



February 3, 2026

VIA E-FILING

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Matthew L. Homsher, Secretary
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street
Harrisburg, PA 17720

Re: *McCloskey v. Hidden Valley Utility Services, L.P. (Water and Wastewater Divisions), and Pennsylvania Public Utility Commission v. Hidden Valley Utility Services, L.P. (Water and Wastewater Divisions)*; Docket Nos. C-2014-2447138, C-2014-2447169, R-2018-3001306 and R-2018-3001307

Status Report on Response to Secretarial Letter dated January 14, 2026

Dear Secretary Homsher:

This correspondence is in response to the Secretarial Letter dated January 14, 2026 (the "Secretarial Letter") in the above-referenced matters. Among other things, that Secretarial Letter noted that, in December 2023, the Pennsylvania Public Utility Commission ("Commission") issued an Order directing Hidden Valley Utility Services, L.P. ("HVUS") to complete an independent audit of its financial statements for the years 2020 through 2022. These audits were to be filed with the Commission by April 19, 2024. On April 5, 2024, HVUS filed a Motion for an Extension of Time to complete these audits, but the Secretarial Letter denied this Motion finding that the proper procedure would have been to file a Petition to Amend. In addition, the Secretarial Letter noted that HVUS has not filed annual financial reports with the Commission since May 2022 for either the Water or Wastewater Divisions. The Secretarial Letter gave HVUS twenty days (*i.e.*, until February 3, 2026) to demonstrate compliance with the December 2023 Order and/or HVUS's financial reporting obligations.

Since receiving the Secretarial Letter, HVUS has initiated discussions with the other parties to these matters regarding the financial audits for 2020-2022. Those discussions are confidential, but it is HVUS's position that this requirement should be updated given the passage of time; financial data for 2020-2022 would be quite stale. HVUS is hopeful that a Joint Petition to Amend will be filed during February, 2026 that will allow for the exchange of more current (and therefore more useful) data.

Additionally, HVUS is currently in the process of completing its financial reports for the Water and Wastewater Divisions for calendar years 2022-2024. HVUS has an administrative staff of one and that individual had pre-existing personal commitments during the week of January 25-31, making compliance with the February 3, 2026 deadline impossible. HVUS intends to file its financial reports for the calendar years 2022-2024 by the end of February, 2026 and will file a

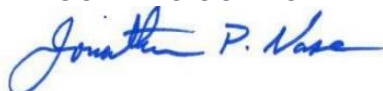
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notice at these dockets when those financial reports are filed in accordance with 52 Pa. Code § 5.591 (reports of compliance).

Thank you for your attention to this matter. Please contact me if you have any questions regarding this status report.

Sincerely,

COZEN O'CONNOR

A handwritten signature in blue ink that reads "Jonathan P. Nase". The signature is written in a cursive style with a large initial 'J'.

By: Jonathan P. Nase
Counsel for *Hidden Valley Utility
Services, L.P.*

JPN

cc: Per Certificate of Service
James Kettler, President Hidden Valley Utility Services, L.P.

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Tanya J. McCloskey, Acting Consumer Advocate	:	
	:	
	:	Docket Nos. C-2014-2447138
v.	:	and C-2014-2447169
	:	
Hidden Valley Utility Services, L.P. (Water and Wastewater Divisions)	:	
	:	
and	:	
	:	
Pennsylvania Public Utility Commission	:	
	:	
	:	
v.	:	Docket Nos. R-2018-3001306
	:	and R-2018-3001307
	:	
Hidden Valley Utility Services, L.P. (Water and Wastewater Divisions)	:	

CERTIFICATE OF SERVICE

I hereby certify that I have this day served a true copy of the foregoing **Status Report on Response to Secretarial Letter dated January 14, 2026** upon the parties, listed below, in accordance with the requirements of 52 Pa. Code § 1.54 (relating to service by a party).

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DATED: February 3, 2026



Jonathan P. Nase, Esquire
Counsel for *Hidden Valley Utility Services, L.P.*