

John J. Gallagher

Attorney at Law

711 Forrest Road, Harrisburg, PA 17112

Tel. (717) 599-5839

✉ jgallagher@jglawpa.com

July 22, 2019

VIA ELECTRONIC AND HAND DELIVERY

Honorable Rosemary Chiavetta
Secretary
Pennsylvania Public Utility Commission
P.O. Box 3265
Harrisburg, PA 17105-3265


**Re: Pennsylvania Public Utility Commission v Twin Lakes
Utilities, Inc.**

Dear Secretary Chiavetta:

Pursuant to the Commission's Regulations at 52 Pa. Code §53.45, enclosed please find one copy of Twin Lakes Utilities, Inc. Supplement No.8 to Tariff Water-Pa. P.U.C. No.4.

Should you have any questions concerning this filing please contact me at your convenience. Copies of these filings have been served on the parties listed in the attached Certificate of Service.

Sincerely,



John J. Gallagher

Enclosures

cc: As Per Certificate of Service
Bruce O'Connor

PA PUC
SECRETARY'S BUREAU
FRONT DESK

2019 JUL 23 PM 1:59

RECEIVED

RECEIVED

JUL 23 2019

TWIN LAKES
UTILITIES, INC.

A Middlesex Water Company Affiliate

PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

July 19, 2019

RECEIVED
2019 JUL 19 PM 3:37
PA PUB
SECRETARY'S BUREAU
FRONT DESK

Rosemary Chiavetta, Secretary
Pennsylvania Public Utility Commission
400 North Street, Room N-201
P.O. Box 3265
Harrisburg, PA 17105-3265

Re: R-2019-xxxxxxx
Twin Lakes Utilities, Inc. Base Rate Filing

Dear Secretary Chiavetta:

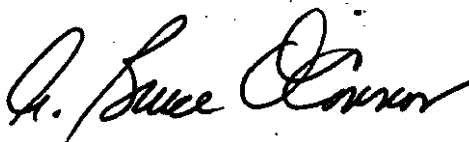
On behalf of Twin Lakes Utilities, Inc. please accept the following documents and data in connection with proposed Tariff No. – Water/Wastewater Pa. P.U.C. No. 4 requesting an increase in base rates for all customer classes served by Twin Lakes Utilities, Inc.

As required by 52 Pa. Code § 53.51(b) *et seq* the Twin Lakes Utilities is submitting eight (8) copies of the following documents and information:

1. Tariff – Water/Wastewater Pa. P.U.C. No. 4.
2. Supporting data and calculations in support of Tariff – Water/Wastewater Pa. P.U.C. No. 4.
3. Notice to customers of the proposed increase and an affidavit verifying posting of the notice in the company's office and also the mailing of individual notices to all customers.
4. An affidavit of the factual nature of all information presented in this filing.

Copies of the aforementioned documents have also been served upon those parties listed in the attached Certificate of Service.

Sincerely,



A. Bruce O'Connor
Vice President and Treasurer

cc: Certificate of Service List Designees (w/enclosures)

Attachments

Supplement No. 8 to
Tariff Water-Pa. P.U.C. No. 4

TWIN LAKES UTILITIES, INC.
RATES, RULES AND REGULATIONS GOVERNING
THE PROVISION OF WATER SERVICE
TO THE PUBLIC IN SAGAMORE ESTATES, SHOHOLA TOWNSHIP,
PIKE COUNTY, PA 18458,
including County and Municipal or Political Subdivisions

RECEIVED

JUL 23 2019

PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

ISSUED: July 19, 2019

EFFECTIVE: September 19, 2019

BY: Robert K. Fullagar
President
485C Route 1 South
Suite 400
Iselin, NJ 08830
(732) 634-1500 or (800) 729-4030

RECEIVED
2019 JUL 19 PM 3:37
PA PUC
SECRETARY'S BUREAU
FRONT DESK

NOTICE

THIS TARIFF SUPPLEMENT NO. 8 MAKES CHANGES IN EXISTING RATES

Issued: July 19, 2019

Effective: September 19, 2019

Twin Lakes Utilities, Inc.

Supplement No. 8 to
Tariff Water - Pa. P.U.C. No. 4
Sixth Revised Page No. 2
Canceling Fifth Revised Page No. 2

LIST OF CHANGES

Increase:

This tariff, specifically Part I Sections A and E, have been modified for an increase in water charges for all customers.

TABLE OF CONTENTS

	Page No.
Title Page	1
List of Changes	2
Table of Contents.....	3
<u>Part I</u>	
Schedule of Rates and Charges.....	4
<u>Part II</u>	
Definitions	5
<u>Part III</u>	
Rules and Regulations	
Section A - Applications for Service	8
Section B - Construction and Maintenance of Facilities	9
Section C - Discontinuance, Termination and Restoration of Service	11
Section D - Meters	13
Section E - Billing and Collection	14
Section F - Deposits	15
Section G - Line Extensions	16
Section H - Fire Protection Service	19
Section I - Service Continuity.....	20
Section J - Waivers	21
Section K - Amendment of Commission Regulations	21
<u>Part IV</u>	
Water Conservation Contingency Plan.....	22

PART I: SCHEDULE OF RATES AND CHARGES

Section A - Rates for Metered Service (I)

1. **Customer Charge:** Each customer will be assessed a customer service charge based upon the size of the customer's meter as follows:

Meter Size	Customer Charge	
	Per Month	Per Quarter
5/8 inch	\$ 158.61	\$ 475.83
3/4 inch	\$ 237.93	\$ 713.79
1 inch	\$ 396.54	\$ 1,189.62
1 ½ inch	\$ 793.06	\$ 2,379.18
2 inch	\$ 1,268.90	\$ 3,806.70

2. **Consumption Charge:** In addition to the customer charge, the following water consumption charges will apply:

Rate per 1,000 Gallons - \$38.33 (I)

Section B - Rates for Unmetered Service – Reserved

Section C - Fire Protection Rates - Reserved

1. **Private Fire Protection:** Reserved
2. **Public Fire Protection:** Reserved

Section D. Returned Check Charge

A charge of \$20.00 will be assessed any time where a check which has been presented to the Company for payment on account has been returned by the bank for any reason.

SURCHARGE

STATE TAX ADJUSTMENT SURCHARGE

In addition to the charges provided in this tariff, a surcharge of 0.00% will apply to all charges for service rendered on or after the effective date of this tariff.

The above surcharge will be recomputed, using the same elements prescribed by the Commission.

- a. Whenever any of the tax rates used in the calculation of the surcharge are changed.
- b. Whenever the utility makes effective any increased or decreased rates; and
- c. On March 31, 1999, and each year thereafter.

The above recalculation will be submitted to the Commission within 10 days after the occurrence of the event or date which occasions such recomputation; and, if the recomputed surcharge is less than the one then in effect, the Company will, and if the recomputed surcharge is more than the one in effect, the Company may, submit with such recomputation a tariff or supplement to reflect such recomputed surcharge, the effective date of which shall be 10 days after filing.

Section E - Construction Rates

(I)

The flat rate charge for unmetered residential building construction shall be \$327.62 per month per dwelling unit under construction until construction is completed.

Section F - Service Termination or Resumption Rates

The fee for shut-off or turn-on of service at the curb stop shall be \$50.00.

Section G - Meter Test Rates

Consistent with Commission regulation at 52 Pa. Code §65.8(h), the fee schedule for testing of meters shall be as follows:

1 inch or less	\$10.00
1 1/4 inch - 2 inch	\$20.00

These amounts may vary without revision of this tariff so as to be consistent with Commission regulations.

Fees for testing meters over 2 inches or for testing meters so located that testing costs are disproportionate to the stated fees shall be as established by the Company based upon the actual cost of the test.

PART II: Definitions:

The following words and phrases, when used in this tariff, shall have the meanings assigned below unless the context clearly indicates otherwise:

1. Annual Line Extension Costs: The sum of a Company's additional annual operating and maintenance costs, debt costs and depreciation charges associated with the construction, operation and maintenance of the line extension.
2. Annual Revenue:(For Line Extension Purposes) The Company's expected additional annual revenue from the line extension based on the Company's currently effective tariff rates and on the average annual usage of customers similar in nature and size to the bona fide service applicant.
3. Applicant: A person, or entity who applies to become a customer of the Company in accordance with Part III, Section A, of this tariff.

4. Bona Fide Service Applicant:(For Line Extension Purposes) A person or entity applying for water service to an existing or proposed structure within the utility's certificated service territory for which a valid occupancy or building permit has been issued if the structure is either a primary residence of the applicant or a place of business. An applicant shall not be deemed a bona fide service applicant if:
 - (a) applicant is requesting water service to a building lot, subdivision or a secondary residence;
 - (b) The request for service is part of a plan for the development of a residential dwelling or subdivision; or
 - (c) the applicant is requesting special utility service.
5. Commission: The Pennsylvania Public Utility Commission.
6. Company: Twin Lakes Utilities, Inc.
7. Company service line: The water line from the distribution facilities of the Company which connects to the customer service line at the hypothetical or actual line or the actual property line, including the control valve and valve box. The control valve and valve box determine the terminal point for the Company's responsibility for the street service connection.
8. Cross-connection: Any pipe, valve, hose or other arrangement or device connecting the pipelines or facilities of the Company, to and with other pipes or fixtures by which any contamination might be admitted or drawn into the distribution system of the Company from lines other than the Company's.
9. Customer: A person or entity who is an owner or occupant and who contracts with the Company for water service.
10. Customer service line: The water line extending from the curb, property line or utility connection to a point of consumption.
11. Debt Costs: (For Line Extension Purposes) The Company's additional annual cost of debt associated with financing the line extension investment based on the current debt ratio and weighted long-term debt cost rate for that utility or that of a comparable jurisdictional water utility.
12. Depreciation charges: (For Line Extension Purposes) The utility's additional annual depreciation charges associated with the specific line extension investment to be made based on the current depreciation accrual rates for that Company or that of a comparable jurisdictional water Company.

13. Line extension:(For Line Extension Purposes) An addition to the Company's main line which is necessary to serve the premises of a customer.
14. Main: The pipe of a public utility system, excluding service connections, located in a public highway, street, alley or private right-of-way which pipe is used in transporting water.
15. Meter: Any certified device used by the Company, or by the Commission, for the purpose of measuring water consumption.
16. Nonresidential service: Water service supplied to a commercial or industrial facility, including a hotel or motel, or to a master-metered mobile home or multi-tenant apartment building, or to any customer who purchases water from the Company for the purpose of resale.
17. Operating and Maintenance Costs:(For Line Extension Purposes): The utility's average annual operating and maintenance costs associated with serving an additional customer, including customer accounting, billing, collections, water purchased, power purchased, chemicals, and other variable costs based on the current total Company level of such costs, as well as costs particular to the specific needs of that customer, such as line flushing.
18. Private fire protection service: Water service provided exclusively for the purpose of fire protection that is available to the customer only and not for use by the general public, and that is provided through automatic sprinkler systems, fire hydrants or similar mechanisms.
19. Public fire protection service: Water service provided exclusively to a municipal or governmental entity through outdoor hydrants for the purpose of fire protection for the general public.
20. Public Utility: Persons or corporations owning or operating equipment or facilities in this Commonwealth for diverting, developing, pumping, impounding, distributing or furnishing water to or for the public for compensation.
21. Residential service: Water service supplied to an individual single-family residential dwelling unit. Utility service supplied to a dwelling including service provided to a commercial establishment if concurrent service is provided to a residential dwelling attached thereto. Utility service provided to a hotel or motel is not considered residential service.

22. Short-term Supply Shortage: An emergency which causes the total water supply of a Company to be inadequate to meet maximum system demand.
23. Special Utility Service: Residential or business service which exceeds that required for ordinary residential purposes. See additional clarification in Section G, Part 2(d) of this tariff.
24. Tariff: All of the service rates, rules and regulations issued by the Company, together with any supplements or revisions thereto, officially approved by the Commission and contained in this document.

PART III: RULES AND REGULATIONS

Section A - Applications for Service

1. Service Application Required: The Company may require applications for service to be completed in writing on a form provided by the Company and signed by the owner or occupant of the property.
2. Change in Ownership or Tenancy: A new application must be made to the Company upon any change in ownership where the owner of the property is the customer, or upon any change in the identity of a lessee where the lessee of the property is the customer. The Company shall have the right to discontinue or otherwise interrupt water service upon three (3) days notice if a new application has not been made and accepted for the new customer.
3. Acceptance of Application: An application for service shall be considered accepted by the Company only upon oral or written approval by the Company. The Company may provide service to the applicant pending formal review and acceptance of the application.
4. Application Forms: Application forms can be obtained at the Company's local business office, presently located at (Company's Business Office Address).
5. Water Used for Construction Purposes: Where water is required for construction purposes, the applicant shall so indicate. Unmetered service may be provided for construction purposes.
6. Temporary Service: In the case of temporary service for short-term use, the Company may require the customer to pay all costs of making the service connection and for its removal after the service has been discontinued, or to pay a fixed amount in advance to cover such expenses. If the service connection is physically removed, the customer shall receive a credit for reasonable salvage value.

Section B - Construction and Maintenance of Facilities

1. **Customer Service Line:** The customer service line shall be furnished, installed, maintained and/or replaced, when necessary, by and at the sole expense of the customer. The Company reserves the right to determine the size, kind and depth of customer service lines.
2. **Separate Trench:** The customer service line shall not be laid in the same trench with drain or wastewater pipe, the facilities of any other public utility or of any municipality or municipal authority that provides a public utility service, or within three (3) feet of any open excavation, unless a written exception is granted by the Company.
3. **Customer's Responsibilities:** All service lines, connections and fixtures furnished by the customer shall be maintained by the customer in good working order. All valves, meters and appliances furnished by the Company and on property owned or leased by the customer shall be protected properly by the customer. All leaks in the customer service line or any pipe or fixtures in or upon the customer's premises must be repaired immediately by the customer.
4. **Right to Reject:** The Company may refuse to connect with any piping system or furnish water through a service already connected if such system or service is not properly installed or maintained. The Company may also refuse to connect if lead based materials, as defined in the Safe Drinking Water Act, have been used in any plumbing beyond the Company's curb control valve. It shall be the customer's responsibility to provide the Company with any such certification which may be required to verify the absence or removal of such materials.
5. **Water Use Standards for Certain Plumbing Fixtures:** This rule establishes maximum water use criteria for certain plumbing fixtures installed in all new construction or renovation. Such standards have been implemented to achieve maximum efficiency of water use which the Commission has determined is technologically feasible and economically justified.

- (a) Maximum permitted water usage levels shall be as follows:

<u>Plumbing Fixture</u>	<u>IPC Maximum Water Use</u>
Showerheads	3.0 gallons/minute
Faucets	3.0 gallons/minute
Water Closets	1.6 gallons/flush
Urinals	1.5 gallons/flush

- (b) The Company may exempt particular customers, or classes of customers, when it is determined that the water use standards for plumbing fixtures listed above are unreasonable, cannot be accommodated by existing technology or are otherwise inappropriate.
6. Stop and Waste Valves and Check Valves: The Company requires the installation of stop and waste valves and check valves on all new or reconstructed customer service lines. The responsibility for the proper installation and maintenance of such valves shall be the customer's and at the customer's sole expense.
7. Backflow Prevention Device: The installation of a backflow device of the type approved by the Company may be required by the Company if, in the Company's opinion, such a device is needed to protect the integrity of the Company's system. The backflow prevention device shall be installed, owned and maintained by the customer at the customers' expense. The location of the backflow prevention device shall be approved by the Company. The Company recommends the installation of approved double check valves for service lines providing service to residential units.
8. Pressure: Generally the Company will maintain service pressures from 25 p.s.i.g.(pounds per square inch gauge)to 125 p.s.i.g. at the main, but during periods of peak demand pressures at the main may range from 20 to 150 p.s.i.g. The Company may furnish service at other pressures where necessary to supply adequate service.
- If a customer needs the pressure reduced, the customer must install and maintain, at the customer's expense, a pressure regulator or valve. The pressure regulator will be installed on the inlet side of the meter.
9. Cross-Connections: No cross-connection shall be installed or continued except upon terms and conditions established in writing by the Company. A cross-connection may be considered to be eliminated if a method of backflow prevention is approved by the Company in writing and implemented.
10. Individual Service Lines: Except as otherwise expressly authorized by the Company, each individual customer shall be served only through a separate service line connected directly to the Company's distribution main, and that service line shall not serve any other customer or premise. No additional attachment may be made to any customer's service line for any purpose without the express written approval of the Company.
11. Connection to Company Mains: No connection shall be made to the Company's main, nor detachment from it, except under the direction and control of the Company. All such connections shall be property of the Company and shall be accessible to it and under its

control. The Company will furnish, install and maintain all service lines from the main to and including the curb stop and box.

Section C - Discontinuance, Termination and Restoration of Service

1. Discontinuance by Customer: Where a customer requests the Company to discontinue service, the following rules shall apply:
 - (a) A customer who wishes to have service discontinued shall give at least seven (7) days notice to the Company, specifying the date on which service is to be discontinued. In the absence of proper notice, the customer shall be responsible for all service rendered until the time that the Company shall have actual or constructive notice of the customer's intent to discontinue service. The customer shall not turn water on or off at any curb stop, or disconnect or remove the meter, or permit its disconnection or removal, without the prior written consent of the Company. A customer discontinuing service remains a customer for purposes of paying turn-on fees pursuant to Rule 3 of this Section for a period of nine (9) months.
 - (b) Where a customer requests turn-on of service within six (6) months of disconnection, the customer shall be subject to monthly minimum billing for the period of disconnection. The request for turn-on of service should be mailed to the same address as the disconnection of service request.
2. Termination by Company: Service to the customer may be terminated for good cause, including, but not limited to, the following:
 - (a) making an application for service that contains material misrepresentations;
 - (b) willful or negligent waste of water through improper or imperfect pipes or fixtures, or for failure to repair leaks in pipes or fixtures;
 - (c) tampering with any service line, curb stop, meter or meter setting, or installing or maintaining cross-connections or any unauthorized connection;
 - (d) theft of service, which may include taking service without having made a proper application for service under Part III, Section A;
 - (e) failure to pay, when due, any charges accruing under this tariff;
 - (f) refusing the Company reasonable access to the property served for purposes of installing, inspecting, reading, maintaining or removing meters;

- (g) receipt by the Company of an order or notice from the Department of Environmental Protection, a health agency, local plumbing inspector or other similar authority, to terminate service to the property served on the grounds of violation of any law or ordinance, or upon notice to the Company from any such authority that it has ordered an existing violation on the property to be corrected and that such order has not been complied with or
 - (h) material violation of any provisions of this tariff.
3. Turn-on Charge: Whenever service is discontinued or terminated pursuant to Rule 1 or Rule 2 of this Section, service shall be turned on by the Company only upon the payment by the customer of a turn-on charge and the resolution of the problem that gave rise to the termination if under Rule 2.

Section D - Meters

1. All Meters Shall be Owned, Installed and Maintained by the Company:
2. Requirement for Metered Service: All service provided by the Company shall be metered except as authorized by this tariff.
3. Location of Meters: The meter will be set after the customer has had the plumbing arranged to receive the meter at a convenient point approved by the Company so as to measure all water being supplied to the customer's premise. Protection for the meter shall be provided by the customer. In cases where it is not practical to place the meter indoors, or if the customer so desires and the Company approves, the customer shall install, own and maintain a meter pit on the property in a location to be determined by the Company. The Company shall establish standards for outside meter settings. Relocation of meters for the customer's convenience shall be at the customer's expense.
4. Access for Automated Meter Reading Devices: Upon reasonable notice, the customer shall permit the Company access and space for the purpose of installing, maintaining and utilizing a telemetering or other automated meter reading device. Where applicable, the customer must provide the Company with the telephone number of the line to which the equipment will be connected and immediately advise the Company of any changes in the telephone number. Where the use of the customer's facilities results in a utility charge, the Company will compensate the customer.
5. Damages to Meters: Meters shall be maintained by the Company so far as ordinary wear and tear is concerned. Where damage to a meter results from the negligent or willful act of the customer, the actual cost of removing, replacing, repairing or testing a damaged meter shall be paid by the customer.

6. **Notification to Company of Non-Working or Damaged Meter:** The customer shall notify the Company of a non-working or damaged meter as soon as the customer has notice of either condition.
7. **Fees for Meter Tests:** Fees for testing meters shall be as specified under Part I, Section F, of this tariff. Testing fees shall be refunded pursuant to Commission regulation at 52 Pa. Code §65.8(g) where the meter is found not operating within the allowable accuracy range specified at 52 Pa. Code §65.8(a).

Section E - Billing and Collection

1. **Issuance of Bills:** The Company will bill each customer within fifteen (15) days of the last day of each billing period.
2. **Billing Due Date:** The due date for payment of a bill for nonresidential service shall be no less than fifteen (15) days from the date of transmittal. The due date for payment of a bill for residential service shall be no less than twenty (20) days from the date of transmittal. If the last day for payment falls on a Saturday, Sunday or bank holiday, or on any day when the offices of the Company are not open to the general public, the due date shall be extended to the next business day. The Company may not impose a late-payment charge unless payment is received more than five (5) days after the stated due date.
3. **Late-Payment Charge:** All amounts not paid when due shall accrue a late-payment charge at the rate not to exceed one and one-half percent (1.50%) per billing period, not to exceed eighteen percent (18%) per year when not paid as prescribed in Rule 2 of this Section.
4. **Change in Billing Address:** Where a customer fails to notify the Company of a change in billing address, the customer shall remain responsible to remit payment by the billing due date.
5. **Application of Payment:** Utility bills rendered by the Company shall include only the amount due for water service. Where a customer remittance to the Company includes payment for any non-utility services, proceeds will be applied first to pay all outstanding regulated utility charges.
6. **Return Check Charges:** The customer will be responsible for the payment of a charge each time a check presented to the Company for payment on that customer's utility bill is returned by the payor bank for any reason including, but not limited to, insufficient funds, account closed, payment stopped, two signatures required, post-dated, stale date, account garnished, or unauthorized signature. This charge is in addition to any charge which may be assessed against the customer by the bank with interest.

7. Disputed Bills: In the event of a dispute between the customer and the Company with respect to any bill, the Company will promptly make such investigation as may be required by the particular case and report the result to the customer. The customer is not obligated to pay the disputed portion of the bill during the pendency of the Company's investigation. When the Company has made a report to the customer sustaining the bill as rendered, the customer shall have fifteen (15) days from the date of such report in which to pay the bill. If the Company determines that the bill originally rendered is incorrect, the Company will issue a corrected bill with a new due date for payment. Any amounts received by the Company in excess of the amount determined to be due by the Company's investigation of the dispute shall be refunded to the customer with interest computed at 1.5% per month.

Section F - Deposits

1. Residential Customers:

- (a) New Applicants--The Company will provide service without requiring a deposit unless the applicant was terminated for nonpayment within the prior twelve (12) months or has an unpaid balance for prior service from the Company. The amount of the deposit will not be greater than an estimated average bill for one (1) billing period plus the estimated bill for one (1) additional month's service.
- (b) Existing Customers--If a customer has paid late on two (2) consecutive occasions or a total of three (3) times within the prior 12-month period, the Company may send a letter informing the customer that a deposit may be required if another late payment is received within the next twelve (12) months. An existing customer may be required to pay a deposit as a condition to having service restored after termination for non-payment or for failure to comply with a payment agreement. The amount of the deposit will not be greater than an estimated average bill for one (1) billing period plus the estimated bill for one (1) additional month's service.
- (c) Deposit Refunds and Interest--A deposit will be refunded if service is discontinued and the final bill is paid or if the customer has paid the bills for the prior 12-month period without having been late on more than two (2) occasions and is not currently delinquent. Deposits from residential customers shall bear simple interest at the rate of the average of one-year Treasury Bills for September, October and November of the previous year, payable annually without deductions for taxes thereon unless otherwise required by law. The applicable interest rate shall become effective on January 1 of each year.

2. Nonresidential Customers:

- (a) New Applicants--A deposit may be required from any new applicant who does not have prior satisfactory credit history with the Company. The amount of the deposit will not be greater than an estimated average bill for one (1) billing period plus the estimated bill for one (1) additional month's service.
- (b) Existing Customers--Deposit requirements for existing nonresidential customers shall be as established for residential customers in Rule 1 of this Section.
- (c) Deposit Refunds and Interest--A deposit will be refunded if the customer pays all bills on time over a 12-month period or if service is disconnected and the final bill has been paid. There will be no interest paid on deposits for nonresidential accounts.

Section G - Line Extensions

Whenever a developer, owner or occupant of a property within the service territory of the Company requests the Company to extend service to such property, the Company will extend service under the following conditions:

1. Requests by Bona Fide Service Applicant: The conditions under which facilities will be extended to supply service to an applicant within the Company's service area are listed below. Upon request by a bona fide service applicant, a utility shall construct line extensions within its franchised territory consistent with the following directives:
 - (a) Line extensions to bona fide service applicants shall be funded without customer advance where the annual revenue from the line extension will equal or exceed the Company's annual line extension costs.
 - (b) If the annual revenue from the line extension will not equal or exceed the Company's annual line extension costs, a bona fide service applicant may be required to provide a customer advance to the utility's cost of construction for the line extension. The utility's investment for the line extension shall be the portion of the total construction costs which generate annual line extension costs equal to annual revenue from the line extension. The customer advance amount shall be determined by subtracting the utility's investment for the line extension from the total construction costs.
 - (c) The Company's investment for the line extension shall be based on the following formula, where X equals the utility's investment attributed to each bona fide applicant:
$$X = [AR - OM] \text{ divided by } [I + D]; \text{ and,}$$
$$AR = \text{the Company's annual revenue}$$

OM = the Company's operating and maintenance costs
I = the Company's current debt ratio multiplied by the
Company's weighted long-term debt cost rate
D = the Company's current depreciation accrual rate

2. Customer advance financing, refunds and facilities on private property:

SUBSECTION (a) -- FOR USE BY COMPANIES WITH GROSS ANNUAL RECEIPTS OF \$10 MILLION OR MORE

- (a) When a customer advance is required from a bona fide service applicant for service and the bona fide applicant is unable to advance the entire amount due, the company shall either:
- (i) Allow the applicant to pay the advance plus the financing costs equal to the Company's weighted cost of long term debt, over a period of not less than 3 years; or
 - (ii) Provide information to the bona fide service applicant on financial institutions that may offer financing to the applicant for the main extension.
- (b) When a customer advance is required of a service applicant and an additional customer or customers attach service lines to the line extension within ten years, the utility shall refund a portion of the advance to the customer. Deposits made for additional facilities other than the line extension, such as booster pumps, storage tanks and the like, are contributions in aid of construction and need not be refunded.
- (c) The Company will refund to the applicant, during a period of ten (10) years from the date of the extension deposit, a per-customer amount for each additional bona fide service applicant from whom a street service connection shall be directly attached to such main extension as distinguished from extensions or branches thereof. Provided, however, that the total amount refunded shall not exceed the original deposit without interest, and provided that all or any part of the deposit not refunded within said 10 year period shall become the property of the Company and shall be treated as Contributions in Aid of Construction for ratemaking purposes. The per customer refund amount shall equal the utility's investment attributed to each bona fide applicant as calculated in the formula contained in Section G, Part 1, Subsection (c) of this tariff.

- (d) A utility shall require a customer to pay, in advance, a reasonable charge for service lines and equipment installed on private property for the exclusive use of the customer.
- (e) Special Utility Service shall mean residential or business service which exceeds that required for ordinary residential purposes. Section G (1) parts (a) through (c) of this tariff does not apply to special utility service. By way of illustration and not limitation, special utility service shall include: the installation of facilities such as oversized mains, booster pumps and storage tanks as necessary to provide adequate flows or to meet specific pressure criteria, or service to large water consuming commercial and industrial facilities. An otherwise bona fide applicant requesting service which includes a "special utility service" component is entitled to Bona Fide applicant status, including the corresponding Company contribution toward the costs to the line extension which do not meet the special utility service criteria.
3. Requirement for Extension Deposit Agreement: Where extension of facilities is not fully funded by the Company pursuant to Rule 1 of this Section, the execution by the applicant of an Extension Deposit Agreement for customer contribution or advance shall be a condition of extending the facilities. Upon notice that the Company is prepared and able to go forward with the work, the applicant will deposit with the Company the amount specified in the Extension Deposit Agreement.
4. Size of Line: The Company shall have the exclusive right to determine the type and size of lines to be installed and the other facilities required to render adequate service. However, where the Company decides to install a pipe larger than necessary to render extension of adequate service to the applicant, estimated or actual cost figures in the Extension Deposit Agreement shall include only the material and installation cost for a pipe the size of which is necessary to provide adequate service to the applicant. Any incremental costs of a larger pipe will be the responsibility of the Company. All estimated or actual cost figures referred to in the Extension Deposit Agreement shall include a reasonable allowance for overhead costs and taxes as appropriate. The minimum pipe size for main extensions will be six (6) inches pursuant to Commission regulation at 52 Pa. Code §65.17(b).
5. Length of Extension: In determining the necessary length of an extension, the terminal point of such extension shall be at that point in the curb line, which is equidistant from the side property lines of the last lot for which water service is requested. A Company service connection will be provided only for customer service lines that extend at right angles from the curb line in a straight line to the premises to be served.
6. Cost True-up: At the conclusion of the line extension project there shall be a reconciliation of the actual costs incurred to the amount of extension deposit that has

been paid by the customer. If the actual cost exceeds the deposit, the applicant shall be responsible for payment to the Company of the difference. If the deposit exceeds the actual cost, the Company shall refund the difference.

Section H - Fire Protection Service

1. Private Company Fire Service: Where private fire protection service connections are to be made to the Company's system, the Company shall have the right to approve the plans for such installation prior to approval of the application for service. The Company shall make any connection to the distribution system that is required, and the customer shall pay to the Company the actual cost for making such connection.

The Company shall have the right to require a compound-type meter for installation in the private fire line if deemed necessary. Waiver of the requirement for installation of a separate meter at the time the connection is made shall not prohibit the Company from requiring a meter installation at a future date if such installation is warranted in the opinion of the Company.

Any meter required will be supplied and installed by the Company, with the cost for the meter, together with labor and materials for installation, to be borne by the customer. Where a private fire connection is approved by the Company, no other connection for domestic, commercial or industrial use shall be made to the fire connection line unless a compound type meter is installed between the Company's line and the connection for such line.

2. Public Fire Protection: Where public fire protection is offered, service will be available when hydrants are installed and when the municipal entity for which the service will be provided makes application to the Company for that service.
3. Installation of Fire Hydrants: The Company shall approve the installation of any fire hydrants. All fire hydrants shall be located by the Company with due consideration given to local fire fighting authorities and to requirements of insurance underwriters. Developers and private fire protection customers shall be responsible for all costs of purchase and installation of fire hydrants in the same manner as installation of water main extensions. The hydrants will be installed by the Company and shall be the property of the Company.
4. Use of Fire Hydrants: All persons are forbidden to open any fire hydrant or to use any water therefrom for sprinkling streets, for construction or for any purpose, without permission in writing from the Company, except in case of fire and by fire companies to test hydrants. Such tests shall be made directly under the supervision of an authorized agent of the Company.

The Company reserves the right to meter any fire line when evidence indicates that water is being taken from the line for purposes other than fire fighting or as otherwise permitted by agreement, and such metered service shall then be billed in accordance with the regular schedule of metered rates, with proper allowance for water consumed in fire fighting or other authorized use.

Section I - Service Continuity

1. Regularity of Service: The Company may, at any time, shut off water in the mains in case of accident or for the purpose of making connections, alterations, repairs or changes, or for other reasons, and may restrict the use of water to reserve a sufficient supply for public fire service or other emergencies whenever the public welfare so requires. The Company will, pursuant to Commission regulations at 52 Pa. Code §56.1 and as circumstances permit, notify customers to be affected by service interruptions.
2. Liability for Service Interruptions
 - (a) Limitation of Damages--The Company's liability to a customer for any loss or damage from any excess or deficiency in the pressure, volume or supply of water, due to any cause other than willful misconduct or negligence by the Company, its employees or agents shall be limited to an amount no more than the customer charge or minimum bill for the period in question. The Company will undertake to use reasonable care and diligence in order to prevent and avoid interruptions and fluctuations in service, but cannot and does not guarantee that such will not occur.
 - (b) Responsibility for Customer Facilities--The Company shall not be liable for any loss or damage caused by reason of any break, leak or other defect in a customer's own service pipe, line, fixtures or other installations, except where the damage is a result of the negligence or willful misconduct of the Company, its employees or agents.

Section J - Waivers

The Company may, at its sole discretion, waive any of the Rules contained herein that operate for the benefit of the Company; provided, that no such waiver will be valid unless in writing and signed by an authorized representative of the Company, and provided that no waiver will be allowed where the waiver would constitute a violation of the Public Utility Code, the regulations of the Commission or of any other applicable statute, law or regulation.

Section K - Amendment of Commission Regulations

Whenever Commission regulations in Title 52 of the Pennsylvania Code are duly amended in such a way as would produce a difference between them and this tariff, this tariff is deemed to be amended so as to be consistent with the amendments to the regulations, except that if application of the amendment to Title 52 is discretionary, this tariff will remain unchanged.

PART IV: WATER CONSERVATION CONTINGENCY PLAN

1. **Restriction of Nonessential Uses:** As provided in Commission regulations at 52 Pa. Code §65.11, if the Company is projecting a short term supply shortage, the Company may request voluntary conservation by both residential and nonresidential customers and may impose mandatory conservation measures to reduce or eliminate nonessential uses of water. As defined at 52 Pa. Code §65.1, nonessential uses of water include, at a minimum, the following:
 - (a) Watering of lawns, gardens, landscape areas, trees, shrubs or other outdoor vegetation except with a hand-held hose equipped with an automatic shut-off nozzle.
 - (b) Non-commercial washing of vehicles or other equipment except with hand-held hose equipped with an automatic shut-off nozzle.
 - (c) Washing streets, driveways, parking lots, tennis courts, commercial and residential building exteriors, sidewalks, patios or other outdoor surfaces.
 - (d) Ornamental water uses, including fountains, artificial waterfalls, reflecting pools and the like.
 - (e) Filling or topping-off swimming or wading pools except for public or private pools serving 25 or more dwelling units and health care facility pools used for patient care or rehabilitation.
 - (f) The operation of water-cooled comfort air conditioning not equipped with a cooling tower or other evaporative system.
 - (g) Flushing wastewater lines or manholes.
 - (h) Irrigation at commercial farms and nurseries other than as minimally necessary to preserve livestock, crops and plants.
 - (i) The use of water from fire hydrants for construction purposes or fire drills.

2. Implementation of Voluntary Restrictions: Prior to implementation of mandatory restrictions under Rule 3 of this Part, the Company shall first request voluntary customer conservation. Notice of voluntary conservation restrictions shall be sent to all customers or be provided by local radio, television or newspaper advertisements within the Company's service territory. Written notice of request for voluntary restrictions shall also be provided to the Commission.
3. Imposition of Mandatory Restrictions: If voluntary cooperation does not achieve satisfactory results, mandatory restrictions will be imposed upon notice to customers and the Commission as provided in Rule 2 of this Part. If any customer refuses to comply with such mandatory measures, the Company may either adjust the outside water valve connection in a manner which will restrict water flow by up to one-half, or otherwise restrict flow such as by the insertion of a plug device.

Prior to any such other flow restriction being imposed, the Company must make a bona fide attempt to deliver notice of the proposed flow restriction to a responsible person at the affected premises and fully explain the reason for the restriction. Less restrictive means may be imposed to secure compliance with mandatory use restrictions.

Complete service termination may be imposed by the Commission after an expedited administrative proceeding has been held to provide the affected customer with an opportunity to be heard.

4. Pennsylvania Emergency Management Agency (PEMA) Responsibilities: In addition to the provisions as set forth in this Part, the Pennsylvania Emergency Management Agency, authorized to promulgate, adopt and enforce a Water Rationing Plan by virtue of the Emergency Management Services Code, 35 Pa. C.S. §§7101, *et seq.*, may impose restrictions pursuant to a Drought Emergency Proclamation by the Governor of the Commonwealth of Pennsylvania. Where inconsistent with Company-imposed restrictions pursuant to this tariff, PEMA restrictions shall control.

In the event of a drought emergency as defined by proclamation or executive order, the Company is authorized to collect fines set forth in its Local Water Rationing Plan as filed with and approved by PEMA.

5. Termination of Use Restrictions: Conservation measures imposed pursuant to this Part shall be terminated at such time as the supply shortage is eliminated, with appropriate notice provided to affected customers.

JUL 23 2019

Schedule A

PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

PENNSYLVANIA PUBLIC UTILITY COMMISSION
P.O. BOX 3265 Harrisburg, PA 17120

Information Required for Small Water Utilities Requesting a Rate Increase
under 52 Pa CS § 53.54

I. NAME OF UTILITY, OFFICE MAILING ADDRESS AND AREA SERVED

A. Utility Name: Twin Lakes Utilities, Inc.

B. Street Address: c/o A. Bruce O'Connor, 485C Route 1 South

C. City or Borough: Iselin Township: Woodbridge

D. County: Middlesex NJ Zip Code: 08830

E. Area Served: Sagamore Estates, Shohola, PA

II. TYPE OF ORGANIZATION AND PRINCIPAL OFFICERS

A. Type of Ownership:
Corporation: Partnership: Individual: Other:

B. If a corporation list names of the officers. If an individual or partnership list the name of the individual or each partner.
Robert K. Fullagar - President, A. Bruce O'Connor - Vice President & Treasurer,
David L. Brogle - Vice President, Operations, Jay L. Kooper - Secretary

C. If the controlling ownership of this utility changed during the last twelve (12) months, state the date of ownership change and the name and address of the prior owner.

D. Date the utility was formed or incorporated: 4/6/2009

E. Is the utility controlled by another corporation? Yes If yes, by whom? _____
Middlesex Water Company

III. PERSON TO CONTACT REGARDING THE INFORMATION SUPPLIED ON THESE FORMS

A. Name and Title: A. Bruce O'Connor - Vice President and Treasurer

B. Address: 485C Route 1 South

C. City or Borough: Iselin, New Jersey 08830

D. Telephone Number with Area Code: (732) 638-7502
Cell Phone Number with Area Code: _____
Fax Number with Area Code: (732) 218-1126
e-mail address: aboconnor@middlesexwater.com

E. If not an officer, owner or employee, give name of firm employed by:

Name of Utility: Twin Lakes Utilities, Inc.

BALANCE SHEETS

<u>ASSETS</u>	End of Test Year 3/31/2019	End of Prior Year 3/31/2018
<u>UTILITY PLANT</u>		
101.0 Utility Plant in Service	\$ 1,443,561	\$ 1,431,410
105.0 Construction Work In Progress	\$ 611,375	\$ 583,235
114.0 Utility Plant Acquisition Adjustment	\$ 54,406	\$ 54,406
TOTAL UTILITY PLANT	\$ 2,109,342	\$ 2,069,051
108.1 Less: Accumulated Depreciation	\$ 204,317	\$ 173,949
NET UTILITY PLANT	\$ 1,905,025	\$ 1,895,102
<u>CURRENT ASSETS</u>		
131.1 Cash	\$ 10,455	\$ 16,180
141.0 Accounts Receivable	\$ 47,173	\$ 42,121
144.0 Notes Receivable		
151.0 Materials and Supplies	\$ -	\$ -
162.0 Prepayments	\$ 1,547	\$ 856
174.0 Other Current Assets:		
TOTAL CURRENT ASSETS	\$ 59,175	\$ 59,157
<u>OTHER ASSETS and DEFERRED CHARGES</u>		
186.0 Deferred Debt Expense		
186.0 Deferred Charges/Debits	\$ 2,395	\$ 16,762
186.0 Other		
TOTAL OTHER ASSETS and DEFERRED CHARGES	\$ 2,395	\$ 16,762
<u>TOTAL ASSETS</u>	\$ 1,966,594	\$ 1,971,020

RECEIVED

JUL 23 2019

PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

Name of Utility: Twin Lakes Utilities, Inc.

BALANCE SHEETS

<u>LIABILITIES & EQUITY</u>	End of Test Year 3/31/2019	End of Prior Year 3/31/2018
<u>STOCKHOLDERS' EQUITY</u>		
201.0 Common Stock	\$ 1,000	\$ 1,000
211.0 Capital in Excess of Par Value	\$ 398,235	\$ 398,235
215.0 Retained Earnings	\$ (304,546)	\$ (277,329)
TOTAL STOCKHOLDERS' EQUITY	\$ 94,689	\$ 121,906
<u>LONG-TERM DEBT</u>		
224.0 Long-term debt, excluding current portion	\$ -	\$ -
<u>CURRENT LIABILITIES</u>		
Current Portion of Long-term Debt		
231.0 Accounts Payable	\$ 914,971	\$ 865,535
232.0 Notes Payable	\$ 1,000,000	\$ 1,000,000
236.0 Accrued Taxes	\$ (72,087)	\$ (63,221)
237.0 Accrued Interest		
241.0 Other Current Liabilities		
TOTAL CURRENT LIABILITIES	\$ 1,842,884	\$ 1,802,314
<u>OTHER LIABILITIES and DEFERRED CREDITS</u>		
252.0 Advances for Construction		
253.0 Other Deferred Credits	\$ (7,716)	\$ 18,923
255.0 Deferred Investment Tax Credits		
271.0 Contributions in Aid of Construction		
282.0 Deferred Inc. Taxes - Lib. Depr.	\$ 36,738	\$ 27,877
TOTAL OTHER LIABILITIES and DEFERRED CREDITS	\$ 29,022	\$ 46,800
<u>TOTAL LIABILITIES & EQUITY</u>	\$ 1,966,594	\$ 1,971,020

Name of Utility: Twin Lakes Utilities, Inc.

Statements of Revenues

CUSTOMER CLASS	Number of Customers for the Test Year Ended 3/31/2019		Actual Revenues for the Year Ended 3/31		Annualization adjustments	Totals as Annualized (6=5+4)	Proposed Increase (7)	Totals after Increase (8=6+7)
	Beginning of year (1)	End of year (2)	Prior Year 2018 (3)	Test Year 2019 (4)				
Metered Sales:								
461.1 Residential	117	114	\$ 130,887	\$ 130,279		\$ 130,279	\$ 211,793	\$ 342,072
461.2 Commercial						\$ -		\$ -
461.3 Industrial						\$ -		\$ -
461.6 Other						\$ -		\$ -
SUB-TOTAL	117	114	\$ 130,887	\$ 130,279	\$ -	\$ 130,279	\$ 211,793	\$ 342,072
Unmetered Sales:								
460.1 Residential						\$ -		\$ -
460.2 Commercial						\$ -		\$ -
460.3 Industrial						\$ -		\$ -
462.1 Public Fire						\$ -		\$ -
462.2 Private Fire						\$ -		\$ -
468.0 Other						\$ -		\$ -
SUB-TOTAL	0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
470.0 Penalties and Forfeitures						\$ -		\$ -
474.0 Other Revenue			\$ 2,180	\$ 3,235		\$ 3,235		\$ 3,235
TOTAL REVENUE			\$ 133,068	\$ 133,514	\$ -	\$ 133,514	\$ 211,793	\$ 345,307

RECEIVED

JUL 23 2019

PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

Name of Utility: Twin Lakes Utilities, Inc.

Statements of Income

	Actual for the Year Ended 3/31		Annualization Adjustments (3)	Totals as Annualized (4=2+3)	Proposed Increase (5)	Totals after Increase (6=4+5)
	Prior Year 2018 (1)	Test Year 2019 (2)				
Total Revenue: 1	\$ 133,068	\$ 133,514	\$ -	\$ 133,514	\$ 211,793	\$ 345,307
Operating Expenses:						
601.0 Operating Labor	\$ 12,223	\$ 8,023		\$ 8,023		\$ 8,023
620.0 Operating Supplies	\$ -	\$ 35		\$ 35		\$ 35
601.0 Maintenance Labor	\$ -			\$ -		\$ -
620.0 Maintenance Supplies	\$ 430	\$ 9,509		\$ 9,509		\$ 9,509
610.0 Purchased Water	\$ -			\$ -		\$ -
615.0 Purchased Power	\$ 8,284	\$ 10,524		\$ 10,524		\$ 10,524
633.0 Legal	\$ 393	\$ 1,001		\$ 1,001		\$ 1,001
634.0 Management Fees	\$ 22,535	\$ 24,361	\$ 1,824	\$ 26,185		\$ 26,185
635.0 Testing Expense	\$ 6,030	\$ 8,221		\$ 8,221		\$ 8,221
636.0 Other Maintenance	\$ 28,349	\$ 15,902		\$ 15,902		\$ 15,902
618.0 Chemicals	\$ 2,100	\$ 3,003		\$ 3,003		\$ 3,003
650.0 Transportation Expenses	\$ -			\$ -		\$ -
655.0 Insurance	\$ 3,587	\$ 4,702	\$ 223	\$ 4,925		\$ 4,925
601.0 General Office Salaries	\$ -	\$ -		\$ -		\$ -
675.0 General Office Expenses	\$ -	\$ -		\$ -		\$ -
665.0 Rate Case Expense	\$ 14,367	\$ 14,367	\$ 42,966	\$ 57,333		\$ 57,333
403.0 Depreciation Expense	\$ 27,668	\$ 30,368	\$ 766	\$ 31,134		\$ 31,134
670.0 Bad Debt Expense	\$ 2,400	\$ 7,384	\$ 11,712	\$ 19,095		\$ 19,095
Taxes:						
409.0 Federal Income Taxes	\$ (21,551)	\$ (24,281)	\$ 3,617	\$ (20,664)	\$ 39,783	\$ 19,119
409.0 State Income Taxes	\$ (6,855)	\$ (7,696)	\$ (3,225)	\$ (10,921)	\$ 21,026	\$ 10,105
408.0 All Other Taxes	\$ 2,550	\$ 2,178		\$ 2,178	\$ 1,322	\$ 3,500
Total Expenses	\$ 102,511	\$ 107,601	\$ 57,882	\$ 165,482	\$ 62,131	\$ 227,613
Net Operating Income	\$ 30,556	\$ 25,914	\$ (57,882)	\$ (31,968)	\$ 149,662	\$ 117,694
421.0 Non-Operating Income	\$ 7,348	\$ 1,423	\$ (1,423)	\$ -	\$ -	\$ -
Non-Operating Deductions:						
426.0 Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
427.0 Interest	\$ 48,338	\$ 49,607	\$ (3,838)	\$ 45,770	\$ -	\$ 45,770
Net Income	\$ (10,433)	\$ (22,271)	\$ (55,467)	\$ (77,738)	\$ 149,662	\$ 71,924

1. Carried over from Statements of Revenues.

RECEIVED

JUL 23 2019

PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

JUL 23 2019

Name of Utility: Twin Lakes Utilities, Inc.

PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

101.0 Plant In Service - Changes Since the Last Rate Case

Date Plant Installed/Retired mm/yyyy	Plant Additions		Plant Retirements		Plant Adjustments	Changes Since the Last Rate
	List Major Items by Class	Amounts	List Major Items by Class	Amounts		
UPIS BALANCE @ 12/31/2015		\$ 967,553				
ACTUAL ADDITIONS						
Feb-16	T&D Services	\$ 5,164	T&D Services	\$ 125		\$5,039
Apr-16	T&D Mains Other	\$ 35,874				\$35,874
Apr-16	T&D Services	\$ 8,303				\$8,303
Nov-16	T&D Mains Other	\$ 49,748				\$49,748
Nov-16			Meters	\$ 51		-\$51
Nov-16			Meter Installations	\$ 482		-\$482
Dec-16	T&D Mains Other	\$ 64,058	T&D Mains Other	\$ 622		\$63,436
Dec-16	T&D Services	\$ 493				\$493
SUBTOTAL - 12ME DECEMBER 2016						\$162,360
Feb-17	T&D Mains Other	\$ 6,209				\$6,209
Feb-17	Tool, Shop and Garage Equipment	\$ 690				\$690
Mar-17	T&D Mains Other	\$ 490				\$490
May-17	T&D Mains Other	\$ 16,354				\$16,354
Jun-17	T&D Mains Other	\$ 3,538				\$3,538
Jul-17	T&D Mains Other	\$ 40,003	T&D Mains Other	\$ 400		\$39,603
Aug-17	T&D Mains Other	\$ 10,520				\$10,520
Aug-17	T&D Services	\$ 3,973	T&D Services	\$ 125		\$3,848
Oct-17	T&D Mains Other	\$ 44,095	T&D Mains Other	\$ 275		\$43,820
Oct-17	T&D Services	\$ 15,522	T&D Services	\$ 625		\$14,897
Oct-17	Meter Installations	\$ 275				\$275
Nov-17	T&D Mains Other	\$ 51,761	T&D Mains Other	\$ 226		\$51,535
Nov-17	T&D Services	\$ 24,855	T&D Services	\$ 750		\$24,105
Dec-17	T&D Mains Other	\$ 48,196	T&D Mains Other	\$ 207		\$47,989
Dec-17	T&D Services	\$ 11,262	T&D Services	\$ 375		\$10,887
SUBTOTAL - 12ME DECEMBER 2017						\$274,761
Jan-18	T&D Mains Other	\$ 26,737				\$26,737
Apr-18	T&D Mains Other	\$ 1,460				\$1,460
Jul-18	T&D Mains Other	\$ 10,517				\$10,517
Jul-18	Meter Installations	\$ 175				\$175
SUBTOTAL - 12ME DECEMBER 2018						\$38,888
Jan-19 - Mar-2019						\$0
SUBTOTAL - 3ME MARCH 2019						\$0
PROPOSED ADDITIONS						
4/1/2019 - 9/30/2019	T&D Mains	\$ 30,000				\$30,000
4/1/2019 - 9/30/2019	T&D Services	\$ 7,500				\$7,500
SUBTOTAL - PROPOSED						\$37,500
SUBTOTAL - CHANGE SINCE LAST RATE CASE		\$517,771		\$4,263	\$0	\$513,508

TOTAL PROJECTED UPIS \$1,481,061

Name of Utility: Twin Lakes Utilities, Inc.

Capital Structure

Year Ended 9/30/2015

	Per Books	Pro Forma	Pro Forma Ratio
232.00 Short-Term Debt	\$ -	\$ -	0.00%
224.0 Long-Term Debt	\$ 1,000,000	\$ 1,000,000	50.00%
Common Equity:			
201.0 Common Stock	\$ 1,000	\$ 1,000	
204.0 Preferred Stock	\$ -	\$ -	
211.0 Misc. Paid-in-Capital	\$ 398,235	\$ 1,303,735	
215.0 Retained Earnings	\$ (304,546)	\$ (304,546)	
216.0 Reacquired Stock	\$ -	\$ -	
	\$ -	\$ -	
Total Equity	\$ 94,689	\$ 1,000,189	50.00%
Total Capital	\$ 1,094,689	\$ 2,000,189	100.00%

Cost Rates

Type	Principal Amount	Cost Rates	Interest Expense
232.0 Short Term Debt:			
Loan A	\$ -	8.00%	\$ -
Loan B	\$ -	0.00%	\$ -
New Loan	\$ -	0.00%	\$ -
Total Short-Term Debt	\$ -	0.00%	\$ -
224.0 Long-Term Debt:			
Loan C	\$ 1,000,000	7.00%	\$ 70,000
Loan D	\$ -	0.00%	\$ -
New Loan	\$ -	0.00%	\$ -
Total Long-Term Debt	\$ 1,000,000	7.00%	\$ 70,000

RECEIVED

JUL 23 2019

PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

Name of Utility: Twin Lakes Utilities, Inc.**Rate of Return**
Year Ended 9/30/2015

Type of Capital	Capital Structure (1)	Cost Rates (2)	Weighted Cost of Capital (3=1x2)
232.0 Short-Term Debt	0.00%	0.00%	0.00%
224.0 Long-Term Debt	50.00%	7.00%	3.50%
Common Equity	50.00%	11.00%	5.50%
Total	100.00%		9.00%

RECEIVED

JUL 23 2019

PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

Twin Lakes Utilities, Inc.
Information Required for Small Water Utilities Requesting a Rate Increase
Under 52 Pa CS section 53.54
Filed July 2019

Additional Supporting Information

No.1 - Reasons for the Proposed Rate Increase

Twin Lakes Utilities, Inc. (Twin Lakes) is a 114 customer water utility (Water System) regulated by the Pennsylvania Public Utility Commission (PUC). Since November 3, 2009, Twin Lakes has owned and operated the Water System serving Sagamore Estates, located in Shohola Township, Pike County, Pennsylvania. The ownership change and asset acquisition was approved by the PUC in its Order adopted on February 26, 2009.

Twin Lakes, through its parent Middlesex Water Company, had committed itself to improving the Water System operation through a combination of using highly trained and experienced personnel in the field of drinking water to operate and maintain it as well as sufficient infrastructure investment.

As shown in Schedules B through E of this Petition for a base rate increase, Twin Lakes has invested significant capital in projects that are addressing the ongoing system-wide water losses. Ongoing efforts to improve and maintain water quality and service reliability have resulted in increased operations and maintenance (O&M) costs as well.

The capital investment and higher O&M costs described in the previous paragraph have rendered the current tariff rates insufficient and do not reflect the true cost to provide safe, adequate and proper water service.

RECEIVED

JUL 23 2019

PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

Twin Lakes Utilities, Inc.
Information Required for Small Water Utilities Requesting a Rate Increase
Under 52 Pa CS section 53.54
Filed July 2019

Additional Supporting Information

No. 2 - Billing Analysis for Test Year

Information Request:

A billing analysis of the metered customers for the test year. The analysis should include the total number of gallons sold in the test year as well as the customer service charges. For unmetered sales, an analysis shall be provided based on the number and classification of customers, in addition to the number of fire protection fixtures.

Response:

Present Rates	
<u>Metered Rate</u>	
Number of Customers	114
Test Year Annual Usage (TG)	3,262.9
Test Year Average Monthly Usage (TG)	271.9
Average Monthly Usage/Customer (TG)	2.4
Volumetric Rate (TG)	\$ 14.60
Average Volumetric Revenue Per Month	\$ 34.82
Proposed Volumetric Revenue	\$ 47,638
 <u>Flat/Fixed Rate</u>	
Number of Customers	114
Facility Charge Per Month	\$ 60.41
# Months	12
Proposed Facility Charge Revenue	\$ 82,641
Miscellaneous Revenue	\$ 3,235
Residential Revenue-Metered Customers	\$ 133,514

Twin Lakes Utilities, Inc.
Information Required for Small Water Utilities Requesting a Rate Increase
Under 52 Pa CS section 53.54
Filed July 2019

Additional Supporting Information

No. 2 - Billing Analysis for Proposed Rates

Information Request:

A billing analysis of the metered customers for the test year. The analysis should include the total number of gallons sold in the test year as well as the customer service charges. For unmetered sales, an analysis shall be provided based on the number and classification of customers, in addition to the number of fire protection fixtures.

Response:

Proposed Rates	
<u>Metered Rate</u>	
Number of Customers	114
Test Year Annual Usage (TG)	3,262.9
Test Year Average Monthly Usage (TG)	271.9
Average Monthly Usage/Customer (TG)	2.4
Volumetric Rate (TG)	\$ 38.33
Average Volumetric Revenue Per Month	\$ 91.42
Proposed Volumetric Revenue	\$ 125,066
 <u>Flat/Fixed Rate</u>	
Number of Customers	114
Facility Charge Per Month	\$ 158.61
#.Months	12
Proposed Facility Charge Revenue	\$ 216,978
Miscellaneous Revenue	\$ 3,235
Rounding	\$ 27
Residential Revenue-Metered Customers	\$ 345,307

Twin Lakes Utilities, Inc.
Information Required for Small Water Utilities Requesting a Rate Increase
Under 52 Pa CS section 53.54
Filed July 2019

Additional Supporting Information

No. 3 - Adjustments & Allocations

Information Request:

All annualization adjustments, allocations between companies, and amortizations should be fully explained in detail. You should provide the full computation of the adjustment and explain why and how it was made.

Response: Adjustments

1. The petition includes the following adjustments. Please see attached schedules for detailed calculations.
 - a. Management Fee - \$474
 - b. General Overhead Allocation to Affiliates - \$1,350
 - c. Business Insurance - \$223
 - d. Bad Debt - \$11,712
 - e. Depreciation - \$766

Amortizations

1. Rate Case Amortization – The petition includes an annualized adjustment of \$42,966. See the attached detailed calculation schedule.

Allocations Between Companies

1. Overhead Allocation from Middlesex – Attached are copies of the following documents:
 - a. “General Overhead Allocation to Affiliates” which provides a detailed outline of the methodology utilized to allocate overhead costs to its subsidiaries.
 - b. “2019 Subsidiary Cost Allocation” which provides the detailed computation for the 2019 annual overhead allocation of \$9,900. See page 3 of 3 of the attached document.
2. Management Fee – Twin Lakes Utilities, Inc employs one part-time associate. The majority of work to maintain and operate the system is performed by personnel of its parent Middlesex Water Company. Each individual associate tracks hours worked on behalf of an affiliate company on their timesheet. The related payroll expense is charged to an affiliate company based on the individual’s hourly rate x the # hours worked.

Twin Lakes Utilities, Inc.
Information Required for Small Water Utilities Requesting a Rate Increase Under 52 Pa CS section 53.54
Filed July 2019

Additional Supporting Information

No. 3 - Adjustments & Allocations

Management Fee (T&D, Cs & Support Labor)		
12Mc March-2019 Test Year Actual	15,811	
Annual Wage Increase @ 3.0% (4/19-3/20)	<u>3.0%</u>	
		16,285
Less: Test Year		<u>(15,811)</u>
Proforma Adjustment		<u>474</u>
General Overhead Allocation To Affiliates		
2019 Annual Overhead Allocation To Affiliates		9,900
Less: Test Year		<u>(8,550)</u>
Proforma Adjustment		<u>1,350</u>
Business Insurance (March Actual)		
Monthly Premium (6/18-5/19) Test Year Actual	282	
# Of Months	<u>12</u>	
Annualize March 2019		3,384
Less: Test Year		<u>(3,161)</u>
Proforma Adjustment		<u>223</u>
Bad Debt		
12ME March-2019 Test Year Actual	7,384	
Pro Forma Increase %	<u>158.6%</u>	
Adjusted Test Year		19,096
Less: Test Year		<u>(7,384)</u>
Proforma Adjustment		<u>11,712</u>

Twin Lakes Utilities, Inc.
Information Required for Small Water Utilities Requesting a Rate Increase Under 52 Pa CS section 53.54
Filed July 2019

Additional Supporting Information

No. 3 - Adjustments & Allocations

CALCULATION OF DEPRECIATION

	ORIGINAL COST 3/31/2019	PROJECTED NET PLANT ADDITIONS	TOTAL DEPRECIABLE PLANT	DEPRECIATION RATE	DEPRECIATION EXPENSE	
314	WELLS & SPRINGS	8,213	-	8,213	3.17%	260
320	LAND & LAND RIGHTS	6,342	-	6,342	0.00%	-
321	STRUCTURES & IMPROVEMENTS	3,805	-	3,805	2.00%	76
325	ELECTRIC PUMPING EQUIPMENT	53,817	-	53,817	3.26%	1,754
343	T&D MAINS - OTHER	1,038,633	30,000	1,068,633	1.69%	18,060
345	SERVICES	249,236	7,500	256,736	3.16%	8,113
346	METERS	11,449	-	11,449	3.93%	450
347	METER INSTALLATIONS	57,855	-	57,855	2.57%	1,487
390	STRUCTURES & IMPROVEMENTS	1,605	-	1,605	2.08%	33
391	OFFICE FURNITURE & EQUIP	5,725	-	5,725	12.00%	687
392	TRANSPORTATION EQUIP	1,259	-	1,259	0.00%	-
394	TOOLS	690	-	690	3.81%	26
397	COMMUNICATION EQUIPMENT	4,931	-	4,931	3.81%	188
	TOTAL UTILITY PLANT	\$ 1,443,561	\$ 37,500	\$ 1,481,061		\$ 31,134
	DEPRECIABLE PLANT	\$ 1,435,960	\$ 37,500	\$ 1,473,460	COMPOSITE RATE	2.112986%
	(LESS LAND & FULLY DEPRECIATED)					
	UTILITY PLANT IN SERVICE			\$ 1,481,061		
	LESS:					
	LAND & LAND RIGHTS	\$ (6,342)				
	FULLY DEPRECIATED ASSETS	(1,259)				
				\$ (7,601)		
	DEPRECIABLE UTILITY PLANT IN SERVICE			\$ 1,473,460		
	ADJUSTED DEPRECIATION EXPENSE			\$ 31,134		
	LESS: TEST YEAR DEPRECIATION @ 3/31/19			(30,368)		
	ANNUALIZED DEPRECIATION ADJUSTMENT			\$ 766		

Information Required for Small Water Utilities Requesting a Rate Increase Under 52 Pa CS section 53.54
Filed July 2019

Additional Supporting Information

No. 3 - Adjustments & Allocations

Rate Case Expense

Calculation Of Amortization

Projected 2019 Rate Case Expenditures		
Middlesex Professional Fees	\$ 32,000	
Legal fees	<u>54,000</u>	
	86,000	
Projected 18-Month Amortization Period	<u>18</u>	
Monthly Amortization	\$ 4,778	
	<u>12</u>	
Annual Rate Case Amortization		\$ 57,333
Less: Test Year Rate Case Amortization		<u>(14,367)</u>
Annualized Depreciation Adjustment		<u>\$ 42,966</u>

General Overhead Allocation to Affiliates

Middlesex Water Company and its subsidiaries (collectively, the "Company") utilize an allocation model based on a three-factor cost allocation methodology, which allocates certain overhead costs to subsidiaries. This methodology was adopted in connection with a Middlesex Water Company management audit recommendation. A comprehensive study prepared by Deloitte and Touche LLP was the foundation for the model.

The three-factor cost "overhead" allocation is intended to reflect a pro-rata share of indirect expenses associated with employees that provide specific services to affiliate companies and other applicable expenses that are not specifically identifiable by entity.

Three factors (revenues, net assets and payroll) are used in formulating the standard monthly overhead allocation, which is determined at the beginning of each year. Annually, overhead costs are budgeted for the next year and allocated to subsidiaries based on the allocation method described above. The methodology for allocation costs amongst the consolidated group of entities is updated as needed based on changes in operations, regulatory requirements and/or laws.

Indirect expenses incorporated as part of the overhead allocation include but are not limited to employee benefits, support personnel, insurance, utilities, lease payments and other costs associated with building space and equipment not otherwise charged directly to affiliate companies.

	A	B	C	D	E	F	G	H	I	J
1	Middlesex Water Company									
2	2019 Subsidiary Cost Allocation Summary									
3										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15										
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										
26										
27										
28										
29										
30										
31										
32										
33										
34										
35										
36										
37										
38										
39										
40										
41										
42										
43										
44										
45										
46										
47										
48										
49										
50										
51										
52										
53										
54										
55										
56										
57										
58										
59										
60										
61										
62										
63										

	A	B	C	D	E	F	G	H	I	J
1	Middlesex Water Company									
2	2019 Subsidiary Cost Allocation Summary									
3										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15										
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										
26										
27										
28										
29										
30										
31										
32										
33										
34										
35										
36										
37										
38										
39										
40										
41										
42										
43										
44										
45										
46										
47										
48										
49										
50										
51										
52										
53										
54										
55										
56										
57										
58										
59										
60										
61										
62										
63										
64										
65										
66										
67										
68										
69										
70										
71										
72										
73										
74										
75										
76										
77										
78										
79										
80										
81										
82										
83										
84										
85										
86										
87										
88										
89										
90										
91										
92										
93										
94										
95										
96										
97										
98										
99										
100										
101										
102										
103										
104										
105										
106										
107										
108										
109										
110										
111										
112										
113										
114										
115										
116										

	A	B	C	D	E	F	G	H	I	J
1	Middlesex Water Company									
2	2019 Subsidiary Cost Allocation Summary									
3										
114	Three-Factor Formula (Average of A, B & C):				3 Yr Avg. (2016)	2016	3 Yr Avg. (2017)	2017	3 Yr Avg. (2018)	2018
115					0.5057%	0.5001%	0.5028%	0.5041%	0.4837%	0.5129%
116		Pinelands Water Co. (PW)			0.6427%	0.6250%	0.6355%	0.6536%	0.6116%	0.6496%
117		Pinelands Wastewater Co. (PWW)			19.3753%	18.9712%	19.8283%	19.7690%	19.9866%	19.4297%
118		Tidewater Utilities, Inc. (TU)			1.8809%	1.9581%	1.8394%	1.8666%	1.8571%	1.7878%
119		Utility Service Affiliates-Parth Amboy (USA-PA)			1.0949%	1.0159%	1.1333%	1.2191%	1.1024%	1.0496%
120		Utility Service Affiliates-South Amboy (USA-SA)			0.8321%	0.9288%	0.7615%	0.8430%	0.7313%	0.7244%
121		Whitemarsh Envir.Services (WMES)			0.7597%	0.7249%	0.8014%	0.7855%	0.8296%	0.7888%
122		Southern Shores Water Company (SS)			1.0866%	1.0924%	1.0600%	1.1249%	1.0229%	1.0425%
123		Tidewater Environmental Services, Inc. (TESI)			0.1874%	0.1957%	0.1738%	0.2068%	0.1391%	0.1596%
124		Twin Lakes Utilities								
125										
126					26.3653%	25.9721%	26.7360%	26.9688%	26.7645%	26.1349%
127										
128										
129										
130										
131										
132					Projected 3 Yr Avg.	2018	Natural Account			
133					Factor %'s Applied	Monthly Amount	For Outside Services			
134					2019 GH Budget					
135										
136		Pinelands Water Co. (PW)			28,716	2,226.33	507910			
137		Pinelands Wastewater Co. (PWW)			33,853	2,829.42	507910			
138		Tidewater Utilities, Inc. (TU)			1,025,574	85,297.83	807910			
139		Utility Service Affiliates-Parth Amboy (USA-PA)			99,368	6,280.50	507910			
140		Utility Service Affiliates-South Amboy (USA-SA)			67,842	4,820.17	507910			
141		Whitemarsh Envir.Services (WMES)			43,939	3,663.25	507910			
142		Southern Shores Water Company (SS)			40,134	3,244.50	507910			
143		Tidewater Environmental Services, Inc. (TESI)			57,404	4,783.67	507910			
144		Twin Lakes Utilities			9,900	625.00	507910			
145										
146					1,392,848	118,071				
147										
148		PROOF TOTAL			1,392,847					
149										
150		DIFFERENCE			(1)					
151										

Twin Lakes Utilities, Inc.
Information Required for Small Water Utilities Requesting a Rate Increase
Under 52 Pa CS section 53.54
Filed July 2019

Additional Supporting Information

No. 4 - Construction Work in Progress

Information Request:

Describe the purpose of the project (whether it was mandated by DEP, etc.), also supply the cost to date, the estimated cost to complete, the percent of completion, the estimated in-service date, the impact on revenues and expenses expected and any other information applicable to the project.

Response: The balance of the Construction Work In Progress account as of the test year period ending 3/31/19 is \$611,375 for the replacement of Well #1. The projected total cost of the project is approximately \$2.0M and it is estimated to be in-service 12/31/2021.

Twin Lakes Utilities, Inc.
Information Required for Small Water Utilities Requesting a Rate Increase
Under 52 Pa CS section 53.54
Filed July 2019

Additional Supporting Information

No. 5 - Depreciation

Information Request:

Provide a copy of the IRS depreciation schedule. Provide the method used to compute the accrued and the annual depreciation expense. If applicable, also provide the depreciation schedule use for rate making.

Response:

1. See the attached Form 4562 for the most recent available tax year ended 12/31/17.
2. 2017 Tax Asset Schedule providing the cost basis and method used to compute 2017 annual tax depreciation.
3. Detailed book depreciation schedule used for rate making purposes.

JUL 23 2019

PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

Form **4562**

Depreciation and Amortization
(Including Information on Listed Property) OTHER

OMB No. 1545-0172

2017

Department of the Treasury
Internal Revenue Service (09)

▶ Attach to your tax return.
▶ Go to www.irs.gov/Form4562 for instructions and the latest information.

Attachment
Sequence No. 179

Name(s) shown on return: **TWIN LAKES UTILITIES, INC**
Business or activity to which this form relates: **OTHER DEPRECIATION**
Identifying number: **26-4629370**

Part I Election To Expense Certain Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	510,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	2,030,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2016 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 9	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2018. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Don't include listed property.) (See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2017	17	45,325.
----	--	----	---------

18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here

Section B - Assets Placed in Service During 2017 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property					
b	5-year property					
c	7-year property					
d	10-year property					
e	15-year property					
f	20-year property					
g	25-year property	277,743.	25 yrs.	HY	S/L	5,555.
h	Residential rental property	/	27.5 yrs.	MM	S/L	
i	Nonresidential real property	/	39 yrs.	MM	S/L	

Section C - Assets Placed in Service During 2017 Tax Year Using the Alternative Depreciation System

(a) Class life	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
20a	Class life				S/L	
b	12-year		12 yrs.		S/L	
c	40-year	/	40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22	50,880.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V Listed Property (include automobiles, certain other vehicles, certain aircraft, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed?		Yes <input type="checkbox"/> No <input type="checkbox"/>		24b If "Yes," is the evidence written?		Yes <input type="checkbox"/> No <input type="checkbox"/>		
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use							25	
26 Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%				S/L		
		%				S/L		
		%				S/L		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							28	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1								29

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

30 Total business/investment miles driven during the year (don't include commuting miles)	(a)	(b)	(c)	(d)	(e)	(f)						
	Vehicle	Vehicle	Vehicle	Vehicle	Vehicle	Vehicle						
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons.

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use?		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year	
42 Amortization of costs that begins during your 2017 tax year:						
43 Amortization of costs that began before your 2017 tax year					43	0.
44 Total. Add amounts in column (f). See the instructions for where to report.					44	

MWC Tax Asset Summary by Year for book TLU FED. Period DEC-2017 Company 12 2/1/2018 11:44 AM						
Fiscal Year	Asset Details					
2009	Method	Life	Cost	Month Dep	YTD	Deprn Reserve
	MACRS STL HY	25	78,440.07	261.42	3,137.59	26,669.48
	Totals		78,440.07	261.42	3,137.59	26,669.48
2010	Method	Life	Cost	Month Dep	YTD	Deprn Reserve
	MACRS STL HY	25	258,215.67	860.72	10,328.63	77,109.26
	Totals		258,215.67	860.72	10,328.63	77,109.26
2011	Method	Life	Cost	Month Dep	YTD	Deprn Reserve
	MACRS STL HY	25	146,461.12	488.15	5,858.24	38,078.45
	Totals		146,461.12	488.15	5,858.24	38,078.45
2012	Method	Life	Cost	Month Dep	YTD	Deprn Reserve
	MACRS HY	5	1,259.00	0	72.54	1,259.00
	MACRS STL HY	25	41,923.21	139.95	1,676.87	9,222.81
	Totals		43,182.21	139.95	1,749.41	10,481.81
2013	Method	Life	Cost	Month Dep	YTD	Deprn Reserve
	MACRS STL HY	25	80,360.08	267.58	3,214.26	14,464.12
	Totals		80,360.08	267.58	3,214.26	14,464.12
2014	Method	Life	Cost	Month Dep	YTD	Deprn Reserve
	MACRS STL HY	25	44,772.94	149.08	1,790.83	6,267.94
	Totals		44,772.94	149.08	1,790.83	6,267.94
2015	Method	Life	Cost	Month Dep	YTD	Deprn Reserve
	MACRS STL HY	25	317,524.65	1,057.97	12,700.70	31,751.60
	Totals		317,524.65	1,057.97	12,700.70	31,751.60
2016	Method	Life	Cost	Month Dep	YTD	Deprn Reserve
	MACRS STL HY	25	163,639.70	545	6,545.50	9,818.20
	Totals		163,639.70	545	6,545.50	9,818.20
2017	Method	Life	Cost	Month Dep	YTD	Deprn Reserve
	MACRS STL HY	25	277,743.31	2,219.38	5,554.68	5,554.68
	Totals		277,743.31	2,219.38	5,554.68	5,554.68
Total Cost: 1,410,339.75 Total Month Dep 5,989.25 Total YTD 50,879.84 Total Reserve 220,195.54						

Change in Depreciation Reserve
Reserve Balance - December 2017 \$ 220,196
Reserve Balance - December 2016 169,316
Change in Depreciation Reserve Jan - Dec 2017 50,880

Add back Post 1981 Retirements

Adjustment for Book Value

Net retirements

TLU FED Tax Exp - as of Dec 2017

\$ 50,880

Variance

TWIN LAKES UTILITIES, INC.

DEPRECIATION EXPENSE - CALCULATION OF COMPOSITE DEPRECIATION RATE

	ORIGINAL COST 3/31/2019	PROJECTED NET PLANT ADDITIONS	TOTAL DEPRECIABLE PLANT	DEPRECIATION RATE	DEPRECIATION EXPENSE	
314	WELLS & SPRINGS	8,213	-	8,213	3.17%	260
	TOTAL SOURCE OF SUPPLY	8,213	-	8,213		260
320	LAND & LAND RIGHTS	6,342	-	6,342	0.00%	-
321	STRUCTURES & IMPROVEMENTS	3,805	-	3,805	2.00%	76
325	ELECTRIC PUMPING EQUIPMENT	53,817	-	53,817	3.26%	1,754
	TOTAL PUMPING	63,964	-	63,964		1,830
	TOTAL WATER TREATMENT	-	-	-		-
343	T&D MAINS - OTHER	1,038,633	30,000	1,068,633	1.69%	18,060
345	SERVICES	249,236	7,500	256,736	3.16%	8,113
346	METERS	11,449	-	11,449	3.93%	450
347	METER INSTALLATIONS	57,855	-	57,855	2.57%	1,487
	TOTAL TRANS. & DISTRIB.	1,357,173	37,500	1,394,673		28,110
390	STRUCTURES & IMPROVEMENTS	1,605	-	1,605	2.08%	33
391	OFFICE FURNITURE & EQUIP	5,725	-	5,725	12.00%	687
392	TRANSPORTATION EQUIP	1,259	-	1,259	0.00%	-
394	TOOLS	690	-	690	3.81%	26
397	COMMUNICATION EQUIPMENT	4,931	-	4,931	3.81%	188
	TOTAL GENERAL PLANT	14,210	-	14,210		934
	TOTAL UTILITY PLANT	\$ 1,443,561	\$ 37,500	\$ 1,481,061		\$ 31,134
	DEPRECIABLE PLANT	\$ 1,435,960	\$ 37,500	\$ 1,473,460	COMPOSITE RATE	2.112986%

Twin Lakes Utilities, Inc.
Information Required for Small Water Utilities Requesting a Rate Increase
Under 52 Pa CS:section 53.54
Filed July 2019

Additional Supporting Information

No. 6 - Details of Wages and Salaries Paid and Summary of Work Performed

Information Requested:

Provide details of wages and salaries paid and a summary of work performed.

- a. Identify the employees with their job classification and a brief summary of the work they perform.
- b. Identify the Certified operators and the class of certification, with expiration date.
- c. List the hourly wages of salaries paid.
- d. Provide the number of hours normally worked
- e. Explain any allocation of wages and salaries between different companies
- f. List any other payments to employees beside wages and salaries.
- g. Describe the employee benefits paid by the company

Response:

- a. There is one employee of Twin Lakes Utilities. Peter Donohoe is an Operations Technician/Utility Service Representative (USR). In this capacity he performs daily process control inspections at the well/pump house, performs minor repairs to facilities, responds to customer inquiries and responds/evaluates/directs emergency resources.
- b. Twin Lakes Utilities utilizes the services of several outside consultants that are certified operators. The primary Certified operators for Twin Lakes Utilities are:
 1. Robert Fullagar of Middlesex Water Company holds License class A, E, expiration date: 6/30/2020.
 2. David Scholtz of Prosser Labs holds License class A, E, expiration date: 9/30/2019.
- c. Peter Donohoe is paid an hourly rate of \$18.19.
- d. Peter Donohoe works approximately 7 hours a week.
- e. There are no allocation of wages and salaries from Twin Lakes Utilities to any other company.
- f. None.
- g. None.

Twin Lakes Utilities, Inc.
Information Required for Small Water Utilities Requesting a Rate Increase
Under 52 Pa CS section 53.54
Filed July 2019

Additional Supporting Information

No. 7 - Scope of Operations

Information Request:

Briefly describe the plant and how it basically collects, treats, pumps, transmits and delivers water/wastewater service to its customers. Provide a history of the company's ownership and describe in detail, all major projects since the last rate case.

Response:

Twin Lakes Utilities provides water service to approximately 114 customers in Sagamore Estates, located in Shohola Township, Pike County, Pennsylvania. Ground water is pumped from a single well to a 20,000 gallon underground storage tank. The raw water is disinfected and potable water is then pumped out of the tank via a booster pump into a 3.7 mile system of distribution mains to the customer.

Twin Lakes has been owned by Middlesex Water Company since November, 2009. The Company's last rate case was filed on November 16, 2015. The settlement agreement resulting from that case reflected Utility Plant in Service of \$967,553. Since the last rate case, capital investments in utility plant totaling \$476,008 have been made as of March 31, 2019. The majority of expenditures were needed to address ongoing efforts to improve and maintain water quality and service reliability.

Please see the attached schedules for further details.

Information Required for Small Water Utilities Requesting a Rate Increase Under 52 Pa CS section 53.54
Filed July 2019

Additional Supporting Information

No. 7 - Scope of Operations

501. Important Physical Changes During the Year Attachment
For the 3 Months March 31, 2019

	<u>Work Order Number</u>	<u>Amount</u>	<u>Description</u>	<u>District Served</u>
1. Source of Supply	None			
2. Power and Pumping	None			
3. Purification	None			
4. Distribution	None			
	None			
5. General	None			
6. Other Tangible	None			
Total		<u>\$ -</u>		

Information Required for Small Water Utilities Requesting a Rate Increase Under 52 Pa CS section 53.54
Filed July 2019

Additional Supporting Information

No. 7 - Scope of Operations

**501. Important Physical Changes During the Year Attachment
For the Year Ended December 31, 2018**

	<u>Work Order Number</u>	<u>Amount</u>	<u>Description</u>	<u>District Served</u>
1. Source of Supply	None			
2. Power and Pumping	None			
3. Purification	None			
4. Distribution	107999.BLKT.911	\$ 38,713	Mains Blanket - Replacement of Mains for Main Breaks in 2018.	Township of Shohola, Pike County, Pennsylvania
	107999.BLKT.916	\$ 175	Meter Replacement Blanket - Meter Replacement in 2017.	Township of Shohola, Pike County, Pennsylvania
5. General	None			
6. Other Tangible	None			
Total		<u>\$ 38,888</u>		

Information Required for Small Water Utilities Requesting a Rate Increase Under 52 Pa CS section 53.54
Filed July 2019

Additional Supporting Information

No. 7 - Scope of Operations

**501. Important Physical Changes During the Year Attachment
For the Year Ended December 31, 2017**

	<u>Work Order Number</u>	<u>Amount</u>	<u>Description</u>	<u>District Served</u>
1. Source of Supply	None			
2. Power and Pumping	None			
3. Purification	None			
4. Distribution	107999.BLKT.911	\$ 220,058	Mains Blanket - Replacement of Mains for Main Breaks in 2017.	Township of Shohola, Pike County, Pennsylvania
	107999.BLKT.912	\$ 53,738	Service Blanket - Replacement of Services in 2017.	Township of Shohola, Pike County, Pennsylvania
	107999.BLKT.916	\$ 275	Meter Replacement Blanket - Meter Replacement in 2017.	Township of Shohola, Pike County, Pennsylvania
5. General	107999.BLKT.965	\$ 690	Tools, Shop and Garage Equipment Blanket - Purchase of Equipment (Mag Locator)	Township of Shohola, Pike County, Pennsylvania
6. Other Tangible	None			

274,761

Information Required for Small Water Utilities Requesting a Rate Increase Under 52 Pa CS section 53.54
Filed July 2019

Additional Supporting Information

No. 7 - Scope of Operations

**501. Important Physical Changes During the Year Attachment
For the Year Ended December 31, 2016**

	<u>Work Order Number</u>	<u>Amount</u>	<u>Description</u>	<u>District Served</u>
1. Source of Supply	None			
2. Power and Pumping	None			
3. Purification	None			
4. Distribution	107999.BLKT.911	\$ 149,058	Mains Blanket - Replacement of mains for Main Breaks in 2016.	Township of Shohola, Pike County, Pennsylvania
	107999.BLKT.912	\$ 13,835	Service Blanket - Replacement of Services in 2016.	Township of Shohola, Pike County, Pennsylvania
	111212.Blanket	\$ (533)	Retirement Blanket - Retirement of Meters in 2016.	Township of Shohola, Pike County, Pennsylvania
5. General	None			
6. Other Tangible	None			
		<u>162,360</u>		

Twin Lakes Utilities, Inc.
Information Required for Small Water Utilities Requesting a Rate Increase
Under 52 Pa CS section 53.54
Filed July 2019

Additional Supporting Information

No. 8 - State and Federal Income Tax Returns

Information Request:

Copies of the latest individual State and Federal Income Tax Returns. If the utility is a corporation, provide IRS Form 1120 or Form 1120S and PA Form RCT 101.

Response: See the attached 2017 Income Tax Returns:

1. PA Form RCT 101 (7 pages).
2. IRS Form 1120 (5 pages).

2017 TAX RETURN FILING INSTRUCTIONS
PENNSYLVANIA FORM RCT-101
FOR THE YEAR ENDING
December 31, 2017

Prepared For:

Twin Lakes Utilities, Inc
 1500 Ronson Road
 Iselin, NJ 08830

Prepared By:

Baker Tilly Virchow Krause, LLP
 2609 Keiser Blvd.
 Wyomissing, PA 19610-3338

To Be Signed and Dated By:

The appropriate corporate officer(s).

Amount of Tax:

Total tax	\$	0
Less: payments and credits	\$	0
Plus: other amount	\$	0
Plus: interest and penalties	\$	0
No payment required	\$	

Overpayment:

Not applicable

Make Check Payable to:

Not applicable

Mail Tax Return and Check (if applicable) to:

PA Department of Revenue
 No Payment, No Refund
 PO Box 280708
 Harrisburg, PA 17128-0708

Return Must be Mailed On or Before:

November 15, 2018

Special Instructions:

1010017127



DEPARTMENT USE ONLY

**RCT-101 07-18 PAGE 1 OF 4
PA CORPORATE NET INCOME TAX REPORT 2017**

IRS Filing Type A = 1120 B = 1120S C = Other A

STEP A

Tax Year Beginning 01012017 Tax Year Ending 12312017

STEP B

Amended Report	N	52-53 Week Filer	N	First Report	N	File Period Change	N
Federal Extension Granted	Y	Address Change	N	KOZEIP/SDA Credit	N	S Corp Taxable Built-In Gains	N
		Change Fed Group	N	Royalty/Related Interest	N	Regulated Inv. Co./	N
				Add-Back (Act 52 of 2013)		Sub Paragraph 18	

STEP C

Revenue ID 1000551954 Parent Corporation EIN 221114430
 Federal EIN 264629370
 Business Activity Code 221300
 Corporation Name TWIN LAKES UTILITIES, INC
 Address Line 1 1500 RONSON ROAD
 Address Line 2
 City ISELIN Province
 State NJ Country Code
 ZIP 08830 Foreign Postal Code

STEP D: PA CORPORATE NET INCOME TAX USE WHOLE DOLLARS ONLY

	A. Tax Liability from Page 2 (can not be less than zero)	B. Estimated Payments & Credits on Deposit	C. Restricted Credits	STEP E: Payment Due/Overpayment Calculation: A minus B minus C See instructions.
CNI	0	0	0	0

STEP F: Transfer/Refund Method (See instructions.) E-File Opt Out (See instructions.) N

- Transfer: Amount to be credited to the next tax year after offsetting all unpaid liabilities.
- Refund: Amount to be refunded after offsetting all unpaid liabilities.

STEP G: Corporate Officer (Must sign affirmation below)

NAME BRUCE OCONNOR FORM 1019
 PHONE 7326387502 BARCODE 0000
 EMAIL

774301 08-10-18 GCH

I affirm under penalties prescribed by law, this report, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct and complete report. If this report is an amended report, the taxpayer hereby consents to the extension of the assessment period for this tax year to one year from the date of filing of this amended report or three years from the filing of the original report, whichever period last expires, and agrees to retain all required records pertaining to that tax and tax period until the end of the extended assessment period, regardless of any statutory provision providing for a shorter period of retention. For purposes of this extension, an original report filed before the due date is deemed filed on the due date. I am authorized to execute this consent to the extension of the assessment period.

Corporate Officer Signature

Date

1010017227

REVENUE ID 1000551954
 TAX YEAR END 12312017 NAME TWIN LAKES UTILITIES, INC
 RCT-101 07-18 PAGE 2 OF 4 PA CORPORATE NET INCOME TAX REPORT 2017

SECTION A: BONUS DEPRECIATION

USE WHOLE DOLLARS ONLY

(Include REV-799, Schedule C-3, if claiming bonus depreciation.)

1. Current year federal depreciation of 168k prop.	1	0
2. Current year adjustment for disposition of 168k prop.	2	0
3. Other adjustments.	3	0

SECTION B: PA CORPORATE NET INCOME TAX

1. Income or loss from federal return on a separate-company basis.	1	-30413
2. DEDUCTIONS:		
2A. Corporate dividends received (from REV-798, Schedule C-2, Line 8).	2A	0
2B. Interest on U.S. securities (GROSS INTEREST minus EXPENSES).	2B	0
2C. Current yr. addtl. PA deprec. plus adjust. for sale (REV-799, Sched. C-3, Col. H; must include REV-799).	2C	0
2D. Other (from REV-860, Schedule OD) See instructions.	2D	0
TOTAL DEDUCTIONS - Add Lines 2A through 2D and enter the result on Line 2.	2	0
3. ADDITIONS:		
3A. Taxes imposed on or measured by net income (from REV-860, Schedule C-5, Line 6).	3A	-3163
3B. Employment incentive payment credit adjustment (Include Schedule W).	3B	0
3C. Current year bonus depreciation (from REV-799, Sched. C-3, Col. C; must include REV-799).	3C	0
3D. Intangible expense or related interest expense (REV-802, Sched. C-6, Line 11; must include REV-802).	3D	0
3E. Other (from REV-860, Schedule OA) See instructions.	3E	0
TOTAL ADDITIONS - Add Lines 3A through 3E and enter the result on Line 3.	3	-3163
4. Income or loss with Pennsylvania adjustments (Line 1 minus Line 2 plus Line 3).	4	-33576
5. Total nonbusiness income or loss (from REV-934, Column C, Total; must include REV-934).	5	0
6. Income or loss to be apportioned (Line 4 minus Line 5):	6	-33576
7. Apportionment (from Schedule C-1, 1C, or 2C if using Special Apportionment).	7	1.000000
8. Income or loss apportioned to PA (Line 6 times Line 7).	8	-33576
9. Nonbusiness income or loss allocated to PA (from REV-934, Column A, Total; must include REV-934).	9	0
10. PA taxable income or loss after apportionment (Line 8 plus Line 9).	10	-33576
11. Total net operating loss deduction (from RCT-103, Part A, Line 4).	11	0
12. PA taxable income or loss (Line 10 minus Line 11).	12	-33576
13. PA corporate net income tax (Line 12 times 0.0999). If Line 12 is less than zero, enter "0".	13	0
14. Less: Credit for tax paid by affiliate(s) for intangible expense or related interest expense (from REV-803, Sched. C-7, Line 8; must include REV-803):	14	0
15. Tax Due (Line 13 minus Line 14.)	15	0

SCHEDULE C-1: Apportionment Schedule For Corporate Net Income Tax (Include RCT-106.)*

Sales Factor			Special Apportionment				
Sales - PA	1A	0	1C	1.000000	Numerator	2A	0
Sales - Total	1B	0			Denominator	2B	0
			Apportionment			2C	0
			Proportion				

774302 08-10-18 CCH

* Refer to REV-1200, PA Corporate Net Income Tax Instructions, found at www.revenue.pa.gov.

1010017227

1010017227

1010017327

REVENUE ID: 1000551954
TAX YEAR END 12312017 NAME TWIN LAKES UTILITIES, INC
RCT-101 07-18 PAGE 3 OF 4 PA CORPORATE NET INCOME TAX REPORT 2017

SECTION C: CORPORATE STATUS CHANGES

Final Report N
PA Corporations:
Did you ever transact business anywhere? N If yes, enter date all business activity ceased
Did you hold assets anywhere? N If yes, enter date of final disposition of assets?
Foreign Corporations:
Did you ever transact business in PA on your own or through an unincorporated entity? N If yes, enter date PA business activity ceased
Did you hold assets in PA on your own or through an unincorporated entity? N If yes, enter date of final disposition of PA assets*

*Schedule of Disposition of Assets, REV-861, must be completed and filed with this report.
Has the corporation sold or transferred in bulk, 51 percent or more of any class of assets? (See instructions.) N
If yes, enter the following information. (Include a separate schedule if additional space is needed.)

Purchaser Name
Address Line 1
Address Line 2
City Province
State Country Code
ZIP Foreign Postal Code

SECTION D: GENERAL INFORMATION QUESTIONNAIRE

Describe corporate activity in PA WATER SUPPLY
Describe corporate activity outside PA NONE
Other states in which taxpayer has activity

State of Incorporation PA Incorporation Date 11032009

- 1. Does any corporation, individual or other business entity hold all or a majority of the stock of this corporation? 1 Y
 - 2. Does this corporation own all or a majority of stock in other corporations? If yes, include REV-798, Schedule X. 2 N
 - 3. Is this taxpayer a partnership or other unincorporated entity that elects to file federal taxes as a corporation? 3 N
 - 4. Has the federal government changed taxable income as originally reported for any prior period for which reports of change have not been filed in PA? 4 N
- If yes: First Period End Date: Last Period End Date:

Accounting Method - Federal Tax Return Accounting Method - Financial Statements:
A A = Accrual C = Cash O = Other A A = Accrual C = Cash O = Other
Other Other

774911 08-10-18 GCH

1010017327

1010017327

1010017427

REVENUE ID 1000551954
TAX YEAR END 12312017 NAME TWIN LAKES UTILITIES, INC
RCT-101 07-18 PAGE 4 OF 4 PA CORPORATE NET INCOME TAX REPORT 2017

SCHEDULE OF REAL PROPERTY IN PA (Include a separate schedule if additional space is needed.)

Did you own or rent property in PA titled to the corporation or any Single Member LLC during this filing period?

N

If yes, the below section must be completed.

O = Own

R = Rent

Street Address

City

County

KOZKOEZ

CORPORATE OFFICERS

(See Instructions.)

SSN

Last Name

First Name

MI

Must provide requested information for all filled officer positions.

President/Managing Partner

Vice President

Secretary

Treasurer/Tax Manager

OCONNOR

A BRUCE

PREPARER'S INFORMATION

Mail to Preparer

Firm Federal EIN

Firm Name

Address Line 1

Address Line 2

City

State

ZIP

Y

390859910

BAKER TILLY VIRCHOW KRAUSE, LLP

2609 KEISER BLVD

WYOMISSING

PA

196103338

Province

Country Code

Foreign Postal Code

I affirm under penalties prescribed by law, this report, including any accompanying schedules and statements, has been prepared by me and to the best of my knowledge and belief is a true, correct and complete report.

Tax Preparer's Signature

ANTHONY H. ANDERSON, CPA

Date

09 26 18

INDIVIDUAL PREPARER

PHONE

EMAIL

PTIN/SSN

ANTHONY H ANDERSON CPA

6109274910

ANTHONY.ANDERSON@BAKERTILLY.COM

P00185695

774312 08-10-18 CCH



1010017427

1010017427

RCT-103 11-17 NET OPERATING LOSS SCHEDULE

2017

(File with RCT-101.)

Tax Year Beginning 01012017 Revenue ID 1000551954
 Tax Year Ending 12312017
 Corporation Name TWIN LAKES UTILITIES, INC

Part A

1. Taxable income from RCT-101, Section B, Line 10.	1	0
2. Total net operating loss carryforward to current period. (Total, Column C below.)	2	526354
3. Line 1 multiplied by 0.300000 percent. (See instructions in the REV-1200.)	3	0
4. Net operating loss deduction allowed for current tax period. (Carry to RCT-101, Page 2, Line 11.)	4	0

Part B	A. Tax Period Beginning	B. Tax Period Ending	C. Net Loss Carryforward to Current Period	D. Amount Deducted (Current Period)	E. Net Loss Carryforward to Next Period
1	01012009	12312009	1600	0	1600
2	01012010	12312010	50388	0	50388
3	01012011	12312011	117085	0	117085
4	01012012	12312012	70414	0	70414
5	01012013	12312013	31517	0	31517
6	01012014	12312014	64587	0	64587
7	01012015	12312015	111401	0	111401
8	01012016	12312016	79362	0	79362
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					

CURRENT TAX YEAR

21	01012017	12312017			33576
		TOTAL	526354	0	

775401
12-20-17 GCH

1030017127

1030017127

REV-798 (CT) 06-18

SCHEDULE C-2 PA DIVIDEND DEDUCTION SCHEDULE

pennsylvania
DEPARTMENT OF REVENUE

TAX YEAR BEGINNING 01012017

CORPORATION NAME TWIN LAKES UTILITIES, INC

REVENUE ID 1000551954 TAX YEAR ENDING 12312017

1	Federal Schedule C, Line (20), Total Deductions	1	0
2	Federal Schedule C, Line (15); Foreign Dividend Gross-Up (Section 78)	2	0
3	Dividends from 10-percent-owned foreign corporations listed on Line (14) of federal Schedule C x 1.0	3	0
4	Dividends from less-than-20-percent-owned foreign corporations listed on Lines (13) and (14) of federal Schedule C x 70 percent - 0.70	4	0
5	Dividends from 20-percent-or-more-owned foreign corporations listed on Lines (13) and (14) of federal Schedule C x 80 percent - 0.80	5	0
6	Dividends listed on Lines (13) and (14) of federal Schedule C from foreign corporations that meet the "80 percent voting and value test" of IRC § 1504(a)(2) and otherwise would qualify for 100 percent deduction under IRC § 243(a)(3) if they were a domestic corporation. Do not list any amounts included in Item 5	6	0
7	RTT Dividend only (from REV-798A, Line 4)	7	0
8	Total PA Dividend Deduction - Add Lines 1 through 7. Enter this amount on RCT-101, Section B, Line 2A	8	0

SCHEDULE X

Taxpayers completing this schedule must include beginning and ending consolidating schedules reflecting the activity of all members of the consolidated group, along with all consolidations and eliminations.

TAX YEAR BEGINNING 01012017

CORPORATION NAME TWIN LAKES UTILITIES, INC

REVENUE ID 1000551954 TAX YEAR ENDING 12312017

Name	File in PA	Revenue ID	EIN

Name, SSN, EIN and/or Revenue ID of any individual or business entity owning all or a majority of the stock of the taxpayer.

Name	SSN or EIN	Revenue ID
MIDDLESEX WATER COMPANY		

Form **1120**

SEPARATE COMPANY PROFORMA
U.S. Corporation Income Tax Return

For calendar year 2017 or tax year

OMB No. 1545-0023

Department of the Treasury
Internal Revenue Service

beginning, _____, ending _____
EXTENSION GRANTED TO 10/15/18

2017

Go to www.irs.gov/Form1120 for instructions and the latest information.

A Check if: 1a Consolidated return (attach Form 951) <input type="checkbox"/> b LHA/non-LHA consolidated return (attach Form 991) <input type="checkbox"/> 2 Personal holding co. (attach Schedule D) <input type="checkbox"/> 3 Personal service corp. (see instructions) <input type="checkbox"/> 4 Schedule M-3 attached <input checked="" type="checkbox"/>	TYPE OR PRINT	Name TWIN LAKES UTILITIES, INC	B Employer identification number 26-4629370
		Number, street, and room or suite no. If a P.O. box, see instructions. 1500 RONSON ROAD	C Date incorporated 11/03/2009
		City or town, state, or province, country, and ZIP or foreign postal code ISELIN, NJ 08830	D Total assets (see instructions) \$ 1,955,641.
		E. Check if: (1) <input type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change	

Income	1a Gross receipts or sales	1a	132,840.	1c	132,840.
	b Returns and allowances	1b		2	45,703.
	c Balance. Subtract line 1b from line 1a			3	87,137.
	2 Cost of goods sold (attach Form 1125-A)			4	
	3 Gross profit. Subtract line 2 from line 1c			5	
	4 Dividends (Schedule C, line 19)			6	
	5 Interest			7	
	6 Gross rents			8	
	7 Gross royalties			9	
	8 Capital gain net income (attach Schedule D (Form 1120))			10	
	9 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)			11	87,137.
10 Other income (attach statement)			12		
11 Total income. Add lines 3 through 10			13		
Deductions (See instructions for limitations on deductions.)	12 Compensation of officers (attach Form 1125-E)			14	6,730.
	13 Salaries and wages (less employment credits)			15	2,400.
	14 Repairs and maintenance			16	
	15 Bad debts			17	-477.
	16 Rents			18	37,495.
	17 Taxes and licenses	SEE STATEMENT 1		19	
	18 Interest	STMT 3		20	50,880.
	19 Charitable contributions			21	
	20 Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)			22	
	21 Depletion			23	
	22 Advertising			24	
	23 Pension, profit-sharing, etc., plans			25	
	24 Employee benefit programs			26	20,522.
	25 Domestic production activities deduction (attach Form 8903)			27	117,550.
	26 Other deductions (attach statement)	SEE STATEMENT 2		28	-30,413.
	27 Total deductions. Add lines 12 through 26			29a	
	28 Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11			29b	
29a Net operating loss deduction (see instructions)			29c		
b Special deductions (Schedule C, line 20)			30	-30,413.	
c Add lines 29a and 29b			31	0.	
Tax, Refundable Credits, and Payments	30 Taxable income. Subtract line 29c from line 28. See instructions			32	
	31 Total tax (Schedule J, Part I, line 11)			33	
	32 Total payments and refundable credits (Schedule J, Part II, line 21)			34	0.
	33 Estimated tax penalty. See instructions. Check if Form 2220 is attached <input type="checkbox"/>			35	
	34 Amount owed. If line 32 is smaller than the total of lines 31 and 33, enter amount owed			36	
	35 Overpayment. If line 32 is larger than the total of lines 31 and 33, enter amount overpaid				
36 Enter amount from line 35 you want credited to 2018 estimated tax <input type="checkbox"/> Refunded <input checked="" type="checkbox"/>					

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer: _____ Date: _____ CFO

Print/Type preparer's name: **ANTHONY H. ANDERSON, CPA** Preparer's signature: **ANTHONY H. ANDERSON** Date: **09/26/18** Check if self-employed PTIN: **P00185695**

Firm's name: **BAKER TILLY VIRCHOW KRAUSE, LLP** Firm's EIN: **39-0859910**

Firm's address: **2609 KEISER BLVD. WYOMISSING, PA 19610-3338** Phone no.: **610.927.4910**

Schedule C Dividends and Special Deductions (see instructions)	(a) Dividends received	(b) %	(c) Special deductions (a) x (b)
1. Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)		70	
2. Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		80	
3. Dividends on debt-financed stock of domestic and foreign corporations		see instructions	
4. Dividends on certain preferred stock of less-than-20%-owned public utilities		42	
5. Dividends on certain preferred stock of 20%-or-more-owned public utilities		48	
6. Dividends from less-than-20%-owned foreign corporations and certain FSCs		70	
7. Dividends from 20%-or-more-owned foreign corporations and certain FSCs		80	
8. Dividends from wholly owned foreign subsidiaries		100	
9. Total. Add lines 1 through 8			
10. Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958		100	
11. Dividends from affiliated group members		100	
12. Dividends from certain FSCs		100	
13. Dividends from foreign corporations not included on line 3, 6, 7, 8, 11, or 12			
14. Income from controlled foreign corporations under subpart F (attach Form(s) 5471)			
15. Foreign dividend gross-up			
16. IC-DISC and former DISC dividends not included on line 1, 2, or 3			
17. Other dividends			
18. Deduction for dividends paid on certain preferred stock of public utilities			
19. Total dividends. Add lines 1 through 17. Enter here and on page 1, line 4			
20. Total special deductions. Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 29b			

Form 1120 (2017) **TWIN LAKES UTILITIES, INC**

26-4629370 Page 3

Schedule J Tax Computation and Payment (see instructions)

Part I - Tax Computation

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120))		
2	Income tax. Check if a qualified personal service corporation. See instructions		0.
3	Alternative minimum tax (attach Form 4626)		
4	Add lines 2 and 3		0.
5a	Foreign tax credit (attach Form 1118)	5a	
b	Credit from Form 8834 (see instructions)	5b	
c	General business credit (attach Form 3800)	5c	
d	Credit for prior year minimum tax (attach Form 8827)	5d	
e	Bond credits from Form 8912	5e	
6	Total credits. Add lines 5a through 5e	6	
7	Subtract line 6 from line 4	7	0.
8	Personal holding company tax (attach Schedule PH (Form 1120))	8	
9a	Recapture of investment credit (attach Form 4255)	9a	
b	Recapture of low-income housing credit (attach Form 8611)	9b	
c	Interest due under the look-back method-completed long-term contracts (attach Form 8697)	9c	
d	Interest due under the look-back method-income forecast method (attach Form 8866)	9d	
e	Alternative tax on qualifying shipping activities (attach Form 8902)	9e	
f	Other (see instructions - attach statement)	9f	
10	Total. Add lines 9a through 9f	10	
11	Total tax. Add lines 7, 8, and 10. Enter here and on page 1, line 31	11	0.

Part II - Payments and Refundable Credits

12	2016 overpayment credited to 2017	12	
13	2017 estimated tax payments	13	
14	2017 refund applied for on Form 4466	14	
15	Combine lines 12, 13, and 14	15	
16	Tax deposited with Form 7004	16	
17	Withholding (see instructions)	17	
18	Total payments. Add lines 15, 16, and 17	18	
19	Refundable credits from:		
a	Form 2439	19a	
b	Form 4136	19b	
c	Form 8827, line 8c	19c	
d	Other (attach statement - see instructions)	19d	
20	Total credits. Add lines 19a through 19d	20	
21	Total payments and credits. Add lines 18 and 20. Enter here and on page 1, line 32	21	

Schedule K Other Information (see instructions)

1	Check accounting method: a <input type="checkbox"/> Cash b <input checked="" type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) ▶	Yes	No
2	See the instructions and enter the:		
a	Business activity code no. ▶ 221300		
b	Business activity ▶ WATER SUPPLY		
c	Product or service ▶ WATER SUPPLY		
3	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? If "Yes," enter name and EIN of the parent corporation ▶ MIDDLESEX WATER COMPANY 22-1114430	X	
4	At the end of the tax year:		
a	Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G)	X	
b	Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part II of Schedule G (Form 1120) (attach Schedule G)		X

Form 1120 (2017)

Schedule K Other Information (continued from page 3)

				Yes	No
5 At the end of the tax year, did the corporation: <ul style="list-style-type: none"> a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on Form 851, Affiliations Schedule? For rules of constructive ownership, see instructions If "Yes," complete (i) through (iv) below.					X
(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock		
b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions If "Yes," complete (i) through (iv) below.					X
(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Country of Organization	(iv) Maximum Percentage Owned in Profit, Loss, or Capital		
6 During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? See sections 301 and 316 If "Yes," file Form 5452, Corporate Report of Nondividend Distributions. See the instructions for Form 5452. If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.					X
7 At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of the total voting power of all classes of the corporation's stock entitled to vote or at least 25% of the total value of all classes of the corporation's stock? For rules of attribution, see section 318. If "Yes," enter: (a) Percentage owned <input type="text"/> and (b) Owner's country <input type="text"/> (c) The corporation may have to file Form 5472, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached <input type="text"/>					X
8 Check this box if the corporation issued publicly offered debt instruments with original issue discount If checked, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments.				<input type="checkbox"/>	
9 Enter the amount of tax-exempt interest received or accrued during the tax year <input type="text"/> \$					
10 Enter the number of shareholders at the end of the tax year (if 100 or fewer) <input type="text"/> 1					
11 If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.				<input type="checkbox"/>	
12 Enter the available NOL carryover from prior tax years (do not reduce it by any deduction reported on page 1, line 29c.) <input type="text"/> \$					
13 Are the corporation's total receipts (page 1, line 1c, plus lines 4 through 10) for the tax year and its total assets at the end of the tax year less than \$250,000? If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year <input type="text"/> \$					X
14 Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement? See instructions If "Yes," complete and attach Schedule UTP.					X
15a Did the corporation make any payments in 2017 that would require it to file Form(s) 1099?				X	
b If "Yes," did or will the corporation file required Forms 1099?				X	
16 During this tax year, did the corporation have an 80% or more change in ownership, including a change due to redemption of its own stock?					X
17 During or subsequent to this tax year, but before the filing of this return, did the corporation dispose of more than 65% (by value) of its assets in a taxable, non-taxable, or tax-deferred transaction?					X
18 Did the corporation receive assets in a section 351 transfer in which any of the transferred assets had a fair market basis or fair market value of more than \$1 million? During the corporation's tax year, did the corporation make any payments that would require it to file Forms 1042 and 1042-S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474) of the Code?					X

Schedule L Balance Sheets per Books	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
Assets				
1 Cash		11,055.		3,893.
2a Trade notes and accounts receivable	44,188.		44,494.	
b Less allowance for bad debts	(4,088.)	40,100.	(4,322.)	40,172.
3 Inventories				
4 U.S. government obligations				
5 Tax-exempt securities				
6 Other current assets (att. stmt.) STMT 4		2,072.		1,919.
7 Loans to shareholders				
8 Mortgage and real estate loans				
9 Other investments (att. stmt.)				
10a Buildings and other depreciable assets	1,423,750.		2,049,362.	
b Less accumulated depreciation	(143,157.)	1,280,593.	(166,401.)	1,882,961.
11a Depletable assets				
b Less accumulated depletion				
12 Land (net of any amortization)		6,342.		6,342.
13a Intangible assets (amortizable only)				
b Less accumulated amortization				
14 Other assets (att. stmt.) STMT 5		34,721.		20,354.
15 Total assets		1,374,883.		1,955,641.
Liabilities and Shareholders' Equity				
16 Accounts payable		22,191.		13,228.
17 Mortgages, notes, bonds payable in less than 1 year				
18 Other current liabilities (att. stmt.) STMT 6		1,155,359.		1,741,053.
19 Loans from shareholders				
20 Mortgages, notes, bonds payable in 1 year or more				
21 Other liabilities (att. stmt.) STMT 7		47,812.		47,006.
22 Capital stock: a Preferred stock				
b Common stock	1,000.	1,000.	1,000.	1,000.
23 Additional paid-in capital		398,235.		398,235.
24 Retained earnings - Appropriated (attach statement)				
25 Retained earnings - Unappropriated		-249,714.		-244,881.
26 Adjustments to shareholders' equity (attach statement)				
27 Less cost of treasury stock				
28 Total liabilities and shareholders' equity		1,374,883.		1,955,641.

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return

Note: The corporation may be required to file Schedule M-3. See instructions.

1 Net income (loss) per books		7 Income recorded on books this year not included on this return (itemize):	
2 Federal income tax per books		Tax-exempt interest \$	
3 Excess of capital losses over capital gains			
4 Income subject to tax not recorded on books this year (itemize):		8 Deductions on this return not charged against book income this year (itemize):	
5 Expenses recorded on books this year not deducted on this return (itemize):		a Depreciation \$	
a Depreciation \$		b Charitable contributions \$	
b Charitable contributions \$			
c Travel and entertainment \$		9 Add lines 7 and 8	
6 Add lines 1 through 5		10 Income (page 1, line 28) - line 6 less line 9	

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)

1 Balance at beginning of year	-249,714.	5 Distributions:	
2 Net income (loss) per books	4,834.	a Cash	
3 Other increases (itemize):		b Stock	
		c Property	
		6 Other decreases (itemize):	
		SEE STATEMENT 8	1.
		7 Add lines 5 and 6	1.
4 Add lines 1, 2, and 3	-244,880.	8 Balance at end of year (line 4 less line 7)	-244,881.

NOTICE OF PROPOSED RATE CHANGES

To Our Customers:

Twin Lakes Utilities, Inc. is filing a request with the Pennsylvania Public Utility Commission (PUC) to increase your water rates as of September 19, 2019. This notice describes the company's rate request, the PUC's role, and what actions you can take.

Twin Lakes Utilities, Inc. has requested an overall rate increase of \$211,793 per year. If the company's entire request is approved, the total bill for a residential customer using 2,500 gallons would increase from \$96.91 to \$254.44 per month or by 162.50%.

To find out your customer class or how the requested increase may affect your water bill, contact Twin Lakes Utilities, Inc. at 1-800-523-7224. The rates requested by the company may be found in Tariff No. 4, Supplement No. 8, Sixth Revised Page No. 4. You may examine the material filed with the PUC which explains the requested increase and the reasons for it. A copy of this material is kept at Twin Lakes Utilities, Inc.'s office.

The state agency that approves rates for public utilities is the PUC. The PUC will examine the requested rate increase and can prevent existing rates from changing until it investigates and/or holds hearings on the request. The company must prove that the requested rates are reasonable. After examining the evidence, the PUC may grant all, some, or none of the request or may reduce existing rates.

The PUC may change the amount of the rate increase or decrease requested by the utility for each customer class. As a result, the rate charged to you may be different than the rate requested by the company shown above.

There are three ways to challenge a company's request to change its rates:

1) You can file a formal complaint. If you want a hearing before a PUC judge, you must file a formal complaint. By filing a formal complaint, you assure yourself the opportunity to take part in hearings about the rate increase request. All complaints should be filed with the PUC before September 19, 2019. If no formal complaints are filed, the Commission may grant all, some or none of the request without holding a hearing before a PUC judge.

2) You can send the PUC a letter telling why you object to the requested rate increase. Sometimes there is information in these letters that makes the PUC aware of problems with the company's service or management. This information can be helpful when the PUC investigates the rate request.

Send your letter or formal complaint form to the Pennsylvania Public Utility Commission, Post Office Box 3265, Harrisburg PA 17105-3265.

3) You can be a witness at a public input hearing. Public input hearings are held if the PUC opens an investigation of the company's rate request and if there is a large number of customers interested in the case. At these hearings you have the opportunity to present your views in person to the PUC judge hearing the case and the company representatives. All testimony given "under oath" becomes part of the official rate case record. These hearings are held in the service area of the company.

Twin Lakes Utilities, Inc.

RECEIVED

JUL 23 2019

AFFIDAVIT

PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

STATE OF NEW JERSEY

}ss:

Middlesex County

A. Bruce O'Connor, being duly sworn (affirmed) according to law, deposes and says that he is Vice President and Treasurer of Twin Lakes Utilities, Inc.; that he is authorized to and does make this affidavit for it; and that the customer notice was mailed this 19th day in the month of July in the year of 2019.

.....
A. Bruce O'Connor
Vice President and Treasurer



.....
Signature of Affiant

Sworn and subscribed before me this

19th day of July, 2019

My Commission Expires

SELENA MONTERO
NOTARY PUBLIC OF NEW JERSEY
Comm. # 50095002
My Commission Expires 12/28/2023


.....
Signature of Official Administering Oath

AFFIDAVIT

RECEIVED

STATE OF NEW JERSEY

JUL 23 2019

} SS:

PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

Middlesex County

A. Bruce O'Connor, being duly sworn (affirmed) according to law, deposes and says that he is Vice President and Treasurer of Twin Lakes Utilities, Inc.; that he is authorized to and does make this affidavit for it; and that the facts set forth (are true and correct; or are true and correct to the best of his/her knowledge, information and belief and he expects the said to be able to prove the same at the hearing hereof).

.....

A. Bruce O'Connor
Vice President and Treasurer

A. Bruce O'Connor
Signature of Affiant

Sworn and subscribed before me this

19th day of July, 2019

My Commission Expires

SELENA MONTERO
NOTARY PUBLIC OF NEW JERSEY
Comm. # 50095002
My Commission Expires 12/28/2023

Selena
Signature of Official Administering Oath



Affidavit affirming factual nature of all data submitted

CERTIFICATE OF SERVICE

I hereby certify that I have this day served a true copy of the foregoing document upon the participants, listed below, in the manner indicated below, and in accordance with the requirements of § 1.54 (relating to service by a party).

VIA HAND DELIVERY

Bohdan R. Pankiw, Chief Counsel
Law Bureau
Pennsylvania Public Utility Commission
P.O. Box 3265
Harrisburg, PA 17105-3265

Mr. Paul Diskin
Director
Bureau of Technical Utility Services
Pennsylvania Public Utility Commission
P.O. Box 3265
Harrisburg, PA 17105-3265

Richard A. Kanaskie, Esquire
Director,
Office of Investigation & Enforcement
Pennsylvania Public Utility Commission
P.O. Box 3265
Harrisburg, PA 17105-3265

Tanya McCloskey, Esquire
Office of Consumer Advocate
555 Walnut Street
5th Floor, Forum Place
Harrisburg, PA 17101-1923

Mr. John Evans
Small Business Advocate
Office of Small Business Advocate
300 N. Second Street
Suite 202
Harrisburg, PA 17101

Charles E. Rainey, Jr., Esquire
Chief Administrative Law Judge
Office of Administrative Law Judge
Pennsylvania Public Utility Commission
P.O. Box 3265
Harrisburg, PA 17105-3265

Dated: July 19, 2019



John J. Gallagher
Counsel for Twin Lakes
Utilities, Inc.
711 Forrest Road
Harrisburg, PA 17112
jgallagher@jglawpa.com

CERTIFICATE OF SERVICE

I hereby certify that I have this day served a true copy of the foregoing documents upon the participants, listed below, in the manner indicated below, and in accordance with the requirements of § 1.54 (relating to service by a party).

VIA FIRST CLASS MAIL

Christine Maloni Hoover, Esquire
Office of Consumer Advocate
555 Walnut Street
5th Floor, Forum Place
Harrisburg, PA 17101-1923

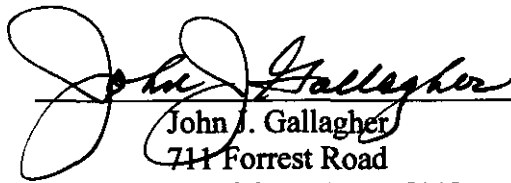
Charles Daniel Shields, Esquire
Office of Trial Staff
Pennsylvania Public Utility Commission
P.O. Box 3265
Harrisburg, PA 17105-3265

Mr. John Evans
Office of Small Business Advocate
330 N. Second Street
Suite 202
Harrisburg, PA 17101

RECEIVED

JUL 23 2019

PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU


John J. Gallagher
711 Forrest Road
Harrisburg, PA 17112
(717) 599-5839
jgallagher@jglawpa.com

Dated: July 19, 2019