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CITY OF PHILADELPHIA  
PHILADELPHIA WATER, SEWER AND STORM WATER RATE  
BOARD HEARING

IN RE: 2026 TAP-R Reconciliation  
Proceeding

DATE: Thursday, May 14, 2026

LOCATION: 1515 Arch Street, Room 18031  
Philadelphia, Pennsylvania 19102

Reported by: Marissa Bennett

Job No.: 1082838

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APPEARANCES

Kathryn Sophy, Hearing Officer

WATER, SEWER AND STORM WATER RATE BOARD:

Sonny Popowsky, Chairman

Ryan McSherry, Board Attorney

Khadijah George, Office Manager

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Andre Dasent

Renardo Hicks

Brooke Darlington

Carl Shultz

PUBLIC ADVOCATE:

Robert Ballenger

Vikram Patel

PHILADELPHIA LARGE USERS GROUP:

Adeolu Bakare

Victoria Geddis

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PROCEEDINGS

- - -

HEARING OFFICER SOPHY: Good

morning everyone, thank you for being here.

This is the technical hearing for the 2026

TAP-R Reconciliation Filing before the Water,

Sewer, and Storm Water Rate Board. I'm

Kathryn Sophy, the hearing officer for this

proceeding. With me is Sonny Popowsky, who

is chairman of the Rate Board. We also have

Ryan McSherry, who's the attorney for the

Rate Board. And Khadijah George. She is the

Rate Board's office manager.

There is a court reporter here who

will provide a transcript for this hearing,

so please speak clearly and slowly. The

transcript will be posted immediately to the

Rate Board's website. And I believe we've

got a 3-day turnaround. And at this point,

I'd like to ask the participants to introduce

themselves, starting with the Water

Department.

MR. DASENT: Thank you. Andre

1 Dasent for Philadelphia Water Department.  
2 And with me is Renardo Hicks and Brooke  
3 Darlington. For us, unless there's someone  
4 online that -- one of our -- like our general  
5 counsel -- and Mr. -- now, Carl also is here.  
6 Carl Shultz from Eckert Seamans.

7 HEARING OFFICER SOPHY: Public  
8 Advocate.

9 MR. BALLENGER: Good morning.  
10 Thank you, Your Honor. Robert Ballenger here  
11 for the public advocate. And I am joined by  
12 Vik Patel virtually at this hearing this  
13 morning.

14 HEARING OFFICER SOPHY: And the  
15 Philadelphia Large Users Group.

16 MR. BAKARE: Good morning, Your  
17 Honor. This is Adeolu Bakare here virtually  
18 for the Philadelphia Large Users Group. My  
19 colleague Victoria Geddis is also going to  
20 participate virtually. We may not both be on  
21 for all of the hearing, but at least one of  
22 us will be on for all of the hearing.

23 HEARING OFFICER SOPHY: Thank you.  
24 Well, before we get to the witnesses, are

1 there any preliminary matters?

2 MR. DASENT: -- believe we have any  
3 preliminary matters except to inform the  
4 hearing officer, at least by agreement, that  
5 we will stipulate as to the authenticity of  
6 the testimony we're presenting for the  
7 Philadelphia Water Department this morning.

8 MR. BALLENGER: And likewise,  
9 obviously, the Public Advocate will stipulate  
10 to the authenticity of the Department's  
11 testimony in exchange for the reciprocal  
12 stipulation.

13 HEARING OFFICER SOPHY: All right.  
14 Well, with that, we can begin.

15 MR. BAKARE: -- may I ask one  
16 question about the --

17 HEARING OFFICER SOPHY: I'm sorry.

18 MR. BAKARE: I'm sorry. It's been  
19 prior practice that in addition to testimony,  
20 all the discovery is considered part of the  
21 record, whether actually formally introduced  
22 at the hearing or not. Is that still going  
23 to be the case this year?

24 HEARING OFFICER SOPHY: That is the

1 case.

2 MR. HAVER: Let the record reflect

3 --

4 MR. BAKARE: Thank you.

5 MR. HAVER: I'm sorry.

6 HEARING OFFICER SOPHY: Mr. Haver.

7 MR. HAVER: I don't know that he  
8 was finished.

9 MR. BAKARE: I'm finished. Thank  
10 you.

11 MR. HAVER: Let the record reflect  
12 I make no such stipulation. I do not agree  
13 to that stipulation. I do not agree to the  
14 authenticity of either of the parties that  
15 have said that they have a secret agreement  
16 between themselves. Thank you.

17 HEARING OFFICER SOPHY: All right,  
18 the Water Department.

19 MR. DASENT: This morning, we're  
20 prepared to proceed with a panel of witnesses  
21 from Black & Veatch and Raftelis Financial  
22 Consultants. And on the panel for Raftelis,  
23 or RFC, is Henrietta Locklear and Jennifer  
24 Tavantzis. On the panel for Black & Veatch

1 is Brian Merritt and David Jagt.

2 We are prepared to proffer their  
3 testimony because we have no corrections or  
4 revisions. We have stipulated to the fact  
5 that we don't have to go through that step in  
6 the proceeding, and that was the extent of  
7 our agreement. Thank you.

8 MR. BALLENGER: Morning. I'd like  
9 to jump into some cross here. I'd like to  
10 ask the witnesses to please have your  
11 rebuttal testimony as well as the Public  
12 Advocate Hearing Exhibit number 1, one and  
13 only, in front of you, please. And I just  
14 would ask to have this marked and entered  
15 onto the record as the Public Advocate  
16 Hearing Exhibit 1. And I will acknowledge  
17 that I dated this as of yesterday because  
18 that's when I sent it. It should be dated as  
19 of today.

20 (Public Advocate Hearing Exhibit 1  
21 marked for identification.)

22 - - -

23 EXAMINATION

24 - - -

1 BY MR. BALLENGER:

2 (Examination of Ms. Locklear)

3 Q. But with that small adjustment, I'd like  
4 to start with the rebuttal statement on page 4.  
5 And in lines 13 and 14 -- I'm sorry -- lines 10 to  
6 13, you discuss production data regarding TAP  
7 participation, right? I want to make sure we're  
8 in the same place. Can you confirm?

9 A. Just one second, please.

10 Q. This is the rebuttal statement, page 4,  
11 lines 10 to 13.

12 A. Yes.

13 Q. And you have a footnote in the rebuttal  
14 testimony that says, "Production data is subject  
15 to restatement." Correct?

16 A. Correct.

17 Q. Based on past experience, you would  
18 expect that if you updated your production data,  
19 that participation levels for the months you  
20 discuss here would change, wouldn't you?

21 A. If we updated the production data?

22 Q. Yes.

23 A. Meaning what?

24 Q. You would reflect different

1 participation levels than what you have in the  
2 production data you've supplied on the record.

3 The numbers would change, wouldn't they?

4 A. Yes.

5 Q. And since we've talked about this  
6 before, I just want to confirm my recollection.  
7 Isn't it true that the changes are typically  
8 higher in more recent months and lower in older  
9 months when you rerun production data?

10 MR. DASENT: Objection. If it's a  
11 factual question, you would relate to the  
12 exact exhibit that we're referring to, which  
13 is either PWD-7 or 5, and it will change or  
14 not depending upon the circumstances  
15 presented.

16 BY MR. BALLENGER:

17 Q. We've covered this in the past. I just  
18 want to make sure that I understand how your  
19 production data works. It typically reflects  
20 larger changes in more recent months. Isn't that  
21 factually correct?

22 MR. DASENT: Objection, calls for  
23 speculation.

24 HEARING OFFICER SOPHY: If you can

1 answer the question, you may go ahead and  
2 answer the question.

3 THE WITNESS: Okay. When data are  
4 rerun at a later time on production, the  
5 differences between more recent months are  
6 greater than differences in earlier months,  
7 generally speaking.

8 BY MR. BALLENGER:

9 Q. Thank you. Continuing on this page in  
10 lines 13 to 14 of page 4, the rebuttal, you go on  
11 to say, "The observed growth contradicts the  
12 Advocate's assumption of no changes in average  
13 participation." What average participation are  
14 you referring to?

15 A. The, the Public Advocate's witness's  
16 assumption of no growth in participation is what  
17 that refers to.

18 Q. And let's go ahead and turn to the first  
19 page of the Public Advocate's hearing exhibit.  
20 Tell me when you're there. It's numbered 1 on the  
21 bottom. It is actually the second page of the PDF  
22 if you're looking at the PDF.

23 A. I'm there.

24 Q. Okay. And this is the Public Advocate's

1 Response to PWD Interrogatory TAP-1-9. Have you  
2 reviewed this response?

3 A. Yes, I have.

4 Q. Did you review it before you filed your  
5 rebuttal testimony?

6 A. I can't be sure.

7 Q. Isn't it true that at the time of Mr.  
8 Morgan's testimony, his projected average  
9 participation level was 2,890 higher than the  
10 prior 12-month average?

11 MR. DASENT: Just for  
12 clarification, the average for what period?

13 BY MR. BALLENGER:

14 Q. If you review the response, says, "By  
15 using the most recent level of enrollment (March  
16 2026: 68,405) for the projected period, Mr.  
17 Morgan's testimony and schedules provide for an  
18 average participation that is 2,890 TAP  
19 participants higher than the most recent 12-month  
20 enrollment average (April 2025 through March  
21 2026)." Isn't that factually correct?

22 A. That is what the statement says.

23 Q. And isn't that correct based on the  
24 model you provided?

1 A. If you give me one second, please.

2 Okay, I can confirm that that's the correct  
3 average for those months --

4 Q. Thank you. And just for the record, if  
5 the average rate of participation that Mr. Morgan  
6 projects occurred, that would in fact reflect  
7 growth in the program from the historical average  
8 rate of participation, would it not?

9 A. He does begin at a higher number than  
10 the historic average. That's correct.

11 Q. And if maintained consistently  
12 throughout the projection period, would that not  
13 result in a higher average over that projection  
14 period than what has been experienced so far?

15 A. It is higher than what was in that past  
16 period. It's -- therefore, it's growth over the  
17 past, but it's not growth through the next rate  
18 period.

19 Q. In your rate model, you've projected  
20 0.25 percent growth in participation in each month  
21 of the projection period, isn't that correct?

22 A. That is correct.

23 Q. And then to derive an average for  
24 purposes of the rate model, you calculate the

1 average of each of those months as you've  
2 escalated them, isn't that correct?

3 A. (No verbal response.)

4 Q. For purposes of the C-Factor, you have  
5 to use a single number of average participants,  
6 isn't that correct?

7 A. Yes.

8 Q. Okay. So you average your 12 months,  
9 each of which escalates slightly by a quarter of a  
10 percent?

11 A. Correct.

12 Q. Let's turn to page 2 of the Public  
13 Advocate hearing exhibit. And this is information  
14 taken from the Rate Rider Reconciliation Workbook  
15 filed in this proceeding. And it contains the  
16 months September -- it contains participation  
17 enrollment level -- participation level for the  
18 month September 2024 through December 2025. And  
19 would you accept that that's what this is, subject  
20 to check?

21 MR. DASENT: Just for  
22 clarification, when you say the workbook, is  
23 it the revised or updated workbook that was  
24 provided April 15th?

1 MR. BALLENGER: This is the  
2 workbook as it was filed with the Advance  
3 Notice.

4 MR. DASENT: Thank you.

5 MR. BALLENGER: I'm asking the  
6 witness to just either confirm that that's  
7 what this data is and it's where it's taken  
8 from, subject to check, if you'd like.

9 THE WITNESS: Subject to check,  
10 yes. Thank you.

11 MR. DASENT: Thank you.

12 BY MR. BALLENGER:

13 Q. So if you look at the participation  
14 level in November of 2024, you would see that the  
15 number of -- and this is, I believe, the number of  
16 TAP bills issued in the month -- declines from the  
17 number of TAP bills issued in October of 2024.  
18 Isn't that correct?

19 A. That's correct.

20 Q. And the participation level declines  
21 again in February of 2025 compared to January of  
22 2025, doesn't it?

23 A. It does.

24 Q. And again, in November of 2025, the

1 participation level declined substantially by  
2 almost 9,000 participants, doesn't it?

3 A. Yes. And as you mentioned, that's the  
4 number of participants measured as bills.

5 Q. As bills issued. You anticipated my  
6 next question.

7 So do you believe this reflects a change  
8 in TAP participation or a change in TAP billing?

9 A. It is a -- it is a reflection. It is  
10 the number of TAP bills, as we've discussed, and  
11 it reflects the fact that there are fewer billing  
12 days in November and -- than there are in the  
13 months surrounding it. So there are fewer --  
14 there were fewer days and therefore fewer bills  
15 issued in November than in October.

16 Q. And so if a certain number of bills were  
17 deferred or accelerated out of the November  
18 billing period, we would expect to see them  
19 reflected in the October and December billing  
20 periods, wouldn't we?

21 A. Generally.

22 Q. And can you confirm for me that the  
23 number of bills issued in September is 300-ish  
24 lower than the number of bills issued in October

1 of 2025? 300 and change.

2 A. Yes.

3 Q. And then compared to October, December,  
4 reflects less than 600 and -- I'm not good at  
5 doing math on the spot -- 660, I think?

6 A. I'm sorry, can you say which months  
7 again --

8 Q. I'm just comparing October 2025 to  
9 December. There's a very small increase in the  
10 number of bills issued in December compared to  
11 October, isn't that correct?

12 A. That's correct. It's 67,155 in October  
13 versus 67,815 in December.

14 Q. Thank you. Let's move on to the next  
15 page in the Public Advocate hearing exhibit. This  
16 is page 3. And just like to confirm that what is  
17 here is PWD's Response to Public Advocate  
18 Discovery, Set 4, number 2, PA-TAP-4-2. Is that  
19 correct?

20 A. That's correct.

21 Q. Okay. And just to tie this response  
22 into the discussion we just had, this response  
23 confirms that IDEA pre-qualification was ongoing  
24 during the entire time period that we just

1 referenced in the prior page of the exhibit,  
2 September 2024 through December 2025. Isn't that  
3 correct?

4 A. That is correct.

5 Q. I'll let Mr. Dasent help if this calls  
6 for a different witness. I'd like to turn to page  
7 15 of the rebuttal testimony, lines 12 to 14,  
8 please. Are you the right witness to answer a  
9 question about this section of the testimony?

10 A. Sorry, I'm running behind you a little  
11 bit.

12 Q. It's okay. Thank you, Ms. Locklear.

13 A. Okay. On, on page 15, I can still be  
14 the witness, I believe.

15 Q. Thank you. And so I'm looking at lines  
16 12 to 14. And the testimony states, "The TAP-R  
17 methodology agreed to by the Public Advocate in  
18 2016 is designed to adequately recover TAP program  
19 costs, limiting the financial impacts to the  
20 Department." That's what the testimony states,  
21 correct?

22 A. That is what it states.

23 Q. And do you want to correct that  
24 statement in any way? I believe it would be the

1 same correction that appeared in the Department's  
2 public presentation. Isn't it true that when TAP  
3 launched, the projected costs of TAP were included  
4 in PWD base rates in 2016 --

5 MR. DASENT: We'll stipulate it's  
6 2018. I'm sorry, that's my fault.

7 MR. BALLENGER: Okay. Thank you.

8 BY MR. BALLENGER:

9 Q. So you would agree then the TAP Rider  
10 was agreed upon in the 2018 rate case after a  
11 period in which the Department recovered  
12 substantially more than the discounts through the  
13 base rate recovery methodology, isn't that  
14 correct?

15 A. What I will be willing to answer is that  
16 I, I see on your hearing exhibit page 5 you  
17 provide the rate determination excerpt from 2018  
18 that discusses that agreement.

19 Q. Let's go to page 5 then. Again, you've  
20 anticipated the direction here, which I  
21 appreciate. Paragraph A at the top of page 5, do  
22 you agree that what was reflected there and was  
23 the product of the agreement between PWD and the  
24 Public Advocate was that PWD would use actual data

1 from the first 9 to 10 months of the current  
2 period, plus a period of 2 to 3 months of  
3 projected data in estimating the 12-month period  
4 of TAP revenue loss and surcharge revenues? Isn't  
5 that correct what that states?

6 A. (No verbal response.)

7 MR. DASENT: So we're clear, Mr.  
8 Ballenger, you're saying from approximately  
9 the first 9 months or 10 months?

10 MR. BALLENGER: Approximately,  
11 sure. That's what --

12 THE WITNESS: Yeah --

13 MR. BALLENGER: That's what the  
14 agreement states -- or the rate determination  
15 states.

16 THE WITNESS: On, on the previous  
17 page, I believe it begins with for the 12-  
18 month period prior to the effective date of  
19 the TAP Rider. Are you including that in  
20 your question to me?

21 MR. BALLENGER: Correct.

22 THE WITNESS: I agree that it says  
23 that, yes.

24 BY MR. BALLENGER:

1 Q. And in this proceeding, isn't it true  
2 that PWD elected to use only 4 months of actual  
3 data to Advance Notice for projecting TAP-R costs  
4 and revenue recovery for the --

5 MR. DASENT: Objection. We didn't  
6 choose, that's all we had. We expanded that  
7 during the course of the proceeding.

8 MR. BALLENGER: That's not true,  
9 Andre. We just went over the participation  
10 data, including September 2024 through  
11 December 2025. So that's not factually  
12 correct.

13 BY MR. BALLENGER:

14 Q. And I would ask the witness again, isn't  
15 it true that PWD elected to use only 4 months of  
16 actual data in calculating TAP-R surcharges for  
17 the future rate period in its Advance Notice?

18 A. We did.

19 Q. Thank you. And just to confirm the  
20 paragraph that we just went over in the 2018 rate  
21 determination, you would agree that that does not  
22 in any way limit what the Public Advocate may do  
23 in estimating TAP revenues and expenses. It's  
24 binding only on PWD. Isn't that how you read it,

1 as PWD will use?

2 A. It does say that. I'll be quick to say  
3 that I'm not an attorney.

4 Q. I understand. Thank you.

5 A. -- Andre.

6 Q. I'm going to move on to page 20 of the  
7 rebuttal testimony. And I'm at line 15. Are you  
8 the correct witness to answer a question --

9 MR. DASENT: -- if I'm not --

10 THE WITNESS: I'm not --

11 BY MR. BALLENGER:

12 Q. So maybe Mr. Jagt or Mr. Merritt?

13 A. Correct.

14 MR. BALLENGER: Mr. Jagt or Mr.  
15 Merritt, is one of you prepared to answer a  
16 question about this section of the testimony?

17 MR. DASENT: Please identify the  
18 question and then the respondent will know if  
19 that's --

20 MR. BALLENGER: I'm at page 20,  
21 line 15.

22 MR. DASENT: Waiting for the  
23 question and then we'll know.

24 MR. BALLENGER: Okay. I don't know

1           why this is so challenging this morning.

2                       MR. DASENT:  It's not.  We're good.

3                       MR. BALLENGER:  I've had enough  
4           coffee.

5  BY MR. BALLENGER:

6                       (Examination of Mr. Merritt)

7           Q.    So do you agree -- well, let's just  
8   start with the statement that appears here.  It  
9   states, "In other words, Mr. Morgan is focused on  
10   factors and not outcomes."  Isn't that correct  
11   what your testimony states?

12           A.    Correct.

13           Q.    Do you agree that the amount of TAP-R  
14   surcharges are determined based on a formula?

15           A.    As stated in Rates and Charges, Section  
16   10.

17           Q.    I was waiting for a yes or a no.

18           A.    As -- yes, as stated in Rates and  
19   Charges, Section 10.

20           Q.    Thank you.  And that formula relies upon  
21   various factors, the components used to calculate  
22   the TAP-R, isn't that correct?

23           A.    I -- I'd have to look at the Rate Rider  
24   language to see, see if it specifies the factors

1 themselves, or what -- or whether or not it just  
2 defines what the C-Factor represents, what the E-  
3 Factor represents, and what the I-Factor  
4 represents.

5 Q. And those are some of the factors,  
6 correct? C, E, and I?

7 A. Yes.

8 Q. I just want to make sure that this  
9 section of your testimony is not suggesting that  
10 the TAP-R rate be set at a certain dollar amount  
11 and then reverse engineered to determine the  
12 factors to slot into the calculation to achieve  
13 that. That's not what you're saying here?

14 A. Our rebuttal testimony was focused on  
15 the overall outcomes of the Public Advocate's  
16 witness in prior proceedings, the resulting  
17 discounts compared to what actually occurred, and  
18 whether or not we're effectively reconciling costs  
19 from period to period. This is the third  
20 proceeding in a row that we filed that we are  
21 continuing to under-recover costs with respect to  
22 TAP discounts. So that is what we are trying to  
23 address. He says that we are unreasonable in our  
24 proposals, and that's what we were rebutting.

1 Q. But you don't have a predetermined goal  
2 for how much revenue you want to recover. You're  
3 actually trying to calculate the TAP-R based on  
4 the input of the factors in the model. Isn't that  
5 correct?

6 A. Yes, that's correct.

7 Q. And we're going to come back to the  
8 testimony, probably after a break, having to do  
9 with under-recovery. So let me refer you to  
10 Public Advocate Hearing Exhibit number 1 at page  
11 6. Tell me when you're there, please.

12 A. Number 1 at page 6?

13 Q. Yes.

14 A. Sorry, Mr. Ballenger. PDF page or the  
15 page at the bottom of the --

16 Q. It's the page at the bottom. So it  
17 would be PDF page 7.

18 A. Yeah. Okay.

19 Q. And this contains PWD's Response to PA  
20 TAP, Set 4, number 1. In response to the question  
21 of whether the 0.25 percent monthly growth rate  
22 was judgmentally derived, the first paragraph  
23 states, "Raftelis used its experience" -- I'm  
24 sorry, let me start over. "Raftelis used its

1 expertise, experience, and subjective opinion, as  
2 well as the recent trend in participation to  
3 project the 0.25 percent monthly growth rate."

4 Correct? And I believe that might be you again,  
5 Ms. Locklear.

6 (Examination of Ms. Locklear)

7 A. Yes.

8 Q. And as we discussed earlier,  
9 participation data included in PWD's Rate Rider  
10 Reconciliation Workbook is based on the period  
11 from September 2024 through December -- I'm sorry  
12 -- September 2025 through December 2025, which is  
13 the 4-month period we referenced.

14 A. That's correct.

15 Q. Isn't it true that the monthly data for  
16 that period does not show a 0.25 percent monthly  
17 growth in participants month over month?

18 A. Hold on one second, please.

19 Q. I can make it a little easier for you.  
20 Earlier, you agreed that November 2025, there was  
21 a decrease in participants, correct? Measured by  
22 the number of TAP bills.

23 A. Yes.

24 Q. Okay. So there could not have been a

1 0.25 percent increase between October and November  
2 of 2025 because there was actually a decrease,  
3 isn't that correct?

4 A. Right.

5 Q. So am I correct to interpret the  
6 response to this discovery request that we  
7 referenced on page 6 of the Public Advocate  
8 hearing exhibit to mean that the September 2025  
9 through December 2025 historical data was  
10 considered in deriving the projected 0.25 percent  
11 monthly growth rate?

12 A. It was considered.

13 Q. And am I correct that when the 0.25  
14 percent monthly growth rate is annualized, the  
15 result is a 3 percent annual growth in  
16 participants?

17 A. Yes, subject to check.

18 Q. Fair enough. Now, let's turn to the  
19 next page of the hearing exhibit. It's page 7.  
20 And this is PWD's Response to PA TAP, Set 1,  
21 number 5, correct?

22 A. Yes.

23 Q. And at the bottom here, the last  
24 sentence states, "We anticipate that growth in

1 participation will slow down further over the next  
2 period, such that the average rate of increase  
3 would settle to about 0.25 percent monthly."

4 Correct?

5 A. Yes, that's what we answered.

6 Q. Go back to the rebuttal testimony, and  
7 I'm looking at page 9. And so I think this is  
8 still for you, Ms. Locklear.

9 A. Okay. Please give me a moment.

10 Q. No problem.

11 A. Okay, I'm on page 9.

12 Q. And I'm at lines 6 to 8. And testimony  
13 states, "The Department receives regular updates  
14 from IDEA including customers' pre-qualified for  
15 enrollment in TAP." Do you see that?

16 A. I do.

17 Q. Did IDEA provide any data to PWD that  
18 suggests that growth in TAP participants would be  
19 3 percent over the next year?

20 A. No. IDEA doesn't provide projections.

21 Q. Thank you. And in considering  
22 historical data to make a projection of future  
23 conditions, wouldn't you agree that more data  
24 points are preferable to less data points?

1 A. Often, that's the case.

2 Q. Do you believe that a one-month growth  
3 in TAP participants can be considered to be  
4 representative -- I'm sorry -- representative of  
5 the expected ongoing monthly growth?

6 A. Not necessarily.

7 Q. Can we look at page 8 of your rebuttal  
8 testimony, lines 8 to 9?

9 A. Yes.

10 Q. And the testimony states, "These  
11 observed increases contradict Mr. Morgan's  
12 assertion that program participation should not be  
13 expected to grow." Do you see that testimony?

14 A. I do.

15 Q. Can you identify where in Mr. Morgan's  
16 testimony he states that program participation  
17 should not be expected to grow?

18 A. That statement refers to his zero growth  
19 assumption over the period that we previously  
20 discussed.

21 Q. And you refer to zero growth multiple  
22 times in your testimony. But as we've already  
23 discussed, Mr. Morgan's average level of  
24 participation represents an increase from the

1 historical 12-month average, isn't that correct?

2 A. Yes. And as I stated before, it doesn't  
3 correspond to the expected increase that we have  
4 projected over the period, just because starting  
5 point is higher.

6 Q. Just sort of not to dwell too long, but  
7 the testimony refers to an assertion. Assertion  
8 actually refers to a very clear and plain  
9 statement, not to a projected number. Isn't that  
10 correct? You agree with that?

11 A. I don't know if I want to quibble with  
12 you over the word assertion, but --

13 Q. It just strikes me that you've  
14 characterized his testimony in a way that I don't  
15 believe it should be read. So --

16 MR. DASENT: Objection,  
17 argumentative.

18 BY MR. BALLENGER:

19 Q. Let's move to page 10 of the rebuttal  
20 statement, please. And I'm at lines 20 to 22.  
21 And I'd like you to confirm for me that the  
22 testimony states, "Mr. Morgan suggests a flat TAP  
23 participation of 68,405 for the remainder of the  
24 most recent period as well as for the next rate

1 period. As explained in this testimony, the  
2 program has already experienced participation  
3 above this level." Isn't that correct?

4 A. That's what we state, yes.

5 Q. Isn't it true that the growth pattern of  
6 TAP participants is not a linear pattern?

7 A. As measured from month to month? And as  
8 --

9 Q. Yes.

10 A. -- we've talked about, because of the  
11 months with a shorter -- or, or, you know, fewer  
12 number of working days, those fluctuations are not  
13 linear. It's correct.

14 Q. Thank you. I have some additional  
15 questions. I don't know if it makes any sense --  
16 I have in my outline here a pause if anyone needs  
17 it. So I'm happy to move along, or if anyone  
18 needs a break, we can pause. Okay, great.

19 (Examination of Mr. Jagt)

20 So your rebuttal testimony includes some  
21 discussion about why you believe TAP-R rates are  
22 not recovering TAP costs, correct? I believe Mr.  
23 Merritt spoke to this earlier.

24 A. That's correct.

1 Q. Or Mr. Jagt. Thank you. I'd like to  
2 try to get some further explanation of one of the  
3 factors that are affecting TAP costs and recovery.  
4 I'd like you to turn to page 8 of Public Advocate  
5 hearing exhibit. This contains part of the  
6 attachment, the spreadsheet that was provided in  
7 response to PA TAP, Set 4, number 4. Is that  
8 correct?

9 MR. DASENT: Objection --

10 THE WITNESS: Correct.

11 BY MR. BALLENGER:

12 Q. Yeah, with one small change in that I've  
13 highlighted 3 cells; cells Z22, Z23, and Z24.  
14 Isn't that correct?

15 A. Correct.

16 Q. Otherwise, those cells are unchanged.  
17 Do you agree with that?

18 A. Subject to check.

19 Q. So the question that we asked, PA TAP,  
20 Set 4, number 4, was for PWD to recalculate the  
21 monthly discounts from January 2025 through August  
22 2025 as if the base rates that changed on  
23 September 1 were in effect, correct?

24 A. So by recollection, I don't have the

1 specifics of that discovery request, how this  
2 question was stated. I can -- we can pull it up  
3 if necessary.

4 Q. Yeah. I mean, I would like to be clear  
5 as to what the request was, if you don't mind.  
6 You could pull up your response to that discovery  
7 as well, as it repeats the question.

8 MR. DASENT: Give us a moment.

9 BY MR. BALLENGER:

10 Q. This is PWD response to PA TAP-R  
11 Discovery, Set 4, question number 4.

12 A. That's correct. That was the initial --  
13 that was the request.

14 Q. Thank you. So in the cells that are  
15 highlighted, Z20 -- I'm sorry -- Z22, Z23, and  
16 Z24, in those cells, you calculate what you call  
17 the change in typical bill effective September 1,  
18 2025. Isn't that correct?

19 A. That's correct.

20 Q. And when I look at the \$110.91 shown in  
21 cell Z22, am I right that represents the bill a  
22 non-TAP customer would receive for 6 CCFs of water  
23 billed under the rates in effect starting  
24 September 1, 2025?

1 A. That's correct.

2 Q. Am I also correct that the \$100.97 shown  
3 in cell Z23 represents the bill a non-TAP customer  
4 would receive for 6 CCFs of water billed under the  
5 rates in effect starting September 1, 2024?

6 A. 2025?

7 Q. No, I'm referring to Z23, which is the -  
8 -

9 A. Oh, yes, that's correct. Sorry.

10 Q. No problem. No problem. It's hard to  
11 keep track of the numbers. I'm doing my best.  
12 Thanks, Dave -- or Mr. Jagt.

13 Am I also correct that both of those  
14 amounts shown in cells Z22 and Z23 include the  
15 TAP-R surcharge rates that apply to usage at 6  
16 CCFs?

17 A. Yes, that's correct.

18 Q. And you would agree with me that the  
19 TAP-R rates increased on September 2025, right?

20 A. Correct.

21 Q. I'm sorry, I didn't hear.

22 A. Correct.

23 Q. Thank you. So part of the calculated  
24 \$9.94 difference shown in cell Z24 represents the

1 increase in the TAP-R surcharge, doesn't it?

2 A. Correct.

3 Q. Am I correct that the discounts that are  
4 relied upon in the advance notice are calculated  
5 as the amount that show -- by the amount that  
6 shows up on the TAP customer's bill as a discount?  
7 The data comes from the billing system, in other  
8 words.

9 A. I can -- I can state our understanding.  
10 It's, it's, you know, a Raftelis analysis --

11 (Examination of Ms. Locklear)

12 Q. Maybe Ms. Locklear can help me with this  
13 then.

14 A. Can you repeat the question, please --

15 Q. Yes. The discounts for each TAP  
16 participant that you rely upon in your rate model  
17 are the actual amount of calculated discount  
18 that's shown on the TAP customer's bill, that  
19 correct?

20 A. Yeah. Those are the ones that Raftelis  
21 reports.

22 Q. Thank you.

23 Q. So that discount is calculated as the  
24 difference between a total usage bill including

1 TAP-R surcharges and the discounted bill amount  
2 based on the household's income, isn't that  
3 correct?

4 A. Yes.

5 Q. So that means the discount amounts that  
6 you've used in your model include TAP-R  
7 surcharges, do they not?

8 A. In our model, the discounts do reflect  
9 that simple amount, yes.

10 Q. So embedded within the discount  
11 calculations are TAP-R surcharges that TAP  
12 customers are not responsible for paying, isn't  
13 that correct?

14 A. That may be the case, but I'll refer to  
15 Dave and Brian as to how that's accounted for?

16 (Examination of Mr. Jagt)

17 A. I will confirm that it's in there and  
18 there are adjustments. It's -- through the E-  
19 Factor analysis, the TAP-R is removed.

20 Q. But not for purposes of the C-Factor,  
21 correct?

22 A. No, it has never been removed from the  
23 C-Factor. But we are also one rate increase  
24 behind. So while we are reflecting the rates in

1 effect during September 1st, 2025 to August 31st,  
2 2026, the C-Factor is supposed to be adjusted or  
3 reflect the anticipated credits under the --  
4 during the rate period for TAP-R, at which time --

5 Q. And you're using --

6 A. -- would be under September 1st, 2026 to  
7 August 2027 rates. And the increase in TAP in  
8 2025 is less than the increase in the general  
9 rates.

10 Q. So you're suggesting that by embedding  
11 TAP-R surcharges in the discount amounts, you are  
12 more accurately recovering a discount that has not  
13 been given in a future rate period? Is that the  
14 suggestion?

15 A. I think it's a better estimate than the  
16 previous rates, which are clearly understated.

17 Q. Well, I'd like to go through an example  
18 of why this is problematic. I'm going to ask you  
19 to refer to page 10 of the Public Advocate's  
20 hearing exhibit. And I'm going to give you some  
21 background assumptions so we can walk through this  
22 scenario. We're going to assume there are 50  
23 customers in the system, each of whom has a  
24 standard bill of \$100. So the overall billing

1 amounts are \$5,000. Do you understand the  
2 scenario as I've laid it out?

3 A. Can you restate?

4 Q. In this scenario, we're going to assume  
5 there are 50 customers in the system, each of whom  
6 has a standard bill of \$100, so the overall  
7 billings are \$5,000. You understand the starting  
8 point?

9 A. For your exhibit?

10 Q. Yes.

11 A. Yes.

12 Q. Okay. Starting in year 1, 1 of the 50  
13 customers qualifies for a discounted bill of \$50,  
14 and so all of the other customers, 49 of them, are  
15 imposed an equal surcharge to maintain total  
16 billings of \$5,000. Be that in the first row  
17 across designated year 1. That results in a \$1.02  
18 monthly surcharge. Isn't that correct?

19 MR. DASENT: You're asking for what  
20 the exhibit states?

21 MR. BALLENGER: Yeah, that's all.

22 BY MR. BALLENGER:

23 Q. That's fine. Mathematically as well.

24 It's not complicated math. \$50 divided by 49 is

1 slightly more than a dollar. Can we agree on  
2 that? Can we agree on math today? Do we agree  
3 that this is mathematically accurate?

4 A. (No verbal response.)

5 MR. DASENT: We can accept that,  
6 subject to check, Dave.

7 MR. BALLENGER: Fair enough.

8 BY MR. BALLENGER:

9 Q. So in the following year, the same  
10 customer continues to qualify for an affordable  
11 bill of \$50. And now, to measure the discount, we  
12 start from what is the typical bill for the other  
13 49 customers of \$101.02. And now we've increased  
14 our discount amount by \$51.02 -- is increased to  
15 \$51.02. Do you agree with that mathematically?

16 A. Subject to check.

17 Q. And as a consequence, we now have to  
18 increase our surcharge because we've increased our  
19 discount. So our surcharge now increases to  
20 \$1.04, mathematically and subject to check.

21 A. Now, the increase in the typical bill --

22 THE REPORTER: I'm sorry, this is  
23 the court reporter. Dave, your responses are  
24 a little muffled. If you and Brian are in

1 the same room, can you swap -- Brian, you  
2 mute, and Dave, you unmute your mic.

3 THE WITNESS: Sure.

4 THE WITNESS: Yeah, yeah.

5 THE REPORTER: Thank you so much.

6 I'm sorry to interrupt.

7 THE WITNESS: No problem.

8 THE WITNESS: We're avoiding --

9 BY MR. BALLENGER:

10 Q. So I'm asking about year 2. As a  
11 consequence of including the surcharge and  
12 starting with a typical bill for a non-TAP  
13 participant to calculate the discount, isn't it  
14 correct that that has caused the discount amount  
15 to be recalculated at \$51.02, mathematically  
16 subject to check?

17 A. As a clarification --

18 Q. I'm sorry?

19 A. Just trying to see why we get --

20 THE WITNESS: Can you mute yours  
21 for a second? All right. Sorry, we had to  
22 mute the other computer. The -- all right.

23 So just as a point of  
24 clarification, the first column, the

1 increases are not increases in the typical  
2 bill because of base rates. The increases  
3 reflect the base rate staying the same and  
4 the assumption that it's adding in the TAP-R  
5 -- or your proposed TAP-R -- hypothetically -  
6 -

7 MR. BALLENGER: Correct.

8 THE WITNESS: -- TAP-R to recover  
9 the discounts?

10 BY MR. BALLENGER:

11 Q. Yes. In our fictional 50-household  
12 system here, yes, that's what has happened. The  
13 surcharge has been included in the typical bill.  
14 And isn't it correct that mathematically,  
15 providing the same level of an affordable bill for  
16 our one low-income household produces a higher  
17 discount amount as a consequence of that  
18 inclusion? Isn't that correct?

19 A. I apologize. All right. I apologize,  
20 Mr. Ballenger. I had my speaker turned down and  
21 forgot -- did not turn it up yet.

22 Q. That's okay.

23 A. Let me switch. All right.

24 Q. Do you want me to repeat the question?

1 A. Yeah. Well, yes, please.

2 Q. Sure. So by calculating the discount  
3 from a typical bill that includes the \$1.02  
4 surcharge to deliver the same affordable \$50 bill  
5 to our low-income household, we now have increased  
6 the discount to \$51.02, correct?

7 A. (No verbal response.)

8 MR. DASENT: Mr. Ballenger, in your  
9 example, you've provided a hypothetical for  
10 us. The numbers tell us what you have  
11 reported, and we are agreeing with you as to  
12 the numbers in your hypothetical as stated on  
13 that page. We're not endorsing for any  
14 particular purpose. We are not your  
15 witnesses.

16 MR. BALLENGER: That's fine. And I  
17 realize this is something that is a little  
18 bit different, but it was something that came  
19 up as a result of the discovery response, and  
20 I think directly addresses PWD's claims  
21 regarding under-recovery, because in fact,  
22 the discount amounts are calculated to  
23 include TAP-R surcharges.

24 BY MR. BALLENGER:

1 Q. The surcharges are embedded in the  
2 discounts, isn't that correct?

3 A. That's correct. And as we stated, it's  
4 adjusted in the E-Factor and when it's reconciled.

5 Q. And as shown in this illustration, the  
6 impact of including the surcharge also affects the  
7 surcharge, correct?

8 A. (No verbal response.)

9 Q. The discount amount is higher, and so  
10 the surcharge is higher, isn't that correct?

11 A. That's correct. However, it also  
12 reflects no increase in the typical bill, which is  
13 not our case.

14 Q. Would you agree that if there were more  
15 participants in this scenario, the impact of  
16 including the surcharge in the calculated discount  
17 would be greater, all else remaining the same?

18 A. Can you repeat your question?

19 Q. Would you agree that if there were more  
20 participants receiving discounted bills in this  
21 scenario, the impact of including the surcharge in  
22 the calculated discount would be greater?

23 A. In total revenue because it just would  
24 ramp up -- you know, the factor up by the number

1 of participants. Correct. But again, any over-  
2 recovery would be recovered by or adjusted in the  
3 subsequent TAP-R and reconciled. However, I doubt  
4 that there would be because of the increase in  
5 base rates, which offset this included.

6 Q. But you haven't calculated any of that  
7 in this proceeding? You haven't calculated the --

8 A. Well, I calculated the impact -- I  
9 calculated the percent increase of TAP-R between  
10 the years and compared that to the base rate  
11 increase in 2027. And the increase in TAP rates  
12 is lower than the increase in the base rates for  
13 fiscal year '27.

14 Q. Are you talking about just simply the  
15 surcharge compared to the per CCF charge for water  
16 and sewer?

17 A. You have to include the total bill --

18 Q. Total bill because --

19 A. -- for the increase in base rates. So  
20 if you compare the typical bill with those rates,  
21 the typical bill would increase by more under base  
22 rates in '27 than the increase in TAP-R rates.

23 Q. But that sounds like a different  
24 methodology than what you've put forward in this

1 case because in fact your C-Factor is based on the  
2 discounts. It's not based on a historical average  
3 from the bill minus surcharges with a projected  
4 impact of the base rate increase, is it?

5 A. So it's, it's within the process of how  
6 we project the C-Factor. And it's a known fact  
7 that we are behind in estimating the C-Factor  
8 based -- even if we use the averages based on the  
9 current period, the current period rates are the  
10 rates -- like, for example, right now, they're the  
11 rates through August 2026, which will change  
12 September 1st, 2026 and increase the discounts  
13 that we experience. This is one of the factors  
14 that contribute to the fact that the Department  
15 continues to under-recover TAP-R.

16 Q. Under-recover measured based on a  
17 discount level that includes TAP-R surcharges,  
18 correct? We've just talked about it. You're  
19 under-recovering an inflated amount of discounts  
20 because TAP-R surcharges are included in the  
21 discounts.

22 A. That's not correct, because when the  
23 recovery is done with the E-Factor, the E-Factor  
24 nets out the TAP charge and the discounts.

1 Q. And the E-Factor refers to prior years,  
2 correct?

3 A. Correct, which is --

4 Q. Not the projected year?

5 A. Yes.

6 Q. So they've been included for the future  
7 period, but your statement is that the past year  
8 periods in which they've been also included is  
9 somehow netted out through the E-Factor. But  
10 isn't the E-Factor increasing in this proceeding?

11 A. Yeah, but the E-Factor is increasing  
12 because we're under-recovering.

13 Q. Because it includes TAP-R surcharges?

14 A. No, it's net. We net -- if you look at  
15 the tables -- let me pull up our testimony.

16 Q. Are you going to the Advance Notice?

17 A. Yeah, I can do that.

18 Q. I will try to do that as well.

19 A. Sorry, it's going to take me a few  
20 minutes, but -- sorry. Look on that like 3 times  
21 to get it. All right, there he goes.

22 MR. MERRITT: This is the rebuttal  
23 statement.

24 THE WITNESS: All right. We --

1           whether we refer to the rebuttal statement or  
2           the original filing, tables 3W and tables  
3           3WW, which are the development of the E-  
4           Factor, column 1 presents the discounts,  
5           including TAP-R revenues to TAP customers.  
6           Column 2 and 3 develop the TAP-R charges to  
7           TAP customers. The next column reduces the  
8           credits for the TAP-R charges. That credit  
9           is compared to the TAP-R -- or the -- yes,  
10          the TAP-R revenue from non-TAP customers to  
11          develop the over or under-recovery. So the  
12          E-Factor excludes TAP-R revenue from TAP  
13          customers.

14                   MR. BALLENGER: Okay, thank you for  
15          walking me through that. We'll --

16                   THE WITNESS: So, again, it's  
17          showing the total for the recovery is  
18          negative, showing us under-recovering.

19 BY MR. BALLENGER:

20           Q.     And again, this is based on the  
21          discounts from a prior period -- or prior periods?

22           A.     Correct.

23                   MR. BAKARE: I'm sorry, which table  
24          are we referring to at this point? This is

1 Mr. Bakare.

2 MR. BALLENGER: Yeah, I'm looking  
3 in the Advance Notice PDF, page 8, if you  
4 have that handy.

5 MR. DASENT: Table 3W in the  
6 Schedule PWD-1.

7 MR. BALLENGER: Table 3W. Yeah,  
8 there's Table 3W and Table 3WW.

9 MR. BAKARE: Okay, thank you.

10 MR. BALLENGER: So I would like to  
11 conclude with the transcript request, please.  
12 It's in two parts, so I'd like this to be  
13 designated PATR number 1, Part A. Please  
14 recalculate PWD spreadsheet model to remove  
15 the embedded TAP-R surcharge used to  
16 calculate discounts in the C-Factor for all  
17 relevant periods, including the 12-month  
18 period utilized in the Public Advocate's  
19 testimony. Part B is to specify each change  
20 made to the models in response to Part A and  
21 redistribute the resulting workbook.

22 MR. DASENT: We object to this  
23 particular transcript requests, because if  
24 anyone was to do this, it would be Mr.

1 Morgan, not our witnesses. And if he wants  
2 to present something as a part of his  
3 testimony, we get it. But when you're  
4 revising your testimony the day before and  
5 doing a substantial errata that affects the  
6 whole proceeding, it just seems like a  
7 transcript request is prejudicial to the  
8 Department and shifts the burden to the  
9 Department, which really belongs with --

10 MR. BALLENGER: No, it's --

11 MR. DASENT: -- the Public  
12 Advocate.

13 MR. BALLENGER: Proving the  
14 necessity of the rate is the utility's burden  
15 in every form in which utility rates are set.  
16 Now, this is a request based on the response  
17 and the revelation that the C-Factor includes  
18 TAP-R surcharges. They're embedded in the  
19 cost being passed on to other customers  
20 through the TAP-R surcharge. It's not that  
21 complicated either because you just take the  
22 TAP-R surcharge, the sum for water and sewer,  
23 divided by 10, and then multiply it by the  
24 usage amount. And surely I could do that,

1 but I would like for the Department to do it.  
2 It is their burden and it's their  
3 spreadsheet. We're not taking ownership of  
4 it. So we reiterate our request.

5 MR. DASENT: And we express our  
6 concern that we're shifting the burden of the  
7 the Public Advocate making its position,  
8 supporting its position, providing credible  
9 evidence to support its position, not  
10 revising its testimony at the last minute and  
11 then pivoting to it's our responsibility. It  
12 is not. It is the Department's  
13 responsibility to put forward their case.  
14 We've done that.

15 We've also indicated the problems  
16 that we see with his simplified approach,  
17 which sort of looks past the E-Factor and  
18 makes numerous adjustments to the C-Factor.  
19 And as we'll get into in later in our  
20 testimony today, the errata in and of itself,  
21 the revisions in and of itself, creates  
22 problems and prejudice in terms of our  
23 presenting our case. To shift now the burden  
24 to we got to, we need to, or requested to

1 provide data to support his position, we  
2 suggest that's wrong, particularly on the  
3 date of the hearing.

4 MR. BALLENGER: Well, this is not  
5 the position taken in Mr. Morgan's testimony.  
6 This is the cross-examination really focused  
7 on the rebuttal and the discovery that was  
8 issued or provided to us on Monday of this  
9 very week. That's where this information  
10 comes from. That's where we started this  
11 cross-examination. That's why we're asking  
12 this question.

13 It is directly responsive to the  
14 Department's claims that it is under-  
15 recovering because the costs it has projected  
16 are escalated. They're artificially  
17 increased by TAP-R discounts, which TAP  
18 customers do not pay and are not and should  
19 not be presumed to pay. That is the basis  
20 for the request.

21 MR. DASENT: We just walked through  
22 the exhibit showing the E-Factor, 3W and 3WW,  
23 that shows it was deducted. And so we're  
24 sort of at an impasse. Well, the hearing

1 officer will have to sort this.

2 HEARING OFFICER SOPHY: How  
3 difficult would it be for the Department to  
4 put something together?

5 MR. DASENT: I can talk with Black  
6 & Veatch at the break and we would endeavor  
7 to do whatever you ask us to do. But we want  
8 it in the context of this hearing and the  
9 fact --

10 HEARING OFFICER SOPHY: Well, I  
11 hear what you're saying --

12 MR. DASENT: -- that so much is  
13 done at the last --

14 HEARING OFFICER SOPHY: I hear what  
15 you're saying, and this is an argument.

16 MR. DASENT: Yes.

17 HEARING OFFICER SOPHY: And you're  
18 going to argue your original numbers are  
19 proper and you're going to argue the other  
20 numbers are proper.

21 MR. DASENT: That's correct. And  
22 we would like to support our numbers and  
23 suggest that Mr. Morgan support his. Public  
24 Advocate --

1 HEARING OFFICER SOPHY: I  
2 understand that. If you can do it without a  
3 lot of extra, undue, effort --

4 MR. DASENT: And I will consult  
5 with Black & Veatch and RFC at the break, and  
6 I can give you a response in terms of  
7 timeline.

8 HEARING OFFICER SOPHY: Okay.

9 MR. BALLENGER: And that was  
10 actually the conclusion of my examination  
11 here today. So thank you.

12 MR. BAKARE: Hearing officer, I  
13 have a question. I did not indicate cross  
14 for Mr. Jagt, but this was an unusual line of  
15 questioning on an issue that wasn't addressed  
16 or fleshed out in the Department's testimony.  
17 And if permitted, I would like to just ask a  
18 brief question or two on the topic that was  
19 introduced by Mr. Ballenger through his cross  
20 on this question of the incorporation of the  
21 TAP discount into the E-Factor.

22 HEARING OFFICER SOPHY: Is this  
23 cross directly related to the cross provided  
24 by the Public Advocate?

1 MR. BAKARE: Yes. I will be very  
2 narrow in my questions.

3 HEARING OFFICER SOPHY: Okay, then  
4 I will let you go ahead. But Mr. Haver did  
5 indicate he has some cross also. But if it's  
6 directly related, we'll let you.

7 - - -

8 EXAMINATION

9 - - -

10 BY MR. BAKARE:

11 Q. Mr. Jagt, if I were to use a term to  
12 address the concerns that you raise with the  
13 reason for your increasing the discount in the E-  
14 Factor to reflect the TAP-R, would I be correct in  
15 saying you're concerned about the regulatory lag  
16 that would impact the revenues if you did not  
17 calculate it as you do?

18 A. Okay. For clarification, the -- so this  
19 is an indication of the billing system. The  
20 current billing system has a quantity charge -- or  
21 the volume charges for water and wastewater.  
22 There is not a separate volume charge in the  
23 billing system for TAP-R. TAP-R is added to the  
24 base rates when the bills are developed. It's not

1 separated. So this is why this is done this way  
2 in the E-Factor table, that bills go out,  
3 including TAP-R, and then for a TAP bill, it's  
4 developed reflecting TAP-R rates in the original  
5 value prior to the adjustment to reduce the bill  
6 down to the income-based levels and reflecting the  
7 discounts. So when we get the discounts at first,  
8 it does include TAP-R.

9           That's why the whole process in the  
10 tables developed in the -- in the TAP-R  
11 reconciliation -- when the reconciliation is done,  
12 the first step we do is adjust our net down, the  
13 TAP-R discounts, for the amount that's included  
14 for the TAP discounts. It removes the amount  
15 that's being embedded in the bill, in the original  
16 discount provided. So TAP-R, when we look at the  
17 reconciliation of TAP-R rates, it's not included.  
18 We are only recovering discounts net of TAP-R rec  
19 charges to TAP customers. It's not a factor.

20           Q. Is it a factor in -- forget about the  
21 reconciliation for a moment. Is it a factor in  
22 the calculation of the discount that's going to be  
23 applied in the next billing period?

24           A. So the regulations define the C-Factor

1 as a projected -- like an anticipated level of  
2 credits to be provided during the next rate  
3 period. So during that period, we are going to  
4 experience higher billings from the new -- like  
5 the rates -- base rates becoming effective. So  
6 this is an indicative problem that establishing  
7 the C-Factor based on historical credits, which  
8 are based on lower rates, we are continuously  
9 under-recovering the future rates. And even with

10 --

11 Q. When you say --

12 A. Go ahead.

13 Q. When you say lower rates, you're now  
14 talking about the base rates, correct? The base  
15 rates that will be changed on September 1?

16 A. That's correct.

17 Q. Okay.

18 A. So what we were pointing out too before,  
19 and we checked, that the -- even looking at the  
20 fact that the current rates -- so like in fiscal  
21 year 2026, the TAP-R that's included in  
22 determining the discount and how it's included in  
23 our current C-Factor is still far less than the  
24 increase we're going to see from the base rates in

1 2027.

2 Q. So the concern is --

3 A. -- I'll say less right now because I  
4 don't recall the specific difference. So I don't  
5 want to overstate that it's far less, but I know  
6 for sure it is less. So I know we are definitely  
7 still in a position to under-recover even with our  
8 proposed C-Factor.

9 Q. But you would agree that this TAP-R  
10 reconciliation process is not really intended to  
11 address any concerns related to base rates?

12 A. That's correct. I mean, it's not --  
13 it's not -- well, the issue is that the  
14 prospective credits that TAP customers will  
15 receive in 2027 are impacted by the fact that the  
16 2027 base rates are increasing. So as a result of  
17 increased 2027 base rates, PWD will have to  
18 provide higher levels of credits to cover the  
19 increases in the bills to TAP customers prior to  
20 TAP discounts.

21 MR. BAKARE: That's all the  
22 questions I have, Hearing Officer. Thank you  
23 very much. Thank you, Mr. Jagt.

24 HEARING OFFICER SOPHY: And I

1 believe Mr. Haver has some cross-examination.

2 - - -

3 EXAMINATION

4 - - -

5 BY MR. HAVER:

6 Q. Good morning. And I'm not particular  
7 about who answers from this panel. We just heard  
8 from Mr. Jagt about past rates. How much have the  
9 combined water, sewer, and tap surcharges gone up  
10 in the last 6 years?

11 A. We suggest that we do it as a transcript  
12 request as the current proceeding is subject to  
13 the current proposed increases and current -- you  
14 know, I can -- offhand, we have the increase from  
15 --

16 Q. If you want to --

17 A. -- '25 and '26. But --

18 Q. If you want to make it a request from  
19 the transcript, that's fine if you don't have it  
20 on the top of your head. It would just seem to me  
21 you've been referencing past rates for quite a  
22 while. And it would seem to me that this would be  
23 a priority. But if you don't know it, you don't  
24 know it. I'm happy to make it a transcript

1 request.

2 A. Right. I'll acknowledge it increases,  
3 but the specific percentage --

4 Q. The percentages and the amounts. Again,  
5 the total bill; the base rates, water, sewer, and  
6 the tap surcharges, and the service rates all  
7 told. In reading through --

8 A. Can I clarify one thing, Mr. Haver?

9 Q. Of course.

10 A. The -- would you want -- can we use the  
11 typical bill amount that -- like, our typical  
12 residential customer?

13 Q. That would be fine.

14 A. Okay, just want to clarify. Thank you.

15 Q. That would be fine.

16 MR. DASENT: And just so I have the  
17 wording right, Mr. Haver, we're going to  
18 calculate for the past 6 years the increase  
19 in base rates and TAP-R charges for the  
20 typical bills for typical residential  
21 customers?

22 MR. HAVER: Yes. And that, again,  
23 includes the service charge and the storm  
24 sewer charges, all of it.

1 MR. DASENT: Okay.

2 BY MR. HAVER:

3 Q. I recognize that your testimony is  
4 technical in nature, and perhaps in reading  
5 through it I missed something. I did not find a  
6 factor that took into account the affordability of  
7 the surcharges on the people who don't qualify for  
8 TAP but have moderate income. Did I miss that?

9 A. No. The TAP-R is a reconciliation  
10 process, and it's -- the formula and the approach  
11 is all based on the formula that was already  
12 established by prior general rate proceedings and  
13 reflected in the rates and charges of the  
14 Department.

15 Q. So there's no calculation on whether it  
16 remains affordable as it goes up on lower middle  
17 class, lower working class people, is that  
18 correct?

19 A. The -- within the proceeding, we present  
20 the typical -- the impact to the typical customers  
21 so it can be considered during its evaluation.  
22 But the primary -- the primary drivers in a  
23 reconciliation is the, the, the level of rate  
24 needed to continue to provide sufficient revenue

1 to cover the credits --

2 Q. Right. Again --

3 A. -- provided in the TAP program.

4 Q. I think I understand. You're saying,  
5 according to the formula, the affordability of the  
6 bill is not part of the formula, if I understood  
7 that correctly?

8 A. -- the information is provided to  
9 evaluate the impact --

10 Q. Right. And --

11 A. -- because the -- sorry -- the  
12 requirements of a TAP rate proceeding require that  
13 you provide the impact to the typical bill.

14 Q. Did you see anything in the Advocate  
15 that's appointed by the Rate Board's testimony  
16 that addressed the issue of affordability of the  
17 surcharge?

18 A. Again, because of the premise of the,  
19 the proceeding --

20 SPEAKER C: Dave, hold for just a  
21 moment while I offer an objection.

22 THE WITNESS: Sure.

23 SPEAKER C: This is a question of  
24 the Rate Board's calculations, not of the

1 Advocates' calculations. We'll have an  
2 opportunity to ask the Advocate's witnesses  
3 about their testimony, but it is improper for  
4 him to seek that information from Rate  
5 Board's witness. We object to the relevance  
6 of that question to Rate Board's --

7 MR. HAVER: And I will explain the  
8 relevancy. We just heard from Mr. Jagt that  
9 he doesn't consider in this formula  
10 affordability of the bills for the TAP-R  
11 reconciliation. I'm asking him in his  
12 professional opinion if other people do  
13 consider it.

14 SPEAKER C: Objection, because that  
15 is not -- for the Departments. I renew my  
16 objection because that is simply not a part  
17 of the Water Department's testimony.

18 HEARING OFFICER SOPHY: I agree  
19 that you should ask questions of the  
20 individual who actually provided the  
21 testimony, so that would be appropriate to  
22 ask --

23 MR. HAVER: It's not a surprise to  
24 me that when the Water Department objects to

1 providing testimony, you say they should do  
2 it anyway. But when I'm asking for  
3 information, you side with the Water  
4 Department. You might want to talk to Mr.  
5 Popowsky like you have done off the record  
6 before you make a decision.

7 HEARING OFFICER SOPHY: Advocate's  
8 witness is here. You've signed up to cross-  
9 examine the Advocate's witness. I'm not even  
10 sure why this is an issue. You will get the  
11 answer from the witness who provided the  
12 actual testimony.

13 MR. HAVER: Again, I note that  
14 before, when you were ruling in favor of the  
15 Water Department, you spoke with Mr. Popowsky  
16 off the record. Highly inappropriate. And  
17 here you're saying that I don't have a right  
18 to ask a technical expert -- he is an expert  
19 -- whether he has read other testimony that  
20 takes affordability into consideration. I  
21 did ask that. That's precisely the question  
22 I asked. I didn't ask him to interpret it.  
23 I asked him specifically, when he reviewed  
24 the other testimony in this -- what you call

1 reconciliation and what people who have to  
2 pay the bills call a rate increase, whether  
3 there was any testimony introduced by the  
4 Rate Board's advocate that talked about the  
5 affordability of the TAP surcharge.

6 SPEAKER C: Your Honor, if I may.  
7 The transcript is certainly available to be  
8 read back if necessary, but I just want to  
9 note early on in this proceeding that it is a  
10 good thing that a customer of the Water  
11 Department is physically here to state his  
12 views on what has been filed. However, as a  
13 participant in this proceeding, he must  
14 operate according to the same rules as  
15 everybody else with respect to discovery,  
16 with respect to the Rules of Evidence, with  
17 respect to what one can and cannot ask the  
18 witnesses. He must be held to the same  
19 standard that we are held to.

20 MR. HAVER: And it's unfortunate  
21 that such a learned man has not read the  
22 Pennsylvania Supreme Court's decision on pro  
23 se litigants.

24 SPEAKER C: How do you know I

1 haven't read it?

2 MR. HAVER: Well, then why don't  
3 you recite it?

4 SPEAKER C: Just because I don't  
5 recite it does not mean I did not read it.

6 MR. HAVER: Then you would know  
7 that the ruling has been that pro se  
8 litigants are given greater latitude and do  
9 not --

10 SPEAKER C: -- say that wasn't  
11 true.

12 MR. HAVER: Okay. So now you're  
13 saying I have to adhere to --

14 SPEAKER C: You have to adhere to  
15 the same --

16 MR. HAVER: I am a pro se litigant  
17 and I get the protections that the  
18 Pennsylvania Supreme Court awarded me.

19 SPEAKER C: But you don't get the  
20 ability to throw out the Rules of Civil  
21 Procedure, the Rules of Evidence, or the  
22 Rules of Administrative Practice.

23 MR. HAVER: -- standing make your  
24 words more important? The Supreme Court has

1 said -- the Supreme Court has said that pro  
2 se litigants get latitude in how they ask  
3 questions, how they file requests, and how  
4 they ask for testimony. You are denying that  
5 decision, sir?

6 SPEAKER C: No, I'm not denying the  
7 decision, but I am denying you the  
8 opportunity to ignore the rules of the court.

9 MR. HAVER: Again, my question is,  
10 did he read in any of the testimony filed by  
11 the Rate Board's advocate that the issue of  
12 affordability in recommending the TAP rates  
13 was raised?

14 SPEAKER C: -- question that I  
15 objected to --

16 HEARING OFFICER SOPHY: If the  
17 question has changed to have they read it,  
18 then that is a proper question. That is the  
19 question before us now, and that is proper.

20 MR. HAVER: That's my question.  
21 I'm waiting for a response.

22 SPEAKER C: You understand the  
23 question as it's currently constructed?

24 THE WITNESS: Just to be sure, can

1           you repeat the question one more time?

2           Sorry.

3 BY MR. HAVER:

4           Q.     When you read through the testimony of  
5 the Rate Board's advocate and their experts, did  
6 you read any testimony that talked about the  
7 affordability of the TAP surcharge?

8                     MR. DASENT:   If you know, Mr. Jagt.  
9           If you know.

10                    THE WITNESS:   Yeah, I'm -- I do not  
11 recall offhand, like, any particular  
12 statement.  But I, I know for sure, again,  
13 within the, the confines or the paradigm what  
14 we're looking at within a TAP-R proceeding.  
15 Mr. Morgan presents both are projected impact  
16 to the typical bill, as well as his, his  
17 proposed adjustment to the typical bill under  
18 his conclusions.  So I know there is  
19 information to consider the impact.  I, I  
20 don't recall if he makes any further  
21 statements, but the information he provided  
22 is all within -- is appropriate within the  
23 confines of this proceeding.

24 BY MR. HAVER:

1 Q. Thank you. How many of the last six TAP  
2 conciliation proceedings have been settled through  
3 settlements with the Rate Board's advocate and the  
4 Water Department?

5 A. (No verbal response.)

6 MR. DASENT: Just to cut through  
7 all of this, Mr. Haver, all of the TAP-R  
8 cases have settled.

9 THE WITNESS: That's what I was --  
10 that's my recollection as well. I was --

11 BY MR. HAVER:

12 Q. So all the last 6 year's have settled.  
13 In coming to your recommendations, is the public  
14 input important?

15 A. From our recommendations, again, we --  
16 our testimony presents the projected TAP-R rates  
17 based on, you know, our application of the TAP-R  
18 formula and the historical data.

19 Q. So the public input hearings aren't  
20 important to your calculations?

21 A. Not with the calculations, no.

22 SPEAKER C: That was an objection  
23 because he misstated the testimony of the  
24 witness.

1 THE WITNESS: Okay, sorry.

2 SPEAKER C: -- he's also answered  
3 the question, so we can move on.

4 BY MR. HAVER:

5 Q. Do you know how many -- do you know how  
6 many people attended the last public hearing on  
7 the TAP reconciliation?

8 MR. DASENT: Objection, beyond the  
9 scope of the witness's testimony. And the  
10 record will speak for itself on -- you can  
11 count them yourself, how many people are in  
12 the room. You were here.

13 MR. HAVER: I asked if he knew. I  
14 didn't ask if I knew. He either knows or he  
15 doesn't know. He doesn't know, he doesn't  
16 know.

17 THE WITNESS: I listened to the  
18 recording. The recording didn't provide any  
19 video to see participants or anybody in the  
20 audience, or even the number of participants  
21 that called in to listen online. It's  
22 difficult to say how many, like, participated  
23 just listening. I know -- can't recall -- I  
24 know yourself spoke and I think one other

1 person spoke.

2 BY MR. HAVER:

3 Q. Thank you. I just want to make sure I  
4 understand. Someone who's on the TAP program is  
5 paying a percentage of their income for their  
6 water, sewer, and service charges. Have I  
7 understood that correctly?

8 A. Qualifying customers for TAP?

9 Q. Yes.

10 A. That's correct.

11 Q. Do the people who pay the surcharge for  
12 the TAP pay a percentage of their income to cover  
13 the bills -- the surcharge part of the bills?

14 A. Non-TAP customers receive a bill based  
15 on their usage and meter size.

16 Q. Unlike the TAP recipients who pay a  
17 percentage of their income, the people who pay for  
18 the program pay a flat rate, is that correct?

19 A. They don't pay a flat rate, but they pay  
20 the, the bills based on the base rates in the TAP-  
21 R.

22 Q. Thank you. So a person making \$40,000 a  
23 year pays the same TAP surcharge based on usage as  
24 a person making \$400,000 a year, is that correct?

1           A.     Assuming they would not be qualifying  
2 for a TAP program, because I don't know how many  
3 household participants, and offhand don't remember  
4 the scale for the allowable income depending on  
5 the number of household members, I would say yes.

6           Q.     Thank you. Can the Philadelphia Water  
7 Department accept grants and transfers from local,  
8 state, and federal governments?

9                     MR. DASENT: Objection, beyond the  
10 scope of the testimony of the witness in the  
11 first instance. And I don't think it's  
12 relevant to the TAP-R proceeding also because  
13 the only grants that I can think of are like  
14 PENNVEST loans and the like for capital  
15 projects.

16                    MR. HAVER: The relevancy is the  
17 next question, which is; if the City were to  
18 take one-tenth of 1 percent of its annual  
19 operating budget and dedicate it to pay TAP,  
20 would that be sufficient to cover the costs?

21                    MR. DASENT: I think we'd have to  
22 have the number of the total budget in front  
23 of Mr. Jagt so he could do the arithmetic.

24                    If you want to make that a TR, we certainly -

1

-

2

MR. HAVER: That's fine if he

3

doesn't know the City's operating budget, he

4

wants to have a look. It's roughly \$6

5

billion, and that's not accounting for the

6

Water Department's budget or PGW's budget or

7

the Aviation Department budget. But you have

8

a look and calculate it however you want.

9

Again, the request is; would one-tenth of 1

10

percent of the City's annual operating budget

11

cover the entire expense of the TAP program?

12

SPEAKER C: And just to be clear,

13

Your Honor, I understand that the Water

14

Department has taken that question as an on-

15

the-record request, but the initial question

16

is different from that one. And I'm asking

17

if Mr. Haver is withdrawing the initial

18

question.

19

MR. HAVER: No. Initial question

20

is, can the Water Department receive grants

21

from local, state, federal government

22

foundations? The question was raised, what's

23

the relevancy? I just showed the relevancy,

24

so the first question of course stands.

1 SPEAKER C: Objection remains as  
2 well.

3 HEARING OFFICER SOPHY: If you know  
4 the answer to the question, you may answer  
5 the question.

6 THE WITNESS: Oh, it's -- Mr.  
7 Dasent pointed out the Department does  
8 receive grants and -- for capital programs.  
9 I did do a quick search before this  
10 proceeding to check of, like, availability of  
11 grants. And typically, any grants that are  
12 provided to cover billings are typically  
13 provided to the customers directly, like the  
14 LIHEAP Program that was available during  
15 COVID. It's not typically provided to the  
16 utilities themselves.

17 BY MR. HAVER:

18 Q. Thank you. Does everyone who does  
19 business in the City of Philadelphia pay the TAP  
20 surcharge? For specifics, a construction company  
21 based in Villanova that's building a high-rise, do  
22 they pay into the TAP -- do they pay a TAP  
23 surcharge?

24 MR. DASENT: Are they a customer?

1 Would be the question.

2 MR. HAVER: No, they're not a  
3 customer. They have no water usage, they're  
4 not connected. They're just building a high-  
5 rise. Let's say condos that start out at \$3  
6 or \$4 million each. Do they pay a TAP  
7 surcharge?

8 MR. DASENT: We could stipulate to  
9 that, Mr. Haver. If they're not customers,  
10 they don't pay.

11 BY MR. HAVER:

12 Q. Are they asked to -- are they ever asked  
13 to contribute?

14 A. So --

15 MR. DASENT: -- stipulate that if  
16 they're not customers -- Dave -- we can  
17 stipulate --

18 THE WITNESS: Well, the --

19 MR. DASENT: -- if they're not  
20 customers -- Dave -- they do not pay.

21 MR. HAVER: Right. I'm not asking  
22 now -- we answered that question. I'm asking  
23 if they're ever asked to contribute to lessen  
24 the burden of poverty in the city.

1 THE WITNESS: It's beyond our  
2 testimony.

3 MR. HAVER: Thank you.

4 SPEAKER C: I'm objecting to the  
5 scope of that question. Anybody anywhere  
6 asked to contribute to the Water Department  
7 is absurd. So I object to the relevance of  
8 that question.

9 BY MR. HAVER:

10 Q. And what a surprise. So people who are  
11 speculators in our city, who buy and sell stocks  
12 and bonds, buy and sell businesses, they don't  
13 contribute unless they are water customers, is  
14 that correct?

15 A. That's beyond the scope of our  
16 testimony.

17 MR. HAVER: That's it for me today.  
18 Thank you.

19 MR. DASENT: Your Honor, please, if  
20 there are no other questions from other  
21 participants, if we could have a break. We  
22 could speak with Black & Veatch and Raftelis  
23 offline and then come back with any redirect  
24 if we have any. 10 minutes, probably a

1 little more.

2 HEARING OFFICER SOPHY: Okay, we  
3 are going to take a break. Let's do 15. Be  
4 back here for redirect.

5 SPEAKER B: Recording stopped.

6 THE REPORTER: We're off the record  
7 at 11:40 a.m.

8 (Off the record.)

9 HEARING OFFICER SOPHY: We're back.  
10 We were at the point of redirect.

11 MR. DASENT: Thank you, Your Honor.  
12 Let me direct the first question to the Black  
13 & Veatch panel.

14 - - -

15 EXAMINATION

16 - - -

17 BY MR. DASENT:

18 Q. We discussed this morning with the  
19 Public Advocate the C-Factor and the E-Factor and  
20 how they were calculated. Can you tell us how  
21 these calculations align with the overall goal of  
22 reconciliation?

23 A. So the --

24 MR. DASENT: Andre Dasent for PWD.

1 Mr. Jagt, go ahead.

2 THE WITNESS: All right. The goal  
3 for the reconciliation is that ideally TAP-R  
4 rates would be set at a level that provides  
5 the Department with sufficient revenues to  
6 cover the discounts during the projected or  
7 next rate period. Ideally, when the -- when  
8 that projected rate is reconciled in a future  
9 year, our E-Factor, the goal would be to set  
10 the rates so in future proceedings the E-  
11 Factor under these current rates would result  
12 in a zero or no reconciliation required to  
13 balance the revenues with the TAP credits  
14 provided.

15 We have proposed several  
16 adjustments, or consistently proposed some  
17 adjustments through the TAP-R rate  
18 proceedings to improve the recovery of past  
19 reconciliations. One of those things is to  
20 continue to present the Department's  
21 positions that we need at least the projected  
22 TAP-R -- the C-Factor to consider the  
23 discounts provided under the current rates.  
24 We know that under the current rates, we're

1 still underestimating the C-Factor -- the  
2 potential C-Factor for the next rate period,  
3 because during the next rate period, the  
4 rates will be higher.

5           So, you know, we, we also know that  
6 the continued approach proposed by the Public  
7 Advocate in this proceeding and prior  
8 proceedings to use 12 months includes  
9 discounts based on rates from two rate  
10 periods before the proposed rate period. So  
11 we know we're developing or including credits  
12 that understate the credits that we're going  
13 to be providing. And this continued approach  
14 results in under-recovery.

15           This is one of the reasons why the  
16 Department in the past two rate proceedings  
17 for TAP has recommended that we use the --  
18 develop the credits based on the period of  
19 actual data under the current rates. Our  
20 testimony in the rebuttal clearly  
21 demonstrates that if we have used the 12-  
22 month approach or even the settlement  
23 approach that is, you know, sometimes even a  
24 slightly higher rate or rate above what's

1 proposed by the Public Advocate, we are  
2 continuing to under-recover. So the  
3 Department is -- you know, continues its  
4 position to try and make adjustments to  
5 improve the recovery so in future  
6 reconciliations the E-Factor will come closer  
7 to a zero balance.

8 BY MR. DASENT:

9 Q. Thank you. A second question. The  
10 Public Advocate referred to the Public Advocate  
11 hearing exhibit at page 10 of his packet. The  
12 page is entitled Example of Embedded Surcharge.  
13 There's a table on that page that we walked  
14 through at some length. What does this page  
15 inform us about this proceeding and the outcome  
16 that we should be expecting if we have a true  
17 reconciliation.

18 A. The exhibit -- the hypothetical scenario  
19 that's being laid out by the Public Advocate  
20 doesn't take into account several factors that we  
21 experience in, you know, the actual TAP-R  
22 application. One thing for sure is he's assuming  
23 zero increase in typical bill for any -- for the  
24 projected years. When there is no future years or

1 increases, you know, the, the proposed scenario  
2 is, like, unrealistic to some extent.

3           However, it's also an incomplete  
4 analysis in that it takes in -- it does not roll  
5 any over or under-recovery into the E-Factor,  
6 which would adjust future reconciliations or TAP-  
7 Rs. So in the case where he's setting a zero base  
8 rate increase and the C-Factor would be, you know,  
9 based on previous discounts or TAP bills. It has  
10 the potential to over-recovery, but it would  
11 subsequently be recovered or settled through  
12 reconciliation.

13           MR. DASENT: Thank you Mr. Jagt.  
14 Thank you, panel. That's all I have.

15           MR. BALLENGER: This is Robert  
16 Ballenger for the Public Advocate. I have no  
17 recross.

18           HEARING OFFICER SOPHY: No recross  
19 from Mr. Haver. From PLUG?

20           MS. GEDDIS: No recross.

21           HEARING OFFICER SOPHY: Well, that  
22 brings us to about lunchtime. I'm told that  
23 an hour is sufficient, so let's have a break.  
24 We'll see you back here at 1:10-ish.

1 THE REPORTER: Off record at --

2 SPEAKER B: Recording stopped.

3 (Off the record.)

4 HEARING OFFICER SOPHY: -- on the  
5 record. Next up we have the Public Advocate  
6 calling your witness.

7 MR. BALLENGER: And Mr. Morgan, are  
8 you able to unmute?

9 THE WITNESS: Yes.

10 MR. BALLENGER: Okay. Already  
11 stipulated to the -- and I'm sorry, I'm  
12 Robert Ballenger. We've already stipulated  
13 to the authenticity -- I don't know why  
14 that's so hard for me to say today -- of Mr.  
15 Morgan's testimony. I do want to acknowledge  
16 that we distributed an errata yesterday in  
17 advance of the hearing that responds to some  
18 of the observations in PWD's rebuttal. We  
19 ask that be included on the record. And with  
20 that, Mr. Morgan available for cross-  
21 examination.

22 MR. DASENT: Thank you. With your  
23 permission, Your Honor, we will proceed.

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## EXAMINATION

- - -

BY MR. DASENT:

Q. Good morning -- or actually, good afternoon, Mr. Morgan.

A. Good afternoon.

Q. As you know, I represent the Philadelphia Water Department in these proceedings. My name is Andre Dasent for the record. You've provided direct testimony in this proceeding, correct?

A. That's correct.

Q. And that's PA Statement 1.

A. Correct.

Q. And the proceeding is a reconciliation of the Tiered Assistance Program Rate Rider surcharge, am I correct?

A. You're correct.

Q. Now, Mr. Morgan, if at any time during my cross-examination today you don't understand a question, just tell me and I'll seek to clarify it. And please also know that my questions today will relate to your direct testimony and can be answered with a yes or no, so that you can answer

1 yes or no and I can -- and that's what I'm asking  
2 you to do, okay?

3 A. Okay. Just pardon me, I think I'll need  
4 you to, to speak up just a little bit or get  
5 closer to the mic --

6 Q. And of course, if you feel you need to  
7 explain something, you can do so.

8 A. Okay.

9 Q. That's my final introductory remark.

10 Now, so let's talk about why we're here  
11 today with TAP-R. Would you agree that the  
12 primary purpose of this proceeding is to establish  
13 TAP-R rates sufficient to recover TAP credits for  
14 the next rate period and reconcile the actual and  
15 TAP-R revenue with actual TAP credits provided  
16 during the prior and current periods. Isn't that  
17 correct?

18 A. I would say that it's, it's designed to  
19 collect what is prospectively expected to, to  
20 occur during the next 12 months during the TAP  
21 period. But other than that, I, I agree with your  
22 statement.

23 Q. Okay. And so you agree to reconcile the  
24 actual TAP-R revenue and actual credits is also

1 part of the reconciliation process?

2 A. That's correct.

3 Q. Now, would you also agree, depending  
4 upon the Department's actual experience, that  
5 rates and charges for the next rate period may be  
6 adjusted up or down?

7 A. That is -- yes, that is how it's  
8 designed.

9 Q. And moreover, would you agree that  
10 ideally the E-Factor, meaning the over or under-  
11 collection of the TAP-R surcharge, and the I-  
12 Factor, meaning the interest on over or under-  
13 collection of the TAP-R surcharge, would be close  
14 to zero, ideally?

15 A. Ideally, but I, I don't know if that's  
16 realistic because one can never get the projection  
17 100 percent correct.

18 Q. But I'd say it differently. In an ideal  
19 circumstance -- and tell me if you agree -- the  
20 projections made in this proceeding will align  
21 with PWD's actual experience in the future, and  
22 the utility wouldn't collect any more or less from  
23 its customers than is needed, ideally?

24 A. Ideally, assumes that, yes, the

1 projections were 100 percent accurate.

2 Q. Now, Mr. Morgan, let's talk about the  
3 projected number of TAP participants in the TAP-R  
4 filing. Isn't it correct that the Department's  
5 TAP-R filing -- and I mean by that the Advance  
6 Notice and Formal Notice -- the Department  
7 projected 69,356 TAP participants at the beginning  
8 of the next rate period? Will you accept that,  
9 subject to check?

10 A. Could you repeat the number, please?

11 Q. 69,356 TAP participants. Projected as a  
12 --

13 A. Subject --

14 Q. Yes.

15 A. I'm sorry. Subject to check, yes.

16 Q. Thank you. And TAP participants are  
17 projected by the Department by the end of the next  
18 rate period, or August 2027, based upon an  
19 anticipated monthly growth rate of 0.25 percent,  
20 isn't that correct? And I'm referring now to the  
21 Department's filing.

22 A. Yes, the Department's filing -- the  
23 Department's filing was based on a, a projected  
24 escalation rate of 0.25 percent per month.

1 Q. Based upon the Department's projection  
2 in its filing, 70,318 average monthly TAP  
3 participants are anticipated during the next rate  
4 period, isn't that true?

5 A. That sounds correct. I'll accept it,  
6 subject to check.

7 Q. In contrast, in your testimony, you  
8 project 68,405 TAP participants throughout the  
9 next rate period, isn't that true?

10 A. That is correct.

11 Q. And you remove, or at least do not  
12 apply, a growth factor as assumed by the  
13 Department, isn't that true?

14 A. I did not accept the Department's growth  
15 factor.

16 Q. Rationale for rejecting the growth  
17 factor, as I understand, is you expect that growth  
18 of TAP participants will eventually flatten out,  
19 am I right?

20 A. I, I expected it to -- or stated  
21 differently, the Department stated that they  
22 expected that the growth would, would not be --  
23 would, would level off eventually. And so I chose  
24 a, a level that exceeded what the average number

1 of participants were during the 12-month period  
2 that I looked at. So essentially, I factored in  
3 some growth.

4 Q. And as I understand it though, when  
5 you're referring to the Department statement,  
6 you're looking backwards in time to a proceeding  
7 or so before where a projection was made and that  
8 particular statement was made on the record, am I  
9 correct?

10 A. No, it's -- it was made in this  
11 proceeding.

12 Q. So let me then proceed. You recommend  
13 holding the average number of TAP participants  
14 constant proceeding or leading up to the next rate  
15 period, am I correct?

16 A. I am holding it based on the, the  
17 average number at -- let's see -- I'm holding it  
18 until the next proceeding, yes.

19 Q. And your projection is based upon data  
20 that I see in the production data that was  
21 provided to you on April 15th that indicates in  
22 March 2026 the level of participation would be the  
23 number that you've used in your testimony, 68,405,  
24 is that correct?

1           A.     That's correct.  But I, I -- again, I  
2 point out that, that is higher than the average  
3 for the most recent 12-month period, for most  
4 recent year, yes.

5           Q.     Before leaving the subject area, can you  
6 confirm with reference to Schedule PWD-7 -- which  
7 is in the packet that I shared with you as PWD  
8 Hearing Exhibit 2 -- can you confirm with  
9 reference to PWD 7, subject to check, that there  
10 was an overall increase of some 3,000 TAP  
11 participants shown in actual data for April 2025,  
12 which shows 64,762, through March 26th, which  
13 shows 68,413?  Can you confirm that that is shown  
14 in the data?  And you can do that subject to  
15 check.

16           A.     Please bear with me.

17                   MR. BALLENGER:  Just quickly to  
18 acknowledge that you're just asking Mr.  
19 Morgan to confirm what's in the Department's  
20 hearing exhibit?

21                   MR. DASENT:  Yes.

22                   MR. BALLENGER:  But not to confirm  
23 the accuracy of those numbers?

24                   MR. DASENT:  To confirm what's in

1 the exhibit, that's true, yes.

2 THE WITNESS: I'm pulling that up,  
3 please. I'm sorry, which, which exhibit was  
4 that?

5 MR. DASENT: PWD Hearing Exhibit 2  
6 at pages 7 and 9. On page 7, you'll see  
7 April 2025, and the data there is \$64,762.

8 THE WITNESS: Yes.

9 BY MR. DASENT:

10 Q. And flip to the next page, March 26 --  
11 or two pages -- and you'll see \$68,413 for March  
12 2026, am I right?

13 A. Yes, yes.

14 Q. And will you accept, subject to check,  
15 that the compound monthly growth rate of 0.5  
16 percent is evidenced by those two numbers?

17 A. I, I haven't calculated it, but I, I  
18 don't accept the compound growth rate because it  
19 doesn't capture fluctuations from month to month.  
20 You know, with the compound, you're looking at two  
21 points in time, so it doesn't capture the average  
22 growth rate.

23 Q. And would you agree though, subject to  
24 check, that the TAP participant level, March 2026,

1 of 68,413, as shown in Schedule PWD-7 or PWD  
2 Hearing Exhibit 2, is already greater than your  
3 projection of 68,405 in your testimony?

4 A. It is, but you have to keep in mind that  
5 if you look at the historical data from month to  
6 month, some months, some months it goes down, it  
7 actually decreases. And so we can't just look at  
8 one month and pass judgment on it.

9 Q. But in case of your testimony, you do  
10 take that one month, March 2026, and hold it  
11 constant throughout the next rate period, isn't  
12 that true?

13 A. That was for the projection period.  
14 That was not for purposes of calculating the  
15 growth rate.

16 Q. Let's talk about the average TAP  
17 discount per participant. And I'm referring now  
18 again to PWD Hearing Exhibit 2, which is the  
19 Schedule PWD-7 excerpted.

20 A. I'm sorry, what's the PDF page, please?

21 Q. Oh, I'm going to refer to the whole  
22 exhibit. I'll give you a page when I --

23 A. Okay.

24 Q. Page 3. Let's look at page 3. With

1 reference to PWD-7, would you agree that the  
2 average monthly discount for all TAP participants  
3 as shown in that schedule is \$64.50? And that's  
4 shown on page 3.

5 MR. BALLENGER: I would just  
6 object. I think you're limited to a  
7 particular timeframe to reach that  
8 conclusion. And there are lots of different  
9 estimates on that page that could be derived  
10 from the average number of participants,  
11 total number and total TAP discount. So can  
12 you clarify what you're asking Mr. Morgan to  
13 look at?

14 BY MR. DASENT:

15 Q. Looking at page 3 of PWD Hearing Exhibit  
16 2, and you look in the left column, monthly cost  
17 per TAP participant, doesn't it show \$64.50 to be  
18 the projected average monthly discount at that  
19 particular schedule?

20 A. Based on what's presented on that page,  
21 yes, that's what's shown.

22 Q. And Schedule PWD-7 is based upon actual  
23 data through March 2026. Do you agree?

24 MR. BALLENGER: I mean, production

1 data?

2 MR. DASENT: That's actually static  
3 data if it's PWD-7. But the data, whether  
4 production or static, aren't so different in  
5 this particular proceeding.

6 BY MR. DASENT:

7 Q. But if you're looking at PWD-7, isn't it  
8 based upon actual data? It actually even says it  
9 on the exhibit itself.

10 A. I'm flipping through --

11 Q. Page 3.

12 A. I'm looking at page 3, but then you  
13 mentioned PWD-7, so I'm trying to go to that page.

14 Q. They're the same document.

15 A. Could you repeat your question?

16 Q. With reference to page 3, you agree that  
17 Schedule PWD-7 is based upon actual data through  
18 March 2026? Look at the top row under Scenario  
19 and then all the way down, per participant data,  
20 most recent period, actual data. That's what it  
21 says, isn't it?

22 A. Yes.

23 MR. BALLENGER: That's what it  
24 says. I think that's the extent to which Mr.

1 Morgan can verify the actualness of data he  
2 didn't produce.

3 BY MR. DASENT:

4 Q. Mr. Morgan, didn't you rely on data  
5 produced by RFC in PWD Schedule 5 as production  
6 data that you're using, in fact, for your  
7 projections in this case? Isn't that true? So  
8 throughout this case, is my point, you're relying  
9 on data produced by the Department, and sometimes  
10 you're embracing it. And PWD-5 is sort of a  
11 cousin of PWD-7; same subject matter, later point  
12 in time. Do you agree?

13 A. Mr. Dasent, I apologize, but I'm just  
14 having a little bit of problem when you reference  
15 PWD-7 and page 3, and then there's -- I, I -- I'm  
16 just having a little bit of trouble making sure  
17 I'm looking at the right exhibit. I, I --

18 Q. Well, if you look at --

19 A. I could -- I could accept your number,  
20 subject to check, but --

21 Q. Right. But if you're looking at PWD  
22 Hearing Exhibit 2, which is an excerpt of the  
23 Schedule PWD-7, I'm looking at page 3, and that's  
24 where so many of the information I'm asking you is

1 coming from. It says actual data on that page. I  
2 think you've agreed to that. And you've accepted,  
3 subject to check, that that data is produced by  
4 RFC basically, the Department.

5 A. Right. So what's, what's your question  
6 again, just so that we're clear?

7 Q. Sure. Based upon PWD Hearing Exhibit 2,  
8 which is an excerpt of PWD-7, is that based upon  
9 actual data through March 2026? Do you agree?

10 A. Yes.

11 Q. Okay. Now, it's my understanding that  
12 the projections in PWD-7, which is also PWD  
13 Hearing Exhibit 2, are based upon 7 months of  
14 actual data, September 2025 through March 2026.  
15 Do you agree?

16 A. Yes, that's what's shown.

17 Q. And in contrast, your testimony -- and  
18 that's 7 months of data, we've agreed to that. In  
19 contrast, your testimony indicates 12 months of  
20 actual data is appropriate, and you're looking at  
21 April 2025 through March 2026. Am I correct?

22 A. You're correct.

23 Q. And you estimate the average monthly TAP  
24 discount for the next rate period of \$59.47, isn't

1 that true? Grab that on your testimony. I think  
2 it's somewhere like page 6.

3 A. Yes. I, I know what was in my  
4 testimony. There was -- there were comments made  
5 by Black & Veatch about some discrepancies which I  
6 agreed with and corrected, and so I'm just making  
7 sure that what I'm agreeing to is the corrected  
8 numbers.

9 Q. And you can accept that, subject to  
10 check, because I literally took that out of your  
11 testimony.

12 A. I'll accept it, subject to check.

13 Q. Now, to be clear, the average TAP  
14 discount in a given month would depend on several  
15 independent factors that include the number of  
16 participants, the income profile of the  
17 participants, the usage of the participants, and  
18 the base rates in effect at that time. Isn't that  
19 true?

20 A. That is correct.

21 Q. Now, in the last base rate increase, if  
22 I recall, became effective September 1, 2025,  
23 isn't that true?

24 A. That's correct.

1 Q. Subject to check, the percentage  
2 increase in the bill for a typical residential  
3 customer using 430 cubic feet monthly as a result  
4 of the 2025 base rate increase, which became  
5 effective September 1, 2025, was about 9.4  
6 percent. Do you agree, subject to check?

7 A. Subject to check, yes, I agree.

8 Q. And also subject to check, the  
9 percentage increase in the bill for the typical  
10 residential customer using 600 cubic feet monthly  
11 as a result of the 2025 base rate increase was  
12 approximately 9.8 percent. Will you accept that,  
13 subject to check?

14 A. I will.

15 Q. Okay. So your proposal to look back 12  
16 months to calculate the average monthly TAP  
17 discount includes a period April through August  
18 2025 that predates the current base rates, isn't  
19 that true?

20 A. We -- yes. And, and part of this is  
21 because what I was trying to do was to compare a  
22 short period used by PWD, which was claimed to be  
23 representative of the customer profile. But that  
24 is such a short period that I do not believe it

1 captured everything. So we -- I looked back -- I  
2 went back 12 months to make sure that, that we had  
3 a better feel for consumption data number of  
4 participants, and, and, and so on.

5 Q. I understand that, Mr. Morgan, but in  
6 looking back to calculate the average TAP discount  
7 during a period April to August 2025, that  
8 predates just factually the current rates that are  
9 in effect now?

10 A. That's the -- yes, it predates -- yes.

11 Q. And base rates were lower during this  
12 period, April through August 2025, correct?

13 A. Yes.

14 Q. Now, one important purpose of this  
15 reconciliation proceeding is to project the total  
16 TAP discounts or total billing losses for the next  
17 rate period. Am I right?

18 A. Yes.

19 Q. And for the record, the next rate period  
20 is September 2026 through August 2027, right?

21 A. That's correct.

22 Q. And arithmetically, you agree that using  
23 a period with lower base rates in effect prior to  
24 September 2025 to project the future average

1 monthly discount will impact the calculation of  
2 the discount, will it not?

3 A. It, it will impact it, but it's not the  
4 sole determinant.

5 Q. No. I'm turning your attention to PWD  
6 Hearing Exhibit 4. That's the Response to PA-TAP  
7 4-4.

8 A. Yes.

9 Q. In Response to TAP-4-4, the Department  
10 calculated the difference in the monthly total TAP  
11 discount for the period of January 2025 through  
12 August 2025 using base rates that became effective  
13 September 1, 2025. I assume you've reviewed that  
14 discovery response, correct?

15 A. I've reviewed it.

16 Q. And do you accept, subject to check,  
17 that the difference in total TAP discounts  
18 comparing the period under current rates and prior  
19 rate period amounts to some \$5 million?

20 A. No, that's -- this, this is where I have  
21 a problem, because if you look at the top of that,  
22 what was requested -- we requested base rates.  
23 And essentially, when we got this response and I  
24 went through it, what was discovered is that what

1 you -- PWD provided was base rates plus the TAP  
2 surcharge. So essentially, you're not providing  
3 us with, with base rates for that period for --  
4 assuming that the rate increase were in effect.

5 Q. During that period, we looked at typical  
6 bills and tried to compare that and to use a  
7 simplified approach to approximate what the  
8 difference would be with or without base -- with -  
9 - yeah, without the base rate effect and trying to  
10 basically come up with a -- an approach to seeing  
11 the impact of using lower base rates would have on  
12 the overall calculation. You're saying that you  
13 don't believe that there's a difference using  
14 lower base rates, or you're saying that you differ  
15 with us in terms of its calculation in PA-TAP-4-4?

16 A. You asked me to confirm the amount. I  
17 think it's \$5 million. And I can't confirm that  
18 because I disagree with the rates that you've  
19 used. And that was part of your objection earlier  
20 today when we attempted to request the  
21 information. But you said we were -- if I recall  
22 correctly, we were trying to use PWD to put forth  
23 our position. And if you keep in mind -- the fact  
24 is that we didn't have a chance for rebuttal.

1           So when looking at the data and finding  
2 that there were some discrepancies, it is  
3 appropriate, I believe, to bring it up during this  
4 proceeding to try to rectify that. So, so I can't  
5 -- the short answer is I, I can't confirm the  
6 number. I, I understand that without the rate  
7 increase reflected, the TAP discounts might, might  
8 be lower.

9           Q.    Okay. But would you accept, subject to  
10 check -- I mean, I don't even know if you have to  
11 do that. New base rates will go into effect on  
12 September 1, 2026, correct?

13          A.    That's correct.

14          Q.    And those rates will be higher than  
15 current base rates, am I right?

16          A.    That's correct.

17          Q.    Now, as I understand it -- well, let me  
18 ask you this way. Are you aware that Black &  
19 Veatch identifies several inconsistencies in your  
20 testimony in PWD Schedule 11?

21          A.    Yes.

22          Q.    And you've corrected or revised your  
23 testimony to reflect some of those changes?

24          A.    I reflected -- yes. And I wouldn't say

1 changed it. What occurred was there were some  
2 cell references that didn't get updated, and so  
3 the numbers turned out to, to, to not match what I  
4 claimed in testimony. So what I did was to go  
5 back and make sure that the cell references were  
6 correct. So to that extent, I changed it to, to  
7 reflect the correct cell references.

8 Q. Most of the changes, I understand, that  
9 you shared with us yesterday relate to a table on  
10 page 6 of your testimony. Am I right?

11 A. Yes.

12 Q. And on page 6, I see C-Factor, E-Factor,  
13 I-Factor, S-Factor spelled out in the table and  
14 the total amounts attributed to them in your  
15 recommendation. Am I right?

16 A. You're correct.

17 Q. And you seem to change the C-Factor.  
18 Did anything else change? I'm just doing it by  
19 process of elimination here because I see those  
20 remain the same, whereas the other lines, with  
21 some exception, pretty much constant. Do I have  
22 this right? In other words, you didn't change the  
23 E-Factor, did you, sir?

24 A. No. What, what I did was to reflect the

1 appropriate TAP discounts. And there were some  
2 other references -- off the top of my head --  
3 unless I go back to that -- to that schedule --  
4 that I reflected. The -- I -- from what I  
5 understood from, from working with this model, the  
6 E-Factor was to, to capture the changes, so I  
7 didn't go in to change the E-Factor.

8 Q. The E-Factor didn't change, the I-Factor  
9 didn't change either, did it?

10 A. No, those two didn't change.

11 Q. I'm going look at the S-Factor. I don't  
12 know if that changed either. Oh, they look the  
13 same in both the black line and in your final  
14 product. So that didn't change either, did it,  
15 sir?

16 A. No. I think if you look at the red  
17 line, it's, it's pretty clear what changed.

18 Q. Do you have any other additional changes  
19 to make to your testimony?

20 A. Nothing that comes to mind right now,  
21 no.

22 Q. Have you prepared work papers associated  
23 with the errata and revised testimony to explain  
24 your revised adjustments? Usually, we have work

1 papers that support table changes, particularly  
2 fundamental to the filing. Did you --

3 A. Yes, I do. I, I have those.

4 Q. But you did not provide them as of today  
5 when we're cross-examining you and trying to judge  
6 the credibility of your submission?

7 A. I did not provide them. The main intent  
8 was that I reflect those items that Black & Veatch  
9 found to be incorrect. The work papers are not  
10 hidden, they're not -- if PWD would like to see  
11 them, I have no problems providing them.

12 Q. But as of today, I haven't seen them.

13 A. As of today, you haven't seen them --

14 Q. Okay. Now, would you accept, subject to  
15 check, that the numbers of participants shown on  
16 your table on page 10 of your testimony do not  
17 match or align with the numbers of TAP  
18 participants reported in PWD-5 or the updated  
19 version of the workbook provided on April 15th  
20 using production data? Will you accept that,  
21 subject to check?

22 A. Subject to check, yes.

23 Q. And would you also agree that you've  
24 made all the changes that are shown in PWD

1 Schedule 11, which is in the rebuttal testimony?

2 Did you make all the changes that we recommended?

3 A. I attempted to, to make all the changes  
4 that, as I went through, that didn't flow through  
5 correctly. For example, the projected TAP billing  
6 loss and, and things of that nature.

7 Q. Have not provided supporting detail as  
8 of today to show us the basis for your changes in  
9 the table on page 6 of your testimony. That, I  
10 think, is the most salient point for today.

11 A. So the, the option I had was to, to  
12 leave it with the numbers that Black & Veatch  
13 disagreed with or to make a good faith effort to  
14 provide updated information. And I think what I'm  
15 getting from you is that the good faith effort was  
16 not good enough. For that, I apologize, but what  
17 we're trying to do here is to put on the table  
18 that Black & Veatch identified some discrepancies  
19 and we made a good faith effort to, to rectify  
20 that.

21 MR. DASENT: Thank you, Mr. Morgan.

22 That's all I have.

23 HEARING OFFICER SOPHY: Mr. Haver.

24 Oh, is there someone virtual who has

1 questions?

2 MS. GEDDIS: No cross for PLUG.

3 - - -

4 EXAMINATION

5 - - -

6 BY MR. HAVER:

7 Q. Good afternoon. Is this the first TAP  
8 reconciliation hearing that you've been involved  
9 in?

10 A. I'm sorry, could you repeat that?

11 Q. Is this the first TAP reconciliation  
12 hearing that you've been involved in?

13 A. No, it's not.

14 Q. How many have you been involved in?

15 A. Unfortunately, I haven't counted them,  
16 but I've -- from the first TAP reconciliation and  
17 through this one, I've been involved in all.

18 Q. And in this hearing, in your testimony,  
19 you're recommending an increase in the TAP-R  
20 surcharge, is that correct?

21 A. Yes, it's correct, but it's lower than  
22 what the company is requesting.

23 Q. Right. Of course, that's what you're  
24 going to say. In all the other proceedings that

1 you've participated in and provided expert  
2 testimony, is there any hearing where you have  
3 recommended against an increase in the TAP  
4 surcharge?

5 A. No. And the reason is because this is  
6 data-driven. It is a reconciliation process. And  
7 as I said earlier, it's virtually impossible to,  
8 to get the projections 100 percent correct.

9 Q. We'll come back to that. Let me just --

10 A. May I finish my -- may I finish my  
11 response?

12 Q. Right, but we'll come back to your  
13 explanation. I just asked a simple question.  
14 It's a yes --

15 A. Yeah, and I was -- I was explaining and  
16 then you --

17 Q. Yes or no question. Is there any case  
18 where you recommended against an increase? Yes or  
19 no?

20 MR. BALLENGER: I believe there was  
21 an actual decrease in the TAP-R one year.

22 I'm not --

23 MR. HAVER: I asked him  
24 specifically.

1 MR. BALLENGER: And he may not  
2 recall because he wasn't asked --

3 MR. HAVER: I'm not asking you.  
4 Mr. Ballenger. I'm not asking you.

5 MR. BALLENGER: Sure.

6 MR. HAVER: I'm not asking Mr.  
7 Ballenger. I ask that his testimony be  
8 struck in. I'm asking the witness  
9 specifically.

10 MR. BALLENGER: If you recall, Mr.  
11 Morgan.

12 MR. HAVER: We already have his  
13 response.

14 MR. BALLENGER: Why are you still  
15 asking him?

16 MR. HAVER: I'm not asking him.  
17 You're just trying to introduce evidence to  
18 defend your undefendable position. I'm  
19 asking him --

20 MR. BALLENGER: You're asking about  
21 --

22 MR. HAVER: Again, I'm going  
23 forward --

24 HEARING OFFICER SOPHY: Let's move

1 on, please.

2 MR. HAVER: I agree.

3 HEARING OFFICER SOPHY: Mr. Hicks.

4 BY MR. HAVER:

5 Q. Mr. Morgan, do you consider  
6 affordability of the TAP surcharge in making your  
7 recommendations for an increase?

8 A. As I said, no. As I said, this is a  
9 reconciliation process and there is no factor in  
10 there for affordability.

11 Q. Do you consider public input in your  
12 recommendations for increasing the TAP surcharge?

13 A. I was not at the public input, but I, I  
14 think the public input is, is important because  
15 the Board is aware of customer sentiments, and  
16 that can be brought into their decision-making.

17 Q. I asked specifically, sir, about do you  
18 consider public input in making your  
19 recommendations? Not asking you to judge what the  
20 Board does or doesn't do. I'm asking you  
21 specifically, do you consider that in making your  
22 recommendations?

23 A. I apologize, Mr. Haver. I thought I  
24 answered it. I did not include a factor for

1 public feedback.

2 Q. The surcharge on people's water bills,  
3 how is that different than a sales tax?

4 MR. BALLENGER: We've objected to  
5 this identical question posed through  
6 discovery. And we provided an explanation in  
7 addition to the objection. And that was not  
8 provided by Mr. Morgan, that was provided by  
9 the Public Advocate, and it's on the record  
10 already. But I will maintain our objection  
11 to this question.

12 HEARING OFFICER SOPHY: Objection  
13 is sustained.

14 MR. HAVER: You don't even let me  
15 finish.

16 MR. HAVER: This is just --

17 HEARING OFFICER SOPHY: You asked -  
18 -

19 MR. HAVER: This just shows how  
20 unfair you are. You don't even give me a  
21 chance to explain why it's germane.

22 MR. BALLENGER: Being very  
23 inconsiderate, Mr. Haver.

24 MR. HAVER: Again, I don't expect

1 anything other than you to defend the hearing  
2 examiner and the Water Rate Board because you  
3 support raising rates every time. That's  
4 what you do. You're here to support --

5 MR. BALLENGER: You carry on.

6 MR. HAVER: You're not here to  
7 support --

8 MR. BALLENGER: Ask your question.  
9 Ask your question.

10 MR. HAVER: -- asked the question.  
11 You have made a --

12 MR. BALLENGER: I've objected --

13 MR. HAVER: -- my behavior, and I  
14 object --

15 MR. BALLENGER: You are being very  
16 rude.

17 MR. HAVER: I object to you  
18 participating, defending them.

19 MR. BALLENGER: There's a way to do  
20 this professionally.

21 MR. HAVER: -- representing the  
22 ratepayers, not representing them, although  
23 that's who does pay you, and that should be  
24 very clear by your behavior. Again, the

1 specific reason is to address the issue of  
2 where else could the money come from. So I'm  
3 asking specifically, what's the difference  
4 between a surcharge and a sales tax?

5 HEARING OFFICER SOPHY: Which is  
6 beyond the scope of this proceeding?

7 MR. HAVER: How do you come to that  
8 conclusion? Isn't this proceeding about how  
9 much --

10 HEARING OFFICER SOPHY: --  
11 reconciliation.

12 MR. HAVER: Isn't this proceeding  
13 about how much more you're going to charge  
14 people?

15 HEARING OFFICER SOPHY: Given the  
16 framework that we have to work with.

17 MR. HAVER: Isn't this proceeding  
18 about how much more you're going to charge  
19 people?

20 HEARING OFFICER SOPHY: Given  
21 within the framework that we have.

22 MR. HAVER: Yes or no? Is that  
23 what we're discussing, how much more you're  
24 going to charge people?

1 HEARING OFFICER SOPHY: The formula  
2 is set. We are limited in what we can do in  
3 this particular proceeding. In a general  
4 rate increase, more issues can come to the  
5 table.

6 MR. HAVER: Are we discussing how  
7 much more people are going to have to pay?

8 HEARING OFFICER SOPHY: Yes.

9 MR. HAVER: Okay. So I'm asking a  
10 specific question. How is a surcharge on a  
11 basic necessity of life different than a  
12 sales tax on a basic necessity of life?

13 MR. BALLENGER: Maintain our  
14 objection.

15 MR. DASENT: Oh, I apologize. If  
16 Mr. Jagt is speaking, we can't hear him on  
17 the Zoom.

18 THE REPORTER: Thank you. I was  
19 just jumping in to say that. The last thing  
20 that I have on the record is Mr. Haver  
21 asking, "How is the surcharge on a basic  
22 necessity of life different than a sales tax  
23 on the basic necessity of life?" And then I  
24 have Robert Ballenger's objection, and that

1 is the last thing that has been on the  
2 record.

3 HEARING OFFICER SOPHY: That  
4 microphone is not working.

5 THE REPORTER: We still cannot  
6 hear. I'm going off the record right now.

7 SPEAKER C: The mic wasn't on  
8 previously, folks, apparently. Narrowly, two  
9 points. It is inappropriate for the hearing  
10 officer to be cross-examined in these  
11 proceedings. And Mr. Haver should be  
12 admonished for doing so. The second point  
13 is, in this instance, instance where  
14 discovery has been propounded, objections  
15 have been provided, and no motion to compel  
16 was provided as required by the rules of  
17 civil procedure, those questions can no  
18 longer be explored.

19 HEARING OFFICER SOPHY: You ready  
20 to move on?

21 MR. HAVER: I'm waiting for a  
22 decision. Are you going to -- are you going  
23 to get them to answer how is a surcharge on a  
24 basic necessity different than a sales tax on

1 a basic necessity? Are you going to force  
2 them to answer?

3 HEARING OFFICER SOPHY: I will not.

4 MR. HAVER: Thank you.

5 BY MR. HAVER:

6 Q. Mr. Morgan, did you look at the  
7 possibility of the City's operating budget funding  
8 the TAP program?

9 MR. BALLENGER: I believe we had an  
10 objection on this as well. I believe there  
11 was a question in the discovery about grants  
12 or something related; is the Water Department  
13 able to accept grants from governments and/or  
14 foundations? To which we objected, while  
15 also again endeavoring to provide some  
16 responsive information, which includes the  
17 fact that the City finance director takes the  
18 position that all operating expenses have to  
19 come from project revenues of the Water  
20 Department, which I believe is directly  
21 responsive. But again, we are objecting to  
22 this. This is way beyond the scope of Mr.  
23 Morgan's testimony and the subject matter of  
24 this proceeding.

1 MR. HAVER: I'm simply asking, did  
2 he consider it? It's a yes or no. It's not  
3 a surprise --

4 HEARING OFFICER SOPHY: You can ask  
5 whether he considered it.

6 MR. HAVER: That's what I asked.

7 BY MR. HAVER:

8 Q. Did you consider funding the TAP program  
9 from the City's operating budget like we fund the  
10 low income SEPTA riders program?

11 A. (No verbal response.)

12 MR. BALLENGER: Mr. Morgan, you can  
13 respond to that. It's a yes or no question.

14 THE WITNESS: No, it's not part of  
15 the formula.

16 MR. HAVER: Thank you. I'm  
17 finished.

18 HEARING OFFICER SOPHY: Any  
19 redirect?

20 MR. BALLENGER: No redirect, Your  
21 Honor.

22 MR. DASENT: If Your Honor please,  
23 we had a question that was pending. Andre  
24 Dasent for PWD. We had a question was

1 pending concerning the transcript requests of  
2 the Public Advocate.

3 HEARING OFFICER SOPHY: Right.

4 MR. DASENT: We reached out to the  
5 consultants and Black & Veatch and Raftelis  
6 indicated that responding to TR one within  
7 the normal timeline for transcript response,  
8 which would be like 3 days, would be very  
9 burdensome. It would take them about a week  
10 to answer if they wanted to get the correct  
11 answer because you have to go back to billing  
12 data, and they want to make the response as  
13 comprehensive as possible. That would be our  
14 timeline if you wanted to pursue this and  
15 taking into account input from the  
16 consultants would actually be doing and then  
17 Raftelis would be doing the lion's share of  
18 this.

19 Recognize also that this is also  
20 during the period where they're assisting me  
21 with the brief and trying to get everything  
22 done to sort of complete a record and if  
23 possible even explore settlement. So we are  
24 just suggesting that within the timeline of

1 normal transcript response, it is burdensome.  
2 We've given you a timeline that we think  
3 would work, which would be something like a  
4 week. And we leave it there.

5 HEARING OFFICER SOPHY: And briefs  
6 would be due in a week.

7 MR. BALLENGER: We're always  
8 playing catch-up in these proceedings, Your  
9 Honor. We've had to have objections and  
10 motion practice to get information in this  
11 proceeding in time to even look at it. And  
12 it really is -- it's hard to believe this is  
13 that challenging. As I said, the volumetric  
14 data is already in the model. We know what  
15 the TAP-R surcharge is that applies to the  
16 usage. It is really just a matter of  
17 multiplying the volumes by surcharge.

18 I don't believe there's any more to  
19 it than that. So I don't personally believe  
20 the explanation that's been provided here  
21 today. That said, if we can't have it in  
22 time for the brief, then I might as well just  
23 -- the data is not of any use to us if we  
24 can't have it in time for the brief.

1 HEARING OFFICER SOPHY: That is the  
2 timeframe. That is the timeframe.

3 MR. DASENT: That is the timeframe.

4 MR. BALLENGER: Then I think we'll  
5 just withdraw the transcript request at this  
6 time.

7 HEARING OFFICER SOPHY: Okay.  
8 Well, for the rest of the transcript  
9 responses, they are due May 18th. And we've  
10 got a brief or settlement petition due on the  
11 22nd. Objections to any settlement petition?  
12 And if there is none, if you would like to  
13 file a reply brief, that would be due on May  
14 -- excuse me?

15 MR. BALLENGER: Yeah, excited  
16 utterance.

17 MR. HAVER: I'm sorry, can you go  
18 over those dates again?

19 HEARING OFFICER SOPHY: Sure. And  
20 they're in the pre-hearing conference order.  
21 The transcript responses are due on the 18th.  
22 Brief or settlement petition is due Friday  
23 the 22nd. Any objections to settlement  
24 petition? Or if there is no settlement

1 petition, if you'd like to file a reply  
2 brief, that would be due on -- excuse me --  
3 Thursday the 26th of May.

4 MR. BALLENGER: I have Tuesday the  
5 26th. Did I mishear you --

6 HEARING OFFICER SOPHY: That  
7 Tuesday?

8 MR. BALLENGER: -- Your Honor?  
9 Yes, Tuesday the 26th.

10 HEARING OFFICER SOPHY: Tuesday.  
11 Sorry. And then my report will come out on  
12 June 10th. Exceptions to that will be due on  
13 June 15th. I believe that's a Monday. And  
14 then the Board will take it up on the 24th of  
15 June with a final determination on July 1st.  
16 I ask you to please, if you're filing briefs,  
17 settlements, objections, to file them in PDF  
18 and also send a copy to me in Word. That  
19 would be helpful in capturing your quotes  
20 exactly. And with that, is there anything  
21 else we need to address before we adjourn?

22 MR. BALLENGER: We have tomorrow  
23 reserved, but I think we do not need it, so I  
24 think we can cancel --

1 HEARING OFFICER SOPHY: Yes, you  
2 can cancel tomorrow.

3 MR. BALLENGER: -- if Your Honor  
4 agrees.

5 MR. DASENT: Nothing further.  
6 Thank you.

7 MR. BALLENGER: Nothing further  
8 from us. Thanks.

9 HEARING OFFICER SOPHY: All right.  
10 Then we are adjourned. Thank you for coming.

11 THE REPORTER: We are off the  
12 record.

13 (Proceedings concluded at 1:57 p.m.)  
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IN WITNESS THEREOF, I have hereunto set my hand this 14th day of May, 2026.



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Marissa Bennett  
Notary Commission PA/RON 1435284  
Commission Expires: December 15, 2027

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IN WITNESS THEREOF, I have hereunto set my hand this 18th day of May, 2026.



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Vincent Rose

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