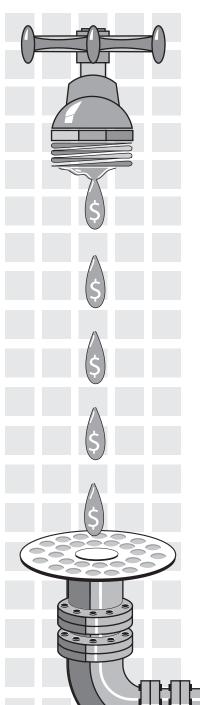
TAPPING FEE CALCULATIONS



Much has occurred since
Pennsylvania Acts 203 and 209
became effective on December 19,
1990, but it is clear that the goals
and objectives of the tapping fee
legislation have not been totally
met.

Nevertheless, the lessons concerning tapping fees are clear:

- Legal challenges to tapping fees will continue to occur
- Payment of tapping fees by developers does not limit their right to sue municipalities in the future
- Grey areas in the legislation will continue to provide reasons for litigation
- Misinterpretations of the legislation provisions by municipalities will not provide sufficient defense
- Detailed tapping fee calculations and all associated backup material are keys to defending and possibly eliminating litigation

Tapping fees continue to be key elements to project financing and the financial operations of municipal water and wastewater systems. This resource is often available to reduce the cost of expansion to existing utility customers.

Keystone Alliance Consulting is thoroughly familiar with state legislation governing the determination of tapping fees and has fulfilled the following roles in connection with tapping fees:

- Preparation of tapping fees
- Updates to existing tapping fees
- Review of tapping fees prepared by others
- Expert witness in connection with litigation

Keystone Alliance Consulting experience allows them to develop the optimal fees for the client



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