



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

August 7, 2026

IN REPLY PLEASE
REFER TO OUR FILE

Docket No. R-2026-3064275
Utility Code 230380

SETH A MENDELSON ESQUIRE
SAXTON AND STUMP
4250 CRUMS MILL ROAD SUITE 201
HARRISBURG PA 17112
SMENDELSON@SAXTONSTUMP.COM

RE: Reynolds Disposal Company Supplement No. 9 To Tariff Sewage - Pa P.U.C. No. 4 at
Docket No. R-2026-3064275

Dear Attorney Mendelsohn:

On July 31, 2026, Reynolds Disposal Company (Reynolds Disposal) filed the above-captioned document (Supplement No. 9 or Tariff Supplement Filing) with the Pennsylvania Public Utility Commission (Commission). For the Commission to complete its analysis of the filing, please respond with the information requested in the attached document.

Please forward the information to the Secretary of the Commission at the address listed below **within ten (10) business days** from the date of this letter. All documents requiring notary stamps must have original signatures. The Commission strongly encourages submission through efilings with the Secretary of the Commission by opening an efilings account through the Commission website and accepting eservice at <https://efiling.puc.pa.gov>. The Commission is accepting all public documents through our efilings system at this time.

If your filing contains confidential material, you are required to either file by overnight delivery or submit to the Secretary's Share Point File system to ensure the timely filing of your submission. Filers should contact the Secretary's Bureau in advance to gain access to the Share Point File system. Make sure to reference the Docket Number listed above when filing your response. The overnight address for hard-copy or confidential responses is:

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

Please note your answers must be verified per 52 Pa. Code § 1.36. Accordingly, you must provide the following statement with your responses:

I, [print name of appropriate company representative], hereby state that the facts above set forth are true and correct to the best of my knowledge, information and belief, and that I expect to be able to prove the same at a hearing held in this matter. I understand that the statements herein are made subject to the penalties of 18 Pa. C.S. § 4904 (relating to unsworn falsification to authorities).

Signature _____

Title _____

Date _____

Please contact the below staff person if any problems should arise that prevent a full response within ten business days or if any clarification of these data requests is needed. Please mark the materials “CONFIDENTIAL” in bold or highlighted manner if any of the requested information is deemed to be of a confidential nature.

In addition, to expedite completion of the review, please send a copy of the response to Paul Zander, in the Water/Wastewater Section of the Bureau of Technical Utility Services via e-mail at pzander@pa.gov. Please also direct any questions to Paul Zander at telephone number (717) 783-1372. Thank you in advance for your cooperation.

Sincerely,



Matthew L. Homsher
Secretary

Enclosure: TUS Data Request Set 1

cc: Darryl Lawrence, Office of Consumer Advocate (w/enclosure), ra-oca@paoca.org
NazAarah Sabree, Office of Small Business Advocate (w/enclosure), ra-sba@pa.gov
Allison Kaster, Bureau of Investigation & Enforcement (w/enclosure), akaster@pa.gov

TUS Data Request Set 1

Reynolds Disposal Company Supplement No. 9 To Tariff Sewage - Pa P.U.C. No. 4 at Docket No. R-2026-3064275

Note: Please restate the data request prior to providing a response. In addition, provide the name and title of the person(s) providing the response and/or information for each data request.

- R-1. The Reynolds Disposal Company's (Reynolds Disposal's) Tariff Supplement Filing does not appear to include information required by 52 Pa. Code § 53.45(h). Please provide an affidavit or verification that confirms that Reynolds Disposal completed all customer notice required by 52 Pa. Code § 53.45.
- R-2. Reynolds Disposal's Tariff Supplement Filing did not include a signed verification statement from an authorized officer or employee indicating that the information provided in Reynolds Disposal's Tariff Supplement Filing is true and correct. Rather, the Tariff Supplement Filing appears to include a signed verification statement from an employee of Gannett Fleming Valuation and Rate Consultants, LLC, rather than a Reynolds Disposal authorized officer or employee. Please provide a verification statement signed by a Reynolds Disposal authorized officer or employee that references Reynolds Disposal's Tariff Supplement Filing filed with the Commission and that complies with 52 Pa. Code § 1.36(b).
- R-3. Reynolds Disposal's Tariff Supplement Filing does not appear to include information required by 52 Pa. Code §§ 53.52(c)(3), 53.56(a.1), and 53.57a.(b). Please provide a summary, by detailed plant accounts, of the book values of Reynolds Disposal's property at the end of the historic test year (HTY), the future test year (FTY), and the fully projected future test year (FPFTY).
- R-4. Reynolds Disposal's Tariff Supplement Filing does not appear to include information required by 52 Pa. Code §§ 53.52(c)(4), 53.56(a.1), and 53.57a.(b). Please provide a summary, by detailed plant accounts, of the accrued depreciation values of Reynolds Disposal's property at the end of the HTY, the FTY, and the FPFTY.
- R-5. 52 Pa. Code § 53.51a requires that the HTY for a public utility that is not a small wastewater public utility is the most recent experienced 12-consecutive-month fiscal period ending prior to the rate filing or the experienced 12-consecutive-month period ending no later than 120 days prior to the rate filing. Also, the Tariff Supplement Filing's HTY is for the year ended December 31, 2025. Please responses to the following:
- a. Confirm that the HTY is Reynolds Disposal's most recent experienced 12-consecutive-month fiscal period ending prior to the rate filing; or
 - b. Provide evidence that Reynolds Disposal filed a petition for a waiver of 52 Pa. Code § 53.51a to permit Reynolds Disposal to use a HTY consisting of the 12-consecutive-month period ending December 31, 2025.

TUS Data Request Set 1

Reynolds Disposal Company Supplement No. 9 To Tariff Sewage - Pa P.U.C. No. 4 at Docket No. R-2026-3064275

- R-6. Reynolds Disposal's Tariff Supplement Filing, Section A indicated that the monthly bill for residential customers using 4,400 gallons would increase from \$57.49 to \$84.34. However, the Tariff Supplement Filing's Section D, Page 3 indicated that the bill for residential customers using 4,400 gallons per month would increase from \$57.49 to \$83.56, including the PennVEST Surcharge. Please explain this discrepancy and clarify the monthly bill for residential customers using 4,400 gallons per month, including the PennVEST Surcharge.
- R-7. Reynolds Disposal's Tariff Supplement Filing, Section D, Schedule D identifies that Reynolds Disposal proposed a state income tax rate of 8.99% for the FPFTY. However, it appears that the state income tax rate for the FPFTY is 6.99%. Please reconfirm the state income tax rate for the FPFTY.
- R-8. The Tariff Supplement Filing's Section D, Schedule C, Page 1, Row 522.6 Sludge Removal Surcharge identified existing rate revenues of \$83,250 and a proposed increase of \$36,805. However, the Tariff Supplement Filing's Schedule C does not include supporting data that demonstrates how this proposed increase was calculated. Please provide supporting data that demonstrates how this adjustment was calculated, including by identifying values for each billing determinant (e.g., fixed, minimum, or flat charges, volumetric charges, other miscellaneous charges, etc.) and the revenues associated with each billing determinant at existing and proposed rates.
- R-9. Please provide a copy of Reynolds Disposal's 2024 and 2025 federal income tax returns.
- R-10. Please confirm that Reynolds Disposal filed its Public Utility Security Planning & Readiness Self Certification form for the 2026 calendar year with the Commission.