



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 Wastewater, Inc. – State Tax Adjustment Surcharge (STAS) -
Supplement No. 5 to Tariff Sewer-PA P.U.C. No. 4**

Dear Secretary Homsher:

Enclosed is one copy of Aqua Pennsylvania Wastewater, Inc.'s Supplement No. 5 to its Tariff Sewer-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 WASTEWATER, INC.
BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Aqua Pennsylvania Wastewater, Inc. : Aqua Pennsylvania Wastewater, Inc. – State Tax
Adjustment Surcharge (STAS) - Supplement No.
5 to Tariff Sewer-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

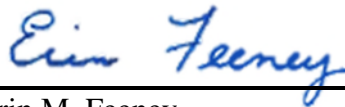
Office of Consumer Advocate
email to: ra-oca@paoca.org

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

Technical Supervisor
Bureau of Audits
Pennsylvania Public Utility Commission
Three East Keystone
Commonwealth Keystone Building
400 North Street
Harrisburg, PA 17120
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 WASTEWATER, INC.
(hereinafter referred to as the "Company")

RATES, RULES, AND REGULATIONS

GOVERNING THE COLLECTIONS OF

WASTEWATER

IN PORTIONS OF

ADAMS, BEAVER, BERKS, BUCKS, CARBON, CHESTER, CLARION, CLEARFIELD,
DELAWARE, LACKAWANNA, LUZERNE, MERCER, MONROE, MONTGOMERY, PIKE,
SCHUYLKILL, VENANGO, 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 Sewer-PA PUC No. 4 decreases the State Tax Adjustment Surcharge (STAS) on page 16 (First Revised) of the Company's tariff to reflect a credit value of -0.17% effective January 1, 2026.

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SCHEDULE OF RATES

STATE TAX ADJUSTMENT SURCHARGE (STAS)

In addition to the net charges provided for in this Tariff, a surcharge of -0.17% will apply to all bills issued on or after the Effective Date at the bottom of this page for Rate Zones 1, 2, 3, 4, 5, and 6. **(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 WASTEWATER, INC.

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

(1) PA CNIT Rate Reduction for 2026	\$	(146,657)	Attachment A
(2) Reconciliation of Prior STAS			
(3) Net Due from (to) Customers		<u>(146,657)</u>	
(4) Operating Revenues Subject to STAS from January 1, 2026 through December 31, 2026	\$	84,150,095	Attachment A
(5) State Tax Adjustment Surcharge		-0.17%	Ln. 3 / Ln. 4

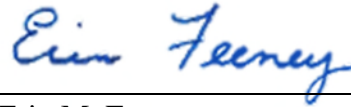
AQUA PENNSYLVANIA WASTEWATER, INC.
ATTACHMENT A
STATE TAX ADJUSTMENT CALCULATION

		Black Box Settlement, R-2024-3047824
(1) Tax Expense without PA Tax Law Change	\$ 7,517,534	
(2) Tax Expense with PA Tax Law Change	<u>\$ 7,410,353</u>	
(3) Tax Reduction	<u>\$ (107,181)</u>	
(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>\$ (146,657)</u>	Ln. 3 x Ln. 7
(9) Total Operating Revenues (a)	84,150,095	
(10) Collection Period for STAS	x (365 / 365)	
(11) Operating Revenues Subject to STAS from January 1, 2026 through December 31, 2026	<u>84,150,095</u>	

(a) Total Operating Revenues post Act 11 from Tariff Compliance Filing Proof of Revenues at Docket No. R-2024-3047824

VERIFICATION

I, Erin Feeney, Manager of Rates of Aqua Pennsylvania, Inc., hereby state that the facts set forth in Aqua Pennsylvania Wastewater, 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