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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** |

March 23, 2015

**DAVID P ZAMBITO**

**COZEN O’CONNOR**

**305 N FRONT STREET**

**SUITE 400**

**HARRISBURG PA 17101**

**RE:** **Distribution System Improvement Charge**

 **Section 1307(e) Reconciliation Statement**

 **For the 12 months ended December 31, 2014**

**M-2015-2468718**

Dear Mr. Zambito:

 The Commission’s Bureau of Audits has reviewed Superior Water Company, Inc.’s Distribution System Improvement Charge (DSIC) Section 1307(e) Reconciliation Statement for the 12 months ended December 31, 2014.

 Based upon staff review, it appears that the DSIC Section 1307(e) Reconciliation Statement, filed on February 18, 2015, is mathematically accurate and, accordingly shall be deemed an adequate filing within the meaning of Section 1307(e) of the Public Utility Code, 66 Pa.C.S. §1307(e).

 Acceptance of the DSIC Section 1307(e) Reconciliation Statement is expressly subject to such further review and revision as may be found necessary as the result of a subsequent Commission audit, or some other proceeding. Acceptance shall not constitute approval of either the accuracy of the reported figures or the reasonableness of the underlying transactions.

This Secretarial Letter does not preclude a party from later filing a complaint on the substance or operation of the adjustment clause rate change filing. Any subsequent submissions to the Commission related to this docketed case should reference Docket No. M-2015-2468718.



Sincerely,

 Rosemary Chiavetta Secretary

Contact Person: Michelle Wu

 717-772-0311