COMMONWEALTH OF PENNSYLVANIA

November 12, 2026

The Honorable Emily DeVoe
Administrative Law Judge
PA Public Utility Commission
Piatt Place
301 Fifth Avenue, Suite 220
Pittsburgh, PA 15222

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

Dear Judge DeVoe:

Enclosed please find the Rebuttal Testimony of Jason Hails, labelled OSBA Statement No. 1-R, on behalf of the Office of Small Business Advocate ("OSBA"), in the above-referenced proceeding.

As evidenced by the enclosed Certificate of Service, all known parties will be served, as indicated.

If you have any questions, please do not hesitate to contact me.

Sincerely,

/s/ Rebecca Lyttle

Rebecca Lyttle
Assistant Small Business Advocate
Attorney ID No. 201399

Enclosures
cc: PA PUC Secretary Matthew L. Homsher (Cover Letter & Certificate of Service Only)
Jason Hails / Roger Cathcart
Parties of Record

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission	:	
	:	**Docket Nos. R-2026-3064271**
v.	:	**C-2026-3064619**
	:	
Reynolds Water Company	:	

CERTIFICATE OF SERVICE

I hereby certify that true and correct copies of the foregoing have been served via email (*unless otherwise noted below*) upon the following persons, in accordance with the requirements of 52 Pa. Code § 1.54 (relating to service by a participant).

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Date: November 12, 2026

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