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December 12, 2025

**Via Electronic Filing**

Matthew L. Homsher, Secretary  
Secretary's Bureau  
Pennsylvania Public Utility Commission  
Commonwealth Keystone Building  
400 North Street, Second Floor  
Harrisburg, PA 17120

RE: State Tax Adjustment Surcharge; Docket No. R-2025-\_\_\_\_\_;  
**Columbia Water Company Supplement No. 136 to Tariff Water – PA.**  
**P.U.C. No. 7**  
Issued December 12, 2025 – to Become Effective on January 1, 2026

Dear Secretary Homsher,

In accordance with the Commission's State Tax Adjustment Surcharge Procedures, 52 Pa. Code § 69.51, *et seq.*, and as set forth in the Secretarial Letter dated December 4, 2025, enclosed for filing on behalf of Columbia Water Company ("CWC") is the following:

1. Supplement No. 136 to Tariff Water – Pa. P.U.C. No. 7.
2. Calculations showing the derivation of the new State Tax Adjustment Surcharge value.

As shown in the supporting schedules, CWC will be implementing a surcharge of negative 0.09%, which will be effective on January 1, 2026.

Matthew L. Homsher, Secretary  
Pennsylvania Public Utility Commission  
December 12, 2025  
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If you have any questions, please contact me at (717) 236-1300.

Respectfully submitted,

*/s/ Whitney E. Snyder*

Whitney E. Snyder  
Thomas J. Sniscak  
Erich W. Struble

*Counsel for Columbia Water Company*

WES/das  
Enclosure

cc: Marc Hoffer, Bureau of Technical Utility Services ([mhoffer@pa.gov](mailto:mhoffer@pa.gov))  
Allison C. Kaster, Director, Bureau of Investigation & Enforcement ([akaster@pa.gov](mailto:akaster@pa.gov))  
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NazAarah Sabree, Small Business Advocate, Office of Small Business Advocate ([ra-sba@pa.gov](mailto:ra-sba@pa.gov))

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COLUMBIA WATER COMPANY

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RATES, RULES, AND REGULATIONS GOVERNING  
THE DISTRIBUTION OF WATER IN WEST HEMPFIELD, RAPHO,  
EAST DONEGAL AND MANOR TOWNSHIPS AND  
THE BOROUGHS OF COLUMBIA AND MOUNTVILLE, AND MARIETTA  
LANCASTER COUNTY AND HELLAM TOWNSHIP, YORK COUNTY, PENNSYLVANIA

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Issued: December 12, 2025

Effective: January 1, 2026

By: David T. Lewis, President  
Columbia Water Company  
220 Locust Street  
Columbia, PA 17512

NOTICE

THIS TARIFF SUPPLEMENT UPDATES THE STATE TAX ADJUSTMENT  
SURCHARGE

See Page Two

List of Changes Made by this Supplement

Change:

Tariff Supplement No. 136 updates the State Tax Adjustment surcharge to reflect the 2026 Pennsylvania Corporate Net Income Tax rate change to 7.49% from 7.99%.

(C)

(C) Indicates Change (I) Indicates Increase

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Issued: December 1, 2025

Effective: January 1, 2026

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(I) Indicates Increase (D) Indicates Decrease (C) Indicates Change

**State Tax Adjustment Surcharge**

In addition to the charges provided in this tariff, a surcharge of -0.09% will apply to all charges for service rendered on or after the effective date of this tariff supplement. (D)

The above surcharge will be recomputed, using the same elements prescribed by the Commission:

- a. Whenever any of the tax rates used in the calculation of the surcharge are changed;
- b. Whenever the utility makes effective any increased or decreased rates; and
- c. On March 31, 2002, and each year thereafter.

The above recalculation will be submitted to the Commission within 10 days after the occurrence of the event or date which occasions such recomputation; and, if the recomputed surcharge is less than the one then in effect, the Company will, and, if the recomputed surcharge is more than the one then in effect, the Company may submit with such recomputation a tariff or supplement to reflect such recomputed surcharge, the effective date of which shall be 10 days after filing.

(C) Indicates Change

**Columbia Water Company**  
**Calculation of State Tax Adjustment Surcharge:**

**Pennsylvania Corporate Income Tax Rate Reduction from 7.99% to 7.49%**

Last filed PA Corporate Net Income Tax Liability (2024)	\$1,294,902
Decrease in PA Corporate Net Income Tax Rate Effective January 1, 2026 (7.49% - 7.99%) / (100% - 7.49%)	-0.540%
Estimated Decrease in 2026 PA Corporate Net Income Tax [\$1,294,902 x (0.540)%]	(\$6,999)
Excess Credit applied for 2025 - <i>See Recon STAS 2025 Tab</i>	\$481
Adjusted STAS for 2025 (Net of Excess Credit)	(\$6,518)
Projected Sales of Water for Period January 1, 2026 through December 31, 2026 (Based on CWC Projections)	<u>\$7,162,953</u>
Surcharge Percent to Refund PA Corporate Net Income Tax Reduction [\$(6,518) / \$7,162,953]	<u><u>-0.09%</u></u>