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4050 Crums Mill Road, Suite 303
Harrisburg, PA 17112

August 27, 2025

Mr. Matthew L. Homsher
Secretary
Pennsylvania Public Utility Commission
P.O. Box 3265
Harrisburg, PA 17105-3265

FILING ENTITY: Rolka Loube, Pa. USF Administrator

Docket No. M-2024-3052179

In the Matter of the Review of Twin City Capital, LLC, by the Pennsylvania Universal Service Fund (Pa. USF) Administrator Pursuant to 52 Pa. Code § 63.167, for Reporting Year 2023

Dear Mr. Homsher:

Rolka Loube Saltzer Associates, LLC (Rolka Loube), the current Administrator of the Pennsylvania Universal Service Fund, submits the attached final Carrier Review Report in the above-referenced matter. This final Carrier Review Report is submitted in accordance with the applicable directives of the Pennsylvania Public Utility Commission at Docket No. M-00001337.¹

Please let us know if there are any questions regarding this matter.

Respectfully submitted,

RCVD PUC SEC BUR
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David Kennerly, CPA, CFA
Director of Audits

E-Mail: DKennerly@rolkaloube.com

Attachment: One (1)

¹ *Pennsylvania Universal Service Fund Annual Rate Adjustment*, Docket No. M-00001337, Order entered December 7, 2023.

Rolka Loube

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**Rolka Loube Saltzer Associates, LLC
Carrier Review Report for
Twin City Capital, LLC**

From: Logan M. Miller, Auditor
Authorized Contact: Rhea Knoll, Regulatory Manager, Nationwide Regulatory Compliance
Date: July 28, 2025
Pa. USF Status: Current with Reporting Obligations
Re: Docket No. M-2024-3052179

In the Matter of the Review of Twin City Capital, LLC, by the Pennsylvania Universal Service Fund (Pa. USF) Administrator Pursuant to 52 Pa. Code § 63.167, for Reporting Year 2023

Executive Summary:

Pursuant to the Pennsylvania Public Utility Commission's (Pa. PUC or Commission) December 7, 2023, Order,¹ Rolka Loube Saltzer Associates, LLC, doing business as Rolka Loube (RL) conducted a carrier compliance review (Review) of Twin City Capital, LLC (Twin City Capital or Company) to ensure that carrier filings are compliant with applicable Commission regulations and directives. RL was also directed to complete its review by June 30, 2025, and submit a Final Report to the Commission by September 1, 2025.

RL was not able to verify the continuous status of Twin City Capital as a *de minimis* carrier in compliance with the Commission's regulations and its Pa. USF obligations. Despite multiple attempts to acquire the requisite information and data, the Company's regulatory compliance firm did not provide complete responses to the Data Requests.

Management Response:

RL did not receive a Management Response from the regulatory compliance firm of Nationwide Regulatory Compliance that represented Twin City Capital in this Review.

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PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

¹ *Pennsylvania Universal Service Fund Annual Rate Adjustment*, Docket No. M-00001337, Pa. PUC Order entered December 7, 2023.

Background:

During its Review, RL issued 13 Data Requests to Twin City Capital. Twin City Capital is classified as a *de minimis* telecommunications carrier for Pa. USF purposes.

Twin City Capital had its principal place of business in Oakdale, Minnesota. Twin City Capital is authorized to operate as a reseller interexchange carrier (IXC) in Pennsylvania.²

Findings and Recommendations:

Twin City Capital was represented by the regulatory compliance firm of Nationwide Regulatory Compliance, Kalamazoo, Michigan, in the present Review. Nationwide Regulatory Compliance did not furnish complete responses to the RL Data Requests. For example, RL did not receive any Federal Communications Commission Form FCC 499-A revenue reporting data for the Company's Pennsylvania-specific and multistate operations during the 2023 calendar year. Despite multiple contact attempts, there was no delivery of the requisite information and data. Consequently, RL was unable to verify the continuing status of Twin City Capital as a *de minimis* telecommunications carrier with a reasonable degree of assurance for the 2023 calendar year.

Twin City Capital is classified as a *de minimis* telecommunications carrier for Pa. USF purposes and does not contribute to the Pa. USF mechanism. Thus, most likely it would not have imposed any surcharges or fees for the potential recovery of any annual Pa. USF contribution assessments during the 2023 calendar year. This, however, cannot be independently verified since the Company did not fully respond to the relevant Data Requests.

We note that Twin City Capital utilized an outdated format for its 2023 Annual Financial Report submission to the Pa. PUC. The Company should utilize the updated Annual Financial Report Form that is located at the Commission's web site.³

² *Application of Twin City Capital, LLC*, Docket No. A-2009-2107692, Pa. PUC Order entered April 23, 2010.

³ <https://www.puc.pa.gov/documents/utility-files/480/2022%20Telco%20ILEC-CLEC-IXC-CAP%20Annual%20Report%20Form.xls> .