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

BUREAU OF
INVESTIGATION
&
ENFORCEMENT

October 22, 2026

Via Electronic Mail
Administrative Law Judge Emily I. DeVoe
Pennsylvania Public Utility Commission
Office of Administrative Law Judge
Piatt Place
301 Fifth Avenue, Suite 220
Pittsburgh, PA 15222
edevoe@pa.gov

Re: Pennsylvania Public Utility Commission v.
Reynolds Water Company
Docket No. R-2026-3064271
I&E Direct Testimony and Exhibits

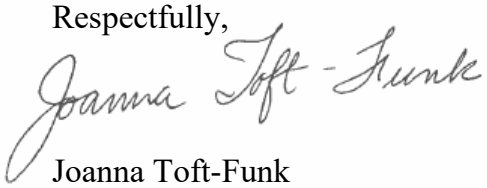
Your Honor:

Enclosed please find the following prepared Direct Testimony and Exhibits of the Bureau of Investigation and Enforcement's witnesses in the above-captioned proceeding:

Vanessa Okum:	**I&E Statement No. 1**	**I&E Exhibit No. 1**
Drew Breuning:	**I&E Statement No. 2**	**I&E Exhibit No. 2**
Ethan H. Cline:	**I&E Statement No. 3**	**I&E Exhibit No. 3**

Copies are being served on parties per the attached Certificate of Service. Should you have any questions, please do not hesitate to contact me.

Respectfully,



Joanna Toft-Funk
Prosecutor
Bureau of Investigation and Enforcement
PA Attorney ID No. 84476
(717) 783-6184
jtoftfunk@pa.gov

JTF/ac
Enclosures

cc: Matthew L. Homsher, Secretary (*Cover Letter and Certificate of Service only – via e-file*)
Per Certificate of Service

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission	:	
	:	
v.	:	Docket No. R-2026-3064271
	:	
Reynolds Water Company	:	

CERTIFICATE OF SERVICE

I hereby certify that I am serving the foregoing **Direct Testimony and Exhibits** dated October 22, 2026, in the manner and upon the persons listed below.

Served via Electronic Mail Only

Seth A. Mendelsohn, Esq.
Faith F. Pensinger, Esq.
Saxton & Stump
4250 Crums Mill Road, Suite 201
Harrisburg, PA 17112
smendelsohn@saxtonstump.com
fpensinger@saxtonstump.com

Janna E. Williams, Esq.
Olivia M. Spergel, Esq.
Joel H. Cheskis, Esq.
Ryan Morden, Esq.
Office of Consumer Advocate
555 Walnut Street
5th Floor, Forum Place
Harrisburg, PA 17101
OCAReynoldsBRC26@paoca.org

Rebecca Lyttle, Esq.
Office of Small Business Advocate
555 Walnut Street
1st Floor, Forum Place
Harrisburg, PA 17101
relyttle@pa.gov

Joanna Toft-Funk

Joanna Toft-Funk
Prosecutor
Bureau of Investigation and Enforcement
PA Attorney ID No. 84476
(717) 783-6184
jtoftfunk@pa.gov