



**COMMONWEALTH OF PENNSYLVANIA**  
PENNSYLVANIA PUBLIC UTILITY COMMISSION  
COMMONWEALTH KEYSTONE BUILDING  
400 NORTH STREET  
HARRISBURG, PENNSYLVANIA 17120  
February 19, 2026

**ANDREW SMITH  
PRESIDENT  
RIEMER NATURAL GAS LLC  
135 HARRIS ROAD  
BUTLER PA 16002**

**RE: Gas Cost Rate Audit  
Docket No. D-2025-3056046**

Dear Mr. Smith:

Enclosed is a copy of the Bureau of Audits' report on Riemer Natural Gas LLC's Gas Cost Rate for the 12-month periods ended August 31, 2024, August 31, 2023, and August 31, 2022. This report was released to the public by the Commission at its Public Meeting held on February 19, 2026. The audit report disclosed the following findings:

Finding No. 1 – Riemer understated sales in June 2024 and March 2023.

Finding No. 2 – Riemer recovered \$3,365 for sales tax on gas purchases.

Because the Company states it agrees with the audit report, it is directed to implement the recommendations included therein. The Commission appreciates your cooperation in conjunction with this audit.

Sincerely,

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

Matthew L. Homsher  
Secretary

Enclosure