

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF:

ELECTRONIC APPLICATION OF SENTRA
CORPORATION FOR AN ALTERNATIVE RATE
ADJUSTMENT

CASE NO. 2020-00102

**SENTRA CORPORATION'S RESPONSES TO COMMISSION STAFF'S SECOND
REQUEST FOR INFORMATION**

Respectfully submitted,

/s/ Robert C. Moore

Robert C. Moore
STITES & HARBISON PLLC
421 West Main Street
P.O. Box 634
Frankfort, KY 40602-0634
Telephone: (502) 223-3477
Email: rmoores@stites.com

COUNSEL FOR SENTRA CORPORATION

VERIFICATION

COMMONWEALTH OF KENTUCKY)
)
COUNTY OF Jefferson)

The undersigned, Eric Blake, being duly sworn, deposes and says that he is a Principal of The Prime Group LLC, and that he has personal knowledge of the matters set forth in the responses for which he is identified as the witness, and the answers contained therein are true and correct to the best of his information, knowledge and belief.



Eric Blake

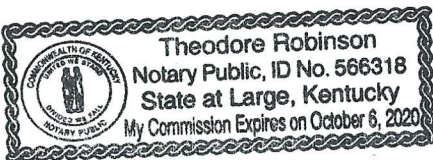
Subscribed and sworn to before me, this 11th day of June, 2020.

My commission expires: 10/06/2020



NOTARY PUBLIC

ID No. 566318



VERIFICATION

COMMONWEALTH OF KENTUCKY)
)
COUNTY OF Monroe)

The undersigned, John Osgatharp, being duly sworn, deposes and says that he is an employee of Sentra Corporation, and that he has personal knowledge of the matters set forth in the responses for which he is identified as the witness, and the answers contained therein are true and correct to the best of his information, knowledge and belief.

John Osgatharp *John Osgatharp*

Subscribed and sworn to before me, this 10th day of June, 2020.

My commission expires: 11/16/22

Terri Witty
NOTARY PUBLIC

ID No. _____



REQUEST NO. 1: Refer to the response to Commission Staff's Initial Request for Information (Staff's First Request), Item 1.

- a. Confirm there was no mathematical calculation to develop the Customer Charge.
- b. If there was a mathematical calculation, provide in Excel Spreadsheet with all cells and formulas accessible.

RESPONSE:

a. There were no mathematical calculations used in developing the Customer Charges. The proposed Customer Charges were developed based on a reasonable methodology using an evaluation of Customer Charges of the five largest local distribution companies (LDSs) in Kentucky – Louisville Gas and Electric Company, Columbia Gas Company of Kentucky, Atmos Energy, Duke of Kentucky, and Delta Natural Gas Company. Sentra's proposed residential and non-residential Customer Charges were set at levels that are below the Customer Charges approved by the Commission for these other utilities. The Customer Charges proposed by Sentra are much lower than what would have been supported by a cost calculation based on the zero-intercept methodology. The zero-intercept methodology would have supported a customer charge in excess of \$40 per month. Sentra's proposal is consistent with the ratemaking principles of rate continuity and gradualism.

- b. Please refer to response 1(a).

REQUEST NO. 2: Refer to the response to Staff's First Request, Item 2.

a. If the calculation as stated in this response is true and accurate, explain why Sentra would continue to base the reconnection charge on eight times the customer charge.

b. Below is the Nonrecurring Charge Cost Justification sheet provided by the Commission to utilities requesting changes for certain nonrecurring charges. Fill out this information to verify the calculations provided in the response to Item 2 of Staff's First Request.

RESPONSE:

a. The cost estimates provided in response to Item 2 of the Commission Staff's first data request are true and accurate; however, it is Sentra's belief that basing the disconnection/reconnection charge on 8 times the Customer Charge as set forth in the Sentra's currently approved tariff reasonably reflects the cost of serving customers who disconnect service to avoid payment of the Customer Charge during non-winter months. Sentra is not trying to create a new reconnection charge, it is updating the Customer Charge component of the calculation. The calculation that was set forth in the tariff has already been previously approved by the Commission. As explained in its response to Item 2 of Commission Staff's first data request, even though the disconnection/reconnection can be supported on the basis of the actual cost of disconnecting and reconnecting service, basing the disconnection/reconnection charge on 8 times the customer charge is reasonable because it provides recovery of the fixed customer-related costs that would otherwise be recovered through the Customer Charge during the non-

winter months. Sentra continues to have customers who disconnect service to avoid payment of the Customer Charge during non-winter months, but then reconnect during winter months.

- b. See attached.

NONRECURRING CHARGE COST JUSTIFICATION

Type of Charge: Disconnect/Reconnect Charge

1. Field Expense:

A. Materials (Itemize)

<u>Lock</u>	<u>\$12.00</u>
<u> </u>	<u> </u>
<u> </u>	<u> </u>

B. Labor (Time and Wage)

<u>2 hours</u>	<u>84.00</u>
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Total Field Expense	<u>\$96.00</u>
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2. Clerical and Office Expense

A. Supplies	\$ <u> </u>
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B. Labor	<u> </u>
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Total Clerical and Office Expense	\$ <u> </u>
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3. Miscellaneous Expense

A. Transportation	<u>\$25.00</u>
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B. Other (Itemize)	<u> </u>
<u> </u>	<u> </u>
<u> </u>	<u> </u>
<u> </u>	<u> </u>

Total Miscellaneous Expense	<u>\$25.00</u>
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Total Nonrecurring Charge Expense	<u>\$121.00</u>
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REQUEST NO. 3: Refer to the response to Staff's First Request, Item 11.

- a. Provide an invoice and explanation for the amount recorded for "Company Picnic" in the amount of \$128.38 recorded to general ledger account 7345, Other Business Expenses.
- b. Provide invoices to support each amount in general ledger account 7350, Office Supplies and Software, for any amounts in the account over \$1,000.00.
- c. Provide invoices to support each amount in general ledger account 7650, Professional Expense.
- d. Provide documentation and an explanation for amounts recorded to general ledger account 8425, Penalties.

RESPONSE:

- a. Three Sentra employees attended an event with employees of other companies owned by the owners of Sentra. The amount of \$128.38 is Sentra's portion of the attached invoice.
- b. Details for the amounts in account 7350 Office Supplies and Software are attached. With the exception of one, all of the amounts are from invoices with multiple items with a total more than \$1,000.00. The invoice from CUSI (Continental Utility Solutions, Inc.) for \$1,299.00 is attached. It is for Sentra's billing software annual maintenance and technical support.
- c. Invoices are attached for the entries to account 7650 Professional Expense with the exception of three journal entries that should have debited other accounts.

\$10.00 address change form to the IRS

Witness: John Osgatharp

\$60.00 Wraps Doc

\$175.00 Tax Extension Fee – Limited Liability Entity Tax

d. Two entries account for the \$66.36 in account 8425 Penalties. See attachments to support the following:

\$39.00 US Bank – credit card late payment fee

\$27.36 KY State Treasurer – penalty for withheld state income tax remitted late

798 Beech Bend Road
Bowling Green, KY 42101

Date	Invoice #
7/25/2019	3376

Bill To
Cleary Construction Amber Gordon 2006 Edmonton Rd Tompkinsville, Ky. 42167

Ship To

[illegible]

Sentra Corporation
Office Supplies & Software
January - December 2019

Date	Name	Memo/Description	Amount
✓ 01/09/2019	Brutons	Appliances for Office	1,680.00
01/16/2019	US Bank		1,852.38
03/06/2019	US Bank	Refund for Desk and Computer	-1,359.86
03/06/2019	US Bank		1,620.65
04/02/2019	US Bank		1,026.56
10/16/2019	CUSI	Annual Fee	1,299.00

APPLIANCES
FURNITURE
ELECTRONICS
LAWN & GARDEN
HOUSEWARES

MON - SAT
7:30 - 5:00

BRUTON'S SUPPLY

"The Place To Save"

P.O. BOX 458 • 215 W. THIRD ST.
TOMPKINSVILLE, KENTUCKY 42167
PHONE (270) 487-5966 • FAX (270) 487-9327

HARDWARE
PAINTS
PLUMBING
ELECTRICAL
FARM SUPPLIES



NO RETURNS WITHOUT RECEIPT. 1.5%/MONTH SERVICE CHARGE AFTER DUE DATE. APR 18%

CUSTOMER NO.	JOB NO.	PURCHASE ORDER NO.	REFERENCE	TERMS	CLERK	DATE	TITLE
		SPECTA OFFICE	OFFICE APPLIANCES	NET 25TH		9/19	

S
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Cleary Construction
2806 Edwinton Rd
Tompkinsville KY 42167

S
H
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DELIVER WHEN JOE OR FREDIE
CALLS. ALL MARKED IN WAREHOUSE

DOCK K16419

INVOICE

TAX : 801 KENTUCKY SALE TAX

In the event any indebtedness owed to Bruton's Supply, its successors or assigns, is referred to an attorney, not a salaried employee of Bruton's, for collection, the undersigned expressly agrees to pay reasonable attorneys fees incurred by Bruton's Supply.

SHIPPED	ORDERED	UM	SKU	DESCRIPTION	3000	UNITS	PRICE/PER	EXTENSION
1		EA	GTS1865HSS	GE 18" SS REFRIGERATOR Serial 18M1769298		1	716.00 /EA	716.00
1		EA	J8645PKSS	GE 30" SMOOTH TOP SS/BLACK RANGE Serial 18M18387880	523.00	1	569.00 /EA	569.00
1		EA	FFW164575	FRIGIDAIRE DTR SS MICROWAVE Serial 18M1407453 DELIVER TO OFFICE BLDG. THANKS MUCH FOR THIS ORDER! DOC.	229.00	1	299.91 /EA	299.91
TAX AMOUNT CHARGED TO STORE ACCOUNT						1,584.91	TAXABLE	1584.91
							NON-TAXABLE	8.00
							SUBTOTAL	1584.91
							TAX AMOUNT	95.09
							TOTAL AMOUNT	1580.00

X

Attn: Joe H. Cleary

RECEIVED BY

CUSTOMER COPY

pd 1-18-19
CHK 1072

2020-00102 Second Data Request - Item 3b

Office Supply		<u>Description</u>
20-Dec	172.73	Desk
20-Dec	286.93	Office Supplies
9-Jan	84.60	Blinds
20-Dec	4.58	Office Supplies
20-Dec	139.95	Drop Box
24-Dec	163.99	Office Supplies
14-Jan	444.86	Printer
14-Jan	454.74	Ink for Printer
2-Jan	100.00	Stamps
	1,852.38	

Office Supply		<u>Description</u>
6-Feb	2.06	Envelopes
5-Feb	110.00	Stamps
15-Jan	1,280.47	Desk
19-Feb	-1,280.47	credit for Desk
21-Jan	124.00	Business Cards
19-Feb	3.71	UPS
11-Feb	21.02	UPS
	260.79	

Office Supply		<u>Description</u>
6-Mar	5.14	Envelopes
6-Mar	110.00	Stamps
25-Feb	103.85	Ink for Printer
12-Mar	12.62	Office Supplies
22-Feb	781.18	Desk
19-Mar	13.77	Amz Prime
	1,026.56	

Witness: John Osgatharp



January 2019 Statement 12/19/2018 - 01/17/2019
SENTRA CORPORATION

Cardmember Service 1-877-351-8406

Page 2 of 4

Transactions

Credit Limit \$1500

Post Date	Trans Date	Ref #	Transaction Description	Amount	Notation
Purchases and Other Debits					
12/20	12/19	0043	AMZN Mktp US*M21XX6AT2 Amzn.com/bill WA	\$4.58	
12/20	12/19	8430	Amazon.com*M21U160L2 Amzn.com/bill WA	\$172.73	
12/20	12/19	2715	KY REVENUE DEPT 5028753733 KY	\$203.28	
12/20	12/19	3184	KY REVENUE DEPT 5028753733 KY	\$97.41	
12/20	12/20	6903	AMZN Mktp US*M281M5801 Amzn.com/bill WA	\$286.93	
12/20	12/20	0322	AMZN Mktp US*M283S25T0 Amzn.com/bill WA	\$139.95	
12/24	12/20	5664	OFFICE DEPOT #1170 800-463-3768 OH	\$163.99	
01/02	12/31	7528	USPS PO 2077280667 TOMPKINSVILLE KY	\$100.00	
01/04	01/03	1064	INTUIT *QB ONLINE 800-286-6800 CA	\$30.00	
01/08	01/07	5491	INTUIT *PAYROLL 888-537-7794 CA	\$43.00	
01/09	01/08	6597	AMZN Mktp US*MB3Q79N80 Amzn.com/bill WA	\$84.60	
01/09	01/08	1479	BRUTONS WHOLESALE SUPP TOMPKINSVILLE KY	\$5.30	
01/09	01/08	1808	WM SUPERCENTER #2654 TOMPKINSVILLE KY	\$25.52	
01/14	01/11	2981	Amazon.com*MB4RS5AD1 Amzn.com/bill WA	\$444.86	
Total for Account				\$1,802.15	

Continued on Next Page



9 Statement 01/18/2019 - 02/20/2019
CORPORATION

Page 2 of 4
Cardmember Service ☎ 1-877-351-8406

Transactions ██████████ Credit Limit \$5000

Post Date	Trans Date	Ref #	Transaction Description	Amount	Notation
Other Credits					
01/29	02/16	3924	QUILL CORPORATION 800-982-3400 SC MERCHANDISE/SERVICE RETURN	\$1,280.47	CR
Purchases and Other Debits					
01/23	01/22	1146	QUILL CORPORATION 800-982-3400 SC	\$1,280.47	
Total for Account				\$0.00	

Transactions ██████████ Credit Limit \$1500

Post Date	Trans Date	Ref #	Transaction Description	Amount	Notation
Other Credits					
01/22	01/19	1506	AMZN Mktp US Amzn.com/bill WA MERCHANDISE/SERVICE RETURN	\$79.39	CR
Purchases and Other Debits					
01/22	01/18	9365	Amazon Prime Amzn.com/bill WA	\$13.77	
02/04	02/03	6953	INTUIT *QB ONLINE 800-286-6800 CA	\$30.00	
02/06	02/05	2946	INTUIT *PAYROLL 888-537-7794 CA	\$43.00	
02/19	02/18	8790	Amazon Prime Amzn.com/bill WA	\$13.77	
Total for Account				\$21.15	

Continued on Next Page



March 2019 Statement 02/21/2019 - 03/20/2019
SENTRA CORPORATION (CPN

Page 3 of
Cardmember Service 1-877-351-8406

Transactions Credit Limit \$1500

Post Date	Trans Date	Ref #	Transaction Description	Amount	Notation
02/27	02/25	0404	SHELL OIL 57546009804 CELINA TN	\$43.50	_____
02/27	02/26	0796	GAMALIEL MARKET AND DE GAMALIEL KY	\$27.75	_____
03/04	02/28	3588	SHELL OIL 57546009804 CELINA TN	\$39.50	_____
03/04	03/01	6327	GAMALIEL MARKET AND DE GAMALIEL KY	\$68.75	_____
03/07	03/05	5559	SHELL OIL 12621701007 ALBANY KY	\$42.01	_____
03/12	03/11	2298	GAMALIEL MARKET AND DE GAMALIEL KY	\$63.85	_____
03/12	03/11	3337	WM SUPERCENTER #2654 TOMPKINSVILLE KY	\$12.62	_____
03/13	03/11	0524	SHELL OIL 12621701007 ALBANY KY	\$43.01	_____
03/18	03/15	1590	SHELL OIL 12621701007 ALBANY KY	\$41.00	_____
			Total for Account	\$525.75	

Transactions Credit Limit \$1500

Post Date	Trans Date	Ref #	Transaction Description	Amount	Notation
Purchases and Other Debits					
02/25	02/22	3818	SHELL OIL 57546009804 CELINA TN	\$67.00	_____
03/08	03/06	1321	SHELL OIL 57546009804 CELINA TN	\$58.00	_____
03/20	03/18	5215	SHELL OIL 57546009804 CELINA TN	\$66.05	_____
			Total for Account	\$191.05	

Transactions Credit Limit \$5000

Post Date	Trans Date	Ref #	Transaction Description	Amount	Notation
Purchases and Other Debits					
02/22	02/20	9666	OFFICE DEPOT #1170 800-463-3768 OH	\$781.18	_____
03/04	03/02	6516	INTUIT *QB ONLINE 800-286-6800 CA	\$10.00	_____
03/06	03/05	1813	WM SUPERCENTER #2654 TOMPKINSVILLE KY	\$5.14	_____
03/06	03/05	3845	USPS PO 2077280667 TOMPKINSVILLE KY	\$110.00	_____
			Total for Account	\$906.32	

Transactions BILLING ACCOUNT ACTIVITY

Post Date	Trans Date	Ref #	Transaction Description	Amount	Notation
Payments and Other Credits					
03/18	03/14	0222	PAYMENT THANK YOU	\$374.09CR	_____
			Total for Account	\$374.09CR	



CONTINENTAL UTILITY SOLUTIONS, INC., INC.

Invoice

Invoice Date 10/16/2019

Invoice # M16759

Due Date	11/30/2019
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Bill To:

Sentra Corporation
2006 Edmondton Rd
Tompkinsville, KY 42167

PLEASE REMIT TO:

Continental Utility Solutions, Inc.
P.O. Box 1515
Jonesboro, AR 72403

800-240-1420

Invoice Questions: Option 4

Technical Support: Option 2

Bill-Form Orders: Option 3

Description	Quantity	Amount in US Dollars
Annual Maintenance & Technical Support 12/31/19-12/31/20	1	1,299.00
Tax		0.00

pd 11/21/19
CHK 1308

PLEASE PAY BY THE DUE DATE.

EXPIRED ACCOUNTS MAY INCUR REINSTATEMENT FEES.

Total \$1,299.00

Payments/Credits \$0.00

Balance Due	\$1,299.00
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We appreciate your business!

Sentra Corporation
7650 Professional Expense
January - December 2019

Date	Name	Memo/Description	Amount
01/09/2019	Precision Engineering	Lesley and Steve Model/ Help	3,837.50
01/22/2019	Stites & Harbison PLLC	Lawyer Fees	867.80
02/20/2019	Golden Consulting		810.00
03/07/2019	Journal Entry	Address change form to the IRS	10.00
03/15/2019	Stites & Harbison PLLC	Lawyer Fees	2,990.00
03/15/2019	Golden Consulting		1,431.00
03/20/2019	Journal Entry	Wraps Doc	60.00
04/15/2019	Stites & Harbison PLLC	Lawyer Fees	1,411.10
04/26/2019	Journal Entry	Tax Extension Fee	175.00
05/01/2019	Cooper, Travis, & Co	Tax Return Fee from CPA	1,040.00
05/14/2019	Golden Consulting		833.00
05/14/2019	Stites & Harbison PLLC	Lawyer Fees	65.00
06/11/2019	Stites & Harbison PLLC	Lawyer Fees	1,137.50
07/17/2019	Stites & Harbison PLLC	Lawyer Fees	195.00
08/13/2019	Precision Engineering	Gas Rate Study	2,300.00
08/15/2019	Golden Consulting		833.00
09/13/2019	Stites & Harbison PLLC	Lawyer Fees	4,517.50
10/10/2019	Precision Engineering	pipeline replacement project	12,091.25
10/11/2019	Stites & Harbison PLLC	Lawyer Fees	2,903.10
11/15/2019	Golden Consulting		370.00
11/21/2019	Stites & Harbison PLLC	Lawyer Fees	1,049.90
12/05/2019	Stites & Harbison PLLC	Lawyer Fees	1,105.00
			<u>\$ 40,032.65</u>

Witness: John Osgatharp

COOPER, TRAVIS & COMPANY, PLC

CERTIFIED PUBLIC ACCOUNTANTS
3008 POSTON AVENUE
NASHVILLE, TENNESSEE 37203

April 30, 2019



Sentra Resources, LLC
2006 Edmonton Road
Tompkinsville, KY 42167

FOR PROFESSIONAL SERVICES RENDERED

Progress billing in connection with preparation of tax returns.
(total firm time charges 5.0 hrs.)

\$1,040

pd 5/24/19
chk 1188

GOLDEN CONSULTING, LLC

GREG GOLDEN

(615) 210-9693

February 15, 2019

Sentra Corporation
2006 Edmonton Road
Tompkinsville, KY 42167

For consulting services provided through February 15, 2019, including meeting with Mackenzie Hamilton on February 1, 2019; including assistance with QB's setup and organization; and related matters as follows:

G. Golden

4.50 hours @ \$180

\$810

pd 2/27/19
CHK 1112

101 CREEKSIDE CROSSING #1700195 BRENTWOOD, TN 37027

GREG@GOLDENCONSULTING.BIZ

GOLDEN CONSULTING, LLC

GREG GOLDEN

(615) 210-9693

March 15, 2019

Sentra Corporation
2006 Edmonton Road
Tompkinsville, KY 42167

For consulting services provided through March 15, 2019, including meeting with Mackenzie Hamilton on March 4, 2019; including assistance with QB's setup and organization; and related matters as follows:

G. Golden	7.25 hours @ \$180	\$1,305
Travel Expenses		<u>126</u>
Amount Due		<u>\$1,431</u>

pd 4/2/19
chk 1145

101 CREEKSIDE CROSSING #1700195 BRENTWOOD, TN 37027

GREG@GOLDENCONSULTING.BIZ

GOLDEN CONSULTING, LLC

GREG GOLDEN

(615) 210-9693

May 15, 2019

Sentra Corporation
2006 Edmonton Road
Tompkinsville, KY 42167

For consulting services provided through March 15, 2019, including consultation meeting with Mackenzie Hamilton on May 3, 2019; and related matters as follows:

G. Golden

4.50 hours @ \$185

\$833

pd 6/12
chk 1199
\$833

GOLDEN CONSULTING, LLC

GREG GOLDEN

(615) 210-9693

August 15, 2019

Sentra Corporation
2006 Edmonton Road
Tompkinsville, KY 42167

For consulting services provided through August 31, 2019, including consultation meeting with Mackenzie Hamilton on August 2, 2019; and related matters as follows:

G. Golden

4.50 hours @ \$185

\$833

Pd 9/10/19
CHK 1266

101 CREEKSIDE CROSSING #1700195 BRENTWOOD, TN 37027

GREG@GOLDENCONSULTING.BIZ

GOLDEN CONSULTING, LLC B

GREG GOLDEN

(615) 210-9693

November 15, 2019

Sentra Corporation
2006 Edmonton Road
Tompkinsville, KY 42167

For consulting services provided through November 15, 2019, including consultation meeting with Mackenzie Hamilton on November 1, 2019; and related matters as follows:

G. Golden	2.00 hours @ \$185	<u>\$370</u>
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pd 12/23/19
CHK 1330



Precision Engineering

PO Box 2 1194 Columbia Avenue
Tompkinsville, KY 42167
Tel: 270-407-5784
steve@precision-engr.com
www.precision-engr.com

Sentra Gas Company
112 Orchard Lane
Tompkinsville, KY 42167

INVOICE

INVOICE DATE: 7/23/2019
INVOICE NO: 1052
BILLING THROUGH: 7/19/2019

19-01-027 - Sentra Gas - Phase I

Managed By: Stephen R Harris

PROFESSIONAL SERVICES

ACTIVITY	HOURS	RATE	AMOUNT
ADM:Clerical			
Clerical	2.25	\$55.00	\$123.75
ENG:EIT			
Engineer In Training	99.50	\$85.00	\$8,457.50
ENG:PE			
Principal Engineer	27.00	\$130.00	\$3,510.00
TOTAL SERVICES		128.75	\$12,091.25

SUBTOTAL \$12,091.25

AMOUNT DUE THIS INVOICE \$12,091.25

This invoice is due upon receipt

ACCOUNT SUMMARY

SERVICES BTD	EXPENSES BTD	LAST INV NO	LAST INV DATE	LAST INV AMT	LAST PAY AMT	PREV UNPAID AMT
\$12,091.25	\$0.00	--	--	--	--	--

TOTAL AMOUNT DUE INCLUDING THIS INVOICE \$12,091.25

RETAINER SUMMARY

RECEIVED	APPLIED	BALANCE
\$0.00	\$0.00	\$0.00

Precision Engineering, LLC

P.O. Box 2

Tompkinsville, KY 42167

(270) 407-5784

steve@precision-engr.com

www.precision-engr.com



PRECISION
ENGINEERING, LLC

INVOICE

BILL TO

Sentra Gas

2006 Edmonton Road

Tompkinsville, KY 42167

INVOICE # 2388

DATE 12/31/2018

DUE DATE 12/31/2018

TERMS Due on receipt

DATE	ACTIVITY	QTY	RATE	AMOUNT
11/28/2018	Project Management and Administration:Clerical Meeting with Center Point Energy	2	45.00	90.00
12/04/2018	Project Management and Administration Gas Rate Comparison	2.50	45.00	112.50
12/06/2018	Project Management and Administration Meeting with Tierra and McKenzie	0.50	45.00	22.50
12/27/2018	Project Management and Administration Preparation of Gas Rate Comparison Report with McKenzie	2.50	45.00	112.50
12/31/2018	Engineering:Engineering Design Pneumatic Model of Current System - Complete (100% of Task I)	1	3,500.00	3,500.00

December 2018
Administration and Task I

BALANCE DUE

\$3,837.50

pd 1-8-19
check 1060

We appreciate your business and prompt payment. A service charge of 1.5% per month or 18% per annum will be charged on all amounts more than 30 days past due.

Precision Engineering, LLC

P.O. Box 2

Tompkinsville, KY 42167

(270) 407-5784

steve@precision-engr.com

www.precision-engr.com



PRECISION
ENGINEERING, LLC

Invoice

BILL TO

Sentra Gas

2006 Edmonton Road

Tompkinsville, KY 42167

INVOICE # 2421

DATE 03/31/2019

DUE DATE 03/31/2019

TERMS Due on receipt

SALES2

Task II

SALES3

Engineering

SALES1

February 2019

DATE	ACTIVITY	QTY	RATE	AMOUNT
02/28/2019	Engineering:Engineering Design Gas Rate Study - Complete (100% of Task II)	1	2,300.00	2,300.00

March 2019

Task II -- Gas Rate Study

BALANCE DUE

\$2,300.00

pd 1/2 8/13/19 \$1150⁰⁰ chk 1247

We appreciate your business and prompt payment. A service charge of 1.5% per month or 18% per annum will be charged on all amounts more than 30 days past due.

STITES & HARBISON PLLC

ATTORNEYS

400 WEST MARKET STREET
SUITE 1800
LOUISVILLE, KY 40202-3352
(502) 587-3400
FAX (502) 587-6391
www.stites.com

SENTRA CORPORATION
ATTN: MS. TIERRA BROWN
2006 EDMONTON ROAD
TOMPKINSVILLE, KY 42167

JANUARY 23, 2019

RE: GENERAL REPRESENTATION

INVOICE NO. 1421354

SE178L-182754

TAX ID:

SH3

TERMS: PAYABLE UPON RECEIPT

PROFESSIONAL SERVICES, for the period ended

DECEMBER 31, 2018

Fees for legal services rendered in connection with
the above captioned matter through DECEMBER 31, 2018
and as reflected by the attached summary

\$845.00

Additional Services

\$22.80

Subtotal

\$867.80

Prior Balance

\$0.00

TOTAL BALANCE DUE

\$867.80

pd 1-29-19
CHK 1083

400 West Market Street
Suite 1800
Louisville, Ky 40202-3352
(502) 587-3400
Fax (502) 587-6391
www.stites.com

SENTRA CORPORATION
ATTN: MS. TIERRA BROWN
2006 EDMONTON ROAD
TOMPKINSVILLE, KY 42167

JANUARY 23, 2019

SH3

INVOICE #: 1421354
OUR REFERENCE #: SE178L-182754
OUR TAX ID #:

PROFESSIONAL SERVICES THROUGH DECEMBER 31, 2018

MATTER NO. SE178L-182754 GENERAL REPRESENTATION

12/4/18	RM2	REVIEW CORRESPONDENCE FROM ANDREW BOWKER AND REVIEW FILE; CORRESPONDENCE TO ANDREW BOWKER AND CORRESPONDENCE TO TIERRA BROWN	0.30	\$97.50
12/5/18	RM2	TELEPHONE CONFERENCE WITH TIERRA BROWN	0.20	\$65.00
12/10/18	RM2	REVIEW CORRESPONDENCE FROM TIERRA BROWN; ANALYZE FILE; DRAFT CORRESPONDENCE TO TIERRA BROWN	1.00	\$325.00
12/12/18	RM2	REVIEW CORRESPONDENCE FROM TIERRA BROWN AND DRAFT AND FILE EVALUATION OF POSSIBLE GAS SUPPLIERS; CORRESPONDENCE TO TIERRA BROWN	0.70	\$227.50
12/28/18	RM2	REVIEW CORRESPONDENCE FROM MACKENZIE HAMILTON RE GCR REPORT FILING AND SUBMIT TO PSC; TELEPHONE CONFERENCE WITH MACKENZIE HAMILTON	0.40	\$130.00
BALANCE				\$845.00

ADDITIONAL SERVICES:

MATTER NO. SE178L-182754 GENERAL REPRESENTATION

FILE NUMBER: SE178L-182754
INVOICE NO: 1421354
INVOICE DATE: JANUARY 23, 2019

PAGE 2

COPIES	\$22.80
TOTAL ADDITIONAL SERVICES	\$22.80

SUBTOTAL \$867.80
PRIOR BALANCE \$0.00

AMOUNT DUE \$867.80

TIME AND FEE SUMMARY

TIMEKEEPER	RATE	HOURS	%	FEES	%
ROBERT MOORE	325.00	2.60	100.0	\$845.00	100.0
TOTALS		2.60		\$845.00	

PLEASE INCLUDE ON YOUR CHECK OUR REFERENCE NUMBER
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INVOICES ARE DUE ON RECEIPT.

IF PAYMENT IS MADE BY WIRE REMITTANCE, PLEASE DIRECT TO:

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LOUISVILLE, KY. 40202
BANK ABA #:
ACCOUNT #: 4

PLEASE REFERENCE YOUR MATTER NO. SE178L-182754, INVOICE NO. 1421354

STITES & HARBISON^{PLLC}

ATTORNEYS

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SUITE 1800
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MARCH 15, 2019

SENTRA CORPORATION
ATTN: MS. TIERRA BROWN
2006 EDMONTON ROAD
TOMPKINSVILLE, KY 42167

INVOICE NO. 1429081

RE: GENERAL REPRESENTATION

SE178L-182754

TAX ID:

SH3

TERMS: PAYABLE UPON RECEIPT

PROFESSIONAL SERVICES, for the period ended

FEBRUARY 28, 2019

Fees for legal services rendered in connection with
the above captioned matter through FEBRUARY 28, 2019
and as reflected by the attached summary

\$2,990.00

Additional Services

\$0.00

Subtotal

\$2,990.00

Prior Balance

\$0.00

TOTAL BALANCE DUE

\$2,990.00

pd 4/2/19
CHK 1147

400 West Market Street
Suite 1800
Louisville, Ky 40202-3352
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Fax (502) 587-6391
www.stites.com

MARCH 15, 2019

SENTRA CORPORATION
ATTN: MS. TIERRA BROWN
2006 EDMONTON ROAD
TOMPKINSVILLE, KY 42167

SH3

INVOICE #: 1429081
OUR REFERENCE #: SE178L-182754
OUR TAX ID #:

PROFESSIONAL SERVICES THROUGH FEBRUARY 28, 2019

MATTER NO. SE178L-182754 GENERAL REPRESENTATION

1/8/19	RM2	TELEPHONE CONFERENCE WITH MCKENZIE HAMILTON	0.20	\$65.00
2/1/19	RM2	REVIEW RECORDS RE ALLOCATION OF TRANSACTION VS. PUBLIC SERVICE COMMISSION PROCEEDING COSTS AND CORRESPONDENCE FILE	1.40	\$455.00
2/7/19	RM2	TELEPHONE CONFERENCE WITH MACKENZIE HAMILTON; REVIEW STATUTES AND REGULATIONS RE THE APPLICATION OF SALES AND USE TAX TO THE SALE OF NATURAL GAS TO RESIDENTIAL AND FARM CUSTOMERS; TELEPHONE CONFERENCES WITH THE REVENUE CABINET RE APPLICATION OF THE EXEMPTION; CORRESPONDENCE TO MACKENZIE HAMILTON RE EXEMPTION	2.00	\$650.00
2/14/19	RM2	REVIEW CORRESPONDENCE FROM MACKENZIE HAMILTON; REVIEW SENTRA CORPORATION DOCUMENTS RE GAS CONTRACT; CORRESPONDENCE TO MACKENZIE HAMILTON; TELEPHONE CONFERENCE WITH MACKENZIE HAMILTON; REVIEW RECORDS OF SECRETARY OF STATE'S WEBSITE	1.30	\$422.50
2/15/19	RM2	REVIEW CORRESPONDENCE FROM MACKENZIE HAMILTON, AND PSC ORDER AND REPLY TO SAME	0.20	\$65.00
2/18/19	RM2	REVIEW TARIFF AND PSC FILE AND CORRESPONDENCE TO MACKENZIE HAMILTON	0.20	\$65.00
2/22/19	RM2	REVIEW CORRESPONDENCE FROM MACKENZIE HAMILTON RE VARIOUS ISSUES AND REVIEW PSC FILED AND REPLY TO SAME	1.10	\$357.50

FILE NUMBER: SE178L-182754
INVOICE NO: 1429081
INVOICE DATE: MARCH 15, 2019

PAGE 2

2/25/19	RM2	REVIEW CORRESPONDENCE FROM MACKENZIE HAMILTON RE VARIOUS ISSUES; REVIEW PSC FILES AND SENTRA CORPORATION'S TARIFF AND APPLICABLE REGULATION AND STATUTES AND REPLY TO SAME	2.80	\$910.00
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BALANCE	\$2,990.00
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SUBTOTAL	\$2,990.00
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PRIOR BALANCE	\$0.00
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AMOUNT DUE	\$2,990.00
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TIME AND FEE SUMMARY

TIMEKEEPER	RATE	HOURS	%	FEES	%
ROBERT MOORE	325.00	9.20	100.0	\$2,990.00	100.0
TOTALS		9.20		\$2,990.00	

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LOUISVILLE, KY. 40202
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PLEASE REFERENCE YOUR MATTER NO. SE178L-182754, INVOICE NO. 1429081

STITES & HARBISON^{PLLC}

ATTORNEYS

400 WEST MARKET STREET
SUITE 1800
LOUISVILLE, KY 40202-3352
(502) 587-3400
FAX (502) 587-6391
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APRIL 12, 2019

SENTRA CORPORATION
ATTN: MS. TIERRA BROWN
2006 EDMONTON ROAD
TOMPKINSVILLE, KY 42167

INVOICE NO. 1433305

RE: GENERAL REPRESENTATION

SE178L-182754

TAX ID:

SH3

TERMS: PAYABLE UPON RECEIPT

PROFESSIONAL SERVICES, for the period ended

MARCH 31, 2019

Fees for legal services rendered in connection with
the above captioned matter through MARCH 31, 2019
and as reflected by the attached summary

\$1,397.50

Additional Services

\$13.60

Subtotal

\$1,411.10

Prior Balance

\$0.00

TOTAL BALANCE DUE

\$1,411.10

pd 5/15/19
CHK 1183

400 West Market Street
Suite 1800
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SENTRA CORPORATION
ATTN: MS. TIERRA BROWN
2006 EDMONTON ROAD
TOMPKINSVILLE, KY 42167

APRIL 12, 2019

SH3

INVOICE #: 1433305
OUR REFERENCE #: SE178L-182754
OUR TAX ID #:

PROFESSIONAL SERVICES THROUGH MARCH 31, 2019

MATTER NO. SE178L-182754 GENERAL REPRESENTATION

3/19/19	RM2	CORRESPONDENCE TO MACKENZIE HAMILTON RE REGULATORY ASSET; REVIEW DOCUMENTS RE OPERATIONS MANUAL AND EMERGENCY MANUAL	1.80	\$585.00
3/20/19	RM2	REVIEW CORRESPONDENCE FROM MACKENZIE HAMILTON; REVIEW CASE RE PIPELINE REPLACEMENT PROGRAM; REVIEW STATUTE; CORRESPONDENCE TO MACKENZIE HAMILTON RE PIPELINE REPLACEMENT PROJECT	1.50	\$487.50
3/22/19	RM2	TELEPHONE CONFERENCE WITH MACKENZIE HAMILTON; CORRESPONDENCE TO MACKENZIE HAMILTON RE PURCHASE OF ATV; REVISE APPLICATION FOR REGULATORY ASSET AND CORRESPONDENCE TO MACKENZIE HAMILTON RE SAME	1.00	\$325.00
BALANCE				\$1,397.50

ADDITIONAL SERVICES:

MATTER NO. SE178L-182754 GENERAL REPRESENTATION

FILE NUMBER: SE178L-182754
INVOICE NO: 1433305
INVOICE DATE: APRIL 12, 2019

PAGE 2

COPIES	\$13.60
TOTAL ADDITIONAL SERVICES	\$13.60

SUBTOTAL \$1,411.10

PRIOR BALANCE \$0.00

AMOUNT DUE \$1,411.10

TIME AND FEE SUMMARY

TIMEKEEPER	RATE	HOURS	%	FEES	%
ROBERT MOORE	325.00	4.30	100.0	\$1,397.50	100.0
TOTALS		4.30		\$1,397.50	

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PLEASE REFERENCE YOUR MATTER NO. SE178L-182754, INVOICE NO. 1433305

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LOUISVILLE, KY 40202-3352
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B

MAY 15, 2019

SENTRA CORPORATION
ATTN: MS. TIERRA BROWN
2006 EDMONTON ROAD
TOMPKINSVILLE, KY 42167

INVOICE NO. 1437415

RE: GENERAL REPRESENTATION

SE178L-182754

TAX ID:

SH3

TERMS: PAYABLE UPON RECEIPT

PROFESSIONAL SERVICES, for the period ended

APRIL 30, 2019

Fees for legal services rendered in connection with
the above captioned matter through APRIL 30, 2019
and as reflected by the attached summary

\$65.00

Additional Services

\$0.00

Subtotal

\$65.00

Prior Balance

\$1,411.10

TOTAL BALANCE DUE

\$1,476.10

pd \$65.00
CHK 1198
6/12

pd

STITES & HARBISON^{PLLC}

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Suite 1800
Louisville, Ky 40202-3352
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MAY 15, 2019

SENTRA CORPORATION
ATTN: MS. TIERRA BROWN
2006 EDMONTON ROAD
TOMPKINSVILLE, KY 42167

SH3

INVOICE #: 1437415
OUR REFERENCE #: SE178L-182754
OUR TAX ID #:

PROFESSIONAL SERVICES THROUGH APRIL 30, 2019

MATTER NO. SE178L-182754 GENERAL REPRESENTATION

4/23/19	RM2	REVIEW CORRESPONDENCE FROM MACKENZIE HAMILTON AND FILE AND CORRESPONDENCE TO MACKENZIE HAMILTON RE POSTHEARING FILINGS	0.20	\$65.00
BALANCE				\$65.00

SUBTOTAL	\$65.00
PRIOR BALANCE	\$1,411.10
AMOUNT DUE	\$1,476.10

FILE NUMBER: SE178L-182754
INVOICE NO: 1437415
INVOICE DATE: MAY 15, 2019

PAGE 2

TIME AND FEE SUMMARY

TIMEKEEPER	RATE	HOURS	%	FEES	%
ROBERT MOORE	325.00	0.20	100.0	\$65.00	100.0
TOTALS		0.20		\$65.00	

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ACCOUNT #:

PLEASE REFERENCE YOUR MATTER NO. SE178L-182754, INVOICE NO. 1437415

STITES & HARBISON^{PLLC}

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SUITE 1800
LOUISVILLE, KY 40202-3352
(502) 587-3400
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SENTRA CORPORATION
ATTN: MS. TIERRA BROWN
2006 EDMONTON ROAD
TOMPKINSVILLE, KY 42167

*Sentra Legal fees
6-17-19
[Signature]*

JUNE 11, 2019

INVOICE NO. 1441341

RE: GENERAL REPRESENTATION

SE178L-182754

TAX ID:

SH3

TERMS: PAYABLE UPON RECEIPT

PROFESSIONAL SERVICES, for the period ended

MAY 31, 2019

Fees for legal services rendered in connection with
the above captioned matter through MAY 31, 2019
and as reflected by the attached summary

\$1,137.50

Additional Services

\$0.00

Subtotal

\$1,137.50

Prior Balance

\$65.00

TOTAL BALANCE DUE

\$1,202.50

*pd 7/18/19
CHK 1229*

400 West Market Street
Suite 1800
Louisville, Ky 40202-3352
(502) 587-3400
Fax (502) 587-6391
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JUNE 11, 2019

SENTRA CORPORATION
ATTN: MS. TIERRA BROWN
2006 EDMONTON ROAD
TOMPKINSVILLE, KY 42167

SH3

INVOICE #: 1441341
OUR REFERENCE #: SE178L-182754
OUR TAX ID #:

PROFESSIONAL SERVICES THROUGH MAY 31, 2019

MATTER NO. SE178L-182754 GENERAL REPRESENTATION

5/1/19	RM2	REVIEW CORRESPONDENCE FROM MACKENZIE HAMILTON, AND REVIEW FILE AND STATUTE; CORRESPONDENCE TO MACKENZIE HAMILTON RE PREPARATION OF APPLICATION FOR PRP	1.40	\$455.00
5/2/19	RM2	TELEPHONE CONFERENCE WITH TONY HIGH AND MACKENZIE HAMILTON; REVIEW USDI PRP PROJECT SPECIFICATIONS AND REQUIREMENTS; CORRESPONDENCE TO TONY HIGH AND MACKENZIE HAMILTON; REVIEW CORRESPONDENCE FROM TONY HIGH AND MACKENZIE HAMILTON AND REPLY TO SAME; TELEPHONE CONFERENCE WITH MACKENZIE HAMILTON	1.20	\$390.00
5/15/19	RM2	REVIEW CORRESPONDENCE FROM TONY HIGH RE INCREASE IN LINE OF CREDIT; REVIEW KRS 278.300 AND PSC ORDER APPROVING THE ORIGINAL LINE OF CREDIT; TELEPHONE CONFERENCE WITH TONY HIGH AND MACKENZIE HAMILTON RE INCREASE IN LINE OF CREDIT; CORRESPONDENCE TO TONY HIGH AND MACKENZIE HAMILTON RE 2 YEAR PROMISSORY NOTE	0.90	\$292.50
BALANCE				\$1,137.50

SUBTOTAL

\$1,137.50

FILE NUMBER: SE178L-182754
INVOICE NO: 1441341
INVOICE DATE: JUNE 11, 2019

PAGE 2

PRIOR BALANCE \$65.00

AMOUNT DUE \$1,202.50

TIME AND FEE SUMMARY

TIMEKEEPER	RATE	HOURS	%	FEES	%
ROBERT MOORE	325.00	3.50	100.0	\$1,137.50	100.0
TOTALS		3.50		\$1,137.50	

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ACCOUNT #:

PLEASE REFERENCE YOUR MATTER NO. SE178L-182754, INVOICE NO. 1441341

STITES & HARBISON PLLC

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LOUISVILLE, KY 40202-3352
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JULY 17, 2019

SENTRA CORPORATION
ATTN: TONY HIGH
2006 EDMONTON ROAD
TOMPKINSVILLE, KY 42167

INVOICE NO. 1445109

RE: GENERAL REPRESENTATION

SE178L-182754

TAX ID:)

SH3

TERMS: PAYABLE UPON RECEIPT

PROFESSIONAL SERVICES, for the period ended

JUNE 30, 2019

Fees for legal services rendered in connection with
the above captioned matter through JUNE 30, 2019
and as reflected by the attached summary

\$195.00

Additional Services

\$0.00

Subtotal

\$195.00

Prior Balance

\$1,137.50

TOTAL BALANCE DUE

\$1,332.50

*pd 8/13/19
CHK 1249
\$195.00*

STITES & HARBISON^{PLLC}

ATTORNEYS

400 West Market Street
Suite 1800
Louisville, Ky 40202-3352
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JULY 17, 2019

SENTRA CORPORATION
ATTN: TONY HIGH
2006 EDMONTON ROAD
TOMPKINSVILLE, KY 42167

SH3

INVOICE #: 1445109
OUR REFERENCE #: SE178L-182754
OUR TAX ID #:

PROFESSIONAL SERVICES THROUGH JUNE 30, 2019

MATTER NO. SE178L-182754 GENERAL REPRESENTATION

6/3/19	RM2	REVIEW CORRESPONDENCE FROM MACKENZIE COMER AND CAM; REVIEW STATUTES RELATED TO CAMS; CORRESPONDENCE TO MACKENZIE COMER	0.50	\$162.50
6/4/19	RM2	REVIEW CORRESPONDENCE FROM MACKENZIE COMER AND REPLY TO SAME	0.10	\$32.50
BALANCE				\$195.00

SUBTOTAL	\$195.00
PRIOR BALANCE	\$1,137.50
AMOUNT DUE	\$1,332.50

FILE NUMBER: SE178L-182754
INVOICE NO: 1445109
INVOICE DATE: JULY 17, 2019

PAGE 2

TIME AND FEE SUMMARY

TIMEKEEPER	RATE	HOURS	%	FEE	%
ROBERT MOORE	325.00	0.60	100.0	\$195.00	100.0
TOTALS		0.60		\$195.00	

PLEASE INCLUDE ON YOUR CHECK OUR REFERENCE NUMBER
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ACCOUNT #:

PLEASE REFERENCE YOUR MATTER NO. SE178L-182754, INVOICE NO. 1445109

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ATTORNEYS

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(502) 587-3400
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AUGUST 13, 2019

SENTRA CORPORATION
ATTN: MACKENZIE COMER
2006 EDMONTON ROAD
TOMPKINSVILLE, KY 42167

INVOICE NO. 1448755

RE: GENERAL REPRESENTATION

SE178L-182754

TAX ID:

SH3

TERMS: PAYABLE UPON RECEIPT

PROFESSIONAL SERVICES, for the period ended

JULY 31, 2019

Fees for legal services rendered in connection with
the above captioned matter through JULY 31, 2019
and as reflected by the attached summary

\$1,137.50

Additional Services

\$0.00

Subtotal

\$1,137.50

Prior Balance

\$195.00

TOTAL BALANCE DUE

\$1,332.50

400 West Market Street
Suite 1800
Louisville, Ky 40202-3352
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AUGUST 13, 2019

SENTRA CORPORATION
ATTN: MACKENZIE COMER
2006 EDMONTON ROAD
TOMPKINSVILLE, KY 42167

SH3

INVOICE #: 1448755
OUR REFERENCE #: SE178L-182754
OUR TAX ID #:

PROFESSIONAL SERVICES THROUGH JULY 31, 2019

MATTER NO. SE178L-182754 GENERAL REPRESENTATION

7/23/19	RM2	REVIEW CORRESPONDENCE FROM MACKENZIE COMER AND REPLY TO SAME	0.70	\$227.50
7/29/19	RM2	TELEPHONE CONFERENCE WITH MACKENZIE COMER, DAN PATRICK AND WESLEY CLEARY; REVIEW DRAFT OF SPECIFICATIONS AND CORRESPONDENCE TO MACKENZIE COMER	1.00	\$325.00
7/30/19	RM2	TELEPHONE CONFERENCE WITH MACKENZIE COMER AND TONY HIGH; DRAFT APPLICATION FOR PRP; REVIEW GCA FILING AND STATUTE	1.40	\$455.00
7/31/19	RM2	REVIEW GCA FILING; TELEPHONE CONFERENCE WITH JEB PINNEY RE GCA FILING; CORRESPONDENCE TO MACKENZIE COMER	0.40	\$130.00
BALANCE				\$1,137.50

SUBTOTAL	\$1,137.50
PRIOR BALANCE	\$195.00
AMOUNT DUE	\$1,332.50

FILE NUMBER: SE178L-182754
INVOICE NO: 1448755
INVOICE DATE: AUGUST 13, 2019

PAGE 2

TIME AND FEE SUMMARY

ROBERT MOORE	325.00	3.50	100.0	\$1,137.50	100.0
TOTALS		3.50		\$1,137.50	

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PLEASE REFERENCE YOUR MATTER NO. SE178L-182754, INVOICE NO. 1448755

STITES & HARBISON PLLC

ATTORNEYS

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SENTRA CORPORATION
ATTN: MACKENZIE COMER
2006 EDMONTON ROAD
TOMPKINSVILLE, KY 42167

SEPTEMBER 13, 2019

RE: GENERAL REPRESENTATION

INVOICE NO. 1453174

SE178L-182754

TAX ID:

SH3

TERMS: PAYABLE UPON RECEIPT

PROFESSIONAL SERVICES, for the period ended

AUGUST 31, 2019

Fees for legal services rendered in connection with
the above captioned matter through AUGUST 31, 2019
and as reflected by the attached summary

\$4,517.50

Additional Services

\$0.00

Subtotal

\$4,517.50

Prior Balance

\$1,137.50

TOTAL BALANCE DUE

\$5,655.00

pd 10/10/19
CHK 1276
\$4517.50

400 West Market Street
Suite 1800
Louisville, Ky 40202-3352
(502) 587-3400
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SEPTEMBER 13, 2019

SENTRA CORPORATION
ATTN: MACKENZIE COMER
2006 EDMONTON ROAD
TOMPKINSVILLE, KY 42167

SH3

INVOICE #: 1453174
OUR REFERENCE #: SE178L-182754
OUR TAX ID #:

PROFESSIONAL SERVICES THROUGH AUGUST 31, 2019

MATTER NO. SE178L-182754 GENERAL REPRESENTATION

8/5/19	RM2	REVIEW CORRESPONDENCE FROM MACKENZIE COMER; REVIEW SENTRA'S TARIFF AND REGULATION; CORRESPONDENCE TO MACKENZIE COMER	0.30	\$97.50
8/6/19	RM2	DRAFT SENTRA APPLICATION FOR PRP	1.80	\$585.00
8/7/19	RM2	DRAFT SENTRA APPLICATION FOR PRP AND CORRESPONDENCE TO MACKENZIE COMER RE SAME; COMPLETE MEETING REQUEST FORM; CORRESPONDENCE TO MACKENZIE COMER RE FORM; TELEPHONE CONFERENCE WITH MACKENZIE COMER AND TONY HIGH	1.70	\$552.50
8/12/19	RM2	TELEPHONE CONFERENCE WITH MACKENZIE COMER, DAN BRYANT, WES CLEARY, TONY HIGH, AND JOHNNY JONES	1.10	\$357.50
8/13/19	RM2	DRAFT REQUEST FOR MEETING FORM	0.10	\$32.50
8/14/19	RM2	REVIEW CORRESPONDENCE FROM MACKENZIE COMER; REPLY TO SAME AND FINALIZE REQUEST FOR MEETING FORM; CORRESPONDENCE TO KATHY GILLUM AT THE PSC AND MACKENZIE COMER	0.50	\$162.50
8/23/19	RM2	TELEPHONE CONFERENCE WITH KATHY GILLUM RE MEETING REQUEST; CORRESPONDENCE TO MACKENZIE COMER RE MEETING REQUEST	0.20	\$65.00
8/26/19	RM2	REVIEW CORRESPONDENCE FROM KATHY GILLUM AND REPLY TO SAME; CORRESPONDENCE TO MACKENZIE COMER AND REVIEW REPLY	0.40	\$130.00
8/28/19	RM2	DRAFT PSC PRESENTATION	0.80	\$260.00

FILE NUMBER: SE178L-182754
INVOICE NO: 1453174
INVOICE DATE: SEPTEMBER 13, 2019

PAGE 2

8/29/19	RM2	REVIEW FILE AND DRAFT PRESENTATION TO PSC RE PRP AND APPLICATION FOR RATE ADJUSTMENT	3.40	\$1,105.00
8/30/19	RM2	REVIEW FILE AND DRAFT PRESENTATION TO PSC RE PRP AND APPLICATION FOR RATE ADJUSTMENT; CORRESPONDENCE TO MACKENZIE HAMILTON AND TONY HIGH AND REVIEW REPLY; PREPARE FOR CONFERENCE WITH PSC STAFF	3.60	\$1,170.00
BALANCE				\$4,517.50

SUBTOTAL \$4,517.50
PRIOR BALANCE \$1,137.50

AMOUNT DUE \$5,655.00

TIME AND FEE SUMMARY

TIMEKEEPER	RATE	HOURS	%	FEE	%
ROBERT MOORE	325.00	13.90	100.0	\$4,517.50	100.0
TOTALS		13.90		\$4,517.50	

PLEASE INCLUDE ON YOUR CHECK OUR REFERENCE NUMBER
WHICH APPEARS BELOW THE INVOICE NUMBER ON THIS INVOICE.
INVOICES ARE DUE ON RECEIPT.

IF PAYMENT IS MADE BY WIRE REMITTANCE, PLEASE DIRECT TO:

STITES & HARBISON
PNC
LOUISVILLE, KY. 40202
BANK ABA #:
ACCOUNT #:

PLEASE REFERENCE YOUR MATTER NO. SE178L-182754, INVOICE NO. 1453174

STITES & HARBISON PLLC

ATTORNEYS

400 WEST MARKET STREET
SUITE 1800
LOUISVILLE, KY 40202-3352
(502) 587-3400
FAX (502) 587-6391
www.stites.com

OCTOBER 11, 2019

SENTRA CORPORATION
ATTN: MACKENZIE COMER
2006 EDMONTON ROAD
TOMPKINSVILLE, KY 42167

INVOICE NO. 1456947

RE: GENERAL REPRESENTATION

SE178L-182754

TAX ID: (

SH3

TERMS: PAYABLE UPON RECEIPT

PROFESSIONAL SERVICES, for the period ended

SEPTEMBER 30, 2019

Fees for legal services rendered in connection with
the above captioned matter through SEPTEMBER 30, 2019
and as reflected by the attached summary

\$1,690.00

Additional Services

\$75.60

Subtotal

\$1,765.60

Prior Balance

\$5,655.00

TOTAL BALANCE DUE

\$7,420.60

pd 451750
on 10/10

pd 11/21/19
\$2903.10
chk 1305

400 West Market Street
Suite 1800
Louisville, Ky 40202-3352
(502) 587-3400
Fax (502) 587-6391
www.stites.com

SENTRA CORPORATION
ATTN: MACKENZIE COMER
2006 EDMONTON ROAD
TOMPKINSVILLE, KY 42167

OCTOBER 11, 2019

SH3

INVOICE #: 1456947
OUR REFERENCE #: SE178L-182754
OUR TAX ID #:

PROFESSIONAL SERVICES THROUGH SEPTEMBER 30, 2019

MATTER NO. SE178L-182754 GENERAL REPRESENTATION

9/3/19	RM2	TELEPHONE CONFERENCE WITH KATHY GILLUM RE PRESENTATION; CONFERENCE WITH MACKENZIE COMER, WES CLEARY, DAN BRYANT, TONY HIGH AND CONFERENCE WITH PSC PERSONNEL	4.00	\$1,300.00
9/4/19	RM2	TELEPHONE CONFERENCE WITH PAT LOGSDON, CORRESPONDENCE TO JACK KANINBERG, REVIEW PSC CASES RE ALTERNATE RATE FILING; CORRESPONDENCE TO MACKENZIE COMER AND TONY HIGH	1.00	\$325.00
9/18/19	RM2	REVIEW CORRESPONDENCE FROM MACKENZIE COMER AND REPLY TO SAME	0.20	\$65.00
BALANCE				\$1,690.00

ADDITIONAL SERVICES:

MATTER NO. SE178L-182754 GENERAL REPRESENTATION

COPIES	\$75.60
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FILE NUMBER: SE178L-182754
INVOICE NO: 1456947
INVOICE DATE: OCTOBER 11, 2019

PAGE 2

TOTAL ADDITIONAL SERVICES	\$75.60
---------------------------	---------

SUBTOTAL	\$1,765.60
PRIOR BALANCE	\$5,655.00
 AMOUNT DUE	 \$7,420.60

TIME AND FEE SUMMARY

TIMEKEEPER	RATE	HOURS	%	FEES	%
ROBERT MOORE	325.00	5.20	100.0	\$1,690.00	100.0
TOTALS		5.20		\$1,690.00	

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PLEASE REFERENCE YOUR MATTER NO. SE178L-182754, INVOICE NO. 1456947

STITES & HARBISON ^B PLLC

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SENTRA CORPORATION
ATTN: MACKENZIE COMER
2006 EDMONTON ROAD
TOMPKINSVILLE, KY 42167

NOVEMBER 21, 2019

RE: GENERAL REPRESENTATION

INVOICE NO. 1462136

SE178L-182754

TAX ID: 6

SH3

TERMS: PAYABLE UPON RECEIPT

PROFESSIONAL SERVICES, for the period ended

OCTOBER 31, 2019

Fees for legal services rendered in connection with
the above captioned matter through OCTOBER 31, 2019
and as reflected by the attached summary

\$812.50

Additional Services

\$237.40

Subtotal

\$1,049.90

Prior Balance

12d \$2,903.10

TOTAL BALANCE DUE

\$3,953.00

400 West Market Street
Suite 1800
Louisville, Ky 40202-3352
(502) 587-3400
Fax (502) 587-6391
www.stites.com

NOVEMBER 21, 2019

SENTRA CORPORATION
ATTN: MACKENZIE COMER
2006 EDMONTON ROAD
TOMPKINSVILLE, KY 42167

SH3

INVOICE #: 1462136
OUR REFERENCE #: SE178L-182754
OUR TAX ID #:

PROFESSIONAL SERVICES THROUGH OCTOBER 31, 2019

MATTER NO. SE178L-182754 GENERAL REPRESENTATION

10/1/19	RM2	REVIEW CORRESPONDENCE FROM PSC AND CORRESPONDENCE FROM MACKENZIE COMER RE RESPONSES TO INFORMATION REQUESTS; CORRESPONDENCE TO MACKENZIE COMER; REVIEW CORRESPONDENCE FROM MACKENZIE COMER RE TARIFF; TELEPHONE CONFERENCE WITH DANIEL HINTON AND REPLY TO MACKENZIE COMER	0.60	\$195.00
10/1/19	RM2	REVIEW DRAFT OF RESPONSE TO PSC INFORMATION REQUESTS AND GCR FILING; TELEPHONE CONFERENCE WITH MACKENZIE COMER; REVISE RESPONSES TO PSC INFORMATION REQUESTS AND GCR FILING	1.50	\$487.50
10/9/19	RM2	REVIEW CORRESPONDENCE FROM MACKENZIE COMER AND REPLY TO SAME RE DOCUMENTING JUSTIFICATION FOR CARPORT	0.20	\$65.00
10/29/19	RM2	REVIEW ORDER ENTERED BY PSC AND REVIEW PSC FILE; CORRESPONDENCE TO MACKENZIE COMER	0.20	\$65.00
BALANCE				\$812.50

ADDITIONAL SERVICES:

FILE NUMBER: SE178L-182754
INVOICE NO: 1462136
INVOICE DATE: NOVEMBER 21, 2019

PAGE 2

MATTER NO. SE178L-182754 GENERAL REPRESENTATION

COPIES	\$237.40
TOTAL ADDITIONAL SERVICES	\$237.40

SUBTOTAL \$1,049.90

PRIOR BALANCE \$2,903.10

AMOUNT DUE \$3,953.00

TIME AND FEE SUMMARY

TIMEKEEPER	RATE	HOURS	%	FEES	%
ROBERT MOORE	325.00	2.50	100.0	\$812.50	100.0
TOTALS		2.50		\$812.50	

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BANK ABA #:
ACCOUNT #:

PLEASE REFERENCE YOUR MATTER NO. SE178L-182754, INVOICE NO. 1462136

STITES & HARBISON PLLC ^B

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400 WEST MARKET STREET
SUITE 1800
LOUISVILLE, KY 40202-3352
(502) 587-3400
FAX (502) 587-6391
www.stites.com

SENTRA CORPORATION
ATTN: MACKENZIE COMER
2006 EDMONTON ROAD
TOMPKINSVILLE, KY 42167

DECEMBER 5, 2019

RE: GENERAL REPRESENTATION

INVOICE NO. 1465027

SE178L-182754

TAX ID: 1

SH3

TERMS: PAYABLE UPON RECEIPT

PROFESSIONAL SERVICES, for the period ended

NOVEMBER 30, 2019

Fees for legal services rendered in connection with
the above captioned matter through NOVEMBER 30, 2019
and as reflected by the attached summary

\$1,105.00

Additional Services

\$0.00

Subtotal

\$1,105.00

Prior Balance

\$1,049.90

TOTAL BALANCE DUE

\$2,154.90

pd 12/23/19
CHK 1328

STITES & HARBISON_{PLLC}

ATTORNEYS

400 West Market Street
Suite 1800
Louisville, Ky 40202-3352
(502) 587-3400
Fax (502) 587-6391
www.stites.com

SENTRA CORPORATION
ATTN: MACKENZIE COMER
2006 EDMONTON ROAD
TOMPKINSVILLE, KY 42167

DECEMBER 5, 2019

SH3

INVOICE #: 1465027
OUR REFERENCE #: SE178L-182754
OUR TAX ID #:

PROFESSIONAL SERVICES THROUGH NOVEMBER 30, 2019

MATTER NO. SE178L-182754 GENERAL REPRESENTATION

11/11/19	RM2	TELEPHONE CONFERENCE WITH MACKENZIE COMER AND TONY HIGH	0.20	\$65.00
11/15/19	RM2	REVIEW ALTERNATIVE RATE FILINGS SUBMITTED BY GAS COMPANIES	0.80	\$260.00
11/18/19	RM2	TELEPHONE CONFERENCE WITH PAT LOGSDON AND REVIEW CORRESPONDENCE FROM PAT LOGSDON; REVIEW ALTERNATIVE RATE FILINGS BY GAS COMPANIES; TELEPHONE CONFERENCE WITH MACKENZIE COMER AND TONY HIGH; CORRESPONDENCE TO MACKENZIE COMER AND TONY HIGH RE ALTERNATIVE RATE FILINGS	2.40	\$780.00
BALANCE				\$1,105.00

SUBTOTAL \$1,105.00

PRIOR BALANCE \$1,049.90

AMOUNT DUE \$2,154.90

FILE NUMBER: SE178L-182754
INVOICE NO: 1465027
INVOICE DATE: DECEMBER 5, 2019

PAGE 2

TIME AND FEE SUMMARY

TIMEKEEPER	RATE	HOURS	%	FEES	%
ROBERT MOORE	325.00	3.40	100.0	\$1,105.00	100.0
TOTALS		3.40		\$1,105.00	

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STITES & HARBISON
PNC
LOUISVILLE, KY. 40202
BANK ABA #:
ACCOUNT #:

PLEASE REFERENCE YOUR MATTER NO. SE178L-182754, INVOICE NO. 1465027

Journal date

03/29/2019

Journal no.

1131

#	ACCOUNT	DEBITS	CREDITS	DESCRIPTION
1	2130 Payroll Liabilities:KY Income Tax	683.00		
2	1000 ESB Checking		710.36	
3	8425 Penalties	27.36		
4				

K-1

42A801 (08-2018)

KENTUCKY EMPLOYER'S INCOME TAX WITHHELD WORKSHEET**Keep top portion for your records.***Instructions on Reverse*pd 3/18/19
CHK 1133

Taxpayer Name	Account Number	Period Beginning	Period Ending	Due Date
1. Total number of employees for the period.....		5		
2. Total wages paid for the period		14656.85		
3. Income tax withheld this period		683.03		
4. Adjustments or credits (explain on reverse; see instructions)				
5. Penalty \$ _____ + Interest \$ _____ =		27.33		
6. Total amount due (Make check payable to: Kentucky State Treasurer.)		710.36		

NEED HELP? Telephone assistance is available from 8:00 a.m. to 5:00 p.m. Monday through Friday. Assistance and forms are also available from taxpayer service centers.



Withholding Tax Assistance
Telecommunication Device for the Deaf

(502) 564-7287
 (502) 564-3058

Internet Access

www.revenue.ky.gov

Taxpayer Service Center Locations

Ashland (606) 920-2037	Louisville (502) 595-4512
Bowling Green (270) 746-7470	Owensboro (270) 687-7301
Corbin (606) 528-3322	Paducah (270) 575-7148
Florence (859) 371-9049	Pikeville (606) 433-7675
Frankfort (502) 564-4581	
Hopkinsville (270) 889-6521	

Mailing Address for

Kentu
 Withh
 PO Br
 Frank

*Have not
 been put in*

ow and submit with payment on or before the due date.



January 2019 Statement 12/19/2018 - 01/17/2019

Page 4 of 4

SENTRA CORPORATION

Cardmember Service

1-877-351-8406



Transactions BILLING ACCOUNT ACTIVITY

Post Date	Trans Date	Ref #	Transaction Description	Amount	Notation
01/16	01/16		LATE FEE - PAYMENT DUE ON 01/16	\$39.00	
			TOTAL FEES FOR THIS PERIOD	\$39.00	
			Total for Account	\$39.00	

2019 Totals Year-to-Date

Total Fees Charged in 2019	\$39.00
Total Interest Charged in 2019	\$0.00

Interest Charge Calculation

Your Annual Percentage Rate (APR) is the annual interest rate on your account.

**APR for current and future transactions.

Contact Us



Voice: 1-877-351-8406
TDD: 1-888-352-6455
Fax: 1-866-807-9053



Questions
Cardmember Service
P.O. Box 6353
Fargo, ND 58125-6353



Mail payment coupon
with a check

U.S. Bank
P.O. Box 790408
St. Louis, MO 63179-0408



Online
usbank.com

End of Statement

REQUEST NO. 4: Refer to the response to Staff's First Request, Item 15.

- a. State the date that the office manager was hired in 2019.
- b. State the amount of wages paid to this employee for the calendar year 2019.

RESPONSE:

- a. The office manager was hired December 19, 2019.
- b. This employee was paid \$925.00 in the calendar year 2019.

REQUEST NO. 5: Refer to the response to Staff's First Request, Item 17.

a. State which company or companies for which Sentra currently provides its health, dental, vision, and life coverage.

b. State whether the cost of health coverage is paid entirely by Sentra, or whether there is any employee contribution. If there is an employee contribution, state this as a percentage contribution.

c. State whether the cost of dental coverage is paid entirely by Sentra, or whether there is any employee contribution. If there is an employee contribution, state this as a percentage contribution.

RESPONSE:

a. Sentra provides for only its employees health, dental, vision, and life insurance coverage. Sentra does not pay a portion of premiums for employees of any other company.

b. The portion of health coverage paid by Sentra and the employee in 2019 is defined in the table below.

	Percentage (Employee/Sentra)
Employee Only	0/100
Employee + Spouse	52/48
Employee + Child(ren)	42/58
Employee + Family	67/33

c. The portion of dental coverage paid by Sentra and the employee in 2019 is defined in the table below.

	Percentage (Employee/Sentra)
Employee Only	50/50
Employee + Spouse	50/50
Employee + Child(ren)	50/50
Employee + Family	50/50

Witness: John Osgatharp