PENNSYLVANIA AMERICAN WATER

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VIA eFiling

December 2, 2025

Matthew L. Homsher, Secretary
Commonwealth of Pennsylvania
Pennsylvania Public Utility Commission
Commonwealth Keystone Building, 2nd Floor
400 North Street
Harrisburg, PA 17120

Re: Pennsylvania Public Utility Commission v. Pennsylvania-American Water Company
Docket Nos. R-2023-3043189 (Water) and R-2023-3043190 (Wastewater)

Dear Secretary Homsher:

In the Opinion and Order (the "Order") of the above-referenced proceeding entered on July 22, 2024, the Pennsylvania Public Utility Commission ("PUC" or "Commission") directed Pennsylvania-American Water Company (the "Company"), at Ordering Paragraph 17, to file updates to PAWC Exhibit 3-A, pages 26, 97, 146, 179, and 218 which should also include actual plant additions and retirements for the 12 months ending June 30, 2024.

Enclosed please find updates to PAWC Exhibit 3-A, pages 26, 97, and 218. The Company will not be providing updates to PAWC Exhibit 3-A pages 146 and 179 as those pages related to acquisitions that the PUC excluded from the Company's rate base claim in the above-referenced proceeding (see pages 38-39 of the Order). As also directed at Ordering Paragraph 17, the Company is providing the Bureaus of Technical Utility Services and Investigation and Enforcement with copies of the updates. Additionally, consistent with the Commission's directive on page 57 of the Order, the Company is also providing copies of the updates to the Office of Consumer Advocate.

Should you have any questions concerning this filing, please contact me.

Sincerely,

Erin K. Fure

Enclosures

cc: Certificate of Service
Bureau of Technical Utility Services

Pennsylvania American Water
Total Aggregate Gross Plant Additions

	Estimated Jul23-Jun25 Additions	Actual Jul23-Jun25 Additions	Difference Additions
Water Operations	$1,291,969,770	$1,277,549,415	($14,420,355)
Wastewater SSS General Operations	$90,191,743	$103,607,651	$13,415,908
Wastewater CSS Operations	137,776,837	152,037,524	14,260,687
Total Wastewater Operations	$227,968,580	$255,645,175	$27,676,595
Total Water & Wastewater Operations	$1,519,938,350	$1,533,194,590	$13,256,240

Pennsylvania-American Water Company - Water Operations

Estimated vs Actual

Summary of Detailed Plant Accounts

LINE NO.	ACCT. NO.	ACCOUNT TITLE	AMOUNT 6/30/2023	ESTIMATED ADDITIONS	ESTIMATED ACQUISITION	ESTIMATED RETIREMENTS	ESTIMATED BOOK COST 6/30/2025	ACTUAL ADDITIONS	ACTUAL ACQUISITIONS	ACTUAL RETIREMENTS	ACTUAL BOOK COST 6/30/2025	VARIANCE BOOK COST 6/30/2025
1	301.00	Organization	$766,405	$0		$0	$766,405	$0	$0	$0	$766,405	$0
2	302.00	Franchises & Consents	2,404,599	0		0	2,404,599	0	0	0	2,404,599	0
3	303.00	Miscellaneous Intangible Plant	15,572	2,671,364		45,360	2,641,576	0	0	0	15,572	(2,626,004)
4		Total Intangible Plant	$3,186,576	$2,671,364	$0	$45,360	$5,812,580	$0	$0	$0	$3,186,576	($2,626,004)
5	303.20	Land & Land Rights	$14,895,784	$0		$0	$14,895,784	$4,937,183	776,559	$46	$20,609,481	$5,713,697
6		Total Land & Land Rights	$14,895,784	$0	$0	$0	$14,895,784	$4,937,183	$776,559	$46	$20,609,481	$5,713,697
7	303.14	Water Rights - Hibernia	$1,942,823	$0		$0	$1,942,823	$0	$0	$0	$1,942,823	$0
8	303.35	Waste Handling and Treatment Land	7,704,484	0		0	7,704,484	0	0	0	7,704,484	0
9	303.99	Comprehensive Planning Studies	11,052,834	1,641,142		0	12,693,976	208,112	83,817	0	11,344,764	(1,349,212)
10	304.15	Other Water Source Structures	95,740,075	70,064,097		10,874,530	154,929,642	29,226,615	40,805	1,591,629	123,415,865	(31,513,776)
11	304.20	Power and Pumping Structures	99,749,611	0		0	99,749,611	49,146,875	978,387	1,233,486	148,641,387	48,891,776
12	304.30	Purification Buildings	341,412,320	0		0	341,412,320	64,330,922	2,343,665	3,093,598	404,993,309	63,580,989
13	304.36	Waste Handling Struct. & Improv.	11,777,004	0		0	11,777,004	0	0	0	11,777,004	0
14	304.61	Office Buildings	47,851,444	247,704		47,783	48,051,365	1,433,575	0	17,473	49,267,547	1,216,182
15	304.62	Stores, Shop and Garage Buildings	64,145,021	0		0	64,145,021	323,769	979,680	291,155	65,157,315	1,012,293
16	304.63	Miscellaneous Structures and Improvements	21,922,598	5,564,005		1,070,676	26,415,927	24,751,863	0	1,059,778	45,614,682	19,198,755
17	305.00	Collecting and Impounding Reservoirs	135,474,936	78,690,792		15,716,160	198,449,569	22,278,817	0	2,449,797	155,303,956	(43,145,613)
18	306.00	Lake, River and Other Intakes	17,350,909	1,690,951		327,643	18,714,217	504,020	0	(10,982)	17,865,912	(848,306)
19	307.00	Wells and Springs	11,984,294	4,624,786		263,687	16,345,393	216,950	1,029,694	117,199	13,113,738	(3,231,655)
20	310.00	Other Power Production Equipment	19,053,151	8,223,814		1,264,340	26,012,625	7,978,415	183,668	63,776	27,151,458	1,138,833
21	311.00	Pumping Equipment	98,108,981	38,958,406		5,861,893	131,205,494	20,115,058	586,457	3,037,826	115,772,671	(15,432,823)
22	320.00	Purification System	331,734,676	137,078,020		24,879,926	443,932,770	74,187,943	1,942,146	3,499,976	404,364,789	(39,567,982)
23	320.30	Granular Activated Carbon	12,431,720	2,062,095		395,531	14,098,284	11,584,914	0	278,024	23,738,610	9,640,325
24	320.37	Waste Handling and Treatment Equipment	15,839,221	0		0	15,839,221	1,942,811	0	3,192,056	14,589,976	(1,249,245)
25	330.00	Distribution Reservoirs and Standpipes	209,217,894	61,749,057		6,193,006	264,773,945	19,443,075	2,402,210	759,663	230,303,516	(34,470,429)
26	331.00	Mains and Accessories	3,355,224,094	576,765,485		97,718,916	3,834,270,662	556,976,827	9,946,100	46,816,488	3,875,330,533	41,059,871
27	333.00	Services	705,318,212	92,757,930		11,762,292	786,313,849	127,788,741	957,591	10,512,770	823,551,774	37,237,924
28	334.00	Meters	223,217,608	63,925,541		10,920,235	276,222,914	78,648,427	2,093,248	25,922,617	278,036,666	1,813,752
29	335.00	Fire Hydrants	141,592,696	25,902,255		4,167,833	163,327,117	29,071,145	466,021	1,504,035	169,625,826	6,298,709
30	340.00	Office Furniture and Equipment	21,960,885	10,840,858		2,485,318	30,316,424	12,045,858	203,137	3,508,080	30,701,800	385,376
31	340.31	Computer Software	82,171,613	29,974,953		27,470,393	84,676,173	46,465,785	0	34,511,980	94,125,418	9,449,245
32	341.00	Transportation Equipment	78,268,335	29,184,670		5,628,037	101,824,968	26,202,689	833,527	3,521,875	101,782,675	(42,293)
33	342.00	Stores Equipment	469,790	0		0	469,790	778	0	0	470,568	778
34	343.00	Tools and Work Equipment	43,247,015	10,767,832		201,865	53,812,982	32,257,477	116,356	295,362	75,325,486	21,512,504
35	344.00	Laboratory Equipment	2,262,021	0		136,032	2,125,989	406,358	31,114	152,481	2,547,013	421,024
36	345.00	Power Operated Equipment	2,122,807	150,000		30,092	2,242,714	808,038	104,221	13,953	3,021,112	778,398
37	346.00	Communication Equipment	14,843,318	8,075,279		368,995	22,549,601	7,902,058	305,670	451,842	22,599,203	49,602
38	347.00	Miscellaneous Equipment	28,263,695	16,395,016		224,925	44,433,786	(68,053)	28,300	55,548	28,168,394	(16,265,392)
39	348.00	Other Tangible Equipment	795,578	13,963,718		0	14,759,296	(3)	0	0	795,575	(13,963,721)
40		Total Tangible Plant	$6,254,251,663	$1,289,298,406	$0	$228,010,109	$7,315,539,960	$1,246,179,858	$25,655,815	$147,941,487	$7,378,145,849	$62,605,889
41		Total Utility Plant In Service	$6,272,334,023	$1,291,969,770	$0	$228,055,469	$7,336,248,324	$1,251,117,041	$26,432,374	$147,941,533	$7,401,941,906	$65,693,582

Pennsylvania-American Water Company - Wastewater SSS General Operations

Estimated vs Actual

Summary of Detailed Plant Accounts

LINE NO.	ACCT. NO.	ACCOUNT TITLE	AMOUNT 6/30/2023	ADDITIONS	RETIREMENTS	ESTIMATED BOOK COST 6/30/2025	ACTUAL ADDITIONS	ACTUAL ACQUISITIONS	ACTUAL RETIREMENTS	ACTUAL BOOK COST 6/30/2025	VARIANCE BOOK COST 6/30/2025
1	352.00	Franchises & Consents	$221,140	$0	$0	$221,140	$0	0	$0	$221,140	$0
2	353.00	Land & Land Rights	15,034,808	0	0	15,034,808	137	956,322	0	$15,991,266	956,458
3		Total Intangible Plant	$15,255,948	$0	$0	$15,255,948	$137	$956,322	$0	$16,212,406	$956,458
4	354.20	Structures And Improvements - Collection	$8,981,081	$1,356,417	$197,510	$10,139,988	$3,607,526	0	$69,942	$12,518,665	2,378,677
5	354.30	Structures And Improvements - SPP	24,476,334	0	0	24,476,334	6,686,118	367,794	245,044	$31,285,202	6,808,868
6	354.40	Structures And Improvements - TDP	279,404,971	4,299,032	531,329	283,172,673	16,001,077	3,663,034	1,143,642	$297,925,440	14,752,766
7	354.70	Structures And Improvements - General	4,934,435	1,398,405	213,442	6,119,398	3,361,756	0	56,163	$8,240,028	2,120,630
8	355.00	Power Generation Equipment	6,013,489	1,686,056	302,147	7,397,397	1,193,117	0	73,374	$7,133,232	(264,166)
9	360.10	Collection Sewers - Force Mains	54,333,332	5,891,047	899,817	59,324,562	1,602,799	2,823,677	801,818	$57,957,990	(1,366,572)
10	361.10	Collection Sewers - Gravity Mains	244,629,963	13,823,069	1,931,758	256,521,274	19,673,320	4,111,261	1,625,180	$266,789,364	10,268,090
11	361.20	Manholes	46,191,914	2,384,560	293,742	48,282,731	4,723,621	156,977	247,864	$50,824,648	2,541,917
12	363.00	Services	60,663,633	4,252,376	510,915	64,405,094	6,667,098	290,213	415,718	$67,205,226	2,800,132
13	364.00	Flow Measuring Devices	662,476	0	0	662,476	65,771	0	0	$728,246	65,771
14	365.00	Flow Measuring Installations	272,564	0	0	272,564	0	0	0	$272,564	0
15	370.00	Receiving Wells	675,841	0	0	675,841	0	0	0	$675,841	0
16	371.00	Pumping Equipment	17,249,718	6,527,285	838,762	22,938,241	2,121,172	926,227	232,133	$20,064,984	(2,873,257)
17	380.00	Treatment Equipment	135,952,510	40,107,782	2,809,441	173,250,851	17,786,114	533,623	720,434	$153,551,813	(19,699,038)
18	381.00	Plant Sewers	6,608,602	0	0	6,608,602	48,074	0	1,880	$6,654,796	46,194
19	382.00	Outfall Sewer Lines	603,465	2,100,000	181,386	2,522,079	33,315	0	9,784	$626,996	(1,895,083)
20	389.10	Other Plant And Miscellaneous Equipment - Intangibles	2,477,450	1,383,327	90,693	3,770,083	181,611	0	0	$2,659,061	(1,111,022)
21	390.00	Office Furniture And Equipment	852,187	25,050	0	877,237	380,848	9,556	0	$1,242,590	365,354
22	390.20	Computers & Peripheral	0	45,090	0	45,090	2,226,692	0	245,731	$1,980,961	1,935,871
23	391.00	Transportation Equipment	3,747,275	395,376	69,784	4,072,868	989,569	0	0	$4,736,844	663,976
24	392.00	Stores Equipment	107,351	0	0	107,351	0	0	0	$107,351	0
25	393.00	Tools, Shop And Garage Equipment	1,217,562	351,665	0	1,569,227	331,528	7,973	7,133	$1,549,930	(19,297)
26	394.00	Laboratory Equipment	705,530	11,344	132,752	584,121	237,478	42,162	105,660	$879,511	295,389
27	395.00	Power Operated Equipment	571,397	1,182,136	136,740	1,616,793	(134,297)	0	0	$437,100	(1,179,693)
28	396.00	Communication Equipment	3,257,338	1,592,651	529,615	4,320,374	1,524,521	10,210	537,521	$4,254,549	(65,825)
29	397.00	Miscellaneous Equipment	1,887,921	1,379,076	6,270	3,260,727	399,655	0	4,162	$2,283,414	(977,313)
30	398.00	Other Tangible Plant	14,232	0	0	14,232	0	0	0	$14,232	0
31		Total Tangible Plant	$906,492,568	$90,191,743	$9,676,104	$987,008,207	$89,708,484	$12,942,708	$6,543,182	$1,002,600,579	$15,592,371
32		Total Utility Plant In Service	$921,748,516	$90,191,743	$9,676,104	$1,002,264,155	$89,708,621	$13,899,030	$6,543,182	$1,018,812,985	$16,548,829

Pennsylvania-American Water Company - Wastewater CSS Operations

Estimated vs Actual

Summary of Detailed Plant Accounts

LINE NO.	ACCT. NO.	ACCOUNT TITLE	AMOUNT 6/30/2023	ADDITIONS	RETIREMENTS	ESTIMATED BOOK COST 6/30/2025	ACTUAL ADDITIONS	ACTUAL RETIREMENTS	ACTUAL BOOK COST 6/30/2025	VARIANCE BOOK COST 6/30/2025
1	352.00	Franchises & Consents	$0	$0	$0	$0	$0	$0	$0	$0
2	353.00	Land & Land Rights	4,463,355	0	0	4,463,355	613,393	0	5,076,748	613,393
3		Total Intangible Plant	$4,463,355	$0	$0	$4,463,355	$613,393	$0	$5,076,748	$613,393
4	354.20	Structures And Improvements - Collection	$16,346,670	$1,630,982	$209,863	$17,767,789	$35,816,118	$27,734	$52,135,054	$34,367,265
5	354.30	Structures And Improvements - SPP	20,987,891	77,654	9,906	21,055,638	5,126,319	270,037	25,844,173	4,788,535
6	354.40	Structures And Improvements - TDP	117,121,745	25,797,766	1,491,449	141,428,062	11,265,297	284,805	128,102,238	(13,325,824)
7	355.00	Power Generation Equipment	908,631	4,341,944	15,468	5,235,107	2,289,043	228	3,197,446	(2,037,660)
8	360.10	Collection Sewers - Force Mains	9,576,689	17,350,184	2,037,158	24,889,714	8,171,545	86,758	17,661,476	(7,228,239)
9	361.10	Collection Sewers - Gravity Mains	391,547,733	40,574,761	4,707,193	427,415,300	54,154,275	6,158,619	439,543,388	12,128,088
10	361.20	Manholes	38,889,416	23,472,460	3,035,007	59,326,869	12,191,859	5,465,530	45,615,744	(13,711,124)
11	363.00	Services	14,254,769	5,608,579	653,810	19,209,538	5,102,837	154,070	19,203,536	(6,002)
12	364.00	Flow Measuring Devices	2,099,194	0	0	2,099,194	508,737	0	2,607,930	508,737
13	371.00	Pumping Equipment	14,926,205	3,538,354	423,128	18,041,430	3,302,152	286,469	17,941,888	(99,542)
14	380.00	Treatment Equipment	78,524,654	11,966,500	1,592,452	88,898,702	5,520,453	353,608	83,691,500	(5,207,203)
15	381.00	Plant Sewers	1,576,345	0	0	1,576,345	0	0	1,576,345	0
16	382.00	Outfall Sewer Lines	189,250	0	0	189,250	310,154	0	499,404	310,154
17	389.10	Other Plant And Miscellaneous Equipment - Intangibles	10,740,054	0	0	10,740,054	73,496	0	10,813,551	73,496
18	390.00	Office Furniture And Equipment	2,551,002	796,252	0	3,347,254	934,649	7,577	3,478,074	130,820
19	390.20	Computers & Peripheral	0	0	0	0	716,798	0	716,798	716,798
20	391.00	Transportation Equipment	7,930,532	633,973	72,341	8,492,165	3,069,849	462,299	10,538,082	2,045,918
21	392.00	Stores Equipment	106,844	0	0	106,844	69,465	0	176,309	69,465
22	393.00	Tools, Shop And Garage Equipment	3,612,057	1,238,380	0	4,850,437	2,843,754	0	6,455,811	1,605,374
23	394.00	Laboratory Equipment	1,323,997	77,654	0	1,401,650	(811,176)	61,264	451,557	(950,094)
24	395.00	Power Operated Equipment	1,797,120	0	0	1,797,120	400,286	0	2,197,406	400,286
25	396.00	Communication Equipment	2,220,985	136,556	0	2,357,541	187,145	0	2,408,130	50,589
26	397.00	Miscellaneous Equipment	2,634,594	534,839	0	3,169,434	181,077	0	2,815,671	(353,763)
27		Total Tangible Plant	$739,866,378	$137,776,837	$14,247,776	$863,395,439	$151,424,131	$13,618,998	$877,671,512	$14,276,073
28		Total Utility Plant In Service	$744,329,733	$137,776,837	$14,247,776	$867,858,794	$152,037,524	$13,618,998	$882,748,260	$14,889,466

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

PENNSYLVANIA PUBLIC UTILITY COMMISSION	:	**DOCKET NOS.:**	**R-2023-3043189 (Water)**
	:		**R-2023-3043190 (Wastewater)**
v.	:		
PENNSYLVANIA-AMERICAN WATER COMPANY	:		
	:		

CERTIFICATE OF SERVICE

I hereby certify and affirm that I have this day served a true and correct copy of **Pennsylvania-American Water Company's Updates to PAWC Exhibit 3-A,** on the following persons, in the manner specified below, in accordance with the requirements of 52 Pa. Code Section 1.54:

VIA ELECTRONIC MAIL

Melanie Joy El Atieh
David T. Evrard
Andrew J. Zerby
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Counsel for
Pennsylvania-American Water Company

Dated: December 2, 2025