

BEFORE THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

Adam M. Copenhaver,

Complainant,

v. Docket No. C-2026-3060873

Columbia Water Company,

Respondent.

STATEMENT OF WITNESS QUALIFICATIONS & SCOPE OF TESTIMONY

I. WITNESS IDENTIFICATION

*** Name: Adam Copenhaver**

*** Capacity: Complainant / Residential Ratepayer**

*** Professional Background: Contract Management Accountant / Financial Specialist - Pennsylvania State University College of Medicine**

*** Property Address: 339 Cherry Street, Columbia, PA 17512**

II. PURPOSE OF TESTIMONY

The purpose of this testimony and the accompanying exhibits is to provide a clinical, data-driven analysis of the financial and regulatory discrepancies within Tariff Supplement 138. This testimony focuses on the Substantiation Gap between the Respondent's loan certifications and the actual project execution.

"Substantiation Gap" refers to the discrepancy between what Columbia Water Company certified to regulators and what their executed project documents actually show.

III. SCOPE OF ANALYSIS

As a professional accountant, I have performed a documentary reconciliation of the following public records:

*** PENNVEST Loan Agreements - identifying deviations between board approved project scopes and certified amendments.**

*** RTKL Certifications - verifying whether mandatory amendments or disclosures were properly filed.**

*** PUC Financial Filings - identifying retroactive revisions affecting surcharge calculations.**

*** Governance Mapping - assessing internal control impairments stemming from related-party entanglements.**

IV. METHODOLOGY

My analysis utilizes standard Variance Analysis and Documentary Reconciliation. I have compared the "Board-Authorized Baseline" against the "Final Certified Status" to identify material deviations in project scope and financial eligibility.

V. DECLARATION OF ONGOING HARM (CONTINUING VIOLATION)

I testify that the discrepancies identified herein result in a Continuing Violation. Because the current \$9.92 monthly surcharge is calculated based on flawed "Beginning Balances" and "Ghost Amendments" documented in these exhibits, the financial harm is renewed with every billing cycle. As a result, the statute of limitations does not apply; the violation is active, ongoing, and not discoverable earlier due to incomplete records withheld until the 2026 RTKL release.

VI. VERIFICATION

I, Adam M. Copenhaver, hereby state that the facts above set forth 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).

Dated: March 12, 2026

Adam M. Copenhaver

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