

**CHESTER  
WILLCOX  
SAXBE**

Chester Willcox & Saxbe, LLP  
65 East State Street, Suite 1000  
Columbus, OH 43215

MAIN: 614.221.4000  
FAX: 614.221.4012  
WWW.CWSLAW.COM

MARK S. YURICK  
DIRECT: 614.334.7197  
myurick@cwsllaw.com

RECEIVED-DOCKETING DIV  
2011 FEB -7 PM 3:52

PUCO

February 7, 2011

Renee Jenkins  
Chief of Docketing  
The Public Utilities Commission of Ohio  
180 E. Broad Street, 11th Floor  
Columbus, Ohio 43215

Re: In The Matter of the Application of Aqua Ohio, Inc. for Authority to  
Increase its Rates and Charges in the Lake Erie Division  
Rate Case No. 09-1044-WW-AIR

Dear Ms. Jenkins:


Please file and place on the above-referenced docket the attached Pension  
Update. Do not hesitate to contact me with any questions.

Very truly yours,

  
Mark S. Yurick

cc: All Parties

4835-7071-8496, v. 1

This is to certify that the images appearing are an  
accurate and complete reproduction of a case file  
document delivered in the regular course of business.  
Technician  Date Processed **FEB 07 2011**

2/3/2011

AQUA OHIO INC  
PENSION UPDATE  
CASE 09-1044-WW-AIR

## NOTES

<b>2009</b>	<u>Lake</u>	<u>S. Center</u>	<u>Total</u>	
Pension expense	497,230	346,480		2009 Acturial Report
A & G allocation to Lake		0.3461		
Sub-total	497,230	119,917		
Pension expense per Stip	(207,542)	(45,606)	(253,148)	Total per Stipulation
<b>Expense deferral</b>	<b>289,688</b>	<b>74,311</b>	<b>363,999</b>	Expense adjustment from 2009

<b>2010</b>	<u>Lake</u>	<u>S. Center</u>	<u>Total</u>	
Pension expense	469,041	295,613		2010 Acturial Report
A & G allocation to Lake		0.3964		
Sub-total	469,041	117,181		
Pension expense per Stip	(207,542)	(45,606)		Total per Stipulation
<b>Expense deferral</b>	<b>261,499</b>	<b>71,575</b>	<b>333,074</b>	Expense adjustment from 2010

**697,073** Regulatory asset 12/31/2010

Estimate of Pension Deferral for 2011 442,602

Estimated Regulatory asset 12-31-2011 **1,139,675**

The Regulatory asset is for the Lake division and the Service Center portion of deferred pension expense.