



COMMONWEALTH OF PENNSYLVANIA
PENNSYLVANIA PUBLIC UTILITY COMMISSION
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BUREAU OF
INVESTIGATION
&
ENFORCEMENT

May 22, 2024

Via Electronic Filing

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

Re: Pennsylvania Public Utility Commission v.
Pennsylvania-American Water Company
Docket Nos. R-2023-3043189 (Water)
R-2023-3043190 (Wastewater)

I&E Replies to Exceptions

Dear Secretary Chiavetta:

Enclosed for electronic filing please find the Bureau of Investigation and Enforcement Replies to Exceptions in the above-captioned proceeding.

Copies are being served on parties of record per the attached Certificate of Service. Should you have any questions, please do not hesitate to contact me.

Respectfully,

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Enclosures

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Per Certificate of Service

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Pennsylvania Public Utility Commission	:	
	:	
v.	:	Docket Nos. R-2023-3043189
	:	R-2023-3043190
Pennsylvania American Water Company	:	

**THE BUREAU OF INVESTIGATION AND ENFORCEMENT
REPLIES TO EXCEPTIONS**

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Dated: May 22, 2024

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I. INTRODUCTION

Pursuant to 66 Pa. C.S. § 332(h) of the Public Utility Code and 52 Pa. Code § 5.535 of the Public Utility Commission regulations, the Bureau of Investigation and Enforcement (I&E) of the Pennsylvania Public Utility Commission (Commission) respectfully submits these Replies to Exceptions filed by the parties in response to the Recommended Decision (RD) of Deputy Chief Administrative Law Judge Christopher P. Pell and Administrative Law Judge John M. Coogan (the ALJs).

II. I&E REPLIES TO EXCEPTIONS OF PAWC

I&E recommends that the Commission affirm the Recommended Decision as modified according to the I&E Exceptions and reject the Exceptions of Pennsylvania American Water (PAWC) to the extent recommended below.

A. **I&E Reply to PAWC Exception No. 1: The RD Errs by Recommending a 9.45% Return on Equity. R.D. pp 144-145 and 167-169.**

While I&E agrees with PAWC that the proposed 9.45% Return on Equity (ROE) with a 10 basis point management performance adder was erroneous, as explained in the I&E Exceptions,¹ it is I&E's position that the ROE proposed by the ALJs is far too high while the Company in this Exception argues that the ROE was too low. PAWC's Exception No. 1, is based heavily on its disagreement with the use of the I&E proxy group to determine the ROE as discussed below.

PAWC basis its argument in this exception on the ALJs' reliance on the I&E DCF and CAPM results. Specifically, PAWC alleges that I&E's proxy group, the use of which was recommended by the ALJs, does not contain a sufficient amount of utilities.² Mr.

¹ I&E Exceptions, p. 3-4.

² PAWC Exceptions, p. 3.

Patel's proxy group is made up of 5 companies, as described both in his testimony and the I&E Main Brief.³ The argument that Mr. Patel's proxy group is too small has been discredited by PAWC's own rate of return witness Ann Bulkley who herself admits that the appropriate size for a proxy group has been established by FERC and is, in fact, 5 utilities of comparable risk.⁴ This is, in fact, precisely what Mr. Patel used; a proxy group comprised of 5 companies of comparable risk.

Therefore, I&E based on the position of PAWC's own witness, the ALJs did not err in relying on I&E's proxy group because it was too small. The number of utilities included in I&E's proxy group was, in fact, sufficient.

The Company then erroneously concludes the ALJs erred by excluding Essential Utilities from the proxy group.⁵ Regarding the exclusion of Essential Utilities, Inc., which has water, wastewater, and gas segments, Mr. Patel notes that a utilities revenue composition of the appropriate measure to gauge when developing a proxy group.⁶ PAWC witness Bulkley instead, relies on operating income when including Essential in her proxy group. As explained by Mr. Patel, a company's net income depends on various factors such as management efficiency, operational and financial efficiency, O&M cost containment, capital expenditures and the like.⁷ When considering this information, it is clear that revenue composition is the more appropriate measure because a proxy group should establish a set of companies that are of a similar risk profile to the subject utility. In this instance Essential is not comparable because less than 50% of its revenues come from the regulated water sector.

³ I&E MB, p. 43.

⁴ Tr. at 2100.

⁵ PAWC Exceptions, pp. 4-5.

⁶ I&E St. No. 2-SR, p. 14.

⁷ I&E St. No. 2-SR, p. 14.

The Commission affirmed its standard of relying on percentage of revenue for determining whether a company should be included in a proxy group in the *Columbia Water 2023* base rate. Therein, the Commission once again explained that a company's revenue, rather than operating income, was the appropriate measure to gauge whether to include a utility in a proxy group. In that decision the Commission stated:

In *Columbia Gas 2021*, we stated the following regarding the proxy group at issue in that proceeding:

First, as I&E and the ALJ pointed out, a company's revenues represent the percentage of cash flow the company receives from each business line related to providing a good or service. Therefore, if less than fifty percent of revenues come from the regulated gas sector, the company is not comparable to the subject utility as it does not provide a similar level of regulated business...

As further noted by I&E, while two companies or segments can have the same level of revenue, their net operating income may vary greatly, depending on their performance and decisions. The purpose of a proxy group is to compile a set of companies that have similar risks to the subject utility. As such, we are of the same opinion, as in our decisions in *Columbia Gas 2021* and *PECO 2021*, that if less than 50% of a utility's revenues come from the regulated business sector, the company is not comparable to the subject utility as it does not provide a similar level of regulated business.

Based on the specific record developed in the instant case, we find that the percentage of revenues generated from regulated utility operations, in this instance regulated water utility operations, is the appropriate criterion to include when setting Columbia's proxy group. Therefore, we concur with I&E that Essential Utilities should be excluded from the proxy group that we will use in setting the authorized ROE and the resulting overall rate of return for Columbia in this proceeding.⁸

⁸ *Pa. P.U.C. v. Columbia Water Company*, Docket No. R-2023-3040258, pp.75-76, and 77 (Order entered January 18, 2024).

PAWC also erroneously argues that Middlesex Water should be excluded from Mr. Patel's proxy group. However, as explained by Mr. Patel⁹ and the ALJs,¹⁰ doing this undermines the purpose of the proxy group which is to employ a group of similarly situated companies, in this case, water utilities, to smooth out any anomalous data points in an ROE analysis. In addition, removing low-end results, while simultaneously retaining the high-end results only serve to inflate the results and skew the ROE in PAWC's favor. The sole purpose of removing Middlesex Water is to inflate the ROE results. Notwithstanding this, removing Middlesex Water would then result in a proxy group that is below Ms. Bulkley and thus, the Company's, acceptable threshold for the appropriate number of utilities to include in a proxy group of five which makes the Company's argument that Middlesex should be removed even less reasonable.

As explained above, the Company's own witness contends that a proxy group of five utilities is sufficiently large. As a result, the ALJs did not err in relying on the I&E proxy group consisting of five similarly situated utilities. I&E maintains that the proxy group developed by I&E witness Patel is the appropriate proxy group to use in this proceeding. Companies that are in the water industry are the most representative of the financial and operational risks faced by PAWC. Using gas and electric utilities in the proxy group can distort the information that the proxy group provides.

Therefore, the Commission must deny PAWC Exception No. 1, and adopt the I&E proxy group for the purposes of setting the ROE in this proceeding.

⁹ I&E St. No. 2-Sr, p. 24.

¹⁰ RD, p. 169.

B. I&E Reply to PAWC Exception No. 2: The ALJs Erred by Recommending an Upward Adjustment of 10 Basis Points under Section 523 of the Public Utility Code. R.D. pp. 183-184.

Once again, I&E agrees, in part, with PAWC. I&E also submits the ALJs did, in fact, err in granting a 10 basis point adder to the Company's ROE. However, I&E disagrees that the adder should have been 25 basis points.

As explained by I&E in testimony, Main Brief, Reply Brief, and Exceptions, the essence of true strong management performance is earning a higher return through efficient use of resources and cost cutting measures. The greater net income resulting from cost savings and true efficiency in management and operations is then available to be passed on to shareholders. Therefore, PAWC, or any utility, should not be awarded additional rate of return basis points for doing what they are required to do in order to provide adequate, efficient, safe, and reasonable service under 66 Pa. C.S.A. § 1501 and for increasing profits as they are incentivized to do by their board of directors and shareholders.¹¹ Furthermore, as explained by I&E witness Patel and Office of Consumer Advocate (OCA) witness Garrett, this 25 basis point addition would amount to approximately \$11.8 million per year in rates.¹² This amount is unsupported and excessive, and must be denied in total. As explained in the I&E Exceptions, even granting a 10 basis point adder is unwarranted.¹³

Therefore, I&E recommends the Commission deny PAWC's Exception No. 2 and not award PAWC a management performance adjustment to its ROE.

¹¹ I&E Statement No. 2, p. 81.

¹² I&E Statement No. 2, p. 80 and OCA Statement No. 2, p. 50.

¹³ I&E Exceptions, p. 5-8.

C. I&E Reply to PAWC Exception No. 3: The ALJs Correctly Recommend the Revenue Related Claims Regarding the BASA Acquisition be Denied. R.D. pp. 73-77, 84-85, 90, 118, and 120).

PAWC excepts to the ALJs' recommendation that its two-step rate increase proposal related to the BASA acquisition be denied stating that BASA can be distinguished from the other pending acquisitions it sought to include in this filing because it has been approved by the Commission.¹⁴ PAWC explains that while this decision has been appealed to Commonwealth Court, it expects to close as soon as a decision becomes final and unappealable and that it is reasonably certain that BASA will close prior to the end of the FPFTY.¹⁵ Unfortunately, PAWC's position is based on the assumption that the Commonwealth Court will find in PAWC's favor, and that if it does, no party to that proceeding will file for a further appeal. Accepting those assumptions is not in the public interest, nor can this Commission assume PAWC correctly knows how the Commonwealth Court will rule.

As explained by the ALJs, "...we have no basis to predict how the Commonwealth Court or, if the case is appealed, the Supreme Court will act on the BASA acquisition with any certainty." If the transaction were to be included in rates but was ultimately disallowed, the parties are then left in the unenviable position of having to unwind these systems from an already complex rate filing. They are also left with determining the appropriate remedy to customers who have been charged rates based on PAWC's speculative ownership of certain water and wastewater systems. PAWC's proposed two step approach to a rate increase based on the inclusion of the BASA system does nothing whatsoever to remedy this potential

¹⁴ PAWC Exceptions, p. 13.

¹⁵ PAWC Exceptions, pp. 13-14.

problem. I&E submits that given this uncertainty, this system must be excluded from this filing. This issue can be revisited at the point in time when PAWC actually owns the system.

Therefore, I&E respectfully requests the Commission deny PAWC's Exception No. 3 and deny the inclusion of the BASA system in this rate increase in its entirety as recommended by the ALJs.

D. I&E Reply to PAWC Exception No. 4: The ALJs Properly Adjusted the Company's Pension and OPEB Expense Using a Three-Year Average. R.D. pp. 124-131.

In the RD, the ALJs explained:

...the Commission has recently favored adopting three-year averaging in calculating Pension and OPEB expenses. Although PAWC argues its claim is based on actuarial projections, as the Commission noted, "prior expenses and the variability of the year-to-year expense balances should be taken into consideration." We find that I&E adequately demonstrated the variability of PAWC's historic pension and OPEB costs and that the claims for such costs in this rate case should be based on averaging.¹⁶

The approach recommended by I&E witness Okum is consistent with prior Commission determinations. In the 2023 PGW Base Rate Case (*PGW 2023*) the Commission stated, "...similar to PGW's pension expense claim, a three-year normalization of the Company's claim for OPEB expense is appropriate."¹⁷ In addition, in a recent PECO Gas base rate Case (*PECO Gas 2021*) the Commission stated the following regarding a three-year average of OPEB expense:

We agree with the ALJ's recommendation that the OCA's proposed adjustment to OPEB expense, in which actual and projected OPEB expense for the years 2020-2022 are averaged, will reflect a level of OPEB expense that is more accurate and reasonable. We are persuaded by the OCA's argument that its proposed adjustment calculation, which utilizes the Company's

¹⁶ RD, p. 131.

¹⁷ *Pa. P.U.C. v. PGW*, Docket No. R-2023-3037933, p. 86 (Order entered November 9, 2023) .

actual and estimated OPEB costs from 2020-2022, will include the projected increase in OPEB expenses that will result from the expiration of the prior service credit amortization.¹⁸

The evidence presented by I&E and the relevant case law demonstrate that a three-year average for Pension and OPEB expense is the appropriate measure. Furthermore, while PAWC states that its Pension and OPEB expense are “authorized levels,” forecasted amounts are not an “authorized expense” as the Company’s recent cases (at least the past three cases at Docket Nos. R-2017-2595853, R-2020-3019369, and R-2022-3031672) have all resulted in settlement with no specific monetary value assigned to Pension and OPEB expense. Therefore, I&E witness Okum’s recommendation should be adopted and PAWC’s Exception No. 4 denied.

E. I&E Reply to PAWC Exception No. 5: The ALJ Properly Recommended Denial of the Company’s Request for Deferred Accounting for Pension, OPEB and Production Expense. R.D. pp. 124-131.

The ALJs determined that pension, OPEB, and production expense are normal, expected and recurring and, thus, deferred accounting is not appropriate. PAWC argues that because these costs can sometimes fluctuate, the ALJs erred in this determination.¹⁹

Typically, the Commission has permitted extraordinary, unanticipated, non-recurring, and substantial expenses to be deferred for accounting purposes. Examples of these types of costs include those costs to make repairs in order to avoid and imminent threat to public health and safety, hurricane damage, and across the board accounting changes that would have a significant financial impact on a utility.²⁰ The Commission has stated “the standard

¹⁸ *Pa. P.U.C. v. PECO Energy Co. – Gas Division*, Docket No. R-2020-3018929, p. 90 (Order entered June 22, 2021).

¹⁹ PAWC Exceptions, pp. 18-19.

²⁰ *Petition of Pennsylvania Util. Co., Inc.*, 2012 PaPUC LEXIS 1124, at 2-3; *see also* *Petition of Pike County Light and Power Co.*, 2012 PaPUC LEXIS 939 at 5-6; *Petition of Columbia Gas of Pa. Inc.*, 2012 PaPUC LEXIS 836.

which a utility must meet when seeking Commission authorization for deferral accounting is whether, based on Commission precedent, the expense item appears to be within the scope of the type of items that the Commission has allowed as an exception to the general rule against retroactive recovery of past expense.”²¹ Deferred accounting treatment may be granted if the expense is: 1) extraordinary; 2) unanticipated; 3) non-recurring; and 4) substantial.²² In *Popowsky v. Pa. P.U.C.*, it was noted that:

Extraordinary cannot mean merely unanticipated, because then every unexpected occurrence or failure to predict an item would be recoverable and the exception would overwhelm the rule, making test years meaningless. To be extraordinary, it must also be a substantial, one-time expense or a substantial item that will not appear as a continuing expense and could otherwise never be recovered in rates because, like the weather-related expenses, it would be normalized out of the test year as abnormal.²³

While these costs have sometimes been substantial in the past, the costs are not extraordinary because pension and OPEB costs are routine expenses incurred by PAWC as well as many other water and wastewater utilities. These expenses are not one-time expenses and occur year after year. Secondly, the costs are not unanticipated because they are a part of contractual agreements with past employees. Finally, the expenses cannot be categorized as non-recurring while also being forecasted on an annual basis. As the Company’s pension and OPEB expenses may have only met one of four criteria to be considered for regulatory asset treatment, it is not appropriate for the Commission to grant approval for the Company to defer these costs.

²¹ *Petition of Columbia Gas of Pa., Inc. for Authority to Defer for Accounting and Financial Purposes Certain Start Up Expenses Assoc. with the Redesign of Upgrade of Financial Processes and Info. Systems*, Docket No. P-2012-2319920 (Order Entered December 5, 2012).

²² *Id.*

²³ *Popowsky v. Pa. Publ. Util. Comm’n*, 642 A.2d 648, 652 (Pa. Cmmwlth 1994).

Production, pension and OPEB expenses are normal, expected, recurring costs for which the Company cannot expect a virtually guaranteed dollar-for-dollar recovery. Production expense, pension expense, and OPEB costs do not meet the requirements for deferral treatment, and I&E recommends the Commission deny PAWC's Exception and deny deferred accounting treatment for these expenses.

F. I&E Reply to PAWC Exception No. 6: The ALJs Did Not Err in Recommending Denial of PAWC's Alternative Ratemaking Mechanisms. R.D. pp. 290-294, and 315-316.

The ALJs recommend the Commission deny PAWC's request to establish an Environmental Compliance Investment Charge (ECIC) and Revenue Decoupling Mechanism (RDM). PAWC erroneously states that the ALJs erred because the ECIC and RDM simply move PAWC to a similar risk level as other companies in the proxy group. This is patently untrue.

I&E opposed the ECIC for several reasons. First, the proposed environmental compliance plan would be filed outside the parameters of a base rate case, disrupting the ability of the Commission to review the data in the context of the total impact to ratepayers and with respect to other expenses that may be increasing or decreasing between rate cases, which constitutes single-issue ratemaking.

Second, I&E disagrees that the ECIC will not impact efficiency incentives.²⁴ The fact that changing regulations require the Company to make investments or increase spending in certain areas does not mean they should be virtually guaranteed recovery of all environmental compliance projects it undertakes no matter what. There may be more than

²⁴ PAWC Statement No. 8, Exhibit JCS-1, p. 1.

one option for compliance or other ways to save money, but the ECIC could take away the incentive for the Company to explore the options if it can rely on guaranteed recovery.

Third, I&E witness Okum explains, "...it is difficult to adequately evaluate the impact of such a charge when the Company has not provided any measurable data associated with the charge."²⁵ The Company has not projected any data related to the ECIC.²⁶ The Company argued that it planned to submit an environmental plan to the Commission before implementing the charge, therefore, claiming that the expense won't be unknown. However, the fact remains that the Company has not provided any forecasted data, so costs are, in fact, entirely unknown at this time when it is asking for the ECIC. It is difficult, if not impossible, to evaluate the mechanism and methodology without better understanding the impact to ratepayers.

Finally, although environmental issues will be ongoing as environmental science continues to evolve, the implementation of such a charge indefinitely seems, in I&E's view unnecessary. Environmental compliance has always been a normal part of a utility's expenditures and will be a normal part of PAWC's expenditures whether the ECIC is approve or not. All water and wastewater utilities nationwide face these same emerging contaminant issues. In I&E's view implementing a rider recovery mechanism for just one company before any universal Commission action could occur and before any potential government funding has been established is simply premature. I&E does not dispute that a utility should generally be able to recover costs associated with environmental compliance;

²⁵ I&E Statement No. 1, p. 35.

²⁶ I&E Exhibit No. 1, Schedule 7.

however, I&E does not believe that an open-ended surcharge, such as what has been proposed by PAWC, is the proper way to do so.

Regarding the RDM, Generally, the sole way for a utility customer to reduce their bill is through conservation efforts. This is particularly true for water customers. Unlike gas and electric utilities, there is no way for a water customer to shop for a new supplier. As explained by OCA witness Mierzwa, the RDM will force these customers who take measures to reduce their water consumption to share some, or nearly all, of their bill savings with the utility.²⁷

The purpose of revenue stabilization is to remove the inherent risk of not recovering the full amount of revenue requirement allowed by the Commission due to changes in usage. However, through Act 11 and the FPFTY, the Company is permitted to build into its revenue requirement an adjustment for revenue lost due to a decline in usage that is projected to occur after rates go into effect. Between the frequent base rate cases filed by the Company, the FPFTY, and the DSIC, the Company has demonstrated no need for further revenue stabilization measures.

As explained in PAWC's exceptions, "...the ALJs recommend denying the RDM, finding that (1) the RDM will negate consumer conservation efforts; (2) the Company is already protected against potential revenue shortfalls through Section 1311(c), use of a FPFTY, its Distribution System Improvement Charge ("DSIC"), and frequent rate case filings; (3) the RDM does not provide customers with rate stability and can place low-income customers in greater risk of arrears and termination as a result of increased unaffordability; (4) the Company did not take a "firm position" on the RDM's impact on the frequency of

²⁷ OCA Statement No. 4, p. 58.

rate case filings; and (5) the RDM will not be understandable to customers.”²⁸ PAWC’s exceptions, however, do not demonstrate that the ALJs were incorrect in any of these areas. Therefore, PAWC’s Exception No. 6 must be denied and the RDM and ECIC must be rejected.

G. I&E Reply to PAWC Exception No. 8: The ALJs Properly Recommended that PAWC Continue to Prepare a Separate Cost of Service Study for Each System Acquired under Section 1329 After the Initial Base Rate Case Following the Acquisition. R.D. pp. 202-203.

PAWC argues that it would be time-consuming and unnecessary based on PAWC’s movement toward single tariff pricing and add unnecessary complexity to PAWC’s future base rate cases is the ALJs recommendation that PAWC continue to prepare a separate COSS for each system acquired under Section 1329 after its initial base rate case.²⁹

No matter how time-consuming and complex for the Company, it is in the public interest that the rates charged to customer are just, reasonable and based on an appropriate cost to service. The continued provision of a COSS for systems acquired under Section 1329 will allow for greater transparency in the setting of rates. The ALJs considered the arguments presented by I&E and OCA and concluded that it is important to track the implications of the acquisition of water and wastewater systems pursuant to Section 1329 and the effect of those acquisitions on rates and cost of service.³⁰ Therefore, the Commission should reject PAWC’s Exception No. 8.

²⁸ PAWC Exceptions, p. 24, citing the RD, pp. 292-293.

²⁹ PAWC Exceptions, pp. 26-27.

³⁰ RD, pp. 201-202.

H. I&E Reply to PAWC Exception No. 13: The ALJ Correctly Recommend Denial of the Company’s Winter Averaging Proposal for Wastewater Customers. R.D. pp 264-265.

Per the RD, the ALJs explain that they agree with the OCA that the Company has failed to show that the winter averaging methodology would reasonably achieve its stated purpose of more closely aligning wastewater bills to cost-causation. Additionally, they note that both OCA and CAUSE-PA raised legitimate concerns that PAWC’s Winter Averaging Proposal might have a disproportionate adverse impact on low-income customers.

PAWC offers in its exceptions no explanation for why the ALJs’ analysis is wrong, but instead simply states that it continues to maintain that winter averaging will more closely align summer wastewater bills with cost causation.

Therefore, I&E recommends the Commission deny PAWC’s Exception No. 13 and deny PAWC’s winter averaging proposal.

III. I&E REPLIES TO EXCEPTIONS OF THE OCA

I&E recommends that the Commission affirm the Recommended Decision as modified according to the I&E Exceptions and reject the OCA Exceptions to the extent recommended below.

A. I&E Reply to OCA Exception No. 16: The ALJ Did Not Err in Adopting I&E’s Proposed Wastewater Customer Charge. R.D. at 234-236.

In its Exceptions, the OCA states, “[t]he ALJs erred by adopting I&E’s \$15 proposal because that proposal is not supported by substantial evidence and is the result of I&E witness Kubas arbitrarily assigning a small portion of certain indirect costs – Inflow and Infiltration (I&I) costs – to the customer charge...”³¹

³¹ OCA Exceptions, p. 28.

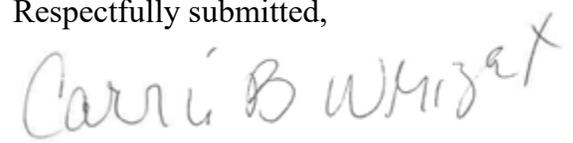
As explained by I&E, the increase will provide sufficient revenue, while limiting the increase to low-usage residential customers. Regarding the inclusion of I&I costs, Mr. Kubas noted that these costs relate to flow, which does not vary with the number of customers.³² As a result, it is appropriate to recover a small portion of these costs through the customer charge, but it would be improper to recover more than a small portion of those I&I costs through this mechanism.³³

I&E has recognized that I&I costs relate to flows, which is why I&E explained that it would be improper to recover more than a small portion through the customer charge. As a result, the I&E analysis should be adopted, and the OCA Exception No. 16 denied.

IV. CONCLUSION

Wherefore, the Bureau of Investigation and Enforcement respectfully requests that for all the foregoing reasons, that the Recommended Decision of Deputy Chief Administrative Law Judge Christopher P. Pell and Administrative Law Judge John M. Coogan be adopted by the Commission pursuant to the I&E Exceptions and the I&E Replies to Exceptions set forth above.

Respectfully submitted,



Carrie B. Wright
Prosecutor
Bureau of Investigation and Enforcement
PA Attorney ID No. 208185

Dated: May 22, 2024

³² I&E Statement No. 3, p. 19.

³³ I&E Statement No. 3, p. 19.

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Pennsylvania Public Utility Commission :
:
v. : Docket Nos. R-2023-3043189 (Water)
:
Pennsylvania-American Water Company : R-2023-3043190 (Wastewater)

CERTIFICATE OF SERVICE

I hereby certify that I am serving the foregoing **Replies to Exceptions** dated May 22, 2024, in the manner and upon the persons listed below:

Served via Electronic Mail Only

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