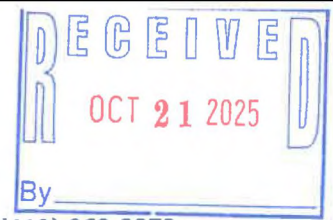


Tirlochan S. Walia
M.B.A., Ph.D.

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SHADYSIDE; PA 15206

Tel: (412)-362-2373
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Matthew L. Homsher, Secretary
Pennsylvania Public Utility Commission
400 North Street
Harrisburg, PA 17120

Dated: October 15, 2025

Ref: Docket F-2022-3032572. Tirlochan S. Walia v. Pittsburgh Water and Sewer Authority.
Subject: Telephone Hearing 09-11-2025 — **Closing Statement (Reply Brief)**.

Dear Secretary Homsher,

At the 9-11-25 hearing ALJ set a deadline of 9-25-25 for filing closing statements. Accordingly, I mailed my closing statement (main brief) on 9-22-25.

On 9-23-25 I received a 'detailed' voice-mail, (**stamped, not accessed, 4:31 p.m.**), from Ms. Burge indicating her intention to seek one week extension for filing her closing statement.

The e-mail (copy enclosed) sent by Ms. Burge to the ALJ DeVoe is dated 9-23-25, **stamped 5:06 p.m.**

Ms. Burge waited all of 35 minutes for 'but have not yet received a response' to a 'detailed' voice-mail.

On 9-25-25 ALJ issued an Interim Order extending the deadline for initial brief to October 2, 2025.

Since my mailing of 9-22-25 had to be, and was, copied to Ms. Burge, the extension gave Ms. Burge an unintended but nevertheless an undue advantage in her response.

Above said is simply a 'statement of facts' and should not in anyway be construed as commentary on the Interim Order of 9-25-25.

THE OALJ AND THE COMMISSION MAY DRAW THEIR OWN CONCLUSIONS FROM THESE FACTS.

B) The relatively voluminous bulked-up contortions, the PWSA **Main Brief** dated Oct 2, 2025 notwithstanding, all the past OPINION AND ORDERS are **still** full force valid. Particular attention is drawn to the OPINION AND ORDER, dated April 20, 2023.

The 'Brief' devotes considerable time and space in resurrecting settled 'Burden of Proof':
'.....Based upon examination of the billing data supplied by PWSA, we cannot agree with the ALJ that the Complainant has failed to carry his burden of proving PWSA's Commission-approved is no longer reasonable or has been applied unreasonably.....it appears as if Mr. Walia may not have been billed in accordance with terms of the tariff¹. For further elaboration see section (B) of my 'Closing Statement' (main brief), dated September 22, 2025.

C) It should come as a surprise (shock) to the OALJ and the Commission that PWSA **does claim an overriding superior** reading of the Tariff — superior to that of the **COMMISSION** (I, as an outsider, am speechless-flabbergasted). This is not politics. A LIE no matter how often repeated or how much space devoted to it, is still a LIE. What is it in the 'We note that this

is not in the tariff that the PWSA finds incomprehensible or open to interpretation? Since, professional temperate language of the Commission has failed to register with the PWSA, let me state as emphatically as permissible:

THE PUC APPROVED TARIFF HAS NO (NADA) PROVISION FOR 'ROLLOVER'. 'ROLLOVER' IS ANETHMA TO ACCOUNTING, IT DEFIES AND DEFILES THE UNIVERSAL BASIC TENET (NOT PRINCIPLE) OF ACCOUNTING, VIZ., THE COST/REVENUE IS TO BE RECKONED IN THE PERIOD INCURRED/GENERATED, PERIOD.

THE PUC APPROVED TARIFF HAS NO (NADA) PROVISION OR EVEN MENTION FOR USAGE BEING MEASURED IN BLOCKS OF 1,000 GALLON, PERIOD. 'CHARGE' AND 'MEASURE' ARE NOT SYNONYMS.

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	

Sincerely,



Enclsr.

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

¹OPINION AND ORDER, dated April 20, 2023, p 14.

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.

DeVoe, Emily

From: Lauren Burge <lburge@eckertseamans.com>
Sent: Tuesday, September 23, 2025 5:06 PM
To: DeVoe, Emily
Cc: Sarah C. Stoner
Subject: [External] Walia v. Pittsburgh Water (F-2022-3032572) - Pittsburgh Water Request to Modify Briefing Schedule

Follow Up Flag: Follow up
Flag Status: Completed

ATTENTION: *This email message is from an external sender. Do not open links or attachments from unknown senders. To report suspicious email, use the [Report Phishing button](#) in Outlook.*

Good afternoon, Judge DeVoe,

During the September 11, 2025 hearing in the above matter, the parties were directed to file Main Briefs by September 25, 2025, and Reply Briefs by October 9, 2025. Pittsburgh Water plans to cite its testimony from the September 11 hearing in its Main Brief; however, it has come to my attention that the transcript of the September 11 hearing is not yet available.

To address this, Pittsburgh Water respectfully requests a short extension of one week to the briefing schedule. This will allow time for us to receive a copy of the transcript and incorporate it into our brief. This proposal would make the Main Brief due on October 2, 2025 and the Reply Brief due on October 16, 2025.

I called Mr. Walia today about the proposed extension and left a detailed voicemail explaining the request but have not yet received a response. I will provide an update if I hear back from Mr. Walia with his position on this request.

Thank you in advance for your consideration.

Respectfully,
Lauren Burge

T. S. Wallia
100 Denniston #232
SHADYSIDE: PA 15206

PITTSBURGH PA 150

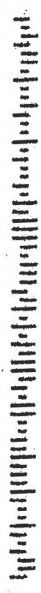
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Hon. Emily I DeVoe: ALJ.
Office of Administrative Law Judge
PA Public Utility Commission
301 Fifth Ave., Suite 220, Platt Place
PITTSBURGH, 15222

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F-2022-3032572 - TIROCHAN S WALIA v. THE PITTSBURGH WATER AND SEWER AUTHORITY

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Service via USPS First Class Mail – October 22, 2025

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