



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

BUREAU OF
INVESTIGATION
&
ENFORCEMENT

December 5, 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.
Divine Care Services LLC
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', 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/ac
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	:	
	:	
v.	:	Docket No. C-2025-
	:	
Divine Care Services LLC	:	

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 Divine Care Services LLC (“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
Pennsylvania Public Utility Commission
Bureau of Investigation and Enforcement
Commonwealth Keystone Building
400 North Street
Harrisburg, PA 17120
grosul@pa.gov

4. Respondent is Divine Care Services LLC, utility code 6422255, whose mailing address for assessment matters is 324 Aldan Avenue, Aldan, PA 19018, Attn: Too-chukwu Egbukwu.

5. Respondent is a “public utility” as that term is defined at 66 Pa.C.S. § 102, as it was engaged in transporting persons in the Commonwealth of Pennsylvania for compensation.

6. The Commission issued Respondent a Certificate of Public Convenience on or about September 13, 2019, at A-2019-3010306, for approval, to transport, as a common carrier, by motor vehicles, persons non-emergency medical paratransit service, between points in the Counties of Bucks, Chester and Delaware and the City and County of Philadelphia; provided that no service shall originate in Bucks or Chester Counties. All granted authorities were issued at A-6422255.

7. 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.

8. 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.

9. 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).

10. Respondent, in transporting persons as a common carrier for compensation, 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.

11. 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

12. On or about September 6, 2023, the Commission mailed to Respondent, by certified mail, an assessment invoice for the July 1, 2023, to June 30, 2024, Fiscal Year (“2023-2024 Fiscal Year”) on Respondent that was based, in part, on revenues for the 2022 calendar year that Respondent reported to the Commission in its 2022 Assessment Report.

Respondent's assessment was \$72. A copy of the assessment invoice is attached as I&E Exhibit 1.

13. 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 2.

14. The assessment invoice and notice of assessment were mailed to Respondent's mailing address on file with the Commission, 324 Aldan Avenue, Aldan, PA 19018, Attn: Toochukwu Egbukwu.

15. On or about September 11, 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 3.

16. 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).

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

18. On October 24, 2023, the Commission's Bureau of Administration ("ADM") mailed Respondent a letter to the same address warning Respondent that if it did not pay its outstanding 2023-2024 Fiscal Year Assessment of \$72 within 30 days of receipt of the letter, then ADM would refer the matter to I&E for prosecution.

19. Respondent failed to pay the amount of the 2023-2024 Fiscal Year Assessment Invoice in the amount of \$72.

2024-2025 FISCAL YEAR

A. Failure to File Assessment Report

20. On or about January 31, 2024, the Commission mailed to Respondent by first-class mail an assessment report for Respondent to report its gross intrastate operating revenues for the 2023 calendar year.

21. 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 4.

22. On or about 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 file 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.

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

B. Failure to Pay Assessment Invoice

24. 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 \$89. A copy of the assessment invoice is attached as I&E Exhibit 5.

25. 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 6.

26. The assessment invoice and notice of assessment were mailed to Respondent's mailing address on file with the Commission, 324 Aldan Avenue, Aldan, PA 19018, Attn: Toochukwu Egbukwu.

27. 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 7.

28. 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).

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

30. On October 30, 2024, the Commission's Bureau of Administration ("ADM") mailed Respondent a letter to the same address 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.

31. The letter included that in addition to Respondent's outstanding assessment balance of \$89 from this Fiscal Year, Respondent also has an outstanding balance from the previous fiscal year of \$72.

32. Respondent failed to pay the amount of the 2024-2025 Fiscal Year Assessment Invoice in the amount of \$89.

33. Respondent's cumulative outstanding assessment for the 2023-2024 and 2024-2025 Fiscal Years is \$161.

34. Due to Respondent's failure to pay its outstanding 2023-2024 and 2024-2025 Fiscal Year Assessment Invoices, this matter has been referred to I&E for enforcement action.

2025-2026 FISCAL YEAR

A. Failure to File Assessment Report

35. On or about January 29, 2025, the Commission mailed to Respondent by first-class mail an assessment report for Respondent to report its gross intrastate operating revenues for the 2024 calendar year.

36. 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 8.

37. On or about 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.

38. The Respondent failed to submit its assessment report for the 2024 calendar year to the Commission.

B. Failure to Pay Assessment Invoice

39. On or about September 5, 2025, the Commission mailed to Respondent, by certified mail, an assessment invoice for the July 1, 2025, to June 30, 2026, Fiscal Year (“2025-2026 Fiscal Year”) on Respondent that was based, in part, on Respondent’s estimated revenues for the 2024 calendar year due to Respondent’s failure to file an assessment report stating its 2024 calendar year revenues. Respondent’s assessment was \$110. A copy of the assessment invoice is attached as I&E Exhibit 9.

40. 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 10.

41. The assessment invoice and notice of assessment were mailed to Respondent’s mailing address on file with the Commission, 324 Aldan Avenue, Aldan, PA 19018, Attn: Toochukwu Egbukwu.

42. On or about September 8, 2025, 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 2025-2026 Fiscal Year. A screenshot of the United States Postal Service website showing delivery of the certified mailing is attached as I&E Exhibit 11.

43. 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).

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

45. Respondent failed to pay the amount of the 2025-2026 Fiscal Year Assessment Invoice in the amount of \$110.

46. Respondent's cumulative outstanding assessment for the 2023-2024, 2024-2025, and 2025-2026 Fiscal Years is \$271.

47. Due to Respondent's repeated failure to submit its assessment reports and pay its outstanding assessment balance, this matter has been referred to I&E for enforcement action.

III. VIOLATIONS

Counts 1-2

48. 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 Section 510(b) of the Public Utility Code, 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).¹ This civil penalty, consistent with past

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

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 2023-2024, 2024-2025, and 2025-2026 Fiscal Years; 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 3-5

49. That Respondent failed to satisfy its 2023-2024, 2024-2025, and 2025-2026 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 510(c) of the Public Utility Code, 66 Pa.C.S. § 510(c) (3 counts). I&E's proposed civil penalty for the failure to satisfy its 2023-2024 Fiscal Year assessment invoice is \$100. I&E's proposed civil penalty for the failure to satisfy its 2024-2025 Fiscal Year assessment invoice is \$100. I&E's proposed civil penalty for the failure to satisfy its 2025-2026 Fiscal Year assessment invoice is \$100. The total proposed civil penalty for Counts 3 through 5 is \$300. This civil penalty, consistent with past Commission decisions, is based on the following factors: (1) the type of violation involved; (2) the amount of Respondent's outstanding assessment balance related to the multiple fiscal years; and (3) Respondent's compliance history with the Public Utility Code and Commission's regulations for three (3) years prior to the filing of this Complaint.

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 three fiscal years 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).

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 \$1,571, which consists of its outstanding assessment balance of \$271 and a total civil penalty of \$1,300 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;
- 2) Respondent be directed to file assessment reports on a going-forward basis; and
- 3) 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 Certificate of Public Convenience issued to Respondent;
 - b) The matter be referred to the Pennsylvania Office of Attorney General for appropriate action; and
 - c) The Commission certify motor vehicle registrations to the Pennsylvania Department of Transportation, if any, for suspension or revocation.

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: December 5, 2025

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Pennsylvania Public Utility Commission	:	
Bureau of Investigation and Enforcement	:	
	:	
v.	:	Docket No. C-2025-
	:	
Divine Care Services LLC	:	

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: December 5, 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
 Harrisburg, PA 17105-3265
GENERAL ASSESSMENTS INVOICE

Invoice Date	Invoice Number
9/8/2023	23-6422255
Fiscal Year	
July 1, 2023 to June 30, 2024	

DIVINE CARE SERVICES LLC
 TOOCHUKWU EGBUKWU
 324 ALDAN AVENUE
 ALDAN PA 19018

- 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	\$72.00
PAY THIS AMOUNT WITHIN 30 DAYS	\$72.00

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

DIVINE CARE SERVICES LLC
 TOOCHUKWU EGBUKWU
 324 ALDAN AVENUE
 ALDAN PA 19018

Invoice Date	Invoice Number
9/8/2023	23-6422255
Fiscal Year	
July 1, 2023 to June 30, 2024	

PAY THIS AMOUNT WITHIN 30 DAYS	\$72.00
---------------------------------------	----------------

23000642225571 09082310000000720020000000000030000000000 000000072000

I&E Exhibit 2

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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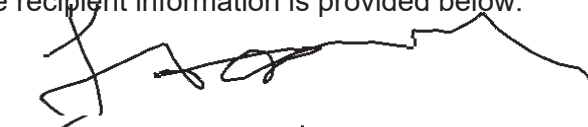

I&E Exhibit 3

Date Produced: 09/11/2023

Public Utility Commission:

The following is the delivery information for Certified Mail™ item number 7196 9009 3502 9750 0549. Our records indicate that this item was delivered on 09/07/2023 at 01:08 p.m. in CLIFTON HEIGHTS, PA 19018. The scanned image of the recipient information is provided below.

Signature of Recipient :

Address of Recipient :



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 4



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

IN REPLY PLEASE REFER
TO OUR FILE NUMBER

6422255

January 31, 2024

DIVINE CARE SERVICES LLC
TOOCHUKWU EGBUKWU
324 ALDAN AVENUE
ALDAN PA 19018

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: 6422255
Access Code: 23X8R5U9V6C

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

I&E Exhibit 4
Page 3 of 8

IN REPLY PLEASE
REFER TO OUR FILE
6422255

DIVINE CARE SERVICES LLC
TOOCHUKWU EGBUKWU
324 ALDAN AVENUE
ALDAN PA 19018

Dear TOOCHUKWU EGBUKWU

The Pennsylvania Public Utility Code, 66 Pa. C.S. §510(b), requires every public utility to file with the Commission a statement, under oath, showing its gross intrastate (jurisdictional) operating revenues for the preceding calendar year. Enclosed is the Assessment Report (Form AR-23-MC) that all Motor Carriers, including those registered with the Federal UCR program, must file with the Commission on or before **March 31, 2024**.

Please read the enclosed instructions carefully before preparing your Assessment Report. The completed original report with signature and notarization must be filed with the Commission's Assessment Section no later than **March 31, 2024**. No extensions will be granted.

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 written in a cursive, flowing style.

Rosemary Chiavetta
Secretary

Enclosures: Form AR-23-MC and Instructions

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PENNSYLVANIA PUBLIC UTILITY COMMISSION

INSTRUCTIONS FOR PREPARING 2023 ASSESSMENT REPORT FOR MOTOR CARRIERS

You have received this form because you currently hold a certificate of public convenience with the PA PUC. As such you must report your gross intrastate operating revenue for calendar year 2023 on the 2023 Assessment Report, which is enclosed. You are required to sign, notarize, and file the 2023 Assessment Report with the Commission on or before **March 31, 2024**. If you prefer to file a hard copy of this report, please choose a guaranteed method of delivery to ensure timely receipt. **THE PUC WILL NOT GRANT AN EXTENSION OF TIME TO FILE THIS REPORT. Failure to file this form could result in fines of up to \$1,000 for each day it is late (66 Pa. C.S. 3301), revocation of your certificate of public convenience, and PennDOT will place registration suspensions on your vehicles.**

WHO MUST FILE: All common carriers certificated by the Commission. Common Carriers include property carriers, passenger carriers, and household goods carriers. **Carriers subject to the UCR Act must file this report**, even though qualified UCR operations of carriers registered under the UCR Act will not be assessed if this report is filed timely.

WHAT YOU MUST FILE: The enclosed Assessment Report (AR-23-MC) must be completed in its entirety to be accepted as final. This includes signatures and notarization along with receipt in the Commission's Assessment Section on or before March 31, 2024. **This report form may not be modified.** Please be sure to include a valid telephone number for the contact person to answer questions, if necessary. The following are addresses for the Assessment Section of the PUC.

REGULAR/EXPRESS MAIL

Public Utility Commission
Fiscal Office
400 North Street
Harrisburg, PA 17120

ASSESSMENT INQUIRIES

Assessment Hotline: 717-265-7548
Email: PUCAssessments@pa.gov

UCR INQUIRIES

BI&E Main Line: (717) 783-3846
Website: www.ucr.gov

NAME AND ADDRESS: Verify that the preprinted name and address are correct. If this is not correct, cross it out and print the correct information. Please provide an email address and current telephone number.

LINE-BY-LINE INSTRUCTIONS

Line 1. *Pennsylvania Gross Intrastate Operating Revenue.*

Report Pennsylvania gross intrastate operating revenue here. This is earned gross revenue from your public utility operations within the boundaries of the Commonwealth of Pennsylvania, without deduction of expenses of any kind. Fuel surcharges must be included as revenue. Revenue must be reported in the appropriate column. For example, if all your revenue was from the transportation of property, you must report all revenue in the 'property' column. If your revenue was from 2 or more types of common carriage, you must report the amount of revenue received from each type, in the appropriate column.

Line 2. *Pennsylvania Exempt Intrastate Revenue Total.*

Report Exempt Intrastate Revenue here. You must itemize any exemptions on the "Exempt Intrastate Revenue" lines on the Report. Please see the list of allowable exemptions on page 2 of the instructions. **You must include the exemption number, the amount of the exemption, and all corresponding verifying documentation for the exemption. Attach additional sheets of paper, as needed, for explanation of your exemption(s). The PUC will disallow your exemption(s) if you fail to itemize or fail to provide the requisite verifying documentation.** All verifying supporting documentation will be treated as confidential. Total all exempt revenue on Line 2.

Revenue earned from service under the jurisdiction of the Philadelphia Parking Authority must be reported as exempt revenue, you may use number 11 from the exemption list.

Line 3. *Pennsylvania Net Intrastate Operating Revenue.*

Subtract Line 2 from Line 1. This revenue is used to calculate your assessment. If this report is not filed or filed late, your net revenue will be estimated. This estimate is binding.

UCR REGISTRATION INFORMATION

You must check the appropriate box. If you are an interstate carrier and required to register under the UCR Program, you must check 'yes' and provide your U.S. DOT number. Further information on the UCR Program may be found at WWW.UCR.GOV.

AUTHORIZATION FOR ABANDONMENT

If you are no longer in business or desire to cease operations, you may direct the Commission to cancel your certificate of public convenience. You must state the reason for the abandonment and sign in the assigned block on the back of the report.

EXEMPT REVENUE

The following is a description of Exempt Revenue you may deduct on Line 2, as provided by 66 Pa.C.S. §102:

1. **LEASE REVENUE** – You may deduct lease revenue. Lease revenue is revenue a certificated carrier (lessor) receives when it leases its equipment to another certificated carrier (lessee). The lessor carrier cannot retain any responsibility for the maintenance, supervision or control of the vehicle. The leasing arrangement must be in compliance with the Commission’s leasing regulations, which are found at 52 Pa. Code sections 29.101 (passenger carrier leasing) and 31.32 (property and household carrier leasing). **The lessor must include in its assessment report the name(s) of the carrier(s) and the certificate of public convenience number to which it leases its equipment and the amount of revenue received from the carrier.** Lessees cannot use rental/lease fees paid to the lessor to offset operating revenue and must report, for assessment purposes, all revenues earned under their certificate of public convenience.
2. **TRANSPORTATION OF K-12 SCHOOL CHILDREN** – You may deduct revenue you received from a kindergarten through 12th grade public, private or parochial school for the transportation of school children for school purposes or school sponsored extra-curricular activities, under a bona fide transportation contract with a public, private, or parochial school.
3. **TRANSPORTATION OF AGRICULTURE PRODUCTS** – Farm owners and operators may deduct revenue from transporting their own agricultural products from, or farm supplies to, their farm. In addition, independent contractors, or cooperative agricultural associations, transporting agricultural products or farm supplies exclusively for one or more farm owner(s) or operator(s), may deduct that revenue.
4. **WASTE, EXCAVATED, AND ROAD CONSTRUCTION MATERIALS** – You may deduct revenue you received from transporting ashes (including anti-skid, flue dust and fly ash), rubbish and waste for disposal. The PUC also allows the exemption/deduction of any revenue you received for transporting excavated materials in dump trucks. The purpose of the excavation is to create a hole or cavity. Removing material of value for use elsewhere is NOT exempt. The PUC also allows the exemption/deduction of any revenue you received for transporting road construction materials if a dump truck is used, and the materials hauled are used solely in a private or public road project including driveways (but NOT parking lots), and the materials are hauled directly to road construction sites or stockpiles. Carriers may **not** claim a revenue exemption for waste, excavated and road construction material when those materials were transported in five-axle tractor-trailers.
5. **TRANSPORTATION OF YOUR OWN PROPERTY**- You may deduct revenue you received from transporting your own property to yourself or to those that buy directly from you.
6. **VOTING MACHINES** – You may deduct revenue you received from transporting voting machines to and from polling places on behalf of any political subdivision of the Commonwealth for use in any primary, general, or special election.
7. **TRANSPORTATION OF WOOD PRODUCTS FROM WOODLOTS**- You may deduct revenue you received from transporting pulpwood, chemical wood, saw logs, wood chips, or veneer logs solely from woodlots. A woodlot is an area devoted to growing forest trees. Any revenue received from transportation performed from sources other than the woodlots is subject to assessment and may not be deducted.
8. **TRANSPORTATION OF WRECKED OR DISABLED VEHICLES** – You may deduct revenue you received from the transportation of wrecked or disabled motor vehicles from an accident, breakdown, or a place the vehicle was transported after the accident or breakdown, if it is subsequently transported for repair. Revenue from transportation of wrecked or disabled vehicles to or from auctions is NOT exempt.
9. **TRANSPORTATION OF STOLEN OR REPOSSESSED VEHICLES**- You may deduct revenue you received from the transportation of stolen or repossessed vehicles. Revenue from transportation of stolen or repossessed vehicles to or from auctions is NOT exempt.
10. **TRANSPORTATION OF INJURED, ILL OR DECEASED PERSONS** – You may deduct revenue you received from transporting an injured or ill person to a health care facility, when that transportation is performed in an ambulance or a medically equipped vehicle containing portable oxygen. A medical attendant must be in the vehicle in addition to the driver. A health care facility includes a hospital, clinic, dialysis center, nursing care institution, home health agency, infirmary, or behavioral service provider. A doctor’s office is **NOT** a health care facility. In addition, you may deduct revenue you received from transporting deceased persons.
11. **TRANSPORTATION UNDER CONTRACT WITH MUNICIPAL CORPORATIONS** - You may deduct revenue you received from passenger transportation performed under contract with a municipal corporation, provided that: (1) the municipal corporation actively regulates your rates, routes and services; and (2) the transportation is limited to municipal residents. This deduction does not apply to contracts with state agencies.

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

2023 ASSESSMENT REPORT-MOTOR CARRIERS

This Report **MUST BE FILED** no later than **March 31, 2024**. Failure to file may result in fines up to \$1,000 for each day a violation continues (66 Pa. C.S. § 3301), revocation of your Certificate of Public Convenience, and PennDOT will place registration suspensions on your vehicles.

TRADE OR CORPORATE NAME OF UTILITY: DIVINE CARE SERVICES LLC	UTILITY CODE: 6422255
CONTACT NAME: TOOCHUKWU EGBUKWU	EMAIL: tegbukwu@yahoo.com
ADDRESS 1: 324 ALDAN AVENUE	ADDRESS 2 (Floor, Suite, etc.):
CITY, STATE, ZIP: ALDAN PA 19018	PHONE NO.: 215-858-4135

OPERATING REVENUE FOR CALENDAR YEAR 2023 (January 1, 2023-December 31, 2023)

(Enter WHOLE dollars only)

	PROPERTY	HOUSEHOLD GOODS	PASSENGER	
			Group and Party 16 or More	All Other Passenger Transportation
1. PA INTRASTATE OPERATING REVENUE				
PA EXEMPT INTRASTATE REVENUE (verifying documentation required for all exempt revenue)				
Exemption #				
Exemption #				
Exemption #				
Exemption #				
2. TOTAL Exempt Revenue				
3. PA NET INTRASTATE OPERATING REVENUE (Subtract Line 2 from Line 1)				

UCR REGISTRATION INFORMATION

2024 UCR Registered: YES NO **US DOT#:** _____

Date 2024 Fee was Paid: _____

Internal Use Only

A-1 C-1 AB-1

AUTHORIZATION FOR RELEASE OF STATE TAX RECORDS

In accordance with Sections 505 and 506 of the Public Utility Code, to verify the accuracy of financial information supplied to the Public Utility Commission, I hereby authorize the Pennsylvania Department of Revenue to release to the Public Utility Commission, any tax records filed or compiled regarding the below-listed utility and/or individual.

Utility Name

Signature

Date _____

Name (Printed)

Title

AUTHORIZATION FOR ABANDONMENT

Approval of the abandonment is necessary or proper for the following reasons:

Reason(s)

Signature

AFFIDAVIT

I affirm that the information reported herein is complete, true, and correct.

(Signature of Individual or Officer)

(Date)

NOTARIZATION

(Required)

Subscribed and sworn to before me this

_____ day of _____ 2024

NOTARY SIGNATURE

OFFICIAL TITLE

OFFICIAL SEAL

(Date My Commission Expires)

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

TELEPHONE NO.:

Office (____)

Other (____)

Other (____)

I&E Exhibit 5



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

Invoice Date	Invoice Number
9/6/2024	24-6422255
Fiscal Year	
July 1, 2024 to June 30, 2025	

DIVINE CARE SERVICES LLC
TOOCHUKWU EGBUKWU
324 ALDAN AVENUE
ALDAN PA 19018

- 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	\$89.00
PAY THIS AMOUNT WITHIN 30 DAYS	\$89.00

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

DIVINE CARE SERVICES LLC
TOOCHUKWU EGBUKWU
324 ALDAN AVENUE
ALDAN PA 19018

Invoice Date	Invoice Number
9/6/2024	24-6422255
Fiscal Year	
July 1, 2024 to June 30, 2025	

PAY THIS AMOUNT WITHIN 30 DAYS	\$89.00
---------------------------------------	----------------

24000642225551 090624100000089002000000000030000000000 000000089009

I&E Exhibit 6

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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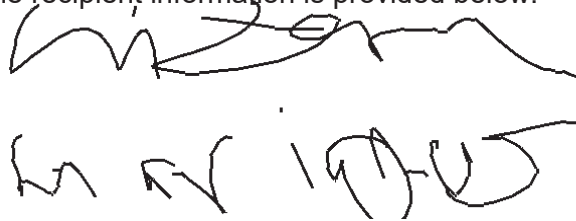
I&E Exhibit 7

Date Produced: 09/09/2024

Public Utility Commission:

The following is the delivery information for Certified Mail™ item number 9489 0090 0027 6651 9464 72. Our records indicate that this item was delivered on 09/05/2024 at 01:20 p.m. in CLIFTON HEIGHTS, PA 19018. The scanned image of the recipient information is provided below.

Signature of Recipient :



Address of Recipient :

**324 ALDAN AVE, ALDAN, PA
19018**

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 8



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

IN REPLY PLEASE
REFER TO OUR FILE
6422255

January 29, 2025

DIVINE CARE SERVICES LLC
TOOCHUKWU EGBUKWU
324 ALDAN AVENUE
ALDAN PA 19018

Dear TOOCHUKWU EGBUKWU

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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 (AR-24-MC). 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. Additionally, when filing your assessment report through the portal, notarization is not required.

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

Utility Code: 6422255
Access Code: 24V5K3W4S6H

If you choose to file a paper form, please carefully read the enclosed instructions. The completed original report, with signature and notarization, must be filed with the Commission's Assessment Section no later than **March 31, 2025**.

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,

Rosemary Chiavetta
Secretary

Enclosures: Form AR-24-MC and Instructions

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PENNSYLVANIA PUBLIC UTILITY COMMISSION

INSTRUCTIONS FOR PREPARING 2024 ASSESSMENT REPORT FOR MOTOR CARRIERS

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WHO MUST FILE: All common carriers certificated by the Commission. Common Carriers include property carriers, passenger carriers, and household goods carriers. **Carriers subject to the UCR Act must file this report**, even though qualified UCR operations of carriers registered under the UCR Act will not be assessed if this report is filed timely.

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REGULAR/EXPRESS MAIL

Public Utility Commission
Fiscal Office
400 North Street
Harrisburg, PA 17120

ASSESSMENT INQUIRIES

Assessment Hotline: 717-265-7548

Email: PUCAssessments@pa.gov

UCR INQUIRIES

BI&E Main Line: (717) 783-3846

Website: www.ucr.gov

NAME AND ADDRESS: Verify that the preprinted name and address are correct. If this is not correct, cross it out and print the correct information. Please provide an email address and current telephone number.

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Line 1. *Pennsylvania Gross Intrastate Operating Revenue.*

Report Pennsylvania gross intrastate operating revenue here. This is earned gross revenue from your public utility operations within the boundaries of the Commonwealth of Pennsylvania, without deduction of expenses of any kind. Fuel surcharges must be included as revenue. Revenue must be reported in the appropriate column. For example, if all your revenue was from the transportation of property, you must report all revenue in the 'property' column. If your revenue was from 2 or more types of common carriage, you must report the amount of revenue received from each type, in the appropriate column.

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Revenue earned from service under the jurisdiction of the Philadelphia Parking Authority must be reported as exempt revenue, you may use number 11 from the exemption list.

Line 3. *Pennsylvania Net Intrastate Operating Revenue.*

Subtract Line 2 from Line 1. This revenue is used to calculate your assessment. If this report is not filed or filed late, your net revenue will be estimated. This estimate is binding.

UCR REGISTRATION INFORMATION

You must check the appropriate box. If you are an interstate carrier and required to register under the UCR Program, you must check 'yes' and provide your U.S. DOT number. Further information on the UCR Program may be found at www.ucr.gov.

AUTHORIZATION FOR ABANDONMENT

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2. **TRANSPORTATION OF K-12 SCHOOL CHILDREN** – You may deduct revenue you received from a kindergarten through 12th grade public, private or parochial school for the transportation of school children for school purposes or school sponsored extra-curricular activities, under a bona fide transportation contract with a public, private, or parochial school.
3. **TRANSPORTATION OF AGRICULTURE PRODUCTS** – Farm owners and operators may deduct revenue from transporting their own agricultural products from, or farm supplies to, their farm. In addition, independent contractors, or cooperative agricultural associations, transporting agricultural products or farm supplies exclusively for one or more farm owner(s) or operator(s), may deduct that revenue.
4. **WASTE, EXCAVATED, AND ROAD CONSTRUCTION MATERIALS** – You may deduct revenue you received from transporting ashes (including anti-skid, flue dust and fly ash), rubbish and waste for disposal. The PUC also allows the exemption/deduction of any revenue you received for transporting excavated materials in dump trucks. The purpose of the excavation is to create a hole or cavity. Removing material of value for use elsewhere is NOT exempt. The PUC also allows the exemption/deduction of any revenue you received for transporting road construction materials if a dump truck is used, and the materials hauled are used solely in a private or public road project including driveways (but NOT parking lots), and the materials are hauled directly to road construction sites or stockpiles. Carriers may **not** claim a revenue exemption for waste, excavated and road construction material when those materials were transported in five-axle tractor-trailers.
5. **TRANSPORTATION OF YOUR OWN PROPERTY**- You may deduct revenue you received from transporting your own property to yourself or to those that buy directly from you.
6. **VOTING MACHINES** – You may deduct revenue you received from transporting voting machines to and from polling places on behalf of any political subdivision of the Commonwealth for use in any primary, general, or special election.
7. **TRANSPORTATION OF WOOD PRODUCTS FROM WOODLOTS**- You may deduct revenue you received from transporting pulpwood, chemical wood, saw logs, wood chips, or veneer logs solely from woodlots. A woodlot is an area devoted to growing forest trees. Any revenue received from transportation performed from sources other than the woodlots is subject to assessment and may not be deducted.
8. **TRANSPORTATION OF WRECKED OR DISABLED VEHICLES** – You may deduct revenue you received from the transportation of wrecked or disabled motor vehicles from an accident, breakdown, or a place the vehicle was transported after the accident or breakdown, if it is subsequently transported for repair. Revenue from transportation of wrecked or disabled vehicles to or from auctions is NOT exempt.
9. **TRANSPORTATION OF STOLEN OR REPOSSESSED VEHICLES**- You may deduct revenue you received from the transportation of stolen or repossessed vehicles. Revenue from transportation of stolen or repossessed vehicles to or from auctions is NOT exempt.
10. **TRANSPORTATION OF INJURED, ILL OR DECEASED PERSONS** – You may deduct revenue you received from transporting an injured or ill person to a health care facility, when that transportation is performed in an ambulance or a medically equipped vehicle containing portable oxygen. A medical attendant must be in the vehicle in addition to the driver. A health care facility includes a hospital, clinic, dialysis center, nursing care institution, home health agency, infirmary, or behavioral service provider. A doctor’s office is **NOT** a health care facility. In addition, you may deduct revenue you received from transporting deceased persons.
11. **TRANSPORTATION UNDER CONTRACT WITH MUNICIPAL CORPORATIONS** - You may deduct revenue you received from passenger transportation performed under contract with a municipal corporation, provided that: (1) the municipal corporation actively regulates your rates, routes and services; and (2) the transportation is limited to municipal residents. This deduction does not apply to contracts with state agencies.

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

2024 ASSESSMENT REPORT-MOTOR CARRIERS

This Report **MUST BE FILED** no later than **March 31, 2025**. Failure to file may result in fines up to \$1,000 for each day a violation continues (66 Pa. C.S. § 3301), revocation of your Certificate of Public Convenience, and PennDOT will place registration suspensions on your vehicles.

TRADE OR CORPORATE NAME OF UTILITY: DIVINE CARE SERVICES LLC	UTILITY CODE: 6422255
CONTACT NAME: TOOCHUKWU EGBUKWU	EMAIL: tegbukwu@yahoo.com
ADDRESS 1: 324 ALDAN AVENUE	ADDRESS 2 (Floor, Suite, etc.):
CITY, STATE, ZIP: ALDAN PA 19018	PHONE NO.: 215-858-4135

OPERATING REVENUE FOR CALENDAR YEAR 2024 (January 1, 2024-December 31, 2024)

(Enter WHOLE dollars only)

	PROPERTY	HOUSEHOLD GOODS	PASSENGER	
			Group and Party 16 or More	All Other Passenger Transportation
1. PA INTRASTATE OPERATING REVENUE				
PA EXEMPT INTRASTATE REVENUE (verifying documentation required for all exempt revenue)				
Exemption #				
Exemption #				
Exemption #				
Exemption #				
2. TOTAL Exempt Revenue				
3. PA NET INTRASTATE OPERATING REVENUE (Subtract Line 2 from Line 1)				

UCR REGISTRATION INFORMATION

2025 UCR Registered: YES NO **US DOT#:** _____

Date 2025 Fee was Paid: _____

Internal Use Only

A-1 C-1 AB-1

AUTHORIZATION FOR RELEASE OF STATE TAX RECORDS

In accordance with Sections 505 and 506 of the Public Utility Code, to verify the accuracy of financial information supplied to the Public Utility Commission, I hereby authorize the Pennsylvania Department of Revenue to release to the Public Utility Commission, any tax records filed or compiled regarding the below-listed utility and/or individual.

Utility Name

Signature

Date _____

Name (Printed)

Title

AUTHORIZATION FOR ABANDONMENT

Approval of the abandonment is necessary or proper for the following reasons:

Reason(s)

Signature

AFFIDAVIT

I affirm that the information reported herein is complete, true, and correct.

(Signature of Individual or Officer)

(Date)

NOTARIZATION

(Required)

Subscribed and sworn to before me this

_____ day of _____ 2025

NOTARY SIGNATURE

OFFICIAL TITLE

OFFICIAL SEAL

(Date My Commission Expires)

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

TELEPHONE NO.:

Office (____)

Other (____)

Other (____)

I&E Exhibit 9



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

Invoice Date	Invoice Number
9/5/2025	25-6422255
Fiscal Year	
July 1, 2025 to June 30, 2026	

DIVINE CARE SERVICES LLC
 TOOCHUKWU EGBUKWU
 324 ALDAN AVENUE
 ALDAN PA 19018

- 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	\$110.00
PAY THIS AMOUNT WITHIN 30 DAYS	\$110.00

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

DIVINE CARE SERVICES LLC
 TOOCHUKWU EGBUKWU
 324 ALDAN AVENUE
 ALDAN PA 19018

Invoice Date	Invoice Number
9/5/2025	25-6422255
Fiscal Year	
July 1, 2025 to June 30, 2026	

PAY THIS AMOUNT WITHIN 30 DAYS	\$110.00
---------------------------------------	-----------------

25000642225531 090525100000110002000000000030000000000 000000110003

I&E Exhibit 10

PENNSYLVANIA PUBLIC UTILITY COMMISSION
Harrisburg, PA 17120

NOTICE OF ASSESSMENT

EXPLANATION OF INVOICE FOR GENERAL ASSESSMENT
FOR FISCAL YEAR JULY 1, 2025 TO JUNE 30, 2026

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, 2025 to June 30, 2026.

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.**

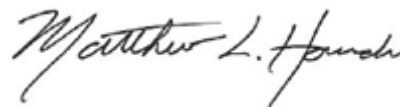
Be sure that your personal check or money order is written out in the same amount as your assessment invoice, and make your remittance payable to, "Commonwealth of PA". **DO NOT SEND CASH.** If you have reason to correspond with the Commission regarding your assessment invoice, please refer to your invoice 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 2024 by the assessment factor for the public utility group of which you are a member. Your gross intrastate operating revenues for 2024 have been taken from the Assessment Reports Form GAO-24, AR-24-RR or AR-24-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, 2025 to June 30, 2026 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, 2025 through June 30, 2026:	\$93,475,240
Deduct:	
Pipeline Operators Allocation per Act 127 of 2011	679,278
Various Fees Collected in FY 2024-25	331,377
UGWF Administration per Act 13 of 2012	607,300
Prior Year Cost Saving	1,964,811
UCR Collection for CY 2024	4,945,527
EGS/NGS Allocation per Act 155 of 2014	4,207,321
Total Deductions	<u>\$12,735,614</u>
General Assessment Total Amount	<u>\$80,739,626</u>

The way in which the total Public Utility Commission assessment of \$80,739,626 has been allocated to the various groups of public utilities as shown on Schedules A and B enclosed herewith.



Matthew L. Homsher
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 2025-26

SCHEDULE A

Group	Total Expenditures per Utility Group Calendar Year 2024	Percentage Distribution	Estimated Expenditures Fiscal Year 2025- 2026 by Utility Group
Electric	\$30,281,829	42.5839%	\$34,382,081
Gas	\$17,498,561	24.6073%	\$19,867,842
Pipeline	\$645,449	0.9077%	\$732,874
Steam Heat	\$404,157	0.5683%	\$458,843
Tele./Tele.	\$4,791,770	6.7384%	\$5,440,559
Water/Sewer	\$10,050,510	14.1335%	\$11,411,335
Transportation - Passenger	\$2,487,500	3.4980%	\$2,824,272
Transportation - Property	\$2,002,834	2.8165%	\$2,274,032
Transportation - Rail	\$2,948,581	4.1464%	\$3,347,788
Total	\$71,111,191	100.0000%	\$80,739,626

SCHEDULE B

Group	Estimated Expenditures Fiscal Year 2025-2026 by Utility Group	Gross intrastate revenues by utility group Calendar Year 2024	General Assessment Factor by Utility Group (Col. (a) / by Col. (b))
	(a)	(b)	(c)
Electric	\$34,382,081	\$10,282,167,816	0.003343855266
Gas	\$16,102,815 ⁽¹⁾	\$4,028,231,269	0.003997490195
Pipeline	\$732,874	\$29,425,081	0.024906439510
Steam Heat	\$458,843	\$122,789,827	0.003736816080
Tele./Tele.	\$5,440,559	\$1,200,627,201	0.004531430735
Water/Sewer	\$11,411,335	\$2,086,732,381	0.005468518677
Transportation - Passenger	\$2,817,022 ⁽²⁾	\$1,055,594,715	0.002668658681
Transportation - Property	\$1,375,901 ⁽³⁾	\$1,016,769,549	0.001353208307
Transportation - Rail	\$3,347,788	\$131,003,335	0.025554983009
Total	\$76,069,218	\$19,953,341,174	0.003812354900

⁽¹⁾ Federal reimbursement in the amount of \$3,765,027 is deducted prior to determination of the final FY 2025-26 factor for Gas utilities.

⁽²⁾ Federal reimbursement in the amount of \$7,250 is deducted prior to determination of the final FY 2025-26 factor for Transportation - Passenger utilities.

⁽³⁾ Federal reimbursement in the amount of \$898,131 is deducted prior to determination of the final FY 2025-26 factor for Transportation - Property utilities.

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I&E Exhibit 11

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Latest Update

Your item was delivered to an individual at the address at 1:37 pm on September 8, 2025 in CLIFTON HEIGHTS, PA 19018.

Get More Out of USPS Tracking:

USPS Tracking Plus[®]

Delivered

Delivered, Left with Individual

CLIFTON HEIGHTS, PA 19018

September 8, 2025, 1:37 pm

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Feedback

[What Do USPS Tracking Statuses Mean? \(https://faq.usps.com/s/article/Where-is-my-package\)](https://faq.usps.com/s/article/Where-is-my-package)

Text & Email Updates



Return Receipt Electronic



USPS Tracking Plus[®]



Product Information



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Enter tracking or barcode numbers

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Contact USPS Tracking support for further assistance.

FAQs

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Pennsylvania Public Utility Commission	:	
Bureau of Investigation and Enforcement	:	
	:	
v.	:	Docket No. C-2025-
	:	
Divine Care Services LLC	:	

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

Divine Care Services LLC
Attn: Toochukwu Egbukwu
324 Aldan Avenue,
Aldan, PA 19018



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

Dated: December 5, 2025