
Garrett P. Lent
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File #: 181816

March 15, 2021

VIA ELECTRONIC FILING

Rosemary Chiavetta, Secretary
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street, 2nd Floor North
P.O. Box 3265
Harrisburg, PA 17105-3265

**Re: Petition of Twin Lakes Utilities, Inc. for a Commission Order Authorizing the
Acquisition of Twin Lakes Utilities, Inc. by a Capable Public Utility Pursuant to 66
Pa.C.S. § 529
Docket No. P-2020-3020914**

Dear Secretary Chiavetta:

Pursuant to Ordering Paragraph 14 of the Opinion and Order of the Pennsylvania Public Utility Commission (“Commission”) entered in the above-captioned proceeding on January 14, 2021 (“*Receivership Order*”), enclosed for filing is the Initial Status Report of Aqua Pennsylvania, Inc. (“Aqua”) on the operations of the water system of Twin Lakes Utilities, Inc. (“TLU”). Copies of this status report are being served upon the Water and Wastewater Section of the Commission’s Bureau of Technical Utility Services consistent with Ordering Paragraph 14 of the *Receivership Order*, and as indicated on the Certificate of Service.

Please direct any questions you may have regarding the enclosed filing to the undersigned counsel.

Rosemary Chiavetta, Secretary
March 15, 2021
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Respectfully submitted,

A handwritten signature in black ink, appearing to read "Garrett P. Lent". The signature is written in a cursive style with a large initial "G".

Garrett P. Lent

GPL/kl
Attachment

cc: Honorable Joel H. Cheskis
Dan Searfoorce - TUS
Sean Donnelly - TUS
Patricia Wiedt – Law Bureau
Certificate of Service

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing has been served upon the following persons, in the manner indicated, in accordance with the requirements of 52 Pa. Code § 1.54 (relating to service by a participant).

VIA E-MAIL ONLY

Lauren M. Burge, Esquire
Eckert Seamans Cherin & Mellott, LLC
U.S. Steel Tower
600 Grant Street, 44th Floor
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Jay L. Kooper, General Counsel
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Christine M. Hoover, Esquire
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Bureau of Investigation and Enforcement
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Counsel for Water Authority of Borough of Milford

Date: March 15, 2021



Garrett P. Lent



**INITIAL STATUS REPORT TO THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

TWIN LAKES UTILITIES, INC.
AQUA PENNSYLVANIA, INC., AS RECEIVER

DOCKET NO. P-2020-3020914

Dated: March 15, 2021

A. BACKGROUND

On July 16, 2020, Twin Lakes Utilities, Inc. (“TLU”) filed a Petition for a Commission Order authorizing the acquisition of TLU by another capable public utility pursuant to Section 529 of the Public Utility Code¹ (“TLU Petition”). The TLU Petition was filed as a result of Middlesex Water Company (“Middlesex”), the parent company of TLU, terminating its Service Agreement with TLU. While Aqua Pennsylvania, Inc. (“Aqua” of the “Company”) ultimately opposes the Pennsylvania Public Utility Commission (“PUC” or the “Commission”) ordering Aqua to acquire the TLU system, Aqua agreed to act as Receiver for the TLU system during the pendency of the Section 529 proceeding.²

On December 31, 2020 Deputy Chief Administrative Law Judge Joel H. Cheskis issued an Order Certifying Material Question to the Commission regarding Aqua’s status as Receiver. On January 14, 2021 the Commission entered an Opinion and Order in Docket No. P-2020-3020914 (“Receivership Order”) naming Aqua as Receiver for TLU.³ Aqua was directed to assume its Receivership role on January 15, 2021.⁴ Included within the PUC’s Receiver Order, the Company was directed to “[s]ubmit an initial status report to the Commission within 60 days of assuming operations and then quarterly thereafter to detail any relevant updates pursuant to duties and responsibilities assigned through receivership and that copies of the status report and quarterly updates shall be served upon the Water and Wastewater Section of the Commission’s Bureau of Technical Utility Services.”⁵

Aqua now submits its Initial Status Report (“Status Report”) on the operations of TLU as directed by the Commission.

B. INITIAL STATUS REPORT

1. Pre-Receivership

In its Receivership Order, the Commission directed that Aqua provide notice to the TLU customers of the occurrence of the Receivership and the initiation of a Section 529 proceeding in the same manner as a general rate case and inform the customers to direct future payments for water service to the Receiver as appointed by the Commission.⁶ On January 15, 2021, Aqua provided notice to the TLU customers through direct mailing and provided the same letter notification to the Sagamore Estates Property Owners Association (“Sagamore”) to post on the Sagamore social media account and community bulletin board. A copy of that notice is attached

¹ 66 Pa. C.S. § 529.

² See Aqua Letter of December 16, 2020 filed in this Docket whereby Aqua indicated it would be willing to act as receiver effective January 4, 2021. Subsequently, on December 22, 2020, Aqua filed a letter with the Commission which advised the Commission that Aqua was willing to act as receiver effective January 15, 2021, in order to accommodate Commission review of Aqua’s proposal at the January 14, 2021 public meeting.

³ Petition of Twin Lakes Utilities, Inc. for a Commission Order Authorizing the Acquisition of Twin Lakes Utilities, Inc. by a Capable Public Utility Pursuant to 66 Pa. C.S. § 529, Docket No. P-2020-3020914, Opinion and Order, Ordering Paragraph 2 (January 14, 2021) (hereinafter “Receivership Order”).

⁴ Id.

⁵ Id. Ordering Paragraph No. 14.

⁶ Id. Ordering Paragraph No. 3.

to this Status Report as **Attachment A**. The notice provided customers with information concerning the initiation of the Section 529 proceeding and that all future payments as of January 15, 2021, shall be sent to Aqua, as directed by the Commission.

The Commission directed that utility service serving the TLU facilities be transferred to the Receiver.⁷ Electric service was transferred and established in Aqua's name as Receiver in accordance with the Commission's Receivership Order.

The Commission directed that by January 15, 2021, TLU preserve all hard copy or electronic records, files, bank statements, documents, papers, or any other materials related to the offering of utility water service, including records of all contracts loans, payments, and other arrangements with affiliated companies.⁸ To Aqua's knowledge and belief, Middlesex and TLU have preserved these records.

The Commission directed that by January 15, 2021, TLU turn over copies or originals of all books, records, accounts, and any other information, and all operations assets, and any other property, whether personal or real property, used and useful in the provision of utility water service to customers served by TLU to the Receiver.⁹ The Commission also directed that TLU, including its owners and employees, provide full and unconditional cooperation with the orderly transition of operations, management, and oversight to the Receiver.¹⁰ Middlesex and TLU have provided the necessary documentation and responded to requests for information related to the system for an orderly transition of operations.

2. Financial

The Receivership Order directed Aqua to establish the financial position of TLU at the time Aqua assumed its Receivership role.¹¹ Middlesex provided Aqua with a Trial Balance as of December 31, 2020 and updated as of January 15, 2021. Included with this Status Report as **Attachment C** is the Trial Balance for TLU as of January 15, 2021. Aqua will continue to track expenses and capital improvements related to the TLU system through deferred accounting treatment via establishment of a regulatory asset in accordance with Aqua's Receivership duties.¹²

Additionally, Aqua would like to raise a concerning issue and disagreement regarding certain invoices that were forwarded from Middlesex. Aqua has received a request from Middlesex for payment of certain invoices related to interest on outstanding promissory notes and legal representation in this proceeding, included as **REDACTED Attachment D** and **Attachment E**. Middlesex is asking Aqua to pay for the legal fees incurred by TLU for the docketed proceeding it chose to file at the PUC. Aqua does not believe that it should be required to pay for the legal fees incurred in the name of TLU to bring an action under Section 529

⁷ Id. Ordering Paragraph No. 13.

⁸ Id. Ordering Paragraph No. 6.

⁹ Id. Ordering Paragraph No. 7 and 8.

¹⁰ Id. Ordering Paragraph No. 9.

¹¹ Receivership Order, Ordering Paragraph 2, Appendix A Paragraph 1.q.

¹² Receivership Order, Ordering Paragraph 2, Appendix A Paragraphs 1.r and 1.s.

because of Middlesex's unilateral decision to terminate its service agreement with its subsidiary, TLU.

Middlesex also sent Aqua an invoice for interest charged on promissory notes outstanding between Middlesex and TLU, which contributed to TLU filing the petition in this proceeding – that TLU did not have funds sufficient to make payments on the promissory notes. As Aqua noted in its Main and Reply Briefs filed in this proceeding, it appears that Middlesex is attempting to utilize the Section 529 process to extract additional value out of the TLU water system than it would have otherwise been able to in a voluntarily negotiated, arms-length transaction. Middlesex's attempt to force Aqua to pay the interest on promissory notes outstanding between Middlesex and TLU is further evidence that Aqua's concerns are valid. Having succeeded in relieving itself of operating the water system via Aqua's Receivership, Middlesex now improperly seeks to extract the funds it previously failed to recover from TLU. This is not a proper use of the Section 529 process. The effect of this is that Aqua is now operating in the red at the expense of this filing.

Aqua has refused to pay these invoices and will continue to do so unless ordered to pay them by the Commission. The Company seeks clarification and input from the Administrative Law Judge, if possible, and Commission on this matter.

3. Operations and Capital Expenditures

On January 15, 2021, Aqua began its Receivership duties for the TLU system. Aqua previously performed due diligence on the system consistent with the Commission's September 22, 2020 Opinion and Order in response to the Office of Consumer Advocate's Petition For Issuance of An Interim Emergency Order On An Expedited Basis.¹³ On January 15, 2021, Aqua went on-site and met with TLU representatives to go over operations of the system and address any additional questions. Aqua changed the existing locks and posted its signage at the system.

Aqua has completed the following improvements to the TLU system since beginning its Receivership duties:

- i. Installed an autodialer to monitor power to the well house and chlorine residual.
- ii. Replaced a leaking pressure regulator.

As part of Aqua's Receivership duties, Aqua has identified several improvements to be made to the system in the future. These improvements include:

- i. Replacement of approximately 28,000 lineal feet ("LF") of water main and associated service lines.
- ii. Installation of meter pits and associated meters and ERT devices for approximately 115 customers.

¹³ TLU Petition, Opinion and Order, Ordering Paragraph 6 (September 22, 2020).

- iii. Installation of a 35,000 gallon water storage tank.
- iv. Installation of a New Well Station for the existing well.
- v. Installation of a back-up well.

The above improvements are necessary to continue quality and reliable service to the customers of TLU. These capital improvements and updated costs estimates along with a timeline for installation are included in this Status Report as **Attachment B**. The capital improvements noted in Attachment B are for informational purposes only and Aqua is not committing to complete these projects. Attachment B is included to address Aqua's requirement in the Receivership Order, Appendix A, Paragraph 1.c.

In addition to the above capital improvements, the Company will be conducting a leak survey to identify leaks in the system and will proceed with leak repairs and valve repair/replacement.

As Aqua continues to operate the system to ensure compliance with the Receivership Order, Aqua will make improvements necessary to provide quality and reliable service. Aqua will have further information on operational issues in later reports.

4. Initial Customer Billing

Aqua has implemented the existing rates of TLU as set forth in TLU's Supplement No. 10 to Tariff Water-Pa. P.U.C. No. 4, effective April 19, 2020. Aqua has posted the TLU tariff on Aqua's website and will continue billing customers the rates under the TLU tariff during the pendency of the Receivership.

C. CONCLUSION

Aqua will continue to investigate the system's operations and financial status and will make necessary improvements to operate the TLU system to ensure quality service to the TLU customers for the period of its Receivership duties during the 529 proceeding. Aqua will provide an update to this Initial Status Report on or before June 14, 2021.

ATTACHMENT A



Jan. 15, 2021

Dear Twin Lakes Customer:

Aqua Pennsylvania, Inc. (Aqua) assumed operations of the Twin Lakes water system on Jan. 15, 2021 as its receiver in accordance with an order by the Pennsylvania Public Utility Commission (PUC).

Aqua is one of the largest regulated public utilities in the commonwealth, providing water and wastewater service to approximately 1.4 million people in 32 counties throughout the state. Aqua has a 135-year history of operating water and wastewater systems and will bring this expertise to Twin Lakes as we manage its operations and assets.

Aqua is now providing water service to Twin Lakes' customers until an ultimate determination on its operations and ownership is made by the PUC. During the interim, you will receive bills for service from Aqua at the rates set forth in Twin Lakes' tariff. These rates can be found in the Twin Lakes tariff posted on Aqua's website at AquaAmerica.com.

Aqua plans to bill Twin Lakes customers monthly instead of quarterly, in compliance with Twin Lakes' tariff. Your first **monthly** bill from Aqua will arrive in January, and Aqua will continue monthly billing going forward.

You can pay your bills online by setting up an account at AquaAmerica.com. If you have questions about your bill or service issues, please call Aqua's customer service center at 877.987.2782.

Customer payments may also be mailed to:

Aqua
P.O. Box 70279
Philadelphia, PA 19176-0279

We appreciate your patience through this transition period during which we look forward to providing you quality service.

Sincerely,

A handwritten signature in black ink, appearing to read "Marc A. Lucca".

Marc A. Lucca
President

ATTACHMENT B

Twin Lakes Utilities, Inc. - A Middlesex Water Company
 Sagmore Estates - Shohola Township, Pike County, Pa
 Capital Improvement Plan

	YR1	YR2	YR3	YR4	YR5	YR6	YR7	YR8	YR9	YR10	TOTAL	Notes
Meters/Pits		\$ 136,275	\$ 136,275								\$ 272,550	based on 115 connections
Main Replacements		\$ 2,520,000	\$ 2,520,000								\$ 5,040,000	28,000 lf of 2" pipe to replace @ \$180/lf
Company side services		\$ 115,000	\$ 115,000								\$ 230,000	\$2,000 x 115 connections
Replace water storage tank		\$ 100,000	\$ 300,000								\$ 400,000	35,000 gallon tank
Develop replacement well	\$ 100,000	\$ 100,000									\$ 200,000	
New Well Station		\$ 300,000	\$ 300,000								\$ 600,000	Includes Backup Generation
Legal Fees	\$ 20,000	\$ 15,000	\$ 15,000								\$ 50,000	
Financing and Accounting Charges	\$ 3,000	\$ 3,000	\$ 4,000								\$ 10,000	
Permits (TWP)	\$ 5,000										\$ 5,000	
Engineering Budget	\$ 375,000	\$ 187,500	\$ 187,500								\$ 750,000	
Total	\$ 503,000	\$ 3,476,775	\$ 3,577,775								\$ 7,557,550	
Contingency (5%)											\$ 377,878	
TOTAL PROJECT COST ESTIMATE											\$ 7,935,428	

NOTE: Capital Plan based on 3 year planning and installation as generally required through PENNVEST projects.

ATTACHMENT C

Currency	USD
Amount Type	Period-to-Date
Range	12-Dec

Ledger Company

MWC_SOB
12 TLU

Account	Description	Account	Beginning Balance	Activity	Ending Balance
107799	CWIP- AFUDC	12.00.000.107799.2019.502.00	113,958.16	0	113,958.16
107999	WAM CWIP Projects	12.00.107.107999.2019.502.00	880,574.13	0	880,574.13
117010	Utility Plant Acquisition Adjustment	12.00.000.117010.5831.000.00	33,339.04	0	33,339.04
131001	Cash PNC Operating	12.00.000.131001.0000.000.00	5,782.49	9,717.87	15,500.36
142010	Cust A/R - CC&B	12.00.000.142010.0000.000.00	110,258.22	-34,206.24	76,051.98
144010	Uncollectible Prov - Cust	12.00.000.144010.0000.000.00	-9,873.81	0	-9,873.81
165011	Prepaid - Insur	12.00.000.165011.0000.000.00	2,423.53	0	2,423.53
165150	Prepaid - RE Tax	12.00.000.165150.0000.000.00	230.11	-6.25	223.86
173021	Unbilled Vol Rev - Resid Qtr	12.00.000.173021.0000.000.00	0	10,154.50	10,154.50
186099	Rate Case - WAM	12.00.186.186099.2015.000.00	0.02	0	0.02
186099	Rate Case - WAM	12.00.186.186099.2019.000.00	81,569.97	0	81,569.97
201051	Com Stk, No Par Value - Subs	12.00.000.201051.0000.000.01	-1,000.00	0	-1,000.00
211061	Pd in Cap - Addtl -TUI to sub	12.00.000.211061.0000.000.01	-398,234.87	0	-398,234.87
216001	RE - System Default	12.00.000.216001.0000.000.00	432,342.99	0	432,342.99
232001	A/P - System Default	12.00.000.232001.0000.000.00	367.9	-7,236.05	-6,868.15
232101	Accr Exp - Gnrl/Misc	12.00.000.232101.0000.000.00	-42,822.08	17,364.52	-25,457.56
232810	Accr Rtn Ck Refunds - Remitco	12.00.000.232810.0000.000.00	4,168.87	0	4,168.87
233001	Notes Pybl - Interco	12.00.000.233001.0000.000.01	-2,165,486.00	0	-2,165,486.00
233002	Notes Payable - TLU \$500K LoC (MWC)	12.00.000.233002.0000.000.01	-312,114.84	-6,914.49	-319,029.33
234001	A/P - Interco	12.00.000.234001.0000.000.01	-6,914.49	6,241.28	-673.21
236010	SIT - Current	12.00.000.236010.0000.000.00	108,122.54	755.46	108,878.00
236050	SIT - Prior	12.00.000.236050.0000.000.00	2,085.56	0	2,085.56
253101	Reg Liab-DIT FAS 109 Gross up	12.00.000.253101.4104.000.00	6,366.96	0	6,366.96
253102	Reg Liab-Current Tax	12.00.000.253102.4104.000.00	38,978.20	0	38,978.20
253110	Reg Liab-DIT ACRS/Depreciation	12.00.000.253110.4104.000.00	-20,026.93	0	-20,026.93
253120	Reg Liab-DITSEC 263A Overhead	12.00.000.253120.4104.000.00	5,852.84	0	5,852.84
253190	Reg Liab-DIT Rate Cases	12.00.000.253190.4104.000.00	-9,109.92	0	-9,109.92
254110	Def SIT - ACRS/Depreciation	12.00.000.254110.0000.000.00	-18,618.09	0	-18,618.09
254120	Def SIT - SEC 263A Overhead	12.00.000.254120.0000.000.00	4,580.92	0	4,580.92
254190	Def SIT - Rate Cases	12.00.000.254190.0000.000.00	-8,148.84	0	-8,148.84
254310	Def FIT - ACRS/Depreciation	12.00.000.254310.0000.000.00	-36,176.67	0	-36,176.67

Currency	USD
Amount Type	Period-to-Date
Range	12-Dec

Ledger Company

MWC_SOB
12 TLU

Account	Description	Account	Beginning Balance	Activity	Ending Balance
254320	Def FIT - SEC 263A Overhead	12.00.000.254320.0000.000.00	8,924.30	0	8,924.30
254390	Def FIT - Rate Cases	12.00.000.254390.0000.000.00	-15,432.42	0	-15,432.42
254401	Def FIT - FAS 109 Reg Asset Adjust	12.00.000.254401.4104.000.00	-6,366.96	0	-6,366.96
314000	Wells and Springs	12.00.101.314000.5831.000.00	8,213.48	0	8,213.48
314000	Wells and Springs	12.00.111.314000.5831.000.00	-2,421.96	-10.85	-2,432.81
320000	Land and Land Rights-pumping plant	12.00.101.320000.5831.000.00	6,342.00	0	6,342.00
320000	Land and Land Rights-pumping plant	12.00.111.320000.5831.000.00	-1,342.00	0	-1,342.00
321000	Structures & Improvements	12.00.101.321000.5831.000.00	3,805.00	0	3,805.00
321000	Structures & Improvements	12.00.111.321000.5831.000.00	-1,647.06	-3.17	-1,650.23
325000	Electric Pumping Equipment	12.00.101.325000.5831.000.00	60,350.02	0	60,350.02
325000	Electric Pumping Equipment	12.00.111.325000.5831.000.00	-22,059.83	-81.98	-22,141.81
343000	T&D Mains - NC	12.00.101.343000.5831.000.00	1,042,630.48	0	1,042,630.48
343000	T&D Mains - NC	12.00.111.343000.5831.000.00	-109,417.88	-734.19	-110,152.07
345000	Services - NC	12.00.101.345000.5831.000.00	248,861.40	0	248,861.40
345000	Services - NC	12.00.111.345000.5831.000.00	-43,460.79	-327.67	-43,788.46
346000	Meters - NC	12.00.101.346000.5831.000.00	5,419.00	0	5,419.00
346000	Meters - NC	12.00.111.346000.5831.000.00	-4,251.29	-18.58	-4,269.87
346063	Meters - 5/8"	12.00.101.346063.5831.000.00	5,928.00	0	5,928.00
347000	Meter Installations - NC	12.00.101.347000.5831.000.00	2,144.07	0	2,144.07
347000	Meter Installations - NC	12.00.111.347000.5831.000.00	-13,550.33	-61.17	-13,611.50
347063	Meters Installations - 5/8"	12.00.101.347063.5831.000.00	54,747.60	0	54,747.60
390000	Structures & Improvements	12.00.101.390000.5831.000.00	1,605.00	0	1,605.00
390000	Structures & Improvements	12.00.111.390000.5831.000.00	-368.04	-1.39	-369.43
391000	Office Furn & Equip	12.00.101.391000.5831.000.00	5,725.00	0	5,725.00
391000	Office Furn & Equip	12.00.111.391000.5831.000.00	-5,725.00	0	-5,725.00
392000	Transp Equip	12.00.101.392000.5831.000.00	1,259.00	0	1,259.00
392000	Transp Equip	12.00.111.392000.5831.000.00	-1,259.00	0	-1,259.00
394000	Tool, Shop & Garage Equip	12.00.101.394000.5831.000.00	690	0	690
394000	Tool, Shop & Garage Equip	12.00.111.394000.5831.000.00	-105.12	-1.1	-106.22
397000	Communication Equipment	12.00.101.397000.5831.000.00	4,930.79	0	4,930.79
397000	Communication Equipment	12.00.111.397000.5831.000.00	-1,921.37	-7.83	-1,929.20

Currency	USD
Amount Type	Period-to-Date
Range	12-Dec

Ledger Company

MWC_SOB
12 TLU

Account	Description	Account	Beginning Balance	Activity	Ending Balance
398001	Acquisition Carry over	12.00.111.398001.5831.000.00	-34,722.00	0	-34,722.00
400211	Vol Rev - Resid Qtr	12.00.461.400211.5831.000.00	0	-3,805.35	-3,805.35
400411	FC - Resid Qtr	12.00.461.400411.5831.000.00	0	-6,842.22	-6,842.22
400902	Rev - Late Fees	12.00.471.400902.5831.000.00	0	-1,149.09	-1,149.09
500110	Purch Power - Electric	12.05.623.500110.0000.000.00	0	1,137.00	1,137.00
500310	Lab Testing & Analysis	12.11.642.500310.0000.000.00	0	-403	-403
500510	Materials & Supplies	12.11.642.500510.0000.000.00	0	1.92	1.92
500910	Ops Purchased Svcs	12.41.614.500910.0000.000.00	0	412	412
503030	CCS Billing Fees	12.61.903.503030.0000.000.00	0	-12.49	-12.49
503031	CCS Postage	12.61.903.503031.0000.000.00	0	-12.83	-12.83
503032	CCS Lockbox Services	12.61.903.503032.0000.000.00	0	-14.06	-14.06
505110	Telephone	12.86.921.505110.0000.000.00	0	326.96	326.96
506620	Legal	12.87.923.506620.0000.000.00	0	0.5	0.5
506670	ADP Payroll	12.82.921.506670.0000.000.00	0	93.57	93.57
550110	Gross Payroll	12.21.662.550110.0000.000.00	0	873.12	873.12
550310	Allocated Pysl-Trnsfer In	12.81.923.550310.0000.000.00	0	-138	-138
559810	O&M - All Other	12.21.665.559810.0000.000.00	0	720	720
559819	O&M - NJ One Call	12.21.665.559819.0000.000.00	0	57.7	57.7
559820	A&G - All Other	12.61.903.559820.0000.000.00	0	0.12	0.12
570314	Depr Exp -Wells & Springs	12.00.403.570314.5831.000.00	0	10.85	10.85
570321	Depr Exp -Struct & Improv	12.00.403.570321.5831.000.00	0	3.17	3.17
570325	Depr Exp -Electric Pmp Eqt	12.00.403.570325.5831.000.00	0	81.98	81.98
570343	Depr Exp -T&D Mains	12.00.403.570343.5831.000.00	0	734.19	734.19
570345	Depr Exp -Services	12.00.403.570345.5831.000.00	0	327.67	327.67
570346	Depr Exp -Meters	12.00.403.570346.5831.000.00	0	18.58	18.58
570347	Depr Exp -Meter Installations	12.00.403.570347.5831.000.00	0	61.17	61.17
570390	Depr Exp -Struct & Improv	12.00.403.570390.5831.000.00	0	1.39	1.39
570394	Depr Exp -Tool, Shop & Grq Eqt	12.00.403.570394.5831.000.00	0	1.1	1.1
570397	Depr Exp -Communication Eqt	12.00.403.570397.5831.000.00	0	7.83	7.83
590010	FICA	12.00.408.590010.0000.000.00	0	66.79	66.79
590030	FUTA	12.00.408.590030.0000.000.00	0	5.24	5.24

Detail Trial Balance

Currency	USD
Amount Type	Period-to-Date
Range	12-Dec

Ledger MWC_SOB
 Company 12 TLU

Account	Description	Account	Beginning Balance	Activity	Ending Balance
590050	SUI/SDI	12.00.408.590050.0000.000.00	0	14.03	14.03
590110	Real Estate Tax	12.00.408.590110.0000.000.00	0	6.25	6.25
780010	Interest Charges - Intercompany Debt	12.00.431.780010.0000.000.01	0	14,976.11	14,976.11
801010	SIT - Current	12.00.409.801010.0000.000.00	0	-755.46	-755.46
831010	FIT - Current	12.00.409.831010.0000.000.00	0	-1,429.41	-1,429.41

Total	Company 12	0	0	0
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End of Report

REDACTED ATTACHMENT D



Eckert Seamans Cherin & Mellott, LLC
U.S. Steel Tower
600 Grant Street, 44th Floor
Pittsburgh, PA 15219

TEL 412 566 6000
FAX 412 566 6099
www.eckertseamans.com

TWIN LAKES UTILITIES, INC.
C/O JAY KOOPER, VP, GENERAL COUNSEL & SECRETARY
MIDDLESEX WATER COMPANY
485C ROUTE 1, SUITE 400
ISELIN, NJ 08803

MATTER: 315946-00001

INVOICE: 1590247

NOVEMBER 10, 2020

PAYMENT DUE WITHIN 30 DAYS
OF INVOICE DATE

REGARDING: 529 PROCEEDING

TOTAL FEES FOR PROFESSIONAL SERVICES THROUGH:	10/31/20	\$1,457.50
TOTAL BILL AMOUNT FOR INVOICE #	1590247	\$1,457.50

PLEASE INCLUDE THE INVOICE # ON YOUR REMITTANCE AND MAIL TO:

ECKERT SEAMANS CHERIN & MELLOTT, LLC
P.O. BOX 643187
PITTSBURGH, PA 15264-3187
TELEPHONE 412/566-6000 FACSIMILE 412/566-6099
TAX I.D. #25-1056909



Eckert Seamans Cherin & Mellott, LLC
U.S. Steel Tower
600 Grant Street, 44th Floor
Pittsburgh, PA 15219

TEL 412 566 6000
FAX 412 566 6099
www.eckertseamans.com

TWIN LAKES UTILITIES, INC.
RE: 529 PROCEEDING
NOVEMBER 10, 2020
PAGE: 2

CLIENT: 315946
MATTER: 315946-00001
INVOICE: 1590247 NJK

DATE	ATTY	DESCRIPTION	HOURS
[REDACTED]			
FEES:			1,457.50

TIME SUMMARY

TIMEKEEPER	HOURS	RATE	AMOUNT
[REDACTED]			
TOTAL FEES FOR PROFESSIONAL SERVICES RENDERED THROUGH: 10/31/20	[REDACTED]	HRS	\$1,457.50
TOTAL BILL:			\$1,457.50

ECKERT
SEAMANS
ATTORNEYS AT LAW

Eckert Seamans Cherin & Mellott, LLC
U.S. Steel Tower
600 Grant Street, 44th Floor
Pittsburgh, PA 15219

TEL 412 566 6000
FAX 412 566 6099
www.eckertseamans.com

TWIN LAKES UTILITIES, INC.
JAY KOOPER, SECRETARY
485C ROUTE 1, SUITE 400
ISELIN, NJ 08803

MATTER: 315946-00001

INVOICE: 1599183

DECEMBER 31, 2020

PO 21%0473

-Received

PAYMENT DUE WITHIN 30 DAYS
OF INVOICE DATE

REGARDING: 529 PROCEEDING

TOTAL FEES FOR PROFESSIONAL
SERVICES THROUGH: 12/31/20 \$5,170.00

TOTAL BILL AMOUNT FOR INVOICE # 1599183 \$5,170.00

PLEASE INCLUDE THE INVOICE # ON YOUR REMITTANCE AND MAIL TO:

ECKERT SEAMANS CHERIN & MELLOTT, LLC
P.O. BOX 643187
PITTSBURGH, PA 15264-3187
TELEPHONE 412/566-6000 FACSIMILE 412/566-6099
TAX I.D. #25-1056909

ECKERT
SEAMANS
ATTORNEYS AT LAW

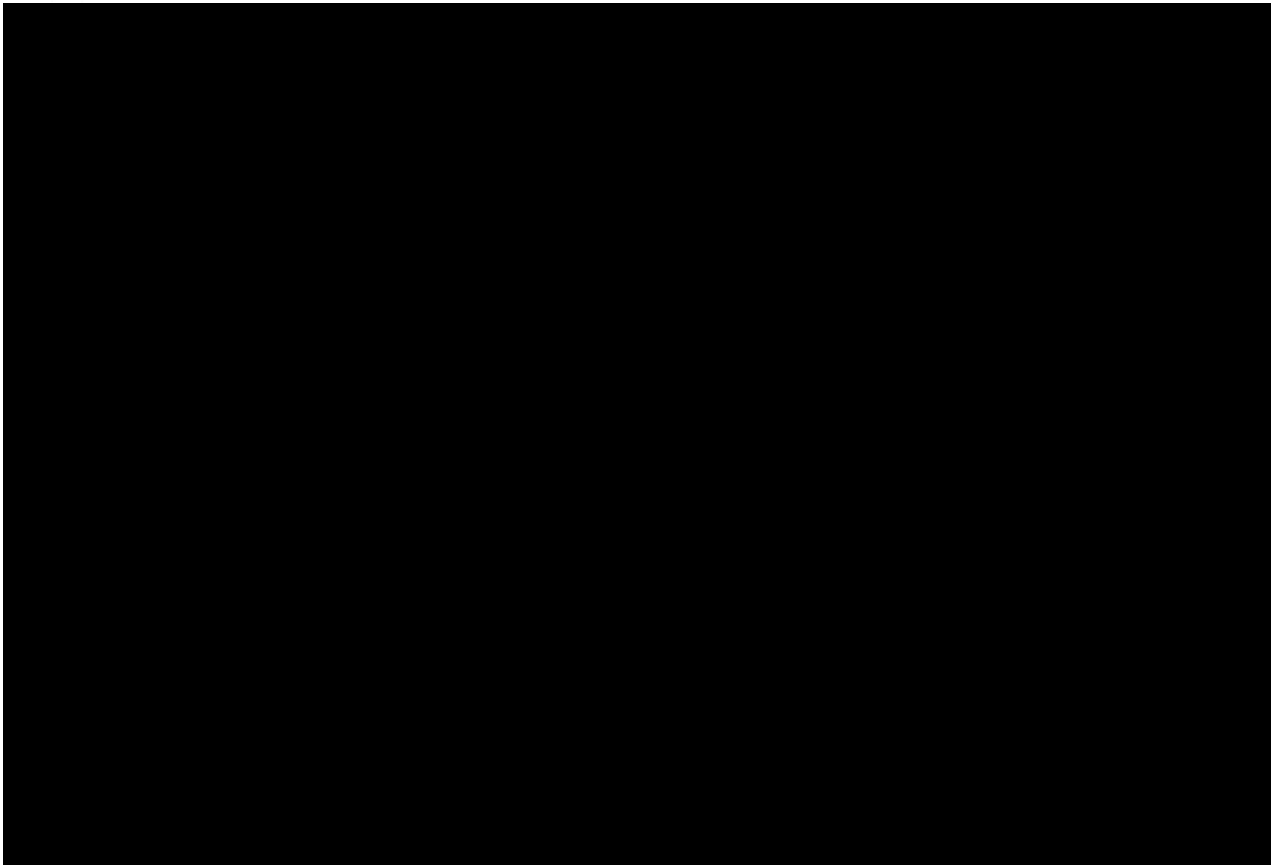
Eckert Seamans Cherin & Mellott, LLC
U.S. Steel Tower
600 Grant Street, 44th Floor
Pittsburgh, PA 15219

TEL 412 566 6000
FAX 412 566 6099
www.eckertseamans.com

TWIN LAKES UTILITIES, INC.
RE: 529 PROCEEDING
DECEMBER 31, 2020
PAGE: 2

CLIENT: 315946
MATTER: 315946-00001
INVOICE: 1599183 NJK

DATE	ATTY DESCRIPTION	HOURS
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FEES: 5,170.00

TIME SUMMARY

TIMEKEEPER	HOURS	RATE	AMOUNT
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TOTAL FEES FOR PROFESSIONAL

ECKERT
SEAMANS
ATTORNEYS AT LAW

Eckert Seamans Cherin & Mellott, LLC
U.S. Steel Tower
600 Grant Street, 44th Floor
Pittsburgh, PA 15219

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www.eckertseamans.com

TWIN LAKES UTILITIES, INC.
RE: 529 PROCEEDING
DECEMBER 31, 2020
PAGE: 3

CLIENT: 315946
MATTER: 315946-00001
INVOICE: 1599183 NJK

SERVICES RENDERED THROUGH: 12/31/20



HRS

\$5,170.00

TOTAL BILL:

\$5,170.00

ATTACHMENT E

INVOICE

**MIDDLESEX WATER COMPANY
485C Route 1 South Suite 400
ISELIN, NEW JERSEY 08830
(732) 634-1500**

INVOICE NUMBER: TLU 01-2021
DATE: 02/08/2021

TO: [Twin Lakes Utilities, Inc.](#)
[485C Route One South, Suite 400](#)
[Iselin, NJ 08830](#)

DESCRIPTION OF CHARGES

AMOUNT

[Monthly Interest on Promissory Notes Outstanding \(January 2021\)](#)

AMOUNT OF PROMISSORY NOTE	INTEREST RATE PER YEAR	DAYS	ANNUAL INTEREST	MONTHLY INTEREST
1,000,000.00	7.00%	31	70,000.00	6,027.78
1,165,486.00	7.00%	31	81,584.02	7,025.29
319,029.33	7.00%	31	22,332.05	1,923.04
				14,976.11

TOTAL DUE:

\$ 14,976.11

*****INVOICE DUE UPON RECEIPT*****