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| PUC logo | COMMONWEALTH OF PENNSYLVANIAPENNSYLVANIA PUBLIC UTILITY COMMISSIONP.O. BOX 3265, HARRISBURG, PA 17105-3265 | **IN REPLY PLEASE REFER TO OUR FILE** |

September 11, 2018

Docket No. R-2018-3001506

Utility Code 212920

RANDALL L RHODES

SUGARCREEK WATER COMPANY

PO BOX 397

RENO PA 16343

RE: Sugarcreek Water Company Supplement No. 10 to Water – Pa. P.U.C. No. 3 at Docket No. R-2018-3001506

Dear Mr. Rhodes:

On July 26, 2018, Sugarcreek Water Company (Sugarcreek) filed the above-referenced document with the Public Utility Commission. For the Commission to complete its analysis of the filing, responses are required for the attached data requests. Please forward the requested information to the Commission within 10 working days of the date of this letter.

Please send all responses to the Secretary of the Commission at the following address:

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| Secretary, Pennsylvania Public Utility Commission400 North Street, 2nd FloorHarrisburg, Pennsylvania 17120 |

All documents requiring notary stamps must have original signatures. Some responses may be e-filed at <http://www.puc.pa.gov/efiling/default.aspx>. A list of allowable e-filing document types is available at <http://www.puc.pa.gov/efiling/DocTypes.aspx>.

**Please note that your answers must be verified per 52 Pa Code § 1.36.** Accordingly, you must provide the following statement with your responses:

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| *I,* [print name of appropriate company representative], *hereby state that the facts above set forth are true and correct to the best of my knowledge, information and belief, and that I expect to be able to prove the same at a hearing held in this matter.  I understand that the statements herein are made subject to the penalties of 18 Pa. C.S. § 4904 (relating to unsworn falsification to authorities).*Signature \_\_\_\_\_\_\_\_Title \_\_\_\_\_\_\_\_\_\_\_\_Date \_\_\_\_\_\_\_\_\_\_\_\_ |

Please contact the below staff person if any problems should arise that prevent a full response within ten working days or if any clarification of these data requests is needed. Please mark the materials “CONFIDENTIAL” in bold or highlighted manner if any of the requested information is deemed to be of a confidential nature.

In addition, to expedite completion of the application, please send a copy of the information to Paul Zander via e-mail at**pzander@pa.gov**or by fax at (717) 787-4750. Questions may be directed to Paul Zander in the Bureau of Technical Utility Services, Water/Wastewater Division at telephone number (717) 783-1372. Thank you in advance for your cooperation.

Sincerely,

Rosemary Chiavetta

Secretary

Enclosure

cc: Tanya McCloskey, Office of Consumer Advocate (w/enclosure)

John Evans, Office of Small Business Advocate (w/enclosure)

Richard Kanaskie, PUC Bureau of Investigation and Enforcement (w/enclosure)

Note: Please restate the data request prior to providing a response. In addition, provide the name and title of the person(s) providing the response and/or information for each data request.

1. Sugarcreek Water Company’s (Sugarcreek’s) response to Data Request R-7 identified certain expenses that appear to be capital expenditures. For example, 2016 Operating Labor included a $1,430 expense for “Meter Reading/Changes”, where the portion of the $1,430 expense for initial meter installation should be capitalized. Please either quantify the value of each of the following items or state the amount spent was less than $150:
	1. 2016 Operating Labor – Meter Changes; and
	2. 2016 Operating Supplies – Data Logger.
2. Sugarcreek’s response to Data Request R-13 indicated Sugarcreek’s total customer count for 2017 was 872. However, the filing’s “Attachment 3, cont.” indicated Sugarcreek’s total customer count for 2017 was 896, including 860 residential bills, 12 commercial bills and 24 public bills. Please explain why the 872 value was used in Data Request R-13 as opposed to the 896 value.