

FILE

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January 23, 2012

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

PUCO

2012 JAN 23 PM 4:29

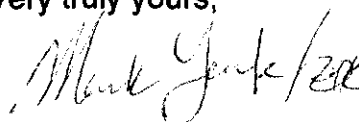
RECEIVED-DOCKETING DIV

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. McCauley:

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

4812-4924-3150, v. 1

12/16/2011

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

NOTES

2009	Lake	S. Center	Total	
Pension expense	497,230	346,480		2009 Actuarial 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
Expense deferral	289,688	74,311	363,999	Expense adjustment from 2009

2010	Lake	S. Center	Total	
Pension expense	469,041	295,613		2010 Actuarial 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
Expense deferral	261,499	71,575	333,074	Expense adjustment from 2010

697,073 Regulatory asset 12/31/2010

2011	Lake	S. Center	Total
Pension expense	440,040	282,960	
A & G allocation to Lake		0.3546	
Sub-total	440,040	100,338	
Pension expense per Stip	(207,542)	(45,606)	
Expense deferral	232,498	54,732	287,230

984,302 Regulatory asset 12/31/2011

Estimate of Pension Deferral for 2012 585,833

Estimated Regulatory asset 12-31-2012 1,570,135

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