



COMMONWEALTH OF PENNSYLVANIA
PENNSYLVANIA PUBLIC UTILITY COMMISSION
COMMONWEALTH KEYSTONE BUILDING
400 NORTH STREET
HARRISBURG, PENNSYLVANIA 17120
<http://www.puc.pa.gov>

May 12, 2026

A-8928919
A-2026-3062271

FLAT OUT EXCAVATING LLC
1407 FRITZTOWN ROAD
REINHOLDS PA 17569

RE: Application of **FLAT OUT EXCAVATING LLC**

To Whom It May Concern:

On May 6, 2026, the application of FLAT OUT EXCAVATING LLC, at A-2026-3062271, as a motor carrier was accepted for filing and docketed with the Public Utility Commission. In order for the Commission to proceed with the application, additional information is required.

Please forward the information to the Secretary of the Commission at the following address **within ten (10) working days** from the date of this letter.

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

ALL Parties to proceedings pending before the Commission are advised to open and use an e-filing account through the Commission's website, OR you may submit your filing by mail. If a filing contains confidential or proprietary material, the filing is required to be submitted by mail.

Your answers should be verified per 52 Pa Code § 1.36. Accordingly, you must provide the following statement with your responses:

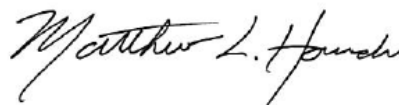
I, _____, hereby state that the facts above set forth are true and correct to the best of my knowledge, information and belief, and that I expect to be able to prove the same at a hearing held in this matter. I understand that the statements herein are made subject to the penalties of 18 Pa.C.S. § 4904 (relating to unsworn falsification to authorities).

The blank should be filled in with the name of the appropriate company representative, and the signature of that representative should follow the statement.

Failure to comply with this request within 10 working days from the date of this letter will result in the denial of the application.

Please direct any questions to Maria Santa, Bureau of Technical Utility Services at 717-787-4086. Faxed or emailed filings are **not** accepted.

Sincerely,



Matthew L. Homsher
Secretary

Enclosure

Docket No. A-2026-3062271
FLAT OUT EXCAVATING LLC

Request for Information

1.) Question #10 of the application asks you to list the commodities you intend to transport.

You answered **stone**. Please answer the following questions in detail:

2.) Will you be transporting this stone from your business to another location?

3.) Are you transporting this stone for a third party?

The Pennsylvania sales tax exemption is not a valid reason to seek PUC authority. To qualify, you must actually provide **for-hire transportation** services that fall under PUC jurisdiction. All revenue reported on your annual PUC Assessment Report (AR-XX-MC) is subject to audit. If every transportation service you provide is exempt from PUC oversight, you should not apply for PUC authority.

It is unlawful to claim or use sales tax–exempt status when you are not providing qualifying utility services. Individuals or entities that do so may face legal action and prosecution.

***Note: SEE THE INCLUDED EXEMPTION LIST**

PUC EXEMPTIONS

Agricultural Products (see exemptions – **farm owners**)

Ambulance service to medical facilities

Anti-skid Materials in dump trucks (except 5 axle tractor-trailers)

Ashes in dump trucks (except 5 axle tractor-trailers)

Authorities (including County Housing Authorities)

Counties under contract with transportation authorities (CAT, SEPTA, etc.) are exempt as long as 3 criteria below are met:

- transportation must be for municipality residents only
- transportation must be under the control of the municipality
- transportation must have one point in the municipality area, other point may be anywhere; entire trip does not have to be in municipality area

Buy and Sell Operation - own property to purchasers

Chemical Wood from wood lots (see **Wood Lot** definition)

Cooperative Associations for members on a nonprofit basis

Excavated Materials in dump trucks (except 5 axle tractor-trailers) - purpose of excavation is to create a hole or cavity, not valuable soil

Farm Owner or Operator - transporting agricultural products from the farm or farm supplies to the farm.

This may include independent contractor if hauling exclusively for farm owners (but still must be agricultural products from farm or farm supplies to farm)

NOTE: livestock is agricultural

Federal Government moves – Under contract with a federal department or agency

Free Transportation - no compensation of any type

Hazardous Waste - Flue dust and Electric arc furnace dust

Incidental to primary non-transportation business

Interstate Transportation - See Federal Highway Administration

Lessor - under a vehicle sale lease, where lessor has no responsibility for vehicle maintenance, supervision or control

Logs (saw or veneer) from wood lots (see **Wood Lot** definition)

Motor Vehicles - wrecked or disabled

must be towed (tow truck, wrecker-type, flatbed, lowboy, etc.)

does not have to be from accident or breakdown

can be from place vehicle was towed to after accident if it's being towed to a place for repairs resulting from accident

replacement vehicles are exempt if to or from accident or breakdown

stolen or repossessed vehicles

NOT INCLUDED salvaged vehicles to and from auctions

Non-Profit Cooperative Enterprises

People

- bereaved people by a funeral director
- injured, ill or dead (must meet 2 criteria):
 - in ambulance-like vehicle which is medically equipped – must meet 3 criteria:
 - life support system
 - oxygen
 - medical attendant
 - to or from health care providers hospitals, clinics, dialysis centers, nursing care institutions, home health agencies, infirmaries, behavioral health services (does NOT include Dr.'s Offices)
- registered guests of a hotel by the hotel,
- school children for school purposes (must have contract, school must cover all or part of the cost)
- shared ride public transportation van pooling

Private Transportation of Property by the owner to himself or to purchasers directly from him, in vehicles owned and operated by the owner of the property

Property from storage, if in storage 90 days or more

Pulpwood from wood lots (see **Wood Lot** definition)

Railroad ballast stone is considered a road construction material

Religious Organizations transporting their own members in the organization's vehicle

Road Construction Materials: this does NOT include material for parking lots. Includes stone for railroad ballast, must be to: construction site repair site of road (private, public and stockpile)

Rubbish in dump trucks (recycled materials are NOT rubbish)

Voting Machines to and from polling place

Warehoused Merchandise - transportation to or from warehouse and customer's home or business performed by warehouseman. Tristate hhgs tariff, rule 45(b): a shipment in storage for more than 90 days becomes liability of warehouseman

Waste (no value) – DOES NOT include goods for recycling (have value)

Wood Chips from wood lots

Wood Lot Definition - an area devoted to the growing of forest trees