

STATE OF INDIANA

INDIANA UTILITY REGULATORY COMMISSION

APPLICATION OF OHIO VALLEY GAS )  
CORPORATION AND OHIO VALLEY GAS, INC. )  
FOR APPROVAL OF A GAS COST ADJUSTMENT )  
PURSUANT TO INDIANA CODE 8-1-2-42 TO BE ) CAUSE NO. 44147 GCA-31  
APPLICABLE DURING THE MONTHS OF )  
OCTOBER, NOVEMBER, AND DECEMBER 2020 )  
WITH THE CONSUMPTION PERIOD STARTING )  
ON OR ABOUT SEPTEMBER 15, 2020. )

INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR'S

PUBLIC'S EXHIBIT NO. 1 – TESTIMONY OF OUCC WITNESS  
ANGELA J. GRIFFITH


PUBLIC'S EXHIBIT NO. 2 – GCA-31 FACTOR CALCULATIONS

PUBLIC'S EXHIBIT NO. 3 – GCA-31 STATISTICAL CALCULATIONS

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

September 8, 2020

Respectfully submitted,

  
\_\_\_\_\_  
T. Jason Haas  
Attorney No. 34983-29  
Deputy Consumer Counselor

**PUBLIC'S EXHIBIT NO. 1**  
**TESTIMONY OF OUCC WITNESS ANGELA J. GRIFFITH**

**CAUSE NO. 44147 GCA 31**  
**OHIO VALLEY GAS CORPORATION AND OHIO VALLEY GAS INC.**

**OHIO VALLEY GAS CORPORATION AND OHIO VALLEY GAS, INC.**  
**CAUSE NO. 44147 GCA 31**  
**TESTIMONY OF OUCC WITNESS ANGELA J. GRIFFITH**

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

2   A:     My name is Angela J. Griffith, and my business address is 115 West Washington  
3           Street, Suite 1500 South, Indianapolis, IN 46204.

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

5   A:     I am employed by the Indiana Office of Utility Consumer Counselor ("OUCC") as  
6           a Utility Analyst of the Natural Gas Division. I have worked as a member of the  
7           OUCC's Natural Gas Division since October 2019.

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

9   A:     Yes. I have testified in Gas Cost Adjustment ("GCA") cases, TDSIC tracker cases,  
10          and Certificate of Public Convenience and Necessity cases.

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

12   A:     The purpose of my testimony is to confirm the accuracy of calculations used to  
13          establish the proposed GCA factors presented in Ohio Valley Gas Corporation's  
14          and Ohio Valley Gas, Inc.'s (collectively "Ohio Valley" or "Applicant")  
15          Application for Approval of its proposed Gas Cost Adjustment in Cause No. 44147  
16          GCA 31, to be applicable in the billing cycles of October through December 2020.

17   **Q:     Please describe the documents you reviewed to prepare your testimony.**

18   A:     I reviewed the Application, Testimony, Schedules, Revised Schedules, Exhibits  
19          and Workpapers submitted by Ohio Valley. Additionally, I reviewed Ohio Valley's  
20          prior GCA filings, and prepared Public's Exhibit Nos. 2 and 3.

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

2   A:    Public's Exhibit No. 2 (GCA 31 Factor Calculations) presents numerical  
3       information provided and used by Applicant in calculating the proposed GCA 31  
4       monthly factors. This Exhibit consists of the following schedules:

- 5       •   Schedule 1 – Determination of Gas Cost Adjustment Charge;
- 6       •   Schedule 2 – Net Operating Income Statement (Unaudited);
- 7       •   Schedule 3 – Calculation of Excess Earnings Bank;
- 8       •   Schedule 4 – Calculation of Excess Earnings and Total Gas Cost Variance; and
- 9       •   Schedule 5 – Calculation of Actual Gas Cost Variance.

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

11   A:    Public's Exhibit No. 3 (GCA 31 Statistical Calculations) presents certain data used  
12       in calculating Ohio Valley's GCA 31 proposed factors and the results of performing  
13       certain statistical calculations on that data. The data for these calculations was  
14       provided by Ohio Valley in this and prior GCA applications and will be verified by  
15       the OUCC during Applicant's next annual review. The calculations reflected in  
16       Public's Exhibit No. 3 address the following areas:

- 17       •   General information;
- 18       •   Estimation information;
- 19       •   Effects on typical residential customers; and
- 20       •   Comparison of Applicant's variances with actual gas costs.

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

23   A:    No. Ohio Valley's next scheduled annual review would normally be held in this  
24       GCA. However, due to COVID-19, the OUCC will perform the annual review in

1 Ohio Valley's GCA 32 to be filed in November 2020. As such, the OUCC has not  
2 performed an examination, review, or compilation procedures on this data. Since  
3 those additional procedures have not yet been performed, it is important that Ohio  
4 Valley's GCA rates only be finalized after gas costs have been reconciled and the  
5 books and records have been examined in accordance with Ind. Code § 8-1-2-  
6 42(g)(2). The OUCC's next scheduled examination, review, or compilation of data  
7 for Ohio Valley's GCAs 28 – 31 will be performed during GCA 32 in November  
8 2020.

9 **Q: Were there any discrepancies in Ohio Valley's original exhibits for GCA 31 as**  
10 **filed on August 6, 2020?**

11 **A:** Yes. Several discrepancies are listed below.

- 12 • On Schedule 8C, page 2, line 303, the Gross Dth Balance of 112,020 in  
13 column E and the balance of \$262,933.34 in column H could not be  
14 calculated.
- 15 • On Schedule 8D, page 2, ANR's Total Dth is shown as 78,300. On Schedule  
16 8, page 2, this amount is shown as 74,990 Dth. These two amounts should  
17 match.
- 18 • On Schedule 9 & 10, the Transport Costs on page 1 for 04-20 of \$99.69 and  
19 on page 2 for 04-20 of \$36.94 could not be tied out against invoices.
- 20 • On Exhibit C, the Pipeline Safety Adjustment ("PSA") rate used for the bill  
21 comparisons was the rate effective August 2019 of \$0.131/Dth. A new rate  
22 went into effect in August 2020, \$0.059/Dth, and should have been used for

1 the "Bill at Proposed GCA Factor" and "Bill at Currently Approved GCA  
2 Factor" columns.

- 3 • Certain invoices for Ohio Valley Inc. for the months of March, April and  
4 May did not tie to supporting documentation, or Schedule 8:

5 ○ The Dome-SGT-N March 2020 Summary page for the Direct  
6 Energy Invoice showed a total quantity of 20,590 Dth, with a total  
7 cost of \$53,373.45. The supporting invoice provided showed a  
8 quantity of 22,010 Dth with a total cost of \$46,891.70.

9 ○ The INC-SGT-N April 2020 Summary page for the Direct Energy  
10 invoice showed a total quantity of 66,300 Dth. The supporting  
11 invoice provided showed the quantity was 21,300 Dth.

12 ○ The INC-STG-N May 2020 Summary page for the Direct Energy  
13 invoice showed a total quantity of 60,717 Dth. The supporting  
14 invoice provided showed the quantity was 15,717 Dth.

15 These errors were addressed in an email to Ohio Valley, and Applicant filed revised  
16 schedules on August 25, 2020.

17 **Q: Were there any discrepancies in Ohio Valley's revised exhibits for GCA 31 as**  
18 **filed on August 25, 2020?**

19 **A:** Yes. Discrepancies are listed below.

- 20 • On Schedule 8D, page 1, the total price for INC and Dome Combined  
21 changed from \$133,198 to \$129,567, but a revised Schedule 8, page 1 was  
22 not submitted.

- 23 • On Schedule 8D, page 2, Ohio Valley corrected certain costs in the ANR  
24 section, but failed to make the corresponding corrections on Schedule 8.

- 25 • Corrected invoice detail for Ohio Valley Inc. for all three months was  
26 submitted to the OUCC, but Ohio Valley failed to update Schedule 8D,  
27 pages 2 and 3 to correct the amount of Dth reported.

- 1           • On Schedule 9 & 10, page 2, the OUCC was unable to calculate the  
2           Injection Running Balance of Costs for 04-20 of \$5,282.87.
- 3           • On Exhibit C, the PSA rate used for the bill comparisons was not converted  
4           from therms to Dth in the "Bill at Proposed GCA Factor" column. The rate  
5           used was \$0.0059 instead of \$0.059.

6           These errors were addressed in an email to Ohio Valley, and Applicant filed a  
7           second set of revised schedules on September 2, 2020.

8   **Q:   Were there any discrepancies in Ohio Valley's second revised exhibits for**  
9   **GCA 31 as filed on September 2, 2020?**

10   A:   No.

11   **Q:   Do you agree with Ohio Valley's calculation of the GCA 31 monthly factors,**  
12   **as revised on September 2, 2020?**

13   A:   Yes. Based on information provided by Applicant in the second set of revised  
14           schedules filed on September 2, 2020 the OUCC found nothing to indicate Ohio  
15           Valley has incorrectly calculated the proposed GCA 31 monthly factors in  
16           accordance with all applicable requirements.

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

18   A:   Yes.

19

**PUBLIC'S EXHIBIT NO. 2**  
**GCA 31 FACTOR CALCULATIONS**

**CAUSE NO. 44147 GCA 31**  
**OHIO VALLEY GAS CORPORATION AND OHIO VALLEY GAS INC.**



**PUBLIC'S EXHIBIT NO. 2**  
**CAUSE NO. 44147 GCA 31**  
**SCHEDULE 1**

**OHIO VALLEY GAS CORPORATION AND OHIO VALLEY GAS INC.**  
**CAUSE NO. 44147 GCA 31**  
**DETERMINATION OF GAS COST ADJUSTMENT CHARGE**

<u>Line No.</u>		<u>Oct-20</u>	<u>Nov-20</u>	<u>Dec-20</u>
1	Net Cost of Gas to be Recovered - Estimated	\$652,408	\$1,254,429	\$1,864,491
2	Add: Gas Cost Variance	(7,653)	(17,238)	(28,328)
3	Less: Excess Return Reduction	0	0	0
4	Less: Refunds	0	0	0
5	Total Cost to be Recovered through GCA	\$644,755	\$1,237,191	\$1,836,163
6	Sales Subject to GCA in Dth	139,537	314,283	516,584
7	Total Cost to be Recovered per Dth	\$4.621	\$3.937	\$3.554
8	GCA Factor Modified for Utility Receipts Tax	\$4.690	\$3.996	\$3.607

**PUBLIC'S EXHIBIT NO. 2**  
**CAUSE NO. 44147 GCA 31**  
**SCHEDULE 2**

**OHIO VALLEY GAS CORPORATION AND OHIO VALLEY GAS INC.**  
**CAUSE NO. 44147 GCA 31**  
**NET OPERATING INCOME STATEMENT**  
**FOR THE TWELVE MONTHS ENDING MAY 31, 2020**  
**(Unaudited)**

<u>Line No.</u>		
1	OPERATING REVENUES	\$31,055,028
2	OPERATING EXPENSES	
3	Purchased Gas	9,194,113
4	Non-Operating Expense	12,016,245
5	Depreciation Expense	3,000,025
6	Taxes Other Than Income Taxes	1,626,809
7	Income Taxes	1,315,106
8	Provision for Deferred Income Taxes	<u>(60,243)</u>
9	TOTAL OPERATING EXPENSES	<u>27,092,055</u>
10	NET OPERATING INCOME	<u><u>\$3,962,973</u></u>

**PUBLIC'S EXHIBIT NO. 2**  
**CAUSE NO. 44147 GCA 31**  
**SCHEDULE 3**

**OHIO VALLEY GAS CORPORATION AND OHIO VALLEY GAS INC.**  
**CAUSE NO. 44147 GCA 31**  
**CALCULATION OF EXCESS EARNINGS BANK**

Line No.	Month	Year	GCA No.	Net Operating Income	Authorized	Differential
1	August	2015	12	3,618,369	3,667,036	(48,667)
2	November	2015	13	3,361,291	3,667,036	(305,745)
3	February	2016	14	3,364,918	3,667,036	(302,118)
4	May	2016	15	2,649,650	3,667,036	(1,017,386)
5	August	2016	16	2,644,986	3,667,036	(1,022,050)
6	November	2016	17	2,317,858	3,667,036	(1,349,178)
7	February	2017	18	1,902,353	3,667,036	(1,764,683)
8	May	2017	19	2,621,786	3,667,036	(1,045,250)
9	August	2017	20	2,489,245	3,667,036	(1,177,791)
10	November	2017	21	2,376,145	4,131,611	(1,755,466)
11	February	2018	22	5,266,668	4,131,611	1,135,057
12	May	2018	23	5,284,318	4,131,611	1,152,707
13	August	2018	24	4,801,953	4,131,611	670,342
14	November	2018	25	4,834,568	4,131,611	702,957
15	February	2019	26	4,507,329	4,131,611	375,718
16	May	2019	27	4,594,965	4,131,611	463,354
17	August	2019	28	4,802,813	4,131,611	671,202
18	November	2019	29	4,701,235	4,131,611	569,624
19	February	2020	30	3,904,568	4,131,611	(227,043)
20	May	2020	31	3,962,973	4,131,611	(168,638)
21	Total					<u>\$ (4,443,054)</u>

**PUBLIC'S EXHIBIT NO. 2**  
**CAUSE NO. 44147 GCA 31**  
**SCHEDULE 4**

**OHIO VALLEY GAS CORPORATION AND OHIO VALLEY GAS INC.**  
**CAUSE NO. 44147 GCA 31**  
**CALCULATION OF EXCESS EARNINGS AND TOTAL GAS COST VARIANCE**

Line  
No.

1	Net Operating Income (Loss) For the Twelve Months Ending May 31, 2020	\$3,962,973
2	Net Operating Income Granted in Cause No. 44891	<u>4,131,611</u>
3	Excessive Earnings (Deficit)	(\$168,638)
4	Cumulative Excess (Deficit) Earnings GCA 30	<u>(4,274,416)</u>
5	Cumulative Excess (Deficit) Earnings GCA 31	<u>(\$4,443,054)</u>
6	Excess Earnings Returned This Application	\$0
7	Add:	
8	Variance From Cause No. 44147 GCA 28	(49,237)
9	Variance From Cause No. 44147 GCA 29	(3,299)
10	Variance From Cause No. 44147 GCA 30	(5,486)
11	Variance From Cause No. 44147 GCA 31	<u>4,803</u>
12	Total Gas Cost Variance	<u><u>(\$53,219)</u></u>

**PUBLIC'S EXHIBIT NO. 2**  
**CAUSE NO. 44147 GCA 31**  
**SCHEDULE 5**

**OHIO VALLEY GAS CORPORATION AND OHIO VALLEY GAS INC.**  
**CAUSE NO. 44147 GCA 31**  
**CALCULATION OF ACTUAL GAS COST VARIANCE**

Line No.		Mar-20	Apr-20	May-20	Total
1	Actual Cost of Gas Incurred	\$1,091,777	\$598,911	\$377,636	\$2,068,324
2	Less Cost of Unaccounted for Gas	(235,075)	99,157	55,917	(80,001)
3	Incremental Cost of Gas to be Recovered Through GCA	\$1,326,852	\$499,754	\$321,719	\$2,148,325
4	Actual Incremental Cost of Gas Billed Excluding Utility Receipts Tax	\$1,194,062	\$471,339	\$326,306	\$1,991,707
5	Dollar Amount of Gas Cost Variance				
	From Cause No. 44147, GCA 28	(88,376)	0	0	(88,376)
	From Cause No. 44147, GCA 29	0	(36,335)	(17,378)	(53,713)
	Refund Dollars				
6	From Cause No. 44147, GCA 28	0	0	0	0
	From Cause No. 44147, GCA 29	0	0	0	0
7	Incremental Gas Cost Charge Revenues to be Reconciled with Incremental Cost of Gas Incurred	\$1,282,438	\$507,674	\$343,684	\$2,133,796
8	Total Gas Cost Variance	\$44,414	(\$7,920)	(\$21,965)	\$14,529
9	Variance Allocated to GCA 31				\$4,803
10	Variance Allocated to GCA 32				7,724
11	Variance Allocated to GCA 33				1,527
12	Variance Allocated to GCA 34				475
13	Total Variance Allocation				\$14,529

**PUBLIC'S EXHIBIT NO. 3  
GCA 31 STATISTICAL CALCULATIONS**

**CAUSE NO. 44147 GCA 31  
OHIO VALLEY GAS CORPORATION AND OHIO VALLEY GAS INC.**

**GENERAL INFORMATION:**

<b>Petition Filed:</b>	<b>August 6, 2020</b>
<b>Update Filed:</b>	<b>August 25, 2020 &amp; September 2, 2020</b>
<b>Hearing Date:</b>	<b>September 15, 2020</b>
<b>Estimation Months:</b>	<b>October through December 2020</b>
<b>Reconciliation Months:</b>	<b>March through May 2020</b>
<b>Pipeline Transporters:</b>	<b>ANR Pipeline Texas Gas Transmission, LLC</b>

**ESTIMATION INFORMATION:**

<u>October-20</u>	Volumes in Dth	Commodity Cost per Dth	Percent of Total
Physically Hedged Purchases	64,846	\$2.6877	46.47%
Index Purchases	74,691	\$2.7222	53.53%
Unnominated Seasonal Gas Borrowings	0	\$0.0000	0.00%
Storage Withdrawals	0	\$0.0000	0.00%
Gross Purchases	139,537	\$2.7062	100.00%
Unnominated Seasonal Gas Paybacks	0	\$0.0000	
Storage Injections	0	\$0.0000	
Net Purchases	139,537	\$2.7062	
 <u>November-20</u>			
Physically Hedged Purchases	120,000	\$2.8128	38.18%
Index Purchases	93,000	\$2.9827	29.59%
Unnominated Seasonal Gas Borrowings	62,746	\$2.8671	19.96%
Storage Withdrawals	38,537	\$2.1394	12.26%
Gross Purchases	314,283	\$2.7914	100.00%
Unnominated Seasonal Gas Paybacks	0	\$0.0000	
Storage Injections	0	\$0.0000	
Net Purchases	314,283	\$2.7914	
 <u>December-20</u>			
Physically Hedged Purchases	190,000	\$2.8009	36.78%
Index Purchases	124,650	\$3.3010	24.13%
Unnominated Seasonal Gas Borrowings	123,355	\$2.9995	23.88%
Storage Withdrawals	78,579	\$2.1394	15.21%
Gross Purchases	516,584	\$2.8684	100.00%
Unnominated Seasonal Gas Paybacks	0	\$0.0000	
Storage Injections	0	\$0.0000	
Net Purchases	516,584	\$2.8684	
 <u>Quarterly Total</u>			
Physically Hedged Purchases	374,846	\$2.7851	38.63%
Index Purchases	292,341	\$3.0519	30.13%
Unnominated Seasonal Gas Borrowings	186,101	\$2.9549	19.18%
Storage Withdrawals	117,116	\$2.1394	12.07%
Gross Purchases	970,404	\$2.8201	100.0%
Unnominated Seasonal Gas Paybacks	0	\$0.0000	
Storage Injections	0	\$0.0000	
Net Purchases	970,404	\$2.8201	

Estimated Quarterly Sales (Dth):

970,404

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

**ANR**

Applicant's Requested GCA Factor (\$/Dth) - October 2020	\$4.690
Current Commission Approved GCA Factor (GCA 30 - August 2020)	8.350
Increase (Decrease)	<u><u>(\$3.660)</u></u>

Consumption Dth	Bill at Proposed Factor	Bill at Current Factor	Increase (Decrease)	Percent Change
5	\$59.18	\$77.48	(\$18.30)	-23.62%
10	\$103.62	\$140.22	(\$36.60)	-26.10%
15	\$148.05	\$202.95	(\$54.90)	-27.05%
20	\$192.48	\$265.68	(\$73.20)	-27.55%
25	\$236.91	\$328.41	(\$91.50)	-27.86%

**Texas Gas**

Applicant's Requested GCA Factor (\$/Dth) - October 2020	\$4.690
Current Commission Approved GCA Factor (GCA 30 - August 2020)	8.350
Increase (Decrease)	<u><u>(\$3.660)</u></u>

Consumption Dth	Bill at Proposed Factor	Bill at Current Factor	Increase (Decrease)	Percent Change
5	\$61.95	\$80.25	(\$18.30)	-22.80%
10	\$109.16	\$145.76	(\$36.60)	-25.11%
15	\$156.36	\$211.26	(\$54.90)	-25.99%
20	\$203.56	\$276.76	(\$73.20)	-26.45%
25	\$250.76	\$342.26	(\$91.50)	-26.73%

**Inc.**

Applicant's Requested GCA Factor (\$/Dth) - October 2020	\$4.690
Current Commission Approved GCA Factor (GCA 30 - August 2020)	8.350
Increase (Decrease)	<u><u>(\$3.660)</u></u>

Consumption Dth	Bill at Proposed Factor	Bill at Current Factor	Increase (Decrease)	Percent Change
5	\$60.57	\$78.87	(\$18.30)	-23.20%
10	\$106.38	\$142.98	(\$36.60)	-25.60%
15	\$152.20	\$207.10	(\$54.90)	-26.51%
20	\$198.01	\$271.21	(\$73.20)	-26.99%
25	\$243.83	\$335.33	(\$91.50)	-27.29%



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

**ANR**

Applicant's Requested GCA Factor (\$/Dth) - November 2020	\$3.996
Current Commission Approved GCA Factor (GCA 30 - August 2020)	8.350
Increase (Decrease)	<u>(\$4.354)</u>

Consumption Dth	Bill at Proposed Factor	Bill at Current Factor	Increase (Decrease)	Percent Change
5	\$55.71	\$77.48	(\$21.77)	-28.10%
10	\$96.68	\$140.22	(\$43.54)	-31.05%
15	\$137.64	\$202.95	(\$65.31)	-32.18%
20	\$178.60	\$265.68	(\$87.08)	-32.78%
25	\$219.56	\$328.41	(\$108.85)	-33.14%

**Texas Gas**

Applicant's Requested GCA Factor (\$/Dth) - November 2020	\$3.996
Current Commission Approved GCA Factor (GCA 30 - August 2020)	8.350
Increase (Decrease)	<u>(\$4.354)</u>

Consumption Dth	Bill at Proposed Factor	Bill at Current Factor	Increase (Decrease)	Percent Change
5	\$58.48	\$80.25	(\$21.77)	-27.13%
10	\$102.22	\$145.76	(\$43.54)	-29.87%
15	\$145.95	\$211.26	(\$65.31)	-30.91%
20	\$189.68	\$276.76	(\$87.08)	-31.46%
25	\$233.41	\$342.26	(\$108.85)	-31.80%

**Inc.**

Applicant's Requested GCA Factor (\$/Dth) - November 2020	\$3.996
Current Commission Approved GCA Factor (GCA 30 - August 2020)	8.350
Increase (Decrease)	<u>(\$4.354)</u>

Consumption Dth	Bill at Proposed Factor	Bill at Current Factor	Increase (Decrease)	Percent Change
5	\$57.10	\$78.87	(\$21.77)	-27.60%
10	\$99.44	\$142.98	(\$43.54)	-30.45%
15	\$141.79	\$207.10	(\$65.31)	-31.54%
20	\$184.13	\$271.21	(\$87.08)	-32.11%
25	\$226.48	\$335.33	(\$108.85)	-32.46%

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

**ANR**

Applicant's Requested GCA Factor (\$/Dth) - December 2020	\$3.607
Current Commission Approved GCA Factor (GCA 30 - August 2020)	8.350
Increase (Decrease)	<u><u>(\$4.743)</u></u>

Consumption Dth	Bill at Proposed Factor	Bill at Current Factor	Increase (Decrease)	Percent Change
5	\$53.77	\$77.48	(\$23.71)	-30.60%
10	\$92.79	\$140.22	(\$47.43)	-33.83%
15	\$131.80	\$202.95	(\$71.15)	-35.06%
20	\$170.82	\$265.68	(\$94.86)	-35.70%
25	\$209.84	\$328.41	(\$118.57)	-36.10%

**Texas Gas**

Applicant's Requested GCA Factor (\$/Dth) - December 2020	\$3.607
Current Commission Approved GCA Factor (GCA 30 - August 2020)	8.350
Increase (Decrease)	<u><u>(\$4.743)</u></u>

Consumption Dth	Bill at Proposed Factor	Bill at Current Factor	Increase (Decrease)	Percent Change
5	\$56.54	\$80.25	(\$23.71)	-29.55%
10	\$98.33	\$145.76	(\$47.43)	-32.54%
15	\$140.11	\$211.26	(\$71.15)	-33.68%
20	\$181.90	\$276.76	(\$94.86)	-34.28%
25	\$223.69	\$342.26	(\$118.57)	-34.64%

**Inc.**

Applicant's Requested GCA Factor (\$/Dth) - December 2020	\$3.607
Current Commission Approved GCA Factor (GCA 30 - August 2020)	8.350
Increase (Decrease)	<u><u>(\$4.743)</u></u>

Consumption Dth	Bill at Proposed Factor	Bill at Current Factor	Increase (Decrease)	Percent Change
5	\$55.15	\$78.87	(\$23.72)	-30.07%
10	\$95.55	\$142.98	(\$47.43)	-33.17%
15	\$135.95	\$207.10	(\$71.15)	-34.36%
20	\$176.35	\$271.21	(\$94.86)	-34.98%
25	\$216.75	\$335.33	(\$118.58)	-35.36%

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

**ANR**

Applicant's Requested GCA Factor (\$/Dth) - October 2020	\$4.690
Prior Year Commission Approved GCA Factor (GCA 27 - October 2019)	4.135
Increase (Decrease)	<u>\$0.555</u>

Consumption Dth	Bill at Proposed Factor	Bill at Prior Year Factor	Increase (Decrease)	Percent Change
5	\$59.18	\$56.80	\$2.38	4.19%
10	\$103.62	\$98.85	\$4.77	4.83%
15	\$148.05	\$140.90	\$7.15	5.07%
20	\$192.48	\$182.95	\$9.53	5.21%
25	\$236.91	\$225.00	\$11.91	5.29%

**Texas Gas**

Applicant's Requested GCA Factor (\$/Dth) - October 2020	\$4.690
Prior Year Commission Approved GCA Factor (GCA 27 - October 2019)	4.135
Increase (Decrease)	<u>\$0.555</u>

Consumption Dth	Bill at Proposed Factor	Bill at Prior Year Factor	Increase (Decrease)	Percent Change
5	\$61.95	\$59.57	\$2.38	4.00%
10	\$109.16	\$104.40	\$4.76	4.56%
15	\$156.36	\$149.22	\$7.14	4.78%
20	\$203.56	\$194.04	\$9.52	4.91%
25	\$250.76	\$238.87	\$11.89	4.98%

**Inc.**

Applicant's Requested GCA Factor (\$/Dth) - October 2020	\$4.690
Prior Year Commission Approved GCA Factor (GCA 27 - October 2019)	4.135
Increase (Decrease)	<u>\$0.555</u>

Consumption Dth	Bill at Proposed Factor	Bill at Prior Year Factor	Increase (Decrease)	Percent Change
5	\$60.57	\$58.18	\$2.39	4.11%
10	\$106.38	\$101.62	\$4.76	4.68%
15	\$152.20	\$145.05	\$7.15	4.93%
20	\$198.01	\$188.49	\$9.52	5.05%
25	\$243.83	\$231.92	\$11.91	5.14%

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

**ANR**

Applicant's Requested GCA Factor (\$/Dth) - November 2020	\$3.996
Prior Year Commission Approved GCA Factor (GCA 27 - November 2019)	3.511
Increase (Decrease)	<u>\$0.485</u>

Consumption Dth	Bill at Proposed Factor	Bill at Prior Year Factor	Increase (Decrease)	Percent Change
5	\$55.71	\$53.68	\$2.03	3.78%
10	\$96.68	\$92.61	\$4.07	4.39%
15	\$137.64	\$131.54	\$6.10	4.64%
20	\$178.60	\$170.47	\$8.13	4.77%
25	\$219.56	\$209.40	\$10.16	4.85%

**Texas Gas**

Applicant's Requested GCA Factor (\$/Dth) - November 2020	\$3.996
Prior Year Commission Approved GCA Factor (GCA 27 - November 2019)	3.511
Increase (Decrease)	<u>\$0.485</u>

Consumption Dth	Bill at Proposed Factor	Bill at Prior Year Factor	Increase (Decrease)	Percent Change
5	\$58.48	\$56.45	\$2.03	3.60%
10	\$102.22	\$98.16	\$4.06	4.14%
15	\$145.95	\$139.86	\$6.09	4.35%
20	\$189.68	\$181.56	\$8.12	4.47%
25	\$233.41	\$223.27	\$10.14	4.54%

**Inc.**

Applicant's Requested GCA Factor (\$/Dth) - November 2020	\$3.996
Prior Year Commission Approved GCA Factor (GCA 27 - November 2019)	3.511
Increase (Decrease)	<u>\$0.485</u>

Consumption Dth	Bill at Proposed Factor	Bill at Prior Year Factor	Increase (Decrease)	Percent Change
5	\$57.10	\$55.06	\$2.04	3.71%
10	\$99.44	\$95.38	\$4.06	4.26%
15	\$141.79	\$135.69	\$6.10	4.50%
20	\$184.13	\$176.01	\$8.12	4.61%
25	\$226.48	\$216.32	\$10.16	4.70%

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

**ANR**

Applicant's Requested GCA Factor (\$/Dth) - December 2020	\$3.607
Prior Year Commission Approved GCA Factor (GCA 27 - December 2019)	3.196
Increase (Decrease)	<u>\$0.411</u>

Consumption Dth	Bill at Proposed Factor	Bill at Prior Year Factor	Increase (Decrease)	Percent Change
5	\$53.77	\$52.10	\$1.67	3.21%
10	\$92.79	\$89.46	\$3.33	3.72%
15	\$131.80	\$126.81	\$4.99	3.94%
20	\$170.82	\$164.17	\$6.65	4.05%
25	\$209.84	\$201.52	\$8.32	4.13%

**Texas Gas**

Applicant's Requested GCA Factor (\$/Dth) - December 2020	\$3.607
Prior Year Commission Approved GCA Factor (GCA 27 - December 2019)	3.196
Increase (Decrease)	<u>\$0.411</u>

Consumption Dth	Bill at Proposed Factor	Bill at Prior Year Factor	Increase (Decrease)	Percent Change
5	\$56.54	\$54.88	\$1.66	3.02%
10	\$98.33	\$95.01	\$3.32	3.49%
15	\$140.11	\$135.14	\$4.97	3.68%
20	\$181.90	\$175.26	\$6.64	3.79%
25	\$223.69	\$215.39	\$8.30	3.85%

**Inc.**

Applicant's Requested GCA Factor (\$/Dth) - December 2020	\$3.607
Prior Year Commission Approved GCA Factor (GCA 27 - December 2019)	3.196
Increase (Decrease)	<u>\$0.411</u>

Consumption Dth	Bill at Proposed Factor	Bill at Prior Year Factor	Increase (Decrease)	Percent Change
5	\$55.15	\$53.49	\$1.66	3.10%
10	\$95.55	\$92.23	\$3.32	3.60%
15	\$135.95	\$130.97	\$4.98	3.80%
20	\$176.35	\$169.71	\$6.64	3.91%
25	\$216.75	\$208.45	\$8.30	3.98%

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

GCA	18	18	19	19	19	20	20	20	21	21	21	22
Month	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17
Actual Gas Cost	2,029,019	1,428,663	1,455,101	593,421	434,030	295,022	272,868	456,480	350,931	476,377	1,288,110	1,980,050
Variance	172,137	200,342	126,632	157,047	54,154	134,047	13,932	(263,348)	(66,622)	143,028	(70,042)	(19,984)
Monthly % Variance	8.48%	14.02%	8.70%	26.46%	12.48%	45.44%	5.11%	-57.69%	-18.98%	30.02%	-5.44%	-1.01%
12 Mo. Avg.	7.29%	8.80%	7.90%	9.22%	9.63%	10.55%	10.19%	7.64%	6.65%	6.97%	5.13%	5.26%
GCA	22	22	23	23	23	24	24	24	25	25	25	26
Month	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18
Actual Gas Cost	2,901,026	2,249,359	1,337,821	1,028,596	258,589	199,252	242,052	284,025	284,492	503,646	1,376,872	2,294,341
Variance	(114,356)	45,626	64,229	(149,049)	16,202	(21,772)	3,395	(48,176)	(31,847)	44,105	(123,122)	134,004
Monthly % Variance	-3.94%	2.03%	4.80%	-14.49%	6.27%	-10.93%	1.40%	-16.96%	-11.19%	8.76%	-8.94%	5.84%
12 Mo. Avg.	2.47%	1.10%	0.62%	-1.75%	-2.07%	-3.30%	-3.39%	-1.73%	-1.46%	-2.24%	-2.65%	-1.39%
GCA	26	26	27	27	27	28	28	28	29	29	29	30
Month	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19
Actual Gas Cost	2,327,562	1,792,246	1,608,501	814,435	250,396	223,167	212,419	226,765	236,815	453,035	1,290,912	1,837,822
Variance	(82,159)	(347,760)	(70,106)	(74,409)	51,870	(30,914)	(35,940)	(84,038)	(35,977)	82,248	(56,321)	(44,291)
Monthly % Variance	-3.53%	-19.40%	-4.36%	-9.14%	20.72%	-13.85%	-16.92%	-37.06%	-15.19%	18.15%	-4.36%	-2.41%
12 Mo. Avg.	-1.20%	-4.54%	-5.54%	-5.02%	-4.73%	-4.79%	-5.13%	-5.46%	-5.51%	-5.22%	-4.68%	-6.46%
GCA	30	30	31	31	31							
Month	Jan-20	Feb-20	Mar-20	Apr-20	May-20							
Actual Gas Cost	1,802,302	1,590,740	1,326,852	499,754	321,719							
Variance	42,859	(15,211)	44,414	(7,920)	(21,965)							
Monthly % Variance	2.38%	-0.96%	3.35%	-1.58%	-6.83%							
12 Mo. Avg.	-5.61%	-2.56%	-1.52%	-0.90%	-1.63%							


Note: Actual Gas Cost comes from Incremental Gas Cost on line 9 of Schedule 6, and Variance comes from Gas Cost Variance on line 15 of Schedule 6.

**CERTIFICATE OF SERVICE**

This is to certify that a copy of the foregoing ***OUCC'S TESTIMONY OF ANGELA J. GRIFFITH*** has been served upon the following parties of record in the captioned proceeding by electronic service on September 8, 2020.

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