

M-2026-3061024

Matthew L. Homsher, Secretary  
Pennsylvania Public Utility Commission  
Commonwealth Keystone Building  
400 North Street  
Harrisburg PA 17120

DATE OF DEPOSIT A-00120539

APR 29 2026

PA Public Utility Commission 4/29/26  
Secretary's Bureau

My name is Chris Speck, owner operator of Speck Hauling. Utility code # 706604, PUC # A-00120539. I operate a tri-axle dump truck service. I'm writing to you in regards to Docket No. M-2026-3061024 in which the letter states that the PUC requires the filing of an assessment report for motor carriers. I have done this for twenty plus years. When filling out 66 Pa.C.S.102: I have used the guidelines that are provided by the PUC. Please note paragraph 4 in the highlighted section titled "Waste, Excavated and Road Construction Materials". I haul aggregate materials to road jobs, waterline, gas line, sewer line and power lines. All of which are considered applicable exempt revenue. Some of the companies I work for require a PUC. Please direct me on how to move forward with fulfilling both of these requirements. Thank you for your assistance in this matter.

Chris Speck Owner/Operator  
Speck Hauling  
402 Brandy Lane  
Mechanicsburg PA 17055  
(717) 443-5437  
speckhaulingre012@gmail.com

## 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 12<sup>th</sup> 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 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 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.

DATE OF DEPOSIT

APR 29 2020

PA Public Utility Commission  
Secretary's Bureau

Speck Hauling  
402 Brandy Ln  
Mech Pa 17055



9589 0710 5270 3800 7829 82

**RETURN RECEIPT  
REQUESTED**

Matthew L. Hornsher Secretary  
Pennsylvania Public Utility Commission  
Commonwealth Keystone Building  
400 North Street  
Harrisburg Pa 17120

17120-020505

**CERTIFIED MAIL**

HARRISBURG  
29 APR 2026

**Retail**



17120

**RDC 99**

U.S. POSTAGE PAID  
FCM LETTER  
MECHANICSBURG, PA  
APR 29, 2026

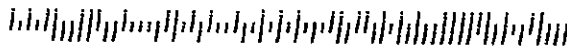
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**RECEIVED**

MAY 04 2026

PA PUBLIC UTILITY COMMISSION  
SECRETARY'S BUREAU



17055



CMPC

717-705-1952

To: PUC SECRETARY BUREAU

Agency: PUC

Floor:

External Carrier: PRIORITY

5/4/2026 8:59:23 AM



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OF THE RETURN ADDRESS, FOLD AT DOTTED LINE