

**BEFORE  
THE PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of the Application of Aqua Ohio, Inc., for Implementation of the Tax Cuts and Jobs Act of 2017.	)	Case No. 18-1843-WW-UNC
	)	
	)	
In re Application of Aqua Ohio, Inc., for Approval of Tariff Amendments.	)	Case No. 18-1844-WW-ATA
	)	

**PETITION TO IMPLEMENT ANNUAL ADJUSTMENT TO  
TCJA NEGATIVE SURCHARGE OF AQUA OHIO, INC.**

**EXPEDITED TREATMENT REQUESTED**

In accordance with the Commission’s December 18, 2019 Finding and Order in these proceedings (the TCJA Order), Aqua Ohio, Inc. (Aqua or the Company) respectfully requests that the Commission expeditiously issue an entry approving an adjustment to Aqua’s Tax Cuts and Jobs Act (TCJA) Negative Surcharge so that Aqua may promptly file revised tariffs that reflect the appropriate amount for the TCJA credit for its water customers in 2021. The TCJA Order, although it approved Aqua’s request to adjust the credit annually, did not establish an automatic approval mechanism. Therefore, Aqua requests that the Commission expeditiously issue an entry, **no later than February 10, 2021**, approving Aqua’s proposed revised tariffs, which are attached hereto with supporting schedules. Since the Commission previously determined that the TCJA Application that initiated these proceedings was an application “not for an increase” in any rate or charge, the Commission may permit the filing of the proposed revised tariffs immediately without a hearing.

In support of this Petition, Aqua states as follows:

1. In Case No. 18-47-AU-COI, the Commission ordered all Ohio rate-regulated utility companies “to file applications ‘not for an increase in rates,’ pursuant to R.C. 4909.18, in a newly initiated proceeding, to pass along to consumers the tax savings resulting from the

TCJA.” *In re Commission’s Investigation of the Financial Impact of the Tax Cuts and Jobs Act of 2017 on Regulated Ohio Utility Companies*, Case No. 18-47-AU-COI, Finding and Order (Oct. 24, 2018) at ¶ 29. The Commission found that this company-specific approach would be “the most appropriate course to resolve any outstanding issues relating to the TCJA and will allow for a more deliberate and thorough analysis for each utility’s individual circumstances.” *Id.*

2. In accordance with the Commission’s Finding and Order in Case No. 18-47-AU-COI, Aqua filed its application (the Application) in these proceedings “to establish a credit mechanism through which to return the remaining benefits of the TCJA to its water service customers.” (App. (Dec. 20, 2018) at 1.)

3. In its Application, Aqua proposed “to apply a credit, the TCJA Negative Surcharge, to the base water rates in each of its service areas to reflect the tax savings realized under the TCJA.” (App. at 2.)

4. The Commission approved Aqua’s Application, subject to Staff’s recommendations, as “a fair and reasonable method to credit customers with TCJA.” *In re Aqua Ohio, Inc.*, Case Nos. 18-1843-WW-UNC and 18-1844-WW-ATA, Finding and Order (Dec. 18, 2019) at ¶ 16 (TCJA Order).

5. In its Application, Aqua proposed that the TCJA Negative Surcharge would be “adjusted annually” to reflect further changes in the Federal Income Tax (FIT) Rate and the Amortization of Accumulated Deferred Income Taxes (ADIT). (App. at 2-3; *see also* Staff Review and Recommendations (June 24, 2019) at 2.)

6. Staff further recommended that Aqua “refund, *over a period of 12 months*, the deferred tax savings from January 1, 2018 through the date in which the TCJA Negative Surcharge becomes effective (Stub Period).” TCJA Order at ¶ 10 (emphasis added).

7. After the Commission approved Aqua's Application as modified, the Company issued new tariffs effective December 23, 2019 that reflected the TCJA Negative Surcharge as a percentage credit of base rate charges. (See Aqua's December 20, 2019 Correspondence, Case Nos. 18-1843-WW-UNC and 18-1844-WW-ATA.)

8. Given that a year has passed since the TCJA Negative Surcharge went into effect, the Company now needs to make its first adjustment to the percentage credit for the TCJA Negative Surcharge for its water service customers based on year-end 2020 data. This adjustment will, among other things, remove the Stub Period amount, since that portion of the TCJA savings has been completely passed back to customers.

9. Attached to this Petition are schedules that constitute the Company's compliance filing for 2020 TCJA savings (Attachment A) and proposed revised tariff sheets (Attachment B) that would reflect the new TCJA Negative Surcharge for 2021.

10. The attached schedules reflect the following calculations and adjustments:

- a. The update of the Stub Period amount (replacing estimates with actuals and bringing it forward to the effective date of the TCJA negative surcharge per Staff's recommendation in the TCJA Order);
- b. The reconciliation between the expected amount of FIT savings to be given back (comprised of the revised Stub Period and the annualized amount) and the actual that was given back to customers through December 31, 2020. This difference is adjusted into the current schedules to include in the annualized amount of the FIT savings;
- c. The removal of the Stub Period amount from rates, leaving the annualized amount plus the over-under amount being passed back through the base rate credit; and
- d. The adjustment of the protected amount (normalized EDIT in accordance with the Average Rate Assumption Method) for the jurisdictional and the admin to the current amount.

11. The attached schedules show the Company is proposing that the TCJA Negative Surcharge credit will be reduced from 11.82% to 5.49%.

12. The resulting change to the TCJA Negative Surcharge, once approved and effective, will allow for the appropriate amount of TCJA savings to be passed back to Aqua's water customers in 2021.

13. Accordingly, the Company requests that the Commission approve the proposed adjustment to the TCJA Negative Surcharge for Aqua's water service customers to implement the annual adjustment and removal of the Stub Period amount previously approved by the TCJA Order.

14. Since the TCJA Order did not authorize an automatic mechanism for annual adjustments to the TCJA Negative Surcharge, it is Aqua's understanding that a Commission entry is required before the Company can implement the annual adjustment, change the base rate percentage credit, and issue new tariff sheets effective for 2021.

15. It is also Aqua's understanding that it remains the Commission's preference that such an entry be issued in Aqua's existing TCJA proceedings that were initiated to handle the pass through of TCJA savings to customers.

16. Given that the Commission previously approved annual adjustments to the TCJA Negative Surcharge and that Aqua's Application was an application "not to increase" a rate or charge, the Commission can permit Aqua to immediately file revised tariffs without the need for a hearing.

17. For subsequent annual adjustments to the TCJA Negative Surcharge, Aqua is amenable to conferring with Staff on whether the Company should propose for Commission approval an agreed-upon automatic adjustment mechanism and related procedures for future filings.

WHEREFORE, Aqua respectfully requests that the Commission expeditiously grant this Petition, **no later than February 10, 2021**, and all other necessary and proper relief.

Dated: January 19, 2021

Respectfully submitted,

/s/ Christopher T. Kennedy

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ATTORNEYS FOR AQUA OHIO, INC.

**CERTIFICATE OF SERVICE**

I hereby certify that a courtesy copy of the foregoing pleading was served by electronic mail upon the following individuals on January 19, 2021:

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/s/ Christopher T. Kennedy  
One of the Attorneys for Aqua Ohio, Inc.

# Attachment A

Aqua Ohio Inc.  
Calculation of TCJA Negative Surcharge - Water  
Case No. 18-1843-WW-UNC (Compliance Filing 2020)

Page 1 of 5

Line	Amortization of Excess ADIT's		Water	Prior period adjustment	Admin	Total	TCJA % of Base Revenue
1	Protected Property, Plant and Equipment	ARAM	(108,084)		(121,176)	(229,260)	
2						-	
3	Unprotected Property, Plant and Equipment	* 10 yr Amortization	(425,292)		(29,376)	(454,668)	
4						-	
5	Unprotected not related to PP&E	* 10 yr Amortization	-		11,520	11,520	
6							
7	Total Amortization of Excess ADITs		(533,376)		(139,032)	(672,408)	
8							
9	Gross Up for Income Tax	1.342643	(716,133)	-	(186,670)	(902,804)	-1.46%
10							
11	Amortize FIT Deferrals 1/1/18 to 9/30/19 (Stub period)		-	-	-	-	0.00%
12	Annual FIT Savings (Revised Staff Attachment B)		(2,492,759)	(3,296)	-	(2,496,055)	-4.03%
13							
14	Total Annualized Refund (Year 1)		(3,208,892)	(3,296)	(186,670)	(3,398,859)	
15							
16	Current Base Revenue	Case 16-0907 -WW-AIR				61,893,013	
17							
18	TCJA negative surcharge (% of Base Revenue)						<u><u>-5.49%</u></u>
19							
20							
21							
22							
23	* due to rounding on the annual amount of amortization there is a slight difference from the final approved filings						
24							



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	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Total
<b>Protected Excess ADIT- PP&amp;E</b>													
Beginning Balance	10,966,183	10,946,392	10,926,601	10,906,810	10,887,019	10,867,228	10,847,437	10,827,646	10,807,855	10,788,064	10,768,273	10,748,482	10,728,691
Amortization	(19,791)	(19,791)	(19,791)	(19,791)	(19,791)	(19,791)	(19,791)	(19,791)	(19,791)	(19,791)	(19,791)	(19,791)	(19,791)
Ending Balance	10,946,392	10,926,601	10,906,810	10,887,019	10,867,228	10,847,437	10,827,646	10,807,855	10,788,064	10,768,273	10,748,482	10,728,691	10,728,691
<b>Unprotected Excess ADIT- PP&amp;E</b>													
Beginning Balance	4,252,941	4,217,500	4,182,059	4,146,618	4,111,177	4,075,736	4,040,295	4,004,854	3,969,413	3,933,972	3,898,531	3,863,090	3,827,649
Amortization	(35,441)	(35,441)	(35,441)	(35,441)	(35,441)	(35,441)	(35,441)	(35,441)	(35,441)	(35,441)	(35,441)	(35,441)	(35,441)
Ending Balance	4,217,500	4,182,059	4,146,618	4,111,177	4,075,736	4,040,295	4,004,854	3,969,413	3,933,972	3,898,531	3,863,090	3,827,649	3,827,649
<b>Unprotected Excess ADIT- Non- PP&amp;E</b>													
Beginning Balance	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization													
Ending Balance	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Excess ADIT's</b>	<b>15,163,892</b>	<b>15,108,660</b>	<b>15,053,428</b>	<b>14,998,196</b>	<b>14,942,964</b>	<b>14,887,732</b>	<b>14,832,500</b>	<b>14,777,268</b>	<b>14,722,036</b>	<b>14,666,804</b>	<b>14,611,572</b>	<b>14,556,340</b>	<b>14,556,340</b>

	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
<b>Protected Excess ADIT- PP&amp;E</b>												
Beginning Balance	10,728,691	10,719,684	10,710,677	10,701,670	10,692,663	10,683,656	10,674,649	10,665,642	10,656,635	10,647,628	10,638,621	10,629,614
Amortization	(9,007)	(9,007)	(9,007)	(9,007)	(9,007)	(9,007)	(9,007)	(9,007)	(9,007)	(9,007)	(9,007)	(9,007)
Ending Balance	10,719,684	10,710,677	10,701,670	10,692,663	10,683,656	10,674,649	10,665,642	10,656,635	10,647,628	10,638,621	10,629,614	10,620,607
<b>Unprotected Excess ADIT- PP&amp;E</b>												
Beginning Balance	3,827,649	3,792,208	3,756,767	3,721,326	3,685,885	3,650,444	3,615,003	3,579,562	3,544,121	3,508,680	3,473,239	3,437,798
Amortization	(35,441)	(35,441)	(35,441)	(35,441)	(35,441)	(35,441)	(35,441)	(35,441)	(35,441)	(35,441)	(35,441)	(35,441)
Ending Balance	3,792,208	3,756,767	3,721,326	3,685,885	3,650,444	3,615,003	3,579,562	3,544,121	3,508,680	3,473,239	3,437,798	3,402,357
<b>Unprotected Excess ADIT- Non- PP&amp;E</b>												
Beginning Balance	-	-	-	-	-	-	-	-	-	-	-	-
Amortization												
Ending Balance	-	-	-	-	-	-	-	-	-	-	-	-
Total Excess ADIT's	14,511,892	14,467,444	14,422,996	14,378,548	14,334,100	14,289,652	14,245,204	14,200,756	14,156,308	14,111,860	14,067,412	14,022,964

Beginning balance is from the approved filing (with a slight correction of a formula error for the year end 2018 amount carried forward)

## Aqua Ohio Inc.

## Calculation of Deferrals - ADMIN

Case No. 18-1843-WW-UNC (Compliance Filing 2020)

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## Calculation of ADIT Amortization for Negative Surcharge

		Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Total
<b>Line</b>	<b>Protected Excess ADIT- PP&amp;E</b>													
1	Jurisdictional Beginning Balance	648,299												
2	Dec 2019 amortization	(18,446)												
3	Jurisdictional Beginning Balance	629,853	611,555	593,257	574,959	556,661	538,363	520,065	501,767	483,469	465,171	446,873	428,575	410,277
4	Amortization (Jurisdictional)	(18,298)	(18,298)	(18,298)	(18,298)	(18,298)	(18,298)	(18,298)	(18,298)	(18,298)	(18,298)	(18,298)	(18,298)	
5	Ending Balance	611,555	593,257	574,959	556,661	538,363	520,065	501,767	483,469	465,171	446,873	428,575	410,277	410,277
6														
7														
8	<b>Unprotected Excess ADIT- PP&amp;E</b>													
9	Administrative Beginning Balance													
10	Divisional Allocation													
11	Jurisdictional Beginning Balance	293,785	291,337	288,889	286,441	283,993	281,545	279,097	276,649	274,201	271,753	269,305	266,857	264,409
12	Amortization (Jurisdictional)	(2,448)	(2,448)	(2,448)	(2,448)	(2,448)	(2,448)	(2,448)	(2,448)	(2,448)	(2,448)	(2,448)	(2,448)	
13	Ending Balance	291,337	288,889	286,441	283,993	281,545	279,097	276,649	274,201	271,753	269,305	266,857	264,409	264,409
14														
15	<b>Unprotected Excess ADIT- Non- PP&amp;E</b>													
16	Administrative Beginning Balance													
17	Divisional Allocation													
18	Jurisdictional Beginning Balance	(115,143)	(114,183)	(113,223)	(112,263)	(111,303)	(110,343)	(109,383)	(108,423)	(107,463)	(106,503)	(105,543)	(104,583)	(103,623)
19	Amortization (Jurisdictional)	960	960	960	960	960	960	960	960	960	960	960	960	
20	Ending Balance	(114,183)	(113,223)	(112,263)	(111,303)	(110,343)	(109,383)	(108,423)	(107,463)	(106,503)	(105,543)	(104,583)	(103,623)	(103,623)
21														
22														
23	Sub-total Excess ADIT's	788,709	768,923	749,137	729,351	709,565	689,779	669,993	650,207	630,421	610,635	590,849	571,063	571,063
24														
25														
26														
27														
28		<b>Jan-21</b>	<b>Feb-21</b>	<b>Mar-21</b>	<b>Apr-21</b>	<b>May-21</b>	<b>Jun-21</b>	<b>Jul-21</b>	<b>Aug-21</b>	<b>Sep-21</b>	<b>Oct-21</b>	<b>Nov-21</b>	<b>Dec-21</b>	
29	<b>Protected Excess ADIT- PP&amp;E</b>													
30	Jurisdictional Beginning Balance	410,277	400,179	390,081	379,983	369,885	359,787	349,689	339,591	329,493	319,395	309,297	299,199	
31	Amortization (Jurisdictional)	(10,098)	(10,098)	(10,098)	(10,098)	(10,098)	(10,098)	(10,098)	(10,098)	(10,098)	(10,098)	(10,098)	(10,098)	
32	Ending Balance	400,179	390,081	379,983	369,885	359,787	349,689	339,591	329,493	319,395	309,297	299,199	289,101	
33														
34														
35	<b>Unprotected Excess ADIT- PP&amp;E</b>													
36	Jurisdictional Beginning Balance	264,409	261,961	259,513	257,065	254,617	252,169	249,721	247,273	244,825	242,377	239,929	237,481	
37	Amortization (Jurisdictional)	(2,448)	(2,448)	(2,448)	(2,448)	(2,448)	(2,448)	(2,448)	(2,448)	(2,448)	(2,448)	(2,448)	(2,448)	
38	Ending Balance	261,961	259,513	257,065	254,617	252,169	249,721	247,273	244,825	242,377	239,929	237,481	235,033	
39														
40	<b>Unprotected Excess ADIT- Non- PP&amp;E</b>													
41	Jurisdictional Beginning Balance	(103,623)	(102,663)	(101,703)	(100,743)	(99,783)	(98,823)	(97,863)	(96,903)	(95,943)	(94,983)	(94,023)	(93,063)	
42	Amortization (Jurisdictional)	960	960	960	960	960	960	960	960	960	960	960	960	
43	Ending Balance	(102,663)	(101,703)	(100,743)	(99,783)	(98,823)	(97,863)	(96,903)	(95,943)	(94,983)	(94,023)	(93,063)	(92,103)	
44														
45	Total Excess ADIT's	559,477	547,891	536,305	524,719	513,133	501,547	489,961	478,375	466,789	455,203	443,617	432,031	

Beginning balance is from the approved filing

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[illegible]

# Attachment B

Aqua Ohio, Inc.  
P.U.C.O. Tariff No. 2

(Redlined)

Aqua Ohio, Inc.  
6650 South Avenue  
Boardman, OH 44512

Section 2  
~~Eighth- Ninth~~ Revised Sheet No. 4  
Replaces ~~Seventh- Eighth~~ Sheet No. 4  
**P.U.C.O. Tariff No. 2**

Rates-Former Southwoods Estate	4	36	1/18/19
Reconnection of Service	3-2	9, 11	07/14/15
Requirements for Related Facilities	3-10	1	07/14/15
Repair of Customer Facilities	3-2	4-5	07/14/15
Restoring Service-Requirements	3-2; 3-9	7-9; 6	07/14/15

S

Schedule of Rates	4	1-36	<u>XX/XX/21</u> , 9/24/20 6/17/20, 12/23/19, 10/24/19, 2/6/19, 1/18/19, 9/20/18, 3/7/18, 3/22/17, 10/7/15, 07/14/15
Service-Application	3-4	1-2	6/17/20, 07/14/15
Service-Building Construction	4	31	07/14/15
Service-Calls After Hours	3-2	9-11	07/14/15
Service-Company Lines	3-7	1-2	07/14/15
Service-Company Operating Control	3-7	1	07/14/15
Service-Cross Connections	3-2	3	07/14/15
Service-Curb Stops	3-7	1	07/14/15
Service-Customer Lines	3-7	1-2	6/17/20, 07/14/15
Service-Deficiency or Failure	3-2	2	07/14/15
Service-Discontinuance	3-2; 3-3	9, 11-12; 1	6/17/20, 07/14/15
Service-Emergency Call Charges	4	See Sch. of Rates	3/7/18, 03/22/17, 07/14/15
Service-Installation Dates	3-7	1	07/14/15
Service-Maintenance and Repair	3-7	1	07/14/15
Service-Private Fire	3-11	1-3	07/14/15
Service-Reconnection	3-2	9, 11	07/14/15
Service-Regulations	3-7	1-2	6/17/20, 07/14/15
Service-Separate Meter Requirement	3-9	1-2	07/14/15
Service-Size and Type	3-7	1	07/14/15
Service-Temporary	3-4	2	6/17/20, 07/14/15
Service-Temporarily Discontinue	3-3	2	6/17/20, 07/14/15
Service-Trench	3-7	2	6/17/20, 07/14/15
Sprinklers, Automatic	4	See Sch. of Rates	3/22/17, 07/14/15
Stop Cocks and Valves	3-9	3	07/14/15
Superseded Tariffs	1	1	07/14/15
System Improvement surcharge (SIC)	4	See Sch. of Rates	9/24/20 10/24/19, 2/6/19, 1/18/19, 9/20/18, 3/7/18, 3/22/17, 10/7/15, 07/14/15

Issued: September 23, 2020 XX XX, 2021

Effective: September 24, 2020 XX XX, 2021

Issued by Edmund Kolodziej, Jr., President and COO, Aqua Ohio, Inc.  
In accordance with the Public Utilities Commission of Ohio  
Order Dated September 23, 2020- XX XX, 2021 for Case No. 20-0532-WWW-SIG 18-1843-WWW-UNC

Aqua Ohio, Inc.  
6650 South Avenue  
Boardman, OH 44512

Section 2  
Fourth Revised Sheet No. 5  
Replaces Third Sheet No. 5

**P.U.C.O. Tariff No. 2**

**T**

Temporary Service	3-2; 3-4	4-5; 2	6/17/20, 07/14/15
Temporary Shut off Notice	3-2	2	07/14/15
<u>TCJA Negative Surcharge</u>	<u>4</u>	<u>See Sch. Of Rates</u>	<u>XX/XX/21</u>
			<u>12/23/19</u>

**V**

Valves	3-2; 3-9	1-2; 3	07/14/15
Valves-Size, Type and Location	3-2	4	07/14/15

**W**

Waste of Water	3-2	5	07/14/15
Water Service-Bills and Payments	3-3	1-2	6/17/20, 07/14/15
Water Supply Control	3-2	1, 3	07/14/15
Water Supply Control	3-9	3	07/14/15
Water Supply-Contamination	3-2	2-3, 5-6	6/17/20, 07/14/15
Water Supply Stoppage	3-2	1-2, 4	07/14/15
Water Service-Bills for Delinquent	3-3	1	6/17/20, 07/14/15
Water Service-Bills for Mailing	3-3	1	6/17/20, 07/14/15
Water Service-Bills for, When rendered	3-3	1	07/14/15
Water Service-Bills for, Where Paid	3-3	1	07/14/15
Water Service-Contracts for	3-4	1-2	6/17/20, 07/14/15
Water Service-Deposits	3-2	6-7, 9-10	07/14/15
Water Service-Metered	3-9	1-6	03/22/17, 07/14/15
Water Service-Regulations	3-7	1-2	6/17/20, 07/14/15
Water Service-Temporary	3-4	2	6/17/20, 07/14/15
Water Service-Temporary Cut off	3-2	2	6/17/20, 07/14/15
Water-Use of	3-4	1	6/17/20, 07/14/15

Issued: ~~June 17, 2020~~ XX XX, 2021

Effective: ~~June 17, 2020~~ XX XX, 2021

Issued by Edmund Kolodziej, Jr., President and COO, Aqua Ohio, Inc.

In accordance with the Public Utilities Commission of Ohio

Order Dated ~~June 3, 2020~~ XX XX, 2021 for Case No. ~~19-0968-WW-ATA 18-~~  
1843-WW-UNC



Aqua Ohio, Inc.  
6650 South Avenue  
Boardman, OH 44512

Section 4  
~~Sixth~~ **Seventh** Revised Sheet No. 3  
Replaces ~~Fifth~~ **Sixth** Sheet No. 3

**P.U.C.O. Tariff No. 2**

**Rates for customers in the Lake Erie Division (cont.)**

**DIVISION B – PRIVATE FIRE RATE SCHEDULE**

**HOSE CONNECTIONS AND HYDRANTS**

	Per Month
1-1/4" Hose Connection .....	\$3.30
1-1/2" Hose Connection .....	\$4.80
2" Hose Connection .....	\$8.50
2-1/2" Hose Connection .....	\$13.30
Private Fire Hydrant .....	\$48.20

**AUTOMATIC SPRINKLERS**

Size of Connection	Per Month
2" .....	\$8.50
4" .....	\$33.90
6" .....	\$76.40

**SYSTEM IMPROVEMENT SURCHARGE (SIC)**

In addition to the charges provided for in this tariff for all metered and private fire rates, a surcharge of 3.66% will apply to all services rendered on or after February 6, 2019.

In addition to the charges provided for in this tariff for all metered and private fire rates, a second, additional surcharge of 3.733% will apply to all services rendered on or after October 24, 2019.

In addition to the charges provided for in this tariff for all metered and private fire rates, a third, additional surcharge of 3.498% will apply to all services rendered on or after September 24, 2020.

**TCJA NEGATIVE SURCHARGE**

A surcharge of ~~-11.82%~~ **-5.49%** of base water rate charges will be applied to reflect tax savings realized under the Tax Cuts and Jobs Act of 2017, effective on bills rendered on or after ~~December 23, 2019~~ **XX XX,2021**.

Issued: ~~September 23, 2020~~  
**XX XX,2021**

Effective: ~~September 24, 2020~~  
**XX XX,2021**

Issued by Edmund Kolodziej, Jr., President and COO, Aqua Ohio, Inc.  
In accordance with the Public Utilities Commission of Ohio  
Order Dated ~~September 23, 2020~~ **XX XX, 2021** for Case No. ~~20-0532-VW-SIG~~  
**18-1843-VW-UNC**

Aqua Ohio, Inc.  
6650 South Avenue  
Boardman, OH 44512

Section 4  
~~Sixth~~ Seventh Revised Sheet No. 5  
Replaces ~~Fifth~~ Sixth Sheet No. 5

**P.U.C.O. Tariff No. 2**

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**Rates for customers in the former Norlick Place Water Company (cont.)**

**SYSTEM IMPROVEMENT SURCHARGE (SIC)**

In addition to the charges provided for in this tariff for all metered and private fire rates, a surcharge of 3.66% will apply to all services rendered on or after February 6, 2019.

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Issued: ~~September 23, 2020~~ XX XX, 2021

Effective: ~~September 24, 2020~~  
XX XX, 2021

Issued by Edmund Kolodziej, Jr., President and COO, Aqua Ohio, Inc.

In accordance with the Public Utilities Commission of Ohio

Order Dated ~~September 23, 2020~~ XX XX, 2021 for Case No. ~~20-532-WW-SIG~~  
18-1843-WW-UNC

Aqua Ohio, Inc.  
6650 South Avenue  
Boardman, OH 44512

Section 4  
~~Second~~ Third Revised Sheet No. 7  
Replaces ~~First~~ Second Sheet No. 7  
**P.U.C.O. Tariff No. 2**

---

**Rates for customers in the former Seneca Utilities, Inc. Water Company (cont.)**

**TCJA NEGATIVE SURCHARGE**

A surcharge of ~~-11.82%~~ -5.49% of base water rate charges will be applied to reflect tax savings realized under the Tax Cuts and Jobs Act of 2017, effective on bills rendered on or after ~~December 23, 2019~~ XX XX, 2021.

**Method of Billing**

A yard hydrant on one lot will be charged one yard hydrant fee.

For the purposes of this section of the tariff, Yard Hydrant shall mean any hydrant other than those which qualify as public fire hydrants within the definition of public fire protection.

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Issued: ~~December 20, 2019~~  
XX XX, 2021

Effective: ~~December 23, 2019~~  
XX XX, 2021

Issued by Edmund Kolodziej, Jr., President and COO, Aqua Ohio, Inc.  
In accordance with the Public Utilities Commission of Ohio  
Order Dated ~~December 18, 2019~~ XX XX, 2021 for Case No. 18-1843-WW-UNC

Aqua Ohio, Inc.  
6650 South Avenue  
Boardman, OH 44512

Section 4  
~~Sixth~~ **Seventh** Revised Sheet No. 10  
Replaces ~~Fifth~~ **Sixth** Sheet No. 10  
**P.U.C.O. Tariff No. 2**

---

**Rates for customers in the former Aqua Ohio, Inc. Lake Erie East Division (cont.)**

**DIVISION B – PRIVATE FIRE RATE SCHEDULE**

**HOSE CONNECTIONS AND HYDRANTS**

	Per Month
1-1/4" Hose Connection .....	\$10.10
1-1/2" Hose Connection .....	\$13.20
2" Hose Connection .....	\$17.60
2-1/2" Hose Connection .....	\$22.60
Private Fire Hydrant .....	\$54.00

**AUTOMATIC SPRINKLERS**

Size of Connection	Per Month
2" .....	\$29.60
4" .....	\$56.20
6" .....	\$94.60

**SYSTEM IMPROVEMENT SURCHARGE (SIC)**

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Issued: ~~September 23, 2020~~ **XX**  
**XX, 2021**

Effective: ~~September 24, 2020~~  
**XX XX, 2021**

Issued by Edmund Kolodziej, Jr., President and COO, Aqua Ohio, Inc.  
In accordance with the Public Utilities Commission of Ohio  
Order Dated ~~September 23, 2020~~ **XX XX, 2021** for Case No. ~~20-0532-WW-SIC~~  
**18-1843-WW-UNC**

Aqua Ohio, Inc.  
6650 South Avenue  
Boardman, OH 44512

Section 4  
Sixth Seventh Revised Sheet No. 12  
Replaces Fifth Sixth Sheet No. 12

**P.U.C.O. Tariff No. 2**

**Rates for customers residing in The Woods of Auburn Lakes Condominium Development,  
the Auburn Lakes Condominium Development, and the Auburn Crossing Condominium  
Development (cont.)**

CUSTOMER CHARGE

Monthly flat rate unmetered service per unit..... Per Month \$45.24

**LATE PAYMENT FEE**

The late payment fee of 5% is based on current charges only and is not compounded on future delinquencies. The customer receives a six (6) day grace period (after due date) before late fees are applied. The six day grace period allows for any mail or processing delays.

**DISHONORED PAYMENTS**

When a payment for service is returned by the financial institution unpaid, a charge of eighteen dollars and fifty-eight cents (\$18.58) will be assessed to cover the cost of processing this transaction, provided the payment is properly processed by the Company. The charge for the dishonored payment may be reflected at the Company's option, when the Company returns the dishonored payment or may be included on the customer's next billing.

**RECONNECTION FEE**

Reconnection fees as defined by this tariff, Section 3-2, Original Sheet No. 9, Item 16, are:

Reconnection Fee during regular business hours ..... \$53.25  
Reconnection Fee other than during regular business hours ..... \$163.43

**ACCOUNT ACTIVATION CHARGE**

An account activation charge of thirty dollars and seventy-six cents (\$30.76) will be charged for a service connection during the Company's regular business hours.

**SYSTEM IMPROVEMENT SURCHARGE (SIC)**

In addition to the charges provided for in this tariff for all flat rate unmetered service, a surcharge of 3.66% will apply to all services rendered on or after February 6, 2019.

In addition to the charges provided for in this tariff for all flat rate unmetered service, a second, additional surcharge of 3.733% will apply to all services rendered on or after October 24, 2019.

In addition to the charges provided for in this tariff for all flat rate unmetered service, a third, additional surcharge of 3.498% will apply to all services rendered on or after September 23, 2020.

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Issued: ~~September 23, 2020~~ XX XX, 2021

Effective: ~~September 24, 2020~~  
XX XX, 2021

Issued by Edmund Kolodziej, Jr., President and COO, Aqua Ohio, Inc.

In accordance with the Public Utilities Commission of Ohio

Order Dated ~~September 23, 2020~~ XX XX, 2021 for Case No. 20-0532-WW-SIC-18-1843-WW-UNC

Aqua Ohio, Inc.  
6650 South Avenue  
Boardman, OH 44512

Section 4  
~~Sixth~~ Seventh Revised Sheet No. 13  
Replaces ~~Fifth~~ Sixth Sheet No. 13

**P.U.C.O. Tariff No. 2**

**Rates for Masury Division**

Schedule "A" – Metered Service

**CUSTOMER CHARGE – ALL CUSTOMER CLASSES**

<u>Size of Meter</u>	<u>Monthly</u>
5/8" .....	\$10.00
3/4" .....	\$10.00
1" .....	\$25.00
1-1/2" .....	\$50.00
2" .....	\$80.00
3" .....	\$150.00
4" .....	\$250.00
6" .....	\$500.00

**CONSUMPTION CHARGES – RESIDENTIAL, COMMERCIAL AND INDUSTRIAL CUSTOMERS**

	<u>Per 100 gallons</u>
	<u>Monthly</u>
First 15,000 gallons monthly .....	\$0.8810
Next 85,000 gallons monthly .....	\$0.7489
All consumption over 100,000 gallons monthly .....	\$0.6255

**SYSTEM IMPROVEMENT SURCHARGE (SIC)**

In addition to the charges provided for in this tariff for all metered and private fire rates, a surcharge of 3.66% will apply to all services rendered on or after February 6, 2019.

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Issued: ~~September 23, 2020~~ XX XX, 2021

Effective: ~~September 24, 2020~~  
XX XX, 2021

Issued by Edmund Kolodziej, Jr., President and COO, Aqua Ohio, Inc.

In accordance with the Public Utilities Commission of Ohio

Order Dated ~~September 23, 2020~~ XX XX, 2021 for Case No. ~~20-0532-VW-SIC~~  
18-1843-VW-UNC

Aqua Ohio, Inc.  
6650 South Avenue  
Boardman, OH 44512

Section 4  
~~Second~~ Third Revised Sheet No. 18  
Replaces ~~First~~ Second Sheet No. 18  
**P.U.C.O. Tariff No. 2**

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**Rates for customers in the area formerly served by Tomahawk Utilities, Inc. (cont.)**

**TCJA NEGATIVE SURCHARGE**

A surcharge of ~~-11.82%~~ -5.49% of base water rate charges will be applied to reflect tax savings realized under the Tax Cuts and Jobs Act of 2017, effective on bills rendered on or after ~~December 23, 2019~~ XX XX, 2021.

**Method of Billing**

A yard hydrant on one lot will be charged one yard hydrant fee.

For the purposes of this section of the tariff, Yard Hydrant shall mean any hydrant other than those which qualify as public fire hydrants within the definition of public fire protection.

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Issued: ~~December 20, 2019~~ XX XX,  
2021

Effective: ~~December 23, 2019~~ XX XX,  
2021

Issued by Edmund Kolodziej, Jr., President and COO, Aqua Ohio, Inc.  
In accordance with the Public Utilities Commission of Ohio  
Order Dated ~~December 18, 2019~~ XX XX, 2021 for Case No. 18-1843-WW-UNC



Aqua Ohio, Inc.  
6650 South Avenue  
Boardman, OH 44512

Section 4  
Fifth ~~Sixth~~ Revised Sheet No. 20  
Replaces Fourth ~~Fifth~~ Sheet No. 20  
P.U.C.O. Tariff No. 2

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**Rates for customers in the area formerly served by Mohawk Utilities, Inc. (cont.)**

**SYSTEM IMPROVEMENT SURCHARGE (SIC)**

In addition to the charges provided for in this tariff for all metered and private fire rates, a surcharge of 3.66% will apply to all services rendered on or after February 6, 2019.

In addition to the charges provided for in this tariff for all metered and private fire rates, a second, additional surcharge of 3.733% will apply to all services rendered on or after October 24, 2019.

In addition to the charges provided for in this tariff for all metered and private fire rates, a third, additional surcharge of 3.498% will apply to all services rendered on or after September 24, 2020.

**TCJA NEGATIVE SURCHARGE**

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Issued: September 23, 2020  
~~XX XX, 2021~~

Effective: September 24, 2020  
~~XX XX, 2021~~

Issued by Edmund Kolodziej, Jr., President and COO, Aqua Ohio, Inc.

In accordance with the Public Utilities Commission of Ohio

Order Dated ~~September 23, 2020~~ ~~XX XX, 2021~~ for Case No. ~~20-0532-WW-SIC~~  
~~18-1843-WW-UNC~~



Aqua Ohio, Inc.  
6650 South Avenue  
Boardman, OH 44512

Section 4  
~~Sixth~~ Seventh Revised Sheet No. 22  
Replaces ~~Fifth~~ Sixth Sheet No. 22

**P.U.C.O. Tariff No. 2**

---

**Rates for customers in the area formerly served by Ohio American Water Company (cont.)**

**SYSTEM IMPROVEMENT SURCHARGE (SIC)**

In addition to the charges provided for in this tariff for all metered and private fire and flat rate unmetered services, a surcharge of 3.66% will apply to all services rendered on or after February 6, 2019.

In addition to the charges provided for in this tariff for all metered and private fire and flat rate unmetered services, a second, additional surcharge of 3.733% will apply to all services rendered on or after October 24, 2019.

In addition to the charges provided for in this tariff for all metered and private fire and flat rate unmetered services, a third, additional surcharge of 3.498% will apply to all services rendered on or after September 24, 2020.

**TCJA NEGATIVE SURCHARGE**

A surcharge of ~~-11.82%~~ -5.49 of base water rate charges will be applied to reflect tax savings realized under the Tax Cuts and Jobs Act of 2017, effective on bills rendered on or after December 23, 2019 XX XX, 2021.

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Issued: ~~September 23, 2020~~  
XX XX, 2021

Effective: ~~September 24, 2020~~  
XX XX, 2021

Issued by Edmund Kolodziej, Jr., President and COO, Aqua Ohio, Inc.

In accordance with the Public Utilities Commission of Ohio

Order Dated ~~September 23, 2020~~ XX XX, 2021 for Case No. 20-0532-WW-SIC  
18-1843-WW-UNC

Aqua Ohio, Inc.  
P.U.C.O. Tariff No. 2

(Clean)

Aqua Ohio, Inc.  
6650 South Avenue  
Boardman, OH 44512

Section 2  
Ninth Revised Sheet No. 4  
Replaces Eighth Sheet No. 4

**P.U.C.O. Tariff No. 2**

Rates-Former Southwoods Estate	4	36	1/18/19
Reconnection of Service	3-2	9, 11	07/14/15
Requirements for Related Facilities	3-10	1	07/14/15
Repair of Customer Facilities	3-2	4-5	07/14/15
Restoring Service-Requirements	3-2; 3-9	7-9; 6	07/14/15

**S**

Schedule of Rates	4	1-36	XX/XX/21, 9/24/20 6/17/20, 12/23/19, 10/24/19, 2/6/19, 1/18/19, 9/20/18, 3/7/18, 3/22/17, 10/7/15, 07/14/15
Service-Application	3-4	1-2	6/17/20, 07/14/15
Service-Building Construction	4	31	07/14/15
Service-Calls After Hours	3-2	9-11	07/14/15
Service-Company Lines	3-7	1-2	07/14/15
Service-Company Operating Control	3-7	1	07/14/15
Service-Cross Connections	3-2	3	07/14/15
Service-Curb Stops	3-7	1	07/14/15
Service-Customer Lines	3-7	1-2	6/17/20, 07/14/15
Service-Deficiency or Failure	3-2	2	07/14/15
Service-Discontinuance	3-2; 3-3	9, 11-12; 1	6/17/20, 07/14/15
Service-Emergency Call Charges	4	See Sch. of Rates	3/7/18, 03/22/17, 07/14/15
Service-Installation Dates	3-7	1	07/14/15
Service-Maintenance and Repair	3-7	1	07/14/15
Service-Private Fire	3-11	1-3	07/14/15
Service-Reconnection	3-2	9, 11	07/14/15
Service-Regulations	3-7	1-2	6/17/20, 07/14/15
Service-Separate Meter Requirement	3-9	1-2	07/14/15
Service-Size and Type	3-7	1	07/14/15
Service-Temporary	3-4	2	6/17/20, 07/14/15
Service-Temporarily Discontinue	3-3	2	6/17/20, 07/14/15
Service-Trench	3-7	2	6/17/20, 07/14/15
Sprinklers, Automatic	4	See Sch. of Rates	3/22/17, 07/14/15
Stop Cocks and Valves	3-9	3	07/14/15
Superseded Tariffs	1	1	07/14/15
System Improvement surcharge (SIC)	4	See Sch. of Rates	9/24/20 10/24/19, 2/6/19, 1/18/19, 9/20/18, 3/7/18, 3/22/17, 10/7/15, 07/14/15

Issued: \_\_\_\_\_ XX, 2021

Effective: \_\_\_\_\_ XX, 2021

Issued by Edmund Kolodziej, Jr., President and COO, Aqua Ohio, Inc.  
In accordance with the Public Utilities Commission of Ohio  
Order Dated XX XX, 2021 for Case No. 18-1843-VVW-UNC

Aqua Ohio, Inc.  
6650 South Avenue  
Boardman, OH 44512

Section 2  
Fourth Revised Sheet No. 5  
Replaces Third Sheet No. 5

**P.U.C.O. Tariff No. 2**

**T**

Temporary Service	3-2; 3-4	4-5; 2	6/17/20, 07/14/15
Temporary Shut off Notice	3-2	2	07/14/15
TCJA Negative Surcharge	4	See Sch. Of Rates	XX/XX/21, , 12/23/19

**V**

Valves	3-2; 3-9	1-2; 3	07/14/15
Valves-Size, Type and Location	3-2	4	07/14/15

**W**

Waste of Water	3-2	5	07/14/15
Water Service-Bills and Payments	3-3	1-2	6/17/20, 07/14/15
Water Supply Control	3-2	1, 3	07/14/15
Water Supply Control	3-9	3	07/14/15
Water Supply-Contamination	3-2	2-3, 5-6	6/17/20, 07/14/15
Water Supply Stoppage	3-2	1-2, 4	07/14/15
Water Service-Bills for Delinquent	3-3	1	6/17/20, 07/14/15
Water Service-Bills for Mailing	3-3	1	6/17/20, 07/14/15
Water Service-Bills for, When rendered	3-3	1	07/14/15
Water Service-Bills for, Where Paid	3-3	1	07/14/15
Water Service-Contracts for	3-4	1-2	6/17/20, 07/14/15
Water Service-Deposits	3-2	6-7, 9-10	07/14/15
Water Service-Metered	3-9	1-6	03/22/17, 07/14/15
Water Service-Regulations	3-7	1-2	6/17/20, 07/14/15
Water Service-Temporary	3-4	2	6/17/20, 07/14/15
Water Service-Temporary Cut off	3-2	2	6/17/20, 07/14/15
Water-Use of	3-4	1	6/17/20, 07/14/15

Issued: \_\_\_\_\_ XX, 2021

Effective: \_\_\_\_\_ XX, 2021

Issued by Edmund Kolodziej, Jr., President and COO, Aqua Ohio, Inc.  
In accordance with the Public Utilities Commission of Ohio  
Order Dated XX XX, 2021 for Case No. 18-1843-WW-UNC

Aqua Ohio, Inc.  
6650 South Avenue  
Boardman, OH 44512

Section 4  
Seventh Revised Sheet No. 3  
Replaces Sixth Sheet No. 3

**P.U.C.O. Tariff No. 2**

**Rates for customers in the Lake Erie Division (cont.)**

**DIVISION B – PRIVATE FIRE RATE SCHEDULE**

**HOSE CONNECTIONS AND HYDRANTS**

	Per Month
1-1/4" Hose Connection .....	\$3.30
1-1/2" Hose Connection .....	\$4.80
2" Hose Connection .....	\$8.50
2-1/2" Hose Connection .....	\$13.30
Private Fire Hydrant .....	\$48.20

**AUTOMATIC SPRINKLERS**

Size of Connection	Per Month
2" .....	\$8.50
4" .....	\$33.90
6" .....	\$76.40

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In accordance with the Public Utilities Commission of Ohio  
Order Dated X XX, 2021 for Case No. 18-1843-VWW-UNC

Aqua Ohio, Inc.  
6650 South Avenue  
Boardman, OH 44512

Section 4  
Seventh Revised Sheet No. 5  
Replaces Sixth Sheet No. 5

**P.U.C.O. Tariff No. 2**

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**Rates for customers in the former Norlick Place Water Company (cont.)**

**SYSTEM IMPROVEMENT SURCHARGE (SIC)**

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In accordance with the Public Utilities Commission of Ohio  
Order Dated XX XX, 2021 for Case No. 18-1843-WW-UNC

Aqua Ohio, Inc.  
6650 South Avenue  
Boardman, OH 44512

Section 4  
Third Revised Sheet No. 7  
Replaces Second Sheet No. 7

**P.U.C.O. Tariff No. 2**

---

**Rates for customers in the former Seneca Utilities, Inc. Water Company (cont.)**

**TCJA NEGATIVE SURCHARGE**

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**Method of Billing**

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Issued: \_\_\_\_\_ XX, 2021

Effective:- \_\_\_\_\_ XX, 2021

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Order Dated XX XX, 2021 for Case No.18-1843-WW-UNC

Aqua Ohio, Inc.  
6650 South Avenue  
Boardman, OH 44512

Section 4  
Seventh Revised Sheet No. 10  
Replaces Sixth Sheet No. '10

**P.U.C.O. Tariff No. 2**

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**Rates for customers in the former Aqua Ohio, Inc. Lake Erie East Division (cont.)**

**DIVISION B – PRIVATE FIRE RATE SCHEDULE**

**HOSE CONNECTIONS AND HYDRANTS**

	Per Month
1-1/4" Hose Connection .....	\$10.10
1-1/2" Hose Connection .....	\$13.20
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Aqua Ohio, Inc.  
6650 South Avenue  
Boardman, OH 44512

Section 4  
Seventh Revised Sheet No. 12  
Replaces Sixth Sheet No. 12

**P.U.C.O. Tariff No. 2**

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**Rates for customers residing in The Woods of Auburn Lakes Condominium Development,  
the Auburn Lakes Condominium Development, and the Auburn Crossing Condominium  
Development (cont.)**

CUSTOMER CHARGE

	<u>Per Month</u>
Monthly flat rate unmetered service per unit.....	\$45.24

**LATE PAYMENT FEE**

The late payment fee of 5% is based on current charges only and is not compounded on future delinquencies. The customer receives a six (6) day grace period (after due date) before late fees are applied. The six day grace period allows for any mail or processing delays.

**DISHONORED PAYMENTS**

When a payment for service is returned by the financial institution unpaid, a charge of eighteen dollars and fifty-eight cents (\$18.58) will be assessed to cover the cost of processing this transaction, provided the payment is properly processed by the Company. The charge for the dishonored payment may be reflected at the Company's option, when the Company returns the dishonored payment or may be included on the customer's next billing.

**RECONNECTION FEE**

Reconnection fees as defined by this tariff, Section 3-2, Original Sheet No. 9, Item 16, are:

Reconnection Fee during regular business hours .....	\$53.25
Reconnection Fee other than during regular business hours.....	\$163.43

**ACCOUNT ACTIVATION CHARGE**

An account activation charge of thirty dollars and seventy-six cents (\$30.76) will be charged for a service connection during the Company's regular business hours.

**SYSTEM IMPROVEMENT SURCHARGE (SIC)**

In addition to the charges provided for in this tariff for all flat rate unmetered service, a surcharge of 3.66% will apply to all services rendered on or after February 6, 2019.

In addition to the charges provided for in this tariff for all flat rate unmetered service, a second, additional surcharge of 3.733% will apply to all services rendered on or after October 24, 2019.

In addition to the charges provided for in this tariff for all flat rate unmetered service, a third, additional surcharge of 3.498% will apply to all services rendered on or after September 23, 2020.

**TCJA NEGATIVE SURCHARGE**

A surcharge of -5.49% of base water rate charges will be applied to reflect tax savings realized under the Tax Cuts and Jobs Act of 2017, effective on bills rendered on or after XX XX, 2021.

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Issued: \_\_\_\_\_XX,2021

Effective: \_\_\_\_\_XX, 2021

Issued by Edmund Kolodziej, Jr., President and COO, Aqua Ohio, Inc.  
In accordance with the Public Utilities Commission of Ohio  
Order Dated XX XX, 2021 for Case No. 18-1843-VW-UNC

Aqua Ohio, Inc.  
6650 South Avenue  
Boardman, OH 44512

Section 4  
Seventh Revised Sheet No. 13  
Replaces Sixth Sheet No. 13

**P.U.C.O. Tariff No. 2**

**Rates for Masury Division**

Schedule "A" – Metered Service

**CUSTOMER CHARGE – ALL CUSTOMER CLASSES**

<u>Size of Meter</u>	<u>Monthly</u>
5/8" .....	\$10.00
3/4" .....	\$10.00
1" .....	\$25.00
1-1/2" .....	\$50.00
2" .....	\$80.00
3" .....	\$150.00
4" .....	\$250.00
6" .....	\$500.00

**CONSUMPTION CHARGES – RESIDENTIAL, COMMERCIAL AND INDUSTRIAL CUSTOMERS**

	<u>Per 100 gallons</u>
	<u>Monthly</u>
First 15,000 gallons monthly .....	\$0.8810
Next 85,000 gallons monthly .....	\$0.7489
All consumption over 100,000 gallons monthly .....	\$0.6255

**SYSTEM IMPROVEMENT SURCHARGE (SIC)**

In addition to the charges provided for in this tariff for all metered and private fire rates, a surcharge of 3.66% will apply to all services rendered on or after February 6, 2019.

In addition to the charges provided for in this tariff for all metered and private fire rates, a second, additional surcharge of 3.733% will apply to all services rendered on or after October 24, 2019.

In addition to the charges provided for in this tariff for all metered and private fire rates, a third, additional surcharge of 3.498% will apply to all services rendered on or after September 24, 2020.

**TCJA NEGATIVE SURCHARGE**

A surcharge of -5.49% of base water rate charges will be applied to reflect tax savings realized under the Tax Cuts and Jobs Act of 2017, effective on bills rendered on or after-XX XX, 2021.

Issued: \_\_\_\_\_XX, 2021

Effective: \_\_\_\_\_XX, 2021

Issued by Edmund Kolodziej, Jr., President and COO, Aqua Ohio, Inc.  
In accordance with the Public Utilities Commission of Ohio  
Order Dated XX XX, 2021 for Case No. 18-1843-WW-UNC

Aqua Ohio, Inc.  
6650 South Avenue  
Boardman, OH 44512

Section 4  
Third Revised Sheet No. 18  
Replaces Second Sheet No. 18

**P.U.C.O. Tariff No. 2**

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**Rates for customers in the area formerly served by Tomahawk Utilities, Inc. (cont.)**

**TCJA NEGATIVE SURCHARGE**

A surcharge of -5.49% of base water rate charges will be applied to reflect tax savings realized under the Tax Cuts and Jobs Act of 2017, effective on bills rendered on or after XX XX, 2021.

**Method of Billing**

A yard hydrant on one lot will be charged one yard hydrant fee.

For the purposes of this section of the tariff, Yard Hydrant shall mean any hydrant other than those which qualify as public fire hydrants within the definition of public fire protection.

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Issued: \_\_\_\_\_ XX, 2021

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Issued by Edmund Kolodziej, Jr., President and COO, Aqua Ohio, Inc.  
In accordance with the Public Utilities Commission of Ohio  
Order Dated XX XX, 2021 for Case No. 18-1843-WW-UNC

Aqua Ohio, Inc.  
6650 South Avenue  
Boardman, OH 44512

Section 4  
Sixth Revised Sheet No. 20  
Replaces- Fifth Sheet No. 20

**P.U.C.O. Tariff No. 2**

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**Rates for customers in the area formerly served by Mohawk Utilities, Inc. (cont.)**

**SYSTEM IMPROVEMENT SURCHARGE (SIC)**

In addition to the charges provided for in this tariff for all metered and private fire rates, a surcharge of 3.66% will apply to all services rendered on or after February 6, 2019.

In addition to the charges provided for in this tariff for all metered and private fire rates, a second, additional surcharge of 3.733% will apply to all services rendered on or after October 24, 2019.

In addition to the charges provided for in this tariff for all metered and private fire rates, a third, additional surcharge of 3.498% will apply to all services rendered on or after September 24, 2020.

**TCJA NEGATIVE SURCHARGE**

A surcharge of -5.49% of base water rate charges will be applied to reflect tax savings realized under the Tax Cuts and Jobs Act of 2017, effective on bills rendered on or after XX XX, 2021.

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Issued: \_\_\_\_\_ XX, 2021      Effective: \_\_\_\_\_ XX, 2021

Issued by Edmund Kolodziej, Jr., President and COO, Aqua Ohio, Inc.  
In accordance with the Public Utilities Commission of Ohio  
Order Dated XX XX, 2021 for Case No 18-1843- VVW-UNC

Aqua Ohio, Inc.  
6650 South Avenue  
Boardman, OH 44512

Section 4  
Seventh Revised Sheet No. 22  
Replaces Sixth Sheet No. 22

**P.U.C.O. Tariff No. 2**

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**Rates for customers in the area formerly served by Ohio American Water Company (cont.)**

**SYSTEM IMPROVEMENT SURCHARGE (SIC)**

In addition to the charges provided for in this tariff for all metered and private fire and flat rate unmetered services, a surcharge of 3.66% will apply to all services rendered on or after February 6, 2019.

In addition to the charges provided for in this tariff for all metered and private fire and flat rate unmetered services, a second, additional surcharge of 3.733% will apply to all services rendered on or after October 24, 2019.

In addition to the charges provided for in this tariff for all metered and private fire and flat rate unmetered services, a third, additional surcharge of 3.498% will apply to all services rendered on or after September 24, 2020.

**TCJA NEGATIVE SURCHARGE**

A surcharge of -5.49% of base water rate charges will be applied to reflect tax savings realized under the Tax Cuts and Jobs Act of 2017, effective on bills rendered on or after XX XX, 2021.

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Order Dated XX XX, 2021 for Case No. 18-1843-WWW-UNC

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**Case No(s). 18-1843-WW-UNC, 18-1844-WW-ATA**

Summary: Petition Petition to Implement Annual Adjustment to TCJA Negative Surcharge electronically filed by Christopher T Kennedy on behalf of Aqua Ohio, Inc.