



COMMONWEALTH OF PENNSYLVANIA
PENNSYLVANIA PUBLIC UTILITY COMMISSION
COMMONWEALTH KEYSTONE BUILDING
400 NORTH STREET
HARRISBURG, PENNSYLVANIA 17120
September 25, 2025

**MR. DAVID LEWIS
PRESIDENT & GENERAL MANAGER
COLUMBIA WATER COMPANY
220 LOCUST STREET
COLUMBIA, PA 17512**

**Re: Management and Operations Audit of Columbia Water Company
(D-2025-3053425)**

Dear Mr. Lewis:

The Commission appreciates the cooperation extended by the officers and employees of Columbia Water Company (CWC) to our Bureau of Audits' staff during the recent Management and Operations Audit. We seek CWC's further cooperation in implementing the recommendations cited in the audit report.

As you know, the staff analyzed and evaluated management performance in five functional areas during the audit. Staff identified no areas requiring major or significant improvement, two areas needing moderate improvement, and two areas needing minor improvement. The two areas identified as needing moderate improvement (see Chapters: VI – Emergency Preparedness and VII – Customer Service) offer the greatest potential for increased effectiveness and/or reduced costs. Consequently, the Commission believes that these areas should be the focus of the CWC's implementation efforts.

At its Public Meeting on September 25, 2025, the Commission acknowledged receipt of CWC's September 2025 Implementation Plan and released it, along with the audit report, to the public. The Commission notes that CWC's Implementation Plan indicates acceptance of all nine recommendations. Receipt of this Implementation Plan does not constitute acceptance by the Commission of the actions already taken, those actions to be taken, or any explanations and cost/benefit analyses provided. CWC's implementation actions, together with the explanations and analyses, will be reviewed by the Commission at a later date.

Mr. Lewis
D-2025-3053425
Page 2

Accordingly, the Commission directs CWC to:

- Proceed with the September 2025 Implementation Plan, and
- Submit implementation progress reports annually, by October 1st for the next three years.

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". The signature is written in a cursive style with a large, stylized initial "M".

Matthew L. Homsher
Secretary

Contact Person: Nathan Paul
(717) 214-8249