

**BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of the Application of Ohio-)	
American Water Company to Increase Its)	Case No. 11-4161-WS-AIR
Rates for Water and Sewer Service.)	

STIPULATION AND RECOMMENDATION

Ohio Adm. Code 4901-1-30 provides that any two or more parties to a proceeding may enter into a written stipulation covering the issues presented in such proceeding. The purpose of this document is to set forth the understanding and agreement of Aqua Ohio Water Company, Inc. ("Aqua Ohio" or "Company") and the Staff of the Public Utilities Commission of Ohio ("Staff") (which, for the purpose of entering into this Stipulation and Recommendation, will be considered a party by virtue of Ohio Adm. Code 4901-1-10(C)) (collectively, the "Signatory Parties"), and to recommend that the Public Utilities Commission of Ohio ("PUCO" or "Commission") approve and adopt this Stipulation and Recommendation, as part of its Opinion and Order, resolving all of the issues in the above-captioned proceeding.

This Stipulation and Recommendation, which shall be designated as Joint Exhibit 1, is supported by adequate data and information; represents, as an integrated and complete document, a just and reasonable resolution of all issues in this proceeding; violates no regulatory principle or precedent; is in the public interest; and is the product of lengthy, serious bargaining among knowledgeable and capable parties, and parties that represent various interests and stakeholders in a cooperative process undertaken by the Signatory Parties. While this Stipulation and Recommendation is not binding on the Commission, where, as here, it is sponsored by parties representing a significant cross section of interests, including the Commission's Staff, it is entitled to careful consideration by the Commission.

Except for enforcement purposes, neither this Stipulation and Recommendation nor the information and data contained herein or attached, nor the Commission's Order and/or Entry in this proceeding shall be cited as precedent in any future proceeding for or against any Signatory Party, or the Commission itself, if the Commission approves this Stipulation and Recommendation.

For purposes of resolving certain issues raised by the Signatory Parties in this proceeding regarding Aqua Ohio's request for a rate increase, the Signatory Parties stipulate and recommend as follows:

1. The Signatory Parties recommend that Aqua Ohio be granted a net base rate increase of \$4,234,279. The rates and charges set forth in Aqua Ohio's tariffs shall be amended to increase annual operating revenue accordingly, effective with service rendered on and after the filing of such tariffs with the Commission. The Signatory Parties agree that the Company's current rates are no longer sufficient to yield a reasonable compensation for the services rendered and are therefore unreasonable. The recommended total net base rate revenue increase of \$4,234,279 provides reasonable compensation for the services rendered. This total revenue requirement reflects 7.81% as a reasonable rate of return on rate base, as reflected in Joint Exhibit 2.0.

2. Aqua Ohio will continue to proceed with its initiated review of the water quality issues in the Blacklick service territory. The Company agrees to work cooperatively with the Staff and the Office of the Ohio Consumers' Counsel ("OCC") as the process moves forward. The OCC supports this review and agrees to participate pursuant to its statutory authority under Chapter 4911, Revised Code. The report of the investigation shall be completed and provided to

the Commission Staff and OCC within 180 days following the Commission's approval of this Stipulation and Recommendation.

3. Unless otherwise specifically provided for in this Stipulation and Recommendation, all rates, terms, conditions, and any other items shall be treated in accordance with the Staff Report. If any proposed rates, terms, conditions, or other items set forth in Aqua Ohio's Application are not addressed in the Staff Report, the proposed rate, term, condition, or other item shall be treated in accordance with the Application filed in this proceeding.

4. The Signatory Parties agree that the following exhibits should be admitted into the record:

Joint Exhibit 1.0	Stipulation and Recommendation
Joint Exhibit 2.0	Stipulation Schedules A-1, A-1.1, C-1, C-1.1, C-2, C-3, C-3.3, C-3.5a, C-3.6, C-4, E-1, E-2, E-2.1
OAW Exhibit 1.0	Direct Testimony of David K. Little
OAW Exhibit 2.0	Direct Testimony of Gary M. VerDouw
OAW Exhibit 2.1	Supplemental Direct Testimony of Gary M. VerDouw
OAW Exhibit 2.2	Second Supplemental Direct Testimony of Gary M. VerDouw
OAW Exhibit 3.0	Direct Testimony of Melissa L. Schwarzell
OAW Exhibit 4.0	Direct Testimony of Lewis E. Keathley
OAW Exhibit 5.0	Direct Testimony of Donald J. Petry
OAW Exhibit 6.0	Direct Testimony of Thomas Schwing
OAW Exhibit 7.0	Direct Testimony of Pauline M. Ahern
OAW Exhibit 7.1	Supplemental Direct Testimony of Pauline M. Ahern
OAW Exhibit 8.0	Direct Testimony of John J. Spanos

OAW Exhibit 9.0	Direct Testimony of Paul R. Herbert
OAW Exhibit 10	Application of OAW filed on August 1, 2011
OCC Exhibit 1	Direct Testimony of Daniel J. Duann
OCC Exhibit 2	Direct Testimony of Steven B. Hines
OCC Exhibit 3	Direct Testimony of Ibrahim Soliman
OCC Exhibit 4	Direct Testimony of James D. Williams
Staff Exhibit 1	Staff Report filed January 31, 2012
Staff Exhibit 2	Direct Testimony of Shahid Mahmud
Staff Exhibit 3	Direct Testimony of Clifford T. Evans
Staff Exhibit 4	Direct Testimony of David E. Hupp
Staff Exhibit 5	Direct Testimony of Wm. Ross Willis
Staff Exhibit 6	Direct Testimony of Sue Daly
Staff Exhibit 7	Direct Testimony of Judy Sarver

5. Schedule E-1, attached to this Stipulation and Recommendation, shows the new tariff pages reflecting the changes proposed in the Company's Application and recommended in the Staff Report. The Signatory Parties agree that these pages appropriately recover the revenue required by the Company and recommend Commission approval.

6. This Stipulation and Recommendation is entered into as an overall compromise and resolution of all issues presented in this proceeding, and does not necessarily represent the position any Signatory Party would have taken had these issues been fully litigated. This Stipulation and Recommendation represents an agreement by all Signatory Parties to a package of provisions rather than an agreement to each of the individual provisions included within the Stipulation and Recommendation.

7. This Stipulation and Recommendation represents a reasonable compromise of varying interests. This Stipulation and Recommendation is expressly conditioned upon adoption in its entirety by the Commission without material modification by the Commission; provided, however, that each Signatory Party has the right, in its sole discretion, to determine whether the Commission's approval of this Stipulation and Recommendation constitutes a "material modification" thereof. Should the Commission reject or materially modify all or part of this Stipulation and Recommendation, the Signatory Parties shall have the right, within thirty days of issuance of the Commission's order, to file an application for rehearing, or withdraw from the Stipulation and Recommendation by filing a notice with the Commission in this proceeding and serving all Signatory Parties. The Signatory Parties agree that they will not oppose or argue against any other Party's application for rehearing that seeks to uphold the original, unmodified Stipulation and Recommendation. Upon the Commission's issuance of an entry on rehearing that does not adopt the Stipulation and Recommendation in its entirety without material modification, any Signatory Party may withdraw from the Stipulation and Recommendation by filing a notice with the Commission within thirty days of the Commission's entry on rehearing. The Signatory Parties to the Stipulation and Recommendation agree not to oppose any other Signatory Party's withdrawal (in accordance with this paragraph) from the Stipulation and Recommendation. Upon notice of the withdrawal by any Signatory Party, pursuant to the above provisions, the Stipulation and Recommendation shall immediately become null and void. In such event, this proceeding shall go forward at the procedural point at which this Stipulation and Recommendation was filed, and the parties will be afforded the opportunity to present evidence through witnesses, cross-examine all witnesses, present rebuttal testimony, and brief all issues

which shall be decided based upon the record and briefs as if this Stipulation and Recommendation had never been executed.

8. This Stipulation and Recommendation is submitted for purposes of this proceeding only, and is neither binding in any other proceeding, nor is it to be offered or relied upon in any other proceeding, except as necessary to enforce the terms of this Stipulation and Recommendation.

9. The Signatory Parties stipulate, agree and recommend that the Commission issue a final Opinion and Order in this proceeding, ordering the adoption of this Stipulation and Recommendation, including the terms and conditions agreed to in this Stipulation and Recommendation by all Signatory Parties.

The undersigned hereby stipulate and agree and each represents that it is authorized to enter into this Stipulation and Recommendation on this 8 day of May, 2012.

Aqua Ohio Water Company, Inc.

By: Melisse L. Hayssen
Counsel

Date: 5/8/2012

**The Staff of the Public Utilities
Commission of Ohio**

By: Thomas Lindgren / MLT
Counsel per telephone authorization

Date: 5/8/2012

CERTIFICATE OF SERVICE

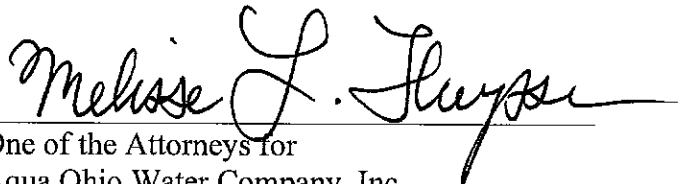
I hereby certify that a copy of the foregoing Stipulation and Recommendation was served by electronic mail, to the following on this 8 day of May, 2012:

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One of the Attorneys for
Aqua Ohio Water Company, Inc.

Stipulated

SCHEDULE A-1

Ohio American Water Company
Case No. 11-4161-WS-AIR
Revenue Requirements

	Water A			Water C			Wastewater			Total Company Stipulated Mid-Point
	Applicant (a)	Lower Bound	Stipulated Upper Bound	Applicant (a)	Lower Bound	Stipulated Upper Bound	Applicant (a)	Lower Bound	Stipulated Upper Bound	
(1) Rate Base (b)	\$ 70,317,631	\$ 60,986,743	\$ 69,986,743	\$ 12,250,433	\$ 11,941,717	\$ 11,941,717	\$ 9,760,149	\$ 9,067,350	\$ 9,067,350	\$ 90,995,810
(2) Adjusted Operating Income (c)	2,221,535	3,313,991	3,313,991	470,215	561,881	561,881	566,321	597,879	597,879	4,493,751
(3) Rate of Return Earned (2) / (1)	3.16%	4.74%	4.74%	3.84%	4.87%	4.87%	5.80%	6.59%	6.59%	4.94%
(4) Rate of Return Recommended (d)	8.97%	7.81%	7.81%	8.97%	7.81%	7.81%	8.97%	7.81%	7.81%	7.81%
(5) Required Operating Income (1) x (4)	\$ 6,307,492	\$ 5,465,965	\$ 5,465,965	\$ 1,098,864	\$ 932,648	\$ 932,648	\$ 875,485	\$ 708,160	\$ 708,160	\$ 7,106,773
(6) Income Deficiency (5) - (2)	4,085,957	2,151,974	2,151,974	628,649	350,767	350,767	308,164	110,281	110,281	2,613,022
(7) Gross Revenue Conversion Factor (e)	1.64831	1.619639	1.619639	1.6394	1.624523	1.624523	1.63733	1.623387	1.623387	
(8) Revenue Increase Required (6) x (7)	6,734,824	3,485,421	3,485,421	1,030,607	569,829	569,829	506,203	179,029	179,029	4,234,279
(9) Revenue Increase Recommended	6,491,606	3,485,421	3,485,421	1,274,308	569,829	569,829	506,256	179,029	179,029	4,234,279
(10) Adjusted Operating Revenue (c)	29,348,768	29,384,064	29,384,064	5,533,956	5,546,778	5,546,778	4,106,786	4,106,786	4,106,786	39,037,828
(11) Revenue Requirements (9) + (10)	\$ 35,840,372	\$ 32,869,485	\$ 32,869,485	\$ 6,808,264	\$ 6,116,607	\$ 6,116,607	\$ 4,613,042	\$ 4,285,815	\$ 4,285,815	\$ 43,271,907
(12) Increase Over Current Revenue (9) / (10)	22.12%	11.86%	11.86%	23.03%	10.27%	10.27%	12.33%	4.36%	4.36%	10.65%

- (a) Applicant's Schedule A-1
(b) Staff's Schedule B-1
(c) Staff's Schedule C-2
(d) Refer to Rate of Return Section
(e) Staff's Schedule A-1.1

Stipulated

SCHEDULE B-1

Ohio American Water Company
Case No. 11-4161-WS-AIR
Rate Base Summary
As of Date Certain, April 30, 2011

	Water A			Water C			Wastewater		
	Applicant (a)	Stipulated (b)		Applicant (a)	Stipulated (c)		Applicant (a)	Stipulated (d)	
(1) Plant in Service	\$ 122,192,211	\$ 121,842,842 (b)	\$	19,800,101	\$ 19,901,457 (b)	\$	17,493,057	\$ 17,658,730 (b)	
(2) Depreciation Reserve	<u>(39,930,445)</u>	<u>(39,755,680) (c)</u>		<u>(5,981,227)</u>	<u>(6,028,929) (c)</u>		<u>(6,105,513)</u>	<u>(6,208,039) (c)</u>	
(3) Net Plant in Service	82,261,766	82,087,182		13,818,874	13,872,528		11,387,544	11,450,691	
(4) Construction Work in Progress		(d)			(d)			(d)	
(5) Working Capital Allowance		(e)			(e)			(e)	
(6) Other Rate Base Items	<u>(11,944,135)</u>	<u>(12,100,419) (f)</u>		<u>(1,568,441)</u>	<u>(1,930,811) (f)</u>		<u>(1,627,395)</u>	<u>(2,383,341) (f)</u>	
(7) Rate Base (3) Thru (6)	\$ <u>70,317,631</u>	\$ <u>69,986,743</u>	\$	<u>12,250,433</u>	\$ <u>11,941,717</u>	\$	<u>9,760,149</u>	\$ <u>9,067,350</u>	

- (a) Applicant's Schedule B-1
- (b) Staff's Schedule B-2
- (c) Staff's Schedule B-3a, B-3b, B-3c
- (d) Staff's Schedule B-4, Subject to 10% Limitation
- (e) Staff's Schedule B-5
- (f) Staff's Schedule B-6

Stipulated

SCHEDULE B-2

Ohio American Water Company
Case No. 11-4161-WS-AIR
Jurisdictional Plant in Service Summary

Major Property Groupings	Water A		Water C		Wastewater	
	Applicant	Staff	Applicant	Staff	Applicant	Staff
	(a)	(b)	(a)	(c)	(a)	(d)
Intangible Plant	\$ 540,439	\$ 570,303	\$ 52,880	\$ 52,880	\$ 6,733	\$ 6,733
Source of Supply Plant	3,788,532	3,727,979	1,536,760	1,537,632		
Collection Plant					4,977,080	4,979,298
Pumping Plant	11,950,529	11,994,162	1,275,452	1,285,394	1,778,992	1,850,693
Water Treatment Plant	23,458,450	23,469,268	5,079,444	5,079,444	9,077,245	9,007,116
Treatment and Disposal Plant						
Transmission & Distribution Plant	73,297,878	73,293,822	9,839,694	9,834,168		
General Plant	6,675,776	6,311,014	1,700,663	1,707,468	1,440,253	1,456,001
Capital Lease						
Corporate Office General Plant	3,008,569	2,476,294		404,471	3,008,569	358,889
Total Water Plant	\$ 122,720,173	\$ 121,842,842	\$ 19,484,893	\$ 19,901,457	\$ 20,288,872	\$ 17,658,730

(a) Applicant's Schedule B-2.3

(b) Staff's Schedule B-2.1a

(c) Staff's Schedule B-2.1b

(d) Staff's Schedule B-2.1c

Stipulated

SCHEDULE B-2.1a
PAGE 1 OF 2

Ohio American Water Company
Case No. 11-4161-WS-AIR
Calculation of Jurisdictional Plant in Service

Acct. No.	Description	Water A				Jurisdictional Allocations (d)	Staff's Adjusted Jurisdictional (e)
		Applicant's Unadjusted (a)	Adjustments (b)	Adjusted Jurisdictional (c)			
	<u>Intangible Plant:</u>						
301	Organization	\$ 108,836	\$ 29,841	\$ 138,677	100.00%	\$ 138,677	
302	Franchises & Consents	161		161	100.00%	161	
303	Misc. Intangible Plant	48,476	23	48,499	100.00%	48,499	
303.99	Comprehensive Planning Study	382,966		382,966	100.00%	382,966	
	Total Intangible Plant	540,439	29,864	570,303			570,303
	<u>Source of Supply Plant:</u>						
310	Land & Land Rights	284,528	(5,910)	278,618	100.00%	278,618	
311	Structures & Improvements	508,258		508,258	100.00%	508,258	
312	Collecting and Impounding Reservoirs				100.00%		
313	Lake, River & Other Intakes	1,490,342		1,490,342	100.00%	1,490,342	
314	Wells & Springs	1,068,956	(54,543)	1,014,313	100.00%	1,014,313	
315	Infiltration, galleries, and tunnels	23,269		23,269	100.00%	23,269	
316	Supply Mains	413,179		413,179	100.00%	413,179	
	Total Source of Supply Plant	3,788,532	(60,553)	3,727,979			3,727,979
	<u>Pumping Plant:</u>						
320	Land and Land Rights	49,089		49,089	100.00%	49,089	
321	Structures & Improvements	1,537,825		1,537,825	100.00%	1,537,825	
323	Other Power Prod. Equipment	3,156,992	5,463	3,162,455	100.00%	3,162,455	
325	Electric Pumping Equipment	7,081,853	38,170	7,120,023	100.00%	7,120,023	
326	Diesel Pumping Equipment	96,166		96,166	100.00%	96,166	
327	Hydraulic pumping equipment	9,639		9,639	100.00%	9,639	
328	Other Pumping Equipment	18,965		18,965	100.00%	18,965	
	Total Pumping Plant	11,950,529	43,633	11,994,162			11,994,162
	<u>Water Treatment Plant:</u>						
330	Land and Land Rights	84,767		84,767	100.00%	84,767	
331	Structures & Improvements	6,653,539		6,653,539	100.00%	6,653,539	
332	Water Treatment Equipment	16,720,144	10,818	16,730,962	100.00%	16,730,962	
	Total Water Treatment Plant	23,458,450	10,818	23,469,268			23,469,268
	<u>Transmission & Distribution Plant:</u>						
340	Land & Land Rights	354,571		354,571	100.00%	354,571	
341	Structures & Improvements	140,705		140,705	100.00%	140,705	
342	Distr. Reser. & Standpipes	4,344,580	513	4,345,093	100.00%	4,345,093	
343	Trans. and Distr. Mains	47,570,040	54	47,570,094	100.00%	47,570,094	
345	Services	9,823,349	126	9,823,475	100.00%	9,823,475	
346	Meters	5,415,913	(5,574)	5,410,339	100.00%	5,410,339	
347	Meter Installations	2,203,079		2,203,079	100.00%	2,203,079	
348	Hydrants	3,445,641	825	3,446,466	100.00%	3,446,466	
349	Other Transmission and Distribution Plant				100.00%		
	Total Transmission & Distribution Plant \$	73,297,878	\$ (4,056)	\$ 73,293,822		\$	73,293,822

Stipulated

SCHEDULE B-2.1a
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Ohio American Water Company
Case No. 11-4161-WS-AIR
Calculation of Jurisdictional Plant in Service

Acct. No.	Description	Water A				
		Applicant's Unadjusted	Adjustments	Staff's Adjusted Jurisdictional	Jurisdictional Allocations	Staff's Adjusted Jurisdictional
		(a)	(b)	(c)	(d)	(e)
	<u>General Plant:</u>					
389	Land & Land Rights	\$ 20,924	\$	\$ 20,924	100.00%	\$ 20,924
390	Structures & Improvements	2,079,159	(18,098)	2,061,061	100.00%	2,061,061
390	Limited Term Utility Plant	144,426	763	145,189	100.00%	145,189
391.1	Office Furniture	134,214	(42,902)	91,312	100.00%	91,312
391.2	Computer Equipment & Software	573,086	(154,518)	418,568	100.00%	418,568
391.3	Office Machines & Equipment	34,298	(3,562)	30,736	100.00%	30,736
392	Transportation Equipment	837,022	(83,111)	753,911	100.00%	753,911
393	Stores Equipment	22,136		22,136	100.00%	22,136
394	Tools, Shop, & Garage Equipment	1,413,019		1,413,019	100.00%	1,413,019
395	Laboratory Equipment	338,469		338,469	100.00%	338,469
396	Power Operated Equipment	512,470		512,470	100.00%	512,470
397	Communication Equipment	399,192	(22,619)	376,573	100.00%	376,573
398	Miscellaneous Equipment	160,698	(34,050)	126,646	100.00%	126,646
399	Other Tangible Plant	6,665	(6,665)		100.00%	
	Total General Plant	6,675,776	(364,762)	6,311,014		6,311,014
	Capital Lease				100.00%	
	<u>Corporate Office General Plant</u>					
303.99	Comprehensive Planning Study	115,748	(115,748)		76.44%	
323	Other Power Production Equipment	12,028	(12,028)			
389	Land & Land Rights	13,879		13,879	76.44%	10,609
390	Structures & Improvements	1,809,518	18,098	1,827,616	76.44%	1,396,975
390	Limited Term Utility Plant					
391.1	Office Furniture	564	42,902	43,466	76.44%	33,224
391.2	Computer Equipment & Software	995,984	154,518	1,150,502	76.44%	879,409
391.3	Office Machines & Equipment	193	3,562	3,755	76.44%	2,870
392	Transportation Equipment		83,111	83,111	76.44%	63,528
393	Stores Equipment					
394	Tools, Shop, & Garage Equipment					
395	Laboratory Equipment					
396	Power Operated Equipment					
397	Communication Equipment	60,655	22,619	83,274	76.44%	63,652
398	Miscellaneous Equipment		34,050	34,050	76.44%	26,027
399	Other Tangible Plant					
	Total Corporate Office General Plant	3,008,569	231,084	3,239,653		2,476,294
	Total Water A	\$ 122,720,173	\$ (113,972)	\$ 122,606,201		\$ 121,842,842

- (a) Applicant's Schedule B-2.3 Ending Balance 04/30/2011, Less Corporate Transfers / Reclassifications
 (b) Staff's Schedule B-2.2a
 (c) Columns (a) + (b)
 (d) Refer to Text and Staff's Schedule B-7, Gross Plant Allocation Factor
 (e) Columns (c) x (d)

Stipulated

SCHEDULE B-2.1b
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Ohio American Water Company
Case No. 11-4161-WS-AIR
Calculation of Jurisdictional Plant in Service

Acct. No.	Description	Water C			
		Applicant's Unadjusted	Adjustments	Staff's Adjusted Jurisdictional	Staff's Adjusted Jurisdictional
		(a)	(b)	(c)	(e)
	<u>Intangible Plant:</u>				
301	Organization	\$ 19,118	\$	\$ 19,118	100.00% \$ 19,118
302	Franchises & Consents	11,019		11,019	100.00% 11,019
303	Misc. Intangible Plant				100.00%
303.99	Comprehensive Planning Study	22,743		22,743	100.00% 22,743
	Total Intangible Plant	52,880		52,880	52,880
	<u>Source of Supply Plant:</u>				
310	Land & Land Rights	97,476		97,476	100.00% 97,476
311	Structures & Improvements	760,014		760,014	100.00% 760,014
312	Collecting & Impounding Res.	587		587	100.00% 587
313	Lake, River & Other Intakes				100.00%
314	Wells & Springs	641,737	872	642,609	100.00% 642,609
315	Infiltration, Galleries, & Tunnels	1,140		1,140	100.00% 1,140
316	Supply Mains	35,806		35,806	100.00% 35,806
	Total Source of Supply Plant	1,536,760	872	1,537,632	1,537,632
	<u>Pumping Plant:</u>				
320	Land and Land Rights	3,601		3,601	100.00% 3,601
321	Structures & Improvements	163,913		163,913	100.00% 163,913
323	Other Power Prod. Equipment	54,002	6,564	60,566	100.00% 60,566
325	Electric Pumping Equipment	1,049,817	3,378	1,053,195	100.00% 1,053,195
326	Diesel Pumping Equipment				100.00%
327	Hydraulic Pumping Equipment	1,889		1,889	100.00% 1,889
328	Other Pumping Equipment	2,230		2,230	100.00% 2,230
	Total Pumping Plant	1,275,452	9,942	1,285,394	1,285,394
	<u>Water Treatment Plant:</u>				
330	Land and Land Rights				100.00%
331	Structures & Improvements	1,178,926		1,178,926	100.00% 1,178,926
332	Water Treatment Equipment	3,900,518		3,900,518	100.00% 3,900,518
	Total Water Treatment Plant	5,079,444		5,079,444	5,079,444
	<u>Transmission & Distribution Plant:</u>				
340	Land & Land Rights	7,153		7,153	100.00% 7,153
341	Structures & Improvements	6,695		6,695	100.00% 6,695
342	Distr. Reser. & Standpipes	2,660,359		2,660,359	100.00% 2,660,359
343	Trans. and Distr. Mains	4,677,586		4,677,586	100.00% 4,677,586
345	Services	936,518	(23,645)	912,873	100.00% 912,873
346	Meters	1,107,686	18,119	1,125,805	100.00% 1,125,805
347	Meter Installations	13,227		13,227	100.00% 13,227
348	Hydrants	428,796		428,796	100.00% 428,796
349	Other Transmission & Distribution Plant	1,674		1,674	100.00% 1,674
	Total Transmission & Distribution Plant	\$ 9,839,894	\$ (5,526)	\$ 9,834,168	\$ 9,834,168

Stipulated

SCHEDULE B-2.1b
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Ohio American Water Company
Case No. 11-4161-WS-AIR
Calculation of Jurisdictional Plant in Service

Acct. No.	Description	Water C			
		Applicant's Unadjusted (a)	Adjustments (b)	Staff's Adjusted Jurisdictional (c)	Staff's Adjusted Jurisdictional (e)
				Jurisdictional Allocations (d)	
	<u>General Plant:</u>				
389	Land & Land Rights	\$ 7,216	\$	7,216	100.00% 7,216
390	Structures & Improvements	357,898		357,898	100.00% 357,898
390	Limited Term Utility Plant				100.00%
391.1	Office Furniture	47,021	(727)	46,294	100.00% 46,294
391.2	Computer Equipment & Software	124,889		124,889	100.00% 124,889
391.3	Other Office Equipment	52,208		52,208	100.00% 52,208
392	Transportation Equipment	399,862	(5,774)	394,088	100.00% 394,088
393	Stores Equipment	1,999		1,999	100.00% 1,999
394	Tools, Shop, & Garage Equipment	214,490	12,389	226,879	100.00% 226,879
395	Laboratory Equipment	38,955		38,955	100.00% 38,955
396	Power Operated Equipment	22,372		22,372	100.00% 22,372
397	Communication Equipment	77,512		77,512	100.00% 77,512
398	Miscellaneous Equipment	278,095	917	279,012	100.00% 279,012
399	Other Tangible Plant	78,346		78,346	100.00% 78,346
	Total General Plant	1,700,663	6,805	1,707,468	1,707,468
	<u>Corporate Office General Plant</u>				
303.99	Comprehensive Planning Study	115,748	(115,748)		12.49%
323	Other Power Production Equipment	12,028	(12,028)		12.49%
389	Land & Land Rights	13,879		13,879	12.49% 1,733
390	Structures & Improvements	1,809,518	18,098	1,827,616	12.49% 228,178
390	Limited Term Utility Plant				
391.1	Office Furniture	564	42,902	43,466	12.49% 5,427
391.2	Computer Equipment & Software	995,984	154,518	1,150,502	12.49% 143,640
391.3	Office Machines & Equipment	193	3,562	3,755	12.49% 469
392	Transportation Equipment		83,111	83,111	12.49% 10,376
393	Stores Equipment				
394	Tools, Shop, & Garage Equipment				
395	Laboratory Equipment				
396	Power Operated Equipment				
397	Communication Equipment	60,655	22,619	83,274	12.49% 10,397
398	Miscellaneous Equipment		34,050	34,050	12.49% 4,251
399	Other Tangible Plant				
	Total Corporate Office General Plant	3,008,569	231,084	3,239,653	404,471
	Total Water C and Corporate Office	\$ 22,493,462	\$ 243,177	\$ 22,736,639	\$ 19,901,457

- (a) Applicant's Schedule B-2.3 Ending Balance 04/30/2011, Less Corporate Transfers / Reclassifications
 (b) Staff's Schedule B-2.2b
 (c) Columns (a) + (b)
 (d) Refer to Text and Staff's Schedule B-7, Gross Plant Allocation Factor
 (e) Columns (c) x (d)

Stipulated

SCHEDULE B-2.1c

PAGE 1 OF 2

Ohio American Water Company
Case No. 11-4161-WS-AIR
Calculation of Jurisdictional Plant in Service

		Wastewater				
Acct. No.	Description	Applicant's Unadjusted	Adjustments	Staff's Adjusted Jurisdictional	Jurisdictional Allocations	Staff's Adjusted Jurisdictional
		(a)	(b)	(c)	(d)	(e)
<u>Intangible Plant:</u>						
301	Organization	\$ 4,543	\$	\$ 4,543	100.00%	\$ 4,543
302	Franchises & Consents	2,190		2,190	100.00%	2,190
303	Miscellaneous					
	Total Intangible Plant	6,733		6,733		6,733
<u>Collection Plant:</u>						
310	Land and Land Rights				100.00%	
351	Structures & Improvements	181,447		181,447	100.00%	181,447
352	Collection Sewers	4,372,460		4,372,460	100.00%	4,372,460
352.1	Collection Sewers-Force	44,909		44,909	100.00%	44,909
352.2	Collection Sewers-Gravity				100.00%	
352.3	Special Collecting Structures				100.00%	
353	Services to Customers	345,423		345,423	100.00%	345,423
354	Flow Measuring Devices	16,683	2,218	18,901	100.00%	18,901
355	Flow Measuring Installations				100.00%	
356	Other Collection Plant Facilities	16,158		16,158	100.00%	16,158
	Total Collection Plant	4,977,080	2,218	4,979,298		4,979,298
<u>Pumping Plant:</u>						
360	Land and Land Rights				100.00%	
361	Structures & Improvements	1,317,026		1,317,026	100.00%	1,317,026
362	Receiving Wells				100.00%	
363	Electric Pumping Equipment	360,720		360,720	100.00%	360,720
364	Diesel Pumping Equipment				100.00%	
365	Other Pumping Equipment	101,246	71,701	172,947	100.00%	172,947
	Total Pumping Plant	1,778,992	71,701	1,850,693		1,850,693
<u>Treatment and Disposal Plant:</u>						
370.2	Other Land and Land Rights	144,465		144,465	100.00%	144,465
371	Structures & Improvements	272,788		272,788	100.00%	272,788
372	Treatment and Disposal Equipment	7,422,019	(70,129)	7,351,890	100.00%	7,351,890
372.1	Treatment and Disposal-Influent Lift Station	859,005		859,005	100.00%	859,005
373	Plant Sewers	378,968		378,968	100.00%	378,968
374	Outfall Sewer Lines				100.00%	
375	Other Treatment & Disposal Plant Equipment				100.00%	
	Total Treatment and Disposal Plant	9,077,245	(70,129)	9,007,116		9,007,116
<u>General Plant:</u>						
389	Land and land rights					
390	Structures & Improvements	533,596	14,335	547,931	100.00%	547,931
391.1	Office Furniture	3,744		3,744	100.00%	3,744
391.2	Office Furniture and Equipment	15,871		15,871	100.00%	15,871
391.3	Office machines and equipment					
392	Transportation Equipment	49,797		49,797	100.00%	49,797
393	Stores Equipment	2,149		2,149	100.00%	2,149
394	Tools, Shop, and Garage Equipment	238,087	1,413	239,500	100.00%	239,500
395	Laboratory Equipment	87,765		87,765	100.00%	87,765
396	Power Operated Equipment	3,726		3,726	100.00%	3,726
397	Communication Equipment	14,328		14,328	100.00%	14,328
398	Miscellaneous equipment	491,190		491,190	100.00%	491,190
399	Other Tangible Property					
	Total General Plant	\$ 1,440,253	\$ 15,748	\$ 1,456,001		\$ 1,456,001

Stipulated

SCHEDULE B-2.1c
PAGE 2 OF 2

Ohio American Water Company
Case No. 11-4161-WS-AIR
Calculation of Jurisdictional Plant in Service

Acct. No.	Description	Wastewater				
		Applicant's Unadjusted (a)	Adjustments (b)	Staff's Adjusted Jurisdictional (c)	Jurisdictional Allocations (d)	Staff's Adjusted Jurisdictional (e)
	<u>Corporate Office General Plant</u>					
303.99	Comprehensive Planning Study	\$ 115,748	\$ (115,748)		11.08%	\$
323	Other Power Production Equipment	12,028	(12,028)		11.08%	
389	Land & Land Rights	13,879		13,879	11.08%	1,538
390	Structures & Improvements	1,809,518	18,098	1,827,616	11.08%	202,463
391.1	Office Furniture	564	42,902	43,466	11.08%	4,815
391.2	Computer Equipment & Software	995,984	154,518	1,150,502	11.08%	127,453
391.3	Office Machines & Equipment	193	3,562	3,755	11.08%	416
392	Transportation Equipment		83,111	83,111	11.08%	9,207
393	Stores Equipment					
394	Tools, Shop, & Garage Equipment					
395	Laboratory Equipment					
396	Power Operated Equipment					
397	Communication Equipment	60,655	22,619	83,274	11.08%	9,225
398	Miscellaneous Equipment		34,050	34,050	11.08%	3,772
399	Other Tangible Plant					
	Total Corporate Office General Plant	3,008,569	231,084	3,239,653		358,889
	Total Wastewater and Corporate Office	\$ 20,288,872	\$ 260,622	\$ 20,539,494		\$ 17,658,730

- (a) Applicant's Schedule B-2.3 Ending Balance 04/30/2011, Less Corporate Transfers / Reclassifications
(b) Staff's Schedule B-2.2c
(c) Columns (a) + (b)
(d) Refer to Text and Staff's Schedule B-7, Gross Plant Allocation Factor
(e) Columns (c) x (d)

Stipulated

SCHEDULE B-2.2a
PAGE 1 of 2

Ohio American Water Company
Case No. 11-4161-WS-AIR
Summary of Staff's Adjustments to Plant In Service

Acct. No.	Description	Water A					Total Adjustments (f)
		Lake White (a)	Other Plant Exclusions (b)	Continuing Property Records Adjustment (c)	Corporate Office Reclassifications (d)	Corporate Office Plant Exclusions (e)	
	<u>Intangible Plant:</u>						
301	Organization	\$ 29,841	\$	\$		\$	29,841
302	Franchises & Consents						
303	Misc. Intangible Plant	23					23
303.99	Comprehensive Planning Study						
	Total Intangible Plant	29,864					29,864
	<u>Source of Supply Plant:</u>						
310	Land & Land Rights	(5,910)					(5,910)
311	Structures & Improvements						
312	Collecting & Impounding Reservoirs						
313	Lake, River & Other Intakes						
314	Wells & Springs	(54,643)					(54,643)
315	Infiltration, galleries, and tunnels						
316	Supply Mains						
	Total Source of Supply Plant	(60,553)					(60,553)
	<u>Pumping Plant:</u>						
320	Land and Land Rights						
321	Structures & Improvements						
323	Other Power Prod. Equipment		5,463				5,463
325	Electric Pumping Equipment	38,170					38,170
326	Diesel Pumping Equipment						
327	Hydraulic pumping equipment						
328	Other Pumping Equipment						
	Total Pumping Plant	38,170	5,463				43,633
	<u>Water Treatment Plant:</u>						
330	Land and Land Rights						
331	Structures & Improvements						
332	Water Treatment Equipment	10,818					10,818
	Total Water Treatment Plant	10,818					10,818
	<u>Transmission & Distribution Plant:</u>						
340	Land & Land Rights						
341	Structures & Improvements						
342	Distr. Reser. & Standpipes	513					513
343	Trans. and Distr. Mains	54					54
345	Services			126			126
346	Meters	104		(5,678)			(5,574)
347	Meter Installations						
348	Hydrants			825			825
349	Other Transmission & Distribution Plant						
	Total Transmission & Distribution Plant	\$ 671	\$	(4,727)		\$	(4,056)

Stipulated

SCHEDULE B2.2a
PAGE 2 of 2

Ohio American Water Company
Case No. 11-4161-WS-AIR
Summary of Staff's Adjustments to Plant In Service

		Water A					
Acct. No.	Description	Lake White	Other Plant Exclusions	Continuing Property Records Adjustment	Corporate Office Reclassifications	Corporate Office Plant Exclusions	Total Adjustments
		(a)	(b)	(c)	(d)	(e)	(f)
<u>General Plant:</u>							
389	Land & Land Rights	\$	\$	\$	\$	\$	
390	Structures & Improvements				(18,098)		(18,098)
390	Limited Term Utility Plant	763					763
391.1	Office Furniture				(42,902)		(42,902)
391.2	Computer Equipment & Software				(154,518)		(154,518)
391.3	Office Machines & Equipment				(3,562)		(3,562)
392	Transportation Equipment				(83,111)		(83,111)
393	Stores Equipment						
394	Tools,Shop,& Garage Equipment						
395	Laboratory Equipment						
396	Power Operated Equipment						
397	Communication Equipment				(22,619)		(22,619)
398	Miscellaneous Equipment				(34,050)		(34,050)
399	Other Tangible Plant				(6,665)		(6,665)
Total General Plant		763			(365,525)		(364,762)
Capital Lease							
<u>Corporate Office General Plant</u>							
303.99	Comprehensive Planning Study					(115,748)	(115,748)
323	Other Power Production Equipment					(12,028)	(12,028)
389	Land & Land Rights						
390	Structures & Improvements				18,098		18,098
390	Limited Term Utility Plant						
391.1	Office Furniture				42,902		42,902
391.2	Computer Equipment & Software				154,518		154,518
391.3	Office Machines & Equipment				3,562		3,562
392	Transportation Equipment				83,111		83,111
393	Stores Equipment						
394	Tools,Shop,& Garage Equipment						
395	Laboratory Equipment						
396	Power Operated Equipment						
397	Communication Equipment				22,619		22,619
398	Miscellaneous Equipment				34,050		34,050
399	Other Tangible Plant				6,665	(6,665)	
Total Corporate Office General Plant					365,525	(134,441)	231,084
Total Water A		\$ 19,733	\$ 5,463	\$ (4,727)	\$	\$ (134,441)	\$ (113,972)

- (a) Staff's Schedule B-2.2a1
(b) Staff's Schedule B-2.2a2
(c) Staff's Schedule B-2.2a3
(d) Staff's Schedule B-2.2a4
(e) Staff's Schedule B-2.2a5
(f) Columns (a) thru (e)

Stipulated

SCHEDULE B-2.2a2

Ohio American Water Company
Case No. 11-4161-WS-AIR
Plant Exclusions Adjustment

		Water A
(1) Current Exclusion / Reclassification of Corporate Plant Account 323 (a)	\$	5,463
(2) Prior Exclusion of Electric Pumping Equipment at Lake White - Account 325 (a)		0
(3) Prior Exclusion of PH Meter at Marion - Account 395 (a)		<u>0</u>
(4) Total Plant Adjustments (1) Thru (3)	\$	<u><u>5,463</u></u>

(a) Refer to Text

Stipulated

SCHEDULE B-2.2a4

Ohio American Water Company
Case No. 11-4161-WS-AIR
Corporate Office Reclassification Plant Adjustment

Acct. No.	Description	Water A (a)
389	Land and Land Rights	\$
390	Structures & Improvements	(18,098)
391.1	Office Furniture & Equipment	(42,902)
391.2	Computer Equipment & Software	(154,518)
391.3	Office Machines & Equipment	(3,562)
392	Transportation Equipment	(83,111)
397	Communication Equipment	(22,619)
398	Miscellaneous Equipment	(34,050)
399	Other Tangible Plant	(6,665)
	Total	(365,525)
389	Land and Land Rights	
390	Structures & Improvements	18,098
391.1	Office Furniture & Equipment	42,902
391.2	Computer Equipment & Software	154,518
391.3	Office Machines & Equipment	3,562
392	Transportation Equipment	83,111
397	Communication Equipment	22,619
398	Miscellaneous Equipment	34,050
399	Other Tangible Plant	6,665
	Total	365,525
	Total Corporate Office Reclassification	\$ 0

(a) Refer To Text

Stipulated

SCHEDULE B-2.2a5

Ohio American Water Company
Case No. 11-4161-WS-AIR
Exclusion of Corporate Office Plant Adjustment

Acct. No.	Description		Water A (a)
303.99	Comprehensive Planning Study	\$	(115,748)
323	Other Power Production Equipment		(12,028)
399	Other Tangible Plant		<u>(6,665)</u>
	Total Adjustment	\$	<u><u>(134,441)</u></u>

(a) Refer To Text

Stipulated

SCHEDULE B-2.2b
PAGE 1 of 2

Ohio American Water Company
Case No. 11-4161-WS-AIR
Summary of Staff's Adjustments to Plant In Service

Acct. No.	Description	Water C					Total Adjustments (f)
		2002 Plant In Service Adjustment (a)	Continuing Property Records Adjustment (b)	Corporate Office Reclassification (c)	Corporate Office Plant Exclusions (d)	Plant Exclusions (e)	
	<u>Intangible Plant:</u>						
301	Organization		\$	\$	\$	\$	\$
302	Franchises & Consents						
303	Misc. Intangible Plant						
304	Comprehensive Planning Study						
	Total Intangible Plant						
	<u>Source of Supply Plant:</u>						
310	Land & Land Rights						
311	Structures & Improvements						
312	Collecting & Impounding Res.						
313	Lake, River & Other Intakes						
314	Wells & Springs	872					872
315	Infiltration, Galleries, & Tunnels						
316	Supply Mains						
	Total Source of Supply Plant	872					872
	<u>Pumping Plant:</u>						
320	Land and Land Rights						
321	Structures & Improvements						
323	Other Power Prod. Equipment					6,564	6,564
325	Electric Pumping Equipment	3,378					3,378
326	Diesel Pumping Equipment						
328	Other Pumping Equipment						
	Total Pumping Plant	3,378				6,564	9,942
	<u>Water Treatment Plant:</u>						
330	Land and Land Rights						
331	Structures & Improvements						
332	Water Treatment Equipment						
	Total Water Treatment Plant						
	<u>Transmission & Distribution Plant:</u>						
340	Land & Land Rights						
341	Structures & Improvements						
342	Dist. Reser. & Standpipes						
343	Trans. and Distr. Mains						
345	Services	(23,645)					(23,645)
346	Meters	12,441	5,678				18,119
347	Meter Installations						
348	Hydrants						
349	Other Trans. & Distribution Plant						
	Total Trans. & Distribution Plant	(11,204) \$	5,678 \$	\$	\$	\$	(5,526)

Stipulated

SCHEDULE B-2.2b
PAGE 2 of 2

Ohio American Water Company
Case No. 11-4161-WS-AIR
Summary of Staff's Adjustments to Plant In Service

		Water C					
Acct. No.	Description	2002 Plant In Service Adjustment	Continuing Property Records Adjustment	Corporate Office Reclassification	Corporate Office Plant Exclusion	Plant Exclusions	Total Adjustments
		(a)	(b)	(c)	(d)	(e)	(f)
<u>General Plant:</u>							
389	Land & Land Rights	\$	\$		\$	\$	
390	Structures & Improvements						
390	Limited Term Utility Plant						
391.1	Office Furniture & Equipment	(727)					(727)
391.2	Computer Equipment & Software						
391.3	Other Office Equipment						
392	Transportation Equipment	(5,774)					(5,774)
393	Stores Equipment						
394	Tools,Shop,& Garage Equipment	12,389					12,389
395	Laboratory Equipment						
396	Power Operated Equipment						
397	Communication Equipment						
398	Miscellaneous Equipment	917					917
399	Other Tangible Plant						
Total General Plant		6,805					6,805
<u>Corporate Office General Plant</u>							
304	Comprehensive Planning Study				(115,748)		(115,748)
323	Other Power Production Equipment				(12,028)		(12,028)
389	Land & Land Rights						
390	Structures & Improvements			18,098			18,098
390	Limited Term Utility Plant						
391.1	Office Furniture & Equipment			42,902			42,902
391.2	Computer Equipment & Software			154,518			154,518
391.3	Office Machines & Equipment			3,562			3,562
392	Transportation Equipment			83,111			83,111
393	Stores Equipment						
394	Tools,Shop,& Garage Equipment						
395	Laboratory Equipment						
396	Power Operated Equipment						
397	Communication Equipment			22,619			22,619
398	Miscellaneous Equipment			34,050			34,050
399	Other Tangible Plant			6,665	(6,665)		
Total Corp. Office General Plant				365,525	(134,441)		231,084
Total Citizens Water & Corp. Office		(149) \$	5,678 \$	365,525 \$	(134,441) \$	6,564 \$	243,177

- (a) Staff's Schedule B-2.2b1
- (b) Staff's Schedule B-2.2b2
- (c) Staff's Schedule B-2.2b3
- (d) Staff's Schedule B-2.2b4
- (e) Staff's Schedule B-2.2b5
- (f) Columns (a) thru (e)

Stipulated

SCHEDULE B2.2b3

Ohio American Water Company
Case No. 11-4161-WS-AIR
Corporate Office Reclassification Plant Adjustment

Acct. No.	Description	Water C (a)
389	Land and Land Rights	\$
390	Structures & Improvements	18,098
391.1	Office Furniture & Equipment	42,902
391.2	Computer Equipment & Software	154,518
391.3	Office Machines & Equipment	3,562
392	Transportation Equipment	83,111
397	Communication Equipment	22,619
398	Miscellaneous Equipment	34,050
399	Other Tangible Plant	6,665
	Total	\$ 365,525

(a) Refer To Text

Stipulated

SCHEDULE B-2.2b4

Ohio American Water Company
Case No. 11-4161-WS-AIR
Corporate Office Plant Exclusion Adjustment

Acct. No.	Description		Water C (a)
303.99	Comprehensive Planning Study	\$	(115,748)
323	Other Power Production Equipment		(12,028)
399	Other Tangible Plant		(6,665)
	Total Plant Adjustment	\$	(134,441)

(a) Refer To Text

Stipulated

SCHEDULE B-2.2c

PAGE 1 of 2

Ohio American Water Company
Case No. 11-4161-WS-AIR
Summary of Staff's Adjustments to Plant In Service

Acct. No.	Description				Wastewater
		2002 Plant In Service Adjustment (a)	Corporate Office Reclassification (b)	Corporate Office Plant Exclusion (c)	Total Adjustments (d)
	<u>Intangible Plant:</u>				
301	Organization	\$	\$	\$	\$
302	Franchises & Consents				
	Total Intangible Plant				
	<u>Collection Plant:</u>				
310	Land and Land Rights				
351	Structures & Improvements				
352	Collection Sewers				
352.1	Collection Sewers-Force				
352.2	Collection Sewers-Gravity				
352.3	Special Collecting Structures				
353	Services to Customers				
354	Flow Measuring Devices	2,218			2,218
355	Flow Measuring Installations				
356	Other Collection Plant Facilities				
	Total Collection Plant	2,218			2,218
	<u>Pumping Plant:</u>				
360	Land and Land Rights				
361	Structures & Improvements				
362	Receiving Wells				
363	Electric Pumping Equipment				
364	Diesel Pumping Equipment				
365	Other Pumping Equipment	71,701			71,701
	Total Pumping Plant	71,701			71,701
	<u>Treatment and Disposal Plant:</u>				
370.2	Other Land and Land Rights				
371	Structures & Improvements				
372	Treatment and Disposal Equipment	(70,129)			(70,129)
373	Plant Sewers				
374	Outfall Sewer Lines				
375	Other Treatment and Disposal Plant Equipment				
	Total Treatment and Disposal Plant	(70,129)			(70,129)
	<u>General Plant:</u>				
389	Land and land rights				
390	Structures & Improvements	14,335			14,335
391.1	Office Furniture & Equipment				
391.2	Computer Equipment & Software				
391.3	Office Machines and Equipment				
392	Transportation Equipment				
393	Stores Equipment				
394	Tools, Shop, and Garage Equipment	1,413			1,413
395	Laboratory Equipment				
396	Power Operated Equipment				
397	Communication Equipment				
398	Miscellaneous equipment				
399	Other Tangible Property				
	Total General Plant	\$ 15,748	\$	\$	\$ 15,748

Stipulated

SCHEDULE B-2.2c
PAGE 2 of 2

Ohio American Water Company
Case No. 11-4161-WS-AIR
Summary of Staff's Adjustments to Plant In Service

Acct. No.	Description				Wastewater
		2002 Plant In Service Adjustment	Corporate Office Reclassification	Corporate Office Plant Exclusion	Total Adjustments
		(a)	(b)	(c)	(d)
	<u>Corporate Office General Plant</u>				
303.99	Comprehensive Planning Study	\$	\$	\$ (115,748)	\$ (115,748)
323	Other Power Production Equipment			(12,028)	(12,028)
389	Land & Land Rights				
390	Structures & Improvements		18,098		18,098
391.1	Office Furniture		42,902		42,902
391.2	Computer Equipment & Software		154,518		154,518
391.3	Office Machines & Equipment		3,562		3,562
392	Transportation Equipment		83,111		83,111
393	Stores Equipment				
394	Tools, Shop, & Garage Equipment				
395	Laboratory Equipment				
396	Power Operated Equipment				
397	Communication Equipment		22,619		22,619
398	Miscellaneous Equipment		34,050		34,050
399	Other Tangible Plant		6,665	(6,665)	
	Total Corporate Office General Plant		365,525	(134,441)	231,084
	Total Citizens Wastewater and Corporate Office	\$ 19,538	\$ 365,525	\$ (134,441)	\$ 250,622

- (a) Staff's Schedule B-2.2c1
(b) Staff's Schedule B-2.2c2
(c) Staff's Schedule B-2.2c3
(d) Columns (a) thru (c)

Stipulated

SCHEDULE B-2.2c2

Ohio American Water Company
Case No. 11-4161-WS-AIR
Corporate Office Reclassification Plant Adjustments

Acct. No.	Description	Wastewater (a)
389	Land & Land Rights	\$
390	Structures & Improvements	18,098
391.1	Office Furniture & Equipment	42,902
391.2	Computer Equipment & Software	154,518
391.3	Office Machines & Equipment	3,562
392	Transportation Equipment	83,111
397	Communication Equipment	22,619
398	Miscellaneous Equipment	34,050
399	Other Tangible Plant	6,665
	Total Plant Adjustment	\$ 365,525

(a) Refer To Text

Stipulated

SCHEDULE B-2.2c3

Ohio American Water Company
Case No. 11-4161-WS-AIR
Corporate Office Plant Exclusion Adjustment

Acct. No.	Description		Wastewater (a)
303.99	Comprehensive Planning Study	\$	(115,748)
323	Land & Land Rights		(12,028)
399	Other Tangible Plant		<u>(6,665)</u>
	Total Plant Adjustment	\$	<u><u>(134,441)</u></u>

(a) Refer To Text

Stipulated

SCHEDULE B-3a
PAGE 1 OF 2

Ohio American Water Company
Case No. 11-4161-WS-AIR
Calculation of Jurisdictional Depreciation Reserve

Acct. No.	Description	Water A				
		Applicant's Unadjusted (a)	Adjustments (b)	Staff's Adjusted Jurisdictional (c)	Jurisdictional Allocations (d)	Staff's Adjusted Jurisdictional (e)
	<u>Intangible Plant:</u>					
301	Organization	\$	\$	\$	100.00%	\$
302	Franchises & Consents				100.00%	
303	Misc. Intangible Plant				100.00%	
303.99	Comprehensive Planning Study	138,265	(19,108)	119,157	100.00%	119,157
	Total Intangible Plant	138,265	(19,108)	119,157		119,157
	<u>Source of Supply Plant:</u>					
310	Land & Land Rights				100.00%	
311	Structures & Improvements	50,086		50,086	100.00%	50,086
312	Collecting & Impounding Res.				100.00%	
313	Lake, River & Other Intakes	202,317		202,317	100.00%	202,317
314	Wells & Springs	483,715	(2,230)	481,485	100.00%	481,485
315	Infiltration, Galleries, and Tunnels	(1,724)		(1,724)	100.00%	(1,724)
316	Supply Mains	90,440		90,440	100.00%	90,440
	Total Source of Supply Plant	824,834	(2,230)	822,604		822,604
	<u>Pumping Plant:</u>					
320	Land and Land Rights				100.00%	
321	Structures & Improvements	672,812		672,812	100.00%	672,812
323	Other Power Prod. Equipment	339,179		339,179	100.00%	339,179
325	Electric Pumping Equipment	2,744,798		2,744,798	100.00%	2,744,798
326	Diesel Pumping Equipment	51,779		51,779	100.00%	51,779
327	Hydraulic pumping equipment	1,609		1,609	100.00%	1,609
328	Other Pumping Equipment	1,357		1,357	100.00%	1,357
	Total Pumping Plant	3,811,534		3,811,534		3,811,534
	<u>Water Treatment Plant:</u>					
330	Land and Land Rights				100.00%	
331	Structures & Improvements	1,891,561		1,891,561	100.00%	1,891,561
332	Water Treatment Equipment	5,287,836		5,287,836	100.00%	5,287,836
	Total Water Treatment Plant	7,179,397		7,179,397		7,179,397
	<u>Transmission & Distribution Plant:</u>					
340	Land & Land Rights				100.00%	
341	Structures & Improvements	17,922		17,922	100.00%	17,922
342	Distr. Reser. & Standpipes	2,112,128	20	2,112,148	100.00%	2,112,148
343	Trans. and Distr. Mains	9,780,094		9,780,094	100.00%	9,780,094
345	Services	7,363,824		7,363,824	100.00%	7,363,824
346	Meters	2,151,783	7	2,151,790	100.00%	2,151,790
347	Meter Installations	762,819		762,819	100.00%	762,819
348	Hydrants	803,167		803,167	100.00%	803,167
349	Other Transmission & Distribution Plant				100.00%	
	Total Transmission & Distribution Plant	\$ 22,991,737	\$ 27	\$ 22,991,764		\$ 22,991,764

Stipulated

SCHEDULE B-3a
PAGE 2 OF 2

Ohio American Water Company
Case No. 11-4161-WS-AIR
Calculation of Jurisdictional Depreciation Reserve

Acct. No.	Description	Water A			
		Applicant's Unadjusted	Adjustments	Staff's Adjusted Jurisdictional	Staff's Adjusted Jurisdictional
		(a)	(b)	(c)	(d)
	<u>General Plant:</u>				
389	Land & Land Rights	\$	\$	\$	100.00%
390	Structures & Improvements	686,022	(602,151)	83,871	100.00%
390	Limited Term Utility Plant	135,712		135,712	100.00%
391.1	Office Furniture	7,637	(24,426)	(16,789)	100.00%
391.2	Computer Equipment & Software	1,910,935	(693,334)	1,217,601	100.00%
391.3	Office Machines & Equipment	33,051	(3,599)	29,452	100.00%
392	Transportation Equipment	711,375	(83,111)	628,264	100.00%
393	Stores Equipment	8,428		8,428	100.00%
394	Tools, Shop, & Garage Equipment	735,408		735,408	100.00%
395	Laboratory Equipment	144,924		144,924	100.00%
396	Power Operated Equipment	340,976		340,976	100.00%
397	Communication Equipment	166,923	(37,903)	129,020	100.00%
398	Miscellaneous Equipment	92,558	(10,123)	82,435	100.00%
399	Other Tangible Plant	10,731	(6,665)	4,066	100.00%
	Total General Plant	4,984,680	(1,461,312)	3,523,368	3,523,368
	<u>Capital Lease</u>				
	<u>Corporate Office General Plant</u>				
389	Land & Land Rights				
390	Structures & Improvements		728,577	728,577	76.46%
390	Limited Term Utility Plant				
391.1	Office Furniture		24,447	24,447	76.46%
391.2	Computer Equipment & Software		819,833	819,833	76.46%
391.3	Office Machines & Equipment		3,633	3,633	76.46%
392	Transportation Equipment		83,111	83,111	76.46%
393	Stores Equipment				
394	Tools, Shop, & Garage Equipment				
395	Laboratory Equipment				
396	Power Operated Equipment				
397	Communication Equipment		40,698	40,698	76.46%
398	Miscellaneous Equipment		10,123	10,123	76.46%
399	Other Tangible Plant				
	Total Corporate Office General Plant		1,710,422	1,710,422	1,307,856
	Total Water A	\$ 39,930,447	\$ 227,799	\$ 40,158,246	\$ 39,755,680

- (a) Applicant's Schedule B-3
(b) Staff's Schedule B-3.1a
(c) Columns (a) + (b)
(d) Staff's Schedule B-7, Depreciation Reserve Allocation Factor
(e) Columns (c) x (d)

Stipulated

SCHEDULE B-3b
PAGE 1 OF 2

Ohio American Water Company
Case No. 11-4161-WS-AIR
Calculation of Jurisdictional Depreciation Reserve

Acct. No.	Description	Water C				
		Applicant's Unadjusted (a)	Adjustments (b)	Staff's Adjusted Jurisdictional (c)	Jurisdictional Allocations (d)	Staff's Adjusted Jurisdictional (e)
	<u>Intangible Plant:</u>					
301	Organization	\$	\$	\$	100.00%	\$
302	Franchises & Consents				100.00%	
303	Misc. Intangible Plant				100.00%	
303.99	Comprehensive Planning Study	2,383	(2,383)		100.00%	
	Total Intangible Plant	2,383	(2,383)			
	<u>Source of Supply Plant:</u>					
310	Land & Land Rights				100.00%	
311	Structures & Improvements	234,764		234,764	100.00%	234,764
312	Collecting & Impounding Res.	420		420	100.00%	420
313	Lake, River & Other Intakes				100.00%	
314	Wells & Springs	85,750	186	85,936	100.00%	85,936
315	Infiltration, Galleries, and Tunnels	612		612	100.00%	612
316	Supply Mains					
	Total Source of Supply Plant	321,546	186	321,732		321,732
	<u>Pumping Plant:</u>					
320	Land and Land Rights				100.00%	
321	Structures & Improvements	98,464		98,464	100.00%	98,464
323	Other Power Prod. Equipment	6,317		6,317	100.00%	6,317
325	Electric Pumping Equipment	283,381	1,095	284,476	100.00%	284,476
326	Diesel Pumping Equipment					
327	Hydraulic Pumping Equipment	94		94	100.00%	94
328	Other Pumping Equipment	314		314	100.00%	314
	Total Pumping Plant	388,570	1,095	389,665		389,665
	<u>Water Treatment Plant:</u>					
330	Land and Land Rights					
331	Structures & Improvements	191,951		191,951	100.00%	191,951
332	Water Treatment Equipment	620,149		620,149	100.00%	620,149
	Total Water Treatment Plant	812,100		812,100		812,100
	<u>Transmission & Distribution Plant:</u>					
340	Land & Land Rights					
341	Structures & Improvements	280		280	100.00%	280
342	Distr. Reser. & Standpipes	721,328		721,328	100.00%	721,328
343	Trans. and Distr. Mains	1,697,648		1,697,648	100.00%	1,697,648
345	Services	566,632	(14,306)	552,326	100.00%	552,326
346	Meters	256,993	2,339	259,332	100.00%	259,332
347	Meter Installations	(1,212)		(1,212)	100.00%	(1,212)
348	Hydrants	154,099		154,099	100.00%	154,099
349	Other Transmission and Distribution Plan	1,899		1,899	100.00%	1,899
	Total Transmission & Distribution Plant \$	3,397,667 \$	(11,967) \$	3,385,700	\$	3,385,700

Stipulated

SCHEDULE B-3b
PAGE 2 OF 2

Ohio American Water Company
Case No. 11-4161-WS-AIR
Calculation of Jurisdictional Depreciation Reserve

Acct. No.	Description	Water C				
		Applicant's Unadjusted	Adjustments	Staff's Adjusted Jurisdictional	Jurisdictional Allocations	Staff's Adjusted Jurisdictional
		(a)	(b)	(c)	(d)	(e)
	<u>General Plant:</u>					
389	Land & Land Rights	\$	\$	\$	100.00%	\$
390	Structures & Improvements	177,060	(74,823)	102,237	100.00%	102,237
390	Limited Term Utility Plant					
391.1	Office Furniture	28,034	(957)	27,077	100.00%	27,077
391.2	Computer Equipment & Software	158,509	(74,881)	83,628	100.00%	83,628
391.3	Office Machines & Equipment	30,855	(20)	30,835	100.00%	30,835
392	Transportation Equipment	276,370	7,945	284,315	100.00%	284,315
393	Stores Equipment	1,766		1,766	100.00%	1,766
394	Tools, Shop, & Garage Equipment	83,037	6,437	89,474	100.00%	89,474
395	Laboratory Equipment	74,156		74,156	100.00%	74,156
396	Power Operated Equipment	2,576		2,576	100.00%	2,576
397	Communication Equipment	23,914	(1,655)	22,259	100.00%	22,259
398	Miscellaneous Equipment	67,474	390	67,864	100.00%	67,864
399	Other Tangible Plant	135,210		135,210	100.00%	135,210
	Total General Plant	1,058,961	(137,564)	921,397		921,397
	<u>Corporate Office General Plant</u>					
389	Land & Land Rights					
390	Structures & Improvements		728,577	728,577	11.60%	84,484
390	Limited Term Utility Plant					
391.1	Office Furniture		24,447	24,447	11.60%	2,835
391.2	Computer Equipment & Software		819,833	819,833	11.60%	95,065
391.3	Office Machines & Equipment		3,633	3,633	11.60%	421
392	Transportation Equipment		83,111	83,111	11.60%	9,637
393	Stores Equipment					
394	Tools, Shop, & Garage Equipment					
395	Laboratory Equipment					
396	Power Operated Equipment					
397	Communication Equipment		40,698	40,698	11.60%	4,719
398	Miscellaneous Equipment		10,123	10,123	11.60%	1,174
399	Other Tangible Plant					
	Total Corporate Office General Plant		1,710,422	1,710,422		198,335
	Total Water C	\$ 5,981,227	\$ 1,559,789	\$ 7,541,016		\$ 6,028,929

- (a) Applicant's Schedule B-3
(b) Staff's Schedule B-3.1b
(c) Columns (a) + (b)
(d) Staff's Schedule B-7, Depreciation Reserve Allocation Factor
(e) Columns (c) x (d)

Stipulated

SCHEDULE B-3c

PAGE 1 OF 2

Ohio American Water Company
Case No. 11-4161-WS-AIR
Calculation of Jurisdictional Depreciation Reserve

Acct. No.	Description	Wastewater				
		Applicant's Unadjusted (a)	Adjustments (b)	Staff's Adjusted Jurisdictional (c)	Jurisdictional Allocations (d)	Staff's Adjusted Jurisdictional (e)
	<u>Intangible Plant:</u>					
301	Organization	\$	\$	\$		\$
302	Franchises & Consents				100.00%	
303.99	Comprehensive Planning Study	1,642	(1,642)		100.00%	
	Total Intangible Plant	1,642	(1,642)			
	<u>Collection Plant:</u>					
351	Structures & Improvements	49,713		49,713	100.00%	49,713
352	Collection Sewers	2,238,799		2,238,799	100.00%	2,238,799
352.1	Collection Sewers-Force	3,534		3,534	100.00%	3,534
352.2	Collection Sewers-Gravity					
352.3	Special Collecting Structures	(94)		(94)	100.00%	(94)
353	Services to Customers	242,196		242,196	100.00%	242,196
354	Flow Measuring Devices	1,728	377	2,105	100.00%	2,105
355	Flow Measuring Installations					
356	Other Collection Plant Facilities					
	Total Collection Plant	2,535,878	377	2,536,253		2,536,253
	<u>Pumping Plant:</u>					
330	Land and Land Rights					
361	Structures & Improvements	525,660		525,660	100.00%	525,660
362	Receiving Wells					
363	Electric Pumping Equipment	21,122		21,122	100.00%	21,122
364	Diesel Pumping Equipment					
365	Other Pumping Equipment	74,153	61,930	136,083	100.00%	136,083
	Total Pumping Plant	620,935	61,930	682,865		682,865
	<u>Treatment and Disposal Plant:</u>					
370.2	Other Land and Land Rights	275	(275)		100.00%	
371	Structures & Improvements	5,684		5,684	100.00%	5,684
372	Treatment and Disposal Equipment	2,441,643	(61,500)	2,380,143	100.00%	2,380,143
373	Plant Sewers	10,106		10,106	100.00%	10,106
374	Outfall Sewer Lines					
375	Other Treatment & Disposal Plant Equipment					
	Total Treatment and Disposal Plant	2,457,708	(61,775)	2,395,933		2,395,933
	<u>General Plant:</u>					
390	Structures & Improvements	137,018	(48,413)	88,605	100.00%	88,605
391.1	Office Furniture & Equipment	9	(9)		100.00%	
391.2	Computer Equipment & Software	60,271	(51,617)	8,654	100.00%	8,654
391.3	Office Machines and Equipment	14	(14)		100.00%	
392	Transportation Equipment	64,091		64,091	100.00%	64,091
393	Stores Equipment	2,574		2,574	100.00%	2,574
394	Tools, Shop, and Garage Equipment	148,336	600	148,936	100.00%	148,936
395	Laboratory Equipment	2,518		2,518	100.00%	2,518
396	Power Operated Equipment	3,260		3,260	100.00%	3,260
397	Communication Equipment	443	(1,141)	(698)	100.00%	(698)
398	Miscellaneous Equipment	70,819		70,819	100.00%	70,819
399	Other Tangible Property				100.00%	
	Total General Plant	\$ 489,353	\$ (100,594)	\$ 388,759		\$ 388,759

Stipulated

SCHEDULE B-3c
PAGE 2 OF 2

Ohio American Water Company
Case No. 11-4161-WS-AIR
Calculation of Jurisdictional Depreciation Reserve

Acct. No.	Description	Wastewater			
		Applicant's Unadjusted	Adjustments	Staff's Adjusted Jurisdictional	Staff's Adjusted Jurisdictional
		(a)	(b)	(c)	(e)
	<u>Corporate Office General Plant</u>				
389	Land & Land Rights				
390	Structures & Improvements		728,577	728,577	86,994
390	Limited Term Utility Plant		24,447	24,447	2,919
391.1	Office Furniture		819,833	819,833	97,890
391.2	Computer Equipment & Software		3,633	3,633	434
391.3	Office Machines & Equipment		83,111	83,111	9,924
392	Transportation Equipment				
393	Stores Equipment				
394	Tools, Shop, & Garage Equipment				
395	Laboratory Equipment				
396	Power Operated Equipment		40,698	40,698	4,859
397	Communication Equipment		10,123	10,123	1,209
398	Miscellaneous Equipment				
399	Other Tangible Plant				
	Total Corporate Office General Plant		1,710,422	1,710,422	204,229
	Total Wastewater Plant	\$ 6,105,514	\$ 1,608,718	\$ 7,714,232	\$ 6,208,039

- (a) Applicant's Schedule B-3
- (b) Staff's Schedule B-3.1c
- (c) Columns (a) + (b)
- (d) Staff's Schedule B-7, Depreciation Reserve Allocation Factor
- (e) Columns (c) x (d)

Stipulated

SCHEDULE B-3.1a
PAGE 1 of 2

Ohio American Water Company
Case No. 11-4161-WS-AIR
Summary of Staff's Adjustments to Reserve

Acct. No.	Description	Water A						Total Adjustments (g)
		Lake White (a)	Plant Exclusions (b)	Reverse Corporate (c)	Corporate Office Reclass. (d)	Corporate Office Excl. (e)	Corp. Office Reserve Adj. (f)	
	<u>Intangible Plant:</u>							
301	Organization	\$	\$	\$	\$	\$	\$	
302	Franchises & Consents							
303	Misc. Intangible Plant							
304	Comprehensive Planning Study					(19,108)		(19,108)
	Total Intangible Plant					(19,108)		(19,108)
	<u>Source of Supply Plant:</u>							
310	Land & Land Rights							
311	Structures & Improvements							
312	Collecting & Impounding Res.							
313	Lake, River & Other Intakes							
314	Wells & Springs	(2,230)						(2,230)
315	Infiltration, Galleries, and Tunnels							
316	Supply Mains							
	Total Source of Supply Plant	(2,230)						(2,230)
	<u>Pumping Plant:</u>							
320	Land and Land Rights							
321	Structures & Improvements							
323	Other Power Prod. Equipment							
325	Electric Pumping Equipment							
326	Diesel Pumping Equipment							
328	Other Pumping Equipment							
	Total Pumping Plant							
	<u>Water Treatment Plant:</u>							
330	Land and Land Rights							
331	Structures & Improvements							
332	Water Treatment Equipment							
	Total Water Treatment Plant							
	<u>Transmission & Distribution Plant:</u>							
340	Land & Land Rights							
341	Structures & Improvements							
342	Distr. Reser. & Standpipes	20						20
343	Trans. and Distr. Mains							
345	Services							
346	Meters	7						7
347	Meter Installations							
348	Hydrants							
349	Other Trans. & Distribution Plant							
	Total Trans. & Distribution Plant	\$ 27	\$	\$	\$	\$	\$	27

Ohio American Water Company
Case No. 11-4161-WS-AIR
Summary of Staff's Adjustments to Reserve

Acct. No.	Description	Water A						Total Adjustments (g)
		Lake White (a)	Plant Exclusions (b)	Reverse Corporate (c)	Corporate Office Reclass. (d)	Corporate Office Exclus. (e)	Corp. Office Reserve Adj. (f)	
	<u>General Plant:</u>							
389	Land & Land Rights	\$	\$	\$	\$	\$	\$	
390	Structures & Improvements	25		(600,040)	(2,136)			(602,151)
390	Limited Term Utility Plant							
391.1	Office Furniture			(102)	(24,324)			(24,426)
391.2	Computer Equipment & Software			(600,504)	(92,830)			(693,334)
391.3	Office Machines & Equipment			(160)	(3,439)			(3,599)
392	Transportation Equipment				(83,111)			(83,111)
393	Stores Equipment							
394	Tools, Shop, & Garage Equipment							
395	Laboratory Equipment							
396	Power Operated Equipment							
397	Communication Equipment			(13,269)	(24,634)			(37,903)
398	Miscellaneous Equipment				(10,123)			(10,123)
399	Other Tangible Plant				(6,665)			(6,665)
	Total General Plant	25		(1,214,075)	(247,262)			(1,461,312)
	<u>Corporate Office General Plant</u>							
389	Land & Land Rights							
390	Structures & Improvements				2,136		726,441	728,577
390	Limited Term Utility Plant							
391.1	Office Furniture				24,324		123	24,447
391.2	Computer Equipment & Software				92,830		727,003	819,833
391.3	Office Machines & Equipment				3,439		194	3,633
392	Transportation Equipment				83,111			83,111
393	Stores Equipment							
394	Tools, Shop, & Garage Equipment							
395	Laboratory Equipment							
396	Power Operated Equipment							
397	Communication Equipment				24,634		16,064	40,698
398	Miscellaneous Equipment				10,123			10,123
399	Other Tangible Plant				6,665	(6,665)		
	Total Corporate Office General Plant				247,262	(6,665)	1,469,825	1,710,422
	Total Water A Plant	\$ (2,178)	\$	\$ (1,214,075)	\$	\$ (25,773)	\$ 1,469,825	\$ 227,799

- (a) Staff's Schedule B-3.1a1
(b) Staff's Schedule B-3.1a2
(c) Staff's Schedule B-3.1a3
(d) Staff's Schedule B-3.1a4
(e) Staff's Schedule B-3.1a5
(f) Staff's Schedule B-3.1a6
(g) Columns (a) Thru (f)

Stipulated

SCHEDULE B-3.1a2

Ohio Amercian Water Company
Case No. 11-4161-WS-AIR
Plant Exclusions Depreciation Reserve Adjustment

	<u>Water A</u>
	(a)
(1) Exclusion of Electric Pumping at Lake White-Account 325	\$ 0
(2) Exclusion of PH Meter at Marion-Account 395	0
(3) Exclusion of Zeta Meter at Marion-Account 395	<u>0</u>
(4) Total Reserve Adjustment (1) thru (3)	<u>\$ 0</u>

(a) Staff's Workpaper WPB-3.1a2

Stipulated

SCHEDULE B-3.1a4

Ohio Amercian Water Company
Case No. 11-4161-WS-AIR
Corporate Office Reclassification Depreciation Reserve Adjustment

Acct. No.	Description	Water A (a)
	<u>General Plant:</u>	
390	Structures & Improvements	\$ (2,136)
391.1	Office Furniture	(24,324)
391.2	Computer Equip. & Software	(92,830)
391.3	Office Machines & Equip.	(3,439)
392	Transportation Equip.	(83,111)
397	Communication Equipment	(24,634)
398	Miscellaneous Equipment	(10,123)
399	Other Tangible Plant	(6,665)
	Total General Plant	\$ <u>(247,262)</u>
	Total	
	<u>Corporate Office General Plant:</u>	
390	Structures & Improvements	\$ 2,136
391.1	Office Furniture	24,324
391.2	Computer Equip. & Software	92,830
391.3	Office Machines & Equip.	3,439
392	Transportation Equip.	83,111
397	Communication Equipment	24,634
398	Miscellaneous Equipment	10,123
399	Other Tangible Plant	6,665
	Total Corporate Office General Plant	\$ 247,262
	Total Reserve Adjustment	\$ <u>0</u>

(a) Staff's Workpaper WPB-3, 1a4

Stipulated

SCHEDULE B-3.1a5

Ohio Amercian Water Company
Case No. 11-4161-WS-AIR
Corporate Office Plant Exclusions Depreciation Reserve Adjustment

Acct. No.	Description	Water A (a)
	<u>Corporate Office General Plant:</u>	
303.99	Miscellaneous Intangible Plant	\$ (19,108)
399	Other Tangible Plant	<u>(6,665)</u>
	Total Reserve Adjustment	\$ <u>(25,773)</u>

(a) Staff's Workpaper WPB-3.1a5

Stipulated

SCHEDULE B-3.2a

PAGE 1 OF 2

Ohio American Water Company
Case No. 11-4161-WS-AIR
Calculation of Jurisdictional Depreciation Expense

Acct. No.	Description	Water A		
		Jurisdictional Plant In Service (a)	Accrual Rate (b)	Jurisdictional Depreciation Expense (c)
	<u>Intangible Plant:</u>			
301	Organization	\$ 138,677		\$
302	Franchises & Consents	161		
303	Misc. Intangible Plant	48,499		
303.99	Comprehensive Planning Study	382,966	10%	38,297
	Total Intangible Plant	570,303		38,297
	<u>Source of Supply Plant:</u>			
310	Land & Land Rights	278,618		
311	Structures & Improvements	508,258	2.63%	13,367
312	Collecting & Impounding Res.			
313	Lake, River & Other Intakes	1,490,342	3.70%	55,143
314	Wells & Springs	1,014,313	2.67%	27,082
315	Infiltration, galleries, and tunnels	23,269	1.67%	389
316	Supply Mains	413,179	1.57%	6,487
	Total Source of Supply Plant	3,727,979		102,468
	<u>Pumping Plant:</u>			
320	Land and Land Rights	49,089		
321	Structures & Improvements	1,537,825	4.00%	61,513
323	Other Power Prod. Equipment	3,162,455	2.88%	91,079
325	Electric Pumping Equipment	7,120,023	3.03%	215,737
326	Diesel Pumping Equipment	96,166	3.29%	3,164
327	Hydraulic pumping equipment	9,639	3.03%	292
328	Other Pumping Equipment	18,965	3.03%	575
	Total Pumping Plant	11,994,162		372,360
	<u>Water Treatment Plant:</u>			
330	Land and Land Rights	84,767		
331	Structures & Improvements	6,653,539	3.31%	220,232
332	Water Treatment Equipment	16,730,962	1.91%	319,561
	Total Water Treatment Plant	23,469,268		539,793
	<u>Transmission & Distribution Plant:</u>			
340	Land & Land Rights	354,571		
341	Structures & Improvements	140,705	2.50%	3,518
342	Distr. Reser. & Standpipes	4,345,093	1.86%	80,819
343	Trans. and Distr. Mains	47,570,094	1.46%	694,523
345	Services	9,823,475	4.00%	392,939
346	Meters	5,410,339	4.11%	222,365
347	Meter Installations	2,203,079	2.67%	58,822
348	Hydrants	3,446,466	1.75%	60,313
349	Other Transmission and Distribution Plant			
	Total Trans. & Distribution Plant	\$ 73,293,822		\$ 1,513,299

Stipulated

SCHEDULE B-3.2a
PAGE 2 OF 2

Ohio American Water Company
Case No. 11-4161-WS-AIR
Calculation of Jurisdictional Depreciation Expense

Acct. No.	Description	Water A		
		Jurisdictional Plant In Service (a)	Accrual Rate (b)	Jurisdictional Depreciation Expense (c)
389	Land & Land Rights	\$ 20,924		\$
390	Structures & Improvements	2,061,061	3.49%	71,931
390	Limited Term Utility Plant	145,189		(d)
391.1	Office Furniture	91,312	5.00%	4,566
391.2	Computer Equipment & Software	418,568	17.50%	73,249
391.3	Office Machines & Equipment	30,736	6.67%	2,050
392	Transportation Equipment	753,911	7.20%	54,282
393	Stores Equipment	22,136	4.00%	885
394	Tools, Shop, & Garage Equipment	1,413,019	4.00%	56,521
395	Laboratory Equipment	338,469	5.00%	16,923
396	Power Operated Equipment	512,470	6.25%	32,029
397	Communication Equipment	376,573	6.67%	25,117
398	Miscellaneous Equipment	126,646	5.00%	6,332
399	Other Tangible Plant		5.00%	
	Total General Plant	6,311,014		343,885
	Capital Lease			
	<u>Corporate Office General Plant</u>			
389	Land & Land Rights	10,609		
390	Structures & Improvements	1,396,975	2.31%	32,270
390	Limited Term Utility Plant			
391.1	Office Furniture	33,224	5.00%	1,661
391.2	Computer Equipment & Software	879,409	17.50%	153,897
391.3	Office Machines & Equipment	2,870	6.67%	191
392	Transportation Equipment	63,528	7.20%	(e)
393	Stores Equipment			
394	Tools, Shop, & Garage Equipment			
395	Laboratory Equipment			
396	Power Operated Equipment			
397	Communication Equipment	63,652	6.67%	4,246
398	Miscellaneous Equipment	26,027	5.00%	1,301
399	Other Tangible Plant			
	Total Corporate Office General Plant	2,476,294		193,566
	Total Water A	\$ 121,842,842		\$ 3,103,668

- (a) Staff's Schedule B-2.1a
- (b) Staff's Schedule B-3.2a1
- (c) Columns (a) x (b)
- (d) Staff's Schedule C-3.4
- (e) Fully Depreciated

Stipulated

SCHEDULE B-3.2b

PAGE 1 OF 2

Ohio American Water Company

Case No. 11-4161-WS-AIR

Calculation of Jurisdictional Depreciation Expense

Acct. No.	Description	Water C		
		Jurisdictional Plant In Service (a)	Accrual Rate (b)	Jurisdictional Depreciation Expense (c)
	<u>Intangible Plant:</u>			
301	Organization	\$ 19,118		\$
302	Franchises & Consents	11,019		
303	Misc. Intangible Plant			
303.99	Comprehensive Planning Study	22,743	10.00%	2,274
	Total Intangible Plant	52,880		2,274
	<u>Source of Supply Plant:</u>			
310	Land & Land Rights	97,476		
311	Structures & Improvements	760,014	2.63%	19,988
312	Collecting & Impounding Res.	587	1.70%	10
313	Lake, River & Other Intakes			
314	Wells & Springs	642,609	2.67%	17,158
315	Infiltration, galleries, and tunnels	1,140	1.67%	19
316	Supply Mains	35,806	1.57%	562
	Total Source of Supply Plant	1,537,632		37,737
	<u>Pumping Plant:</u>			
320	Land and Land Rights	3,601		
321	Structures & Improvements	163,913	4.00%	6,557
323	Other Power Prod. Equipment	60,566	2.88%	1,744
325	Electric Pumping Equipment	1,053,195	3.03%	31,912
326	Diesel Pumping Equipment			
327	Hydraulic Pumping Equipment	1,889	3.03%	57
328	Other Pumping Equipment	2,230	3.03%	68
	Total Pumping Plant	1,285,394		40,338
	<u>Water Treatment Plant:</u>			
330	Land and Land Rights			
331	Structures & Improvements	1,178,926	3.31%	39,022
332	Water Treatment Equipment	3,900,518	1.91%	74,500
	Total Water Treatment Plant	5,079,444		113,522
	<u>Transmission & Distribution Plant:</u>			
340	Land & Land Rights	7,153		
341	Structures & Improvements	6,695	2.50%	167
342	Distr. Reser. & Standpipes	2,660,359	1.86%	49,483
343	Trans. and Distr. Mains	4,677,586	1.46%	68,293
345	Services	912,873	4.00%	36,515
346	Meters	1,125,805	4.11%	46,271
347	Meter Installations	13,227	2.67%	353
348	Hydrants	428,796	1.75%	7,504
349	Other Transmission and Distribution Plant	1,674	3.33%	(e)
	Total Trans. & Distribution Plant	\$ 9,834,168		\$ 208,586

Stipulated

SCHEDULE B-3.2b
PAGE 2 OF 2

Ohio American Water Company
Case No. 11-4161-WS-AIR
Calculation of Jurisdictional Depreciation Expense

Acct. No.	Description	Water C		
		Jurisdictional Plant In Service (a)	Accrual Rate (b)	Jurisdictional Depreciation Expense (c)
389	Land & Land Rights	\$ 7,216		\$
390	Structures & Improvements	357,898	3.49%	12,491
390	Limited Term Utility Plant			
391.1	Office Furniture	46,294	5.00%	2,315
391.2	Computer Equipment & Software	124,689	17.50%	21,821
391.3	Office Machines & Equipment	52,208	6.67%	3,482
392	Transportation Equipment	394,088	7.20%	28,374
393	Stores Equipment	1,999	4.00%	80
394	Tools, Shop, & Garage Equipment	226,879	4.00%	9,075
395	Laboratory Equipment	38,955	5.00%	(e)
396	Power Operated Equipment	22,372	6.25%	1,398
397	Communication Equipment	77,512	6.67%	5,170
398	Miscellaneous Equipment	279,012	5.00%	13,951
399	Other Tangible Plant	78,346	5.00%	3,917
	Total General Plant	1,707,468		102,074
	Capital Lease			
	<u>Corporate Office General Plant</u>			
389	Land & Land Rights	1,733		
390	Structures & Improvements	228,178	2.31%	5,271
390	Limited Term Utility Plant			
391.1	Office Furniture	5,427	5.00%	271
391.2	Computer Equipment & Software	143,640	17.50%	25,137
391.3	Office Machines & Equipment	469	6.67%	31
392	Transportation Equipment	10,376	7.20%	(e)
393	Stores Equipment			
394	Tools, Shop, & Garage Equipment			
395	Laboratory Equipment			
396	Power Operated Equipment			
397	Communication Equipment	10,397	6.67%	693
398	Miscellaneous Equipment	4,251	5.00%	213
399	Other Tangible Plant			
	Total Corporate Office General Plant	404,471		31,616
	Less: Annual Depreciation Expense CIAC (d)			(71,608)
	Total Water C	\$ 19,901,457		\$ 464,539

- (a) Staff's Schedule B-2.1b
- (b) Staff's Schedule B-3.2b1
- (c) Columns (a) x (b)
- (d) Staff's Workpaper WPB-6.2
- (e) Fully Depreciated

Stipulated

SCHEDULE B-3.2c

PAGE 1 OF 2

Ohio American Water Company
Case No. 11-4161-WS-AIR
Calculation of Jurisdictional Depreciation Expense
As of Date Certain, April 30, 2011

Acct. No.	Description	Wastewater		
		Jurisdictional Plant In Service (a)	Accrual Rate (b)	Jurisdictional Depreciation Expense (c)
	<u>Intangible Plant:</u>			
301	Organization	\$ 4,543		\$
302	Franchises & Consents	2,190		
	Total Intangible Plant	6,733		
	<u>Collection Plant:</u>			
310	Land and Land Rights			
351	Structures & Improvements	181,447	2.33%	4,228
352	Collection Sewers	4,372,460	2.44%	106,688
352	Collection Sewers-Force	44,909	1.83%	822
352	Collection Sewers-Gravity			
352	Special Collecting Structures			
353	Services to Customers	345,423	2.00%	6,908
354	Flow Measuring Devices	18,901	4.00%	756
355	Flow Measuring Installations			
356	Other Collection Plant Facilities	16,158	4.00%	646
	Total Collection Plant	4,979,298		120,048
	<u>Pumping Plant:</u>			
360	Land and Land Rights			
361	Structures & Improvements	1,317,026	2.33%	30,687
362	Receiving Wells			
363	Electric Pumping Equipment	360,720	7.33%	26,441
364	Diesel Pumping Equipment			
365	Other Pumping Equipment	172,947	6.67%	11,536
	Total Pumping Plant	1,850,693		68,664
	<u>Treatment and Disposal Plant:</u>			
370.2	Other Land and Land Rights	144,465		
371	Structures & Improvements	272,788	2.33%	6,356
372	Treatment and Disposal Equipment	8,210,895	3.28%	269,317
373	Plant Sewers	378,968	2.00%	7,579
374	Outfall Sewer Lines			
375	Other Treatment and Disposal Plant Equipment			
	Total Treatment and Disposal Plant	9,007,116		283,252

Stipulated

SCHEDULE B-3.2c
PAGE 2 OF 2

Ohio American Water Company
Case No. 11-4161-WS-AIR
Calculation of Jurisdictional Depreciation Expense

Acct. No.	Description	Wastewater		
		Jurisdictional Plant In Service (a)	Accrual Rate (b)	Jurisdictional Depreciation Expense (c)
	<u>General Plant:</u>			
389	Land and land rights			
390	Structures & Improvements	547,931	3.50%	19,178
390.1	Office Furniture	3,744	5.00%	187
391.2	Office Furniture and Equipment	15,871	5.00%	794
391.3	Office machines and equipment			
392	Transportation Equipment	49,797	5.67%	(d)
393	Stores Equipment	2,149	4.00%	86
394	Tools, Shop, and Garage Equipment	239,500	4.00%	9,580
395	Laboratory Equipment	87,765	5.00%	4,388
396	Power Operated Equipment	3,726	6.00%	224
397	Communication Equipment	14,328	6.67%	956
398	Miscellaneous equipment	491,190	5.00%	24,560
399	Other Tangible Property			
	Total General Plant	\$ 1,456,001		\$ 59,953
	<u>Corporate Office General Plant</u>			
389	Land & Land Rights	\$ 1,538		\$
390	Structures & Improvements	202,463	2.31%	4,677
390	Limited Term Utility Plant			
391.1	Office Furniture	4,815	5.00%	241
391.2	Computer Equipment & Software	127,453	17.50%	22,304
391.3	Office Machines & Equipment	416	6.67%	28
392	Transportation Equipment	9,207	7.20%	(d)
393	Stores Equipment			
394	Tools, Shop, & Garage Equipment			
395	Laboratory Equipment			
396	Power Operated Equipment			
397	Communication Equipment	9,225	6.67%	615
398	Miscellaneous Equipment	3,772	5.00%	189
399	Other Tangible Plant			
	Total Corporate Office General Plant	358,889		28,054
	Less: Annual Depreciation Expense - CIAC (e)			(124,181)
	Total Wastewater and Corporate Office	\$ 17,658,730		\$ 435,790

- (a) Staff's Schedule B-2.1c
(b) Staff's Schedule B-3.2c1
(c) Columns (a) x (b)
(d) Fully Depreciated
(e) Staff's Workpaper WPB-6.2

Stipulated

SCHEDULE B-7

Ohio American Water Company
Case No. 11-4161-WS-AIR
Corporate Office Allocation Factors

District	Gross Plant in Service		Depreciation Reserve		Net Plant in Service		Number of Employees		O&M Payroll		Number of Customers		Operating Revenues		Weighted Average Allocation	
	Amount (a)	Allocation (b)	Amount (c)	Allocation (d)	Amount (e)	Allocation (f)	Amount (g)	Allocation (h)	Amount (i)	Allocation (j)	Amount (k)	Allocation (l)	Amount (m)	Allocation (n)	Amount (o)	Allocation (p)
(1) Water A	\$ 119,366,548	78.4370%	\$ 38,417,824	78.4840%	\$ 80,918,724	78.4241%	97	81.5126%	\$ 3,891,817	77.8742%	41,884	73.2195%	\$ 29,384,064	75.2711%	\$ 76,8203%	76.8203%
(2) Water C	19,498,582	12.4850%	5,820,584	11.5957%	13,666,392	12.9073%	18	15.1281%	698,544	13.9428%	8,765	15.3189%	5,546,778	14.2088%	14,3008%	14.3008%
(3) Wastewater	17,289,841	11.0780%	5,003,810	11.9402%	11,285,031	13.6688%	4	3.3813%	419,953	8.3830%	6,558	11.4616%	4,106,788	16.5201%	8,8789%	8.8789%
(4) Total	\$ 156,155,975	100.00%	\$ 59,282,228	100.00%	\$ 105,881,147	100.00%	119	100.00%	\$ 5,010,054	100.00%	57,217	100.00%	\$ 39,037,628	100.00%	\$ 100.00%	100.00%

Water C	\$ 13,666,392	54.75%
Wastewater	11,285,031	46.25%
	\$ 24,951,423	100.00%

- (a) Staff's Schedules B-2.1a, B-2.1b, B-2.1c - Before Corporate Office Plant Allocation
(b) Column (a) - Percent to Total
(c) Staff's Schedules B-3a, B-3b, B-3c - Before Corporate Office Depreciation Reserve Allocation
(d) Column (c) - Percent to Total
(e) Column (a) - (c)
(f) Column (e) - Percent to Total
(g) Derived From Case No 09-391-WS-AIR
(h) Column (g) - Percent to Total
(i) Derived From Case No 09-391-WS-AIR
(j) Column (i) - Percent to Total
(k) Applicant's Schedule C-11.3
(l) Column (k) - Percent to Total
(m) Staff's Schedule C-2
(n) Column (m) - Percent to Total
(o) Columns [(f) + (h) + (j) + (l) + (n)] / 5

Stipulated

SCHEDULE C-1

Ohio American Water Company
Case No. 11-4161-WS-AIR
Proforma Operating Income Statement
For The Twelve Months Ending December 31, 2011

	Water A				Water C				Wastewater			
	Adjusted Revenues & Expenses (a)	Stipulated Proforma Adjustments (b)	Proforma Revenues & Expenses (c)	Applicant Proforma Revenues & Expenses (d)	Adjusted Revenues & Expenses (a)	Stipulated Proforma Adjustments (b)	Proforma Revenues & Expenses (c)	Applicant Proforma Revenues & Expenses (d)	Adjusted Revenues & Expenses (a)	Stipulated Proforma Adjustments (b)	Proforma Revenues & Expenses (c)	Applicant Proforma Revenues & Expenses (d)
Operating Revenues												
Water Sales	\$ 28,656,413	3,444,671	32,103,084	35,393,337	5,360,638	562,267	5,922,905	6,391,680	4,079,502	177,840	4,257,342	4,585,707
Other Operating Revenues	725,651	40,750	766,401	690,353	186,140	7,562	193,702	173,317	27,284	1,189	28,473	27,284
Total Operating Revenues	29,384,064	3,485,421	32,869,485	36,083,690	5,546,778	569,829	6,116,607	6,564,997	4,106,786	179,029	4,285,815	4,612,991
Operating Expenses												
Operation & Maintenance	15,738,143	62,253	15,800,396	17,801,955	2,978,084	11,860	2,989,924	3,265,147	1,738,291	3,604	1,741,895	1,705,084
Depreciation	3,133,050		3,133,050	2,847,400	464,538		464,539	431,362	435,790		435,790	549,365
Taxes, Other Than Income	6,320,498	182,601	6,483,098	6,661,601	1,409,591	26,504	1,436,095	1,380,391	1,168,899	8,333	1,177,232	1,177,799
Federal Income Taxes	878,382	1,107,467	1,985,849	2,445,241	112,703	180,698	293,401	388,970	165,927	56,812	222,739	305,257
Total Operating Expenses	26,070,073	1,352,321	27,402,394	29,776,197	4,964,897	219,062	5,183,959	5,463,870	3,508,907	68,749	3,577,656	3,737,505
Net Operating Income	\$ 3,313,991	2,133,100	5,467,091	6,307,493	581,881	350,767	932,648	1,099,127	597,879	110,280	708,159	875,486
Rate Base (e)	\$ 69,986,743		69,986,743	70,817,631	11,941,717		11,941,717	12,250,433	9,087,350		9,087,350	9,760,149
Rate of Return (f)	4.74%		7.81%	6.97%	4.87%		7.81%	8.97%	6.59%		7.81%	8.97%

- (a) Staff's Schedule C-2
(b) Staff's Schedule C-1.1
(c) Columns (a) + (b)
(d) Applicant's Schedule C-1
(e) Staff's Schedule B-1
(f) Net Operating Income / Rate Base

Stipulated

SCHEDULE C-1.1

Ohio American Water Company
Case No. 11-4161-WS-AIR
Proforma Adjustments

	<u>Water A</u>	<u>Water C</u>	<u>Wastewater</u>
(1) Proposed Revenue Increase (a)	\$ 3,444,671	\$ 562,267	\$ 177,840
(2) Late Payment Revenue (1) x Rates (b)	<u>40,750</u>	<u>7,562</u>	<u>1,189</u>
(3) Total Proposed Revenue Increase (1) + (2)	\$ <u>3,485,421</u>	\$ <u>569,829</u>	\$ <u>179,029</u>
(4) Uncollectible Accounts Expense (3) x Rates (c)	\$ <u>62,253</u>	\$ <u>11,860</u>	\$ <u>3,604</u>
(5) Ohio Gross Receipts Tax (d)	\$ <u>162,601</u>	\$ <u>26,504</u>	\$ <u>8,333</u>
(6) Federal Income Tax (e)	\$ <u>1,107,467</u>	\$ <u>180,698</u>	\$ <u>56,812</u>

- (a) Applicant's Schedule E-4
- (b) Staff's Schedule C-3.2
- (c) Case No. 09-391-WS-AIR
- (d) Staff's Schedule C-3.5a
- (e) Staff's Schedule C-4

Stipulated

SCHEDULE C-2

Ohio American Water Company
Case No. 11-4161-WS-AIR
Adjusted Test Year Operating Income

	Water A			Water C			Wastewater		
	Test Year Revenues & Expenses (a)	Stipulated Adjustments (b)	Adjusted Revenues & Expenses (c)	Test Year Revenues & Expenses (a)	Stipulated Adjustments (b)	Adjusted Revenues & Expenses (c)	Test Year Revenues & Expenses (a)	Stipulated Adjustments (b)	Adjusted Revenues & Expenses (c)
<u>Operating Revenues</u>									
Water Sales	\$ 29,144,394	(485,981)	28,658,413	5,043,755	316,883	5,360,638	3,695,483	383,019	4,079,502
Other Operating Revenues	742,228	(16,577)	725,651	155,339	30,804	186,140	27,284		27,284
Total Operating Revenues	29,886,622	(502,558)	29,384,064	5,199,091	347,687	5,546,778	3,723,767	383,019	4,106,786
<u>Operating Expenses</u>									
Operation & Maintenance	16,950,972	(1,212,829)	15,738,143	3,083,888	(105,824)	2,978,064	1,479,429	258,862	1,738,291
Depreciation & Amortization	3,614,064	(481,014)	3,133,050	594,159	(129,620)	464,539	528,768	(92,978)	435,790
Taxes, Other Than Income	5,516,925	803,573	6,320,498	2,046,690	(637,099)	1,409,591	316,684	852,215	1,168,899
Federal Income Taxes	592,483	285,889	878,382	51,242	61,461	112,703	118,506	47,421	165,927
Total Operating Expenses	26,674,454	(604,381)	26,070,073	5,775,979	(811,082)	4,964,897	2,443,387	1,065,520	3,508,907
Net Operating Income	\$ 3,212,168	101,823	3,313,991	(576,888)	1,158,789	581,881	1,280,380	(682,501)	597,879

(a) Applicant's Schedule C-2
(b) Staff's Schedule C-3
(c) Columns (a) + (b)

Stipulated

SCHEDULE C-3

**Ohio American Water Company
Case No. 11-4161-WS-AIR
Summary of Staff's Adjustments**

		<u>Water A</u>	<u>Water C</u>	<u>Wastewater</u>
		(a)	(a)	(a)
	<u>Operating Revenues</u>			
C-3.1	Sales	\$ (485,981)	\$ 316,883	\$ 383,019
C-3.2	Other Operating Revenues	(16,577)	30,804	
	Total Revenue Adjustments	\$ (502,558)	\$ 347,687	\$ 383,019
	<u>Operating Expenses</u>			
C-3.3	Total O&M Expenses	\$ (1,212,829)	\$ (105,824)	\$ 258,862
C-3.4	Depreciation & Amortization	(481,014)	(129,620)	(92,978)
C-3.5	Taxes Other Than Income	803,573	(637,099)	852,215
C-3.6	Federal Income Taxes	285,889	61,461	47,421
	Total Expense Adjustments	\$ (604,381)	\$ (811,082)	\$ 1,065,520

(a) Staff's Schedules C-3.1 Through C-3.6

Stipulated

SCHEDULE C-3.4

Ohio American Water Company
Case No. 11-4161-WS-AIR
Depreciation and Amortization Expense Adjustment

	<u>Water A</u>	<u>Water C</u>	<u>Wastewater</u>
(1) Adjusted Depreciation Expense (a)	3,103,668	\$ 464,539	\$ 435,790
(2) Test Year Depreciation Expense (b)	<u>2,961,093</u>	<u>501,022</u>	<u>468,250</u>
(3) Depreciation Expense Adjustment (1) - (2)	142,575	(36,483)	(32,460)
(4) Amortization of Limited Utility Plant (c)	1,103		
(5) Amortization of Reserve Deficiency (d)			
(6) Amortization of Regulatory Asset - AFUDC (d)	20,001		
(7) Amortization of Regulatory Asset - Other (e)	6,108		
(8) Amortization of Deferred Depreciation Expense (f)	<u>2,170</u>		
(9) Total Amortization Expense (4) Thru (8)	29,382		
(10) Test Year Amortization Expense (b)	<u>652,971</u>	<u>93,137</u>	<u>60,518</u>
(11) Amortization Expense Adjustment (9) - (10)	(623,589)	(93,137)	(60,518)
(12) Total Adjustment (3) + (11)	<u>(481,014)</u>	<u>\$ (129,620)</u>	<u>\$ (92,978)</u>

- (a) Staff's schedules B-3.2a, B-3.2b and B-3.2c
- (b) Applicant's Schedule C-2
- (c) Staff's Data Request 71
- (d) Refer to Text
- (e) Staff's Data Request 44
- (f) Staff's Data Request 12

Stipulated

SCHEDULE C-3.5

Ohio American Water Company
Case No. 11-4161-WS-AIR
Summary of Taxes Other Than Income Adjustment

	<u>Schedule Reference</u>	<u>Water A</u>	<u>Water C</u>	<u>Wastewater</u>
(1) Ohio Gross Receipts Tax	C-3.5a	\$ 1,305,477	\$ 257,819	\$ 191,021
(2) Property Taxes	C-3.5b	4,539,458	1,042,156	922,754
(3) Payroll Taxes	C-3.5c	351,449	79,237	37,081
(4) PUCO and OCC Assessments	C-3.5d	35,667	6,733	4,985
(5) Other taxes and Licenses	C-3.5e	<u>88,447</u>	<u>23,646</u>	<u>13,058</u>
(6) Total Taxes Other Than Income Taxes (1) Thru (5)		6,320,498	1,409,591	1,168,899
(7) Test Year Taxes Other Than Income Taxes (a)		<u>5,516,925</u>	<u>2,046,690</u>	<u>316,684</u>
(8) Adjustment (6) - (7)		\$ <u>803,573</u>	\$ <u>(637,099)</u>	\$ <u>852,215</u>

(a) Applicant's Schedule C-2

Ohio American Water Company
Case No. 11-4161-WS-AIR
Calculation of Property Taxes

	<u>Water A</u>	<u>Water C</u>	<u>Wastewater</u>
(1) Jurisdictional Plant in Service at 4/30/2011 (a)	\$ 121,842,842	\$ 19,901,457	\$ 17,658,730
(2) Material and Supplies (b)	<u>329,854</u>	<u>46,282</u>	<u>3,543</u>
(3) Total (1) + (2)	122,172,696	19,947,739	17,662,273
(4) Percentage of Assessment Value to the Total Cost (c)	<u>54.29%</u>	<u>46.14%</u>	<u>46.14%</u>
(5) Property Subject to Ohio Property Taxes (3) x (4)	66,327,557	9,203,887	8,149,373
(6) Tax Rate per \$1,000 (c)	<u>68.44</u>	<u>113.23</u>	<u>113.23</u>
(7) Ohio Property Tax (5) x (6)	<u>\$ 4,539,458</u>	<u>\$ 1,042,156</u>	<u>\$ 922,754</u>

(a) Staff's Schedules B-2.1a, B-2.1b, and B-2.1c

(b) Applicant's Schedule B-5

(c) Staff's Workpaper WPC-3.5b1

Stipulated

SCHEDULE C-3.6

Ohio American Water Company
Case No. 11-4161-WS-AIR
Federal Income Tax Expense Adjustment

	<u>Water A</u>	<u>Water C</u>	<u>Wastewater</u>
(1) Adjusted Federal Income Taxes (a)	\$ 878,382	\$ 112,703	\$ 165,927
(2) Test Year Federal Income Taxes (b)	<u>592,493</u>	<u>51,242</u>	<u>118,506</u>
(3) Adjustment (1) - (2)	\$ <u>285,889</u>	\$ <u>61,461</u>	\$ <u>47,421</u>

- (a) Staff's Schedule C-4
(b) Applicant's Schedule C-2

Ohio American Water Company
Case No. 11-4161-WS-AIR
Calculation of Federal Income Taxes

	Water A		Water C		Wastewater	
	Adjusted Operating Income	Proforma Operating Income	Adjusted Operating Income	Proforma Operating Income	Adjusted Operating Income	Proforma Operating Income
(1) Operating Income Before FIT (a)	\$ 4,192,373	\$ 7,452,940	\$ 694,584	\$ 1,226,049	\$ 763,806	\$ 930,898
<u>Reconciling Items:</u>						
(2) Interest Charges (b)	(2,134,596)	(2,134,596)	(364,222)	(364,222)	(276,554)	(276,554)
(3) Book Depreciation (c)	3,103,668	3,103,668	464,539	464,539	435,790	435,790
(4) Tax Accelerated Depreciation (d)	3,219,492	3,219,492	400,871	400,871	276,966	276,966
(5) Excess of Tax Over Book Depreciation (3) - (4)	(115,824)	(115,824)	63,668	63,668	158,824	158,824
<u>Other Reconciling Items:</u>						
(6) Taxable Meals and Entertainment (d)	8,938	8,938	1,113	1,113	769	769
(7) Amortization of Deferred ITC (d)	(2,328)	(2,328)				
(8) Total Other Reconciling Items (6) + (7)	6,610	6,610	1,113	1,113	769	769
(9) Total Reconciling Items (2) + (5) + (8)	(2,243,810)	(2,243,810)	(299,441)	(299,441)	(116,961)	(116,961)
(10) Federal Taxable Income (1) + (9)	1,948,563	5,209,130	395,143	926,608	646,845	813,937
<u>Federal Income Taxes</u>						
(11) First \$38,410 x 15%	5,762	5,762	1,073	1,073	666	666
(12) Next \$19,205 x 25%	4,801	4,801	894	894	555	555
(13) Next \$19,205 x 34%	6,530	6,530	1,216	1,216	755	755
(14) Next \$180,528 x 39%	70,406	70,406	13,107	13,107	8,137	8,137
(15) Next \$7,424,682 x 34%	575,013	1,682,480	118,060	298,758	209,814	266,626
(16) Next \$3,841,015 x 35%						
(17) Next \$2,560,676 x 38%						
(18) Excess of Taxable Income Over \$14,083,721 x 35%						
(19) Federal Income Taxes (11) Through (18)	662,512	1,769,979	134,350	315,048	219,927	276,739
<u>Deferred Income Taxes:</u>						
(20) Tax Accelerated Depreciation (d)	3,219,492	3,219,492	400,871	400,871	276,966	276,966
(21) Tax Straight Line Depreciation (c)	3,103,668	3,103,668	464,539	464,539	435,790	435,790
(22) Excess of Tax Accelerated over Tax S/L Deprec. (20) - (21)	115,824	115,824	(63,668)	(63,668)	(158,824)	(158,824)
(23) Deferred @0.34%	39,380	39,380	(21,647)	(21,647)	(54,000)	(54,000)
<u>Other Deferred Taxes:</u>						
(24) Amortization of Prior Years ITC (d)	(2,328)	(2,328)				
(25) Amortization of ITC (d)	792	792				
(26) Amortization of Regulatory Assets/Liabilities (d)	269,736	269,736				
(27) Amortization of Regulatory Assets/Liabilities (e)	(91,710)	(91,710)				
(28) Total Other Deferred Taxes (24) Thru (27)	176,490	176,490				
(29) Total Deferred Taxes (23) + (28)	215,870	215,870	(21,647)	(21,647)	(54,000)	(54,000)
(30) Total Federal Income Taxes (19) + (29)	\$ 878,382	\$ 1,985,849	\$ 112,703	\$ 293,401	\$ 165,927	\$ 222,739

- (a) Staff's Schedule C-1
(b) Staff's Schedule B-1 Rate Base x Weighted Cost of Debt
(c) Staff's Schedule C-3.4
(d) Applicant's Schedule C-4
(e) Staff's Schedule C-4, Line (26) x 34%

GENERAL WATER SERVICE**Available For**

All general water service Customers EXCEPT FOR FRANKLIN COUNTY AND PORTAGE COUNTY DISTRICT CUSTOMERS.

Meter Rates

The following shall be the rates for consumption:

	100 Cubic Feet Per Month	Rate Per 100 Cubic Feet	1,000 Gallons Per Month	Rate Per 1,000 Gallons
For the first	20	\$6.8610	15	\$9.1725
For the next	1,980	\$4.8090	1,485	\$6.4291
For all over	2,000	\$2.7930	1,500	\$3.7340

	100 Cubic Feet Bi-Monthly	Rate Per 100 Cubic Feet	1,000 Gallons Bi-Monthly	Rate Per 1,000 Gallons
For the first	40	\$6.8610	30	\$9.1725
For the next	3,960	\$4.8090	2,970	\$6.4291
For all over	4,000	\$2.7930	3,000	\$3.7340

Unmetered Rates

\$101.67 BI-MONTHLY

The Company, at its discretion, may install meters for customers on the unmetered rates. Once meters are installed, the Customers will be charged the appropriate metered rates.

Service Charges

These metered general water service Customers shall pay a service charge monthly, or bi-monthly, at the option of the Company, based on the size of meter installed, according to the rates set forth below:

Service Charge		
Size of Meter	Monthly	Bi-Monthly
5/8"	\$8.55	\$17.10
3/4"	\$11.29	\$22.58
1"	\$16.76	\$33.52
1-1/2"	\$30.45	\$60.90
2"	\$46.88	\$93.76
3"	\$85.21	\$170.42
4"	\$139.97	\$279.94
6"	\$276.87	\$553.74
8"	\$441.15	\$882.30

Surcharge

The metered general water service Customers served by the Marion District-Marion County and Morrow County shall pay a surcharge for water softening costs. This surcharge shall be at the rate set forth below:

Surcharge per 100 cubic feet	\$0.4289
or per 1,000 gallons	\$0.5734

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Aqua Ohio Water Company, Inc.
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GENERAL WATER SERVICE

System Improvement Charge

All water service Customers EXCEPT FOR FRANKLIN COUNTY AND PORTAGE COUNTY DISTRICT CUSTOMERS will pay a System Infrastructure Improvement Charge surcharge of 0.00% to be assessed upon the total charges for water service shown on each monthly or bi-monthly bill.

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**GENERAL WATER SERVICE
RATES AND CHARGES FOR FRANKLIN COUNTY AND PORTAGE COUNTY DISTRICTS**

1. DOMESTIC SERVICE

Water Customer Charge

For 5/8" meter	\$8.55	per Month
For 3/4" meter	\$11.29	per Month
For 1" meter	\$16.76	per Month
For 1½" meter	\$30.45	per Month
For 2" meter	\$46.88	per Month
For 3" meter	\$85.21	per Month
For 4" meter	\$139.97	per Month
For 6" meter	\$276.87	per Month
For 8" meter	\$441.15	per Month

Water Consumption Charge - Basic Water Service (applies to all customers):

First 20 Ccf	\$6.8610 per Ccf*	or per 1,000 gallons \$9.1725
Next 1,980 Ccf	\$4.8090 per Ccf*	or per 1,000 gallons \$6.4291
All over 2000 Ccf	\$2.7930 per Ccf*	or per 1,000 gallons \$3.7340

Softening Surcharge (Only applies to the Lake Darby and Worthington Hills Service Areas) \$0.80060 per Ccf*

Reverse Osmosis Surcharge (Huber Ridge) \$1.4179 per Ccf*

2. NON-DOMESTIC SERVICE:

Water Customer Charge

For 5/8" meter	\$8.55	per Month
For 3/4" meter	\$11.29	per Month
For 1" meter	\$16.76	per Month
For 1½" meter	\$30.45	per Month
For 2" meter	\$46.88	per Month
For 3" meter	\$85.21	per Month
For 4" meter	\$139.97	per Month
For 6" meter	\$276.87	per Month
For 8" meter	\$441.15	per Month

Water Consumption Charge - Basic Water Service:

First 20 Ccf	\$6.8610 per Ccf*	or per 1,000 gallons \$9.1725
Next 1,980 Ccf	\$4.8090 per Ccf*	or per 1,000 gallons \$6.4291
All over 2000 Ccf	\$2.7930 per Ccf*	or per 1,000 gallons \$3.7340

Softening Surcharge (Only applies to the Lake Darby and Worthington Hills Service Areas) \$0.80060 per Ccf*

Reverse Osmosis Surcharge (Huber Ridge) \$1.4179 per Ccf*

*1 Ccf = 100 cubic feet

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**GENERAL SEWER SERVICE
 RATES AND CHARGES FOR FRANKLIN AND PORTAGE COUNTY DISTRICTS**

1. DOMESTIC AND NON-DOMESTIC SERVICE

Sewer Customer Charge - Applicable to Customers who only receive Sewer Service:

For 5/8" meter	\$8.55	per Month
For 3/4" meter	\$11.29	per Month
For 1" meter	\$16.76	per Month
For 1 1/2" meter	\$30.45	per Month
For 2" meter	\$46.88	per Month
For 3" meter	\$85.21	per Month
For 4" meter	\$139.97	per Month
For 6" meter	\$276.87	per Month
For 8" meter	\$441.15	per Month

Sewer Consumption Charge:

First 13.33 cubic feet	\$9.1980	per Ccf*
or per 1,000 gallons	\$12.2968	
Next 586.67 cubic feet	\$6.3210	per Ccf *
or per 1,000 gallons	\$8.4505	
Over 600 cubic feet	\$2.4670	per Ccf *
or per 1,000 gallons	\$3.2981	

Domestic Customers without the Company's Water Service	\$54.83	per Month
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Charges for sewer service will be comprised of the applicable Sewer Customer Charge and the Sewer Consumption Charge calculated on the number of metered or estimated units at the appropriate rate block in accordance with the Summer/Winter Usage Formula.

*1 Ccf = 100 cubic feet

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OPTIONAL BUDGET BILLING

Residential customers receiving bi-monthly bills may request a monthly budget bill to be rendered for the first month of the two-month billing period. Budget bills shall be for amounts approximately equivalent to the charges for an average month's consumption and bills based on meter readings shall be for water actually consumed, with credit allowances for payment of budget bills. Any Customer failing to pay monthly budget bills four times in any twelve-month period will be removed from the monthly billing status.

RECONNECTION CHARGES

A charge of seventy dollars and eighty-three cents (\$70.83) will be made for reconnection of water and/or sewer service after discontinuance of service for non-compliance with the Company's tariff provisions, except that the charge for any service turned on at the request of a Customer after regular business hours or on Saturdays, Sundays or holidays, will be the actual cost incurred by the Company.

DISHONORED PAYMENT CHARGE

Provided a customer's payment from the customer's approved financial institution account is properly processed by the Company, if a payment that has been received as payment for service is returned by the financial institution or is not recognized due to insufficient funds, a charge of eighteen dollars and seventy-three cents (\$18.73) will be assessed to cover the cost of processing this transaction.

This charge may be reflected, at the Company's option, when the Company notifies the customer or may be charged on the Customer's next billing.

LATE PAYMENT CHARGE

A late payment charge will be added to a Customer's account if that Customer's bill is not paid within 20 days after the bill was rendered. The bill shall be considered rendered to the Customer when deposited in the U.S. mail with postage prepaid. If delivery is by other than U.S. mail, the bill shall be considered rendered when delivered to the last known address of the party responsible for payment. The late payment charge will equal five (5%) percent of the bill amount. The late payment charge will be based on current charges only. The late payment charge shall not be compounded on future delinquencies. This late payment charge provision is applicable to bills for General Water and Sewer Service under Sheet Nos. 1, 2, 3, 4, 5 and Private Fire Service under Sheet No. 7.

ACCOUNT ACTIVATION CHARGE

An account activation charge of twenty-five dollars and ninety-one cents (\$25.91) will be charged for a service connection during the Company's regular business hours.

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GENERAL WATER SERVICE LARGE QUANTITY USERS**Available For**

All new and existing general water service customers (1) whose average consumption exceeds 1,200,000 cubic feet (9,000,000 gallons) per month, regardless of meter size, (2) are located adjacent to a water distribution main that is adequate and suitable for supplying the requested service, and (3) who agree to be bound by the terms of this tariff sheet for an initial period of twelve months.

Special Terms and Conditions

In order to qualify for the water rates provided on this sheet, the customer agrees:

- 1) To establishment of an Annual Base Period water usage level for one-year pricing purposes that is equal to the average of the customer's most recent two calendar years' total water purchases, or for new customers, from estimates agreed to by the customer and the company;
- 2) To guarantee to purchase, or pay for, on a monthly basis and as a Minimum Monthly, an amount of water equal to 6% per month of the Annual Base Period water usage level, as determined above;
- 3) That the cost of Minimum Monthly purchases shall be determined as of the date service commences under this tariff, and shall be priced at the current General Water Service volumetric rates for such purchase levels;
- 4) That water purchases under this tariff shall be for an initial period of twelve months, but may be continued under this tariff (with annual review and reestablishment, when appropriate, of the customer's Annual Base Period water usage level) unless terminated by either party after thirty days' advance written notice. Water purchases under this tariff may be adjusted for succeeding tariff pricing changes; however, all such tariff pricing changes will only be changed under direction of the Public Utilities Commission of Ohio;
- 5) When a customer elects to avail itself of this tariff, such customer shall remain so classified for a period of at least twelve months. Should such customer elect to leave this tariff, it shall not again be permitted to avail itself of this tariff until at least twelve months have elapsed but, during such period, such customer shall obtain service under the regular tariff for General Water Service; and
- 6) That other general terms and conditions of water service in effect shall also be effective for service under this tariff sheet.

Water Rates

Monthly water purchases in excess of the Minimum Monthly purchase levels described in item (2) above, which do not exceed the monthly average usage of the Annual Base Period water usage level by more than two times, will be priced at a rate of \$1.36 per hundred cubic feet. The softening surcharge set forth in the General Water Service tariffs for customers in the Marion District-Marion County will be added to the rate per hundred cubic foot previously stated, for customers in that District.

Monthly water purchases, which exceed the monthly average usage of the Annual Base Period water usage, level, as described in item (1) above, by more than two times, will be paid for at the volumetric rates applicable for General Water Service.

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PRIVATE FIRE SERVICE

The rates for private fire service are based upon the size of the service, and no additional charges will be made for fire hydrants, hose connections, sprinkler systems, or standpipes connected to and supplied by such private fire services.

<u>Size of Service</u>	<u>Rate Per Month</u>	<u>Rate Per Annum</u>
2" Diameter & smaller	\$10.14	\$121.68
2-1/2" Diameter	\$15.90	\$190.80
3" Diameter	\$22.82	\$273.84
4" Diameter	\$40.54	\$486.48
6" Diameter	\$91.29	\$1,095.48
8" Diameter	\$162.35	\$1,948.20
10" Diameter	\$253.64	\$3,043.68
12" Diameter	\$365.22	\$4,382.64

This Private Fire Service rate applies to all the Company Customers. At the inception of this revised tariff provision, current Private Fire Service customers in Franklin and Portage Counties will remain on the grandfathered sprinkler head rate of \$1.24 per month if the service line rate would produce a higher rate to the customer than the sprinkler head rate. Customers will be entitled to receive the grandfathered rate only as long as the customer receives the same private fire service as received at the time the sprinkler head rate was grandfathered. Eligible customers in Franklin and Portage Counties will continue to pay the grandfathered rate of \$1.24 per sprinkler head until the Commission sets a different rate or the rate is eliminated.

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7. SERVICES INSTALLED IN ADVANCE OF PAVING

If any governmental unit should require owners of vacant lots to install service pipes to the curb in advance of paving, and if such owners will pay the Company the cost of installing such service pipes, the company will install such pipes and will refund such cost, without interest thereon, when improvements are made that require the use of such pipes; provided, however, that in case title to the premises is later transferred through sale or otherwise, all or any part of the deposit not then refunded shall automatically become a credit to the account of the succeeding owner or owners, to be refunded in like manner.

8. METERS

- (A) Water will be sold by meter measurement only, except for flat service customers in the Mansfield District and except that Customers having special connections and receiving service under an "Application for Private Fire Protection Service" shall pay for such service in accordance with the applicable Schedule of Rates.

The Company shall read each customer's meter at least once each three-month period unless access to the meter is unobtainable. If access is unobtainable on a quarterly basis, The Company shall read each customer's meter at least once per year pursuant to Rule 4901:1-15-19(A).

- (B) All meters, except detector devices and/or fire service line meters, or except as otherwise elsewhere provided in these tariff provisions, shall be furnished, installed, maintained, tested, repaired, removed and replaced only by and at the expense of the Company and shall remain its property; but in case of damage to any such meter by reason of any act, neglect or omission on the part of the Customer (such as damages occasioned by fire, frost, hot water, accident or misuse) the customer shall pay to the Company the cost of its repair on presentation of bill therefore.
- (C) No meter may be used to service more than one premises. Meters will be furnished and placed by the Company. The Company shall make the initial determination of the size of the meter but will not install the meter until notice and an opportunity to object is given to the Customer. The meter size shall be mutually agreed upon at the time of application for water and/or sewer service.

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8. METERS (Cont.)

- (G) Separate premises shall be separately metered and billed. As a general rule, only one premises shall be supplied through one meter or meter setting. For good cause, the Company may permit more than one service line meter or meter setting.
- (H) The Company will, at its own cost and expense, make a test of the accuracy of registration of a meter upon request of a Customer, provided that such Customer does not make request for tests more frequently than once in three (3) years. In the event that a Customer should request a meter test more frequently than once in three (3) years, the Customer will be billed for such additional test or tests at the actual cost thereof to the Company; provided, however, that if the test shows the meter to be more than one and one-half per cent (1-1/2%) fast or slow, no charge shall be made to the Customer for such test or tests. A report giving the results of such tests will be made to the Customer, and a complete record of the same will be kept on file in the office of the Company for a period of not less than three (3) years.
1. The Company shall test the meter within thirty (30) days following the Customer's request.
 2. The Customer has the right to be notified of the scheduled test date.
 3. The Customer or the Customer's representative may be present when the meter test is performed.
 4. The Company shall provide the Customer the on-site test results at the time of the test and any associated billing adjustments in writing.
- (I) Meter readings in units of hundred cubic feet are converted to units of thousand gallons for billing purposes if the existing schedule of charges is stated in gallon units. The factor used for making the conversion from hundred cubic feet to thousand gallons is based on the use of one cubic foot as being equivalent to seven and one half (7.4805) gallons.
- (J) The Company reserves the right to put seals on any meter, or on its couplings in and for any premises, and may discontinue service if such seals are found broken or removed in accordance with Section 13.
- (K) No Customer shall remove or cause or permit the removal of a meter by his agents once it has been placed, and any change in location of the meter desired by the Customer shall first be approved by the Company in writing, but shall be made by the Customer at his own cost and expense.

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Aqua Ohio Water Company, Inc.
6650 South Avenue, Boardman, Ohio 44512

11. CUSTOMERS' GUARANTEE DEPOSITS (Cont.)

(A) (Cont.)

The Company may use a credit check, pursuant to (B)(2) below, as the first criterion by which an applicant may establish financial responsibility. If the results of the credit check, at the time of the application do not establish financial responsibility for the applicant or the applicant refuses to provide his/her social security number, the Company will then advise the applicant of each of the remaining criteria available under section (B) below to establish financial responsibility.

(B) Pursuant to Rule 4901:1-17-03(A) of the Ohio Administrative Code, a Customer's financial responsibility will be deemed established if the Customer meets one of the following criteria:

- (1) The Customer is the owner of the premises to be served or of other real estate within the territory served by the Company and has demonstrated financial responsibility, under either of the following conditions:
 - (a) With respect to that property, if the applicant owns only the premises to be served.
 - (b) With respect to any other real estate within the service territory served by the Company, if the applicant owns multiple properties.
- (2) The Applicant demonstrates that he/she is a satisfactory credit risk by means that may be quickly and inexpensively checked by the Company. The Company may request the Applicant's social security number in order to obtain credit information and to establish identity. The Company may not refuse to provide service if the Applicant elects not to provide his/her social security number. If the Applicant declines the Company's request for a social security number, the Company shall inform the Applicant of all other options for establishing creditworthiness.
- (3) The Applicant demonstrates that he/she has had the same class and a similar type of utility service within a period of twenty-four consecutive months preceding the date of application, unless utility company records indicate that the applicant's service was disconnected for nonpayment during the last twelve consecutive months of service, or the applicant had received two consecutive bills with past due balances during that twelve-month period and provided further that the financial responsibility of the Applicant is not otherwise impaired.
- (4) The Applicant makes a cash deposit to secure payment of bills for the Company's service as set forth in Section 11(A) above.

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Aqua Ohio Water Company, Inc.
6650 South Avenue, Boardman, Ohio 44512

11. CUSTOMERS' GUARANTEE DEPOSITS (Cont.)

- (d) When a guarantor's utility service is subject to disconnection or if the guarantor submits a written request to the Company for release of financial responsibility of the Customer's account, the Company will:
 - i. advise the Customer who provided the guarantor, within 10 calendar days, that the guarantor's responsibility to the customer's account will end by a specific date (30 days from the date of the notice to the guaranteed customer); and
 - ii. advise the Customer that, prior to the specific end date stated in the notice, he/she must reestablish credit through one of the alternative means set forth in this paragraph (B), or be subject to disconnection in accordance with Chapter 4901:1-15, Administrative Code.
- (C) To establish creditworthiness or reestablish creditworthiness after disconnection, the Company may require a Customer to make a deposit or an additional deposit on an account if:
 - (1) the Customer's credit history with the Company to reestablish a preexisting account merits a deposit,
 - (2) the Customer has not made a full payment or payment arrangement for any bill containing a previous balance for water or sewer service, based upon the totality of the Customer's circumstances, or
 - (3) the Customer has been disconnected for nonpayment, a fraudulent act, tampering, or unauthorized reconnection, if the Applicant was a Customer of the Company during the preceding twelve months.
- (D) The Company shall promptly refund a Customer's deposit, including any accrued interest, and, if applicable, notify the Customer's guarantor in writing within thirty days of the guarantor's release from further responsibility, if the Customer:
 - (1) has paid his/her bills for service for twelve consecutive months without having service disconnected for nonpayment
 - (2) has not failed to pay by the due date more than two occasions during the preceding twelve months, and
 - (3) is not delinquent paying his/her bill at the time of the deposit review.

The Company shall also promptly return the deposit, plus any accrued interest, to the Customer upon the Customer's request at any time the Customer's credit has been otherwise established or reestablished in accordance with Paragraph (B) of this section.

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11. CUSTOMERS' GUARANTEE DEPOSITS (Cont.)

After disconnecting service, the Company shall also promptly apply a customer's deposit, including any accrued interest, to the customer's final bill and refund the remaining deposit, plus any accrued interest, if the remaining refund is one dollar or greater. The Company will not pay any additional interest on the Customer's deposit if it made reasonable efforts to refund the deposit to the Customer.

- (E) The Customer's deposit shall accrue interest at a rate of at least three percent (3%) per annum held for one hundred eighty days or longer.
- (F) The establishment of credit under this provision shall not relieve the applicant or customer from compliance with the regulations of the Company regarding advance payments and payment of bills by the due date, and shall not modify any regulations of the Company as to the discontinuance of service for nonpayment.
- (G) Upon default by a customer who has furnished a guarantor as provided in paragraph (B)(5) of this provision, the Company may pursue collection actions against the defaulting Customer and the guarantor in the appropriate court, or the Company may transfer the defaulting Customer's bill to the guarantor's account. The defaulted amount transferred to the guarantor's account shall not be greater than the amount billed to the defaulting customer for sixty days of service or two monthly bills. After thirty days from the transfer, the Company may make the guarantor subject to disconnection procedures, if the amount transferred still remains unpaid.
- (H) An applicant who owes an unpaid bill for previous residential service, whether the bill is owed as a result of service provided to that applicant or is owed under a guarantor agreement, shall not have satisfactorily established or reestablished his/her financial responsibility as long as the bill remains unpaid.

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13. DISCONTINUANCE OF WATER AND/OR SEWER SERVICE (Cont'd)

(C) The Company may disconnect service to a Customer after at least twenty-four (24) hours prior written notice for any of the following reasons:

- I. For the use of water and/or sewer for any purpose not stated in the Customer's application, or for the use of service upon any premises not stated in such application; or
- II. To prevent waste or reasonably avoidable loss of water.

Personal delivery of the notice to the customer's premise shall first be attempted and, only if personal service cannot be accomplished at that time, the notice shall be securely attached to the premises in a conspicuous manner.

(D) In all other instances the Company will not discontinue the service of any Customer, unless written notice of at least fifteen (15) days is given following twenty-two (22) days from the submission of any bill, mailed to such Customer at his address, or personally delivered to the customer's premise, advising the Customer of the reason for disconnection and recommending that the customer call the company regarding a deferred payment plan. If personal service cannot be accomplished at that time, then the notice shall be securely attached to the premises in a conspicuous manner. Subject to the foregoing provisions, service rendered under any application, contract, or agreement may be discontinued by the Company for any of the following reasons:

- I. For non-payment of any tarified charges when due or within any additional period for payment permitted by the Company or for not making a deposit as required;
- II. For any violation of, or failure to comply with the provisions of the Company's tariff other than stated in Section 13 (B);
- III. For misrepresentation in the application as to any material fact;
- IV. For denial to the Company of reasonable access to the premises for the purpose of reading, inspection, replacement, or maintenance of the meter; or
- V. For violation of federal, state, or local laws or ordinances where such violation affects the provision of utility service by the Company.

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13. DISCONTINUANCE OF WATER AND/OR SEWER SERVICE (Cont.)

- (G) In cases where plumbing has been installed prior to adoption of and not in accordance with these provisions, and water is being taken through a single service pipe to supply two or more premises, the party making application shall be responsible for all water bills and other proper charges. Any violation of the Company's tariff provisions with reference to either or any of the said premises or for the supply of water thereto, shall be deemed a violation as to all, and the Company may enforce compliance with these provisions by shutting off the entire service; except that such action will not be taken until the Customer who is not in the violation of the Company's tariff provisions, has been given written notice of at least fifteen (15) days and opportunity to attach his pipes to a separately controlled curb stop cock or meter setting to be provided by and at the expense of the Company.
- (H) Discontinuing water and/or sewer service to a premises for any reason shall not prevent the Company from pursuing any lawful remedy by action at law or otherwise for the collection of moneys due from the Customer.
- (I) Pursuant to Rule 4901:1-15-27 Ohio Administrative Code, the disconnect notice will clearly state all of the following:
- (1) The earliest date when disconnection could occur.
 - (2) The reason(s) for disconnection.
 - (3) The action the customer must take in order to avoid the disconnection.
 - (4) The total amount required to be paid, which shall not be greater than the past due balance.
 - (5) The address and local or toll-free telephone number of the office of the Company that the customer may contact in reference to his or her account.
 - (6) The current address and local or toll-free telephone number of the call center of the commission and a statement that commission staff is available to render assistance with unresolved complaints, as well as the contact information for the Ohio Consumers' Counsel and a statement that it is available to render assistance with unresolved complaints of residential customers.
 - (7) A statement that failure to pay the amount required by the date specified on the notice may result in an additional charge for reconnection.
- (J) If a landlord is responsible for payment of the bill, notice of disconnection of service shall be given to the consumer at least ten days before disconnection could occur. In a multiunit dwelling, written notice shall be placed in a conspicuous place.

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13. DISCONTINUANCE OF WATER AND/OR SEWER SERVICE (Cont.)

- (K) The Company shall provide disconnection of service notice to one additional consenting party, with the customer's written authorization, for those customers desiring such additional notification.
- (L) The Company will comply with the conditions set forth in this tariff, may disconnect service during its normal business hours as stated in its tariff; however, no disconnection for past due bills or for not making a deposit as required may be made after twelve thirty p.m. on the day preceding a day that all services necessary for reconnection are not regularly performed or available.
- (M) On the day of disconnection of service, the Company shall provide the Customer with personal notice. If the Customer is not at home, the Company shall provide personal notice to an adult consumer. If neither the Customer nor an adult consumer is at home, the Company shall attach written notice to the premises in a conspicuous location prior to disconnecting service. Those Company employees or agents who disconnect service at the premises may or may not, at the discretion of the Company, be authorized to make extended payment arrangements. Company employees or agents who disconnect service shall be authorized to complete one of the following:
 - (1) Accept payment in lieu of termination.
 - (2) Dispatch an employee to the premises to accept payment.
 - (3) Make available to the customer a means to avoid disconnection.
- (N) Disconnection of service for nonpayment is prohibited if the disconnection of service would be especially dangerous to health as certified pursuant to the certification provisions contained in Chapter 4901:1-15-27(I) of the Ohio Administrative Code.

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Notification of Customer Rights

Our office representatives are available to assist you with any questions you may have about your service. Each Customer inquiry is handled in a responsible manner with attention and care. Every effort is made to provide you with a prompt response to your inquiry. If you are not satisfied with your situation please contact the Customer Service Center at 1-877-987-2782, Monday to Friday, 7:30 a.m. to 5:00 p.m. You may also contact Aqua Ohio Water Company (Aqua Ohio) in writing at the following address: Aqua Ohio, 762 West Lancaster Ave., Bryn Mawr Pennsylvania, 19010.

If your complaint is not resolved, after you have called Aqua Ohio, or for general utility information, residential and business customers may contact the public utilities commission of Ohio (PUCO) for assistance at 1-800-686-7826 (toll free) from eight a.m. to five p.m. weekdays, or at <http://www.puco.ohio.gov>. Hearing or speech impaired customers may contact the PUCO via 7-1-1 (Ohio relay service).

The Ohio consumers' counsel (OCC) represents residential utility customers in matters before the PUCO. The OCC can be contacted at 1-877-742-5622 (toll free) from eight a.m. to five p.m. weekdays, or at <http://www.pickocc.org>.

The PUCO has adopted a comprehensive set of standards for water and sewer disposal system companies. A copy of these standards is available by contacting Aqua Ohio or the PUCO. A copy of Aqua Ohio's rates and tariff provisions are available for review upon request at our offices or from the PUCO.

The Customer has a right to see a proper Company photo identification and to know the reason(s) for the visit whenever a Company employee(s) or agent(s) seek access to the Customer's premises.

ARRANGING FOR SERVICE

Establishing Credit

The Company will establish a residential Customer's credit worthiness, as set forth in chapter 4901:1-17 of the Ohio Administrative Code.

Aqua Ohio will require, in accordance with PUCO rules, new Customers to establish financial responsibility prior to receiving service. Financial responsibility may be established if: a) the Customer owns the property being served or other real estate in the service territory; or b) the Customer demonstrates that he/she is a satisfactory credit risk; or c) the Customer has a history of timely paying the bills of a similar utility; or d) the Customer provides a guarantor; or e) the Customer provides a security deposit.

Deposits

Deposits may be required from any Customer in an amount not to exceed one twelfth (1/12) of the estimated charge for all service for the ensuing twelve (12) months, plus 30 percent of the monthly estimated charge.

After discontinuing service, Aqua Ohio will promptly apply of the Customer's deposit, including accrued interest to the final bill. A transfer of service from one location to another within the service area does not prompt a refund of the deposit. The deposit will be refunded if the Customer has: 1) paid his/her bills for service for twelve (12) consecutive months without having had a service disconnection for nonpayment; 2) not had more than two occasions on which his/her bill was not paid by the due date; and 3) not been delinquent in the payment of his/her bills. Aqua Ohio will promptly return a Customer's deposit, plus any accrued interest, upon the Customer's request at any time the Customer's credit has been otherwise established, or reestablished.

YOUR RESPONSIBILITIES AND OURS

The Customer will install, if not already installed, and maintain at his/her own expense all customer service lines in the premises, and the Company shall own and maintain at its expense all mains and other facilities used in rendering service.

PAYMENT OF BILLS

All bills for water and/or sewer service are due and payable at the time specified on the bill. If your bill is not paid within 20 days after the bill was rendered, the Customer will be charged a late payment charge of five (5%) percent of the bill amount. The late payment charge will be based on current charges only. If payment for service is returned by the financial institution or is not recognized due to insufficient funds, a charge of \$18.73 will be assessed to cover the cost of processing. Failure to pay will render the Customer subject to discontinuance of service.

DISCONNECTING YOUR SERVICE

We may disconnect your service without your request and without prior notice only for the following reasons:

1. For tampering with any main, or other appliance under the control of, or belonging to, the Company;
2. For connecting the customer service line, or any pipe directly or indirectly connected to it, to any lines or pipes carrying or which are in a position to carry, clean waters, other nonsewage wastes, or unacceptable sewage; or
3. For any other violation of, or failure to comply with, the Company's tariff provisions, which may, in the opinion of the Company or any public authority, create an emergency situation.

We may disconnect your service after at least twenty-four (24) hours prior written notice for any of the following reasons:

- (a) For use of water and/or sewer service not stated in your application for service, or for the use of service upon any premises not stated in such application; or
- (b) To prevent waste or reasonably avoidable loss of water.

Personal delivery of the notice to the customer's premise shall first be attempted and, only if personal service cannot be accomplished at that time, the notice shall be securely attached to the premises in a conspicuous manner.

We may disconnect your service upon 15 days written notice for any of the following reasons:

1. For non-payment of any tarified charges when due or within any additional period for payment permitted by the Company, or for not making a deposit as required. Disconnection of service for non-payment may not occur prior to fifteen days after the due date;
2. For any violation of, or failure to comply with, the Company's tariff other than for those reasons where no notice is required;
3. For misrepresentation in the application as to any material fact;
4. For denial to the company of reasonable access to the premises for the purpose of inspection; or
5. For violation of federal, state, or local laws or ordinances where such violation affects the provision of utility service.

Disconnection of service for nonpayment is prohibited if the disconnection of service would be especially dangerous to health. You must have a form, which can be obtained from the Company, signed by a licensed physician, physician assistant, clinical nurse specialist, certified nurse practitioner, certified midwife, or local board of health physician stating that a special danger exists to the health of the customer or permanent resident of the household.

If service has been disconnected prior to receipt of the medical certification, service shall be restored upon receipt of the medical certification form.

The medical certification shall prohibit the disconnection for thirty (30) days. Certification may be renewed two additional times (thirty days each) by a licensed physician, physician assistant, clinical nurse specialist, certified nurse practitioner, certified midwife, or local board of health physician. The total certification period is not to exceed ninety days in any 12 month period.

RECONNECTION OF SERVICE

The Company may require a customer to make a deposit or an additional deposit on an account, as set forth in Rule 4901:1-17-04, O.A.C., to reestablish creditworthiness. The customer may also reestablish creditworthiness by providing a guarantor, as set forth in Rule 4901:1-15-28 and Rule 4901:1-17-03(A)(5), O.A.C. If service has been discontinued, there will be a service reconnection charge of \$70.83.

When water and/or sewer service to a premises has been terminated for any reason, other than for temporary vacancy, it will be renewed only upon the acceptance of a new application and after the conditions, circumstances or practices which caused the water and/or sewer service to be discontinued are corrected to the satisfaction of the Company, and upon payment, or provision for payment under a deferred payment plan agreement, of all charges due and payable by the Customer.

In order to guarantee the reinstatement of service the same day on which payment is made, both of the following conditions must apply:

1. You must notify the Company no later than 12:30 p.m., and you must make payment or provide proof of payment; and
2. If reconnection occurs after normal Company business hours, you will be responsible for the reconnection charge that is based upon the out-of-pocket expense of the Company.

TESTING OF METER

Aqua Ohio will, at its own expense, make a test of the accuracy of registration of a meter upon request of a Customer, provided that such Customer does not make a request for tests more frequently than once in three (3) years. If the Customer makes a request for a meter test more frequently than once in three (3) years, the Customer will be billed for such additional test(s) at the actual cost to the Company. However, if the test shows the meter to be more than 1 ½ % fast or slow, no charge shall be made to the Customer for such test. Aqua Ohio or the Customer may request that a meter test be performed in the presence of a Commission staff member. The Customer also has the right to be present.

The Company shall test the meter within thirty (30) days following the Customer's request. The Customer has the right to be notified of the scheduled test date. The Customer or the Customer's representative may be present when the meter test is performed. The Company shall provide the Customer the on-site test results at the time of the test.

OHIO AMERICAN WATER COMPANY

P.U.C.O. No. 15

4th Revised Sheet No. 1
Replaces 3rd Revised Sheet No. 1**GENERAL WATER SERVICE****Available For**

All general water service Customers EXCEPT FOR FRANKLIN COUNTY AND PORTAGE COUNTY DISTRICT CUSTOMERS.

Meter Rates

The following shall be the rates for consumption:

	100 Cubic Feet Per Month	Rate Per 100 Cubic Feet	1,000 Gallons Per Month	Rate Per 1,000 Gallons
For the first	20	\$5.7412	15	\$7.6549
For the next	1,980	\$3.9705	1,485	\$5.2940
For all over	2,000	\$2.1115	1,500	\$2.8153

	100 Cubic Feet Bi-Monthly	Rate Per 100 Cubic Feet	1,000 Gallons Bi-Monthly	Rate Per 1,000 Gallons
For the first	40	\$5.7412	30	\$7.6549
For the next	3,960	\$3.9705	2,970	\$5.2940
For all over	4,000	\$2.1115	3,000	\$2.8153

Unmetered Rates**\$84.75 BI-MONTHLY**

The Company, at its discretion, may install meters for customers on the unmetered rates. Once meters are installed, the Customers will be charged the appropriate metered rates.

Service Charges

These metered general water service Customers shall pay a service charge monthly, or bi-monthly, at the option of the Company, based on the size of meter installed, according to the rates set forth below:

Service Charge		
Size of Meter	Monthly	Bi-Monthly
5/8"	\$9.51	\$19.02
3/4"	\$12.05	\$24.10
1"	\$17.90	\$35.80
1-1/2"	\$32.53	\$65.06
2"	\$50.09	\$100.18
3"	\$91.04	\$182.08
4"	\$149.56	\$299.12
6"	\$295.84	\$591.68
8"	\$471.38	\$942.76

Surcharge

The metered general water service Customers served by the Marion District-Marion County and Morrow County shall pay a surcharge for water softening costs. This surcharge shall be at the rate set forth below:

Surcharge per 100 cubic feet	\$0.3415
or per 1,000 gallons	\$0.4553

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Ohio American Water Company
365 East Center Street, Marion, Ohio 43302

GENERAL WATER SERVICE

System Improvement Charge

All water service Customers EXCEPT FOR FRANKLIN COUNTY AND PORTAGE COUNTY DISTRICT CUSTOMERS will pay a System Infrastructure Improvement Charge surcharge of 3.00% to be assessed upon the total charges for water service shown on each monthly or bi-monthly bill.

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**GENERAL WATER SERVICE
RATES AND CHARGES FOR FRANKLIN COUNTY AND PORTAGE COUNTY DISTRICTS****1. DOMESTIC SERVICE**

Water Customer Charge

For 5/8" meter	\$9.51	per Month
For 3/4" meter	\$12.05	per Month
For 1" meter	\$17.90	per Month
For 1½" meter	\$32.53	per Month
For 2" meter	\$50.09	per Month
For 3" meter	\$91.04	per Month
For 4" meter	\$149.56	per Month
For 6" meter	\$295.84	per Month
<u>For 8" meter</u>	<u>\$471.38</u>	<u>per Month</u>

Water Consumption Charge - Basic Water Service (applies to all customers):

First 20 Ccf	\$5.7412 per Ccf*	or per 1,000 gallons \$7.6549
Next 1,980 Ccf	\$3.9118 per Ccf*	or per 1,000 gallons \$5.2157
All over 2000 Ccf	\$2.1115 per Ccf*	or per 1,000 gallons \$2.8153

Softening Surcharge (Only applies to the Lake Darby and Worthington Hills Service Areas) \$0.5745 per Ccf*

Reverse Osmosis Surcharge (Huber Ridge) \$1.4994 per Ccf*

2. NON-DOMESTIC SERVICE:

Water Customer Charge

For 5/8" meter	\$9.51	per Month
For 3/4" meter	\$12.05	per Month
For 1" meter	\$17.90	per Month
For 1½" meter	\$32.53	per Month
For 2" meter	\$50.09	per Month
For 3" meter	\$91.04	per Month
For 4" meter	\$149.56	per Month
For 6" meter	\$295.84	per Month
For 8" meter	\$471.38	per Month

Water Consumption Charge - Basic Water Service:

First 20 Ccf	\$5.7412 per Ccf*	or per 1,000 gallons \$7.6549
Next 1,980 Ccf	\$3.9118 per Ccf*	or per 1,000 gallons \$5.2157
All over 2000 Ccf	\$2.1115 per Ccf*	or per 1,000 gallons \$2.8153

Softening Surcharge (Only applies to the Lake Darby and Worthington Hills Service Areas) \$0.5745 per Ccf*

Reverse Osmosis Surcharge (Huber Ridge) \$1.4994 per Ccf*

Charges for water service will be comprised of the applicable Water Customer Charge plus the Water Consumption Charge calculated on the number of metered or estimated units at the appropriate rate block for non softened water (basic water service), plus any surcharges for softened water, reverse osmosis treated water or purchased water in Portage County.

*1 Ccf = 100 cubic feet

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**GENERAL SEWER SERVICE
RATES AND CHARGES FOR FRANKLIN AND PORTAGE COUNTY DISTRICTS**

1. DOMESTIC AND NON-DOMESTIC SERVICE

Sewer Customer Charge - Applicable to Customers
who only receive Sewer Service:

For 5/8" meter	\$9.51	per Month
For 3/4" meter	\$12.05	per Month
For 1" meter	\$17.90	per Month
For 1 1/2" meter	\$32.53	per Month
For 2" meter	\$50.09	per Month
For 3" meter	\$91.04	per Month
For 4" meter	\$149.56	per Month
For 6" meter	\$295.84	per Month
For 8" meter	\$471.38	per Month

Sewer Consumption Charge:

First 13.33 cubic feet	\$8.8358	per Ccf*
or per 1,000 gallons	\$11.7811	
Next 586.67 cubic feet	\$5.8920	per Ccf *
or per 1,000 gallons	\$7.8560	
Over 600 cubic feet	\$2.3000	per Ccf *
or per 1,000 gallons	\$3.0667	

Domestic Customers without Ohio American Water Service	\$52.54	per Month
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Charges for sewer service will be comprised of the applicable Sewer Customer Charge and the Sewer Consumption Charge calculated on the number of metered or estimated units at the appropriate rate block in accordance with the Summer/Winter Usage Formula.

*1 Ccf = 100 cubic feet

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365 East Center Street, Marion, Ohio 43302

OPTIONAL BUDGET BILLING

Residential customers receiving bi-monthly bills may request a monthly budget bill to be rendered for the first month of the two-month billing period. Budget bills shall be for amounts approximately equivalent to the charges for an average month's consumption and bills based on meter readings shall be for water actually consumed, with credit allowances for payment of budget bills. Any Customer failing to pay monthly budget bills four times in any twelve-month period will be removed from the monthly billing status.

RECONNECTION CHARGES

A charge of sixty-one dollars (\$61.00) will be made for reconnection of water and/or sewer service after discontinuance of service for non-compliance with the Company's tariff provisions, except that the charge for any service turned on at the request of a Customer after regular business hours or on Saturdays, Sundays or holidays, will be the actual cost incurred by the Company.

DISHONORED PAYMENT CHARGE

Provided a customer's payment from the customer's approved financial institution account is properly processed by the Company, if a payment that has been received as payment for service is returned by the financial institution or is not recognized due to insufficient funds, a charge of seventeen dollars and twenty-five cents (\$17.25) will be assessed to cover the cost of processing this transaction.

This charge may be reflected, at the Company's option, when the Company notifies the customer or may be charged on the Customer's next billing.

LATE PAYMENT CHARGE

A late payment charge will be added to a Customer's account if that Customer's bill is not paid within 20 days after the bill was rendered. The bill shall be considered rendered to the Customer when deposited in the U.S. mail with postage prepaid. If delivery is by other than U.S. mail, the bill shall be considered rendered when delivered to the last known address of the party responsible for payment. The late payment charge will equal five (5%) percent of the bill amount. The late payment charge will be based on current charges only. The late payment charge shall not be compounded on future delinquencies. This late payment charge provision is applicable to bills for General Water and Sewer Service under Sheet Nos. 1, 2, 3, 4, 5 and Private Fire Service under Sheet No. 7.

ACCOUNT ACTIVATION CHARGE

An account activation charge of twenty-three dollars and ten cents (\$23.10) will be charged for a service connection during the Company's regular business hours.

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365 East Center Street, Marion, Ohio 43302

GENERAL WATER SERVICE LARGE QUANTITY USERS**Available For**

All new and existing general water service customers (1) whose average consumption exceeds 1,200,000 cubic feet (9,000,000 gallons) per month, regardless of meter size, (2) are located adjacent to a water distribution main that is adequate and suitable for supplying the requested service, and (3) who agree to be bound by the terms of this tariff sheet for an initial period of twelve months.

Special Terms and Conditions

In order to qualify for the water rates provided on this sheet, the customer agrees:

- 1) To establishment of an Annual Base Period water usage level for one-year pricing purposes that is equal to the average of the customer's most recent two calendar years' total water purchases, or for new customers, from estimates agreed to by the customer and the company;
- 2) To guarantee to purchase, or pay for, on a monthly basis and as a Minimum Monthly, an amount of water equal to 6% per month of the Annual Base Period water usage level, as determined above;
- 3) That the cost of Minimum Monthly purchases shall be determined as of the date service commences under this tariff, and shall be priced at the current General Water Service volumetric rates for such purchase levels;
- 4) That water purchases under this tariff shall be for an initial period of twelve months, but may be continued under this tariff (with annual review and reestablishment, when appropriate, of the customer's Annual Base Period water usage level) unless terminated by either party after thirty days' advance written notice. Water purchases under this tariff may be adjusted for succeeding tariff pricing changes; however, all such tariff pricing changes will only be changed under direction of the Public Utilities Commission of Ohio;
- 5) When a customer elects to avail itself of this tariff, such customer shall remain so classified for a period of at least twelve months. Should such customer elect to leave this tariff, it shall not again be permitted to avail itself of this tariff until at least twelve months have elapsed but, during such period, such customer shall obtain service under the regular tariff for General Water Service; and
- 6) That other general terms and conditions of water service in effect shall also be effective for service under this tariff sheet.

Water Rates

Monthly water purchases in excess of the Minimum Monthly purchase levels described in item (2) above, which do not exceed the monthly average usage of the Annual Base Period water usage level by more than two times, will be priced at a rate of \$1.90 per hundred cubic feet. The softening surcharge set forth in the General Water Service tariffs for customers in the Marion District-Marion County will be added to the rate per hundred cubic foot previously stated, for customers in that District.

Monthly water purchases, which exceed the monthly average usage of the Annual Base Period water usage, level, as described in item (1) above, by more than two times, will be paid for at the volumetric rates applicable for General Water Service.

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Ohio American Water Company
365 East Center Street, Marion, Ohio 43302

OHIO AMERICAN WATER COMPANY

P.U.C.O. No. 15

4th Revised Sheet No. 7
Replaces 3rd Revised Sheet No. 7**PRIVATE FIRE SERVICE**

The rates for private fire service are based upon the size of the service, and no additional charges will be made for fire hydrants, hose connections, sprinkler systems, or standpipes connected to and supplied by such private fire services.

<u>Size of Service</u>	<u>Rate Per Month</u>	<u>Rate Per Annum</u>
2" Diameter & smaller	\$8.78	\$105.36
2-1/2" Diameter	\$13.77	\$165.24
3" Diameter	\$19.76	\$237.12
4" Diameter	\$35.10	\$421.20
6" Diameter	\$79.04	\$948.48
8" Diameter	\$140.56	\$1,686.72
10" Diameter	\$219.60	\$2,635.20
12" Diameter	\$316.21	\$3,794.52

This Private Fire Service rate applies to all Ohio American Water Company Customers. At the inception of this revised tariff provision, current Private Fire Service customers in Franklin and Portage Counties will remain on the grandfathered sprinkler head rate of \$1.0700 per month if the service line rate would produce a higher rate to the customer than the sprinkler head rate. Customers will be entitled to receive the grandfathered rate only as long as the customer receives the same private fire service as received at the time the sprinkler head rate was grandfathered. Eligible customers in Franklin and Portage Counties will continue to pay the grandfathered rate of \$1.0700 per sprinkler head until the Commission sets a different rate or the rate is eliminated.

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365 East Center Street, Marion, Ohio 43302

7. SERVICES INSTALLED IN ADVANCE OF PAVING

If any governmental unit should require owners of vacant lots to install service pipes to the curb in advance of paving, and if such owners will pay the Company the cost of installing such service pipes, the company will install such pipes and will refund such cost, without interest thereon, when improvements are made that require the use of such pipes; provided, however, that in case title to the premises is later transferred through sale or otherwise, all or any part of the deposit not then refunded shall automatically become a credit to the account of the succeeding owner or owners, to be refunded in like manner.

8. METERS

- (A) Water will be sold by meter measurement only, except for flat service customers in the Mansfield District and except that Customers having special connections and receiving service under an "Application for Private Fire Protection Service" shall pay for such service in accordance with the applicable Schedule of Rates.

Ohio American shall read each customer's meter at least once each three-month period unless access to the meter is unobtainable. Ohio American shall read each customer's meter at least once per year pursuant to Rule 4901:1-15-19(A).

- (B) All meters, except detector devices and/or fire service line meters, or except as otherwise elsewhere provided in these tariff provisions, shall be furnished, installed, maintained, tested, repaired, removed and replaced only by and at the expense of the Company and shall remain its property; but in case of damage to any such meter by reason of any act, neglect or omission on the part of the Customer (such as damages occasioned by fire, frost, hot water, accident or misuse) the customer shall pay to the Company the cost of its repair on presentation of bill therefore.
- (C) No meter may be used to service more than one premises. Meters will be furnished and placed by the Company. The Company shall make the initial determination of the size of the meter but will not install the meter until notice and an opportunity to object is given to the Customer. The meter size shall be mutually agreed upon at the time of application for water and/or sewer service.

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Ohio American Water Company
365 East Center Street, Marion, Ohio 43302

8. METERS (Cont.)

- (G) Separate premises shall be separately metered and billed. As a general rule, only one premises shall be supplied through one meter or meter setting. For good cause, the Company may permit more than one service line meter or meter setting.
- (H) The Company will, at its own cost and expense, make a test of the accuracy of registration of a meter upon request of a Customer, provided that such Customer does not make request for tests more frequently than once in three (3) years. In the event that a Customer should request a meter test more frequently than once in three (3) years, the Customer will be billed for such additional test or tests at the actual cost thereof to the Company; provided, however, that if the test shows the meter to be more than one and one-half per cent (1-1/2%) fast or slow, no charge shall be made to the Customer for such test or tests. A report giving the results of such tests will be made to the Customer, and a complete record of the same will be kept on file in the office of the Company for a period of not less than three (3) years.
1. The Company shall test the meter within thirty (30) days following the Customer's request.
 2. The Customer has the right to be notified of the scheduled test date.
 3. The Customer or the Customer's representative may be present when the meter test is performed.
 4. The Company shall provide the Customer the on-site test results at the time of the test.
- (I) Meter readings in units of hundred cubic feet are converted to units of thousand gallons for billing purposes if the existing schedule of charges is stated in gallon units. The factor used for making the conversion from hundred cubic feet to thousand gallons is based on the use of one cubic foot as being equivalent to seven and one half (7.4805) gallons.
- (J) The Company reserves the right to put seals on any meter, or on its couplings in and for any premises, and may discontinue service if such seals are found broken or removed in accordance with Section 13.
- (K) No Customer shall remove or cause or permit the removal of a meter by his agents once it has been placed, and any change in location of the meter desired by the Customer shall first be approved by the Company in writing, but shall be made by the Customer at his own cost and expense.

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365 East Center Street, Marion, Ohio 43302

11. CUSTOMERS' GUARANTEE DEPOSITS (Cont.)

- (B) Pursuant to Rule 4901:1-17-03(A) of the Ohio Administrative Code, a Customer's financial responsibility will be deemed established if the Customer meets one of the following criteria:
- (1) The Customer is the owner of the premises to be served or of other real estate within the territory served by Ohio American and has demonstrated financial responsibility.
 - (2) The Customer demonstrates that he/she is a satisfactory credit risk by means that may be quickly and inexpensively checked by the Company. In determining whether the Customer is a financially responsible person, Ohio American may request from the Customer and shall consider information including, but not limited to, the following: name of employer, place of employment, position held, length of service, letters of reference, and names of credit cards possessed by the applicant.
 - (3) The Customer demonstrates that he/she has had the same class and a similar type of utility service within a period of twenty-four consecutive months preceding the date of application, unless utility records indicate that the applicant's service was disconnected for nonpayment during the last twelve consecutive months of service, or the applicant had received two consecutive bills with past due balances during that twelve-month period and provided further that the financial responsibility of the Customer is not otherwise impaired.
 - (4) The Customer makes a cash deposit to secure payment of bills for the utility's service as set forth in Section 11(A) above.
 - (5) The Customer furnishes a creditworthy guarantor to secure payment of bills in an amount sufficient for a sixty-day supply for the service requested. If a third party agrees to be a guarantor for a utility customer, he or she shall meet the criteria as defined in paragraph (2) above or otherwise be creditworthy.
 - (a) The guarantor shall sign a written guarantor agreement that shall include, at a minimum, the information shown in the appendix to this rule. The Company shall provide the guarantor with a copy of the signed agreement and shall keep the original on file during the term of the guaranty.
 - (b) The Company shall send all disconnection notifications for the guaranteed customer also to the guarantor, unless the guarantor affirmatively waives that right.

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Ohio American Water Company
365 East Center Street, Marion, Ohio 43302

13. DISCONTINUANCE OF WATER AND/OR SEWER SERVICE (Cont'd)

- (C) The Company may disconnect service to a Customer after at least twenty-four (24) hours prior written notice for any of the following reasons:
- I. For the use of water and/or sewer for any purpose not stated in the Customer's application, or for the use of service upon any premises not stated in such application; or
 - II. To prevent waste or reasonably avoidable loss of water.
- (D) In all other instances the Company will not discontinue the service of any Customer, unless written notice of at least fifteen (15) days is given following twenty-two (22) days from the submission of any bill, mailed to such Customer at his address, or personally delivered to the customer's premise, advising the Customer of the reason for disconnection and recommending that the customer call the company regarding a deferred payment plan. If personal service cannot be accomplished at that time, then the notice shall be securely attached to the premises in a conspicuous manner. Subject to the foregoing provisions, service rendered under any application, contract, or agreement may be discontinued by the Company for any of the following reasons:
- I. For non-payment of any tarified charges when due or within any additional period for payment permitted by the Company or for not making a deposit as required;
 - II. For any violation of, or failure to comply with the provisions of the Company's tariff other than stated in Section 13 (B);
 - III. For misrepresentation in the application as to any material fact;
 - IV. For denial to the Company of reasonable access to the premises for the purpose of inspection; or
 - V. For violation of federal, state, or local laws or ordinances where such violation affects the provision of utility service by the Company.

13. DISCONTINUANCE OF WATER AND/OR SEWER SERVICE (Cont.)

- (F) In cases where plumbing has been installed prior to adoption of and not in accordance with these provisions, and water is being taken through a single service pipe to supply two or more premises, the party making application shall be responsible for all water bills and other proper charges. Any violation of the Company's tariff provisions with reference to either or any of the said premises or for the supply of water thereto, shall be deemed a violation as to all, and the Company may enforce compliance with these provisions by shutting off the entire service; except that such action will not be taken until the Customer who is not in the violation of the Company's tariff provisions, has been given written notice of at least fifteen (15) days and opportunity to attach his pipes to a separately controlled curb stop cock or meter setting to be provided by and at the expense of the Company.
- (G) Discontinuing water and/or sewer service to a premises for any reason shall not prevent the Company from pursuing any lawful remedy by action at law or otherwise for the collection of moneys due from the Customer.
- (H) Pursuant to Rule 4901:1-15-27 Ohio Administrative Code, the disconnect notice will clearly state all of the following:
- (1) The earliest date when disconnection could occur.
 - (2) The reason(s) for disconnection.
 - (3) The action the customer must take in order to avoid the disconnection.
 - (4) The total amount required to be paid, which shall not be greater than the past due balance.
 - (5) The address and local or toll-free telephone number of the office of the Company that the customer may contact in reference to his or her account.
 - (6) The current address and local or toll-free telephone number of the public interest center of the commission and a statement that commission staff is available to render assistance with unresolved complaints.
 - (7) A statement that failure to pay the amount required by the date specified on the notice may result in an additional charge for reconnection.
- (I) If a landlord is responsible for payment of the bill, notice of disconnection of service shall be given to the consumer at least ten days before disconnection could occur. In a multiunit dwelling, written notice shall be placed in a conspicuous place.

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13. DISCONTINUANCE OF WATER AND/OR SEWER SERVICE (Cont.)

- (J) The Company shall provide disconnection of service notice to one additional consenting party, with the customer's written authorization, for those customers desiring such additional notification.
- (K) The Company will comply with the conditions set forth in this tariff may disconnect service during its normal business hours as stated in its tariff; however, no disconnection for past due bills or for not making a deposit as required may be made after twelve thirty p.m. on the day preceding a day that all services necessary for reconnection are not regularly performed or available.
- (L) Those Company employees who normally perform the termination of service will be authorized to either:
 - (1) Accept payment in lieu of termination.
 - (2) Be able to dispatch an employee to the premises to accept payment.
 - (3) Be otherwise able to make available to the customer a means to avoid disconnection.
 - (4) Such employees at the premises may or may not be authorized to make extended payment arrangements at the discretion of the company.
- (M) Disconnection of service for nonpayment is prohibited if the disconnection of service would be especially dangerous to health as certified pursuant to the certification provisions contained in Chapter 4901:1-15-27(I) of the Ohio Administrative Code.

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Ohio American Water Company
365 East Center Street, Marion, Ohio 43302

Notification of Customer Rights

Our office representatives are available to assist you with any questions you may have about your service. Each Customer inquiry is handled in a responsible manner with attention and care. Every effort is made to provide you with a prompt response to your inquiry. If you are not satisfied with your situation please contact the Customer Service Center at 1-877-987-2782, Monday to Friday, 7:30 a.m. to 5:00 p.m. You may also contact Aqua Ohio Water Company (Aqua Ohio) in writing at the following address: Aqua Ohio, 762 West Lancaster Ave., Bryn Mawr Pennsylvania, 19010.

If your complaint is not resolved, after you have called Aqua Ohio, or for general utility information, residential and business customers may contact the public utilities commission of Ohio (PUCO) for assistance at 1-800-686-7826 (toll free) from eight a.m. to five p.m. weekdays, or at <http://www.puco.ohio.gov>. Hearing or speech impaired customers may contact the PUCO via 7-1-1 (Ohio relay service).

The Ohio consumers' counsel (OCC) represents residential utility customers in matters before the PUCO. The OCC can be contacted at 1-877-742-5622 (toll free) from eight a.m. to five p.m. weekdays, or at <http://www.pickocc.org>.

The PUCO has adopted a comprehensive set of standards for water and sewer disposal system companies. A copy of these standards is available by contacting Aqua Ohio or the PUCO. A copy of Aqua Ohio's rates and tariff provisions are available for review upon request at our offices or from the PUCO.

The Customer has a right to see a proper Company photo identification and to know the reason(s) for the visit whenever a Company employee(s) or agent(s) seek access to the Customer's premises.

ARRANGING FOR SERVICE

Establishing Credit

The Company will establish a residential Customer's credit worthiness, as set forth in chapter 4901:1-17 of the Ohio Administrative Code.

Aqua Ohio will require, in accordance with PUCO rules, new Customers to establish financial responsibility prior to receiving service. Financial responsibility may be established if: a) the Customer owns the property being served or other real estate in the service territory; or b) the Customer demonstrates that he/she is a satisfactory credit risk; or c) the Customer has a history of timely paying the bills of a similar utility; or d) the Customer provides a guarantor; or e) the Customer provides a security deposit.

Deposits

Deposits may be required from any Customer in an amount not to exceed one twelfth (1/12) of the estimated charge for all service for the ensuing twelve (12) months, plus 30 percent of the monthly estimated charge.

After discontinuing service, Aqua Ohio will promptly apply of the Customer's deposit, including accrued interest to the final bill. A transfer of service from one location to another within the service area does not prompt a refund of the deposit. The deposit will be refunded if the Customer has: 1) paid his/her bills for service for twelve (12) consecutive months without having had a service disconnection for nonpayment; 2) not had more than two occasions on which his/her bill was not paid by the due date; and 3) not been delinquent in the payment of his/her bills. Aqua Ohio will promptly return a Customer's deposit, plus any accrued interest, upon the Customer's request at any time the Customer's credit has been otherwise established, or reestablished.

YOUR RESPONSIBILITIES AND OURS

The Customer will install, if not already installed, and maintain at his/her own expense all customer service lines in the premises, and the Company shall own and maintain at its expense all mains and other facilities used in rendering service.

PAYMENT OF BILLS

All bills for water and/or sewer service are due and payable at the time specified on the bill. If your bill is not paid within 20 days after the bill was rendered, the Customer will be charged a late payment charge of five (5%) percent of the bill amount. The late payment charge will be based on current charges only. If payment for service is returned by the financial institution or is not recognized due to insufficient funds, a charge of \$17.25 will be assessed to cover the cost of processing. Failure to pay will render the Customer subject to discontinuance of service.

DISCONNECTING YOUR SERVICE

We may disconnect your service without your request and without prior notice only for the following reasons:

1. For tampering with any main, or other appliance under the control of, or belonging to, the Company;
2. For connecting the customer service line, or any pipe directly or indirectly connected to it, to any lines or pipes carrying or which are in a position to carry, clean waters, other nonsewage wastes, or unacceptable sewage; or
3. For any other violation of, or failure to comply with, the Company's tariff provisions, which may, in the opinion of the Company or any public authority, create an emergency situation.

We may disconnect your service after at least twenty-four (24) hours prior written notice for any of the following reasons:

- (a) For use of water and/or sewer service not stated in your application for service, or for the use of service upon any premises not stated in such application; or
- (b) To prevent waste or reasonably avoidable loss of water.

Personal delivery of the notice to the customer's premise shall first be attempted and, only if personal service cannot be accomplished at that time, the notice shall be securely attached to the premises in a conspicuous manner.

We may disconnect your service upon 15 days written notice for any of the following reasons:

1. For non-payment of any tarified charges when due or within any additional period for payment permitted by the Company, or for not making a deposit as required. Disconnection of service for non-payment may not occur prior to fifteen days after the due date;
2. For any violation of, or failure to comply with, the Company's tariff other than for those reasons where no notice is required;
3. For misrepresentation in the application as to any material fact;
4. For denial to the company of reasonable access to the premises for the purpose of inspection; or
5. For violation of federal, state, or local laws or ordinances where such violation affects the provision of utility service.

Disconnection of service for nonpayment is prohibited if the disconnection of service would be especially dangerous to health. You must have a form, which can be obtained from the Company, signed by a licensed physician, physician assistant, clinical nurse specialist, certified nurse practitioner, certified midwife, or local board of health physician stating that a special danger exists to the health of the customer or permanent resident of the household.

If service has been disconnected prior to receipt of the medical certification, service shall be restored upon receipt of the medical certification form.

The medical certification shall prohibit the disconnection for thirty (30) days. Certification may be renewed two additional times (thirty days each) by a licensed physician, physician assistant, clinical nurse specialist, certified nurse practitioner, certified midwife, or local board of health physician. The total certification period is not to exceed ninety days in any 12 month period.

RECONNECTION OF SERVICE

The Company may require a customer to make a deposit or an additional deposit on an account, as set forth in Chapter 4901:1-17 of the Ohio Administrative Code, to reestablish creditworthiness. The customer may also reestablish creditworthiness by providing a guarantor, as set forth in Rule 4901:1-15-28 and Chapter 4901:1-17 of the Ohio Administrative Code. If service has been discontinued, there will be a service reconnection charge of \$61.00.

When water and/or sewer service to a premises has been terminated for any reason, other than for temporary vacancy, it will be renewed only upon the acceptance of a new application and after the conditions, circumstances or practices which caused the water and/or sewer service to be discontinued are corrected to the satisfaction of the Company, and upon payment, or provision for payment under a deferred payment plan agreement, of all charges due and payable by the Customer.

In order to guarantee the reinstatement of service the same day on which payment is made, both of the following conditions must apply:

1. You must notify the Company no later than 12:30 p.m., and you must make payment or provide proof of payment; and
2. If reconnection occurs after normal Company business hours, you will be responsible for the reconnection charge that is based upon the out-of-pocket expense of the Company.

TESTING OF METER

Aqua Ohio will, at its own expense, make a test of the accuracy of registration of a meter upon request of a Customer, provided that such Customer does not make a request for tests more frequently than once in three (3) years. If the Customer makes a request for a meter test more frequently than once in three (3) years, the Customer will be billed for such additional test(s) at the actual cost to the Company. However, if the test shows the meter to be more than 1 ½ % fast or slow, no charge shall be made to the Customer for such test. Aqua Ohio or the Customer may request that a meter test be performed in the presence of a Commission staff member. The Customer also has the right to be present.

The Company shall test the meter within thirty (30) days following the Customer's request. The Customer has the right to be notified of the scheduled test date. The Customer or the Customer's representative may be present when the meter test is performed. The Company shall provide the Customer the on-site test results at the time of the test.

GENERAL WATER SERVICE**Available For**

All general water service Customers EXCEPT FOR FRANKLIN COUNTY AND PORTAGE COUNTY DISTRICT CUSTOMERS.

Meter Rates

The following shall be the rates for consumption:

	100 Cubic Feet Per Month	Rate Per 100 Cubic Feet	1,000 Gallons Per Month	Rate Per 1,000 Gallons	
For the first	20	\$5.7412 \$6.8610	15	\$7.6549 \$9.1725	(I)
For the next	1,980	\$3.9705 \$4.8090	1,485	\$5.2940 \$6.4291	(I)
For all over	2,000	\$2.1115 \$2.7930	1,500	\$2.8153 \$3.7340	(I)
	100 Cubic Feet Bi-Monthly	Rate Per 100 Cubic Feet	1,000 Gallons Bi-Monthly	Rate Per 1,000 Gallons	
For the first	40	\$5.7412 \$6.8610	30	\$7.6549 \$9.1725	(I)
For the next	3,960	\$3.9705 \$4.8090	2,970	\$5.2940 \$6.4291	(I)
For all over	4,000	\$2.1115 \$2.7930	3,000	\$2.8153 \$3.7340	(I)

Unmetered Rates

~~\$84.75~~ \$101.67 BI-MONTHLY (I)

The Company, at its discretion, may install meters for customers on the unmetered rates. Once meters are installed, the Customers will be charged the appropriate metered rates.

Service Charges

These metered general water service Customers shall pay a service charge monthly, or bi-monthly, at the option of the Company, based on the size of meter installed, according to the rates set forth below:

	Service Charge		
Size of Meter	Monthly	Bi-Monthly	
5/8"	\$9.51 \$8.55	\$19.02 \$17.10	(R)
3/4"	\$12.05 \$11.29	\$24.10 \$22.58	(R)
1"	\$17.90 \$16.76	\$35.80 \$33.52	(R)
1-1/2"	\$32.53 \$30.45	\$65.06 \$60.90	(R)
2"	\$50.09 \$46.88	\$100.18 \$93.76	(R)
3"	\$91.04 \$85.21	\$182.08 \$170.42	(R)
4"	\$149.56 \$139.97	\$299.12 \$279.94	(R)
6"	\$295.84 \$276.87	\$591.68 \$553.74	(R)
8"	\$471.38 \$441.15	\$942.76 \$882.30	(R)

Surcharge

The metered general water service Customers served by the Marion District-Marion County and Morrow County shall pay a surcharge for water softening costs. This surcharge shall be at the rate set forth below:

Surcharge per 100 cubic feet	\$0.3415 \$0.4289	(I)
or per 1,000 gallons	\$0.4553 \$0.5734	(I)

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Ohio-American Water Company-Aqua Ohio Water Company, Inc.
~~365 East Center Street, Marion, Ohio 43302~~ 6650 South Avenue, Boardman, Ohio 44512

GENERAL WATER SERVICE

System Improvement Charge

All water service Customers EXCEPT FOR FRANKLIN COUNTY AND PORTAGE COUNTY DISTRICT CUSTOMERS will pay a System Infrastructure Improvement Charge surcharge of ~~3.000.00%~~ to be assessed upon the total charges for water service shown on each monthly or bi-monthly bill.

(R)

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~~Ohio American Water Company~~ Aqua Ohio Water Company, Inc.
~~365 East Center Street, Marion, Ohio 43302~~ 6650 South Avenue, Boardman, Ohio 44512

**GENERAL WATER SERVICE
RATES AND CHARGES FOR FRANKLIN COUNTY AND PORTAGE COUNTY DISTRICTS**

1. DOMESTIC SERVICE

Water Customer Charge

For 5/8" meter	\$9.51 \$8.55	per Month	(R)
For 3/4" meter	\$12.05 \$11.29	per Month	(R)
For 1" meter	\$17.90 \$16.76	per Month	(R)
For 1 1/2" meter	\$32.53 \$30.45	per Month	(R)
For 2" meter	\$50.09 \$46.88	per Month	(R)
For 3" meter	\$91.04 \$85.21	per Month	(R)
For 4" meter	\$149.56 \$139.97	per Month	(R)
For 6" meter	\$295.84 \$276.87	per Month	(R)
For 8" meter	\$471.38 \$441.15	per Month	(R)

Water Consumption Charge - Basic Water Service (applies to all customers):

First 20 Ccf	\$5.74 \$6.8610 per Ccf*	or per 1,000 gallons \$7.65 \$9.1725	(I)
Next 1,980 Ccf	\$3.91 \$4.8090 per Ccf*	or per 1,000 gallons \$5.21 \$6.4291	(I)
All over 2000 Ccf	\$2.11 \$2.7930 per Ccf*	or per 1,000 gallons \$2.81 \$3.7340	(I)

Softening Surcharge (Only applies to the Lake Darby and Worthington Hills Service Areas) ~~\$0.57~~ \$0.80060 per Ccf* (I)Reverse Osmosis Surcharge (Huber Ridge) ~~\$1.49~~ \$1.4179 per Ccf* (I)**2. NON-DOMESTIC SERVICE:**

Water Customer Charge

For 5/8" meter	\$9.51 \$8.55	per Month	(R)
For 3/4" meter	\$12.05 \$11.29	per Month	(R)
For 1" meter	\$17.90 \$16.76	per Month	(R)
For 1 1/2" meter	\$32.53 \$30.45	per Month	(R)
For 2" meter	\$50.09 \$46.88	per Month	(R)
For 3" meter	\$91.04 \$85.21	per Month	(R)
For 4" meter	\$149.56 \$139.97	per Month	(R)
For 6" meter	\$295.84 \$276.87	per Month	(R)
For 8" meter	\$471.38 \$441.15	per Month	(R)

Water Consumption Charge - Basic Water Service:

First 20 Ccf	\$5.74 \$6.8610 per Ccf*	or per 1,000 gallons \$7.65 \$9.1725	(I)
Next 1,980 Ccf	\$3.91 \$4.8090 per Ccf*	or per 1,000 gallons \$5.21 \$6.4291	(I)
All over 2000 Ccf	\$2.11 \$2.7930 per Ccf*	or per 1,000 gallons \$2.81 \$3.7340	(I)

Softening Surcharge (Only applies to the Lake Darby and Worthington Hills Service Areas) ~~\$0.57~~ \$0.80060 per Ccf* (I)Reverse Osmosis Surcharge (Huber Ridge) ~~\$1.49~~ \$1.4179 per Ccf* (R)

Charges for water service will be comprised of the applicable Water Customer Charge plus the Water Consumption Charge calculated on the number of metered or estimated units at the appropriate rate block for non-softened water (basic water service), plus any surcharges for softened water, reverse osmosis treated water or purchased water in Portage County.

*1 Ccf = 100 cubic feet

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ISSUED BY: ~~DAVID K. LITTLE~~ EDMUND P. KOLODZIEJ, PRESIDENT
Ohio American Water Company-Aqua Ohio Water Company, Inc.
365 East Center Street, Marion, Ohio 43302 6650 South Avenue, Boardman, Ohio 44512

**GENERAL SEWER SERVICE
RATES AND CHARGES FOR FRANKLIN AND PORTAGE COUNTY DISTRICTS**

1. DOMESTIC AND NON-DOMESTIC SERVICE

Sewer Customer Charge - Applicable to Customers
who only receive Sewer Service:

For 5/8" meter	\$9.51 \$8.55	per Month	(R)
For 3/4" meter	\$12.05 \$11.29	per Month	(R)
For 1" meter	\$17.90 \$16.76	per Month	(R)
For 1 1/2" meter	\$32.53 \$30.45	per Month	(R)
For 2" meter	\$50.09 \$46.88	per Month	(R)
For 3" meter	\$91.04 \$85.21	per Month	(R)
For 4" meter	\$149.56 \$139.97	per Month	(R)
For 6" meter	\$295.84 \$276.87	per Month	(R)
For 8" meter	\$471.38 \$441.15	per Month	(R)

Sewer Consumption Charge:

First 13.33 cubic feet	\$8.8358 \$9.1980	per Ccf*	(I)
or per 1,000 gallons	\$11.7811 \$12.2968		(I)
Next 586.67 cubic feet	\$5.8920 \$6.3210	per Ccf *	(I)
or per 1,000 gallons	\$7.8560 \$8.4505		(I)
Over 600 cubic feet	\$2.3000 \$2.4670	per Ccf *	(I)
or per 1,000 gallons	\$3.0667 \$3.2981		(I)

Domestic Customers without Ohio American the Company's Water Service	\$52.54 \$54.83	per Month	(I)
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Charges for sewer service will be comprised of the applicable Sewer Customer Charge and the Sewer Consumption Charge calculated on the number of metered or estimated units at the appropriate rate block in accordance with the Summer/Winter Usage Formula.

*1 Ccf = 100 cubic feet

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~~Ohio American Water Company~~ Aqua Ohio Water Company, Inc.
~~365 East Center Street, Marion, Ohio 43302~~ 6650 South Avenue, Boardman, Ohio 44512

OPTIONAL BUDGET BILLING

Residential customers receiving bi-monthly bills may request a monthly budget bill to be rendered for the first month of the two-month billing period. Budget bills shall be for amounts approximately equivalent to the charges for an average month's consumption and bills based on meter readings shall be for water actually consumed, with credit allowances for payment of budget bills. Any Customer failing to pay monthly budget bills four times in any twelve-month period will be removed from the monthly billing status.

RECONNECTION CHARGES

A charge of ~~seventy dollars and eighty-three cents (\$70.83)~~ ~~sixty-one dollars (\$61.00)~~ will be made for reconnection of water and/or sewer service after discontinuance of service for non-compliance with the Company's tariff provisions, except that the charge for any service turned on at the request of a Customer after regular business hours or on Saturdays, Sundays or holidays, will be the actual cost incurred by the Company.

DISHONORED PAYMENT CHARGE

Provided a customer's payment from the customer's approved financial institution account is properly processed by the Company, if a payment that has been received as payment for service is returned by the financial institution or is not recognized due to insufficient funds, a charge of ~~seventeen dollars and twenty-five cents (\$17.25)~~ ~~eighteen dollars and seventy-three cents (\$18.73)~~ will be assessed to cover the cost of processing this transaction.

This charge may be reflected, at the Company's option, when the Company notifies the customer or may be charged on the Customer's next billing.

LATE PAYMENT CHARGE

A late payment charge will be added to a Customer's account if that Customer's bill is not paid within 20 days after the bill was rendered. The bill shall be considered rendered to the Customer when deposited in the U.S. mail with postage prepaid. If delivery is by other than U.S. mail, the bill shall be considered rendered when delivered to the last known address of the party responsible for payment. The late payment charge will equal five (5%) percent of the bill amount. The late payment charge will be based on current charges only. The late payment charge shall not be compounded on future delinquencies. This late payment charge provision is applicable to bills for General Water and Sewer Service under Sheet Nos. 1, 2, 3, 4, 5 and Private Fire Service under Sheet No. 7.

ACCOUNT ACTIVATION CHARGE

An account activation charge of ~~twenty-five dollars and ninety-one cents (\$25.91)~~ ~~twenty-three dollars and ten cents (\$23.10)~~ will be charged for a service connection during the Company's regular business hours.

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Ohio American Water Company-Aqua Ohio Water Company, Inc.

365 East Center Street, Marion, Ohio 43302 6650 South Avenue, Boardman, Ohio 44512

GENERAL WATER SERVICE LARGE QUANTITY USERS

Available For

All new and existing general water service customers (1) whose average consumption exceeds 1,200,000 cubic feet (9,000,000 gallons) per month, regardless of meter size, (2) are located adjacent to a water distribution main that is adequate and suitable for supplying the requested service, and (3) who agree to be bound by the terms of this tariff sheet for an initial period of twelve months.

Special Terms and Conditions

In order to qualify for the water rates provided on this sheet, the customer agrees:

- 1) To establishment of an Annual Base Period water usage level for one-year pricing purposes that is equal to the average of the customer's most recent two calendar years' total water purchases, or for new customers, from estimates agreed to by the customer and the company;
- 2) To guarantee to purchase, or pay for, on a monthly basis and as a Minimum Monthly, an amount of water equal to 6% per month of the Annual Base Period water usage level, as determined above;
- 3) That the cost of Minimum Monthly purchases shall be determined as of the date service commences under this tariff, and shall be priced at the current General Water Service volumetric rates for such purchase levels;
- 4) That water purchases under this tariff shall be for an initial period of twelve months, but may be continued under this tariff (with annual review and reestablishment, when appropriate, of the customer's Annual Base Period water usage level) unless terminated by either party after thirty days' advance written notice. Water purchases under this tariff may be adjusted for succeeding tariff pricing changes; however, all such tariff pricing changes will only be changed under direction of the Public Utilities Commission of Ohio;
- 5) When a customer elects to avail itself of this tariff, such customer shall remain so classified for a period of at least twelve months. Should such customer elect to leave this tariff, it shall not again be permitted to avail itself of this tariff until at least twelve months have elapsed but, during such period, such customer shall obtain service under the regular tariff for General Water Service; and
- 6) That other general terms and conditions of water service in effect shall also be effective for service under this tariff sheet.

Water Rates

Monthly water purchases in excess of the Minimum Monthly purchase levels described in item (2) above, which do not exceed the monthly average usage of the Annual Base Period water usage level by more than two times, will be priced at a rate of ~~\$1.90~~ ~~\$2.30~~ \$1.36 per hundred cubic feet. The softening surcharge set forth in the General Water Service tariffs for customers in the Marion District-Marion County will be added to the rate per hundred cubic foot previously stated, for customers in that District. (I)

Monthly water purchases, which exceed the monthly average usage of the Annual Base Period water usage, level, as described in item (1) above, by more than two times, will be paid for at the volumetric rates applicable for General Water Service.

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~~Ohio American Water Company~~ Aqua Ohio Water Company, Inc.
~~365 East Center Street, Marion, Ohio 43302~~ 6650 South Avenue, Boardman, Ohio 44512

PRIVATE FIRE SERVICE

The rates for private fire service are based upon the size of the service, and no additional charges will be made for fire hydrants, hose connections, sprinkler systems, or standpipes connected to and supplied by such private fire services.

<u>Size of Service</u>	<u>Rate Per Month</u>	<u>Rate Per Annum</u>	
2" Diameter & smaller	\$8.78 \$10.14	\$105.36 \$121.68	(I)
2-1/2" Diameter	\$13.77 \$15.90	\$165.24 \$190.80	(I)
3" Diameter	\$19.76 \$22.82	\$237.12 \$273.84	(I)
4" Diameter	\$35.10 \$40.54	\$421.20 \$486.48	(I)
6" Diameter	\$79.04 \$91.29	\$948.48 \$1,095.48	(I)
8" Diameter	\$140.56 \$162.35	\$1,686.72 \$1,948.20	(I)
10" Diameter	\$219.60 \$253.64	\$2,635.20 \$3,043.68	(I)
12" Diameter	\$316.21 \$365.22	\$3,794.52 \$4,382.64	(I)

This Private Fire Service rate applies to all Ohio American Water the Company Customers. At the inception of this revised tariff provision, current Private Fire Service customers in Franklin and Portage Counties will remain on the grandfathered sprinkler head rate of ~~\$1.0700~~ \$1.24 per month if the service line rate would produce a higher rate to the customer than the sprinkler head rate. Customers will be entitled to receive the grandfathered rate only as long as the customer receives the same private fire service as received at the time the sprinkler head rate was grandfathered. Eligible customers in Franklin and Portage Counties will continue to pay the grandfathered rate of ~~\$1.0700~~ \$1.24 per sprinkler head until the Commission sets a different rate or the rate is eliminated.

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7. SERVICES INSTALLED IN ADVANCE OF PAVING

If any governmental unit should require owners of vacant lots to install service pipes to the curb in advance of paving, and if such owners will pay the Company the cost of installing such service pipes, the company will install such pipes and will refund such cost, without interest thereon, when improvements are made that require the use of such pipes; provided, however, that in case title to the premises is later transferred through sale or otherwise, all or any part of the deposit not then refunded shall automatically become a credit to the account of the succeeding owner or owners, to be refunded in like manner.

8. METERS

- (A) Water will be sold by meter measurement only, except for flat service customers in the Mansfield District and except that Customers having special connections and receiving service under an "Application for Private Fire Protection Service" shall pay for such service in accordance with the applicable Schedule of Rates.

~~Ohio-American~~The Company shall read each customer's meter at least once each three-month period unless access to the meter is unobtainable. ~~If access is unobtainable on a quarterly basis, Ohio-American~~The Company shall read each customer's meter at least once per year pursuant to Rule 4901:1-15-19(A).

- (B) All meters, except detector devices and/or fire service line meters, or except as otherwise elsewhere provided in these tariff provisions, shall be furnished, installed, maintained, tested, repaired, removed and replaced only by and at the expense of the Company and shall remain its property; but in case of damage to any such meter by reason of any act, neglect or omission on the part of the Customer (such as damages occasioned by fire, frost, hot water, accident or misuse) the customer shall pay to the Company the cost of its repair on presentation of bill therefore.
- (C) No meter may be used to service more than one premises. Meters will be furnished and placed by the Company. The Company shall make the initial determination of the size of the meter but will not install the meter until notice and an opportunity to object is given to the Customer. The meter size shall be mutually agreed upon at the time of application for water and/or sewer service.

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~~365 East Center Street, Marion, Ohio 43302~~ 6650 South Avenue, Boardman, Ohio 44512

8. METERS (Cont.)

- (G) Separate premises shall be separately metered and billed. As a general rule, only one premises shall be supplied through one meter or meter setting. For good cause, the Company may permit more than one service line meter or meter setting.
- (H) The Company will, at its own cost and expense, make a test of the accuracy of registration of a meter upon request of a Customer, provided that such Customer does not make request for tests more frequently than once in three (3) years. In the event that a Customer should request a meter test more frequently than once in three (3) years, the Customer will be billed for such additional test or tests at the actual cost thereof to the Company; provided, however, that if the test shows the meter to be more than one and one-half per cent (1-1/2%) fast or slow, no charge shall be made to the Customer for such test or tests. A report giving the results of such tests will be made to the Customer, and a complete record of the same will be kept on file in the office of the Company for a period of not less than three (3) years.
1. The Company shall test the meter within thirty (30) days following the Customer's request.
 2. The Customer has the right to be notified of the scheduled test date.
 3. The Customer or the Customer's representative may be present when the meter test is performed.
 4. The Company shall provide the Customer the on-site test results at the time of the test and any associated billing adjustments in writing.
- (I) Meter readings in units of hundred cubic feet are converted to units of thousand gallons for billing purposes if the existing schedule of charges is stated in gallon units. The factor used for making the conversion from hundred cubic feet to thousand gallons is based on the use of one cubic foot as being equivalent to seven and one half (7.4805) gallons.
- (J) The Company reserves the right to put seals on any meter, or on its couplings in and for any premises, and may discontinue service if such seals are found broken or removed in accordance with Section 13.
- (K) No Customer shall remove or cause or permit the removal of a meter by his agents once it has been placed, and any change in location of the meter desired by the Customer shall first be approved by the Company in writing, but shall be made by the Customer at his own cost and expense.

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11. CUSTOMERS' GUARANTEE DEPOSITS (Cont.)

(A) (Cont.)

~~Ohio American~~The Company may use a credit check, pursuant to (B)(2) below, as the first criterion by which an applicant may establish financial responsibility. If the results of the credit check, at the time of the application do not establish financial responsibility for the applicant or the applicant refuses to provide his/her social security number, ~~Ohio American~~the Company will then advise the applicant of each of the remaining criteria available under section (B) below to establish financial responsibility.

(B) Pursuant to Rule 4901:1-17-03(A) of the Ohio Administrative Code, a Customer's financial responsibility will be deemed established if the Customer meets one of the following criteria:

- (1) The Customer is the owner of the premises to be served or of other real estate within the territory served by ~~Ohio American~~the Company and has demonstrated financial responsibility, under either of the following conditions:
 - (a) With respect to that property, if the applicant owns only the premises to be served.
 - (b) With respect to any other real estate within the service territory served by ~~Ohio American~~the Company, if the applicant owns multiple properties.
- (2) The ~~Customer~~Applicant demonstrates that he/she is a satisfactory credit risk by means that may be quickly and inexpensively checked by the Company. In determining whether the Customer is a financially responsible person, ~~Ohio American~~The Company may request ~~from the Customer~~Applicant's social security number in order to obtain credit information and to establish identity. ~~Ohio American~~The Company may not refuse to provide service if the ~~Customer~~Applicant elects not to provide his/her social security number. If the ~~customer~~Applicant declines ~~Ohio American~~the Company's request for a social security number, ~~Ohio American~~the Company shall inform the ~~Customer~~Applicant of all other options for establishing creditworthiness, and shall consider information including, but not limited to, the following: name of employer, place of employment, position held, length of service, letters of reference, and names of credit cards possessed by the applicant.
- (3) The ~~Customer~~Applicant demonstrates that he/she has had the same class and a similar type of utility service within a period of twenty-four consecutive months preceding the date of application, unless utility ~~company~~ records indicate that the applicant's service was disconnected for nonpayment during the last twelve consecutive months of service, or the applicant had received two consecutive bills with past due balances during that twelve-month period and provided further that the financial responsibility of the ~~Customer~~Applicant is not otherwise impaired.
- (4) The ~~Customer~~Applicant makes a cash deposit to secure payment of bills for the ~~Company~~~~Ohio American's~~ service as set forth in Section 11(A) above.

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11. CUSTOMERS' GUARANTEE DEPOSITS (Cont.)

(d) When a guarantor's utility service is subject to disconnection or if the guarantor submits a written request to ~~Ohio American~~the Company for release of financial responsibility of the Customer's account, ~~Ohio American~~the Company will:

- i. advise the Customer who provided the guarantor, within 10 calendar days, that the guarantor's responsibility to the customer's account will end by a specific date (30 days from the date of the notice to the guaranteed customer); and
- ii. advise the Customer that, prior to the specific end date stated in the notice, he/she must reestablish credit through one of the alternative means set forth in this paragraph (B), or be subject to disconnection in accordance with Chapter 4901:1-15, Administrative Code.

(C) To establish creditworthiness or reestablish creditworthiness after disconnection, the Company may require a Customer to make a deposit or an additional deposit on an account if:

- (1) the Customer's credit history with the Company to reestablish a preexisting account merits a deposit,
- (2) the Customer has not made a full payment or payment arrangement for any bill containing a previous balance for water or sewer service, based upon the totality of the Customer's circumstances, or
- (3) the Customer has been disconnected for nonpayment, a fraudulent act, tampering, or unauthorized reconnection, if the Applicant was a Customer of the Company during the preceding twelve months.

(D) The Company shall promptly refund a Customer's deposit, including any accrued interest, and, if applicable, notify the Customer's guarantor in writing within thirty days of the guarantor's release from further responsibility, if the Customer:

- (1) has paid his/her bills for service for twelve consecutive months without having service disconnected for nonpayment
- (2) has not failed to pay by the due date more than two occasions during the preceding twelve months, and
- (3) is not delinquent paying his/her bill at the time of the deposit review.

The Company shall also promptly return the deposit, plus any accrued interest, to the Customer upon the Customer's request at any time the Customer's credit has been otherwise established or reestablished in accordance with Paragraph (B) of this section.

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11. CUSTOMERS' GUARANTEE DEPOSITS (Cont.)

After disconnecting service, the Company shall also promptly apply a customer's deposit, including any accrued interest, to the customer's final bill and refund the remaining deposit, plus any accrued interest, if the remaining refund is one dollar or greater. The Company will not pay any additional interest on the Customer's deposit if it made reasonable efforts to refund the deposit to the Customer.

- (E) The Customer's deposit shall accrue interest at a rate of at least three percent (3%) per annum held for one hundred eighty days or longer.
- (~~FC~~) The establishment of credit under this provision shall not relieve the applicant or customer from compliance with the regulations of the Company ~~Ohio American~~ regarding advance payments and payment of bills by the due date, and shall not modify any regulations of the Company as to the discontinuance of service for nonpayment.
- (~~GD~~) Upon default by a customer who has furnished a guarantor as provided in paragraph (B)(5) of this provision, the Company ~~Ohio American~~ may pursue collection actions against the defaulting Customer and the guarantor in the appropriate court, or the Company ~~Ohio American~~ may transfer the defaulting Customer's bill to the guarantor's account. The defaulted amount transferred to the guarantor's account shall not be greater than the amount billed to the defaulting customer for sixty days of service or two monthly bills. After thirty days from the transfer, ~~Ohio American~~ the Company may make the guarantor subject to disconnection procedures, if the amount transferred still remains unpaid.
- (~~HE~~) An applicant who owes an unpaid bill for previous residential service, whether the bill is owed as a result of service provided to that applicant or is owed under a guarantor agreement, shall not have satisfactorily established or reestablished his/her financial responsibility as long as the bill remains unpaid.

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13. DISCONTINUANCE OF WATER AND/OR SEWER SERVICE (Cont'd)

(C) The Company may disconnect service to a Customer after at least twenty-four (24) hours prior written notice for any of the following reasons:

- I. For the use of water and/or sewer for any purpose not stated in the Customer's application, or for the use of service upon any premises not stated in such application; or
- II. To prevent waste or reasonably avoidable loss of water.

Personal delivery of the notice to the customer's premise shall first be attempted and, only if personal service cannot be accomplished at that time, the notice shall be securely attached to the premises in a conspicuous manner.

(D) In all other instances the Company will not discontinue the service of any Customer, unless written notice of at least fifteen (15) days is given following twenty-two (22) days from the submission of any bill, mailed to such Customer at his address, or personally delivered to the customer's premise, advising the Customer of the reason for disconnection and recommending that the customer call the company regarding a deferred payment plan. If personal service cannot be accomplished at that time, then the notice shall be securely attached to the premises in a conspicuous manner. Subject to the foregoing provisions, service rendered under any application, contract, or agreement may be discontinued by the Company for any of the following reasons:

- I. For non-payment of any tarified charges when due or within any additional period for payment permitted by the Company or for not making a deposit as required;
- II. For any violation of, or failure to comply with the provisions of the Company's tariff other than stated in Section 13 (B);
- III. For misrepresentation in the application as to any material fact;
- IV. For denial to the Company of reasonable access to the premises for the purpose of reading, inspection, replacement, or maintenance of the meter; or
- V. For violation of federal, state, or local laws or ordinances where such violation affects the provision of utility service by the Company.

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Ohio American Water Company Aqua Ohio Water Company, Inc.

365 East Center Street, Marion, Ohio 43302 6650 South Avenue, Boardman, Ohio 44512

13. DISCONTINUANCE OF WATER AND/OR SEWER SERVICE (Cont.)

- (G) In cases where plumbing has been installed prior to adoption of and not in accordance with these provisions, and water is being taken through a single service pipe to supply two or more premises, the party making application shall be responsible for all water bills and other proper charges. Any violation of the Company's tariff provisions with reference to either or any of the said premises or for the supply of water thereto, shall be deemed a violation as to all, and the Company may enforce compliance with these provisions by shutting off the entire service; except that such action will not be taken until the Customer who is not in the violation of the Company's tariff provisions, has been given written notice of at least fifteen (15) days and opportunity to attach his pipes to a separately controlled curb stop cock or meter setting to be provided by and at the expense of the Company.
- (HG) Discontinuing water and/or sewer service to a premises for any reason shall not prevent the Company from pursuing any lawful remedy by action at law or otherwise for the collection of moneys due from the Customer.
- (IH) Pursuant to Rule 4901:1-15-27 Ohio Administrative Code, the disconnect notice will clearly state all of the following:
- (1) The earliest date when disconnection could occur.
 - (2) The reason(s) for disconnection.
 - (3) The action the customer must take in order to avoid the disconnection.
 - (4) The total amount required to be paid, which shall not be greater than the past due balance.
 - (5) The address and local or toll-free telephone number of the office of the Company that the customer may contact in reference to his or her account.
 - (6) The current address and local or toll-free telephone number of the public interest center/call center of the commission and a statement that commission staff is available to render assistance with unresolved complaints, as well as the contact information for the Ohio Consumers' Counsel and a statement that it is available to render assistance with unresolved complaints of residential customers.
 - (7) A statement that failure to pay the amount required by the date specified on the notice may result in an additional charge for reconnection.
- (J) If a landlord is responsible for payment of the bill, notice of disconnection of service shall be given to the consumer at least ten days before disconnection could occur. In a multiunit dwelling, written notice shall be placed in a conspicuous place.

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13. DISCONTINUANCE OF WATER AND/OR SEWER SERVICE (Cont.)

(KJ) The Company shall provide disconnection of service notice to one additional consenting party, with the customer's written authorization, for those customers desiring such additional notification.

(LK) The Company will comply with the conditions set forth in this tariff; may disconnect service during its normal business hours as stated in its tariff; however, no disconnection for past due bills or for not making a deposit as required may be made after twelve thirty p.m. on the day preceding a day that all services necessary for reconnection are not regularly performed or available.

(ML) On the day of disconnection of service, the Company ~~will~~shall provide the Customer with personal notice. If the Customer is not at home, the Company shall provide personal notice to an adult consumer. If neither the Customer nor an adult consumer is at home, the Company shall attach written notice to the premises in a conspicuous location prior to disconnecting service. Those Company employees or agents who disconnect service at the premises may or may not, at the discretion of the Company, be authorized to make extended payment arrangements. Company employees or agents who disconnect service shall be authorized to complete one of the following: normally perform the termination of service will be authorized to either:

(1) Accept payment in lieu of termination.

(2) ~~Be able to d~~Dispatch an employee to the premises to accept payment.

(3) ~~Be otherwise able to m~~Make available to the customer a means to avoid disconnection.

~~Such employees at the premises may or may not be authorized to make extended payment arrangements at the discretion of the company.~~

(NM) Disconnection of service for nonpayment is prohibited if the disconnection of service would be especially dangerous to health as certified pursuant to the certification provisions contained in Chapter 4901:1-15-27(I) of the Ohio Administrative Code.

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ISSUED BY: ~~TERRY L. GLORIO~~DAVID K. LITTLE EDMUND P. KOLODZIEJ, PRESIDENT
Ohio American Water Company Aqua Ohio Water Company, Inc.
365 East Center Street, Marion, Ohio 433026650 South Avenue, Boardman, Ohio 44512

Notification of Customer Rights

Our office representatives are available to assist you with any questions you may have about your service. Each Customer inquiry is handled in a responsible manner with attention and care. Every effort is made to provide you with a prompt response to your inquiry. If you are not satisfied with your situation please contact the Customer Service Center at 1-877-987-2782, Monday to Friday, 7:30 a.m. to 5:00 p.m. You may also contact Aqua Ohio Water Company (Aqua Ohio) in writing at the following address: Aqua Ohio, 762 West Lancaster Ave., Bryn Mawr Pennsylvania, 19010.

If your complaint is not resolved, after you have called Aqua Ohio, or for general utility information, residential and business customers may contact the public utilities commission of Ohio (PUCO) for assistance at 1-800-686-7826 (toll free) from eight a.m. to five p.m. weekdays, or at <http://www.puco.ohio.gov>. Hearing or speech impaired customers may contact the PUCO via 7-1-1 (Ohio relay service).

The Ohio consumers' counsel (OCC) represents residential utility customers in matters before the PUCO. The OCC can be contacted at 1-877-742-5622 (toll free) from eight a.m. to five p.m. weekdays, or at <http://www.pickocc.org>.

The PUCO has adopted a comprehensive set of standards for water and sewer disposal system companies. A copy of these standards is available by contacting Aqua Ohio or the PUCO. A copy of Aqua Ohio's rates and tariff provisions are available for review upon request at our offices or from the PUCO.

The Customer has a right to see a proper Company photo identification and to know the reason(s) for the visit whenever a Company employee(s) or agent(s) seek access to the Customer's premises.

ARRANGING FOR SERVICE

Establishing Credit

The Company will establish a residential Customer's credit worthiness, as set forth in chapter 4901:1-17 of the Ohio Administrative Code.

Aqua Ohio will require, in accordance with PUCO rules, new Customers to establish financial responsibility prior to receiving service. Financial responsibility may be established if: a) the Customer owns the property being served or other real estate in the service territory; or b) the Customer demonstrates that he/she is a satisfactory credit risk; or c) the Customer has a history of timely paying the bills of a similar utility; or d) the Customer provides a guarantor; or e) the Customer provides a security deposit.

Deposits

Deposits may be required from any Customer in an amount not to exceed one twelfth (1/12) of the estimated charge for all service for the ensuing twelve (12) months, plus 30 percent of the monthly estimated charge.

After discontinuing service, Aqua Ohio will promptly apply of the Customer's deposit, including accrued interest to the final bill. A transfer of service from one location to another within the service area does not prompt a refund of the deposit. The deposit will be refunded if the Customer has: 1) paid his/her bills for service for twelve (12) consecutive months without having had a service disconnection for nonpayment; 2) not had more than two occasions on which his/her bill was not paid by the due date; and 3) not been delinquent in the payment of his/her bills. Aqua Ohio will promptly return a Customer's deposit, plus any accrued interest, upon the Customer's request at any time the Customer's credit has been otherwise established, or reestablished.

YOUR RESPONSIBILITIES AND OURS

The Customer will install, if not already installed, and maintain at his/her own expense all customer service lines in the premises, and the Company shall own and maintain at its expense all mains and other facilities used in rendering service.

PAYMENT OF BILLS

All bills for water and/or sewer service are due and payable at the time specified on the bill. If your bill is not paid within 20 days after the bill was rendered, the Customer will be charged a late payment charge of five (5%) percent of the bill amount. The late payment charge will be based on current charges only. If payment for service is returned by the financial institution or is not recognized due to insufficient funds, a charge of \$18,7347.25 will be assessed to cover the cost of processing. Failure to pay will render the Customer subject to discontinuance of service.

DISCONNECTING YOUR SERVICE

We may disconnect your service without your request and without prior notice only for the following reasons:

1. For tampering with any main, or other appliance under the control of, or belonging to, the Company;
2. For connecting the customer service line, or any pipe directly or indirectly connected to it, to any lines or pipes carrying or which are in a position to carry, clean waters, other nonsewage wastes, or unacceptable sewage; or
3. For any other violation of, or failure to comply with, the Company's tariff provisions, which may, in the opinion of the Company or any public authority, create an emergency situation.

We may disconnect your service after at least twenty-four (24) hours prior written notice for any of the following reasons:

- (a) For use of water and/or sewer service not stated in your application for service, or for the use of service upon any premises not stated in such application; or
- (b) To prevent waste or reasonably avoidable loss of water.

Personal delivery of the notice to the customer's premise shall first be attempted and, only if personal service cannot be accomplished at that time, the notice shall be securely attached to the premises in a conspicuous manner.

We may disconnect your service upon 15 days written notice for any of the following reasons:

1. For non-payment of any tarified charges when due or within any additional period for payment permitted by the Company, or for not making a deposit as required. Disconnection of service for non-payment may not occur prior to fifteen days after the due date;
2. For any violation of, or failure to comply with, the Company's tariff other than for those reasons where no notice is required;
3. For misrepresentation in the application as to any material fact;
4. For denial to the company of reasonable access to the premises for the purpose of inspection; or
5. For violation of federal, state, or local laws or ordinances where such violation affects the provision of utility service.

Disconnection of service for nonpayment is prohibited if the disconnection of service would be especially dangerous to health. You must have a form, which can be obtained from the Company, signed by a licensed physician, physician assistant, clinical nurse specialist, certified nurse practitioner, certified midwife, or local board of health physician stating that a special danger exists to the health of the customer or permanent resident of the household.

If service has been disconnected prior to receipt of the medical certification, service shall be restored upon receipt of the medical certification form.

The medical certification shall prohibit the disconnection for thirty (30) days. Certification may be renewed two additional times (thirty days each) by a licensed physician, physician assistant, clinical nurse specialist, certified nurse practitioner, certified midwife, or local board of health physician. The total certification period is not to exceed ninety days in any 12 month period.

RECONNECTION OF SERVICE

The Company may require a customer to make a deposit or an additional deposit on an account, as set forth in Rule 4901:1-17-04, O.A.C.~~Chapter 4901:1-17 of the Ohio Administrative Code~~, to reestablish creditworthiness. The customer may also reestablish creditworthiness by providing a guarantor, as set forth in Rule 4901:1-15-28 and Rule 4901:1-17-03(A)(5), O.A.C.~~Chapter 4901:1-17 of the Ohio Administrative Code~~. If service has been discontinued, there will be a service reconnection charge of \$70.83~~\$61.00~~.

When water and/or sewer service to a premises has been terminated for any reason, other than for temporary vacancy, it will be renewed only upon the acceptance of a new application and after the conditions, circumstances or practices which caused the water and/or sewer service to be discontinued are corrected to the satisfaction of the Company, and upon payment, or provision for payment under a deferred payment plan agreement, of all charges due and payable by the Customer.

In order to guarantee the reinstatement of service the same day on which payment is made, both of the following conditions must apply:

1. You must notify the Company no later than 12:30 p.m., and you must make payment or provide proof of payment; and
2. If reconnection occurs after normal Company business hours, you will be responsible for the reconnection charge that is based upon the out-of-pocket expense of the Company.

TESTING OF METER

Aqua Ohio will, at its own expense, make a test of the accuracy of registration of a meter upon request of a Customer, provided that such Customer does not make a request for tests more frequently than once in three (3) years. If the Customer makes a request for a meter test more frequently than once in three (3) years, the Customer will be billed for such additional test(s) at the actual cost to the Company. However, if the test shows the meter to be more than 1 ½ % fast or slow, no charge shall be made to the Customer for such test. Aqua Ohio or the Customer may request that a meter test be performed in the presence of a Commission staff member. The Customer also has the right to be present.

The Company shall test the meter within thirty (30) days following the Customer's request. The Customer has the right to be notified of the scheduled test date. The Customer or the Customer's representative may be present when the meter test is performed. The Company shall provide the Customer the on-site test results at the time of the test.

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Summary: Stipulation and Recommendation of Aqua Ohio Water Company, Inc. and Staff of the Public Utilities Commission of Ohio electronically filed by Ms. Melissa L. Thompson on behalf of Aqua Ohio Water Company, Inc.