

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

Re Philadelphia Water Department Proposed Changes in Water, Wastewater and Stormwater Rates and Charges	2026 TAP-R Proceeding
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**PHILADELPHIA WATER DEPARTMENT’S OBJECTION
TO DISCOVERY PROPOUNDED BY THE PHILADELPHIA LARGE USERS GROUP
(SET I)**

The Philadelphia Water Department (“Department” or “PWD”) objects to the following discovery request of the Philadelphia Large Users Group (“PLUG”) submitted via email on April 1, 2026: PLUG-PWD 1-3. The Department requests that the Philadelphia Water, Sewer and Storm Water Rate Board (“Rate Board”), by its Hearing Officer, sustain the objection to the discovery request set forth below and strike or limit the subject discovery request.¹

Objection

PLUG-PWD I-3. Provide a table showing, for each calendar year 2020-2025, by dollar and percentage, the annual TAP-R discounts recovered from each of the below customer classes:

- a. Residential
- b. Senior Citizens
- c. Commercial
- d. Industrial
- e. Public Utilities
- f. Housing Authority
- g. Charities and Schools
- h. Hospitals and Universities
- i. Hand Billed
- j. Scheduled (Flat Rate)
- k. Private Fire Protection
- l. Public Fire Protection.

¹ Any objections to information requests shall be served on all Participants and the Hearing Officer within three (3) business days after receipt of the request. Rate Board Regulations II.B(5)(b).

Response: Objection. The Department objects to this request as irrelevant to the 2026 TAP-R proceeding. The TAP-R Rider reconciliation tracks TAP-R revenue and revenue losses resulting from application of the TAP discount, in order to permit annual reconciliation. The requested data by “customer classes” is not relevant and not material to the PWD proposed changes in rates and charges as set forth in the 2026 TAP-R Reconciliation filing. As such, this information request is not reasonably calculated to lead to the discovery of admissible evidence for the instant reconciliation proceeding.

In accordance with the Rate Board Regulations, changes to TAP and TAP-R rider formula are proposed, reviewed and made in general rate proceedings. See, Hearing Officer Report (2021 TAP-R Adjustment Proceeding), at pp. 4-5. See also, the General Rate Determination (2021 Rate Case) relating to TAP-R issues. The proper scope of this proceeding is limited to the application of the TAP-R formula approved by the Rate Board in the general rate proceeding. The requested information and documents are not pertinent to the annual reconciliation of TAP-R rates. Moreover, in the reporting for the TAP-R reconciliation, PWD does not track the non-TAP billed volume or annual TAP-R discounts recovered by “customer classes.”

PWD further objects to this request as it seeks information and documents related to TAP for the past five years (2020-2025). This request is not reasonably calculated to lead to the discovery of admissible evidence for the instant reconciliation proceeding. The TAP-R reconciliation proceeding sets TAP-R related rates and charges for an annual period beginning on September 1, 2026. The requested information will not assist the Rate Board in determining the prospective TAP-R rates and charges proposed for September 1, 2026. No nexus has been established between the requested information and the instant proceeding.

Finally, please note that this request is inconsistent with Rule 4011 of the Pennsylvania Rules of Civil Procedure, as the Department in reporting for the TAP-R reconciliation, does not track non-billed volume or annual TAP-R discounts by “customer classes.” Creating a report for such data (as sought in the discovery request) would require an unreasonable investigation by the Department as to subject matter irrelevant to the 2026 TAP-R reconciliation proceeding.

WHEREFORE, the Department formally objects to the PLUG-PWD 1-3 and requests that its Objections be sustained and that it be relieved of the requirement of any further response to same except as described above.

Respectfully submitted,

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Dated: April 7, 2026

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