

**PEOPLES GAS KY LLC  
CASE NO. 2020-00346**

**RESPONSES TO DATA REQUEST  
ORDER DATED JANUARY 15, 2021**

1. Provide the rate currently being charged to Delta's farm-tap customers.

Response:

The current rate charged to Delta's farm-tap customers is the tariff rate schedule for residential customers P.S.C. No. 12, Sixty-sixth Revised Sheet No. 2., shown below.

DELTA NATURAL GAS COMPANY, INC.

P.S.C. No. 12, Sixty-sixth Revised Sheet No. 2  
Superseding P.S.C. No. 12, Sixty-fifth Revised Sheet No. 2

CLASSIFICATION OF SERVICE – RATE SCHEDULES  
RESIDENTIAL

APPLICABILITY

Applicable within all areas served by Delta. See Tariff Sheet No. 17.

AVAILABILITY

Available for use by residential customers.

CHARACTER OF SERVICE

Firm - within the reasonable limits of the Company's capability to provide such service.

RATES

	Base Rate	+	Gas Cost Recovery Rate (GCR) **	=	Total Rate	
Customer Charge *	\$ 21.00000				\$ 21.00000	
All Ccf ***	\$ 0.43185		\$ 0.36099		\$ 0.79284 / Ccf	(R)

\* The customer charge includes \$0.30 collected under Delta's Energy Assistance Program Tariff Rider as set forth on Sheet No. 38 of this tariff.

\*\* The "Gas Cost Recovery Rate (GCR)" as shown above, is an adjustment per Ccf determined in accordance with the "Gas Cost Adjustment Clause" as set forth on Sheets No. 13 and 14 of this tariff.

\*\*\* Residential rates are subject to the "Conservation/Efficiency Program Cost Recovery Component (CEPRC)" of .00996/Ccf. The CEPRC is an adjustment determined in accordance with the Conservation/Efficiency Program Cost Recovery as set forth on Sheets 39 – 42 of this tariff.


Residential rates are subject to a Pipe Replacement Program charge of \$5.10, as determined in accordance with the Pipe Replacement Program Rider as set forth on Sheet 43 of this tariff.

Residential rates are also subject to a Tax Cuts and Jobs Act Surcredit. Pursuant to the December 21, 2018 Order in Case No. 2018-00040, the surcredit is (\$3.83), subject to future change.

DATE OF ISSUE: December 18, 2020

DATE EFFECTIVE: January 25, 2021

ISSUED BY: John B. Brown, President

  
Issued by Authority of an Order of the Public Service Commission of KY in  
Case No. 2020-00408 dated January 20, 2021

Sponsoring Witness:

Don Cartwright

**PEOPLES GAS KY LLC  
CASE NO. 2020-00346**

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2. State the number of farm-tap customers currently served on Delta's system.

Response:

Delta has a total of 948 farm-tap customers currently being served. 802 of these customers are supplied off of Delta's pipeline system and 146 customers are supplied off of other gathering systems.

Sponsoring Witness:

Don Cartwright

**PEOPLES GAS KY LLC  
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3. Refer to the filings in Case No. 2020-00106. Provide a citation or citations to the cost to serve Delta's farm-tap customers in the case record.

Response:

The cost-of-service study submitted in Case No. 2010-00116 did not differentiate between the cost of providing service to Delta's farm-tap customers and the cost of providing service to its regular retail customers. In the cost of service filed in that proceeding, farm-tap customers were grouped with Delta's regular retail customers. See response to Question 4.

Sponsoring Witness:

William Steven Seelye

**PEOPLES GAS KY LLC  
CASE NO. 2020-00346**

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4. State whether Delta has considered establishing a separate farm-tap tariff to serve all of its farm-tap customers including former customers of Peoples KY, with rates calculated and based on the costs to serve the farm-tap customers.

Response:

No. To its knowledge, Delta has never considered establishing a separate rate schedule for its farm-tap customers. As with any utility, the actual cost of providing service would likely be different for virtually every customer on its system. Delta has an extremely diverse service territory, with the actual cost of service undoubtedly differing from sub-region to sub-region of its service territory. Delta has always closely adhered to KRS 278.170, which generally prohibits rate discrimination based on the location where a customer happens to take service.

Sponsoring Witness:

William Steven Seelye

**PEOPLES GAS KY LLC  
CASE NO. 2020-00346**

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5. Identify the current gas supplier(s) of Delta and Peoples KY.

Response:

Delta –

Kinder Morgan  
Texas Eastern  
TC Energy  
Enpro  
Vinland Energy  
Steve Patrick  
Bertram Resources  
Elmer Sutton  
GT Mills  
Kinzer Drilling  
Anderson Oil Ltd.  
Greystone

Peoples KY–

Diversified Southern Production

Sponsoring Witness:

Don Cartwright (Delta) / Ed Palombo (Peoples KY)

**PEOPLES GAS KY LLC  
CASE NO. 2020-00346**

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6. Confirm the gas purchased by Delta and Peoples KY and subsequently provided to each company's customers complies with the requirements of 807 KAR 5:026, Section 6(12).

Response:

Delta –

Delta Natural Gas Company checks odorant levels weekly for farm-tap customers as required under 807 KAR 5:026, Section 6(12). These levels are recorded on odorant check forms for each pipeline section with farm-tap customers.

Peoples KY –

To the best of Peoples KY's knowledge and belief, the gas contains a natural odorant.

Sponsoring Witness:

Don Cartwright (Delta) / Ed Palombo (Peoples KY)

**PEOPLES GAS KY LLC  
CASE NO. 2020-00346**

**RESPONSES TO DATA REQUEST  
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7. State whether Peoples KY owns any gathering lines or producing wells in the Commonwealth of Kentucky.

Response:

Peoples KY does not own any gathering lines or wells.

Sponsoring Witness:

Ed Palombo

**PEOPLES GAS KY LLC  
CASE NO. 2020-00346**

**RESPONSES TO DATA REQUEST  
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8. State whether Peoples KY owns any distribution lines in the Commonwealth of Kentucky.

Response:

No. Peoples KY does not own any distribution lines in the Commonwealth of Kentucky.

Sponsoring Witness:

Ed Palombo



**PEOPLES GAS KY LLC  
CASE NO. 2020-00346**

**RESPONSES TO DATA REQUEST  
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9. Explain whether the Peoples KY system presently serves any customers it is not required to serve pursuant to KRS 278.485.

Response:

To the best of Peoples KY's knowledge and belief, no.

Sponsoring Witness:

Michael Turzai

**PEOPLES GAS KY LLC  
CASE NO. 2020-00346**

**RESPONSES TO DATA REQUEST  
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10. Explain whether Peoples KY offers or provides gas distribution service to the public at large.

Response:

No. Peoples KY only provides service pursuant to KRS 278.485, which limits service to customers whose property and point of use is within one-half air mile of a producing well or natural gas gathering line owned or operated by Peoples KY's supplier. Peoples KY ascertains eligibility by reviewing the applications submitted by individuals requesting service to determine if the property to be served appears to be located within one-half air mile of a gathering pipeline.

Sponsoring Witness:

Michael Turzai

**PEOPLES GAS KY LLC  
CASE NO. 2020-00346**

**RESPONSES TO DATA REQUEST  
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11. Refer to the Application, page 3, paragraph 6.
- a. Identify these day-to-day operation oversights of Peoples KY's farm-tap operations performed by Peoples KY employees in Pennsylvania.
  - b. Identify the operations of Peoples KY handled by Peoples KY's employees that are located in Kentucky.

Response:

- a. Many different departments at PNG in Pittsburgh work together to provide all of the back office support for Peoples KY. The functions handled by these Pittsburgh based employees include the following:
  - Customer operations
  - Emergency dispatching
  - Call out management
  - Gas supply and gas supply planning
  - Risk management
  - Safety and training
  - Security
  - Call center—Billing, Credit
  - Community relations
  - Customer payment (remittance processing)
  - Customer relations
  - Facility services
  - Fleet administration
  - Budgeting and financial strategy
  - Accounts payable
  - Cash Management
  - Direct supervision and executive services
  - General accounting
  - Payroll
  - Purchasing
  - Tax accounting and compliance
  - Treasury and cash management
  - Regulatory filings
  - IT network/computer applications
  - Telecommunications applications
  - Human resources

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Note that with Delta also being a subsidiary of PNG, PNG provides many of these services for Delta as well. Upon the completion of the proposed merger, PNG will continue to provide many of these services to the merged entity.

- b. Peoples KY is committed to providing natural gas service to rural residents in Eastern Kentucky. Since Peoples KY does not own any production wells or pipeline systems, it relies on a production company's approval with the ability to provide gas for all potential customers requesting a farm-tap.

Peoples KY accepts on average 30-50 new gas applications each year. Each new tap installed includes a fee of \$1,500 that is paid to the production company by Peoples KY and that fee is not passed on to the customer. Peoples KY completes, on average, 20 service requests that are approved and taps installed per year, indicating its intent to expand the availability of natural gas service to rural customers.

Recognizing the need for experienced employees with knowledge of the local territory, Peoples KY initially hired eight of the Kentucky employees, and many of them are still employed today.

Examples of continuous improvement by Peoples KY to provide better service for our eastern KY customers:

1. Upgraded equipment to improve employee safety and quicker emergency response to our customers.
2. Availability of a Meter Installation Kit. KY farm-tap customers own and provide all material for their new service installations except the meter. Development of this kit added consistency, safety, and new material for the customer. This provides a simple one stop shop if the customer prefers to use the kit and not purchase the necessary material themselves. All of the material in the Meter Kit is sold to the customer at Peoples KY cost with no profit.
3. The entire meter system of Peoples KY was changed and upgraded to the latest ITRON automated meter reading devices. Upgrading the equipment added consistency for meter read dates and improved employee safety.

Sponsoring Witness:

Barry Leezer

**PEOPLES GAS KY LLC  
CASE NO. 2020-00346**

**RESPONSES TO DATA REQUEST  
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12. Refer to the Application, pages 5-6, paragraph 14.
- a. Confirm Delta plans to maintain the Peoples KY Pikeville, Kentucky, office for use after the acquisition.
  - b. Explain whether Delta plans to retain the field technicians currently employed by Peoples KY.
  - c. Explain whether Delta plans to retain the Peoples KY employees currently located in the Pikeville, Kentucky office.
  - d. Provide the location of any additional offices currently used by Delta. Also, state any of these additional locations that Delta uses to deploy its field technicians.

Response:

- a. In the short-term, Delta plans to utilize and maintain the Peoples KY Pikeville office as it is currently operated. The Pikeville office is leased through July 2021, with an option to extend the lease for an additional three year period. Delta may explore the long-term feasibility of constructing or purchasing a facility better suited to its operations in the area.
- b. Delta plans to retain all field technicians currently employed by Peoples KY in the Pikeville, KY system.
- c. Delta plans to retain all office employees currently employed by Peoples KY in the Pikeville, KY system.
- d. Delta plans to utilize the Peoples KY office located in Pikeville, KY, to the fullest extent practical. Additionally, Delta plans to also use its office located in Manchester, KY, when applicable, to assist in the operations of Peoples KY in Pikeville. While Delta does maintain and utilize other offices located throughout its service territory, none of these offices are geographically located to provide field technician support to Peoples KY, in normal operational circumstances.

Sponsoring Witness:

Jonathan Morphew

**PEOPLES GAS KY LLC  
CASE NO. 2020-00346**

**RESPONSES TO DATA REQUEST  
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13. Refer to the Application, page 6, paragraph 17.
- a. State what assets from Peoples KY will be kept after the transaction is consummated.
  - b. Provide a current corporate structure for the Joint Applicants; Essential Utilities, Inc. (Essential Utilities); and PNG, including defined relations between Delta, Peoples KY, Essential Utilities, and PNG.
  - c. Provide an updated corporate structure with defined relations between the Joint Applicants, including the Joint Applicants, Essential Utilities, and PNG after the transaction is consummated.

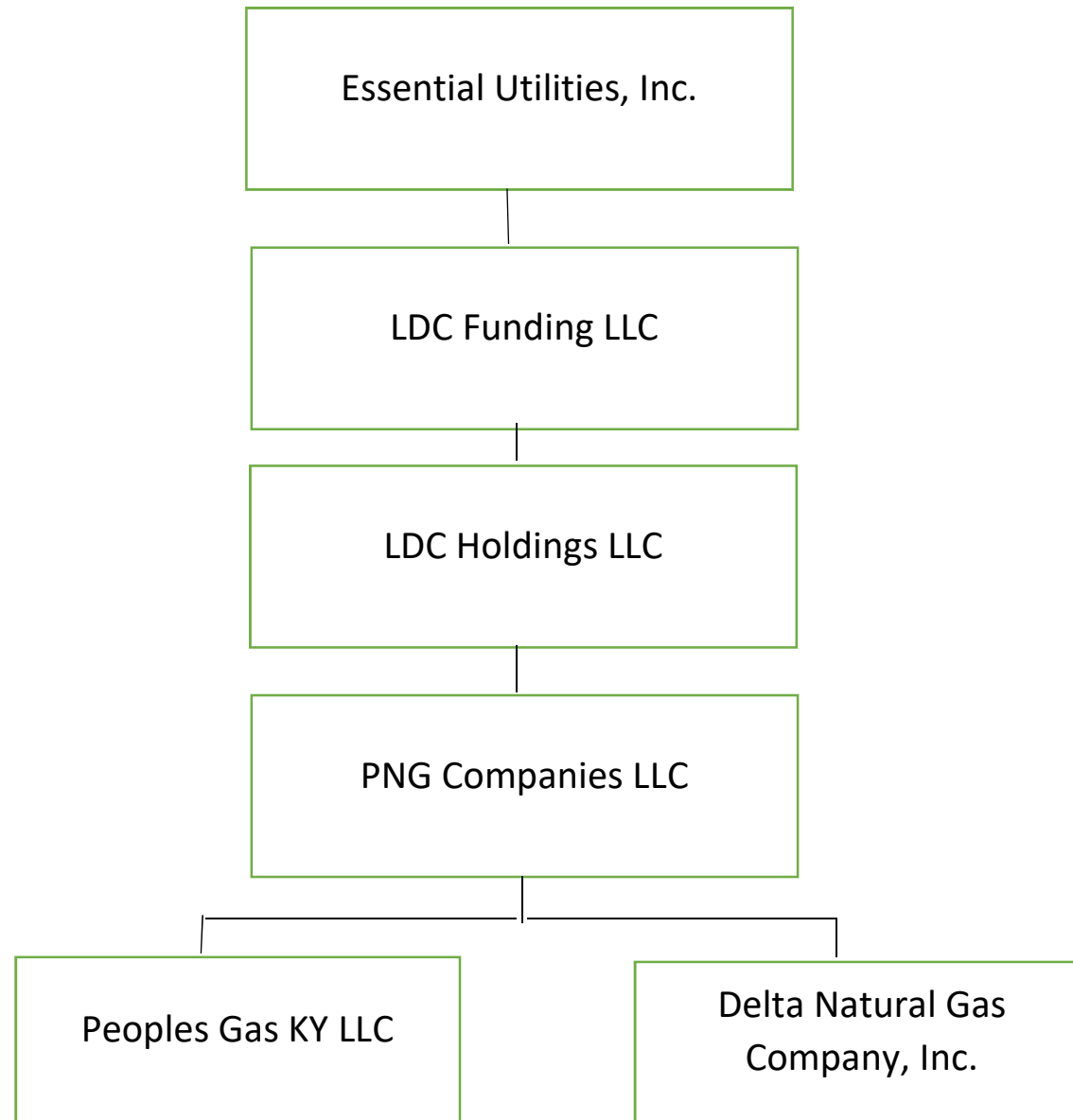
Response:

- a. There are no plans for a reduction of assets of Peoples KY. All current assets will be retained after consummation of the transaction.
- b. See attached.
- c. See attached.

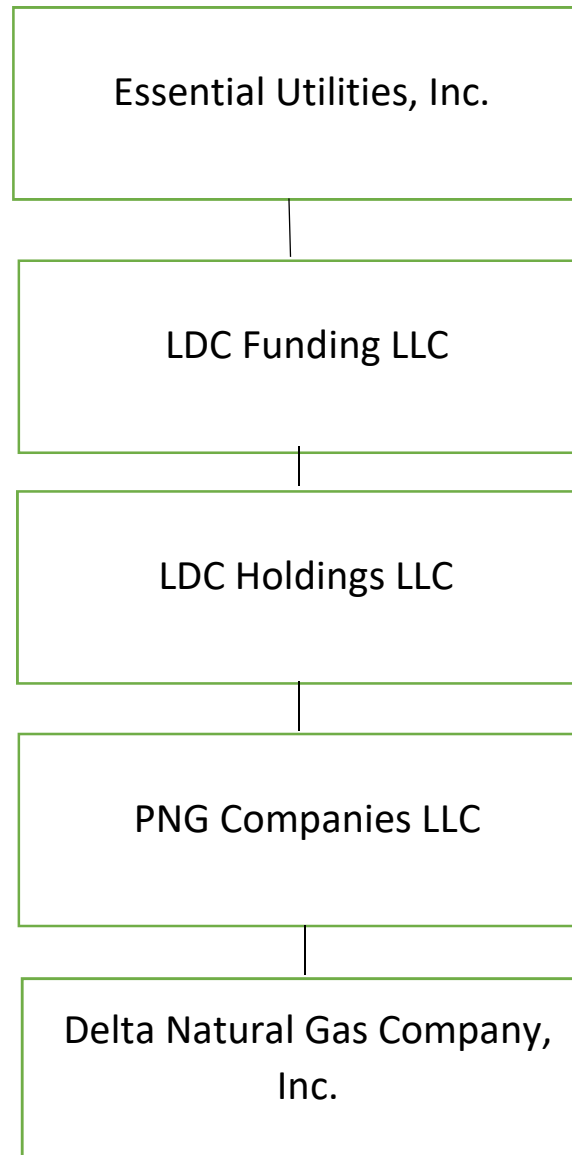
Sponsoring Witness:

Jonathan Morpew / Michael Turzai

### ORGANIZATIONAL CHART



### ORGANIZATIONAL CHART





**PEOPLES GAS KY LLC  
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**RESPONSES TO DATA REQUEST  
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14. Refer to the Application, page 7, paragraph 18. Explain why Peoples KY has not revised its rates since April 2004 despite being unprofitable for some time.

Response:

The Company postponed seeking rate relief at Peoples KY due to other corporate and regulatory priorities as determined by prior management and ownership.

Sponsoring Witness:

Andrew Wachter

**PEOPLES GAS KY LLC  
CASE NO. 2020-00346**

**RESPONSES TO DATA REQUEST  
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15. Refer to the Application, page 7, paragraph 19.
- a. Explain whether Delta has any future plans to change the rate charged to Peoples KY customers from Mcf to Ccf to be more consistent with Delta's tariff.
  - b. Explain whether the customers served under the new Peoples KY proposed Tariff sheet will be billed in Mcf or Ccf after the transaction is consummated.
  - c. State when Delta plans to file its next rate case.

Response:

- a. Due to Delta's conversion to our parent's SAP Customer Relationship and Billing System this month, Delta needed to convert from CCF to MCF to be on the same basis as the new system. Delta requested approval from the Public Service Commission to make these tariff changes in Filing No. TFS 2020-00481. The Public Service Commission approved this request on January 12, 2021 to be effective January 31, 2021. Therefore, Delta's tariff will be more consistent with the rate charged to Peoples KY customers going forward.
- b. Mcf. See a.
- c. Delta will utilize its calendar year actual 2020 results to determine its revenue deficiency before finalizing plans to file its next rate case.

Sponsoring Witness:

John B. Brown

**PEOPLES GAS KY LLC  
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16. Refer to the Application, page 7, paragraph 19. Explain whether Delta has any future plans to consolidate the Gas Cost Recovery rate charged to Peoples KY's customers and Delta's customers. If so, provide a timeline in which Delta plans to accomplish this and the method used to consolidate the costs.

Response:

For administrative efficiency, Delta would prefer to consolidate the Gas Cost Recovery rate charged to Peoples KY's customers and Delta's customers. Delta intends to make this request in the context of its next general rate case.

Sponsoring Witness:

John B. Brown

**PEOPLES GAS KY LLC**  
**CASE NO. 2020-00346**

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**ORDER DATED JANUARY 15, 2021**

17. Refer to the Application, Exhibit 2, Bill Increase based on Revenue Requirement.
- a. Confirm that the test year used by Joint Applicants in the calculation of Peoples KY's pro forma rate is the 12-month period ending August 31, 2020. If a different 12-month period was used, identify the period.
  - b. Joint Applicants use a Net Investment Rate Base (Rate Base) for Peoples KY of \$2,421,000. Provide an itemized Rate Base Schedule to support Peoples KY's pro forma Rate Base using the table below:

Category	Amount
Total Utility Plant in Service	
Add:	
Materials and Supplies	
Gas In Storage	
Unamortized Debt Discount	
Cash Working Capital Allowance	
Subtotal	
Deduct:	
Accumulated Depreciation	
Customer Advances for Construction	
Accumulate Deferred Income Taxes	
Subtotal	
Rate Base	\$2,421,000

- c. In the calculation of Peoples KY's Revenue Deficiency, Joint Applicants use a capital structure of 50 percent debt and 50 percent equity. Provide documentation to support Peoples KY's pro forma capital structure.
- d. In Case No. 2010-00116 the Commission authorized a Return on Equity (ROE) of 10.4 percent for Delta. Confirm that this is the basis for Joint Applicants use of a 10.4 percent ROE for Peoples KY. If this is not the basis of the 10.4 percent ROE used by Joint Applicants, provide documentation to support the 10.4 ROE for Peoples KY.

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- e. Explain how an ROE authorized approximately 11 years ago remains reasonable given the current financial market conditions.
- f. The Commission has recently granted Duke Energy Kentucky an ROE of 9.25 percent. Provide documentation to demonstrate that a 10.4 percent ROE is reasonable for Peoples KY.
- g. Provide copies of all workpapers and assumptions used by Joint Applicants to calculate the cost of debt rate of 4.00 percent and the statutory income tax rate of 24.95 percent.
- h. Provide an itemized schedule that lists each expense account included in total Expenses of \$1,653,000.
- i. Provide an itemized schedule listing each revenue account included in total Revenues of \$694,000.

Response:

- a. Yes, the period utilized was the 12-months ended August 31, 2020.

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b.

Category	Amount
Total Plant in Service	\$ 2,791,000
Add:	
Materials and Supplies	--
Prepayments (1)	73,000
Gas in Storage	--
Unamortized Debt Discount	--
Cash Working Capital Allowance	180,000
Subtotal	253,000
Deduct:	
Accumulated Depreciation	813,000
Customer Deposits (1)	4,000
Customer Advances for Construction	--
Accumulated Deferred Income Taxes	(194,000)
Subtotal	623,000
Rate Base	\$ 2,421,000

(1) These items were not listed on the table provided, but are consistent with the rate base calculation in Case No. 2010-00116.

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- c. The 50% debt and 50% equity capital structure is based upon the Company's target permanent debt to equity ratio. Below is a table summarizing the ratio as of 12/31/20:

<b>12/31/20</b>	<b>Amount</b>	<b>Ratio</b>
Permanent Debt	\$ 1,126,340	50%
Equity	<u>1,139,822</u>	<u>50%</u>
Total Capitalization	<u><u>\$ 2,266,162</u></u>	<u><u>100%</u></u>

- d. Yes, that is confirmed.
- e. See Exhibit 17E for a revised calculation utilizing an ROE of 9.25% as noted in f. Note that this reduction in ROE results in a revenue deficiency of \$1,275,000, indicating a rate increase of 183.72%, still in excess of the 97% increase requested in this filing.
- f. See 17 e.
- g. Cost of debt rate:

Currently the weighted average rate of the outstanding long-term debt of Peoples KY is 4.165%, rounded to 4% in the calculation. Similar to e. above, if a lower rate was utilized in the calculation, the revenue requirement would still be significantly higher than the revenue increase Delta is seeking in this proceeding.

Tax rate calculation:

Statutory federal income tax	21.00%
State income tax rate, net of federal benefit	<u>3.95%</u>
Effective tax rate	<u>24.95%</u>





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i.

The amount calculated for total Revenues includes:		
9480000 Residential Sales	(1,350,419)	
9487000 Forfeited Discounts	(132)	
9488000 Miscellaneous Service Revenues	(5,869)	
9803000 Oth Gas Supply Op - Nat Gas Transm Line Pur	416,380	
9805100 Oth Gas Supply Op - Pur Gas Cost Adjustments	15,232	
9813000 Oth Gas Supply Op - Other Gas Suppl	1,646	
9858000 Gas Transmission Op - Transm/Compres Gas by Ot	228,997	
	(694,166)	
Rounded:	(694,000)	

Sponsoring Witness:

John B. Brown

**PEOPLES GAS KY LLC**  
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18. Refer to the Application, Exhibit 2, Bill Increase based on Revenue Requirement and Exhibit 4, Statements of Income.
- a. Provide a schedule that reconciles the expenses reported in Exhibit 2 to the expenses reported in Exhibit 4.
- b. Provide a schedule that reconciles the revenue reported in Exhibit 2 to the revenues reported in Exhibit 4.

Response:

a.

Exhibit II	Expenses	\$ 1,653,000
Reconciling items:		
Exhibit IV	Purchased Gas	660,609
	Rounding	<u>(1,080)</u>
		2,312,529
Exhibit IV	Purchased Gas	660,609
Exhibit IV	Other O & M	1,430,040
Exhibit IV	Depreciation & Amortization	119,443
Exhibit IV	Other Taxes	109,885
Exhibit IV	Other Exp. Net	6,625
Reconciling Items:		
	Miscellaneous Revenue	<u>(14,073)</u>
		<u>\$ 2,312,529</u>

b.

Exhibit II	Net Revenue	694,000
Reconciling Items:		
Exhibit IV	Gas Cost	\$ 660,609
	Rounding	<u>1,812</u>
	Gross Revenue	1,356,421
Exhibit IV	Revenue	1,370,494
Reconciling item:		
	Miscellaneous Revenue	<u>(14,073)</u>
		<u>\$ 1,356,421</u>

Sponsoring Witness:

John B. Brown

**PEOPLES GAS KY LLC  
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19. Refer to the Application, Exhibit 3, Proposed Tariff Sheets.
- a. Confirm any text changes made to the proposed Tariff sheets compared to Peoples KY's current Classification of Service Tariff sheet and Purchas Gas Cost Adjustment Tariff Sheet.

Response:

The only text changes in proposed Original Sheet Nos. 14.1 and 14.2 as compared to Peoples KY's Original Sheet No. 3 and Twenty Sixth Revised Sheet No. 4 replace the references from Peoples KY to "Company".

Sponsoring Witness:

William Steven Seelye

**PEOPLES GAS KY LLC  
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20. Refer to the Application, Exhibit 3, Proposed Tariff Sheets, Classification of Service – Rate Schedules for Former Peoples Gas KY LLC’s Territory.
- a. Refer to the triple asterisks superscripted to “All Mcf”; state the purpose of those asterisks.

Response:

The triple asterisks superscripted to “All Mcf” are an error and should not be included. Should the Commission approve the application, Delta will submit a revised tariff sheet correcting this error.

Sponsoring Witness:

William Steven Seelye

**PEOPLES GAS KY LLC  
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21. Refer to the Application, Exhibit 4, Statements of Income.
- a. Provide a copy of Peoples KY detailed Income Statement for the 12-month period ending August 31, 2020, that is broken down by individual revenue and expense accounts.
  - b. Provide a copy of the general ledger or other documentation to support the Per Books balance for each operating revenue and expense account listed in the detailed Income Statement provided in the response to Item 21.a. The general ledger should include detailed transaction information such as amount, transaction date, vendor name, description, and any other pertinent information.
  - c. Provide Peoples KY's adjusted trial balance showing unaudited account balances, audit adjustments, and audited balances to support the Per Books balance for each operating revenue and expense account listed in the detailed Income Statement provided in the response to Item 21.a.
  - d. Provide a copy of Peoples KY detailed Balance Sheet for the 12-month period ending August 31, 2020.

Response:

- a. See attached Exhibit 21 a in Excel format.
- b. Peoples KY has not completed the packaging of raw transaction level detail into a format fully responsive to this request. Peoples KY will supplement the record by February 3, 2021 with this complete response.
- c. See attached Exhibit 21 c in Excel format.
- d. See attached Exhibit 21 d in Excel format.

Sponsoring Witness:

Kim Edvardsson

**PEOPLES GAS KY LLC  
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22. Provide a copy of Peoples KY's billing analysis in Excel spreadsheet format with all formulas intact and unprotected and all rows and columns fully accessible in such detail that revenues at current rates and at proposed rates based on actual gas usage can be readily determined, for the 12-month period ending August 31, 2020.

Response:

See attached.

Sponsoring Witness:

John B. Brown

**PEOPLES GAS KY LLC  
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23. According to the requirements of 807 KAR 5:026, Section 9(b), if a gas utility providing service pursuant to KRS 278.485 proposes a percentage rate increase in excess of the price index but the proposed rate remains below the highest prevailing gas rate approved by the Commission, the gas company shall submit, with its proposed tariff, cost data which support the proposed increase. The cost data shall include the gas company's costs to provide the service during each of the previous two years and shall be current within 90 days of the date the proposed tariff is filed.
- a. Provide a schedule comparing Peoples KY's cost data for the calendar years 2018 and 2019 as required by 807 KAR 5:026, Section 9(b).
  - b. To support Peoples KY's proposed farm-tap rate increase, provide Delta's projected cost to provide farm-tap service to Peoples KY's customers. Include copies of all workpapers, calculations and assumptions used by Joint Applicants to calculate Peoples KY's projected operating revenues and expenses.
  - c. Provide copies of Joint Applicants' response to Item 23.b in an Excel spreadsheet format with all columns and rows accessible and all formulas unprotected.

Response:

- a. See attached Exhibit 23 a.
- b. See attached Exhibit 23 b.
- c. The Excel file is provided in response to subsection b. of this request.

Sponsoring Witness:

Kim Edvardsson