

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

CAUSE NO. 44147 GCA 33
OHIO VALLEY GAS CORPORATION AND OHIO VALLEY GAS INC.

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3-17-21 AT
DATE REPORTER

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CAUSE NO. 44147 GCA 33
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")
6 as a Utility Analyst of the Natural Gas Division. I have worked as a member of
7 the 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, Transmission,
10 Distribution, and Storage System Improvement Charge tracker cases, Certificate
11 of Public Convenience and Necessity cases, and 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
14 establish the proposed GCA factors presented in Ohio Valley Gas Corporation's
15 and Ohio Valley Gas, Inc.'s (collectively "Ohio Valley" or "Applicant")
16 Application for Approval of its proposed Gas Cost Adjustment in Cause No.
17 44147 GCA 33, to be applicable in the billing cycles of April through June 2021.

18 **Q: Please describe the documents you reviewed and prepared with your**
19 **testimony.**

20 A: I reviewed the Application, Testimony, Schedules, Revised Schedules, Exhibits
21 and Workpapers submitted by Ohio Valley. Additionally, I reviewed Ohio
22 Valley's 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 33 Factor Calculations) presents numerical
3 information provided and used by Applicant in calculating the proposed GCA 33
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;
- 9 and
- 10 • Schedule 5 – Calculation of Actual Gas Cost Variance.

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

12 A: Public's Exhibit No. 3 (GCA 33 Statistical Calculations) presents certain data
13 used in calculating Ohio Valley's GCA 33 proposed factors and the results of
14 performing certain statistical calculations on that data. The data for these
15 calculations was provided by Ohio Valley in this and prior GCA applications and
16 will be verified by the OUCC during Applicant's next annual review. The
17 calculations reflected in Public's Exhibit No. 3 address the following areas:

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

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

3 A: No. Ohio Valley's GCA 33 quarterly filing falls between annual reviews. The
4 OUCC has not performed an examination, review, or compilation procedures on
5 this data. Since those additional procedures have not yet been performed, it is
6 important that Ohio Valley's GCA rates only be finalized after gas costs have
7 been reconciled and the books and records have been examined in accordance
8 with Ind. Code § 8-1-2-42(g)(2). The OUCC's next scheduled examination,
9 review, or compilation of data for Ohio Valley will be performed during GCA 35.

10 **Q: Were there any discrepancies in Ohio Valley's original exhibits for GCA 33**
11 **as filed on February 5, 2021?**

12 A: Yes. Two discrepancies are listed below.

- 13 • Referencing Schedule 6B, lines 25-27, the Incremental Gas Cost column was
14 linked to Schedule 6, line 7 in prior GCAs. Line 9 was used for this GCA,
15 which is incorrect.
- 16 • Various transportation invoices did not match the amounts on Schedule 8 for
17 the months of October and November 2020.

18 These errors were addressed in an email to Ohio Valley, and Applicant filed
19 revised schedules on February 25, 2021.

20 **Q: Were there any discrepancies in Ohio Valley's revised exhibits for GCA 33 as**
21 **filed on February 25, 2021?**

22 A: No.

23 **Q: Do you agree with Ohio Valley's calculation of the GCA 33 monthly factors,**
24 **as revised on February 25, 2021?**

25 A: Yes. Based on information provided by Applicant in the revised schedules filed
26 on February 25, 2021, the OUCC found nothing to indicate Ohio Valley has

1 incorrectly calculated the proposed GCA 33 monthly factors in accordance with
2 all applicable requirements.

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

4 A: Yes.