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January 10, 2023

Via E-Filing

Rosemary Chiavetta, Secretary
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street – Second Floor North
Harrisburg, PA 17120

RE: State Tax Adjustment Surcharge – No Recomputed STAS or Tariff Supplement
Necessary; Docket No. M-2022-3037158; **Audubon Water Company**

Dear Secretary Chiavetta:

In accordance with the Commission's State Tax Adjustment Surcharge Procedures, 52 Pa. Code § 69.51, *et seq.*, and as set forth in the Secretarial Letters dated November 9, 2022 and December 15, 2022, this letter is submitted for filing on behalf of Audubon Water Company ("Audubon") to indicate that Audubon will not be implementing a STAS rate to reflect the tax impacts associated with Act 53 of 2022. Accordingly, no tariff supplement is included with this filing.

By way of further explanation, Audubon currently operates at a loss and, therefore, does not presently have Pennsylvania corporate state income tax liability. If necessary and upon request, Audubon can submit an excerpt of Audubon's state income tax report from its most recently filed state income tax return demonstrating that Audubon did not incur Pennsylvania corporate state income tax. Audubon does not project a Pennsylvania state income tax liability for 2023 at present rates. In the future, should Audubon incur Pennsylvania corporate state income tax, Audubon will make the appropriate STAS adjustment filings. A verification from Audubon is attached.

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Thank you for your assistance in this matter. If you should have any questions, please feel free to contact me at 717-236-1300.

Very truly yours,

/s/ Whitney E Snyder

Thomas J. Sniscak
Whitney E. Snyder
Phillip D. Demanchick Jr.


Counsel for Audubon Water Company

WES/das
Enclosure

cc: Erin Laudenslager, Bureau of Technical Utility Services
Richard Kanaskie, Director, Bureau of Investigation & Enforcement
Patrick Cicero, Consumer Advocate, Office of Consumer Advocate
NazAarah Sabree, Small Business Advocate, Office of Small Business Advocate

VERIFICATION

I, Joseph H. Russell, Manager, on behalf of Audubon Water Company, 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).



Joseph H. Russell, Manager
Audubon Water Company