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March 6, 2013

Ms. Barcy F. McNeal
Director, Office of Administration
Public Utilities Commission of Ohio
180 East Broad Street
Columbus, Ohio 43215

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

Dear Ms. McNeal

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

Regards,

/s/ Andrew J. Campbell
Andrew J. Campbell

cc: Parties to Case No. 09-1044-WW-AIR, *via electronic mail*.

12/16/2011

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

Aqua Ohio Inc (Lake Division)

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

2012	Lake	S. Center	Total
Pension Expense	517,320	476,760	
A & G allocation to Lake	-		
Sub-total	517,320	121,791	
Pension expense per Stip	(207,542)	(45,606)	
Expense Deferral 9 months	309,778	76,205	385,983
Oct, Nov, Dec	-	-	-

1,370,285 Regulatory asset 12/31/2012

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

This foregoing document was electronically filed with the Public Utilities

Commission of Ohio Docketing Information System on

3/6/2013 10:55:16 AM

in

Case No(s). 09-1044-WW-AIR

Summary: Correspondence regarding Pension Update electronically filed by Mr. Andrew J Campbell on behalf of Aqua Ohio, Inc.