

**Nantmeal Warwick Sewer Company, Inc.**

26 E. Main Street  
P.O. Box 20  
Elverson, PA 19520  
610-286-5115 fax 610-286-8954

February 23, 2024

Secretary of the Commission  
Commonwealth of Pennsylvania  
Public Utility Commission  
P.O. Box 3265  
Harrisburg, PA 17105-3265

via: electronic filing

Re: Responses to TUS Data Request Set 1  
Docket No. R-2023-3043497  
Utility Code 230086

Dear Secretary Chiavetta:

In response to Secretarial Letter dated 02/14/2024, attached are our answers to TUS Data Request Set 1 with accompanying Exhibits A, B, C, and E.

A hard copy of Exhibit D, the Public Utility Security Planning and Readiness Self-Certification Form, has been filed via mail. In addition, Confidential Exhibits 1 through 6 are being sent using the secure methods described in the Letter.

Respectfully submitted,



Merle W. Stoltzfus, President  
Nantmeal Warwick Sewer Company, Inc.

Cc: Paul Zander, Water/Wastewater Section, Bureau of Technical Utility Services, [pzander@pa.gov](mailto:pzander@pa.gov)

Responses to TUS Data Request Set 1  
Nantmeal Warwick Sewer Company, Inc. Tariff Supplement No. 2 to Tariff Wastewater – Pa.  
P.U.C. No. 1 at Docket No. R-2023-3043497

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.

- **Unless otherwise noted, responses in bold provided by Daniel Iya, Operations Associate.**
- **In some responses, Nantmeal Warwick Sewer Company, Inc. is abbreviated to NWSC.**

R-1. Please provide a signed certificate of service in the form required by 52 Pa. Code § 1.58(a) evidencing that a copy of Nantmeal’s Tariff Supplement No. 2 to Tariff Wastewater – Pa. P.U.C. No. 1 and supporting data filed with the Commission (collectively, the Tariff Supplement Filing) was served on the following entities at the following addresses by First Class Mail, postage prepaid, and by email:

- a. Office of Small Business Advocate, 555 Walnut Street, Forum Place, 1st Floor, Harrisburg, Pennsylvania 17101, ra-sba@pa.gov
- b. Office of Consumer Advocate, 555 Walnut Street, Forum Place, 5th Floor, Harrisburg, Pennsylvania 17101, ra-oca@paoca.org
- c. Bureau of Investigation and Enforcement, Pennsylvania Public Utility Commission, 400 North Street, Harrisburg, Pennsylvania 17120, akaster@pa.gov

- **At the time of filing we were of the understanding that filing electronically sufficed to notify all relevant parties. It is evident that the Office of Small Business Advocate received the filing at that time because they subsequently filed and later withdrew a rate complaint. Please see email correspondence as Exhibit A.**
- **During the course of that process, the Office of Consumer Advocate was copied and they determined not to file a complaint. Please see email correspondence as Exhibit B.**

R-2. Please provide evidence that Nantmeal is up to date with its assessments due to the Commission.

- **Please see attached proof of assessments due as Exhibit C.**

R-3. Please confirm that Nantmeal is current with the Commission’s security self-certification filing requirements.

- **Please see attached Security Self-Certification Form and proof of mailing as Exhibit D.**

R-4. Please provide copies of Nantmeal’s federal and state tax returns for the last three years.

- **Please see attached 2020, 2021, and 2022 tax returns as Confidential Exhibit 1.**

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- R-5. The Tariff Supplement Filing's Schedule E, Plant in Service – Changes Since the Last Rate Case contains utility plant in service (UPIS) installed/retired between March 2002 and June 2005, and appears to be substantially identical to the Schedule E filed in Nantmeal's prior rate case at Docket No. R-2012-2312632. Please provide a revised Schedule E that includes any changes to UPIS between now and the filing of the prior rate case or confirm that there have been no changes to UPIS.
- **We confirm that there have been no changes to Utility Plant in Service (UPIS).**
  - **This answer is provided by Merle W. Stoltzfus, President.**
- R-6. Please provide justifications and supporting data for the service lives that Nantmeal used to calculate the accrued and annual depreciation for the assets claimed in the Tariff Supplement Filing.
- **Please see attached IRS Table 1 from former accountants Beard Miller Co. as Exhibit E.**
- R-7. The Tariff Supplement Filing's Schedule B, Balance Sheet quantified contributions in aid of construction (CIAC) of \$2,363,900 as of June 30, 2023 (the Test Year). Also, Nantmeal's 2022 annual report, Page 16 identified the same CIAC balance. Please provide responses for each of the following:
- a. For each Nantmeal UPIS asset, provide the asset's account number, installation or acquisition date, asset description, original cost, service life, Test Year annual depreciation, and Test Year accumulated depreciation.
- **Please see attached NWSC Utility Plant in Service Information as Confidential Exhibit 2.**
- b. Provide a schedule, by year, showing the breakdown of CIAC into the related accounts of the Tariff Supplement Filing's Schedule E to identify the property to which the CIAC was applied.
- **For asset information, please see attached NWSC End of Year Summary Reports, 2001 through 2023 as Confidential Exhibits 3A through 3W. Please see the 2004 End of Year Summary Report as Confidential Exhibit 3D for a CIAC breakdown and project information.**
- c. Quantify the accumulated amortization, by year, for the CIAC allotted to each account.
- **CIAC was provided in full by Stoltzfus Enterprises, Ltd. It is not a loan, and there is no expectation that it will be repaid. CIAC was applied to a single account on November 30, 2004 and is listed as equity on our books.**

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P.U.C. No. 1 at Docket No. R-2023-3043497

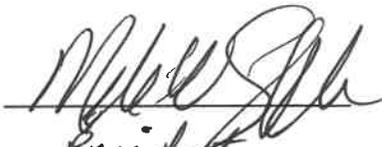
R-8. The Tariff Supplement Filing's Schedule F, Capital Structure identified \$1,447,406 in short-term and long-term debt, including Notes Payable Shareholders short-term debt with a principal amount of \$675,000 and no cost rate or interest expense, and Mid Penn Loan long-term debt with a principal amount of \$772,406, cost rate of 7.5%, and a resulting annual interest expense of \$57,930. However, the Tariff Supplement Filing's Schedule B, Balance Sheet identified Test Year per books total current liabilities and debt of \$1,267,630, or a difference of approximately \$179,776 from Schedule F, Capital Structure. Please provide a copy of each agreement that provides Nantmeal with debt funding, including the agreements for Notes Payable Shareholders short-term debt and Mid Penn Loan long-term debt.

- **The total capital in the Filing's Schedule F, Capital Structure is \$882,048. When this is compared with the total assets amount of \$702,271 in the Filing's Schedule B, Balance Sheet the difference is approximately \$179,776. NWSC also has a Loan Receivable note with Stoltzfus Enterprises in the amount of \$202,389.76.**
- **Please see copies of the Notes Payable agreements as Confidential Exhibit 4, a copy of the Mid Penn Bank Loan agreement as Confidential Exhibit 5, and a copy of the Loan Receivable agreement as Confidential Exhibit 6.**

Responses to TUS Data Request Set 1  
Nantmeal Warwick Sewer Company, Inc. Tariff Supplement No. 2 to Tariff Wastewater – Pa.  
P.U.C. No. 1 at Docket No. R-2023-3043497

**Verification per 52 Pa. Code § 1.36**

I, Merle W. Stoltzfus, 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: President  
Date: 2-23-24

# Nantmeal Warwick Sewer Company, Inc.

26 E. Main Street  
P.O. Box 20  
Elverson, PA 19520  
610-286-5115 fax 610-286-8954

February 23, 2024

## **NWSC Responses to TUC Data Request Set 1: Exhibit List**

<b>Exhibit A</b>	OSBA Email Correspondence
<b>Exhibit B</b>	OCA Email Correspondence
<b>Exhibit C</b>	PUC General Assessment Report & Payment
<b>Exhibit D</b>	PUSPR Self-Certification Form & Proof of Mailing
<b>Exhibit E</b>	IRS Table 1
<b>Confidential Exhibit 1</b>	Tax Returns for 2020, 2021, and 2022
<b>Confidential Exhibit 2</b>	NWSC Utility Plant in Service Information
<b>Confidential Exhibits 3A-3W</b>	NWSC End of Year Summary Reports – 2001 through 2023
<b>Confidential Exhibit 4</b>	NWSC Notes Payable Agreements
<b>Confidential Exhibit 5</b>	Mid Penn Bank Loan Agreement & Payment
<b>Confidential Exhibit 6</b>	NWSC Note Receivable Agreement

## EXHIBIT A

**From:** Merle Stoltzfus [merle@stoltzfus.com](mailto:merle@stoltzfus.com)   
**Subject:** FW: R-2023-3043497 Nantmeal Warwick Sewer Company Base Rate Case  
**Date:** December 18, 2023 at 10:46 AM  
**To:** Daniel Iya [daniel@stoltzfus.com](mailto:daniel@stoltzfus.com)

MS

FYI

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**From:** Gray, Steven <[sgray@pa.gov](mailto:sgray@pa.gov)>  
**Sent:** Monday, December 18, 2023 9:43 AM  
**To:** Collins, Charece <[charcollin@pa.gov](mailto:charcollin@pa.gov)>; Merle Stoltzfus <[merle@stoltzfus.com](mailto:merle@stoltzfus.com)>  
**Subject:** Re: R-2023-3043497 Nantmeal Warwick Sewer Company Base Rate Case

Your Honor -- Good Monday morning.

My Office will file a withdrawal of its Complaint before Thursday.

Thank you.

---Steve Gray  
OSBA

---

**From:** Collins, Charece <[charcollin@pa.gov](mailto:charcollin@pa.gov)>  
**Sent:** Monday, December 18, 2023 8:25 AM  
**To:** Gray, Steven <[sgray@pa.gov](mailto:sgray@pa.gov)>; Merle Stoltzfus <[merle@stoltzfus.com](mailto:merle@stoltzfus.com)>  
**Subject:** RE: R-2023-3043497 Nantmeal Warwick Sewer Company Base Rate Case

Good morning,

Mr. Gray, OSBA should please eFile the withdrawal of its complaint with the Secretary's Bureau, and please also email a copy to me. I will then issue an Order transferring the case back to TUS for review.

If the complaint withdrawal is eFiled prior to Thursday, our prehearing conference will not be necessary.

Thank you, and happy holidays to you both,  
Judge Collins

**Charece Z. Collins** | Administrative Law Judge

Office of Administrative Law Judge  
PA Public Utility Commission

400 North Street  
Harrisburg, PA 17120  
[charcollin@pa.gov](mailto:charcollin@pa.gov)





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**From:** Gray, Steven <[sgray@pa.gov](mailto:sgray@pa.gov)>  
**Sent:** Wednesday, December 13, 2023 11:28 AM  
**To:** Merle Stoltzfus <[merle@stoltzfus.com](mailto:merle@stoltzfus.com)>; Collins, Charece <[charcollin@pa.gov](mailto:charcollin@pa.gov)>; Lehman, Cynthia <[cylehman@pa.gov](mailto:cylehman@pa.gov)>  
**Subject:** RE: [External] RE: R-2023-3043497 Nantmeal Warwick Sewer Company Base Rate Case

Your Honor – with that emailed Letter received, the OSBA is prepared to withdraw its Complaint.

How would you like to proceed?

---Steve Gray  
OSBA

---

**From:** Merle Stoltzfus <[merle@stoltzfus.com](mailto:merle@stoltzfus.com)>  
**Sent:** Wednesday, December 13, 2023 11:06 AM  
**To:** Gray, Steven <[sgray@pa.gov](mailto:sgray@pa.gov)>; Collins, Charece <[charcollin@pa.gov](mailto:charcollin@pa.gov)>; Lehman, Cynthia <[cylehman@pa.gov](mailto:cylehman@pa.gov)>  
**Subject:** RE: [External] RE: R-2023-3043497 Nantmeal Warwick Sewer Company Base Rate Case

Attorney Gray:

Attached as requested. To what address do you want the original mailed?

Merle

---

**From:** Gray, Steven <[sgray@pa.gov](mailto:sgray@pa.gov)>  
**Sent:** Tuesday, December 12, 2023 4:24 PM  
**To:** Merle Stoltzfus <[merle@stoltzfus.com](mailto:merle@stoltzfus.com)>; Collins, Charece <[charcollin@pa.gov](mailto:charcollin@pa.gov)>; Lehman, Cynthia <[cylehman@pa.gov](mailto:cylehman@pa.gov)>  
**Subject:** RE: [External] RE: R-2023-3043497 Nantmeal Warwick Sewer Company Base Rate Case

Mr. Stoltzfus – that is acceptable.

Just make certain that the letter indicates the position of the person working at the Golf Course.

Thanks!

---Steve Gray  
OSBA

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**From:** Merle Stoltzfus <[merle@stoltzfus.com](mailto:merle@stoltzfus.com)>  
**Sent:** Tuesday, December 12, 2023 2:36 PM  
**To:** Gray, Steven <[sgray@pa.gov](mailto:sgray@pa.gov)>; Collins, Charece <[charcollin@pa.gov](mailto:charcollin@pa.gov)>; Lehman, Cynthia <[cylehman@pa.gov](mailto:cylehman@pa.gov)>  
**Subject:** [External] RE: R-2023-3043497 Nantmeal Warwick Sewer Company Base Rate Case

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Attny. Gray:

We have an appointment tomorrow morning at 11:00 AM to receive a notarized signature of the owner of French Creek Golf Club stating their agreement with the rate change for Nantmeal Warwick Sewer Company. We intend to have a pdf copy of this letter emailed to Attorney Gray followed by mailing the original letter to the OSBA. We have included the exact wording expressed below (that the as-filed wastewater rate increase is acceptable) in the letter. We want to be certain this will be acceptable to OSBA as time is short.

This was the soonest availability for us to meet Thaddeus Fortin in person to obtain this verification.

Thank you for patiently waiting while we adhered to your request.  
Merle Stoltzfus

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**From:** Gray, Steven <[sgray@pa.gov](mailto:sgray@pa.gov)>  
**Sent:** Thursday, December 7, 2023 4:21 PM  
**To:** Collins, Charece <[charcollin@pa.gov](mailto:charcollin@pa.gov)>; Merle Stoltzfus <[merle@stoltzfus.com](mailto:merle@stoltzfus.com)>; Lehman, Cynthia <[cylehman@pa.gov](mailto:cylehman@pa.gov)>  
**Subject:** RE: R-2023-3043497 Nantmeal Warwick Sewer Company Base Rate Case

Your Honor – understood.

The parties will keep you updated.

---Steve Gray  
OSBA

---

**From:** Collins, Charece <[charcollin@pa.gov](mailto:charcollin@pa.gov)>  
**Sent:** Thursday, December 7, 2023 4:00 PM  
**To:** Gray, Steven <[sgray@pa.gov](mailto:sgray@pa.gov)>; Merle Stoltzfus <[merle@stoltzfus.com](mailto:merle@stoltzfus.com)>; Lehman, Cynthia <[cylehman@pa.gov](mailto:cylehman@pa.gov)>  
**Subject:** RE: R-2023-3043497 Nantmeal Warwick Sewer Company Base Rate Case

Good afternoon, Mr. Gray,

Thank you for the update. This is fine with me, but because we are on a statutory deadline, I do not want to hold things up on my end. I will need to keep things moving until the complaint is officially withdrawn. It is expected that our prehearing conferences are held within two weeks (approx.) of the Commission's suspension order.

I am going to schedule the prehearing conference for December 21 at 10:00 a.m. – that's the latest that I can do prior to the holiday. If the notarized letter is provided and OSBA has withdrawn its complaint before then, we can cancel that conference, but otherwise, I expect to hold it and set a procedural schedule. We can't fall behind in the event that the case does not resolve and we head into litigation.

Please continue to keep me posted. In the meantime, our prehearing conference notice and order will go out shortly.

Judge Collins

**Charece Z. Collins** | Administrative Law Judge

Office of Administrative Law Judge  
PA Public Utility Commission

400 North Street  
Harrisburg, PA 17120  
[charcollin@pa.gov](mailto:charcollin@pa.gov)



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**From:** Gray, Steven <[sgray@pa.gov](mailto:sgray@pa.gov)>  
**Sent:** Thursday, December 7, 2023 3:19 PM  
**To:** Collins, Charece <[charcollin@pa.gov](mailto:charcollin@pa.gov)>; Merle Stoltzfus <[merle@stoltzfus.com](mailto:merle@stoltzfus.com)>; Lehman, Cynthia <[cylehman@pa.gov](mailto:cylehman@pa.gov)>; Gannon, Erin L. <[EGannon@paoca.org](mailto:EGannon@paoca.org)>  
**Subject:** R-2023-3043497 Nantmeal Warwick Sewer Company Base Rate Case

Your Honor, Mediation Coordinator Lehman, Attorney Gannon, and Mr. Stoltzfus:

Here is the latest update for the Nantmeal Warwick rate case.

As you might have seen from her email, Attorney Gannon has confirmed that the Office of Consumer Advocate will not be filing a Complaint in this proceeding.

Mr. Stoltzfus emailed me a signed letter by an official for the *one* Small Business in Nantmeal's service territory (a golf course with 3 meters)

Wastewater service territory (a golf course with 6 meters).

After discussing this case internally, if the official for that golf course can send the OSBA a notarized statement that the as-filed wastewater rate increase is acceptable, then the OSBA will formally withdraw its Complaint.

Please let me know if this proposal is acceptable.

---Steve Gray  
OSBA

---

**From:** Collins, Charece <[charcollin@pa.gov](mailto:charcollin@pa.gov)>  
**Sent:** Thursday, December 7, 2023 3:08 PM  
**To:** Merle Stoltzfus <[merle@stoltzfus.com](mailto:merle@stoltzfus.com)>  
**Cc:** Gray, Steven <[sgray@pa.gov](mailto:sgray@pa.gov)>  
**Subject:** RE: Conversation re: OSBA complaint [R-2023-3043497 Nantmeal Warwick Sewer Company Base Rate Case]

Thank you, Mr. Stoltzfus. Yes, you will need an attorney to proceed with the litigation of this matter. Thank you for confirming your availability.

Mr. Gray, I would like to schedule the prehearing conference for December 18 at 10:00 a.m. Please advise asap if this works for your schedule.

A reminder that prehearing conference memos will be due 3 days prior to the conference. My order will spell out the details.

Thank you,  
Judge Collins

**Charece Z. Collins** | Administrative Law Judge

Office of Administrative Law Judge  
PA Public Utility Commission

400 North Street  
Harrisburg, PA 17120  
[charcollin@pa.gov](mailto:charcollin@pa.gov)



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**From:** Merle Stoltzfus <[merle@stoltzfus.com](mailto:merle@stoltzfus.com)>  
**Sent:** Thursday, December 7, 2023 11:07 AM  
**To:** Collins, Charece <[charcollin@pa.gov](mailto:charcollin@pa.gov)>  
**Cc:** Gray, Steven <[sgray@pa.gov](mailto:sgray@pa.gov)>  
**Subject:** [External] RE: Conversation re: OSBA complaint [R-2023-3043497 Nantmeal Warwick Sewer Company Base Rate Case]

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Your honor:

My sincere apologies for improper communication. I am not an attorney and for the sake of the public we serve, am doing all I can to avoid the expense to hire the same. I have continually invited discussion from OSBA with no reply except brief emails and threats about bringing OCA into this process.

Please consider **my schedule open to any of the dates you have proposed this month for a pre-hearing conference**. If I need an attorney, I will find one who can attend with me.

As in the past week, I await someone from OSBA who has a mind to settle their complaint.  
Merle Stoltzfus

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**From:** Collins, Charece <[charcollin@pa.gov](mailto:charcollin@pa.gov)>  
**Sent:** Thursday, December 7, 2023 10:37 AM  
**To:** Merle Stoltzfus <[merle@stoltzfus.com](mailto:merle@stoltzfus.com)>  
**Cc:** Gray, Steven <[sgray@pa.gov](mailto:sgray@pa.gov)>  
**Subject:** RE: Conversation re: OSBA complaint [R-2023-3043497 Nantmeal Warwick Sewer Company Base Rate Case]

Mr. Stoltzfus,

Please do not send me ex parte communications. All parties should be copied on any correspondence to me. As of now, OSBA is the only official party to this case, so I am copying Mr. Gray on this email.

Also, I do not know if you are an attorney. I am cautiously advising that corporations must be represented by an attorney in litigation. You do not need attorney representation to discuss the settlement of a case, but if the case will be litigated, Nantmeal must be represented by counsel to proceed, consistent with the Commission's regulations (52 Pa. Code §§ 1.21 & 1.22).

Judge Collins

**Charece Z. Collins** | Administrative Law Judge

Office of Administrative Law Judge  
PA Public Utility Commission

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[charcollin@pa.gov](mailto:charcollin@pa.gov)



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**From:** Merle Stoltzfus <[merle@stoltzfus.com](mailto:merle@stoltzfus.com)>  
**Sent:** Wednesday, December 6, 2023 2:39 PM  
**To:** Collins, Charece <[charcollin@pa.gov](mailto:charcollin@pa.gov)>  
**Subject:** FW: [External] Conversation re: OSBA complaint

Judge:

For your information. I have provided both verbal and written communication from 100% of my small business customers of their support for this application.

If OSBA does not withdraw their complaint today, they should be defunded.

Merle Stoltzfus  
Nantmeal Warwick Sewer

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**From:** Merle Stoltzfus  
**Sent:** Wednesday, December 6, 2023 2:17 PM  
**To:** Gray, Steven <[sgray@pa.gov](mailto:sgray@pa.gov)>  
**Cc:** Lehman, Cynthia <[cylehman@pa.gov](mailto:cylehman@pa.gov)>  
**Subject:** RE: [External] Conversation re: OSBA complaint

Steve:

Attached please find a letter from our only small business customer agreeing to this rate adjustment.

How can you continue the OSBA complaint? Please withdraw it immediately.

Merle Stoltzfus

---

**From:** Gray, Steven <[sgray@pa.gov](mailto:sgray@pa.gov)>  
**Sent:** Tuesday, December 5, 2023 2:01 PM  
**To:** Merle Stoltzfus <[merle@stoltzfus.com](mailto:merle@stoltzfus.com)>  
**Subject:** RE: [External] Conversation re: OSBA complaint

Mr. Stoltzfus –

Has the Golf Course agreed to a 75% increase in their wastewater rates from Nantmeal?

---Steve Gray  
OSBA

---

**From:** Merle Stoltzfus <[merle@stoltzfus.com](mailto:merle@stoltzfus.com)>  
**Sent:** Monday, December 4, 2023 5:36 PM  
**To:** Gray, Steven <[sgray@pa.gov](mailto:sgray@pa.gov)>  
**Subject:** RE: [External] Conversation re: OSBA complaint

Steven:

We're concerned we have not heard from you today. Thursday is a VERY significant decision for Nantmeal Warwick Sewer Company and our customer base. Creating a misguided legal process for us is counter to your very mission.

I realize you have only received our answer to your complaint last Friday. This also was not our fault but the damage falls to us.

Please accept this email as another request for a conversation or, simply drop your erroneous complaint.

Sincerely,

Merle Stoltzfus  
Nantmeal Warwick Sewer Company

---

**From:** Gray, Steven <[sgray@pa.gov](mailto:sgray@pa.gov)>  
**Sent:** Friday, December 1, 2023 3:09 PM  
**To:** Merle Stoltzfus <[merle@stoltzfus.com](mailto:merle@stoltzfus.com)>  
**Cc:** Daniel Iya <[daniel@stoltzfus.com](mailto:daniel@stoltzfus.com)>  
**Subject:** Re: [External] Conversation re: OSBA complaint

Merle -- thank you for sending your Answers.

Let me review them & talk internally.

Can we have a conference call next week?

---Steve  
OSBA

---

**From:** Merle Stoltzfus <[merle@stoltzfus.com](mailto:merle@stoltzfus.com)>  
**Sent:** Friday, December 1, 2023 3:05 PM  
**To:** Gray, Steven <[sgray@pa.gov](mailto:sgray@pa.gov)>  
**Cc:** Daniel Iya <[daniel@stoltzfus.com](mailto:daniel@stoltzfus.com)>  
**Subject:** [External] Conversation re: OSBA complaint

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Steve:

Any chance we can have a conversation this afternoon. I regret not making certain you had our answers. We really thought the PUC relayed these things.

Merle Stoltzfus  
610-656-6923

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**From:** Gray, Steven <[sgray@pa.gov](mailto:sgray@pa.gov)>

**Sent:** Friday, December 1, 2023 10:53 AM

**To:** Merle Stoltzfus <[merle@stoltzfus.com](mailto:merle@stoltzfus.com)>; Collins, Charece <[charcollin@pa.gov](mailto:charcollin@pa.gov)>; Kanaskie, Richard <[RKANASKIE@pa.gov](mailto:RKANASKIE@pa.gov)>; [PCicero@paoca.org](mailto:PCicero@paoca.org)

**Cc:** Daniel Iya <[daniel@stoltzfus.com](mailto:daniel@stoltzfus.com)>

**Subject:** Re: [External] RE: Seeking Prehearing Conference Date: R-2023-3043497 Nantmeal Warwick Sewer Company Base Rate Case

Your Honor --

The OSBA has not received any "answers" to our Complaint.

It would help if Nantmeal Water would email a copy of those answers to me.

---Steve Gray  
OSBA  
[sgray@pa.gov](mailto:sgray@pa.gov)

---

**From:** Merle Stoltzfus <[merle@stoltzfus.com](mailto:merle@stoltzfus.com)>

**Sent:** Thursday, November 30, 2023 5:30 PM

**To:** Gray, Steven <[sgray@pa.gov](mailto:sgray@pa.gov)>; Collins, Charece <[charcollin@pa.gov](mailto:charcollin@pa.gov)>; Kanaskie, Richard <[RKANASKIE@pa.gov](mailto:RKANASKIE@pa.gov)>; [PCicero@paoca.org](mailto:PCicero@paoca.org) <[PCicero@paoca.org](mailto:PCicero@paoca.org)>

**Cc:** Daniel Iya <[daniel@stoltzfus.com](mailto:daniel@stoltzfus.com)>

**Subject:** [External] RE: Seeking Prehearing Conference Date: R-2023-3043497 Nantmeal Warwick Sewer Company Base Rate Case

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Your Honor:

Upon receiving your email, I contacted the Commissions Mediation Unit to understand why this case continues to move forward.

On October 26<sup>th</sup> we received a letter from Secretary Chiavetta requesting an answer to the formal OSBA complaint. On October 31<sup>st</sup> we filed an answer to such complaint, a filing which was confirmed on November 1<sup>st</sup>. We were not aware OSBA did not get a copy of our answers.

We are attempting to contact OSBA to give them this answer. Their complaint is misguided in that the only small business customer we have (3 meters) receives the entirety of our

treated water for irrigation. The financial health of our utility is of great concern to them. Their cost for treatment is a fraction of the benefit they receive from Nantmeal Warwick Sewer Company.

For this reason, we believe OSBA should and will withdraw their complaint unless there's something we don't understand.

Obviously, we will agree to and appear for mediation. We're hoping this is not necessary.

We await a call from the attorney at OSBA.

Sincerely,

Merle Stoltzfus  
610-656-6923

---

**From:** Gray, Steven <[sgray@pa.gov](mailto:sgray@pa.gov)>  
**Sent:** Thursday, November 30, 2023 2:53 PM  
**To:** Collins, Charece <[charcollin@pa.gov](mailto:charcollin@pa.gov)>; Merle Stoltzfus <[merle@stoltzfus.com](mailto:merle@stoltzfus.com)>; Kanaskie, Richard <[RKANASKIE@pa.gov](mailto:RKANASKIE@pa.gov)>; [PCicero@paoca.org](mailto:PCicero@paoca.org)  
**Subject:** RE: Seeking Prehearing Conference Date: R-2023-3043497 Nantmeal Warwick Sewer Company Base Rate Case

Your Honor – thank you.

The parties are discussing dates & mediation.

---Steve Gray  
OSBA

---

**From:** Collins, Charece <[charcollin@pa.gov](mailto:charcollin@pa.gov)>  
**Sent:** Wednesday, November 29, 2023 2:05 PM  
**To:** [Merle@Stoltzfus.com](mailto:Merle@Stoltzfus.com); Gray, Steven <[sgray@pa.gov](mailto:sgray@pa.gov)>; Kanaskie, Richard <[RKANASKIE@pa.gov](mailto:RKANASKIE@pa.gov)>; [PCicero@paoca.org](mailto:PCicero@paoca.org)  
**Subject:** Seeking Prehearing Conference Date: R-2023-3043497 Nantmeal Warwick Sewer Company Base Rate Case

Good afternoon,

The Commission plans to suspend the above rate filing at the December 7, 2023, public meeting. If the Commission proceeds as planned, I would like to schedule a prehearing conference during the week of December 18. Prehearing memos will be due three days before the prehearing conference. I am also available on December 14 and 15 if this works better for the parties. I am currently not available on the morning on December 19 or any time on December 22.

I prefer the prehearing conference to start at 10:00 a.m. or 1:30 p.m. Please discuss among yourselves and send me a few dates/times on which all parties are available by **Monday, December 4.**

To date, only the OSBA has filed a complaint in this matter.

To date, only the CUBA has filed a complaint in this matter.

To aid with preparing a proposed litigation schedule, the reply brief due date in this case is April 8, 2024. If the Commission's suspension period ends on August 1, 2024, the last reasonable public meeting date is July 11, 2024 (this is also the only public meeting date set for July).

Please also think about whether the parties would like to engage in mediation prior to proceeding with a litigation schedule, and if so, please be prepared to extend the end of the suspension period by 60 days. The Commission's Mediation Unit is available to assist the parties.

My prehearing conference order (and the prehearing conference notice) will not go out until after the Commission's order is issued on or after December 7, 2023.

Thank you,  
Judge Collins

**Charece Z. Collins** | Administrative Law Judge

Office of Administrative Law Judge  
PA Public Utility Commission

400 North Street  
Harrisburg, PA 17120  
[charcollin@pa.gov](mailto:charcollin@pa.gov)



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## EXHIBIT B

**From:** Merle Stoltzfus [merle@stoltzfus.com](mailto:merle@stoltzfus.com)   
**Subject:** FW: Seeking Prehearing Conference Date: R-2023-3043497 Nantmeal Warwick Sewer Company Base Rate Case  
**Date:** December 7, 2023 at 2:58 PM  
**To:** Daniel Iya [daniel@stoltzfus.com](mailto:daniel@stoltzfus.com)

MS

FYI

---

**From:** Gannon, Erin L. <[EGannon@paoca.org](mailto:EGannon@paoca.org)>  
**Sent:** Thursday, December 7, 2023 2:33 PM  
**To:** Collins, Charece <[charcollin@pa.gov](mailto:charcollin@pa.gov)>  
**Cc:** Gray, Steven C. <[sgray@pa.gov](mailto:sgray@pa.gov)>; Merle Stoltzfus <[merle@stoltzfus.com](mailto:merle@stoltzfus.com)>  
**Subject:** RE: Seeking Prehearing Conference Date: R-2023-3043497 Nantmeal Warwick Sewer Company Base Rate Case

Your Honor,

The OCA has determined not to file a formal complaint in this matter.

Please contact me with any questions.

Thank you.



Erin L. Gannon, Esq.  
Senior Assistant Consumer Advocate  
PA Office of Consumer Advocate  
555 Walnut Street, 5th Floor  
Harrisburg, PA 17101-1923  
717.780.4523



---

**From:** Collins, Charece <[charcollin@pa.gov](mailto:charcollin@pa.gov)>  
**Sent:** Thursday, December 7, 2023 9:05 AM  
**To:** Gray, Steven C. <[sgray@pa.gov](mailto:sgray@pa.gov)>; Merle Stoltzfus <[merle@stoltzfus.com](mailto:merle@stoltzfus.com)>; Cicero, Patrick M. <[PCicero@paoca.org](mailto:PCicero@paoca.org)>  
**Subject:** RE: Seeking Prehearing Conference Date: R-2023-3043497 Nantmeal Warwick Sewer Company Base Rate Case

Good morning,

Today is the day that the Commission is expected to suspend this filing at public meeting. Our office also had not received the additional filing by Nantmeal, but I anticipated that the parties would potentially discuss the overall case status after Nantmeal sent its documentation to OSBA.

If the case has not resolved, please let me know **today** the dates that you are available for a prehearing conference. My availability remains the same: I am available December 14 and 15 of next week, and during the week of December 18, I am not available the morning of December 19 or any time on December 22.

Also, if the case is moving into litigation, please ensure that all counsel who plan to be involved enter their appearance as soon as possible.

Thank you,  
Judge Collins

**Charece Z. Collins** | Administrative Law Judge

Office of Administrative Law Judge  
PA Public Utility Commission

400 North Street  
Harrisburg, PA 17120  
[charcollin@pa.gov](mailto:charcollin@pa.gov)



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**From:** Gray, Steven <[sgray@pa.gov](mailto:sgray@pa.gov)>  
**Sent:** Friday, December 1, 2023 10:53 AM  
**To:** Merle Stoltzfus <[merle@stoltzfus.com](mailto:merle@stoltzfus.com)>; Collins, Charece <[charcollin@pa.gov](mailto:charcollin@pa.gov)>; Kanaskie, Richard <[RKANASKIE@pa.gov](mailto:RKANASKIE@pa.gov)>; [PCicero@paoca.org](mailto:PCicero@paoca.org)  
**Cc:** Daniel Iya <[daniel@stoltzfus.com](mailto:daniel@stoltzfus.com)>  
**Subject:** Re: [External] RE: Seeking Prehearing Conference Date: R-2023-3043497 Nantmeal Warwick Sewer Company Base Rate Case

Your Honor --

The OSBA has not received any "answers" to our Complaint.

It would help if Nantmeal Water would email a copy of those answers to me.

---Steve Gray  
OSBA  
[sgray@pa.gov](mailto:sgray@pa.gov)

---

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**Sent:** Thursday, November 30, 2023 5:30 PM  
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**Cc:** Daniel Iya <[daniel@stoltzfus.com](mailto:daniel@stoltzfus.com)>  
**Subject:** [External] RE: Seeking Prehearing Conference Date: R-2023-3043497 Nantmeal

## Warwick Sewer Company Base Rate Case

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OSBA

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<[KNAVASKIE@pa.gov](mailto:KNAVASKIE@pa.gov)>; [JCicero@paoca.org](mailto:JCicero@paoca.org)

**Subject:** Seeking Prehearing Conference Date: R-2023-3043497 Nantmeal Warwick Sewer Company Base Rate Case

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Judge Collins

**Charece Z. Collins** | Administrative Law Judge

Office of Administrative Law Judge  
PA Public Utility Commission

400 North Street  
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**COMMONWEALTH OF PENNSYLVANIA  
PENNSYLVANIA PUBLIC UTILITY COMMISSION  
COMMONWEALTH KEYSTONE BUILDING  
400 NORTH STREET  
HARRISBURG, PENNSYLVANIA 17120**

**2023 ASSESSMENT REPORT**

TRADE OR CORPORATE NAME OF UTILITY (UTILITY CODE):  
NANTMEAL WARWICK CO INC (230086)

CONTACT NAME:  
MERLE W STOLTZFUS

EMAIL:  
INBOX@STOLTZFUS.COM

ADDRESS:  
11 SOUTH PINE STREET, PO BOX 20, ELVERSON PA 19520

PHONE:  
610-286-5116 (Office Phone), 610-286-8954 (Fax)

GROSS INTRASTATE OPERATING REVENUE FOR CALENDAR YEAR 2023:	\$34,105
--	----------

**NOTARIZATION**

When filing your assessment report through the portal, notarization is not required.

**AFFIDAVIT**

I hereby state that the information reported herein is complete, true and correct, I expect to be able to prove the same as necessary, and I understand that the statements herein are made subject to the penalties of 18 Pa.C.S. § 4904 (relating to unsworn falsification to authorities).

**AUTHORIZATION FOR RELEASE OF STATE TAX RECORDS**

I further agree that I have authority to and do consent to the release of all tax records filed or compiled with regard to the listed utility and/or individual to the Public Utility Commission, if requested, as a means to verify the accuracy of the financial information supplied, in accordance with Sections 505 and 506 of the Public Utility Code.

**SUBMISSION/AUTHORIZATION**

Name Deborah Slye

Email Address deb@stoltzfus.com

Phone Number 6102865115

Date of Submission Monday, February 19, 2024 4:42 PM

**SUPPORTING DOCUMENTATION**

Document Type	Name
Revenue	SKM_C250i24021917490.pdf

**Deb Slye**

---

**From:** PA Public Utility Commission Assessments (Revenue Report Processing)  
<pucassessments@pa.gov>  
**Sent:** Monday, February 19, 2024 4:43 PM  
**To:** Deb Slye  
**Subject:** UC 230086 Revenue Submission Receipt  
**Attachments:** 230086-GAO.pdf

Dear Deborah Slye:

Thank you for submitting the 2023 revenue report for NANTMEAL WARWICK CO INC (230086) using the PUC Assessment Revenue Reporting Portal. We have received your submission and will contact you if we have any additional questions.

We have attached a copy of your submission for your records.

If you discover an error, you may resubmit your report with the same access code up until the filing deadline.

Please direct any questions to the Fiscal Section at (717) 265-7548 or via email at [pucassessments@pa.gov](mailto:pucassessments@pa.gov).

**EXHIBIT E****IRS Table 1: Alphabetical Listing of Commonly Used Assets**

A B C D E F G H I J K L M N O P Q R S T U V W X Y Z

Asset Class Number	Type of Property	MACRS GDS	MACRS ADS
<b>A</b>			
00.13	Adding Machines	5	6
01.1	Agricultural Machinery and Equipment	7	10
45.0	Airplanes, Commercial	7	12
00.21	Airplanes, Noncommercial	5	6
----	Appliances in Rental Property	7	12
00.22	Automobiles	5	5
<b>B</b>			
00.28	Barges	10	18
57.1	Billboards	15	20
00.28	Boats	10	18
00.11	Bookcases	7	10
----	Books (Library)	7	12
00.3	Bridges	15	20
----	Buildings, Residential Rental	27.5	40
----	Buildings, if not Residential Rental	39	40
57.1	Buildings, Car Wash	15	20
01.3	Buildings, Farm (not single-purpose structures)	20	25
57.1	Buildings, Service Station	15	20
48.11	Buildings, Telephone Central Office	20	45
00.23	Buses	5	9
<b>C</b>			
00.13	Calculators	5	6
00.3	Canals	15	20
00.22	Cars	5	5
00.11	Car Phones	7	10
57.1	Car Wash Buildings	15	20
01.21	Cattle, Breeding or Dairy	5	7
00.11	Communications Equipment (not included elsewhere)	7	10
00.12	Computers	5	5
00.12	Computer Peripheral Equipment	5	5
----	Computer Software-- <i>Amortized</i>	----	----
00.242	Concrete Ready Mix Trucks	5	6
15.0	Construction Assets	5	6

00.13	Copiers	5	6
----	Copyrights-- <i>Amortized</i>	-----	-----
01.11	Cotton Ginning Assets	7	12
----	Covenants Not to Compete-- <i>Amortized</i>	-----	-----
----	Customer Lists-- <i>Amortized</i>	-----	-----
<b>D</b>			
00.12	Data Entry Devices	5	5
00.11	Desks	7	10
00.12	Disk Drives	5	5
00.12	Disk Files	5	5
00.12	Disk Packs	5	5
00.3	Docks	15	20
00.3	Drainage Facilities	15	20
00.13	Duplicating Equipment	5	6
<b>E</b>			
----	Elevators, if Residential Rental	27.5	40
----	Elevators, if <i>not</i> Residential Rental	39	40
----	Equipment (see <u>Table 2</u> or <u>Table 3</u> )	-----	-----
----	Escalators, if Residential Rental	27.5	40
----	Escalators, if <i>not</i> Residential Rental	39	40
<b>F</b>			
01.3	Farm Buildings (not single-purpose structures)	20	25
01.1	Farm Machinery and Equipment	7	10
00.11	Fax Machines	7	10
01.1	Fences for Agriculture	7	10
00.3	Fences <i>not</i> for Agriculture	15	20
00.11	File Cabinets	7	10
----	Films— <i>Use Income Forecasting</i>	-----	-----
00.11	Fixtures, Office	7	10
----	Fixtures in Rental Property	7	12
----	Franchises-- <i>Amortized</i>	-----	-----
00.11	Furniture, Office	7	10
57.0	Furniture in Rental Property	5	9
<b>G</b>			
01.24	Goats, Breeding	5	5
----	Goodwill-- <i>Amortized</i>	-----	-----
01.1	Grain Bins	7	10
<b>H</b>			
00.21	Helicopters	5	6
01.23	Hogs, Breeding	3	3
01.221	Horses, Breeding or Work (12 years)		

	old or less)	7	10
01.222	Horses, Breeding or Work (more than 12 years old)	3	10
01.223	Horses, Race (if more than 2 years old)	3	12
01.224	Horses, <i>not</i> Race, Breeding, or Work (more than 12 years old)	3	12
01.225	Horses, Other (not described in any other category)	7	12
----	Hotels	39	40
<b>I</b>			
<b>J</b>			
<b>K</b>			
<b>L</b>			
00.3	Land Improvements (not in any other class)	15	20
00.3	Landscaping Shrubbery	15	20
----	Leasehold Improvements: <i>For Tax Purposes: Same as Underlying Property</i>	----	----
----	<i>For Financial Purposes: Amortized</i>	----	----
----	Library (Books)	7	12
<b>M</b>			
00.12	Magnetic Tape Feeds	5	5
----	Manufacturing ( <i>see Table 2</i> )	----	----
----	Mobile Homes, if Residential Rental	27.5	40
----	Mobile Homes, if <i>not</i> Residential Rental	39	40
----	Motels	39	40
----	Motion Pictures— <i>Use Income Forecasting</i>	----	----
<b>N</b>			
----	Nonresidential Real Property	39	40
<b>O</b>			
00.11	Office Furniture	7	10
00.12	Optical Character Readers	5	5
00.242	Ore Trucks	5	6
----	Organization Costs-- <i>Amortized</i>	----	----
<b>P</b>			
----	Patents— <i>Amortized</i>	----	----
00.12	Plotters	5	5
00.12	Printers	5	5

## Q

## R

00.3	Radio Transmitting Towers	15	20
40.1	Railroad Cars and Locomotives, Commercial	7	14
00.25	Railroad Cars and Locomotives, if not Commercial	7	15
40.1	Railroad Machinery and Equipment	7	14
40.2	Railroad Structures and Improvements	20	30
40.4	Railroad Track	7	10
----	Reference Books	7	12
----	<u>Rent-to-Own Property</u>	3	4
57.0	Rental Formal Wear	5	9
57.0	Rental Tuxedos	5	9
----	<u>Research and Development</u>	5	
----	Residential Rental Real Property	27.5	40
00.3	Roads	15	20

## S

00.11	Safes	7	10
57.1	Service Station Buildings	15	20
51.	Sewers, Municipal	25	50
00.3	<u>Sewers, if not Municipal Sewers</u>	15	20
01.24	Sheep, Breeding	5	5
00.28	Ships	10	18
00.3	Shrubbery, Landscaping	15	20
00.3	Sidewalks	15	20
01.4	Single-Purpose Agricultural Structures	10	15
01.4	Single-Purpose Horticultural Structures	10	15
----	Software, Computer--Amortized	----	----
----	Sound Recordings-- <i>Use Income Forecasting</i>	----	----
----	Syndication Expenses-- <i>Capitalized</i>	----	----

## T

00.12	Tape Cassettes	5	5
00.12	Tape Drives	5	5
00.22	Taxis	5	5
00.11	Telephones	7	10
48.11	Telephone Central Office Buildings	20	45
48.12	Telephone Central Office Equipment	10	18
48.14	Telephone Distribution Plants	15	24
00.11	Telephone Systems	7	10
00.12	Teleprinters	5	5
00.3	Television Transmitting Towers	15	20
00.12	Terminals	5	5

00.26	Tractor Units for Use Over the Road	3	4
----	Trade Names-- <i>Amortized</i>	-----	-----
----	Trademarks-- <i>Amortized</i>	-----	-----
00.27	Trailer-Mounted Containers	5	6
00.27	Trailers	5	6
----	Trees Bearing Fruits or Nuts	10	20
00.242	Trucks, Heavy (13,000 lbs. or more)	5	6
00.241	Trucks, Light (less than 13,000 lbs.)	5	5
00.28	Tugboats	10	18
00.13	Typewriters	5	6
U			
V			
00.28	Vessels	10	18
----	Videotapes-- <i>Use Income Forecasting</i>	-----	-----
----	Vines Bearing Fruit or Nuts	10	20
W			
00.3	Waterways	15	20
00.3	Wharves	15	20
X			
Y			
Z			

### IRS Table 3: Property Categorized by the Type of Business

A B C D E F G H I J K L M N O P Q R S T U V W X Y Z

Asset Class Number	Type of Business (i.e., assets used in the following types of businesses)	MACRS GDS	MACRS ADS
<b>A</b>			
01.1	Agriculture	7	10
80.0	Amusement and Theme Parks	7	12.5
<b>B</b>			
79.0	Billiard Establishments	7	10
27.0	Bookbinding	7	11
79.0	Bowling Alleys	7	10
<b>C</b>			
48.4+	<u>Cable Television</u>	-----	-----
48.3+	<u>Communications: Telegraph, Ocean Cable, and Satellite</u>	-----	-----
79.0	Concert Halls	7	10
15.0	Construction	5	6
<b>D</b>			
57.0	Distributive Trades and Services	5	9
<b>E</b>			
00.4	Electric (industrial) Generation	15	22
49.1+	<u>Electric Utility Services</u>	-----	-----
27.0	Electrotyping	7	11
27.0	Engraving	7	11
<b>F</b>			
<b>G</b>			
13.2	Gas (Natural) Deposits—Exploration and Production	7	14
13.0	Gas and Oil—Offshore Drilling	5	7.5
13.1	Gas and Oil—On-Shore Drilling	5	6
49.2+	<u>Gas Utility Services</u>	-----	-----
<b>H</b>			
<b>I</b>			

## J

## K

## L

27.0	Lithography	7	11
24.1+	<u>Logging</u>	5	6

## M

79.0	Miniature Golf Courses	7	10
10.0	Mining	7	10

## N

## O

13.0	Oil and Gas—Offshore Drilling	5	7.5
13.1	Oil and Gas—On-Shore Drilling	5	6

## P

57.0	Personal Services	5	9
13.2	Petroleum—Exploration and Production	7	14
13.3	Petroleum Refining	10	16
46.0	Pipeline Transportation	15	22
27.0	Printing	7	11
57.0	Professional Services	5	9
27.0	Publishing	7	11

## Q

## R

48.2	Radio Broadcasting (excluding transmitting towers)	5	6
79.0	Recreation Services (excluding amusement parks)	7	10
----	<u>Research and Development</u>	5	
57.0	Retail Trades and Services	5	9

## S

00.4	Steam (Industrial) Generation	15	22
49.4	Steam Utility Services	20	28

## T

48.121+	<u>Telephone Central Office Switching--Computer-Based</u>	5	9.5
48.12	Telephone Central Office Switching	10	18
48.14	Telephone Distribution Plants	15	24

48.2	Television Broadcasting (excluding transmitting towers)	5	6
79.0	Theaters	7	10
80.0	Theme and Amusement Parks	7	12.5
24.1+	<u>Timber Cutting</u>	5	6
45.0	Transport (Air)—Passengers and Freight	7	12
42.0	Transport (Motor)—Freight	5	8
41.0	Transport (Motor)—Passengers	5	8
46.0	Transport (Pipeline)	15	22
44.0	Transport (Water)—Passengers and Freight	15	20
27.0	Typesetting	7	11

U

V

W

49.5	Waste Reduction and Resource Recovery	7	10
50.	Waste Water (Municipal) Treatment Plants	15	24
49.3	Water Utility Services	25	50
57.0	Wholesale Trades and Services	5	9

X

Y

Z

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WWTP - Waste Water  
Treatment Plant

Equipment - ~~35~~ yrs.  
24 Book  
Tax 15

Sewer System - ~~40~~ yrs.

(Check on items that  
are part of the sewer  
system that are equip.  
& could be depr. quicker)

1-00-1895 soft costs  
from SEL 40 yrs. depr.