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File #: 203798

May 29, 2024

VIA ELECTRONIC FILING

Rosemary Chiavetta, Secretary
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street, 2nd Floor
P.O. Box 3265
Harrisburg, PA 17105-3265

**Re: PA PUC, et al. v. Columbia Gas of Pennsylvania, Inc.
Docket Nos. R-2024-3046519, et al.**

Dear Secretary Chiavetta:

Attached for filing please find the Objections of Columbia Gas of Pennsylvania, Inc. to the testimony and exhibit submitted by Richard C. Culbertson during the May 21, 2024 public input hearing in the above-referenced proceeding. Copies are being provided as indicated on the Certificate of Service.

Respectfully submitted,



Megan E. Rulli

MER/kl
Attachment

cc: The Honorable Jeffrey A. Watson (*via email; w/attachment*)
Mary Swarner, Legal Assistant (*via email; w/attachment*)
Richard C. Culbertson (*via email; w/attachment*)
Certificate of Service

CERTIFICATE OF SERVICE

I hereby certify that true and correct copies of the foregoing have been served upon the following persons, in the manner indicated, in accordance with the requirements of § 1.54 (relating to service by a participant).

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Dated: May 29, 2024



Megan E. Rulli

Columbia's distribution base rates designed to produce an increase in annual revenues of approximately \$124.1 million based upon data for a fully projected future test year ("FPFTY") ending December 31, 2025. The filing was made in compliance with the Commission's regulations, and contains all supporting data and testimony required to be submitted in conjunction with a tariff change seeking a general rate increase.

2. A telephonic prehearing conference was held on April 17, 2024. At the prehearing, a procedural schedule was adopted, which provided for the scheduling of two in-person and two telephonic public input hearings. On May 1, 2024, the Commission issued a Public Input Hearings Notice, which scheduled in-person public input hearings for Tuesday, May 21, 2024, at 1:00 PM and 6:00 PM at the Washington County Courthouse, and telephonic public input hearings for Wednesday, May 22, 2024, at 1:00 PM and 6:00 PM.

3. A public input hearing was held on May 21, 2024, at 1:00 PM. During the public input hearing, Mr. Culbertson testified and offered Culbertson Exhibit 1 for the record. The ALJ indicated that he would allow Columbia until May 29, 2024 to submit any written objections to Mr. Culbertson's testimony and exhibit. Tr. 117.

4. Columbia hereby submits these objections to Mr. Culbertson's testimony and Culbertson Exhibit 1.

II. OBJECTIONS

A. SPECIFIC OBJECTIONS TO THE TESTIMONY OF RICHARD C. CULBERTSON AND CULBERTSON EXHIBIT 1

5. As explained below, several portions of Mr. Culbertson's testimony and Culbertson Exhibit 1 are objectionable and should be excluded from the record.

6. Columbia objects to the following portions of Mr. Culbertson's testimony and Culbertson Exhibit 1 because they are irrelevant to the rates and service of Columbia Gas of Pennsylvania.

- Tr. 53-54, 56; Culbertson Exhibit 1, pp. 3, 11-12, 14: Reference to the COSO Internal Control-Integrated Framework, the GAO Green Book, the GAO Yellow Book, article VIII, section 10 of the Pennsylvania Constitution, and other auditing authorities, statutes, and regulations.
- Tr. 55-56; Culbertson Exhibit 1, pp. 3-5: Excerpts from the Commission's 2023 Rate Comparison Report, at <https://www.puc.pa.gov/filing-resources/reports/rate-comparison-reports/>.
- Culbertson Exhibit 1, pp. 7, 9-17: Allegations related to the Commission's process for investigating and evaluating rate cases and improper reliance on DOT regulations, the Uniform Construction Code, the Code of Federal Regulations and FAR.
- Culbertson Exhibit 1, p. 8: Statements made alleging over-pressurization and OSHA violation.
- Tr. 85-87, 92-93; Culbertson Exhibit 1, pp. 13-14: References to Federal Acquisition Regulation 15.406-2 "Certificate of Current Cost or Pricing Data," at <https://www.acquisition.gov/far/15.406-2>.
- Tr. 88-91; Culbertson Exhibit 1, pp. 15-17; Appendix II, pp. 28-29: References to George Milligan and his testimony in a prior base rate case proceeding.
- Tr. 88: Testimony referring to Columbia Gas of Massachusetts' past conduct and settlement with the National Transportation Safety Board.
- Culbertson Exhibit 1, Appendix II: Allegations related to the Commission's Law Bureau's authority to initiate investigations or prosecutions based on customer allegations.
- Culbertson Exhibit 1, Appendix II, pp. 24-25: References to FERC's investigation procedures and link to FERC's Enforcement Hotline at <https://www.ferc.gov/enforcement-legal/enforcement/enforcement-hotline/contact-hotline-staff-anonymously>.
- Tr. 91; Culbertson Exhibit 1, Appendix II, p. 26: Allegations related to a UGI Utilities, Inc., gas explosion that occurred in Lancaster, Pennsylvania, on July 2, 2017.

- Culbertson Exhibit 1, Appendix II, p. 27: References to the U.S. Sentencing Commission guidelines, Chapter Eight, at <https://www.ussc.gov/guidelines/2018-guidelines-manual/2018-chapter-8>.
- Culbertson Exhibit 1, Appendix II, pp. 27-28, References to and quotes from the U.S. Department of Justice – Criminal Division’s Evaluation of Corporate Compliance Programs, at <https://www.justice.gov/criminal/criminal-fraud/page/file/937501/dl>.
- Culbertson Exhibit 1, Appendix II, p. 30: Quotes from Management Directive 310.14 Amended – Capital Asset Accounting and Reporting, at https://www.oa.pa.gov/Policies/md/Documents/310_14sap.pdf.
- Culbertson Exhibit 1, Appendix II, p. 31: Reference to article regarding WorldCom, at <https://www.investopedia.com/terms/w/worldcom.asp>.

7. Columbia objects to the following portions of Mr. Culbertson’s testimony and Culbertson Exhibit 1 because they are hearsay:

- Tr. 49-50; Culbertson Exhibit 1, p. 2: Quote from website containing Senator Bob Casey’s report, “Greedflation: How Corporations are Making Record Profits on the Backs of American Families,” at <https://www.casey.senate.gov/greedflation>.
- Tr. 50, Culbertson Exhibit 1, p. 3: Quote from article regarding federal funding for Pennsylvania’s Low-Income Home Energy Assistance Program, at https://www.media.pa.gov/pages/dhs_details.aspx?newsid=997.
- Culbertson Exhibit 1, p. 5: Link to “inflation calculator” at <https://data.bls.gov/cgi-bin/cpicalc.pl>.
- Tr. 66-68; Culbertson Exhibit 1, pp. 7-8: Quotes from the Comments of I&E, filed in response to the Company’s Petition for Approval of its Third Long-Term Infrastructure Improvement Plan at Docket No. P-2022-3037388.
- Culbertson Exhibit 1, p. 10: Link to Commission’s December 21, 2023, press release, “PUC Highlights 2023 Accomplishments,” at <https://www.puc.pa.gov/press-release/2023/puc-highlights-2023-accomplishments>.
- Culbertson Exhibit 1, p. 32: Uncited quote related to the Upper St. Clair School District.

8. Columbia objects to the following portions of Mr. Culbertson’s testimony and Culbertson Exhibit 1 because they raise issues and claims that have previously been decided by the Commission and the Commonwealth Court:

- Culbertson Exhibit 1, p. 5: Link to GAO Yellow Book at <https://www.gao.gov/assets/gao-21-368g.pdf>.
- Tr. 66-68; Culbertson Exhibit 1, pp. 7-8: Quotes from the Comments of I&E, filed in response to the Company’s Petition for Approval of its Third Long-Term Infrastructure Improvement Plan at Docket No. P-2022-3037388.
- Tr. 53-54, 56; Culbertson Exhibit 1, pp. 3, 11-12, 14: Reference to the COSO Internal Control-Integrated Framework, the GAO Green Book, the GAO Yellow Book, article VIII, section 10 of the Pennsylvania Constitution, and other auditing authorities, statutes, and regulations.
- Culbertson Exhibit 1, pp. 16-17; Appendix II, p. 26: Allegations related to the safety of the Company’s facilities located at 1608 McFarland Road.

B. ARGUMENT IN SUPPORT OF OBJECTIONS

1. Portions of Mr. Culbertson’s testimony and Culbertson Exhibit 1 should be excluded because they are irrelevant to Columbia’s rates and service.

9. 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).¹ 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*,

¹ 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).

1989 Pa. PUC LEXIS 206 (1989) (excluding evidence that was “not germane to the limited scope of the investigation...”).

10. The proper scope of testimony in this proceeding is information that relates to Columbia’s rates and service. At the public input hearing, it was determined that Mr. Culbertson’s testimony should be limited to the rates and service of Columbia. Tr. 51-52. Therefore, the portions of Mr. Culbertson’s testimony and Culbertson Exhibit 1 identified in Paragraph 6, above, should be excluded from the record in this proceeding because they do not relate to the rates and service of Columbia. Instead, these portions of Mr. Culbertson’s testimony and Culbertson Exhibit 1 relate to unrelated incidents concerning other utilities or the Company’s former sister utility in another state, or legal and accounting standards not applicable to the instant base rate case. The events involving the actions of other utilities and companies in other states are not events involving the actions of Columbia and should be stricken as irrelevant. Similarly, the rates charged by other utilities are irrelevant to this proceeding. Rates are based upon the individual circumstances of each utility, including but not limited to, the number of customers, specific expenses incurred to service those customers, and the investments incurred to serve the customers, including the age of those investments. Similarly, Mr. Culbertson’s allegations regarding the Commission’s processes are irrelevant to the Company’s rate case, and should be presented to the Commission as a request to change regulations, or to the General Assembly to change the applicable statutes. In addition, the COSO Internal Control Integrated Framework, GAO Green Book, and GAO Yellow Book auditing and internal control guidelines referenced by Mr. Culbertson are inapplicable and irrelevant to this base rate proceeding. The Commission is not governed by these provisions, and neither is Columbia. *See Culbertson v. Pa. Pub. Util. Comm’n*, No. 152 C.D. 2022 (Pa. Cmwlth. August 17, 2023) (“2021 Rate Case Appeal”), pp. 9-11 (rejecting Mr. Culbertson’s arguments that

the auditing provisions in the GAO Yellow Book and Article VIII, section 10 of the Pennsylvania Constitution are applicable to Columbia). Finally, the federal criminal statutes and sentencing guidelines, prior testimony of Mr. George Milligan, policies related to Pennsylvania's internal accounting and financial reporting of the Commonwealth's Capital Assets, and FERC's whistleblower investigation procedures and hotline are not relevant to the base rate proceeding of a Pennsylvania public utility because they do not relate to Columbia's rates and service, which are governed by the Pennsylvania Public Utility Code and Commission regulations and orders.

2. Portions of Mr. Culbertson's testimony and Culbertson Exhibit 1 should be excluded because they contain inadmissible hearsay.

11. Hearsay is an out-of-court statement offered to prove the truth of the matter asserted. Pa.R.E. 801; *Bonegre v. Workers' Compensation Appeal Board (Bertolini's)*, 863 A.2d 68, 72 (Pa. Cmwlth. 2004). Ordinarily, hearsay evidence is inadmissible unless some exception applies. Pa.R.E. 802. The hearsay rule is somewhat relaxed in proceedings before administrative agencies. *Rox Coal Co. v. Workers' Comp. Appeal Bd. (Snizaski)*, 570 Pa. 60, 807 A.2d 906 (2002). The Commonwealth Court established what is commonly called the "Walker Rule" to apply to the use of hearsay evidence during administrative proceedings:

- (1) Hearsay evidence, properly objected to, is not competent evidence to support a finding;
- (2) Hearsay evidence, admitted without objection, will be given its natural probative effect and may support a finding, if it is corroborated by any competent evidence in the record, but a finding of fact based solely on hearsay will not stand.

Walker v. Unemployment Comp. Bd. of Review, 367 A.2d 366, 370 (Pa. Cmwlth. 1976). The "Walker Rule" has been affirmed by the Pennsylvania Supreme Court. *Rox Coal Co. v. Workers' Comp. Appeal Bd. (Snizaski)*, 570 Pa. 60, 807 A.2d 906 (2002).

12. Hearsay evidence has routinely been rejected by the Commission using the Walker Rule. *See, e.g., Harold J. Harris v. Columbia Gas of Pa. Inc.*, 2011 Pa. PUC LEXIS 604 (2011)

(uncorroborated statements of field technicians could not be aggregated and testified to by a single witness not present on site); *In Re Application of TrailCo*, 2008 Pa. PUC LEXIS 60 (2008) (notarized statements of two non-testifying landowners contending they refused to buy property on the basis of power line location were hearsay).

13. Mr. Culbertson's testimony and Culbertson Exhibit 1 contain several hearsay statements, as identified in Paragraph 7, above, and those statements should be excluded from the record. These portions of Mr. Culbertson's testimony and Culbertson Exhibit 1 constitute or contain hearsay because they include out of court statements, which Mr. Culbertson seeks to offer for the truth of the matters asserted therein. Many of the portions of Mr. Culbertson's testimony and Culbertson Exhibit 1 identified above cite or reference statements that were not written by Mr. Culbertson, and the authors of these various statements and materials did not testify at the public input hearing. Therefore, these are out of court statements being offered for the truth of the matters asserted, which should not be admitted.

3. Portions of Mr. Culbertson's testimony and Culbertson Exhibit 1 should be excluded because they raise issues previously decided by the Commission and the Commonwealth Court.

14. Portions of Mr. Culbertson's testimony and Culbertson Exhibit 1 raise issues previously decided by the Commission and the Commonwealth Court, as identified in Paragraph 8, above. Mr. Culbertson cannot reargue these previously litigated issues and claims in this proceeding. As such, the issues and allegations identified in Paragraph 9 should be excluded from the record.

15. The Commonwealth Court has previously considered and rejected Mr. Culbertson's arguments regarding audits and investigations in his appeal of the Company's 2021 rate case. *See 2021 Rate Case Appeal*, pp. 9-11. Specifically, the Court determined that Mr. Culbertson's references to the GAO Yellow Book and Article VIII, Section 10 of the Pennsylvania Constitution

failed to support his argument that the Commission did not properly audit or investigate Columbia. *See id.* As such, Mr. Culbertson's claims regarding whether the Commission is required to conduct an audit of Columbia in accordance with various accounting principles are barred by collateral estoppel because such claims and issues were or could have been raised and ruled on in the Company's 2021 rate case proceeding.

16. Collateral estoppel, or issue preclusion, prevents re-litigation of an issue of fact or law between the same parties upon a different claim or demand. *See Fiore v. Commonwealth*, 508 A.2d 371, 374 (Pa. Cmwlth. 1986). The doctrine of collateral estoppel, or issue preclusion, applies where: (1) "[a]n issue decided in a prior action is identical to the one presented in a later action"; (2) "[t]he prior action resulted in a final judgment on the merits"; (3) "[t]he party against whom collateral estoppel is asserted was a party to the prior action, or is in privity with a party to the prior action"; and (4) "[t]he party against whom collateral estoppel is asserted had a full and fair opportunity to litigate the issue in the prior action." *Rue v. K-Mart Corp.*, 713 A.2d 82, 84 (Pa. 1998) (emphasis added) (citations omitted).

17. Mr. Culbertson's allegations regarding the proper auditing authorities and methods of investigation in rate cases are barred by collateral estoppel because in the Company's 2021 base rate case and the instant proceeding: (1) the issues are related to whether the Commission conducted an audit of Columbia in accordance with various accounting principles, including the GAO Yellow book and Article VIII, Section 10 of the Pennsylvania Constitution; (2) Mr. Culbertson's auditing claims were adjudicated on the merits; (3) the parties in the prior action and the instant proceeding are the same (*i.e.*, Mr. Culbertson and Columbia); and (4) in the prior action, Mr. Culbertson had a full and fair opportunity to raise claims and litigate issues regarding whether the Commission conducted an audit of Columbia in accordance with various accounting principles.

Thus, Mr. Culbertson's claims and issues related to the application of various accounting principles to Columbia in the instant rate case are barred by collateral estoppel.

18. In addition, Mr. Culbertson has already fully litigated his claims alleging that the Company improperly abandoned the service line at 1608 McFarland Road, Pittsburgh, Pennsylvania, at Commission Docket No. F-2017-2605797. *See Culbertson v. Columbia Gas of Pa.*, 2022 Pa. PUC LEXIS 254, Docket No. F-2017-26505797 (Order entered Aug. 25, 2022) (denying Mr. Culbertson's Petition for Reconsideration of the Commission's Dec. 16, 2021, Opinion and Order dismissing the Complaint) ("*Formal Complaint Order*").

19. Pursuant to 66 Pa. C.S. § 316, Mr. Culbertson is barred from raising previously-litigated allegations related to 1608 McFarland Road, Pittsburgh, Pennsylvania, by the Order entered in his previous Formal Complaint proceeding ("*Formal Complaint*"). Section 316 states, in relevant part:

Whenever the [c]ommission shall make any rule, regulation, finding, determination or order, the same shall be prima facie evidence of the facts found and shall remain conclusive upon all parties affected thereby, unless set aside, annulled or modified on judicial review.

66 Pa. C.S. § 316. Under Section 316 of the Public Utility Code, a complainant is prohibited from raising issues that were previously decided. *See Moore, Jr. v. PECO Energy Co.*, Docket No. C-2012-2309932, 2012 Pa. PUC LEXIS 1251, at *12 (Initial Decision dated July 18, 2019), *adopted without modification*, Docket No. C-2012-2309932 (Order entered Oct. 24, 2012); *see also Denlinger v. PPL Elec. Utils. Corp.*, Docket No. C-2019-3014786 (Initial Decision issued Feb. 24, 2020), *adopted without modification*, Docket No. C-2019-3014786 (Order entered May 21, 2020). Section 316 precludes a collateral attack upon a Commission order which has not been reversed upon appeal. *See Lehigh Valley Power Comm. v. Pa. PUC*, 563 A.2d 548, 556 (Pa. Cmwlth. 1989) (citing 66 Pa. C.S. § 316). The Order rejecting Mr. Culbertson's allegations relating to 1608

McFarland Road, Pittsburgh, Pennsylvania, has not been set aside, annulled, or otherwise overturned. *See Formal Complaint Order*. As such, Mr. Culbertson's arguments related to 1608 McFarland Road should be excluded from the record.

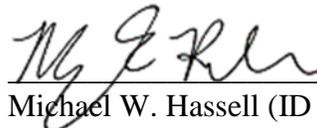
17. In addition, Mr. Culbertson's arguments related to 1608 McFarland Road are barred by the doctrine of collateral estoppel. Mr. Culbertson's arguments are barred by collateral estoppel because in the Formal Complaint and the instant proceeding: (1) the issues are related to the Company's abandonment of facilities at 1608 McFarland Road and the safety of the Company's facilities at that location; (2) the Formal Complaint was adjudicated on the merits; (3) the parties in the prior action and the instant proceeding are the same (*i.e.*, Mr. Culbertson and Columbia); and (4) in the prior action, Mr. Culbertson had a full and fair opportunity to raise claims and litigate issues regarding the Company's abandonment of facilities at 1608 McFarland Road and the safety of the Company's facilities at that location. Thus, Mr. Culbertson's claims and issues are barred by collateral estoppel.

18. Mr. Culbertson's issues and arguments related to the comments of I&E filed in response to the Company's Petition for Approval of its Third Long-Term Infrastructure Improvement Plan ("Third LTIP") at Docket No. P-2022-3037388 are similarly estopped. *See Petition of Columbia Gas of Pennsylvania, Inc. for Approval of its Third Long-Term Infrastructure Improvement Plan*, Docket No. P-2022-3037388 (Order entered April 20, 2023). Mr. Culbertson participated in the Company's Third LTIP proceeding by submitting three rounds of comments at the Third LTIP docket and is currently appealing the Commission's Final Order in that proceeding before the Commonwealth Court at Docket No. 506 CD 2023. As such, Mr. Culbertson cannot raise his claims related to the Company's Third LTIP in the instant proceeding while his appeal is pending before the Commonwealth Court.

III. CONCLUSION

WHEREFORE, Columbia Gas of Pennsylvania, Inc. respectfully requests that Administrative Law Judge Jeffrey A. Watson exclude the portions of Mr. Culbertson's testimony and Culbertson Exhibit 1 identified in Paragraphs 6 through 8, above, from the record in this proceeding.

Respectfully submitted,



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Dated: May 29, 2024