

BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO

RECEIVED-DOCKETING DIV

2012 FEB 22 PM 4:09

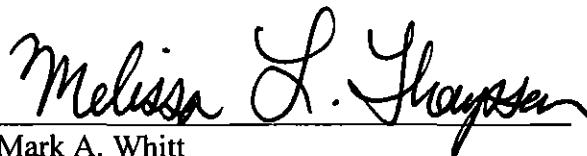
In the Matter of the Application of Ohio)
American Water Company to Increase its)
Rates for Water and Sewer Services)
Provided to its Entire Service Area.)

Case No. 09-391-WS-AIR PUCO

REPORT OF OHIO AMERICAN WATER COMPANY

By Opinion and Order dated May 5, 2010, the Commission approved the deferral of Ohio American Water Company's ("OAW") Pension and OPEB costs. On page 23 of the Opinion, the Commission directed OAW to file an annual update on the status of the deferred balances. The table attached as Exhibit A includes the annual update for 2011. The amounts in the table are attributable to OAW's operation and maintenance expense, and derived from data provided by OAW's actuary.

Respectfully submitted,



Mark A. Whitt
Melissa L. Thompson
WHITT STURTEVANT LLP
PNC Plaza, Suite 2020
155 East Broad Street
Columbus, Ohio 43215
Telephone: (614) 224-3911
Facsimile: (614) 224-3960
E-mail: whitt@whitt-sturtevant.com
thompson@whitt-sturtevant.com

COUNSEL FOR OHIO AMERICAN
WATER COMPANY

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 Sue Date Processed FEB 22 2012

CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing Report of Ohio American Water Company was served by regular U.S. mail to the following persons on this 22nd day of February, 2012:

Thomas G. Lindgren
Office of Ohio Attorney General
180 E. Broad Street, 6th Floor
Columbus, Ohio 43215

Henry Eckhart
Attorney at Law
50 West Broad Street, Suite 2117
Columbus, Ohio 43215-3301

Melissa Yost
Office of Ohio Consumers' Counsel
10 West Broad Street, Suite 1800
Columbus, Ohio 43215

Mark Russell
Law Director
City of Marion
233 West Center Street
Marion, Ohio 43302

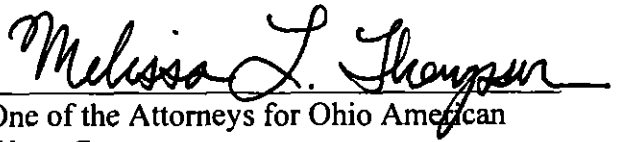

One of the Attorneys for Ohio American
Water Company

EXHIBIT A

Ohio American Water
Deferred Pension and OPEB Expense
Authorized in Case No. 09-0391-WS-AIR
For the years ended December 31, 2011, 2010 and 2009

Description	12/31/2011	12/31/2010	12/31/2009	Sum of 2011-2009
Pension - retirement income plan	\$ 843,332	\$ 1,015,473	\$ 1,232,970	
Retirement income plan - amortization	216,406	216,406	216,406	
Subtotal	\$ 1,059,738	\$ 1,231,879	\$ 1,449,376	
Less: amounts transferred from O&M	(151,783)	(165,386)	(166,342)	
Pension expense attributable to O&M expense	\$ 907,955	\$ 1,066,493	\$ 1,283,034	
Pension expense collected/(passed back) in Base rates	(692,164)	(692,164)	(692,164)	
Deferred pension expense:	\$ 215,791	\$ 374,329	\$ 590,870	\$ 1,180,990

Description	12/31/2011	12/31/2010	12/31/2009	Sum of 2011-2009
OPEB	\$ 538,945	\$ 728,840	\$ 767,400	
Less: amounts transferred from O&M	(108,376)	(110,021)	(96,002)	
OPEB expense attributable to O&M expense	\$ 430,569	\$ 618,819	\$ 671,398	
OPEB expense collected/(passed back) in Base rates	(402,401)	(402,401)	(402,401)	
Deferred OPEB expense:	\$ 28,168	\$ 216,418	\$ 268,997	\$ 513,583