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July 20, 2021

Judges Pell and Coogan,  
Office of Administrative Law Judge  
Pennsylvania Public Utility Commission  
400 North Street,  
Harrisburg PA, 17120

Re: Pennsylvania Public Utility Commission  
v.  
Columbia Gas of Pennsylvania, Inc.  
Docket No. R-2022-3031211

### **Motion to Compel**

Dear Judges Pell and Coogan,

This is a motion to Compel Columbia Gas of Pennsylvania to submit responses to my interrogatories as directed to and as written.

- Set I, Questions 1-20;
- Set II, Questions 10, 14-18, 26; and
- Set III, Questions 1-10.

My interrogatories seek material information to considered in this rate case.

Material information for financial related purposes, in my opinion is best described by the U.S. Securities Exchange Commission in their document SEC Staff Accounting Bulletin No. 99: Materiality <https://www.sec.gov/interps/account/sab99.htm> and considers quantitative and qualitative factors.

The Public Company Accounting Oversight Board (PCAOB)

AS 2105: Consideration of Materiality in Planning and Performing an Audit

[https://pcaobus.org/oversight/standards/auditing-standards/details/AS2105#\\_ftn3](https://pcaobus.org/oversight/standards/auditing-standards/details/AS2105#_ftn3)

*Materiality in the Context of an Audit*

.02 *In interpreting the federal securities laws, the Supreme Court of the United States has held that a fact is material if there is "a substantial likelihood that the . . . fact would have been viewed by the reasonable investor as having significantly altered the 'total mix' of information made available."<sup>2</sup> As the Supreme Court has noted, determinations of materiality require "delicate assessments of the inferences a 'reasonable shareholder' would draw from a given set of facts and the significance of those inferences to him . . . ."<sup>3</sup>*

Parties of this rate case should have more access from Columbia than that of an engaged public accounting firm. A rate case is a form of monitoring that is required in the COSO Internal Control Integrated Framework.

These interrogatories are necessary for a better understanding of Columbia's commitments to comply with Federal and Pennsylvania laws and regulations as well as to perform consistently with the Commission's PUC's " PA Energy Consumer Bill of Rights.

[https://www.puc.pa.gov/general/consumer\\_ed/pdf/Consumer\\_Bill\\_Of\\_Rights.pdf](https://www.puc.pa.gov/general/consumer_ed/pdf/Consumer_Bill_Of_Rights.pdf)

These rights, in part provides:

*"Your rights include:*

- *Safe and reliable utility service*

*Your utility company has the responsibility to honor all of these rights. **You, the customer, should know your rights and fulfill your responsibilities** to maintain your utility service. The Pennsylvania Public Utility Code requires that every public utility create and maintain adequate, **efficient, safe and reasonable service and facilities.** Utilities also are required to*

make **necessary** repairs and improvements to service and facilities. Services should be reasonably continuous and without unreasonable interruptions or delay.

- The right to be protected from unfair, deceptive, fraudulent and anti-competitive practices of providers of electric and natural gas service.
- The right to unbiased, accurate and understandable information ...

**The purpose of this rate** case is to confirm or deny the Commission's suspicions, and these are my suspicions as well:

*“Investigation and analysis of this proposed tariff filing and the supporting data **indicate that the proposed changes in rates, rules, and regulations may be unlawful, unjust, unreasonable, and contrary to the public interest.** It also appears that consideration should be given to the reasonableness of Columbia's existing rates, rules, and regulations;*

*THEREFORE,*

*IT IS ORDERED: ...;”*

The objectives of this rate case cannot be met without full and good faith participation of Columbia Gas of Pennsylvania.

My interrogatories were directed to specific individuals who have direct knowledge and direct responsibilities.

Columbia's outside attorneys should not be permitted to be gatekeepers of relevant and material information to prevent evidence from entering the record of this case. Decisions made in this rate case will be based upon what is included the record. The record should be current, accurate and complete. It is public knowledge, corporations have no Fifth Amendment or Fourteenth protection against self-incrimination, even criminalizing answers must be provided. That is good, as due process and justice is dependent on complete truth.

## **I. Columbia's Objections Set I,**

Questions 1-20; directed to Columbia Gas employee George Milligan who provided sworn public testimony of his safety concerns with Columbia's operations, their distribution system and their safety management system.

These interrogatories were:

**Question 1:** Please describe your role and experience as a construction coordinator and other previous jobs that have contributed to your expertise in pipeline operations.

**Question 2:** Are you familiar with Columbia's Safety Management System(SMS)? Please explain.

**Question 3:** From your perspective, what is the purpose of the Corrective Action Program?

**Question 4:** Briefly explain your training on the system.

**Question 5:** At the Public Input Hearing according to the transcript you said, *"After witnessing many near-misses that the contractors were involved with, literally a week after the home explosion on Park Avenue in Washington, PA, I reported each safety infraction to my supervisors and senior management and also put CAPs in, only to fall on deaf ears."*

The Park Avenue explosion was the one that occurred right off and behind of Park Avenue on July 31, 2019, at 100 Park Lane in Washington, Washington County, Pennsylvania. Correct?

**Question 6:** You said you put in CAPs – that means the "Corrective Action Program". Correct?

**Question 7:** Were you encouraged to submit CAPs in the reporting system? Explain.

**Question 8:** Were you discouraged to submit CAPs in the reporting system? Explain.

**Question/ Discovery 9:** Please provide all the safety infractions that you submitted into the CAP system.

**Question/ Discovery 10:** Please provide the written or verbal responses you received.

**Question 11:** Curb valves, like other valves, have been in common use in Columbia's distribution system for decades. Correct?

**Question 12:** What changed and approximately when did Columbia start to reduce the installation of curb valves?

**Question 13:** Would you agree that the presence of a curb valve indicates a premises is receiving gas service, gas service may be inactive, or the service line was abandoned but the curb valve has not been properly abandoned in a timely manner and that the presence of the curb valve is useful and perhaps critical for workers, customers, and first responders for situational awareness needs?

**Question 14:** What was management’s justification for not installing curb valves and what was it based on, law regulation, consensus standards, internal instruction, or Columbia’s or contractor’s arbitrary decision? Please provide some examples.

**Question 15:** The lack of a curb valve, may not indicate a home is not receiving gas service. Correct?

**Question 16:** In Western Pennsylvania, the property owner is responsible for the installation and maintenance of the customer’s service line by law. Title 66 § 1510. Ownership and maintenance “Maintenance of service lines shall be the responsibility of the owner of the service line.” How can a property owner or their contractor do pressure test of a customer’s service line without a curb valve?

**Question 17:** From your expertise, what is the purpose of a curb valve?

**Question 18:** How do Columbia’s project managers know that a contractor’s employee is properly trained on the necessary covered tasks for a particular job?

**Question 19:** Pennsylvania public utility laws requires: *PA Title 66 § 1359. Projects.*

*(a) Standards. --The commission shall establish standards to ensure that work on utility systems to repair, improve or replace eligible property is performed by qualified employees of either the utility or an independent contractor in a manner that protects system reliability and the safety of the public.*

*(b) Inspection. --Projects for which work to repair, improve or replace eligible property is performed by independent contractors shall be subject to reliability and safety standards and to inspection by utility employees.*

*(c) Cost.--Work on projects to repair, improve or replace eligible property that is not performed by qualified employees or contractors or inspected by the utility's qualified personnel shall not be eligible for recovery of a distribution system improvement charge.*

How and when are qualified Columbia Gas employees assigned to inspect, approve or disapprove the work of qualified contractor's employee's work on Columbia's distribution system? Please explain and provide internal policy that is available to you and contractors they should include stop points for inspection.

**Question 20:** Are there any other facts that participants in this rate case should know regarding Columbia's approach to safety, reliability, quality, costs, and rates that would be helpful to Columbia, the Commission, and customers?

*“Columbia objects to Richard C. Culbertson Set I, Questions 1 through 20 because they are improper and do not comply with the Commission's discovery regulations. Culbertson Set I is directed at George Milligan, a non-party to this case. Mr. Milligan testified as a public input hearing witness. He is not a party to this proceeding, nor is he a witness for the Company. Mr. Culbertson asks the Company to “Please distribute these interrogatories to George Milligan . . .” See Culbertson Set 1, page 1. Columbia cannot be directed to facilitate discovery of a non-party. The Commission's discovery regulations provide the proper procedure for discovery directed at a non-party. See 52 Pa. Code § 5.321, et seq. The Commission's discovery regulations also prohibit unreasonable discovery. 52 Pa. Code § 5.361. It would be unreasonable to require Columbia to compel a public input hearing witness to answer interrogatories from another party to the case. Further, Columbia does not have the authority to require a non-party to answer interrogatories asked by another party in the case.*

**Culbertson Response Set I**

*“Columbia objects to Richard C. Culbertson Set I, Questions 1 through 20 because they are improper and do not comply with the Commission’s discovery regulations.” I disagree – they do comply with the Commission’s and Pennsylvania’s interrogatory requirements as well as Pennsylvania’s TITLE 231 RULES OF CIVIL PROCEDURE. TITLE 23, PRODUCTION OF DOCUMENTS AND THINGS AND ENTRY FOR INSPECTION AND OTHER ACTIVITIES PRODUCTION OF DOCUMENTS AND THINGS GENERAL PROVISIONS*

*The treatment of such issues is to be determined by traditional principles of proportionality under*

*Pennsylvania law as discussed in further detail below.*

### ***B. Proportionality Standard***

*As with all other discovery, electronically stored information is governed by a proportionality standard in order that discovery obligations are consistent with the just, speedy and inexpensive determination and resolution of litigation disputes. The proportionality standard requires the court, within the framework of the purpose of discovery of giving each party the opportunity to prepare its case, to consider: (i) the **nature and scope of the litigation**, including the importance and complexity of **the issues and the amounts at stake**; ... (iii) the cost, burden, and delay that may be imposed on the parties ... ; (iv) the ease of producing ... electronically stored information and whether substantially similar information is available with less burden; and (v) any other factors relevant under the circumstances.”*

Mr. Milligan is an expert of and knowledgeable of Columbia’s approach to safety. Columbia’s approach to safety is so significant, his knowledge and belief keeps him awake at night.

Safety violations maybe counter to the applicable Pipeline Safety Act and criminal. Directions of the Sentencing Commission may apply <https://www.ussc.gov/guidelines/2018-guidelines-manual/2018-chapter-8>

*“An individual was **“willfully ignorant of the offense”** if the individual did not investigate the possible occurrence of unlawful conduct despite knowledge of circumstances that would lead a reasonable person to investigate whether unlawful conduct had occurred.*

What is worse under the same requirements *“An individual **“condoned”** an offense if the individual knew of the offense and did not take reasonable steps to prevent or terminate the offense.”*

Deep down, I am sure all participants in this rate case wants Columbia to have safe operations. We should not miss the opportunity to understand Mr. Milligan’s concerns – they may be well founded, or they may not, and Columbia’s safety management system may have worked as intended, designed and required. We do not know but need to find out in this rate case.

The Commission is responsible as a supervisor to listen and not to be “willfully ignorant” nor condone wrongdoing of Columbia.

Mr. Milligan’s testimony needs further clarification, perhaps expansion and validation.

One of the most issues -- there is an important business lesson here for us, employees and management of Columbia. Did or will Mr. Milligan’s actions make safety at Columbia better or worse?

Mr. Milligan as an employee should be answering these questions.

## **II. Columbia’s Objections Set II**

This set was directed to C.J. Anstead, Vice President and General Manager of Columbia Gas of Pennsylvania. Columbia objects to QUESTIONS 10, 14-18 AND 26



From Mr. Anstead's testimony, he appears to be the most knowledgeable of technical operations of Columbia Gas.

From Columbia "*Objection: In Set II, Questions 14 through 17, Mr. Culbertson is asking for information specific to the service that Columbia provides to another customer, "Mr. Rae". The questions also ask for information about Mr. Rae's residence. The residence is not owned by Mr. Culbertson, and Mr. Culbertson's is not associated with Mr. Rae's Columbia Gas account. Columbia objects to providing Mr. Culbertson with information that is specific to the quality and manner of service that Columbia provides to another customer. The requested information regarding another customer's service and residence is irrelevant to Mr. Culbertson's service. Furthermore, Columbia does not disclose information related to a customer's account or service to other customers without their consent.*

### **Culbertson Response: Set II**

Columbia's objection switches Mr. Rae's property, the questions; however, do not pertain to Mr. Rae's property but Columbia's property. That would be the curb valve and the service line leading to the curb valve. The mention of Mr. Rae's property is for the purposes of identifying the location of Columbia's specific property.

It is of public interest to know if Columbia does or does not operate a safe distribution system.

The questions addressed to Mr. Anstead are fundamental. He should be well aware of Columbia's distribution system that services this and other properties in the area and applicable requirements, in laws, regulations, standards and company policy.

As merely a case in point, Columbia should be able to answer there is or is not a Columbia owned curb valve on the property. The participants in the rate case have a need to

know if and when Columbia installs and maintains curb valves. The answer to the question needs to be in the record for the PUC's decision makers.

Keep in mind the explosion at 100 Park Lane caused by Columbia on July 31, may have been caused by the inconsistent use of curb valves. There was not a curb valve at the end of Park Lane and not a curb valve at the end Mineola Avenue as currently shown.



Current photo -- End of Mineola Avenue – there is no gas curb valve. On the left there is a curb valve for water. The customer meter is surrounded by large yellow pipes. The home at 100 Park Lane is partially seen in the background. Without accurate maps, it would have been difficult to determine the actual footprint of the work area. A curb valve would have been an indicator that

the home was serviced by Columbia, from that direction.

***Set II, Question 18 provides:***

*“Was the curb valve at 266 Park Avenue, Washington, PA in compliance with PA PUC Regulation, 52 Pa. Code § 59.33. Safety?”*

*“52 Pa. Code § 59.33. Safety.*

*(a) Responsibility. Each public utility shall at all times use every reasonable effort to properly warn and protect the public from danger, and shall exercise reasonable care to reduce the hazards to which employees, customers and others may be subjected to by reason of its equipment and facilities.*

*(b) Safety code. The minimum safety standards for all natural gas and hazardous liquid public utilities in this Commonwealth shall be those issued under the pipeline safety laws as found in 49 U.S.C.A. § § 60101—60503 and as implemented at 49 CFR Parts 191—193, 195 and 199, including all subsequent amendments thereto. Future Federal amendments to 49 CFR Parts 191—193, 195 and 199, as amended or modified by the Federal*

*government, shall have the effect of amending or codifying the Commission’s regulations with regard to the minimum safety standards for all natural gas and hazardous liquid public utilities.*

*...*

*(e) Records. Each public utility shall keep adequate records as required for compliance with the code in subsection (b). The records shall be accessible to the Commission and its staff”?*

Columbia “*Objection: Set II, Question 18 improperly seeks a legal conclusion. Columbia objects to this question on the basis that it is asking for Columbia to provide a legal opinion as to compliance with the Commission’s regulations.*”

**Culbertson Response: Set II Question 18**

Columbia’s objection is not persuasive and tries to avoid an issue that probably contributed to the explosion of 100 Park Lane July 31, 2019. This is not a legal question -- *this is an operational question the respondent is required observe, obey, and comply*. Corporations do not have 5th amendment privileges -- answer the question. Ignoring the question does not make the question go away. The people have a right to know if Columbia runs a safe or unsafe distribution system.

Pennsylvania law lays out the framework of which issues are determined, and it comes from complaints with Title 66 § 701. Complaints.

*The commission, or any person, ... may complain in writing, **setting forth any act or thing done or omitted to be done by any public utility in violation, or claimed violation, of any law which the commission has jurisdiction to administer, or of any regulation or order of the commission.***

NiSource/ Columbia has adopted the COSO Internal Control-integrated framework. Per the NiSource 10K <https://d18rn0p25nwr6d.cloudfront.net/CIK-000111711/1b6be0c3-585a-498e-8014-007c964e19c5.pdf> Management’s Annual Report on Internal Control over Financial Reporting (page 124)

*“Our management, including our **chief executive officer and chief financial officer, are responsible for establishing and maintaining internal control** over financial reporting, as such term is defined under Rule 13a-15(f) or Rule 15d-15(f) promulgated under the Exchange Act. However, management would note that a control system can provide only reasonable, not absolute,*

**assurance that the objectives of the control system are met. Our management has adopted the 2013 framework set forth in the Committee of Sponsoring Organizations of the Treadway Commission report, Internal Control - Integrated Framework, the most commonly used and understood framework for evaluating internal control...**

<https://www.coso.org/Shared%20Documents/Framework-Executive-Summary.pdf>

Part of the internal control system is monitoring controls -- the question 18 is simply a monitoring question that would normally be asked during monitoring an organization's internal controls. Part of the framework is compliance with laws, regulations, and standards. Monitoring Activities is presented on page 5.

Pennsylvania has also adopted this framework with Management Directive Management Directive 325.12 Amended – Standards for Enterprise Risk Management in Commonwealth Agencies [https://www.oa.pa.gov/Policies/md/Documents/325\\_12.pdf](https://www.oa.pa.gov/Policies/md/Documents/325_12.pdf)

With the adoption of the GAO Green Book. <https://www.gao.gov/assets/gao-14-704g.pdf> Pennsylvania also adopted the COSO Internal Control-Integrated Framework.

**Set II, Question 26 provides:**

“There was a media report on November 11, 2021 “More than 200 Columbia Gas workers authorize strike” <https://www.wtae.com/article/columbia-gas-workers-authorize-strike/38221293>

*“The workers said they are concerned over unsafe work by contractors.*

*Union members said there have been at least 50 safety incidents caused by contractors over the last 13 months involving equipment not being installed properly, leading to gas leaks in homes.”*

- a) Was the media report accurate?
- b) Please provide the written and verbal of contractor safety concerns of the union members.
- c) Were these concerns submitted into the CAP system or the NiSource Ethics system?
- d) Were there any “off the record” concerns, if so, what were these concerns?
- e) What needed corrective actions were recognized, corrected and in process?
- f) Are the union members now satisfied with improvements made? Please explain.”

*“Objection: Columbia objects to Set II, Question 26 subparts (a) through (f) because the requests are vague and call for speculation. The referenced media report speaks for itself. Columbia cannot speak for the media or speculate as to the basis for the media’s statements. It is also unclear what Mr. Culbertson means by “off the record” concerns. Further, Columbia cannot speak for the union members or speculate as to the views of union members.”*

**Culbertson Response: Set II Question 26 and subparts (a) through (f)**

This interrogatory was directed to Mr. Anstead, Vice President and General Manager of Columbia Gas of Pennsylvania. It stands to reason either he was directly or one of his direct reports was involved with the union’s safety concerns to the extent that 200 union workers voted to go on strike. It was of public interest that the issue was made public. It is of public interest and the interest of the Commission and the participants that 200 union members believed there were safety violations – after all Columbia trained these employees to recognize unsafe operations.

Columbia's Mr. Anstead should be compelled to provide truthful answers -- ultimately, the participants will probably to some degree agree with Columbia or its employee union members. Truthfully answering honest questions increases trust – denying answering important questions increases distrust. As Columbia's supervisor, the Commission has a need to know – and the burden of proving safe operations is on Columbia.

It would be wrong for the participants of this rate case to not understand why the 200 union members voted to go strike because of Columbia's undisclosed safety issues. Good decision makers know – with knowledge comes responsibility. The participants of this rate case need to know what Mr. Anstead knows. Compelling Mr. Anstead to respond with current, accurate and complete information is the right thing to do.

### **III. Columbia's **Objections** Set III Questions 1-10.**

**Set III, Questions 1-10 was directed at Mr. Donald Brown, the Executive Vice President and Chief Financial Officer of NiSource, Inc. He is also the President of NiSource Corporate Services. NiSource is the parent company of Columbia Gas of Pennsylvania. Much of the administrative work that occurs at Columbia's sites is performed by employees of NiSource Corporate Services.**

*"Columbia objects to Richard C. Culbertson, Set III, Questions 1-10 because they are improper and do not comply with the Commission's discovery regulations. Set III is directed at Donald Brown, the Executive Vice President and Chief Financial Officer of NiSource, Inc.*

*NiSource, Inc. is a separate corporate entity from Columbia. Mr. Brown is not a witness in this case, and the level of information sought in Culbertson Set III is not*

information that Mr. Brown would be aware of in the normal course of his job duties and responsibilities as Chief Financial Officer of NiSource, Inc. For example, Culbertson Set III asks detailed questions regarding Columbia's pipeline replacement expenditures, reasonable costs for cost recovery purposes, and employee compensation as it relates to Columbia's rate base. As Chief Financial Officer, Mr. Brown's job duties include overall responsibility for NiSource Inc.'s finance and accounting organizations, but he is not responsible for day-to-day operations of Columbia.

*The Commission's regulations prohibit discovery that is unreasonable. 52 Pa. Code § 5.361. Mr. Culbertson's interrogatories to Mr. Brown are misdirected and improper. Asking NiSource, Inc.'s Chief Financial Officer to answer specific questions regarding Columbia's costs, capital expenditures and rate base is an unreasonable request. **Moreover, Mr. Brown does not have the personal knowledge necessary to answer the questions in Culbertson Set III."***

#### **Culbertson's response - Questions 1-10.**

It does not appear those who objected to the Set III interrogatories to Mr. Brown understand the responsibilities of a Chief Financial Officer of a publicly traded company. Mr. Brown has legally required responsibilities as provided in the Sarbanes Oxley Act of 2002. Those who objected to these interrogatories should not be speaking for Mr. Brown regarding his knowledge. He needs, and is capable of speaking for himself

Mr. Brown is a highly paid corporate executive  
([https://s1.q4cdn.com/829981032/files/doc\\_financials/2021/ar/8492a73a-e63e-](https://s1.q4cdn.com/829981032/files/doc_financials/2021/ar/8492a73a-e63e-)



[4376-ba0b-ca9c4722abc3.pdf](#) Based upon the NiSource Proxy Statement to Investors page 49, Mr. Brown's total compensation for the last two years was close to \$7 million. He is paid to know the macro and micro of the NiSource and Columbia's internal controls, operations, financial and non-financial reporting, compliance, 1qq and results.)

From the NiSource 10-K Report to the U.S. Securities Exchange Commission

<https://investors.nisource.com/financial-filings-and-reports/sec-filings/sec-filings-details/default.aspx?FilingId=15592876>



If through the interrogatories Mr. Brown finds a weakness, deficiency or an irregularity, he has the responsibility to recognize them and make necessary changes and corrections.

Contrary to Columbia's objections, the interrogatories directed to Mr. Brown were directed to the right place. It is Mr. Brown's duty to respond to interrogatories directed to him. It is important we and Columbia have clarity on what should be making up cost in Columbia's rate base.

## **CONCLUSION**

Columbia's objections are unfounded and appears to be motivated to avoid disclosing material information that should be in the record of this rate case. Questions are powerful things that promote transparency, justice and any needed correction . It is also recognized transparency may come with risk for Columbia that weakness and deficiencies may be disclosed and have to be corrected. That is small; however, in comparison of what customers may suffer if corrections are not made. Interrogatory Sets I and II are primarily about safety of Columbia's distribution system – some of the closest and most knowledgeable employees of Columbia have made public their distrust of Columbia's Safety Management system. The parties of this rate case need to pay attention as well as Colombia must pay attention to that. The public has a right to know and in the public's interest to know the extent of risks Columbia is taking that may have negative consequences to customers, property owners, communities and community organizations. Proper disclosure breeds self-correction and trust.

I request that the Administrative Law Judges compel Columbia's and NiSource's employees to answer the interrogatories as presented.

I thank you for your consideration.

Sincerely,



Richard C. Culbertson  
[Richard.c.culbertson@gmail.com](mailto:Richard.c.culbertson@gmail.com)

cc: PUC Secretary Rosemary Chiavetta, Certificate of Service.  
eFiling Confirmation Number

CERTIFICATE OF SERVICE

Re: Pennsylvania Public Utility Commission	:	
	:	
v.	:	Docket No. R-2022-3031211
	:	
Columbia Gas of Pennsylvania, Inc.	:	

I hereby certify that I have this day served a true copy of the Richard C. Culbertson Motion to Compel Columbia Gas of Pennsylvania to submit responses to my interrogatories as directed to and as written. • Set I, Questions 1-20; • Set II, Questions 10, 14-18, 26; and • Set III, Questions 1-10, .upon parties of record in this proceeding in accordance with the requirements of 52 Pa. Code § 1.54 (relating to service by a participant), in the manner and upon the persons listed below:

Dated this 20<sup>th</sup> day of July 2022.

**SERVICE BY E-MAIL ONLY**

<p>Erika McLain, Esquire          Pennsylvania Public Utility Commission          Bureau of Investigation and Enforcement          Commonwealth Keystone Building          400 North Street          Harrisburg, PA 17120  <a href="mailto:ermclain@pa.gov">ermclain@pa.gov</a></p>	<p>Amy E. Hirakis, Esquire          Theodore J. Gallagher, Esquire          Columbia Gas of Pennsylvania, Inc.          800 North 3rd Street, Suite 204          Harrisburg, PA 17102  <a href="mailto:ahirakis@nisource.com">ahirakis@nisource.com</a>  <a href="mailto:tjgallagher@nisource.com">tjgallagher@nisource.com</a></p>
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