

COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

|   |   |            |
|---|---|------------|
| ELECTRONIC INVESTIGATION OF B & H GAS         | ) |            |
| COMPANY, AND BUD RIFE, INDIVIDUALLY AND AS AN | ) | CASE NO.   |
| OFFICER OF B & H GAS COMPANY ALLEGED          | ) | 2019-00055 |
| VIOLATION OF KRS 278.300                      | ) |            |

NOTICE OF FILING

Notice is given to all parties that the following materials have been filed into the record of this proceeding:

- The digital video recording of the evidentiary hearing conducted on April 24, 2019 in this proceeding;
- Certification of the accuracy and correctness of the digital video recording;
- All exhibits introduced at the evidentiary hearing conducted on April 24, 2019 in this proceeding;
- A written log listing, *inter alia*, the date and time of where each witness' testimony begins and ends on the digital video recording of the evidentiary hearing conducted on April 24, 2019.

A copy of this Notice, the certification of the digital video record, hearing log, and exhibits have been electronically served upon all persons listed at the end of this Notice.

Parties desiring to view the digital video recording of the hearing may do so at:

[http://psc.ky.gov/av\\_broadcast/2019-00055-00056/2019-00055-00056\\_24Apr19\\_Inter.asx](http://psc.ky.gov/av_broadcast/2019-00055-00056/2019-00055-00056_24Apr19_Inter.asx).

Parties wishing an annotated digital video recording may submit a written request by electronic mail to [pscfilings@ky.gov](mailto:pscfilings@ky.gov). A minimal fee will be assessed for a copy of this recording.

Done at Frankfort, Kentucky, this 6<sup>th</sup> day of May 2019.



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Executive Director  
Public Service Commission of Kentucky

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President  
B & H Gas Company  
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COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

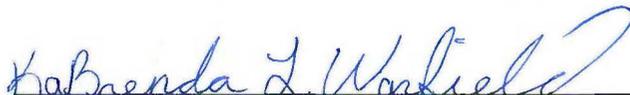
ELECTRONIC INVESTIGATION OF B & H GAS )  
COMPANY, AND BUD RIFE, INDIVIDUALLY AND ) CASE NO.  
AS AN OFFICER OF B & H GAS COMPANY ) 2019-00055  
ALLEGED VIOLATION OF KRS 278.300 )

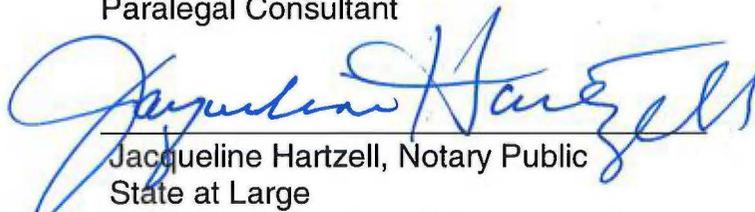
CERTIFICATION

I, KaBrenda L. Warfield, hereby certify that:

1. The attached DVD contains a digital recording of the Hearing conducted in the above-styled proceeding on April 24, 2019. Hearing Log, Exhibit List and Witness List are included with the recording on April 24, 2019.
2. I am responsible for the preparation of the digital recording;
3. The digital recording accurately and correctly depicts the Hearing of April 24, 2019.
4. The Hearing Log attached to this Certificate accurately and correctly states the events that occurred at the Hearing of April 24, 2019 and the time at which each occurred.

Signed this 2<sup>nd</sup> day of April, 2019.

  
\_\_\_\_\_  
KaBrenda L. Warfield, CKP  
Paralegal Consultant

  
\_\_\_\_\_  
Jacqueline Hartzell, Notary Public  
State at Large  
Commission Expires: July 25, 2022  
ID#: 605476





# Session Report - Detail

2019-00055 & 2019-00056  
24April2019

**B&H Gas Company (B&H), Bud Rife, and Johnson County Gas Company (Johnson County)**

| Date:     | Type:              | Location:      | Department:           |
|-----------|--------------------|----------------|-----------------------|
| 4/24/2019 | Show Cause Hearing | Hearing Room 1 | Hearing Room 1 (HR 1) |

Judge: Bob Cicero; Talina Mathews; Michael Schmitt  
 Witness: Bud Rife  
 Clerk: KaBrenda Warfield

| Event Time | Log Event  |
|------------|--|
| 8:33:30 AM | Session Started  |
| 8:33:32 AM | Session Paused   |
| 8:54:56 AM | Session Resumed  |
| 8:54:57 AM | Chairman Schmitt<br>Note: Fields, Angela   |
|            | Chairman Schmitt stating preliminary remarks and introduction of Vice Chairman Cicero and Commissioner Mathews.                  |
| 8:55:13 AM | Chairman Schmitt<br>Note: Fields, Angela   |
|            | We are here today for the purpose of [click on the link for Chairman Schmitt's remarks.]   |
| 8:57:07 AM | Chairman Schmitt<br>Note: Fields, Angela   |
|            | Alright at this time would Counsel for Mr. Rife, B&H Gas, and Johnson County Gas Company please identify himself and his client? |
| 8:57:29 AM | Chairman Schmitt<br>Note: Fields, Angela   |
|            | You may be seated Mr. Rife. Thank you.   |
| 8:57:31 AM | Chairman Schmitt<br>Note: Fields, Angela   |
|            | For the Kentucky Attorney General's Office?  |
| 8:57:37 AM | Chairman Schmitt<br>Note: Fields, Angela   |
|            | And Counsel for Staff?   |
| 8:57:43 AM | Chairman Schmitt<br>Note: Fields, Angela   |
|            | Are there any motions to be heard prior to beginning this proceeding?  |
| 8:57:51 AM | Chairman Schmitt<br>Note: Fields, Angela   |
|            | Mr. Childers?  |
| 9:02:12 AM | Chairman Schmitt<br>Note: Fields, Angela   |
|            | Any response?  |
| 9:03:26 AM | Chairman Schmitt<br>Note: Fields, Angela   |
|            | Mrs. Vinsel?   |
| 9:04:04 AM | Atty Childers Bud Rife, B&H Gas Company (B&H) and Johnson County Gas Company (Johnson County)<br>Note: Fields, Angela            |
|            | May I just briefly respond your honour? [Click on the link for remarks.]   |
| 9:05:18 AM | Chairman Schmitt<br>Note: Fields, Angela   |
|            | Well my opinion is that [click on the link for Chairman Schmitt's remarks.]  |
| 9:07:10 AM | Chairman Schmitt<br>Note: Fields, Angela   |
|            | Alright if there is nothing further are you prepared to move forward at this time Mrs. Vinsel?                                   |
| 9:07:17 AM | Asst. GC Vinsel PSC<br>Note: Fields, Angela  |
|            | ISSUES   |
| 9:09:45 AM | Chairman Schmitt<br>Note: Fields, Angela   |
|            | Thank you.   |

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| 9:09:47 AM | Chairman Schmitt<br>Note: Fields, Angela   | Is this in the record now? The prior Commission Order?   |
| 9:10:04 AM | Chairman Schmitt<br>Note: Fields, Angela   | Do you plan on moving forward now in putting this into evidence or waiting until Mr. Rife testifies?   |
| 9:10:18 AM | Chairman Schmitt<br>Note: Fields, Angela   | Well I thought if you did Mr. Childers will have an opportunity to see those and that might be a better way to do it.  |
| 9:10:29 AM | Asst. GC Vinsel PSC<br>Note: Fields, Angela  | The Commission has four exhibits [click on the link for remarks.]  |
| 9:11:48 AM | Chairman Schmitt<br>Note: Fields, Angela   | One thing Mr. Childers I would like to say is [click on the link for Chairman Schmitt's remarks.]  |
| 9:13:13 AM | Atty Childers Bud Rife, B&H and Johnson County<br>Note: Fields, Angela                 | I think in response to that [click on link for remarks.]   |
| 9:13:25 AM | Chairman Schmitt<br>Note: Fields, Angela   | Well to there are so many things filed here [click on the link for Chairman Schmitt's remarks.]  |
| 9:13:51 AM | Chairman Schmitt<br>Note: Fields, Angela   | Okay alright thank you.  |
| 9:13:52 AM | Chairman Schmitt<br>Note: Fields, Angela   | Alright Mr. Childers do you have enough information?   |
| 9:14:33 AM | Chairman Schmitt<br>Note: Fields, Angela   | Mrs. Vinsel I guess it is your intent to file these materials as Staff Exhibits as 1,2,3,4 into evidence?  |
| 9:14:46 AM | Chairman Schmitt<br>Note: Fields, Angela   | Is there any objection?  |
| 9:14:49 AM | Chairman Schmitt<br>Note: Fields, Angela   | Alright let the exhibits be marked as filed as Staff's Exhibits 1,2,3, and 4 respectively. Alright Mr. Childers you may call your witness.   |
| 9:15:05 AM | Chairman Schmitt<br>Note: Fields, Angela   | Swearing in of witness.  |
| 9:15:35 AM | Chairman Schmitt<br>Note: Fields, Angela   | Please be seated.  |
| 9:15:38 AM | Atty Childers Bud Rife, B&H and Johnson County - witness Rife<br>Note: Fields, Angela  | Direct Examination.  |
| 9:22:32 AM | Chairman Schmitt - witness Rife<br>Note: Fields, Angela                                | They disbarred your lawyer is that what you are saying?  |
| 9:24:51 AM | Atty Childers Bud Rife, B&H, and Johnson County - witness Rife<br>Note: Fields, Angela | Direct Continued.  |
| 9:26:25 AM | Atty Childers Bud Rife, B&H, and Johnson County - witness Rife<br>Note: Fields, Angela | I could pass the witness just on this quarterly tariff now [click on link for remarks.]  |
| 9:26:34 AM | Chairman Schmitt<br>Note: Fields, Angela   | Why don't we do that. I want to let Staff Counsel Cross Examine first.   |
| 9:26:45 AM | Asst. GC Vinsel PSC - witness Rife<br>Note: Fields, Angela                             | Cross Examination.   |
| 9:31:05 AM | POST HEARING DATA REQUEST<br>Note: Fields, Angela<br>Note: Fields, Angela              | Atty Childers Bud Rife, B&H, and Johnson County - witness Rife<br>We'll be glad to provide that in a Post Data Request. A copy of the document that reopened the bankruptcy case and indicated that it was paid. |
| 9:32:10 AM | Asst. GC Vinsel PSC - witness Rife<br>Note: Fields, Angela                             | Cross Continued.   |

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| 9:35:03 AM | Chairman Schmitt - witness Rife<br>Note: Fields, Angela     | I would like to ask if I could one question. [Click on the link for Chairman Schmitt's remarks.]   |
| 9:35:45 AM | Chairman Schmitt - witness Rife<br>Note: Fields, Angela     | Well I know it is not an issue, but do you know if Mr. Rife or his companies have filed the quarterly gas cost adjustments in B&H since 2013?  |
| 9:36:01 AM | Chairman Schmitt - witness Rife<br>Note: Fields, Angela     | The question was if you or your employees were filing these gas cost adjustments on a quarterly basis in B&H [click on link for Chairman Schmitt's remarks.]   |
| 9:37:36 AM | Chairman Schmitt - witness Rife<br>Note: Fields, Angela     | In B&H? Right?   |
| 9:38:22 AM | Chairman Schmitt - witness Rife<br>Note: Fields, Angela     | The fair market price of natural gas in February 2013 was higher than it is now? Is that fair to say?  |
| 9:38:38 AM | Chairman Schmitt - witness Rife<br>Note: Fields, Angela     | But if you haven't been filing your quarterly gas cost adjustment information over the years of February 2013 to present you have been charging your customers a higher rate than the market would normally tolerate or bare? Would that be fair to say? |
| 9:39:05 AM | Chairman Schmitt - witness Rife<br>Note: Fields, Angela     | I'm talking Johnson County Gas.  |
| 9:39:20 AM | Chairman Schmitt - witness Rife<br>Note: Fields, Angela     | I'm just talking about the gas. If your rates have not been reduced to reflect the lower cost of natural gas your customers are paying a 2013 price now for a product that the 2019 price should be lower? That's pretty obvious isn't it?               |
| 9:41:20 AM | Asst. GC Vinsel<br>Note: Fields, Angela                     | Chairman I can answer the question about B&H. [Click on the link for remarks.]   |
| 9:41:40 AM | Chairman Schmitt<br>Note: Fields, Angela                    | But in that same year or two period Johnson County has not filed? Correct?   |
| 9:41:49 AM | Vice Chairman Cicero - witness Rife<br>Note: Fields, Angela | Just for clarification you're indicating [click on the link for Vice Chairman Cicero's remarks.]   |
| 9:44:53 AM | Vice Chairman Cicero - witness Rife<br>Note: Fields, Angela | So you started this off just so I still understand correctly. By saying [click on link for Vice Chairman Cicero's remarks.]  |
| 9:45:13 AM | Vice Chairman Cicero - witness Rife<br>Note: Fields, Angela | Is that the statement you are making?  |
| 9:45:21 AM | Vice Chairman Cicero - witness Rife<br>Note: Fields, Angela | I'm not sure what you mean by spread it out through the years because.   |
| 9:45:32 AM | Vice Chairman Cicero - witness Rife<br>Note: Fields, Angela | But the problem is at this point you don't know what that average is because you haven't been filing the gas cost adjustment?  |
| 9:46:10 AM | Vice Chairman Cicero - witness Rife<br>Note: Fields, Angela | I'm going to give it back to Staff to ask their questions and then I will come back to it. My only reason for asking the question was because I wanted to understand [click on the link for Vice Chairman Cicero's remarks.]                             |

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| 9:47:44 AM | Vice Chairman Cicero - witness Rife<br>Note: Fields, Angela | Do you know what the best part about the GCA is? [Click on the link for Vice Chairman Cicero's remarks.]  |
| 9:48:09 AM | Vice Chairman Cicero - witness Rife<br>Note: Fields, Angela | I'm going to let you finish off your questioning and then I'll finish off my line of questioning.   |
| 9:48:17 AM | Asst. GC Vinsel PSC - witness Rife<br>Note: Fields, Angela  | Cross examination continued.  |
| 9:49:31 AM | Vice Chairman Cicero - witness Rife<br>Note: Fields, Angela | Who is your set contract with?  |
| 9:49:34 AM | Vice Chairman Cicero - witness Rife<br>Note: Fields, Angela | That's not a arm's length transaction, that's the problem.  |
| 9:51:46 AM | Vice Chairman Cicero - witness Rife<br>Note: Fields, Angela | What is the structure of B&H and Johnson County Gas?  |
| 9:51:59 AM | Vice Chairman Cicero - witness Rife<br>Note: Fields, Angela | It's a corporation. And you own all of the shares?  |
| 9:52:02 AM | Vice Chairman Cicero - witness Rife<br>Note: Fields, Angela | And do you have any bookkeeper or anything that assist you in the administration of the corporation or do you just have a secretary that is responsible for filing all of the annual reports and everything else? |
| 9:52:33 AM | Vice Chairman Cicero - witness Rife<br>Note: Fields, Angela | And the secretary has been there I think since you said you changed locations after the fire?   |
| 9:53:03 AM | Vice Chairman Cicero - witness Rife<br>Note: Fields, Angela | So between the secretary who has been there five years and the CPA who has been doing your books for how long?  |
| 9:53:14 AM | Vice Chairman Cicero - witness Rife<br>Note: Fields, Angela | So neither of those two were aware of the procedure requiring your GCA to be filed? And you as President [click on the link for Vice Chairman Cicero's remarks.]  |
| 9:54:48 AM | Vice Chairman Cicero - witness Rife<br>Note: Fields, Angela | Do you have a procedural manual or anything that says here is what has to be done on a monthly basis for those that are working for you?  |
| 9:54:56 AM | Vice Chairman Cicero - witness Rife<br>Note: Fields, Angela | So you could have a change in a CPA tomorrow and really you would be back to square one [click on the link for Vice Chairman Cicero's remarks.]   |
| 9:55:18 AM | Vice Chairman Cicero - witness Rife<br>Note: Fields, Angela | Is that the reason you are providing that it is not being performed?  |
| 9:57:02 AM | Asst. GC Vinsel PSC<br>Note: Fields, Angela                 | Could I ask that we move on? I think that Mr. Rife has made his point.  |
| 9:57:07 AM | Vice Chairman Cicero - witness Rife<br>Note: Fields, Angela | I'm just going to make one more comment. And that is, there was an Order that came out from the PSC instructing you to file a GCA, right?   |
| 9:57:20 AM | Vice Chairman Cicero - witness Rife<br>Note: Fields, Angela | And you would think [click on the link for Vice Chairman Cicero's remarks.]   |
| 9:57:52 AM | Vice Chairman Cicero - witness Rife<br>Note: Fields, Angela | Would that be an accurate statement?  |

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| 9:58:23 AM  | Vice Chairman Cicero - witness Rife<br>Note: Fields, Angela                            | Well, I'm not a CPA with all due respect [click on the link for Vice Chairman Cicero's remarks.]                      |
| 9:59:04 AM  | Vice Chairman Cicero - witness Rife<br>Note: Fields, Angela                            | So I've finished my line of questioning and I'll turn it back over to you.  |
| 9:59:10 AM  | Asst. GC Vinsel PSC - witness Rife<br>Note: Fields, Angela                             | Cross examination continued.  |
| 10:02:32 AM | OBJECTION<br>Note: Fields, Angela<br>Note: Fields, Angela                              | Atty Childers Bud Rife, B&H, and Johnson County - witness Rife<br>I don't think that is what he said.                 |
| 10:02:56 AM | Chairman Schmitt<br>Note: Fields, Angela   | The testimony in essence is [click on the link for Chairman Schmitt's remarks.]                                       |
| 10:03:18 AM | Chairman Schmitt<br>Note: Fields, Angela   | Is that is essentially true?  |
| 10:03:23 AM | Atty Childers Bud Rife, B&H, and Johnson County - witness Rife<br>Note: Fields, Angela | And I think he has already answered these questions about the reason.   |
| 10:03:29 AM | Chairman Schmitt<br>Note: Fields, Angela   | I agree with you. I think he has.   |
| 10:03:31 AM | Asst. GC Vinsel PSC<br>Note: Fields, Angela  | And actually Staff is finished with its questions on this issue.  |
| 10:03:38 AM | Chairman Schmitt<br>Note: Fields, Angela   | Mr. Cook do you have questions?   |
| 10:03:41 AM | Asst. Atty Gen Cook - witness Rife<br>Note: Fields, Angela                             | Cross Examination.  |
| 10:04:15 AM | Chairman Schmitt - witness Rife<br>Note: Fields, Angela                                | You're talking about B&H correct?   |
| 10:04:17 AM | Chairman Schmitt<br>Note: Fields, Angela   | But the question is about?  |
| 10:04:19 AM | Atty Childers Bud Rife, B&H, and Johnson County<br>Note: Fields, Angela                | I think he was asking about B&H.  |
| 10:04:21 AM | Vice Chairman Cicero<br>Note: Fields, Angela   | He was asking about both.   |
| 10:04:23 AM | Asst. Atty Gen Cook<br>Note: Fields, Angela  | I was asking about both that is right.  |
| 10:04:26 AM | Chairman Schmitt<br>Note: Fields, Angela   | Alright go ahead.   |
| 10:04:28 AM | Asst. Atty Gen Cook - witness Rife<br>Note: Fields, Angela                             | Cross examination continued.  |
| 10:05:09 AM | Asst. Atty Gen Cook - witness Rife<br>Note: Fields, Angela                             | That's all I have.  |
| 10:05:10 AM | Chairman Schmitt<br>Note: Fields, Angela   | Commissioner Cicero any other questions on this topic?  |
| 10:05:17 AM | Chairman Schmitt<br>Note: Fields, Angela   | Commissioner Mathews.   |
| 10:05:19 AM | Chairman Schmitt<br>Note: Fields, Angela   | I have nothing. Any redirect?   |
| 10:05:21 AM | Atty Childers Bud Rife, B&H, and Johnson County - witness Rife<br>Note: Fields, Angela | Redirect.   |
| 10:06:25 AM | JOHNSON COUNTY EXHIBIT 01<br>Note: Fields, Angela<br>Note: Fields, Angela              | Johnson County Gas Supply and Payments Spreadsheet.<br>Atty Childers Bud Rife, B&H, and Johnson County - witness Rife |

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| 10:09:05 AM | Atty Childers Bud Rife, B&H, and Johnson County<br>Note: Fields, Angela                | Your honour I move this into evidence as Johnson County Gas Exhibit number one.  |
| 10:09:10 AM | Chairman Schmitt<br>Note: Fields, Angela   | Any objection?   |
| 10:09:14 AM | Chairman Schmitt<br>Note: Fields, Angela   | Let the document be filed into evidence as Johnson County Gas Exhibit 01.  |
| 10:09:16 AM | Chairman Schmitt<br>Note: Fields, Angela   | Let the document be filed into evidence  |
| 10:09:24 AM | Atty Childers Bud Rife, B&H, and Johnson County - witness Rife<br>Note: Fields, Angela | How many employees does Johnson County Gas have?   |
| 10:09:32 AM | Atty Childers Bud Rife, B&H, and Johnson County - witness Rife<br>Note: Fields, Angela | That's all I have your honour.   |
| 10:09:42 AM | Chairman Schmitt<br>Note: Fields, Angela   | Anything else? Any recross should be limited to this chart.  |
| 10:09:51 AM | Asst. Atty Gen Cook - witness Rife<br>Note: Fields, Angela                             | Recross.   |
| 10:12:05 AM | Asst. Atty Gen Cook - witness Rife<br>Note: Fields, Angela                             | That's all I have.   |
| 10:12:08 AM | Chairman Schmitt<br>Note: Fields, Angela   | Mrs. Vinsel?   |
| 10:12:31 AM | Asst. GC Vinsel PSC - witness Rife<br>Note: Fields, Angela                             | Recross.   |
| 10:13:02 AM | Asst. GC Vinsel PSC - witness Rife<br>Note: Fields, Angela                             | That's all the Commission has.   |
| 10:13:04 AM | Chairman Schmitt<br>Note: Fields, Angela   | Commissioner Cicero questions?   |
| 10:13:06 AM | Vice Chairman Cicero - witness Rife<br>Note: Fields, Angela                            | Can you purchase any amount of gas you want from EQT?  |
| 10:13:14 AM | Vice Chairman Cicero - witness Rife<br>Note: Fields, Angela                            | So why do you pay &6,865 for HSH Gas when you can get EQT Gas for \$4.10?  |
| 10:13:32 AM | Vice Chairman Cicero - witness Rife<br>Note: Fields, Angela                            | So you're saying that your transportation cost to you alone is \$2.37?   |
| 10:13:58 AM | Vice Chairman Cicero - witness Rife<br>Note: Fields, Angela                            | So does the \$4.10 from EQT include 95 cents delivery?   |
| 10:14:10 AM | Vice Chairman Cicero - witness Rife<br>Note: Fields, Angela                            | Well I'm trying to get apples to apples here. Because you made the statement [click on link for Vice Chairman Cicero's remarks.] |
| 10:14:25 AM | Vice Chairman Cicero - witness Rife<br>Note: Fields, Angela                            | And then I would be back to my original question which is why you would pay more for gas when you could get it cheaper?          |
| 10:14:39 AM | POST HEARING DATA REQUEST<br>Note: Fields, Angela                                      | I would like a more detailed breakdown of what is included in the cost here.   |
| 10:15:43 AM | Vice Chairman Cicero - witness Rife<br>Note: Fields, Angela                            | Vice Chairman Cicero - witness Rife  |
| 10:15:44 AM | Chairman Schmitt<br>Note: Fields, Angela   | That's all I have.   |
| 10:15:49 AM | Chairman Schmitt - witness Rife<br>Note: Fields, Angela                                | Commissioner Mathews?  |
|             |  | Mr. Rife who are the other owners of Hall Stevens and Hall?  |

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| 10:16:09 AM | Chairman Schmitt - witness Rife<br>Note: Fields, Angela                                | Do you hold an Office or are you on the Board of Directors of Hall Stevens and Hall?   |
| 10:16:27 AM | Chairman Schmitt - witness Rife<br>Note: Fields, Angela                                | I'm just asking you. You're the General Manager of Hall Stevens and Hall right?  |
| 10:16:32 AM | Chairman Schmitt - witness Rife<br>Note: Fields, Angela                                | Are you the President? Do you hold an Office in the Company?   |
| 10:16:38 AM | Chairman Schmitt - witness Rife<br>Note: Fields, Angela                                | Okay, who's the President?   |
| 10:16:41 AM | Chairman Schmitt - witness Rife<br>Note: Fields, Angela                                | Is that a corporation?   |
| 10:16:49 AM | Chairman Schmitt - witness Rife<br>Note: Fields, Angela                                | Does Hall Stevens and Hall have an attorney?   |
| 10:16:57 AM | Chairman Schmitt - witness Rife<br>Note: Fields, Angela                                | Do you file tax returns?   |
| 10:17:17 AM | Chairman Schmitt - witness Rife<br>Note: Fields, Angela                                | Does Hall Stevens and Hall have any customer other than Johnson County Gas?  |
| 10:17:23 AM | Chairman Schmitt - witness Rife<br>Note: Fields, Angela                                | And how many wells does Hall Stevens and Hall have?  |
| 10:17:28 AM | Chairman Schmitt - witness Rife<br>Note: Fields, Angela                                | And where are they located?  |
| 10:17:32 AM | Chairman Schmitt - witness Rife<br>Note: Fields, Angela                                | I have no further questions.   |
| 10:17:34 AM | Chairman Schmitt<br>Note: Fields, Angela   | Ready to go on to a different subject?   |
| 10:17:45 AM | Atty Childers Bud Rife, B&H, and Johnson County - witness Rife<br>Note: Fields, Angela | Redirect   |
| 10:18:43 AM | Atty Childers Bud Rife, B&H, and Johnson County - witness Rife<br>Note: Fields, Angela | That's all.  |
| 10:18:44 AM | Chairman Schmitt<br>Note: Fields, Angela   | Okay. Would you like to address next issue?  |
| 10:18:49 AM | Atty Childers Bud Rife, B&H, and Johnson County<br>Note: Fields, Angela                | Could I ask for a short break?   |
| 10:18:51 AM | Chairman Schmitt<br>Note: Fields, Angela   | Lets take a ten minute break and come back twenty five until eleven.   |
| 10:19:00 AM | Session Paused   |  |
| 10:31:55 AM | Chairman Schmitt<br>Note: Fields, Angela   | We are now back on the record. Mr. Childers are you ready to proceed?  |
| 10:31:55 AM | Session Resumed  |  |
| 10:32:00 AM | Atty Childers Bud Rife, B&H, and Johnson County - witness Rife<br>Note: Fields, Angela | Direct.  |
| 10:40:25 AM | Atty Childers Bud Rife, B&H, and Johnson County - witness Rife<br>Note: Fields, Angela | May I approach the witness your honour?  |
| 10:41:00 AM | JOHNSON COUNTY GAS EXHIBIT 02<br>Note: Fields, Angela                                  | Information taken from the Johnson County Gas 2017 Annuul Report.  |
| 10:43:05 AM | Atty Childers Bud Rife, B&H, and Johnson County<br>Note: Fields, Angela                | Atty Childers Bud Rife, B&H, and Johnson County - witness Rife<br>Your honour I would move this into evidence as exhibit 02. |

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| 10:43:08 AM | Chairman Schmitt<br>Note: Fields, Angela   | Any objection?   |
| 10:43:10 AM | Chairman Schmitt<br>Note: Fields, Angela   | Then let it be filed into evidence as Johnson County Gas Exhibit 02.   |
| 10:43:24 AM | Atty Childers Bud Rife, B&H, and Johnson County - witness Rife<br>Note: Fields, Angela | May I approach?  |
| 10:43:45 AM | JOHNSON COUNTY GAS EXHIBIT 03<br>Note: Fields, Angela<br>Note: Fields, Angela          | Atty Childers Bud Rife, B&H, and Johnson County - witness Rife<br>Documents from Johnson County Annual Report 2017 Gas Operations and Maintenance Expenses. Do you see that? |
| 10:47:58 AM | Atty Childers Bud Rife, B&H, and Johnson County - witness Rife<br>Note: Fields, Angela | Your honour I would move this into evidence as Exhibit 03.   |
| 10:48:01 AM | Chairman Schmitt<br>Note: Fields, Angela   | Any objection?   |
| 10:48:02 AM | Chairman Schmitt<br>Note: Fields, Angela   | Let it be filed as Johnson County Gas Exhibit 03.  |
| 10:48:20 AM | JOHNSON COUNTY GAS EXHIBIT 04<br>Note: Fields, Angela<br>Note: Fields, Angela          | Atty Childers Bud Rife, B&H, and Johnson County - witness Rife<br>2012-2017 Spreadsheet  |
| 10:51:30 AM | Atty Childers Bud Rife, B&H, and Johnson County<br>Note: Fields, Angela                | Your honour I move this into evidence as exhibit 04.   |
| 10:51:33 AM | Chairman Schmitt<br>Note: Fields, Angela   | Any objection?   |
| 10:51:36 AM | Chairmain Schmitt<br>Note: Fields, Angela  | Let it be so marked and filed.   |
| 10:51:47 AM | Asst. Atty Gen Cook<br>Note: Fields, Angela  | How did this spreadsheet come about?   |
| 10:52:40 AM | JOHNSON COUNTY GAS EXHIBIT 05<br>Note: Fields, Angela<br>Note: Fields, Angela          | 2017 Test Year for the ARF Spreadsheet<br>Atty Childers Bud Rife, B&H, and Johnson County - witness Rife   |
| 10:54:44 AM | Atty Childers Bud Rife, B&H, and Johnson County - witness Rife<br>Note: Fields, Angela | Your honour I move this into evidence as Johnson County Gas Exhibit 05.  |
| 10:54:49 AM | Chairman Schmitt<br>Note: Fields, Angela   | Any objection?   |
| 10:54:50 AM | Asst. Atty Gen Cook<br>Note: Fields, Angela  | No objection, but the same question does this come from bookkeeping software for Johnson County?   |
| 10:55:11 AM | Chairman Schmitt<br>Note: Fields, Angela   | Let it be marked and filed as Johnson County Exhibit 05.   |
| 10:55:36 AM | Atty Childers Bud Rife, B&H, and Johnson County - witness Rife<br>Note: Fields, Angela | Direct Continued.  |
| 10:58:25 AM | Atty Childers Bud Rife, B&H, and Johnson County<br>Note: Fields, Angela                | Your honour I think that is all the questions I have that relate to Johnson County Gas. I would be happy to pass the witness at this point.                                  |
| 10:58:36 AM | Chairman Schmitt<br>Note: Fields, Angela   | Mrs. Vinsel?   |
| 10:58:37 AM | Asst. GC Vinsel PSC - witness Rife<br>Note: Fields, Angela                             | Cross Examination.   |
| 10:59:38 AM | POST HEARING DATA REQUEST<br>Note: Fields, Angela                                      | Asst. GC Vinsel PSC - witness Rife   |

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|             | Note: Fields, Angela  | In 2019 were there any payments made towards those promissory notes before they were withdrawn. For both Johnson County and B&H.   |
| 11:00:39 AM | POST HEARING DATA REQUEST<br>Note: Fields, Angela<br>Note: Fields, Angela | Asst. GC Vinsel PSC - witness Rife<br>The document that indicates that the Department of Local Government Long Tern Debt is paid in full.  |
| 11:01:13 AM | Asst. GC Vinsel PSC - witness Rife<br>Note: Fields, Angela                | Staff has no further questions about the promissory notes in regards to Johnson County.  |
| 11:01:20 AM | Chairman Schmitt<br>Note: Fields, Angela                                  | Mr. Cook?  |
| 11:01:21 AM | Asst. Atty Gen Cook - witness Rife<br>Note: Fields, Angela                | Cross Examination.   |
| 11:07:00 AM | Vice Chairman Cicero - witness Rife<br>Note: Fields, Angela               | An unaffiliated third party?   |
| 11:07:06 AM | Asst. Atty Gen Cook - witness Rife<br>Note: Fields, Angela                | Cross examination continued.   |
| 11:08:23 AM | Asst. Atty Gen Cook - witness Rife<br>Note: Fields, Angela                | That's all I have Chairman.  |
| 11:08:25 AM | Chairman Schmitt<br>Note: Fields, Angela                                  | Commissioner Cicero?   |
| 11:08:27 AM | Vice Chairman Cicero - witness Rife<br>Note: Fields, Angela               | So just for clarification for me [click on link for Vice Chairman Cicero's remarks.]   |
| 11:08:48 AM | Vice Chairman Cicero - witness Rife<br>Note: Fields, Angela               | Can you confirm whether there is labor charged or whether its equipment or both?   |
| 11:09:13 AM | Vice Chairman Cicero - witness Rife<br>Note: Fields, Angela               | So correct me if I am wrong. Then this is a mixed charge? Is the supervisor charged sometimes, always, or never?   |
| 11:10:20 AM | Vice Chairman Cicero - witness Rife<br>Note: Fields, Angela               | So there is always going to be a supervisor charge and there is always going to be a labor charge and then you are there sometimes and not sometimes but you don't charge for yours? |
| 11:10:31 AM | Vice Chairman Cicero - witness Rife<br>Note: Fields, Angela               | Okay so it's going to be sixty [click on link for Vice Chairman Cicero's remarks.]   |
| 11:10:46 AM | Vice Chairman Cicero - witness Rife<br>Note: Fields, Angela               | Do you have a schedule that shows what you charge for equipment per hour?  |
| 11:11:40 AM | Vice Chairman Cicero - witness Rife<br>Note: Fields, Angela               | Does Bud Rife Construction do work for the general public, or does it contract to certain companies and Johnson and B&H?   |
| 11:11:52 AM | Vice Chairman Cicero - witness Rife<br>Note: Fields, Angela               | How much would you say your business is represented by Johnson and B&H Gas?  |
| 11:12:20 AM | Vice Chairman Cicero - witness Rife<br>Note: Fields, Angela               | But presume in addition to your supervisory fee that you charge Johnson County Gas you also have a salary you receive from Bud Rife Construction?                                    |
| 11:12:31 AM | Vice Chairman Cicero - witness Rife<br>Note: Fields, Angela               | Is that similar to the seventy two thousand that [inaudible] similar to that amount or is it something different?  |

11:12:41 AM Vice Chairman Cicero - witness Rife  
Note: Fields, Angela Higher or lower?

11:12:45 AM POST HEARING DATA REQUEST  
Note: Fields, Angela Vice Chairman Cicero - witness Rife  
Note: Fields, Angela Verify B&H Construction salary.

11:12:51 AM Vice Chairman Cicero - witness Rife  
Note: Fields, Angela What are interdepartmental sales?

11:14:04 AM Vice Chairman Cicero - witness Rife  
Note: Fields, Angela So that should be in the line up?

11:14:08 AM Vice Chairman Cicero - witness Rife  
Note: Fields, Angela When I go to Johnson County Exhibit number three second page  
[click on link for Vice Chairman Cicero's remarks.]

11:14:32 AM Vice Chairman Cicero - witness Rife  
Note: Fields, Angela Okay. Are you there?

11:14:35 AM Vice Chairman Cicero - witness Rife  
Note: Fields, Angela And I compare that to Johnson County Exhibit number four [click on  
the link for Vice Chairman Cicero's remarks.]

11:15:06 AM Vice Chairman Cicero - witness Rife  
Note: Fields, Angela What's the difference there?

11:15:36 AM Atty Childers Bud Rife, B&H, and Johnson County - witness Rife  
Note: Fields, Angela Clarification.

11:16:12 AM Vice Chairman Cicero - witness Rife  
Note: Fields, Angela A good question would be how much is your office rent per month?

11:16:58 AM Vice Chairman Cicero - witness Rife  
Note: Fields, Angela I'm just trying to [click on the link for Vice Chairman Cicero's  
remarks.]

11:17:11 AM Atty Childers Bud Rife, B&H, and Johnson County - witness Rife  
Note: Fields, Angela So are you asking for a Post Hearing Data Request?

11:17:17 AM Vice Chairman Cicero - witness Rife  
Note: Fields, Angela Well I'm trying to determine [click on the link for Vice Chairman  
Cicero's remarks.]

11:18:58 AM Atty Childers Bud Rife, B&H, and Johnson County - witness Rife  
Note: Fields, Angela And we certainly understand that Commissioner [click on link for  
remarks.]

11:19:30 AM Vice Chairman Cicero - witness Rife  
Note: Fields, Angela My only comment back to that [click on link for Vice Chairman  
Cicero's remarks.]

11:20:02 AM Atty Childers Bud Rife, B&H, and Johnson County - witness Rife  
Note: Fields, Angela And your correct [click on the link for remarks.]

11:20:11 AM Vice Chairman Cicero - witness Rife  
Note: Fields, Angela Given that we all understand what we are trying to do here. I have  
no further questions.

11:20:19 AM Chairman Schmitt  
Note: Fields, Angela Commissioner Mathews?

11:20:21 AM Chairman Schmitt - witness Rife  
Note: Fields, Angela Mr. Rife you said that gas transported from Knott County to Johnson  
County required that the gas pass through two pipelines that are  
owned by other parties. Who are the other parties who own those  
gas lines?

11:20:44 AM Chairman Schmitt - witness Rife  
Note: Fields, Angela Do you own the office that Johnson County Gas rents?

11:20:56 AM Chairman Schmitt - witness Rife  
Note: Fields, Angela Johnson County Gas pays two thousand a month? Is that correct?

11:20:59 AM Chairman Schmitt - witness Rife  
Note: Fields, Angela What does B&H Gas pay?

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| 11:21:02 AM | Chairman Schmitt - witness Rife<br>Note: Fields, Angela                                | And this is property at what Betsy Layne?   |
| 11:21:07 AM | Chairman Schmitt - witness Rife<br>Note: Fields, Angela                                | I know you have discussed in some length [click on link for Chairman Schmitt's remarks.]  |
| 11:21:38 AM | Chairman Schmitt - witness Rife<br>Note: Fields, Angela                                | When was the last time Johnson County Gas had a rate case prior to filing this one in December of 2018, do you know?  |
| 11:21:51 AM | Chairman Schmitt - witness Rife<br>Note: Fields, Angela                                | Why didn't you consider filing a case to increase rates either during your bankruptcy proceeding or right after it?   |
| 11:23:57 AM | Chairman Schmitt - witness Rife<br>Note: Fields, Angela                                | Well just on a personal basis I always believe that attorneys ought to get paid.  |
| 11:24:14 AM | Chairman Schmitt - witness Rife<br>Note: Fields, Angela                                | No further questions.   |
| 11:24:18 AM | Atty Childers Bud Rife, B&H, and Johnson County - witness Rife<br>Note: Fields, Angela | Redirect.   |
| 11:27:30 AM | Atty Childers Bud Rife, B&H, and Johnson County - witness Rife<br>Note: Fields, Angela | That's all I have your honour.  |
| 11:27:32 AM | Asst. Atty Gen. Cook - witness Rife<br>Note: Fields, Angela                            | Recross.  |
| 11:29:30 AM | POST HEARING DATA REQUES<br>Note: Fields, Angela                                       | WITHDRAWN   |
|             | Note: Fields, Angela   | Asst. Atty Gen. Cook - witness Rife   |
| 11:30:28 AM | Asst. Atty Gen. Cook - witness Rife<br>Note: Fields, Angela                            | I think that is all I have at this time.  |
| 11:30:29 AM | Chairman Schmitt<br>Note: Fields, Angela   | Mrs. Vinsel?  |
| 11:30:30 AM | Asst. GC Vinsel PSC - witness Rife<br>Note: Fields, Angela                             | Recross.  |
| 11:32:18 AM | POST HEARING DATA REQUEST<br>Note: Fields, Angela                                      | An invoice from ? for preparing the 2017 Annual Report.   |
|             | Note: Fields, Angela   | Asst. GC Vinsel PSC - witness Rife  |
| 11:33:50 AM | Asst. GC Vinsel PSC - witness Rife<br>Note: Fields, Angela                             | Staff has no further questions about this matter.   |
| 11:33:52 AM | Chairman Schmitt<br>Note: Fields, Angela   | Commissioner Cicero?  |
| 11:33:54 AM | Vice Chairman Cicero - witness Rife<br>Note: Fields, Angela                            | So last line of questioning on this [click on link for Vice Chairman Cicero's remarks.]   |
| 11:34:43 AM | Vice Chairman Cicero - witness Rife<br>Note: Fields, Angela                            | You're charging \$6.40 to your two tenants right?   |
| 11:34:47 AM | Vice Chairman Cicero - witness Rife<br>Note: Fields, Angela                            | I know in the warehouse office space that I have we pay \$3.25 in Northern Kentucky [click on the link for Vice Chairman Cicero's remarks.]   |
| 11:35:21 AM | Vice Chairman Cicero - witness Rife<br>Note: Fields, Angela                            | So I'm curious on the \$6.40 where that number comes from to make it, where somebody decided that was a competitive number?   |
| 11:36:05 AM | Vice Chairman Cicero - witness Rife<br>Note: Fields, Angela                            | So that's okay. You just have the information that came from the bank and whoever you just quoted as being a provider of information. Could we just get a copy of their market value? |

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| 11:36:31 AM | Atty Childers Bud Rife, B&H, and Johnson County - witness Rife<br>Note: Fields, Angela | I'm not sure it is, but we will provide it.  |
| 11:36:42 AM | Chairman Schmitt<br>Note: Fields, Angela   | Paul David Brown did an appraisal and he either did it for Mr. Rife or he did it for the bank. Where is the bank?                |
| 11:36:55 AM | Chairman Schmitt - witness Rife<br>Note: Fields, Angela                                | Which bank?  |
| 11:37:00 AM | Vice Chairman Cicero - witness Rife<br>Note: Fields, Angela                            | I don't have any other questions.  |
| 11:37:00 AM | Vice Chairman Cicero - witness Rife<br>Note: Fields, Angela                            | I don't have any other questions.  |
| 11:37:02 AM | Chairman Schmitt<br>Note: Fields, Angela   | Commissioner Mathews?  |
| 11:37:05 AM | Chairman Schmitt<br>Note: Fields, Angela   | I have no questions.   |
| 11:37:06 AM | Chairman Schmitt<br>Note: Fields, Angela   | Any?   |
| 11:37:09 AM | Chairman Schmitt<br>Note: Fields, Angela   | Alright where are we now?  |
| 11:37:18 AM | Chairman Schmitt<br>Note: Fields, Angela   | So B&H is limited just to the notes is that correct?   |
| 11:37:23 AM | Chairman Schmitt<br>Note: Fields, Angela   | Why don't we see if we can do that and try to finish up.   |
| 11:37:50 AM | Atty Childers Bud Rife, B&H, and Johnson County - witness Rife<br>Note: Fields, Angela | Direct   |
| 11:40:28 AM | B&H EXHIBIT 01<br>Note: Fields, Angela   | A document that comes from the annual report for B&H Gas Company for 2017 titled Statement Income for the Year. Do you see that? |
| 11:42:29 AM | Atty Childers Bud Rife, B&H, and Johnson County - witness Rife<br>Note: Fields, Angela | Atty Childers Bud Rife, B&H, and Johnson County - witness Rife<br>Your honour I would move this into evidence as B&H Exhibit 01. |
| 11:42:33 AM | Chairman Schmitt<br>Note: Fields, Angela   | Any objection?   |
| 11:42:34 AM | Chairman Schmitt<br>Note: Fields, Angela   | Let it be so filed.  |
| 11:42:36 AM | Atty Childers Bud Rife, B&H, and Johnson County - witness Rife<br>Note: Fields, Angela | May I approach your honour?  |
| 11:42:50 AM | B&H EXHIBIT 02<br>Note: Fields, Angela<br>Note: Fields, Angela                         | Atty Childers Bud Rife, B&H, and Johnson County - witness Rife<br>Gas Operation and Maintenance Expenses From 2017 Annual Report |
| 11:44:09 AM | Atty Childers Bud Rife, B&H, and Johnson County - witness Rife<br>Note: Fields, Angela | Your honour I move this into evidence as exhibit 2.  |
| 11:44:11 AM | Chairman Schmitt<br>Note: Fields, Angela   | Objection?   |
| 11:44:12 AM | Chairman Schmitt<br>Note: Fields, Angela   | Let it be filed.   |
| 11:44:28 AM | Atty Childers Bud Rife, B&H, and Johnson County - witness Rife<br>Note: Fields, Angela | May I approach your honour?  |
| 11:44:52 AM | B&H Exhibit 03<br>Note: Fields, Angela<br>Note: Fields, Angela                         | A spreadsheet BRC Expenses and payments.<br>Atty Childers Bud Rife, B&H, and Johnson County - witness Rife                       |
| 11:46:26 AM | Atty Childers Bud Rife, B&H, and Johnson County - witness Rife<br>Note: Fields, Angela | Your honour I would move this into evidence as Exhibit 3.  |

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| 11:46:28 AM | Chairman Schmitt<br>Note: Fields, Angela   | Any objection?  |
| 11:46:29 AM | Chairman Schmitt<br>Note: Fields, Angela   | Let it be filed and marked as B&H Exhibit 3.  |
| 11:46:35 AM | Atty Childers Bud Rife, B&H, and Johnson County - witness Rife<br>Note: Fields, Angela | May I approach?   |
| 11:46:46 AM | B&H Exhibit 04<br>Note: Fields, Angela<br>Note: Fields, Angela                         | Atty Childers Bud Rife, B&H, and Johnson County - witness Rife<br>Gas Purchases from the 2017 Annual Report                     |
| 11:49:36 AM | Atty Childers Bud Rife, B&H, and Johnson County - witness Rife<br>Note: Fields, Angela | Your honour I move this in as B&H Exhibit 4.  |
| 11:49:39 AM | Chairman Schmitt<br>Note: Fields, Angela   | Any objection?  |
| 11:49:41 AM | Chairman Schmitt<br>Note: Fields, Angela   | Let it be filed.  |
| 11:49:43 AM | Atty Childers Bud Rife, B&H, and Johnson County - witness Rife<br>Note: Fields, Angela | May I approach?   |
| 11:50:39 AM | B&H EXHIBIT 05<br>Note: Fields, Angela<br>Note: Fields, Angela                         | B&S GAS SUPPLY AND PAYMENTS SPREAD SHEET<br>Atty Childers Bud Rife, B&H, and Johnson County - witness Rife                      |
| 11:52:30 AM | Atty Childers Bud Rife, B&H, and Johnson County - witness Rife<br>Note: Fields, Angela | Your honour I move this in as exhibit 5.  |
| 11:52:35 AM | Chairman Schmitt<br>Note: Fields, Angela   | Any objection?  |
| 11:52:36 AM | OBJECTION<br>Note: Fields, Angela<br>Note: Fields, Angela                              | [Click on link for remarks.]<br>Asst. Atty Gen. Cook  |
| 11:52:59 AM | Atty Childers Bud Rife, B&H, and Johnson County<br>Note: Fields, Angela                | Can you refer me?   |
| 11:54:00 AM | Chairman Schmitt<br>Note: Fields, Angela   | Mrs. Vinsel you'll check?   |
| 11:54:16 AM | Atty Childers Bud Rife, B&H, and Johnson County<br>Note: Fields, Angela                | Looks like the discrepancy is only in the column for gas supply expense correct?  |
| 11:54:30 AM | Atty Childers Bud Rife, B&H, and Johnson County<br>Note: Fields, Angela                | They match in column one and column three I believe.  |
| 11:54:33 AM | Asst. Atty Gen. Cook<br>Note: Fields, Angela   | Well at any rate Mr. Chairman [click on the link for remarks.]  |
| 11:54:51 AM | Chairman Schmitt<br>Note: Fields, Angela   | Actually this exhibit is [click on the link for Chairman Schmitt's remarks.]  |
| 11:55:30 AM | Chairman Schmitt<br>Note: Fields, Angela   | If there is a discrepancy, assuming there is. Is it your position that the annual reports would represent the accurate numbers? |
| 11:55:45 AM | Chairman Schmitt<br>Note: Fields, Angela   | I assume that maybe [click on link for Chairman Schmitt's remarks.]   |
| 11:56:02 AM | Chairman Schmitt<br>Note: Fields, Angela   | With your objection noted [click on the link for Chairman Schmitt's remarks.]   |
| 11:56:22 AM | Asst. GC Vinsel PSC<br>Note: Fields, Angela  | I also want to point out [click on the link for remarks.]   |
| 11:56:33 AM | Chairman Schmitt<br>Note: Fields, Angela   | Find out where the error was might be possible?   |

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| 11:56:42 AM | Atty Childers Bud Rife, B&H, and Johnson County<br>Note: Fields, Angela                | Can we put that job over on staff?  |
| 11:56:58 AM | Chairman Schmitt<br>Note: Fields, Angela   | Let this exhibit be marked as B&H Gas exhibit 5 and filed into evidence.  |
| 11:57:06 AM | Atty Childers Bud Rife, B&H, and Johnson County<br>Note: Fields, Angela                | Your honour I think at this point I will pass the witness.  |
| 11:57:10 AM | Chairman Schmitt<br>Note: Fields, Angela   | Mrs. Vinsel questions?  |
| 11:57:15 AM | Asst. GC Vinsel - witness Rife<br>Note: Fields, Angela                                 | Cross Examination.  |
| 11:57:27 AM | POST HEARING DATA REQUEST<br>Note: Fields, Angela<br>Note: Fields, Angela              | Asst. GC Vinsel - witness Rife<br>Invoices that reflect both companies.   |
| 11:57:44 AM | Asst. GC Vinsel - witness Rife<br>Note: Fields, Angela                                 | Cross Continued.  |
| 11:59:33 AM | Vice Chairman Cicero - witness Rife<br>Note: Fields, Angela                            | So why is it still showing in the annual report?  |
| 11:59:58 AM | Vice Chairman Cicero - witness Rife<br>Note: Fields, Angela                            | The annual report is wrong. [Click on link for Vice Chairman Cicero's remarks.]   |
| 12:00:28 PM | Vice Chairman Cicero - witness Rife<br>Note: Fields, Angela                            | No. It doesn't work that way [click on the link for Vice Chairman Cicero's remarks.]  |
| 12:01:05 PM | Vice Chairman Cicero - witness Rife<br>Note: Fields, Angela                            | So can you provide some evidence from the Department of Local Government that shows that this debt is forgiven?                 |
| 12:01:41 PM | Atty Childers Bud Rife, B&H, and Johnson County - witness Rife<br>Note: Fields, Angela | I'm not sure that we have that document. May I ask the witness a question? [Click on the link for question.]                    |
| 12:02:35 PM | Atty Childers Bud Rife, B&H, and Johnson County - witness Rife<br>Note: Fields, Angela | Let me ask you this did Mr. Bunch negotiate on this for you for B&H?  |
| 12:02:48 PM | Atty Childers Bud Rife, B&H, and Johnson County - witness Rife<br>Note: Fields, Angela | So I don't know that anything exist.  |
| 12:02:50 PM | Chairman Schmitt - witness Rife<br>Note: Fields, Angela                                | When do you think the debt was forgiven or written off?   |
| 12:03:06 PM | Chairman Schmitt - witness Rife<br>Note: Fields, Angela                                | As far as you know [click on the link for Chairman Schmitt's remarks.]  |
| 12:03:21 PM | Chairman Schmitt - witness Rife<br>Note: Fields, Angela                                | Can't we contact Local Government Kentucky Infrastructure or somebody ourselves and get that information?                       |
| 12:03:50 PM | Asst. GC Vinsel PSC - witness Rife<br>Note: Fields, Angela                             | Cross Continued.  |
| 12:05:54 PM | POST HEARING DATA REQUEST<br>Note: Fields, Angela<br>Note: Fields, Angela              | Asst. GC Vinsel - witness Rife<br>An explanation of where that amount came from and a copy of the note and what the terms were. |
| 12:05:59 PM | POST HEARING DATA REQUEST<br>Note: Fields, Angela<br>Note: Fields, Angela              | K<br>WHERE AMOUNT CAME FROM.  |
| 12:06:30 PM | Asst. GC Vinsel PSC - witness Rife<br>Note: Fields, Angela                             | Staff has no further questions.   |

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| 12:06:32 PM | Chairman Schmitt<br>Note: Fields, Angela                                  | Mr. Cook?   |
| 12:06:38 PM | Asst. Atty Gen. Cook - witness Rife<br>Note: Fields, Angela               | May I approach?   |
| 12:07:22 PM | Asst. Atty Gen. Cook - witness Rife<br>Note: Fields, Angela               | Cross Examination.  |
| 12:08:44 PM | POST HEARING DATA REQUEST<br>Note: Fields, Angela<br>Note: Fields, Angela | Asst. Atty Gen. Cook - witness Rife<br>Explain how the rental rate was charged for the three vehicles that were mentioned and the amount of the increases that occurred on October 1, 2017. |
| 12:09:07 PM | Asst. Atty Gen. Cook - witness Rife<br>Note: Fields, Angela               | Cross Continued.  |
| 12:09:45 PM | Chairman Schmitt - witness Rife<br>Note: Fields, Angela                   | Do they pay the taxes and insurance on the buildings?   |
| 12:09:55 PM | Asst. Atty Gen. Cook - witness Rife<br>Note: Fields, Angela               | Cross Continued.  |
| 12:13:48 PM | Vice Chairman Cicero - witness Rife<br>Note: Fields, Angela               | I can give you some help [click on the link for Vice Chairman Cicero's remarks.]  |
| 12:14:16 PM | POST HEARING DATA REQUEST<br>Note: Fields, Angela<br>Note: Fields, Angela | Asst. Atty Gen. Cook - witness Rife<br>An explanation.  |
| 12:14:19 PM | POST HEARING<br>Note: Fields, Angela                                      | TO EXPLAIN  |
| 12:15:00 PM | Asst. Atty Gen. Cook - witness Rife<br>Note: Fields, Angela               | Cross Continued.  |
| 12:15:02 PM | POST HEARING DATA REQUEST<br>Note: Fields, Angela<br>Note: Fields, Angela | Is there evidence of that debt and showing what it is for? Clarify.<br>Asst. Atty Gen. Cook - witness Rife  |
| 12:17:13 PM | Asst. Atty Gen. Cook - witness Rife<br>Note: Fields, Angela               | Cross Continued.  |
| 12:19:02 PM | POST HEARING DATA REQUEST<br>Note: Fields, Angela<br>Note: Fields, Angela | Provide a more detailed explanation for the differences in the two documents.<br>Asst. Atty Gen. Cook - witness Rife  |
| 12:19:08 PM | New Event<br>Note: Fields, Angela   | PROVIDE A MORE DETAILED   |
| 12:19:13 PM | Asst. Atty Gen. Cook - witness Rife<br>Note: Fields, Angela               | Cross Continued.  |
| 12:22:05 PM | POST HEARING DATA REQUEST<br>Note: Fields, Angela<br>Note: Fields, Angela | Are there contracts between B&H and Bud Rife and B&S and Bud Rife Construction Company for services?<br>Asst. Atty Gen. Cook - witness Rife   |
| 12:22:58 PM | Asst. Atty Gen. Cook - witness Rife<br>Note: Fields, Angela               | Cross Continued.  |
| 12:25:38 PM | Chairman Schmitt - witness Rife<br>Note: Fields, Angela                   | Has Goss Sandford been paid or not paid?  |
| 12:25:49 PM | Chairman Schmitt - witness Rife<br>Note: Fields, Angela                   | But that payments been made by you personally or by B&H?  |
| 12:25:54 PM | POST HEARING REQUEST<br>Note: Fields, Angela<br>Note: Fields, Angela      | Asst. Atty Gen. Cook - witness Rife<br>Provide a copy of the agreement between Goss Sandford and B&H.   |

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| 12:26:52 PM | Asst. Atty Gen. Cook - witness Rife<br>Note: Fields, Angela | Cross Continued.   |
| 12:27:47 PM | Asst. Atty Gen. Cook - witness Rife<br>Note: Fields, Angela | Chairman I believe that is all I have.   |
| 12:27:50 PM | Chairman Schmitt<br>Note: Fields, Angela                    | Commissioner Cicero?   |
| 12:27:51 PM | Vice Chairman Cicero<br>Note: Fields, Angela                | Just one clarification [click on link for Vice Chairman Cicero's remarks.]   |
| 12:27:52 PM | VC  |  |
| 12:28:01 PM | Vice Chairman Cicero<br>Note: Fields, Angela                | Inaudible [click on link for Vice Chairman Cicero's remarks.]  |
| 12:28:11 PM | Vice Chairman Cicero - witness Rife<br>Note: Fields, Angela | So just a couple of quick questions. Why would B&H take it all the way back to 1999 and for Johnson County you only gave us the year 2017? |
| 12:28:53 PM | Vice Chairman Cicero - witness Rife<br>Note: Fields, Angela | When I looked at B&H Exhibit 04 [click on the link for Vice Chairman Cicero's remarks.]  |
| 12:29:29 PM | Vice Chairman Cicero - witness Rife<br>Note: Fields, Angela | And I'm wondering where those 564 MCF got lost in the accounting records?  |
| 12:30:30 PM | Vice Chairman Cicero - witness Rife<br>Note: Fields, Angela | So an explanation of what happened to that would be good.  |
| 12:30:35 PM | Vice Chairman Cicero - witness Rife<br>Note: Fields, Angela | Then as a house keeping matter [click on link for Vice Chairman Cicero's remarks.]   |
| 12:31:02 PM | Vice Chairman Cicero - witness Rife<br>Note: Fields, Angela | I guess we are going to make a call to Kentucky Local Government to find that out?   |
| 12:31:07 PM | Vice Chairman Cicero - witness Rife<br>Note: Fields, Angela | Okay. So we'll let you know how that comes out.  |
| 12:31:11 PM | Vice Chairman Cicero - witness Rife<br>Note: Fields, Angela | The last thing that I have [click on the link for Vice Chairman Cicero's remarks.]   |
| 12:32:00 PM | Vice Chairman Cicero - witness Rife<br>Note: Fields, Angela | Why are you still in business sir?   |
| 12:33:14 PM | Vice Chairman Cicero - witness Rife<br>Note: Fields, Angela | It's more than double than what you are currently charging [click on the link for Vice Chairman Cicero's remarks.]                         |
| 12:33:30 PM | Commissioner Mathews - witness Rife<br>Note: Fields, Angela | You're not going to make that up on volume.  |
| 12:33:38 PM | Vice Chairman Cicero - witness Rife<br>Note: Fields, Angela | That's just a comment of mine. The numbers don't work.   |
| 12:33:52 PM | Vice Chairman Cicero - witness Rife<br>Note: Fields, Angela | I think she is still right you can't make it up in volume.   |
| 12:33:57 PM | Vice Chairman Cicero - witness Rife<br>Note: Fields, Angela | I don't have any other questions.  |
| 12:33:58 PM | Chairman Schmitt<br>Note: Fields, Angela                    | Commissioner Mathews?  |
| 12:34:01 PM | Chairman Schmitt - witness Rife<br>Note: Fields, Angela     | From whom did you purchase Johnson County Gas?   |
| 12:34:12 PM | Chairman Schmitt - witness Rife<br>Note: Fields, Angela     | They had taken over Johnson County Gas?  |

|             |  |   |
|-------------|--|---|
| 12:34:15 PM | Chairman Schmitt - witness Rife<br>Note: Fields, Angela                                | Who owned it before them?   |
| 12:36:02 PM | Chairman Schmitt - witness Rife<br>Note: Fields, Angela                                | That's another one of Brown's companies?  |
| 12:36:39 PM | Chairman Schmitt - witness Rife<br>Note: Fields, Angela                                | In the end you got the gas company from the Department of Local Government [click on link for Chairman Schmitt's remarks.]  |
| 12:37:08 PM | Chairman Schmitt - witness Rife<br>Note: Fields, Angela                                | Thank you that's all I have.  |
| 12:37:09 PM | Atty Childers Bud Rife, B&H, and Johnson County - witness Rife<br>Note: Fields, Angela | Just a couple of follow up your honour.   |
| 12:37:10 PM | Atty Childers Bud Rife, B&H, and Johnson County - witness Rife<br>Note: Fields, Angela | Redirect.   |
| 12:39:45 PM | Atty Childers Bud Rife, B&H, and Johnson County - witness Rife<br>Note: Fields, Angela | Thank you that's all.   |
| 12:39:46 PM | Chairman Schmitt<br>Note: Fields, Angela   | Anything else from anybody?   |
| 12:39:48 PM | Asst. GC Vinsel PSC<br>Note: Fields, Angela  | I need to withdraw one of our Post Hearing Data Request. I'll be filing into the case file an email from General Counsel Department of Local Government in regards to the Johnson County Note. That amount is paid in full. |
| 12:40:04 PM | Vice Chairman Cicero<br>Note: Fields, Angela   | It is paid in full?   |
| 12:40:11 PM | Vice Chairman Cicero<br>Note: Fields, Angela   | So when we look at the 2018 Annual Report that will be zero on the balance sheet?   |
| 12:40:20 PM | Vice Chairman Cicero<br>Note: Fields, Angela   | Thank you Mr. Childers.   |
| 12:40:22 PM | Chairman Schmitt<br>Note: Fields, Angela   | I don't know, I'm no accountant but [click on the link for Chairman Schmitt's remarks.]   |
| 12:40:38 PM | Chairman Schmitt<br>Note: Fields, Angela   | Alright is there anything further?  |
| 12:40:39 PM | Asst. Atty Gen Cook - witness Rife<br>Note: Fields, Angela                             | In light of everything that we have talked about today. Have you ever given any thought to selling one or both companies?   |
| 12:41:38 PM | Atty Childers Bud Rife, B&H, and Johnson County - witness Rife<br>Note: Fields, Angela | Bud would you explain to the Commission very briefly just what health procedures you've had in the last few months?   |
| 12:44:22 PM | Atty Childers Bud Rife, B&H, and Johnson County - witness Rife<br>Note: Fields, Angela | That's all.   |
| 12:44:25 PM | Atty Childers Bud Rife, B&H, and Johnson County - witness Rife<br>Note: Fields, Angela | Anything else?  |
| 12:44:29 PM | Chairman Schmitt<br>Note: Fields, Angela   | Can you get your Data request in the record and to Mr. Childers by Friday April 26th? Or do you need more time?   |
| 12:44:55 PM | Chairman Schmitt<br>Note: Fields, Angela   | What about you Mrs. Vinsel?   |
| 12:45:01 PM | Chairman Schmitt<br>Note: Fields, Angela   | How much time will you and your client need Mr. Childers to respond?  |
|             | Note: Fields, Angela   | What about May 17th?  |

|             |   |   |
|-------------|---|---|
| 12:45:46 PM | Chairman Schmitt - witness Rife<br>Note: Fields, Angela | Okay if there is nothing further you may step down and be excused Mr. Rife.       |
| 12:45:54 PM | Chairman Schmitt<br>Note: Fields, Angela                | And if there is nothing else then this hearing is hereby concluded and adjourned. |
| 12:46:02 PM | Session Paused  |   |
| 12:46:09 PM | Session Ended   |   |



## Exhibit List Report

2019-00055 & 2019-00056  
24April2019

**B&H Gas Company (B&H), Bud  
Rife, and Johnson County Gas  
Company (Johnson County)**

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| <b>Name:</b>              | <b>Description:</b>   |
|---------------------------|---|
| AG Exhibit 01             | B&H Gas Supply and Payments   |
| B&H Exhibit 01            | 2017 B&H Gas Company: Statement of Income for the Year                  |
| B&H Exhibit 02            | 2017 B&H Gas Company: Gas Operation and Maintenance Expenses            |
| B&H Exhibit 02            | 2017 B&H Gas Company: Gas Operation and Maintenance Expenses            |
| B&H Exhibit 03            | 2017 BRC Expenses & Payments Spreadsheet                                |
| B&H Exhibit 04            | 2017 B&H Gas Company: Gas Purchases                                     |
| B&H Exhibit 05            | 2017 B&S Gas Supply and Payments Spreadsheet                            |
| Johnson County Exhibit 01 | JCG Gas Supply and Payments   |
| Johnson County Exhibit 01 | JCG Gas Supply and Payments Spreadsheet                                 |
| Johnson County Exhibit 02 | 2017 Johnson County Gas Company: Statement of Income for the Year       |
| Johnson County Exhibit 03 | 2017 Johnson County Gas Company: Gas Operation and Maintenance Expenses |
| Johnson County Exhibit 04 | 2012-2017 Expenses Spreadsheet  |
| Johnson County Exhibit 05 | Johnson County Gas Spreadsheet  |
| PSC Exhibit 01            | 2017 B&H Gas Company: Long-Term Debt Sheet                              |
| PSC Exhibit 02            | 2017 B&H Gas Company: Notes Payable                                     |
| PSC Exhibit 03            | 2017 Johnson County Gas Company: Long Term Debt Sheet                   |
| PSC Exhibit 04            | Final Order in Case No. 2011-00184                                      |

Exh 3 (a-c) P. 56/60  
 Case No. 2019-00055

**B & S GAS SUPPLY AND PAYMENTS**

| Year         | Total MCF Sold     | Gas Supply Expense    | Paid to B & S         | Owed to B & S           |
|--------------|--------------------|-----------------------|-----------------------|-------------------------|
| 2019         |                    |                       | \$0.00                |                         |
| 2018         |                    |                       | \$0.00                |                         |
| 2017         | 13,828 MCF         | \$113,928.00          | \$23,128.51           | (\$90,799.49)           |
| 2016         | 14,275 MCF         | \$133,899.50          | \$36,519.30           | (\$97,380.20)           |
| 2015         | 14,423 MCF         | \$128,618.00          | \$41,401.72           | (\$87,216.28)           |
| 2014         | 17,373 MCF         | \$162,959.00          | \$62,717.78           | (\$100,241.22)          |
| 2013         | 17,269 MCF         | \$163,392.00          | \$88,101.78           | (\$75,290.22)           |
| 2012         | 16,937 MCF         | \$146,919.00          | \$68,474.00           | (\$78,445.00)           |
| 2011         | 10,402 MCF         | \$103,236.00          | \$98,498.00           | (\$4,738.00)            |
| 2010         | 20,033 MCF         | \$204,254.00          | \$97,861.34           | (\$106,392.66)          |
| 2009         | 24,423 MCF         | \$227,984.00          | \$50,159.50           | (\$177,824.50)          |
| 2008         | 21,365 MCF         | \$200,188.00          | \$67,392.02           | (\$132,795.98)          |
| 2007         | 24,763 MCF         | \$198,107.00          | \$169,163.00          | (\$28,944.00)           |
| 2006         | 16,286 MCF         | \$114,000.00          | \$124,400.00          | \$10,400.00             |
| 2005         | 25,465 MCF         | \$111,761.00          | \$97,252.00           | (\$14,509.00)           |
| 2004         | 21,041 MCF         | \$126,248.00          | \$85,520.00           | (\$40,728.00)           |
| 2003         | 21,985 MCF         | \$131,910.00          | \$104,244.00          | (\$27,666.00)           |
| 2002         | 21,632 MCF         | \$129,792.00          | \$101,124.00          | (\$28,668.00)           |
| 2001         | 22,679 MCF         | \$136,548.00          | \$139,998.00          | \$3,450.00              |
| 2000         | 25,955 MCF         | \$94,794.00           | \$78,152.00           | (\$16,642.00)           |
| 1999         | 23,378 MCF         | \$85,390.00           | \$51,972.50           | (\$33,357.50)           |
| <b>TOTAL</b> | <b>373,512 MCF</b> | <b>\$2,599,939.50</b> | <b>\$1,562,950.94</b> | <b>(\$1,036,988.56)</b> |

3600 B & H Gas Company 01/01/2017 - 12/31/2017

Statement of Income for the Year (Ref Page: 9)

| Description   | Average No. Customers (b) | MFC of Nat. Gas sold (c) | Amount (d)     |
|---|---------------------------|--------------------------|----------------|
| <b>OPERATING REVENUES</b>                                 |                           |                          |                |
| Residential Sales (480)                                   | 233                       | 10,569                   | \$126,388.00   |
| Commercial and Industrial Sales (481)                     | 25                        | 3,259                    | \$37,108.00    |
| Interdepartmental Sales (484)                             |                           |                          |                |
| Total Sales to Ultimate Consumers                         | 258                       | 13,828                   | \$163,496.00   |
| Sales for Resale (483)                                    |                           |                          |                |
| Total Gas Service Revenues                                | 258                       | 13,828                   | \$163,496.00   |
| <b>OTHER OPERATING REVENUES</b>                           |                           |                          |                |
| Forfeited Discounts (487)                                 |                           |                          |                |
| Miscellaneous Service Revenues (488)                      |                           |                          |                |
| Revenues From Transportation of Gas of Others (489)       |                           |                          |                |
| Revenues From Natural Gas Processed by Others (491)       |                           |                          |                |
| Rent From Gas Property (493)                              |                           |                          |                |
| Other Gas Revenues (495)                                  |                           |                          |                |
| Total Other Operating Revenues                            |                           |                          | \$0.00         |
| Total Gas Operating Revenues                              |                           |                          | \$163,496.00   |
| <b>OPERATING EXPENSES</b>                                 |                           |                          |                |
| Total Gas Operation and Main Expenses (from pg 11 )       |                           |                          | \$327,560.00   |
| Depreciation Expense (403)                                |                           |                          | \$690.00       |
| Amortization and Depletion Expense (from pg 12) (404-407) |                           |                          |                |
| Taxes Other Than Income taxes (from pg 12) (408.1)        |                           |                          | \$11,431.00    |
| Total Income Taxes-Utility Operations (from pg 12)        |                           |                          |                |
| Total Gas Operating Expenses                              |                           |                          | \$339,681.00   |
| Net Operating Income                                      |                           |                          | (\$176,185.00) |
| <b>OTHER INCOME</b>                                       |                           |                          |                |
| Other NonUtility Income - Net (415-418)                   |                           |                          |                |
| Interest and dividend Income (419)                        |                           |                          |                |

3600 B & H Gas Company 01/01/2017 - 12/31/2017

Statement of Income for the Year (Ref Page: 9)

| Description   | Average No. Customers (b) | MFC of Nat. Gas sold (c) | Amount (d)     |
|---|---------------------------|--------------------------|----------------|
| Miscellaneous Nonoperating Income (421)               |                           |                          |                |
| Other Accounts (Specify Acct. No & Title)             |                           |                          |                |
| REIMBURSEMENTS  |                           |                          | \$0.00         |
| Total Other Income                                    |                           |                          | \$0.00         |
| OTHER DEDUCTIONS                                      |                           |                          |                |
| Interest on Long-Term Debt (427)                      |                           |                          |                |
| Amort. of Debt Discount and Expense (428)             |                           |                          |                |
| Other Nonutility Deductions 426.1-426.5               |                           |                          |                |
| Other Interest Expense (431)                          |                           |                          |                |
| Total Income Taxes-Nonutility Operations (from pg 12) |                           |                          |                |
| Other Accounts (Specify Acct. No. and Title)          |                           |                          |                |
| Taxes Other than Income Taxes 408.2 (from pg 12)      |                           |                          |                |
| Total Other Deductions                                |                           |                          |                |
| Net Income  |                           |                          | (\$176,185.00) |

**3600 B & H Gas Company 01/01/2017 - 12/31/2017**  
**Gas Operation and Maintenance Expenses (Ref Page: 10)**

|  | Amount (b)   |
|--|--------------|
| <b>MANUFACTURED GAS PRODUCTION</b>                   |              |
| Total Acct. 710-742 (Attach Sched by Accounts)       |              |
| <b>NATURAL GAS PRODUCTION AND GATHERING</b>          |              |
| Total Acct. 750-791 (Attach Sched. by Accounts)      |              |
| <b>EXPLORATION AND DEVELOPMENT EXPENSES</b>          |              |
| Total Acct. 795-798 (Attach Sched by Accounts)       |              |
| <b>STORAGE EXPENSES</b>                              |              |
| Total Acct. 740-747 (Attach Sched by Account)        |              |
| <b>OTHER GAS SUPPLY EXPENSES</b>                     |              |
| Natural Gas City Gate Purchases (804)                | \$113,928.00 |
| Other Gas Purchases (805)                            |              |
| Purchased Gas Cost Adjustments (805.1)               |              |
| Purchased Gas Expenses (807)                         |              |
| Gas Withdrawn From Storage-Debit (808.1)             |              |
| Gas Delivered to Storage-Credit (808.2)              |              |
| Gas Used for Other Utility Operations - Credit (812) |              |
| Other Gas Supply Expenses (813)                      |              |
| Total Other Gas Supply Expenses                      | \$113,928.00 |
| <b>TRANSMISSION EXPENSES</b>                         |              |
| Operation Supervision and Engineering (850)          |              |
| Compressor Station Labor and Expenses (853)          |              |
| Measuring and Regulating Station Expenses (857)      |              |
| Transmission and Compression of Gas by Others (858)  |              |
| Rents (860)  |              |
| Maintenance of Mains (863)                           |              |
| Maintenance of Compressor Station Equipment (864)    |              |
| Total Transmission Expenses                          |              |
| <b>DISTRIBUTION EXPENSES</b>                         |              |
| Operation Supervision and Engineering (870)          | \$32,400.00  |
| Compressor Station Labor and Expenses (872)          |              |
| Mains and Services Expenses (874)                    |              |
| Measuring and Regulating Station Expenses (875)      |              |

3600 B & H Gas Company 01/01/2017 - 12/31/2017

Gas Operation and Maintenance Expenses (Ref Page: 10)

|   | Amount (b)   |
|---|--------------|
| Meter and House Regulator Expenses (878)                        |              |
| Other Expenses (880)  | \$243.00     |
| Rents (881)   | \$10,636.00  |
| Maintenance Supervision and Engineering (885)                   |              |
| Maintenance of Mains (887)                                      | \$29,037.00  |
| Maintenance of Services (892)                                   |              |
| Maintenance of Meters and House Regulators (893)                |              |
| Maintenance of Other Equipment (894)                            |              |
| Total Distribution Expenses                                     | \$72,316.00  |
| CUSTOMER ACCOUNTS EXPENSE                                       |              |
| Meter Reading Labor (902)                                       |              |
| Customer Records and Collection Expenses (903)                  |              |
| Uncollectible Accounts (904)                                    |              |
| Total Customer Accounts Expense                                 |              |
| CUSTOMER SERVICE AND INFORMATIONAL EXPENSES                     |              |
| Miscellaneous Customer Service and Informational Expenses (910) |              |
| ADMINISTRATIVE AND GENERAL EXPENSES                             |              |
| Administrative and General Salaries (920)                       | \$21,600.00  |
| Office Supplies and Expenses (921)                              | \$8,948.00   |
| Administrative Expenses Transferred - Credit (922)              |              |
| Outside Services Employed (923)                                 | \$82,536.00  |
| Property Insurance (924)  | \$8,080.00   |
| Injuries and Damages (925)                                      |              |
| Employee Pensions and Benefits (926)                            | \$9,258.00   |
| Franchise Requirements (927)                                    |              |
| Regulatory Commission Expenses (928)                            |              |
| Duplicate Charges - Credit (929)                                |              |
| General Advertising Expenses (930.1)                            |              |
| Miscellaneous General Expenses (930.2)                          | \$1,894.00   |
| Rents (931)   | \$9,000.00   |
| Maintenance of General Plant (932)                              |              |
| Total Administrative and General Expenses                       | \$141,316.00 |

3600 B & H Gas Company 01/01/2017 - 12/31/2017

Gas Operation and Maintenance Expenses (Ref Page: 10)

|   | Amount (b)   |
|---|--------------|
| TOTAL GAS OPERATION AND MAINT. EXPENSES (to pg 9) | \$327,560.00 |

| BRC EXPENSES & PAYMENTS |                       |                     |                       | 2017         |         |                    |
|-------------------------|-----------------------|---------------------|-----------------------|--------------|---------|--------------------|
| Year                    | Distribution Expense  | Paid to BRC         | Owed to BRC           | Date         | Check # | Amount             |
| 2019                    | \$0.00                | \$0.00              |                       | 17-Jan-17    | 8345    | \$3,000.00         |
| 2018                    | \$0.00                | \$0.00              |                       | 25-Jan-17    | 8350    | \$3,500.00         |
| 2017                    | \$72,316.00           | \$20,000.00         | (\$52,316.00)         | 8-Feb-17     | 8364    | \$2,500.00         |
| 2016                    | \$64,893.00           | \$24,200.00         | (\$40,693.00)         | 13-Feb-17    | 8367    | \$3,000.00         |
| 2015                    | \$210,073.00          | \$24,400.00         | (\$185,673.00)        | 21-Feb-17    | 8382    | \$3,000.00         |
| 2014                    | \$100,630.00          | \$0.00              | (\$100,630.00)        | 12-Apr-17    | 8439    | \$3,000.00         |
| 2013                    | \$75,882.00           | \$24,200.00         | (\$51,682.00)         | 1-May-17     | 8458    | \$1,000.00         |
| 2012                    | \$128,042.00          | \$24,400.00         | (\$103,642.00)        | 15-May-17    | 8468    | \$1,000.00         |
| 2011                    | \$74,400.00           | \$0.00              | (\$74,400.00)         |              |         |                    |
| 2010                    | \$72,827.00           | \$21,500.00         | (\$51,327.00)         |              |         |                    |
| 2009                    | \$105,135.00          | \$102,500.00        | (\$2,635.00)          |              |         |                    |
| 2008                    | \$26,226.00           | \$0.00              | (\$26,226.00)         |              |         |                    |
| 2007                    | \$27,923.00           | \$40,000.00         | \$12,077.00           |              |         |                    |
| 2006                    | \$38,270.00           | \$102,500.00        | \$64,230.00           |              |         |                    |
| 2005                    | \$15,136.00           | \$0.00              | (\$15,136.00)         |              |         |                    |
| 2004                    | \$10,323.00           | \$0.00              | (\$10,323.00)         |              |         |                    |
| 2003                    | \$30,881.00           | \$0.00              | (\$30,881.00)         |              |         |                    |
| 2002                    | \$15,490.00           | \$0.00              | (\$15,490.00)         |              |         |                    |
| 2001                    | \$19,974.00           | \$0.00              | (\$19,974.00)         |              |         |                    |
| 2000                    | \$10,268.00           | \$0.00              | (\$10,268.00)         |              |         |                    |
| 1999                    | \$9,382.00            | \$0.00              | (\$9,382.00)          |              |         |                    |
| <b>TOTALS</b>           | <b>\$1,035,755.00</b> | <b>\$363,700.00</b> | <b>(\$672,055.00)</b> | <b>Total</b> |         | <b>\$20,000.00</b> |

3600 B & H Gas Company 01/01/2017 - 12/31/2017

Gas Purchases (Accts 804,805) (Ref Page: 14)

| Name of              | Point of | FERC rate(c) | (d) | (e) | (f) | (g) | BTU per cu | MCF of Gas | Amount (j)   | cent/MCF (k) |
|----------------------|----------|--------------|-----|-----|-----|-----|------------|------------|--------------|--------------|
| B & S OIL<br>AND GAS |          |              |     |     |     |     | 0          | 13,828     | \$109,685.00 | 8.0000       |
| EQT                  |          |              |     |     |     |     | 0          | 564        | \$4,243.00   | 8.0000       |
| Total                |          |              |     |     |     |     | 0          | 14,392     | \$113,928.00 | 8.0000       |

**B&H EXHIBIT 04**

**B & S GAS SUPPLY AND PAYMENTS**

**2017**

| Year         | Total MCF Sold     | Gas Supply Expense    | Paid to B & S         | Owed to B & S           | Date      | Check #      | Amount             |
|--------------|--------------------|-----------------------|-----------------------|-------------------------|-----------|--------------|--------------------|
| 2019         |                    |                       |                       |                         | 16-Jan-17 | 8343         | \$1,407.00         |
| 2018         |                    |                       |                       |                         | 28-Feb-17 | 8388         | \$1,435.14         |
| 2017         | 13,828 MCF         | \$109,685.00          | \$23,128.51           | (\$86,556.49)           | 7-Mar-17  | 8398         | \$1,622.74         |
| 2016         | 14,275 MCF         | \$133,899.50          | \$36,519.30           | (\$97,380.20)           | 10-Apr-17 | 8435         | \$966.14           |
| 2015         | 14,423 MCF         | \$135,287.74          | \$41,401.72           | (\$93,886.02)           | 22-May-17 | 8473         | \$938.00           |
| 2014         | 17,373 MCF         | \$162,958.74          | \$62,717.78           | (\$100,240.96)          | 1-Nov-17  | 8610         | \$2,710.82         |
| 2013         | 17,269 MCF         | \$161,983.22          | \$88,101.78           | (\$73,881.44)           | 7-Nov-17  | 8618         | \$924.97           |
| 2012         | 16,937 MCF         | \$158,869.06          | \$68,474.00           | (\$90,395.06)           | 13-Nov-17 | 8624         | \$2,094.79         |
| 2011         | 10,402 MCF         | \$97,570.76           | \$98,498.00           | \$927.24                | 14-Nov-17 | 8627         | \$1,082.76         |
| 2010         | 20,033 MCF         | \$187,909.54          | \$97,861.34           | (\$90,048.20)           | 5-Dec-17  | 8641         | \$1,343.93         |
| 2009         | 24,423 MCF         | \$229,087.74          | \$50,159.50           | (\$178,928.24)          | 11-Dec-17 | 8650         | \$3,395.18         |
| 2008         | 21,365 MCF         | \$198,374.03          | \$67,392.02           | (\$130,982.01)          | 12-Dec-17 | 8653         | \$5,207.04         |
| 2007         | 24,763 MCF         | \$189,849.67          | \$169,163.00          | (\$20,686.67)           |           |              |                    |
| 2006         | 16,286 MCF         | \$114,002.00          | \$124,400.00          | \$10,398.00             |           |              |                    |
| 2005         | 25,465 MCF         | \$178,255.00          | \$97,252.00           | (\$81,003.00)           |           |              |                    |
| 2004         | 21,041 MCF         | \$127,999.42          | \$85,520.00           | (\$42,479.42)           |           |              |                    |
| 2003         | 21,985 MCF         | \$131,910.00          | \$104,244.00          | (\$27,666.00)           |           |              |                    |
| 2002         | 21,632 MCF         | \$129,792.00          | \$101,124.00          | (\$28,668.00)           |           |              |                    |
| 2001         | 22,679 MCF         | \$136,074.00          | \$139,998.00          | \$3,924.00              |           |              |                    |
| 2000         | 25,955 MCF         | \$155,730.00          | \$78,152.00           | (\$77,578.00)           |           |              |                    |
| 1999         | 23,378 MCF         | \$93,512.00           | \$51,972.50           | (\$41,539.50)           |           |              |                    |
| <b>TOTAL</b> | <b>373,512 MCF</b> | <b>\$2,723,064.41</b> | <b>\$1,562,950.94</b> | <b>(\$1,160,113.47)</b> |           |              |                    |
|              |                    |                       |                       |                         |           | <b>Total</b> | <b>\$23,128.51</b> |



4600 Johnson County Gas Company, Inc. 01/01/2017 - 12/31/2017

Statement of Income for the Year (Ref Page: 9)

| Description   | Average No. Customers (b) | MFC of Nat. Gas sold (c) | Amount (d)    |
|---|---------------------------|--------------------------|---------------|
| <b>OPERATING REVENUES</b>                                 |                           |                          |               |
| Residential Sales (480)                                   | 266                       | 9,846                    | \$196,502.00  |
| Commercial and Industrial Sales (481)                     | 13                        | 0                        | \$0.00        |
| Interdepartmental Sales (484)                             | 0                         | 832                      | \$15,653.00   |
| Total Sales to Ultimate Consumers                         | 279                       | 10,678                   | \$212,155.00  |
| Sales for Resale (483)                                    |                           |                          |               |
| Total Gas Service Revenues                                | 279                       | 10,678                   | \$212,155.00  |
| <b>OTHER OPERATING REVENUES</b>                           |                           |                          |               |
| Forfeited Discounts (487)                                 |                           |                          |               |
| Miscellaneous Service Revenues (488)                      |                           |                          |               |
| Revenues From Transportation of Gas of Others (489)       |                           |                          |               |
| Revenues From Natural Gas Processed by Others (491)       |                           |                          |               |
| Rent From Gas Property (493)                              |                           |                          |               |
| Other Gas Revenues (495)                                  |                           |                          |               |
| Total Other Operating Revenues                            |                           |                          |               |
| Total Gas Operating Revenues                              |                           |                          | \$212,155.00  |
| <b>OPERATING EXPENSES</b>                                 |                           |                          |               |
| Total Gas Operation and Main Expenses (from pg 11 )       |                           |                          | \$259,861.00  |
| Depreciation Expense (403)                                |                           |                          | \$26.00       |
| Amortization and Depletion Expense (from pg 12) (404-407) |                           |                          |               |
| Taxes Other Than Income taxes (from pg 12) (408.1)        |                           |                          | \$4,792.00    |
| Total Income Taxes-Utility Operations (from pg 12)        |                           |                          |               |
| Total Gas Operating Expenses                              |                           |                          | \$264,679.00  |
| Net Operating Income                                      |                           |                          | (\$52,524.00) |
| <b>OTHER INCOME</b>                                       |                           |                          |               |
| Other NonUtility Income - Net (415-418)                   |                           |                          |               |
| Interest and dividend Income (419)                        |                           |                          |               |

4600 Johnson County Gas Company, Inc. 01/01/2017 - 12/31/2017

Statement of Income for the Year (Ref Page: 9)

| Description   | Average No. Customers (b) | MFC of Nat. Gas sold (c) | Amount (d)    |
|---|---------------------------|--------------------------|---------------|
| Miscellaneous Nonoperating Income (421)               |                           |                          |               |
| Other Accounts (Specify Acct. No & Title)             |                           |                          |               |
| Total Other Income                                    |                           |                          |               |
| OTHER DEDUCTIONS                                      |                           |                          |               |
| Interest on Long-Term Debt (427)                      |                           |                          |               |
| Amort. of Debt Discount and Expense (428)             |                           |                          |               |
| Other Nonutility Deductions 426.1-426.5               |                           |                          |               |
| Other Interest Expense (431)                          |                           |                          |               |
| Total Income Taxes-Nonutility Operations (from pg 12) |                           |                          |               |
| Other Accounts (Specify Acct. No. and Title)          |                           |                          |               |
| Taxes Other than Income Taxes 408.2 (from pg 12)      |                           |                          |               |
| Total Other Deductions                                |                           |                          |               |
| Net Income  |                           |                          | (\$52,524.00) |

4600 Johnson County Gas Company, Inc. 01/01/2017 - 12/31/2017

Gas Operation and Maintenance Expenses (Ref Page: 10)

Amount (b)

MANUFACTURED GAS PRODUCTION

Total Acct. 710-742 (Attach Sched by Accounts)

NATURAL GAS PRODUCTION AND GATHERING

Total Acct. 750-791 (Attach Sched. by Accounts)

EXPLORATION AND DEVELOPMENT EXPENSES

Total Acct. 795-798 (Attach Sched by Accounts)

STORAGE EXPENSES

Total Acct. 740-747 (Attach Sched by Account)

OTHER GAS SUPPLY EXPENSES

Natural Gas City Gate Purchases (804)

\$66,277.00

Other Gas Purchases (805)

Purchased Gas Cost Adjustments (805.1)

Purchased Gas Expenses (807)

Gas Withdrawn From Storage-Debit (808.1)

Gas Delivered to Storage-Credit (808.2)

Gas Used for Other Utility Operations - Credit (812)

Other Gas Supply Expenses (813)

Total Other Gas Supply Expenses

\$66,277.00

TRANSMISSION EXPENSES

Operation Supervision and Engineering (850)

Compressor Station Labor and Expenses (853)

Measuring and Regulating Station Expenses (857)

Transmission and Compression of Gas by Others (858)

\$2,441.00

Rents (860)

Maintenance of Mains (863)

Maintenance of Compressor Station Equipment (864)

Total Transmission Expenses

\$2,441.00

DISTRIBUTION EXPENSES

Operation Supervision and Engineering (870)

\$64,000.00

Compressor Station Labor and Expenses (872)

Mains and Services Expenses (874)

Measuring and Regulating Station Expenses (875)

4600 Johnson County Gas Company, Inc. 01/01/2017 - 12/31/2017

Gas Operation and Maintenance Expenses (Ref Page: 10)

|   | Amount (b)   |
|---|--------------|
| Meter and House Regulator Expenses (878)                        |              |
| Other Expenses (880)  | \$3,863.00   |
| Rents (881)   | \$17,916.00  |
| Maintenance Supervision and Engineering (885)                   |              |
| Maintenance of Mains (887)                                      | \$69,028.00  |
| Maintenance of Services (892)                                   |              |
| Maintenance of Meters and House Regulators (893)                |              |
| Maintenance of Other Equipment (894)                            |              |
| Total Distribution Expenses                                     | \$154,807.00 |
| CUSTOMER ACCOUNTS EXPENSE                                       |              |
| Meter Reading Labor (902)                                       |              |
| Customer Records and Collection Expenses (903)                  |              |
| Uncollectible Accounts (904)                                    |              |
| Total Customer Accounts Expense                                 |              |
| CUSTOMER SERVICE AND INFORMATIONAL EXPENSES                     |              |
| Miscellaneous Customer Service and Informational Expenses (910) |              |
| ADMINISTRATIVE AND GENERAL EXPENSES                             |              |
| Administrative and General Salaries (920)                       |              |
| Office Supplies and Expenses (921)                              | \$6,312.00   |
| Administrative Expenses Transferred - Credit (922)              |              |
| Outside Services Employed (923)                                 | \$3,275.00   |
| Property Insurance (924)  | \$8,863.00   |
| Injuries and Damages (925)                                      |              |
| Employee Pensions and Benefits (926)                            |              |
| Franchise Requirements (927)                                    |              |
| Regulatory Commission Expenses (928)                            |              |
| Duplicate Charges - Credit (929)                                |              |
| General Advertising Expenses (930.1)                            |              |
| Miscellaneous General Expenses (930.2)                          | \$1,886.00   |
| Rents (931)   | \$16,000.00  |
| Maintenance of General Plant (932)                              |              |
| Total Administrative and General Expenses                       | \$36,336.00  |

4600 Johnson County Gas Company, Inc. 01/01/2017 - 12/31/2017

Gas Operation and Maintenance Expenses (Ref Page: 10)

Amount (b)

TOTAL GAS OPERATION AND MAINT. EXPENSES (to pg 9)

\$259,861.00

| Year                     | Distribution Expense | Truck Rents Billed | Truck Rents Paid | Invoices for Work | Paid For Work | Supervision Salary | Salary Paid | Still Owed            |
|--------------------------|----------------------|--------------------|------------------|-------------------|---------------|--------------------|-------------|-----------------------|
| 2019                     | \$0.00               |                    | \$0.00           |                   | \$0.00        |                    | \$0.00      | \$0.00                |
| 2018                     | \$0.00               |                    |                  |                   |               |                    |             | \$0.00                |
| 2017                     | \$154,807.00         | \$11,952.00        | \$9,552.00       | \$64,333.00       | \$54,800.00   | \$72,000.00        | \$64,000.00 | (\$19,933.00)         |
| 2016                     | \$82,359.00          | \$11,136.00        | \$11,136.00      | \$29,510.00       | \$47,500.00   | \$72,000.00        | \$69,000.00 | \$14,990.00           |
| 2015                     | \$110,886.00         | \$11,136.00        | \$12,992.00      | \$36,210.00       | \$26,900.00   | \$72,000.00        | \$93,468.17 | \$14,014.17           |
| 2014                     | \$42,604.00          |                    | \$12,064.00      |                   | \$45,500.00   | \$72,000.00        | \$66,000.00 | \$51,564.00           |
| 2013                     | \$17,975.00          |                    | \$2,784.00       |                   | \$5,000.00    | \$72,000.00        | \$10,500.00 | (\$53,716.00)         |
| 2012                     | \$78,995.00          | \$13,494.00        | \$0.00           | \$45,176.00       | \$0.00        | \$72,000.00        | \$0.00      | (\$130,670.00)        |
| <b>Total Owed to BRC</b> |                      |                    |                  |                   |               |                    |             | <b>(\$123,750.83)</b> |



3600 B & H Gas Company 01/01/2017 - 12/31/2017

Long-Term Debt (Ref Page: 7)

| Class and Series  | Orig. Issue Amt | Date of Issue (b) | Date of Maturity (c) | Outstanding Balance | Interest Rate (e) | Interest Amt (f) |
|---|-----------------|-------------------|----------------------|---------------------|-------------------|------------------|
| List each Original<br>Issue Amount Class<br>and Series of<br>Obligation |                 |                   |                      |                     |                   |                  |
| COMMONWEALTH<br>OF KENTUCKY   | \$0.00          | 1/1/1995          | 1/1/2005             | \$405,761.00        | 0.0000            | \$0.00           |
| Total   | \$0.00          |                   |                      | \$405,761.00        | 0.0000            | \$0.00           |

3600 B & H Gas Company 01/01/2017 - 12/31/2017

Notes Payable (Ref Page: 7)

| Name of Payee (a)     | Date Of Note (b) | Date of Maturity (c) | Interest Rate (d) | Balance End of Year (e) |
|-----------------------|------------------|----------------------|-------------------|-------------------------|
| BUD RIFE CONSTRUCTION |                  |                      | 0.0000            | \$26,891.00             |
| <b>Total</b>          |                  |                      | 0.0000            | \$26,891.00             |

PSC EXHIBIT 02

4600 Johnson County Gas Company, Inc. 01/01/2017 - 12/31/2017

Long-Term Debt (Ref Page: 7)

| Class and Series   | Orig. Issue Amt | Date of Issue (b) | Date of Maturity (c) | Outstanding Balance   | Interest Rate (e) | Interest Amt (f) |
|--|-----------------|-------------------|----------------------|-----------------------|-------------------|------------------|
| List each Original Issue Amount Class and Series of Obligation |                 |                   |                      |                       |                   |                  |
| KY DEPT OF LOCAL GOVT.   | \$0.00          |                   |                      | \$1,269,076.00        | 0.0000            | \$0.00           |
| COLUMBIA GAS OF KY   | \$0.00          |                   |                      | \$139,958.00          | 0.0000            | \$0.00           |
| <b>Total</b>   | <b>\$0.00</b>   |                   |                      | <b>\$1,409,034.00</b> | <b>0.0000</b>     | <b>\$0.00</b>    |

PSC EXHIBIT 03

COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

|  |   |            |
|--|---|------------|
| JOHNSON COUNTY GAS COMPANY, INC.       | ) |            |
| AND BUD RIFE, INDIVIDUALLY AND AS SOLE | ) |            |
| OFFICER OF THE UTILITY                 | ) | CASE NO.   |
| _____                                  | ) | 2011-00184 |
|  | ) |            |
| ALLEGED FAILURE TO COMPLY WITH         | ) |            |
| COMMISSION ORDERS                      | ) |            |

O R D E R

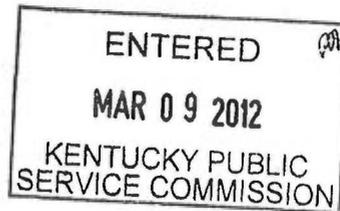
On June 10, 2011, the Commission issued an Order directing Johnson County Gas Company, Inc. ("Johnson County") and Bud Rife, individually and as sole owner of the utility, to show cause why they should not be subject to the penalties set forth in KRS 278.990(1) for Johnson County's alleged failure to comply with prior Commission Orders. Johnson County and Bud Rife filed a response on July 28, 2011 after the Commission had granted an extension of time to file the response. An Informal Conference was held on August 31, 2011 at which Commission Staff requested several documents to be filed by Johnson County. At a second Informal Conference held on February 6, 2012, Commission Staff requested that several additional documents and information be filed regarding Johnson County's pending bankruptcy. Johnson County has filed all of the requested documents and information, is currently in compliance with its required Gas Cost Adjustment ("GCA") filings, and has retained counsel to help ensure its compliance with future Commission directives and periodic filing requirements.

The Commission, being otherwise sufficiently advised, finds that this case should be dismissed and that Johnson County and Bud Rife should continue to file all required documents on time as ordered by the Commission, or required by regulation or statute, and to comply with the requirements of its GCA tariff, including the provision of new or revised gas supply agreements.

IT IS THEREFORE ORDERED that:

1. This case shall be dismissed and removed from the Commission's docket.
2. Johnson County and Bud Rife shall file with the Commission all required documents on time and comply with the filing requirements of Johnson County's GCA tariff.
3. Johnson County and Bud Rife shall file with the Commission any new or revised gas supply contracts or agreements along with Johnson County's GCA filings.

By the Commission



ATTEST

  
\_\_\_\_\_  
Executive Director

Case No. 2011-00184

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