

**PENNSYLVANIA  
PUBLIC UTILITY COMMISSION  
Harrisburg, PA 17120**

Public Meeting held December 21, 2023

Commissioners Present:

Stephen M. DeFrank, Chairman  
Kimberly Barrow, Vice Chair  
Ralph V. Yanora  
Kathryn L. Zerfuss  
John F. Coleman, Jr.

Tanya McClosky, Acting Consumer Advocate

C-2014-2447138  
C-2014-2447169

v.

Hidden Valley Utility Services, L.P.  
(Water and Wastewater Divisions)

Pennsylvania Public Utility Commission, et al.,

R-2018-3001306  
R-2018-3001307

v.

Hidden Valley Utility Services, L.P.  
(Water and Wastewater Divisions)

**OPINION AND ORDER**

**BY THE COMMISSION:**

Before the Pennsylvania Public Utility Commission (Commission) for consideration and disposition is the Exception of the Commission's Bureau of Investigation and Enforcement (I&E), filed on October 26, 2023, to the Initial Decision

on Remand of Administrative Law Judge Katrina L. Dunderdale (ALJ Dunderdale) issued on October 6, 2023 (Initial Decision on Remand or Remand I.D.) in *Tanya J. McCloskey, Acting Consumer Advocate v. Hidden Valley Utility Services, L.P. (Water and Wastewater)* at Docket Nos. C-2014-2447138 and C-2014-2447169. Also before the Commission is the Petition for Amendment by Hidden Valley Utility Services, L.P. (Petition) seeking amendment of Ordering Paragraph No. 11 of the Commission's Opinion and Order in *Pennsylvania Public Utility Commission v. Hidden Valley Utility Services, L.P. (Water and Wastewater)* at Docket Nos. R-2018-30011306 and R-2018-3001307, entered on March 29, 2019 (*March 2019 Order*), filed by Hidden Valley Utility Services, L.P. (Hidden Valley or the Company) on October 31, 2023.

No opposition to either the Exception of I&E or the Petition of Hidden Valley was filed. On November 6, 2023, the Office of Consumer Advocate (OCA) filed a Letter in Lieu of an Answer in support of Hidden Valley's Petition, and on that same date, Hidden Valley filed a Letter stating that it is not filing Replies to the I&E Exception, based upon Hidden Valley's agreement with I&E's Exception.

For the purposes of our present disposition, we shall consolidate our consideration of the Exception of I&E to the Initial Decision on Remand and Hidden Valley's Petition to amend the *March 2019 Order*. For the reasons discussed more fully, *infra*, we shall grant I&E's Exception and amend the Initial Decision on Remand, and grant Hidden Valley's Petition to amend the *March 2019 Order*, such that the Opinion and Order in both proceedings will include the corrected terms under which the Company is to complete an independent financial audit of its records.

## **I. Consolidation of the Exception and the Petition**

As a preliminary procedural matter, we shall order that the present disposition of both I&E's Exception and Hidden Valley's Petition be consolidated.

Section 5.81(a) of the Commission’s Regulations provides that “[t]he Commission or presiding officer, *with or without motion, may order proceedings involving a common question of law or fact to be consolidated.* The Commission or presiding officer may make orders concerning the conduct of the proceeding as *may avoid unnecessary costs or delay.*” 52 Pa. Code § 5.81(a) (emphasis added).

In the present case, both the Exception and the Petition pertain to the requirement in the respective proceedings that the Company complete an independent financial audit of its records. The Exception seeks to correct an error in the Initial Decision on Remand’s ordering paragraph referencing the terms governing the Company’s duty to complete the audit. Exc. at 2. If I&E’s Exception is granted, Hidden Valley’s Petition seeks to have the corrected terms governing the Company’s duty to complete the Company’s financial audit incorporated into the *March 2019 Order*. Petition at 9.

Because our consideration and disposition of both the Exception and the Petition involve a common issue of fact, *i.e.*, the terms governing the duty of the Company to complete an independent financial audit, we shall consolidate our consideration and disposition of I&E’s Exception and Hidden Valley’s Petition, in the interest of judicial and administrative economy.

## **II. Background and History of the Related Proceedings**

This matter pertains to the Commission’s directive in the above-captioned consolidated rate proceedings at Docket Nos. R-2018-30011306 and R-2018-3001307 (Rate Proceeding) that, as a condition of the grant of a rate increase for Hidden Valley’s water and wastewater operations, Hidden Valley be required to complete an independent

financial audit of its operations for the period of 2015 through 2018. *March 2019 Order* at ¶ 11. Hidden Valley concedes it has not yet completed the audit. Petition at 1.

In separate consolidated complaint proceedings at the above-captioned Docket Nos. C-2014-2447138 and C-2014-2447169 (Complaint Proceeding), the Parties addressed the issue of the terms governing the independent financial audit directed by the Rate Proceeding. Hidden Valley and some of the Parties to the Complaint Proceeding (Joint Parties) filed a Joint Petition for Approval of Unanimous<sup>1</sup> Settlement of All Issues (the Settlement), filed on May 25, 2023.

Specifically, the Joint Parties agreed that the financial audit directed in the Rate Proceeding for records from 2015 to 2018 would be less relevant than a more recent audit of Company records. Accordingly, the Joint Parties stipulated that as a condition of the Settlement, Hidden Valley would complete an independent financial audit of its records for the period 2020 through 2022. Settlement at ¶41-43. In addition, the Joint Parties agreed that Hidden Valley would file the present Petition to amend the *March 2019 Order* at Ordering Paragraph No. 11 in the Rate Proceeding, to be consistent with the terms agreed upon in the Settlement of the Complaint Proceeding. Settlement at ¶ 43.

#### **A. The Rate Proceeding**

The procedural history of the Rate Proceeding is set forth in the *March 2019 Order* and is incorporated herein by reference. *See, March 2019 Order* at 3-6. Relevant to the present disposition, the *March 2019 Order* was the final Commission Order resolving the water and wastewater rate cases initiated by Hidden

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<sup>1</sup> The Settlement is joined by all *active* parties, including Hidden Valley, I&E, the OCA and all active customer complainants. *See, I&E Exc.* at 1.

Valley. In the context of the Rate Proceeding, the parties disputed the accuracy of Hidden Valley's annual reports. *See, March 2029 Order* at 11, 22 and 31.

To remedy the accuracy of Hidden Valley's annual reports, and as a condition for granting the approved rate increases, the Commission directed:

That, within one hundred twenty (120) days after the date of entry of this Opinion and Order in this proceeding, Hidden Valley Utility Services, L.P. shall cause to be conducted an independent financial audit of its records from 2015 through 2018 by an outside independent financial accounting firm or office which has not previously provided auditing services to Hidden Valley Utility Services, L.P. Upon completion of the independent financial audit, Hidden Valley Utility Services, L.P. shall file a notice at this docket number and serve a copy of said notice on all Parties to this proceeding stating that the independent financial audit has been completed. Hidden Valley Utility Services, L.P. shall file the independent financial audit with the Commission's Secretary's Bureau and the Commission's Bureau of Technical Utility Services.

*March 2019 Order* at Ordering Para. No. 11.

On July 9, 2019, Hidden Valley filed a Motion to Extend the Time Period for Completing an Independent Financial Audit (Motion), asking the Commission for an additional sixty (60) days to complete the financial audit required by Ordering Paragraph 11. The OCA and the Hidden Valley Foundation, Inc. (the Foundation) opposed the Motion.

On August 29, 2019, the Commission denied the requested extension, in part, because it found that Hidden Valley failed to establish good cause for the requested extension, as required by 52 Pa. Code § 1.15(a). *Pa. PUC v. Hidden Valley Utility*

*Services, L.P. (Water and Wastewater Divisions)*, Docket Nos. R-2018-3001306 and R-2018-3001307 (Opinion and Order entered August 29, 2019).

On October 31, 2023, Hidden Valley filed the present Petition to amend the terms governing the independent financial audit directed by the *March 2019 Order*.

On November 6, 2023, the OCA filed a letter in lieu of an Answer in support of Hidden Valley's Petition.

## **B. The Complaint Proceeding**

The procedural history of the Complaint Proceeding is set forth by the ALJ's Initial Decision on Remand and is incorporated herein by reference. *See*, Remand I.D. at 2-14. Relevant to the present disposition, on May 25, 2023, the Joint Parties sought approval of the Settlement.

On October 6, 2023, the ALJ issued the Initial Decision on Remand, which adopted the Joint Parties' proposed Settlement *without modification*. The Settlement terms included a provision to modify the dates for which the Company was required to conduct a financial audit under the Rate Proceeding. Remand I.D. at 46.

On October 26, 2023, I&E filed a single Exception to correct the ALJ's recitation of the terms of the Settlement at Ordering Paragraph No. 3, governing the terms under which the Company must complete the financial audit. I&E Exc. at 2.

On November 6, 2023, Hidden Valley filed a Letter indicating it is not filing Reply Exceptions, based upon its agreement with the Exception filed by I&E.

### III. Legal Standards

We advise the Parties that any issue or argument that we do not specifically address herein has been duly considered and will be denied without further discussion. The Commission is not required to consider expressly or at length each contention or argument raised by the parties. *Consolidated Rail Corporation v. Pa. PUC*, 625 A.2d 741 (Pa. Cmwlth. 1993); *also see, generally, Univ. of Pa. v. Pa. PUC*, 485 A.2d 1217 (Pa. Cmwlth. 1984).

With respect to Hidden Valley's Petition, the Public Utility Code establishes a party's right to seek relief following the issuance of our final decisions pursuant to Subsections 703(f) and (g), 66 Pa. C.S. § 703(f) and § 703(g), relating to rehearings, as well as the rescission and amendment of orders. Such requests for relief must be consistent with Section 5.572 of our Regulations, 52 Pa. Code § 5.572, relating to petitions for relief following the issuance of a final decision.

The standards for granting a Petition for Amendment/Reconsideration were set forth in *Duick v. Pennsylvania Gas and Water Company*, 56 Pa. P.U.C. 553 (1982):

A Petition for Reconsideration, under the provisions of 66 Pa. C.S. § 703(g), may properly raise any matters designed to convince the Commission that it should exercise its discretion under this code section to rescind or amend a prior order in whole or in part. In this regard, we agree with the court in the *Pennsylvania Railroad Company* case, wherein it was stated that “[p]arties . . . cannot be permitted by a second motion to review and reconsider, to raise the same questions which were specifically decided against them . . . .” What we expect to see raised in such petitions are new and novel

arguments, not previously heard, or considerations which appear to have been overlooked by the Commission.

*Duick*, 56 Pa. P.U.C. at 559 (quoting *Pennsylvania Railroad Co. v. Pennsylvania Public Service Commission*, 179 A. 850, 854 (Pa. Super. 1935)).

Under the standards of *Duick*, a petition for amendment/reconsideration may properly raise any matter designed to convince this Commission that we should exercise our discretion to amend or rescind a prior Order, in whole or in part. Such petitions are likely to succeed only when they raise “new and novel arguments” not previously heard or considerations which appear to have been overlooked or not addressed by the Commission. *Duick*, 56 Pa. P.U.C. at 559.

As we proceed in our review, we note that the considerations of *Duick*, on application, essentially, require a two-step analysis. *See, e.g., SBG Management Services, Inc./Colonial Garden Realty Co., L.P. v. Philadelphia Gas Works*, Docket No. C-2012-2304183 (Order entered May 19, 2019) (discussing *Application of La Mexicana Express Service, LLC, to transport persons in paratransit service, between points within Berks County*, Docket No. A-2012-2329717; A-6415209 (Order entered September 11, 2014)). The first step is that we determine whether a party has offered new and novel arguments or identified considerations that appear to have been overlooked or not addressed by the Commission in its previous order. *Id.* The second step of the *Duick* analysis is to evaluate the new or novel argument, or overlooked consideration that is alleged, in order to determine whether to modify our previous decision. *Id.* We will not necessarily modify our prior decision just because a party offers a new and novel argument or identifies a consideration that was overlooked or not addressed by the Commission in its previous order. *Id.*



With respect to I&E's Exception, we note that the Exception seeks a correction of the ALJ's Initial Decision on Remand regarding the ALJ's description of a term of Settlement, where the ALJ approved the Joint Parties' proposed Settlement *without modification*.

We note that the Commission promotes settlements and the benchmark for determining the acceptability of a settlement is whether the proposed terms and conditions are in the public interest. 52 Pa. Code §5.231; *Pa. PUC v. C.S. Water & Sewer Assocs.*, 74 Pa. P.U.C. 767 (1991); *Pa. PUC v. York Water Co.*, Docket No. R-00049165 (Order entered October 4, 2004).

#### **IV. Discussion**

In the Initial Decision on Remand, the ALJ made twenty-seven Findings of Fact and reached eight Conclusions of Law. Remand I.D. at 20-24, 45-46. We hereby adopt the said findings and conclusions, unless they are expressly rejected, or rejected by necessary implication from our disposition of this Opinion and Order.

We note that the single Exception by I&E to the Initial Decision on Remand is raised to correct the alleged error in the ALJ's recitation of the Settlement's terms governing Hidden Valley's duty to perform a financial audit. *See*, Settlement at ¶ 41. In addition, we have further reviewed all the uncontested terms of the proposed Settlement and finding the ALJ's analysis to be reasonable and supported by substantial evidence and the terms of the proposed Settlement to be in the public interest, we shall approve and adopt the remaining uncontested terms of the Settlement without further discussion. *See*, Settlement at *passim*.

## **A. Exception of I&E and Replies in the Complaint Proceeding**

### **1. Positions of the Parties**

In the Complaint Proceeding before the ALJ, the Joint Parties' proposed terms of the Settlement. Under the Settlement, Hidden Valley agreed to complete and file the financial audit within 120 days:

Within 120 days of the entry of an Order approving this settlement, or the deadline established in the rate proceedings at Docket Nos. R-2018-3001306 and R-2018-3001307, whichever is earlier, [Hidden Valley] will file this completed independent audit with the Secretary's Bureau and the Bureau of Technical Utility Services...

Settlement ¶ 41.

Additionally, Appendix D to the Settlement contained Joint Proposed Ordering Paragraphs, which summarized the financial audit term as follows:

(b) That [Hidden Valley] be directed to cause to be conducted an independent audit of its financial statements, prepared in accordance with Generally Accepted Accounting Principles, from 2020 through 2022 by an outside, independent Certified Public Accounting firm which has not previously provided any services to [Hidden Valley]. Within 120 days of the entry of an Order approving this settlement, or the deadline established in the rate proceedings at Docket Nos. R-2018-3001306 and R-2018-3001307, whichever is earlier, [Hidden Valley] will file this completed independent audit with the Secretary's Bureau and the Bureau of Technical Utility Services in the docket of this proceeding and Docket Nos. R-2018-3001306 and R-2018-3001307, and serve a copy on the parties to the complaint proceedings. [Hidden Valley] will also notify all parties to the rate case proceeding that the audit has been filed, will provide information as to where it

can be found on the PUC's website, and will offer to provide a copy to any rate case party who requests it.

Settlement, Appendix D, Joint Proposed Ordering Paragraphs.

## **2. ALJ's Recommended Decision**

In the ALJ's discussion of Hidden Valley's duty to complete a financial audit, the ALJ expressly approved the 120-day period which was contained in the Settlement, stating:

The presiding officer agrees the Settlement provides more current and more beneficial information by conducting the audit for the three previous years and agrees that *the 120-day time period is a sufficient time period in which to produce and provide the audit.*

Remand I.D. at 42 (emphasis added).

However, the Initial Decision on Remand's Ordering Paragraph 3 directs Hidden Valley to file the completed audit with the Commission within 150 days, stating:

That Hidden Valley Utility Services, L.P. will file a completed independent audit with the Secretary's Bureau and the Bureau of Technical Utility Services in the dockets of these complaint proceedings and in Docket Nos. R-2018-3001306 and R-2018-3001307 *within 150 days of the entry of the Commission's final Order approving the Joint Petition for Approval of Unanimous Settlement.*

Remand I.D. at 47, Ordering Para. No. 3 (emphasis added).

### **3. I&E Exception No. 1 and Replies**

In its Exception No. 1, I&E asserts Ordering Paragraph 3 of the Initial Decision on Remand did not mirror the language of either the Joint Parties' proposed Settlement terms or Joint Proposed Ordering Paragraphs regarding the financial audit because it extended the period to file the financial audit from 120 days to 150 days. *See*, Remand I.D. at 47. However, I& E asserts that the 150-day timeframe contained in the Initial Decision on Remand's Ordering Paragraphs appears to be in error given that, in the discussion of the audit term, the ALJ expressly approved the 120-day period. Exc. at 2-3 (citing, Remand I.D. at 42).

I&E requests that the Commission clarify/modify the Initial Decision on Remand's Ordering Paragraphs to conform with the timeframe contained in the proposed Settlement.

In its Letter Reply notifying the Commission it would not be filing Reply Exceptions, Hidden Valley expressed its agreement with I&E's Exception. Hidden Valley November 6, 2023 Letter.

### **4. Disposition**

Upon review, we agree with I&E that the ALJ's discussion of the Settlement terms governing Hidden Valley's duty to complete a financial audit in the body of the Initial Decision on Remand, *i.e.*, requiring the filing of the financial audit within 120 days, is inconsistent with the language of the Initial Decision on Remand's Ordering Paragraph No. 3, *i.e.*, requiring the filing of the financial audit within 150 days, and appears to be an inadvertent error.

Accordingly, we shall grant I&E's Exception No. 1 and clarify/modify the Initial Decision on Remand, to correct Ordering Paragraph No. 3 to state, consistent with the Joint Parties' proposed ordering paragraph on the issue of Hidden Valley's time frame under which to perform a financial audit, as follows:

That within 120 days of the entry of an Order approving this settlement, or the deadline established in the rate proceedings at Docket Nos. R-2018-3001306 and R-2018- 3001307, whichever is earlier, Hidden Valley Utility Services, L.P. (Water and Wastewater) will file this completed independent audit with the Secretary's Bureau and the Bureau of Technical Utility Services and at Docket Nos. C-2014-2447138 and C-2014-2447169 and Docket Nos. R-2018-3001306 and R-2018-3001307.

## **B. Hidden Valley's Petition in the Rate Proceeding**

### **1. Hidden Valley's Petition and Answers Thereto**

By its Petition, Hidden Valley seeks to amend the Commission's *March 2019 Order*, to be consistent with the modification of the Opinion and Order in the Complaint proceeding, as follows: Specifically, Hidden Valley requests that Ordering Paragraph 11 of the *March 2019 Order* be amended to read as follows:

[Hidden Valley] shall cause to be conducted an independent audit of its financial statements, prepared in accordance with Generally Accepted Accounting Principles, from 2020 through 2022 by an outside, independent Certified Public Accounting firm which has not previously provided any services to [Hidden Valley]. Within 120 days of the entry of an Amended Order in this proceeding or the deadline established in the complaint proceeding at Docket Nos. C-2014-2447138 or C-2014-2447169, whichever is earlier, HVUS will file this completed independent audit with the Secretary's Bureau and the Bureau of Technical Utility Services in the docket of this proceeding and the complaint

proceeding, and serve a copy on the parties to the complaint proceeding. [Hidden Valley] will also notify all parties to this proceeding that the audit has been filed, will provide information as to where it can be found on the PUC's website, and will offer to provide a copy to any rate case party who requests it.

Petition at 9.

Hidden Valley asserts it satisfies the two-step legal standard for amending a final order of the Commission, set forth in *Duick*, where Hidden Valley: (1) offers new arguments based on facts and circumstances that were not present when the Commission issued its *March 2019 Order*; and (2) argues that based on the new arguments and facts presented by Hidden Valley, the Commission should amend the *March 2019 Order* to allow for a more timely and relevant financial audit of Hidden Valley's financial statements to be conducted. Petition. at 6-7.

Specifically, Hidden Valley avers that, regarding the first step in the *Duick* analysis, the Company offers new or novel arguments based on facts and circumstances that were not present when the Commission issued its previous orders regarding the audit requirement. Hidden Valley asserts that because the audit of Company records from 2015-2018 has not yet been completed, the parties to the Complaint Proceeding agree that an audit of the years from 2015-2018 would yield "stale" financial data that would not be as useful as an audit of more current data, *i.e.*, an audit of the Company's records for 2020-2022. Petition at 7.

Hidden Valley avers that it is reasonable and warranted to amend the *March 2019 Order* to be consistent with the proposed Settlement of the Complaint Proceeding, which is supported by all the active parties, including both the Commission's I&E and the OCA. Hidden Valley submits that the circumstances of the Settlement present a new and novel argument that has not previously been considered by the

Commission, and facts that were not present when the Commission issued the *March 2019 Order*. Therefore, Hidden Valley asserts that the first step of the *Duick* analysis has been satisfied. Petition at 7.

Regarding the second step of the *Duick* analysis, Hidden Valley asserts that the Commission should grant the requested relief and amend its prior order. The Company notes that it does not seek to *eliminate* the audit requirement in Ordering Paragraph 11, but rather, seeks to update it so that the audit requirement in the *March 2019 Order* is consistent with the audit requirement in the Settlement reached in the Complaint Proceeding. Hidden Valley notes that, in the Settlement, the Company agreed to complete an audit of its records for the period 2020-2022, because all the parties agreed that an audit of recent Company records would be more helpful than an audit of prior years. Hidden Valley notes that several years have passed since the Company's Rate Cases, and that the Company has now completed the rehabilitative measures that the Commission directed in the Complaint Proceeding (including the installation of a water treatment plant). In addition, Hidden Valley notes that one purpose of the original audit requirement in the Rate Proceeding was to address concerns about alleged inaccuracies in the Company's annual reports. The Company has already submitted corrected annual reports for 2015-2018. Therefore, Hidden Valley asserts that updating the audit requirement in Ordering Paragraph No. 11 would ensure the accuracy of the Company's most recent annual reports for 2020-2022. Petition at 7-8.

## **2. Disposition**

Upon review, we agree with Hidden Valley that it has satisfied the standard in *Duick* for amendment of a prior Commission Order. In addition to Hidden Valley's assertions, we are particularly persuaded by I&E's support for modification of the audit requirement, based upon review and evaluation of the circumstances under which Hidden Valley failed to complete the financial audit as originally directed in the Rate Proceeding,

and conclusion that the failure was mitigated by the subsequent measures by the Company to rectify any financial reporting irregularities. We are further persuaded that I&E's support of the Settlement provision in the Complaint Proceeding which alters the period for which the audit of Hidden Valley's financial records is to be completed, *i.e.*, from 2020-2022 rather than 2015-2018, is evidence that the audit of more recent financial records more adequately serves the Commission's interest in regulatory oversight.

Accordingly, we shall grant Hidden Valley's Petition to amend the language of Ordering Paragraph No. 11 of the *March 2019 Order*.

## V. Conclusion

Upon review of the respective filings and positions of the parties, we shall: (1) grant the Exception of I&E; (2) adopt the ALJ's Initial Decision on Remand as modified by this Opinion and Order, thereby approving the Settlement; and (3) grant Hidden Valley's Petition to amend the *March 2019 Order*; **THEREFORE,**

### **IT IS ORDERED:**

1. That the Exception of the Commission's Bureau of Investigation and Enforcement, to the Initial Decision on Remand of Administrative Law Judge Kathrina L. Dunderdale, issued on October 6, 2023, at Docket Nos. C-2014-2447138; C-2014-2447169, seeking a correction/modification of Ordering Paragraph No. 3, to state:

That within 120 days of the entry of an Order approving this settlement, or the deadline established in the rate proceedings at Docket Nos. R-2018-3001306 and R-2018- 3001307, whichever is earlier, Hidden Valley Utility Services, L.P. (Water and Wastewater) will file this completed independent



audit with the Secretary's Bureau and the Bureau of Technical Utility Services and at Docket Nos. C-2014-2447138 and C-2014-2447169 and Docket Nos. R-2018-3001306 and R-2018-3001307.

is granted, consistent with this Opinion and Order.

2. That, by this Opinion and Order, we shall adopt the Findings of Fact and Conclusions of Law contained in the Initial Decision on Remand of Administrative Law Judge Kathrina L. Dunderdale, issued on October 6, 2023, at Docket Nos. C-2014-2447138; C-2014-2447169, as modified by this Opinion and Order, thereby approving the Joint Petition for Approval of Unanimous Settlement filed by the Commission's Bureau of Investigation and Enforcement, the Office of Consumer Advocate, Hidden Valley Utility Services, L.P. (Water and Wastewater), Sharon Howard-Frieri, Robert J. Kollar and Kellie A. Kuhleman on May 25, 2023, at Docket Nos. C-2014-2447138; C-2014-2447169.

3. That the Petition for Amendment by Hidden Valley Utility Services, L.P. filed by Hidden Valley Utility Services, L.P., on October 31, 2023, seeking amendment of Ordering Paragraph No. 11 of the Commission's Opinion and Order in *Pennsylvania Public Utility Commission v. Hidden Valley Utility Services L.P. (Water and Wastewater)* Docket Nos. R-2018-30011306 and R-2018-3001307 (Order entered March 29, 2019) to state:

That Hidden Valley Utility Services L.P., (Water and Wastewater) shall cause to be conducted an independent audit of its financial statements, prepared in accordance with Generally Accepted Accounting Principles, from 2020 through 2022 by an outside, independent Certified Public Accounting firm which has not previously provided any services to Hidden Valley Utility Services L.P. Within 120 days of the entry of an Amended Order in this proceeding or the deadline established in the complaint proceeding at

Docket Nos. C-2014-2447138 or C-2014-2447169, whichever is earlier, Hidden Valley Utility Services L.P., will file this completed independent audit with the Secretary's Bureau and the Bureau of Technical Utility Services in the docket of this proceeding and the complaint proceeding, and serve a copy on the parties to the complaint proceeding. Hidden Valley Utility Services L.P., will also notify all parties to this proceeding that the audit has been filed, will provide information as to where it can be found on the PUC's website, and will offer to provide a copy to any rate case party who requests it.

is granted, consistent with this Opinion and Order.

**BY THE COMMISSION,**

A handwritten signature in black ink, appearing to read "Rosemary Chiavetta". The signature is written in a cursive, flowing style.

Rosemary Chiavetta  
Secretary

(SEAL)

ORDER ADOPTED: December 21, 2023

ORDER ENTERED: December 21, 2023