



COMMONWEALTH OF PENNSYLVANIA

February 27, 2026

The Honorable Jeffrey Watson
Administrative Law Judge
PA Public Utility Commission
Office of Administrative Law Judge
Piatt Place
301 Fifth Avenue, Suite 220
Pittsburgh, PA 15222

The Honorable Emily DeVoe
Administrative Law Judge
PA Public Utility Commission
Office of Administrative Law Judge
Piatt Place
301 Fifth Avenue, Suite 220
Pittsburgh, PA 15222

Re: Pennsylvania Public Utility Commission v. Pennsylvania-American Water Company / Docket Nos. R-2025-3057983 (Water) / R-2025-3058051 (Wastewater)

Dear Judge Watson and Judge DeVoe:

Enclosed please find the Rebuttal Testimony and Exhibits of Joseph Kubas, labeled OSBA Statement No. 1-R, with associated exhibits OSBA Rebuttal Exhibit JK-1R, and OSBA Exhibit JK-2R, on behalf of the Office of Small Business Advocate (“OSBA”), in the above-referenced proceedings.

As evidenced by the enclosed Certificate of Service, all known parties will be served, as indicated.

If you have any questions, please do not hesitate to contact me.

Sincerely,

/s/ Rebecca Lyttle

Rebecca Lyttle
Assistant Small Business Advocate
Attorney ID No. 201399

Enclosures

cc: PA PUC Secretary Matthew L. Homsher (Cover Letter & Certificate of Service Only)
Joe Kubas
Jason Hails
Roger Cathcart
Parties of Record

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Pennsylvania Public Utility Commission	:	
	:	Docket Nos. R-2025-3057983 (Water)
v.	:	R-2025-3058051 (Wastewater)
	:	C-2025-3058770 (Water)
Pennsylvania-American Water Company	:	C-2025-3058771 (Wastewater)

CERTIFICATE OF SERVICE

I hereby certify that true and correct copies of the foregoing have been served via email (*unless otherwise noted below*) upon the following persons, in accordance with the requirements of 52 Pa. Code § 1.54 (relating to service by a participant).

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Date: February 27, 2026

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