

**BEFORE THE**

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

**In the Matter of the Philadelphia** :  
**Water Department's Proposed** : **TAP-R Rates to Become Effective**  
**Tiered Assistance Program Rate** : **September 1, 2026**  
**Rider Surcharge Rates** :

**PUBLIC ADVOCATE RESPONSES  
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TO THE PUBLIC ADVOCATE, SET I**

PWD-TAP-I-1. Please provide the electronic workpapers (Excel) supporting Schedules LKM-TAP-1 to LKM-TAP-6, with the formulae intact.

Response: The requested files are attached as Attachment PWD-TAP-I-1(a), Attachment PWD-TAP-I-1(b) and Attachment PWD-TAP-I-1(c).

Responsible witness: Lafayette K. Morgan, Jr.

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PWD-TAP-I-2. Please provide the electronic workpapers (Excel) supporting the analysis described in the Direct Testimony of Lafayette K. Morgan, Jr., (dated April 17, 2026).

Response: See response to PWD-TAP-I-1.

Responsible witness: Lafayette K. Morgan, Jr.

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- PWD-TAP-I-3. Please provide the monthly TAP participation levels, estimated TAP discounts, and estimated TAP water consumption used by Mr. Morgan for the following months:
- a. December 2025
  - b. January 2026
  - c. February 2026
  - d. March 2026
  - e. April 2026
  - f. May 2026
  - g. June 2026
  - h. July 2026
  - i. August 2026
  - j. September 2026
  - k. October 2026
  - l. November 2026
  - m. December 2026
  - n. January 2027
  - o. February 2027
  - p. March 2027
  - q. April 2027
  - r. May 2027
  - s. June 2027
  - t. July 2027
  - u. August 2027

Response: Refer to Attachment PWD-TAP-I-1(a), TRR\_Projections tab.

Responsible witness: Lafayette K. Morgan, Jr.

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PWD-TAP-I-4. Confirm or deny that customers enrolled in TAP receive a bill based upon their income levels and not their actual pre-TAP discount bill.

Response: Confirmed.

Responsible witness: Lafayette K. Morgan, Jr.

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PWD-TAP-I-5. Confirm or deny: The most reliable method for calculating TAP participation and participant discount values is to base the analysis on the most recent known and measurable data available. If your response is anything other than an unqualified “confirm,” please provide a detailed explanation and reasoning for the response.

Response: Confirmed. However, the phrase “the most recent known and measurable data available” above is vague with respect to the timeframe.

Responsible witness: Lafayette K. Morgan, Jr.

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PWD-TAP-I-6. Please confirm that Mr. Morgan's recommended average TAP discount per participant is based only on the most recent 12-months of available data. If Mr. Morgan's recommended average TAP discount per participant is adjusted for other factors, please describe them in detail.

Response:

Confirmed.

Responsible witness: Lafayette K. Morgan, Jr.

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PWD-TAP-I-7. Please describe how Mr. Morgan accounts for rate changes to water and sewer rates when applying his recommended approach to calculating the average TAP discount per participant based on the most recent 12-months of available data.

Response: Like PWD, Mr. Morgan does not adjust future TAP-R rate estimates to reflect future rate impacts. The model utilized in this proceeding, as well as each past proceeding, does not incorporate such an adjustment.

Responsible witness: Lafayette K. Morgan, Jr.

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PWD-TAP-I-8. Please confirm or deny that the typical bill for 0.7 MCF residential customer in Table C-4 of the compliance filing in the 2025 Rate Proceeding reflects a 10.1% increase for rates effective September 1, 2025.

Response: Confirmed.

Responsible witness: Lafayette K. Morgan, Jr.

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PWD-TAP-I-9. Please confirm that Mr. Morgan's testimony and schedules, in eliminating the .25% growth factor proposed by PWD, assume essentially "zero growth" in the number of TAP participants through the Next Rate Period.

Response: Denied. By using the most recent level of enrollment (March 2026: 68,405) for the projected period, Mr. Morgan's testimony and schedules provide for an average participation that is 2,890 TAP participants higher than the most recent 12-month enrollment average (April 2025-March 2026: 65,515).

Responsible witness: Lafayette K. Morgan, Jr.

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PWD-TAP-I-10. Confirm or deny: There is pending legislation (Bill No. 251021) to be introduced in City Council in this legislative session (before June 30, 2026) that will authorize a change in the eligibility threshold for the TAP program. If your response is anything other than an unqualified "confirm," please provide a detailed explanation and reasoning for the response.

Response: The Public Advocate has objected to this request and included a proposed stipulation regarding Bill No. 251021 in its filed objections.

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PWD-TAP-I-11. Confirm or deny: That the proposed legislation referenced in PWD- TAP-I-10 is intended to authorize, among other things, the increase of the TAP income eligibility threshold to include households at 151-200% FPL. If your response is anything other than an unqualified “confirm,” please provide a detailed explanation and reasoning for the response.

Response: The Public Advocate has objected to this request and included a proposed stipulation regarding Bill No. 251021 in its filed objections.

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- PWD-TAP-I-12. Please provide your best estimate of the maximum number of eligible TAP participants in the following Federal Poverty Level (FPL) household income tiers:
- a. 0-150% FPL
  - b. 150-200% FPL
  - c. 200-250% FPL

Response: The Public Advocate has objected to this request and included a proposed stipulation regarding maximum enrollment in its filed objections.

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PWD-TAP-I-13. Please confirm that the number of Philadelphia households included in the 151-200% FPL income tier is roughly 40,000.

Response: Denied. I have not performed an analysis that would enable me to confirm that estimate.

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PWD-TAP-I-14. PWD-TAP-I-14 Please confirm that even the inclusion of some 16,000 additional households from the 151-200% FPL income tier in the TAP program (based on a recent estimate by Community Legal Services of eligible households that may apply) would represent a significant future increase in the projected TAP enrollment (approximately 23%).

Response: Denied. I have not been involved in any discussions regarding any estimate that may have been calculated by Community Legal Services, nor can I project the significance of any future increase in projected TAP enrollment.

Responsible witness: Lafayette K. Morgan, Jr.

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PWD-TAP-I-15. PWD-TAP-I-15 Please confirm whether Mr. Morgan was aware of the pending legislation described in PWD-TAP-1-10 in preparing his testimony in this proceeding (PA Statement 1).

Response: Confirmed.

Responsible witness: Lafayette K. Morgan, Jr.

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PWD-TAP-I-16. Please provide the source of Mr. Morgan's table of Number of Participants by month as presented on page 10 of his testimony (PA Statement 1).

Response: Refer to Attachment PWD-TAP-I-1(a), TRR\_Projections tab for the source of the data.

Responsible witness: Lafayette K. Morgan, Jr.

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PWD-TAP-I-17. Please confirm that in the settlement in the 2025 TAP-R proceeding participant numbers and related discounts were lower than the actual experience.

Response: Denied. The settlement in the TAP-R proceeding pertained, in large part, to TAP-R rates and charges effective for the period September 1, 2025, through August 31, 2026. Since that period is ongoing, it is impossible to determine whether actual participant numbers and related discounts are going to be lower than those agreed upon for settlement purposes.

Responsible witness: Lafayette K. Morgan, Jr.