PENNSYLVANIA AMERICAN WATER

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VIA eFiling

January 15, 2026

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 response to the Opinion and Order entered on July 22, 2024 (the "Order), at Ordering Paragraph 17, in the above-referenced proceeding, Pennsylvania-American Water Company (the "Company") filed updates to PAWC Exhibit 3-A on December 2, 2025.

At the request of the Bureau of Technical Utility Services, the Company has broken out the data for the total aggregate plant additions for its water and wastewater operations by each twelve-month period consisting of July 2023-June 2024 and July 2024-June 2025.

Please note that the Company acquired the Butler Area Sewer Authority ("BASA") on October 29, 2024, and in each of these twelve-month periods, only BASA wastewater additions are included not the acquisition purchase price.

In compliance with the Order at Ordering Paragraph 17, the Company is serving the Bureaus of Technical Utility Services and Investigation and Enforcement with copies of this data. Additionally, consistent with the Commission's directive on page 57 of the Order, the Company is also providing the data 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

July 2023 - June 2025	Estimated Additions	Actual 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
BASA Wastewater Operations *	-	2,126,601	2,126,601
Wastewater CSS Operations	137,776,837	152,037,524	14,260,687
Total Wastewater Operations	$227,968,580	$257,771,776	$29,803,196
Total Water & Wastewater Operations	$1,519,938,350	$1,535,321,191	$15,382,841

July 2023 - June 2024	Estimated Additions	Actual Additions	Difference Additions
Water Operations	$615,681,581	$656,950,968	$41,269,387
Wastewater SSS General Operations	$43,782,754	$42,381,900	($1,400,854)
BASA Wastewater Operations *	-	-	-
Wastewater CSS Operations	81,489,995	85,825,697	4,335,702
Total Wastewater Operations	$125,272,749	$128,207,597	$2,934,848
Total Water & Wastewater Operations	$740,954,330	$785,158,565	$44,204,235

July 2024 - June 2025	Estimated Additions	Actual Additions	Difference Additions
Water Operations	$676,288,188	$620,598,446	($55,689,742)
Wastewater SSS General Operations	$46,408,989	$61,225,752	$14,816,763
BASA Wastewater Operations *	-	2,126,601	2,126,601
Wastewater CSS Operations	56,286,842	66,211,827	9,924,985
Total Wastewater Operations	$102,695,831	$129,564,180	$26,868,349
Total Water & Wastewater Operations	$778,984,019	$750,162,626	($28,821,393)

* The BASA Wastewater purchase price of $228m is not included above. Only BASA Wastewater Additions are included.

Pennsylvania-American Water Company - Water Operations

Jul 2023 - Jun 2024 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 6/30/2024	ACTUAL ADDITIONS	ACTUAL ACQUISITION	ACTUAL RETIREMENTS	ACTUAL BOOK COST 6/30/2024	VARIANCE BOOK COST 6/30/2024
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	721,546		8,949	728,170	0	0	0	15,572	(712,597)
4		Total Intangible Plant	$3,186,576	$721,546	$0	$8,949	$3,899,174	$0	$0	$0	$3,186,576	($712,597)
5	303.20	Land & Land Rights	$14,895,784	$0		$0	$14,895,784	149,913	0	$46	$15,045,651	$149,867
6		Total Land & Land Rights	$14,895,784	$0	$0	$0	$14,895,784	$149,913	$0	$46	$15,045,651	$149,867
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	785,586		0	11,838,420	82,673	0	0	11,135,507	(702,913)
10	304.15	Other Water Source Structures	95,740,075	30,449,122		4,192,028	121,997,169	19,049,409	0	501,471	114,288,013	(7,709,156)
11	304.20	Power and Pumping Structures	99,749,611	0		0	99,749,611	24,939,757	0	429,557	124,259,811	24,510,200
12	304.30	Purification Buildings	341,412,320	0		0	341,412,320	28,708,136	0	1,311,162	368,809,295	27,396,975
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	97,024		17,554	47,930,914	589,890	0	12,465	48,428,869	497,955
15	304.62	Stores, Shop and Garage Buildings	64,145,021	0		0	64,145,021	(6,777,132)	0	176,801	57,191,088	(6,953,933)
16	304.63	Miscellaneous Structures and Improvements	21,922,598	2,313,101		418,491	23,817,207	7,795,125	0	199,860	29,517,862	5,700,655
17	305.00	Collecting and Impounding Reservoirs	135,474,936	3,579,926		647,688	138,407,175	3,839,738	0	0	139,314,674	907,500
18	306.00	Lake, River and Other Intakes	17,350,909	588,451		106,464	17,832,897	540,680	0	15,815	17,875,775	42,878
19	307.00	Wells and Springs	11,984,294	614,708		111,214	12,487,788	321,311	0	88,160	12,217,445	(270,342)
20	310.00	Other Power Production Equipment	19,053,151	7,329,315		1,084,889	25,297,576	5,299,672	0	0	24,352,823	(944,753)
21	311.00	Pumping Equipment	98,108,981	13,615,923		2,463,422	109,261,483	16,921,477	0	1,298,254	113,732,204	4,470,721
22	320.00	Purification System	331,734,676	62,494,128		11,080,749	383,148,055	35,920,775	0	2,290,622	365,364,829	(17,783,225)
23	320.30	Granular Activated Carbon	12,431,720	922,062		166,821	13,186,961	7,329,437	0	139,558	19,621,599	6,434,638
24	320.37	Waste Handling and Treatment Equipment	15,839,221	0		0	15,839,221	1,105,606	0	1,549,121	15,395,706	(443,514)
25	330.00	Distribution Reservoirs and Standpipes	209,217,894	22,270,147		2,284,731	229,203,311	5,589,599	0	352,604	214,454,889	(14,748,421)
26	331.00	Mains and Accessories	3,355,224,094	327,123,716		56,063,568	3,626,284,242	332,816,692	0	29,966,420	3,658,074,366	31,790,124
27	333.00	Services	705,318,212	46,407,942		6,043,953	745,682,200	54,974,298	0	5,280,290	755,012,219	9,330,019
28	334.00	Meters	223,217,608	33,121,068		5,345,570	250,993,106	45,109,464	0	12,386,556	255,940,516	4,947,410
29	335.00	Fire Hydrants	141,592,696	12,962,887		2,041,116	152,514,466	14,145,101	0	956,589	154,781,208	2,266,741
30	340.00	Office Furniture and Equipment	21,960,885	4,810,963		1,173,476	25,598,372	7,048,862	0	1,544,195	27,465,552	1,867,179
31	340.31	Computer Software	82,171,613	17,325,135		6,603,217	92,893,532	17,249,250	0	22,690,899	76,729,965	(16,163,567)
32	341.00	Transportation Equipment	78,268,335	11,520,440		2,084,303	87,704,473	14,814,182	0	2,979,504	90,103,013	2,398,540
33	342.00	Stores Equipment	469,790	0		0	469,790	0	0	0	469,790	0
34	343.00	Tools and Work Equipment	43,247,015	4,863,376		947	48,109,444	15,379,934	0	29,570	58,597,379	10,487,935
35	344.00	Laboratory Equipment	2,262,021	0		32,722	2,229,299	235,389	0	131,351	2,366,059	136,760
36	345.00	Power Operated Equipment	2,122,807	0		0	2,122,807	2,433	0	0	2,125,240	2,433
37	346.00	Communication Equipment	14,843,318	3,741,814		80,106	18,505,026	3,692,050	0	149,751	18,385,617	(119,410)
38	347.00	Miscellaneous Equipment	28,263,695	8,023,201		37,475	36,249,421	77,250	0	0	28,340,945	(7,908,476)
39	348.00	Other Tangible Equipment	795,578	0		0	795,578	(3)	0	0	795,575	(3)
40		Total Tangible Plant	$6,254,251,663	$614,960,035	$0	$102,080,504	$6,767,131,195	$656,801,055	$0	$84,480,573	$6,826,572,146	$59,440,951
41		Total Utility Plant In Service	$6,272,334,023	$615,681,581	$0	$102,089,453	$6,785,926,153	$656,950,968	$0	$84,480,619	$6,844,804,373	$58,878,221

Pennsylvania-American Water Company - Water Operations

Jul 2024 - Jun 2025 Estimated vs Actual

Summary of Detailed Plant Accounts

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ESTIMATED BOOK COST 6/30/2024	ESTIMATED ADDITIONS	ESTIMATED ACQUISITION	ESTIMATED RETIREMENTS	ESTIMATED BOOK COST 6/30/2025	ACTUAL ADDITIONS	ACTUAL ACQUISITION	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	728,170	1,949,818		36,412	2,641,576	0	0	0	15,572	(2,626,004)
4		Total Intangible Plant	$3,899,174	$1,949,818	$0	$36,412	$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	4,787,270	776,559	$0	$20,609,481	$5,713,697
6		Total Land & Land Rights	$14,895,784	$0	$0	$0	$14,895,784	$4,787,270	$776,559	$0	$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	11,838,420	855,555		0	12,693,976	125,440	83,817	0	11,344,764	(1,349,212)
10	304.15	Other Water Source Structures	121,997,169	39,614,975		6,682,502	154,929,642	10,177,206	40,805	1,090,159	123,415,865	(31,513,776)
11	304.20	Power and Pumping Structures	99,749,611	0		0	99,749,611	24,207,118	978,387	803,929	148,641,387	48,891,776
12	304.30	Purification Buildings	341,412,320	0		0	341,412,320	35,622,786	2,343,665	1,782,437	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	47,930,914	150,680		30,229	48,051,365	843,686	0	5,008	49,267,547	1,216,182
15	304.62	Stores, Shop and Garage Buildings	64,145,021	0		0	64,145,021	7,100,901	979,680	114,354	65,157,315	1,012,293
16	304.63	Miscellaneous Structures and Improvements	23,817,207	3,250,904		652,185	26,415,927	16,956,738	0	859,918	45,614,682	19,198,755
17	305.00	Collecting and Impounding Reservoirs	138,407,175	75,110,866		15,068,472	198,449,569	18,439,079	0	2,449,797	155,303,956	(43,145,613)
18	306.00	Lake, River and Other Intakes	17,832,897	1,102,500		221,180	18,714,217	(36,660)	0	(26,797)	17,865,912	(848,306)
19	307.00	Wells and Springs	12,487,788	4,010,078		152,473	16,345,393	(104,362)	1,029,694	29,040	13,113,738	(3,231,655)
20	310.00	Other Power Production Equipment	25,297,576	894,500		179,451	26,012,625	2,678,743	183,668	63,776	27,151,458	1,138,833
21	311.00	Pumping Equipment	109,261,483	25,342,483		3,398,471	131,205,494	3,193,582	586,457	1,739,572	115,772,671	(15,432,823)
22	320.00	Purification System	383,148,055	74,583,893		13,799,177	443,932,770	38,267,167	1,942,146	1,209,355	404,364,789	(39,567,982)
23	320.30	Granular Activated Carbon	13,186,961	1,140,033		228,709	14,098,284	4,255,477	0	138,466	23,738,610	9,640,325
24	320.37	Waste Handling and Treatment Equipment	15,839,221	0		0	15,839,221	837,205	0	1,642,935	14,589,976	(1,249,245)
25	330.00	Distribution Reservoirs and Standpipes	229,203,311	39,478,910		3,908,275	264,773,945	13,853,476	2,402,210	407,059	230,303,516	(34,470,429)
26	331.00	Mains and Accessories	3,626,284,242	249,641,769		41,655,348	3,834,270,662	224,160,135	9,946,100	16,850,068	3,875,330,533	41,059,871
27	333.00	Services	745,682,200	46,349,988		5,718,338	786,313,849	72,814,443	957,591	5,232,480	823,551,774	37,237,924
28	334.00	Meters	250,993,106	30,804,473		5,574,665	276,222,914	33,538,963	2,093,248	13,536,062	278,036,666	1,813,752
29	335.00	Fire Hydrants	152,514,466	12,939,368		2,126,717	163,327,117	14,926,044	466,021	547,447	169,625,826	6,298,709
30	340.00	Office Furniture and Equipment	25,598,372	6,029,894		1,311,842	30,316,424	4,996,996	203,137	1,963,885	30,701,800	385,376
31	340.31	Computer Software	92,893,532	12,649,818		20,867,176	84,676,173	29,216,535	0	11,821,081	94,125,418	9,449,245
32	341.00	Transportation Equipment	87,704,473	17,664,230		3,543,734	101,824,968	11,388,507	833,527	542,372	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	48,109,444	5,904,456		200,918	53,812,982	16,877,543	116,356	265,792	75,325,486	21,512,504
35	344.00	Laboratory Equipment	2,229,299	0		103,310	2,125,989	170,969	31,114	21,129	2,547,013	421,024
36	345.00	Power Operated Equipment	2,122,807	150,000		30,092	2,242,714	805,604	104,221	13,953	3,021,112	778,398
37	346.00	Communication Equipment	18,505,026	4,333,464		288,890	22,549,601	4,210,008	305,670	302,091	22,599,203	49,602
38	347.00	Miscellaneous Equipment	36,249,421	8,371,815		187,450	44,433,786	(145,303)	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	0	0	0	795,575	(13,963,721)
40		Total Tangible Plant	$6,767,131,195	$674,338,370	$0	$125,929,605	$7,315,539,960	$589,378,802	$25,655,815	$63,460,914	$7,378,145,849	$62,605,889
41		Total Utility Plant In Service	$6,785,926,153	$676,288,188	$0	$125,966,017	$7,336,248,324	$594,166,072	$26,432,374	$63,460,914	$7,401,941,906	$65,693,582

Pennsylvania-American Water Company - Wastewater SSS General Operations

Jul 2023 - Jun 2024 Estimated vs Actual

Summary of Detailed Plant Accounts

LINE NO.	ACCT. NO.	ACCOUNT TITLE	AMOUNT 6/30/2023	ADDITIONS	RETIREMENTS	ESTIMATED BOOK COST 6/30/2024	ACTUAL ADDITIONS	ACTUAL ACQUISITIONS	ACTUAL RETIREMENTS	ACTUAL BOOK COST 6/30/2024	VARIANCE BOOK COST 6/30/2024
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	126	0	0	15,034,934	126
3		Total Intangible Plant	$15,255,948	$0	$0	$15,255,948	$126	$0	$0	$15,256,073	$126
4	354.20	Structures And Improvements - Collection	$8,981,081	$664,337	$119,051	$9,526,366	$2,459,455	0	$59,509	$11,381,028	1,854,662
5	354.30	Structures And Improvements - SPP	24,476,334	0	0	24,476,334	(64,404)	0	63,809	24,348,122	(128,212)
6	354.40	Structures And Improvements - TDP	279,404,971	667,770	119,667	279,953,074	12,005,930	0	284,545	291,126,355	11,173,281
7	354.70	Structures And Improvements - General	4,934,435	834,028	149,461	5,619,001	704,047	0	52,623	5,585,858	(33,144)
8	355.00	Power Generation Equipment	6,013,489	1,686,056	302,147	7,397,397	5,998	0	20,766	5,998,720	(1,398,677)
9	360.10	Collection Sewers - Force Mains	54,333,332	3,893,524	684,258	57,542,598	2,897,899	0	350,725	56,880,506	(662,092)
10	361.10	Collection Sewers - Gravity Mains	244,629,963	5,918,996	1,046,813	249,502,146	5,416,233	0	555,940	249,490,256	(11,890)
11	361.20	Manholes	46,191,914	1,309,474	193,412	47,307,976	669,800	0	18,427	46,843,287	(464,689)
12	363.00	Services	60,663,633	2,715,651	390,177	62,989,107	1,379,878	0	124,701	61,918,810	(1,070,298)
13	364.00	Flow Measuring Devices	662,476	0	0	662,476	0	0	0	662,476	0
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	1,500,493	268,894	18,481,318	1,373,314	0	151,052	18,471,980	(9,338)
17	380.00	Treatment Equipment	135,952,510	21,552,749	847,634	156,657,625	11,507,411	0	495,208	146,964,713	(9,692,912)
18	381.00	Plant Sewers	6,608,602	0	0	6,608,602	32,517	0	1,880	6,639,238	30,637
19	382.00	Outfall Sewer Lines	603,465	0	0	603,465	33,315	0	9,784	626,996	23,531
20	389.10	Other Plant And Miscellaneous Equipment - Intangibles	2,477,450	153,183	0	2,630,633	305,163	0	0	2,782,613	151,980
21	390.00	Office Furniture And Equipment	852,187	25,050	0	877,237	77,308	0	0	929,495	52,258
22	390.20	Computers & Peripheral	0	45,090	0	45,090	576,658	0	0	576,658	531,568
23	391.00	Transportation Equipment	3,747,275	379,135	67,942	4,058,468	599,312	0	0	4,346,587	288,119
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	225,798	0	1,443,360	113,185	0	0	1,330,747	(112,613)
26	394.00	Laboratory Equipment	705,530	7,284	26,822	685,992	122,583	0	59,761	768,352	82,361
27	395.00	Power Operated Equipment	571,397	41,399	7,419	605,377	474,173	0	0	1,045,570	440,193
28	396.00	Communication Equipment	3,257,338	1,514,598	7,652	4,764,284	1,155,801	0	481,244	3,931,896	(832,388)
29	397.00	Miscellaneous Equipment	1,887,921	648,139	0	2,536,060	536,197	0	0	2,424,119	(111,942)
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	$43,782,754	$4,231,348	$946,043,974	$42,381,774	$0	$2,729,973	$946,144,369	$100,395
32		Total Utility Plant In Service	$921,748,516	$43,782,754	$4,231,348	$961,299,922	$42,381,900	$0	$2,729,973	$961,400,442	$100,521

Pennsylvania-American Water Company - Wastewater SSS General Operations

Jul 2024 - Jun 2025 Estimated vs Actual

Summary of Detailed Plant Accounts

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ESTIMATED BOOK COST 6/30/2024	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	11	956,322	0	15,991,266	956,458
3		Total Intangible Plant	$15,255,948	$0	$0	$15,255,948	$11	$956,322	$0	$16,212,406	$956,458
4	354.20	Structures And Improvements - Collection	$9,526,366	$692,081	$78,459	$10,139,988	$1,148,071	0	$10,433	$12,518,665	2,378,677
5	354.30	Structures And Improvements - SPP	24,476,334	0	0	24,476,334	6,750,522	367,794	181,235	31,285,202	6,808,868
6	354.40	Structures And Improvements - TDP	279,953,074	3,631,262	411,663	283,172,673	3,995,147	3,663,034	859,097	297,925,440	14,752,766
7	354.70	Structures And Improvements - General	5,619,001	564,378	63,981	6,119,398	2,657,709	0	3,539	8,240,028	2,120,630
8	355.00	Power Generation Equipment	7,397,397	0	0	7,397,397	1,187,120	0	52,608	7,133,232	(264,166)
9	360.10	Collection Sewers - Force Mains	57,542,598	1,997,523	215,559	59,324,562	(1,295,100)	2,823,677	451,094	57,957,990	(1,366,572)
10	361.10	Collection Sewers - Gravity Mains	249,502,146	7,904,074	884,945	256,521,274	14,257,087	4,111,261	1,069,240	266,789,364	10,268,090
11	361.20	Manholes	47,307,976	1,075,086	100,330	48,282,731	4,053,821	156,977	229,437	50,824,648	2,541,917
12	363.00	Services	62,989,107	1,536,725	120,738	64,405,094	5,287,220	290,213	291,017	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	18,481,318	5,026,791	569,869	22,938,241	747,858	926,227	81,081	20,064,984	(2,873,257)
17	380.00	Treatment Equipment	156,657,625	18,555,033	1,961,807	173,250,851	6,278,704	533,623	225,226	153,551,813	(19,699,038)
18	381.00	Plant Sewers	6,608,602	0	0	6,608,602	15,558	0	0	6,654,796	46,194
19	382.00	Outfall Sewer Lines	603,465	2,100,000	181,386	2,522,079	0	0	0	626,996	(1,895,083)
20	389.10	Other Plant And Miscellaneous Equipment - Intangibles	2,630,633	1,230,144	90,693	3,770,083	(123,552)	0	0	2,659,061	(1,111,022)
21	390.00	Office Furniture And Equipment	877,237	0	0	877,237	303,539	9,556	0	1,242,590	365,354
22	390.20	Computers & Peripheral	45,090	0	0	45,090	1,650,034	0	245,731	1,980,961	1,935,871
23	391.00	Transportation Equipment	4,058,468	16,241	1,841	4,072,868	390,257	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	1,443,360	125,866	0	1,569,227	218,343	7,973	7,133	1,549,930	(19,297)
26	394.00	Laboratory Equipment	685,992	4,060	105,930	584,121	114,895	42,162	45,899	879,511	295,389
27	395.00	Power Operated Equipment	605,377	1,140,737	129,321	1,616,793	(608,470)	0	0	437,100	(1,179,693)
28	396.00	Communication Equipment	4,764,284	78,054	521,963	4,320,374	368,720	10,210	56,277	4,254,549	(65,825)
29	397.00	Miscellaneous Equipment	2,536,060	730,936	6,270	3,260,727	(136,542)	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	$946,043,974	$46,408,989	$5,444,755	$987,008,207	$47,326,711	$12,942,708	$3,813,209	$1,002,600,579	$15,592,371
32		Total Utility Plant In Service	$961,299,922	$46,408,989	$5,444,755	$1,002,264,155	$47,326,722	$13,899,030	$3,813,209	$1,018,812,985	$16,548,829

Pennsylvania-American Water Company - BASA Wastewater General Operations

Estimated vs Actual

Summary of Detailed Plant Accounts

LINE NO.	ACCT. NO.	ACCOUNT TITLE	AMOUNT 6/30/2024	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	0	0	0	0	94,871	76,613	$18,258	18,258
3		Total Intangible Plant	$0	$0	$0	$0	$94,871	$76,613	$18,258	$18,258
4	354.20	Structures And Improvements - Collection	$0	$0	$0	$0	$158,659	$174,855	($16,196)	($16,196)
5	354.30	Structures And Improvements - SPP	0	0	0	0	24,802	11,612	13,190	13,190
6	354.40	Structures And Improvements - TDP	0	0	0	0	138,060	36,191	101,869	101,869
7	354.70	Structures And Improvements - General	0	0	0	0	237,575	0	237,575	237,575
8	355.00	Power Generation Equipment	0	0	0	0	770,479	4,505	765,974	765,974
9	360.10	Collection Sewers - Force Mains	0	0	0	0	227,059	18,862	208,197	208,197
10	361.10	Collection Sewers - Gravity Mains	0	0	0	0	99,173	0	99,173	99,173
11	361.20	Manholes	0	0	0	0	293,666	0	293,666	293,666
12	363.00	Services	0	0	0	0	6,004	76,950	(70,946)	(70,946)
13	364.00	Flow Measuring Devices	0	0	0	0	76,253	727	75,526	75,526
14	365.00	Flow Measuring Installations	0	0	0	0	0	0	0	0
15	370.00	Receiving Wells	0	0	0	0	0	0	0	0
16	371.00	Pumping Equipment	0	0	0	0	0	0	0	0
17	380.00	Treatment Equipment	0	0	0	0	0	0	0	0
18	381.00	Plant Sewers	0	0	0	0	0	0	0	0
19	382.00	Outfall Sewer Lines	0	0	0	0	0	0	0	0
20	389.10	Other Plant And Miscellaneous Equipment - Intangibles	0	0	0	0	0	0	0	0
21	390.00	Office Furniture And Equipment	0	0	0	0	0	0	0	0
22	390.20	Computers & Peripheral	0	0	0	0	0	0	0	0
23	391.00	Transportation Equipment	0	0	0	0	0	0	0	0
24	392.00	Stores Equipment	0	0	0	0	0	0	0	0
25	393.00	Tools, Shop And Garage Equipment	0	0	0	0	0	0	0	0
26	394.00	Laboratory Equipment	0	0	0	0	0	0	0	0
27	395.00	Power Operated Equipment	0	0	0	0	0	0	0	0
28	396.00	Communication Equipment	0	0	0	0	0	0	0	0
29	397.00	Miscellaneous Equipment	0	0	0	0	0	0	0	0
30	398.00	Other Tangible Plant	0	0	0	0	0	0	0	0
31		Total Tangible Plant	$0	$0	$0	$0	$2,031,730	$323,701	$1,708,029	$1,708,029
32		Total Utility Plant In Service	$0	$0	$0	$0	$2,126,601	$400,314	$1,726,287	$1,726,287

Pennsylvania-American Water Company - Wastewater CSS Operations

Jul 2023 - Jun 2024 Estimated vs Actual

Summary of Detailed Plant Accounts

LINE NO.	ACCT. NO.	ACCOUNT TITLE	AMOUNT 6/30/2023	ADDITIONS	RETIREMENTS	ESTIMATED BOOK COST 6/30/2024	ACTUAL ADDITIONS	ACTUAL RETIREMENTS	ACTUAL BOOK COST 6/30/2024	VARIANCE BOOK COST 6/30/2024
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	0	0	4,463,355	0
3		Total Intangible Plant	$4,463,355	$0	$0	$4,463,355	$0	$0	$4,463,355	$0
4	354.20	Structures And Improvements - Collection	$16,346,670	$813,155	$88,613	$17,071,212	$11,412,469	$0	$27,759,139	$10,687,927
5	354.30	Structures And Improvements - SPP	20,987,891	40,901	4,457	21,024,335	2,558,268	125,050	23,421,110	2,396,775
6	354.40	Structures And Improvements - TDP	117,121,745	15,229,148	1,488,689	130,862,205	488,418	241,512	117,368,652	(13,493,554)
7	355.00	Power Generation Equipment	908,631	141,944	15,468	1,035,107	0	0	908,631	(126,476)
8	360.10	Collection Sewers - Force Mains	9,576,689	13,504,107	1,470,140	21,610,656	9,164,860	86,758	18,654,790	(2,955,865)
9	361.10	Collection Sewers - Gravity Mains	391,547,733	30,885,474	3,333,254	419,099,952	41,556,610	3,175,838	429,928,504	10,828,552
10	361.20	Manholes	38,889,416	8,587,016	917,252	46,559,180	5,411,722	2,789,995	41,511,143	(5,048,037)
11	363.00	Services	14,254,769	2,925,224	295,660	16,884,334	1,733,945	28,875	15,959,839	(924,495)
12	364.00	Flow Measuring Devices	2,099,194	0	0	2,099,194	153,124	0	2,252,318	153,124
13	371.00	Pumping Equipment	14,926,205	2,582,801	281,460	17,227,545	2,256,252	217,222	16,965,234	(262,311)
14	380.00	Treatment Equipment	78,524,654	4,624,801	503,986	82,645,469	4,531,971	195,776	82,860,850	215,380
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	330,026	0	519,277	330,026
17	389.10	Other Plant And Miscellaneous Equipment - Intangibles	10,740,054	0	0	10,740,054	19,185	0	10,759,239	19,185
18	390.00	Office Furniture And Equipment	2,551,002	398,392	0	2,949,394	512,325	0	3,063,327	113,933
19	390.20	Computers & Peripheral	0	0	0	0	320,260	0	320,260	320,260
20	391.00	Transportation Equipment	7,930,532	551,148	60,061	8,421,619	2,066,640	202,444	9,794,728	1,373,109
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	799,336	0	4,411,393	2,538,149	0	6,150,206	1,738,813
23	394.00	Laboratory Equipment	1,323,997	40,901	0	1,364,898	178,004	0	1,502,001	137,103
24	395.00	Power Operated Equipment	1,797,120	0	0	1,797,120	314,972	0	2,112,092	314,972
25	396.00	Communication Equipment	2,220,985	89,228	0	2,310,212	44,008	0	2,264,992	(45,220)
26	397.00	Miscellaneous Equipment	2,634,594	276,417	0	2,911,012	165,024	0	2,799,619	(111,393)
27		Total Tangible Plant	$739,866,378	$81,489,995	$8,459,041	$812,897,332	$85,825,697	$7,063,470	$818,628,605	$5,731,274
28		Total Utility Plant In Service	$744,329,733	$81,489,995	$8,459,041	$817,360,687	$85,825,697	$7,063,470	$823,091,960	$5,731,274

Pennsylvania-American Water Company - Wastewater CSS Operations

Jul 2024 - Jun 2025 Estimated vs Actual

Summary of Detailed Plant Accounts

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ESTIMATED BOOK COST 6/30/2024	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	$17,071,212	$817,826	$121,249	$17,767,789	$24,403,649	$27,734	$52,135,054	$34,367,265
5	354.30	Structures And Improvements - SPP	21,024,335	36,752	5,449	21,055,638	2,568,051	144,987	25,844,173	4,788,535
6	354.40	Structures And Improvements - TDP	130,862,205	10,568,617	2,760	141,428,062	10,776,879	43,293	128,102,238	(13,325,824)
7	355.00	Power Generation Equipment	1,035,107	4,200,000	0	5,235,107	2,289,043	228	3,197,446	(2,037,660)
8	360.10	Collection Sewers - Force Mains	21,610,656	3,846,077	567,018	24,889,714	(993,315)	0	17,661,476	(7,228,239)
9	361.10	Collection Sewers - Gravity Mains	419,099,952	9,689,286	1,373,939	427,415,300	12,597,665	2,982,781	439,543,388	12,128,088
10	361.20	Manholes	46,559,180	14,885,444	2,117,755	59,326,869	6,780,136	2,675,535	45,615,744	(13,711,124)
11	363.00	Services	16,884,334	2,683,355	358,151	19,209,538	3,368,891	125,195	19,203,536	(6,002)
12	364.00	Flow Measuring Devices	2,099,194	0	0	2,099,194	355,612	0	2,607,930	508,737
13	371.00	Pumping Equipment	17,227,545	955,553	141,668	18,041,430	1,045,901	69,247	17,941,888	(99,542)
14	380.00	Treatment Equipment	82,645,469	7,341,699	1,088,466	88,898,702	988,482	157,832	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	(19,872)	0	499,404	310,154
17	389.10	Other Plant And Miscellaneous Equipment - Intangibles	10,740,054	0	0	10,740,054	54,311	0	10,813,551	73,496
18	390.00	Office Furniture And Equipment	2,949,394	397,860	0	3,347,254	422,324	7,577	3,478,074	130,820
19	390.20	Computers & Peripheral	0	0	0	0	396,538	0	716,798	716,798
20	391.00	Transportation Equipment	8,421,619	82,825	12,279	8,492,165	1,003,209	259,855	10,538,082	2,045,918
21	392.00	Stores Equipment	106,844	0	0	106,844	0	0	176,309	69,465
22	393.00	Tools, Shop And Garage Equipment	4,411,393	439,044	0	4,850,437	305,605	0	6,455,811	1,605,374
23	394.00	Laboratory Equipment	1,364,898	36,752	0	1,401,650	(989,180)	61,264	451,557	(950,094)
24	395.00	Power Operated Equipment	1,797,120	0	0	1,797,120	85,314	0	2,197,406	400,286
25	396.00	Communication Equipment	2,310,212	47,328	0	2,357,541	143,138	0	2,408,130	50,589
26	397.00	Miscellaneous Equipment	2,911,012	258,422	0	3,169,434	16,052	0	2,815,671	(353,763)
27		Total Tangible Plant	$812,897,332	$56,286,842	$5,788,735	$863,395,439	$65,598,434	$6,555,528	$877,671,512	$14,276,073
28		Total Utility Plant In Service	$817,360,687	$56,286,842	$5,788,735	$867,858,794	$66,211,827	$6,555,528	$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 Response to the Bureau of Technical Utility Services Request Re 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:

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Dated: January 15, 2026