



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

BUREAU OF
INVESTIGATION
&
ENFORCEMENT

July 31, 2025

Via Electronic Filing

Matthew L. Homsher, Secretary
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street
Harrisburg, PA 17120

Re: Pennsylvania Public Utility Commission,
Bureau of Investigation and Enforcement v.
United States Gypsum Company
Docket No. C-2025-
I&E Formal Complaint (Assessment)

Dear Secretary Homsher:

Enclosed for electronic filing please find the **Formal Complaint** of the Bureau of Investigation and Enforcement of the Pennsylvania Public Utility Commission in the above-referenced matter.

Copies are being served on the parties of record in accordance with the attached Certificate of Service.

Should you have any questions, please do not hesitate to contact me.

Sincerely,

A handwritten signature in blue ink, appearing to read 'G. Rosul', written in a cursive style.

Grant Rosul
Prosecutor
Bureau of Investigation and Enforcement
PA Attorney ID No. 318204
(717) 783-5243
grosul@pa.gov

GR/ac
Enclosures

cc: Michael L. Swindler, Deputy Chief Prosecutor, I&E-Enforcement (*via email*)
As per Certificate of Service

NOTICE

A. You must file an Answer within 20 days of the date of service of this Complaint.

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

Matthew L. Homsher, Secretary
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street
Harrisburg, PA 17120

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

In Addition to filing your Answer with the Commission's Secretary, please electronically serve a copy on:

Grant Rosul, Prosecutor
Pennsylvania Public Utility Commission
Bureau of Investigation and Enforcement
400 North Street, 3rd Floor West
Harrisburg, PA 17120
grosul@pa.gov

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

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

Matthew L. Homsher, Secretary
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street
Harrisburg, PA 17120

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

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

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

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

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Pennsylvania Public Utility Commission	:	
Bureau of Investigation and Enforcement	:	
	:	
v.	:	Docket No. C-2025-
	:	
United States Gypsum Company	:	

FORMAL COMPLAINT

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

I. PARTIES AND JURISDICTION

1. The Pennsylvania Public Utility Commission, with a mailing address of 400 North Street, Harrisburg, PA 17120, is a duly constituted agency of the Commonwealth of Pennsylvania empowered to regulate pipeline operators pursuant to Section 501(a) of Act 127, 58 P.S. § 801.501(a).

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

3. Complainant is represented by:

Grant Rosul
Prosecutor
Pennsylvania Public Utility Commission
Bureau of Investigation and Enforcement
Commonwealth Keystone Building
400 North Street
Harrisburg, PA 17120
grosul@pa.gov

4. Respondent is United States Gypsum Company, utility code 1714338, whose mailing address for communication relating to Assessments is P.O. Box 982126, El Paso, TX 79998-2126, Attn: Steven Richmond. On March 5, 2012, Respondent registered for the first time with the Commission as pipeline operator at Docket No. A-2012-2292263.

5. Respondent is a “pipeline operator” as that term is defined at Section 102 of Act 127, 58 P.S. § 801.102, as it “owns or operates equipment or facilities in [the Commonwealth of Pennsylvania] for the transportation of gas or hazardous liquids by pipeline or pipeline facility regulated under Federal pipeline safety laws.”

6. Respondent, as a pipeline operator, is subject to the power and authority of this Commission pursuant to Section 501(b) of Act 127, 58 P.S. § 801.501(b), which requires pipeline operators to comply with the Act and the terms and conditions of the orders issued under the Act.

7. Section 501(a) of Act 127, 58 P.S. § 801.501(a), authorizes and obligates the Commission “to supervise and regulate pipeline operators within this Commonwealth consistent with Federal pipeline safety laws.”

8. Section 501(a)(7) of Act 127, 58 P.S. § 801.501(a)(7), authorizes the Commission “[t]o enforce Federal pipeline safety laws and, after notice and opportunity for a hearing, impose civil penalties and take other appropriate enforcement action.”

9. Section 502(a) of Act 127, 58 P.S. § 801.502(a), authorizes the Commission to impose civil penalties on pipeline operators who violate the Act. Under Section 502(a), pipeline operators are subject to a civil penalty provided under Federal pipeline safety laws or Section 3301(c) of the Public Utility Code, 66 Pa.C.S. § 3301(c), whichever is greater. Section 3301(c) of the Public Utility Code, 66 Pa.C.S. § 3301(c), allows for the imposition of a civil penalty not to exceed \$200,000 for each violation for each day that the violation persists subject to a maximum civil penalty of \$2,000,000 for any related series of violations.

10. Section 503(b) of Act 127, 58 P.S. § 801.503(b), authorizes the Commission to levy upon applicable pipeline operators a yearly assessment. The Commission’s total costs of the Act 127 gas safety program, less costs otherwise reimbursed by the federal government, will be allocated among the newly regulated entities in proportion to their miles of intrastate regulated pipelines.

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

II. FACTUAL BACKGROUND

2023-2024 FISCAL YEAR

12. On or about August 24, 2023, Respondent reported to the Commission 19.6 jurisdictional pipeline miles on its Act 127 Pennsylvania Pipeline Operator Annual

Registration form for the 2022 calendar year (“2022 Annual Registration Form”). A copy of Respondent’s 2022 Annual Registration Form is attached as I&E Exhibit 1.

13. On or about September 6, 2023, the Commission mailed to Respondent, by certified mail and email, an assessment invoice for the July 1, 2023, to June 30, 2024, Fiscal Year (“2023-2024 Fiscal Year”) that was based on Respondent’s reported, jurisdictional pipeline miles for the 2022 calendar year. Respondent’s assessment was \$1,882. A copy of the assessment invoice is attached as I&E Exhibit 2.

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

15. The assessment invoice and notice of assessment were mailed to Respondent’s mailing address on file with the Commission, P.O. Box 982126, El Paso, TX 79998-2126.

16. The assessment invoice and notice of assessment were also emailed to Respondent’s email addresses on file with the Commission, chager@usg.com and steven.richmond@usg.com.

17. On or about September 18, 2023, Respondent provided an electronic signature to the United States Postal Service for the certified mailing, which indicated that it received the assessment invoice and notice of assessment for the 2023-2024 Fiscal Year. A copy of the electronic signature for the certified mailing is attached as I&E Exhibit 4.

18. The Commission received neither objections nor payment from Respondent to the assessment amount set forth in the 2023-2024 Fiscal Year Assessment Invoice.

19. On October 30, 2023, the Commission's Bureau of Administration ("ADM") sent Respondent a letter warning Respondent that if it did not pay its 2023-2024 Fiscal Year Assessment within 30 days of receipt of the letter, then ADM would refer the matter to I&E for prosecution.

20. Respondent failed to pay its 2023-2024 Fiscal Year Assessment Invoice in the amount of \$1,882.

2024-2025 FISCAL YEAR

21. On or about August 22, 2024, Respondent reported to the Commission 19.6 jurisdictional pipeline miles on its Act 127 Pennsylvania Pipeline Operator Annual Registration form for the 2023 calendar year ("2023 Annual Registration Form"). A copy of Respondent's 2023 Annual Registration Form is attached as I&E Exhibit 5.

22. On or about September 6, 2024, the Commission mailed to Respondent, by certified mail, an assessment invoice for the July 1, 2024, to June 30, 2025, Fiscal Year ("2024-2025 Fiscal Year") that was based on Respondent's reported, jurisdictional pipeline miles for the 2023 calendar year. Respondent's assessment was \$1,823. A copy of the assessment invoice is attached as I&E Exhibit 6.

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

24. The assessment invoice and notice of assessment were mailed to Respondent's mailing address on file with the Commission, P.O. Box 982126, El Paso, TX 79998-2126.

25. On or about September 9, 2024, Respondent provided an electronic signature to the United States Postal Service for the certified mailing, which indicated that it received the assessment invoice and notice of assessment for the 2024-2025 Fiscal Year. A copy of the electronic signature for the certified mailing is attached as I&E Exhibit 8.

26. The Commission received neither objections nor payment from Respondent to the assessment amount set forth in the 2024-2025 Fiscal Year Assessment Invoice.

27. On October 21, 2024, the Commission's Bureau of Administration ("ADM") sent Respondent a letter by first class mail warning Respondent that if it did not pay its 2024-2025 Fiscal Year Assessment within 30 days of receipt of the letter, then ADM would refer the matter to I&E for prosecution. The letter also stated that in addition to Respondent's 2024-2025 Fiscal Year Assessment balance of \$1,823, Respondent had a past due Assessment balance from the 2023-2024 Fiscal Year of \$1,882.

28. Because Respondent had not paid its outstanding assessment within the timeframe specified in ADM's warning letter, the matter was referred to I&E.

29. On or about March 10, 2025, I&E again sent Respondent by first class mail a letter warning Respondent that if it did not pay its 2024-2025 Fiscal Year Assessment within 20 days of receipt of the letter, then I&E would file a Formal Complaint against Respondent seeking payment of the outstanding assessment and a civil penalty and revocation of Respondent's Certificate.

30. Respondent failed to pay its cumulative 2023-2024 Fiscal Year and 2024-2025 Fiscal Year assessment invoices in the amount of \$3,705.

III. VIOLATIONS

Counts 1 and 2

31. That Respondent failed to satisfy its 2023-2024 and 2024-2025 Fiscal Year Assessments in that it did not pay the amounts due within thirty (30) days of receipt of the invoice. If proven, this is a violation of Section 503(b) of Act 127, 58 P.S. § 801.503(b). The Bureau of Investigation and Enforcement proposes a civil penalty of 25 percent of the outstanding assessment balance, or \$926. This civil penalty is based on the nature of the violation,¹ Respondent's history of compliance with Act 127,² the need to deter future violations of the Act,³ and past Commission decisions in similar cases.⁴

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

- 1) Respondent be ordered to pay a total of \$4,631, which consists of its outstanding assessment balance of \$3,705 and a total civil penalty of \$926. Said payment should be made by certified check, business check, or money order, made payable to the "Commonwealth of Pennsylvania" with the docket number of this proceeding listed, and mailed to the Secretary's Bureau of the Commission; and
- 2) If payment of the outstanding assessment balance and civil penalty is not made, the Bureau of Investigation and Enforcement requests that:
 - a) The Commission issue an Order to cancel the Certificate of Public Convenience issued to Respondent; and

¹ I&E submits that this proposed civil penalty amount is just as it is within the parameters of 49 U.S.C.A. § 60122(a)(1) and 66 Pa.C.S. § 3301(c) and is commensurate with the severity of the violations.

² A review of the Commission's records for a period of three (3) years prior to the date of the filing of this Complaint demonstrates that Respondent does not have an acceptable compliance history with the Commission, having failed to pay its assessments for the past two fiscal years as required under Section 503(b) of Act 127, 58 P.S. § 801.503(b).

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

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

- b) The matter be referred to the Pennsylvania Office of Attorney General for collection of all outstanding amounts due and any other action as deemed appropriate.

Respectfully submitted,



Grant Rosul
Prosecutor
PA Attorney ID No. 318204

Pennsylvania Public Utility Commission
Bureau of Investigation and Enforcement
Commonwealth Keystone Building
400 North Street
Harrisburg, PA 17120
(717) 783-5243
grosul@pa.gov

Date: July 31, 2025

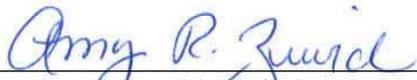
**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Pennsylvania Public Utility Commission	:	
Bureau of Investigation and Enforcement	:	
	:	
v.	:	Docket No. C-2025-
	:	
United States Gypsum Company	:	

VERIFICATION

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

Date: July 31, 2025



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

I&E Exhibit 1



**Act 127
Pennsylvania Pipeline Operator Annual Registration Form**

Please submit completed form by March 31

Registration for Previous Calendar Year Ending: 2022
Docket Number: A-2012-2292263

- If you need help getting your docket number,
- Go to www.puc.pa.gov > Filing & Resources > Issues, Laws & Regulations > Act 127 (Pipeline Act).
 - On the Act 127 page you will see a link on the lower section of the page under Pipeline Operators Registry.
 - Click on the link to "View Current List of Registered Pipeline Operators."
 - Click on the utility code next to your name; find the Docket Number (A-2012-xxxxxx) under the Docketed Cases.

1. Registrant (Full name of pipeline operator): United States Gypsum Company

Comments: If applicable, explain any changes to your company name or legal status (acquisition, merger, etc.) in the past calendar year.

2. Types of Pipelines and/or Facilities.
Please note that natural gas public utilities are not required to file this form.
Pipelines and/or facilities covered by this form are associated with the following types of facilities and transport the following types of commodities: (select all that apply)

Gas Distribution

Natural Gas Propane Gas

Gas Transmission

Natural Gas
Propane Gas
Other Gas Define:

Gas Gathering

Hazardous Liquid
Other Define:

3. Main Mailing Address:
Provide the address to which the Commission will serve all correspondence relating to this registration.

Street Address/P. O. Box: 550 W. Adams Street
City, State, Zip Code: Chicago, IL 60661

4. Physical Address:
Provide the address of your primary Pennsylvania facility. This address is needed by the Commission to perform inspections and onsite visits.
Do not provide a post office box number.

Street Address: 86 PPL Road
City, State, Zip Code: Danville, PA 17821

5. US DOT Operator ID Number:
Provide the number assigned to you by the United States Department of Transportation, Pipeline Hazardous and Materials Safety Administration (PHMSA). 20236

6. PA L&I Propane Registration Number:
Provide your propane registration number with the Pennsylvania Department of Labor and Industry (if applicable). If you do not have a number, please enter "N/A". N/A

7.	Regulatory Contact Information: <i>Complete in full with contact information of the person in your company the Commission can contact for questions and other matters pertaining to your registration and operations.</i>
Name:	Chinedu Udeogalanya
Street Address:	550 West Adams Street
City, State, Zip Code:	Chicago, IL 60661
Email Address:	cudeogalanya@usg.com
Telephone Number:	(312) 436-5892
8.	Assessment Contact Information: <i>Complete in full with contact information of the person in your company who is responsible for receiving the Commission's assessment (billing) invoices and paying the assessment under Act 127.</i>
Name:	Chinedu Udeogalanya
Street Address:	550 West Adams Street
City, State, Zip Code:	Chicago, IL 60661
Email Address:	cudeogalanya@usg.com
Telephone Number:	(312) 436-5892
9.	Federal EIN Number (if applicable): 36-1898410
10.	Pipeline Emergency (PEMA) Contact Information: <i>Complete in full with contact information of the person in your company who the Commission can call in an emergency situation. This information is critical to the Commission's interactions with the Pennsylvania Emergency Management Authority (PEMA).</i>
Name:	Chinedu Udeogalanya
Street Address:	550 West Adams Street
City, State, Zip Code:	Chicago, IL 60661
Email Address:	cudeogalanya@usg.com
Telephone Number:	(312) 436-5892
11.	Attorney (if applicable): <i>Complete this section only if an attorney is filing this registration form on your company's behalf.</i>
Name:	
Street Address:	
City, State, Zip Code:	
Email Address:	
Telephone Number:	
12.	Operational Information:
Comments: Report any newly installed pipeline, and explain any additions, deletions or variations since your previous year's registration.	

- Complete Attachments “A” and “B”. For each Pennsylvania gas or hazardous liquids pipeline, provide the in-state mileage in operation as of December 31 of the prior year, by class and by county. Mileage should be reported for each individual pipe. Multiple pipelines in one trench are considered individual pipes for reporting purposes. If you have no miles to report on these attachments, check the appropriate block at the top of the form(s).
- Complete Attachment “C” by providing the country of manufacture and mileage data for all tubular steel products installed in the prior calendar year in Pennsylvania for the exploration, gathering or transmission of natural gas or hazardous liquids. If you have no data to report on this attachment, check the appropriate block at the top of the form.

13. Filing Fee:

The filing fee for this Annual Registration Form is \$250, payable to the “Commonwealth of Pennsylvania.”
The filing fee can either be mailed or electronically paid when eFiling your form with the Commission’s eFiling system.
NOTE: If you are a Propane Distributor registered with the PA L&I or a Borough, you are exempt from paying this filing fee.

Fee Exemptions (please indicate if either exemption applies):

Propane Distributor registered with PA L&I

Borough

14. Verification:

The person responsible (corporate officer or attorney) for filing your Annual Registration Form must affix his or her signature and verify that all information provided on the form is true to the best of his or her knowledge, information and belief. NOTE: Registration Forms that are not verified will not be accepted for filing.

I hereby state that the information in this application is true and correct to the best of my knowledge, information and belief. I understand that the statements herein are made subject to the penalties of 18 Pa. C.S. § 4904 (relating to unsworn falsification to authorities).

Name: Chinedu Udeogalanya	Signature: Udeogalanya, Chinedu	<small>Digitally signed by Udeogalanya, Chinedu DN: cn=Udeogalanya, Chinedu, c=US, o=Engineering, ou=Engineering Department, email=CUdeogalanya@usg.com Date: 2023.03.21 13:08:14 -0500'</small>
Title: Manager - Pipelines	Date:	

15. Registration:

eFiling:

Registration Forms may be eFiled with the PUC. If eFiling your renewal form, go to <http://www.puc.pa.gov> and click on the eFiling link on the bottom of the page under Issues, News & Reports. Please choose “Existing Case” as the type of filing and enter your docket number where indicated.

By mail:

Send original, signed copy of registration form along with attachments and filing fee (if applicable) to:

Secretary, PA Public Utility Commission
Keystone Building, 2nd Floor
400 North Street
Harrisburg, PA 17120

Reminders:

- It is the responsibility of registrants to keep the Commission notified of any changes to your contact information by providing notice, in writing, to the Commission’s Secretary at the above address.
- Incomplete registration forms or those missing any attachments are unacceptable for filing and will be delayed for processing until the required information is sent to the Commission’s Secretary’s Bureau. If you require assistance or have questions when completing this form, call 717-772-7777.
- Registrations are public records. Accordingly, DO NOT place social security numbers, credit card numbers, bank account numbers or other confidential information on the registration form.

*****PLEASE KEEP A COPY OF YOUR COMPLETED REGISTRATION FORM FOR YOUR RECORDS*****

Additional Comments: Use this section to add any additional information:

Attachment A

Hazardous Liquids Lines
Calendar Year Ending: 2022
Pipeline Operator: United States Gypsum Company

Please check here if you have no reportable Hazardous Liquids Lines

Please report mileage to the nearest 1/10th of a mile.

HCA = High Consequence Area

County	Intrastate		Interstate		Total
	Non-HCA	HCA	Non-HCA	HCA	
Adams					0.0
Allegheny					0.0
Armstrong					0.0
Beaver					0.0
Bedford					0.0
Berks					0.0
Blair					0.0
Bradford					0.0
Bucks					0.0
Butler					0.0
Cambria					0.0
Cameron					0.0
Carbon					0.0
Centre					0.0
Chester					0.0
Clarion					0.0
Clearfield					0.0
Clinton					0.0
Columbia					0.0
Crawford					0.0
Cumberland					0.0
Dauphin					0.0
Delaware					0.0
Elk					0.0
Erie					0.0
Fayette					0.0
Forest					0.0
Franklin					0.0
Fulton					0.0
Greene					0.0
Huntingdon					0.0
Indiana					0.0
Jefferson					0.0
Juniata					0.0
Lackawanna					0.0
Lancaster					0.0
Lawrence					0.0
Lebanon					0.0
Lehigh					0.0
Luzerne					0.0
Lycoming					0.0
McKean					0.0
Mercer					0.0
Mifflin					0.0
Monroe					0.0
Montgomery					0.0

Montour					0.0
Northampton					0.0
Northumberland					0.0
Perry					0.0
Philadelphia					0.0
Pike					0.0
Potter					0.0
Schuylkill					0.0
Snyder					0.0
Somerset					0.0
Sullivan					0.0
Susquehanna					0.0
Tioga					0.0
Union					0.0
Venango					0.0
Warren					0.0
Washington					0.0
Wayne					0.0
Westmoreland					0.0
Wyoming					0.0
York					0.0
Total	0.0	0.0	0.0	0.0	0.0

Attachment B

Mileage
Calendar Year Ending: 2022
Pipeline Operator: United States Gypsum Company

Please check here if you have no miles to report

Act 127 mileage reporting for this form should not include any pipelines subject to the exclusive jurisdiction of the Federal Energy Regulatory Commission.

Please report mileage to the nearest 1/10th of a mile.

County	Number of Farm Taps	Class 1 Gathering (Conventional)	Class 1 Gathering (Unconventional)	Gathering, Transmission & Distribution				
				Class 1 Transmission & Distribution	Class 2 Gathering Transmission & Distribution	Class 3 Gathering Transmission & Distribution	Class 4 Gathering Transmission & Distribution	Total Class 1 T&D + Class 2+3+4 G,T&D
Adams								0.0
Allegheny								0.0
Armstrong								0.0
Beaver				1.1		1.2		2.3
Bedford								0.0
Berks								0.0
Blair								0.0
Bradford								0.0
Bucks								0.0
Butler								0.0
Cambria								0.0
Cameron								0.0
Carbon								0.0
Centre								0.0
Chester								0.0
Clarion								0.0
Clearfield								0.0
Clinton								0.0
Columbia								0.0
Crawford								0.0
Cumberland								0.0
Dauphin								0.0
Delaware								0.0
Elk								0.0
Erie								0.0
Fayette								0.0
Forest								0.0
Franklin								0.0
Fulton								0.0
Greene								0.0
Huntingdon								0.0
Indiana								0.0
Jefferson								0.0
Juniata								0.0
Lackawanna								0.0
Lancaster								0.0
Lawrence								0.0
Lebanon								0.0
Lehigh								0.0
Luzerne								0.0
Lycoming				5.9	3.7			9.6

McKean								0.0
Mercer								0.0
Mifflin								0.0
Monroe								0.0
Montgomery								0.0
Montour				4.4	2.0	1.3		7.7
Northampton								0.0
Northumberland								0.0
Perry								0.0
Philadelphia								0.0
Pike								0.0
Potter								0.0
Schuylkill								0.0
Snyder								0.0
Somerset								0.0
Sullivan								0.0
Susquehanna								0.0
Tioga								0.0
Union								0.0
Venango								0.0
Warren								0.0
Washington								0.0
Wayne								0.0
Westmoreland								0.0
Wyoming								0.0
York								0.0
Total	0.0	0.0	0.0	11.4	5.7	2.5	0.0	19.6

I&E Exhibit 2



Commonwealth of Pennsylvania
Pennsylvania Public Utility Commission
Harrisburg, PA 17105-3265
GENERAL ASSESSMENTS INVOICE

Invoice Date	Invoice Number
9/8/2023	23-1714338
Fiscal Year	
July 1, 2023 to June 30, 2024	

UNITED STATES GYPSUM CO
STEVEN RICHMOND
PO BOX 982126
EL PASO TX 79998-2126

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

Reported assessable miles (19.6) x \$96.00	\$1,882.00
PAY THIS AMOUNT WITHIN 30 DAYS	\$1,882.00

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

MAIL PAYMENT TO:
PA PUC BAS - FISCAL SECTION 400 NORTH STREET HARRISBURG, PA 17120

FOLD AND CUT HERE

RETURN THIS PORTION WITH YOUR REMITTANCE

UNITED STATES GYPSUM CO
STEVEN RICHMOND
PO BOX 982126
EL PASO TX 79998-2126

Invoice Date	Invoice Number
9/8/2023	23-1714338
Fiscal Year	
July 1, 2023 to June 30, 2024	

PAY THIS AMOUNT WITHIN 30 DAYS	\$1,882.00
---------------------------------------	-------------------

I&E Exhibit 3

PENNSYLVANIA PUBLIC UTILITY COMMISSION
Harrisburg, PA 17120

NOTICE OF ASSESSMENT

EXPLANATION OF INVOICE FOR GENERAL ASSESSMENT
FOR FISCAL YEAR JULY 1, 2023 TO JUNE 30, 2024

In Section 510 of the Public Utility Code, 66 Pa. C.S. §510, the Pennsylvania General Assembly has authorized the Pennsylvania Public Utility Commission to assess all public utilities a percentage of their gross intrastate operating revenues for the preceding calendar year. Under Section 510, each public utility is required, on or before March 31 of each year to file with the Commission a statement of the utility's gross intrastate operating revenues for the preceding calendar year. After receiving the utilities' statements of gross intrastate operating revenues, the Commission sends general assessment invoices to all public utilities to advise each utility of the amount of assessment that utility owes based upon that utility's activity (gross intrastate operating revenues) in the preceding year. The enclosed assessment is for your proportionate share of the estimated expenses of the Public Utility Commission for the Commission's Fiscal Year July 1, 2023 to June 30, 2024.

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

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

Your assessment has been computed by multiplying your gross intrastate operating revenues for the calendar year 2022 by the assessment factor for the public utility group of which you are a member. Your gross intrastate operating revenues for 2022 have been taken from the Assessment Reports Form GAO-22, AR-22-RR or AR-22-MC which you have filed with the Commission, or have been estimated by the Commission if you failed to file a timely report. Gross operating revenue reported to the Commission on the Assessment Reports may have been revised by the Commission to accurately reflect assessable revenue. The assessment factors for the various public utility groups are set forth in Schedule B enclosed herewith.

The approved estimate of expenditures of the Commission for the period July 1, 2023 to June 30, 2024 payable as a General Assessment by the public utilities which the Commission regulates has been determined as follows:

Approved budget for the Commission for the Fiscal Year July 1, 2023 through June 30, 2024:	\$80,409,289
Deduct:	
Pipeline Operators Allocation per Act 127 of 2011	557,327
Various Fees Collected in FY 2022-23	249,139
UGWF Administration per Act 13 of 2012	552,500
Prior Year Cost Saving	13,400,000
UCR Collection for CY 2022	4,945,527
EGS/NGS Allocation per Act 155 of 2014	3,929,844
Total Deductions	<u>\$23,634,337</u>
General Assessment Total Amount	<u>\$56,774,952</u>

The way in which the total Public Utility Commission assessment of \$56,774,952 has been allocated to the various groups of public utilities as shown on Schedules A and B enclosed herewith.



Rosemary Chiavetta
Secretary
PA Public Utility Commission

MAKE INQUIRIES TO:

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

CONTACT INFORMATION:

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

**Allocation of Expenses based on percent of prior year Public Utility Group work
Budget Fiscal Year 2023-24**

SCHEDULE A

Group	Total Expenditures per Utility Group Calendar Year 2022	Percentage Distribution	Estimated Expenditures Fiscal Year 2023-2024 by Utility Group
Electric	\$25,325,914	39.4981%	\$22,425,027
Gas	\$17,476,744	27.2566%	\$15,474,922
Pipeline	\$649,219	1.0125%	\$574,846
Steam Heat	\$464,165	0.7239%	\$410,994
Tele./Tele.	\$5,471,855	8.5339%	\$4,845,118
Water/Sewer	\$8,466,894	13.2049%	\$7,497,076
Transportation - Passenger	\$1,815,983	2.8322%	\$1,607,980
Transportation - Property	\$1,832,032	2.8572%	\$1,622,174
Transportation - Rail	\$2,616,521	4.0807%	\$2,316,815
Total	\$64,119,327	100.0000%	\$56,774,952

SCHEDULE B

Group	Estimated Expenditures Fiscal Year 2023- 2024 by Utility Group	Gross intrastate revenues by utility group Calendar Year 2022	General Assessment Factor by Utility Group (Col. (a) / by Col. (b))
	(a)	(b)	(c)
Electric	\$22,425,027	\$9,985,247,844	0.002245815762
Gas	\$12,341,849 ⁽¹⁾	\$4,826,826,037	0.002556928488
Pipeline	\$574,846	\$15,095,914	0.038079575705
Steam Heat	\$410,994	\$144,371,036	0.002846789851
Tele./Tele.	\$4,845,118	\$1,431,000,912	0.003385824537
Water/Sewer	\$7,497,076	\$1,733,484,364	0.004324859316
Transportation - Passenger	\$1,600,381 ⁽²⁾	\$752,047,297	0.002128032381
Transportation - Property	\$791,702 ⁽³⁾	\$994,487,532	0.000796090423
Transportation - Rail	\$2,316,815	\$150,576,162	0.015386333197
Total	\$52,803,808	\$20,033,137,098	0.002635823223

⁽¹⁾ Federal reimbursement in the amount of \$3,133,073 is deducted prior to determination of the final FY 2023-24 factor for Gas utilities.

⁽²⁾ Federal reimbursement in the amount of \$7,599 is deducted prior to determination of the final FY 2023-24 factor for Transportation - Passenger utilities.

⁽³⁾ Federal reimbursement in the amount of \$830,472 is deducted prior to determination of the final FY 2023-24 factor for Transportation - Property utilities.

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PENNSYLVANIA PUBLIC UTILITY COMMISSION
Harrisburg, PA 17120

OFFICE OF CONSUMER ADVOCATE
NOTICE OF ASSESSMENT

EXPLANATION OF INVOICE FOR GENERAL ASSESSMENT FOR PENNSYLVANIA
OFFICE OF CONSUMER ADVOCATE, OFFICE OF ATTORNEY GENERAL
FOR FISCAL YEAR JULY 1, 2023 TO JUNE 30, 2024

The Pennsylvania Public Utility Commission is mandated under Act 15 of 1977, P.L. 19 as amended by Act 107 of 1978 and Act 25 of 1983, to levy upon the public utilities the Commission regulates a yearly assessment to fund the Pennsylvania Office of the Consumer Advocate (herein called Consumer Advocate), Office of the Attorney General. The Governor and the Appropriation Committees of the Pennsylvania House and Senate approved an estimated operating budget of \$6,752,000 for the Consumer Advocate for the Fiscal Year July 1, 2023 to June 30, 2024.

The enclosed assessment invoice shows your proportionate share of the expenses of the Consumer Advocate for the Fiscal Year July 1, 2023 to June 30, 2024.

YOU ARE REQUIRED TO PAY THIS INVOICE WITHIN THIRTY DAYS AFTER YOU RECEIVE IT. Objections to the assessment must be made in writing within 15 days and shall set out in detail the grounds upon which you regard the assessment to be excessive, erroneous, unlawful, or invalid. Objections may be filed only by the person, partnership, or corporation assessed. **FAILURE TO PAY THE ASSESSMENT WHEN PAYMENT IS DUE WILL SUBJECT YOU TO PENALTIES.**

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

Your Consumer Advocate assessment has been computed by multiplying your gross intrastate operating revenues for the calendar year 2022 by the assessment factor for the public utility group of which you are a member. Your gross intrastate operating revenues for 2022 have been taken from the report on Form GAO-22 which you have filed with the Commission, or have been estimated by the Commission, if you failed to file a timely report. Gross operating revenue reported to the Commission on the Assessment Reports may have been revised by the Commission to accurately reflect assessable revenue. The assessment factors for the various public utility groups are set forth in Schedule B enclosed herewith.

Estimate of the expenditures of the Office of Consumer Advocate for the
Fiscal Year July 1, 2023 through June 30, 2024: \$6,752,000

Deduct:

Credit from previous fiscal year \$597,353

Total OCA Assessment: \$6,154,647

The way in which the total Consumer Advocate assessment of \$6,154,647 has been allocated to the various groups of public utilities as shown on Schedules A and B enclosed herewith.



Rosemary Chiavetta
Secretary
PA Public Utility Commission

MAKE INQUIRIES TO:

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

CONTACT INFORMATION:

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

OFFICE OF CONSUMER ADVOCATE

Allocation of Expenses based on percent of prior year Public Utility Group workload
Budget Fiscal Year 2023-24

SCHEDULE A

Group	Total Expenditures per Utility Group Calendar Year 2022	Percentage Distribution	Estimated Expenditures Fiscal Year 2023-2024 by Utility Group
Electric	\$855,757	15.6322%	\$962,107
Gas	\$1,712,407	31.2807%	\$1,925,217
Steam Heat	\$0	0.0000%	\$0
Tele./Tele.	\$219,622	4.0119%	\$246,918
Water/Sewer	\$2,686,546	49.0752%	\$3,020,405
Total	\$5,474,332	100.0000%	\$6,154,647

SCHEDULE B

Group	Estimated Expenditures Fiscal Year 2023-2024 by Utility Group	Gross intrastate revenues by utility group Calendar Year 2022	General Assessment Factor by Utility Group (Col. (a) / by Col. (b))
	(a)	(b)	(c)
Electric	\$962,107	\$9,985,247,844	0.000096352841
Gas	\$1,925,217	\$4,826,826,037	0.000398857756
Steam Heat	\$0	\$144,371,036	0.000000000000
Tele./Tele.	\$246,918	\$1,431,000,912	0.000172549156
Water/Sewer	\$3,020,405	\$1,733,484,364	0.001742389526
Total	\$6,154,647	\$18,120,930,193	0.000339642995

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PENNSYLVANIA PUBLIC UTILITY COMMISSION
Harrisburg, PA 17120

OFFICE OF SMALL BUSINESS ADVOCATE
DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT
NOTICE OF ASSESSMENT

EXPLANATION OF INVOICE FOR GENERAL ASSESSMENT
FOR FISCAL YEAR JULY 1, 2023 TO JUNE 30, 2024

The Pennsylvania Public Utility Commission is mandated under Act 181 of 1988, to levy upon the public utilities the Commission regulates a yearly assessment to fund the Pennsylvania Office of Small Business Advocate (herein called Small Business Advocate). The Governor and the Appropriation Committees of the Pennsylvania House and Senate approved an estimated operating budget of \$2,126,000 for the Small Business Advocate for the Fiscal Year July 1, 2023 to June 30, 2024.

The enclosed assessment invoice shows your proportionate share of the expenses of the Small Business Advocate for the Fiscal Year July 1, 2023 to June 30, 2024.

YOU ARE REQUIRED TO PAY THIS INVOICE WITHIN THIRTY DAYS AFTER YOU RECEIVE IT. Objections to the assessment must be made in writing within 15 days and shall set out in detail the grounds upon which you regard the assessment to be excessive, erroneous, unlawful, or invalid. Objections may be filed only by the person, partnership, or corporation assessed. **FAILURE TO PAY THE ASSESSMENT WHEN PAYMENT IS DUE WILL SUBJECT YOU TO PENALTIES.**

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

Your Small Business Advocate assessment has been computed by multiplying your gross intrastate operating revenues for the calendar year 2022 by the assessment factor for the public utility group of which you are a member. Your gross intrastate operating revenues for 2022 have been taken from the report on Form GAO-22 which you have filed with the Commission, or have been estimated by the Commission, if you failed to file a timely report. Gross operating revenue reported to the Commission on the Assessment Reports may have been revised by the Commission to accurately reflect assessable revenue. The assessment factors for the various public utility groups are set forth in Schedule B enclosed herewith.

Estimate of the expenditures of the Office of Small Business Advocate for
the Fiscal Year July 1, 2023 through June 30, 2024: \$2,126,000

Deduct:

Credit from previous fiscal year \$311,945

Total Assessment: \$1,814,055

The way in which the total Small Business Advocate assessment of \$1,814,055 has been allocated to the various groups of public utilities as shown on Schedules A and B enclosed herewith.



Rosemary Chiavetta
Secretary
PA Public Utility Commission

MAKE INQUIRIES TO:

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

CONTACT INFORMATION:

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

OFFICE OF SMALL BUSINESS ADVOCATE

Allocation of Expenses based on percent of prior year Public Utility Group workload
Budget Fiscal Year 2023-24

SCHEDULE A

Group	Total Expenditures per Utility Group Calendar Year 2022	Percentage Distribution	Estimated Expenditures Fiscal Year 2023- 2024 by Utility Group
Electric	\$467,054	30.0000%	\$544,217
Gas	\$544,897	35.0000%	\$634,918
Steam Heat	\$15,568	1.0000%	\$18,141
Tele./Tele.	\$77,842	5.0000%	\$90,703
Water/Sewer	\$451,486	29.0000%	\$526,076
Total	\$1,556,847	100.0000%	\$1,814,055

SCHEDULE B

Group	Estimated Expenditures Fiscal Year 2023- 2024 by Utility Group	Gross intrastate revenues by utility group Calendar Year 2022	General Assessment Factor by Utility Group (Col. (a) / by Col. (b))
	(a)	(b)	(c)
Electric	\$544,217	\$9,985,247,844	0.000054502102
Gas	\$634,918	\$4,826,826,037	0.000131539441
Steam Heat	\$18,141	\$144,371,036	0.000125655398
Tele./Tele.	\$90,703	\$1,431,000,912	0.000063384306
Water/Sewer	\$526,076	\$1,733,484,364	0.000303478942
Total	\$1,814,055	\$18,120,930,193	0.000100108272

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PENNSYLVANIA PUBLIC UTILITY COMMISSION
Harrisburg, PA 17120

PENNSYLVANIA ONE CALL LAW
PUBLIC UTILITY COMMISSION DAMAGE PREVENTION COMMITTEE
NOTICE OF ASSESSMENT

EXPLANATION OF INVOICE FOR GENERAL ASSESSMENT
FOR FISCAL YEAR JULY 1, 2023 TO JUNE 30, 2024

The Pennsylvania Public Utility Commission is mandated under Act 50 of 2017, to levy upon the applicable public utilities the Commission regulates a yearly assessment to fund the Pennsylvania Public Utility Commission's Damage Prevention Committee (herein called Damage Prevention Committee or DPC). The Governor and the Appropriation Committees of the Pennsylvania House and Senate approved an estimated operating budget of \$1,486,711 for the Damage Prevention Committee for the Fiscal Year July 1, 2023 to June 30, 2024.

The enclosed assessment invoice shows your proportionate share of the expenses of the Damage Prevention Committee for the Fiscal Year July 1, 2023 to June 30, 2024.

YOU ARE REQUIRED TO PAY THIS INVOICE WITHIN THIRTY DAYS AFTER YOU RECEIVE IT. Objections to the assessment must be made in writing within 15 days and shall set out in detail the grounds upon which you regard the assessment to be excessive, erroneous, unlawful, or invalid. Objections may be filed only by the person, partnership, or corporation assessed. **FAILURE TO PAY THE ASSESSMENT WHEN PAYMENT IS DUE WILL SUBJECT YOU TO PENALTIES.**

Be sure that your personal check or money order is written out in the same amount as your assessment invoice, and make your remittance payable to, "Commonwealth of PA". **DO NOT SEND CASH.** Please note that rounding of your assessment to the nearest dollar has occurred. Your assessment for the PUC, including the OCA, OSBA and the DPC where applicable, has been combined into one invoice; one payment for all applicable assessments is acceptable. **A TWENTY DOLLAR (\$20.00) FEE WILL BE CHARGED FOR ALL DISHONORED OR BAD CHECKS REMITTED AS PAYMENT OF ASSESSMENTS.**

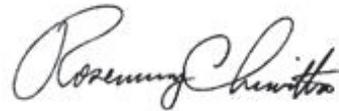
Your Damage Prevention Committee assessment has been computed by following the formula prescribed in the Act. We subtract from the estimated budget to operate the DPC in fiscal year 2023-24 the amount that was received in DPC fines in FY 2022-23 and Federal Grant funds that were received toward the operation of the program. Eighty percent of the remaining balance shall be included within the amount assessed to applicable public utilities under 66 PA.C.S. Section 510 and twenty percent of the remaining costs shall be assessed to the PA One Call System, with the fee to be paid to the Commission.

Estimate of the expenditures of the Damage Prevention Committee for the
Fiscal Year July 1, 2023 through June 30, 2024: \$1,486,711

Deduct:

Amount billed to Federal Grants (One Call Grant):	\$46,770
Amount of fines collected in FY 2022-23:	\$1,314,770
Prior year cost savings:	<u>\$116,137</u>
Total Assessment:	\$9,034
Amount paid by PA One Call System (20%):	\$1,807
Amount paid by public utilities (80%):	\$7,227

The way in which the total Damage Prevention Committee assessment of \$7,227 has been allocated to the various groups of public utilities as shown on Schedules A and B enclosed herewith.



Rosemary Chiavetta
Secretary
PA Public Utility Commission

MAKE INQUIRIES TO:

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

CONTACT INFORMATION:

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

DAMAGE PREVENTION COMMITTEE

Allocation of Expenses based on percent of prior year DPC workload
Budget Fiscal Year 2023-24

SCHEDULE A

Group	Total Expenditures per Utility Group Calendar Year 2022	Percentage Distribution	Estimated Expenditures Fiscal Year 2023- 2024 by Utility Group
Electric	\$143,854	15.6570%	\$1,132
Gas	\$433,026	47.1304%	\$3,406
Pipeline	\$23,519	2.5598%	\$185
Tele./Tele.	\$159,729	17.3848%	\$1,256
Water/Sewer	\$158,656	17.2680%	\$1,248
Total	\$918,784	100.0000%	\$7,227

SCHEDULE B

Group	Estimated Expenditures Fiscal Year 2023- 2024 by Utility Group (a)	Gross intrastate revenues by utility group Calendar Year 2022 (b)	General Assessment Factor by Utility Group (Col. (a) / by Col. (b)) (c)
Electric	\$1,132	\$9,985,247,844	0.000000113367
Gas	\$0 ⁽¹⁾	\$4,826,826,037	0.000000000000
Pipeline	\$185	\$15,095,914	0.000012254972
Tele./Tele.	\$1,256	\$1,431,000,912	0.000000877707
Water/Sewer	\$1,248	\$1,733,484,364	0.000000719937
Total	\$3,821	\$17,991,655,071	0.000000212376

⁽¹⁾ Federal reimbursement for the PHMSA Base Grant, in the amount of \$79,020, is deducted prior to determination of the final FY 2023-24 factor for gas utilities. The Base Grant covered the FY 2023-24 estimated expenditures of gas utilities; therefore, gas utilities will not receive a Damage Prevention assessment this Fiscal Year. The excess PHMSA Base Grant will be used to offset the estimated expenditures of gas utilities in the General Assessment factor calculation.

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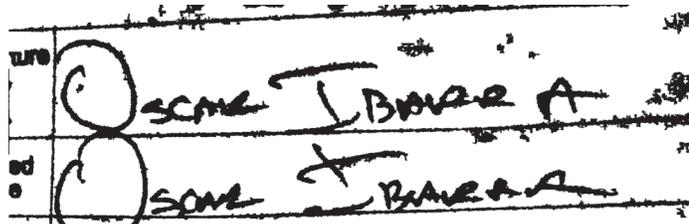
I&E Exhibit 4

Date Produced: 09/25/2023

Public Utility Commission:

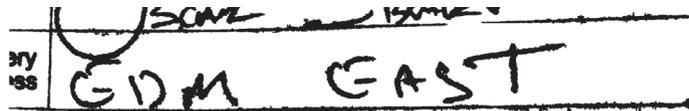
The following is the delivery information for Certified Mail™ item number 7196 9009 3502 9751 0753. Our records indicate that this item was delivered on 09/18/2023 at 11:48 a.m. in EL PASO, TX 79998. The scanned image of the recipient information is provided below.

Signature of Recipient :
(Authorized Agent)



Handwritten signature: SCME I BARRA A

Address of Recipient :



Handwritten address: GDM EAST

Thank you for selecting the Postal Service for your mailing needs. If you require additional assistance, please contact your local post office or Postal Service representative.

Sincerely,
United States Postal Service

The customer reference number shown below is not validated or endorsed by the United States Postal Service. It is solely for customer use.

Customer Reference Number: 0390830 21745740

I&E Exhibit 5



**Act 127
Pennsylvania Pipeline Operator Annual Registration Form**

Please submit completed form by March 31

Registration for Previous Calendar Year Ending: 2023
Docket Number: A-2012-2292263

If you need help getting your docket number,

- Go to our website, <http://www.puc.pa.gov> and go to the bottom section of the home page under Natural Gas.
- Click on the link for Pipeline Safety, then click on the link for Act 127 (Pipeline Act).
- On the Act 127 page you will see a link on the lower section of the page under Pipeline Operators Registry.
- Click on the link to "View Current List of Registered Pipeline Operators."
- Click on the utility code next to your name; find the Docket Number (A-2012-xxxxxx) under the Docketed Cases.

1. Registrant (Full name of pipeline operator): United States Gypsum Company

Comments: If applicable, explain any changes to your company name or legal status (acquisition, merger, etc.) in the past calendar year.

2. Types of Pipelines and/or Facilities.
Please note that natural gas public utilities are not required to file this form.
Pipelines and/or facilities covered by this form are associated with the following types of facilities and transport the following types of commodities: (select all that apply)

Gas Distribution

Natural Gas Propane Gas

Gas Transmission

Natural Gas
Propane Gas
Other Gas Define:

Gas Gathering

Hazardous Liquid
Other Define:

3. Main Mailing Address:
Provide the address to which the Commission will serve all correspondence relating to this registration.

Street Address/P. O. Box: 550 W. Adams Street
City, State, Zip Code: Chicago, IL 60661

4. Physical Address:
Provide the address of your primary Pennsylvania facility. This address is needed by the Commission to perform inspections and onsite visits.
Do not provide a post office box number.

Street Address: 86 PPL Road
City, State, Zip Code: Danville, PA 17821

5. US DOT Operator ID Number:
Provide the number assigned to you by the United States Department of Transportation, Pipeline Hazardous and Materials Safety Administration (PHMSA). 20236

6. PA L&I Propane Registration Number:
Provide your propane registration number with the Pennsylvania Department of Labor and Industry (if applicable). If you do not have a number, please enter "N/A". N/A

7.	Regulatory Contact Information: <i>Complete in full with contact information of the person in your company the Commission can contact for questions and other matters pertaining to your registration and operations.</i>
Name:	Chinedu Udeogalanya
Street Address:	550 West Adams Street
City, State, Zip Code:	Chicago, IL 60661
Email Address:	cudeogalanya@usg.com
Telephone Number:	(312) 436-5892
8.	Assessment Contact Information: <i>Complete in full with contact information of the person in your company who is responsible for receiving the Commission's assessment (billing) invoices and paying the assessment under Act 127.</i>
Name:	Chinedu Udeogalanya
Street Address:	550 West Adams Street
City, State, Zip Code:	Chicago, IL 60661
Email Address:	cudeogalanya@usg.com
Telephone Number:	(312) 436-5892
9.	Federal EIN Number (if applicable): 36-1898410
10.	Pipeline Emergency (PEMA) Contact Information: <i>Complete in full with contact information of the person in your company who the Commission can call in an emergency situation. This information is critical to the Commission's interactions with the Pennsylvania Emergency Management Authority (PEMA).</i>
Name:	Chinedu Udeogalanya
Street Address:	550 West Adams Street
City, State, Zip Code:	Chicago, IL 60661
Email Address:	cudeogalanya@usg.com
Telephone Number:	(312) 436-5892
11.	Attorney (if applicable): <i>Complete this section only if an attorney is filing this registration form on your company's behalf.</i>
Name:	
Street Address:	
City, State, Zip Code:	
Email Address:	
Telephone Number:	
12.	Operational Information:
Comments: Report any newly installed pipeline, and explain any additions, deletions or variations since your previous year's registration.	

- Complete Attachments “A” and “B”. For each Pennsylvania gas or hazardous liquids pipeline, provide the in-state mileage in operation as of December 31 of the prior year, by class and by county. Mileage should be reported for each individual pipe. Multiple pipelines in one trench are considered individual pipes for reporting purposes. If you have no miles to report on these attachments, check the appropriate block at the top of the form(s).
- Complete Attachment “C” by providing the country of manufacture and mileage data for all tubular steel products installed in the prior calendar year in Pennsylvania for the exploration, gathering or transmission of natural gas or hazardous liquids. If you have no data to report on this attachment, check the appropriate block at the top of the form.

13. Filing Fee:

The filing fee for this Annual Registration Form is \$250, payable to the “Commonwealth of Pennsylvania.”

The filing fee can either be mailed or electronically paid when eFiling your form with the Commission’s eFiling system.

NOTE: If you are a Propane Distributor registered with the PA L&I or a Borough, you are exempt from paying this filing fee.

Fee Exemptions (please indicate if either exemption applies):

Propane Distributor registered with PA L&I

Borough

14. Verification:

The person responsible (corporate officer or attorney) for filing your Annual Registration Form must affix his or her signature and verify that all information provided on the form is true to the best of his or her knowledge, information and belief. NOTE: Registration Forms that are not verified will not be accepted for filing.

I hereby state that the information in this application is true and correct to the best of my knowledge, information and belief. I understand that the statements herein are made subject to the penalties of 18 Pa. C.S. § 4904 (relating to unsworn falsification to authorities).

Name:

Signature:

Chinedu Udeogalanya

Title:

Date:

Manager - Pipelines

15. Registration:**eFiling:**

Registration Forms may be eFiled with the PUC. If eFiling your renewal form, go to <http://www.puc.pa.gov> and click on the eFiling link on the bottom of the page under Issues, News & Reports. Please choose “Existing Case” as the type of filing and enter your docket number where indicated.

By mail:

Send original, signed copy of registration form along with attachments and filing fee (if applicable) to:

Secretary, PA Public Utility Commission
Keystone Building, 2nd Floor
400 North Street
Harrisburg, PA 17120

Reminders:

- It is the responsibility of registrants to keep the Commission notified of any changes to your contact information by providing notice, in writing, to the Commission’s Secretary at the above address.
- Incomplete registration forms or those missing any attachments are unacceptable for filing and will be delayed for processing until the required information is sent to the Commission’s Secretary’s Bureau. If you require assistance or have questions when completing this form, call 717-772-7777.
- Registrations are public records. Accordingly, DO NOT place social security numbers, credit card numbers, bank account numbers or other confidential information on the registration form.

*****PLEASE KEEP A COPY OF YOUR COMPLETED REGISTRATION FORM FOR YOUR RECORDS*****

Additional Comments: Use this section to add any additional information:

Attachment A

Hazardous Liquids Lines
Calendar Year Ending: 2023
Pipeline Operator: United States Gypsum Company

Please check here if you have no reportable Hazardous Liquids Lines

Please report mileage to the nearest 1/10th of a mile.

HCA = High Consequence Area

County	Intrastate		Interstate		Total
	Non-HCA	HCA	Non-HCA	HCA	
Adams					0.0
Allegheny					0.0
Armstrong					0.0
Beaver					0.0
Bedford					0.0
Berks					0.0
Blair					0.0
Bradford					0.0
Bucks					0.0
Butler					0.0
Cambria					0.0
Cameron					0.0
Carbon					0.0
Centre					0.0
Chester					0.0
Clarion					0.0
Clearfield					0.0
Clinton					0.0
Columbia					0.0
Crawford					0.0
Cumberland					0.0
Dauphin					0.0
Delaware					0.0
Elk					0.0
Erie					0.0
Fayette					0.0
Forest					0.0
Franklin					0.0
Fulton					0.0
Greene					0.0
Huntingdon					0.0
Indiana					0.0
Jefferson					0.0
Juniata					0.0
Lackawanna					0.0
Lancaster					0.0
Lawrence					0.0
Lebanon					0.0
Lehigh					0.0
Luzerne					0.0
Lycoming					0.0
McKean					0.0
Mercer					0.0
Mifflin					0.0
Monroe					0.0
Montgomery					0.0

Montour					0.0
Northampton					0.0
Northumberland					0.0
Perry					0.0
Philadelphia					0.0
Pike					0.0
Potter					0.0
Schuylkill					0.0
Snyder					0.0
Somerset					0.0
Sullivan					0.0
Susquehanna					0.0
Tioga					0.0
Union					0.0
Venango					0.0
Warren					0.0
Washington					0.0
Wayne					0.0
Westmoreland					0.0
Wyoming					0.0
York					0.0
Total	0.0	0.0	0.0	0.0	0.0

Attachment B

Mileage
Calendar Year Ending: 2023
Pipeline Operator: United States Gypsum Company

Please check here if you have no miles to report

Act 127 mileage reporting for this form should not include any pipelines subject to the exclusive jurisdiction of the Federal Energy Regulatory Commission.

Please report mileage to the nearest 1/10th of a mile.

County	Number of Farm Taps	Class 1 Gathering (Conventional)	Class 1 Gathering (Unconventional)	Gathering, Transmission & Distribution				
				Class 1 Transmission & Distribution	Class 2 Gathering Transmission & Distribution	Class 3 Gathering Transmission & Distribution	Class 4 Gathering Transmission & Distribution	Total Class 1 T&D + Class 2+3+4 G,T&D
Adams								0.0
Allegheny								0.0
Armstrong								0.0
Beaver				1.1		1.2		2.3
Bedford								0.0
Berks								0.0
Blair								0.0
Bradford								0.0
Bucks								0.0
Butler								0.0
Cambria								0.0
Cameron								0.0
Carbon								0.0
Centre								0.0
Chester								0.0
Clarion								0.0
Clearfield								0.0
Clinton								0.0
Columbia								0.0
Crawford								0.0
Cumberland								0.0
Dauphin								0.0
Delaware								0.0
Elk								0.0
Erie								0.0
Fayette								0.0
Forest								0.0
Franklin								0.0
Fulton								0.0
Greene								0.0
Huntingdon								0.0
Indiana								0.0
Jefferson								0.0
Juniata								0.0
Lackawanna								0.0
Lancaster								0.0
Lawrence								0.0
Lebanon								0.0
Lehigh								0.0
Luzerne								0.0
Lycoming				5.9	3.7			9.6

McKean								0.0
Mercer								0.0
Mifflin								0.0
Monroe								0.0
Montgomery								0.0
Montour				4.4	2.0	1.3		7.7
Northampton								0.0
Northumberland								0.0
Perry								0.0
Philadelphia								0.0
Pike								0.0
Potter								0.0
Schuylkill								0.0
Snyder								0.0
Somerset								0.0
Sullivan								0.0
Susquehanna								0.0
Tioga								0.0
Union								0.0
Venango								0.0
Warren								0.0
Washington								0.0
Wayne								0.0
Westmoreland								0.0
Wyoming								0.0
York								0.0
Total	0.0	0.0	0.0	11.4	5.7	2.5	0.0	19.6

I&E Exhibit 6



Commonwealth of Pennsylvania
Pennsylvania Public Utility Commission
 Harrisburg, PA 17105-3265
GENERAL ASSESSMENTS INVOICE

Invoice Date	Invoice Number
9/6/2024	24-1714338
Fiscal Year	
July 1, 2024 to June 30, 2025	

UNITED STATES GYPSUM CO
 STEVEN RICHMOND
 PO BOX 982126
 EL PASO TX 79998-2126

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

Reported assessable miles (19.6) x \$93.00	\$1,823.00
PAY THIS AMOUNT WITHIN 30 DAYS	\$1,823.00

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

MAIL PAYMENT TO:
 PA PUC
 BAS - FISCAL SECTION
 400 NORTH STREET
 HARRISBURG, PA 17120

FOLD AND CUT HERE

RETURN THIS PORTION WITH YOUR REMITTANCE

UNITED STATES GYPSUM CO
 STEVEN RICHMOND
 PO BOX 982126
 EL PASO TX 79998-2126

Invoice Date	Invoice Number
9/6/2024	24-1714338
Fiscal Year	
July 1, 2024 to June 30, 2025	

PAY THIS AMOUNT WITHIN 30 DAYS	\$1,823.00
---------------------------------------	-------------------

I&E Exhibit 7

PENNSYLVANIA PUBLIC UTILITY COMMISSION
Harrisburg, PA 17120

NOTICE OF ASSESSMENT

EXPLANATION OF INVOICE FOR GENERAL ASSESSMENT
FOR FISCAL YEAR JULY 1, 2024 TO JUNE 30, 2025

In Section 510 of the Public Utility Code, 66 Pa. C.S. §510, the Pennsylvania General Assembly has authorized the Pennsylvania Public Utility Commission to assess all public utilities a percentage of their gross intrastate operating revenues for the preceding calendar year. Under Section 510, each public utility is required, on or before March 31 of each year to file with the Commission a statement of the utility's gross intrastate operating revenues for the preceding calendar year. After receiving the utilities' statements of gross intrastate operating revenues, the Commission sends general assessment invoices to all public utilities to advise each utility of the amount of assessment that utility owes based upon that utility's activity (gross intrastate operating revenues) in the preceding year. The enclosed assessment is for your proportionate share of the estimated expenses of the Public Utility Commission for the Commission's Fiscal Year July 1, 2024 to June 30, 2025.

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

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

Your assessment has been computed by multiplying your gross intrastate operating revenues for the calendar year 2023 by the assessment factor for the public utility group of which you are a member. Your gross intrastate operating revenues for 2023 have been taken from the Assessment Reports Form GAO-23, AR-23-RR or AR-23-MC which you have filed with the Commission, or have been estimated by the Commission if you failed to file a timely report. Gross operating revenue reported to the Commission on the Assessment Reports may have been revised by the Commission to accurately reflect assessable revenue. The assessment factors for the various public utility groups are set forth in Schedule B enclosed herewith.

The approved estimate of expenditures of the Commission for the period July 1, 2024 to June 30, 2025 payable as a General Assessment by the public utilities which the Commission regulates has been determined as follows:

Approved budget for the Commission for the Fiscal Year July 1, 2024 through June 30, 2025:	\$85,953,767
Deduct:	
Pipeline Operators Allocation per Act 127 of 2011	555,082
Various Fees Collected in FY 2023-24	247,436
UGWF Administration per Act 13 of 2012	593,150
Prior Year Cost Saving	7,000,000
UCR Collection for CY 2023	4,945,527
EGS/NGS Allocation per Act 155 of 2014	4,127,586
Total Deductions	<u>\$17,468,781</u>
General Assessment Total Amount	<u>\$68,484,986</u>

The way in which the total Public Utility Commission assessment of \$68,484,986 has been allocated to the various groups of public utilities as shown on Schedules A and B enclosed herewith.



Rosemary Chiavetta
Secretary
PA Public Utility Commission

MAKE INQUIRIES TO:

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

CONTACT INFORMATION:

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

Allocation of Expenses based on percent of prior year Public Utility Group workload
Budget Fiscal Year 2024-25

SCHEDULE A

Group	Total Expenditures per Utility Group Calendar Year 2023	Percentage Distribution	Estimated Expenditures Fiscal Year 2024- 2025 by Utility Group
Electric	\$27,612,324	41.3731%	\$28,334,361
Gas	\$17,603,674	26.3767%	\$18,064,079
Pipeline	\$609,641	0.9135%	\$625,610
Steam Heat	\$344,062	0.5155%	\$353,040
Tele./Tele.	\$4,795,761	7.1858%	\$4,921,194
Water/Sewer	\$9,029,480	13.5294%	\$9,265,608
Transportation - Passenger	\$2,169,076	3.2501%	\$2,225,831
Transportation - Property	\$1,932,948	2.8963%	\$1,983,531
Transportation - Rail	\$2,642,641	3.9596%	\$2,711,732
Total	\$66,739,607	100.0000%	\$68,484,986

SCHEDULE B

Group	Estimated Expenditures Fiscal Year 2024-2025 by Utility Group	Gross intrastate revenues by utility group Calendar Year 2023	General Assessment Factor by Utility Group (Col. (a) / by Col. (b))
	(a)	(b)	(c)
Electric	\$28,334,361	\$10,170,871,275	0.002785834196
Gas	\$15,251,742 ⁽¹⁾	\$4,325,393,091	0.003526093855
Pipeline	\$625,610	\$15,011,702	0.041674821416
Steam Heat	\$353,040	\$118,150,335	0.002988057545
Tele./Tele.	\$4,921,194	\$1,355,377,086	0.003630867049
Water/Sewer	\$9,265,608	\$1,961,227,681	0.004724391813
Transportation - Passenger	\$2,211,211 ⁽²⁾	\$930,226,799	0.002377066542
Transportation - Property	\$707,620 ⁽³⁾	\$1,389,605,322	0.000509223726
Transportation - Rail	\$2,711,732	\$129,216,058	0.020986029461
Total	\$64,382,118	\$20,395,079,349	0.003156747610

⁽¹⁾ Federal reimbursement in the amount of \$2,812,337 is deducted prior to determination of the final FY 2024-25 factor for Gas utilities.

⁽²⁾ Federal reimbursement in the amount of \$14,620 is deducted prior to determination of the final FY 2024-25 factor for Transportation - Passenger utilities.

⁽³⁾ Federal reimbursement in the amount of \$1,275,911 is deducted prior to determination of the final FY 2024-25 factor for Transportation - Property utilities.

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PENNSYLVANIA PUBLIC UTILITY COMMISSION
Harrisburg, PA 17120

OFFICE OF CONSUMER ADVOCATE
NOTICE OF ASSESSMENT

**EXPLANATION OF INVOICE FOR GENERAL ASSESSMENT FOR PENNSYLVANIA
OFFICE OF CONSUMER ADVOCATE, OFFICE OF ATTORNEY GENERAL
FOR FISCAL YEAR JULY 1, 2024 TO JUNE 30, 2025**

The Pennsylvania Public Utility Commission is mandated under Act 15 of 1977, P.L. 19 as amended by Act 107 of 1978 and Act 25 of 1983, to levy upon the public utilities the Commission regulates a yearly assessment to fund the Pennsylvania Office of the Consumer Advocate (herein called Consumer Advocate), Office of the Attorney General. The Governor and the Appropriation Committees of the Pennsylvania House and Senate approved an estimated operating budget of \$6,752,000 for the Consumer Advocate for the Fiscal Year July 1, 2024 to June 30, 2025.

The enclosed assessment invoice shows your proportionate share of the expenses of the Consumer Advocate for the Fiscal Year July 1, 2024 to June 30, 2025.

YOU ARE REQUIRED TO PAY THIS INVOICE WITHIN THIRTY DAYS AFTER YOU RECEIVE IT. Objections to the assessment must be made in writing within 15 days and shall set out in detail the grounds upon which you regard the assessment to be excessive, erroneous, unlawful, or invalid. Objections may be filed only by the person, partnership, or corporation assessed. **FAILURE TO PAY THE ASSESSMENT WHEN PAYMENT IS DUE WILL SUBJECT YOU TO PENALTIES.**

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

Your Consumer Advocate assessment has been computed by multiplying your gross intrastate operating revenues for the calendar year 2023 by the assessment factor for the public utility group of which you are a member. Your gross intrastate operating revenues for 2023 have been taken from the report on Form GAO-23 which you have filed with the Commission, or have been estimated by the Commission, if you failed to file a timely report. Gross operating revenue reported to the Commission on the Assessment Reports may have been revised by the Commission to accurately reflect assessable revenue. The assessment factors for the various public utility groups are set forth in Schedule B enclosed herewith.

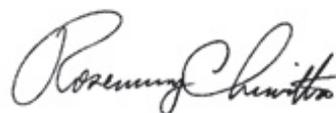
Estimate of the expenditures of the Office of Consumer Advocate for the
Fiscal Year July 1, 2024 through June 30, 2025: \$6,752,000

Deduct:

Credit from previous fiscal year \$242,462

Total OCA Assessment: \$6,509,538

The way in which the total Consumer Advocate assessment of \$6,509,538 has been allocated to the various groups of public utilities as shown on Schedules A and B enclosed herewith.



Rosemary Chiavetta
Secretary
PA Public Utility Commission

MAKE INQUIRIES TO:

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

CONTACT INFORMATION:

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

OFFICE OF CONSUMER ADVOCATE

Allocation of Expenses based on percent of prior year Public Utility Group workload
Budget Fiscal Year 2024-25

SCHEDULE A

Group	Total Expenditures per Utility Group Calendar Year 2023	Percentage Distribution	Estimated Expenditures Fiscal Year 2024- 2025 by Utility Group
Electric	\$1,506,680	24.9975%	\$1,627,222
Gas	\$1,459,731	24.2186%	\$1,576,519
Pipeline	\$0	0.0000%	\$0
Steam Heat	\$0	0.0000%	\$0
Tele./Tele.	\$382,841	6.3518%	\$413,473
Water/Sewer	\$2,678,064	44.4321%	\$2,892,324
Total	\$6,027,316	100.0000%	\$6,509,538

SCHEDULE B

Group	Estimated Expenditures Fiscal Year 2024-2025 by Utility Group	Gross intrastate revenues by utility group Calendar Year 2023	General Assessment Factor by Utility Group (Col. (a) / by Col. (b))
	(a)	(b)	(c)
Electric	\$1,627,222	\$10,170,871,275	0.000159988457
Gas	\$1,576,519	\$4,325,393,091	0.000364479937
Pipeline	\$0	\$15,011,702	0.000000000000
Steam Heat	\$0	\$118,150,335	0.000000000000
Tele./Tele.	\$413,473	\$1,355,377,086	0.000305061229
Water/Sewer	\$2,892,324	\$1,961,227,681	0.001474751773
Total	\$6,509,538	\$17,946,031,170	0.000362728558

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PENNSYLVANIA PUBLIC UTILITY COMMISSION
Harrisburg, PA 17120

OFFICE OF SMALL BUSINESS ADVOCATE
DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT
NOTICE OF ASSESSMENT

EXPLANATION OF INVOICE FOR GENERAL ASSESSMENT
FOR FISCAL YEAR JULY 1, 2024 TO JUNE 30, 2025

The Pennsylvania Public Utility Commission is mandated under Act 181 of 1988, to levy upon the public utilities the Commission regulates a yearly assessment to fund the Pennsylvania Office of Small Business Advocate (herein called Small Business Advocate). The Governor and the Appropriation Committees of the Pennsylvania House and Senate approved an estimated operating budget of \$2,243,254 for the Small Business Advocate for the Fiscal Year July 1, 2024 to June 30, 2025.

The enclosed assessment invoice shows your proportionate share of the expenses of the Small Business Advocate for the Fiscal Year July 1, 2024 to June 30, 2025.

YOU ARE REQUIRED TO PAY THIS INVOICE WITHIN THIRTY DAYS AFTER YOU RECEIVE IT. Objections to the assessment must be made in writing within 15 days and shall set out in detail the grounds upon which you regard the assessment to be excessive, erroneous, unlawful, or invalid. Objections may be filed only by the person, partnership, or corporation assessed. **FAILURE TO PAY THE ASSESSMENT WHEN PAYMENT IS DUE WILL SUBJECT YOU TO PENALTIES.**

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

Your Small Business Advocate assessment has been computed by multiplying your gross intrastate operating revenues for the calendar year 2023 by the assessment factor for the public utility group of which you are a member. Your gross intrastate operating revenues for 2023 have been taken from the report on Form GAO-23 which you have filed with the Commission, or have been estimated by the Commission, if you failed to file a timely report. Gross operating revenue reported to the Commission on the Assessment Reports may have been revised by the Commission to accurately reflect assessable revenue. The assessment factors for the various public utility groups are set forth in Schedule B enclosed herewith.

Estimate of the expenditures of the Office of Small Business Advocate for
the Fiscal Year July 1, 2024 through June 30, 2025: \$2,243,254

Deduct:

Credit from previous fiscal year \$273,831

Total Assessment: \$1,969,423

The way in which the total Small Business Advocate assessment of \$1,969,423 has been allocated to the various groups of public utilities as shown on Schedules A and B enclosed herewith.



Rosemary Chiavetta
Secretary
PA Public Utility Commission

MAKE INQUIRIES TO:

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

CONTACT INFORMATION:

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

OFFICE OF SMALL BUSINESS ADVOCATE

Allocation of Expenses based on percent of prior year Public Utility Group workload
Budget Fiscal Year 2024-25

SCHEDULE A

Group	Total Expenditures per Utility Group Calendar Year 2023	Percentage Distribution	Estimated Expenditures Fiscal Year 2024- 2025 by Utility Group
Electric	\$337,063	21.0000%	\$413,579
Gas	\$272,860	17.0000%	\$334,802
Pipeline	\$16,051	1.0000%	\$19,694
Steam Heat	\$16,050	1.0000%	\$19,694
Tele./Tele.	\$64,202	4.0000%	\$78,777
Water/Sewer	\$898,834	56.0000%	\$1,102,877
Total	\$1,605,060	100.0000%	\$1,969,423

SCHEDULE B

Group	Estimated Expenditures Fiscal Year 2024-2025 by Utility Group	Gross intrastate revenues by utility group Calendar Year 2023	General Assessment Factor by Utility Group (Col. (a) / by Col. (b))
	(a)	(b)	(c)
Electric	\$413,579	\$10,170,871,275	0.000040663085
Gas	\$334,802	\$4,325,393,091	0.000077403832
Pipeline	\$19,694	\$15,011,702	0.001311909869
Steam Heat	\$19,694	\$118,150,335	0.000166685943
Tele./Tele.	\$78,777	\$1,355,377,086	0.000058121833
Water/Sewer	\$1,102,877	\$1,961,227,681	0.000562340115
Total	\$1,969,423	\$17,946,031,170	0.000109741423

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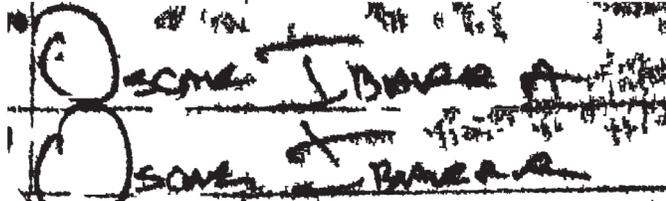
I&E Exhibit 8

Date Produced: 09/09/2024

Public Utility Commission:

The following is the delivery information for Certified Mail™ item number 9489 0090 0027 6651 9256 06. Our records indicate that this item was delivered on 09/06/2024 at 11:44 a.m. in EL PASO, TX 79998. The scanned image of the recipient information is provided below.

Signature of Recipient :



A scanned image of a handwritten signature, appearing to read "SONE L BOWEN", written on a lined background.

Address of Recipient :



A scanned image of a handwritten address, appearing to read "GDM EAST-Center", written on a lined background.

Thank you for selecting the Postal Service for your mailing needs. If you require additional assistance, please contact your local post office or Postal Service representative.

Sincerely,
United States Postal Service

The customer reference number shown below is not validated or endorsed by the United States Postal Service. It is solely for customer use.

Customer Reference Number: 0390830 21745740

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Pennsylvania Public Utility Commission	:	
Bureau of Investigation and Enforcement	:	
	:	
v.	:	Docket No. C-2025-
	:	
United States Gypsum Company	:	

CERTIFICATE OF SERVICE

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

Served via Certified Mail

United States Gypsum Company
Attn: Steven Richmond
P.O. Box 982126
El Paso, TX 79998-2126



Grant Rosul
Prosecutor
Bureau of Investigation and Enforcement
PA Attorney ID No. 318204
(717) 783-5243
grosul@pa.gov

Dated: July 31, 2025