FILED June 19, 2018 INDIANA UTILITY REGULATORY COMMISSION

STATE OF INDIANA

INDIANA UTILITY REGULATORY COMMISSION

IN THE MATTER OF THE INDIANA UTILITY)
REGULATORY COMMISSION'S INVESTIGATION)
INTO THE IMPACTS OF THE TAX CUTS AND) CAUSE NO. 45032 S11
JOBS ACT OF 2017 AND POSSIBLE RATE)
IMPLICATIONS)

PREFILED DIRECT TESTIMONY

OF

DAVID A. OSMON

ON BEHALF OF

MIDWEST NATURAL GAS CORPORATION

MIDWEST NATURAL GAS CORPORATION PREFILED DIRECT TESTIMONY OF DAVID A. OSMON

1	1.	Q.	PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.										
2		Α.	My name is David A. Osmon and my business address is 101 S.E.										
3			Third Street, Washington, Indiana 47501.										
4 5	2.	Q.	WHAT IS YOUR POSITION WITH THE PETITIONER?										
6		A.	I am the President and Chief Operating Officer of the Petitioner. I										
7			have general administrative, financial and regulatory										
8			responsibilities.										
9 10	3.	Q.	WHAT ARE YOUR EDUCATIONAL AND PROFESSIONAL										
11			QUALIFICATIONS, OR RELEVANT EXPERIENCE WHICH										
12			RELATE TO THE MATTERS PRESENTED IN THIS GCA?										
13		Α.	I am a graduate of Indiana State University with a B.S. degree in										
14			accounting. I am a Certified Public Accountant and was employed										
15			as such prior to joining Midwest. I am a member of various										
16			organizations, including the Indiana Certified Public Accountant										
17			Society. I have been a long-time member of various industry										
18			groups, including the Indiana Energy Association. I have worked										
19			with that association and many of its members on a number of										
20			issues related to Indiana natural gas utilities. I attended the										
21			Commission's Prehearing Conference of February 6, 2018 in the										
22			underlying Cause No. 45032.										

1 2	4.	Q.	HAVE YOU PREVIOUSLY TESTIFIED BEFORE THIS
3			COMMISSION ON MATTERS RELATING TO THIS PETITIONER?
4		A.	Yes. I have offered testimony in numerous causes on various
5			matters before the Commission on behalf of this Respondent and
6			other small to medium sized natural gas distribution companies on:
7			natural gas pricing, the GCA process, normal temperature
8			adjustment mechanisms, TDSIC filings, and necessity certificate
9			issues. I have also participated in various Commission sponsored
10			natural gas forums.
11 12	5.	Q.	DID YOU PARTICIPATE ON BEHALF OF THIS RESPONDENT IN
13			ITS LAST BASE RATE CASE?
14		A.	Yes.
15 16			
17	6.	Q.	WHAT IS THE PURPOSE OF YOUR TESTIMONY?
18 19		A.	I am addressing some of the issues referenced by the
20			Commission's Orders of January 3, 2018 and February 16, 2018
21			issued in the underlying tax investigation matter Cause No. 45032.
22 23	7.	Q.	PLEASE EXPLAIN WHAT PART OF THE COMMISSION'S
24		-	JANUARY 3 RD AND FEBRUARY 16 TH ORDERS YOU ARE
25			ADDRESSING.

1 Α. My understanding of those order are that the Respondent should 2 establish a regulatory liability for purposes of a booking any over 3 collections of revenue from customers caused by the difference between the federal income tax rates embedded in the 4 5 Respondent's last base rate case and the changed federal income 6 tax rate established by the Tax Cuts and Jobs Act of 2017 (the Act). 7 I will address the amount of such regulatory liability. How that 8 amount should be calculated for Midwest. Finally I will recommend 9 for Midwest, how that amount should be returned to the ratepayers 10 who paid the amount. 11 12 8. Q. IS ANYONE ELSE FILING TESTIMONY ON BEHALF OF THE **RESPONDENT?** 13 14 Α. Yes, Bonnie J. Mann of LWG CPAs and Advisors. 15 9. Q. IS THIS TESTIMONY OFFERED UNDER OATH? 16 17 Α. Yes. As reflected by the verification attached to this testimony, I 18 am offering this testimony under oath. 19 20 10. Q. WHAT IS YOUR UNDERSTANDING OF THIS SUBDOCKET? 21 This subdocket essentially flows from the Commission's Order of Α. 22 January 3, 2018. The Act changed federal corporate income tax 23 rates. In short, I believe it was the Commission's intent to develop 24 processes to implement the Act as quickly as possible. That Order

1 went on to point out that the exact amount of tax benefits were not 2 readily determinable, but utilities should use their best estimate in 3 recording a regulatory liability. In an Order dated February 16, 4 2018, the Commission provided further guidance by indicating the 5 process would be broken down into two phases. Phase 1 called for 6 utilities to file revised rates to reflect the changed corporate income 7 tax rate. The purpose of Phase 2 was to address all remaining 8 issues, but specifically to determine a process to refund excess 9 accumulated deferred income taxes and any over collection in rates 10 for the months in 2018 that occurred before the revised rates 11 resulting from Phase 1 could be implemented.

13 11. Q. DID MIDWEST COMPLY WITH THE COMMISSION'S ORDERS?

12

14 Α. New rates were filed on March 26, 2018. Following an Yes. 15 objection by the OUCC and subsequent discussion thereof, revised 16 rates were filed on April 24, 2018, which were approved by the 17 Commission. Those reduced rates were used beginning with the 18 Petitioner also used the regulatory May 2018 billing cycles. 19 accounting treatment as prescribe by the Commission in the 20 January 3, 2018 Order. For January, Petitioner calculated federal 21 income taxes using 21% and 34%. The difference was recorded as 22 a regulatory liability and an offsetting regulatory asset. Generally, 23 the Act has been described as reducing rates from 35% to 21%.

Corporations with federal taxable income of \$10,000,000, or above, were subject to the 35% corporate tax rate. Midwest's effective federal corporate tax rate prior to the Act was 34%. While this methodology was used to meet the "best estimate" requirement of the Commission's Order, I do not believe simply calculating the difference between the old and new effective tax rates on net income establishes the correct amount for Midwest.

9 12. Q. WHAT IS YOUR BASIS FOR NOT SIMPLY REFUNDING THE 10 DIFFERENCE BETWEEN 34% AND 21% OF TAXABLE NET 11 INCOME?

8

22

12 Α. First, the 34% income tax rate is applied to net income, which 13 includes months of net income, but also months of net loss. Using 14 the same type of calculation on a net loss instead of a net income, 15 the calculation would result in a benefit to the utility and not the 16 customer. Second, the refund should only relate to the customers 17 who used gas and were billed at the higher tax rate before our new 18 tariff was approved. This leads me to believe that a more 19 appropriate calculation for Midwest is simply the actual volumes 20 billed to customers times the difference in the individual block rates 21 before and after the tax rate revision.

23 13. Q. HOW DID YOU CALCULATE THE REFUND DUE CUSTOMERS?

DAO - 5

1 Α. We ran a step-rate analysis for each type of customer for all months from January to April. We then multiplied those volumes 2 3 times the decrease in each block rate. This allows us to determine 4 the actual amount due back to each class of customer based on 5 metered volumes. We also considered the impact of Normal 6 Temperature Adjustment (NTA) volumes. NTA volumes are 7 multiplied by the last block, or tail block, in those tariffs where it 8 applies, to determine NTA charges or credits. Since the tail block 9 rate changed, the difference in that rate before and after the tax 10 rate revision should also be considered to accurately reflect the 11 NTA charge or credit. I have attached each month's calculation 12 and a summary of all months from January to April as Exhibit DAO-13 1.

 15
 14. Q. HOW DO YOU BELIEVE THE REFUND FOR THE OVER

 16
 COLLECTION SINCE JANUARY SHOULD BE RETURNED TO

 17
 CUSTOMERS?

14

A. The refund was created in weather-sensitive months and, for the most part, in months that were colder than normal in Respondent's service area. Midwest is proposing a volumetric refund to customers that is class specific. We believe the refund should occur in the same four calendar months, of 2019, it was created in 2018. This gives us the best opportunity to refund the over

1 collection back to the customers that created it, generally in 2 proportion to their contribution. Spreading it over all 12 calendar 3 months tends to favor industrial customers with a significant 4 summer base load over the weather-sensitive customers that 5 helped create the refund. The refund will be divided over the GCA 6 estimated sales volumes, which are generally based upon the 7 average of several years. At the end of April 2019, we would 8 reconcile the refund dollars, with any differences being included in 9 GCA variances at that time.

11 **15. Q.** HOW WOULD THE RECONCILIATION WORK?

10

17

21

A. We would once again create a step-rate analysis after the four months ended April 2019 to determine the dollars refunded to each class of customer. Our expectation would be that, any differences should be immaterial. What differences remain would become part of the variance balance that passes through the GCA.

18 16. Q. HOW MUCH OF A REFUND IS DUE CUSTOMERS?

19A.As determined in Exhibit DAO-1, the amount of refund to all20customers is \$147,949.16.

 22
 17. Q. HAS YOUR APPROACH TO CALCULATIONS OF THE

 23
 APPROPRIATE AMOUNT OF REFUND BEEN CONSIDERED BY

 24
 ANYONE ELSE?

A. Yes. I discussed this approach with both Bonnie Mann and Kerry
 Heid.

3

4 18. Q. WOULD YOU PLEASE EXPLAIN THE BILLING MECHANISM 5 YOU PLAN TO USE TO REFUND THE VARIOUS AMOUNTS TO 6 CUSTOMERS?

7 Α. We have currently made a determination of how much per therm 8 will be refunded to customers by class. The amount per therm was 9 based on developing monthly sales estimates as we would for the 10 GCA. We will utilize a negative tracker to be multiplied by metered 11 consumption, which will act as a reduction of the customer bill. All 12 Tariff A customers will receive a refund of \$0.0186 per month, Tariff 13 B customers will receive a refund of \$0.0080 per month, Tariff C 14 customers will receive a refund of \$0.0058 per month, and Tariff E 15 will receive a refund of \$0.0026 per month. All classes will receive 16 the same amount per therm over the four months. School 17 Transport customers, while identified as a separate Tariff, use Tariff 18 A and B base rates, depending on the meter size. Those volumes would be combined with other Tariff A and B customers 19 20 respectively. The per therm tracker will then be reconciled as 21 described previously. We plan on using the same estimated 22 volumes in the GCA used here to determine the per therm amount. 23 We would not expect any changes, but we would need to consider

DAO - 8

1		any new information between now and when the GCAs for these										
2		months are filed. Any changes will be addressed in GCA										
3		testimony.										
4 5	19. Q.	DID YOU DISCUSS THIS BILLING MECHANISM APPROACH										
6		WITH ANYONE ELSE?										
7	A.	Yes. Since Kerry Heid was our Cost of Service witness in our last										
8		base rate case, I asked him to review this approach.										
9 10	20. Q.	MR. OSMON, DO YOU BELIEVE YOUR PROPOSAL ABOVE IS										
11		THE MOST FAIR WAY OF REFUNDING THE OVER										
12		COLLECTION TO MIDWEST'S CUSTOMERS?										
13	A.	Recognizing the software Midwest has available, and the analysis										
14		we were able to perform internally, I believe this approach is the										
15		best available approach for Midwest.										
	04 O											
16 17	21. Q.	DOES THIS CONCLUDE YOUR PREFILED DIRECT TESTIMONY										
	21. Q.	DOES THIS CONCLUDE YOUR PREFILED DIRECT TESTIMONY IN THIS CAUSE?										

VERIFICATION

I affirm under the penalties of perjury that the foregoing is true to the best of my knowledge, information, and belief as of the date here filed.

David A. Osmon

CERTIFICATE OF SERVICE

The undersigned certifies that a copy of the foregoing has been served upon the

following counsel of record electronically this 19th day of June, 2018:

Scott Franson Heather Poole Tiffany Murray Indiana Office of Utility Consumer Counselor 115 West Washington, Suite 1500S Indianapolis, IN 46204 <u>sfranson@oucc.in.gov</u> <u>hpoole@oucc.in.gov</u> <u>timurray@oucc.in.gov</u> <u>infomgt@oucc.in.gov</u>

Parvin Price

Midwest Natural Gas Corporation Determination of Refund Credit Tracker

Total Transport 1.752.974 (2.115) 1.750.882 100.011 1.555.000 February Exidential 1.252.974 (2.115) 1.507.08 1.572.396 Restantial 1.252.074 256.041 1.507.078 51.746 1.572.396 Smith 242.045 256.041 1.507.078 1.572.396 Gamm 242.045 256.042 237.677 7.458 278.644 Gamm 1572.398 8656 226.480 226,440 Gamm 257.592 275.592 275.592 26564 226,924 Industrial 277.292 1.11.135 100.000 3.040.000 226,344 Sch Tport 437 116 553 0.0456 532 11.039 Sch Tport 437 116 553 0.00456 1.330.000 1.338.000 Total Forsport 1.552.316 2.194 354.512 1.029 1.338. Industrial Tamport 1.552.345 2.194 354.527 7.706 1.657.234 <		Metered	NTA	Normalized		Estimated	Tariff	Tariff	Tariff	Tariff
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is a. 33.4 (22) (4).9501 251.671 7.225 264.707 Trail GCA 4.33.359 601.208 3.759.163 100.005 3.385.000 411.614 Sch Tjort 731 (86) 645 0.04% 614 5.1 Sch Tjort 1.22.057 1.23.070 9.04% 614 5.1 1.4.275 1.53.000 Sch Tjort 1.23.079 1.273.079 9.04% 1.4.275 1.53.000	Sm PA	43,426	(7,346)	36,080	0.97%		32,835			
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$ \begin{array}{c} \mbox{transport} & 1.752,974 & [2,115] & 1750,859 & 100.018 & 1.555,000 \\ \mbox{transport} & 6,083,343 & (603,321) & 5,480,072 & 4,920,000 \\ \mbox{transport} & 1.932,004 & 556,044 & 1600,748 & 51,746 & 1.572,396 \\ \mbox{sendential} & 24,046 & 42,920 & 228,078 & 51,746 & 1.572,396 \\ \mbox{sendential} & 24,046 & 54,290 & 228,078 & 51,746 & 278,464 \\ \mbox{smm} & 24,045 & 54,109 & 32,022 & 1.028 & 31,312 & 256,044 \\ \mbox{transport} & 156,153 & 111,1657 & 677,002 & 21,778 & 31,312 & 256,344 \\ \mbox{transport} & 1572,592 & 110,677 & 7,758 & 8,676 & 226,440 & 269,344 \\ \mbox{transport} & 1,322,738 & 2,111,135 & 100,0078 & 3,040,000 & 328 \\ \mbox{transport} & 1,322,738 & 2,111,135 & 100,0078 & 3,040,000 & 328 & 11,099 & 1,338, 000 \\ \mbox{transport} & 1,322,316 & 2,1214 & 1354,2161 & 100,0078 & 3,040,000 & 328 & 11,099 & 1,338, 000 \\ \mbox{transport} & 1,322,316 & 2,1214 & 1354,210 & 100,0078 & 3,040,000 & 328 & 11,099 & 1,338, 000 \\ \mbox{transport} & 1,322,316 & 2,1214 & 1354,210 & 100,0078 & 1,330,000 & 1,338, 000 & 0,338 & 1,357, 00 & 1,337, 000 & 1,337, 000 & 1,337, 000 & 1,338, 000 & 0,338 & 1,357, 000 & 0,338 & 1,357, 000 & 0,338 & 1,357, 000 & 0,338 & 1,357, 000 & 0,338 & 3,348 & 3,348 & 3,348 & 3,348 & 3,348 & 3,348 & 3,348 & 3,348 & 3,348 & 3,348 & 3,348 & 3,3$	Sch Tport	18,264	(2,029)	16,235	0.93%			14,276		
Total All Volumes 6,083,343 6603,3211 5,486,022 4,220,000 February Besidential 1,353,704 256,044 1,690,748 51,745 1,572,896 Sn Comm 240,133 701,700 21,775 31,312 526,400 275,464 Sn PA 255,92 41,042 221,777 7,555 33,312 526,400 261,504 Sch Toat 275,592 4,042 221,777 7,555 3,040,000 532 533,44 Sch Toat 90,725 1,11,75 0.0355 0.045 532 10,339 1,338, Total All Volumes 4,066,149 459,454 4,327,000 1,330,000 1,330,000 1,338, Total All Volumes 4,066,149 459,454 4,327,000 1,338, 10,054 1,039 1,318, Total All Volumes 4,062,149 459,6542 4,742% 988,707 530,044 459,534 44,054 1,059,056 1,050,056 1,050,056 1,050,056 1,050,056 1,050,056 1,050,056 1,050,05	Industrial Transport									1,520,110
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Sm Comm 124:066 42:930 284:976 9.16% 278,664 Sm PA 26:613 5.419 32:022 1.05% 31,312 Ig Comm 555:153 111,857 677,020 21.76% 3.040.000 Ig PA 1507,25 41,042 23:592 8.86% 226,480 Post IGCA 2.655,833 457,302 3,111,135 100.00% 3.040.000 Sch Tport 9.07 115 553 0.04% 5.32 Sch Tport 9.07 115 553 0.04% 5.32 Sch Tport 9.07 11,125 2,038 11,135 100.00% 1.330,000 Total GCA 2.655,843 457,302 3,111,135 100.00% 1.330,000 Total Tansport 1.242,782 1.342,782 99.13% Total Tansport 1.242,782 1.342,782 99.13% Total Total Tansport 1.455,215 2.02% 4.455,645 4.455,645 4.455,645 4.4742% 988,707 Sm Comm 174,452 (112,811) 151,641 8.01% 167,009 Sm PA 20,464 (2,140) 18,234 0.01% 167,009 Sm PA 20,464 (2,140) 11,52,97 7.70% 165,055 Industrial 280,550 2.206,500 13.91% Comm 508,222 (63,581) 444,641 22.04% 4.55,545 Industrial 70,500 (198,355) 2.017,175 99.99% 2.085,000 April Residential 8,30,501 (260,347) 580,154 44.55% 505,756 Sm Comm 136,761 (40,030) 56,731 7.43% 84.331 Sm PA 15,505 (1,026) 13.91% 2005,000 Sch Tport 5,100 (199,779) 3,542,255 3.446, 266,271 Ig PA 130,076 (103,850) 305,394 (1,375,000 Total Multiplate 3,742,030 (199,779) 3,542,255 3.446, 266,271 Ig PA 130,076 (103,850) 305,394 (1,375,000 Sch Tport 5,100 (260,347) 7.33,42,255 3.446, 266,271 Ig PA 130,076 (103,850) 35,394 (23,579 1,315,000 Sch Tport 5,505 (1,420) 1,525,080 100.00% 1,1375,000 Sch Tport 1,5265 (2,064 (2,257) 1,300,154 44.56% 206,999 Industrial 70,900 (1,396) 3,594 0.025% 223 Sch Tport 4,990 (1,396) 3,594 0.025% 224 Sch Tport 4,990 (1,396) 3,594 0.025% 224 Sch Tport 4,990 (1,396) 3,594 0.025% 224 Sch Tport 4,990 (1,396) 3,594 0.025% 226 Sch Tport 4,990 (1,396) 3,594 0.025% 226 Sch Tport 4,990 (1,396) 3,594 0.025% 223 Sch Tport 4,990 (1,396)	•	1.353.704	256.044	1.609.748	51.74%		1,572,896			
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Total GCA 2.215,530 (198,355) 2.017,175 99.99% 2,085,000 Sch Tport 510 (95) 415 0.03% 413 6,600 Sch Tport 8,696 (1,325) 7,371 0.48% 6,600 1,367,4 Industrial Transport 1,512,294 1,512,294 99.49% 3,360,000 1,367,4 Total All Volumes 3,742,030 (199,775) 3,542,255 3,460,000 1,367,4 April Residential 840,501 (260,347) 580,154 44,56% 505,756 Sm Comm 136,761 (40,030) 96,731 7,43% 84,331 5m PA Ig Comm 136,761 (40,030) 96,731 7,43% 84,331 5m PA Ig Comm 136,761 (30,350,350 216,506 16,63% 9,194 16,699 16,0499 16,0499 188,749 188,749 188,749 166,699 188,749 161,375,000 188,749 161,375,000 126,506 16,63% 2,289 1,111,4 1	-		(25,577)					160,545		
Sch Tport 510 (95) 415 0.03% 413 Sch Tport 8,696 (1,325) 7,371 0.48% 6,600 Industrial Transport 1,517,294 1,517,294 99,49% 1,375,000 Total Transport 1,526,500 (1,420) 1,525,080 100.00% 1,375,000 Total All Volumes 3,742,030 (199,775) 3,542,255 3,460,000 3,433 April Residential 840,501 (260,347) 580,154 44,56% 505,756 Sm Comm 136,761 (40,030) 96,731 7,43% 84,331 5m PA 126,506 (10,030) 305,396 23,46% 266,271 188,749 Ig Comm 409,246 (103,850) 305,396 23,46% 266,271 Lg PA 130,476 (37,952) 92,524 7,11% 80,699 Industrial 216,506 16,63% 1,135,000 1,88,749 Sch Tport 372 (137) 235 0.02% 223 Sch Tport 3,742,01 1,368,758 9,9,72% 1,111,40 <td>•</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>290,231</td> <td></td>	•								290,231	
Sch Tport 8,696 (1,325) 7,371 0.48% 6,600 Industrial Transport 1,517,294 1,517,294 99.49% 1,375,000 1,367,1 Total Transport 1,526,500 (1,420) 1,525,080 100.00% 1,375,000 1,367,1 Total All Volumes 3,742,030 (199,775) 3,542,255 3,460,000 1,375,000 April Residential 840,501 (260,347) 580,154 44.56% 505,756 5 Sm Comm 136,761 (40,030) 96,731 7.43% 84,331 5 5 Sm Comm 136,761 (40,030) 96,731 7.43% 84,331 5 5 Sm Comm 136,761 (40,030) 96,731 7.43% 84,331 5 5 5 4 5 Ig PA 130,476 (137,952) 92,524 7.11% 80,699 1 1 148,749 164,174 148,749 1 188,749 1 1 1 1 1 1 1 1 1 1 1 1 1 1 <td>Total GCA =</td> <td>2,215,530</td> <td>(198,355)</td> <td>2,017,175</td> <td>99.99%</td> <td>2,085,000</td> <td></td> <td></td> <td></td> <td></td>	Total GCA =	2,215,530	(198,355)	2,017,175	99.99%	2,085,000				
Industrial Transport 1,517,294 1,517,294 99,49% 1,375,000 Total Transport 1,526,500 (1,420) 1,525,080 100.00% 1,375,000 Total All Volumes 3,742,030 (199,775) 3,542,255 3,460,000 3,460,000 April Residential 840,501 (260,347) 580,154 44.56% 505,756 Sm Comm 136,761 (40,030) 96,731 7.43% 84,331 505,756 Sm Comm 136,761 (40,030) 96,731 7.43% 84,331 506,271 Lg Comm 409,246 (103,850) 305,396 23,46% 266,271 104 Lg PA 130,476 (37,952) 92,524 7.11% 80,699 188,749 Industrial 216,506 16,63% 1,135,000 1,135,000 1,135,000 1,111,1 1,266,758 1,88,749 1,111,1 Sch Tport 3,724 (137) 235 0.02% 223 2,899 1,111,4 Total GCA 1,749,186 (1447,275) 1,301,911 100.00% 1,115,000 1,111,4 1,111	Sch Tport		• •				413			
Total Transport 1,526,500 (1,420) 1,525,080 100.00% 1,375,000 Total All Volumes 3,742,030 (199,775) 3,542,255 3,460,000 April Residential 840,501 (260,347) 580,154 44.56% 505,756 Sm Comm 136,761 (40,030) 96,731 7.43% 84,331 Sm PA 15,695 (5,096) 10,600 0.81% 9,194 Lg Comm 409,246 (103,850) 305,396 23.46% 266,271 Lg PA 130,476 (37,952) 92,524 7.11% 80,699 Industrial 216,506 16.63% 1,135,000 188,749 Sch Tport 372 (137) 235 0.02% 223 Sch Tport 372 (137) 235 0.02% 223 Sch Tport 374,120 (1,533) 1,372,587 100.00% 1,115,000 Total All Volumes 3,123,306 (448,808) 2,674,498 2,250,000 1,111,41 Estimated Tariff Sales January - April, 2019 15,000,000 5,609,879 2,911,779 <	•	-	(1,325)					6,600		
Total All Volumes 3,742,030 (199,775) 3,542,255 3,460,000 April Residential 840,501 (260,347) 580,154 44.56% 505,756 Sm Comm 136,761 (40,030) 96,731 7.43% 84,331 505,756 Sm Comm 136,764 (103,850) 305,396 23.46% 9,194 266,271 84,331 Lg Comm 409,246 (103,850) 305,396 23.46% 266,271 80,699 Industrial 216,506 16.63% 1,135,000 1,88,749 188,749 Sch Tport 372 (137) 235 0.02% 223 2,899 1,111,4 Industrial Transport 1,368,758 99,72% 1,115,000 1,111,4 Total All Volumes 3,123,306 (448,808) 2,674,498	-									1,367,987
April Residential 840,501 (260,347) 580,154 44.56% 505,756 Sm Comm 136,761 (40,030) 96,731 7.43% 84,331 Sm PA 15,696 (5,096) 10,600 0.81% 9,194 Lg Comm 409,246 (103,850) 305,396 23.46% 266,271 Lg PA 130,476 (37,952) 92,524 7.11% 80,699 Industrial 216,506 16.63% 1,135,000 188,749 Total GCA 1,749,186 (447,275) 1,301,911 100.00% 1,135,000 Sch Tport 372 (137) 235 0.02% 223 Sch Tport 372 (137) 235 0.02% 2,899 1,111,4 Industrial Transport 1,368,758 1,368,758 99.72% 1,111,4 1,111,4 Total All Volumes 3,123,306 (448,808) 2,674,498 2,250,000 2,911,779 1,159,938 5,318,4 Refund Due Customers \$ 147,949.16 \$ 104,125.23 \$ 23,291.98 \$ 6,711,77 \$ 13,820			(1,420)	1,525,080	100.00%					
Residential 840,501 (260,347) 580,154 44.56% 505,755 Sm Comm 136,761 (40,030) 96,731 7.43% 84,331 Sm PA 15,696 (5,096) 10,600 0.81% 9,194 Lg Comm 409,246 (103,850) 305,396 23.46% 266,271 Lg PA 130,476 (37,952) 92,524 7.11% 80,699 Industrial 216,506 16.63% 1,135,000 188,749 Sch Tport 372 (137) 235 0.02% 223 Sch Tport 372 (137) 235 0.02% 2,899 Industrial Transport 1,368,758 1,368,758 99.72% 1,111,4 Total GCA 1,374,120 (1,533) 1,372,587 100.00% 1,115,000 Total All Volumes 3,123,306 (448,808) 2,674,498 2,250,000 1,159,938 5,318,4 Refund Due Customers \$ 147,949.16 \$ 104,125.23 \$ 2,31.91,77 \$ 1,59,938 5,318,4	Total All Volumes =	3,742,030	(199,775)	3,542,255	=	3,460,000	:			
Sm Comm 136,761 (40,030) 95,731 7.43% 84,331 Sm PA 15,696 (5,096) 10,600 0.81% 9,194 Lg Comm 409,246 (103,850) 305,396 23.46% 266,271 Lg PA 130,476 (37,952) 92,524 7.11% 80,699 Industrial 216,506 16.63% 1,135,000 1,135,000 Sch Tport 372 (137) 235 0.02% 223 Sch Tport 3,72 (137) 235 0.02% 2,899 Industrial Transport 1,368,758 1,368,758 99.72% 1,111,600 Total Gransport 1,368,758 1,368,758 99.72% 1,111,600 Total Transport 1,374,120 (1,533) 1,372,587 100.00% 1,115,000 Total All Volumes 3,123,306 (448,808) 2,674,498 2,250,000 2,250,000 Estimated Tariff Sales January - April, 2019 15,000,000 5,609,879 2,911,779 1,159,938 5,318,4 Refund Due Customers \$ 147,949.16 \$ 104,125.23 \$ 23,291.98 \$ 6,711.77 \$ 13,820 <td>April</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	April									
Sm PA 15,696 (5,096) 10,600 0.81% 9,194 Lg Comm 409,246 (103,850) 305,396 23.46% 265,271 Lg PA 130,476 (37,952) 92,524 7.11% 80,699 Industrial 216,506 2216,506 16.63% 188,749 Total GCA 1,749,186 (447,275) 1,301,911 100.00% 1,135,000 Sch Tport 372 (137) 235 0.02% 223 2,899 Sch Tport 4,990 (1,396) 3,594 0.26% 2,899 1,111,6 Industrial Transport 1,368,758 99,72% 1,115,000 1,111,6 1,111,6 Total All Volumes 3,123,306 (448,808) 2,674,498 2,250,000 2,911,779 1,159,938 5,318,4 Refund Due Customers \$ 147,949.16 \$ 104,125.23 \$ 23,291.98 \$ 6,711.77 \$ 13,820	Residential	840,501	(260,347)	580,154	44.56%		505,756			
Sm PA 15,696 (5,096) 10,600 0.81% 9,194 Lg Comm 409,246 (103,850) 305,396 23.46% 265,271 Lg PA 130,476 (37,952) 92,524 7.11% 80,699 Industrial 216,506 2216,506 16.63% 188,749 Total GCA 1,749,186 (447,275) 1,301,911 100.00% 1,135,000 Sch Tport 372 (137) 235 0.02% 223 2,899 Sch Tport 4,990 (1,396) 3,594 0.26% 2,899 1,111,6 Industrial Transport 1,368,758 99,72% 1,115,000 1,111,6 1,111,6 Total All Volumes 3,123,306 (448,808) 2,674,498 2,250,000 2,911,779 1,159,938 5,318,4 Refund Due Customers \$ 147,949.16 \$ 104,125.23 \$ 23,291.98 \$ 6,711.77 \$ 13,820	Sm Comm	136,761	(40,030)	96,731	7.43%		84,331			
Lg PA 130,476 (37,952) 92,524 7.11% 80,699 Industrial 216,506 16.63% 1,135,000 188,749 Total GCA 1,749,186 (447,275) 1,301,911 100.00% 1,135,000 Sch Tport 372 (137) 235 0.02% 223 Sch Tport 4,990 (1,396) 3,594 0.26% 2,899 Industrial Transport 1,368,758 99.72% 1,111,000 1,111,000 Total All Volumes 3,123,306 (448,808) 2,674,498 2,250,000 Estimated Tariff Sales January - April, 2019 15,000,000 5,609,879 2,911,779 1,159,938 5,318,4 Refund Due Customers \$ 147,949.16 \$ 104,125.23 \$ 23,291.98 \$ 6,711.77 \$ 13,820	Sm PA	15,696	(5,096)	10,600	0.81%		9,194			
Industrial 216,506 216,506 16.63% 188,749 Total GCA 1,749,186 (447,275) 1,301,911 100.00% 1,135,000 Sch Tport 372 (137) 235 0.02% 223 Sch Tport 4,990 (1,396) 3,594 0.26% 2,899 Industrial Transport 1,368,758 1,368,758 99.72% 1,111,000 Total All Volumes 3,123,306 (448,808) 2,674,498 2,250,000 Estimated Tariff Sales January - April, 2019 15,000,000 5,609,879 2,911,779 1,159,938 5,318,4 Refund Due Customers \$ 147,949.16 \$ 104,125.23 \$ 23,291.98 \$ 6,711.77 \$ 13,820	Lg Comm	409,246	(103,850)	305,396	23.46%			266,271		
Total GCA 1,749,186 (447,275) 1,301,911 100.00% 1,135,000 Sch Tport 372 (137) 235 0.02% 223 Sch Tport 4,990 (1,396) 3,594 0.26% 2,899 Industrial Transport 1,368,758 1,368,758 99.72% 1,111,000 Total All Volumes 3,123,306 (448,808) 2,674,498 2,250,000 Estimated Tariff Sales January - April, 2019 15,000,000 5,609,879 2,911,779 1,159,938 5,318,4 Refund Due Customers \$ 147,949.16 \$ 104,125.23 \$ 23,291.98 \$ 6,711.77 \$ 13,820	Lg PA	130,476	(37,952)	92,524	7.11%			80,699		
Sch Tport 372 (137) 235 0.02% 223 Sch Tport 4,990 (1,396) 3,594 0.26% 2,899 Industrial Transport 1,368,758 1,368,758 99.72% 1,111,0 Total Transport 1,374,120 (1,533) 1,372,587 100.00% 1,115,000 Total All Volumes 3,123,306 (448,808) 2,674,498 2,250,000 1 Estimated Tariff Sales January - April, 2019 15,000,000 5,609,879 2,911,779 1,159,938 5,318,4 Refund Due Customers \$ 147,949.16 \$ 104,125.23 \$ 23,291.98 \$ 6,711.77 \$ 13,820	Industrial	216,506		216,506	16.63%				188,749	
Sch Tport 4,990 (1,396) 3,594 0.26% 2,899 Industrial Transport 1,368,758 1,368,758 99.72% 1,111,0 Total Transport 1,374,120 (1,533) 1,372,587 100.00% 1,115,000 Total All Volumes 3,123,306 (448,808) 2,674,498 2,250,000 1 Estimated Tariff Sales January - April, 2019 15,000,000 5,609,879 2,911,779 1,159,938 5,318,4 Refund Due Customers \$ 147,949.16 \$ 104,125.23 \$ 23,291.98 \$ 6,711.77 \$ 13,820	Total GCA	1,749,186	(447,275)	1,301,911	100.00%	1,135,000				
Sch Tport 4,990 (1,396) 3,594 0.26% 2,899 Industrial Transport 1,368,758 1,368,758 99.72% 1,111,0 Total Transport 1,374,120 (1,533) 1,372,587 100.00% 1,115,000 Total All Volumes 3,123,306 (448,808) 2,674,498 2,250,000 1 Estimated Tariff Sales January - April, 2019 15,000,000 5,609,879 2,911,779 1,159,938 5,318,4 Refund Due Customers \$ 147,949.16 \$ 104,125.23 \$ 23,291.98 \$ 6,711.77 \$ 13,820	Sch Tport	372	(137)	235	0.02%		223			
Industrial Transport 1,368,758 1,368,758 99.72% 1,111,0 Total Transport 1,374,120 (1,533) 1,372,587 100.00% 1,115,000 Total All Volumes 3,123,306 (448,808) 2,674,498 2,250,000 1 Estimated Tariff Sales January - April, 2019 15,000,000 5,609,879 2,911,779 1,159,938 5,318,4 Refund Due Customers \$ 147,949.16 \$ 104,125.23 \$ 23,291.98 \$ 6,711.77 \$ 13,820	•		• •					2,899		
Total All Volumes 3,123,306 (448,808) 2,674,498 2,250,000 Estimated Tariff Sales January - April, 2019 15,000,000 5,609,879 2,911,779 1,159,938 5,318,4 Refund Due Customers \$ 147,949.16 \$ 104,125.23 \$ 23,291.98 \$ 6,711.77 \$ 13,820	Industrial Transport	1,368,758		1,368,758	99.72%					1,111,878
Estimated Tariff Sales January - April, 2019 15,000,000 5,609,879 2,911,779 1,159,938 5,318,4 Refund Due Customers \$ 147,949.16 \$ 104,125.23 \$ 23,291.98 \$ 6,711.77 \$ 13,820	Total Transport		(1,533)			1,115,000				
Refund Due Customers \$ 147,949.16 \$ 104,125.23 \$ 23,291.98 \$ 6,711.77 \$ 13,820	Total All Volumes	3,123,306	(448,808)	2,674,498		2,250,000				
Refund Due Customers \$ 147,949.16 \$ 104,125.23 \$ 23,291.98 \$ 6,711.77 \$ 13,820	Estimated Tariff Sales January - Apri	il, 2019				15,000,000	5,609,879	2,911,779	1,159,938	5,318,404
	Robind Dup Customer				5	6 147 040 10	¢ 104 105 00	¢ 33 204 00		¢ 13 030 fr
Refund Tracker Per Therm \$ 0.0186 \$ 0.0080 \$ 0.0058 \$ 0.0058	Refund Due customers				=	\$ 147,949.16	⇒ 104,125.23	> 23,291.98	<u> </u>	\$ 13,820.18
	Refund Tracker Per Therm						\$ 0.0186	\$ 0.0080	\$ 0.0058	\$ 0.0026

DAO-1

1 of 2

Midwest Natural Gas Corporation Determination of Refund Due Customer

Four-Month Summary

Tariil A:	Blocks	Base Rate Over <u>Collection</u>	January NTA Over Charge/ (Credit)	Net Overcollection		Charge/	Net <u>Overcollection</u>	Base Rate Over <u>Collection</u>	March NTA Over Charge/ (Credit)	Net Overcollection	Base Rate Over <u>Collection</u>	April NTA Over Charge/ (Credit)	Net Overcollection	Base Rate Over Collection	Total NTA Over Charge/ (Credit)	Net <u>Overcollection</u>
	0 1 - 100 > 100	\$ 22,018.90 13,323.29 35,342.19	(4,815.76)	30,526.43	\$ 19,607.94 4,535.64 24,143.58	3,443.79	27,587.37	\$ 17,132.88 2,188.23 19,321.11	(1,267.61)	18,053.50	\$ 14,635.54 1,100.08 15,735.62	(3,501 67)	12,233.95	\$ 73,395.26 21,147.24 94,542.50	(6,141.25)	88,401.25
	0 1 - 100 > 100	2,208.92 3,934.68 6,143.60	(903.56)	5,240.04	2,005.58 1,856.36 3,853.04	577.41	4,440.45	1,775.49 	(172 31)	2,711.59	1,574.57 741.57 2,316.14	(538.40)	1,777.74	7,565.66 7,641.02 15,206.68	(1,036 86)	14,169.82
Sm PA	0 1 - 100 > 100	194.83 448.23 643.06	(95.80)	544.26	189.50 225.81 415.31	72.89	488.20	179.20 150.29 329.49	(28.78)	300.71	161.69 98.37 260.06	(68.54)	191.52	725.22 922.70 1,647.92	(123 23)	1,524.69
Sch Tport <= 415 <= 415	0 1 - 100 > 100	3 86 7.14 11.00	(1.16)	9.84	3.86 3,19 7.05	1.56	8.61	3.86 4.17 8.03	(1.28)	6.75	3.68 6.11	(1.84)	4.27	15.26 16.93 32.19	(2.72)	29.47
Totel Tariff A		\$ 42,139.85	\$ (5,819.28)	\$ 36,320.57	\$ 28,428.98	\$ 4,095.65	\$ 32,524.63	\$ 22,542.53	\$ (1,469.98)	\$ 21,072.55	\$ 18,317.93	\$ (4,110.45)	\$ 14,207.48	\$111,429.29	\$ (7,304.06)	\$ 104,125.23
5	0 1 - 500 501 - 1,000 > 1,000	2,085.07 1,032.05 3,713.89 6,831.01	(711.36)	6,119.65	1,845.21 686.98 <u>1,834,17</u> <u>4,366.36</u>	633.17	4,999.53	1,690.63 594.92 1,650.20 3,935.75	(359.87)	3,575.88	1,542.81 477.56 <u>1,242.55</u> 3,262.92	(587.79)	2,675.13	7,163.72 2,791.51 8,440.81 18,396.04	(1,025.85)	17,370.19
S	0 1 - 500 501 - 1,000 > 1,000	493.97 310.52 1,440.83 2,245.32	(243.10)	2,002.22	481 36 264.72 <u>664.21</u> 1,410.29	232.30	1,642.59	471.04 243.12 <u>628.41</u> 1,342.57	(144.77)	i,197.80	456.02 219.85 366.52 1,042.39	(214.81)	827.58	1,902.39 1,038.21 3,099.97 6,040.57	(370.38)	5,670.19
	0 1 - 500 501 - 1,000 > 1,000	11.76 8.16 92.05 111.97	(11.48)	100.49	11.76 8.16 <u>40.17</u> 50.09	11.76	71.85	11.76 8.16 <u>37.90</u> 57.82	(7.50	50.32	11 76 8.16 36.92 36.84	(7,90)	28.94	47.04 32.64 187.04 266.72	{15.12	251.60
Total Tariff B		\$ 9,188.30	\$ (965.94)	\$ 8,222.36	\$ 5,836.74	\$ 877.23	\$ 6,713.97	<u>\$ 5,335.14</u>	\$ (512.14	\$ 4,824.00	\$ 4,342.15	\$ (810.50)	\$ 3,531.65	\$ 24,703.33	\$ (1,411.35	\$ 23,291.98
Tariff C Total	0 1 - 3,000 > 3,000	236.35 2,225.58 \$ 2,461.93	\$	\$ 2,461.93	211.36 1,305.13 \$ 1,516.49	<u>\$ -</u>	\$ 1,516.49	204.06 1,337.01 \$ 1,541.07	\$.	\$ 1,541.07	169.22 1,023.06 \$ 1,192.28	\$ <u>.</u>	\$ 1,192.28	820.99 5,890.78 \$ 6,711.77	ş .	\$ 6,711.77
	0 1 - 175,000 > 175,000	2,275.71 1,694.01 \$ 3,569.72	\$	\$ 3,969.72	2.032.22 1,095.25 \$ 3,127.47	<u>ş -</u>	\$ 3,127.47	2,088.64 1,404.24 \$ 3,492.88	<u> </u>	<u>\$ 3,492.88</u>	2,284.77 945.34 \$ 3,230.11	<u>s</u>	\$ 3,230.11	8,681.34 5,138.84 \$ 13,820.18	<u> </u>	\$ 13,820.18
Total All Tariffs	5	\$ 57,759.80	\$ (6,785.22)	\$ 50,974.58	\$ 38,909.68	\$ 4,972.88	\$ 43,882.56	\$ 32,912.62	\$ (1,982.12	<u>\$ 30,930.50</u>	\$ 27,082.47	\$ (4,920.95	\$ 22,161.52	\$ 156,664.57	\$ (8,715.41	\$ 147,949.16

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