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RECEIVED

April 11, 2014

APR 11 2014

PUBLIC SERVICE
COMMISSION

Via Hand-Delivery

Mr. Jeff Derouen, Executive Director
Kentucky Public Service Commission
211 Sower Boulevard
Frankfort, Kentucky 40602

RE: *Case No. 2013-00365; Application of Delta Natural Gas Company, Inc. for an Order Declaring That it is Authorized to Construct, Own and Operate a Compressed Natural Gas Station in Berea, Kentucky*

Dear Mr. Derouen:

Please find enclosed the original and twelve (12) copies of Interstate Gas Supply Inc.'s and Clean Energy Fuel Corp.'s responses to the data requests from the Attorney General, Delta Natural Gas Company, Inc. and the Commission Staff in the above-referenced case.

Please place the documents of file.

Regards,



Matthew Malone

C: File; Parties

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

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PUBLIC SERVICE
COMMISSION

Application of Delta Natural Gas)
Company, Inc. for An Order Declaring) Case. 2013-00365
That it is Authorized to Construct, Own)
and Operate a Compressed Natural Gas
Station in Berea, Kentucky

INTERSTATE GAS SUPPLY INC.'S AND CLEAN ENERGY FUEL CORP.'S
CERTIFICATE OF SERVICE
REGARDING DATA REQUEST RESPONSES TO DELTA NATURAL GAS
COMPANY, INC.

Comes Interstate Gas Supply, Inc. and Clean Energy Fuel Corp., by counsel, and hereby certifies that an original and twelve (12) copies of the attached data request responses to Delta Natural Gas Company, Inc. were served via hand-delivery upon Jeff Derouen, Executive Director, Public Service Commission, 211 Sower Boulevard, Frankfort, Kentucky 40602-0615; furthermore, it was served by mailing a copy by first class U.S. Mail, postage prepaid, on the following, and by electronic mail where available all on this 11th day of April 2014.

Hon. Robert M. Watt, III
Stoll Keenon Ogden
300 W. Vine Street
Suite 2100
Lexington, KY 40507-1801

Hon. Dennis Howard
Assistant Attorney General
Office of the Attorney General Utility & Rate
1024 Capital Center Drive
Suite 200
Frankfort, Kentucky 40601-8204



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Counsel for the Petitioner,
**IGS CNG Services and
Clean Energy Fuels Corp.**

**COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION**

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APR 11 2014

**PUBLIC SERVICE
COMMISSION**

In the Matter of:

THE APPLICATION OF DELTA NATURAL GAS)
COMPANY INC. FOR AN ORDER DECLARING)
THAT IT IS AUTHORIZED TO CONSTRUCT,)
OWN AND OPERATE A COMPRESSED NATURAL)
GAS STATION IN BEREA, KENTUCKY)

CASE NO.
2013-00365

**RESPONSE OF INTERSTATE GAS SUPPLY TO THE
FIRST SET OF DISCOVERY FROM DELTA NATURAL GAS COMPANY**

FILED: April 11, 2014


**COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION**

In the matter of: : CASE NO. 2013-00365

APPLICATION OF DELTA NATURAL GAS :
COMPANY, INC. FOR AN ORDER DECLARING :
THAT IT IS AUTHORIZED TO CONSTRUCT, :
OWN AND OPERATE A COMPRESSED :
NATURAL GAS STATION IN BEREA, KENTUCKY :

AFFIDAVIT OF DAVE MROWZINSKI

Comes the undersigned, Dave Mrowzinski, being duly sworn, deposes and states that he is the CNG Program Manager for IGS CNG, that he has personal knowledge of the matters set forth in the foregoing discovery responses, said responses were prepared by him and under his direction and supervision, if inquiries were made as to the facts in said responses he would respond as therein set forth and the answers contained therein are true and correct to the best of his knowledge.



Dave Mrowzinski

STATE OF OHIO)
COUNTY OF Franklin)

Subscribed and sworn to me this 11 day of April, 2014, by Dave Mrowzinski.



Notary Public

My Commission Expires: NA

RONALD L. WATERMAN
Attorney At Law
Notary Public, State of Ohio
My Commission Has No Expiration
Section 147.03 R.C.

**COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION**

The Application of Delta Natural Gas Company)
Inc. for an Order Declaring that it is Authorized)
to Construct, Own and Operate a Compressed)
Natural Gas Station in Berea, Kentucky) Case No. 2013-00365

**RESPONSE OF INTERSTATE GAS SUPPLY TO THE
FIRST SET OF DISCOVERY FROM DELTA NATURAL GAS COMPANY**

In response to Delta Natural Gas Company's ("Delta") First Set of Discovery to Interstate Gas Supply Inc. ("IGS") and Clean Energy Fuel Corp ("Clean Energy") collectively ("The Parties") submits the following:

**COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION**

Application of Delta Natural Gas Company)
Inc. for an Order Declaring that it is Authorized)
to Construct, Own and Operate a Compressed)
Natural Gas Station in Berea, Kentucky)

Case No. 2013-00365

Question No. 1 of Delta Data Requests to IGS/Clean Energy

Responding Witness: Dave Mrowzinski

1. What kind of business organization is IGS CNG Services

a. Please identify all shareholders, members, partners, joint venturers, owners, as applicable, of IGS CNG Services

IGS CNG Services is a d/b/a used by CNG Services, LLC. CNG Services is owned by IGS Ventures, Inc.

b. Does Clean Energy or any of its affiliates have any ownership or equity interest in IGS CNG Services?

No.

i. If so, Please quantify such ownership interest.

N/A.

**COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION**

Application of Delta Natural Gas Company)
Inc. for an Order Declaring that it is Authorized)
to Construct, Own and Operate a Compressed)
Natural Gas Station in Berea, Kentucky)

Case No. 2013-00365

Question No. 2 of Delta Data Requests to IGS/Clean Energy

Responding Witness: Dave Mrowzinski

2. Please produce a corporate organization chart for IGS and all of its affiliated entities.

RESPONSE:

Please see corporate structure chart attached as IGS Request for Document Production 1.

Application of Delta Natural Gas Company) Case No. 2013-00365
Inc. for an Order Declaring that it is Authorized)
to Construct, Own and Operate a Compressed)
Natural Gas Station in Berea, Kentucky)

Question No. 3 of Delta Data Requests to IGS/Clean Energy

Responding Witness: Dave Mrowzinski

3. Please produce a corporate organization chart for Clean Energy and all of its affiliated entities.

RESPONSE:

Please see corporate structure chart attached as Clean Energy Request for Document Production 1.

Application of Delta Natural Gas Company) Case No. 2013-00365
Inc. for an Order Declaring that it is Authorized)
to Construct, Own and Operate a Compressed)
Natural Gas Station in Berea, Kentucky)

Question No. 4 of Delta Data Requests to IGS/Clean Energy

Responding Witness: Dave Mrowzinski

4. Please describe in detail the relationship, if any, between IGS and Clean Energy.

RESPONSE:

IGS and Clean Energy are competitors in the CNG Industry

Application of Delta Natural Gas Company) Case No. 2013-00365
Inc. for an Order Declaring that it is Authorized)
to Construct, Own and Operate a Compressed)
Natural Gas Station in Berea, Kentucky)

Question No. 5 of Delta Data Requests to IGS/Clean Energy

Responding Witness: Dave Mrowzinski

5. For each compressed natural gas (“CNG”) refueling station owned by IGS or IGS CNG Services, please provide the following:

a. The location of each station,

IGS owns three stations in Charleston, WV, Jane Lew, WV and Bridgeport, WV. IGS will be opening another station in Youngstown Ohio shortly with an intent to continue building stations in OH, WV, PA, IN, KY in the near term.

b. The identity of the operator of each station;

IGS is the operator of the stations references in 5(a).

c. The electric compression costs per gasoline gallon equivalent (“GGE”) (in KWH and monthly fixed KW demand charges) of each station;

Objection this request is overly board, vague and overly burdensome. Further, Mr. Mrowzinski provides estimates of station costs in his testimony. However, individual stations electric compression costs per GGE are a factor of station usage (which changes constantly) multiplied KWH charges, in addition to factoring in demand charges and fixed utility customer charges, thus there is no set electric compression costs per GGE at an individual station as this cost would be changing constantly. Without waiving this objection, IGS estimates that its average electric compression costs for each of its stations are roughly 20-30 cents per GGE. Further, the stations referenced in this question are located in Appalachian Power, Monongahela Power and Harrison Rural Electrification Association service territories and these tariffs are publically available information and can be accessed independently by Delta in order for Delta to obtain the KWH, demand and customer charges for those utilities.

d. The state and federal road taxes per GGE for each station;

Objection this information is publically available and can be easily obtained by Delta. Without waiving this objection, federal and state road tax for CNG in WV is 18.3 cents and 24.4 cents respectively. Any discussion of U.S. tax matters included herein (including any attachments) is not intended or written to be used, and cannot be used, for the purpose of (i) promoting, marketing, or recommending to another party any transaction or matter addressed herein, or (ii) avoiding U.S. tax-related penalties

Application of Delta Natural Gas Company) Case No. 2013-00365
Inc. for an Order Declaring that it is Authorized)
to Construct, Own and Operate a Compressed)
Natural Gas Station in Berea, Kentucky)

Question No. 5(e)-(f) of Delta Data Requests to IGS/Clean Energy

Responding Witness: Dave Mrowzinski

e. Maintenance cost per GGE for the compressor(s) at each station;

RESPONSE:

Objection this request is overly board, vague and overly burdensome. Further, Mr. Mrowzinski provides estimates of station costs in his testimony. However, individual stations maintenance costs per GGE are a factor of station usage (which changes constantly) multiplied by compression, ware and tare and other variable maintenance costs require on the station, in addition to factoring in the costs of site visits by maintenance crew, thus there is no set compression costs per GGE at an individual station as this cost would be changing constantly. Without waiving these objections, IGS estimates that its average maintenance costs for each of its stations are roughly 30 cents per GGE.

f. Natural gas transportation costs per GGE at each station;

Objection this request is overly board, vague and overly burdensome. Further, Mr. Mrowzinski provides estimates of station costs in his testimony. However, individual stations transportation costs per GGE are a factor of station usage (which changes constantly) multiplied by variable gas transportation charges, in addition to factoring in the costs of fixed utility charges, thus there is no set transportation costs per GGE at an individual station as this cost would be changing constantly. Without waiving these objections, IGS estimates that its average transportation costs for each of its stations is roughly 16 cents per GGE. Further, the natural gas utilities under which IGS operates CNG stations include, Columbia Gas of Ohio, Mountaineer Gas of WV, Dominion Hope of WV. Utility gas transportation costs are a function of utility rates which are publicly available by accessing these utility tariffs.

Application of Delta Natural Gas Company) Case No. 2013-00365
Inc. for an Order Declaring that it is Authorized)
to Construct, Own and Operate a Compressed)
Natural Gas Station in Berea, Kentucky)

Question No. 5(g)-(i) of Delta Data Requests to IGS/Clean Energy

Responding Witness: Dave Mrowzinski

g. Credit card transaction merchant fees per GGE at each station;

Objection this request is overly board, vague and overly burdensome. Further, Mr. Mrowzinski provides estimates of station costs in his testimony. However, credit card transaction fees are based on a percentage of retail sales; therefore the cost per for credit card fees would depend on the price of CNG at each station, which varies, thus there is no set per GGE credit card transaction cost per station. Without waiving these objections IGS has found that credit card transaction costs at its stations range anywhere from 1.5% and 3.5% depending on the vendor and type of card used (e.g. credit card, fleet card) which includes transaction costs and processing fees. A list of credit card of credit card vendors by which Delta can get a quote are Visa, Mastercard, Discover, Wright Express and Voyager. For processing vendors contact NBS, Heartland Payment Systems, or Com Data.

h. The current sales price of CNG per GGE at each station;

At the time of service for these discovery requests, all West Virginia stations are priced at \$2.349 per GGE.

i. The amount of profit or loss for each station for each fiscal year that it has been in operation;

Objection, this question is overly vague in that IGS CNG is a business entity a profit and loss is calculated on a business entity basis and not a station basis.

Application of Delta Natural Gas Company) Case No. 2013-00365
Inc. for an Order Declaring that it is Authorized)
to Construct, Own and Operate a Compressed)
Natural Gas Station in Berea, Kentucky)

Question No. 5(j) of Delta Data Requests to IGS/Clean Energy

Responding Witness: Dave Mrowzinski

- j. The amount of federal, state and local government tax attributes, credits, rebates, grants and similar incentives that promote the use of natural gas and CNG as a vehicle fuel received, if any, that are attributable to each station.

Objection. This question is overly vague, overly broad and overly burdensome. Without waiving this objection:

A list of federal and state tax rebates by state can be found at the following U.S. Department of Energy website:

<http://www.afdc.energy.gov/laws/laws/US/tech/3253>

Any discussion of U.S. tax matters included herein (including any attachments) is not intended or written to be used, and cannot be used, for the purpose of (i) promoting, marketing, or recommending to another party any transaction or matter addressed herein, or (ii) avoiding U.S. tax-related penalties.

Application of Delta Natural Gas Company) Case No. 2013-00365
Inc. for an Order Declaring that it is Authorized)
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Natural Gas Station in Berea, Kentucky)

Question No. 6 of Delta Data Requests to IGS/Clean Energy

Responding Witness: Dave Mrowzinski

6. For each CNG refueling station operated (but not owned) by IGS or IGS CNG Services, please provide the following information:

a. The location of each station;

Dublin, Ohio.

b. The identity of the owner of each station;

The City of Dublin.

c. The electric compression costs per GGE (in KWH and monthly fixed KW demand charges) of each station;

Objection this request is overly board, vague and overly burdensome. Further, Mr. Mrowzinski provides estimates of station costs in his testimony. However, individual stations electric compression costs per GGE are a factor of station usage (which changes constantly) multiplied by KWH charges, in addition to factoring in demand charges and fixed utility customer charges, thus there is no set electric compression costs per GGE at an individual station as this cost would be changing constantly. Without waiving this objection, IGS estimates that its average electric compression costs per station are roughly 20-30 cents per GGE at its station. Further, the station referenced in this question is located in AEP Ohio service territory, and AEP Ohio's tariffs are publically available information and can be accessed on the AEP website.

d. The state and federal road taxes per GGE for each station;

Objection, this information is publically available and can be easily obtained by Delta. Without waiving this object, federal road tax is 18.3 cents per GGE and Ohio currently does not charge state road tax for CNG.

Any discussion of U.S. tax matters included herein (including any attachments) is not intended or written to be used, and cannot be used, for the purpose of (i) promoting, marketing, or recommending to another party any transaction or matter addressed herein, or (ii) avoiding U.S. tax-related penalties.

Application of Delta Natural Gas Company) Case No. 2013-00365
Inc. for an Order Declaring that it is Authorized)
to Construct, Own and Operate a Compressed)
Natural Gas Station in Berea, Kentucky)

Question No. 6(e)-(g) of Delta Data Requests to IGS/Clean Energy

Responding Witness: Dave Mrowzinski

e. Maintenance cost per GGE for the compressor(s) at each station;

Objection this request is overly board, vague and overly burdensome. Further, Mr. Mrowzinski provides estimates of station costs in his testimony. However, individual stations maintenance costs per GGE are a factor of station usage (which changes constantly) multiplied by compression ware and tare and other variable maintenance costs require on the station, in addition to factoring in the costs of site visits by maintenance crew, thus there is no set maintenance costs per GGE at an individual station as this cost would be changing constantly. Without waiving these objections, IGS estimates that its average maintenance costs for each of its stations are 30 cents per GGE.

f. Natural gas transportation costs per GGE at each station;

Objection this request is overly board, vague and overly burdensome. Further this is proprietary and competitively sensitive information. Further, Mr. Mrowzinski provides estimates of station costs in his testimony. However, individual stations transportation costs per GGE are a factor of station usage (which changes constantly) multiplied by variable gas transportation charges, in addition to factoring in the costs of fixed utility charges, thus there is no set transportation costs per GGE at an individual station as this cost would be changing constantly. Without waiving these objections, IGS estimates that its average transportation costs for each of its stations is roughly 16 cents per GGE. Further, the natural gas utilities under which IGS operates is Columbia Gas of Ohio. Utility gas transportation costs are a function of utility rates which are publicly available by accessing these utility tariffs.

g. Credit card transaction merchant fees per GGE at each station;

Objection this request is overly board, vague and overly burdensome. Further this information is proprietary and competitively sensitive. Further, Mr. Mrowzinski provides estimates of station costs in his testimony. However, credit card transaction fees are based on a percentage of retail sales; therefore the cost per for credit card fees would depend on the price of CNG at each station, which varies frequently, thus there is no set per GGE credit card transaction cost per station. Without waiving these objections the Dublin CNG Station uses a "Card Lock" system and Credit Cards are not accepted. Instead, station users have a proprietary card and monthly bills are sent to customers.

Application of Delta Natural Gas Company) Case No. 2013-00365
Inc. for an Order Declaring that it is Authorized)
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Natural Gas Station in Berea, Kentucky)

Question No. 6(h)-(j) of Delta Data Requests to IGS/Clean Energy

Responding Witness: Dave Mrowzinski

h. The current sales price of CNG per GGE at each station;

At the date of the request IGS' sales prices are:

Dublin, Ohio: \$2.24 per GGE

i. The amount of profit or loss for each station for each fiscal year that it has been in operation;

Objection, this information is overly vague in that IGS CNG is a business entity a profit and loss is calculated on a business entity basis and not a station basis.

j. The amount of federal, state and local government tax attributes, credits, rebates, grants and similar incentives that promote the use of natural gas and CNG as a vehicle fuel received, if any, that are attributable to each station.

Objection. This question is overly vague, overly burdensome and overly broad. Without waiving this objection:

A list of federal and state tax rebates by state can be found at the following U.S. Department of Energy website:

<http://www.afdc.energy.gov/laws/laws/US/tech/3253>

Application of Delta Natural Gas Company) Case No. 2013-00365
Inc. for an Order Declaring that it is Authorized)
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Natural Gas Station in Berea, Kentucky)

Question No. 7 of Delta Data Requests to IGS/Clean Energy

Responding Witness: Dave Mrowzinski

7. For each CNG refueling station owned by Clean Energy, please provide the following:

a. The location of each station;

Objection, this question is overly broad burdensome in that Clean Energy owns, operates or supplies hundreds of stations large and small and public and private with varying different contractual relationships for each station. Without waiving this objection as of December 2013 Clean Energy Clean Energy owned, operated or supplied 471 natural gas stations in 38 different states and Canada. A Clean Energy station locator can be found at the following website:

<http://www.cnglngstations.com/>

b. The identity of the operator of each station;

See response to 7(a)

c. The electric compression costs per GGE (in KWH and monthly fixed KW demand charges) of each station;

Objection this request is overly board, vague and overly burdensome in that Clean Energy owns, operates or supplies 471 natural gas stations in 38 different states and Canada. Further, Mr. Mrowzinski provides estimates of station costs in his testimony. However, individual stations electric compression costs per GGE are a factor of station usage (which changes constantly) multiplied by KWH charges, in addition to factoring in demand charges and fixed utility customer charges, thus there is no set electric compression costs per GGE at an individual station as this cost would be changing constantly. Without waiving this objection, Clean Energy estimates that its average electric compression costs per station are 30 cents per GGE. Further, electric utility tariffs with electric costs are publically available information and can be accessed by Delta.

Application of Delta Natural Gas Company) Case No. 2013-00365
Inc. for an Order Declaring that it is Authorized)
to Construct, Own and Operate a Compressed)
Natural Gas Station in Berea, Kentucky)

Question No. 7(d)-(f) of Delta Data Requests to IGS/Clean Energy

Responding Witness: Dave Mrowzinski

d. The state and federal road taxes per GGE for each station;

Objection. This question is overly broad and overly burdensome in that Clean Energy owns, operates or supplies 471 natural gas stations in 38 different states and Canada. Further, state and federal road tax is publically available information that can easily be accessed by Delta. Without waiving these objections a list of state and federal road tax can be found at:

http://www.gaspricewatch.com/web_gas_taxes.php

e. Maintenance cost per GGE for the compressor(s) at each station;

Objection this request is overly board, vague and overly burdensome in that Clean Energy owns, operates or supplies 471 natural gas stations in 38 different states and Canada. Further, Mr. Mrowzinski provides estimates of station costs in his testimony. However, individual stations maintenance costs per GGE are a factor of station usage (which changes constantly) multiplied by compression, ware and tare and other variable maintenance costs require on the station, in addition to factoring in the costs of site visits by maintenance crew, thus there is no set electric compression costs per GGE at an individual station as this cost would be changing constantly. Without waiving these objections, IGS estimates that its average maintenance costs for its stations are 30 cents per GGE.

f. Natural gas transportation costs per GGE at each station;

Objection this request is overly board, vague and overly burdensome in that Clean Energy owns, operates or supplies 471 natural gas stations in 38 different states and Canada. Further, Mr. Mrowzinski provides estimates of station costs in his testimony. However, individual stations transportation costs per GGE are a factor of station usage (which changes constantly) multiplied by variable gas transportation charges, in addition to factoring in the costs of fixed utility charges, thus there is no set transportation costs per GGE at an individual station as this cost would be changing constantly. Without waiving these objections, Clean Energy estimates that its average maintenance costs for each of its stations is 16 cents per GGE. Further, the natural gas transportation costs are a function of utility rates which are publicly available by accessing utility tariffs.

Application of Delta Natural Gas Company) Case No. 2013-00365
Inc. for an Order Declaring that it is Authorized)
to Construct, Own and Operate a Compressed)
Natural Gas Station in Berea, Kentucky)

Question No. 7(g)-(i) of Delta Data Requests to IGS/Clean Energy

Responding Witness: Dave Mrowzinski

g. Credit card transaction merchant fees per GGE at each station;

Objection this request is overly board, vague and overly burdensome. Further, Mr. Mrowzinski provides estimates of station costs in his testimony. However, credit card transaction fees are based on a percentage of retail sales; therefore the cost per for credit card fees would depend on the price of CNG at each station, which varies frequently, thus there is no set per GGE credit card transaction cost per station. Without waiving these objections Clean Energy has found that credit card transaction costs at its stations range anywhere from 1.5% and 3.5% depending on the vendor and type of card used (e.g. credit card, fleet card) which includes transaction costs and processing fees. A list of credit card of credit card vendors by which Delta can get a quote are Visa, Mastercard, Discover, Wright Express and Voyager. For processing vendors contact MBS, Heartland Payment Systems, Com Data.

h. The current sales price of CNG per GGE at each station;

Objection. This question is overly broad and overly burdensome in that Clean Energy owns, operates or supplies 471 natural gas stations in 38 different states and Canada and the prices of the Clean Energy stations change frequently. Without waiving these objections a list of the Clean Energy stations with contact information can be found at:

<http://www.cnglngstations.com/>

i. The amount of profit or loss for each station for each fiscal year that it has been in operation;

Objection. This question is overly broad, overly burdensome and vague and asks for proprietary and competitively sensitive information. Further, because Clean Energy is a business it does not necessarily allocate profit or losses to a particular station, and thus profitability depends on overall business operations. Without waiving these objections, Clean Energy's financial statements can be found at:

<http://investors.cleanenergyfuels.com/sec.cfm>

Application of Delta Natural Gas Company) Case No. 2013-00365
Inc. for an Order Declaring that it is Authorized)
to Construct, Own and Operate a Compressed)
Natural Gas Station in Berea, Kentucky)

Question No. 7(j) of Delta Data Requests to IGS/Clean Energy

Responding Witness: Dave Mrowzinski

j. The amount of federal, state and local government tax attributes, credits, rebates, grants and similar incentives that promote the use of natural gas and CNG as a vehicle fuel received, if any, that are attributable to each station.

Objection. This question is overly broad and overly burdensome and vague in that Clean Energy owns, operates or supply's hundreds of stations and federal and state tax rules are extremely complicated. Without waiving this objection:

A list of federal and state tax rebates by state can be found at the following U.S. Department of Energy website:

<http://www.afdc.energy.gov/laws/laws/US/tech/3253>

Application of Delta Natural Gas Company) Case No. 2013-00365
Inc. for an Order Declaring that it is Authorized)
to Construct, Own and Operate a Compressed)
Natural Gas Station in Berea, Kentucky)

Question No. 8 of Delta Data Requests to IGS/Clean Energy

Responding Witness: Dave Mrowzinski

8. For each CNG refueling station operated (but not owned) by Clean Energy, please provide the following information:

a. The location of each station;

See response to 7(a)

b. The identity of the owner of each station;

See response to 7(b)

c. The electric compression costs per GGE (in KWH and monthly fixed KW demand charges) of each station;

See response to 7(c)

d. The state and federal road taxes per GGE for each station;

See response to 7(d)

e. Maintenance cost per GGE for the compressor(s) at each station;

See response to 7(e)

f. Natural gas transportation costs per GGE at each station;

See response to 7(f)

g. Credit card transaction merchant fees per GGE at each station;

See response to 7(g)

h. The current sales price of CNG per GGE at each station;

See response to 7(h)

Application of Delta Natural Gas Company) Case No. 2013-00365
Inc. for an Order Declaring that it is Authorized)
to Construct, Own and Operate a Compressed)
Natural Gas Station in Berea, Kentucky)

Question No. 8(i)-(j) of Delta Data Requests to IGS/Clean Energy

Responding Witness: Dave Mrowzinski

- i. The amount of profit or loss for each station for each fiscal year that it has been in operation;

See response to 7(i)

- j. The amount of federal, state and local government tax attributes, credits, rebates, grants and similar incentives that promote the use of natural gas and CNG as a vehicle fuel received, if any, that are attributable to each station.

See response to 7(j)

Application of Delta Natural Gas Company) Case No. 2013-00365
Inc. for an Order Declaring that it is Authorized)
to Construct, Own and Operate a Compressed)
Natural Gas Station in Berea, Kentucky)

Question No. 9 of Delta Data Requests to IGS/Clean Energy

Responding Witness: Dave Mrowzinski

9. Does IGS or IGS CNG Services own or operate any CNG refueling stations in Kentucky?

a. If so, please provide the location of each station.

No.

b. If not, does IGS or IGS CNG Services have any plans to own or operate any such stations in Kentucky?

Objection, this question is broad, overly burdensome and calls for speculation. Without waiving this objection, IGS has a newly hired sales person assigned to the region with the state of Kentucky as an area of focus with the purpose of developing potential CNG stations in Kentucky.

c. If not, what is the reason(s) that IGS and IGS CNG Services have no such stations in Kentucky?

Objection. This question is overly broad, overly burdensome and calls for speculation.

Application of Delta Natural Gas Company) Case No. 2013-00365
Inc. for an Order Declaring that it is Authorized)
to Construct, Own and Operate a Compressed)
Natural Gas Station in Berea, Kentucky)

Question No. 10 of Delta Data Requests to IGS/Clean Energy

Responding Witness: Dave Mrowzinski

10. Does Clean Energy own or operate any CNG refueling stations in Kentucky?

a. If so, please provide the location of each station.

Clean Energy currently operates a non-public Waste Management station in Louisville, Kentucky.

b. If not, does Clean Energy have any plans to own or operate any such stations in Kentucky?

N/A

c. If not, what is the reason(s) that Clean Energy has no such stations in Kentucky?

N/A

Application of Delta Natural Gas Company) Case No. 2013-00365
Inc. for an Order Declaring that it is Authorized)
to Construct, Own and Operate a Compressed)
Natural Gas Station in Berea, Kentucky)

Question No. 11 of Delta Data Requests to IGS/Clean Energy

Responding Witness: Dave Mrowzinski

11. If Delta were to withdraw its application to construct and operate a CNG refueling station in Berea, Kentucky, in this case, will IGS/IGS CNG Services or Clean Energy commit to construct and operate a CNG refueling station in or near Berea, Kentucky?

Objection, this question is asking IGS and Clean Energy to commit to constructing a station without providing sufficient information to make that assessment.

a. If not and if Delta's application is denied, what options are available to persons in or near Berea, Kentucky, who would like to utilize natural gas vehicles ("NGV")?

Objection, this question is overly vague and is asking for speculation on the intent and motives of persons in Berea, Kentucky.

b. If not, does IGS or Clean Energy believe that it is better for the residents of Berea, Kentucky, to have no access to CNG as a motor vehicle fuel than having the opportunity to purchase from a station built, owned and operated by the local utility?

Objection, this question is overly vague. Without waiving the objection, the parties do not believe that it is appropriate for Delta ratepayers to pay for the cost of a CNG station, many of which will never use that station.

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Question No. 12 of Delta Data Requests to IGS/Clean Energy

Responding Witness: Dave Mrowzinski

12. Does either IGS or Clean Energy object to a one station CNG refueling pilot project in Berea, Kentucky?

a. If so, state in detail the grounds for such objection.

Yes. The details of the objections can be found in Mr. Mrowzinski's testimony.

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Question No. 13 of Delta Data Requests to IGS/Clean Energy

Responding Witness: Dave Mrowzinski

13. Does either IGS or Clean Energy believe that a one station CNG refueling pilot project in Berea, Kentucky, poses a competitive threat to other CNG refueling stations in the vicinity?

Yes.

a. If so, how many miles away from Berea does the pilot project cease to be a competitive threat to other CNG refueling stations?

Objection, this question is overly vague. Without waiving this objection, because of the nature of interstate commerce a CNG station built from the rate base is a threat to any station that must funded through private capital, no matter where the location in the United States.

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Question No. 14 of Delta Data Requests to IGS/Clean Energy

Responding Witness: Dave Mrowzinski

14. Please refer to the testimony of Mr. Mrowzinski. Is there a page 2 to his testimony?

The testimony was incorrectly paginated but no information was missing

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Question No. 2 of Delta Data Requests to IGS/Clean Energy

Responding Witness: Dave Mrowzinski

15. Please refer to page 3, lines 6-10, of the testimony of Mr. Mrowzinski.

a. Is Mr. Mrowzinski a certified public accountant?

No.

b. Identify and describe the curriculum of all courses in accounting that Mr. Mrowzinski has completed.

Objection. This question is overly broad, overly burdensome and vague. Without waiving this objection Mr. Mrowzinski was a business major at Ohio State and required to take several accounting course as part of his major.

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Question No. 16 of Delta Data Requests to IGS/Clean Energy

Responding Witness: Dave Mrowzinski

16. Please provide the identification of all employers of Mr. Mrowzinski prior to his employment by the IGS companies together with a complete description of each position held and his duties in such positions.

Please see CV attached as IGS Request for Document Production 2.

- a. Are any such employers regulated utilities?

No.

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Question No. 17 of Delta Data Requests to IGS/Clean Energy

Responding Witness: Dave Mrowzinski

17. Has Mr. Mrowzinski ever prepared, or supervised the preparation of, any studies, memoranda, testimony or other material regarding regulated utility ratemaking, including, without limitation, revenue requirements, cost of service and cost of capital?

No.

- a. If so, please provide a copy of each document containing such memoranda, testimony or other material regarding regulated utility ratemaking, including, without limitation, revenue requirements, cost of service and cost of capital.

N/A.

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Question No. 18 of Delta Data Requests to IGS/Clean Energy

Responding Witness: Dave Mrowzinski

18. Has Mr. Mrowzinski ever completed any course of study regarding regulated utility ratemaking, including without limitation, revenue requirements, cost of service and cost of capital?

No.

- a. If so, for each such course of study, please provide the title of the course, the date(s), the identity of the entity that sponsored or presented the course, the identity of the instructor(s) and the curriculum of the course.

N/A

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Question No. 19 of Delta Data Requests to IGS/Clean Energy

Responding Witness: Dave Mrowzinski

19. Has Mr. Mrowzinski ever prepared, or supervised the preparation of, any studies, memoranda, testimony or other material regarding anti-competitive conduct or business practices?

No.

- a. If so, please provide a copy of each document containing such memoranda, testimony or other material regarding anti-competitive conduct or business practices.

N/A

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Question No. 20 of Delta Data Requests to IGS/Clean Energy

Responding Witness: Dave Mrowzinski

20. Please refer to page 4, lines 3-4, of Mr. Mrowzinski's testimony: "I have overseen the construction of several CNG stations for IGS CNG and I understand both the technical and financial aspects of building, owning and operating CNG stations."

a. Please set forth in detail all of the technical and financial criteria Mr. Mrowzinski uses when deciding to build a CNG station.

Objection this question is overly vague. Without waiving this objection, criteria include, but are not limited to: population density, the number of fleets in the area, electric and natural gas costs, location to suitable natural gas pipeline and electricity, tax incentives of the municipality or state, and willingness of a local gas utility who understands the unique needs of a CNG station and are able to provide adequate gas pressure and volume for a CNG station.

Question No. 21 of Delta Data Requests to IGS/Clean Energy

Responding Witness: Dave Mrowzinski

21. Please refer to page 4, line 14, of Mr. Mrowzinski's testimony: "Delta overstates the benefits of building a CNG station for Delta customers."

- a. Please state which benefits of a CNG station that Delta identifies in this case that Mr. Mrowzinski believes are overstated and state the extent to which each is overstated.

Per, Mr. Mrowzinski's testimony, Delta overstates the revenue Delta customers will receive from the CNG station. Please see Mr. Mrowzinski's testimony which describes the extent of this overstatement.

- b. Please state which benefits of a CNG station that NGV America identifies in the PowerPoint exhibit to Mr. Mrowzinski's testimony that Mr. Mrowzinski believes are overstated and state the extent to which each is overstated.

Per Mr. Mrowzinski's testimony, IGS and Clean Energy do not refute the societal benefits of CNG stated in the NGV America presentation, but rather per Mr. Mrowzinski's testimony, IGS and Clean Energy believe allowing Delta to recover CNG station costs in the rate base will hinder the development of the CNG in the long run and limit the benefits Delta ratepayers will receive from CNG in the long run.

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Question No. 22 of Delta Data Requests to IGS/Clean Energy

Responding Witness: Dave Mrowzinski

22. Please refer to page 7, line 21, through page 8, line 7, of Mr. Mrowzinski's testimony.
- a. Please provide details of the calculations by which Mr. Mrowzinski determined the costs per GGE for electric compression, state and federal road tax, maintenance for the compressor, natural gas transportation and credit card transaction merchant fees set forth in his answer.

RESPONSE:

Objection this question is overly burdensome, overly broad and overly vague. Without waiving objections, Mr. Mrowzinski's estimates are based on variables that go into electric compression including, demand charges, KWH charges, utility customer's fees, and station usage. Mr. Mrowzinski's estimates on maintenance are based on, schedules site visits, oil costs and wear and tear on equipment among other miscellaneous maintenance costs that are associated with the station. For credit card transaction fees see response to discovery question 5(g). For natural gas transportation estimates are based on utility natural gas utility transportation costs and station usage. Mr. Mrowzinski's tax estimates are based on publicly available information on state and federal road taxes in Kentucky; provided Mr. Mrowzinski, IGS CNG Services and Clean Energy do not provide tax advice. Accordingly, any discussion of U.S. or State tax matters included herein (including any attachments) is not intended or written to be used, and cannot be used, for the purpose of (i) promoting, marketing, or recommending to another party any transaction or matter addressed herein, or (ii) avoiding U.S. tax-related penalties. Credit card fee estimates are based on vendors that IGS deals with at its stations.

- b. Please provide the cost per KWH and the amount of the fixed KW monthly demand charges, together with the identity of the utility, set forth in his answer.

RESPONSE:

Utility tariffs are public information. The utilities service territories IGS operates CNG stations are: AEP Ohio, Appalachian Power, Monongahela Power and Harrison Rural Electrification Association. The electric costs for those utilities can be found in the utility tariffs.

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Question No. 22(c) of Delta Data Requests to IGS/Clean Energy

Responding Witness: Dave Mrowzinski

- c. Please produce all work papers, source documents, spreadsheets or other documents utilized to determine the costs, taxes and fees set forth in his testimony. Please provide all spreadsheets in Microsoft Excel format with formulas intact.

N/A

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Question No. 23 of Delta Data Requests to IGS/Clean Energy

Responding Witness: Dave Mrowzinski

23. Please refer to page 9, lines 9-12, in Mr. Mrowzinski's testimony in which he makes reference to variable costs set forth on slide 50 of the NGVAmerica PowerPoint exhibit to his testimony.

- a. How many CNG stations were used to develop the data on slide 50 of the NGVAmerica exhibit?

The Parties do not know the number of stations.

- b. How many of those CNG stations are owned or operated by regulated utilities?

The Parties not know the number of stations.

Question No. 24 of Delta Data Requests to IGS/Clean Energy

Responding Witness: Dave Mrowzinski

24. Please refer to page 10, lines 10-15, of Mr. Mrowzinski's testimony.

- a. What is the basis for his statement that the additional \$10,000 for each NGV Delta intends to purchase should be part of the cost of the proposed CNG Station instead of part of depreciation expense as proposed by Delta?

NGV America in the presentation cited in Mr. Mrowzinski's testimony lists conversion costs at approximately \$10,000 in excess of the tradition gasoline vehicles for the type of vehicles Delta seeks to convert. Further, this is also common knowledge in the industry. Delta can call any EPA certified CNG conversion company, which will give Delta a quote for conversions in this range. The following companies can give Delta a quote: IMPCO Automotive; AGA Systems, Inc.; NatGASCar. These costs should be part of the CNG project costs that Delta is proposing because it is an incremental cost that Delta will be incurring by partaking in the CNG project and not a normal capital expense that should be depreciated. Further, including the incremental vehicle costs in the CNG station project costs will give a more accurate reflection of the true cost of the CNG station project to Delta ratepayers.

- b. Please include citations to the Uniform System of Accounts and Generally Accepted Accounting Principles in his response.

N/A.

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Question No. 25 of Delta Data Requests to IGS/Clean Energy

Responding Witness: Dave Mrowzinski

25. Please refer to page 10, lines 18-19, of Mr. Mrowzinski's testimony: "Given the very limited detail provided on the CNG station Delta intends to build, it is difficult for me to tell whether Delta's CNG station costs are reasonable."

- a. Please explain why the detailed listing of construction costs set forth in Wesolosky Exhibit 1 are insufficient for Mr. Mrowzinski to tell if they are reasonable.

Site prep can be a significant cost for CNG station construction and site prep can vary dramatically from location to location. Without knowing topography, terrain and existing site conditions (e.g. environmental) Mr. Mrowzinski cannot know the true station costs. Also, often there are pipeline extension costs, that are not accounted for in Delta's estimate, which can be significant, which cannot be known from the information provided by Delta in the Application.

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Question No. 26 of Delta Data Requests to IGS/Clean Energy

Responding Witness: Dave Mrowzinski

26. Please refer to page 10, lines 20-22, of Mr. Mrowzinski's testimony: "Costs tend to run over when constructing stations, particularly when it is the first CNG station that is being built by a particular entity."

- a. Please provide a list of construction cost overruns by station owned or operated by Clean Energy and identify which cost overruns are attributable to the fact that it was "the first CNG station being built by a particular entity."

Objection this question is overly vague and overly burdensome. Further a list of station cost overruns is not kept for each CNG station, and thus the information Delta requests is not available.

- b. Please provide a list of construction cost overruns by station owned or operated by IGS or IGS CNG Services and identify which cost overruns are attributable to the fact that it was "the first CNG station being built by a particular entity."

Objection this question is overly vague and overly burdensome. Further a list of station cost overruns is not kept for each CNG station, and thus the information Delta requests is not available.

- c. If the Commission permits Delta to construct, own and operate the station in this case, would IGS or Clean energy, or any of their affiliates, be willing to submit a proposal to construct the station for Delta?

Objection this question is overly vague and speculative. Further Delta is asking the parties to make a response without giving the parties sufficient information needed to respond appropriately.

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Question No. 27 of Delta Data Requests to IGS/Clean Energy

Responding Witness: Dave Mrowzinski

27. Please refer to page 12, lines 7-8, of Mr. Mrowzinski's testimony. What is the basis for his statement that "approval of Delta's CNG Station application will hinder the development of CNG infrastructure over the long run?" The response should include bases in addition to those set forth on page 13, lines 3-11, if any. Please provide copies of, or citations to, all source documents for your answer.

RESPONSE:

The basis for this statement can be found in Mr. Mrowzinski's testimony on pages 13-15.

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Question No. 28 of Delta Data Requests to IGS/Clean Energy

Responding Witness: Dave Mrowzinski

28. Please refer to page 13, lines 4-5, of Mr. Mrowzinski's testimony. What is the basis for his statement that "NGDC's enjoy a lower cost of capital due to the fact that ratepayers will bear all of the risk for CNG station costs?" Please provide copies of, or citations to, all source documents for your answer.

RESPONSE:

The basis for this statement is based on general financial knowledge of Mr. Mrowzinski.

Question No. 29 of Delta Data Requests to IGS/Clean Energy

Responding Witness: Dave Mrowzinski

29. Please refer to page 14, lines 2-5, of Mr. Mrowzinski's testimony: "Further, in states that have allowed the NGDCs to recover costs through rate base, you may see ownership of CNG stations from NGDCs, but you see very limited ownership of CNG stations from other private entities."

a. Please identify each state to which Mr. Mrowzinski refers in this testimony.

Based on Mr. Mrowzinski's knowledge, Mr. Mrowzinski was referring to Utah where there is a large percentage of utility owned CNG stations.

b. For each state identified, please state the number of CNG stations owned by NGDCs and the number of CNG stations owned by "other private entities."

Objection, this question overly broad and overly burdensome in that The Parties cannot know the ownership relationship for every CNG station without personally contacting each station. Without waiving this objection, even stations that are located on sites of private companies in Utah, can be utility owned and the costs recovered through rate base.

Question No. 30 of Delta Data Requests to IGS/Clean Energy

Responding Witness: Dave Mrowzinski

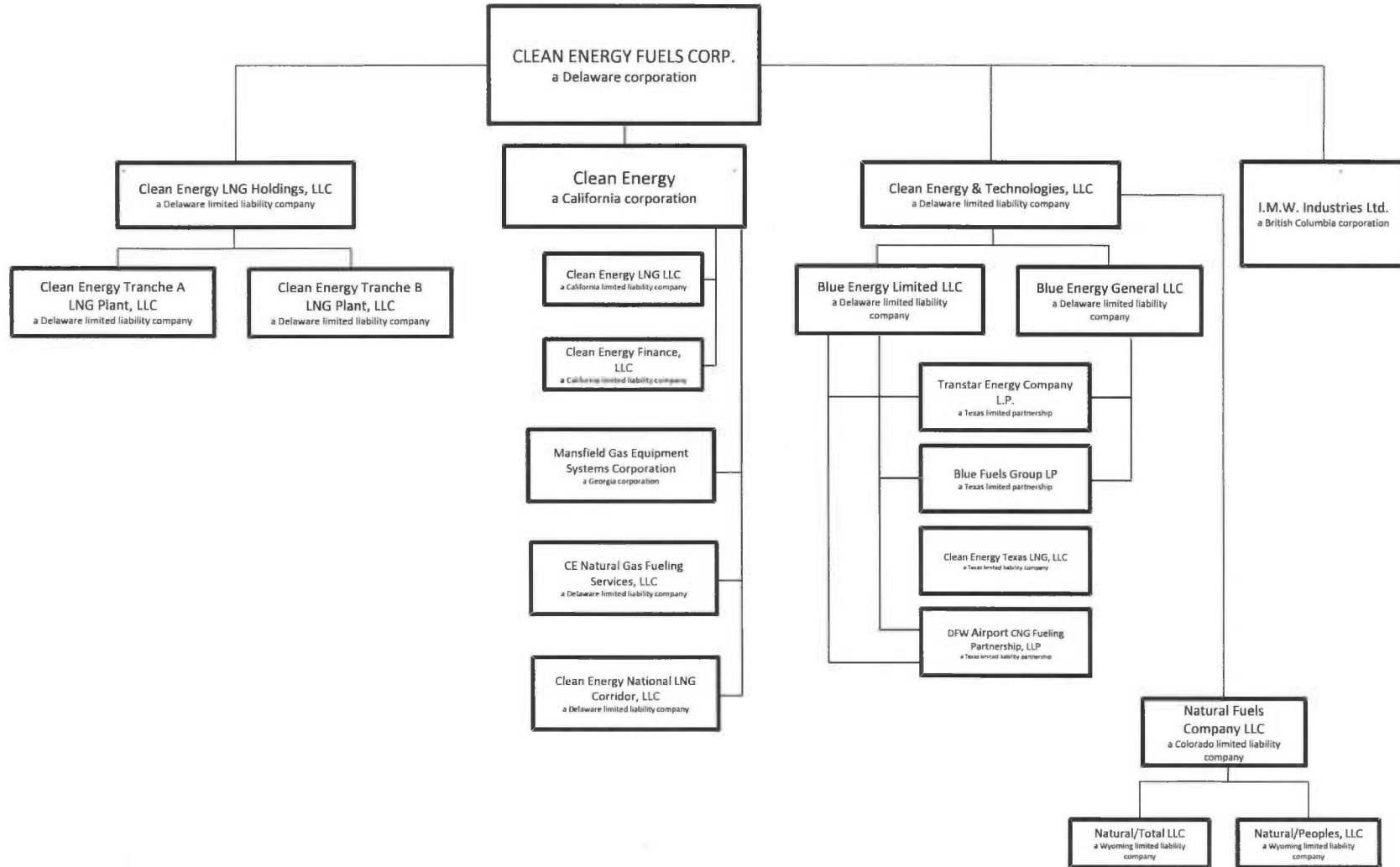
30. Please refer to page 14, lines 5-6, of Mr. Mrowzinski's testimony: "I should note that a vast majority of states do not allow the NGDC to recover CNG station costs through the NGDC rate base."

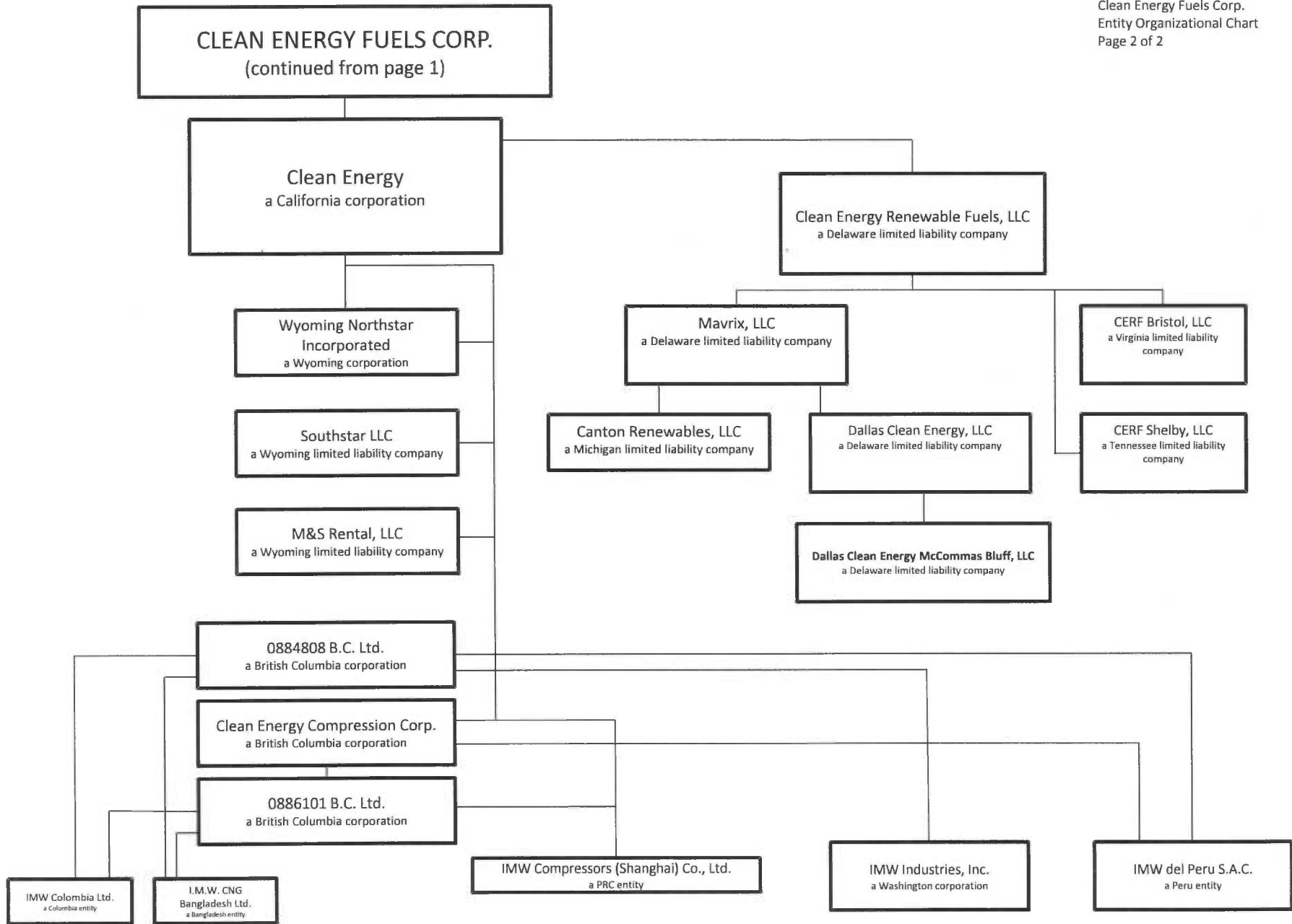
- a. Please identify each state to which Mr. Mrowzinski refers in this testimony.

Objection, this question overly broad, overly burdensome and vague. Without waiving this objection, to best of The Parties' knowledge, Utah is the only state that has widespread utility ownership and operations of CNG stations. The Parties are also aware that some utilities in California and Georgia are able to recover the cost of CNG compression equipment in the rate base, but other station costs are not recovered through the rate base, and the utility does not own the CNG station in these states. The Parties are not aware of any other state that has widespread recovery of CNG station costs through the rate base. The Parties are also aware of some utilities holding companies own and operate CNG stations, including DTE Gas in Michigan, but the cost of ownership of those stations are borne by utility shareholders, and not ratepayers.

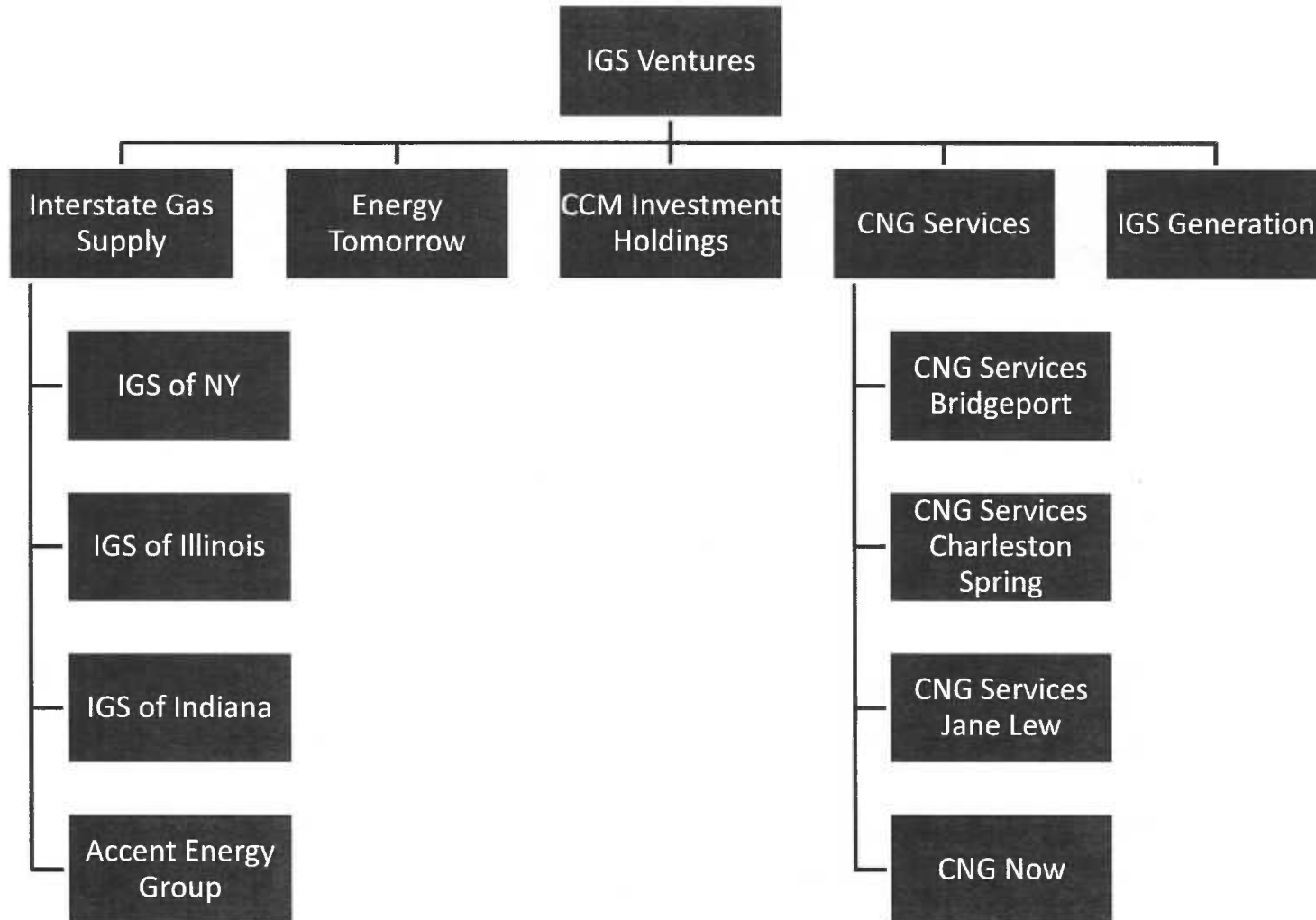
- b. For each state identified, please provide citation to the statute, regulation, order or court opinion that does "not allow the NGDC to recover CNG station costs through the NGDC rate base."

Objection, this question is overly broad, overly burdensome and vague. Further, because recovery of costs through rate base is likely to require an affirmative grant of authority, a state may not allow CNG recovery through a rate base even if there is not a statute, regulation or court order that affirmatively states this.





IGS Entity Hierarchy



DAVID MROWZINSKI

EDUCATION

Ohio State University - Fisher College of Business

- Major: Bachelor of Science in Business Administration
- Specializations: Marketing and Transportation Logistics
- Member and President of Alpha Kappa Psi Professional Business Fraternity, Member of The Logistics Association

CSA Certified CNG Fuel System Inspector

- CSA Certified to inspect high pressure vehicle cylinders and other high pressure components to verify conformance with local and state laws.

Ariel CNG Mechanics Training

- Trained to work on Ariel reciprocating compressors, specializing in Ariel's line of CNG compressors

WORK EXPERIENCE

IGS Energy April 2008 – Present

Dublin, OH

Rotational Analyst, Business Analyst, Program Manager

■ **IGS CNG Services (Program Manager – May 2011 to Present)**

- Studied in detail the CNG industry in order to assess the market potential for IGS Energy
- Responsible for the successful design and construction of all IGS CNG stations while remaining in budget
- Frequent travel to establish strong relationships with CNG customers, land owners and CNG equipment vendors
- Created a baseline for the financial model that IGS uses to determine the viability of a CNG station
- Strong understanding of CNG station economics and financial modeling
- Created a maintenance program stressing uptime to maximize customer satisfaction
- Participated on dozens of CNG related panels and technical presentations through the Midwest.

■ **Project Management (Business Analyst – April 2010 to May 2011)**

- Assisted in the development of a new utility billing system for a subsidiary of IGS Energy
- Developed the requirements for documentation and report generation for metrics
- Utilized Agile software development methodology to write requirements and run projects
- Served the C&I department as the dedicated project support rep by gathering requirements for reports, new project requests, and developing enhancements for current software systems

■ **Supply Department (Rotation Analyst – December 2009 to March 2010)**

- Managed the nomination of gas on three pipelines and one utility (Panhandle, Trunkline, Texas Eastern Transmission & Dominion Utility)
- Responsible for the transportation of roughly 210 million dollars' worth of natural gas during my time in the department
- Created new spreadsheets to graphically track 15 day forecast changes in order to provide better information to management regarding daily position changes

■ **Risk Department (Rotation Analyst – June 2009 to November 2009)**

- Quickly learned various aspects of the position including, financial trading/hedging skills, financial forecasting, and information about the natural gas and energy industry
- Responsible for the decision to buy or sell over 1,500 natural gas futures contracts totaling approximately \$75 million
- Utilized advanced Excel skills along with VBA programming skills to improve deal sheets resulting in increased accuracy and efficiency of Commercial and Industrial (C&I) sales representatives
- Enhanced hedge position sheets in order to more effectively communicate hedge positions and minimize the opportunity for contract purchase mistakes
- Worked closely with the C&I sales team as well as the operations and legal departments

■ **Marketing Department (April 2008 to May 2009)**

- Vastly expanded and managed IGS Energy's Google AdWords campaign which led to an increase in conversions by over 300%

- Assisted in the management of sponsorships with the Columbus Blue Jackets, Cleveland Browns, Columbus Crew and the Dublin Irish Festival
- Designed many different promotional products and worked with various vendors. Placed orders for over \$100,000 worth of promo products during my time in the marketing department
- Developed metrics to track the overall success of the different marketing outlets used

Ashland Inc. June 2006 – April 2008

Dublin, OH

Intern for Ashland Distribution in the Composites Purchasing Department

- Quickly learned necessary skills needed to use SAP computer software and Lotus Notes email system
- Communicated with hundreds of shipping companies and vendors in order to successfully facilitate the transportation of products from vendor manufacturing plants into Ashland warehouses
- Design reports to assist in the more efficient use of inventory which saved the company an average of \$100,000 per month
- Utilized SAP databases along with Excel's Macro Visual Basic Application (VBA) in order to maximize the efficiency of users in order to save time and money