

COMMONWEALTH OF PENNSYLVANIA



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December 12, 2018

Honorable Angela T. Jones
Honorable F. Joseph Brady
Pennsylvania Public Utility Commission
Office of Administrative Law Judge
801 Market Street, Suite 4063
Philadelphia, PA 19107

Re: Pa. Public Utility Commission
v.
Aqua Pennsylvania, Inc. and
Aqua Pennsylvania Wastewater, Inc.
Docket Nos. R-2018-3003558
R-2018-3003561

Dear Judge Jones and Judge Brady:

Enclosed please find two copies of the Supplemental Direct Testimony being submitted on behalf of the Office of Consumer Advocate in the above proceeding, as follows:

Supplemental Direct Testimony of Ralph C. Smith, OCA Statement 1-S

This Testimony is being submitted to withdraw a recommendation made by the Office of Consumer Advocate in the Direct Testimony of Ralph C. Smith, OCA Statement 1. Specifically, the recommendation to normalize the Company's tax repair deductions. A separate recommendation is being made in its place.

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

Respectfully submitted,

A handwritten signature in cursive script that reads "Phillip D. Demanchick".

Phillip D. Demanchick
Assistant Consumer Advocate
PA Attorney I.D. # 324761
E-Mail: PDemanchick@paoca.org

Enclosures:

cc: PUC Secretary Chiavetta, (Letter and Certificate of Service only)
Certificate of Service

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CERTIFICATE OF SERVICE

Re: Pennsylvania Public Utility Commission :
v. : Docket Nos. R-2018-3003558
Aqua Pennsylvania, Inc. and : R-2018-3003561
Aqua Pennsylvania Wastewater, Inc. :

I hereby certify that I have this day served a true copy of the following document, the Office of Consumer Advocate's Supplemental Direct Testimony, as follows:

Supplemental Direct Testimony of Ralph C. Smith, OCA Statement 1-S
upon parties of record in this proceeding in accordance with the requirements of 52 Pa. Code § 1.54 (relating to service by a participant), in the manner and upon the persons listed below:

Dated this 12th day of December 2018.

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Dated: December 12, 2018
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