

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC PURCHASED GAS ADJUSTMENT)	CASE NO.
FILING OF NATURAL ENERGY UTILITY)	2024-00369
CORPORATION)	

COMMISSION STAFF'S SECOND REQUEST FOR INFORMATION
TO NATURAL ENERGY UTILITY CORPORATION

Natural Energy Utility Corporation (Natural Energy), pursuant to 807 KAR 5:001, shall file with the Commission an electronic version of the following information. The information requested is due on February 21, 2025. The Commission directs Natural Energy to the Commission's July 22, 2021, Order in Case No. 2020-00085¹ regarding filings with the Commission. Electronic documents shall be in portable document format (PDF), shall be searchable, and shall be appropriately bookmarked.

Each response shall include the question to which the response is made and 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 preparer or the person supervising the preparation of the response on behalf of the entity that the

¹ Case No. 2020-00085, *Electronic Emergency Docket Related to the Novel Coronavirus COVID-19* (Ky. PSC July 22, 2021), Order (in which the Commission ordered that for case filings made on and after March 16, 2020, filers are NOT required to file the original physical copies of the filings required by 807 KAR 5:001, Section 8).

response is true and accurate to the best of that person's knowledge, information, and belief formed after a reasonable inquiry.

Natural Energy shall make timely amendment to any prior response if Natural Energy obtains information that indicates the response was incorrect or incomplete when made or, though correct or complete when made, is now incorrect or incomplete in any material respect.

For any request to which Natural Energy fails or refuses to furnish all or part of the requested information, Natural Energy shall provide a written explanation of the specific grounds for its failure to completely and precisely respond.

Careful attention shall be given to copied and scanned 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, Natural Energy 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 Natural Energy's letter dated November 19, 2024, including the 10 pages of attachments, proposing a Gas Cost Recovery (GCR) rate to be effective on January 1, 2025 (GCR Rate Report).

a. Provide versions of each of the six unnumbered pages following the letter dated November 19, 2024, beginning with the document titled “Schedule I”² and ending with the document that states “Supply Volumes Purchased – Supplier #1 (See Attached Invoice),”³ in Excel spreadsheet format with all formulas, rows, and columns fully accessible and unprotected, regardless of whether you contend that all information is visible in the PDF document.⁴

b. Provide unnumbered page 11 of 11 of the GCR Rate Report in Excel spreadsheet format with all formulas, rows, and columns fully accessible and unprotected, regardless of whether you contend that all information is visible in the PDF document.

c. Provide complete copies of the invoices dated September 10, 2024, October 9, 2024, and November 7, 2024, provided in part on unnumbered pages 8 through 10 of 11 of the GCR Rate Report, without any redactions or information otherwise obscured except as permitted by 807 KAR 5:001, Section 3(10) and including missing pages of those invoices that were not previously provided, and if any information is redacted pursuant to 807 KAR 5:001, Section 3(10), identify exactly where such information is redacted and exactly what information was redacted and why.

d. Identify the supplier of the gas for each invoice dated September 10, 2024, October 9, 2024, and November 7, 2024, that was provided in part on un-number

² Purchased Gas Adjustment Application (filed Nov. 19, 2024) (PGA Application), PGA-Effective_1-1-25.pdf at 2 of 11.

³ PGA Application, PGA-Effective_1-1-25.pdf at 7 of 11.

⁴ See PGA Application, Answer-Questions_2-7, Item 6b and 6c (Natural Energy failed or refused to provide requested documents in Excel format).

pages 8 through 10 of 11 of the GCR Rate Report, and explain any relationship between the supplier of the gas and that Natural Energy Utility Corporation.

2. Refer to the letter dated September 10, 2024, including the 11 pages of attachments, filed in Case No. 2024-00295⁵ proposing a GCR rate to be effective on October 1, 2024 (GCR Rate Report in 2024-00295).

a. Provide versions of each of unnumbered pages 2 through 5 out of 12 of the GCR Rate Report in 2024-00295, beginning with the document titled “Schedule I” and ending with the document that states “Schedule IV” in the top corner, in Excel spreadsheet format with all formulas, rows, and columns fully accessible and unprotected, regardless of whether you contend that all information is visible in the PDF document.

b. Also, refer to Natural Energy’s response to Commission Staff’s Request for Information issued in the Commission’s final Order in Case No. 2024-00295 (Staff’s Case No. 2024-00295 Request), Item 6b and 6c in which Natural Energy failed or refused to provide documents as requested. Provide a version of unnumbered page 6 out of 12 of the GCR Rate Report in 2024-00295 in Excel spreadsheet format with all formulas, rows, and columns fully accessible and unprotected, regardless of whether you contend that all information is visible in the PDF document.

c. Identify and provide the information that has been rendered illegible on unnumbered page 5 out of 12 of the GCR Rate Report in 2024-00295, the document that states “NEUC-Monthly Manual Billing” in the top corner, and if any information is

⁵ Case No. 2024-00295, *Electronic Purchased Gas Adjustment Filing of Natural Energy Utility Corporation* (filed. Sept 10, 2024), GCR rate report.

redacted pursuant to 807 KAR 5:001, Section 3(10), identify exactly where such information is redacted and exactly what information was redacted and why.

d. Also, refer to Natural Energy's response to Staff's Case No. 2024-00295 Request, Item 7b and 7c, in which Natural Energy failed or refused to provide documents as requested. Provide a version of unnumbered page 11 out of 12 of the GCR Rate Report in 2024-00295 in Excel spreadsheet format with all formulas, rows, and columns fully accessible and unprotected, regardless of whether you contend that all information is visible in the PDF document.

e. Provide full copies of the invoices dated May 10, 2024, June 12, 2024, July 9, 2024, August 8, 2024, and May 2, 2024 that were provided in part in the GCR Rate Report in 2024-00295, without any redactions or information otherwise obscured except as permitted by 807 KAR 5:001, Section 3(10) and include missing pages of those invoices that were not previously provided, and if any information is redacted pursuant to 807 KAR 5:001, Section 3(10), identify exactly where such information is redacted and exactly what information was redacted and why.

f. Identify the supplier for each invoice dated May 10, 2024, June 12, 2024, July 9, 2024, August 8, 2024, and May 2, 2024, that were provided in part in the GCR Rate Report in 2024-00295, and explain any relationship between the supplier of the gas and that Natural Energy Utility Corporation.

3. Refer to Natural Energy's response to Commission Staff's Request for Information issued in the Commission's final Order in Case No. 2024-00295⁶ (Staff's

⁶ Case No. 2024-00295, *Electronic Purchased Gas Adjustment Filing of Natural Energy Utility Corporation* (Ky. PSC Oct. 9, 2024), Order, Appendix B.

Case No. 2024-00295 Request), Item 1a, attached page 2. Provide the attached in Excel spreadsheet format with all formulas, rows, and columns fully accessible and unprotected regardless of whether you contend all information is visible in the PDF document.

4. Refer to Natural Energy's response to Staff's Case No. 2024-00295 Request, Item 3, attachment on page 17. Also, refer to Natural Energy's GCR Rate Report in 2024-00369, unnumbered page 7, top portion beginning with "Supply Volumes Purchased".

a. For the lines titled, "LESS: GCR Schedule IV, Line 1 – Total Supply Volumes Purchased", explain how the amount for each month identified in the responses were determined. Provide any additional documentation to support the response.

b. For the lines titled, "Gas Purchases – (Special Contract Customers)", explain how the amount for each month identified in the responses were determined. Provide any additional documentation to support the response.

5. Refer to Natural Energy's response to Staff's Case No. 2024-00295 Request, Item 4, attachment on page 24. Also, refer to Natural Energy's GCR Rate Report in 2024-00369, unnumbered page 7, bottom portion beginning with "Cost of Volumes Purchased".

a. For the lines titled, "LESS: GCR Schedule IV, Line 2 – Total Cost of Volumes Purchased", explain how the amount for each month identified in the responses were determined. Provide any additional documentation to support the response.

b. For the lines titled, "Gas Purchases – (Special Contract Customers)", explain how the amount for each month identified in the responses were determined. Provide any additional documentation to support the response.

6. Refer to Natural Energy's response to Staff's Case No. 2024-00295 Request, Item 5, attachment on page 27.

a. Explain if the sum MCF Volume for the period of January 2022 through December 2022 and the sum Total Invoice for the period of January 2022 through December 2022 correspond to the Annual Report of Natural Energy to the Public Service Commission for the Year Ending December 31, 2022 (2022 Annual Report).

b. Explain if the sum MCF Volume for the period of January 2023 through December 2023 and the sum Total Invoice for the period of January 2023 through December 2023 correspond to the Annual Report of Natural Energy to the Public Service Commission for the Year Ending December 31, 2023 (2023 Annual Report).

c. Explain how the Total Invoice dollar amounts for each month were determined and include a breakdown of the actual tariffed rates charged to result in the Total Invoiced amounts.

d. Provide an update to the Attachment with the MCF Volumes and Total Invoice amounts for the months of October, November, and December 2024.

7. Refer to Natural Energy's response to Commission Staff's First Request for Information filed in this matter on January 15, 2025 (Response to Staff's First Request), Item 2. Also, refer to Natural Energy's TFS 2024-00212⁷ addendum to the special contract (amended special contract) originally approved in Case No. 2018-00164.⁸

⁷ TFS 2024-00212, Natural Energy Utility Corporation Contract Amendment (filed May 8, 2024); the tariff was accepted for filing by the Commission by letter dated June 6, 2024.

⁸ Case No. 2018-00164, *The Filing of a Special Contract by Natural Energy Utility Corporation* (filed May 1, 2018), Special Contract.

a. State whether natural gas for the customer taking service pursuant to the special contract was included in the invoices dated September 10, 2024, October 9, 2024, and November 7, 2024, that were provided in part on unnumbered pages 8 through 10 of the GCR Rate Report in 2024-00369.

b. If not, provide any invoices for the purchase of gas for that special contract customer during those months, and if no invoices for such gas purchases exist, explain how that is possible.

c. Explain in detail how the cost of gas purchased for the special contract customer is accounted for when calculating the GCR rate, including the gas cost rate assigned to the special contract customer; and explain in detail how the sales volumes and the revenue from gas sales to the special contract customer are accounted for when calculating the GCR rate.

8. Refer to the Response to Staff's First Request, Item 2, regarding the tariff requirement for all industrial customers to execute a special contract. For each current special contract customers, provide:

a. The case number or Tariff filing in which the special contract customer was approved by the Commission.

b. A copy of the current contract, including any reference to or exhibit containing the current Commission approved rates;

c. The monthly usage for the special contract customer for the years 2018 through year-to-date 2025;

d. The monthly cost of natural gas for the special contract customer for the years 2018 through year-to-date 2025

e. How Natural Energy purchases natural gas for the special contract customer; and

f. Whether that purchased gas volume and cost is incorporated into the GCR and, if not, then how that purchased gas volume and cost is removed from the GCR mechanism calculation.

9. Explain whether Natural Energy placed its proposed GCR rate in Case No. 2024-00369 into effect on and after January 2, 2025, and whether the proposed GCR rate in Case No. 2024-00369 has been charged to Natural Energy's rate payers. If so, provide the date of the first bill reading implementing the proposed rates.



Linda C. Bridwell, PE
Executive Director
Public Service Commission
P.O. Box 615
Frankfort, KY 40602

DATED **FEB 07 2025**

cc: Parties of Record

*Mark T Baldock
CPA
Natural Energy Utility Corporation
2560 Hoods Creek Pike
Ashland, KY 41102

*Natural Energy Utility Corporation
2560 Hoods Creek Pike
Ashland, KY 41102