



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

February 23, 2026

**DAVID T LEWIS
PRESIDENT AND GENERAL MANAGER
COLUMBIA WATER COMPANY
220 LOCUST STREET
PO BOX 350
COLUMBIA PA 17512**

**RE: Distribution System Improvement Charge
Section 1307(e) Reconciliation Statement
For the 12 months ended December 31, 2025
M-2026-3059830**

Dear Mr. Lewis:

The Bureau of Audits has reviewed Columbia Water Company's Distribution System Improvement Charge (DSIC) Section 1307(e) Reconciliation Statement for the 12 months ended December 31, 2025.

Based upon staff review, it appears that the DSIC Section 1307(e) Reconciliation Statement, filed on January 15, 2026, is mathematically accurate and, accordingly, shall be deemed an adequate filing within the meaning of Section 1307(e) of the Public Utility Code, 66 Pa. C.S. § 1307(e).

Acceptance of the DSIC Section 1307(e) Reconciliation Statement is expressly subject to such further review and revision as may be found necessary as the result of a subsequent Commission audit or some other proceeding. Acceptance shall not constitute approval of either the accuracy of the reported figures or the reasonableness of the underlying transactions.

This Secretarial Letter does not preclude a party from later filing a complaint on the substance or operation of the adjustment clause rate change filing. Any subsequent submissions to the Commission related to this docketed case should reference Docket No. M-2026-3059830.

Sincerely,

A handwritten signature in black ink that reads 'Matthew L. Homsher'. The signature is written in a cursive, flowing style.

Matthew Homsher
Secretary