



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

June 4, 2026

**EDWARD BARCA  
DIRECTOR OF FINANCE  
PITTSBURGH WATER  
1200 PENN AVE  
PITTSBURGH PA 15222**

**RE: Water DSIC Audit  
Docket No. D-2025-3056044**

Dear Mr. Barca:

Enclosed is a copy of the Bureau of Audits' report on Pittsburgh Water's Water Distribution System Improvement Charge for the 12-month periods ended December 31, 2024 and December 31, 2023. The report was approved for release to the public by the Commission at its Public Meeting held on June 4, 2026. The audit report disclosed the following finding:

Finding – Pittsburgh Water does not maintain a regulatory asset account.

Because the Company states that 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