

December 16, 2022

Via Hand Delivery

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

Re: Repsol Oil & Gas USA, LLC's Amended Objections to PUC's Imposition of Spud Fees for Rockdale Marcellus, LLC and Rockdale Marcellus Holding, LLC's Unconventional Gas Welling Drilling Operations for the 2021 Calendar Year

Dear Secretary Chiavetta:

I am writing on behalf of my client, Repsol Oil & Gas USA, LLC ("Repsol"), regarding the enclosed Spud Fee Statement that Repsol first received from the Pennsylvania Public Utility Commission ("Commission") on December 1, 2022. The Statement pertains to impact fees related to unconventional gas well drilling operations conducted by Rockdale Marcellus, LLC and Rockdale Marcellus Holdings, LLC (collectively "Rockdale") on 72 unconventional gas wells during the 2021 calendar year. On December 14, 2022, Repsol submitted Objections to the imposition of those fees, which are in the process of being docketed. Pursuant to 66 Pa.C.S. §5610(c), as incorporated by reference into 58 Pa.C.S. §2303(c), Repsol submits these Amended Objections to the Commission's imposition of those fees.

Background

In 2012, the General Assembly enacted Act 13 to overhaul the state's oil and gas laws. Act 13 provides for, *inter alia*, the imposition of certain fees on unconventional gas well producers. 58 Pa.C.S. §§2302, 2303. One type of fee is an impact fee. An impact fee is assessed on every producer of natural gas from an unconventional well "spud" in the Commonwealth where authorized by the County or municipality in which the well is located, if the County in which the well is located passes an ordinance authorizing the imposition of such a fee or 50% of its municipalities pass resolutions authorizing the imposition of such fee. 58 Pa.C.S. §2302.¹

The impact fees for all unconventional wells are imposed on an annual flat, per-well basis, and calculated using the average annual price of natural gas during the calendar year in which the fee is assessed. 58 Pa.C.S. §2301. Producers from unconventional wells are responsible under Act 13 for self-reporting the amount of a well's production for each calendar year and are obligated to remit any impact fees owed to the Commission, along with a \$50.00 per-well administrative fee.

¹ 58 Pa.C.S. §2301 (defining "spud" as "[t]he actual start of drilling of an unconventional gas well").

Snyder Bros., Inc. v. PUC, 198 A.3d 1056, 1059 (Pa. 2018). Specifically, a producer is required to file an annual report with the Commission on or before April 1 detailing the number of unconventional gas wells for the previous calendar year. 58 Pa.C.S. §2301; *see also* Act 13 of 2012—Implementation of Unconventional Gas Well Impact Fee Act, Clarification Order Regarding Chapter 23, PUC Docket No. M-2012-2288561 (Order entered Dec. 20, 2012) at 11. Along with the Act 13 report, producers are required to submit payment of the impact fee to the Commission on or before April 1. 58 Pa.C.S. §2303(a); *see also* Act 13 of 2012—Implementation of Unconventional Gas Well Impact Fee Act, Clarification Order Regarding Chapter 23, PUC Docket No. M-2012-2288561 (Order entered Dec. 20, 2012) at 11.

In addition to an impact fee, producers of unconventional gas wells are assessed a spud fee. The spud fee is an annual administrative charge intended to cover the actual costs of the Commission administering and enforcing Act 13. 58 Pa.C.S. §2303(c)(1). The spud fee cannot exceed \$50 per spud unconventional gas well on each producer. 58 Pa.C.S. §2303(c)(1). A producer must pay the spud fee within 30 days of the receipt of the assessment notice from the Commission. 58 Pa.C.S. §2303(c)(1).

Notably, producers may transfer certain interests in and to their unconventional gas wells to other producers under Act 13. Act 13 of 2012—Implementation of Unconventional Gas Well Impact Fee Act, Proposed Rulemaking Order, PUC Docket No. L-2013-2375551 (Order entered Oct. 17, 2013) at 16-17 n.23. The Commission has addressed the responsibility for the payment of the impact fee where the producer for a particular well changes. Act 13 of 2012—Implementation of Unconventional Gas Well Impact Fee Act, Clarification Order Regarding Chapter 23, PUC Docket No. M-2012-2288561 (Order entered Dec. 20, 2012) at 11-12; *see* Act 13 of 2012—Implementation of Unconventional Gas Well Impact Fee Act, Proposed Rulemaking Order, PUC Docket No. L-2013-2375551 (Order entered Oct. 17, 2013) at 16-17 n.23. The Commission has previously said that, “[w]hen a producer for a particular well changes, the producer responsible for filing an Act 13 report on April 1 is responsible for paying the impact fee.” *PUC v. Xtreme Energy Corp.*, Initial Decision, PUC Docket No. C-2017-25999145, 2019 WL 2250766, at *13 (PUC May 7, 2019).²

Rockdale owned and operated 72 unconventional gas wells located in Northeastern Pennsylvania (the “Rockdale Wells”). Rockdale began owning and operating the Rockdale Wells in 2017 and continued to own and operate them through the entirety of 2021. Rockdale held a permit issued by the Department to sever natural gas for sale, profit, or commercial use from unconventional gas wells in Pennsylvania throughout that time. Rockdale thus qualified as a “producer” as defined by Act 13. 58 Pa.C.S. §2301. As an unconventional gas well producer in Pennsylvania, Rockdale was subject to the annual impact fee and annual spud fee imposed by Act 13 for the Rockdale

² *See* Act 13 of 2012—Implementation of Unconventional Gas Well Impact Fee Act, Clarification Order Regarding Chapter 23, PUC Docket No. M-2012-2288561 (Order entered Dec. 20, 2012) at 11-12 (“The issue of responsibility for the payment of the impact fee has arisen where the producer for a particular well changes. . . . Our interpretation of [58 Pa.C.S. §2303(b)] is that the producer filing the report is responsible for paying the impact fee.”); Act 13 of 2012—Implementation of Unconventional Gas Well Impact Fee Act, Proposed Rulemaking Order, PUC Docket No. L-2013-2375551 (Order entered Oct. 17, 2013) at 16-17 n.23 (“The Commission realizes that producers may transfer certain interests in and to their unconventional gas wells to other producers. As such, the Commission has determined that the producer filing the annual producer report by April 1 of each year is responsible for paying the impact fee.”).

Wells. 58 Pa.C.S. §§2301, 2302. Rockdale paid annual impact fees for the Rockdale Wells each year in April 2018, 2019, 2020, and 2021. Upon information and belief, Rockdale also paid the annual spud fees for the Rockdale Wells each year in April 2018, 2019, 2020, and 2021.

On September 21, 2021, Rockdale filed for bankruptcy in the U.S. Bankruptcy Court for the Western District of Pennsylvania. *In re: Rockdale Marcellus, LLC*, No. 21-22080 (Bankr. W.D. Pa.), Dkt. 1. Rockdale then filed a Motion for Approval of Bidding Procedures for the sale of substantially all of its assets, including the Rockdale Wells. *In re: Rockdale Marcellus, LLC*, No. 21-22080 (Bankr. W.D. Pa.), Dkt. 20. Rockdale and Repsol subsequently entered into a Purchase and Sale Agreement for Repsol to acquire substantially all of Rockdale's assets, including the Rockdale Wells. By Order dated December 29, 2021, the Bankruptcy Court granted the Motion for Approval and approved the Sale Agreement. *In re: Rockdale Marcellus, LLC*, No. 21-22080 (Bankr. W.D. Pa.), Dkt. 617. The sale closed on January 19, 2022. *In re: Rockdale Marcellus, LLC*, No. 21-22080 (Bankr. W.D. Pa.), Dkt. 690. Repsol assumed ownership of the Rockdale Wells effective January 1, 2022.

On February 9, 2022, Rockdale submitted its annual Act 13 report for the Rockdale Wells to the Commission. That same day, the Commission submitted to Rockdale an Impact Fee Statement for the Rockdale Wells in the amount of \$1,428,100 for the period of January 1, 2021, through December 31, 2021 (the "2021 Impact Fees"), along with a Spud Fee Statement for the Rockdale Wells in the amount of \$3,600 for the same period of time (the "2021 Spud Fees").³ The Plan Administrator for the estate subsequently objected to Rockdale's obligation to remit the 2021 Impact Fees, asserting, in part, that impact fees are not taxes entitled to priority treatment, the Commission failed to file a timely proof of claim, and the impact fees should be paid as a general unsecured claim at best. *In re: Rockdale Marcellus, LLC*, No. 21-22080 (Bankr. W.D. Pa.), Dkt. 1176 at ¶23 (citing *Snyder Brothers, Inc. v. PUC*, 198 A.3d 1056, 1073 n.20 (Pa. 2018)). Repsol also disclaimed any liability for payment of the 2021 Impact Fees, citing the terms of the Sale Agreement—which define impact fees as a "tax" whose responsibility is apportioned based on the effective date of the sale. *In re: Rockdale Marcellus, LLC*, No. 21-22080 (Bankr. W.D. Pa.), Dkt. 617 at 73, 91.

The Commission subsequently filed a Motion to Interpret, Implement and Enforce Sale Transaction asking the Bankruptcy Court to interpret the Sale Agreement to determine the proper obligator of the 2021 Impact Fees. *In re: Rockdale Marcellus, LLC*, No. 21-22080 (Bankr. W.D. Pa.), Dkt. 1274. The Motion, however, did not address the party responsible for paying the 2021 Spud Fees. *In re: Rockdale Marcellus, LLC*, No. 21-22080 (Bankr. W.D. Pa.), Dkt. 1274. On October 28, 2022, the Bankruptcy Court issued an Order, finding that Rockdale and Repsol "specifically and unambiguously" defined impact fees in the Sale Agreement as a "tax," and that the responsibility for payment of any "taxes" attributable to the period before January 19, 2022, is allocated to Rockdale under the Agreement. *In re: Rockdale Marcellus, LLC*, No. 21-22080 (Bankr. W.D. Pa.), Dkt. 1292.

On December 1, 2022, Repsol received from the Commission by mail an Impact Fee Statement for the 2021 Impact Fees and a Spud Fee Statement for the 2021 Spud Fees.⁴ Both Statements are

³ True and correct copies of the Statements are attached hereto as "Exhibit A."

⁴ True and correct copies of the Statements are attached hereto as "Exhibit B."

dated “02/09/22.” (Ex. B). Neither Statement provided any rationale for the assessment. (Ex. B). Both Statements are marked “PAST DUE”, even though Repsol received them for the first time on December 1, 2022, and Act 13 affords a producer 30 days from receipt of notice from the Commission to remit payment. (Ex. B). On December 6, 2022, the Commission filed a Motion for Leave to File Proof of Claim in the Bankruptcy Court. *In re: Rockdale Marcellus, LLC*, No. 21-22080 (Bankr. W.D. Pa.), Dkt. 1305. As part of that Motion, the Commission stated that it had “begun the process to initiate state court proceedings against Repsol” for the 2021 Impact Fees and asked the Court to consider its proof of claim for those fees timely filed “pending the result of state court proceeding against Repsol.” *In re: Rockdale Marcellus, LLC*, No. 21-22080 (Bankr. W.D. Pa.), Dkt. 1305 ¶22. The Commission has not initiated any proceeding against Repsol to date. Nonetheless, Repsol has advised the Commission in recent correspondence that Repsol remains opposed to the imposition of the 2021 Impact Fees and opposes the imposition of the 2021 Spud Fees.

Act 13 provides that a producer must follow the procedure set forth in Section 510(c), (d), and (e) of the Public Utility Code to challenge the imposition of a spud fee. 58 Pa.C.S. §2303(c)(1). Section 510 requires a public utility to file objections with the Commission within 15 days after receipt of an assessment notice. 66 Pa.C.S. §510(c). Section 510(c) provides that, after notice to the objector, the Commission shall hold a hearing on the objections. 66 Pa.C.S. §510(c). Act 13 does not set forth any process for a producer to challenge the imposition of an impact fee. Act 13 provides no mechanism that would allow a producer to pay under protest the amount of any impact or spud fees. Act 13 contains no mechanism by which the Commission could refund any impact or spud fees that were paid and disbursed to a municipality, but thereafter determined not to be due and owing or otherwise to have been erroneously paid.

In *Snyder Brothers, Inc. v. PUC*, No. 1043 CD 2015, 2020 WL 587012 (Pa. Commw. Ct. Feb. 6, 2020), the Commonwealth Court found that “[Act 13] fails to provide a producer with a meaningful post-deprivation remedy in the form of a refund for impact fee payment that the Commission, or an appellate court in a subsequent appeal, determines were paid erroneously and/or in contravention to the law.” *Snyder Bros.*, 2020 WL 587012, at *6. The Commonwealth Court further determined that, “[b]y employing a procedure that deprives [a producer] of its property without affording [the producer] an opportunity to meaningfully challenge that deprivation and attain full relief, Act 13 effectuates a violation of [the producer’s] due process rights under the Fourteenth Amendment of the U.S. Constitution.” *Snyder Bros.*, 2020 WL 587012, at *6. The Commonwealth Court held “Act 13 lacks adequate, post-deprivation procedural safeguards and that the statute, on its face, amounts to and sanctions an unconstitutional deprivation of property without due process of law.” *Snyder Bros.*, 2020 WL 587012, at *6.

While Repsol may be able to use the process prescribed in 58 Pa.C.S. §2303(c), 66 Pa.C.S. §510(c), and to the extent that it remains valid, 66 Pa.C.S. §510(d)-(e) to contest the 2021 Spud Fees,⁵ Repsol cannot avail itself of any such process for the 2021 Impact Fees. Nonetheless, Repsol potentially is subject to significant administrative penalties based on the Commission’s

⁵ *Mercury Trucking, Inc. v. PUC*, 55 A.3d 1056, 1076 (Pa. 2012) (finding that “Section 510(d)-(e) appears to be a vestigial remnant of the repealed Public Utility Law, perhaps the result of a drafting oversight in a complicated recodification process”).

determination that the 2021 Impact Fees are past due. The Commission has the authority under Act 13 to assess interest on producers with delinquent impact fees. 58 Pa.C.S. §2308(a). The Commission also has the authority under the statute to add a penalty of 5% of the amount of the fee if the failure to timely pay the fee is for less than one month, with an additional 5% penalty for each additional month or fraction of a month that the fee is untimely paid, not to exceed 25% in the aggregate. 58 Pa.C.S. §2308(b).

Further, the Commission may assess an administrative civil penalty upon a producer of up to \$2,500 per violation for a violation of Act 13. 58 Pa.C.S. §2310. Additionally, the Commission is required to notify the Department if a producer fails to pay an impact or spud fee for any unconventional well, and absent a pending appeal relating to payment of the fee, the Department must suspend the permit for that well until the fee is paid. 58 Pa.C.S. §2308(c). Accordingly, contemporaneously with the filing of these Amended Objections, Repsol filed a Petition for Review in the Nature of a Complaint for Declaratory and Injunctive Relief in the Commonwealth Court as part of its original jurisdiction.

Objections

Act 13 authorizes the Commission to impose an annual spud fee on each producer of an unconventional gas well. 58 Pa.C.S. §2303(c). Act 13 provides that the liability for the spud fee attaches to the producer who is responsible for filing the report. Act 13 of 2012—Implementation of Unconventional Gas Well Impact Fee Act, Clarification Order Regarding Chapter 23, PUC Docket No. M-2012-2288561 (Order entered Dec. 20, 2012) at 11-12; *accord* Act 13 of 2012—Implementation of Unconventional Gas Well Impact Fee Act, Proposed Rulemaking Order, PUC Docket No. L-2013-2375551 (Order entered Oct. 17, 2013) at 16-17 n.23. Thus, “[w]hen a producer for a particular well changes, the producer responsible for filing an Act 13 report on April 1 is responsible for paying the impact fee.” *PUC*, Initial Decision, PUC Docket No. C-2017-25999145, 2019 WL 2250766, at *13; *accord* Act 13 of 2012—Implementation of Unconventional Gas Well Impact Fee Act, Clarification Order Regarding Chapter 23, PUC Docket No. M-2012-2288561 (Order entered Dec. 20, 2012) at 11-12; Act 13 of 2012—Implementation of Unconventional Gas Well Impact Fee Act, Proposed Rulemaking Order, PUC Docket No. L-2013-2375551 (Order entered Oct. 17, 2013) at 16-17 n.23.

Here, Rockdale owned and operated the Rockdale Wells for the entirety of 2021. Repsol assumed ownership of the Rockdale Wells effective January 1, 2022. Rockdale submitted its annual Act 13 Report for the Rockdale Wells to the Commission on February 9, 2022. Consistent with Act 13, the Commission originally sent Rockdale a Spud Fee Statement for the 2021 Spud Fees for the Rockdale Wells. By now seeking to make Repsol liable for those Fees, the Commission is violating Act 13.

Even assuming, *arguendo*, that the producer responsible for filing an Act 13 report on April 1 is not responsible for paying the annual spud fee under Act 13, then the Commission violated the Due Process Clause of the Fourteenth Amendment of the U.S. Constitution by failing to provide Repsol with fair and adequate notice that it would be liable for the 2021 Spud Fees.

The Due Process Clause of the Fourteenth Amendment of the U.S. Constitution requires that parties receive fair notice before being deprived of property. *See, e.g., Mullane v. Central Hanover Bank & Trust Co.*, 339 U.S. 306, 314 (1950). Generally, fair notice exists “if, by reviewing the regulations and other public statements issued by the agency, a regulated party acting in good faith would be able to identify, with ‘ascertainable certainty,’ the standards with which the agency expects parties to conform.” *ExxonMobil Pipeline Co. v. U.S. Dep’t of Transp.*, 867 F.3d 564, 578-79 (5th Cir. 2017).

Moreover, based on concerns rooted in notions of fundamental fairness, “the courts are also weary of cases where a party was affirmatively misled by an administrative agency into believing that a law or rule would apply or would not apply in a particular situation.” *Snyder Bros.*, 2020 WL 587012, at *9. This is so “regardless of whether the misleading conduct was transmitted through an agency’s interpretive rule, policy statement, or by representations made by an agency official.” *Id.* Broadly speaking, the requirement of clear and adequate notice is not satisfied where the administrative agency offers “baffling and inconsistent advice,” *Satellite Broadcasting Co. v. FCC*, 824 F.2d 1, 2 (D.C. Cir. 1987), and due process prohibits a person from being “penalized for acting in conformance with prior agency guidance.” *Snyder Bros.*, 2020 WL 587012, at *10 (citation and quotation marks omitted).

Until recently, the Commission consistently provided advice and guidance to the public and the entities regulated under Act 13 that the producer responsible for filing an Act 13 report on April 1 is responsible for paying the annual impact and spud fee where the producer for a particular well changes. Act 13 of 2012—Implementation of Unconventional Gas Well Impact Fee Act, Clarification Order Regarding Chapter 23, PUC Docket No. M-2012-2288561 (Order entered Dec. 20, 2012) at 11-12; Act 13 of 2012—Implementation of Unconventional Gas Well Impact Fee Act, Proposed Rulemaking Order, PUC Docket No. L-2013-2375551 (Order entered Oct. 17, 2013) at 16-17 n.23; *see PUC*, Initial Decision, PUC Docket No. C-2017-25999145, 2019 WL 2250766, at *13.

However, after the Commission learned that Rockdale’s unsecured creditors, including the Commission, would likely receive a “*de minimis* distribution” from the residue of the estate, *In re: Rockdale Marcellus, LLC*, No. 21-22080 (Bankr. W.D. Pa.), Dkt. 1274 ¶24, the Commission reversed course. Now, the Commission is taking the position that the producer who acquires an interest in unconventional gas wells is a guarantor for the delinquent impact fees of the producer from whom it acquires such interest—even if the acquiring producer did not own, operate, or have any legal interest in the wells during the calendar year in question.

The Commission’s litigation position is patently at odds with the Commission’s prior conduct, representations to the public and entities regulated under Act 13, and the Proposed Rulemaking Order. Because the Commission failed to provide Repsol with fair and adequate notice that it would be liable for the 2021 Spud Fees, the Commission violated Repsol’s due process rights. *Snyder Bros.*, 2020 WL 587012, at *13.

Sincerely,



Keith J. Coyle, Esq.

Enclosures

cc: Casey Alan Coyle, Esquire (via email only) (ccoyle@babstcalland.com)
Amy Zuvich (via email only) (azuvich@pa.gov)
John Herzog (via email only) (jherzog@pa.gov)
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Jacob Hanley (via email only) (jhanley@eckertseamans.com)
Nicholas F. Borsuk (via email only) (nborsuk@eckertseamans.com)

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DEC 16 2022

PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

EXHIBIT A



Commonwealth of Pennsylvania
Pennsylvania Public Utility Commission
P.O. Box 3265
Harrisburg, PA 17105-3265

ROCKDALE MARCELLUS LLC
4600 J Barry Court
Suite 220
Canonsburg, PA 15317

STATEMENT DATE	STATEMENT NUMBER
02/09/2022	21-35-0000339085-1

REPORTING YEAR
January 1, 2021 - December 31, 2021

IMPACT FEE STATEMENT

Please contact Amy Zuvich at 717-783-6806 for questions concerning this statement.

PAST DUE

Description	Amount
Impact fee for 72 Horizontal Gas Wells	\$1,428,100.00
Balance Due by April 1, 2022	\$1,428,100.00

MAKE CHECK PAYABLE TO:
Commonwealth of Pennsylvania FEIN: 01-0661737

MAIL PAYMENT TO:
PA PUC BUREAU OF ADMINISTRATION/FISCAL OFFICE PO BOX 3265 HARRISBURG, PA 17105-3265

ACH and Wire Payments:	
Bank:	Wells Fargo Bank
ABA#:	121000248
Account Name:	Commonwealth of PA
Account #:	
OBI:	Gas Well Fees



Commonwealth of Pennsylvania
Pennsylvania Public Utility Commission
P.O. Box 3265
Harrisburg, PA 17105-3265

ROCKDALE MARCELLUS LLC
4600 J Barry Court
Suite 220
Canonsburg, PA 15317

STATEMENT DATE	STATEMENT NUMBER
02/09/2022	21-35-0000339085-2

REPORTING YEAR
January 1, 2021 - December 31, 2021

SPUD FEE STATEMENT

Please contact Amy Zuvich at 717-783-6806 for questions concerning this statement.

PAST DUE

Description	Amount
Spud fee for 72 Horizontal Gas Wells	\$3,600.00
Balance Due by April 1, 2022	\$3,600.00

MAKE CHECK PAYABLE TO:
Commonwealth of Pennsylvania FEIN: 01-0661737

MAIL PAYMENT TO:
PA PUC BUREAU OF ADMINISTRATION/FISCAL OFFICE PO BOX 3265 HARRISBURG, PA 17105-3265

ACH and Wire Payments:	
Bank:	Wells Fargo Bank
ABA#:	121000248
Account Name:	Commonwealth of PA
Account #:	
OBI:	Spud Fee

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DEC 16 2022

PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

EXHIBIT B



Commonwealth of Pennsylvania
 Pennsylvania Public Utility Commission
 P.O. Box 3265
 Harrisburg, PA 17105-3265

REPSOL OIL & GAS USA LLC
 337 DANIEL ZENKER DR
 HORSEHEADS NY 14845

STATEMENT DATE	STATEMENT NUMBER
02/09/2022	21-35-0000339085-1

REPORTING YEAR

January 1, 2021 - December 31, 2021

IMPACT FEE STATEMENT

Please contact Amy Zuvich at 717-783-6806 for questions concerning this statement.

PAST DUE

Description	Amount
Impact fee for 72 Horizontal Gas Wells	\$1,428,100.00
Balance Due by April 1, 2022	\$1,428,100.00

MAKE CHECK PAYABLE TO:

Commonwealth of Pennsylvania
 FEIN: 01-0661737

MAIL PAYMENT TO:

PA PUC
 BUREAU OF ADMINISTRATION/FISCAL OFFICE
 PO BOX 3265
 HARRISBURG, PA 17105-3265

ACH and Wire Payments:	
Bank:	Wells Fargo Bank
ABA#:	121000248
Account Name:	Commonwealth of PA
Account #:	
OBI:	Gas Well Fees



DEC 1 2022

Repsol Oil & Gas USA, LLC
 337 Daniel Zenker Drive
 Horseheads, NY 14845



Commonwealth of Pennsylvania
 Pennsylvania Public Utility Commission
 P.O. Box 3265
 Harrisburg, PA 17105-3265

REPSOL OIL & GAS USA LLC
 337 DANIEL ZENKER DR
 HORSEHEADS NY 14845

STATEMENT DATE	STATEMENT NUMBER
02/09/2022	21-35-0000339085-2

REPORTING YEAR

January 1, 2021 - December 31, 2021

SPUD FEE STATEMENT

Please contact Amy Zuvich at 717-783-6806 for questions concerning this statement.

PAST DUE

Description	Amount
Spud fee for 72 Horizontal Gas Wells	\$3,600.00
Balance Due by April 1, 2022	\$3,600.00

MAKE CHECK PAYABLE TO:

Commonwealth of Pennsylvania
 FEIN: 01-0661737

MAIL PAYMENT TO:

PA PUC
 BUREAU OF ADMINISTRATION/FISCAL OFFICE
 PO BOX 3265
 HARRISBURG, PA 17105-3265

ACH and Wire Payments:	
Bank:	Wells Fargo Bank
ABA#:	121000248
Account Name:	Commonwealth of PA
Account #:	
OBI:	Spud Fee

Received

DEC 1 2022

Repsol Oil & Gas USA, LLC
 337 Daniel Zenker Drive
 Horseheads, NY 14845