

STATE OF INDIANA

INDIANA UTILITY REGULATORY COMMISSION

VERIFIED PETITION OF WESTFIELD GAS, LLC, )  
D/B/A CITIZENS GAS OF WESTFIELD FOR (1) )  
AUTHORITY TO INCREASE RATES AND )  
CHARGES FOR GAS UTILITY SERVICE AND )  
APPROVAL OF A NEW SCHEDULE OF RATES )  
AND CHARGES; (2) APPROVAL OF CERTAIN )  
REVISIONS TO ITS TERMS AND CONDITIONS )  
APPLICABLE TO GAS UTILITY SERVICE; AND )  
(3) APPROVAL PURSUANT TO INDIANA CODE )  
SECTION 8-1-2.5-6 OF AN ALTERNATIVE )  
REGULATORY PLAN UNDER WHICH IT )  
WOULD CONTINUE ITS ENERGY EFFICIENCY )  
PROGRAM PORTFOLIO AND ENERGY )  
EFFICIENCY RIDER )

CAUSE NO. 45761

INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR'S

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

December 2, 2022

Respectfully submitted,



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Jeffrey M. Reed  
Attorney No 11651-49  
Deputy Consumer Counselor

**WESTFIELD GAS, LLC  
D/B/A CITIZENS GAS OF WESTFIELD  
CAUSE NO. 45761  
TESTIMONY OF OUCC WITNESS MARK H. GROSSKOPF**

**I. INTRODUCTION**

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

2 A: My name is Mark H. Grosskopf, and my business address is 115 W. Washington  
3 Street, Suite 1500 South, Indianapolis, Indiana 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”) as  
6 a Senior Utility Analyst. For a summary of my educational and professional  
7 experience and my preparation for this case, please see Appendix MHG-1 attached  
8 to my testimony.

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

10 A: I address certain elements of Westfield Gas, LLC d/b/a Citizens Gas of Westfield’s  
11 (“Westfield Gas” or “Petitioner”) request for a rate increase. I sponsor and discuss  
12 Westfield Gas’ revenue requirements, depreciation and amortization expenses, the  
13 Indiana Utility Regulatory Commission (“Commission” or “IURC”) fee, and taxes  
14 other than income tax, including property tax and Utility Receipts Tax (“URT”).

15 I also sponsor accounting schedules to support the OUCC’s recommended  
16 pro forma adjustments. In addition to the pro forma adjustments I recommend, the  
17 accounting schedules incorporate pro forma adjustments and recommendations of  
18 other OUCC witnesses. These schedules incorporate an original cost rate base  
19 sponsored by OUCC witness LaCresha Vaultx and a cost of equity sponsored by

1 OUCC witness Leja Courter. The accounting schedules I prepared incorporate all  
2 adjustments used to calculate the OUCC's recommended total pro forma revenue  
3 requirements and the resulting recommended rate increase. The OUCC's Index of  
4 Issues is attached to my testimony as Appendix MHG-2.

5 **Q: Do you address other issues in this Cause?**

6 A: Yes. I discuss the effects of House Enrolled Act 1002 ("HEA 1002"), which was  
7 recently enacted by the Indiana Legislature, and signed by Governor Holcomb on  
8 March 15, 2022, effectively repealing Indiana's URT. I also discuss the Indiana  
9 General Assembly's policy recognizing utility service affordability through Indiana  
10 Code § 8-1-2-.05 as it relates to this Cause.

11 **Q: What are your recommendations in this Cause?**

12 A: I recommend a significant reduction in Westfield Gas' proposed rate increase. I  
13 support removal of the URT from Westfield Gas' revenue requirement calculations.  
14 I further recommend the Commission approve only the necessary and reasonable  
15 requests for Westfield Gas' provision of quality gas service at reasonable prices  
16 and take steps to moderate rate increases over time.

17 **Q: To the extent you do not address a specific item or adjustment in this Cause,**  
18 **should that be construed to mean you agree with Petitioner's proposal?**

19 A: No. Not addressing a specific item or adjustment Westfield Gas proposes does not  
20 indicate my agreement or approval. Rather, the scope of my testimony is limited to  
21 the specific items addressed herein.

## II. OUCW WITNESS INTRODUCTION

1 **Q: Please introduce the other OUCW witnesses who are testifying in this case.**

2 A: The following OUCW witnesses reviewed and analyzed Westfield Gas' case-in-  
3 chief testimony and are testifying on various elements of this rate case:

4 **Ms. Linda Devine** analyzed various operating revenue adjustments. She  
5 recommends changes to miscellaneous revenues proposed by Petitioner.

6 **Ms. LaCresha Vault** analyzed Petitioner's original cost rate base. She analyzed  
7 various operations & maintenance ("O&M") expense adjustments, including rate  
8 case and regulatory expenses, business insurance expense, multi-period support  
9 agreements, financial audit fees, and executive search fees, and miscellaneous  
10 expenses. She also analyzed out-of-period expenses, non-recurring expenses, and  
11 non-allowed expenses. She recommends adjustments to rate case expense, and  
12 approval of Petitioner's proposed original cost rate base.

13 **Mr. Mohab Noureldin** analyzed Petitioner's gas cost adjustments, net write-off,  
14 payroll and payroll taxes, health insurance, line locate costs, and cloud computing  
15 amortization. He also analyzed Petitioner's energy efficiency program and  
16 unaccounted-for-gas recovered in the gas cost adjustment ("GCA") mechanism. He  
17 recommends an adjustment to net write-off, and makes recommendations regarding  
18 Petitioner's energy efficiency program and unaccounted-for-gas recovered in the  
19 GCA.

20 **Mr. Leja Courter** analyzed Petitioner's proposed 10.90% cost of equity to be used  
21 in the weighted cost of capital calculation and reviewed other components of the  
22 capital structure. Mr. Courter recommends the Commission adopt the OUCW's  
23 proposed cost of equity of 9.40% based on his Distributed Cash Flow ("DCF") and  
24 Capital Asset Pricing Model ("CAPM") analyses, to be used in the weighted cost  
25 of capital calculation. As Mr. Courter explains, Westfield Gas is the only Indiana  
26 gas or electric utility to request a return based on an inflated fair value rate base  
27 within the last decade. He also notes that Petitioner's proposed 10.9% rate of return,  
28 if approved, would be higher than any cost of equity awarded to an Indiana natural  
29 gas utility in more than a decade. Mr. Courter also addresses Petitioner's proposed  
30 additional incremental return on fair value rate base. Mr. Courter recommends a  
31 fair value rate base of \$18,301,018, and an overall fair rate of return 5.65%. Mr.  
32 Courter recommends the return on investment be based on Petitioner's original cost  
33 rate base. Mr. Courter also recommends rate case expenses be shared equally  
34 between Westfield Gas' shareholder and Westfield Gas' customers.

35 **Mr. Brien Krieger** analyzed Petitioner's cost of service study and rate design,  
36 including Petitioner's proposed increased fixed monthly customer charges. He also

1 reviewed various proposed tariff changes. Mr. Krieger discusses a comparison of  
2 Petitioner's cost of service allocations using a fair value rate base and cost of  
3 service allocations using an original cost rate base. Mr. Krieger recommends a  
4 reduction to Petitioner's proposed fixed monthly customer charge for the residential  
5 customer class, noting that Petitioner's requested \$16.76 monthly charge would be  
6 the highest among Indiana natural gas utilities if approved.

### III. REVENUE REQUIREMENT SCHEDULES

7 **Q: Does the OUCC agree with Westfield Gas' proposed pro forma increase in**  
8 **revenue from existing rates?**

9 A: No. Westfield Gas requests a rate increase of 40.18% over total revenues net of gas  
10 costs, to increase its annual revenue by \$1,295,861. This equates to an increase in  
11 gross revenues, including gas costs, of 18.38%. The OUCC's review supports an  
12 increase in Westfield Gas' pro forma revenue requirement of \$390,723, resulting  
13 in an increase in total revenues, net of gas costs, of 12.02%. This equates to an  
14 increase in gross revenues, including gas costs, of 5.52%.

15 **Q: Describe the attachments and schedules you sponsor showing the pertinent**  
16 **calculations related to your testimony.**

17 A: I sponsor the following attachments and schedules:

18 Attachment MHG-1: OUCC Revenue Requirement Schedules

- 19 • Schedule 1: Comparison of Petitioner's and the OUCC's Revenue  
20 Requirements, Gross Revenue Conversion Factor, and Comparison of the  
21 Statement of Operating Income Adjustments.
- 22 • Schedule 2: Westfield Gas' Balance Sheet.
- 23 • Schedule 3: Westfield Gas' Income Statement.
- 24 • Schedule 4: OUCC's Pro Forma Net Operating Income Statement.
- 25 • Schedule 5: OUCC's Pro Forma Revenue Adjustments.
- 26 • Schedule 6: OUCC's Pro Forma Expense Adjustments.

- 1           • Schedule 7: OUCC's Pro Forma Rate Base through December 31, 2021.
- 2           • Schedule 8: OUCC's Pro Forma Capital Structure as of December 31, 2021.
- 3           • Schedule 9: Current and Proposed Monthly Customer Charges.

4 **Q: Please describe the schedules in Attachment MHG-1.**

5 A: The schedules in Attachment MHG-1 contain elements of the OUCC's proposed  
6 revenue requirements as described below:

- 7           • Page 1 of Schedule 1 summarizes the main components of the revenue  
8 requirements, incorporating the OUCC's adjustments to Westfield Gas'  
9 proposed revenue requirements, resulting in the calculation of the OUCC's  
10 recommended revenue increase.
- 11          • Page 2 of Schedule 1 compares each parties' calculation of the revenue  
12 conversion factor. Page 2 of Schedule 1 also includes a calculation to gross  
13 up bad debt, Indiana Utility Regulatory Commission ("IURC") fees, and  
14 taxes based on the OUCC's proposed revenue increase.
- 15          • Page 3 of Schedule 1 shows a comparison of Westfield Gas' and the  
16 OUCC's proposed operating income adjustments at present rates.
- 17          • Schedule 2 is Westfield Gas' balance sheet for the test year ending  
18 December 31, 2021.
- 19          • Schedule 3 is Westfield Gas' income statement for the test year ending  
20 December 31, 2021.
- 21          • Schedule 4 is the Pro Forma Net Operating Income Statement reflecting a  
22 summary of all pro forma revenue and expense adjustments proposed by the

1 OUCC. The OUCC's proposed adjustments yield revised pro forma  
2 revenue, operating expenses, and net operating income, resulting in a  
3 revised proposed rate adjustment.

- 4 • Schedule 5 shows the OUCC's adjustments to Westfield Gas' proposed  
5 revenues.
- 6 • Schedule 6 shows the OUCC's adjustments to Westfield Gas' proposed  
7 expenses, including pro forma present rate taxes other than income taxes.
- 8 • Schedule 7 shows the OUCC's calculation of Westfield Gas' original cost  
9 rate base through December 31, 2021.
- 10 • Schedule 8 reflects the OUCC's calculation of Westfield Gas' capital  
11 structure as of December 31, 2021, including the OUCC's proposed cost of  
12 equity.
- 13 • Schedule 9 shows Westfield Gas' current monthly customer charges and a  
14 comparison of Petitioner's proposed monthly customer charges and the  
15 OUCC's proposed monthly customer charges.

#### **IV. PROPOSED ADJUSTMENTS TO REVENUE REQUIREMENTS**

16 **Q: Are you sponsoring all adjustments shown on Schedule 4 of Attachment**  
17 **MHG-1?**

18 **A:** No. Schedule 4 reflects all the OUCC's operating income and expense adjustments.

19 I am sponsoring the IURC fee and taxes other than income tax adjustments. Details  
20 of my proposed adjustments are shown on Schedule 6. Other operating income and  
21 expense adjustments on Schedule 4 reflect the net result of adjustments sponsored  
22 by OUCC witnesses Linda Devine, LaCresha Vaulx, and Mohab Noureldin. The

1 details of Ms. Devine's adjustments are shown on Public's Exhibit No. 2,  
2 Attachments LMD-1-4. The details of Ms. Vaulx's adjustments are shown on  
3 Public's Exhibit No. 3, Attachments LNV-1-2. The details of Mr. Noureldin's  
4 adjustments are shown on Public's Exhibit No. 4, Attachments MMN-1-3.

5 **Q: Are there any adjustments included in Westfield Gas' proposed revenue**  
6 **requirements the OUCC is not disputing?**

7 A: Yes. The OUCC is not disputing many of the adjustments to revenue and expenses  
8 proposed by Westfield Gas. In the schedule reference column of Attachment MHG-  
9 1, Schedule 4, a designation of "Pet." indicates the OUCC does not dispute the  
10 adjustment proposed by Petitioner. Likewise, in the schedule reference column of  
11 Attachment MHG-1, Schedule 4, adjustments sponsored by OUCC witnesses show  
12 a schedule reference for Schedule 5 or Schedule 6, contained within Attachment  
13 MHG-1.

14 **Q: Are you disputing Petitioner's proposed depreciation and amortization**  
15 **expenses?**

16 A: No. Petitioner is updating its depreciation accrual rates based on a depreciation  
17 study and settlement agreement approved by the Commission in Cause No. 45039  
18 on December 27, 2018. Implementation of the new depreciation accrual rates was  
19 delayed until approval of Westfield Gas' new basic rates and charges as ordered in  
20 Finding No. 4 on page 8 of the Commission Order in Cause No. 45039. My review  
21 of the depreciation rates set forth in Attachment A to the Settlement Agreement  
22 approved in Cause No. 45039 and review of Petitioner's pro forma depreciation  
23 expense calculation in the current Cause confirmed the accuracy of Petitioner's  
24 proposed pro forma depreciation expense. Additionally, Petitioner's removal of



1 acquisition adjustment amortization from test year expenses, as shown on  
2 Petitioner's Exhibit No. 4, Attachment CAJ-2, is proper and accurate. Therefore, I  
3 do not dispute Petitioner's total pro forma depreciation and amortization expense  
4 adjustment.

5 **Q: Please discuss your adjustment to the IURC fee.**

6 A: I do not dispute Westfield Gas' methodology in calculating the IURC fee. The  
7 IURC fee is based on pro forma present rate gas sales revenue including estimated  
8 gas cost revenue as shown on Petitioner's Attachment DBA-1, page 8 of 12. Pro  
9 forma miscellaneous revenue and pro forma bad debt expense is subtracted from  
10 the total pro forma present rate revenue to determine pro forma revenues subject to  
11 the IURC fee, to which the applicable IURC fee rate is applied yielding the pro  
12 forma IURC fee at present rates.

## V. TAXES

13 **Q: Please discuss your conclusions for Westfield Gas' adjustments to taxes.**

14 A: Federal and state income taxes are not included in the revenue requirement in this  
15 Cause. Westfield Gas' ultimate parent company, Citizens Energy Group, does not  
16 pay federal or state income taxes, and therefore, Westfield Gas is also exempt from  
17 income taxes. The only taxes affecting Westfield Gas' revenue requirements are  
18 URT, property taxes, and payroll taxes. I discuss URT below. The OUCC made no  
19 adjustments to Petitioner's payroll taxes. After a review of Petitioner's property tax  
20 calculations and workpapers, I found no reason to dispute Westfield Gas' pro forma  
21 adjustment to property taxes.

## VI. URT REPEAL

1 **Q: Are Petitioner's revenue requirements adjusted to remove URT in accordance**  
2 **with HEA 1002?**

3 A: Yes. HEA 1002 required all IURC-regulated utilities to file adjustments to their  
4 rates and charges reflecting the repeal of the URT no later than May 1, 2022.<sup>1</sup>  
5 Westfield Gas submitted a 30-day filing, identified as 30-Day Filing ID No. 50536,  
6 to remove URT from its existing rates and charges beginning July 1, 2022, the  
7 effective date of the URT repeal. The test year in this Cause ends December 31,  
8 2021 and a full year of URT is therefore embedded in Westfield Gas' test year  
9 revenues and expenses. Petitioner adjusted pro forma operating revenues and tax  
10 expense to remove URT from the revenue requirements. The decrease in URT  
11 revenue (\$42,745) and decrease in URT expense (\$67,162) are different amounts  
12 because URT revenue is recognized when revenue is booked and URT expense is  
13 recognized when the tax is paid. I do not dispute either of Petitioner's pro forma  
14 adjustments to URT revenue or URT expense. Consistent with Petitioner's URT  
15 adjustments and compliance with HEA 1002, I removed URT from my revenue  
16 requirement calculations in Attachment MHG-1 where the URT rate is set to 0.00%  
17 in the Gross Revenue Conversion Factor on Schedule 1, page 2, and OUCC  
18 Expense Adjustment 3 on Schedule 6, page 2. These adjustments remove URT from  
19 the Pro Forma Net Operating Income Statement on Attachment MHG-1, Schedule  
20 4, and the resulting proposed revenue increase on Schedule 1, page 1.

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<sup>1</sup> HEA 1002, Section 15. I.C. §8-1-2-4.2(b).

## **VII. AFFORDABILITY**

1 **Q: Does the OUCC have concerns about the affordability of Westfield Gas' rate**  
2 **request?**

3 A: Yes. Through Indiana Code § 8-1-2-0.5, the Indiana General Assembly declared a  
4 policy recognizing utility service affordability for present and future generations. It  
5 stated affordability should be protected when utilities invest in infrastructure  
6 necessary for system operation and maintenance. In this Cause, Petitioner is  
7 requesting a sizable rate increase reflecting an increased investment in rate base.

8 **Q: What is the magnitude of Westfield Gas' current rate request?**

9 A: Westfield Gas is requesting a \$1,295,861 annual base rate revenue increase,  
10 equating to 40.18% net of gas costs. In Petitioner's prior rate case, through a  
11 Settlement Agreement with the OUCC in Cause No. 44731, approved on April 26,  
12 2017, Westfield Gas received an annual base rate revenue increase of \$111,720,  
13 equating to an increase of 2.85% net of gas costs. Westfield Gas' proposal in this  
14 Cause will increase the bill of a residential customer using 50 therms of gas from  
15 \$29.78 to \$42.19, or 70 therms from \$36.96 to \$52.36, an increase of 41.67%.  
16 (Petitioner's Exhibit No. 6, Attachment SAM-2, Schedule 13, page 1.)

17 **Q: What impact does Westfield Gas' rate base have on the requested rate increase**  
18 **in this Cause?**

19 A: In Petitioner's prior rate case in Cause No. 44731, I calculated Westfield Gas'  
20 original cost rate base at \$7,610,271 as of April 30, 2016. In the current Cause,  
21 Westfield Gas' original cost rate base is \$13,877,485 as of December 31, 2021. In  
22 a span of just over 5 1/2 years, Westfield Gas has increased its investment in rate  
23 base by \$6,267,214, or 82.4%. The magnitude of Petitioner's increased rate base

1 accounts for a considerable amount of Petitioner's proposed revenue increase.

2 Petitioner calculated a return of \$1,258,187 on an original cost rate base of  
3 \$13,877,485. (Petitioner's Exhibit No. 2, Attachment CLJ-1.) In addition to  
4 Westfield Gas' original cost rate base, Petitioner added a fair value increment,  
5 increasing the return on rate base by \$601,709 for a total return on fair value rate  
6 base of \$1,859,896. The resulting revenue increase from Petitioner's rate base with  
7 additional fair value return is shown on Attachment MHG-2, attached to my  
8 testimony. Attachment MHG-2 also shows the effect of removing the additional  
9 fair value return from the revenue requirement calculation in the column titled  
10 "Without FV Increment". Without any other changes to Petitioner's proposed  
11 revenue requirements, removing the additional fair value return lowers the resulting  
12 revenue increase from \$1,295,861 to \$691,757, or from a 40.18% increase to a  
13 21.45% increase. This effect on the revenue increase is before any other  
14 adjustments to the revenue requirements proposed by the OUCC and reflects the  
15 return on Petitioner's increased investment in original cost rate base over the past  
16 5 1/2 years.

17 Consistent with the testimonies of OUCC witnesses Vaulx and Courter, I  
18 use an original cost rate base to calculate revenue requirements in the schedules  
19 attached to my testimony as Attachment MHG-1. The OUCC's proposed revenue  
20 requirements reflect a fair return on Westfield Gas' investment in rate base without  
21 inflating the value over Westfield Gas' original investment. OUCC witness Courter  
22 explains in more detail why an original cost rate base is more appropriate for this  
23 Cause. Westfield Gas' investments in rate base have a significant impact on

1 ratepayers, and affordability must be considered when integrating these  
2 investments into base rates.

3 **Q: Should affordability be a consistent consideration when setting utility rates?**

4 A: Yes. In light of the Indiana General Assembly's stated policy, affordability should  
5 be a constant consideration for all Indiana jurisdictional utilities, as well as the  
6 Commission as it deliberates its decisions. (See Ind. Code § 8-1-2-0.5.) While  
7 investment in utility systems driven by community growth and increased federal  
8 pipeline safety regulations on distribution systems have increased the cost of  
9 providing utility services, affordability is an issue that should be considered in all  
10 investment decisions to provide guidance and help set spending parameters.

11 The OUCC understands the extreme importance of safety, reliability, and  
12 resilience for natural gas infrastructure. However, at the same time customers are  
13 faced with increasing utility costs they must also contend with other financial  
14 pressures, such as rising interest rates during a period of high inflation the country  
15 is currently experiencing. In recognition of the importance of affordability,  
16 examining a fair balance of costs, spreading cost recovery over longer periods of  
17 time, and recognition of original cost investment could help address the financial  
18 impact to the customer.

19 Consistent with the General Assembly's stated policy, the Commission  
20 should only approve necessary and reasonable requests for Westfield Gas to  
21 provide quality gas service at reasonable prices and take steps to moderate the  
22 imposition of higher rates over time.

## **VIII. OUCC RECOMMENDATIONS**

1 **Q: Please summarize your recommendations related to the revenue requirements**  
2 **and resulting revenue increase in this Cause.**

3 A: As shown on Schedule 1 of Attachment MHG-1, the OUCC's adjustments to  
4 Westfield Gas' revenue, operating expenses, and taxes result in a revenue  
5 percentage increase of 12.02%, net of gas cost, for a total recommended revenue  
6 increase of \$390,723. This allows Petitioner to earn a return of \$1,102,011 on  
7 original cost rate base. The resulting pro forma proposed revenue should be  
8 allocated to the various customer rate classes in accordance with a cost-of-service  
9 study based on an original cost rate base as discussed in the testimony of OUCC  
10 witness Krieger.

11 **Q: What are the OUCC's other recommendations in this Cause?**

12 A: I recommend and support removal of the URT from Petitioner's revenue  
13 requirements to comply with repeal of the URT in HEA 1002. I also recommend  
14 the Commission consider the statutory policy of promoting utility investment in  
15 infrastructure while protecting affordability of utility service, and only approve  
16 necessary and reasonable requests for Westfield Gas' provision of quality gas  
17 service at reasonable prices, with steps taken to moderate rate increases over time.  
18 The OUCC supports Indiana's policy of affordability and has offered reasonable  
19 adjustments to the revenue requirements to mitigate the magnitude of Petitioner's  
20 requested base rate increase.

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

22 A: Yes.

**APPENDIX MHG-1 TO TESTIMONY OF  
OUCC WITNESS MARK H. GROSSKOPF**

1 **Q: Please describe your educational background and experience.**

2 A: I graduated from Indiana University in May 1980, receiving a Bachelor of Science  
3 degree in business with a major in accounting. I worked in auditing and accounting  
4 positions at various companies from 1980 to 1995. I joined the OUCC in April of  
5 1995 and have worked as a member of the OUCC's Natural Gas Division since  
6 June of 1999. I became a Certified Public Accountant in November of 1998. I also  
7 completed both weeks of the National Association of Regulatory Utility  
8 Commissioners Annual Regulatory Studies program at Michigan State University.  
9 I completed an additional week of the Advanced Regulatory Studies Program  
10 hosted by the Institute of Public Utilities Regulatory Research and Education at  
11 Michigan State University.

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

13 A: Yes. I have testified as an accounting witness in various causes involving water,  
14 wastewater, electric, and gas utilities, including but not limited to, base rate cases,  
15 Transmission, Distribution, and Storage System Improvement Charge ("TDSIC")  
16 tracker cases, TDSIC 7-Year Plan approval cases, Federally Mandated Cost  
17 Adjustment Mechanism ("FMCA") tracker cases, pipeline safety adjustment cases,  
18 Certificate of Public Convenience and Necessity cases, energy efficiency and  
19 revenue decoupling cases, and Gas Cost Adjustment ("GCA") cases.

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

22 A: I analyzed Petitioner's testimony, exhibits, and workpapers. I analyzed Petitioner's  
23 responses to discovery requests from the OUCC along with other supporting

1            documentation provided by Petitioner.



**Indiana Office of Utility Consumer Counselor  
Cause No. 45761  
Index of Issues, Requests, and Supporting Witnesses<sup>1</sup>**

Subject	GENERAL	Supporting Witness
Test Year	Twelve Months Ended December 31, 2021	Public's Exhibit No. 1: Mark Grosskopf

REVENUE REQUIREMENT			
Subject	OUCC Request	Supporting Witness	Workpaper or Exhibit Reference
Overall Revenue Increase/(Decrease)	<ul style="list-style-type: none"> <li>• Total annual increase in revenue of approximately \$390,723, or 12.02% net of gas costs</li> </ul>	<ul style="list-style-type: none"> <li>• Mark Grosskopf</li> </ul>	<ul style="list-style-type: none"> <li>• Public's Exhibit No. 1, Attachment MHG-1</li> </ul>
Rate Base	<ul style="list-style-type: none"> <li>• Original Cost Rate Base</li> <li>• Fair Value Rate Base</li> </ul>	<ul style="list-style-type: none"> <li>• Mark Grosskopf (Original Cost Rate Base)</li> <li>• LaCresha Vault (Original Cost Rate Base)</li> <li>• Leja Courter (Fair Value Rate Base)</li> </ul>	<ul style="list-style-type: none"> <li>• Public's Exhibit No. 1, Attachments MHG-1 to MHG-2</li> <li>• Public's Exhibit No. 3, Attachment LNV-1</li> <li>• Public's Exhibit No. 5, Attachment LDC-13</li> </ul>
Return on Equity (ROE)	<ul style="list-style-type: none"> <li>• Recommend 9.40% ROE on Original Cost Rate Base</li> <li>• Fair Return on Rate Base</li> </ul>	<ul style="list-style-type: none"> <li>• Mark Grosskopf (Return on Original Cost)</li> <li>• Leja Courter (Return on Original Cost and Fair Value)</li> </ul>	<ul style="list-style-type: none"> <li>• Public's Exhibit No. 1, Attachment MHG-1</li> <li>• Public's Exhibit No. 5</li> </ul>
Weighted Average Cost of Capital (WACC)	<ul style="list-style-type: none"> <li>• Recommend WACC of 7.94% applied to Original Cost Rate Base</li> <li>• Recommend 5.65% WACC on Fair Value Rate Base</li> </ul>	<ul style="list-style-type: none"> <li>• Mark Grosskopf</li> <li>• Leja Courter</li> </ul>	<ul style="list-style-type: none"> <li>• Public's Exhibit No. 1, Attachment MHG-1</li> <li>• Public's Exhibit No. 5</li> </ul>

<sup>1</sup> This Index of the OUCC's case-in-chief is intended to highlight issues and is *not an exhaustive list* of the OUCC's requests in this proceeding. A complete account of the OUCC's requested relief can be found in the OUCC's case-in-chief, including but not limited to its testimony and attachments.

<b>REVENUE REQUIREMENT</b>			
<b>Subject</b>	<b>OUCR Request</b>	<b>Supporting Witness</b>	<b>Workpaper or Exhibit Reference</b>
Depreciation and Amortization	<ul style="list-style-type: none"> <li>• Set new depreciation rates and reflect the resulting depreciation expense based on depreciation study approved in Cause No. 45039</li> <li>• Approve Petitioner's amortization expense adjustment</li> </ul>	<ul style="list-style-type: none"> <li>• Mark Grosskopf</li> </ul>	<ul style="list-style-type: none"> <li>• Public's Exhibit No. 1, Attachment MHG-1</li> </ul>
Taxes	<ul style="list-style-type: none"> <li>• Reflect Repeal of Utility Receipts Tax</li> <li>• Property Taxes</li> <li>• Income Taxes are N/A</li> <li>• Apply Gross Revenue Conversion Factor</li> </ul>	<ul style="list-style-type: none"> <li>• Mark Grosskopf</li> </ul>	<ul style="list-style-type: none"> <li>• Public's Exhibit No. 1, Attachment MHG-1</li> </ul>
Inclusion of Unaccounted For Gas in GCA	<ul style="list-style-type: none"> <li>• Change percentage cap included in the GCA</li> </ul>	<ul style="list-style-type: none"> <li>• Mohab Noureldin</li> </ul>	<ul style="list-style-type: none"> <li>• Public's Exhibit No. 4, Attachment MMN-2</li> </ul>

<b>COST OF SERVICE AND RATE DESIGN</b>			
<b>Subject</b>	<b>OUCR Proposal</b>	<b>Supporting Witness</b>	<b>Workpaper or Exhibit Reference</b>
Class Cost of Service Study (COSS)	<ul style="list-style-type: none"> <li>• Recommend Petitioner's Proposed Cost of Service Study be based on Original Cost Rate Base</li> </ul>	<ul style="list-style-type: none"> <li>• Brien Krieger</li> </ul>	<ul style="list-style-type: none"> <li>• Public's Exhibit No. 6</li> </ul>
Overall Rate Design	<ul style="list-style-type: none"> <li>• Changes to Petitioner's Proposed Monthly Customer Service Charge</li> </ul>	<ul style="list-style-type: none"> <li>• Brien Krieger</li> </ul>	<ul style="list-style-type: none"> <li>• Public's Exhibit No. 6</li> </ul>
Rider Proposals	<ul style="list-style-type: none"> <li>• Continuation of Petitioner's Energy Efficiency Program with stipulations</li> </ul>	<ul style="list-style-type: none"> <li>• Mohab Noureldin</li> </ul>	<ul style="list-style-type: none"> <li>• Public's Exhibit No. 4</li> </ul>
Terms and Conditions of Service and Tariffs	<ul style="list-style-type: none"> <li>• Approval of Petitioner's proposed changes to its Tariff</li> </ul>	<ul style="list-style-type: none"> <li>• Brien Krieger</li> </ul>	<ul style="list-style-type: none"> <li>• Public's Exhibit No. 6</li> </ul>

**Westfield Gas, LLC  
CAUSE NUMBER 45761**

**Comparison of Applicant's and OUCC's  
Revenue Requirements**

	<u>Per Petitioner</u>	<u>Per OUCC</u>	<u>Sch Ref</u>	<u>OUCC More (Less)</u>
Original Cost Rate Base	\$ 13,877,485	\$ 13,877,485	7	\$ 0
Times: Weighted Cost of Capital	9.066%	7.941%	8	-1.13%
Net Operating Income Required for Return on Original Cost Rate Base	1,258,187	1,102,011		(156,176)
Additional Fair Value Return	601,709	-		(601,709)
Total Return on Rate Base	1,859,896	1,102,011		(757,885)
Less: Adjusted Net Operating Income	569,171	712,366	4	143,195
Net Revenue Increase Required	1,290,725	389,645		(901,080)
Gross Revenue Conversion Factor	100.3979%	100.2771%	1	-0.12%
Recommended Revenue Increase	<u>\$ 1,295,861</u>	<u>\$ 390,723</u>		<u>\$ (905,138)</u>
Percentage Increase (Net of Gas Cost Revenue)	<u>40.18%</u>	<u>12.02%</u>		<u>-28.16%</u>
Percentage Increase (Including Gas Cost Revenue)	<u>18.38%</u>	<u>5.52%</u>		<u>-12.86%</u>

**Westfield Gas, LLC**  
**CAUSE NUMBER 45761**

**Gross Revenue Conversion Factor**

	<u>Per Petitioner</u>	<u>Per OUCC</u>	
1 Gross Revenue Change	100.0000%	100.0000%	\$ 390,723
2 Less: Bad Debt Rate	<u>0.280000%</u>	<u>0.160000%</u>	625
3 Sub-total	99.7200%	99.8400%	
4 Less: IURC Fee	<u>0.116337%</u>	<u>0.116337%</u>	455
5 Income Before State Income Taxes	99.603663%	99.723663%	
6 Less: State Income Tax (4.9% of Line 5)	0.0000%	0.000000%	-
7 Utility Receipts Tax (0.00% of Line 3)	<u>0.0000%</u>	<u>0.000000%</u>	-
8 Income Before Federal Income Taxes	99.603663%	99.723663%	
9 Less: Federal Income Tax (21% of Line 8)	<u>0.000000%</u>	<u>0.000000%</u>	<u>1</u>
10 Change in Operating Income	<u>99.603663%</u>	<u>99.723663%</u>	<u>\$ 389,642</u>
11 Gross Revenue Conversion Factor	<u>100.3979%</u>	<u>100.2771%</u>	

Westfield Gas, LLC  
CAUSE NUMBER 45761

Comparison of Net Operating Income Statement Adjustments  
Pro Forma Present Rates

	Petitioner's Pro Forma Adjustments	OUCC's Pro Forma Adjustments	Difference Increase/ (Decrease)
<b>Revenue</b>			
IURT Tax Reduction	\$ (42,745)	\$ (42,745)	\$ -
Billing Exception Adjustment	4,394	4,394	-
Cancel Rebill Adjustment	(119)	(119)	-
New Customer Adjustment	141,674	141,674	-
Weather Normalization Adjustment	90,528	90,528	-
Unbilled Non-Gas Revenue Adjustment	29,427	29,427	-
Gas Cost Adjustment	1,355,808	1,355,808	-
Other Revenue Adjustment	(152,919)	(127,027)	25,892
NTA Removal	(47,351)	(47,351)	-
Special Contract Discount	(1,074)	(1,074)	-
Rounding	13	13	-
Total Revenue Adjustment	<u>1,377,636</u>	<u>1,403,528</u>	<u>25,892</u>
<b>Cost of Goods Sold</b>			
Gas Price Adjustment	1,355,808	1,355,808	-
Miscellaneous	63,767	63,767	-
Total Gas Cost Adjustment	<u>1,419,575</u>	<u>1,419,575</u>	<u>-</u>
<b>Operation and Maintenance Expense</b>			
Amortized Regulatory Expense	156,017	42,550	(113,467)
Net Write-Off Non-Gas Costs	(3,609)	(7,479)	(3,870)
Payroll	14,377	14,377	-
Payroll Taxes	1,398	1,398	-
Line Locate Costs	171,510	171,510	-
Normalization of Costs	11,104	11,104	-
Health Insurance	8,190	8,190	-
Out-of-Period Expenses	3,043	3,043	-
Non-Recurring Expenses	(4,664)	(4,664)	-
Non-Allowed Expenses	(943)	(943)	-
Cloud Computing Amortization	901	901	-
Public Utility Fee	2,482	2,517	35
Total Operation & Maintenance Adjustment	<u>359,806</u>	<u>242,504</u>	<u>(117,302)</u>

Westfield Gas, LLC  
CAUSE NUMBER 45761

Reconciliation of Net Operating Income Statement Adjustments  
Pro Forma Present Rates

	<b>Petitioner's Pro Forma Adjustments</b>	<b>OUCC's Pro Forma Adjustments</b>	<b>Difference Increase/ (Decrease)</b>
<b>Depreciation &amp; Amortization Expense</b>			
Depreciation & Amortization Adjustment	(247,063)	(247,063)	-
Total Depreciation and Amortization Adj.	<u>(247,063)</u>	<u>(247,063)</u>	<u>-</u>
<b>Taxes Other Than Income Taxes</b>			
Pro Forma Change in IURT	(67,162)	(67,162)	-
Pro Forma Change in Property Tax	3,582	3,582	-
Pro Forma Non-Recurring Tax Expense	(4)	(4)	-
Total Taxes Other than Income Taxes	<u>(63,584)</u>	<u>(63,584)</u>	<u>-</u>
Total Operating Expense	<u>1,468,734</u>	<u>1,351,432</u>	<u>-</u>
<b>Net Operating Income</b>	<u>\$ (91,098)</u>	<u>\$ 52,096</u>	<u>\$ 25,892</u>

Westfield Gas, LLC  
CAUSE NUMBER 45761

CONSOLIDATED BALANCE SHEET  
As of December 31, 2021

**ASSETS**

Utility Plant in Service at Original Cost	
Utility Plant in Service	\$18,793,675
Accumulated Depreciation	<u>(5,984,833)</u>
Net Utility Plant in Service at Original Cost	12,808,842
Acquisition Adjustment, net	1,731,348
Construction Work in Progress	680,013
Net Utility Plant in Service	<u>15,220,203</u>
Current Assets:	
Cash on Hand	1,870,181
Accounts Receivable, net	1,172,659
Accrued Utility Revenue	156,469
Natural Gas in Storage	1,157,672
Recoverable Gas Costs	2,183,089
Other Current Assets	<u>391,195</u>
Total Current Assets	<u>6,931,265</u>
Other Assets:	
Deferred Charges	<u>568,525</u>
Total Assets	<u>\$22,719,993</u>

Westfield Gas, LLC  
CAUSE NUMBER 45761

CONSOLIDATED BALANCE SHEET  
As of December 31, 2021

**CAPITALIZATION AND LIABILITIES**

Capitalization and Non-Current Liabilities:

Equity	\$15,109,326
Long-Term Borrowings	4,000,000
Total Capitalization	<u>19,109,326</u>
Non-Current Liabilities	522
Total Capitalization and Non-Current Liabilities	<u>19,109,848</u>

Current Liabilities:

Short-Term Borrowings	1,000,000
Accounts Payable and Accrued Expenses	2,358,380
Customer Deposits	36,500
Other	* 215,265
Total Current Liabilities	<u>3,610,145</u>
Total Capitalization and Liabilities	<u>\$22,719,993</u>

\* Note: On Petitioner's Attachment SEK-1, Total Assets and Total Capitalization and Liabilities differ by \$1,000 because Other Liabilities is shown as \$214,265. Other Liabilities is shown here in the correct amount of \$215,265 as evidenced by wp103 in Volume 1 of the Minimum Standard Filing Requirements supplied by Petitioner, and verified through discovery. This error has no effect on rates in this Cause.



**Westfield Gas, LLC**  
**CAUSE NUMBER 45761**

**INCOME STATEMENT**  
**Twelve Months Ended December 31, 2021**

Operating Revenues	\$5,671,284
Cost of Goods Sold	2,404,341
Gross Margin	<u>3,266,943</u>
Operating Expenses:	
Operations and Maintenance	1,640,499
Depreciation and Amortization	753,704
Taxes	212,470
Total Operating Expenses	<u>2,606,673</u>
Operating Income:	<u>660,270</u>
Other Income:	
Other Income (Expenses), Net	1,011
Interest Charges	(68,141)
Total Other Deductions, Net	<u>(67,130)</u>
Net Income	<u><u>\$593,140</u></u>

Westfield Gas, LLC  
CAUSE NUMBER 45761

Pro Forma Net Operating Income Statement

	Test Year Unadjusted	Pro Forma Adjustments	Sch Ref	Pro Forma at Present Rates	Increase / (Decrease)	Sch Ref	Pro Forma at Proposed Rates
<b>REVENUE</b>							
Test Year Operating Revenues	\$ 5,671,284			\$ 7,074,812	\$ 390,723		\$ 7,465,535
IURT Tax Reduction		\$ (42,745)	Pet.				
Billing Exception Adjustment		4,394	Pet.				
Cancel Rebill Adjustment		(119)	Pet.				
New Customer Adjustment		141,674	Pet.				
Weather Normalization Adjustment		90,528	Pet.				
Unbilled Non-Gas Revenue Adjustment		29,427	Pet.				
Gas Cost Adjustment		1,355,808	Pet.				
Other Revenue Adjustment		(127,027)	5-1				
NTA Removal		(47,351)	Pet.				
Special Contract Discount		(1,074)	Pet.				
Rounding		13	Pet.				
Total Revenue	5,671,284	1,403,528		7,074,812	390,723	1	7,465,535
<b>GAS COST</b>							
Test Year Gas Costs	2,404,341			3,823,916			3,823,916
Gas Price Adjustment		1,355,808	Pet.				
Miscellaneous		63,767	Pet.				
Total Cost of Goods Sold	2,404,341	1,419,575		3,823,916	-		3,823,916
Total Revenue	\$ 3,266,943	\$ (16,047)		\$ 3,250,896	\$ 390,723		\$ 3,641,619
<b>OPERATION &amp; MAINTENANCE EXPENSES</b>							
Test Year Operation & Maintenance Expenses	1,640,499			1,883,003			1,883,628
Amortized Regulatory Expense		42,550	6-1(a)				
Net Write-Off Non-Gas Costs		(7,479)	6-1(b)				
Payroll		14,377	Pet.				
Payroll Taxes		1,398	Pet.				
Line Locate Costs		171,510	Pet.				
Normalization of Costs		11,104	Pet.				
Health Insurance		8,190	Pet.				
Out-of-Period Expenses		3,043	Pet.				
Non-Recurring Expenses		(4,664)	Pet.				
Non-Allowed Expenses		(943)	Pet.		625	1	
Cloud Computing Amortization		901	Pet.				
Public Utility Fee		2,517	6-2				
Total Operation & Maintenance Expenses	1,640,499	242,504		1,883,003	625.00		1,883,628
<b>DEPRECIATION &amp; AMORTIZATION EXPENSE</b>							
Test Year Depreciation & Amortization Expense	753,704			506,641			506,641
Depreciation & Amortization Adjustment		(247,063)	Pet.				
Total Depreciation & Amortization Expense	753,704	(247,063)		506,641	-		506,641
<b>TAXES OTHER THAN INCOME TAXES</b>							
Test Year Taxes	212,470			148,886			149,341
Pro Forma Change in IURT		(67,162)	6-3				
Pro Forma Change in Property Tax		3,582	Pet.				
Pro Forma Non-Recurring Tax Expense		(4)	Pet.		455	1	
Total Taxes Other than Income Taxes	212,470	(63,584)		148,886	455		149,341
Total Operating Expense	\$ 2,606,673	\$ (68,143)		\$ 2,538,530	\$ 1,080		\$ 2,539,610
<b>Net Operating Income</b>	\$ 660,270	\$ 52,096		\$ 712,366	\$ 389,643		\$ 1,102,009

**Westfield Gas, LLC**  
**CAUSE NUMBER 45761**

**OUCR Revenue Adjustments**

**(1)**  
**Other Revenue**

Other Revenue (Public's Exhibit No. 2, Attachment LMD-4)	
Adjustment Increase (Decrease)	<u>\$ (127,027)</u>

**Westfield Gas, LLC**  
**CAUSE NUMBER 45761**

**OUCG Expense Adjustments**

(1)  
**Operation & Maintenance Expenses**

**(a) Rate Case Expense Amortization Adjustment**

Reflects 5-year amortization of Rate Case Expense. (Public's Exhibit No. 3, Attachment LNV-2)

Adjustment Increase (Decrease) \$ 42,550

**(b) Net Write-Off Adjustment**

Decrease expense to lower net write-off of non-gas revenue. (Public's Exhibit No. 4, Attachment MMN-1)

Adjustment Increase (Decrease) \$ (7,479)

**Westfield Gas, LLC**  
**CAUSE NUMBER 45761**

**OUCG Expense Adjustments**

(2)  
**IURC Fee**

To reflect IURC fee associated with pro forma present rate operating revenues

Adjusted Present Rate Operating Revenue	\$ 7,074,812	
Less: Pro Forma Miscellaneous Revenue	(21,391)	
Less: Pro Forma Net Write-Off Non-Gas Costs	(5,160)	
	<hr/>	
Pro Forma Present Rate Revenue Subject to URT	7,048,261	
Times: 2022-2023 IURC Fee	0.1163372%	
Pro Forma IURC Fee	8,200	
Less: Test Year IURC Fee	5,683	
	<hr/>	
Adjustment Increase (Decrease)		<hr/> <hr/> 2,517

(3)  
**Utility Receipts Tax**

To reflect repeal of utility receipt tax (URT) associated with pro forma operating revenues

Pro Forma Margin Revenue @ Present Rates	\$ 3,250,896	
Less: Uncollectible Accounts Expense	(5,160)	
Less: Statutory Exemption	(1,000)	
	<hr/>	
Pro Forma Revenues Subject to URT	3,244,736	
Times: Utility Receipt Tax Rate (Repeal effective July 1, 2022)	0.00%	
Pro Forma Utility Receipt Tax	-	
Less: Test Year Utility Receipt Tax	67,162	
	<hr/>	
Adjustment Increase (Decrease)		<hr/> <hr/> \$ (67,162)

**Westfield Gas, LLC**  
**CAUSE NUMBER 45761**

**Calculation of Pro Forma Original Cost Rate Base  
as of December 31, 2021**

	<b>Per Petitioner</b>	<b>Per OUCC</b>	<b>OUCC More (Less)</b>
Original Cost Utility Plant in Service (UPIS)	\$ 18,793,675	\$ 18,793,675	\$ -
Less: Accumulated Depreciation	<u>(5,984,833)</u>	<u>(5,984,833)</u>	-
Net UPIS at December 31, 2021	<b><u>12,808,842</u></b>	<b><u>12,808,842</u></b>	-
Shared Services Original Cost UPIS	123,561,616	123,561,616	-
Less: Shared Services Accumulated Depreciation	<u>(66,016,845)</u>	<u>(66,016,845)</u>	-
Net Shared Services UPIS at December 31, 2021	<u>57,544,771</u>	<u>57,544,771</u>	-
Net Shared Services UPIS allocated to Westfield Gas @ 1.16%	<b><u>667,519</u></b>	<b><u>667,519</u></b>	-
Net Original Cost UPIS including Shared Service UPIS Allocation	<b>13,476,361</b>	<b>13,476,361</b>	-
Add: Inventory (13 Month Average, Dec. 2020 - Dec. 2021)	<u>401,124</u>	<u>401,124</u>	-
Total Original Cost Rate Base	<b><u>\$ 13,877,485</u></b>	<b><u>\$ 13,877,485</u></b>	<b><u>\$ -</u></b>

**Westfield Gas, LLC**  
**CAUSE NUMBER 45761**

**Pro forma Capital Structure**  
**As of December 31, 2021**

	<u>Amount</u>	<u>Percent of Total</u>	<u>Cost</u>	<u>Weighted Cost</u>
Common Equity	\$ 15,109,326	75.00%	9.40%	7.050%
Short and Long Term Debt	5,000,000	24.82%	3.59%	0.891%
Customer Deposits	36,500	0.18%	0.50%	0.000%
Total Capital	<u>\$ 20,145,826</u>	<u>100.00%</u>		<u>7.941%</u>

**Westfield Gas, LLC**  
**CAUSE NUMBER 45761**

Current and Proposed Monthly Customer Charges

	<u>Current</u>	<u>Petitioner Proposed</u>	<u>OUCC Proposed</u>	<u>OUCC More (Less)</u>
<b>Residential Service</b> <b><u>(Rate D20):</u></b>	\$ 11.83	\$ 16.76	\$ 14.00	\$ (2.76)
<b>Industrial</b> <b><u>(Rate D30):</u></b>	\$ 109.18	\$ 152.20	\$ 152.20	\$ -
<b>Commercial</b> <b><u>(Rate D40):</u></b>	\$ 36.48	\$ 50.56	\$ 50.56	\$ -
<b>Large Volume Interruptible Service</b> <b><u>(Rate D50):</u></b>	\$ 1,142.34	\$ 1,442.69	\$ 1,442.69	\$ -




**Westfield Gas, LLC**  
**CAUSE NO. 45761**

**Comparison of Petitioner's Revenue Requirement**  
**With and Without Additional Fair Value Return Increment**

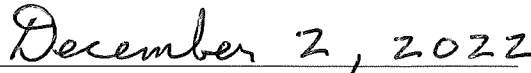
	<u>With Fair Value Increment</u>	<u>Without FV Increment</u>	<u>More (Less)</u>
Original Cost Rate Base	\$ 13,877,485	\$ 13,877,485	\$ -
Times: Weighted Cost of Capital	9.066%	9.066%	0.00%
Net Operating Income Required for Return on Original Cost Rate Base	1,258,187	1,258,187	-
<b>Additional Fair Value Return</b>	<b>601,709</b>	-	<b>(601,709)</b>
Total Return on Rate Base	1,859,896	1,258,187	(601,709)
Less: Adjusted Net Operating Income	569,171	569,171	-
Net Revenue Increase Required	1,290,725	689,016	(601,709)
Gross Revenue Conversion Factor	100.3979%	100.3979%	0.00%
<b>Resulting Revenue Increase</b>	<b>\$ 1,295,861</b>	<b>\$ 691,757</b>	<b>\$ (604,104)</b>
Percentage Increase (Net of Gas Cost Revenue)	40.18%	21.45%	-18.73%
Percentage Increase (Including Gas Cost Revenue)	18.38%	9.81%	-8.57%

**AFFIRMATION**

I affirm, under the penalties for perjury, that the foregoing representations are true.

  
\_\_\_\_\_

Mark H. Grosskopf  
Senior Utility Analyst  
Indiana Office of  
Utility Consumer Counselor  
Cause No. 45761  
Citizens Gas of Westfield, LLC

  
\_\_\_\_\_  
Date

**CERTIFICATE OF SERVICE**

This is to certify that a copy of the foregoing has been served upon the following parties of record in the captioned proceeding by electronic service on December 2, 2022.

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Alejandro Valle  
Lauren Toppen  
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Deputy Consumer Counselor

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