



September 8, 2014

VIA FEDERAL EXPRESS

Rosemary Chiavetta, Secretary
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street, 2nd Floor
Harrisburg, Pennsylvania 17120

A-2009-2145787

Re: Spark Energy, LP – Application for Reduction in Security

Dear Secretary Chiavetta,

Pursuant to Order M-2013-2393141, Spark Energy, LP (“Spark”) respectfully requests that Pennsylvania Public Utility Commission amend Spark’s electric generation supplier license to reduce the amount of bond required pursuant to 52 Pa. Code §54.40, as set forth in Attachment A. Spark has enclosed the requisite \$350 filing fee.

Spark Energy is submitting the following documents under seal:

- Attachment A: Spark’s gross revenues for the sale of electricity to retail customers in Pennsylvania for the most recent 12 months.
- Attachment B: The amount of gross receipts taxes that Spark has prepaid towards its estimated revenue for the current calendar year.
- Attachment C: Spark’s available AEPS compliance data from the most recent 12 months.
- Attachment D: Spark’s Department of Revenue documents that support Spark’s request.

Spark request that the financial and operational data contained herein be treated as confidential and only the redacted version of this application be made public. Disclosure of this confident financial and operational information may cause Spark competitive harm and reveal information concerning Spark’s operations that is not available in any other public form.

Please contact me should you have any questions or require any additional documentation regarding this application for reduction in security.

Respectfully,

A handwritten signature in black ink, appearing to read "Edwin Dearman".

Edwin Dearman
Manager, Regulatory

RECEIVED

SEP 08 2014

PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

2105 CityWest Boulevard, Suite 100, Houston, TX 77042

Tel: (832) 320-2928 | Fax: 832-485-6392

edearman@sparkenergy.com | <http://www.sparkenergy.com>



ATTACHMENT A: REVENUE AND BONDING REQUIREMENTS

A-2009-2145787

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SEP 08 2014

PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

SPK
PN Excise Tax Activity 2014
GRT Liability, Revenue and Expense

12 months
ending 06/30/2014
Totals

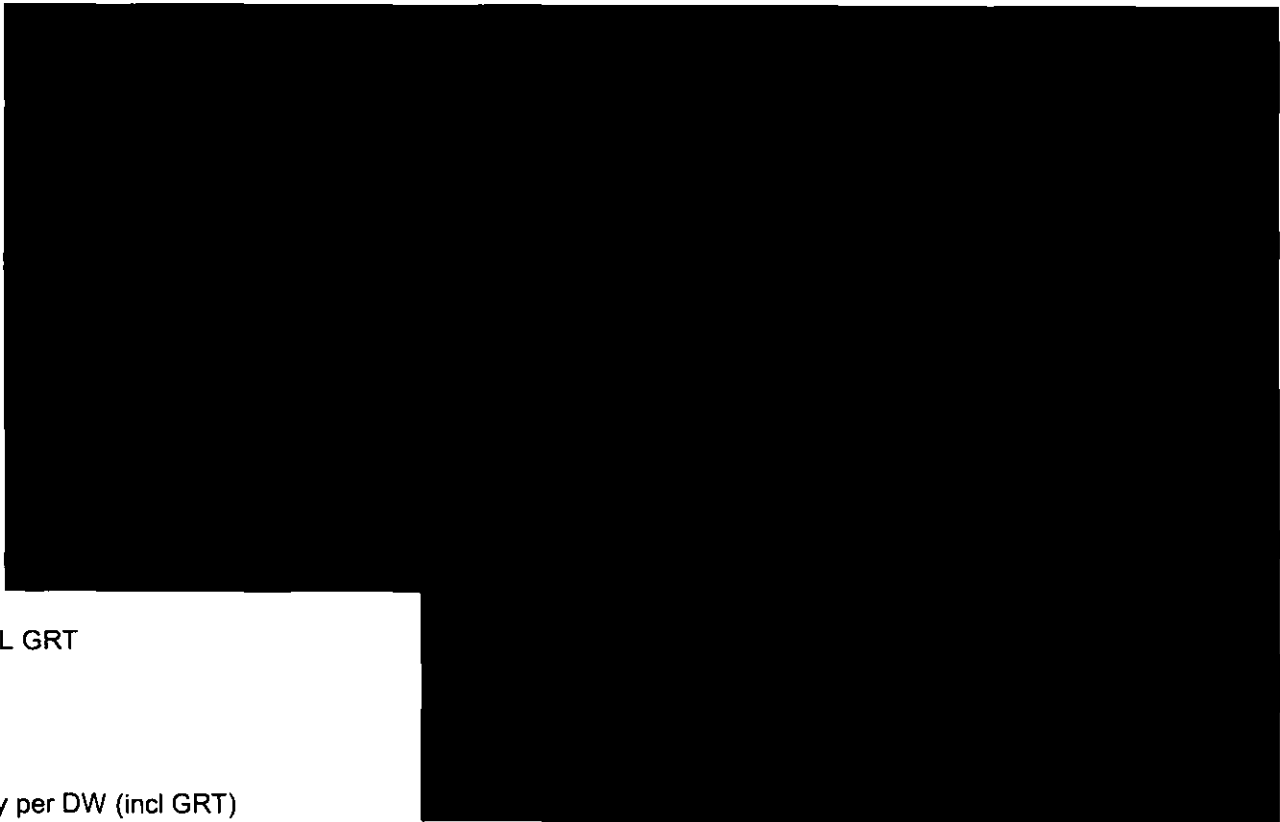
7/1/13 to 12/31/13 1/1/14 to 06/30/14

PECO

PPL

PECO+PPL GRT

Commodity per DW (incl GRT)



[Redacted]

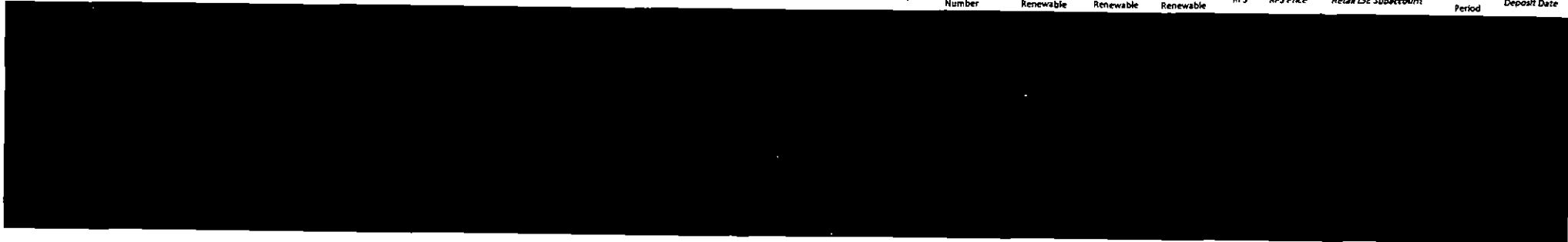


ATTACHMENT B: GROSS RECEIPTS TAXES



ATTACHMENT C: AEPS COMPLIANCE

Account Name	Month/Year	Unit ID	Facility Name	State	Fuel Type	Certificate Serial Numbers	Quantity	State Certification Number	PA Solar Renewable	PA Tier1 Renewable	PA TierII Renewable	RPS	RPS Price	Retail LSE Subaccount	RPS Period	Deposit Date
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ATTACHMENT D: DEPARTMENT OF REVENUE

AMENDED

1120013256

Revenue ID

RCT-112 (06-12) PAGE 2 OF 6
SOURCE OF GROSS RECEIPTS

Total Taxable PA Receipts

USE WHOLE DOLLARS ONLY

- 1. FERC 411.6 and 411.9 – Utility Plant and Allowances
- 2. FERC 412.0 – Revenues – Electric Plant Leased to Others
- 3. FERC 414.0 – Other Utility Operating Income (Attach Schedule)
- 4. FERC 415.0 – Revenues – Merchandising, Jobbing and Contract Work
- 5. FERC 417.0 – Revenues – Non-Utility Operations
- 6. FERC 418.0 – Nonoperating Rental Income
- 7. FERC 419.0 – Interest and Dividend Income
- 8. FERC 421.0 – Miscellaneous Nonoperating Income
- 9. FERC 421.1 and 421.2 – Gain/Loss on Disposition of Property
- 10. FERC 440.0 – Residential Sales
- 11. FERC 442.0 – Commercial and Industrial Sales
- 12. FERC 444.0 – Public Street and Highway Lighting
- 13. FERC 445.0 – Other Sales to Public Authorities
- 14. FERC 446.0 – Sales to Railroads and Railways
- 15. FERC 447.0 – Sales for Resale
- 16. FERC 448.0 – Interdepartmental Sales
- 17. Other Sales, Nonmajor only (Attach Schedule)
- 18. FERC 449.1 – Provisions for Rate Refunds
- 19. FERC 450.0 – Forfeited Discounts
- 20. FERC 451.0 – Miscellaneous Service Revenues
- 21. FERC 453.0 – Sales of Water and Water Power
- 22. FERC 454.0 – Rent from Electric Property
- 23. FERC 455.0 – Interdepartmental Rents
- 24. FERC 456.0 – Other Electric Revenues (Attach Schedule)
- 25. FERC 456.1 – Revenues from Transmission of Electricity of Others
- 26. FERC 457.1 – Regional Transmission Service Revenues
- 27. FERC 457.2 – Miscellaneous Revenues (Attach Schedule)
- 28. All Other Sources (Attach Schedule)
- 29. Total Taxable Gross Receipts (Sum of Lines 1 through 28)
- 30. Gross Receipts Tax (Line 29 times tax rate - See Instructions)
- 31. Total Gross Receipts (From Page 4, Column A)
- 32. Total Receipts from Business Conducted in Other States (From Page 4, Column B)
- 33. Total PA Receipts (Line 31 minus Line 32)
- 34. Adjustment for PA Bad Debts plus total Nontaxable PA Receipts and PA Sales for Resale (From Page 4, total of Column C, Line 29 plus Column D, Line 29)

[REDACTED]

1120013256



- 35. Source of Report Information (A=FERC, B=PUC, C=Federal Tax)
- 36. Accounting method for GRT (A=Accrual, B=Cash, C=Other)

Preparer's Information:

Firm Name	Individual Preparer Name
Firm FEIN	Phone
Address	Email
City	Social Security Number
State	or PTIN
ZIP	



I affirm under penalties prescribed by law this report, including any accompanying schedules and statements, has been prepared by me and to the best of my knowledge and belief is a true, correct and complete report.

Signature of Preparer	Date
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AMENDED

1120013356

Revenue ID [REDACTED]

RCT-112 (06-12) PAGE 3 OF 6

GROSS RECEIPTS TAX -ELECTRIC, HYDRO-ELECTRIC AND WATER POWER
SCHEDULE A

PA SALES FOR RESALE EXEMPTION

USE WHOLE DOLLARS ONLY

FOR TAX YEAR: **12/31/20** 13

1120013356



Taxpayer Name SPARK ENERGY LP
PA PUC - A #: A20092145787

Name of Reseller	PA Sales Tax Number	FEIN	PA Gross Receipts
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Total Sales for Resale:

0

Notice to Taxpayer: Allowance of the Sales for Resale Exemption is contingent on the validation of the listed entities' subjectivity to PA gross receipts tax.

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AMENDED

**ELECTRIC, HYDRO-ELECTRIC AND WATER POWER
GROSS RECEIPTS TAX
FOR TAX YEAR: 12/31/20 13**

L I N E	FERC Acct #	SOURCE OF GROSS RECEIPTS	(A) Total Gross Receipts	(B) Receipts From Business Conducted In Other States	(C) Adjustment For PA Bad Debts	(D) Nontaxable PA Receipts & PA Sales For Resale
1	411.6 411.9	Utility Plant & Allowances				
2	412.0	Revenues- Electric Plant Leased to Others				
3	414.0	Other Utility Operating Income (Attach Schedule)				
4	415.0	Revenues- Merchandising, Jobbing & Contract Work				
5	417.0	Revenues - Non-utility Operations				
6	418.0	Non-operating Rental Income				
7	419.0	Interest & Dividend Income				
8	421.0	Miscellaneous Non-operating Income				
9	421.1 421.2	Gain/Loss on Disposition of Property				
10	440.0	Residential Sales				
11	442.0	Commercial and Industrial Sales				
12	444.0	Public Street & Highway Lighting				
13	445.0	Other Sales to Public Authorities				
14	446.0	Sales to Railroads & Railways				
15	447.0	Sales for Resale (Complete Schedule A to Support the Amount in Column D)				0
16	448.0	Interdepartmental Sales				
17		Other Sales, Non-major Only (Attach Schedule)				
18	449.1	Provision for Rate Refunds				
19	450.0	Forfeited Discounts				
20	451.0	Miscellaneous Service Revenues				
21	453.0	Sales of Water and Water Power				
22	454.0	Rent from Electric Property				
23	455.0	Interdepartmental Rents				
24	456.0	Other Electric Revenues (Attach Schedule)				
25	456.1	Revenues From Transmission of Electricity of Others				
26	457.1	Regional Transmission Service Revenues				
27	457.2	Miscellaneous Revenues (Attach Schedule)				
28		All Other Sources (Attach Schedule)				
29		Totals of Each Column (Lines 1 - 28)				



ATTACHMENT A: REVENUE AND BONDING REQUIREMENTS

SPK
PN Excise Tax Activity 2014
GRT Liability, Revenue and Expense

12 months
ending 06/30/2014
Totals

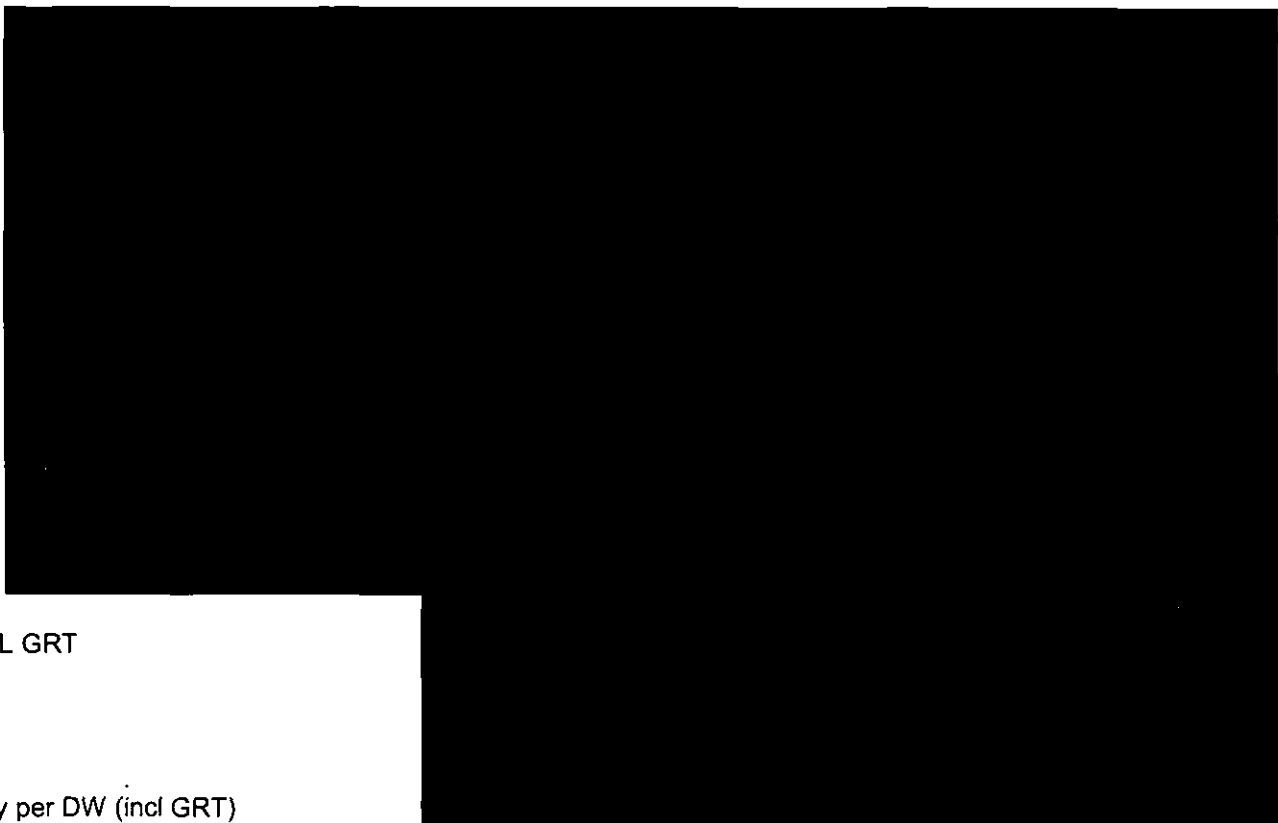
7/1/13 to 12/31/13 1/1/14 to 06/30/14

PECO

PPL

PECO+PPL GRT

Commodity per DW (incl GRT)





ATTACHMENT B: GROSS RECEIPTS TAXES

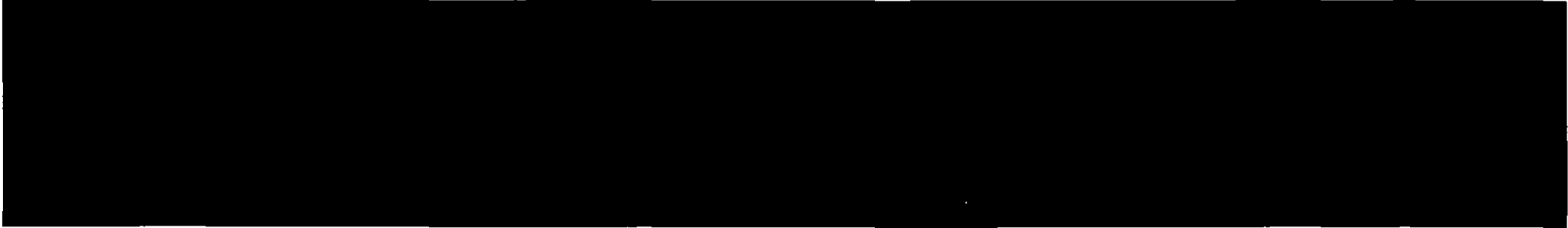
SPK
PN Excise Tax Activity 2014
GRT Liability, Revenue and Expense

	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	2014 YTD Totals
PECO	[REDACTED]												
PPL	[REDACTED]												
PECO+PP	[REDACTED]												
	[REDACTED]												



ATTACHMENT C: AEPS COMPLIANCE

Account Name	Month/Year	Unit ID	FacilityName	State	Fuel Type	Certificate Serial Numbers	Quantity	State Certification Number	PA Solar Renewable	PA Tier1 Renewable	PA Tier2 Renewable	RPS	RPS Price	Retail LSE Subaccount	RPS Period	Deposit Date
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ATTACHMENT D: DEPARTMENT OF REVENUE

AMENDED

pennsylvania

1120013156

DEPARTMENT OF REVENUE

RCT-112 (06-12) PAGE 1 OF 6
GROSS RECEIPTS TAX (GRT) REPORT - ELECTRIC,
HYDRO-ELECTRIC AND WATER POWER COMPANIES

[Redacted Box]

Date Received (Official Use Only)

Revenue ID: [Redacted]
Federal ID (FEIN): [Redacted]
Parent Corporation (FEIN): [Redacted]

Tax Year Begin: 01012013
Tax Year End: 12/31/2013
Due Date: March 15

Taxpayer Name
SPARK ENERGY LP
First Line of Address

Second Line of Address
2105 CITYWEST BLVD SUITE 100
City State ZIP
HOUSTON TX 77042
Phone
7139775634
Email

Check to Indicate a Change of Address N
Send All Correspondence to the Preparer N
Amended Report N
First Report N
Payment Made Electronically Y

Last Report N

Out of Existence as of:



USE WHOLE DOLLARS ONLY

- | | | |
|--|-----|------------|
| 1. Electric, Hydro-electric and Water Power Company GRT Liability (Page 2, Line 30) | 1. | [Redacted] |
| 2. Total Estimated Payments | 2. | [Redacted] |
| 3. Total Payments Carried Forward From Prior Year Return | 3. | [Redacted] |
| 4. Total "Restricted" Tax Credits | 4. | [Redacted] |
| 5. Total Credit: (Line 2 plus Line 3 plus Line 4) | 5. | [Redacted] |
| 6. Tax Due: (If Line 1 is more than Line 5, enter the difference here.) | 6. | [Redacted] |
| 7. Remittance: (Include interest and penalty, if applicable) | 7. | [Redacted] |
| 8. OVERPAYMENT: (If Line 5 is more than Line 1, enter the difference here.) | 8. | [Redacted] |
| 9. Refund: (Amount of Line 8 to be refunded after offsetting all unpaid liabilities) | 9. | [Redacted] |
| 10. Transfer: (Amount of Line 8 to be credited to the next tax year after offsetting all unpaid liabilities) | 10. | [Redacted] |

Corporate Officer Information:

Officer Last Name: HODGES
Officer First Name: GEORGANNE
Title of Officer: CEO

Social Security Number of Officer: [Redacted]
Phone: [Redacted]
Email: [Redacted]

I affirm under penalties prescribed by law this report, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct and complete report. If this report is an amended report, the taxpayer hereby consents to the extension of the assessment period for this tax year to one year from the date of filing of this amended report or three years from the filing of the original report, whichever period last expires and agrees to retain all required records pertaining to that tax and tax period until the end of the extended assessment period, regardless of any statutory provision providing for a shorter period of retention. For purposes of this extension, an original report filed before the due date is deemed filed on the due date. I am authorized to execute this consent to the extension of the assessment period.

Signature of Officer: *George Hodges*

Date

AMENDED

1120013256

Revenue ID [REDACTED]

RCT-112 (06-12) PAGE 2 OF 6
SOURCE OF GROSS RECEIPTS

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[REDACTED]



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- 36. Accounting method for GRT (A=Accrual, B=Cash, C=Other) 36.

Preparer's Information:

Firm Name
Firm FEIN
Address
City
State
ZIP

Individual Preparer Name
Phone
Email
Social Security Number
or PTIN



I affirm under penalties prescribed by law this report, including any accompanying schedules and statements, has been prepared by me and to the best of my knowledge and belief is a true, correct and complete report.

Signature of Preparer

Date

AMENDED

1120013356

Revenue ID 

RCT-112 (06-12) PAGE 3 OF 6

GROSS RECEIPTS TAX -ELECTRIC, HYDRO-ELECTRIC AND WATER POWER
SCHEDULE A

PA SALES FOR RESALE EXEMPTION

USE WHOLE DOLLARS ONLY

FOR TAX YEAR: 12/31/20 13



Taxpayer Name SPARK ENERGY LP
PA PUC - A #: A20092145787

Name of Reseller	PA Sales Tax Number	FEIN	PA Gross Receipts
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Total Sales for Resale:

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AMENDED

**ELECTRIC, HYDRO-ELECTRIC AND WATER POWER
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FOR TAX YEAR: 12/31/20 13**

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