



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

November 6, 2025

**MS. PAT GENDLER
CHIEF FINANCIAL OFFICER
CAN DO, INC.
1 SOUTH CHURCH STREET
SUITE 200
HAZLETON, PA 18201**

Re: Management Audit (MA), D-2025-3052839 & D-2025-3052840

Dear Ms. Gendler:

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

As you know, during the audit, the staff analyzed and evaluated management performance in five functional areas at CAN DO. Staff identified one area as needing significant improvement (see Chapter VI –Emergency Preparedness), one area as needing moderate improvement for CAN DO (see Chapter V – Water and Wastewater Operations), two areas as needing minor improvement, and one area that meets expectations. The significant and moderate improvement areas offer the potential for increased effectiveness. Consequently, the Commission believes that these areas should be the focus of CAN DO's implementation efforts.

At its Public Meeting on November 6, 2025, the Commission acknowledged receipt of CAN DO's October 2025 Implementation Plan and released it, along with the audit report, to the public. The Commission notes that CAN DO's Implementation Plan indicates acceptance of 16 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. CAN DO's implementation actions, together with the explanations and analyses, will be reviewed by the Commission at a later date.

Accordingly, the Commission directs CAN DO to:

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

Ms. Gendler
D-2025-3052839 & D-2025-3052840
Page 2

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

Matthew L. Homsher
Secretary