



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

IN REPLY PLEASE
REFER TO OUR FILE

January 28, 2026

ALL PARTIES OF RECORD

Re: TIRLOCHAN S WALIA v. PITTSBURGH WATER AND
SEWER AUTHORITY
Docket Number: F-2022-3032572

To All Parties of Record:

On January 21, 2026, my office received Exceptions to the Initial Decision of Administrative Law Judge DeVoe in the above captioned matter. Our review of the filing revealed that no certificate of service or other indication that the parties of record to the case were served with the Exceptions. Therefore, we have enclosed a copy of the Exceptions to constitute service for purposes of 52 Pa. Code §5.533.

Due to the failure of Tirlochan S. Walia to provide service on all the parties of record to the case, and in order to avoid prejudice to any party pursuant to 52 Pa. Code §5.535, the Respondent shall have until February 12, 2026 to file Reply Exceptions.

Sincerely,

A handwritten signature in black ink that reads 'Matthew L. Homsher'.

Matthew L. Homsher
Secretary

Enclosure
MH: acg

cc: All Parties of Record
Document Folder

JAN 21 2026

Tirlochan S Walia

M.B.A., Ph.D.

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SECRETARY'S BUREAU
Tel: (412)-362-2373
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Pennsylvania Public Utility Commission
400 North Street
HARRISBURG; PA 17120

Dated: January 21, 2026

Ref: Docket F-2022-3032572. Tirlochan S. Walia v. Pittsburgh Water and Sewer Authority.
Initial Decision of the office of ALJ, dated January 12, 2026. **EXCEPTIONS** of complainant.

Dear Secretary Homsher,

Please find my **exceptions** to the Initial Decion as follows:

A) The ALJ observation on p 29 "In conclusion, I find that PWSA has correctly billed Mr. Walia's account consistent with its **Commission-approved tariff** (emphasis added)", after taking note of the PWSA practice of 'rollover' and 'billing in blocks of 1,000 gallons', is a **declarative statement** with no **textual and logical** basis, and can be sustained only by ignoring/discounting/wishing away

(1) **note** made in the Commission O&O of 06-15-2023. On p12, line2 the Commission succinctly noticed "**We note that this [rollover] is not in the tariff.....**(emphasis added)". (To my knowledge there has been no retraction by the Commission.)

(2) **Commission O&O of 04-20-2023 eschewed and disabused both the practice of 'rollover' and 'billing in blocks of 1,000 gallons'** by redoing my bills of November 18, 2021 and February 17, 2022. (To my knowledge there has been no retraction by the Commission.)

This Initial Decision obliterates the proceedings of 11-30-23 in its entirety, and puts things back to where they were post the Initial Decision of 01-05-2023.

I am reproducing below an excerpt from my Telephone Hearing 09-11-2025 — **Closing Statement (Reply Brief)**, dated October 15, 2025, p2, section D

If, the '**Believe it or Not**' absurdity that a difference of 0.1 gallon in meter reading results in billing of additional 1,000 gallons does not evidence '**conceptual bankruptcy**' of the parameters and logic underpinning this billing system, nothing will. (see p15 of the above mentioned O&O).

Date	Time	Meter Reading in Gallons
2/14/2022	21:00	5036.2
1/13/2022	21:00	3999.9 ²
Calculated Usage based on meter readings		1036.3

²As explained at the 11-30-23 hearing, had this meter reading been 4,000.0 instead of 3,999.9, a difference of 0.1 gallon, the PWSA billing would have been for 1,000 gallon instead of the actual billing for 2,000 gallon.

The '**Believe it or Not**' absurdity is trashed and the '**nothing will**' prevails, an affront to rhetoric and logic. Let it sink in, a difference of 0.1 gallon in meter reading results in a billing of additional 1,000 gallons; and the ruling is a sound logical '**billing system**'!

See also the ENCLSR to the 'Appendix' referred to on page 2. The ENCLSR demonstrates that if the above bill had been based on mid-night meter readings rather than the 21:00 meter readings, I would have been billed for 1,000 gallon instead of the actual billing for 2,000 gallon, even by the PWSA standards.

Presumptuous it may be, a very basic primer on **TARIFF** might be helpful:

- (1) **TARIFF HAS FORCE OF LAW.**
- (2) **Tariff** must be **GAAP (Generally Accepted Accounting Principles)** compliant.
- (3) **Tariff** and its **text** are approved by the Commission. **Tariff** is impervious to any and all PWSA testimony primary/additional/tertiary.
- (4) **Tariff** with a 'rollover' provision is **oxymoron**. It contravenes **GAAP**.

B) On the other hand, if **TARIFF** means the **PUC approved TARIFF** as interpreted by the Commission and, if the PWSA is subject to and bound by the statutory **PUBLIC UTILITY CODE, § 1303. Adherence to Tariffs**, I stand by my facts based and (objective) logic driven assessment that:

with the exception of 'minimum charge', the PWSA billing practices have **NO FIDELITY** to the **PUC approved TARIFF**. The PWSA is engaged in a series of ongoing across the board violations in flagrant disregard of the statutory **Public Utility Code, § 1303. Adherence to tariffs**. **VIRTUALLY ALL THE PWSA BILLING RELATED ACTS INDIVIDUALLY AND COLLECTIVELY ARE ANYTHING BUT***. (*Effectively eviscerating the section § 1303 from the code.*)

Instead of repeating the factual arguments supporting the above assessment (an exercise in futility) I have attached a copy of the Appendix **PWSA AND THE PUC APPROVED TARIFF** to my Letter to the Commission dated October 15, 2024, **hoping Commission just might peruse it.**

C) It is past time the Commission pursuant to its mandate enforce the incontestable statutory **PUBLIC UTILITY CODE, § 1303. Adherence to tariffs**. The 'tariffs' connote only the **PUC approved tariffs**, no exceptions brooked.

(D) It is past time that the Commission proscribe the PWSA from publishing 'My Water Usage' section of the monthly billings, a section with nothing but disinformation in the guise of having an informed customer. There is not a **single statistic/graph** in this section pertaining to **water usage**, PWSA perjury of 11-30-23 notwithstanding¹, all the information is about 'gallons billed'.

Secondly, since the billing cycles can vary from 26 to 35 days, purported monthly bar graphs in this section are not only not informative but outright disinformation — any inter-year and intra-year monthly comparisons are spurious and misleading.

(E) PWSA Exhibit 9 referred to in the ID (page 10, line 16) is a stripped down version of my November 2021 and February 2022 bills, which were already in evidence at that time; stripped of the **incriminating data details**. See (A-2) above.

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*PWSA does use (misuse) the Tariff specified rate of \$14.64/16.38

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(F) If OATH is to be nothing more than a vacuous inconsequential exercise in ritualistic observation — it might be better to simply remove the OATH from the protocol of these proceedings, thereby preserving **sanctity** and **integrity** of the **OATH**.

The ID is eerily silent on perjury committed by the PWSA on 11-30-23¹ and serial perjuries committed on 09-11-2025². (Per the Commission interpretation of the **Commission-approved Tariff**, as opposed to OALJ interpretation.)

This being my last correspondence with the Commission, I will be remiss if I did not express my deep gratitude to the Commission and its staff for keeping my complaint alive all along, even when facing sudden death.

Sincerely,

A handwritten signature in black ink, consisting of two large, overlapping loops followed by a short horizontal stroke.

ENCLSR.

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COPY: Hon. Emily I. DeVoe. ALJ. Pennsylvania Public Utility Commission. Pittsburgh.
Lauren M. Burge, Esqr. Eckert Seamans Cherin & Mellot, LLC. Pittsburgh.
Office of Special Assistant. Pennsylvania Public Utility Commission. Harrisburg.

¹Above referred Appendix PWSA AND THE PUC APPROVED TARIFF, p2 6(i).

²Telephone Hearing 09-11-2025 — Closing Statement, dated September 22, 2025, p1 last paragraph.

PWSA AND THE PUC APPROVED TARIFF

1)(a) The '**Gallons Billed**' centric billing system of the PWSA does not have, and cannot have, any fidelity to the '**Gallons Used**' centric PUC approved Tariff, Rules, and Regulations. PUC Gallons 'Used' and PWSA Gallons 'Billed' are not congruent, are not correlated, and do not always move in the same direction; any semblance is incidental.

Therefore, per se, **no credible explanation of the PWSA billing practices consistent with the PUC approved Tariff is to be had** (logically speaking, one simply does not exist). Attempts at 'explaining away'¹ and prevarications^{2,3} by the PWSA notwithstanding.

(b) '**Rollover**' is an intrinsic and a defining feature of the PWSA billing. However, the term '**Rollover**' and/or 'rollover' **terminology** is nowhere to be found in the PUC approved Tariff, Rules, and Regulations. The PWSA 'rollover' concept and attendant methodology is conceptually bankrupt. See (2).

(c) '**Sample Residential Customer Bill**' at the PWSA website has no mention of '**Rollover**' and/or '**rollover**' **terminology**. To the contrary, it contains the following unambiguous statement 'for every **full**(emphasis added) 1,000 gallons over the minimum, PWSA charges \$14.64'.

(d) The PWSA has tortured the Tariff by **unlawfully** conflating the Tariff provision '**Consumption Charge Rate per 1000 Gals.**'⁴ to span a *fanciful* and contorted provision '**Consumption Measured in increments of 1000 Gals.**'— a baseless, grotesque, and unwarranted distortion; there is nothing in the Tariff to justify this eccentric rationale for this **unlawful** modality⁵ [See (4)]. The TARIFF mandate is consumption measured in gallons (default) and 'charged' per 1000 gallons. 'Measure' and 'Charge' are not synonyms.

(2) The PWSA billing system is bereft of and unencumbered by any fealty to the universal foundational and basic (all but doctrine) tenet of accounting, viz., **Cost/Revenue is to be reckoned in the time period incurred/generated**⁶.

(3) Asked to explain the disparity in billing treatment of a hypothetical customer with 1,300 gallons usage and my November, 2021 bill⁷ with a usage of 1,298.6 gallons,

Date	Time	Meter Reading in Gallons
11/15/2021	21:00	2047.9
10/13/2021	22:00	749.3
Calculated Usage based on 1298.6 meter readings		

Ms. mechling in the course of her 'explaining away' made this telling and unbelievably 'stunning' statement — '**Tariff does not include everything**'. A 'legally controlling' PUC approved Tariff, with **full force of law**, is reduced to something akin to a 'suggestive directive' and that too in need of fill in the blanks.

I do not find in the Tariff any indication of the PUC abrogating or delegating to the PWSA the authority to amend the PUC approved Tariff; PWSA cannot be its own arbiter.

(4) Bankruptcy of the logic of the illogic (illogic of the logic) of the PWSA billing is on full stark display in my February, 2022 bill⁸.

Date	Time	Meter Reading in Gallons
2/14/2022	21:00	5036.2
1/13/2022	21:00	3999.9
Calculated Usage based on meter readings	1036.3	

I was billed for 2,000 gallons, had the reading on 1/13/2022 been 4,000.0 gallons instead of 3,999.9 gallons — a difference of measly 0.1 gallon, I would have been billed for 1,000 gallons.

The ‘surreal’ needs to be underlined: a difference in reading of 0.1 gallons resulted in additional charges for 1,000 gallons — go figure!

See Enclsr for further proof of the arbitrary caprice and resulting untenability of the PWSA (fancied) billing.

It needs to be underscored that actual usage during the period is 1,036.3 gallons, the **basis of my original complaint**⁹.

(5) Per the standard interpretation of the of the language of the “Sample Residential Customer Bill”, viz. ‘(for every **full** (emphasis added) 1,000 gallons over the minimum, PWSA charges \$14.64)’, I should have been billed for only 1,000 gallons in (3) and (4) above irrespective of the partial gallons up to and including 999.9 gallons¹⁰.

(6)(i) Every monthly PWSA bill has a prominently displayed ‘**My Water Usage**’ section. When asked to point out a single statistic/graph pertaining to ‘my water usage’ on the monthly bill, Ms. Mechling, in contradiction to her previous testimony, pointed to mislabeled ‘Gallons Used this Period’ as ‘gallons used’ during the period; mislabeled ‘Gallons Used this Period’ is actually ‘Gallons billed this period’.

On 9/14/22 (initial call-in telephonic hearing) Ms. Mechling testified, under oath, and stated categorically and unequivocally that actual gallons used are not ‘**displayed**’ on the monthly water bill and are available on line only¹¹ (rationale given for not ‘displaying’ actual usage is without merit, and garble). By incessantly insisting that ‘Gallons Used this Period’ are ‘*gallons used*’ and not ‘*gallons billed*’ (even after this mislabeling had been pointed out), Ms. Mechling knowingly and gratuitously committed **perjury** during her testimony on Nov30, 2023; this should be of note to the Commission¹².

(ii) Although the section is titled ‘**My Water Usage** (emphasis added)’, there is not a **single** statistics/graph in this section about ‘water usage’; all the information ‘displayed’ is for ‘**Gallons Billed**’. It is for the commission to decide whether this is just happenstance or part of the gestalt^{2,3}, omission and obfuscation (see also 1(c), 1(d) and(7)), and a calculated attempt at misdirection. It is an exercise in (brazen) disinformation to the customer in the guise of having an ‘informed customer’.

(7) Ms. Mechling testified that PWSA practice is in line with other Water Utilities — the conceit that the **PUC approved Tariff** can be amended/alterd and abused by some implied consensus of the (regulated) utilities is audacious and odious sophistry and does violence to the very concept of ‘**regulated**’ rendering it functionally vacuous and insipidly inconsequential. Law requires **full and faithful** compliance with all the provisions of the **PUC approved Tariff**, self validating ‘practice is reasonable’¹³ and dubious ‘industry standards’¹³ are neither redeeming nor immunizing.

(8) The woeful inadequacies of the internal and external controls are distressingly troubling and unsettling¹⁴. The near death experience of my complaint, first by the clean bill of health given to the PWSA in the disposition of my informal complaint (4/4/22) and second by the ALJ order to mark the docket closed (1/4/23), should give commission pause, and cause for introspection. Were it not for the incisive analytics of the commission staff¹⁵, my complaint would be part of the ash heap of impertinent irritants, and the PWSA in spite of vehemently proclaiming that ‘Tariff has force of law’ (9/14/22 hearing), will be free to trash the same Tariff at will.

To sum it all up — this is not a case of some inadvertent one-off infraction at the fringe; the **PWSA** is engaged in what can only be described as considered, systemic, and subversive (to what end) disregard of the **PUC approved Tariff, Rules, and Regulations** (exception: minimum charge) that is an affront to the PUC oversight function.

For the record, I AM EXTREMELY GRATEFUL AND INDEBTED TO THE COMMISSION AND ITS STAFF for keeping my complaint alive¹⁶.

Enclsr.

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¹ Tirlochan S. Walia v. The Pittsburgh Water and Sewer Authority; OPINION AND ORDER, dated June 15, 2023, p 11 ‘Ms. Mechling was asked “Has your review of the Authority’s records revealed any errors by the Authority in applying the **tariff-approved** (emphasis added) rates to [the] Complainant?” Ms. Mechling replied, “No it has not.” Tr. At 44. Ms. Mechling stated, “Nothing indicates that there were **errors** (emphasis added) by PWSA in the application of the applicable rates to the Complainant’s consumption.” *Id.*’

² *ibid.* PP 11-12 All the examples of rollover proffered by the PWSA are innocuous and inconsequential sounding — but **grossly atypical, intentionally misleading, and fallacious** 5 gallons. At the rate of 5 gallons per month it will take 200 months of ‘beyond’ i.e. 16 years and 8 months (almost 17 years) of ‘beyond’ to accumulate billable 1,000 gallons. Over any 17 year period Tariff is likely to change more than once — which tariff does PWSA use to bill these accumulated 1,000 gallons; one at the beginning, at the end, at the middle, or some kind of weighted average?

³ *ibid.* p 14 ‘additional five(5) gallons rolls to next month, and **possibly** (emphasis added) beyond^{5a} — actually for rollovers of less than 500 gallons ‘iron-law’ of arithmetic dictates that it is **assuredly** beyond (statistically, half the customers); for rollovers of more than 500 gallons, higher the rollover gallons the lower is the frequency of ‘beyond’. The only exception is a stylistic example of rollover of exactly 500 gallons every month.

⁴ Tariff is silent on how to charge for partial 1,000 gallons, leaving it open to two alternatives:

(i) truncate partial thousand gallons — this results in PWSA losing revenue of partial thousand gallons up to and including 999.9 gallons.

(ii) rounding-off the partial thousand gallons [The PWSA flippant argument that ‘rounding’ consumption is not in public interest (ID of the Office of ALJ), dated January 5, 2023, p 11, lines 9-10) lacks basis]

Because of the disparate results of the two alternatives, the Tariff may want to clarify the methodology to be used. Conventionally, silence implies rounding-off.

Under no circumstance **rollover** may be mused. Each billing cycle must start with the counter at zero - rudimentary.

⁵ The Commission might be interested in evaluating the impact of this unlawful modality on the PWSA revenue. At a minimum the PWSA gets access to customer funds earlier than due under the approved Tariff — **unlawful taking**. See (4) above, also enclsr to my letter to Secretary Chiavetta, dated June 26, 2023 (post on date 7/19/23).

⁶ Even mom-and-pop stores observe this commonsense basic (all but) doctrine.

⁷ Tirlochan S. Walia v. The Pittsburgh Water and Sewer Authority; O&O dated April 20, 2023, p 16.

⁸ *ibid.* p 15.

⁹ My original complaint was in-part a modest attempt to have the PWSA round off rather than (what I surmised - erroneously) round up of 1,036.3 gallons to 2,000 gallons. Nobody, daresay including the Commissioners, could have ever entertained the possibility of such a widespread abusive *disregard* for the **PUC approved Tariff**.

¹⁰ I am cognizant of the fact that this results in PWSA losing revenue for all partial gallons up to 999.9 gallons. See f.n. 4. I am only underscoring the disingenuousness, if not outright misdirection.

¹¹ Tirlochan S. Walia v. The Pittsburgh Water and Sewer Authority; OPINION AND ORDER dated April 20, 2023 p 18. ‘PWSA explained that it does not display charges in less than 1,000 gallons because the tariff provides that billing will be in 1,000 gallon increments. Tr. at 56. PWSA provided that Mr. Walia could see his usage online. Tr. at 57’.....

¹² If ‘OATH’ means anything more than a ritual, Office of the ALJ is obligated to address this serious breach.

¹³ Tirlochan S. Walia v. The Pittsburgh Water and Sewer Authority; OPINION AND ORDER dated April 20, 2023 p 10. ‘PWSA notes that PWSA witness Julie Mechling testified that “PWSA” practice is reasonable and it’s consistent with industry standards.’

¹⁴ A meaningful objective investigation with probity, rather than the perfunctory dispositive review with the tacit presumption of the PWSA being factually correct, of my informal complaint BCS No: 3823111 should have exposed widespread abuse of the Tariff.

An independent third party ‘audit’ would have had the same results.

¹⁵ Ideally this information should have been developed during handling of my informal complaint (f.n. 14).

¹⁶ 1. The PWSA asked for summary dismissal dated June 10, 2022, of my complaint.

2. Initial Decision of the Office of ALJ, dated January 4, 2023, ordering the docket be closed.

3. The PWSA asked for ‘no merit’ reconsideration dated May 5, 2023, of PUC O&O dated April 20, 2023.

February 17, 2022 Bill — Iterations

		Time	Reading	Calculated Usage	PWSA (fancied) Billing Gallons
Actual ¹	2/14/22	09:00 PM	5,036.2		
	1/13/22	09:00 PM	3,999.9		
				1,036.3	2,000
Actual ²	2/14/22	midnight	5,036.4		
	1/13/22	midnight	4,000.4		
midnight				1,036.0	1,000

¹actual.

²actual, but meter readings at midnight.

NOTE: 1. 'Date' is ushered in/out at midnight not at 09:00 PM.
2. I learned to do these calculations, courtesy of the Commission staff.

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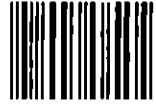
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