

Richard C. Culbertson

1430 Bower Hill Road

Pittsburgh, PA 15243

(609) 410-0108

Richard.c.culbertson@Gmail.com

July 18, 2021

Judge Hoyer,
Office of Administrative Law Judge
Piatt Place, Suite 220
301 Fifth Avenue
Pittsburgh, PA 15222

Re: Pennsylvania Public Utility Commission

v.

Columbia Gas of Pennsylvania, Inc.

Docket No. R-2021-3024296

Motion to Compel

Dear Judge Hoyer,

This is a motion to Compel Columbia Gas of Pennsylvania to submit responses to my interrogatories as written in Set V, Questions or documents 3-5, 9, 11-15, 17-24, 26, 29- 50 (inclusive).

Justice for ratepayers cannot be achieved when Columbia refuses to participate in discovery.

*Pa Title 66 § 523. **Performance factor consideration.** (a) Considerations The commission **shall** consider, in addition to all other relevant evidence of record, the efficiency, effectiveness and adequacy of service of each utility when determining just and reasonable rates under this title.*

Considerations outside of the record are difficult to consider and difficult to justify. So as a practical matter, good efforts should be made to include relevant evidence into the record. The Hope decision as well as Pa Title 66 § 523 -- casts a wide net as to what shall be considered in a rate case, efficiency, effectiveness, adequacy of service, just and reasonable costs, internal controls...Audits using generally accepted audit standards.

*(b) Fixed utilities.--As part of its duties pursuant to subsection (a), **the commission shall** set forth criteria by which it will evaluate future fixed utility performance and in assessing the*

performance of a fixed utility pursuant to subsection (a), the commission **shall** consider specifically the following:

- (1) Management effectiveness and operating efficiency as measured by an **audit** pursuant to section 516 (relating to audits of certain utilities) to the extent that the **audit** or portions of the audit have been properly introduced by a party into the record of the proceeding in accordance with applicable rules of evidence and procedure.

The problem for me, I recognized the audits at are referred to never happened. How can the Commission, an Administrative Law Judge, or parties to this rate case consider audits that were never conducted?

These audits were required to occur.

--Pennsylvania Constitution Article VIII § 10. Audit. *The financial affairs of any entity funded or financially aided by the Commonwealth, and all departments, boards, commissions, agencies, instrumentalities, authorities, and institutions of the Commonwealth, **shall be subject to audits made in accordance with generally accepted auditing standards.*** (1968)
<https://www.legis.state.pa.us/WU01/LI/LI/CT/PDF/00/00.PDF>

--Management Directives 325.3, (2011) 325.6 (2011) and others require annual audits- GAO Yellow Book; internal controls GAO Green Book; and Federal grant requirements under 2 CFR 200, all require Generally Accepted Government Audit Standards (GAGAS) be used in the performance of audits of operations.
[https://www.oa.pa.gov/Policies/md/Pages/FinancialManagement\(305-325\).aspx](https://www.oa.pa.gov/Policies/md/Pages/FinancialManagement(305-325).aspx)
<https://www.gao.gov/assets/gao-21-368g.pdf>

-- PA title 66 § 516. Audits of certain utilities -- require audits to be conducted by the PUC or other audit firms. <https://www.legis.state.pa.us/WU01/LI/LI/CT/HTM/66/66.HTM>

-- Title 66 § 523. Performance factor consideration.

For the participants in this rate case ... there is no assurance of adequate internal controls in effective and efficient operations, reliable financial and non-financial reporting, and compliance with laws, regulations, standards... Some sort of assurance relevant to this rate case should have been made public before this rate case started. Columbia is also responsible that the proper audits are made public ... They too are responsible for compliance with laws provided above.

Early on I realized, we as participants did not have access to material information of Columbia's operations including costs. Outside of audits, I saw many red flags that should have been investigated/ audited to determine if weaknesses and deficiencies exist.

As a result, most of my interrogatories are very similar to what would be audited with an independent audit. Even this information has been withheld.

We have no audits and we have no answers to good audit questions.

Having answers to these identified interrogatories will be helpful as they can provide material information to receive some sort of justice for the ratepayers.

Now that I know that audits of the Commission and by the Commission were constitutionally required since 1968, I feel very disappointed with the Commission. I have been harmed, my family has been harmed with my focus to correct injustice. We are older now. My first encounter with Columbia was July 7, 2016. In the first fifteen seconds, I knew they has poor internal controls when they told me they abandoned my private property.

The Commission did not put into place the required safeguards to protect me and the public. Audits frequently identify weaknesses and deficiencies – thus forcing improvements.

My experience with Columbia Gas of Pennsylvania starting July 7, 2016, is not part of this rate case but it is related I have been pushing Columbia Gas of Pennsylvania, and shortly thereafter, for the Commission to perform their duty to protect me.

I take seriously my rights and promises under the PA Energy Consumer Bill of Rights, unfortunately, most promises have been broken.

https://www.puc.pa.gov/general/consumer_ed/pdf/Consumer_Bill_Of_Rights.pdf

- My Right to Safe and reliable utility service –
- The option to file a complaint with the PUC
- Your utility company has the responsibility to honor all of these rights.
- You, the customer, should know your rights
- Providing the utility with access to their meter (but nowhere else on private property)
- Utilities also are required to make necessary repairs and improvements to service and facilities. (but prohibited from making unnecessary replacements and improvements)
- The right to unbiased, accurate and understandable information
- You have the right to receive accurate bills (with no audits – consumers should assume they are not accurate)
- You also have the right to a fair and prompt resolution of problems you encounter with the utility. (Still waiting for the disposition of the Formal Complaint filed May 8, 2017)

Things must change with the Commission and Columbia.

We can start with focusing on our oaths, promises, and objectives – justice, due process, just, and reasonable rates with effective internal controls.

The attached moton includes my embedded comments along with objections of Columbia to various questions or requests for documents in Set V.

I thank you for your consideration.

Sincerely,

A handwritten signature in black ink, appearing to read 'R. Culbertson', with a stylized flourish at the end.

Richard C. Culbertson
Richard.c.culbertson@Gmail.com

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

MOTION TO COMPEL

Answers to Interrogatories Set V: 3-5, 9, 11-15, 17-24, 26, 29- 50 (inclusive).

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Pennsylvania Public Utility Commission	:	
v.	:	
Columbia Gas of Pennsylvania, Inc.	:	Docket No. R-2021-3024296
	:	
	:	

**OBJECTIONS OF COLUMBIA GAS OF PENNSYLVANIA, INC.
TO THE INTERROGATORIES PROPOUNDED BY
RICHARD C. CULBERTSON – SET V, QUESTIONS 1-7, 9-22, 24, 26, AND 29-52**

Columbia Gas of Pennsylvania, Inc. (“Columbia”) hereby submits these Objections to the Interrogatories Propounded by Richard C. Culbertson Set V, Questions 1-7, 9-22, 24, 26, and 29-52, pursuant to 52 Pa. Code § 5.342. As explained below, Columbia objects to Richard C. Culbertson Set V, Questions 1-7, 9-22, 24, 26, and 29-52, because they are vague, untimely and unreasonable, and because they seek information that is (1) irrelevant and unlikely to lead to the discovery of admissible evidence; (3) outside the scope of this proceeding; and (4) legal interpretations, strategy and argument.

I. GENERAL OBJECTIONS TO RICHARD C. CULBERTSON SET V

Columbia objects to Richard C. Culbertson Set V because it is untimely, unreasonable and violates the Commission’s regulations regarding discovery.¹ *See* 52 Pa. Code §§ 5.331, 5.261. Section 5.331(b) requires that a “party shall initiate discovery as early in the proceedings as reasonably possible.” 52 Pa. Code § 5.331(b). “The right to discovery commences when a complaint, protest or other adverse pleading is filed or when the Commission institutes an

¹ Although Mr. Culbertson cites to the Federal Rules of Civil Procedure in his Set V Interrogatories, the Commission's discovery regulations, not the Federal Rules of Civil Procedure, apply to this proceeding before the Commission.

Culbertson Comment The rules of civil procedure at the Federal, Commonwealth, PUC, and ABA should be viewed to be harmonized. Columbia has a distorted view of the rules of civil procedure. The purpose of the laws is to seek justice and not seek a system where discovery responses are an exception. *52Pa. Code § 5.321. Scope. (b) Discretion. The presiding officer may vary provisions of this subchapter as justice requires.*

(c) Scope. Subject to this subchapter, a party may obtain discovery regarding any matter, not privileged, which is relevant to the subject matter involved in the pending action, whether it relates to the claim or defense of the party seeking discovery or to the claim or defense of another party, including the existence, description, nature, content, custody, condition and location of any books, documents, or other tangible things and the identity and location of persons having knowledge of a discoverable matter. It is not ground for objection that the information sought will be inadmissible at hearing if the information sought appears reasonably calculated to lead to the discovery of admissible evidence.

investigation or on the record proceeding, whichever is earlier.” *Id.* Columbia submitted its proposed tariff supplement and direct testimony in this case on March 30, 2021. The Commission suspended Columbia’s proposed filing and opened an investigation into the proposed rate increase on May 6, 2021. *See Order Suspending Supplement No. 325*, Docket No. R-2021-3024296 (Order entered May 6, 2021). Mr. Culbertson had several months to issue interrogatories to Columbia regarding Columbia’s rate case filing. Instead, Mr. Culbertson issued only two sets of interrogatories prior to the due date for other parties’ direct testimony and waited until after the date for other parties’ direct testimony (approximately 2 ½ months after the Company’s direct filing) to submit three additional sets of interrogatories. The latest set of interrogatories, Set V, contains 52 questions.

Mr. Culbertson’s decision to delay asking the majority of his interrogatories until after the submission of other parties’ direct testimony, while the Company is preparing rebuttal testimony, is unreasonable. The Commission’s regulations also provide as follows:

(d) In a rate proceeding, initial discovery directed to data or information supplied by the public utility at the time of the initiation of the proceeding shall be submitted to the utility within 10 working days following the first prehearing conference. The presiding officer may establish reasonable limitations upon the timing of discovery.

52 Pa. Code § 5.331(d).

Mr. Culbertson should be prohibited from asking interrogatories that could have been asked before the rebuttal phase of the proceeding. The Commission’s regulations prohibit discovery that is sought in bad faith or that would cause unreasonable annoyance or burden. 52 Pa. Code § 5.361(a). To wait until the Company is preparing rebuttal testimony to ask voluminous sets of discovery, much of which is irrelevant and requires the submission of objections and discovery motions, should not be permitted. Furthermore, Mr. Culbertson already submitted his direct

testimony and cannot raise any new issues at the rebuttal phase of the proceeding.² Therefore, Mr. Culbertson could not use any information gained from the Company's responses to the Set V discovery to raise new issues at this stage of the proceeding. This fact makes Mr. Culbertson's Set V interrogatories even more unreasonable.

In addition to being untimely, as explained herein, Richard C. Culbertson Set V, Questions 1-7, 9-22, 24, 26, and 29-52, are not within the scope of permissible discovery in this proceeding. Pursuant to Section 5.321(c) of the Commission's regulations, a party may obtain discovery of any matter not privileged that is relevant to a pending proceeding or that is reasonably calculated to lead to the discovery of admissible evidence. 52 Pa. Code § 5.321(c). Relevant evidence is "that which, tends to establish some fact material to the case, or which tends to make a fact at issue more or less probable." *Commonwealth v. Scott*, 389 A.2d 79, 82 (1978).³ Irrelevant or immaterial evidence is not admissible. 66 Pa. C.S. § 332(b). The Commission has excluded evidence on the basis that the evidence is not relevant to the scope of the proceeding. See e.g., *Investigation of the Philadelphia Area Taxicab Self-Insurance Program*, 1989 Pa. PUC LEXIS 206 (1989) (excluding evidence that was "not germane to the limited scope of the investigation..."). The Commission's regulations place limitations on the scope of discovery. Discovery that would cause unreasonable burden or expense or require an unreasonable investigation by a party is not permitted. 52 Pa. Code § 5.361(a)(2), (4).

In addition, interrogatories that seek legal interpretations, legal strategy and information that is protected by attorney-client privilege are impermissible. See, e.g. *Pa. PUC, et al. v. PennsylvaniaAmerican Water Co.*, Docket Nos. R-2011-2232243, et al. 2011 Pa. PUC LEXIS 1523 (July 21,

² See, e.g., *Pa. PUC v. UGI Utilities, Inc. (Electric Division)*, 1994 Pa. PUC LEXIS 137 (July 27, 1994).

³ See Pa.R.E. 401 ("Evidence is relevant if: (a) it has any tendency to make a fact more or less probable than it would be without the evidence; and (b) the fact is of consequence in determining the action."); *Ecker v. Amtrak*, 2015 Phila. Ct. Com. Pl. LEXIS 98 (Mar. 13, 2015), *affirmed*, 2015 Pa. Super. Unpub. LEXIS 3615 (Pa. Super.

2015); *Parr v. Ford Motor Co.*, 109 A.3d 682 (Pa. Super. 2014), *appeal denied*, 2015 Pa. LEXIS 1150 (Pa. 2015). Even if evidence is relevant, such evidence may be excluded “if its probative value is outweighed by a danger of one or more of the following: unfair prejudice, confusing the issues, misleading the jury, undue delay, wasting time, or needlessly presenting cumulative evidence.” *Parr*, 109 A.3d at 697 (quoting Pa.R.E. 403).

2011) (interrogatories requesting privileged attorney-client communications, attorney work product, or an attorney's mental impressions, analyses, or assessments as to legal matters are impermissible).

Richard C. Culbertson General Statement regarding interrogatories.

The parties filing complaints against Columbia propose rate increase are at a substantial disadvantage because of the lack of required audits of utilities. The Pennsylvania Constitution requires audits from the PUC.

--Pennsylvania Constitution Article VIII § 10. Audit. The financial affairs of any entity funded or financially aided by the Commonwealth, and all departments, boards, **commissions**, agencies, instrumentalities, authorities, and institutions of the Commonwealth, **shall be subject to audits made in accordance with generally accepted auditing standards.** (1968)

<https://www.legis.state.pa.us/WU01/LI/LI/CT/PDF/00/00.PDF>

--Management Directives 325.3, (2011) 325.6 (2011) and others require annual audits- GAO Yellow Book; internal controls GAO Green Book; and Federal grant requirements under 2 CFR 200 all required Generally Accepted Government Audit Standards be used in the performance of audits of operations.

[https://www.oa.pa.gov/Policies/md/Pages/FinancialManagement\(305-325\).aspx](https://www.oa.pa.gov/Policies/md/Pages/FinancialManagement(305-325).aspx) --

<https://www.gao.gov/assets/gao-21-368g.pdf>

-- PA title 66 § 516. Audits of certain utilities -- require audits to be conducted by the PUC or other audit firms. <https://www.legis.state.pa.us/WU01/LI/LI/CT/HTM/66/66.HTM>

-- Title 66 § 523. Performance factor consideration. (a) Considerations.--The commission shall consider, in addition to **all other relevant evidence of record, the efficiency, effectiveness, and adequacy of service of each utility when determining just and reasonable**

rates under this title. (b) Fixed utilities.--As part of its duties pursuant to subsection (a), the commission shall set forth criteria by which it will evaluate future fixed utility performance and in assessing the performance of a fixed utility pursuant to subsection (a), the commission shall consider specifically the following: (1) Management effectiveness and operating efficiency as measured by an audit pursuant to section 516 (relating to audits of certain utilities) to the extent that the audit or portions of the audit have been properly introduced by a party into the record of the proceeding in accordance with applicable rules of evidence and procedure.... (7) Any other relevant and material evidence of efficiency, effectiveness and adequacy of service.

Pennsylvania Public Utility has did not perform these audits as required.

Yes the PUC does conduct some form of audit – but not up to the required standard of the GAO Yellow Book for performance audits and there is no indication of the performance of financial audits. This is a major problem for ratepayers and to some extent Columbia Gas, the Pennsylvania Public Utility Commission, investors, and others. Providing rate increases to Columbia Gas of Pennsylvania without the benefit of viewing timely audits that were performed in accordance with generally accepted audit standards does not meet the obligations of requiring due diligence in making large financial decisions.

Bluntly put – the Pennsylvania Public Utilities Commission has been derelict in its duty for a long time by not complying with the will of the people in not conducting audits.

The previous sets of interrogatories as well as this set are normal audit questions that would generally be asked in a generally accepted audit standards audit.

These few questions do not make a good substitute for audits from audit professionals. Without good audits, justice for the customers of Columbia Gas is not achievable. The level of justice that needs to be reached is that customers that understand the facts of public utilities and oversight of

the PUC must reach a level of reasonable assurance that they, the customers are paying just and reasonable rates.

Justice for ratepayers is not achievable without required audits. The best we can hope for at this point is that Columbia is compelled to answer the selected interrogatories to where they start getting in the habit of answering interrogatories cooperatively and fully.

Richard C. Culbertson Motion to Compel; The General Objections are not in line with the requirements of Columbia Gas of Pennsylvania to participate interrogatories in this \$98,300,000 rate case. Fair trials, due process, due diligence, and seeking justice for ratepayers require good faith participation in interrogatories before the court. Answering interrogatories and providing documents is a required legal procedure at all jurisdiction levels.

--Federal Rule 33. Interrogatories to Parties (b) Answers and Objections. (1) Responding Party. The interrogatories must be answered: ABA Rule 3.4 Rule 3.4: Fairness to Opposing Party & Counsel (A) by the party to whom they are directed; A lawyer shall not: (a) unlawfully obstruct another party's access to evidence or unlawfully alter, destroy or conceal a document or other material having potential evidentiary value. A lawyer shall not counsel or assist another person to do any such act;

PA Rule 401. Test for Relevant Evidence. Evidence is relevant if: (a) it has any tendency to make a fact more or less probable than it would be without the evidence; and (b) the fact is of consequence in determining the action. Relevance may not be determined by individual questions but by the questions in total.

PA --Rule 4005. Written Interrogatories to a Party. (a) Subject to the limitations provided by Rule 4011, any party may serve upon any other party written interrogatories to be answered by the party

served...

--Rule 4011. *Limitation of Scope of Discovery. No discovery, including discovery of electronically stored information, shall be permitted which (a) is sought in bad faith; (b) would cause unreasonable annoyance, embarrassment, oppression, burden or expense to the deponent or any person or party; (unreasonable in proportionate to the size of the request rate increase.*

--*"All costs which a public utility uses to compute its base rate, including improvements to infrastructure and to safety, are relevant in a base rate proceeding. In addition, safety specifically is **always** a relevant issue in a base rate proceeding."* "THIRD INTERIM ORDER Denying Objections of Columbia Gas of Pennsylvania, Inc to Portions of Public Input Testimony of Richard C. Culbertson... Katrina L. Dunderdale Administrative Law Judge, August 13, 2020 R-2020-3018835.

Columbia does not understand the proper scope of a rate case see Title 66 § 523. Performance factor consideration.

Considerations.--The commission shall consider, in addition to all other relevant evidence of record, the efficiency, effectiveness and adequacy of service of each utility when determining just and reasonable rates under this title.

All interrogatories were written in good faith and to seek facts relevant to this rate case.

It is important to understand – from the observation of Culbertson after December 1, 2015, Columbia has used phrases or portions of phrases the were eliminated. "Relevant information need not be admissible at the trial if the discovery appears reasonably calculated to lead to the discovery of admissible evidence."

II. OBJECTIONS TO RICHARD C. CULBERTSON SET V, QUESTIONS 1-7, 9-22, 24, 26, AND 29-52

Set V, Question 1 provides as follows:

In my Formal Complaint, I include the following table from authoritative sources—NiSource and the ALJ’s recommendation report of December 4, 2020, on Columbia’s previous rate case. <https://investors.nisource.com/company-information/default.aspx>

Please update and provide this table with current, accurate complete information.

If Columbia receives what it has requested, please provide the *proforma* data in a like table.

	~ No. of Customers (In 000)	Miles of Pipe	Calculated Miles of pipe per customer	Miles of Bare Steel and Cast Iron	Rate Base (\$ 000,000)	Calculated Rate Base Per Customer \$	
NIPSCO	840	17500	.020	23*	1700	*2024	
COH	1500	20200	.013	2000	3200	2133	
CKY	137	2600	.019	2600	327	2387	
CVA	274	5300	.019	140**	850	3102	
CMD	34	660	.018	50	149	4382	
SUB TOL	2785				6226	2236	Ave
CPA	433	7700	.018	1200	2400	** 5545	
	3548				8626		

Objection: Columbia will provide the requested information for Columbia Gas of Pennsylvania. However, Columbia objects to the request for rate base information for utilities in other states. Information pertaining to the rate base of other utilities outside of Pennsylvania is irrelevant to this proceeding. Only Columbia Gas of Pennsylvania is being examined in this proceeding. Furthermore, the referenced utilities are not parties to this case, and Columbia Gas of Pennsylvania cannot speak for those utilities.

Culbertson -- Columbia has the burden of proof – the public information is somewhat dated – this was an opportunity to improve their appearance of lack of competitiveness and efficiency. Considering *Market*

*prices for comparable goods or services for the geographic area. **Do not compel.***

Set I, Question 2 provides as follows:

2. Question/ Data request

Given the differences and the population sizes, each utility is statistically significantly different from other utilities. How can the rate base per customer of Columbia Gas of Pennsylvania (CPA) as opposed to neighboring companies be about 2.7 times that of Indiana and 2.6 times that of Ohio be reasonable?

Please consider 2 CFR § 200.404 - Reasonable costs.

*A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost consideration **must** be given to:*

(a) Whether the cost is of a type generally recognized as ordinary and necessary ... or the proper and efficient performance ...

(c) Market prices for comparable goods or services for the geographic area.

Objection: Set V, Question 2 is irrelevant and seeks a legal conclusion. As explained above, the information requested from utilities other than Columbia is irrelevant to this proceeding. Columbia further objects to Question 2 on the basis that it is asking for Columbia to provide a legal opinion as to whether costs are reasonable under the law.

*Culbertson -- This was an opportunity for CPA to improve their appearance of lack competitiveness and efficiency with their sister companies. CPA's costs are not reasonable considering *Market prices for comparable goods or services for the geographic area.* (2 CFR 200 – reasonable cost) **Do not compel.***

Set V, Question 3 states:

The NiSource representations to investors include [https://investors.nisource.com/company-information/default.aspx_~\\$40B](https://investors.nisource.com/company-information/default.aspx_~$40B) of 100% Regulated Utility Infrastructure Investment Opportunities". What is the estimated share of that \$40 Billion is attributed to CPA? What is the expected annual growth of CPA's rate base for the next 5 years?

Objection: The expected annual growth of Columbia's rate base is highly confidential and

will be made available for review upon execution of an appropriate confidentiality agreement.

Columbia objects to the remainder of Question 3. As explained above, information pertaining to companies other than Columbia is irrelevant to this proceeding.

Culbertson -- DISAGREE COMPEL. Ratepayers have a right to know what to expect to in future rates, the same with investors.

Set V, Question 4 states:

Question/ Data request

Has the NiSource Board's Audit Committee been provided this chart? If not, why not? Are they comfortable with it? Why or Why Not? This interrogatory is directed to Theodore H. Bunting Jr Chair of the NiSource Board's Audit Committee.

Objection: Columbia objects to Question 3 on the basis that it is vague and appears to seek information that is irrelevant to this proceeding. It is unclear who "they" is and what is meant by "this chart." To the extent information is being requested from NiSource, NiSource is not a party to this case. Also, Theodore H. Bunting Jr. is not a witness in this case.

Culbertson -- COMPEL. The table from the NiSource representations to investors shows Columbia Gas of Pennsylvania significantly higher in rate base per customer in comparison to sister companies. For governance purposes, this should have presented a red flag and would have warranted an investigation. Knowledge of this chart should be extremely valuable to the Board. This chart may stimulate reconsideration or a pause of the rate case until there is greater confidence. The Board should be aware of this question.

Question 5 provides as follows:

Please account (provide facts at a high level) for the disparity rate base per customer between Columbia Gas of Pennsylvania and NiSource Utilities in Indiana, Ohio, and Kentucky.

Objection: Columbia objects to this question because the rate base per customer of utilities other than Columbia Gas of Pennsylvania is irrelevant to this proceeding. The rate base being examined in this proceeding is that of Columbia Gas of Pennsylvania.

Culbertson -- COMPEL. The PA PUC Audit of June 2020 references NiSource 207 times and CPA 271. It is relevant, the corporate structure was included on Page 9 as a result of a data request. <https://www.puc.pa.gov/pcdocs/1670369.pdf> This is a fair question in an audit. It should be noted that we do not have any individual employed by CPA that is a party to this rate case. The representatives are from NiSource. Comparison with other sister companies regarding efficiency is relevant – so much so NiSource included the information to investors.

Question 6 states:

Are safety records in Pennsylvania significantly different and much safer than in Indiana and Ohio?

Objection: Columbia objects to this question because it is vague, overbroad, and appears to seek information that is irrelevant. The question broadly references “safety records in Pennsylvania” without any additional detail. To the extent the question is requesting information regarding safety records in other states, that information is irrelevant to this proceeding. Columbia operates only in Pennsylvania.

Culbertson -- DISAGREE – THIS WAS AN OPPORTUNITY TO SHOW THAT CPA IS SAFER AND IS OF MORE VALUE. DO NOT COMPEL

Question 7 states:

Are there a greater amount of leaky pipes in those states than in Pennsylvania?

Objection: Columbia objects to this question as vague and irrelevant. Little context is provided for this question. To the extent the question is asking about “leaky pipes” in other states,

that information is irrelevant to this case.

Culbertson -- Leaky pipes are a safety and cost issue – each site has a backlog. Again this was an opportunity to show comparative value. DO NOT COMPEL

Columbia intends to provide a response to Question 8.

Question 9 provides as follows:

As a regulated utility who has authority from the PUC to provide Columbia day-to-day directions. Do these individuals have the authority to authorize the spending of money? How do the PUC and CPA hierarchies work together? Briefly explain.

Objection: Columbia objections to Question 9 because it is vague, seeks information that is irrelevant, and calls for a legal conclusion. To the extent that the question is asking for information from the Commission, Columbia cannot speak for the Commission.

Culbertson -- COMPEL. In the governance of an organization, some high-level individuals have decision-making authority that binds the organization to those decisions – most employees do not have the authority but may have opinions with no authority. This is an important governance question – who has the authority to direct work and spend organization resources. 15 U.S. Code § 78m(b)(2) (B) “*devise and maintain a system of internal accounting controls sufficient to provide reasonable assurances that— (i) transactions are executed in accordance with management’s general or specific authorization;*”

This question pertains to Title 66 § 523. *Performance factor consideration. The commission shall consider, in addition to all other relevant evidence of record, the efficiency, effectiveness and adequacy of service of each utility when determining just and reasonable rates under this title.*

Question 10 states:

Do these PUC individuals have the authority to interpret laws, regulations,

and orders? Please explain.

Objection: Columbia objects to Question 10 because it is irrelevant and calls for a legal conclusion. It is also unclear who “these individuals” is referring to in the question. Columbia does not determine which Commission employees have authority to interpret the law.

Culbertson -- these individuals are those who interact --- part of corporate governance employees are instructed who on the customer’s side can give orders to spend money. Do not Compel.

Question 11 states:

Do these PUC individuals have the authority to give unlawful orders? And If they do, what is the resolution practice? For example, do PUC officials have the authority to authorize material deviations from Generally Accepted Accounting Practices or FERC Accounting, e.g., changing period cost to capital cost?

Objection: Columbia objects to Question 11 because it is vague, irrelevant and calls for a legal conclusion. Columbia cannot speak for what employees of the Commission are or are not authorized to do.

Culbertson – COMPEL. This is a normal business occurrence, some directions may not be lawful. This question is about internal controls of which Columbia claims they have adopted the COSO integrated internal control framework but have refused to provide substantiation. In any contractual arrangement – and an arrangement between a utility and a PUC. Some speak with authority and those who do not. Sometimes there are those without authority who will give opinions outside of their scope of authority – this may result in violations of laws and regulations. Internal controls are to prevent that. This is a performance question and usually is covered in company procedures relating to “scope creep”. If this issue is not covered in company procedures Columbia should simply say so.

Questions 12 and 13 state:

12. Title 66 § 1359. Projects.

(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.

Please provide the internal instruction, Gas Standard, or the like that puts this PA law into practice at CPA.

Assume the same quality standards are used in all work on Columbia's distribution system?

13. What is the CPA control that identifies work that was or was not compliant with – **(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?***

Objection: Columbia objects to Questions 12 and 13 because they seek information that is irrelevant and ask Columbia to provide a legal conclusion. Question 12 is also vague and unintelligible. "Assume the same quality standards are used in all work on Columbia's distribution system?" does not ask a question. The referenced statute is about the Distribution System Improvement Charge ("DSIC"). However, the question does not appear to be asking about the ("DSIC").

Culbertson – COMPEL. This is a significant audit question -- how much work was not eligible for recovery because of the lack of required inspections. There should be an internal procedure and control that addresses the processes. If no control is in place, Columbia should simply say so. Generally, accounting does not drive the quality standards and contractor employees have no idea if work is or is not covered by DISC.

Subchapter B. Distribution Systems extends beyond DISC – the definitions portion includes some broad definitions, such as “capitalized cost” this definition applies to all of Title 66.

Question 14 states:

Work performed not eligible for recovery, are such costs charged to FERC account 426.5 Other deductions? Please explain.

Objection: Columbia objects to Question 14 because it is vague and calls for a legal conclusion.

Culbertson – COMPEL. This is a cost charging question per requirements of the FERC 18 CFR Part 101 - UNIFORM SYSTEM OF ACCOUNTS.

<https://www.law.cornell.edu/cfr/text/18/part-101> *General Instructions "E. All amounts included in the accounts prescribed herein for gas plant and operating expenses shall be just and reasonable and any payments or accruals by the utility in excess of just and reasonable charges shall be included in account 426.5, Other Deductions."*

Question 15 states:

During installation, improvement, and repair of distribution systems that occurs on streets and highways, Pennsylvania law Title 67 Chapter 212 in many circumstances flaggers and associated equipment are required to control traffic.

Are these flaggers employees of CPA? Please Explain. If not, why not?

Objection: Columbia objections to this question because it seeks information that is irrelevant to this base rate proceeding. The entity that employs the individuals responsible for flagging traffic is irrelevant.

Culbertson – Compel. This is an auditing question is regarding an element of cost that would go into the rate base. The cost must be reasonable. Operations and performance must be effective and efficient. This is relevant per Title 66 § 523. Performance factor consideration.

Question 16 states:

What are the controls to maximize safety at a reasonable cost?

Objection: Question 16 is vague. The question is extremely broad, and it is entirely unclear what is being requested in this question.

Culbertson – Columbia should have pointed to a safety manual. Do not compel.

Questions 17 and 18 provide:

17. Question/ Data request

What does it cost per day for a two- and three-person crew and equipment?
If directly paid by CPA? What is it if the flagging cost goes through a CPA Contractor?

18. Question/ Data request.

What would the cost per day be if this work were performed in-house by Columbia employees?

Objection: Columbia objects to Questions 17 and 18 because they are vague and call for speculation. The questions ask for the cost of a crew and equipment without any reference to the work that is being performed. It would be impossible to answer such broad questions as the cost of projects can vary greatly based upon many factors including where and what type of work is being performed.

Culbertson – Compel. This is an audit question about reasonable cost, safety, and arrangements with municipalities. FERC Uniform System of Accounts requires reasonable cost. Attorneys may not be trained in the CPA accounting and procurement requirements. What do the purchase orders/ contracts state for cost? There should be procurement justifications.

Questions 19, 20, 21 and 22:

19. Why are local police used or employed for the traffic control function?

20. Why is it reasonable to use both a hired or supplied local police as well as a

flagging crew at one job site?

21. What is the arrangement with the use of local police? Are these police independent contractors using the property of the municipality? Are they employed by the municipality and supplied by the municipality?
22. In the last year 2020, how much money went to flagging companies vs. for local police services?

Objection: Columbia objects to Questions 19, 20, 21 and 22 because they are overly broad and seek information that is irrelevant to this base rate proceeding. Question 19 is extremely broad, and Columbia cannot speak to every situation in which local police would or would not be involved in traffic control. Furthermore, Columbia cannot speak for the local police or local municipalities.

In addition. Questions 20 and 21 call for a legal conclusion.

Culbertson – Compel. This is question is about allowable cost concerning flagging cost. Flagging cost is necessary, is it more cost-effective to have this work in-house? What is being purchased and why? Are operations effective and efficient? *Title 66§ 523. Performance factor consideration. (a) Considerations. —The commission shall consider, in addition to all other relevant evidence of record, the efficiency, effectiveness, and adequacy of service of each utility when determining just and reasonable rates under this title.* Charging of cost is not a legal conclusion. Charging of cost is based upon generally accepted accounting principles. Flagging cost is an element of cost of a capital asset Title 66 § 1351. Definitions. “Capitalized cost.” Costs permitted to be capitalized pursuant to the Uniform System of Accounts and Generally Accepted Accounting Principles.

Columbia will provide an answer to Question

23.

Question 24 states:

For Columbia’s burden of proof — How can, and on what basis can accelerated **expenditures be reasonable expenditures – under FERC, the**

Government's Cost Principles, GAAP, or the Tariff?

Objection: Columbia objects to Question 24 because it calls for a legal conclusion.

Culbertson – Compel. When any cost is charged, the responsible person must always know if costs are reasonable.

This is another audit question.

Columbia will provide an answer to Question 25.

Question 26 states:

Please provide the first cost of Customer Service Line Replacements included in plant accounts by year for the last five years as well as netbook values. This was previously reported under Account 376.08 Mains- CSL Replacements.

Objection: Columbia objects to Question 26 because it is vague. It is unclear what the reference to “first cost” means.

Culbertson – Compel. This is a fixed asset accounting question. Sometimes first cost can be acquisition cost, sometimes it can be referred to as additions. First cost would generally not include betterments and improvements to a particular asset. But sometimes acquisition cost of a unit can include other subsequent costs such as installation and transportation costs.

For a gas utility what are the additions (first cost) to the account by years that have gone into Account 376.08 Mains- CSL Replacements.

This is one of these areas that if the attorneys of Columbia, who it appears, were not trained in accounting, could have asked this simple question and it could have been resolved, but they did not. In prior rate cases the amounts going into 376.08 were budgeted by year – so what were the actual results per year.

3 **Q. Please explain Columbia's capital additions claimed for the Future Test**
4 **Year and Fully Projected Future Test Year.**

5 A. A detailed description of Columbia's age and condition actuals for 2017, and the
6 budgeted amount for 2018 and 2019 are provided in the following chart.

GPA	Description	Total 2017 Actual	Total 2018 Projected	Total 2019 Projected
354	Compressor Stations	67,650	25,000	25,000
376	Mains - Leakage Elimination	142,174,703	136,131,000	156,131,000
380	Service Lines – Replaced	43,783,094	45,000,000	45,000,000
376	Customer Service Lines Replaced	9,664,502	15,000,000	15,000,000
381	Meters / 998 Int. Co. Meters	739,313	800,000	800,000
382	Meter Install – Replace	1,413,470	1,800,000	1,800,000
383	House Regulators - Replace	17,890	200,000	200,000
378	Plant Regulators – Replace	7,505,664	15,200,000	6,000,000
375	Reg Structures Replace	233,743	240,000	240,000
385	LV Excess Press Meas Sta	468,424	900,000	900,000
376	Corrosion Mitigation Ins	339,954	120,000	120,000
		206,408,407	215,416,000	226,216,000

7

Columbia will provide an answer to Questions 27 and 28.

Question 29 states:

Did the auditors take into account the requirement of PA PUC Regulation Chapter 59.36, Abandonment of inactive service lines? “A review of the status of inactive lines shall be made annually, at periods not exceeding 15 months.” Please explain if this requirement was audited. The PA PUC regulation is counter to the NiSource internal policy and practice. Correct?

Objection: Columbia objects to Question 29 because it asks Columbia to provide information regarding the mental impressions of auditors and calls for a legal conclusion. **It is also** unclear what audit the question is referencing. To the extent the reference to “auditors” means the Commission’s audit staff, Columbia cannot speak for the Commission’s audit staff. This objection is disingenuous. As presented:

Audit of Abandonment of Service Line Facilities starting page 126. PUC 1698218 -- Book 4
Columbia

29. Question/ Data request

Did the auditors take into account the requirement of PA PUC Regulation **Chapter 59.36**, Abandonment of inactive service lines? “A review of the status of inactive lines shall be made annually, at periods not exceeding 15 months.” Please explain if this requirement was audited. The PA PUC regulation is counter to the NiSource internal policy and practice. Correct?

Culbertson – Compel. This question pertains to Columbia’s submission and results of internal auditors in their audit concerning company-owned service lines abandonment. It is certainly clear what document is being referred to and who are the auditors. It also appears the auditors did not take into account PUC 59.36. Auditors as well as those who operate under the COSO integrated internal control framework make continuous judgments internal controls – under Compliance with laws and regulations... auditors make opinions. GAO Yellow Book 1.17a.

Financial statement audits: The primary purpose of a financial statement audit is to provide financial statement users with an opinion by an auditor on whether an entity’s financial statements are presented fairly, in all material respects, in accordance with an applicable financial reporting framework.

Question 30 provides:

Did the internal auditors discover and reveal to the Audit Committee that CPA along with abandoning service lines they have been abandoning private property—customer’s service lines?

Objection: Columbia objection to Question 30 because it assumes facts that are not in evidence and that are untrue.

Culbertson – Compel. — information should be current, accurate, and complete. GAO Yellow Book 1.24d. *Examples of internal control audit objectives include determining whether — d. management information, such as performance measures, and public reports are complete, accurate, and consistent to support performance and decision making;*

Make no mistake there are facts presented in the referenced internal audit report.

Questions 31 through 36 state:

31. Service line and customer’s service line are defined in PA Title 66 § 102.

Definitions.

<https://www.legis.state.pa.us/cfdocs/legis/LI/consCheck.cfm?txtType=HTM&ttl=66&div=0&chp t=1&sctn=2&subsctn=0> “Service lines” are owned by CPA and are personal property and “customer’s service lines” are an owner’s real property. Correct?

32. PA PUC regulations supersede the NiSource / Columbia internal policy. Correct?

33. The NiSource / Columbia policy and practice on the abandonment of service lines are not in compliance with PUC Regulation 59.36., especially “A review of the status of inactive lines **shall be made annually**, at periods not exceeding 15 months.” Correct?

Appendix C – New Service Line Install Subsequent to Abandonment

As it can be difficult to accurately predict the prospect for future use, Internal Audit performed an analysis to determine how frequently a NiSource company installed a new service line less than one year after abandoning a service line at that same location. As noted in the table below, this scenario occurred after ~7% of the completed abandonments.

Company	# SL Abandonments	New SL Install < 1 Year from Abandonment	%
Ohio	58,025	4,524	8%
Kentucky	4,561	143	3%
Virginia	4,336	187	4%
Pennsylvania	8,835	563	6%
Maryland	1,184	78	7%
ALL COMPANIES	76,941	5,495	7%

34. From the table above – if 563 service lines had to be replaced after abandonment within the first year of abandonment – this is an indication that the service lines should not have been abandoned in the first place. Correct?

Was this cost to replace the abandoned lines considered unreasonable cost? Please explain.

35. For Pennsylvania, when the service lines were abandoned, were the corresponding customer's service lines abandoned by CPA as well? And were these property owners forced to replace their customer's service lines if they wanted to restore service? If so, all 563 of them?

Questions 31 through 36 all pertain to customer service lines. Columbia objects to these questions because they are the subject of a pending complaint case before the Commission involving Columbia and Mr. Culbertson. The issues in the complaint case are separate from this proceeding. The base rate proceeding should not be used as a vehicle to obtain discovery related to the separate complaint case. Additionally, Questions 31-33 inappropriately ask for Columbia to provide legal interpretations and legal conclusions. Question 35 is vague. It is unclear what "this cost" is referencing.

Culbertson – Compel. These questions pertain to the internal audit and current practice that has an impact on current rates. The Culbertson v. Columbia complaint pertains to acts that occurred from September 2015 through 2016. In that case, Culbertson had the burden of proof. Now the

burden of proof is on Columbia to prove these costs regarding abandonment of service lines are “actual legitimate cost”.

Question 37 through 50 provide as follows:

STANDARDS FOR CUSTOMER SERVICE LINES, METERS, AND SERVICE REGULATORS (Plumber’s Guide)

<https://www.columbiagaspa.com/docs/librariesprovider14/contractors-and-plumbers/plumber-qualifications/plumber’s-guide.pdf?sfvrsn=9> This Interrogatory is directed to the NiSource Audit Committee.

36. Question/ Data request

This document is published by and is the responsibility of Columbia Gas of Pennsylvania.

Correct?

37. Question/ Data request

This is not a NiSource Gas Standard. Correct?

38. Question/ Data request

What CPA company official approved and is responsible for this document?

39. Question/ Data request

This document has 272 “shall” statements and 24 “must” statements”. This is reasonably correct per a word search?

40. Question/ Data request

To whom do these must and shall stall statements apply?

41. Question/ Data request

From CPA ***“Authority Having Jurisdiction – Fire Chief, Local Code Official, Representative of the Gas Company, or others who are responsible for approving equipment, materials, installation, or procedures. Local codes, ordinances, and governmental regulations will govern when they are more stringent***

than the requirements contained herein. When in doubt as to the proper procedure, consult your Gas Company and other authorities before proceeding with the work.” NFPA codes define the AHJ as “an organization, office, or individual responsible for enforcing the requirements of a code or standard, or for approving equipment, materials, an installation, or a procedure.” “Where public safety is primary, the AHJ may be a federal, state, local, or other regional department or individual such as a fire chief; fire marshal; chief of a fire prevention bureau, labor department, or health department; building official; electrical inspector; or others having statutory authority.”

CPA does not have statutory authority to be an **Authority Having Jurisdiction.** Correct?

42. Question/ Data request

Columbia/ NiSource recognizes being an **Authority Having Jurisdiction** is a municipal function and based upon the Pennsylvania Constitution Section 31, they are prohibited from being an **Authority Having Jurisdiction.**

CONSTITUTION of the COMMONWEALTH OF PENNSYLVANIA, Section 31:

Delegation of Certain Powers Prohibited

“The **General Assembly shall not** delegate to any special **commission, private**

corporation or association, any power to make, supervise or interfere with any municipal improvement, money, property or effects, whether held in trust or otherwise, or to levy taxes or perform any municipal function whatever.”

43. Question/ Data request

Columbia recognizes Pennsylvania Law Title 18 CHAPTER 49

FALSIFICATION AND INTIMIDATION § 4912. Impersonating a public

servant. — A person commits a misdemeanor of the second degree if he falsely pretends to hold a position in the public service with intent to induce another to submit to such pretended official authority or otherwise to act in reliance upon that pretense to his prejudice. Correct?

The NiSource Audit Committee recognizes that Columbia should not be representing itself as **Authority Having Jurisdiction.** Correct?

44. Question/ Data request

On what basis does Columbia have authority over private property owners and their plumbing contractors when title to natural gas passes at the curb valve? Granted Columbia has access to its property located on private property which is primarily limited to the meter and the meter hanger.

45. Question/ Data request

When Columbia Gas employees work outside of Columbia's distribution system, the associated cost is unreasonable thus unallowable. Correct?

46. Question/ Data request

Please review the **Form 1-C-3363, "Operator Qualification Card"**, is this an official from authorized by NiSource or Columbia's management? Who approved this form.

47. Question/ Data request

Has this form been brought to the attention of the NiSource Audit Committee? If so, what were the conclusions?

48. Question/ Data request

Does the Audit Committee recognize various irregularities on this form? Does this look like an official NiSource management-approved internal form with its red various flags?

- No logo of Columbia Gas or NiSource
- An “operator” is a gas company, not a plumbing contractor
- This is not a controlled form
- Private contractors, not employed by Columbia do not work on service lines – they can work on customer’s service lines
- The first sentence “I attest ... fully comply with all ...Columbia Gas procedures (How can an individual attest to compliance to documents of which they do not have access?
- 49 CFR 192, Subpart N – is 49 CFR Part 192, Subpart N — **Qualification of Pipeline Personnel**. A private individual does not work on gas pipelines owned to be a gas utility. – Deceptive

- This form has been used for almost 20 years.
- How can the document be classified as PROPRIETARY when it is available on the internet?
- The **WARNING! About Fraudulent or misuse ...**

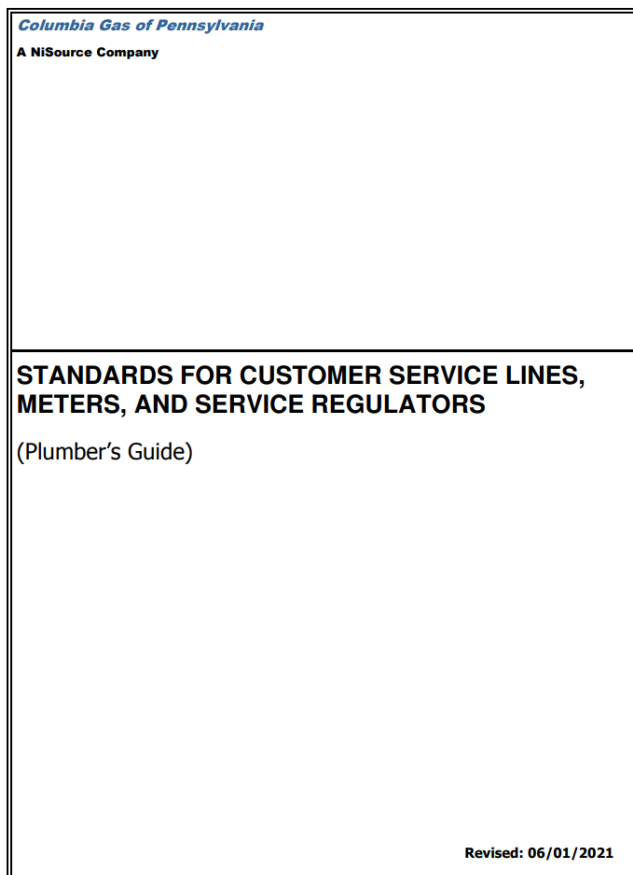
49. Question/ Data request

Does the Audit Committee condone the use and requirements in this document including requiring private plumbers to take their time, pay money, take blood tests and DOT training of 49 CFR Transportation, 192 TRANSPORTATION OF NATURAL AND OTHER GAS BY PIPELINE: MINIMUM FEDERAL SAFETY STANDARDS, when transportation of gas ends upon delivery at the property line and 49 CFR 192 does not apply to non-transportation issues on private property?

Question 37 through 50 all refer to a plumber’s guide. Columbia objects to these questions because they are the subject of a pending complaint case before the Commission involving Mr. Culbertson and Columbia. That complaint is separate from this case. It would be improper to use this base rate proceeding as a means for obtaining discovery that involves the separate complaint case. Columbia further objects to these questions because they are argumentative, irrelevant to the base rate proceeding and call for legal arguments and conclusions.

Culbertson – Compel. “The STANDARDS FOR CUSTOMER SERVICE LINES, METERS, AND SERVICE REGULATORS (Plumber’s Guide)”

<https://www.columbiagaspa.com/docs/librariesprovider14/contractors-and-plumbers/plumber-qualifications/plumber’s-guide.pdf?sfvrsn=9> was referred to and used in 2016 and is still in use today. The questions are relevant to current practice and that current practice includes questionable practices that impact cost, safety, and internal controls. Again in a rate case, Columbia has the burden of proof to show their practices are just, reasonable, produce costs that are just and reasonable. Being involved in a PUC complaint starting in May 2017 that still the PUC has not ruled involving Columbia’s abandonment of Culbertson’s private real property is independent and irrelevant of this rate case. Columbia’s current representations and practice are relevant to this rate case.



Columbia does not understand Pennsylvania Title 66. § 523. Performance factor consideration. (a) Considerations. —The commission shall consider, in addition to all other relevant evidence of record, the efficiency, effectiveness, and adequacy of

service of each utility when determining just and reasonable rates under this title.

Questions 51 and 52 provide:

Reasonable assurance of effective internal controls based upon the COSO Internal Control-Integrated Framework

These interrogatories are to be directed to the Chair of the NiSource Board's Audit Committee.

50. Question/ Data request

NiSource received from Deloitte, in their 2020 audit, as expressed in the NiSource 10K, reasonable assurance of internal controls under compliance with financial reporting per General Accepted Accounting Principles. The COSO framework is an integrated framework meaning – operations and compliance impact financials. Does NiSource Audit Committee have reasonable assurance of internal controls under effective and efficient operations – including safeguarding assets, reliable non-financial reporting, and compliance with laws, regulations, standards, tariff... sufficient to warrant the public trust in a \$98,300,000 rate case? If so please provide adequate substantiation for such.

51. Question/ Data request

If the NiSource Audit Committee does not believe there is reasonable assurance of effective and efficient operations, (based upon CPA rate base per customer is 2.7 times more than that in Indiana and 2.6 times that of Ohio. Does not have reasonable assurance of reliable reporting of non-financial issues – that audit of abandonment did not appear to catch the differences in Pennsylvania regulations and issues with the abandonment of customer's service lines. There is probably not reasonable assurance of compliance with laws, regulations ... considering the issues with the CPA Plumbers Guide. Then the \$98,300,000 annual rate increase is not sufficiently warranted at this time by those who have fiduciary responsibility for the corporation. Agree?

Objection: Columbia objects to Questions 51 and 52 because they are irrelevant.

The Presiding Administrative Law Judge has already ruled that the information sought in these questions is irrelevant to this base rate case. *See First Interim Order Addressing Complainant Richard C. Culbertson's Motion to Compel Discovery* (June 25, 2021).

Additionally, Question 52 calls for a legal conclusion.

Do not compel.

III. CONCLUSION

WHEREFORE, Columbia Gas of Pennsylvania, Inc. specifically objects to Richard C. Culbertson Set V, Questions 1-7, 9-22, 24, 26, and 29-52 because they are vague, untimely and unreasonable and because they seek information that is (1) irrelevant and unlikely to lead to the discovery of admissible evidence; (3) outside the scope of this proceeding; and (4) legal interpretations, strategy and argument.

CULBERTSON CONCLUSION

Parties in a rate case are entitled to discovery and answers relevant to the rate case. In a \$98,300,000 rate case, Columbia has the burden of proof to show that their rates are just and reasonable. It is not just about the cost being just and reasonable it is about performance being just and reasonable. *Title 66 § 523. Performance factor consideration.*

(a) Considerations. --The commission shall consider, in addition to all other relevant evidence of record, the efficiency, effectiveness, and adequacy of service of each utility when determining just and reasonable rates under this title.

Judge Hoyer, please compel Columbia to properly respond to the following interrogatories in Set V: 3-5, 9, 11-15, 17-24, 26, 29- 50 (inclusive).

Respectfully submitted,



Richard C. Culbertson

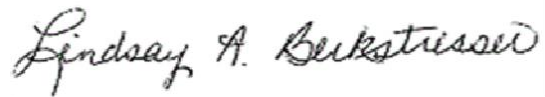
1430 Bower Hill Road

Pittsburgh, PA 15243

609-410-0108

Richard.c.culbertson@gmail.com

Respectfully submitted,



Theodore Gallagher (ID # 90842)
34851) Columbia Gas of Pennsylvania, Inc.
318370)121 Champion Way, Suite 100
Phone: 724-416-6355
Fax: 724-416-6384
E-mail: tjgallagher@nisource.com

Amy E. Hirakis (ID #
310094)800 North 3rd
Street
Suite 204
Harrisburg, PA 17102
Phone: 717-233-1351
E-mail:

ahirakis@nisource.co

Michael W. Hassell (ID #
Lindsay A. Berkstresser (ID #
Post & Schell, P.C.
17 North Second Street
12th Floor
Harrisburg, PA
17101Phone:
717-731-1970
Fax: 717-731-1985
E-mail: mhassell@postschell.com
E-mail: lberkstresser@postschell.com

Date: July 6, 2021

Re: Pennsylvania Public Utility Commission :
:
v. : Docket No. R-2021-3024296
:
Columbia Gas of Pennsylvania, Inc. :

SERVICE BY E-MAIL ONLY

Steven C. Gray, Esquire
Office of Small Business Advocate
555 Walnut Street
1st Floor, Forum Place
Harrisburg, PA 17109-1923

Amy E. Hirakis, Esquire
NiSource Corporate Services Co.
800 North Third Street
Suite 204
Harrisburg, PA 17102

John W. Sweet, Esquire
Ria M. Pereira, Esquire
PA Utility Law Project
118 Locust Street
Harrisburg, PA 17101

Todd S. Stewart, Esquire
Hawke McKeon & Sniscak LLP
100 North Tenth Street
Harrisburg, PA 17101

Charis Mincavage, Esquire
Kenneth R. Stark, Esquire
McNees Wallace & Nurick LLC
100 Pine Street
P.O. Box 1166
Harrisburg, PA 17108-1166

Richard C. Culbertson

1430 Bower Hill Road

Pittsburgh, PA 15243

Harrison W. Breitman
Harrison W. Breitman
Assistant Consumer Advocate
PA Attorney I.D. # 320580
E-Mail: HBreitman@paoca.org

Laura J. Antinucci
Assistant Consumer Advocate
PA Attorney I.D. # 327217
E-Mail: LAntinucci@paoca.org

Darryl A. Lawrence
Senior Assistant Consumer Advocate
AdvocatePA Attorney I.D. # 93682
E-Mail: DLawrence@paoca.org

Thomas J. Sniscak, Esquire
Whitney E. Snyder, Esquire
Bryce R. Beard, Esquire
Hawke McKeon & Sniscak, LLP
100 North Tenth Street
Harrisburg, PA 17101

Barrett C. Sheridan
Assistant Consumer Advocate
PA Attorney I.D. # 61138
E-Mail: BSheridan@paoca.org

Christy M. Appleby
Assistant Consumer Advocate
PA Attorney I.D. # 85824
E-Mail: CAappleby@paoca.org

Counsel for:
Office of Consumer
555 Walnut Street
5th Floor, Forum Place
Harrisburg, PA 17101-
1923
Phone: (717) 783-5048
Fax: (717) 783-7152
Dated: July 14, 2021

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