

STATE OF INDIANA

INDIANA UTILITY REGULATORY COMMISSION

**APPLICATION OF SOUTHERN INDIANA GAS)
AND ELECTRIC COMPANY D/B/A VECTREN)
ENERGY DELIVERY OF INDIANA, INC.)
("VECTREN SOUTH") FOR APPROVAL OF) CAUSE NO. 37366 GCA-150
CHANGES IN ITS GAS COST ADJUSTMENTS IN)
ACCORDANCE WITH I.C. 8-1-2-42(g) and 8-1-2-)
42.3.)**

INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR'S

**PUBLIC'S EXHIBIT NO. 1 – TESTIMONY OF OUCC WITNESS
YI GAO**

PUBLIC'S EXHIBIT NO. 2 – GCA-150 FACTOR CALCULATIONS

PUBLIC'S EXHIBIT NO. 3 – GCA-150 STATISTICAL CALCULATIONS

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

March 30, 2021

Respectfully submitted,



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

**PUBLIC'S EXHIBIT NO. 1
TESTIMONY OF OUCC WITNESS YI GAO**

**CAUSE NO. 37366 GCA 150
SOUTHERN INDIANA GAS AND ELECTRIC COMPANY d/b/a
CENTERPOINT ENERGY INDIANA SOUTH ("CEI SOUTH")**

**SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
D/B/A CENTERPOINT ENERGY INDIANA SOUTH
CAUSE NO. 37366 GCA 150
TESTIMONY OF OUCC WITNESS YI GAO**

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

2 A: My name is Yi Gao, and my business address is 115 West Washington Street, Suite
3 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 a
6 Utility Analyst. I have worked as a member of the OUCC’s Natural Gas Division since
7 February 2020.

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

9 A: Yes. I have testified in Gas Cost Adjustment (“GCA”), Federally Mandated Cost
10 Adjustment, Transmission, Distribution, and Storage System Improvement Charge, and
11 rate cases.

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

13 A: The purpose of my testimony is to confirm the accuracy of calculations used to establish
14 the proposed GCA factors presented in Southern Indiana Gas and Electric Company
15 d/b/a CenterPoint Energy Indiana South’s (“CEI South” or “Petitioner”) petition for
16 Approval of its proposed Gas Cost Adjustment in Cause No. 37366 GCA 150, to be
17 applicable in the billing cycles of May through July 2021.

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

19 A: I reviewed the petition, Direct Testimony, Schedules, Revised Schedules, Exhibits and
20 Workpapers submitted by Petitioner. Additionally, I reviewed CEI South’s GCA filings

1 for the past year, and prepared Public's Exhibit Nos. 2 and 3. I also performed an annual
2 review of Petitioner's books and records.

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

4 A: Public's Exhibit No. 2 (GCA 150 Factor Calculations) presents numerical information
5 provided and used by Petitioner in calculating the proposed GCA 150 monthly factors.

6 This Exhibit consists of the following schedules:

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

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

13 A: Public's Exhibit No. 3 (GCA 150 Statistical Calculations) presents certain data used in
14 calculating CEI South's GCA 150 proposed factors and the results of performing certain
15 statistical calculations on that data. The data for these calculations was provided by CEI
16 South in this and prior GCA petitions. The calculations reflected in Public's Exhibit No.
17 3 address the following areas:

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

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

3 A: Yes. The annual review allowed the OUCC to verify the accuracy of information
4 Petitioner provided to the OUCC and used to calculate the proposed GCA factors
5 included in GCAs 147 – 150. The OUCC also verified the Commission-approved GCA
6 factors were billed to customers for the reconciliation periods examined. The
7 reconciliation periods examined encompass December 2019 to November 2020. The
8 corresponding GCAs for these months are as follows: December (2019) through
9 February (2020) for GCA 147; March through May (2020) for GCA 148; June through
10 August (2020) for GCA 149; September through November (2020) for GCA 150. The
11 OUCC's next scheduled examination, review, or compilation of data for CEI South will
12 be performed during GCA 154.

13 **Q: Were there any discrepancies in CEI South's original exhibits for GCA 150, as**
14 **filed on March 1, 2021?**

15 A: Yes. I noted one discrepancy. Referring to Schedule 3, for May-July 2021, the Transport
16 Rates for TEXAS GAS NNS FT, TEXAS GAS FT (BACKHAUL) and TEXAS
17 EASTERN were not calculated using the most up-to-date FERC correction for annual
18 charges unit charge of \$0.0011/Dth. CEI South was contacted via email about the

1 discrepancy, and CEI South filed revised exhibits on March 19, 2021 to correct this
2 error and update the spot price of gas on Schedule 3.

3 **Q: Do you agree with CEI South's calculation of the GCA 150 factors, as revised on**
4 **March 19, 2021?**

5 A: Yes. Based on information provided by Petitioner in the Revised Schedules filed on
6 March 19, 2021, I found nothing to indicate CEI South has not correctly calculated the
7 proposed GCA 150 factors in accordance with all applicable requirements.

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

9 A: Yes.

**PUBLIC'S EXHIBIT NO. 2
GCA 150 FACTOR CALCULATIONS**

**CAUSE NO. 37366 GCA 150
SOUTHERN INDIANA GAS AND ELECTRIC COMPANY d/b/a
CENTERPOINT ENERGY INDIANA SOUTH ("CEI SOUTH")**

PUBLIC'S EXHIBIT NO. 2
CAUSE NO. 37366 GCA 150
SCHEDULE 1

CEI SOUTH
CAUSE NO. 37366 GCA 150
DETERMINATION OF GAS COST ADJUSTMENT CHARGE

<u>Line No.</u>		<u>May-21</u>	<u>Jun-21</u>	<u>Jul-21</u>
1	Non-Demand Gas Costs - Estimated	\$777,375	\$456,967	\$465,909
2	Add: Commodity Variance	(47,390)	(27,310)	(27,310)
3	Less: Commodity Refunds	0	0	0
4	Total Cost to be Recovered through GCA	\$729,985	\$429,657	\$438,599
5	Sales Subject to GCA in Dth	295,000	170,000	170,000
6	Total Commodity Cost to be Recovered per Dth	\$2.474	\$2.527	\$2.580
7	Demand Cost per Dth	1.829	1.829	1.829
8	Demand Variance per Dth	(0.025)	(0.025)	(0.025)
9	Bad Debt Cost Component per Dth	0.029	0.029	0.030
10	Total Cost to be Recovered per Dth	\$4.307	\$4.360	\$4.414
11	GCA Factor Modified for Utility Receipts Tax	\$4.371	\$4.425	\$4.480

**PUBLIC'S EXHIBIT NO. 2
CAUSE NO. 37366 GCA 150
SCHEDULE 2**

**CEI SOUTH
CAUSE NO. 37366 GCA 150
NET OPERATING INCOME STATEMENT
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2020
(Unaudited)**

<u>Line No.</u>		
1	OPERATING REVENUES	\$100,181,824
2	OPERATING EXPENSES	
3	Purchased Gas	\$27,998,563
4	Cost of Gas for Interdepartmental Sales	671,375
5	Maintenance of Manufactured Gas Production	0
6	Underground Storage Expenses	4,901,437
7	Transmission Expenses	3,349,906
8	Distribution Expense	11,158,669
9	Customer Accounts Expenses	1,981,597
10	Customer Service & Info Expenses	41,600
11	Sales Expenses	1,230,803
12	General and Administrative Expenses	14,264,723
13	Depreciation Expense	15,874,963
14	Taxes Other Than Income Taxes	3,431,295
15	Income Taxes	<u>1,744,262</u>
16	TOTAL OPERATING EXPENSES	<u>\$86,649,192</u>
17	NET OPERATING INCOME	<u><u>\$13,532,632</u></u>

PUBLIC'S EXHIBIT NO. 2
CAUSE NO. 37366 GCA 150
SCHEDULE 3

CEI SOUTH
CAUSE NO. 37366 GCA 150
CALCULATION OF EXCESS EARNINGS BANK

Line No.	Month	Year	GCA No.	Net Operating Income	Authorized	Differential
1	December	2020	150	\$13,532,632	\$21,510,544	(\$7,977,912)
2	September	2020	149	12,803,752	21,510,544	** (8,706,792)
3	June	2020	148	12,299,278	20,610,841	(8,311,562)
4	March	2020	147	11,899,527	20,610,841	** (8,711,314)
5	December	2019	146	3,256,520	19,244,826	(15,988,305)
6	September	2019	145	5,051,198	19,244,826	** (14,193,627)
7	June	2019	144	4,732,177	17,839,770	(13,107,592)
8	March	2019	143	3,568,950	17,839,770	** (14,270,820)
9	December	2018	142	10,542,156	16,784,743	(6,242,586)
10	September	2018	141	8,590,322	16,784,743	** (8,194,420)
11	June	2018	140	9,796,565	15,659,425	(5,862,860)
12	March	2018	139	9,990,963	15,659,425	** (5,668,462)
13	December	2017	138	9,045,499	14,479,609	(5,434,110)
14	September	2017	137	9,238,383	14,479,609	** (5,241,226)
15	June	2017	136	9,332,954	13,460,191	(4,127,237)
16	March	2017	135	9,710,840	13,460,191	** (3,749,351)
17	December	2016	134	9,486,147	12,847,030	(3,360,883)
18	September	2016	133	8,686,386	12,847,030	** (4,160,644)
19	June	2016	132	8,288,032	12,172,489	(3,884,457)
20	March	2016	131	8,102,830	12,172,489	** (4,069,659)
21	December	2015	130	7,863,250	10,898,939	(3,035,689)
22	September	2015	129	7,138,937	10,898,939	** (3,760,002)
23	June	2015	128	6,618,090	9,440,141	(2,822,051)
24	March	2015	127	6,300,023	9,440,141	** (3,140,118)
25	December	2014	126	6,046,667	8,760,160	(2,713,493)
26	September	2014	125	5,259,263	8,760,160	(3,500,897)
27	June	2014	124	5,335,027	8,760,160	(3,425,133)
28	March	2014	123	5,776,239	8,760,160	(2,983,921)
29	December	2013	122	5,944,895	8,760,160	(2,815,265)
30	September	2013	121	7,200,773	8,760,160	(1,559,387)
31	June	2013	120	8,234,309	8,760,160	(525,851)
32	March	2013	119	8,665,904	8,760,160	(94,256)
33	December	2012	118	9,289,115	8,760,160	528,955
34	September	2012	117	8,536,710	8,760,160	(223,450)
35	June	2012	116	7,878,722	8,760,160	(881,438)
36	March	2012	115	7,935,799	8,760,160	(824,361)
37	December	2011	114	7,819,559	8,760,160	(940,601)
38	September	2011	113	9,322,389	8,760,160	562,229
39	June	2011	112	9,588,801	8,760,160	828,641
40	March	2011	111	6,736,582	8,760,160	(2,023,578)
41	December	2010	110	6,784,059	8,760,160	(1,976,101)
42	September	2010	109	5,731,732	8,760,160	(3,028,428)
43	June	2010	108	5,290,701	8,760,160	(3,469,459)
44	March	2010	107	7,386,190	8,760,160	(1,373,970)
45	December	2009	106	7,485,215	8,760,160	(1,274,945)
46	September	2009	105	7,721,610	8,760,160	(1,038,550)
47	June	2009	104	7,657,040	8,760,160	(1,103,120)
48	March	2009	103	8,356,322	8,760,160	(403,838)
49	December	2008	102	8,367,282	8,760,160	(392,878)
50	September	2008	101	8,805,370	8,760,160	45,210
51	June	2008	100	9,483,961	8,760,160	723,801
52	March	2008	99	9,358,753	8,760,160	598,593
53	December	2007	98	8,214,956	8,760,160	(545,204)
54	September	2007	97	7,907,759	8,760,160	(852,401)
55	Sum of Differentials					(\$198,704,774)

** Authorized NOI increases approved in Cause No. 44429 TDSIC-1, TDSIC-2, TDSIC-3, TDSIC-4, TDSIC-5, TDSIC-6, TDSIC-7, TDSIC-8, TDSIC-9, TDSIC-10, TDSIC-11 and TDSIC-12.

PUBLIC'S EXHIBIT NO. 2
CAUSE NO. 37366 GCA 150
SCHEDULE 4

CEI SOUTH
CAUSE NO. 37366 GCA 150
CALCULATION OF EXCESS EARNINGS AND TOTAL GAS COST VARIANCE

<u>Line</u> <u>No.</u>		
	Net Operating Income (Loss)	
1	For the Twelve Months Ending December 31, 2020	\$13,532,632
2	Net Operating Income Granted in Cause Nos. 43112 and 44429	<u>21,510,544</u>
3	Excessive Earnings (Deficit)	(\$7,977,912)
4	Cumulative Excess (Deficit) Earnings GCA 149	<u>(190,726,862)</u>
5	Cumulative Excess (Deficit) Earnings GCA 150	<u>(\$198,704,774)</u>
6	Excess Earnings Returned This Petition	\$0
7	Add Demand Variance:	
8	Variance From Cause No. 37366 GCA 147	(10,020)
9	Variance From Cause No. 37366 GCA 148	2,636
10	Variance From Cause No. 37366 GCA 149	8,809
11	Variance From Cause No. 37366 GCA 150	(17,590)
12	Add Commodity Variance:	
13	Variance From Cause No. 37366 GCA 147	(113,698)
14	Variance From Cause No. 37366 GCA 148	(10,326)
15	Variance From Cause No. 37366 GCA 149	22,380
16	Variance From Cause No. 37366 GCA 150	<u>(366)</u>
17	Total Gas Cost Variance	<u><u>(\$118,175)</u></u>

**CEI SOUTH
CAUSE NO. 37366 GCA 150
CALCULATION OF ACTUAL GAS COST VARIANCE**

Line No.	Sep-20	Oct-20	Nov-20	Total
1 Actual Cost of Gas Incurred	\$1,296,543	\$1,659,102	\$2,893,564	\$5,849,209
2 Actual Incremental Cost of Gas Billed Excluding Gross/Utility Receipts Tax	\$1,205,195	\$2,099,924	\$2,507,590	\$5,812,709
3 Dollar Amount of Gas Cost Variance				
From Cause No. 37366, GCA 147	(55,434)	(66,939)	0	(122,373)
From Cause No. 37366, GCA 148	0	0	(202,187)	(202,187)
4 Refund Dollars				
From Cause No. 37366, GCA 147	0	0	0	0
From Cause No. 37366, GCA 148	0	0	0	0
5 Gas Costs Recovered to be Reconciled With Actual Gas Cost Incurred	\$1,260,629	\$2,166,863	\$2,709,777	\$6,137,269
6 Commodity and Demand Gas Cost Variance Subtotal	<u>\$35,914</u>	<u>(\$507,761)</u>	<u>\$183,787</u>	(\$288,060)
7 Add: LIFO Adjustment				\$0
8 Add: Annual UAF Adjustment - LIFO Adjusted				0
9 Add: Bad Debt Gas Cost Variance				(1,791)
10 Add: Bad Debt Gas Cost Adjustment - LIFO Adjusted				0
11 Add: Bad Debt Gas Cost Adjustment				<u>0</u>
12 Commodity and Demand				<u>(\$289,851)</u>
13 Variance Allocated to GCA 150				(\$17,956)
14 Variance Allocated to GCA 151				(21,350)
15 Variance Allocated to GCA 152				(149,308)
16 Variance Allocated to GCA 153				<u>(101,236)</u>
17 Total Variance Allocation				<u>(\$289,850)</u>

**PUBLIC'S EXHIBIT NO. 3
GCA 150 STATISTICAL CALCULATIONS**

**CAUSE NO. 37366 GCA 150
SOUTHERN INDIANA GAS AND ELECTRIC COMPANY d/b/a
CENTERPOINT ENERGY INDIANA SOUTH ("CEI SOUTH")**

GENERAL INFORMATION:

**Petition Filed: March 1, 2021
Update Filed: March 19, 2021
Hearing Date: April 16, 2021
Estimation Months: May through July 2021
Reconciliation Months: September through November 2020
Pipeline Transporters: Texas Gas Transmission Corporation
Texas Eastern Transmission Corporation**

ESTIMATION INFORMATION:

<u>May-21</u>	Volumes in Dth	Commodity Cost per Dth	Percent of Total
Fixed Purchases	38,750	\$4.5980	5.72%
Index Purchases	638,466	\$2.3292	94.28%
Unnominated Seasonal Gas Usage (NNS)	0	\$0.0000	0.00%
Storage Withdrawals	0	\$0.0000	0.00%
Total Purchases and Withdrawals	677,217	\$2.4591	100.0%
Unnominated Seasonal Gas Payback (NNS)	(46,752)	\$2.2919	
Storage Injections	(335,000)	\$2.5600	
Net Purchased Gas	295,465	\$2.3709	
<u>June-21</u>			
Fixed Purchases	37,500	\$4.5980	5.28%
Index Purchases	673,173	\$2.3525	94.72%
Unnominated Seasonal Gas Usage (NNS)	0	\$0.0000	0.00%
Storage Withdrawals	0	\$0.0000	0.00%
Total Purchases and Withdrawals	710,673	\$2.4710	100.0%
Unnominated Seasonal Gas Payback (NNS)	(45,244)	\$2.2919	
Storage Injections	(495,000)	\$2.5550	
Net Purchased Gas	170,429	\$2.2757	
<u>July-21</u>			
Fixed Purchases	38,750	\$4.5980	4.16%
Index Purchases	891,852	\$2.4113	95.84%
Unnominated Seasonal Gas Usage (NNS)	0	\$0.0000	0.00%
Storage Withdrawals	0	\$0.0000	0.00%
Total Purchases and Withdrawals	930,602	\$2.5023	100.0%
Unnominated Seasonal Gas Payback (NNS)	(46,752)	\$2.2919	
Storage Injections	(713,000)	\$2.5580	
Net Purchased Gas	170,850	\$2.3255	
<u>Quarterly Total</u>			
Fixed Purchases	115,000	\$4.5980	4.96%
Index Purchases	2,203,491	\$2.3695	95.04%
Unnominated Seasonal Gas Usage (NNS)	0	\$0.0000	0.00%
Storage Withdrawals	0	\$0.0000	0.00%
Total Purchases and Withdrawals	2,318,491	\$2.4801	100.0%
Unnominated Seasonal Gas Payback (NNS)	(138,748)	\$2.2919	
Storage Injections	(1,543,000)	\$2.5576	
Net Purchased Gas	636,743	\$2.3332	

Estimated Quarterly Sales (Dth):

635,000

BILL COMPARISONS
PROPOSED VS. CURRENTLY APPROVED GCA FACTORS

May 2021

Petitioner's Requested GCA Factor (\$/Dth) - May 2021	\$4.371
Current Commission Approved GCA Factor (GCA 149 - March 2021)	\$3.275
Increase (Decrease)	\$1.096

Consumption Dth	Bill at Proposed Factor	Bill at Current Factor	Increase (Decrease)	Percent Change
5	\$56.66	\$51.20	\$5.46	10.66%
10	\$86.63	\$75.69	\$10.94	14.45%
15	\$116.59	\$100.17	\$16.42	16.39%
20	\$146.56	\$124.66	\$21.90	17.57%
25	\$176.53	\$149.15	\$27.38	18.36%

June 2021

Petitioner's Requested GCA Factor (\$/Dth) - June 2021	\$4.425
Current Commission Approved GCA Factor (GCA 149 - March 2021)	\$3.275
Increase (Decrease)	\$1.150

Consumption Dth	Bill at Proposed Factor	Bill at Current Factor	Increase (Decrease)	Percent Change
5	\$56.93	\$51.20	\$5.73	11.20%
10	\$87.17	\$75.69	\$11.48	15.17%
15	\$117.40	\$100.17	\$17.23	17.20%
20	\$147.64	\$124.66	\$22.98	18.43%
25	\$177.88	\$149.15	\$28.73	19.26%

July 2021

Petitioner's Requested GCA Factor (\$/Dth) - July 2021	\$4.480
Current Commission Approved GCA Factor (GCA 149 - March 2021)	\$3.275
Increase (Decrease)	\$1.205

Consumption Dth	Bill at Proposed Factor	Bill at Current Factor	Increase (Decrease)	Percent Change
5	\$57.20	\$51.20	\$6.00	11.72%
10	\$87.72	\$75.69	\$12.03	15.89%
15	\$118.23	\$100.17	\$18.06	18.03%
20	\$148.74	\$124.66	\$24.08	19.32%
25	\$179.25	\$149.15	\$30.10	20.18%

BILL COMPARISONS
PROPOSED VS. PRIOR YEAR APPROVED GCA FACTORS

May 2021

Petitioner's Requested GCA Factor (\$/Dth) - May 2021	\$4.371
Prior Year Commission Approved GCA Factor (GCA 146 - May 2020)	\$4.305
Increase (Decrease)	\$0.066

Consumption Dth	Bill at Proposed Factor	Bill at Prior Year Factor	Increase (Decrease)	Percent Change
5	\$56.66	\$54.97	\$1.69	3.07%
10	\$86.63	\$84.62	\$2.01	2.38%
15	\$116.59	\$114.26	\$2.34	2.04%
20	\$146.56	\$143.90	\$2.66	1.85%
25	\$176.53	\$173.54	\$2.99	1.72%

June 2021

Petitioner's Requested GCA Factor (\$/Dth) - June 2021	\$4.425
Prior Year Commission Approved GCA Factor (GCA 146 - June 2020)	\$4.078
Increase (Decrease)	\$0.347

Consumption Dth	Bill at Proposed Factor	Bill at Prior Year Factor	Increase (Decrease)	Percent Change
5	\$56.93	\$53.82	\$3.11	5.78%
10	\$87.17	\$82.31	\$4.86	5.90%
15	\$117.40	\$110.79	\$6.61	5.97%
20	\$147.64	\$139.28	\$8.36	6.00%
25	\$177.88	\$167.77	\$10.11	6.03%

July 2021

Petitioner's Requested GCA Factor (\$/Dth) - July 2021	\$4.480
Prior Year Commission Approved GCA Factor (GCA 146 - July 2020)	\$3.881
Increase (Decrease)	\$0.599

Consumption Dth	Bill at Proposed Factor	Bill at Prior Year Factor	Increase (Decrease)	Percent Change
5	\$57.20	\$53.23	\$3.97	7.46%
10	\$87.72	\$80.74	\$6.98	8.64%
15	\$118.23	\$108.24	\$9.99	9.23%
20	\$148.74	\$135.74	\$13.00	9.58%
25	\$179.25	\$163.24	\$16.01	9.81%

ANALYSIS OF PETITIONER'S SCHEDULE 6 VARIANCE CALCULATIONS

GCA	135	135	136	136	136	137	137	137	138	138	138	139
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	6,230,394	3,921,031	4,112,289	1,908,624	1,673,731	1,207,549	1,039,609	1,156,226	1,403,708	2,009,554	3,805,661	6,770,366
Variance	(200,046)	(295,322)	509,856	524,730	152,289	169,129	(289,418)	650,339	207,027	(180,975)	134,008	31,510
Monthly % Variance	-3.21%	-7.53%	12.40%	27.49%	9.10%	14.01%	-27.84%	56.25%	14.75%	-9.01%	3.52%	0.47%
12 Mo. Avg.	2.63%	2.80%	2.76%	4.11%	5.12%	5.31%	4.27%	5.91%	6.35%	5.26%	5.12%	4.01%
GCA	139	139	140	140	140	141	141	141	142	142	142	143
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	8,744,789	4,900,568	4,726,425	3,262,439	1,353,479	1,101,187	985,301	1,150,083	1,383,271	2,284,665	5,190,682	5,744,114
Variance	408,311	(487,666)	(302,992)	(103,310)	290,315	169,977	112,687	200,441	239,718	(300,260)	372,103	(137,359)
Monthly % Variance	4.67%	-9.95%	-6.41%	-3.17%	21.45%	15.44%	11.44%	17.43%	17.33%	-13.14%	7.17%	-2.39%
12 Mo. Avg.	5.35%	4.72%	2.58%	0.95%	1.30%	1.31%	2.31%	1.19%	1.27%	0.97%	1.51%	1.13%
GCA	143	143	144	144	144	145	145	145	146	146	146	147
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	7,076,032	5,198,076	4,899,702	2,003,989	1,249,463	1,135,100	899,929	949,404	1,145,719	1,732,574	4,238,501	4,559,831
Variance	(462,791)	(511,554)	(299,428)	129,213	(63,332)	296,682	39,191	96,696	166,077	(530,957)	24,454	(107,817)
Monthly % Variance	-6.54%	-9.84%	-6.11%	6.45%	-5.07%	26.14%	4.35%	10.18%	14.50%	-30.65%	0.58%	-2.36%
12 Mo. Avg.	-1.04%	-1.10%	-1.08%	-0.51%	-1.44%	-1.11%	-1.30%	-1.58%	-1.79%	-2.43%	-3.45%	-3.49%
GCA	147	147	148	148	148	149	149	149	150	150	150	151
Month	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
Actual Gas Cost	4,582,651	4,204,555	2,839,608	1,818,815	1,119,389	915,531	886,862	1,019,672	1,296,543	1,659,102	2,893,564	
Variance	(458,614)	(456,096)	(62,710)	367,915	(428,351)	120,760	164,839	214,511	35,914	(507,761)	183,787	
Monthly % Variance	-10.01%	-10.85%	-2.21%	20.23%	-38.27%	13.19%	18.59%	21.04%	2.77%	-30.60%	6.35%	
12 Mo. Avg.	-3.74%	-3.68%	-3.14%	-2.35%	-3.60%	-4.24%	-3.81%	-3.39%	-3.82%	-3.75%	-3.36%	

CERTIFICATE OF SERVICE

This is to certify that a copy of the foregoing *OUCC'S TESTIMONY OF YI GAO* has been served upon the following counsel of record in the captioned proceeding by electronic service on March 30, 2021.

Heather A. Watts
Justin C. Hage
Southern Indiana Gas & Electric Co.
Email: Heather.Watts@centerpointenergy.com
Justin.Hage@centerpointenergy.com



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

INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR
115 West Washington Street
Suite 1500 South
Indianapolis, IN 46204
infomgt@oucc.in.gov
317/232-2494 – Telephone
317/232-5923 – Facsimile