AQUA EXHIBIT 2

BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO

In the Matter of the Application of	)	
Aqua Ohio, Inc. to Increase Its Rates and	)	Case No. 22-1094-WW-AIR
Charges for Its Waterworks and Services.	)	

DIRECT TESTIMONY
OF
BRADLEY H. SHAW
ON BEHALF OF
AQUA OHIO, INC.

_X_ Management policies, practice, and organization

_X_ Operating income

_X_ Rate base

___ Allocations

_X_ Rate of return

___ Rates and tariffs

_X_ Other

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Direct Testimony of
Bradley H. Shaw

I. BACKGROUND AND PURPOSE

Q1. Would you please state your name and address for the record?

A. My name is Bradley H. Shaw. My business address is 6650 South Avenue, Boardman, OH 44512.

Q2. Mr. Shaw, by whom are you employed and in what capacity?

A. I currently serve as the State Controller with Aqua Ohio, Inc.

Q3. How long have you been employed by Aqua Ohio, Inc.?

A. I was hired by Aqua Ohio, Inc. as its State Controller in August of 2021.

Q4. What are your duties and responsibilities as the State Controller for Aqua Ohio, Inc.?

A. As Controller, I am primarily responsible for the day-to-day operations of the accounting department, which includes all financial reporting and budgeting, as well as various administrative duties. Because of my responsibilities with respect to the financial aspects of the Company, I am also involved in the preparation of rate increase applications.

Q5. Please outline your educational background and business experience.

A. I am a 1997 graduate of the University of Dayton with a Bachelor of Science degree in Accounting. I spent my first five years of employment in public accounting performing audits, reviews, and various tax returns for clients in multiple industries. I was then employed by the Goodyear Tire and Rubber Company for close to eight years, where I held various roles within the North America tire business segment. I have also spent ten years in the retail and service industries with roles of Controller and Vice-President, Treasurer. I was hired by Aqua Ohio, Inc. in August of 2021 as Controller.

Q6. Do you have experience in the regulatory ratemaking process?

A. Yes. In addition to my work in connection with this filing, I was involved in the Aqua Ohio, Inc. rate case, Case No. 21-0595-WW-AIR and Aqua Ohio Wastewater, Inc. Rate Case, Case No. 21-0596-ST-AIR.

Q7. Are you familiar with the application filed by Aqua Ohio, Inc. in Public Utilities Commission of Ohio Case No. 22-1094-WW-AIR?

A. Yes. I am responsible for the operating income, rate base, and rate of return sections of the Standard Filing Requirements (SFR). My direct testimony for this case is in support of the SFR schedules on which I am identified as the "Witness Responsible."

II. SECTION B SCHEDULES

Q8. Your name appears on certain schedules included in Section B – Rate Base. Please explain these schedules.

A. The first schedule to be completed in determining the rate base for this case was Schedule B-2.3, and it was completed as follows: Each property account for the total Aqua Ohio, Inc. Water Division and the total Service Center was listed and identified by the property NARUC number and description in Columns (A) and (B). The Total Division Beginning Balance Column (C) shows the combined original cost of the Plant in Service at the last Date Certain of the last rate case. The Beginning Balances used for Aqua Ohio, Inc. were taken from Case No. 21-0595-WW-AIR. Workpapers WPB-2.3 support the compilation of the beginning balance in Column (C), which represents the stipulated balance from Case No. 21-0595-WW-AIR. These workpapers continue populating Column (D) by identifying the Staff adjustments made in the previous case. Provided next are the actual additions and retirements that occurred during the projected period, April 1, 2021, to December 31, 2021. This establishes the Aqua Ohio, Inc. general ledger utility plant in service balance at December 31, 2021, in Column (E). The original cost of additions, Column (F), and retirements, Column (G), made between January 1, 2022, and June 30, 2022, for Aqua Ohio, Inc.'s PUCO regulated water divisions and the Service Center are listed by account. This information is supported by workpapers WPB-2.3b through WPB-2.3j. Column (H) on Schedule B-2.3 represents the general ledger utility plant in service balance at June 30, 2022. Column (I) supported by workpaper WPB-2.3o-y through WPB-2.3z-aa details the projected asset additions and retirements for the period July 1, 2022, through the Date Certain June 30, 2023. Schedule B-2.3 Column (J) provides the total Plant in Service at Date Certain June 30, 2023.

Q9. How do you define original cost?

A. "Original cost" as applied to utility plant means the cost of such property to the person or entity first devoting it to public service.

Q10. How is the original cost of the various items of property determined?

A. Records are maintained by Aqua Ohio, Inc. in compliance with the Uniform System of Accounts for Class A and B Water Utilities. The original cost of each item of property is recorded by project number in the activity module. After each item of property has been placed in service or retired, the appropriate original cost is transferred from construction work in progress to fixed capital.

Beginning with the fixed capital ledger account balances, each transfer to the fixed capital ledger is checked to assure that the proper original cost has been added or subtracted. Each authorization for expenditure or retirement is examined and analyzed for accuracy, and in most cases the appropriate ledger entries are also analyzed.

Q11. How do you determine that the various items of property are in service at the date certain?

A. Each work order provides a completion report on which is recorded the date completed and date in service. The date in service is used for that determination.

Q12. Describe how schedule B-2 is completed.

A. After completing Schedule B-2.3, the Total Division Ending Balance, Column (J) balance was carried forward as applicable to Schedule B-2.1, Column (C). As required by the SFR, these balances were then allocated and adjusted to determine the Adjusted Jurisdictional, Column (G), Plant in Service at Date Certain, June 30, 2023. The property records are maintained separately by Aqua Ohio, Inc. for each of its operating divisions and therefore the Total Division, Column (C) amounts shown on Pages 1 through 3 on Schedule B-2.1 are allocated 100% to the PUCO Regulated Divisions and are restated in Column (E) as the Allocated Total. The Service Center Plant in Service is used to serve all the operating divisions of Aqua Ohio, Inc. and therefore is allocated at 61.21% for the PUCO Regulated Divisions. The 61.21% allocation percentage is developed on Schedules B-7 and B-7.1 using the net plant of the PUCO Regulated Divisions divided by the sum of the net plant of all the operating divisions less the Service Center net plant. The Allocated Total, Column (E), as shown on Page 3 of Schedule B-2.1 is the amount applicable to the PUCO Regulated Divisions for the Service Center General Plant. Line 25, Column (E), Page 3 of Schedule B-2.1 shows the total PUCO Regulated Divisions and allocated Service Center Plant in Service at Date Certain June 30, 2023, in the amount of $519,888,356.

Q13. Are there any adjustments to plant in service?

A. Yes. As detailed on Schedule B-2.2, there are proposed adjustments to Plant in Service. Well field land is excluded in the amount of $146,442.96 located in Shepard Hills. The intake in Lake Erie that served the Green Road Plant in Ashtabula is being excluded in the amount of $285,464.92. Also excluded is the supply main from the intake to the Green Road Plant for $9,791.78. Lastly, land is excluded in the amount of $25,973.00 in Mohawk. All of these items were excluded from rate base in Case No. 21-0595-WW-AIR. The adjustments have been used again in this case as there has been no change in their status.

Additionally excluded is the capitalized tank painting and misclassified capitalized tank painting costs in the amount of $1,191,567.17 to be adjusted in 2022. Schedule B-2.1, Page 3, Line 25, Column (G), Adjusted Jurisdiction results in an adjusted total of $518,229,116.

This amount includes the Deferred Income Tax from Liberalized Depreciation, Deferred Credits – Tank Painting and other Regulatory Assets and Liabilities, all of which are identified on Schedule B-6. The Total Plant in Service at Date Certain, June 30, 2023, is $518,229,116. The next component of rate base to be considered was the Depreciation Reserve. The Total Division Ending Balance, Column (J) of Schedule B-2.3 was restated on Schedule B-3 as Total Division Plant Investment, Column (C). The account balances for the depreciation reserve were then set forth in Column (D) and allocated and adjusted using the same procedure as was used for the Plant in Service in Schedule B-2.1. The total PUCO Regulated Divisions and allocated Service Center Reserve for Accumulated Depreciation as of June 30, 2023 shown on Schedule B-3, Page 3 of 3, Line 22, under Adjusted

Jurisdiction, Column (H) is $144,152,420. The same amount is reflected on Schedule B-1, Page 1 of 1, Line 2 under Company Proposed Amount, Column (E) as $144,152,420.

Workpaper support for the depreciation reserve is located on WPB-3a-b page 1 of 2, Total Column, $135,107,119 for the PUCO Regulated Divisions. The Service Center is on WPB-3a-b page 2 of 2, Total Column, and this amount of $17,206,542 is allocated at 61.21% on Schedule B-3. Workpaper WPB-3c, Column (G), Line 23, ($730,529) is the adjustment to reserve for CIAC depreciation expense from October 2022 through June 2023. The final value that affects the depreciation reserve total is the reserve adjustments for the B-2.2 exclusions of ($1,486,824) found on B-3 Page 3 of 3, Column G, Line 22.

Q14. How was schedule B-6 completed?

A. Contributions in Aid of Construction are set forth on Schedule B-6 and then carried forward to Line 10 of Schedule B-1 as $26,637,969. Line 13 of Schedule B-1 sets forth an amount of $39,175,461 as Other Items. This amount includes the Deferred Income Tax from Liberalized Depreciation and Deferred Credits, all of which are identified on Schedule B-6.

Q15. Please summarize Schedule B-1.

A. At Date Certain, June 30, 2023, the Plant in Service less Depreciation Reserve, plus Construction Work in Progress plus Working Capital, less Contributions in Aid of Construction, Advances for Construction, Customer Advances-Related Facilities, and Other Items results in a Jurisdictional Rate Base of $307,287,488 for the PUCO Regulated Divisions.

III. SECTION C SCHEDULES

Q16. Moving through the SFR schedules you are sponsoring, please explain what is contained on Schedule C-1.

A. This schedule contains the jurisdictional proforma income statement of the PUCO Regulated Water Divisions for the twelve months ended June 30, 2023, the test year in this proceeding, and reflects three months of actual data and nine months of projected data, as adjusted for ratemaking purposes. As shown on the schedule, on an adjusted test year basis, the jurisdiction experienced operating income of $15,677,799 under its current rates, which produces a rate of return of 5.10%. The proposed rates would, on a proforma basis, produce net operating income of $22,653,067, which represents a rate of return on the jurisdiction's rate base of 7.37%.

Q17. What is the nature of the amounts shown in the Schedule C-2, Column (C), captioned "Adjustments"?

A. These amounts are adjustments to reflect conditions existing at the time of the filing of the Application, events that are anticipated which did not prevail during the entire test year, or events reasonably expected to occur within the twelve months immediately following the end of the test year in accordance with R.C. 4909.15(D). When applying the adjustments to the amounts in Column (B), the operating income is increased to $15,677,799, as shown on Schedule C-2, Column (D).

Q18. Could you describe your adjustment totaling $8,638,248 to Operating Revenues on Schedule C-2, Column (C), Line 5?

A. The revenue in Column B of Schedule C-2 reflects the actual revenue for three months ending September 30, 2022, and the budgeted revenue for the nine months ending June 30, 2023, at current rates. The consumption and revenue as stated on E-4 represent the actual consumption for the 12 months ending June 30, 2022. The adjustments show the transition from unadjusted test year revenue to pro forma revenue under current rates.

Q19. Would you please describe the adjustments under the heading "Operating Expenses" of Schedule C-2, Column C, Line 10?

A. The adjustments are as follows:

1. Salaries and wages for management are at the projected rate as of June 30, 2023. The wages for the bargaining units are adjusted to the rates effective at various times per the actual or projected union contracts. The number of employees has also been adjusted to reflect the current labor complement with an adjustment made for allocation of wages for employees that also work in jurisdictional areas not included in this case. The calculation and the adjustment of $780,388 are shown on Schedule C-3.4.
2. The uncollectible accounts expense must be adjusted to reflect the adjusted revenues on Schedule E-4. Schedule C-3.5, Line 5, shows an uncollectible expense percentage of 1.01% and results in a test-year uncollectible expense of $734,809, which, if subtracted from the amount in the test year of $390,613 requires an adjustment of $344,196. The uncollectible expense percentage of 1.01% is calculated by taking the net charge offs as a percent of revenue.
3. The rate case expense for this case is estimated to be $958,000 on Schedule C-8, Column B, Line 8. A three-year amortization period would result in estimated rate case expense of $319,333 for this case as shown on Schedule C-3.6. In addition, the amount remaining from Case No. 21-0595-WW-AIR is $594,275. Schedule C-8, Column B, Line 16, references the total expense to be amortized for the most recent prior case in the amount of $776,503, deducted from this amount is the amount that was written-off of $182,227, resulting in the $594,275

remaining amount to be amortized. This amount will be amortized over a five-year period which will result in an estimated rate case expense of $118,855 as shown on Schedule C-3.6. The estimated total annual rate case expense equals $438,188, which if subtracted from the amount in the test year of $97,044 requires an adjustment of $341,144. These expenses include fees and costs for outside consultants, legal services, customer notices, printing and binding of exhibits, and other miscellaneous costs.

4. Tank painting costs were not adjusted in this case due to the projected expenses being in-line with the test year and reflect anticipated costs in a normal year of operation. No adjustment is shown on schedule C-3.7.
5. The test year employee insurance expense was calculated using the current employee elections and projected (net) rates effective June 30, 2023. The revised hospitalization expense of $1,784,405 is compared to the test year expense of $851,898, resulting in an adjustment of $932,508 as shown on Schedule C-3.8.
6. The post-retirement benefit expense of ($49,176) is based on the latest actuarial forecast and to this amount is added the portion of amortization related to the regulatory asset allowed in Case No. 13-2124-WW-AIR of $21,799. These revised costs of ($27,377) are compared to the expense of ($6,336) included in the test year expense on C-2, resulting in an adjustment of ($21,041) reflected on Schedule C-3.9.
7. The pension costs of $260,255 are based on the latest actuarial forecast and to this amount is added the amortization of the regulatory assets allowed in Case No. 13-2124-WW-AIR of $372,543. These revised costs of $632,798 are

compared to the expense of $173,646 included in the test year expense on C-2, resulting in an adjustment of $459,152 reflected on Schedule C-3.10.

8. Billing expenses were not adjusted in this case due to the projected expenses being in-line with the test year and reflect anticipated costs in a normal year of operation. No adjustment is shown on schedule C-3.11.
9. Transportation expense was adjusted ($2,071) and workers compensation expense was adjusted for ($433) for a total of ($2,503) to allow for the operating contracts. The adjustment of ($2,503) is reflected on Schedule C-3.12.
10. The purchased water expense was not adjusted in this case due to the projected expenses being in-line with the test year and reflect anticipated costs in a normal year of operation. No adjustment is shown on schedule C-3.13.
11. The sludge expense of $626,967 was adjusted to reflect current contract rates for the hauling and disposal of the sludge. The sludge adjustment of $124,743 is reflected on C-3.14. Source of Supply maintenance cost of $329,372 was adjusted for current costs of cleaning intakes and wells. The adjustment of $232,195 is shown on C-3.14. These two expense items make the total adjustment for maintenance operations $356,938.
12. Chemical costs were not adjusted in this case due to the projected expenses being in-line with the test year and reflect anticipated costs in a normal year of operation. No adjustment is shown on schedule C-3.20.
13. The power costs were not adjusted in this case due to the projected expenses being in-line with the test year and reflect anticipated costs in a normal year of operation. No adjustment is shown on C-3.21.

The sum of the above paragraphs one through thirteen totals $3,190,781, which is the adjustment in Column C line 10 of Schedule C-2.

Q20. Would you explain your adjustments to depreciation expense on Schedule C-2, Column C, Line 12?

A. The depreciation expense in Column B of Schedule C-2 includes depreciation on assets placed in service as of June 30, 2023.

It has been the Commission's procedure to calculate the annual depreciation expense on the property in service at date certain; therefore, this calculation has been made on Schedule B-3.2, Page 4 of 4, Column F, as $13,286,828, resulting in increased depreciation expense of $116,727 as shown on Schedule C-3.15.

Q21. Would you explain your computations to arrive at the adjustment of $646,175 increasing Taxes Other Than Income on Schedule C-2, Column C, Line 14?

A. The "Taxes Other Than Income" adjustment is made up of property taxes, excise tax and payroll taxes as follows:

1. The test year property taxes before adjustment of $11,774,622 on Schedule C-2.1, Page 7 of 7, Column E, Line 15, were computed before the actual rates and valuation were known for the year 2023, and estimates were used. The assessed valuation at date certain is based on the plant in service less OWDA property plus inventory times the assessed valuation percentage from December 31, 2021. The assessed valuation times the average property tax rate of $88.55 per $1,000 equals $12,125,408 resulting in an adjustment for property tax of $350,786 as shown on Schedule C-3.16.
2. The test year excise tax needs to be adjusted for the pro forma adjustments to test year operating revenue. Test year operating revenue is reduced by the amount of

bad debt expense from Schedule C-3.5 which results in an excise tax expense adjustment of $157,466 as shown on Schedule C-3.17.

3. The adjustment to payroll taxes is $137,923 which is shown on Schedule C-3.18 adjusts payroll tax expense based on the pro forma labor expenses shown on Schedule C-3.4. Federal and state unemployment tax, and FICA and Medicare were all calculated at current taxable rates.

Q22. Would you explain your computation of the adjustment to Federal income tax on Schedule C-2, Column C, Line 15?

A. Federal income tax adjustment is shown on Schedule C-3.19. This adjustment is necessary to reflect the impact of the Company's proposed pro forma adjustments to revenues, expenses, depreciation, general taxes, and the impact of interest synchronization in the tax calculation as shown on Schedule C-4. The Company is proposing the use of the statutory current federal tax rate of 21%. Schedule C-3.19 reflects an adjustment for deferred taxes resulting from temporary timing differences.

Q23. Would you summarize your Schedule C-3 and how it relates to the test-year operating income?

A. Schedule C-3 shows the adjustments by income statement grouping. The net of the Total Revenue Adjustments and Total Expense Adjustments is $5,001,735 and can be found on Schedule C-2, Column C, Line 18. Applying the adjustments to the unadjusted column results in Column D, "Adjusted Revenue and Expenses." The adjusted test year operating income is $15,677,799 and the amounts in Column D are carried forward to Schedule C-1, Column B.

Q24. Has Aqua Ohio prepared jurisdictional federal income tax summaries?

A. Yes. Summaries are located in Schedules C-4 and C-4.1.

Q25. Does Aqua Ohio's tax rate reflect all recent tax reform at the federal level?

A. Yes, rates reflect federal tax reform. Aqua Ohio incorporated the most current income tax rate in calculating the revenue requirement in this proceeding.

Q26. Is amortization of investment tax credit a component of income tax expense?

A. No. Investment Tax Credit is fully amortized.

Q27. Please discuss the income tax support Aqua Ohio receives from Essential.

A. Essential's tax department oversees all aspects of income tax accounting, compliance, and reporting. This includes, tax provisioning, current and deferred tax accounting, tax return preparation and filing, consolidation, and payments or refund processing. The Essential tax department works directly with Aqua Ohio's finance and accounting teams to coordinate these activities and support the tax positions ultimately taken by the Company.

IV. SECTION D SCHEDULES

Q28. What capital structure do you recommend for computing the Company's weighted average cost of capital?

A. I recommend using the Company's actual capital structure as of September 30, 2022, which falls within the test year in this proceeding. That capital structure consists of 47.11% long-term debt, and 52.89% common equity, as shown in the Rate of Return Summary on Schedule D-1.

Q29. Does short-term debt also represent a component of a company's total capitalization?

A. While short-term debt is obviously also a source of capital, because short-term borrowings are typically rolled over into long-term obligations, some regulatory commissions do not regard short-term debt as a separate component of the capital structure of the utility under study. I understand that, historically, this has been the Commission's practice. Thus, I have followed the Commission's customary practice and excluded short-term debt for purposes of my analysis in this case. Furthermore, Aqua Ohio, Inc. does not have any short term debt as can be seen by referencing Schedule D-2.

Q30. Please briefly describe Schedule D-1.

A. Schedule D-1 summarizes the amounts and cost rates for each capital component. The cost rate for each capital component is multiplied by its percentage proportion in the capital structure, which results in a weighted cost. The weighted costs for each capital component are then summed to produce a weighted cost of capital. Schedule D-1 shows that Aqua Ohio, Inc.'s weighted cost of capital is 7.37% as of September 30, 2022. This weighted cost of capital reflects a cost of long-term debt of 3.86% and a cost of common equity of 10.50%, which is in the range supported by the testimony provided by Company witness Dylan D'Ascendis.

Q31. Please explain Schedule D-2.

A. Schedule D-2 shows Aqua Ohio, Inc. short-term debt obligations as of September 30, 2022, along with the applicable interest rate and the annualized interest requirement.

Q32. Please explain Schedules D-3 and D-4.

A. Schedules D-3 and D-4, respectively, show the embedded cost of debt and preferred stock of the Company, although I would note that Aqua Ohio, Inc. has no preferred stock. As calculated on Schedule D-3 the embedded cost of debt for Aqua Ohio, Inc. is 3.86%.

Q33. Please explain Schedule D-5.

A. Schedule D-5 lists comparative financial data for the previous 10 calendar years and the period ending September 30, 2022. Data on this schedule pertains to plant, construction work in progress, capital structure, condensed income statement and fixed interest charge coverage.

V. SECTION E SCHEDULES

Q34. Are you also the witness responsible for certain schedules in Section E?

A. Yes. I am responsible for Schedules E-1, E-2, E-2.1, and E-3.

Q35. Please explain Schedules E-1.

A. Schedules E-1 contains the copies of the proposed tariff sheets as filed with the "Notice of Intent to File" and if applied to the current consumption will generate the revenue requested on Schedule C-1. Mrs. Heppenstall's Cost of Service testimony calculates the proposed rates according to the Commission's methodology.

Q36. Please explain Schedule E-2 and Schedule E-2.1.

A. Schedules E-2 are copies of the tariff sheets that are currently in effect and Schedules E-2.1 are redlined copies of the tariff sheets

VI. SERVICE IMPROVEMENT PROJECT ("SIP")

Q37. Please discuss the Service Improvement Project.

A. Essential desires to significantly improve customer service, network reliability, safety, current capabilities, and add multiple channels for a better customer service experience across all of its entities. As such, Essential is progressing with an enterprise-wide project, including Aqua Ohio, to make these improvements a reality.

Q38. Are the Aqua Ohio systems currently fully integrated?

A. No. Notably, Aqua Ohio has been on our Lawson financial platform since 1999 and similarly our Banner customer service platform since approximately 2007. As such, upgrades of these two systems makes up the primary investment goal of the SIP project. The SIP project will create a new business software platform for Essential and Aqua Ohio and allow it to retire or eliminate dependency on old, unsupported software modules by a host of different software manufacturers.

Q39. Can you describe the "SAP" component of the Service Improvement Project?

A. Since Essential must invest in new software systems, it is implementing a proven, fully integrated system. SAP is at the top of the market. SAP is a robust system that is expected to become the backbone of the Essential companies. Roughly 80% of the largest utilities use this software. In terms of excellence, it has been the leader for the 13th consecutive time in Gartners quadrant. Over 800 utilities worldwide use SAP's customer management and billing modules. Peoples Natural Gas, an Essential-owned entity, has already implemented SAP and its experience has shown SAP has significantly improved its customer service numbers. Additionally, significant improvement to network reliability, backup, disaster recovery, and security will be accomplished through the SIP.

Q40. What specific benefits do Essential and Aqua Ohio, Inc. expect from SAP?

A. SAP has several characteristics that are inherently attractive to Essential and Aqua Ohio:

- Expandable to allow for growth of the enterprise.
- Comfortably supports a multi-company and multi-utility corporate framework.
- Easily integrates with other commercially sold software, as well as custom developed applications.
- Has a significant number of proven implementations at other utilities.
- Shows a commitment to supporting utility-type businesses.
- Exhibits a proven track record with improving customer service.

Q41. Was SAP in service for Aqua Ohio, Inc. as of January 1, 2022?

A. Yes.

Q42. Please address the costs of the SIP initiative.

A. Essential will bear the cost of this effort, with Aqua Ohio, Inc. assuming its share. Essential's cost for the SIP project is estimated to be $143,000,000, which is broken out between Phase I implementation (SAP/Financials) and Phase II (Customer Service). Aqua Ohio's share of this amount is approximately $17,000,000, which is allocated on the basis of customers or approximately 15% of the water and wastewater segment subsidiaries.

Q43. How much of Aqua Ohio, Inc.'s estimated share is reflected in these proceedings?

A. Approximately $6,100,000.

Q44. Does this conclude your direct testimony?

A. Yes, it does.

CERTIFICATE OF SERVICE

I hereby certify that a copy of the Direct Testimony of Bradley H. Shaw was served by electronic mail to the following persons on this 13th of January 2023:

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/s Nicole R. Woods
Nicole R. Woods
One of the Attorneys for Aqua Ohio, Inc.