

FILE

3

WHITT STURTEVANT LLP

CHICAGO • COLUMBUS

ANDREW J. CAMPBELL
The KeyBank Building
88 East Broad Street, Suite 1590
Columbus, Ohio 43215

Direct: 614.224.3973
campbell@whitt-sturtevant.com

March 6, 2013

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

PUCO

2013 MAR -6 PM 2:08

RECEIVED-DOCKETING DIV

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.
09-391-WW-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

cc: Parties to Case No. 09-391-WW-SIC, via electronic mail.

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 te Date Processed MAR 6 2013

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	
Towes Watson		117,169	
Per Stipulation 8 months		(268,267)	
		76,466	619,416

Regulatory asset 12/31/2012

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)
	5,421
	1,297,584
	Balance 12-31-2012

FAS 87 ADOPTION 468,878

Total 1,766,462 Balance 12-31-2012