

Northern Indiana Public Service Company LLC

Cause No. 45621

**FILED**  
September 29, 2021  
INDIANA UTILITY  
REGULATORY COMMISSION

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**VERIFIED DIRECT TESTIMONY OF JUDITH L. SIEGLER**

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1 **Q1. Please state your name, business address and title.**

2 A1. My name is Judith L. Siegler. My business address is 801 E. 86th Avenue,  
3 Merrillville, Indiana 46410. I am employed by NiSource Corporate Services  
4 Company ("NCSC"), and my current title is Lead Regulatory Studies  
5 Analyst.

6 **Q2. On whose behalf are you submitting this direct testimony?**

7 A2. I am submitting this testimony on behalf of Northern Indiana Public Service  
8 Company LLC ("NIPSCO" or "the Company").

9 **Q3. Please describe your educational and employment background.**

10 A3. I received a Bachelor of Science degree in Accounting from Purdue  
11 University in 2002 and a Masters of Business Administration from Indiana  
12 Wesleyan University in 2017. I began my employment with NIPSCO in  
13 2009 in the Rates and Regulatory Department as a Senior Regulatory  
14 Analyst. Since 2015, I have held the position Lead Regulatory Analyst in  
15 the Rates and Regulatory Department of NCSC. Prior to NCSC and

1 NIPSCO, I worked as an analyst and then as an accountant in the casino  
2 industry, and as a public accountant.

3 **Q4. What are your responsibilities as Lead Regulatory Studies Analyst?**

4 A4. As Lead Regulatory Studies Analyst I am responsible for preparing the  
5 revenue proof and certain revenue adjustments in NIPSCO's gas and  
6 electric rate cases.

7 **Q5. Have you previously testified before the Indiana Utility Regulatory  
8 Commission ("Commission") or any other regulatory commission?**

9 A5. I have not previously testified before the Commission. I have previously  
10 testified before the Maryland Public Service Commission on behalf of  
11 Columbia Gas of Maryland in Case No. 9609 and Case No. 9644, and before  
12 the Kentucky Public Service Commission on behalf of Columbia Gas of  
13 Kentucky in Case No. 2021-00183.

14 **Q6. Are you sponsoring any attachments to your direct testimony in this  
15 Cause?**

16 A6. Yes. I am sponsoring Attachment 18-A, which was prepared by me or  
17 under my direction and supervision. I also sponsor a portion of the  
18 workpapers included in Petitioner's Confidential Exhibit No. 19-S2.

1 **Q7. What is the purpose of your testimony?**

2 A7. The purpose of my testimony is to provide support for NIPSCO's revenue  
3 adjustments REV 1A-20, REV 1B-20, REV 1C-20, REV 1-22R, REV 2-22R,  
4 and REV 8-22R and cost of gas sold ("COGS") adjustments COGS 1A-20,  
5 COGS 1B-20, COGS 1-22R, COGS 2-22R, and COGS 5-22R.<sup>1</sup>

6 **Q8. Please describe Attachment 18-A.**

7 A8. Attachment 18-A (Page 1) is a summary of the Historic Base Period (the  
8 period beginning January 1, 2020 and ending December 31, 2020), the 2021  
9 Budget Period (the period beginning January 1, 2021 and ending December  
10 31, 2021) and Forward Test Year (the period beginning January 1, 2022 and  
11 ending December 31, 2022). Attachment 18-A, Page 2, Column B shows the  
12 actual 2020 billing determinants by number of bills, the demand in therms  
13 per pressure, and the delivery in therms per rate, per block, Column C  
14 shows the weather normalization adjustments (REV 1A-20), Column D  
15 shows the rate migration adjustments (REV 1C-20), and Column E shows  
16 the 2020 normalized billing determinants. Attachment 18-A, Page 3,  
17 Column B shows the 2020 normalized billing determinants, Column C

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<sup>1</sup> Petitioner's Exhibit No. 3, Attachment 3-B-S2, Pages 2 and 4, show the Subcomponent to which each of these adjustments applies.

1 shows the increase or decrease for the 2021 Budget Period, and Column D  
2 shows the 2021 Budget billing determinants. Attachment 18-A, Page 4,  
3 Column B shows the 2021 Budget billing determinants, Column C shows  
4 the increase or decrease for the 2022 Budget Period, and Column D shows  
5 the 2022 Projected billing determinants. Attachment 18-A, Page 5, Column  
6 B shows 2022 Projected billing determinants, Column C shows ratemaking  
7 adjustments (REV 1-22R), and Column D shows the 2022 Projected billing  
8 determinants that were utilized for the development of the proposed rate  
9 design.

10 **Q9. Please explain Adjustment REV 1A-20 and COGS 1A-20 on Petitioner's**  
11 **Exhibit No. 3, Attachment 3-C-S2, REV 1A-20 and COGS 1A-20.**

12 A9. Adjustment REV 1A-20 is to increase Historic Base Period gas operating  
13 revenues in the amount of \$21,973,383 to normalize weather-related sales.  
14 Adjustment COGS 1-20 is to increase Historic Base Period gas cost in the  
15 amount of \$13,684,851 to normalize weather. NIPSCO Witness Bartos  
16 provided the monthly weather normalization volume adjustment by rate.  
17 The adjustments are the total of each tariff rate's monthly volume  
18 multiplied by the rate specific distribution charge and the monthly specific  
19 gas cost components. These adjustments apply to REV 1, REV 2, and REV

1           6, and COGS 1 and COGS 2. If these adjustments are not included, Historic  
2           Base Period gas operating revenues and gas costs would be understated.  
3           Support for these calculations is included in Petitioner's Confidential  
4           Exhibit No. 19-S2.

5           **Q10. Please explain Adjustment REV 1-22R and COGS 1-22R on Petitioner's**  
6           **Exhibit No. 3, Attachment 3-C-S2, REV 1-22R and COGS 1-22R.**

7           A10. Adjustment REV 1-22R is to increase Forward Test Year gas operating  
8           revenues in the amount of \$50,893,238 to update the forecast to reflect a 20-  
9           year average weather normalization. Adjustment COGS 1-22R is to  
10          increase Forward Test Year gas costs in the amount of \$54,141,333 to reflect  
11          a 20-year average weather normalization. NIPSCO Witness Bartos  
12          provided monthly volumes by class bridging the difference between the 30-  
13          year average used for the 2022 forecast to the 20-year average of heating  
14          degree days proposed in this case. The volumes by rate class were  
15          converted to volumes by tariff rate, by type and by block, using the Historic  
16          Base Period volume relationships. The revenue and gas cost adjustments  
17          are the sum of each tariff rate's adjusted volume multiplied by the rate  
18          specific distribution charge and the 2022 forecasted gas cost components.  
19          These adjustments apply to REV 1, REV 2, REV 6, and REV 9, and COGS 1,

1 COGS 2, and COGS 4. If these adjustments are not included, Forward Test  
2 Year gas operating revenues and gas costs would be understated. Support  
3 for these calculations is included in Petitioner's Confidential Exhibit No. 19-  
4 S2.

5 **Q11. Please explain the other adjustments included in REV 1-22R and COGS**  
6 **1-22R on Petitioner's Exhibit No. 3, Attachment 3-C-S2, REV 1-22R and**  
7 **COGS 1-22R.**

8 A11. There are two other adjustments included to increase or decrease the  
9 Forward Test Year gas operating revenues. The first adjustment was to Rate  
10 134 to increase the number of customers and normalize usage to 2020  
11 actuals. The adjustment is to increase Forward Test Year gas operating  
12 revenues in the amount of \$158,030. If this adjustment is not included,  
13 Forward Test Year gas operating revenues would be understated.

14 The second adjustment was to Retail Sales margin to decrease the bad debt  
15 and utility receipts tax. The adjustment is to decrease Forward Test Year  
16 gas operating revenues in the amounts of \$1,844,499 and \$4,535,653,  
17 respectively. If this adjustment was not included, Forward Test Year gas  
18 operating revenues would be overstated.

1 **Q12. Please explain Adjustment REV 1B-20 on Petitioner's Exhibit No. 3,**  
2 **Attachment 3-C-S2, REV 1B-20.**

3 A12. Adjustment REV 1B-20 is to decrease Historic Base Period gas operating  
4 revenues in the amount of \$270,857 to remove all revenue from Guaranteed  
5 Minimum contracts. These incremental revenues are those that were billed  
6 to customers who did not meet their minimum margin obligation contracts.  
7 The existing contracts are expiring, the number of new contracts are  
8 minimal, and NIPSCO did not include these revenues in the NIPSCO gas  
9 utility budgets for the 2021 Budget Period and Forward Test Year. This  
10 adjustment applies to REV 1 and REV 6. If this adjustment is not included,  
11 Historic Base Period gas operating revenues would be overstated. Support  
12 for these calculations is included in Petitioner's Confidential Exhibit No. 19-  
13 S2.

14 **Q13. Please explain Adjustment 1-REV 1C-20 and COGS 1B-20 on Petitioner's**  
15 **Exhibit No. 3, Attachment 3-C-S2, REV 1C-20 and COGS 1B-20.**

16 A13. Adjustment REV 1C-20 is to decrease Historic Base Year gas operating  
17 revenues in the amount of \$659,909 to adjust billing determinants and  
18 margins to reflect migration of customers. Adjustment COGS 1B-20 is to  
19 decrease Historic Base Year gas costs in the amount of \$646,815 to adjust



1 billing determinants and margins to reflect migration of customers. These  
2 adjustments apply to REV 1 and REV 6, and COGS 1 and COGS 3. If these  
3 adjustments are not included, Historic Base Period gas operating revenues  
4 and gas costs would be overstated. Support for these calculations is  
5 included in Petitioner's Confidential Exhibit No. 19-S2.

6 **Q14. Please describe the customer migrations.**

7 A14. There were 20 customers that migrated during the Historic Base Period. Six  
8 customers migrated because it was determined that the customers' average  
9 daily usage was below that required to take service under Rate 128 or Rate  
10 138. The remaining 14 customers migrated because they changed rates (five  
11 of those customers moved between distribution and high pressure).

12 **Q15. Please explain how these customers were migrated?**

13 A15. As shown in Petitioner's Confidential Exhibit No. 19-S2 – Workpaper REV  
14 1C-20 and COGS 1B-20, Pages [.1] through [.31], customers that migrated in  
15 2020 were migrated for a partial year. Billing determinants under the  
16 original rate were used to calculate revenues on the proposed rate. The  
17 original revenues were removed from the original rate class and the  
18 calculated proposed revenues were added to the rate class that the

1 customer migrated to. All these revenues are summed for each rate class,  
2 resulting in total migrated revenue decreases or increases for each rate class  
3 as well as a net migration revenue increase. Migrated terms netted to zero.  
4 Calculations are shown by individual customer and are shown in the  
5 migration summary by rate (Page [.3]) and summary by customer (Page  
6 [.4]), which are then summarized on Page [.2], which are the pro forma  
7 adjustments shown in Attachment 3-C-S2.

8 **Q16. Please explain Adjustments REV 2-22R and COGS 2-22R on Petitioner's**  
9 **Exhibit No. 3, Attachment 3-C-S2, REV 2-22R and COGS 2-22R.**

10 A16. Adjustment REV 2-22R is to decrease Forward Test Year gas operating  
11 revenues in the amount of \$14,765,448 to remove Alternative Regulatory  
12 Plan program (GCIM, Capacity Release, Optional Storage Service, Price  
13 Protection Service, and Dependable) revenues. Adjustment COGS 2-22R is  
14 to decrease Forward Test year gas costs in the amount \$9,565,448 to  
15 remove Alternative Regulatory Plan program (GCIM, Capacity Release,  
16 Optional Storage Service, Price Protection Service, and Dependable) gas  
17 costs. Both of these adjustments are in accordance with the Commission's  
18 Order in Cause No. 44988. These adjustments apply to REV 2 and COGS 2.

1           If these adjustments are not included, Forward Test Year gas operating  
2           revenues and gas costs would be overstated.

3   **Q17. Please explain Adjustment REV 8-22R and COGS 5-22R on Attachment**  
4           **3-C-S2, REV 8 and COGS 5-22R.**

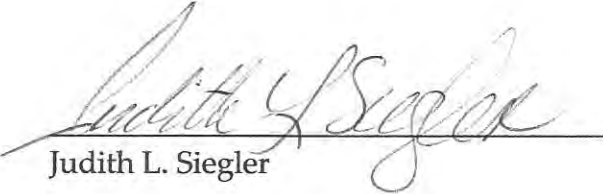
5   A17. Adjustment REV 8-22R is to increase Forward Test Year gas operating  
6           revenues in the amount of \$144,405 to include gas revenues associated with  
7           commercial and industrial balancing. The commercial and industrial  
8           balancing revenue included in the 2022 forecast is at margin, so a  
9           ratemaking adjustment is needed to gross up the budgeted amount to  
10          properly calculate revenue. Adjustment COGS 5-22R is to increase Forward  
11          Test Year gas costs in the amount of \$1,768,978 to include gas costs  
12          associated with commercial and industrial balancing. If these adjustments  
13          are not included, Forward Test Year gas operating revenues would be  
14          understated.

15   **Q18. Does this conclude your prefiled direct testimony?**

16   A18. Yes.

## VERIFICATION

I, Judith L. Siegler, Lead Regulatory Studies Analyst of NiSource Corporate Services Company, affirm under penalties of perjury that the foregoing representations are true and correct to the best of my knowledge, information and belief.



Judith L. Siegler

Date: September 29, 2021



Summary of NIPSCO Base and Test Years Revenue Proof

**Summary of Bills**

| Line No. | Rate Schedule | Rate Schedule Description   | 2020 Actual Billing Determinants | Adjustments (Weather Norm.& Rate Migration) | 2020 Normalized Billing Determinants | Increase/ (Decrease) | 2021 Budget Billing Determinants | Increase/ (Decrease) | 2022 Projected Billing Determinants | Adjustments (Reforcast Rate-Making) | 2022-R Projected Billing Determinants |
|----------|---------------|---|----------------------------------|---|--------------------------------------|----------------------|----------------------------------|----------------------|-------------------------------------|-------------------------------------|---------------------------------------|
| 1        | Rate 111      | Residential Service   | 9,309,181                        | -   | 9,309,181                            | (66,380)             | 9,242,801                        | 68,221               | 9,311,022                           | (42,424)                            | 9,268,598                             |
| 2        | Rate 115      | Multiple Family Housing Service                                     | 57,958                           | -   | 57,958                               | 403                  | 58,361                           | 414                  | 58,775                              | (293)                               | 58,482                                |
| 3        | Rate 121      | General Service – Small   | 807,410                          | (33)  | 807,377                              | (13,747)             | 793,630                          | 7,224                | 800,854                             | 9,895                               | 810,749                               |
| 4        | Rate 125      | General Service – Large   | 7,893                            | (21)  | 7,872                                | (513)                | 7,359                            | -                    | 7,359                               | -                                   | 7,359                                 |
| 5        | Rate 128      | Large Transportation and Balancing Service                          | 2,024                            | 10  | 2,034                                | (301)                | 1,733                            | -                    | 1,733                               | 302                                 | 2,035                                 |
| 6        | Rate 134      | Off-Peak Commercial and Industrial Interruptible Negotiated Service | 24                               | -   | 24                                   | (16)                 | 8                                | -                    | 8                                   | 16                                  | 24                                    |
| 7        | Rate 138      | General Transportation and Balancing Service                        | 1,070                            | 44  | 1,114                                | (287)                | 827                              | -                    | 827                                 | 250                                 | 1,077                                 |
| 8        | Total         |   | 10,185,560                       | -   | 10,185,560                           | (80,841)             | 10,104,719                       | 75,859               | 10,180,578                          | (32,254)                            | 10,148,324                            |



Summary of NIPSCO Base and Test Years Revenue Proof

**Summary of Therms**

| Line No. | Rate Schedule | Rate Schedule Description   | 2020 Actual Billing Determinants | Adjustments (Weather Norm.& Rate Migration) | 2020 Normalized Billing Determinants | Increase/ (Decrease) | 2021 Budget Billing Determinants | Increase/ (Decrease) | 2022 Projected Billing Determinants | Adjustments (Reforcast Rate-Making) | 2022-R Projected Billing Determinants |
|----------|---------------|---|----------------------------------|---|--------------------------------------|----------------------|----------------------------------|----------------------|-------------------------------------|-------------------------------------|---------------------------------------|
| 1        | Rate 111      | Residential Service   | 634,290,115                      | 29,378,743                                  | 663,668,858                          | (10,581,320)         | 653,087,538                      | 5,124,562            | 658,212,100                         | 13,592,372                          | 671,804,472                           |
| 2        | Rate 115      | Multiple Family Housing Service                                     | 5,456,669                        | 486,309                                     | 5,942,978                            | 1,135,830            | 7,078,808                        | 54,648               | 7,133,456                           | 157,992                             | 7,291,448                             |
| 3        | Rate 121      | General Service – Small   | 327,831,002                      | 11,208,945                                  | 339,039,947                          | 6,794,492            | 345,834,439                      | 2,902,500            | 348,736,939                         | (1,821,916)                         | 346,915,023                           |
| 4        | Rate 125      | General Service – Large   | 102,842,073                      | 1,150,532                                   | 103,992,605                          | (2,389,840)          | 101,602,765                      | 926,186              | 102,528,951                         | (2,986,159)                         | 99,542,792                            |
| 5        | Rate 128      | Large Transportation and Balancing Service                          | 2,557,482,092                    | (119,388)                                   | 2,557,362,704                        | (34,554,554)         | 2,522,808,150                    | 349,576              | 2,523,157,726                       | 94,679,143                          | 2,617,836,869                         |
| 6        | Rate 134      | Off-Peak Commercial and Industrial Interruptible Negotiated Service | 1,055,641                        | -   | 1,055,641                            | (870,433)            | 185,208                          | 794                  | 186,002                             | 869,639                             | 1,055,641                             |
| 7        | Rate 138      | General Transportation and Balancing Service                        | 48,160,961                       | 2,053,869                                   | 50,214,830                           | 1,728,142            | 51,942,972                       | 68,197               | 52,011,169                          | 3,015,187                           | 55,026,356                            |
| 8        | Total         |   | 3,677,118,553                    | 44,159,010                                  | 3,721,277,563                        | (38,737,683)         | 3,682,539,880                    | 9,426,463            | 3,691,966,343                       | 107,506,258                         | 3,799,472,601                         |

NOTE: Rates 128 & 138 Billing Demand is included in total Therms.

**NIPSCO**  
Workpaper for 2020 Billing Determinants  
For Illustrative Purposes

| Line No.                 | Rate Schedule | Rate Schedule Description                                 | 2020 Billing Determinants | Weather Normalization Adjustments | Rate Migration Adjustments | 2020 Normalized Billing Determinants |
|--------------------------|---------------|---|---------------------------|-----------------------------------|----------------------------|--------------------------------------|
|                          |               | (A)   | (B)                       | (C)                               | (D)                        | (E)                                  |
| Ref. Sch.                |               |   |                           | REV 1A-20                         | REV 1C-20                  | [B+C+D]                              |
| <b>Number of Bills</b>   |               |   |                           |                                   |                            |                                      |
| 1                        | Rate 111      | Residential Service                                       | 9,309,181                 | -                                 |                            | 9,309,181                            |
| 2                        | Rate 115      | Multiple Family Housing Service                           | 57,958                    | -                                 |                            | 57,958                               |
| 3                        | Rate 121      | General Service – Small                                   | 807,410                   | -                                 | (33)                       | 807,377                              |
| 4                        | Rate 125      | General Service – Large                                   | 7,893                     | -                                 | (21)                       | 7,872                                |
| 5                        | Rate 128      | Large Transportation and Balancing Service                | 2,024                     | -                                 | 10                         | 2,034                                |
| 6                        | Rate 134      | Off-Peak Com & Ind Interruptible Negotiated Service       | 24                        | -                                 |                            | 24                                   |
| 7                        | Rate 138      | General Transportation and Balancing Service              | 1,070                     | -                                 | 44                         | 1,114                                |
| 8                        |               |   |                           |                                   |                            |                                      |
| 9                        | Total         |   | 10,185,560                | -                                 | -                          | 10,185,560                           |
| <b>Delivery (Therms)</b> |               |   |                           |                                   |                            |                                      |
| 10                       | Rate 111      | Residential Service                                       | 634,290,115               | 29,378,743                        |                            | 663,668,858                          |
| 11                       | Rate 115      | Multiple Family Housing Service                           | 5,456,669                 | 486,309                           |                            | 5,942,978                            |
| 12                       | Rate 121      | General Service – Small                                   | 327,831,002               | 12,090,729                        | (881,784)                  | 339,039,947                          |
| 13                       | Rate 125      | General Service – Large                                   |                           |                                   |                            |                                      |
|                          |               | Block 1 - Therms  | 36,407,034                | (220,950)                         | (129,086)                  | 36,056,998                           |
|                          |               | Block 2 - Therms  | 55,292,047                | (265,153)                         | (497,204)                  | 54,529,690                           |
|                          |               | Block 3 - Therms  | 10,823,422                | 106,060                           | (448,388)                  | 10,481,094                           |
|                          |               | Block 4 - Therms  | 319,570                   | 2,605,253                         | -                          | 2,924,823                            |
|                          |               | Total Delivery  | 102,842,073               | 2,225,210                         | (1,074,678)                | 103,992,605                          |
| 14                       | Rate 128      | Demand Charge - HP Customers                              | 83,376,370                | -                                 | (256,645)                  | 83,119,725                           |
|                          |               | Demand Charge - DP Customers                              | 7,261,591                 | -                                 | 242,796                    | 7,504,387                            |
|                          |               | Total Demand  | 90,637,961                | -                                 | (13,849)                   | 90,624,112                           |
|                          | Rate 128      | Large Transportation and Balancing Service - HP Customers |                           |                                   |                            |                                      |
|                          |               | Block 1 - Therms  | 167,497,906               | -                                 | (1,362,079)                | 166,135,827                          |
|                          |               | Block 2 - Therms  | 2,125,725,280             | -                                 | (778,070)                  | 2,124,947,210                        |
|                          |               | Total Delivery  | 2,293,223,186             | -                                 | (2,140,149)                | 2,291,083,037                        |
|                          | Rate 128      | Large Transportation and Balancing Service - DP Customers |                           |                                   |                            |                                      |
|                          |               | Block 1 - Therms  | 152,307,682               | -                                 | 1,256,540                  | 153,564,222                          |
|                          |               | Block 2 - Therms  | 21,313,263                | -                                 | 778,070                    | 22,091,333                           |
|                          |               | Total Delivery  | 173,620,945               | -                                 | 2,034,610                  | 175,655,555                          |
| 15                       | Rate 134      | Off-Peak Com & Ind Interruptible Negotiated Service       | 1,055,641                 | -                                 |                            | 1,055,641                            |
| 16                       | Rate 138      | Demand Charge   | 2,065,144                 | -                                 | (8,132)                    | 2,057,012                            |
|                          | Rate 138      | General Transportation and Balancing Service              |                           |                                   |                            |                                      |
|                          |               | Block 1 - Therms  | 6,022,181                 | -                                 | 246,260                    | 6,268,441                            |
|                          |               | Block 2 - Therms  | 21,145,872                | -                                 | 935,541                    | 22,081,413                           |
|                          |               | Block 3 - Therms  | 15,936,981                | -                                 | 882,782                    | 16,819,763                           |
|                          |               | Block 4 - Therms  | 2,990,783                 | -                                 | (2,583)                    | 2,988,200                            |
|                          |               | Total Delivery  | 46,095,817                | -                                 | 2,062,001                  | 48,157,818                           |
| 17                       |               |   |                           |                                   |                            |                                      |
| 18                       | Total         |   | 3,677,118,553             | 44,180,991                        | (21,981)                   | 3,721,277,563                        |

NOTE: Rates 128 & 138 Billing Demand is included in total Therms.

**NIPSCO**  
Workpaper for 2021 Billing Determinants  
For Illustrative Purposes

| Line No.               | Rate Schedule | Rate Schedule Description                           | 2020 Normalized Billing Determinants | Increase/ (Decrease) | 2021 Budget Billing Determinants |
|------------------------|---------------|---|--------------------------------------|----------------------|----------------------------------|
|                        |               | (A)   | (B)                                  | (C)                  | (D)<br>[B+C]                     |
| Ref. Sch.              |               |   |                                      |                      |                                  |
| <b>Number of Bills</b> |               |   |                                      |                      |                                  |
| 1                      | Rate 111      | Residential Service                                 | 9,309,181                            | (66,380)             | 9,242,801                        |
| 2                      | Rate 115      | Multiple Family Housing Service                     | 57,958                               | 403                  | 58,361                           |
| 3                      | Rate 121      | General Service – Small                             | 807,377                              | (13,747)             | 793,630                          |
| 4                      | Rate 125      | General Service – Large                             | 7,872                                | (513)                | 7,359                            |
| 5                      | Rate 128      | Large Transportation and Balancing Service          | 2,034                                | (301)                | 1,733                            |
| 6                      | Rate 134      | Off-Peak Com & Ind Interruptible Negotiated Service | 24                                   | (16)                 | 8                                |
| 7                      | Rate 138      | General Transportation and Balancing Service        | 1,114                                | (287)                | 827                              |
| 8                      |               |   |                                      |                      |                                  |
| 9                      | Total         |   | 10,185,560                           | (80,841)             | 10,104,719                       |

| Line No.                 | Rate Schedule | Rate Schedule Description                                 | 2020 Normalized Billing Determinants | Increase/ (Decrease) | 2021 Budget Billing Determinants |
|--------------------------|---------------|---|--------------------------------------|----------------------|----------------------------------|
|                          |               | (A)   | (B)                                  | (C)                  | (D)<br>[B+C]                     |
| Ref. Sch.                |               |   |                                      |                      |                                  |
| <b>Delivery (Therms)</b> |               |   |                                      |                      |                                  |
| 10                       | Rate 111      | Residential Service                                       | 663,668,858                          | (10,581,320)         | 653,087,538                      |
| 11                       | Rate 115      | Multiple Family Housing Service                           | 5,942,978                            | 1,135,830            | 7,078,808                        |
| 12                       | Rate 121      | General Service – Small                                   | 339,039,947                          | 6,794,492            | 345,834,439                      |
| 13                       | Rate 125      | General Service – Large                                   |                                      |                      |                                  |
|                          |               | Block 1 - Therms  | 36,056,998                           | (1,022,165)          | 35,034,833                       |
|                          |               | Block 2 - Therms  | 54,529,690                           | (902,085)            | 53,627,605                       |
|                          |               | Block 3 - Therms  | 10,481,094                           | 1,050,161            | 11,531,255                       |
|                          |               | Block 4 - Therms  | 2,924,823                            | (1,515,751)          | 1,409,072                        |
|                          |               | Total Delivery  | 103,992,605                          | (2,389,840)          | 101,602,765                      |
| 14                       | Rate 128      | Demand Charge - HP Customers                              | 83,119,725                           | (83,119,725)         | -                                |
|                          |               | Demand Charge - DP Customers                              | 7,504,387                            | (7,504,387)          | -                                |
|                          |               | Total Demand  | 90,624,112                           | (90,624,112)         | 0                                |
|                          | Rate 128      | Large Transportation and Balancing Service - HP Customers |                                      |                      |                                  |
|                          |               | Block 1 - Therms  | 166,135,827                          | 22,684,334           | 188,820,161                      |
|                          |               | Block 2 - Therms  | 2,124,947,210                        | 17,708,878           | 2,142,656,088                    |
|                          |               | Total Delivery  | 2,291,083,037                        | 40,393,212           | 2,331,476,249                    |
|                          | Rate 128      | Large Transportation and Balancing Service - DP Customers |                                      |                      |                                  |
|                          |               | Block 1 - Therms  | 153,564,222                          | 941,347              | 154,505,569                      |
|                          |               | Block 2 - Therms  | 22,091,333                           | 14,734,999           | 36,826,332                       |
|                          |               | Total Delivery  | 175,655,555                          | 15,676,346           | 191,331,901                      |
| 15                       | Rate 134      | Off-Peak Com & Ind Interruptible Negotiated Service       | 1,055,641                            | (870,433)            | 185,208                          |
| 16                       | Rate 138      | Demand Charge   | 2,057,012                            | (2,057,012)          | -                                |
|                          | Rate 138      | General Transportation and Balancing Service              |                                      |                      |                                  |
|                          |               | Block 1 - Therms  | 6,268,441                            | 487,962              | 6,756,403                        |
|                          |               | Block 2 - Therms  | 22,081,413                           | 1,621,105            | 23,702,518                       |
|                          |               | Block 3 - Therms  | 16,819,763                           | 1,516,325            | 18,336,088                       |
|                          |               | Block 4 - Therms  | 2,988,200                            | 159,763              | 3,147,963                        |
|                          |               | Total Delivery  | 48,157,818                           | 3,785,154            | 51,942,972                       |
| 17                       |               |   |                                      |                      |                                  |
| 18                       | Total         |   | 3,721,277,563                        | (38,737,683)         | 3,682,539,880                    |

NOTE: Rates 128 & 138 Billing Demand is included in total Therms.

**NIPSCO**  
Workpaper for 2022 Billing Determinants  
For Illustrative Purposes

| Line No.               | Rate Schedule | Rate Schedule Description                           | 2021 Budget Billing Determinants | Increase/ (Decrease) | 2022 Projected Billing Determinants |
|------------------------|---------------|---|----------------------------------|----------------------|-------------------------------------|
|                        |               | (A)   | (B)                              | (C)                  | (D)<br>[B+C]                        |
| Ref. Sch.              |               |   |                                  |                      |                                     |
| <b>Number of Bills</b> |               |   |                                  |                      |                                     |
| 1                      | Rate 111      | Residential Service                                 | 9,242,801                        | 68,221               | 9,311,022                           |
| 2                      | Rate 115      | Multiple Family Housing Service                     | 58,361                           | 414                  | 58,775                              |
| 3                      | Rate 121      | General Service – Small                             | 793,630                          | 7,224                | 800,854                             |
| 4                      | Rate 125      | General Service – Large                             | 7,359                            | -                    | 7,359                               |
| 5                      | Rate 128      | Large Transportation and Balancing Service          | 1,733                            | -                    | 1,733                               |
| 6                      | Rate 134      | Off-Peak Com & Ind Interruptible Negotiated Service | 8                                | -                    | 8                                   |
| 7                      | Rate 138      | General Transportation and Balancing Service        | 827                              | -                    | 827                                 |
| 8                      |               |   |                                  |                      |                                     |
| 9                      | Total         |   | 10,104,719                       | 75,859               | 10,180,578                          |

| Line No.                 | Rate Schedule | Rate Schedule Description                                 | 2021 Budget Billing Determinants | Increase/ (Decrease) | 2022 Projected Billing Determinants |
|--------------------------|---------------|---|----------------------------------|----------------------|-------------------------------------|
|                          |               | (A)   | (B)                              | (C)                  | (D)<br>[B+C]                        |
| Ref. Sch.                |               |   |                                  |                      |                                     |
| <b>Delivery (Therms)</b> |               |   |                                  |                      |                                     |
| 10                       | Rate 111      | Residential Service                                       | 653,087,538                      | 5,124,562            | 658,212,100                         |
| 11                       | Rate 115      | Multiple Family Housing Service                           | 7,078,808                        | 54,648               | 7,133,456                           |
| 12                       | Rate 121      | General Service – Small                                   | 345,834,439                      | 2,902,500            | 348,736,939                         |
| 13                       | Rate 125      | General Service – Large                                   |                                  |                      |                                     |
|                          |               | Block 1 - Therms  | 35,034,833                       | 310,388              | 35,345,221                          |
|                          |               | Block 2 - Therms  | 53,627,605                       | 529,426              | 54,157,031                          |
|                          |               | Block 3 - Therms  | 11,531,255                       | 154,821              | 11,686,076                          |
|                          |               | Block 4 - Therms  | 1,409,072                        | (68,449)             | 1,340,623                           |
|                          |               | Total Delivery  | 101,602,765                      | 926,186              | 102,528,951                         |
| 14                       | Rate 128      | Demand Charge - HP Customers                              | -                                | -                    | -                                   |
|                          |               | Demand Charge - DP Customers                              | -                                | -                    | -                                   |
|                          |               | Total Demand  | 0                                | -                    | 0                                   |
|                          | Rate 128      | Large Transportation and Balancing Service - HP Customers |                                  |                      | -                                   |
|                          |               | Block 1 - Therms  | 188,820,161                      | 172,988              | 188,993,149                         |
|                          |               | Block 2 - Therms  | 2,142,656,088                    | 8,805                | 2,142,664,893                       |
|                          |               | Total Delivery  | 2,331,476,249                    | 181,793              | 2,331,658,042                       |
|                          | Rate 128      | Large Transportation and Balancing Service - DP Customers |                                  |                      |                                     |
|                          |               | Block 1 - Therms  | 154,505,569                      | 35,886               | 154,541,455                         |
|                          |               | Block 2 - Therms  | 36,826,332                       | 131,897              | 36,958,229                          |
|                          |               | Total Delivery  | 191,331,901                      | 167,783              | 191,499,684                         |
| 15                       | Rate 134      | Off-Peak Com & Ind Interruptible Negotiated Service       | 185,208                          | 794                  | 186,002                             |
| 16                       | Rate 138      | Demand Charge   | -                                | -                    | -                                   |
|                          | Rate 138      | General Transportation and Balancing Service              |                                  |                      |                                     |
|                          |               | Block 1 - Therms  | 6,756,403                        | 200                  | 6,756,603                           |
|                          |               | Block 2 - Therms  | 23,702,518                       | 4,689                | 23,707,207                          |
|                          |               | Block 3 - Therms  | 18,336,088                       | 52,348               | 18,388,436                          |
|                          |               | Block 4 - Therms  | 3,147,963                        | 10,960               | 3,158,923                           |
|                          |               | Total Delivery  | 51,942,972                       | 68,197               | 52,011,169                          |
| 17                       |               |   |                                  |                      |                                     |
| 18                       | Total         |   | 3,682,539,880                    | 9,426,463            | 3,691,966,343                       |

NOTE: Rates 128 & 138 Billing Demand is included in total Therms.



**NIPSCO**  
Workpaper for 2022 Billing Determinants  
For Illustrative Purposes

| Line No.               | Rate Schedule | Rate Schedule Description                           | 2022 Projected Billing Determinants | Reforecast-Ratemaking | 2022-R Adjusted Projected Billing Determinants |
|------------------------|---------------|---|-------------------------------------|-----------------------|--|
|                        |               | (A)   | (B)                                 | (C)                   | (D)<br>[B+C]                                   |
| Ref. Sch.              |               | REV 1A-22R  |                                     |                       |  |
| <b>Number of Bills</b> |               |   |                                     |                       |  |
| 1                      | Rate 111      | Residential Service                                 | 9,311,022                           | (42,424)              | 9,268,598                                      |
| 2                      | Rate 115      | Multiple Family Housing Service                     | 58,775                              | (293)                 | 58,482   |
| 3                      | Rate 121      | General Service – Small                             | 800,854                             | 9,895                 | 810,749  |
| 4                      | Rate 125      | General Service – Large                             | 7,359                               | -                     | 7,359  |
| 5                      | Rate 128      | Large Transportation and Balancing Service          | 1,733                               | 302                   | 2,035  |
| 6                      | Rate 134      | Off-Peak Com & Ind Interruptible Negotiated Service | 8                                   | 16                    | 24   |
| 7                      | Rate 138      | General Transportation and Balancing Service        | 827                                 | 250                   | 1,077  |
| 8                      |               |   |                                     |                       |  |
| 9                      | Total         |   | 10,180,578                          | (32,254)              | 10,148,324                                     |

| Line No.                 | Rate Schedule | Rate Schedule Description                                 | 2022 Projected Billing Determinants | Reforecast-Ratemaking | 2022-R Adjusted Projected Billing Determinants |
|--------------------------|---------------|---|-------------------------------------|-----------------------|--|
|                          |               | (A)   | (B)                                 | (C)                   | (D)<br>[B+C]                                   |
| Ref. Sch.                |               | REV 1A-22R  |                                     |                       |  |
| <b>Delivery (Therms)</b> |               |   |                                     |                       |  |
| 10                       | Rate 111      | Residential Service                                       | 658,212,100                         | 13,592,372            | 671,804,472                                    |
| 11                       | Rate 115      | Multiple Family Housing Service                           | 7,133,456                           | 157,992               | 7,291,448                                      |
| 12                       | Rate 121      | General Service – Small                                   | 348,736,939                         | (1,821,916)           | 346,915,023                                    |
| 13                       | Rate 125      | General Service – Large                                   |                                     |                       |  |
|                          |               | Block 1 - Therms  | 35,345,221                          | (438,592)             | 34,906,629                                     |
|                          |               | Block 2 - Therms  | 54,157,031                          | (2,075,990)           | 52,081,041                                     |
|                          |               | Block 3 - Therms  | 11,686,076                          | (386,005)             | 11,300,071                                     |
|                          |               | Block 4 - Therms  | 1,340,623                           | (85,572)              | 1,255,051                                      |
|                          |               | Total Delivery  | 102,528,951                         | (2,986,159)           | 99,542,792                                     |
| 14                       | Rate 128      | Demand Charge - HP Customers                              | -                                   | 82,923,675            | 82,923,675                                     |
|                          |               | Demand Charge - DP Customers                              | -                                   | 7,241,358             | 7,241,358                                      |
|                          |               | Total Demand  | -                                   | 90,165,033            | 90,165,033                                     |
|                          | Rate 128      | Large Transportation and Balancing Service - HP Customers |                                     |                       |  |
|                          |               | Block 1 - Therms  | 188,993,149                         | 2,185,648             | 191,178,797                                    |
|                          |               | Block 2 - Therms  | 2,142,664,893                       | (88,640)              | 2,142,576,253                                  |
|                          |               | Total Delivery  | 2,331,658,042                       | 2,097,008             | 2,333,755,050                                  |
|                          | Rate 128      | Large Transportation and Balancing Service - DP Customers |                                     |                       |  |
|                          |               | Block 1 - Therms  | 154,541,455                         | 434,956               | 154,976,410                                    |
|                          |               | Block 2 - Therms  | 36,958,229                          | 1,982,146             | 38,940,376                                     |
|                          |               | Total Delivery  | 191,499,684                         | 2,417,102             | 193,916,786                                    |
| 15                       | Rate 134      | Off-Peak Com & Ind Interruptible Negotiated Service       | 186,002                             | 869,639               | 1,055,641                                      |
| 16                       | Rate 138      | Demand Charge   | -                                   | 2,073,788             | 2,073,788                                      |
|                          | Rate 138      | General Transportation and Balancing Service              |                                     |                       |  |
|                          |               | Block 1 - Therms  | 6,756,603                           | 2,937                 | 6,759,541                                      |
|                          |               | Block 2 - Therms  | 23,707,207                          | 92,377                | 23,799,583                                     |
|                          |               | Block 3 - Therms  | 18,388,436                          | 674,584               | 19,063,020                                     |
|                          |               | Block 4 - Therms  | 3,158,923                           | 171,500               | 3,330,423                                      |
|                          |               | Total Delivery  | 52,011,169                          | 941,398               | 52,952,568                                     |
| 17                       |               |   |                                     |                       |  |
| 18                       | Total         |   | 3,691,966,343                       | 107,506,258           | 3,799,472,601                                  |

NOTE: Rates 128 & 138 Billing Demand is included in total Therms.