

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

In the Matter of:

JOINT APPLICATION OF COMMERCIAL)	
PROPANE SERVICE LLC AND OLD BRIDGE)	
GAS UTILITY LLC FOR APPROVAL OF OLD)	CASE NO.
BRIDGE GAS UTILITY LLC’S ACQUISITION)	2024-00382
OF COMMERCIAL PROPANE SERVICE LLC’S)	
UTILITY ASSETS IN OLD BRIDGE)	
SUBDIVISION, DANVILLE, KENTUCKY)	

VERIFIED JOINT APPLICATION

I. INTRODUCTION

Commercial Propane Service LLC (“CPS”) and Old Bridge Gas Utility LLC, (“Old Bridge LLC”), by counsel, respectfully request that the Public Service Commission of Kentucky (the “Commission”) grant authority, to the extent it may be required pursuant to KRS 278.020(6) and (7), for Applicants for approval of Old Bridge LLC’s acquisition of the regulated utility assets (the “Utility”) of CPS in the Old Bridge Subdivision of Danville, Kentucky, state as follows:

II. DESCRIPTION OF PARTIES

Old Bridge LLC, the buyer of the Utility, is a limited-liability company comprised of two members, Timothy Sayers and Rebecca Sayers, who will each have a fifty percent interest in the company. Old Bridge LLC is a newly formed LLC for the purpose of this transaction. Upon the close of the transaction and approval of the asset transfer by the Commission, Old Bridge LLC will enter into an agreement with Sayers LPG LLC, a limited-liability company in which Timothy Sayers and Rebecca Sayers are also the exclusive members each with fifty percent interest in the company, to operate the Utility.

Sayers LPG LLC will be responsible for the operation of the Utility including gas delivery to customers, meter reading, maintenance of the Utility, billing, and any other operational needs for the Utility.

Michael Roberts is the owner and president of CPS. He seeks to retire and exit the industry entirely, including divesting the Utility. CPS is a Kentucky limited-liability company that provides bottled-gas service to customers in Kentucky, installs bulk-plant storage facilities, and repairs and services commercial propane systems. CPS currently owns the Utility, which provides propane gas service to approximately 50 customers. The Utility's assets include an 18,000-gallon propane tank located in the Old Bridge Subdivision in Boyle County, Kentucky. The tank supplies propane gas via underground pipeline to homes, which are all equipped with a regulator and a gas meter. The Utility reads the gas meters monthly and bills customers based on the amount of gas used. The Utility charges a meter fee to cover the cost of meter reading and maintenance of the system as well as billing, compliance, and regulatory expenses that may arise.

As of the date of filing, the Utility does not have any operational or functional problems that would impact Sayers LPG LLC's ability to operate the Utility. Russmar Utility Management ("Russmar") completed an inspection of the Utility's systems in the first week of November and did not report any defects.

III. DESCRIPTION OF TRANSACTION

On October 31, 2024, Old Bridge LLC and CPS entered a Purchase and Sale Agreement in which Old Bridge LLC purchased all Utility assets owned and used in connection with the Utility's propane gas distribution system for \$100,000, which will be

paid in full on the date of closing.¹ The proposed transaction will allow Old Bridge LLC to acquire the Utility's assets. It includes the sale of the propane tank, plant piping, buried gas lines, regulators, meters, and the real property on which the Utility's 18,000-gallon propane tank is located. Old Bridge LLC will also acquire the Utility's accounts receivable and will assume the Utility's assets and liabilities upon the close of the transaction.

IV. TECHNICAL, FINANCIAL, MANAGERIAL ABILITIES

KRS 278.020(6) requires a showing that an acquirer of a utility demonstrate its technical, financial, and managerial abilities to provide service, and Old Bridge LLC meets all the statutory criteria for operating the Utility pursuant to KRS 278.020(6).

Old Bridge LLC has the technical capacity to operate the Utility. Sayers LPG LLC will operate the Utility on agreement with Old Bridge LLC. Mr. Sayers, member of both Old Bridge LLC and Sayers LPG LLC, has worked as an operator in the propane industry for 27 years. Mr. Sayers also has a Class B commercial driver's license with tanker and hazmat endorsements, and has completed the Certified Employee Training Program created by the Propane Education and Resource Counsel created to ensure that members of the propane industry perform job duties safely and effectively, and is necessary for propane marketers to meet the NFPA 58 Liquefied Petroleum Gas Code and NFPA 54 National Fuel Gas Code requirements.

Per its agreement with Old Bridge LLC, Sayers LPG LLC will continue to work with the Utility's current employee Chuck Howell, who has served as a driver and service technician for the Utility. He has extensive firsthand experience with the Utility and will provide continuity of service for the Utility's customers. To comply with regulatory and other compliance requirements, Old Bridge LLC will also contract with Russmar, a firm

¹ A copy of the Purchase and Sale Agreement is attached as Exhibit 1.

that provides regulatory and compliance consultation services to natural gas utilities throughout the Commonwealth. These qualified and experienced personnel will ensure that the Utility's customers continue to receive the same level of service under Old Bridge LLC's ownership as they experienced prior to and during CPS' ownership.

Old Bridge LLC has the financial ability to continue to provide quality propane service to the Old Bridge Subdivision. The Utility is self-sustaining through the fees charged for the propane gas its customers use. Attached are financial reports for the 2023.² In addition, the recent inspections of the system by Russmar and Commission Staff did not suggest that significant capital improvements are needed. Old Bridge LLC will acquire funding for the acquisition through a loan from Bank of the Bluegrass.

Old Bridge LLC has the managerial capacity to continue to provide quality service to the Utility's customers. Mr. Sayers has 27 years of experience in the propane industry. He has worked in both field and corporate capacities overseeing the operation of similar propane utilities. He has overseen the installation of propane systems, the continual operation of natural gas systems, and has performed administrative functions such as billing and managing accounts receivable. Mr. Sayers will manage the Utility and will have a direct ownership investment in the ongoing successful operation of the Utility as a member of both Old Bridge LLC and Sayers LPG LLC. Old Bridge LLC will operate the Utility with the requisite managerial experience to ensure continuous service to all the Utility's customers.

V. THE TRANSACTION IS IN ACCORDANCE WITH LAW, FOR A PROPER PURPOSE, AND IN THE PUBLIC INTEREST

KRS 278.020(7) requires the Commission to approve any proposed acquisition of

² The 2023 Annual Report is attached as Exhibit 2.

Utility assets that is “to be made in accordance with law, for a proper purpose and is consistent with the public interest.” As shown above, the proposed asset transfer of the Utility from CPS to Old Bridge LLC satisfies KRS 278.020(6) because Old Bridge LLC has the technical, financial, and managerial ability to operate the Utility with no detriment to the customers and is otherwise in accordance with applicable law.

The asset transfer of the Utility is also for a proper purpose. CPS owner Mike Roberts is retiring and leaving work in the propane and natural gas industry. As such, CPS needed to find a buyer for the Utility to continue service to the Old Bridge Subdivision customers with safe and reliable propane services. As stated above, given Mr. Sayers’ extensive experience in the propane industry; the continued employment of Mr. Howell, who has firsthand experience with the operation of the Utility and its systems; and the ongoing contractual relationship with Russmar in a regulatory and compliance consulting relationship, Old Bridge LLC is equipped to serve the Utility’s customers. Old Bridge LLC neither anticipates disruption of service for the Utility’s customers under new ownership nor a discernable difference in customer service that Old Bridge LLC will provide from that CPS has provided. Maintaining the safe, reliable, and efficient operation of the Utility in the face of a retiring current owner is a proper purpose.

The proposed transfer is in the public interest. The public interest, as defined by the Commission, requires that a transfer “will not adversely affect the existing level of Utility service or rates or that any potentially adverse effects can be avoided through the Commission’s imposition of reasonable conditions on the acquiring party.”³ As the joint applicants have shown, the transfer of the Utility from CPS to Old Bridge LLC will not

³ *Application for Approval of the Transfer of Control of Kentucky-American Water Company to RWE Aktiengesellschaft and Thames Water Aqua Holdings GmbH*, Case No. 2002-00018, Order at 7 (Ky. PSC May 30, 2002).

impact the level of service that residents of the Old Bridge Subdivision experience with their current propane service. The transition of assets of the Utility system will employ the resources of a current Utility employee, Russmar, and an experienced owner/operator who will be able to ensure quality service for all the Utility's customers. Accordingly, his transaction is in the public interest.

VI. CONCLUSION

For the foregoing reasons, CPS and Old Bridge LLC respectfully request that the Commission approve the application.

/s/ M. Todd Osterloh
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PURCHASE AND SALE AGREEMENT

THIS PURCHASE AND SALE AGREEMENT ("Agreement") is entered into this 31st day of October, 2024 (the "**Effective Date**") by and between **Commercial Propane Service LLC**, a Kentucky limited liability company, whose address is 215 Twin Eagles Lane, Lebanon, KY 40033 ("**Seller**"), and **Old Bridge Gas Utility LLC**, a Kentucky limited liability company, whose address is 3660 Horsemint Trail, Lexington, KY 40509 ("**Buyer**").

WITNESSETH:

WHEREAS, Seller desires to sell and transfer to Buyer, and Buyer desires to acquire and purchase from Seller, all of Seller's right, title, and interest in the hereinafter described assets of Seller, all of which are owned and used in connection with the propane gas distribution utility system owned and operated by Seller in Old Bridge Subdivision in Boyle County, Kentucky (the "System");

WHEREAS, both parties acknowledge that the System is a utility as defined by KRS 278.010(3), and therefore is subject to the jurisdiction of the Kentucky Public Service Commission, as is the transaction contemplated by this Agreement under KRS 278.020(6) and (7); and

WHEREAS, in order to effectuate such transaction, each of the parties hereto is willing to execute this Agreement and to be bound hereby.

NOW, THEREFORE, for and in consideration of the mutual covenants and agreements hereinafter set forth, the parties hereto agree as follows:

1. PURCHASE AND SALE OF ASSETS.

Section 1.1 Assets to Be Sold by Seller. Subject to and upon the terms and conditions set forth in this Agreement, Seller will transfer, convey, assign, and deliver to Buyer, and Buyer will purchase and acquire, at the Closing hereunder, all of Seller's right, title, and interest in and to the following described assets of Seller, which relate to the System (collectively the "Assets"). The Assets include, without limitation, all of the following:

(a) All properties, rights, leases, easements, rights-of-way, and other agreements granting Seller the right and authority to establish, operate, and maintain the System and the Assets in their present location (hereinafter the "Real Property") and the privileges and appurtenances thereunto belonging, including without limitation all of Seller's right, title and interest, if any, in and to that Real Property shown on the plats attached hereto as Exhibit 1.1(a);

(b) all machinery, equipment, tools, propane gas distribution and service pipelines and appurtenant facilities, tanks (both above ground and below ground), and other personal property and fixed assets owned or leased by Seller and used by Seller exclusively in connection with the System (the "**Personal Property**"), all of which are more particularly described on Exhibit 1.1(b) attached hereto;

(c) all of Seller's inventory of propane gas in the tanks (both above ground and below ground) and in the delivery and service pipelines for the System as of the Closing Date (the "**Inventory**");

(d) all of Seller's right, title and interest in the commercial, industrial and residential contract and non-contract customer accounts, customer account contracts, and other rights to provide services to the customers of Seller on the System (the "**Customer Accounts**");

(e) all of Seller's permits, franchises, licenses and governmental approvals relating exclusively to the System, to the extent assignable by Seller (the "**Permits**");

(f) all operating data, books, files, documents and records of Seller relating exclusively to the ownership and operation of the System, including, without limitation, customer lists, financial and accounting records, and other similar documents and records (the "**Records**"); and

(g) all contracts, agreements and arrangements between Seller and any other party which are exclusively related to the ownership or operation of the System, all of which are more particularly described on Exhibit 1.1(g) attached hereto (the "**Contracts**").

Section 1.2 Excluded Assets. Anything to the contrary in Section 1.1 notwithstanding, the Assets shall not include the following assets of Seller (collectively the "**Excluded Assets**"):

(a) all accounts receivable relating to the System accrued prior to the Closing Date, as hereinafter defined;

(b) all accounts and funds of the Seller relating to or arising from the ownership or operation of the System, including all bank accounts, checking accounts, funds and cash of Seller; and

(c) any and all assets of Seller, not used solely for the utility service Seller provides through the System, including those real estate and business assets of Seller relating to the propane business operated from 160 Sulphur Springs Road, Lebanon, Kentucky 40033 (the "**Distribution Business Assets**") transferred to Sayers LPG, LLC, an affiliate of Buyer, pursuant to a separate asset purchase for the Distribution Business Assets the ("**Business APA**") by and between Seller and Sayers LPG, LLC.

Section 1.3 Purchase Price. In consideration of the sale, transfer, assignment, and delivery of the Assets by Seller to Buyer, and in reliance upon the representations and warranties made herein by Seller, Buyer shall pay Seller, in full payment thereof, a purchase price equal to the sum of One Hundred Thousand Dollars (\$100,000.00) (the "**Purchase Price**") as adjusted pursuant to Section 5.6. The Purchase Price shall be paid in full at the Closing, as hereinafter defined.

Section 1.4 No Liabilities Assumed by Buyer. Except for liabilities arising from the Contracts after Closing, the Seller and Buyer acknowledge and agree that Buyer is not assuming

responsibility for and shall have no liability for any debts, obligations, or liabilities of Seller or otherwise with respect to or arising in connection with the ownership or operation of Assets or the System prior to Closing.

2. **CLOSING.** The Closing shall take place at 1:00 p.m. local time on the last day of the System's billing cycle immediately following the date on which the Kentucky Public Service Commission issues its approval of the sale of the Assets contemplated herein (the "**Closing Date**"), provided that if the Closing occurs on any other date, the closing shall be deemed to have occurred on the Closing Date. The Closing shall be held at the offices of Billings Law Firm, PLLC in Lexington, Kentucky, or such other place as the parties may agree upon.

3. **REPRESENTATIONS AND WARRANTIES BY SELLER.** Seller represents and warrants to Buyer as follows:

Section 3.1 Organization. Seller is a limited liability company duly organized and validly existing under the laws of the Commonwealth of Kentucky, with all requisite right and corporate power and authority to enter into this Agreement and the related agreements referred to herein and to carry out the transactions contemplated by this Agreement.

Section 3.2 Execution, Delivery and Performance of Agreement; Authority. Seller has the full power and authority to enter into this Agreement and to carry out the transactions contemplated hereby, with all proceedings required to be taken by it to authorize the execution, delivery and performance of this Agreement and the agreements relating hereto having been properly taken. This Agreement constitutes a valid and binding obligation of Seller enforceable against it in accordance with its terms.

Section 3.3 Consents and Approvals. Seller has obtained all necessary consents and approvals, including lessor and other third-party consents and approvals, necessary to permit Buyer to acquire and to properly and legally own, operate, and manage the Assets and the System.

Section 3.4 Contracts. Seller has delivered to Buyer true, correct, and complete copies of each of the Contracts. Each of the Contracts is in full force and effect according to its terms, and neither the Seller nor, to the best of Seller's knowledge, any other party to any of the Contracts is in default of any term or condition of any of the Contracts. Except for the Contracts, Seller is not a party to, nor are any of the Assets bound by, any other agreement or instrument material to the ownership of the Assets or the operation of the System or with respect to which a default might adversely affect the Seller, the Assets, or the System.

Section 3.5 Customer Accounts. Seller has provided Buyer with a true, accurate, and complete listing of all of Seller's Customer Accounts, and will provide an updated listing on the Closing Date.

Section 3.6 Litigation. There are no claims, legal actions, suits, arbitrations, governmental investigations, or other legal or administrative proceedings, nor any orders, decrees, or judgments in progress, pending or in effect, or to the knowledge of the Seller

threatened, against or relating to the System, the Assets, or the transactions contemplated by this Agreement.

Section 3.7 Compliance with Laws and Other Instruments. Seller has complied in all respects with all existing laws, rules, regulations, ordinances, orders, judgments, and decrees now or hereafter applicable to its operation of the System as presently conducted or the Assets. Seller has all permits and other authorizations necessary for the operation and maintenance of the System and all such permits and authorizations are in full force and effect and Seller has fully and timely complied with the terms and conditions thereof.

Section 3.8 Title to Assets. Seller has good and marketable title to the Assets. None of the Assets is, or at the Closing will be, subject to any mortgage, pledge, lien, charge, security interest, encumbrance, restriction, lease, license, easement, liability, or adverse claim of any nature whatsoever, direct or indirect, whether accrued, absolute, contingent, or otherwise.

Section 3.9. Real Property. Seller has good and marketable title to, or a valid and binding leasehold interest in, those parcels and tracts of land and those leases, licenses, easements or rights of way used in operation of the System, together with all fixtures, fittings, structures, and other improvements erected therein or thereon and all appurtenances thereto. The Real Property includes but is not necessarily limited to the property described in Exhibit 1a(a).

Section 3.10. Condition of Assets. The Assets are sufficient to operate the System as currently conducted and are in good condition, normal wear and tear excepted.

Section 3.11. Insurance. Seller maintains and has maintained appropriate insurance necessary for the full protection of all of the Assets, the System, operations, products and services. All such policies are in full force and effect and Seller will cause such polies to be outstanding and in full force and effect up to the Closing Date.

Section 3.12 Records. The Records are complete and correct in all material respects, and have been maintained by Seller in accordance with good accounting procedures.

Section 3.13. Material Omissions. Independent of an din addition to the foregoing representations and warranties contained in this Article 3, neither this Agreement nor any written statement, list, certificate, or other information furnished by or on behalf of Seller to Buyer contains an untrue statement of a material fact or omits to state a material fact necessary to make the statements contained herein or therein not misleading.

4. REPRESENTATIONS AND WARRANTIES BY BUYER.

Buyer represents and warrants to the Seller as follows:

Section 4.1 Organization. Buyer is a limited liability company duly organized and validly existing under the laws of the Commonwealth of Kentucky, with all requisite right and corporate power and authority to enter into this Agreement and the related agreements referred to herein and to carry out the transactions contemplated by this Agreement and to carry on its

business as now being conducted and to own, lease or operate its properties.

Section 4.2 Execution, Delivery and Performance of Agreement; Authority. Buyer has the full power and authority to enter into this Agreement and to carry out the transactions contemplated hereby, with all proceedings required to be taken by it to authorize the execution, delivery, and performance of this Agreement and the agreements relating hereto having been properly taken. This Agreement constitutes a valid and binding obligation of Buyer enforceable against it in accordance with its terms.

Section 4.3 Consents and Approvals. Buyer has obtained all necessary consents and approvals, including lessor and other third-party consents and approvals, necessary to permit Buyer to acquire and to properly and legally own, operate, and manage the Assets and the System.

Section 4.4 Litigation. There is no legal action, suit, arbitration, governmental investigation, or other legal or administrative proceeding, nor any order, decree or judgment in progress, pending or in effect, or to the knowledge of Buyer threatened, against or relating to Buyer in connection with or relating to the transactions contemplated by this Agreement.

5. ADDITIONAL AGREEMENTS OF SELLER.

Section 5.1 Access to Information and Documents. Upon reasonable notice and during regular business hours, Seller will give the Buyer and the Buyer's agents, employees, attorneys, and accountants full access to Seller's personnel, operations, properties, documents, contracts, books, records, and other information of or relating to the Assets and the operation of the System.

Section 5.2 Management Agreement. Contemporaneously with the execution of this Agreement, Seller and Buyer will enter into a Management Agreement, the form of which is attached as **Exhibit 5.2**. Until the Closing Date, Seller shall continue to fulfill its obligations under the Management Agreement.

Section 5.3 Further Documents and Actions. From and after the Closing Date, Seller shall, upon the reasonable request of the Buyer, execute, acknowledge, and deliver all such further documents and take all such other actions as may be required to convey, transfer, and vest in Buyer title to the Assets and to protect Buyer's respective rights, title, and interest in and to all of the Assets and as may be appropriate otherwise to carry out the transactions contemplated by this Agreement.

Section 5.4 Property Received by Seller after Closing. From and after the Closing Date, Buyer shall have the right and authority to collect for the account of Buyer all of the Assets intended to be transferred to Buyer pursuant to this Agreement and all payments, fees, and other funds arising from or generated in any way from the operation of the System and accruing on and after the Closing Date. Seller agrees that it will transfer or deliver to Buyer, promptly after the receipt thereof, any property or payments Seller receives after the Closing Date in respect of or payment for any accounts, sales, orders, or any other item arising from Buyer's operation of the System on and after the Closing Date.

Section 5.5 Assignment of Real Property At the Closing, Seller will deliver to Buyer an Assignment under which Seller will transfer and assign to Buyer all of Seller's right, title and interest in the Real Property.

Section 5.6 Right of Set Off and Adjustment of Purchase Price. Pursuant to Article XIII of the Business APA between Seller and Sayers LPG, LLC, an affiliate of Buyer. Seller has agreed to set off any Losses (as that term is defined in the Business APA) of Sayers LPG, LLC pursuant to the Business APA against the Purchase Price defined herein. In the event that Sayers LPG, LLC suffers any Losses under the Business APA that are not paid prior to the Closing then the amount of said Losses shall be set off against the Purchase Price, and the Purchase Price shall be adjusted downwards in the amount of the Loss. In the event that Sayers LPG, LLC has provided notice of any claim for indemnification under the Business APA prior to Closing, but the amount of the Losses has not been determined, then Sayers LPG, LLC may withhold an amount reasonably necessary to make it whole from the Purchase Price. Upon a final determination of the amount of Loss, the amount of Loss shall be set off against the Purchase Price and retained by Buyer and, in the event that the amount withheld exceeds the amount of Losses, Buyer will promptly remit the difference to Seller.

6. ADDITIONAL AGREEMENTS OF BUYER.

Section 6.1 Payments to Creditors. Buyer shall pay in full and discharge when due all debts, charges, bills, and claims relating to the ownership or operation of the System and the Assets on or after the Closing Date.

Section 6.2 Further Documents and Actions. From and after the Closing Date, Buyer shall, upon the reasonable request of Seller, execute, acknowledge, and deliver all such further documents and take all such other actions as may be appropriate to carry out the transactions contemplated by this Agreement.

7. CONDITIONS TO THE OBLIGATIONS OF BUYER. The obligations of the Buyer to purchase the Assets shall be subject to the fulfillment of the following conditions at or prior to the Closing Date, any or all of which may be waived in writing in whole or in part by Buyer.

Section 7.1 Representations and Warranties. The representations and warranties of Seller contained herein shall be true and correct on and as of the Closing Date with the same force and effect as if made on and as of the Closing Date.

Section 7.2 Covenants and Conditions. Seller shall in all respects have performed its obligations and agreements and complied with all covenants and conditions contained in this Agreement to be performed or complied with them on or before the Closing Date.

Section 7.3 Instruments of Conveyance. Seller shall have delivered to the Buyer such deeds, assignments, bills of sale, releases and other instruments of conveyance, transfer and assignment, all in form and substance reasonably satisfactory to Buyer.

Section 7.4 Satisfactory Due Diligence. Buyer shall have performed such due diligence investigation and analysis concerning the Assets and the System as Buyer deems appropriate, and the results of such due diligence and analysis shall be satisfactory to Buyer in its sole discretion.

Section 7.5 Regulatory Approval. The Kentucky Public Service Commission and any other governmental or regulatory entity whose approval or consent is required under applicable law shall have issued its approval or consent, satisfactory in form and substance to Buyer, authorizing the consummation of the transactions contemplated by this Agreement.

8. CONDITIONS TO OBLIGATIONS OF SELLER. The obligations of Seller to consummate and close the transactions contemplated in this Agreement shall be subject to the fulfillment at or prior to the Closing Date of each of the following conditions, any or all of which may be waived in writing in whole or in part by Seller.

Section 8.1 Representations and Warranties. The representations and warranties of Buyer contained herein shall be true and correct on and as of the Closing Date with the same force and effect as if made on and as of the Closing Date.

Section 8.2 Covenants and Conditions. Buyer shall in all respects have performed its obligations and agreements and complied with all covenants and-conditions contained in this Agreement to be performed or complied with by it on or before the Closing Date.

Section 8.3 Regulatory Approval. The Kentucky Public Service Commission and any other governmental or regulatory entity whose approval or consent is required under applicable law shall have issued its approval or consent, satisfactory in form and substance to Seller, authorizing the consummation of the transactions contemplated by this Agreement.

9. INDEMNIFICATION.

Section 9.1 Indemnification by Seller. (a) Seller hereby agrees to indemnify and hold harmless the Buyer from, against, and in respect of, and shall on demand reimburse the Buyer for, the following:

(i) Any and all loss, liability, or damage suffered or incurred by Buyer by reason of any untrue representation, breach of warranty, or nonfulfillment of any covenant or agreement by Seller contained herein or in any certificate, document, or instrument delivered to Buyer pursuant hereto or in connection herewith;

(ii) Any claims, expenses, damages, or other losses incurred by Buyer as a result of, or arising, from the Seller's ownership or operation of the Assets or the System prior to the Closing Date; and

(iii) Any and all actions, suits, proceedings, claims, demands, assessments, judgments, costs, and expenses, including without limitation reasonable legal fees and expenses, arising from any of the foregoing.

(b) If any claim covered by Section 9.1(a) above is asserted against the Buyer by a third party, the Buyer shall promptly give Seller notice thereof and give Seller an opportunity to defend or settle the same with counsel of their choice and at their sole expense, and at the request of Seller, the Buyer shall extend its full cooperation in connection with such defense, subject to reimbursement for actual out-of-pocket expenses incurred by it as a result of the request by Seller. If Seller fails to defend said claim within a reasonable time, the Buyer shall be entitled to assume the defense thereof, and Seller shall be bound by the results obtained by the Buyer with respect to such claim, and Seller shall be liable to Buyer for the expenses incurred by Buyer in such defense, including without limitation reasonable attorney's fees and any settlement payments.

Section 9.2 Indemnification by Buyer. (a) Buyer hereby agrees to indemnify and hold harmless Seller from, against, and in respect of, and shall on demand reimburse Seller for, the following:

(i) Any and all loss, liability, or damage suffered or incurred by Seller by reason of any untrue representation, breach of warranty, or nonfulfillment of any covenant or agreement by Buyer contained herein or in any certificate, document, or instrument delivered to Seller pursuant hereto or in connection herewith;

(ii) Any claims, expenses, damages, or other losses incurred by Seller as a result of, or arising from, the ownership or operation of the Assets or the System on or after the Closing Date; and

(iii) Any and all actions, suits, proceedings, claims, demands, assessments, judgments, costs and expenses, including without limitation reasonable legal fees and expenses, arising from any of the foregoing.

(b) If any claim covered by Section 9.2(a) above is asserted against Seller by a third party, Seller shall promptly give Buyer notice thereof and give Buyer an opportunity to defend or settle the same with counsel of its choice and at its sole expense, and at the request of Buyer, Seller shall extend their cooperation in connection with such defense, subject to reimbursement for actual out-of-pocket expenses incurred by Seller as a result of the request by Buyer. If Buyer fails to defend said claim within a reasonable time, Seller shall be entitled to assume the defense thereof, and Buyer shall be bound by the results obtained by Seller with respect to such claim, and Buyer shall be liable to Seller for their expenses incurred in such defense, including without limitation reasonable attorney's fees and any settlement payments.

10. TAXES AND EXPENSES. Buyer shall be responsible for, and shall pay in a timely manner, any and all sales, use, transfer, and other taxes and other fees that may be due and payable in connection with the sale and transfer of the Assets under this Agreement. Any and all ad valorem taxes and assessments with respect to the Assets shall be pro-rated between Seller and Buyer as of the Closing Date.

11. GENERAL PROVISIONS.

Section 11.1 Survival of Representations and Warranties. All of the respective statements, representations, warranties, indemnities, covenants, and agreements made by each of the parties hereto shall survive and continue to be enforceable after the Closing Date through any applicable statutes of limitation period.

Section 11.2 Notices. Any notice, request, information or other document to be given hereunder (collectively, "Notice") to any of the parties by any other party shall be in writing and delivered personally, sent by a nationally recognized overnight courier delivery service or sent by certified mail, return receipt requested, postage prepaid, to the addresses set forth in opening paragraph of this Agreement. Any such Notice shall be deemed to have been given and shall be effective on and as of (a) the date delivered, if personally delivered, (b) the date deposited with such courier delivery service, if sent in that manner, or (c) the date deposited in a regularly maintained receptacle for the deposit of U.S. Mail, if mailed as set forth above. Any party may change the address to which Notices are to be sent to it by giving written Notice of such change of address to the other parties in the manner herein provided for giving Notice.

Section 11.3 Entire Agreement and Amendment. This Agreement, including all of the Exhibits hereto, all of which are hereby incorporated as a part of this Agreement by this reference, constitutes the entire agreement of the parties with respect to the subject matter hereof and may not be modified, amended or terminated except by a written agreement specifically referring to this Agreement signed by all of the parties hereto.

Section 11.4 Waiver. No waiver of any term or provision hereof or of any breach or default hereunder shall be considered valid unless in writing and signed by the party giving such waiver, and no such waiver shall be deemed a waiver of any other term or provision or of any subsequent breach or default of the same or similar nature.

Section 11.5 Binding Effect. This Agreement shall be binding upon and inure to the benefit of each party hereto and its respective heirs, personal representatives, successors and assigns.

Section 11.6 Headings. The section headings contained herein are for the purposes of convenience only and are not intended to define or limit the contents of said sections.

Section 11.7 Counterparts. This Agreement may be executed in one or more counterparts, all of which taken together shall be deemed one original.

Section 11.8 Governing Law. This Agreement and all amendments hereto shall be governed by and construed in accordance with the law of the Commonwealth of Kentucky applicable to contracts made and to be performed therein. Buyer and Seller agree that exclusive venue and jurisdiction for any dispute arising under this Agreement shall be located in Fayette County, Kentucky, except that to the extent a dispute relates to real property rights, any court having exclusive jurisdiction over such rights in the location of the System shall be an appropriate venue.

Section 11.9 Severability. If any provision of this Agreement is determined to be illegal or unenforceable, such provision will be deemed amended to the extent necessary to conform to applicable law or, if it cannot be so amended without materially altering the intention of the parties, it will be deemed stricken and the remainder of the Agreement shall remain in full force and effect.

Section 11.10 Assignability. None of the parties hereto shall have the right, without the prior written consent of the other parties hereto, to assign any of its rights or delegate any of its duties hereunder, except that Buyer may assign any or all of its respective rights and to delegate any or all of its respective duties and obligations hereunder to any other entity which is owned, controlled by or under common control with the Buyer; provided, however, that no such assignment or delegation shall release the Buyer from its respective duties, liabilities and obligations to the Seller hereunder.

Section 11.11 Expenses. Each party shall pay its own expenses in connection with the preparation and performance of this Agreement and the consummation of the transactions contemplated hereby, including without limitation all fees and expenses of investment bankers, financial advisors, legal counsel, independent accountants and actuaries.

12. **TERMINATION.**

Section 12.1. Termination. In addition to any other provision of this Agreement authorizing the termination of this Agreement, this Agreement may be terminated at any time prior to the Closing only as follows:

(i) By mutual consent of the parties;

(ii) By Buyer by providing written notice, if there has been a material misrepresentation, breach of warranty or breach of a covenant on the part of Seller; if events have occurred which have made it impossible to satisfy a condition precedent to the Buyer's obligation to consummate the transaction; or if Buyer is unsatisfied with its due diligence investigation or analysis, in its sole discretion pursuant to Section 7.4; or

(iii) By either Buyer or Seller by providing written notice if the transactions contemplated hereby have not been consummated by the one (1) year anniversary of the Effective Date, provided that a party will not be entitled to terminate this Agreement pursuant to this Section **Error! Reference source not found.** if (i) that party's breach of this Agreement has prevented the consummation of the transactions contemplated hereby at or prior to such time, or (ii) that party has failed to satisfy any condition that such party was required to satisfy under the terms of this Agreement.

Section 12.2. Effect of Termination. In the event of the termination of this Agreement as provided in Section **Error! Reference source not found.**, this Agreement will immediately become void and there will be no liability or obligation hereunder on the part of the parties, except for the provisions of Article 14, which will survive any such termination, and except for liability


for any breach of this Agreement prior to the time of such termination.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to duly executed by their authorized representatives as of the date set forth below.

[SIGNATURE BLOCK ON NEXT PAGE]

Seller:


Commercial Propane Service LLC

By: 
Michael W. Roberts, its sole Member

Date: 10/31/2024

Seller:

Old Bridge Gas Utility LLC

By: 
Timothy Sayers, its authorized Member

Date:  10/31/2024

EXHIBIT 1.1(a)
Real Property

Title to or right, title and interest to use Lot of the Final Plat Amendment 1, Old Bridge Section 5, of Record in the Boyle County Clerk's Office at Plat 1462B, for the purpose of locating a propane storage tank.

All of Seller's right, title, and interest, in and to those easements and rights of way shown or identified on the attached plats of Old Bridge Subdivision in Boyle County, Kentucky, some of which plats are of record at Reference File Numbers 325B, 326A, 332B, 356B, 357A, 443B, 690B, 970B, 980B, 1323A, 1462A, 1462B, and 1508A in the Boyle County Court Clerk's office.

EXHIBIT 1.1(b)
Personal Property

<u>Quantity</u>	<u>Description</u>
1	18,000 gallon supply tank (above ground)
~5,280	2" main (plastic)
3	1,000 gallon supply tanks (underground)
65	Customer meters

EXHIBIT 1.1(g)
Contracts

None

EXHIBIT 5.2
Management Agreement

MANAGEMENT AGREEMENT

This Management Agreement (this “Agreement”) is made and entered into as of the 31st day of October (the “Effective Date”), by and between (i) **Commercial Propane Service LLC**, a Kentucky limited liability company (“Owner”) and (ii) **Old Bridge Gas Utility LLC** a Kentucky limited liability company (“Manager”).

WHEREAS, Owner, is the owner of that certain propane gas distribution utility system owned and operated by Seller in Old Bridge Subdivision in Boyle County, Kentucky (the “System”);

WHEREAS, both parties acknowledge that the System is a utility as defined by KRS 278.010(3), and therefore is subject to the jurisdiction of the Kentucky Public Service Commission (the “KPSC”);

WHEREAS, contemporaneously with the execution of this Agreement, the parties have entered into that certain Purchase and Sale Agreement for the sale of the System by Owner to Manager (the “Purchase Agreement”);

WHEREAS, Owner Desires to retain the services of Manager as an independent contractor, and Manager desires to provide certain administrative and ministerial services to Owner relating to the operation of the System during the period between the execution of the Purchase Agreement, and closing of the transactions contemplated therein.

NOW, THEREFORE, in consideration of the foregoing and of the covenants herein contained, and for other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the parties hereto agree as follows:

1. Engagement; Scope of Services. Owner hereby agrees to retain Manager to provide the Services, and Manager hereby agrees to provide the Services, as may be needed and/or requested by Owner, and to serve in such capacity, upon the terms and conditions set forth in this Agreement. Manager agrees to use its commercially reasonable efforts and to devote the time, attention, and energies necessary to perform the Services. Manager shall supply the personnel and expertise as are needed to provide the Services. Without limiting the generality of the foregoing, the “Services” shall include, without limitation: (i) the purchasing of all propane inventory needed for the System; (ii) the billing of all customer accounts; (iii) the connection and disconnection of customers to the System; (iii) the handling of all customer relations and queries; (iv) the receipt of all funds from customers and collections of delinquent amounts; (v) the routine inspection and maintenance of the System, subject to any limitations elsewhere in this Agreement; (vi) the maintenance of all required books and records; (vii) the preparation of any require reports to or filings for the KPSC; and (viii) any other general administrative functions as needed from time to time. Notwithstanding the foregoing, the Services are not intended to include and shall not be interpreted to include transfer of legal control of the System including (a) final decision-making authority for the System’s management and operations or (b) ownership of assets.

2. Term. This Agreement shall commence upon the Effective Date and shall terminate upon (a) the Closing as contemplated by the Purchase Agreement, (b) the termination of the Purchase Agreement, or (c) the mutual written agreement of the parties.

3. Costs, Expenses and Fees.

(a) Costs and Expenses. Manager shall be responsible for all costs and expenses incurred in connection with the provision of Services during the Term, except as set forth in Paragraph 4. Contemporaneously with the execution of this Agreement, Manager shall pay Owner an amount equal to the propane inventory stored at the System as of October 1, 2024, being equal to Four Thousand Six Hundred Eighty (4,680) gallons at a cost of 79.4/100 Dollars (\$0.794) per gallon, for a total cost of Three Thousand Seven Hundred Fifteen and 92/100 Dollars (\$3,715.92). Owner shall remain responsible for all costs or expenses relating to the System prior to the Effective Date.

(b) Fees. In return for performance of Services, Manager shall be entitled to retain all customer revenue from the operation of the System received during the Term, including revenues received for propane used prior to the beginning of the Term.

(c) Termination. In the event that this Agreement is terminated pursuant to Section 2(b) or 2(c), then Manager shall be responsible for all costs incurred during the Term and shall be entitled to retain all revenues received during the Term. Notwithstanding the foregoing, in the event this Agreement is terminated pursuant to Section 2(b) or 2(c), Seller shall pay Manager for the propane inventory stored at the System as of the termination date at Manager's cost as reflected in its books and records

4. Limitations on Costs and Expenses. During the Term, Owner shall remain responsible for the following costs and expenses:

- (a) Capital expenditures in excess of \$5,000.00;
- (b) All costs and expenses for any repairs or improvements required by the KPSC in connection with the transfer of the System as contemplated by the Purchase Agreement;
- (c) all costs and expenses incurred in connection with its agreement with Russmar for inspection and other services relating to the System; and
- (d) all costs and expenses incurred in connection with the Purchase Agreement and satisfying any obligations or conditions of Owner under the Purchase Agreement, including the acquisition of any property rights.

5. Owner Cooperation and Obligations. During the Term, Owner shall cooperate with and provide Manager with access to the System and all historical records as needed for Manager to perform the Service. During the term, Owner shall maintain liability and casualty insurance policies in the same amounts as are in place immediately prior to the Effective Date.

6. Indemnification. Each party shall indemnify, defend, protect, hold harmless, and release the other, its officers, agents, and employees, from and against any and all claims, loss, proceedings, damages, causes of action, liability, costs, or expense (including attorneys' fees and

witness costs) arising from or in connection with, or caused by any act, omission, or negligence of such indemnifying party or its agents, employees, contractors, subcontractors, or invitees in connection with the Services or the transactions contemplated by this Agreement.

7. Notices. All notices, requests, demands and other communications required or permitted to be given or made under this Agreement, or any other agreement executed in connection therewith, shall be in writing and shall be deemed to have been given on the date of delivery personally or upon deposit in the United States mail postage prepaid by registered or certified mail, return receipt requested, to the appropriate party or parties at the following addresses (or at such other address as shall hereafter be designated by any party to the other parties by notice given in accordance with this Section 6):

If to Owner:

Commercial Propane Service LLC
215 Twin Eagles Lane
Lebanon, KY 40033

If to Manager:

Old Bridge Gas Utility LLC
3660 Horsemint Trail
Lexington, KY 40509

8. Independent Contractor Status. In all matters related to this Agreement, Manager will be acting as an independent contractor, and neither Manager nor anyone employed by Manager will be an employee of Owner or any of its Affiliates, within the meaning or application of any federal, state or local income or unemployment insurance laws, employee benefit laws, social security, workers' compensation or industrial laws, or otherwise. If requested by Owner, Manager shall provide evidence satisfactory to Owner of each quarterly deposit Manager remits to the Internal Revenue Service. Manager shall be responsible for all taxes owed on amounts paid to it under this Agreement.

9. Assignment; Subcontract. Neither party hereto shall assign, transfer, pledge, or otherwise encumber its rights or delegate its duties under this Agreement without the prior written consent of the other party hereto and any such assignment, transfer, pledge or encumbrance without such other party's consent, which shall not be unreasonably withheld, shall be null and void. Manager may subcontract the performance of some or all of the Services to one or more third parties; provided that each such third party shall be acceptable to Owner in Owner's reasonable discretion. Any subcontract between Manager and a third party shall bind the third party to all material provisions of this Agreement, but shall not relieve Manager from any of its duties and obligations hereunder.

10. Further Assurances. The parties hereto shall execute and deliver all documents and perform all further acts that may be reasonably necessary to perform the obligations and consummate the transactions contemplated by this Agreement, so long as such does not expand the obligations herein set forth unless agreed mutually by both parties.

11. Waiver. Any waiver of, delay or failure to exercise a right with respect to this Agreement, or with respect to any other matters arising in connection with this Agreement, by either party hereto shall not be deemed a waiver with respect to any other such matter.

12. Captions. All titles, subject headings, section titles, and similar items are provided for the purpose of reference and convenience only and are not intended to be inclusive, definitive or to affect ~~the meaning~~ or the content or scope of this Agreement.

13. Choice of Law. This Agreement shall be governed by, construed and enforced in accordance with the laws of the Commonwealth of Kentucky without giving effect to the principles of conflicts of laws.

14. Entire Agreement: Amendments. This Agreement constitutes the entire understanding and agreement among Owner and Manager with regard to all matters herein, and supersedes any prior agreements and discussions between the parties. There are no other agreements, conditions or representations, oral or written, expressed or implied with regard thereto. This Agreement may be amended only by a writing, signed by all parties.

15. Severability. Should any provision of this Agreement be held invalid or unenforceable in any jurisdiction, such provision shall be invalid or unenforceable only to the extent of such invalidity or unenforceability without in validating or rendering unenforceable any other provision hereof or such provision in any other jurisdiction.

16. Compliance With Laws. Any provisions hereof to the contrary notwithstanding, Owner and Manager shall observe and abide by and perform all of their respective duties, responsibilities and obligations hereunder in accordance with all applicable law.

17. Counterparts. This Agreement may be executed in any number of counterparts, and all such counterparts executed and delivered, each as an original, shall constitute but one and the same instrument executed and delivered, each as an original, shall constitute but one and the same instrument.

18. Singular/Plural. Unless the context requires otherwise, all words used in this Agreement in the singular number shall extend to and include the plural and all words used in the plural number shall extend to and include the singular.

IN WITNESS WHEREOF, the parties have executed this Agreement as of the Effective Date:

Owner:
Commercial Propane Service LLC

Manager:
Old Bridge Gas Utility LLC

By: _____
Michael W. Roberts,
its sole Member

By: _____
Timothy Sayers,
Its authorized Member

3001800 Commercial Propane Service, LLC d/b/a Bright's Propane Service, Inc. 01/01/2023 - 12/31/2023

Title Page

Name of Respondent	Addr Line 1	Addr Line 2	City	State	Zip
Class C and D Natural Gas Companies					
Annual Report of					
Respondent	Adrian Roberts	160 Sulphur Springs Road	160 Sulphur Springs Road	Lebanon	KY 40033

3001800 Commercial Propane Service, LLC d/b/a Bright's Propane Service, Inc. 01/01/2023 - 12/31/2023

Principal Payment and Interest Information

	Amount	Yes/No
Amount of Principal Payment During Calendar Year	\$0.00	
Is Principal Current?	Y	
Is Interest Current?	Y	

3001800 Commercial Propane Service, LLC d/b/a Bright's Propane Service, Inc. 01/01/2023 - 12/31/2023

Services Performed by Independent CPA

Yes/No	A/C/R
Are your financial statements examined by a Certified Public Accountant?	
Enter Y for Yes or N for No	N
If yes, which service is performed?	
Enter an X on each appropriate line	
Audit	
Compilation	
Review	
Please enclose a copy of the accountant's report with annual report.	

3001800 Commercial Propane Service, LLC d/b/a Bright's Propane Service, Inc. 01/01/2023 - 12/31/2023

Additional Information Required

Case Num	Date	Explain

3001800 Commercial Propane Service, LLC d/b/a Bright's Propane Service, Inc. 01/01/2023 - 12/31/2023

General Information 1 - 3 (Ref Page: 1)

	Name	Address	City	State	Phone
Give the location, including street and number, and TELEPHONE NUMBER of the principal office in KY.	principal office in KY	Commercial Propane 160 Sulphur Springs Road	Lebanon	KY	(270) 699-9437
Name, title, address and telephone number with area code of the person to be contacted concerning this report	Adrian Roberts	160 Sulphur Springs Road	Lebanon	KY	
Give name and title of officer having custody of the books of account					
address of office and telephone number with area code where the books of account are kept					

3001800 Commercial Propane Service, LLC d/b/a Bright's Propane Service, Inc. 01/01/2023 - 12/31/2023

General Information 4,5 (Ref Page: 1)

List

Name of State under the laws of which respondent is incorporated and date of incorporation. If incorporated under a special law, give reference to such law. Kentucky

If respondent controls or is controlled by any other corporation, business trust or similar organization, give a concise explanation of the manner and extent of control.

3001800 Commercial Propane Service, LLC d/b/a Bright's Propane Service, Inc. 01/01/2023 - 12/31/2023

General Information 6. (Ref Page: 1)

Last Name	First Name	Percent Ownership	Bus. Address
Give the names and address of the ten major stockholders of the respondent and the voting powers of each at the end of the year.			
Roberts	Michael	100.0000	160 Sulphur Springs Road Lebanon KY 40033

3001800 Commercial Propane Service, LLC d/b/a Bright's Propane Service, Inc. 01/01/2023 - 12/31/2023

General Information 7. (Ref Page: 1)

	Count
Number of Full-time employees	3
Number of Part-time employees	

3001800 Commercial Propane Service, LLC d/b/a Bright's Propane Service, Inc. 01/01/2023 - 12/31/2023

General Information 8. (Ref Page: 1)

City or Town	Community	County
Lebanon		Marion

3001800 Commercial Propane Service, LLC d/b/a Bright's Propane Service, Inc. 01/01/2023 - 12/31/2023

Principal Officers (Ref Page: 1)

Title	Last Name	First Name	Percent Ownership	Bus. Address	Salary or Fee
Owner	Roberts	Michael	100.0000	160 Sulphur Springs Road	\$0.00

3001800 Commercial Propane Service, LLC d/b/a Bright's Propane Service, Inc. 01/01/2023 - 12/31/2023

Balance Sheet - Assets and Other Debts (Ref Page: 2)

	Balance First of Yr	Balance End of Yr
UTILITY PLANT		
Utility Plant (101-107, 114, 116)		
Less: Accum. Prov. for Depr., Depl., and Amortization (108,111,115)		
Net Utility Plant		
OTHER PROPERTY AND INVESTMENTS		
Non-Utility Property-Net (121-122)		
Other Investments (124)		
Special Funds (128)		
Total Other Property and Investments		
CURRENT AND ACCRUED ASSETS		
Cash (131)		
Temporary Cash Investments (136)		
Notes Receivable (141)		
Customer Accounts Receivable (142)		
Other Accounts Receivable (143)		
Accum. Prov. For Uncollectible Accts - CR (144)		
Plant Materials and Operating Supplies (154)		
Gas stored - Current (164.1)		
Prepayments (165)		
Miscellaneous Current and Accrued Assets (174)		
(174)	\$88,713.06	\$62,276.16
Total Current and Accrued Assets	\$88,713.06	\$62,276.16
DEFERRED DEBITS		
Unamortized Debt Expense (181)		
Extraordinary Property Losses (182.1)		
Miscellaneous Deferred Debits (186)		
Def. Losses From Disposition of Util. Plt. (187)		
Unamort. Loss on Reacquired Debt (189)		
Accum. Deferred Income taxes (190)		
Unrecovered Purchased Gas Costs (191)		
Total Deferred Debits		

3001800 Commercial Propane Service, LLC d/b/a Bright's Propane Service, Inc. 01/01/2023 - 12/31/2023

Balance Sheet - Assets and Other Debts (Ref Page: 2)

	Balance First of Yr	Balance End of Yr
TOTAL ASSETS AND OTHER DEBITS	\$88,713.06	\$62,276.16

3001800 Commercial Propane Service, LLC d/b/a Bright's Propane Service, Inc. 01/01/2023 - 12/31/2023

Balance Sheet - Liabilities and Other Credits (Ref Page: 3)

	Balance First of Yr.	Balance End of Yr.
PROPRIETARY CAPITAL		
Capital Stock Issued (201)		
Preferred Stock Issued (204)		
Miscellaneous Paid-In Capital (211)		
Discount on Capital Stock (213)		
Capital Stock Expense (214)		
Appropriated Retained Earnings (215)		
Unappropriated Retained Earnings (216)	\$88,713.06	\$62,276.16
Reacquired Capital Stock (217)		
Total Proprietary Capital	\$88,713.06	\$62,276.16
LONG-TERM DEBT		
Bonds (221)		
Advances From Associated Companies (223)		
Other Long-Term Debt (224)		
Total Long-Term Debt		
OTHER NONCURRENT LIABILITIES		
Accumulated Provision for Property Insurance (228.1)		
Accumulated Provision for Injuries and Damages (228.2)		
Accumulated Provision for Pensions and Benefits (228.3)		
Accumulated Miscellaneous Operating Provisions (228.4)		
Total Other Noncurrent Liabilities		
CURRENT AND ACCRUED LIABILITIES		
Notes Payable (231)		
Accounts Payable (232)		
Notes Payable to Associated Companies (233)		
Accounts Payable to Associated Companies (234)		
Customer Deposits (235)		
Taxes Accrued (236)		
Interest Accrued (237)		
Miscellaneous Current and Accrued Liabilities (242)		
Total Current and Accrued Liabilities		
DEFERRED CREDITS		

3001800 Commercial Propane Service, LLC d/b/a Bright's Propane Service, Inc. 01/01/2023 - 12/31/2023

Balance Sheet - Liabilities and Other Credits (Ref Page: 3)

	Balance First of Yr.	Balance End of Yr.
Customer Advances for Construction (252)		
Other Deferred Credits (253)		
Accum. Deferred Investment Tax Credits (255)		
Accum. Deferred Income Taxes (281-283)		
Total Deferred Credits		
TOTAL LIABILITIES AND OTHER CREDITS	\$88,713.06	\$62,276.16

3001800 Commercial Propane Service, LLC d/b/a Bright's Propane Service, Inc. 01/01/2023 - 12/31/2023

Analysis of Gas Utility Plant and Accumulated Provisions for Depr., Depletion and Amort. (Ref Page: 4)

	Amount
Gas Plant In-Service - Classified (From pg 5 line 42) (101)	
Property Under Capital Leases (101.1)	
Gas Plant Purchased or Sold (102)	
Completed Construction Not Classified (106)	
Total	
Gas Plant Leased to Others (104)	
Gas Plant Held for Future Use (105)	
Construction Work in Progress - Gas (107)	
Gas Plant Acquisition Adjustments (114)	
Other Gas Plant Adjustments (116)	
Total Utility Plant (fwd to Balance Sheet pg 1 Utility Plant (101-107,114,116))	
Less:	
Accumulated Provision for Depreciation of Gas Utility Plant (108)	
Accumulated Provision for Amortization and Depletion of Gas Utility Plant (111)	
Accumulated Provision for Amortization of Gas Plant Acquisition Adjustments (115)	
Total (Forward to Balance Sheet pg 1 Line: Less:(108,111,115))	
Net Utility Plant (fwd. to Balance Sheet - Line Net Utility Plant)	
Detail of Accumulated Provision for depreciation, Depletion and Amortization of Gas Utility Plant	
In Service:	
Depreciation	
Depletion	
Amortization	
Total - In Service	
Leased to Others:	
Depreciation	
Depletion	
Amortization	
Total - Leased to Others	
Held for Future Use:	
Depreciation	
Amortization	
Total - Held for Future Use	

3001800 Commercial Propane Service, LLC d/b/a Bright's Propane Service, Inc. 01/01/2023 - 12/31/2023

Analysis of Gas Utility Plant and Accumulated Provisions for Depr., Depletion and Amort. (Ref Page: 4)

	Amount
Amortization of Gas Plant Aquisition Adjustments	
TOTAL ACCUMULATED PROVISIONS (Same as line 15 above)	

3001800 Commercial Propane Service, LLC d/b/a Bright's Propane Service, Inc. 01/01/2023 - 12/31/2023

Gas Utility Plant In Service (Ref Page: 5)

	Balance First of Year (b)	Additions (c)	Retirements (d)	Adj.-Inc. or Dec (e)	Balance End of Year (f)
Intangible Plant (301-303)					
Gas Prod. Plant (304-363)					
TRANSMISSION PLANT					
Land and land Rights (365.1)					
Rights of Way (365.2)					
Structures and Improvements (366)					
Mains (367)					
Compressor Station Equipment (368)					
Measure and Regulating Station Equipment (369)					
Communication Equipment (370)					
Other Equipment (371)					
Total Transmission Plant					
DISTRIBUTION PLANT					
Land and Land Rights (374)					
Structures and Improvements (375)					
Mains (376)					
Compressor Station Equipment (377)					
Meas. and Regulating Station Equip. General (378)					
Meas. and Regulating Station Equip. City Gate (379)					
Services (380)					
Meters (381)					
Meter Installations (382)					
House Regulators (383)					
House Regulator Installations (384)					
Ind. Meas. and Regulating Station Equipment (385)					

3001800 Commercial Propane Service, LLC d/b/a Bright's Propane Service, Inc. 01/01/2023 - 12/31/2023

Gas Utility Plant In Service (Ref Page: 5)

	Balance First of Year (b)	Additions (c)	Retirements (d)	Adj.-Inc. or Dec (e)	Balance End of Year (f)
Other Prop. On Customers Premises (386)					
Other Equipment (387)					
Total Distribution Plant					
GENERAL PLANT					
Land and Land Rights (389)					
Structures and Improvements (390)					
Office Furniture and Equipment (391)					
Transportation Equipment (392)					
Stores Equipment (393)					
Tools, Shop and Garage Equipment (394)					
Laboratory Equipment (395)					
Power Operated Equipment (396)					
Communications Equipment (397)					
Miscellaneous Equipment (398)					
Other Tangible Plant (399)					
Total General Plant					
TOTAL GAS PLANT IN SERVICE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

3001800 Commercial Propane Service, LLC d/b/a Bright's Propane Service, Inc. 01/01/2023 - 12/31/2023

Accumulated Provision for Depreciation, Depletion and Amortization of Gas Utility Plant (Ref Page: 6)

	Amount
Balance Beginning of Year	
Accruals for Year:	
Depreciation	
Depletion	
Amortiation	
Other Accounts (Detail)	
Total Accruals for Year	
Credit adjustments (describe) :	
Total Credits for the year	
Book Cost of Plant Ret. (same as Pg 5 line 42)	
Add: Cost of Removal	
Net Charges for Plant Retired	
Less: Salvage	
Net charges for Plant Retired	
Debit Adjustments (describe):	
Total Debit Adjustments for Year	
Balance End of Year	\$0.00

3001800 Commercial Propane Service, LLC d/b/a Bright's Propane Service, Inc. 01/01/2023 - 12/31/2023

Capital Stock (Ref Page: 6)

Class and Series (a)	No Shares Auth(b)	Par Val per share(c)	Stated Val of NonPar(d)	Outstanding Shares (e)	Outstanding Amount (f)

3001800 Commercial Propane Service, LLC d/b/a Bright's Propane Service, Inc. 01/01/2023 - 12/31/2023

Long-Term Debt (Ref Page: 7)

Class and Series	Orig. Issue Amt	Date of Issue (b)	Date of Maturity (c)	Outstanding Balance	Interest Rate (e)	Interest Amt (f)
List each Original Issue Amount Class and Series of Obligation						
Total						

3001800 Commercial Propane Service, LLC d/b/a Bright's Propane Service, Inc. 01/01/2023 - 12/31/2023

Notes Payable (Ref Page: 7)

Name of Payee (a)	Date Of Note (b)	Date of Maturity (c)	Interest Rate (d)	Balance End of Year (e)
Total				

3001800 Commercial Propane Service, LLC d/b/a Bright's Propane Service, Inc. 01/01/2023 - 12/31/2023

Interest Accrued (Ref Page: 7)

Description of Obligation (a)	Int. Accr. Balance First of Yr	Int. Accr. During Yr (c)	Int. Paid During Yr (d)	Int. Accr. Balance End of Yr
Long Term Debt				
Note Payable				
Customer Deposits				
Other				
Total				

3001800 Commercial Propane Service, LLC d/b/a Bright's Propane Service, Inc. 01/01/2023 - 12/31/2023

Other Current and Accrued Liabilities (Ref Page: 8)

Acct	Description	Amount
Total		

3001800 Commercial Propane Service, LLC d/b/a Bright's Propane Service, Inc. 01/01/2023 - 12/31/2023

Statement of Retained Earnings for the Year (Ref Page: 8)

Item (a)	acct	This Year (b)	Last Year (c)
UNAPPROPRIATED RETAINED EARNINGS (216)			
Balance Beginning of Year			
Balance Transferred from Income (433)		\$62,276.16	\$88,713.06
Miscellaneous Credits (specify Acct and Title)			
Total Credits to Unapprop. Retained earnings			
Dividends Declared - Preferred Stock (437)			
Dividends Declared - Common Stock (438)			
Adjustments to Retained Earnings (439)			
Miscellaneous Debits (Specify Acct No. and title)			
Total Debits to Unapprop. Retained Earnings			
Net Addition to Unapprop. Retained Earnings		\$62,276.16	\$88,713.06
Balance End of Year		\$62,276.16	\$88,713.06

3001800 Commercial Propane Service, LLC d/b/a Bright's Propane Service, Inc. 01/01/2023 - 12/31/2023

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

Description	Average No. Customers (b)	MFC of Nat. Gas sold (c)	Amount (d)
OPERATING REVENUES			
Residential Sales (480)	50	900	\$62,276.16
Commercial and Industrial Sales (481)			
Interdepartmental Sales (484)			
Total Sales to Ultimate Consumers	50	900	\$62,276.16
Sales for Resale (483)			
Total Gas Service Revenues	50	900	\$62,276.16
OTHER OPERATING REVENUES			
Forfeited Discounts (487)			
Miscellaneous Service Revenues (488)			
Revenues From Transportation of Gas of Others (489)			
Revenues From Natural Gas Processed by Others (491)			
Rent From Gas Property (493)			
Other Gas Revenues (495)			
Total Other Operating Revenues			
Total Gas Operating Revenues			\$62,276.16
OPERATING EXPENSES			
Total Gas Operation and Main. Expenses (from pg 11)			
Depreciation Expense (403)			
Amortization and Depletion Expense (from pg 12) (404-407)			
Taxes Other Than Income taxes (from pg 12) (408.1)			
Total Income Taxes-Utility Operations (from pg 12)			
Total Gas Operating Expenses			
Net Operating Income			\$62,276.16
OTHER INCOME			
Other NonUtility Income - Net (415-418)			
Interest and dividend Income (419)			

3001800 Commercial Propane Service, LLC d/b/a Bright's Propane Service, Inc. 01/01/2023 - 12/31/2023

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

Description	Average No. Customers (b)	MFC of Nat. Gas sold (c)	Amount (d)
Miscellaneous Nonoperating Income (421)			
Other Accounts (Specify Acct. No & Title)			
Total Other Income			
OTHER DEDUCTIONS			
Interest on Long-Term Debt (427)			
Amort. of Debt Discount and Expense (428)			
Other Nonutility Deductions 426.1-426.5			
Other Interest Expense (431)			
Total Income Taxes-Nonutility Operations (from pg 12)			
Other Accounts (Specify Acct. No. and Title)			
Taxes Other than Income Taxes 408.2 (from pg 12)			
Total Other Deductions			\$0.00
Net Income			\$62,276.16

3001800 Commercial Propane Service, LLC d/b/a Bright's Propane Service, Inc. 01/01/2023 - 12/31/2023

Gas Operation and Maintenance Expenses (Ref Page: 10)

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

3001800 Commercial Propane Service, LLC d/b/a Bright's Propane Service, Inc. 01/01/2023 - 12/31/2023

Gas Operation and Maintenance Expenses (Ref Page: 10)

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

3001800 Commercial Propane Service, LLC d/b/a Bright's Propane Service, Inc. 01/01/2023 - 12/31/2023

Gas Operation and Maintenance Expenses (Ref Page: 10)

	Amount (b)
TOTAL GAS OPERATION AND MAINT. EXPENSES (to pg 9)	\$0.00

3001800 Commercial Propane Service, LLC d/b/a Bright's Propane Service, Inc. 01/01/2023 - 12/31/2023

Number of Customers - End of Year (Ref Page: 11)

	Total
Residential (480)	50
Commercial and Industrial (481)	
Interdepartmental Sales (484)	
Total - Ultimate Consumer	50
Sales for Resale (483)	
Total Gas Service Customers	50

3001800 Commercial Propane Service, LLC d/b/a Bright's Propane Service, Inc. 01/01/2023 - 12/31/2023

Taxes Other Than Income Taxes (408) (Ref Page: 12)

Item (a)	Amount (b)
Payroll Taxes	
Public Service Commission Assessment	
Other (Specify)	
Total (Same as pg 9, lines 25 and 48)	

3001800 Commercial Propane Service, LLC d/b/a Bright's Propane Service, Inc. 01/01/2023 - 12/31/2023

Operating and Non-Operatating Income Taxes (Ref Page: 12)

	Amount (c)
Income Taxes,Utility Operating Income - Federal (409.1)	
Income Taxes, Utility Operating Income - State (409.1)	
Income Taxes, Utility Operating Income - Other (409.1)	
Provision for Deferred Income taxes,Utility Operating Income (410.1)	
Provision for Deferred Income Taxes - Credit,Utility Operating Income (411.1)	
Investment Tax Credit Adjustments, Utility Operations (411.4)	
Total Income Taxes - Utility Operat. Income (to pg 9, line 26)	
Income Taxes, Other Income and Deductions - Federal (409.2)	
Income Taxes, Other Income and Deductions - State (409.2)	
Income Taxes, Other Income and Deductions - Other (409.2)	
Provision for Deferred Income Taxes, Other Income and Deductions (410.2)	
Provision for Deferred Income Taxes - Credit, Other Income and Deductions (411.2)	
Investment Tax Credit Adjustments, Other Income and Deductions (411.5)	
Total Income Taxes - Nonutility Op. Income (to pg 9 line 44)	

3001800 Commercial Propane Service, LLC d/b/a Bright's Propane Service, Inc. 01/01/2023 - 12/31/2023

Amortization Expense (Ref Page: 12)

	Amount (c)
Amortization and Depletion of Producing Nat Gas Land and Land Rights (404.1)	
Amortization of Other Gas Plant (405)	
Amortization of Gas Plant Acquisition Adjustments (406)	
Amortization of Property Losses (407.1)	
Amortization of Conversion Expenses (407.2)	
Total Amortization Expense (same pg 9 line 24)	

3001800 Commercial Propane Service, LLC d/b/a Bright's Propane Service, Inc. 01/01/2023 - 12/31/2023

Sales for Resale Nat Gas (483) (Ref Page: 13)

Utility Name (a)	Point of Delivery (b)	FERC Rate (c)	Appx BTU per cu	MCF Gas Sold(e)	Rev for Year(f)	Ave Rev Per MCF(g)
Commercial Propane Service, LLC.	Lebanon KY		0	900	\$0.00	\$0.00
Total			0	900	\$0.00	\$0.00

3001800 Commercial Propane Service, LLC d/b/a Bright's Propane Service, Inc. 01/01/2023 - 12/31/2023

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

Name of	Point of	FERC rate(c)	(d)	(e)	(f)	(g)	BTU per cu	MCF of Gas	Amount (j)	cent/MCF (k)
Commercial Propane	Lebanon KY						0	900	\$0.00	0.0000
Total							0	900	\$0.00	0.0000

3001800 Commercial Propane Service, LLC d/b/a Bright's Propane Service, Inc. 01/01/2023 - 12/31/2023

Gas Account - Natural Gas (Ref Page: 15)

MCF (14.73 psia at 60F)	
GAS RECEIVED	
Natural Gas Produced	
Purchases:	
Natural Gas Purchases (804)	900
Other Gas Purchases (805)	
Other Receipts: (Specify)	
Total Receipts	900
GAS DELIVERED	
Natural Gas Sales (same as pg 9 col c line 9)	900
Other Deliveries: (Specify)	
Total Deliveries	900
Unaccounted for Gas	
Natural Gas Used by Respondent	
Total Deliveries and Unaccounted For	900

3001800 Commercial Propane Service, LLC d/b/a Bright's Propane Service, Inc. 01/01/2023 - 12/31/2023

CheckList

Item	Value 1	Value 2	Agree	Explain
Balance Sheet Assets and Other Debts (ref pg 2)				
Utility Plant (101-107,114,116) agrees with Analysis of Gas Utility Plant (ref pg 4) Total Utility Plant		0	0	OK
Net Utility Plant agrees with Analysis of Gas Utility Plant and Accumulated Provisions for Depr, Depletion and Amort. (ref. pg 4) Net Utility Plant		0	0	OK
Accum. Prov. for Depr., Depletion and Amort (Acct 108-111,115) agrees with Analysis of Gas Utility Plant (ref 4) Accum Prov. for Depr Depletion and Amort.		0	0	OK
Analysis of Gas Utility Plant and Accumulated Provisions (ref pg 4)				
Line Accum Prov for Depr. Depletion and Amort of Gas Util plant agrees with Line on same page Total Accumulated Provisions		0	0	OK
Line Gas Plant In-Service agrees with Sched Gas Utility Plant in Service (ref pg 5) Line Total Gas Plant in Service		0	0.0000	OK
Line (Acct 108-111,115) agrees with Sched Accumulated Provision for Depreciation, Depletion and Amortization (ref pg 6) Balance End of Year		0	0.0000	OK
Line Total Assets and Other Debits agrees with Balance Sheet - Liabilities and Other Credits (ref pg 3) Line Total Liabilities and Other Credits	62276.16	62276.16		OK
Balance Sheet Liabilities and Other Credits (ref pg 3)				
Common Capital Stock (Acct 201) plus Preferred Capital stock (Acct 204) agrees with Sched Capital Stock (ref pg 6) Total Col f		0	0	OK
Line Total Long-Term Debt agrees with Sched Long Term Debt (ref pg 7) Total Col d		0	0	OK
The sum of Lines Notes Payable (Acct 231) plus Notes Payable (Acct 233) agrees with Sched Notes Payable (ref pg 7) Total col e		0	0	OK
Line Interest Accrued (Acct 237) agrees with Sched Interest Accrued (ref pg 7) Total Col e		0	0	OK

3001800 Commercial Propane Service, LLC d/b/a Bright's Propane Service, Inc. 01/01/2023 - 12/31/2023

CheckList

Item	Value 1	Value 2	Agree	Explain
Line Other Current and Accrued Liabilities (Acct 242) agrees with Sched Other Current and Accrued Liabilities (ref pg 8) Total		0	0	OK
Unappropriated Retained Earnings (Acct 216) agrees with Sched Statement of Retained Earnings (ref pg 8) Balance End of Year Col b	62276.16	62276.16		OK
Statement of Income for the Year (ref pg 9)				
Line Total Gas Operation and Maint. Expenses agrees with Sched Gas Operation and Maintenance Expenses (ref pg 10) Total Amount Col b		0	0.0000	OK
Line Net Income agrees with Sched Statement of Income Line Balance Transferred from Income (Acct 433) Col b	62276.16	62276.16		OK
The Sum of Taxes (Acct 408.1) plus Taxes (Acct 408.2) agrees with Sched Taxes Other than Income (ref pg 12) Total Col b		0	0	OK
Line Interest on Long Term Debt (Acct 427) plus Line Other Interest (Acct 431) agrees with Sched Interest Accrued (ref pg 7) Total Interest Accrued During Year Col c		0	0	OK
Line Total Income Taxes - Utility Operations agrees with Sched Operation and Non-Operating Income Taxes (ref pg 12) Total Income Taxes - Utility Operating Income		0	0	OK
Line Total Income Taxes - NonUtility Operations agrees with Sched Operation and Non-Operating Income Taxes (ref pg 12) Total Income Taxes - NonUtility Operating Income		0	0	OK
Line Amortization Expense (404-407) agrees with Sched Amortization Expense (ref pg 12) Total		0	0	OK
Income Sales for Resale (Acct 483) agrees with Sched Sales for Resale Nat. Gas (ref pg 13) Total Col f		0	0.0000	OK
Gas Operation and Maintenance Expenses (ref pg 10)				

3001800 Commercial Propane Service, LLC d/b/a Bright's Propane Service, Inc. 01/01/2023 - 12/31/2023

CheckList

Item	Value 1	Value 2	Agree	Explain
Line Natural Gas Purchases (Acct 804) plus Line Other Gas Purchases (Acct 805) agrees with Sched Gas Account (ref pg 14) Natural Gas Purchases	0	0.0000	OK	
Total SCHED Gas Purchases (Ref pg 14) Line Total MCF of Gas agrees with Natural Gas Purchases SUM of Natural Gas plus Other Gas Purchases	900	900	OK	
SCHED Gas Account - Natural Gas (ref pg 15) Line Total Receipts Col b agrees with Sched Gas Account - Natural Gas (ref pg 15) Line Total Deliveries and Unaccounted for Col b	900	900	OK	
SCHED Gas Account - Natural Gas (ref pg 15) Line Natural Gas Sales MCF agrees with Sched Statement of Income (ref pg 9) Line Total MCF of Gas Service Revenues	900	900	OK	

3001800 Commercial Propane Service, LLC d/b/a Bright's Propane Service, Inc. 01/01/2023 - 12/31/2023

Upload supporting documents

Document

Description

Supports

Utility ID: 3001800

OATH

Commonwealth of Kentucky)
) ss:
County of Marion)

Adrian Roberts makes oath and says
(Name of Officer)

that he/she is Manager of
(Official title of officer)

Commercial Propane Service, LLC d/b/a Bright's Propane Service, Inc.
(Exact legal title or name of respondent)

that it is his/her duty to have supervision over the books of account of the respondent and to control the manner in which such books are kept; that he/she knows that such books have, during the period covered by the foregoing report, been kept in good faith in accordance with the accounting and other orders of the Public Service Commission of Kentucky, effective during the said period; that he/she has carefully examined the said report and to have the best of his/her knowledge and belief the entries contained in the said report have, so far as they relate to matters of account, been accurately taken from the said books of account and are in exact accordance therewith; that he/she believes that all other statements of fact contained in the said report are true; and that the said report is a correct and complete statement of the business and affairs of the above-named respondent during the period of time from and including

January 1, 2023, to and including December 31, 2023

[Signature]
(Signature of Officer)

subscribed and sworn to before me, a Ann C Sandusky, in and for
the State and County named in the above this Notary

(Apply Seal Here)

My Commission expires 4-21-27 3-28-2024

Ann C Sandusky
(Signature of officer authorized to administer oath)

