

Tirlochan S. Walia
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Ms. Rosemary Chiavetta, Secretary
Pennsylvania Public Utility Commission
400 North Street
Harrisburg, PA 17120

Dated: September 22, 2025

Ref: Docket F-2022-3032572. Tirlochan S. Walia v. Pittsburgh Water and Sewer Authority.
Subject: Telephone Hearing 09-11-2025 — **Closing Statement.**

Dear Secretary Chivetta,

(1) 'ROLLOVER' is an intrinsic and defining feature of the PWSA billings. However, the term '**rollover**' and related terminology is nowhere to be found in the **PUC approved Tariff**. To boot, the PWSA **rollover** conceit defies the universal foundational and basic (all but doctrine) tenet of accounting, viz., **Cost/Revenue is to be reckoned in the time period incurred/generated.**

(2) Usage to be measured in blocks of 1,000 gallons is a fiction invented by the PWSA. The **PUC Tariff** does call for **charge** per 1,000 gallons. However, as I underscored during the 11-30-23 hearing, **Charge** and **measure** are not synonyms.

(For additional analysis of the issues involved, see the Appendix 'PWSA AND THE PUC APPROVED TARIFF' to my letter to the Commission, dated October 15, 2024.)

B) In case further proof is required following statements by the commission should suffice:
'We note that this [*rollover*] is not in the tariff'. The OPINION AND ORDER, dated June 15, 2023, p 12. A definitive and affirmative statement by the commission as to, **what is not in the Tariff.**

'Mr. Walia testified that each billing cycle should begin at zero, which would be in accordance with the tariff'. The OPINION AND ORDER, dated June 15, 2023, p 10. A definitive and affirmative statement by the commission as to, **what is consistent with the Tariff.**

'If the **billing procedures in the tariff were used** (emphasis added), Mr. Walia should have been billed only for the 1,000 gallon minimum. But Mr. Walia was billed for 2,000 gallons in the February 17, 2022 bill. The OPINION AND ORDER, dated April 20, 2023, p 15.

'Mr. Walia's usage was less than 2,000 gallons and, if **billed in accordance with the tariff** (emphasis added), should have been billed only for the 1,000-gallon minimum (*November 18, 2021 Bill*). The OPINION AND ORDER, dated April 20, 2023, p 16.

The Commission's **Tariff** reading and billing methodology, categorically, repudiates the rollover conceit and the fiction of usage being measured in blocks of 1,000 gallons.

Since Ms. Mechling is well aware of these O&Os — Ms. Mechling's continual repeated assertions, under OATH, that the PWSA billings are in compliance with the PUC Tariff is an act of knowingly egregious and particularly brazen serial **perjuries** — barring a claim to an overriding superior reading of the Tariff — superior to that of the **Commission.**

Improbable and farfetched it may be, the factually objective reality is that:

with the exception of 'minimum charge', the PWSA rogue billing practices have **NO FIDELITY** to the PUC approved **Tariff**. The PWSA is engaged in a series of ongoing across the board violations in flagrant disregard of the statutory **Public Utility Code § 1303. Adherence to tariffs**. VIRTUALLY ALL THE PWSA BILLING RELATED ACTS INDIVIDUALLY AND COLLECTIVELY ARE ANYTHING BUT*. This is not some grandiose attention grabbing catchphrase statement, but a facts based and logic driven assessment. Absent any counter facts and/or logic, OALJ should acknowledge this statement.

C) Ahead of this hearing I communicated my puzzlement as to the purpose of this hearing (was overruled); and, I am no wiser after the hearing. Hearing does seemingly provide an aura of legitimacy to a rogue billing system.

If, for reasons not apparent (to me), the intent is to generate Tariff compliant billings of my water usage, OALJ might gainfully copy the methodology demonstrated by the Commission in the redo of my November 18, 2021 and February 17, 2022 bills (see above).

Sincerely,

A handwritten signature in black ink, consisting of several loops and a long tail stroke extending upwards and to the right.

COPY: Hon. Emily I. DeVoe. ALJ. Pennsylvania Public Utility Commission. Pittsburgh.
Lauren M. Burge, Esqr. Eckert Seamans Cherin & Mellot, LLC. Pittsburgh.

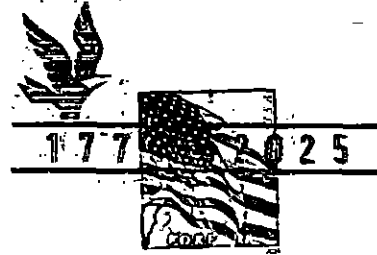
*PWSA does use (abuse) the Tariff specified rate of \$14.64.

Interim Order, dated June 12, 2025, p8 '.....PWSA was again represented by Ms. Stone *should read* PWSA was represented by Ms. Burge.....'

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