

**ANNUAL REPORT
66 PA C.S. § 516 AUDITS
FISCAL YEAR 2020-2021**

**MANAGEMENT AUDITS &
MANAGEMENT EFFICIENCY
INVESTIGATIONS**

**Pennsylvania Public Utility Commission
Bureau of Audits
Issued October 2021**

Docket No. D-2021- 3028210

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I. INTRODUCTION

Management Audits (MAs) and Management Efficiency Investigations (MEIs) examine the management effectiveness and operating efficiency of Pennsylvania jurisdictional fixed utilities. Specifically, MAs determine the extent to which a utility has contained costs, developed reasonable long and short-range plans for the company's continued operations, provided adequate service to the customers it serves, and provided proper management and organizational structure. MEIs, in part, review utility efforts in implementing prior management audit recommendations, as well as other areas considered critical to a utility's operations.

The MAs and MEIs are required of any electric, gas, telephone or water utility whose plant-in-service is valued at not less than \$10 million (Public Utility Code, 66 Pa. C.S. § 516). MAs are to be conducted at least once every eight years. MEIs or investigations of implementation progress are usually conducted two to three years after completion of the MAs.

As of the date of this report, MAs and MEIs are performed for 25 large and medium-sized electric, gas, and water companies. Although telecommunications companies with plant-in-service of \$10 million or more are technically covered by the mandate, audits and investigations of these companies have been suspended consistent with approved alternative regulatory plans.

Required audits and investigations are conducted by Bureau staff, or by outside consulting firms with the oversight of Bureau personnel. Other special operational and/or financial projects are also performed from time to time by Bureau employees, or by outside consultants with the oversight of Bureau staff.

Section 516(b) of the Pennsylvania Public Utility Code requires an Annual Report addressing the MAs and MEIs released during the year be provided to the Pennsylvania Public Utility Commission (PUC or Commission), the Bureau of Investigations & Enforcement, and the Office of Consumer Advocate. In this Annual Report, Chapter II contains tables showing the number and categorization of recommendations from the various MAs and MEIs released during the fiscal year ended June 30, 2021, as well as a summary analysis of benefits and costs associated with the Management Audit Division's mandated operations. Chapter III of the report provides a brief narrative summary of each MA, while Chapter IV provides a summary of each MEI. Chapter V presents a list of the regulated utilities subject to mandated Section 516 MAs as of June 30, 2021, and a list of all Section 516 mandated MAs released to Fiscal Year End 2021 (i.e., June 30, 2021). Complete copies of all audits and investigations have been sent to each of the required parties and are available on the PUC's website.

Please note, this annual report addresses only MAs and MEIs performed pursuant to 66 Pa. C.S. § 516. The results of other projects completed by the Bureau of Audits' Management Audit Division during the fiscal year are available to the extent approved for public release by the Commission. A listing of those projects as well as copies of any issued reports can be obtained by contacting John Clista at (717) 772-0317 or jclista@pa.gov.

II. STATISTICAL TABLES

TABLE A

FY 2020-2021 Management Audits
Number and Categorization of Recommendations

<u>Company</u>	<u>Total</u>	<u>Accepted</u>	<u>Partially Accepted*</u>	<u>Rejected</u>	<u>Accepted or Partially Accepted</u>
Columbia Gas of Pennsylvania	18	18	0	0	100%
Aqua PA, Peoples Natural Gas, and Peoples Gas	47	38	8	1	98%
The York Water Company	7	7	0	0	100%
<u>Total</u>	<u>72</u>	<u>63</u>	<u>8</u>	<u>1</u>	<u>99%</u>

* Per implementation plans submitted by the companies.

TABLE B

FY 2020-2021 Management Efficiency Investigations
Number and Categorization of Recommendations

Evaluation of Prior Recommendations

<u>Company</u>	<u>Total Evaluated</u>	<u>Effectively Implemented</u>	<u>Partially or Not Implemented</u>	<u>Effectively Implemented</u>
Suez Water Pennsylvania	26	13	13	50%
Total	26	13	13	50%

Staff's Follow-Up Recommendations

<u>Company</u>	<u>Total Developed</u>	<u>Accepted</u>	<u>Partially Accepted*</u>	<u>Rejected</u>	<u>Accepted or Partially Accepted</u>
Suez Water Pennsylvania	23	23	0	0	100%
Total	23	23	0	0	100%

* Per implementation plans submitted by the companies.

TABLE C

FY 2020-2021 Management Audits (MAs) and Management Efficiency Investigations (MEIs)

Benefit/Cost Summary

	<u>Net Projected Savings or Benefits* Upon Implementation of Current Audit Recommendations</u>		<u>Net Realized Savings or Benefits* After Implementation of Prior Audit Recommendations</u>	
	<u>Annual (Millions)</u>	<u>One-Time (Millions)</u>	<u>Annual (Millions)</u>	<u>One-Time (Millions)</u>
Consultant MAs (0)	\$0.0	\$0.0	\$0.0	\$0.0
Staff MAs & MEIs (9)	<u>\$749,000</u>	<u>\$0.0</u>	<u>\$0.0</u>	<u>\$0.0</u>
Total Benefits	<u>\$749,000</u>	<u>\$0.0</u>	<u>\$0.0</u>	<u>\$0.0</u>

One-Time Consultant Costs for FY 2020-2021 Audits (Millions)	\$0.00
Approximate Management Audit Division Costs for FY 2020-2021 (Millions)	<u>\$1.05</u>
Total Estimated Cost of MAs and MEIs (Millions)	<u>\$1.05</u>

* These quantified benefits are net of projected or realized implementation costs.

Readers should also note that many benefits are qualitative in nature and cannot be measured in specific dollar terms.

III. SUMMARY OF MANAGEMENT AUDITS COMPLETED IN FISCAL YEAR 2020-2021

Columbia Gas of Pennsylvania (D-2019-3011582)

The report on the Management and Operations Audit (MA) of Columbia Gas of Pennsylvania (CPA), completed by staff from the Bureau of Audits, was publicly released on July 16, 2020. The audit report contained 18 recommendations. The company's Implementation Plan, dated June 29, 2020, indicated acceptance of all 18 recommendations.

During the audit, 11 functional areas or specific issues were examined in-depth. The distribution of the auditors' functional ratings and the number of recommendations by chapter/functional area are as follows:

Functional Ratings	Chapter / Functional Area	Number of Recommendations
Major Improvement Needed (0)	-	-
Significant Improvement Needed (0)	-	-
Moderate Improvement Needed (2)	V – Affiliated Interests and Cost Allocations VIII – Customer Service	4 5
Minor Improvement Needed (5)	III – Executive Management and Organizational Structure IV – Corporate Governance VI – Financial Management XI – Human Resources XII – Fleet Management	2 1 4 1 1
Meets Expected Performance Level (4)	VII – Gas Operations IX – Purchasing and Materials Management X – Emergency Preparedness XIII – Information Technology	-
Total Number of Recommendations		18

Columbia Gas' Implementation Plan indicated acceptance of all 18 recommendations. Many of the auditors' recommendations, if effectively implemented, could yield significant qualitative and/or quantitative benefits. Several staff recommendations, if effectively implemented, could yield qualitative and quantitative

benefits of approximately \$332,000 annually. Examples of these recommendations included:

- Perform and retain documentation of span of control analysis upon completion of the reorganization at year-end 2020.
- Analyze processes where data is being reported on by a different group than those responsible for the business activities to ensure that appropriate levels of communication and review are maintained.
- Formally record and retain minutes of all Nisource Gas Distribution Group (NGD) and CPA management committee meetings during which corporate governance activities are performed. Alternatively, establish an Executive Committee for the NGD and CPA Boards of Directors, respectively, which would record and retain meeting minutes.
- Develop and implement controls to ensure that borrowing activities comply with regulatory approvals and notification requirements.
- Develop and implement a review schedule to regularly update the NCSC Cost Allocation Manual (CAM) consulting the National Association of Regulatory Utility Commissioners (NARUC) Guidelines for Cost Allocations and Affiliate Transactions.
- Review and strengthen internal control subsequent to the NCSC accounting function reorganization.
- Develop and implement cost allocation training for employees subsequent to the review and update of the CAM.
- Revise the Dividend Policy to provide advanced notice, including explanation of rationale, to the Commission whenever a dividend payment would exceed 85% of net income.
- Update the delegation of authority table to include approval levels for internal transactions.
- Revise the Treasury Operations Payment Guidelines, the O&M Policy, the Delegation of Authority Table, and Cash Collections Policy to include a responsibility and scope section.
- Implement various strategies to reduce arrearage levels such as increasing CAP enrollment and effective calculation of internal arrearage data to appropriately monitor and manage arrearage performance.
- Develop and implement net collection goals with which to manage third-party collection efforts by benchmarking with similar utilities.
- Develop and implement a documented theft of service program.
- Complete an analysis of the third-party retention application to evaluate program efficacy in reducing customer service representative turnover rates by Dec. 31, 2020.
- Analyze influencing factors when developing future safety performance targets to ensure goals are set at challenging, attainable levels while continuing to prioritize the safety culture to bolster continuous improvement toward long-term safety performance goals.

Aqua Pennsylvania, Peoples Natural Gas Company, and Peoples Gas Company
(D-2020-3018771; D-2020-3018773; D-2020-3018774)

The report on the Management and Operations Audit (MA) of Aqua Pennsylvania, Peoples Natural Gas Company, and Peoples Gas Company at Docket Nos. D-2020-3018771, D-2020-3018773, and D-2020-3018774, was completed by staff from the Bureau of Audits, and publicly released on May 6, 2021. The audit report contained 47 recommendations. The companies' April Implementation Plan indicated acceptance with 38 recommendations, partial acceptance with 8 recommendations and rejection of one recommendation. Aqua PA's quantifiable potential annual cost savings are estimated at approximately \$339,000. The Peoples Companies' quantifiable potential annual cost savings are estimated at approximately \$78,000. The combined quantifiable potential annual cost savings for all companies is \$417,000. The distribution of the auditors' functional ratings and the number of recommendations by chapter/functional area are as follows:

Functional Ratings	Chapter / Functional Area	Number of Recommendations
Major Improvement Needed	V – Affiliated Interests and Cost Allocations (Peoples)	2
Significant Improvement Needed	-	-
Moderate Improvement Needed	III – Executive Mgmt and Organizational Structure (Aqua)	2(1*)
	V – Affiliated Interests and Cost Allocations (Aqua)	1(2*)
	VII – Water Operations (Aqua)	5
	IX – Emergency Preparedness (Aqua)	8
	IV – Corporate Governance (Peoples)	2(2*)
	VI – Financial Management (Peoples)	2(1*)
	VIII – Gas Operations (Peoples) XIV – HR and Diversity (Peoples)	2 5
Minor Improvement Needed	IV – Corporate Governance (Aqua)	0
	VI – Financial Management (Aqua)	2
	X – Materials Management (All Companies)	2
	XI – Customer Service (All Companies)	5(1*)
	XIII – Fleet Management (All Companies)	1(1*)
Meets Expected Performance Level	III – Executive Mgmt and Organizational Structure (Peoples)	-
	IX – Emergency Preparedness (Peoples)	
	XII – Information Tech (All Companies)	
	XIV – HR and Diversity (Aqua)	
Total Number of Recommendations (*joint recommendations)		47

Outlined below are some of the more significant recommendations accepted by Aqua PA and the Peoples Companies:

- Reduce or eliminate manual processes within the payroll function.
- Periodically seek competitive bids for external audit services.
- Establish a foundational understanding of internal audit needs as a result of the Peoples Companies' acquisition, then resource and staff accordingly.
- Improve internal controls and other practices related to affiliate transactions and cost allocation to ensure the company is following best practices and Commission guidelines. Further, the Peoples Companies should consult with the PUC's Bureau of Technical Utility Services to perform a thorough review of the current AIAs on file to determine if changes to the AIAs are needed and/or if new AIAs need to be filed to ensure compliance with Title 66 Chapter 21.
- Document all lease agreements between Aqua PA and its affiliates and submit them to the Commission for approval.
- Conduct periodic market studies to confirm that goods and services provided by affiliates to the utilities are at the lower of cost or market, and goods and services provided by the utilities to affiliates are at the higher of cost or market.
- Reduce or eliminate manual processes within the accounts payable function at Aqua PA.
- Implement measures to reduce company-at-fault hits.
- Expedite bare steel replacement efforts in the companies' distribution systems, and conduct ongoing staffing analyses to support any decision-making to fully staff, train, and monitor the workforce needs for all of the engineering, construction, and field operations positions and support positions needed to maintain future accelerated main replacement rates.
- Effectively modify, track, and enforce the damage prevention program and initiate preventative solutions to minimize second- and third-party damages in significant construction areas.
- Incorporate inventory accuracy into key performance indicators at the PNG Companies and improve accuracy in all storerooms.
- Improve the functionality and workflow progression provided by Aqua Services' customer information system.

The York Water Company (D-2020-3021861)

The Management and Operations Audit of The York Water Company completed by staff from the Bureau of Audits, was publicly released on June 17, 2021. The audit report contained seven recommendations. The company's Implementation Plan, dated June 2021, indicated acceptance of all seven recommendations.

During the audit, eight functional areas or specific issues were examined in-depth. The distribution of the auditors' functional ratings and the number of recommendations by chapter/functional area are as follows:

Functional Ratings	Chapter / Functional Area	Number of Recommendations
Major Improvement Needed (0)	-	-
Significant Improvement Needed (0)	-	-
Moderate Improvement Needed (0)	-	-
Minor Improvement Needed (4)	III – Water and Wastewater Operations VII – Emergency Preparedness XI – Purchasing and Materials Management V – Customer Service	2 3 1 1
Meets Expected Performance Level (4)	III – Executive Management and Organizational Structure IV – Corporate Governance VI – Financial Management VII – Human Resources and Diversity	-
Total Number of Recommendations		7

Several staff recommendations, if effectively implemented, could yield mainly qualitative benefits. Examples of these recommendations included:

- Record causes and/or suspected causes of water main breaks.
- Leverage technology to reduce manual processes within the backflow prevention program.
- Annually test physical security and incorporate live drills every three years.

No projected benefits/savings or incremental costs associated with implementation of the recommendations were specifically identified.

IV. SUMMARY OF MANAGEMENT EFFICIENCY INVESTIGATIONS COMPLETED IN FISCAL YEAR 2020-2021

Suez Water Pennsylvania (D-2019-3013234)

The report on the Management Efficiency Investigation (MEI) of Suez Water Pennsylvania (Suez or company), which was completed by Bureau of Audits' staff, was publicly released on October 8, 2020. The scope of this investigation was an examination of the progress in implementing 26 of the 28 original recommendations from the Management and Operations Audit released in March 2017.

During the MEI, the auditors found that Suez had effectively or substantially implemented 13 of the 26 prior recommendations reviewed and taken some action on the remaining 13 recommendations. Among the notable improvements achieved by the company were:

- Established and achieved an inventory turnover rate goal of 2.0 in 2019.
- Increased its main replacement activity.
- Improved call center performance.
- Updated dividend policy and procedures to include a requirement to notify the Commission prior to issuing dividends in excess of 85% of net income.
- Obtained more detailed monthly billing invoices from its Service Company for intercompany charges.
- Updated its emergency response plan with current contact information from the PUC and disseminated the ERP to each facility.
- Reduced Non-Revenue Water through the use of technology.

The audit staff concluded that further improvement was warranted and developed 23 recommendations for improvement. In its September 4, 2020 Implementation Plan, Suez indicated acceptance of all 23 follow-up recommendations. The notable follow-up recommendations were to:

- Continue to reduce NRW and UFW levels.
- Update its financial policies and procedures to reflect new company practices.
- Conduct an external market study for Service Company intercompany services.
- Eliminate the manual capital expenditure reporting process through implementation of a project portfolio management tool.
- Reduce or eliminate the manual aspects of the inventory management process.
- Implement and document a formal process to conduct periodic inventory cycle counts.
- Develop and implement uniform physical security standards based upon facility criticality.
- Update physical and cybersecurity plans to address threats or vulnerabilities identified by risk assessments once completed.
- Participate in interagency tabletop drills and exercises at least once per year.
- Increase or optimize resources to address physical security at Suez such as delineating roles and responsibilities for physical security, improving the physical security budget, and creating a five-year security improvement plan.

No incremental costs associated with implementation of the recommendations were specifically identified.

V. APPENDICES

Appendix A – List of Pennsylvania Regulated Utilities Subject to Mandated § 516 Management Audits and Management Efficiency Investigations as of June 30, 2021

Columbia Gas of Pennsylvania, Inc.
The Columbia Water Company
Duquesne Light Company
National Fuel Gas Distribution Company
The Newtown Artesian Water Company
PECO Energy Company
Pennsylvania-American Water Company
Philadelphia Gas Works
Pittsburgh Water and Sewer Authority
PPL Electric Utilities Corporation
Suez Water Pennsylvania, Inc.
UGI Utilities, Inc.
The York Water Company

Citizens' Electric Company
Wellsboro Electric Company
Valley Energy, Inc.

Metropolitan Edison Company
Pennsylvania Electric Company
Pennsylvania Power Company
West Penn Power Company

Aqua Pennsylvania, Inc.
Peoples Natural Gas Company LLC*
Peoples Gas LLC

Pike County Light and Power Company
Leatherstocking Gas Company LLC

Note – The utilities listed within the boxes have common ownership and share support functions and therefore the audits are performed concurrently and reported within a combined report.

Appendix B – History of Mandated Management Audits Released

<u>Utility</u>	<u>Month Released</u>	<u>Notes</u>
ALLTEL Pennsylvania, Inc. (Now known as Windstream Pennsylvania, LLC)	8/80, 9/89, 7/97	
Apollo Gas Company/Carnegie Natural Gas Company	8/88, 2/98	(2)
Aqua Pennsylvania, Inc.	11/06, 5/13, 5/21	
Bell Atlantic – PA (Now known as Verizon Pennsylvania LLC)	1/87, 6/96	
Citizens' Electric Company of Lewisburg	7/07, 4/14, 12/19	(3)
Citizens Utilities Water Companies of Pennsylvania	6/94	(4)
Columbia Gas of Pennsylvania, Inc.	8/80, 5/90, 5/98, 8/06, 8/13, 7/20	
Columbia Water Company	7/97, 7/05, 9/11, 5/18	
Commonwealth Telephone Company (d/b/a Frontier Communications Commonwealth Telephone Company)	3/87, 3/96	(5)
Conestoga Telephone & Telegraph Company	10/86, 6/95	(6)
Consumers Pennsylvania Water Companies	5/99	(7)
Continental Telecom, Inc. (PA Operations)	8/87	(8)
Denver & Ephrata Telephone & Telegraph Company (Now known as Windstream D&E, Inc.)	2/92	
Duquesne Light Company	9/82, 5/90, 5/98, 5/06, 3/13, 8/19	
Equitable Gas Company	2/87, 1/95, 2/03, 6/10	(9, 20)
Frontier Communications (PA TELCOS)	8/87, 12/95	
GTE North – PA Operations (Now known as Verizon North LLC)	11/85, 7/96	
Leatherstocking Gas Company	2/18	
Metropolitan Edison Company	11/79, 1/91, 1/99, 3/07, 2/15	(1,10,11)
National Fuel Gas Distribution Corporation (PA Operations)	2/89, 3/97, 3/05, 5/12, 4/18	
Newtown Artesian Water Company, The	8/96, 9/04, 1/11.5/17	
North Penn Gas Company & PFG, Inc. (Formerly known as Penn Fuel Gas, Inc.)	7/84, 7/92, 6/02	(12)
North Pittsburgh Telephone Company	6/89, 1/97	(13)
PECO Energy Company	11/79, 9/91, 9/99, 8/07, 10/14	(1)
Pennsylvania-American Water Company	8/85, 10/92, 10/00, 11/08, 3/16	
Pennsylvania Electric Company	11/79, 1/91, 1/99, 3/07, 2/15	(1,10,11)
Pennsylvania Gas & Water Company	5/79, 10/93	(14)
Pennsylvania Power Company	6/79, 6/90, 6/98, 3/07, 2/15	(1,10)
Pennsylvania Suburban Water Company (Formerly Philadelphia Suburban Water Company)	4/79, 12/90, 11/98	(15)
Peoples Natural Gas Company LLC (Formerly The Peoples Natural Gas Company)	8/87, 1/95, 2/03, 3/10, 12/16, 5/21	(22)
Peoples Gas LLC (Formerly Peoples TWP.)	10/86,12/93, 12/01, 4/09, 12/16, 5/21	(22)
PG Energy, Inc.	10/01	(16)
Philadelphia Gas Works	4/01, 2/09, 10/15	
Pike County Light & Power Company	1/10, 2/18	
PPL Electric Utilities Corporation (formerly Pennsylvania Power & Light)	4/86, 6/94, 6/02, 7/09, 12/16	
Roaring Creek Water Company	12/82, 7/92	(17)
Shenango Valley Water Company	11/85, 11/91	(17)
Suez Water Pennsylvania, Inc. (formerly United Water Pennsylvania)	8/88, 5/96, 5/04, 1/11, 3/17	
Superior Water Company, Inc. (d/b/a Superior Water Company)	1/07, 12/13	(15)
UGI Utilities, Inc.	1/82, 6/89, 4/97, 4/05, 5/12, 11/19	
UGI Central Penn Gas, Inc.	5/12, 11/19	(21)
UGI Penn Natural Gas, Inc.	5/12, 11/19	(21)
United Telephone Company of Pennsylvania	9/82, 2/92	(19)
Valley Energy, Inc. – Pennsylvania Division	7/07, 4/14, 12/19	(3)
Wellsboro Electric Company	7/07, 4/14, 12/19	(3)
West Penn Power Company	8/83, 6/92, 6/00, 2/08, 2/15	(1,10)
York Water Company, The	5/82, 6/93, 6/01, 10/08, 5/15, 6/21	

() – see Notes on next page

Notes to History of Mandated Management Audits Released

- (1) Next audit being initiated or in progress.
- (2) Now part of Equitable Gas Company then part of Peoples Natural Gas Company
- (3) Subsidiaries of C&T Enterprises, Inc.
- (4) Now part of Pennsylvania-American Water Company.
- (5) Now part of Frontier Communications.
- (6) Became part of D & E Communications d/b/a Conestoga Telephone Company and is now Windstream Conestoga, Inc.
- (7) Became part of Philadelphia Suburban Water Company, then part of Pennsylvania Suburban Water Company, and is now a part of Aqua Pennsylvania, Inc. (See note 17).
- (8) Became part of GTE North – PA Operations and is now a part of Verizon North LLC
- (9) Formerly a Division of Equitable Resources, Inc. and subsidiary of EQT Corporation.
- (10) Subsidiary of FirstEnergy Corporation.
- (11) The 1/99 audit was released under the name GPU Energy (PA Zones).
- (12) Became subsidiaries of PPL Gas Utilities Corporation, a subsidiary of PPL Corporation, and are now a subsidiary of UGI Utilities, Inc. known as UGI Central Penn Gas, Inc.
- (13) Now Consolidated Communications of Pennsylvania Company LLC.
- (14) Gas operations became known as PG Energy (a division of Southern Union Company) and are now a subsidiary of UGI Utilities, Inc. known as UGI Penn Natural Gas, Inc. Water operations became a part of Pennsylvania-American Water Company.
- (15) Now part of Aqua Pennsylvania, Inc. a subsidiary of Aqua, America, Inc.
- (16) Now a subsidiary of UGI Utilities, Inc. known as UGI Penn Natural Gas, Inc.
- (17) Became part of Consumers Pennsylvania Water Companies, and is now a part of Aqua Pennsylvania, Inc. (See note 7).
- (18) The 1/82 audit covered the Electric Division only.
- (19) Became United Telephone Company of Pennsylvania LLC d/b/a Embarq and is now The United Telephone Company of Pennsylvania LLC d/b/a CenturyLink.
- (20) Became an operating division of Peoples Natural Gas Company effective December 17, 2013 as a result of the acquisition and merger filed on March 19, 2013 in which EGC, Peoples Natural Gas Company LLC (Peoples), and Peoples TWP LLC filed with the Commission a Joint Application at Docket Nos. A-2013-2353647, A-2013-2353649 and A- 2013-2353651 requesting all necessary approvals authorizing: the transfer of 100% of the issued and outstanding limited liability company membership interests in EGC, an indirect subsidiary of EQT Corporation (EQT), to PNG Companies LLC (PNG), an indirect subsidiary of SteelRiver Infrastructure Fund North America LP; and, the merger of EGC with Peoples, a wholly-owned subsidiary of PNG, and the operation of EGC as an operating division of Peoples.
- (21) Operate under a single rate tariff as UGI Utilities as in October 2019
- (22) Became a subsidiary of Essential Utilities in March 2020 which is the parent of Aqua Pennsylvania