

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.13 MAINS & ACCESSORIES - PLASTIC

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)
SURVIVOR CURVE.. IOWA 75-R2.5						
1965	23,354.25	9,559	8,695	14,659	31.52	465
1966	214,132.98	87,859	79,921	134,212	31.92	4,205
1967	1,369.53	555	505	865	32.34	27
1968	94,381.55	36,809	33,483	60,899	33.34	1,827
1969	7,422.13	2,860	2,602	4,820	33.76	143
1970	63,408.01	24,133	21,953	41,455	34.19	1,212
1971	166,708.42	61,882	56,291	110,417	35.19	3,138
1972	124,747.54	45,732	41,600	83,148	35.63	2,334
1973	400,246.61	144,929	131,835	268,412	36.07	7,441
1974	314,787.47	109,515	99,621	215,166	37.07	5,804
1975	210,036.28	72,084	65,571	144,465	37.53	3,849
1976	40,190.66	13,617	12,387	27,804	37.99	732
1977	42,884.44	13,937	12,678	30,206	38.99	775
1978	200,833.67	63,403	57,675	143,159	39.46	3,628
1979	119,464.32	37,201	33,840	85,624	39.94	2,144
1980	330,291.00	98,460	89,564	240,727	40.94	5,880
1981	41,534.31	12,008	10,923	30,611	41.43	739
1982	133,272.39	37,330	33,957	99,315	41.92	2,369
1983	1,905.68	492	448	1,458	42.92	34
1984	70,441.44	16,934	15,404	55,037	43.42	1,268
1985	1,448,467.48	283,900	258,250	1,190,217	43.93	27,093
1986	27,589.14	9,863	8,972	18,617	44.93	414
1987	222,198.08	76,792	69,854	152,344	45.44	3,353
1988	133,775.69	44,614	40,583	93,193	45.97	2,027
1989	223,821.87	71,892	65,397	158,425	46.49	3,408
1990	953,343.25	292,295	265,887	687,456	47.49	14,476
1991	35,654.80	10,483	9,536	26,119	48.03	544
1992	157,191.61	44,202	40,208	116,984	48.57	2,409
1993	152,878.75	41,002	37,298	115,581	49.11	2,354
1994	129,918.57	32,908	29,935	99,984	50.11	1,995
1995	665,126.19	159,630	145,208	519,918	50.67	10,261
1996	24,955.36	5,652	5,141	19,814	51.23	387
1997	4,907.52	1,044	950	3,958	51.79	76
1998	91,368.84	18,173	16,531	74,838	52.36	1,429
1999	478,251.13	88,381	80,396	397,855	52.94	7,515
2000	605,237.37	103,193	93,870	511,367	53.52	9,555
2001	834,572.72	130,193	118,430	716,143	54.10	13,237
2002	164,861.05	23,295	21,190	143,671	54.69	2,627
2003	239,352.94	30,254	27,521	211,832	55.29	3,831

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.13 MAINS & ACCESSORIES - PLASTIC

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)
SURVIVOR CURVE.. IOWA 75-R2.5						
2004	1,584.00	176	160	1,424	55.89	25
2005	4,432.00	428	389	4,043	56.11	72
2006	1,203,042.60	97,446	88,643	1,114,400	56.73	19,644
2007	157,801.52	10,352	9,417	148,385	56.98	2,604
2008	338,863.69	16,977	15,443	323,421	56.88	5,686
2011	408,519.53	1,879	1,709	406,811	54.10	7,520
	11,309,128.38	2,484,323	2,259,871	9,049,259		190,556
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					47.5	1.68

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.99 MAINS & ACCESSORIES - MAIN CLEANING & LINING

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)
SURVIVOR CURVE.. IOWA 50-L4						
1986	771,557.44	403,139	366,716	404,841	22.85	17,717
1987	412,682.96	207,992	189,200	223,483	23.62	9,462
1988	341,676.12	165,030	150,120	191,556	24.62	7,781
1989	692,091.32	321,269	292,243	399,848	25.39	15,748
1990	718,707.25	318,459	289,687	429,020	26.39	16,257
1991	784,060.65	330,874	300,980	483,081	27.39	17,637
1992	838,960.50	337,933	307,402	531,559	28.17	18,870
1993	2,139,088.84	816,276	742,528	1,396,561	29.17	47,877
1994	1,908,942.80	687,983	625,826	1,283,117	30.17	42,530
1995	2,277,007.46	772,361	702,580	1,574,427	31.17	50,511
1996	2,293,600.93	729,365	663,469	1,630,132	32.17	50,672
1997	3,075,501.54	912,809	830,339	2,245,163	33.17	67,687
1998	3,886,247.65	1,071,050	974,283	2,911,965	34.17	85,220
1999	5,312,733.48	1,351,559	1,229,449	4,083,284	35.17	116,101
2000	6,020,851.29	1,404,063	1,277,210	4,743,641	36.17	131,148
2001	5,791,254.02	1,227,746	1,116,822	4,674,432	37.17	125,758
2002	8,475,209.07	1,617,070	1,470,972	7,004,237	38.17	183,501
2003	226,553.95	38,424	34,953	191,601	39.17	4,892
2005	1,799,779.57	228,932	208,249	1,591,531	41.17	38,658
2006	7,477,272.69	792,591	720,982	6,756,291	42.17	160,216
2007	4,249,150.86	360,328	327,773	3,921,378	43.17	90,836
2008	9,399,542.06	597,811	543,801	8,855,741	44.17	200,492
2009	9,383,302.28	397,852	361,907	9,021,395	45.17	199,721
2010	5,670,818.08	120,221	109,359	5,561,459	46.17	120,456
2011	1,872,090.10	9,922	9,026	1,863,064	46.92	39,707
	85,818,682.91	15,221,059	13,845,876	71,972,807		1,859,455
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					38.7	2.17

AQUA PENNSYLVANIA, INC.

ACCOUNT 333 SERVICES

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)
SURVIVOR CURVE.. IOWA 70-R3						
1887	6,221.03	6,221	6,221			
1890	505.18	505	505			
1900	654.48	625	568	86	1.36	63
1908	67.13	60	55	12	3.38	4
1914	119.30	101	92	27	5.04	5
1917	26.36	21	19	7	6.00	1
1918	1,568.69	1,291	1,173	396	6.01	66
1919	25.91	21	19	7	6.04	1
1920	249.12	204	185	64	6.09	11
1923	9,849.31	7,745	7,035	2,814	7.24	389
1924	4,768.74	3,774	3,428	1,341	7.34	183
1925	7,570.27	5,965	5,419	2,151	7.46	288
1926	31,037.96	23,573	21,413	9,625	8.46	1,138
1927	25,898.75	19,577	17,783	8,116	8.59	945
1928	38,252.56	29,053	26,391	11,862	8.74	1,357
1929	32,019.51	24,172	21,957	10,063	8.91	1,129
1930	30,881.53	23,170	21,047	9,835	9.09	1,082
1931	33,697.53	25,108	22,808	10,890	9.29	1,172
1932	38,219.06	28,534	25,920	12,299	9.50	1,295
1933	20,551.61	14,805	13,449	7,103	10.50	676
1934	40,135.84	28,697	26,068	14,068	10.72	1,312
1935	67,887.04	48,159	43,747	24,140	10.96	2,203
1936	61,941.36	43,985	39,955	21,986	11.21	1,961
1937	59,893.18	42,165	38,302	21,591	11.47	1,882
1938	65,187.75	45,468	41,302	23,886	11.75	2,033
1939	108,476.84	75,663	68,731	39,746	12.03	3,304
1940	125,162.03	84,259	76,540	48,622	13.03	3,732
1941	107,968.08	71,993	65,397	42,571	13.33	3,194
1942	48,571.84	32,363	29,398	19,174	13.64	1,406
1943	22,767.56	15,011	13,636	9,132	13.97	654
1944	47,917.45	31,261	28,397	19,520	14.30	1,365
1945	122,662.04	79,853	72,537	50,125	14.65	3,422
1946	135,239.45	84,998	77,211	58,028	15.65	3,708
1947	211,305.09	131,347	119,314	91,991	16.00	5,749
1948	322,516.96	200,025	181,700	140,817	16.37	8,602
1949	318,576.86	195,319	177,425	141,152	16.74	8,432
1950	540,145.11	327,166	297,192	242,953	17.13	14,183
1951	566,724.72	334,481	303,837	262,888	18.13	14,500
1952	535,988.64	312,535	283,902	252,087	18.52	13,612

AQUA PENNSYLVANIA, INC.

ACCOUNT 333 SERVICES

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)
SURVIVOR CURVE.. IOWA 70-R3						
1953	662,273.41	381,536	346,581	315,692	18.92	16,686
1954	816,216.08	468,590	425,660	390,556	19.34	20,194
1955	961,807.25	545,056	495,120	466,687	19.76	23,618
1956	882,148.37	487,122	442,494	439,654	20.76	21,178
1957	723,495.36	394,377	358,246	365,249	21.19	17,237
1958	667,966.65	359,232	326,321	341,646	21.63	15,795
1959	748,343.00	401,037	364,296	384,047	22.07	17,401
1960	733,659.09	379,448	344,685	388,974	23.07	16,861
1961	684,296.32	352,549	320,250	364,046	23.53	15,472
1962	861,306.24	437,630	397,536	463,770	23.99	19,332
1963	703,042.35	348,147	316,251	386,791	24.99	15,478
1964	1,255,039.28	612,836	556,691	698,348	25.46	27,429
1965	806,536.74	388,186	352,622	453,915	25.94	17,499
1966	1,092,961.75	512,599	465,637	627,325	26.94	23,286
1967	863,048.06	398,901	362,355	500,693	27.43	18,253
1968	807,391.25	371,642	337,594	469,797	27.92	16,827
1969	822,530.04	365,039	331,596	490,934	28.92	16,976
1970	844,330.10	373,278	339,080	505,250	29.42	17,174
1971	1,204,627.69	524,495	476,443	728,185	29.93	24,330
1972	1,043,534.62	442,876	402,302	641,233	30.93	20,732
1973	1,331,432.41	556,672	505,672	825,760	31.44	26,265
1974	2,311,141.63	961,435	873,352	1,437,790	31.97	44,973
1975	1,655,680.08	664,259	603,402	1,052,278	32.97	31,916
1976	1,069,372.13	427,214	388,074	681,298	33.49	20,343
1977	1,386,360.87	545,117	495,176	891,185	34.03	26,188
1978	1,753,588.72	672,151	610,571	1,143,018	35.03	32,630
1979	2,011,168.24	758,814	689,295	1,321,873	35.57	37,163
1980	1,671,853.10	621,093	564,191	1,107,662	36.11	30,675
1981	1,712,457.58	619,910	563,117	1,149,341	37.11	30,971
1982	1,420,282.07	505,904	459,555	960,727	37.67	25,504
1983	1,576,031.51	540,264	490,767	1,085,265	38.67	28,065
1984	2,416,023.92	804,778	731,048	1,684,976	39.23	42,951
1985	3,260,400.06	1,017,245	924,049	2,336,351	40.23	58,075
1986	2,508,047.29	953,058	865,743	1,642,304	40.79	40,262
1987	3,056,272.50	1,122,263	1,019,446	2,036,827	41.36	49,246
1988	3,200,242.66	1,126,165	1,022,991	2,177,252	42.36	51,399
1989	3,461,917.90	1,172,898	1,065,442	2,396,476	42.94	55,810
1990	3,648,844.81	1,180,036	1,071,926	2,576,919	43.94	58,646
1991	2,844,346.72	881,747	800,965	2,043,382	44.52	45,898

AQUA PENNSYLVANIA, INC.

ACCOUNT 333 SERVICES

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)
SURVIVOR CURVE.. IOWA 70-R3						
1992	3,312,587.98	975,557	886,181	2,426,407	45.52	53,304
1993	3,569,508.02	1,002,318	910,490	2,659,018	46.10	57,679
1994	3,543,714.37	939,793	853,693	2,690,021	47.10	57,113
1995	4,243,131.11	1,065,875	968,224	3,274,907	47.69	68,671
1996	3,389,964.07	798,337	725,197	2,664,767	48.69	54,729
1997	4,343,912.52	960,873	872,842	3,471,071	49.29	70,421
1998	7,356,816.98	1,511,090	1,372,650	5,984,167	50.29	118,993
1999	5,822,338.68	1,110,902	1,009,126	4,813,213	50.89	94,581
2000	6,914,884.75	1,217,020	1,105,522	5,809,363	51.50	112,803
2001	9,890,572.98	1,582,492	1,437,511	8,453,062	52.50	161,011
2002	14,622,780.26	2,118,841	1,924,722	12,698,058	53.11	239,090
2003	3,068,420.25	395,213	359,005	2,709,415	54.11	50,072
2004	11,182,210.74	1,268,063	1,151,889	10,030,322	54.73	183,269
2005	10,637,761.03	1,033,990	939,260	9,698,501	55.73	174,027
2006	12,521,705.97	1,020,519	927,023	11,594,683	56.35	205,762
2007	12,013,830.19	788,107	715,904	11,297,926	56.98	198,279
2008	13,436,893.77	665,126	604,190	12,832,704	57.61	222,751
2009	15,313,247.14	508,400	461,823	14,851,424	58.24	255,004
2010	20,946,747.29	351,905	319,665	20,627,082	58.52	352,479
2011	8,252,220.52	35,485	32,234	8,219,987	58.57	140,345
	237,654,518.34	45,424,778	41,263,771	196,390,749		4,094,180
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					48.0	1.72

AQUA PENNSYLVANIA, INC.

ACCOUNT 334.02 METERS - REMOTE

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)
SURVIVOR CURVE.. IOWA 17-S1.5						
1962	48.37	48	48			
1981	356.80	332	334	23	0.96	23
1983	547.08	491	495	52	1.41	37
1984	250.31	220	222	28	1.65	17
1985	1,126.10	971	978	148	1.93	77
1988	828.62	743	748	81	2.64	31
1989	1,600.63	1,412	1,422	179	2.94	61
1990	590,817.59	512,416	516,076	74,742	3.21	23,284
1991	2,659,183.37	2,265,624	2,281,807	377,376	3.47	108,754
1992	2,818,874.75	2,351,223	2,368,018	450,857	3.78	119,274
1993	2,221,599.10	1,811,492	1,824,431	397,168	4.08	97,345
1994	2,870,191.02	2,283,524	2,299,835	570,356	4.37	130,516
1995	3,643,802.70	2,815,931	2,836,045	807,758	4.70	171,863
1996	3,687,679.42	2,760,228	2,779,944	907,735	5.04	180,106
1997	485,609.47	350,124	352,625	132,984	5.42	24,536
1998	6,306,855.64	4,361,821	4,392,977	1,913,879	5.80	329,979
1999	4,917,732.17	3,239,802	3,262,944	1,654,788	6.21	266,471
2000	3,451,552.00	2,148,936	2,164,286	1,287,266	6.67	192,993
2001	4,192,826.04	2,448,610	2,466,100	1,726,726	7.12	242,518
2002	5,081,606.97	2,748,641	2,768,274	2,313,333	7.64	302,792
2003	5,430,750.76	2,684,963	2,704,142	2,726,609	8.18	333,326
2004	16,146,764.34	7,177,237	7,228,504	8,918,260	8.75	1,019,230
2005	9,409,414.52	3,675,317	3,701,570	5,707,845	9.36	609,813
2006	3,896,578.57	1,297,561	1,306,829	2,589,750	10.02	258,458
2007	1,450,056.08	393,835	396,648	1,053,408	10.73	98,174
2008	1,291,068.64	267,251	269,160	1,021,909	11.49	88,939
2009	2,465,554.87	344,685	347,147	2,118,408	12.31	172,088
2010	2,455,041.18	173,326	174,564	2,280,477	13.16	173,289
2011	1,517,899.72	26,867	27,059	1,490,841	13.85	107,642
	86,996,216.83	46,143,631	46,473,232	40,522,986		5,051,636

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 8.0 5.81

AQUA PENNSYLVANIA, INC.

ACCOUNT 334.03 METERS - ERTS

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)
SURVIVOR CURVE.. IOWA 15-S1.5						
1999	344,602.49	244,392	242,435	102,167	4.92	20,766
2001	784,698.73	498,284	494,293	290,406	5.75	50,505
2002	4,473,526.94	2,649,223	2,628,004	1,845,523	6.20	297,665
2003	6,525,839.37	3,550,057	3,521,623	3,004,216	6.71	447,722
2004	6,548,693.16	3,218,028	3,192,253	3,356,440	7.25	462,957
2005	8,895,294.95	3,858,779	3,827,873	5,067,422	7.83	647,180
2006	983,252.44	365,278	362,352	620,900	8.46	73,392
2007	958,195.21	291,675	289,339	668,856	9.14	73,179
2008	1,214,952.72	283,205	280,937	934,016	9.87	94,632
2009	946,595.53	149,562	148,364	798,232	10.66	74,881
2010	1,088,366.90	86,961	86,264	1,002,103	11.52	86,988
2011	541,816.18	10,891	10,804	531,012	12.20	43,526
	33,305,834.62	15,206,335	15,084,541	18,221,293		2,373,393
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					7.7	7.13

AQUA PENNSYLVANIA, INC.

ACCOUNT 335 FIRE HYDRANTS

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)
SURVIVOR CURVE.. IOWA 60-R3						
1918	381.15	351	264	117	2.24	52
1927	35.15	30	23	12	4.50	3
1932	49.37	42	32	17	5.03	3
1933	208.99	174	131	78	5.33	15
1934	398.38	329	247	151	5.64	27
1936	106.97	86	65	42	6.30	7
1937	106.97	86	65	42	6.65	6
1939	106.97	84	63	44	7.37	6
1941	213.94	167	125	89	7.52	12
1948	7,543.27	5,467	4,107	3,436	9.99	344
1949	17,820.96	12,722	9,557	8,264	10.46	790
1950	33,031.27	23,228	17,450	15,581	10.94	1,424
1951	45,400.05	31,630	23,762	21,638	11.43	1,893
1952	44,982.09	31,456	23,631	21,351	11.42	1,870
1953	77,287.57	53,189	39,958	37,330	11.93	3,129
1954	108,021.14	73,163	54,963	53,058	12.44	4,265
1955	142,777.88	95,104	71,446	71,332	12.97	5,500
1956	115,489.96	75,692	56,863	58,627	13.49	4,346
1957	125,244.18	80,707	60,630	64,614	14.03	4,605
1958	141,289.23	89,507	67,241	74,048	14.57	5,082
1959	169,933.57	106,531	80,030	89,904	15.11	5,950
1960	193,085.96	118,941	89,353	103,733	15.67	6,620
1961	139,782.22	84,596	63,552	76,230	16.23	4,697
1962	156,233.12	92,927	69,810	86,423	16.79	5,147
1963	139,793.45	81,653	61,341	78,452	17.36	4,519
1964	202,198.30	116,749	87,707	114,491	17.94	6,382
1965	260,052.91	150,025	112,705	147,348	18.10	8,141
1966	202,273.99	114,548	86,053	116,221	18.69	6,218
1967	185,473.94	101,399	76,175	109,299	19.69	5,551
1968	159,929.74	86,394	64,903	95,027	20.29	4,683
1969	180,362.59	95,610	71,826	108,537	20.89	5,196
1970	222,782.77	115,869	87,045	135,738	21.50	6,313
1971	253,800.50	129,438	97,239	156,562	22.11	7,081
1972	220,836.32	111,257	83,581	137,255	22.73	6,038
1973	229,849.65	113,592	85,335	144,515	23.35	6,189
1974	467,593.65	226,456	170,123	297,471	23.98	12,405
1975	445,049.86	212,912	159,948	285,102	24.61	11,585
1976	264,631.62	124,112	93,238	171,394	25.24	6,791
1977	179,395.84	82,468	61,953	117,443	25.88	4,538

AQUA PENNSYLVANIA, INC.

ACCOUNT 335 FIRE HYDRANTS

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)
SURVIVOR CURVE.. IOWA 60-R3						
1978	439,835.87	198,190	148,888	290,948	26.52	10,971
1979	484,970.88	215,715	162,054	322,917	27.17	11,885
1980	444,323.76	193,636	145,467	298,857	27.82	10,743
1981	414,088.72	173,876	130,623	283,466	28.82	9,836
1982	364,709.68	149,932	112,635	252,075	29.48	8,551
1983	346,359.12	139,444	104,756	241,603	30.14	8,016
1984	409,064.92	159,944	120,156	288,909	30.80	9,380
1985	665,787.46	250,403	188,113	477,674	31.47	15,179
1986	509,931.37	223,095	167,598	342,333	32.14	10,651
1987	852,470.85	358,038	268,972	583,499	33.14	17,607
1988	758,040.64	306,855	230,522	527,519	33.82	15,598
1989	632,677.50	246,365	185,079	447,599	34.50	12,974
1990	866,012.87	323,716	243,188	622,825	35.18	17,704
1991	438,578.88	156,134	117,294	321,285	36.18	8,880
1992	803,734.61	273,350	205,351	598,384	36.87	16,230
1993	758,009.02	245,595	184,501	573,508	37.56	15,269
1994	954,406.26	293,671	220,617	733,789	38.25	19,184
1995	736,327.55	213,240	160,194	576,134	39.25	14,679
1996	1,288,156.33	351,667	264,186	1,023,970	39.95	25,631
1997	1,576,469.02	403,891	303,419	1,273,050	40.64	31,325
1998	1,517,630.12	363,017	272,713	1,244,917	41.35	30,107
1999	1,505,887.33	332,500	249,787	1,256,100	42.35	29,660
2000	1,679,128.03	341,703	256,701	1,422,427	43.05	33,041
2001	2,279,529.96	423,993	318,521	1,961,009	43.76	44,813
2002	2,178,424.78	364,668	273,953	1,904,472	44.76	42,549
2003	1,707,409.10	255,428	191,888	1,515,521	45.48	33,323
2004	2,191,468.48	288,397	216,655	1,974,813	46.19	42,754
2005	2,100,017.29	238,142	178,902	1,921,115	46.91	40,953
2006	2,171,239.69	206,268	154,957	2,016,283	47.63	42,332
2007	2,339,553.27	177,806	133,575	2,205,978	48.63	45,362
2008	3,446,742.84	198,532	149,145	3,297,598	49.08	67,188
2009	2,162,963.39	83,490	62,721	2,100,242	49.81	42,165
2010	3,927,996.10	76,596	57,543	3,870,453	50.28	76,978
2011	1,442,761.01	7,214	5,419	1,437,342	50.25	28,604
	49,528,262.19	11,073,202	8,318,633	41,209,630		1,047,545
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					39.3	2.12

AQUA PENNSYLVANIA, INC.

ACCOUNT 340.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

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)
AMORTIZED						
SURVIVOR CURVE.. 20-SQUARE						
1990	957.60	958	958			
1991	102,927.71	102,928	102,928			
1992	77,550.45	73,673	77,550			
1993	80,756.37	72,681	80,756			
1994	40,064.99	34,055	40,065			
1995	90,715.74	72,573	90,716			
1996	23,125.61	17,344	23,126			
1997	53,957.31	37,770	53,957			
1998	24,810.81	16,127	24,811			
1999	60,893.02	36,536	60,893			
2000	49,753.55	27,364	49,754			
2001	137,632.58	68,816	137,633			
2002	138,784.46	62,453	125,535	13,249	11.00	1,204
2003	71,719.63	28,688	57,665	14,055	12.00	1,171
2004	46,012.95	16,105	32,372	13,641	13.00	1,049
2005	423,068.49	126,921	255,120	167,948	14.00	11,996
2006	311,515.39	77,879	156,542	154,973	15.00	10,332
2007	1,446,192.71	289,239	581,391	864,802	16.00	54,050
2008	249,049.74	37,357	75,090	173,960	17.00	10,233
2009	211,313.43	21,131	42,475	168,838	18.00	9,380
2010	3,281,638.59	164,082	329,816	2,951,823	19.00	155,359
	6,922,441.13	1,384,680	2,399,153	4,523,289		254,774

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 17.8 3.68

AQUA PENNSYLVANIA, INC.

ACCOUNT 340.2 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

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)
AMORTIZED SURVIVOR CURVE. . 10-SQUARE						
2001	7,757.54	7,758	7,758			
2002	63,043.78	56,739	41,924	21,120	1.00	21,120
2003	7,274.88	5,820	4,300	2,975	2.00	1,488
2004	22,107.33	15,475	11,434	10,673	3.00	3,558
2005	2,827,681.04	1,696,609	1,253,627	1,574,054	4.00	393,514
2006	151,199.69	75,600	55,861	95,339	5.00	19,068
2007	51,082.98	20,433	15,098	35,985	6.00	5,998
2008	66,060.62	19,818	14,644	51,417	7.00	7,345
2009	19,532.05	3,906	2,886	16,646	8.00	2,081
2010	1,219.75	122	90	1,130	9.00	126
2011	7,030.04	176	130	6,900	9.75	708
	3,223,989.70	1,902,456	1,407,752	1,816,239		455,006
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					4.0	14.11

AQUA PENNSYLVANIA, INC.

ACCOUNT 340.3 OFFICE FURNITURE AND EQUIPMENT - COMPUTERS

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)
AMORTIZED						
SURVIVOR CURVE.. 5-SQUARE						
2006	7,939,169.47	7,939,169	7,939,169			
2007	7,138,861.30	5,711,089	4,646,745	2,492,116	1.00	2,492,116
2008	8,850,207.68	5,310,125	4,320,506	4,529,702	2.00	2,264,851
2009	8,841,022.29	3,536,409	2,877,348	5,963,674	3.00	1,987,891
2010	5,491,829.85	1,098,366	893,669	4,598,161	4.00	1,149,540
2011	1,206,552.05	60,328	49,085	1,157,467	4.75	243,677
	39,467,642.64	23,655,486	20,726,522	18,741,120		8,138,075
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					2.3	20.62

AQUA PENNSYLVANIA, INC.

ACCOUNT 341.1 TRANSPORTATION EQUIPMENT - VEHICLES

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)
SURVIVOR CURVE.. IOWA 7.5-S1.5						
1986	70.00	70	70			
1993	13,577.75	13,578	13,578			
1996	26,799.06	26,799	26,799			
2000	206,710.75	191,001	195,727	10,984	0.90	10,984
2001	543,277.19	486,233	498,263	45,014	1.17	38,474
2002	835,947.57	720,002	737,815	98,133	1.45	67,678
2003	428,452.57	351,674	360,375	68,078	1.75	38,902
2004	379,845.80	293,013	300,262	79,584	2.07	38,446
2005	201,721.54	143,303	146,848	54,874	2.45	22,398
2006	2,975,798.59	1,891,120	1,937,908	1,037,891	2.87	361,634
2007	426,512.23	232,023	237,763	188,749	3.35	56,343
2008	2,151,799.64	933,451	956,546	1,195,254	3.92	304,912
2009	1,896,420.79	577,270	591,552	1,304,869	4.57	285,529
2010	1,237,051.91	195,454	200,290	1,036,762	5.33	194,514
2011	924,375.12	37,160	38,079	886,296	5.97	148,458
	12,248,360.51	6,092,151	6,241,875	6,006,488		1,568,272
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					3.8	12.80

AQUA PENNSYLVANIA, INC.

ACCOUNT 341.2 TRANSPORTATION EQUIPMENT - OTHER

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)
AMORTIZED						
SURVIVOR CURVE.. 20-SQUARE						
2001	74,928.81	37,464	66,383	8,546	10.00	855
2002	70,893.65	31,902	56,528	14,366	11.00	1,306
2003	42,925.04	17,170	30,424	12,501	12.00	1,042
2004	12,291.32	4,302	7,623	4,668	13.00	359
2005	41,894.52	12,568	22,269	19,626	14.00	1,402
2006	113,038.36	28,260	50,074	62,964	15.00	4,198
2007	32,911.61	6,582	11,663	21,249	16.00	1,328
2008	484,029.65	72,604	128,648	355,382	17.00	20,905
2009	94,785.58	9,479	16,796	77,990	18.00	4,333
2010	178,735.19	8,937	15,836	162,899	19.00	8,574
2011	99,892.52	1,249	2,213	97,680	19.75	4,946
	1,246,326.25	230,517	408,457	837,871		49,248
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					17.0	3.95

AQUA PENNSYLVANIA, INC.

ACCOUNT 342 STORES EQUIPMENT

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)
AMORTIZED						
SURVIVOR CURVE... 20-SQUARE						
2005	63,654.70	19,096	48,672	14,983	14.00	1,070
2006	83,458.46	20,865	53,181	30,277	15.00	2,018
2009	14,798.30	1,480	3,772	11,026	18.00	613
2011	298,262.42	3,728	9,502	288,760	19.75	14,621
	460,173.88	45,169	115,127	345,046		18,322
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					18.8	3.98

AQUA PENNSYLVANIA, INC.

ACCOUNT 343.1 SHOP EQUIPMENT

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)
AMORTIZED						
SURVIVOR CURVE.. 25-SQUARE						
1988	12,577.66	11,571	12,578			
1989	7,055.70	6,209	7,056			
1990	465.25	391	463	2	4.00	1
1991	636.84	509	603	34	5.00	7
1995	12,273.44	7,855	9,299	2,974	9.00	330
1997	5,160.49	2,890	3,421	1,739	11.00	158
2000	218,239.81	96,026	113,676	104,564	14.00	7,469
2001	11,460.03	4,584	5,427	6,033	15.00	402
2002	98,442.08	35,439	41,953	56,489	16.00	3,531
2003	144,605.90	46,274	54,779	89,827	17.00	5,284
2004	70,796.25	19,823	23,467	47,329	18.00	2,629
2005	13,463.93	3,231	3,825	9,639	19.00	507
2006	289,408.71	57,882	68,521	220,888	20.00	11,044
2007	26,125.72	4,180	4,948	21,178	21.00	1,008
2008	141,872.66	17,025	20,155	121,718	22.00	5,533
2009	128,598.27	10,288	12,179	116,419	23.00	5,062
2010	16,903.61	676	800	16,104	24.00	671
	1,198,086.35	324,853	383,150	814,937		43,636
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					18.7	3.64

AQUA PENNSYLVANIA, INC.

ACCOUNT 343.2 TOOLS AND WORK EQUIPMENT - GENERAL

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)
AMORTIZED						
SURVIVOR CURVE.. 20-SQUARE						
1992	72.33	69	72			
1993	370,854.59	333,769	348,098	22,757	2.00	11,379
1994	412,340.33	350,489	365,536	46,804	3.00	15,601
1995	211,448.03	169,158	176,420	35,028	4.00	8,757
1996	535,538.37	401,654	418,898	116,640	5.00	23,328
1997	374,827.53	262,379	273,643	101,185	6.00	16,864
1998	719,031.95	467,371	487,436	231,596	7.00	33,085
1999	545,693.50	327,416	341,473	204,221	8.00	25,528
2000	417,773.88	229,776	239,641	178,133	9.00	19,793
2001	93,633.86	46,817	48,827	44,807	10.00	4,481
2002	1,072,759.78	482,742	503,467	569,293	11.00	51,754
2003	188,551.05	75,420	78,658	109,893	12.00	9,158
2004	134,231.56	46,981	48,998	85,234	13.00	6,556
2005	968,053.09	290,416	302,884	665,169	14.00	47,512
2006	405,114.65	101,279	105,627	299,488	15.00	19,966
2007	264,670.50	52,934	55,207	209,464	16.00	13,092
2008	1,119,975.56	167,996	175,208	944,768	17.00	55,575
2009	1,720,216.09	172,022	179,407	1,540,809	18.00	85,601
2010	666,286.55	33,314	34,744	631,543	19.00	33,239
2011	191,305.72	2,391	2,494	188,812	19.75	9,560
	10,412,378.92	4,014,393	4,186,738	6,225,644		490,829
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					12.7	4.71

AQUA PENNSYLVANIA, INC.

ACCOUNT 344.1 LABORATORY EQUIPMENT - CONVENTIONAL

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)
SURVIVOR CURVE.. IOWA 37-R2.5						
1971	3,098.80	2,330	2,737	362	6.95	52
1972	2,444.78	1,814	2,131	314	7.30	43
1973	8,953.75	6,543	7,685	1,269	7.66	166
1974	7,829.60	5,626	6,608	1,222	8.05	152
1975	10,267.60	7,254	8,520	1,748	8.44	207
1976	6,800.09	4,717	5,541	1,259	8.86	142
1977	9,405.51	6,401	7,519	1,887	9.29	203
1978	15,560.06	10,360	12,169	3,391	9.74	348
1979	7,897.87	5,104	5,995	1,903	10.37	184
1980	19,771.89	12,480	14,659	5,113	10.84	472
1981	10,307.28	6,335	7,441	2,866	11.32	253
1982	34,455.01	20,583	24,176	10,279	11.82	870
1983	62,886.87	36,411	42,768	20,119	12.32	1,633
1984	17,213.84	9,478	11,133	6,081	13.00	468
1985	50,446.45	25,753	30,249	20,197	13.53	1,493
1986	29,406.23	18,820	22,106	7,300	14.06	519
1987	64,925.77	40,358	47,404	17,522	14.61	1,199
1988	36,783.85	22,081	25,936	10,848	15.31	709
1989	7,917.96	4,599	5,402	2,516	15.88	158
1990	23,930.73	13,418	15,760	8,171	16.45	497
1991	33,519.35	18,033	21,181	12,338	17.17	719
1992	12,012.97	6,208	7,292	4,721	17.76	266
1993	40,553.80	20,074	23,578	16,976	18.36	925
1994	42,362.56	20,021	23,516	18,847	18.97	994
1995	4,000.33	1,792	2,105	1,895	19.71	96
1996	91,321.01	38,766	45,534	45,787	20.34	2,251
1997	11,677.45	4,676	5,492	6,185	20.97	295
1998	160,609.10	60,341	70,875	89,734	21.60	4,154
1999	40,997.75	14,366	16,874	24,124	22.25	1,084
2001	2,840.92	847	995	1,846	23.56	78
2002	37,737.06	10,223	12,008	25,729	24.22	1,062
2003	51,819.49	12,602	14,802	37,017	24.89	1,487
2004	13,956.93	3,009	3,534	10,423	25.47	409
2005	31,966.86	5,965	7,006	24,961	26.15	955
2006	54,540.70	8,590	10,090	44,451	26.75	1,662
2007	30,242.83	3,871	4,547	25,696	27.25	943
2008	79,333.86	7,735	9,085	70,249	27.77	2,530
2009	195,543.65	13,023	15,297	180,247	28.03	6,431
	1,365,340.56	510,607	599,750	765,593		36,109

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 21.2 2.64

AQUA PENNSYLVANIA, INC.

ACCOUNT 344.2 LABORATORY EQUIPMENT - ELECTRONIC

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)
SURVIVOR CURVE.. IOWA 20-R2.5						
1977	116.27	111	116			
1986	16,738.82	15,065	16,739			
1987	14,650.74	13,010	14,651			
1988	53,574.20	46,824	53,574			
1989	161,281.77	138,380	161,282			
1990	27,801.70	23,353	27,509	293	4.00	73
1991	199,773.23	163,814	192,967	6,806	4.39	1,550
1992	31,547.99	25,235	29,726	1,822	4.75	384
1993	41,107.83	31,817	37,479	3,629	5.26	690
1994	98,732.75	73,852	86,995	11,738	5.73	2,049
1995	228,762.56	164,709	194,022	34,741	6.22	5,585
1996	28,667.78	19,738	23,251	5,417	6.79	798
1997	241,292.04	158,432	186,628	54,664	7.32	7,468
1998	8,275.57	5,142	6,057	2,219	7.92	280
1999	143,850.92	84,066	99,027	44,824	8.53	5,255
2000	231,280.99	126,441	148,943	82,338	9.12	9,028
2001	42,363.76	21,436	25,251	17,113	9.76	1,753
2002	252,018.51	116,811	137,600	114,419	10.42	10,981
2003	51,601.51	21,673	25,530	26,072	11.05	2,359
2004	237,594.85	88,979	104,814	132,781	11.69	11,359
2005	124,591.56	40,741	47,992	76,600	12.35	6,202
2006	139,227.02	38,635	45,511	93,716	13.02	7,198
2007	128,335.05	29,055	34,226	94,109	13.67	6,884
2008	52,317.64	9,088	10,705	41,613	14.27	2,916
2009	21,633.30	2,574	3,032	18,601	14.81	1,256
2010	322,885.96	20,019	23,582	299,304	15.13	19,782
2011	779.47	13	15	764	15.04	51
	2,900,803.79	1,479,013	1,737,224	1,163,583		103,901

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 11.2 3.58

AQUA PENNSYLVANIA, INC.

ACCOUNT 346 COMMUNICATION EQUIPMENT

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)
AMORTIZED						
SURVIVOR CURVE.. 15-SQUARE						
1996	124,844.70	124,845	124,845			
1997	28,485.30	26,585	25,955	2,530	1.00	2,530
1998	337,686.18	292,673	285,736	51,950	2.00	25,975
1999	626,106.66	500,885	489,013	137,094	3.00	45,698
2000	246,163.90	180,512	176,234	69,930	4.00	17,483
2001	32,389.25	21,594	21,082	11,307	5.00	2,261
2002	121,439.49	72,864	71,137	50,302	6.00	8,384
2003	74,277.91	39,612	38,673	35,605	7.00	5,086
2004	20,218.18	9,436	9,212	11,006	8.00	1,376
2005	517,524.69	207,010	202,104	315,421	9.00	35,047
2006	647,501.24	215,812	210,697	436,804	10.00	43,680
2007	75,375.42	20,103	19,627	55,748	11.00	5,068
2008	127,409.51	25,482	24,878	102,532	12.00	8,544
2009	690,499.30	92,044	89,862	600,637	13.00	46,203
2011	56,382.08	942	920	55,462	14.75	3,760
	3,726,303.81	1,830,399	1,789,975	1,936,328		251,095

SCADA EQUIPMENT
SURVIVOR CURVE.. 10-SQUARE

2001	72,624.45	72,624	72,624			
2002	151,442.80	136,299	126,056	25,387	1.00	25,387
2003	57,257.42	45,806	42,364	14,893	2.00	7,447
2004	107,562.80	75,294	69,635	37,928	3.00	12,643
2005	177,231.76	106,339	98,347	78,885	4.00	19,721
2006	172,866.23	86,433	79,938	92,928	5.00	18,586
2007	162,945.64	65,178	60,280	102,666	6.00	17,111
2008	153,546.01	46,064	42,602	110,944	7.00	15,849
2009	560,970.11	112,194	103,762	457,208	8.00	57,151
2010	51,499.69	5,150	4,763	46,737	9.00	5,193
2011	486,717.73	12,168	11,254	475,464	9.75	48,766
	2,154,664.64	763,549	711,625	1,443,040		227,854
	5,880,968.45	2,593,948	2,501,600	3,379,368		478,949

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 7.1 8.14

AQUA PENNSYLVANIA, INC.

ACCOUNT 347 MISCELLANEOUS EQUIPMENT

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)
AMORTIZED						
SURVIVOR CURVE.. 25-SQUARE						
1984	1.02	1	1			
1986	8,194.12	8,194	8,194			
1987	1,951.54	1,873	1,776	176	1.00	176
1988	12,231.69	11,253	10,668	1,564	2.00	782
1989	37,982.90	33,425	31,688	6,295	3.00	2,098
1990	1,001.74	841	797	205	4.00	51
1991	2,150.12	1,720	1,631	519	5.00	104
1992	4,526.79	3,440	3,261	1,266	6.00	211
1993	16,304.01	11,739	11,129	5,175	7.00	739
1994	2,283.84	1,553	1,472	812	8.00	102
1995	2,647.86	1,695	1,607	1,041	9.00	116
1996	4,863.66	2,918	2,766	2,098	10.00	210
1997	2,068.26	1,158	1,098	970	11.00	88
1998	134,522.10	69,951	66,317	68,205	12.00	5,684
1999	1,818.50	873	828	991	13.00	76
2000	18,856.12	8,297	7,866	10,990	14.00	785
2003	7,650.07	2,448	2,321	5,329	17.00	313
2004	427,374.47	119,665	113,448	313,926	18.00	17,440
2005	926,570.53	222,377	210,823	715,748	19.00	37,671
2006	338,789.32	67,758	64,238	274,551	20.00	13,728
2007	255,094.84	40,815	38,694	216,401	21.00	10,305
2008	13,550.85	1,626	1,542	12,009	22.00	546
2009	1,162.93	93	88	1,075	23.00	47
2010	24,981.30	999	947	24,034	24.00	1,001
2011	5,438.40	54	51	5,387	24.75	218
	2,252,016.98	614,766	583,251	1,668,767		92,491
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					18.0	4.11

AQUA PENNSYLVANIA, INC.

ACCOUNT 348 OTHER INTANGIBLE PLANT

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)
AMORTIZED						
SURVIVOR CURVE.. 25-SQUARE						
2004	6,224.40	1,743	1,554	4,670	18.00	259
2006	3,000.00	600	535	2,465	20.00	123
2008	11,483.15	1,378	1,229	10,254	22.00	466
	20,707.55	3,721	3,318	17,389		848
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					20.5	4.10

AQUA PENNSYLVANIA, INC.
CONTRIBUTIONS IN AID OF CONSTRUCTION

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						
1986	305,819.57	170,494	155,921	149,899	19.84	7,555
1992	51,500.00	22,701	20,761	30,739	24.10	1,275
	357,319.57	193,195	176,682	180,638		8,830
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					20.5	2.47

AQUA PENNSYLVANIA, INC.
CONTRIBUTIONS IN AID OF CONSTRUCTION

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)
FERN HILL						
INTERIM SURVIVOR CURVE.. IOWA 85-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2073						
1998	77,762.76	15,063	12,137	65,626	54.11	1,213
	77,762.76	15,063	12,137	65,626		1,213
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					54.1	1.56

AQUA PENNSYLVANIA, INC.
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 307 WELLS AND SPRINGS

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)
SURVIVOR CURVE.. IOWA 50-R3						
1965	1,385.14	950	1,385			
1972	5,443.93	3,323	5,444			
1974	8,053.15	4,738	8,053			
1985	22,929.97	10,257	22,506	424	23.26	18
1986	1,502.45	766	1,502			
1987	3,004.89	1,486	3,005			
1988	85,438.20	40,677	85,438			
1989	200,576.54	91,784	200,577			
1990	73,619.85	32,312	73,007	613	26.85	23
1991	58,595.39	24,610	55,605	2,990	27.62	108
1992	36,809.93	14,827	33,501	3,309	28.17	117
1999	22,197.44	5,833	13,180	9,017	33.66	268
	519,556.88	231,563	503,203	16,353		534
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					30.6	0.10

AQUA PENNSYLVANIA, INC.
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 311 ELECTRIC PUMPING EQUIPMENT

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)
PUMPING EQUIPMENT						
SURVIVOR CURVE.. IOWA 36-S2						
1965	1,577.41	1,254	1,399	178	5.28	34
1973	317.09	227	253	64	7.66	8
1983	10,081.00	6,379	7,119	2,962	11.22	264
1986	185,300.39	123,225	137,510	47,790	12.59	3,796
	197,275.89	131,085	146,281	50,994		4,102
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					12.4	2.08

AQUA PENNSYLVANIA, INC.
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 320.2 PURIFICATION SYSTEM - EQUIPMENT

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)
SURVIVOR CURVE.. IOWA 45-R2						
1986	27,693.81	15,024	21,535	6,159	21.08	292
	27,693.81	15,024	21,535	6,159		292
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					21.1	1.05

AQUA PENNSYLVANIA, INC.
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

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)
TANKS						
SURVIVOR CURVE IOWA 60-R4						
1970	2,961.54	1,706	2,962			
1974	2,997.38	1,617	2,997			
1975	13,950.21	7,331	13,659	291	23.52	12
1976	10,907.76	5,624	10,479	429	24.17	18
1977	8,766.02	4,403	8,204	562	25.17	22
1978	8,331.06	4,135	7,705	626	25.82	24
1979	3,583.34	1,757	3,274	309	26.48	12
1989	417,241.00	159,720	297,597	119,644	35.47	3,373
1992	249,888.45	83,088	154,813	95,075	38.14	2,493
1999	195,000.00	41,184	76,736	118,264	44.82	2,639
	913,626.76	310,565	578,426	335,200		8,593
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					39.0	0.94

AQUA PENNSYLVANIA, INC.
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 331.01 MAINS & ACCESSORIES - C.I. - 4" & UNDER

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)
SURVIVOR CURVE.. IOWA 90-S1						
1914	3,500.00	1,804	1,450	2,050	23.48	87
1916	2,062.00	1,021	821	1,241	24.05	52
1925	3,440.00	1,563	1,256	2,184	27.64	79
1926	3,231.00	1,478	1,188	2,043	27.36	75
1955	412.20	138	111	301	38.34	8
1958	118.50	39	31	88	39.59	2
1960	495.00	164	132	363	39.91	9
1961	1,050.00	331	266	784	40.91	19
1963	3,045.00	949	763	2,282	41.29	55
1965	300.00	91	73	227	42.50	5
1966	709.00	213	171	538	42.72	13
1967	521.50	159	128	394	42.96	9
1983	2,195.00	583	469	1,726	50.74	34
1984	141.00	37	30	111	51.74	2
1988	3,114.96	931	748	2,367	53.92	44
1997	1,502.45	286	230	1,272	59.53	21
2008	42,284.00	1,789	1,438	40,846	67.92	601
	68,121.61	11,576	9,305	58,817		1,115
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					52.8	1.64

AQUA PENNSYLVANIA, INC.
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 331.02 MAINS & ACCESSORIES - C.I. - 6, 8 & 10"

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)
SURVIVOR CURVE.. IOWA 100-R3						
1919	3,453.00	1,857	1,493	1,960	22.94	85
1924	400.00	203	163	237	25.36	9
1925	19,008.14	9,886	7,947	11,061	25.11	441
1926	41,728.74	21,252	17,083	24,646	26.11	944
1927	17,861.02	9,104	7,318	10,543	25.89	407
1928	31,976.50	15,963	12,832	19,145	26.89	712
1929	29,433.23	14,390	11,567	17,866	27.89	641
1930	29,513.58	14,766	11,869	17,645	27.70	637
1931	23,616.70	11,308	9,090	14,527	28.70	506
1932	2,700.74	1,266	1,018	1,683	29.70	57
1933	2,747.77	1,319	1,060	1,688	29.53	57
1934	5,550.85	2,550	2,050	3,501	30.53	115
1935	4,959.56	2,331	1,874	3,086	30.38	102
1936	12,865.59	5,927	4,764	8,102	31.38	258
1937	15,242.07	6,716	5,399	9,843	32.38	304
1938	26,858.49	12,105	9,730	17,128	32.26	531
1939	8,477.61	3,745	3,010	5,468	33.26	164
1940	11,469.72	4,847	3,896	7,574	34.26	221
1941	6,533.93	2,824	2,270	4,264	34.17	125
1942	3,826.82	1,621	1,303	2,524	35.17	72
1943	1,211.05	503	404	807	36.17	22
1944	5,672.60	2,351	1,890	3,783	36.09	105
1945	14,195.24	5,766	4,635	9,560	37.09	258
1946	49,551.03	19,731	15,860	33,691	38.09	885
1947	122,169.57	48,550	39,026	83,144	38.04	2,186
1948	199,662.93	77,769	62,513	137,150	39.04	3,513
1949	184,961.47	70,637	56,780	128,181	40.04	3,201
1950	514,661.88	200,821	161,427	353,235	40.01	8,829
1951	361,589.32	134,981	108,502	253,087	41.01	6,171
1952	365,701.24	133,847	107,591	258,110	42.01	6,144
1953	575,661.94	215,298	173,064	402,598	42.00	9,586
1954	536,161.66	191,892	154,249	381,913	43.00	8,882
1955	489,978.52	171,982	138,245	351,734	44.00	7,994
1956	337,597.77	121,063	97,314	240,284	44.01	5,460
1957	272,245.75	95,776	76,988	195,258	45.01	4,338
1958	238,496.25	80,254	64,511	173,985	46.01	3,781
1959	265,310.69	91,214	73,321	191,990	46.04	4,170
1960	227,925.48	76,902	61,816	166,109	47.04	3,531

AQUA PENNSYLVANIA, INC.
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 331.02 MAINS & ACCESSORIES - C.I. - 6, 8 & 10"

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)
SURVIVOR CURVE.. IOWA 100-R3						
1961	206,438.91	68,331	54,927	151,512	48.04	3,154
1962	135,611.09	44,711	35,940	99,671	48.09	2,073
1963	150,672.06	48,742	39,180	111,492	49.09	2,271
1964	242,000.67	76,835	61,763	180,238	50.09	3,598
1965	165,727.40	51,624	41,497	124,230	51.09	2,432
1966	156,512.36	48,566	39,039	117,473	51.15	2,297
1967	179,807.34	54,751	44,011	135,796	52.15	2,604
1968	219,197.90	65,518	52,666	166,532	53.15	3,133
1969	141,913.83	43,312	34,816	107,098	53.24	2,012
1970	288,158.27	84,171	67,659	220,499	54.24	4,065
1971	196,679.03	56,388	45,327	151,352	55.24	2,740
1972	493,415.11	144,521	116,171	377,244	55.34	6,817
1973	326,411.86	93,876	75,461	250,951	56.34	4,454
1974	413,368.41	113,676	91,377	321,991	57.34	5,615
1975	475,246.06	128,269	103,107	372,139	58.34	6,379
1976	373,657.74	103,092	82,869	290,789	58.46	4,974
1977	162,660.93	42,910	34,492	128,169	59.46	2,156
1978	1,268,300.64	328,490	264,051	1,004,250	60.46	16,610
1979	690,767.83	175,662	141,203	549,565	61.46	8,942
1980	603,831.10	152,830	122,850	480,981	61.59	7,809
1981	525,304.74	130,538	104,931	420,374	62.59	6,716
1982	464,648.53	110,215	88,594	376,055	63.59	5,914
1983	856,627.14	207,989	167,188	689,439	63.74	10,816
1984	1,371,696.24	317,822	255,476	1,116,220	64.74	17,242
1985	438,954.10	93,892	75,474	363,480	65.74	5,529
1986	1,667,105.01	454,286	365,170	1,301,935	66.74	19,508
1987	1,671,531.42	441,284	354,719	1,316,812	66.91	19,680
1988	1,558,391.72	394,273	316,930	1,241,462	67.91	18,281
1989	1,737,574.28	420,493	338,006	1,399,568	68.91	20,310
1990	2,903,810.89	670,780	539,195	2,364,616	69.91	33,824
1991	2,183,532.28	484,744	389,653	1,793,879	70.09	25,594
1992	2,752,809.10	580,567	466,679	2,286,130	71.09	32,158
1993	1,434,409.26	286,595	230,375	1,204,034	72.09	16,702
1994	970,546.15	183,142	147,216	823,330	73.09	11,265
1995	303,768.95	54,435	43,757	260,012	73.29	3,548
1996	705,809.78	118,576	95,315	610,495	74.29	8,218
1997	957,694.09	150,166	120,708	836,986	75.29	11,117
1998	5,360,573.95	780,500	627,392	4,733,182	76.29	62,042

AQUA PENNSYLVANIA, INC.
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 331.02 MAINS & ACCESSORIES - C.I. - 6, 8 & 10"

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)
SURVIVOR CURVE.. IOWA 100-R3						
1999	1,703,305.07	230,968	185,660	1,517,645	76.50	19,838
2000	2,212,666.79	275,034	221,082	1,991,585	77.50	25,698
2001	2,141,139.17	241,949	194,487	1,946,652	78.50	24,798
2002	8,672,565.90	882,000	708,981	7,963,585	79.50	100,171
2003	7,275,451.37	663,521	533,360	6,742,091	79.72	84,572
2004	870,439.36	69,461	55,835	814,604	80.72	10,092
2005	1,933,066.56	133,382	107,217	1,825,850	80.96	22,552
2006	1,340,586.37	77,084	61,963	1,278,623	81.96	15,601
2007	6,624,417.11	304,723	244,946	6,379,471	82.96	76,898
2008	393,976.01	13,710	11,021	382,955	83.21	4,602
2009	270,573.39	6,331	5,089	265,484	83.47	3,181
2010	1,774,501.64	20,939	16,831	1,757,671	83.75	20,987
2011	182,429.86	547	440	181,990	83.08	2,191
	75,211,263.22	12,609,538	10,135,968	65,075,297		919,224
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					70.8	1.22

AQUA PENNSYLVANIA, INC.
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 331.03 MAINS & ACCESSORIES - C.I. - 12" & OVER

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)
SURVIVOR CURVE.. IOWA 110-R3						
1967	25,168.00	7,022	5,645	19,523	60.17	324
1972	44,122.00	11,503	9,246	34,876	64.09	544
1973	71,445.00	17,718	14,242	57,203	65.09	879
1977	2,101.00	495	398	1,703	68.04	25
1980	6,862.00	1,614	1,297	5,565	70.01	79
1988	5,000.00	1,150	924	4,076	77.00	53
1989	1,255,450.91	278,961	224,239	1,031,212	77.01	13,391
1990	1,538.00	326	262	1,276	78.01	16
1994	15,986.12	2,772	2,228	13,758	81.04	170
2003	104,706.97	8,712	7,003	97,704	88.15	1,108
2004	562,198.26	40,928	32,900	529,298	89.15	5,937
2005	356,407.58	22,240	17,877	338,531	90.15	3,755
2007	323,701.25	13,595	10,928	312,773	91.24	3,428
2008	1,200.00	38	31	1,169	91.34	13
	2,775,887.09	407,074	327,220	2,448,667		29,722
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					82.4	1.07

AQUA PENNSYLVANIA, INC.
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 331.06 MAINS & ACCESSORIES - VALVES

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)
SURVIVOR CURVE.. IOWA 70-R3						
1987	380.33	140	113	267	41.36	6
1988	613.60	216	174	440	42.36	10
1999	68,568.76	13,083	10,516	58,053	50.89	1,141
	69,562.69	13,439	10,803	58,760		1,157
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					50.8	1.66

AQUA PENNSYLVANIA, INC.
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 331.11 MAINS & ACCESSORIES - ASBESTOS CEMENT

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)
SURVIVOR CURVE.. IOWA 90-R4						
1963	74,569.11	30,394	24,432	50,137	39.72	1,262
1964	87,665.54	35,040	28,166	59,500	40.72	1,461
1965	124,152.32	48,680	39,131	85,021	41.72	2,038
1966	42,990.73	16,539	13,295	29,696	42.72	695
1967	68,853.41	26,274	21,120	47,733	42.96	1,111
1968	82,283.97	30,807	24,764	57,520	43.96	1,308
1969	93,921.85	34,507	27,738	66,184	44.96	1,472
1970	118,926.88	42,885	34,472	84,455	45.96	1,838
1971	32,479.34	11,498	9,242	23,237	46.96	495
1972	104,170.48	36,199	29,098	75,072	47.96	1,565
1973	161,498.80	56,751	45,618	115,881	48.21	2,404
1974	227,030.27	78,348	62,979	164,051	49.21	3,334
1975	131,589.42	44,609	35,858	95,731	50.21	1,907
1976	160,859.58	53,582	43,071	117,789	51.21	2,300
1977	128,838.26	42,169	33,897	94,941	52.21	1,818
1978	246,981.94	79,454	63,868	183,114	53.21	3,441
1979	337,290.93	106,651	85,729	251,562	54.21	4,641
1980	246,979.93	79,034	63,530	183,450	54.47	3,368
1981	133,656.06	42,062	33,811	99,845	55.47	1,800
1982	202,246.72	62,616	50,333	151,914	56.47	2,690
1983	314,122.03	95,650	76,886	237,236	57.47	4,128
1984	297,917.09	89,256	71,747	226,170	58.47	3,868
1985	337,682.45	99,549	80,020	257,662	59.47	4,333
2008	10,571.00	374	301	10,270	81.75	126
	3,767,278.11	1,242,928	999,106	2,768,171		53,403
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					51.8	1.42

AQUA PENNSYLVANIA, INC.
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 331.13 MAINS & ACCESSORIES - PLASTIC

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)
SURVIVOR CURVE.. IOWA 75-R2.5						
1966	41,066.18	16,849	13,544	27,522	31.92	862
1999	300,711.54	55,571	44,670	256,042	52.94	4,836
	341,777.72	72,420	58,214	283,564		5,698
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					49.8	1.67

AQUA PENNSYLVANIA, INC.
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 333 SERVICES

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)
SURVIVOR CURVE.. IOWA 70-R3						
1925	14,385.45	11,334	11,774	2,611	7.46	350
1926	18,223.71	13,841	14,379	3,845	8.46	454
1927	17,052.38	12,890	13,391	3,661	8.59	426
1928	12,267.53	9,317	9,679	2,589	8.74	296
1929	13,944.27	10,527	10,936	3,008	8.91	338
1930	7,146.10	5,362	5,570	1,576	9.09	173
1931	695.08	518	538	157	9.29	17
1932	295.00	220	229	66	9.50	7
1934	390.00	279	290	100	10.72	9
1935	250.00	177	184	66	10.96	6
1936	345.00	245	255	90	11.21	8
1937	310.00	218	226	84	11.47	7
1938	90.00	63	65	25	11.75	2
1939	750.00	523	543	207	12.03	17
1940	440.00	296	308	132	13.03	10
1941	530.00	353	367	163	13.33	12
1942	60.00	40	42	18	13.64	1
1945	35.00	23	24	11	14.65	1
1946	150.00	94	98	52	15.65	3
1947	2,040.00	1,268	1,317	723	16.00	45
1948	1,380.00	856	889	491	16.37	30
1949	180.00	110	114	66	16.74	4
1950	325.00	197	205	120	17.13	7
1951	960.00	567	589	371	18.13	20
1952	1,275.00	743	772	503	18.52	27
1953	1,790.00	1,031	1,071	719	18.92	38
1954	3,460.00	1,986	2,063	1,397	19.34	72
1955	4,460.00	2,527	2,625	1,835	19.76	93
1956	3,940.00	2,176	2,261	1,679	20.76	81
1957	3,545.00	1,932	2,007	1,538	21.19	73
1958	1,405.00	756	785	620	21.63	29
1959	5,990.00	3,210	3,335	2,655	22.07	120
1960	5,045.00	2,609	2,710	2,335	23.07	101
1961	965.00	497	516	449	23.53	19
1962	1,065.00	541	562	503	23.99	21
1963	3,680.83	1,823	1,894	1,787	24.99	72
1964	9,608.98	4,692	4,874	4,735	25.46	186
1965	11,655.25	5,610	5,828	5,827	25.94	225

AQUA PENNSYLVANIA, INC.
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 333 SERVICES

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)
SURVIVOR CURVE.. IOWA 70-R3						
1966	10,657.90	4,999	5,193	5,465	26.94	203
1967	10,592.66	4,896	5,086	5,507	27.43	201
1968	20,600.82	9,483	9,851	10,750	27.92	385
1969	13,058.59	5,795	6,020	7,039	28.92	243
1970	8,976.56	3,969	4,123	4,854	29.42	165
1971	5,709.77	2,486	2,583	3,127	29.93	104
1972	12,314.67	5,226	5,429	6,886	30.93	223
1973	19,164.57	8,013	8,324	10,841	31.44	345
1974	30,757.58	12,795	13,292	17,466	31.97	546
1975	33,128.66	13,291	13,807	19,322	32.97	586
1976	34,751.65	13,883	14,422	20,330	33.49	607
1977	22,740.99	8,942	9,289	13,452	34.03	395
1978	42,482.49	16,284	16,917	25,565	35.03	730
1979	64,180.58	24,215	25,156	39,025	35.57	1,097
1980	44,427.02	16,505	17,146	27,281	36.11	755
1981	18,656.38	6,754	7,016	11,640	37.11	314
1982	70,792.30	25,216	26,196	44,596	37.67	1,184
1983	73,781.41	25,292	26,275	47,506	38.67	1,228
1984	72,679.30	24,209	25,150	47,529	39.23	1,212
1985	95,371.78	29,756	30,912	64,460	40.23	1,602
1986	13,919.80	5,290	5,496	8,424	40.79	207
1987	20,808.11	7,641	7,938	12,870	41.36	311
1988	15,085.63	5,309	5,515	9,571	42.36	226
1989	40,447.61	13,704	14,237	26,211	42.94	610
1990	49,234.05	15,922	16,541	32,693	43.94	744
1991	44,145.02	13,685	14,217	29,928	44.52	672
1992	10,990.50	3,237	3,363	7,628	45.52	168
1993	49,326.98	13,851	14,389	34,938	46.10	758
1994	11,800.00	3,129	3,251	8,549	47.10	182
1995	26,810.78	6,735	6,997	19,814	47.69	415
1996	54,462.58	12,826	13,324	41,139	48.69	845
1997	32,517.93	7,193	7,472	25,046	49.29	508
1998	43,999.00	9,037	9,388	34,611	50.29	688
1999	3,258.74	622	646	2,613	50.89	51
2000	17,729.29	3,120	3,241	14,488	51.50	281
2003	36,868.56	4,749	4,934	31,935	54.11	590
2005	800,552.49	77,814	80,838	719,714	55.73	12,914
2011	25,290.71	109	113	25,178	58.57	430
	2,152,203.04	565,433	587,402	1,564,805		36,125

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 43.3 1.68

AQUA PENNSYLVANIA, INC.
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 334.01 METERS - CONVENTIONAL

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)
INTERIM SURVIVOR CURVE.. IOWA 22-L2						
PROBABLE RETIREMENT YEAR.. 12-2009						
1965	1,010.67	1,011	1,011			
1969	260.72	261	261			
1970	1,248.24	1,248	1,248			
1971	664.38	664	664			
1972	1,228.10	1,228	1,228			
1973	2,717.94	2,718	2,718			
1974	3,702.43	3,702	3,702			
1975	3,450.77	3,451	3,451			
1976	4,483.59	4,484	4,484			
1977	2,249.85	2,250	2,250			
1978	9,514.72	9,515	9,515			
1979	6,991.14	6,991	6,991			
1980	6,304.61	6,305	6,305			
1981	2,415.94	2,416	2,416			
1982	3,484.54	3,485	3,485			
1983	5,284.88	5,285	5,285			
1984	7,109.92	7,110	7,110			
1985	12,351.51	12,352	12,350			
	74,473.95	74,476	74,474			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					0.0	0.00

AQUA PENNSYLVANIA, INC.
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 335 FIRE HYDRANTS

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)
SURVIVOR CURVE.. IOWA 60-R3						
1954	275.45	187	163	112	12.44	9
1955	4,052.20	2,699	2,360	1,692	12.97	130
1956	5,807.77	3,806	3,328	2,480	13.49	184
1957	3,421.42	2,205	1,928	1,493	14.03	106
1958	2,530.75	1,603	1,402	1,129	14.57	77
1959	1,938.04	1,215	1,062	876	15.11	58
1960	845.74	521	456	390	15.67	25
1961	2,232.12	1,351	1,181	1,051	16.23	65
1962	1,845.77	1,098	960	886	16.79	53
1963	357.34	209	183	174	17.36	10
1965	8,559.65	4,938	4,317	4,243	18.10	234
1966	7,505.67	4,250	3,716	3,790	18.69	203
1967	3,853.21	2,107	1,842	2,011	19.69	102
1968	6,309.90	3,409	2,980	3,330	20.29	164
1969	13,003.51	6,893	6,027	6,977	20.89	334
1970	8,173.13	4,251	3,717	4,456	21.50	207
1971	4,682.24	2,388	2,088	2,594	22.11	117
1972	11,573.77	5,831	5,098	6,476	22.73	285
1973	20,283.20	10,024	8,764	11,519	23.35	493
1974	26,685.90	12,924	11,299	15,387	23.98	642
1975	31,965.41	15,292	13,370	18,595	24.61	756
1976	22,334.63	10,475	9,158	13,177	25.24	522
1977	22,777.91	10,471	9,155	13,623	25.88	526
1978	40,513.00	18,255	15,960	24,553	26.52	926
1979	62,812.07	27,939	24,427	38,385	27.17	1,413
1980	76,353.20	33,275	29,092	47,261	27.82	1,699
1981	91,487.44	38,416	33,587	57,900	28.82	2,009
1982	43,949.80	18,068	15,797	28,153	29.48	955
1983	76,154.20	30,660	26,806	49,348	30.14	1,637
1984	181,836.63	71,098	62,161	119,676	30.80	3,886
1985	186,972.05	70,320	61,481	125,491	31.47	3,988
1986	147,359.59	64,470	56,366	90,994	32.14	2,831
1987	130,479.77	54,802	47,913	82,567	33.14	2,491
1988	171,657.78	69,487	60,753	110,905	33.82	3,279
1989	194,191.83	75,618	66,113	128,079	34.50	3,712
1990	135,476.57	50,641	44,275	91,202	35.18	2,592
1991	50,920.97	18,128	15,849	35,072	36.18	969
1992	67,880.79	23,086	20,184	47,697	36.87	1,294

AQUA PENNSYLVANIA, INC.
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 335 FIRE HYDRANTS

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)
SURVIVOR CURVE.. IOWA 60-R3						
1993	35,135.19	11,384	9,953	25,182	37.56	670
1994	40,809.62	12,557	10,979	29,831	38.25	780
1995	18,125.50	5,249	4,589	13,537	39.25	345
1996	8,300.00	2,266	1,981	6,319	39.95	158
1997	3,996.71	1,024	895	3,102	40.64	76
1998	5,903.72	1,412	1,235	4,669	41.35	113
1999	37,236.49	8,222	7,189	30,047	42.35	709
2000	56,020.45	11,400	9,967	46,053	43.05	1,070
2001	2,859.69	532	465	2,395	43.76	55
2003	42,220.00	6,316	5,522	36,698	45.48	807
2005	66,147.00	7,501	6,559	59,588	46.91	1,270
2008	2,815.00	162	141	2,674	49.08	54
2011	22,699.08	113	99	22,600	50.25	450
	2,211,328.87	840,548	734,892	1,476,439		45,540
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					32.4	2.06

AQUA PENNSYLVANIA, INC.
CUSTOMERS' ADVANCES FOR CONSTRUCTION

ACCOUNT 331.02 MAINS & ACCESSORIES - C.I. - 6, 8 & 10"

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)
SURVIVOR CURVE.. IOWA 100-R3						
1999	2,003,409.80	271,662	962,480	1,040,930	76.50	13,607
2000	1,603,188.57	199,276	706,021	897,168	77.50	11,576
2001	2,225,204.95	251,448	890,863	1,334,342	78.50	16,998
2002	1,956,530.65	198,979	704,969	1,251,562	79.50	15,743
2003	3,428,685.44	312,696	1,107,860	2,320,825	79.72	29,112
2004	99,444.55	7,936	28,117	71,328	80.72	884
2005	4,121,436.48	284,379	1,007,535	3,113,901	80.96	38,462
2006	3,919,853.21	225,392	798,548	3,121,305	81.96	38,083
2007	6,443,212.27	296,388	1,050,082	5,393,130	82.96	65,009
2008	3,614,512.97	125,785	445,648	3,168,865	83.21	38,083
2009	2,732,843.42	63,949	226,567	2,506,276	83.47	30,026
2010	1,664,415.66	19,640	69,583	1,594,833	83.75	19,043
2011	592,605.79	1,778	6,299	586,307	83.08	7,057
	34,405,343.76	2,259,308	8,004,572	26,400,772		323,683
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					81.6	0.94

AQUA PENNSYLVANIA, INC.
CUSTOMERS' ADVANCES FOR CONSTRUCTION

ACCOUNT 331.03 MAINS & ACCESSORIES - C.I. - 12" & OVER

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)
SURVIVOR CURVE.. IOWA 110-R3						
1994	24,000.00	4,162	14,746	9,254	81.04	114
1995	8,709.00	1,421	5,034	3,675	82.04	45
2008	272,613.19	8,669	30,714	241,899	91.34	2,648
	305,322.19	14,252	50,494	254,828		2,807
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					90.8	0.92

AQUA PENNSYLVANIA, INC.
CUSTOMERS' ADVANCES FOR CONSTRUCTION

ACCOUNT 333 SERVICES

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)
SURVIVOR CURVE.. IOWA 70-R3						
1999	2,236.86	427	111	2,126	50.89	42
2005	368,794.49	35,847	9,289	359,505	55.73	6,451
2008	336,754.44	16,669	4,320	332,434	57.61	5,770
2009	512,330.47	17,009	4,407	507,923	58.24	8,721
2010	138,877.61	2,333	605	138,273	58.52	2,363
2011	218,403.94	939	243	218,161	58.57	3,725
	1,577,397.81	73,224	18,975	1,558,422		27,072
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					57.6	1.72

AQUA PENNSYLVANIA, INC.
CUSTOMERS' ADVANCES FOR CONSTRUCTION

ACCOUNT 335 FIRE HYDRANTS

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)
SURVIVOR CURVE.. IOWA 60-R3						
1999	2,339.22	516	92	2,247	42.35	53
2004	58,861.68	7,746	1,379	57,483	46.19	1,244
2005	292,149.12	33,130	5,900	286,249	46.91	6,102
2006	84,255.22	8,004	1,425	82,830	47.63	1,739
2007	50,896.38	3,868	689	50,207	48.63	1,032
2008	765,155.35	44,073	7,849	757,306	49.08	15,430
2009	370,817.41	14,314	2,550	368,267	49.81	7,393
2010	158,258.59	3,086	549	157,710	50.28	3,137
2011	85,969.84	430	77	85,893	50.25	1,709
	1,868,702.81	115,167	20,510	1,848,192		37,839
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					48.8	2.02

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EXPERIENCED NET SALVAGE

AQUA PENNSYLVANIA, INC.

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2006 TRANSACTION YEAR				
331.00		3,613,702.77		3,613,702.77-
333.00	111,526.60	2,515,616.67		2,515,616.67-
334.02	4,599,726.90	4,576.68		4,576.68-
335.00		935,691.15		935,691.15-
	4,711,253.50	7,069,587.27		7,069,587.27-
2007 TRANSACTION YEAR				
310.40			52,964.98	52,964.98
331.00		3,930,762.32		3,930,762.32-
333.00	131,153.84	2,923,263.15		2,923,263.15-
334.02	2,703,389.28	381.86		381.86-
335.00		827,840.40		827,840.40-
	2,834,543.12	7,682,247.73	52,964.98	7,629,282.75-
2008 TRANSACTION YEAR				
304.20		697.21		697.21-
304.30		75,230.85		75,230.85-
304.63		151,786.54-		151,786.54
307.00		50,442.09		50,442.09-
310.40		47,803.85		47,803.85-
311.00		7,797.23-		7,797.23
320.00		49,766.43		49,766.43-
331.00		4,933,446.89		4,933,446.89-
333.00	609,395.23	3,209,325.33		3,209,325.33-
334.02		30,176.28-	130,283.12	160,459.40
335.00		1,377,262.01		1,377,262.01-
340.10	288,756.10	732,370.30-		732,370.30
340.30	3,001,628.86	11,675.59-		11,675.59
341.20	312,588.36	359.21-		359.21
343.20	970,693.72	6,679.58-		6,679.58
344.00		80.15-		80.15
	5,183,062.27	8,803,049.78	130,283.12	8,672,766.66-

AQUA PENNSYLVANIA, INC.

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2009 TRANSACTION YEAR				
304.30	1,632,796.93	457,982.16		457,982.16-
305.00	751,165.95	1,681.78-		1,681.78
307.00	15,866.18	185,761.91		185,761.91-
310.40	37,523.25	46,821.73-		46,821.73
311.00	9,272,961.23	1,161,446.91		1,161,446.91-
320.00	9,320,497.36	1,079,842.38		1,079,842.38-
330.00	54,786.51	270,268.70		270,268.70-
331.00	6,015,781.59	1,332,091.70		1,332,091.70-
333.00	386,632.69	4,906,458.90		4,906,458.90-
334.02		25,048.95	16,970.90	8,078.05-
335.00		279,243.38-		279,243.38
340.10	95,567.29	889.53		889.53-
341.10	780,537.45	31,910.13		31,910.13-
343.10	20,487.44	7,876.29-		7,876.29
	28,384,603.87	9,116,078.09	16,970.90	9,099,107.19-
2010 TRANSACTION YEAR				
304.20		72,644.04		72,644.04-
305.00		26,540.00		26,540.00-
307.00		37,316.95		37,316.95-
320.00		20,717.89		20,717.89-
330.00		25.63		25.63-
331.00	6,073,310.30	375,146.42		375,146.42-
333.00		759,201.11		759,201.11-
334.02	2,731,901.08	23,314.53	29,791.54	6,477.01
335.00		77,960.40		77,960.40-
347.00		25,772.30		25,772.30-
	8,805,211.38	1,418,639.27	29,791.54	1,388,847.73-
TOTAL	49,918,674.14	34,089,602.14	230,010.54	33,859,591.60-