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Michael W. Hassell

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File #: 181282

March 28, 2025

***VIA ELECTRONIC FILING***

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

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

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Dear Secretary Chiavetta:

By letter dated March 24, 2025, counsel for Middlesex Water Company (“Middlesex”) in the above-referenced proceeding wrote to the Pennsylvania Public Utility Commission (“Commission”) requesting “guidance on how it is to place” the \$1,675,000 in escrow directed by the Commission’s November 18, 2021 Order (“Order”). Aqua Pennsylvania, Inc. (“Aqua PA”) takes no position on whether the escrow amount is to be held by the Commission or is to be placed with a reputable banking establishment under appropriate escrow conditions. If the latter approach is used, the escrow terms should be provided to the Commission and Aqua PA for review prior to execution.

Middlesex also stated that it “wishes to confirm whether \$1,675,000 is still the appropriate amount to be placed in escrow.” Middlesex refers to a calculation of liability under income tax laws and changes to the tax laws under the Tax Cuts and Jobs Act of 2017. Aqua PA opposes any change to the escrow amount for two primary reasons. First, the Commission’s Order did not define the escrow to be held for any specific project or specific tax liability. The Commission’s Order clearly directs that the escrow is “to be used to offset the costs of replacing and remediating the existing infrastructure of the Twin Lakes system. Order, Ordering Paragraph No. 4. Second, the estimate provided by Aqua PA for the record in the proceeding was an initial estimate, which was subject to further refinement after Aqua took control of the Twin Lakes system under receivership and more fully investigated the condition of the system. Subsequent to the close of

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the record, Aqua PA has identified additional repairs and replacements that will be needed to the System. These additional repairs and replacements support the need to maintain the original escrow amount.

Respectfully submitted,

A handwritten signature in cursive script that reads "Michael W. Hassell".

Michael W. Hassell

MWH/dmc

cc: The Honorable Steven K. Haas (*via email*)  
Dan Searfoorce (*via email*)  
Sean Donnelly (*via email*)  
Sharon Webb (*via email*)  
Certificate of Service

## CERTIFICATE OF SERVICE

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

### VIA E-MAIL ONLY

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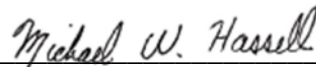
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*Counsel for Water Authority of Borough of  
Milford*

Date: March 28, 2025



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Mike W. Hassell