

DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2021-00185

FIRST PSC DATA REQUEST
DATED MAY 13, 2021

12. Provide the following information concerning the costs for the preparation of this case:
- a. A detailed schedule of expenses incurred to date for the following categories:
 - (1) Accounting;
 - (2) Engineering;
 - (3) Legal;
 - (4) Consultants; and
 - (5) Other Expenses (Identify separately).
 - b. For each category identified in Item 12.a., the schedule should include the date of each transaction, check number or other document reference, the vendor, the hours worked, the rates per hour, amount, a description of the services performed, and the account number in which the expenditure was recorded. Provide copies of contracts or other documentation that support charges incurred in the preparation of this case. Identify any costs incurred for this case that occurred during the base period.
 - c. An itemized estimate of the total cost to be incurred for this case. Expenses should be broken down into the same categories as identified in Item 12.a., with an estimate of the hours to be worked and the rates per hour. Include a detailed explanation of how the estimate was determined, along with all supporting workpapers and calculations.
 - d. Provide monthly updates of the actual costs incurred in conjunction with this rate case, reported in the manner requested in Items 12.a. and 12.b., and a cumulative total of cost incurred to date for each category. Updates will be due when the utility files its monthly financial statements with the Commission, through the month of the public hearing.

Response:

- a. See attached.
- b. See attached.
- c. See attached. Delta's estimates are based on historical data and discussions with

DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2021-00185

FIRST PSC DATA REQUEST
DATED MAY 13, 2021

the service providers and consultants.

d. Delta will provide monthly updates as requested.

Sponsoring Witness:

John B. Brown

August 12, 2021 Supplemental Response:

d. See attached for actual rate case expenses received as of this filing. The attachment is provided in PDF and Excel format for ease of reference. While preparing the Supplemental Response, Delta found it inadvertently included an invoice for Outside Legal Services that was not related to the rate case and some errors in amounts included for two Outside Consultant groups. All issues have been corrected and footnoted in the attached. The cumulative result is a reduction of \$1,190.09 to the actual rate case expenses previously filed.

Consistent with the Commission's Order in Case No. 2010-00116, Delta confirms its request for authority to establish a regulatory asset for its rate case expense and to amortize the expense over a three-year period. As noted on page 38 of the attached, the Total Estimated Expense amount of \$630,000 and the estimate to be amortized over three years, \$210,000, has remained unchanged. This adjustment is also found at Filing Requirements Tab 57, Schedule D, Adjustment 2.9. Delta also confirms that its request is applicable to the actual rate case expenses incurred for this proceeding.

September 15, 2021 Supplemental Response:

d. See attached for actual rate case expenses received as of this filing. The attachment is provided in PDF and Excel format for ease of reference. Please note that the attachment includes rate case expenses for accounting support services performed by a Robert Half employee. The employee also provides services to PNG, and separately records her time spent on this proceeding. The expenses began in February 2021 but had not previously been invoiced to Delta. There are no PNG employees with time or expenses charged to Delta's rate case expenses.

November 15, 2021 Supplemental Response:

d. See attached for actual rate case expenses received as of this filing. The attachment is provided in PDF and Excel format for ease of reference. Please note that the attachment includes rate case expenses for accounting support services performed by an Essential/Aqua employee. The employee separately records time spent on this proceeding and would not otherwise have expenses allocated to Delta.

Delta Natural Gas Company, Inc.

Case No. 2021 - 00185

Schedule of Rate Case Preparation Costs

Response to PSC 1-12 - filed 6/11/2021

Updated Actual Expenses as of 11/15/2021

Date	Invoice #	Vendor Name	Hours (1)	Rate/Hr.	Amount	Description	Object Name	WBS Element	Cost Element	Cost Element Name
					Stoll Kennon & Ogden - updated as of September 15, 2021 - Subtotal				\$245,488.10	
10/6/2021	963728	Stoll Kennon & Ogden	81.7	\$330.00	\$26,961.00	Professional Legal service - Member	2021 Delta Rate Case Expenses	2021DELTARATECASE	5303220	Legal Service
10/6/2021	963728	Stoll Kennon & Ogden	67.5	\$275.00	\$18,562.50	Professional Legal service - Associate	2021 Delta Rate Case Expenses	2021DELTARATECASE	5303220	Legal Service
10/6/2021	963728	Stoll Kennon & Ogden	36.1	\$240.00	\$8,664.00	Professional Legal Service - Paralegal	2021 Delta Rate Case Expenses	2021DELTARATECASE	5303220	Legal Service
10/6/2021	963728	Stoll Kennon & Ogden			-\$5,418.75	Courtesy Reduction	2021 Delta Rate Case Expenses	2021DELTARATECASE	5303220	Legal Service
11/3/2021	965509	Stoll Kennon & Ogden	88.5	\$330.00	\$29,205.00	Professional Legal service - Member	2021 Delta Rate Case Expenses	2021DELTARATECASE	5303220	Legal Service
11/3/2021	965509	Stoll Kennon & Ogden	13.3	\$430.00	\$5,719.00	Professional Legal service - Member	2021 Delta Rate Case Expenses	2021DELTARATECASE	5303220	Legal Service
11/3/2021	965509	Stoll Kennon & Ogden	71.4	\$275.00	\$19,635.00	Professional Legal service - Associate	2021 Delta Rate Case Expenses	2021DELTARATECASE	5303220	Legal Service
11/3/2021	965509	Stoll Kennon & Ogden	40	\$240.00	\$9,600.00	Professional Legal Service - Paralegal	2021 Delta Rate Case Expenses	2021DELTARATECASE	5303220	Legal Service
11/3/2021	965509	Stoll Kennon & Ogden			\$119.00	Professional Legal Service - Other Expenses	2021 Delta Rate Case Expenses	2021DELTARATECASE	5303220	Legal Service
11/3/2021	965509	Stoll Kennon & Ogden			-\$6,415.90	Courtesy Reduction	2021 Delta Rate Case Expenses	2021DELTARATECASE	5303220	Legal Service
					Total Outside Legal Expenses				\$352,118.95	
			Hours (1)	Rate/Hr.						
					The Prime Group - updated as of September 15, 2021 - Subtotal				\$108,690.00	
10/1/2021	ID 10-1-21	The Prime Group	29	\$230.00	\$6,670.00	Consulting work related to rate case	2021 Delta Rate Case Expenses	2021DELTARATECASE	5303310	Consultant Services
10/1/2021	ID 10-1-21	The Prime Group	26	\$200.00	\$5,200.00	Consulting work related to rate case	2021 Delta Rate Case Expenses	2021DELTARATECASE	5303310	Consultant Services
10/29/2021	ID 10-29-21	The Prime Group	42.5	\$230.00	\$9,775.00	Consulting work related to rate case	2021 Delta Rate Case Expenses	2021DELTARATECASE	5303310	Consultant Services
10/29/2021	ID 10-29-21	The Prime Group	13	\$200.00	\$2,600.00	Consulting work related to rate case	2021 Delta Rate Case Expenses	2021DELTARATECASE	5303310	Consultant Services
10/29/2021	ID 10-29-21	The Prime Group	4	\$170.00	\$680.00	Consulting work related to rate case	2021 Delta Rate Case Expenses	2021DELTARATECASE	5303310	Consultant Services
10/29/2021	ID 10-29-21	The Prime Group			\$394.93	Mr. Seelye travel, lodging, meal expenses	2021 Delta Rate Case Expenses	2021DELTARATECASE	5303310	Consultant Services
					The Prime Group Total				\$134,009.93	
			Bill Days	Daily Rate						
					Regulated Capital Consultants - updated as of September 15, 2021 - Subtotal				\$38,350.00	
9/10/2021	2841809102021	Regulated Capital Consultants, LLC	1	\$2,600.00	\$2,600.00	Consulting work related to rate case	2021 Delta Rate Case Expenses	2021DELTARATECASE	5303310	Consultant Services
10/1/2021	2841810012021	Regulated Capital Consultants, LLC	1.375	\$2,600.00	\$3,575.00	Consulting work related to rate case	2021 Delta Rate Case Expenses	2021DELTARATECASE	5303310	Consultant Services
10/12/2021	2841810082021	Regulated Capital Consultants, LLC	0.25	\$2,600.00	\$650.00	Consulting work related to rate case	2021 Delta Rate Case Expenses	2021DELTARATECASE	5303310	Consultant Services
10/15/2021	2841810152021	Regulated Capital Consultants, LLC	1.53125	\$2,600.00	\$3,981.25	Consulting work related to rate case	2021 Delta Rate Case Expenses	2021DELTARATECASE	5303310	Consultant Services
10/29/2021	2841810292021	Regulated Capital Consultants, LLC	0.5	\$2,600.00	\$1,300.00	Consulting work related to rate case	2021 Delta Rate Case Expenses	2021DELTARATECASE	5303310	Consultant Services
					Regulated Capital Consultants Total				\$50,456.25	
			Hours (1)	Rate/Hr.						
					P. Moul & Associates - updated as of September 15, 2021 - Subtotal				\$32,531.00	
					P.Moul & Assoc. Total				\$32,531.00	

Date	Invoice #	Vendor Name	Hours (1)	Rate/Hr.	Amount	Description	Object Name	WBS Element	Cost Element	Cost Element Name
					<u>Hours (1)</u>	<u>Rate/Hr.</u>				
					ScottMadden, Inc. - updated as of September 15, 2021 - Subtotal	\$2,317.95				
9/27/2021	19727	ScottMadden, Inc.	2	\$470.00	\$940.00	Consulting Work related to the rate case	2021 Delta Rate Case Expenses	2021DELTARATECASE	5303310	Consultant Services
9/27/2021	19727	ScottMadden, Inc.	2.5	\$470.00	\$1,175.00	Consulting Work related to the rate case	2021 Delta Rate Case Expenses	2021DELTARATECASE	5303310	Consultant Services
9/27/2021	19727	ScottMadden, Inc.	2	\$365.00	\$730.00	Consulting Work related to the rate case	2021 Delta Rate Case Expenses	2021DELTARATECASE	5303310	Consultant Services
9/27/2021	19727	ScottMadden, Inc.	1	\$365.00	\$365.00	Consulting Work related to the rate case	2021 Delta Rate Case Expenses	2021DELTARATECASE	5303310	Consultant Services
9/27/2021	19727	ScottMadden, Inc.	1.5	\$255.00	\$382.50	Consulting Work related to the rate case	2021 Delta Rate Case Expenses	2021DELTARATECASE	5303310	Consultant Services
9/27/2021	19727	ScottMadden, Inc.	4.5	\$340.00	\$1,530.00	Consulting Work related to the rate case	2021 Delta Rate Case Expenses	2021DELTARATECASE	5303310	Consultant Services
9/27/2021	19727	ScottMadden, Inc.	6.5	\$340.00	\$2,210.00	Consulting Work related to the rate case	2021 Delta Rate Case Expenses	2021DELTARATECASE	5303310	Consultant Services
9/27/2021	19727	ScottMadden, Inc.	4	\$145.00	\$580.00	Consulting Work related to the rate case	2021 Delta Rate Case Expenses	2021DELTARATECASE	5303310	Consultant Services
9/27/2021	19727	ScottMadden, Inc.		\$79.12	\$79.12	Consulting Work - Support Expenses	2021 Delta Rate Case Expenses	2021DELTARATECASE	5303310	Consultant Services
					<u>ScottMadden, Inc. Total</u>	<u>\$10,309.57</u>				
					<u>Hours (1)</u>	<u>Rate/Hr.</u>				
7/31/2021		Essential Utilities	72	\$97.11	\$6,992.32	Accounting support related to rate case	2021 Delta Rate Case Expenses	2021DELTARATECASE	5999999	Rate Case Services
8/31/2021		Essential Utilities	58	\$97.11	\$5,632.79	Accounting support related to rate case	2021 Delta Rate Case Expenses	2021DELTARATECASE	5999999	Rate Case Services
10/6/2021		Essential Utilities	3	\$97.11	\$291.34	Accounting support related to rate case	2021 Delta Rate Case Expenses	2021DELTARATECASE	5999999	Rate Case Services
11/4/2021		Essential Utilities	19	\$97.11	\$1,845.12	Accounting support related to rate case	2021 Delta Rate Case Expenses	2021DELTARATECASE	5999999	Rate Case Services
					<u>Essential Rate Case Support Total</u>	<u>\$14,761.57</u>				
					<u>Hours (1)</u>	<u>Rate/Hr.</u>				
					Robert Half - updated as of September 15, 2021 - Subtotal	\$103,648.60				
9/16/2021	58436658	Robert Half	8	\$110.00	\$880.00	Accounting support related to rate case	2021 PGKY Rate Case Expenses	2021PGKYRATECASE	5303325	Professional/Temporary Labor
10/4/2021	58535751	Robert Half	2.5	\$110.00	\$275.00	Accounting support related to rate case	2021 PGKY Rate Case Expenses	2021PGKYRATECASE	5303325	Professional/Temporary Labor
10/11/2021	58575063	Robert Half	8	\$110.00	\$880.00	Accounting support related to rate case	2021 PGKY Rate Case Expenses	2021PGKYRATECASE	5303325	Professional/Temporary Labor
10/18/2021	58627390	Robert Half	16	\$110.00	\$1,760.00	Accounting support related to rate case	2021 PGKY Rate Case Expenses	2021PGKYRATECASE	5303325	Professional/Temporary Labor
10/25/2021	58672775	Robert Half	16	\$110.00	\$1,760.00	Accounting support related to rate case	2021 PGKY Rate Case Expenses	2021PGKYRATECASE	5303325	Professional/Temporary Labor
					<u>Robert Half Total</u>	<u>\$109,203.60</u>				
					<u>Total Outside Consultant Expenses</u>	<u>\$703,390.87</u>				
					Delta Internal Expenses - updated as of September 15, 2021 - Subtotal	\$98,485.37				
8/27/2021		Delta Travel Expense J. Brown			\$110.77	Travel Meals Employee 50% Non-Ded	2021 Delta Rate Case Expenses	2021DELTARATECASE	5302015	Travel Expenses
9/23/2021		Delta Travel Expenses E. Bennett			\$176.58	Travel Meals Employee 50% Non-Ded	2021 Delta Rate Case Expenses	2021DELTARATECASE	5302015	Travel Expenses
9/23/2021		Delta Travel Expenses J. Morphey			\$117.40	Travel Meals Employee 50% Non-Ded	2021 Delta Rate Case Expenses	2021DELTARATECASE	5302015	Travel Expenses
					<u>Delta Internal Expenses</u>	<u>\$98,890.12</u>				
					<u>Total Rate Case Expenses</u>	<u>\$802,280.99</u>				

*Robert Half is for external accounting support services billed to Delta through Peoples Service Bill.

RECEIVED

NOV 08 2021

BY:

STOLL · KEENON · OGDEN
PLLC
300 West Vine Street
Suite 2100
Lexington, Kentucky 40507-1801
(859) 231-3000
Tax Id # 61-0421389
November 3, 2021

Delta Natural Gas Company, Inc.
Attn: John Brown, President
3617 Lexington Road
Winchester KY 40391

INVOICE NO.: 965509
SKO File No.: 5522/168474

PAYMENT REMITTANCE

Payments via regular mail:

STOLL · KEENON · OGDEN PLLC
P.O. Box 11969
Lexington, Kentucky 40579-1969

Payments via ACH or EFT:

*Note: this is a new account—please update
your records*

Stoll Keenon Ogden PLLC
Central Bank, Lexington, KY
ABA/Bank Routing Number: [REDACTED]
Account Number: [REDACTED]

Please reference your account and invoice numbers.
Email remittance to payments@skofirm.com

Re: 2021 Rate Case

Our Reference: 005522/168474/MLB/1008
Fees rendered this bill

\$ 57,743.10

Disbursements


\$ 119.00

Total Current Charges This Matter

\$ 57,862.10

KS

Route- JB


11-8-21

STOLL · KEENON · OGDEN
PLLC
300 West Vine Street
Suite 2100
Lexington, Kentucky 40507-1801
(859) 231-3000
Tax Id # 61-0421389

November 3, 2021

Delta Natural Gas Company, Inc.
Attn: John Brown, President
3617 Lexington Road
Winchester KY 40391

INVOICE NO.: 965509
SKO File No.: 5522/168474

MATTER NAME: 2021 Rate Case

TOTAL FEES FOR PROFESSIONAL SERVICES PER ATTACHED 64,159.00

COURTESY REDUCTION (6,415.90)

TOTAL CHARGES FOR EXPENSES AND OTHER SERVICES
PER ATTACHED 119.00

INVOICE TOTAL \$ 57,862.10

TOTAL BALANCE DUE \$57,862.10

*PLEASE INDICATE INVOICE NUMBER 965509 ON PAYMENT

BILL DATE: November 3, 2021

Delta Natural Gas Company, Inc.
Attn: John Brown, President
3617 Lexington Road
Winchester, KY 40391

2021 Rate Case**LEGAL FEES**

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
10/01/21	MLB	Work on Packer rebuttal testimony; work on responses to Commission Staff's Fourth Request for Information	3.30	330.00	\$ 1,089.00
10/01/21	MML	Work on responses to Staff Commissions Fourth Data Requests; draft data requests to AG; communications with E. Bennett	2.90	240.00	696.00
10/04/21	MLB	Work on Packer rebuttal testimony; emails with Packer regarding same; review base period update drafts; work on responses to Commission Staff's Fourth Request for Information; draft outline of hearing responsibilities	3.60	330.00	1,188.00
10/04/21	MEW	Reviewed Ostrander testimony; Drafted Morphew rebuttal testimony	3.20	275.00	880.00
10/04/21	LWI	Review case schedule and status	0.50	430.00	215.00
10/05/21	MEW	Drafted Morphew rebuttal testimony; Hearing prep meeting with Ms. Braun, Mr. Ingram, and Ms. Loy	4.50	275.00	1,237.50
10/05/21	MML	Conference with attorneys and work on strategy for witness and hearing preparation; work on same; draft verification for P. Moul and communications with same	2.70	240.00	648.00
10/05/21	LWI	Meet with co-counsel re status and witness prep; review files for same	2.00	430.00	860.00
10/05/21	MLB	Hearing prep meeting with rate case team; work on responses to Commission Staff's Fourth Request for Information; work on Brown rebuttal testimony	4.40	330.00	1,452.00

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
10/06/21	MEW	Reviewed base period update; Researched GRCF; Drafted Morphew rebuttal testimony	5.80	275.00	1,595.00
10/06/21	MLB	Work on Brown rebuttal testimony; work on Base Period update; work on responses to Commission Staff's Fourth Request for Information; emails with AG; emails to witness team regarding hearing preparation issues; work on Morphew rebuttal	5.20	330.00	1,716.00
10/06/21	MML	Review communications and work on responses to Staff Commissions Fourth Data Requests; work on hearing issues; work with P. Moul verification issues	0.90	240.00	216.00
10/07/21	MML	Work on responses to Staff Commissions Fourth Data Requests and communications with attorneys; work with verifications	0.70	240.00	168.00
10/07/21	MEW	Drafted Morphew rebuttal testimony; Edited Morphew rebuttal testimony based on edits from Ms. Braun	1.80	275.00	495.00
10/07/21	MLB	Emails with M. Loy regarding responses to Commission Staff's Fourth Request for Information; emails with J. Brown regarding capital	0.20	330.00	66.00
10/08/21	MEW	Reviewed PSC DR 4 before filing; Filed PSC DR 4; Sent confidential information to PSC executive director; Sent Morphew rebuttal testimony draft	0.60	275.00	165.00
10/08/21	MML	Finalize responses to Staff Commissions Fourth Data Requests; communication with E. Bennett	0.90	240.00	216.00
10/08/21	MLB	Emails with K. Joyce regarding rebuttal testimony and hearing issues; emails with E. Bennett regarding newspaper notice; send email to client regarding settlement	0.40	330.00	132.00
10/11/21	MML	Review procedural order; calculate deadline; draft notice of hearing; communications with attorneys	1.10	240.00	264.00
10/11/21	MLB	Review settlement in PSC proceeding and send analysis to client; work on base period update; phone call and emails with AG and client regarding	3.60	330.00	1,188.00

*PLEASE INDICATE INVOICE NUMBER 965509 ON PAYMENT

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
		settlement meeting; phone call with J. Brown; work on data requests to intervenors; work on notice of hearing			
10/11/21	MEW	Drafted Schroeder rebuttal testimony; Reviewed base period update items and emailed Ms. Schroeder; Emailed Mr. Brown re Tab 55	2.60	275.00	715.00
10/12/21	MLB	Begin preparing for settlement negotiations; work on Brown rebuttal testimony; phone call with A. Schroeder regarding rebuttal testimony; work on data requests to AG; work on Base Period Update; emails with E. Bennett regarding publication notice of hearing	4.80	330.00	1,584.00
10/12/21	MEW	Drafted Schroeder rebuttal testimony; Reviewed record re supplemental response; Reviewed base period update emails	3.40	275.00	935.00
10/12/21	LWI	Review testimony for witness prep issues	2.50	430.00	1,075.00
10/12/21	MML	Work with notice; email with E. Bennett; work on hearing and witness preparation	0.80	240.00	192.00
10/13/21	MLB	Finalize and file data requests to AG; emails with T. Frederick and M. West regarding settlement meeting; review PSC's data requests to AG; emails with A. Schoeder regarding rate implementation; work on Base Period Update; work on customer notice	4.40	330.00	1,452.00
10/13/21	MEW	Filed Moul verification; Reviewed base period update items; Drafted Schroeder testimony; Reviewed notice of rate case hearing	3.90	275.00	1,072.50
10/13/21	MML	Work on Base Period Update; work on electronic witness prep notebook for Jonathan Morphew; work on notice issues	3.80	240.00	912.00
10/14/21	MLB	Work on Base Period Update; phone calls with A. Schroeder and J. Brown; prepare and file request for publication; file Base Period Update; emails with PSC and AG regarding confidential materials	5.70	330.00	1,881.00

*PLEASE INDICATE INVOICE NUMBER 965509 ON PAYMENT

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
10/14/21	MEW	Reviewed base period update filing items; Discussed base period update items with client; Prepared base period update for filing	7.70	275.00	2,117.50
10/14/21	MML	Work on Morphew witness prep notebook; work on Base Period update	3.00	240.00	720.00
10/14/21	LWI	Continue review of record for witness and hearing prep issues	2.00	430.00	860.00
10/15/21	MLB	Draft outlines for hearing preparation	1.70	330.00	561.00
10/15/21	MML	Work on electronic witness books and hearing preparation	2.80	240.00	672.00
10/18/21	MLB	Email to team regarding witness prep; email to J. Brown and A. Schroeder regarding settlement issues; draft cross examination outlines; receive order regarding CPCN; phone calls with L. Ingram and M. Wimberly; phone call with J. Brown and J. Morphew	4.40	330.00	1,452.00
10/18/21	MEW	Reviewed CPCN order; Discussed CPCN order with Ms. Braun; Emailed client; Edited Morphew rebuttal testimony	0.60	275.00	165.00
10/18/21	LWI	Review order; confer M. Braun re same; review case record	1.20	430.00	516.00
10/18/21	MML	Work on rate case hearing preparation	0.70	240.00	168.00
10/19/21	MML	Work on electronic witness books and hearing preparation	3.00	240.00	720.00
10/19/21	MLB	Conference call with J. Brown and A. Schroeder regarding settlement; draft settlement outline; draft hearing prep outlines	3.30	330.00	1,089.00
10/19/21	MEW	Drafted Schroeder rebuttal testimony; Participated in settlement prep meeting with client and Ms. Braun; Edited settlement prep outline	3.10	275.00	852.50
10/20/21	MEW	Drafted Schroeder rebuttal testimony	1.70	275.00	467.50
10/20/21	MLB	Work on settlement positions; work on rebuttal testimony; work on hearing outlines	2.20	330.00	726.00

*PLEASE INDICATE INVOICE NUMBER 985509 ON PAYMENT

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
10/20/21	MML	Work on electronic witness books and hearing preparation	5.00	240.00	1,200.00
10/21/21	MLB	Work on Brown rebuttal testimony; emails with team regarding settlement positions; review Moul rebuttal testimony; work on Schroeder rebuttal testimony	4.40	330.00	1,452.00
10/21/21	MEW	Drafted Schroeder testimony; Discussed regulatory asset issue with Mr. Ingram; Reviewed Baudino and Moul testimony; Edited Moul rebuttal testimony	8.10	275.00	2,227.50
10/21/21	LWI	Continue review of record for witness and hearing prep efforts	3.50	430.00	1,505.00
10/21/21	MML	Work on shell responses to PSC's Fifth Set of Data Requests; communications with attorneys; work in Box; work on hearing preparation	2.30	240.00	552.00
10/22/21	MEW	Drafted Schroeder rebuttal testimony; Edited Schroeder rebuttal testimony; Edited Morphew rebuttal testimony; Reviewed and edited Moul rebuttal testimony; Participated in call with client re data requests	4.20	275.00	1,155.00
10/22/21	MML	Work on hearing preparation	0.60	240.00	144.00
10/22/21	MLB	Meet with K. Joyce and team to prepare for meeting regarding settlement; prepare for and attend meeting with PNG and Essential regarding settlement; conference with J. Brown and A. Schroeder regarding PSC's Fifth Request for Information; work on rebuttal testimony; work on supplemental responses	4.70	330.00	1,551.00
10/25/21	MLB	Work on Brown rebuttal testimony; work on responses to Commission Staff's Fifth Request for Information; emails with S. Seelye	5.60	330.00	1,848.00
10/26/21	MLB	Work on Seelye rebuttal testimony; phone call with Seelye and team regarding settlement; phone call with P. Moul; phone call with A. Schroeder; draft witness prep memos; draft term sheet	4.40	330.00	1,452.00

*PLEASE INDICATE INVOICE NUMBER 965509 ON PAYMENT

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
10/26/21	MEW	Reviewed Delta discovery; Drafted cover letter and prepared supplemental filing; Filed supplemental filing; Researched regulatory asset issue and emailed Ms. Schroeder	2.20	275.00	605.00
10/26/21	MML	Begin to prepare notebooks for A. Schroeder for witness preparation; hearing preparation	2.50	240.00	600.00
10/27/21	MML	Assist with preparation for settlement conference; telephone conference with PSC and hearing preparation; email to E. Bennett; finalize hearing preparation notebooks for A. Schroeder	3.00	240.00	720.00
10/27/21	MEW	Drafted witness prep memos; Prepared for settlement conference	1.80	275.00	495.00
10/27/21	MLB	Review the AG's responses to Delta's and the PSC's discovery requests; prepare for settlement meeting by revising documents; finalize and send information to witnesses; work on cross examination outlines; phone call with A. Schroeder	5.40	330.00	1,782.00
10/28/21	MLB	Prepare for and attend settlement conference with the Attorney General; emails with the AG and PSC regarding settlement; emails with the PSC regarding public comment hearing; emails to P. Moul; emails to client regarding settlement issues; work on hearing prep materials; review notice of substitution of counsel	6.70	330.00	2,211.00
10/28/21	MEW	Traveled to and from Frankfort for AG settlement conference; Participated in AG settlement conference; Drafted withdrawal of counsel; Drafted witness prep memos	6.50	275.00	1,787.50
10/28/21	MML	Communications with M. Braun; work on hearing preparation	0.80	240.00	192.00
10/28/21	LWI	Review settlement status and confer M. Braun re same; witness prep work	1.60	430.00	688.00
10/29/21	MLB	Work on responses of the PSC's Fifth Request for Information; work on witness issues; work on settlement offer materials	4.60	330.00	1,518.00

*PLEASE INDICATE INVOICE NUMBER 865509 ON PAYMENT

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
10/29/21	MML	Work on hearing and witness preparation	2.50	240.00	600.00
10/29/21	MEW	Drafted Morphew witness prep memo; Discussed rebuttal testimony with Ms. Schroeder; Edited Schroeder rebuttal testimony; Reviewed responses to data requests	6.90	275.00	1,897.50
10/30/21	MLB	Draft letter to the AG regarding settlement; work on Brown rebuttal testimony; work on hearing prep	2.20	330.00	726.00
10/31/21	MLB	Work on Morphew and Packer hearing prep	3.30	330.00	1,089.00
10/31/21	MEW	Reviewed Morphew witness prep memo; Edited Schroeder rebuttal testimony; Reviewed and edited DRs; Drafted Schroeder witness prep memo	2.80	275.00	770.00
SUBTOTAL			213.20		\$64,159.00

EXPENSES AND OTHER SERVICES

DATE	DESCRIPTION	AMOUNT
10/26/21	Duplicating Charges	5.00
10/26/21	Duplicating Charges	13.10
10/26/21	Duplicating Charges	20.10
10/26/21	Duplicating Charges	30.60
10/26/21	Duplicating Charges	50.20
SUBTOTAL		119.00
GRAND TOTAL:		\$64,278.00

ATTORNEY/PARALEGAL SUMMARY

TIMEKEEPER	RANK	HOURS	RATE	AMOUNT
M. Braun	Member	88.50	330.00	\$29,205.00
L. W Ingram, III	Member	13.30	430.00	\$5,719.00
M. Wimberly	Associate	71.40	275.00	\$19,635.00
M. M Loy	Paralegal	40.00	240.00	\$9,600.00

*PLEASE INDICATE INVOICE NUMBER 965509 ON PAYMENT

Copy for Jeff

STOLL · KEENON · OGDEN
PLLC
300 West Vine Street
Suite 2100
Lexington, Kentucky 40507-1801
(859) 231-3000
Tax Id # 61-0421389
October 6, 2021

Delta Natural Gas Company, Inc.
Attn: John Brown, President
3617 Lexington Road
Winchester KY 40391

INVOICE NO.: 963728
SKO File No.: 5522/168474

PAYMENT REMITTANCE

Payments via regular mail:

STOLL · KEENON · OGDEN PLLC
P.O. Box 11969
Lexington, Kentucky 40579-1969

Payments via ACH or EFT:
Note: this is a new account—please update your records

Stoll Keenon Ogden PLLC
Central Bank, Lexington, KY
ABA/Bank Routing Number: [REDACTED]
Account Number: [REDACTED]

Please reference your account and invoice numbers.
Email remittance to payments@skofirm.com


Re: 2021 Rate Case

Our Reference: 005522/168474/MLB/1008
Fees rendered this bill

\$ 48,768.75

Total Current Charges This Matter

\$ 48,768.75


10-11-21

STOLL · KEENON · OGDEN
PLLC
300 West Vine Street
Suite 2100
Lexington, Kentucky 40507-1801
(859) 231-3000
Tax Id # 61-0421389

October 6, 2021

Delta Natural Gas Company, Inc.
Attn: John Brown, President
3617 Lexington Road
Winchester KY 40391

INVOICE NO.: 963728
SKO File No.: 5522/168474

MATTER NAME: 2021 Rate Case

TOTAL FEES FOR PROFESSIONAL SERVICES PER ATTACHED	54,187.50
<i>COURTESY REDUCTION</i>	<i>(5,418.75)</i>
TOTAL CHARGES FOR EXPENSES AND OTHER SERVICES PER ATTACHED	<u>0.00</u>
INVOICE TOTAL	<u>\$ 48,768.75</u>
TOTAL BALANCE DUE	<u><u>\$48,768.75</u></u>

BILL DATE: October 6, 2021

Delta Natural Gas Company, Inc.
Attn: John Brown, President
3617 Lexington Road
Winchester, KY 40391

2021 Rate Case

LEGAL FEES

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
09/01/21	MLB	Work on responses to Commission Staff's Third Request for Information; work on AG's Second Request for Information; phone call with R. Everett; phone call with D. Lirio	6.80	330.00	\$ 2,244.00
09/01/21	MEW	Researched interest rate issue; Drafted email re interest rates; Reviewed allocation questions; Reviewed AG 2-9 and emailed Mr. Morphew and Mr. Steele re AG 2-9	4.80	275.00	1,320.00
09/01/21	MML	Work on responses and attachments to Commission Staff's Third Request for Information and AG's Second Request for Information	1.40	240.00	336.00
09/02/21	MML	Work on responses and attachments to Commission Staff's Third Request for Information and AG's Second Request for Information; prepare file share link for W. Packer	5.50	240.00	1,320.00
09/02/21	MEW	Participated on status call with Mr. Brown, Ms. Schroeder, Mr. Morphew, Mr. Seelye, and Ms. Braun; Discussed interest rate with client and Ms. Braun; Drafted Petition for Confidential Protection; Reviewed allocation questions	5.70	275.00	1,567.50
09/02/21	MLB	Work on responses to Commission Staff's Third Request for Information; work on AG's Second Request for Information; status call with witnesses and support team	7.30	330.00	2,409.00
09/03/21	MLB	Work on responses to Commission Staff's Third Request for Information; work on AG's Second Request for Information; two status calls with	7.40	330.00	2,442.00

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
		witnesses and support team			
09/03/21	MML	Work on responses and attachments to Commission Staff's Third Request for Information and AG's Second Request for Information	4.30	240.00	1,032.00
09/03/21	MEW	Edited data request responses; Emailed re data request responses; Reviewed data request responses; Participated on status call with client	8.90	275.00	2,447.50
09/04/21	MEW	Reviewed responses and emails re responses; Participated on status call with client; Edited responses	2.60	275.00	715.00
09/04/21	MLB	Work on responses to Commission Staff's Third Request for Information; work on AG's Second Request for Information; status call with witnesses and support team	4.60	330.00	1,518.00
09/04/21	MML	Work on responses and attachments to Commission Staff's Third Request for Information and AG's Second Request for Information	2.50	240.00	600.00
09/05/21	MLB	Work on responses to Commission Staff's Third Request for Information; work on AG's Second Request for Information; status call with witnesses and support team	3.70	330.00	1,221.00
09/05/21	MML	Work on responses and attachments to Commission Staff's Third Request for Information and AG's Second Request for Information	1.70	240.00	408.00
09/05/21	MEW	Drafted Motion for Extension of Time; Edited data request responses; Participated on status call with client; Emailed re data request responses	1.60	275.00	440.00
09/06/21	MEW	Edited data request responses; Emailed re data request responses; Reviewed data request responses	2.40	275.00	660.00
09/06/21	MLB	Work on responses to Commission Staff's Third Request for Information; work on AG's Second Request for Information	2.60	330.00	858.00
09/06/21	MML	Work on responses and attachments to Commission Staff's Third Request for	2.30	240.00	552.00

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
		Information and AG's Second Request for Information; prepare file share link for W. Packer			
09/07/21	MLB	Work on responses to Commission Staff's Third Request for Information; work on AG's Second Request for Information; finalize and file Motion for Extension; emails with T. Frederick and M. West regarding Motion for Extension	3.20	330.00	1,056.00
09/07/21	MEW	Drafted Petition for Confidential Protection; Drafted cover letter for Motion for Extension and prepared Motion for filing; Reviewed and edited responses to data requests; Final review of responses	8.70	275.00	2,392.50
09/07/21	MML	Work on responses and attachments to Commission Staff's Third Request for Information and AG's Second Request for Information; prepare file share link for W. Packer	4.80	240.00	1,152.00
09/08/21	MML	Finalize responses and attachments to Commission Staff's Third Request for Information and AG's Second Request for Information; finalize confidential versions and attachments; prepare ftp link for AG and PSC	4.00	240.00	960.00
09/08/21	MLB	Finalize and file responses to Commission Staff's Third Request for Information and AG's Second Request for Information; emails with client; emails with PSC and AG regarding confidential information	4.40	330.00	1,452.00
09/08/21	MEW	Reviewed and edited responses to AG data requests; Edited petition for confidential protection	3.30	275.00	907.50
09/10/21	MLB	Conference call with S. Seelye and J. Brown; prepare materials for supplemental AG responses; emails with client	2.60	330.00	858.00
09/12/21	MLB	Work on supplemental response to PSC 3-29; emails with J. Brown and A. Schroeder regarding AG requests	0.40	330.00	132.00
09/13/21	MLB	Prepare and file PSC 3-29 supplemental filing; emails with client regarding	2.20	330.00	726.00

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
		meeting to discuss supplemental responses; call with team regarding base period update and supplemental responses			
09/13/21	MEW	Prepared witness books; Participated on call with Ms. Braun and client re updates; Researched rates subject to refund	2.80	275.00	770.00
09/14/21	MLB	Phone call with L. Ingram and M. Wimberly regarding rate implementation issues; phone call with A. Schroeder regarding various data responses; phone call with M. Wimberly	2.30	330.00	759.00
09/14/21	MEW	Discussed refund issue with Mr. Ingram and Ms. Braun; Prepared witness prep books; Discussed update responses with Ms. Braun	1.50	275.00	412.50
09/15/21	MLB	Work on monthly update; work on AG supplemental responses; begin preparing witness preparation materials; begin drafting brief	3.70	330.00	1,221.00
09/15/21	MEW	Prepared files for Delta supplemental responses to AG DR 1 requests; Drafted files for Delta monthly updates; Reviewed responses to supplemental requests and monthly updates	3.60	275.00	990.00
09/16/21	MEW	Reviewed monthly updates; Reviewed and edited Notice of Witness Re-Substitution	0.40	275.00	110.00
09/16/21	MLB	Work on supplemental AG responses; draft notice of re-substitution of witness	1.80	330.00	594.00
09/16/21	MML	Upload filings to Box; communications with M. Braun	0.50	240.00	120.00
09/17/21	MLB	Work on, finalize and file supplemental PSC responses; work on supplemental responses to AG requests; phone call with A. Schroeder	2.80	330.00	924.00
09/17/21	MML	Communications with M. Braun; assist with finalizing updates for filing	0.80	240.00	192.00
09/20/21	MLB	Phone call with K. Joyce regarding hearing prep; emails to all witnesses scheduling prep sessions; emails with P. Moul; emails regarding volumes;	2.70	330.00	891.00

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
		work on supplemental responses to AG requests			
09/20/21	MEW	Reviewed updates to AG DRs; Emailed Mr. Moul re Notice and witness prep; Drafted transmittal letter for Notice; Filed Notice	1.70	275.00	467.50
09/21/21	MLB	Work on, finalize, and file supplemental AG responses; emails with PSC; emails with AG; receive and review Baudino testimony; emails to client regarding same	4.30	330.00	1,419.00
09/21/21	MML	Work on and assist with finalizing supplemental AG responses	2.60	240.00	624.00
09/22/21	MLB	Emails with PSC regarding supplemental responses; work on supplemental responses to AG 1-35 and 2-27 and file same; emails with J. Brown and D. Stoneking; prepare list of Base Period Update items	2.80	330.00	924.00
09/23/21	MLB	Emails with P. Moul regarding rebuttal testimony; review Commission Staff's Fourth Request for Information; emails with client regarding same	0.40	330.00	132.00
09/23/21	MEW	Discussed rate case with Ms. Braun; Reviewed rate case record for financing references; Reviewed rate case record and drafted list of base period update items	6.60	275.00	1,815.00
09/24/21	MLB	Meeting with team regarding Commission Staff's Fourth Request for Information	1.00	330.00	330.00
09/24/21	MEW	Participated on call with client re assignment of PSC 4 DR responses; Emailed Mr. Seelye re PSC DR 4; Reviewed record and drafted memo of base period update items; Prepared PDF of base period update items	3.30	275.00	907.50
09/24/21	MML	Communications with M. Braun; review Staff Commissions Fourth Data Requests; draft shell responses; upload to Box	1.50	240.00	360.00
09/25/21	MEW	Reviewed draft responses to PSC DR 4 from Mr. Morpew; Emailed Mr. Morpew re draft responses	0.30	275.00	82.50

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
09/26/21	MEW	Edited responses to PSC DR 4 from Mr. Morphew; Drafted responses to PSC DR 4	0.90	275.00	247.50
09/27/21	MLB	Phone conference with team regarding base period update; receive and review Mr. Ostrander's testimony; draft rebuttal testimony outline; work on responses to Commission Staff's Fourth Request for Information; research issues for rebuttal testimony	4.20	330.00	1,386.00
09/27/21	MEW	Participated on call with client re base period update; Reviewed Ostrander testimony	0.80	275.00	220.00
09/28/21	MEW	Reviewed Ostrander testimony; Participated on rebuttal testimony call with client	1.40	275.00	385.00
09/28/21	MLB	Work on responses to Commission Staff's Fourth Request for Information; call with team regarding rebuttal testimony; revise rebuttal testimony outline; emails with P. Moul	2.70	330.00	891.00
09/28/21	MML	Work on responses to Staff Commissions Fourth Data Requests	0.70	240.00	168.00
09/29/21	MLB	Work on responses to Commission Staff's Fourth Request for Information; work on Packer rebuttal testimony; emails with A. Schroeder regarding the Base Period Update	3.20	330.00	1,056.00
09/29/21	MML	Work on responses to Staff Commissions Fourth Data Requests	1.50	240.00	360.00
09/29/21	MEW	Drafted responses to PSC DR 4; Emailed Mr. Morphew re PSC DR 4; Prepared base period update shells	3.40	275.00	935.00
09/30/21	MML	Work on responses to Staff Commissions Fourth Data Requests, including confidential redactions and attachments	2.00	240.00	480.00
09/30/21	MLB	Phone call with P. Moul regarding rebuttal testimony; work on Packer rebuttal testimony; work on responses to Commission Staff's Fourth Request for Information; work on data requests	4.60	330.00	1,518.00

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
		to AG's witnesses			
09/30/21	MEW	Prepared base period update shells; Reviewed responses to update; Edited PSC DR 4 responses	2.80	275.00	770.00
SUBTOTAL			185.30		\$54,187.50

EXPENSES AND OTHER SERVICES

DATE	DESCRIPTION	AMOUNT
SUBTOTAL		0.00
GRAND TOTAL:		\$54,187.50

ATTORNEY/PARALEGAL SUMMARY

TIMEKEEPER	RANK	HOURS	RATE	AMOUNT
M. Braun	Member	81.70	330.00	\$26,961.00
M. Wimberly	Associate	67.50	275.00	\$18,562.50
M. M Loy	Paralegal	36.10	240.00	\$8,664.00

copy for Jess

The Prime Group

Invoice for Services Rendered

Invoice Date: October 1, 2021

To: Delta Natural Gas
3617 Lexington Road
Winchester, KY 40391

Attn: Mr. John Brown

29.00 hours of consulting work by Steve Seelye @ \$230.00/hour during September for assistance with data requests in the Delta Natural Gas Rate Case. \$ 6,670.00


26.00 hours of consulting work by Larry Feltner @ \$200.00/hour during September for assistance with data requests and updating the Base Period in the Delta Natural Gas Rate Case. \$ 5,200.00

Total Amount due for September \$ **11,870.00**

**Please remit payment to: The Prime Group, LLC
P.O. Box 837
Crestwood, KY 40014-0837**

Please note that a Late Payment Charge of 3% will be applied to the net amount owed if payment is not received within 60 days of the billing date specified above.

2021 Rate Case


10-7-21

The Prime Group

Invoice for Services Rendered

Invoice Date: October 29, 2021

To: Delta Natural Gas
3617 Lexington Road
Winchester, KY 40391

Attn: Mr. John Brown

42.50 hours of consulting work by Steve Seelye @ \$230.00/hour during October for assistance with data requests and participating in a settlement conference with the Attorney General in the Delta Natural Gas Rate Case. \$ 9,775.00

13.00 hours of consulting work by Larry Feltner @ \$200.00/hour during October for assistance with data requests and other matters in the Delta Natural Gas Rate Case. \$ 2,600.00

4.00 hours of consulting work by Eric Blake @ \$170.00/hour during October for assistance with data requests and other matters in the Delta Natural Gas Rate Case. \$ 680.00

Expenses associated with Seelye's attendance of Settlement Conference on October 28th in Frankfort, KY:

Hotel (1 night): \$ 149.43
Transportation: \$ 189.00
Meals: \$ 56.50

Total Amount due for October \$ 13,449.93

**Please remit payment to: The Prime Group, LLC
P.O. Box 837
Crestwood, KY 40014-0837**

Please note that a Late Payment Charge of 3% will be applied to the net amount owed if payment is not received within 60 days of the billing date specified above.

The Prime Group, LLC
P. O. Box 837 • Crestwood, KY • 40014-0837
Phone 502-409-4059 FAX 502-241-4392



Regulated Capital Consultants, LLC
4355 Cobb Pkwy Ste J255
Atlanta, GA 30339
(678) 424-1440

Invoice



BILL TO
Delta Natural Gas
Attn: John B. Brown, President
3617 Lexington Road
Winchester, KY 40391

INVOICE #	DATE	TOTAL DUE	DUE DATE	TERMS	ENCLOSED
2841809102021	09/10/2021	\$2,600.00	09/10/2021	Due on receipt	

PO/PROJECT/CONTRACT
7000005524

W/E	ACTIVITY	BILL DAYS	DAILY RATE	AMOUNT
09/10/2021	PANPILAS FISCHER			0.00
09/10/2021	Delta 2021 Kentucky Rate Case Assistance - Remote	1	2,600.00	2,600.00

Please make all checks payable to Regulated Capital Consultants, LLC. If you have questions regarding this invoice, please contact Terry Kizzar at [REDACTED]

BALANCE DUE

\$2,600.00

John B. Brown
9-14-21

Regulated Capital Consultants, LLC
4355 Cobb Pkwy Ste J255
Atlanta, GA 30339
(678) 424-1440

Invoice



BILL TO
Delta Natural Gas
Attn: John B. Brown, President
3617 Lexington Road
Winchester, KY 40391

INVOICE #	DATE	TOTAL DUE	DUE DATE	TERMS	ENCLOSED
2841810012021	10/01/2021	\$3,575.00	10/01/2021	Due on receipt	

PO/PROJECT/CONTRACT
7000005524

W/E	ACTIVITY	BILL DAYS	DAILY RATE	AMOUNT
10/01/2021	PANJLAS-FISCHER			0.00
10/01/2021	Delta 2021 Kentucky Rate Case Assistance - Remote	1.375	2,600.00	3,575.00

Please make all checks payable to Regulated Capital Consultants, LLC. If you have questions regarding this invoice, please contact Terry Kizzar at [REDACTED]

BALANCE DUE

\$3,575.00

John B. Brown
10-5-21

KZ

Route-JTB

Regulated Capital Consultants, LLC
4355 Cobb Pkwy Ste J255
Atlanta, GA 30339
(678) 424-1440

Invoice



BILL TO
Delta Natural Gas
Attn: John B. Brown, President
3617 Lexington Road
Winchester, KY 40391

INVOICE #	DATE	TOTAL DUE	DUE DATE	TERMS	ENCLOSED
2841810082021	10/08/2021	\$650.00	10/08/2021	Due on receipt	

PO/PROJECT/CONTRACT
7000005524

W/E	ACTIVITY	BILL DAYS	DAILY RATE	AMOUNT
10/08/2021	PANPILAS FISCHER			0.00
10/08/2021	Delta 2021 Kentucky Rate Case Assistance - Remote	0.25	2,600.00	650.00

Please make all checks payable to Regulated Capital Consultants, LLC. If you have questions regarding this invoice, please contact Terry Kizzar at

BALANCE DUE

\$650.00

[Handwritten signature]
10-12-21

Copy for Jeff

Regulated Capital Consultants, LLC
4355 Cobb Pkwy Ste J255
Atlanta, GA 30339
(678) 424-1440

Invoice



BILL TO

Delta Natural Gas
Attn: John B. Brown, President
3617 Lexington Road
Winchester, KY 40391

INVOICE #	DATE	TOTAL DUE	DUE DATE	TERMS	ENCLOSED
2841810152021	10/15/2021	\$3,981.25	10/15/2021	Due on receipt	

PO/PROJECT/CONTRACT
7000005524

W/E	ACTIVITY	BILL DAYS	DAILY RATE	AMOUNT
10/15/2021	PANPILAS FISCHER			0.00
10/15/2021	Delta 2021 Kentucky Rate Case Assistance - Remote	1.53125	2,600.00	3,981.25

Please make all checks payable to Regulated Capital Consultants, LLC. If you have questions regarding this invoice, please contact Terry Kizzar at [REDACTED]

BALANCE DUE **\$3,981.25**

JB
10-19-21

Copy for Jeff

Regulated Capital Consultants, LLC
4355 Cobb Pkwy Ste J255
Atlanta, GA 30339
(678) 424-1440

Invoice



BILL TO
Delta Natural Gas
Attn: John B. Brown, President
3617 Lexington Road
Winchester, KY 40391

INVOICE #	DATE	TOTAL DUE	DUE DATE	TERMS	ENCLOSED
2841810292021	10/29/2021	\$1,300.00	10/29/2021	Due on receipt	

PO/PROJECT/CONTRACT
7000005524

W/E	ACTIVITY	BILL DAYS	DAILY RATE	AMOUNT
10/29/2021	PANPILAS FISCHER			0.00
10/29/2021	Delta 2021 Kentucky Rate Case Assistance - Remote	0.50	2,600.00	1,300.00

Please make all checks payable to Regulated Capital Consultants, LLC. If you have questions regarding this invoice, please contact Terry Kizzar at [REDACTED]

BALANCE DUE **\$1,300.00**

J. Brown
2021 Rate Case
11-4-21



Smart. Focused. Done Right.

ScottMadden, Inc.
2626 Glenwood Avenue
Suite 480
Raleigh, NC 27608
919-781-4191
scottmadden.com

Route - JB

September 27, 2021

Invoice Number: 019727

John B. Brown
Delta Natural Gas Company, Inc.
3617 Lexington Road
Winchester, KY 40391

In Reference To: Professional services provided in August 2021 for project 343-002
Delta Natural Gas ROR Testimony

	<i>Amount</i>
Professional Fees	\$ 7,912.50
Expenses	
Support Expenses	\$ 79.12
Total Fees and Expenses	<u>\$ 7,991.62</u>
Total Due	<u>\$ 7,991.62</u> KS

If you have any questions regarding this invoice, please let me know. Please remit payment in U.S. funds to:
Accounts Receivable, ScottMadden, Inc., 2626 Glenwood Avenue, Suite 480, Raleigh, NC 27608. Thank you for retaining
ScottMadden.

Sincerely,

Dylan D'Ascendis
Partner

ScottMadden, Inc.
Tax ID: 56-1445505

2021 Rate Case

9-28-21

Project **Delta Natural Gas ROR Testimony**
 In Reference to: **Professional services provided in August 2021 for project 343-002**

		<u>Current Hours</u>	<u>Rate</u>	<u>Current Amount</u>
Professional Fees				
Dylan D'Ascendis	8/10/2021	2.00	470.00	940.00
Review discovery.				
Dylan D'Ascendis	8/13/2021	2.50	470.00	1,175.00
Review discovery.				
Adam Perry	8/3/2021	2.00	365.00	730.00
Drafted responses to data requests				
Adam Perry	8/12/2021	1.00	365.00	365.00
Drafted responses to data requests				
Ryan Kucan	8/3/2021	1.50	255.00	382.50
Drafting discovery requests				
Matthew Howard	8/2/2021	4.50	340.00	1,530.00
Discovery				
Matthew Howard	8/3/2021	6.50	340.00	2,210.00
Discovery				
John Semenza	8/3/2021	4.00	145.00	580.00
Research & writing of Discovery request				
Professional Fees		<u>24.00</u>		<u>7,912.50</u>



Page: 1
 Invoice Date: 09/16/2021
 Invoice Number: 58436658
 Customer Number: 03730-000237000
 Fed Tax ID: 94-1648752

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential

John M Oravec
 PEOPLES NATURAL GAS COMPANY LLC
 STE 200
 375 N SHORE DR
 PITTSBURGH PA 15212-5834

Please Remit To:

Robert Half Management Resources
 12400 COLLECTIONS CENTER DRIVE
 CHICAGO IL 60693

Pay Online: <https://www.roberthalf.com/pay>

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM	Bill Rate	Amount
1	Greene,Victoria	09/10/2021	Oravec,John M	8.00	HRS REG	\$ 110.00	\$ 880.00
Subtotal for Week-Ended: 09/10/2021				8.00	HRS		\$ 880.00

Invoice Subtotal: **\$ 880.00**

TOTAL AMOUNT DUE:	\$ 880.00
--------------------------	------------------

We provide more timely and accurate information to the business community by sharing our accounts receivable information with National Credit Reporting Agencies.	
Any questions regarding this invoice, please call or email: (800) 533-8435 / inquiries.bos@roberthalf.com	For senior accounting and finance project professionals please call: (888) 400-7474

Please detach and return this remittance stub with your payment.

Thank you for choosing Robert Half Management Resources!

Robert Half Management Resources
 12400 COLLECTIONS CENTER DRIVE
 CHICAGO IL 60693

Customer Number	Invoice Number	Total Amount
03730-000237000	58436658	\$ 880.00

0373000023700058436658000880008



Page: 1
 Invoice Date: 10/04/2021
 Invoice Number: 58535751
 Customer Number: 03730-000237000
 Fed Tax ID: 94-1648752

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
 John M Oravec
 PEOPLES NATURAL GAS COMPANY LLC
 STE 200
 375 N SHORE DR
 PITTSBURGH PA 15212-5834

Please Remit To:
 Robert Half Management Resources
 12400 COLLECTIONS CENTER DRIVE
 CHICAGO IL 60693

Pay Online: <https://www.roberthalf.com/pay>

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM	Bill Rate	Amount
1	Greene,Victoria	09/24/2021	Oravec,John M	2.50	HRS REG	\$ 110.00	\$ 275.00
Subtotal for Week-Ended: 09/24/2021				2.50	HRS		\$ 275.00

Invoice Subtotal: **\$ 275.00**

TOTAL AMOUNT DUE:	\$ 275.00
--------------------------	------------------

We provide more timely and accurate information to the business community by sharing our accounts receivable information with National Credit Reporting Agencies.

Any questions regarding this invoice, please call or email:
 (800) 533-8435 / inquiries.bos@roberthalf.com

For senior accounting and finance project professionals please call:
 (888) 400-7474

Please detach and return this remittance stub with your payment.

Thank you for choosing Robert Half Management Resources!

Robert Half Management Resources
 12400 COLLECTIONS CENTER DRIVE
 CHICAGO IL 60693

Customer Number	Invoice Number	Total Amount
03730-000237000	58535751	\$ 275.00

0373000023700058535751000275004



Labor Invoice – DUE UPON RECEIPT

Personal & Confidential

John M Oravec
 PEOPLES NATURAL GAS COMPANY LLC
 STE 200
 375 N SHORE DR
 PITTSBURGH PA 15212-5834

Please Remit To:

Robert Half
 12400 COLLECTIONS CENTER DRIVE
 CHICAGO IL 60693

Pay Online: <https://www.roberthalf.com/pay>

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM	Bill Rate	Amount
1	Greene,Victoria	10/01/2021	Oravec,John M	8.00	HRS REG	\$ 110.00	\$ 880.00
Subtotal for Week-Ended: 10/01/2021				8.00	HRS		<u>\$ 880.00</u>

Invoice Subtotal: \$ 880.00

TOTAL AMOUNT DUE: \$ 880.00

We provide more timely and accurate information to the business community by sharing our accounts receivable information with National Credit Reporting Agencies.

Any questions regarding this invoice, please call or email:
 (800) 533-8435 / inquiries.bos@roberthalf.com

For senior accounting and finance project professionals please call:
 (888) 400-7474

Please detach and return this remittance stub with your payment.

Thank you for choosing Robert Half!

Robert Half
 12400 COLLECTIONS CENTER DRIVE
 CHICAGO IL 60693

Customer Number	Invoice Number	Total Amount
03730-000237000	58575063	\$ 880.00

0373000023700058575063000880002



Page: 1
 Invoice Date: 10/18/2021
 Invoice Number: 58627390
 Customer Number: 03730-000237000
 Fed Tax ID: 94-1648752

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
 John M Oravec
 PEOPLES NATURAL GAS COMPANY LLC
 STE 200
 375 N SHORE DR
 PITTSBURGH PA 15212-5834

Please Remit To:
 Robert Half
 12400 COLLECTIONS CENTER DRIVE
 CHICAGO IL 60693

Pay Online: <https://www.roberthalf.com/pay>

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM	Bill Rate	Amount
1	Greene,Victoria	10/08/2021	Oravec,John M	16.00	HRS REG	\$ 110.00	\$ 1,760.00
Subtotal for Week-Ended: 10/08/2021				16.00	HRS		\$ 1,760.00

Invoice Subtotal: **\$ 1,760.00**

TOTAL AMOUNT DUE:	\$ 1,760.00
--------------------------	--------------------

We provide more timely and accurate information to the business community by sharing our accounts receivable information with National Credit Reporting Agencies.

Any questions regarding this invoice, please call or email:
 (800) 533-8435 / inquiries.bos@roberthalf.com

For senior accounting and finance project professionals please call:
 (888) 400-7474

Please detach and return this remittance stub with your payment.

Thank you for choosing Robert Half!

Robert Half
 12400 COLLECTIONS CENTER DRIVE
 CHICAGO IL 60693

Customer Number	Invoice Number	Total Amount
03730-000237000	58627390	\$ 1,760.00

0373000023700058627390001760000

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
 John M Oravec
 PEOPLES NATURAL GAS COMPANY LLC
 STE 200
 375 N SHORE DR
 PITTSBURGH PA 15212-5834

Please Remit To:
 Robert Half
 12400 COLLECTIONS CENTER DRIVE
 CHICAGO IL 60693

Pay Online: <https://www.roberthalf.com/pay>

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM	Bill Rate	Amount
1	Greene,Victoria	10/15/2021	Oravec,John M	16.00	HRS REG	\$ 110.00	\$ 1,760.00
Subtotal for Week-Ended: 10/15/2021				16.00	HRS		\$ 1,760.00

Invoice Subtotal: **\$ 1,760.00**

TOTAL AMOUNT DUE:	\$ 1,760.00
--------------------------	--------------------

We provide more timely and accurate information to the business community by sharing our accounts receivable information with National Credit Reporting Agencies.	
Any questions regarding this invoice, please call or email: (800) 533-8435 / inquiries.bos@roberthalf.com	For senior accounting and finance project professionals please call: (888) 400-7474

Please detach and return this remittance stub with your payment.

Thank you for choosing Robert Half!

Robert Half
 12400 COLLECTIONS CENTER DRIVE
 CHICAGO IL 60693

Customer Number	Invoice Number	Total Amount
03730-000237000	58672775	\$ 1,760.00



0373000023700058672775001760006

ESSENTIAL/AQUA - EMPLOYEE PROVIDING RATE CASE SUPPORT SERVICES

Employee Number	Employee Title	Location	Cost Center	Cost Center Text	Activity	Billing Month	Hours	Amount
50041	Assistant Controller	ME Rockland	11-SERV-305 Financial Planning & Analysis	Financial Planning & Analysis	M93992	July	72	\$ 6,992.32
50041	Assistant Controller	ME Rockland	11-SERV-305 Financial Planning & Analysis	Financial Planning & Analysis	M93992	August	58	\$ 5,632.79
50041	Assistant Controller	ME Rockland	11-SERV-305 Financial Planning & Analysis	Financial Planning & Analysis	M93992	September	3	\$ 291.34
50041	Assistant Controller	ME Rockland	11-SERV-305 Financial Planning & Analysis	Financial Planning & Analysis	M93992	October	19	\$ 1,845.12
TOTAL								\$ 14,761.57