

COMMONWEALTH OF PENNSYLVANIA



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September 17, 2026

Via Electronic Filing

Matthew L. Homsher, Secretary
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street
Harrisburg, PA 17120

Re: Pennsylvania Public Utility
Commission v. Reynolds Water
Company and Reynolds Disposal
Company,
Docket Nos. R-2026-3064271(W)
R-2026-3064275 (WW)

Dear Secretary Homsher:

Enclosed for electronic filing in this proceeding, please find the Prehearing Memorandum on behalf of the Office of Consumer Advocate.

Copies have been served on the parties as indicated on the enclosed Certificate of Service.

Respectfully submitted,

/s/ Janna E. Williams
Janna E. Williams, Esq.
Assistant Consumer Advocate
PA Attorney I.D. # 319584
Email: JWilliams@paoca.org

Enclosures

cc: Administrative Law Judge Emily I. DeVoe (email only: edevoe@pa.gov)
Certificate of Service

CERTIFICATE OF SERVICE

Pennsylvania Public Utility Commission	:	
	:	
v.	:	Docket Nos. R-2026-3064271(W)
	:	R-2026-3064275 (WW)
Reynolds Water Company and Reynolds	:	
Disposal Company	:	

I hereby certify that I have this day filed electronically on the Commission's electronic filing system and served a true copy of the following document, the Office of Consumer Advocate's Prehearing Memorandum, upon parties of record in this proceeding in accordance with the requirements of 52 Pa. Code Section 1.54 (relating to service by a participant), in the manner and upon the persons listed below.

Dated this 17th day of September, 2026.

SERVICE BY E-MAIL ONLY

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Dated: September 17, 2026

/s/ Janna E. Williams
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BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission v.	:	Docket Nos. R-2026-3064271(W)
Reynolds Water Company and Reynolds	:	R-2026-3064275 (WW)
Disposal Company	:	

PREHEARING CONFERENCE MEMORANDUM
OF THE
OFFICE OF CONSUMER ADVOCATE

Pursuant to the Prehearing Conference Order issued on September 15, 2026, in the above-captioned proceeding, by Administrative Law Judge (ALJ) Emily DeVoe, of the Office of Administrative Law Judge (OALJ) of the Pennsylvania Public Utility Commission (Commission), and pursuant to Section 333 of the Public Utility Code (Code), 66 Pa. C.S. Section 333, the Commission's regulations at 52 Pa. Code Sections 5.221-5.224, the Pennsylvania Office of Consumer Advocate (OCA) submits the following Prehearing Conference Memorandum.

I. INTRODUCTION AND PROCEDURAL HISTORY

On July 31, 2026, Reynolds Water Company (Reynolds Water) filed Supplement No. 14 to Tariff Water – Pa. P.U.C. No. 4 with accompany supporting information seeking an increase of \$359,994 in base rates to customers. On the same day, Reynolds Disposal Company (Reynolds Disposal) filed Supplement No. 9 to Tariff Sewage – Pa. P.U.C. No. 4 with accompany supporting documentation seeking an increase of \$289,025 in base rates. Reynolds Water provides service to approximately 750 customers in portions of Pymatuning, Hempfield and Delaware Townships, Mercer County. Reynolds Disposal provides wastewater services to approximately 971 customers in portions of Pymatuning, Hempfield, and Delaware Townships, Mercer County.

Under the Reynolds Water proposal, the total bill for a residential water customer with a 5/8 inch meter connection using 4,400 gallons of water would increase by 54.7% from \$53.82 to \$83.24 per month. A commercial customer with a 5/8 inch metered connection using 5,100 gallons of water would increase by 54.6% from \$60.58 to \$93.68. Industrial customers with a 5/8 inch metered connection using 48,800 gallons would increase from \$448.20 to \$693.15 per month or by 54.7%. Finally, rates for public customers with a 2-inch metered connection using 70,400 gallons would see an increase in rates from \$718.78 to \$1,111.60 or 54.6%.

Under the Reynolds Disposal proposal, a residential customer using 4,400 gallons would see an increase in rates from \$57.49 to \$ 84.34 per month or by 46.7%. A flat rate residential customer would see an increase in their monthly bill from \$64.81 to \$93.53 or 44.3%. Commercial customers using 7,100 gallons would also see an increase in their monthly bill from \$84.20 to \$120.79 per month or by 43.5%. Industrial customers using 9,900 gallons would see a monthly bill increase from \$111.90 to \$158.60 per month or by 41.7%. Finally, public customers would see a bill increase of 26.8% monthly or from \$519.64 to \$658.99.

Reynolds Water has proposed a return on equity of 9.75% resulting in a 7.99% rate of return in conjunction with an equity rich capital structure of 55% equity and 45% debt. Similarly, Reynolds Disposal is proposing a 9.75% return on equity, resulting in a 7.99% rate of return with an equity rich capital structure of 55% equity and 45% debt.

On August 20, 2026, the Office of Small Business Advocate (OSBA) filed a Complaint against both Reynolds Water and Reynolds Disposal. On August 24, 2026, OCA filed its Formal Complaint and Public statement for both Reynolds Water and Reynolds Disposal. The Commission's Bureau of Investigation and Enforcement (I&E) entered its appearance on September 4, 2026.

During the Commission's September 10, 2026, Public Meeting, the Commission issued Orders under both Reynolds Water and Reynolds Disposal's dockets that initiated an investigation into the lawfulness, justness, and reasonableness of the proposed rate increase in this filing in addition to the existing rates, rules, and regulations, assigned this matter to the OALJ for further proceedings as appropriate, and suspended the effective date of the tariff until April 29, 2027.

II. ISSUES

Based upon a preliminary analysis of both Reynolds Water and Reynolds Disposal's general rate increase filings, the OCA has compiled a list of issues and sub-issues which it anticipates will be included in its investigation of the Company's rate request. It is anticipated that other issues may arise and may be pursued once the answers to all the OCA's interrogatories have been received and analyzed. The issues and sub-issues set forth below, and others that may develop during discovery, will be analyzed and presented as appropriate by the OCA with the assistance of its expert witnesses:

A. Rate of Return

1. The OCA will perform a detailed analysis of the cost of common equity claimed by Reynolds Water and Reynolds Disposal as well as the overall rate of return as claimed by the Company. Also, the OCA will carefully examine the methodologies and supporting data used to develop both proposals' final cost of common equity claim.
2. The OCA will examine whether the capital structure proposed by Reynolds Water and Reynolds Disposal is representative of the period in which rates will be in effect and is otherwise appropriate for ratemaking purposes.
3. The OCA will examine the embedded cost of debt claimed by Reynolds Water and Reynolds Disposal to determine whether it is reasonable and appropriate for ratemaking purposes.
4. The OCA will examine whether any company-specific adjustments proposed by Reynolds Water and Reynolds Disposal are justified.

B. Rate Base/ Measure of Value

1. The OCA will examine the reasonableness and accuracy of Company's projections related to the utility plant in service at the time relevant to this proceeding.
2. The OCA will review Reynolds Water and Reynolds Disposal's claims for plant additions during the Future Test Year (FTY) and Fully Projected Future Test Year (FPFTY).
3. The OCA will investigate whether Reynolds Water and Reynolds Disposal's adjustment to rate base for depreciation reserve is appropriate.
4. The OCA will examine Reynolds Water and Reynolds Disposal's claims for materials and supplies.
5. The OCA will examine Reynolds Water and Reynolds Disposal's calculations and amount of cash working capital respectively.

C. Revenues and Expenses

1. The OCA will examine Reynolds Water and Reynolds Disposal's claimed revenues and any adjustments to the level of revenues.
2. The OCA will seek to ascertain whether Reynolds Water and Reynolds Disposal's claimed expenses are supported, reasonable, and appropriate.
3. The OCA will examine whether the projected number of customers in the FTY and FPFTY are reasonable and accurate.
4. The OCA will examine whether Reynolds Water and Reynolds Disposal's claims of sales and revenues during the FTY and FPFTY are reasonable and accurate.
5. The OCA will examine whether Reynolds Water and Reynolds Disposal's projections of revenues in the future periods are reasonable and accurate including, but not limited to, its billed days adjustments, metered sales and the impact of conservation measures, and miscellaneous revenue adjustments.
6. The OCA will examine whether Reynolds Water and Reynolds Disposal's projections of number of employees, overtime, and incentive pay are reasonable and accurate.
7. The OCA will examine the appropriateness of Reynolds Water and Reynolds Disposal's pro forma claim for rate case expense.
8. The OCA will examine the reasonableness of Reynolds Water and Reynolds Disposal's proposed purchased power expense claims.
9. The OCA will examine Reynolds Water and Reynolds Disposal's request for depreciation expenses to determine whether it is just and reasonable.

10. The OCA will examine the justness and reasonableness of Reynolds Water and Reynolds Disposal's claim for insurance costs.

11. The OCA will examine the justness and reasonableness of Reynolds Water and Reynolds Disposal's proposed expense amortizations.

12. The OCA will examine the justness and reasonableness of Reynolds Water and Reynolds Disposal's claim for regulatory commission costs.

13. The OCA will examine the justness and reasonableness of Reynolds Water and Reynolds Disposal's claims for other operations and maintenance expenses.

14. The OCA will examine the justness and reasonableness of the Company's claims for service company expenses, including the allocated expenses of affiliated interests.

15. The OCA will examine the justness and reasonableness of Reynolds Water and Reynolds Disposal's claimed rate case normalization period.

16. The OCA will examine the justness and reasonableness of Reynolds Water and Reynolds Disposal's claimed uncollectibles expense.

17. The OCA will examine Reynolds Water and Reynolds Disposal's claimed revenues and any adjustments to the level of revenues.

D. Taxes

1. The OCA will examine issues related to the calculation of taxes including, but not limited to, calculation of federal and state income taxes and the amount of those taxes included as expenses for ratemaking purposes and will examine whether the Company is in compliance with Act 40 of 2016. (66 Pa. C.S. § 1301.1).

2. The OCA will examine the reasonableness of Reynolds Water and Reynolds Disposal's proposal regarding the tax repairs deductions, and its claims for income taxes, property taxes, and general assessments.

3. The OCA will examine Reynolds Water and Reynolds Disposal's level of Public Utility Realty Tax (PURTA) and property tax expense.

E. Rate Structure/ Cost of Service / Rate Design/ Tariffs/ Alternative Ratemaking

1. The OCA will examine the reasonableness of Reynolds Water and Reynolds Disposal's proposed distribution or allocation of the revenue increase among customer classes to determine whether the proposal meets all legal requirements and sound ratemaking principles.

2. The OCA will examine the reasonableness and appropriateness of Reynolds Water and Reynolds Disposal's proposed tariff changes, including all proposed surcharges.

3. The OCA will examine all other cost allocation and rate design proposals.

F. Depreciation

1. The OCA will examine Reynolds Water and Reynolds Disposal's depreciation expense, including the proposed service lives, depreciation procedure, net salvage rates, and depreciation rate calculations to determine if they are reasonable.

2. The OCA will analyze the depreciation rates based upon the actuarial analysis to determine if any modifications are necessary.

G. Quality of Service

1. The OCA will review Reynolds Water and Reynolds Disposal's quality of service to ensure that it is providing safe, adequate, and reliable service that is consistent with the requirements of Section 1501 of the Public Utility Code.

2. The OCA will investigate any quality of service complaints by the Company's customers.

I. Customer Service

1. The OCA will review Reynolds Water and Reynolds Disposal's consumer protection policies and programs in order to ensure compliance with Chapter 56 of the Commission's regulations.

J. Other Issues

1. The OCA will examine any relevant issues that arise as a result of Reynolds Water and Reynolds Disposal's operations.

2. The OCA will investigate to ensure that Reynolds Water and Reynolds Disposal are complying with all prior orders.

3. The OCA reserves the right to examine other issues affecting Reynolds Water and Reynolds Disposal's revenue requirements, rates, charges, and other tariff provisions as they are identified through discovery.

III. WITNESSES

The OCA has not yet determined which witnesses it will contract in order to present direct, rebuttal, and surrebuttal testimonies, regarding the above enumerated issues. When such witnesses have been contracted, the OCA will provide an update to this prehearing conference memoranda with the name, address, and issues to which each will testify. Each witness will present testimony in written form and will attach various exhibits, documents, and explanatory information, as may

be necessary. In order to expedite the resolution of this proceeding, the OCA requests that copies of all interrogatories, testimony, and answers to interrogatories be mailed and/or emailed directly to the OCA's group email formed particularly for this proceeding.

IV. PROPOSED SCHEDULE

The OCA continues to work with Reynolds Water, Reynolds Disposal, and the parties on a procedural schedule that is a reasonable compromise of the parties' competing interests within the time afforded for litigation of this matter. The OCA proposes the following schedule:

Public Input Hearings	Week of October 13-16, 2026
Other Parties' Direct Testimony	October 22, 2026
Other Parties' Supplemental Direct Testimony Regarding Public Input Hearings	May be needed depending on timing of public input hearings and other party direct testimony
Rebuttal Testimony (all parties and all issues)	November 12, 2026
Surrebuttal Testimony (all parties and all issues)	December 3, 2026
Written Rejoinder	December 7, 2026
Evidentiary Hearings	December 8-10, 2026
Main Briefs	December 21, 2026
Reply Briefs	January 8, 2027

The OCA requests that the dates included in any litigation schedule in this matter be considered "in-hand" dates and that electronic service on the due date will satisfy the "in-hand" requirement.

V. SERVICE ON THE OCA

The OCA respectfully requests that the Presiding Officers permit electronic service without the requirement of a follow-up hard copy. The OCA will be represented in this case by the attorneys listed below.

Janna E. Williams, Assistant Consumer Advocate
Olivia M. Spergel, Assistant Consumer Advocate
555 Walnut Street, 5th Floor, Forum Place
Harrisburg, PA 17101-1923
Phone: (717) 783-5048
E-Mail: OCAREynoldsBRC26@paoca.org

The OCA has created a group e-mail address provided above. This is the only email address that is required for service on the OCA. The OCA's group email address will provide the emailed materials to all members of the OCA team including any consultants.

The OCA also requests that the ALJ instruct the parties on the record as to whether consumers who have filed formal rate complaints in this proceeding should be included on the official service lists if those complainants have not indicated either at the prehearing conference, or prior to the prehearing conference, that they wish to be active parties to this proceeding.

For the purposes of the Prehearing Conference, Janna Williams will be the primary attorney speaking on behalf of the OCA.

VI. SETTLEMENT

The OCA will participate in settlement discussions in this matter.

VII. DISCOVERY

In conjunction with its proposed schedule, the OCA proposes the following modifications to the Commission's procedural rules regarding discovery. The OCA requests that the Presiding Officers direct that the modifications will take effect on and after the date of September 18, 2026. The OCA also requests that any outstanding interrogatories or requests for admissions are due no

later than 10 business days after September 18, 2026, to the extent such responses are due later than such date, in accordance with Paragraph A below.

- A. Answers to written interrogatories and requests for document production, entry for inspection, or other purposes shall be served in-hand within ten (10) calendar days of service.
- B. Objections to interrogatories and/or requests for production shall be communicated orally to the propounding party within three (3) business days of service of the interrogatories; unresolved objections shall be served in writing to the propounding party within five (5) business days of service of the interrogatories and/or requests for production.
- C. Motions to dismiss objections and/or direct the answering of interrogatories and/or requests for production shall be filed within five (5) business days of service of written objections.
- D. Answers to motions to dismiss objections and/or answering of interrogatories and/or requests for production shall be filed within three (3) business days of service of such motions.
- E. Requests for admissions will be deemed admitted unless answered within ten (10) calendar days or objected to within five (5) calendar days of service.
- F. Answers to on-the-record data requests shall be served in-hand within five (5) calendar days of the requests.
- G. Any discovery or discovery-related pleadings (such as objections, motions, and answers to same) served after 4:30 p.m. Monday through Thursday or after 1:30 p.m. on a Friday or the day before a holiday will be deemed to have been served on the next business day for purposes of calculating the due date for any responsive filing.

After rebuttal is served, the OCA proposes that the deadlines should be reduced as follows:

- A. Answers to interrogatories and responses to requests for document production, entry for inspection, or other purposes shall be served within five (5) calendar days of service of the interrogatories or requests for production.
- B. Objections to interrogatories and/or requests for production shall be communicated orally to the propounding party within two (2) business days of service; unresolved objections shall be served on the propounding party in writing within three (3) business days of service of the interrogatories and/or requests for production.

- C. Motions to dismiss objections and/or direct the answering of interrogatories and/or requests for production shall be filed within three (3) business days of service of written objections.
- D. Answers to motions to dismiss objections and/or direct the answering of interrogatories and/or requests for production shall be filed within three (3) business days of service of such motions.
- E. Requests for admission shall be deemed admitted unless answered or objected to within three (3) calendar days of service.
- F. Discovery requests and discovery related pleadings (such as objections, motions, and answers to same) served after 4:30 p.m. Monday through Thursday or after 1:30 p.m. on a Friday or the day preceding a holiday shall be deemed to have been served on the next business day.

VIII. PREHEARING PROCEDURES

At the Prehearing Conference, the OCA requests an on-the-record discussion regarding font size requirements and page limitations for briefing.

The OCA requests that the ALJ in the Prehearing Conference Order and Evidentiary Hearing Notice clarify that:

- A. Evidentiary hearing exhibits need not include all pre-served testimony which is circulated to the ALJs and parties in this proceeding in accordance with the above-referenced procedural schedule. However, such pre-served testimony may be identified for movement into the record at the hearing through an inventory of pre-served testimony which is provided as a hearing exhibit.
- B. Evidentiary hearing exhibits may be provided to the ALJs and parties by **10 am the day before** the start of evidentiary hearings with the exception of hearing exhibits related to rejoinder which may be provided by the end of the day that they are presented.
- C. For evidentiary hearings conducted in-person, evidentiary hearing exhibits may be sent to the court reporter electronically. This is in the interest of the environment and saving ratepayers money from the expenditure of printing voluminous hard copies.
- D. For evidentiary hearings conducted in-person, attorneys may submit requests to the ALJ:
 - i. Five days before the start of the evidentiary hearings for permission for witnesses to appear telephonically. This is in the interest of judicial

economy and saving ratepayer dollars from expenditures for witness travel, lodging and boarding; or

- ii. Two days before the start of evidentiary hearings for permission for Attorneys to appear telephonically if the only matter at hand is moving evidence into the record.

IX. PUBLIC INPUT HEARINGS

The OCA will be prepared to discuss public input hearings at the prehearing conference. Given the magnitude of the requested rate increase, the size of the customer base, the OCA respectfully requests that four public input hearings be held, two in-person and two telephonic, for Reynolds Water and Reynold's Disposal's customer base impacted by this rate filing.

Attached as **Appendix A** is the OCA's proposed draft Notice for the Public Input Hearing (to be completed with details as determined by the presiding ALJ).

The OCA specifically requests the following for public input hearings:

A. Given the size of the customer base and service territory, a total of four Public Input Hearings be held, two in-person and two telephonic.

B. The in-person public input hearings include a combination of daytime and evening hearings at a location with accessible and free parking or easy access to public transportation.

C. The telephonic public input hearings include a combination of daytime and evening hearings.

D. The Commission's notice of the Public Input Hearings will include the phone numbers and access codes necessary for participants to use to fully access all telephonic Public Input Hearings.

E. Reynolds Water and Reynolds Disposal will be required to, at a minimum, generate a notice of the Public Input Hearings that contains are relevant information as to date, time, location, and phone numbers and access codes and further be required to advertise the notice: (1) in the general readership section (not legal section) of local newspapers within the service territory; (2) on its website; and (3) in social media posts which the Company utilizes to advertise generally.

F. That the other parties involved in the proceeding, including the OCA, be permitted to review these public input announcements prior to their

publication and distribution and have input into which publications the ads are placed.

G. In addition to Reynolds Water and Reynolds Disposal publishing the notice in a newspaper of general circulation for its service territories, the OCA respectfully requests that Reynolds Water and Reynolds Disposal post notice of the public input hearings on all of their social media platforms at least twice per week during each week prior to the scheduled dates of the public input hearings.

H. Reynolds Water and Reynolds Disposal be directed to send notice of the public input hearings via a bill insert during a billing cycle to occur shortly after this prehearing conference and prior to the scheduled dates of the public input hearings.

X. COMMON BRIEFING OUTLINE

The OCA requests that, when the ALJ issues Instructions for Briefs, that an agreed upon common outline be provided by the ALJ. The Parties will work together to provide an agreed upon Common Briefing Outline to the ALJ within 1 week following an evidentiary hearing in this matter.

Respectfully submitted,

/s/ Janna E. Williams, Esq.

Assistant Consumer Advocate

PA Bar ID # 319584

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Office of Consumer Advocate

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Harrisburg, PA 17101-1923

(717) 783-5048

Dated: September 17, 2026

OCA APPENDIX A
NOTICE OF IN-PERSON AND TELEPHONIC PUBLIC INPUT HEARINGS

For Reynolds Water and Reynolds Disposal Rate Increase Requests

Docket Nos.
R-2026-3064271(W)
R-2026-3064275 (WW)

The Pennsylvania Public Utility Commission (PUC) will conduct [#] Public Input Hearings concerning the general rate increase requests filed by Reynolds Water and Reynolds Disposal on July 31, 2026, seeking to increase water and wastewater rates by \$359,994 and \$289,025 respectively per year. The in-person and telephonic hearings will be held at the following times and places:

Presiding Officer: Administrative Law Judge Emily DeVoe

IN-PERSON PUBLIC INPUT HEARINGS

Pre-registration is not required.

Date: [Here]

Time: [Here]

Location: [Here]

Date: [Here]

Time: [Here]

Location: [Here]

TELEPHONIC PUBLIC INPUT HEARINGS

Pre-registration is [encouraged/required]. Read below.

Date: [Here]

Time: [Here]

Pre-registration is [encouraged/required] by [same day] at 10AM.

Date: [Here]

Time: [Here]

Pre-registration is [encouraged/required] by [same day] at 10AM.

Toll-free Conference Number: xxx.xxx.xxxx

PIN Number: xxxxxxxx

- You must dial the toll-free Conference number above

- You must enter the PIN number above when instructed
- You must speak your name when prompted, and press #
- Then, the telephone system will connect you to the hearing

PRE-REGISTRATION FOR TELEPHONIC PUBLIC INPUT HEARINGS: To testify at the telephonic Public Input Hearings, pre-registration is [encouraged/required] by [day of the hearing] at 10AM. Failure to pre-register could result in you not being called to testify by the PUC judge. To pre-register to testify by telephone, please contact the PUC Judge's Legal Assistant, [name], by email at [email address] or by phone at [xxx.xxx.xxxx] and provide the requested information.

NEED ASSISTANCE WITH PRE-REGISTRATION? If you need assistance pre-registering to testify, you may have someone register for you, but they will need to provide the PUC Judge all the information listed above. Additionally, if more than one person in your household would like to testify, one person may pre-register for other individuals in the same household by providing the PUC Judge's Legal Assistant with the above-listed information for each individual.

REQUESTS FOR INTERPRETERS: If you require an interpreter, please pre-register as soon as possible. If you register too close to the hearing date, we may not have enough time to arrange for an interpreter. If you request an interpreter, the PUC will make reasonable efforts to have one present. AT&T Relay Service number for persons who are deaf or hearing-impaired: 1-800-654-5988.

HEARING EXHIBITS: If you have any hearing exhibits to which you will refer during the hearing, please email them to the PUC Judge's Legal Assistant, [name], at [email address]. The PUC Judge will forward your exhibits to all the parties. Exhibits for the public input hearing must be received by the PUC Judge by [the day before the hearing] at 10AM.

QUESTIONS? The Pennsylvania Office of Consumer Advocate (OCA) represents the interests of utility customers before the PUC. If you have questions about the public input hearings or the Company's requested rate increase, please contact the OCA toll free at 1-800-684-6560 or by email at consumer@paoca.org. Additionally, the OCA can help customers pre-register for the Public Input Hearings.

OTHER WAYS TO BE HEARD: If you want to be heard about the proposed rate increase but do not want or cannot testify at the Public Input Hearings, you may file a formal complaint or comment to the proposed rate increase. Please visit the PUC's website to use the applicable form available at <https://www.puc.pa.gov/complaints/formal-complaints/>