

# Public Service Commission of West Virginia

201 Brooks Street, P.O. Box 812  
Charleston, West Virginia 25323



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May 15, 2018

10:54 AM MAY 15 2018 PSC EXEC SEC DIV

Ingrid Ferrell, Executive Secretary  
Public Service Commission  
P. O. Box 812  
Charleston, WV 25323

Re: Case No. 18-0674WS-P  
Timberline Four Seasons Utilities, Inc.

Dear Ms. Ferrell:

Enclosed for filing are the original and twelve (12) copies of Staff's "Petition to the Commission to Order a General Investigation of Timberline Four Seasons Utilities, Inc." in the above-referenced proceeding.

A copy has been served upon Timberline Four Seasons Utilities, Inc. Additionally, a copy is being provided to all of the parties to the following complaint cases: Case Nos., 16-0623-W-C, 16-0624-E-C, 16-0631-S-C, 16-0691-WS-C, 16-0740-WS-S, and 16-0871-WS-C.

Sincerely,

A handwritten signature in cursive script that reads "Leslie J. Anderson".

LESLIE J. ANDERSON  
Supervising Attorney  
West Virginia State Bar I.D. No. 5777

LJA/cs  
Enclosures

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PUBLIC SERVICE COMMISSION  
OF WEST VIRGINIA  
CHARLESTON

10:54 AM MAY 15 2018 PSC EXEC SEC DIV

CASE NO. 18-0674-WS-P  
TIMBERLINE FOUR SEASONS UTILITIES, INC.

**PETITION TO THE COMMISSION TO ORDER A GENERAL  
INVESTIGATION OF TIMBERLINE FOUR SEASONS UTILITIES, INC.**

Comes now the Staff of the West Virginia Public Service Commission (Staff) by Leslie J. Anderson, Counsel, and respectfully submits Staff's petition to the Commission to Order a General Investigation of whether it is appropriate to seek to place Timberline Four Seasons Utilities, Inc. (Timberline Utilities) in receivership pursuant to W. Va. Code §24-2-7(b). Staff's continued investigation of Timberline Utilities reveals that Timberline Utilities is "unable or unwilling to adequately serve its customers or has been actually or effectively abandoned by its owners, or that its management is grossly and willfully inefficient, irresponsible or unresponsive to the needs of its customers". See W. Va. Code §24-2-7(b). Specifically, serious issues remain regarding affiliate transfers, utility encumbrance to secure a debt to the benefit of an affiliate, and affiliates failure to pay for water and sewer service. Accordingly, Staff ultimately recommends that the Commission file a petition in the circuit court seeking to place Timberline Utilities in receivership in order to protect Timberline Utilities' customers from serious financial harm and public health issues. Staff requests that the Commission institute the General Investigation, name Timberline Utilities as a Respondent to the General Investigation and

direct Timberline Utilities to file a response to the General Investigation within twenty (20) days of the General Investigation being instituted. Staff further requests that the Commission set a reasonable procedural schedule which allows for a timely evidentiary hearing if needed and which leads to the appointment of a receiver for the system.

### **I. Prior Commission Proceedings**

As background, in 2016 seven complaint cases involving Timberline Utilities operations were filed.<sup>1</sup> The seven complaint cases all arose around the same time and involved various issues. A group of three cases centered on Timberline Four Seasons Resort Management Company, Inc.'s (Timberline Resort Management's) failure to pay its electric bills which potentially could have led to the termination of electric service to certain Timberline Utilities utility facilities being served behind the meter serving Timberline Resort Management which in turn could have led to the loss of water utility services to Timberline Utilities' customers. Another complaint involved Timberline Utilities failure to pay its sewage treatment provider, Canaan Valley Public Service District (Canaan Valley PSD), for a number of months. Three complaints involved billing irregularities in Timberline Utilities' customers' bills.

Staff's investigation of the seven complaints revealed serious issues in Timberline Utilities' operations. Thus, on August 5, 2016, Staff filed in the seven complaint cases a

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<sup>1</sup> Robert J. Gilchrist v. Timberline Four Seasons, Utilities, Inc., Case No. 16-0623-S-C; Robert J. Gilchrist v. Monongahela Power Company, Case No. 16-0624-E-C; Canaan Valley Public Service District v. Timberline Four Seasons Utilities, Inc., Case No. 16-0631-S-C; Stephen D. Halfhill v. Timberline Four Seasons Utilities, Inc.; Case No. 16-0691-WS-S; Timberline Four Seasons Resort Management Company, Inc. v. Monongahela Power Company, Case No. 16-0659-E-C; Robert J. Gilchrist v. Timberline Four Seasons Utilities, Inc., Case No. 16-0740-WS-S; and Gene Chiorello v. Timberline Four Seasons Utilities, Inc., Case No. 16-0623-W-C.

“Petition Requesting that Timberline Four Seasons Utilities, Inc. Be Directed to Appear at August 17, 2016 Hearing to Show Cause Why the Administrative Law Judge Should Not Recommend that the Commission Immediately Seek to Place Timberline Four Seasons Utilities, Inc. into Receivership Pursuant to W. Va. Code §24-2-7(b)”. In support of its petition, Staff raised four main issues. (1) Timberline Utilities Electric bills, (2) Timberline Utilities Canaan Valley PSD bills, (3) improper affiliate transfers and failure to pay utility bills and (4) customer billing issues. A hearing was held on August 17, 2016 (this hearing was converted to a show cause hearing on why the Commission should not immediately seek placing Timberline Utilities into receivership). At the August 17, 2016 hearing certain financial records were filed under seal by the Grant County Bank pursuant to an outstanding subpoena. A second hearing was held on September 8, 2016, on the issue of whether the Commission should proceed with necessary steps to place Timberline Utilities into receivership pursuant to W. Va. Code §24-2-7(b).

Subsequent to the September 8, 2016 hearing Timberline Utilities submitted what was essentially an improvement plan to address various issues. Staff in a Further Final Joint Staff Memorandum filed on February 23, 2017, recommended as a resolution of the remaining cases the continuation of the improvement plan slightly modified by Staff, and certain reporting requirements to ensure that Timberline Utilities continued to work on its significant managerial and financial issues.

The Administrative Law Judge issued a Recommended Decision on March 13, 2017, which went final on April 2, 2017, in the six remaining complaint cases.<sup>2</sup> The Administrative Law Judge discussed the September 8, 2016 evidentiary record in detail. The Administrative Law Judge concluded that it was reasonable to adopt the improvement plan as modified by Staff and dismiss the proceedings from the open docket.

Since the entry of the Recommended Decision, Timberline Utilities has made regular status report submissions to Staff and filings in the case. Staff has filed four closed case memoranda in the complaint cases documenting issues Staff's review of the status reports revealed. As of the date of this petition, Staff is not aware of any significant issues with electric bills or Canaan Valley PSD bills that would negatively impact Timberline Utilities. Nor is Staff aware of any significant issues with Timberline Utilities' customer bills. Timberline Utilities cured its arrearage to Canaan Valley PSD and made efforts to improve its billing service and customer relations.

## **II. Current Improper Affiliate Transactions**

Staff is currently aware, however, of significant issues relating to improper affiliate transfers, utility encumbrance to secure a debt to benefit an affiliate, and failure of affiliates to pay utility bills. As explained by Tara Gilkey, Utilities Analyst II, in the attached Utilities Division Memorandum, Staff's investigation in the six complaint cases revealed that "extensive amounts of money were being improperly transferred from

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<sup>2</sup> The Commission approved a settlement agreement by an order entered on March 8, 2018, in Timberline Four Seasons Resort Management, Inc. v. Monongahela Power Company, Case No. 16-0659-E-C.

Timberline Utilities to various affiliates, while affiliates were receiving utility service without payment and large arrearages were owed to Timberline Utilities.” (Attached memorandum at p. 1) The Recommended Decision entered in the six complaint cases required, among other things, that

Timberline Utilities and its affiliates entered into a deferred payment agreement for the \$134,966.24 due Timberline Utilities from its affiliates for water and sewer service previously rendered, and to be paid over 24 months beginning January 1, 2017 at a rate of \$5,623.50 per month, in addition to current monthly bills. Additionally, it was ordered that Timberline Utilities’ affiliates repay Timberline Utilities for improper affiliate transfers of cash in the total amount of \$180,212, over a time period of 28 months beginning January 1, 2017 at a rate of \$6,436.14 monthly. As a further condition of settlement, Timberline Utilities began providing specific monthly financial information for Staff’s review, including bank statements.

(Attached memorandum at p. 2). Timberline Utilities has not only reversed its progress in rectifying serious financial and management issues, but has put Timberline Utilities in more serious peril than existed when Timberline Utilities proposed its improvement plan.

Based on Staff’s review of the monthly financial information, recent field visit, and review of recently obtained financial information Staff supports its request for the Commission to institute a general investigation of Timberline Utilities as follows:

1. **Affiliate Utility Service Arrearage:**

As of February 28, 2018, Timberline Utilities has received only \$28,118 for water and sewer service previously provided to the affiliates, equivalent to five months of payment towards the arrearage. In the fourteen months since entering the deferred payment agreement, Timberline Utilities last consistently received payment through May 2017, and no payment has been received since September 2017. Further,

current bills for ongoing affiliate utility service are not being paid, resulting in an overall INCREASE in the previous \$134,966 affiliate utility service delinquency to \$179,464, as of Timberline Utilities' billing issued February 28, 2018. However, Staff has determined that of the six bills issued monthly to "affiliates" of Timberline Utilities, one is not actually an affiliate bill, but intercompany billing between water and sewer operations. Therefore, Staff has eliminated the \$11,386 balance in the utility plant account from delinquency calculations. Even with the adjustment, and five months of arrearage payments, an increase to the existing arrearage of \$33,112 has accrued over a time period of fourteen months ( $\$179,464 - \$11,386 - \$134,966 = \$33,112$ ). Equally concerning, Timberline Utilities has not enforced the affiliates' payment of water and sewer services, and has clearly exempted affiliates from enforcement of the service termination policy for nonpayment.

(Attached memorandum at pp. 2-3).

## **2. Utilities Encumbrance to Secure Debt to the Benefit of an Affiliate:**

Timberline Utilities' bank statement ending December 29, 2017 included several unusual withdrawals. Further investigation uncovered a short term loan procured in the name of the utility. The loan obligated Timberline Utilities future revenues in the amount of \$83,400 for receipt of \$60,000 in loan proceeds, from which an origination fee of \$2,450 and ACH fee of \$6,255 were deducted. Of the \$51,295 ( $\$60,000 - \$2,450 - \$6,255 = \$51,295$ ) net loan proceeds, \$35,000 was transferred from the Utilities' account to that of an affiliate entity notated as "Herz payroll." Timberline Utilities has been repaying the loan at a rate of approximately \$13,000 monthly, electronically withdrawn from its account over a period of twenty days each month. Without any benefit received by Timberline Utilities with the incurrence of the debt, \$67,105 should be considered an unauthorized affiliate transfer ( $\$83,400$  cost of loan -  $\$16,295$  loan proceeds retained by Timberline Utilities =  $\$67,105$ ).

(Attached memorandum at p. 3).

### 3. **Improper Affiliate Transfers of Cash:**

Staff's review of Timberline Utilities' remaining bank statement transactions from January 2017 through February 2018 show that only six payments were received since entering repayment for the prior improper affiliate transfers of cash, totaling \$37,277. During the same time period, and not including the affiliate debt discussed above, Timberline Utilities continued to transfer monies totaling \$47,142 to affiliated companies BEYOND the \$7,500 per month approved management agreement effective at that time (\$152,142 affiliate transfers - \$105,000 management fee for 14 months = \$47,142 transferred in excess of management fee). These new affiliate transfers, coupled with the unauthorized loan to affiliates, serves to INCREASE the amount due to Timberline Utilities for improper affiliate transfer of cash to \$257,182 (\$180,212 ordered repayment + \$47,142 additional transfers + \$67,105 affiliate debt paid by Timberline Utilities - \$37,277 repayment = \$257,182).

(Attached memorandum at p. 3).

### 4. **Distribution in Excess of Retained Earnings:**

One of the ways Timberline Utilities' records transfers to affiliates beyond the approved management fee is as a reduction of a payable it presents as owed to affiliates. Timberline Utilities 2016 Annual Report for Water Utilities and 2016 Annual Report for Wastewater Utilities indicate a balance in the account "Payables to Associated Companies" of \$150,909 and \$209,380 respectively, totaling \$360,289. The same Annual Reports show a balance in the account "Receivables from Associated Companies" of \$106,445 for water operations and \$106,445 for wastewater operations, totaling \$212,890. All account balances are reflected net of an intra-company payable/receivable due to routine water/sewer operations. However, dating back to the initial certification of Timberline Utilities in Case No. 91-1062-WS-CN, Timberline Utilities own proforma financial statements filed within its Rule 42 reflected zero debt and \$559,881 of Paid in Capital. This treatment was correctly reflected in the 1992 (combined) Annual Report. However, in the 1993 (combined) Annual Report, Timberline Utilities reclassified



\$480,492 from “Other Paid-in Capital” to the account “Payables to Associated Companies.” In all subsequent rate cases for both water and wastewater operations, the Commission has appropriately recognized the balance in Timberline Utilities’ “Payables to Associated Companies” account as equity. As the Commission has not recognized a valid debt to be reduced by Timberline Utilities affiliate transfers, Staff contends the appropriate treatment for such transfers would be consideration of such as a distribution of retained earnings. Based on the 2016 Annual Report, Timberline Utilities had positive retained earnings of \$482,880 for water operations and (\$336,828) for sewer operations, totaling \$146,052. However, transfers to affiliates have substantially exceeded the available retained earnings balance, tantamount to an inappropriate distribution to shareholders.

(Attached memorandum at p. 4).

#### 5. Arrears Taxes and Other Debts:

During a recent field investigation Staff obtained information indicating that as of June 26, 2017 Timberline Utilities had an unpaid balance of Federal Income Taxes totaling \$54,613, on tax liabilities dating back as far as fiscal year 2011. Additionally, Timberline Utilities appears to be an estimated \$10,000 delinquent on public utility taxes, due annually to the West Virginia State Auditor’s Office. Further, a Uniform Commercial Code (UCC) search with the West Virginia Secretary of State’s office returned two liens encumbering Timberline Utilities and several of its affiliates, both detailing “FastIncome Servicing” as the secured party.

(Attached memorandum at p. 4).

In summary, Staff recommends that the Commission initiate a general investigation of whether it is appropriate to seek to place Timberline Utilities in receivership pursuant to W. Va. Code §24-2-7(b) because Timberline Utilities has:

- Failed to collect payment on water and sewer services provided to affiliates, in light of a Commission order to do so, with arrearages increasing to \$168,078,
- Encumbered utility revenues and facilities to secure debt to the benefit of an affiliate, both historically and currently,
- Failed to collect the ordered repayment for improper affiliate transfers of cash, while increasing the amount transferred from Timberline Utilities to affiliate entities since January 2015 to \$257,182, and
- Participated in a distribution in excess of retained earnings to shareholders.

(Attached memorandum at p. 5). Staff requests that the Commission institute the General Investigation, name Timberline Utilities as a Respondent to the General Investigation and direct Timberline Utilities to file a response to the General Investigation within twenty (20) days of the General Investigation being instituted. Staff further requests that the Commission set a reasonable procedural schedule which allows for a timely evidentiary hearing if needed and which leads to the appointment of a receiver for the system.

Respectfully submitted this 15<sup>th</sup> day of May, 2018.


STAFF OF THE PUBLIC SERVICE  
COMMISSION OF WEST VIRGINIA

By Counsel,



LESLIE J. ANDERSON  
Supervising Attorney  
West Virginia State Bar I.D. No. 5777

**PUBLIC SERVICE COMMISSION OF WEST VIRGINIA**  
**UTILITIES DIVISION MEMORANDUM**

FROM: Tara Gilkey, Utilities Analyst II   
Utilities Division

DATE: April 26, 2018

SUBJECT: **CASE NO. 16-0623-W-C**  
**ROBERT J. GILCHRIST v. TIMBERLINE FOUR SEASONS**  
**UTILITIES, INC.**

**CASE NO. 16-0624-E-C**  
**ROBERT J. GILCHRIST v. MONONGAHELA POWER COMPANY**

**CASE NO. 16-0631-S-C**  
**CANAAN VALLEY PUBLIC SERVICE DISTRICT v. TIMBERLINE**  
**FOUR SEASONS UTILITIES, INC.**

**CASE NO. 16-0691-WS-C**  
**STEPHEN D. HALFHILL v. TIMBERLINE FOUR SEASONS**  
**UTILITIES, INC.**

**CASE NO. 16-0740-WS-S**  
**ROBERT J. GILCHRIST v. TIMBERLINE FOUR SEASONS**  
**UTILITIES, INC.**

**CASE NO. 16-0871-WS-C**  
**GENE CHIORELLO v. TIMBERLINE FOUR SEASONS**  
**UTILITIES, INC**

**Background**

On April 2, 2017, a Recommended Decision in Case No. 16-0623-W-C *et al* went final. The Order stems from a series of 2016 cases, filed by an assortment of complainants against Timberline Four Season Utilities (Timberline Utilities). The complaints were initiated for a variety of reasons, including Timberline Utilities' delinquencies owed to a wastewater treatment provider, an arrearage for electric services, and customer allegations of poor billing and maintenance practices. Further, investigation discovered that extensive amounts of money were being improperly transferred from Timberline Utilities to various affiliates, while affiliates were receiving utility service without payment and large arrearages were owed to Timberline Utilities.

As discussed in the Order, the near collapse of Timberline Utilities resulted in numerous proceedings before the Commission. Two hearings were held. Timberline Utilities proposed an improvement plan outlining an agreement to rectify many of the issues, which was updated and incorporated in large part in the Recommended Decision. Timberline Utilities cured its arrearage for wastewater treatment and reduced that due for electric services. Efforts were made to improve billing service and customer relations including hiring a new billing clerk.

Additionally the Order required, in part, that Timberline Utilities and its affiliates enter into a deferred payment agreement for the \$134,966.24 due Timberline Utilities from its affiliates for water and sewer service previously rendered, and to be paid over 24 months beginning January 1, 2017 at a rate of \$5,623.50 per month, in addition to current monthly bills. Additionally, it was ordered that Timberline Utilities' affiliates repay Timberline Utilities for improper affiliate transfers of cash in the total amount of \$180,212, over a time period of 28 months beginning January 1, 2017 at a rate of \$6,436.14 monthly. As a further condition of settlement, Timberline Utilities began providing specific monthly financial information for Staff's review, including bank statements.

Unfortunately, since the issuance of the Order, Timberline Utilities has reversed on some of its previous progress in rectifying the serious financial and management issues. In Staff's continued review of monthly financial information, the following ongoing issues have been identified.

#### **Affiliate Utility Service Arrearage**

As of February 28, 2018, Timberline Utilities has received only \$28,118 for water and sewer service previously provided to the affiliates, equivalent to five months of payment towards the arrearage. In the fourteen months since entering the deferred payment agreement, Timberline Utilities last consistently received payment through May 2017, and no payment has been received since September 2017. Further, current bills for ongoing affiliate utility service are not being paid, resulting in an overall INCREASE in the previous \$134,966 affiliate utility service delinquency to \$179,464, as of Timberline Utilities' billing issued February 28, 2018. However, Staff has determined that of the six bills issued monthly to "affiliates" of Timberline Utilities, one is not actually an affiliate bill, but intercompany billing between water and sewer operations. Therefore, Staff has eliminated the \$11,386 balance in the utility plant account from delinquency calculations. Even with the adjustment, and five months of arrearage payments, an increase to the

existing arrearage of \$33,112 has accrued over a time period of fourteen months ( $\$179,464 - \$11,386 - \$134,966 = \$33,112$ ). Equally concerning, Timberline Utilities has not enforced the affiliates' payment of water and sewer services, and has clearly exempted affiliates from enforcement of the service termination policy for nonpayment.

### **Utility Encumbrance to Secure Debt to the Benefit of an Affiliate**

Timberline Utilities' bank statement ending December 29, 2017 included several unusual withdrawals. Further investigation uncovered a short term loan procured in the name of the utility. The loan obligated Timberline Utilities future revenues in the amount of \$83,400 for receipt of \$60,000 in loan proceeds, from which an origination fee of \$2,450 and ACH fee of \$6,255 were deducted. Of the \$51,295 ( $\$60,000 - \$2,450 - \$6,255 = \$51,295$ ) net loan proceeds, \$35,000 was transferred from the Utilities' account to that of an affiliate entity notated as "Herz payroll." Timberline Utilities has been repaying the loan at a rate of approximately \$13,000 monthly, electronically withdrawn from its account over a period of twenty days each month. Without any benefit received by Timberline Utilities with the incurrence of the debt, \$67,105 should be considered an unauthorized affiliate transfer ( $\$83,400$  cost of loan -  $\$16,295$  loan proceeds retained by Timberline Utilities =  $\$67,105$ ).

### **Improper Affiliate Transfers of Cash**

Staff's review of Timberline Utilities' remaining bank statement transactions from January 2017 through February 2018 show that only six payments were received since entering repayment for the prior improper affiliate transfers of cash, totaling \$37,277. During the same time period, and not including the affiliate debt discussed above, Timberline Utilities continued to transfer monies totaling \$47,142 to affiliated companies BEYOND the \$7,500 per month approved management agreement effective at that time ( $\$152,142$  affiliate transfers -  $\$105,000$  management fee for 14 months =  $\$47,142$  transferred in excess of management fee). These new affiliate transfers, coupled with the unauthorized loan to affiliates, serves to INCREASE the amount due to Timberline Utilities for improper affiliate transfer of cash to \$257,182 ( $\$180,212$  ordered repayment +  $\$47,142$  additional transfers +  $\$67,105$  affiliate debt paid by Timberline Utilities -  $\$37,277$  repayment =  $\$257,182$ ).

### **Distributions in Excess of Retained Earnings**

One of the ways Timberline Utilities' records transfers to affiliates beyond the approved management fee is as a reduction of a payable it presents as owed to affiliates. Timberline Utilities 2016 Annual Report for Water Utilities and 2016 Annual Report for Wastewater Utilities indicate a balance in the account "Payables to Associated Companies" of \$150,909 and \$209,380 respectively, totaling \$360,289. The same Annual Reports show a balance in the account "Receivables from Associated Companies" of \$106,445 for water operations and \$106,445 for wastewater operations, totaling \$212,890. All account balances are reflected net of an intra-company payable/receivable due to routine water/sewer operations. However, dating back to the initial certification of Timberline Utilities in Case No. 91-1062-WS-CN, Timberline Utilities own proforma financial statements filed within its Rule 42 reflected zero debt and \$559,881 of Paid in Capital. This treatment was correctly reflected in the 1992 (combined) Annual Report. However, in the 1993 (combined) Annual Report, Timberline Utilities reclassified \$480,492 from "Other Paid-in Capital" to the account "Payables to Associated Companies." In all subsequent rate cases for both water and wastewater operations, the Commission has appropriately recognized the balance in Timberline Utilities' "Payables to Associated Companies" account as equity. As the Commission has not recognized a valid debt to be reduced by Timberline Utilities affiliate transfers, Staff contends the appropriate treatment for such transfers would be consideration of such as a distribution of retained earnings. Based on the 2016 Annual Report, Timberline Utilities had positive retained earnings of \$482,880 for water operations and (\$336,828) for sewer operations, totaling \$146,052. However, transfers to affiliates have substantially exceeded the available retained earnings balance, tantamount to an inappropriate distribution to shareholders.

### **Arrears Taxes and Other Debts**

During a recent field investigation Staff obtained information indicating that as of June 26, 2017 Timberline Utilities had an unpaid balance of Federal Income Taxes totaling \$54,613, on tax liabilities dating back as far as fiscal year 2011. Additionally, Timberline Utilities appears to be an estimated \$10,000 delinquent on public utility taxes, due annually to the West Virginia State Auditor's Office. Further, a Uniform Commercial Code (UCC) search with the West Virginia Secretary of State's office returned two liens encumbering Timberline Utilities and several of its affiliates, both detailing "FastIncome Servicing" as the secured party.

**Summary**

In summary, Timberline Utilities has:

- Failed to collect payment on water and sewer services provided to affiliates, in light of a Commission order to do so, with arrearages increasing to \$168,078
- Encumbered utility revenues and facilities to secure debt to the benefit of an affiliate, both historically and currently
- Failed to collect the ordered repayment for improper affiliate transfers of cash, while increasing the amount transferred from Timberline Utilities to affiliate entities since January 2015 to \$257,182
- Participated in a distribution in excess of retained earnings to shareholders
- Failed to satisfy multiple years of federal and state tax liabilities.

The Utilities Division recommends the Commission order a general investigation of whether it is appropriate to place Timberline Four Season Utilities in receivership.

PUBLIC SERVICE COMMISSION  
OF WEST VIRGINIA  
CHARLESTON

CASE NO. 18-0674-WS-P  
TIMBERLINE FOUR SEASONS UTILITIES, INC.

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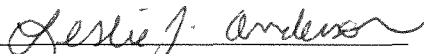
CERTIFICATE OF SERVICE

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I, LESLIE J. ANDERSON, Staff Counsel for the Public Service Commission of West Virginia, hereby certify that I have served a copy of the foregoing Staff's "Petition to the Commission to Order a General Investigation of Timberline Four Seasons Utilities, Inc." upon Timberline Four Seasons Utilities, Inc. by First Class United States Mail, postage prepaid this 15<sup>th</sup> day of May, 2018.

Frederick Herz  
Timberline Four Seasons Utilities, Inc.  
254 Four Seasons Drive  
Davis, WV 26260

Frederick Herz  
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HC 70 Box 488  
Davis, WV 26260

  
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LESLIE J. ANDERSON  
Staff Attorney  
WV State Bar I.D. No. 5777