



VIA ELECTRONIC FILING

December 17, 2025

Matthew Homsher, Secretary
Commonwealth of Pennsylvania
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street
Harrisburg, PA 17120

**Re: Aqua Pennsylvania, Inc. – State Tax Adjustment Surcharge (STAS) - Supplement
No. 5 to Tariff Water-PA P.U.C. No. 4**

Dear Secretary Homsher:

Enclosed is one copy of Aqua Pennsylvania, Inc.'s Supplement No. 5 to its Tariff Water-PA.P.U.C No. 4 and the Company's supporting STAS work papers for the state tax rate change.

Should you have any questions regarding this filing, please contact me at (610) 520-6359.

Sincerely,

A handwritten signature in blue ink that reads "Erin Feeney".

Erin M. Feeney
Manager, Rates
Aqua Pennsylvania, Inc.
EFDomzalski@AquaAmerica.com

cc: Certificate of Service

AQUA PENNSYLVANIA, INC.
BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Aqua Pennsylvania, Inc. : Aqua Pennsylvania, Inc. – State Tax Adjustment
Surcharge (STAS) - Supplement No. 5 to Tariff
Water-PA P.U.C. No. 4

CERTIFICATE OF SERVICE

I hereby certify that I have this day served a true and correct copy of the foregoing document upon the individuals and in the manner listed below, in accordance with the requirements of 52 Pa. Code § 1.54 (relating to service by a participant):

VIA EMAIL

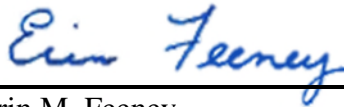
Office of Consumer Advocate
email to: ra-oca@paoca.org

Office of Small Business Advocate
email to: ra-sba@pa.gov

Technical Supervisor
Bureau of Audits
Pennsylvania Public Utility Commission
email to lburger@pa.gov , waburd@pa.gov ,
pirani@pa.gov, kmather@pa.gov

Paul Diskin
Marissa Boyle
Bureau of Technical Services
Pennsylvania Public Utility Commission
email to: pdiskin@pa.gov & mboyle@pa.gov

Dated: December 17, 2025



Erin M. Feeney
Manager, Rates
Aqua Pennsylvania, Inc.
762 W. Lancaster Ave.
Bryn Mawr, PA 19010
610-520-6359
EFDomzalski@AquaAmerica.com

AQUA PENNSYLVANIA, INC.
(hereinafter referred to as the "Company")

RATES, RULES, AND REGULATIONS

GOVERNING THE DISTRIBUTION AND SALE OF

WATER SERVICE

IN PORTIONS OF

ADAMS, BERKS, BRADFORD, BUCKS, CARBON, CHESTER, CLARION, CLEARFIELD,
COLUMBIA, CRAWFORD, CUMBERLAND, DELAWARE, FOREST, JUNIATA,
LACKAWANNA, LAWRENCE, LEHIGH, LUZERNE, MERCER, MCKEAN, MONROE,
MONTGOMERY, NORTHHAMPTON, NORTHUMBERLAND, PIKE, SCHUYLKILL,
SUSQUEHANNA, SNYDER, VENANGO, WARREN, WAYNE, AND WYOMING COUNTIES

IN THE COMMONWEALTH OF PENNSYLVANIA

ISSUED: December 17, 2025

EFFECTIVE: January 1, 2026

By:

Marc Lucca, President
Aqua Pennsylvania, Inc.
762 Lancaster Avenue
Bryn Mawr, Pennsylvania 19010

NOTICE

THIS TARIFF DECREASES THE STATE TAX ADJUSTMENT SURCHARGE.

LIST OF CHANGES MADE BY THIS TARIFF

Changes: Supplement No. 5 to Tariff Water-PA P.U.C. No. 4 decreases the State Tax Adjustment Surcharge (STAS) on page 28 (First Revised) of the Company's tariff to reflect a credit value of -0.11% effective January 1, 2026.

TABLE OF CONTENTS

	Page Number	
Rates, Rules, and Regulations	1	Fifth Revised (C)
List of Changes Made by This Tariff	2	Fifth Revised (C)
Table of Contents	3	Fifth Revised (C)
Table of Contents (cont'd)	4	Third Revised (C)
Table of Contents (cont'd)	5	Original Page
Held For Future Use	6	Original Page
Description of Territory Served	7	Original Page
Description of Territory Served (cont'd)	8	Original Page
Description of Territory Served (cont'd)	9	Original Page
Description of Territory Served (cont'd)	10	Original Page
Held For Future Use	11	Original Page

SCHEDULE OF RATES:

Metered and Unmetered Service Charge	12.1	Original Page
Consumption Charge	12.2	Original Page
Consumption Charge (cont'd)	12.3	Original Page
Consumption Charge (cont'd)	12.4	Original Page
Consumption Charge (cont'd)	12.5	Original Page
Metered and Unmetered Private Fire Service	12.6	Original Page
Metered and Unmetered Private Fire Service (cont'd)	12.7	Original Page
Public Fire Service	12.8	Original Page
Industrial Standby Rate	13	Original Page
Industrial Standby Rate (cont'd)	14	Original Page
Industrial Standby Rate (cont'd)	15	Original Page
Resale and Electric Generation Standby Rate	16	Original Page
Resale and Electric Generation Standby Rate (cont'd)	17	Original Page
Resale and Electric Generation Standby Rate (cont'd)	18	Original Page
Rider DIS - Demand Based Industrial Service	19	Original Page
Rider DRS - Demand Based Resale Service	20	Original Page
Rider EGS - Electric Generation Service	21	Original Page
Rider OPI - Off Peak/Interruptible Rate Service	22	Original Page
Rider OPI - Off Peak/Interruptible Rate Service (cont'd)	23	Original Page
Distribution System Improvement Charge (DSIC)	24	Second Revised
DSIC (cont'd)	25	Original Page
DSIC (cont'd)	26	Original Page
DSIC (cont'd)	27	Original Page

TABLE OF CONTENTS

SCHEDULE OF RATES (cont'd):	Page Number	
State Tax Adjustment Surcharge (STAS)	28	First Revised (C)
Page Held For Future Use	29	Original Page
Page Held For Future Use	30	Original Page
Page Held For Future Use	31	Original Page
Customer Assistance Program (CAP) Rider	32	Original Page
Customer Assistance Program (CAP) Rider (cont'd)	33	First Revised
Page Held For Future Use	34	Original Page
Page Held For Future Use	35	Original Page
Page Held For Future Use	36	Original Page
Page Held For Future Use	37	Original Page
Page Held For Future Use	38	Original Page
 RULES AND REGULATIONS:		
Introduction	39	Original Page
Introduction (cont'd)	40	Original Page
Definitions	41	Original Page
Definitions (cont'd)	42	Original Page
Definitions (cont'd)	43	Original Page
Application for Service	44	Original Page
Deposits and Credit Standards	45	Original Page
Billing and Payment	46	Original Page
Billing and Payment (cont'd)	47	Original Page
Service Connections	48	Original Page
Service Connections (cont'd)	49	First Revised
Service Connections (cont'd)	50	First Revised
Service Connections (cont'd)	51	First Revised
Service Connections (cont'd)	52	First Revised
Service Connections (cont'd)	53	Original Page
Meters and Meter Locations	54	Original Page
Meters and Meter Locations (cont'd)	55	Original Page
Meters and Meter Locations (cont'd)	56	Original Page
Construction Service	57	Original Page
Metered Fire Service	58	Original Page
Unmetered Fire Service/Hydrants	59	Original Page
Unmetered Fire Service/Hydrants (cont'd)	60	Original Page

SCHEDULE OF RATES

STATE TAX ADJUSTMENT SURCHARGE (STAS)

In addition to the net charges provided for in this Tariff, a surcharge of -0.11% will apply to all bills issued on or after the Effective Date at the bottom of this page. **(D)**

The above surcharge will be recalculated using the element prescribed by the Commission in its policy at 52 PA Code section 69.51 et seq.:

- On or before March 31 of each year; and/or
- Whenever the Company experiences a material change in any of the taxes used in calculation of the surcharge due to a change in the applicable tax rates, or in the basis of calculating such tax rates, or due to changes in the state tax liability arising under the law.

The recalculation will be submitted to the Commission within 10 days after the occurrence of the event which occasions such recalculation or as prescribed in the Commission's regulations or orders. If the recalculated surcharge is less than the one in effect, the Company will, or if the recalculated surcharge is more than the one in effect, the Company may, submit with such recalculation a tariff or supplement to reflect such recalculated surcharge. The effective date of such tariff or supplement shall be 10 days after filing or as prescribed in the Commission's regulations or orders. In the event that the Company files an increased surcharge subsequent to 10 days after the occurrence of an event which occasions a recalculation, the effective date of such tariff or supplement shall be 60 days after filing in accordance with section 1308(a) of the Public Utility Code, 66 Pa.C.S. § 1308(a) (regarding voluntary changes in rates), unless otherwise directed by the Commission.

The surcharge shall be rolled into base rates when increased or decreased base rates are made effective.

AQUA PENNSYLVANIA, INC.

STATE TAX ADJUSTMENT SURCHARGE
FILED: DECEMBER 17, 2025
EFFECTIVE JANUARY 1, 2026

(1) PA CNIT Rate Reduction for 2026	\$	(753,877)	Attachment A
(2) Reconciliaton of Prior STAS			
(3) Net Due from (to) Customers		<u>(753,877)</u>	
(4) Operating Revenues Subject to STAS from January 1, 2026 through December 31, 2026	\$	656,041,861	Attachment A
(5) State Tax Adjustment Surcharge		-0.11%	Ln. 3 / Ln. 4

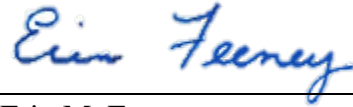
AQUA PENNSYLVANIA, INC.
ATTACHMENT A
STATE TAX ADJUSTMENT CALCULATION

		Black Box Settlement, R-2024-3047822
(1) Tax Expense without PA Tax Law Change	\$ 31,255,739	
(2) Tax Expense with PA Tax Law Change	<u>\$ 30,704,784</u>	
(3) Tax Reduction	\$ (550,955)	
(4) Federal Income Tax Rate	21.00%	
(5) 2026 State Income Tax Rate	7.49%	
(6) T = Effective Federal and State Income Tax Rate	26.9171%	
(7) Revenue Requirement Factor = $(1 / (1 - T))$	1.368309	
(8) Revenue Requirement Change due to change in effective income tax rate in 2026	<u>\$ (753,877)</u>	Ln. 3 x Ln. 7
(9) Total Operating Revenues (a)	656,041,861	
(10) Collection Period for STAS	x (365 / 365)	
(11) Operating Revenues Subject to STAS from January 1, 2026 through December 31, 2026	<u>656,041,861</u>	

(a) Total Operating Revenues post Act 11 from Tariff Compliance Filing Proof of Revenues at Docket No. R-2024-3047822

VERIFICATION

I, Erin Feeney, Manager of Rates of Aqua Pennsylvania, Inc., hereby state that the facts set forth in Aqua Pennsylvania, Inc.'s STAS workpapers are true and correct to the best of my knowledge, information and belief, and that 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).



Erin M. Feeney
Manager of Rates
Aqua Pennsylvania, Inc.

Dated: December 17, 2025