



COMMONWEALTH OF PENNSYLVANIA
PENNSYLVANIA PUBLIC UTILITY COMMISSION
COMMONWEALTH KEYSTONE BUILDING
400 NORTH STREET, HARRISBURG, PA 17120

BUREAU OF
INVESTIGATION
&
ENFORCEMENT

January 12, 2023

Via Electronic Filing

Rosemary Chiavetta, Secretary
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street
Harrisburg, PA 17120

Re: Pennsylvania Public Utility Commission
Bureau of Investigation and Enforcement v.
Service Emporium Inc.
Docket No. C-2023-
I&E Formal Complaint (Assessment)

Dear Secretary Chiavetta:

Enclosed for electronic filing please find the Bureau of Investigation and Enforcement's (I&E) **Formal Complaint** for the above-captioned proceeding.

Copies are being served on all parties of record as evidenced in the attached Certificate of Service. Should you have any questions, or concerns, please do not hesitate to contact me.

Sincerely,

A handwritten signature in black ink that reads 'Alphonso Arnold III'. The signature is written in a cursive style with a stylized 'A' and 'I'.

Alphonso Arnold III
Prosecutor
Bureau of Investigation and Enforcement
PA Attorney ID No. 318487
(717) 787-3836
alphonarno@pa.gov

AA/jfm
Enclosures

cc: Per Certificate of Service

NOTICE

A. **You must file an Answer within 20 days of the date of service of this Complaint.** The date of service is the mailing date as indicated at the top of the Secretarial Letter. *See* 52 Pa. Code § 1.56(a). The Answer must raise all factual and legal arguments that you wish to claim in your defense, include the docket number of this Complaint, and be verified. You may file your Answer by mailing an original to:

Rosemary Chiavetta, Secretary
Pennsylvania Public Utility Commission
400 North Street
Harrisburg, PA 17120

Or, you may eFile your Answer using the Commission's website at www.puc.pa.gov. The link to eFiling is located under the Filing & Resources tab on the homepage. If your Answer is 250 pages or less, you are not required to file a paper copy. If your Answer exceeds 250 pages, you must file a paper copy with the Secretary's Bureau.

Additionally, a copy should either be mailed to:

Alphonso Arnold III, Prosecutor
Pennsylvania Public Utility Commission
Bureau of Investigation and Enforcement
400 North Street
Harrisburg, PA 17120

Or, emailed to Mr. Arnold at: alphonarno@pa.gov

B. If you fail to answer this Complaint within 20 days, the Bureau of Investigation and Enforcement will request that the Commission issue an Order imposing the requested relief.

C. You may elect not to contest this Complaint by paying the past due assessment and civil penalty within 20 days. Send only a certified check or money order made payable to the "Commonwealth of Pennsylvania," with the docket number indicated, and mail to:

Rosemary Chiavetta, Secretary
Pennsylvania Public Utility Commission
400 North Street
Harrisburg, PA 17120

D. If you file an Answer which either admits or fails to deny the allegations of the Complaint, the Bureau of Investigation and Enforcement will request the Commission to issue an Order imposing the requested relief set forth in this Complaint.

E. If you file an Answer which contests the Complaint, the matter will be assigned to an Administrative Law Judge for hearing and decision. The Judge is not bound by the penalty set forth in the Complaint and may impose additional and/or alternative penalties as appropriate.

F. If you are a corporation, you must be represented by legal counsel. 52 Pa. Code § 1.21.

G. Alternative formats of this material are available for persons with disabilities by contacting the Commission's ADA Coordinator at (717) 787-8714.

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Pennsylvania Public Utility Commission	:	
Bureau of Investigation and Enforcement	:	
	:	
v.	:	Docket No. C-2023-
	:	
Service Emporium Inc.	:	

FORMAL COMPLAINT

NOW COMES the Bureau of Investigation and Enforcement (“I&E”) of the Pennsylvania Public Utility Commission (“Commission”), by its prosecuting attorney, files this **Assessment Complaint** against Service Emporium Inc. (“Respondent”), pursuant to Section 701 of the Public Utility Code, 66 Pa.C.S. § 701. In support of its Complaint, I&E respectfully represents the following:

Parties and Jurisdiction

1. The Pennsylvania Public Utility Commission, with a mailing address of 400 North Street, Harrisburg, PA 17120, is a duly constituted agency of the Commonwealth of Pennsylvania empowered to regulate public utilities within the Commonwealth pursuant to the Public Utility Code, 66 Pa.C.S. §§ 101, *et seq.*

2. Complainant is the Commission’s Bureau of Investigation and Enforcement and is the entity established by statute to prosecute complaints against public utilities pursuant to 66 Pa.C.S. § 308.2(a)(11). *See also Implementation of Act 129 of 2008; Organization of Bureaus and Offices*, Docket No. M-2008-2071852 (Order entered August 11, 2011) at 5 (transferring authority to prosecute assessment cases to I&E).

3. Complainant is represented by:

Alphonso Arnold III
Prosecutor
Pennsylvania Public Utility Commission
Bureau of Investigation and Enforcement
Commonwealth Keystone Building
400 North Street
Harrisburg, PA 17120
(717) 787-3836
alphonarno@pa.gov

4. Respondent is Service Emporium Inc. and maintains its principal place of business at 2700 South 7th Street, Philadelphia PA, 19148, Attention: John Hollier.

5. Respondent is a “public utility” as that term is defined at 66 Pa.C.S. § 102, as it was engaged in the transporting household goods within the Commonwealth of Pennsylvania for compensation.

6. The Commission issued Respondent a Certificate of Public Convenience on or about July 19, 2016, at A-2015-2472602, for approval to transport household goods between points in the Commonwealth.¹

7. Section 501(a) of the Public Utility Code, 66 Pa.C.S. § 501(a), authorizes and obligates the Commission to execute and enforce the provisions of the Public Utility Code.

8. Section 701 of the Public Utility Code, 66 Pa.C.S. § 701, authorizes the Commission to, *inter alia*, hear and determine complaints against public utilities for a violation of any law or regulation that the Commission has jurisdiction to administer.

¹ Respondent’s operating authority was suspended on May 16, 2022, due to Respondent’s failure to maintain an acceptable tariff on file with the Commission.

9. Section 3301 of the Public Utility Code, 66 Pa.C.S. § 3301, authorizes the Commission to impose civil penalties on any public utility, or any other person or corporation subject to the Commission's authority, for violation(s) of the Public Utility Code and/or Commission regulations. Section 3301(a)-(b) of the Public Utility Code, 66 Pa.C.S. § 3301(a)-(b), allows for the imposition of a separate civil penalty for each violation and each day's continuance of such violation(s).

10. Respondent, in transporting household goods as a common carrier for compensation, is subject to the power and authority of this Commission pursuant to Section 501(c) of the Public Utility Code, 66 Pa.C.S. § 501(c), which requires a public utility to comply with Commission regulations.

11. Pursuant to the provisions of the applicable Commonwealth statutes and regulations, the Commission has jurisdiction over the subject matter of this complaint and the actions of Respondent related thereto.

Factual Background

2020-2021 FISCAL YEAR

12. On or about February 11, 2020, the Commission mailed to Respondent an assessment report for Respondent to report its gross intrastate operating revenues for the 2019 calendar year.

13. The assessment report was accompanied by instructions, which notified Respondent that the report was to be completed and returned to the Commission on or before March 31, 2020. A copy of the assessment report and instructions are attached as I&E Exhibit 1.

14. Respondent failed to file an assessment report stating its 2019 calendar year revenues.

15. On or about September 10, 2020, the Commission mailed to Respondent, by certified mail, an assessment invoice for the July 1, 2020 to June 30, 2021 Fiscal Year (“2020-2021 Fiscal Year”) that was based, in part, on Respondent’s estimated revenues for the 2019 calendar year due to Respondent’s failure to file an assessment report stating its 2019 calendar year revenues. Respondent’s assessment was \$1,060. A copy of the assessment invoice is attached as I&E Exhibit 2.

16. Accompanying the assessment invoice was a notice of assessment that informed Respondent that it was obligated to pay the amount listed on the assessment invoice within thirty (30) days or file objections within fifteen (15) days. A copy of the notice of assessment is attached as I&E Exhibit 3.

17. The assessment invoice and notice of assessment were mailed to Respondent at 1516 North 5th Street, Suite 117, Philadelphia, PA, 19122.

18. The assessment invoice and notice of assessment were returned to the Commission as undeliverable by the postal authorities.

19. Therefore, on or about August 26, 2022, the Commission re-mailed to Respondent, by certified mail, the assessment invoice and notice of assessment.

20. The assessment invoice and notice of assessment were re-mailed to Respondent’s last known mailing address on file with the Commission at 2700 South 7th Street, Philadelphia PA, 19148.

21. On August 29, 2022, Respondent received a copy of the assessment invoice and notice of assessment for the 2020-2021 Fiscal Year. A true and correct copy of proof of delivery of the assessment invoice and notice of assessment is attached as I&E Exhibit 4.

22. The Commission received no objections from Respondent to the assessment amount set forth in the 2020-2021 Fiscal Year Assessment Invoice.

23. Respondent failed to pay its 2020-2021 Fiscal Year Assessment Invoice of \$1,060.

2021-2022 FISCAL YEAR

24. On or about February 10, 2021, the Commission mailed to Respondent an assessment report for Respondent to report its gross intrastate operating revenues for the 2020 calendar year.

25. The assessment report was accompanied by instructions, which notified Respondent that the report was to be completed and returned to the Commission on or before March 31, 2021. A copy of the assessment report and instructions are attached as I&E Exhibit 5.

26. Respondent failed to file an assessment report stating its 2020 calendar year revenues.

27. On or about September 10, 2021, the Commission mailed to Respondent, by certified mail, an assessment invoice for the July 1, 2021 to June 30, 2022 Fiscal Year (“2021-2022 Fiscal Year”) that was based, in part, on Respondent’s estimated revenues for the 2020 calendar year due to Respondent’s failure to file an assessment report stating

its 2020 calendar year revenues. Respondent's assessment was \$750. A copy of the assessment invoice is attached as I&E Exhibit 6.

28. Accompanying the assessment invoice was a notice of assessment that informed Respondent that it was obligated to pay the amount listed on the assessment invoice within thirty (30) days or file objections within fifteen (15) days. A copy of the notice of assessment is attached as I&E Exhibit 7.

29. The assessment invoice and notice of assessment were lost in transit and never delivered to Respondent.

30. Therefore, on or about August 26, 2022, the Commission re-mailed to Respondent, by certified mail, the assessment invoice and notice of assessment.

31. The assessment invoice and notice of assessment were re-mailed to Respondent's last known mailing address on file with the Commission at 2700 South 7th Street, Philadelphia PA, 19148.

32. On August 29, 2022, Respondent received a copy of the assessment invoice and notice of assessment for the 2021-2022 Fiscal Year. *See* I&E Exhibit 4.²

33. The Commission received no objections from Respondent to the assessment amount set forth in the 2021-2022 Fiscal Year Assessment Invoice.

34. Respondent failed to pay its 2021-2022 Fiscal Year Assessment Invoice of \$750.

² The 2020-2021 and 2021-2022 Fiscal Year Assessment Invoices and notices of assessments were both re-mailed to Respondent in the same package.

35. The total outstanding assessment balance for Respondent related to the 2020-2021 and 2021-2022 Fiscal Years is \$1,810.

Violations

COUNTS 1, 2

36. That Respondent failed to report its gross intrastate operating revenues for the 2019 and 2020 calendar years in that it did not file an assessment report for these calendar years. If proven, this is a violation of Section 510(b) of the Public Utility Code, 66 Pa.C.S. § 510(b) (2 counts). The Bureau of Investigation and Enforcement's proposed civil penalty for this violation is \$1,000.³ This civil penalty, consistent with past Commission decisions,⁴ is based on the following factors: (1) the type of violation involved; (2) the amount of Respondent's outstanding assessment balance related to the 2020-2021 and 2021-2022 Fiscal Years; and (3) Respondent's compliance history with the Public Utility Code and Commission's regulations for three (3) years prior to the filing of this Complaint.⁵

COUNTS 3, 4

37. That Respondent failed to satisfy its 2020-2021 and 2021-2022 Fiscal Year Assessments in that it did not pay the amounts due within thirty (30) days of receipt of

³ I&E anticipates that this level of penalty will provide a sufficient deterrent against future violations by Respondent.

⁴ See *Pa. Pub. Util. Comm'n v. Moore Family Holdings, LLC*, Docket No. C-2021-3029489 (Order entered April 14, 2022); *Pa. Pub. Util. Comm'n v. Safety 1st Paratransit Inc.*, Docket No. C-2021-3029522 (Order entered April 14, 2022); *Pa. Pub. Util. Comm'n v. JB Jr. Trucking LLC*, Docket No. C-2021-3029458 (Order entered February 24, 2022).

⁵ A review of the Commission's records for a period of three (3) years prior to the date of the filing of this Complaint demonstrates that Respondent has an acceptable compliance history with the Commission. Although Respondent's certificate has been suspended for its failure to file a tariff with the Commission, there is no evidence that Respondent is operating with a suspended certificate. See 52 Pa. Code § 23.11

each invoice. If proven, this is a violation of Section 510(c) of the Public Utility Code, 66 Pa.C.S. § 510(c) (2 counts). The Bureau of Investigation and Enforcement’s proposed civil penalty for this violation is 15% of the total outstanding assessment balance for the 2020-2021 and 2021-2022 Fiscal Years. Therefore, the Bureau of Investigation and Enforcement’s proposed civil penalty for this violation is \$272.⁶ This civil penalty, consistent with past Commission decisions,⁷ is based on the following factors: (1) the type of violation involved; (2) the amount of Respondent’s outstanding assessment balance related to the 2020-2021 and 2021-2022 Fiscal Years; and (3) Respondent’s compliance history with the Public Utility Code and Commission’s regulations for three (3) years prior to the filing of this Complaint.⁸

WHEREFORE, for all the foregoing reasons, the Pennsylvania Public Utility Commission’s Bureau of Investigation and Enforcement respectfully requests that:

- (a) Respondent be ordered to pay a total of \$3,082, which consists of its outstanding assessment balance of \$1,810 and a total civil penalty of \$1,272 for the above-described violations. Said payment should be made by certified check or money order, made payable to the “Commonwealth of Pennsylvania” with the docket number of this proceeding listed on the check, and mailed to the Secretary’s Bureau of the Commission;
- (b) Respondent be directed to file assessment reports on a going-forward basis; and

⁶ See *supra* note 3.

⁷ See *supra* note 4.

⁸ See *supra* note 5.

- (c) If payment of the assessments and civil penalty is not made, the Bureau of Investigation and Enforcement requests that:
- (1) the Commission issue an Order to cancel the Certificate of Public Convenience issued to Respondent;
 - (2) this matter be referred to the Pennsylvania Office of Attorney General for appropriate action; and
 - (3) the Commission certify motor vehicle registrations to the Pennsylvania Department of Transportation for suspension or revocation.

Respectfully submitted,



Alphonso Arnold III
Prosecutor
PA Attorney ID No.318487

Pennsylvania Public Utility Commission
Bureau of Investigation and Enforcement
Commonwealth Keystone Building
400 North Street
Harrisburg, PA 17120
(717) 787-3836
alphoarno@pa.gov

Date: January 12, 2023

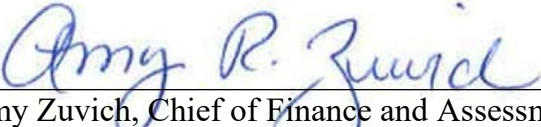
**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Pennsylvania Public Utility Commission	:	
Bureau of Investigation and Enforcement	:	
	:	
v.	:	Docket No. C-2023-
	:	
Service Emporium Inc.	:	

VERIFICATION

I, Amy Zuvich, Chief of Finance and Assessments, Bureau of Administration, Finance and Assessment Section, hereby state that the facts above set forth are true and correct to the best of my knowledge, information, and belief and that I expect the Bureau will be able to prove the same at any hearing held in this matter. I understand that the statements herein are made subject to the penalties of 18 Pa.C.S. § 4904 relating to unsworn falsification to authorities.

Date: January 12, 2023



Amy Zuvich, Chief of Finance and Assessments
Finance and Assessment Section
Bureau of Administration
Pennsylvania Public Utility Commission
400 North Street
Harrisburg, PA 17120

I&E
EXHIBIT 1



COMMONWEALTH OF PENNSYLVANIA
PENNSYLVANIA PUBLIC UTILITY COMMISSION
P.O. BOX 3265, HARRISBURG, PA 17105-3265

IN REPLY PLEASE
REFER TO OUR FILE
8917459

February 11, 2020

SERVICE EMPORIUM INC
JOHN HOLLIER
1516 N 5TH STREET
STE 117
PHILADELPHIA PA 19122

Dear JOHN HOLLIER:

The Pennsylvania Public Utility Code, 66 Pa. C.S. §510(b), requires every public utility to file with the Commission a statement, under oath, showing its gross intrastate (jurisdictional) operating revenues for the preceding calendar year. Enclosed is the Assessment Report (form AR-19-MC) that all Motor Carriers, including those registered with the Federal UCR program, must file with the Commission on or before **March 31, 2020**.

Please read the enclosed instructions carefully before preparing your Assessment Report. The completed original report with signature and notarization must be filed with the Commission's Assessment Section no later than **March 31, 2020**. No extensions will be granted.

Any questions regarding Assessment Reports should be directed to the Assessment Section at (717) 265-7548; or via email at PUCASSESSMENTS@pa.gov.

Sincerely,

A handwritten signature in black ink that reads "Rosemary Chiavetta".

Rosemary Chiavetta
Secretary

Enclosures: Form AR-19-MC
Instructions

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PENNSYLVANIA PUBLIC UTILITY COMMISSION

INSTRUCTIONS FOR PREPARING 2019 ASSESSMENT REPORT FOR MOTOR CARRIERS

You have received this form because you currently hold a certificate of public convenience with the PA PUC. As such you must report your gross intrastate operating revenue for calendar year 2019 on the 2019 Assessment Report, which is enclosed. You are required to sign, notarize, and file the 2019 Assessment Report with the Commission on or before **March 31, 2020**. Please use the self-addressed return envelope enclosed. **THE PUC WILL NOT GRANT AN EXTENSION OF TIME TO FILE THIS REPORT. Failure to file this form could result in fines of up to \$1,000 for each day it is late (66 Pa. C.S. 3301), revocation of your certificate of public convenience, and PennDOT will place registration suspensions on your vehicles.**

WHO MUST FILE: All common carriers certificated by the Commission. Common Carriers include property carriers, passenger carriers, and household goods carriers. **Carriers subject to the UCR Act must file this report**, even though qualified UCR operations of carriers registered under the UCR Act will not be assessed if this report is filed timely.

WHAT YOU MUST FILE: The enclosed Assessment Report (AR-19-MC) must be completed in its entirety to be accepted as final. This includes signatures and notarization along with receipt in the Commission's Assessment Section on or before March 31, 2020. **This report form may not be modified.** Please be sure to include a valid telephone number for the contact person to answer questions, if necessary. The following are addresses for the Assessment Section of the PUC.

Regular Mail
Pa. Public Utility Commission
Fiscal Office
Po Box 3265
Harrisburg, PA 17105

Express Mail
Pa. Public Utility Commission
Fiscal Office
400 North Street
Harrisburg, PA 17120

ASSESSMENT INQUIRIES
Assessment Hotline: 717-265-7548
Email: PUCAssessments@pa.gov
UCR INQUIRIES: (717) 783-3846
Website: www.ucr.gov

NAME AND ADDRESS: Verify that the preprinted name and address are correct. If this is not correct, cross out and print the correct information. Please provide an email address and the current telephone number.

LINE-BY-LINE INSTRUCTIONS

Line 1. *Pennsylvania Gross Intrastate Operating Revenue.*

Report Pennsylvania gross intrastate operating revenue here. This is earned gross revenue from your public utility operations within the boundaries of the Commonwealth of Pennsylvania, without deduction of expenses of any kind. Fuel surcharges must be included as revenue. Revenue must be reported in the appropriate column. For example, if all your revenue was from the transportation of property, you must report all revenue in the 'property' column. If your revenue was from 2 or more types of common carriage, you must report the amount of revenue received from each type, in the appropriate column.

Line 2. *Pennsylvania Exempt Intrastate Revenue Total.*

Report Exempt Intrastate Revenue here. You must itemize any exemptions on the "Exempt Intrastate Revenue" lines on the Report. Please see the list of allowable exemptions on page 2 of the instructions. **You must include the exemption number and amount. Attach additional sheets of paper as needed for explanation of exemptions. The PUC may disallow your exemptions if you fail to itemize.** Total all exempt revenue on Line 2.

Revenue earned from service under the jurisdiction of the Philadelphia Parking Authority must be reported as exempt revenue, you may use number 11 from the exemption list.

Line 3. *Pennsylvania Net Intrastate Operating Revenue.*

Subtract Line 2 from Line 1. This revenue is used to calculate your assessment. If this report is not filed or filed late, your net revenue will be estimated. This estimate is binding.

UCR REGISTRATION INFORMATION

You must check the appropriate box. If you are an interstate carrier and required to register under the UCR Program, you must check 'yes' and provide your U.S. DOT number. For the purposes of this report - INTERSTATE operating revenue refers to revenue earned from the transportation of property or persons between points of origin and destination, either or both of which are outside Pennsylvania. Further information on the UCR Program may be found at **WWW.UCR.GOV**.

AUTHORIZATION FOR ABANDONMENT

If you are no longer in business or desire to cease operations, you may direct the Commission to cancel your certificate of public convenience. You must state the reason for the abandonment and sign in the assigned block on the back of the report.

EXEMPT REVENUE

The following is a description of Exempt Revenue you may deduct on Line 2, as provided by 66 Pa.C.S. §102:

1. **LEASE REVENUE** – You may deduct lease revenue. Lease revenue is revenue a certificated carrier (lessor) receives when it leases its equipment to another certificated carrier (lessee). The lessor carrier cannot retain any responsibility for the maintenance, supervision or control of the vehicle. The leasing arrangement must be in compliance with the Commission’s leasing regulations, which are found at 52 Pa. Code sections 29.101 (passenger carrier leasing) and 31.32 (property and household carrier leasing). **The lessor must include in its assessment report the name(s) of the carrier(s) and the certificate of public convenience number to which it leases its equipment and the amount of revenue received from the carrier.** Lessees cannot use rental/lease fees paid to the lessor to offset operating revenue and must report, for assessment purposes, all revenues earned under their certificate of public convenience.
2. **TRANSPORTATION OF K-12 SCHOOL CHILDREN** – You may deduct revenue you received from a kindergarten through 12th grade public, private or parochial school for the transportation of school children for school purposes or school sponsored extra-curricular activities, under a bona fide transportation contract with a public, private or parochial school.
3. **TRANSPORTATION OF AGRICULTURE PRODUCTS** – Farm owners and operators may deduct revenue from transporting their own agricultural products from, or farm supplies to, their farm. In addition, independent contractors or cooperative agricultural associations, transporting agricultural products or farm supplies exclusively for one or more farm owner(s) or operator(s), may deduct that revenue.
4. **WASTE, EXCAVATED, AND ROAD CONSTRUCTION MATERIALS** – You may deduct revenue you received from transporting ashes (including anti-skid, flue dust and fly ash), rubbish and waste for disposal. The PUC also allows the exemption/deduction of any revenue you received for transporting excavated materials in dump trucks. The purpose of the excavation is to create a hole or cavity. Removing material of value for use elsewhere is NOT exempt. The PUC also allows the exemption/deduction of any revenue you received for transporting road construction materials if a dump truck is used, and the materials hauled are used solely in a private or public road project including driveways (but NOT parking lots), and the materials are hauled directly to road construction sites or stockpiles. Carriers may **not** claim a revenue exemption for waste, excavated and road construction material when those materials were transported in five-axle tractor-trailers.
5. **TRANSPORTATION OF YOUR OWN PROPERTY**- You may deduct revenue you received from transporting your own property to yourself or to those that buy directly from you.
6. **VOTING MACHINES** – You may deduct revenue you received from transporting voting machines to and from polling places on behalf of any political subdivision of the Commonwealth for use in any primary, general or special election.
7. **TRANSPORTATION OF WOOD PRODUCTS FROM WOODLOTS**- You may deduct revenue you received from transporting pulpwood, chemical wood, saw logs, wood chips, or veneer logs solely from woodlots. A woodlot is an area devoted to growing forest trees. Any revenue received from transportation performed from sources other than the woodlots is subject to assessment and may not be deducted.
8. **TRANSPORTATION OF WRECKED OR DISABLED VEHICLES** – You may deduct revenue you received from the transportation of wrecked or disabled motor vehicles from an accident, breakdown, or a place the vehicle was transported after the accident or breakdown, if it is subsequently transported for repair. Revenue from transportation of wrecked or disabled vehicles to or from auctions is NOT exempt.
9. **TRANSPORTATION OF STOLEN OR REPOSSESSED VEHICLES**- You may deduct revenue you received from the transportation of stolen or repossessed vehicles. Revenue from transportation of stolen or repossessed vehicles to or from auctions is NOT exempt.
10. **TRANSPORTATION OF INJURED, ILL OR DECEASED PERSONS** – You may deduct revenue you received from transporting an injured or ill person to a health care facility, when that transportation is performed in an ambulance or a medically equipped vehicle containing portable oxygen. A medical attendant must be in the vehicle in addition to the driver. A health care facility includes a hospital, clinic, dialysis center, nursing care institution, home health agency, infirmary, or behavioral service provider. A doctor’s office is **NOT** a health care facility. In addition, you may deduct revenue you received from transporting deceased persons.
11. **TRANSPORTATION UNDER CONTRACT WITH MUNICIPAL CORPORATIONS** - You may deduct revenue you received from passenger transportation performed under contract with a municipal corporation, provided that: (1) the municipal corporation actively regulates your rates, routes and services; and (2) the transportation is limited to municipal residents. This deduction does not apply to contracts with state agencies.

COMMONWEALTH OF PENNSYLVANIA
PUBLIC UTILITY COMMISSION
PO BOX 3265
HARRISBURG, PA 17105-3265

2019 ASSESSMENT REPORT-MOTOR CARRIERS

This Report **MUST BE FILED** no later than **March 31, 2020**. Failure to file may result in fines up to \$1,000 for each day a violation continues (66 Pa. C.S. § 3301), revocation of your Certificate of Public Convenience, and PennDOT will place registration suspensions on your vehicles.

TRADE OR CORPORATE NAME OF UTILITY: SERVICE EMPORIUM INC	UTILITY CODE: 8917459
CONTACT NAME: JOHN HOLLIER	EMAIL: finance@manwithavan.com
ADDRESS 1: 1516 N 5TH STREET	ADDRESS 2 (Floor, Suite, etc.): STE 117
CITY, STATE, ZIP: PHILADELPHIA PA 19122	PHONE NO.: 215-732-0222 X 1001

OPERATING REVENUE FOR CALENDAR YEAR 2019 (January 1, 2019-December 31, 2019)

(Enter WHOLE dollars only)

	PROPERTY	HOUSEHOLD GOODS	PASSENGER	
			Group and Party 16 or more	Passenger 15 and Under
1. PA INTRASTATE OPERATING REVENUE				
PA EXEMPT INTRASTATE REVENUE				
Exemption #				
Exemption #				
Exemption #				
Exemption #				
2. TOTAL Exempt Revenue				
3. PA NET INTRASTATE OPERATING REVENUE (Subtract Line 2 from Line 1)				

UCR REGISTRATION INFORMATION

2020 UCR Registered YES NO US DOT #: _____

Internal Use Only

A-1 C-1 AB-1

AUTHORIZATION FOR RELEASE OF STATE TAX RECORDS

In accordance with Sections 505 and 506 of the Public Utility Code, to verify the accuracy of financial information supplied to the Public Utility Commission, I hereby authorize the Pennsylvania Department of Revenue to release to the Public Utility Commission, any tax records filed or compiled regarding the below-listed utility and/or individual.

Utility Name

Signature

Date _____

Name (Printed)

Title

AUTHORIZATION FOR ABANDONMENT

Approval of the abandonment is necessary or proper for the following reasons:

Reason(s)

Signature

AFFIDAVIT

I affirm that the information reported herein is complete, true and correct.

(Signature of Individual or Officer)

(Date)

READABLE (PRINT OR TYPE) NAME OF INDIVIDUAL or OFFICER ABOVE:

TELEPHONE NO.:

Office ()

Other ()

Other ()

NOTARIZATION

(Required)

Subscribed and sworn to before me this

_____ day of _____ 2020

NOTARY SIGNATURE

OFFICIAL TITLE

OFFICIAL SEAL

(Date My Commission Expires)

I&E
EXHIBIT 2



Commonwealth of Pennsylvania
Pennsylvania Public Utility Commission

Harrisburg, PA 17105-3265

GENERAL ASSESSMENTS INVOICE

SERVICE EMPORIUM INC
JOHN HOLLIER
1516 N 5TH STREET
STE 117
PHILADELPHIA PA 19122

Invoice Date	Invoice Number
9/10/2020	20-8917459
Fiscal Year	
July 1, 2020 to June 30, 2021	

- Read carefully Notice of Assessment
- Use return envelope provided
- Make check payable to:
Commonwealth of Pennsylvania
- If you desire confirmation of receipt, use a mailing service that provides one, such as USPS-Return Receipt, or overnight delivery with receipt confirmation

PUC Assessment	\$1,060.00
PAY THIS AMOUNT WITHIN 30 DAYS	\$1,060.00

TO RECEIVE PROPER CREDIT FOR YOUR PAYMENT,
REMOVE THE BOTTOM PART OF THIS INVOICE AT
THE PERFORATION AND RETURN WITH YOUR
REMITTANCE

MAIL PAYMENT TO:
PA DOR
PO BOX 61380
HARRISBURG, PA 17106-1380

FOLD AND CUT HERE

RETURN THIS PORTION WITH YOUR REMITTANCE

SERVICE EMPORIUM INC
JOHN HOLLIER
1516 N 5TH STREET
STE 117
PHILADELPHIA PA 19122

Invoice Date	Invoice Number
9/10/2020	20-8917459
Fiscal Year	
July 1, 2020 to June 30, 2021	

PAY THIS AMOUNT WITHIN 30 DAYS	\$1,060.00
---------------------------------------	-------------------

20000891745951 091020100001060002000000000030000000000 000001060000

I&E
EXHIBIT 3

**PENNSYLVANIA PUBLIC UTILITY COMMISSION
Harrisburg, PA 17105-3265**

NOTICE OF ASSESSMENT

**EXPLANATION OF BILL FOR GENERAL ASSESSMENT
FOR FISCAL YEAR JULY 1, 2020 TO JUNE 30, 2021**

In Section 510 of the Public Utility Code, 66 Pa. C.S. §510, the Pennsylvania General Assembly has authorized the Pennsylvania Public Utility Commission to assess all public utilities a percentage of their gross intrastate operating revenues for the preceding calendar year. Under Section 510, each public utility is required, on or before March 31 of each year to file with the Commission a statement of the utility's gross intrastate operating revenues for the preceding calendar year. After receiving the utilities' statements of gross intrastate operating revenues, the Commission sends general assessment invoices to all public utilities to advise each utility of the amount of assessment that utility owes based upon that utility's activity (gross intrastate operating revenues) in the preceding year. The enclosed assessment is for your proportionate share of the estimated expenses of the Public Utility Commission for the Commission's Fiscal Year July 1, 2020 to June 30, 2021.

YOU ARE REQUIRED TO PAY THIS BILL WITHIN THIRTY DAYS AFTER YOU RECEIVE IT. Objections to the assessment must be made in writing within 15 days and shall set out in detail the grounds upon which you regard the assessment to be excessive, erroneous, unlawful, or invalid. Objections may be filed only by the person, partnership, or corporation assessed. Filing an objection, however, does not eliminate your obligation to pay the assessment while your objection is being considered. **FAILURE TO PAY THE ASSESSMENT WHEN PAYMENT IS DUE WILL SUBJECT YOU TO PENALTIES.**

Be sure that your personal check or money order is written out in the same amount as your assessment invoice, and make your remittance payable to, "Commonwealth of PA". **DO NOT SEND CASH.** If you have reason to correspond with the Commission regarding your assessment invoice, please refer to your invoice number. A receipt for payment will not be issued. Please mail your payment with the return portion of your invoice in the enclosed self-addressed envelope. Please note that rounding of your assessment to the nearest dollar has occurred. Your assessment for the PUC, including the OCA, OSBA and the DPC where applicable, has been combined into one invoice; one payment for all applicable assessments is acceptable. **A TWENTY DOLLAR (\$20.00) FEE WILL BE CHARGED FOR ALL DISHONORED OR BAD CHECKS REMITTED AS PAYMENT OF ASSESSMENTS.**

Your assessment has been computed by multiplying your gross intrastate operating revenues for the calendar year 2019 by the assessment factor for the public utility group of which you are a member. Your gross intrastate operating revenues for 2019 have been taken from the Assessment Reports Form GAO-19, AR-19-RR or AR-19-MC which you have filed with the Commission, or have been estimated by the Commission if you failed to file a timely report. Gross operating revenue reported to the Commission on the Assessment Reports may have been revised by the Commission to accurately reflect assessable revenue. The assessment factors for the various public utility groups are set forth in Schedule B enclosed herewith.

The approved estimate of expenditures of the Commission for the period July 1, 2020 to June 30, 2021 payable as a General Assessment by the public utilities which the Commission regulates has been determined as follows:

Approved budget for the Commission for the Fiscal Year July 1, 2020 through June 30, 2021:	\$76,076,801
Deduct:	
Pipeline Operators per Act 127 of 2011	535,541
Various Fees Collected in FY 2019-20	688,473
UGWF Administration per Act 13 of 2012	453,404
Prior Year cost saving	8,292,175
UCR Collection for CY 2019	4,945,527
EGS/NGS fees per Act 155 of 2014	<u>5,859,359</u>
Total Deductions	<u>\$20,774,479</u>
General Assessment Total Amount	\$55,302,322

The way in which the total Public Utility Commission assessment of \$55,302,322 has been allocated to the various groups of public utilities as shown on Schedules A and B enclosed herewith.



Rosemary Chiavetta
Secretary
PA Public Utility Commission

MAKE INQUIRIES TO:

Pennsylvania Public Utility Commission
Bureau of Administrative Services/Assess
P.O. Box 3265
Harrisburg, PA 17105-3265

FOR CERTIFIED AND EXPRESS CARRIERS

Pennsylvania Public Utility Commission
Bureau of Administrative Services/Assess
400 North Street
Harrisburg, PA 17120

CONTACT INFORMATION:

Assessment Section Information - Telephone 717-265-7548

Allocation of Expenses based on percent of prior year Public Utility Group workload
Budget Fiscal Year 2020-21

SCHEDULE A

Group	Total Expenditures per Utility Group Calendar Year 2019	Percentage Distribution	Estimated Expenditures Fiscal Year 2020- 2021 by Utility Group
Electric	\$24,920,549	45.1523%	\$24,970,270
Gas	\$11,203,601	20.2993%	\$11,225,984
Pipeline	\$628,447	1.1387%	\$629,728
Steam Heat	\$318,410	0.5769%	\$319,039
Tele./Tele.	\$5,541,503	10.0404%	\$5,552,574
Water/Sewer	\$6,533,076	11.8370%	\$6,546,136
Transportation - Passenger	\$2,052,922	3.7196%	\$2,057,025
Transportation - Property	\$1,206,524	2.1860%	\$1,208,909
Transportation - Rail	\$2,787,117	5.0498%	\$2,792,657
Total	\$55,192,149	100.00%	\$55,302,322

SCHEDULE B

Group	Estimated Expenditures Fiscal Year 2020- 2021 by Utility Group	Gross intrastate revenues by utility group Calendar Year 2019	General Assessment Factor by Utility Group (Col. (a) / by Col. (b))
	(a)	(b)	(c)
Electric	\$24,970,270	\$7,943,458,506	0.003143501031
Gas	\$11,225,984	\$4,082,124,332	0.002750034807
Pipeline	\$629,728	\$26,369,139	0.023881249972
Steam Heat	\$319,039	\$110,004,181	0.002900244310
Tele./Tele.	\$5,552,574	\$1,820,452,702	0.003050106160
Water/Sewer	\$6,546,136	\$1,447,058,777	0.004523752666
Transportation - Passenger	\$2,057,025	\$685,828,971	0.002999326490
Transportation - Property	\$1,208,909	\$508,973,483	0.002375190536
Transportation - Rail	\$2,792,657	\$78,530,272	0.035561534793
Total	\$55,302,322	\$16,702,800,363	0.003310961084

**SUPPLEMENTAL SCHEDULE
FEDERAL SHORTFALL RELATED TO GAS SAFETY APPLICABLE TO GAS PUBLIC UTILITIES
ONLY**

	Estimated Commission Federal Shortfall for Calendar Year 2019 and 6 Months of Calendar Year 2020	Actual Commission Federal Shortfall for Calendar Year 2019 and 6 Months of Calendar Year 2020	Estimated Commission Federal Shortfall for Calendar Year 2020 and 6 Months of Calendar Year 2021
Gas	\$0	\$0	\$0
	Net Estimated Commission Federal Shortfall for Fiscal Year 2020-21 Assessment	Reported Revenue for Gas Utility Group for Calendar Year 2019	Supplemental add- on Factor
Gas	\$0	\$4,082,124,332	0.000000000000

I&E
EXHIBIT 4

USPS Tracking®

FAQs >

Tracking Number:

9171969009350273820814

Remove X

[Copy](#) [Add to Informed Delivery](#)
(<https://informedelivery.usps.com/>)

Latest Update

Your item was delivered to an individual at the address at 10:47 am on August 29, 2022 in PHILADELPHIA, PA 19148:

Feedback

Delivered

Delivered, Left with Individual

PHILADELPHIA, PA 19148
August 29, 2022, 10:47 am

Out for Delivery

PHILADELPHIA, PA 19148
August 29, 2022, 7:44 am

Arrived at Post Office

PHILADELPHIA, PA 19148
August 29, 2022, 7:33 am

In Transit to Next Facility

August 28, 2022

Departed USPS Regional Facility

PHILADELPHIA PA DISTRIBUTION CENTER
August 27, 2022, 5:00 pm

Arrived at USPS Regional Facility

PHILADELPHIA PA DISTRIBUTION CENTER
August 27, 2022, 1:44 pm

- **Arrived at USPS Regional Facility**
HARRISBURG PA DISTRIBUTION CENTER
August 26, 2022, 6:32 pm
- **Accepted at USPS Origin Facility**
HARRISBURG, PA 17120
August 26, 2022, 5:17 pm
- **Pre-Shipment Info Sent to USPS, USPS Awaiting Item**
August 25, 2022
- **Hide Tracking History**

Text & Email Updates



Return Receipt Electronic



USPS Tracking Plus®



Product Information



Feedback

See Less ^

Track Another Package

Need More Help?

Contact USPS Tracking support for further assistance.

FAQs

I&E
EXHIBIT 5



COMMONWEALTH OF PENNSYLVANIA
PENNSYLVANIA PUBLIC UTILITY COMMISSION
P.O. BOX 3265, HARRISBURG, PA 17105-3265

IN REPLY PLEASE
REFER TO OUR FILE
8917459

February 10, 2021

SERVICE EMPORIUM INC
JOHN HOLLIER
2700 S 7TH ST
PHILADELPHIA PA 19148

Dear JOHN HOLLIER:

The Pennsylvania Public Utility Code, 66 Pa. C.S. §510(b), requires every public utility to file with the Commission a statement, under oath, showing its gross intrastate (jurisdictional) operating revenues for the preceding calendar year. Enclosed is the Assessment Report (form AR-20-MC) that all Motor Carriers, including those registered with the Federal UCR program, must file with the Commission on or before **March 31, 2021**.

Please read the enclosed instructions carefully before preparing your Assessment Report. The completed original report with signature and notarization must be filed with the Commission's Assessment Section no later than **March 31, 2021**. No extensions will be granted. Revenue is estimated for companies who fail to file the Assessment Report. Estimated revenue is legally binding.

Any questions regarding Assessment Reports should be directed to the Assessment Section at (717) 265-7548; or via email at pucassessments@pa.gov.

Sincerely,

A handwritten signature in black ink that reads "Rosemary Chiavetta". The signature is written in a cursive, flowing style.

Rosemary Chiavetta
Secretary

Enclosures: Form AR-20-MC
Instructions

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PENNSYLVANIA PUBLIC UTILITY COMMISSION

INSTRUCTIONS FOR PREPARING 2020 ASSESSMENT REPORT FOR MOTOR CARRIERS

You have received this form because you currently hold a certificate of public convenience with the PA PUC. As such you must report your gross intrastate operating revenue for calendar year 2020 on the 2020 Assessment Report, which is enclosed. You are required to sign, notarize, and file the 2020 Assessment Report with the Commission on or before **March 31, 2021**. Please use the self-addressed return envelope enclosed. **THE PUC WILL NOT GRANT AN EXTENSION OF TIME TO FILE THIS REPORT.** **Failure to file this form could result in fines of up to \$1,000 for each day it is late (66 Pa. C.S. §3301), revocation of your certificate of public convenience, and PennDOT will place registration suspensions on your vehicles. Revenue is estimated for all companies who fail to file an Assessment Report. Estimates are legally binding (66 Pa. C.S. §510(b)).**

WHO MUST FILE: All common carriers certificated by the Commission. Common Carriers include property carriers, passenger carriers, and household goods carriers. **Carriers subject to the UCR Act must file this report**, even though qualified UCR operations of carriers registered under the UCR Act will not be assessed if this report is filed timely. Failure to file timely, or pay the UCR fee timely, could subject you to paying an assessment.

WHAT YOU MUST FILE: The enclosed Assessment Report (AR-20-MC) must be completed in its entirety to be accepted as final. This includes signatures and notarization along with receipt in the Commission's Assessment Section on or before March 31, 2021. **This report form may not be modified.** Please be sure to include a valid telephone number for the contact person to answer questions, if necessary. The following are addresses for the Assessment Section of the PUC.

Regular Mail

Pa. Public Utility Commission
Fiscal Office
Po Box 3265
Harrisburg, PA 17105

Express Mail

Pa. Public Utility Commission
Fiscal Office
400 North Street
Harrisburg, PA 17120

ASSESSMENT INQUIRIES

Assessment Hotline: 717-265-7548
Email: pucassessments@pa.gov
UCR INQUIRIES: (717) 783-3846
Website: www.ucr.gov

NAME AND ADDRESS: Verify that the preprinted name and address are correct. If this is not correct, cross it out and print the correct information. Please provide an email address and the current telephone number.

LINE-BY-LINE INSTRUCTIONS

Line 1. *Pennsylvania Gross Intrastate Operating Revenue.*

Report Pennsylvania gross intrastate operating revenue here. This is earned gross revenue from your public utility operations within the boundaries of the Commonwealth of Pennsylvania, without deduction of expenses of any kind. Fuel surcharges must be included as revenue. Revenue must be reported in the appropriate column. For example, if all your revenue was from the transportation of property, you must report all revenue in the 'property' column. If your revenue was from 2 or more types of common carriage, you must report the amount of revenue received from each type, in the appropriate column.

Line 2. *Pennsylvania Exempt Intrastate Revenue Total.*

Report Exempt Intrastate Revenue here. You must itemize any exemptions on the "Exempt Intrastate Revenue" lines on the Report. Please see the list of allowable exemptions on page 2 of the instructions. **You must include the exemption number and amount. Attach additional sheets of paper as needed for explanation of exemptions. The PUC may disallow your exemptions if you fail to itemize.** Total all exempt revenue on Line 2.

Revenue earned from service under the jurisdiction of the Philadelphia Parking Authority must be reported as exempt revenue, you may use number 11 from the exemption list.

Line 3. *Pennsylvania Net Intrastate Operating Revenue.*

Subtract Line 2 from Line 1. This revenue is used to calculate your assessment. If this report is not filed or filed late, your net revenue will be estimated. This estimate is binding.

UCR REGISTRATION INFORMATION

You must check the appropriate box. If you are an interstate carrier and required to register under the UCR Program, you must check 'yes' and provide your U.S. DOT number. For the purposes of this report - INTERSTATE operating revenue refers to revenue earned from the transportation of property or persons between points of origin and destination, either or both of which are outside Pennsylvania. Further information on the UCR Program may be found at WWW.UCR.GOV. You must also provide the date on which you paid the current year UCR fee.

AUTHORIZATION FOR ABANDONMENT

If you are no longer in business or desire to cease operations, you may direct the Commission to cancel your certificate of public convenience. You must state the reason for the abandonment and sign in the assigned block on the back of the report. If you have questions regarding your CPC, please contact our Motor Carrier compliance department at 717-787-1168.

EXEMPT REVENUE

The following is a description of Exempt Revenue you may deduct on Line 2, as provided by 66 Pa.C.S. §102:

1. **LEASE REVENUE** – You may deduct lease revenue. Lease revenue is revenue a certificated carrier (lessor) receives when it leases its equipment to another certificated carrier (lessee). The lessor carrier cannot retain any responsibility for the maintenance, supervision, or control of the vehicle. The leasing arrangement must follow the Commission’s leasing regulations, which are found at 52 Pa. Code §29.101 (passenger carrier leasing) and §31.32 (property and household carrier leasing). **The lessor must include in its assessment report the name(s) of the carrier(s) and the certificate of public convenience number to which it leases its equipment and the amount of revenue received from the carrier.** Lessees cannot use rental/lease fees paid to the lessor to offset operating revenue and must report, for assessment purposes, all revenues earned under their certificate of public convenience.
2. **TRANSPORTATION OF K-12 SCHOOL CHILDREN** – You may deduct revenue you received from a kindergarten through 12th grade public, private or parochial school for the transportation of school children for school purposes or school sponsored extra-curricular activities, under a bona fide transportation contract with a public, private, or parochial school.
3. **TRANSPORTATION OF AGRICULTURE PRODUCTS** – Farm owners and operators may deduct revenue from transporting their own agricultural products from, or farm supplies to, their farm. In addition, independent contractors, or cooperative agricultural associations, transporting agricultural products or farm supplies exclusively for one or more farm owner(s) or operator(s), may deduct that revenue.
4. **WASTE, EXCAVATED, AND ROAD CONSTRUCTION MATERIALS** – You may deduct revenue you received from transporting ashes (including anti-skid, flue dust and fly ash), rubbish and waste for disposal. The PUC also allows the exemption/deduction of any revenue you received for transporting excavated materials in dump trucks. The purpose of the excavation is to create a hole or cavity. Removing material of value for use elsewhere is NOT exempt. The PUC also allows the exemption/deduction of any revenue you received for transporting road construction materials if a dump truck is used, and the materials hauled are used solely in a private or public road project including driveways (but NOT parking lots), and the materials are hauled directly to road construction sites or stockpiles. Carriers may **not** claim a revenue exemption for waste, excavated and road construction material when those materials were transported in five-axle tractor-trailers.
5. **TRANSPORTATION OF YOUR OWN PROPERTY**- You may deduct revenue you received from transporting your own property to yourself or to those that buy directly from you.
6. **VOTING MACHINES** – You may deduct revenue you received from transporting voting machines to and from polling places on behalf of any political subdivision of the Commonwealth for use in any primary, general, or special election.
7. **TRANSPORTATION OF WOOD PRODUCTS FROM WOODLOTS**- You may deduct revenue you received from transporting pulpwood, chemical wood, saw logs, wood chips, or veneer logs solely from woodlots. A woodlot is an area devoted to growing forest trees. Any revenue received from transportation performed from sources other than the woodlots is subject to assessment and may not be deducted.
8. **TRANSPORTATION OF WRECKED OR DISABLED VEHICLES** – You may deduct revenue you received from the transportation of wrecked or disabled motor vehicles from an accident, breakdown, or a place the vehicle was transported after the accident or breakdown, if it is subsequently transported for repair. Revenue from transportation of wrecked or disabled vehicles to or from auctions is NOT exempt.
9. **TRANSPORTATION OF STOLEN OR REPOSSESSED VEHICLES**- You may deduct revenue you received from the transportation of stolen or repossessed vehicles. Revenue from transportation of stolen or repossessed vehicles to or from auctions is NOT exempt.
10. **TRANSPORTATION OF INJURED, ILL OR DECEASED PERSONS** – You may deduct revenue you received from transporting an injured or ill person to a health care facility, when that transportation is performed in an ambulance or a medically equipped vehicle containing portable oxygen. **A medical attendant must be in the vehicle in addition to the driver.** A health care facility includes a hospital, clinic, dialysis center, nursing care institution, home health agency, infirmary, or behavioral service provider. A doctor’s office is **NOT** a health care facility. In addition, you may deduct revenue you received from transporting deceased persons.
11. **TRANSPORTATION UNDER CONTRACT WITH MUNICIPAL CORPORATIONS** - You may deduct revenue you received from passenger transportation performed under contract with a municipal corporation, provided that: (1) the municipal corporation actively regulates your rates, routes and services; and (2) the transportation is limited to municipal residents. This deduction does not apply to contracts with state agencies. **Philadelphia Parking Authority regulated trips fall under this exemption.**

COMMONWEALTH OF PENNSYLVANIA
PUBLIC UTILITY COMMISSION
PO BOX 3265
HARRISBURG, PA 17105-3265

2020 ASSESSMENT REPORT-MOTOR CARRIERS

This Report **MUST BE FILED** no later than **March 31, 2021**. Failure to file may result in fines up to \$1,000 for each day a violation continues (66 Pa. C.S. §3301), revocation of your Certificate of Public Convenience, and PennDOT will place registration suspensions on your vehicles.

TRADE OR CORPORATE NAME OF UTILITY: SERVICE EMPORIUM INC	UTILITY CODE: 8917459
CONTACT NAME: JOHN HOLLIER	EMAIL: finance@manwithavan.com
ADDRESS 1: 2700 S 7TH ST	ADDRESS 2 (Floor, Suite, etc.):
CITY, STATE, ZIP: PHILADELPHIA PA 19148	PHONE NO.: 215-732-0222 X 1001

OPERATING REVENUE FOR CALENDAR YEAR 2020 (January 1, 2020-December 31, 2020)

(Enter **WHOLE** dollars only)

	PROPERTY	HOUSEHOLD GOODS	PASSENGER	
			Group and Party 16 or more	Passenger 15 and Under
1. PA INTRASTATE OPERATING REVENUE				
PA EXEMPT INTRASTATE REVENUE				
Exemption #				
Exemption #				
Exemption #				
Exemption #				
2. TOTAL Exempt Revenue				
3. PA NET INTRASTATE OPERATING REVENUE (Subtract Line 2 from Line 1)				

UCR REGISTRATION INFORMATION

2021 UCR Registered: YES NO US DOT #: _____

Date 2021 UCR fee was paid: _____

Internal Use Only

A-1 C-1 AB-1

AUTHORIZATION FOR RELEASE OF STATE TAX RECORDS

In accordance with Sections 505 and 506 of the Public Utility Code, to verify the accuracy of financial information supplied to the Public Utility Commission, I hereby authorize the Pennsylvania Department of Revenue to release to the Public Utility Commission, any tax records filed or compiled regarding the below-listed utility and/or individual.

Utility Name

Signature

Date

Name (Printed)

Title

AUTHORIZATION FOR ABANDONMENT

Approval of the abandonment is necessary or proper for the following reasons:

Reason(s)

Signature

AFFIDAVIT

I affirm that the information reported herein is complete, true and correct.

(Signature of Individual or Officer)

(Date)

READABLE (PRINT OR TYPE) NAME OF INDIVIDUAL or OFFICER ABOVE:

TELEPHONE NO.:

Office ()

Other ()

Other ()

NOTARIZATION

(Required)

Subscribed and sworn to before me this

____ day of _____ 2021

NOTARY SIGNATURE

OFFICIAL TITLE

OFFICIAL SEAL

(Date My Commission Expires)

I&E
EXHIBIT 6



Commonwealth of Pennsylvania
Pennsylvania Public Utility Commission

Harrisburg, PA 17105-3265

GENERAL ASSESSMENTS INVOICE

SERVICE EMPORIUM INC
JOHN HOLLIER
2700 S 7TH ST
PHILADELPHIA PA 19148

Invoice Date	Invoice Number
9/10/2021	21-8917459
Fiscal Year	
July 1, 2021 to June 30, 2022	

- Read carefully Notice of Assessment
- Use return envelope provided
- Make check payable to:
Commonwealth of Pennsylvania
- If you desire confirmation of receipt, use a mailing service that provides one, such as USPS-Return Receipt, or overnight delivery with receipt confirmation

PUC Assessment	\$750.00
PAY THIS AMOUNT WITHIN 30 DAYS	\$750.00

TO RECEIVE PROPER CREDIT FOR YOUR PAYMENT,
REMOVE THE BOTTOM PART OF THIS INVOICE AT
THE PERFORATION AND RETURN WITH YOUR
REMITTANCE

MAIL PAYMENT TO:
PA DOR
PO BOX 61380
HARRISBURG, PA 17106-1380

FOLD AND CUT HERE

RETURN THIS PORTION WITH YOUR REMITTANCE

SERVICE EMPORIUM INC
JOHN HOLLIER
2700 S 7TH ST
PHILADELPHIA PA 19148

Invoice Date	Invoice Number
9/10/2021	21-8917459
Fiscal Year	
July 1, 2021 to June 30, 2022	

PAY THIS AMOUNT WITHIN 30 DAYS	\$750.00
---------------------------------------	-----------------

21000891745931 091021100000750002000000000030000000000 000000750005

I&E
EXHIBIT 7

**PENNSYLVANIA PUBLIC UTILITY COMMISSION
Harrisburg, PA 17105-3265**

NOTICE OF ASSESSMENT

**EXPLANATION OF BILL FOR GENERAL ASSESSMENT
FOR FISCAL YEAR JULY 1, 2021 TO JUNE 30, 2022**

In Section 510 of the Public Utility Code, 66 Pa. C.S. §510, the Pennsylvania General Assembly has authorized the Pennsylvania Public Utility Commission to assess all public utilities a percentage of their gross intrastate operating revenues for the preceding calendar year. Under Section 510, each public utility is required, on or before March 31 of each year to file with the Commission a statement of the utility's gross intrastate operating revenues for the preceding calendar year. After receiving the utilities' statements of gross intrastate operating revenues, the Commission sends general assessment invoices to all public utilities to advise each utility of the amount of assessment that utility owes based upon that utility's activity (gross intrastate operating revenues) in the preceding year. The enclosed assessment is for your proportionate share of the estimated expenses of the Public Utility Commission for the Commission's Fiscal Year July 1, 2021 to June 30, 2022.

YOU ARE REQUIRED TO PAY THIS BILL WITHIN THIRTY DAYS AFTER YOU RECEIVE IT. Objections to the assessment must be made in writing within 15 days and shall set out in detail the grounds upon which you regard the assessment to be excessive, erroneous, unlawful, or invalid. Objections may be filed only by the person, partnership, or corporation assessed. Filing an objection, however, does not eliminate your obligation to pay the assessment while your objection is being considered. **FAILURE TO PAY THE ASSESSMENT WHEN PAYMENT IS DUE WILL SUBJECT YOU TO PENALTIES.**

Be sure that your personal check or money order is written out in the same amount as your assessment invoice, and make your remittance payable to, "Commonwealth of PA". **DO NOT SEND CASH.** If you have reason to correspond with the Commission regarding your assessment invoice, please refer to your invoice number. A receipt for payment will not be issued. Please mail your payment with the return portion of your invoice in the enclosed self-addressed envelope. Please note that rounding of your assessment to the nearest dollar has occurred. Your assessment for the PUC, including the OCA, OSBA and the DPC where applicable, has been combined into one invoice; one payment for all applicable assessments is acceptable. **A TWENTY DOLLAR (\$20.00) FEE WILL BE CHARGED FOR ALL DISHONORED OR BAD CHECKS REMITTED AS PAYMENT OF ASSESSMENTS.**

Your assessment has been computed by multiplying your gross intrastate operating revenues for the calendar year 2020 by the assessment factor for the public utility group of which you are a member. Your gross intrastate operating revenues for 2020 have been taken from the Assessment Reports Form GAO-20, AR-20-RR or AR-20-MC which you have filed with the Commission, or have been estimated by the Commission if you failed to file a timely report. Gross operating revenue reported to the Commission on the Assessment Reports may have been revised by the Commission to accurately reflect assessable revenue. The assessment factors for the various public utility groups are set forth in Schedule B enclosed herewith.

The approved estimate of expenditures of the Commission for the period July 1, 2021 to June 30, 2022 payable as a General Assessment by the public utilities which the Commission regulates has been determined as follows:

Approved budget for the Commission for the Fiscal Year July 1, 2021 through June 30, 2022:	\$76,418,074
Deduct:	
Pipeline Operators per Act 127 of 2011	531,547
Various Fees Collected in FY 2020-21	232,829
UGWF Administration per Act 13 of 2012	528,950
Prior Year cost saving	8,674,989
UCR Collection for CY 2020	4,945,527
EGS/NGS fees per Act 155 of 2014	<u>3,784,070</u>
Total Deductions	<u>\$18,697,912</u>
General Assessment Total Amount	\$57,720,162

The way in which the total Public Utility Commission assessment of \$57,720,162 has been allocated to the various groups of public utilities as shown on Schedules A and B enclosed herewith.



Rosemary Chiavetta
Secretary
PA Public Utility Commission

MAKE INQUIRIES TO:

Pennsylvania Public Utility Commission
Bureau of Administrative Services/Assess
P.O. Box 3265
Harrisburg, PA 17105-3265

FOR CERTIFIED AND EXPRESS CARRIERS

Pennsylvania Public Utility Commission
Bureau of Administrative Services/Assess
400 North Street
Harrisburg, PA 17120

CONTACT INFORMATION:

Assessment Section - Telephone 717-265-7548 or e-mail pucassessments@pa.gov

Allocation of Expenses based on percent of prior year Public Utility Group workload
Budget Fiscal Year 2021-22

SCHEDULE A

Group	Total Expenditures per Utility Group Calendar Year 2020	Percentage Distribution	Estimated Expenditures Fiscal Year 2021- 2022 by Utility Group
Electric	\$25,794,157	45.0557%	\$26,006,223
Gas	\$12,138,076	21.2020%	\$12,237,829
Pipeline	\$356,757	0.6232%	\$359,712
Steam Heat	\$380,744	0.6651%	\$383,897
Tele./Tele.	\$5,695,370	9.9483%	\$5,742,175
Water/Sewer	\$7,191,030	12.5608%	\$7,250,114
Transportation - Passenger	\$1,913,566	3.3425%	\$1,929,296
Transportation - Property	\$1,172,663	2.0483%	\$1,182,282
Transportation - Rail	\$2,607,212	4.5541%	\$2,628,634
Total	\$57,249,575	100.00%	\$57,720,162

SCHEDULE B

Group	Estimated Expenditures Fiscal Year 2021- 2022 by Utility Group	Gross intrastate revenues by utility group Calendar Year 2020	General Assessment Factor by Utility Group (Col. (a) / by Col. (b))
	(a)	(b)	(c)
Electric	\$26,006,223	\$7,835,422,705	0.003319058075
Gas	\$12,237,829	\$3,347,192,213	0.003656147667
Pipeline	\$359,712	\$19,932,836	0.018046202758
Steam Heat	\$383,897	\$96,724,209	0.003968985676
Tele./Tele.	\$5,742,175	\$1,784,569,332	0.003217681094
Water/Sewer	\$7,250,114	\$1,532,122,563	0.004732071817
Transportation - Passenger	\$1,929,296	\$445,015,811	0.004335342593
Transportation - Property	\$1,182,282	\$773,316,668	0.001528845878
Transportation - Rail	\$2,628,634	\$121,941,805	0.021556462937
Total	\$57,720,162	\$15,956,238,142	0.003617404145

**SUPPLEMENTAL SCHEDULE
FEDERAL SHORTFALL RELATED TO GAS SAFETY APPLICABLE TO GAS PUBLIC UTILITIES
ONLY**

	Estimated Commission Federal Shortfall for Calendar Year 2020 and 6 Months of Calendar Year 2021	Actual Commission Federal Shortfall for Calendar Year 2020 and 6 Months of Calendar Year 2021	Estimated Commission Federal Shortfall for Calendar Year 2021 and 6 Months of Calendar Year 2022
Gas	\$0	\$0	\$0
	Net Estimated Commission Federal Shortfall for Fiscal Year 2021-22 Assessment	Reported Revenue for Gas Utility Group for Calendar Year 2020	Supplemental add- on Factor
Gas	\$0	\$3,347,192,213	0.000000000000

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

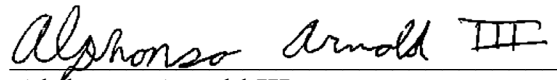
Pennsylvania Public Utility Commission	:	
Bureau of Investigation and Enforcement	:	
	:	
v.	:	Docket No. C-2023-
	:	
Service Emporium Inc.	:	

CERTIFICATE OF SERVICE

I hereby certify that I am serving the foregoing **Formal Complaint** in the manner and upon the persons listed below, in accordance with the requirements of 52 Pa. Code § 1.54 (relating to service by party):

Served via Electronic Mail

Service Emporium Inc.
Attn: John Hollier
2700 South 7th Street
Philadelphia PA, 19148
finance@manwithavan.com



Alphonso Arnold III
Prosecutor
PA Attorney ID No. 318487

Pennsylvania Public Utility Commission
Bureau of Investigation and Enforcement
Commonwealth Keystone Building
400 North Street
Harrisburg, PA 17120
(717) 787-3836
alphonarno@pa.gov

Dated: January 12, 2023