



October 18, 2018

VIA E-MAIL AND FIRST CLASS MAIL

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Honorable Mark A. Hoyer
Office of Administrative Law Judge
Pennsylvania Public Utility Commission
Piatt Place
301 Fifth Avenue, Suite 220
Pittsburgh, PA 15222

**Re: Pennsylvania Public Utility Commission v. Hidden Valley Utility Services, L.P.
(Water and Wastewater); Docket Nos. R-2018-3001306 and R-2018-R-3001307**

Rebuttal Testimony of Hidden Valley Utility Services, L.P.

Dear Deputy Chief Administrative Law Judge Hoyer:

Enclosed on behalf of Hidden Valley Utility Services, L.P. ("HVUS"), please find the following prepared Direct Testimony and Accompanying Exhibits in the above-referenced matter:

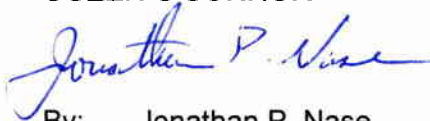
1. HVUS Statement No. 1-R (Water), Rebuttal Testimony of James M. Kettler, President, HVUS, and HVUS Exhibit JMK-2 (Water) through HVUS Exhibit JMK-6 (Water);
2. HVUS Statement No. 1-R (Wastewater), Rebuttal Testimony of James M. Kettler, President, HVUS, and HVUS Exhibit JMK-2 (Wastewater) through HVUS Exhibit JMK-5 (Wastewater);
3. HVUS Statement No. 2-R (Water), Rebuttal Testimony of Paul R. Herbert, President, Gannett Fleming Valuation and Rate Consultants, LLC, and HVUS Exhibit PRH-2-R-1
4. HVUS Statement No. 2-R (Wastewater), Rebuttal Testimony of Paul R. Herbert, President, Gannett Fleming Valuation and Rate Consultants, LLC, and HVUS Exhibit PRH-2-R-1;
5. HVUS Statement No. 3R (Water and Wastewater), Rebuttal Testimony of Harold Walker, III, Gannett Fleming Valuation and Rate Consultants, LLC, and HVUS Exhibit HW-1R;
6. HVUS Statement No. 4-R (Water), Rebuttal Testimony of Glenn Fodor, Vice President of Operations, HVUS; and
7. HVUS Statement No. 4-R (Wastewater), Rebuttal Testimony of Glenn Fodor, Vice President of Operations, HVUS.

As noted on the attached Certificate of Service, HVUS has served copies of the testimony on the active parties and their consultants.

Thank you for your attention to this matter. If you have any questions, please contact me.

Sincerely,

COZEN O'CONNOR



By: Jonathan P. Nase

JPN
Enclosures

cc: Rosemary Chiavetta, Secretary (*Cover Letter and Certificate of Service Only*)
Per Certificate of Service
James M. Kettler

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Pennsylvania Public Utility Commission, <i>et al.</i>	:	
	:	
v.	:	Docket Nos. R-2018-3001306,
	:	R-2018-3001307 <i>et al.</i>
Hidden Valley Utility Services, L.P.	:	

CERTIFICATE OF SERVICE

I hereby certify that I have this day served a true copy of the foregoing **Rebuttal Testimony and Exhibits of Hidden Valley Utility Services, L.P.**, upon the parties, listed below, in accordance with the requirements of 52 Pa. Code § 1.54 (relating to service by a party).

VIA E-MAIL AND FIRST CLASS MAIL:

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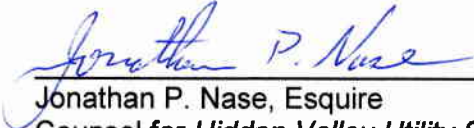
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October 18, 2018



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