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August 16, 2024

**VIA ELECTRONIC FILING**

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

Re: Application For Certificate Of Public Convenience And All Necessary Approvals Nunc Pro Tunc For Mainlines, Manholes & Wastewater Treatment Inc. To Provide Wastewater Services To Portions Of Girard Township and Fairview Township, Erie County, Pennsylvania, Approval Of Affiliated Interest Agreement, And All Other Approvals As May Be Necessary Or Proper, Including an Affiliated Interest Agreement; Docket Nos. A-2024-\_\_\_\_\_ and G-2024-\_\_\_\_\_

Dear Secretary Chiavetta:

Enclosed for filing is the Application for certificate of public convenience and all necessary approvals nunc pro tunc for Mainlines, Manholes & Wastewater Treatment Inc. to provide wastewater services to portions of Girard Township and Fairview Township, Erie County, Pennsylvania, approval of Affiliated Interest Agreement, and all other approvals as may be necessary or proper, including an Affiliated Interest Agreement. Copies of this Application have been served as indicated on the attached Certificate of Service.

Please note the \$350 filing fee for this Application was paid electronically.

If you have any questions regarding this filing, please do not hesitate to contact me.

Very truly yours,

*/s/ Whitney E. Snyder*

Whitney E. Snyder  
Aaron D. Rosengarten

*Counsel for  
Mainlines, Manholes & Wastewater Treatment Inc.*

WES/das  
Enclosures  
cc: Per Certificate of Service

BEFORE THE  
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Application For Certificate Of Public :  
Convenience And All Necessary Approvals :  
Nunc Pro Tunc For Mainlines, Manholes : Docket No. A-2024-\_\_\_\_\_  
& Wastewater Treatment Inc. To Provide :  
Wastewater Services To Portions Of Girard : G-2024-\_\_\_\_\_  
Township and Fairview Township, Erie :  
County, Pennsylvania, Approval Of :  
Affiliated Interest Agreement, And All Other :  
Approvals As May Be Necessary Or Proper, :  
Including an Affiliated Interest Agreement :

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**Application For Certificate Of Public Convenience And All Necessary  
Approvals Nunc Pro Tunc For Mainlines, Manholes & Wastewater Treatment  
Inc. To Provide Wastewater Services To Portions Of Girard Township and  
Fairview Township, Erie County, Pennsylvania, Approval Of Affiliated  
Interest Agreement, And All Other Approvals As May Be Necessary Or  
Proper, Including an Affiliated Interest Agreement**

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**I. INTRODUCTION**

1. Mainlines, Manholes & Wastewater Treatment Inc. (“MMWT” or “Company” or “Applicant”) hereby respectfully requests that the Pennsylvania Public Utility Commission issue a Certificate of Public Convenience evidencing its approval under Section 1102(a)(1)(i) for MMWT to offer, render, furnish and supply wastewater service in portions of Girard Township and Fairview Township, Erie County, Pennsylvania.

2. This Application is being filed to receive the Commission’s approval to provide wastewater service in the proposed service territory. Applicant currently provides wastewater service.

## II. DESCRIPTION OF THE APPLICANT

3. The name and address of the Applicant is:

Mainlines, Manholes & Wastewater Treatment Inc.  
9214 TANNERY ROAD  
Girard, PA 16423

4. The name and address of Applicant's attorneys are:

Whitney E. Snyder, PA ID 316625  
Aaron D. Rosengarten, PA ID 329506  
Hawke, McKeon & Sniscak LLP  
100 N. 10<sup>th</sup> Street  
Harrisburg, PA 17101  
[wesnyder@hmslegal.com](mailto:wesnyder@hmslegal.com)  
[adrosengarten@hmslegal.com](mailto:adrosengarten@hmslegal.com)

5. MMWT is a corporation organized and existing under the laws of the Commonwealth of Pennsylvania. MMWT is owned by the Luciano family, which also owns Springhouse Water Works, Inc., a Pennsylvania certificated public utility.

6. MMWT provides service to 17 customers, as follows:

Mobile Home Park Customers – 2

Commercial Customers – 15

## III. DESCRIPTION OF SERVICE TERRITORY

7. The proposed service territory is located in portions of Girard Township, Erie County, Pennsylvania. Attached hereto as **Exhibit A** is map showing the boundaries of the majority of the portion of the area to be served ("Service Territory"). A metes and bounds description and a map of the additional Mobile Home Park served will be filed as a supplement to this Application.

8. The service territory will allow MMWT to continue providing wastewater service to current customers.

9. MMWT does not provide wastewater service in any other areas.

10. To the best of Applicant's knowledge, no corporation, partnership, or individual is currently furnishing or has corporate or franchise rights to furnish service within the Service Territory and no competitive condition will be created.

#### **IV. FINANCIAL INFORMATION**

11. Attached as **Exhibit B** are MMWT's two most recent Federal Income Tax Returns.

12. MMWT does not have an original cost study of used and useful plant in service and related accrued depreciation calculations.

13. MMWT is currently operating at a loss. It is subsidized by its investors and affiliates. While the current rates remain in place and the Company continues to operate at a loss, these investors and affiliates will continue to ensure the Company has the funds to provide the same efficient, safe, and reasonable service with which customers are currently provided.

14. Regarding affiliates, MMWT is a sister company to Springhouse Water Works Inc., a certificated water public utility and Imperial Point Mobile Park, Imperial Point Mobile Home Park, LLC and Waypoint Property Management, LLC. Some of these subsidiaries provide assistance to MMWT in the form of various goods and services and will continue to do so. MMWT is seeking Commission approval of an Affiliated Interest Agreement as described in [Section VII](#) below.

15. The two Mobile Home Parks are customers of MMWT. Imperial Point currently pays \$7000.00 per month for wastewater service. Waypoint currently does not pay MMWT for wastewater service. MMWT understands that it cannot continue to provide free service under the law. As discussed in [Section VIII](#) below, MMWT's proposed initial tariff includes a \$3,000.00/month flat rate for wastewater service.

16. All other rates in the proposed initial tariff remain the same as currently charged.

## **V. OTHER REQUIRED INFORMATION**

17. As a wastewater utility, MMWT is not required to submit a Department of Environmental Protection business plan.

18. A copy of MMWT's NPDES Permit renewal is attached as **Exhibit C**.

19. Regarding consistency with local plans, land use, and ordinances, in 1981, Girard Township and MMWT entered into an agreement wherein the Township would hold the NPDES permit for MMWT's wastewater treatment facilities. The 1981 Agreement is attached as **Exhibit D**. Therein the Township expressly permitted the existence and expansion of MMWT and assisted MMWT by agreeing to hold the NPDES permit consistent with DER (now DEP) request. The Permit has since been transferred to and is directly held by MMWT, as demonstrated in **Exhibit C**.

20. MMWT is seeking letters from Girard Township and Erie County opining that MMWT's service is not in conflict with their respective comprehensive plans. MMWT will submit such letters when available.

## **VI. FITNESS AND PUBLIC INTEREST**

21. MMWT is fit to continue providing wastewater services. It is largely owned and operated by the same people who own Springhouse Water Works, an already certificated public utility.

22. MMWT has been providing safe, adequate, and reasonable service and will continue to do so.

23. MMWT is and remains fit to continue to provide wastewater services.

24. As indicated in Exhibits D, the local Township does not want to provide wastewater services. There is no other provider of wastewater services for the current customers.

25. Granting MMWT a certificate of public convenience is in the public interest.

## **VII. AFFILIATED INTEREST AGREEMENT**

27. An Affiliated Interest Agreement (“AIA”) for Commission approval is attached as Appendix 1.

28. The AIA provides that MMWT will pay a management fee of \$6,000 to Springhouse for use of Springhouses’ employees, vehicles, office, etc. The AIA further provides that any other transactions involving Springhouse and MMWT with each other or with the unregulated affiliates will be at the lesser of cost or market. Transactions solely between the unregulated affiliates are not governed under the agreement as they are not jurisdictional to the Commission.

## **VIII. TARIFF**

29. A pro forma tariff is attached hereto as **Exhibit E**.

30. The pro forma tariff is a modification of the Commission’s sample tariff pages.

31. The tariff seeks to keep existing rates and practices in place. The only rate proposed to be changed is that Waypoint, an affiliate that owns a mobile home park, begin paying \$3000.00 per month for wastewater service.

**IX. RELIEF REQUESTED**

**WHEREFORE,** Together with the Order approving this Application and the Affiliated Interest Agreement, Mainlines, Manholes & Wastewater Treatment Inc. respectfully requests that the Commission approve this Application and the Affiliated Interest Agreement, issue a Certificate of Public Convenience pursuant to Section 1102(a) of the Public Utility Code, 66 Pa.C.S. §1102(a), authorizing the Company to furnish wastewater service in portions of Girard Township, Erie County, Pennsylvania, and issue all other approvals as may be necessary and proper.

Respectfully submitted,

/s/ Whitney E. Snyder

Whitney E. Snyder, PA ID 316625

Aaron D. Rosengarten, PA ID 329506

Hawke, McKeon & Sniscak LLP

100 N. 10<sup>th</sup> Street

Harrisburg, PA 17101

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*Counsel for*

*Mainlines, Manholes & Wastewater Treatment Inc.*

Dated: August 16, 2024

## **EXHIBITS**

<b>EXHIBIT A</b>	map showing the boundaries of the majority of the portion of the area to be served
<b>EXHIBIT B</b>	MMWT's two most recent Federal Income Tax Returns
<b>EXHIBIT C</b>	copy of MMWT's NPDES Permit renewal
<b>EXHIBIT D</b>	The 1981 Agreement
<b>EXHIBIT E</b>	pro forma tariff

## **APPENDIX**

<b>APPENDIX 1</b>	Affiliated Interest Agreement ("AIA") for Commission approval
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# **EXHIBIT A**

# Service Territory 1 for Mainlines, Manholes & Wastewater Treatment Inc. for Girard Township. Consisting of all commercial customers and Imperial Point Mobile Home Park.



IMPERIAL POINT

# **EXHIBIT B**

Form 1120-S

U.S. Income Tax Return for an S Corporation

OMB No. 1545-0123

2022

Department of the Treasury Internal Revenue Service

Do not file this form unless the corporation has filed or is attaching Form 2553 to elect to be an S corporation. Go to www.irs.gov/Form1120S for instructions and the latest information.

For calendar year 2022 or tax year beginning , ending

Header section containing: A Selection effective date (05/07/07), B Business activity code (238900), C Check if Sch. M-3 attached, D Employer identification number (33-1165188), E Date incorporated (05/07/2007), F Total assets (\$1,465), TYPE OR PRINT, Name (MAINLINES & MANHOLES, INC), and address (9208 TANNERY RD, GIRARD, PA 16423-7846).

Qualification questions: G Is the corporation electing to be an S corporation... H Check if: (1) Final return, (2) Name change, (3) Address change, (4) Amended return, (5) S election termination. I Enter the number of shareholders (3). J Check if corporation: (1) Aggregated activities, (2) Grouped activities.

Caution: Include only trade or business income and expenses on lines 1a through 21. See the instructions for more information.

Income section table with columns for description, sub-column (1a, 1b, 1c, 2, 3, 4, 5, 6), and amount. Includes lines 1a (107,897), 1b, 1c (107,897), 2 (39,711), 3 (68,186), 4, 5 (SEE STMT 1, 4,000), 6 (72,186).

Deductions section table with columns for description, sub-column (7-19, 20, 21), and amount. Includes lines 7-19, 20 (78,483), 21 (-6,297).

Tax and Payments section table with columns for description, sub-column (22a, 22b, 22c, 23a, 23b, 23c, 23d, 24, 25, 26, 27), and amount. Includes lines 22a, 22b, 22c, 23a, 23b, 23c, 23d, 24, 25, 26, 27.

Sign Here

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

May the IRS discuss this return with the preparer shown below? See instructions. [X] Yes [ ] No

Signature of officer: KYLE S LUCIANO, Title: VICE-PRESIDENT

Preparer information section: Paid Preparer Use Only. Includes Print/Type preparer's name (JAMES P GAYNOR, CPA), Preparer's signature (JAMES P GAYNOR, CPA), Date (03/22/23), Check self-employed, PTIN (P01083944), Firm's name (BROWN, CHISM & THOMPSON PLLC), Firm's address (2720 N HEMLOCK CT STE B, BROKEN ARROW, OK 74012-1194), Firm's EIN (81-4498561), and Phone no. (918-258-8888).

For Paperwork Reduction Act Notice, see separate instructions.

Form 1120-S (2022)

**Schedule E Other Information** (see instructions)

<b>1</b> Check accounting method: a <input checked="" type="checkbox"/> Cash b <input type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) .....	Yes	No
<b>2</b> See the instructions and enter the: a Business activity <b>MANHOLE REPAIR</b> b Product or service <b>CONSTRUCTION</b>		
<b>3</b> At any time during the tax year, was any shareholder of the corporation a disregarded entity, a trust, an estate, or a nominee or similar person? If "Yes," attach Schedule B-1, Information on Certain Shareholders of an S Corporation .....		<b>X</b>
<b>4</b> At the end of the tax year, did the corporation: a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total stock issued and outstanding of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below .....		<b>X</b>

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage of Stock Owned	(v) If Percentage in (iv) Is 100%, Enter the Date (if applicable) a Qualified Subchapter S Subsidiary Election Was Made

**b** Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below .....

	Yes	No
		<b>X</b>

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital

<b>5a</b> At the end of the tax year, did the corporation have any outstanding shares of restricted stock? .....	Yes	No
If "Yes," complete lines (i) and (ii) below. (i) Total shares of restricted stock .....		
(ii) Total shares of non-restricted stock .....		
<b>b</b> At the end of the tax year, did the corporation have any outstanding stock options, warrants, or similar instruments? .....		<b>X</b>
If "Yes," complete lines (i) and (ii) below. (i) Total shares of stock outstanding at the end of the tax year .....		
(ii) Total shares of stock outstanding if all instruments were executed .....		
<b>6</b> Has this corporation filed, or is it required to file, <b>Form 8918</b> , Material Advisor Disclosure Statement, to provide information on any reportable transaction? .....		<b>X</b>
<b>7</b> Check this box if the corporation issued publicly offered debt instruments with original issue discount .....	<input type="checkbox"/>	
If checked, the corporation may have to file <b>Form 8281</b> , Information Return for Publicly Offered Original Issue Discount Instruments.		
<b>8</b> If the corporation (a) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to the basis of the asset (or the basis of any other property) in the hands of a C corporation, and (b) has net unrealized built-in gain in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years. See instructions .....		\$ .....
<b>9</b> Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions .....		<b>X</b>
<b>10</b> Does the corporation satisfy one or more of the following? See instructions .....		<b>X</b>
a The corporation owns a pass-through entity with current, or prior year carryover, excess business interest expense.		
b The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$27 million and the corporation has business interest expense.		
c The corporation is a tax shelter and the corporation has business interest expense. If "Yes," complete and attach <b>Form 8990</b> , Limitation on Business Interest Expense Under Section 163(j).		
<b>11</b> Does the corporation satisfy both of the following conditions? .....	<b>X</b>	
a The corporation's total receipts (see instructions) for the tax year were less than \$250,000.		
b The corporation's total assets at the end of the tax year were less than \$250,000. If "Yes," the corporation is not required to complete Schedules L and M-1.		

**Schedule E Other Information** (see instructions) (continued)

	Yes	No
12 During the tax year, did the corporation have any non-shareholder debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt? If "Yes," enter the amount of principal reduction \$		X
13 During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions		X
14a Did the corporation make any payments in 2022 that would require it to file Form(s) 1099?	X	
b If "Yes," did or will the corporation file required Form(s) 1099?	X	
15 Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund? If "Yes," enter the amount from Form 8996, line 15 \$		X

**Schedule K Shareholders' Pro Rata Share Items**

		Total amount
Income (Loss)	1 Ordinary business income (loss) (page 1, line 21)	1 -6,297
	2 Net rental real estate income (loss) (attach Form 8825)	2
	3a Other gross rental income (loss)	3a
	b Expenses from other rental activities (attach statement)	3b
	c Other net rental income (loss). Subtract line 3b from line 3a	3c
	4 Interest income	4
	5 Dividends: a Ordinary dividends	5a
	b Qualified dividends	5b
	6 Royalties	6
	7 Net short-term capital gain (loss) (attach Schedule D (Form 1120-S))	7
8a Net long-term capital gain (loss) (attach Schedule D (Form 1120-S))	8a	
	b Collectibles (28%) gain (loss)	8b
	c Unrecaptured section 1250 gain (attach statement)	8c
9 Net section 1231 gain (loss) (attach Form 4797)	9	
10 Other income (loss) (see instructions) Type:	10	
Deductions	11 Section 179 deduction (attach Form 4562)	11
	12a Charitable contributions	12a
	b Investment interest expense	12b
	c Section 59(e)(2) expenditures Type:	12c
d Other deductions (see instructions) Type:	12d	
Credits	13a Low-income housing credit (section 42(j)(5))	13a
	b Low-income housing credit (other)	13b
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)	13c
	d Other rental real estate credits (see instructions) Type:	13d
	e Other rental credits (see instructions) Type:	13e
	f Biofuel producer credit (attach Form 6478)	13f
	g Other credits (see instructions) Type:	13g
Inter-national	14 Attach Schedule K-2 (Form 1120-S), Shareholders' Pro Rata Share Items—International, and check this box to indicate you are reporting items of international tax relevance <input type="checkbox"/>	
Alternative Minimum Tax (AMT) Items	15a Post-1986 depreciation adjustment	15a
	b Adjusted gain or loss	15b
	c Depletion (other than oil and gas)	15c
	d Oil, gas, and geothermal properties – gross income	15d
	e Oil, gas, and geothermal properties – deductions	15e
	f Other AMT items (attach statement)	15f
Items Affecting Shareholder Basis	16a Tax-exempt interest income	16a
	b Other tax-exempt income	16b
	c Nondeductible expenses	16c
	d Distributions (attach statement if required) (see instructions)	16d
	e Repayment of loans from shareholders	16e
	f Foreign taxes paid or accrued	16f

<b>Schedule K</b> Shareholders' Pro Rata Share Items (continued)		Total amount
Other Information	17a Investment income	17a
	b Investment expenses	17b
	c Dividend distributions paid from accumulated earnings and profits	17c
	d Other items and amounts (attach statement) <b>SEE STATEMENT 3</b>	
Reconciliation	18 <b>Income (loss) reconciliation.</b> Combine the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum of the amounts on lines 11 through 12d and 16f	18 <b>-6,297</b>

	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
<b>Schedule L Balance Sheets per Books</b>				
<b>Assets</b>				
1	Cash			1,465
2a	Trade notes and accounts receivable	11,739		
b	Less allowance for bad debts	( )	( )	
3	Inventories			
4	U.S. government obligations			
5	Tax-exempt securities (see instructions)			
6	Other current assets (attach statement)			
7	Loans to shareholders			
8	Mortgage and real estate loans			
9	Other investments (attach statement)			
10a	Buildings and other depreciable assets	31,728	31,728	
b	Less accumulated depreciation	( 31,705	23 ( 31,728	0
11a	Depletable assets			
b	Less accumulated depletion	( )	( )	
12	Land (net of any amortization)			
13a	Intangible assets (amortizable only)			
b	Less accumulated amortization	( )	( )	
14	Other assets (attach statement)			
15	<b>Total assets</b>	<b>11,762</b>		<b>1,465</b>
<b>Liabilities and Shareholders' Equity</b>				
16	Accounts payable			
17	Mortgages, notes, bonds payable in less than 1 year	4,000		
18	Other current liabilities (attach statement)			
19	Loans from shareholders			
20	Mortgages, notes, bonds payable in 1 year or more			
21	Other liabilities (attach statement)			
22	Capital stock	1,500		1,500
23	Additional paid-in capital			
24	Retained earnings	6,262		-35
25	Adjustments to shareholders' equity (attach statement)			
26	Less cost of treasury stock	( )	( )	
27	<b>Total liabilities and shareholders' equity</b>	<b>11,762</b>		<b>1,465</b>

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

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

<p><b>1</b> Net income (loss) per books <span style="float: right;"><b>-6,297</b></span></p> <p><b>2</b> Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize)</p> <p><b>3</b> Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 16f (itemize):</p> <p style="margin-left: 20px;"><b>a</b> Depreciation \$</p> <p style="margin-left: 20px;"><b>b</b> Travel and entertainment \$</p> <p><b>4</b> Add lines 1 through 3 <span style="float: right;"><b>-6,297</b></span></p>	<p><b>5</b> Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):</p> <p style="margin-left: 20px;"><b>a</b> Tax-exempt interest \$</p> <p><b>6</b> Deductions included on Schedule K, lines 1 through 12 and 16f, not charged against book income this year (itemize):</p> <p style="margin-left: 20px;"><b>a</b> Depreciation \$</p> <p><b>7</b> Add lines 5 and 6</p> <p><b>8</b> Income (loss) (Schedule K, line 18). Subtract line 7 from line 4 <span style="float: right;"><b>-6,297</b></span></p>
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**Schedule M-2 Analysis of Accumulated Adjustments Account, Shareholders' Undistributed Taxable Income Previously Taxed, Accumulated Earnings and Profits, and Other Adjustments Account**  
(see instructions)

	(a) Accumulated adjustments account	(b) Shareholders' undistributed taxable income previously taxed	(c) Accumulated earnings and profits	(d) Other adjustments account
<b>1</b> Balance at beginning of tax year	<b>6,262</b>			
<b>2</b> Ordinary income from page 1, line 21				
<b>3</b> Other additions				
<b>4</b> Loss from page 1, line 21	<b>(6,297)</b>			
<b>5</b> Other reductions				
<b>6</b> Combine lines 1 through 5	<b>-35</b>			
<b>7</b> Distributions				
<b>8</b> Balance at end of tax year. Subtract line 7 from line 6	<b>-35</b>			

Form **1125-A**

**Cost of Goods Sold**

(Rev. November 2018)  
Department of the Treasury  
Internal Revenue Service

OMB No. 1545-0123

▶ Attach to Form 1120, 1120-C, 1120-F, 1120S, or 1065.  
▶ Go to [www.irs.gov/Form1125A](http://www.irs.gov/Form1125A) for the latest information.

Name

**MAINLINES & MANHOLES, INC**

Employer identification number

**33-1165188**

1	Inventory at beginning of year	1	
2	Purchases	2	13,873
3	Cost of labor	3	
4	Additional section 263A costs (attach schedule)	4	
5	Other costs (attach schedule) <b>STMT 4</b>	5	25,838
6	<b>Total.</b> Add lines 1 through 5	6	39,711
7	Inventory at end of year	7	
8	<b>Cost of goods sold.</b> Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return. See instructions	8	39,711

9a Check all methods used for valuing closing inventory:

- (i)  Cost
- (ii)  Lower of cost or market
- (iii)  Other (Specify method used and attach explanation.) ▶

b Check if there was a writedown of subnormal goods ▶

c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ▶

d If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO 9d

e If property is produced or acquired for resale, do the rules of section 263A apply to the entity? See instructions  Yes  No

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation  Yes  No

For Paperwork Reduction Act Notice, see instructions.

Form **1125-A** (Rev. 11-2018)

**Schedule K-1  
(Form 1120-S)**

Department of the Treasury  
Internal Revenue Service

**2022**

For calendar year 2022, or tax year

Final K-1  Amended K-1

OMB No. 1545-0123

beginning  ending

**Shareholder's Share of Income, Deductions, Credits, etc.**  
▶ See separate instructions.

**Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items**

1	Ordinary business income (loss) <b>-2,099</b>	13	Credits
2	Net rental real estate income (loss)		
3	Other net rental income (loss)		
4	Interest income		
5a	Ordinary dividends		
5b	Qualified dividends	14	Schedule K-3 is attached if checked <input type="checkbox"/>
6	Royalties	15	Alternative minimum tax (AMT) items
7	Net short-term capital gain (loss)		
8a	Net long-term capital gain (loss)		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain		
9	Net section 1231 gain (loss)	16	Items affecting shareholder basis
10	Other income (loss)		
		17	Other information <b>STMT</b>
11	Section 179 deduction	<b>V*</b>	
12	Other deductions	<b>AC*</b>	<b>STMT</b>
18	More than one activity for at-risk purposes*		
19	More than one activity for passive activity purposes*		

**Part I Information About the Corporation**

A Corporation's employer identification number  
**33-1165188**

B Corporation's name, address, city, state, and ZIP code  
**MAINLINES & MANHOLES, INC**  
**9208 TANNERY RD**  
**GIRARD PA 16423-7846**

C IRS Center where corporation filed return  
**E-FILE**

D Corporation's total number of shares  
Beginning of tax year **1,500**  
End of tax year **1,500**

**Part II Information About the Shareholder**

E Shareholder's identifying number  
**445-78-4666**

F Shareholder's name, address, city, state, and ZIP code  
**GERALD D WEAVER**  
**15 MEADOWLAKE CT**  
**WINTER HAVEN FL 33884-1314**

G Current year allocation percentage **33.333333 %**

H Shareholder's number of shares  
Beginning of tax year **500**  
End of tax year **500**

I Loans from shareholder  
Beginning of tax year **\$ 0**  
End of tax year **\$ 0**

For IRS Use Only

\* See attached statement for additional information.

Final K-1

Amended K-1

**2022**

For calendar year 2022, or tax year

**Schedule K-1  
(Form 1120-S)**

Department of the Treasury  
Internal Revenue Service

beginning  ending

**Shareholder's Share of Income, Deductions, Credits, etc.**  
▶ See separate instructions.

**Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items**

1	Ordinary business income (loss) <b>-2,099</b>	13	Credits
2	Net rental real estate income (loss)		
3	Other net rental income (loss)		
4	Interest income		
5a	Ordinary dividends		
5b	Qualified dividends	14	Schedule K-3 is attached if checked <input type="checkbox"/>
6	Royalties	15	Alternative minimum tax (AMT) items
7	Net short-term capital gain (loss)		
8a	Net long-term capital gain (loss)		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain		
9	Net section 1231 gain (loss)	16	Items affecting shareholder basis
10	Other income (loss)		
		17	Other information <b>STMT</b>
11	Section 179 deduction	<b>V*</b>	
12	Other deductions	<b>AC*</b>	<b>STMT</b>
18	<input type="checkbox"/> More than one activity for at-risk purposes*		
19	<input type="checkbox"/> More than one activity for passive activity purposes*		

**Part I Information About the Corporation**

**A** Corporation's employer identification number  
**33-1165188**

**B** Corporation's name, address, city, state, and ZIP code  
**MAINLINES & MANHOLES, INC**  
**9208 TANNERY RD**  
**GIRARD PA 16423-7846**

**C** IRS Center where corporation filed return  
**E-FILE**

**D** Corporation's total number of shares  
Beginning of tax year **1,500**  
End of tax year **1,500**

**Part II Information About the Shareholder**

**E** Shareholder's identifying number  
**445-82-0980**

**F** Shareholder's name, address, city, state, and ZIP code  
**KYLE S LUCIANO**  
**9208 TANNERY RD**  
**GIRARD PA 16417-7846**

**G** Current year allocation percentage **33.333334 %**

**H** Shareholder's number of shares  
Beginning of tax year **500**  
End of tax year **500**

**I** Loans from shareholder  
Beginning of tax year **\$ 0**  
End of tax year **\$ 0**

For IRS Use Only

2022

Final K-1

Amended K-1

OMB No. 1545-0123

**Schedule K-1  
(Form 1120-S)**

Department of the Treasury  
Internal Revenue Service

For calendar year 2022, or tax year

beginning

ending

**Shareholder's Share of Income, Deductions, Credits, etc.**

▶ See separate instructions.

**Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items**

1	Ordinary business income (loss) <b>-2,099</b>	13	Credits
2	Net rental real estate income (loss)		
3	Other net rental income (loss)		
4	Interest income		
5a	Ordinary dividends		
5b	Qualified dividends	14	Schedule K-3 is attached if checked <input type="checkbox"/>
6	Royalties	15	Alternative minimum tax (AMT) items
7	Net short-term capital gain (loss)		
8a	Net long-term capital gain (loss)		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain		
9	Net section 1231 gain (loss)	16	Items affecting shareholder basis
10	Other income (loss)		
		17	Other information
		<b>V*</b>	<b>STMT</b>
11	Section 179 deduction	<b>AC*</b>	<b>STMT</b>
12	Other deductions		
18	<input type="checkbox"/> More than one activity for at-risk purposes*		
19	<input type="checkbox"/> More than one activity for passive activity purposes*		

**Part I Information About the Corporation**

**A** Corporation's employer identification number  
**33-1165188**

**B** Corporation's name, address, city, state, and ZIP code  
**MAINLINES & MANHOLES, INC**  
**9208 TANNERY RD**  
**GIRARD PA 16423-7846**

**C** IRS Center where corporation filed return  
**E-FILE**

**D** Corporation's total number of shares  
Beginning of tax year **1,500**  
End of tax year **1,500**

**Part II Information About the Shareholder**

**E** Shareholder's identifying number  
**444-82-9674**

**F** Shareholder's name, address, city, state, and ZIP code  
**PAUL C LUCIANO**  
**9198 TANNERY RD**  
**GIRARD PA 16417-7844**

**G** Current year allocation percentage **33.333333 %**

**H** Shareholder's number of shares  
Beginning of tax year **500**  
End of tax year **500**

**I** Loans from shareholder  
Beginning of tax year **\$ 0**  
End of tax year **\$ 0**

For IRS Use Only

\* See attached statement for additional information.

**Federal Statements**

**GERALD D WEAVER**

**445-78-4666**

**Schedule K-1, Box 17, Code AC - Gross Receipts for Section 448(c)**

Description	Shareholder Amount
8990 GROSS RECEIPTS FOR 2021	16,167
8990 GROSS RECEIPTS FOR 2020	25,241
8990 GROSS RECEIPTS FOR 2019	25,342

**Federal Statements**

**KYLE S LUCIANO**

**445-82-0980**

**Schedule K-1, Box 17, Code AC - Gross Receipts for Section 448(c)**

Description	Shareholder Amount
8990 GROSS RECEIPTS FOR 2021	16,167
8990 GROSS RECEIPTS FOR 2020	25,241
8990 GROSS RECEIPTS FOR 2019	25,342

55501 MAINLINES & MANHOLES, INC

3/22/2023 5:20 PM

33-1165188

**Federal Statements**

FYE: 12/31/2022

**PAUL C LUCIANO**

**444-82-9674**

**Schedule K-1, Box 17, Code AC - Gross Receipts for Section 448(c)**

	Description	Shareholder Amount
8990	GROSS RECEIPTS FOR 2021	16,166
8990	GROSS RECEIPTS FOR 2020	25,241
8990	GROSS RECEIPTS FOR 2019	25,341

Form **7004**

(Rev. December 2018)

Department of the Treasury  
Internal Revenue Service

**Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns**

▶ File a separate application for each return.

▶ Go to [www.irs.gov/Form7004](http://www.irs.gov/Form7004) for instructions and the latest information.

OMB No. 1545-0233

**Print  
or  
Type**

Name

**MAINLINES & MANHOLES, INC**

Identifying number

**33-1165188**

Number, street, and room or suite no. (If P.O. box, see instructions.)

**9208 TANNERY RD**

City, town, state, and ZIP code (If a foreign address, enter city, province or state, and country (follow the country's practice for entering postal code).)

**GIRARD**

**PA 16423-7846**

**COPY**

**Note:** File request for extension by the due date of the return. See instructions before completing this form.

**Part I Automatic Extension for Certain Business Income Tax, Information, and Other Returns.** See instructions.

1 Enter the form code for the return listed below that this application is for. 25

Application Is For:	Form Code	Application Is For:	Form Code
Form 706-GS(D)	01	Form 1120-ND (section 4951 taxes)	20
Form 706-GS(T)	02	Form 1120-PC	21
Form 1041 (bankruptcy estate only)	03	Form 1120-POL	22
Form 1041 (estate other than a bankruptcy estate)	04	Form 1120-REIT	23
Form 1041 (trust)	05	Form 1120-RIC	24
Form 1041-N	06	Form 1120S	25
Form 1041-QFT	07	Form 1120-SF	26
Form 1042	08	Form 3520-A	27
Form 1065	09	Form 8612	28
Form 1066	11	Form 8613	29
Form 1120	12	Form 8725	30
Form 1120-C	34	Form 8804	31
Form 1120-F	15	Form 8831	32
Form 1120-FSC	16	Form 8876	33
Form 1120-H	17	Form 8924	35
Form 1120-L	18	Form 8928	36
Form 1120-ND	19		

**Part II All Filers Must Complete This Part**

- 2 If the organization is a foreign corporation that does not have an office or place of business in the United States, check here
- 3 If the organization is a corporation and is the common parent of a group that intends to file a consolidated return, check here   
If checked, attach a statement listing the name, address, and employer identification number (EIN) for each member covered by this application.
- 4 If the organization is a corporation or partnership that qualifies under Regulations section 1.6081-5, check here
- 5a The application is for calendar year 20**22**, or tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_
- b **Short tax year.** If this tax year is less than 12 months, check the reason:  Initial return  Final return  
 Change in accounting period  Consolidated return to be filed  Other (See instructions—attach explanation.)

6 Tentative total tax	6	0
7 Total payments and credits. See instructions	7	0
8 Balance due. Subtract line 7 from line 6. See instructions	8	0

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Form **7004** (Rev. 12-2018)

**Federal Statements****Statement 1 - Form 1120-S, Page 1, Line 5 - Other Income (Loss)**

<u>Description</u>	<u>Amount</u>
DEBT FORGIVENESS	\$ 4,000
TOTAL	\$ 4,000

**Statement 2 - Form 1120-S, Page 1, Line 19 - Other Deductions**

<u>Description</u>	<u>Amount</u>
INSURANCE	\$ 366
LEGAL AND PROFESSIONAL	461
LICENSES	2,000
OFFICE EXPENSE	500
UTILITIES	142
MANAGEMENT FEES	74,783
TOTAL	\$ 78,252

**Statement 3 - Form 1120-S, Page 4, Schedule K, Line 17d - Other Items and Amounts**

<u>Description</u>	<u>Amount</u>
SECTION 199A INFORMATION - SEE ATTACHED WRK	\$

**Statement 4 - Form 1125-A, Line 5 - Other Costs**

<u>Description</u>	<u>Amount</u>
CONTRACT SERVICES	\$ 96
REPAIRS	2,209
OPERATOR EXPENSE	15,559
SMALL TOOLS & EQUIPMENT	3,688
WATER TESTING	4,286
TOTAL	\$ <u>25,838</u>

## Pennsylvania Form PA-20S/PA-65 Return Summary

For calendar year 2022 or tax year beginning  
**MAINLINES & MANHOLES, INC**

, ending  
**1000335977**

**Total Taxable Income**

Total taxable business income (loss) from operations	-6,319	
Total interest income		
Total dividend income		
Total net gain (loss)		
Total rents / royalties net income (loss)		
Total estate or trust income		
Total gambling and lottery winnings		
<b>Total adjusted business income</b>		<b>-6,319</b>

**PA Taxable Income**

PA taxable business income (loss) from operations	-6,319	
PA net gain (loss)		
PA rents / royalties net income (loss)		
PA estate or trust income		
PA gambling and lottery winnings		
<b>PA taxable business income</b>		<b>-6,319</b>

**Nonresident shareholder's PA taxable income**

\_\_\_\_\_

**PA nonresident tax**

\_\_\_\_\_

**Payments**

Tax withholding payments		
Nonresident credits		
<b>Payments</b>		_____

**Nonresident withholding tax due** **0**

**Composite Taxable Income**

\_\_\_\_\_

**Composite Tax**

\_\_\_\_\_

**Next Year's Estimates**

1st quarter	
2nd quarter	
3rd quarter	
4th quarter	
<b>Total estimated tax</b>	_____

**Apportionment Factors**

Property	
Payroll	
Sales	
<b>Average</b>	<b>1.000000</b>

PA-20S/PA-65  
(05-22) (Page 1 of 3)

2022 Pennsylvania  
PA S Corporation/Partnership Information Return  
ENTER ONE LETTER OR NUMBER IN EACH BOX.

Extension Requested Y  
Initial Year N  
Final Return N  
FEIN/Name/Address Change N  
Amended Information Return N  
Method of Accounting: C  
A=Accrual, C=Cash, O=Other, Describe  
Date activity began in PA 05072007

Filing Status: PA-20S Y PA-65 N P-S KOZ N

331165188 C 1000335977 238990 N Inactive

MAINLINES MANHOLES INC

9208 TANNERY RD

Fiscal Year: N Short Year: N

GIRARD PA 164237

SECTION I. Total Taxable Business Income (Loss) from Operations Everywhere

- 1a Taxable Business Income (Loss) from Operations Everywhere
- 1b Share of Business Income (Loss) from All Other Entities
- 1c Total Income (Loss). Add Line 1a and Line 1b
- 1d Previously Disallowed CNI Deductions - PA S Corporations only
- 1e Total Adjusted Business Income (Loss). Subtract Line 1d from Line 1c

1a	-6319
1b	0
1c	-6319
1d	0
1e	-6319

SECTION II. Apportioned/Allocated PA-Taxable Business Income (Loss)

- 2 Net Business Income (Loss)  
(2a = Outside PA) (2e = PA Source)
- 2 Share of Business Income (Loss) from Other Entities  
(2b = Outside PA) (2f = PA Source)
- 2 Previously Disallowed PA Source CNI Deductions - PA S Corporations only  
(2c = Outside PA) (2g = PA Source)
- 2 Calculate Adjusted/Apportioned Net Business Income (Loss)  
(2d = Outside PA) (2h = PA Source)

2a	0
2e	-6319
2b	0
2f	0
2c	0
2g	0
2d	0
2h	-6319

SECTION III. Allocated Other PA PIT Income (Loss)

- 3 Interest Income from PA Schedule A
- 4 Dividend Income from PA Schedule B
- 5 Net Gain (Loss) from PA Schedule D  
(5a = Outside PA) (5b = PA Source)
- 6 Rent/Royalty Net Income (Loss) from PA Schedule M, Part B  
(6a = Outside PA) (6b = PA Source)
- 7 Estates or Trusts Income from PA Schedule J  
(7a = Outside PA) (7b = PA Source)
- 8 Gambling and Lottery Winnings (Loss) from PA Schedule T  
(8a = Outside PA) (8b = PA Source)
- 9 Total Other PA PIT Income (Loss)

3	0
4	0
5a	0
5b	0
6a	0
6b	0
7a	0
7b	0
8a	0
8b	0
9	0

SUBMIT ALL SUPPORTING SCHEDULES



EC	OFFICIAL USE ONLY	FC

331165188 C MAINLINES & MANHOLES INC

SECTION IV. Total PA S Corporation or Partnership Income (Loss)

- 10 Total Income (Loss) per Books and Records
- 11 Total Reportable Income (Loss). Add Lines 1e and 9 or Add Lines 2h and 9
- 12 Total Nontaxable/Nonreportable Income (Loss). Subtract Line 11 from Line 10

10	-6297
11	-6319
12	22

SECTION V. Pass Through Credits - See the PA-20S/PA-65 instructions

- 13a Total Other Credits. Submit PA-20S/PA-65 Schedule OC
- 13b Resident Credit
- 14a PA 2022 Quarterly Tax Withholding/Extension Payments for Nonresident Owners
- 14b Final Payment of Nonresident Withholding Tax
- 14c Total PA Income Tax Withheld. Add Lines 14a and 14b

13a	0
13b	0
14a	0
14b	0
14c	0

SECTION VI. Distributions - See the PA-20S/PA-65 instructions

Partnerships Only

- 15 Distributions of Cash, Marketable Securities, and Property
- 16 Guaranteed Payments for Capital or Other Services
- 17 All Other Guaranteed Payments for Services Rendered
- 18 Guaranteed Payments to Retired Partners

15	0
16	0
17	0
18	0

Distributions - See the PA-20S/PA-65 instructions

PA S Corporations Only

- 19 Distributions from PA Accumulated Adjustments Account
- 20 Distributions of Cash, Marketable Securities, and Property

19	0
20	0

SECTION VII. Other Information-See the PA-20S/PA-65 instructions for each line

- 1 During the entity's tax year, did the entity own any interest in another partnership or in any foreign entity that was disregarded as an entity separate from its owner under federal regulations Sections 301.7701-2 and 301.7701-3? If yes, submit statement. 1 N
- 2 Does the entity have any tax-exempt partners/members/shareholders? If yes, submit statement. 2 N
- 3 Does the entity have any foreign partners/members/shareholders (outside the U.S.)? If yes, submit statement. 3 N
- 4 Was there a distribution of property or a transfer (e.g., by sale or death) of a partner/member interest during the tax year? (Partnership only) If yes, submit statement. 4 N
- 5 Has the federal government changed taxable income as originally reported for any prior period? If yes, indicate period on supplemental statement, and submit final IRS determination paperwork. 5 N
- 6 Does the entity elect to be subject to assessment at the entity level under Act 52 of 2013? 6 N
- 7 Is this entity involved in a reportable transaction, listed transaction, or registered tax shelter within this return? If yes, submit statement. 7 N
- 8 Does the entity filing as a partnership have other partnerships as partners? 8 N
- 9 Has the entity sold any tax credits? If yes, submit statement. 9 N
- 10 Has the entity changed its method of accounting for federal income tax purposes during this tax year? If yes, submit federal Form 3115. 10 N
- 11 Has the entity entered into any like-kind exchanges under IRC Section 1031? If yes, submit federal Form 8824. 11 N
- 12 PA Apportionment as reported on PA-20S/PA-65 Schedule H-Corp 12 0000000



331165188 C MAINLINES & MANHOLES INC

SECTION VIII. PA S Corporations Only - Accumulated Adjustments Account (AAA) and Accumulated Earnings and Profits (AE&P)

		AAA	AE&P	
1	Balance at the beginning of the taxable year.	6129		0
2	Total reportable income from Section IV, Line 11	0	N/A	
3	Other additions. Submit an itemized statement.	0		0
4	Loss from Section IV, Line 11	-6319	N/A	
5	Other reductions. Submit an itemized statement.	0		0
6	Sum of Lines 1 through 5	-190		0
7	Distributions	0		0
8	Balance at taxable year-end. Subtract Line 7 from Line 6.	-190		0

SECTION IX. Ownership In Pass Through Entities If the entity received income (loss) from an S corporation, partnership, estate or trust, limited liability company, qualified subchapter S subsidiary (QSSS) or disregarded entity, list below the FEIN, name and address for each entity. If the income (loss) is from a QSSS, enter "yes" in the QSSS box. If the income (loss) is from a disregarded entity other than a QSSS, enter "yes" in the D box. See instructions for further details.

	FEIN	QSSS	D	NAME & ADDRESS
A				
B				
C				
D				

SECTION X. Signature and Verification

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

Print/Type name of general partner, principal officer or authorized individual <b>KYLE S LUCIANO</b>	Signature of general partner, principal officer or authorized individual	Date	Daytime Phone no. <b>814-434-4104</b>
---	--	------	--

Paid Preparer's Use Only

Print/Type preparer's name <b>JAMES P GAYNOR, CPA</b>	Preparer's signature	Date <b>03/22/23</b>	Check if self-employed <input type="checkbox"/>
--	----------------------	-------------------------	---

Firm's name (or yours if self-employed)	<b>BROWN, CHISM &amp; THOMPSON PLLC</b>	<b>BROKEN ARROW</b>	Daytime Phone no.
Firm's address	<b>2720 N HEMLOCK CT STE B</b>	<b>OK 74012-1194</b>	<b>918-258-8888</b>

E-File Opt Out N

Preparer's PTIN	Firm's FEIN
<b>P01083944</b>	<b>814498561</b>



2207611845

**PARTNER/MEMBER/  
SHAREHOLDER DIRECTORY - 2022  
PA-20S/PA-65 Directory (05-22)**

**MAINLINES & MANHOLES INC**

**331165188 C**

The entity must list its partners/members/shareholders on this schedule. **CODE** - Enter the type of owner code: **RI**=Resident Individual, **NR**=Nonresident Individual, **PI**=Part-year Resident Individual (S Corp Only), **P**=Partnership, **C**=C Corp, **E**=Estate, **T**=Trust, **S**=S Corp, **L**=LLC taxed as a Partnership, **LC**=LLC taxed as a C Corp, **LS**=LLC taxed as an S Corp, **DE**=Disregarded Entity, **B**=Bank/Financial Institution, **I**=Insurance Company, **X**=Exempt **SSN/FEIN; Revenue ID; Ownership %**- (enter each owner's percentage); and **Name and Address**.

1	Code	NR	SSN/FEIN	445784666	Revenue ID	Ownership %	03333333	
Name & Address:		GERALD D WEAVER 15 MEADOWLAKE CT				WINTER HAVEN FL 33884-1314		

2	Code	RI	SSN/FEIN	445820980	Revenue ID	Ownership %	03333333	
Name & Address:		KYLE S LUCIANO 9208 TANNERY RD				GIRARD PA 16417-7846		

3	Code	RI	SSN/FEIN	444829674	Revenue ID	Ownership %	03333333	
Name & Address:		PAUL C LUCIANO 9198 TANNERY RD				GIRARD PA 16417-7844		

4	Code		SSN/FEIN		Revenue ID	Ownership %	
Name & Address:							

5	Code		SSN/FEIN		Revenue ID	Ownership %	
Name & Address:							

6	Code		SSN/FEIN		Revenue ID	Ownership %	
Name & Address:							



2207611845

PA Schedule RK-1 (05-22)
2022 Resident Schedule of
Shareholder/Partner/Beneficiary Pass Through Income, Loss and Credits

445820980 LUCIANO KYLE S
Final N

9208 TANNERY RD (individual=1, PA S Corp=2, All Other Corp=3, Owner 1
Estate/Trust=4, Partnership=5, LLC=6, Exempt=7)

GIRARD PA 16417 Amended N Shareholder's Stock Ownership % 03333
Beneficiary's year-end Distribution % 00000

MAINLINES & MANHOLES INC Partner's % of Profit sharing % 00000

GIRARD PA 16423 331165188 1000335977 Loss sharing % 00000

Fiscal Year N (Estate/Trust=E, Partnership=P, PA S Corp =S, LLC=L) S Capital Ownership % 00000

Short Year N General Partner or LLC Member-Manager N Limited Partner or Other LLC Member N

Table with 3 columns: Description (including sections I-VII), Amount, and another Amount. Rows include PA-Taxable Business Income (Loss) from Operations (-2107), Interest Income (0), Dividend Income (0), Net Gain (Loss) from the Sale, Exchange or Disposition of Property (0), Net Income (Loss) from Rents, Royalties, Patents and Copyrights (0), Income off/from Estates or Trusts (0), Gambling and Lottery Winnings (Loss) (0), Resident Credit. Submit statement. (0), Total Other Credits. Submit statement. (0), Distributions of Cash, Marketable Securities, and Property - not including guaranteed payments (0), Guaranteed Payments for Capital or Other Services (0), All Other Guaranteed Payments for Services Rendered (0), Guaranteed Payments to the Retired Partner (0), Distributions from PA Accumulated Adjustments Account (Liquidating N) (0), Distributions of Cash, Marketable Securities, and Property (0), Nontaxable income (loss) or nondeductible expenses required to calculate owner's basis. Submit statement. (0), Owner's Share of IRC Section 179 allowed according to PA rules (0), Owner's Share of Straight-Line Depreciation (0), Partner's Share of Nonrecourse Liabilities at year-end (0), Partner's Share of Recourse Liabilities at year-end (0).

NOTE: Amounts from this schedule must be reported on the appropriate PA Tax Return.



PA Schedule RK-1 (05-22)
2022 Resident Schedule of
Shareholder/Partner/Beneficiary Pass Through Income, Loss and Credits

444829674 LUCIANO PAUL C
Final N

9198 TANNERY RD (Individual=1, PA S Corp=2, All Other Corp=3, Owner 1
Estate/Trust=4, Partnership=5, LLC=6, Exempt=7)

GIRARD PA 16417 Amended N Shareholder's Stock Ownership % 03333
Beneficiary's year-end Distribution % 00000

MAINLINES & MANHOLES INC Partner's % of Profit sharing % 00000

GIRARD PA 16423 331165188 1000335977 Loss sharing % 00000

Fiscal Year N (Estate/Trust=E, Partnership=P, PA S Corp =S, LLC=L) S Capital Ownership % 00000

Short Year N General Partner or Limited Partner or Other LLC Member N

Table with 3 columns: Line Number, Description, and Amount. Includes sections II, III, IV, V, VI, and VII. Line 1: PA-Taxable Business Income (Loss) from Operations -2106. Line 2: Interest Income 0. Line 3: Dividend Income 0. Line 4: Net Gain (Loss) from the Sale, Exchange or Disposition of Property 0. Line 5: Net Income (Loss) from Rents, Royalties, Patents and Copyrights 0. Line 6: Income off/from Estates or Trusts 0. Line 7: Gambling and Lottery Winnings (Loss) 0. Line 8: Resident Credit. Submit statement. 0. Line 9: Total Other Credits. Submit statement. 0. Line 10: Distributions of Cash, Marketable Securities, and Property - not including guaranteed payments 0. Line 11: Guaranteed Payments for Capital or Other Services 0. Line 12: All Other Guaranteed Payments for Services Rendered 0. Line 13: Guaranteed Payments to the Retired Partner 0. Line 14: Distributions from PA Accumulated Adjustments Account Liquidating N 0. Line 15: Distributions of Cash, Marketable Securities, and Property 0. Line 16: Nontaxable income (loss) or nondeductible expenses required to calculate owner's basis. Submit statement. 0. Line 17: Owner's Share of IRC Section 179 allowed according to PA rules 0. Line 18: Owner's Share of Straight-Line Depreciation 0. Line 19: Partner's Share of Nonrecourse Liabilities at year-end 0. Line 20: Partner's Share of Recourse Liabilities at year-end 0.

NOTE: Amounts from this schedule must be reported on the appropriate PA Tax Return.



PA Schedule NRK-1 (05-22)

2022 Nonresident Schedule of Shareholder/Partner/Beneficiary Pass Through Income, Loss and Credits

445784666

WEAVER

GERALD

D

Final N

15 MEADOWLAKE CT

(Individual=1, PA S Corp=2, All Other Corp=3, Estate/Trust=4, Partnership=5, LLC=6, Exempt=7)

Owner 1

Shareholder's Stock Ownership % 03333

Amended N

WINTER HAVEN FL 33884

Beneficiary's year-end Distribution % 00000

MAINLINES & MANHOLES INC

Partner's % of Profit sharing % 00000

GIRARD PA 16423 331165188 1000335977

Loss sharing % 00000

Fiscal Year N (Estate/Trust=E, Partnership=P, PA S Corp=S, LLC=L) S

Capital Ownership % 00000

Short Year N General Partner or LLC Member-Manager N Limited Partner or Other LLC Member N

NOTE: Amounts from this schedule must be reported on the appropriate PA Tax Return.

SECTION II

- 1 PA-Taxable Business Income (Loss) from Operations
2 Net Gain (Loss) from the Sale, Exchange or Disposition of Property
3 Net Income (Loss) from Rents, Royalties, Patents and Copyrights
4 Income off/from Estates or Trusts
5 Gambling and Lottery Winnings (Loss)

1 -2106
2 0
3 0
4 0
5 0

SECTION III

- 6 PA Nonresident Tax Withheld
7 Total Other Credits. Submit statement.
8 Distributions of Cash, Marketable Securities, and Property - not including guaranteed payments
9 Guaranteed Payments for Capital or Other Services
10 All Other Guaranteed Payments for Services Rendered (PA-AppORTioned Amount Only)
11 Guaranteed Payments to the Retired Partner

6 0
7 0
8 0
9 0
10 0
11 0

SECTION IV

SECTION V

- 12 Distributions from PA Accumulated Adjustments Account Liquidating N
13 Distributions of Cash, Marketable Securities, and Property
14 Nontaxable income (loss) or nondeductible expenses required to calculate owner's economic investment. Submit statement.

12 0
13 0
14 0

SECTION VI

Note: Lines 15 through 18 are for information purposes only.

SECTION VII

- 15 Owner's Share of IRC Section 179 allowed according to PA rules
16 Owner's Share of Straight-Line Depreciation
17 Partner's Share of Nonrecourse Liabilities at year-end
18 Partner's Share of Recourse Liabilities at year-end

15 0
16 0
17 0
18 0



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**PA SCHEDULE M - 2022**  
 Reconciliation of Federal-Taxable Income (Loss)  
 to PA-Taxable Income (Loss)  
 PA-20S/PA-65 M (06-22)  
 PA Department of Revenue

**MAINLINES & MANHOLES, INC**

**331165188**

**PA Schedule M, Part I. Classifying Federal Income (Loss) for PA Personal Income Tax Purposes**

Classify, without adjustment, the federal income (loss) from Schedule K of federal Form 1120S or from Schedule K of federal Form 1065. The entity must allocate or apportion the amounts from the federal categories to the reportable PA PIT classes. The total of the specific federal line items should equal the total of the federal schedule.

Federal Form Form 1120S, Schedule K line description Form 1065, Schedule K line description	Classified for Pennsylvania Personal Income Tax purposes					
	(a) Federal Income (loss)	(b) PA Business Income (loss)	(c) Interest Income PA Schedule A	(d) Dividend Income PA Schedule B	(e) Gain (loss) From Sales PA Schedule D	(f) Rent & Royalty Income (loss) PA Schedule E
1 Ordinary income (loss) from trade or business activities	-6297	-6297	0	0	0	0
2 Net income (loss) from rental real estate activities	0	0	0	0	0	0
3 Other net rental income (loss)	0	0	0	0	0	0
4 Interest income	0	0	0	0	0	0
5 Dividends	0	0	0	0	0	0
6 Royalty income	0	0	0	0	0	0
7 Net short-term capital gain (loss)	0	0	0	0	0	0
8 Net long-term capital gain (loss)	0	0	0	0	0	0
9 Net gain (loss) from disposal of IRC Section 179 property	0	0	0	0	0	0
10 Net IRC Section 1231 gain (loss) from Form 4797	0	0	0	0	0	0
11 Other income (loss)	0	0	0	0	0	0
12 <b>Total Federal income (loss) by Pennsylvania classification.</b> Total the amounts in each column.	<b>-6297</b>	<b>-6297</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



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**PA SCHEDULE M - 2022**  
**Reconciliation of Federal-Taxable Income (Loss)**  
**to PA-Taxable Income (Loss)**  
**PA-20S/PA-65 M (06-22)**  
**PA Department of Revenue**

**MAINLINES & MANHOLES, INC**

**331165188**

**PA Schedule M, Part II. Determining PA Reportable Income (Loss) by Classification**

The entity may need to prepare a PA Schedule M, Part II, if it must make adjustments to properly determine its reportable classified income (loss) for its PA-20S/PA-65 Information Return. This specific list of adjustments applies to income (loss) from a business or farm and rental/royalty income (loss).

Enter whole dollars only.

PA Allocated  
Income (Loss)

Total Rental Income (Loss)  
or Total Business Income  
(Loss) Before Apportionment

	B	1	0	2	
<b>Section I. Federal Classified Income (Loss).</b> Income class from Part I, Column: Enter the initial of Column (b) or (f) only.					<b>-6297</b>
<b>Section II. Itemize income adjustments that increase PA reportable income (reduce the loss).</b>					
a Deferred income relating to advance payments for goods and services		1	0	2	0
b Difference in qualified gain (loss) for each business sale of property		3	0	4	0
c Gain from business like-kind exchanges, see PA PIT Guide for instructions		5	0	6	0
d <b>RESERVED FOR FUTURE USE</b>					
e income from cancellation of debt that PA treats differently from federal rules		9	0	10	0
f Increases in income in the year of change resulting from spread in the year of change associated with IRC Section 481(a) adjustment		11	0	12	0
g Income from obligations of other states and organizations that is not exempt for PA purposes		13	0	14	0
h Other income adjustments that increase PA-reportable income. Submit stmt.		15	0	16	0
<b>II. Total</b>		17	0	18	0
<b>Section III. Itemize income adjustments that decrease the PA reportable income (increase the loss).</b>					
a Difference in qualified gain (loss) for each business sale of property		1	0	2	0
b Income from obligations of the U.S. government and other organizations that is not taxable for PA purposes		3	0	4	0
c Decreases for previously reported income in prior year resulting from spread associated with IRC Section 481(a)		5	0	6	0
d Other income adjustments that decrease PA-reportable income. Submit statement		7	0	8	0
<b>III. Total</b>		9	0	10	0
<b>Section IV. Adjusted PA Reportable Income.</b> See PA-20S/PA-65 Schedule M instructions.		1	0	2	<b>-6297</b>
<b>Section V. Itemize those expenses that PA law does not allow that the entity deducted on its federal form.</b> These adjustments increase PA reportable income (reduce the loss).					
a Taxes paid on income. Submit REV-1190		1	0	2	0
b Differences in depreciation/amortization taken for PA and federal purposes		3	0	4	0
c Key man life insurance premiums (owners as beneficiaries)		5	0	6	0
d Differences in PA treatment of guaranteed payments for capital		7	0	8	0
e Differences in depreciation for bonus depreciation (PA law does not allow bonus depreciation.)		9	0	10	0
f Expense adjustments to qualify for the PA credits claimed in Section V of the PA-20S/PA-65		11	0	12	0
g Other expenses the entity deducted on its federal return that PA does not allow. Submit statement		13	0	14	0
<b>V. Total</b>		15	0	16	0
<b>Section VI. Itemize those expenses that PA law allows that the entity could not deduct on its federal form.</b> These adjustments decrease PA reportable income (increase the loss).					
a Business meals and entertainment expenses that the entity could not deduct		1	0	2	0
b Sales tax on depreciable assets		3	0	4	0
c Differences in depreciation/amortization taken for PA and federal purposes		5	0	6	22
d IRC Section 179 expenses (the maximum for PA purposes is \$25,000)		7	0	8	0
e Expenses for employees, including PA S corporation shareholder-employees		9	0	10	0
f Life insurance premiums (PA S corporation or partnership as beneficiary)		11	0	12	0
g Expense adjustments to qualify for federal credits		13	0	14	0
h Current expensing of Intangible Drilling costs - Schedule I, Line 5		15	0	16	0
i Other expenses PA allows that the entity did not deduct on the federal return. Submit statement		17	0	18	0
<b>VI. Total</b>		19	0	20	22
<b>Section VII. Total Taxable Income (Loss).</b> Add Section IV, plus V, minus VI.		1	0	2	<b>-6319</b>



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**PA SCHEDULE NW - 2022**  
PA-20S/PA-65 Nonresident Tax Withheld by  
PA S Corporations and Partnerships (06-22)  
PA Department of Revenue

MAINLINES & MANHOLES, INC

331165188

Amended Schedule N

SECTION II - NONRESIDENT INDIVIDUAL, ESTATE OR TRUST INFORMATION

	SSN/FEIN	Tax Form	Nonresident Individual, Estate or Trust Name	Total Other Credits From PA NRK-1 Line 7	Nonresident Tax Withheld From PA NRK-1 Line 6
A	445784666	P	GERALD D WEAVER	0	0
B				0	0
C				0	0
D				0	0
E				0	0
F				0	0
G				0	0
H				0	0
I				0	0
J				0	0
K				0	0
L				0	0
M				0	0
N				0	0
O				0	0
P				0	0
Q				0	0
R				0	0
S				0	0
T				0	0
U				0	0
V				0	0
W				0	0
X				0	0
Y				0	0
Z				0	0
1	Total Nonresident Tax Withheld on this page.				0
2a	Number of additional pages included.				0
2b	Total of Line 1 for all additional pages.				0
3	Total Nonresident Tax Withheld. Add Lines 1 and 2(b).				0



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2209114061

Form  
**PA-20S/  
PA-65**

**PA Two Year Comparison Worksheet**

**2021 & 2022**

Name <b>MAINLINES &amp; MANHOLES, INC</b>	Revenue ID <b>1000335977</b>	Federal Identification Number <b>33-1165188</b>
--	---------------------------------	--

		2021	2022	Differences
<b>Income</b>	Total taxable business income or (loss) .....	41,855	-6,319	-48,174
	Previously disallowed CNI deductions .....			
	Total adjusted business income or (loss) .....	41,855	-6,319	-48,174
	Schedule H apportionment percentage .....	1.000000	1.000000	0.000000
	Pennsylvania net business income (loss) .....			
	PA share of business income (loss) from other entities .....			
	Previously disallowed PA source income CNI deductions .....			
	Calculated adjusted/apportioned net business income or (loss) .....	41,855	-6,319	-48,174
	Interest income from PA Schedule A .....			
	Dividend income from PA Schedule B .....			
	Net gain (loss) from PA Schedule D .....			
	Rent and royalty net income (loss) from PA Schedule M, Part B .....			
	Estates or Trusts income from PA Schedule J .....			
	Gambling and lottery winnings (loss) from PA Schedule T .....			
	Total other PA PIT income (loss) .....			
Total income or loss per books .....	41,899	-6,297	-48,196	
Total reportable income or (loss) .....	41,855	-6,319	-48,174	
Total nontaxable/nonreportable income or (loss) .....	44	22	-22	
<b>Credits</b>	Employment incentive payments credit .....			
	Job creation tax credit .....			
	Research and development tax credit .....			
	Film production credit .....			
	Entertainment economic enhancement program tax credit .....			
	Video game production tax credit .....			
	Organ and bone marrow donor tax credit .....			
	Keystone innovation zone tax credit .....			
	Resource enhancement and protection tax credit .....			
	Neighborhood assistance tax credit .....			
	Educational improvement tax credit .....			
	Opportunity scholarship tax credit .....			
	Keystone special development zone tax credit .....			
	Historic preservation incentive tax credit .....			
	Coal refuse energy and reclamation tax credit .....			
	Mixed use development tax credit .....			
	Waterfront development tax credit .....			
	Manufacturing and investment tax credit .....			
	PA Resource manufacturing credit .....			
	Beginning farmers credit .....			
Airport land development .....				
Housing tax credit .....				
Other restricted credits .....				
Out-of state credits - S corporation only .....				
<b>Total Credits</b> .....				
Resident shareholder credit .....				
<b>Total Tax</b>	Quarterly tax withholding/extension payments .....			
	Final payment .....	0	0	0
	Total income tax withheld .....			

Form  
**PA-20S/  
PA-65**

**PA Tax Projection Worksheet**

**2022 & 2023**

Name <b>MAINLINES &amp; MANHOLES, INC</b>	Revenue ID <b>1000335977</b>	Federal Identification Number <b>33-1165188</b>
--	---------------------------------	--

		2022	2023	Differences
<b>Income</b>	Total taxable business income or (loss) .....	-6,319	-6,319	
	Previously disallowed CNI deductions .....			
	Total adjusted business income or (loss) .....	-6,319	-6,319	
	Schedule H apportionment percentage .....	1.000000	1.000000	0.000000
	Pennsylvania net business income (loss) .....	-6,319	-6,319	
	PA share of business income (loss) from other entities .....			
	Previously disallowed PA source income CNI deductions .....			
	Calculated adjusted/apportioned net business income or (loss) .....	-6,319	-6,319	
	Interest income from PA Schedule A .....			
	Dividend income from PA Schedule B .....			
	Net gain (loss) from PA Schedule D .....			
	Rent and royalty net income (loss) from PA Schedule M, Part B .....			
	Estates or Trusts income from PA Schedule J .....			
	Gambling and lottery winnings (loss) from PA Schedule T .....			
	Total other PA PIT income (loss) .....			
Total income or loss per books .....	-6,297	-6,297	0	
Total reportable income or (loss) .....	-6,319	-6,319	0	
Total nontaxable/nonreportable income or (loss) .....	22	22	0	
<b>Credits</b>	Employment incentive payments credit .....			
	Job creation tax credit .....			
	Research and development tax credit .....			
	Film production credit .....			
	Entertainment economic enhancement program tax credit .....			
	Video game production tax credit .....			
	Organ and bone marrow donor tax credit .....			
	Keystone innovation zone tax credit .....			
	Resource enhancement and protection tax credit .....			
	Neighborhood assistance tax credit .....			
	Educational improvement tax credit .....			
	Opportunity scholarship tax credit .....			
	Keystone special development zone tax credit .....			
	Historic preservation incentive tax credit .....			
	Coal refuse energy and reclamation credit .....			
	Mixed use development tax credit .....			
	Waterfront development tax credit .....			
	Manufacturing and investment tax credit .....			
	PA Resource manufacturing credit .....			
	Beginner farmer credit .....			
Airport land development .....				
Housing tax credit .....				
Other restricted credits .....				
Out-of state credits - S corporation only .....				
<b>Total Credits</b> .....				
Resident shareholder credit .....				
<b>Total Tax</b>	Prior year overpayment credited to current year .....			
	Current year estimated tax payments .....			
	Extension payment .....			
	<b>Final payment</b> .....	0	0	0
<b>Total income tax withheld</b> .....	0	0	0	

Form **1120-S****Two Year Comparison Worksheet Page 1****2021 & 2022**

Name **MAINLINES & MANHOLES, INC** Employer Identification Number **33-1165188**

	2021	2022	Differences	
<b>Income</b>	Gross profit percentage	66.6667	63.1955	-3.4712
	Net receipts	18,000	107,897	89,897
	Cost of goods sold	6,000	39,711	33,711
	Gross profit	12,000	68,186	56,186
	Net gain (loss) from Form 4797			
	Other income (loss)	30,500	4,000	-26,500
	<b>Total income (loss)</b>	<b>42,500</b>	<b>72,186</b>	<b>29,686</b>
<b>Deductions</b>	Compensation of officers			
	Salaries and wages less employment credits			
	Repairs and maintenance	353		-353
	Bad debts			
	Rents			
	Taxes and licenses	203	208	5
	Interest			
	Depreciation	45	23	-22
	Depletion			
	Advertising			
	Pension, profit-sharing, etc., plans			
	Employee benefit programs			
	Other deductions		78,252	78,252
<b>Total deductions</b>	<b>601</b>	<b>78,483</b>	<b>77,882</b>	
<b>Ordinary business income (loss)</b>	<b>41,899</b>	<b>-6,297</b>	<b>-48,196</b>	
<b>Tax and Payments</b>	Excess net passive income or LIFO recapture tax			
	Tax from Schedule D			
	<b>Total tax</b>	<b>0</b>	<b>0</b>	<b>0</b>
	Estimated tax and prior year overpayment credited			
	Tax deposited with Form 7004			
	Credit for federal tax paid on fuels			
	Refund applied for on Form 4466	( )	( )	
	<b>Total payments and credits</b>			
	<b>Tax due (overpayment)</b>	<b>0</b>	<b>0</b>	<b>0</b>
	Estimated tax penalty from Form 2220			
Penalties and interest				
<b>Net tax due (overpayment)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Overpayment credited to next year's estimated tax				
Overpayment refunded				

Form <b>1120-S</b>	<b>Two Year Comparison Worksheet Page 2</b>	<b>2021 &amp; 2022</b>
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Name <b>MAINLINES &amp; MANHOLES, INC</b>	Employer Identification Number <b>33-1165188</b>
--	---

		2021	2022	Differences
<b>Income (Loss)</b>	Ordinary business income (loss) .....	41,899	-6,297	-48,196
	Net rental real estate income (loss) .....			
	Other net rental income (loss) .....			
	Interest income .....			
	Dividends .....			
	Royalties .....			
	Net short-term capital gain (loss) .....			
	Net long-term capital gain (loss) .....			
	Net Section 1231 gain (loss) .....			
	Other income (loss) .....			
<b>Deductions</b>	Section 179 deduction .....			
	Charitable contributions .....			
	Investment interest expense .....			
	Section 59(e)(2) expenditures .....			
	Other deductions .....			
<b>Credits</b>	Low-income housing credit (Section 42(j)(5)) .....			
	Low-income housing credit (other) .....			
	Qualified rehabilitation expenditures (rental real estate) .....			
	Other rental real estate credits .....			
	Other rental credits .....			
	Biofuel producer credit .....			
<b>AMT Items</b>	Other credits .....			
	Post-1986 depreciation adjustment .....			
	Adjusted gain or loss .....			
	Depletion (other than oil and gas) .....			
	Oil, gas, and geothermal properties-gross income .....			
<b>Items Affecting S/H Basis</b>	Oil, gas, and geothermal properties-deductions .....			
	Other AMT items .....			
	Tax-exempt interest income .....			
	Other tax-exempt income .....			
	Nondeductible expenses .....			
<b>Other Information</b>	Distributions .....			
	Repayment of loans from shareholders .....			
	Foreign taxes paid or accrued .....			
	Investment income .....			
	Investment expenses .....			
	Dividend distributions paid from accumulated E&P .....			
	Income (loss) (if Schedule M-1 is required) .....	41,899	-6,297	-48,196

Form <b>1120-S</b>	<b>Two Year Comparison Worksheet Page 3</b>	<b>2021 &amp; 2022</b>
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Name <b>MAINLINES &amp; MANHOLES, INC</b>	Employer Identification Number <b>33-1165188</b>
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		2021	2022	Differences
<b>Schedule L</b>	Beginning assets .....	363	11,762	11,399
	Beginning liabilities and equity .....	363	11,762	11,399
	Ending assets .....	11,762	1,465	-10,297
	Ending liabilities and equity .....	11,762	1,465	-10,297
<b>Schedule M-1</b>	Net income (loss) per books .....	41,899	-6,297	-48,196
	Taxable income not on books .....			
	Book expenses not deducted .....			
	Income on books not on return .....			
	Return deductions not on books .....			
	Income (loss) per return .....	41,899	-6,297	-48,196
<b>Schedule M-2 AAA</b>	Balance at beginning of year .....	-35,637	6,262	41,899
	Ordinary income (loss) from page 1 .....	41,899	-6,297	-48,196
	Other additions .....			
	Other reductions .....			
	Distributions .....			
	Balance at end of year .....	6,262	-35	-6,297
<b>Schedule M-2 PTI</b>	Balance at beginning of year .....			
	Distributions .....			
	Balance at end of year .....			
<b>Schedule M-2 E&amp;P</b>	Balance at beginning of year .....			
	Distributions .....			
	Balance at end of year .....			
<b>Schedule M-2 OAA</b>	Balance at beginning of year .....			
	Other additions .....			
	Other reductions .....			
	Distributions .....			
	Balance at end of year .....			
<b>Schedule M-3</b>	<b>Total income (loss) items:</b>			
	Income (loss) per income statement .....			
	Temporary difference .....			
	Permanent difference .....			
	Income (loss) per tax return .....			
	<b>Total expense/deduction items:</b>			
	Expense per income statement .....			
	Temporary difference .....			
	Permanent difference .....			
	Deduction per tax return .....			
	<b>Other items with no differences:</b>			
	Income (loss) per income statement .....			
	Income (loss) per tax return .....			
	<b>Reconciliation totals:</b>			
	Income (loss) per income statement .....			
	Temporary difference .....			
	Permanent difference .....			
	Income (loss) per tax return .....			

Form **1120-S**

Department of the Treasury  
Internal Revenue Service

**U.S. Income Tax Return for an S Corporation**

Do not file this form unless the corporation has filed or is attaching Form 2553 to elect to be an S corporation.  
Go to [www.irs.gov/Form1120S](http://www.irs.gov/Form1120S) for instructions and the latest information.

OMB No. 1545-0123

**2023**

**TAXPAYER'S COPY**

For calendar year 2023 or tax year beginning , ending

A S election effective date <b>05/07/07</b>	TYPE OR PRINT	Name <b>MAINLINES &amp; MANHOLES, INC</b>	D Employer identification number <b>33-1165188</b>
B Business activity code number (see instructions) <b>238900</b>		Number, street, and room or suite no. If a P.O. box, see instructions. <b>9208 TANNERY RD</b>	E Date incorporated <b>05/07/2007</b>
C Check if Sch. M-3 attached <input type="checkbox"/>		City or town, state or province, country, and ZIP or foreign postal code <b>GIRARD PA 16423-7846</b>	F Total assets (see instructions) <b>\$ 13,014</b>

G Is the corporation electing to be an S corporation beginning with this tax year? See instructions.  Yes  No

H Check if: (1)  Final return (2)  Name change (3)  Address change (4)  Amended return (5)  S election termination

I Enter the number of shareholders who were shareholders during any part of the tax year **3**

J Check if corporation: (1)  Aggregated activities for section 465 at-risk purposes (2)  Grouped activities for section 469 passive activity purposes

Caution: Include only trade or business income and expenses on lines 1a through 22. See the instructions for more information.

Income	1a Gross receipts or sales	<b>166,452</b>	b Less Returns and allowances		c Balance	<b>166,452</b>
	2 Cost of goods sold (attach Form 1125-A)					<b>89,504</b>
	3 Gross profit. Subtract line 2 from line 1c					<b>76,948</b>
	4 Net gain (loss) from Form 4797, line 17 (attach Form 4797)					
	5 Other income (loss) (see instructions—attach statement)			<b>SEE STMT 1</b>		<b>3,188</b>
	6 Total income (loss). Add lines 3 through 5					<b>80,136</b>
Deductions (see instructions for limitations)	7 Compensation of officers (see instructions—attach Form 1125-E)					
	8 Salaries and wages (less employment credits)					
	9 Repairs and maintenance					
	10 Bad debts					
	11 Rents					
	12 Taxes and licenses					<b>216</b>
	13 Interest (see instructions)					
	14 Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)					
	15 Depletion (Do not deduct oil and gas depletion.)					
	16 Advertising					
	17 Pension, profit-sharing, etc., plans					
	18 Employee benefit programs					
	19 Energy efficient commercial buildings deduction (attach Form 7205)					
	20 Other deductions (attach statement)			<b>SEE STMT 2</b>		<b>67,903</b>
	21 Total deductions. Add lines 7 through 20					<b>68,119</b>
	22 Ordinary business income (loss). Subtract line 21 from line 6					<b>12,017</b>

Tax and Payments	23a Excess net passive income or LIFO recapture tax (see instructions)	23a			
	b Tax from Schedule D (Form 1120-S)	23b			
	c Add lines 23a and 23b (see instructions for additional taxes)	23c			
	24a Current year's estimated tax payments & preceding year's overpayment credited to the current year	24a			
	b Tax deposited with Form 7004	24b			
	c Credit for federal tax paid on fuels (attach Form 4136)	24c			
	d Elective payment election amount from Form 3800	24d			
	z Add lines 24a through 24d	24z			
	25 Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	25			
	26 Amount owed. If line 24z is smaller than the total of lines 23c and 25, enter amount owed	26			
27 Overpayment. If line 24z is larger than the total of lines 23c and 25, enter amount overpaid	27				
28 Enter amount from line 27: Credited to 2024 estimated tax	28		Refunded		

Sign Here

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

May the IRS discuss this return with the preparer shown below? See instructions.  Yes  No

Signature of officer **KYLE S LUCIANO** Date \_\_\_\_\_ Title **VICE-PRESIDENT**

Paid Preparer Use Only

Print/Type preparer's name <b>JAMES P GAYNOR, CPA</b>	Preparer's signature <b>JAMES P GAYNOR, CPA</b>	Date <b>04/01/24</b>	Check <input type="checkbox"/> if self-employed	PTIN <b>P01083944</b>
Firm's name <b>BROWN, CHISM &amp; THOMPSON PLLC</b>	Firm's EIN <b>81-4498561</b>		Phone no. <b>918-258-8888</b>	
Firm's address <b>2720 N HEMLOCK CT STE B BROKEN ARROW, OK 74012-1194</b>				

For Paperwork Reduction Act Notice, see separate instructions.

Form 1120-S (2023)

**Schedule B Other Information** (see instructions)

1	Check accounting method:	a <input checked="" type="checkbox"/> Cash	b <input type="checkbox"/> Accrual		Yes	No	
		c <input type="checkbox"/> Other (specify) .....					
2	See the instructions and enter the:	a Business activity <b>MANHOLE REPAIR</b>		b Product or service <b>CONSTRUCTION</b>			
3	At any time during the tax year, was any shareholder of the corporation a disregarded entity, a trust, an estate, or a nominee or similar person? If "Yes," attach Schedule B-1, Information on Certain Shareholders of an S Corporation					<b>X</b>	
4	At the end of the tax year, did the corporation:	a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total stock issued and outstanding of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below					<b>X</b>

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage of Stock Owned	(v) If Percentage in (iv) Is 100%, Enter the Date (if applicable) a Qualified Subchapter S Subsidiary Election Was Made

b	Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below.		<b>X</b>
---	--	--	----------

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital

5a	At the end of the tax year, did the corporation have any outstanding shares of restricted stock? If "Yes," complete lines (i) and (ii) below.		<b>X</b>
	(i) Total shares of restricted stock .....		
	(ii) Total shares of non-restricted stock .....		
b	At the end of the tax year, did the corporation have any outstanding stock options, warrants, or similar instruments? If "Yes," complete lines (i) and (ii) below.		<b>X</b>
	(i) Total shares of stock outstanding at the end of the tax year .....		
	(ii) Total shares of stock outstanding if all instruments were executed .....		
6	Has this corporation filed, or is it required to file, <b>Form 8918</b> , Material Advisor Disclosure Statement, to provide information on any reportable transaction?		<b>X</b>
7	Check this box if the corporation issued publicly offered debt instruments with original issue discount. If checked, the corporation may have to file <b>Form 8281</b> , Information Return for Publicly Offered Original Issue Discount Instruments. <input type="checkbox"/>		
8	If the corporation (a) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to the basis of the asset (or the basis of any other property) in the hands of a C corporation, and (b) has net unrealized built-in gain in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years. See instructions \$ .....		
9	Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions		<b>X</b>
10	Does the corporation satisfy one or more of the following? See instructions		<b>X</b>
	a The corporation owns a pass-through entity with current, or prior year carryover, excess business interest expense.		
	b The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$29 million and the corporation has business interest expense.		
	c The corporation is a tax shelter and the corporation has business interest expense. If "Yes," complete and attach <b>Form 8990</b> , Limitation on Business Interest Expense Under Section 163(j).		
11	Does the corporation satisfy both of the following conditions?	<b>X</b>	
	a The corporation's total receipts (see instructions) for the tax year were less than \$250,000.		
	b The corporation's total assets at the end of the tax year were less than \$250,000. If "Yes," the corporation is not required to complete Schedules L and M-1.		

**Schedule E Other Information** (see instructions) (continued)

	Yes	No
12 During the tax year, did the corporation have any non-shareholder debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt? .....		X
If "Yes," enter the amount of principal reduction .....		
13 During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions .....		X
14a Did the corporation make any payments in 2023 that would require it to file Form(s) 1099? .....		X
b If "Yes," did or will the corporation file required Form(s) 1099? .....		
15 Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund? .....		X
If "Yes," enter the amount from Form 8996, line 15 .....		
16 At any time during the tax year, did the corporation: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? See instructions .....		X

**Schedule K Shareholders' Pro Rata Share Items**

		Total amount		
Income (Loss)	1 Ordinary business income (loss) (page 1, line 22) .....	1	12,017	
	2 Net rental real estate income (loss) (attach Form 8825) .....	2		
	3a Other gross rental income (loss) .....	3a		
	b Expenses from other rental activities (attach statement) .....	3b		
	c Other net rental income (loss). Subtract line 3b from line 3a .....	3c		
	4 Interest income .....	4		
	5 Dividends: a Ordinary dividends .....	5a		
	b Qualified dividends .....	5b		
	6 Royalties .....	6		
	7 Net short-term capital gain (loss) (attach Schedule D (Form 1120-S)) .....	7		
8a Net long-term capital gain (loss) (attach Schedule D (Form 1120-S)) .....	8a			
	b Collectibles (28%) gain (loss) .....	8b		
	c Unrecaptured section 1250 gain (attach statement) .....	8c		
9 Net section 1231 gain (loss) (attach Form 4797) .....	9			
10 Other income (loss) (see instructions) .....	Type:	10		
Deductions	11 Section 179 deduction (attach Form 4562) .....	11		
	12a Charitable contributions .....	12a		
	b Investment interest expense .....	12b		
	c Section 59(e)(2) expenditures .....	Type:	12c	
d Other deductions (see instructions) .....	Type:	12d		
Credits	13a Low-income housing credit (section 42(j)(5)) .....	13a		
	b Low-income housing credit (other) .....	13b		
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable) .....	13c		
	d Other rental real estate credits (see instructions) .....	Type:	13d	
	e Other rental credits (see instructions) .....	Type:	13e	
	f Biofuel producer credit (attach Form 6478) .....	13f		
	g Other credits (see instructions) .....	Type:	13g	
Inter-national	14 Attach Schedule K-2 (Form 1120-S), Shareholders' Pro Rata Share Items—International, and check this box to indicate you are reporting items of international tax relevance <input type="checkbox"/>			
Alternative Minimum Tax (AMT) Items	15a Post-1986 depreciation adjustment .....	15a		
	b Adjusted gain or loss .....	15b		
	c Depletion (other than oil and gas) .....	15c		
	d Oil, gas, and geothermal properties – gross income .....	15d		
	e Oil, gas, and geothermal properties – deductions .....	15e		
	f Other AMT items (attach statement) .....	15f		
Items Affecting Shareholder Basis	16a Tax-exempt interest income .....	16a		
	b Other tax-exempt income .....	16b		
	c Nondeductible expenses .....	16c	468	
	d Distributions (attach statement if required) (see instructions) .....	16d		
	e Repayment of loans from shareholders .....	16e		
	f Foreign taxes paid or accrued .....	16f		

<b>Schedule K</b> Shareholders' Pro Rata Share Items (continued)		Total amount	
<b>Other Information</b>	17a Investment income	17a	
	b Investment expenses	17b	
	c Dividend distributions paid from accumulated earnings and profits	17c	
	d Other items and amounts (attach statement) <b>SEE STATEMENT 3</b>		
<b>Reconciliation</b>	18 <b>Income (loss) reconciliation.</b> Combine the total amounts on lines 1 through 10. From the result, subtract the sum of the amounts on lines 11 through 12d and 16f	18	<b>12,017</b>

<b>Schedule L</b> Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash		1,465		2,463
2a	Trade notes and accounts receivable			3,868	
b	Less allowance for bad debts	( )	( )		3,868
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6	Other current assets (attach statement) <b>STMT 4</b>				6,683
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (attach statement)				
10a	Buildings and other depreciable assets	31,728		31,728	
b	Less accumulated depreciation	( 31,728	0	( 31,728	0
11a	Depletable assets				
b	Less accumulated depletion	( )	( )		
12	Land (net of any amortization)				
13a	Intangible assets (amortizable only)				
b	Less accumulated amortization	( )	( )		
14	Other assets (attach statement)				
15	<b>Total assets</b>		<b>1,465</b>		<b>13,014</b>
<b>Liabilities and Shareholders' Equity</b>					
16	Accounts payable				
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (attach statement)				
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more				
21	Other liabilities (attach statement)				
22	Capital stock		1,500		1,500
23	Additional paid-in capital				
24	Retained earnings		-35		11,514
25	Adjustments to shareholders' equity (attach statement)				
26	Less cost of treasury stock	( )	( )	( )	( )
27	<b>Total liabilities and shareholders' equity</b>		<b>1,465</b>		<b>13,014</b>

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

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

<p>1 Net income (loss) per books <b>11,549</b></p> <p>2 Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize):</p> <p>3 Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 16f (itemize):</p> <p style="margin-left: 20px;">a Depreciation \$</p> <p style="margin-left: 20px;">b Travel and entertainment \$ <b>468</b></p> <p>4 Add lines 1 through 3 <b>12,017</b></p>	<p><b>11,549</b></p> <p><b>468</b></p> <p><b>12,017</b></p>	<p>5 Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):</p> <p style="margin-left: 20px;">a Tax-exempt interest \$</p> <p>6 Deductions included on Schedule K, lines 1 through 12, and 16f, not charged against book income this year (itemize):</p> <p style="margin-left: 20px;">a Depreciation \$</p> <p>7 Add lines 5 and 6</p> <p>8 Income (loss) (Schedule K, line 18). Subtract line 7 from line 4 <b>12,017</b></p>	<p><b>12,017</b></p> <p><b>12,017</b></p>
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**Schedule M-2 Analysis of Accumulated Adjustments Account, Shareholders' Undistributed Taxable Income Previously Taxed, Accumulated Earnings and Profits, and Other Adjustments Account**  
(see instructions)

	(a) Accumulated adjustments account	(b) Shareholders' undistributed taxable income previously taxed	(c) Accumulated earnings and profits	(d) Other adjustments account
1 Balance at beginning of tax year	-35			
2 Ordinary income from page 1, line 22	12,017			
3 Other additions				
4 Loss from page 1, line 22	( )			
5 Other reductions <b>STMT 5</b>	( 468)			
6 Combine lines 1 through 5	11,514			
7 Distributions				
8 Balance at end of tax year. Subtract line 7 from line 6	11,514			

Form **1125-A**

**Cost of Goods Sold**

OMB No. 1545-0123

(Rev. November 2018)  
Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 1120, 1120-C, 1120-F, 1120S, or 1065.  
▶ Go to [www.irs.gov/Form1125A](http://www.irs.gov/Form1125A) for the latest information.

Name **MAINLINES & MANHOLES, INC** Employer identification number **33-1165188**

1	Inventory at beginning of year	1	
2	Purchases	2	9,380
3	Cost of labor	3	
4	Additional section 263A costs (attach schedule)	4	
5	Other costs (attach schedule) <b>STMT 6</b>	5	80,124
6	<b>Total.</b> Add lines 1 through 5	6	89,504
7	Inventory at end of year	7	
8	<b>Cost of goods sold.</b> Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return. See instructions	8	89,504

9a Check all methods used for valuing closing inventory:

- (i)  Cost
- (ii)  Lower of cost or market
- (iii)  Other (Specify method used and attach explanation.) ▶

b Check if there was a writedown of subnormal goods ▶

c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ▶

d If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO **9d**

e If property is produced or acquired for resale, do the rules of section 263A apply to the entity? See instructions  Yes  No

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation  Yes  No

For Paperwork Reduction Act Notice, see instructions.

Form **1125-A** (Rev. 11-2018)

2023

Final K-1

Amended K-1

OMB No. 1545-0123

**Schedule K-1  
(Form 1120-S)**

Department of the Treasury  
Internal Revenue Service

For calendar year 2023, or tax year

beginning

ending

**Shareholder's Share of Income, Deductions, Credits, etc.**  
See separate instructions.

**Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items**

1	Ordinary business income (loss)	13	Credits
	<b>4,006</b>		
2	Net rental real estate income (loss)		
3	Other net rental income (loss)		
4	Interest income		
5a	Ordinary dividends		
5b	Qualified dividends	14	Schedule K-3 is attached if checked <input type="checkbox"/>
6	Royalties	15	Alternative minimum tax (AMT) items
7	Net short-term capital gain (loss)		
8a	Net long-term capital gain (loss)		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain		
9	Net section 1231 gain (loss)	16	Items affecting shareholder basis
		<b>C*</b>	<b>156</b>
10	Other income (loss)		
		17	Other information
		<b>V*</b>	<b>STMT</b>
11	Section 179 deduction	<b>AC*</b>	<b>STMT</b>
12	Other deductions		
18	<input type="checkbox"/> More than one activity for at-risk purposes*		
19	<input type="checkbox"/> More than one activity for passive activity purposes*		

**Part I Information About the Corporation**

**A** Corporation's employer identification number  
**33-1165188**

**B** Corporation's name, address, city, state, and ZIP code  
**MAINLINES & MANHOLES, INC**  
**9208 TANNERY RD**  
**GIRARD PA 16423-7846**

**C** IRS Center where corporation filed return  
**E-FILE**

**D** Corporation's total number of shares  
Beginning of tax year 1,500  
End of tax year 1,500

**Part II Information About the Shareholder**

**E** Shareholder's identifying number  
**445-78-4666**

**F** Shareholder's name, address, city, state, and ZIP code  
**GERALD D WEAVER**  
**15 MEADOWLAKE CT**  
**WINTER HAVEN FL 33884-1314**

**G** Current year allocation percentage 33.333333%

**H** Shareholder's number of shares  
Beginning of tax year 500  
End of tax year 500

**I** Loans from shareholder  
Beginning of tax year \$ 0  
End of tax year \$ 0

For IRS Use Only

\* See attached statement for additional information.

**Schedule K-1  
(Form 1120-S)**

**2023**

Department of the Treasury  
Internal Revenue Service

For calendar year 2023, or tax year

beginning  ending

**Shareholder's Share of Income, Deductions, Credits, etc.**  
See separate instructions.

**Part I Information About the Corporation**

**A** Corporation's employer identification number  
**33-1165188**

**B** Corporation's name, address, city, state, and ZIP code  
**MAINLINES & MANHOLES, INC**  
**9208 TANNERY RD**  
**GIRARD PA 16423-7846**

**C** IRS Center where corporation filed return  
**E-FILE**

**D** Corporation's total number of shares  
Beginning of tax year **1,500**  
End of tax year **1,500**

**Part II Information About the Shareholder**

**E** Shareholder's identifying number  
**445-82-0980**

**F** Shareholder's name, address, city, state, and ZIP code  
**KYLE S LUCIANO**  
**9208 TANNERY RD**  
**GIRARD PA 16417-7846**

**G** Current year allocation percentage **33.333334 %**

**H** Shareholder's number of shares  
Beginning of tax year **500**  
End of tax year **500**

**I** Loans from shareholder  
Beginning of tax year \$ **0**  
End of tax year \$ **0**

For IRS Use Only

**18**  More than one activity for at-risk purposes\*

**19**  More than one activity for passive activity purposes\*

\* See attached statement for additional information.

Final K-1  Amended K-1

**Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items**

<b>1</b>	Ordinary business income (loss) <b>4,006</b>	<b>13</b>	Credits
<b>2</b>	Net rental real estate income (loss)		
<b>3</b>	Other net rental income (loss)		
<b>4</b>	Interest income		
<b>5a</b>	Ordinary dividends		
<b>5b</b>	Qualified dividends	<b>14</b>	Schedule K-3 is attached if checked <input type="checkbox"/>
<b>6</b>	Royalties	<b>15</b>	Alternative minimum tax (AMT) items
<b>7</b>	Net short-term capital gain (loss)		
<b>8a</b>	Net long-term capital gain (loss)		
<b>8b</b>	Collectibles (28%) gain (loss)		
<b>8c</b>	Unrecaptured section 1250 gain		
<b>9</b>	Net section 1231 gain (loss)	<b>16</b> <b>C*</b>	Items affecting shareholder basis <b>156</b>
<b>10</b>	Other income (loss)		
		<b>17</b> <b>V*</b>	Other information <b>STMT</b>
<b>11</b>	Section 179 deduction	<b>AC*</b>	<b>STMT</b>
<b>12</b>	Other deductions		

**Schedule K-1  
(Form 1120-S)**

**2023**

Department of the Treasury  
Internal Revenue Service

For calendar year 2023, or tax year

beginning  ending

**Shareholder's Share of Income, Deductions, Credits, etc.**  
See separate instructions.

**Part I Information About the Corporation**

**A** Corporation's employer identification number  
**33-1165188**

**B** Corporation's name, address, city, state, and ZIP code  
**MAINLINES & MANHOLES, INC**  
**9208 TANNERY RD**  
**GIRARD PA 16423-7846**

**C** IRS Center where corporation filed return  
**E-FILE**

**D** Corporation's total number of shares  
Beginning of tax year 1,500  
End of tax year 1,500

**Part II Information About the Shareholder**

**E** Shareholder's identifying number  
**444-82-9674**

**F** Shareholder's name, address, city, state, and ZIP code  
**PAUL C LUCIANO**  
**9198 TANNERY RD**  
**GIRARD PA 16417-7844**

**G** Current year allocation percentage 33.333333 %

**H** Shareholder's number of shares  
Beginning of tax year 500  
End of tax year 500

**I** Loans from shareholder  
Beginning of tax year \$ 0  
End of tax year \$ 0

For IRS Use Only

**18**  More than one activity for at-risk purposes\*

**19**  More than one activity for passive activity purposes\*

\* See attached statement for additional information.

Final K-1  Amended K-1

**Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items**

<b>1</b>	Ordinary business income (loss) <b>4,005</b>	<b>13</b>	Credits
<b>2</b>	Net rental real estate income (loss)		
<b>3</b>	Other net rental income (loss)		
<b>4</b>	Interest income		
<b>5a</b>	Ordinary dividends		
<b>5b</b>	Qualified dividends	<b>14</b>	Schedule K-3 is attached if checked <input type="checkbox"/>
<b>6</b>	Royalties	<b>15</b>	Alternative minimum tax (AMT) items
<b>7</b>	Net short-term capital gain (loss)		
<b>8a</b>	Net long-term capital gain (loss)		
<b>8b</b>	Collectibles (28%) gain (loss)		
<b>8c</b>	Unrecaptured section 1250 gain		
<b>9</b>	Net section 1231 gain (loss)	<b>16</b> <b>C*</b>	Items affecting shareholder basis <b>156</b>
<b>10</b>	Other income (loss)		
		<b>17</b> <b>V*</b>	Other information <b>STMT</b>
<b>11</b>	Section 179 deduction	<b>AC*</b>	<b>STMT</b>
<b>12</b>	Other deductions		

Form **7004**

(Rev. December 2018)  
Department of the Treasury  
Internal Revenue Service

**Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns**

▶ File a separate application for each return.

▶ Go to [www.irs.gov/Form7004](http://www.irs.gov/Form7004) for instructions and the latest information.

OMB No. 1545-0233



**Print  
or  
Type**

Name <b>MAINLINES &amp; MANHOLES, INC</b>	Identifying number <b>33-1165188</b>
Number, street, and room or suite no. (If P.O. box, see instructions.) <b>9208 TANNERY RD</b>	
City, town, state, and ZIP code (If a foreign address, enter city, province or state, and country (follow the country's practice for entering postal code).) <b>GIRARD PA 16423-7846</b>	

**Note:** File request for extension by the due date of the return. See instructions before completing this form.

**Part I Automatic Extension for Certain Business Income Tax, Information, and Other Returns.** See instructions.

1 Enter the form code for the return listed below that this application is for. 25

Application Is For:	Form Code	Application Is For:	Form Code
Form 706-GS(D)	01	Form 1120-ND (section 4951 taxes)	20
Form 706-GS(T)	02	Form 1120-PC	21
Form 1041 (bankruptcy estate only)	03	Form 1120-POL	22
Form 1041 (estate other than a bankruptcy estate)	04	Form 1120-REIT	23
Form 1041 (trust)	05	Form 1120-RIC	24
Form 1041-N	06	Form 1120S	25
Form 1041-QFT	07	Form 1120-SF	26
Form 1042	08	Form 3520-A	27
Form 1065	09	Form 8612	28
Form 1066	11	Form 8613	29
Form 1120	12	Form 8725	30
Form 1120-C	34	Form 8804	31
Form 1120-F	15	Form 8831	32
Form 1120-FSC	16	Form 8876	33
Form 1120-H	17	Form 8824	35
Form 1120-L	18	Form 8928	36
Form 1120-ND	19		

**Part II All Filers Must Complete This Part**

- 2 If the organization is a foreign corporation that does not have an office or place of business in the United States, check here ▶
- 3 If the organization is a corporation and is the common parent of a group that intends to file a consolidated return, check here ▶   
If checked, attach a statement listing the name, address, and employer identification number (EIN) for each member covered by this application.
- 4 If the organization is a corporation or partnership that qualifies under Regulations section 1.6081-5, check here ▶

5a The application is for calendar year 20**23**, or tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_

b Short tax year. If this tax year is less than 12 months, check the reason:  Initial return  Final return  
 Change in accounting period  Consolidated return to be filed  Other (See instructions—attach explanation.)

6 Tentative total tax	6	0
7 Total payments and credits. See instructions	7	0
8 Balance due. Subtract line 7 from line 6. See instructions	8	0

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

33-1165188

**Federal Statements**

FYE: 12/31/2023

**Statement 1 - Form 1120-S, Page 1, Line 5 - Other Income (Loss)**

<u>Description</u>	<u>Amount</u>
OTHER INCOME	\$ 3,188
TOTAL	\$ 3,188

**Statement 2 - Form 1120-S, Page 1, Line 20 - Other Deductions**

<u>Description</u>	<u>Amount</u>
INSURANCE	\$ 307
LEGAL AND PROFESSIONAL	1,823
LICENSES	1,970
OFFICE EXPENSE	123
UTILITIES	18,267
MANAGEMENT FEES	42,000
AUTO & TRUCK	60
COMPUTER & INTERNET EXP	1,440
MISCELLANEOUS EXPENSE	1,445
50% OF MEALS	468
TOTAL	\$ 67,903

**Statement 3 - Form 1120-S, Page 4, Schedule K, Line 17d - Other Items and Amounts**

<u>Description</u>	<u>Amount</u>
SECTION 199A INFORMATION - SEE ATTACHED WRK	\$

**Statement 4 - Form 1120-S, Page 4, Schedule L, Line 6 - Other Current Assets**

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
A/R SPRINGHOUSE	\$	\$ 6,683
TOTAL	\$ 0	\$ 6,683

**Statement 5 - Form 1120-S, Page 5, Schedule M-2, Line 5(a) - Other Reductions**

<u>Description</u>	<u>Amount</u>
TRAVEL & ENTERTAINMENT	\$ 468
TOTAL	\$ 468

**Federal Statements**

**Statement 6 - Form 1125-A, Line 5 - Other Costs**

<u>Description</u>	<u>Amount</u>
CONTRACT SERVICES	\$ 33,539
REPAIRS	3,302
SMALL TOOLS & EQUIPMENT	5,405
WATER TESTING	7,064
CHEMICALS	28,115
FUEL	2,629
EQUIP RENTAL	70
TOTAL	\$ <u>80,124</u>

## Pennsylvania Form PA-20S/PA-65 Return Summary

For calendar year 2023 or tax year beginning , ending  
**MAINLINES & MANHOLES, INC** **1000335977**

**Total Taxable Income**

Total taxable business income (loss) from operations	11,549	
Total interest income		
Total dividend income		
Total net gain (loss)		
Total rents / royalties net income (loss)		
Total estate or trust income		
Total gambling and lottery winnings		
<b>Total adjusted business income</b>		<b>11,549</b>

**PA Taxable Income**

PA taxable business income (loss) from operations	11,549	
PA net gain (loss)		
PA rents / royalties net income (loss)		
PA estate or trust income		
PA gambling and lottery winnings		
<b>PA taxable business income</b>		<b>11,549</b>

**Nonresident shareholder's PA taxable income**

\_\_\_\_\_  
\_\_\_\_\_

**PA nonresident tax**

\_\_\_\_\_  
\_\_\_\_\_

**Payments**

Tax withholding payments	
Nonresident credits	
<b>Payments</b>	_____

**Nonresident withholding tax due** **0**

**Composite Taxable Income**

\_\_\_\_\_  
\_\_\_\_\_

**Composite Tax**

\_\_\_\_\_  
\_\_\_\_\_

**Next Year's Estimates**

1st quarter	
2nd quarter	
3rd quarter	
4th quarter	
<b>Total estimated tax</b>	_____

**Apportionment Factors**

Property	
Payroll	
Sales	
<b>Average</b>	<b>1.000000</b>

PA-20S/PA-65  
(09-23) (Page 1 of 3)

**2023 Pennsylvania  
PA S Corporation/Partnership Information Return**  
ENTER ONE LETTER OR NUMBER IN EACH BOX.

Extension Requested **N**  
Initial Year **N**  
Final Return **N**  
FEIN/Name/Address Change **N**  
Amended Information Return **N**  
Accounting Method: **C**  
A=Accrual, C=Cash, O=Other, Describe  
Date activity began in PA **05072007**

Filing Status: PA-20S **Y** PA-65 **N** P-S KOZ **N**

331165188 **C** 238990 **N** Inactive

MAINLINES MANHOLES INC

9208 TANNERY RD

Fiscal Year **N**  
52/53 Week **N**  
Short Year **N**

GIRARD PA 164237

**SECTION I. Total Taxable Business Income (Loss) from Operations Everywhere**

- 1a Taxable Business Income (Loss) from Operations Everywhere
- 1b Share of Business Income (Loss) from All Other Entities
- 1c **Total Income (Loss)**. Add Line 1a and Line 1b
- 1d Previously Disallowed CNI Deductions - **PA S Corporations only**
- 1e **Total Adjusted Business Income (Loss)**. Subtract Line 1d from Line 1c

1a	11549
1b	0
1c	11549
1d	0
1e	11549

**SECTION II. Apportioned/Allocated PA-Taxable Business Income (Loss)**

- 2 Net Business Income (Loss)  
(2a = Outside PA) (2e = PA Source)
- 2 Share of Business Income (Loss) from Other Entities  
(2b = Outside PA) (2f = PA Source)
- 2 Previously Disallowed PA Source CNI Deductions - **PA S Corporations only**  
(2c = Outside PA) (2g = PA Source)
- 2 Calculate Adjusted/Apportioned Net Business Income (Loss)  
(2d = Outside PA) (2h = PA Source)

2a	0
2e	11549
2b	0
2f	0
2c	0
2g	0
2d	0
2h	11549

**SECTION III. Allocated Other PA PIT Income (Loss)**

- 3 Interest Income from PA Schedule A
- 4 Dividend Income from PA Schedule B
- 5 Net Gain (Loss) from PA Schedule D  
(5a = Outside PA) (5b = PA Source)
- 6 Rent/Royalty Net Income (Loss) from PA Schedule M, Part B  
(6a = Outside PA) (6b = PA Source)
- 7 Estates or Trusts Income from PA Schedule J  
(7a = Outside PA) (7b = PA Source)
- 8 Gambling and Lottery Winnings (Loss) from PA Schedule T  
(8a = Outside PA) (8b = PA Source)
- 9 **Total Other PA PIT Income (Loss)**

3	0
4	0
5a	0
5b	0
6a	0
6b	0
7a	0
7b	0
8a	0
8b	0
9	0

SUBMIT ALL SUPPORTING SCHEDULES



EC	OFFICIAL USE ONLY	FC

331165188 C MAINLINES & MANHOLES INC

**SECTION IV. Total PA S Corporation or Partnership Income (Loss)**

- 10 Total Income (Loss) per Books and Records
- 11 Total Reportable Income (Loss). Add Lines 1e and 9 or Add Lines 2h and 9
- 12 Total Nontaxable/Nonreportable Income (Loss). Subtract Line 11 from Line 10

**SECTION V. Pass Through Credits - See the PA-20S/PA-65 instructions**

- 13a Total Other Credits. Submit PA-20S/PA-65 Schedule OC
- 13b Resident Credit
- 14a PA 2023 Quarterly Tax Withholding/Extension Payments for Nonresident Owners
- 14b Final Payment of Nonresident Withholding Tax
- 14c Total PA Income Tax Withheld. Add Lines 14a and 14b

**SECTION VI. Distributions - See the PA-20S/PA-65 instructions**

**Partnerships Only**

- 15 Distributions of Cash, Marketable Securities, and Property
- 16 Guaranteed Payments for Capital or Other Services
- 17 All Other Guaranteed Payments for Services Rendered
- 18 Guaranteed Payments to Retired Partners

**Distributions - See the PA-20S/PA-65 instructions**

**PA S Corporations Only**

- 19 Distributions from PA Accumulated Adjustments Account
- 20 Distributions of Cash, Marketable Securities, and Property

10	11549
11	11549
12	0
13a	0
13b	0
14a	0
14b	0
14c	0
15	0
16	0
17	0
18	0
19	0
20	0

**SECTION VII. Other Information-See the PA-20S/PA-65 instructions for each line**

- 1 During the entity's tax year, did the entity own any interest in another partnership or in any foreign entity that was disregarded as an entity separate from its owner under federal regulations Sections 301.7701-2 and 301.7701-3? If yes, submit statement. 1 N
- 2 Does the entity have any tax-exempt partners/members/shareholders? If yes, submit statement. 2 N
- 3 Does the entity have any foreign partners/members/shareholders (outside the U.S.)? If yes, submit statement. 3 N
- 4 Was there a distribution of property or a transfer (e.g., by sale or death) of a partner/member interest during the tax year? (Partnership only) If yes, submit statement. 4 N
- 5 Has the federal government changed taxable income as originally reported for any prior period? If yes, indicate period on supplemental statement, and submit final IRS determination paperwork. 5 N
- 6 Does the entity elect to be subject to assessment at the entity level under Act 52 of 2013? 6 N
- 7 Is this entity involved in a reportable transaction, listed transaction, or registered tax shelter within this return? If yes, submit statement. 7 N
- 8 Does the entity filing as a partnership have other partnerships as partners? 8 N
- 9 Has the entity sold any tax credits? If yes, submit statement. 9 N
- 10 Has the entity changed its method of accounting for federal income tax purposes during this tax year? If yes, submit federal Form 3115. 10 N
- 11 Has the entity elected to pay an entity level tax in another state? If yes, submit a statement listing which state(s). 11 N
- 12 PA Apportionment as reported on PA-20S/PA-65 Schedule H-Corp 12 0000000



331165188 C MAINLINES & MANHOLES INC

SECTION VIII. PA S Corporations Only - Accumulated Adjustments Account (AAA) and Accumulated Earnings and Profits (AE&P)

		AAA	AE&P	
1	Balance at the beginning of the taxable year.	-190		0
2	Total reportable income from Section IV, Line 11	11549	N/A	
3	Other additions. Submit an itemized statement.	0		0
4	Loss from Section IV, Line 11	0	N/A	
5	Other reductions. Submit an itemized statement.	0		0
6	Sum of Lines 1 through 5	11359		0
7	Distributions	0		0
8	Balance at taxable year-end. Subtract Line 7 from Line 6.	11359		0

SECTION IX. Ownership In Pass Through Entities If the entity received income (loss) from an S corporation, partnership, estate or trust, limited liability company, qualified subchapter S subsidiary (QSSS) or disregarded entity, list below the FEIN, name and address for each entity. If the income (loss) is from a QSSS, enter "yes" in the QSSS box. If the income (loss) is from a disregarded entity other than a QSSS, enter "yes" in the D box. See Instructions for further details.

	FEIN	QSSS	D	NAME & ADDRESS
A				
B				
C				
D				

SECTION X. Signature and Verification

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

Print/Type name of general partner, principal officer or authorized individual <b>KYLE S LUCIANO</b>	Signature of general partner, principal officer or authorized individual	Date	Daytime Phone no. <b>814-434-4104</b>
<b>Paid Preparer's Use Only</b>			
Print/Type preparer's name <b>JAMES P GAYNOR, CPA</b>	Preparer's signature	Date <b>04/01/24</b>	Check if self-employed <input type="checkbox"/>
Firm's name (or yours if self-employed) <b>BROWN, CHISM &amp; THOMPSON PLLC</b>	<b>BROKEN ARROW</b>	Daytime Phone no.	
Firm's address <b>2720 N HEMLOCK CT STE B</b>	<b>OK 74012-1194</b>	<b>918-258-8888</b>	

E-File Opt Out N

Preparer's PTIN <b>P01083944</b>	Firm's FEIN <b>814498561</b>
-------------------------------------	---------------------------------



2307613766

**PARTNER/MEMBER/  
SHAREHOLDER DIRECTORY - 2023  
PA-20S/PA-65 Directory (10-23)**

**MAINLINES & MANHOLES INC**

**331165188 C**

The entity must list its partners/members/shareholders on this schedule. **CODE** - Enter the type of owner code: **RI**=Resident Individual, **NR**=Nonresident Individual, **PI**=Part-year Resident Individual (S Corp Only), **P**=Partnership, **C**=C Corp, **E**=Estate, **T**=Trust, **S**=S Corp, **L**=LLC taxed as a Partnership, **LC**=LLC taxed as a C Corp, **LS**=LLC taxed as an S Corp, **DE**=Disregarded Entity, **B**=Bank/Financial Institution, **I**=Insurance Company, **X**=Exempt **SSN/FEIN**; **Ownership %**- (enter each owner's percentage); and **Name and Address**.

**1** Code **NR** SSN/FEIN **445784666** Ownership % **03333333**

Name & Address: **GERALD D WEAVER  
15 MEADOWLAKE CT  
WINTER HAVEN  
FL 33884-1314**

**2** Code **RI** SSN/FEIN **445820980** Ownership % **03333333**

Name & Address: **KYLE S LUCIANO  
9208 TANNERY RD  
GIRARD  
PA 16417-7846**

**3** Code **RI** SSN/FEIN **444829674** Ownership % **03333333**

Name & Address: **PAUL C LUCIANO  
9198 TANNERY RD  
GIRARD  
PA 16417-7844**

**4** Code SSN/FEIN Ownership %

Name & Address:

**5** Code SSN/FEIN Ownership %

Name & Address:

**6** Code SSN/FEIN Ownership %

Name & Address:



2307613766

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PA-20S/PA-65 Schedule RK-1 (08-23)
2023 Resident Schedule of
Shareholder/Partner/Beneficiary Pass Through Income, Loss and Credits

445820980 LUCIANO KYLE S
Final N

9208 TANNERY RD (Individual=I, S Corp=S, C Corp=C, Estate=E, Trust=T, Owner Type I
Partnership=P, LLC=L, Exempt=X, Disregard Entity=D)
If Owner is D Fill in FEIN

GIRARD PA 16417 Amended N Shareholder's Stock Ownership % 03333

MAINLINES & MANHOLES INC Partner's % of Profit sharing % 00000

GIRARD PA 16423 331165188 Loss sharing % 00000

Fiscal Year N (Estate=E, Trust=T, Partnership=P, S Corp=S, LLC=L) S Capital Ownership % 00000

52/53 Week N General Partner or Limited Partner or Other LLC Member N

Short Year N LLC Member-Manager N

Table with 3 columns: Line Number, Description, and Amount. Includes sections II through VII and a large boxed area for lines 1-20.

NOTE: Amounts from this schedule must be reported on the appropriate PA Tax Return.



PA-20S/PA-65 Schedule RK-1 (08-23)  
2023 Resident Schedule of  
Shareholder/Partner/Beneficiary Pass Through Income, Loss and Credits

444829674

LUCIANO

PAUL

C

Final N

9198 TANNERY RD

(Individual=I, S Corp=S, C Corp=C, Estate=E, Trust=T,  
Partnership=P, LLC=L, Exempt=X, Disregard Entity=D)  
If Owner is D Fill in FEIN

Owner Type I

Amended N

GIRARD PA 16417

Shareholder's Stock Ownership % 03333

MAINLINES & MANHOLES INC

Partner's % of Profit sharing % 00000

GIRARD PA 16423 331165188

Loss sharing % 00000

Fiscal Year N (Estate=E, Trust=T, Partnership=P, S Corp=S, LLC=L) S  
52/53 Week N General Partner or Limited Partner or  
Short Year N LLC Member-Manager N Other LLC Member N

Capital Ownership % 00000

SECTION II	1	PA-Taxable Business Income (Loss) from Operations	1	3849
	2	Interest Income	2	0
	3	Dividend Income	3	0
	4	Net Gain (Loss) from the Sale, Exchange or Disposition of Property	4	0
	5	Net Income (Loss) from Rents, Royalties, Patents and Copyrights	5	0
	6	Income of/from Estates or Trusts	6	0
	7	Gambling and Lottery Winnings (Loss)	7	0
SECTION III	8	Resident Credit. Submit statement.	8	0
	9	Total Other Credits. Submit statement.	9	0
SECTION IV	10	Distributions of Cash, Marketable Securities, and Property - not including guaranteed payments	10	0
	11	Guaranteed Payments for Capital or Other Services	11	0
	12	All Other Guaranteed Payments for Services Rendered	12	0
	13	Guaranteed Payments to the Retired Partner	13	0
SECTION V	14	Distributions from PA Accumulated Adjustments Account Liquidating N	14	0
	15	Distributions of Cash, Marketable Securities, and Property	15	0
SECTION VI	16	Nontaxable income (loss) or nondeductible expenses required to calculate owner's basis. Submit statement.	16	0
<b>Note: Lines 17 through 20 are for information purposes only.</b>				
SECTION VII	17	Owner's Share of IRC Section 179	17	0
	18	Owner's Share of Straight-Line Depreciation	18	0
	19	Partner's Share of Nonrecourse Liabilities at year-end	19	0
	20	Partner's Share of Recourse Liabilities at year-end	20	0

NOTE: Amounts from this schedule must be reported on the appropriate PA Tax Return.



PA-20S/PA-65 Schedule NRK-1 (08-23)

2023 Nonresident Schedule of Shareholder/Partner/Beneficiary Pass Through Income, Loss and Credits

445784666

WEAVER

GERALD

D

Final N

15 MEADOWLAKE CT

(Individual=I, S Corp=S, C Corp=C, Estate=E, Trust=T, Partnership=P, LLC=L, Exempt=X, Disregard Entity=D) If Owner is D Fill in FEIN

Owner Type I

WINTER HAVEN FL 33884

Amended N

Shareholder's Stock Ownership % 03333

MAINLINES & MANHOLES INC

Partner's % of Profit sharing % 00000

GIRARD PA 16423 331165188

Loss sharing % 00000

Fiscal Year N (Estate=E, Trust=T, Partnership=P, S Corp=S, LLC=L) S
52/53 Week N General Partner or Limited Partner or
Short Year N LLC Member-Manager N Other LLC Member N

Capital Ownership % 00000
Included on PA-40 NRC Return N

NOTE: Amounts from this schedule must be reported on the appropriate PA Tax Return.

Table with 18 rows and 2 columns. Rows 1-5 are Section II, 6-11 are Section IV, 12-14 are Section V, 15-18 are Section VI. Values range from 3850 to 0.

2307015145

**PA SCHEDULE M - 2023**  
 Reconciliation of Federal-Taxable Income (Loss)  
 to PA-Taxable Income (Loss)  
 PA-20S/PA-65 M (09-23)  
 PA Department of Revenue

**MAINLINES & MANHOLES, INC**

**331165188**

**PA Schedule M, Part I. Classifying Federal Income (Loss) for PA Personal Income Tax Purposes**

Classify, without adjustment, the federal income (loss) from Schedule K of federal Form 1120S or from Schedule K of federal Form 1065. The entity must allocate or apportion the amounts from the federal categories to the reportable PA PIT classes. The total of the specific federal line items should equal the total of the federal schedule.

Form 1120S, Schedule K line description Form 1065, Schedule K line description	Federal Form		Classified for Pennsylvania Personal Income Tax purposes				
	(a) Federal Income (loss)	(b) PA Business Income (loss)	(c) Interest Income PA Schedule A	(d) Dividend Income PA Schedule B	(e) Gain (loss) From Sales PA Schedule D	(f) Rent & Royalty Income (loss) PA Schedule E	
1 Ordinary income (loss) from trade or business activities	12017	12017	0	0	0	0	0
2 Net income (loss) from rental real estate activities	0	0	0	0	0	0	0
3 Other net rental income (loss)	0	0	0	0	0	0	0
4 Interest income	0	0	0	0	0	0	0
5 Dividends	0	0	0	0	0	0	0
6 Royalty income	0	0	0	0	0	0	0
7 Net short-term capital gain (loss)	0	0	0	0	0	0	0
8 Net long-term capital gain (loss)	0	0	0	0	0	0	0
9 Net gain (loss) from disposal of IRC Section 179 property	0	0	0	0	0	0	0
10 Net IRC Section 1231 gain (loss) from Form 4797	0	0	0	0	0	0	0
11 Other income (loss)	0	0	0	0	0	0	0
12 Total Federal income (loss) by Pennsylvania classification. Total the amounts in each column.	12017	12017	0	0	0	0	0



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**PA SCHEDULE M - 2023**  
**Reconciliation of Federal-Taxable Income (Loss)**  
**to PA-Taxable Income (Loss)**  
**PA-20S/PA-65 M (09-23)**  
**PA Department of Revenue**

**MAINLINES & MANHOLES, INC**

**331165188**

**PA Schedule M, Part II. Determining PA Reportable Income (Loss) by Classification**

The entity may need to prepare a PA Schedule M, Part II, if it must make adjustments to properly determine its reportable classified income (loss) for its PA-20S/PA-65 Information Return. This specific list of adjustments applies to income (loss) from a business or farm and rental/royalty income (loss).

Enter whole dollars only.

PA Allocated  
Income (Loss)

Total Rental Income (Loss)  
or Total Business Income  
(Loss) Before Apportionment

	B	1	0	2	12017
<b>Section I. Federal Classified Income (Loss).</b> Income class from Part I, Column: Enter the initial of Column (b) or (f) only.					
<b>Section II. Itemize income adjustments that increase PA reportable income (reduce the loss).</b>					
a Deferred income relating to advance payments for goods and services		1	0	2	0
b Difference in qualified gain (loss) for each business sale of property		3	0	4	0
c RESERVED FOR FUTURE USE					
d RESERVED FOR FUTURE USE					
e Income from cancellation of debt that PA treats differently from federal rules		9	0	10	0
f Increases in income in the year of change resulting from spread in the year of change associated with IRC Section 481(a) adjustment		11	0	12	0
g Income from obligations of other states and organizations that is not exempt for PA purposes		13	0	14	0
h Other income adjustments that increase PA-reportable income. Submit stmt.		15	0	16	0
<b>II. Total</b>		17	0	18	0
<b>Section III. Itemize income adjustments that decrease the PA reportable income (increase the loss).</b>					
a Difference in qualified gain (loss) for each business sale of property		1	0	2	0
b Income from obligations of the U.S. government and other organizations that is not taxable for PA purposes		3	0	4	0
c Decreases for previously reported income in prior year resulting from spread associated with IRC Section 481(a)		5	0	6	0
d Other income adjustments that decrease PA-reportable income. Submit stmt.		7	0	8	0
<b>III. Total</b>		9	0	10	0
<b>Section IV. Adjusted PA Reportable Income.</b> See PA-20S/PA-65 Schedule M instructions.		1	0	2	12017
<b>Section V. Itemize those expenses that PA law does not allow that the entity deducted on its federal form.</b> These adjustments increase PA reportable income (reduce the loss).					
a Taxes paid on income. Submit REV-1190		1	0	2	0
b Differences in depreciation/amortization taken for PA and federal purposes		3	0	4	0
c Key man life insurance premiums (owners as beneficiaries)		5	0	6	0
d Differences in PA treatment of guaranteed payments for capital		7	0	8	0
e Differences in depreciation for bonus depreciation (PA law does not allow bonus depreciation.)		9	0	10	0
f Expense adjustments to qualify for the PA credits claimed in Section V of the PA-20S/PA-65		11	0	12	0
g Other expenses the entity deducted on its federal return that PA does not allow. Submit statement		13	0	14	0
<b>V. Total</b>		15	0	16	0
<b>Section VI. Itemize those expenses that PA law allows that the entity could not deduct on its federal form.</b> These adjustments decrease PA reportable income (increase the loss).					
a Business meals and entertainment expenses that the entity could not deduct		1	0	2	468
b Sales tax on depreciable assets		3	0	4	0
c Differences in depreciation/amortization taken for PA and federal purposes		5	0	6	0
d IRC Section 179 expenses		7	0	8	0
e Expenses for employees, including PA S corporation shareholder-employees		9	0	10	0
f Life insurance premiums (PA S corporation or partnership as beneficiary)		11	0	12	0
g Expense adjustments to qualify for federal credits		13	0	14	0
h Current expensing of Intangible Drilling costs - Schedule I, Line 5		15	0	16	0
i Other expenses PA allows that the entity did not deduct on the federal return. Submit statement		17	0	18	0
<b>VI. Total</b>		19	0	20	468
<b>Section VII. Total Taxable Income (Loss).</b> Add Section IV, plus V, minus VI.		1	0	2	11549



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PA SCHEDULE NW - 2023  
PA-20S/PA-65 Nonresident Tax Withheld by  
PA S Corporations and Partnerships (09-23)  
PA Department of Revenue

MAINLINES & MANHOLES, INC

331165188

Amended Schedule N

SECTION II - NONRESIDENT INDIVIDUAL, ESTATE OR TRUST INFORMATION

	SSN/FEIN	Tax Form	Nonresident Individual, Estate or Trust Name	Total Other Credits From PA NRK-1 Line 7	Nonresident Tax Withheld From PA NRK-1 Line 6
A	445784666	P	GERALD D WEAVER	0	0
B				0	0
C				0	0
D				0	0
E				0	0
F				0	0
G				0	0
H				0	0
I				0	0
J				0	0
K				0	0
L				0	0
M				0	0
N				0	0
O				0	0
P				0	0
Q				0	0
R				0	0
S				0	0
T				0	0
U				0	0
V				0	0
W				0	0
X				0	0
Y				0	0
Z				0	0
1	Total Nonresident Tax Withheld on this page.				0
2a	Number of additional pages included.				0
2b	Total of Line 1 for all additional pages.				0
3	Total Nonresident Tax Withheld. Add Lines 1 and 2(b).				0



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2309115596

Form  
**PA-20S/  
PA-65**

**PA Two Year Comparison Worksheet**

**2022 & 2023**

Name: **MAINLINES & MANHOLES, INC** Revenue ID: **1000335977** Federal Identification Number: **33-1165188**

		2022	2023	Differences
<b>Income</b>	Total taxable business income or (loss)	-6,319	11,549	17,868
	Previously disallowed CNI deductions			
	Total adjusted business income or (loss)	-6,319	11,549	17,868
	Schedule H apportionment percentage	1.000000	1.000000	0.000000
	Pennsylvania net business income (loss)			
	PA share of business income (loss) from other entities			
	Previously disallowed PA source income CNI deductions			
	Calculated adjusted/apportioned net business income or (loss)	-6,319	11,549	17,868
	Interest income from PA Schedule A			
	Dividend income from PA Schedule B			
	Net gain (loss) from PA Schedule D			
	Rent and royalty net income (loss) from PA Schedule M, Part B			
	Estates or Trusts income from PA Schedule J			
	Gambling and lottery winnings (loss) from PA Schedule T			
	Total other PA PIT income (loss)			
Total income or loss per books	-6,297	11,549	17,846	
Total reportable income or (loss)	-6,319	11,549	17,868	
Total nontaxable/nonreportable income or (loss)	22		-22	
<b>Credits</b>	Employment incentive payments credit			
	Job creation tax credit			
	Research and development tax credit			
	Film production credit			
	Entertainment economic enhancement program tax credit			
	Video game production tax credit			
	Organ and bone marrow donor tax credit			
	Keystone innovation zone tax credit			
	Resource enhancement and protection tax credit			
	Neighborhood assistance tax credit			
	Educational improvement tax credit			
	Opportunity scholarship tax credit			
	Keystone special development zone tax credit			
	Historic preservation incentive tax credit			
	Coal refuse energy and reclamation tax credit			
	Mixed use development tax credit			
	Waterfront development tax credit			
	Manufacturing and investment tax credit			
	PA Resource manufacturing credit			
	Beginning farmers credit			
Airport land development				
Housing tax credit				
Other restricted credits				
Out-of state credits - S corporation only				
<b>Total Credits</b>				
Resident shareholder credit				
<b>Total Tax</b>	Quarterly tax withholding/extension payments			
	Final payment	0	0	0
	Total income tax withheld			

Form <b>1120-S</b>	<b>Two Year Comparison Worksheet Page 1</b>	<b>2022 &amp; 2023</b>
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Name <b>MAINLINES &amp; MANHOLES, INC</b>	Employer Identification Number <b>33-1165188</b>
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		2022	2023	Differences
<b>Income</b>	Gross profit percentage .....	63,1955	46,2283	-16,9672
	Net receipts .....	107,897	166,452	58,555
	Cost of goods sold .....	39,711	89,504	49,793
	Gross profit .....	68,186	76,948	8,762
	Net gain (loss) from Form 4797 .....			
	Other income (loss) .....	4,000	3,188	-812
	<b>Total income (loss)</b> .....	<b>72,186</b>	<b>80,136</b>	<b>7,950</b>
<b>Deductions</b>	Compensation of officers .....			
	Salaries and wages less employment credits .....			
	Repairs and maintenance .....			
	Bad debts .....			
	Rents .....			
	Taxes and licenses .....	208	216	8
	Interest .....			
	Depreciation .....	23		-23
	Depletion .....			
	Advertising .....			
	Pension, profit-sharing, etc., plans .....			
	Employee benefit programs .....			
	Energy efficient commercial buildings deduction .....			
	Other deductions .....	78,252	67,903	-10,349
<b>Total deductions</b> .....	<b>78,483</b>	<b>68,119</b>	<b>-10,364</b>	
<b>Ordinary business income (loss)</b> .....	<b>-6,297</b>	<b>12,017</b>	<b>18,314</b>	
<b>Tax and Payments</b>	Excess net passive income or LIFO recapture tax .....			
	Tax from Schedule D .....			
	<b>Total tax</b> .....	<b>0</b>	<b>0</b>	<b>0</b>
	Estimated tax and prior year overpayment credited .....			
	Tax deposited with Form 7004 .....			
	Credit for federal tax paid on fuels .....			
	Refund applied for on Form 4466 .....	( )	( )	
	Elective payment election amount from Form 3800 .....			
	<b>Total payments and credits</b> .....			
	<b>Tax due (overpayment)</b> .....	<b>0</b>	<b>0</b>	<b>0</b>
	Estimated tax penalty from Form 2220 .....			
Penalties and interest .....				
<b>Net tax due (overpayment)</b> .....	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Overpayment credited to next year's estimated tax</b> .....				
<b>Overpayment refunded</b> .....				

Name <b>MAINLINES &amp; MANHOLES, INC</b>	Employer Identification Number <b>33-1165188</b>
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		2022	2023	Differences
<b>Income (Loss)</b>	Ordinary business income (loss) .....	-6,297	12,017	18,314
	Net rental real estate income (loss) .....			
	Other net rental income (loss) .....			
	Interest income .....			
	Dividends .....			
	Royalties .....			
	Net short-term capital gain (loss) .....			
	Net long-term capital gain (loss) .....			
	Net Section 1231 gain (loss) .....			
	Other income (loss) .....			
<b>Deductions</b>	Section 179 deduction .....			
	Charitable contributions .....			
	Investment interest expense .....			
	Section 59(e)(2) expenditures .....			
	Other deductions .....			
<b>Credits</b>	Low-income housing credit (Section 42(j)(5)) .....			
	Low-income housing credit (other) .....			
	Qualified rehabilitation expenditures (rental real estate) .....			
	Other rental real estate credits .....			
	Other rental credits .....			
	Biofuel producer credit .....			
<b>AMT Items</b>	Other credits .....			
	Post-1986 depreciation adjustment .....			
	Adjusted gain or loss .....			
	Depletion (other than oil and gas) .....			
	Oil, gas, and geothermal properties-gross income .....			
	Oil, gas, and geothermal properties-deductions .....			
<b>Items Affecting S/H Basis</b>	Other AMT items .....			
	Tax-exempt interest income .....			
	Other tax-exempt income .....			
	Nondeductible expenses .....		468	468
	Distributions .....			
	Repayment of loans from shareholders .....			
<b>Other Information</b>	Foreign taxes paid or accrued .....			
	Investment income .....			
	Investment expenses .....			
	Dividend distributions paid from accumulated E&P Income (loss) (if Schedule M-1 is required) .....	-6,297	12,017	18,314

Name <b>MAINLINES &amp; MANHOLES, INC</b>	Employer Identification Number <b>33-1165188</b>
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		2022	2023	Differences
<b>Schedule L</b>	Beginning assets .....	11,762	1,465	-10,297
	Beginning liabilities and equity .....	11,762	1,465	-10,297
	Ending assets .....	1,465	13,014	11,549
	Ending liabilities and equity .....	1,465	13,014	11,549
<b>Schedule M-1</b>	Net income (loss) per books .....	-6,297	11,549	17,846
	Taxable income not on books .....			
	Book expenses not deducted .....		468	468
	Income on books not on return .....			
	Return deductions not on books .....			
	Income (loss) per return .....	-6,297	12,017	18,314
<b>Schedule M-2 AAA</b>	Balance at beginning of year .....	6,262	-35	-6,297
	Ordinary income (loss) from page 1 .....	-6,297	12,017	18,314
	Other additions .....			
	Other reductions .....		468	468
	Distributions .....			
<b>Schedule M-2 PTI</b>	Balance at end of year .....	-35	11,514	11,549
	Balance at beginning of year .....			
	Distributions .....			
<b>Schedule M-2 E&amp;P</b>	Balance at end of year .....			
	Balance at beginning of year .....			
	Distributions .....			
<b>Schedule M-2 OAA</b>	Balance at end of year .....			
	Balance at beginning of year .....			
	Other additions .....			
	Other reductions .....			
	Distributions .....			
<b>Schedule M-3</b>	<b>Total income (loss) items:</b>			
	Income (loss) per income statement .....			
	Temporary difference .....			
	Permanent difference .....			
	Income (loss) per tax return .....			
	<b>Total expense/deduction items:</b>			
	Expense per income statement .....			
	Temporary difference .....			
	Permanent difference .....			
	Deduction per tax return .....			
	<b>Other items with no differences:</b>			
	Income (loss) per income statement .....			
	Income (loss) per tax return .....			
	<b>Reconciliation totals:</b>			
	Income (loss) per income statement .....			
Temporary difference .....				
Permanent difference .....				
Income (loss) per tax return .....				

# **EXHIBIT C**



**AUTHORIZATION TO DISCHARGE UNDER THE  
NATIONAL POLLUTANT DISCHARGE ELIMINATION SYSTEM  
DISCHARGE REQUIREMENTS FOR NON-MUNICIPAL  
SEWAGE TREATMENT WORKS**

**NPDES PERMIT NO: PA0037991**

In compliance with the provisions of the Clean Water Act, 33 U.S.C. Section 1251 *et seq.* ("the Act") and Pennsylvania's Clean Streams Law, as amended, 35 P.S. Section 691.1 *et seq.*,

**Mainlines, Manholes, and Wastewater Treatment, Inc.**  
9208 Tannery Road  
Girard, PA 16417

is authorized to discharge from a facility known as the **Imperial Point North MHP**, located on **U.S. Route 20, Girard, PA 16417**, in **Girard Township, Erie County**, to an **Unnamed Tributary to Lake Erie (CWF)** in Watershed **15-A** in accordance with effluent limitations, monitoring requirements and other conditions set forth in Parts A, B and C hereof.

**THIS PERMIT SHALL BECOME EFFECTIVE ON**     JUNE 1, 2021    

**THIS PERMIT SHALL EXPIRE AT MIDNIGHT ON**     MAY 31, 2026    

The authority granted by this permit is subject to the following further qualifications:

1. If there is a conflict between the application, its supporting documents and/or amendments and the terms and conditions of this permit, the terms and conditions shall apply.
2. Failure to comply with the terms, conditions or effluent limitations of this permit is grounds for enforcement action; for permit termination, revocation and reissuance, or modification; or for denial of a permit renewal application. (40 CFR 122.41(a))
3. A complete application for renewal of this permit, or notice of intent to cease discharging by the expiration date, must be submitted to DEP at least 180 days prior to the above expiration date (unless permission has been granted by DEP for submission at a later date), using the appropriate NPDES permit application form. (40 CFR 122.41(b), 122.21(d)(2))

In the event that a timely and complete application for renewal has been submitted and DEP is unable, through no fault of the permittee, to reissue the permit before the above expiration date, the terms and conditions of this permit, including submission of the Discharge Monitoring Reports (DMRs), will be automatically continued and will remain fully effective and enforceable against the discharger until DEP takes final action on the pending permit application. (25 Pa. Code §§ 92a.7(b), (c))

4. This NPDES permit does not constitute authorization to construct or make modifications to wastewater treatment facilities necessary to meet the terms and conditions of this permit.

**DATE PERMIT ISSUED**     May 4, 2021    

**ISSUED BY**     Eric C. Kicher      
**Eric C. Kicher**  
**Acting Environmental Program Manager**  
**Northwest Regional Office**

Outfall001 , Continued (from Permit Effective Date through Permit Expiration Date)

Parameter	Effluent Limitations						Monitoring Requirements	
	Mass Units (lbs/day) <sup>(1)</sup>		Concentrations (mg/L)				Minimum <sup>(2)</sup> Measurement Frequency	Required Sample Type
	Average Monthly	Average Weekly	Minimum	Average Monthly	Maximum	Instant. Maximum		
Total Phosphorus	XXX	XXX	XXX	1.0	XXX	2	2/month	8-Hr Composite

Samples taken in compliance with the monitoring requirements specified above shall be taken at the following location(s):  
at Outfall 001, after disinfection.

## II. DEFINITIONS

**At Outfall (XXX)** means a sampling location in outfall line XXX below the last point at which wastes are added to outfall line (XXX), or where otherwise specified.

**Average** refers to the use of an arithmetic mean, unless otherwise specified in this permit. (40 CFR 122.41(l)(4)(iii))

**Best Management Practices (BMPs)** means schedules of activities, prohibitions of practices, maintenance procedures and other management practices to prevent or reduce the pollutant loading to surface waters of the Commonwealth. The term also includes treatment requirements, operating procedures and practices to control plant site runoff, spillage or leaks, sludge or waste disposal, or drainage from raw material storage. The term includes activities, facilities, measures, planning or procedures used to minimize accelerated erosion and sedimentation and manage stormwater to protect, maintain, reclaim, and restore the quality of waters and the existing and designated uses of waters within this Commonwealth before, during and after earth disturbance activities. (25 Pa. Code § 92a.2)

**Bypass** means the intentional diversion of waste streams from any portion of a treatment facility. (40 CFR 122.41(m)(1)(i))

**Calendar Week** is defined as the seven consecutive days from Sunday through Saturday, unless the permittee has been given permission by DEP to provide weekly data as Monday through Friday based on showing excellent performance of the facility and a history of compliance. In cases when the week falls in two separate months, the month with the most days in that week shall be the month for reporting.

**Clean Water Act** means the Federal Water Pollution Control Act, as amended. (33 U.S.C.A. §§ 1251 to 1387).

**Composite Sample** (for all except GC/MS volatile organic analysis) means a combination of individual samples (at least eight for a 24-hour period or four for an 8-hour period) of at least 100 milliliters (mL) each obtained at spaced time intervals during the compositing period. The composite must be flow-proportional; either the volume of each individual sample is proportional to discharge flow rates, or the sampling interval is proportional to the flow rates over the time period used to produce the composite. (EPA Form 2C)

**Composite Sample** (for GC/MS volatile organic analysis) consists of at least four aliquots or grab samples collected during the sampling event (not necessarily flow proportioned). The samples must be combined in the laboratory immediately before analysis and then one analysis is performed. (EPA Form 2C)

**Daily Average Temperature** means the average of all temperature measurements made, or the mean value plot of the record of a continuous automated temperature recording instrument, either during a calendar day or during the operating day if flows are of a shorter duration.

**Daily Discharge** means the discharge of a pollutant measured during a calendar day or any 24-hour period that reasonably represents the calendar day for purposes of sampling. For pollutants with limitations expressed in units of mass, the "daily discharge" is calculated as the total mass of the pollutant discharged over the day. For pollutants with limitations expressed in other units of measurement, the "daily discharge" is calculated as the average measurement of the pollutant over the day. (25 Pa. Code § 92a.2, 40 CFR 122.2)

**Daily Maximum Discharge Limitation** means the highest allowable "daily discharge."

**Discharge Monitoring Report (DMR)** means the DEP or EPA supplied form(s) for the reporting of self-monitoring results by the permittee. (25 Pa. Code § 92a.2, 40 CFR 122.2)

**Estimated Flow** means any method of liquid volume measurement based on a technical evaluation of the sources contributing to the discharge including, but not limited to, pump capabilities, water meters and batch discharge volumes.

**Geometric Mean** means the average of a set of n sample results given by the nth root of their product.

**Grab Sample** means an individual sample of at least 100 mL collected at a randomly selected time over a period not to exceed 15 minutes. (EPA Form 2C)

### III. SELF-MONITORING, REPORTING AND RECORDKEEPING

#### A. Representative Sampling

1. Samples and measurements taken for the purpose of monitoring shall be representative of the monitored activity (40 CFR 122.41(j)(1)). Representative sampling includes the collection of samples, where possible, during periods of adverse weather, changes in treatment plant performance and changes in treatment plant loading. If possible, effluent samples must be collected where the effluent is well mixed near the center of the discharge conveyance and at the approximate mid-depth point, where the turbulence is at a maximum and the settlement of solids is minimized. (40 CFR 122.48, 25 Pa. Code § 92a.61)

2. Records Retention (40 CFR 122.41(j)(2))

Except for records of monitoring information required by this permit related to the permittee's sludge use and disposal activities which shall be retained for a period of at least 5 years, all records of monitoring activities and results (including all original strip chart recordings for continuous monitoring instrumentation and calibration and maintenance records), copies of all reports required by this permit, and records of all data used to complete the application for this permit shall be retained by the permittee for 3 years from the date of the sample measurement, report or application. The 3-year period shall be extended as requested by DEP or the EPA Regional Administrator.

3. Recording of Results (40 CFR 122.41(j)(3))

For each measurement or sample taken pursuant to the requirements of this permit, the permittee shall record the following information:

- a. The exact place, date and time of sampling or measurements.
- b. The person(s) who performed the sampling or measurements.
- c. The date(s) the analyses were performed.
- d. The person(s) who performed the analyses.
- e. The analytical techniques or methods used; and the associated detection level.
- f. The results of such analyses.

4. Test Procedures

- a. Facilities that test or analyze environmental samples used to demonstrate compliance with this permit shall be in compliance with laboratory accreditation requirements of Act 90 of 2002 (27 Pa. C.S. §§ 4101-4113) and 25 Pa. Code Chapter 252, relating to environmental laboratory accreditation.
- b. Test procedures (methods) for the analysis of pollutants or pollutant parameters shall be those approved under 40 CFR Part 136 or required under 40 CFR Chapter I, Subchapters N or O, unless the method is specified in this permit or has been otherwise approved in writing by DEP. (40 CFR 122.41(j)(4), 122.44(i)(1)(iv))
- c. Test procedures (methods) for the analysis of pollutants or pollutant parameters shall be sufficiently sensitive. A method is sufficiently sensitive when 1) the method minimum level is at or below the level of the effluent limit established in the permit for the measured pollutant or pollutant parameter; or 2) the method has the lowest minimum level of the analytical methods approved under 40 CFR Part 136 or required under 40 CFR Chapter I, Subchapters N or O, for the measured pollutant or pollutant parameter; or 3) the method is specified in this permit or has been otherwise approved in writing by DEP for the measured pollutant or pollutant parameter. Permittees have the option of providing matrix or sample-specific minimum levels rather than the published levels. (40 CFR 122.44(i)(1)(iv))

- For a corporation - by a principal executive officer of at least the level of vice president, or an authorized representative, if the representative is responsible for the overall operation of the facility from which the discharge described in the NPDES form originates.
- For a partnership or sole proprietorship - by a general partner or the proprietor, respectively.
- For a municipality, state, federal or other public agency - by a principal executive officer or ranking elected official.

If signed by a person other than the above and for co-permittees, written notification of delegation of DMR signatory authority must be submitted to DEP in advance of or along with the relevant DMR form. (40 CFR § 122.22(b))

7. If the permittee monitors any pollutant at monitoring points as designated by this permit, using analytical methods described in Part A III.A.4. herein, more frequently than the permit requires, the results of this monitoring shall be incorporated, as appropriate, into the calculations used to report self-monitoring data on the DMR. (40 CFR 122.41(l)(4)(ii))

### C. Reporting Requirements

1. Planned Changes to Physical Facilities – The permittee shall give notice to DEP as soon as possible but no later than 30 days prior to planned physical alterations or additions to the permitted facility. A permit under 25 Pa. Code Chapter 91 may be required for these situations prior to implementing the planned changes. A permit application, or other written submission to DEP, can be used to satisfy the notification requirements of this section.

Notice is required when:

- a. The alteration or addition to a permitted facility may meet one of the criteria for determining whether a facility is a new source in 40 CFR 122.29(b). (40 CFR 122.41(l)(1)(i))
  - b. The alteration or addition could significantly change the nature or increase the quantity of pollutants discharged. This notification applies to pollutants which are not subject to effluent limitations in this permit. (40 CFR 122.41(l)(1)(ii))
  - c. The alteration or addition results in a significant change in the permittee's sludge use or disposal practices, and such alteration, addition, or change may justify the application of permit conditions that are different from or absent in the existing permit, including notification of additional use or disposal sites not reported during the permit application process or not reported pursuant to an approved land application plan. (40 CFR 122.41(l)(1)(iii))
  - d. The planned change may result in noncompliance with permit requirements. (40 CFR 122.41(l)(2))
2. Planned Changes to Waste Stream – Under the authority of 25 Pa. Code § 92a.24(a), the permittee shall provide notice to DEP as soon as possible but no later than 45 days prior to any planned changes in the volume or pollutant concentration of its influent waste stream as a result of indirect discharges or hauled-in wastes, as specified in paragraphs 2.a. and 2.b., below. Notice shall be provided on the "Planned Changes to Waste Stream" Supplemental Report (3800-FM-BCW0482), available on DEP's website. The permittee shall provide information on the quality and quantity of waste introduced into the facility, and any anticipated impact of the change on the quantity or quality of effluent to be discharged from the facility. The Report shall be sent via Certified Mail or other means to confirm DEP's receipt of the notification. DEP will determine if the submission of a new application and receipt of a new or amended permit is required.

- a. Introduction of New Pollutants (25 Pa. Code § 92a.24(a))

New pollutants are defined as parameters that meet all of the following criteria:

- (5) The name and address of the generator of the residual wastes.
- (6) The type of wastewater.

The transporter of residual waste must maintain these and other records as part of the daily operational record (25 Pa. Code § 299.219). If the transporter is unable to provide this information or the permittee has not otherwise received the information from the generator, the residual wastes shall not be accepted by the permittee until such time as the permittee receives such information from the transporter or generator.

- (ii) The following conditions apply to the characterization of residual wastes received by the permittee:
  - (1) If the generator is required to complete a chemical analysis of residual wastes in accordance with 25 Pa. Code § 287.51, the permittee must receive and maintain on file a chemical analysis of the residual wastes it receives. The chemical analysis must conform to the Bureau of Waste Management's Form 26R except as noted in paragraph (2), below. Each load of residual waste received must be covered by a chemical analysis if the generator is required to complete it.
  - (2) For wastewater generated from hydraulic fracturing operations ("frac wastewater") within the first 30 production days of a well site, the chemical analysis may be a general frac wastewater characterization approved by DEP. Thereafter, the chemical analysis must be waste-specific and be reported on the Form 26R.

b. Receipt of Municipal Waste

- (i) The permittee shall document the receipt of all hauled-in municipal wastes (including but not limited to septage and liquid sewage sludge), as defined at 25 Pa. Code § 271.1, that are received for processing at the treatment facility. The permittee shall report hauled-in municipal wastes on a monthly basis to DEP on the "Hauled In Municipal Wastes" Supplemental Report (3800-FM-BCW0437) as an attachment to the DMR. If no municipal wastes were received during a month, submission of the Supplemental Report is not required.

The following information is required by the Supplemental Report:

- (1) The dates that municipal wastes were received.
- (2) The volume (gallons) of wastes received.
- (3) The BOD<sub>5</sub> concentration (mg/l) and load (lbs) for the wastes received.
- (4) The location(s) where wastes were disposed of within the treatment facility.

- (ii) Sampling and analysis of hauled-in municipal wastes must be completed to characterize the organic strength of the wastes, unless composite sampling of influent wastewater is performed at a location downstream of the point of entry for the wastes.

4. Unanticipated Noncompliance or Potential Pollution Reporting

- a. Immediate Reporting - The permittee shall immediately report any incident causing or threatening pollution in accordance with the requirements of 25 Pa. Code §§ 91.33 and 92a.41(b).
  - (i) If, because of an accident, other activity or incident a toxic substance or another substance which would endanger users downstream from the discharge, or would otherwise result in pollution or create a danger of pollution or would damage property, the permittee shall immediately notify DEP by telephone of the location and nature of the danger. Oral notification to the Department is required

**PART B****I. MANAGEMENT REQUIREMENTS****A. Compliance**

1. The permittee shall comply with all conditions of this permit. If a compliance schedule has been established in this permit, the permittee shall achieve compliance with the terms and conditions of this permit within the time frames specified in this permit. (40 CFR 122.41(a)(1))
2. The permittee shall submit reports of compliance or noncompliance, or progress reports as applicable, for any interim and final requirements contained in this permit. Such reports shall be submitted no later than 14 days following the applicable schedule date or compliance deadline. (25 Pa. Code § 92a.51(c), 40 CFR 122.47(a)(4))

**B. Permit Modification, Termination, or Revocation and Reissuance**

1. This permit may be modified, terminated, or revoked and reissued during its term in accordance with Title 25 Pa. Code § 92a.72 and 40 CFR 122.41(f).
2. The filing of a request by the permittee for a permit modification, revocation and reissuance, or termination, or a notification of planned changes or anticipated noncompliance, does not stay any permit condition. (40 CFR 122.41(f))
3. In the absence of DEP action to modify or revoke and reissue this permit, the permittee shall comply with effluent standards or prohibitions established under Section 307(a) of the Clean Water Act for toxic pollutants within the time specified in the regulations that establish those standards or prohibitions. (40 CFR 122.41(a)(1))

**C. Duty to Provide Information**

1. The permittee shall furnish to DEP, within a reasonable time, any information which DEP may request to determine whether cause exists for modifying, revoking and reissuing, or terminating this permit, or to determine compliance with this permit. (40 CFR 122.41(h))
2. The permittee shall furnish to DEP, upon request, copies of records required to be kept by this permit. (40 CFR 122.41(h))
3. Other Information - Where the permittee becomes aware that it failed to submit any relevant facts in a permit application, or submitted incorrect information in a permit application or in any report to DEP, it shall promptly submit the correct and complete facts or information. (40 CFR 122.41(l)(8))
4. If the sewage treatment facility provides service in part or whole to a municipality, through a contract or agreement between the operator and municipality, an annual report shall be submitted to DEP by March 31 containing the following information, at a minimum:
  - a. The information identified in 25 Pa. Code § 94.12.
  - b. A "Solids Management Inventory" if specified in Part C of this permit.
  - c. The total volume of hauled-in residual and municipal wastes received during the year, by source.

**D. General Pretreatment Requirements**

Where pollutants contributed by indirect dischargers result in interference or pass through, and a violation is likely to recur, the permittee shall develop and enforce specific limits for indirect dischargers and other users, as appropriate, that together with appropriate facility or operational changes, are necessary to ensure

#### H. Sanitary Sewer Overflows (SSOs)

An SSO is an overflow of wastewater, or other untreated discharge from a separate sanitary sewer system (which is not a combined sewer system), which results from a flow in excess of the carrying capacity of the system or from some other cause prior to reaching the headworks of the sewage treatment facility. SSOs are not authorized under this permit. The permittee shall immediately report any SSO to DEP in accordance with Part A III.C.4 of this permit.

#### I. Termination of Permit Coverage (25 Pa. Code § 92a.74 and 40 CFR 122.64)

1. Notice of Termination (NOT) – If the permittee plans to cease operations or will otherwise no longer require coverage under this permit, the permittee shall submit DEP's NPDES Notice of Termination (NOT) for Permits Issued Under Chapter 92a (3800-BCW-0410), signed in accordance with Part A III.B.6 of this permit, at least 30 days prior to cessation of operations or the date by which coverage is no longer required.
2. Where the permittee plans to cease operations, NOTs must be accompanied with an operation closure plan that identifies how tankage and equipment will be decommissioned and how pollutants will be managed, as applicable.
3. The permittee shall submit the NOT to the DEP regional office with jurisdiction over the county in which the facility is located.

## II. PENALTIES AND LIABILITY

### A. Violations of Permit Conditions

Any person violating Sections 301, 302, 306, 307, 308, 318 or 405 of the Clean Water Act or any permit condition or limitation implementing such sections in a permit issued under Section 402 of the Act is subject to civil, administrative and/or criminal penalties as set forth in 40 CFR §122.41(a)(2).

Any person or municipality, who violates any provision of this permit; any rule, regulation or order of DEP; or any condition or limitation of any permit issued pursuant to the Clean Streams Law, is subject to criminal and/or civil penalties as set forth in Sections 602, 603 and 605 of the Clean Streams Law.

### B. Falsifying Information

Any person who does any of the following:

- Falsifies, tampers with, or knowingly renders inaccurate any monitoring device or method required to be maintained under this permit, or
- Knowingly makes any false statement, representation, or certification in any record or other document submitted or required to be maintained under this permit (including monitoring reports or reports of compliance or noncompliance)

Shall, upon conviction, be punished by a fine and/or imprisonment as set forth in 18 Pa.C.S.A § 4904 and 40 CFR 122.41(j)(5) and (k)(2).

### C. Liability

Nothing in this permit shall be construed to relieve the permittee from civil or criminal penalties for noncompliance pursuant to Section 309 of the Clean Water Act or Sections 602, 603 or 605 of the Clean Streams Law.

Nothing in this permit shall be construed to preclude the institution of any legal action or to relieve the permittee from any responsibilities, liabilities or penalties to which the permittee is or may be subject to under the Clean Water Act and the Clean Streams Law.

C. Property Rights

The issuance of this permit does not convey any property rights of any sort, or any exclusive privilege. (40 CFR 122.41(g))

D. Duty to Reapply

If the permittee wishes to continue an activity regulated by this permit after the expiration date of this permit, the permittee must apply for a new permit. (40 CFR 122.41(b))

E. Other Laws

The issuance of this permit does not authorize any injury to persons or property or invasion of other private rights, or any infringement of state or local law or regulations.

IV. ANNUAL FEE

Permittees shall pay an annual fee in accordance with 25 Pa. Code § 92a.62. Annual fee amounts are specified in the following schedule and are due on each anniversary of the effective date of the most recent new or reissued permit. All flows identified in the schedule are annual average design flows. (25 Pa. Code § 92a.62)

Small Flow Treatment Facility (SRSTP or SFTF)	\$0
Minor Sewage Facility < 0.05 MGD (million gallons per day)	\$250
Minor Sewage Facility ≥ 0.05 and < 1 MGD	\$500
Minor Sewage Facility with CSO (Combined Sewer Overflow)	\$750
Major Sewage Facility ≥ 1 and < 5 MGD	\$1,250
Major Sewage Facility ≥ 5 MGD	\$2,500
Major Sewage Facility with CSO	\$5,000

As of the effective date of this permit, the facility covered by the permit is classified in the following fee category:  
**Minor Sewage Facility ≥0.05 and <1 MGD.**

Invoices for annual fees will be mailed to permittees approximately three months prior to the due date. In the event that an invoice is not received, the permittee is nonetheless responsible for payment. Throughout a five year permit term, permittees will pay four annual fees followed by a permit renewal application fee in the last year of permit coverage. Permittees may contact the DEP at 717-787-6744 with questions related to annual fees. The fees identified above are subject to change in accordance with 25 Pa. Code § 92a.62(e).

Payment for annual fees shall be remitted to DEP at the address below by the anniversary date. Checks should be made payable to the Commonwealth of Pennsylvania.

PA Department of Environmental Protection  
Bureau of Clean Water  
Re: Chapter 92a Annual Fee  
P.O. Box 8466  
Harrisburg, PA 17105-8466

3800-FM-BCW0462 12/2016  
COMMONWEALTH OF PENNSYLVANIA



PERMITTEE NAME/ADDRESS

NAME Mainlines, Manholes, and Wastewater Treatment, Inc.  
 ADDRESS 9208 Tannery Road  
Girard, PA 16417  
 FACILITY Imperial Point North MHP  
 LOCATION Girard Township  
Erie County  
 WATERSHED 15-A  
 RMS: CW / Sew / Tech Rpts

COMMONWEALTH OF PENNSYLVANIA  
 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 BUREAU OF CLEAN WATER  
 NATIONAL POLLUTANT DISCHARGE ELIMINATION SYSTEM (NPDES)  
 DISCHARGE MONITORING REPORT (DMR)

Facility Type: **Minor**

PA0037991	001
PERMIT NUMBER	OUTFALL NUMBER

Reporting Frequency: Quarterly  
 DMR Effective From: Permit Effective Date  
 DMR Effective To: Permit Expiration Date  
 Permit Expires: \_\_\_\_\_  
 Permit Application Due: \_\_\_\_\_

MONITORING PERIOD						
YEAR	MO	DAY	TO	YEAR	MO	DAY

Check Here if No Discharge

NOTE: Read Instructions before completing this form

PARAMETER	SAMPLE MEASUREMENT	QUANTITY OR LOADING			QUALITY OR CONCENTRATION				NO. EX	FREQUENCY OF ANALYSIS	SAMPLE TYPE
		VALUE	VALUE	UNITS	VALUE	VALUE	VALUE	UNITS			
Total Nitrogen	PERMIT REQUIREMENT	XXX	XXX	XXX	XXX	Report Avg Qrtly	XXX	mg/L		1/quarter	8-Hr Composite

NAME/TITLE PRINCIPAL EXECUTIVE OFFICER	I certify under penalty of law that this document was prepared under my direction or supervision in accordance with a system designed to assure that qualified personnel gather and evaluate the information submitted. Based on my inquiry of the person or persons who manage the system or those persons directly responsible for gathering the information, the information submitted is, to the best of my knowledge and belief, true, accurate and complete. I am aware that there are significant penalties for submitting false information, including the possibility of fine and imprisonment for knowing violations. See 18 Pa. C.S. § 4904 (relating to unsworn falsification).	TELEPHONE		DATE		
		AREA CODE	NUMBER	YEAR	MO	DAY
TYPED OR PRINTED	SIGNATURE OF PRINCIPAL EXECUTIVE OFFICER OR AUTHORIZED AGENT					
COMMENTS (Report all violations on the "Non-Compliance Reporting Form")						

3800-FM-BCW0462 12/2016  
COMMONWEALTH OF PENNSYLVANIA



PERMITTEE NAME/ADDRESS

NAME Mainlines, Manholes, and Wastewater Treatment, Inc.  
 ADDRESS 9208 Tannery Road  
Girard, PA 16417  
 FACILITY Imperial Point North MHP  
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 WATERSHED 15-A  
 RMS: CW / Sew / Tech Rpts

COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF ENVIRONMENTAL PROTECTION  
BUREAU OF CLEAN WATER  
NATIONAL POLLUTANT DISCHARGE ELIMINATION SYSTEM (NPDES)  
DISCHARGE MONITORING REPORT (DMR)

Facility Type: **Minor**

PA0037991			001			
PERMIT NUMBER			OUTFALL NUMBER			
MONITORING PERIOD						
YEAR	MO	DAY	TO	YEAR	MO	DAY

Reporting Frequency: Monthly  
 DMR Effective From: Permit Effective Date  
 DMR Effective To: Permit Expiration Date  
 Permit Expires: \_\_\_\_\_  
 Permit Application Due: \_\_\_\_\_

Check Here if No Discharge  
 NOTE: Read Instructions before completing this form

PARAMETER		QUANTITY OR LOADING			QUALITY OR CONCENTRATION				NO. EX	FREQUENCY OF ANALYSIS	SAMPLE TYPE
		VALUE	VALUE	UNITS	VALUE	VALUE	VALUE	UNITS			
Fecal Coliform Oct 1 - Apr 30	SAMPLE MEASUREMENT										
	PERMIT REQUIREMENT	XXX	XXX	XXX	XXX	2000 Geo Mean	10000 IMAX	No./100 ml		2/month	Grab
Fecal Coliform May 1 - Sep 30	SAMPLE MEASUREMENT										
	PERMIT REQUIREMENT	XXX	XXX	XXX	XXX	200 Geo Mean	1000 IMAX	No./100 ml		2/month	Grab
Ammonia-Nitrogen Nov 1 - Apr 30	SAMPLE MEASUREMENT										
	PERMIT REQUIREMENT	XXX	XXX	XXX	XXX	6.0 Avg Mo	XXX	mg/L		2/month	8-Hr Composite
Ammonia-Nitrogen May 1 - Oct 31	SAMPLE MEASUREMENT										
	PERMIT REQUIREMENT	XXX	XXX	XXX	XXX	2.0 Avg Mo	XXX	mg/L		2/month	8-Hr Composite
Total Phosphorus	SAMPLE MEASUREMENT										
	PERMIT REQUIREMENT	XXX	XXX	XXX	XXX	1.0 Avg Mo	XXX	mg/L		2/month	8-Hr Composite

NAME/TITLE PRINCIPAL EXECUTIVE OFFICER	I certify under penalty of law that this document was prepared under my direction or supervision in accordance with a system designed to assure that qualified personnel gather and evaluate the information submitted. Based on my inquiry of the person or persons who manage the system or those persons directly responsible for gathering the information, the information submitted is, to the best of my knowledge and belief, true, accurate and complete. I am aware that there are significant penalties for submitting false information, including the possibility of fine and imprisonment for knowing violations. See 18 Pa. C.S. § 4904 (relating to unsworn falsification).	TELEPHONE		DATE		
		AREA CODE	NUMBER	YEAR	MO	DAY
TYPED OR PRINTED	SIGNATURE OF PRINCIPAL EXECUTIVE OFFICER OR AUTHORIZED AGENT					
COMMENTS (Report all violations on the "Non-Compliance Reporting Form")						

**No Discharge or No Data Available**

If there was no discharge at all from an outfall during the monitoring period, check the "No Discharge" box on the top of the DMR. Complete the information above and below the table and mail the DMR to the appropriate agencies. Be sure to sign and date the DMR.

If there was no discharge of a specific parameter (e.g., if a chlorine limit is in the permit but chlorine was not used for disinfection during the entire reporting period), or if data are not available for a specific parameter for the entire reporting period, do not leave the DMR blank. Instead, report one of the following No Data Indicator (NODI) codes that apply to your situation in the appropriate value field, and **provide an explanation as an attachment to the DMR:**

- A** Use if you are exempted from monitoring the parameter because of a General Permit condition.
- E** Use if all samples or results are not available for the reporting period due to equipment failure or because sample collection was overlooked or samples could not be collected for the parameter.
- GG** Use if your permit requires sample collection and analysis only under certain conditions and those conditions were not met during the reporting period (e.g., report chlorine results only when chlorination system is used).
- FF** Other: use if there is any reason for the absence of data that is not covered by those above.

If you have at least one result for a parameter, the value should be reported and not a NODI code.

**Calculations**

The following explains how to calculate statistical values that are commonly required by permits:

**Monthly Average** – For Loading (lbs/day), sum the total of daily loadings and divide by the number of samples during the month. To calculate the daily loading, multiply the daily concentration (mg/l) by the flow (MGD) on the date of sampling and a conversion factor of 8.34. For Concentration, sum the total of daily concentrations and divide by the number of samples.

**Weekly Average** – For Loading (lbs/day), sum the total of average daily loadings during each week of the reporting period (beginning on a Sunday and ending on a Saturday) and divide by the number of samples during the week. For Concentration, sum the total of daily concentrations each week and divide by the number of samples. Report the maximum weekly average on the DMR.

**Maximum Daily ("Daily Max")** – Report the maximum concentration or load measured during a 24-hour period during the reporting period; if multiple measurements are taken daily, include all data in the analysis.

**Instantaneous Maximum ("IMAX")** – Report the maximum result obtained by a grab sample for a specific pollutant over the entire reporting period covered by a DMR.

**Instantaneous Minimum ("Minimum")** – Report the minimum result obtained by a grab sample for a specific pollutant over the entire reporting period covered by a DMR.

**Total Monthly Load (lbs)** – Sum the total of average daily loadings, divide by the number of samples during the month, and multiply by the number of days in the month.

**Geometric Mean** – Report the average of a set of  $n$  sample results given by the  $n$ th root of their product. If any result is zero (0), substitute 1 for the calculation. For example, five samples were analyzed with the following results: 20, 300, 400, 500, and 0. The calculation of geometric mean is as follows (note that you will need to use the power function on a calculator):

$$\sqrt[5]{20 \cdot 300 \cdot 400 \cdot 500 \cdot 1} = \sqrt[5]{1,200,000,000} = (1,200,000,000)^{1/5} = 65$$

**Supplemental Form Inventory**

The following supplemental forms (indicated in the check box column) are attached to this permit and must be completed and submitted to DEP in accordance with the permit and the supplemental form instructions. If the eDMR system is used to submit DMR reports, the spreadsheet versions of these supplemental forms, where applicable, should be used and attached to the eDMR submissions. A link to DEP's supplemental form website is available when logging into the eDMR system.

Check Box	Supplemental Form Name and No.
<input checked="" type="checkbox"/>	Daily Effluent Monitoring (3800-FM-BCW0435)
<input type="checkbox"/>	Influent & Process Control (3800-FM-BCW0436)
<input type="checkbox"/>	Hauled in Municipal Wastes (3800-FM-BCW0437)
<input checked="" type="checkbox"/>	Sewage Sludge/Biosolids Production and Disposal (3800-FM-BCW0438)
<input type="checkbox"/>	Chemical Additives Usage (3800-FM-BCW0439)
<input checked="" type="checkbox"/>	Non-Compliance Reporting Form (3800-FM-BCW0440)
<input type="checkbox"/>	CSO Monthly Summary Report (3800-FM-BCW0441)
<input type="checkbox"/>	CSO Detailed Report (3800-FM-BCW0442)
<input type="checkbox"/>	Groundwater Monitoring Data Report (3800-FM-BCW0443)
<input type="checkbox"/>	TMDL Annual Load Summary (3800-FM-BCW0448)
<input type="checkbox"/>	Land Application Systems (3800-FM-BCW0449)
<input type="checkbox"/>	Hauled in Residual Wastes (3800-FM-BCW0450)
<input type="checkbox"/>	Surface Water Monitoring Data Report (3800-FM-BCW0461)
<input checked="" type="checkbox"/>	Lab Accreditation Form (3800-FM-BCW0189)
<input type="checkbox"/>	Whole Effluent Toxicity Test Summary Report (3800-FM-BCW0485)
<input type="checkbox"/>	Cooling Water Intake Monitoring (3800-FM-BCW0010)
<input type="checkbox"/>	Storm Water Annual Report
<input type="checkbox"/>	Other:



COMMONWEALTH OF PENNSYLVANIA  
 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 BUREAU OF POINT AND NON-POINT SOURCE MANAGEMENT

**SUPPLEMENTAL REPORT  
 DAILY EFFLUENT MONITORING**

Facility Name: Imperial Point North MHP  
 Municipality: Girard Township County: Erie  
 Watershed: 15-A  
 Laboratories: \_\_\_\_\_

Month: \_\_\_\_\_ Year: \_\_\_\_\_  
 NPDES Permit No.: PA0037991 Outfall No.: 001  
 Renewal application due **180 days** prior to expiration  
 This permit will expire on \_\_\_\_\_

Day	Effluent Parameters																		
	Flow		pH		DO		TRC		CBOD5		TSS		Fecal Coliform		Total Nitrogen		Ammonia		
	Q	MGD	Q	S.U.	Q	mg/L	Q	mg/L	Q	mg/L	Q	mg/L	Q	No./100 ml	Q	mg/L	Q	mg/L	
1																			
2																			
3																			
4																			
5																			
6																			
7																			
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28																			
29																			
30																			
31																			
Avg																			

I certify under penalty of law that this document was prepared under my direction or supervision in accordance with a system designed to assure that qualified personnel gather and evaluate the information submitted. Based on my inquiry of the person or persons who manage the system or those persons directly responsible for gathering the information, the information submitted is, to the best of my knowledge and belief, true, accurate and complete. I am aware that there are significant penalties for submitting false information, including the possibility of fine and imprisonment for knowing violations. See 18 Pa. C.S. § 4904 (relating to unsworn falsification).

Prepared By: \_\_\_\_\_

Signature: \_\_\_\_\_

Facility Name: Imperial Point North MHP  
 Municipality: Girard Township County: Erie  
 Watershed: 15-A  
 Laboratories: \_\_\_\_\_

Month: \_\_\_\_\_ Year: \_\_\_\_\_  
 NPDES Permit No.: PA0037991 Outfall No.: 001  
 Renewal application due **180 days** prior to expiration  
 This permit will expire on \_\_\_\_\_

Day	Effluent Parameters															
	Total Phosphorus															
	Q	mg/L	Q		Q		Q		Q		Q		Q		Q	
1																
2																
3																
4																
5																
6																
7																
8																
9																
10																
11																
12																
13																
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Avg																

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Prepared By: \_\_\_\_\_  
 Title: \_\_\_\_\_

Signature: \_\_\_\_\_  
 Date: \_\_\_\_\_



COMMONWEALTH OF PENNSYLVANIA  
 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 BUREAU OF POINT AND NON-POINT SOURCE MANAGEMENT

**NON-COMPLIANCE REPORTING FORM**

Use this supplemental form to report all permit violations and any other non-compliance that may endanger health or the environment, in accordance with your permit. Complete all sections that apply. If you are reporting violations of permit limits, monitoring requirements or schedules that do not pose an immediate threat to health or the environment, you may attach this form to the Discharge Monitoring Report (DMR). Title 25, Pa. Code §§ 91.33 and 91.34 (regarding incidents causing or threatening pollution and activities utilizing pollutants, respectively), in part requires immediate notification by telephone to the Department of pollution incidents, remediation, and may require an additional report on the incident or plan of pollution prevention measures. If you are reporting other non-compliance events, and the reporting deadline does not coincide with your submission of the DMR, it should be submitted separately to the Department by the reporting deadline set forth in the permit. See instructions for more information.

Facility Name: Imperial Point North MHP  
 Municipality: Girard Township County: Erie

Month: \_\_\_\_\_ Year: \_\_\_\_\_  
 Permit No.: PA0037991

**Violations of Permit Effluent Limitations\***

Date	Parameter	Permit Limit	Units	Statistical Code	Result	Units	Cause of Violation	Corrective Action Taken

**Sanitary Sewer Overflows and Other Unauthorized Discharges\***

Event Date	Substance Discharged	Location	Volume (gals)	Duration (hrs)	Receiving Waters	Impact on Waters	Cause of Discharge	Date DEP Notified

**Other Permit Violations\***

- Sample collection less frequent than required Explain \_\_\_\_\_
- Sample type not in compliance with permit Explain \_\_\_\_\_
- Violation of permit schedule Explain \_\_\_\_\_
- Other Explain \_\_\_\_\_
- Other Explain \_\_\_\_\_

**\* If the space provided is not sufficient to record all information, please attach additional sheets.**

I certify under penalty of law that this document was prepared under my direction or supervision in accordance with a system designed to assure that qualified personnel gather and evaluate the information submitted. Based on my inquiry of the person or persons who manage the system or those persons directly responsible for gathering the information, the information submitted is, to the best of my knowledge and belief, true, accurate and complete. I am aware that there are significant penalties for submitting false information, including the possibility of fine and imprisonment for knowing violations. See 18 Pa. C.S. § 4904 (relating to unsworn falsification).

Prepared By: \_\_\_\_\_  
 Title: \_\_\_\_\_

Signature: \_\_\_\_\_  
 Date: \_\_\_\_\_

Application Type Renewal  
Facility Type Sewage  
Major / Minor Minor

**NPDES PERMIT FACT SHEET  
ADDENDUM**

Application No. PA0037991  
APS ID 1013072  
Authorization ID 1308489

Applicant and Facility Information			
Applicant Name	<u>Mainlines, Manholes, and Wastewater Treatment, Inc.</u>	Facility Name	<u>Imperial Point North MHP</u>
Applicant Address	<u>9208 Tannery Road Girard, PA 16417</u>	Facility Address	<u>US Route 20 Girard, PA 16417</u>
Applicant Contact	<u>Kyle Luciano, President</u>	Facility Contact	<u>Tammy Pazmino, STP Operator</u>
Applicant Phone	<u>(814) 434-4106</u>	Facility Phone	<u>(814) 774-2184</u>
Client ID	<u>275993</u>	Site ID	<u>464249</u>
SIC Code	<u>6515</u>	Municipality	<u>Girard Township</u>
SIC Description	<u>Fin, Ins &amp; Real Est - Mobile Home Site Operators</u>	County	<u>Erie County</u>
Date Published in PA Bulletin	<u>February 13, 2021</u>	EPA Waived?	<u>Yes</u>
Comment Period End Date	<u>March 15, 2021</u>	If No, Reason	<u>-</u>
Purpose of Application	<u>Renewal of an existing NPDES Permit for an existing discharge of treated sanitary wastewater from a MHP and a shopping plaza.</u>		

Summary of Review
<p>The Department received an email comment on February 2, 2021 by the Permittee in response to the Draft NPDES Permit.</p> <p>The Permittee requested a re-evaluation of the TRC limits to determine if they could be made less stringent given the receiving stream conditions and in order to reduce the use of sodium bisulfate to dechlorinate (see Attachment B).</p> <p>The Department found a more representative gage station which resulted in a higher Q7-10 flow for the receiving stream. This increased flow resulted in less stringent TRC limits (see Attachment A).</p> <p>The Department received an email comment on April 16, 2021 by the Permittee in response to the Draft NPDES Permit.</p> <p>The Permittee requested reducing the total nitrogen sampling frequency from 2/month to 1/quarter (see Attachment C).</p> <p>The Department reviewed the total nitrogen sampling frequency and the existing data already collected and, in accordance with the SOP, has reduced the sampling frequency for Total Nitrogen from 2/month to 1/quarter with the Final NPDES Permit.</p> <p>There are no open violations in effects associated with the subject Client ID 275993 as of 4/20/2021.</p>

Approve	Return	Deny	Signatures	Date
X			Stephen A. McCauley Stephen A. McCauley, E.I.T. / Environmental Engineering Specialist	4/20/2021
X			Justin C. Dickey Justin C. Dickey, P.E. / Environmental Engineer Manager	4/20/2021
X			Eric C. Kicher Eric C. Kicher / Acting Program Manager	4/20/21

A new Q7-10 for the receiving stream at Outfall 001 was calculated using the gage station details below:

<u>Brandy Run near Girard, PA:</u>	Q7-10:	<u>0.3</u>	cfsm	(from StreamStats)
<u>(USGS Gage 04213075)</u>	Drainage Area:	<u>4.45</u>	cfsm	(from StreamStats)
	Yieldrate:	<u>0.067</u>	cfsm	calculated
<u>Unnamed Tributary to Lake Erie at Outfall 001:</u>	Yieldrate:	<u>0.067</u>	cfsm	(calculated above)
	Drainage Area:	<u>2.61</u>	sq. mi.	(from StreamStats)
	Q7-10:	<u>0.17</u>	cfs	calculated

**2. Wasteflow: Outfall 001**

Maximum discharge: 0.08 MGD = 0.12 cfs

Runoff flow period: 24 hours Basis: Runoff flow with flow equalization

There is less than 3 parts stream flow (Q7-10) to 1 part effluent (design flow) at the discharge point. However, since this is an existing discharge, the more stringent treatment requirements cannot be achieved, and the receiving stream is not impaired by the discharge, the treatment requirements in document number 391-2000-014, titled, "Policy and Procedure for Evaluating Wastewater Discharges to Intermittent and Ephemeral Streams, Drainage Channels and Swales, and Storm Sewers", dated April 12, 2008, will not be implemented in this NPDES Permit.

**3. Parameters:**

The following parameters were evaluated: Total Residual Chlorine.

Total Residual Chlorine (TRC)

- No limit necessary
- TRC limits: 0.21 mg/l (monthly average)
- 0.68 mg/l (instantaneous maximum)

Basis: The TRC limits above are water quality-based using the TRC Calc Spreadsheet (see Attachment A). The calculated limits are less restrictive than in the previous permit. The measurement frequency was increased from 4/week to 1/day as recommended in the SOP, based on Table 6-3 in the "Technical Guidance for the Development and Specification of Effluent Limitations" (362-0400-001).

Anti-Backsliding

The stream gage chosen to calculate the Q7-10 flow of the receiving stream in past permits was not the best gage that could have been used. The gage used with this renewal is much closer to the location of the actual receiving stream and would therefore be more representative. Antibacksliding is avoided since the previous technical mistake will be corrected and new information is available that justifies a less stringent effluent limitation.

**4. Attachment List:**

- Attachment A - TRC\_Calc Spreadsheet
- Attachment B - Draft Comment Email and Maps
- Attachment C - Second Draft Comment Email

(The Attachments above can be found at the end of this document)

**Proposed Effluent Limitations and Monitoring Requirements**

The limitations and monitoring requirements specified below are proposed for the draft permit, and reflect the most stringent limitations amongst technology, water quality and BPJ. Instantaneous Maximum (IMAX) limits are determined using multipliers of 2 (conventional pollutants) or 2.5 (toxic pollutants). Sample frequencies and types are derived from the "NPDES Permit Writer's Manual" (362-0400-001), SOPs and/or BPJ.

**Outfall 001, Effective Period: Permit Effective Date through Permit Expiration Date.**

Parameter	Effluent Limitations						Monitoring Requirements	
	Mass Units (lbs/day) <sup>(1)</sup>		Concentrations (mg/L)				Minimum <sup>(2)</sup> Measurement Frequency	Required Sample Type
	Average Monthly	Average Weekly	Minimum	Average Monthly	Maximum	Instant. Maximum		
Flow (MGD)	Report	Report Daily Max	XXX	XXX	XXX	XXX	1/week	Measured
pH (S.U.)	XXX	XXX	6.0 Inst Min	XXX	XXX	9.0	1/day	Grab
DO	XXX	XXX	4.0 Inst Min	XXX	XXX	XXX	1/day	Grab
TRC	XXX	XXX	XXX	0.21	XXX	0.68	1/day	Grab
CBOD5	XXX	XXX	XXX	25.0	XXX	50	2/month	8-Hr Composite
TSS	XXX	XXX	XXX	30.0	XXX	60	2/month	8-Hr Composite
Fecal Coliform (No./100 ml) Oct 1 - Apr 30	XXX	XXX	XXX	2000 Geo Mean	XXX	10000	2/month	Grab
Fecal Coliform (No./100 ml) May 1 - Sep 30	XXX	XXX	XXX	200 Geo Mean	XXX	1000	2/month	Grab
Total Nitrogen	XXX	XXX	XXX	Report Avg Qrtly	XXX	XXX	1/quarter	8-Hr Composite
Ammonia-Nitrogen Nov 1 - Apr 30	XXX	XXX	XXX	6.0	XXX	12	2/month	8-Hr Composite
Ammonia-Nitrogen May 1 - Oct 31	XXX	XXX	XXX	2.0	XXX	4	2/month	8-Hr Composite
Total Phosphorus	XXX	XXX	XXX	1.0	XXX	2	2/month	8-Hr Composite

Compliance Sampling Location: at Outfall 001, after disinfection.

Flow is monitor only based on Chapter 92a.61. The limits for pH and Dissolved Oxygen are technology-based on Chapter 93.7. The limits for Total Residual Chlorine (TRC) are water quality-based on Chapter 92a.47. The limits for CBOD<sub>5</sub>, Total Suspended Solids, and Fecal Coliforms are technology-based on Chapter 92a.47. The limits for Ammonia-Nitrogen are water quality-based on Chapter 93.7. Monitoring for Total Nitrogen is based on Chapter 92a.61. The limits for Total Phosphorus are based on the 1969 International Joint Committee (IJC) agreement for Lake Erie.

Attachment B

**[External] Mainlines, Manholes, and Wastewater Treatment Permit Renewal**

Julio Pazmino <jpazmino@northeastborough.com>

Tue 2/2/2021 8:49 AM

To: McCauley, Stephen <smccauley@pa.gov>

Cc: chris@lucianobuilders.com <chris@lucianobuilders.com>

📎 8 attachments (23 MB)

Handwritten\_2021-02-02\_085148.jpg; Photo\_2021-02-02\_085130.jpg; Photo\_2021-02-02\_085135 (2).jpg; Photo\_2021-02-02\_085141 (3).jpg; Photo\_2021-02-02\_085154 (4).jpg; Photo\_2021-02-02\_085159 (5).jpg; Photo\_2021-02-02\_085204 (6).jpg; Photo\_2021-02-02\_085214 (7).jpg;

**ATTENTION:** This email message is from an external sender. Do not open links or attachments from unknown sources. To report suspicious email, forward the message as an attachment to [CWOPA\\_SPAM@pa.gov](mailto:CWOPA_SPAM@pa.gov).

Stephen,

Thanks for taking the time to call me yesterday to go over this renewal and our issues/concerns with this TRC monthly average. I did some research last night, and contrary to what I thought, the permit number was not changed when the permittee was changed from Girard Township to Mainlines, it has always been PA0037991. I have some maps, some showing flood plan and path of the storm sewer and unnamed tributary of Lake Erie that the effluent of the plant discharges into. Also, yesterday I got confirmation of the path the of the water through the Girard Borough storm water system around Tilden Drive from Rob Stubenbort, Borough Manager, until it flows back into Girard Township north of the NS railroad. See below for that email and description if needed. Below is the path that this effluent travels with approximate footage.

1. Effluent of Sewer Plant is pumped to Storm Sewer along Imperial Point Parkway. Here it meets up with storm water runoff system from the streets of Imperial Point Mobile Home Park. It flows through about 850' of gravity storm sewer through the Imperial Point Plaza and eventually crosses route 20 to the north where it meets an unnamed stream. (Map IPWW3)
2. Effluent then, added with other flow along Route 20, flows through this open air stream for about 1050 ft on the north side of Rt 20 (Map IPWW), and behind the house at the corner of Macrina and Tilden, drops into another storm sewer system for this neighborhood.
3. Effluent flows through this subdivision in a storm sewer pipe, for what I estimate at 670 feet before being discharged to another open air unnamed stream off of Circle Drive. (Map IPWW2)
4. Effluent from there continues in an open air stream, continues through and behind subdivisions for about 2700 feet till it reaches the CN railroad. The last 500 feet of this run is in pipe, at Emsco Plastics. (Map IPWW4)
5. Effluent continues heading north along CN Tracks, until passing under NS tracks. Map IPWW5 estimates another 2700 feet, not exactly sure how much is open air vs pipe, but at least ½ is open air stream.
6. Effluent continues north (Map IPWW6) takes us across middle road and north of the Conrail tracks. All open air unnamed stream another 2600 ft or so.
7. Final Stretch, 7700 feet to the lake, through farmlands and subdivision north of Route 5. (Map IPWW7). Again, all unnamed stream. All seems to be open air stream.

Final Tally conservatively comes in at over 18000 ft of storm sewer and unnamed stream flow. Ideally, I'd like to see this average residual somewhere around a 0.50 mg/l, like we see with a couple of other small unnamed tribs in the area. YMCA of Erie (PA0210072) is at a 0.5 mg/l, but a shorter distance to the lake and a smaller flow 0.01MGD. Also, Looking at Fairview Sanitation (PA0028398), also at 0.5 mg/l, and is an unnamed tributary to Trout Run, similar that wastewater meets up with road runoff, but Fairview has a significantly shorter run than Mainlines. The main reason for increasing this limit is to keep from adding the corrosive sodium bisulfate chemical

# IPWW2



04/11/2020

# IPWW3

~950' OF GRAVITY STORM SEWER  
FROM EFFLUENT DROP IN TO WHERE IT MEETS  
THE STREAM.



HOUSES ARE CATCH BASINS

04/11/2020



# IPWW6



04/20/2020

Attachment C

**[External] RE: Mainlines, Manholes, and Wastewater Treatment Permit Renewal**

**From:** Julio Pazmino <jpazmino@northeastborough.com>  
**Sent:** Tuesday, April 20, 2021 7:29 AM  
**To:** McCauley, Stephen <smccauley@pa.gov>  
**Cc:** chris@lucianobuilders.com <chris@lucianobuilders.com>; David Wurst <imperialpointwater@gmail.com>  
**Subject:** RE: [External] RE: Mainlines, Manholes, and Wastewater Treatment Permit Renewal

Stephen,  
Looks good, I see the total nitrogen frequency change.

Thanks again for all your help.

Julio Pazmino  
Wastewater Superintendent  
North East Borough  
(814)-725-4294  
(814)-572-0139

**From:** McCauley, Stephen <smccauley@pa.gov>  
**Sent:** Monday, April 19, 2021 3:11 PM  
**To:** Julio Pazmino <jpazmino@northeastborough.com>  
**Cc:** chris@lucianobuilders.com; David Wurst <imperialpointwater@gmail.com>  
**Subject:** Re: [External] RE: Mainlines, Manholes, and Wastewater Treatment Permit Renewal

See the attached proposed Final NPDES Permit and Fact Sheet for the Imperial Point MHP.

**Stephen A. McCauley, E.I.T.** | Environmental Engineering Specialist  
Department of Environmental Protection  
Clean Water Program | Northwest Regional Office  
230 Chestnut Street | Meadville, PA 16335  
Phone: 814-332-6136 | Fax: 814-332-6121  
[www.dep.pa.gov](http://www.dep.pa.gov)

**From:** Julio Pazmino <jpazmino@northeastborough.com>  
**Sent:** Thursday, April 15, 2021 1:52 PM  
**To:** McCauley, Stephen <smccauley@pa.gov>  
**Cc:** chris@lucianobuilders.com <chris@lucianobuilders.com>; David Wurst <imperialpointwater@gmail.com>  
**Subject:** [External] RE: Mainlines, Manholes, and Wastewater Treatment Permit Renewal

**ATTENTION:** This email message is from an external sender. Do not open links or attachments from unknown sources. To report suspicious email, forward the message as an attachment to [CWOPA\\_SPAM@pa.gov](mailto:CWOPA_SPAM@pa.gov).



**pennsylvania**  
DEPARTMENT OF ENVIRONMENTAL  
PROTECTION

May 4, 2021

Kyle Luciano ([kyle@lucianobuilders.com](mailto:kyle@lucianobuilders.com))  
Mainlines, Manholes, and Wastewater Treatment, Inc.  
9208 Tannery Road  
Girard, PA 16417

Re: Final NPDES Permit - Sewage  
Imperial Point North MHP  
NPDES Permit No. PA0037991  
Authorization ID No. 1308489  
Girard Township, Erie County

Dear Kyle Luciano:

Your NPDES permit is enclosed. Please read the permit carefully. The permit expires on the date identified on page 1 of the permit. A renewal application must be submitted to this office <sup>DEC. 1, 2025</sup> 180 days prior to the permit expiration date, if a discharge is expected to continue past the expiration date of the permit.

Enclosed are Discharge Monitoring Report (DMR) templates and DMR instructions. It is recommended that you retain the DMR templates in the event you are unable to submit DMRs electronically through DEP's eDMR system. Routine use of the eDMR system is a requirement of the permit unless the conditions in Part A III.B.3 of the permit are met to submit hard copies.

Also enclosed is a Supplemental Form Inventory, which identifies the forms that are attached to the permit and must be submitted as attachments to eDMR reports, as applicable (see individual form instructions). The submission of other supplemental forms may be required in accordance with the permit. We encourage you to use the spreadsheet versions of supplemental forms that contain appropriate validation and DEP-approved calculations.

We would like to bring DEP's eNOTICE service to your attention. eNOTICE is a subscription service that provides options to receive notifications of DEP's activities such as the receipt of permit applications, comment periods for guidance and regulations, and stream redesignation evaluations. To sign up for an account, visit DEP's website ([www.dep.pa.gov](http://www.dep.pa.gov)) and select Data and Tools – Tools – eNOTICE.

Any person aggrieved by this action may appeal the action to the Environmental Hearing Board (Board), pursuant to Section 4 of the Environmental Hearing Board Act, 35 P.S. § 7514, and the Administrative Agency Law, 2 Pa.C.S. Chapter 5A. The Board's address is:

Environmental Hearing Board  
Rachel Carson State Office Building, Second Floor  
400 Market Street

# **EXHIBIT D**

1/13/81  
RE:  
DS 1/5/06

A G R E E M E N T

THIS AGREEMENT, made this 13<sup>th</sup> day of January, 1981, by and between:

PATRICK LUCIANO, Partner, PAUL LUCIANO, Partner, as Tenants in Partnership, doing business as IMPERIAL POINT, a Partnership with offices at 7334 West Lake Road, Fairview Township, Erie County, Pennsylvania 16415, hereinafter referred to as "LUCIANO",

-and-

GIRARD TOWNSHIP, a Second Class Township organized and existing under the Laws of the Commonwealth of Pennsylvania, with its principal offices located at R. D. #1, West Ridge Road, Girard Township, Erie County, Pennsylvania, hereinafter referred to as "TOWNSHIP".

WITNESSETH:

WHEREAS, "LUCIANO" is the owner of the sewer treatment facility, which facility is located on a certain piece or parcel of property more fully described on Exhibit "A", hereinafter "PLANT SITE", which Exhibit "A" is attached hereto and made a part hereof; and

WHEREAS, "LUCIANO" is the owner of the equipment, machinery and sewer lines hereinafter referred to as the "SEWER TREATMENT PLANT"; and

36.  
3/110  
9  
20

WHEREAS, it is the desire of the parties hereto that "LUCIANO" maintain ownership, operation and maintenance of the Sewer Treatment Plant, however, the parties desire that the "TOWNSHIP" assume and accept the sponsorship and become the Imperial Point Sewer System Permittee in accordance with D.E.R. and E.P.A. Regulations; and

WHEREAS, said "SEWER TREATMENT PLANT" presently services a commercial area (see Exhibit "B" attached hereto and made a part hereof) and a mobile home park (see Exhibit "C" attached hereto and made a part hereof), and is intended to service the 70.54 acres as more fully described in Exhibit "D", which is attached hereto and made a part hereof; and

WHEREAS, "LUCIANO" is the holder of a Water Quality Management Permit granted by the Pennsylvania Department of Environmental Resources No. 2571411(NPDES) Permit No. PA 0037991; and

WHEREAS, "LUCIANO" wish to develop the property hereinbefore referred to in Exhibit "D". Said development would require the installation of a sanitary sewer system and which system would discharge its affluent into the sewer treatment plant; and

WHEREAS, "LUCIANO" have applied to the Department of Environmental Resources (DER) for approval of the construction of such sanitary sewer system to service the

property designated in Exhibit "D"; and

WHEREAS, "DER" would only approve such extension of the sanitary sewer system conditioned upon the "TOWNSHIP" agreeing to become the permittee of the "SEWER TREATMENT PLANT"; and

WHEREAS, the "TOWNSHIP" has agreed to become permittee under certain terms and conditions.

NOW, THEREFORE, the parties hereto in consideration of the mutual covenants and agreements herein contained, and intending to be legally bound by the Pennsylvania Uniform Written Obligations Act, agree as follows:

1. "LUCIANO" shall:

- a. Transfer their present permit, PA DER No. 2571411 (NPDES Permit No. PA 0037991), to the Township.
- b. Continue to operate the sewage treatment plant as they are presently doing under the permit.
- c. Be responsible to comply with all local, state and federal rules and regulations concerning the operation thereof at their own expense, including legal and engineering costs involved therein.

- d. At their own expense, to comply with any directive or order of any local, state or federal agency concerning the operation or maintenance of the treatment plant, including, but not limited to, any additions, corrections or modifications required of said plant.
- e. Reimburse the "TOWNSHIP" any expense or costs, including reasonable attorneys and engineering fees, including fees for the preparation of this Agreement not to exceed \$600.00; and fines or penalties which the "TOWNSHIP" may incur as a result of the operation of said plant. "TOWNSHIP" will assist in contesting any unreasonable fines or penalties at "LUCIANO'S" expense.
- f. Not accept any additional sewage for treatment unless the "TOWNSHIP" has approved, in writing, the acceptance thereof.
- g. Accept sewage from any area within the "TOWNSHIP" which the "TOWNSHIP" and "LUCIANO" mutually agree can be

discharged into said plant, providing that "LUCIANO" incur no expense in the acceptance thereof, including any cost for additions or modifications to the Plant.

- h. If additional properties as provided in Paragraph (g) are to be served in the Imperial Point Sewer Treatment Plant, "LUCIANO" agrees to grant an easement to the "TOWNSHIP", which easement may be necessary for the construction of that part of the sanitary sewer system on the "LUCIANO'S" property in order to discharge affluent therefrom into the treatment plant, providing that all expenses for said easements and/or rights-of-ways be paid by the "TOWNSHIP", and further provided that the "TOWNSHIP" be responsible to submit all applications to the necessary local, state and federal agencies and/or local, state and federal municipalities, and further provided that if the acceptance of such sewage requires any capital improvements at

said sewer treatment plant, the cost of said improvements shall be borne by the "TOWNSHIP" or the owner of the land being serviced.

- i. "LUCIANO" agrees that the portion of the sewer collection system which is located in Exhibit "C" shall be made available to transport other sewage from other properties which are presently or may hereinafter be served by the sewer treatment plant. Any modification or changes to the sewer treatment plant in Exhibit "C" as caused by sewage from other properties, and any additional expense that may be incurred as a result of transportation of said sewage through the property designated as Exhibit "C" shall be borne by the "TOWNSHIP" or the owner of the land being serviced.
- j. Maintain, repair and replace at their own expense that portion of the sanitary sewer system which is located on their property so that the sewage can be transported to their plant.

- k. Bill all users of the Plant in accordance with the Township's Sewer Rate Resolution adopted in accordance with Section 4 of Township Ordinance No. 45, and as the same may be amended from time to time for all sewage treated by said plant; be responsible to collect said charge; and agree that no charge, expense or cost may be imposed upon the "TOWNSHIP". "TOWNSHIP" will assist "LUCIANO" in the collection of any delinquent accounts at "LUCIANO'S" expense.
- l. Provide that this Agreement shall become a covenant running with the land and to become binding on all subsequent owners of the mobile home park, as long as this remains in effect, so that the operation of this plant shall always remain the responsibility of the owners of the mobile home park.
- m. Agree that they have no right to the connection fee which the "TOWNSHIP" imposes on those desiring to connect to the sanitary sewer system.



indemnify and save harmless "TOWNSHIP"  
from and against any and all claims,  
suits, damages and/or causes of action  
arising during the term of this  
Agreement, for personal injury, loss of  
life, and/or damage to property  
sustained as a result of the operation  
of said sanitary sewer plant, and from  
and against all costs, counsel fees,  
expenses and liabilities incurred in  
and about such claim or investigation  
thereof, or the defense of any action  
or proceeding brought thereon, and from  
and against any orders, judgments or  
decrees that may be entered against  
"LUCIANO" or their successors and/or  
"TOWNSHIP".

- o. Agree if there is another source of treatment available for the users of the sanitary sewer maintained by the "TOWNSHIP", the "TOWNSHIP" may provide for the treatment of this sewage at this new source and withdraw as Permittee of the present sanitary sewage treatment plant and terminate the responsibilities of this Agreement. If the "TOWNSHIP" chooses to use the alternate source, "LUCIANO" will grant the "TOWNSHIP" a satisfactory right-of-way from the Plant to U.S. Route 20.
- p. If the Plant should be damaged by fire, vandalism, or any other casualty, "LUCIANO" shall be responsible for the immediate repair thereof. "LUCIANO" shall provide "TOWNSHIP" with certified copies of their fire insurance policy on the Plant and equipment, with a minimum coverage of \$25,000.00 and a public liability policy with minimum limits of \$300,000.00/\$500,000.00.
- q. Shall not expand the mobile home park beyond the limits of the property described in Exhibit
- c. If such expansion should occur, the responsibility for maintenance and repair of any sewer system would be Lucianos.,

2. The "TOWNSHIP" shall:
- a. Accept the transfer of the permit under the conditions set forth in Paragraph #1.
  - b. Permit the treatment of additional sewage which will result from the development of the property described on Exhibit "D", and which area is included in the extension request which they have submitted to DER; provided, that "LUCIANOS", or their successors, construct the entire sanitary and storm sewer in each section as developed, and that each section be accepted by the "TOWNSHIP" prior to the sale of any lots within each section.
  - c. "TOWNSHIP" will take appropriate actions to reasonably assure that all sewage discharged into the sanitary sewer systems from areas serviced by the treatment plant other than those areas described in Exhibits B and C shall comply with Township Ordinance No. 15

- d. Use reasonable efforts to control the admittance of surface or storm water into the sewer systems other than those in property described in Exhibits B and C serviced by said Plant, and the expense of such efforts to be borne by "LUCIANO".
- e. Any sewer lines outside the properties described in Exhibits "B" and "C" shall be maintained entirely by the "TOWNSHIP" at no expense or cost to "LUCIANO".
- f. Immediately after the execution of this Agreement, the "TOWNSHIP" shall make application to the appropriate governmental agencies and do all things necessary in order to become the Permittee of the Imperial Point Sewer Treatment facility. All legal and engineering or other services necessary to make such application shall be at "LUCIANO'S" expense.
- g. Shall not adopt any regulations or rules pertaining to the operation of the plant which are not in accordance

with the regulations or rules promulgated by the County Board of Health, State or Federal Government.

3. The fees and charges to be established by the "TOWNSHIP" shall be reasonable and comparable to similar services provided by other local municipalities.

4. The hiring and firing of personnel to run the sewer treatment plant shall be at "LUCIANO'S" sole and absolute discretion.

5. The materials to be purchased for use at the sewer treatment plant and the vendor thereof shall be at "LUCIANO'S" sole and absolute discretion, providing that all purchases comply with all applicable laws.

6. The parties understand that the sewer treatment plant and its facilities may be abandoned at a future date in favor of connection to an authority sponsored system or other public sewer treatment system or other means of treatment. If the Permit is terminated as a result of any such action, or if the sewer treatment facilities are no longer used, the obligations, responsibilities and duties of the parties hereunder shall cease and terminate, except for the providing of a right-of-way from the plant to U.S. Route 20.

7. This Agreement shall be binding upon the parties hereto, their heirs, successors, administrators and assigns.



8. Both parties agree that if additional documents are necessary to be executed to carry out the intent of this Agreement, that they will do so as promptly as possible.

9. "LUCIANO" will prepare a memorandum of this Agreement and attend to the recording thereof in the Office of the Recorder of Deeds of Erie County, Pennsylvania, within seven (7) days of the execution thereof.

WITNESS OUR HANDS AND SEALS the day and year first above written.

*Patrick Luciano*  
~~Dr. Russell L. Luciano~~ *April 10 2007* (SEAL)  
Patrick Luciano

*Paul Luciano* (SEAL)  
Paul Luciano

Doing Business as IMPERIAL POINT

TOWNSHIP OF GIRARD

BY *[Signature]* (SEAL)

BY *[Signature]* (SEAL)

BY *[Signature]* (SEAL)

ATTEST:

*Betty Bell*  
Secretary



# **EXHIBIT E**

**MAINLINES, MANHOLES, AND WASTEWATER  
TREATMENT, INC.  
RATES, RULES AND REGULATIONS GOVERNING  
THE PROVISION OF WASTEWATER COLLECTION, TREATMENT  
AND/OR DISPOSAL SERVICE TO THE PUBLIC IN  
Serving Portions of Girard and Fairview Townships in Erie  
County, Pennsylvania**

By: Kyle Luciano, President  
P.O. BOX 927  
FAIRVIEW, PA  
1-814-774-2184

---

Issued: (Issued Date)

Effective: (Effective Date)

MAINLINES, MANHOLES AND  
WASTEWATER TREATMENT, INC.

Tariff Wastewater - Pa. P.U.C. No. 1  
Original Page No. 2

## LIST OF CHANGES

Establish initial tariff.

---

Issued: (Issued Date)

Effective: (Effective Date)

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*PART I: SCHEDULE OF CHARGES*

*SECTION A - Wastewater Service Charge*

1. Wastewater Service Charge by Equivalent Dwelling Unit (EDU) or by Large Consumer: \$119/EDU
2. Wastewater Service Charge Flat Rate:  
Imperial Point Mobile Home Park - \$7,000.00 per month  
Waypoint Mobile Home Park - \$3,000.00 per month

*SECTION B - Returned Check Charge*

A charge of \$35.00 will be assessed any time where a check which has been presented to the Company for payment on account has been returned by the payer's bank for any reason.

*SECTION C - Late Payment Charge*

A late payment charge will be assessed to any customer who fails to pay all of the amount invoiced by the Company in a timely manner as prescribed in Part III, Section D, Rule 3. A late payment charge of 1.5% per month on any overdue amount will be assessed in the Company's subsequent invoice.

*SECTION D - Billing Service Restoration Charge*

A customer discontinuing service remains a customer for purposes of paying a billing service restoration charge pursuant to Part III, Section C, Rule 5 for a period of nine (9) months. A charge for restoring billing service shall be \$25.00 dollars.

*SECTION E - Prohibited Infiltration/Inflow Waters Charge*

The owner of an improved property who fails to repair or correct the defects causing infiltration/inflow waters to flow into the wastewater system within ninety (90) days, after having received proper notice from the Company, will be assessed a penalty of one hundred dollars (\$100.00) per day, until such remedial action is satisfactorily completed.

*SECTION F - PennVest Loan Repayment Charge*

RESERVED FOR FUTURE USE

*SECTION G - Failure to Cleanup and Remedy Prohibited Discharges Charge*

Failure of the owner of an improved property and/or customer to satisfactorily cleanup and remedy any prohibited discharge by act or omission, willfully, recklessly or negligently as characterized in Part III, Section F, within twenty-four (24) hours, will result in a penalty of five hundred dollars (\$500.00), plus an additional one hundred dollars (\$100.00) for each day thereafter of non-compliance. The owner and/or customer shall additionally be responsible for payment of the remedial cleanup costs, as well as any costs to or damages or losses suffered by the Company as a result of any interference in operation of the wastewater system.

*SECTION H - Connection Permit Application and Building Service Line Inspection Charge*

A charge of \$350.00 will be assessed to the owner of an improved property to cover the costs incidental to the processing of a Connection Permit Application and the inspection of the building service line following installation. This charge shall be payable when the Connection Permit Application is filed.

*SECTION I - RESERVED FOR FUTURE USE*

*SECTION J - State Tax Adjustment Surcharge*

A state tax adjustment surcharge of \_\_\_\_\_ percent (\_\_\_\_.0%) will apply to all charges for service rendered on or before (\_\_\_\_). This surcharge will be recomputed, using the same elements prescribed by the Commission.

1. Whenever, any of the tax rates used in calculation of the surcharge is changed.
2. Whenever, the Company makes effective any increase or decrease rates; and
3. On **(type out date)**, and each year thereafter.

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

## *PART II DEFINITIONS*

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

1. Ammonia Nitrogen as N: Ammonia Nitrogen as determined by the procedure set forth in 40 CFR Part 136.
2. Applicant: Any person, association, partnership, corporation, society, trust, religious organization or other group or entity, including municipalities, authorities, school districts, state or federal governmental agencies and other units of government who has an interest in improved property located within the service territory, including property owners, tenants renting under a lease of one year or longer, persons who have entered into an agreement, or other persons having a similar interest who applies to become a customer of the Company in accordance with Part III, Section A, of this tariff. The term does not include a customer who, within sixty (60) days after termination or discontinuance of service, seeks to transfer service within the service territory or to reinstate service at the same address.
3. B.O.D. (Biochemical Oxygen Demand): The quantity of oxygen, expressed in mg/l, utilized in the biochemical oxidation of organic matter under standard laboratory procedure in five (5) days at twenty (20) degrees centigrade. The standard laboratory procedure shall be that found in 40 CFR Part 136.
4. Building Service Line: The pipe or line beginning at the end of the Company service lateral and extending to the point of connection with building drain, the interior plumbing system of the structure or dwelling being serviced. Note: In the 2003 International Plumbing Code® the Building Service Line is known as the Building Sewer.
5. Code: The International Codes'™ regulations, subsequent amendments thereto, or any emergency rule or regulations that the administrative authority having jurisdiction has lawfully adopted.
6. Code Official: The officer or other designated authority charge with the administration and enforcement of the International Codes™, or a duly authorized representative.
7. Commercial Establishment: Any room, group of rooms, building or enclosure connected, directly or indirectly, to the Company's wastewater system and used or intended for use in the operation of a business enterprise for the sale and distribution of any product, commodity, article or service.
8. Commercial Waste: Any and all wastes discharged from a commercial establishment other than domestic sanitary wastewater.
9. Commission: The Pennsylvania Public Utility Commission.

10. Company: **Mainlines, Manholes, and Wastewater Treatment, Inc.**, acting through its properly authorized agents or employees, each acting with the scope of the duties entrusted to him/her.
11. Company Collection Mains: A network of pipes located in public highways, streets, alleys or private right-of-ways for the purpose of gathering wastewater from individual structures or dwellings and conveying the flow to a wastewater pumping or treatment facility.
12. Company Service Lateral: The pipe or line extending laterally out from the Company collection main that connects to the building service line at the hypothetical or actual curb line, edge of the right-of-way or the actual property line.
13. Customer: A natural person or entity who is an owner of an improved property connected to the Company's wastewater system or lessee and who contracts with the Company for or receives wastewater collection, treatment and/or disposal service whether or not such contract is in writing.
14. Customer Service Line: See definition for Building Service Line.
15. Domestic Sanitary Wastewater: Normal water carrying household and toilet wastes discharged from any improved property.
16. Dwelling Unit: Any room, group of rooms, house trailer, apartment, condominium, cooperative or other enclosure connected, directly or indirectly, to the Company's wastewater system and occupied or intended for occupancy as living quarters by an individual, a single-family or other discrete group of persons, excluding institutional dormitories.
17. Educational Establishments: Each room, group of rooms, building, house trailer, mobile home, connected directly or indirectly, to the Company's wastewater system and used or intended for use, in whole or in part, for educational purposes, including both public and private schools.
18. Equivalent Dwelling Unit or "EDU": The unit of measure by which a wastewater service charge shall be imposed upon each improved property, as determined in *Part I* of this tariff, which shall be deemed to constitute the estimated, equivalent amount of domestic sanitary wastewater discharged by a single-family dwelling unit in a single day. One (1) EDU shall be equal to two hundred and seventy (275) gallons of wastewater per day for a three (3) bed room residence.
19. Extension: An addition to the wastewater collection system to extend service into the Company's franchise territory in order to accommodate more than one connection.
20. Franchise Territory: The land area where the Company has the exclusive right to provide wastewater service. The boundaries of this land area were approved by

the Pennsylvania Public Utility Commission in an Order dated **(insert entered date)**, in accordance with its Certificate of Public Convenience at Docket No. **(insert Docket No.)**.

21. **Garbage**: The solid waste from cooking, dispensing of food and cleaning of soiled dishes, and from the handling and storage of vegetable matter in food preparation.
22. **Headworks**: The first treatment unit or wet well at the wastewater treatment plant.
23. **Improved Property**: Any property upon which there is erected a structure intended for continuous habitation, occupancy or use by human beings or animals and from which structure domestic sanitary wastewater and/or commercial or industrial wastes shall be or may be discharged.
24. **Industrial Establishment**: Any improved property, used or intended for use, wholly or in part, for the manufacturing, processing, cleaning, laundering or assembling of any product, commodity or article, or any other improved property from which wastes, in addition to domestic sanitary wastewater, shall or may be discharged.
25. **Industrial Waste**: Any and all wastes discharged from an industrial establishment other than domestic sanitary wastewater.
26. **Infiltration**: Any groundwater entering the Building Service Lines through defective joints and cracks in pipes.
27. **Inflow**: Any water discharged into Building Service Lines from foundation and roof drains, floor drains, sump pumps, outdoor paved areas, cooling water from air conditioners, and unpolluted waters from commercial, educational, industrial and institutional establishments.
28. **Institutional Establishment**: Any room, group of rooms, buildings or other enclosure connected, directly or indirectly, to the wastewater system, including institutional dormitories, and educational establishments, which do not constitute a commercial establishment, a residential dwelling unit or an industrial establishment.
29. **Interference**: A discharge which, alone or in conjunction with a discharge from other sources, does the following:
  - a) Inhibits or disrupts the wastewater treatment facilities, its treatment processes or operations or its biosolids processes, use or disposal.
  - b) Is a cause of a violation of a requirement of the Company's NPDES permit – including an increase in the magnitude or duration of a violation – or of the prevention of biosolids use or disposal in compliance with the following statutory provisions and regulations or permits issued there under – or more stringent State or local regulations:
    - 1) Section 405 of the Clean Water Act (33 U.S.C.A. § 1345).

- 2) The Solid Waste Disposal Act (SWDA) (42 U.S.C.A. § § 6901 – 6987), including Title II, more commonly referred to as the Resource Conservation and Recovery Act of 1976 (RCRA).
  - 3) Regulations contained in the State’s biosolids management plan prepared under Subtitle D of the SWDA, the Clean Air Act (42 U.S.C.A. § § 7401 – 7642), the Toxic Substances Control Act (15 U.S.C.A. § § 2601 – 2629) and the Marine Protection, Research, and Sanctuaries Act of 1972 (16 U.S.C.A. § § 1431 – 1434; 33 U.S.C.A. § § 1401, 1402, 1411 – 1421 and 1441 – 1445).
30. Land Developer: An individual, a partnership, a limited liability company or a corporation who acquires natural or unimproved land with no improvements or infrastructure and improves it with utility connections, roads, earth grading, covenants, and entitlements.
  31. Large Consumer: A customer whose metered or estimated consumption of water or volume of domestic sanitary wastewater discharged is in excess of twenty four thousand seven hundred and fifty (24,750) gallons per calendar quarter in the case of a dwelling unit, and any commercial establishment, educational establishment, institutional establishment or industrial establishment, regardless of water consumption or volume of domestic sanitary wastewater or industrial wastes discharged.
  32. Meter: Any device for the purpose of recording water consumption or the volume of wastewater discharged.
  33. Multiple Use Improved Property: Any improved property upon which there shall exist any combination of a dwelling unit, commercial establishment, industrial establishment, educational establishment or institutional establishment.
  34. Nonresidential Service: Wastewater service supplied to a commercial establishment, industrial establishment, educational establishment, institutional establishment, or to a trailer park or multi-tenant apartment building, or to any customer who purchases wastewater service from the Company for the purpose of resale.
  35. NPDES permit: A permit or equivalent document or requirement issued by the Environment Protection Agency, or if appropriate, by the Pennsylvania Department of Environmental Protection, to regulate the discharge of pollutants under Section 402 of the Clean Water Act (33 U.S.C.A. § 1342).

36. Nuisance: A public nuisance as known in common law or in equity jurisprudence; whatever is dangerous to human life or detrimental to health.
37. Owner: Any person vested with title, legal or equitable, sole or partial, of any improved or unimproved property or reserved capacity EDU.
38. Person: Any individual, partnership, company, association, society, trust, corporation or other group or entity, including municipalities, municipal authorities, school districts and other units of government, and lessee, assignee, receiver, executor, administrator and other successors in interest.
39. pH: The logarithm of the reciprocal of the concentration of hydrogen ion, expressed in grams per liter of solution, indicating the degree of acidity or alkalinity of a substance.
40. Pollutants: Dredged spoil, solid waste, incinerator residue, filter backwash, wastewater, garbage, wastewater treatment biosolids, munitions, medical wastes, chemical wastes, biological materials, radioactive materials, heat, wrecked or discarded equipment, rock, sand, cellar dirt, municipal, agricultural, commercial and industrial wastes, and certain characteristics of wastewater.
41. Premises: Unless otherwise indicated, the residence of the customer.
42. Pretreatment: The reduction of the amount of pollutants, the elimination of pollutants, or the alteration of the nature of pollutant properties in wastewater prior to, or in lieu of, introducing such pollutants into the Company collection and treatment facilities. This reduction or alteration can be obtained by physical, chemical, or biological processes; by process changes; or by other means, except by dilution the concentration of the pollutants unless allowed by an applicable pretreatment standard.
43. Pretreatment Program: A program administered by the Company that has been approved by the Environmental Protection Agency under 40 CFR 403.11 (related to approval procedures for pretreatment programs and granting of removal credits).
44. Properly Shredded Garbage: Garbage that has been shredded to such a degree that all particles will be carried freely under the flow conditions normally prevailing in the Company's Collection Mains, with no particle greater than one-half (1/2) inch in any dimension.
45. Public Utility: Persons or corporations owning or operating equipment or facilities in this Commonwealth for wastewater collection, treatment, or disposal to the public.

46. Reserved Capacity EDU: Any EDU purchased or contracted to be purchased by any person or owner of unimproved property or improved property (for the further development or improvement of such property), through the execution of an EDU Allocation Certificate and Agreement, which EDU has not been used to service any structure or improved property and remains available for use.
47. Residential Service: Wastewater service supplied to an individual, single-family residential dwelling unit, including service provided to a commercial establishment if concurrent service is provided to a residential dwelling attached thereto. Wastewater service provided to a hotel or motel is not considered residential service.
48. Regulatory Agency: Agencies, including but not limited to the Commission (PUC), the Pennsylvania Department of Environmental Protection (DEP), U.S. Environmental Protection Agency (EPA), and the River Basin Commissions, which have authority over the operations and/or discharges into and/or from the Company's wastewater treatment facilities.
49. Septic Tank Waste: Waste containing only human excrement and gray water (household showers, dishwashing operations, etc.) from on-lot systems, and from holding tanks used in temporary situations and in vessels, campers, trailers, including chemical toilets.
50. Service Territory: Is the actual land area where the Company has collection facilities available to provide wastewater service.
51. Slug: Any discharge of water, wastewater, or industrial waste which in concentration of any given constituent or in quantity of flow exceeds for any period of duration longer than fifteen (15) minutes more than five (5) times the average twenty-four (24) hour concentration or flows during normal operation.
52. Street: Any street, road, highway, lane, avenue, court, cul-de-sac, alley public way or public square, including such streets as are dedicated to public use.
53. Storm Water: Any flow occurring during or following any form of natural precipitation, and resulting from such precipitation, including snowmelt.
54. Storm Water Collection System: A separate network of gutters, ditches, swales, pipes and inlets which receives discharges of storm water and/or conveys surface water, subsurface drainage or storm water from buildings, grounds, parking lots, streets, etc. but excludes wastewater.

55. Tariff: All of the service rates, charges, rules and regulations issued by the Company, together with any supplements or revisions thereto, officially approved by the Commission and contained in this document.
56. Termination of Service. Cessation of service, whether temporary or permanent, without the consent of the customer.
57. Total Phosphorus as P: Total phosphorus as determined pursuant to the procedures set forth in 40 CFR Part 136.
58. Total Solids: Solids determined by evaporating at one hundred (100) degrees centigrade a mixed sample of wastewater as determined pursuant to the procedures set forth in 40 CFR Part 136. Total Solids include floating solids, suspended solids, settleable solids and dissolved solids.
- Suspended Solids: Total suspended matter that either floats on the surface of, or is suspended in wastewater and that is removable by laboratory filtering as prescribed in 40 CFR Part 136.
- Settleable Solids: Solids that settle in an imhoff cone from a standard sample of wastewater.
- Dissolved Solids: Solids that are dissolved in the wastewater which cannot be settled, but can be determined by evaporation.
59. Toxic Substances: Any substances where gaseous, liquid or solid waste which, when discharged to the Company's facilities in sufficient quantities, will be detrimental to any biological wastewater treatment process, constitute a hazard to human beings or animals, inhibit aquatic life, or create a hazard to recreation in receiving waters of the effluent from the wastewater treatment plant, or as defined pursuant to PL 92-500 (Federal Water Pollution Control Act Amendments of 1972) or its amendments.
60. Wastes: Any liquid, gaseous, or solid substances or combination thereof which are discarded, leached, or spilled substances or combination thereof including domestic sanitary wastewater but excluding unpolluted, storm and ground waters.
61. Wastewater: A combination of the water-carried wastes from an improved property, together with such ground, surface and storm water as may be present in Company collection mains and laterals.
62. Wastewater Service Charge: The service charge imposed by the Company hereunder, as amended from time to time, against the owner of each improved

property and/or customer, for the use of the wastewater system, and against the owner of each reserved capacity EDU.

63. Wastewater System: All facilities, at any particular time, acquired, constructed, operated, and/or owned by the Company, for collecting, transporting, pumping, treating and disposing of wastewater.
64. Unimproved Property: Any property upon which there exists no structure intended for continuous or periodic habitation, occupancy or use by human beings or animals.

### *PART III: RULES AND REGULATIONS*

#### *SECTION A - Application for Service*

1. Service Application Required: All applications for service must be in writing on a Application Form provided by the Company and signed by the owner or owners of the property to which wastewater service will be provided; except that where a lessee of property occupies or uses the property under a lease having a fixed term of one (1) year or longer, the lessee may request service as an applicant. An application for residential wastewater service shall only be made by an adult occupant whose name appears on the mortgage, deed or lease of the property. The Company may, at its sole discretion, require that the applicant sign a separate contract for service.
2. Change in Ownership or Tenancy: A new application must be made to the Company upon any change in ownership where the owner of the property is the customer, or upon any change in the identity of a lessee where the lessee of the property is the customer. The Company shall have the right to discontinue or otherwise interrupt wastewater service in accordance with 52 Pa. Code § 56.91, if a new application has not been made and approved for the new customer.
3. Acceptance of Application: An application for service shall be considered accepted by the Company only upon written approval by the Company. The Company may provide service to the applicant pending formal review and acceptance of the application. The application may be approved or rejected by the Company in accordance with 52 Pa. Code § 56.32, pertaining to credit standards. The person or persons making the application must sign the same, and will be considered the customer(s) under the contract and will be responsible for all charges and proper observance of the Rules and Regulations.

4. Application Form: An Application for Service form can be obtained at the Company's local business office, presently located at 9214 Tannery Road, Girard, PA 16417.
5. Temporary Service: In the case of temporary service for short-term use, the Company may require the customer to pay all costs of making the Company service lateral connection and for its removal / abandonment after the service has been discontinued, or to pay a fixed amount in advance to cover such expenses.

*SECTION B - Construction and Maintenance of Owner's Facilities*

1. Building Service Line Connection Permit Required: No building service line shall be connected to the Company's wastewater system without first obtaining from the Company a Building Service Line Connection Permit. Application for such permit must be in writing using the Application for a Connection Permit form provided by the Company and shall be signed by the owner or owners of the property. This permit only grants permission to connection to the Company's wastewater system and shall not be construed as authority to violate, alter or set aside any of the provisions of the International Plumbing Code® and any other applicable laws or ordinances. The permit is invalid unless the connection is made within one (1) year of permit issuance.
2. Building Service Line: The building service line shall be furnished, installed, maintained in good repair, and replaced, when necessary, by and at the sole expense of the owner. The Company shall rely on the regulations of the International Plumbing Code® for the general requirements for the erection, installation, alteration, repairs, relocation, replacement, addition to, use and maintenance of the building service line. Connection to the Company's wastewater facilities may not occur unless the owner provides written proof (a notice of approval issued by the code official) that the building service line passed the testing and inspection requirements in accordance with Section 107 of the International Plumbing Code®. The Company's authorized representatives or agents of the Company shall inspect the physical connection of the building service line with its service lateral **before** this work is backfilled.
3. Owner's Responsibilities: All building service lines, connections, cleanouts, traps, interceptors, separators and screens furnished by the owner shall be maintained by the owner in good working order. All pipes, connections, couplings, valves, meters and fixtures furnished by the Company and are on property owned or

leased by the customer shall be protected properly by the customer. When there is a backup in the premises, the customer should contact the Company's office to report the problem. The Company will dispatch an authorized representative or agent to inspect its facilities to insure that they are not the cause of the problem and will inform the caller of their findings. This inspection service is provided free of charge. The owner is responsible for the immediate repair of any leaks or blockages in the building service line. The Company shall not be liable for any damage or expense resulting from leaks, stoppages or defective plumbing or from any other cause occurring to any premises or within any building or structure when such damage or expense is found to have resulted from stoppage, damage or defects in the building service line. The Company shall not be liable for a deficiency or failure of service when occasioned by an emergency, required repair, or failure from any cause beyond its control.

4. Right to Reject and Test: The Company may refuse to connect with any building service line or furnish service through a service line already connected if such service line is not properly installed, maintained, tested, repaired or replaced to the satisfaction of the Company. The Company at any time may request a Gravity Sewer Test be performed on the building service line, at the sole expense of the owner, whenever it has evidence the service line is leaking excessively. The leakage is excessive when the groundwater flow exceed one hundred (100) gallon per inch of nominal diameter per mile of pipe per day. The Gravity Sewer Test shall be in accordance with Section 312.6 of the International Plumbing Code®
5. Individual Building Service Line Requirements: Except as otherwise expressly authorized by the Company, each individual structure or dwelling shall be served only through a separate service line connected directly to the Company service lateral, and that this service line shall not serve any other structure or dwelling. No additional attachment may be made to any building service line for any purpose without the express written approval of the Company. The building service line shall not pass through or across any property other than that to be served.
6. Connection to Company's Collection Main or Service Lateral: No connection shall be made to the Company collection main, or to an existing Company service lateral, or detachment from it, except under the direction and control of the Company' authorized representative or it agent. All such connection shall be the property of the Company and shall be accessible to it and under its control. The Company will normally furnish, install and maintain all service laterals from the

collection main to the curb, edge of right-of-way or property line and the connection fitting thereto.

7. Water Use Standards for Certain Plumbing Fixtures: This rule establishes maximum water use criteria for certain plumbing fixtures installed in all new residential construction or renovation. Such standards have been implemented to achieve maximum efficiency of water use that the Commission has determined is technologically feasible and economically justified.

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

<u>Plumbing Fixture</u>	<u>Maximum Water Use<sup>1</sup></u>
Lavatory and sink faucets	2.2 gpm at 60 psi
Shower head	2.5 gpm at 80 psi
Water closet	1.6 gallons/flush cycle
Urinal	1.0 gallons/flush cycle

- b) The Company may exempt particular customers, or classes of customers, when it is determined that the water use standards for plumbing fixtures listed above are unreasonable, cannot be accommodated by existing technology or are otherwise inappropriate.

8. Owner's Pumping Units: When a pump or ejector is required to use the Company's system, it shall be the owner's responsibility to purchase, install, operate, maintain, trouble-shoot, repair and replace the unit. The unit shall be designed to conform to the requirements of Section 712 of the International Plumbing Code®.

*SECTION C - Discontinuance, Termination and Restoration of Service*

1. Discontinuance by Exoneration: All requests for exoneration of the Wastewater Service Charges on the basis of a condition of vacancy existing at an improved property connected to the wastewater system must be in writing on an Application Form provided by the Company. When a customer requests exoneration, the following rules shall apply:

- a) The owner or owners of the property shall complete and submit an Application for Exoneration of Vacated Property. The Application forms can be obtained at the Company's local business office, presently located at 9214 Tannery Road, Girard, PA 16417.

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<sup>1</sup> Ref: 2003 International Plumbing Code, Table 604.4.

- b) A customer who wishes to have service discontinued by exoneration shall prepare and submit an Application giving at least a three (3) days notice to the Company. The property shall have been vacated for a period of thirty (30) consecutive calendar days and all utilities such as water, gas, electricity, cable, etc. must have been disconnected during this period. In the absence of proper notice, the customer shall be responsible for all service rendered until the time that the Company shall have actual or constructive notice of the customer's intent to discontinue service. The customer shall not begin to use nor cease to use wastewater service without the prior written consent of the Company. A customer discontinuing service remains a customer for purposes of paying a billing service restoration charge pursuant to Rule 5 of this Section for a period of nine (9) months.
  - c) Where a customer requests the restoration of service within six (6) months of having the service discontinued, the customer shall be subject to monthly minimum billing for that period.
2. Termination by Company: Service to the customer may be terminated for good cause, including, but not limited to, the following:
- a) making an application for service that contains material misrepresentations;
  - b) failure to repair any known leaks in building service line;
  - c) connecting, or failure to remove the connection, of any source of storm water, surface water, ground water, roof runoff and/or uncontaminated water from air-conditioning system, swimming pools and so forth;
  - d) tampering with any building service line, lateral connection, or installing or maintaining any unauthorized connection;
  - e) theft of service, which shall include taking service without having made a proper application for service under Part III, Section A;
  - f) failure to pay, when due, any charges accruing under this tariff;
  - g) discharge of any prohibited substance listed in Part III, Section F into the Company's system;
  - h) failure to allow Company reasonable access to customer's property to inspect, investigate, read, sample, notify, maintain, repair, shutoff, etc.;
  - i) receipt by the Company of an order or notice from the Department of Environmental Protection, a health agency, local code enforcement officer

or other similar authority, to terminate service to the property served on the grounds of violation of any law or ordinance, or upon notice to the Company from any such authority that it has ordered an existing violation on the property to be corrected and that such order has not been complied with; or

- j) material violation of any provision of this tariff.
3. Notice: The Company will notify the customer in writing when a condition(s) that warrants termination is discovered. Notice of termination will be given in such a matter as may be specified in the Public Utility Code, 66 Pa. C.S. §§ 101 et seq.
4. Timing: Service will be terminated without notice for violations of Rule 2. a), d) and e) of this Section. A reasonable time will be allowed to investigate, correct or cure the condition(s) specified when the customer provides written notification to the Company of a realistic time schedule. A customer who does not notify the Company is subject to having its service terminated without further notice from Monday through Friday. The termination of service may also include the termination of water service to the premise.
5. Restoration of Service:
- a) Conditions of Restoration: Whenever service is discontinued by exoneration or terminated pursuant to Rule 1 or Rule 2 of this Section, service shall be permitted by the Company only upon the payment by the customer of a billing service restoration charge, and if service was terminated under Rule 2, the curing of the problem(s) that gave rise to the termination.
  - b) Timing: When service to a customer has been terminated and, provided the Customer has met applicable conditions, the Company shall reconnect service as follows:
    - 1) Within twenty-four (24) hours for erroneous termination or upon receipt by the Company of a valid medical certification from the customer;
    - 2) Within twenty-four (24) hours for termination occurring after November 30 and before April 1;
    - 3) Within three (3) days for erroneous terminations requiring street or sidewalk digging;

- 4) Within three (3) days from April 1 to November 30 for proper terminations, and
- 5) Within seven (7) days for proper terminations requiring street or sidewalk digging.

*SECTION D - Billing and Collection*

1. Issuance of Bills: The Company will bill each customer within fifteen (15) days of the last day of each billing period.
2. Billing Due Date: The due date for payment of a bill for nonresidential service shall be no less than fifteen (15) days from the date of transmittal. The due date for payment of a bill for residential service shall be no less than twenty (20) days from the date of transmittal. If the last day for payment falls on a Saturday, Sunday or bank holiday, or on any day when the offices of the Company are not open to the general public, the due date shall be extended to the next business day. Failure to receive a bill shall not relieve the customer from its payment obligation. The presentation of bills to customers is a matter of accommodation and not a waiver of this rule. For bills paid by mail, the date of the Postal Service postmark is considered the payment date.
3. Late-Payment Charge: All amounts not paid when due shall accrue a late-payment charge. The Company may not impose a late-payment charge unless payment is received more than five (5) days after the billing due date.
4. Change in Billing Address: Where a customer fails to notify the Company of a change in billing address, the customer shall remain responsible to remit payment by the billing due date.
5. Application of Payment: Utility bills rendered by the Company shall include only the amount due for wastewater service. Where a customer remittance to the Company includes payment for any non-wastewater services, proceeds will be applied first to pay all outstanding regulated utility charges.
6. Return Check Charges: The customer will be responsible for the payment of a charge, for each time a check presented to the Company for payment on a customer's utility bill, for either wastewater or non-wastewater service, if the check is returned by the payer bank for any reason including, but not limited to, insufficient funds, account closed, payment stopped, two signatures required, post-

dated, stale date, account garnished, or unauthorized signature. This charge is in addition to any charge, which may be assessed against the customer by the bank.

7. Disputed Bills: In the event of a dispute between the customer and the Company with respect to any bill, the Company will promptly make such investigation as may be required by the particular case and report the result to the customer. The customer is not obligated to pay the disputed amount during the pendency of the Company's investigation. When the Company has made a report to the customer sustaining the bill as rendered, the customer shall have fifteen (15) days from the date of such report in which to pay the bill. If the Company determines that the bill originally rendered is incorrect, the Company will issue a corrected bill with a new due date for payment. Any amounts received by the Company in excess of the amount determined to be due by the Company's investigation of the dispute shall be refunded to the customer.
  
8. Utility Bill Adjustment Policy for Metered Rate Customers: When a metered customer of the Company believes they are entitled to relief, they will present their facts in writing to the Business Office no less than ten (10) days from the date of the bill transmittal. Metered Rate bill adjustments will only be considered if the disputed monthly usage exceeds \$50 over the previous three (3) months average billing. Only under extenuation circumstances, relief will only be considered for a single month. Metered Rate bill adjustments will only be considered if the metered usage for the quarter exceeds the previous quarter's usage by 20 percent or more. The Company at its discretion may charge a fee of up to \$50 to research the issue and make adjustments to the bill. The customer whose rate is based on domestic water meter readings must prove the excess water usage did not enter the wastewater system to be considered for relief. Normal usage such as automobile washing or pool maintenance will not be considered for relief. The customer must respond to the possible leak and take corrective action in an expeditious manner as soon as they become aware of a problem. The customer must present information explaining the corrective action taken to prevent this problem from occurring again. The Company will notify customers of exceeding higher than normal meter readings. Any excess usage from neglect or failure to perform proper maintenance, after being notified by the Company of such maintenance concerns, will not be considered for relief. In the event a customer challenges the accuracy of the meter, the process and fee for testing will be as specified at 52 Pa. Code § 65.8. Meters.

*SECTION E – Deposits*

1. Residential Customers:

- a) New Applicants—The Company will provide service without requiring a deposit unless the applicant was terminated for nonpayment within the prior twelve (12) months or has an unpaid balance for prior service from the Company. The amount of the deposit will not be greater than an estimated average bill for one (1) billing period plus the estimated bill for one (1) additional month's service.
- b) Existing Customers—If a customer has paid late on two (2) consecutive occasions or a total of three (3) times within the prior twelve (12) month period, the Company may send a letter informing the customer that a deposit may be required if another late payment is received within the next twelve (12) months. An existing customer may be required to pay a deposit as a condition to having service restored after termination for non-payment or for failure to comply with a payment agreement. The amount of the deposit will not be greater than an estimated average bill for one (1) billing period plus the estimated bill for one (1) additional month's service.
- c) Deposit Refunds and Interest—A deposit will be refunded if service is discontinued and the final bill is paid or if the customer has paid the bills for the prior twelve (12) month period without having been late on more than two (2) occasions and is not currently delinquent. Interest on deposits will be paid at the rate governed by 52 Pa. Code § 56.57. Interest rate. On deposits held for more than a year, the Company will pay to the depositor, at the end of each calendar year, the interest accrued thereon.

2. Nonresidential Customers:

- a) New Applicants—A deposit may be required from any new applicant who does not have prior satisfactory credit history with the Company. The amount of the deposit will not be greater than an estimated average bill for one (1) billing period plus the estimated bill for one (1) additional month's service.
- b) Existing Customers—Deposit requirements for existing nonresidential customers shall be as established for residential customers in Rule 1 of this Section.
- c) Deposit Refunds and Interest—A deposit will be refunded if the customer pays all bills on time over a twelve (12) month period or if service is

discontinued and the final bill has been paid. There will be no interest paid on deposits for nonresidential accounts.

*SECTION F - Wastewater Control Regulations*

1. General Prohibitions:

- a) No customer shall introduce or cause to be introduced into the wastewater system any pollutant or wastewater that causes a pass through or interference. This applies to all customers whether or not they are subject to categorical pretreatment standards or any other National, State or local pretreatment standards or requirements.
- b) No storm water, surface water, ground water, artesian well water, roof runoff, subsurface drainage, swimming pool drainage, condensate, deionized water, non-contact cooling water, and other uncontaminated water unless specifically authorized in writing from the Company shall be admitted. The use of uncontaminated water to dilute other contaminated wastewater to comply with established limitations shall be prohibited.

2. Prohibited Wastewater Discharges: No person shall cause or permit to be discharged into the Company's wastewater system any pollutants, substances, or wastewater having any of the following characteristics:

- a) Wastewater containing any gasoline, benzene, naphtha, fuel oil or other explosive liquids, solids or gases which by reason of their nature or quality may cause a fire or explosion, or be in any other way injurious to persons, the structures, or equipment of the wastewater system, or its operation<sup>2</sup>.
- b) Wastewater, either liquid or vapor, having a temperature higher than 50° C (122° F). When higher temperatures exist, cooling methods shall be subject to the review and approval by the Company. In no case will discharged wastewater be allowed to cause the temperature of the wastewater at the headworks of the treatment plant to exceed 40° C (104° F).
- c) Wastewater having a pH lower then five point zero (5.0) or higher then ten point five (10.5) standard units, or having any corrosive properties capable of causing damage or hazards to structures, equipment or personnel, or interferes with the proper operation of the wastewater system.

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<sup>2</sup> All users of the system shall refer to NFPA 328, entitled "Recommended Practices for the Control of Flammable and Combustible Liquids and Gases in Manholes, Sewers, and Similar Underground Structures.", prepared by the National Fire Protection Association, Inc., for the proper approaches relating to the problem of fire and explosive hazards.

- d) Wastewater containing noxious or malodorous gases or substances which, either singly or by interaction with other wastewater or other pollutants, is likely in the opinion of the Company to create a public nuisance or hazard to life, or prevent entry into the Company collection mains for their maintenance or repair.
- e) Wastewater containing ashes, cinders, sand, litter, mud, straw, shavings, metal, glass, tar, rubber, plastics, wood, bottles, cans, utensils, shoes, rags, clothing, undergarments, hand towels, cotton, wool, or other fibers, chemical or paint residues, feathers, hair and fleshing, bone, entrails, whole blood, paunch, manure, butcher's offal, lime slurry or any other solid or viscous material of such character or in such quantity as in the opinion of the Company may cause an obstruction to the flow in the Company collection mains or otherwise interferes with the proper operation of the wastewater system.
- f) Wastewater containing any food waste that has not been property shredded by household type garbage grinder. The installation and operation of any garbage grinder equipped with a motor of one (1-hp) horsepower or greater shall be subject to the review and approval by the Company.
- g) Wastewater containing solids of such character and quantity that special and unusual attention is required for their handling.
- h) Wastewater containing any pollutants or substances which may affect the effluent and may cause violation of the National Pollutant Discharge Elimination System Permit.
- i) Wastewater containing pollutants or substances detrimental to the operation of the Company's wastewater treatment plant and/or collection mains causing erosion, corrosion or deterioration to the pipes, equipment and structures.
- j) Wastewater containing fat, wax, grease, tar or oil of petroleum origin, whether emulsified or not, in excess of one hundred (100) mg/l, or petroleum oil, nonbiodegradable cutting oil or petroleum products of mineral oil origin in amounts that will cause interference or pass-through at the wastewater treatment facilities.
- k) Wastewater containing more than ten (10) mg/l of any of the following gases: hydrogen sulfide, sulfur dioxide, nitrous oxide, or any of the halogens.

- l) Wastewater containing toxic or poisonous pollutants or substances, in a sufficient quantity to injure or interfere with any wastewater treatment process, constitute a hazard to humans or animals, or create any hazard in the Company collection mains. Toxic pollutants or substances shall include, but not be limited to wastewater containing cyanide, chromium, cadmium, mercury, copper, nickel, or materials listed as hazardous materials.
  - m) Wastewater containing any pollutant or substance which may cause the wastewater treatment process to be in noncompliance with biosolids use, recycling or disposal criteria pursuant to guidelines or regulations developed under Section 405 of the Federal Act, the Clean Air Act or criteria for biosolids management and disposal developed by the Department of Environmental Protection.
  - n) Wastewater containing any isotopes or other radioactive materials.
  - o) Wastewater containing any color which may not be removed in the wastewater treatment process.
  - p) Wastewater containing any pollutants or substances, including conventional pollutants or substances released at a flow rate and/or concentration that may cause interference with the operation of the wastewater system.
  - q) Wastewater containing pollutants or substances which may solidify or become viscous at temperatures between 0° C (32° F) or 60° C (104° F).
  - r) Wastewater containing pollutants or substances that alone or in combination may result in the release of toxic gases, vapors, or fumes in a quantity that will cause acute worker's health and safety problems.
3. Sampling and Analysis:
- a) Where, in the opinion of the Company, a significant amount of wastewater is involved, the customer shall install, as part of the building service line, a manhole for the purpose of sampling, measurement, and observation of the discharge. The manhole will be constructed according to Company specifications and in a manner that insures accessibility at all times.
  - b) All measurements, sampling, testing and analyses of the characteristics of waters and wastewaters to which reference is made in the Rules and Regulations of the Company, shall be determined in accordance with 40 CFR Part 136.

- c) All inspections, measurements, sampling, testing and analyses deemed by the Company to be necessary under this Section or any other part of the Rules and Regulations of the Company, shall be done by the Company or its agents, employees or contractors. If the inspections, sampling, measurements, testing and/or analyses determine that a customer has created a situation which is in violation of any statute, ordinance, rule or regulation, then the customer shall be required to pay all costs incurred in remedying the situation. Otherwise, the costs involved are to be born by the Company. Costs assessed against a customer pursuant to this Section, shall be in addition to any other fees charged by the Company. The costs shall be payable within thirty (30) days of presentation of an invoice to the customer at their current billing address.
  - d) Where the Company deems it advisable, it may require any customer discharging wastewater to install and maintain, at his or her own expense, in a manner approved by the Company or its representative, a metering device to continuously measure and record the flow of the wastewater so discharged. The customer shall have ninety (90) days from the date of notice to comply with the Company's directive.
4. Disposal of Wastes From Holding and Septic Tanks or Cesspools: No person shall dispose of wastes from holding and septic tanks, cesspools, or other such sources of domestic waste to the Company's wastewater system, except as designated by the Company.
  5. Penalties: The Company reserves the right to deny wastewater service for violation of any provision of these regulations, subject to PUC rules and regulations.
  6. Damage to System and Indemnification: In the event of any damage to the Company's wastewater system caused by a customer, such damage shall be immediately reported to the Company and said customer shall reimburse Company for the costs of repairs.
  7. Emergency Termination of Service: If a violation consists of the discharge of an explosive or flammable material or any other material which is highly toxic or creates a toxic gas so that there is imminent danger to the personnel, property or treatment process of the Company, or to the public or the environment, then the Company shall take whatever action is necessary to halt service and to protect the life and property.

*SECTION G - Company Collection Main Extensions for a Bona Fide Service Applicant*

1. Request by a Bona Fide Service Applicant: When the Applicant making an application for wastewater service is determined by the Company to be a bona fide service applicant, the Company will execute a Extension Agreement for a Bona Fide Service Applicant to the extent that the contents do not materially handicap its ability to secure a fair return on investment or does not unduly burden its existing customers consistent with the following directives:

- a) The collection main extension will be funded by the Company without a customer advance from the bona fide service applicant where the annual revenue from the collection main extension will equal or exceed the Company's annual collection main extension costs.
- b) If the annual revenue from the collection main extension will not equal or exceed the Company's annual collection main extension costs, a bona fide service applicant may be required to provide a customer advance towards the Company's cost of construction for the collection main extension. The Company's investment for the collection main extension shall be the portion of the total construction costs which generate the annual collection main extension costs equal to annual revenue from the collection main extension. The customer advance amount shall be determined by subtracting the Company's investment for the collection main extension from the total construction costs.
- c) The Company's investment for the collection main extension shall be based on the following formula, where X equals the Company's investment attributed to each bona fide service applicant:

$$X = [AR - OM] \text{ divided by } [I + D] ; \text{ where:}$$

AR = the Company's annual revenue,

OM = the Company's operating and maintenance costs,

I = the Company's current debt ratio multiplied by the  
Company's weighted long-term debt cost rate, and

D = the Company's current depreciation accrual rate.

2. Definitions: The following words or phases, when used in this Section G shall have the meanings assigned below unless context specifically and clearly indicates otherwise.

- a) Annual Collection Main Extension Costs: The sum of a Company's additional annual operating and maintenance costs, debt service costs and depreciation charges associated with the collection main extension.
- b) Annual Revenue: The Company's expected additional annual revenue from the collection main extension based on the Company's currently effective tariff rates and on the average annual usage of customers similar in nature and size to the bona fide service applicant.
- c) Bona Fide Service Applicant: A person or entity applying for wastewater service to an existing or proposed structure within the Company's franchise territory for which a valid occupancy or building permit has been issued if the structure is either a primary residence of the applicant or a place of business. An applicant shall not be deemed a bona fide service applicant if:
  - 1) an applicant is requesting wastewater service to a building lot, subdivision or a secondary residential dwelling;
  - 2) the request for service is part of a plan for the development of a residential dwelling or subdivision; or
  - 3) the request for service requires special utility service.
- d) Collection Main Extension: An extension to the Company existing collection main system which is necessary to serve a bona fide service applicant's property located within the Company's franchise territory.
- e) Debt Service Costs: The Company's additional annual cost of debt associated with financing the collection main extension's investment based on the current debt ratio and weighted long-term debt cost rate for the Company, or that of a comparable jurisdictional wastewater utility.
- f) Depreciation Charges: The Company's additional annual depreciation charges associated with the collection main extension's investment, based on the current depreciation accrual rates for the Company, or that of a comparable jurisdictional wastewater utility.
- g) Operating and Maintenance Costs: The Company's average annual operating and maintenance costs associated with serving an additional customer, including customer accounting, billing and collection, power, chemicals, and other variable costs based on the current total Company level of such costs, as well as costs particular to the specific needs of that customer.

- h) Special Utility Service A person or entity applying for wastewater service to an existing or proposed structure within the Company's franchise territory will be deemed to be requesting special utility service if:
- 1) if the wastewater service exceeds that required for one (1) EDU of domestic sanitary wastewater discharge;
  - 2) if the wastewater service is temporary service less than one year or seasonal; or
  - 3) if the wastewater discharge needs are already adequately met by an alternative means.
3. Customer Advance Financing, Refunds and Facilities on Private Property:
- a) When a customer advance is required from a bona fide service applicant, and an additional customer or customers attach their building service lines to the collection main extension within a ten (10) years period, the Company shall refund a portion of the advance to the customer. Deposits made for additional facilities other than the collection main extension are Contributions-In-Aid-of-Construction and are not refundable.
  - b) The Company will refund to the bona fide service applicant, during a period of ten (10) years from the signing date of the Final Memorandum, a per customer amount for each additional bona fide service applicant from whom a service lateral connection is directly attached to such collection main extension, as distinguished from extensions or branches thereof. Provided, however, that the total amount refunded shall not exceed the original deposit without interest, and provided that all or any part of the deposit not refunded within the said ten (10) year period shall become the property of the Company, and shall be treated as Contributions-in-Aid-of-Construction for ratemaking purposes. The per customer refund amount shall equal the Company's investment attributed to each bona fide service applicant as calculated in the formula contained in Section G, Rule 1, Subsection (c) of this tariff.
  - c) The Company shall require the bona fide service applicant to pay in advance a reasonable charge for any equipment or devices installed on private property for the exclusive use of the bona fide service applicant. These other facilities which may be installed by the Company, will be owned by, maintained by, and will become the sole responsibility of the bona fide service applicant.

- d) Section G, Rule 1 (a) through (c) of this tariff does not apply to special utility service. By way of illustration and not limited to, special utility service component shall include: the cost for installation of facilities such as a manhole for the purpose of sampling, measurement, and observation of the discharge, an oversized service lateral or installation of or upgrade of existing pumping facilities as necessary to provide adequate service to the bona fide service applicant. An otherwise bona fide service applicant requesting service which includes a “special utility service” component is entitled to bona fide service applicant status, including the corresponding Company contribution toward the costs for the collection main extension which does not meet the special utility service criteria.

*SECTION H - Company Collection Main Extensions for a Land Developer*

1. A land developer who wants to request wastewater service to an area outside of the Company’s existing service territory but within its franchised territory shall execute a Collection Main Extension Agreement. The construction cost of the Collection Main Extension shall be estimated and shown in the Preliminary Memorandum. A Master Agreement may be executed where collection main extensions are to be made in phases over a period of time. A separate Agreement and payment of a separate Customer Advance shall be made with each phase.
2. The Preliminary Memorandum shall include a fee for the Company’s administrative, engineering and inspection costs to be paid by the land developer. The Company’s construction overhead costs which relate to its administrative, engineering and inspection expenses will be expressed as a percentage rate is applied to the land developer’s estimated and final cost of construction and is intended to offset the administrative, engineering and inspection costs that are incurred by the Company as a result of the project.
3. The land developer shall be required to install the collection main extension, service laterals and appurtenances through a pre-qualified contractor retained by the land developer and to pay all costs related thereto. The Company shall supply the land developer with a list of Company approved contractors. At the sole discretion of the Company, the Company may undertake construction of all or part of the facilities otherwise subject to this section, in which event the land developer will retain financial responsibility for the installation of collection mains, service laterals and appurtenances as specified.

4. All construction costs, whether initially incurred by the land developer or the Company, related to the collection main extension shall be the responsibility of the land developer.
5. Collection mains, service laterals and appurtenance installation work shall be performed in accordance with the specifications and conditions of the Company.
6. All costs of materials, installations, permits, inspection and the Company's construction overhead costs required to serve the land developer's property shall be the responsibility of the land developer. The land developer shall contract directly with a pre-qualified contractor, recognized and approved by the Company, for all collection mains, service laterals and appurtenances required to serve the project.
7. Any construction involving pre-existing facilities of the Company including, but not limited to, relocation of existing facilities and connection of collection mains or service laterals with existing facilities shall be the responsibility of the land developer.
8. The land developer's estimate of the cost for the project must be acceptable to the Company. Estimates which appear to be inaccurate may be rejected by the Company.
9. The land developer shall obtain all necessary permits from federal, state and local authorities. If any of these authorities require the Company to obtain such permits, the Company will apply for the permits, at the land developer's expense.
10. All construction shall be subjected to inspection by the Company's employees or agents. No trenches shall be backfilled prior to approval from the Company's inspectors.
11. The land developer shall supply the Company with an accurate "as built" set of plans for the construction project. This set of "as built" plans shall be created in accordance with the specifications and conditions of the Company. The land developer's Engineer of Record shall provide a letter certifying the "as built" information is correct, and that all necessary properties, easements and/or right-of-ways has been identified with running descriptions.

12. The Company, in its sole discretion, will not accept ownership of the facilities or provide wastewater service to any connection there from until the Company determines:
  - a) That all construction related to the collection mains, service laterals and appurtenance installation work is properly completed accordance with the official plans and specifications;
  - b) That all of the facilities are acceptable for public service;
  - c) That the Company costs have been paid;
  - d) That a proper accounting of construction costs has been provided to the Company;
  - e) That the Company received certified copies of all legal instruments, duly recorded in the County Office of the Recorder of Deeds, describing the necessary properties, easements and/or right-of-way; and
  - f) That the Company has received the “as built” plans and the letter from the Engineer of Record, as specified above.
13. Following acceptance of the completion of all items specified above, ownership of all the facilities shall be transferred to the Company, at no cost to the Company and free and clear of any liens.
14. At the time of transfer of ownership of the facilities to the Company, the Company shall be provide, at no cost to the Company, all appropriate right-of-ways that are necessary for future access to repair, maintain, replace or other related reasons.
15. Upon completion of the ownership transfer, a Final Memorandum shall be prepared and completed by the land developer and signed by both parties showing the actual costs and the Company construction overhead costs.
16. The land developer shall warrant and be responsible for all maintenance of facilities constructed by the land developer and holds the Company harmless against all costs, expenses and losses, including, without limitation, incidental and consequential damages resulting from any defects in the facilities, including, without limitation, defects in materials and workmanship, which are discovered or arise within a one (1) year period following the signing of the Final Memorandum as described in Paragraph 15 above. As security for the land developer’s performance of its representation and warranty, simultaneously with the conveyance of the facilities to the Company, the land developer shall deliver to the

Company an executed performance bond or another Company approved financial instrument, in form and substance satisfactory to the Company. The performance bond shall be in the amount of one hundred percent (100%) of the total actual costs including the Company construction overhead costs. The performance bond shall have as the surety thereon such surety company, acceptable to the Company, as is authorized to write bonds of such character and amount under the laws of the Commonwealth of Pennsylvania. The attorney-in-fact, or other officer who signs the bond for a surety company, must file with such bond a certified copy of their power of attorney authorizing them to do so. Subject to the approval of the Company, the land developer may elect to deliver to the Company a performance bond in compliance with all requirements herein and in a form acceptable to the Company, from the land developer's contractors as the principal with the land developer and the Company as co obliges. The performance bond shall remain in force for a period of two (2) years, beginning on the date of transfer for the ownership of the facilities to the Company, as defined herein.

17. Once the Company is aware of a defect in the facilities, the land developer will be notified of the defect(s) within ten (10) business days. If the land developer fails to make or commence timely repairs or replacements of any defects in the facilities discovered or arising within the said two (2) year period, the land developer or his surety shall be liable to the Company for all costs arising there from. All documents referred to in or required by this paragraph, and the prior paragraph, shall be a form acceptable to the Company.

*SECTION I - Service Continuity*

1. Regularity of Service: The Company may, at any time, interrupt service in case of accident or for the purpose of making connections, alterations, repairs or changes, or for other reasons. The Company will, pursuant to Commission regulations at 52 Pa. Code § 67.1 and as circumstances permit, notify customers to be affected by service interruptions. The Company reserves the right to restrict the use of wastewater collection service whenever the public welfare may require it.
2. Liability for Damages:
  - a) Limitation of Damages for Service Interruptions—The Company's liability to a customer for any loss or damage from any excess or deficiency in the wastewater collection service due to any cause other than willful misconduct or negligence by the Company, its employees or agents shall be limited to an amount no more than the customer charge or minimum bill for

the period in question. The Company will undertake to use reasonable care and diligence in order to prevent and avoid interruptions in service, but cannot and does not guarantee that such will not occur.

- b) Responsibility for Owner's and Customer's Facilities—The Company shall not be liable for any loss or damage caused by reason of any breaks, leaks, stoppages or other defects in a building service line, pipes, joints, fixtures or other installations except where the expense or damage is a result of the negligence or willful misconduct of the Company, its employees or agents.

*SECTION J - Waiver*

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

*SECTION K - Amendment of Commission Regulations*

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

*SECTION L - Industrial and Commercial Establishments Service Limitations*

The U.S. Environmental Protection Agency (EPA) Regional Administrator has not determined that the Company needs a Pretreatment Program meeting the criteria established in Title 40 Code of Federal Regulations (CFR) Part 403. Therefore, the Company's NPDES permit currently does not required it to administer an approved Pretreatment Program to control the discharges from non-domestic sources. All industrial and commercial waste proposed for discharge into the Company's system shall be studied to determine the degree of pretreatment, if any, necessary in order that the waste will not adversely affect the collection system and/or the wastewater treatment facilities. The Company will have the authority to properly control any waste discharge into its system by regulating the rate of any waste discharge, by requiring necessary equalization and/or pretreatment, and by excluding certain waste, if necessary, to protect the integrity of the system.

1. Customer Limitations: No commercial or industrial waste, whether pretreated or not, may be discharged without prior written authorization from the Company. Customers specifically agree that service applies exclusively for domestic sanitary wastewater. If any customer discharges industrial or commercial waste that:
  - a) the existing wastewater treatment plant is unable to satisfactorily treat; or,
  - b) is not in compliance with discharge permit standards, disrupts the normal functioning of the existing wastewater treatment plant; or,
  - c) is more costly to treat than typical domestic sanitary wastewater; or,
  - d) requires the utilization of more wastewater treatment plant capacity per gallon of effluent than that required by average typical domestic sanitary wastewater, then;the customer shall provide, at the customer's own expense, such primary treatment as may be necessary before such waste is discharged into the Company mains.
2. Company Limitations: The Company will not be liable nor bound to increase wastewater treatment plant capacity and/or operations to accommodate industrial or commercial waste.
3. Specific dangers: In general, any waste will be considered harmful to the Company wastewater system if it may cause any of the following damaging effects:
  - a) chemical reaction either directly or indirectly with the materials of construction of the system in such a manner as to impair the strength or durability of the structures;
  - b) mechanical action that will destroy the structures;
  - c) restriction of the hydraulic capacity of the structures or system;
  - d) restriction of the normal inspection or maintenance of the structures or system;
  - e) danger to public health and safety; or
  - f) obnoxious condition contrary to public interest.

*SECTION M - Privilege to Investigate / Right of Access*

The Company's authorized representatives or agents of the Company shall have the right to access and/or enter at all reasonable hours, the customer's private property including the access to all parts of any premise connected to the system, for the purpose of examining and inspecting connections and fixtures, including the water and/or wastewater metering arrangement, or for disconnecting service for any proper cause. The inspections of premises will occur on a regular basis. The inspection of nonresidential customers may also occur at any hour the facility is in operation to aid in compliance monitoring.

*SECTION N - Rule Variance*

No employee of the Company can vary these Rules and Regulations, and no authorized representatives, agent or employee of the Company can bind it by any agreement or representation except when authorized in writing by the Company.

*The End.*

# **APPENDIX 1**

**Affiliated Interest Agreement**  
**Between**  
**Mainlines Manholes & Wastewater Treatment, Inc.**  
**and**  
**Springhouse Water Works, Inc.**  
**and**  
**Imperial Point Mobile Home Park, LLC**  
**and**  
**Imperial Point Properties, LLC**  
**and**  
**Waypoint Property Management, LLC**

This Affiliated Interest Agreement dated as of \_\_\_\_\_ is entered into between Mainlines, Manholes & Wastewater Treatment, Inc. (MMWT) a Pennsylvania corporation seeking a certificate of public convenience to become a certificated public utility, Springhouse Water Works, Inc. (Springhouse), a Pennsylvania corporation and certificated public utility, (collectively, Utilities) and Imperial Point Mobile Home Park, LLC, Imperial Point Properties, LLC and Waypoint Property Management, LLC, each of which is a Pennsylvania unregulated limited liability company (Unregulated Companies).

WHEREAS, Utilities may provide goods and services to each other.

WHEREAS, Utilities may provide service to service to certain Unregulated Companies.

WHEREAS, Utilities may take goods and services from certain Unregulated Companies.

WHEREAS, the provision of goods and services to and from Pennsylvania Public Utilities requires such agreements to be submitted to and approved by the Pennsylvania Public Utility Commission.

NOW, THEREFORE, in consideration of the mutual covenants and agreements hereinafter set forth and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto agree as follows:

**A. Transactions Between Utilities**

Springhouse will make its offers and/or employees, salaried and hourly, available as needed, to conduct the day-to-day operation of and perform management and supervisory duties of MMWT. Springhouse will also provide office space and vehicles. MMWT shall pay Springhouse a management fee of \$6,000.

MMWT and Springhouse may provide additional goods and services to the other at the lesser of cost or market.

**B. Provision of Utility Service to Unregulated Companies**

All provision of utility service to Unregulated Companies shall be at tariffed rates.

**C. Transactions Between Utility and Unregulated Companies**

Unregulated Companies may provide goods and services, such as vehicles, real property, construction, engineering, surveying, and maintenance to Utilities at the lesser of cost or market.

**D. Transactions Between Unregulated Companies**

This agreement shall not apply to the provision of goods and services between and among solely Unregulated Companies.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed as of the date first written above by their respective officers thereunto duly authorized.

**Mainlines Manholes & Wastewater Treatment, Inc.**

\_\_\_\_\_  
Print Name: \_\_\_\_\_

**Springhouse Waterworks, Inc.**

\_\_\_\_\_  
Print Name: \_\_\_\_\_

**Imperial Point Mobile Home Park, LLC**

\_\_\_\_\_  
Print Name: \_\_\_\_\_

**Imperial Point Properties, LLC**

\_\_\_\_\_  
Print Name: \_\_\_\_\_

**Waypoint Property Management, LLC**

\_\_\_\_\_  
Print Name: \_\_\_\_\_

**VERIFICATION**

I, Stacy Luciano, Manager of Mainlines, Manholes & Wastewater Treatment Inc., 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 to be able to prove the same at a 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).

  
Stacy Luciano, Manager

Dated: 8-14-24

## CERTIFICATE OF SERVICE

I hereby certify that I have this day served a true copy of the foregoing document upon the parties, listed below, in accordance with the requirements of 52 Pa. Code § 1.54 (relating to service by a party).

### BY CERTIFIED MAIL

Office of Consumer Advocate  
555 Walnut Street  
5<sup>th</sup> Floor Forum Place  
Harrisburg, PA 17101-1923

Office of Small Business Advocate  
555 Walnut Street  
1<sup>st</sup> Floor Forum Place  
Harrisburg, PA 17101

Grant Rosul  
Bureau of Investigation and Enforcement  
Pennsylvania Public Utility Commission  
Commonwealth Keystone Building  
400 North Street  
Harrisburg, PA 17120  
[grosul@pa.gov](mailto:grosul@pa.gov)

Office of Special Assistant  
Pennsylvania Public Utility Commission  
Commonwealth Keystone Building  
400 North Street  
Harrisburg, PA 17120

Dept of Environmental Protection  
CENTRAL OFFICE  
Rachel Carson State Office Building  
400 Market Street  
Harrisburg, PA 17101

Dept of Environmental Protection  
DEP Northwest Regional Office  
230 Chestnut Street  
Meadville, PA 16335

Girard Township (Erie County)  
10140 Ridge Road  
Girard, PA 16417

Fairview Township (Erie County)  
7471 Mccray Road  
Fairview, PA 16415

/s/ Whitney E. Snyder

Whitney E. Snyder  
Aaron D. Rosengarten

Dated this 16<sup>th</sup> day of August, 2024