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February 17, 2016

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 Ohio American Water Co. to Increase its Rates for Water and
Sewer Services Provided to its Entire Service Area*, Case No. 09-0391-WS-AIR

Dear Ms. McNeal,

In accordance with the Commission's May 5, 2010 Opinion and Order in the above-referenced case, please file and place on the docket the attached annual update of the deferral balances of certain pension and post-retirement expenses.

Regards,

/s/ Andrew J. Campbell
Andrew J. Campbell

AQUA OHIO INC
PENSION UPDATE
CASE 09-0391-WW-AIR

Aqua Ohio Water Company Inc (American)

2009			
Pension expense		1,283,033	
Per Stipulation		(692,164)	
Sub-total	2009	590,869	590,869

2010			
Pension expense		1,066,492	
Per Stipulation		(692,164)	
Sub-total		374,328	965,197

2011			
Pension expense		907,954	
Per Stipulation		(692,164)	
Sub-total		215,790	1,180,987

2012			
Pension expense		341,898	
Per Stipulation 4 months		(230,722)	
		111,176	1,292,163
			Balance 4-30-2012

2012			
Pension Expense		(80,000)	
Towers Watson		402,589	
FAS 87 ADOPTION		144,272	
Per Stipulation 8 months		(461,440)	
AS FILED IN ANNUAL UPDATE		5,421	1,297,584
			Balance 12-31-2012

	A	B	
	Service Center		
Additional 2012	137,688	32,056	169,744
			1,467,328
			REVISED BALANCE 12-31-2012

FAS 87 ADOPTION (American adoption)		468,878	
Total		1,936,206	REVISED BALANCE 12-31-2012

2013	Service Center				
Towers Watson	194,040	731,628			
FAS 87 ADOPTION		216,406			
Per Stipulation 12 months		(692,164)		Water	Sewer
	194,040	255,870	1,917,238	1,821,376	95,862

FAS 87 ADOPTION (American adoption)		252,472	
Total		2,169,710	Balance 12-31-2013

2014					
Towers Watson	36,960	411,864			
FAS 87 ADOPTION		147,878			
Per Stipulation		(473,058)			
Reg Asset Amortization	(9,092)	(51,528)			
	27,868	35,156	1,980,262	1,875,163	105,098

FAS 87 ADOPTION (American adoption)		36,066	
		2,016,328	Balance 12-31-2014

2015					
Towers Watson		28,306			
FAS 87 ADOPTION		1,804			
Per Stipulation		(34,620)			
Reg Asset Amortization		(154,584)		Balance 12-31-2015	
	(27,264)	(159,094)	1,793,904	1,693,315	100,588

NOTES

A When the annual update was filed the Service Center portion of pension expense was not included and should have been. This is consistent with how it is being handled for the Lake division

B When the annual update was filed the \$32,056 was not included in the Towers Watson total in error

AQUA OHIO INC
POST RETIREMENT UPDATE
CASE 09-0391-WW-AIR

Aqua Ohio Water Company Inc (American)

2009

Post Retirement expense	671,397	
Per Stipulation	(402,401)	
Sub-total	2009	268,996
		268,996

2010

Post Retirement expense	618,819	
Per Stipulation	(402,401)	
Sub-total		216,418
		485,414

2011

Post Retirement expense	429,154	
Per Stipulation	(402,401)	
Sub-total		26,753
		512,167

2012

Post Retirement expense	164,917	
Per Stipulation 4 months	(134,134)	
	30,784	542,951
		Regulatory Asset at 4/30/2012

2012

Post Retirement expense	227,564	
Towers Watson	117,169	
Per Stipulation 8 months	(268,267)	
	76,466	619,416
		Regulatory asset 12/31/2012

2013

Post Retirement expense	204,850	
Towers Watson	175,753	
Per Stipulation 12 months	(402,401)	
	(21,798)	597,618
		Regulatory asset 12/31/2013

2014

	Water	Sewer	
Post Retirement expense	567,737	29,881	
Towers Watson	122,015	9,624	
Per Stipulation 12 months	(254,832)	(20,112)	
Reg Asset Amortization	(19,352)		
	415,568	19,393	434,961
			Regulatory asset 12/31/2014

2015

Towers Watson		(17,832)	
Per Stipulation 12 months		(20,124)	
Reg Asset Amortization	-58,152		
	357,416	(18,563)	338,853
			Regulatory asset 12/31/2015

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Case No(s). 09-0391-WS-AIR

Summary: Correspondence egarding annual update of the deferral balances of certain pension and post-retirement expenses electronically filed by Ms. Rebekah J. Glover on behalf of Aqua Ohio, Inc.