

# ELLIS | LAW

THE ELLIS LAW FIRM, LLC

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March 20, 2025

**VIA PENNSYLVANIA PUC E-FILING PORTAL: <<https://efiling.puc.pa.gov/>>**

Mr. Jeff McCracken  
Pennsylvania Public Utilities Commission  
400 North Street  
Keystone Building  
Harrisburg, PA 17129

RE: ***Accenture LLP: Pennsylvania Natural Gas Broker/Marketer License Application (Docket No. A-2025-3053039)***

Dear Mr. McCracken,

Per your request and in accordance with 66 Pa. C.S. § 2208(c), the required documentation evidencing that ACCENTURE LLP has met the financial responsibility requirements of each of the listed NGDC's set forth in Section 6(b) of the application has been uploaded to the Pennsylvania PUC e-Filing portal for your convenience. The attachment contains a bonding letter from each respective NGDC. At this time, no NGDC has required financial security from ACCENTURE LLP. Please update your records accordingly.

Thank you for your attention to this matter. Please do not hesitate to contact me if you have any questions.

Very truly yours,



Brian F. Ellis  
Attorney at Law  
For the Firm

: BFE



**National Fuel**<sup>®</sup>

March 18, 2025

BPO Enterprise Energy Management  
Attn: Kristin J. Ruehle, Managing Director  
ACCENTURE LLP  
500 W. Madison Street, 21<sup>st</sup> Floor  
Chicago, IL 60661

Dear Kristin,

National Fuel Gas Distribution Corporation (“NFGDC”) is aware ACCENTURE LLP (“ACC”) has filed an application with the Pennsylvania Public Utility Commission to supply natural gas service to the public in Pennsylvania and specifically within the service territory of NFGDC.

As you know, in making such an application, ACC must furnish acceptable security to each utility where ACC will do business. As such, under its tariff, NFGDC could require ACC to provide a bond or other financial security instrument in an amount that NFGDC determines to be appropriate.

However, you have indicated, and it is NFGDC’s understanding that ACC intends only to provide natural gas aggregating, brokering and consulting services at this time. You have stated that, in performing these services, ACC will never take title to any delivered natural gas, nor will it accept any customer payments or deposits.

Based upon your representations, NFGDC has determined that, at this time, ACC does not need to post a bond or other form of security to operate in its service territory. However, if the services provided by ACC change in the future, NFGDC reserves the right to require security from ACC as it deems appropriate.

If you have any questions concerning the foregoing, please contact me at 716-857-7541.

Yours truly,

Jason Allen  
Transportation Services Department



March 11, 2025

Jesica Maria Deseff  
Accenture LLP  
500 W. Madison St 21st Floor  
Chicago IL 60661

Dear Jesica Maria Deseff:

We are pleased that Accenture LLP has applied for a license to provide Natural Gas Broker/Marketer Services on the distribution system of Columbia Gas of Pennsylvania, Inc. ("Columbia Gas").

Under Paragraph 2.4.5 of the Rules Applicable to Distribution Service section of the Tariff of Columbia Gas, Accenture LLP could be required to provide to Columbia Gas a bond or other financial security instrument in an amount that Columbia Gas determines to be appropriate. Accenture LLP has indicated only brokering and consulting services will be provided. Therefore, we have determined at this time that Accenture LLP does not need a bond or other financial security requirement to provide broker natural gas services to Columbia Gas customers.

If the creditworthiness requirement or Columbia Gas' exposure to Accenture LLP changes in the future, Columbia Gas might deem it appropriate to require Accenture LLP to provide a bond or other financial security instrument.

Please feel free to contact me at 614-460-4980 should you have any questions regarding a bond or other financial security instrument requirements of Columbia Gas.

Sincerely,

*Kylia Davis*

Kylia Davis  
Manager of Choice and Transportation Support Services



375 North Shore Drive  
Pittsburgh, Pennsylvania 15212

[www.peoples-gas.com](http://www.peoples-gas.com)

**Carol Scanlon**  
Manager, Rates

**Peoples Natural Gas Company LLC**  
Phone: 412-208-6931  
Email: [Carol.Scanlon@peoples-gas.com](mailto:Carol.Scanlon@peoples-gas.com)

March 11, 2025

Kristin J Ruehle  
Managing Director, BPO Enterprise  
Energy Management  
ACCENTURE LLP  
500 W Madison St, 21<sup>st</sup> Floor  
Chicago, IL 60661

Dear Ms. Ruehle:

We are pleased that ACCENTURE LLP has applied for a license to provide natural gas services on Peoples Natural Gas Company LLC.

Since ACCENTURE LLP is not currently serving customers on the Peoples systems, we have determined at this time that ACCENTURE LLP does not need a bond or other financial security requirement to provide these services to the Company's customers.

If a Pool is established, and customers are enrolled which alters the creditworthiness requirement or the Company's exposure to ACCENTURE LLP provision of services on the Peoples' system changes in the future, the Company may deem it appropriate to require a bond or other financial instrument.

If you have any questions feel free to contact me at 412-208-6931 or by email at [Carol.Scanlon@peoples-gas.com](mailto:Carol.Scanlon@peoples-gas.com).

Sincerely,

Carol Scanlon  
Manager, Rates  
Peoples Natural Gas Company LLC

Cc: Stephen Kelly  
Mina Speicher



peco<sup>SM</sup>

AN EXELON COMPANY

March 12, 2025

Brian F. Ellis, Attorney at Law  
Accenture LLP  
500 W Madison Street, 21<sup>st</sup> Floor  
Chicago, IL 60661

Re: Bonding Requirements

Dear Brian F. Ellis,

PECO is aware that Accenture LLP has applied for a license to provide brokering and consulting services to commercial and industrial customers on the distribution system of PECO.

In making such an application Accenture LLP could be required to provide to PECO a bond or other acceptable financial security in an amount that PECO determines to be appropriate. Accenture LLP has indicated that it intends to provide only brokering and consulting services to commercial and industrial customers; will not take title to any delivered natural gas; nor will accept any customer payments or deposits.

Therefore, PECO has determined at this time Accenture LLP does not need a bond or other financial security requirement since they are not directly engaging in business with PECO and only providing brokering or consulting services to PECO customers.

However, if the services provided by Accenture LLP, or the creditworthiness requirement for PECO's exposure to Accenture LLP changes in the future, PECO reserves the right to require Accenture LLP to provide a bond or other financial security instrument.

If you should have any questions regarding this matter, please contact Wanda Rucker at [Wanda.Rucker@exeloncorp.com](mailto:Wanda.Rucker@exeloncorp.com).

Respectfully submitted,

*Suzette Adams*

Suzette Adams  
Sr Manager, Gas Supply and Transportation  
2301 Market Street  
Philadelphia, PA 19103



UGI Utilities, Inc.  
1 UGI Drive  
Denver, PA 17517

610-796-3400

**VIA E-MAIL**

March 11, 2025

Accenture, LLP  
500 W. Madison Street  
21<sup>st</sup> Floor  
Chicago, IL 60661

**ATTENTION:**        **Brian F. Ellis, Esquire**  
                                 [bfe@ellislaw-kc.com](mailto:bfe@ellislaw-kc.com)

**RE:    Accenture, LLP**  
         **Application to Serve as a Natural Gas Broker**

Dear Mr. Ellis,

Based on your assertion that Accenture, LLP (“Accenture”) is applying with the State of Pennsylvania to operate as a natural gas broker/marketer, UGI Utilities, Inc.-Gas Division (“UGIU”) has concluded that Accenture will not need to post security with UGIU. This is based on the declaration that Accenture will be acting in conjunction with a licensed natural gas supplier who has been approved by the Pennsylvania Public Utility Commission to serve in the applicable UGIU service territories and who has posted the required financial security as specified in the UGIU Tariff. If Accenture wishes to directly serve Choice customers in the service territories of UGIU in the future as a natural gas supplier, it will have to post security as specified in the UGIU Tariff prior to the commencement of the service.

Please feel free to contact me with any additional questions you may have.

Sincerely,

Sherry Epler  
Senior Manager  
Tariff & Supplier Administration

SE/rks



**PHILADELPHIA GAS WORKS**

800 West Montgomery Avenue • Philadelphia, PA 19122

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3/12/2025

Ms. Kristin J. Ruehle,  
Managing Director, BPO Enterprise Energy Management  
500 W. Madison Street, 21<sup>st</sup> Floor  
Chicago, IL 60661

Email: [bfe@ellislaw-kc.com](mailto:bfe@ellislaw-kc.com)

RE: Security Requirement Bond for **ACCENTURE LLP**

Dear Mr. Beauchamp,

Philadelphia Gas Works ("PGW") is aware that **ACCENTURE LLP** has filed an application with the Pennsylvania Public Utility Commission to supply natural gas services to the public in Pennsylvania and specifically within the services territory of Philadelphia Gas Works.

As you know, in making such an application, **ACCENTURE LLP** must furnish acceptable security to each utility where **ACCENTURE LLP, Inc** will do business. As such, under its tariff, Philadelphia Gas Works could require **ACCENTURE LLP, Inc** to provide a bond or other financial security instrument in an amount that Philadelphia Gas Works determines to be appropriate.

However, you have indicated, and it is Philadelphia Gas Works' understanding, that **ACCENTURE LLP** intends only to provide natural gas aggregating, brokering, and consulting services at this time. You have stated that in performing these services **ACCENTURE LLP** will never take title to any delivered natural gas.

Based upon your representations, Philadelphia Gas Works has determined that, at this time, **ACCENTURE LLP** does not need to post a bond or other form of security to operate in its service territory. If the services provided by **ACCENTURE LLP** should change, Philadelphia Gas Works reserves the right to require security from **ACCENTURE LLP** as it deems appropriate.

If you have any questions concerning the foregoing, please contact me at 215-684-6725.

Sincerely,

*Robert Smith*

Robert K. Smith  
Sr. Vice President- Operations, Supply Chain, & Gas

/dls



# VALLEY ENERGY

523 S. Keystone Avenue, Sayre, PA 18840  
800-998-4427 • 570-888-9664 • valley-energy.com

March 10, 2025

**VIA EMAIL**

Brian Ellis, The Ellis Law Firm  
Accenture, LLP  
500 W. Madison St. 21<sup>st</sup> Floor  
Chicago, IL 60661  
[bfe@ellislaw-kc.com](mailto:bfe@ellislaw-kc.com)

**RE: Accenture, LLP**

Dear Mr. Ellis:

We understand that Accenture, LLP has applied with the Pennsylvania Public Utility Commission to supply natural gas services to the public in Pennsylvania, including our company's service area.

Pursuant to 66 Pa.C.S. § 2208(c), an applicant for a natural gas supplier license must furnish security to each utility where it will do business to ensure the supplier's financial responsibility. To this end, Valley Energy periodically will perform a credit review and analysis of Accenture, LLP when it begins to serve customers on Valley Energy's system. Valley Energy will determine whether Accenture, LLP must post a security based on the credit review, the types of customers served, the volumes expected to be delivered for those customers and the other rules in Valley Energy's Supplier Tariff. At this time, no security is being requested; however, if the services provided change in the future, we reserve the right to require security from Accenture, LLP as deemed appropriate.

If you have any questions, please contact Jamie Beale at 570-888-9664 (Ext. 5232).

Sincerely,

Edward E. Rogers  
President & CEO

EER/km

cc: J. Beale, Valley Energy