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December 11, 2025

**Via Electronic Filing**

Matthew L. Homsher, Secretary  
Pennsylvania Public Utility Commission  
400 North Street, 2<sup>nd</sup> Floor  
Harrisburg, PA 17120

RE: City of Lock Haven Water Department; Docket No. M-2025-3059055

Dear Secretary Homsher:

The purpose of this correspondence is to respond to the Secretarial Letter dated December 4, 2025, regarding the impending Pennsylvania Corporate Net Income Tax (“CNIT”) rate reduction and the State Tax Adjustment Surcharge (“STAS”). Please be advised that the City of Lock Haven Water Department (“Lock Haven”) does not have a STAS as a component of its rates or surcharges. In addition, as a municipally owned utility, Lock Haven is not subject to CNIT and the impending decrease in the CNIT is not applicable to, nor will it have an effect on Lock Haven’s rates or surcharges.

If you have any questions or require additional information, please do not hesitate to contact me.

Sincerely,

*Sarah C. Stoner*

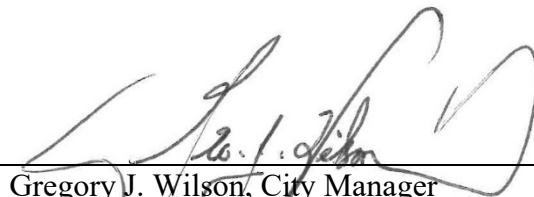
Sarah C. Stoner

cc: Cert. of Service  
Marc Hoffer, Bureau of Technical Utility Services ([mhoffer@pa.gov](mailto:mhoffer@pa.gov))

**VERIFICATION**

I, Gregory J. Wilson, hereby state that: (1) I am the City Manager of the City of Lock Haven; (2) I am authorized to make this Verification on behalf of the City of Lock Haven Water Department; (3) the facts set forth in the letter are true and correct (or are true and correct to the best of my knowledge, information and belief); and, (4) I expect to be able to prove the same at a hearing held in this matter. I understand that the statements herein are made subject to the penalties of 18 Pa. C.S. § 4904 (relating to unsworn falsification to authorities).

Date: December 11, 2025

  
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Gregory J. Wilson, City Manager  
City of Lock Haven Water Department

**CERTIFICATE OF SERVICE**

I hereby certify that this day I served a copy of the foregoing letter upon the persons listed below in the manner indicated in accordance with the requirements of 52 Pa. Code Section 1.54.

**Via Email Only**

Alison Kaster, Esq.  
Bureau of Investigation and Enforcement  
Commonwealth Keystone Building  
400 North Street, 2<sup>nd</sup> Floor West  
Harrisburg, PA 17120  
[akaster@pa.gov](mailto:akaster@pa.gov)

Office of Small Business Advocate  
555 Walnut Street, 1st Floor  
Harrisburg, PA 17101  
[Ra-osba@pa.gov](mailto:Ra-osba@pa.gov)

Office of Consumer Advocate  
555 Walnut St., 5<sup>th</sup> Fl., Forum Pl.  
Harrisburg, PA 17101-1923  
[ra-oca@paoca.org](mailto:ra-oca@paoca.org)

Date: December 11, 2025

*Sarah C. Stoner*

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Sarah C. Stoner, Esq.