



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

BUREAU OF
INVESTIGATION
&
ENFORCEMENT

September 12, 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.
Beryl Acres Sewage
Docket No. C-2025-
I&E Formal Complaint (Assessment)

Dear Secretary Homsher:

Enclosed for electronic filing is the **Formal Complaint** of the Bureau of Investigation and Enforcement (“I&E”) of the Pennsylvania Public Utility Commission in the above-referenced matter.

Copies have been served on the parties in accordance with the Certificate of Service. If you have any questions, please do not hesitate to contact me.

Sincerely,

A handwritten signature in blue ink, appearing to read 'G. Rosul', is written over a light blue horizontal line.

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

GR/nb
Enclosures

cc: Allison C. Kaster, Director, I&E (via email – akaster@pa.gov)
Carrie B. Wright, Deputy Chief Prosecutor, I&E (via email – carwright@pa.gov)
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,	:	
Complainant	:	
	:	
v.	:	Docket No. C-2025-
	:	
Beryl Acres Sewage,	:	
Respondent	:	

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 Complaint against Beryl Acres Sewage (“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 Commonwealth Keystone Building, 400 North Street, Harrisburg, PA 17120, is a duly constituted agency of the Commonwealth of Pennsylvania empowered to regulate public utilities within the Commonwealth pursuant to the Public Utility Code, 66 Pa.C.S. §§ 101, *et seq.*

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
grosul@pa.gov

Pennsylvania Public Utility Commission
Bureau of Investigation and Enforcement
Commonwealth Keystone Building
400 North Street
Harrisburg, PA 17120

4. Respondent is Beryl Acres Sewage, utility code 230095, whose mailing address on record with the Commission for assessment matters is 36 Sugar Run Road, Eighty Four, PA 15330, Attn: Robert Merashoff.

5. Respondent maintains its principal place of business at 508 Horne Run Road, Amity, PA 15311.

6. Respondent is a "public utility" as that term is defined at 66 Pa.C.S. § 102, as it is engaged in sewage collection, treatment, or disposal in the Commonwealth of Pennsylvania for compensation.

7. The Commission issued Respondent Certificates of Public Convenience on May 10, 1979, at A-00101219, for wastewater authority.

8. Section 501(a) of the Public Utility Code, 66 Pa.C.S. § 501(a), authorizes and obligates the Commission to execute and enforce the provisions of the Public Utility Code.

9. Section 701 of the Public Utility Code, 66 Pa.C.S. § 701, authorizes the Commission to, *inter alia*, hear and determine complaints against public utilities for a violation of any law or regulation that the Commission has jurisdiction to administer.

10. Section 3301 of the Public Utility Code, 66 Pa.C.S. § 3301, authorizes the Commission to impose civil penalties on any public utility, or any other person or corporation subject to the Commission's authority, for violation(s) of the Public Utility Code and/or Commission regulations. Section 3301(a)-(b) of the Public Utility Code, 66 Pa.C.S. § 3301(a)-(b), allows for the imposition of a separate civil penalty for each violation and each day's continuance of such violation(s).

11. Respondent, in providing sewage collection, treatment, or disposal for the public, is subject to the power and authority of this Commission pursuant to Section 501(c) of the Public Utility Code, 66 Pa.C.S. § 501(c), which requires a public utility to comply with Commission regulations.

12. Pursuant to the provisions of the applicable Commonwealth 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

13. On or about January 31, 2024, the Commission mailed to Respondent an assessment report for Respondent to report its gross intrastate operating revenues for the 2023 calendar year.

14. The assessment report was accompanied by instructions, which notified Respondent that the report was to be completed and returned to the Commission on or before March 31, 2024. A copy of the assessment report and instructions is attached as I&E Exhibit 1.

15. On April 25, 2024, the Commission mailed to Respondent, by first-class mail, a failure to submit assessment report letter. The letter informed Respondent that it was obligated to submit a completed assessment report for the 2023 calendar year within twenty (20) days of the letter and that if it failed to do so the matter would be referred to the Bureau of Investigation and Enforcement for prosecution.

16. Respondent failed to submit its assessment report for the 2023 calendar year to the Commission.

2024-2025 FISCAL YEAR

17. 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, in part, on Respondent’s estimated revenues for the 2023 calendar year due to Respondent’s failure to file an assessment report stating its 2023 calendar year revenues. Respondent’s assessment was \$118. A copy of the assessment invoice is attached as I&E Exhibit 2.

18. 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.

19. The assessment invoice and notice of assessment were mailed to Respondent's mailing address on file with the Commission, 36 Sugar Run Road, Eighty Four, PA 15330.

20. On October 17, 2024, the assessment invoice and notice of assessment were returned to the Commission by the postal authorities.

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

22. On October 30, 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.

23. Respondent did not pay its outstanding assessment.

24. Because Respondent failed to submit its assessment report for the 2024 calendar year to the Commission, the matter was referred to I&E.

25. On or about March 10, 2025, I&E 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.

26. On or about July 10, 2025, the Commission again mailed to Respondent, by first-class mail, its assessment invoice and notice of assessment for the 2024-2025 Fiscal Year.

27. There is no indication that the first-class mailing to Respondent was returned to the Commission.

28. Respondent is required to provide the Commission with a valid mailing address.

29. By mailing the assessment invoice and notice of assessment to Respondent by certified mail, the Commission complied with the requirements of Section 510(c) of the Public Utility Code, which requires notice by certified mail to each public utility of the amount lawfully charged against it. 66 Pa.C.S. § 510(c).

30. Respondent failed to pay the amount of the 2024-2025 Fiscal Year Assessment Invoice.

31. The total outstanding assessment balance for Respondent for the 2024-2025 Fiscal Year is \$118.

2025-2026 FISCAL YEAR

32. On or about January 29, 2025, the Commission mailed to Respondent an assessment report for Respondent to report its gross intrastate operating revenues for the 2024 calendar year.

33. The assessment report was accompanied by instructions, which notified Respondent that the report was to be completed and returned to the Commission on or before March 31, 2025. A copy of the assessment report and instructions is attached as I&E Exhibit 4.

34. On April 25, 2025, the Commission mailed to Respondent, by first-class mail, a failure to submit assessment report letter. The letter informed Respondent that it was obligated to file a completed assessment report for the 2024 calendar year within twenty (20) days of the letter and that if it failed to do so the matter would be referred to the Bureau of Investigation and Enforcement for prosecution.

35. Respondent did not submit its assessment report to the Commission.

III. VIOLATIONS

Count 1

36. That Respondent failed to satisfy its 2024-2025 Fiscal Year Assessment in that it did not pay the amount due of \$118 within thirty (30) days of receipt of the invoice. If proven, this is a violation of Section 510(c) of the Public Utility Code, 66 Pa.C.S. § 510(c). I&E's proposed civil penalty for Count 1 is \$50.¹ This civil penalty, consistent with past Commission decisions,² is based on the following factors: (1) the type of violation involved; (2) the amount of Respondent's outstanding assessment balance related to the 2024-2025 Fiscal Year; and (3) Respondent's compliance history with the Public Utility Code and Commission's regulations³ for three (3) years prior to the filing of this Complaint.

Counts 2 and 3

37. That Respondent failed to report its gross intrastate operating revenues for the 2023 and 2024 calendar years in that it did not file assessment reports for these calendar years. If proven, this is a violation of 66 Pa.C.S. § 510(b) (2 counts). The Bureau of Investigation and Enforcement's proposed civil penalty for this violation is \$1,000 (\$500/each count). This civil penalty, consistent with past Commission decisions, is based

¹ I&E anticipates that this level of penalty will provide a sufficient deterrent against future violations by Respondent.

² *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).

³ 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 previous fiscal year as required under 66 Pa.C.S. § 510(c) as well as failing to submit an assessment report to the Commission for the previous two calendar years as required under 66 Pa.C.S. § 510(b).

on the following factors: (1) the type of violation involved; (2) the amount of Respondent's outstanding assessment balance related to the 2024-2025 Fiscal Years and; (3) Respondent's compliance history with the Public Utility Code and Commission regulations for three (3) years prior to the filing of this Complaint.

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 \$1,168, which consists of its outstanding assessment balance of \$118, a total civil penalty of \$1,050 for the above-described violations. Said payment should be made by certified 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 assessment and civil penalty is not made, the Bureau of Investigation and Enforcement requests that:
 - a) The Commission issue an Order to cancel the Certificates of Public Convenience issued to Respondent; and
 - b) The matter be referred to the Pennsylvania Office of Attorney General for appropriate action.

Respectfully submitted,



Grant Rosul
Prosecutor
PA Attorney ID No. 308214

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: September 12, 2025

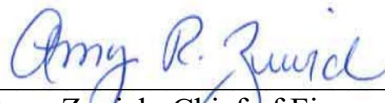
**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Pennsylvania Public Utility Commission,	:	
Bureau of Investigation and Enforcement,	:	
Complainant	:	
	:	
v.	:	Docket No. C-2025-
	:	
Beryl Acres Sewage,	:	
Respondent	:	

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: September 12, 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



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

IN REPLY PLEASE REFER
TO OUR FILE NUMBER

230095

January 31, 2024

BERYL ACRES SEWAGE
ROBERT MERASHOFF
36 SUGAR RUN ROAD
EIGHTY FOUR PA 15330

NOTICE

PA PUC Assessments Revenue Reporting Portal

Utilities may file their annual Assessment Reports electronically via the PA Public Utility Commission's Assessments Revenue Reporting Portal. To file online, please visit <https://portal.puc.pa.gov/>. The following information will be needed to login to the website.

Utility Code: 230095
Access Code: 235G8K5C6G4

Once you have submitted your Assessment Report, you may save and print a copy for your records.

The use of the Assessments Revenue Reporting Portal is strongly encouraged. Filing through the portal is the most efficient method. The PA PUC will receive your filing immediately, and you will have confirmation of your submission. Additionally, when filing your assessment report through the portal, notarization is not required. Paper forms will continue to be accepted. **Please file using only ONE method- through the portal OR on the paper form. Do NOT file both ways.**

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

January 31, 2024

BERYL ACRES SEWAGE
ROBERT MERASHOFF
36 SUGAR RUN ROAD
EIGHTY FOUR PA 15330

Dear ROBERT MERASHOFF

Section 510(b) of the Pennsylvania Public Utility Code, 66 Pa.C.S. §510(b), requires every public utility to file with the Pennsylvania Public Utility Commission a statement, under oath, showing its gross intrastate operating revenues for the preceding calendar year. Enclosed is the Commission's Assessment Report Form GAO-23 applicable to all electric, gas, telecommunications, water, steam heat, and wastewater utilities that must be used for reporting revenue.

Please read the instructions provided with Form GAO-23 before preparing your Assessment Report. Note that the affidavit in the Form GAO-23 has been changed to a verification, which also indicates that the officer's signature is evidence of the utility's consent and authorization to the release of all tax records to the Commission, if requested. One completed original report with **signed verification** must be filed with the Commission's Assessment Section no later than **March 31, 2024**. No extensions will be granted. Incomplete or inaccurate forms that do not comply with instructions will be rejected as non-compliant. Revenue is estimated for companies who fail to file the Assessment Report. Estimated revenue is legally binding.

Telecommunications public utilities are specifically reminded that instructions applicable to the completion of Form GAO-23 were revised to provide more explicit directions on revenue reporting to ensure a complete and accurate reporting of gross intrastate operating revenues. The Commission previously provided a complete description of revisions applicable to telecommunications utilities by Secretarial Letter issued on 11/30/2020. Attention to these revised instructions is again called to your attention here.

Any questions regarding Assessment Reports should be directed to the Assessment Section at (717) 265-7548, or via email at pucassessments@pa.gov.

Sincerely,

A handwritten signature in black ink that reads 'Rosemary Chiavetta'. The signature is fluid and cursive, with the first name being the most prominent.

Rosemary Chiavetta
Secretary

Enclosures: GAO-23 and Instructions

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INSTRUCTIONS FOR PREPARING ASSESSMENT REPORT - FORM GAO-23
FOR GENERAL REGULATORY ASSESSMENT PURPOSES

**TO ALL ELECTRIC, GAS, TELECOMMUNICATIONS, STEAM HEAT AND WATER/WASTEWATER
UTILITIES**

The Assessment Report, **Form GAO-23** is enclosed and is to be used to submit your total **gross intrastate operating revenues** for calendar year 2023. Revenue is estimated for companies who fail to file the Assessment Report. Estimated revenue is legally binding (66 Pa. C.S. §510(b)).

Section 1: Please verify that all the preprinted address information on the enclosed form is correct. If the address is not correct, cross it out and print the correct information. If the preprinted name or utility code is incorrect, please contact the assessment section prior to completion at (717) 265-7548.

Section 2: Please enter the total gross intrastate operating revenues. **Gross intrastate operating revenues** are generated from your public utility operations only within Pennsylvania and **without** deductions for expenses of any kind. Telecom utilities are referred to 52 Pa. Code §69.3701. **If gross intrastate operating revenue is zero, the Public Utility Commission may request all of your public utility's tax documents filed with the Pennsylvania Department of Revenue, and when requested, your public utility shall file paper versions these tax documents confidentially with the Commission's Secretary at your public utility's respective A-Docket. For all utilities other than Steam Heat, the Assessment Report Form GAO-23 is tied to the Annual Financial Report to be filed with the Pennsylvania Public Utility Commission. This will help to specifically identify assessable revenue and create a high level of filing consistency among the companies within each utility type. The following is a listing, per utility type, of amounts that must be transferred to Section 2 of the Assessment Report, from the Annual Financial Report:**

1. Electric Utilities — Schedule 400, Column c, Line 8.
2. Gas Utilities — Schedule 400, Column c, Line 15.
3. Telecommunications —
 - a. ILECs, and CLECs that also possess separate authority from the Commission to provide Interexchange Services and/or Access Services (CAP) authority — Please report the figure on the Telecommunication Service Providers Annual Financial Report Income Statement, Column b, Line 7. **Reminder that this figure must equal the total gross intrastate operating revenue – wholesale and retail –listed online (a) of the PA USF Development of Assessment Data Request Form.** The amount of total intrastate gross operating revenues shall include the aggregate amount from the following categories of services:
 - (1) **Local Network Services Revenues** that are listed on the Telecommunication Service Providers Annual Financial Report Income Statement, Column b, Line 1. This shall include, but not be limited to, all local exchange services revenues and unbundled network element revenues. Attach supporting documentation of local network services revenues with the submission of this GAO-23 form.
 - (2) **Network Switched Access Services Revenues** that are listed on the Telecommunication Service Providers Annual Financial Report Income Statement, Column b, Line 2. Attach supporting documentation of network switched access services revenues with the submission of this GAO-23 form.
 - (3) **Long Distance Facilities-Based Interexchange (IXC) Revenues** that are listed on the Telecommunication Service Providers Annual Financial Report Income Statement, Column b, Line 3. Attach supporting documentation of long-distance facilities-based interexchange revenues with the submission of this GAO-23 form.
 - (4) **Access Services Revenues** that are listed on the Telecommunication Service Providers Annual Financial Report Income Statement, Column b, Line 4. This amount shall include, but not be limited to, the following:
 - (a) Intrastate Special Access Services Revenues; (b) *De Facto* Intrastate Revenue from Special Access or

Other Jurisdictionally Mixed Telecom Services (for additional guidance, *see* Commission Policy Statement adopted July 11, 2019, Docket No. M-2018-3004578, 49 Pa.B. 5003 (Aug. 31, 2019) 52 Pa. Code § 69.3701); (c) Intrastate wholesale transmission or transport services revenues where such wholesale transmission or transport services involve the transmission of any traffic over any network facilities. Attach supporting documentation of access services revenues with the submission of this GAO-23 form.

- (5) **Long Distance Non-Facilities-Based Interexchange Revenues** that are listed on the Telecommunication Service Providers Annual Financial Report Income Statement, Column b, Line 5. Attach supporting documentation of long-distance non-facilities-based interexchange revenues with the submission of this GAO-23 form.
- (6) **Miscellaneous Revenues** that are listed on the Telecommunication Service Providers Annual Financial Report Income Statement, Column b, Line 6. Include all other gross intrastate operating revenue not reported in the categories listed above. Attach supporting documentation of all miscellaneous revenues with the submission of this GAO-23 form.
- b. CAP Service Providers or any functional equivalent service for providers not certificated as a CAP —Report the total gross intrastate operating revenue listed on the Telecommunication Service Providers Annual Financial Report that is filed with the Commission. This amount shall include, but not be limited to, the following: (a) Intrastate Special Access Services Revenues; (b) *De Facto* Intrastate Revenue from Special Access or Other Jurisdictionally Mixed Telecom Services (for additional guidance, *see* Commission Policy Statement adopted July 11, 2019, Docket No. M-2018-3004578, 49 Pa.B. 5003 (Aug. 31, 2019) 52 Pa. Code § 69.3701); (c) Intrastate wholesale transmission or transport services revenues where such wholesale transmission or transport services involve the transmission of any traffic over any network facilities. Attach all necessary and relevant supporting documentation for access services revenues. This amount shall include miscellaneous revenues, or all other gross intrastate operating revenue not reported elsewhere in this paragraph. Attach supporting documentation of all miscellaneous revenues with the submission of this GAO-23 Form. **Reminder that the total gross intrastate operating revenue reported must equal the gross intrastate operating revenue listed on line (a) of the PA USF Development of Assessment Data Request Form.**
- c. Interexchange Carrier Resellers (IXC-R) and IXCs – Report the total gross intrastate operating revenue listed on the Telecommunication Service Providers Annual Financial Report that is filed with the Commission. Attach all necessary and relevant supporting documentation for interexchange services revenues. The amount reported shall include miscellaneous revenues or all other gross intrastate operating revenue not reported elsewhere in this paragraph. Attach supporting documentation of all miscellaneous revenues with the submission of this GAO-23 Form. **Reminder that the total gross intrastate operating revenue reported must equal the gross intrastate operating revenue listed online (a) of the PA USF Development of Assessment Data Request Form.**

4. Water Utilities — Schedule 401, Column c, Line 26.

5. Wastewater Utilities — Schedule 401, Column c, Line 35.

6. Steam Heat — Total Gross Intrastate Revenue.

Section 3: Assessment Report (Form GAO-23) must be completed in its entirety in order to be accepted as final.

This report form may not be modified and must be used. Please be sure to include a valid telephone number for the person preparing this report to answer question, if necessary. The following are addresses for the Assessment Section of the PUC:

FIRST CLASS, CERTIFIED, OR EXPRESS MAIL:

PA PUBLIC UTILITY COMMISSION
FISCAL OFFICE ROOM N-303
400 NORTH STREET
HARRISBURG, PA 17120

Contact: Assessment Section
Phone: (717) 265-7548
Email: PUCAssessments@pa.gov

REPORTS OTHER THAN ON THIS FORM, THAT DO NOT COMPLY WITH THESE INSTRUCTIONS, OR THAT FAIL TO AUTHORIZE RELEASE OF TAX RECORDS WILL BE REJECTED AS NONCOMPLIANT.

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

2023 ASSESSMENT REPORT

This Report **MUST BE FILED** not later than **March 31, 2024**. Failure to file an accurate and completed report by this deadline may result in fines up to \$1,000 for each day a violation continues (66 Pa.C.S. § 3301). **REPORTS OTHER THAN ON THIS FORM OR THAT DO NOT COMPLY WITH INSTRUCTIONS WILL BE REJECTED AS NONCOMPLIANT.**

SECTION 1

TRADE OR CORPORATE NAME OF UTILITY: BERYL ACRES SEWAGE	UTILITY CODE: 230095
CONTACT NAME: ROBERT MERASHOFF	EMAIL:
ADDRESS 1: 36 SUGAR RUN ROAD	ADDRESS 2:
CITY, STATE, ZIP: EIGHTY FOUR PA 15330	PHONE NO.: 724.225.0792

SECTION 2

OPERATING REVENUES FOR CALENDAR YEAR 2023

(January 1, 2023–December 31, 2023)

(Whole Numbers Only.)

DO NOT USE \$ SYMBOL

2023 GROSS INTRASTATE OPERATING REVENUES: (Please see instructions for details.)

SECTION 3

VERIFICATION

I hereby state that the information reported herein is complete, true, and correct, I expect to be able to prove the same as necessary, and I understand that the statements herein are made subject to the penalties of 18 Pa.C.S. § 4904 (relating to unsworn falsification to authorities). I further agree that my signature below represents that I have authority to and do consent to providing the Public Utility Commission with all of the listed utility's tax records, if requested, and further consent to the release of all tax records filed or compiled with regard to the listed utility and/or individual to the Public Utility Commission, if requested, as a means to verify the accuracy of the financial information supplied in this GAO Form, in accordance with Sections 505 and 506 of the Public Utility Code.

 (Signature of Individual or Officer)

 Date

READABLE (PRINT OR TYPE) NAME AND TITLE OF INDIVIDUAL or OFFICER ABOVE:

TELEPHONE NO.:

Office ()

Other ()

Other ()

Internal Use Only

A-1 C-1

I&E Exhibit 2



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

Invoice Date	Invoice Number
9/6/2024	24-230095
Fiscal Year	
July 1, 2024 to June 30, 2025	

GENERAL ASSESSMENTS INVOICE

BERYL ACRES SEWAGE
 ROBERT MERASHOFF
 36 SUGAR RUN ROAD
 EIGHTY FOUR PA 15330

- 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

PUC Assessment	\$82.00
Consumer Advocate Assessment	\$26.00
SBA Assessment	\$10.00
PAY THIS AMOUNT WITHIN 30 DAYS	\$118.00

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 DOR
 PO BOX 61380
 HARRISBURG, PA 17106-1380

FOLD AND CUT HERE

RETURN THIS PORTION WITH YOUR REMITTANCE

BERYL ACRES SEWAGE
 ROBERT MERASHOFF
 36 SUGAR RUN ROAD
 EIGHTY FOUR PA 15330

Invoice Date	Invoice Number
9/6/2024	24-230095
Fiscal Year	
July 1, 2024 to June 30, 2025	

PAY THIS AMOUNT WITHIN 30 DAYS	\$118.00
---------------------------------------	-----------------

24000023009591 09062410000000&2002000000260030000001000 000000118004

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, 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.**

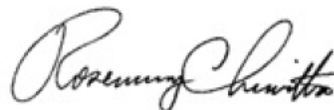
Be sure that your personal check or money order is written out in the same amount as your assessment invoice, and make your remittance payable to, "Commonwealth of PA". **DO NOT SEND CASH.** If you have reason to correspond with the Commission regarding your assessment invoice, please refer to your invoice 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 4



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

January 29, 2025

BERYL ACRES SEWAGE
ROBERT MERASHOFF
36 SUGAR RUN ROAD
EIGHTY FOUR PA 15330

Dear ROBERT MERASHOFF

Section 510(b) of the Pennsylvania Public Utility Code, 66 Pa.C.S. §510(b), requires every public utility to file with the Pennsylvania Public Utility Commission a statement, under oath, showing its gross intrastate operating revenues for the preceding calendar year. Enclosed is the Commission's Assessment Report Form GAO-24 applicable to all electric, gas, telecommunications, water, steam heat, pipeline and wastewater utilities that must be used for reporting revenue.

Utilities have the option to file their annual Assessment Report electronically via the Commission's Assessment Revenue Reporting Portal, or by completing the enclosed paper form (GAO-24). Filing through the portal is strongly recommended because it is the most efficient method. Your report is received immediately, and you will have confirmation of your submission.

To file online, please visit <https://portal.puc.pa.gov/>. The following information will be needed to login:

Utility Code: 230095
Access Code: 24G5F5J4X4G

Please read the instructions provided with Form GAO-24 before preparing your Assessment Report. Note that the affidavit in the Form GAO-24 has been changed to a verification, which also indicates that the officer's signature is evidence of the utility's consent and authorization to the release of all tax records to the Commission, if requested. One completed original report with **signed verification** must be filed with the Commission's Assessment Section no later than **March 31, 2025**. No extensions will be granted. Incomplete or inaccurate forms that do not comply with instructions will be rejected as non-compliant. Revenue is estimated for companies who fail to file the Assessment Report. Estimated revenue is legally binding.

Telecommunications public utilities are specifically reminded that instructions applicable to the completion of Form GAO-24 were revised to provide more explicit directions on revenue reporting to ensure a complete and accurate reporting of gross intrastate operating revenues. The Commission previously provided a complete description of revisions applicable to telecommunications utilities by Secretarial Letter issued on 11/30/2020. Attention to these revised instructions is again called to your attention here.

Please file using only ONE method- through the portal OR on the paper form. Do NOT file both ways. Any questions regarding Assessment Reports should be directed to the Assessment Section at (717) 265-7548, or via email at pucassessments@pa.gov.

Sincerely,

A handwritten signature in black ink, reading "Rosemary Chiavetta". The signature is written in a cursive style with a large, looped initial "R".

Rosemary Chiavetta
Secretary

Enclosures: GAO-24 and Instructions

**INSTRUCTIONS FOR PREPARING ASSESSMENT REPORT - FORM GAO-24
FOR GENERAL REGULATORY ASSESSMENT PURPOSES
TO ALL ELECTRIC, GAS, TELECOMMUNICATIONS, STEAM HEAT, PIPELINE AND
WATER/WASTEWATER UTILITIES**

The Assessment Report, **Form GAO-24** is enclosed and is to be used to submit your total **gross intrastate operating revenues** for calendar year 2024. Revenue is estimated for companies who fail to file the Assessment Report. Estimated revenue is legally binding (66 Pa. C.S. §510(b)).

Section 1: Please verify that all the preprinted address information on the enclosed form is correct. If the address is not correct, cross it out and print the correct information. If the preprinted name or utility code is incorrect, please contact the assessment section prior to completion at (717) 265-7548.

Section 2: Please enter the total gross intrastate operating revenues. **Gross intrastate operating revenues** are generated from your public utility operations only within Pennsylvania and **without** deductions for expenses of any kind. Telecom utilities are referred to 52 Pa. Code §69.3701. **If gross intrastate operating revenue is zero, the Public Utility Commission may request all of your public utility's tax documents filed with the Pennsylvania Department of Revenue, and when requested, your public utility shall file paper versions these tax documents confidentially with the Commission's Secretary at your public utility's respective A-Docket. For all utilities other than Steam Heat, the Assessment Report Form GAO-24 is tied to the Annual Financial Report to be filed with the Pennsylvania Public Utility Commission. This will help to specifically identify assessable revenue and create a high level of filing consistency among the companies within each utility type. The following is a listing, per utility type, of amounts that must be transferred to Section 2 of the Assessment Report, from the Annual Financial Report:**

1. Electric Utilities — Schedule 400, Column c, Line 8.
2. Gas Utilities — Schedule 400, Column c, Line 15.
3. Telecommunications —
 - a. ILECs, and CLECs that also possess separate authority from the Commission to provide Interexchange Services and/or Access Services (CAP) authority — Please report the figure on the Telecommunication Service Providers Annual Financial Report Income Statement, Column b, Line 7. **Reminder that this figure must equal the total gross intrastate operating revenue – wholesale and retail –listed online (a) of the PA USF Development of Assessment Data Request Form.** The amount of total intrastate gross operating revenues shall include the aggregate amount from the following categories of services:
 - (1) **Local Network Services Revenues** that are listed on the Telecommunication Service Providers Annual Financial Report Income Statement, Column b, Line 1. This shall include, but not be limited to, all local exchange services revenues and unbundled network element revenues. Attach supporting documentation of local network services revenues with the submission of this GAO-24 form.
 - (2) **Network Switched Access Services Revenues** that are listed on the Telecommunication Service Providers Annual Financial Report Income Statement, Column b, Line 2. Attach supporting documentation of network switched access services revenues with the submission of this GAO-24 form.
 - (3) **Long Distance Facilities-Based Interexchange (IXC) Revenues** that are listed on the Telecommunication Service Providers Annual Financial Report Income Statement, Column b, Line 3. Attach supporting documentation of long-distance facilities-based interexchange revenues with the submission of this GAO-24 form.
 - (4) **Access Services Revenues** that are listed on the Telecommunication Service Providers Annual Financial Report Income Statement, Column b, Line 4. This amount shall include, but not be limited to, the following:
 - (a) Intrastate Special Access Services Revenues; (b) *De Facto* Intrastate Revenue from Special Access or

Other Jurisdictionally Mixed Telecom Services (for additional guidance, *see* Commission Policy Statement adopted July 11, 2019, Docket No. M-2018-3004578, 49 Pa.B. 5003 (Aug. 31, 2019) 52 Pa. Code § 69.3701); (c) Intrastate wholesale transmission or transport services revenues where such wholesale transmission or transport services involve the transmission of any traffic over any network facilities. Attach supporting documentation of access services revenues with the submission of this GAO-24 form.

- (5) **Long Distance Non-Facilities-Based Interexchange Revenues** that are listed on the Telecommunication Service Providers Annual Financial Report Income Statement, Column b, Line 5. Attach supporting documentation of long-distance non-facilities-based interexchange revenues with the submission of this GAO-24 form.
- (6) **Miscellaneous Revenues** that are listed on the Telecommunication Service Providers Annual Financial Report Income Statement, Column b, Line 6. Include all other gross intrastate operating revenue not reported in the categories listed above. Attach supporting documentation of all miscellaneous revenues with the submission of this GAO-24 form.
- b. CAP Service Providers or any functional equivalent service for providers not certificated as a CAP —Report the total gross intrastate operating revenue listed on the Telecommunication Service Providers Annual Financial Report that is filed with the Commission. This amount shall include, but not be limited to, the following: (a) Intrastate Special Access Services Revenues; (b) *De Facto* Intrastate Revenue from Special Access or Other Jurisdictionally Mixed Telecom Services (for additional guidance, *see* Commission Policy Statement adopted July 11, 2019, Docket No. M-2018-3004578, 49 Pa.B. 5003 (Aug. 31, 2019) 52 Pa. Code § 69.3701); (c) Intrastate wholesale transmission or transport services revenues where such wholesale transmission or transport services involve the transmission of any traffic over any network facilities. Attach all necessary and relevant supporting documentation for access services revenues. This amount shall include miscellaneous revenues, or all other gross intrastate operating revenue not reported elsewhere in this paragraph. Attach supporting documentation of all miscellaneous revenues with the submission of this GAO-24 Form. **Reminder that the total gross intrastate operating revenue reported must equal the gross intrastate operating revenue listed on line (a) of the PA USF Development of Assessment Data Request Form.**
- c. Interexchange Carrier Resellers (IXC-R) and IXCs – Report the total gross intrastate operating revenue listed on the Telecommunication Service Providers Annual Financial Report that is filed with the Commission. Attach all necessary and relevant supporting documentation for interexchange services revenues. The amount reported shall include miscellaneous revenues or all other gross intrastate operating revenue not reported elsewhere in this paragraph. Attach supporting documentation of all miscellaneous revenues with the submission of this GAO-24 Form. **Reminder that the total gross intrastate operating revenue reported must equal the gross intrastate operating revenue listed online (a) of the PA USF Development of Assessment Data Request Form.**
4. Water Utilities - Schedule 401, Column c, Line 26.
5. Wastewater Utilities - Schedule 401, Column c, Line 35.
6. Steam Heat Utilities - Total Gross Intrastate Revenue.
7. Pipeline Utilities - Total Gross Intrastate Revenue.

Section 3: Assessment Report (Form GAO-24) must be completed in its entirety in order to be accepted as final.

This report form may not be modified and must be used. Please be sure to include a valid telephone number for the person preparing this report to answer question, if necessary. The following are addresses for the Assessment Section of the PUC:

FIRST CLASS, CERTIFIED, OR EXPRESS MAIL:

PA PUBLIC UTILITY COMMISSION
FISCAL OFFICE ROOM N-303
400 NORTH STREET
HARRISBURG, PA 17120

Contact: Assessment Section
Phone: (717) 265-7548
Email: PUCAssessments@pa.gov

REPORTS OTHER THAN ON THIS FORM, THAT DO NOT COMPLY WITH THESE INSTRUCTIONS, OR THAT FAIL TO AUTHORIZE RELEASE OF TAX RECORDS WILL BE REJECTED AS NONCOMPLIANT.

COMMONWEALTH OF PENNSYLVANIA
PENNSYLVANIA PUBLIC UTILITY COMMISSION

400 NORTH STREET
 HARRISBURG, PA 17120

2024 ASSESSMENT REPORT

This Report **MUST BE FILED** not later than **March 31, 2025**. Failure to file an accurate and completed report by this deadline may result in fines up to \$1,000 for each day a violation continues (66 Pa.C.S. § 3301). **REPORTS OTHER THAN ON THIS FORM OR THAT DO NOT COMPLY WITH INSTRUCTIONS WILL BE REJECTED AS NONCOMPLIANT.**

SECTION 1

TRADE OR CORPORATE NAME OF UTILITY: BERYL ACRES SEWAGE	UTILITY CODE: 230095
CONTACT NAME: ROBERT MERASHOFF	EMAIL:
ADDRESS 1: 36 SUGAR RUN ROAD	ADDRESS 2:
CITY, STATE, ZIP: EIGHTY FOUR PA 15330	PHONE NO.: 724.225.0792

SECTION 2

OPERATING REVENUES FOR CALENDAR YEAR 2024

(January 1, 2024-December 31, 2024)

(Whole Numbers Only.)

DO NOT USE \$ SYMBOL

2024 GROSS INTRASTATE OPERATING REVENUES: (Please see instructions for details.)

SECTION 3

VERIFICATION

I hereby state that the information reported herein is complete, true, and correct, I expect to be able to prove the same as necessary, and I understand that the statements herein are made subject to the penalties of 18 Pa.C.S. § 4904 (relating to unsworn falsification to authorities). I further agree that my signature below represents that I have authority to and do consent to providing the Public Utility Commission with all of the listed utility's tax records, if requested, and further consent to the release of all tax records filed or compiled with regard to the listed utility and/or individual to the Public Utility Commission, if requested, as a means to verify the accuracy of the financial information supplied in this GAO Form, in accordance with Sections 505 and 506 of the Public Utility Code.

 (Signature of Individual or Officer)

 Date

READABLE (PRINT OR TYPE) NAME AND TITLE OF INDIVIDUAL or OFFICER ABOVE:

TELEPHONE NO.:

Office ()

Other ()

Other ()

Internal Use Only

A-1 C-1

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Pennsylvania Public Utility Commission,	:	
Bureau of Investigation and Enforcement,	:	
Complainant	:	
	:	
v.	:	Docket No. C-2025-
	:	
Beryl Acres Sewage,	:	
Respondent	:	

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

Beryl Acres Sewage
Attn: Robert Merashoff
36 Sugar Run Road
Eighty Four, PA 15330

Beryl Acres Sewage
508 Horne Run Road
Amity, PA 15311



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

Dated: September 12, 2025