

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

In the Matter of:

THE ELECTRONIC APPLICATION OF CUMBERLAND VALLEY ELECTRIC, INC. FOR A GENERAL ADJUSTMENT OF RATES PURSUANT TO STREAMLINED PROCEDURE PILOT PROGRAM ESTABLISHED IN CASE NO. 2018-00407	)	)	CASE NO.
	)	)	2020-00264
	)	)	

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**CUMBERLAND VALLEY ELECTRIC, INC.’S  
COMMENTS IN SUPPORT OF APPLICATION**

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Comes now Cumberland Valley Electric, Inc. (“Cumberland Valley”), by counsel, pursuant to the Commission’s October 14, 2020, Procedural Order, and in further support of its Application requesting a general adjustment of its existing rates, respectfully offers the following comments:

**CUMBERLAND VALLEY’S APPLICATION**

Cumberland Valley is a not-for-profit member-owned, rural electric distribution cooperative organized under KRS Chapter 279. It is engaged in the business of distributing retail electric power to approximately 23,682 members in the Kentucky counties of Bell, Clay, Harlan, Knox, Laurel, Leslie, Letcher, McCreary and Whitley.<sup>1</sup> Cumberland Valley owns and maintains approximately 2,685 miles of distribution lines connecting 18 substations.<sup>2</sup> During 2019, the test year in this case, Cumberland Valley’s average residential customer used approximately 1,149

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<sup>1</sup> See Application, p.1.

<sup>2</sup> See Ted Hampton Testimony (“Hampton Testimony”), Application Exhibit 7, p. 3.

kWh of electricity per month.<sup>3</sup> As of December 31, 2019, Cumberland Valley had 22,064 residential customers and 1,618 commercial and industrial customers.<sup>4</sup>

Cumberland Valley's current rates became effective on February 6, 2017, when the Commission approved an increase in the monthly residential customer charge from \$8.73 to \$12.00, creating additional revenues of \$1,679,680, based upon a Times Interest Earned Ratio ("TIER") of 2.00X, resulting in net income of \$903,629. This increase in revenues equated to an Operating TIER ("OTIER") of 1.76.<sup>5</sup>

In this case, Cumberland Valley seeks approval to increase its annual revenues by 2.25%, or \$921,195, to achieve a TIER of 1.91, which equates to an OTIER of 1.66.<sup>6</sup> Cumberland Valley also seeks approval to increase its monthly Residential Customer Charge by \$5.00 from \$12.00 to \$17.00, while contemporaneously decreasing its Residential Energy Charge by \$0.00138 per kWh (from \$0.08341 to \$0.08203).<sup>7</sup> The entire increase is requested to be placed on Cumberland Valley's Schedule I---Residential, Schools and Churches, rate class and amounts to a 3.11% increase to that class.<sup>8</sup> The average residential customer would realize a \$3.47 increase to their monthly bill.<sup>9</sup>

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<sup>3</sup> See Hampton Testimony, p. 3-4.

<sup>4</sup> See Hampton Testimony, p. 4.

<sup>5</sup> Case No. 2016-00169, *In the Matter of: Application of Cumberland Valley Electric, Inc. for a General Adjustment of Rates*, hereafter referred to as the "2016 rate case".

<sup>6</sup> See Application, p. 2.

<sup>7</sup> See Application, p. 2.

<sup>8</sup> See Application, Exhibit 4.

<sup>9</sup> See *id.*

In the Application Cumberland Valley proposed that rates go into effect on October 23, 2020. However, in its October 14, 2020, Procedural Order, the Commission suspended the effective date of the proposed rates for five months, up to and including March 23, 2021.<sup>10</sup>

Combined, the Commission Staff and Kentucky Attorney General<sup>11</sup> submitted in excess of 100 Information Requests (including subparts) on Cumberland Valley which filed its Responses to same on November 9, 2020. The case will stand submitted for decision by the Commission on November 17, 2020.<sup>12</sup>

**SEVERAL FACTORS CONTRIBUTE TO CUMBERLAND VALLEY’S NEED FOR  
THE REQUESTED RATE ADJUSTMENT**

Since the 2016 rate case was concluded Cumberland Valley has experienced increased expenses in many areas of its business. These increases have been mitigated to some degree by the implementation of several effective cost-cutting measures.<sup>13</sup> However, despite Cumberland Valley’s efforts stagnant customer and load growth directly related to the poor economy in its service territory have resulted in financial results that are below what is needed to keep pace with costs and insuring robust financial integrity. In addition, as in the 2016 rate case, Cumberland Valley’s existing rate structure does not align with its cost of providing service, resulting in margins that are more susceptible to volatility.<sup>14</sup> The requested increase is necessary to ensure Cumberland Valley is able to maintain its loan covenants and provide safe and reliable service to its owner-members.

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<sup>10</sup> See Order, 10/14/20, p. 2.

<sup>11</sup> The Kentucky Attorney General’s Office of Rate Intervention was granted intervention by Order of the Commission on 10/1/20.

<sup>12</sup> See Order, 10/14/20, p. 2.

<sup>13</sup> A detailed discussion of these cost-cutting measures is found later in these Comments.

<sup>14</sup> See Hampton Testimony, pp. 4-5.

As further justification for the requested rate increase Cumberland Valley points to the overall challenging state of the economy in its service territory. Many of the communities which Cumberland Valley serves have never fully recovered from the 2008 Great Recession. The principal industry drivers in the service territory for jobs, wages and disposable income—the coal mining and timber industries—continue to struggle just to survive. This unfortunate economic reality is nowhere better reflected than in Cumberland Valley’s declining energy sales. When comparing 2010 energy sales to 2019, Cumberland Valley has experienced a 14% decline in residential sales and a 36% decline in commercial and industrial sales, which has resulted in a 22% overall decline in total energy sales.<sup>15</sup> Since implementation of Cumberland Valley’s rates in 2017, economic conditions in its service territory have been challenging with stagnant member growth.<sup>16</sup>

As of December 31, 2019, Cumberland Valley’s residential load accounted for approximately 72% of the Cooperative’s total energy usage and represented approximately 75% of total revenue from energy sales.<sup>17</sup> Commercial customers account for approximately 28% of Cumberland Valley’s total energy usage and represent approximately 25% of revenue from energy sales.<sup>18</sup>

It is against this very challenging economic backdrop that Cumberland Valley has tried to both mitigate its loss of sales and delay any increase in residential rates.

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<sup>15</sup> See Hampton Testimony, p. 5.

<sup>16</sup> In fact, since 2010 Cumberland Valley has actually **lost** 251 residential members. This member loss coupled with a challenging economy throughout the service territory has resulted in the energy sales declines referenced elsewhere in these Comments. See Robert Tolliver Testimony (“Tolliver Testimony”), Application Exhibit 8, pp. 5-6.

<sup>17</sup> See Tolliver Testimony, p. 5.

<sup>18</sup> See *id.*

**FOLLOWING THE 2016 RATE CASE CUMBERLAND VALLEY CLOSELY STUDIED  
AND IMPLEMENTED AN EFFECTIVE COST CONTAINMENT STRATEGY**

As a result of the 2016 rate case Cumberland Valley created an internal cost containment committee which closely studied the Cooperative's cost structure, identified potential cost savings within the organization and provided recommendations for prospective cost-containment strategies. The general expense categories garnering the most attention in the 2016 rate case and which formed the basis for Cumberland Valley's cost-cutting strategy were<sup>19</sup>: wages and salaries; retirement benefits; employee contributions toward other benefits; directors' fees and expenses; and, interest expense.

In spite of cutting costs Cumberland Valley has seen increases in labor, depreciation and materials.<sup>20</sup> Yet, considering these and other challenges Cumberland Valley has done a remarkable job in managing its costs. Here are some examples:

- **WAGES AND SALARIES**—Previously, Cumberland Valley's salaried employees had received pay raises virtually identical to raises received by its union employees in the Cooperative's negotiated collective bargaining agreement. However, at the Commission's suggestion Cumberland Valley employed a respected and experienced wage and salary consultant who provided an empirically-based wage and salary study which incorporated local wage information where available for the geographic area of Cumberland Valley's operations and included state data where available.<sup>21</sup> Moreover, during the intervening

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<sup>19</sup> See Tolliver Testimony, pp. 7-11; See also Cumberland Valley's Response to PSC-DR-01-2b.

<sup>20</sup> See Tolliver Testimony, p. 7; See also Cumberland Valley's Responses to PSC-DR-01-2a for an illustration of cost increases between 2016 and 2019.

<sup>21</sup> See id. Cumberland Valley currently has 49 full-time employees, which is a six-employee reduction from a high of 55 full-time employees. See Hampton Testimony, p. 6; See also, Cumberland Valley's Responses to AG-DR-01-12 d.

years between the conclusion of the 2016 rate case and the test year in this case, Cumberland Valley's wage and salary consultant made an in-depth study of the Cooperative's various salaried positions, developed a wage scale using local and state data and assisted with implementation of a scheme to abandon wage increases given in lock-step with union employees in favor of one based upon reasonable evaluation and performance metrics.<sup>22</sup>

- RETIREMENT BENEFITS---At the time of the 2016 rate case Cumberland Valley contributed to both a defined-benefit pension plan for salaried employees and defined-contribution plans (401(k)) for both salaried and union employees, with employee contributions to the plans being non-mandatory.<sup>23</sup> Addressing the Commission's concern that it is "excessive and not reasonable that Cumberland Valley continues to contribute to both a defined-benefit pension plan and a 401(k) plan for salaried employees,"<sup>24</sup> Cumberland Valley reduced employer contribution to 401(k) for salaried employees from 5% to 2% effective March 1, 2018, and all employer contribution for 401(k) for salaried employees ceased as of June 1, 2020.<sup>25</sup>
- EMPLOYEE CONTRIBUTIONS TOWARD OTHER BENEFITS---As of the 2016 rate case Cumberland Valley paid 100% of the monthly premiums for health insurance for its salaried employees, their spouses and dependents. In addition, it paid 100% of

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<sup>22</sup> See Tolliver Testimony, p. 8; See also, Cumberland Valley's Response to PSC-DR-01-5a, for the wage and salary plan completed by the consultant; and, Cumberland Valley's Response to PSC-DR-01-15, for the last five years annual wages by employee.

<sup>23</sup> See Id.

<sup>24</sup> See Case No. 2016-00169, *In the Matter of: Application of Cumberland Valley Electric, Inc. for a General Adjustment of Rates*, Order 02/06/17, p. 10.

<sup>25</sup> See Tolliver Testimony, p. 8.

supplemental Medicare insurance premiums for retirees and their spouses. It also paid 100% of the monthly premiums for dental insurance for its salaried employees and 50% of a family member's portion. It also paid 100% of the monthly premiums for life insurance for its salaried employees.<sup>26</sup> The Commission likewise expressed concern in the 2016 rate case order that these employer contributions were excessive. Soon following conclusion of the 2016 rate case Cumberland Valley imposed a change in how benefit premiums were paid and required that salaried employees begin contributing reasonable sums toward their benefit premiums. Essentially, Cumberland Valley employed a phase-in approach to these contributions to allow its salaried employees to plan for their increased contribution amounts. Beginning in April 2017 a salaried employee's contribution was 5% toward medical insurance and 40% for dental insurance. The phase-in has now been completed and as of April 2020 the salaried employee's contribution was 12.5% toward medical insurance and 40% for dental insurance.<sup>27</sup>

- **DIRECTORS' FEES AND EXPENSES**---Following the 2016 rate case it became clear that the Commission was concerned about extra benefits which Cumberland Valley's directors received in the form of health and other types of insurance. In the years following the 2016 rate case Cumberland Valley's Board of Directors tackled the difficult problem of reducing health and other benefits to themselves and legacy directors which had been promised and upon which they relied. The problem was especially acute for a handful of directors and former directors who could not easily find substitute health insurance due to age and pre-existing medical conditions. After much discussion and consideration of

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<sup>26</sup> See Tolliver Testimony, p. 9.

<sup>27</sup> See Tolliver Testimony, p. 9-10.

options Cumberland Valley’s Board of Directors resolved to consolidate three prior board policies, “Insurance for Directors”, “Benefits for Directors”, and “Directors Emeritus”, into an omnibus board policy on the subject of directors’ benefits.<sup>28</sup> On January 9, 2020, the new “Insurance and Other Benefits and Payments for Directors” policy was adopted and became effective on April 1, 2020. The policy mandated that current and former directors shall begin making self-contributions to the cost of premiums for health, dental, accidental death and disability, and life insurance again using a phased-approach so as not to cause a sudden and unexpected expense and to allow for the financial planning for additional self-contributions in the years 2020, 2021 and 2022.<sup>29</sup> The board policy provides that after March 31, 2023, all Cooperative- provided health, dental, accidental death & disability and life insurance will cease.<sup>30</sup> It is important for the Commission to realize that because of the phased-approach the test year in this case will not capture these changes. However, Mr. Wolfram’s Cost of Service Study supporting this rate adjustment does account for them by way of appropriate adjustments to expense.<sup>31</sup>

- INTEREST EXPENSE---As of December 31, 2019, the outstanding principal balance on Cumberland Valley’s long-term debt is \$44.5 million. Of this amount 62% is at fixed interest rates with a blended rate of 2.76%, and 38% is at variable interest rates with a blended rate of 1.92%.<sup>32</sup> The maturity dates of this debt is approximately between 3

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<sup>28</sup> See Tolliver Testimony, p. 10; See also Cumberland Valley’s Response to PSC-DR-01-20.

<sup>29</sup> See Tolliver Testimony, p. 11.

<sup>30</sup> See id; See also Cumberland Valley’s Response to PSC-DR-01-10.

<sup>31</sup> See Tolliver Testimony, p. 11; See also Testimony of John Wolfram (“Wolfram Testimony”), Application Exhibit 9, pp. 13-14, referencing pro forma adjustments found in Wolfram Schedule 1.08.

<sup>32</sup> See Tolliver Testimony, p. 11.



months and 30 years.<sup>33</sup> For its short-term borrowing needs Cumberland Valley has a \$5 million line of credit with CFC and a \$1 million (convertible to \$5 million) line of credit with CoBank.<sup>34</sup> Cumberland Valley also has a \$1 million Rural Economic Development Loan from the Rural Utilities Service which supports economic development initiatives in the service territory, and as of the end of the test year this loan had a balance of \$954,000 at 0% interest.<sup>35</sup> Cumberland Valley has done an excellent job of leveraging any and all refinancing opportunities that have been advantageous to its bottom line. These prudent decisions over the years are reflected in Cumberland Valley's composite interest rate of 2.44% which is currently the lowest in Kentucky and one of the lowest in the United States as reported in the Cooperative Finance Corporation's 2018 Key Ratio Trend Analysis.<sup>36</sup> While the savings realized by Cumberland Valley's excellent debt and interest rate stewardship have not been formally calculated, it is certain that they have been in the millions of dollars for many years. In the current environment of eroding sales coupled with increased costs for labor, depreciation and materials, Cumberland Valley's focus on this low interest debt portfolio has been a godsend.

**THE COST OF SERVICE STUDY DEMONSTRATES THAT THE PROPOSED  
INCREASE IN BASE RATES IS NECESSARY TO MAINTAIN CUMBERLAND  
VALLEY'S FINANCIAL HEALTH**

Rate consultant John Wolfram has presented numerous cost of service studies that have been accepted by this Commission in other dockets, and has sponsored expert testimony on other rate-related matters in many dockets before this Commission for almost two decades. In this case

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<sup>33</sup> See Tolliver Testimony, pp. 11-12.

<sup>34</sup> See Tolliver Testimony, p. 12.

<sup>35</sup> See id.

<sup>36</sup> See Tolliver Testimony, p. 12; Cumberland Valley's Response to PSC-DR-01-07.

he has presented a very detailed Cost of Service Study and over 30 pages of substantive testimony to support it.<sup>37</sup>

The revenue requirement was determined as the difference between (i) Cumberland Valley's net margins for the adjusted test period without any rate adjustment, and, (ii) the cap of the lower of (a) an OTIER of 1.85, and, (b) to the overall rate increase of three times 0.75% (or 2.25%), based on the three years since Cumberland Valley's last base rate change, pursuant to the requirements of the Commission's 2018 Streamlined Rate Order.<sup>38</sup> Based on the adjusted test year under the OTIER cap, the revenue deficiency is \$1,131,738. However, pursuant to the annual rate case cap, the increase is limited to an overall increase of 2.25%, or \$921,714. Due to rate rounding, Cumberland Valley's request is for an increase of \$921,195, which yields an OTIER of 1.66.<sup>39</sup>

Mr. Wolfram's Exhibit JW-2 to his Application Exhibit 9 is the key evidence supporting Cumberland Valley's rate adjustment request in this case. The TIER, OTIER, Margins at Target TIER, and Revenue Deficiency amounts are calculated at the bottom of page one of Exhibit JW-2. At an OTIER of 1.85 the calculated revenue deficiency is \$1,131,738.<sup>40</sup> However, since Cumberland Valley is required to limit the increase it seeks to 2.25% overall, the above revenue deficiency is automatically reduced from \$1,131,738 to \$921,195 (after rate rounding). The calculation resulting in this amount can be reviewed on the last two lines of Exhibit JW-2. This revenue deficiency was used by Mr. Wolfram in the Cost of Service Study and in designing

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<sup>37</sup> Specific reference is made to all of Mr. Wolfram's testimony (Application Exhibit 9) and his Application exhibits. Because of the highly detailed nature of his work only a summary of his most important findings is offered here.

<sup>38</sup> See Case No. 2018-00407, *A Review of the Rate Case Procedure for Electric Distribution Cooperatives*, Order 12/20/19; See also Wolfram Testimony, pp. 7-8.

<sup>39</sup> See Wolfram Testimony, p. 8.

<sup>40</sup> See Wolfram Testimony, p. 9; See also Exhibit JW-2.

Cumberland Valley's new rates.<sup>41</sup> Should the Commission make any downward adjustments to the rate request here, Cumberland Valley requests that consideration be given to the difference between the revenue requirement at the 1.85 OTIER and the 2.25% cap. At the filed rates, a downward adjustment of \$210,543 could be made (i.e., \$1,131,738 less \$921,195) without impacting Cumberland Valley's overall requested rate increase.<sup>42</sup>

Mr. Wolfram was careful to make all necessary and recognized pro forma adjustments which remove revenues and expenses addressed in other rate mechanisms, are ordinarily excluded from rates, or are non-recurring prospectively, consistent with standard and long-established Commission practice, or which are to be excluded at the Commission's direction in Case No. 2018-00407.<sup>43</sup>

Mr. Wolfram next prepared a detailed Cost of Service Study based on the pro forma operating results for the test year.<sup>44</sup> The Cost of Service findings demonstrate a "relatively high degree of subsidization between [Cumberland Valley's] rate classes", and "an imbalance within the current rate structure between the recovery of fixed costs and variable costs, particularly within the residential class."<sup>45</sup> Importantly, the Cost of Service Study results indicate that rates for the residential class are insufficient and should be increased; and, there is clear support for a fixed monthly charge of \$25.53 for the residential class.<sup>46</sup> Cumberland Valley's current monthly

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<sup>41</sup> See Wolfram Testimony, p. 10; See also Exhibit JW-2.

<sup>42</sup> See id.

<sup>43</sup> See Case No. 2018-00407, *A Review of the Rate Case Procedure for Electric Distribution Cooperatives; See Also* Wolfram Testimony, p. 10. A detailed discussion of the most important and impactful pro forma adjustments made by Mr. Wolfram in his analysis can be found at pages 10-16 of his testimony.

<sup>44</sup> See Wolfram Testimony, p. 16. A detailed description of the steps employed in performing the Cost of Service Study is found at pages 16-25 of Mr. Wolfram's testimony, and summarized in Exhibit JW-3 to that testimony.

<sup>45</sup> See Wolfram Testimony, p. 24

<sup>46</sup> See Wolfram Testimony, p. 24-25; See also Exhibit JW-3, p. 2.

customer charge is only \$12.00 and the mismatch between this number and what the Cost of Service Study shows the monthly charge should be is stark. Clearly, Cumberland Valley's current customer charge is so far below cost-based rates that a "fundamental challenge" faces the Cooperative because residential customers make up the vast majority of Cumberland Valley's membership.<sup>47</sup>

### **CUMBERLAND VALLEY'S REQUEST FOR RELIEF**

Cumberland Valley's proposed rate increase and rate design are fair, just and reasonable. Cumberland Valley's management has pulled all the levers at its disposal to contain its recurring costs in order to delay and mitigate the effect of this rate adjustment on its residential customers. As clearly demonstrated by Mr. Wolfram's comprehensive analysis Cumberland Valley seeks to align its rates so that the customer class causing it to incur costs is the same class that pays those costs. While this rate adjustment, if granted, will not fully and finally address this disparity, the proposed rate design change will reduce the current misallocation of cost/cost-causer in accordance with the Commission's stated preference towards gradualism.

It is also important to understand that because low-income customers typically consume more energy per month than other residential customers, Cumberland Valley's request to increase the monthly customer charge coupled with a corresponding decrease in the energy charge for Schedule I customers will mitigate the impact of the increase on the Cooperative's low-income customers. Another effect of Cumberland Valley's proposed rate adjustment will be to reduce rate volatility in months when billing demands are high, but overall energy sales are low.

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<sup>47</sup> See Wolfram Testimony, p. 25; See also Cumberland Valley's Response to AG-DR-01-03, page 2 of 2. At \$12.00, Cumberland Valley's current customer charge is the third lowest among all of Kentucky's electric distribution cooperatives.

It can be argued that as far as customers are concerned, there is never a good time to increase rates. Cumberland Valley anticipates that the Attorney General will argue that now is not the time for residential customers to pay more. Cumberland Valley has always considered its customers first whenever difficult decisions such as whether rates should be increased, and by how much. This situation is no different. Following the 2016 rate case, Cumberland Valley made a diligent effort to identify and implement meaningful cost savings capable of being passed on to its customers. While this exercise has been largely successful as discussed earlier in these comments, there are still not enough savings available to offset the reduction of customers and economic difficulties in the service territory demonstrated by loss of both residential and commercial/industrial energy sales.<sup>48</sup>

Furthermore, Cumberland Valley's proposal to revise rates limits the overall increase to a nominal amount, consistent with the Commission's stated aims in the streamlined orders to "encourage Distribution Cooperatives to make more frequent, smaller rate adjustments as needed" and "avoid, or at least diminish, rate shock that may result from large infrequent rate increases."<sup>49</sup> Cumberland Valley's proposed rate changes accomplish these goals and are particularly reasonable when coupled with the cooperative's cost-saving measures.

In summary, Cumberland Valley's proposal in this case is both measured and necessary for its continued financial health. It is based entirely upon a comprehensive and reliable Cost of Service Study employing known and measurable changes during the test year. It is fair, just and reasonable both in terms of the revenue request and the rate design chosen to implement it.

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<sup>48</sup> See Tolliver Testimony, Exhibit RDT-1, demonstrating the downward trends of kWh sales, electric revenue, margins and financial ratios between 2010-2019; See also Cumberland Valley's Response to PSC-DR-01-04, annual energy sales between 2010-2019.

<sup>49</sup> See Case No. 2018-00407, *A Review of the Rate Case Procedure for Electric Distribution Cooperatives*, Order 12/11/18, pp. 1-2.

The Cost of Service Study shows that the actual cost per month per customer is \$25.53; however, to promote gradualism Cumberland Valley has tempered its proposed request to an increase from \$12.00 to \$17.00 per month, which closes 37% of the gap between the current rate and the cost-based rate.<sup>50</sup> Combined with the decrease in the energy charge by \$0.00138, the proposed rates generate \$921,195, and the typical Cumberland Valley residential customer will see an increase of 3.11%, or \$3.47, on their monthly power bill.<sup>51</sup> Cumberland Valley respectfully requests that the Commission enter a final rate order adopting this request in full, including recovery of rate case expense amortized over a three-year period.

Cumberland Valley appreciates the Commission's decision to allow this case to proceed under the streamlined process and believes the modest adjustment requested is very much consistent with the Commission's original philosophy and purpose in enacting it. Cumberland Valley likewise appreciates the questions and constructive participation of the Kentucky Attorney General in the case.

Respectfully Submitted,

*Mark David Goss*

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<sup>50</sup> See Wolfram Testimony, pp. 27-28.

<sup>51</sup> See Wolfram Testimony, p. 28.

**CERTIFICATE OF SERVICE**

The undersigned certifies that the foregoing is a true and accurate copy of the same document filed in paper medium, that the electronic filing was filed with the Commission on November 16, 2020; that there are currently no parties that the Commission has excused from participation by electronic means in this proceeding; and that the original in paper medium of the foregoing will be filed with the Commission within thirty days of the state of emergency for COVID-19 being lifted.

*Mark David Goss*  
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