



April 10, 2026

VIA E-FILING

Jonathan P. Nase

Direct Phone 717-773-4191

Direct Fax 215-372-2340

jnase@cozen.com

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

Report of Compliance (Revised)

Dear Secretary Homsher:

A Secretarial Letter dated January 14, 2026 (the "Secretarial Letter") in the above-referenced matters noted that Hidden Valley Utility Services, L.P. ("HVUS") had not filed annual financial reports with the Pennsylvania Public Utility Commission ("Commission") since May 2022 for either its Water Division or its Wastewater Division. On March 11, 2026, HVUS filed a Report of Compliance pursuant to 52 Pa. Code § 5.591 to advise the Commission that HVUS had filed its 2022-2024 annual financial reports for the Water and Wastewater Divisions on March 10, 2026.

This correspondence is to advise the Commission that, after March 11, HVUS was advised that its annual financial reports needed to be filed in a different manner. HVUS re-filed the 2022-2024 annual financial reports for its Water and Wastewater Divisions on March 31 and April 2, 2026. All of these filings have been accepted and are now on the Commission's website.

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

Sincerely,

COZEN O'CONNOR

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

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 **Report of Compliance (Revised)** upon the parties, listed below, in accordance with the requirements of 52 Pa. Code § 1.54 (relating to service by a party).

VIA E-MAIL AND FIRST CLASS MAIL:

Katherine Kennedy, Esq.
Consumer Advocate
555 Walnut Street
Forum Place, 5th Floor
Harrisburg, PA 17101-1923
ra-OCA@paoca.org
Counsel for *Office of Consumer Advocate*

Scott Granger, Esq.
Joanna Toft-Funk, Esq.
Bureau of Investigation and Enforcement
Pennsylvania Public Utility Commission
400 North Street
Harrisburg, PA 17120
sgranger@pa.gov
jtoftfunk@pa.gov
Counsel for *Bureau of Investigation and Enforcement*

Sharon Howard-Frieri
P.O. Box 4126
1174 Gristmill Court
Hidden Valley PA 15502
sharonhoward.frieri@yahoo.com

Robert J. Kollar, CPA and
Kellie A. Kuhleman
1374 Langport Dr.
Pittsburgh, PA 15241
bob@kkacpas.com

DATED: April 10, 2026



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