

**BEFORE THE
PHILADELPHIA WATER, SEWER, AND STORM WATER RATE BOARD**

**In the Matter of the Philadelphia
Water Department's Proposed
Change in Water, Wastewater,
and Stormwater Rates and
Related Charges**

**Fiscal Years 2024 – 2025
Rates and Charges to Become
Effective September 1, 2023
and September 1, 2024**

**PUBLIC ADVOCATE DISCOVERY REQUESTS
&
REQUESTS FOR PRODUCTION OF DOCUMENTS**

SET II

For purposes of the following requests, “PWD” means and includes the Philadelphia Water Department, the Water Revenue Bureau, and any person, agency or corporation whom either of them has retained to provide the relevant customer service function.

For purposes of the following requests, Customer Assistance Program shall include the Tiered Assistance Program (TAP), the Senior Citizen Discount, payment arrangements and all programs WRB and/or PWD considers customers for pursuant to Philadelphia Code §19-1605(3)(c) (requiring the Department to determine whether a customer would receive more affordable bills under another available payment agreement or rate discount).

PA-II-1. Please provide, in an active Excel spreadsheet, the basis for an average residential consumption of 4.5 ccf/month. Separately indicate what differences have arisen indicating a reduced average consumption since PWD's immediately preceding base rate proceeding.

PA-II-2. In an active Excel spreadsheet, please provide by month for the most recent 24 months available, the number of participants on the senior discount.

PA-II-3. In an active Excel spreadsheet, please provide by month for the most recent 24 months available, the:

- a. Mean discounted bill of customers receiving the senior discount;
- b. Median discounted bill of customers receiving the senior discount;
- c. Mean non-discounted bill of customers receiving the senior discount;
- d. Median non-discounted bill of customers receiving the senior discount.

- PA-II-4. In an active Excel spreadsheet, please provide, by year, for the most recent two years available:
- a. The mean income of customers receiving the senior discount;
 - b. The median income of customers receiving the senior discount.
- PA-II-5. Please provide, in an active Excel spreadsheet, by month for the most recent 24 months available, the number of customers receiving the senior discount who are not TAP participants because:
- a. Even though they are income-eligible, their percentage of income PWD burden is insufficiently high for the customer to benefit from TAP;
 - b. They are not income eligible for TAP;
 - c. They provided a TAP application that had incomplete income information;
 - d. They provided a TAP application that had incomplete residence information;
 - e. They provided a TAP application that was incomplete for reasons other than income or residence information;
 - f. Some other reason (specifying the “other reason”).
- PA-II-6. Please provide PWD’s proposed low-income water conservation budget:
- a. For the most recent three years;
 - b. The projected next three years.
- PA-II-7. For PWD’s water conservation budget, please provided a detailed explanation of the impact of inflation on:
- a. The per job cost of water conservation measures;
 - b. The number of jobs completed by year in the past year;
 - c. The number of jobs projected to be completed in the next two years;
 - d. The total budget;
 - e. The measures installed for each job.
- PA-II-8. In an active Excel spreadsheet, by month for the most recent three years available, please provide:
- a. The number of residential customers that were “over-metered.”
 - b. The number of senior discount customers who were “over-metered.”
 - c. The number of TAP recipients who were “over-metered.”
 - d. The number of customers found to be “over-metered” who were homeowners;
 - e. The number of customers found to be “over-metered” who were tenants;
 - f. The number of customers found to be “over-metered” who were occupants.
- PA-II-9. In an active Excel spreadsheet, by month for the most recent three years available, please provide:

- a. The total number of applications of over-metered customers;
- b. The total number of applications of over-metered customers who were homeowners;
- c. The total number of applications of over-metered customers who were tenants;
- d. The total number of applications of over-metered customers who were occupants.

PA-II-10. In an active Excel spreadsheet, by month for the most recent three years available, please provide:

- a. The number of applications of over-metered customers that were denied, disaggregated by reason for the denial;
- b. The number of applications of over-metered customers that were homeowners, that were denied, disaggregated by reason for the denial;
- c. The number of applications of over-metered customers that were tenants, that were denied, disaggregated by reason for the denial;
- d. The number of applications of over-metered customers that were tenants, that were denied, disaggregated by reason for the denial.

PA-II-11. In an active Excel spreadsheet, by month for the most recent three years available, please provide:

- a. The number of applications of over-metered customers that were approved;
- b. The number of applications of over-metered customers that were homeowners, that were approved;
- c. The number of applications of over-metered customers that were tenants, that were approved;
- d. The number of applications of over-metered customers that were tenants, that were approved.

PA-II-12. Reference Proposed Rates and Charges at Section 6.4: Please provide:

- a. The cost basis for the \$75 per visit (6.4(a)).
- b. The cost basis for the \$75 termination charge (6.4(c)(1)(i)).

PA-II-13. Reference Proposed Rates and Charges at Section 6.4: Please provide a detailed explanation of when the \$75 charge becomes due. For example, does the \$75 charge become due at the time of the termination or at the time of the reconnection (or at some other time).

PA-II-14. In an active Excel spreadsheet, by year for each year Fiscal Year 2017 to Fiscal Year 2022: please provide a restatement of RFC-7 (non-stormwater only) for:

- a. Residential customers not on a Customer Assistance Program;
- b. TAP-only customers;

- c. Low-income customers who are not TAP participants;
- d. Senior citizen discount recipients.
- e. All other Customer Assistance Program recipients,

PA-II-15. By year for each fiscal year for which TAP-R revenue was collected, please provide the collectability factor applied to TAP-R billings.

PA-II-16. By year for each fiscal year for which TAP-R revenue was collected, please provide for TAP-R billings:

- a. The dollars of billing of TAP-R revenue;
- b. The dollars of receipts of TAP-R revenue.

PA-II-17. By year for each fiscal year for which TAP-R revenue was collected, please provide, for TAP-R billings, what the TAP-R receipts would have been had the collectability factor for TAP-R billings been:

- a. 100%;
- b. 96%;
- c. 95%
- d. 90%

PA-II-18. Reference Proposed Rates and Charges Section 6.3: Please provide:

- a. A definition of what constitutes “tampering.”
- b. A detailed explanation of what information is sufficient to “indicate” tampering has occurred;
- c. A copy of any notice provided to a customer for whom PWD has found information that “indicates” tampering explaining the right of the customer to dispute or appeal that finding;
- d. A detailed explanation of whether the factors sufficient to “indicate” tampering differ from that information to “demonstrate” or “prove” tampering. For example, does it require less information to “indicate” tampering that would be needed to “demonstrate” or “prove” tampering?
- e. A description of PWD processes and procedures utilized in determining how and when alleged tampering has occurred, particularly in circumstances in which household composition, ownership, and/or customer status may have changed.

PA-II-19. In an active Excel spreadsheet, please provide the cost basis of:

- a. The 2023 tampering charge of \$80;
- b. The 2024 tampering charge of \$90.

PA-II-20. Please provide by year for the most recent three years available:

- a. The total number of residential accounts charged a tampering fee;
- b. The total number of homeowners charged a tampering fee;
- c. The total number of tenants charged a tampering fee;
- d. The total number of occupants charged a tampering fee.

PA-II-21. Please provide the 2021 annual Payment Agreement Report.

PA-II-22. The monthly Collection Reports for:

- a. January 2020 through June 2022;
- b. For December 2022 to the present inclusive.

PA-II-23. Reference: Statement 2A (page 26): Please provide the impact of LIHWAP grants on non-stormwater only collection factors for:

- a. 2020;
- b. 2021;
- c. 2022.

PA-II-24. Reference: Statement 2A (page 26): Please provide the impact of federal COVID-19 Emergency Rental Assistance (ERA) grants on non-stormwater only collection factors for:

- a. 2020;
- b. 2021;
- c. 2022; and
- d. 2023 (projected or estimated).

PA-II-25. Please provide a detailed explanation of the basis for assuming that billed dollars that were paid with LIHWAP grants in the past would not be paid at all in the absence of LIHWAP in the future.

PA-II-26. Confirm or deny. LIHWAP benefits applied to PWD accounts are used to pay both past-due bills and bills for current service. If anything other than an unqualified confirmed, please provide a detailed explanation of the basis for the response.

PA-II-27. Please provide by month for the most recent 24 month available:

- a. The number of PWD accounts receiving a LIHWAP grant;
- b. The dollars of LIHWAP grants received by PWD accounts;
- c. The average LIHWAP grant received by PWD accounts;
- d. The percentage of the average LIHWAP grant paid toward bills that were not yet overdue at the time of receiving LIHWAP;
- e. The number of TAP participants receiving a LIHWAP grant;
- f. The dollars of LIHWAP grants received by TAP participants;

- g. The average LIHWAP grant received by TAP participants;
- h. The percentage of the average LIHWAP grant paid toward bills that were not yet overdue at the time of receiving LIHWAP;
- i. The number of TAP participants with preprogram arrears subject to forgiveness that received LIHWAP grants;
- j. The dollars of LIHWAP grants paid toward arrears that would, in the absence of LIHWAP, have been subject to forgiveness;
- k. The average LIHWAP grant paid toward a TAP preprogram arrearage balance that would have subject to forgiveness in the absence of LIHWAP.
- l. The number of senior discount participants receiving a LIHWAP grant;
- m. The dollars of LIHWAP grants received by senior discount participants.
- n. The number of other CAP participants receiving a LIHWAP grant;
- o. The dollars of LIHWAP grants received by other CAP participants.

PA-II-28. Please provide by month for the most recent 24 month available:

- a. The number of PWD accounts receiving an Emergency Rental Assistance Program (ERAP) grant;
- b. The dollars of ERAP grants received by PWD accounts;
- c. The number of TAP participants receiving an ERAP grant;
- d. The dollars of ERAP grants received by TAP participants;
- e. The number of senior discount participants receiving an ERAP grant;
- f. The dollars of ERAP grants received by senior discount participants.
- g. The number of other CAP participants receiving an ERAP grant;
- h. The dollars of ERAP grants received by other CAP participants.

PA-II-29. Please provide by month for the most recent 24 month available:

- a. The number of PWD accounts receiving a Homeowners Assistance Fund (HAF) grant;
- b. The dollars of HAF grants received by PWD accounts;
- c. The number of TAP participants receiving a HAF grant;
- d. The dollars of HAF grants received by TAP participants;
- e. The number of senior discount participants receiving a HAF grant;
- f. The dollars of HAF grants received by senior discount participants.
- g. The number of other CAP participants receiving a HAF grant;
- h. The dollars of HAF grants received by other CAP participants.

PA-II-30. Confirm or deny. If anything other than an unqualified “confirmed,” provide a detailed explanation of the basis for the response:

- a. LIHWAP dollars are to be fully committed no later than September 2023;
- b. LIHWAP dollars are to be fully expended no later than December 2023.

- PA-II-31. Reference: Statement 5 (page 3): Please provide a sample or illustration of:
- a. E-mail reminders of the need to recertify for TAP;
 - b. Text reminders of the need to recertify for TAP.
 - c. E-mail reminders of the need to recertify for Customer Assistance Programs generally.
 - d. Text reminders of the need to recertify for Customer Assistance Programs generally.
- PA-II-32. Reference: Statement 5 (page 3). Please provide a detailed explanation of the extent to which PWD offers a text-based process for:
- a. Customer Assistance Program applications (including the submission of documents);
 - b. Customer Assistance Program recertification (including the submission of documents).
- PA-II-33. Reference: Statement 5 (page 3). Please provide a detailed explanation of the extent to which PWD offers an e-mail-based process for:
- a. Customer Assistance Program applications (including the submission of documents);
 - b. Customer Assistance Program recertification (including the submission of documents).
- PA-II-34. Reference: Statement 5 (page 3). Please provide a detailed explanation of the extent to which PWD offers a web-based process for:
- a. Customer Assistance Program applications (including the submission of documents);
 - b. Customer Assistance Program recertification (including the submission of documents).
- PA-II-35. Reference: Statement 5 (page 3): In an excel spreadsheet, please provide by month for the most recent 24 months available:
- a. The number of Customer Assistance Program applications by platform of application (e.g., in-person, mail, e-mail, text, web, other);
 - b. The number of Customer Assistance Program recertifications by platform of applications (e.g., in-person, mail, e-mail, text, web, other);
 - c. The percentage of Customer Assistance Program applications by platform of application (e.g., in-person, mail, e-mail, text, web, other);
 - d. The percentage of Customer Assistance Program recertifications by platform of applications (e.g., in-person, mail, e-mail, text, web, other).

PA-II-36. Reference: Statement 5 (pages 4 – 5): In an active Excel spreadsheet, please provide by month for Fiscal Years 2020, 2021, 2022, and 2023 (YTD):

- a. The number of residential accounts in arrears more than 30 days not on agreement;
- b. The dollars of residential arrears (older than 30 days) not on agreement;
- c. The average arrears of accounts in arrears more than 30 days not on agreement;
- d. The number of residential accounts in arrears more than 30 days on agreement;
- e. The dollars of residential arrears (older than 30 days) on agreement;
- f. The average arrears of accounts in arrears more than 30 days on agreement;
- g. The total number of residential accounts in arrears more than 30 days;
- h. The total dollars of residential arrears older than 30-days.

PA-II-37. Reference: Statement 5 (pages 4 – 5): In an active Excel spreadsheet, please provide by month for Fiscal Years 2020, 2021, 2022, and 2023 (YTD):

- a. The number of TAP accounts in arrears more than 30 days not on agreement;
- b. The dollars of TAP arrears (older than 30 days) not on agreement;
- c. The average arrears of TAP accounts in arrears more than 30 days not on agreement;
- d. The number of TAP accounts in arrears more than 30 days on agreement;
- e. The dollars of TAP arrears (older than 30 days) on agreement;
- f. The average arrears of TAP accounts in arrears more than 30 days on agreement;
- g. The total number of TAP accounts in arrears;
- h. The total dollars of TAP arrears older than 30-days.

PA-II-38. Reference: Statement 5 (pages 4 – 5): In an active Excel spreadsheet, please provide by month for Fiscal Years 2020, 2021, 2022, and 2023 (YTD):

- a. The number of senior discount accounts in arrears more than 30 days not on agreement;
- b. The dollars of senior discount arrears (older than 30 days) not on agreement;
- c. The average arrears of senior discount accounts in arrears more than 30 days not on agreement;
- d. The number of senior discount accounts in arrears more than 30 days on agreement;
- e. The dollars of senior discount arrears (older than 30 days) on agreement;
- f. The average arrears of senior discount accounts in arrears more than 30 days on agreement;
- g. The total number of senior discount accounts in arrears;
- h. The total dollars of senior discount arrears older than 30-days.

PA-II-39. Reference: Statement 5 (pages 4 – 5): Please provide a detailed description of how, if at all, residential customers can enter into payment agreements by text if the payment agreement is:

- a. A standard agreement;
- b. An extended agreement;
- c. A TAP agreement.

PA-II-40. Reference: Statement 5 (pages 4 – 5): Please provide a detailed description of how, if at all, residential customers can enter into payment agreements via a web-based portal if the payment agreement is:

- a. A standard agreement;
- b. An extended agreement;
- c. A TAP agreement.

PA-II-41. Reference: Statement 5 (page 8): Confirm or deny: TAP and/or Customer Assistance Program participation does not make a residential customers in arrears ineligible for UESF grants. If anything other than an unqualified “confirmed,” provide a detailed explanation of all ways in which TAP and/or Customer Assistance Program participation affects the eligibility of a residential customer in arrears for a UESF grant and how that eligibility differs from a residential customer in arrears that is not enrolled in TAP. If the answer varies by type of Customer Assistance Program, please provide an answer for each program.

PA-II-42. Reference: Statement 5 (page 13): Please provide a detailed explanation of:

- a. How the 3,175 TAP participants apply for the new TAP debt protections;
- b. How the 3,175 TAP participants qualify for the new TAP debt protections;
- c. How the 3,175 TAP participants were selected for extension of the new TAP debt protections.

PA-II-43. Reference: Statement 5 (page 13): By month for each month since September 2021, please provide:

- a. The number of TAP participants who were “shielded from the enforcement process” by the new TAP debt protections deployed in September 2021.
- b. The number of TAP participants in arrears who were not “shielded from the enforcement process” by the new TAP debt protections deployed in September 2021.
- c. A detailed explanation of the process for distinguishing which TAP participants in arrears were and were not “shielded from the enforcement process” by the new TAP debt protections deployed in September 2021.

PA-II-44. Reference: Statement 5 (pages 4 – 5): In an active Excel spreadsheet, please provide by month for Fiscal Years 2020, 2021, 2022, and 2023 (YTD):

- a. The number of active standard payment agreements;
- b. The number of new standard payment agreements;
- c. The number of active extended payment agreements;
- d. The number of new extended payment agreements;
- e. The total dollars of arrears subject to an active standard payment agreement;
- f. The total dollars of arrears subject to an extended payment agreement;
- g. The average dollars of arrears of accounts on active standard payment agreements;
- h. The average dollars of arrears of accounts on active extended payment agreements.

PA-II-45. Reference: Statement 5 (pages 11 – 12): In an excel spreadsheet, please provide by month for Fiscal Years 2020, 2021, 2022, and 2023 (YTD):

- a. The total number of residential nonpayment terminations.
- b. The number of residential nonpayment terminations for homeowners;
- c. The number of residential nonpayment terminations for tenants;
- d. The number of residential nonpayment terminations for occupants;
- e. The total number of residential accounts.
- f. The total number of residential accounts that are homeowners;
- g. The total number of residential accounts that are tenants;
- h. The total number of residential accounts that are occupants;

PA-II-46. Reference: Statement 5 (pages 11 -1 2): In an excel spreadsheet, please provide by month for Fiscal Years 2020, 2021, 2022, and 2023 (YTD):

- a. The average dollars of arrears at the time of termination for all residential accounts;
- b. The average dollars of arrears at the time of termination for homeowners;
- c. The average dollars of arrears at the time of termination for tenants;
- d. The average dollars of arrears at the time of termination for occupants;
- e. The aggregate dollars of arrears at the time of termination for all residential accounts;
- f. The aggregate dollars of arrears at the time of termination for homeowners;
- g. The aggregate dollars of arrears at the time of termination for tenants;
- h. The aggregate dollars of arrears at the time of termination for occupants.

PA-II-47. Reference: Statement 6 (page 8). Please provide a single copy of each report identified in the bulleted list for Fiscal years 2020, 2021, 2022, and 2023. If one of those

reports is the annual report to the Mayor regarding TAP, that annual report need not be provided again in this response.

PA-II-48. Reference: Statement 6, page 8: Please define “ad hoc” as used in the reference to “ad hoc” reports.

PA-II-49. Reference: Statement 6, page 8: Please provide a list of each “ad hoc” report provided to PWD and/or the WRB regarding TAP since Fiscal Year 2020. Separately provide a copy of each “ad hoc” report provided to PWD and/or WRB regarding TAP prepared during Fiscal Years 2021, 2022, and 2023.

PA-II-50. Reference: Statement 6, page 9. Provide a copy of each monthly TAP Statistics report for July 2021 through the present inclusive.

PA-II-51. Reference Statement 6, page 13 (Exh. RFC-7). Please provide a separate payment pattern report as set forth in RFC-7 for without stormwater for:

- a. All PWD residential customers.
- b. PWD customers excluding all Customer Assistance Program recipients.
- c. PWD customers excluding TAP recipients only;
- d. PWD TAP recipients only.

If separate reports are not possible, please provide a detailed explanation of what adjustments would be necessary to make to RFC-7 to provide such reports adjusting for TAP.

PA-II-52. Confirm or deny. If the response is anything other than an unqualified “confirmed,” provide a detailed explanation of the response. LIHWAP, HAF and ERAP dollars are means-tested and available to TAP-eligible customers, but not available to residential customers generally who are not TAP-eligible.

PA-II-53. Please provide the equivalent of the Low-Income Billing and Payments Report (Statement No. 6, Exhibit RFC-9, as filed in the 2021 PWD rate proceeding), brought current to the most recently completed Fiscal Year.

PA-II-54. Reference: Schedule BV-1, Table C-1B, Lines 1, 2, and 3. Explain whether the collection factor of 96.98% is applied to these dollars to determine the actual receipts derived from the TAP surcharge rates.

PA-II-55. If the response to the immediately preceding data request is “no,” identify the total receipts actually expected to be received from these dollars. If the response is “yes,”

identify the total TAP-R billings against which the collectability factor has been applied to derive these receipts.

- PA-II-56. Reference: Schedule BV-1, Table C-1B. Confirm or deny. Lines 1, 2 and 3 are dollars that, in the absence of the TAP discount, would have been charged to customers who are now TAP participants (i.e., these dollars are the lost revenues from TAP). If denied, provide a detailed description of what dollar amounts in these lines would have been charged to TAP participants had there been no TAP discount (i.e., what dollar amounts of lost revenue are included in each line).
- PA-II-57. Reference: Schedule BV-1, Table C-1B. Please explain Line 4 and provide its derivation, including all active Excel spreadsheets used to develop this explanation.
- PA-II-58. Reference: Schedule BV-1, Table C-1B. Please explain Line 11 and provide its derivation, including all active Excel spreadsheets used to develop this explanation.
- PA-II-59. Reference: Schedule BV-1, Table C-1A, lines 1, 2 and 3:
- a. Do these dollar figures representing billings or receipts (compare Table C-1A to Table C-3 which has identical numbers but is referred to as “receipts”).
 - b. If the figures are receipts, are the receipts derived by multiplying a larger billing dollar amount by the proposed collectability factor of 96.98%? If so, provide the numbers for Lines 1, 2 and 3 against which the collectability factor was applied. If some other collectability factor was used, identify that collectability factor and explain why it was used in lieu of the 96.98%.
 - c. If the dollar figures presented in Lines 1, 2 and 3 are billings, are the actual expected receipts derived by multiplying these lines by the proposed collectability factor of 96.98%? If so, provide the expected receipts taking into account the collectability factor. If some other collectability factor was used, identify that collectability factor and explain why it was used in lieu of the 96.98%.
- PA-II-60. Reference: Schedule BV-1, Schedule C-1A. Provide the equivalent of “non-stormwater only” for 2019, 2020, 2021, and 2022 for:
- a. All Customer Assistance Program participants
 - b. TAP participants;
 - c. Low-income non-TAP customers (defining what a low-income non-TAP customer is).
- PA-II-61. Reference: Schedule BV-1, Schedule C-1B. Provide the equivalent of “non-stormwater only” for 2019, 2020, 2021, and 2022 for:
- a. All Customer Assistance Program participants

- b. TAP participants;
- c. Low-income non-TAP customers (defining what a low-income non-TAP customer is).

PA-II-62. Reference: Schedule BV-1, Schedule C-2. Provide the equivalent of “non-stormwater only” for 2019, 2020, 2021, and 2022 for:

- a. All Customer Assistance Program participants
- b. TAP participants;
- c. Low-income non-TAP customers (defining what a low-income non-TAP customer is).

PA-II-63. Reference: Schedule BV-1, Schedule C-1A. Confirm or deny. Lines 1, 2 and 3 include both low-income non-TAP participants and non-low-income customers. If anything other than an unqualified confirmed, please provide a detailed explanation of the basis for the response.

PA-II-64. Reference: Schedule BV-1, Schedule C-1A. Confirm or deny. If TAP participation increases, the dollar figures in Lines 1, 2 and 3 will decrease. If anything other than an unqualified affirmed, provide a detailed explanation of the basis for the response.

PA-II-65. Reference: Schedule BV-1, Schedule C-1B.

- a. Are the dollar figures in Lines 1, 2 and 3 billings or receipts?
- b. If the figures are receipts, are the receipts derived by multiplying a larger billing dollar amount by the proposed collectability factor of 96.98%? If so, provide the numbers for Lines 1, 2 and 3 against which the collectability factor was applied. If some other collectability factor was used, identify that collectability factor and explain why it was used in lieu of the 96.98%.
- c. If the dollar figures presented in Lines 1, 2 and 3 are billings, are the actual expected receipts derived by multiplying these lines by the proposed collectability factor of 96.98%? If so, provide the expected receipts taking into account the collectability factor. If some other collectability factor was used, identify that collectability factor and explain why it was used in lieu of the 96.98%.

PA-II-66. Confirm or deny. The numbers in Table C-1, lines 1, 2 and 3 are derived by summing Lines 1, 2 and 3 from Table C-1A and C-1B. If anything other than an unqualified confirmed, please provide a detailed explanation of the derivation of the numbers in Table C-1, Lines 1, 2 and 3.

PA-II-67. Confirm or deny. The Collection Factors used for Table C-2 are a blend of billings and collections from low-income customers and billings and collections from non-low-income customers. If anything other than an unqualified confirmed, please provide a detailed explanation of the basis for the response.

PA-II-68. In the collectability studies prepared by or for PWD, please provide a detailed explanation of which customers are included in the population labelled “TAP customers outside of TAP enrollment.”

PA-II-69. In the collectability studies prepared by or for PWD, please provide a detailed explanation of the distinction between “TAP customers outside of TAP enrollment” in the years prior to the implementation of TAP and “TAP customers outside of TAP enrollment” in the years subsequent to the implementation of TAP.

PA-II-70. In the collectability studies prepared by or for PWD, please provide a detailed explanation of how “TAP customers outside of TAP enrollment” were identified prior to Fiscal Year 2018.

PA-II-71. In the collectability studies prepared by or for PWD, please provide a detailed explanation of why customers who are labelled “senior citizen discount” are combined with customers who are labelled “TAP” for purposes of calculating collectability.

PA-II-72. Please provide a restatement of the collectability studies prepared by or for PWD with TAP customers separately stated (i.e., not combined with “senior citizen discount”).