

**STATE OF INDIANA**  
**INDIANA UTILITY REGULATORY COMMISSION**

**APPLICATION OF WESTFIELD GAS,  
LLC, D/B/A CITIZENS GAS  
OF WESTFIELD FOR A CHANGE IN  
ITS GAS COST ADJUSTMENT CHARGE  
FOR THE PERIOD JUNE, JULY,  
AND AUGUST 2021**

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**CAUSE NO. 37389-GCA126**

IURC  
PETITIONER'S  
EXHIBIT NO. 3  
6-13-21 AT  
DATE REPORTER

**PREFILED SUPPLEMENTAL TESTIMONY  
OF  
KENNETH J. FLORA**

**ON BEHALF OF  
WESTFIELD GAS, LLC**

**Applicant's Exhibit No. 3**

**INTRODUCTION**

**Q1. PLEASE STATE YOUR NAME.**

A1. My name is Kenneth J. Flora.

**Q2. DID YOU PREVIOUSLY SUBMIT TESTIMONY IN THIS PROCEEDING ON BEHALF OF WESTFIELD?**

A2. Yes. Applicant's Exhibit No. 1 is my direct testimony in this proceeding, which was filed with the Indiana Utility Regulatory Commission ("Commission" or "IURC") on April 1, 2021.

**Q3. WHAT IS THE PURPOSE OF YOUR SUPPLEMENTAL TESTIMONY?**

A3. The purpose of my supplemental testimony is to provide the Commission with updated information and support for the GCA tariff charges and supporting schedules reflecting the gas cost adjustments that Applicant proposes would become effective for the months of June, July, and August 2021 that are the subject of this GCA126 proceeding.

**GCA UPDATES**

**Q4. PLEASE DESCRIBE APPLICANT'S ATTACHMENTS KJF-6 AND KJF-7.**

A4. Attachment KJF-6 reflects Applicant's updated GCA tariff sheets (Appendix A) which are proposed to be effective for the months of June, July, and August 2021. The rates shown on each sheet of Appendix A are the result of the updated appropriate estimations and reconciliations, as previously authorized by the Commission. Attachment KJF-7 includes updated bill impacts of the proposed GCA rates on a residential heating customer's bill at 5, 10, 15, 20 and 25 dekatherms compared to the rates in effect at the time of the April 1, 2021 filing and compared to the rates in effect one year ago.

1   **Q5.   PLEASE DESCRIBE APPLICANT'S ATTACHMENT KJF-8.**

2   A5.   Attachment KJF-8 consists of all schedules required to be filed in support of the proposed  
3       GCA rates shown in Applicant's Attachment KJF-6. These schedules were prepared in a  
4       manner consistent with Applicant's prior GCA filings and incorporate the changes  
5       approved by the Commission on May 14, 1986 in IURC Cause No. 37091. The  
6       schedules also were updated in compliance with changes approved by the Commission on  
7       March 10, 2010 in Cause No. 43624, and on April 26, 2017 in Cause No. 44731, as well  
8       as generic GCA modifications the Commission approved on August 27, 2014 in Cause  
9       No. 44374.

10   **Q6.   WHAT CHANGES HAVE BEEN MADE TO THE SCHEDULES REFLECTED IN**  
11   **ATTACHMENT KJF-8?**

12   A6.   The following updates have been made to the schedules:

- 13       1.     Schedule 3 has been revised to reflect more recent estimates of commodity  
14             purchases and commodity rates.
- 15       2.     As a result of this updated information, Schedule 1, pages 1 and 2; Schedule 1B;  
16             Schedule 3A; Schedule 3B also have been revised and are attached to my  
17             supplemental testimony.

1 **Q7. WHAT ARE THE GAS COST ADJUSTMENT FACTORS FOR WHICH**  
2 **APPLICANT REQUESTS APPROVAL IN THIS CAUSE?**

3 A7. Applicant is requesting the Commission to approve the gas cost adjustment factors  
4 reflected on Attachment KJF-8, line 27 of Schedule 1, June 2021; Schedule 1, July 2021;  
5 and Schedule 1, August 2021, for use during each of those months. Applicant has  
6 properly applied its current gas cost adjustment factor since its last GCA filing. The  
7 proposed GCA factors conform to the requested tariffs included as Applicant's  
8 Attachment KJF-6.

9 **Q8. IN YOUR OPINION, HAVE ALL OF YOUR ESTIMATIONS BEEN MADE IN A**  
10 **REASONABLE MANNER?**

11 A8. Yes. The rates shown in Attachment KJF-6 are the result of all appropriate estimations  
12 and reconciliations, as previously authorized by the Commission. The estimated gas  
13 costs are based upon index price purchases and physical hedge transactions. The  
14 estimated index price purchases are projected using NYMEX future prices at Henry Hub  
15 for the three-month period, adjusted for basis, fuel, and transportation for delivery to  
16 Applicant's city-gate. The transportation costs are based upon the most recently-  
17 approved FERC tariffs. These indices and tariffs are the same indices by which  
18 Westfield has priced its commodity purchases in the past, as reflected in its GCA  
19 proceedings under this Cause No. 37389.

**MONTHLY PRICE UPDATE MECHANISM**

**Q9. PLEASE DESCRIBE THE SPOT GAS PRICE AND PRICE CAP THE MONTHLY PRICE UPDATE IS SUBJECT TO.**

A9. Based upon the Commission's Order in Cause No. 44374, the spot gas price within Applicant's Monthly Price Update ("MPU") will be priced at NYMEX prices on a day no more than 10 business days prior to the beginning of the calendar month in which the rate will go into effect. The Order in Cause No. 44374 maintains the spot gas price established in the GCA filing is subject to a cap in Applicant's MPU of plus or minus \$1.00. The cap of +/- \$1.00 also applies to fixed and storage gas prices to protect customers from the potential of gas price volatility.

**Q10. WHAT ARE THE MONTHLY SPOT GAS PRICES SUBJECT TO A CAP IN APPLICANT'S MPU FOR JUNE, JULY, AND AUGUST 2021?**

A10. The monthly spot gas prices included in this filing and subject to a cap in Applicant's MPU for June, July, and August 2021 are shown in the table below.

NYMEX Price as of 4/7/2021	
June 2021	\$2.5360
July 2021	\$2.6180
August 2021	\$2.6500

1 **Q11. FOR PURPOSES OF IDENTIFYING THE BENCHMARK PRICES AS A**  
2 **REQUIREMENT OF THE MONTHLY PRICE UPDATE MECHANISM, WHAT**  
3 **ARE THE MONTHLY BENCHMARK PRICES FOR JUNE, JULY, AND**  
4 **AUGUST 2021?**

5 A11. The following table shows the proposed Monthly Benchmark Prices established in this  
6 GCA filing for June, July, and August 2021.

Month/Year	Panhandle First of the Month Benchmark Price	Panhandle Excess Gas Benchmark Price
June 2021	\$2.3882	\$2.9925
July 2021	\$2.4947	\$3.0990
August 2021	\$2.5330	\$3.1373

7 **CONCLUSION**

8 **Q12. ARE YOU GENERALLY FAMILIAR WITH I.C. § 8-1-2-42(G)?**

9 A12. Yes, I am.

10 **Q13. DO EXHIBIT NO. 3 AND THE ATTACHMENTS WHICH YOU ARE**  
11 **SPONSORING CONFORM TO THE REQUIREMENTS OF I.C. § 8-1-2-42(G)?**

12 A13. Yes. In my opinion, Applicant has made every reasonable effort to acquire long-term gas  
13 supplies so as to provide gas to its retail customers at the lowest gas cost reasonably  
14 possible. I believe that the estimate of prospective average gas costs for future recovery  
15 periods is reasonable.

1   **Q14. IN YOUR OPINION, ARE THE GCA FACTORS REQUESTED IN THIS**  
2       **APPLICATION MATERIALLY ACCURATE?**


3   A14. Yes.

4   **Q15. DOES THIS CONCLUDE YOUR PREFILED SUPPLEMENTAL TESTIMONY?**

5   A15. Yes, it does.

**VERIFICATION**

The undersigned affirms under the penalties for perjury that the foregoing testimony is true to the best of his knowledge, information and belief.

  
Kenneth J. Flora



**Citizens Gas of Westfield**

**2020 N. Meridian Street**

**Indianapolis, Indiana 46202**

**Ninety-Third Revised Page No. 300**

**Superseding Substitute Ninety-Second Revised Page No. 300**

**APPENDIX A**

**CURRENT GAS SUPPLY CHARGES**

Listed below are the charges applicable to the Company's Gas Supply Services for all Therms delivered on or after June 1, 2021.

**Gas Supply Charge: \$ Per Therm**

Gas Rate D20	Gas Supply Charge	\$0.7363
Gas Rate D30	Gas Supply Charge	\$0.7363
Gas Rate D40	Gas Supply Charge	\$0.7363
Gas Rate D50	Gas Supply Charge	\$0.7363

**Citizens Gas of Westfield  
2020 N. Meridian Street  
Indianapolis, Indiana 46202**

**Ninety-Fourth Revised Page No. 300  
Superseding Ninety-Third Revised Page No. 300**

**APPENDIX A**

**CURRENT GAS SUPPLY CHARGES**

Listed below are the charges applicable to the Company's Gas Supply Services for all Therms delivered on or after July 1, 2021.

**Gas Supply Charge: \$ Per Therm**

Gas Rate D20	Gas Supply Charge	\$0.7519
Gas Rate D30	Gas Supply Charge	\$0.7519
Gas Rate D40	Gas Supply Charge	\$0.7519
Gas Rate D50	Gas Supply Charge	\$0.7519

**Citizens Gas of Westfield  
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**Ninety-Fifth Revised Page No. 300  
Superseding Ninety-Fourth Revised Page No. 300**

**APPENDIX A**

**CURRENT GAS SUPPLY CHARGES**

Listed below are the charges applicable to the Company's Gas Supply Services for all Therms delivered on or after August 1, 2021.

**Gas Supply Charge: \$ Per Therm**

Gas Rate D20	Gas Supply Charge	\$0.7710
Gas Rate D30	Gas Supply Charge	\$0.7710
Gas Rate D40	Gas Supply Charge	\$0.7710
Gas Rate D50	Gas Supply Charge	\$0.7710

WESTFIELD GAS, LLC

Impact Statement for Average Residential Heating Customers

Proposed GCA Factor June 2021  
vs.  
Currently Approved GCA Factor April 2021

Table No. 1

Consumption Dth	Bill At Proposed GCA Factor \$7.3630	Bill At Current GCA Factor \$3.2070	Dollar Increase (Decrease)	Percent Change
5	\$69.07	\$48.01	\$21.06	43.87 %
10	126.14	84.02	42.12	50.13 %
15	179.12	115.94	63.18	54.49 %
20	229.37	145.13	84.24	58.04 %
25	279.62	174.32	105.30	60.41 %

Proposed GCA Factor June 2021  
vs.  
Approved GCA Factor June 2020

Table No. 2

Consumption Dth	Bill At Proposed GCA Factor \$7.3630	Bill At Prior Year's GCA Factor \$4.3840	Dollar Increase (Decrease)	Percent Change
5	\$69.07	\$53.90	\$15.17	28.14 %
10	126.14	95.79	30.35	31.68 %
15	179.12	133.59	45.53	34.08 %
20	229.37	168.67	60.70	35.99 %
25	279.62	203.74	75.88	37.24 %

**WESTFIELD GAS, LLC**

**Impact Statement for Average Residential Heating Customers**

Proposed GCA Factor July 2021  
vs.  
Currently Approved GCA Factor April 2021

Table No. 1

Consumption Dth	Bill At Proposed GCA Factor \$7.5190	Bill At Current GCA Factor \$3.2070	Dollar Increase (Decrease)	Percent Change
5	\$69.85	\$48.01	\$21.84	45.49 %
10	127.70	84.02	43.68	51.99 %
15	181.46	115.94	65.52	56.51 %
20	232.49	145.13	87.36	60.19 %
25	283.52	174.32	109.20	62.64 %

Proposed GCA Factor July 2021  
vs.  
Approved GCA Factor July 2020

Table No. 2

Consumption Dth	Bill At Proposed GCA Factor \$7.5190	Bill At Prior Year's GCA Factor \$4.1660	Dollar Increase (Decrease)	Percent Change
5	\$69.85	\$52.81	\$17.04	32.27 %
10	127.70	93.61	34.09	36.42 %
15	181.46	130.32	51.14	39.24 %
20	232.49	164.31	68.18	41.49 %
25	283.52	198.29	85.23	42.98 %

WESTFIELD GAS, LLC

Impact Statement for Average Residential Heating Customers

Proposed GCA Factor August 2021  
vs.  
Currently Approved GCA Factor April 2021

Table No. 1

Consumption Dth	Bill At Proposed GCA Factor \$7.7100	Bill At Current GCA Factor \$3.2070	Dollar Increase (Decrease)	Percent Change
5	\$70.81	\$48.01	\$22.80	47.49 %
10	129.61	84.02	45.59	54.26 %
15	184.32	115.94	68.38	58.98 %
20	236.31	145.13	91.18	62.83 %
25	288.29	174.32	113.97	65.38 %

Proposed GCA Factor August 2021  
vs.  
Approved GCA Factor August 2020

Table No. 2

Consumption Dth	Bill At Proposed GCA Factor \$7.7100	Bill At Prior Year's GCA Factor \$4.2990	Dollar Increase (Decrease)	Percent Change
5	\$70.81	\$53.47	\$17.34	32.43 %
10	129.61	94.94	34.67	36.52 %
15	184.32	132.32	52.00	39.30 %
20	236.31	166.97	69.34	41.53 %
25	288.29	201.62	86.67	42.99 %

Westfield Gas, LLC  
Determination of Gas Cost Adjustment (GCA) Charge  
Estimated for the Period June, 2021  
To Be Applied to the June, 2021 Gas Sales

Line No.	A Demand	B Commodity and Other	C Total
<u>Estimated Cost of Gas</u>			
1 Purchased gas cost (Schedule 3, ln 4)	\$24,460	\$22,297	\$46,757
2 Panhandle Winter Storage Costs (Schedule 4, ln 3)	-	0	0
3 Gas (injected into) withdrawn from storage - net cost (Schedule 5, ln 2)	0	0	0
4 Total estimated cost of gas (ln 1 + ln 2 + ln 3)	\$24,460	\$22,297	\$46,757
5 Total gas cost variance (Schedule 12B, ln 15 * Schedule 2, ln 23)	-	18,834	18,834
6 Dollars to be refunded (Schedule 12A, ln 13 * Schedule 2, ln 23)	-	0	0
7 Excess return reduction (Sch. 18, ln 26 * Sch 2, ln 23)	-	0	0
8 Total cost to be recovered through GCA (ln 4 + ln 5 - ln 6 - ln 7)	<u>\$24,460</u>	<u>\$41,131</u>	<u>\$65,591</u>
9 Net write-off recovery costs (ln 8, col. C * 0.30%)			<u>197</u>
10 Total cost to be recovered through GCA (ln 8 + ln 9)			<u>\$65,788</u>
11 Net write-off recovery costs (ln 9)			\$197
12 Sales subject to GCA - Dth (Sch. 2, ln 1)			<u>9,061</u>
13 Net write-off recovery cost per unit sales (ln 11 / ln 12)			<u>\$0.022</u>

Westfield Gas, LLC  
Determination of Gas Cost Adjustment (GCA) Charge  
Estimated for the Period June, 2021  
To Be Applied to June, 2021 Gas Sales

Line No.	<u>Gas Cost Adjustment Rate</u>	
14	Total variance (ln 5)	\$18,834
15	Dollars to be refunded (ln 6)	0
16	Excess return reduction (ln 7)	0
17	Other non-demand gas costs (ln 4 col. B - ln 2 col. B)	<u>22,297</u>
18	Total quarterly non-demand costs to be recovered by GCA (ln 14 - ln 15 - ln 16 + ln 17)	\$41,131
19	Sales subject to GCA - Dth (Schedule 2, ln 1)	<u>9,061</u>
20	Total quarterly non-demand costs per unit sales (ln 18 / ln 19)	<u><u>\$4.539</u></u>
21	Pipeline demand costs (ln 4, col A)	\$24,460
22	Sales subject to GCA - Dth (Schedule 2, ln 1)	<u>9,061</u>
23	Pipeline demand cost to be recovered by GCA (ln 21 / ln 22)	<u><u>\$2.699</u></u>
24	Net write-off recovery cost (ln. 13)	\$0.022
25	Panhandle Winter Storage Costs (Schedule 4, ln 5)	<u>0.000</u>
26	Total cost to be recovered per unit sales (ln 20 + ln 23 + ln 24 + ln 25)	\$7.260
27	Gas cost adjustment charge modified for Utility Gross Receipts Tax ((line 26 / (1 -1.4% ))	<u><u>\$7.363</u></u>



Westfield Gas, LLC  
Determination of Gas Cost Adjustment (GCA) Charge  
Estimated for the Period July, 2021  
To Be Applied to the July, 2021 Gas Sales

Line No.	A Demand	B Commodity and Other	C Total	
<u>Estimated Cost of Gas</u>				
1	Purchased gas cost (Schedule 3, ln 8)	\$24,460	\$22,339	\$46,799
2	Panhandle Winter Storage Costs (Schedule 4, ln 3)	-	0	0
3	Gas (injected into) withdrawn from storage - net cost (Schedule 5, ln 4)	0	0	0
4	Total estimated cost of gas (ln 1 + ln 2 + ln 3)	\$24,460	\$22,339	\$46,799
5	Total gas cost variance (Schedule 12B, ln 15 * Schedule 2, ln 24)	-	18,306	18,306
6	Dollars to be refunded (Schedule 12A, ln 13 * Schedule 2, ln 24)	-	0	0
7	Excess return reduction (Sch. 18, ln 26 * Sch 2, ln 24)	-	0	0
8	Total cost to be recovered through GCA (ln 4 + ln 5 - ln 6 - ln 7)	\$24,460	\$40,645	\$65,105
9	Net write-off recovery costs (ln 8, col. C * 0.30%)			195
10	Total cost to be recovered through GCA (ln 8 + ln 9)			\$65,300
11	Net write-off recovery costs (ln 9)			\$195
12	Sales subject to GCA - Dth (Sch. 2, ln 2)			8,807
13	Net write-off recovery cost per unit sales (ln 11 / ln 12)			\$0.022

Westfield Gas, LLC  
Determination of Gas Cost Adjustment (GCA) Charge  
Estimated for the Period July, 2021  
To Be Applied to July, 2021 Gas Sales

Line No.	<u>Gas Cost Adjustment Rate</u>	
14	Total variance (ln 5)	\$18,306
15	Dollars to be refunded (ln 6)	0
16	Excess return reduction (ln 7)	0
17	Other non-demand gas costs (ln 4 col. B - ln 2 col. B)	<u>22,339</u>
18	Total quarterly non-demand costs to be recovered by GCA (ln 14 - ln 15 - ln 16 + ln 17)	\$40,645
19	Sales subject to GCA - Dth (Schedule 2, ln 2)	<u>8,807</u>
20	Total quarterly non-demand costs per unit sales (ln 18 / ln 19)	<u>\$4.615</u>
21	Pipeline demand costs (ln 4, col A)	\$24,460
22	Sales subject to GCA - Dth (Schedule 2, ln 2)	<u>8,807</u>
23	Pipeline demand cost to be recovered by GCA (ln 21 / ln 22)	<u>\$2.777</u>
24	Net write-off recovery cost (ln. 13)	\$0.022
25	Panhandle Winter Storage Costs (Schedule 4, ln 5)	<u>0.000</u>
26	Total cost to be recovered per unit sales (ln 20 + ln 23 + ln 24 + ln 25)	\$7.414
27	Gas cost adjustment charge modified for Utility Gross Receipts Tax ((line 26 / (1 -1.4% ))	<u>\$7.519</u>

Westfield Gas, LLC  
Determination of Gas Cost Adjustment (GCA) Charge  
Estimated for the Period August, 2021  
To Be Applied to the August, 2021 Gas Sales

Line No.	A Demand	B Commodity and Other	C Total
<u>Estimated Cost of Gas</u>			
1 Purchased gas cost (Schedule 3, ln 12)	\$24,460	\$21,698	\$46,158
2 Panhandle Winter Storage Costs (Schedule 4, ln 3)	-	0	0
3 Gas (injected into) withdrawn from storage - net cost (Schedule 5, ln 6)	<u>0</u>	<u>0</u>	<u>0</u>
4 Total estimated cost of gas (ln 1 + ln 2 + ln 3)	\$24,460	\$21,698	\$46,158
5 Total gas cost variance (Schedule 12B, ln 15 * Schedule 2, ln 25)	-	17,444	17,444
6 Dollars to be refunded (Schedule 12A, ln 13 * Schedule 2, ln 25)	-	0	0
7 Excess return reduction (Sch. 18, ln 26 * Sch 2, ln 25)	<u>-</u>	<u>0</u>	<u>0</u>
8 Total cost to be recovered through GCA (ln 4 + ln 5 - ln 6 - ln 7)	<u>\$24,460</u>	<u>\$39,142</u>	<u>\$63,602</u>
9 Net write-off recovery costs (ln 8, col. C * 0.30%)			<u>191</u>
10 Total cost to be recovered through GCA (ln 8 + ln 9)			<u>\$63,793</u>
11 Net write-off recovery costs (ln 9)			\$191
12 Sales subject to GCA - Dth (Sch. 2, ln 3)			<u>8,392</u>
13 Net write-off recovery cost per unit sales (ln 11 / ln 12)			<u>\$0.023</u>

Westfield Gas, LLC  
Determination of Gas Cost Adjustment (GCA) Charge  
Estimated for the Period August, 2021  
To Be Applied to August, 2021 Gas Sales

Line No.	<u>Gas Cost Adjustment Rate</u>	
14	Total variance (ln 5)	\$17,444
15	Dollars to be refunded (ln 6)	0
16	Excess return reduction (ln 7)	0
17	Other non-demand gas costs (ln 4 col. B - ln 2 col. B)	<u>21,698</u>
18	Total quarterly non-demand costs to be recovered by GCA (ln 14 - ln 15 - ln 16 + ln 17)	\$39,142
19	Sales subject to GCA - Dth (Schedule 2, ln 3)	<u>8,392</u>
20	Total quarterly non-demand costs per unit sales (ln 18 / ln 19)	<u><u>\$4.664</u></u>
21	Pipeline demand costs (ln 4, col A)	\$24,460
22	Sales subject to GCA - Dth (Schedule 2, ln 3)	<u>8,392</u>
23	Pipeline demand cost to be recovered by GCA (ln 21 / ln 22)	<u><u>\$2.915</u></u>
24	Net write-off recovery cost (ln. 13)	\$0.023
25	Panhandle Winter Storage Costs (Schedule 4, ln 5)	<u>\$0.000</u>
26	Total cost to be recovered per unit sales (ln 20 + ln 23 + ln 24 + ln 25)	\$7.602
27	Gas cost adjustment charge modified for Utility Gross Receipts Tax ((line 26 / (1 -1.4% ))	<u><u>\$7.710</u></u>

Westfield Gas, LLC  
Determination of Gas Cost Adjustment (GCA) Charge  
Estimated June, 2021  
UAF Component in Rates (\$/DTH)

Line No.	A Total
1 Volume of pipeline gas purchases - Dths (Sch. 3)	9,208
2 Volume of Gas (injected into) / withdrawn from storage - Dths (Sch. 3B)	<u>0</u>
3 Total volume available for sale - Dths	9,208
4 UAF Percentage 1.62%	<u>1.620%</u>
5 UAF Volumes (ln 3 * ln 4) - Dths	149
6 Average Commodity Rate - Sch. 3A	<u>\$2.4215</u>
7 UAF Costs (ln 5 * ln 6)	\$361
8 Retail sales volumes - Sch. 2, ln 1	<u>9,061</u>
9 UAF Component in rates - \$ per Dth (ln 7 / ln 8) 1/	<u><u>\$0.0398</u></u>

1/ For informational purposes only

Westfield Gas, LLC  
Determination of Gas Cost Adjustment (GCA) Charge  
Estimated July, 2021  
UAF Component in Rates (\$/DTH)

Line No.	A Total
1 Volume of pipeline gas purchases - Dths (Sch. 3)	8,950
2 Volume of Gas (injected into) / withdrawn from storage - Dths (Sch. 3B)	<u>0</u>
3 Total volume available for sale - Dths	8,950
4 UAF Percentage 1.62%	<u>1.620%</u>
5 UAF Volumes (ln 3 * ln 4) - Dths	145
6 Average Commodity Rate - Sch. 3A	<u>\$2.4960</u>
7 UAF Costs (ln 5 * ln 6)	\$362
8 Retail sales volumes - Sch. 2, ln 2	<u>8,807</u>
9 UAF Component in rates - \$ per Dth (ln 7 / ln 8) 1/	<u><u>\$0.0411</u></u>

1/ For informational purposes only

Westfield Gas, LLC  
Determination of Gas Cost Adjustment (GCA) Charge  
Estimated August, 2021  
UAF Component in Rates (\$/DTH)

<u>Line No.</u>		<u>A Total</u>
1	Volume of pipeline gas purchases - Dths (Sch. 3)	8,528
2	Volume of Gas (injected into) / withdrawn from storage - Dths (Sch. 3B)	<u>0</u>
3	Total volume available for sale - Dths	8,528
4	UAF Percentage 1.62%	<u>1.620%</u>
5	UAF Volumes (ln 3 * ln 4) - Dths	138
6	Average Commodity Rate - Sch. 3A	<u>\$2.5443</u>
7	UAF Costs (ln 5 * ln 6)	\$351
8	Retail sales volumes - Sch. 2, ln 3	<u>8,392</u>
9	UAF Component in rates - \$ per Dth (ln 7 / ln 8) 1/	<u><u>\$0.0418</u></u>

1/ For informational purposes only

Westfield Gas, LLC  
Estimated Retail Sales Volume for Twelve Months Ending May, 2022

Line No.	Month	Total Retail Sales Volume Subject To GCA
1	June	9,061
2	July	8,807
3	August	8,392
4	First Quarter	<u>26,260</u>
5	September	13,975
6	October	24,460
7	November	59,559
8	Second Quarter	<u>97,994</u>
9	December	100,043
10	January, 2022	121,076
11	February	105,830
12	Third Quarter	<u>326,949</u>
13	March	71,841
14	April	38,940
15	May	21,138
16	Fourth Quarter	<u>131,919</u>
17	Total Sales - Dth	<u><u>583,122</u></u>

Quarterly Retail Allocation Factor

18	First Quarter (ln 4 / ln 17)	4.5033%
19	Second Quarter (ln 8 / ln 17)	16.8051%
20	Third Quarter (ln 12 / ln 17)	56.0687%
21	Fourth Quarter (ln 16 / ln 17)	<u>22.6229%</u>
22	Total (ln 18 + ln 19 + ln 20 + ln 21)	<u><u>100.0000%</u></u>

Monthly Retail Allocation Factor

23	First Month (ln 1 / ln 4)	34.5050%
24	Second Month (ln 2 / ln 4)	33.5377%
25	Third Month (ln 3 / ln 4)	<u>31.9573%</u>
26	Total (ln 23 + ln 24 + ln 25)	<u><u>100.0000%</u></u>



Westfield Gas, LLC  
Purchased Gas Cost - Estimated  
For June, July, and August 2021

		A	B	C	D	E
		Estimated Purchases	Supplier Rates Estimated		Estimated Costs	
Line No.	Month and Supplier	Commodity Dth	Commodity \$/DTH	Demand	Commodity (A x B)	Total (C + D)
	June, 2021					
	Exelon Generation, LLC					
1	Panhandle First of Month Purchases	6,778	\$2.3882	\$24,460	\$16,187	\$40,647
2	Fixed Price Purchases	2,430	2.2976		5,583	5,583
3	Hedging Transaction Costs				527	527
4	Excess Gas Purchases	0	0.0000		0	0
5	Sub-Total	9,208		\$24,460	\$22,297	\$46,757
	July, 2021					
	Exelon Generation, LLC					
6	Panhandle First of Month Purchases	7,059	\$2.4947	\$24,460	\$17,610	\$42,070
7	Fixed Price Purchases	1,891	2.2409		4,238	4,238
8	Hedging Transaction Costs				491	491
9	Excess Gas Purchases	0	0.0000		0	0
10	Sub-Total	8,950		\$24,460	\$22,339	\$46,799
	August, 2021					
	Exelon Generation, LLC					
11	Panhandle First of Month Purchases	7,133	\$2.5330	\$24,460	\$18,068	\$42,528
12	Fixed Price Purchases	1,395	2.2553		3,146	3,146
13	Hedging Transaction Costs				484	484
14	Excess Gas Purchases	0	0.0000		0	0
15	Sub-Total	8,528		\$24,460	\$21,698	\$46,158
16	Grand Total (In 5 + In 10 + In 15)	26,686		\$73,380	\$66,334	\$139,714

Westfield Gas, LLC  
Calculation of the Projected Average Pipeline Rates

Line No	Description	June, 2021
	<u>Commodity Volumes (Dth)</u>	
	Purchases:	
1	Panhandle First of Month Purchases (Sch. 3)	6,778
2	Fixed Price Purchases (Sch. 3)	2,430
3	Excess Gas Purchases (Sch. 3)	<u>0</u>
4	Total Volumes (Ln 1 + Ln 2 + Ln 3)	<u>9,208</u>
	<u>Demand Rate</u>	
5	Total Demand Costs (Sch. 3)	<u>\$24,460</u>
6	Demand Cost per Dth (Ln 5 / Ln 4)	<u><u>\$2.6564</u></u>
	<u>Commodity Rate</u>	
7	Panhandle First of Month Purchases (Sch. 3)	\$2.3882
8	Fixed Price Purchases (Sch. 3)	\$2.2976
9	Excess Gas Purchases (Sch. 3)	\$0.0000
	<u>Commodity Costs</u>	
10	Panhandle First of Month Purchases (Ln 1 x Ln 7)	\$16,187
11	Fixed Price Purchases (Ln 2 x Ln 8)	\$5,583
12	Hedging Transaction Costs (Sch. 3)	\$527
13	Excess Gas Purchases (Ln 3 x Ln 9)	\$0
14	Subtotal (Ln 10 + Ln 11 + Ln 12 + Ln 13)	<u>\$22,297</u>
15	Commodity Cost per Dth (Ln 14 / Ln 4)	\$2.4215
16	Total Average Rate per Dth (Ln 6 + Ln 15)	<u><u>\$5.0779</u></u>

Westfield Gas, LLC  
Calculation of the Projected Average Pipeline Rates

Line No	Description	July, 2021
	<u>Commodity Volumes (Dth)</u>	
	Purchases:	
1	Panhandle First of Month Purchases (Sch. 3)	7,059
2	Fixed Price Purchases (Sch. 3)	1,891
3	Excess Gas Purchases (Sch. 3)	<u>0</u>
4	Total Volumes (Ln 1 + Ln 2 + Ln 3)	<u>8,950</u>
	<u>Demand Rate</u>	
5	Total Demand Costs (Sch. 3)	<u>\$24,460</u>
6	Demand Cost per Dth (Ln 5 / Ln 4)	<u><u>\$2.7330</u></u>
	<u>Commodity Rate</u>	
7	Panhandle First of Month Purchases (Sch. 3)	\$2.4947
8	Fixed Price Purchases (Sch. 3)	\$2.2409
9	Excess Gas Purchases (Sch. 3)	\$0.0000
	<u>Commodity Costs</u>	
10	Panhandle First of Month Purchases (Ln 1 x Ln 7)	\$17,610
11	Fixed Price Purchases (Ln 2 x Ln 8)	\$4,238
12	Hedging Transaction Costs (Sch. 3)	\$491
13	Excess Gas Purchases (Ln 3 x Ln 9)	\$0
14	Subtotal (Ln 10 + Ln 11 + Ln 12 + Ln 13)	<u><u>\$22,339</u></u>
15	Commodity Cost per Dth (Ln 14 / Ln 4)	\$2.4960
16	Total Average Rate per Dth (Ln 6 + Ln 15)	<u><u>\$5.2290</u></u>

Westfield Gas, LLC  
Calculation of the Projected Average Pipeline Rates

Line No	Description	August, 2021
	<u>Commodity Volumes (Dth)</u>	
	Purchases:	
1	Panhandle First of Month Purchases (Sch. 3)	7,133
2	Fixed Price Purchases (Sch. 3)	1,395
3	Excess Gas Purchases (Sch. 3)	<u>0</u>
4	Total Volumes (Ln 1 + Ln 2 + Ln 3)	<u>8,528</u>
	<u>Demand Rate</u>	
5	Total Demand Costs (Sch. 3)	<u>\$24,460</u>
6	Demand Cost per Dth (Ln 5 / Ln 4)	<u><u>\$2.8682</u></u>
	<u>Commodity Rate</u>	
7	Panhandle First of Month Purchases (Sch. 3)	\$2.5330
8	Fixed Price Purchases (Sch. 3)	\$2.2553
9	Excess Gas Purchases (Sch. 3)	\$0.0000
	<u>Commodity Costs</u>	
10	Panhandle First of Month Purchases (Ln 1 x Ln 7)	\$18,068
11	Fixed Price Purchases (Ln 2 x Ln 8)	\$3,146
12	Hedging Transaction Costs (Sch. 3)	\$484
13	Excess Gas Purchases (Ln 3 x Ln 9)	\$0
14	Subtotal (Ln 10 + Ln 11 + Ln 12 + Ln 13)	<u><u>\$21,698</u></u>
15	Commodity Cost per Dth (Ln 14 / Ln 4)	\$2.5443
16	Total Average Rate per Dth (Ln 6 + Ln 15)	<u><u>\$5.4125</u></u>

Westfield Gas, LLC  
Estimated Information  
June, July, August 2021

A		B	C	D	E
		Volumes in Dth	Commodity Cost per Dth	Percent of Total Col. B/Gross Purchase Vols.	References
Line No.	June, 2021				
1	Fixed Price Purchases	2,430	\$2.2976	26.39%	Schedule 3, In 2
2	Panhandle First of Month Purchases	6,778	2.3882	73.61%	Schedule 3, In 1
3	Excess Gas Purchases	0	0.0000	0.00%	Schedule 3, In 3
4	Net Withdrawal	0	0.0000	0.00%	Schedule 4 & Schedule 5A
5	Gross Injection	0	0.0000		Schedule 4 & Schedule 5A
6	Total Volumes	9,208		100.00%	In 1 + In 2 + In 3 + In 4 + In 5
		Volumes in Dth	Commodity Cost per Dth	Percent of Total Col. B/Gross Purchase Vols.	References
Line No.	July, 2021				
7	Fixed Price Purchases	1,891	\$2.2409	21.13%	Schedule 3, In 6
8	Panhandle First of Month Purchases	7,059	2.4947	78.87%	Schedule 3, In 5
9	Excess Gas Purchases	0	0.0000	0.00%	Schedule 3, In 7
10	Net Withdrawal	0	0.0000	0.00%	Schedule 4 & Schedule 5A
11	Gross Injection	0	0.0000		Schedule 4 & Schedule 5A
12	Total Volumes	8,950		100.00%	In 7 + In 8 + In 9 + In 10 + In 11
		Volumes in Dth	Commodity Cost per Dth	Percent of Total Col. B/Gross Purchase Vols.	References
Line No.	August, 2021				
13	Fixed Price Purchases	1,395	\$2.2553	16.36%	Schedule 3, In 10
14	Panhandle First of Month Purchases	7,133	2.5330	83.64%	Schedule 3, In 9
15	Excess Gas Purchases	0	0.0000	0.00%	Schedule 3, In 11
16	Net Withdrawal	0	0.0000	0.00%	Schedule 4 & Schedule 5A
17	Gross Injection	0	0.0000		Schedule 4 & Schedule 5A
18	Total Volumes	8,528		100.00%	In 13 + In 14 + In 15 + In 16 + In 17

Note: All Westfield Gas, LLC gas purchases are on the Panhandle Eastern Pipeline

Westfield Gas, LLC  
Panhandle Winter Storage  
June, 2021

Ln. No.	Calculation of Panhandle Winter Storage Costs / Unit
1	Monthly fixed costs
2	Monthly variable costs (ln 8)
3	Total monthly costs (ln 1 + ln 2)
4	Estimated monthly sales - Dth (Sch 2, ln 1)
5	Total storage monthly costs per unit sales (ln 3 / ln 4)

\$0
0
\$0
9,061
\$0.000

Calculation of Monthly Variable Costs		A	B	C	D	E
June, 2021		Volumes			Compressor Fuel Rate	Total Compressor Fuel Cost
		Inject.	W/Drl.	Comp. Fuel		
6	Injection (Net) / Withdrawal (Gross)	0	0	0	\$0.0000	\$0
7	Injection (Gross) / Withdrawal (Net)	0	0			
8	Subtotal					\$0

Westfield Gas, LLC  
Panhandle Winter Storage  
July, 2021

Ln.  
No. Calculation of Panhandle Winter Storage Costs / Unit

1	Monthly fixed costs	\$0
2	Monthly variable costs (ln 8)	<u>0</u>
3	Total monthly costs (ln 1 + ln 2)	\$0
4	Estimated monthly sales - Dth (Sch 2, ln 2)	<u>8,807</u>
5	Total storage monthly costs per unit sales (ln 3 / ln 4)	<u><u>\$0.000</u></u>

Calculation of Monthly Variable Costs

		A	B	C	D	E
		Volumes			Compressor Fuel Rate	Total Compressor Fuel Cost
July, 2021		Inject.	W/Drl.	Comp. Fuel		
6	Injection (Net) / Withdrawal (Gross)	0	0	0	\$0.0000	\$0
7	Injection (Gross) / Withdrawal (Net)	0	0			
8	Subtotal					<u><u>\$0</u></u>

Westfield Gas, LLC  
Panhandle Winter Storage  
August, 2021

Ln.  
No. Calculation of Panhandle Winter Storage Costs / Unit

1	Monthly fixed costs	\$0
2	Monthly variable costs (ln 8)	<u>0</u>
3	Total monthly costs (ln 1 + ln 2)	\$0
4	Estimated monthly sales - Dth (Sch 2, ln 3)	<u>8,392</u>
5	Total storage monthly costs per unit sales (ln 3 / ln 4)	<u><u>\$0.000</u></u>

Calculation of Monthly Variable Costs

		A	B	C	D	E
		Volumes			Compressor Fuel Rate	Total Compressor Fuel Cost
		Inject.	W/Drl.	Comp. Fuel		
<u>August, 2021</u>						
6	Injection (Net) / Withdrawal (Gross)	0	0	0	\$0.0000	\$0
7	Injection (Gross) / Withdrawal (Net)	0	0			
8	Subtotal					<u><u>\$0</u></u>



Westfield Gas, LLC  
Estimated Cost of Gas Injections and Withdrawals  
For June, July, and August 2021

	A	B	C	D	E	F	G	H	I	
	Estimated Change		Estimated Cost of Gas							
Line No.	Injections Dth	Withdrawals Dth	Injections		Withdrawals		Net			
			Demand	Commodity	Demand	Commodity	Demand	Commodity	Total	
June, 2021										
1	Panhandle Winter Storage	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Subtotal	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
July, 2021										
3	Panhandle Winter Storage	0	0	0	0	0	0	0	0	0
4	Subtotal	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
August, 2021										
5	Panhandle Winter Storage	0	0	0	0	0	0	0	0	0
6	Subtotal	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7	Grand Total	<u>0</u>	<u>0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Westfield Gas, LLC  
Demand Allocation of Injections and Withdrawals  
From Panhandle Winter Storage  
For June, July, and August 2021

	A	B	C	D	E	F
	Volume DTH	Demand Cost	Commodity Cost	Total Cost	Total \$/DTH	Comm \$/DTH
1	Beginning balance at June 1, 2021	0	\$0	\$0	\$0.0000	\$0.0000
2	Add: Net injections at cost	0	0	0	0.0000	0.0000
3	Less: Gross withdrawals - avg. unit cost	0	0	0	0.0000	0.0000
4	Beginning balance at July 1, 2021	0	0	0	0.0000	0.0000
5	Add: Net injections at cost	0	0	0	0.0000	0.0000
6	Less: Gross withdrawals - avg. unit cost	0	0	0	0.0000	0.0000
7	Beginning balance at August 1, 2021	0	0	0	0.0000	0.0000
8	Add: Net injections at cost	0	0	0	0.0000	0.0000
9	Less: Gross withdrawals - avg. unit cost	0	0	0	0.0000	0.0000
10	Ending balance at August 31, 2021	<u>0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0.0000</u>	<u>\$0.0000</u>

Westfield Gas, LLC  
Calculation of Actual Gas Cost Variance  
For December, 2020 through February, 2021

Line No.	December, 2020	January, 2021	February, 2021	Total
Transportation Sales (informational only)	29,068	30,523	38,215	97,806
1 Retail Sales subject to GCA - Dth	89,020	103,404	111,842	304,266
2 Total actual cost of gas incurred (Sch. 7)	<u>\$262,424</u>	<u>\$308,429</u>	<u>\$2,762,488</u>	<u>\$3,333,341</u>
3 Gas Supply Charge from Cause No. 37389-GCA124 MPU	\$3.0020	\$3.0110	\$3.0630	
4 Total Gas Supply Charge Recovery (In 1 * In 3)	\$267,238	\$311,349	\$342,572	\$921,159
Gas Supply Charge Recovery Excluding 5 Utility Receipts Tax (In 4 * (1-1.4%))	\$263,497	306,990	337,776	908,263
Variance from Cause No. 37389-GCA124 MPU 6 (Sch. 1, In 5)	(\$3,023)	(\$3,657)	(\$3,205)	(\$9,885)
Excess return from Cause No. 37389-GCA124 MPU 7 (Sch. 1, In 7)	997	1,206	1,057	3,260
Refund from Cause No. 37389-GCA124 MPU 8 (Sch. 1, In 6)	0	0	0	0
9 Net Write-Off Recovery Recovered (Sch. 12C, In 3)	<u>801</u>	<u>931</u>	<u>1,007</u>	<u>2,739</u>
Gas costs recovered to be reconciled with actual gas cost incurred 10 (In 5 - In 6 + In 7 + In 8 - In. 9)	<u>\$266,716</u>	<u>\$310,922</u>	<u>\$341,031</u>	<u>\$918,669</u>
Gas cost variance (over) / underrecovery 11 (In 2 - In 10)	<u><u>(\$4,292)</u></u>	<u><u>(\$2,493)</u></u>	<u><u>\$2,421,457</u></u>	<u><u>\$2,414,672</u></u>

Westfield Gas, LLC  
Schedule 6 - Trailing Twelve Month Variance  
For December, 2020 through February, 2021

	January 2020	February 2020	March 2020	April 2020	May 2020	June 2020	July 2020	August 2020	September 2020	October 2020	November 2020	December 2020	January 2021	February 2021	
1 Actual Gas Cost Incurred	\$250,864	\$245,443	\$162,533	\$96,405	\$58,587	\$32,387	\$28,819	\$32,365	\$38,767	\$93,011	\$160,666	\$262,424	\$308,429	\$2,762,488	
2 Gas Cost Variance (over)/under recovery	(\$1,773)	(\$3,778)	\$4,919	(\$6,803)	\$1,982	(\$1,178)	(\$22,894)	\$13,502	\$2,608	\$2,929	\$6,047	(\$4,292)	(\$2,493)	\$2,421,457	
3 Monthly % Variance (ln 2 / ln 1)	-0.71%	-1.54%	3.03%	-7.06%	3.38%	-3.64%	-79.44%	41.72%	6.73%	3.15%	3.76%	-1.64%	-0.81%	87.65%	
4												Gas Cost Trailing Twelve Months	\$1,462,271	\$1,519,836	\$4,036,881
5												Variance Trailing Twelve Months	(\$8,731)	(\$9,451)	\$2,415,784
6												Total Trailing Twelve Months % Variance	-0.60%	-0.62%	59.84%

Westfield Gas, LLC  
Determination of Actual Gas Cost  
For December, 2020 through February, 2021

Line No.	A		B		C		D		E		F		G	
	December, 2020		January, 2021		February, 2021		Total							
	Demand	Non-Demand	Demand	Non-Demand	Demand	Non-Demand	Demand	Non-Demand	Demand	Non-Demand	Demand	Non-Demand	Demand	Non-Demand
1 Pipeline gas costs (Schedule 8)	\$18,171	\$153,841	\$18,171	\$177,239	\$18,171	\$2,648,458	\$3,034,051							
2 Contracted storage and related transportation costs (Schedule 9A)		18,529		19,152		18,682	56,363							
3 Net cost of gas (injected into) withdrawn from storage (Schedule 10)	8,722	63,161	11,390	82,477	9,371	67,806	242,927							
4 Total gas costs (ln 1 + ln 2 + ln 3)	<u>\$26,893</u>	<u>\$235,531</u>	<u>\$29,561</u>	<u>\$278,868</u>	<u>\$27,542</u>	<u>\$2,734,946</u>	<u>\$3,333,341</u>							

Westfield Gas, LLC  
Purchased Gas Cost - Per Books  
December, 2020

Line No.	A Commodity Dth	B Commodity \$/Dth	C Demand \$	D Commodity (A x B)	E Total (C + D)
<u>Accrued - November, 2020</u>					
	Exelon Generation Company, LLC				
1	Panhandle First of Month Purchases	9,990		\$28,298	\$46,469
2	Excess Gas Purchases	1,634		4,863	4,863
3	Fixed Price Purchases	18,030		\$42,895	42,895
4	Daily Price Purchases	5,450		13,060	13,060
5	Hedging Transaction Cost			0	0
6	Cash Out	(7,890)		(17,135)	(17,135)
7	Third Party Supplier Balancing Gas Costs	9,532		22,758	22,758
8	Subtotal	36,746	\$18,171	\$94,739	\$112,910
<u>Actual - November, 2020</u>					
	Exelon Generation Company, LLC				
9	Panhandle First of Month Purchases	9,990		\$28,298	\$46,469
10	Excess Gas Purchases	1,634		4,863	4,863
11	Fixed Price Purchases	18,030		\$42,895	42,895
12	Daily Price Purchases	5,450		13,060	13,060
13	Hedging Transaction Cost			0	0
14	Cash Out	(7,890)		(17,135)	(17,135)
15	Third Party Supplier Balancing Gas Costs	9,532		22,758	22,758
16	Subtotal	36,746	\$18,171	\$94,739	\$112,910
<u>Accrued - December, 2020</u>					
	Exelon Generation Company, LLC				
17	Panhandle First of Month Purchases	7,998		\$21,637	\$39,808
18	Excess Gas Purchases	15,922		48,135	48,135
19	Fixed Price Purchases	34,875		83,331	83,331
20	Daily Price Purchases	3,137		7,966	7,966
21	Hedging Transaction Cost			707	707
22	Cash Out	(1,234)		(2,950)	(2,950)
23	Third Party Supplier Balancing Gas Costs	(1,558)		(4,985)	(4,985)
24	Subtotal	59,140	\$18,171	\$153,841	\$172,012
25	Total Purchased Gas Costs ( In 16 + In 24 - In 8)	59,140	\$18,171	\$153,841	\$172,012

Westfield Gas, LLC  
Purchased Gas Cost - Per Books  
January, 2021

	A	B	C	D	E	
Line No.	Commodity Dth	Commodity \$/Dth	Demand \$	Commodity (A x B)	Total (C +D)	
<u>Accrued - December, 2020</u>						
Exelon Generation Company, LLC						
1	Panhandle First of Month Purchases	7,998	\$2.7053	\$18,171	\$21,637	\$39,808
2	Excess Gas Purchases	15,922	3.0232		48,135	48,135
3	Fixed Price Purchases	34,875	2.3894		83,331	83,331
4	Daily Price Purchases	3,137	2.5394		7,966	7,966
5	Hedging Transaction Cost				707	707
6	Cash Out	(1,234)	2.3906		(2,950)	(2,950)
7	Third Party Supplier Balancing Gas Costs	(1,558)			(4,985)	(4,985)
8	Subtotal	59,140		\$18,171	\$153,841	\$172,012
<u>Actual - December, 2020</u>						
Exelon Generation Company, LLC						
9	Panhandle First of Month Purchases	7,998	\$2.7053	\$18,171	\$21,637	\$39,808
10	Excess Gas Purchases	15,922	3.0232		48,135	48,135
11	Fixed Price Purchases	34,875	2.3894		83,331	83,331
12	Daily Price Purchases	3,137	2.5394		7,966	7,966
13	Hedging Transaction Cost				707	707
14	Cash Out	(1,234)	2.3906		(2,950)	(2,950)
15	Third Party Supplier Balancing Gas Costs	(1,558)			(4,985)	(4,985)
16	Subtotal	59,140		\$18,171	\$153,841	\$172,012
<u>Accrued - January, 2021</u>						
Exelon Generation Company, LLC						
17	Panhandle First of Month Purchases	7,843	\$2.4172	\$18,171	\$18,958	\$37,129
18	Excess Gas Purchases	15,514	3.1367		48,663	48,663
19	Fixed Price Purchases	38,657	2.4253		93,753	93,753
20	Daily Price Purchases	0	0.0000		0	0
21	Hedging Transaction Cost				1,442	1,442
22	Cash Out	0	0.0000		0	0
23	Third Party Supplier Balancing Gas Costs	6,071			14,423	14,423
24	Subtotal	68,085		\$18,171	\$177,239	\$195,410
25	Total Purchased Gas Costs ( In 16 + In 24 - In 8)	68,085		\$18,171	\$177,239	\$195,410

Westfield Gas, LLC  
Purchased Gas Cost - Per Books  
February, 2021

Line No.	A Commodity Dth	B Commodity \$/Dth	C Demand \$	D Commodity (A x B)	E Total (C + D)	
<u>Accrued - January, 2021</u>						
Exelon Generation Company, LLC						
1	Panhandle First of Month Purchases	7,843	\$2.4172	\$18,171	\$18,958	\$37,129
2	Excess Gas Purchases	15,514	3.1367		48,663	48,663
3	Fixed Price Purchases	38,657	2.4253		93,753	93,753
4	Daily Price Purchases	0	0.0000		0	0
5	Hedging Transaction Cost				1,442	1,442
6	Cash Out	0	0.0000		0	0
7	Third Party Supplier Balancing Gas Costs	6,071			14,423	14,423
8	Subtotal	68,085		\$18,171	\$177,239	\$195,410
<u>Actual - January, 2021</u>						
Exelon Generation Company, LLC						
9	Panhandle First of Month Purchases	7,843	\$2.4172	\$18,171	\$18,958	\$37,129
10	Excess Gas Purchases	15,514	3.1367		48,663	48,663
11	Fixed Price Purchases	38,657	2.4253		93,753	93,753
12	Daily Price Purchases	0	0.0000		0	0
13	Hedging Transaction Cost				1,442	1,442
14	Cash Out	0	0.0000		0	0
15	Third Party Supplier Balancing Gas Costs	6,071			14,423	14,423
16	Subtotal	68,085		\$18,171	\$177,239	\$195,410
<u>Accrued - February, 2021</u>						
Exelon Generation Company, LLC						
17	Panhandle First of Month Purchases	8,232	\$2.6808	\$18,171	\$22,068	\$40,239
18	Excess Gas Purchases	21,480	5.2299		112,338	112,338
19	Fixed Price Purchases	33,768	2.4559		\$82,930	\$82,930
20	Daily Price Purchases	27,798	146.7655		4,079,786	4,079,786
21	Hedging Transaction Cost				1,649	1,649
22	Cash Out	(11,734)	140.3223		(1,646,542)	(1,646,542)
23	Third Party Supplier Balancing Gas Costs	(1,036)			(3,771)	(3,771)
24	Subtotal	78,508		\$18,171	\$2,648,458	\$2,666,629
25	Total Purchased Gas Costs ( In 16 + In 24 - In 8)	78,508		\$18,171	\$2,648,458	\$2,666,629



Westfield Gas, LLC  
Actual Information  
December 2020, January and February 2021

A		B	C	D	E
Line No.	December, 2020	Volumes in Dth	Commodity Cost per Dth	Percent of Total Col. B/Gross Purchase Vols.	References
1	Fixed Price Purchases	34,875	\$2.3894	38.30%	Schedule 8A, In 3, In 11 & In 19
2	Daily Spot Gas - Daily Price Purchases	3,137	2.5394	3.45%	Schedule 8A, In 4, In 12 & In 20
3	Panhandle First of Month Purchases	7,998	2.7053	8.78%	Schedule 8A, In 1, In 9, In 17
4	Excess Gas Purchases	15,922	3.0232	17.49%	Schedule 8A, In 2, In 10 & In 18
5	Cash Out	(1,234)	2.3906	-1.36%	Schedule 8A, In 6, In 14 & In 22
6	Third Party Supplier Balancing Gas Costs	(1,558)		-1.71%	Schedule 8A, In 7, In 15 & In 23
7	Net Withdrawal	31,914	1.9791	35.05%	Schedule 10, In 3
8	Gross Injection	0	0.0000		Schedule 10, In 3
9	Total Volumes	91,054		100.00%	Schedule 8A, In 24 & Schedule 10, In 6

Line No.	January, 2021	Volumes in Dth	Commodity Cost per Dth	Percent of Total Col. B/Gross Purchase Vols.	References
10	Fixed Price Purchases	38,657	\$2.4253	35.22%	Schedule 8B, In 3, In 11 & In 19
11	Daily Spot Gas - Daily Price Purchases	0	0.0000	0.00%	Schedule 8B, In 4, In 12 & In 20
12	Panhandle First of Month Purchases	7,843	2.4172	7.15%	Schedule 8B, In 1, In 9, In 17
13	Excess Gas Purchases	15,514	3.1367	14.13%	Schedule 8B, In 2, In 10 & In 18
14	Cash Out	0	0.0000	0.00%	Schedule 8B, In 6, In 14 & In 22
15	Third Party Supplier Balancing Gas Costs	6,071		5.53%	Schedule 8B, In 7, In 15 & In 23
16	Net Withdrawal	41,674	1.9791	37.97%	Schedule 10, In 6
17	Gross Injection	0	0.0000		Schedule 10, In 6
18	Total Volumes	109,759		100.00%	Schedule 8B, In 24 & Schedule 10, In 6

Line No.	February, 2021	Volumes in Dth	Commodity Cost per Dth	Percent of Total Col. B/Gross Purchase Vols.	References
19	Fixed Price Purchases	33,768	\$2.4559	29.94%	Schedule 8C, In 3, In 11 & In 19
20	Daily Spot Gas - Daily Price Purchases	27,798	146.7655	24.65%	Schedule 8C, In 4, In 12 & In 20
21	Panhandle First of Month Purchases	8,232	2.6808	7.30%	Schedule 8C, In 1, In 9, In 17
22	Excess Gas Purchases	21,480	5.2299	19.06%	Schedule 8C, In 2, In 10 & In 18
23	Cash Out	(11,734)	140.3223	-10.41%	Schedule 8C, In 6, In 14 & In 22
24	Third Party Supplier Balancing Gas Costs	(1,036)		-0.92%	Schedule 8C, In 7, In 15 & In 23
25	Net Withdrawal	34,263	1.9790	30.38%	Schedule 10, In 9
26	Gross Injection	0	0.0000		Schedule 10, In 9
27	Total Volumes	112,771		100.00%	Schedule 8C, In 24 & Schedule 10, In 9

Note: All Westfield Gas, LLC gas purchases are on the Panhandle Eastern Pipeline

Westfield Gas, LLC  
Calculation of the Average Accrual Pipeline Rate  
Non-pipeline Supplies, Storage Injection, and Company Usage

Line No.	Description	Accrued - December, 2020			Accrued - January, 2021			Accrued - February, 2021		
		Dth	Rate	Amount	Dth	Rate	Amount	Dth	Rate	Amount
1	Fixed Price Purchases	34,875	\$2.3894	\$83,331	38,657	\$2.4253	\$93,753	33,768	\$2.4559	\$82,930
2	Daily Price Purchases	3,137	2.5394	7,966	0	0.0000	0	27,798	146.7655	4,079,786
3	Third Party Supplier Balancing Gas Costs	(1,558)		(4,985)	6,071		14,423	(1,036)		(3,771)
4	Panhandle First of Month Purchases	7,998	2.7053	21,637	7,843	2.4172	18,958	8,232	2.6808	22,068
5	Panhandle Pipeline Demand			18,171			18,171			18,171
6	Hedging Transaction Cost			707			1,442			1,649
7	Excess Gas Purchases	15,922	3.0232	48,135	15,514	3.1367	48,663	21,480	5.2299	112,338
8	Cash Out	(1,234)	2.3906	(2,950)	0	0.0000	0	(11,734)	140.3223	(1,646,542)
9	Current Pipeline Rate Per Dth	59,140	\$2.9086	\$172,012	68,085	\$2.8701	\$195,410	78,508	\$33.9663	\$2,666,629
10	Current Commodity Rate Per Dth	59,140	\$2.6013	\$153,841	68,085	\$2.6032	\$177,239	78,508	\$33.7349	\$2,648,458

Westfield Gas, LLC  
Calculation of the Average Actual Pipeline Rate  
Non-pipeline Supplies, Storage Injection, and Company Usage

Line No.	Description	Actual - November, 2020			Actual - December, 2020			Actual - January, 2021		
		Dth	Rate	Amount	Dth	Rate	Amount	Dth	Rate	Amount
1	Fixed Price Purchases	18,030	\$2.3791	\$42,895	34,875	\$2.3894	\$83,331	38,657	\$2.4253	\$93,753
2	Daily Price Purchases	5,450	2.3963	13,060	3,137	2.5394	7,966	0	0.0000	0
3	Third Party Supplier Balancing Gas Costs	9,532		22,758	(1,558)		(4,985)	6,071		14,423
4	Panhandle First of Month Purchases	9,990	2.8326	28,298	7,998	2.7053	21,637	7,843	2.4172	18,958
5	Panhandle Pipeline Demand			18,171			18,171			18,171
6	Hedging Transaction Cost			0			707			1,442
7	Excess Gas Purchases	1,634	2.9761	4,863	15,922	3.0232	48,135	15,514	3.1367	48,663
8	Cash Out	(7,890)	2.1717	(17,135)	(1,234)	2.3906	(2,950)	0	0.0000	0
9	Current Pipeline Rate Per Dth	36,746	\$3.0727	\$112,910	59,140	\$2.9086	\$172,012	68,085	\$2.8701	\$195,410
10	Current Commodity Rate Per Dth	36,746	\$2.5782	\$94,739	59,140	\$2.6013	\$153,841	68,085	\$2.6032	\$177,239

Westfield Gas, LLC  
Panhandle Winter Storage Cost  
December, 2020

Line No.	A	B	C	D	E
	Compres. Fuel-Dth	Demand Costs	Variable Costs	Compres. Fuel	Total (B+C+D)
<u>Accrued - November, 2020</u>					
1 Demand Cost		\$16,498			\$16,498
2 Panhandle Injections	0		\$0	\$0	\$0
3 Panhandle Withdrawals	299		\$148	\$673	\$821
4 Subtotal		<u>\$16,498</u>	<u>\$148</u>	<u>\$673</u>	<u>\$17,319</u>
<u>Actual - November, 2020</u>					
5 Demand Cost		\$16,498			\$16,498
6 Panhandle Injections	0		\$0	\$0	\$0
7 Panhandle Withdrawals	299		\$148	\$673	\$821
8 Subtotal		<u>\$16,498</u>	<u>\$148</u>	<u>\$673</u>	<u>\$17,319</u>
<u>Accrued - December, 2020</u>					
9 Demand Cost		\$16,498			\$16,498
10 Panhandle Injections	0		\$0	\$0	\$0
11 Panhandle Withdrawals	740		\$364	\$1,667	\$2,031
12 Subtotal		<u>\$16,498</u>	<u>\$364</u>	<u>\$1,667</u>	<u>\$18,529</u>
13 Total (ln 8 + ln 12 - ln 4)		<u>\$16,498</u>	<u>\$364</u>	<u>\$1,667</u>	<u>\$18,529</u>

Westfield Gas, LLC  
Panhandle Winter Storage Cost  
January, 2021

Line No.	A Compres. Fuel-Dth	B Demand Costs	C Variable Costs	D Compres. Fuel	E Total (B+C+D)
<u>Accrued - December, 2020</u>					
1 Demand Cost		\$16,498			\$16,498
2 Panhandle Injections	0		\$0	\$0	\$0
3 Panhandle Withdrawals	740		\$364	\$1,667	\$2,031
4 Subtotal		<u>\$16,498</u>	<u>\$364</u>	<u>\$1,667</u>	<u>\$18,529</u>
<u>Actual - December, 2020</u>					
5 Demand Cost		\$16,498			\$16,498
6 Panhandle Injections	0		\$0	\$0	\$0
7 Panhandle Withdrawals	740		\$364	\$1,667	\$2,031
8 Subtotal		<u>\$16,498</u>	<u>\$364</u>	<u>\$1,667</u>	<u>\$18,529</u>
<u>Accrued - January, 2021</u>					
9 Demand Cost		\$16,498			\$16,498
10 Panhandle Injections	0		\$0	\$0	\$0
11 Panhandle Withdrawals	967		\$476	\$2,178	\$2,654
12 Subtotal		<u>\$16,498</u>	<u>\$476</u>	<u>\$2,178</u>	<u>\$19,152</u>
13 Total (ln 8 + ln 12 - ln 4)		<u><u>\$16,498</u></u>	<u><u>\$476</u></u>	<u><u>\$2,178</u></u>	<u><u>\$19,152</u></u>

Westfield Gas, LLC  
Panhandle Winter Storage Cost  
February, 2021

Line No.	A	B	C	D	E
	Compres. Fuel-Dth	Demand Costs	Variable Costs	Compres. Fuel	Total (B+C)
<u>Accrued - January, 2021</u>					
1 Demand Cost		\$16,498			\$16,498
2 Panhandle Injections	0		\$0	\$0	\$0
3 Panhandle Withdrawals	967		\$476	\$2,178	\$2,654
4 Subtotal		<u>\$16,498</u>	<u>\$476</u>	<u>\$2,178</u>	<u>\$19,152</u>
<u>Actual - January, 2021</u>					
5 Demand Cost		\$16,498			\$16,498
6 Panhandle Injections	0		\$0	\$0	\$0
7 Panhandle Withdrawals	967		\$476	\$2,178	\$2,654
8 Subtotal		<u>\$16,498</u>	<u>\$476</u>	<u>\$2,178</u>	<u>\$19,152</u>
<u>Accrued - February, 2021</u>					
9 Demand Cost		\$16,498			\$16,498
10 Panhandle Injections	0		\$0	\$0	\$0
11 Panhandle Withdrawals	796		\$391	\$1,793	\$2,184
12 Subtotal		<u>\$16,498</u>	<u>\$391</u>	<u>\$1,793</u>	<u>\$18,682</u>
13 Total (ln 8 + ln 12 - ln 4)		<u><u>\$16,498</u></u>	<u><u>\$391</u></u>	<u><u>\$1,793</u></u>	<u><u>\$18,682</u></u>

Westfield Gas, LLC  
Cost of Gas Injections and Withdrawals  
For December, 2020 through February, 2021

		A	B	C	D	E	F	G	H	I
		Estimated Change		Cost of Gas						
				Injections		Withdrawals		Net		
Line No.		Injections Dth	Withdrawals Dth	Demand	Commodity	Demand	Commodity	Demand	Commodity	Total
	December, 2020									
1	Panhandle Winter Storage	0	31,914	\$0	\$0	\$8,722	\$63,161	\$8,722	\$63,161	\$71,883
2	Other	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Subtotal	0	31,914	\$0	\$0	\$8,722	\$63,161	\$8,722	\$63,161	\$71,883
	January, 2021									
4	Panhandle Winter Storage	0	41,674	\$0	\$0	\$11,390	\$82,477	\$11,390	\$82,477	\$93,867
5	Other	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Subtotal	0	41,674	\$0	\$0	\$11,390	\$82,477	\$11,390	\$82,477	\$93,867
	February, 2021									
7	Panhandle Winter Storage	0	34,263	\$0	\$0	\$9,371	\$67,806	\$9,371	\$67,806	\$77,177
8	Other	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Subtotal	0	34,263	\$0	\$0	\$9,371	\$67,806	\$9,371	\$67,806	\$77,177
10	Total (In 3 + In 6 + In 9)	0	107,851	\$0	\$0	\$29,483	\$213,444	\$29,483	\$213,444	\$242,927

Westfield Gas, LLC  
Demand Allocation of Injections and Withdrawals  
From Panhandle Winter Storage  
For December, 2020 through February, 2021

Line No.		A Volume DTH	B Demand Cost	C Commodity Cost	D Total Cost	E Total \$/DTH	F Commodity \$/DTH
1	Beginning balance at December 1, 2020	138,892	37,968	274,877	312,845	\$2.2524	\$1.9791
2	Less: W/D @ avg. unit cost						
3	Prior mo. accrual reversal - net	12,987	3,549	25,703	29,252	2.2524	1.9791
4	Prior mo. Actual - net	(12,987)	(3,549)	(25,703)	(29,252)	2.2524	1.9791
5	Current mo. Accrual - net	(31,914)	(8,722)	(63,161)	(71,883)	2.2524	1.9791
6	Add: Injections						
7	Prior mo. accrual reversal - gross	0	0	0	0	0.0000	0.0000
8	Prior mo. Actual - gross	0	0	0	0	0.0000	0.0000
9	Current mo. Accrual - gross	0	0	0	0	0.0000	0.0000
10	Less: Compressor Fuel						
11	Prior mo. accrual reversal - W/D	299	81	592	673	2.2524	1.9791
12	Prior mo. accrual reversal - Injections	0	0	0	0	0.0000	0.0000
13	Prior mo. Actual - W/D	(299)	(81)	(592)	(673)	2.2524	1.9791
14	Prior mo. Actual - Injections	0	0	0	0	0.0000	0.0000
15	Current mo. Accrual - W/D	(740)	(202)	(1,465)	(1,667)	2.2524	1.9791
16	Current mo. Accrual - inj	0	0	0	0	0.0000	0.0000
17	Beginning balance at January 1, 2021	106,238	\$29,044	\$210,251	\$239,295	\$2.2524	\$1.9791
18	Less: W/D @ avg. unit cost						
19	Prior mo. accrual reversal - net	31,914	8,722	63,161	71,883	2.2524	1.9791
20	Prior mo. Actual - net	(31,914)	(8,722)	(63,161)	(71,883)	2.2524	1.9791
21	Current mo. Accrual - net	(41,674)	(11,390)	(82,477)	(93,867)	2.2524	1.9791
22	Add: Injections						
23	Prior mo. accrual reversal - gross	0	0	0	0	0.0000	0.0000
24	Prior mo. Actual - gross	0	0	0	0	0.0000	0.0000
25	Current mo. Accrual - gross	0	0	0	0	0.0000	0.0000
26	Less: Compressor Fuel						
27	Prior mo. accrual reversal - W/D	740	202	1,465	1,667	2.2524	1.9791
28	Prior mo. accrual reversal - Injections	0	0	0	0	0.0000	0.0000
29	Prior mo. Actual - W/D	(740)	(202)	(1,465)	(1,667)	2.2524	1.9791
30	Prior mo. Actual - Injections	0	0	0	0	0.0000	0.0000
31	Current mo. accrual - W/D	(967)	(264)	(1,914)	(2,178)	2.2524	1.9791
32	Current mo. Accrual - inj	0	0	0	0	0.0000	0.0000
33	Beginning balance at February 1, 2021	63,597	\$17,390	\$125,860	\$143,250	\$2.2525	\$1.9790
34	Less: W/D @ avg. unit cost						
35	Prior mo. accrual reversal - net	41,674	11,390	82,477	93,867	2.2524	1.9791
36	Prior mo. Actual - net	(41,674)	(11,390)	(82,477)	(93,867)	2.2524	1.9791
37	Current mo. Accrual - net	(34,263)	(9,371)	(67,806)	(77,177)	2.2525	1.9790
38	Add: Injections						
39	Prior mo. accrual reversal - gross	0	0	0	0	0.0000	0.0000
40	Prior mo. Actual - gross	0	0	0	0	0.0000	0.0000
41	Current mo. Accrual - gross	0	0	0	0	0.0000	0.0000
42	Less: Compressor Fuel						
43	Prior mo. accrual reversal - W/D	967	264	1,914	2,178	2.2524	1.9791
44	Prior mo. accrual reversal - Injections	0	0	0	0	0.0000	0.0000
45	Prior mo. Actual - W/D	(967)	(264)	(1,914)	(2,178)	2.2524	1.9791
46	Prior mo. Actual - Injections	0	0	0	0	0.0000	0.0000
47	Current mo. accrual - W/D	(796)	(218)	(1,575)	(1,793)	2.2525	1.9790
48	Current mo. Accrual - inj	0	0	0	0	0.0000	0.0000
49	Ending balance at February 28, 2021	28,538	\$7,801	\$56,479	\$64,280	\$2.2524	\$1.9791



Westfield Gas, LLC  
Determination of "Unaccounted For" Costs  
For December, 2020 through February, 2021

Line No.		A December, 2020	B January, 2021	C February, 2021	D Total
1	Volume of pipeline gas purchases - Dths (Schedule 8)	59,140	68,085	78,508	205,733
2	Transportation Gas Received	27,739	37,045	37,638	102,422
3	Reverse Third Party Supplier Balancing on Sch 8	1,558	(6,071)	1,036	(3,477)
4	Gas (injected into)/withdrawn from storage (Schedule 10)	31,914	41,674	34,263	107,851
5	Total volume available for sale (Dths) (ln 1 + ln 2 + ln 3 + ln 4)	120,351	140,733	151,445	412,529
6	Volume of gas sold - Dths (Schedule 6)	89,020	103,404	111,842	304,266
7	Total Transportation Usage (Schedule 6)	29,068	30,523	38,215	97,806
8	"Unaccounted for" gas (ln 5 - ln 6 - ln 7)	2,263	6,806	1,388	10,457
9	Percentage of "unaccounted for" gas (ln 8 / ln 5)	1.88%	4.84%	0.92%	2.53%

Westfield Gas, LLC  
Initiation of Refunds

Line No.		
1	Supplier refund	\$0
2	Date received:	
3	Total to be refunded	<u>\$0</u>

Distribution of Refunds to GCA Quarters

	(A)	(B)
Quarters	Sales % All GCA Classes	Refund (In 3 x col. A)
4 Jun., 2021 - Aug., 2021	4.5033% (Sch. 2, In 18)	\$0
5 Sep., 2021 - Nov., 2021	16.8051% (Sch. 2, In 19)	0
6 Dec., 2021 - Feb., 2022	56.0687% (Sch. 2, In 20)	0
7 Mar., 2022 - May., 2022	22.6229% (Sch. 2, In 21)	<u>0</u>
8 Total		<u>\$0</u>

Calculation of Refund to be Returned in this GCA

9	Refund from Cause No. 37389 - GCA123 (Sch. 12A, In 7)	\$0
10	Refund from Cause No. 37389 - GCA124 (Sch. 12A, In 6)	0
11	Refund from Cause No. 37389 - GCA125 (Sch. 12A, In 5)	0
12	Refund from this Cause (In 4)	<u>0</u>
13	Total to be refunded in this Cause (In 9 + In 10 + In 11 + In 12)	<u>\$0</u>

Westfield Gas, LLC  
Allocation of Actual Gas Cost Variances

Line  
No.

Calculation of Total Gas Cost Variances

1	December, 2020 (Schedule 6, ln 11)	(\$4,292)
2	January, 2021 (Schedule 6, ln 11)	(2,493)
3	February, 2021 (Schedule 6, ln 11)	1,210,729
4	Total Net Write-off Gas Cost Variance (over) / under recovery (Sch 12C, ln 5)	7,260
5	Annual Unaccounted for (over) recovery (Sch 11A)	<u>0</u>
6	Total Variance this Cause (over)/under recovery	<u><u>\$1,211,204</u></u>

	A Sales % All GCA Classes	B Variance (ln 6 * col. A)
	<u>Distribution of Variances to Quarters</u>	
7	Jun., 2021 - Aug., 2021 4.5033% (Sch. 2, ln 18)	\$54,544
8	Sep., 2021 - Nov., 2021 16.8051% (Sch. 2, ln 19)	203,544
9	Dec., 2021 - Feb., 2022 56.0687% (Sch. 2, ln 20)	679,106
10	Mar., 2022 - May., 2022 22.6229% (Sch. 2, ln 21)	274,010

Calculation of Variances for this Cause

11	Cause No. 37389 - GCA123 (Sch. 12B, ln 10)	6
12	Cause No. 37389 - GCA124 (Sch. 12B, ln 9)	(496)
13	Cause No. 37389 - GCA125 (Sch. 12B, ln 8)	530
14	This Cause (ln 7)	<u>54,544</u>
15	Total Variance to be included in GCA (Over)/Under recovery	<u><u>\$54,584</u></u>

1/ The amount on Line No. 3 above is half of the total February 2021 variance of \$2,421,457 (Schedule 6, line 11) and is to be recovered in GCAs 126 through 129. The additional \$1,210,728 will be recovered in GCAs 130 through 133.

Westfield Gas, LLC  
Determination of Net Write-Off Gas Cost Recoveries  
For December, 2020 through February, 2021

Line No.		<u>December, 2020</u>	<u>January, 2021</u>	<u>February, 2021</u>	<u>Total</u>
1	Actual Retail Sales in Dth (Schedule 6, ln 1)	89,020	103,404	111,842	304,266
2	Net Write-Off Gas Cost Component per Dth (Schedule 1, ln. 13, Cause No. 37389-GCA124 MPU)	<u>\$0.009</u>	<u>\$0.009</u>	<u>\$0.009</u>	
3	Actual net Write-Off Gas Cost Recovery (ln 1 * ln 2)	\$801	\$931	\$1,007	\$2,739
4	Recoverable Net Write-Off Gas Costs (Schedule 6, ln 2 * 0.30%)	<u>\$787</u>	<u>\$925</u>	<u>\$8,287</u>	<u>\$9,999</u>
5	Net Write-Off Gas Cost Variance (over)/underrecovery (ln 4 - ln 3)	<u>(\$14)</u>	<u>(\$6)</u>	<u>\$7,280</u>	<u>\$7,260</u>

Westfield Gas, LLC  
Net Operating Income Statement  
For the Twelve Months Ended February 2021  
(Unaudited)

<u>Line No.</u>		
1	Operating Revenues	<u>\$4,705,129</u>
	<u>Operating Expenses</u>	
2	Operation and maintenance expenses	\$3,002,795
3	Depreciation and Amortization expense	684,760
4	Taxes other than income	202,151
5	Income taxes	<u>0</u>
6	Total Operating Expenses	<u>\$3,889,706</u>
7	Net Operating Income/(Loss) (In 1 - In 6)	<u><u>\$815,423</u></u>

Westfield Gas, LLC  
Net Operating Income Earnings Test

Line No.	12 Months Ended Month	Year	GCA No.	Net Operating Income	Authorized	Differential
1	February	2021	126	\$815,423	\$761,544	\$53,879
2	November	2020	125	\$772,232	\$761,544	\$10,688
3	August	2020	124	\$774,567	\$761,544	\$13,023
4	May	2020	123	\$761,756	\$761,544	\$212
5	February	2020	122	\$759,616	\$761,544	(\$1,928)
6	November	2019	121	\$788,715	\$761,544	\$27,171
7	August	2019	120	\$815,943	\$761,544	\$54,399
8	May	2019	119	\$765,820	\$761,544	\$4,276
9	February	2019	118	\$694,643	\$761,544	(\$66,901)
10	November	2018	117	\$601,219	\$761,544	(\$160,325)
11	August	2018	116	\$560,586	\$761,544	(\$200,958)
12	May	2018	115	\$524,677	\$761,544	(\$236,867)
13	February	2018	114	\$548,491	\$732,361 **	(\$183,870)
14	November	2017	113	\$654,188	\$689,304 **	(\$35,116)
15	August	2017	112	\$656,603	\$645,769 **	\$10,834
16	May	2017	111	\$657,907	\$601,755 **	\$56,152
17	February	2017	110	\$637,477	\$586,924	\$50,553
18	November	2016	109	\$691,663	\$586,924	\$104,739
19	August	2016	108	\$742,303	\$586,924	\$155,379
20	May	2016	107	\$727,366	\$586,924	\$140,442
21				\$13,951,195	\$14,155,413	(\$204,218)
22	NOI to be Refunded					\$0
23	Times: Revenue Conversion Factor					<u>1.00117</u>
24	Sub-total					\$0
25	Times:Filing Frequency					<u>25.00%</u>
26	Amount to be Refunded					<u><u>\$0</u></u>

\*\*Calculation of the authorized NOI during the transitional period 2017-2018 as follows:

Authorized NOI March 1, 2017 - April 30, 2017 (Pursuant to Cause No. 43624)	\$586,924 × 61/365 =	\$98,089
Authorized NOI May 1, 2017 - February, 2018 (Pursuant to Cause No. 44731)	\$761,544 × 304/365 =	<u>\$634,272</u>
Weighted Authorized NOI for Twelve Months Ended February 2018		<u><u>\$732,361</u></u>
Authorized NOI September 1, 2016 - April 30, 2017 (Pursuant to Cause No. 43624)	\$586,924 × 151/365 =	\$242,810
Authorized NOI May 1, 2017 - November, 2017 (Pursuant to Cause No. 44731)	\$761,544 × 214/365 =	<u>\$446,494</u>
Weighted Authorized NOI for Twelve Months Ended November 2017		<u><u>\$689,304</u></u>
Authorized NOI September 1, 2016 - April 30, 2017 (Pursuant to Cause No. 43624)	\$586,924 × 242/365 =	\$389,139
Authorized NOI May 1, 2017 - August 31, 2017 (Pursuant to Cause No. 44731)	\$761,544 × 123/365 =	<u>\$256,630</u>
Weighted Authorized NOI for Twelve Months Ended August 2017		<u><u>\$645,769</u></u>
Authorized NOI June 1, 2016 - April 30, 2017 (Pursuant to Cause No. 43624)	\$586,924 × 334/365 =	\$537,076
Authorized NOI May 1, 2017 - May 31, 2017 (Pursuant to Cause No. 44731)	\$761,544 × 31/365 =	<u>\$64,679</u>
Weighted Authorized NOI for Twelve Months Ended May 2017		<u><u>\$601,755</u></u>