

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF DELTA)	
NATURAL GAS COMPANY, INC. FOR AN)	CASE NO.
ADJUSTMENT OF ITS RATES AND A)	2021-00185
CERTIFICATE OF PUBLIC CONVENIENCE)	
AND NECESSITY)	

COMMISSION STAFF'S SECOND REQUEST FOR INFORMATION
TO DELTA NATURAL GAS COMPANY, INC.

Delta Natural Gas Company, Inc. (Delta), pursuant to 807 KAR 5:001, is to file with the Commission an electronic version of the following information. The information requested herein is due on July 28, 2021. The Commission directs Delta to the Commission's March 16, 2020 and March 24, 2020 Orders in Case No. 2020-00085¹ regarding filings with the Commission. The Commission expects the original documents to be filed with the Commission within 30 days of the lifting of the current state of emergency. All responses in paper medium shall be appropriately bound, tabbed, and indexed. Electronic documents shall be in portable document format (PDF), shall be searchable, and shall be appropriately bookmarked.

Each response shall include the name of the witness responsible for responding to the questions related to the information provided. Each response shall be answered under oath or, for representatives of a public or private corporation or a partnership or association or a governmental agency, be accompanied by a signed certification of the

¹ Case No. 2020-00085, *Electronic Emergency Docket Related to the Novel Coronavirus COVID-19* (Ky. PSC Mar. 16, 2020), Order at 5–6. Case No. 2020-00085, *Electronic Emergency Docket Related to the Novel Coronavirus COVID-19* (Ky. PSC Mar. 24, 2020), Order at 1–3.

preparer or the person supervising the preparation of the response on behalf of the entity that the response is true and accurate to the best of that person's knowledge, information, and belief formed after a reasonable inquiry.

Delta shall make timely amendment to any prior response if Delta obtains information that indicates the response was incorrect when made or, though correct when made, is now incorrect in any material respect. For any request to which Delta fails or refuses to furnish all or part of the requested information, Delta shall provide a written explanation of the specific grounds for its failure to completely and precisely respond.

Careful attention shall be given to copied material to ensure that it is legible. When the requested information has been previously provided in this proceeding in the requested format, reference may be made to the specific location of that information in responding to this request. When applicable, the requested information shall be separately provided for total company operations and jurisdictional operations. When filing a paper containing personal information, Delta shall, in accordance with 807 KAR 5:001, Section 4(10), encrypt or redact the paper so that personal information cannot be read.

1. Refer to the Application, Tab 4, page 7 of 50, proposed revisions to the Character of Service section of the Interruptible Service Rate Schedule. Confirm that the proposed revisions just clarify the nature of the service and do not change how the rate schedule will be enforced.

2. Refer to the Application, Tab 4, page 10 of 50. Explain if the language for the \$0.30 Energy Assistance Program Tariff Rider fee should state "Residential Farm Tap rates" and not just "Residential rates."

3. Refer to the Application, Tab 4, page 10 of 50, regarding the change of ownership section under the Farm Tap Service rate schedule. Explain why a new owner should be held responsible for an existing account balance from a previous owner.

4. Refer to the Application, Tab 4, page 19 of 50, Special Charges.

a. Provide detailed cost support for the following special charges:

- (1) Collection Charge;
- (2) Reconnection Charge;
- (3) Bad Check Charge; and
- (4) Request Test Charge.

b. For any charges above that include labor, explain whether the service is performed by Delta employees or contract labor.

5. Refer to the Application, Tab 4, page 30 of 50, Company-Owned Service Line Extensions and Connections.

a. Confirm that Delta furnishes and installs at its own expense, the service line from its main to the meter, including the curb stop and curb box if used, in accordance with 807 KAR 5:022, Section 4(2)(a)1.

b. Provide an explanation for the text changes to the Company-Owned Service Line Extensions and Connection section.

6. Refer to the Application, Tab 66. File the revenue summary for both base and forecasted periods in Excel spreadsheet format with all formulas, columns, and rows unprotected and fully accessible.

7. Refer to the Direct Testimony of John B. Brown (Brown Testimony), page 9, lines 6–9. Confirm whether Delta's sharp decline in ROE from 7.6 percent in 2020 to

0.21 percent projected in 2021 is in part a byproduct of the merger between Delta and Peoples Gas of Kentucky LLC (Peoples).

8. Refer to the Brown Testimony, page 9, lines 12–21. Regarding Delta’s large volume transportation service customers, provide the annual number of customers and their corresponding annual usage lost over the past ten years.

9. Refer to the Brown Testimony, page 13, lines 1–2. Expand upon the additional self-service options and the corresponding efficiencies that will occur with the SAP data platform.

10. Refer to the Brown Testimony, page 14. Regarding the unification of the Gas Cost Recovery (GCR) rate reports of Delta and Peoples’ prior customers.

a. Provide a timeline and explain in detail the method that will be used to consolidate the GCR rates for Delta and Peoples. Be sure to discuss the calculation of the Expected Gas Cost, Actual Cost Adjustment, and the Balancing Adjustment calculations in detail.

b. Provide an example of the proposed unified GCR rate report that Delta plans to use in Excel spreadsheet format with all formulas, columns, and rows unprotected and fully accessible.

c. Explain how Delta plans to reconcile the previous quarters’ under/over-recoveries of gas cost that are tracked through the Actual Cost and Balancing Adjustment amounts of the two systems, so that no system’s customers subsidize past gas cost of the other system.

d. State the provider of natural gas for each system currently and after the proposed transaction. The response should include details concerning the sources

of system gas supply and gas transportation arrangements following the transfer, and include copies of all executed contracts, as well as all possible sources of supply that were considered but not chosen.

e. Provide a list of suppliers, the expected rates, and 12 months of historical Mcf sales and purchase volume information for both systems for the 12 months ended period of June 30, 2021.

f. Provide any invoices received from the gas suppliers for each month following the acquisition, plus all other gas purchase invoices received by each of the systems in the remainder of the 12-month ended period of June 30, 2021.

g. Also, refer to Delta's GCR in Case No. 2020-00408² for rates effective January 25, 2021, and Peoples GCR in Case No. 2020-00418³ for rates effective February 1, 2021.

(1) Given that Peoples use different effective dates for its GCR rate reports than Delta, explain which dates Delta would use once the GCR rate reports were to be consolidated.

(2) Assuming Delta's GCR rate is unified in this proceeding, provide the effective date of the first combined GCR rate report.

(3) State when Delta and Peoples currently bill their customers each month. Explain whether Delta changed Peoples billing period to match Delta's billing period.

² Case No. 2020-00408, *Electronic Purchased Gas Adjustment Filing of Delta Natural Gas Company, Inc.* (Ky. PSC Jan. 20, 2021).

³ Case No. 2020-00418, *Electronic Purchased Gas Adjustment Filing of Peoples Gas KY, LLC* (Ky. PSC Jan. 25, 2021).

(4) Explain whether Delta or Peoples currently prorate their billing and GCR rates when the date for service billed to customers and the meter reading date is different from the Commission approved effective date for services rendered.

11. Refer to the Direct Testimony of Jonathan Morpew (Morpew Testimony), page 3, lines 5–15. Explain whether Delta has any automatic leak detection systems.

12. Refer to the Morpew Testimony, page 4, line 13. Delta has implemented the Simple, Handy, Risk-based, Integrity Management Plan (SHRIMP) in 2011 to comply with 49 CFR Subpart P. This PHMSA approved plan was developed to provide small operators with an alternative to comply with the Distribution Integrity Management Plan (DIMP) used by larger operators. Explain whether Delta has considered moving to DIMP as it has evolved and improved the required data acquisition needed for a more robust DIMP.

13. Refer to the Morpew Testimony, page 6, line 21, through page 7, line 2. Explain what is meant by “19,727 line locates actually needed to be performed.” Explain why the remaining line locate request did not need to be performed.

14. Refer to the Morpew Testimony, page 6, line 11, through page 7, line 21.

a. Provide a detailed description of the procedure Delta uses to respond to an 811 locate request.

b. Provide an explanation for how Delta determines an underground facility is an untonable facility, meaning the underground facility is unable to be located from the surface using locating methods which meet industry standards and that the facility requires additional efforts and extended times to locate.

c. Provide a description of how Delta locates untonable underground facilities in response to 811 locate requests.

d. State whether it is Delta's practice to take and retain post-locate photographs to document where location markers were placed in response to an 811 locate request.

e. If it is not Delta's practice to take and retain post-locate photographs, state how Delta can document a particular underground facility was accurately located if required to do so following damage to the underground facility.

f. Describe any differences in Delta's actions in responding to an 811 locate request for an underground facility considered to be a farm tap, and an underground facility operated by Delta that is not considered to be a farm tap.

g. Describe how Delta intends to comply with the revisions to KRS 367.4909 requiring operators of underground facilities to provide a positive response to excavators. Provide an example of a positive response, if one currently exists.

15. Refer to the Morpew Testimony, page 8.

a. Explain why Delta did not defer the CPCN request until more information is available to the Commission to make a better informed decision.

b. State whether there are any costs associated with the Nicholasville Project included in the future test-year data provided in this case. If so, provide those amounts.

c. Provide more specific examples of any safety issues, operational situations involving lack of redundancy availability, and/or capacity (low pressure) incidents that have factored into the need for this project.

d. Provide data to support the statement that growth in the Delta service territory of Jessamine County does not contradict previous testimony that forecasted customer growth is zero.

16. Refer also to the Morphew Testimony, page 9, line 17. Explain why the upgrade of the existing pipeline project would not be needed if the Nicholasville Project CPCN were approved.

17. Refer to the Morphew Testimony, page 10, line 9. The proposed timeline provided for the Nicholasville Project projected the end of the 2023 construction season. Explain how Delta developed this aggressive timeline when preliminary right of way easements and required permitting has not yet begun.

18. Refer to the Morphew Testimony, page 10, lines 15–21.

a. Explain why the attempts to tap into local natural gas companies were unsuccessful.

b. Explain when Delta last contacted these companies about such a project.

19. Refer to the Morphew Testimony, page 11, lines 4–9. Explain whether Delta expects to perform its own right-of-way mowing/maintenance in this area, or if it is to be performed by contract labor.

20. Refer to the Paul R. Moul Testimony (Moul Testimony), page 4, and Attachment PRM-3. The sample size of the Gas Group of proxy companies is very small.

a. Explain what makes NiSource, Inc.'s capital structure atypical for gas distribution utilities, and why it was not included in the Gas Group.

b. Explain why PNG Companies, LLC is not present in the Gas Group.

- c. Water utilities have many similar characteristics as gas companies.

Explain why it is not reasonable to include water companies as a part of the proxy group of companies.

- d. If it is not reasonable to include water utilities in the proxy group,

compare and contrast the specific attributes of water utilities with those current Gas group proxies that renders them unsuitable for use as proxies.

21. Refer to the Moul Testimony, page 6, lines 5–21. Mr. Moul discusses the risk associated with natural gas utilities.

- a. Explain the impact carbon regulation will have with the natural gas industry.

- a. Explain any pending federal legislation that will either increase or decrease the demand and cost of natural gas

22. Refer to the Moul Testimony, page 7, lines 1–15.

- a. Explain the percentage of Delta’s annual revenue at risk due to by-pass by industrial and or transportation customers. Include in the response a breakout of customer revenue derived from transportation service only.

- b. Explain whether Delta currently has any industrial or transportation customers by-passing its system.

- c. Explain whether Delta has had any industrial or transportation customers by-pass its system in either 2019 or 2020, and if so, include in the response an estimate of the load and revenue lost.

d. Explain whether any natural gas from Delta's storage fields is sold to industrial or transportation customers, and if so, what percentage of those customers total consumption.

e. Explain whether Mr. Moul agrees that natural gas is a preferred choice of many energy intensive industries and whether this dampens the competitive risk.

23. Refer to the Moul Testimony, page 8 generally. Explain whether filing a forecasted test year rate case as opposed to a historical has any effect on the perceived riskiness of Delta. Include in the explanation how credit rating agencies view forecasted test years.

24. Refer to the Moul Testimony, page 8, lines 6–14. Provide a detailed explanation of whether Delta has had any trouble placing program costs into or timely recovering program costs through its pipeline replacement program. If not, explain why participation in this program does not reduce risk for the company.

25. Refer to the Moul Testimony, page 8, lines 15–22, and page 9, lines 1–8. Explain why the weather normalization adjustment does not lower Delta's risk.

26. Refer to the Moul Testimony, page 10, lines 3–19. For the last two-year period, provide a copy of any Value Line reports and any credit rating agency reports regarding Delta including any that discuss the merger of Delta with its current parent. If no Value Line or credit rating agency reports exist within the requested period for Delta, provide them for Delta's parent, PNG Companies, LLC.

27. Refer to the Moul Testimony, page 16, lines 10–16, page 17, lines 2–13, and Attachment PRM-6.

a. Explain how Delta obtains its debt capital financing. If the debt capital comes solely from its parent, explain how the parent obtains its debt capital and then transfers that to Delta or any other wholly owned affiliate.

b. For Attachment PRM-6, explain whether the short term debt belongs to Delta or Peoples KY. If the short term debt belongs to Delta, explain why it is not included in the capital structure.

c. For Attachment PRM-6, pages 1 and 2 of 3,

(1) Explain why there is no change in the Peoples KY Tranches outstanding amounts and annualized debt service, but the Delta Tranche 2 outstanding amount and annualized debt service declines.

(2) Explain whether the amortization of issuance expenses is being financed and considered debt and whether any of these expenses are attributable to Delta.

28. Refer to the Moul Testimony, Attachment PRM-6, page 3 of 3.

a. Provide support for the projected interest rate of 3.10 percent for the Delta – Tranche 3 anticipated debt issuance.

b. Provide support for the projected interest rate of 1.00 percent for the forecasted short-term debt rate.

29. Refer to the Moul Testimony, page 19, lines 19–21, and page 20, lines 1–2.

a. Explain how the month end stock prices were adjusted

b. Provide the average three, six, and 12 month dividend yields using the average monthly stock price as opposed to the adjusted month end stock price.

c. Provide further explanation as to how the historic six month average dividend yield is a better reflection of current capital costs rather than the three month average yield. Include in the explanation how the historic three month yield does not avoid spot yields, but the six month average yield does.

30. Refer to the Moul Testimony, page 20, lines 5–8 and to Attachment PRM-7. Provide an explanation for each of three methods utilized to make a forward adjustment to the dividend yield, and the strengths and shortfalls of the each method.

31. Refer to the Moul Testimony, page 25, lines 17–21. The average of the three earnings per share growth estimates from IBES/First Call, Zacks, and Value Line is 5.82 percent. Provide further explanation of why 6.75 percent is reasonable.

32. Refer to the Moul Testimony, pages 2–26, lines 18–22 and 1–2 respectively, and to Attachment PRM-9.

a. Explain and provide support for the statement that DCF growth rates should not be established by mathematical formulation

b. Explain how the midpoint of the growth rate forecasts was determined.

33. Refer to the Moul Testimony, page 31. Explain whether Delta is aware of this Commission's recent rate case Orders and whether a leverage or a flotation cost adjustments has been accepted in DCF analyses.

34. Refer to the Moul Testimony, page 34, lines 1–15 and 35 lines 1–12. The discussion indicates that interest rates are expected to rise per the Blue Chip Financial Forecasts.

a. Explain why it is reasonable to accept a 6.75 percent equity risk premium which is even higher than the stated low interest rate 6.63 percent premium and explain in greater detail how the 6.75% equity risk premium was derived from the data and the current low-interest environment considerations.

b. Since interest rates are expected to rise per the Blue Chip Financial Forecasts, explain why a 5.67 percent would be an unreasonable equity risk premium.

c. Explain why current interest rates on long term Treasuries do not embody an investor's expectations of the future and, therefore, would also be appropriate for use in the model.

d. Explain the cutoff for what is considered a "low interest rate" and a "high interest rate".

35. Refer to the Moul Testimony, page 36, lines 6–21. Explain whether Delta is aware of this Commission's recent rate case Orders and whether leverage adjustments to Value Line Betas have been accepted.

36. Refer to the Moul Testimony, page 36, lines 9–11. Provide support that the Betas published by Value Line are not formulated on the basis of book-value capital structure.

37. Refer to the Moul Testimony, page 38, lines 8–21, Attachment PRM-13, and Attachment PRM-14.

a. Explain why it is appropriate to use the market return on large company stocks as opposed to the market as a whole.

b. Provide an updated Attachment PRM-13 the years selected to derive the 12.06 percent return and include the accompanying rates of interest. Also, include in the response, the range of interest rates for each year selected.

c. Provide an updated Attachment PRM-13 using the entire market and all years to calculate the market return.

d. Value Line covers about 1,700 companies. For Attachment PRM-14, page 2, explain whether for the forecasted market premiums, the companies present in the S&P 500 are also present in the Value Line based calculations.

e. For the Value Line based forecasted market premium, explain how the Dividend Yield and the Median Appreciation Potential were either derived or were found in a Value Line publication. If published by Value Line, provide a copy of the publication.

38. Refer to the Direct Testimony of William C. Packer (Packer Testimony), page 12, lines 5–8 and 19–20. Explain whether employee compensation is equal to or better than the 50th percentile of the market with or without consideration of “at-risk” pay.

39. Refer to the Packer Testimony, pages 12–13.

a. Provide the test-year amount of payments under Delta’s long-term incentive plan, short-term incentive plan, and Achievement Awards.

b. Explain how the short-term incentive plan metrics are used to fund the plan and determine the payout amounts.

c. Provide the metrics used for the long-term incentive plan and explain how they are used to fund the plan and determine the payout amounts.

d. Explain whether Achievement Awards are ever rewarded based on financial performance measures.

40. Refer to the Packer Testimony, page 15. Confirm that current employees do not participate in both a defined benefit plan and 401(k) matching. If this cannot be confirmed, provide the test-year amount of 401(k) matching contributions provided to employees who participate in a defined benefit plan.

41. Refer to the Packer Testimony, pages 13–14, and Delta’s Response to Commission Staff’s First Request for information (Staff’s First Request), Item 46. Explain whether Delta compares its salaries and benefits to any local or regional benchmarks.

42. Refer to the Direct Testimony of William S. Seelye (Seelye Testimony), page 11, lines 6–8. Explain why Delta’s design-days demands are determined at the design day temperature of -3 degrees Fahrenheit

43. Refer to the Seelye Testimony, pages 17–21. Regarding the development of the forecasted billing determinants, explain whether any econometric analysis was performed. If so, provide this analysis. If not, explain why not.

44. Refer to the Seelye Testimony, page 21, lines 13–22. Regarding the development of the forecasted sales, explain whether any econometric analysis was performed. If so, provide this analysis. If not, explain why not.

45. Refer to the Seelye Testimony, page 23, lines 6–11. Regarding the proposed one percentage point increase or the Residential service above the increases for the small and large non-residential service, provide any analysis supporting this proposal.

46. Refer to the Seelye Testimony, page 24, lines 1–2. Regarding the proposed increase in base rates for special contracts, provide the analysis supporting the proposed 33.2 percent increase.

47. Refer to the Seelye Testimony, page 24, line 9. Regarding the proposed increase in base rates for off-system transportation, provide the analysis supporting the proposed 15.3 percent increase.

48. Refer to the Seelye Testimony, page 28, lines 15–20. Regarding the proposal to apply Delta’s GCR to all sales and service schedules, including farm tap customers. Explain how Delta proposed to handle any over or under GCR collection from the recently acquired People’s Kentucky farm tap customers.

49. Refer to the Seelye’s Testimony, page 30, lines 17–20, which discusses the change to the Availability section of the On-System Transportation rate schedule. Explain the reason for making this rate schedule available to government or university-owned housing facilities that may be served as residential.

50. Refer to the Seelye’s Testimony, pages 31–32, regarding the three Special Contract customers.

a. Provide the three Special Contracts and the date the Commission approved each active Special Contract.

b. Explain whether Delta provided notice to these three Special Contract customers regarding the proposed change to their rates being requested in this case.

51. Refer to the Seelye Testimony, page 33, lines 5–12. Regarding the carryover of the over- or under-recoveries from the normal operation of the current Pipe

Replacement Program (PRP) for 2021. Provide how Delta proposed to return any over- or under-recovery.

52. Refer to the Seelye Direct Testimony, page 33, and Case No. 2021-00098⁴—Delta’s most recent pipeline replacement rider (PRP) filing. Explain how Delta plans to calculate any over- or under-recovery of its 2021 PRP.

53. Refer to the Seelye Direct Testimony, page 34. For situations when sufficient data was not available or the resulting statistics were not satisfactory, explain why the National Association of Regulatory Utility Commissioners (NARUC) midpoint depreciation rates should not be used. Provide a comparison of the proposed depreciation rates and the NARUC midpoint.

54. Refer to the Seelye Testimony, Exhibit WSS-4, page 1 of 5. Also refer to Case No. 2010-00116⁵ (2010 Rate Case), Seelye Testimony, Exhibit 7, page 1 of 5. Explain why the total allocation factors for underground storage between the residential, small non-residential, and large non-residential classes changed between the two rate cases.

55. Refer to the Seelye Testimony, Exhibit WSS-5, page 1 of 2. Also refer to the 2010 Rate Case, Seelye Testimony, Exhibit 8, page 1 of 2. The customer portion of distribution mains have increased from 66.79 percent in the 2010 rate case to 71.08 percent in the instant case. Provide support for this increase in customer costs.

56. Refer to the Seelye Testimony, Exhibit WSS-6, page 1 of 1.

⁴ Case No. 2021-00098, *Electronic Adjustment of the Pipe Replacement Program of Delta Natural Gas Company, Inc.* (filed Feb. 26, 2021).

⁵ Case No. 2010-00116, *Application of Delta Natural Gas Company, Inc. for an Adjustment of Rates* (Ky. PSC Oct 21, 2010).

a. Provide the unit cost of service based on the cost of service study for the Residential Farm Tap rate class in Excel spreadsheet format with all formulas, columns, and rows unprotected and fully accessible.

b. Provide the unit cost of service based on the cost of service study for the Small Non-Residential rate class in Excel spreadsheet format with all formulas, columns, and rows unprotected and fully accessible.

c. Provide the unit cost of service based on the cost of service study for the Large Non-Residential rate class in Excel spreadsheet format with all formulas, columns, and rows unprotected and fully accessible.

d. Provide the unit cost of service based on the cost of service study for the Interruptible Service rate class in Excel spreadsheet format with all formulas, columns, and rows unprotected and fully accessible.

e. Provide the unit cost of service based on the cost of service study for the Off-System Transportation rate class in Excel spreadsheet format with all formulas, columns, and rows unprotected and fully accessible.

57. Refer to Delta's Response to Staff's First Request, Item 12, page 38, and the Application, Tab 55, page 6. Explain whether Delta preformed a lead/lag study to determine its cash-working capital component of rate base. If not, explain why "Lead Lag Study" is a listed expense description. If so, provide the results of the lead/lag study.

58. Refer to Delta's Response to Staff's First Request, Item 53.

a. Provide a detailed explanation for how the amounts in the Forecasted Test Year (Calendar 2022) were derived and provide the underlying data used to arrive at those amounts.

b. Explain what the \$8,367 in the row labeled “Peoples Kentucky” consists of.

c. Explain whether any adjustments were made to the forecast to account for the COVID-19 pandemic. If not, explain why not.

59. Refer to the Direct Testimony of Andrea Schroeder (Schroeder Testimony), page 4, lines 1–2, and to the Application, Tab 29. Provide an update to the 2021 actual and forecast pipeline purchase total.

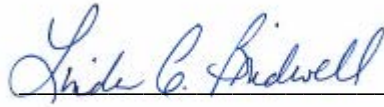
60. Refer to the Schroeder Testimony, page 4, lines 9–12.

a. Provide support for the anticipated 4.5 percent increase in total wages for 2022.

b. Provide support for the anticipated 3.0 percent increase in wages for 2023 and 2024.

c. Explain why the increase is 1.5 percent larger in 2022 and in subsequent years.

d. Refer to the Application, Tab 31. Confirm whether the Total Wages forecasts also assumes that Delta is fully staffed and does not count any wages from part-time employees.



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DATED JUL 12 2021

cc: Parties of Record

Case No. 2021-00185

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