



**COMMONWEALTH OF PENNSYLVANIA**  
PENNSYLVANIA PUBLIC UTILITY COMMISSION  
COMMONWEALTH KEYSTONE BUILDING  
400 NORTH STREET  
HARRISBURG, PENNSYLVANIA 17120  
April 24, 2025

**MS. KIMBERLY JOYCE**  
**VICE PRESIDENT, REGULATORY COUNSEL & CORPORATE SECRETARY**  
**ESSENTIAL UTILITIES, INC.**  
**762 W. LANCASTER AVENUE**  
**BRYN MAWR, PA 19010**

**Re: Management Efficiency Investigation of Aqua Pennsylvania, Inc. and Peoples  
Natural Gas Company LLC (D-2024-3046564 & D-2024-3046565)**

Dear Ms. Joyce:

The Commission appreciates the cooperation extended by the officers and employees of Aqua Pennsylvania, Inc. and Peoples Natural Gas Company LLC (collectively referred to as Companies) to our audit staff during the recent Management Efficiency Investigation. We seek the Companies' further cooperation in implementing the recommendations cited in the MEI audit report.

At its Public Meeting of April 24, 2025, the Commission acknowledged receipt of the Companies' Implementation Plan submitted on April 4, 2025 and released it to the public, along with the Audit Staff's MEI report. The Commission notes that the Companies' Implementation Plan indicates acceptance or partial acceptance of all 28 recommendations. Receipt of the Implementation Plan does not constitute acceptance by the Commission of the actions already taken, those to be taken, or the explanations and analysis provided. The Companies' implementation actions, together with any explanations and cost/benefit analyses, may be reviewed by the Commission at a later date. This review would be made to determine if the Company has effectively implemented the recommendations.

Accordingly, the Commission directs the Companies to proceed with the April 4, 2025 Implementation Plan. The Commission's direction to proceed with the Implementation Plan should not be construed as approval of the plan.

Sincerely,

A handwritten signature in black ink that reads 'Matthew L. Homsher'.

Matthew L. Homsher  
Secretary

Contact Person: Nathan Paul  
(717) 214-8249