

STATE OF INDIANA

INDIANA UTILITY REGULATORY COMMISSION

PETITION OF SYCAMORE GAS COMPANY FOR )  
APPROVAL OF CHANGES IN ITS GAS RATES )  
THROUGH A GAS COST ADJUSTMENT IN ) CAUSE NO. 37368 GCA-148  
ACCORDANCE WITH IND. CODE § 8-1-2-42(g) )  
FOR THE PERIOD NOVEMBER AND DECEMBER, )  
2020 AND JANUARY 2021 )

INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR'S

PUBLIC'S EXHIBIT NO. 1 – TESTIMONY OF OUCC WITNESS  
MARK H. GROSSKOPF

PUBLIC'S EXHIBIT NO. 2 – GCA-148 FACTOR CALCULATIONS

PUBLIC'S EXHIBIT NO. 3 – GCA-148 STATISTICAL CALCULATIONS

With the current requirement that all staff work from home, signatures for affirmations are not available at this time.

September 30, 2020

Respectfully submitted,



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Scott C. Franson  
Attorney No. 27839-49  
Deputy Consumer Counselor

**PUBLIC'S EXHIBIT NO. 1**  
**TESTIMONY OF OUCC WITNESS MARK H. GROSSKOPF**

**CAUSE NO. 37368 GCA 148**  
**SYCAMORE GAS COMPANY, INC.**

**SYCAMORE GAS COMPANY, INC.**  
**CAUSE NO. 37368 GCA 148**  
**TESTIMONY OF OUCC WITNESS MARK H. GROSSKOPF**

1   **Q:    Please state your name and business address.**

2   A:    My name is Mark H. Grosskopf, and my business address is 115 West  
3         Washington Street, Suite 1500 South, Indianapolis, IN 46204.

4   **Q:    By whom are you employed and in what capacity?**

5   A:    I am employed by the Indiana Office of Utility Consumer Counselor ("OUCC")  
6         as a Senior Utility Analyst in the Natural Gas Division. I have worked as a  
7         member of the OUCC's Natural Gas Division since June of 1999.

8   **Q:    Have you previously testified before the Commission?**

9   A:    Yes, I have testified in various causes involving water, wastewater, electric, and  
10        gas utilities, including but not limited to, base rate cases, 7-Year Plans,  
11        Transmission, Distribution, and Storage System Improvement Charge ("TDSIC")  
12        tracker cases, Federally Mandated Cost Adjustment Mechanism ("FMCA")  
13        tracker cases, energy efficiency and revenue decoupling cases, and Gas Cost  
14        Adjustment ("GCA") cases.

15  **Q:    What is the purpose of your testimony?**

16  A:    The purpose of my testimony is to confirm the accuracy of calculations used to  
17        establish the proposed GCA factors presented in Sycamore Gas Company, Inc.'s  
18        ("Sycamore" or "Petitioner") Petition for Approval of its proposed Gas Cost  
19        Adjustment in Cause No. 37368 GCA 148, to be applicable in the billing cycles of  
20        November 2020 through January 2021.

1 **Q: Please describe the review and analysis you conducted to prepare your**  
2 **testimony.**

3 A: I reviewed the Petition, Direct Testimony, Schedules, Revised Schedules,  
4 Exhibits and Workpapers submitted by Petitioner. Additionally, I reviewed four  
5 prior GCA filings, and prepared Public's Exhibit Nos. 2 and 3.

6 **Q: Please identify and explain Public's Exhibit No. 2.**

7 A: Public's Exhibit No. 2 (GCA 148 Factor Calculations) presents numerical  
8 information provided and used by Sycamore in calculating the proposed GCA 148  
9 monthly factors. This Exhibit consists of the following schedules:

- 10 • Schedule 1: Determination of Gas Cost Adjustment Charge;
- 11 • Schedule 2: Net Operating Income Statement (Unaudited);
- 12 • Schedule 3: Calculation of Excess Earnings Bank;
- 13 • Schedule 4: Calculation of Total Gas Cost Variance; and
- 14 • Schedule 5: Calculation of Actual Gas Cost Variance.

15 **Q: Please identify and explain Public's Exhibit No. 3.**

16 A: Public's Exhibit No. 3 (GCA 148 Statistical Calculations) presents certain data  
17 used in calculating Sycamore's GCA 148 proposed factors and the results of  
18 performing certain statistical calculations on that data. The data for these  
19 calculations was provided by Sycamore in this and prior GCA petitions and will  
20 be verified by the OUCC during Petitioner's next annual review. The calculations  
21 reflected in Public's Exhibit No. 3 address the following areas:

- 22 • General information;
- 23 • Estimation information;
- 24 • Effects on typical residential customers; and

- Comparison of Sycamore's variances with actual gas costs.

**Q: Have you conducted an examination of Petitioner's books and records including this GCA, in accordance with Indiana Code § 8-1-2-42(g)(2)?**

A: No, not for the annual review period that includes GCA 148. Sycamore's GCA 148 quarterly filing falls between annual reviews. The OUCC has not performed an examination, review, or compilation procedures on this data. Since those additional procedures have not been performed, it is important that Sycamore's GCA rates only be finalized after gas costs have been reconciled and the books and records have been examined in accordance with Ind. Code § 8-1-2-42(g)(2). The OUCC's next scheduled examination, review, or compilation of data for Sycamore will be performed during GCA 151.

**Q: Were there any discrepancies in Sycamore's original exhibits for GCA 148, as filed on August 31, 2020?**

A: Yes. The following discrepancies were noted in the original exhibits filed on August 31, 2020:

- In the Petition, at the top of page 2, the Rate WS – November Change/Therm showed +8.703/therm. This should have been +9.703/therm.
- In John Stenger's testimony, on page 3, line 8 he said "Petitioner earned less than that amount" in reference to the authorized return. This should have said, "more than that amount."
- The actual gas cost and gas cost variance from Schedule 6 did not match the variance calculation for May on the Schedule 6 Variance Calculation schedule. Schedule 6 showed an actual gas cost of \$109,806 and a variance of (2,087) for May, and the Schedule 6 Variance Calculation showed an actual gas cost of \$109,759 and a variance of (2,134) for May.
- On the WACOG Supplement to Schedule 8, the cost shown as \$56,616 for Texas Gas FOM and Spot in May 2020 was off by \$50. The amount should have been \$56, 566.
- On Schedule 11A, Petitioner calculated an annualized UAFG total of \$132,250. Per the Order in the Commission Investigation in Cause No. 44374, Petitioner is allowed to use a sum of the quarters on line 5 to determine the refundable cost of UAFG. The sum of the quarters is \$124,737.
- On Schedule JTS-2, the Bill at Proposed GCA Factor on Table 2 for

November shows an FMCA rate of \$0.5080. The current FMCA rate is \$0.4570. The calculations are correct, however.

- On Schedule JTS-2, the Bill at Currently Approved GCA Factor on Table 1 for November, December, and January show an FMCA rate of \$0.5080. The FMCA-3 rate was effective on August 1, 2020 and should be \$0.4570.
- On Schedule JTS-2, the Bill at Prior Year Approved GCA Factor on Table 2 for November, December, and January show an FMCA rate of \$0.0000. The FMCA-1 rate was effective on October 1, 2019 and should be \$0.3480.
- On page 2 of Schedule 18, the GCA No. in column B for lines 1 and 2 should be 148 and 147, respectively.

**Q: Did Petitioner file revised schedules to correct the discrepancies described above?**

A: Yes. On September 23, 2020, Petitioner filed revised schedules correcting all errors described above. In addition, Petitioner decreased the estimated cost of FOM and Spot gas on the Supplement to Schedule 3.

**Q: Do you agree with Sycamore's calculation of the proposed GCA 148 factors, as revised on September 23, 2020?**

A: Yes. Based on the information provided by Petitioner in the Revised Schedules filed on September 23, 2020, the OUCC found nothing to indicate Sycamore has not correctly calculated the proposed GCA 148 factors in accordance with all applicable requirements.

**Q: Does this conclude your testimony?**

A: Yes.

**PUBLIC'S EXHIBIT NO. 2**  
**GCA 148 FACTOR CALCULATIONS**

**CAUSE NO. 37368 GCA 148**  
**SYCAMORE GAS COMPANY, INC.**

**PUBLIC'S EXHIBIT NO. 2**  
**CAUSE NO. 37368 GCA 148**  
**SCHEDULE 1**

**SYCAMORE GAS COMPANY, INC.**  
**CAUSE NO. 37368 GCA 148**  
**DETERMINATION OF GAS COST ADJUSTMENT CHARGE**

<u>Line No.</u>		<u>Nov-20</u>	<u>Dec-20</u>	<u>Jan-21</u>
1	Net Commodity Cost of Gas to be Recovered	\$296,836	\$445,317	\$557,134
2	Add: Gas Cost Variance	(7,895)	(7,895)	(7,895)
3	Less: Excess Return Reduction	0	0	0
4	Less: Refunds	19,664	19,664	19,664
5	Total Cost to be Recovered through GCA	\$269,277	\$417,758	\$529,575
6	Sales Subject to GCA in Dth	105,873	147,914	182,040
7	Total Commodity Cost to be Recovered per Dth	\$2.5434	\$2.8243	\$2.9091
8	Demand Cost per Dth	1.0596	0.7824	0.6357
9	Total Cost to be Recovered per Dth	\$3.6030	\$3.6068	\$3.5449
10	GCA Factor Modified for Utility Receipts Tax	\$3.6572	\$3.6609	\$3.5981



**PUBLIC'S EXHIBIT NO. 2**  
**CAUSE NO. 37368 GCA 148**  
**SCHEDULE 2**

**SYCAMORE GAS COMPANY, INC.**  
**CAUSE NO. 37368 GCA 148**  
**NET OPERATING INCOME STATEMENT**  
**FOR THE TWELVE MONTHS ENDING JUNE 30, 2020**  
**(Unaudited)**

<u>Line No.</u>		
1	OPERATING REVENUES	\$9,271,832
2	OPERATING EXPENSES	
3	Operation and Maintenance Expense	5,717,461
4	Depreciation and Amortization Expense	924,512
5	Taxes Other Than Income Taxes	331,306
6	Regulatory Liability Amortization	0
7	Income Taxes	<u>536,082</u>
8	TOTAL OPERATING EXPENSES	<u>7,509,361</u>
9	NET OPERATING INCOME	<u><u>\$1,762,471</u></u>

**PUBLIC'S EXHIBIT NO. 2**  
**CAUSE NO. 37368 GCA 148**  
**SCHEDULE 3**

**SYCAMORE GAS COMPANY, INC.**  
**CAUSE NO. 37368 GCA 148**  
**CALCULATION OF EXCESS EARNINGS BANK**

Line No.	Month	Year	GCA No.	Net Operating Income	Authorized	Differential
1	June	2020	148	\$1,762,471	\$1,629,991	\$132,480
2	March	2020	147	1,577,404	1,629,991	(52,587)
3	December	2019	146	1,322,524	1,563,776	(241,252)
4	September	2019	145	815,512	1,563,776	(748,264)
5	June	2019	144	824,476	1,420,156	(595,680)
6	March	2019	143	1,118,848	1,345,858	(227,010)
7	December	2018	142	1,036,987	1,345,858	(308,871)
8	September	2018	141	1,211,387	1,345,858	(134,471)
9	June	2018	140	995,561	1,345,858	(350,297)
10	March	2018	139	1,101,753	1,345,858	(244,105)
11	December	2017	138	1,010,929	1,345,858	(334,929)
12	September	2017	137	970,923	1,345,858	(374,935)
13	June	2017	136	965,870	1,345,858	(379,988)
14	March	2017	135	1,032,655	1,345,857	(313,202)
15	December	2016	134	989,539	1,345,858	(356,319)
16	September	2016	133	1,072,238	1,345,858	(273,620)
17	June	2016	132	1,030,966	1,345,858	(314,892)
18	March	2016	131	785,316	1,345,858	(560,542)
19	December	2015	130	842,119	1,345,858	(503,739)
20	September	2015	129	1,003,590	1,345,858	(342,268)
Total						<u><u>(\$6,524,492)</u></u>

**PUBLIC'S EXHIBIT NO. 2**  
**CAUSE NO. 37368 GCA 148**  
**SCHEDULE 4**

**SYCAMORE GAS COMPANY, INC.**  
**CAUSE NO. 37368 GCA 148**  
**CALCULATION OF EXCESS EARNINGS AND TOTAL GAS COST VARIANCE**

Line  
No.

	Net Operating Income (Loss)	
1	For the Twelve Months Ending June 30, 2020	\$1,762,471
2	Net Operating Income Granted in Cause No. 45072	<u>1,629,991</u>
3	Excessive Earnings (Deficit)	\$132,480
4	Cumulative Excess (Deficit) Earnings GCA 147	<u>(6,656,972)</u>
5	Cumulative Excess (Deficit) Earnings GCA 148	<u>(\$6,524,492)</u>
6	Excess Earnings Returned This Application	\$0
7	Add:	
8	Variance From Cause No. 37368 GCA 145	(4,394)
9	Variance From Cause No. 37368 GCA 146	(17,163)
10	Variance From Cause No. 37368 GCA 147	13,271
11	Variance From Cause No. 37368 GCA 148	<u>(15,399)</u>
12	Total Gas Cost Variance	<u><u>(\$23,685)</u></u>

**SYCAMORE GAS COMPANY, INC.**  
**CAUSE NO. 37368 GCA 148**  
**CALCULATION OF ACTUAL GAS COST VARIANCE**

Line No.		Apr-20	May-20	Jun-20	Total
1	Actual Cost of Gas Incurred	\$149,161	\$115,156	\$62,828	\$327,145
2	Less Cost of Unaccounted for Gas	(3,761)	5,397	(4,154)	(2,518)
3	Incremental Cost of Gas to be Recovered Through GCA	\$152,922	\$109,759	\$66,982	\$329,663
4	Actual Incremental Cost of Gas Billed Excluding Utility Receipts Tax	\$155,733	\$105,660	\$65,753	\$327,146
5	Dollar Amount of Gas Cost Variance From Cause No. 37368, GCA 145	(20,765)	0	0	(20,765)
	From Cause No. 37368, GCA 146	0	(5,772)	(5,772)	(11,544)
	Refund Dollars				
	From Cause No. 37368, GCA 145	1,847	0	0	1,847
6	From Cause No. 37368, GCA 146	0	461	461	922
	Excess Earnings				
	From Cause No. 37368, GCA 145	0	0	0	0
7	From Cause No. 37368, GCA 146	0	0	0	0
8	Incremental Gas Cost Charge Revenues to be Reconciled with Incremental Cost of Gas Incurred	\$178,345	\$111,893	\$71,986	\$362,224
9	Gas Cost Variance	(\$25,423)	(\$2,134)	(\$5,004)	(\$32,561)
10	Storage Gas Cost Variance	0	0	0	0
11	Total Gas Cost Variance	(\$25,423)	(\$2,134)	(\$5,004)	(\$32,561)
12	Variance Allocated to GCA 148				(\$15,399)
13	Variance Allocated to GCA 149				(11,166)
14	Variance Allocated to GCA 150				(2,831)
15	Variance Allocated to GCA 151				(3,165)
16	Total Variance Allocation				(\$32,561)

**PUBLIC'S EXHIBIT NO. 3  
GCA 148 STATISTICAL CALCULATIONS**

**CAUSE NO. 37368 GCA 148  
SYCAMORE GAS COMPANY, INC.**

**GENERAL INFORMATION:**

<b>Petition Filed:</b>	<b>August 31, 2020</b>
<b>Update Filed:</b>	<b>September 23, 2020</b>
<b>Hearing Date:</b>	<b>October 14, 2020</b>
<b>Estimation Months:</b>	<b>November 2020 through January 2021</b>
<b>Reconciliation Months:</b>	<b>April 2020 through June 2020</b>
<b>Pipeline Transporters:</b>	<b>Texas Gas Transmission, LLC Texas Eastern Transmission Corporation</b>

**ESTIMATION INFORMATION:**

	Volumes in Dth	Commodity Cost per Dth	Percent of Total
<u>November-20</u>			
Fixed Purchases	15,000	\$2.4633	14.1%
Spot Gas Purchases	80,513	\$2.8618	75.7%
Storage Gas - Withdrawals	10,783	\$2.5335	10.2%
Total Purchases and Withdrawals	106,296	\$2.7723	100.0%
Storage Gas - Injections	0	\$0.0000	
Net Gas Available	106,296	\$2.7723	
 <u>December-20</u>			
Fixed Purchases	21,700	\$2.4624	14.6%
Spot Gas Purchases	83,314	\$3.3585	56.1%
Storage Gas - Withdrawals	43,492	\$2.5335	29.3%
Total Purchases and Withdrawals	148,506	\$2.9859	100.0%
Storage Gas - Injections	0	\$0.0000	
Net Gas Available	148,506	\$2.9859	
 <u>January-21</u>			
Fixed Purchases	25,000	\$2.4660	13.7%
Spot Gas Purchases	97,409	\$3.4957	53.3%
Storage Gas - Withdrawals	60,359	\$2.5335	33.0%
Total Purchases and Withdrawals	182,768	\$3.0371	100.0%
Storage Gas - Injections	0	\$0.0000	
Net Gas Available	182,768	\$3.0371	
 <u>Quarterly Total</u>			
Fixed Purchases	61,700	\$2.4641	14.1%
Spot Gas Purchases	261,236	\$3.2566	59.7%
Storage Gas - Withdrawals	114,634	\$2.5335	26.2%
Total Purchases and Withdrawals	437,570	\$2.9554	100.0%
Storage Gas - Injections	0	\$0.0000	
Net Gas Available	437,570	\$2.9554	

Estimated Quarterly Sales (Dth): 435,826

**BILL COMPARISONS**  
**PROPOSED VS. CURRENTLY APPROVED GCA FACTORS**

**November-20**

Petitioner's Requested GCA Factor (\$/Dth) - November 2020)	\$3.6572
Current Commission Approved GCA Factor (GCA 147 - August 2020)	<u>2.8252</u>
Increase (Decrease)	<u><u>\$0.8320</u></u>

Consumption Dth	Bill at Proposed Factor	Bill at Current Factor	Increase (Decrease)	Percent Change
5	\$63.29	\$59.14	\$4.15	7.02%
10	\$108.87	\$100.56	\$8.31	8.26%
15	\$148.53	\$136.06	\$12.47	9.17%
20	\$188.17	\$171.54	\$16.63	9.69%
25	\$227.83	\$207.04	\$20.79	10.04%

**December-20**

Petitioner's Requested GCA Factor (\$/Dth) - December 2020)	\$3.6609
Current Commission Approved GCA Factor (GCA 147 - August 2020)	<u>2.8252</u>
Increase (Decrease)	<u><u>\$0.8357</u></u>

Consumption Dth	Bill at Proposed Factor	Bill at Current Factor	Increase (Decrease)	Percent Change
5	\$63.31	\$59.14	\$4.17	7.05%
10	\$108.91	\$100.56	\$8.35	8.30%
15	\$148.58	\$136.06	\$12.52	9.20%
20	\$188.25	\$171.54	\$16.71	9.74%
25	\$227.92	\$207.04	\$20.88	10.09%

**January-21**

Petitioner's Requested GCA Factor (\$/Dth) - January 2021)	\$3.5981
Current Commission Approved GCA Factor (GCA 147 - August 2020)	<u>2.8252</u>
Increase (Decrease)	<u><u>\$0.7729</u></u>

Consumption Dth	Bill at Proposed Factor	Bill at Current Factor	Increase (Decrease)	Percent Change
5	\$63.00	\$59.14	\$3.86	6.53%
10	\$108.28	\$100.56	\$7.72	7.68%
15	\$147.64	\$136.06	\$11.58	8.51%
20	\$186.99	\$171.54	\$15.45	9.01%
25	\$226.35	\$207.04	\$19.31	9.33%

**BILL COMPARISONS**  
**PROPOSED VS. PRIOR YEAR APPROVED GCA FACTORS**

**November-20**

Petitioner's Requested GCA Factor (\$/Dth) - November 2020)	\$3.6572
Prior Year Commission Approved GCA Factor (GCA 144 - November 2019)	3.5167
Increase (Decrease)	<u>\$0.1405</u>

Consumption Dth	Bill at Proposed Factor	Bill at Prior Year Factor	Increase (Decrease)	Percent Change
5	\$63.29	\$62.04	\$1.25	2.01%
10	\$108.87	\$106.38	\$2.49	2.34%
15	\$148.53	\$144.78	\$3.75	2.59%
20	\$188.17	\$183.19	\$4.98	2.72%
25	\$227.83	\$221.59	\$6.24	2.82%

**December-20**

Petitioner's Requested GCA Factor (\$/Dth) - December 2020)	\$3.6609
Prior Year Commission Approved GCA Factor (GCA 144 - December 2019)	3.3747
Increase (Decrease)	<u>\$0.2862</u>

Consumption Dth	Bill at Proposed Factor	Bill at Prior Year Factor	Increase (Decrease)	Percent Change
5	\$63.31	\$61.33	\$1.98	3.23%
10	\$108.91	\$104.95	\$3.96	3.77%
15	\$148.58	\$142.64	\$5.94	4.16%
20	\$188.25	\$180.34	\$7.91	4.39%
25	\$227.92	\$218.03	\$9.89	4.54%

**January-21**

Petitioner's Requested GCA Factor (\$/Dth) - January 2021)	\$3.5981
Prior Year Commission Approved GCA Factor (GCA 144 - January 2020)	3.1113
Increase (Decrease)	<u>\$0.4868</u>

Consumption Dth	Bill at Proposed Factor	Bill at Prior Year Factor	Increase (Decrease)	Percent Change
5	\$63.00	\$60.01	\$2.99	4.98%
10	\$108.28	\$102.32	\$5.96	5.82%
15	\$147.64	\$138.70	\$8.94	6.45%
20	\$186.99	\$175.07	\$11.92	6.81%
25	\$226.35	\$211.45	\$14.90	7.05%



**ANALYSIS OF PETITIONER'S SCHEDULE 6 VARIANCE CALCULATIONS**

GCA	135	135	135	136	136	136	137	137	137	138	138	138
Month	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17
Actual Gas Cost	642,338	494,264	481,093	201,804	137,418	98,813	86,906	96,464	93,033	188,503	437,769	573,717
Variance	52,922	59,882	49,036	29,056	(6,121)	(8,789)	(566)	(9,168)	(4,194)	951	(39,205)	(9,293)
Monthly % Variance	8.24%	12.12%	10.19%	14.40%	-4.45%	-8.89%	-0.65%	-9.50%	-4.51%	0.50%	-8.96%	-1.62%
12 Mo. Avg.	8.61%	9.20%	7.95%	8.50%	8.28%	7.44%	7.42%	7.42%	7.39%	6.37%	3.97%	3.24%
GCA	139	139	139	140	140	140	141	141	141	142	142	142
Month	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18
Actual Gas Cost	892,590	526,844	519,030	317,453	129,963	111,881	103,622	46,393	87,267	264,658	555,005	690,253
Variance	58,657	11,835	10,208	(16,748)	9,216	3,243	9,483	(58,510)	(7,338)	(44,696)	(39,860)	69,257
Monthly % Variance	6.57%	2.25%	1.97%	-5.28%	7.09%	2.90%	9.15%	-126.12%	-8.41%	-16.89%	-7.18%	10.03%
12 Mo. Avg.	3.18%	1.89%	0.87%	-0.31%	0.07%	0.38%	0.63%	-0.62%	-0.70%	-1.82%	-1.79%	0.11%
GCA	143	143	143	144	144	144	145	145	145	146	146	146
Month	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19
Actual Gas Cost	734,202	564,233	501,778	223,895	116,881	87,872	77,134	78,740	76,887	193,902	422,944	498,506
Variance	(78,927)	(36,312)	(18,558)	(13,815)	(2,085)	(3,349)	(2,808)	(8,493)	1,918	(2,182)	(9,404)	(25,061)
Monthly % Variance	-10.75%	-6.44%	-3.70%	-6.17%	-1.78%	-3.81%	-3.64%	-10.79%	2.49%	-1.13%	-2.22%	-5.03%
12 Mo. Avg.	-3.25%	-4.39%	-5.11%	-5.15%	-5.45%	-5.65%	-6.00%	-4.70%	-4.48%	-3.47%	-2.78%	-5.57%
GCA	147	147	147	148	148	148						
Month	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20						
Actual Gas Cost	515,005	501,945	361,675	152,922	109,759	66,982						
Variance	2,745	16,868	8,448	(25,423)	(2,134)	(5,004)						
Monthly % Variance	0.53%	3.36%	2.34%	-16.62%	-1.94%	-7.47%						
12 Mo. Avg.	-3.50%	-1.95%	-1.18%	-1.58%	-1.59%	-1.65%						

Note: Actual Gas Cost comes from Incremental Cost to be Recovered through GCA on Schedule 6, and Variance comes from Gas Cost Variance on Schedule 6.

**CERTIFICATE OF SERVICE**

This is to certify that a copy of the foregoing ***OUCC'S TESTIMONY OF MARK H. GROSSKOPF*** has been served upon the following counsel of record in the captioned proceeding by electronic service on September 30, 2020.

Steven W. Krohne  
**Ice Miller LLP**  
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