

Robert J. Kollar
1374 Langport Drive
Pittsburgh, PA 15241

April 25, 2024

Via Electronic Filing
Ms. Rosemary Chiavetta, Secretary
PA Public Utility Commission
Commonwealth Keystone Building
400 North Street
Harrisburg, PA 17120

DATE OF DEPOSIT

APR 29 2024

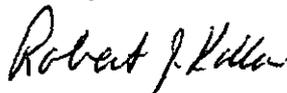
PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

RE: Tanya J. McCloskey, Acting Consumer Advocate v. Hidden Valley Utility Services,
L.P.
Docket Nos. C-2014-2447138
C-2014-2447169

Dear Secretary Chiavetta:

Enclosed please find my Answer in Response to the Hidden Valley Utility Services
L.P. Motion for Extension of Time in the above referenced proceed. Copies have been
served as indicated on the enclosed Certificate of Service.

Respectfully submitted,



Robert J. Kollar
bob@kkacpas.com

Enclosures:

cc: Office of Special Assistants (email only: ra-OSA@pa.gov)
Administrative Law Judge Katrina L. Dunderdale (email only)

BEFORE THE
COMMONWEALTH OF PENNSYLVANIA
PENNSYLVANIA PUBLIC UTILITY COMMISSION

TANYA J. MCCLOSKEY, ACTING
CONSUMER ADVOCATE,

Docket Nos. C-2014-2447138
Docket Nos. C-2014-2447169

vs.

HIDDEN VALLEY UTILITY SERVICES,
L.P.

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AND

APR 29 2024

TANYA J. MCCLOSKEY, ACTING
CONSUMER ADVOCATE

PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

Docket Nos. C-2018-3001306
Docket Nos. C-2018-30001307

vs.

HIDDEN VALLEY UTILITY SERVICES,
L.P.

**ROBERT J. KOLLAR ANSWER IN OPPOSITION TO THE MOTION FOR EXTENSION
OF TIME FILED BY HIDDEN VALLEY UTILITY SERVICES, L.P. ON APRIL 5, 2024**

I, Robert J. Kollar, hereby file this Answer to Hidden Valley Utility Services, L.P.'s (HVUS or the Company) Motion for an Extension of Time to complete a financial statement audit (Motion) that was filed on April 5, 2024. I have read the Answer of the Office of Consumer Advocate to Hidden Valley Utility Services, L.P.'s Motion for an Extension of Time and am in full agreement and support of their Answer.

This case has a long history, and this is now the second time the Company has asked for an extension of time to complete an audit of its financial statements. The Commission previously and correctly denied the Company's prior request for an audit that was to be completed by July 29, 2019. The Company's response was to simply never complete the audit.

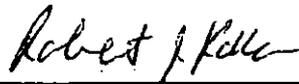
A Settlement Agreement was reached and approved by the Commission in December 2023 (but agreed to by all of the parties on May 25, 2023) that required an audit of the Company's financial statements for the years ending December 31, 2020 through December 31, 2022. The previous audit requirement and the most recent one were included due to long-standing concerns regarding the accuracy and integrity of the Company's accounting records and financial statements. Without an independent audit, it will be impossible to evaluate the financial strength of this Company and its ability to provide sustainable service to its customers.

I therefore oppose granting the Company's request for an extension of time to complete the audit as required in the December 2023 order and request the Commission order the Company to complete this requirement immediately. Additionally, I also request that the Commission deny any rate increase requests filed by the Company until the audit requirement of the December 2023 order has been satisfactorily completed.

CONCLUSION

For all of the foregoing reasons, I respectfully request that the Commission deny all of the requests included in the Motion for Extension of Time filed by Hidden Valley Utility Services, L.P.

Respectfully submitted,



Robert J. Kollar

Date: April 25, 2024

DATE OF DEPOSIT

APR 29 2024

**PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU**

CERTIFICATE OF SERVICE

I, Robert J. Kollar, hereby certify that on this 25th day of April, I served a true and correct copy of my Answer in Opposition to Hidden Valley Utility Services, L.P.'s Motion for An Extension of Time filed by Hidden Valley Utility Services, L.P. on April 5, 2024, via overnight mail with the Secretary (Federal Express) and via email, upon the following:

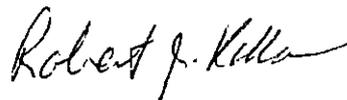
SERVICE BY E-MAIL ONLY

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Robert J. Kollar

DATE OF DEPOSIT
APR 29 2024
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SECRETARY'S BUREAU

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TO **MS. ROSEMARY CHIAVETTA, SECRETARY**
PA PUBLIC UTILITY COMMISSION
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HARRISBURG PA 17120

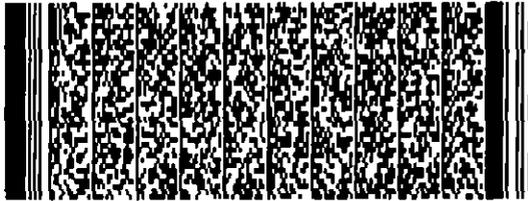
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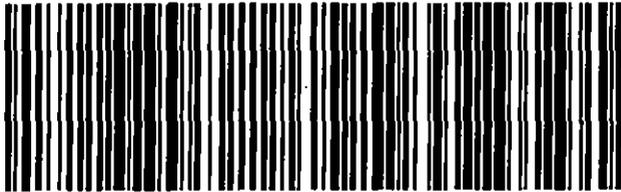
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