480
Total	$ 7,412,109	1.0000

FACTOR 8. ALLOCATION OF ORGANIZATION, FRANCHISES AND CONSENTS, MISCELLANEOUS INTANGIBLE PLANT AND OTHER RATE BASE ELEMENTS.

Factors are based on the allocation of the original cost less depreciation other than those items being allocated, as follows:

Customer Classification	Original Cost Less Depreciation	Allocation Factor
(1)	(2)	(3)
Residential	$ 186,716,230	0.3183
Non-Residential	93,020,001	0.1586
Industrial	8,947,764	0.0153
Bulk	27,269,320	0.0465
Stormwater CSO	270,581,415	0.4613
Total	$ 586,534,730	1.0000

PENNSYLVANIA AMERICAN WATER COMPANY
WASTEWATER COMBINED SEWER SYSTEM OPERATIONS

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 9. ALLOCATION OF INCOME TAXES AND INCOME AVAILABLE FOR RETURN.

Factors are based on the allocation of the original cost measure of value rate base as shown on the following pages and summarized below.

Customer Classification	Original Cost Measure of Value	Allocation Factor
(1)	(2)	(3)
Residential	$ 165,629,458	0.3183
Non-Residential	82,514,716	0.1586
Industrial	7,937,303	0.0153
Bulk	24,191,881	0.0465
Stormwater CSO	240,019,751	0.4613
Total	$ 520,293,109	1.0000

FACTOR 10 and 10A. ALLOCATION OF REGULATORY COMMISSION EXPENSES, ASSESSMENTS, OTHER WATER REVENUES.

The factors are based on the allocation of the total cost of service, excluding those items being allocated.

Customer Classification	Total Cost of Service	Allocation Factor 10	Total Cost of Service with Stormwater Reallocated	Allocation Factor 10A
(1)	(2)	(3)	(4)	(5)
Residential	$ 30,872,042	0.3238	$ 56,924,476	0.5959
Non-Residential	15,337,230	0.1609	27,858,998	0.2916
Industrial	1,487,349	0.0156	2,657,170	0.0278
Bulk	4,967,186	0.0521	8,082,608	0.0846
Stormwater CSO	42,679,063	0.4476	-	-
Total	$ 95,342,871	1.0000	$ 95,523,251	1.0000

PENNSYLVANIA AMERICAN WATER COMPANY
WASTEWATER COMBINED SEWER SYSTEM OPERATIONS
COST OF SERVICE ALLOCATED TO CUSTOMER CLASSES FOR THE TWELVE MONTHS ENDING JUNE 30, 2027

Account		Factor Ref.	Cost of Service	Residential	Non-Residential	Industrial	Bulk	CSO Stormwater
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
RATE BASE								
353.20	Land and Land Rights - Collection	4	3,775,136	949,520	478,026	46,210	141,124	2,160,256
353.30	Land and Land Rights - Pumping	4	1,153,570	290,145	146,071	14,120	43,123	660,110
353.40	Land and Land Rights - Treatment	3	148,042	87,046	43,822	4,236	12,937	0
354.20	Structures and Improvements - Collection	4	47,836,039	12,031,687	6,057,231	585,544	1,788,234	27,373,343
354.30	Structures and Improvements - Pumping							
	Froude Ave - Sanitary Only	3	195,581	114,998	57,895	5,597	17,092	0
	Combined System	4	16,538,421	4,159,732	2,094,175	202,441	618,249	9,463,825
354.40	Structures and Improvements - Treatment							
	Sewage Treatment	3	56,566,959	33,260,328	16,744,573	1,618,676	4,943,383	0
	CSO Stormwater	DA	14,277,316					14,277,316
354.70	Structures and Improvements - General	11	909,959	279,221	124,073	11,770	51,294	443,602
355.00	Power Generation Equipment	4	3,428,085	862,230	434,081	41,962	128,151	1,961,662
360.10	Force Mains	4	17,938,410	4,511,856	2,271,448	219,578	670,584	10,264,944
361.10	Gravity Mains							
	Gravity Mains - Sanitary Only	3	33,863,862	19,911,325	10,024,154	969,022	2,959,361	0
	Gravity Mains - Combined Sewers	4	194,581,217	48,940,933	24,638,814	2,381,801	7,273,944	111,345,725
	CSO Assets	DA	44,977,415					44,977,415
361.20	Manholes							
	Sanitary Only	3	3,429,348	2,016,393	1,015,133	98,132	299,691	0
	Combined System	4	19,704,979	4,956,183	2,495,140	241,202	736,623	11,275,832
	CSO Stormwater	DA	4,554,803					4,554,803
363.00	Services - CSO	DA	3,326,663					3,326,663
363.00	Service Laterals	5	11,046,145	7,520,043	3,069,499	248,059	208,544	0
364.00	Flow Measuring Devices	4	1,121,408	282,056	141,998	13,727	41,921	641,706
371.00	Pumping Equipment	4	13,862,283	3,486,632	1,755,309	169,683	518,208	7,932,451
380.00	Treatment Equipment							
	Sewage Treatment	3	59,326,980	34,883,169	17,561,576	1,697,654	5,184,581	0
	CSO Stormwater	DA	6,294,591					6,294,591
381.00	Plant Sewers	4	651,627	163,897	82,512	7,976	24,360	372,882
382.00	Outfall Sewer Lines	DA	1,984,169					1,984,169

PENNSYLVANIA AMERICAN WATER COMPANY
WASTEWATER COMBINED SEWER SYSTEM OPERATIONS
COST OF SERVICE ALLOCATED TO CUSTOMER CLASSES FOR THE TWELVE MONTHS ENDING JUNE 30, 2027

Account		Factor Ref.	Cost of Service	Residential	Non-Residential	Industrial	Bulk	CSO Stormwater
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
389.10	Other Plant and Misc. Equip. - Intangible	11	5,763,272	1,768,459	785,820	74,543	324,871	2,809,579
389.60	Other Plant and Misc. Equipment - CPS	11	0	0	0	0	0	0
390.00	Office Furniture and Equipment	11	3,023,377	927,723	412,236	39,105	170,425	1,473,888
391.00	Transportation Equipment	11	4,151,071	1,273,755	565,997	53,691	233,993	2,023,636
391.00	Transportation Equipment - CSO Related	DA	708,677					708,677
392.00	Stores Equipment	11	138,770	42,582	18,921	1,795	7,822	67,650
393.00	Tools, Shop and Garage Equipment	11	4,229,729	1,297,892	576,722	54,708	238,427	2,061,981
394.00	Laboratory Equipment	1	2,668,423	1,361,053	830,510	90,160	386,700	0
395.00	Power Operated Equipment	11	1,028,817	315,692	140,279	13,307	57,994	501,545
396.00	Communication Equipment	11	1,640,879	503,504	223,733	21,223	92,495	799,924
397.00	Miscellaneous Equipment	11	1,688,704	518,178	230,254	21,842	95,191	823,238
	TOTAL SEWER UTILITY PLANT IN SERVICE		586,534,730	186,716,230	93,020,001	8,947,764	27,269,320	270,581,415
	Other Rate Base Items:							
	Cash Working Capital	12	100,452	32,424	16,069	1,608	6,953	43,399
	Materials and Supplies	8	426,365	135,728	67,618	6,504	19,823	196,692
	Accrued and Prepaid Taxes	8	726,030	231,123	115,143	11,076	33,755	334,934
	Acquisition Adjustments	8	3,395,192	1,080,818	538,452	51,795	157,850	1,566,277
	Tax Cuts and Jobs Act -Stub Period	8	0	0	0	0	0	0
	Deferred, Accrued and Prepaid Taxes	8	(70,889,660)	(22,566,865)	(11,242,567)	(1,081,443)	(3,295,820)	(32,702,965)
	Total Other Rate Base Elements		(66,241,621)	(21,086,772)	(10,505,285)	(1,010,460)	(3,077,439)	(30,561,664)
	Total Original Cost Measure of Value		$ 520,293,109	$ 165,629,458	$ 82,514,716	$ 7,937,303	$ 24,191,881	$ 240,019,751

PENNSYLVANIA AMERICAN WATER COMPANY
WASTEWATER COMBINED SEWER SYSTEM OPERATIONS

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 11. ALLOCATION OF ADMINISTRATIVE AND GENERAL EXPENSES

Factors are based on the allocation of all other operation and maintenance expenses excluding purchased water, power, chemicals and waste disposal.

Customer Classification	Operation & Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Residential	$ 2,774,416	0.3068
Non-Residential	1,232,820	0.1363
Industrial	116,946	0.0129
Bulk	509,668	0.0564
Stormwater CSO	4,407,758	0.4875
Total	$ 9,041,608	1.0000

FACTOR 12. ALLOCATION OF CASH WORKING CAPITAL

Factors are based on the allocation of operation and maintenance expenses including purchased water, power, chemicals and waste disposal.

Customer Classification	Operation & Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Residential	$ 6,477,221	0.3228
Commercial	3,210,073	0.1600
Industrial	321,183	0.0160
Bulk	1,388,951	0.0692
Stormwater CSO	8,669,660	0.4320
Total	$ 20,067,088	1.0000

EXHIBIT NO. 12-D -
BASA WASTEWATER OPERATIONS
COST OF SERVICE
AS OF JUNE 30, 2027

Exhibit 12-D
Witness: G. Herbert

PENNSYLVANIA-AMERICAN WATER COMPANY

Mechanicsburg, Pennsylvania

BUTLER AREA SEWER AUTHORITY ("BASA") OPERATIONS

WASTEWATER COST OF SERVICE ALLOCATION STUDY

AS OF JUNE 30, 2027

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC
Mechanicsburg, Pennsylvania

PENNSYLVANIA AMERICAN WATER COMPANY
BUTLER AREA SEWER AUTHORITY ("BASA") OPERATIONS
COMPARISON OF COST OF SERVICE WITH REVENUES UNDER PRESENT AND PROPOSED RATES
FOR THE TWELVE MONTHS ENDED JUNE 30, 2027

Customer Classification	Cost of Service Amount (Schedule B)	Cost of Service Percent	Revenues, Present Rates Amount	Revenues, Present Rates Percent	Revenues, Proposed Rates Amount	Revenues, Proposed Rates Percent	Proposed Increase Amount	Proposed Increase Percent Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Residential	$ 12,457,592	70.2%	$ 8,006,707	63.2%	$ 11,209,387	63.2%	$ 3,202,680	40.0%
Non-Residential	5,170,171	29.1%	4,669,920	36.8%	6,390,191	36.0%	1,720,271	36.8%
VA Hospital	119,393	0.7%	0	0.0%	147,539	0.8%	147,539	
Total Sales	17,747,156	100.0%	12,676,627	100.0%	17,747,117	100.0%	5,070,490	40.0%
Other Revenues	98,447		71,846		98,447		26,601	37.0%
COS Recovered from Water Rates	30,280,040		-		30,280,040		30,280,040	
Total	$ 48,125,644		$ 12,748,473		$ 48,125,604		$ 35,377,131	277.5%

PENNSYLVANIA-AMERICAN WATER COMPANY
BUTLER AREA SEWER AUTHORITY ("BASA") OPERATIONS
DEVELOPMENT OF RATE OF RETURN BY CUSTOMER CLASSIFICATION
UNDER PRESENT RATES

ITEM	COST OF SERVICE	RESIDENTIAL	NON-RESIDENTIAL	VA HOSPITAL
(1)	(2)	(3)	(4)	(5)
1. REVENUES FROM SALES	12,676,627	8,006,707	4,669,920	147,539
2. OTHER REVENUES	71,846	50,638	20,733	475
3. TOTAL OPERATING REVENUES	12,748,473	8,057,345	4,690,653	148,014
4. LESS: OPERATING EXPENSES (NET OF COST OF SERVICE RECOVERED FROM WATER)	19,712,982	13,813,904	5,765,912	133,166
5. RETURN AND INCOME TAXES	(6,964,509)	(5,756,559)	(1,075,259)	14,848
6. LESS: TAXABLE EXCLUSIONS - ALLOCATED ON RATE BASE	5,177,172	3,594,304	1,546,755	36,113
7. TAXABLE INCOME	(12,141,681)	(9,350,863)	(2,622,014)	(21,265)
8. LESS: INCOME TAXES (TAX. INC.)	(473,282)	(364,496)	(102,206)	(829)
9. NET RETURN (Line 5 - Line 8)	(6,491,227)	(5,392,063)	(973,053)	15,677
10. ORIGINAL COSTS MEASURE OF VALUE	245,527,674	170,460,055	73,354,946	1,712,673
11. RATE OF RETURN, PERCENT	(2.64)	(3.16)	(1.33)	0.92
12. RELATIVE RATE OF RETURN	1.00	1.20	0.50	(0.35)

PENNSYLVANIA-AMERICAN WATER COMPANY
BUTLER AREA SEWER AUTHORITY ("BASA") OPERATIONS
DEVELOPMENT OF RATE OF RETURN BY CUSTOMER CLASSIFICATION
UNDER PROPOSED RATES

ITEM	COST OF SERVICE	RESIDENTIAL	NON-RESIDENTIAL	VA HOSPITAL
(1)	(2)	(3)	(4)	(5)
1. REVENUES FROM SALES	17,747,117	11,209,387	6,390,191	147,539
2. OTHER REVENUES	98,447	69,036	28,747	664
3. TOTAL OPERATING REVENUES	17,845,564	11,278,423	6,418,938	148,203
4. LESS: OPERATING EXPENSES (NET OF COST OF SERVICE RECOVERED FROM WATER)	(9,919,693)	(6,793,271)	(3,054,159)	(72,262)
5. RETURN AND INCOME TAXES	27,765,257	18,071,694	9,473,097	220,466
6. LESS: TAXABLE EXCLUSIONS - ALLOCATED ON RATE BASE	5,180,634	3,604,841	1,539,916	35,884
7. TAXABLE INCOME	22,584,623	14,466,853	7,933,180	184,581
8. LESS: INCOME TAXES (TAX. INC.)	8,736,862	5,596,503	3,068,951	71,405
9. NET RETURN (Line 5 - Line 8)	19,028,395	12,475,191	6,404,145	149,060
10. ORIGINAL COSTS MEASURE OF VALUE	245,527,674	170,845,523	72,981,811	1,700,680
11. RATE OF RETURN, PERCENT	7.75	7.30	8.77	8.76
12. RELATIVE RATE OF RETURN	1.00	0.94	1.13	1.13

PENNSYLVANIA AMERICAN WATER COMPANY
BUTLER AREA SEWER AUTHORITY ("BASA") OPERATIONS
COST OF SERVICE FOR THE TWELVE MONTHS ENDING JUNE 30, 2027, ALLOCATED TO CUSTOMER CLASSES

Account		Factor Ref.	Cost of Service	Residential	Non-Residential	VA Hospital
(1)		(2)	(3)	(4)	(5)	(6)
OPERATION AND MAINTENANCE EXPENSES						
	SEWAGE TREATMENT					
601.3	Salary and Wages	1	$ 1,163,776	$ 788,181	$ 366,716	$ 8,879
615.3	Purchased Power	1	521,640	353,287	164,373	3,980
618.3	Chemicals	1	148,715	100,719	46,861	1,135
620.3	Materials and Supplies - Operation	1	71,319	48,302	22,473	544
635.3	Contract Services - Testing	1	40,189	27,218	12,664	307
636.3	Contract Services - Operation	1	186,164	126,082	58,662	1,420
675.3	Misc. Operating Expense - Waste Disposal	1	339,322	229,810	106,923	2,589
650.3	Transportation	1	5,124	3,470	1,615	39
675.4	Misc. Maintenance Expense	1	11,879	8,045	3,743	91
620.4	Materials and Supplies - Maintenance	1	1,235	836	389	9
675.4	Misc. Operating Expense	1	247,606	167,694	78,023	1,889
	TOTAL SEWAGE TREATMENT EXPENSE		2,736,969	1,853,644	862,443	20,881
	COLLECTION					
601.5	Salary and Wages	2	592,009	424,281	164,119	3,610
615.5	Purchased Power	2	-	-	-	-
620.5	Materials and Supplies	2	29,546	21,175	8,191	180
636.5	Contract Services - Operation	2	4,339	3,110	1,203	26
650.5	Transportation	2	379	272	105	2
	TOTAL T & D EXPENSE OPERATION		626,273	448,837	173,617	3,819

PENNSYLVANIA AMERICAN WATER COMPANY
BUTLER AREA SEWER AUTHORITY ("BASA") OPERATIONS
COST OF SERVICE FOR THE TWELVE MONTHS ENDING JUNE 30, 2027, ALLOCATED TO CUSTOMER CLASSES

Account		Factor Ref.	Cost of Service	Residential	Non-Residential	VA Hospital
(1)		(2)	(3)	(4)	(5)	(6)
620.6	Materials and Supplies	2	204,422	146,505	56,671	1,246
675.6	Miscellaneous Maintenance Expense	2	187,903	134,666	52,091	1,146
	TOTAL T & D EXPENSE - MAINTENANCE		392,325	281,171	108,762	2,392
	TOTAL COLLECTION EXPENSE		1,018,598	730,008	282,379	6,211
	CUSTOMER ACCOUNTS					
601.7	Salary and Wages	5	423	385	38	0
670.7	Bad Debts	5	531,195	483,983	47,145	67
675.7	Miscellaneous Expense	5	54,625	49,770	4,848	7
	TOTAL CUSTOMER ACCOUNTING EXPENSE		586,243	534,138	52,031	74
	ADMINISTRATIVE AND GENERAL EXPENSES					
601.8	Salary and Wages	10	582,435	425,443	153,590	3,402
603.8	Employee Pension & Benefits	6	701,333	475,013	220,990	5,330
615.8	Purchased Power	10	11,597	8,471	3,058	68
620.8	Materials and Supplies	10	17,108	12,497	4,511	100
634.8	Contractual Services - Management					
	Customer Related	5	38,060	34,677	3,378	5
	Employee Related	6	12,657	8,573	3,988	96
	Lab Testing	1	3,670	2,486	1,157	28
	Other	10	69,036	50,428	18,205	403
650.8	Transportation	10	56,189	41,044	14,817	328
615.8	Insurance Vehicles	10	26,418	19,297	6,966	154
620.8	Insurance	10	1,772,154	1,294,480	467,323	10,351
658.8	Workers Compensation	6	70,896	48,018	22,339	539
666.8	Amortization of Rate Case	9	28,206	19,780	8,236	190
675.8	Miscellaneous Expense	10	192,753	140,798	50,830	1,126
	TOTAL A & G EXPENSE		3,582,513	2,581,002	979,390	22,121
	Total Operation & Maintenance Expenses		7,924,323	5,698,793	2,176,243	49,287

PENNSYLVANIA AMERICAN WATER COMPANY
BUTLER AREA SEWER AUTHORITY ("BASA") OPERATIONS
COST OF SERVICE FOR THE TWELVE MONTHS ENDING JUNE 30, 2027, ALLOCATED TO CUSTOMER CLASSES

Account		Factor Ref.	Cost of Service	Residential	Non-Residential	VA Hospital
(1)		(2)	(3)	(4)	(5)	(6)
	DEPRECIATION EXPENSE					
354.20	Structures and Improvements - Collection	2	610,153	437,284	169,149	3,720
354.30	Structures and Improvements -Pumping	2	1,128,128	808,506	312,743	6,879
354.40	Structures and Improvements - Treatment	3	745,696	505,031	234,975	5,689
354.70	Structures and Improvements - General	10	523,005	382,032	137,918	3,055
355.00	Power Generation Equipment	2	67,116	48,101	18,606	409
360.10	Force Mains	3	217,830	147,528	68,640	1,662
361.10	Gravity Mains	3	2,866,688	1,941,498	903,319	21,871
361.20	Manholes	3	984,394	666,692	310,191	7,510
363.00	Service Laterals	4	1,204,553	965,961	235,237	3,354
364.00	Flow Measuring Devices	2	33,722	24,168	9,349	206
371.00	Pumping Equipment	2	516,491	370,158	143,183	3,149
380.00	Treatment Equipment	3	1,876,102	1,270,612	591,177	14,313
382.00	Outfall Sewer Lines	1	8,850	5,994	2,789	68
389.10	Other Plant and Miscellaneous Equipment	10	227,204	165,962	59,914	1,327
390.00	Office Furniture and Equipment	10	14,891	10,877	3,927	87
391.00	Transportation Equipment	10	64,752	47,299	17,075	378
393.00	Tools, Shop and Garage Equipment	10	34,591	25,267	9,122	202
394.00	Laboratory Equipment	1	12,106	8,199	3,815	92
395.00	Power Operated Equipment	10	50,560	36,932	13,333	295
396.00	Communication Equipment	10	164,510	120,167	43,382	961
397.00	Miscellaneous Equipment	10	8,986	6,564	2,370	52
	Total Depreciation Expense		11,360,328	7,994,833	3,290,214	75,281

PENNSYLVANIA AMERICAN WATER COMPANY
BUTLER AREA SEWER AUTHORITY ("BASA") OPERATIONS
COST OF SERVICE FOR THE TWELVE MONTHS ENDING JUNE 30, 2027, ALLOCATED TO CUSTOMER CLASSES

Account		Factor Ref.	Cost of Service	Residential	Non-Residential	VA Hospital
(1)		(2)	(3)	(4)	(5)	(6)
	Amortization Expense	8	129,105	89,835	38,376	894
	Taxes Other Than Income					
685100	Utility Reg Assessment Fee	9	352,712	247,340	102,992	2,380
685200	Property Taxes	8	408,917	284,537	121,548	2,832
685320	Payroll Taxes	6	184,962	125,275	58,282	1,406
	Total Taxes, Other Than Income		946,591	657,151	282,822	6,618
	Total Operating Expense		20,360,347	14,440,612	5,787,655	132,080
4091	**Income Taxes**	8	8,736,862	6,079,371	2,596,986	60,517
	Utility Income Available for Return	8	19,028,395	13,240,528	5,656,090	131,803
	Total Cost of Service		48,125,604	33,760,512	14,040,732	324,400
	Less: Misc Revenues	9	98,447	69,036	28,747	664
	Less: Cost of Service Recovered from Water Rates	9A	30,280,040	21,233,883	8,841,814	204,343
	Total Cost of Service Related to Sales of Wastewater Services		17,747,117	12,457,592	5,170,171	119,393

PENNSYLVANIA AMERICAN WATER COMPANY
BUTLER AREA SEWER AUTHORITY ("BASA") OPERATIONS
FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 1. ALLOCATION OF COSTS ASSOCIATED WITH WASTEWATER TREATMENT

Factors are based on the pro forma test year average daily consumption for each customer classification with adjustments. The detail regarding calculation of adjusted flows can be found on the following page.

Classification	Total Adjusted Average Daily Customer Flow 100 gallons (a)	I&I Gallons Per Day 100 gallons (b)	Total I&I And Average Flow	Allocation Factor
(1)	(2)	(3)	(4)=(2)+(3)	(7)
Residential	13,729	21,018	34,748	0.6773
Non-Residential	8,775	7,392	16,167	0.3151
VA Hospital	239	153	391	0.0076
Total	22,743	28,563	51,306	1.0000

(a) Customer Flow.
(b) Allocation based on Factor 1A for Residential, Non-Residential and Large Industrial.

FACTOR 1A. ALLOCATION OF INFILTRATION AND INFLOW BY CUSTOMER CLASS.

Factors are based on a 1/3-2/3 weighting of flow and number of customers, as follows:

Customer Classification	Total Adjusted Average Daily Flow 100 gallons	Average Daily Flow		Number of Service Equivalents	Number of Customers		Allocation Factor
		Factor	Weight		Factor	Weight	
(1)	(2)	(3)	(4)=(3) x 0.3333	(5)	(6)	(7)=(6) x 0.6667	(8)=(4)+(7)
Residential	13,729	0.6037	0.2012	14,398	0.8019	0.5346	0.7358
Non-Residential	8,775	0.3858	0.1286	3,506	0.1953	0.1302	0.2588
VA Hospital	239	0.0105	0.0035	50	0.0028	0.0019	0.0054
Total	22,743	1.0000	0.3333	17,954	1.0000	0.6667	1.0000

PENNSYLVANIA AMERICAN WATER COMPANY
BUTLER AREA SEWER AUTHORITY ("BASA") OPERATIONS
FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 2. ALLOCATION OF COSTS ASSOCIATED WITH THE COLLECTION SYSTEM

Factors are based on peak daily flow for each customer classification.

Customer Classification	Ave. Flow Consumption, 100 gpd	Peak I&I Flow 100 gallons (a)	Total Peak I&I And Average	Allocation Factor
(1)	(2)	(3)	(4)=(2)+(3)	(5)
Residential	13,729	98,646	112,375	0.7167
Non-Residential	8,775	34,694	43,469	0.2772
VA Hospital	239	718	956	0.0061
Total	22,743	134,057	156,800	1.0000

(a) Allocation based on Factor 1A.

FACTOR 3. ALLOCATION OF CAPITAL COSTS ASSOCIATED WITH PROJECTED AVERAGE DAILY FLOW INCLUDING INFILTRATION AND INFLOW

Factors are based on the projected average daily consumption for each customer classification.

Classification	Total Average Daily Flow 100 gallons	I&I Gallons Per Day 100 gallons (a)	Total Direct I&I And Average	Allocation Factor
(1)	(2)	(3)	(4)=(2)+(3)	(7)
Residential	13,729	21,018	34,748	0.6773
Non-Residential	8,775	7,392	16,167	0.3151
VA Hospital	239	153	391	0.0076
Total	22,743	28,563	51,306	1.0000

(a) Allocation based on Factor 1A.

FACTOR 3A. NOT USED IN THIS ALLOCATION

PENNSYLVANIA AMERICAN WATER COMPANY
BUTLER AREA SEWER AUTHORITY ("BASA") OPERATIONS
FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 4. ALLOCATION OF COSTS ASSOCIATED WITH CUSTOMER FACILITIES.

Factors are based on the estimated relative cost of customer facilities, as follows:

Customer Classification	Number of Customers	Service Equiv. Ratio (a)	Service Equivalents	Allocation Factor
(1)	(2)	(3)	(2)X(3)=(4)	(5)
Residential	14,398	1.0	14,398	0.8019
Non-Residential	1,403	2.5	3,506	0.1953
VA Hospital	2	25.0	50	0.0028
Total	15,803		17,954	1.0000

(a) Based on ratio by class for Coatesville service area.

FACTOR 5. ALLOCATION OF COSTS ASSOCIATED WITH BILLING AND COLLECTING.

Factors are based on the number of customers.

Customer Classification	Number of Customers	Allocation Factor
(1)	(2)	(3)
Residential	14,398	0.9111
Non-Residential	1,403	0.0888
VA Hospital	2	0.0001
Total	15,803	1.0000

PENNSYLVANIA AMERICAN WATER COMPANY
BUTLER AREA SEWER AUTHORITY ("BASA") OPERATIONS
FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 6. ALLOCATION OF LABOR RELATED TAXES AND BENEFITS.

Factors are based on the allocation of direct labor expense.

Customer Classification	Direct Labor Expense	Allocation Factor
(1)	(2)	(3)
Residential	$ 788,181	0.6773
Non-Residential	366,716	0.3151
VA Hospital	8,879	0.0076
Total	$ 1,163,776	1.0000

FACTOR 7. ALLOCATION OF ORGANIZATION, FRANCHISES AND CONSENTS, MISCELLANEOUS INTANGIBLE PLANT AND OTHER RATE BASE ELEMENTS.

Factors are based on the allocation of the original cost less depreciation other than those items being allocated, as follows:

Customer Classification	Original Cost Less Depreciation	Allocation Factor
(1)	(2)	(3)
Residential	$ 170,830,921	0.6954
Non-Residential	73,118,779	0.2976
VA Hospital	1,704,614	0.0069
Total	$ 245,654,315	0.9999

PENNSYLVANIA AMERICAN WATER COMPANY
BUTLER AREA SEWER AUTHORITY ("BASA") OPERATIONS
FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 8. ALLOCATION OF INCOME TAXES AND INCOME AVAILABLE FOR RETURN.

Factors are based on the allocation of the original cost measure of value rate base as shown on the following pages and summarized below.

Customer Classification	Original Cost Measure of Value	Allocation Factor
(1)	(2)	(3)
Residential	$ 170,845,523	0.6958
Non-Residential	72,981,811	0.2972
VA Hospital	1,700,680	0.0069
Total	$ 245,528,015	1.0000

FACTOR 9. ALLOCATION OF REGULATORY COMMISSION EXPENSES, ASSESSMENTS AND OTHER WATER REVENUES.

The factors are based on the allocation of the total cost of service, excluding those items being allocated.

Customer Classification	Total Cost of Service	Allocation Factor
(1)	(2)	(3)
Residential	$ 32,645,560	0.7013
Non-Residential	13,593,650	0.2920
VA Hospital	314,162	0.0067
Total	$ 46,553,371	1.0000

PENNSYLVANIA AMERICAN WATER COMPANY
BUTLER AREA SEWER AUTHORITY ("BASA") OPERATIONS
COST OF SERVICE FOR THE TWELVE MONTHS ENDING JUNE 30, 2027, ALLOCATED TO CUSTOMER CLASSES

Account (1)		Factor Ref. (2)	Cost of Service (3)	Residential (4)	Non-Residential (5)	VA Hospital (6)
RATE BASE						
353.40	Land and Land Rights - Treatment	3	$ 13,283,700	$ 8,996,542	$ 4,185,812	$ 101,345
354.20	Structures and Improvements - Collection	2	23,043,625	16,514,887	6,388,230	140,508
354.30	Structures and Improvements - Pumping	2	34,152,654	24,476,497	9,467,912	208,246
354.40	Structures and Improvements - Treatment	3	15,733,368	10,655,609	4,957,725	120,034
354.70	Structures and Improvements - General	10	7,418,443	5,418,843	1,956,269	43,331
355.00	Power Generation Equipment	2	1,147,335	822,271	318,068	6,996
360.10	Force Mains	3	8,089,713	5,478,854	2,549,141	61,718
361.10	Gravity Mains	3	89,103,358	60,346,302	28,077,264	679,792
361.20	Manholes	3	9,725,135	6,586,463	3,064,477	74,195
363.00	Service Laterals	4	9,723,998	7,797,917	1,899,001	27,080
364.00	Flow Measuring Devices	2	99,062	70,996	27,462	604
371.00	Pumping Equipment	2	5,926,195	4,247,181	1,642,879	36,135
380.00	Treatment Equipment	3	22,069,476	14,946,813	6,954,289	168,374
382.00	Outfall Sewer Lines	1	49,292	33,384	15,532	376
389.10	Other Plant and Miscellaneous Equipment	10	4,041,327	2,952,010	1,065,712	23,605
390.00	Office Furniture and Equipment	10	247,474	180,769	65,260	1,445
390.20	Computer and Peripheral Equipment	10	-	-	-	-
391.00	Transportation Equipment	10	464,359	339,194	122,453	2,712
393.00	Tools, Shop and Garage Equipment	10	652,874	476,895	172,165	3,813
394.00	Laboratory Equipment	1	175,796	119,060	55,395	1,341
395.00	Power Operated Equipment	10	507,131	370,437	133,732	2,962
396.00	Communication Equipment	10	2,104,957	1,537,578	555,084	12,295
397.00	Miscellaneous Equipment	10	117,623	85,918	31,018	687
	TOTAL SEWER UTILITY PLANT IN SERVICE		$ 247,876,895	$ 172,454,417	$ 73,704,881	$ 1,717,596
	Other Rate Base Items:					
	Cash Working Capital - Expenses	11	1,061,398	762,851	291,930	6,617
	Cash Working Capital - Int and Div	7	(662,104)	(460,427)	(197,042)	(4,569)
	Materials and Supplies	7	105,315	73,236	31,342	727
	Acquistion Adjustment	7	1,172,699	815,495	348,995	8,092
	Deferred, Accrued and Prepaid Taxes	7	(4,026,529)	(2,800,048)	(1,198,295)	(27,783)
	Total Other Rate Base Elements		(2,349,221)	(1,608,894)	(723,070)	(16,916)
	Total Original Cost Measure of Value		245,527,674	170,845,523	72,981,811	1,700,680

PENNSYLVANIA AMERICAN WATER COMPANY
BUTLER AREA SEWER AUTHORITY ("BASA") OPERATIONS
FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 9A. ALLOCATION OF REVENUE FROM WATER RATES

The factors are based on the allocation of the total cost of service, excluding those items being allocated.

Customer Classification	Total Cost of Service	Allocation Factor
(1)	(2)	(3)
Residential	$ 32,645,560	0.7013
Non-Residential	13,593,650	0.2920
VA Hospital	314,162	0.0067
Total	$ 46,553,371	1.000

PENNSYLVANIA AMERICAN WATER COMPANY
BUTLER AREA SEWER AUTHORITY ("BASA") OPERATIONS
FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 10. ALLOCATION OF ADMINISTRATIVE AND GENERAL EXPENSES

Factors are based on the allocation of all other operation and maintenance expenses excluding purchased water, power, chemicals and waste disposal.

Customer Classification	Operation & Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Residential	$ 2,433,975	0.7305
Non-Residential	878,695	0.2637
VA Hospital	19,463	0.0058
Total	$ 3,332,134	1.0000

FACTOR 11. ALLOCATION OF CASH WORKING CAPITAL

Factors are based on the allocation of operation and maintenance expenses including purchased water, power, chemicals and waste disposal.

Customer Classification	Operation & Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Residential	$ 5,205,552	0.7187
Commercial	1,992,077	0.2750
VA Hospital	45,156	0.0062
Total	$ 7,242,785	1.0000

EXHIBIT NO. 12-E -
ELIZABETH BOROUGH WW CSS
OPERATIONS
COST OF SERVICE AS
OF JUNE 30, 2027

Exhibit 12-E
Witness: G. Herbert

PENNSYLVANIA-AMERICAN WATER COMPANY

Mechanicsburg, Pennsylvania

ELIZABETH BOROUGH MUNICIPAL AUTHORITY (“EMBA”) OPERATIONS

WASTEWATER COST OF SERVICE

ALLOCATION STUDY

AS OF JUNE 30, 2027

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC
Mechanicsburg, Pennsylvania

PENNSYLVANIA AMERICAN WATER COMPANY

ELIZABETH BOROUGH MUNICIPAL AUTHORITY ("EBMA") OPERATIONS

COMPARISON OF COST OF SERVICE WITH REVENUES UNDER PRESENT AND PROPOSED RATES

FOR THE TWELVE MONTHS ENDED JUNE 30, 2027

Customer Classification	Cost of Service Amount (Schedule D)	Cost of Service Percent	Revenues, Present Rates Amount	Revenues, Present Rates Percent	Revenues, Proposed Rates Amount	Revenues, Proposed Rates Percent	Proposed Increase Amount	Proposed Increase Percent Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Residential	$ 628,156	27.5%	454,286	25.8%	590,572	25.8%	136,286	30.0%
Non-Residential	141,096	6.2%	62,011	3.5%	80,615	3.5%	18,603	30.0%
Bulk	1,516,001	66.3%	1,241,828	70.6%	1,614,066	70.6%	372,237	30.0%
Total Sales	2,285,253	100.0%	1,758,126	100.0%	2,285,252	100.0%	527,126	30.0%
COS Recovered from Water	2,957,046		-		2,957,046		2,957,046	
Other Revenues, IPP Surcharge	11,883		9,141		11,883		2,742	30.0%
Total	$ 5,254,181		$ 1,767,267		$ 5,254,181		$ 529,869	30.0%

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH MUNICIPAL AUTHORITY ("EBMA") OPERATIONS
DEVELOPMENT OF RATE OF RETURN BY CUSTOMER CLASSIFICATION
UNDER PRESENT RATES

Item	Cost of Service	Residential	Non-Residential	Bulk
(1)	(2)	(3)	(4)	(6)
1. Revenues From Sales	$ 1,758,126	$ 454,286	$ 62,011	$ 1,241,828
2. Other Revenues	9,141	2,362	322	6,456
3. Total Operating Revenues	1,767,267	456,648	62,334	1,248,285
4. Less: Operating Expenses (Net of costs recovered from water)	1,987,221	578,985	128,361	1,279,875
5. Return and Income Taxes	(219,954)	(122,337)	(66,027)	(31,590)
6. Less: Taxable Exclusions - Allocated on Rate Base	597,851	159,703	37,037	401,111
7. Taxable Income	(817,805)	(282,040)	(103,064)	(432,701)
8. Less: Income Taxes (Based on Taxable Income, Line 7.)	98,212	33,871	12,377	51,964
9. Net Return (Line 5 - Line 8)	(318,167)	(156,208)	(78,404)	(83,555)
10. Original Cost Measure of Value	28,334,170	7,568,869	1,755,309	19,009,992
11. Rate Of Return, Percent	(1.12)	(2.06)	(4.47)	(0.44)
12. Relative Rate of Return	1.00	1.84	3.98	0.39

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH MUNICIPAL AUTHORITY ("EBMA") OPERATIONS
DEVELOPMENT OF RATE OF RETURN BY CUSTOMER CLASSIFICATION
UNDER PROPOSED RATES

Item	Cost of Service	Residential	Non-Residential	Bulk
(1)	(2)	(3)	(4)	(6)
1. Revenues From Sales	$ 2,285,252	$ 590,572	$ 80,615	$ 1,614,066
2. Other Revenues	11,883	3,071	419	8,393
3. Total Operating Revenues	2,297,135	593,643	81,034	1,622,459
4. Less: Operating Expenses (Net of costs recovered from water)	(906,018)	(223,379)	(56,010)	(626,629)
5. Return and Income Taxes	3,203,153	817,021	137,044	2,249,088
6. Less: Taxable Exclusions - Allocated on Rate Base	598,191	159,635	36,947	401,610
7. Taxable Income	2,604,962	657,387	100,097	1,847,478
8. Less: Income Taxes (Based on Taxable Income, Line 7.)	1,006,002	253,874	38,656	713,472
9. Net Return (Line 5 - Line 8)	2,197,151	563,147	98,388	1,535,616
10. Original Cost Measure of Value	28,350,331	7,565,637	1,751,029	19,033,665
11. Rate Of Return, Percent	7.75	7.44	5.62	8.07
12. Relative Rate of Return	1.00	0.96	0.73	1.04

PENNSYLVANIA AMERICAN WATER COMPANY
ELIZABETH BOROUGH MUNICIPAL AUTHORITY ("EBMA") OPERATIONS
COST OF SERVICE ALLOCATED TO CUSTOMER CLASSES FOR THE TWELVE MONTHS ENDING JUNE 30, 2027

Account		Factor Ref.	Cost of Service	Residential	Non-Residential	Bulk	CSO Stormwater
(1)		(2)	(3)	(4)	(5)	(7)	(8)
OPERATION AND MAINTENANCE EXPENSES							
	SEWAGE TREATMENT						
601.3	Salary and Wages	2	$ -	$ -	$ -	$ -	$ -
601.4	Salary and Wages	2	-	0	0	0	0
615.3	Purchased Power	2	36,456	3,224	613	0	32,619
618.3	Chemicals	1	41,604	11,723	2,230	27,651	0
620.3	Materials and Supplies - Operation	2	-	0	0	0	0
635.3	Contract Services Test	2	-	0	0	0	0
636.3	Contract Services - Operation	2	1,379	122	23	0	1,234
641.3	Rental of Building	2	-	0	0	0	0
642.3	Rental of Equipment	2	-	0	0	0	0
650.3	Transportation	2	-	0	0	0	0
620.4	Materials and Supplies - Maintenance	2	-	0	0	0	0
636.4	Contract Sevices - Maintenance	2	-	0	0	0	0
650.4	Transportation	2	-	0	0	0	0
675.4	Misc. Maint. Expense	2	-	0	0	0	0
675.3	Waste Disposal	1	-	0	0	0	0
675.3	Misc. Operating Expense	2	80,179	7,090	1,349	0	71,740
	TOTAL SEWAGE TREATMENT EXPENSE		159,618	22,159	4,215	27,651	105,593
	COLLECTION EXPENSES						
601.5	Salary and Wages	2	0	0	0	0	0
601.6	Salary and Wages	2	0	0	0	0	0
601.6	Salary and Wages - CSO	DA	0				0
615.5	Purchased Power	2	39	3	1	0	35
620.5	Materials and Supplies	2	0	0	0	0	0
636.5	Contract Services	2	0	0	0	0	0
641.5	Rental of Building	2	0	0	0	0	0
642.5	Rental of Equipment	2	0	0	0	0	0
650.5	Transportation	2	0	0	0	0	0
	TOTAL COLLECTION EXPENSE OPERATION		39	3	1	0	35

PENNSYLVANIA AMERICAN WATER COMPANY
ELIZABETH BOROUGH MUNICIPAL AUTHORITY ("EBMA") OPERATIONS
COST OF SERVICE ALLOCATED TO CUSTOMER CLASSES FOR THE TWELVE MONTHS ENDING JUNE 30, 2027

	Account	Factor Ref.	Cost of Service	Residential	Non-Residential	Bulk	CSO Stormwater
	(1)	(2)	(3)	(4)	(5)	(7)	(8)
620.6	Materials and Supplies	2	74,873	6,621	1,259	0	66,993
636.6	Contract Services	2	0	0	0	0	0
675.6	Miscellaneous Maintenance Expense	2	0	0	0	0	0
675.5	Miscellaneous Operating Expense	2	22,941	2,029	386	0	20,527
	TOTAL COLLECTION - MAINTENANCE		97,815	8,650	1,645	0	87,520
	TOTAL COLLECTION EXPENSE		97,853	8,653	1,646	0	87,554
	CUSTOMER ACCOUNTS						
601.7	Salary and Wages						
670.7	Bad Debts	6	57,809	15,164	1,662	40,983	0
675.7	Miscellaneous Expense	6	2,104	552	60	1,491	0
	TOTAL CUSTOMER ACCOUNTING EXPENSE		59,913	15,716	1,723	42,474	0
	ADMINISTRATIVE AND GENERAL EXPENSES						
601.8	Salaries and Wages	11	213,123	28,125	4,222	37,830	142,946
603.8	Salaries of Officiers	11	0	0	0	0	0
604.8	Employee Pension & Benefits	7	73,438	9,691	1,455	13,036	49,256
615.8	Purchased Power	11	9,208	1,215	182	1,634	6,176
620.8	Materials and Supplies	11	0	0	0	0	0
631.8	Contractual Services	11	0	0	0	0	0
632.8	Contractual Services - Legal	11	0	0	0	0	0
636.8	Contractual Services	11	230,619	30,434	4,568	40,936	154,680
641.8	Rental of Building	11	0	0	0	0	0
642.8	Rental of Equipment	11	0	0	0	0	0
650.8	Transportation	11	0	0	0	0	0
657.8	Insurance	11	54,580	7,203	1,081	9,688	36,608
658.8	Workers Compensation	7	0	0	0	0	0
666.8	Rate Case Expense	10	1,193	199	43	462	489
675.8	Miscellaneous Expense	11	5,706	753	113	1,013	3,827
	TOTAL A & G EXPENSE		587,866	77,620	11,665	104,599	393,983
	Total Operation & Maintenance Expenses		905,251	124,148	19,248	174,725	587,130

PENNSYLVANIA AMERICAN WATER COMPANY
ELIZABETH BOROUGH MUNICIPAL AUTHORITY ("EBMA") OPERATIONS
COST OF SERVICE ALLOCATED TO CUSTOMER CLASSES FOR THE TWELVE MONTHS ENDING JUNE 30, 2027

Account (1)		Factor Ref. (2)	Cost of Service (3)	Residential (4)	Non-Residential (5)	Bulk (7)	CSO Stormwater (8)
DEPRECIATION EXPENSE							
354.20	Structures and Improvements - Collection	4	10,935	1,819	420	4,595	4,101
354.30	Structures and Improvements - Pumping						
	Sanitary Only	3	70,476	18,760	4,331	47,385	0
	Combined System	4	105,715	17,588	4,060	44,424	39,643
354.40	Structures and Improvements - Treatment						
	Sewage Treatment	3	22,223	5,916	1,366	14,942	0
	CSO Stormwater	DA	38,376				38,376
	Structures and Improvements - General	11	4,074	538	81	723	2,733
355.00	Power Generation Equipment	4	5,395	898	207	2,267	2,023
360.10	Force Mains	4	4,823	802	185	2,027	1,809
361.10	Gravity Mains						
	Gravity Mains - Sanitary Only	3	114,276	30,419	7,022	76,834	0
	Gravity Mains - Combined Sewers	4	97,367	16,199	3,740	40,916	36,513
	CSO Assets	DA	64,612				64,612
361.20	Manholes						
	Sanitary Only	3	18,931	5,039	1,163	12,728	0
	Combined System	4	16,130	2,684	619	6,778	6,049
	CSO Stormwater	DA	10,704				10,704
362.00	Service Lines - CSO	DA	0				0
363.00	Service Laterals	5	1,199	301	83	815	0
364.00	Flow Measuring Devices	4	78,138	13,000	3,001	32,835	29,302
370.00	Receiving Wells	4	4,497	748	173	1,890	1,686
371.00	Pumping Equipment	4	68,372	11,375	2,626	28,732	25,640
380.00	Treatment Equipment						
	Sewage Treatment	3	98,208	26,142	6,035	66,031	0
	CSO Stormwater	DA	49,853				49,853
381.00	Plant Sewers	4	41,970	6,983	1,612	17,637	15,739
382.00	Outfall Sewer Lines	DA	70				70
389.10	Other Plant and Misc. Equip. - Intangible	11	986	130	20	175	661
389.60	Other Plant and Misc. Equipment - CPS	11	0	0	0	0	0
390.00	Office Furniture and Equipment	11	5,265	695	104	935	3,531
391.00	Transportation Equipment	11	9,185	1,212	182	1,630	6,161
391.00	Transportation Equipment - CSO Related	DA	1,901				1,901
392.00	Stores Equipment	11	0	0	0	0	0
393.00	Tools, Shop and Garage Equipment	11	64,916	8,567	1,286	11,523	43,540
394.00	Laboratory Equipment	1	8,643	2,435	463	5,744	0
395.00	Power Operated Equipment	11	209	28	4	37	140
396.00	Communication Equipment	11	18,099	2,388	359	3,213	12,139
397.00	Miscellaneous Equipment	11	239	32	5	42	160
Total Depreciation Expense			1,035,787	174,697	39,146	424,859	397,085

PENNSYLVANIA AMERICAN WATER COMPANY
ELIZABETH BOROUGH MUNICIPAL AUTHORITY ("EBMA") OPERATIONS
COST OF SERVICE ALLOCATED TO CUSTOMER CLASSES FOR THE TWELVE MONTHS ENDING JUNE 30, 2027

Account		Factor Ref.	Cost of Service	Residential	Non-Residential	Bulk	CSO Stormwater
(1)		(2)	(3)	(4)	(5)	(7)	(8)
	Amortization Expense	9	54,552	9,499	2,176	23,743	19,134
	Taxes Other Than Income						
685100	Utility Reg Assessment Fee	10	38,508	6,411	1,393	14,917	15,786
685200	Property Taxes	9	0	0	0	0	0
685320	Payroll Taxes	7	16,930	2,234	335	3,005	11,355
	Total Taxes, Other Than Income		55,438	8,645	1,728	17,923	27,142
	Total Operating Expense		2,051,028	316,989	62,298	641,250	1,030,491
4091	**Income Taxes**	9	1,006,002	175,177	40,130	437,850	352,846
	Utility Income Available for Return	9	2,197,151	382,593	87,646	956,282	770,631
	Total Cost of Service		5,254,181	874,759	190,074	2,035,381	2,153,967
	Less: Other Revenues	10	11,883	1,978	430	4,603	4,871
	Less: IPP Surcharge	2	0	0	0	0	0
	Total Cost of Service Related to Sales of Wastewater Services		5,242,298	872,781	189,644	2,030,778	2,149,096
	Reallocation of CSO Stormwater Costs	1A	0	568,190	134,025	1,446,881	(2,149,096)
	Less: Cost of Service Recovered from Water Rates	10A	(2,957,046)	(812,815)	(182,573)	(1,961,658)	0
	Total		$ 2,285,253	$ 628,156	$ 141,096	$ 1,516,001	$ -

PENNSYLVANIA AMERICAN WATER COMPANY
ELIZABETH BOROUGH MUNICIPAL AUTHORITY ("EBMA") OPERATIONS
FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTORS 1 and 2. ALLOCATION OF COSTS ASSOCIATED WITH AVERAGE DAILY FLOWS.

Factors are based on the pro forma test year average daily consumption for each customer classification.

Classification	Total Average Daily Customer Flow 100 gallons (a)	I&I Average Day 100 gallons (b)	Total Sanitary Average Flow	Allocation Factor 1	Average Day CSO 100 gallons	Total Average Day Wastewater Flow	Allocation Factor 2
(1)	(2)	(3)	(4)=(2)+(3)	(5)	(6)	(7)=(4)+(6)	(8)
Residential	607	271	878	0.2818		878	0.0884
Non-Residential	103	64	167	0.0536		167	0.0168
Bulk	1,381	690	2,071	0.6646		-	-
Stormwater CSO	-	-	-	-	8,884	8,884	0.8948
Total	2,091	1,025	3,116	1.0000	8,884	9,929	1.0000

(a) Customer water usage from bill analysis, adjusted to reflect 88% returned to sewer system. See below.
(b) Allocation based on Factor 1A for Residential, Non-Residential and Industrial.

Classification	Annual Usage 100 gallons	Average Day 100 gallons	Percent to Sewer System	Adjusted Average Day 100 gallons
(1)	(2)	(3)=(2)/365	(6)	(7)
Residential	251,808	690	88.0%	607
Non-Residential	42,864	117	88.0%	103
Bulk	572,768	1,569	88.0%	1,381
Total	867,440	2,377		2,091

PENNSYLVANIA AMERICAN WATER COMPANY
ELIZABETH BOROUGH MUNICIPAL AUTHORITY ("EBMA") OPERATIONS
FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 1A. ALLOCATION OF INFILTRATION AND INFLOW BY CUSTOMER CLASS.

Factors are based on a 1/3-2/3 weighting of flow and number of customers, as follows:

Customer Classification	Total Average Daily Flow 100 gallons	Average Daily Flow		Service Equivalents (Factor 5)			Allocation Factor 1A
		Factor	Weight	Number	Factor 5	Weight	
(1)	(2)	(3)	(4)=(3) x 0.3333	(5)	(6)	(7)=(6) x 0.6667	(8)=(4)+(7)
Residential	607	0.2903	0.0968	602		0.1676	0.2644
Non-Residential	103	0.0493	0.0164	165	0.0689	0.0459	0.0624
Bulk	1,381	0.6604	0.2201	1,627	0.6797	0.4531	0.6733
Total	2,091	1.0000	0.3333	2,394	0.7486	0.6667	1.0000

PENNSYLVANIA AMERICAN WATER COMPANY
ELIZABETH BOROUGH MUNICIPAL AUTHORITY ("EBMA") OPERATIONS
FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTORS 3 and 4. ALLOCATION OF CAPITAL COSTS ASSOCIATED WITH PEAK DAILY FLOW.

Factors are based on the peak daily flow for each customer classification.

Classification	Total Average Daily Customer Flow 100 gallons (a)	I&I Peak Day 100 gallons (b)	Total Sanitary Peak Flow	Allocation Factor 3	Peak Day CSO 100 gallons	Total Peak Day Wastewater Flow	Allocation Factor 4
(1)	(2)	(3)	(4)=(2)+(3)	(5)	(6)	(7)=(4)+(6)	(8)
Residential	607	7,379	7,986	0.2662		7,986	0.1664
Non-Residential	103	1,741	1,844	0.0615		1,844	0.0384
Bulk	1,381	18,790	20,171	0.6724		20,171	0.4202
Stormwater CSO	-	-	-	-	18,000	18,000	0.3750
Total	2,091	27,909	30,000	1.0000	18,000	48,000	1.0000

(a) See Factor 1.
(b) Allocated based on Factor 1A

PENNSYLVANIA AMERICAN WATER COMPANY
ELIZABETH BOROUGH MUNICIPAL AUTHORITY ("EBMA") OPERATIONS

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 5. ALLOCATION OF COSTS ASSOCIATED WITH CUSTOMER FACILITIES.

Factors are based on the estimated relative cost of customer facilities, as follows:

Customer Classification	Number of Customers	Service Equiv. Ratio	Service Equivalents	Allocation Factor
(1)	(2)	(3)	(2)X(3)=(4)	(5)
Residential	602	1.0	602	0.2514
Non-Residential	66	2.5	165	0.0689
Bulk	1,627	*	1,627 *	0.6797
Stormwater CSO	-	-	-	-
Total	2,295		2,394	1.0000

* Based on 514 aggregated residential customers and 49 Bulk customers at 25.0 service equivalent ratio.

FACTOR 6. ALLOCATION OF COSTS ASSOCIATED WITH BILLING AND COLLECTING.

Factors are based on the number of customers.

Customer Classification	Number of Customers	Allocation Factor
(1)	(2)	(3)
Residential	602	0.2623
Non-Residential	66	0.0288
Bulk	1,627	0.7089
Stormwater CSO	-	-
Total	2,295	1.0000

PENNSYLVANIA AMERICAN WATER COMPANY
ELIZABETH BOROUGH MUNICIPAL AUTHORITY ("EBMA") OPERATIONS

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 7. ALLOCATION OF LABOR RELATED TAXES AND BENEFITS.

Factors are based on the allocation of direct labor expense.

Customer Classification	Direct Labor Expense	Allocation Factor
(1)	(2)	(3)
Residential	$ 28,125	0.1320
Non-Residential	4,222	0.0198
Bulk	37,830	0.1775
Stormwater CSO	142,946	0.6707
Total	$ 213,123	1.0000

FACTOR 8. ALLOCATION OF ORGANIZATION, FRANCHISES AND CONSENTS, MISCELLANEOUS INTANGIBLE PLANT AND OTHER RATE BASE ELEMENTS.

Factors are based on the allocation of the original cost less depreciation other than those items being allocated, as follows:

Customer Classification	Original Cost Less Depreciation	Allocation Factor
(1)	(2)	(3)
Residential	$ 4,783,246	0.1741
Non-Residential	1,095,519	0.0399
Bulk	11,952,033	0.4350
Stormwater CSO	9,643,416	0.3510
Total	$ 27,474,214	1.0000

PENNSYLVANIA AMERICAN WATER COMPANY
ELIZABETH BOROUGH MUNICIPAL AUTHORITY ("EBMA") OPERATIONS

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 9. ALLOCATION OF INCOME TAXES AND INCOME AVAILABLE FOR RETURN.

Factors are based on the allocation of the original cost measure of value rate base as shown on the following pages and summarized below.

Customer Classification	Original Cost Measure of Value	Allocation Factor
(1)	(2)	(3)
Residential	$ 4,936,686	0.1741
Non-Residential	1,130,911	0.0399
Bulk	12,339,116	0.4352
Stormwater CSO	9,943,618	0.3507
Total	$ 28,350,331	1.0000

FACTOR 10 and 10A. ALLOCATION OF REGULATORY COMMISSION EXPENSES, ASSESSMENTS, OTHER WATER REVENUES.

The factors are based on the allocation of the total cost of service, excluding those items being allocated.

Customer Classification	Total Cost of Service	Allocation Factor 10	Total Cost of Service with Stormwater Reallocated	Allocation Factor 10A
(1)	(2)	(3)	(4)	(5)
Residential	$ 868,149	0.1665	$ 1,440,971	0.2749
Non-Residential	188,638	0.0362	323,669	0.0617
Bulk	2,020,001	0.3874	3,477,658	0.6634
Stormwater CSO	2,137,692	0.4100	-	-
Total	$ 5,214,480	1.0000	$ 5,242,298	1.0000

PENNSYLVANIA AMERICAN WATER COMPANY
ELIZABETH BOROUGH MUNICIPAL AUTHORITY ("EBMA") OPERATIONS
COST OF SERVICE ALLOCATED TO CUSTOMER CLASSES FOR THE TWELVE MONTHS ENDING JUNE 30, 2027

Account		Factor Ref.	Cost of Service	Residential	Non-Residential	Bulk	CSO Stormwater
(1)		(2)	(3)	(4)	(5)	(7)	(8)
RATE BASE							
353.20	Land and Land Rights - Collection	4	23,896	3,976	918	10,042	8,961
353.30	Land and Land Rights - Pumping	4	148,639	24,729	5,709	62,462	55,740
353.40	Land and Land Rights - Treatment	3	460,948	122,700	28,325	309,922	0
354.20	Structures and Improvements - Collection	4	203,218	33,809	7,805	85,397	76,207
354.30	Structures and Improvements - Pumping						
	Sanitary Only	3	2,368,714	630,531	145,558	1,592,626	0
	Combined System	4	3,553,072	591,123	136,460	1,493,086	1,332,402
354.40	Structures and Improvements - Treatment						
	Sewage Treatment	3	547,100	145,633	33,619	367,848	0
	CSO Stormwater	DA	944,733				944,733
354.70	Structures and Improvements - General	11	46,493	6,135	921	8,253	31,184
355.00	Power Generation Equipment	4	119,618	19,901	4,594	50,266	44,857
360.10	Force Mains	4	292,896	48,729	11,249	123,082	109,836
361.10	Gravity Mains						
	Gravity Mains - Sanitary Only	3	4,963,662	1,321,284	305,017	3,337,361	0
	Gravity Mains - Combined Sewers	4	4,229,217	703,613	162,428	1,777,219	1,585,956
	CSO Assets	DA	2,806,475				2,806,475
361.20	Manholes						
	Sanitary Only	3	168,092	44,745	10,329	113,018	0
	Combined System	4	143,220	23,827	5,501	60,185	53,708
	CSO Stormwater	DA	95,040				95,040
363.00	Services - CSO	DA	0				0
363.00	Service Laterals	5	47,179	11,862	3,251	32,065	0
364.00	Flow Measuring Devices	4	364,037	60,565	13,981	152,977	136,514
370.00	Receiving Wells	4	176,505	29,365	6,779	74,172	66,189
371.00	Pumping Equipment	4	1,109,248	184,545	42,602	466,133	415,968
380.00	Treatment Equipment						
	Sewage Treatment	3	1,724,005	458,915	105,940	1,159,149	0
	CSO Stormwater	DA	875,157				875,157
381.00	Plant Sewers	4	1,239,514	206,217	47,605	520,874	464,818
382.00	Outfall Sewer Lines	DA	2,742				2,742

PENNSYLVANIA AMERICAN WATER COMPANY
ELIZABETH BOROUGH MUNICIPAL AUTHORITY ("EBMA") OPERATIONS
COST OF SERVICE ALLOCATED TO CUSTOMER CLASSES FOR THE TWELVE MONTHS ENDING JUNE 30, 2027

Account		Factor Ref.	Cost of Service	Residential	Non-Residential	Bulk	CSO Stormwater
(1)		(2)	(3)	(4)	(5)	(7)	(8)
389.10	Other Plant and Misc. Equip. - Intangible	11	10,467	1,381	207	1,858	7,020
389.60	Other Plant and Misc. Equipment - CPS	11	0	0	0	0	0
390.00	Office Furniture and Equipment	11	80,142	10,576	1,588	14,226	53,753
391.00	Transportation Equipment	11	25,888	3,416	513	4,595	17,364
391.00	Transportation Equipment - CSO Related	DA	5,358				5,358
392.00	Stores Equipment	11	0	0	0	0	0
393.00	Tools, Shop and Garage Equipment	11	471,822	62,265	9,346	83,751	316,460
394.00	Laboratory Equipment	1	22,896	6,451	1,227	15,217	0
395.00	Power Operated Equipment	11	209	28	4	37	140
396.00	Communication Equipment	11	200,623	26,476	3,974	35,612	134,562
397.00	Miscellaneous Equipment	11	3,389	447	67	602	2,273
	TOTAL SEWER UTILITY PLANT IN SERVICE		27,474,214	4,783,246	1,095,519	11,952,033	9,643,416
	Other Rate Base Items:						
	Cash Working Capital	12	(24,578)	(3,371)	(523)	(4,744)	(15,941)
	Materials and Supplies	8	6,650	1,158	265	2,893	2,334
	Accrued and Prepaid Taxes	8	22,903	3,987	913	9,963	8,039
	Acquisition Adjustments	8	495,510	86,268	19,758	215,560	173,923
	Tax Cuts and Jobs Act -Stub Period	8	0	0	0	0	0
	Deferred, Accrued and Prepaid Taxes	8	375,633	65,397	14,978	163,410	131,847
	Total Other Rate Base Elements		876,118	153,440	35,392	387,083	300,202
	Total Original Cost Measure of Value		$ 28,350,331	$ 4,936,686	$ 1,130,911	$ 12,339,116	$ 9,943,618

PENNSYLVANIA AMERICAN WATER COMPANY
ELIZABETH BOROUGH MUNICIPAL AUTHORITY ("EBMA") OPERATIONS

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 11. ALLOCATION OF ADMINISTRATIVE AND GENERAL EXPENSES

Factors are based on the allocation of all other operation and maintenance expenses excluding purchased water, power, chemicals and waste disposal.

Customer Classification	Operation & Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Residential	$ 31,578	0.1320
Non-Residential	4,740	0.0198
Bulk	42,474	0.1775
Stormwater CSO	160,494	0.6707
Total	$ 239,285	1.0000

FACTOR 12. ALLOCATION OF CASH WORKING CAPITAL

Factors are based on the allocation of operation and maintenance expenses including purchased water, power, chemicals and waste disposal.

Customer Classification	Operation & Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Residential	$ 124,148	0.1371
Commercial	19,248	0.0213
Bulk	174,725	0.1930
Stormwater CSO	587,130	0.6486
Total	$ 905,251	1.0000

VOLUME 18

PENNSYLVANIA-AMERICAN WATER COMPANY

2025 GENERAL BASE RATE CASE
R-2025-3057983 (WATER)
R-2025-3058051 (WASTEWATER)

DIRECT TESTIMONY AND EXHIBIT OF
ANN E. BULKLEY

STATEMENT NO. 13
EXHIBIT NO. 13-A

PAWC Statement No. 13

PENNSYLVANIA-AMERICAN WATER COMPANY

Direct Testimony

of

Ann E. Bulkley, Principal
The Brattle Group

Concerning
Fair Rate of Return and Capital Structure

Docket Nos.
R-2025-3057983 (Water)
R-2025-3058051 (Wastewater)

Date November 14, 2025

Direct Testimony of Ann E. Bulkley
Table of Contents

I. WITNESS IDENTIFICATION AND QUALIFICATIONS 1

II. PURPOSE AND OVERVIEW OF TESTIMONY 2

III. SUMMARY OF ROE ANALYSES AND CONCLUSIONS 3

IV. REGULATORY PRINCIPLES 6

V. CAPITAL MARKET CONDITIONS 12

VI. PROXY GROUP SELECTION 20

VII. COST OF EQUITY ESTIMATION 29

A. IMPORTANCE OF MULTIPLE ANALYTICAL APPROACHES 30

B. CONSTANT GROWTH DCF MODEL 33

C. CAPM AND ECAPM ANALYSES 39

D. COMMISSION ROE METHODOLOGY IN THE COMPANY'S LAST RATE PROCEEDING. 45

VIII. BUSINESS RISKS AND MANAGEMENT PERFORMANCE 46

A. CAPITAL EXPENDITURES 47

B. REGULATORY RISK 51

C. FLOTATION COSTS 56

D. RISKS ASSOCIATED WITH ENVIRONMENTAL AND WATER QUALITY REGULATION ... 60

E. MANAGEMENT PERFORMANCE AND RECOGNITION 63

IX. CAPITAL STRUCTURE AND COST OF DEBT 64

X. CONCLUSIONS AND RECOMMENDATION 70

I. WITNESS IDENTIFICATION AND QUALIFICATIONS

Q. Please state your name, occupation and business address.

A. My name is Ann E. Bulkley. I am employed by The Brattle Group as a Principal. My business address is One Beacon Street, Suite 2600, Boston, Massachusetts 02108.

Q. On whose behalf are you submitting this testimony?

A. I am submitting this testimony before the Pennsylvania Public Utility Commission ("Commission") on behalf of Pennsylvania-American Water Company ("PAWC" or the "Company"), a wholly owned subsidiary of American Water Works Company, Inc. ("AWK").

Q. Please describe your background and professional experience in the energy and utility industries.

A. I hold a Bachelor of Art degree in Economics and Finance from Simmons College and a Master of Science degree in Economics from Boston University, with over 30 years of experience consulting to the energy industry. I have advised numerous energy and utility clients on a wide range of financial and economic issues with primary concentrations in valuation and utility rate matters. Many of these assignments have included the determination of the cost of capital for valuation and ratemaking purposes. My qualifications are presented in more detail in Attachment A.

II. PURPOSE AND OVERVIEW OF TESTIMONY

Q. What is the purpose of your Direct Testimony?

A. The purpose of my testimony is to present evidence and provide a recommendation regarding the appropriate return on equity ("ROE") for the Company's water and wastewater operations in Pennsylvania to be used for ratemaking purposes, as well as assess the reasonableness of the Company's proposed capital structure.

Q. Are you sponsoring any exhibits in support of your Direct Testimony?

A. Yes. My analyses and recommendations are supported by the data presented in Schedules 1 through 20 of Exhibit No. 13-A.

Q. Please provide a brief overview of the analyses that led to your ROE recommendation.

A. I estimate the market-based cost of equity by applying traditional estimation methodologies to a proxy group of comparable utilities, including the constant growth form of the Discounted Cash Flow ("DCF") model, the Capital Asset Pricing Model ("CAPM"), and the Empirical Capital Asset Pricing Model ("ECAPM"). My recommendation also takes into consideration the business and regulatory risk of the Company relative to the proxy group, and the Company's proposed capital structure as compared with the capital structures of the operating utilities of the proxy group companies. While I do not make specific adjustments to my ROE recommendation for these factors, I do consider them in the aggregate when determining where my recommended ROE falls within the range of the analytical results.

Q. How is the remainder of your Direct Testimony organized?

A. The remainder of my testimony is organized as follows:

- Section III provides a summary of my analyses and conclusions.
- Section IV reviews the regulatory guidelines pertinent to the development of the cost of capital.
- Section V discusses current and projected capital market conditions and the effect of those conditions on PAWC's cost of equity.
- Section VI explains my selection of the proxy group for PAWC.
- Section VII describes my analyses and the analytical basis for my recommendation of the appropriate ROE for PAWC.
- Section VIII provides a discussion of specific regulatory, business, and financial risks that have a direct bearing on the ROE to be authorized for PAWC in this case.
- Section IX provides an assessment of the reasonableness of PAWC's proposed capital structure relative to the proxy group.
- Section X presents my conclusions and recommendations.

III. SUMMARY OF ROE ANALYSES AND CONCLUSIONS

Q. Please provide a brief overview of the analysis that led to your ROE recommendation.

A. The key factors that I consider in my cost of equity analyses and recommended ROE for the Company in this proceeding are:

- The United States Supreme Court's *Hope* and *Bluefield* decisions[1] established the standards for determining a fair and reasonable authorized ROE for public utilities, including consistency of the allowed return with the returns of other businesses having similar risk, adequacy of the return to provide access to capital and support credit quality, and the requirement that the result lead to just and reasonable rates.

- The effect of current and prospective capital market conditions on the cost of equity estimation models and on investors' return requirements.

- The results of several analytical approaches that provide estimates of the Company's cost of equity. Because the Company's authorized ROE should be a forward-looking estimate over the period during which the rates will be in effect, these analyses rely on forward-looking inputs and assumptions (e.g., projected analyst growth rates in the DCF model, forecasted risk-free rate and market risk premium in the CAPM analysis).

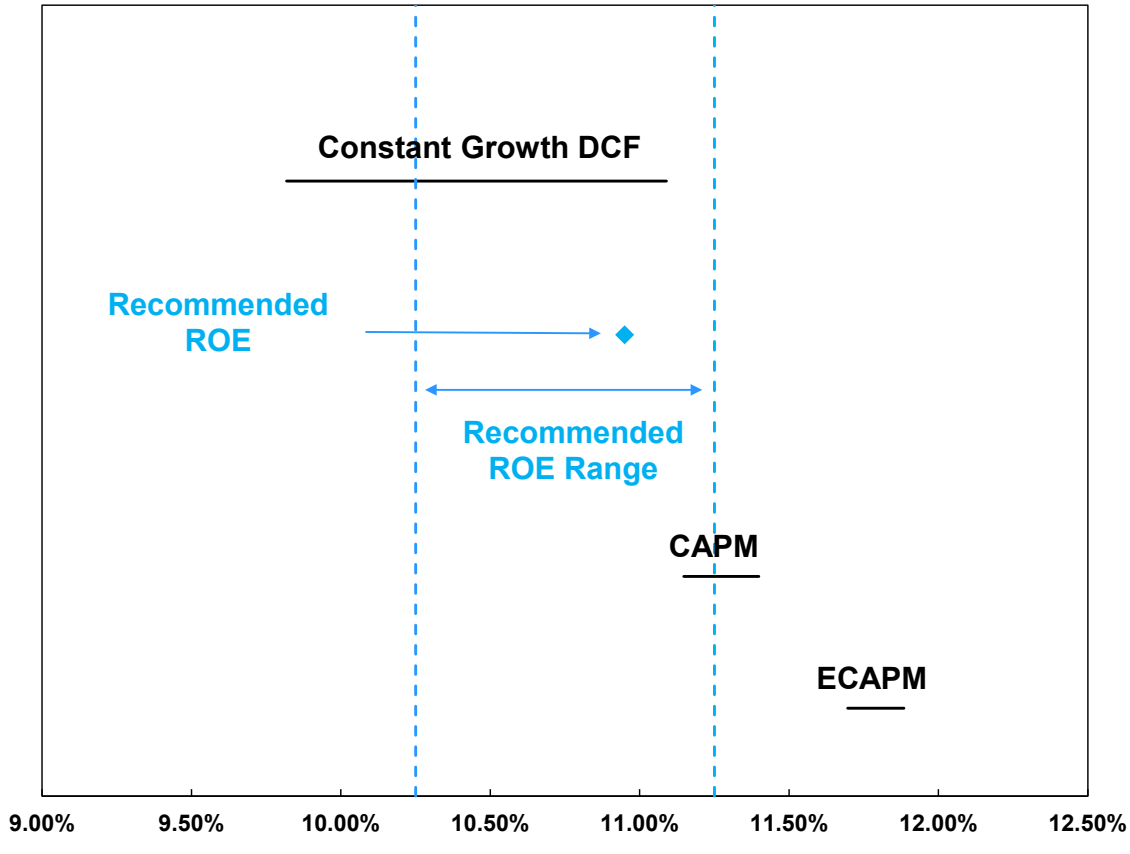
- Although the companies in my proxy group are generally comparable to PAWC, each company is unique, and no two companies have the exact same business and financial risk profiles. Accordingly, I have considered the Company's regulatory, business, and financial risks relative to the proxy group of comparable companies in determining where the Company's ROE should fall within the reasonable range of analytical results to appropriately account for any residual differences in risk.

Q. What are the results of the models that you have used to estimate the cost of equity for PAWC?

A. Figure 1 (also see Schedule 1 of Exhibit No. 13-A) summarizes the range of results produced by the Constant Growth DCF, CAPM, and ECAPM analyses.

[1] *Federal Power Commission v. Hope Natural Gas Co.*, 320 U.S. 591 (1944) ("*Hope*"); *Bluefield Waterworks & Improvement Co., v. Public Service Commission of West Virginia*, 262 U.S. 679 (1923) ("*Bluefield*").

Figure 1: Summary of Cost of Equity Results



Q. What is your conclusion regarding the appropriate authorized ROE for PAWC in this proceeding?

A. Considering the analytical results presented in Figure 1 current and prospective capital market conditions, as well as the level of regulatory, business, and financial risk faced by PAWC's water operations relative to the proxy group, a range for the authorized ROE from 10.25 percent to 11.25 percent, which takes into consideration both the low and high end of the range of results in the models, is reasonable. Taking into consideration the results of the analytical models, current market conditions, and the Company's relative risk, and strong management performance, an ROE of 10.95 percent is reasonable and appropriate.

Q. Is the Company's requested capital structure reasonable and appropriate?

A. Yes. The Company's proposed common equity ratio of 55.33 percent for the thirteen-month period ending June 30, 2027, is within the equity ratio range of the utility operating subsidiaries of the proxy group companies, and well within the range of the equity ratios for those same companies.

IV. REGULATORY PRINCIPLES

Q. Please describe the principles that guide the establishment of the cost of capital for a regulated utility.

A. The United States Supreme Court's *Hope* and *Bluefield* decisions established the standards for determining the fairness or reasonableness of a utility's authorized ROE. Among the standards established by the Court in those cases are: (1) consistency with other businesses having similar or comparable risks; (2) adequacy of the return to support credit quality and access to capital; and

(3) the principle that the specific means of arriving at a fair return are not important, only that the end result leads to just and reasonable rates.[2]

Q. How did the Court connect the achievement of a fair rate of return to the provision of utility service?

A. In *Bluefield*, a proper rate of return not only assures "confidence in the financial soundness of the utility and should be adequate, under efficient and economical management, to maintain and support its credit [but also] enable[s the utility] to raise the money necessary for the proper discharge of its public duties."[3]

Q. Has the Commission provided similar guidance in establishing the appropriate return on common equity?

A. Yes. The Commission follows the precedents of the *Hope* and *Bluefield* cases and acknowledges that utility investors are entitled to a fair and reasonable return. This position was set forth by the Commission as follows:

> In determining a fair rate of return, the Commission must adhere to the constitutional standards established by the United States Supreme Court in the seminal cases *Bluefield Water Works and Improvement Co. v. Public Service Comm'n of West Virginia*, 262 U.S. 679, 692-93 (1923) (Bluefield) and *Federal Power Commission v. Hope Natural Gas Co., 320 U.S. 591*, 603 (1944) (Hope Natural Gas). In *Bluefield*, the Supreme Court stated:
>
> A public utility is entitled to such rates as will permit it to earn a return on the value of the property which it employs for the convenience of the public equal to that generally being made at the same time and in the same general part of the country on investments in other business undertakings which are attended by corresponding risks and uncertainties; but it has no constitutional right to profits such as are realized or anticipated in highly profitable enterprises or speculative ventures. The return should be

[2] *Bluefield*, 262 U.S. at 692-93; *Hope*, 320 U.S. at 603.
[3] *Bluefield*, 262 U.S. at 693.

> reasonably sufficient to assure confidence in the financial soundness of the utility and should be adequate, under efficient and economical management, to maintain and support its credit and enable it to raise the money necessary for the proper discharge of its public duties. A rate of return may be too high or too low by changes affecting opportunities for investment, the money market and business conditions generally.

Twenty years later in *Hope Natural Gas*, the Supreme Court reiterated:

> From the investor or company point of view it is important that there be enough revenue not only for operating expenses but also for the capital costs of the business. These include service on the debt and dividends on the stock. By that standard the return to equity owner should be commensurate with returns on investments in other enterprises having corresponding risks. That return, moreover, should be sufficient to assure confidence in the financial integrity of the enterprise, so as to maintain its credit and to attract capital.[4]

Q. Why is it important for a utility to be allowed the opportunity to earn a return that is adequate to attract equity capital on reasonable terms?

A. An authorized ROE that is adequate to attract capital on reasonable terms enables PAWC to continue providing safe, reliable water and wastewater service while maintaining its financial integrity. That return should be commensurate with returns expected elsewhere in the market for investments of equivalent risk. If the authorized ROE is not comparable to the returns available for comparable risk investments, it is not just the value to current equity holders that will be harmed, but rather, access to incremental equity is also affected. It is reasonable to expect that equity investors will seek alternative investment opportunities for which the

[4] Pennsylvania Public Utility Commission, Opinion and Order, PECO Energy Company – Gas Division, Docket No. R-2020-3018929, June 17, 2021, at 8.

expected return reflects the perceived risks, thereby inhibiting the Company's ability to attract new equity capital at a reasonable cost. When the Company is afforded a reasonable opportunity to earn its market-based cost of capital, a fair and reasonable balance will be achieved between customers' and shareholders' interests.

Q. Is a utility's ability to attract capital also affected by the ROEs that are authorized for other utilities?

A. Yes. Utilities compete directly for capital with other investments of similar risk, which include other water, natural gas and electric utilities. Therefore, the ROE authorized to a utility sends an important signal to investors regarding whether there is regulatory support for financial integrity, dividends, growth, and fair compensation for business and financial risk. The cost of capital represents an opportunity cost to investors. If higher returns are available elsewhere for other investments of comparable risk over the same time period, investors have an incentive to direct their capital to those investments. Thus, an authorized ROE significantly below authorized ROEs for other comparable utilities can inhibit a utility's ability to attract capital for investment.

Q. What is the standard for setting the ROE in any jurisdiction?

A. The stand-alone ratemaking principle is the foundation of jurisdictional ratemaking. This principle requires that the rates charged in any operating jurisdiction be for the costs incurred in that jurisdiction. The stand-alone ratemaking principle ensures that customers in each jurisdiction only pay for the costs of the service provided in that jurisdiction, which is not influenced by the business operations in

other operating companies. In order to maintain this principle, the cost of equity analysis is performed for an individual operating company as a stand-alone entity. As such, I have evaluated the investor-required return for PAWC's operations in Pennsylvania.

Q. Does the fact that the Company is wholly owned by AWK, a publicly traded company, affect your analysis?

A. No. In this proceeding, consistent with stand-alone ratemaking principles, it is appropriate to establish the cost of equity for PAWC, not its publicly traded parent, AWK. More importantly, however, it is appropriate to establish a cost of equity and capital structure that provides PAWC the ability to attract capital on reasonable terms, both on a stand-alone basis and within AWK. Although the Company is committed to investing the required capital to provide safe and reliable service, because it is a subsidiary of AWK, the Company competes with the other AWK subsidiaries for proactive investment capital. In determining how to allocate its finite proactive capital resources, it would be reasonable for AWK to consider the authorized ROE of each of its subsidiaries.

Q. Is the regulatory framework and the authorized ROE and equity ratio important to the financial community?

A. Yes. The regulatory framework is one of the most important factors in debt and equity investors' assessments of risk. Specifically, regarding debt investors, credit rating agencies consider the authorized ROE and equity ratio for regulated utilities to be very important for two reasons: (1) they help determine the cash flows and credit metrics of the regulated utility; and (2) they provide an indication of the

degree of regulatory support for credit quality in the jurisdiction. To the extent that the authorized returns in a jurisdiction are lower than the returns that have been authorized more broadly, credit rating agencies will consider this in the overall risk assessment of the regulatory jurisdiction in which the company operates. Not only do credit ratings affect the overall cost of borrowing, they also act as a signal to equity investors about the risk of investing in the equity of a company.

Q. What are your conclusions regarding regulatory guidelines?

A. The ratemaking process is premised on the principle that, in order for investors and companies to commit the capital needed to provide safe and reliable utility services, a utility must have a reasonable opportunity to recover the return of, and the market-required return on, its invested capital. Accordingly, the Commission's order in this proceeding should establish rates that provide the Company with a reasonable opportunity to earn an ROE that is (1) adequate to attract capital at reasonable terms; (2) sufficient to ensure its financial integrity; and (3) commensurate with returns on investments in enterprises with similar risk. It is important for the ROE authorized in this proceeding to take into consideration current and projected capital market conditions, as well as investors' expectations and requirements for both risks and returns. Because utility operations are capital-intensive, regulatory decisions should enable the utility to attract capital at reasonable terms under a variety of economic and financial market conditions. Providing the opportunity to earn a market-based cost of capital supports the financial integrity of the Company, which is in the interest of both customers and shareholders.

V. CAPITAL MARKET CONDITIONS

Q. Why is it important to analyze capital market conditions?

A. Capital market conditions influence cost of equity models by affecting inputs in the model at the time the analysis is performed. While the ROE that is established in a rate proceeding is intended to be forward-looking, the analyst uses current and projected market data, specifically stock prices, dividends, growth rates and interest rates, in the models to estimate the required return for the subject company.

Analysts and regulatory commissions recognize the importance of considering how these conditions impact cost of equity estimation models when determining the appropriate range and recommended ROE for a future period. If investors do not expect current market conditions to be sustained in the future, it is possible that the cost of equity estimation models will not provide an accurate estimate of investors' required return during that rate period. Therefore, it is important to consider projected market data to estimate the return of the forward-looking period.

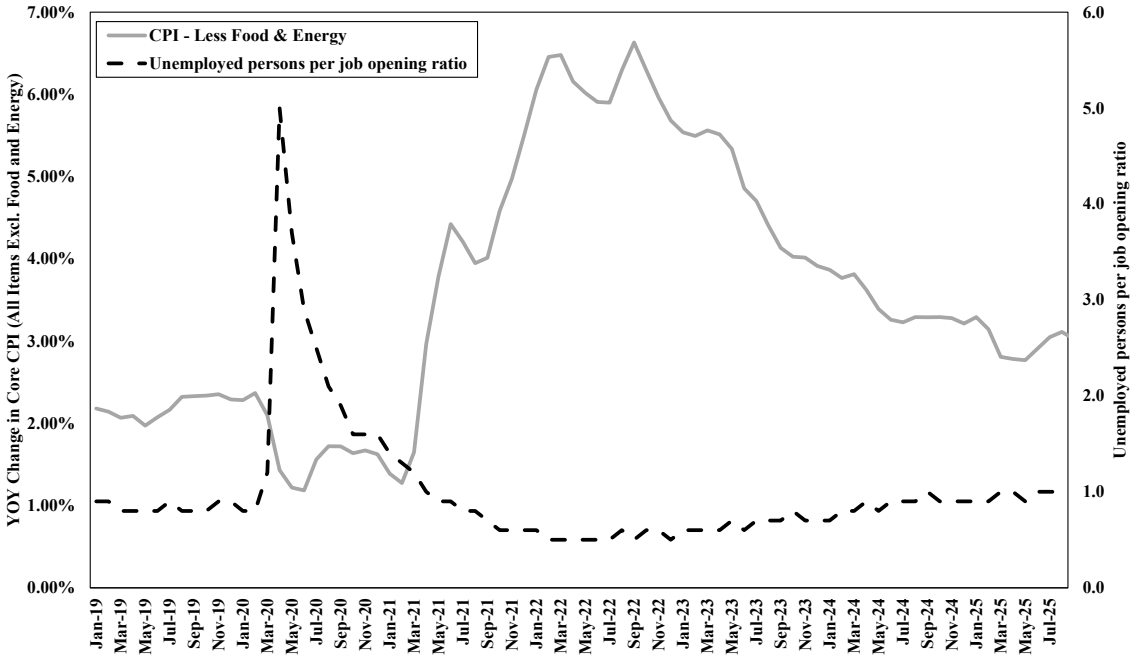
Q. What has the level of inflation been over the past few years?

A. As shown in Figure 2 core inflation increased steadily beginning in early 2021, rising from 1.40 percent in January 2021 to a high of 6.64 percent in September 2022, which was the largest 12-month increase since 1982.[5] While core inflation had declined, it continues to remain above the Federal Reserve's target level of 2.00 percent.

[5] *Bloomberg,* Pickert, Reade, "Core US Inflation Rises to 40-Year High, Securing Big Fed Hike," Oct. 13, 2022.

Because the Federal Reserve's dual mandate is to promote stable prices and employment, considering employment data, in addition to inflation, is important. The ratio of unemployed persons per job opening was 1.0 in August 2025 (the most recent data available at the time of this testimony) and has been consistently at or below 1.00 since April 2021, suggesting a tighter labor market. The strength in the labor market has allowed the Federal Reserve to prioritize reducing inflation by pursuing the necessary restrictive monetary policy needed to achieve its 2.00 percent target benchmark.

Figure 2: Core Inflation and Unemployed Persons-to-Job Openings, January 2019 to September 2025[6]



Q. What policy actions did the Federal Reserve enact to respond to increased inflation?

A. The dramatic increase in inflation prompted the Federal Reserve to pursue an aggressive normalization of monetary policy, removing the accommodative policy programs used to mitigate the economic effects of COVID-19. Between the March 2022 Federal Open Market Committee ("FOMC") meeting and the July 2023

[6] Bureau of Labor Statistics. Figure 3 presents the year-over-year ("YOY") change in core inflation, as measured by the Consumer Price Index ("CPI") excluding food and energy prices as published by the Bureau of Labor Statistics. I consider core inflation because it is the preferred inflation indicator of the Federal Reserve for determining the direction of monetary policy. Core inflation is preferred by the Federal Reserve because it removes the effect of food and energy prices, which can be highly volatile.

FOMC meeting, the Federal Reserve increased the target federal funds rate through a series of increases from a range of 0.00 – 0.25 percent to a range of 5.25 percent to 5.50 percent.

Q. How did yields on long-term government bonds respond to the Federal Reserve's normalization of monetary policy?

A. Since the Federal Reserve's December 2021 meeting, the yield on 10-year Treasury bonds has increased by over 350 basis points, increasing from 1.47 percent on December 15, 2021, to a peak of 4.98 percent in October 2023. It currently remains well above 2021 levels (i.e., 4.16 percent as of September 30, 2025).[7]

Q. Has the Federal Reserve reduced the federal funds rates?

A. Yes. The Federal Reserve reduced the federal funds rate by 50 basis points in September 2024, 25 basis points in November 2024, 25 basis points in December 2024, and more recently 25 basis points in September 2025 and October 2025. At the September 2025 meeting, the Federal Reserve noted that it was continuing to assess the risks to both inflation and employment, but that the "downside risks to employment have risen" and, as a result, concluded that it was the appropriate time for a rate decrease after having kept rates unchanged in 2025.[8]

Q. What is the expected path of monetary policy over the near-term?

A. At the September 2025 FOMC meeting, Chairman Powell noted that while inflation has increased and remains "somewhat" elevated, the unemployment rate has

[7] S&P Capital IQ Pro.
[8] Federal Reserve, Press Release, September. 17, 2025.

"edged up" and "job gains have slowed" indicating an increase in the downside risks to employment.[9] As a result, the FOMC reduced the federal rate by 25 basis points to a range of 4.00 percent to 4.25 percent.[10] Regarding the possible path of monetary policy, Chairman Powell acknowledged increased uncertainty due to the implementation of government policy changes by the Trump administration, in particular, the changes in tariffs, and that there is still uncertainty whether the effect of tariffs on inflation will be "short-lived" or "more persistent."[11] Given the risks to both inflation and employment, Chairman Powell stated the stance of monetary policy will continue to be based on incoming data and the "balance of risks" and the Federal Reserve remains well positioned to respond to economic developments.[12] The FOMC is currently forecasting two additional rate cuts before the end of 2025 and one rate cut in 2026.[13] At the October meeting, Chairman Powell indicated that a "further reduction in the policy rate at the December meeting is not a foregone conclusion. Far from it… Policy is not on a preset course."[14]

Q. What has happened to the yields on long-term government bonds since the FOMC reduced the Federal Funds Rate in September 2024?

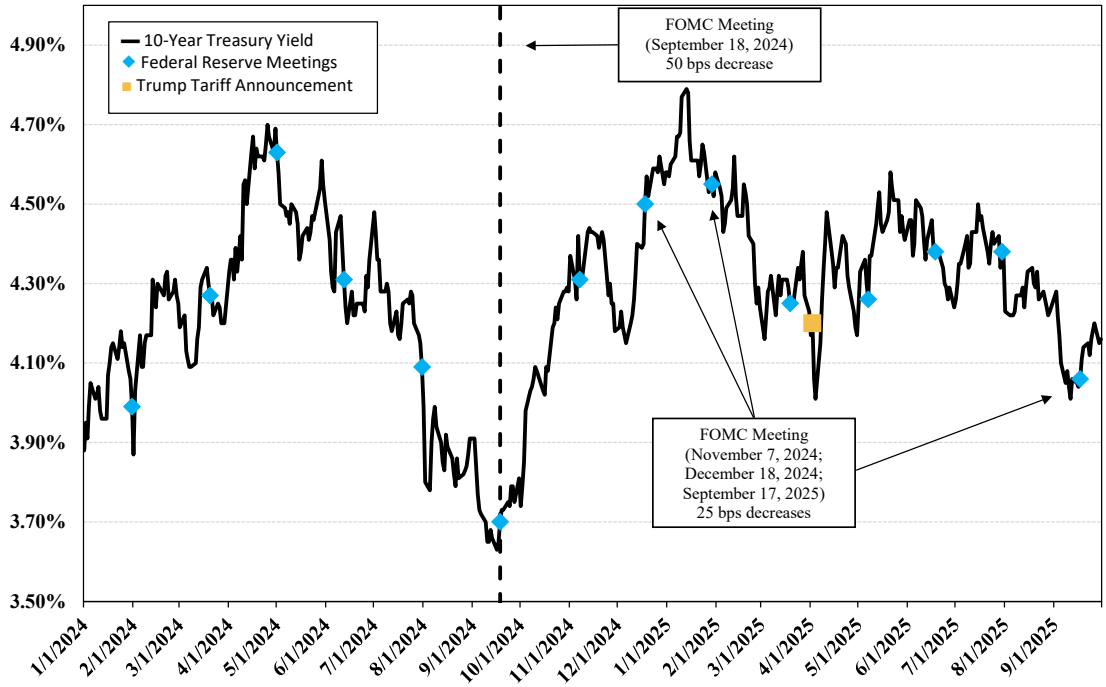
A. As shown in Figure 3 below, while the yield on the 10-year Treasury bond declined prior to the time of the first federal funds rate cut, the yield has generally increased

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9 Transcript of Jerome Powell's Press Conference, September 17, 2025.
10 *Id.*
11 *Id.*
12 *Id.*
13 Federal Reserve, Summary of Economic Projections, September 17, 2025, at 2.
14 CNN, Towfighi, John, Treasury yields rise as Powell tempers hopes for further rate cuts. Oct. 29, 2025.

since the September 2024 FOMC meeting. As of September 30, 2025, the 10-year Treasury bond yield was 4.16 percent, which is consistent with levels seen in July 2024, several months prior to the reductions in the federal funds rate.

Figure 3: 10-Year Treasury Bond Yield – January 2024 through September 2025[15]



Q. Why have long-term interest rates increased since the federal reserve reduced the federal funds rate in September 2024?

A. Investors view key elements of President Trump's economic plan, such as tax cuts, immigration policy, and tariffs, as inflationary.[16] For example, since his

[15] S&P Capital IQ Pro.

[16] The increase in long-term government bond yields was initially related to investors responding to an increasing probability of a Trump Administration in 2025 and has continued since President Trump's re-election and inauguration. (Davide Barbuscia and Lewis Krauskopf, "Bond rebound uncertain as Trump plans overshadow Fed rate cuts," *Reuters*, November. 8, 2024.)

inauguration in January 2025, President Trump announced several sets of tariffs on each of the U.S.'s trading partners, including but not limited to his announcement on April 2, 2025, implementing a "baseline line" tariff of 10 percent on all imports, reciprocal tariffs on countries that failed to negotiate a trade deal that went into effect on August 7, 2025, as well as the 50 percent tariffs on steel, aluminum, and copper and 25 percent tariffs on imported cars.[17] The implemented tariffs are largely viewed as inflationary. Inflation affects bonds, in particular long-term government bonds, because it erodes the value of future bonds payments. Therefore, in an inflationary environment, investors will demand higher returns on bonds to compensate for the added risk of inflation, thus bond prices decline and the yields on bonds increase. The longer the duration of the bond, the greater the effect of inflation, which is why inflation risk is greater for long-term government bonds. The significant tariff policy increases the risk that inflation will remain elevated, which is why the yields on long-term bonds have not decreased and in fact have increased since the Federal Reserve first reduced the federal funds rate in September 2024. Further, the use of tariffs strains the relationship with trading partners, which could result in a reduction in the foreign demand for long-term U.S. government bonds and lead to additional upward pressure on long-term government bond yields.[18]

[17] Jennifer Clarke, "What Are Tariffs, How Do They Work and Why Is Trump Using Them?" *BBC News*, Aug. 27, 2025.

[18] Karishma Vanjani, "U.S. Treasury Bonds Sell Off as 30-Year Yield Rises Most Since 1982," *Barron's*, Apr. 9, 2025.

Q. What are expectations for the yields on long-term government bonds?

A. While the Federal Reserve is forecasting additional cuts to the federal funds rate in 2025 and 2026, economists are still expecting elevated long-term interest rates. In the most recently published report by *Blue Chip Financial Forecasts*, the consensus estimate of economists is that the 30-year Treasury bond yield will remain stable and decrease only slightly from 4.70 percent in Q4/2025 to 4.60 percent in Q1/2027.[19] This is important because it means that long-term interest rates are expected to remain elevated during the period that the Company's rates will be in effect.

Q. What are your conclusions regarding the effect of current market conditions on the cost of equity for the Company?

A. It is important to consider current and projected market conditions in setting the forward-looking ROE due to its effect on the estimated cost of equity. While the FOMC reduced the federal funds rate at its September and October 2025 meetings, Chairman Powell has indicated that the Federal Reserve will continue to rely on incoming data to determine future adjustments to the federal funds rate. Further, long-term interest rates remain elevated and are expected to continue to remain elevated due to inflationary policies such as tariffs, immigration policy, and tax cuts. With long-term interest rates expected to remain relatively high, borrowing also remains relatively more expensive, which means the cost of capital has increased. As a result, investors demand a higher cost of equity, which means

[19] *Blue Chip Financial Forecasts*, Vol. 44, No. 6, June 2, 2025, at 14.

the cost of equity has increased and is expected to remain elevated over the near term.

VI. PROXY GROUP SELECTION

Q. Please provide a brief profile of PAWC.

A. PAWC is a wholly owned subsidiary of AWK that provides water distribution service to approximately 688,000 customers and wastewater service to approximately 115,000 customers in Pennsylvania.[20] In 2024, PAWC's total operating revenues were $1,039 million, which is 24.20 percent of total regulated operating revenues for PAWC's parent company, AWK.[21] The Company can access debt markets through American Water Capital Corp. ("AWCC") or independently. The current credit ratings for PAWC are as follows: (1) S&P: A- (Outlook: Stable);[22] and (2) Moody's: A3 (Outlook: Positive).[23] Additionally, the current credit ratings on senior unsecured debt for AWK and AWCC are as follows: (1) S&P: A (Outlook: Stable);[24] and (2) Moody's: Baa1 (Outlook: Stable).[25]

Q. Why have you used a group of proxy companies to estimate the cost of equity for PAWC?

A. In this proceeding, I estimate the cost of equity for PAWC, which is a rate-regulated subsidiary of AWK. Because the ROE is a market-based concept, and given the fact that PAWC's operations do not make up the entirety of a publicly traded entity, it is necessary to establish a group of companies that is both publicly traded and

[20] American Water Works Company, Inc., 2024 SEC Form 10-K, at 4.
[21] *Id*.
[22] S&P Capital IQ.
[23] Moody's Investors Service.
[24] S&P Capital IQ.
[25] Moody's Investors Service.

comparable to the Company in certain fundamental business and financial respects to serve as its "proxy" for purposes of the ROE estimation process. Even if the Company is publicly traded, it is possible that transitory events could bias its market value over a given period. A significant benefit of using a proxy group is that it moderates the effects of unusual events that may be associated with any one company. The proxy companies used in my analyses all possess a set of operating and financial risk characteristics that are substantially comparable to PAWC, and, therefore, provide a reasonable basis for deriving the appropriate ROE.

Q. How did you select the companies in your proxy group?

A. I began with the group of U.S. utilities that *Value Line* classifies as "Water Utilities" and "Natural Gas Distribution Companies." That combined group includes 15 domestic U.S. utilities.[26] I simultaneously applied the following screening criteria to select companies that:

- pay consistent quarterly cash dividends because companies that do not cannot be analyzed using the Constant Growth DCF model;
- have an investment grade long-term issuer rating;
- have positive long-term earnings growth forecasts from at least two equity analysts;
- derive more than 70.00 percent of their total operating income from regulated operations; and
- were not parties to a merger or transformative transaction during the analytical periods relied on.

[26] Includes nine natural gas companies and six water companies.

Q. Do you include AWK in your proxy group?

A. No. It is not appropriate to include AWK in the proxy group used to determine the authorized ROE for PAWC because of the circular logic that would occur. For example, in the current proceeding, the ROE for PAWC is being determined, which in turn contributes to the ROE of its parent company, AWK. PAWC is a significant subsidiary of AWK. For its regulated businesses, PAWC has the most customers among AWK subsidiaries, and accounts for 24.20 percent of AWK's operating revenues, the second only to New Jersey American Water.[27] If AWK were included in the proxy group, AWK would be used to determine its own subsidiary's ROE. Therefore, to avoid the circular logic, I have excluded AWK from my proxy group for PAWC.

Q. Does your proxy group include Essential Utilities ("WTRG")?

A. Yes. As seen in Schedule 3, WTRG meets both my operating income screening criterion and Pennsylvania's Bureau of Investigation & Enforcement's ("I&E's") preferred revenue screening criterion, which requires companies to generate at least 50.00 percent of total revenue from water operations.[28] As of 2024, WTRG generates 58.57 percent of revenue from water operations.[29]

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[27] American Water Works Company, Inc., 2024 SEC Form 10-K, at 4; New Jersey accounts for 24.50 percent of operating revenue, the highest share among all states where AWK operates.

[28] Essential Utilities Inc. 2024 SEC Form 10-K, at 118; Pennsylvania Public Utility Commission, Docket Nos. 2023-3043189 & R-2023-304190, Direct Testimony of D.C. Patel, Feb. 1, 2024, at 9.

[29] As of October 27, 2025, American Water Works Company, Inc. and Essential Utilities announced an intention to merge; however, the analyses presented in my Direct Testimony rely on data through September 30, 2025, which does not include the effects of this merger. Therefore, the proxy group currently includes Essential Utilities.

Q. Why did you consider natural gas distribution companies in the proxy group?

A. *Value Line* currently classifies only six companies as water utilities and there is limited analyst coverage for these companies. Therefore, the universe of water utilities is already small before a set of screening criteria are applied. Additionally, there is currently a trend towards consolidation in the utility industry, which reduces the number of available proxy companies.[30] Because there are a small number of companies that are available for inclusion in the proxy group, I also consider natural gas distribution companies that meet the screening criteria.

Q. Are natural gas distribution companies reasonably comparable to water utilities to be included in a proxy group used to estimate the cost of equity for a water utility?

A. Yes, it is reasonable to consider natural gas distribution companies for purposes of establishing a proxy group of companies that are reasonably comparable to PAWC. PAWC is a regulated utility distribution company, which is similar to other regulated utility distribution companies that provide natural gas service. The screening criteria I have specified requires that a company derive more than 70.00 percent of its operating income from regulated operations. Therefore, the natural gas distribution companies included in my proxy group generate a large portion of

[30] Chediak, Mark, et al. "Utility M&A Is So Hot Not Even Berkshire's Billions Won a Bid." Bloomberg.com, Bloomberg, 3 Jan. 2018, www.bloomberg.com/news/articles/2018-01-03/utility-m-a-is-so-hot-not-even-berkshire-s-billions-won-a-bid.

their operating income from regulated operations similar to PAWC and the water utilities included in the proxy group.

Recent consolidation in the utility industry demonstrates the similar nature of water and natural gas distribution utilities. Consolidation within the water utility industry is not limited to water-only utilities; there have also been acquisitions that have involved the merger of a natural gas utility with a water utility and an electric utility with a water utility. For example, in 2017, Northwest Natural Gas Company ("Northwest Natural") acquired Salmon Valley Water Company and Falls Water Company, two water utilities operating in the Pacific Northwest, and one of the reasons cited for the merger was the similarity in operating characteristics and risk profiles of the natural gas and water utilities. In an interview regarding the transaction, the CEO of Northwest Natural noted:

> While these transactions and the companies' continuing operations are not expected to have a material impact on NW Natural's financial results, we view these acquisitions as the first step in a broader strategy. The water utility sector has a risk profile and business model that is similar to our core gas utility. There are also substantial investment opportunities over the long term, as water infrastructure needs to be replaced and upgraded to serve growing communities with safe, clean drinking water.[31]

Similarly, in 2020, Essential completed the acquisition of PNG Companies, LLC, a natural gas utility operating in Pennsylvania, West Virginia, and Kentucky. In discussing the acquisition, Essential's Chairman and CEO Chris Franklin noted

[31] Northwest Natural Gas Company, Press Release, "NW Natural Expands into Regulated Water Utility Sector with Acquisitions in Oregon and Idaho," Dec. 21, 2017.

that "both gas and water utilities are underground utilities, and that the systems share a common burden of being old and in need of replacement." However, he said, "rates will not go up for 'a number of years,' and … any increase would require approval from the PUC."[32]

Q. Have other regulators considered the inclusion of other utility industry segments in the proxy group used to estimate the cost of equity for a water utility?

A. Yes. The Massachusetts Department of Public Utilities ("MDPU"), the Florida Public Service Commission ("FPUC") and the Illinois Commerce Commission ("ICC") have considered the results of a proxy group that includes natural gas companies when determining the authorized ROE for water utilities. For example:

- In Docket No. 17-90, the MDPU determined that the use of a natural gas utility proxy group was appropriate for the purpose of demonstrating the comparability of the investment risk of the proxy group to Aquarion Water Company.[33]

- In Docket No. 20180006-WS, the FPUC modified the methodology used to estimate the ROE for water and wastewater utilities in Florida to include a combined proxy group of natural gas and water utilities.[34] The FPUC has previously relied on a natural gas only proxy group to estimate the ROE for water and wastewater utilities;[35] however, to increase the size of the proxy group, the FPUC decided to rely on a combined proxy group. Specifically, the FPUC noted:

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[32] Margaret J. Krauss, "Aqua America Will Buy Peoples Gas For $4.3 Billion," 90.5 WESA (NPR), Jan. 16, 2020.

[33] Massachusetts Department of Public Utilities, Docket No. 17-90, Oct. 31, 2018, at 286-287.

[34] Florida Public Service Commission, Docket No. 20180006-WS, Order No. PSC-2018-0327-PAA-WS, June 26, 2018, at 7.

[35] Florida Public Service Commission, Docket No. 170006-WS, Order No. PSC-17-0249-PAA-WS, June 26, 2017, at 2.

> The leverage formula methodology shall be modified to include a combined proxy group of natural gas and WAW utilities as proxy companies in calculating the leverage formula. We find that the selected natural gas utilities and WAW utilities that derive at least 50 percent of their revenue from regulated rates. These utilities have market power and are influenced significantly by economic regulation. In Attachment 1, the returns calculated using the proxy group are adjusted to reflect the risks faced by Florida WAW utilities. The updated index consists of five natural gas companies and seven WAW companies that derive at least 50 percent of their total revenue from regulated operations. These companies have a median Standard and Poor's bond rating of "A."[36]

In Case No. 22-0210, for Illinois-American Water Company, the ICC agreed that a proxy group of water and public utility companies was a reasonable sample upon which to apply the various COE estimation models.[37]

Q. Have you compared financial risk metrics of the water utilities and natural gas utilities in your proxy group?

A. Yes. I review *Value Line* safety rankings,[38] *Value Line* timeliness rankings,[39] *Value Line* betas, and standard deviation of daily price returns data since 2020. As shown in Figure 4 below, these metrics demonstrate that the natural gas companies and water companies in my proxy group have similar risk characteristics.

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[36] Florida Public Service Commission, Docket No. 20180006-WS, Order No. PSC-2018-0327-PAA-WS, June 26, 2018, at 8.

[37] Illinois Commerce Commission, Docket No. 22-0210, Order, Dec. 15, 2022, at 102.

[38] *Value Line's* Safety ranking measures the risk associated with a stock, considering financial strength and volatility. The ranking is from 1 (highest) to 5 (lowest).

[39] *Value Line's* Timeliness ranking measures the forecasted relative market performance in the next 12 months. The ranking is from 1 (highest and most likely to outperform most stocks) to 5 (lowest and most likely to underperform most stock).

Figure 4: Water and Natural Gas Companies Comparison[40]

	Water	Natural Gas
Safety Ranking	2.00	1.83
Timeliness Ranking	3.60	3.80
Beta	0.80	0.75
Annualized Std. Dev.	31.00%	29.50%

Q. What is the composition of your proxy group?

A. The screening criteria discussed above resulted in a proxy group consisting of the companies in Figure 5.

Figure 5: Proxy Group

Company	Ticker
Atmos Energy Corporation	ATO
Chesapeake Utilities Corporation	CPK
NiSource Inc.	NI
Northwest Natural Gas Company	NWN
ONE Gas, Inc.	OGS
Southwest Gas Corporation	SWX
American States Water Company	AWR
California Water Service Group	CWT
Middlesex Water Company	MSEX
H20 America (SJW)	HTO
Essential Utilities, Inc.	WTRG

[40] Bloomberg Professional; *Value Line*, July 4, 2025 and Aug. 22, 2025.

Q. Is there sufficient analyst coverage of the water and natural gas proxy group companies?

A. While there is limited analyst coverage of the water utilities, there is more coverage of the natural gas utilities. As discussed in more detail later in my testimony, I rely on three sources for growth rates: *Value Line*, *S&P Capital IQ*, and *Zacks Investment Research* ("*Zacks")*. An individual analyst prepares each of the *Value Line* reports for all companies. *S&P Capital IQ* reports the number of estimates that contribute to their projected growth rates. As shown in Figure 6**.** below, the only water utility proxy company that has multiple analysts contributing to the forecast is Essential Utilities, whereas there are multiple analysts contributing estimates for the majority of the natural gas utilities in the proxy group. Further, in many cases, the growth rate reported by *Zacks* is the same growth rate as the *S&P Capital IQ* estimate. In those cases, so as not to overweight the projections of an analyst, I do not include the duplicate estimate reported by *Zacks* in my analysis. Therefore, as shown in Schedule 4 of Exhibit No. 13-A, the number of growth rate estimates relied upon from *Zacks* that are independent from the *S&P Capital IQ* growth rates is limited.

Figure 6: Number of Analysts Contributing to S&P Capital IQ EPS Growth Projections[41]

Company	Ticker	Number of Analysts
Atmos Energy Corporation	ATO	2
Chesapeake Utilities Corporation	CPK	1

[41] Source: S&P Capital IQ. It is important to note that the only water company in the proxy group that is covered by more than one analyst is Essential Utilities, Inc., which announced a merger with American Water Works Company, Inc. on October 27, 2025.

NiSource Inc.	NI	3
Northwest Natural Holding Company	NWN	2
ONE Gas, Inc.	OGS	2
Southwest Gas Holdings, Inc.	SWX	3
American States Water Company	AWR	1
California Water Service Group	CWT	1
Middlesex Water Company	MSEX	1
H2O America	HTO	1
Essential Utilities, Inc.	WTRG	2

VII. COST OF EQUITY ESTIMATION

Q. Please briefly discuss the ROE in the context of the regulated rate of return ("ROR").

A. The overall ROR for a regulated utility is based on its weighted average cost of capital, in which the costs of the individual sources of capital are weighted by their respective book values. While the costs of debt and preferred stock can be directly observed, the cost of equity is market-based and, therefore, must be estimated based on observable market data.

Q. How is the required ROE determined?

A. The required ROE is estimated by using multiple analytical techniques that rely on market-based data to quantify investor expectations regarding required equity returns, adjusted for certain incremental costs and risks. Quantitative models produce a range of reasonable results from which the market-required ROE is selected. That selection must be based on a comprehensive review of relevant data and information and does not necessarily lend itself to a strict mathematical solution. The key consideration in determining the cost of equity is to ensure that

the methodologies employed reasonably reflect investors' views of the financial markets in general and of the subject company (in the context of the proxy group) in particular.

Q. What methods did you use to determine PAWC's cost of equity?

A. I consider the results of the Constant Growth DCF model, the CAPM, and the ECAPM. As discussed in more detail below, a reasonable ROE estimate appropriately considers alternative methodologies and the reasonableness of their individual and collective results.

A. Importance of Multiple Analytical Approaches

Q. Why is it important to use more than one analytical approach?

A. Because the cost of equity is not directly observable, it must be estimated based on both quantitative and qualitative information. When faced with the task of estimating the cost of equity, analysts and investors are inclined to gather and evaluate as much relevant data as reasonably can be analyzed. Several models have been developed to estimate the cost of equity, and I use multiple approaches to estimate the cost of equity. As a practical matter, however, all of the models available for estimating the cost of equity are subject to limiting assumptions or other methodological constraints. Consequently, many well-regarded finance texts recommend using multiple approaches when estimating the cost of

equity. For example, Copeland, Koller, and Murrin[42] suggest using the CAPM and Arbitrage Pricing Theory model.

Q. Has the Commission made similar findings regarding the reliance on multiple models?

A. Yes, the Commission has recognized the benefits of using multiple models in two recent proceedings. In its 2024 decision in PAWC's most recent rate proceeding, the Commission rejected I&E's recommendation to ignore the CAPM results and gave equal weight to I&E's DCF and CAPM results in determining an appropriate ROE for the Company. In doing so, the Commission concurred with the Administrative Law Judge's conclusion that the Company had "convincingly argued" that higher inflation, higher interest rates and capital costs exist and are likely to continue.[43]

In a 2012 decision for PPL Electric Utilities, while noting that the Commission has traditionally relied primarily on the DCF method to estimate the cost of equity for regulated utilities, the Commission recognized that market conditions were causing the DCF model to produce results that were much lower than other models such as the CAPM and Risk Premium. The Commission's Order explained:

> Sole reliance on one methodology without checking the validity of the results of that methodology with other cost of equity analyses does not always lend itself to responsible ratemaking. We conclude that methodologies other than the DCF can be used as a check

[42] Tom Copeland, Tim Koller and Jack Murrin, Valuation: Measuring and Managing the Value of Companies, 3d ed. (New York: McKinsey & Company, Inc., 2000), at 214.

[43] Pennsylvania Public Utility Commission, Pennsylvania-American Water Company, R-2023-3043189 and R-2023-3043190, July 11, 2024, at 194.

> upon the reasonableness of the DCF derived equity return calculation.[44]

The Commission ultimately concluded:

> As such, where evidence based on the CAPM and RP methods suggest that the DCF-only results may understate the utility's current cost of equity capital, we will give consideration to those other methods, to some degree, in determining the appropriate range of reasonableness for our equity return determination.[45]

Q. Are you aware of any other regulatory commissions that have recognized the importance of considering the results of multiple models?

A. Yes, several regulatory commissions consider the results of multiple ROE estimation methodologies such as the DCF, CAPM, and ECAPM in determining the authorized ROE, including the Minnesota Public Utilities Commission,[46] the Michigan PSC,[47] the Iowa Utilities Board ("IUB"),[48] the Washington Utilities and Transportation Commission ("Washington UTC"),[49] and the New Jersey Board of Public Utilities ("NJBPU").[50] For example, the Washington UTC has repeatedly emphasized that it "places value on each of the methodologies used to calculate

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44 Pennsylvania Public Utility Commission, PPL Electric Utilities, R-2012-2290597, meeting held Dec. 5, 2012, at 80.

45 *Id.*, at 81.

46 Docket No. G011/GR-17-563, Findings of Fact, Conclusions and Order, Dec. 26, 2018, at 27; Docket No. E015/GR-16-664, Findings of Fact, Conclusions and Order, Mar. 12, 2018, at 60-61.

47 Michigan Public Service Commission Order, DTE Gas Company, Case No. U-18999, Sept. 13, 2018, at 45-47.

48 IUB, Iowa-American Water Company, RPU-2016-0002, Final Decision and Order issued Feb. 27, 2017, at 35.

49 *Wash. Utils. & Transp. Comm'n v. PacifiCorp*, Docket UE-130043, Order 05, n.89 (Dec. 4, 2013); *Wash. Utils. & Transp. Comm'n v. PacifiCorp*, Docket UE-100749, Order 06, ¶ 91 (Mar. 25, 2011).

50 NJBPU Docket No. ER12111052, OAL Docket No. PUC16310-12, Order Adopting Initial Decision with Modifications and Clarifications, Mar. 18, 2015, at 71.

the cost of equity and does not find it appropriate to select a single method as being the most accurate or instructive."[51] The Washington UTC has also explained that "[f]inancial circumstances are constantly shifting and changing, and we welcome a robust and diverse record of evidence based on a variety of analytics and cost of capital methodologies."[52]

Additionally, in its recent order for DTE Gas Company ("DTE Gas") in Case No. U-18999, the Michigan PSC considered the results of each of the models presented by the ROE witnesses, which included the DCF, CAPM, and ECAPM in the determination of the authorized ROE.[53] The Commission also considered authorized ROEs in other states, increased volatility in capital markets and the company-specific business risks of DTE Gas.

B. Constant Growth DCF Model

Q. Please describe the DCF approach.

A. The DCF approach is based on the theory that a stock's current price represents the present value of all expected future cash flows. In its most general form, the DCF model is expressed as follows:

$$P_0 = \frac{D_1}{(1+k)} + \frac{D_2}{(1+k)^2} + \cdots + \frac{D_\infty}{(1+k)^\infty} \qquad [1]$$

[51] *Wash. Utils. & Transp. Comm'n v. PacifiCorp*, Docket UE-130043, Order 05, n.89 (Dec. 4, 2013).

[52] *Wash. Utils. & Transp. Comm'n v. PacifiCorp*, Docket UE-100749, Order 06, ¶ 91 (Mar. 25, 2011).

[53] Michigan Public Service Commission Order, DTE Gas Company, Case No. U-18999, Sept. 13, 2018, at 45-47.

Where P_0 represents the current stock price, $D_1 \ldots D_\infty$ are all expected future dividends, and k is the discount rate, or required ROE. Equation [1] is a standard present value calculation that can be simplified and rearranged into the following form:

$$k = \frac{D_0(1+g)}{P_0} + g \qquad [2]$$

Equation [2] is often referred to as the Constant Growth DCF model in which the first term is the expected dividend yield and the second term is the expected long-term growth rate.

Q. What assumptions are required for the Constant Growth DCF model?

A. The Constant Growth DCF model requires the following four assumptions: (1) a constant growth rate for earnings and dividends; (2) a stable dividend payout ratio; (3) a constant price-to-earnings ratio; and (4) a discount rate greater than the expected growth rate. To the extent that any of these assumptions are not objectively valid, considered judgment and/or specific adjustments should be applied to the results.

Q. What market data did you use to calculate the dividend yield in your Constant Growth DCF model?

A. The dividend yield in my Constant Growth DCF model is based on the proxy companies' current annual dividend and average closing stock prices over the 30-, 90-, and 180-trading days as of September 30, 2025.

Q. Why do you use three averaging periods for stock prices?

A. I use an average of recent trading days to calculate the term P_0 in the DCF model to reflect current market data, while also ensuring that the result of the model is not skewed by anomalous events that may affect stock prices on any given trading day.

Q. Do you make any adjustments to the dividend yield to account for periodic growth in dividends?

A. Yes. Since utility companies tend to increase their quarterly dividends at different times throughout the year, it is reasonable to assume that dividend increases will be evenly distributed over calendar quarters. Given that assumption, it is reasonable to apply one-half of the expected annual dividend growth rate for purposes of calculating the expected dividend yield component of the DCF model. This adjustment ensures that the expected first-year dividend yield is, on average, representative of the coming 12-month period, and does not overstate the aggregated dividends to be paid during that time.

Q. Why is it important to select appropriate measures of long-term growth in applying the DCF model?

A. In its Constant Growth form, the DCF model (i.e., Equation [2]) assumes a single long-term growth rate in perpetuity. One must assume that the dividend payout ratio remains constant and that earnings per share, dividends per share, and book value per share all grow at the same constant rate in order to reduce the long-term growth rate to a single measure. Over the long run, however, dividend growth can

only be sustained by earnings growth. For example, earnings growth rates tend to be least influenced by capital allocation decisions that companies may make in response to near-term changes in the business environment. Since such decisions may directly affect near-term dividend payout ratios, estimates of earnings growth are more indicative of long-term investor expectations than are dividend or book value growth estimates.

Q. What sources of long-term growth rates did you rely on in your Constant Growth DCF model?

A. My Constant Growth DCF model incorporates the following sources of long-term earnings growth rates: (1) *Zacks Investment Research* ("*Zacks*"); (2) *S&P Capital IQ Pro*; and (3) *Value Line*.

Q. Why do you believe that projected earnings growth rates are the appropriate growth rates in the DCF model?

A. Earnings are the fundamental driver of a company's ability to pay dividends; therefore, projected EPS growth is the appropriate measure of a company's long-term growth. In contrast, changes in a company's dividend payments are based on management decisions related to cash management and other factors. For example, a company may decide to retain earnings rather than pay out a portion of those earnings to shareholders through dividends. Therefore, dividend growth rates are less likely than earnings growth rates to reflect accurately investor perceptions of a company's growth prospects.

Q. How did you calculate the range of results for the Constant Growth DCF model?

A. I calculate a low-end result for my DCF model using the minimum growth rate of the three sources (i.e., the lowest of the *Zacks*, *S&P Capital IQ Pro*, and *Value Line* projected earnings growth rates) for each of the proxy group companies. I use a similar approach to calculate a high-end result, using the maximum growth rate of the three sources for each proxy group company. Lastly, I calculate the mean results using the average growth rate from all three sources for each proxy group company.

Q. Is your DCF approach generally consistent with I&E's past methods?

A. Yes. In PAWC's prior rate case, I&E used a Constant Growth DCF. I&E's growth rates were based on the average of five-year analyst forecasted earnings from *Yahoo! Finance*, *Zacks*, and *Value Line,* which is consistent with the assumption used in my DCF analysis except that *Yahoo! Finance* no longer reports consensus projected three- to five-year earnings growth rates. I rely on consensus three- to five-year earnings growth rates reported by *S&P Capital IQ Pro* in my DCF.

I&E's dividend yield assumption was based on the average of the spot dividend yield and a 52-week average dividend yield. I&E's recommended ROE was based on the average of the individual proxy group company cost of equity estimates

using the DCF model.[54] Additionally, as discussed above, I rely on expected dividend yields.

Q. Please summarize the results of your Constant Growth DCF analyses.

A. The results of my Constant Growth DCF analyses are presented in Schedule 4 of Exhibit No. 13-A, and Figure 7 summarizes the results.

Figure 7: Constant Growth DCF Results

	Minimum Growth Rate	Average Growth Rate	Maximum Growth Rate
30-Day Avg. Stock Price	9.78%	10.39%	11.05%
90-Day Avg. Stock Price	9.83%	10.43%	11.10%
180-Day Avg. Stock Price	9.84%	10.45%	11.12%
Average	9.82%	10.42%	11.09%

Q. Did you perform a sensitivity analysis using an alternative dividend yield calculation?

A. Yes. Although I do not endorse this methodology, I perform a DCF analysis that is generally consistent with the methodology used by I&E in the Company's last rate proceeding.[55] In that proceeding, I&E relied on the same analyst earnings growth rates that I relied upon. However, as noted previously, since *Yahoo! Finance* no longer reports a long-term growth rate, I have substituted S&P *Capital IQ* growth rates to maintain three sources. In this scenario, I rely on I&E's assumptions as used in the last proceeding: a water utility proxy group including

[54] Pennsylvania Public Utility Commission, Docket Nos. 2023-3043189 & R-2023-304190, Direct Testimony of D.C. Patel, Feb. 1, 2024, at 29 and 30; I&E Exhibit No. 2, Schedules 4-6.

[55] Pennsylvania Public Utility Commission, Docket Nos. 2023-3043189 & R-2023-304190, Direct Testimony of D.C. Patel, Feb. 1, 2024, at 29; I&E Exhibit No. 2, Schedule 4.

AWK, projected dividends, spot prices and the 52-week low price, and 52-week high price as reported by Value Line to calculate dividend yields. The result from this scenario is a cost of equity estimate of 9.59 percent as shown in Schedule 5 of Exhibit No. 13-A. While this result is slightly below the low end of my DCF results, reflecting the lowest growth rates for the proxy group companies used in my analysis, it is higher than PAWC's current authorized ROE.[56]

C. CAPM and ECAPM Analyses

Q. Please briefly describe the Capital Asset Pricing Model ("CAPM").

A. The CAPM is a risk premium approach that estimates the cost of equity for a given security as a function of a risk-free return plus a risk premium to compensate investors for the non-diversifiable or "systematic" risk of that security. Systematic risk is the risk inherent in the entire market or market segment. This form of risk cannot be diversified away using a portfolio of assets. Non-systematic risk is the risk of a specific company that can be mitigated through portfolio diversification.

The CAPM is defined by four components, each of which must theoretically be a forward-looking estimate:

$$K_e = r_f + \beta(r_m - r_f) \qquad [3]$$

Where:

K_e = the required market COE;

[56] While the data as of September 30, 2025 does not likely include any effects of the merger of AWK and WTRG that was announced on October 27, 2025, removing these two companies from the proxy group, the DCF result would be 9.92 percent.

β = Beta coefficient of an individual security;

r_f = the risk-free ROR; and

r_m = the required return on the market.

In this specification, the term (r_m – r_f) represents the Market Risk Premium. According to the theory underlying the CAPM, since unsystematic risk can be diversified away, investors should only be concerned with systematic risk. Systematic risk is measured by Beta. Beta is a measure of the volatility of a security as compared to the market as a whole. Beta is defined as:

$$\beta = \frac{Covariance(r_e, r_m)}{Variance(r_m)} \qquad [4]$$

Variance (r_m) of the market return is a measure of the uncertainty of the general market. The covariance (r_e, r_m) represents the covariance between the return on a specific security and the general market, which reflects the extent to which the return on that security will respond to a given change in the general market return. Thus, beta represents the risk of the security relative to the general market.

Q. What risk-free rate did you use in your CAPM analysis?

A. I rely on three sources for my estimate of the risk-free rate: (1) the current 30-day average yield on 30-year U.S. Treasury bonds, which is 4.79 percent;[57] (2) the average projected 30-year U.S. Treasury bond yield for the first quarter of 2026 through the first quarter of 2027, which is 4.62 percent;[58] and (3) the average

[57] *Bloomberg Professional*, as of Sept. 30, 2025.

[58] *Blue Chip Financial Forecasts*, Vol. 44, No. 10, Oct. 1, 2025, at 2.

projected 30-year U.S. Treasury bond yield for 2027 through 2031, which is 4.40 percent.[59]

Q. What Beta coefficients did you use in your CAPM analysis?

A. As shown in Schedule 6 of Exhibit No. 13-A, I use the average beta coefficients for the proxy group companies as reported by *Value Line*. The beta coefficients reported by *Value Line* are calculated based on five years of weekly returns relative to the New York Stock Exchange Composite Index. Additionally, as shown on Schedule 8 of Exhibit No. 13-A, I also consider an additional CAPM analysis that relies on the long-term average beta coefficient reported by *Value Line* for the companies in my proxy group from 2013 through 2024.

Q. How did you estimate the Market Risk Premium in the CAPM?

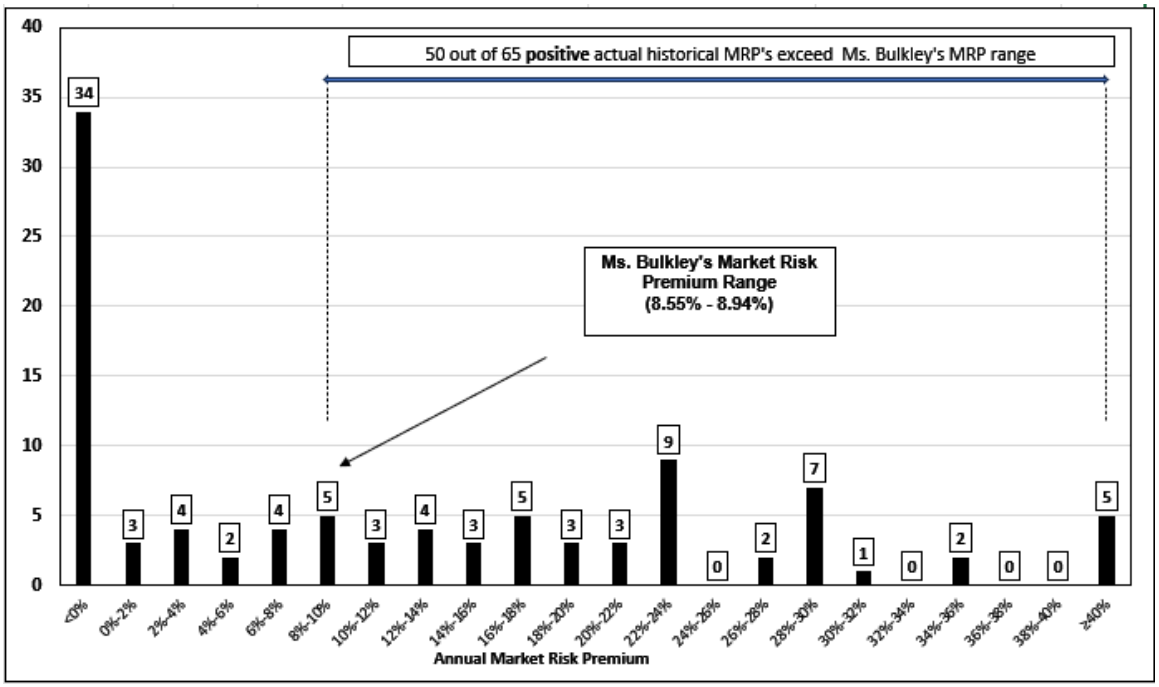
A. I estimate the Market Risk Premium as the difference between the implied expected equity market return and the risk-free rate. As shown in Schedule 9 of Exhibit No. 13-A, the expected return on the S&P 500 Index is calculated using the Constant Growth DCF model discussed earlier in my testimony for the companies in the S&P 500 Index. The Market Risk Premia used in my CAPM are in the range of 8.55 percent to 8.94 percent as seen in Schedule 6 of Exhibit No. 13-A.

[59] *Blue Chip Financial Forecasts*, Vol. 44, No. 6, June 2, 2025, at 14.

Q. How does the current expected market risk premia compare to observed historical market risk premia?

A. As shown in Figure 8 below, the vast majority of positive historical MRP observations (50 out of 65) are at or above the MRP range of 8.55 percent to 8.94 percent.

Figure 8: Realized U.S. Market Risk Premia (1926-2024)[60]



Q. Did you consider another form of the CAPM in your analysis?

A. Yes. I have also considered the results of an ECAPM in estimating the cost of equity for PAWC.[61] The ECAPM calculates the product of the adjusted beta coefficient and the market risk premium and applies a weight of 75.00 percent to

[60] Depicts total annual returns on large company stocks, as reported in the 2022 Duff & Phelps SBBI Yearbook. Years 2023 and 2024 were derived using *S&P Capital IQ* data.

[61] *See, e.g.*, Roger A. Morin, New Regulatory Finance, Public Utilities Reports, Inc., 2006, at 189.

that result. The model then applies a 25.00 percent weight to the market risk premium without any effect from the beta coefficient. The results of the two calculations are summed, along with the risk-free rate, to produce the ECAPM result, as noted in Equation [5] below:

$$k_e = r_f + 0.75\beta(r_m - r_f) + 0.25(r_m - r_f) \quad [5]$$

Where:

k_e = the required market-based cost of equity;
β = adjusted Beta coefficient of an individual security;
r_f = the risk-free rate of return; and
r_m = the required return on the market as a whole

The empirical form of the CAPM addresses the tendency of the "traditional" CAPM to underestimate the cost of equity for companies with low beta coefficients such as regulated utilities. In that regard, the ECAPM is not redundant to the use of adjusted betas in the traditional CAPM; rather, it recognizes the results of academic research indicating that the risk-return relationship is different (in essence, flatter) than estimated by the CAPM, and that the CAPM underestimates the "alpha," or the constant return term.[62]

Consistent with my CAPM, my application of the ECAPM uses the same three yields on the 30-year Treasury bonds as the risk-free rate, forward-looking market risk premium estimate, and beta coefficients.

[62] *Id*. at 191.

Q. What are the results of your CAPM and ECAPM analysis?

A. The results of my CAPM and ECAPM analyses are presented in Schedule 6 of Exhibit No. 13-A, and Figure 9 below summarizes my results.

Figure 9: Mean CAPM Results

	30-Year Treasury Bond Yield		
	Current 30-Day Avg	Near-Term Projected	Longer-Term Projected
CAPM:			
Current *Value Line* Beta	11.40%	11.36%	11.31%
Long-term Avg. *Value Line* Beta	11.24%	11.20%	11.15%
ECAPM:			
Current *Value Line* Beta	11.88%	11.86%	11.82%
Long-term Avg. *Value Line* Beta	11.77%	11.74%	11.70%

Q. Do you perform a sensitivity analysis using an alternative risk-free rate and market return calculation?

A. Yes. Although I support using a DCF-based market return with the 30-year Treasury yield, I acknowledge that in PAWC's prior case, the Commission relied on I&E's CAPM, including I&E's risk-free rate and market return.[63] I&E relied on the 10-year Treasury bond yield, and calculated the market return by averaging the average historical S&P 500 market return with *Value Line's Summary & Index* derived market return. Although I do not endorse this method, I perform CAPM and ECAPM analyses using a water utility proxy group including AWK, the yield on the 10-year Treasury bond as the risk-free rate and I&E's alternative market

[63] *Id.*

return as shown in Schedule 10 of Exhibit No. 13-A. These assumptions result in a cost of equity estimate of 10.09 percent for the CAPM.[64]

D. Commission ROE Methodology in the Company's Last Rate Proceeding

Q. Please describe the Commission's approach to determining the authorized ROE in the Company's last rate proceeding.

A. The Commission determined the Company's authorized return of 9.45 percent by averaging I&E's DCF (8.44 percent) and CAPM (10.44 percent) results.[65]

Q. Have you estimated the return that would be derived using the Commission's approach of averaging the results of the DCF and CAPM analyses to estimate the cost of equity?

A. Yes. As noted above, although I do not support I&E's methodology for calculating the DCF and CAPM, I developed alternative versions of the DCF and CAPM analyses using the methodology relied on by I&E in the Company's last rate proceeding. This resulted in a DCF result of 9.59 percent and a CAPM result of 10.09 percent. As shown in Figure 10, averaging the results of the alternative DCF and CAPM analyses produces a cost of equity of 9.84 percent.[66] Therefore,

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[64] Removing AWK and WTRG from the proxy group used for this analysis in recognition of the merger announcement on October 27, 2025, the CAPM result using this methodology would be 9.90 percent.

[65] Pennsylvania Public Utility Commission, Opinion and Order, Pennsylvania-American Water Company, Docket Nos. R-2023-3043189 (Water) and R-2023-3043190 (Wastewater), July 11, 2024, at 194.

[66] Removing AWK and WTRG from the proxy group used for this analysis in recognition of the merger announcement on October 27, 2025, would result in a weighted ROE (equally weighting the DCF and CAPM performed using the I&E methodology) of 9.91 percent.

applying the Commission's approach for determining the cost of equity in the Company's last rate proceeding produces an ROE of 9.84 percent, which is significantly greater than the Company's currently approved return of 9.45 percent. Thus, it is reasonable to conclude that the cost of equity has increased since the Company's last rate proceeding.

Figure 10: ROE using the Commission's Methodology in the Company's Last Rate Proceeding

I&E DCF	9.59%
I&E CAPM	10.09%
Average	**9.84%**

VIII. BUSINESS RISKS AND MANAGEMENT PERFORMANCE

Q. Do the DCF, CAPM, and ECAPM results for the proxy group, taken alone, provide an appropriate estimate of the cost of equity for PAWC?

A. No. These results provide only a range of the appropriate estimate of PAWC's cost of equity. Several additional factors must be considered when determining where the Company's cost of equity falls within the range of results. These factors, discussed below, should be considered with respect to their overall effect on PAWC's risk profile relative to the proxy group.

Q. What additional considerations apply to PAWC?

A. There are several factors: the Company's substantial capital expenditure program, regulatory risk, flotation costs, revenue stabilization mechanisms, and, related, its anticipated investments to ensure its water and wastewater systems comply with state and federal water standards. These factors, discussed below, should be considered with respect to their overall effect on PAWC's risk profile relative to the

proxy group. Additionally, consistent with Section 523 of the Pennsylvania Code and the Commission's Policy Statement on Small Nonviable Water and Wastewater Systems at 52 Pa. Code § 69.711, the Company's superior management should also be considered in the determination of the ROE.

Q. How do you account for these additional factors in your assessment?

A. Although there are several positive aspects of Pennsylvania regulation that render PAWC somewhat less risky than the proxy group as a whole, the Company is not without unique risks as compared to the proxy group that suggest that the ROE should be within the range established by the average to the high end of the range of returns estimated for the proxy group companies. Furthermore, the Company's excellent management performance supports an ROE at the midpoint of the range of returns estimated for the proxy group companies.

A. Capital Expenditures

Q. How is PAWC's risk profile affected by its substantial capital expenditure program?

A. PAWC projects that the Company will spend approximately $3.50 billion on capital investments for the period from 2026-2030, including significant investment to replace aging infrastructure necessary to meet the needs of its customers and to comply with various regulations.

From a credit perspective, the additional pressure on cash flows associated with high levels of capital expenditures exerts corresponding pressure on credit metrics and, therefore, credit ratings. An S&P report explains:

> [T]here is little doubt that the U.S. electric industry needs to make record capital expenditures to comply with the proposed carbon pollution rules over the next several years, while maintaining safety standards and grid stability. We believe the higher capital spending and subsequent rise in debt levels could strain these companies' financial measures, resulting in an almost consistent negative discretionary cash flow throughout this higher construction period. To meet the higher capital spending requirements, companies will require ongoing and steady access to the capital markets, necessitating that the industry maintains its high credit quality. We expect that utilities will continue to effectively manage their regulatory risk by using various creative means to recover their costs and to finance their necessary higher spending.[67]

While this S&P report refers to electric utilities, the same applies to water utilities.

In an August 2016 report, S&P explains the importance of regulatory support for large capital projects:

> When applicable, a jurisdiction's willingness to support large capital projects with cash during construction is an important aspect of our analysis. This is especially true when the project represents a major addition to rate base and entails long lead times and technological risks that make it susceptible to construction delays. Broad support for all capital spending is the most credit-sustaining. Support for only specific types of capital spending, such as specific environmental projects or system integrity plans, is less so, but still favorable for creditors. Allowance of a cash return on construction work-in-progress or similar ratemaking methods historically were extraordinary measures for use in unusual circumstances, but when construction costs are rising, cash flow support could be crucial to maintain credit quality through the spending program. Even more favorable are those jurisdictions that present an opportunity for a higher return on capital projects as an incentive to investors.[68]

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[67] S&P, Ratings Direct, "U.S. Regulated Electric Utilities' Annual Capital Spending is Poised to Eclipse $100 Billion," July 2014.

[68] S&P Global Ratings, "Assessing U.S. Investor-Owned Utility Regulatory Environments," Aug. 10, 2016, at 7.

Q. Does PAWC have a capital tracking mechanism to recover some of the costs associated with its capital expenditures plan between rate cases?

A. Yes. PAWC has a Water and Wastewater Distribution System Improvement Charge ("DSIC"), which allows PAWC to recover the costs associated with replacing and repairing aging water and wastewater infrastructure. The presence of these clauses is certainly a positive aspect of Pennsylvania regulation, but they have become quite commonplace in utility regulation. As shown in Schedule 12 of Exhibit No. 13-A, approximately 78.00 percent of the proxy group companies have infrastructure and capital recovery mechanisms that address significant capital expenditure requirements. Consequently, the presence of the DSIC, while a positive regulatory mechanism, does not reduce the Company's risk vis-à-vis that of the proxy group.

Q. Why is it important that PAWC's capital tracking mechanism recover these costs?

A. As noted previously, over the next five years, PAWC is proposing to invest $3.50 billion in infrastructure improvements. On an annual basis, PAWC's capital investment program is greater than its allowance for depreciation, which results in negative Free Cash Flow. Therefore, the Company will need to seek financing for its capital investments beyond any internally generated cash flow. Similar to the credit rating agencies, discussed previously, investors consider the stability and supportiveness of the regulatory environment in the assessment of overall risk of investment. The use of tracking mechanisms for the recovery of capital

investments has become a key component of the strategy to address regulatory lag that results from significant investments in supportive regulatory jurisdictions.[69]

Q. Has Pennsylvania been viewed as a supportive regulatory jurisdiction?

A. Yes. S&P conducts a ranking of regulatory jurisdictions, using a scale of nine steps ranging from a low of Below Average to Above Average, with each ranking having three notches, "3" being the low end of the ranking and "1" being the high end of the ranking. These rankings are assigned from an investor perspective and are intended to indicate the relative regulatory risk associated with the ownership of securities issued by the utilities in the jurisdiction. The evaluation is intended to assess the level and quality of earnings realized by the state utilities as a result of regulatory, legislative and court actions. Pennsylvania has been ranked Above Average 2 since 2019. S&P indicates that this ranking is based on a constructive regulatory climate, relying on forward test years, year, end rate base and reducing regulatory lag.[70]

Q. What is your conclusion regarding the regulatory environment in Pennsylvania as it relates to PAWC's capital investment plan?

A. The Company's capital plan demonstrates a need to access external capital for financing. Therefore, it is important that the constructive regulatory environment

[69] S&P Global Market Intelligence, RRA Regulatory Focus: Adjustment Mechanisms, Nov. 12, 2019, at 1.

[70] *S&P Capital IQ.*

that has been established by the Commission be maintained to ensure that the Company continues to be able to secure capital on favorable terms.

B. Regulatory Risk

Q. How does the regulatory environment affect investors' risk assessments?

A. The ratemaking process is premised on the principle that, for investors and companies to commit the capital needed to provide safe and reliable utility service, the subject utility must have the opportunity to recover the return of, and the market-required return on, invested capital. Regulatory commissions recognize that because utility operations are capital intensive, regulatory decisions should enable the utility to attract capital at reasonable terms, and doing so balances the long-term interests of investors and customers. To achieve this balance, the Company must be able to finance its operations assuming a reasonable opportunity to earn an appropriate return on invested capital to maintain an acceptable financial profile. In that respect, the regulatory environment is one of the most important factors considered in both debt and equity investors' risk assessments.

From the perspective of debt investors, the authorized return should enable the utility to generate the cash flow needed to meet its near-term financial obligations, make the capital investments needed to maintain and expand its systems, and maintain the necessary levels of liquidity to fund unexpected events. This financial liquidity must be derived not only from internally generated funds, but also by efficient access to capital markets. Moreover, because fixed income investors

have many investment alternatives, even within a given market sector, the utility's financial profile must be adequate on a relative basis to ensure its ability to attract capital under a variety of economic and financial market conditions.

Equity investors require that the authorized return be adequate to provide a risk-comparable return on the equity portion of the utility's capital investments. Because equity investors are the residual claimants on the utility's cash flows (which is to say that the equity return is subordinate to interest payments), they are particularly concerned with the strength of regulatory support and its effect on future cash flows.

Q. Do credit rating agencies consider regulatory risk in establishing a company's credit rating?

A. Yes. Both S&P and Moody's consider the overall regulatory framework in establishing credit ratings. Moody's establishes credit ratings based on four key factors: (1) business profile; (2) financial policy; (3) leverage and coverage; and (4) uplift for structural considerations. Within the business profile criteria, stability and predictability of regulatory environment and cost and investment recovery (sufficiency and timeliness) are each given a broad rating factor of 15.00 percent, while revenue risk is given a rating factor of 5.00 percent. Therefore, Moody's assigns regulatory risk a 35.00 percent weighting in the overall assessment of business and financial risk for regulated utilities.[71]

[71] Moody's Investors Service, Rating Methodology: Regulated Water Utilities, August 18, 2023, at 3.

S&P also identifies the regulatory framework as an important factor in credit ratings for regulated utilities, stating: "we assess regulatory advantage because the influence of the regulatory framework and regime is of critical importance. It defines the environment in which a utility operates and has a significant bearing on a utility's financial performance."[72] S&P identifies four specific factors that it uses to assess the credit implications of the regulatory jurisdictions of investor-owned regulated utilities: (1) regulatory stability; (2) tariff-setting procedures and design; (3) financial stability; and (4) regulatory independence and insulation.[73]

Q. Do equity analysts monitor regulatory risk?

A. Yes. For example, Morningstar notes that PAWC's prior rate case was "disappointing" and remarked that "regulatory risk remains elevated in Pennsylvania."[74] Bank of America Global Research analysts specifically note that regulatory risk for AWK can be an upside or downside, and further comments on regulatory risk for several other water utilities including assigning a 5.00 percent premium to American States Water Co.'s valuation due to constructive regulatory outlook.[75] Because analysts monitor regulatory risk, it is reasonable to conclude that investors consider the regulatory environment when making capital allocation decisions.

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72 Standard & Poor's Global Ratings, "Sector-Specific Corporate Methodology," April 4, 2024, at 147.

73 *Id*.

74 *Morningstar*, American Water Work Co Inc, August 1, 2024, at 1 and 6.

75 Bank of America, Global Research, "US & Utilities, Watt's the Number for US water utilities?", July 21, 2025.

Q. How does the regulatory environment in which a utility operates affect its access to and cost of capital?

A. The regulatory environment can significantly affect both the access to, and cost of capital in several ways. First, the proportion and cost of debt capital available to utility companies are influenced by the rating agencies' assessment of the regulatory environment. As noted by Moody's, "the characteristics and transparency of the concession(s) and regulations under which the utility operates, the track record of the regulatory regime in setting tariffs and applying regulations consistently are core aspects of the overall stability of a water utility's business profile."[76]

Q. Have you conducted any analysis of the risk associated with the regulatory framework in Pennsylvania relative to the jurisdictions in which the utility operating subsidiaries of the companies in your proxy group operate?

A. Yes. I have evaluated the regulatory framework in Pennsylvania on three factors that are important in terms of providing a regulated utility a reasonable opportunity to earn its authorized ROE: (1) test year convention (i.e., use of a forecast vs. historical test year); (2) the use of revenue decoupling mechanisms or other clauses that provide revenue stabilization; and (3) the prevalence of capital cost recovery between rate cases. The results of this regulatory risk assessment are shown in Schedule 12 of Exhibit No. 13-A and are summarized as follows:

1. Test Year Convention: PAWC is proposing to rely on a fully forecasted

[76] Moody's Investors Service, Rating Methodology: Regulated Water Utilities, August 18, 2023, at 9.

test year for the period ending June 30, 2027. Approximately 60.00 percent of the operating utilities of the proxy group companies provide service in jurisdictions that use a fully or partially forecast test year. Forecasted test years have been relied on for several years and produce cost estimates that are more reflective of future costs, which results in more accurate recovery of incurred costs and mitigates the regulatory lag associated with historical test years

2. Revenue Stabilization / Volumetric Risk: PAWC does not currently have protection against volumetric risk in Pennsylvania. However, approximately 56.00 percent of the operating companies held by the proxy group have some form of protection against volumetric risk through either decoupling, formula-based rates, and/or straight-fixed variable rate design that allow them to break the link between customer usage and revenues.

3. Capital Cost Recovery: PAWC has the DSIC surcharge that provides for recovery of a limited portion of the Company's capital investment costs. This is consistent with the proxy group, as 78.00 percent of the operating utilities of the proxy group companies have some form of capital cost recovery mechanism in place.

Q. What is the effect on PAWC of having relatively few timely cost recovery mechanisms?

A. The lack of timely cost recovery mechanisms can result in regulatory lag. Regulatory lag occurs when a regulated utility is not able to recover its just and reasonable costs of providing service to customers on a timely basis. Regulatory lag is reflected in a utility's financial performance through earnings attrition, which is the inability of the utility to earn its authorized ROE due to delays in the recovery

of allowable costs that have been incurred to provide regulated service to customers.

C. Flotation Costs

Q. What are flotation costs?

A. Flotation costs are the costs associated with the sale of new issues of common stock. These costs include out-of-pocket expenditures for preparation, filing, underwriting, and other issuance costs.

Q. Why is it important to consider flotation costs in the allowed ROE?

A. A regulated utility must have the opportunity to earn an ROE that is both competitive and compensatory to attract and retain new investors. To the extent that a company is denied the opportunity to recover prudently incurred flotation costs, actual returns will fall short of expected (or required) returns, thereby diluting equity share value.

Q. Are flotation costs part of the utility's invested costs or part of the utility's expenses?

A. Flotation costs are part of the invested costs of the utility, which are properly reflected on the balance sheet under "paid in capital." They are not current expenses, and, therefore, are not reflected on the income statement. Rather, like investments in rate base or the issuance costs of long-term debt, flotation costs are incurred over time. As a result, the great majority of a utility's flotation cost is incurred prior to the test year but remains part of the cost structure that exists during the test year and beyond, and as such, should be recognized for ratemaking

purposes. Therefore, it is irrelevant whether an issuance occurs during the test year or is planned for the test year because failure to allow recovery of past flotation costs may deny PAWC the opportunity to earn its required rate of return in the future.

Q. Please provide an example of why a flotation cost adjustment is necessary to compensate investors for the capital they have invested.

A. As shown in Schedule 13 of Exhibit No. 13-A, the offering price in AWK's 2023 stock issuance was $135.50 per share of common stock. After paying flotation costs associated with the equity issuance, which include fees paid to underwriters and attorneys, among others, AWK's net proceeds were only $133.41 per share invested. The net proceeds (i.e., $133.41 per share) can then be invested in plant used to serve its customers, which becomes part of rate base on which a return can be earned. Absent a flotation cost adjustment, the investor will thereafter earn a return on only the rate base funded by the proceeds from the $133.41 per share issued, even though their equity contribution was $135.50 per share of common stock. Therefore, making a small flotation cost adjustment in establishing the authorized ROE would provide the investor a reasonable opportunity to earn the authorized return, rather than the lower return that results when the authorized return is applied to an amount less than what the investor contributed.

Q. Is the need to consider flotation costs eliminated because PAWC is a wholly owned subsidiary of AWK?

A. No. Although PAWC is a wholly owned subsidiary of AWK, it is appropriate to consider flotation costs because wholly owned subsidiaries receive equity capital from their parent and provide returns on the capital that roll up to the parent, which is designated to attract and raise capital based upon the returns of those subsidiaries. To deny recovery of issuance costs associated with the capital that is invested in the subsidiaries ultimately penalizes the investors that fund the utility operations and could inhibit the utility's ability to obtain new equity capital at a reasonable cost. This is important for PAWC because, as I have previously discussed, the Company is planning significant capital expenditures in the near term.

Q. Is the need to consider flotation costs recognized by the academic and financial communities?

A. Yes. The need to reimburse shareholders for the lost returns associated with equity issuance costs is recognized by the academic and financial communities in the same spirit that investors are reimbursed for the costs of issuing debt. This treatment is consistent with the philosophy of a fair rate of return. According to Dr. Shannon Pratt:

> Flotation costs occur when new issues of stock or debt are sold to the public. The firm usually incurs several kinds of flotation or transaction costs, which reduce the actual proceeds received by the firm. Some of these are direct out-of-pocket outlays, such as fees paid to underwriters, legal expenses, and prospectus preparation costs. Because of this reduction in proceeds, the firm's required

> returns on these proceeds equate to a higher return to compensate for the additional costs. Flotation costs can be accounted for either by amortizing the cost, thus reducing the cash flow to discount, or by incorporating the cost into the cost of capital. Because flotation costs are not typically applied to operating cash flow, one must incorporate them into the cost of capital.[77]

Q. How did you calculate the flotation costs for PAWC?

A. My flotation cost calculation is based on the costs incurred by AWK in its most recent equity offering in February 2023. That flotation cost percentage is then applied to the DCF analysis to estimate impact of the flotation cost on the cost of equity. As shown in Schedule 13, based on the flotation costs incurred in the most recent AWK issuance, the impact on the cost of equity is approximately five basis points (i.e., 0.05 percent) based on the median results of the proxy group.

Q. Do your final cost of equity results include an adjustment for flotation cost recovery?

A. No. While the final cost of equity results do not incorporate an explicit adjustment for flotation costs, the estimated effect of flotation cost on the cost of equity is considered in identifying a recommended ROE within the range of cost of equity estimates from the various models.

[77] Shannon P. Pratt, *Cost of Capital Estimation and Applications*, Second Edition, at 220-221.

D. Risks Associated with Environmental and Water Quality Regulation

Q. Please provide an overview of the risks associated with water quantity, water quality and other environmental regulations applicable to PAWC's water supply facilities and operations.

A. Water supply utilities are subject to a complex array of regulations at the federal, state and river basin commission levels with respect to water quantity, water quality and other environmental aspects of their facilities and operations.

The testimony of Mr. Anthony Nokovich at PAWC Statement No. 4 provides a detailed description of the environmental and regulatory risks facing water and wastewater utilities. In addition to the requirement to make significant investments to extend facilities to accommodate applicants for service, there are multiple levels of authorization and regulation that apply to a public water system that wants to add a new source of supply or increase its withdrawals from existing sources. These factors add to the costs and lead time for obtaining new, or increasing existing, water sources to meet new demands that may arise in portions of the Company's system. These are additional risk factors that can directly affect PAWC's ability to furnish safe, adequate and reliable service, and increase the costs PAWC incurs to provide that service.

There are significant regulations that require the monitoring and treatment of water supplies to ensure the safety of and reliability of drinking water. Further, there is increased research and awareness of contaminants on an ongoing basis that, once identified, require investment to meet more stringent regulatory standards

related to new contaminants. While the Company intends to comply with all state and federal regulatory standards for safe and reliable drinking water, the upstream releases of chemicals that are then found in the Company's water supplies that must be remediated present an ongoing business risk.

Q. Provide an overview of the risks associated with environmental regulation with respect to PAWC's wastewater system operations.

A. As is the case with regard to drinking water system operations, the operation of wastewater collection and treatment systems face a range of environmental regulatory risks. These risks are discussed in detail in the testimony of Mr. Anthony Nokovich at PAWC Statement No. 4. Wastewater operations are also regulated at both the federal and state levels pursuant to numerous statutes and regulations. At the federal level, wastewater systems are regulated pursuant to the Clean Water Act and numerous regulations adopted by the Environmental Protection Agency ("EPA") under that law. At the state level, the Pennsylvania Clean Streams Law, Sewage Facilities Act, Solid Waste Management Act, Storage Tank and Spill Prevention Act and other laws administered by the DEP, coupled with the regulations adopted under those statutes, set standards and requirements for virtually every aspect of wastewater system operations. Similar to water regulation meeting regulatory compliance requirements, including evolving permitting requirements, and more stringent limits can be challenging and can result in significant increases in operating costs. Furthermore, wastewater systems face significant regulatory and environmental liability risks enforceable by governmental agencies through penalties and through citizen lawsuits.

Finally, combined sewer systems present further risks, particularly in periods of storms, during which times water flows can exceed the treatment system capacity, resulting in excess untreated water discharging through combined sewer outfalls. These systems can present increased risk as they often cannot be separated; however, the EPA seeks to reduce the number of these systems that operate.

Q. What is your conclusion with respect to the effect of the risk associated with environmental regulations and water quality regulations on PAWC's cost of equity?

A. PAWC has significant risk and uncertainty associated with environmental and water quality regulations, and the recovery of costs to comply with those regulations. It is clear that the financial community recognizes the additional risks to credit quality associated with the capital investment required to meet environmental and water quality regulations. As discussed in Section VI of my direct testimony; in order to establish a proxy group of sufficient size, the group is composed of water utilities and natural gas utilities. All of these factors, including the issues faced by electric and natural gas utilities in the proxy group, these environmental risk factors, and the magnitude of the capital program that the Company has planned to ensure compliance, support an ROE above the proxy group mean and median.

E. Management Performance and Recognition

Q. Please summarize the Public Utility Code as it pertains to consideration of performance factors in the utility's revenue requirement.

A. Section 523 of the Pennsylvania Public Utility Code states that the Commission consider "the efficiency, effectiveness and adequacy of service of each utility when determining just and reasonable rates under this title." Additionally, the Commission's Policy Statement on Small Nonviable Water and Wastewater Systems at 52 Pa. Code § 69.711 states that the Commission will consider acquisition incentives including "rate of return premiums," "acquisition adjustments," "deferral of acquisition improvement costs" and "plant improvement surcharges" to encourage the acquisition of troubled water and wastewater systems by viable utilities.

Q. What are the specific performance factors that are to be considered by the Commission?

A. As discussed in more detail in the testimony of Company Witness Mr. Justin Ladner (Statement No. 1), Sections 523 (a) and (b) address the factors considered in evaluating the performance of water and wastewater utilities. These provisions include 1) the efficiency, effectiveness and adequacy of service, 2) management effectiveness and operating efficiency, 3) action or inaction to encourage cost-effective conservation by customers of water, and 4) other relevant evidence that relates to efficiency, effectiveness and adequacy of service.

Q. Mr. Justin Ladner's testimony highlights recent Company activities that demonstrate exemplary management performance, including operating cost-saving measures and acquisitions and receiverships of small and troubled water and wastewater systems. How have you considered the management performance of PAWC in your recommendation?

A. Similar to other business risks, I have not made a specific adjustment for management performance; however, I consider it in setting the overall range and the recommendation of the appropriate ROE within that range.

IX. CAPITAL STRUCTURE AND COST OF DEBT

Q. Is the capital structure of the Company an important consideration in the determination of the appropriate ROE?

A. Yes. It is a fundamental tenet of finance that the greater the amount of financial risk borne by common shareholders, the greater the return required by shareholders in order to be compensated for the added financial risk imparted by the greater use of senior debt financing. In other words, assuming all else equal, the greater the debt ratio, the greater the risk to equity investors, and thus the greater the return required by equity investors. This is because the claim of equity holders on the cash flows of the Company is secondary to debt holders, meaning the greater the debt service requirement, the less cash flow is available for common equity holders.

In this proceeding, a proxy group of comparable companies is being used to determine the Company's ROE. The returns that are required by investors for the

proxy companies take into consideration the risk related to the capitalization of those companies. Thus, to the extent that the capital structure authorized for the Company was to deviate significantly from the range established by the proxy group used to determine the ROE, that risk difference must be reflected in the equity return.

Q. What is PAWC's proposed capital structure?

A. Because there is specific debt that has been identified for wastewater services, the capital structures for water and wastewater services were calculated separately. These are summarized in Figure 11 below.

Figure 11: Ratemaking Capital Structures for the Fully Projected Future Test Year ending June 30, 2027

Total Company[78]	
Common Equity	55.33%
Preferred Stock	0.01%
Long-Term Debt	44.66%
Water Services[79]	
Common Equity	56.31%
Preferred Stock	0.01%
Long-Term Debt	43.68%
Wastewater Services[80]	
Common Equity	51.52%
Preferred Stock	0.01%
Long-Term Debt	41.49%
WW Specific Debt	6.88%

78 *See* Exhibit No. 13-A, Schedule 15.
79 *Id.*, at Schedule 16.
80 *Id.*, at Schedule 17.

Q. How were the proposed capital structures calculated?

A. The capital structure for the total company was calculated first, including all debt issuances and all sources of capital. As shown in Schedule 15 of Exhibit No. 13-A, the total company projected permanent capital structure includes 44.66 percent long-term debt, 0.01 percent preferred stock and 55.33 percent common equity for the fully projected future test year ending June 30, 2027. The total company capital structure includes three issuances that can be specifically assigned to the wastewater services: Pennvest Exeter; Pennvest Kinzua Road; and Pennvest Butler. These issuances are shown on Schedule 18 of Exhibit No. 13-A. The capital structure for water (wastewater) service was calculated by removing the wastewater (water) specific debt instruments from the total long-term debt of the company and recalculating the ratios of the remaining capital stock.

Q. Do you conduct any analysis to determine if the requested equity ratio was reasonable?

A. Yes. I review the Company's proposed capital structure as compared with the actual capital structures of the operating utilities of the proxy group companies for the most recent three years.

Q. Why is it appropriate to consider the equity ratio for the proxy companies?

A. The determination of the ROE is based on the expected return for a proxy group of companies that are comparable in risk to PAWC. The equity ratio is a measure of the financial risk of the company, and the authorized ROE is the return to compensate investors for that risk. If the Commission is going to rely on the ROE

estimates for the proxy companies to establish the authorized ROE for PAWC, it is important that the financial risk of PAWC be similar to the financial risk of the proxy group. This is accomplished when the equity ratio of the subject company (in this case PAWC) is within the range established by the proxy group.

Q. What is the result of your analysis of the proxy group capital structures?

A. I calculated the mean proportions of common equity, long-term debt and preferred equity for the most recent year for each of the companies in the proxy group at the operating subsidiary level.[81] As shown in Schedule 14 of Exhibit No. 13-A, the mean common equity ratio for the proxy group at the operating subsidiary level for the past three years was 53.09 percent, within a range from 45.97 percent to 60.16 percent. PAWC's proposed water services equity ratio is consistent with the mean equity ratio and well within the range of equity ratios established by the proxy group. The wastewater services equity ratio is well below the mean equity ratio for the proxy companies.

Q. Are there other factors to be considered in setting the Company's capital structure?

A. Yes, there are other factors that should be considered in setting the Company's capital structure, namely the challenges that the credit rating agencies have highlighted as placing pressure on the credit metrics for utilities.

[81] Long-term debt includes the current portion of long-term debt, assuming that the current portion would be refinanced with debt at maturity.

For example, Moody's recently maintained its "stable" 2025 outlook for the regulated gas and electric utilities sector on the expectation of continued regulatory support, which includes supportive legislature, timely recovery of excess purchased power costs, and weather-related cost recovery. Moody's "stable" rating also considers its expectation for declining interest rates and inflation, as well as favorable natural gas prices. Moody's makes clear that constructive regulatory outcomes that promote timely cost recovery is the key factor in supporting utility credit quality.[82]

S&P continues to maintain a negative outlook for the utility industry, noting that downgrades have outpaced upgrades for the fifth consecutive year and the most common investor-owned utility credit rating is a "BBB+".[83] S&P expects the industry to have increased cash flow deficits as a result of significant capital spending.[84] Weak common equity issuance contributes pressure to the industry's financial health. The utility industry will need ongoing access to capital markets to fund the capital expenditures. Furthermore, S&P also notes that there is a significant increase physical risk due to climate change and elevated wildfire risk.

Fitch Ratings ("Fitch") has a "neutral" outlook for the utility industry noting that moderation in inflation and "subdued" commodity costs have eased pressures on customer bills. However, Fitch cautions that utility capital expenditures are

[82] Moody's Investors Service, Outlook. "Outlook Stable; regulatory support, economic factors offset financial pressure." November 7, 2024.
[83] S&P Global Ratings. Industry Credit Outlook 2025, "North American Regulated Utilities: Capex and climate change pressure credit quality." January 14, 2025.
[84] *Id.*

expected to grow at a “double-digit rate” and thus, rate case outcomes will be key to watch as regulators balance rate requests and customer bill pressures.[85]

The credit ratings agencies’ continued concerns over increased capital expenditures underscore the importance of maintaining adequate cash flow metrics for the Company in the context of this proceeding.

Q. Will the capital structure and ROE authorized in these proceedings affect the Company’s access to capital at reasonable rates?

A. Yes. The level of earnings authorized by the Commission directly affects the Company’s ability to fund its operations with internally generated funds. Both bond investors and rating agencies expect a significant portion of ongoing capital investments to be financed with internally generated funds. In addition, it is important to recognize that because a utility’s investment horizon is very long, investors require the assurance of a sufficiently high return to satisfy the long-term financing requirements of the assets placed into service. Those assurances, which often are measured by the relationship between internally generated cash flows and debt (or interest expense), depend quite heavily on the capital structure. As a consequence, both the ROE and capital structure are very important to debt and equity investors, particularly given the capital market conditions discussed previously.

[85] Fitch Ratings, “North American Utilities, Power & Gas Outlook 2025,” December 5, 2024, at 1.

Q. What is PAWC's proposed cost of long-term debt?

A. PAWC is proposing a long-term debt cost for water service of 4.71 percent for the fully projected future test year ending June 30, 2027, as shown on page 2 of Schedule 20 of Exhibit No. 13-A. The wastewater services debt is projected in two components. The wastewater specific issuances, shown on page 1 of Schedule 18 of Exhibit No. 13-A, have a projected debt cost of 2.20 percent for the fully projected future test year ending June 30, 2027. The remainder of the wastewater debt is projected to be financed at the total company rate of 4.71 percent, as seen on page 2 of Schedule 20 of Exhibit No. 13-A, for the fully projected future test year ending June 30, 2027.

Q. Do you believe PAWC's proposed cost of long-term debt is reasonable?

A. Yes, I do. I have reviewed the underlying calculations supporting the cost of long-term debt for PAWC, and I find them to be methodologically correct. I conclude that PAWC's proposed long-term debt costs for the fully projected future test year ending June 30, 2027, are reasonable and should be approved by the Commission.

X. CONCLUSIONS AND RECOMMENDATION

Q. What is your conclusion regarding a fair ROE for PAWC?

A. Figure 12 below provides a summary of my analytical results. Based on the various quantitative analyses discussed in my Direct Testimony and the qualitative analyses presented in my Direct Testimony, a reasonable range of ROE results for PAWC is from 10.25 percent to 11.25 percent. I am recommending that the

Commission set the Company's rate of return on common equity at 10.95 percent which is well within my range of COE results and comparable to my recommended ROE.

In addition, the recommended ROE takes into consideration the current conditions in capital markets including the expectation for rising interest rates, and increase in inflationary pressures, both of which increase the cost of capital. Finally, the recommendation takes into consideration the relative business and financial risk of PAWC as compared to the proxy group. This ROE would enable the company to attract capital at reasonable terms under a variety of economic and financial market conditions, while continuing to provide safe, reliable and affordable water and wastewater service to customers in Pennsylvania.

Figure 12: Summary of Analytical Results

Constant Growth DCF

	Minimum Growth Rate	Average Growth Rate	Maximum Growth Rate
DCF			
30-Day Avg. Stock Price	9.78%	10.39%	11.05%
90-Day Avg. Stock Price	9.83%	10.43%	11.10%
180-Day Avg. Stock Price	9.84%	10.45%	11.12%
Average	9.82%	10.42%	11.09%

CAPM and ECAPM

	30-Year Treasury Bond Yield		
	Current 30-Day Avg	Near-Term Projected	Longer-Term Projected
CAPM:			
Current *Value Line* Beta	11.40%	11.36%	11.31%
Long-term Avg.	11.24%	11.20%	11.15%

Value Line Beta			
ECAPM:			
Current *Value Line* Beta	11.88%	11.86%	11.82%
Long-term Avg. *Value Line* Beta	11.77%	11.74%	11.70%

Q. Do your sensitivity analyses indicate that the cost of equity has increased for PAWC since the prior proceeding?

A. Yes. Using consistent methodologies as I&E from the previous proceeding, the resulting cost of equity estimates are 9.59 percent and 10.09 percent for the DCF and CAPM, respectively. Giving equal weight to these two results, as did the Commission in the prior proceeding,[86] yields an ROE of 9.84 percent. Although I do not support these methods, the results indicate that the cost of equity has increased since the prior proceeding and exceeds the Company's current authorized 9.45 percent ROE, despite being below my cost of equity estimates.

Q. What is your conclusion with respect to PAWC's proposed capital structure for water distribution service and wastewater service?

A. PAWC's proposed capital structure for the fully projected future test year ending June 30, 2027, summarized in Figure 13 for both water service and wastewater service, is reasonable compared to the mean and range established by the capital structures of the utility operating subsidiaries of the proxy group companies.

[86] Pennsylvania Public Utility Commission, Opinion and Order, Pennsylvania-American Water Company, Docket Nos. R-2023-3043189 (Water) and R-2023-3043190 (Wastewater), July 11, 2024, at 194.

Figure 13: Rate-Making Capital Structures for the Fully Projected Future Test Year ending June 30, 2027

Total Company[87]	
Common Equity	55.33%
Preferred Stock	0.01%
Long-Term Debt	44.66%
Water Services[88]	
Common Equity	56.31%
Preferred Stock	0.01%
Long-Term Debt	43.68%
Wastewater Services[89]	
Common Equity	51.52%
Preferred Stock	0.01%
Long-Term Debt	41.59%
WW Specific Debt	6.88%

Q. Does this conclude your Direct Testimony?

A. Yes.

[87] *See* Exhibit No. 13-A, Schedule 15.
[88] *Id.*, at Schedule 16.
[89] *Id.*, at Schedule 17.

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

PENNSYLVANIA PUBLIC UTILITY COMMISSION	:	
v.	:	**DOCKET NOS. R-2025-3057983 (WATER)**
	:	**R-2025-3058051 (WASTEWATER)**
PENNSYLVANIA-AMERICAN WATER COMPANY	:	

VERIFICATION

I, **Ann E. Bulkley**, hereby state that the facts set forth in the pre-marked Statement No. 13 and accompanying exhibits, if any, are true and correct to the best of my knowledge, information, and belief. I understand that this verification is made subject to the provisions and penalties of 18 Pa.C.S. § 4904 (relating to unsworn falsification to authorities).

Date: November 14, 2025



Ann E. Bulkley

Brattle

Ann E. Bulkley

PRINCIPAL

Boston | 508.981.0866 | Ann.Bulkley@brattle.com

With more than 30 years of experience in the energy industry, Ms. Bulkley specializes in regulatory economics for the electric and natural gas and water utility sectors, including valuation of regulated and unregulated utility assets, cost of capital, and capital structure issues.

Ms. Bulkley has extensive state and federal regulatory experience, and she has provided expert testimony on the cost of capital in nearly 100 regulatory proceedings before 32 state regulatory commissions and the Federal Energy Regulatory Commission (FERC).

In addition to her regulatory experience, Ms. Bulkley has provided valuation and appraisal services for a variety of purposes, including the sale or acquisition of utility assets, regulated ratemaking, ad valorem tax disputes, and other litigation purposes. In addition, she has experience in the areas of contract and business unit valuation, strategic alliances, market restructuring, and regulatory and litigation support.

Ms. Bulkley is a Certified General Appraiser licensed in the Commonwealth of Massachusetts and the State of New Hampshire.

Prior to joining Brattle, Ms. Bulkley was a Senior Vice President at an economic consultancy and held senior positions at several other consulting firms.

AREAS OF EXPERTISE

- Regulatory Economics, Finance & Rates
- Regulatory Investigations & Enforcement
- Tax Controversy & Transfer Pricing
- Electricity Litigation & Regulatory Disputes
- M&A Litigation

EDUCATION

- **Boston University**
  MA in Economics
- **Simmons College**
  BA in Economics and Finance

PROFESSIONAL EXPERIENCE

- **The Brattle Group (2022–Present)**
  Principal
- **Concentric Energy Advisors, Inc. (2002–2021)**
  Senior Vice President
  Vice President
  Assistant Vice President
  Project Manager
- **Navigant Consulting, Inc. (1997–2002)**
  Project Manager
- **Reed Consulting Group (1995-1997)**
  Consultant- Project Manager
- **Cahners Publishing Company (1995)**
  Economist

SELECTED CONSULTING EXPERIENCE & EXPERT TESTIMONY

REGULATORY ANALYSIS AND RATEMAKING

Have provided a range of advisory services relating to regulatory policy analysis and many aspects of utility ratemaking, with specific services including:

- Cost of capital and return on equity testimony, cost of service and rate design analysis and testimony, development of ratemaking strategies
- Development of merchant function exit strategies

- Analysis and program development to address residual energy supply and/or provider of last resort obligations
- Stranded costs assessment and recovery
  Performance-based ratemaking analysis and design
- Many aspects of traditional utility ratemaking (e.g., rate design, rate base valuation)

COST OF CAPITAL

Have provided expert testimony on the cost of capital and capital structure in nearly 100 regulatory proceedings before state and federal regulatory commissions in the United States.

RATEMAKING

Have assisted several clients with analysis to support investor-owned and municipal utility clients in the preparation of rate cases. Sample engagements include:

- Assisted several investor-owned and municipal clients on cost allocation and rate design issues including the development of expert testimony supporting recommended rate alternatives.
- Worked with Canadian regulatory staff to establish filing requirements for a rate review of a newly regulated electric utility. Along with analyzing and evaluating rate application, attended hearings and conducted investigation of rate application for regulatory staff and prepared, supported, and defended recommendations for revenue requirements and rates for the company. Additionally, developed rates for gas utility for transportation program and ancillary services.

VALUATION

Have provided valuation services to utility clients, unregulated generators, and private equity clients for a variety of purposes, including ratemaking, fair value, ad valorem tax, litigation and damages, and acquisition. Appraisal practices are consistent with the national standards established by the Uniform Standards of Professional Appraisal Practice.

Representative projects/clients have included:

- Prepared appraisals of electric utility transmission and distribution assets for ad valorem tax purposes.
- Prepared appraisals of hydroelectric generating facilities for ad valorem tax purposes.
- Conducted appraisals of fossil fuel generating facilities for ad valorem tax purposes.
- Conducted appraisals of generating assets for the purposes of unwinding sale-leaseback agreements.
- For a confidential utility client, prepared valuation of fossil and nuclear generation assets for financing purposes for regulated utility client.

- Conducted a strategic review of the acquisition of nuclear generation assets. Review included the evaluation of the operating costs of the facilities and the long-term liabilities associated with the assets including the decommissioning of the assets.
- Prepared a valuation of a portfolio of generation assets for a large energy utility to be used for strategic planning purposes. Valuation approach included an income approach, a real options analysis, and a risk analysis.
- Assisted clients in the restructuring of NUG contracts through the valuation of the underlying assets. Performed analysis to determine the option value of a plant in a competitively priced electricity market following the settlement of the NUG contract.
- Prepared market valuations of several purchase power contracts for large electric utilities in the sale of purchase power contracts. Assignment included an assessment of the regional power market, analysis of the underlying purchase power contracts, and a traditional discounted cash flow valuation approach, as well as a risk analysis. Analyzed bids from potential acquirers using income and risk analysis approached. Prepared an assessment of the credit issues and value at risk for the selling utility.
- Prepared appraisal of a portfolio of generating facilities for a large electric utility to be used for financing purposes.
- Conducted a valuation of regulated utility assets for the fair value rate base estimate used in electric rate proceedings in Indiana.
- Prepared an appraisal of a fleet of fossil generating assets for a large electric utility to establish the value of assets transferred from utility property.
- Conducted due diligence on an electric transmission and distribution system as part of a buy-side due diligence team.
- Provided analytical support and prepared testimony regarding the valuation of electric distribution system assets in five communities in a condemnation proceeding.
- Prepared feasibility reports analyzing the expected net benefits resulting from municipal ownership of investor-owned utility operations.
- Prepared independent analyses of proposal for the proposed government condemnation of the investor-owned utilities in Maine and the formation of a public power district.
- Valued purchase power agreements in the transfer of assets to a deregulated electric market.

STRATEGIC AND FINANCIAL ADVISORY SERVICES

Have assisted several clients across North America with analytically-based strategic planning, due diligence, and financial advisory services.

Representative projects include:

- Preparation of feasibility studies for bond issuances for municipal and district steam clients.
- Assisted in the development of a generation strategy for an electric utility. Analyzed various NERC regions to identify potential market entry points. Evaluated potential competitors and alliance partners. Assisted in the development of gas and electric price forecasts. Developed a framework for the implementation of a risk management program.
- Assisted clients in identifying potential joint venture opportunities and alliance partners. Contacted interviewed and evaluated potential alliance candidates based on company-established criteria for several LDCs and marketing companies. Worked with several LDCs and unregulated marketing companies to establish alliances to enter into the retail energy market. Prepared testimony in support of several merger cases and participated in the regulatory process to obtain approval for these mergers.
- Assisted clients in several buy-side due diligence efforts, providing regulatory insight and developing valuation recommendations for acquisitions of both electric and gas properties.

EXPERT TESTIMONY

Ms. Bulkley has provided expert testimony before the following regulatory commissions, courts and boards:

- **Arizona Corporation Commission**
- **Arkansas Public Service Commission**
- **California Public Utilities Commission**
- **Colorado Public Utilities Commission**
- **Connecticut Public Utilities Regulatory Authority**
- **Federal Energy Regulatory Commission**
- **Idaho Public Utilities Commission**
- **Illinois Commerce Commission**
- **Indiana Utility Regulatory Commission**
- **Iowa Utilities Board**
- **Kansas Corporation Commission**
- **Kentucky Public Service Commission**
- **Maine Public Utilities Commission**
- **Maryland Public Service Commission**

- Massachusetts Appellate Tax Board
- Massachusetts Department of Public Utilities
- Michigan Public Service Commission
- Michigan Tax Tribunal
- Minnesota Public Utilities Commission
- Missouri Public Service Commission
- Montana Public Service Commission
- Public Utilities Commission of Nevada
- New Hampshire - Board of Tax and Land Appeals
- New Hampshire Public Utilities Commission
- New Hampshire-Merrimack County Superior Court
- New Hampshire-Rockingham Superior Court
- New Jersey Board of Public Utilities
- New Mexico Public Regulation Commission
- New York State Department of Public Service
- North Dakota Public Service Commission
- Oklahoma Corporation Commission
- Oregon Public Service Commission
- Oregon Public Service Commission
- Pennsylvania Public Utility Commission
- South Dakota Public Utilities Commission
- Tennessee Public Utility Commission
- Texas Public Utility Commission
- Texas Railroad Commission
- Utah Public Service Commission
- Virginia State Corporation Commission
- Washington Utilities Transportation Commission
- West Virginia Public Service Commission

- **Wisconsin Public Service Commission**
- **Wyoming Public Service Commission**

CERTIFICATIONS/ACCREDITATIONS

Certified General Appraiser, licensed in the Commonwealth of Massachusetts and the states of Maryland and New Hampshire

COST OF EQUITY ANALYSES
SUMMARY OF RESULTS

Constant Growth DCF

	Minimum Growth Rate	Average Growth Rate	Maximum Growth Rate
DCF			
30-Day Avg. Stock Price	9.78%	10.39%	11.05%
90-Day Avg. Stock Price	9.83%	10.43%	11.10%
180-Day Avg. Stock Price	9.84%	10.45%	11.12%
Average	9.82%	10.42%	11.09%

CAPM and ECAPM

	30-Year Treasury Bond Yield		
	Current 30-Day Avg	Near-Term Projected	Longer-Term Projected
CAPM:			
Current *Value Line* Beta	11.40%	11.36%	11.31%
Long-term Avg. *Value Line* Beta	11.24%	11.20%	11.15%
ECAPM:			
Current *Value Line* Beta	11.88%	11.86%	11.82%
Long-term Avg. *Value Line* Beta	11.77%	11.74%	11.70%

Estimated ROE Based on 50% / 50% Weight to I&E's DCF and CAPM

	ROE	Weight	Weighted ROE
DCF	9.59%	50%	4.79%
CAPM	10.09%	50%	5.04%
		Estimated ROE	**9.84%**

Estimated ROE Based on 50% / 50% Weight to I&E's DCF and CAPM (excl. AWK and WTRG)

	ROE	Weight	Weighted ROE
DCF	9.92%	50%	4.96%
CAPM	9.90%	50%	4.95%
		Estimated ROE	**9.91%**

PROXY GROUP SCREENING DATA AND RESULTS

Company	Ticker	[1] Dividends	[2] S&P Credit Rating Between BBB- and AAA	[3] Positive Growth Rates from at least two sources (Value Line, S&P Capital IQ, and Zacks)	[4] % Regul. Oper. Income to Total Oper. Income > 70%	[5] Announced Merger
Atmos Energy Corporation	ATO	Yes	A-	Yes	100.00%	No
Chesapeake Utilities Corporation	CPK	Yes	BBB+	Yes	82.68%	No
NiSource Inc.	NI	Yes	BBB+	Yes	99.44%	No
Northwest Natural Gas Company	NWN	Yes	A-	Yes	99.75%	No
ONE Gas, Inc.	OGS	Yes	A-	Yes	100.00%	No
Southwest Gas Corporation	SWX	Yes	BBB-	Yes	86.42%	No
American States Water Company	AWR	No	A	Yes	84.42%	No
California Water Service Group	CWT	Yes	A+	Yes	96.41%	No
Middlesex Water Company	MSEX	Yes	A	Yes	92.59%	No
H20 America (SJW)	HTO	Yes	A-	Yes	98.75%	No
Essential Utilities, Inc.	WTRG	Yes	A-	Yes	98.80%	No

Notes:
[1] Bloomberg Professional
[2] Bloomberg Professional; FitchRatings for CPK
[3] Value Line, Zacks and S&P Capital IQ
[4] Form 10-K's for 2024, 2023, and 2022
[5] S&P Capital IQ Pro Financial News Releases

Essential Utilities (WTRG)
2024 Form 10-K p. 45, 47, 64, 110, 111;

$000s		Total	Regulated Water	Natural Gas	Other and Corporate Eliminations
Revenue	2024	$ 2,086,113	$ 1,221,880	$ 842,991	$ 21,242
	2023	$ 2,053,824	$ 1,153,376	$ 863,759	$ 36,689
	2022	$ 2,288,032	$ 1,082,972	$ 1,143,362	$ 61,698
Operating Income	2024	$ 757,668	$ 540,448	$ 209,790	$ 7,430
	2023	$ 692,097	$ 504,181	$ 178,029	$ 9,887
	2022	$ 661,187	$ 446,258	$ 211,250	$ 3,679

		Total	Regulated Water	Natural Gas	Other and Corporate Eliminations
Revenue (%)	2024	100.00%	58.57%	40.41%	1.02%
	2023	100.00%	56.16%	42.06%	1.79%
	2022	100.00%	47.33%	49.97%	2.70%
	Average	100.00%	54.02%	44.15%	1.83%
Operating Income (%)	2024	100.00%	71.33%	27.69%	0.98%
	2023	100.00%	72.85%	25.72%	1.43%
	2022	100.00%	67.49%	31.95%	0.56%
	Average	100.00%	70.56%	28.45%	0.99%

Revenue adjusted for lower gas costs [1]	2024	$ 2,146,445.00	$ 1,221,880.00	$ 903,323.00	$ 21,242.00
Revenue % adjusted for lower gas costs			56.93%	42.08%	0.99%

Notes:
[1] Essential Utilities 2024-SEC form 10-K, p. 47 indicates that Operating Revenues in 2024 were lower by $60,332,000 as a result of lower gas costs.

30-DAY CONSTANT GROWTH DCF

Company	Ticker	[1] Annualized Dividend	[2] Stock Price	[3] Dividend Yield	[4] Expected Dividend Yield	[5] Value Line Projected EPS Growth Rate	[6] S&P Capital IQ Projected EPS Growth Rate	[7] Zacks Projected EPS Growth Rate	[8] Average Projected EPS Growth Rate	[9] Cost of Equity: Minimum Growth Rate	[10] Cost of Equity: Mean Growth Rate	[11] Cost of Equity: Maximum Growth Rate
Atmos Energy Corporation	ATO	$3.48	$165.62	2.10%	2.18%	7.00%	7.22%	7.30%	7.17%	9.17%	9.35%	9.48%
Chesapeake Utilities Corporation	CPK	$2.74	$126.04	2.17%	2.26%	8.00%	8.30%	n/a	8.15%	10.26%	10.41%	10.56%
NiSource Inc.	NI	$1.12	$41.53	2.70%	2.81%	9.50%	8.44%	7.90%	8.61%	10.70%	11.43%	12.33%
Northwest Natural Gas Company	NWN	$1.96	$42.14	4.65%	4.79%	6.50%	5.75%	n/a	6.13%	10.54%	10.92%	11.30%
ONE Gas, Inc.	OGS	$2.68	$76.30	3.51%	3.61%	4.50%	5.94%	5.60%	5.35%	8.09%	8.95%	9.56%
Southwest Gas Corporation	SWX	$2.48	$78.30	3.17%	3.34%	10.00%	13.11%	10.40%	11.17%	13.33%	14.51%	16.49%
American States Water Company	AWR	$2.02	$73.36	2.75%	2.84%	7.00%	5.65%	n/a	6.32%	8.48%	9.16%	9.84%
California Water Service Group	CWT	$1.20	$46.18	2.60%	2.72%	9.50%	8.78%	n/a	9.14%	11.49%	11.85%	12.22%
Middlesex Water Company	MSEX	$1.36	$53.34	2.55%	2.63%	7.50%	5.86%	n/a	6.68%	8.48%	9.31%	10.15%
H20 America (SJW)	HTO	$1.68	$49.41	3.40%	3.50%	6.00%	5.19%	6.50%	5.90%	8.67%	9.40%	10.01%
Essential Utilities, Inc.	WTRG	$1.37	$38.53	3.56%	3.65%	6.00%	4.76%	5.20%	5.32%	8.41%	8.97%	9.66%
Mean										9.78%	10.39%	11.05%

Notes:

[1] Bloomberg Professional as of September 30, 2025

[2] Bloomberg Professional 30-day average as of September 30, 2025

[3] Equals [1]/[2]

[4] Equals [3] x (1 + 0.5 x [8])

[5] Value Line

[6] S&P Capital IQ

[7] Zacks

[8] Equals average of [5], [6], [7]

[9] Equals [3] x (1 + 0.5 x (min([5], [6], [7])) + (min([5], [6], [7])

[10] Equals [4] + [8]

[11] Equals [3] x (1 + 0.5 x (max([5], [6], [7])) + (max([5], [6], [7])

[12] S&P Capital IQ and Zacks report an equivalent projected EPS growth rate for AWR, CWT and MSEX. To avoid doubling counting, I exclude projected EPS growth rate from Zacks for AWR, CWT and MSEX.

90-DAY CONSTANT GROWTH DCF

Company	Ticker	[1] Annualized Dividend	[2] Stock Price	[3] Dividend Yield	[4] Expected Dividend Yield	[5] Value Line Projected EPS Growth Rate	[6] S&P Capital IQ Projected EPS Growth Rate	[7] Zacks Projected EPS Growth Rate	[8] Average Projected EPS Growth Rate	[9] Cost of Equity: Minimum Growth Rate	[10] Cost of Equity: Mean Growth Rate	[11] Cost of Equity: Maximum Growth Rate
Atmos Energy Corporation	ATO	$3.48	$158.64	2.19%	2.27%	7.00%	7.22%	7.30%	7.17%	9.27%	9.45%	9.57%
Chesapeake Utilities Corporation	CPK	$2.74	$122.54	2.24%	2.33%	8.00%	8.30%	n/a	8.15%	10.33%	10.48%	10.63%
NiSource Inc.	NI	$1.12	$40.71	2.75%	2.87%	9.50%	8.44%	7.90%	8.61%	10.76%	11.48%	12.38%
Northwest Natural Gas Company	NWN	$1.96	$40.87	4.80%	4.94%	6.50%	5.75%	n/a	6.13%	10.68%	11.07%	11.45%
ONE Gas, Inc.	OGS	$2.68	$74.02	3.62%	3.72%	4.50%	5.94%	5.60%	5.35%	8.20%	9.06%	9.67%
Southwest Gas Corporation	SWX	$2.48	$76.00	3.26%	3.45%	10.00%	13.11%	10.40%	11.17%	13.43%	14.62%	16.59%
American States Water Company	AWR	$2.02	$75.11	2.68%	2.77%	7.00%	5.65%	n/a	6.32%	8.41%	9.09%	9.78%
California Water Service Group	CWT	$1.20	$45.96	2.61%	2.73%	9.50%	8.78%	n/a	9.14%	11.50%	11.87%	12.24%
Middlesex Water Company	MSEX	$1.36	$54.13	2.51%	2.60%	7.50%	5.86%	n/a	6.68%	8.44%	9.28%	10.11%
H20 America (SJW)	HTO	$1.68	$50.41	3.33%	3.43%	6.00%	5.19%	6.50%	5.90%	8.60%	9.33%	9.94%
Essential Utilities, Inc.	WTRG	$1.37	$37.84	3.62%	3.72%	6.00%	4.76%	5.20%	5.32%	8.47%	9.04%	9.73%
Mean										9.83%	10.43%	11.10%

Notes:

[1] Bloomberg Professional as of September 30, 2025

[2] Bloomberg Professional 90-day average as of September 30, 2025

[3] Equals [1]/[2]

[4] Equals [3] x (1 + 0.5 x [8])

[5] Value Line

[6] S&P Capital IQ

[7] Zacks

[8] Equals average of [5], [6], [7]

[9] Equals [3] x (1 + 0.5 x (min([5], [6], [7])) + (min([5], [6], [7])

[10] Equals [4] + [8]

[11] Equals [3] x (1 + 0.5 x (max([5], [6], [7])) + (max([5], [6], [7])

[12] S&P Capital IQ and Zacks report an equivalent projected EPS growth rate for AWR, CWT and MSEX. To avoid doubling counting, I exclude projected EPS growth rate from Zacks for AWR, CWT and MSEX.

180-DAY CONSTANT GROWTH DCF

Company	Ticker	[1] Annualized Dividend	[2] Stock Price	[3] Dividend Yield	[4] Expected Dividend Yield	[5] Value Line Projected EPS Growth Rate	[6] S&P Capital IQ Projected EPS Growth Rate	[7] Zacks Projected EPS Growth Rate	[8] Average Projected EPS Growth Rate	[9] Cost of Equity: Minimum Growth Rate	[10] Cost of Equity: Mean Growth Rate	[11] Cost of Equity: Maximum Growth Rate
Atmos Energy Corporation	ATO	$3.48	$153.71	2.26%	2.35%	7.00%	7.22%	7.30%	7.17%	9.34%	9.52%	9.65%
Chesapeake Utilities Corporation	CPK	$2.74	$123.68	2.22%	2.31%	8.00%	8.30%	n/a	8.15%	10.30%	10.46%	10.61%
NiSource Inc.	NI	$1.12	$39.53	2.83%	2.96%	9.50%	8.44%	7.90%	8.61%	10.84%	11.57%	12.47%
Northwest Natural Gas Company	NWN	$1.96	$40.72	4.81%	4.96%	6.50%	5.75%	n/a	6.13%	10.70%	11.09%	11.47%
ONE Gas, Inc.	OGS	$2.68	$73.30	3.66%	3.75%	4.50%	5.94%	5.60%	5.35%	8.24%	9.10%	9.70%
Southwest Gas Corporation	SWX	$2.48	$74.00	3.35%	3.54%	10.00%	13.11%	10.40%	11.17%	13.52%	14.71%	16.68%
American States Water Company	AWR	$2.02	$75.45	2.67%	2.76%	7.00%	5.65%	n/a	6.32%	8.40%	9.08%	9.77%
California Water Service Group	CWT	$1.20	$46.12	2.60%	2.72%	9.50%	8.78%	n/a	9.14%	11.49%	11.86%	12.23%
Middlesex Water Company	MSEX	$1.36	$55.33	2.46%	2.54%	7.50%	5.86%	n/a	6.68%	8.39%	9.22%	10.05%
H20 America (SJW)	HTO	$1.68	$50.98	3.30%	3.39%	6.00%	5.19%	6.50%	5.90%	8.57%	9.29%	9.90%
Essential Utilities, Inc.	WTRG	$1.37	$37.59	3.65%	3.74%	6.00%	4.76%	5.20%	5.32%	8.50%	9.06%	9.76%
Mean										9.84%	10.45%	11.12%

Notes:

[1] Bloomberg Professional as of September 30, 2025

[2] Bloomberg Professional 180-day average as of September 30, 2025

[3] Equals [1]/[2]

[4] Equals [3] x (1 + 0.5 x [8])

[5] Value Line

[6] S&P Capital IQ

[7] Zacks

[8] Equals average of [5], [6], [7]

[9] Equals [3] x (1 + 0.5 x (min([5], [6], [7])) + (min([5], [6], [7])

[10] Equals [4] + [8]

[11] Equals [3] x (1 + 0.5 x (max([5], [6], [7])) + (max([5], [6], [7])

[12] S&P Capital IQ and Zacks report an equivalent projected EPS growth rate for AWR, CWT and MSEX. To avoid doubling counting, I exclude projected EPS growth rate from Zacks for AWR, CWT and MSEX.

Sensitivity Analysis - Alternative DCF Consistent with I&E

		[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]
		Spot	52-Wk	52-Wk	Annualized	Dividend Yield			Earnings Growth Rates				DCF Result Avg.
		Price	Low Price	High Price	Dividend	Spot	52-Wk	Average	Value Line	Capital IQ	Zacks	Average	Gwth Rate
American Water Works Company Inc.	AWK	$ 139.19	$ 118.70	$ 155.50	$ 3.50	2.51%	2.55%	2.53%	4.50%	7.00%	7.40%	6.30%	8.83%
American States Water Company	AWR	$ 73.32	$ 70.30	$ 82.90	$ 2.10	2.86%	2.74%	2.80%	7.00%	5.65%	n/a	6.32%	9.13%
California Water Service Group	CWT	$ 45.89	$ 41.60	$ 51.60	$ 1.25	2.72%	2.68%	2.70%	9.50%	8.78%	n/a	9.14%	11.84%
Middlesex Water Company	MSEX	$ 54.12	$ 48.20	$ 67.10	$ 1.46	2.70%	2.53%	2.62%	7.50%	5.86%	n/a	6.68%	9.29%
H20 America (SJW)	HTO	$ 48.70	$ 44.90	$ 57.20	$ 1.75	3.59%	3.43%	3.51%	6.00%	5.19%	6.50%	5.90%	9.41%
Essential Utilities, Inc.	WTRG	$ 39.90	$ 33.20	$ 41.70	$ 1.43	3.58%	3.82%	3.70%	6.00%	4.76%	5.20%	5.32%	9.02%
												Mean	9.59%
												Mean excluding AWK and WTRG	9.92%

Notes:
[1] Bloomberg Professional as of September 30, 2025
[2] - [4] Value Line Company reports as of July 4, 2025
[5] Equals [4] / [1]
[6] Equals [4] / average of [2] and [3]
[7] Equals average of [5] and [6]
[8] Value Line, July 4, 2025
[9] S&P Capital IQ, September 30, 2025
[10] Zacks, September 30, 2025
[11] Equals average of [8], [9], [10]
[12] Equals [7] + [11]
[13] S&P Capital IQ and Zacks reported an equivalent projected EPS growth rate for AWR, CWT, and MSEX.
To avoid doubling counting, I exclude projected EPS growth rate from Zacks for AWR, CWT, and MSEX.

CAPITAL ASSET PRICING MODEL
CURRENT RISK FREE RATE AND VALUE LINE BETA

		[1]	[2]	[3]	[4]	[5]	[6]
Company	Ticker	Current 30-day average of 30-year U.S. Treasury bond yield	Beta	Market Return	Market Risk Premium	Cost of Equity: CAPM	Cost of Equity: ECAPM
Atmos Energy Corporation	ATO	4.79%	0.75	13.34%	8.55%	11.20%	11.74%
Chesapeake Utilities Corporation	CPK	4.79%	0.70	13.34%	8.55%	10.78%	11.42%
NiSource Inc.	NI	4.79%	0.80	13.34%	8.55%	11.63%	12.06%
Northwest Natural Gas Company	NWN	4.79%	0.75	13.34%	8.55%	11.20%	11.74%
ONE Gas, Inc.	OGS	4.79%	0.75	13.34%	8.55%	11.20%	11.74%
Southwest Gas Corporation	SWX	4.79%	0.75	13.34%	8.55%	11.20%	11.74%
American States Water Company	AWR	4.79%	0.75	13.34%	8.55%	11.20%	11.74%
California Water Service Group	CWT	4.79%	0.85	13.34%	8.55%	12.06%	12.38%
Middlesex Water Company	MSEX	4.79%	0.75	13.34%	8.55%	11.20%	11.74%
H20 America (SJW)	HTO	4.79%	0.80	13.34%	8.55%	11.63%	12.06%
Essential Utilities, Inc.	WTRG	4.79%	0.85	13.34%	8.55%	12.06%	12.38%
Mean						11.40%	11.88%
Median						11.20%	11.74%

Notes:
[1] Bloomberg Professional as of September 30, 2025
[2] Value Line
[3] Schedule 9
[4] Equals [3]-[1]
[5] Equals [1] + [2] x [4]
[6] Equals [1] + 0.25 x ([4]) + 0.75 x ([2] x [4])

CAPITAL ASSET PRICING MODEL
NEAR TERM PROJECTED RISK-FREE RATE AND VALUE LINE BETA

		[1]	[2]	[3]	[4]	[5]	[6]
Company	Ticker	Near-term projected 30-year U.S. Treasury bond yield (Q1 2026 - Q1 2027)	Beta	Market Return	Market Risk Premium	Cost of Equity: CAPM	Cost of Equity: ECAPM
Atmos Energy Corporation	ATO	4.62%	0.75	13.34%	8.72%	11.16%	11.71%
Chesapeake Utilities Corporation	CPK	4.62%	0.70	13.34%	8.72%	10.73%	11.38%
NiSource Inc.	NI	4.62%	0.80	13.34%	8.72%	11.60%	12.03%
Northwest Natural Gas Company	NWN	4.62%	0.75	13.34%	8.72%	11.16%	11.71%
ONE Gas, Inc.	OGS	4.62%	0.75	13.34%	8.72%	11.16%	11.71%
Southwest Gas Corporation	SWX	4.62%	0.75	13.34%	8.72%	11.16%	11.71%
American States Water Company	AWR	4.62%	0.75	13.34%	8.72%	11.16%	11.71%
California Water Service Group	CWT	4.62%	0.85	13.34%	8.72%	12.03%	12.36%
Middlesex Water Company	MSEX	4.62%	0.75	13.34%	8.72%	11.16%	11.71%
H20 America (SJW)	HTO	4.62%	0.80	13.34%	8.72%	11.60%	12.03%
Essential Utilities, Inc.	WTRG	4.62%	0.85	13.34%	8.72%	12.03%	12.36%
Mean						11.36%	11.86%
Median						11.16%	11.71%

Notes:
[1] Blue Chip Financial Forecasts, Vol. 44, No. 10, October 1, 2025, at 2
[2] Value Line
[3] Schedule 9
[4] Equals [3]-[1]
[5] Equals [1] + [2] x [4]
[6] Equals [1] + 0.25 x ([4]) + 0.75 x ([2] x [4])

CAPITAL ASSET PRICING MODEL
LONG-TERM PROJECTED RISK-FREE RATE AND VALUE LINE BETA

		[1]	[2]	[3]	[4]	[5]	[6]
Company	Ticker	Projected 30-year U.S. Treasury bond yield (2027-2031)	Beta	Market Return	Market Risk Premium	Cost of Equity: CAPM	Cost of Equity: ECAPM
Atmos Energy Corporation	ATO	4.40%	0.75	13.34%	8.94%	11.11%	11.67%
Chesapeake Utilities Corporation	CPK	4.40%	0.70	13.34%	8.94%	10.66%	11.33%
NiSource Inc.	NI	4.40%	0.80	13.34%	8.94%	11.55%	12.00%
Northwest Natural Gas Company	NWN	4.40%	0.75	13.34%	8.94%	11.11%	11.67%
ONE Gas, Inc.	OGS	4.40%	0.75	13.34%	8.94%	11.11%	11.67%
Southwest Gas Corporation	SWX	4.40%	0.75	13.34%	8.94%	11.11%	11.67%
American States Water Company	AWR	4.40%	0.75	13.34%	8.94%	11.11%	11.67%
California Water Service Group	CWT	4.40%	0.85	13.34%	8.94%	12.00%	12.34%
Middlesex Water Company	MSEX	4.40%	0.75	13.34%	8.94%	11.11%	11.67%
H20 America (SJW)	HTO	4.40%	0.80	13.34%	8.94%	11.55%	12.00%
Essential Utilities, Inc.	WTRG	4.40%	0.85	13.34%	8.94%	12.00%	12.34%
Mean						11.31%	11.82%
Median						11.11%	11.67%

Notes:
[1] Blue Chip Financial Forecasts, Vol. 44, No. 6, June 2, 2025, at 14
[2] Value Line
[3] Schedule 9
[4] Equals [3]-[1]
[5] Equals [1] + [2] x [4]
[6] Equals [1] + 0.25 x ([4]) + 0.75 x ([2] x [4])

CAPITAL ASSET PRICING MODEL
CURRENT RISK FREE RATE AND LONG-TERM VALUE LINE BETA

		[1]	[2]	[3]	[4]	[5]	[6]
Company	Ticker	Current 30-day average of 30-year U.S. Treasury bond yield	Beta	Market Return	Market Risk Premium	Cost of Equity: CAPM	Cost of Equity: ECAPM
Atmos Energy Corporation	ATO	4.79%	0.76	13.34%	8.55%	11.31%	11.82%
Chesapeake Utilities Corporation	CPK	4.79%	0.73	13.34%	8.55%	10.99%	11.58%
NiSource Inc.	NI	4.79%	0.78	13.34%	8.55%	11.42%	11.90%
Northwest Natural Gas Company	NWN	4.79%	0.73	13.34%	8.55%	10.99%	11.58%
ONE Gas, Inc.	OGS	4.79%	0.75	13.34%	8.55%	11.20%	11.74%
Southwest Gas Corporation	SWX	4.79%	0.84	13.34%	8.55%	11.95%	12.30%
American States Water Company	AWR	4.79%	0.70	13.34%	8.55%	10.74%	11.39%
California Water Service Group	CWT	4.79%	0.71	13.34%	8.55%	10.85%	11.47%
Middlesex Water Company	MSEX	4.79%	0.74	13.34%	8.55%	11.13%	11.69%
H20 America (SJW)	HTO	4.79%	0.77	13.34%	8.55%	11.38%	11.87%
Essential Utilities, Inc.	WTRG	4.79%	0.81	13.34%	8.55%	11.70%	12.11%
Mean						11.24%	11.77%
Median						11.20%	11.74%

Notes:
[1] Bloomberg Professional as of September 30, 2025
[2] Schedule 8
[3] Schedule 9
[4] Equals [3]-[1]
[5] Equals [1] + [2] x [4]
[6] Equals [1] + 0.25 x ([4]) + 0.75 x ([2] x [4])

CAPITAL ASSET PRICING MODEL
NEAR-TERM PROJECTED RISK FREE RATE AND LONG-TERM VALUE LINE BETA

		[1]	[2]	[3]	[4]	[5]	[6]
Company	Ticker	Near-term projected 30-year U.S. Treasury bond yield (Q1 2026 - Q1 2027)	Beta	Market Return	Market Risk Premium	Cost of Equity: CAPM	Cost of Equity: ECAPM
Atmos Energy Corporation	ATO	4.62%	0.76	13.34%	8.72%	11.27%	11.79%
Chesapeake Utilities Corporation	CPK	4.62%	0.73	13.34%	8.72%	10.94%	11.54%
NiSource Inc.	NI	4.62%	0.78	13.34%	8.72%	11.38%	11.87%
Northwest Natural Gas Company	NWN	4.62%	0.73	13.34%	8.72%	10.94%	11.54%
ONE Gas, Inc.	OGS	4.62%	0.75	13.34%	8.72%	11.16%	11.71%
Southwest Gas Corporation	SWX	4.62%	0.84	13.34%	8.72%	11.92%	12.28%
American States Water Company	AWR	4.62%	0.70	13.34%	8.72%	10.69%	11.35%
California Water Service Group	CWT	4.62%	0.71	13.34%	8.72%	10.80%	11.43%
Middlesex Water Company	MSEX	4.62%	0.74	13.34%	8.72%	11.09%	11.65%
H20 America (SJW)	HTO	4.62%	0.77	13.34%	8.72%	11.34%	11.84%
Essential Utilities, Inc.	WTRG	4.62%	0.81	13.34%	8.72%	11.67%	12.09%
Mean						11.20%	11.74%
Median						11.16%	11.71%

Notes:
[1] Blue Chip Financial Forecasts, Vol. 44, No. 10, October 1, 2025, at 2
[2] Schedule 8
[3] Schedule 9
[4] Equals [3]-[1]
[5] Equals [1] + [2] x [4]
[6] Equals [1] + 0.25 x ([4]) + 0.75 x ([2] x [4])

CAPITAL ASSET PRICING MODEL
LONG-TERM PROJECTED RISK FREE RATE AND LONG-TERM VALUE LINE BETA

		[1]	[2]	[3]	[4]	[5]	[6]
Company	Ticker	Projected 30-year U.S. Treasury bond yield (2027-2031)	Beta	Market Return	Market Risk Premium	Cost of Equity: CAPM	Cost of Equity: ECAPM
Atmos Energy Corporation	ATO	4.40%	0.76	13.34%	8.94%	11.22%	11.75%
Chesapeake Utilities Corporation	CPK	4.40%	0.73	13.34%	8.94%	10.88%	11.50%
NiSource Inc.	NI	4.40%	0.78	13.34%	8.94%	11.33%	11.83%
Northwest Natural Gas Company	NWN	4.40%	0.73	13.34%	8.94%	10.88%	11.50%
ONE Gas, Inc.	OGS	4.40%	0.75	13.34%	8.94%	11.11%	11.67%
Southwest Gas Corporation	SWX	4.40%	0.84	13.34%	8.94%	11.89%	12.25%
American States Water Company	AWR	4.40%	0.70	13.34%	8.94%	10.62%	11.30%
California Water Service Group	CWT	4.40%	0.71	13.34%	8.94%	10.73%	11.39%
Middlesex Water Company	MSEX	4.40%	0.74	13.34%	8.94%	11.03%	11.61%
H20 America (SJW)	HTO	4.40%	0.77	13.34%	8.94%	11.29%	11.81%
Essential Utilities, Inc.	WTRG	4.40%	0.81	13.34%	8.94%	11.63%	12.06%
Mean						11.15%	11.70%
Median						11.11%	11.67%

Notes:
[1] Blue Chip Financial Forecasts, Vol. 44, No. 6, June 2, 2025, at 14
[2] Schedule 8
[3] Schedule 9
[4] Equals [3]-[1]
[5] Equals [1] + [2] x [4]
[6] Equals [1] + 0.25 x ([4]) + 0.75 x ([2] x [4])

CAPITAL ASSET PRICING MODEL
CURRENT RISK FREE RATE AND VALUE LINE BETA

Company	Ticker	[1] Average near-term (Q12026 - Q4 2026) and long-term (2027 - 2031) 10-year U.S. Treasury bond yield	[2] Beta	[3] Market Return	[4] Market Risk Premium	[5] Cost of Equity: CAPM	[6] Cost of Equity: ECAPM
American Water Works Company Inc.	AWK	4.08%	0.80	11.59%	7.51%	10.09%	10.46%
American States Water Company	AWR	4.08%	0.75	11.59%	7.51%	9.71%	10.18%
California Water Service Group	CWT	4.08%	0.85	11.59%	7.51%	10.46%	10.74%
Middlesex Water Company	MSEX	4.08%	0.75	11.59%	7.51%	9.71%	10.18%
H20 America (SJW)	HTO	4.08%	0.80	11.59%	7.51%	10.09%	10.46%
Essential Utilities, Inc.	WTRG	4.08%	0.85	11.59%	7.51%	10.46%	10.74%
Mean						10.09%	10.46%
Median						10.09%	10.46%
Mean excluding AWK and WTRG						9.99%	10.39%
Median excluding AWK and WTRG						9.90%	10.32%

Notes:
[1] Blue Chip Financial Forecasts, Vol. 44, No. 10, October 1, 2025, at 2;
Blue Chip Financial Forecasts, Vol. 44, No. 6, June 2, 2025, at 14
[2] Value Line
[3] Schedule 10
[4] Equals [3]-[1]
[5] Equals [1] + [2] x [4]
[6] Equals [1] + 0.25 x ([4]) + 0.75 x ([2] x [4])

HISTORICAL VALUE LINE BETA

Company	Ticker	[1] 2013	[2] 2014	[3] 2015	[4] 2016	[5] 2017	[6] 2018	[7] 2019	[8] 2020	[9] 2021	[10] 2022	[11] 2023	[12] 2024	[13] Average
Atmos Energy Corporation	ATO	0.80	0.80	0.80	0.70	0.70	0.60	0.60	0.80	0.80	0.80	0.85	0.90	0.76
Chesapeake Utilities Corporation	CPK	0.70	0.65	0.65	0.65	0.70	0.65	0.65	0.80	0.80	0.80	0.80	0.85	0.73
NiSource Inc.	NI	0.85	0.85	NMF	NMF	0.60	0.50	0.55	0.85	0.85	0.85	0.90	0.95	0.78
Northwest Natural Gas Company	NWN	0.65	0.70	0.65	0.65	0.70	0.60	0.60	0.80	0.85	0.80	0.80	0.90	0.73
ONE Gas, Inc.	OGS				0.70	0.70	0.65	0.65	0.80	0.80	0.80	0.80	0.85	0.75
Southwest Gas Corporation	SWX	0.80	0.85	0.80	0.75	0.80	0.70	0.70	0.95	0.95	0.90	0.90	0.95	0.84
American States Water Company	AWR	0.65	0.70	0.70	0.75	0.80	0.70	0.65	0.65	0.65	0.65	0.70	0.75	0.70
California Water Service Group	CWT	0.60	0.70	0.75	0.75	0.80	0.70	0.70	0.65	0.70	0.70	0.70	0.75	0.71
Middlesex Water Company	MSEX	0.75	0.70	0.70	0.75	0.80	0.75	0.75	0.75	0.70	0.70	0.75	0.80	0.74
H20 America (SJW)	HTO	0.85	0.85	0.75	0.75	0.70	0.60	0.60	0.85	0.80	0.80	0.85	0.85	0.77
Essential Utilities, Inc.	WTRG	0.60	0.70	0.75	0.70	0.75	0.70	0.65	0.95	0.95	0.95	1.00	1.00	0.81
Mean		0.73	0.75	0.73	0.72	0.73	0.65	0.65	0.80	0.80	0.80	0.82	0.87	0.75

Notes:

[1] Value Line, dated December 26, 2013
[2] Value Line, dated December 31, 2014
[3] Value Line, dated December 30, 2015
[4] Value Line, dated December 29, 2016
[5] Value Line, dated December 28, 2017
[6] Value Line, dated December 27, 2018
[7] Value Line, dated December 26, 2019
[8] Value Line, dated December 30, 2020
[9] Value Line, dated December 29, 2021
[10] Value Line, dated December 30, 2022
[11] Value Line, Dated December 29, 2023
[12] Value Line, Dated December 27, 2024
[13] Average ([1] - [12])

MARKET RETURN DERIVED FROM S&P 500 INDEX

[1] Estimate of the S&P 500 Dividend Yield	1.31%
[2] Estimate of the S&P 500 Growth Rate	11.95%
[3] S&P 500 Estimated Required Market Return	13.34%

		[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]
Name	Ticker	Shares Outst'g	Price	Market Capitalization	Weight in Index	Estimated Dividend Yield	Cap-Weighted Dividend Yield	Bloomberg Long-Term Growth Est.	Cap-Weighted Long-Term Growth Est.
LyondellBasell Industries NV	LYB	321.648	49.04	15,773.64		11.17%		-9.85%	
American Express Co	AXP	695.882	332.16	231,144.24	0.56%	0.99%	0.01%	15.03%	0.08%
Verizon Communications Inc	VZ	4216.325	43.95	185,307.48	0.45%	6.28%	0.03%	2.27%	0.01%
Texas Pacific Land Corp	TPL	22.979	933.64	21,454.50		0.69%			
Broadcom Inc	AVGO	4722.365	329.91	1,557,955.44		0.72%		40.05%	
Boeing Co/The	BA	756.158	215.83	163,201.52				31.71%	
Solventum Corp	SOLV	173.388	73	12,657.31	0.03%			1.28%	0.00%
Caterpillar Inc	CAT	468.479	477.15	223,534.72	0.54%	1.27%	0.01%	6.56%	0.04%
JPMorgan Chase & Co	JPM	2749.754	315.43	867,354.86	2.11%	1.90%	0.04%	8.55%	0.18%
Chevron Corp	CVX	2047.394	155.29	317,939.80	0.77%	4.40%	0.03%	15.39%	0.12%
Coca-Cola Co/The	KO	4303.667	66.32	285,419.21	0.69%	3.08%	0.02%	5.90%	0.04%
AbbVie Inc	ABBV	1766.558	231.54	409,028.90	0.99%	2.83%	0.03%	13.98%	0.14%
Walt Disney Co/The	DIS	1797.934	114.5	205,863.42	0.50%	0.87%	0.00%	13.12%	0.07%
Corpay Inc	CPAY	70.614	288.06	20,341.18	0.05%			12.12%	0.01%
Extra Space Storage Inc	EXR	212.254	140.94	29,915.02	0.07%	4.60%	0.00%	3.14%	0.00%
Exxon Mobil Corp	XOM	4263.247	112.75	480,681.10	1.17%	3.51%	0.04%	11.40%	0.13%
Phillips 66	PSX	404.124	136.02	54,968.98		3.53%		22.37%	
General Electric Co	GE	1060.439	300.82	319,001.38		0.48%		20.51%	
HP Inc	HPQ	934.702	27.23	25,451.93		4.25%		-0.60%	
Home Depot Inc/The	HD	995.387	405.19	403,320.72	0.98%	2.27%	0.02%	5.04%	0.05%
Monolithic Power Systems Inc	MPWR	47.892	920.64	44,091.29		0.68%			
International Business Machines Corp	IBM	931.519	282.16	262,837.47	0.64%	2.38%	0.02%	6.68%	0.04%
Johnson & Johnson	JNJ	2408.339	185.42	446,554.19	1.09%	2.80%	0.03%	7.35%	0.08%
Lululemon Athletica Inc	LULU	113.468	177.93	20,189.38	0.05%			1.24%	0.00%
McDonald's Corp	MCD	713.604	303.89	216,857.25	0.53%	2.33%	0.01%	8.63%	0.05%
Merck & Co Inc	MRK	2497.783	83.93	209,638.94	0.51%	3.86%	0.02%	15.57%	0.08%
3M Co	MMM	532.630	155.18	82,653.48	0.20%	1.88%	0.00%	6.99%	0.01%
American Water Works Co Inc	AWK	203.197	139.19	28,283.01	0.07%	2.38%	0.00%	6.60%	0.00%
Bank of America Corp	BAC	7406.947	51.59	382,124.41		2.17%			
Pfizer Inc	PFE	5685.551	25.48	144,867.83	0.35%	6.75%	0.02%	0.11%	0.00%
Procter & Gamble Co/The	PG	2340.485	153.65	359,615.56	0.87%	2.75%	0.02%	4.08%	0.04%
AT&T Inc	T	7150.385	28.24	201,926.89	0.49%	3.93%	0.02%	4.63%	0.02%
Travelers Cos Inc/The	TRV	225.134	279.22	62,861.87		1.58%		54.50%	
RTX Corp	RTX	1338.542	167.33	223,978.20	0.54%	1.63%	0.01%	7.41%	0.04%
Analog Devices Inc	ADI	491.955	245.7	120,873.45	0.29%	1.61%	0.00%	17.18%	0.05%
Walmart Inc	WMT	7972.851	103.06	821,682.04	2.00%	0.91%	0.02%	8.46%	0.17%
Cisco Systems Inc	CSCO	3953.197	68.42	270,477.74	0.66%	2.40%	0.02%	8.32%	0.05%
Intel Corp	INTC	4651.583	33.55	156,060.61	0.38%			9.28%	0.04%
General Motors Co	GM	952.078	60.97	58,048.18	0.14%	0.98%	0.00%	6.04%	0.01%
Microsoft Corp	MSFT	7433.166	517.95	3,850,008.53	9.36%	0.70%	0.07%	14.84%	1.39%
Dollar General Corp	DG	220.106	103.35	22,747.96	0.06%	2.28%	0.00%	5.24%	0.00%
Cigna Group/The	CI	266.928	288.25	76,942.02	0.19%	2.10%	0.00%	10.86%	0.02%
Kinder Morgan Inc	KMI	2222.078	28.31	62,907.02	0.15%	4.13%	0.01%	8.46%	0.01%
Citigroup Inc	C	1840.898	101.5	186,851.14		2.36%		25.65%	
American International Group Inc	AIG	554.004	78.54	43,511.46	0.11%	2.29%	0.00%	19.99%	0.02%
Altria Group Inc	MO	1679.891	66.06	110,973.60	0.27%	6.42%	0.02%	4.72%	0.01%
HCA Healthcare Inc	HCA	233.994	426.2	99,728.03	0.24%	0.68%	0.00%	10.76%	0.03%
International Paper Co	IP	527.982	46.4	24,498.37		3.99%		54.45%	
Hewlett Packard Enterprise Co	HPE	1319.450	24.56	32,405.69	0.08%	2.12%	0.00%	7.61%	0.01%
Abbott Laboratories	ABT	1740.459	133.94	233,117.08	0.57%	1.76%	0.01%	9.97%	0.06%
Aflac Inc	AFL	534.831	111.7	59,740.68		2.08%		25.77%	
Air Products and Chemicals Inc	APD	222.554	270.9299	60,296.44	0.15%	2.64%	0.00%	3.42%	0.01%
Super Micro Computer Inc	SMCI	594.273	47.94	28,489.46	0.07%			19.06%	0.01%
Royal Caribbean Cruises Ltd	RCL	271.628	323.58	87,893.28		1.24%		22.77%	
Interactive Brokers Group Inc	IBKR	445.247	68.81	30,637.44	0.07%	0.47%	0.00%	12.54%	0.01%
Lennox International Inc	LII	35.124	529.36	18,593.39		0.98%			
Archer-Daniels-Midland Co	ADM	480.464	59.74	28,702.95	0.07%	3.41%	0.00%	4.70%	0.00%
EMCOR Group Inc	EME	44.764	649.54	29,076.17		0.15%			
Automatic Data Processing Inc	ADP	405.090	293.5	118,893.77		2.10%			
Verisk Analytics Inc	VRSK	139.715	251.51	35,139.71		0.72%			
AutoZone Inc	AZO	16.729	4290.24	71,770.18	0.17%			13.66%	0.02%
Linde PLC	LIN	468.910	475	222,732.03	0.54%	1.26%	0.01%	8.66%	0.05%
Avery Dennison Corp	AVY	77.982	162.17	12,646.27	0.03%	2.32%	0.00%	6.84%	0.00%
MSCI Inc	MSCI	77.365	567.41	43,897.81		1.27%			
Ball Corp	BALL	272.149	50.42	13,721.75	0.03%	1.59%	0.00%	12.27%	0.00%
Axon Enterprise Inc	AXON	78.504	717.64	56,337.93				28.56%	
Dayforce Inc	DAY	158.006	68.89	10,885.07					
Carrier Global Corp	CARR	851.023	59.7	50,806.06	0.12%	1.51%	0.00%	11.41%	0.01%
Bank of New York Mellon Corp/The	BK	705.241	108.96	76,843.04	0.19%	1.95%	0.00%	14.85%	0.03%
Otis Worldwide Corp	OTIS	392.475	91.43	35,884.01		1.84%			
Baxter International Inc	BAX	513.621	22.77	11,695.15	0.03%	2.99%	0.00%	12.49%	0.00%

Name	Ticker	[4] Shares Outst'g	[5] Price	[6] Market Capitalization	[7] Weight in Index	[8] Estimated Dividend Yield	[9] Cap-Weighted Dividend Yield	[10] Bloomberg Long-Term Growth Est.	[11] Cap-Weighted Long-Term Growth Est.
Becton Dickinson & Co	BDX	286.627	187.17	53,648.06	0.13%	2.22%	0.00%	7.29%	0.01%
Berkshire Hathaway Inc	BRK/B	1378.546	502.74	693,050.04					
Best Buy Co Inc	BBY	210.101	75.62	15,887.86	0.04%	5.03%	0.00%	4.17%	0.00%
Boston Scientific Corp	BSX	1481.752	97.63	144,663.41	0.35%			14.86%	0.05%
Bristol-Myers Squibb Co	BMY	2035.436	45.1	91,798.16		5.50%		82.51%	
Brown-Forman Corp	BF/B	303.609	27.08	8,221.73	0.02%	3.35%	0.00%	2.43%	0.00%
Coterra Energy Inc	CTRA	763.140	23.65	18,048.26		3.72%		30.08%	
Hilton Worldwide Holdings Inc	HLT	235.194	259.44	61,018.67	0.15%	0.23%	0.00%	12.75%	0.02%
Carnival Corp	CCL	1167.541	28.91	33,753.61				21.87%	
Builders FirstSource Inc	BLDR	110.547	121.25	13,403.82				-4.21%	
UDR Inc	UDR	331.347	37.26	12,346.00	0.03%	4.62%	0.00%	1.33%	0.00%
Clorox Co/The	CLX	122.309	123.3	15,080.75	0.04%	4.02%	0.00%	0.34%	0.00%
Paycom Software Inc	PAYC	57.877	208.14	12,046.48	0.03%	0.72%	0.00%	9.16%	0.00%
CMS Energy Corp	CMS	299.335	73.26	21,929.32	0.05%	2.96%	0.00%	7.51%	0.00%
Colgate-Palmolive Co	CL	808.221	79.94	64,609.17	0.16%	2.60%	0.00%	4.85%	0.01%
EPAM Systems Inc	EPAM	55.697	150.79	8,398.54					
Conagra Brands Inc	CAG	479.050	18.31	8,771.40		7.65%		-7.51%	
Airbnb Inc	ABNB	429.080	121.42	52,098.84	0.13%			10.47%	0.01%
Consolidated Edison Inc	ED	360.652	100.52	36,252.71	0.09%	3.38%	0.00%	5.20%	0.00%
Corning Inc	GLW	856.619	82.03	70,268.43	0.17%	1.37%	0.00%	18.16%	0.03%
GoDaddy Inc	GDDY	138.449	136.83	18,943.98					
Cummins Inc	CMI	137.786	422.37	58,196.69	0.14%	1.89%	0.00%	10.71%	0.02%
Danaher Corp	DHR	716.052	198.26	141,964.39	0.35%	0.65%	0.00%	8.10%	0.03%
Target Corp	TGT	454.399	89.7	40,759.60		5.08%		-1.37%	
Williams-Sonoma Inc	WSM	121.790	195.45	23,803.92	0.06%	1.35%	0.00%	4.68%	0.00%
Deere & Co	DE	270.329	457.26	123,610.82		1.42%		-2.85%	
Dominion Energy Inc	D	853.434	61.17	52,204.54		4.36%		23.10%	
Trade Desk Inc/The	TTD	445.667	49.01	21,842.14	0.05%			15.53%	0.01%
Dover Corp	DOV	137.134	166.83	22,878.14	0.06%	1.25%	0.00%	11.53%	0.01%
Alliant Energy Corp	LNT	256.969	67.41	17,322.30	0.04%	3.01%	0.00%	6.09%	0.00%
Steel Dynamics Inc	STLD	147.205	139.43	20,524.74	0.05%	1.43%	0.00%	13.77%	0.01%
Duke Energy Corp	DUK	777.022	123.75	96,156.43	0.23%	3.44%	0.01%	7.44%	0.02%
Regency Centers Corp	REG	181.553	72.9	13,235.24	0.03%	3.87%	0.00%	5.02%	0.00%
Eaton Corp PLC	ETN	389.300	374.25	145,695.53	0.35%	1.11%	0.00%	13.81%	0.05%
Ecolab Inc	ECL	283.625	273.86	77,673.52	0.19%	0.95%	0.00%	13.00%	0.02%
Revvity Inc	RVTY	116.073	87.65	10,173.76	0.02%	0.32%	0.00%	6.16%	0.00%
Dell Technologies Inc	DELL	336.905	141.77	47,762.97	0.12%	1.48%	0.00%	16.92%	0.02%
Emerson Electric Co	EMR	562.800	131.18	73,828.10	0.18%	1.61%	0.00%	10.06%	0.02%
EOG Resources Inc	EOG	545.993	112.12	61,216.78		3.64%			
Aon PLC	AON	215.627	356.58	76,888.13	0.19%	0.84%	0.00%	10.12%	0.02%
Entergy Corp	ETR	446.409	93.19	41,600.86	0.10%	2.58%	0.00%	5.80%	0.01%
Equifax Inc	EFX	123.797	256.53	31,757.74	0.08%	0.78%	0.00%	10.18%	0.01%
EQT Corp	EQT	624.064	54.43	33,967.83		1.16%		41.56%	
IQVIA Holdings Inc	IQV	170.000	189.94	32,289.80	0.08%			8.97%	0.01%
Gartner Inc	IT	75.736	262.87	19,908.67					
FedEx Corp	FDX	235.955	235.81	55,640.66	0.14%	2.46%	0.00%	9.05%	0.01%
Brown & Brown Inc	BRO	329.843	93.79	30,935.96	0.08%	0.64%	0.00%	11.27%	0.01%
Ford Motor Co	F	3909.008	11.96	46,751.74		5.02%		-1.10%	
NextEra Energy Inc	NEE	2059.293	75.49	155,456.00	0.38%	3.00%	0.01%	7.39%	0.03%
Franklin Resources Inc	BEN	519.195	23.13	12,008.99		5.53%		-0.14%	
Garmin Ltd	GRMN	192.494	246.22	47,395.86	0.12%	1.46%	0.00%	11.16%	0.01%
Freeport-McMoRan Inc	FCX	1435.774	39.22	56,311.06		1.53%		24.99%	
Expand Energy Corp	EXE	238.146	106.24	25,300.60		5.52%			
Dexcom Inc	DXCM	392.155	67.29	26,388.13				23.31%	
General Dynamics Corp	GD	268.993	341	91,726.73	0.22%	1.76%	0.00%	14.95%	0.03%
General Mills Inc	GIS	533.416	50.42	26,894.86		4.84%		-2.94%	
Genuine Parts Co	GPC	139.092	138.6	19,278.19		2.97%			
Atmos Energy Corp	ATO	160.524	170.75	27,409.40		2.04%			
WW Grainger Inc	GWW	47.832	952.96	45,582.21	0.11%	0.95%	0.00%	4.41%	0.00%
Halliburton Co	HAL	852.602	24.6	20,974.01		2.76%			
L3Harris Technologies Inc	LHX	187.095	305.41	57,140.62	0.14%	1.57%	0.00%	12.88%	0.02%
Healthpeak Properties Inc	DOC	694.923	19.15	13,307.78	0.03%	6.37%	0.00%	4.24%	0.00%
Insulet Corp	PODD	70.393	308.73	21,732.29				25.99%	
Fortive Corp	FTV	338.336	48.99	16,575.10		0.49%			
Hershey Co/The	HSY	148.111	187.05	27,704.11		2.93%		-8.41%	
Synchrony Financial	SYF	372.058	71.05	26,434.69	0.06%	1.69%	0.00%	16.89%	0.01%
Hormel Foods Corp	HRL	549.998	24.74	13,606.96		4.69%			
Arthur J Gallagher & Co	AJG	256.400	309.74	79,417.34		0.84%			
Mondelez International Inc	MDLZ	1293.945	62.47	80,832.77	0.20%	3.20%	0.01%	1.85%	0.00%
CenterPoint Energy Inc	CNP	652.728	38.8	25,325.86	0.06%	2.27%	0.00%	8.98%	0.01%
Humana Inc	HUM	120.272	260.17	31,291.12	0.08%	1.36%	0.00%	14.02%	0.01%
Willis Towers Watson PLC	WTW	97.548	345.45	33,697.95	0.08%	1.07%	0.00%	7.47%	0.01%
Illinois Tool Works Inc	ITW	291.500	260.76	76,011.54	0.18%	2.47%	0.00%	1.93%	0.00%
CDW Corp/DE	CDW	131.061	159.28	20,875.36	0.05%	1.57%	0.00%	6.38%	0.00%
Trane Technologies PLC	TT	222.515	421.96	93,892.58	0.23%	0.89%	0.00%	11.32%	0.03%
Interpublic Group of Cos Inc/The	IPG	366.266	27.91	10,222.49	0.02%	4.73%	0.00%	9.40%	0.00%
International Flavors & Fragrances Inc	IFF	256.287	61.54	15,771.91	0.04%	2.60%	0.00%	2.12%	0.00%
Generac Holdings Inc	GNRC	58.676	167.4	9,822.35				20.91%	
NXP Semiconductors NV	NXPI	252.115	227.73	57,414.06	0.14%	1.78%	0.00%	5.71%	0.01%
Kellanova	K	347.669	82.02	28,515.83	0.07%	2.83%	0.00%	1.79%	0.00%

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Broadridge Financial Solutions Inc	BR	117.129	238.17	27,896.69		1.64%			
Kimco Realty Corp	KIM	679.499	21.85	14,847.05	0.04%	4.58%	0.00%	3.88%	0.00%
Oracle Corp	ORCL	2850.793	281.24	801,756.91	1.95%	0.71%	0.01%	18.09%	0.35%
Kroger Co/The	KR	662.678	67.41	44,671.14	0.11%	2.08%	0.00%	6.37%	0.01%
Lennar Corp	LEN	227.602	126.04	28,686.91		1.59%		-9.37%	
Eli Lilly & Co	LLY	946.457	763	722,146.51	1.76%	0.79%	0.01%	18.00%	0.32%
Charter Communications Inc	CHTR	136.591	275.105	37,576.86	0.09%			10.93%	0.01%
Loews Corp	L	207.426	100.39	20,823.54		0.25%			
Lowe's Cos Inc	LOW	560.825	251.31	140,940.91	0.34%	1.91%	0.01%	6.54%	0.02%
Hubbell Inc	HUBB	53.140	430.31	22,866.68		1.23%			
IDEX Corp	IEX	75.287	162.76	12,253.76		1.74%			
Marsh & McLennan Cos Inc	MMC	491.624	201.53	99,076.99	0.24%	1.79%	0.00%	8.31%	0.02%
Masco Corp	MAS	209.364	70.39	14,737.11	0.04%	1.76%	0.00%	6.47%	0.00%
S&P Global Inc	SPGI	312.500	486.71	152,096.88		0.79%			
Medtronic PLC	MDT	1282.686	95.24	122,163.00	0.30%	2.98%	0.01%	5.90%	0.02%
Viatris Inc	VTRS	1165.872	9.9	11,542.13		4.85%		-2.32%	
CVS Health Corp	CVS	1268.326	75.39	95,619.13	0.23%	3.53%	0.01%	6.43%	0.01%
DuPont de Nemours Inc	DD	418.717	77.9	32,618.03	0.08%	2.11%	0.00%	6.31%	0.01%
Micron Technology Inc	MU	1119.125	167.32	187,252.01		0.27%		28.55%	
Motorola Solutions Inc	MSI	166.604	457.29	76,186.29	0.19%	0.95%	0.00%	8.26%	0.02%
Cboe Global Markets Inc	CBOE	104.590	245.25	25,650.73	0.06%	1.17%	0.00%	13.77%	0.01%
Newmont Corp	NEM	1098.450	84.31	92,610.30	0.23%	1.19%	0.00%	16.41%	0.04%
NIKE Inc	NKE	1188.016	69.73	82,840.34	0.20%	2.29%	0.00%	19.22%	0.04%
NiSource Inc	NI	470.855	43.3	20,388.02		2.59%			
Norfolk Southern Corp	NSC	224.615	300.41	67,476.56		1.80%			
Principal Financial Group Inc	PFG	222.768	82.91	18,469.73	0.04%	3.76%	0.00%	12.73%	0.01%
Eversource Energy	ES	371.115	71.14	26,401.13	0.06%	4.23%	0.00%	4.40%	0.00%
Northrop Grumman Corp	NOC	143.183	609.32	87,244.25	0.21%	1.52%	0.00%	4.95%	0.01%
Wells Fargo & Co	WFC	3203.441	83.82	268,512.44	0.65%	2.15%	0.01%	14.00%	0.09%
Nucor Corp	NUE	229.535	135.43	31,085.99	0.08%	1.62%	0.00%	18.58%	0.01%
Occidental Petroleum Corp	OXY	984.440	47.25	46,514.78		2.03%			
Omnicom Group Inc	OMC	193.723	81.53	15,794.23	0.04%	3.43%	0.00%	7.99%	0.00%
ONEOK Inc	OKE	629.756	72.97	45,953.29	0.11%	5.65%	0.01%	8.97%	0.01%
Raymond James Financial Inc	RJF	199.384	172.1	34,313.98	0.08%	1.16%	0.00%	11.82%	0.01%
PG&E Corp	PCG	2197.837	15.08	33,143.39	0.08%	0.66%	0.00%	8.91%	0.01%
Parker-Hannifin Corp	PH	126.544	758.15	95,939.39	0.23%	0.95%	0.00%	7.61%	0.02%
Rollins Inc	ROL	484.640	58.74	28,467.75		1.12%			
PPL Corp	PPL	739.515	37.16	27,480.39	0.07%	2.93%	0.00%	7.34%	0.00%
Aptiv PLC	APTV	217.760	86.22	18,775.25	0.05%			16.62%	0.01%
ConocoPhillips	COP	1248.942	94.59	118,137.45		3.30%			
PulteGroup Inc	PHM	197.298	132.13	26,068.93		0.67%		-2.19%	
Pinnacle West Capital Corp	PNW	119.427	89.66	10,707.85		3.99%			
PNC Financial Services Group Inc/The	PNC	393.807	200.93	79,127.72	0.19%	3.38%	0.01%	10.42%	0.02%
PPG Industries Inc	PPG	225.700	105.11	23,723.33	0.06%	2.70%	0.00%	6.81%	0.00%
DoorDash Inc	DASH	398.681	271.99	108,437.11					
Progressive Corp/The	PGR	586.208	246.95	144,764.19		0.16%		50.71%	
Veralto Corp	VLTO	248.161	106.61	26,456.43		0.41%			
Public Service Enterprise Group Inc	PEG	499.080	83.46	41,653.20	0.10%	3.02%	0.00%	8.76%	0.01%
Cooper Cos Inc/The	COO	198.809	68.56	13,630.34	0.03%			9.31%	0.00%
Edison International	EIX	384.834	55.28	21,273.62	0.05%	5.99%	0.00%	9.60%	0.00%
Schlumberger NV	SLB	1493.879	34.37	51,344.62		3.32%		-4.18%	
Charles Schwab Corp/The	SCHW	1815.219	95.47	173,298.99	0.42%	1.13%	0.00%	19.98%	0.08%
Sherwin-Williams Co/The	SHW	249.333	346.26	86,334.16	0.21%	0.91%	0.00%	6.92%	0.01%
West Pharmaceutical Services Inc	WST	71.907	262.33	18,863.45	0.05%	0.34%	0.00%	8.04%	0.00%
J M Smucker Co/The	SJM	106.685	108.6	11,586.01	0.03%	4.05%	0.00%	1.56%	0.00%
Snap-on Inc	SNA	52.163	346.53	18,076.17	0.04%	2.47%	0.00%	4.10%	0.00%
AMETEK Inc	AME	230.954	188	43,419.34	0.11%	0.66%	0.00%	9.13%	0.01%
Uber Technologies Inc	UBER	2085.419	97.97	204,308.47				-3.85%	
Southern Co/The	SO	1100.194	94.77	104,265.35	0.25%	3.12%	0.01%	6.75%	0.02%
Truist Financial Corp	TFC	1289.435	45.72	58,952.98	0.14%	4.55%	0.01%	9.19%	0.01%
Southwest Airlines Co	LUV	525.188	31.91	16,758.74		2.26%		58.26%	
W R Berkley Corp	WRB	379.293	76.62	29,061.41	0.07%	0.47%	0.00%	6.85%	0.00%
Stanley Black & Decker Inc	SWK	154.792	74.33	11,505.71		4.47%			
Public Storage	PSA	175.453	288.85	50,679.56	0.12%	4.15%	0.01%	2.40%	0.00%
Arista Networks Inc	ANET	1256.865	145.71	183,137.85	0.45%			18.74%	0.08%
Sysco Corp	SYY	478.212	82.34	39,376.01		2.62%			
Corteva Inc	CTVA	683.015	67.63	46,192.28	0.11%	1.06%	0.00%	16.37%	0.02%
Texas Instruments Inc	TXN	909.137	183.73	167,035.77	0.41%	3.09%	0.01%	11.04%	0.04%
Textron Inc	TXT	178.205	84.49	15,056.57	0.04%	0.09%	0.00%	10.03%	0.00%
Thermo Fisher Scientific Inc	TMO	377.612	485.02	183,149.43	0.45%	0.35%	0.00%	7.56%	0.03%
TJX Cos Inc/The	TJX	1112.939	144.54	160,864.17	0.39%	1.18%	0.00%	8.43%	0.03%
Globe Life Inc	GL	81.004	142.97	11,581.08		0.76%			
Johnson Controls International plc	JCI	654.385	109.95	71,949.68	0.17%	1.46%	0.00%	15.92%	0.03%
Ulta Beauty Inc	ULTA	44.838	546.75	24,515.37	0.06%			4.39%	0.00%
Union Pacific Corp	UNP	593.044	236.37	140,177.73	0.34%	2.34%	0.01%	7.79%	0.03%
Keysight Technologies Inc	KEYS	171.856	174.92	30,061.10	0.07%			12.93%	0.01%
UnitedHealth Group Inc	UNH	905.674	345.3	312,729.10	0.76%	2.56%	0.02%	14.00%	0.11%
Blackstone Inc	BX	737.092	170.85	125,932.11		2.41%		24.34%	
Ventas Inc	VTR	454.471	69.99	31,808.44	0.08%	2.74%	0.00%	9.69%	0.01%
Labcorp Holdings Inc	LH	83.100	287.06	23,854.69	0.06%	1.00%	0.00%	8.77%	0.01%

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Vulcan Materials Co	VMC	132.124	307.62	40,644.03	0.10%	0.64%	0.00%	14.51%	0.01%
Weyerhaeuser Co	WY	721.511	24.79	17,886.26		3.39%		-8.95%	
Williams Cos Inc/The	WMB	1221.177	63.35	77,361.59		3.16%		22.27%	
Constellation Energy Corp	CEG	312.406	329.07	102,803.30	0.25%	0.47%	0.00%	16.22%	0.04%
AppLovin Corp	APP	307.636	718.54	221,049.04				80.10%	
WEC Energy Group Inc	WEC	321.866	114.59	36,882.67	0.09%	3.12%	0.00%	7.65%	0.01%
Adobe Inc	ADBE	418.600	352.75	147,661.15	0.36%			14.13%	0.05%
Vistra Corp	VST	338.820	195.92	66,381.68	0.16%	0.46%	0.00%	10.35%	0.02%
AES Corp/The	AES	712.050	13.16	9,370.57	0.02%	5.35%	0.00%	11.17%	0.00%
Expeditors International of Washington Inc	EXPD	135.719	122.59	16,637.73	0.04%	1.26%	0.00%	4.89%	0.00%
Amgen Inc	AMGN	538.362	282.2	151,925.71	0.37%	3.37%	0.01%	5.37%	0.02%
Apple Inc	AAPL	14840.390	254.63	3,778,808.51	9.19%	0.41%	0.04%	14.26%	1.31%
Autodesk Inc	ADSK	213.000	317.67	67,663.71	0.16%			15.08%	0.02%
Cintas Corp	CTAS	404.391	205.26	83,005.39		0.88%			
Comcast Corp	CMCSA	3682.762	31.09	114,497.07	0.28%	4.25%	0.01%	1.88%	0.01%
Molson Coors Beverage Co	TAP	185.388	45.25	8,388.79	0.02%	4.15%	0.00%	0.78%	0.00%
KLA Corp	KLAC	131.685	1078.6	142,034.93	0.35%	0.70%	0.00%	10.30%	0.04%
Marriott International Inc/MD	MAR	271.458	260.44	70,698.48	0.17%	1.03%	0.00%	10.15%	0.02%
Fiserv Inc	FI	543.593	128.93	70,085.47					
McCormick & Co Inc/MD	MKC	253.041	66.91	16,930.99	0.04%	2.69%	0.00%	6.37%	0.00%
PACCAR Inc	PCAR	525.103	98.32	51,628.17		1.34%		-3.95%	
Costco Wholesale Corp	COST	443.477	925.63	410,495.70	1.00%	0.56%	0.01%	6.75%	0.07%
Stryker Corp	SYK	382.307	369.67	141,327.54	0.34%	0.91%	0.00%	10.57%	0.04%
Tyson Foods Inc	TSN	285.760	54.3	15,516.79	0.04%	3.68%	0.00%	18.82%	0.01%
Lamb Weston Holdings Inc	LW	139.352	58.08	8,093.59		2.55%		-2.55%	
Applied Materials Inc	AMAT	796.642	204.74	163,104.57	0.40%	0.90%	0.00%	7.67%	0.03%
Cardinal Health Inc	CAH	237.583	156.4493	37,169.64	0.09%	1.31%	0.00%	13.03%	0.01%
Cincinnati Financial Corp	CINF	156.376	158.1	24,723.11	0.06%	2.20%	0.00%	3.48%	0.00%
DR Horton Inc	DHI	298.124	169.47	50,522.99	0.12%	0.94%	0.00%	0.38%	0.00%
Electronic Arts Inc	EA	250.207	201.7	50,466.81	0.12%	0.38%	0.00%	10.70%	0.01%
Erie Indemnity Co	ERIE	46.189	318.16	14,695.51		1.72%			
Fair Isaac Corp	FICO	24.004	1496.53	35,922.20					
Fastenal Co	FAST	1147.637	49.04	56,280.10	0.14%	1.79%	0.00%	11.06%	0.02%
M&T Bank Corp	MTB	156.269	197.62	30,881.94	0.08%	3.04%	0.00%	12.35%	0.01%
Xcel Energy Inc	XEL	591.426	80.65	47,698.52	0.12%	2.83%	0.00%	8.88%	0.01%
Fifth Third Bancorp	FITB	661.887	44.55	29,487.08		3.59%			
Gilead Sciences Inc	GILD	1240.807	111	137,729.57		2.85%		29.15%	
Hasbro Inc	HAS	140.233	75.85	10,636.64	0.03%	3.69%	0.00%	15.87%	0.00%
Huntington Bancshares Inc/OH	HBAN	1458.800	17.27	25,193.48	0.06%	3.59%	0.00%	14.17%	0.01%
Welltower Inc	WELL	668.826	178.14	119,144.65	0.29%	1.66%	0.00%	17.51%	0.05%
Biogen Inc	BIIB	146.615	140.08	20,537.77	0.05%			0.90%	0.00%
Northern Trust Corp	NTRS	191.233	134.6	25,740.00	0.06%	2.38%	0.00%	9.85%	0.01%
Packaging Corp of America	PKG	89.979	217.93	19,609.08	0.05%	2.29%	0.00%	11.26%	0.01%
Paychex Inc	PAYX	359.894	126.76	45,620.18		3.41%			
QUALCOMM Inc	QCOM	1079.000	166.36	179,502.44	0.44%	2.14%	0.01%	7.74%	0.03%
Ross Stores Inc	ROST	325.226	152.39	49,561.23	0.12%	1.06%	0.00%	5.82%	0.01%
IDEXX Laboratories Inc	IDXX	80.005	638.89	51,114.20	0.12%			13.50%	0.02%
Starbucks Corp	SBUX	1136.700	84.6	96,164.82		2.88%		-0.30%	
KeyCorp	KEY	1096.516	18.69	20,493.88	0.05%	4.39%	0.00%	19.79%	0.01%
Fox Corp	FOXA	210.519	63.06	13,275.36		0.89%		-1.49%	
Fox Corp	FOX	235.581	57.29	13,496.44		0.98%		-1.49%	
State Street Corp	STT	283.695	115.17	32,673.19	0.08%	2.92%	0.00%	12.69%	0.01%
Norwegian Cruise Line Holdings Ltd	NCLH	455.251	24.63	11,212.83	0.03%			16.72%	0.00%
US Bancorp	USB	1556.189	48.33	75,210.64	0.18%	4.30%	0.01%	9.63%	0.02%
A O Smith Corp	AOS	114.260	73.41	8,387.79		1.85%			
Gen Digital Inc	GEN	615.869	28.39	17,484.52	0.04%	1.76%	0.00%	13.08%	0.01%
T Rowe Price Group Inc	TROW	219.715	102.64	22,551.57		4.95%		-0.94%	
Waste Management Inc	WM	402.830	220.83	88,957.02	0.22%	1.49%	0.00%	11.23%	0.02%
Constellation Brands Inc	STZ	176.266	134.67	23,737.77		3.03%		-2.05%	
Invesco Ltd	IVZ	445.964	22.94	10,230.41	0.02%	3.66%	0.00%	14.17%	0.00%
Intuit Inc	INTU	278.805	682.91	190,398.72		0.70%			
Morgan Stanley	MS	1596.336	158.96	253,753.53	0.62%	2.52%	0.02%	10.15%	0.06%
Microchip Technology Inc	MCHP	539.680	64.22	34,658.23		2.83%		29.58%	
Crowdstrike Holdings Inc	CRWD	250.955	490.38	123,063.38	0.30%			17.74%	0.05%
Chubb Ltd	CB	398.690	282.25	112,530.33	0.27%	1.37%	0.00%	4.11%	0.01%
Hologic Inc	HOLX	222.419	67.49	15,011.08	0.04%			7.67%	0.00%
Citizens Financial Group Inc	CFG	431.349	53.16	22,930.51		3.16%		24.02%	
Jabil Inc	JBL	107.319	217.17	23,306.43	0.06%	0.15%	0.00%	13.93%	0.01%
O'Reilly Automotive Inc	ORLY	848.497	107.81	91,476.43	0.22%			10.54%	0.02%
Allstate Corp/The	ALL	263.505	214.65	56,561.42		1.86%		20.50%	
Equity Residential	EQR	381.898	64.73	24,720.26	0.06%	4.28%	0.00%	3.64%	0.00%
Keurig Dr Pepper Inc	KDP	1358.435	25.51	34,653.68	0.08%	3.61%	0.00%	6.51%	0.01%
Host Hotels & Resorts Inc	HST	687.543	17.02	11,701.98		4.70%		-0.96%	
Incyte Corp	INCY	195.276	84.81	16,561.37				25.00%	
Simon Property Group Inc	SPG	326.485	187.67	61,271.39	0.15%	4.58%	0.01%	1.32%	0.00%
Eastman Chemical Co	EMN	114.832	63.05	7,240.18		5.27%			
AvalonBay Communities Inc	AVB	142.383	193.17	27,504.13	0.07%	3.62%	0.00%	5.18%	0.00%
Prudential Financial Inc	PRU	352.000	103.74	36,516.48	0.09%	5.21%	0.00%	8.23%	0.01%
United Parcel Service Inc	UPS	736.043	83.53	61,481.66		7.85%		-0.74%	
STERIS PLC	STE	98.491	247.44	24,370.52		1.02%			

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McKesson Corp	MCK	124.384	772.54	96,091.92	0.23%	0.42%	0.00%	13.50%	0.03%
Lockheed Martin Corp	LMT	233.465	499.21	116,548.09	0.28%	2.64%	0.01%	11.53%	0.03%
Cencora Inc	COR	193.878	312.53	60,592.65	0.15%	0.70%	0.00%	10.33%	0.02%
Capital One Financial Corp	COF	639.517	212.58	135,948.59		1.13%		22.86%	
Campbell's Company/The	CPB	297.993	31.58	9,410.60		4.94%		-2.52%	
Waters Corp	WAT	59.524	299.81	17,845.93	0.04%			9.42%	0.00%
Nordson Corp	NDSN	56.186	226.95	12,751.48		1.45%			
Dollar Tree Inc	DLTR	203.968	94.37	19,248.45	0.05%			9.96%	0.00%
Darden Restaurants Inc	DRI	116.314	190.36	22,141.49	0.05%	3.15%	0.00%	10.59%	0.01%
Evergy Inc	EVRG	229.746	76.02	17,465.29	0.04%	3.51%	0.00%	5.78%	0.00%
Match Group Inc	MTCH	240.622	35.32	8,498.77	0.02%	2.15%	0.00%	16.37%	0.00%
NVR Inc	NVR	2.870	8034.66	23,057.87	0.06%			1.72%	0.00%
NetApp Inc	NTAP	199.618	118.46	23,646.79	0.06%	1.76%	0.00%	7.34%	0.00%
Old Dominion Freight Line Inc	ODFL	210.168	140.78	29,587.47	0.07%	0.80%	0.00%	5.03%	0.00%
DaVita Inc	DVA	71.500	132.87	9,500.21	0.02%			10.59%	0.00%
Hartford Insurance Group Inc/The	HIG	281.172	133.39	37,505.49	0.09%	1.56%	0.00%	8.89%	0.01%
Iron Mountain Inc	IRM	295.348	101.94	30,107.80		3.08%			
Estee Lauder Cos Inc/The	EL	234.815	88.12	20,691.90		1.59%			
Cadence Design Systems Inc	CDNS	272.490	351.26	95,714.84	0.23%			14.66%	0.03%
Tyler Technologies Inc	TYL	43.262	523.16	22,632.85					
Universal Health Services Inc	UHS	56.388	204.44	11,527.96	0.03%	0.39%	0.00%	10.17%	0.00%
Skyworks Solutions Inc	SWKS	148.428	76.98	11,425.95		3.69%		-9.02%	
Quest Diagnostics Inc	DGX	111.823	190.58	21,311.31	0.05%	1.68%	0.00%	1.06%	0.00%
Rockwell Automation Inc	ROK	112.434	349.53	39,299.20	0.10%	1.50%	0.00%	14.56%	0.01%
Kraft Heinz Co/The	KHC	1183.599	26.04	30,820.92		6.14%		-4.68%	
American Tower Corp	AMT	468.251	192.32	90,054.08		3.54%		23.73%	
Regeneron Pharmaceuticals Inc	REGN	104.170	562.27	58,571.83	0.14%	0.63%	0.00%	8.03%	0.01%
Amazon.com Inc	AMZN	10664.912	219.57	2,341,694.75	5.69%			16.62%	0.95%
Jack Henry & Associates Inc	JKHY	72.665	148.93	10,822.03		1.56%			
Ralph Lauren Corp	RL	38.693	313.56	12,132.58	0.03%	1.16%	0.00%	13.40%	0.00%
BXP Inc	BXP	158.376	74.34	11,773.64	0.03%	3.77%	0.00%	1.39%	0.00%
Amphenol Corp	APH	1220.921	123.75	151,088.99		0.53%		26.21%	
Howmet Aerospace Inc	HWM	403.126	196.23	79,105.48	0.19%	0.24%	0.00%	17.38%	0.03%
Valero Energy Corp	VLO	310.652	170.26	52,891.57	0.13%	2.65%	0.00%	17.29%	0.02%
Synopsys Inc	SNPS	185.749	493.39	91,646.54	0.22%			9.76%	0.02%
CH Robinson Worldwide Inc	CHRW	118.091	132.4	15,635.27	0.04%	1.87%	0.00%	15.51%	0.01%
Accenture PLC	ACN	622.853	246.6	153,595.48		2.64%			
TransDigm Group Inc	TDG	56.350	1318.02	74,270.81	0.18%			12.86%	0.02%
Yum! Brands Inc	YUM	277.536	152	42,185.43	0.10%	1.87%	0.00%	9.48%	0.01%
Prologis Inc	PLD	926.175	114.52	106,065.56	0.26%	3.53%	0.01%	5.72%	0.01%
FirstEnergy Corp	FE	577.126	45.82	26,443.92		3.88%		-4.30%	
VeriSign Inc	VRSN	93.400	279.57	26,111.84		1.10%			
Quanta Services Inc	PWR	149.006	414.3201	61,736.16	0.15%	0.10%	0.00%	14.67%	0.02%
Henry Schein Inc	HSIC	121.268	66.37	8,048.58	0.02%			4.67%	0.00%
Ameren Corp	AEE	270.410	104.38	28,225.39	0.07%	2.72%	0.00%	8.89%	0.01%
FactSet Research Systems Inc	FDS	37.807	286.49	10,831.26		1.54%			
NVIDIA Corp	NVDA	24300.000	186.58	4,533,894.00		0.02%		39.00%	
Cognizant Technology Solutions Corp	CTSH	488.396	67.07	32,756.72		1.85%			
Intuitive Surgical Inc	ISRG	358.477	447.23	160,321.45	0.39%			15.50%	0.06%
Take-Two Interactive Software Inc	TTWO	184.470	258.36	47,659.72				58.37%	
Republic Services Inc	RSG	312.216	229.48	71,647.29	0.17%	1.09%	0.00%	9.49%	0.02%
eBay Inc	EBAY	457.000	90.95	41,564.15	0.10%	1.28%	0.00%	10.81%	0.01%
Goldman Sachs Group Inc/The	GS	302.721	796.35	241,071.94	0.59%	2.01%	0.01%	13.64%	0.08%
SBA Communications Corp	SBAC	107.379	193.35	20,761.73	0.05%	2.30%	0.00%	8.73%	0.00%
Sempra	SRE	652.472	89.335	58,288.63		2.89%			
Moody's Corp	MCO	179.000	476.48	85,289.92		0.79%			
ON Semiconductor Corp	ON	408.974	49.31	20,166.51				-3.65%	
Booking Holdings Inc	BKNG	32.410	5399.27	174,989.75	0.43%	0.71%	0.00%	16.74%	0.07%
F5 Inc	FFIV	57.447	323.19	18,566.35	0.05%			7.13%	0.00%
Akamai Technologies Inc	AKAM	143.386	75.76	10,862.89	0.03%			4.90%	0.00%
Charles River Laboratories International Inc	CRL	49.214	156.46	7,700.05	0.02%			3.67%	0.00%
Devon Energy Corp	DVN	634.800	35.06	22,256.09	0.05%	2.74%	0.00%	4.26%	0.00%
Bio-Techne Corp	TECH	155.691	55.63	8,661.09		0.58%			
Alphabet Inc	GOOGL	5817.000	243.1	1,414,112.70	3.44%	0.35%	0.01%	12.93%	0.44%
Allegion plc	ALLE	85.847	177.35	15,224.88	0.04%	1.15%	0.00%	5.69%	0.00%
Netflix Inc	NFLX	424.926	1198.92	509,452.70				26.62%	
Warner Bros Discovery Inc	WBD	2475.772	19.53	48,351.83				40.59%	
Agilent Technologies Inc	A	283.500	128.35	36,387.28	0.09%	0.77%	0.00%	7.99%	0.01%
Trimble Inc	TRMB	237.969	81.65	19,430.18					
Elevance Health Inc	ELV	225.178	323.12	72,759.61		2.12%		-0.92%	
CME Group Inc	CME	360.377	270.19	97,370.27	0.24%	1.85%	0.00%	5.71%	0.01%
DTE Energy Co	DTE	207.518	141.43	29,349.24	0.07%	3.08%	0.00%	6.37%	0.00%
Nasdaq Inc	NDAQ	573.795	88.45	50,752.19	0.12%	1.22%	0.00%	15.63%	0.02%
Philip Morris International Inc	PM	1556.589	162.2	252,478.79	0.61%	3.63%	0.02%	11.27%	0.07%
Salesforce Inc	CRM	952.000	237	225,624.00	0.55%	0.70%	0.00%	12.74%	0.07%
Ingersoll Rand Inc	IR	397.453	82.62	32,837.53		0.10%			
Huntington Ingalls Industries Inc	HII	39.241	287.91	11,297.77	0.03%	1.88%	0.00%	14.49%	0.00%
Roper Technologies Inc	ROP	107.614	498.69	53,665.94		0.66%			
MetLife Inc	MET	665.026	82.37	54,778.20	0.13%	2.76%	0.00%	12.81%	0.02%
Tapestry Inc	TPR	209.069	113.22	23,670.74	0.06%	1.41%	0.00%	7.22%	0.00%

Name	Ticker	[4] Shares Outst'g	[5] Price	[6] Market Capitalization	[7] Weight in Index	[8] Estimated Dividend Yield	[9] Cap-Weighted Dividend Yield	[10] Bloomberg Long-Term Growth Est.	[11] Cap-Weighted Long-Term Growth Est.
CSX Corp	CSX	1864.277	35.51	66,200.48	0.16%	1.46%	0.00%	6.33%	0.01%
Edwards Lifesciences Corp	EW	587.100	77.77	45,658.77	0.11%			8.64%	0.01%
Ameriprise Financial Inc	AMP	94.272	491.25	46,310.91	0.11%	1.30%	0.00%	10.55%	0.01%
Zebra Technologies Corp	ZBRA	50.845	297.16	15,109.14					
Zimmer Biomet Holdings Inc	ZBH	198.096	98.5	19,512.45	0.05%	0.97%	0.00%	4.65%	0.00%
CBRE Group Inc	CBRE	297.554	157.56	46,882.66					
Camden Property Trust	CPT	106.853	106.78	11,409.73	0.03%	3.93%	0.00%	1.63%	0.00%
Mastercard Inc	MA	897.274	568.81	510,378.52	1.24%	0.53%	0.01%	15.34%	0.19%
Datadog Inc	DDOG	323.271	142.4	46,033.75	0.11%			8.38%	0.01%
CarMax Inc	KMX	146.845	44.87	6,588.94	0.02%			15.69%	0.00%
Intercontinental Exchange Inc	ICE	572.423	168.48	96,441.84	0.23%	1.14%	0.00%	14.37%	0.03%
Smurfit WestRock PLC	SW	522.144	42.57	22,227.68		4.05%		72.38%	
Fidelity National Information Services Inc	FIS	522.379	65.94	34,445.64		2.43%			
Chipotle Mexican Grill Inc	CMG	1340.885	39.19	52,549.28	0.13%			15.60%	0.02%
Wynn Resorts Ltd	WYNN	103.977	128.27	13,337.07	0.03%	0.78%	0.00%	4.22%	0.00%
Live Nation Entertainment Inc	LYV	234.473	163.4	38,312.84					
Assurant Inc	AIZ	50.459	216.6	10,929.46		1.48%			
NRG Energy Inc	NRG	193.431	161.95	31,326.12		1.09%			
Regions Financial Corp	RF	892.308	26.37	23,530.17	0.06%	4.02%	0.00%	7.96%	0.00%
Monster Beverage Corp	MNST	976.428	67.31	65,723.38	0.16%			14.71%	0.02%
Mosaic Co/The	MOS	317.378	34.68	11,006.68	0.03%	2.54%	0.00%	3.57%	0.00%
Baker Hughes Co	BKR	985.879	48.72	48,032.03	0.12%	1.89%	0.00%	9.16%	0.01%
Expedia Group Inc	EXPE	118.192	213.75	25,263.57	0.06%	0.75%	0.00%	18.12%	0.01%
Kimberly-Clark Corp	KMB	331.780	124.34	41,253.52	0.10%	4.05%	0.00%	1.97%	0.00%
CF Industries Holdings Inc	CF	161.973	89.7	14,528.97		2.23%		-4.53%	
Leidos Holdings Inc	LDOS	128.297	188.96	24,243.06	0.06%	0.85%	0.00%	9.35%	0.01%
APA Corp	APA	357.786	24.28	8,687.06		4.12%			
TKO Group Holdings Inc	TKO	82.137	201.96	16,588.37		1.51%		93.41%	
Alphabet Inc	GOOG	5430.000	243.55	1,322,476.50	3.21%	0.34%	0.01%	12.93%	0.42%
First Solar Inc	FSLR	107.248	220.53	23,651.32				37.61%	
Visa Inc	V	1698.683	341.38	579,896.24	1.41%	0.69%	0.01%	13.36%	0.19%
Mid-America Apartment Communities Inc	MAA	117.071	139.73	16,358.35	0.04%	4.34%	0.00%	1.55%	0.00%
Xylem Inc/NY	XYL	243.410	147.5	35,902.93		1.08%			
Marathon Petroleum Corp	MPC	304.020	192.74	58,596.87	0.14%	1.89%	0.00%	7.16%	0.01%
Advanced Micro Devices Inc	AMD	1622.844	161.79	262,559.88				31.34%	
Tractor Supply Co	TSCO	529.952	56.87	30,138.35	0.07%	1.62%	0.00%	9.79%	0.01%
ResMed Inc	RMD	146.415	273.73	40,078.13	0.10%	0.88%	0.00%	9.57%	0.01%
Mettler-Toledo International Inc	MTD	20.599	1227.61	25,287.59	0.06%			7.93%	0.00%
Jacobs Solutions Inc	J	119.536	149.86	17,913.74	0.04%	0.85%	0.00%	13.35%	0.01%
Copart Inc	CPRT	967.732	44.97	43,518.89					
VICI Properties Inc	VICI	1066.370	32.61	34,774.32	0.08%	5.52%	0.00%	4.24%	0.00%
Fortinet Inc	FTNT	766.266	84.08	64,427.65	0.16%			10.99%	0.02%
Albemarle Corp	ALB	117.683	81.08	9,541.73		2.00%		83.68%	
Moderna Inc	MRNA	389.080	25.83	10,049.93	0.02%			18.60%	0.00%
Essex Property Trust Inc	ESS	64.404	267.66	17,238.38	0.04%	3.84%	0.00%	2.46%	0.00%
CoStar Group Inc	CSGP	423.650	84.37	35,743.38				40.81%	
Realty Income Corp	O	914.306	60.5205	55,334.26	0.13%	5.34%	0.01%	3.14%	0.00%
Palantir Technologies Inc	PLTR	2274.262	182.42	414,870.80				40.62%	
Westinghouse Air Brake Technologies Corp	WAB	170.953	200.47	34,270.98	0.08%	0.50%	0.00%	14.51%	0.01%
Pool Corp	POOL	37.318	310.07	11,571.20	0.03%	1.61%	0.00%	5.27%	0.00%
Western Digital Corp	WDC	346.922	120.06	41,651.47	0.10%	0.33%	0.00%	19.43%	0.02%
PepsiCo Inc	PEP	1369.077	140.44	192,273.20	0.47%	4.05%	0.02%	3.51%	0.02%
TE Connectivity PLC	TEL	295.481	219.53	64,867.05	0.16%	1.29%	0.00%	10.89%	0.02%
Diamondback Energy Inc	FANG	289.486	143.1	41,425.46		2.80%			
Palo Alto Networks Inc	PANW	668.900	203.62	136,201.42	0.33%			11.82%	0.04%
ServiceNow Inc	NOW	208.000	920.28	191,418.24					
Church & Dwight Co Inc	CHD	243.609	87.63	21,347.43	0.05%	1.35%	0.00%	6.71%	0.00%
Federal Realty Investment Trust	FRT	86.266	100.18	8,642.14	0.02%	4.51%	0.00%	4.15%	0.00%
MGM Resorts International	MGM	272.191	34.66	9,434.14	0.02%			9.69%	0.00%
American Electric Power Co Inc	AEP	534.795	112.5	60,164.41	0.15%	3.31%	0.00%	5.30%	0.01%
Invitation Homes Inc	INVH	613.008	29.33	17,979.53	0.04%	3.95%	0.00%	3.59%	0.00%
PTC Inc	PTC	119.793	203.02	24,320.31				21.45%	
JB Hunt Transport Services Inc	JBHT	96.799	134.17	12,987.56	0.03%	1.31%	0.00%	13.09%	0.00%
Lam Research Corp	LRCX	1261.032	133.9	168,852.22	0.41%	0.78%	0.00%	14.44%	0.06%
Mohawk Industries Inc	MHK	62.132	128.92	8,010.05	0.02%			4.49%	0.00%
Pentair PLC	PNR	163.931	110.76	18,157.03	0.04%	0.90%	0.00%	9.47%	0.00%
GE HealthCare Technologies Inc	GEHC	456.562	75.1	34,287.81	0.08%	0.19%	0.00%	6.34%	0.01%
Vertex Pharmaceuticals Inc	VRTX	256.391	391.64	100,412.83					
Amcor PLC	AMCR	2308.360	8.18	18,882.38	0.05%	6.23%	0.00%	8.74%	0.00%
Meta Platforms Inc	META	2168.962	734.38	1,592,842.67	3.87%	0.29%	0.01%	16.81%	0.65%
T-Mobile US Inc	TMUS	1125.419	239.38	269,402.81		1.70%			
United Rentals Inc	URI	64.341	954.66	61,423.99	0.15%	0.75%	0.00%	7.70%	0.01%
Honeywell International Inc	HON	634.897	210.5	133,645.73	0.32%	2.26%	0.01%	8.09%	0.03%
Alexandria Real Estate Equities Inc	ARE	172.959	83.34	14,414.40		6.34%		-1.68%	
Robinhood Markets Inc	HOOD	773.964	143.18	110,816.12	0.27%			14.47%	0.04%
Delta Air Lines Inc	DAL	652.948	56.75	37,054.82	0.09%	1.32%	0.00%	4.60%	0.00%
Seagate Technology Holdings PLC	STX	212.968	236.06	50,273.29		1.22%		23.91%	
United Airlines Holdings Inc	UAL	327.704	96.5	31,623.42	0.08%			7.43%	0.01%
News Corp	NWS	188.031	34.55	6,496.48		0.58%			
Centene Corp	CNC	491.133	35.68	17,523.63				-21.26%	

Name	Ticker	[4] Shares Outst'g	[5] Price	[6] Market Capitalization	[7] Weight in Index	[8] Estimated Dividend Yield	[9] Cap-Weighted Dividend Yield	[10] Bloomberg Long-Term Growth Est.	[11] Cap-Weighted Long-Term Growth Est.
Block Inc	XYZ	549.574	72.27	39,717.71				34.36%	
Martin Marietta Materials Inc	MLM	60.306	630.28	38,009.67		0.53%		-9.33%	
Apollo Global Management Inc	APO	575.381	133.27	76,681.06	0.19%	1.53%	0.00%	12.27%	0.02%
Teradyne Inc	TER	159.074	137.64	21,894.88	0.05%	0.35%	0.00%	15.18%	0.01%
PayPal Holdings Inc	PYPL	955.378	67.06	64,067.68	0.16%			12.38%	0.02%
Tesla Inc	TSLA	3325.151	444.72	1,478,761.10					
Blackrock Inc	BLK	154.853	1165.87	180,538.86	0.44%	1.79%	0.01%	12.40%	0.05%
Arch Capital Group Ltd	ACGL	373.220	90.73	33,862.28	0.08%			2.01%	0.00%
KKR & Co Inc	KKR	890.949	129.95	115,778.79		0.57%			
Dow Inc	DOW	705.764	22.93	16,183.18	0.04%	6.11%	0.00%	3.37%	0.00%
Everest Group Ltd	EG	41.943	350.23	14,689.80		2.28%		29.71%	
Teledyne Technologies Inc	TDY	46.889	586.04	27,478.54	0.07%			10.05%	0.01%
GE Vernova Inc	GEV	272.224	614.9	167,390.50		0.16%			
Domino's Pizza Inc	DPZ	33.949	431.71	14,656.09	0.04%	1.61%	0.00%	9.94%	0.00%
News Corp	NWSA	376.776	30.71	11,570.80		0.65%			
Exelon Corp	EXC	1009.536	45.01	45,439.20	0.11%	3.55%	0.00%	7.22%	0.01%
Global Payments Inc	GPN	242.607	83.08	20,155.80		1.20%			
Crown Castle Inc	CCI	435.470	96.49	42,018.51		4.40%		32.78%	
Align Technology Inc	ALGN	72.486	125.22	9,076.74	0.02%			10.93%	0.00%
Kenvue Inc	KVUE	1919.070	16.23	31,146.50		5.11%		32.40%	
Targa Resources Corp	TRGP	215.192	167.54	36,053.24		2.39%		21.00%	
Bunge Global SA	BG	200.062	81.25	16,255.04	0.04%	3.45%	0.00%	2.09%	0.00%
Deckers Outdoor Corp	DECK	148.343	101.37	15,037.57	0.04%			4.14%	0.00%
LKQ Corp	LKQ	257.293	30.54	7,857.73		3.93%			
Workday Inc	WDAY	217.000	240.73	52,238.41					
Zoetis Inc	ZTS	443.183	146.32	64,846.61	0.16%	1.37%	0.00%	8.70%	0.01%
Paramount Skydance Corp	PSKY	1064.653	18.92	20,143.24		1.06%			
Coinbase Global Inc	COIN	226.159	337.49	76,326.44				-3.18%	
Digital Realty Trust Inc	DLR	341.050	172.88	58,960.80	0.14%	2.82%	0.00%	6.48%	0.01%
Equinix Inc	EQIX	97.864	783.24	76,650.99		2.40%		32.66%	
Las Vegas Sands Corp	LVS	686.454	53.79	36,924.34	0.09%	1.86%	0.00%	8.34%	0.01%
Molina Healthcare Inc	MOH	54.200	191.36	10,371.71				-9.17%	

Notes:
[1] Equals sum of Col. [9]
[2] Equals sum of Col. [11]
[3] Equals ([1] x (1 + (0.5 x [2]))) + [2]
[4] Bloomberg Professional as of September 30, 2025
[5] Bloomberg Professional as of September 30, 2025
[6] Equals [4] x [5]
[7] Equals weight in S&P 500 based on market capitalization [6] if Growth Rate >0% and ≤20%
[8] Bloomberg Professional, as of September 30, 2025
[9] Equals [7] x [8]
[10] Value Line, as of September 30, 2025
[11] Equals [7] x [10]

ALTERNATIVE MARKET RETURN DERIVED FROM VALUE LINE SUMMARY & INDEX AND THE HISTORICAL MARKET RETURN

Value Line Derived Market Return		
Median Estimated Dividend Yield	[1]	2.10%
Median Estimated 3 to 5 Year Price Appreciation	[2]	40.00%
Growth Rate	[3]	8.78%
Expected Market Return	[4]	10.88%
S&P 500 Historical Return	[5]	12.30%
Average	[6]	11.59%

Notes:

[1] Median estimated dividend yields (next 12 months) of all dividend paying stocks; Value Line Summary & Index as of September 26, 2025

[2] Value Line's median estimated 3 to 5 year price appreciation potential of all stocks in the Value Line universe is 40.00%; Value Line Summary & Index as of September 26, 2025

[3] Equals ((1 + 40.00%)1/4) - 1

[4] Equals [1] + [2]

[5] Kroll (1926-2022), S&P Capital IQ for S&P 500 Return (2023-2024)

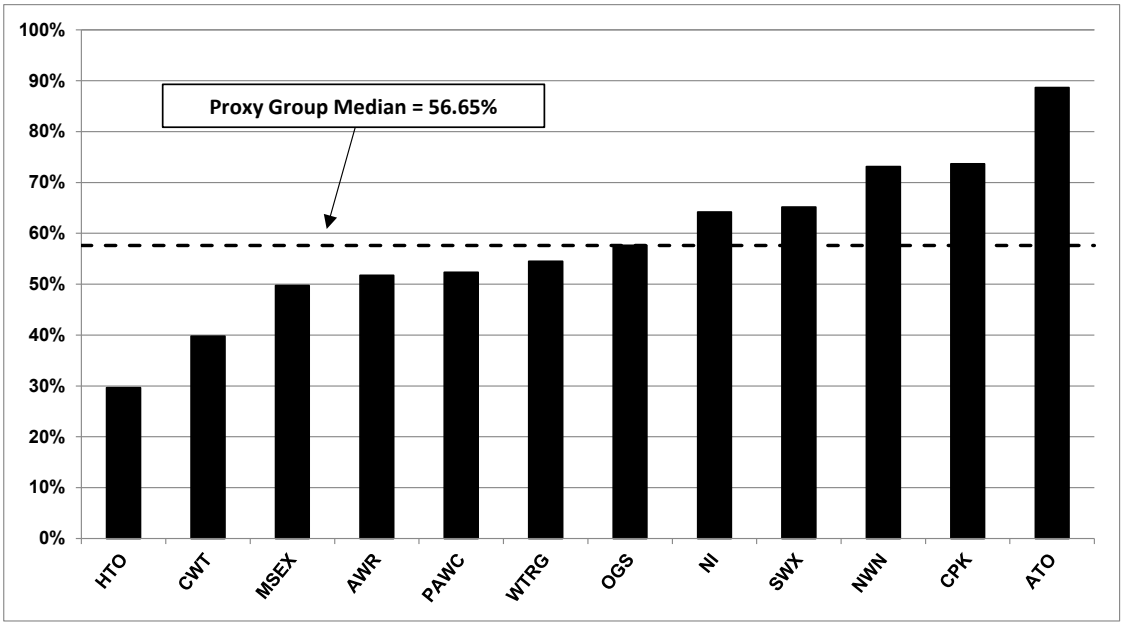
[6] Equals the average of [4] and [5]

PROJECTED CAPITAL EXPENDITURES AS A PERCENT OF NET PLANT
($ Millions)

		[1]	[2]	[3]	[4]	[5]	[6]	[7]
		2024	2026	2027	2028	2029	2030	2026-2030 Projected Cap. Ex. / 2024 Net Plant
Atmos Energy Corporation	ATO							
Capital Spending per Share			$22.75	$22.18	$21.60	$21.60	$21.60	
Common Shares Outstanding			167.00	176.00	185.00	185.00	185.00	
Capital Expenditures			$3,799.3	$3,902.8	$3,996.0	$3,996.0	$3,996.0	88.7%
Net Plant		$22,204.0						
Chesapeake Utilities Corporation	CPK							
Capital Spending per Share			$16.65	$16.10	$15.55	$15.55	$15.55	
Common Shares Outstanding			24.00	25.00	26.00	26.00	26.00	
Capital Expenditures			$399.6	$402.5	$404.3	$404.3	$404.3	73.7%
Net Plant		$2,735.9						
NiSource Inc.	NI							
Capital Spending per Share			$6.00	$6.50	$7.00	$7.00	$7.00	
Common Shares Outstanding			500.00	512.50	525.00	525.00	525.00	
Capital Expenditures			$3,000.0	$3,331.3	$3,675.0	$3,675.0	$3,675.0	64.2%
Net Plant		$27,044.0						
Northwest Natural Gas Company	NWN							
Capital Spending per Share			$10.00	$10.75	$11.50	$11.50	$11.50	
Common Shares Outstanding			45.00	47.50	50.00	50.00	50.00	
Capital Expenditures			$450.0	$510.6	$575.0	$575.0	$575.0	73.1%
Net Plant		$3,672.3						
ONE Gas, Inc.	OGS							
Capital Spending per Share			$11.60	$11.38	$11.15	$11.15	$11.15	
Common Shares Outstanding			63.00	66.50	70.00	70.00	70.00	
Capital Expenditures			$730.8	$756.4	$780.5	$780.5	$780.5	57.6%
Net Plant		$6,645.9						
Southwest Gas Corporation	SWX							
Capital Spending per Share			$13.50	$14.00	$14.50	$14.50	$14.50	
Common Shares Outstanding			73.00	74.00	75.00	75.00	75.00	
Capital Expenditures			$985.5	$1,036.0	$1,087.5	$1,087.5	$1,087.5	65.2%
Net Plant		$8,109.1						
American States Water Company	AWR							
Capital Spending per Share			$5.40	$5.45	$5.50	$5.50	$5.50	
Common Shares Outstanding			39.00	39.50	40.00	40.00	40.00	
Capital Expenditures			$210.6	$215.3	$220.0	$220.0	$220.0	51.7%
Net Plant		$2,099.6						
California Water Service Group	CWT							
Capital Spending per Share			$6.50	$6.48	$6.45	$6.45	$6.45	
Common Shares Outstanding			53.00	51.50	50.00	50.00	50.00	
Capital Expenditures			$344.5	$333.5	$322.5	$322.5	$322.5	39.8%
Net Plant		$4,134.6						
Middlesex Water Company	MSEX							
Capital Spending per Share			$5.65	$5.83	$6.00	$6.00	$6.00	
Common Shares Outstanding			18.00	18.00	18.00	18.00	18.00	
Capital Expenditures			$101.7	$104.9	$108.0	$108.0	$108.0	49.7%
Net Plant		$1,067.1						
H20 America (SJW Group)	HTO							
Capital Spending per Share			$8.75	$8.75	$8.75	$8.75	$8.75	
Common Shares Outstanding			31.00	30.50	30.00	30.00	30.00	
Capital Expenditures			$271.3	$266.9	$262.5	$262.5	$262.5	29.6%
Net Plant		$4,473.5						
Essential Utilities, Inc.	WTRG							
Capital Spending per Share			$5.00	$5.00	$5.00	$5.00	$5.00	
Common Shares Outstanding			283.00	285.50	288.00	288.00	288.00	
Capital Expenditures			$1,415.0	$1,427.5	$1,440.0	$1,440.0	$1,440.0	54.5%
Net Plant		$13,143.0						
Pennsylvania American Water	PAWC							
Capital Expenditures [8]			$632.42	$681.66	$718.02	$772.84	$812.75	52.3%
Net Plant [9]		$6,912.6						

Notes:
[1] - [6] Value Line, dated July 4, 2025 and August 22, 2025
[7] Equals (Column [2] + [3] + [4] + [5] + [6]) / Column [1]
[8] Company provided data
[9] Company provided data

PROJECTED CAPITAL EXPENDITURES AS A PERCENT OF NET PLANT



Projected CAPEX / Net Plant

Rank	Company		Percent
1	H20 America (SJW Group)	HTO	29.6%
2	California Water Service Group	CWT	39.8%
3	Middlesex Water Company	MSEX	49.7%
4	American States Water Company	AWR	51.7%
5	Pennsylvania American Water	PAWC	52.3%
6	Essential Utilities, Inc.	WTRG	54.5%
7	ONE Gas, Inc.	OGS	57.6%
8	NiSource Inc.	NI	64.2%
9	Southwest Gas Corporation	SWX	65.2%
10	Northwest Natural Gas Company	NWN	73.1%
11	Chesapeake Utilities Corporation	CPK	73.7%
12	Atmos Energy Corporation	ATO	88.7%

Proxy Group Median	57.61%
Pennsylvania American Water as % of Median	0.91

Notes:
Schedule 12, p. 1-2 col. [7]

COMPARISON OF PAWC AND PROXY GROUP COMPANIES
COST RECOVERY MECHANISMS

Company	Ticker	State	Utility Type	Infrastructure Cost Recovery Mechanism	Citation	Future Test Year	Revenue Stabilization or Decoupling	Citations
American States Water Co								Infrastructure Cost Recovery: 2024 10-K, p. 91-92, and p. 94
	AWR	California	Water	Yes		Fully Forecast	Full	Revenue Stabilization or Decoupling: 2024 10-K, p. 50 and p. 95
	AWR	California	Electric	Yes		Fully Forecast	Full	Test Year: S&P Cap IQ Pro, Commission Profiles; 10-K p. 61
Atmos Energy Corporation								
	ATO	Colorado	Gas	Yes		Historical	No	Infrastructure Cost Recovery: 2024 10-K, p. 7-10
	ATO	Kansas	Gas	Yes		Historical	No	Revenue Stabilization or Decoupling: 2024 10-K, p. 8-10, S&P Global Market Intelligence,
	ATO	Kentucky	Gas	Yes		Fully Forecast	Partial	Regulatory Focus: Adjustment Clauses, dated 7/18/22
	ATO	Louisiana	Gas	Yes		Historical	FRP	Infrastructure mechanism: 2024 10-K p. 8
	ATO	Mississippi	Gas	Yes		Historical	FRP	Test Year: S&P Cap IQ Pro, Rate Case History and Commission Profiles; Infrastructure
	ATO	Tennessee	Gas	Yes		Fully Forecast	FRP	mechanism: 2024 10-K p. 8
	ATO	Texas	Gas	Yes		Historical	FRP	
	ATO	Virginia	Gas	Yes		Historical	Partial	
Chesapeake Utilities Corporation								
	CPK	Delaware	Gas	Yes		Historical	No	Infrastructure Cost Recovery: 2024 10-K, p. 8
	CPK	Maryland	Gas	No		Partially Forecast	Partial	Revenue Stabalization or Decoupling: 2024 10-K, p.8
	CPK	Florida	Gas	Yes		Fully Forecast	No	Test Year: 2024 10-K: Florida - p. 7, 40; DE & MD- S&P Cap IQ Pro, Commission Profiles
California Water Service Group								
	CWT	California	Water	Yes		Fully Forecast	Full	Infrastructure Cost Recovery and Revenue Stabilization or Decoupling: 2024 10-K, p.9
	CWT	Hawaii	Water	No		Fully Forecast	No	(California Water); Company Tariffs (HI, WA, NM)
	CWT	New Mexico	Water	No		Partially Forecast	No	Test Year: S&P Cap IQ Pro, Commission Profiles
	CWT	Washington	Water	Yes		Historical	No	
Essential Utilities, Inc.								
	WTRG	Pennsylvania	Water	Yes		Fully Forecast	No	Infrastructure Cost Recovery: 2024 10-K, p. 9, 39; S&P Global Market Intelligence, Regulatory
	WTRG	Pennsylvania	Gas	Yes		Fully Forecast	Partial	Focus: Adjustment Clauses, dated 7/18/22
	WTRG	Ohio	Water	Yes		Partially Forecast	No	Test Year: S&P Cap IQ Pro, Rate Case History and Commission Profiles; 2024 10-K p. 39;
	WTRG	Illinois	Water	Yes		Fully Forecast	Full	Aqua Virginia (WTRG) Case No. PUR-2023-00073
	WTRG	Texas	Water	Yes		Historical	No	Revenue Stabilization or Decoupling: 2024 10-K, p. 8, 9 & 39
	WTRG	New Jersey	Water	Yes		Partially Forecast	No	
	WTRG	North Carolina	Water	Yes		Partially Forecast	No	
	WTRG	Indiana	Water	Yes		Fully Forecast	No	
	WTRG	Virginia	Water	Yes		Partially Forecast	No	
	WTRG	Kentucky	Gas	Yes		Fully Forecast	Partial	
	WTRG	West Virginia	Gas	No		Historical	No	
Middlesex Water Company								
	MSEX	New Jersey	Water	Yes		Partially Forecast	No	Infrastructure Cost Recovery/Revenue Decoupling: 2024 10-K p. 26; Tariffs (NJ, DE)
	MSEX	Delaware	Water	Yes		Historical	No	Test Year: S&P Cap IQ Pro, Rate Case History
	MSEX	Pennsylvania	Water	No		Fully Forecast	No	
NiSource Inc.								
	NI	Indiana	Electric	Yes		Fully Forecast	Partial	Infrastructure Cost Recovery and Revenue Stabilization or Decoupling: S&P Global Market
	NI	Indiana	Gas	Yes		Fully Forecast	No	Intelligence, Regulatory Focus: Adjustment Clauses, dated 7/18/22; 2024 10-K p. 11 & 50;
	NI	Kentucky	Gas	Yes		Fully Forecast	Partial	S&P Commissions Profiles
	NI	Maryland	Gas	Yes		Partially Forecast	Partial	Test Year: S&P Cap IQ Pro, Rate Case History; Case 21-637-GA-AIR (Ohio)
	NI	Ohio	Gas	Yes		Partially Forecast	SFV	
	NI	Pennsylvania	Gas	Yes		Fully Forecast	Partial	
	NI	Virginia	Gas	Yes		Historical	Partial	
Northwest Natural Gas Company								Infrastructure Cost Recovery and Revenue Stabilization or Decoupling: S&P Global Market
	NWN	Oregon	Gas	No		Fully Forecast	Partial	Intelligence, Regulatory Focus: Adjustment Clauses, dated 7/18/22
	NWN	Washington	Gas	No		Historical	No	Test Year: S&P Cap IQ Pro, Rate Case History
ONE Gas, Inc.								
	OGS	Kansas	Gas	Yes		Historical	Partial	Infrastructure Cost Recovery and Revenue Stabilization or Decoupling: S&P Global Market
	OGS	Oklahoma	Gas	No		Historical	FRP	Intelligence, Regulatory Focus: Adjustment Clauses, dated 7/18/22
	OGS	Texas	Gas	Yes		Historical	FRP	Test Year: S&P Cap IQ Pro, Rate Case History
SJW Group								
	SJW	California	Water	Yes		Fully Forecast	Full	Infrastructure Cost Recovery: 2024 10-K, p. 5-8 for CA, p. 7-8 for CT, p.8 for TX (SIC), p. 8-9
	SJW	Connecticut	Water	Yes		Fully Forecast	Full	for ME
	SJW	Maine	Water	Yes		Historical	No	Revenue Stabilization or Decoupling: 2024 10-K, p. 62-64
	SJW	Texas	Water	No		Historical	No	Test Year: S&P Cap IQ Pro, Rate Case History and Commission Profiles
Southwest Gas Corporation								
	SWX	Arizona	Gas	No		Historical	Full	Infrastructure Cost Recovery and Revenue Stabilization or Decoupling: S&P Global Market
	SWX	California	Gas	No		Fully Forecast	Full	Intelligence, Regulatory Focus: Adjustment Clauses, dated 7/18/22
	SWX	Nevada	Gas	Yes		Historical	Full	Test Year: S&P Cap IQ Pro, Rate Case History and Commission Profiles
		Water Companies						
Proxy Group Totals		Yes	16	Yes 39	Historical	20	Full	9
		All water	20	No 11	Fully Forecast	21	Partial	12
					Partially Forecast	9	FRP	6
							SFV	1
							No	22
		Infrastructure Cost Recovery Mechanism		78.00%	Future Test Year	60.00%	RSM	56.00%
Pennsylvania American Water		Pennsylvania	Water	Yes		Fully Forecast	No	Data Provided by Company.

FLOTATION COST ADJUSTMENT

Company	Ticker	Date [i]	[1] Shares Issued (000)	[2] Offering Price	[3] Under-writing Discount [ii]	[4] Offering Expense ($000)	[5] Net Proceeds Per Share	[6] Total Flotation Costs ($000)	[7] Gross Equity Issue Before Costs ($000)	[8] Net Proceeds ($000)	[9] Flotation Cost Percentage	
American Water Works Company	AWK	2/28/2023	12,650	135.50	2.033	700	133.41	26,411	1,714,075	1,687,664	1.54%	[iii]

[i] Offering Completion Date
[ii] Underwriting discount is calculated as the market price minus the offering price when not explicitly given in the prospectus.
[iii] American Water Works Company: AWK Prospectus 424B7 02.28.2023

The flotation cost adjustment is derived by dividing the dividend yield by 1 − F (where F = flotation costs expressed in percentage terms), or by 0.9846, and adding that result to the constant growth rate to determine the cost of equity. Using the formulas shown previously in my testimony, the Constant Growth DCF calculation is modified as follows to accommodate an adjustment for flotation costs:

$$k = \frac{D \times (1 + 0.5g)}{P \times (1 - F)} + g$$

Company	Ticker	[10] Annualized Dividend	[11] Stock Price	[12] Dividend Yield	[13] Expected Dividend Yield	[14] Expected Dividend Yield Adjusted for Flotation Costs	[15] Value Line Earnings Growth	[16] S&P Capital IQ Earnings Growth	[17] Zacks Earnings Growth	[18] Average Earnings Growth	[19] Cost of Equity: Mean Growth Rate	[20] Cost of Equity Adjusted for Flotation Costs
Atmos Energy Corporation	ATO	$3.48	$165.62	2.10%	2.18%	2.21%	7.00%	7.22%	7.30%	7.17%	9.35%	9.39%
Chesapeake Utilities Corporation	CPK	$2.74	$126.04	2.17%	2.26%	2.30%	8.00%	8.30%	n/a	8.15%	10.41%	10.45%
NiSource Inc.	NI	$1.12	$41.53	2.70%	2.81%	2.86%	9.50%	8.44%	7.90%	8.61%	11.43%	11.47%
Northwest Natural Gas Company	NWN	$1.96	$42.14	4.65%	4.79%	4.87%	6.50%	5.75%	n/a	6.13%	10.92%	10.99%
ONE Gas, Inc.	OGS	$2.68	$76.30	3.51%	3.61%	3.66%	4.50%	5.94%	5.60%	5.35%	8.95%	9.01%
Southwest Gas Corporation	SWX	$2.48	$78.30	3.17%	3.34%	3.40%	10.00%	13.11%	10.40%	11.17%	14.51%	14.57%
American States Water Company	AWR	$2.02	$73.36	2.75%	2.84%	2.88%	7.00%	5.65%	n/a	6.32%	9.16%	9.20%
California Water Service Group	CWT	$1.20	$46.18	2.60%	2.72%	2.76%	9.50%	8.78%	n/a	9.14%	11.85%	11.90%
Middlesex Water Company	MSEX	$1.36	$53.34	2.55%	2.63%	2.68%	7.50%	5.86%	n/a	6.68%	9.31%	9.35%
H20 America (SJW)	HTO	$1.68	$49.41	3.40%	3.50%	3.56%	6.00%	5.19%	6.50%	5.90%	9.40%	9.45%
Essential Utilities, Inc.	WTRG	$1.37	$38.53	3.56%	3.65%	3.71%	6.00%	4.76%	5.20%	5.32%	8.97%	9.03%
Median											9.40%	9.45%
Flotation Cost Adjustment												0.05% [21]

Notes:
[1] - [4] See Notes [i] to [iii] above
[5] Equals [8]/[1]
[6] Equals [4] + ([1] x [3])
[7] Equals [1] x [2]
[8] Equals [7] - [6]
[9] Equals [6] / [7]
[10] Bloomberg Professional
[11] Bloomberg Professional, equals 30-day average as of September 30, 2025
[12] Equals [10] / [11]
[13] Equals [12] x (1 + 0.5 x [18])
[14] Equals [13] / (1 − Flotation Cost)
[15] Value Line
[16] S&P Capital IQ
[17] Zacks Investment Research
[18] Equals Average of [15], [16], [17]
[19] Equals [13] + [18]
[20] Equals [14] + [18]
[21] Equals [20] (Median) - [19] (Median)
[22] S&P Capital IQ and Zacks report an equivalent projected EPS growth rate for AWR, CWT, and MSEX.
To avoid doubling counting, I exclude projected EPS growth rate from Zacks for AWR, CWT, and MSEX.

CAPITAL STRUCTURE ANALYSIS

COMMON EQUITY RATIO [1]

Proxy Group Company	Ticker	2024	2023	2022	3-yr Avg.
American States Water Company	AWR	52.33%	50.32%	54.16%	52.27%
Atmos Energy Corporation	ATO	60.26%	60.20%	60.01%	60.16%
California Water Service Group	CWT	49.91%	50.28%	50.00%	50.06%
Chesapeake Utilities Corporation	CPK	48.37%	47.30%	50.94%	48.87%
Essential Utilities, Inc.	WTRG	56.23%	55.86%	56.85%	56.31%
Middlesex Water Company	MSEX	59.49%	56.62%	57.46%	57.86%
NiSource Inc.	NI	54.78%	55.39%	54.17%	54.78%
Northwest Natural Gas Company	NWN	47.19%	46.96%	47.72%	47.29%
ONE Gas, Inc.	OGS	58.96%	60.41%	58.24%	59.21%
H2O America	HTO	51.88%	51.49%	50.24%	51.21%
Southwest Gas Corporation	SWX	48.13%	47.45%	42.33%	45.97%
Proxy Group					
MEAN		53.41%	52.93%	52.92%	53.09%
LOW		47.19%	46.96%	42.33%	45.97%
HIGH		60.26%	60.41%	60.01%	60.16%

COMMON EQUITY RATIO - UTILITY OPERATING COMPANIES

Company Name	Ticker	2024	2023	2022	3-yr Avg.
Golden State Water / Bear Valley	AWR	52.33%	50.32%	54.16%	52.27%
Atmos Energy Corporation	ATO	60.26%	60.20%	60.01%	60.16%
California Water Service	CWT	49.80%	49.94%	49.51%	49.75%
New Mexico Water Service Water Division	CWT	59.23%	59.90%	63.85%	60.99%
New Mexico Water Service Sewer Division	CWT	58.01%	62.32%	63.61%	61.31%
Washington Water Service	CWT	51.15%	56.97%	60.27%	56.13%
Hawaii Water Service Kaanapali Division	CWT	42.70%	49.38%	49.85%	47.31%
Hawaii Water Service Pukalani Division	CWT	68.89%	67.08%	65.87%	67.28%
Chesapeake Utilities Corporation	CPK	48.37%	47.35%	50.94%	48.89%
Aqua Pennsylvania Water	WTRG	53.18%	51.23%	55.77%	53.39%
Aqua Pennsylvania Wastewater	WTRG	99.26%	99.92%	99.90%	99.69%
Peoples Natural Gas Company	WTRG	54.01%	55.92%	53.41%	54.45%
Aqua Ohio Water	WTRG	56.25%	53.47%	54.03%	54.58%
Aqua Ohio Wastewater	WTRG	91.02%	90.58%	74.40%	85.33%
Aqua Illinois	WTRG	51.44%	58.81%	56.55%	55.60%
Aqua Texas	WTRG	55.20%	52.80%	49.99%	52.66%
Aqua New Jersey, Inc. Water	WTRG	54.98%	49.09%	55.74%	53.27%
Aqua New Jersey, Inc. Wastewater	WTRG	100.00%	100.00%	100.00%	100.00%
Aqua North Carolina	WTRG	58.51%	57.00%	50.21%	55.24%
Aqua Virginia	WTRG	59.34%	50.31%	47.83%	52.49%
Delta Natural Gas Company	WTRG	62.07%	58.03%	52.45%	57.52%
Middlesex Water Company	MSEX	59.81%	56.91%	57.50%	58.08%
Pinelands Water	MSEX	39.02%	36.86%	52.71%	42.86%
Pinelands WW	MSEX	41.56%	39.89%	55.29%	45.58%
Northern Indiana Public Service Company LLC	NI	58.01%	59.14%	56.92%	58.02%
Columbia Gas of Kentucky, Inc.	NI	51.44%	53.66%	54.91%	53.34%
Columbia Gas of Maryland, Inc.	NI	52.00%	52.00%	51.96%	51.99%
Columbia Gas of Ohio, Inc.	NI	50.27%	50.50%	50.67%	50.48%
Columbia Gas of Pennsylvania, Inc.	NI	56.07%	55.88%	56.64%	56.20%
Columbia Gas of Virginia, Inc.	NI	44.58%	45.25%	44.25%	44.69%
Northwest Natural Gas Company	NWN	47.19%	46.96%	47.72%	47.29%
Kansas Gas Service Company, Inc.	OGS	59.53%	60.44%	58.37%	59.45%
Oklahoma Natural Gas Company	OGS	59.23%	60.46%	58.26%	59.32%
Texas Gas Service Company, Inc.	OGS	58.22%	60.35%	58.13%	58.90%
San Jose Water	HTO	50.12%	49.64%	48.74%	49.50%
CT Water	HTO	54.49%	53.99%	52.92%	53.80%
Maine Water Co.	HTO	51.99%	52.77%	48.91%	51.22%
Southwest Gas Corporation	SWX	48.13%	47.45%	42.33%	45.97%

Notes:

[1] Ratios are weighted by actual common capital, preferred equity, long-term debt and short-term debt of Operating Subsidiaries.
[2] Natural Gas, Electric and Water operating subsidiaries where data was unable to be obtained for 2024, 2023, and 2022 were removed from the analysis.

CAPITAL STRUCTURE ANALYSIS

LONG-TERM DEBT RATIO [1]

Proxy Group Company	Ticker	2024	2023	2022	3-yr Avg.
American States Water Company	AWR	39.56%	38.91%	34.94%	37.80%
Atmos Energy Corporation	ATO	39.74%	39.80%	39.99%	39.84%
California Water Service Group	CWT	44.15%	44.46%	48.28%	45.63%
Chesapeake Utilities Corporation	CPK	44.79%	45.87%	36.69%	42.45%
Essential Utilities, Inc.	WTRG	39.41%	43.49%	40.09%	41.00%
Middlesex Water Company	MSEX	37.26%	37.85%	35.79%	36.96%
NiSource Inc.	NI	45.03%	44.51%	45.83%	45.12%
Northwest Natural Gas Company	NWN	47.94%	52.40%	45.46%	48.60%
ONE Gas, Inc.	OGS	26.58%	25.06%	41.76%	31.13%
H2O America	HTO	47.16%	42.78%	43.14%	44.36%
Southwest Gas Corporation	SWX	51.87%	52.55%	53.97%	52.80%
Proxy Group					
MEAN		42.13%	42.52%	42.36%	42.34%
LOW		26.58%	25.06%	34.94%	31.13%
HIGH		51.87%	52.55%	53.97%	52.80%

LONG-TERM DEBT RATIO - UTILITY OPERATING COMPANIES

Company Name	Ticker	2024	2023	2022	3-yr Avg.
Golden State Water / Bear Valley	AWR	39.56%	38.91%	34.94%	37.80%
Atmos Energy Corporation	ATO	39.74%	39.80%	39.99%	39.84%
California Water Service	CWT	44.01%	44.58%	48.85%	45.81%
New Mexico Water Service Water Division	CWT	38.42%	37.97%	33.63%	36.67%
New Mexico Water Service Sewer Division	CWT	40.69%	36.26%	34.70%	37.21%
Washington Water Service	CWT	48.68%	42.43%	35.60%	42.24%
Hawaii Water Service Kaanapali Division	CWT	57.30%	50.62%	50.15%	52.69%
Hawaii Water Service Pukalani Division	CWT	31.11%	32.92%	34.13%	32.72%
Chesapeake Utilities Corporation	CPK	44.79%	45.81%	36.69%	42.43%
Aqua Pennsylvania Water	WTRG	0.00%	48.05%	43.55%	30.53%
Aqua Pennsylvania Wastewater	WTRG	0.74%	0.08%	0.10%	0.31%
Peoples Natural Gas Company	WTRG	34.04%	43.18%	37.35%	38.19%
Aqua Ohio Water	WTRG	43.75%	46.53%	45.97%	45.42%
Aqua Ohio Wastewater	WTRG	8.98%	9.42%	25.60%	14.67%
Aqua Illinois	WTRG	47.07%	41.19%	43.45%	43.90%
Aqua Texas	WTRG	44.71%	47.08%	49.87%	47.22%
Aqua New Jersey, Inc. Water	WTRG	45.02%	50.91%	44.26%	46.73%
Aqua New Jersey, Inc. Wastewater	WTRG	0.00%	0.00%	0.00%	0.00%
Aqua North Carolina	WTRG	41.49%	43.00%	49.79%	44.76%
Aqua Virginia	WTRG	40.66%	49.69%	52.17%	47.51%
Delta Natural Gas Company	WTRG	36.94%	36.96%	37.19%	37.03%
Middlesex Water Company	MSEX	36.88%	37.46%	36.24%	36.86%
Pinelands Water	MSEX	60.98%	63.14%	0.00%	41.37%
Pinelands WW	MSEX	58.44%	60.11%	0.00%	39.52%
Northern Indiana Public Service Company LLC	NI	41.60%	40.65%	43.08%	41.78%
Columbia Gas of Kentucky, Inc.	NI	48.56%	46.34%	45.09%	46.66%
Columbia Gas of Maryland, Inc.	NI	48.00%	48.00%	48.04%	48.01%
Columbia Gas of Ohio, Inc.	NI	49.73%	49.50%	49.33%	49.52%
Columbia Gas of Pennsylvania, Inc.	NI	43.93%	44.12%	43.36%	43.80%
Columbia Gas of Virginia, Inc.	NI	55.42%	54.75%	55.75%	55.31%
Northwest Natural Gas Company	NWN	47.94%	52.40%	45.46%	48.60%
Kansas Gas Service Company, Inc.	OGS	40.47%	39.56%	41.63%	40.55%
Oklahoma Natural Gas Company	OGS	40.77%	39.54%	41.74%	40.68%
Texas Gas Service Company, Inc.	OGS	0.00%	0.00%	41.87%	13.96%
San Jose Water	HTO	49.88%	45.52%	42.87%	46.09%
CT Water	HTO	45.38%	40.35%	43.98%	43.23%
Maine Water Co.	HTO	37.14%	35.59%	41.40%	38.04%
Southwest Gas Corporation	SWX	51.87%	52.55%	53.97%	52.80%

Notes:
[1] Ratios are weighted by actual common capital, preferred equity, long-term debt and short-term debt of Operating Subsidiaries.

[2] Natural Gas, Electric and Water operating subsidiaries where data was unable to be obtained for 2024, 2023, and 2022 were removed from the analysis.

CAPITAL STRUCTURE ANALYSIS

PREFERRED EQUITY RATIO [1]

Proxy Group Company	Ticker	2024	2023	2022	3-yr Avg.
American States Water Company	AWR	0.00%	0.00%	0.00%	0.00%
Atmos Energy Corporation	ATO	0.00%	0.00%	0.00%	0.00%
California Water Service Group	CWT	0.00%	0.00%	0.00%	0.00%
Chesapeake Utilities Corporation	CPK	0.00%	0.00%	0.00%	0.00%
Essential Utilities, Inc.	WTRG	0.00%	0.00%	0.00%	0.00%
Middlesex Water Company	MSEX	0.22%	0.28%	0.30%	0.26%
NiSource Inc.	NI	0.00%	0.00%	0.00%	0.00%
Northwest Natural Gas Company	NWN	0.00%	0.00%	0.00%	0.00%
ONE Gas, Inc.	OGS	0.00%	0.00%	0.00%	0.00%
H2O America	HTO	0.00%	0.00%	0.00%	0.00%
Southwest Gas Corporation	SWX	0.00%	0.00%	0.00%	0.00%
Proxy Group					
MEAN		0.02%	0.03%	0.03%	0.02%
LOW		0.00%	0.00%	0.00%	0.00%
HIGH		0.22%	0.28%	0.30%	0.26%

PREFERRED EQUITY RATIO - UTILITY OPERATING COMPANIES

Company Name	Ticker	2024	2023	2022	3-yr Avg.
Golden State Water / Bear Valley	AWR	0.00%	0.00%	0.00%	0.00%
Atmos Energy Corporation	ATO	0.00%	0.00%	0.00%	0.00%
California Water Service	CWT	0.00%	0.00%	0.00%	0.00%
New Mexico Water Service Water Division	CWT	0.00%	0.00%	0.00%	0.00%
New Mexico Water Service Sewer Division	CWT	0.00%	0.00%	0.00%	0.00%
Washington Water Service	CWT	0.00%	0.00%	0.00%	0.00%
Hawaii Water Service Kaanapali Division	CWT	0.00%	0.00%	0.00%	0.00%
Hawaii Water Service Pukalani Division	CWT	0.00%	0.00%	0.00%	0.00%
Chesapeake Utilities Corporation	CPK	0.00%	0.00%	0.00%	0.00%
Aqua Pennsylvania Water	WTRG	0.00%	0.00%	0.00%	0.00%
Aqua Pennsylvania Wastewater	WTRG	0.00%	0.00%	0.00%	0.00%
Peoples Natural Gas Company	WTRG	0.00%	0.00%	0.00%	0.00%
Aqua Ohio Water	WTRG	0.00%	0.00%	0.00%	0.00%
Aqua Ohio Wastewater	WTRG	0.00%	0.00%	0.00%	0.00%
Aqua Illinois	WTRG	0.00%	0.00%	0.00%	0.00%
Aqua Texas	WTRG	0.00%	0.00%	0.00%	0.00%
Aqua New Jersey, Inc. Water	WTRG	0.00%	0.00%	0.00%	0.00%
Aqua New Jersey, Inc. Wastewater	WTRG	0.00%	0.00%	0.00%	0.00%
Aqua North Carolina	WTRG	0.00%	0.00%	0.00%	0.00%
Aqua Virginia	WTRG	0.00%	0.00%	0.00%	0.00%
Delta Natural Gas Company	WTRG	0.00%	0.00%	0.00%	0.00%
Middlesex Water Company	MSEX	0.22%	0.28%	0.30%	0.27%
Pinelands Water	MSEX	0.00%	0.00%	0.00%	0.00%
Pinelands WW	MSEX	0.00%	0.00%	0.00%	0.00%
Northern Indiana Public Service Company LLC	NI	0.00%	0.00%	0.00%	0.00%
Columbia Gas of Kentucky, Inc.	NI	0.00%	0.00%	0.00%	0.00%
Columbia Gas of Maryland, Inc.	NI	0.00%	0.00%	0.00%	0.00%
Columbia Gas of Ohio, Inc.	NI	0.00%	0.00%	0.00%	0.00%
Columbia Gas of Pennsylvania, Inc.	NI	0.00%	0.00%	0.00%	0.00%
Columbia Gas of Virginia, Inc.	NI	0.00%	0.00%	0.00%	0.00%
Northwest Natural Gas Company	NWN	0.00%	0.00%	0.00%	0.00%
Kansas Gas Service Company, Inc.	OGS	0.00%	0.00%	0.00%	0.00%
Oklahoma Natural Gas Company	OGS	0.00%	0.00%	0.00%	0.00%
Texas Gas Service Company, Inc.	OGS	0.00%	0.00%	0.00%	0.00%
San Jose Water	HTO	0.00%	0.00%	0.00%	0.00%
CT Water	HTO	0.00%	0.00%	0.00%	0.00%
Maine Water Co.	HTO	0.00%	0.00%	0.00%	0.00%
Southwest Gas Corporation	SWX	0.00%	0.00%	0.00%	0.00%

Notes:
[1] Ratios are weighted by actual common capital, preferred equity, long-term debt and short-term debt of Operating Subsidiaries.

[2] Natural Gas, Electric and Water operating subsidiaries where data was unable to be obtained for 2024, 2023, and 2022 were removed from the analysis.

CAPITAL STRUCTURE ANALYSIS

SHORT-TERM DEBT RATIO [1]

Proxy Group Company	Ticker	2024	2023	2022	3-yr Avg.
American States Water Company	AWR	8.11%	10.77%	10.90%	9.93%
Atmos Energy Corporation	ATO	0.00%	0.00%	0.00%	0.00%
California Water Service Group	CWT	5.94%	5.27%	1.72%	4.31%
Chesapeake Utilities Corporation	CPK	6.84%	6.83%	12.37%	8.68%
Essential Utilities, Inc.	WTRG	4.36%	0.65%	3.06%	2.69%
Middlesex Water Company	MSEX	3.04%	5.26%	6.45%	4.92%
NiSource Inc.	NI	0.20%	0.10%	0.00%	0.10%
Northwest Natural Gas Company	NWN	4.87%	0.64%	6.82%	4.11%
ONE Gas, Inc.	OGS	14.46%	14.53%	0.00%	9.66%
H2O America	HTO	0.96%	5.72%	6.62%	4.43%
Southwest Gas Corporation	SWX	0.00%	0.00%	3.71%	1.24%
Proxy Group					
MEAN		4.43%	4.52%	4.69%	4.55%
LOW		0.00%	0.00%	0.00%	0.00%
HIGH		14.46%	14.53%	12.37%	9.93%

SHORT-TERM DEBT RATIO - UTILITY OPERATING COMPANIES

Company Name	Ticker	2024	2023	2022	3-yr Avg.
Golden State Water / Bear Valley	AWR	8.11%	10.77%	10.90%	9.93%
Atmos Energy Corporation	ATO	0.00%	0.00%	0.00%	0.00%
California Water Service	CWT	6.19%	5.48%	1.64%	4.44%
New Mexico Water Service Water Division	CWT	2.34%	2.13%	2.52%	2.33%
New Mexico Water Service Sewer Division	CWT	1.30%	1.43%	1.69%	1.47%
Washington Water Service	CWT	0.16%	0.60%	4.13%	1.63%
Hawaii Water Service Kaanapali Division	CWT	0.00%	0.00%	0.00%	0.00%
Hawaii Water Service Pukalani Division	CWT	0.00%	0.00%	0.00%	0.00%
Chesapeake Utilities Corporation	CPK	6.84%	6.84%	12.37%	8.68%
Aqua Pennsylvania Water	WTRG	1.78%	0.72%	0.68%	1.06%
Aqua Pennsylvania Wastewater	WTRG	0.00%	0.00%	0.00%	0.00%
Peoples Natural Gas Company	WTRG	11.95%	0.90%	9.24%	7.36%
Aqua Ohio Water	WTRG	0.00%	0.00%	0.00%	0.00%
Aqua Ohio Wastewater	WTRG	0.00%	0.00%	0.00%	0.00%
Aqua Illinois	WTRG	1.50%	0.00%	0.00%	0.50%
Aqua Texas	WTRG	0.09%	0.11%	0.14%	0.11%
Aqua New Jersey, Inc. Water	WTRG	0.00%	0.00%	0.00%	0.00%
Aqua New Jersey, Inc. Wastewater	WTRG	0.00%	0.00%	0.00%	0.00%
Aqua North Carolina	WTRG	0.00%	0.00%	0.00%	0.00%
Aqua Virginia	WTRG	0.00%	0.00%	0.00%	0.00%
Delta Natural Gas Company	WTRG	0.99%	5.01%	10.36%	5.45%
Middlesex Water Company	MSEX	3.09%	5.35%	5.96%	4.80%
Pinelands Water	MSEX	0.00%	0.00%	47.29%	15.76%
Pinelands WW	MSEX	0.00%	0.00%	44.71%	14.90%
Northern Indiana Public Service Company LLC	NI	0.39%	0.21%	0.00%	0.20%
Columbia Gas of Kentucky, Inc.	NI	0.00%	0.00%	0.00%	0.00%
Columbia Gas of Maryland, Inc.	NI	0.00%	0.00%	0.00%	0.00%
Columbia Gas of Ohio, Inc.	NI	0.00%	0.00%	0.00%	0.00%
Columbia Gas of Pennsylvania, Inc.	NI	0.00%	0.00%	0.00%	0.00%
Columbia Gas of Virginia, Inc.	NI	0.00%	0.00%	0.00%	0.00%
Northwest Natural Gas Company	NWN	4.87%	0.64%	6.82%	4.11%
Kansas Gas Service Company, Inc.	OGS	0.00%	0.00%	0.00%	0.00%
Oklahoma Natural Gas Company	OGS	0.00%	0.00%	0.00%	0.00%
Texas Gas Service Company, Inc.	OGS	41.78%	39.65%	0.00%	27.14%
San Jose Water	HTO	0.00%	4.84%	8.40%	4.41%
CT Water	HTO	0.13%	5.67%	3.10%	2.97%
Maine Water Co.	HTO	10.87%	11.64%	9.70%	10.74%
Southwest Gas Corporation	SWX	0.00%	0.00%	3.71%	1.24%

Notes:
[1] Ratios are weighted by actual common capital, preferred equity, long-term debt and short-term debt of Operating Subsidiaries.

[2] Natural Gas, Electric and Water operating subsidiaries where data was unable to be obtained for 2024, 2023, and 2022 were removed from the analysis.

Pennsylvania-American Water Company
Total Company

Type of Capital	Ratios	Cost Rate	Weighted Cost Rate
Proforma at June 30, 2026			
Long-term Debt	44.68%	4.69%	2.10%
Preferred Stock	0.01%	9.71%	0.00%
Common Equity	55.31%	10.95%	6.06%
Total			8.15%
Proforma at June 31, 2027			
Long-term Debt	44.66%	4.63%	2.07%
Preferred Stock	0.01%	9.71%	0.00%
Common Equity	55.33%	10.95%	6.06%
Total			8.17%

Pennsylvania-American Water Company
Water Services - Cost of Capital

Type of Capital	Ratios	Cost Rate	Weighted Cost Rate
Proforma at June 30, 2026			
Long-term Debt	43.87%	4.76%	2.09%
Preferred Stock	0.01%	9.71%	0.00%
Common Equity	56.12%	10.95%	6.15%
Total			8.23%
Proforma at June 31, 2027			
Long-term Debt	43.68%	4.71%	2.06%
Preferred Stock	0.01%	9.71%	0.00%
Common Equity	56.31%	10.95%	6.17%
Total			8.22%

Pennsylvania-American Water Company
Wastewater Services - Cost of Capital

Type of Capital	Ratios	Cost Rate	Weighted Cost Rate
Proforma at June 30, 2026			
Long-term Debt	42.21%	4.76%	2.01%
LTD WW Financing	5.53%	2.32%	0.13%
Preferred Stock	0.01%	9.71%	0.00%
Common Equity	52.25%	10.95%	5.72%
Total			7.86%
Proforma at June 30, 2027			
Long-term Debt	41.59%	4.71%	1.96%
LTD WW Financing	6.88%	2.20%	0.15%
Preferred Stock	0.01%	9.71%	0.00%
Common Equity	51.52%	10.95%	5.64%
Total			7.75%

Pennsylvania American Water Company
Capital Structure - Wastewater Specific LTD

Bond #	6/30/2025 DATE OF ISSUE	DATE OF MATURITY	AMOUNT ISSUED	AMOUNT OUTSTANDING	COUPON RATE	ANNUAL INTEREST	NOTE #	ISSUANCE EXPENSE	NET PROCEEDS	NET PROCEEDS Ratio	SINKING REQUIR.	PERCENT TO TOTAL	EFFECTIVE COST RATE (1)	WEIGHTED COST RATE
	PENNVEST- Clarion WW													
BD240093	04/01/15	02/01/37	16,892,338	9,382,548	1.000%	93,825	20	0	16,892,338	100.00%	0	15.32%	1.00%	0.15%
	PEDFA - Coatesville WW													
BD240084	06/21/19	04/01/39	47,000,000	47,000,000	3.000%	1,410,000	5	1,173,060	45,826,940	97.50%	0	76.76%	3.17%	2.43%
	PENNVEST- Scranton WW													
BD240103	12/29/16	11/01/37	7,951,445	4,845,296	1.000%	48,453	24	0	7,951,445	100.00%	0	7.91%	1.00%	0.08%
			$71,843,783	**$61,227,844**		**$1,552,278**		**$1,173,060**	**$70,670,723**		**$0**	100.00%		2.67%

	6/30/2026 DATE OF ISSUE	DATE OF MATURITY	AMOUNT ISSUED	AMOUNT OUTSTANDING	COUPON RATE	ANNUAL INTEREST	NOTE #	ISSUANCE EXPENSE	NET PROCEEDS	NET PROCEEDS Ratio	SINKING REQUIR.	PERCENT TO TOTAL	EFFECTIVE COST RATE (1)	WEIGHTED COST RATE
	PENNVEST- Clarion WW													
BD240101	04/01/15	02/01/37	16,892,338	8,618,618	1.000%	86,186	16	0	16,892,338	100.00%	0	11.19%	1.00%	0.11%
	PEDFA - Coatesville WW													
BD240082	06/21/19	04/01/39	47,000,000	47,000,000	3.000%	1,410,000	5	1,173,060	45,826,940	97.50%	0	61.04%	3.17%	1.93%
	PENNVEST- Scranton WW													
BD240105	12/29/16	11/01/37	7,951,445	4,476,949	1.000%	44,769	20	0	7,951,445	100.00%	0	5.81%	1.00%	0.06%
	PENNVEST- Exeter WW													
	06/30/26	07/01/46	1,706,000	1,706,000	1.000%	17,060	43		1,706,000	100.00%	0	2.22%	1.00%	0.02%
	PENNVEST- Kinzua Rd WW													
	06/30/26	07/01/46	15,200,000	15,200,000	1.000%	152,000	45		15,200,000	100.00%	0	19.74%	1.00%	0.20%
			$88,749,783	**$77,001,567**		**$1,710,015**		**$1,173,060**	**$87,576,723**		**$0**	100.00%		2.32%

	6/30/2027 DATE OF ISSUE	DATE OF MATURITY	AMOUNT ISSUED	AMOUNT OUTSTANDING	COUPON RATE	ANNUAL INTEREST	NOTE #	ISSUANCE EXPENSE	NET PROCEEDS	NET PROCEEDS Ratio	SINKING REQUIR.	PERCENT TO TOTAL	EFFECTIVE COST RATE (1)	WEIGHTED COST RATE
BD240101	**PENNVEST- Clarion WW**													
	04/01/15	02/01/37	16,892,338	7,847,014	1.000%	78,470	16	0	16,892,338	100.00%	0.00%	7.83%	1.00%	0.08%
BD240082	**PEDFA - Coatesville WW**													
	06/21/19	04/01/39	47,000,000	47,000,000	3.000%	1,410,000	5	1,173,060	45,826,940	97.50%	0.00%	46.92%	3.17%	1.49%
BD240105	**PENNVEST- Scranton WW**													
	12/29/16	11/01/37	7,951,445	4,104,901	1.000%	41,049	20	0	7,951,445	100.00%	0.00%	4.10%	1.00%	0.04%
new	**PENNVEST- Exeter WW**													
	06/30/26	07/01/46	1,706,000	1,610,671	1.000%	16,107	43		1,706,000	100.00%	0.00%	1.61%	1.00%	0.02%
new	**PENNVEST- Kinzua Rd WW**													
	06/30/26	07/01/46	15,200,000	14,509,996	1.000%	145,100	45		15,200,000	100.00%	0.00%	14.48%	1.00%	0.14%
new	**PENNVEST- Butler WW**													
	06/30/27	07/01/47	25,100,000	25,100,000	1.743%	437,493	56		25,100,000	100.00%	0.00%	25.06%	1.74%	0.44%
			$113,849,783	**$100,172,581**		**$2,128,219**		**$1,173,060**	**$112,676,723**		0.00%	100.00%		2.20%

PA AMERICAN WATER - TOTAL COMPANY
SCHEDULE OF DEBT AT June 30, 2025

DATE OF ISSUE	DATE OF MATURITY	AMOUNT ISSUED	AMOUNT OUTSTANDING	COUPON RATE	ANNUAL INTEREST	NOTE #	ISSUANCE EXPENSE	NET PROCEEDS	NET PROCEEDS RATIO	SINKING REQUIR.	PERCENT TO TOTAL	EFFECTIVE COST RATE (1)	WEIGHTED COST RATE
Bonds and Notes													
11/01/03	11/01/33	38,000,000	38,000,000	6.780%	2,576,400		174,946	37,825,054	99.54%		1.40%	6.82%	0.10%
09/01/06	09/01/26	150,000,000	150,000,000	7.800%	11,700,000		2,069,648	147,930,352	98.62%		5.53%	7.94%	0.44%
11/01/04	11/01/31	10,000,000	10,000,000	8.820%	882,000		88,352	9,911,648	99.12%		0.37%	8.91%	0.03%
08/01/04	08/01/25	10,000,000	10,000,000	8.150%	815,000		60,119	9,939,881	99.40%		0.37%	8.21%	0.03%
12/21/12	12/01/42	23,015,000	23,015,000	4.300%	989,645	1	895,945	22,119,055	96.11%		0.85%	4.54%	0.04%
12/17/12	12/01/42	45,000,000	45,000,000	4.300%	1,935,000	2	582,689	44,417,311	98.71%		1.66%	4.38%	0.07%
11/21/11	10/15/37	35,000,000	35,000,000	5.050%	1,767,500		0	35,000,000	100.00%		1.29%	5.05%	0.07%
11/21/11	10/15/37	15,500,000	15,500,000	5.050%	782,750		740,260	14,759,740	95.22%		0.57%	5.39%	0.03%
08/14/14	12/01/42	65,700,000	65,700,000	4.300%	2,825,100		4,432,879	61,267,121	93.25%		2.42%	4.74%	0.11%
08/10/17	09/01/47	240,000,000	240,000,000	3.750%	9,000,000		3,231,905	236,768,095	98.65%		8.85%	3.83%	0.34%
09/13/17	09/01/27	101,426,171	101,426,171	2.950%	2,992,072	3	11,291,519	90,134,652	88.87%		3.74%	4.34%	0.16%
08/09/18	09/01/28	74,739,360	74,739,360	3.750%	2,802,726		623,814	74,115,546	99.17%		2.76%	3.85%	0.11%
08/09/18	09/01/48	227,489,000	227,489,000	4.200%	9,554,538		2,490,214	224,998,786	98.91%		8.39%	4.26%	0.36%
09/11/18	09/01/28	124,719,875	124,719,875	3.750%	4,676,995	4	8,287,774	116,432,101	93.35%		4.60%	4.59%	0.21%
05/23/19	06/01/29	110,000,000	110,000,000	3.450%	3,795,000		1,141,559	108,858,441	98.96%		4.06%	3.57%	0.14%
06/21/19	04/01/39	80,000,000	80,000,000	3.000%	2,400,000	5	1,996,698	78,003,302	97.50%		2.95%	3.17%	0.09%
12/12/19	12/03/29	80,000,000	80,000,000	2.450%	1,960,000	6	1,907,647	78,092,353	97.62%		2.95%	2.72%	0.08%
12/12/19	12/03/29	13,165,000	13,165,000	2.450%	322,543	6	483,935	12,681,065	96.32%		0.49%	2.88%	0.01%
04/14/20	05/01/30	30,000,000	30,000,000	2.800%	840,000	22	373,996	29,626,004	98.75%		1.11%	2.94%	0.03%
04/14/20	05/01/50	90,000,000	90,000,000	3.450%	3,105,000	23	1,141,788	88,858,212	98.73%		3.32%	3.52%	0.12%
06/14/21	06/01/31	47,500,000	47,500,000	2.300%	1,092,500	24	1,798,391	45,701,609	96.21%		1.75%	2.74%	0.05%
05/14/21	06/01/51	47,500,000	47,500,000	3.250%	1,543,750	25	641,731	46,858,269	98.65%		1.75%	3.32%	0.06%
05/05/22	06/01/32	255,000,000	255,000,000	4.450%	11,347,500	26	2,964,855	252,035,145	98.84%		9.40%	4.59%	0.43%
12/27/22	09/01/48	120,000,000	120,000,000	4.200%	5,040,000	27	1,128,649	118,871,351	99.06%		4.42%	4.26%	0.19%
12/27/22	10/15/37	6,000,000	6,000,000	5.050%	303,000	28	0	6,000,000	100.00%		0.22%	5.05%	0.01%
12/27/22	10/15/37	9,000,000	9,000,000	5.060%	455,400	29	117,667	8,882,333	98.69%		0.33%	5.19%	0.02%
12/27/22	10/15/37	3,370,000	3,370,000	4.200%	141,540	30	0	3,370,000	100.00%		0.12%	4.20%	0.01%
12/27/22	10/15/37	500,000	500,000	5.060%	25,300	31	0	500,000	100.00%		0.02%	5.06%	0.00%
12/27/22	10/15/37	600,000	600,000	4.750%	28,500	32	0	600,000	100.00%		0.02%	4.75%	0.00%
12/27/22	05/19/39	5,000,000	5,000,000	5.140%	257,000	33	1,346	4,998,654	99.97%		0.18%	5.14%	0.01%
08/15/23	06/15/26	150,000,000	150,000,000	3.625%	5,437,500	34	2,127,292	147,872,708	98.58%		5.53%	4.16%	0.23%
05/15/24	03/01/34	175,000,000	175,000,000	5.150%	9,012,500	35	2,002,567	172,997,433	98.86%		6.45%	5.30%	0.34%
05/15/24	03/01/54	175,000,000	175,000,000	5.450%	9,537,500	36	3,440,387	171,559,613	98.03%		6.45%	5.59%	0.36%
03/15/25	03/01/35	120,500,000	120,500,000	5.250%	6,326,250	37	809,673	119,690,327	99.33%		4.44%	5.34%	0.24%
Pennvest Loans													
01/01/06	12/01/25	2,969,427	131,502	2.763%	3,633	7	34,130	2,935,297	98.85%		0.00%	2.84%	0.00%
10/01/09	09/01/29	2,044,097	584,740	2.547%	14,893	8	0	2,044,097	100.00%		0.02%	2.55%	0.00%
06/01/11	02/01/31	11,344,840	4,004,410	2.690%	107,719	9	0	11,344,840	100.00%		0.15%	2.69%	0.00%
01/05/12	10/01/32	9,936,500	4,353,257	3.117%	135,691	10	0	9,936,500	100.00%		0.16%	3.12%	0.01%
01/05/12	12/01/31	1,565,812	623,228	3.098%	19,308	11	0	1,565,812	100.00%		0.02%	3.10%	0.00%
03/23/12	03/01/41	1,716,001	1,003,277	1.000%	10,033	12	0	1,716,001	100.00%		0.04%	1.00%	0.00%
03/20/12	04/01/31	1,675,790	662,469	2.810%	18,615	13	0	1,675,790	100.00%		0.02%	2.81%	0.00%
03/26/12	03/01/32	1,186,128	421,935	2.690%	11,350	14	0	1,186,128	100.00%		0.02%	2.69%	0.00%
03/22/13	03/01/33	1,378,357	576,376	2.196%	12,657	15	0	1,378,357	100.00%		0.02%	2.20%	0.00%
04/01/15	02/01/37	16,892,338	9,382,548	1.000%	93,825	16	0	16,892,338	100.00%		0.35%	1.00%	0.00%
10/15/15	07/01/40	123,663	78,968	1.000%	790	17	0	123,663	100.00%		0.00%	1.00%	0.00%
10/15/15	07/01/40	969,823	619,298	1.000%	6,193	18	0	969,823	100.00%		0.02%	1.00%	0.00%
04/21/16	05/01/37	4,152,000	2,551,245	1.985%	50,642	19	0	4,152,000	100.00%		0.09%	1.98%	0.00%
12/29/16	11/01/37	7,951,445	4,845,296	1.000%	48,453	20	0	7,951,445	100.00%		0.18%	1.00%	0.00%
06/14/17	11/01/36	5,937,613	3,583,278	2.027%	72,633	21	0	5,937,613	100.00%		0.13%	2.03%	0.00%
		$2,748,568,241	**$2,712,146,232**		**$116,876,944**		**$57,082,374**	**$2,691,485,867**			**100.00%**		**4.54%**

Notes to Debt Schedule

(1) Re-issuance 12/21/12 from Parent at a coupon rate of 4.30% for 30 years
(2) New unsecured borrowing at a coupon rate of 4.30% for 30 years
(3) Issuances costs included make whole premium of $10M
(4) Issuances costs included make whole premium of $7.2M
(5) Refinanced June 2019 at a lower rate for the remaining term of the bond
(6) Refinanced Dec 2019 at a lower rate for the remaining term of the bond
(7) Sligo/Shippenville, Interest rate 1.385% for first 86 months and 2.763% (06/2013) for remainder
(8) Hanover & Collier 1.274% first 2009 - 2014 and 2.547% starting Oct 2014
(9) Mount Pleasant Water System Extension 1.559% first 2011 - 2016 and 2.69% starting March 2016
(10) Rock Run WTP 2.414% first 2011 - 2016 and 3.117% starting Dec 2017
(11) Silver Spring Clearwell 2.376% first 2012 - 2016 and 3.098% starting Jan 2017
(12) Wallaceton Municipal Authority 1.00% for 30 years starting March 2012
(13) Pittsburgh Meter Improvements 1.799% first 2012 - 2017 and 2.81% starting April 2017
(14) Pittsburgh Meter Improvement Project Phase II 1.559% first 60 months and 2.69% starting May 2016
(15) Southwest PA Pipeline Exts Phase II - Interest 1.591% first 5 years - 2.196% starting April 2018
(16) Clarion WW Act 537 Implementation Project - Interest rate is 1.0% for the life of the loan
(17) Paint Twp #1 - Interest rate is 1% for the remaining life of the Bond
(18) Paint Twp #2 - Interest rate is 1% for the remaining life of the Bond
(19) Fairview Water Main Extension - Interest rate is 1.356% for the first 5 years, 1.985% June 2022 for remaining 5 years
(20) Debt assumed as part of Scranton Sewer acquisition
(21) Washington County Main Extension Project - Interest rate is 1.439% until Oct 2021 - 2.027% for the remaining term
(22) Unsecured borrowing at a coupon rate of 2.80% for 10 years
(23) Unsecured borrowing at a coupon rate of 3.45% for 30 years
(24) Issuance costs include make whole premium of $1.2M
(25) Unsecured borrowing at a coupon rate of 3.25% for 30 years
(26) Unsecured borrowing at a coupon rate of 4.45% for 10 years
(27) Unsecured borrowing at a coupon rate of 4.20% for 26 years
(28) Unsecured borrowing at a coupon rate of 5.05% for 15 years
(29) Unsecured borrowing at a coupon rate of 5.06% for 15 years
(30) Unsecured borrowing at a coupon rate of 4.20% for 15 years
(31) Unsecured borrowing at a coupon rate of 5.06% for 15 years
(32) Unsecured borrowing at a coupon rate of 4.75% for 15 years
(33) Unsecured borrowing at a coupon rate of 5.14% for 17 years
(34) Unsecured borrowing at a coupon rate of 3.625% for 3 years
(35) Unsecured borrowing at a coupon rate of 5.15% for 10 years
(36) Unsecured borrowing at a coupon rate of 5.45% for 30 years
(37) Unsecured borrowing at a coupon rate of 5.25% for 10 years

PA AMERICAN WATER - TOTAL COMPANY
SCHEDULE OF DEBT AT June 30, 2026

DATE OF ISSUE	DATE OF MATURITY	AMOUNT ISSUED	AMOUNT OUTSTANDING	COUPON RATE	ANNUAL INTEREST	NOTE #	ISSUANCE EXPENSE	NET PROCEEDS	NET PROCEEDS RATIO	SINKING REQUIR.	PERCENT TO TOTAL	EFFECTIVE COST RATE (1)	WEIGHTED COST RATE
Bonds and Notes													
11/01/03	11/01/33	38,000,000	38,000,000	6.780%	2,576,400		174,946	37,825,054	99.54%		1.29%	6.82%	0.09%
09/01/06	09/01/26	150,000,000	150,000,000	7.800%	11,700,000		2,069,648	147,930,352	98.62%		5.07%	7.94%	0.40%
11/01/04	11/01/31	10,000,000	10,000,000	8.820%	882,000		88,352	9,911,648	99.12%		0.34%	8.91%	0.03%
12/21/12	12/01/42	23,015,000	23,015,000	4.300%	989,645	1	895,945	22,119,055	96.11%		0.78%	4.54%	0.04%
12/17/12	12/01/42	45,000,000	45,000,000	4.300%	1,935,000	2	582,689	44,417,311	98.71%		1.52%	4.38%	0.07%
11/21/11	10/15/37	35,000,000	35,000,000	5.050%	1,767,500		0	35,000,000	100.00%		1.18%	5.05%	0.06%
11/21/11	10/15/37	15,500,000	15,500,000	5.050%	782,750		740,260	14,759,740	95.22%		0.52%	5.39%	0.03%
08/14/14	12/01/42	65,700,000	65,700,000	4.300%	2,825,100		4,432,879	61,267,121	93.25%		2.22%	4.74%	0.11%
08/10/17	09/01/47	240,000,000	240,000,000	3.750%	9,000,000		3,231,905	236,768,095	98.65%		8.12%	3.83%	0.31%
09/13/17	09/01/27	101,426,171	101,426,171	2.950%	2,992,072	3	11,291,519	90,134,652	88.87%		3.43%	4.34%	0.15%
08/09/18	09/01/28	74,739,360	74,739,360	3.750%	2,802,726		623,814	74,115,546	99.17%		2.53%	3.85%	0.10%
08/09/18	09/01/48	227,489,000	227,489,000	4.200%	9,554,538		2,490,214	224,998,786	98.91%		7.69%	4.26%	0.33%
09/11/18	09/01/28	124,719,875	124,719,875	3.750%	4,676,995	4	8,287,774	116,432,101	93.35%		4.22%	4.59%	0.19%
05/23/19	06/01/29	110,000,000	110,000,000	3.450%	3,795,000		1,141,559	108,858,441	98.96%		3.72%	3.57%	0.13%
06/21/19	04/01/39	80,000,000	80,000,000	3.000%	2,400,000	5	1,996,698	78,003,302	97.50%		2.71%	3.17%	0.09%
12/12/19	12/03/29	80,000,000	80,000,000	2.450%	1,960,000	6	1,907,647	78,092,353	97.62%		2.71%	2.72%	0.07%
12/12/19	12/03/29	13,165,000	13,165,000	2.450%	322,543	6	483,935	12,681,065	96.32%		0.45%	2.88%	0.01%
04/14/20	05/01/30	30,000,000	30,000,000	2.800%	840,000	22	373,996	29,626,004	98.75%		1.01%	2.94%	0.03%
04/14/20	05/01/50	90,000,000	90,000,000	3.450%	3,105,000	23	1,141,788	88,858,212	98.73%		3.04%	3.52%	0.11%
06/14/21	06/01/31	47,500,000	47,500,000	2.300%	1,092,500	24	1,798,391	45,701,609	96.21%		1.61%	2.74%	0.04%
05/14/21	06/01/51	47,500,000	47,500,000	3.250%	1,543,750	25	641,731	46,858,269	98.65%		1.61%	3.32%	0.05%
05/05/22	06/01/32	255,000,000	255,000,000	4.450%	11,347,500	26	2,964,855	252,035,145	98.84%		8.63%	4.59%	0.40%
12/27/22	09/01/48	120,000,000	120,000,000	4.200%	5,040,000	27	1,128,649	118,871,351	99.06%		4.06%	4.26%	0.17%
12/27/22	10/15/37	6,000,000	6,000,000	5.050%	303,000	28	0	6,000,000	100.00%		0.20%	5.05%	0.01%
12/27/22	10/15/37	9,000,000	9,000,000	5.060%	455,400	29	117,667	8,882,333	98.69%		0.30%	5.19%	0.02%
12/27/22	10/15/37	3,370,000	3,370,000	4.200%	141,540	30	0	3,370,000	100.00%		0.11%	4.20%	0.00%
12/27/22	10/15/37	500,000	500,000	5.060%	25,300	31	0	500,000	100.00%		0.02%	5.06%	0.00%
12/27/22	10/15/37	600,000	600,000	4.750%	28,500	32	0	600,000	100.00%		0.02%	4.75%	0.00%
12/27/22	05/19/39	5,000,000	5,000,000	5.140%	257,000	33	1,346	4,998,654	99.97%		0.17%	5.14%	0.01%
05/15/24	03/01/34	175,000,000	175,000,000	5.150%	9,012,500	35	2,002,567	172,997,433	98.86%		5.92%	5.30%	0.31%
05/15/24	03/01/54	175,000,000	175,000,000	5.450%	9,537,500	36	3,440,387	171,559,613	98.03%		5.92%	5.59%	0.33%
03/15/25	03/01/35	120,500,000	120,500,000	5.250%	6,326,250	37	809,673	119,690,327	99.33%		4.08%	5.34%	0.22%
09/15/25	09/01/55	145,000,000	145,000,000	5.700%	8,265,000	38	1,450,000	143,550,000	99.00%		4.90%	5.77%	0.28%
05/15/26	06/01/36	115,000,000	115,000,000	5.649%	6,496,258	39	1,150,000	113,850,000	99.00%		3.89%	5.78%	0.22%
05/15/26	06/01/56	115,000,000	115,000,000	6.150%	7,072,653	40	1,150,000	113,850,000	99.00%		3.89%	6.22%	0.24%
Pennvest Loans													
10/01/09	09/01/29	2,044,097	584,740	2.547%	14,893	8	0	2,044,097	100.00%		0.02%	2.55%	0.00%
06/01/11	02/01/31	11,344,840	4,004,410	2.690%	107,719	9	0	11,344,840	100.00%		0.14%	2.69%	0.00%
01/05/12	10/01/32	9,936,500	4,353,257	3.117%	135,691	10	0	9,936,500	100.00%		0.15%	3.12%	0.00%
01/05/12	12/01/31	1,565,812	623,228	3.098%	19,308	11	0	1,565,812	100.00%		0.02%	3.10%	0.00%
03/23/12	03/01/41	1,716,001	1,003,277	1.000%	10,033	12	0	1,716,001	100.00%		0.03%	1.00%	0.00%
03/20/12	04/01/31	1,675,790	662,469	2.810%	18,615	13	0	1,675,790	100.00%		0.02%	2.81%	0.00%
03/26/12	03/01/32	1,186,128	421,935	2.690%	11,350	14	0	1,186,128	100.00%		0.01%	2.69%	0.00%
03/22/13	03/01/33	1,378,357	576,376	2.196%	12,657	15	0	1,378,357	100.00%		0.02%	2.20%	0.00%
04/01/15	02/01/37	16,892,338	9,382,548	1.000%	93,825	16	0	16,892,338	100.00%		0.32%	1.00%	0.00%
10/15/15	07/01/40	123,663	78,968	1.000%	790	17	0	123,663	100.00%		0.00%	1.00%	0.00%
10/15/15	07/01/40	969,823	619,298	1.000%	6,193	18	0	969,823	100.00%		0.02%	1.00%	0.00%
04/21/16	05/01/37	4,152,000	2,551,245	1.985%	50,642	19	0	4,152,000	100.00%		0.09%	1.98%	0.00%
12/29/16	11/01/37	7,951,445	4,845,296	1.000%	48,453	20	0	7,951,445	100.00%		0.16%	1.00%	0.00%
06/14/17	11/01/36	5,937,613	3,583,278	2.027%	72,633	21	0	5,937,613	100.00%		0.12%	2.03%	0.00%
06/30/26	07/01/46	3,220,300	3,220,300	1.743%	56,130	41	0	3,220,300	100.00%		0.11%	1.74%	0.00%
06/30/26	07/01/46	7,701,806	7,701,806	1.743%	134,242	42	0	7,701,806	100.00%		0.26%	1.74%	0.00%
06/30/26	07/01/46	1,706,000	1,706,000	1.000%	17,060	43	0	1,706,000	100.00%		0.06%	1.00%	0.00%
06/30/26	07/01/56	1,602,753	1,602,753	1.000%	16,028	44	0	1,602,753	100.00%		0.05%	1.00%	0.00%
06/30/26	07/01/46	15,200,000	15,200,000	1.000%	152,000	45	0	15,200,000	100.00%		0.51%	1.00%	0.01%
		$2,990,029,674	**$2,956,445,589**		**$132,830,182**		**$58,610,834**	**$2,931,418,840**			**100.0%**		**4.69%**

Notes to Debt Schedule

Notes to Debt Schedule

(1) Re-issuance 12/21/12 from Parent at a coupon rate of 4.30% for 30 years
(2) New unsecured borrowing at a coupon rate of 4.30% for 30 years
(3) Issuances costs included make whole premium of $10M
(4) Issuances costs included make whole premium of $7.2M
(5) Refinanced June 2019 at a lower rate for the remaining term of the bond
(7) Sligo/Shippenville, Interest rate 1.385% for first 86 months and 2.763% (06/2013) for remainder
(8) Hanover & Collier 1.274% first 2009 - 2014 and 2.547% starting Oct 2014
(9) Mount Pleasant Water System Extension 1.559% first 2011 - 2016 and 2.69% starting March 2016
(10) Rock Run WTP 2.414% first 2011 - 2016 and 3.117% starting Dec 2017
(11) Silver Spring Clearwell 2.376% first 2012 - 2016 and 3.098% starting Jan 2017
(12) Wallaceton Municipal Authority 1.00% for 30 years starting March 2012
(13) Pittsburgh Meter Improvements 1.799% first 2012 - 2017 and 2.81% starting April 2017
(14) Pittsburgh Meter Improvement Project Phase II 1.559% first 60 months and 2.69% starting May 2016
(15) Southwest PA Pipeline Exts Phase II - Interest 1.591% first 5 years - 2.196% starting April 2018
(16) Clarion WW Act 537 Implementation Project - Interest rate is 1.0% for the life of the loan
(17) Paint Twp #1 - Interest rate is 1% for the remaining life of the Bond
(18) Paint Twp #2 - Interest rate is 1% for the remaining life of the Bond
(19) Fairview Water Main Extension - Interest rate is 1.356% for the first 5 years, 1.985% June 2022 for remaining 5 years
(20) Debt assumed as part of Scranton Sewer acquisition
(21) Washington County Main Extension Project - Interest rate is 1.439% until Oct 2021 - 2.027% for the remaining term
(22) Unsecured borrowing at a coupon rate of 2.80% for 10 years
(23) Unsecured borrowing at a coupon rate of 3.45% for 30 years
(24) Issuance costs include make whole premium of $1.2M
(25) Unsecured borrowing at a coupon rate of 3.25% for 30 years
(26) Unsecured borrowing at a coupon rate of 4.45% for 10 years
(27) Unsecured borrowing at a coupon rate of 4.20% for 26 years
(28) Unsecured borrowing at a coupon rate of 5.05% for 15 years
(29) Unsecured borrowing at a coupon rate of 5.06% for 15 years
(30) Unsecured borrowing at a coupon rate of 4.20% for 15 years
(31) Unsecured borrowing at a coupon rate of 5.06% for 15 years
(32) Unsecured borrowing at a coupon rate of 4.75% for 15 years
(34) Unsecured borrowing at a coupon rate of 3.625% for 3 years
(35) Unsecured borrowing at a coupon rate of 5.15% for 10 years
(36) Unsecured borrowing at a coupon rate of 5.45% for 30 years
(38) New unsecured borrowing at a coupon rate of 5.70% for 30 years
(39) New unsecured borrowing at a coupon rate of 5.65% for 10 years
(40) New unsecured borrowing at a coupon rate of 6.15% for 30 years
(41) new Pennvest Loan - Old Steubenville Pike and Campbell Rd Waterline Extension - 1.74%
(42) new Pennvest Loan - Avella Rd (Sr50) Waterline Extension - 1.74%
(43) new Pennvest Loan - Exeter WW Collection System I & I Repair - 1.00%
(44) new Pennvest Loan - Pittsburgh LSLR Phase 1-29th Ward and Mt Oliver - 1.00%
(45) new Pennvest Loan - Kinzua Rd WW Treatment Plant CAP Improvement - 1.00%

PA AMERICAN WATER - TOTAL COMPANY
SCHEDULE OF DEBT AT June 30, 2027

DATE OF ISSUE	DATE OF MATURITY	AMOUNT ISSUED	AMOUNT OUTSTANDING	COUPON RATE	ANNUAL INTEREST	NOTE #	ISSUANCE EXPENSE	NET PROCEEDS	NET PROCEEDS RATIO	SINKING REQUIR.	PERCENT TO TOTAL	EFFECTIVE COST RATE (1)	WEIGHTED COST RATE
Bonds and Notes													
11/01/03	11/01/33	38,000,000	38,000,000	6.780%	2,576,400		174,946	37,825,054	99.54%		1.20%	6.82%	0.08%
11/01/04	11/01/31	10,000,000	10,000,000	8.820%	882,000		88,352	9,911,648	99.12%		0.32%	8.91%	0.03%
12/21/12	12/01/42	23,015,000	23,015,000	4.300%	989,645	1	895,945	22,119,055	96.11%		0.73%	4.54%	0.03%
12/17/12	12/01/42	45,000,000	45,000,000	4.300%	1,935,000	2	582,689	44,417,311	98.71%		1.42%	4.38%	0.06%
11/21/11	10/15/37	35,000,000	35,000,000	5.050%	1,767,500		0	35,000,000	100.00%		1.10%	5.05%	0.06%
11/21/11	10/15/37	15,500,000	15,500,000	5.050%	782,750		740,260	14,759,740	95.22%		0.49%	5.39%	0.03%
08/14/14	12/01/42	65,700,000	65,700,000	4.300%	2,825,100		4,432,879	61,267,121	93.25%		2.07%	4.74%	0.10%
08/10/17	09/01/47	240,000,000	240,000,000	3.750%	9,000,000		3,231,905	236,768,095	98.65%		7.58%	3.83%	0.29%
09/13/17	09/01/27	101,426,171	101,426,171	2.950%	2,992,072	3	11,291,519	90,134,652	88.87%		3.20%	4.34%	0.14%
08/09/18	09/01/28	74,739,360	74,739,360	3.750%	2,802,726		623,814	74,115,546	99.17%		2.36%	3.85%	0.09%
08/09/18	09/01/48	227,489,000	227,489,000	4.200%	9,554,538		2,490,214	224,998,786	98.91%		7.18%	4.26%	0.31%
09/11/18	09/01/28	124,719,875	124,719,875	3.750%	4,676,995	4	8,287,774	116,432,101	93.35%		3.94%	4.59%	0.18%
05/23/19	06/01/29	110,000,000	110,000,000	3.450%	3,795,000		1,141,559	108,858,441	98.96%		3.47%	3.57%	0.12%
06/21/19	04/01/39	80,000,000	80,000,000	3.000%	2,400,000	5	1,996,698	78,003,302	97.50%		2.53%	3.17%	0.08%
12/12/19	12/03/29	80,000,000	80,000,000	2.450%	1,960,000	6	1,907,647	78,092,353	97.62%		2.53%	2.72%	0.07%
12/12/19	12/03/29	13,165,000	13,165,000	2.450%	322,543	6	483,935	12,681,065	96.32%		0.42%	2.88%	0.01%
04/14/20	05/01/30	30,000,000	30,000,000	2.800%	840,000	22	373,996	29,626,004	98.75%		0.95%	2.94%	0.03%
04/14/20	05/01/50	90,000,000	90,000,000	3.450%	3,105,000	23	1,141,788	88,858,212	98.73%		2.84%	3.52%	0.10%
06/14/21	06/01/31	47,500,000	47,500,000	2.300%	1,092,500	24	1,798,391	45,701,609	96.21%		1.50%	2.74%	0.04%
05/14/21	06/01/51	47,500,000	47,500,000	3.250%	1,543,750	25	641,731	46,858,269	98.65%		1.50%	3.32%	0.05%
05/05/22	06/01/32	255,000,000	255,000,000	4.450%	11,347,500	26	2,964,855	252,035,145	98.84%		8.05%	4.59%	0.37%
12/27/22	09/01/48	120,000,000	120,000,000	4.200%	5,040,000	27	1,128,649	118,871,351	99.06%		3.79%	4.26%	0.16%
12/27/22	10/15/37	6,000,000	6,000,000	5.050%	303,000	28	0	6,000,000	100.00%		0.19%	5.05%	0.01%
12/27/22	10/15/37	9,000,000	9,000,000	5.060%	455,400	29	117,667	8,882,333	98.69%		0.28%	5.19%	0.01%
12/27/22	10/15/37	3,370,000	3,370,000	4.200%	141,540	30	0	3,370,000	100.00%		0.11%	4.20%	0.00%
12/27/22	10/15/37	500,000	500,000	5.060%	25,300	31	0	500,000	100.00%		0.02%	5.06%	0.00%
12/27/22	10/15/37	600,000	600,000	4.750%	28,500	32	0	600,000	100.00%		0.02%	4.75%	0.00%
12/27/22	05/19/39	5,000,000	5,000,000	5.140%	257,000	33	1,346	4,998,654	99.97%		0.16%	5.14%	0.01%
05/15/24	03/01/34	175,000,000	175,000,000	5.150%	9,012,500	35	2,002,567	172,997,433	98.86%		5.52%	5.30%	0.29%
05/15/24	03/01/54	175,000,000	175,000,000	5.450%	9,537,500	36	3,440,387	171,559,613	98.03%		5.52%	5.59%	0.31%
03/15/25	03/01/35	120,500,000	120,500,000	5.250%	6,326,250	37	809,673	119,690,327	99.33%		3.80%	5.34%	0.20%
09/15/25	09/01/55	145,000,000	145,000,000	5.700%	8,265,000	38	1,450,000	143,550,000	99.00%		4.58%	5.77%	0.26%
05/15/26	06/01/36	115,000,000	115,000,000	5.649%	6,496,258	39	1,150,000	113,850,000	99.00%		3.63%	5.78%	0.21%
05/15/26	06/01/56	115,000,000	115,000,000	6.150%	7,072,653	40	1,150,000	113,850,000	99.00%		3.63%	6.22%	0.23%
09/15/26	10/01/36	115,000,000	115,000,000	5.649%	6,496,258	46	1,150,000	113,850,000	99.00%		3.63%	5.78%	0.21%
09/15/26	10/01/56	115,000,000	115,000,000	6.150%	7,072,653	47	1,150,000	113,850,000	99.00%		3.63%	6.22%	0.23%
03/15/27	06/01/37	45,000,000	45,000,000	5.749%	2,586,924	48	450,000	44,550,000	99.00%		1.42%	5.88%	0.08%
03/15/27	06/01/57	45,000,000	45,000,000	6.300%	2,834,970	49	450,000	44,550,000	99.00%		1.42%	6.37%	0.09%
Pennvest Loans													
10/01/09	09/01/29	2,044,097	317,434	2.547%	8,085	8	-	2,044,097	100.00%		0.01%	2.55%	0.00%
06/01/11	02/01/31	11,344,840	2,660,161	2.690%	71,558	9	-	11,344,840	100.00%		0.08%	2.69%	0.00%
01/05/12	10/01/32	9,936,500	3,286,908	3.117%	102,453	10	-	9,936,500	100.00%		0.10%	3.12%	0.00%
01/05/12	12/01/31	1,565,812	444,634	3.098%	13,775	11	-	1,565,812	100.00%		0.01%	3.10%	0.00%
03/23/12	03/01/41	1,716,001	884,459	1.000%	8,845	12	-	1,716,001	100.00%		0.03%	1.00%	0.00%
03/20/12	04/01/31	1,675,790	447,629	2.810%	12,578	13	-	1,675,790	100.00%		0.01%	2.81%	0.00%
03/26/12	03/01/32	1,186,128	286,856	2.690%	7,716	14	-	1,186,128	100.00%		0.01%	2.69%	0.00%
03/22/13	03/01/33	1,378,357	436,992	2.196%	9,596	15	-	1,378,357	100.00%		0.01%	2.20%	0.00%
04/01/15	02/01/37	16,892,338	7,847,014	1.000%	78,470	16	-	16,892,338	100.00%		0.25%	1.00%	0.00%
10/15/15	07/01/40	123,663	69,168	1.000%	692	17	-	123,663	100.00%		0.00%	1.00%	0.00%
10/15/15	07/01/40	969,823	542,449	1.000%	5,424	18	-	969,823	100.00%		0.02%	1.00%	0.00%
04/21/16	05/01/37	4,152,000	2,144,030	1.985%	42,559	19	-	4,152,000	100.00%		0.07%	1.98%	0.00%
12/29/16	11/01/37	7,951,445	4,104,901	1.000%	41,049	20	-	7,951,445	100.00%		0.13%	1.00%	0.00%
06/14/17	11/01/36	5,937,613	3,013,874	2.027%	61,091	21	-	5,937,613	100.00%		0.10%	2.03%	0.00%
06/30/26	07/01/46	3,220,300	3,084,526	1.743%	53,763	41	-	3,220,300	100.00%		0.10%	1.74%	0.00%
06/30/26	07/01/46	7,701,806	7,263,321	1.743%	126,600	42	-	7,701,806	100.00%		0.23%	1.74%	0.00%
06/30/26	07/01/46	1,706,000	1,610,671	1.000%	16,107	43	-	1,706,000	100.00%		0.05%	1.00%	0.00%
06/30/26	07/01/56	1,602,753	1,548,426	1.000%	15,484	44	-	1,602,753	100.00%		0.05%	1.00%	0.00%
06/30/26	07/01/46	15,200,000	14,509,996	1.000%	145,100	45	-	15,200,000	100.00%		0.46%	1.00%	0.00%
09/30/26	10/01/56	2,462,153	2,409,169	1.000%	24,092	50	-	2,462,153	100.00%		0.08%	1.00%	0.00%
09/30/26	10/01/46	1,115,015	1,077,100	1.000%	10,771	51	-	1,115,015	100.00%		0.03%	1.00%	0.00%
09/30/26	10/01/46	3,962,140	3,827,413	1.000%	38,274	52	-	3,962,140	100.00%		0.12%	1.00%	0.00%
09/30/26	10/01/56	2,939,158	2,875,910	1.000%	28,759	53	-	2,939,158	100.00%		0.09%	1.00%	0.00%
03/31/27	04/01/47	7,326,000	7,281,203	1.000%	72,812	54	-	7,326,000	100.00%		0.23%	1.00%	0.00%
03/31/27	04/01/47	7,370,000	7,286,673	1.000%	72,867	55	-	7,370,000	100.00%		0.23%	1.00%	0.00%
06/30/27	07/01/47	25,100,000	25,100,000	1.743%	437,493	56	-	25,100,000	100.00%		0.79%	1.74%	0.01%
		$3,210,304,140	**$3,168,085,322**		**$140,648,738**		**$59,741,186**	**$3,150,562,954**			**100.0%**		**4.63%**

Notes to Debt Schedule

(1) Re-issuance 12/21/12 from Parent at a coupon rate of 4.30% for 30 years
(2) New unsecured borrowing at a coupon rate of 4.30% for 30 years
(3) Issuances costs included make whole premium of $10M
(4) Issuances costs included make whole premium of $7.2M
(5) Refinanced June 2019 at a lower rate for the remaining term of the bond
(6) Refinanced Dec 2019 at a lower rate for the remaining term of the bond
(8) Hanover & Collier 1.274% first 2009 - 2014 and 2.547% starting Oct 2014
(9) Mount Pleasant Water System Extension 1.559% first 2011 - 2016 and 2.69% starting March 2016
(10) Rock Run WTP 2.414% first 2011 - 2016 and 3.117% starting Dec 2017
(11) Silver Spring Clearwell 2.376% first 2012 - 2016 and 3.098% starting Jan 2017
(12) Wallaceton Municipal Authority 1.00% for 30 years starting March 2012
(13) Pittsburgh Meter Improvements 1.799% first 2012 - 2017 and 2.81% starting April 2017
(14) Pittsburgh Meter Improvement Project Phase II 1.559% first 60 months and 2.69% starting May 2016
(15) Southwest PA Pipeline Exts Phase II - Interest 1.591% first 5 years - 2.196% starting April 2018
(16) Clarion WW Act 537 Implementation Project - Interest rate is 1.0% for the life of the loan
(17) Paint Twp #1 - Interest rate is 1% for the remaining life of the Bond
(18) Paint Twp #2 - Interest rate is 1% for the remaining life of the Bond
(19) Fairview Water Main Extension - Interest rate is 1.356% for the first 5 years, 1.985% June 2022 for remaining 5 years
(20) Debt assumed as part of Scranton Sewer acquisition
(21) Washington County Main Extension Project - Interest rate is 1.439% until Oct 2021 - 2.027% for the remaining term
(22) Unsecured borrowing at a coupon rate of 2.80% for 10 years
(23) Unsecured borrowing at a coupon rate of 3.45% for 30 years
(24) Issuance costs include make whole premium of $1.2M
(25) Unsecured borrowing at a coupon rate of 3.25% for 30 years
(26) Unsecured borrowing at a coupon rate of 4.45% for 10 years
(27) Unsecured borrowing at a coupon rate of 4.20% for 26 years
(28) Unsecured borrowing at a coupon rate of 5.05% for 15 years
(29) Unsecured borrowing at a coupon rate of 5.06% for 15 years
(30) Unsecured borrowing at a coupon rate of 4.20% for 15 years
(31) Unsecured borrowing at a coupon rate of 5.06% for 15 years
(32) Unsecured borrowing at a coupon rate of 4.75% for 15 years
(33) Unsecured borrowing at a coupon rate of 5.14% for 17 years
(35) Unsecured borrowing at a coupon rate of 5.15% for 10 years
(36) Unsecured borrowing at a coupon rate of 5.45% for 30 years
(37) Unsecured borrowing at a coupon rate of 5.25% for 10 years
(38) New unsecured borrowing at a coupon rate of 5.70% for 30 years
(39) New unsecured borrowing at a coupon rate of 5.65% for 10 years
(40) New unsecured borrowing at a coupon rate of 6.15% for 30 years
(41) new Pennvest Loan - Old Steubenville Pike and Campbell Rd Waterline Extension - 1.74%
(42) new Pennvest Loan - Avella Rd (Sr50) Waterline Extension - 1.74%
(43) new Pennvest Loan - Exeter WW Collection System I & I Repair - 1.00%
(44) new Pennvest Loan - Pittsburgh LSLR Phase 1-29th Ward and Mt Oliver - 1.00%
(45) new Pennvest Loan - Kinzua Rd WW Treatment Plant CAP Improvement - 1.00%
(46) New unsecured borrowing at a coupon rate of 5.65% for 10 years
(47) New unsecured borrowing at a coupon rate of 6.15% for 30 years
(48) New unsecured borrowing at a coupon rate of 5.75% for 10 years
(49) New unsecured borrowing at a coupon rate of 6.30% for 30 years
(50) new Pennvest Loan - Pittsburgh LSLR Phase 2-Homestead Borough - 1.00%
(51) new Pennvest Loan - Summit Point PFAS/Mn Treatment Improvements - 1.00%
(52) new Pennvest Loan - New Castle LSLR Phase 1 - 1.00%
(53) new Pennvest Loan - Coatesville LSLR Phase 1 - 1.00%
(54) new Pennvest Loan - Marshwood Dam Rehabilitation - 1.00%
(55) new Pennvest Loan - Maple Lake Dam Rehabilitation - 1.00%
(56) new Pennvest Loan - Butler Wastewater District CAP Pump Station Improvements - 1.74%

PA AMERICAN WATER - TOTAL COMPANY
SCHEDULE OF DEBT AT June 30, 2026

DATE OF ISSUE	DATE OF MATURITY	AMOUNT ISSUED	AMOUNT OUTSTANDING	COUPON RATE	ANNUAL INTEREST	NOTE #	ISSUANCE EXPENSE	NET PROCEEDS	NET PROCEEDS RATIO	SINKING REQUIR.	PERCENT TO TOTAL	EFFECTIVE COST RATE (1)	WEIGHTED COST RATE
Bonds and Notes													
11/01/03	11/01/33	38,000,000	38,000,000	6.780%	2,576,400		174,946	37,825,054	99.54%		1.32%	6.82%	0.09%
09/01/06	09/01/26	150,000,000	150,000,000	7.800%	11,700,000		2,069,648	147,930,352	98.62%		5.22%	7.94%	0.41%
11/01/04	11/01/31	10,000,000	10,000,000	8.820%	882,000		88,352	9,911,648	99.12%		0.35%	8.91%	0.03%
12/21/12	12/01/42	23,015,000	23,015,000	4.300%	989,645	1	895,945	22,119,055	96.11%		0.80%	4.54%	0.04%
12/17/12	12/01/42	45,000,000	45,000,000	4.300%	1,935,000	2	582,689	44,417,311	98.71%		1.56%	4.38%	0.07%
11/21/11	10/15/37	35,000,000	35,000,000	5.050%	1,767,500		0	35,000,000	100.00%		1.22%	5.05%	0.06%
11/21/11	10/15/37	15,500,000	15,500,000	5.050%	782,750		740,260	14,759,740	95.22%		0.54%	5.39%	0.03%
08/14/14	12/01/42	65,700,000	65,700,000	4.300%	2,825,100		4,432,879	61,267,121	93.25%		2.28%	4.74%	0.11%
08/10/17	09/01/47	240,000,000	240,000,000	3.750%	9,000,000		3,231,905	236,768,095	98.65%		8.34%	3.83%	0.32%
09/13/17	09/01/27	101,426,171	101,426,171	2.950%	2,992,072	3	11,291,519	90,134,652	88.87%		3.53%	4.34%	0.15%
08/09/18	09/01/28	74,739,360	74,739,360	3.750%	2,802,726		623,814	74,115,546	99.17%		2.60%	3.85%	0.10%
08/09/18	09/01/48	227,489,000	227,489,000	4.200%	9,554,538		2,490,214	224,998,786	98.91%		7.91%	4.26%	0.34%
09/11/18	09/01/28	124,719,875	124,719,875	3.750%	4,676,995	4	8,287,774	116,432,101	93.35%		4.34%	4.59%	0.20%
05/23/19	06/01/29	110,000,000	110,000,000	3.450%	3,795,000		1,141,559	108,858,441	98.96%		3.82%	3.57%	0.14%
06/21/19	04/01/39	33,000,000	33,000,000	3.000%	990,000	5	823,638	32,176,362	97.50%		1.15%	3.17%	0.04%
12/12/19	12/03/29	80,000,000	80,000,000	2.450%	1,960,000	6	1,907,647	78,092,353	97.62%		2.78%	2.72%	0.08%
12/12/19	12/03/29	13,165,000	13,165,000	2.450%	322,543	6	483,935	12,681,065	96.32%		0.46%	2.88%	0.01%
04/14/20	05/01/30	30,000,000	30,000,000	2.800%	840,000	22	373,996	29,626,004	98.75%		1.04%	2.94%	0.03%
04/14/20	05/01/50	90,000,000	90,000,000	3.450%	3,105,000	23	1,141,788	88,858,212	98.73%		3.13%	3.52%	0.11%
06/14/21	06/01/31	47,500,000	47,500,000	2.300%	1,092,500	24	1,798,391	45,701,609	96.21%		1.65%	2.74%	0.05%
05/14/21	06/01/51	47,500,000	47,500,000	3.250%	1,543,750	25	641,731	46,858,269	98.65%		1.65%	3.32%	0.05%
05/05/22	06/01/32	255,000,000	255,000,000	4.450%	11,347,500	26	2,964,855	252,035,145	98.84%		8.87%	4.59%	0.41%
12/27/22	09/01/48	120,000,000	120,000,000	4.200%	5,040,000	27	1,128,649	118,871,351	99.06%		4.17%	4.26%	0.18%
12/27/22	10/15/37	6,000,000	6,000,000	5.050%	303,000	28	0	6,000,000	100.00%		0.21%	5.05%	0.01%
12/27/22	10/15/37	9,000,000	9,000,000	5.060%	455,400	29	117,667	8,882,333	98.69%		0.31%	5.19%	0.02%
12/27/22	10/15/37	3,370,000	3,370,000	4.200%	141,540	30	0	3,370,000	100.00%		0.12%	4.20%	0.00%
12/27/22	10/15/37	500,000	500,000	5.060%	25,300	31	0	500,000	100.00%		0.02%	5.06%	0.00%
12/27/22	10/15/37	600,000	600,000	4.750%	28,500	32	0	600,000	100.00%		0.02%	4.75%	0.00%
12/27/22	05/19/39	5,000,000	5,000,000	5.140%	257,000	33	1,346	4,998,654	99.97%		0.17%	5.14%	0.01%
05/15/24	03/01/34	175,000,000	175,000,000	5.150%	9,012,500	35	2,002,567	172,997,433	98.86%		6.08%	5.30%	0.32%
05/15/24	03/01/54	175,000,000	175,000,000	5.450%	9,537,500	36	3,440,387	171,559,613	98.03%		6.08%	5.59%	0.34%
03/15/25	03/01/35	120,500,000	120,500,000	5.250%	6,326,250	37	809,673	119,690,327	99.33%		4.19%	5.34%	0.22%
09/15/25	09/01/55	145,000,000	145,000,000	5.700%	8,265,000	38	1,450,000	143,550,000	99.00%		5.04%	5.77%	0.29%
05/15/26	06/01/36	115,000,000	115,000,000	5.649%	6,496,258	39	1,150,000	113,850,000	99.00%		4.00%	5.78%	0.23%
05/15/26	06/01/56	115,000,000	115,000,000	6.150%	7,072,653	40	1,150,000	113,850,000	99.00%		4.00%	6.22%	0.25%
Pennvest Loans													
10/01/09	09/01/29	2,044,097	452,787	2.547%	11,532	8	0	2,044,097	100.00%		0.02%	2.55%	0.00%
06/01/11	02/01/31	11,344,840	3,341,315	2.690%	89,881	9	0	11,344,840	100.00%		0.12%	2.69%	0.00%
01/05/12	10/01/32	9,936,500	3,828,496	3.117%	119,334	10	0	9,936,500	100.00%		0.13%	3.12%	0.00%
01/05/12	12/01/31	1,565,812	535,312	3.098%	16,584	11	0	1,565,812	100.00%		0.02%	3.10%	0.00%
03/23/12	03/01/41	1,716,001	944,165	1.000%	9,442	12	0	1,716,001	100.00%		0.03%	1.00%	0.00%
03/20/12	04/01/31	1,675,790	556,560	2.810%	15,639	13	0	1,675,790	100.00%		0.02%	2.81%	0.00%
03/26/12	03/01/32	1,186,128	355,305	2.690%	9,558	14	0	1,186,128	100.00%		0.01%	2.69%	0.00%
03/22/13	03/01/33	1,378,357	507,451	2.196%	11,144	15	0	1,378,357	100.00%		0.02%	2.20%	0.00%
10/15/15	07/01/40	123,663	74,092	1.000%	741	17	0	123,663	100.00%		0.00%	1.00%	0.00%
10/15/15	07/01/40	969,823	581,066	1.000%	5,811	18	0	969,823	100.00%		0.02%	1.00%	0.00%
04/21/16	05/01/37	4,152,000	2,359,564	1.985%	46,837	19	0	4,152,000	100.00%		0.08%	1.98%	0.00%
06/14/17	11/01/36	5,937,613	3,301,459	2.027%	66,921	21	0	5,937,613	100.00%		0.11%	2.03%	0.00%
06/30/26	07/01/46	3,220,300	3,220,300	1.743%	56,130	41	0	3,220,300	100.00%		0.11%	1.74%	0.00%
06/30/26	07/01/46	7,701,806	7,701,806	1.743%	134,242	42	0	7,701,806	100.00%		0.27%	1.74%	0.00%
06/30/26	07/01/56	1,602,753	1,602,753	1.000%	16,028	44	0	1,602,753	100.00%		0.06%	1.00%	0.00%
		$2,901,279,890	**$2,876,086,837**		**$131,051,744**		**$57,437,774**	**$2,843,842,116**			**100.00%**		**4.76%**

Notes to Debt Schedule

(1) Re-issuance 12/21/12 from Parent at a coupon rate of 4.30% for 30 years
(2) New unsecured borrowing at a coupon rate of 4.30% for 30 years
(3) Issuances costs included make whole premium of $10M
(4) Issuances costs included make whole premium of $7.2M
(5) Refinanced June 2019 at a lower rate for the remaining term of the bond
(6) Refinanced Dec 2019 at a lower rate for the remaining term of the bond
(8) Hanover & Collier 1.274% first 2009 - 2014 and 2.547% starting Oct 2014
(9) Mount Pleasant Water System Extension 1.559% first 2011 - 2016 and 2.69% starting March 2016
(10) Rock Run WTP 2.414% first 2011 - 2016 and 3.117% starting Dec 2017
(11) Silver Spring Clearwell 2.376% first 2012 - 2016 and 3.098% starting Jan 2017
(12) Wallaceton Municipal Authority 1.00% for 30 years starting March 2012
(13) Pittsburgh Meter Improvements 1.799% first 2012 - 2017 and 2.81% starting April 2017
(14) Pittsburgh Meter Improvement Project Phase II 1.559% first 60 months and 2.69% starting May 2016
(15) Southwest PA Pipeline Exts Phase II - Interest 1.591% first 5 years - 2.196% starting April 2018
(17) Paint Twp #1 - Interest rate is 1% for the remaining life of the Bond
(18) Paint Twp #2 - Interest rate is 1% for the remaining life of the Bond
(19) Fairview Water Main Extension - Interest rate is 1.356% for the first 5 years, 1.985% June 2022 for remaining 5 years
(21) Washington County Main Extension Project - Interest rate is 1.439% until Oct 2021 - 2.027% for the remaining term
(22) Unsecured borrowing at a coupon rate of 2.80% for 10 years
(23) Unsecured borrowing at a coupon rate of 3.45% for 30 years
(24) Issuance costs include make whole premium of $1.2M
(25) Unsecured borrowing at a coupon rate of 3.25% for 30 years
(26) Unsecured borrowing at a coupon rate of 4.45% for 10 years
(27) Unsecured borrowing at a coupon rate of 4.20% for 26 years
(28) Unsecured borrowing at a coupon rate of 5.05% for 15 years
(29) Unsecured borrowing at a coupon rate of 5.06% for 15 years
(30) Unsecured borrowing at a coupon rate of 4.20% for 15 years
(31) Unsecured borrowing at a coupon rate of 5.06% for 15 years
(32) Unsecured borrowing at a coupon rate of 4.75% for 15 years
(33) Unsecured borrowing at a coupon rate of 5.14% for 17 years
(35) Unsecured borrowing at a coupon rate of 5.15% for 10 years
(36) Unsecured borrowing at a coupon rate of 5.45% for 30 years
(37) Unsecured borrowing at a coupon rate of 5.25% for 10 years
(38) New unsecured borrowing at a coupon rate of 5.70% for 30 years
(39) New unsecured borrowing at a coupon rate of 5.65% for 10 years
(40) New unsecured borrowing at a coupon rate of 6.15% for 30 years
(41) new Pennvest Loan - Old Steubenville Pike and Campbell Rd Waterline Extension - 1.74%
(42) new Pennvest Loan - Avella Rd (Sr50) Waterline Extension - 1.74%
(44) new Pennvest Loan - Pittsburgh LSLR Phase 1-29th Ward and Mt Oliver - 1.00%

PA AMERICAN WATER - TOTAL COMPANY
SCHEDULE OF DEBT AT June 30, 2027

DATE OF ISSUE	DATE OF MATURITY	AMOUNT ISSUED	AMOUNT OUTSTANDING	COUPON RATE	ANNUAL INTEREST	NOTE #	ISSUANCE EXPENSE	NET PROCEEDS	NET PROCEEDS RATIO	SINKING REQUIR.	PERCENT TO TOTAL	EFFECTIVE COST RATE (1)	WEIGHTED COST RATE
Bonds and Notes													
11/01/03	11/01/33	38,000,000	38,000,000	6.780%	2,576,400		174,946	37,825,054	99.54%		1.24%	6.82%	0.08%
11/01/04	11/01/31	10,000,000	10,000,000	8.820%	882,000		88,352	9,911,648	99.12%		0.33%	8.91%	0.03%
12/21/12	12/01/42	23,015,000	23,015,000	4.300%	989,645	1	895,945	22,119,055	96.11%		0.75%	4.54%	0.03%
12/17/12	12/01/42	45,000,000	45,000,000	4.300%	1,935,000	2	582,689	44,417,311	98.71%		1.47%	4.38%	0.06%
11/21/11	10/15/37	35,000,000	35,000,000	5.050%	1,767,500		0	35,000,000	100.00%		1.14%	5.05%	0.06%
11/21/11	10/15/37	15,500,000	15,500,000	5.050%	782,750		740,260	14,759,740	95.22%		0.51%	5.39%	0.03%
08/14/14	12/01/42	65,700,000	65,700,000	4.300%	2,825,100		4,432,879	61,267,121	93.25%		2.14%	4.74%	0.10%
08/10/17	09/01/47	240,000,000	240,000,000	3.750%	9,000,000		3,231,905	236,768,095	98.65%		7.82%	3.83%	0.30%
09/13/17	09/01/27	101,426,171	101,426,171	2.950%	2,992,072	3	11,291,519	90,134,652	88.87%		3.31%	4.34%	0.14%
08/09/18	09/01/28	74,739,360	74,739,360	3.750%	2,802,726		623,814	74,115,546	99.17%		2.44%	3.85%	0.09%
08/09/18	09/01/48	227,489,000	227,489,000	4.200%	9,554,538		2,490,214	224,998,786	98.91%		7.42%	4.26%	0.32%
09/11/18	09/01/28	124,719,875	124,719,875	3.750%	4,676,995	4	8,287,774	116,432,101	93.35%		4.07%	4.59%	0.19%
05/23/19	06/01/29	110,000,000	110,000,000	3.450%	3,795,000		1,141,559	108,858,441	98.96%		3.59%	3.57%	0.13%
06/21/19	04/01/39	33,000,000	33,000,000	3.000%	990,000	5	823,638	32,176,362	97.50%		1.08%	3.17%	0.03%
12/12/19	12/03/29	80,000,000	80,000,000	2.450%	1,960,000	6	1,907,647	78,092,353	97.62%		2.61%	2.72%	0.07%
12/12/19	12/03/29	13,165,000	13,165,000	2.450%	322,543	6	483,935	12,681,065	96.32%		0.43%	2.88%	0.01%
04/14/20	05/01/30	30,000,000	30,000,000	2.800%	840,000	22	373,996	29,626,004	98.75%		0.98%	2.94%	0.03%
04/14/20	05/01/50	90,000,000	90,000,000	3.450%	3,105,000	23	1,141,788	88,858,212	98.73%		2.93%	3.52%	0.10%
06/14/21	06/01/31	47,500,000	47,500,000	2.300%	1,092,500	24	1,798,391	45,701,609	96.21%		1.55%	2.74%	0.04%
05/14/21	06/01/51	47,500,000	47,500,000	3.250%	1,543,750	25	641,731	46,858,269	98.65%		1.55%	3.32%	0.05%
05/05/22	06/01/32	255,000,000	255,000,000	4.450%	11,347,500	26	2,964,855	252,035,145	98.84%		8.31%	4.59%	0.38%
12/27/22	09/01/48	120,000,000	120,000,000	4.200%	5,040,000	27	1,128,649	118,871,351	99.06%		3.91%	4.26%	0.17%
12/27/22	10/15/37	6,000,000	6,000,000	5.050%	303,000	28	0	6,000,000	100.00%		0.20%	5.05%	0.01%
12/27/22	10/15/37	9,000,000	9,000,000	5.060%	455,400	29	117,667	8,882,333	98.69%		0.29%	5.19%	0.02%
12/27/22	10/15/37	3,370,000	3,370,000	4.200%	141,540	30	0	3,370,000	100.00%		0.11%	4.20%	0.00%
12/27/22	10/15/37	500,000	500,000	5.060%	25,300	31	0	500,000	100.00%		0.02%	5.06%	0.00%
12/27/22	10/15/37	600,000	600,000	4.750%	28,500	32	0	600,000	100.00%		0.02%	4.75%	0.00%
12/27/22	05/19/39	5,000,000	5,000,000	5.140%	257,000	33	1,346	4,998,654	99.97%		0.16%	5.14%	0.01%
05/15/24	03/01/34	175,000,000	175,000,000	5.150%	9,012,500	35	2,002,567	172,997,433	98.86%		5.70%	5.30%	0.30%
05/15/24	03/01/54	175,000,000	175,000,000	5.450%	9,537,500	36	3,440,387	171,559,613	98.03%		5.70%	5.59%	0.32%
03/15/25	03/01/35	120,500,000	120,500,000	5.250%	6,326,250	37	809,673	119,690,327	99.33%		3.93%	5.34%	0.21%
09/15/25	09/01/55	145,000,000	145,000,000	5.700%	8,265,000	38	1,450,000	143,550,000	99.00%		4.73%	5.77%	0.27%
05/15/26	06/01/36	115,000,000	115,000,000	5.649%	6,496,258	39	1,150,000	113,850,000	99.00%		3.75%	5.78%	0.22%
05/15/26	06/01/56	115,000,000	115,000,000	6.150%	7,072,653	40	1,150,000	113,850,000	99.00%		3.75%	6.22%	0.23%
09/15/26	10/01/36	115,000,000	115,000,000	5.649%	6,496,258	46	1,150,000	113,850,000	99.00%		3.75%	5.78%	0.22%
09/15/26	10/01/56	115,000,000	115,000,000	6.150%	7,072,653	47	1,150,000	113,850,000	99.00%		3.75%	6.22%	0.23%
03/15/27	06/01/37	45,000,000	45,000,000	5.749%	2,586,924	48	450,000	44,550,000	99.00%		1.47%	5.88%	0.09%
03/15/27	06/01/57	45,000,000	45,000,000	6.300%	2,834,970	49	450,000	44,550,000	99.00%		1.47%	6.37%	0.09%
Pennvest Loans													
10/01/09	09/01/29	2,044,097	317,434	2.547%	8,085	8	0	2,044,097	100.00%		0.01%	2.55%	0.00%
06/01/11	02/01/31	11,344,840	2,660,161	2.690%	71,558	9	0	11,344,840	100.00%		0.09%	2.69%	0.00%
01/05/12	10/01/32	9,936,500	3,286,908	3.117%	102,453	10	0	9,936,500	100.00%		0.11%	3.12%	0.00%
01/05/12	12/01/31	1,565,812	444,634	3.098%	13,775	11	0	1,565,812	100.00%		0.01%	3.10%	0.00%
03/23/12	03/01/41	1,716,001	884,459	1.000%	8,845	12	0	1,716,001	100.00%		0.03%	1.00%	0.00%
03/20/12	04/01/31	1,675,790	447,629	2.810%	12,578	13	0	1,675,790	100.00%		0.01%	2.81%	0.00%
03/26/12	03/01/32	1,186,128	286,856	2.690%	7,716	14	0	1,186,128	100.00%		0.01%	2.69%	0.00%
03/22/13	03/01/33	1,378,357	436,992	2.196%	9,596	15	0	1,378,357	100.00%		0.01%	2.20%	0.00%
10/15/15	07/01/40	123,663	69,168	1.000%	692	17	0	123,663	100.00%		0.00%	1.00%	0.00%
10/15/15	07/01/40	969,823	542,449	1.000%	5,424	18	0	969,823	100.00%		0.02%	1.00%	0.00%
04/21/16	05/01/37	4,152,000	2,144,030	1.985%	42,559	19	0	4,152,000	100.00%		0.07%	1.98%	0.00%
06/14/17	11/01/36	5,937,613	3,013,874	2.027%	61,091	21	0	5,937,613	100.00%		0.10%	2.03%	0.00%
06/30/26	07/01/46	3,220,300	3,084,526	1.743%	53,763	41	0	3,220,300	100.00%		0.10%	1.74%	0.00%
06/30/26	07/01/46	7,701,806	7,263,321	1.743%	126,600	42	0	7,701,806	100.00%		0.24%	1.74%	0.00%
06/30/26	07/01/56	1,602,753	1,548,426	1.000%	15,484	44	0	1,602,753	100.00%		0.05%	1.00%	0.00%
09/30/26	10/01/56	2,462,153	2,409,169	1.000%	24,092	50	0	2,462,153	100.00%		0.08%	1.00%	0.00%
09/30/26	10/01/46	1,115,015	1,077,100	1.000%	10,771	51	0	1,115,015	100.00%		0.04%	1.00%	0.00%
09/30/26	10/01/46	3,962,140	3,827,413	1.000%	38,274	52	0	3,962,140	100.00%		0.12%	1.00%	0.00%
09/30/26	10/01/56	2,939,158	2,875,910	1.000%	28,759	53	0	2,939,158	100.00%		0.09%	1.00%	0.00%
03/31/27	04/01/47	7,326,000	7,281,203	1.000%	72,812	54	0	7,326,000	100.00%		0.24%	1.00%	0.00%
03/31/27	04/01/47	7,370,000	7,286,673	1.000%	72,867	55	0	7,370,000	100.00%		0.24%	1.00%	0.00%
		$3,096,454,356	**$3,067,912,741**		**$138,520,519**		**$58,568,126**	**$3,037,886,230**			**100.00%**		**4.710%**

Notes to Debt Schedule

(1) Re-issuance 12/21/12 from Parent at a coupon rate of 4.30% for 30 years
(2) New unsecured borrowing at a coupon rate of 4.30% for 30 years
(3) Issuances costs included make whole premium of $10M
(4) Issuances costs included make whole premium of $7.2M
(5) Refinanced June 2019 at a lower rate for the remaining term of the bond
(6) Refinanced Dec 2019 at a lower rate for the remaining term of the bond
(8) Hanover & Collier 1.274% first 2009 - 2014 and 2.547% starting Oct 2014
(9) Mount Pleasant Water System Extension 1.559% first 2011 - 2016 and 2.69% starting March 2016
(10) Rock Run WTP 2.414% first 2011 - 2016 and 3.117% starting Dec 2017
(11) Silver Spring Clearwell 2.376% first 2012 - 2016 and 3.098% starting Jan 2017
(12) Wallaceton Municipal Authority 1.00% for 30 years starting March 2012
(13) Pittsburgh Meter Improvements 1.799% first 2012 - 2017 and 2.81% starting April 2017
(14) Pittsburgh Meter Improvement Project Phase II 1.559% first 60 months and 2.69% starting May 2016
(15) Southwest PA Pipeline Exts Phase II - Interest 1.591% first 5 years - 2.196% starting April 2018
(17) Paint Twp #1 - Interest rate is 1% for the remaining life of the Bond
(18) Paint Twp #2 - Interest rate is 1% for the remaining life of the Bond
(19) Fairview Water Main Extension - Interest rate is 1.356% for the first 5 years, 1.985% June 2022 for remaining 5 years
(21) Washington County Main Extension Project - Interest rate is 1.439% until Oct 2021 - 2.027% for the remaining term
(22) Unsecured borrowing at a coupon rate of 2.80% for 10 years
(23) Unsecured borrowing at a coupon rate of 3.45% for 30 years
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(25) Unsecured borrowing at a coupon rate of 3.25% for 30 years
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(31) Unsecured borrowing at a coupon rate of 5.06% for 15 years
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(36) Unsecured borrowing at a coupon rate of 5.45% for 30 years
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(38) New unsecured borrowing at a coupon rate of 5.70% for 30 years
(39) New unsecured borrowing at a coupon rate of 5.65% for 10 years
(40) New unsecured borrowing at a coupon rate of 6.15% for 30 years
(41) new Pennvest Loan - Old Steubenville Pike and Campbell Rd Waterline Extension - 1.74%
(42) new Pennvest Loan - Avella Rd (Sr50) Waterline Extension - 1.74%
(43) new Pennvest Loan - Exeter WW Collection System I & I Repair - 1.00%
(44) new Pennvest Loan - Pittsburgh LSLR Phase 1-29th Ward and Mt Oliver - 1.00%
(46) New unsecured borrowing at a coupon rate of 5.65% for 10 years
(47) New unsecured borrowing at a coupon rate of 6.15% for 30 years
(48) New unsecured borrowing at a coupon rate of 5.75% for 10 years
(49) New unsecured borrowing at a coupon rate of 6.30% for 30 years
(50) new Pennvest Loan - Pittsburgh LSLR Phase 2-Homestead Borough - 1.00%
(51) new Pennvest Loan - Summit Point PFAS/Mn Treatment Improvements - 1.00%
(52) new Pennvest Loan - New Castle LSLR Phase 1 - 1.00%
(53) new Pennvest Loan - Coatesville LSLR Phase 1 - 1.00%
(54) new Pennvest Loan - Marshwood Dam Rehabilitation - 1.00%
(55) new Pennvest Loan - Maple Lake Dam Rehabilitation - 1.00%

PENNSYLVANIA AMERICAN WATER COMPANY
SCHEDULE OF PREFERRED STOCK AT JUNE 30, 2025 through JUNE 30, 2027

SERIES	DATE OF ISSUE	DATE OF MATURITY	AVG TERM (YRS) (1) (3)	SHARES ISSUED	SHARES OUTSTANDING	PRINCIPAL AMOUNT ISSUED	AMOUNT OUTSTANDING	EXPENSE	NET PROCEEDS	SINKING REQUIR.	ANNUAL DIVIDEND	PERCENT TO TOTAL	EFFECTIVE COST RATE (2)	WEIGHTED COST RATE
9.75%	23-Apr-71	---	19.5	3,000	1,780	300,000	178,000	5,473	294,527	0	17,355	39.42%	9.96%	3.93%
9.35%	23-Apr-71	---	22.5	4,250	2,735	425,000	273,500	7,275	417,725	0	25,572	60.58%	9.54%	5.78%
				7,250	4,515	725,000	451,500	12,748	712,252	0	42,927	100.00%		9.71%

Notes:

(1) Determined by taking into account the effect of the annual sinking fund requirements which are met by the retirement of stock which reduce the term of each issue.
(2) The effective cost for each issue is the yield to maturity using as inputs the average term of issue, stated dividend rate, and net proceeds ratio.

(3) Series without sinking fund requirements are outstanding in perpetuity. For those series, the effective cost rate is the stated dividend rate divided by the net proceeds ratio.

PENNSYLVANIA AMERICAN WATER
Common Stock Stock as of June 30, 2027

Designation of Kind and Class (a)	Par Value Per Share (b)	Number of Shares Authorized (c)	Amount Authorized (d)	Number of Shares Issued & Outstanding (e)	Amount Outstanding (f)
Common Stock	5.50	10,000,000	$55,000,000	3,910,343	$21,506,887

VOLUME 19

PENNSYLVANIA-AMERICAN WATER COMPANY

2025 GENERAL BASE RATE CASE
R-2025-3057983 (WATER)
R-2025-3058051 (WASTEWATER)

DIRECT TESTIMONY AND EXHIBIT OF
JOHN POPIOLEK

STATEMENT NO. 14

PAWC STATEMENT NO. 14

DIRECT TESTIMONY

OF

JOHN POPIOLEK, FSA, EA

WITH REGARD TO
PENNSYLVANIA-AMERICAN WATER COMPANY'S RECOVERY OF PENSION AND OPEB EXPENSE

DOCKET NOS.
R-2025-3057983 (WATER)
R-2025-3058051 (WASTEWATER)

DATE: NOVEMBER 14, 2025

PENNSYLVANIA-AMERICAN WATER COMPANY

DIRECT TESTIMONY OF JOHN POPIOLEK

Introduction

Q. Please state your name and business address.

A. My name is John Popiolek. My business address is Willis Towers Watson ("WTW"), 1900 Market Street Floor 8, Philadelphia, Pennsylvania 19103.

Q. On whose behalf are you testifying in this proceeding?

A. I am filing testimony on behalf of Pennsylvania-American Water Company (the "Company" or "PAWC").

Q. By whom are you employed and in what position?

A. I am employed by WTW as a retirement plan actuary and I am a Director in WTW's Retirement line of business.

Q. Please describe your educational background.

A. I attended Cornell University, where I received a Bachelor of Arts degree majoring in Physics.

Q. Please describe your professional experience.

A. I have 38 years of experience consulting with organizations on the valuation and financing of their pension programs.

Q. Are you a member of any professional organizations?

A. Yes. I am a Fellow of the Society of Actuaries, member of the American Academy of Actuaries, and an Enrolled Actuary under the Employee Retirement Income Security Act of 1974 ("ERISA").

Q. What experience do you have working with pension and postretirement welfare plans sponsored by regulated utilities?

A. I have broad experience working with pension plan sponsors in the healthcare, transportation, and utility industries to help address the funding, compliance, and administrative challenges involved in managing their pension plans. I have worked with utility clients related to pension plan de-risking, collective bargaining support, multiemployer plan strategy, executive pension plan funding, and retirement plan design. I serve as a national resource on multiemployer plan funding issues, consulting with clients on multiemployer plan exit and financial strategy. Since 2018, I have served on the Retirement Plans Experience Committee of the Society of Actuaries, developing the next generation of mortality assumptions for U.S. actuaries.

Q. Have you previously submitted testimony before the Pennsylvania Public Utility Commission (the "Commission" or "PUC")?

A. Yes, I testified on behalf of the Company in its 2022 base rate proceeding at Docket Nos. R-2022-3031672 and R-2022-3031673.

Q. What is the purpose of your testimony?

A. The purpose of my testimony is to present projections developed by WTW of the forecast of pension cost and postretirement welfare plan income for the American Water Pension Plan and the American Water Postretirement Welfare Plan and, in addition, PAWC's share of these expenses. These projections are included with the Company's initial filing in response to FR III.14. These projections are the basis for the Company's calculation of its pension and other post-employment benefits ("OPEB") expense claim in this case in accordance with Financial Account Standards Board Accounting Standards Codification Topic 715 or "ASC 715" (formerly Statement of Financial Accounting Standards 87).

Company witness Lori O'Malley addresses the Company's pension and OPEB expense claim in PAWC Statement No. 6. I will also explain why WTW's forecast should serve as the basis for the Company's calculation of its pension and OPEB expense claims based on accrual accounting.

PENSION COST AND POSTRETIREMENT WELFARE PLAN INCOME

Q. Please provide an overview of how American Water's pension and OPEB plans are funded.

A. In order for companies to be able to make tax-qualified pension payments to retirees, companies must establish a pension trust and fund the plan prior to the time such retiree payments are to occur. Annual pension plan funding amounts are determined by the plan sponsor but are subject to the minimum required contribution requirements of the ERISA and the maximum deductible limits based on Internal Revenue Service ("IRS") rules. The minimum and maximum deductible funding requirements must comply with IRS requirements regarding the assumptions and methods used, which differ from those used for cost accounting (where assumptions must represent the plan sponsor's best estimate of future experience). The minimum required contribution is calculated as the value of benefits earned in a plan year plus an amortization of the plan's shortfall, generally over 15 years. The goal of these requirements is to ensure that assets in the plan are available to fund retiree benefit payments from the plan when due and to encourage organizations to fund their pension obligations over a reasonable period. Additionally, the IRS imposes penalties and other limitations for less well-funded pension plans and the Pension Benefit Guarantee Corporation ("PBGC") requires participant notices for missed contributions and additional reporting for such plans. As a result, companies have significant flexibility in determining the amount of cash they fund each year, subject to the IRS and ERISA imposed

requirements described above, but which are otherwise determined by their internal objectives regarding plan funding.

In addition to pensions, many employers provide other retiree benefits such as for medical costs and life insurance, and the accounting rules for OPEBs are similar to those of pensions. However, ERISA minimum contributions and PBGC reporting requirements do not apply to OPEB plans, so companies that pre-fund OPEBs (including most regulated utility companies) do so on a basis that meets other objectives, such as annually funding the service cost (i.e., the value of benefits earned by participants in the current year), so that assets accumulate over the same period that benefits are earned.

Q. How did WTW develop its projections that are the basis of the Company's pension and OPEB expense claims in this case?

A. Under generally accepted accounting principles in the US ("GAAP"), companies are required to reflect the cost of providing pension benefits to employees on their income statement during the time that those employees provide service to the company. Costs are determined annually based on an actuarial valuation of a plan's participant population, its assets held for investment, and the provisions of the pension plan. Because of the long-term nature of the pension promise to employees, companies must make assumptions about future economic and demographic conditions. These assumptions are revised over time as actual experience and projections of future conditions result in revisions to the company's projected pension benefit obligation. Because of the long-term nature of the obligation, companies are not required to reflect the effect of assumption changes or plan changes in earnings as they occur. Those gains and losses and prior service costs are amortized over future periods. WTW prepares such studies for the Company on an annual basis. We understand that the Company's claim for OPEB expense in this proceeding is based on the

results of WTW's 2025 actuarial valuation of the pension and OPEB plans, which will be updated when the 2026 actuarial valuations become available.

Q. Q. Does PAWC use an accrual or cash contribution methodology to record pension and OPEB expenses for ratemaking purposes?

A. It has been PAWC's practice since its 2017 rate case to record pension and OPEB expense on an accrual basis for ratemaking purposes, instead of using a cash contribution method, to smooth out volatile cash contributions that can vary based on funding requirements and the year's cash flow. *See Pa. P.U.C. v. Penn.-Am. Water Co.*, Docket No. R-2017-259-5853. As such, the Company's pension and OPEB claims in this case are based on the 2025 actuarial reports I discussed above that determine the amount of pension and OPEB expense (or income) PAWC will record on its books in accordance with ASC 715. GAAP pension expense is meant to accrue the pension cost of an employee over the period in which the employee provides service to the company with the objective of attributing the cost of the program to each year of the employee's service. Cash contribution requirements for pension plans are determined under ERISA and related IRS rules, which provide limits on the minimum required contribution and maximum tax-deductible contribution. Actual plan sponsor contributions can be any amount within these limits. The ERISA cash contribution rules were developed with the primary objective of ensuring that pension plan assets are available to fund retiree benefit payments when due. Given the differences in objectives between these methods, the GAAP pension expense is a preferred method for attributing costs to individual years.

Q. Is the Company's approach to calculating its pension and OPEB expense in this case consistent with its proposal in its 2023 base rate case at Docket Nos. R-2023-3043189 and R-2023-3043190?

A. Yes.

Q. Are you familiar with the Commission's decision in that case with respect to the Company's pension and OPEB expense?

A. Yes. The Commission adopted a proposal to adjust the Company's claimed pension and OPEB expense by utilizing the Company's three-year historic average of pension and OPEB ASC 715 accruals instead of the forward-looking projections developed by WTW.

Q. Is the use of a three-year average instead of actuarial projections appropriate to determine a rate allowance for pension and OPEB expense?

A. No. The use of historic information does not inform how future pension and OPEB costs (or income) will be recorded because economic and demographic variables change each year, which makes each annual actuarial report unique and independent of prior year projections. As I discuss in further detail below, the use of historical averages instead of actuarial projections also fails to recognize known changes in future amortization components that will occur. Please also refer to the testimony of Company witness Dr. Christina Chard, PAWC Statement No. 2, in which Dr. Chard describes the variance between the authorized amount for pension and OPEB expense in the Company's prior rate case and the actual pension and OPEB expense recorded by the Company.

Q. Are pension and OPEB costs determined on an accrual basis difficult to predict with certainty?

A. Yes. Pension and OPEB costs calculated in accordance with GAAP (i.e., ASC 715) can fluctuate from year to year because of changes in economic or demographic variables used

to determine those costs. Actuaries, including WTW, must make reasonable assumptions to supply the values for those variables, including interest rates, salary increases, inflation, and the performance of the investment markets. In addition, demographic assumptions related to the composition of the population that will receive retirement benefits, the behavior of members of that population (e.g., decisions about when to retire) and the life expectancy of the recipients of retirement benefits all impact the assumptions and variables of the calculation.

Among the primary economic factors that drive fluctuations in retirement costs are: (1) variations between the returns that are projected on the investments made to fund current and future retirement costs and returns actually achieved on those investments; and (2) variations between assumed discount rates and actual discount rates during the period for which costs are being projected. If investment returns and discount rates are higher than expected, retirement cost obligations measured at year-end decrease (compared to the prior year-end) and current-year costs generally decrease as compared to the prior year. If investment returns and discount rates are lower than expected, retirement cost obligations measured at year-end increase, and current-year costs generally increase as compared to the prior period.

Although demographic assumptions have exhibited less year-to-year volatility than investment returns and discount rates, there have been demographic factors that produced material variations in retirement costs. For example, in 2014, the Society of Actuaries' Retirement Plans Experience Committee released a report that showed a population-wide increase in life expectancy, causing many actuarial experts to reassess their populations and reconsider previous assumptions. Longer life expectancy means that retirement

benefits will be paid for a longer period of time in the future, and therefore the current costs to fund those future benefits increased.

Q. Why does use of a three-year average of historic actual pension and OPEB expense fail in aligning base year costs with known changes in actual costs?

A. Pension accounting under GAAP requires that changes in the plan provisions for pension and OPEB plans be recognized through pension and OPEB costs over the average future working lifetime of the affected population. This is referred to as a "Net Prior Service Cost" or "Net Prior Service Credit." Such Net Prior Service Cost (or Credit) amortizations are included in pension and OPEB costs until fully amortized. This can introduce wholly predictable changes in cost from one year to the next as such amortization bases expire. The chart below summarizes the portion of net periodic pension and postretirement benefit cost allocated to PAWC based on Net Prior Service Cost Amortization Payments as of January 1, 2024, and shows how expiring amortizations impact PAWC's annual costs:

	Active Pension Plan		OPEB Plan	
PAWC Allocation	Net Prior Service Cost Amortization Payment	Increase/ (Decrease) in Pension Expense from Prior Year	Net Prior Service Cost/(Credit) Amortization Payment	Increase/ (Decrease) in OPEB Expense from Prior Year
Fiscal Year			**Total**	
2024	496,247		(7,245,612)	
2025	467,582	(28,665)	(7,282,705)	(37,094)
2026	302,779	(164,804)	(6,041,054)	1,241,652
2027	(1,398)	(304,177)	(3,839,665)	2,201,388
2028	(1,398)	-	(3,839,665)	-
2029	(1,398)	-	670,358	4,510,023
2030	(1,398)	-	121,106	(549,252)
2031	(1,130)	268	121,106	-
2032	-		121,106	-
2024 PA allocation%	17.29%		23.44%	
2025+ PA allocation %	16.34%		23.56%	

This shows that the net periodic pension cost amortization payment allocated to PAWC is expected to reduce pension expense by $164,804 in FY2026 compared to the prior year and further reduce pension expense by $304,177 in FY2027.

For the OPEB plan, where PAWC has been able to effectively manage program costs through the collective bargaining process, the effects are larger and extend over a longer period. The total amortization of net prior service cost shown is made up of five separate amortization bases first recognized between 8/1/2016 and 12/31/2022. OPEB expense allocated to PAWC is expected to increase $1,241,652 in FY2026 compared to the prior year and further increase $2,201,388 in FY2027 as these prior service cost amortizations expire.

The three-year average of historic actual pension and OPEB expense methodology, if maintained, would not recognize these known and significant changes in cost until many years after their effects and result in a significant mismatch in the timing of costs and recovery.

Q. Which methodology is most appropriate for ratemaking purposes?

A. The Company's use of actual expense is most appropriate because it recognizes known and significant changes in cost and avoids a significant mismatch in the timing of costs and recovery. This is consistent with Dr. Chard's testimony, which shows the methodology proposed in the Company's prior case – the same methodology the Company is proposing in this case – was more closely aligned with actual experience than the three-year average methodology.

Conclusion

Q. Does this conclude your direct testimony at this time?

A. Yes, it does.

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

PENNSYLVANIA PUBLIC UTILITY COMMISSION	:	
v.	:	**DOCKET NOS. R-2025-3057983 (WATER)** **R-2025-3058051 (WASTEWATER)**
PENNSYLVANIA-AMERICAN WATER COMPANY	:	

VERIFICATION

I, **John Popiolek**, hereby state that the facts set forth in the pre-marked Statement No. 14 and accompanying exhibits, if any, are true and correct to the best of my knowledge, information, and belief. I understand that this verification is made subject to the provisions and penalties of 18 Pa.C.S. § 4904 (relating to unsworn falsification to authorities).

Date: November 14, 2025

John Popiolek