

June 23, 2020

Ms. Kimberly D. Bose, Secretary  
Federal Energy Regulatory Commission  
888 First Street, N.E.  
Washington, D.C. 20426

Re: *Panhandle Eastern Pipe Line Company, LP, et al.*  
Prepared Rebuttal Testimony  
Docket Nos. RP19-1523-000, et al.

Dear Ms. Bose:

Pursuant to the Presiding Administrative Law Judge's Order Adopting Procedural Schedule issued October 16, 2019, as amended June 17, 2020, Panhandle Eastern Pipe Line Company, LP ("Panhandle") hereby submits for filing the following rebuttal testimony and exhibits:

- 1) Exhibit No. PE-0102 – Prepared Rebuttal Testimony of M. T. Langston
  - i) Exhibit Nos. PE-0103 to PE-0105 – supporting documents and materials;
- 2) Exhibit No. PE-0106 – Prepared Rebuttal Testimony of T. V. Dang
  - i) Exhibit No. PE-0107 – supporting documents and materials;
- 3) Exhibit No. PE-0108 – Prepared Rebuttal Testimony J. L. Hamilton
  - i) Exhibit Nos. PE-0109 to PE-0112 – supporting documents and materials.
- 4) Exhibit No. PE-0113 – Prepared Rebuttal Testimony of K. Davis-Bragg
  - i) Exhibit Nos. PE-0114 to PE-0117 – supporting documents and materials;
- 5) Exhibit No. PE-0118 – Prepared Rebuttal Testimony of P. R. Crowley
  - i) Exhibit Nos. PE-0119 to PE-0120 – supporting documents and materials;
- 6) Exhibit No. PE-0121 – Prepared Rebuttal Testimony of S. R. Fall
  - i) Exhibit Nos. PE-0122 to PE-0133 – supporting documents and materials.
- 7) Exhibit No. PE-0134 – Prepared Rebuttal Testimony of A. Kirk
  - i) Exhibit Nos. PE-0135 to PE-0147 – supporting documents and materials;
- 8) Exhibit No. PE-0148 – Prepared Rebuttal Testimony of D. A. Krebs
  - i) Exhibit Nos. PE-0149 to PE-0163 – supporting documents and materials;
- 9) Exhibit No. PE-0164 – Prepared Rebuttal Testimony of G. R. Huffman
  - i) Exhibit Nos. PE-0165 to PE-0194 – supporting documents and materials;
- 10) Exhibit No. PE-0195 – Prepared Rebuttal Testimony of S. K. Stone
  - i) Exhibit Nos. PE-0196 to PE-0200 – supporting documents and materials;
- 11) Exhibit No. PE-0201 – Prepared Rebuttal Testimony of J. M. Colton
  - i) Exhibit Nos. PE-0202 to PE-0204 – supporting documents and materials;
- 12) Exhibit No. PE-0205 – Prepared Rebuttal Testimony of J. A. Reyes
  - i) Exhibit Nos. PE-0206 to PE-0211 – supporting documents and materials.

- 13) Exhibit No. PE-0212 – Prepared Rebuttal Testimony of B. J. Sherbenou
  - i) Exhibit Nos. PE-0213 to PE-0214 – supporting documents and materials; and
- 14) Exhibit No. PE-0215 – Prepared Rebuttal Testimony of L. J. Biediger
  - i) Exhibit Nos. PE-0216 to PE-0227 – supporting documents and materials.

Pursuant to the procedural schedule in this proceeding, Panhandle will file on July 21, 2020 its prepared rebuttal testimony on Return on Equity (ROE) related matters. Panhandle is serving all parties on the Commission's service lists with copies of the filed rebuttal testimony and exhibits. Panhandle also is serving the Presiding Administrative Law Judge and her law clerk with electronic copies of the filed rebuttal testimony and exhibits. Panhandle will provide the Presiding Administrative Law Judge and her law clerk with hard copies of the testimony and exhibits as soon as possible after the Commission once again permits hard copies to be sent to the Commission's headquarters.

Respectfully submitted,

PANHANDLE EASTERN PIPE LINE COMPANY, LP

/s/ Michael T. Langston

Michael T. Langston

Vice President, Chief Regulatory Officer

Attachments

## Panhandle Eastern Pipe Line Company, LP

## Index of Prepared Rebuttal Testimony and Exhibits

<u>Witness</u>	<u>Exhibit No.</u>	<u>Description</u>	<u>Confidentiality Designation</u>
M. T. Langston	PE-0102	Prepared Rebuttal Testimony	Public
	PE-0103	FERC Great Lakes Order	Public
	PE-0104	Response to Data Request No. Staff-PEPL-ROR-20.001_Supplement	Public
	PE-0105	Updated Statement F-2 – Rate of Return	Public
T. V. Dang	PE-0106	Prepared Rebuttal Testimony	Public
	PE-0107	Revenue Credits	Public
J. L. Hamilton	PE-0108	Prepared Rebuttal Testimony	Public
	PE-0109	Response to Data Request No. PEPL-Staff-COS-16.39, Part b	Public
	PE-0110	Alternative AFUDC Calculation based on Ruckert's Workpaper 7, Exhibit No. S-0094	Public
	PE-0111	Response to Data Request No. PEPL-Staff-COS-16.39, Part a	Public
	PE-0112	Gas Plant in Service and Accumulated Depreciation Calculation based on Ruckert's Workpapers 3, 4, 6, 7 and 8, Exhibit No. S-0094	Public
K. Davis-Bragg	PE-0113	Prepared Rebuttal Testimony	Public
	PE-0114	Statement C – Gas Plant in Service	Public
	PE-0115	Accumulated Depreciation & Amortization	Public
	PE-0116	Calculation of Depreciation Expense & Depreciable Plant Reconciliation	Public
	PE-0117	Depreciation Rates	Public
P. R. Crowley	PE-0118	Prepared Rebuttal Testimony	Public
	PE-0119	Depreciation Rebuttal Supporting Documents	Public

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<u>Witness</u>	<u>Exhibit No.</u>	<u>Description</u>	<u>Confidentiality Designation</u>
P. R. Crowley	PE-0120	Updated Depreciation Workpapers	Public
S. R. Fall	PE-0121	Prepared Rebuttal Testimony	Public
	PE-0122	Staff-PEPL-DEP-23.27_Attachment_3	Public
	PE-0123	Response to Data Request No. PEPL-Staff-6.12	Public
	PE-0124	Response to Data Request No. PEPL-Staff-6.13	Public
	PE-0125	Commission Environmental Assessment in Docket No. CP17-6-000	Public
	PE-0126	Staff-PEPL-DEP-17.38_Attachment_1	Public
	PE-0127	Docket No. RP15-65-000	Public
	PE-0128	Staff-PEPL-DEP-17.41_Attachment_1	Public
	PE-0129	Response to Data Request No. PEPL-Staff-6.11	Public
	PE-0130	Staff-PEPL-DEP-23.27_Attachment_1	Public
	PE-0131	Response to Data Request No. Staff-PEPL-DEP-10.02	Public
	PE-0132	Staff-PEPL-DEP-10.002_Attachment	Public
	PE-0133	Staff-PEPL-DEP-23.16_Attachment_13	Public
A. Kirk	PE-0134	Prepared Rebuttal Testimony	Public
	PE-0135	EIA Data on Michigan Import/Exports	Public
	PE-0136	Data Request Responses of Mr. Skorski	Public
	PE-0137	Demonstration of Skorski Projection Methodology 1 and 2 as Applied to Coal in 2007	Public
	PE-0138	EIA, 2020 Annual Energy Outlook Presentation	Public

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<u>Witness</u>	<u>Exhibit No.</u>	<u>Description</u>	<u>Confidentiality Designation</u>
A. Kirk	PE-0139	EIA, Annual Energy Outlook Retrospective Table 13	Public
	PE-0140	EIA, Today in Energy, "One in four U.S. homes is all electric" (May 1, 2019)	Public
	PE-0141	Excerpt of NREL, Electrification Futures Study" (2017)	Public
	PE-0142	EIA, Annual Energy Outlook Retrospective Review	Public
	PE-0143	Excerpt of RMI Study, "The Growing Market for Clean Energy Portfolios," (2019)	Public
	PE-0144	Excerpt of RMI Study, "Prospects for Gas Pipelines in the Era of Clean," (2019)	Public
	PE-0145	Various Requirements of Public Authorities Regarding Energy and the Environment	Public
	PE-0146	Updated Non-Speculative Resources Tabulation with EIA Rocky Mountain Region	Public
D. A. Krebs	PE-0147	Production Projections by the EIA Annual Energy Outlook 2020 for the Eastern U.S. Region and the EIA Rocky Mountain Region and EIA Case Descriptions	Public
	PE-0148	Prepared Rebuttal Testimony	Public
	PE-0149	7/2/2019 Panhandle Form 8-K	Public
	PE-0150	Panhandle Ownership Structure	Public
	PE-0151	7/2/2019 ETO Form 8-K	Public
	PE-0152	Exhibit No. GTT-1, Docket No. RP92-166-000	Public
	PE-0153	Panhandle Q3 2019 FERC Form 3Q	Public
	PE-0154	Panhandle 2019 FERC Form 2	Public

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<u>Witness</u>	<u>Exhibit No.</u>	<u>Description</u>	<u>Confidentiality Designation</u>
D. A. Krebs	PE-0155	IRC § 168	Public
	PE-0156	FERC Trial Staff Response to Data Request No. PEPL-FERC-7.15	Public
	PE-0157	IRC § 721	Public
	PE-0158	IRC § 704	Public
	PE-0159	IRC § 722	Public
	PE-0160	IRC § 723	Public
	PE-0161	ETO 2019 SEC Form 10-K	Public
	PE-0162	2019 ETO Partner Information	CUI//PRIV
	PE-0163	ETO 2018 IRS Form 1065, Pages 1 & 2	CUI//PRIV
G. R. Huffman	PE-0164	Prepared Rebuttal Testimony	Public
	PE-0165	Representative Sample of Professional Articles and Presentations by Gary R. Huffman	Public
	PE-0166	IRC section 701	Public
	PE-0167	IRC section 703	Public
	PE-0168	IRC section 702	Public
	PE-0169	Excerpts from Treasury Regulation § 1.702-1	Public
	PE-0170	Excerpt from McKee, Nelson and Whitmire, Federal Taxation of Partnerships and Partners (4th Ed.)	Public
	PE-0171	Excerpts from Treasury Regulation § 1.704-1	Public
	PE-0172	Excerpts from Treasury Regulation § 1.704-3	Public
	PE-0173	Excerpts from FASB ASC 740; excerpt from FASB ASC 805	Public

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<u>Witness</u>	<u>Exhibit No.</u>	<u>Description</u>	<u>Confidentiality Designation</u>
G. R. Huffman	PE-0174	Fifth Amended and Restated Agreement of Limited Partnership of ETO, including Amendments Nos. 1 through 5	Public
	PE-0175	Excerpt from SEC Form 10-K of ETO for the fiscal year ended December 31, 2019	Public
	PE-0176	Excerpt from SEC Form 10-Q of ETO for the fiscal quarter ended June 30, 2019	Public
	PE-0177	Excerpt from SEC Form 10-Q of ETO for the fiscal quarter ended September 30, 2019	Public
	PE-0178	Excerpt from Treasury Regulation § 301.7701-3	Public
	PE-0179	Simplified structure chart showing ownership of Panhandle before and after the Contribution	Public
	PE-0180	Excerpt from House of Representatives Report No. 91-413	Public
	PE-0181	Excerpts from IRC section 168	Public
	PE-0182	Excerpts from Treasury Regulation § 1.167(l)-1	Public
	PE-0183	Excerpt from IRS Notice 2019-33	Public
	PE-0184	IRS Private Letter Ruling 201709008	Public
	PE-0185	IRS Private Letter Ruling 9309010	Public
	PE-0186	IRS Private Letter Ruling 8711050	Public
	PE-0187	IRS Private Letter Ruling 201534001	Public
	PE-0188	Excerpt from Treasury Regulation § 301.7701-2	Public
	PE-0189	Excerpts from FERC Form No. 2 (Supplemental Form 3-Q) of Panhandle for the fourth fiscal quarters of years 2012 through 2019	Public

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<u>Witness</u>	<u>Exhibit No.</u>	<u>Description</u>	<u>Confidentiality Designation</u>
G. R. Huffman	PE-0190	Forms 1120 and 1120X (U.S. Corporation Income Tax Returns) for ETP Holdco Corporation & Subsidiaries for the years 2012 through 2018, Page 1	CUI//PRIV
	PE-0191	Tax Cuts and Jobs Act of 2017, section 13001(d)	Public
	PE-0192	Excerpts from ETO Class M Built-in Gain Allocations Spreadsheet prepared by PricewaterhouseCoopers LLP for purposes of preparing ETO's tax return	CUI//PRIV
	PE-0193	Excerpt from FERC Form No. 2 (Supplemental Form 3-Q) of Panhandle for the fiscal quarter ended June 30, 2019	Public
S. K. Stone	PE-0194	Excerpts from 22-Year Projection of ETO Remedial Allocations prepared by PricewaterhouseCoopers LLP	CUI//PRIV
	PE-0195	Prepared Rebuttal Testimony	Public
	PE-0196	Schedule C-3 and Supporting Documents	Public
	PE-0197	Supporting Documents Related to the MMF Calculations	Public
	PE-0198	Supporting Documents Related to the Labor Accrual Calculations	Public
	PE-0199	Calculation of the Adjustment to Storage Expenses	Public
J. M. Colton	PE-0200	Updated Statement H-1 and Schedules H-1, H-1(1)(a), H-1(1)(b), and H-1(1)(c)	Public
	PE-0201	Prepared Rebuttal Testimony	Public
	PE-0202	Updated Discounted Contracts List	Public
	PE-0203	Responses from Discounted Rate Shippers to PEPL Data Requests	Public
	PE-0204	Responses to Data Request Nos. Staff-PEPL-COS-16.77, Staff-PEPL-ARD-20.140, & Staff-PEPL-ARD-23.16	CUI//PRIV
J. A. Reyes	PE-0205	Prepared Rebuttal Testimony	Public



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<u>Witness</u>	<u>Exhibit No.</u>	<u>Description</u>	<u>Confidentiality Designation</u>
J. A. Reyes	PE-0206	Responses to Data Request Nos. PEPL-Staff-10.01, 10.02, and 10.03	Public
	PE-0207	Panhandle Peak Demand Hourly Data & Corrections	Public
	PE-0208	Responses to Data Request Nos. PEPL-Staff-COS-16.88 and 16.93	Public
	PE-0209	Panhandle Version of Trial Staff witness Ruckert's Exhibit No. S-0067	Public
	PE-0210	Panhandle Storage DeFacto Deliverability Curves and Storage Ratchets	Public
	PE-0211	Panhandle Peak Demand by Station and Segment	Public
B. J. Sherbenou	PE-0212	Prepared Rebuttal Testimony	Public
	PE-0213	Responses to Data Request Nos. PEPL-Staff-9.56 & PEPL-Staff-9.55	Public
	PE-0214	Updated Schedules I-1, I-2 & I-3	Public
L. J. Biediger	PE-0215	Prepared Rebuttal Testimony	Public
	PE-0216	Updated Cost of Service and Rate Base	Public
	PE-0217	Updated Adjustments to Reservation and Usage Quantities	Public
	PE-0218	Staff Contract Designation for 1-Year Contracts	Public
	PE-0219	Staff's Inclusion of Capacity Release Transactions	Public
	PE-0220	Comparison of Transportation and Storage Volumes	Public
	PE-0221	Rate Derivation of Rate Schedule GPS	Public
	PE-0222	Data Response to PEPL-Staff-8.45	Public
	PE-0223	Gas Parking Service with Minimum Rate of \$0	Public

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<u>Witness</u>	<u>Exhibit No.</u>	<u>Description</u>	<u>Confidentiality Designation</u>
L. J. Biediger	PE-0224	Data Response to PEPL-Staff-8.47	Public
	PE-0225	Updated Statement J and Schedule J-1	Public
	PE-0226	Updated Schedule J-2 and Workpapers	Public
	PE-0227	Updated Proposed Revenues by Rate Schedule	Public