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March 22, 2019

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

Re: *Aqua Ohio, Inc.*, Case Nos. 18-1843-WW-UNC & 18-1844-WW-ATA

Dear Ms. McNeal:

On December 20, 2018, in accordance with the Commission's October 24, 2018 Finding and Order, Aqua Ohio, Inc. (Aqua) filed its Application seeking approval to resolve matters related to the Tax Cuts and Jobs Act of 2017 (TCJA). As part of that application, Aqua requested authority to establish a negative surcharge to reflect the tax savings realized under the TCJA.

Subsequent to the filing of that application, Aqua has discovered various necessary revisions to the calculation of the surcharge which affects the final amount. Specifically, the estimated balance of deferrals recorded by the Company for water service accumulated from January 1, 2018, through December 31, 2018, is now \$2,321,452; and the amount of protected or normalized excess ADITs that will be amortized is now approximately \$12,441,219. The unprotected excess ADITs related to PP&E to be amortized is unchanged, and all other provisions of the original application remain the same.

To provide clarity on the revised surcharge, Aqua submits this Amended Application, with the following:

- Attachment A: Revised proposed tariff sheets reflecting the updated surcharge
- Attachment B: Revised schedules reflecting the updated calculations

Please file this Amended Application in the above-captioned dockets, and do not hesitate to contact me with any questions.

Respectfully submitted,

/s/ Christopher T. Kennedy  
*Counsel for Aqua Ohio, Inc.*

Cc: Parties of Record

# **Attachment A**

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

Section 2  
Sixth Revised Sheet No. 3  
Replaces Fifth Sheet No. 3

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

Deleted: Fifth

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Meter-installation	3-9	1-4	07/14/15
Meter-Installation Location	3-9	2-3	07/14/15
Meter-Maintenance of and Repairs to	3-9	3-4	07/14/15
Meter-Minimum	4	See Sch. of Rates	3/7/18, 03/22/17, 07/14/15
Meter-Outside Vault Location	3-7; 3-9	1; 3	07/14/15
Meter-Rates	4	See Sch. of Rates	3/7/18, 03/22/17, 07/14/15
Meter-Specifications for	3-9	1-2, 4-5	03/22/17, 07/14/15
Meter-Tampering Shut off	3-9	6	07/14/15
Meter-Tests	3-9	4-6	07/14/15
Meter-Types for Private Fire Protection	3-11	2	07/14/15

**O**

Off Premise Use of Service	3-2	5	07/14/15
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Person-Definition of	3-1	3	07/14/15
Premises-Access to	3-2	3-6, 9-10	07/14/15
Premises-Definition of	3-1	3	07/14/15
Precedence	3-2	1	07/14/15
Pressure, Water	3-2; 3- 11	1-2; 2-3	07/14/15
Private Fire Protection-Application for Service	3-11; 3- 12	1-2; 1-2	07/14/15
Private Fire Protection-Contracts for Service	3-4; 3- 11	1; 2-3	07/14/15
Private Fire Protection-Definition of	3-11	2	07/14/15
Private Fire Protection-Limitation of Use	3-11	2	07/14/15
Private Fire Protection-Regulations Governing	3-11	3	07/14/15

**R**

Rates-Lake Erie Division	4	1-12	<u>xx/xx/xx</u> 03/22/17, 10/7/15, 07/14/15
Rates-Masury Division	4	13-16	<u>xx/xx/xx</u> 03/22/17, 10/7/15, 07/14/15
Rates-Former Tomahawk Util.	4	17-18	<u>xx/xx/xx</u> 03/22/17, 07/14/15
Rates-Former Mohawk Util.	4	19-20	<u>xx/xx/xx</u> 03/22/17, 07/14/15

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Issued: \_\_\_\_\_ Effective: \_\_\_\_\_

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

Aqua Ohio, Inc.  
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Section 2  
Sixth Revised Sheet No. 4  
Replaces Fifth Sheet No. 4

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

Rates-Former OAWC	4	21-33	<u>xx/xx/xx</u> , 03/22/17, 10/7/15, 07/14/15
Rates-Former Firestone Trace	4	34-35	<u>xx/xx/xx</u> , 3/7/18
Requirements for Related Facilities	3-10	1	07/14/15
Repair of Customer Facilities	3-2	4-5	07/14/15
Restoring Service-Requirements	3-2; 3-9	8-9; 6	07/14/15

S

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

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

Section 2  
Third Revised Sheet No. 5  
Replaces Second Sheet No. 5  
**P.U.C.O. Tariff No. 2**

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<u>TCJA Negative Surcharge</u>	<u>4</u>	<u>See Sch. of Rates</u>	<u>xx/xx/xx</u>
Temporary Service	3-2; 3-4	5; 2	07/14/15
Temporary Shut off Notice	3-2	2	07/14/15

V

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

W

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

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Boardman, OH 44512

Section 4  
**Fourth** Revised Sheet No. 3  
Replaces **Third** Sheet No. 3  
**P.U.C.O. Tariff No. 2**

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

**DIVISION B – PRIVATE FIRE RATE SCHEDULE**

**HOSE CONNECTIONS AND HYDRANTS**

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

**AUTOMATIC SPRINKLERS**

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

**SYSTEM IMPROVEMENT SURCHARGE (SIC)**

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

**TCJA NEGATIVE SURCHARGE**

A surcharge of -5.76% of base water rate charges will be applied to reflect tax savings realized under the Tax Cuts and Jobs Act of 2017, effective on bills rendered on or after XXX, 2019.

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6650 South Avenue  
Boardman, OH 44512

Section 4  
~~Fourth~~ Revised Sheet No. 5  
Replaces ~~Third~~ Sheet No. 5  
**P.U.C.O. Tariff No. 2**

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

**SYSTEM IMPROVEMENT SURCHARGE (SIC)**

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

**TCJA NEGATIVE SURCHARGE**

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

Section 4  
~~Fourth~~ Revised Sheet No. 6  
Replaces ~~Third~~ Sheet No. 6  
**P.U.C.O. Tariff No. 2**

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**Rates for customers in the former Seneca Utilities, Inc. Water Company  
Located in Lake Seneca Subdivision, Bridgewater Township, Williams County, Ohio**

Rates and Charges for Unmetered Service

	Monthly Charge
Residential .....	\$45.24
Commercial .....	\$58.82
Yard Hydrant .....	\$14.19

**LATE PAYMENT FEE**

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

**DISHONORED PAYMENTS**

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

**RECONNECTION FEE**

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

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

**ACCOUNT ACTIVATION CHARGE**

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

**SYSTEM IMPROVEMENT SURCHARGE (SIC)**

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

**TCJA NEGATIVE SURCHARGE**

A surcharge of -5.76% of base water rate charges will be applied to reflect tax savings realized under the Tax Cuts and Jobs Act of 2017, effective on bills rendered on or after XXX, 2019.

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

Section 4  
Fourth Revised Sheet No. 10  
Replaces Third Sheet No. 10  
**P.U.C.O. Tariff No. 2**

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

**DIVISION B – PRIVATE FIRE RATE SCHEDULE**

**HOSE CONNECTIONS AND HYDRANTS**

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

**AUTOMATIC SPRINKLERS**

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

**SYSTEM IMPROVEMENT SURCHARGE (SIC)**

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

**TCJA NEGATIVE SURCHARGE**

A surcharge of -5.76% of base water rate charges will be applied to reflect tax savings realized under the Tax Cuts and Jobs Act of 2017, effective on bills rendered on or after XXX, 2019.

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

Section 4  
**Fourth** Revised Sheet No. 12  
Replaces **Third** Sheet No. 12  
**P.U.C.O. Tariff No. 2**

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

CUSTOMER CHARGE

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

**LATE PAYMENT FEE**

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

**DISHONORED PAYMENTS**

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

**ACCOUNT ACTIVATION CHARGE**

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

**SYSTEM IMPROVEMENT SURCHARGE (SIC)**

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

**TCJA NEGATIVE SURCHARGE**

A surcharge of -5.76% of base water rate charges will be applied to reflect tax savings realized under the Tax Cuts and Jobs Act of 2017, effective on bills rendered on or after XXX, 2019.

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

Section 4  
Fourth Revised Sheet No. 13  
Replaces Third Sheet No. 13  
**P.U.C.O. Tariff No. 2**

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**Rates for Masury Division**

Schedule "A" – Metered Service

**CUSTOMER CHARGE – ALL CUSTOMER CLASSES**

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

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

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

**SYSTEM IMPROVEMENT SURCHARGE (SIC)**

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

**TCJA NEGATIVE SURCHARGE**

A surcharge of -5.76% of base water rate charges will be applied to reflect tax savings realized under the Tax Cuts and Jobs Act of 2017, effective on bills rendered on or after XXX, 2019.

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

Section 4

**Third Revised Sheet No. 17**  
Replaces **Second Sheet No. 17**  
**P.U.C.O. Tariff No. 2**

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

Rates and Charges for Unmetered Service

**DOMESTIC SERVICE**

	Monthly Charge
Residential .....	\$33.15
Commercial .....	\$43.10
Yard Hydrant .....	\$14.19

**LATE PAYMENT FEE**

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

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**TCJA NEGATIVE SURCHARGE**

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

Section 4  
~~Third~~ Revised Sheet No. 20  
Replaces ~~Second~~ Sheet No. 20  
**P.U.C.O. Tariff No. 2**

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

**SYSTEM IMPROVEMENT SURCHARGE (SIC)**

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

**TCJA NEGATIVE SURCHARGE**

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

Section 4  
~~Fourth~~ Revised Sheet No. 22  
Replaces ~~Third~~ Sheet No. 22  
**P.U.C.O. Tariff No. 2**

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

**System Improvement Surcharge**

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

**TCJA NEGATIVE SURCHARGE**

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6650 South Avenue  
Boardman, OH 44512

Section 2  
Sixth Revised Sheet No. 3  
Replaces Fifth Sheet No. 3

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

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Meter-installation	3-9	1-4	07/14/15
Meter-Installation Location	3-9	2-3	07/14/15
Meter-Maintenance of and Repairs to	3-9	3-4	07/14/15
Meter-Minimum	4	See Sch. of Rates	3/7/18, 03/22/17, 07/14/15
Meter-Outside Vault Location	3-7; 3-9	1; 3	07/14/15
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Off Premise Use of Service	3-2	5	07/14/15
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Person-Definition of	3-1	3	07/14/15
Premises-Access to	3-2	3-6, 9-10	07/14/15
Premises-Definition of	3-1	3	07/14/15
Precedence	3-2	1	07/14/15
Pressure, Water	3-2; 3- 11	1-2; 2-3	07/14/15
Private Fire Protection-Application for Service	3-11; 3- 12	1-2; 1-2	07/14/15
Private Fire Protection-Contracts for Service	3-4; 3- 11	1; 2-3	07/14/15
Private Fire Protection-Definition of	3-11	2	07/14/15
Private Fire Protection-Limitation of Use	3-11	2	07/14/15
Private Fire Protection-Regulations Governing	3-11	3	07/14/15

R

Rates-Lake Erie Division	4	1-12	xx/xx/xx 03/22/17, 10/7/15, 07/14/15
Rates-Masury Division	4	13-16	xx/xx/xx, 03/22/17, 10/7/15, 07/14/15
Rates-Former Tomahawk Util.	4	17-18	xx/xx/xx, 03/22/17, 07/14/15
Rates-Former Mohawk Util.	4	19-20	xx/xx/xx, 03/22/17, 07/14/15

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Issued: \_\_\_\_\_

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

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

Section 2  
Sixth Revised Sheet No. 4  
Replaces Fifth Sheet No. 4

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

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Rates-Former OAWC	4	21-33	xx/xx/xx, 03/22/17, 10/7/15, 07/14/15
Rates-Former Firestone Trace	4	34-35	xx/xx/xx, 3/7/18
Requirements for Related Facilities	3-10	1	07/14/15
Repair of Customer Facilities	3-2	4-5	07/14/15
Restoring Service-Requirements	3-2; 3-9	8-9; 6	07/14/15

**S**

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

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

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

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

---

T

TCJA Negative Surcharge	4	See Sch. of Rates	xx/xx/xx
Temporary Service	3-2; 3-4	5; 2	07/14/15
Temporary Shut off Notice	3-2	2	07/14/15

V

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

W

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

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Issued: \_\_\_\_\_

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

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

---

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

**DIVISION B – PRIVATE FIRE RATE SCHEDULE**

**HOSE CONNECTIONS AND HYDRANTS**

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

**AUTOMATIC SPRINKLERS**

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

**SYSTEM IMPROVEMENT SURCHARGE (SIC)**

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

**TCJA NEGATIVE SURCHARGE**

A surcharge of -5.76% of base water rate charges will be applied to reflect tax savings realized under the Tax Cuts and Jobs Act of 2017, effective on bills rendered on or after XXX, 2019.

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

Section 4  
Fourth Revised Sheet No. 5  
Replaces Third Sheet No. 5

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

---

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

**SYSTEM IMPROVEMENT SURCHARGE (SIC)**

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

**TCJA NEGATIVE SURCHARGE**

A surcharge of -5.76% of base water rate charges will be applied to reflect tax savings realized under the Tax Cuts and Jobs Act of 2017, effective on bills rendered on or after XXX, 2019.

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

Section 4  
Fourth Revised Sheet No. 6  
Replaces Third Sheet No. 6

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

---

**Rates for customers in the former Seneca Utilities, Inc. Water Company  
Located in Lake Seneca Subdivision, Bridgewater Township, Williams County, Ohio**

Rates and Charges for Unmetered Service

	Monthly Charge
Residential .....	\$45.24
Commercial .....	\$58.82
Yard Hydrant .....	\$14.19

**LATE PAYMENT FEE**

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

**DISHONORED PAYMENTS**

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

**RECONNECTION FEE**

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

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

**ACCOUNT ACTIVATION CHARGE**

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

**SYSTEM IMPROVEMENT SURCHARGE (SIC)**

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

**TCJA NEGATIVE SURCHARGE**

A surcharge of -5.76% of base water rate charges will be applied to reflect tax savings realized under the Tax Cuts and Jobs Act of 2017, effective on bills rendered on or after XXX, 2019.

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Issued: \_\_\_\_\_

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

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

Section 4  
Fourth Revised Sheet No. 10  
Replaces Third Sheet No. 10

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

---

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

**DIVISION B – PRIVATE FIRE RATE SCHEDULE**

**HOSE CONNECTIONS AND HYDRANTS**

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

**AUTOMATIC SPRINKLERS**

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

**SYSTEM IMPROVEMENT SURCHARGE (SIC)**

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

**TCJA NEGATIVE SURCHARGE**

A surcharge of -5.76% of base water rate charges will be applied to reflect tax savings realized under the Tax Cuts and Jobs Act of 2017, effective on bills rendered on or after XXX, 2019.

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Issued: \_\_\_\_\_

Effective: \_\_\_\_\_

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

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

Section 4  
Fourth Revised Sheet No. 12  
Replaces Third Sheet No. 12

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

---

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

CUSTOMER CHARGE

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

**LATE PAYMENT FEE**

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

**DISHONORED PAYMENTS**

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

**RECONNECTION FEE**

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

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

**ACCOUNT ACTIVATION CHARGE**

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

**SYSTEM IMPROVEMENT SURCHARGE (SIC)**

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

**TCJA NEGATIVE SURCHARGE**

A surcharge of -5.76% of base water rate charges will be applied to reflect tax savings realized under the Tax Cuts and Jobs Act of 2017, effective on bills rendered on or after XXX, 2019.

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

Section 4  
Fourth Revised Sheet No. 13  
Replaces Third Sheet No. 13

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

---

**Rates for Masury Division**

Schedule "A" – Metered Service

CUSTOMER CHARGE – ALL CUSTOMER CLASSES

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

CONSUMPTION CHARGES – RESIDENTIAL, COMMERCIAL AND INDUSTRIAL CUSTOMERS

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

**SYSTEM IMPROVEMENT SURCHARGE (SIC)**

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

**TCJA NEGATIVE SURCHARGE**

A surcharge of -5.76% of base water rate charges will be applied to reflect tax savings realized under the Tax Cuts and Jobs Act of 2017, effective on bills rendered on or after XXX, 2019.

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

Section 4  
Third Revised Sheet No. 17  
Replaces Second Sheet No. 17

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

---

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

Rates and Charges for Unmetered Service

**DOMESTIC SERVICE**

	Monthly Charge
Residential .....	\$33.15
Commercial .....	\$43.10
Yard Hydrant .....	\$14.19

**LATE PAYMENT FEE**

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

**DISHONORED PAYMENTS**

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

**RECONNECTION FEE**

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

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

**ACCOUNT ACTIVATION CHARGE**

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

**SYSTEM IMPROVEMENT SURCHARGE (SIC)**

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

**TCJA NEGATIVE SURCHARGE**

A surcharge of -5.76% of base water rate charges will be applied to reflect tax savings realized under the Tax Cuts and Jobs Act of 2017, effective on bills rendered on or after XXX, 2019.

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Issued: \_\_\_\_\_

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Order Dated \_\_\_\_\_ for Case No. 18-1843-WW-UNC



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

Section 4  
Third Revised Sheet No. 20  
Replaces Second Sheet No. 20

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

---

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

**SYSTEM IMPROVEMENT SURCHARGE (SIC)**

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

**TCJA NEGATIVE SURCHARGE**

A surcharge of -5.76% of base water rate charges will be applied to reflect tax savings realized under the Tax Cuts and Jobs Act of 2017, effective on bills rendered on or after XXX, 2019.

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Issued: \_\_\_\_\_

Effective: \_\_\_\_\_

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Order Dated \_\_\_\_\_ for Case No. 18-1843-WW-UNC

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

Section 4  
Fourth Revised Sheet No. 22  
Replaces Third Sheet No. 22

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

---

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

**System Improvement Surcharge**

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

**TCJA NEGATIVE SURCHARGE**

A surcharge of -5.76% of base water rate charges will be applied to reflect tax savings realized under the Tax Cuts and Jobs Act of 2017, effective on bills rendered on or after XXX, 2019.

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Effective: \_\_\_\_\_

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

## **Attachment B**

Aqua Ohio Inc.  
Calculation of TCJA Negative Surcharge - Water  
Case No. 18-1843-WW-UNC

Attachment 2

Page 1 of 5

REVISED

TCJA % of  
Base  
Revenue

Line	Amortization of Excess ADIT's		Water	Admin	Total	
1	Protected Property, Plant and Equipment	ARAM	(314,688)	(182,844)	(497,532)	
2					-	
3	Unprotected Property, Plant and Equipment	10 yr Amortization	(422,800)	(29,379)	(452,179)	
4					-	
5	Unprotected not related to PP&E	10 yr Amortization	-	11,514	11,514	
6						
7	Total Amortization of Excess ADITs		(737,488)	(200,708)	(938,196)	
8						
9	Gross Up for Income Tax	1.32895	(980,085)	(266,731)	(1,246,816)	-2.01%
10						
11	Amortize FIT Deferrals 1/1/18 to 12/31/18		(2,321,452)	-	(2,321,452)	-3.75%
12						
13	Total Annualized Refund		(3,301,537)	(266,731)	(3,568,268)	
14						
15	Current Base Revenue	Case 16-0907 -WW-AIR			61,893,013	
16						
17	TCJA negative surcharge (% of Base Revenue)					-5.76%
18						

Aqua Ohio Inc.  
Calculation of Deferrals - Water  
Case No. 18-1843-WW-UNC

Attachment 2  
REVISED

Page 2 of 5

Calculation of ADIT Amortization for Negative Surcharge

Line		Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Total
1	<b>Protected Excess ADIT- PP&amp;E</b>													
2	Beginning Balance	11,501,491	11,476,550	11,451,609	11,426,668	11,401,727	11,376,786	11,351,845	11,326,904	11,301,963	11,277,022	11,252,081	11,227,140	11,202,199
3	Amortization	(24,941)	(24,941)	(24,941)	(24,941)	(24,941)	(24,941)	(24,941)	(24,941)	(24,941)	(24,941)	(24,941)	(24,941)	
4	Ending Balance	11,476,550	11,451,609	11,426,668	11,401,727	11,376,786	11,351,845	11,326,904	11,301,963	11,277,022	11,252,081	11,227,140	11,202,199	11,202,199
5														
6	<b>Unprotected Excess ADIT- PP&amp;E</b>													
7	Beginning Balance	3,717,633	3,742,574	3,767,515	3,792,456	3,817,397	3,842,338	3,867,279	3,892,220	3,917,161	3,942,102	3,967,043	3,991,984	3,991,984
8	Amortization	24,941	24,941	24,941	24,941	24,941	24,941	24,941	24,941	24,941	24,941	24,941	24,941	
9	Ending Balance	3,742,574	3,767,515	3,792,456	3,817,397	3,842,338	3,867,279	3,892,220	3,917,161	3,942,102	3,967,043	3,991,984	4,016,925	3,991,984
10														
11	<b>Unprotected Excess ADIT- Non-PP&amp;E</b>													
12	Beginning Balance	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Amortization													
14	Ending Balance	-	-	-	-	-	-	-	-	-	-	-	-	-
15														
16														
17	Total Excess ADIT's	15,219,124	15,219,124	15,219,124	15,219,124	15,219,124	15,219,124	15,219,124	15,219,124	15,219,124	15,219,124	15,219,124	15,219,124	15,194,183
18														
19														
20														
21														
22		Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19				
23	<b>Protected Excess ADIT- PP&amp;E</b>													
24	Beginning Balance	11,202,199	11,175,975	11,149,751	11,123,527	11,097,303	11,071,079	11,044,855	11,018,631	10,992,407				
25	Amortization	(26,224)	(26,224)	(26,224)	(26,224)	(26,224)	(26,224)	(26,224)	(26,224)	(26,224)				
26	Ending Balance	11,175,975	11,149,751	11,123,527	11,097,303	11,071,079	11,044,855	11,018,631	10,992,407	10,966,183				
27														
28														
29	<b>Unprotected Excess ADIT- PP&amp;E</b>													
30	Beginning Balance	3,991,984	4,018,208	4,044,432	4,070,656	4,096,880	4,123,104	4,149,328	4,175,552	4,201,776				
31	Amortization	26,224	26,224	26,224	26,224	26,224	26,224	26,224	26,224	26,224				
32	Ending Balance	4,018,208	4,044,432	4,070,656	4,096,880	4,123,104	4,149,328	4,175,552	4,201,776	4,228,000				
33														
34	<b>Unprotected Excess ADIT- Non-PP&amp;E</b>													
35	Beginning Balance	-	-	-	-	-	-	-	-	-				
36	Amortization													
37	Ending Balance	-	-	-	-	-	-	-	-	-				
38														
39	Total Excess ADIT's	15,194,183	15,194,183	15,194,183	15,194,183	15,194,183	15,194,183	15,194,183	15,194,183	15,194,183				

Manual adjustments to protected excess ADIT - PP&E discovered after the filing for a few items that were not in our Powertax system

Aqua Ohio Inc.  
Calculation of Deferrals - ADMIN  
Case No. 18-1843-WW-UNC

Attachment 2

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Calculation of ADIT Amortization for Negative Surcharge

		Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Total
Line	<b>Protected Excess ADIT- PP&amp;E</b>													
1	Administrative Beginning Balance	1,255,481												
2	Divisional Allocation	74.85%												
3	Jurisdictional Beginning Balance	939,728	926,870	914,012	901,154	888,296	875,438	862,580	849,722	836,864	824,006	811,148	798,290	785,432
4	Amortization (Jurisdictional)	(12,858)	(12,858)	(12,858)	(12,858)	(12,858)	(12,858)	(12,858)	(12,858)	(12,858)	(12,858)	(12,858)	(12,858)	
5	Ending Balance	926,870	914,012	901,154	888,296	875,438	862,580	849,722	836,864	824,006	811,148	798,290	785,432	785,432
6														
7														
8	<b>Unprotected Excess ADIT- PP&amp;E</b>													
9	Administrative Beginning Balance	3,148												
10	Divisional Allocation	74.85%												
11	Jurisdictional Beginning Balance	2,356	15,214	28,072	40,930	53,788	66,646	79,504	92,362	105,220	118,078	130,936	143,794	156,652
12	Amortization (Jurisdictional)	12,858	12,858	12,858	12,858	12,858	12,858	12,858	12,858	12,858	12,858	12,858	12,858	
13	Ending Balance	15,214	28,072	40,930	53,788	66,646	79,504	92,362	105,220	118,078	130,936	143,794	156,652	156,652
14														
15	<b>Unprotected Excess ADIT- Non- PP&amp;E</b>													
16	Administrative Beginning Balance	(153,831)												
17	Divisional Allocation	74.85%												
18	Jurisdictional Beginning Balance	(115,143)	(115,143)	(115,143)	(115,143)	(115,143)	(115,143)	(115,143)	(115,143)	(115,143)	(115,143)	(115,143)	(115,143)	(115,143)
19	Amortization (Jurisdictional)													
20	Ending Balance	(115,143)	(115,143)	(115,143)	(115,143)	(115,143)	(115,143)	(115,143)	(115,143)	(115,143)	(115,143)	(115,143)	(115,143)	(115,143)
21														
22														
23	Sub-total Excess ADIT's	826,941	826,941	826,941	826,941	826,941	826,941	826,941	826,941	826,941	826,941	826,941	826,941	826,941
24														
25														
26														
27														
28		Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19				
29	<b>Protected Excess ADIT- PP&amp;E</b>													
30	Jurisdictional Beginning Balance	785,432	770,195	754,958	739,721	724,484	709,247	694,010	678,773	663,536				
31	Amortization (Jurisdictional)	(15,237)	(15,237)	(15,237)	(15,237)	(15,237)	(15,237)	(15,237)	(15,237)	(15,237)				
32	Ending Balance	770,195	754,958	739,721	724,484	709,247	694,010	678,773	663,536	648,299				
33														
34														
35	<b>Unprotected Excess ADIT- PP&amp;E</b>													
36	Jurisdictional Beginning Balance	156,652	171,889	187,126	202,363	217,600	232,837	248,074	263,311	278,548				
37	Amortization (Jurisdictional)	15,237	15,237	15,237	15,237	15,237	15,237	15,237	15,237	15,237				
38	Ending Balance	171,889	187,126	202,363	217,600	232,837	248,074	263,311	278,548	293,785				
39														
40	<b>Unprotected Excess ADIT- Non- PP&amp;E</b>													
41	Jurisdictional Beginning Balance	(115,143)	(115,143)	(115,143)	(115,143)	(115,143)	(115,143)	(115,143)	(115,143)	(115,143)				
42	Amortization (Jurisdictional)													
43	Ending Balance	(115,143)	(115,143)	(115,143)	(115,143)	(115,143)	(115,143)	(115,143)	(115,143)	(115,143)				
44														
45	Total Excess ADIT's	826,941	826,941	826,941	826,941	826,941	826,941	826,941	826,941	826,941				

**Attachment 2**  
**REVISED**

[illegible]

Aqua Ohio Inc  
Revenue Calc - Negative Surcharge - Water  
For Rider  
Case No. 18-1843-WW-UNC

Attachment 2

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Line			
1	Approved Revenue Requirement	65,329,479	Case 16-0907-WW-AIR
2			
3	Less Special Contracts	(2,281,614)	
4			
5	Miscellaneous Revenue	(1,154,852)	
6			
7	<b>Adjusted Base Revenue</b>	<b>61,893,013</b>	
8			
9			
10	Poet	332,220	
11	Whirlpool	420,540	
12	R. Shores	128,164	
13	Painsville	25,401	
14	Ash County	1,335,536	
15	Pinecrest	39,743	
16	Total	<b>2,281,604</b>	



**This foregoing document was electronically filed with the Public Utilities**

**Commission of Ohio Docketing Information System on**

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**in**

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

Summary: Amended Application electronically filed by Ms. Rebekah J. Glover on behalf of Aqua Ohio, Inc.