

AQUA PENNSYLVANIA, INC.

Bryn Mawr, Pennsylvania

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS

RELATED TO UTILITY PLANT AT JUNE 30, 2011

GANNETT FLEMING, INC. - VALUATION AND RATE DIVISION

Harrisburg, Pennsylvania

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RESULTS OF STUDY

AQUA PENNSYLVANIA, INC.

DEPRECIATION STUDY

RESULTS OF STUDY

SUMMARY OF RESULTS

The results of the depreciation study are summarized in Table 1, which sets forth the calculated annual depreciation related to Utility Plant in Service, Customers' Advances for Construction, Contributions in Aid of Construction and the annual amortization of net negative salvage. Table 2 presents the experienced salvage and cost of removal associated with regular retirements during the five-year period, 2006-2010.

DETAILED TABULATIONS OF DEPRECIATION CALCULATIONS

The supporting data for the depreciation calculations are presented in account sequence in the section beginning on page 14. 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 2006 through 2010, on pages 173 and 174.

AQUA PENNSYLVANIA, INC.

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AT JUNE 30, 2011

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Depreciable Group	Survivor Curve	Original Cost at June 30, 2011	Book Reserve	Future Accruals	Annual Accrual Amount	Composite Remaining Life	Annual Accrual Rate, Percent
Intangible Plant								
301	Organization	Nondepr.	5,750,726.43					
302	Franchises and Consents	Nondepr.	1,797,470.21					
303	Miscellaneous Intangible Plant	Nondepr.	1,552,576.89					
	Total Intangible Plant		9,100,773.53					
Nondepreciable Plant								
303.11	Water Rights	Nondepr.	1,703,879.22					
303.12	Reservoir Land	Nondepr.	2,810,235.84					
303.13	Other Source of Supply Land	Nondepr.	6,455,412.13					
303.2	Power and Pumping Land	Nondepr.	1,064,985.76					
303.3	Purification Land	Nondepr.	1,286,645.42					
303.4	Transmission and Distribution Land and Rights of Way	Nondepr.	1,155,453.75					
303.5	Distribution Reservoir and Standpipe Land	Nondepr.	1,323,147.51					
303.61	Office Land	Nondepr.	3,128,180.15					
303.62	Stores, Shop and Garage Land	Nondepr.	1,002,954.67					
303.63	Miscellaneous Land	Nondepr.	918,797.63					
	Total Nondepreciable Plant		20,849,692.08					
Depreciable Plant								
304.2	Power and Pumping Structures							
	Major Treatment Plants	100-R2	7,916,497.65	2,806,037	5,110,460	129,056	39.6	1.63
	Other Structures	45-R3	19,735,657.69	6,311,463	13,424,196	449,893	29.8	2.28
	Total Account 304.2		27,652,155.34	9,117,500	18,534,656	578,949		
304.3	Purification Buildings							
	Major Treatment Plants	85-S2.5	137,481,138.73	22,749,001	114,732,134	3,111,989	36.9	2.26
	Other Structures	45-R3	7,317,690.96	1,353,069	5,964,625	195,488	30.5	2.67
	Total Account 304.3		144,798,829.69	24,102,070	120,696,759	3,307,477		
304.61	Office Buildings							
	Offices	60-S1	37,186,535.39	12,261,399	24,925,133	1,195,495	20.8	3.21
	Other Structures	50-R3	161,779.52	10,199	151,580	3,753	40.4	2.32
	Total Account 304.61		37,348,314.91	12,271,598	25,076,713	1,199,248		
304.62	Stores, Shop and Garage Buildings	85-R3	6,016,543.92	3,290,199	4,726,348	206,397	22.9	2.57
304.63	Miscellaneous Structures and Improvements	70-S1	20,798,399.56	3,847,557	16,950,842	762,394	22.2	3.67
305	Collecting and Impounding Reservoirs	120-R1.5	26,457,701.63	5,364,683	21,093,023	497,992	42.4	1.88
306	Lake, River and Other Intakes	100-R2.5	14,929,017.17	3,279,580	11,649,441	434,253	26.8	2.91
307	Wells and Springs	50-R3	40,428,130.90	11,260,699	29,167,430	797,152	36.6	1.97

AQUA PENNSYLVANIA, INC.

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AT JUNE 30, 2011

	Depreciable Group (1)	Survivor Curve (2)	Original Cost at June 30, 2011 (3)	Book Reserve (4)	Future Accruals (5)	Annual Accrual Amount (6)	Composite Remaining Life (7)	Annual Accrual Rate, Percent (8)
310	Depreciable Plant, cont.							
310.4	Other Power Production Equipment	40-R0.5 *	12,268,127.32	934,638	11,333,486	560,769	20.2	4.57
310.7	Oil Engine Pumping Equipment	Square *	9,969.20	9,114	856	856	1.0	8.59
311	Electric Pumping Equipment	36-S2	60,925,473.33	19,834,852	41,090,620	1,992,269	20.6	3.27
320	Purification System							
	Structures	90-R2.5 *	74,817,860.62	18,966,963	55,850,894	1,927,696	29.0	2.58
	Wells and Boosters	45-R3	4,060,428.86	819,838	3,240,588	102,260	31.7	2.52
	<i>Subtotal</i>		<u>78,878,289.48</u>	<u>19,786,801</u>	<u>59,091,482</u>	<u>2,029,956</u>		
	Equipment	45-R2	67,266,447.31	14,613,121	52,653,329	1,818,034	29.0	2.70
	Computers	10-SQ	6,787,983.59	4,266,901	2,521,083	405,015	6.2	5.97
	Painting	10-SQ	176,435.71	176,436	0	0	-	-
	Filter Media	10-S3	2,984,392.20	2,688,752	315,637	90,764	3.5	3.04
	<i>Total Account 320</i>		<u>156,093,548.29</u>	<u>41,512,011</u>	<u>114,581,531</u>	<u>4,343,769</u>		
330	Distribution Reservoirs and Standpipes							
	Tanks	60-R4	57,319,685.96	17,212,819	40,106,868	1,056,715	38.0	1.84
	Tank Painting	10-SQ	21,392,474.81	10,696,790	10,695,684	1,471,041	7.3	6.88
	<i>Total Account 330</i>		<u>78,712,160.77</u>	<u>27,909,609</u>	<u>50,802,552</u>	<u>2,527,756</u>		
331	Mains and Accessories							
	Cast Iron Mains - 4 Inch and Under	90-S1	20,403,857.13	2,531,499	17,872,366	296,620	60.3	1.45
	Cast Iron Mains - 6, 8 and 10 Inch	100-R3	889,377,505.73	76,889,858	812,487,653	10,550,213	77.0	1.19
	Cast Iron Mains - 12 Inch and Over	110-R3	266,524,718.91	33,989,237	232,535,482	2,901,047	80.2	1.09
	Steel Mains	70-R3	6,809,344.56	3,178,485	3,630,859	161,752	22.4	2.38
	Lock Joint Mains	110-R3	6,013,953.08	1,613,927	4,400,029	79,221	55.5	1.32
	Valves	70-R3	29,705,488.94	6,159,664	23,545,828	527,625	44.6	1.78
	Special Construction	65-R3	29,879,986.42	5,408,061	24,471,927	540,918	45.2	1.81
	Cement Wrought Iron Mains	90-R3	347,240.44	212,062	135,180	10,380	13.0	2.99
	Wrought Iron Mains	55-R2	71,036.24	54,935	16,099	2,355	6.8	3.32
	Copper Mains	60-R2.5	514,249.99	176,589	337,662	12,400	27.2	2.41
	Asbestos Cement Mains	90-R4	9,898,721.78	3,021,909	6,876,813	137,515	50.0	1.39
	Galvanized Steel Mains	50-S0	588,610.78	185,837	402,777	17,225	23.4	2.93
	Plastic	75-R2.5	11,309,128.38	2,259,871	9,049,259	190,556	47.5	1.68
	Main Cleaning & Lining	50-L4	85,818,682.91	13,845,876	71,972,807	1,859,455	38.7	2.17
	<i>Total Account 331</i>		<u>1,357,262,525.29</u>	<u>149,527,802</u>	<u>1,207,734,741</u>	<u>17,287,282</u>		
333	Services	70-R3	237,654,518.34	41,263,771	196,390,749	4,094,180	48.0	1.72
334	Meters							
	Remote	17-S1.5	86,996,216.83	46,473,232	40,522,986	5,051,636	8.0	5.81
	ERTS	15-S1.5	33,305,834.62	15,084,541	18,221,293	2,373,393	7.7	7.13
	<i>Total Account 334</i>		<u>120,302,051.45</u>	<u>61,557,773</u>	<u>58,744,279</u>	<u>7,425,029</u>		

AQUA PENNSYLVANIA, INC.

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AT JUNE 30, 2011

Depreciable Group (1)	Survivor Curve (2)	Original Cost at June 30, 2011 (3)	Book Reserve (4)	Future Accruals (5)	Annual Accrual Amount (6)	Composite Remaining Life (7)	Annual Accrual Rate, Percent (8)
Depreciable Plant, cont.							
335 Fire Hydrants	60-R3	49,528,262.19	8,318,633	41,209,630	1,047,545	39.3	2.12
340 Office Furniture and Equipment							
Furniture	20-SQ	6,922,441.13	2,399,153	4,523,289	254,774	17.8	**
Mechanical Equipment	10-SQ	3,223,989.70	1,407,752	1,816,239	455,006	4.0	**
Computers	5-SQ	39,467,642.64	20,726,522	18,741,120	8,138,075	2.3	**
Total Account 340		49,614,073.47	24,533,427	25,080,648	8,847,855		
341 Transportation Equipment							
Vehicles	7.5-S1.5	12,248,360.51	6,241,875	6,006,488	1,568,272	3.8	12.80
Other	20-SQ	1,246,326.25	408,457	837,871	49,248	17.0	**
Total Account 341		13,494,686.76	6,650,332	6,844,359	1,617,520		
342 Stores Equipment	20-SQ	460,173.88	115,127	345,046	18,322	18.8	**
343.1 Shop Equipment	25-SQ	1,198,086.35	383,150	814,937	43,636	18.7	**
343.2 Tools and Work Equipment - General Equipment	20-SQ	10,412,378.92	4,186,738	6,225,644	490,829	12.7	**
344 Laboratory Equipment							
Conventional	37-R2.5	1,365,340.56	599,750	765,593	36,109	21.2	2.64
Electronic	20-R2.5	2,900,803.79	1,737,224	1,163,583	103,901	11.2	3.58
Total Account 344		4,266,144.35	2,336,974	1,929,176	140,010		
346 Communication Equipment							
Communication Equipment	15-SQ	3,726,303.81	1,789,975	1,936,328	251,095	7.7	**
SCADA	10-SQ	2,154,664.64	711,625	1,443,040	227,854	6.3	**
Total Account 346		5,880,968.45	2,501,600	3,379,368	478,949		
347 Miscellaneous Equipment	25-SQ	2,252,016.98	583,251	1,668,767	92,491	18.0	**
348 Other Tangible Plant	25-SQ	20,707.55	3,318	17,389	848	20.5	**
Total Depreciable Plant		2,480,784,966.01	464,696,006	2,016,088,990	58,793,777		
TOTAL UTILITY PLANT IN SERVICE		2,510,735,431.62	464,696,006	2,016,088,990	58,793,777		
CUSTOMERS' ADVANCES FOR CONSTRUCTION							
331 Mains and Accessories							
Cast Iron Mains - 6, 8 and 10 Inch	100-R3	34,405,343.76	8,004,572	26,400,772	323,683	81.6	0.94
Cast Iron Mains - 12 Inch and Over	110-R3	305,322.19	50,494	254,828	2,807	90.8	0.92
Total Account 331		34,710,665.95	8,055,066	26,655,600	326,490		
333 Services	70-R3	1,577,397.81	18,975	1,558,422	27,072	57.6	1.72
335 Fire Hydrants	60-R3	1,868,702.81	20,510	1,848,192	37,839	48.8	2.02
TOTAL CUSTOMERS' ADVANCES FOR CONSTRUCTION		38,156,766.57	8,094,551	30,062,214	391,401		

AQUA PENNSYLVANIA, INC.

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AT JUNE 30, 2011

Depreciable Group (1)	Survivor Curve (2)	Original Cost at June 30, 2011 (3)	Book Reserve (4)	Future Accruals (5)	Annual Accrual Amount (6)	Composite Remaining Life (7)	Annual Accrual Rate, Percent (8)
CONTRIBUTIONS IN AID OF CONSTRUCTION							
Nondepreciable Plant							
303.2	Nondepr.	3,605.04					
303.4	Nondepr.	4,505.75					
303.5	Nondepr.	8,199.00					
Total Nondepreciable Plant		16,309.79					
Depreciable Plant							
304.2	45-R3	357,319.57	176,682	180,638	8,830	20.5	2.47
304.3	85-S2.5 *	77,762.76	12,137	65,626	1,213	54.1	1.56
307	50-R3	519,556.88	503,203	16,353	534	30.6	0.10
311	36-S2	197,275.89	146,281	50,994	4,102	12.4	2.08
320	45-R2	27,693.81	21,535	6,159	292	21.1	1.05
330	60-R4	913,626.76	578,426	335,200	8,593	39.0	0.94
Mains and Accessories							
331	90-S1	68,121.61	9,305	58,817	1,115	52.8	1.64
	100-R3	75,211,263.22	10,135,968	65,075,297	919,224	70.8	1.22
	110-R3	2,775,887.09	327,220	2,448,667	29,722	82.4	1.07
	70-R3	69,562.69	10,803	58,760	1,157	50.8	1.66
	90-R4	3,767,278.11	999,106	2,768,171	53,403	51.8	1.42
	75-R2.5	341,777.72	58,214	283,564	5,698	49.8	1.67
	Total Account 331	82,233,890.44	11,540,616	70,693,276	1,010,319		
333	70-R3	2,152,203.04	587,402	1,564,805	36,125	43.3	1.68
334	22-L2 *	74,473.95	74,474	0	0	-	-
335	60-R3	2,211,328.87	734,892	1,476,439	45,540	32.4	2.06
Total Depreciable Plant		88,765,131.97	14,375,648	74,389,490	1,115,548		
TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION		88,781,441.76	14,375,648	74,389,490	1,115,548		
Amortization of Net Salvage							
TOTAL UTILITY PLANT		2,383,797,223.29	442,225,807	1,911,637,286	64,058,746		

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

** Accruals calculated for each asset by the Company's property record system using the amortization period set forth in Column 2.

AQUA PENNSYLVANIA, INC.

TABLE 2. AMORTIZATION OF EXPERIENCED NET SALVAGE

Account (1)	2006		2007		2008		2009		2010		Net Salvage (12)*	Salvage Accrual (13)=(12)/5
	Gross Salvage (2)	Cost of Removal (3)	Gross Salvage (4)	Cost of Removal (5)	Gross Salvage (6)	Cost of Removal (7)	Gross Salvage (8)	Cost of Removal (9)	Gross Salvage (10)	Cost of Removal (11)		
304.20						687.21		457,982.16		72,644.04	(73,341.25)	(14,668)
304.30						75,230.85					(633,213.01)	(106,643)
304.63						(151,786.54)					151,786.54	30,357
305.00								(1,681.78)		26,540.00	(24,858.22)	(4,972)
307.00						50,442.09		185,761.91		37,316.95	(273,520.96)	(54,704)
310.40			52,964.98			47,803.85		(46,821.73)			51,982.86	10,397
311.00						(7,797.23)		1,161,446.91			(1,153,649.66)	(230,730)
320.00						49,766.43		1,079,642.38			(1,150,326.70)	(230,065)
330.00								270,268.70		20,717.89	(270,294.33)	(54,059)
331.00		3,613,702.77		3,930,762.32		4,933,446.89		1,332,091.70		375,146.42	(14,185,150.10)	(2,837,030)
333.00		2,515,616.67		2,923,263.15		3,208,325.33		4,806,458.90		759,201.11	(14,313,865.16)	(2,862,773)
334.02		4,576.68		381.86		(30,176.28)		25,046.95		23,314.53	153,899.83	30,780
335.00		935,691.15		827,840.40	130,283.12	1,377,262.01		(279,243.38)	16,970.90	77,960.40	(2,939,510.58)	(587,902)
340.10						(732,370.30)		889.53			731,480.77	146,296
340.30						(11,675.59)					11,675.59	2,335
341.10								31,910.13			(31,910.13)	(6,382)
341.20						(559.21)					559.21	72
343.10								(7,876.29)			7,876.29	1,575
343.20						(6,679.58)					6,679.58	1,336
344.00						(80.15)					80.15	16
347.00										25,772.30	(25,772.30)	(5,154)
TOTAL	0.00	7,069,587.27	52,964.98	7,682,247.73	130,283.12	8,803,049.78	16,970.90	9,116,076.10	29,791.54	1,418,639.27	(33,859,591.61)	(6,771,916)

* Column (12) equals the summation of Columns (2) through (11).

DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

AQUA PENNSYLVANIA, INC.

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST		PCT OF COL 4 TOTAL (6)
			AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	
1882	29,189	15,872	13,317	13,317	0.0
1883	297	206	91	13,408	0.0
1884	34,048	21,198	12,850	26,258	0.0
1885	15,226	14,653	573	26,831	0.0
1886	84,536	55,258	29,278	56,109	0.0
1887	71,276	49,858	21,418	77,527	0.0
1888	9,466	6,568	2,898	80,425	0.0
1889	8,658	5,691	2,967	83,392	0.0
1890	4,972	3,350	1,622	85,014	0.0
1891	15,417	12,556	2,861	87,875	0.0
1892	32,279	18,975	13,304	101,179	0.0
1893	17,600	14,448	3,152	104,331	0.0
1894	22,040	13,452	8,588	112,919	0.0
1895	23,760	15,135	8,625	121,544	0.0
1896	169,567	70,808	98,759	220,303	0.0
1897	22,058	13,854	8,204	228,507	0.0
1898	53,013	32,054	20,959	249,466	0.0
1899	233,395	128,938	104,457	353,923	0.0
1900	74,004	40,891	33,113	387,036	0.0
1901	13,920	8,728	5,192	392,228	0.0
1902	59,575	31,423	28,152	420,380	0.0
1903	72,597	45,567	27,030	447,410	0.0
1904	198,254	119,475	78,779	526,189	0.0
1905	231,797	125,863	105,934	632,123	0.0
1906	146,119	82,009	64,110	696,233	0.0
1907	217,410	130,471	86,939	783,172	0.0
1908	156,736	85,687	71,049	854,221	0.0
1909	651,803	374,584	277,219	1,131,440	0.1
1910	117,241	108,248	8,993	1,140,433	0.1
1911	20,454	11,401	9,053	1,149,486	0.1
1912	115,908	59,761	56,147	1,205,633	0.1
1913	85,438	43,956	41,482	1,247,115	0.1
1914	16,187	8,698	7,489	1,254,604	0.1
1915	107,964	59,704	48,260	1,302,864	0.1
1916	85,533	53,163	32,370	1,335,234	0.1
1917	548	432	116	1,335,350	0.1
1918	244,871	116,204	128,667	1,464,017	0.1
1919	59,051	30,340	28,711	1,492,728	0.1
1920	423,607	199,246	224,361	1,717,089	0.1
1921	150,421	77,350	73,071	1,790,160	0.1
1922	325,853	169,018	156,835	1,946,995	0.1

AQUA PENNSYLVANIA, INC.

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST		PCT OF COL 4 TOTAL (6)
			AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	
1923	1,152,045	475,874	676,171	2,623,166	0.1
1924	1,190,833	612,802	578,031	3,201,197	0.2
1925	855,398	435,020	420,378	3,621,575	0.2
1926	1,513,150	796,537	716,613	4,338,188	0.2
1927	667,201	391,299	275,902	4,614,090	0.2
1928	457,469	230,419	227,050	4,841,140	0.3
1929	371,214	170,574	200,640	5,041,780	0.3
1930	280,961	139,672	141,289	5,183,069	0.3
1931	341,560	164,147	177,413	5,360,482	0.3
1932	1,929,546	686,360	1,243,186	6,603,668	0.3
1933	142,766	63,033	79,733	6,683,401	0.3
1934	201,047	84,363	116,684	6,800,085	0.4
1935	451,249	204,285	246,964	7,047,049	0.4
1936	167,942	84,793	83,149	7,130,198	0.4
1937	268,340	129,295	139,045	7,269,243	0.4
1938	187,563	97,719	89,844	7,359,087	0.4
1939	297,438	149,054	148,384	7,507,471	0.4
1940	661,513	287,854	373,659	7,881,130	0.4
1941	322,593	150,817	171,776	8,052,906	0.4
1942	403,044	170,390	232,654	8,285,560	0.4
1943	1,151,362	398,453	752,909	9,038,469	0.5
1944	160,966	80,142	80,824	9,119,293	0.5
1945	540,466	233,169	307,297	9,426,590	0.5
1946	196,570	105,794	90,776	9,517,366	0.5
1947	1,323,534	615,564	707,970	10,225,336	0.5
1948	2,275,494	1,083,299	1,192,195	11,417,531	0.6
1949	1,102,318	472,833	629,485	12,047,016	0.6
1950	2,292,955	1,037,958	1,254,997	13,302,013	0.7
1951	2,065,174	1,001,033	1,064,141	14,366,154	0.8
1952	1,777,183	752,877	1,024,306	15,390,460	0.8
1953	6,645,967	2,981,795	3,664,172	19,054,632	1.0
1954	4,216,207	1,760,675	2,455,532	21,510,164	1.1
1955	4,754,412	1,948,269	2,806,143	24,316,307	1.3
1956	4,645,980	2,007,898	2,638,082	26,954,389	1.4
1957	8,946,782	2,558,751	6,388,031	33,342,420	1.7
1958	4,815,225	1,709,163	3,106,062	36,448,482	1.9
1959	4,501,526	1,650,134	2,851,392	39,299,874	2.1
1960	3,809,601	1,396,201	2,413,400	41,713,274	2.2
1961	4,067,721	1,785,794	2,281,927	43,995,201	2.3
1962	4,739,258	1,763,722	2,975,536	46,970,737	2.5
1963	3,491,124	1,493,278	1,997,846	48,968,583	2.6

AQUA PENNSYLVANIA, INC.

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST		PCT OF
			AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
1964	7,564,597	2,755,287	4,809,310	53,777,893	2.8
1965	5,134,465	1,871,057	3,263,408	57,041,301	3.0
1966	7,834,152	2,630,304	5,203,848	62,245,149	3.3
1967	4,891,233	1,652,151	3,239,082	65,484,231	3.4
1968	3,905,195	1,472,077	2,433,118	67,917,349	3.6
1969	5,067,130	1,946,673	3,120,457	71,037,806	3.7
1970	4,299,886	1,516,624	2,783,262	73,821,068	3.9
1971	6,383,401	2,143,252	4,240,149	78,061,217	4.1
1972	12,317,734	5,438,677	6,879,057	84,940,274	4.4
1973	10,191,077	3,784,902	6,406,175	91,346,449	4.8
1974	15,075,340	4,461,099	10,614,241	101,960,690	5.3
1975	10,846,594	3,445,773	7,400,821	109,361,511	5.7
1976	8,914,193	4,023,055	4,891,138	114,252,649	6.0
1977	6,459,257	2,088,857	4,370,400	118,623,049	6.2
1978	8,815,679	2,896,888	5,918,791	124,541,840	6.5
1979	11,504,449	3,410,423	8,094,026	132,635,866	6.9
1980	10,531,980	3,591,178	6,940,802	139,576,668	7.3
1981	7,964,852	2,385,590	5,579,262	145,155,930	7.6
1982	6,317,470	1,907,416	4,410,054	149,565,984	7.8
1983	6,424,091	1,954,803	4,469,288	154,035,272	8.1
1984	14,426,460	4,746,359	9,680,101	163,715,373	8.6
1985	19,007,055	5,033,289	13,973,766	177,689,139	9.3
1986	21,627,358	9,176,211	12,451,147	190,140,286	9.9
1987	18,970,081	6,914,202	12,055,879	202,196,165	10.6
1988	28,066,572	10,321,706	17,744,866	219,941,031	11.5
1989	28,212,725	9,153,976	19,058,749	238,999,780	12.5
1990	25,560,524	8,677,863	16,882,661	255,882,441	13.4
1991	46,414,245	17,278,463	29,135,782	285,018,223	14.9
1992	23,271,134	8,543,429	14,727,705	299,745,928	15.7
1993	46,962,820	14,601,751	32,361,069	332,106,997	17.4
1994	31,625,218	9,637,109	21,988,109	354,095,106	18.5
1995	52,554,290	16,779,558	35,774,732	389,869,838	20.4
1996	31,296,907	10,222,924	21,073,983	410,943,821	21.5
1997	39,074,335	10,383,781	28,690,554	439,634,375	23.0
1998	76,933,140	18,096,955	58,836,185	498,470,560	26.1
1999	58,041,857	13,868,870	44,172,987	542,643,547	28.4
2000	102,152,806	20,871,376	81,281,430	623,924,977	32.6
2001	68,396,526	12,851,968	55,544,558	679,469,535	35.5
2002	124,512,943	23,663,908	100,849,035	780,318,570	40.8
2003	58,362,085	11,632,388	46,729,697	827,048,267	43.3
2004	111,799,754	21,161,954	90,637,800	917,686,067	48.0

AQUA PENNSYLVANIA, INC.

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED AMOUNT (2) - (3) (4)	DEPRECIATED ORIGINAL COST	
				CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
2005	108,902,109	16,925,993	91,976,116	1009,662,183	52.8
2006	150,445,231	23,925,902	126,519,329	1136,181,512	59.4
2007	120,946,897	13,866,565	107,080,332	1243,261,844	65.0
2008	182,698,731	15,827,481	166,871,250	1410,133,094	73.8
2009	190,699,860	10,980,599	179,719,261	1589,852,355	83.2
2010	262,040,610	6,465,783	255,574,827	1845,427,182	96.5
2011	66,613,234	403,156	66,210,078	1911,637,260	100.0
SUBTOTAL	2353,863,067	442,225,807	1911,637,260		
NONDEPRECIABLE					
PLANT	29,934,156	-	29,934,156		
TOTAL	2,383,797,223	442,225,807	1941,571,416		

UTILITY PLANT IN SERVICE

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CRUM CREEK PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 100-R2						
PROBABLE RETIREMENT YEAR.. 6-2035						
1996	1,426.14	563	643	783	23.02	34
1997	33,139.29	12,527	14,314	18,825	23.04	817
1999	68,347.01	23,375	26,709	41,638	23.09	1,803
2000	29,929.63	9,679	11,060	18,870	23.01	820
2001	10,860.59	3,280	3,747	7,114	23.11	308
2006	3,047.87	544	622	2,426	23.01	105
	146,750.53	49,968	57,095	89,656		3,887
PICKERING CREEK PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 100-R2						
PROBABLE RETIREMENT YEAR.. 6-2033						
1927	600.00	373	426	174	18.04	10
2000	15,237.59	5,196	5,937	9,301	21.26	437
2001	19,401.18	6,208	7,093	12,308	21.25	579
2002	46,364.20	13,812	15,782	30,582	21.21	1,442
2003	110,151.94	30,138	34,437	75,715	21.24	3,565
2004	58,527.18	14,503	16,572	41,955	21.25	1,974
2007	27,470.14	4,373	4,997	22,473	21.13	1,064
2008	102,077.19	12,709	14,521	87,556	21.10	4,150
	379,829.42	87,312	99,765	280,064		13,221
NESHAMINY CREEK PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 100-R2						
PROBABLE RETIREMENT YEAR.. 6-2034						
1909	56,147.46	35,699	40,791	15,356	17.05	901
1926	783.40	475	543	240	19.17	13
1931	10,578.47	6,425	7,341	3,237	19.01	170
1932	8,494.38	5,155	5,890	2,604	19.04	137
1933	7.78	5	6	2	19.09	
1935	88.39	52	59	29	20.15	1
1937	1,718.62	1,033	1,180	539	19.46	28
1938	1,973.05	1,183	1,352	621	19.59	32
1940	348.33	207	237	111	19.91	6

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NESHAMINY CREEK PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 100-R2						
PROBABLE RETIREMENT YEAR.. 6-2034						
1943	89.02	52	59	30	20.50	1
1946	326.31	190	217	109	20.47	5
1948	1,695.95	999	1,141	555	20.33	27
1949	576.21	334	382	194	20.64	9
1956	5,253.33	3,023	3,454	1,799	20.76	87
1965	543.47	300	343	200	21.57	9
1970	6,870.80	3,753	4,288	2,583	21.50	120
1971	386.64	210	240	147	21.73	7
1972	34,434.97	18,691	21,357	13,078	21.61	605
1973	3,708.60	2,002	2,288	1,421	21.52	66
1975	19,785.20	10,502	12,000	7,785	21.80	357
1976	1,004.27	529	604	400	21.82	18
1977	36,425.51	18,992	21,701	14,725	21.87	673
1978	5,978.89	3,087	3,527	2,452	21.95	112
1979	65,345.44	33,810	38,632	26,713	21.76	1,228
1980	4,858.87	2,471	2,823	2,036	21.91	93
1981	15,647.09	7,914	9,043	6,604	21.81	303
1982	10,836.43	5,379	6,146	4,690	22.02	213
1983	12,442.51	6,067	6,932	5,511	22.00	251
1984	5,128.45	2,431	2,778	2,350	22.02	107
1986	1,494.54	796	910	585	21.95	27
1987	23,554.81	12,267	14,017	9,538	22.08	432
1988	22,452.53	11,464	13,099	9,354	22.05	424
1989	40,948.71	20,450	23,367	17,582	22.05	797
1990	36,294.14	17,683	20,205	16,089	22.10	728
1993	7,583.43	3,399	3,884	3,699	22.16	167
2002	36,032.66	10,410	11,895	24,138	22.15	1,090
2005	17,420.60	3,721	4,251	13,170	22.09	596
2007	6,598.07	1,013	1,158	5,440	22.04	247
2008	17,131.67	2,056	2,349	14,783	22.00	672
	520,989.00	254,229	290,489	230,499		10,759

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UPPER MERION RESERVOIR						
INTERIM SURVIVOR CURVE.. IOWA 100-R2						
PROBABLE RETIREMENT YEAR.. 6-2025						
1969	5,832.14	3,941	4,503	1,329	13.56	98
1972	10,438.14	6,980	7,976	2,462	13.63	181
1973	122.34	82	94	28	13.55	2
1986	325.57	210	240	86	13.76	6
1992	140.54	82	94	47	13.68	3
1993	7,152.11	4,055	4,633	2,519	13.75	183
1994	884.66	489	559	326	13.77	24
1995	1,414.40	760	868	546	13.76	40
1996	13,182.68	6,881	7,862	5,321	13.74	387
2003	93,473.54	34,398	39,304	54,170	13.74	3,943
2006	25,819.68	6,894	7,877	17,943	13.73	1,307
2007	146.49	33	38	108	13.73	8
2010	4,017.00	276	315	3,702	13.58	273
	162,949.29	65,081	74,363	88,587		6,455

PICKERING EAST
INTERIM SURVIVOR CURVE.. IOWA 100-R2
PROBABLE RETIREMENT YEAR.. 6-2066

1990	132,372.10	41,141	47,009	85,363	46.57	1,833
1991	6,402,419.24	1,920,726	2,194,678	4,207,741	46.67	90,159
1992	53,417.08	15,427	17,627	35,790	46.79	765
1994	62,666.63	16,619	18,989	43,678	47.10	927
1998	6,079.25	1,312	1,499	4,580	47.24	97
1999	1,916.96	389	445	1,472	47.17	31
2007	39,068.88	3,079	3,518	35,551	46.76	760
2008	8,039.27	490	560	7,479	46.26	162
	6,705,979.41	1,999,183	2,284,325	4,421,654		94,734

OTHER STRUCTURES
SURVIVOR CURVE.. IOWA 45-R3

1910	17,787.78	17,788	17,788			
1914	885.29	885	885			
1926	5,709.48	5,709	5,709			

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
1929	522.58	523	523			
1930	1,314.00	1,314	1,314			
1931	1,930.27	1,930	1,930			
1932	2,739.52	2,740	2,740			
1937	116.47	114	116			
1938	1,187.29	1,164	1,187			
1939	65.50	63	66			
1940	2,262.86	2,184	2,263			
1943	208.50	194	209			
1944	2,239.69	2,079	2,240			
1945	2,228.40	2,027	2,228			
1946	570.17	517	570			
1950	6,854.71	5,996	6,855			
1951	23,266.55	20,274	23,184	83	3.69	22
1952	5,133.00	4,439	5,076	57	3.89	15
1953	14,160.31	11,954	13,670	490	4.50	109
1954	98,582.08	82,513	94,358	4,224	4.73	893
1955	31,723.30	26,372	30,158	1,565	4.98	314
1956	54,542.33	44,899	51,344	3,198	5.24	610
1957	15,625.19	12,727	14,554	1,071	5.52	194
1958	54,094.31	44,287	50,644	3,450	5.48	630
1959	1,158.27	937	1,072	86	5.80	15
1960	1,918.73	1,537	1,758	161	6.14	26
1961	21,981.19	17,363	19,855	2,126	6.50	327
1962	30,420.53	23,698	27,100	3,321	6.87	483
1963	56,239.58	43,299	49,515	6,725	7.25	928
1964	22,871.89	17,353	19,844	3,028	7.64	396
1965	30,407.24	22,775	26,044	4,363	8.05	542
1966	26,861.67	19,794	22,635	4,227	8.48	498
1967	1,805.55	1,313	1,501	305	8.91	34
1968	56,328.76	40,258	46,037	10,292	9.36	1,100
1969	38,968.33	27,457	31,399	7,569	9.81	772
1970	59,195.50	41,088	46,986	12,210	10.28	1,188
1971	19,211.87	13,093	14,973	4,239	10.76	394
1972	168,700.37	113,198	129,448	39,252	11.25	3,489
1973	264,845.18	174,851	199,951	64,894	11.75	5,523
1974	47,479.31	30,738	35,150	12,329	12.26	1,006
1975	293,964.58	187,138	214,002	79,963	12.78	6,257

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
1976	17,626.90	10,915	12,482	5,145	13.54	380
1977	29,417.80	17,898	20,467	8,951	14.08	636
1978	205,071.01	122,181	139,720	65,351	14.62	4,470
1979	127,004.82	74,311	84,978	42,027	15.17	2,770
1980	42,001.38	23,878	27,306	14,695	15.95	921
1981	126,604.82	70,405	80,512	46,093	16.51	2,792
1982	21,828.00	11,912	13,622	8,206	17.08	480
1983	10,972.12	5,790	6,621	4,351	17.87	243
1984	73,588.41	37,942	43,389	30,199	18.45	1,637
1985	142,782.25	71,020	81,215	61,567	19.05	3,232
1986	421,684.14	235,089	268,836	152,848	19.84	7,704
1987	315,151.42	170,182	194,612	120,539	20.44	5,897
1988	485,364.09	252,292	288,509	196,855	21.25	9,264
1989	327,529.14	164,289	187,873	139,656	21.86	6,389
1990	137,346.64	66,050	75,532	61,815	22.67	2,727
1991	254,041.43	117,367	134,215	119,826	23.29	5,145
1992	557,329.09	245,671	280,938	276,391	24.10	11,469
1993	520,396.78	219,191	250,656	269,741	24.74	10,903
1994	351,008.63	140,228	160,358	190,651	25.55	7,462
1995	825,653.58	313,088	358,032	467,622	26.19	17,855
1996	175,064.56	62,498	71,470	103,595	27.02	3,834
1997	13,538.47	4,530	5,180	8,358	27.84	300
1998	239,475.38	75,028	85,798	153,677	28.49	5,394
1999	699,565.75	203,154	232,317	467,249	29.32	15,936
2000	546,961.86	146,203	167,191	379,771	30.15	12,596
2001	853,180.69	208,176	238,060	615,121	30.98	19,855
2002	3,745,554.18	829,266	948,309	2,797,245	31.65	88,381
2003	182,098.62	35,983	41,148	140,951	32.49	4,338
2004	97,834.47	16,984	19,422	78,412	33.32	2,353
2005	798,941.95	119,841	137,045	661,897	34.00	19,468
2006	1,015,478.50	127,443	145,738	869,741	34.84	24,964
2007	297,613.02	29,999	34,305	263,308	35.68	7,380
2008	1,810,293.47	137,944	157,747	1,652,546	36.37	45,437
2009	660,446.61	33,815	38,669	621,778	37.06	16,778
2010	2,097,861.80	54,335	62,135	2,035,727	37.61	54,127
2011	23,237.78	153	175	23,063	37.77	611
	19,735,657.69	5,523,633	6,311,463	13,424,196		449,893
	27,652,155.34	7,979,406	9,117,500	18,534,656		578,949

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 32.0 2.09

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CRUM CREEK PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 85-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
1958	4,649.12	2,737	2,424	2,225	19.99	111
1959	450.88	262	232	219	20.46	11
1998	298,762.45	105,642	93,553	205,209	23.76	8,637
1999	72,045.30	24,121	21,361	50,684	23.84	2,126
2000	106,079.27	33,489	29,657	76,422	23.84	3,206
2001	200,093.92	59,028	52,273	147,821	23.90	6,185
2002	211,916.64	57,980	51,345	160,572	23.89	6,721
2003	4,013.73	1,005	890	3,124	23.95	130
2004	10,588,687.67	2,394,102	2,120,129	8,468,559	23.96	353,446
2005	657,339.95	131,731	116,656	540,684	23.94	22,585
2006	539,667.62	93,362	82,678	456,990	23.90	19,121
2007	813,159.78	116,444	103,119	710,041	23.93	29,672
2008	1,235,494.02	137,510	121,773	1,113,721	23.95	46,502
2009	156,169.90	12,025	10,649	145,521	23.97	6,071
2010	47,454.18	1,898	1,681	45,773	24.00	1,907
	14,935,984.43	3,171,336	2,808,420	12,127,565		506,431

PICKERING PUMPING STATION
INTERIM SURVIVOR CURVE.. IOWA 85-S2.5
PROBABLE RETIREMENT YEAR.. 6-2027

1967	400.00	264	234	166	15.17	11
1994	537,861.28	277,967	246,157	291,704	15.89	18,358
1998	479,802.35	215,191	190,565	289,237	15.99	18,089
2000	1,015,152.52	414,284	366,875	648,278	15.95	40,644
2001	123,173.84	47,422	41,995	81,179	15.97	5,083
2002	134,012.05	48,244	42,723	91,289	16.00	5,706
2004	40,117.93	12,216	10,818	29,300	15.99	1,832
2005	47,296.82	12,912	11,434	35,863	15.98	2,244
2006	1,318,825.21	313,880	277,961	1,040,864	16.01	65,013
2007	138,760.74	27,752	24,576	114,185	16.00	7,137
2008	1,887,513.85	297,850	263,766	1,623,748	16.01	101,421
2009	1,175,941.89	130,765	115,801	1,060,141	15.99	66,300
2010	7,039,218.27	413,906	366,540	6,672,678	16.01	416,782
2011	4,648.75	72	64	4,585	16.01	286
	13,942,725.50	2,212,725	1,959,509	11,983,217		748,906

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PICKERING EAST CARBON HOUSE						
INTERIM SURVIVOR CURVE.. IOWA 85-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2066						
1989	1,163,641.68	373,762	330,990	832,652	46.49	17,910
1991	50,570.09	14,969	13,256	37,314	47.57	784
1992	2,433.79	694	615	1,819	47.67	38
1993	62,805.82	17,071	15,118	47,688	48.23	989
1998	18,268.77	3,776	3,344	14,925	49.89	299
2006	7,228.32	632	559	6,669	52.14	128
2007	3,352.09	237	210	3,142	52.50	60
	1,308,300.56	411,141	364,092	944,209		20,208

NESHAMINY PUMPING STATION
INTERIM SURVIVOR CURVE.. IOWA 85-S2.5
PROBABLE RETIREMENT YEAR.. 6-2044

1948	161,137.07	86,853	76,914	84,223	22.47	3,748
1949	549.71	297	263	287	22.75	13
1950	80.33	43	38	42	23.03	2
1951	449.19	245	217	232	22.64	10
1952	114.08	62	55	59	22.97	3
1961	27,535.35	14,139	12,521	15,014	25.76	583
1962	437.64	222	197	241	26.19	9
1963	124.00	64	57	67	26.07	3
1967	895.14	445	394	501	27.43	18
1969	179.10	88	78	101	27.93	4
1972	30,617.43	14,776	13,085	17,532	28.57	614
1974	2,752.50	1,324	1,172	1,581	28.79	55
1976	5,541.42	2,610	2,311	3,230	29.52	109
1977	2,494.43	1,176	1,041	1,453	29.69	49
1979	4,240.89	1,968	1,743	2,498	30.11	83
1981	5,086.20	2,350	2,081	3,005	30.24	99
1982	3,896.95	1,783	1,579	2,318	30.52	76
1983	14,327.35	6,573	5,821	8,506	30.48	279
1985	431.41	195	173	258	30.82	8
1986	20,694.35	9,209	8,155	12,539	31.18	402
1987	166,551.39	72,350	64,071	102,480	31.25	3,279
1988	19,486.40	8,247	7,303	12,183	31.35	389
1990	14,489.89	5,781	5,119	9,371	31.63	296

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NESHAMINY PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 85-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2044						
1991	8,885.15	3,430	3,037	5,848	31.81	184
1992	20,318.87	7,605	6,735	13,584	31.76	428
1993	21,666.01	7,800	6,907	14,759	32.00	461
1994	31,368.22	10,878	9,633	21,735	32.02	679
1995	25,287.85	8,416	7,453	17,835	32.08	556
1996	77,776.33	24,733	21,903	55,873	32.17	1,737
1997	18,340.99	5,546	4,911	13,430	32.30	416
1998	1,566,595.31	450,083	398,578	1,168,017	32.25	36,218
2000	116,496.24	29,474	26,101	90,395	32.48	2,783
2001	31,329.21	7,362	6,520	24,809	32.55	762
2002	25,919.57	5,599	4,958	20,962	32.67	642
2003	5,322.83	1,048	928	4,395	32.65	135
2004	40,131.01	7,079	6,269	33,862	32.68	1,036
2006	213,394.33	28,275	25,039	188,355	32.74	5,753
2009	8,638.67	496	439	8,200	32.84	250
2010	185,804.58	5,481	4,854	180,951	32.90	5,500
	2,879,387.39	834,105	738,653	2,140,731		67,671

UPPER MERION RESERVOIR
INTERIM SURVIVOR CURVE.. IOWA 85-S2.5
PROBABLE RETIREMENT YEAR.. 6-2053

1969	37,560.24	17,056	15,104	22,456	32.07	700
1970	19,023.76	8,534	7,557	11,467	32.53	353
1972	354,840.34	155,385	137,603	217,237	33.46	6,492
1973	47,032.31	20,341	18,013	29,019	33.94	855
1974	5,330.27	2,321	2,055	3,275	33.92	97
1975	4,012.32	1,726	1,528	2,484	34.42	72
1979	2,865.71	1,213	1,074	1,792	35.57	50
1981	2,593.66	1,076	953	1,641	36.23	45
1982	2,337.42	956	847	1,490	36.79	41
1983	18,818.27	7,640	6,766	12,052	36.94	326
1986	60,826.64	24,179	21,412	39,415	37.89	1,040
1992	2,269.28	742	657	1,612	39.14	41
1993	5,936,474.89	1,859,304	1,646,533	4,289,942	39.47	108,689
1994	37,454.90	11,270	9,980	27,475	39.50	696

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.3 PURIFICATION BUILDINGS

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UPPER MERION RESERVOIR						
INTERIM SURVIVOR CURVE.. IOWA 85-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2053						
1996	18,383.91	5,019	4,445	13,939	39.95	349
1998	8,088.98	1,977	1,751	6,338	40.19	158
2002	31,373.44	5,675	5,026	26,347	40.75	647
2003	20,102.58	3,281	2,906	17,197	41.02	419
2004	40,117.93	5,841	5,172	34,946	41.08	851
2006	112,766.14	12,179	10,785	101,981	41.30	2,469
2007	608.40	54	48	560	41.25	14
2009	50,245.49	2,311	2,047	48,198	41.48	1,162
2010	20,471.76	481	426	20,046	41.55	482
2011	31,415.50	188	166	31,250	41.59	751
	6,865,014.14	2,148,749	1,902,854	4,962,159		126,799
PICKERING EAST (PUMP & TREAT. BLDG.)						
INTERIM SURVIVOR CURVE.. IOWA 85-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2066						
1990	58,559.21	18,077	16,008	42,551	47.03	905
1991	6,479,920.38	1,918,056	1,698,561	4,781,359	47.57	100,512
1992	171,005.77	48,737	43,160	127,846	47.67	2,682
1994	13,204.18	3,412	3,022	10,182	48.79	209
1996	2,151.80	500	443	1,709	49.52	35
1999	4,026.13	773	685	3,341	50.50	66
2001	5,861.98	961	851	5,011	50.98	98
2002	25,919.57	3,872	3,429	22,491	51.24	439
2006	179,409.26	15,698	13,901	165,508	52.14	3,174
2009	109,329.19	3,980	3,525	105,804	52.95	1,998
2010	7,899,493.82	146,141	129,416	7,770,078	53.05	146,467
	14,948,881.29	2,160,207	1,913,001	13,035,880		256,585
MEDIA FILTRATION PLANT						
INTERIM SURVIVOR CURVE.. IOWA 85-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2038						
1942	67,025.00	39,947	35,376	31,649	18.72	1,691
1957	123,834.00	69,570	61,609	62,225	21.76	2,860

AQUA PENNSYLVANIA, INC.

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MEDIA FILTRATION PLANT						
INTERIM SURVIVOR CURVE.. IOWA 85-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2038						
1964	4,931.00	2,722	2,411	2,520	22.93	110
1983	9,000.00	4,494	3,980	5,020	25.76	195
1985	345,800.00	171,517	151,889	193,911	25.81	7,513
1988	18,280.00	8,535	7,558	10,722	26.26	408
1989	1,450,483.00	660,550	584,958	865,525	26.31	32,897
1991	8,185.00	3,536	3,131	5,054	26.30	192
1994	625.00	244	216	409	26.48	15
1995	62,468.35	23,488	20,800	41,668	26.55	1,569
1996	48,340.59	17,403	15,411	32,930	26.67	1,235
1998	110,214.95	36,106	31,974	78,241	26.68	2,933
2001	45,535.69	12,386	10,969	34,567	26.76	1,292
2006	607,419.39	95,061	84,183	523,236	26.95	19,415
2009	299,038.35	20,693	18,325	280,713	26.90	10,435
	3,201,180.32	1,166,252	1,032,790	2,168,390		82,760

BRISTOL WATER TREATMENT PLANT BUILDING
INTERIM SURVIVOR CURVE.. IOWA 85-S2.5
PROBABLE RETIREMENT YEAR.. 6-2060

1973	578,250.00	240,552	213,024	365,226	36.63	9,971
1986	2,530.00	942	834	1,696	42.11	40
1992	444,200.00	133,349	118,089	326,111	44.29	7,363
1997	229,978.49	54,091	47,901	182,077	45.52	4,000
2006	611,007.95	58,351	51,674	559,334	47.36	11,810
2007	66,152.17	5,133	4,546	61,606	47.55	1,296
2008	274,465.91	16,221	14,365	260,101	47.76	5,446
2009	1,624,987.45	65,324	57,848	1,567,139	47.75	32,820
2010	245,133.87	5,001	4,428	240,706	48.02	5,013
2011	10,433.75	54	48	10,386	48.06	216
	4,087,139.59	579,018	512,757	3,574,382		77,975

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INGRAM'S MILL						
INTERIM SURVIVOR CURVE.. IOWA 85-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
1972	2,117,411.11	1,257,954	1,113,999	1,003,412	19.48	51,510
1988	34,992.05	18,430	16,321	18,671	20.67	903
1989	235,613.21	121,294	107,413	128,200	20.74	6,181
1990	10,856.31	5,472	4,846	6,010	20.67	291
1995	21,447.72	9,334	8,266	13,182	20.76	635
1996	7,633.60	3,195	2,829	4,805	20.84	231
1998	96,792.11	37,120	32,872	63,920	20.90	3,058
1999	1,508.00	550	487	1,021	20.89	49
2002	203,416.92	61,147	54,150	149,267	20.94	7,128
2008	11,913.72	1,490	1,320	10,594	20.98	505
2009	653.71	57	50	604	20.99	29
	2,742,238.46	1,516,043	1,342,553	1,399,686		70,520
FERN HILL						
INTERIM SURVIVOR CURVE.. IOWA 85-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2073						
1998	8,057,068.19	1,560,654	1,382,059	6,675,009	54.11	123,360
1999	7,435.53	1,338	1,185	6,251	54.67	114
2000	6,156.80	1,023	906	5,251	55.23	95
2003	5,188.46	648	574	4,614	56.10	82
2004	1,161.96	128	113	1,049	56.69	19
2009	45,679.22	1,517	1,343	44,336	58.24	761
2010	17,682.11	297	263	17,419	58.52	298
2011	262,897.54	1,130	1,001	261,897	58.57	4,472
	8,403,269.81	1,566,735	1,387,444	7,015,826		129,201
BEAR GAP TREATMENT PLANT BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 85-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
1995	5,454,732.85	1,780,425	1,576,680	3,878,053	33.02	117,446
1996	23,854.42	7,443	6,591	17,263	33.08	522
2002	25,919.57	5,482	4,855	21,065	33.55	628
2005	4,386.36	663	587	3,799	33.68	113

AQUA PENNSYLVANIA, INC.

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BEAR GAP TREATMENT PLANT BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 85-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
2006	141,778.80	18,289 ³	16,196	125,583	33.76	3,720
	5,650,672.00	1,812,302	1,604,909	4,045,763		122,429
SHENANGO VALLEY TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 85-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2075						
2000	26,475,032.42	4,339,258	3,842,689	22,632,343	56.11	403,357
2001	237,134.95	35,570	31,499	205,636	56.67	3,629
2002	577,788.61	78,521	69,536	508,253	57.23	8,881
2003	3,942.90	483	428	3,515	57.36	61
2010	75,885.32	1,245	1,102	74,783	59.98	1,247
2011	40,076.62	164	145	39,932	60.36	662
	27,409,860.82	4,455,241	3,945,399	23,464,462		417,837
INGRAM'S MILL PLANT- NEW						
INTERIM SURVIVOR CURVE.. IOWA 85-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2077						
2002	25,320,902.96	3,395,533	3,006,961	22,313,942	58.11	383,995
2005	58,508.17	5,371	4,756	53,752	59.36	906
2006	607,419.40	46,771	41,419	566,000	59.94	9,443
	25,986,830.53	3,447,675	3,053,136	22,933,694		394,344
BUBBLING SPRINGS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 85-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2065						
2005	1,290,445.00	135,497	119,991	1,170,454	51.14	22,887
2006	43,718.55	3,869	3,426	40,293	51.50	782
2007	13,919.80	1,002	887	13,033	51.56	253
2008	15,507.39	847	750	14,757	51.95	284
2010	191,030.23	3,591	3,181	187,849	52.19	3,599
	1,554,620.97	144,806	128,235	1,426,386		27,805

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EMLENTON						
INTERIM SURVIVOR CURVE.. IOWA 85-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2070						
2010	3,565,032.92	62,388	55,249	3,509,784	56.14	62,518
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
1907	1,991.72	1,992	1,992			
1921	1,517.39	1,517	1,517			
1944	6,924.78	6,428	5,691	1,234	1.97	626
1948	51,760.00	45,761	40,512	11,248	3.23	3,482
1955	138.40	115	102	36	4.98	7
1957	14,643.91	11,927	10,559	4,085	5.52	740
1958	3,795.57	3,107	2,751	1,045	5.48	191
1959	3,947.99	3,194	2,828	1,120	5.80	193
1960	13,430.19	10,755	9,521	3,909	6.14	637
1961	31,847.82	25,157	22,271	9,577	6.50	1,473
1962	11,627.27	9,058	8,019	3,608	6.87	525
1963	338.00	260	230	108	7.25	15
1966	7,925.64	5,840	5,170	2,756	8.48	325
1969	10,049.19	7,081	6,269	3,780	9.81	385
1970	150.00	104	92	58	10.28	6
1971	250.00	170	151	99	10.76	9
1972	2,058.90	1,382	1,223	836	11.25	74
1975	800.35	510	452	348	12.78	27
1976	9,083.00	5,624	4,979	4,104	13.54	303
1977	12,221.61	7,436	6,583	5,639	14.08	400
1978	48,576.35	28,942	25,622	22,954	14.62	1,570
1979	5,149.07	3,013	2,667	2,482	15.17	164
1980	180,520.89	102,626	90,855	89,666	15.95	5,622
1981	27,078.91	15,059	13,332	13,747	16.51	833
1982	4,213.94	2,300	2,036	2,178	17.08	128
1983	6,810.84	3,594	3,182	3,629	17.87	203
1984	68,966.13	35,559	31,480	37,486	18.45	2,032
1985	221,761.54	110,304	97,652	124,110	19.05	6,515
1986	82,910.76	46,223	40,921	41,990	19.84	2,116
1987	108,688.48	58,692	51,960	56,728	20.44	2,775
1988	67,593.51	35,135	31,105	36,489	21.25	1,717
1989	258,015.52	129,421	114,576	143,440	21.86	6,562

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
1990	39,328.71	18,913	16,744	22,585	22.67	996
1992	69,690.59	30,720	27,196	42,495	24.10	1,763
1994	92,464.55	36,940	32,703	59,762	25.55	2,339
1995	166.00	63	56	110	26.19	4
1996	48,802.24	17,422	15,424	33,378	27.02	1,235
1997	472,104.60	157,966	139,847	332,258	27.84	11,935
1998	592,570.19	185,652	164,358	428,212	28.49	15,030
1999	47,448.21	13,779	12,199	35,249	29.32	1,202
2000	223,940.77	59,859	52,993	170,948	30.15	5,670
2001	87,993.03	21,470	19,007	68,986	30.98	2,227
2002	99,650.24	22,063	19,532	80,118	31.65	2,531
2003	36,609.57	7,234	6,404	30,206	32.49	930
2004	149,235.06	25,907	22,936	126,299	33.32	3,790
2005	264,845.93	39,727	35,170	229,676	34.00	6,755
2006	108,544.85	13,622	12,060	96,485	34.84	2,769
2007	1,209,261.01	121,894	107,913	1,101,348	35.68	30,867
2008	79,486.80	6,057	5,362	74,125	36.37	2,038
2009	105,880.64	5,421	4,799	101,082	37.06	2,728
2010	496,376.20	12,856	11,382	484,994	37.61	12,895
2011	1,828,504.10	12,068	10,684	1,817,820	37.77	48,129
	7,317,690.96	1,527,919	1,353,069	5,964,625		195,488
	144,798,829.69	27,216,642	24,102,070	120,696,759		3,307,477
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					36.5	2.28

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.61 OFFICE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BRYN MAWR OFFICE						
INTERIM SURVIVOR CURVE.. IOWA 60-S1						
PROBABLE RETIREMENT YEAR.. 6-2036						
1927	149,051.20	109,418	120,143	28,908	9.46	3,056
1947	176.03	110	121	55	14.13	4
1948	747.47	459	504	243	14.52	17
1950	68,782.50	42,081	46,206	22,577	14.76	1,530
1951	537.52	322	354	184	15.19	12
1952	1,562.80	942	1,034	529	15.07	35
1953	72.70	43	47	26	15.53	2
1955	324.75	189	208	117	15.94	7
1956	7,163.73	4,203	4,615	2,549	15.92	160
1957	3,321.63	1,949	2,140	1,182	15.93	74
1958	5,231.33	2,981	3,273	1,958	16.44	119
1959	167,681.26	95,528	104,891	62,790	16.49	3,808
1960	72,001.24	40,954	44,968	27,033	16.57	1,631
1961	1,709.69	970	1,065	645	16.67	39
1962	2,538.48	1,436	1,577	961	16.79	57
1963	880.30	496	545	335	16.94	20
1964	1,281.21	714	784	497	17.10	29
1965	81,041.04	44,881	49,280	31,761	17.29	1,837
1966	3,698.97	2,035	2,234	1,465	17.50	84
1967	270.51	147	161	110	17.73	6
1969	4,714.08	2,544	2,793	1,921	17.88	107
1970	2,731.45	1,460	1,603	1,128	18.17	62
1971	24,951.45	13,334	14,641	10,310	18.14	568
1972	301,085.59	159,094	174,688	126,398	18.47	6,843
1973	7,846.18	4,135	4,540	3,306	18.50	179
1974	10,858.93	5,616	6,166	4,693	18.87	249
1975	176,097.74	91,166	100,102	75,996	18.95	4,010
1976	13,923.77	7,172	7,875	6,049	19.05	318
1977	9,407.00	4,813	5,285	4,122	19.19	215
1978	50,992.03	26,006	28,555	22,437	19.36	1,159
1979	548,240.12	277,135	304,299	243,941	19.55	12,478
1980	26,501.56	13,436	14,753	11,749	19.51	602
1981	25,514.18	12,790	14,044	11,470	19.75	581
1982	158,697.86	79,904	87,736	70,962	19.78	3,588
1983	4,350.40	2,161	2,373	1,977	20.08	98
1984	4,964.25	2,458	2,699	2,265	20.17	112
1985	28,832.88	14,215	15,608	13,225	20.30	651

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.61 OFFICE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BRYN MAWR OFFICE						
INTERIM SURVIVOR CURVE.. IOWA 60-S1						
PROBABLE RETIREMENT YEAR.. 6-2036						
1986	4,896,799.95	2,693,240	2,957,223	1,939,577	20.45	94,845
1987	31,284.20	16,818	18,466	12,818	20.64	621
1988	220,634.58	116,208	127,598	93,037	20.67	4,501
1989	1,995.51	1,023	1,123	873	20.92	42
1990	21,197.95	10,595	11,633	9,565	21.02	455
1991	53,668.54	26,083	28,640	25,029	21.15	1,183
1992	30,003.53	14,138	15,524	14,480	21.32	679
1993	156,084.26	71,362	78,357	77,727	21.37	3,637
1994	74,535.47	32,818	36,035	38,500	21.61	1,782
1995	44,526.74	18,879	20,729	23,798	21.74	1,095
1996	79,962.64	32,505	35,691	44,272	21.90	2,022
1997	293,404.64	114,193	125,386	168,019	21.97	7,648
1998	112,351.05	41,626	45,706	66,645	22.09	3,017
1999	144,547.46	50,649	55,613	88,934	22.25	3,997
2000	174,755.89	57,477	63,111	111,645	22.44	4,975
2001	12,856.91	3,947	4,334	8,523	22.57	378
2002	1,739,438.24	494,696	543,185	1,196,253	22.65	52,815
2003	105,936.03	27,459	30,150	75,786	22.86	3,315
2004	1,497,153.12	350,034	384,343	1,112,810	22.94	48,510
2005	3,569,426.63	736,730	808,942	2,760,485	23.07	119,657
2006	7,511,761.78	1,329,582	1,459,905	6,051,857	23.25	260,295
2007	2,257,735.95	329,629	361,938	1,895,798	23.40	81,017
2008	1,295,713.33	146,545	160,909	1,134,804	23.53	48,228
2009	1,715,844.48	133,493	146,578	1,569,266	23.71	66,186
2010	482,057.04	19,427	21,331	460,726	23.81	19,350
	28,491,459.75	7,936,453	8,714,360	19,777,101		874,597

GREAT VALLEY OFFICE
INTERIM SURVIVOR CURVE.. IOWA 60-S1
PROBABLE RETIREMENT YEAR.. 6-2038

1993	9,819.05	4,348	4,774	5,045	22.65	223
1995	46,835.32	19,184	21,064	25,771	23.06	1,118
1997	3,295.37	1,236	1,357	1,938	23.31	83
1998	14,617.99	5,207	5,717	8,901	23.50	379
1999	174,041.85	58,687	64,440	109,602	23.59	4,646

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.61 OFFICE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GREAT VALLEY OFFICE						
INTERIM SURVIVOR CURVE.. IOWA 60-S1						
PROBABLE RETIREMENT YEAR.. 6-2038						
2000	76,486.71	24,147	26,514	49,973	23.84	2,096
2001	128,585.01	37,804	41,510	87,075	24.01	3,627
2002	117,977.54	32,066	35,209	82,769	24.11	3,433
2004	3,525.77	785	862	2,664	24.45	109
2006	1,311.30	220	242	1,069	24.76	43
2008	40,965.08	4,375	4,804	36,161	25.09	1,441
2009	14,891.86	1,090	1,197	13,695	25.32	541
2010	114,153.99	4,315	4,737	109,417	25.46	4,298
	746,506.84	193,464	212,427	534,080		22,037
UTMA, BELL TAVERN OFFICE						
INTERIM SURVIVOR CURVE.. IOWA 60-S1						
PROBABLE RETIREMENT YEAR.. 6-2009						
2003	5,127.76	5,128	5,128			
EASTERN DIVISION OPERATIONS CENTER						
INTERIM SURVIVOR CURVE.. IOWA 60-S1						
PROBABLE RETIREMENT YEAR.. 6-2045						
1995	3,478,461.44	1,296,770	1,424,090	2,054,371	26.92	76,314
1996	331,200.56	117,742	129,302	201,899	27.19	7,425
1997	604.33	205	225	379	27.32	14
1998	5,353.18	1,712	1,880	3,473	27.65	126
1999	22,850.40	6,883	7,559	15,291	27.84	549
2000	18,353.25	5,168	5,675	12,678	28.06	452
2002	131,885.13	31,573	34,673	97,212	28.59	3,400
2003	55,384.17	12,007	13,186	42,198	28.90	1,460
2004	47.68	9	10	38	29.10	1
2005	7,947.42	1,349	1,481	6,466	29.34	220
2006	403,029.43	58,238	63,957	339,072	29.60	11,455
2008	97,114.23	8,769	9,630	87,484	30.22	2,895
2009	9,183.22	566	621	8,562	30.47	281
2010	1,500.05	47	52	1,448	30.75	47
	4,562,914.49	1,541,038	1,692,341	2,870,571		104,639

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.61 OFFICE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGS MAIN OFFICE						
INTERIM SURVIVOR CURVE.. IOWA 60-S1						
PROBABLE RETIREMENT YEAR.. 6-2005						
1965	2.00	2	2			
GLENSIDE BUILDING						
FULLY ACCRUED						
1957	17,006.00	17,006	17,006			
SHAMOKIN OFFICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 60-S1						
PROBABLE RETIREMENT YEAR.. 6-2015						
1925	26,989.35	24,358	26,777	212	3.29	64
1949	43.16	38	42	1	3.79	
1951	215.78	192	211	5	3.69	1
1952	12,912.02	11,416	12,550	362	3.89	93
1953	533.75	475	522	12	3.73	3
1966	22,999.95	20,304	22,320	680	3.78	180
1967	622.80	548	602	21	3.85	5
1969	311.96	274	301	11	3.87	3
1971	151.50	133	146	6	3.86	2
1978	1,925.00	1,674	1,840	85	3.90	22
1979	8,511.25	7,407	8,143	368	3.84	96
1981	751.41	651	716	35	3.90	9
1984	7,087.46	6,090	6,695	392	3.96	99
1985	4,503.74	3,865	4,249	255	3.94	65
1986	15,680.45	13,564	14,911	769	3.90	197
1989	5,533.35	4,699	5,166	367	3.91	94
1990	743,356.45	625,980	688,145	55,211	3.94	14,013
1991	35,970.37	30,071	33,057	2,913	3.92	743
1992	16,892.46	13,994	15,384	1,508	3.94	383
1993	27,286.97	22,397	24,621	2,666	3.93	678
1994	30,495.03	24,728	27,184	3,311	3.96	836
1995	6,910.36	5,539	6,089	821	3.96	207
1996	50,618.27	40,014	43,988	6,630	3.98	1,666
1997	28,222.30	22,008	24,194	4,028	3.95	1,020
1998	19,875.74	15,219	16,730	3,146	3.98	790
2000	28,400.84	20,869	22,941	5,460	3.97	1,375

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.61 OFFICE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SHAMOKIN OFFICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 60-S1						
PROBABLE RETIREMENT YEAR.. 6-2015						
2001	68,390.99	48,900	53,756	14,635	3.99	3,668
2002	79,929.91	55,391	60,892	19,038	3.99	4,771
2003	18,008.92	12,016	13,209	4,800	3.99	1,203
2004	27,422.58	17,468	19,203	8,220	3.99	2,060
2005	46,930.64	28,187	30,986	15,945	3.99	3,996
2006	5,742.42	3,193	3,510	2,232	3.99	559
2007	53,705.39	26,874	29,543	24,162	3.99	6,056
2008	14,326.12	6,146	6,756	7,570	3.99	1,897
2009	12,869.26	4,293	4,719	8,150	4.00	2,038
2010	183,782.88	36,775	40,427	143,356	4.00	35,839
2011	442.90	26	29	414	4.00	104
	1,608,353.73	1,155,776	1,270,554	337,797		84,835
BUTLER BUILDING						
FULLY ACCRUED						
2006	1,827.34	1,827	1,827			
WHITE HAVEN OFFICE						
INTERIM SURVIVOR CURVE.. IOWA 60-S1						
PROBABLE RETIREMENT YEAR.. 6-2027						
1977	135,651.02	83,751	92,115	43,536	13.85	3,143
2007	19,308.81	3,939	4,332	14,977	15.61	959
2008	101,333.87	16,294	17,921	83,413	15.66	5,327
2010	963,471.56	57,519	63,263	900,209	15.75	57,156
	1,219,765.26	161,503	177,631	1,042,135		66,585
OAKLAND BEACH						
INTERIM SURVIVOR CURVE.. IOWA 60-S1						
PROBABLE RETIREMENT YEAR.. 6-2028						
1997	83,353.02	39,093	42,997	40,356	15.85	2,546
1998	7,820.00	3,507	3,858	3,962	15.99	248
2009	1,246.99	134	147	1,100	16.62	66
	92,420.01	42,734	47,002	45,418		2,860

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.61 OFFICE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HONESDALE						
INTERIM SURVIVOR CURVE.. IOWA 60-S1						
PROBABLE RETIREMENT YEAR.. 6-2019						
1989	30,062.68	22,288	24,514	5,549	7.67	723
2002	23,158.00	12,339	13,571	9,587	7.89	1,215
2008	1,334.47	365	401	933	7.96	117
2009	382,605.75	76,751	84,416	298,190	7.97	37,414
2010	964.25	107	118	846	7.98	106
2011	3,027.06	92	101	2,926	7.98	367
	441,152.21	111,942	123,121	318,031		39,942
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 50-R3						
1973	6,738.00	4,012	4,413	2,325	15.48	150
1981	1,800.00	908	999	801	20.51	39
2009	67,342.80	3,111	3,421	63,922	41.29	1,548
2010	42,245.30	984	1,082	41,163	41.92	982
2011	43,653.42	258	284	43,369	41.95	1,034
	161,779.52	9,273	10,199	151,580		3,753
	37,348,314.91	11,176,146	12,271,598	25,076,713		1,199,248
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					20.9	3.21

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CRUM CREEK PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 85-R3						
PROBABLE RETIREMENT YEAR.. 6-2020						
2004	5,312.35	2,328	2,400	2,912	8.97	325
2006	6,572.82	2,353	2,426	4,147	8.97	462
	11,885.17	4,681	4,826	7,059		787
PICKERING PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 85-R3						
PROBABLE RETIREMENT YEAR.. 6-2020						
2004	6,084.35	2,666	2,749	3,335	8.97	372
NESHAMINY PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 85-R3						
PROBABLE RETIREMENT YEAR.. 6-2034						
1909	3,421.08	2,479	2,556	865	10.36	83
1971	634.85	354	365	270	21.35	13
1981	1,982.15	1,047	1,079	903	22.08	41
1989	688.44	342	353	335	22.25	15
1993	10,948.11	4,868	5,019	5,929	22.49	264
2000	30,704.27	10,065	10,377	20,327	22.56	901
2002	13,273.65	3,775	3,892	9,382	22.65	414
2004	25,234.45	5,953	6,138	19,096	22.67	842
	86,887.00	28,883	29,779	57,107		2,573
IRONWORKS						
INTERIM SURVIVOR CURVE.. IOWA 85-R3						
PROBABLE RETIREMENT YEAR.. 6-2019						
1955	183.83	148	153	31	7.69	4
1994	23,915.98	16,304	16,810	7,106	7.94	895
1995	1,368.26	913	941	427	7.98	54
2002	5,352.67	2,837	2,925	2,428	7.98	304
	30,820.74	20,202	20,829	9,992		1,257

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BRYN MAWR GARAGE						
INTERIM SURVIVOR CURVE.. IOWA 85-R3						
PROBABLE RETIREMENT YEAR.. 6-2027						
1927	6,679.99	4,739	4,886	1,794	12.15	148
1952	694.09	467	481	213	14.53	15
1955	100.00	68	70	30	14.42	2
1960	263.77	177	182	82	14.79	6
1965	378.01	250	258	120	14.98	8
1976	7,337.83	4,671	4,816	2,522	15.51	163
1977	2,957.87	1,877	1,935	1,023	15.50	66
1983	15,858.21	9,726	10,028	5,830	15.67	372
1984	3,333.68	2,041	2,104	1,230	15.55	79
1993	25,266.00	13,462	13,880	11,386	15.78	722
1994	2,727.12	1,414	1,458	1,269	15.79	80
1997	2,414.77	1,133	1,168	1,247	15.85	79
1999	46,457.24	20,014	20,635	25,822	15.86	1,628
2001	1,267.90	491	506	762	15.84	48
2004	49,166.15	15,040	15,506	33,660	15.88	2,120
2005	2,408.97	661	682	1,727	15.88	109
	167,311.60	76,231	78,595	88,717		5,645

GREAT VALLEY OPERATIONS
INTERIM SURVIVOR CURVE.. IOWA 85-R3
PROBABLE RETIREMENT YEAR.. 6-2031

1974	307.15	181	187	120	18.87	6
1986	24,774.85	13,936	14,368	10,407	19.44	535
1987	24,440.29	13,491	13,909	10,531	19.48	541
1992	19,994.75	9,839	10,144	9,851	19.61	502
1993	231.01	111	114	117	19.59	6
1997	27,639.55	11,493	11,849	15,791	19.67	803
1999	183,825.70	69,486	71,642	112,184	19.75	5,680
2002	53,481.21	16,750	17,269	36,212	19.74	1,834
2003	12,557.70	3,617	3,729	8,829	19.78	446
2004	7,027.93	1,840	1,897	5,131	19.74	260
2006	5,234.04	1,057	1,090	4,144	19.75	210
2007	119.77	20	21	99	19.75	5
2009	16,517.38	1,516	1,563	14,954	19.79	756
	376,151.33	143,337	147,782	228,370		11,584

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SPRINGFIELD OPERATIONS						
INTERIM SURVIVOR CURVE.. IOWA 85-R3						
PROBABLE RETIREMENT YEAR.. 6-2034						
1951	8,864.04	5,262	5,425	3,439	19.37	178
1953	33,431.18	19,902	20,519	12,912	19.52	661
1954	32,752.38	19,140	19,734	13,018	19.92	654
1955	3,383.00	1,998	2,060	1,323	19.76	67
1956	122.74	72	74	49	20.19	2
1957	229.63	134	138	92	20.07	5
1961	6,993.20	4,065	4,191	2,802	20.42	137
1962	912.72	529	545	368	20.44	18
1963	868.73	494	509	360	20.97	17
1964	443.07	251	259	184	21.03	9
1965	1,499.84	847	873	627	21.11	30
1966	257.78	145	149	109	21.23	5
1976	5,284.16	2,875	2,964	2,320	21.82	106
1978	2,553.93	1,376	1,419	1,135	21.95	52
1979	19,728.93	10,632	10,962	8,767	21.76	403
1980	6,379.65	3,412	3,518	2,862	21.91	131
1981	7,598.19	4,012	4,136	3,462	22.08	157
1983	15,876.76	8,319	8,577	7,300	22.00	332
1984	2,240,875.81	1,167,944	1,204,168	1,036,708	22.02	47,080
1985	24,926.45	12,735	13,130	11,796	22.08	534
1987	32,825.75	17,017	17,545	15,281	22.30	685
1988	3,596.76	1,828	1,885	1,712	22.25	77
1990	57,617.76	27,950	28,817	28,801	22.29	1,292
1991	3,149.64	1,487	1,533	1,617	22.37	72
1992	15,524.86	7,138	7,359	8,166	22.32	366
1993	8,731.17	3,882	4,002	4,729	22.49	210
1994	2,926.47	1,264	1,303	1,623	22.37	73
1996	7,830.00	3,136	3,233	4,597	22.45	205
1997	170,386.68	65,360	67,387	103,000	22.50	4,578
1998	13,639.55	4,983	5,138	8,502	22.59	376
1999	2,881,392.86	999,267	1,030,260	1,851,133	22.60	81,909
2000	8,077.34	2,648	2,730	5,347	22.56	237
2002	11,385.36	3,238	3,338	8,047	22.65	355
2003	5,488.34	1,436	1,481	4,007	22.58	177
2004	995.67	235	242	754	22.67	33
2005	53,135.09	11,126	11,471	41,664	22.65	1,839
2006	91,311.60	16,527	17,040	74,272	22.62	3,283

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SPRINGFIELD OPERATIONS						
INTERIM SURVIVOR CURVE.. IOWA 85-R3						
PROBABLE RETIREMENT YEAR.. 6-2034						
2007	39,023.64	5,854	6,036	32,988	22.67	1,455
2008	8,508.23	995	1,026	7,482	22.64	330
2009	279,692.47	22,711	23,415	256,277	22.63	11,325
2010	111,911.19	4,734	4,881	107,030	22.64	4,727
2011	12,266.87	135	139	12,128	22.53	538
	6,232,399.49	2,467,095	2,543,611	3,688,790		164,720
MEDIA - OLD GARAGE						
INTERIM SURVIVOR CURVE.. IOWA 85-R3						
PROBABLE RETIREMENT YEAR.. 6-2014						
1964	28,863.00	26,421	27,240	1,623	3.00	541
1984	6,366.00	5,692	5,868	498	3.03	164
1989	175.00	154	159	16	3.00	5
1995	9,492.30	7,989	8,237	1,255	3.01	417
	44,896.30	40,256	41,504	3,392		1,127
MEDIA - NEW GARAGE						
INTERIM SURVIVOR CURVE.. IOWA 85-R3						
PROBABLE RETIREMENT YEAR.. 6-2034						
1984	247,793.00	129,150	133,155	114,638	22.02	5,206
1985	42,277.00	21,599	22,269	20,008	22.08	906
1990	16,940.00	8,218	8,473	8,467	22.29	380
2008	11,286.60	1,321	1,362	9,925	22.64	438
	318,296.60	160,288	165,259	153,038		6,930
COMMERCE STREET GARAGE						
INTERIM SURVIVOR CURVE.. IOWA 85-R3						
PROBABLE RETIREMENT YEAR.. 6-2010						
1915	3,847.11	3,847	3,847			
1925	16,720.08	16,720	16,720			
1951	189.87	190	190			

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COMMERCE STREET GARAGE						
INTERIM SURVIVOR CURVE.. IOWA 85-R3						
PROBABLE RETIREMENT YEAR.. 6-2010						
1961	17,620.99	17,621	17,621			
1962	1,848.07	1,848	1,848			
1966	666.30	666	666			
1971	2,900.00	2,900	2,900			
1972	281.95	282	282			
1973	68.38	68	68			
1974	110.62	111	111			
1986	9,876.02	9,876	9,876			
1987	13,215.15	13,215	13,215			
1988	475.94	476	476			
1990	3,345.30	3,345	3,346			
	71,165.78	71,165	71,166			
FENCE AT PIPE YARD - ROARING CREEK						
INTERIM SURVIVOR CURVE.. IOWA 85-R3						
PROBABLE RETIREMENT YEAR.. 6-2022						
1937	785.80	595	621	165	10.03	16
1992	6,412.06	4,069	4,246	2,166	10.94	198
2008	10,521.68	2,263	2,361	8,161	10.95	745
	17,719.54	6,927	7,228	10,492		959
GARAGE AND TOOL HOUSE AT RESERVOIR NO. 6						
FULLY ACCRUED						
1907	2,980.86	2,981	2,981			
1987	8,590.29	8,590	8,590			
1988	880.00	880	880			
1989	10,152.56	10,153	10,153			
	22,603.71	22,604	22,604			

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BUILDING AT RESERVOIR NO. 2 - BEAR GAP INTERIM SURVIVOR CURVE.. IOWA 85-R3 PROBABLE RETIREMENT YEAR.. 6-2011						
1921	950.48	950	950			
1981	10,140.88	10,141	10,141			
2008	13,047.53	13,048	13,048			
	24,138.89	24,139	24,139			
SHENANGO VALLEY TREATMENT PLANT GARAGE INTERIM SURVIVOR CURVE.. IOWA 85-R3 PROBABLE RETIREMENT YEAR.. 6-2075						
2000	450,000.00	75,240	79,762	370,238	54.79	6,757
2003	6,824.44	857	908	5,916	55.69	106
2008	4,603.80	232	246	4,358	56.52	77
	461,428.24	76,329	80,916	380,512		6,940
WAYMART GARAGE INTERIM SURVIVOR CURVE.. IOWA 85-R3 PROBABLE RETIREMENT YEAR.. 6-2034						
1992	925.00	425	451	474	22.32	21
2003	5,910.45	1,546	1,639	4,271	22.58	189
2010	2,560.87	108	114	2,447	22.64	108
	9,396.32	2,079	2,204	7,192		318
WESTERN UTILITIES INTERIM SURVIVOR CURVE.. IOWA 85-R3 PROBABLE RETIREMENT YEAR.. 6-2046						
1996	22,701.24	7,049	7,473	15,228	33.31	457
1997	235.55	70	74	162	33.39	5
1998	44.80	13	14	31	33.51	1
2000	10,522.57	2,593	2,749	7,774	33.64	231
2008	17,418.79	1,416	1,501	15,918	33.90	470
	50,922.95	11,141	11,811	39,113		1,164

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FAWN LAKE						
INTERIM SURVIVOR CURVE.. IOWA 85-R3						
PROBABLE RETIREMENT YEAR.. 6-2040						
1990	29,050.03	12,506	13,258	15,792	27.78	568
1991	22,891.42	9,569	10,144	12,747	27.85	458
1992	140.00	57	60	80	27.73	3
1993	4,907.00	1,926	2,042	2,865	27.87	103
1994	9,557.62	3,623	3,841	5,717	27.84	205
1995	14,955.84	5,432	5,758	9,198	28.05	328
	81,501.91	33,113	35,103	46,399		1,665
HONESDALE						
INTERIM SURVIVOR CURVE.. IOWA 85-R3						
PROBABLE RETIREMENT YEAR.. 6-2019						
2011	2,934.00	89	94	2,840	7.97	356
	8,016,543.92	3,191,225	3,290,199	4,726,348		206,397
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					22.9	2.57

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BRYN MAWR						
INTERIM SURVIVOR CURVE.. IOWA 70-S1						
PROBABLE RETIREMENT YEAR.. 6-2036						
1990	7,828.24	3,814	4,072	3,756	22.10	170
1991	24.02	11	12	12	22.19	1
1992	44,643.79	20,527	21,917	22,727	22.32	1,018
1993	3,440.41	1,530	1,634	1,806	22.49	80
1994	2,175.88	936	999	1,177	22.53	52
1995	2,384.70	988	1,055	1,330	22.61	59
2004	20,616.90	4,719	5,039	15,578	23.58	661
2008	3,942,725.56	437,643	467,288	3,475,438	24.03	144,629
2009	6,185,181.17	473,785	505,879	5,679,302	24.11	235,558
2010	1,437,590.20	57,072	60,938	1,376,652	24.19	56,910
	11,646,610.87	1,001,025	1,068,833	10,577,778		439,138
CRUM CREEK PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 70-S1						
PROBABLE RETIREMENT YEAR.. 6-2024						
1980	800.00	533	569	231	12.10	19
2004	2,153.27	761	813	1,340	12.80	105
2005	7,709.18	2,456	2,622	5,087	12.83	396
2006	6,455.14	1,811	1,934	4,521	12.83	352
2008	75,000.35	14,175	15,135	59,865	12.87	4,652
	92,117.94	19,736	21,073	71,044		5,524
GREEN LANE						
INTERIM SURVIVOR CURVE.. IOWA 70-S1						
PROBABLE RETIREMENT YEAR.. 6-2030						
1985	58,416.55	32,778	34,998	23,419	17.29	1,354
1987	3,326.95	1,932	2,063	1,264	17.32	73
1992	11,269.63	5,846	6,242	5,028	17.63	285
2008	15,867.06	2,204	2,353	13,514	18.60	727
	88,880.19	42,760	45,656	43,225		2,439

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SPRINGTON						
INTERIM SURVIVOR CURVE.. IOWA 70-S1						
PROBABLE RETIREMENT YEAR.. 6-2014						
1964	15,996.72	14,562	15,549	448	3.00	149
1965	904.75	822	878	27	3.02	9
1966	8,025.04	7,332	7,829	196	2.85	69
1967	770.99	702	750	21	2.95	7
1976	3,155.58	2,845	3,038	118	3.02	39
1984	2,690.87	2,408	2,571	120	2.94	41
1987	12,373.44	11,017	11,763	610	2.95	207
1988	288.24	255	272	16	2.97	5
1992	1,454.78	1,258	1,343	112	2.98	38
1993	12,466.00	10,703	11,427	1,039	2.96	351
2007	398.22	228	244	154	3.00	51
2011	4,648.75	357	381	4,268	3.00	1,423
	63,173.38	52,489	56,045	7,129		2,389

IRONWORKS						
INTERIM SURVIVOR CURVE.. IOWA 70-S1						
PROBABLE RETIREMENT YEAR.. 6-2013						
1943	9,899.50	9,355	9,900			
1945	278.82	262	279			
1964	932.17	875	932			
1965	24.95	23	25			
1968	6,045.82	5,659	6,046			
1969	2,353.57	2,202	2,353	1	2.05	
1975	934.99	873	933	2	2.02	1
2005	77,566.84	58,175	62,166	15,401	2.00	7,701
2007	54,601.02	36,408	38,906	15,695	2.00	7,848
2008	3,875.38	2,325	2,485	1,390	2.00	695
	156,513.06	116,157	124,025	32,489		16,245

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GREAT VALLEY OPERATIONS						
INTERIM SURVIVOR CURVE.. IOWA 70-S1						
PROBABLE RETIREMENT YEAR.. 6-2038						
1985	994.22	473	505	489	23.02	21
1986	133,355.21	69,345	74,042	59,313	23.08	2,570
1987	164,652.76	83,775	89,450	75,203	23.17	3,246
1988	799,825.00	397,353	424,269	375,556	23.30	16,118
1989	334,259.13	161,781	172,740	161,519	23.45	6,888
1990	11,395.05	5,360	5,723	5,672	23.64	240
1991	163,258.18	74,772	79,837	83,421	23.67	3,524
1992	2,509.64	1,116	1,192	1,318	23.74	56
1994	10,974.15	4,552	4,860	6,114	23.98	255
1998	13,527.87	4,696	5,014	8,514	24.45	348
2004	6,630.64	1,439	1,536	5,095	25.26	202
2007	1,622,231.11	219,326	234,183	1,388,048	25.59	54,242
2009	71,575.33	5,139	5,487	66,088	25.86	2,556
	3,335,188.29	1,029,127	1,098,838	2,236,350		90,266

FOXCROFT QUARRY
INTERIM SURVIVOR CURVE.. IOWA 70-S1
PROBABLE RETIREMENT YEAR.. 6-2016

1986	478,038.53	399,162	426,201	51,838	4.94	10,494
1987	5,763.55	4,786	5,110	654	4.90	133
1989	39,871.32	32,543	34,747	5,124	4.95	1,035
1990	59,724.13	48,412	51,691	8,033	4.91	1,636
1991	1,490.13	1,195	1,276	214	4.94	43
1992	5,813.08	4,617	4,930	883	4.92	179
1996	12,378.00	9,302	9,932	2,446	4.96	493
1998	48,707.86	35,269	37,658	11,050	4.95	2,232
2003	22,845.91	14,073	15,026	7,820	4.99	1,567
2007	183,451.24	81,599	87,127	96,324	4.99	19,303
	858,083.75	630,958	673,698	184,386		37,115

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PICKERING WEST						
INTERIM SURVIVOR CURVE.. IOWA 70-S1						
PROBABLE RETIREMENT YEAR.. 6-2033						
1990	21,116.52	10,820	11,553	9,564	19.98	479
1993	42,983.11	20,271	21,644	21,339	20.17	1,058
1995	192,343.95	84,631	90,364	101,980	20.36	5,009
2001	129,481.49	42,081	44,931	84,550	20.77	4,071
2003	792.47	219	234	558	20.99	27
2007	331,599.94	52,525	56,083	275,517	21.25	12,966
2008	28,304.14	3,490	3,726	24,578	21.33	1,152
2009	2,616,588.98	223,457	238,594	2,377,995	21.42	111,018
2010	22,802.43	1,015	1,084	21,718	21.47	1,012
	3,386,013.03	438,509	468,213	2,917,799		136,792
NESHAMINY						
INTERIM SURVIVOR CURVE.. IOWA 70-S1						
PROBABLE RETIREMENT YEAR.. 6-2044						
1992	14,483.03	5,889	6,288	8,195	27.73	296
2007	3,949.05	460	491	3,458	30.36	114
2008	2,249.22	201	215	2,034	30.56	67
	20,681.30	6,550	6,994	13,687		477
INGRAM'S MILL SHED						
INTERIM SURVIVOR CURVE.. IOWA 70-S1						
PROBABLE RETIREMENT YEAR.. 6-2030						
1970	1,485.00	891	951	534	16.14	33
1990	2,257.94	1,228	1,311	947	17.61	54
2005	70,161.91	17,218	18,384	51,778	18.45	2,806
2006	65,836.17	14,023	14,973	50,863	18.47	2,754
2007	15,415.09	2,738	2,924	12,491	18.52	674
2008	65,252.38	9,064	9,678	55,574	18.60	2,988
	220,408.49	45,162	48,221	172,187		9,309

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DAF GARAGE						
INTERIM SURVIVOR CURVE.. IOWA 70-S1						
PROBABLE RETIREMENT YEAR.. 6-2036						
1996	6,437.06	2,559	2,732	3,705	22.74	163
SIMPSON PAPER PARCEL						
INTERIM SURVIVOR CURVE.. IOWA 70-S1						
PROBABLE RETIREMENT YEAR.. 6-2039						
1998	10,255.00	3,480	3,716	6,539	25.31	258
DWELLING AND GARAGE AT BEAR GAP PUMPING STATION						
FULLY ACCRUED						
1892	1,350.00	1,350	1,350			
1938	768.20	768	768			
1940	753.51	754	754			
1947	144.38	144	144			
1949	490.00	490	490			
1961	2,996.93	2,997	2,997			
1964	1,089.01	1,089	1,089			
1970	3,593.78	3,594	3,594			
1978	309.07	309	309			
1981	3,614.99	3,615	3,615			
1983	5,843.36	5,843	5,843			
1986	97.08	97	97			
1988	4,484.11	4,484	4,484			
1990	394.15	394	394			
1991	574.30	574	574			
1994	1,350.00	1,350	1,351			
	27,852.87	27,852	27,853			
BRIDGE DECK - ROARING CREEK						
INTERIM SURVIVOR CURVE.. IOWA 70-S1						
PROBABLE RETIREMENT YEAR.. 6-2044						
1994	8,034.32	3,032	3,268	4,766	28.05	170
1996	2,873.14	991	1,068	1,805	28.48	63
2009	3,583.33	219	236	3,347	30.79	109
	14,490.79	4,242	4,572	9,918		342

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
IMPROVEMENTS TO LEASED PROPERTY - SUSQUEHANNA FULLY ACCRUED						
1982	51,355.57	51,356	51,356			
1983	10,217.44	10,217	10,217			
	61,573.01	61,573	61,573			
HAWLEY TELEMETRY BUILDING INTERIM SURVIVOR CURVE.. IOWA 70-S1 PROBABLE RETIREMENT YEAR.. 6-2034						
1994	71,331.91	31,892	35,634	35,698	21.02	1,698
CHALFONT INTERIM SURVIVOR CURVE.. IOWA 70-S1 PROBABLE RETIREMENT YEAR.. 6-2036						
1991	884.19	419	468	416	22.19	19
1997	8,005.03	3,037	3,393	4,612	22.90	201
2001	38.67	12	13	26	23.33	1
2007	48,723.24	6,977	7,796	40,927	23.93	1,710
	57,651.13	10,445	11,670	45,981		1,931
MONROE MANOR INTERIM SURVIVOR CURVE.. IOWA 70-S1 PROBABLE RETIREMENT YEAR.. 6-2022						
1977	4,414.66	3,147	3,516	899	10.25	88
1987	2,219.38	1,539	1,720	499	10.60	47
1989	599.24	405	452	147	10.57	14
2000	1,296.90	655	732	565	10.79	52
	8,530.18	5,746	6,420	2,110		201

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EMBREEVILLE STORAGE SHED FULLY ACCRUED						
1948	3,210.00	3,210	3,210			
EMBREEVILLE CONTROL VALVE BUILDING FULLY ACCRUED						
1948	1,664.00	1,664	1,664			
WAYMART WAREHOUSE INTERIM SURVIVOR CURVE.. IOWA 70-S1 PROBABLE RETIREMENT YEAR.. 6-2043						
2003	116,849.11	25,333	28,517	88,332	28.90	3,056
2008	34,732.97	3,178	3,577	31,156	29.79	1,046
2009	93.30	6	7	86	29.95	3
2011	9,569.85	78	88	9,482	30.24	314
	161,245.23	28,595	32,189	129,056		4,419
DEER LAKE BOROUGH INTERIM SURVIVOR CURVE.. IOWA 70-S1 PROBABLE RETIREMENT YEAR.. 6-2045						
2005	19,760.57	3,225	3,630	16,131	30.76	524
SPRINGFIELD INTERIM SURVIVOR CURVE.. IOWA 70-S1 PROBABLE RETIREMENT YEAR.. 6-2049						
2008	225,336.69	18,185	20,471	204,866	34.17	5,995
2010	88,276.41	2,472	2,783	85,493	34.71	2,463
	313,613.10	20,657	23,254	290,359		8,458

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COMMERCE STREET						
INTERIM SURVIVOR CURVE.. IOWA 70-S1						
PROBABLE RETIREMENT YEAR.. 6-2049						
2008	166,704.91	13,453	15,144	151,561	34.17	4,435
COVE VILLAGE						
INTERIM SURVIVOR CURVE.. IOWA 70-S1						
PROBABLE RETIREMENT YEAR.. 6-2025						
1973	905.50	600	676	230	12.76	18
1974	353.76	234	263	91	12.75	7
2005	5,150.24	1,564	1,761	3,389	13.76	246
	6,409.50	2,398	2,700	3,710		271
	20,798,399.56	3,603,464	3,847,557	16,950,842		762,394
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE; PCT..					22.2	3.67

AQUA PENNSYLVANIA, INC.

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CRUM CREEK PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
1892	2,584.75	1,330	1,056	1,529	25.93	59
1920	132,091.80	65,953	52,387	79,705	28.05	2,842
1988	45,736.60	19,251	15,291	30,446	31.64	962
1993	96,686.46	35,155	27,924	68,762	31.50	2,183
1999	5,791.51	1,598	1,269	4,523	31.48	144
2001	210,077.18	50,629	40,215	169,862	31.49	5,394
2002	24,104.79	5,380	4,273	19,832	31.32	633
2003	4,272.48	868	689	3,583	31.37	114
2004	13,112.91	2,396	1,903	11,210	31.31	358
2005	65,067.93	10,502	8,342	56,726	31.17	1,820
2006	57,786.33	8,032	6,380	51,406	30.97	1,660
2007	274,513.92	31,514	25,033	249,481	30.84	8,090
2008	22,260.45	1,990	1,581	20,679	30.56	677
2009	48,880.01	3,040	2,415	46,465	30.15	1,541
2010	37,080.00	1,220	969	36,111	29.40	1,228
	1,040,047.12	238,858	189,727	850,320		27,705

CRUM CREEK TRAVELING SCREEN
FULLY ACCRUED

1974	83,928.29	83,928	83,928			
1976	953.84	954	954			
2008	2,607.41	2,607	2,608			
	87,489.54	87,489	87,490			

CRUM CREEK SILTATION BASIN
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5
PROBABLE RETIREMENT YEAR.. 6-2012

2005	2,160.08	1,852	1,466	694	1.00	694
2007	11,565.29	9,252	7,323	4,242	1.00	4,242
	13,725.37	11,104	8,789	4,936		4,936

AQUA PENNSYLVANIA, INC.

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PICKERING CREEK PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2054						
1982	800.00	227	180	620	38.57	16
1999	368,303.50	87,509	69,264	299,040	38.51	7,765
2001	38,678.21	7,968	6,307	32,371	38.54	840
2004	9,395.89	1,454	1,151	8,245	38.25	216
2005	3,637.80	495	392	3,246	38.05	85
2006	15,988.66	1,871	1,481	14,508	37.74	384
2007	4,153.42	400	317	3,836	37.49	102
2009	244,664.10	12,674	10,030	234,634	36.61	6,409
2010	23,576.01	648	513	23,063	35.36	652
	709,197.59	113,246	89,635	619,563		16,469

PICKERING CREEK TRAVELING SCREEN
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5
PROBABLE RETIREMENT YEAR.. 6-2013

2008	40,908.73	24,570	19,447	21,462	2.00	10,731
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NESHAMINY CREEK PUMPING STATION
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5
PROBABLE RETIREMENT YEAR.. 6-2034

1909	15,857.28	9,600	7,599	8,258	19.95	414
1961	678.23	375	297	381	21.94	17
1994	222,083.35	96,651	76,500	145,583	22.06	6,599
1996	22,824.87	9,244	7,317	15,508	22.04	704
2001	26,351.60	8,248	6,528	19,824	21.95	903
2005	43,579.82	9,387	7,430	36,150	21.86	1,654
2007	17,790.10	2,761	2,185	15,605	21.77	717
2008	7,884.47	960	760	7,124	21.63	329
	357,049.72	137,226	108,616	248,433		11,337

AQUA PENNSYLVANIA, INC.

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PERKIOMEN CREEK						
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2056						
1931	30,191.28	12,529	9,917	20,274	36.28	559
1957	10,622.72	4,019	3,181	7,442	38.59	193
1958	1,257.56	475	376	882	38.74	23
1959	59.07	22	17	42	38.91	1
1965	5,612.07	2,023	1,601	4,011	39.47	102
1981	2,452.85	697	552	1,901	39.93	48
1986	828.49	317	251	577	40.36	14
1990	340,329.63	116,495	92,207	248,123	40.35	6,149
1996	6,665.10	1,810	1,433	5,232	40.25	130
1998	22,480.17	5,494	4,348	18,132	40.19	451
1999	50,913.50	11,730	9,285	41,629	40.08	1,039
2001	4,938.30	988	782	4,156	40.00	104
2002	23,594.81	4,332	3,429	20,166	40.02	504
2007	3,215.98	300	237	2,979	38.92	77
2010	6,975.41	186	147	6,828	36.59	187
2011	10,189.28	73	58	10,131	34.71	292
	520,326.22	161,490	127,821	392,505		9,873

PERKIOMEN CREEK TRAVELING SCREEN
FULLY ACCRUED

1957	583.27	583	583
1958	783.85	784	784
1959	1,076.19	1,076	1,076
1973	10,429.67	10,430	10,430
1984	4,421.25	4,421	4,421
1985	46,618.30	46,618	46,618
1986	27,505.50	27,506	27,506
1989	9,832.18	9,832	9,832
1990	1,859.63	1,860	1,860
1999	1,725.40	1,725	1,725
2000	1,176.55	1,177	1,177
	106,011.79	106,012	106,012

AQUA PENNSYLVANIA, INC.

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GREEN LANE						
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2082						
1957	5,413,829.66	1,487,179	1,171,520	4,242,310	52.38	80,991
1958	10,135.71	2,641	2,080	8,056	53.38	151
1962	139.46	35	28	111	54.09	2
1963	1,084.72	273	215	870	54.04	16
1967	1,009.05	244	192	817	55.01	15
1970	2,862.53	651	513	2,350	55.15	43
1978	1,742.59	313	247	1,496	56.29	27
1981	32,915.31	5,013	3,949	28,966	56.21	515
1993	5,425.05	1,299	1,023	4,402	57.19	77
1997	532.84	105	83	450	56.92	8
1998	14,738.92	2,740	2,158	12,581	56.93	221
1999	2,888.32	506	399	2,489	56.49	44
2004	12,233.94	1,370	1,079	11,155	55.50	201
2005	300,406.38	29,380	23,144	277,262	55.35	5,009
2006	2,875.60	240	189	2,687	54.88	49
	5,802,820.08	1,531,989	1,206,819	4,596,002		87,369

SPRINGTON

INTERIM SURVIVOR CURVE.. IOWA 120-R1.5
PROBABLE RETIREMENT YEAR.. 6-2057

1932	1,646,471.20	686,085	540,461	1,106,010	35.94	30,774
1939	981.38	387	305	676	37.89	18
1940	886.19	350	276	610	37.70	16
1959	12,635.73	4,580	3,608	9,028	39.74	227
1964	3,632.50	1,293	1,019	2,614	39.96	65
1968	2,433.32	832	655	1,778	40.33	44
1975	777.28	250	197	580	40.34	14
1978	7,415.31	2,267	1,786	5,629	40.53	139
1980	1,710.55	486	383	1,328	40.94	32
1981	46,993.29	12,721	10,021	36,972	40.92	904
1982	6,625.51	1,707	1,345	5,281	40.93	129
1983	17,832.28	4,287	3,377	14,455	40.97	353
1984	12,681.07	2,616	2,061	10,620	41.03	259
1985	30,310.25	3,989	3,142	27,168	41.11	661
1986	28,144.30	10,695	8,425	19,719	40.79	483

AQUA PENNSYLVANIA, INC.

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SPRINGTON						
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2057						
1987	5,036.26	1,861	1,466	3,570	40.94	87
1988	77,538.05	27,821	21,916	55,622	41.10	1,353
1989	52,581.90	18,393	14,489	38,093	40.89	932
1990	3,170.36	1,072	844	2,326	41.11	57
1991	88,633.22	29,072	22,901	65,732	40.98	1,604
1992	3,962.38	1,257	990	2,972	40.88	73
1993	25,075.36	7,628	6,009	19,066	41.17	463
1994	5,660.71	1,655	1,304	4,357	41.14	106
1995	184,044.78	51,533	40,595	143,450	41.14	3,487
1996	9,424.27	2,530	1,993	7,431	40.87	182
1997	158,058.79	40,273	31,725	126,334	40.95	3,085
1999	600,328.08	136,154	107,254	493,074	40.91	12,053
2002	14,680.96	2,656	2,092	12,589	40.75	309
2003	35,517.99	5,853	4,611	30,907	40.54	762
2004	105,864.75	15,636	12,317	93,548	40.39	2,316
2007	132,428.85	12,130	9,555	122,874	39.67	3,097
2008	13,245.67	942	742	12,504	39.19	319
2009	42,599.08	2,104	1,658	40,941	38.49	1,064
2010	44,307.64	1,161	914	43,394	37.17	1,167
2011	41,448.75	294	232	41,217	35.21	1,171
	3,463,138.01	1,092,570	860,668	2,602,469		67,805

IRONWORKS CREEK

INTERIM SURVIVOR CURVE.. IOWA 120-R1.5

PROBABLE RETIREMENT YEAR.. 6-2068

1937	6,650.13	2,383	1,877	4,773	42.28	113
1943	874,664.05	294,587	232,060	642,604	44.36	14,486
1945	27,587.61	9,697	7,639	19,949	43.89	455
1946	609.41	204	161	448	44.89	10
1950	4,336.62	1,404	1,106	3,231	45.38	71
1951	7,040.87	2,359	1,858	5,183	45.26	115
1953	349.69	118	93	257	45.09	6
1954	1,408.54	453	357	1,052	46.09	23
1955	830.75	268	211	620	46.04	13
1961	1,475.62	446	351	1,125	47.09	24

AQUA PENNSYLVANIA, INC.

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
IRONWORKS CREEK						
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2068						
1981	2,061.06	434	342	1,719	48.13	36
1983	2,645.75	449	354	2,292	48.34	47
1987	8,431.01	2,792	2,199	6,232	48.46	129
1992	4,402.33	1,238	975	3,427	48.57	71
1993	3,039.83	821	647	2,393	48.67	49
1997	4,503.82	1,009	795	3,709	48.50	76
1998	3,133.00	664	523	2,610	48.35	54
2000	843,147.80	155,814	122,742	720,406	48.52	14,848
2002	18,695.56	2,945	2,320	16,376	48.14	340
2004	46,791.43	5,994	4,722	42,069	47.64	883
2005	130,517.18	14,644	11,536	118,981	47.48	2,506
2006	1,105,258.51	106,105	83,583	1,021,676	47.08	21,701
2007	791,580.23	62,377	49,138	742,442	46.76	15,878
2008	16,361.75	1,001	788	15,574	46.02	338
2009	10,702.25	454	358	10,344	45.17	229
2010	33,486.43	757	596	32,890	43.25	760
2011	13,892.30	85	67	13,825	40.57	341
	3,963,603.53	669,502	527,398	3,436,207		73,602

RIDLEY CREEK DAM

INTERIM SURVIVOR CURVE.. IOWA 120-R1.5
PROBABLE RETIREMENT YEAR.. 6-2067

1942	48,831.00	17,291	13,621	35,210	43.36	812
1957	46,133.00	14,546	11,459	34,674	46.00	754
2002	29,131.51	4,641	3,656	25,476	47.50	536
2003	255,656.70	37,019	29,161	226,496	47.25	4,794
2004	10,479.22	1,357	1,069	9,410	47.05	200
2006	41,816.26	4,056	3,195	38,621	46.55	830
2008	14,763.89	912	719	14,045	45.54	308
2009	14,860.33	639	503	14,357	44.51	323
	461,671.91	80,461	63,383	398,289		8,557

AQUA PENNSYLVANIA, INC.

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TOWNSHIP LINE DAM						
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2094						
1934	62,256.14	19,405	15,286	46,970	49.58	947
1988	35,013.13	9,422	7,422	27,591	62.47	442
1989	18,049.36	4,686	3,691	14,358	62.75	229
1990	16,250.50	4,061	3,199	13,052	63.03	207
1994	425,033.22	90,320	71,150	353,883	63.00	5,617
1996	9,960.54	1,927	1,518	8,443	62.52	135
2009	68,797.78	2,339	1,842	66,956	56.82	1,178
2010	14,825.54	270	213	14,613	53.95	271
	650,186.21	132,430	104,321	545,866		9,026

SHENANGO RIVER DAM						
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2018						
1927	21,675.62	18,093	14,253	7,423	6.91	1,074
1948	32.89	27	21	12	6.93	2
2006	2,544.43	1,066	840	1,704	6.93	246
	24,252.94	19,186	15,114	9,139		1,322

RESERVOIR NO. 1 - BEAR GAP						
FULLY ACCRUED						
1891	7,538.26	7,538	7,538			
1916	16,713.69	16,714	16,714			
2000	16,335.07	16,335	16,335			
2010	90,295.31	90,295	90,295			
	130,882.33	130,882	130,882			

RESERVOIR NO. 2 - BEAR GAP						
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2073						
1916	10,829.83	4,114	3,189	7,641	40.14	190
1923	394,184.44	139,620	108,236	285,948	41.87	6,829

AQUA PENNSYLVANIA, INC.

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RESERVOIR NO. 2 - BEAR GAP						
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2073						
1936	13,192.99	4,563	3,537	9,656	44.05	219
1941	5,687.34	1,835	1,423	4,264	46.28	92
1942	3,355.56	1,131	877	2,479	45.94	54
1986	1,403,126.02	456,016	353,510	1,049,616	51.92	20,216
1989	3,397.11	1,009	782	2,615	52.07	50
1990	12,927.99	3,719	2,883	10,045	51.99	193
1993	6,233.82	1,605	1,244	4,990	51.93	96
1995	9,166.91	2,156	1,671	7,496	52.03	144
1996	13,584.79	3,057	2,370	11,215	51.67	217
2000	489,488.23	86,150	66,785	422,703	51.50	8,208
2002	3,849.76	575	446	3,404	51.24	66
2009	127,814.32	5,138	3,983	123,831	47.75	2,593
	2,496,839.11	710,688	550,936	1,945,903		39,167
RESERVOIR NO. 4 - TROUT RUN						
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2038						
1998	4,832.24	1,627	1,261	3,571	25.61	139
2011	8,976.44	95	74	8,902	23.45	380
	13,808.68	1,722	1,335	12,473		519
RESERVOIR NO. 6 - ROARING CREEK						
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2046						
1896	156,381.47	80,443	62,361	94,020	25.85	3,637
1902	23,910.03	12,249	9,496	14,414	26.14	551
1904	20,000.00	10,222	7,924	12,076	26.33	459
1909	21,394.03	10,665	8,268	13,126	27.87	471
1912	60,474.45	30,304	23,492	36,982	27.58	1,341
1924	349,934.14	171,013	132,572	217,362	29.28	7,424
1935	3,022.53	1,421	1,102	1,921	30.38	63
1936	6,891.54	3,249	2,519	4,373	30.26	145
1937	4,291.63	2,027	1,571	2,721	30.17	90

AQUA PENNSYLVANIA, INC.

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RESERVOIR NO. 6 - ROARING CREEK						
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2046						
1938	8,607.87	4,073	3,157	5,451	30.09	181
1939	2,287.32	1,084	840	1,447	30.04	48
1941	302.46	138	107	195	31.01	6
1973	4,119.06	1,698	1,316	2,803	31.93	88
1974	21,410.12	8,716	6,757	14,653	31.97	458
1985	1,444,815.07	353,835	274,298	1,170,517	32.48	36,038
1991	10,879.28	4,156	3,222	7,657	32.36	237
1993	4,741.73	1,690	1,310	3,432	32.51	106
1994	22,873.37	7,855	6,089	16,784	32.50	516
2000	35,407.57	8,997	6,975	28,433	32.29	881
2001	41,896.66	9,930	7,698	34,199	32.19	1,062
2002	14,092.51	3,082	2,389	11,704	32.15	364
2003	53,889.03	10,735	8,322	45,567	32.16	1,417
2005	187,721.51	29,735	23,051	164,671	31.88	5,165
2007	3,007.71	338	262	2,746	31.59	87
2008	479,590.06	41,868	32,457	447,133	31.36	14,258
2009	8,858.66	539	417	8,442	30.89	273
2011	2,781.00	24	19	2,762	28.82	96
	2,993,580.81	810,086	627,991	2,365,591		75,462

BRUSH VALLEY RESERVOIR

INTERIM SURVIVOR CURVE.. IOWA 120-R1.5

PROBABLE RETIREMENT YEAR.. 6-2027

1882	23,655.70	16,263	12,607	11,049	13.86	797
1921	21,100.18	14,283	11,072	10,028	15.26	657
1924	12,924.99	8,790	6,814	6,111	15.04	406
1935	17,538.93	11,967	9,277	8,262	14.91	554
1941	233.27	156	121	112	15.47	7
1983	1,385.81	798	619	767	15.67	49
1986	3,118.80	1,918	1,487	1,632	15.65	104
1994	23,385.72	12,205	9,462	13,924	15.57	894
1996	3,332.71	1,635	1,267	2,066	15.58	133
2000	35,753.28	14,788	11,464	24,289	15.60	1,557
2001	113,136.70	44,236	34,293	78,844	15.58	5,061
2002	5,775.00	2,115	1,639	4,136	15.57	266

AQUA PENNSYLVANIA, INC.

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BRUSH VALLEY RESERVOIR						
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2027						
2003	1,154.81	392	304	851	15.58	55
2009	24,519.47	2,830	2,194	22,325	15.33	1,456
	287,015.37	132,376	102,620	184,396		11,996

ROADWAYS - ROARING CREEK
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5
PROBABLE RETIREMENT YEAR.. 6-2073

1882	2,508.82	1,195	926	1,583	29.73	53
1886	6,473.02	2,833	2,196	4,277	31.25	137
1887	2,504.15	1,079	836	1,668	32.25	52
1900	749.15	304	236	513	36.06	14
1916	8,474.13	3,219	2,495	5,979	40.14	149
1919	8,186.61	2,916	2,261	5,926	41.33	143
1924	29,026.24	10,859	8,418	20,608	41.21	500
1931	3,846.25	1,337	1,037	2,809	43.46	65
1932	4,051.43	1,386	1,074	2,977	44.46	67
1934	91.24	31	24	67	44.95	1
1935	5,001.59	1,716	1,330	3,672	44.48	83
1936	3,195.60	1,105	857	2,339	44.05	53
1940	2,015.93	686	532	1,484	45.28	33
	76,124.16	28,666	22,222	53,902		1,350

ROADWAYS - PAVING ROARING CREEK
FULLY ACCRUED

1967	6,355.75	6,356	6,356			
1991	1,086.86	1,087	1,087			
	7,442.61	7,443	7,443			

AQUA PENNSYLVANIA, INC.

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RESERVOIR NO. 1 - MT. CARMEL FULLY ACCRUED						
1885	11,955.77	11,956	11,956			
1902	1,471.03	1,471	1,471			
1904	177.42	177	177			
1986	12,191.79	12,192	12,192			
1994	1,522.25	1,522	1,522			
2009	93,619.03	93,619	93,619			
2010	26,729.46	26,729	26,730			
	147,666.75	147,666	147,667			
RESERVOIR NO. 2 - MT. CARMEL FULLY ACCRUED						
1887	10,786.51	10,787	10,787			
1947	4,655.91	4,656	4,656			
1986	44,145.78	44,146	44,146			
1994	1,522.25	1,522	1,521			
	61,110.45	61,111	61,110			
CITIZENS WATER CO. DAM FULLY ACCRUED						
1919	2,369.00	2,369	2,369			
1923	955.00	955	955			
1932	34.00	34	34			
1984	295.00	295	295			
	3,653.00	3,653	3,653			
NORTH WAYNE INTERIM SURVIVOR CURVE.. IOWA 120-R1.5 PROBABLE RETIREMENT YEAR.. 6-2102						
2002	186,994.91	22,720	14,031	172,964	65.07	2,658
2003	13,760.83	1,508	931	12,830	64.99	197
2004	23,749.57	2,327	1,437	22,313	64.43	346
	224,505.31	26,555	16,399	208,107		3,201

AQUA PENNSYLVANIA, INC.

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NUI FACILITIES						
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2082						
2002	66,019.60	9,091	5,614	60,406	56.36	1,072
2003	38,703.34	4,830	2,983	35,720	56.10	637
2004	10,864.60	1,217	751	10,114	55.50	182
2005	259.34	25	16	243	55.35	4
2006	874.94	73	45	830	54.88	15
	116,721.82	15,236	9,409	107,313		1,910
WAPWALLOPEN						
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2025						
1925	437.76	315	194	244	13.01	19
1970	800.35	537	332	468	13.64	34
	1,238.11	852	526	712		53
CORNOG QUARRY						
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2128						
2003	2,446,932.22	244,693	151,110	2,295,822	72.00	31,886
2004	4,470.37	397	245	4,225	71.74	59
	2,451,402.59	245,090	151,355	2,300,047		31,945
RED SHALE DAM						
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2103						
2003	146,491.59	16,055	9,915	136,577	64.99	2,102
2009	11,981.00	388	240	11,741	59.73	197
	158,472.59	16,443	10,155	148,318		2,299

AQUA PENNSYLVANIA, INC.

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HONESDALE						
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
1934	112.63	66	41	72	21.04	3
1938	1.15	1	1			
1944	832.18	478	295	537	21.50	25
1945	386.87	221	136	251	21.72	12
1946	1.50	1	1	1	21.21	
1960	135.30	77	48	87	21.46	4
1961	1,392.01	770	475	917	21.94	42
1962	507.01	280	173	334	21.92	15
1963	601.80	332	205	397	21.93	18
1964	2,990.72	1,650	1,019	1,972	21.97	90
	6,961.17	3,876	2,394	4,568		209
BRISTOL						
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2046						
2006	39,848.01	5,419	3,346	36,502	31.76	1,149
	26,457,701.63	6,753,897	5,364,683	21,093,023		497,992
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					42.4	1.88

AQUA PENNSYLVANIA, INC.

ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SCHUYLKILL RIVER INTAKE						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2036						
1961	278,314.89	151,932	164,283	114,032	22.99	4,960
1962	31,179.29	17,015	18,398	12,781	22.94	557
1963	9,204.05	4,969	5,373	3,831	23.43	164
1973	758.40	394	426	332	23.73	14
1981	92,817.42	45,610	49,318	43,499	24.05	1,809
1982	30,077.41	14,771	15,972	14,105	23.91	590
1994	7,283.64	3,009	3,254	4,030	24.15	167
1995	1,505.51	600	649	857	24.16	35
1996	79,870.96	30,551	33,034	46,837	24.22	1,934
1997	28,108.48	10,271	11,106	17,002	24.31	699
1998	35,579.34	12,396	13,404	22,175	24.31	912
1999	83,493.77	27,653	29,901	53,593	24.23	2,212
2000	16,184.29	5,038	5,448	10,736	24.34	441
2002	107,429.33	29,006	31,364	76,065	24.33	3,126
2003	21,176.29	5,252	5,679	15,497	24.26	639
2004	29,588.60	6,628	7,167	22,422	24.25	925
2005	7,788.75	1,542	1,667	6,122	24.30	252
2006	3,239.37	554	599	2,640	24.24	109
2007	1,846.36	261	282	1,564	24.25	64
2009	6,129.65	470	508	5,622	24.11	233
2010	6,617,680.67	265,369	286,940	6,330,741	23.94	264,442
2011	30,818.99	324	350	30,469	23.67	1,287
	7,520,075.46	633,615	685,122	6,834,952		285,571

SCHUYLKILL RIVER TRAVELING SCREEN
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5
PROBABLE RETIREMENT YEAR.. 6-2013

1961	2,864.30	2,696	2,864			
1962	8,853.48	8,344	8,853			
1963	637.58	601	638			
1964	105.07	99	105			
1967	289.62	272	290			
1968	524.57	493	525			
1989	100,303.37	92,018	99,612	691	1.98	349
2003	126,825.27	101,460	109,834	16,991	2.00	8,496

AQUA PENNSYLVANIA, INC.

ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SCHUYLKILL RIVER TRAVELING SCREEN						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2013						
2005	7,354.19	5,516	5,971	1,383	2.00	692
	247,757.45	211,499	228,692	19,065		9,537
PICKERING EAST INTAKE						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2064						
1989	623,634.28	200,311	216,595	407,039	46.49	8,755
1990	922,319.02	286,657	309,959	612,360	46.57	13,149
1991	16,040.68	4,780	5,169	10,872	47.11	231
1992	220.50	63	68	153	47.23	3
1998	134,429.06	28,835	31,179	103,250	47.61	2,169
1999	134,564.48	27,128	29,333	105,231	47.52	2,214
2000	15,867.04	2,967	3,208	12,659	47.82	265
2001	67,680.69	11,709	12,661	55,020	47.80	1,151
2002	19,354.97	3,066	3,315	16,040	47.82	335
2003	10,500.65	1,504	1,626	8,875	47.87	185
2004	148,507.59	18,920	20,458	128,050	47.95	2,670
2006	37,515.92	3,564	3,854	33,662	47.63	707
2008	178,677.55	10,613	11,476	167,202	47.51	3,519
2009	90,883.16	3,690	3,990	86,893	47.26	1,839
2010	680,289.48	14,354	15,521	664,768	46.39	14,330
	3,080,485.07	618,161	668,412	2,412,074		51,522
PICKERING EAST INTAKE TRAVELING SCREEN						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2009						
1989	90,471.19	90,471	90,471			

AQUA PENNSYLVANIA, INC.

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UPPER MERION INTAKE						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2044						
1969	274,071.70	125,525	136,353	137,719	29.94	4,600
1971	554,483.94	253,011	274,836	279,648	29.93	9,343
1972	226,165.15	100,960	109,669	116,496	30.44	3,827
1974	828.62	364	395	434	30.57	14
1979	7,009.16	2,966	3,222	3,787	30.89	123
1983	2,232.66	911	990	1,243	30.82	40
1984	386,608.60	150,932	163,952	222,657	31.14	7,150
1985	1,121.85	415	451	671	31.14	22
1993	32,224.59	11,775	12,791	19,434	31.26	622
1997	28,539.94	8,790	9,548	18,992	31.45	604
1998	16,614.49	4,860	5,279	11,335	31.44	361
1999	4,710.60	1,300	1,412	3,299	31.48	105
2000	9,065.21	2,343	2,545	6,520	31.55	207
2001	329.05	79	86	243	31.49	8
	1,544,005.56	664,231	721,529	822,478		27,026

CHESTER CREEK TRAVELING SCREEN
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5
PROBABLE RETIREMENT YEAR.. 6-2016

1988	27,304.00	22,419	24,353	2,951	5.01	589
1996	254,205.79	190,654	207,100	47,106	5.00	9,421
1997	3,083.69	2,275	2,471	613	4.98	123
1998	17,083.55	12,348	13,413	3,671	4.99	736
2001	689.00	460	500	189	4.99	38
2004	36,336.77	21,213	23,043	13,294	4.99	2,664
2008	13,110.53	4,924	5,349	7,762	4.99	1,556
	351,813.33	254,293	276,229	75,586		15,127

RIDLEY CREEK TRAVELING SCREEN
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5
PROBABLE RETIREMENT YEAR.. 6-2023

1942	3,640.00	2,679	2,910	730	11.65	63
1957	20,186.00	14,607	15,867	4,319	11.79	366

AQUA PENNSYLVANIA, INC.

ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RIDLEY CREEK TRAVELING SCREEN INTERIM SURVIVOR CURVE.. IOWA 100-R2.5 PROBABLE RETIREMENT YEAR.. 6-2023						
1997	3,210.13	1,735	1,885	1,325	11.91	111
2001	10,105.13	4,618	5,016	5,089	11.88	428
2002	1,656.00	714	776	880	11.88	74
2003	128,432.55	51,681	56,139	72,294	11.88	6,085
2005	1,859.34	624	678	1,181	11.89	99
	169,089.15	76,658	83,271	85,818		7,226
BRISTOL WATER TREATMENT INTAKE INTERIM SURVIVOR CURVE.. IOWA 100-R2.5 PROBABLE RETIREMENT YEAR.. 6-2060						
1964	96,762.00	35,463	38,522	58,240	39.96	1,457
INGRAM'S MILL INTAKE INTERIM SURVIVOR CURVE.. IOWA 100-R2.5 PROBABLE RETIREMENT YEAR.. 6-2050						
1972	137,285.00	55,971	60,799	76,486	34.53	2,215
2005	7,444.66	1,045	1,135	6,310	36.74	172
2007	15,206.93	1,496	1,625	13,582	36.65	371
2008	3,737.81	284	308	3,430	36.53	94
2010	82,356.89	2,232	2,425	79,932	35.90	2,227
	246,031.29	61,028	66,292	179,740		5,079
NEW BEAR GAP INTAKE CHAMBERS INTERIM SURVIVOR CURVE.. IOWA 100-R2.5 PROBABLE RETIREMENT YEAR.. 6-2070						
1995	151,996.52	35,993	39,098	112,899	51.57	2,189
1996	26,687.97	6,005	6,523	20,165	51.67	390
1999	10,785.00	2,032	2,207	8,578	51.69	166
	189,469.49	44,030	47,828	141,642		2,745

AQUA PENNSYLVANIA, INC.

ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEW SHENANGO VALLEY RAW WATER INTAKE & PUMPING STRUCTURE INTERIM SURVIVOR CURVE.. IOWA 100-R2.5 PROBABLE RETIREMENT YEAR.. 6-2075						
2000	1,100,180.00	182,740	198,503	901,677	55.23	16,326
2002	2,893.65	404	439	2,455	55.52	44
	1,103,073.65	183,144	198,942	904,132		16,370
NEW SHENANGO VALLEY TRAVELLING SCREEN & COMPRESSOR SURVIVOR CURVE.. 20-SQUARE						
2000	262,529.55	144,391	156,846	105,684	9.00	11,743
EMBREEVILLE HOSPITAL - SLUDGE LAGOON INTERIM SURVIVOR CURVE.. SQUARE PROBABLE RETIREMENT YEAR.. 6-2053						
2003	17,592.00	7,037	7,644	9,948	12.00	829
2004	28.52	10	11	18	13.00	1
	17,620.52	7,047	7,655	9,966		830
EMLENTON INTERIM SURVIVOR CURVE.. IOWA 100-R2.5 PROBABLE RETIREMENT YEAR.. 6-2014						
1909	9,431.00	8,625	9,369	62	3.26	19
1960	332.48	304	330	2	3.05	1
1961	69.98	64	70			
	9,833.46	8,993	9,769	64		20
	14,929,017.17	3,033,024	3,279,580	11,649,441		434,253
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					26.8	2.91