

OFFICIAL
EXHIBITS

STATE OF INDIANA

INDIANA UTILITY REGULATORY COMMISSION

FILED
November 20, 2019
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 APPLICABLE DURING THE)
MONTHS OF JANUARY, FEBRUARY, AND MARCH 2021)
WITH THE CONSUMPTION PERIOD STARTING)
ON OR ABOUT DECEMBER 15, 2020.

CAUSE NO. 44147 GCA-32

SUPPLEMENTAL FILING
AMENDMENT NO. 1 TO APPLICATION

Joint IURC
PETITIONER'S
EXHIBIT NO. 2
DATE 12-15-20 LR
REPORTER

TO THE INDIANA UTILITY REGULATORY COMMISSION: Ohio Valley Gas Corporation and Ohio Valley Gas, Inc. respectfully request permission to amend their Exhibits thereto in this Cause as filed on November 5, 2020 to amend the pages indicated below. The changes are being made by page substitution as follows:

<u>EXHIBIT</u>	<u>REMOVE PAGE</u>	<u>REPLACE WITH ATTACHED PAGE</u>
"A"	Original Page 3 of Salkie Testimony	First Amended Page 3 of Salkie Testimony
"B"	Original Appendix B, Sheet No. 10	First Amended Appendix B, Sheet No. 10
"C"	Original Tables No. 1 & 2, Pages 1-3 in each	First Amended Tables No. 1 & 2, Pages 1-3 in each
"D"	Original Schedule 1	First Amended Schedule 1
"D"	Original Schedule 3, Pages 1-3	First Amended Schedule 3, Pages 1-3
"D"	Original Schedule 3-1	First Amended Schedule 3-1
"D"	Original Schedule 3A, Pages 6, 7, 8, 9	First Amended Schedule 3A, Pages 6, 7, 8, 9
"D"	Original Schedule 3B	First Amended Schedule 3B
"D"	Original Schedule 3C	First Amended Schedule 3C
"D"	Original Schedule 16A	First Amended Schedule 16A

Summary of Changes: Due to the revision of estimated commodity gas costs to reflect different NYMEX pricing at November 19, 2020, as well as several error corrections, the affected written testimony and schedules are being amended, resulting in a decrease in the proposed GCA factors.

Respectfully submitted,

OHIO VALLEY GAS CORPORATION and
OHIO VALLEY GAS, INC.

Dated this 20th day of November 2020.

By: /s/ Clayton C. Miller
Its attorney

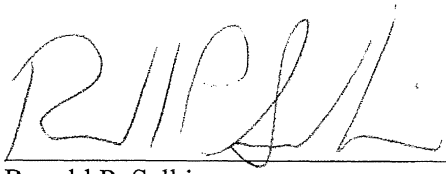
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Email: clay@claytonmillerlaw.com

Attorney for Ohio Valley Gas Corporation and Ohio Valley Gas, Inc.

VERIFICATION

I, Ronald P. Salkie, Vice President, CFO, and CIO of Ohio Valley Gas Corporation and Ohio Valley Gas, Inc., the Applicants in the above-entitled cause, have prepared or supervised the preparation of the foregoing Amendment No. 1; and have reviewed said amended Exhibits and am familiar with their contents. I affirm, under penalties for perjury, that representations in the amended Exhibits are true to the best of my knowledge, information and belief.

Dated this 20th day of November 2020.



Ronald P. Salkie

CERTIFICATE OF SERVICE

The undersigned hereby certifies that the attached Verified Supplemental Filing Amendment No. 1 has been served upon attorney Scott Franson with the Indiana Office of Utility Consumer Counselor by electronic mail this 20th day of November 2020 to SFranson@oucc.IN.gov, with a copy to Infomgt@oucc.IN.gov.

/s/

Clayton C. Miller

13Q. What does this consist of?

13A. OVG's verified Application dated November 5, 2020 and Exhibits A, B, C, and D thereto in this cause. The Application and Exhibits were prepared under my supervision, and all statements and schedules are true and correct based upon data available as of the date of preparation. The Application requests approval of gas cost adjustments for all sales customers' Rates for OVG's three (3) pipeline service areas to be applicable during months of January, February, and March 2021. Pursuant to the order of the Commission of December 5, 2012, in Cause No. 44147, OVG is filing this GCA on a combined basis. As such, all purchased gas costs, pipeline charges, customer sales, purchased gas volumes, and other data of OVG applicable to their GCA filings have been pooled in this single GCA filing.

14Q. Would you please explain Exhibits A, B, C, and D?

14A. Exhibit A is the Prefiled Direct Testimony of Ronald P. Salkie applicable to this gas cost adjustment filing. Exhibit B is the Thirty-Third Revised Sheet No. 10 of OVG's I.U.R.C. Gas Service Tariff Original Volume 9 and shows the proposed gas cost adjustment factors to be applied to all bills rendered during the months of January, February, and March 2021. Exhibit C contains tables showing the effects of the proposed gas cost adjustment factors compared to the gas cost adjustment factors currently approved as well as the gas cost adjustment factors approved for the prior year. Exhibit D consists of all Schedules which contain the necessary data and calculations made to determine the factors shown in Exhibit B herein and the financial and company data required by I.U.R.C. Cause No. 37091, subsequently modified by I.U.R.C. Cause No. 44374 issued August 27, 2014, to be filed with each GCA filing.

15Q. Your data and schedules in Exhibit D contain some estimates of what you believe will occur during the consumption months that these gas cost adjustment factors will be in effect. How will variance between those estimates and the actual experience be handled?

15A. The variance between my estimates and the actual experience will be handled through the mechanism of the gas cost adjustment. Those differences will then be recovered or returned during the next twelve consumption months starting with the gas cost adjustment filing that includes the reconciliation period. The gas cost adjustment factors shown in my data and schedules represent my best estimates at the time of preparation for the applicable periods.

16Q. Would you please identify each Schedule of Exhibit D?

16A. Schedule 1 is the determination of the monthly gas cost adjustment charge including monthly pipeline demand costs for each of the billing months of January, February, and March 2021 with the consumption period for certain customers starting on or about December 15, 2020. The estimated gas cost to be recovered for the three-month period by this gas cost adjustment is \$5,090,371 as computed on Line 7.

17Q. Please identify Schedule 2 and discuss the determination of estimated sales.

17A. This Schedule presents the estimated gas sales in dekatherms for the twelve months ending December 2021 and is used to allocate gas cost variances and refunds to GCA periods as well as to present estimated sales for

OHIO VALLEY GAS CORPORATION
OHIO VALLEY GAS, INC
I.U.R.C. GAS SERVICE TARIFF
ORIGINAL VOLUME NO. 9

THIRTY-THIRD REVISED
SHEET NO. 10

First Amended

APPENDIX B

GAS COST ADJUSTMENT FACTOR FOR PURCHASED GAS

THE RATE ADJUSTMENT FOR THE FOLLOWING RATES SHALL BE ON THE BASIS OF A RATE TRACKING FACTOR, OCCASIONED SOLELY BY CHANGES IN THE COST OF PURCHASED GAS, IN ACCORDANCE WITH ORDER OF INDIANA UTILITY REGULATORY COMMISSION, APPROVED MAY 14, 1986, IN CAUSE NO. 37091, AS FOLLOWS:

APPLICABLE GAS COST ADJUSTMENT FACTOR

RATE	Estimated JAN 2021	Estimated FEB 2021	Estimated MAR 2021
All Sales Rates	\$0.3263 /Therm	\$0.3350 /Therm	\$0.3613 /Therm

BASE RATES EFFECTIVE MAY 1, 2018 IN ACCORDANCE WITH INDIANA UTILITY REGULATORY ORDER ISSUED UNDER CAUSE NO. 45032.

RATE	BASE RATE	Estimated JAN 2021 ADJUSTED RATE	Estimated FEB 2021 ADJUSTED RATE	Estimated MAR 2021 ADJUSTED RATE
11	\$0.413754 /Therm	\$0.740054 /Therm	\$0.748754 /Therm	\$0.775054 /Therm
12	\$0.162748 /Therm	\$0.489048 /Therm	\$0.497748 /Therm	\$0.524048 /Therm
14	\$0.340288 /Therm	\$0.666588 /Therm	\$0.675288 /Therm	\$0.701588 /Therm
41	\$0.469152 /Therm	\$0.795452 /Therm	\$0.804152 /Therm	\$0.830452 /Therm
42	\$0.162748 /Therm	\$0.489048 /Therm	\$0.497748 /Therm	\$0.524048 /Therm
44	\$0.340288 /Therm	\$0.666588 /Therm	\$0.675288 /Therm	\$0.701588 /Therm
91	\$0.441402 /Therm	\$0.767702 /Therm	\$0.776402 /Therm	\$0.802702 /Therm
92	\$0.141281 /Therm	\$0.467581 /Therm	\$0.476281 /Therm	\$0.502581 /Therm
94	\$0.157671 /Therm	\$0.483971 /Therm	\$0.492671 /Therm	\$0.518971 /Therm

EFFECTIVE FOR THE
CONSUMPTION
MONTHS OF:
JAN 2021
FEB 2021
MAR 2021

ISSUED PER I.U.R.C. Cause No. 44147 GCA-32

**OHIO VALLEY GAS CORPORATION
OHIO VALLEY GAS, INC.**

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Table No. 1 - Effects of Proposed vs. Currently Approved GCA Factors For Residential Space Heating Customers

Consumption	Bill At Proposed GCA Factor	Bill At Currently Approved GCA Factor	\$ Change	% Change
JAN 2021		NOV 2020 FLEX		
ANR	\$0.3263 /Therm	\$0.4060 /Therm		
Dth				
5	\$52.05	\$56.03	-\$3.98	-7.10%
10	\$89.35	\$97.32	-\$7.97	-8.19%
15	\$126.64	\$138.60	-\$11.96	-8.63%
20	\$163.94	\$179.88	-\$15.94	-8.86%
25	\$201.24	\$221.16	-\$19.92	-9.01%
TGAS	\$0.3263 /Therm	\$0.4060 /Therm		
Dth				
5	\$54.82	\$58.80	-\$3.98	-6.77%
10	\$94.89	\$102.86	-\$7.97	-7.75%
15	\$134.95	\$146.91	-\$11.96	-8.14%
20	\$175.02	\$190.96	-\$15.94	-8.35%
25	\$215.09	\$235.01	-\$19.92	-8.48%
INC	\$0.3263 /Therm	\$0.4060 /Therm		
Dth				
5	\$53.43	\$57.42	-\$3.99	-6.95%
10	\$92.11	\$100.08	-\$7.97	-7.96%
15	\$130.79	\$142.75	-\$11.96	-8.38%
20	\$169.47	\$185.41	-\$15.94	-8.60%
25	\$208.15	\$228.08	-\$19.93	-8.74%

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OHIO VALLEY GAS, INC.**

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Table No. 1 - Effects of Proposed vs. Currently Approved GCA Factors For Residential Space Heating Customers

Consumption	Bill At Proposed GCA Factor	Bill At Currently Approved GCA Factor	\$ Change	% Change
FEB 2021		NOV 2020 FLEX		
ANR	\$0.3350 /Therm	\$0.4060 /Therm		
Dth				
5	\$52.48	\$56.03	-\$3.55	-6.34%
10	\$90.22	\$97.32	-\$7.10	-7.30%
15	\$127.95	\$138.60	-\$10.65	-7.68%
20	\$165.68	\$179.88	-\$14.20	-7.89%
25	\$203.41	\$221.16	-\$17.75	-8.03%
TGAS	\$0.3350 /Therm	\$0.4060 /Therm		
Dth				
5	\$55.25	\$58.80	-\$3.55	-6.04%
10	\$95.76	\$102.86	-\$7.10	-6.90%
15	\$136.26	\$146.91	-\$10.65	-7.25%
20	\$176.76	\$190.96	-\$14.20	-7.44%
25	\$217.26	\$235.01	-\$17.75	-7.55%
INC	\$0.3350 /Therm	\$0.4060 /Therm		
Dth				
5	\$53.87	\$57.42	-\$3.55	-6.18%
10	\$92.98	\$100.08	-\$7.10	-7.09%
15	\$132.10	\$142.75	-\$10.65	-7.46%
20	\$171.21	\$185.41	-\$14.20	-7.66%
25	\$210.33	\$228.08	-\$17.75	-7.78%

**OHIO VALLEY GAS CORPORATION
OHIO VALLEY GAS, INC.**

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Table No. 1 - Effects of Proposed vs. Currently Approved GCA Factors For Residential Space Heating Customers

Consumption	Bill At Proposed GCA Factor	Bill At Currently Approved GCA Factor	\$ Change	% Change
MAR 2021		NOV 2020 FLEX		
ANR	\$0.3613 /Therm	\$0.4060 /Therm		
Dth				
5	\$53.80	\$56.03	-\$2.23	-3.98%
10	\$92.85	\$97.32	-\$4.47	-4.59%
15	\$131.89	\$138.60	-\$6.71	-4.84%
20	\$170.94	\$179.88	-\$8.94	-4.97%
25	\$209.99	\$221.16	-\$11.17	-5.05%
TGAS	\$0.3613 /Therm	\$0.4060 /Therm		
Dth				
5	\$56.57	\$58.80	-\$2.23	-3.79%
10	\$98.39	\$102.86	-\$4.47	-4.35%
15	\$140.20	\$146.91	-\$6.71	-4.57%
20	\$182.02	\$190.96	-\$8.94	-4.68%
25	\$223.84	\$235.01	-\$11.17	-4.75%
INC	\$0.3613 /Therm	\$0.4060 /Therm		
Dth				
5	\$55.18	\$57.42	-\$2.24	-3.90%
10	\$95.61	\$100.08	-\$4.47	-4.47%
15	\$136.04	\$142.75	-\$6.71	-4.70%
20	\$176.47	\$185.41	-\$8.94	-4.82%
25	\$216.90	\$228.08	-\$11.18	-4.90%

**OHIO VALLEY GAS CORPORATION
OHIO VALLEY GAS, INC.**

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Table No. 2 - Effects of Proposed vs. Prior Year Approved GCA Factor For Residential Heating Customers

Consumption	Bill At Proposed GCA Factor	Bill At Prior Year Approved GCA Factor	\$ Change	% Change
JAN 2021		JAN 2020 FLEX		
ANR	\$0.3263 /Therm	\$0.3009 /Therm		
Dth				
5	\$52.05	\$51.17	\$0.88	1.72%
10	\$89.35	\$87.59	\$1.76	2.01%
15	\$126.64	\$124.01	\$2.63	2.12%
20	\$163.94	\$160.43	\$3.51	2.19%
25	\$201.24	\$196.85	\$4.39	2.23%
TGAS	\$0.3263 /Therm	\$0.3009 /Therm		
Dth				
5	\$54.82	\$53.94	\$0.88	1.63%
10	\$94.89	\$93.14	\$1.75	1.88%
15	\$134.95	\$132.33	\$2.62	1.98%
20	\$175.02	\$171.52	\$3.50	2.04%
25	\$215.09	\$210.72	\$4.37	2.07%
INC	\$0.3263 /Therm	\$0.3009 /Therm		
Dth				
5	\$53.43	\$52.55	\$0.88	1.67%
10	\$92.11	\$90.36	\$1.75	1.94%
15	\$130.79	\$128.16	\$2.63	2.05%
20	\$169.47	\$165.97	\$3.50	2.11%
25	\$208.15	\$203.77	\$4.38	2.15%

**OHIO VALLEY GAS CORPORATION
OHIO VALLEY GAS, INC.**

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Table No. 2 - Effects of Proposed vs. Prior Year Approved GCA Factor For Residential Heating Customers

Consumption	Bill At Proposed GCA Factor	Bill At Prior Year Approved GCA Factor	\$ Change	% Change
FEB 2021		FEB 2020 FLEX		
ANR	\$0.3350 /Therm	\$0.3033 /Therm		
Dth				
5	\$52.48	\$51.26	\$1.22	2.38%
10	\$90.22	\$87.77	\$2.45	2.79%
15	\$127.95	\$124.27	\$3.68	2.96%
20	\$165.68	\$160.78	\$4.90	3.05%
25	\$203.41	\$197.29	\$6.12	3.10%
TGAS	\$0.3350 /Therm	\$0.3033 /Therm		
Dth				
5	\$55.25	\$54.03	\$1.22	2.26%
10	\$95.76	\$93.31	\$2.45	2.63%
15	\$136.26	\$132.58	\$3.68	2.78%
20	\$176.76	\$171.86	\$4.90	2.85%
25	\$217.26	\$211.14	\$6.12	2.90%
INC	\$0.3350 /Therm	\$0.3033 /Therm		
Dth				
5	\$53.87	\$52.64	\$1.23	2.34%
10	\$92.98	\$90.53	\$2.45	2.71%
15	\$132.10	\$128.42	\$3.68	2.87%
20	\$171.21	\$166.31	\$4.90	2.95%
25	\$210.33	\$204.20	\$6.13	3.00%

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OHIO VALLEY GAS, INC.**

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Table No. 2 - Effects of Proposed vs. Prior Year Approved GCA Factor For Residential Heating Customers

Consumption	Bill At Proposed GCA Factor	Bill At Prior Year Approved GCA Factor	\$ Change	% Change
MAR 2021		MAR 2020 FLEX		
ANR	\$0.3613 /Therm	\$0.3141 /Therm		
Dth				
5	\$53.80	\$51.80	\$2.00	3.86%
10	\$92.85	\$88.85	\$4.00	4.50%
15	\$131.89	\$125.89	\$6.00	4.77%
20	\$170.94	\$162.94	\$8.00	4.91%
25	\$209.99	\$199.99	\$10.00	5.00%
TGAS	\$0.3613 /Therm	\$0.3141 /Therm		
Dth				
5	\$56.57	\$54.57	\$2.00	3.67%
10	\$98.39	\$94.39	\$4.00	4.24%
15	\$140.20	\$134.20	\$6.00	4.47%
20	\$182.02	\$174.02	\$8.00	4.60%
25	\$223.84	\$213.84	\$10.00	4.68%
INC	\$0.3613 /Therm	\$0.3141 /Therm		
Dth				
5	\$55.18	\$53.18	\$2.00	3.76%
10	\$95.61	\$91.61	\$4.00	4.37%
15	\$136.04	\$130.04	\$6.00	4.61%
20	\$176.47	\$168.47	\$8.00	4.75%
25	\$216.90	\$206.90	\$10.00	4.83%

SCHEDULE 1
OHIO VALLEY GAS CORPORATION
OHIO VALLEY GAS, INC
GAS COST ADJUSTMENT FOR THE MONTHS OF JANUARY, FEBRUARY, AND MARCH 2021
FOR CONSUMPTION

First Amended

Cause No. 44147 GCA-32

Ln No.	A JAN 2021	B FEB 2021	C MAR 2021	D TOTAL
Estimated Cost of Gas to be Recovered				
1 Pipeline Gas Cost - Fixed Demand (Sch 3, Col F, Ln 16)	\$382,714	\$366,013	\$382,714	\$1,131,441
1A Pipeline Gas Cost - Commodity and Other (Sch 3, Col G, Ln 16)	\$1,639,448	\$1,326,324	\$993,158	\$3,958,930
2 Contracted Storage	\$0	\$0	\$0	\$0
3 Gas Injected/ Withdrawn from Storage	\$0	\$0	\$0	\$0
4 Total Estimated Gas Cost	\$2,022,162	\$1,692,337	\$1,375,872	\$5,090,371
5 Less: Cost to be recovered under schedules with changes in gas costs	\$0	\$0	\$0	\$0
6 Less: Estimated Cost of Unaccounted for Gas	\$0	\$0	\$0	\$0
7 Net Cost of Gas to be Recovered	\$2,022,162	\$1,692,337	\$1,375,872	\$5,090,371
<hr/> Estimated Sales Volume				
8 Total Estimated Sales in DTH (Sch 2)	608,736	496,732	375,174	1,480,642
9 Less: Sales under schedules with provisions for changes in gas costs	0	0	0	0
10 Net Sales Subject to Gas Cost Adjustment	608,736	496,732	375,174	1,480,642
11 Percent of Total Sales	41.11%	33.55%	25.34%	100.00%
12 Gas Cost Variance (Sch 12B, Ln 16 * Ln 11)	-\$31,877	-\$26,015	-\$19,649	-\$77,541
13 Excess Return Reduction	0	0	0	0
14 Total Variance	-\$31,877	-\$26,015	-\$19,649	-\$77,541
15 Amounts to be Refunded (Sch 12A, Ln 13 * Ln 11)	\$33,323	\$27,195	\$20,540	\$81,058
16 Net Gas Costs (From Ln 7)	\$2,022,162	\$1,692,337	\$1,375,872	\$5,090,371
17 Total Costs to be Recovered Ln 14 - Ln 15 + Ln 16)	\$1,956,962	\$1,639,127	\$1,335,683	\$4,931,772
18 Total Cost to be Recovered per Dth Sales (Ln 17 / Ln 10)	\$3.215	\$3.300	\$3.560	
19 Gas Cost Adjustment Charge with URT (Ln 18 / .9852)	\$3.263	\$3.350	\$3.613	

SCHEDULE 3
OHIO VALLEY GAS CORPORATION
OHIO VALLEY GAS, INC.
PURCHASED GAS COST - ESTIMATED FOR PERIODS JANUARY, FEBRUARY, AND MARCH 2021

First Amended

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Line No.	A Month and Source	B Dth Purchases Demand	C Commodity	D Supplier Rates Demand	E Commodity	F Demand	G Estimated Cost Commodity	H Total
JAN 2021								
1	ANR FSS	10,246		\$4.1125		\$42,137		
2	ANR ST-CG		110,278		\$2.0724		\$228,540	
3	ANR SA-ST	10,175		\$8.4203		\$85,677		
4	ANR SA-CG	4,070	126,170	\$15.1604	\$2.5179	\$61,703	\$317,683	
5	ANR NNS	3,000		\$6.8750		\$20,625		
6	ANR GATHERING	0		\$0.0000		\$0		
7	Totals	<u>27,491</u>	<u>236,448</u>			<u>\$210,142</u>	<u>\$546,223</u>	\$756,365
8	TXG SGT-3N		43,400		\$3.3369		\$144,821	
9	TXG SGT-3U		31,368		\$3.2946		\$103,345	
10	TXG NNS-4N	411,866	139,500	\$0.4190	\$2.6375	\$172,572	\$367,931	
11	TXG NNS-4U		66,549		\$2.5984		\$172,921	
12	Totals	<u>411,866</u>	<u>280,817</u>			<u>\$172,572</u>	<u>789,018</u>	\$961,590
13	TXG- INC SGT-3N		49,600		\$3.3520		\$166,259	
14	TXG- INC SGT-3U		41,871		\$3.2946		\$137,948	
15	Totals		<u>91,471</u>			<u>\$0</u>	<u>\$304,207</u>	\$304,207
16	Grand Totals	<u><u>439,357</u></u>	<u><u>608,736</u></u>			<u><u>\$382,714</u></u>	<u><u>\$1,639,448</u></u>	<u><u>\$2,022,162</u></u>

SCHEDULE 3
OHIO VALLEY GAS CORPORATION
OHIO VALLEY GAS, INC.
PURCHASED GAS COST - ESTIMATED FOR PERIODS JANUARY, FEBRUARY, AND MARCH 2021

First Amended

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Line No.	A Month and Source	B Dth Purchases Demand	C Commodity	D Supplier Rates Demand	E Commodity	F Demand	G Estimated Cost Commodity	H Total
FEB 2021								
1	ANR FSS	10,246		\$4.1125		\$42,137		
2	ANR ST-CG		111,832		\$2.0724		\$231,761	
3	ANR SA-ST	10,175		\$8.4203		\$85,677		
4	ANR SA-CG	4,070	81,200	\$15.1604	\$2.5052	\$61,703	\$203,422	
5	ANR NNS	3,000		\$6.8750		\$20,625		
6	ANR GATHERING	0		\$0.0000		\$0		
7	Totals	<u>27,491</u>	<u>193,032</u>			<u>\$210,142</u>	<u>\$435,183</u>	\$645,325
8	TXG SGT-3N		40,600		\$3.3316		\$135,263	
9	TXG SGT-3U		18,728		\$3.2946		\$61,701	
10	TXG NNS-4N	372,008	116,000	\$0.4190	\$2.6384	\$155,871	\$306,054	
11	TXG NNS-4U		53,909		\$2.5984		\$140,077	
12	Totals	<u>372,008</u>	<u>229,237</u>			<u>\$155,871</u>	<u>643,095</u>	\$798,966
13	TXG- INC SGT-3N		40,600		\$3.3616		\$136,481	
14	TXG- INC SGT-3U		33,863		\$3.2946		\$111,565	
15	Totals		<u>74,463</u>				<u>\$248,046</u>	\$248,046
16	Grand Totals	<u>399,499</u>	<u>496,732</u>			<u>\$366,013</u>	<u>\$1,326,324</u>	<u>\$1,692,337</u>

SCHEDULE 3
OHIO VALLEY GAS CORPORATION
OHIO VALLEY GAS, INC.
PURCHASED GAS COST - ESTIMATED FOR PERIODS JANUARY, FEBRUARY, AND MARCH 2021

First Amended

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Line No.	A Month and Source	B Dth Purchases Demand	C Commodity	D Demand	E Supplier Rates Commodity	F Demand	G Estimated Cost Commodity	H Total
MAR 2021								
1	ANR FSS	10,246		\$4.1125		\$42,137		
2	ANR ST-CG		70,023		\$2.0724		\$145,116	
3	ANR SA-ST	10,175		\$8.4203		\$85,677		
4	ANR SA-CG	4,070	80,600	\$15.1604	\$2.4504	\$61,703	\$197,502	
5	ANR NNS	3,000		\$6.8750		\$20,625		
6	ANR GATHERING	0		\$0.0000		\$0		
7	Totals	<u>27,491</u>	<u>150,623</u>			<u>\$210,142</u>	<u>\$342,618</u>	\$552,760
8	TXG SGT-3N		31,000		\$3.2764		\$101,568	
9	TXG SGT-3U		10,116		\$3.2946		\$33,328	
10	TXG NNS-4N	411,866	124,000	\$0.4190	\$2.5802	\$172,572	\$319,945	
11	TXG NNS-4U		336		\$2.5984		\$873	
12	Totals	<u>411,866</u>	<u>165,452</u>			<u>\$172,572</u>	<u>\$455,714</u>	\$628,286
13	TXG- INC SGT-3N		43,400		\$3.2973		\$143,103	
14	TXG- INC SGT-3U		15,699		\$3.2946		\$51,723	
15	Totals	<u></u>	<u>59,099</u>			<u></u>	<u>\$194,826</u>	\$194,826
16	Grand Totals	<u><u>439,357</u></u>	<u><u>375,175</u></u>			<u><u>\$382,714</u></u>	<u><u>\$993,158</u></u>	<u><u>\$1,375,872</u></u>

SCHEDULE 3-1
OHIO VALLEY GAS CORPORATION
OHIO VALLEY GAS, INC.
WACOG - ESTIMATED FOR PERIODS JANUARY, FEBRUARY, AND MARCH 2021

First Amended

Cause No. 44147 GCA-32

JAN 2021	Volumes in Dths	Commodity Cost per Dth	Volumes % of Total
Physically Hedged Purchases	190,000	\$2.7994	31.21%
Index Purchases	168,670	\$2.7557	27.71%
Unnominated Seasonal Gas Borrowings (TGT)	139,788	\$2.9632	22.96%
Storage Withdrawal (ANR)	110,278	\$2.0724	18.12%
Total Purchases	608,736		100.00%

FEB 2021	Volumes in Dths	Commodity Cost per Dth	Volumes % of Total
Physically Hedged Purchases	190,000	\$2.7994	38.25%
Index Purchases	88,400	\$2.8205	17.80%
Unnominated Seasonal Gas Borrowings (TGT)	106,500	\$2.9422	21.44%
Storage Withdrawal (ANR)	111,832	\$2.0724	22.51%
Total Purchases	496,732		100.00%

MAR 2021	Volumes in Dths	Commodity Cost per Dth	Volumes % of Total
Physically Hedged Purchases	120,000	\$2.7525	31.99%
Index Purchases	159,000	\$2.7159	42.38%
Unnominated Seasonal Gas Borrowings (TGT)	26,151	\$3.2856	6.97%
Storage Withdrawal (ANR)	70,023	\$2.0724	18.66%
Total Purchases	375,175		100.00%

Estimated Net Commodity Cost to be Recovered:	\$3,958,929
Estimated Sales (Dth):	1,480,643

SCHEDULE 3A
OHIO VALLEY GAS CORPORATION
OHIO VALLEY GAS, INC.
DETAILS OF PIPELINE DEMAND COSTS AND SUPPLY AREA GAS COSTS

First Amended
Page 6 of 9

SUPPLY AREA TO CITY GATE (SA CG) GAS COSTS (Commodity)

ANR

Line	JAN 2021	FEB 2021	MAR 2021
No. Southwest			
1 Estimated Dth -Southwest - Groups 1 & 2 - ETS/FTS	126,170	81,200	80,600
2 Transportation charge per Dth	\$0.0254	\$0.0254	\$0.0254
3 Gas Costs FOB Receipt Point-Sch 3B	<u>\$2.4925</u>	<u>\$2.4798</u>	<u>\$2.4250</u>
4 Total Costs per Dth	<u>\$2.5179</u>	<u>\$2.5052</u>	<u>\$2.4504</u>
5 Total Costs-Southwest	<u>\$317,683</u>	<u>\$203,422</u>	<u>\$197,502</u>
 Southeast			
6 Estimated Dth - Southeast - Groups 1 & 2 - ETS/FTS	0	0	0
7 Transportation charge per Dth	\$0.0180	\$0.0180	\$0.0180
8 Gas Costs FOB Receipt Point-Sch 3B	<u>\$0.0000</u>	<u>\$0.0000</u>	<u>\$0.0000</u>
9 Total Costs per Dth	<u>\$0.0180</u>	<u>\$0.0180</u>	<u>\$0.0180</u>
10 Total Costs-Southeast	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
 11 Total Costs (L5 + L10) - Supply Area to City Gate (SA CG)	<u>\$317,683</u>	<u>\$203,422</u>	<u>\$197,502</u>
12 Total Dth	<u>126,170</u>	<u>81,200</u>	<u>80,600</u>
13 Average Cost per Dth - Supply Area to City Gate	<u>\$2.5179</u>	<u>\$2.5052</u>	<u>\$2.4504</u>

**SCHEDULE 3A
OHIO VALLEY GAS CORPORATION
OHIO VALLEY GAS, INC.
DETAILS OF STORAGE GAS COSTS**

First Amended
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TEXAS GAS (TGT Zone 3 & 4)

Line No	UNNOMINATED (STORAGE) GAS COSTS (storage refill allocations)	JAN 2021	FEB 2021	MAR 2021
	Injection Percentage			
1	April 10%			
2	May 15%			
3	June 20%			
4	July 15%			
5	August 15%			
6	Sept 15%			
7	Oct 10%			

8 Estimated Unnominated Dth of Gas to Be Used	97,917	72,637	10,452
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9 To be injected during subsequent April	9,792	7,264	1,045
10 To be injected during subsequent May	14,688	10,896	1,568
11 To be injected during subsequent June	19,583	14,527	2,090
12 To be injected during subsequent July	14,688	10,896	1,568
13 To be injected during subsequent Aug	14,688	10,896	1,568
14 To be injected during subsequent Sept	14,688	10,896	1,568
15 To be injected during subsequent Oct	9,792	7,262	1,045

16 Total Dth to be Injected in Subsequent Period	97,919	72,637	10,452
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Total TGT Purchases During Subsequent Summer Refill Period

	Index	Fixed	Total	Index **	Fixed	Injection	Weighted			
17	Volume	Price Vol	Volume	Price	Price	Period	Average			
18	95,540	50,000	145,540	2.3940	2.5970	Apr 21	\$2.4637	\$24,125	\$17,896	\$2,575
19	87,627	50,000	137,627	2.4070	2.5970	May 21	\$2.4760	36,367	26,978	3,882
20	68,450	50,000	118,450	2.4550	2.5970	Jun 21	\$2.5149	49,249	36,534	5,256
21	40,910	50,000	90,910	2.5160	2.5970	Jul 21	\$2.5605	37,609	27,899	4,015
22	31,579	50,000	81,579	2.5410	2.5970	Aug 21	\$2.5753	37,826	28,060	4,038
23	29,270	50,000	79,270	2.5380	2.5970	Sep 21	\$2.5752	37,825	28,059	4,038
24	44,041	50,000	94,041	2.5710	2.5970	Oct 21	\$2.5848	25,310	18,771	2,701
	397,417	350,000	747,417							

**Index price is net of basis discount, plus BP fee

25 Projected Storage Gas Cost	\$248,311	\$184,197	\$26,505
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26 Average Cost Per Dth	\$2.5359	\$2.5359	\$2.5359
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ZONE 3- SGT UNNOMINATED (Storage) GAS COSTS

27 Transportation Costs	\$0.7587	\$0.7587	\$0.7587
28 Gas Costs FOB Receipt Point	\$2.5359	\$2.5359	\$2.5359

29 Total Zone 3 SGT - Unnominated Gas Dth	\$3.2946	\$3.2946	\$3.2946
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30 Zone 3 SGT - Unnominated Gas Dth	31,368	18,728	10,116
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ZONE 4- NNS UNNOMINATED (Storage) GAS COSTS

31 Transportation Costs	\$0.0625	\$0.0625	\$0.0625
32 Gas Costs FOB Receipt Point	\$2.5359	\$2.5359	\$2.5359

33 Total Zone 4 NNS - Unnominated Gas Dth	\$2.5984	\$2.5984	\$2.5984
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34 Zone 4 NNS - Unnominated Gas Dth	66,549	53,909	336
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**SCHEDULE 3A
OHIO VALLEY GAS CORPORATION
OHIO VALLEY GAS, INC.
DETAILS OF SUPPLY AREA GAS COSTS**

First Amended

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TEXAS GAS

Line No		JAN 2021	FEB 2021	MAR 2021
	Zone 3-SGT Nominated Gas Costs			
1	Transportation charge per Dth	\$0.7587	\$0.7587	\$0.7587
2	Gas Costs FOB Receipt Point-Sch 3B	\$2.5782	\$2.5729	\$2.5177
3	Total Zone 3 SGT Nominated Costs per Dth	\$3.3369	\$3.3316	\$3.2764
	Zone 4-NNS Nominated Gas Costs			
4	Transportation charge per Dth	\$0.0625	\$0.0625	\$0.0625
5	Gas Costs FOB Receipt Point-Sch 3B	\$2.5750	\$2.5759	\$2.5177
6	Total Zone 4 NNS Nominated Costs per Dth	\$2.6375	\$2.6384	\$2.5802

SCHEDULE 3A
OHIO VALLEY GAS CORPORATION
OHIO VALLEY GAS, INC.
DETAILS OF SUPPLY AREA AND STORAGE GAS COSTS

First Amended

Page 9 of 9

Ln	TEXAS GAS - INC (TGT-9)									
No.	UNNOMINATED (STORAGE) GAS COSTS							JAN 2021	FEB 2021	MAR 2021
1				April		10%				
2				May		15%				
3				June		20%				
4				July		15%				
5				August		15%				
6				Sept		15%				
7				Oct		10%				
8	Estimated Unnominated Dth of Gas to Be Used							41,871	33,863	15,699
9	To be injected during subsequent April							4,187	3,386	1,570
10	To be injected during subsequent May							6,281	5,079	2,355
11	To be injected during subsequent June							8,374	6,773	3,140
12	To be injected during subsequent July							6,281	5,079	2,355
13	To be injected during subsequent Aug							6,281	5,079	2,355
14	To be injected during subsequent Sept							6,281	5,079	2,355
15	To be injected during subsequent Oct							4,187	3,388	1,569
16	Total Dth to be Injected in Subsequent Period							41,872	33,863	15,699
Total TGAS Purchases During Subsequent Summer Refill Period***										
	Index	Fixed	Total	Index **	Fixed	Injection	Weighted			
17	Volume	Price Vol	Volume	Price	Price	Period	Average			
18	95,540	50,000	145,540	2.3940	2.5970	Apr 21	\$2.4637	\$10,316	\$8,342	
19	87,627	50,000	137,627	2.4070	2.5970	May 21	\$2.4760	15,552	12,576	
20	68,450	50,000	118,450	2.4550	2.5970	Jun 21	\$2.5149	21,060	17,033	
21	40,910	50,000	90,910	2.5160	2.5970	Jul 21	\$2.5605	16,083	13,005	
22	31,579	50,000	81,579	2.5410	2.5970	Aug 21	\$2.5753	16,175	13,080	
23	29,270	50,000	79,270	2.5380	2.5970	Sep 21	\$2.5752	16,175	13,079	
24	44,041	50,000	94,041	2.5710	2.5970	Oct 21	\$2.5848	10,823	8,757	
	397,417	350,000	747,417							
**Index price is net of basis discount, plus BP fee										
25	Projected Storage Gas Cost							\$106,184	\$85,872	\$39,813
26	Average Cost Per Dth							\$2.5359	\$2.5359	\$2.5359
ZONE 3 - SGT UNNOMINATED (Storage) GAS COSTS										
27	Transportation Costs							\$0.7587	\$0.7587	\$0.7587
28	Gas Costs FOB Receipt Point							\$2.5359	\$2.5359	\$2.5359
29	Total Zone 3 SGT - Unnominated Gas Dth							\$3.2946	\$3.2946	\$3.2946
30	Zone 3 SGT - Unnominated Gas Dth							41,871	33,863	15,699
***Total Purchases During Summer Refill Period include requirements for TGT and INC storage refill and customer consumption										
ZONE 3 - SGT NOMINATED (Supply) GAS COSTS										
31	Transportation charge per Dth							\$0.7587	\$0.7587	\$0.7587
32	Gas Costs FOB Receipt Point-Sch 3B							\$2.5933	\$2.6029	\$2.5386
33	Total Costs per Dth							\$3.3520	\$3.3616	\$3.2973

SCHEDULE 3B
OHIO VALLEY GAS CORPORATION
OHIO VALLEY GAS, INC
CALCULATIONS OF PRICING USED ON SCHEDULE 3

First Amended

Line No	A	B	C	D	E	F	G	H	I	J
	Fixed Price Purchases				Estimated Index Purchases			Total	Total	Average
	Pipeline	DTH	Price	Total	DTH	Est Price	Total	DTH	Cost	Cost/DTH
JAN 2021										
1	ANR-SW	80,000	\$2.4795	\$198,360	46,170	\$2.5150	\$116,118	126,170	\$314,478	\$2.4925
2	ANR-SE	0	\$0.0000	\$0	0	\$2.7300	\$0	0	\$0	\$0.0000
3	TGAS - Z3	20,000	\$2.6346	\$52,692	23,400	\$2.5300	\$59,202	43,400	\$111,894	\$2.5782
4	TGAS - Z4	60,000	\$2.6346	\$158,076	79,500	\$2.5300	\$201,135	139,500	\$359,211	\$2.5750
5	TGAS- INC (Z3)	30,000	\$2.6346	\$79,038	19,600	\$2.5300	\$49,588	49,600	\$128,626	\$2.5933
6	Total	190,000		488,166	168,670		426,043	358,670	914,209	\$2.5489
FEB 2021										
7	ANR-SW	80,000	\$2.4795	\$198,360	1,200	\$2.4980	\$2,998	81,200	\$201,358	\$2.4798
8	ANR-SE	0	\$0.0000	\$0	0	\$2.7130	\$0	0	\$0	\$0.0000
9	TGAS - Z3	20,000	\$2.6346	\$52,692	20,600	\$2.5130	\$51,768	40,600	\$104,460	\$2.5729
10	TGAS - Z4	60,000	\$2.6346	\$158,076	56,000	\$2.5130	\$140,728	116,000	\$298,804	\$2.5759
11	TGAS- INC (Z3)	30,000	\$2.6346	\$79,038	10,600	\$2.5130	\$26,638	40,600	\$105,676	\$2.6029
12	Total	190,000		488,166	88,400		222,132	278,400	710,298	\$2.5514
MAR 2021										
13	ANR-SW	50,000	\$2.4072	\$120,360	30,600	\$2.4540	\$75,092	80,600	\$195,452	\$2.4250
14	ANR-SE	0	\$0.0000	\$0	0	\$2.6690	\$0	0	\$0	\$0.0000
15	TGAS - Z3	10,000	\$2.6201	\$26,201	21,000	\$2.4690	\$51,849	31,000	\$78,050	\$2.5177
16	TGAS - Z4	40,000	\$2.6201	\$104,804	84,000	\$2.4690	\$207,396	124,000	\$312,200	\$2.5177
17	TGAS- INC (Z3)	20,000	\$2.6201	\$52,402	23,400	\$2.4690	\$57,775	43,400	\$110,177	\$2.5386
18	Total	120,000		303,767	159,000		392,112	279,000	695,879	\$2.4942
19	Grand totals	500,000		\$1,280,099	416,070		\$1,040,287	916,070	\$2,320,386	\$2.5330

SCHEDULE 3C
OHIO VALLEY GAS CORPORATION
OHIO VALLEY GAS , INC
DETAILS OF PRICING INDEX GAS

First Amended

Line No		JAN 2021	FEB 2021	MAR 2021
	Southwest :			
		ANR		
1	NYMEX (Henry Hub) Closing Price	\$2.720	\$2.703	\$2.659
2	Adjustment to SW ANR basis	-0.215	-0.215	-0.215
		2.505	2.488	2.444
3	Adjustment to recognize BP arrangement	0.010	0.010	0.010
4	Updated Adjusted Index Price	<u>\$2.515</u>	<u>\$2.498</u>	<u>\$2.454</u>
	Southeast :			
5	NYMEX (Henry Hub) Closing Price	\$2.720	\$2.703	\$2.659
6	Adjustment to SE ANR basis	0.000	0.000	0.000
		\$2.720	\$2.703	\$2.659
7	Adjustment to recognize BP arrangement	0.010	0.010	0.010
8	Updated Adjusted Index Price	<u>\$2.730</u>	<u>\$2.713</u>	<u>\$2.669</u>
	Zone 3 & Zone 4:			
		TGAS (and TGAS-INC)		
9	NYMEX (Henry Hub) Closing Price	\$2.720	\$2.703	\$2.659
10	Adjustment to to TGAS basis	-0.200	-0.200	-0.200
		2.520	2.503	2.459
11	Adjustment to recognize BP arrangement	0.010	0.010	0.010
12	Updated Adjusted Index Price	<u>\$2.530</u>	<u>\$2.513</u>	<u>\$2.469</u>
13	Henry Hub Closing Price at	Nov 19	Nov 19	Nov 19
14		\$2.720	\$2.703	\$2.659

Schedule 16A
First Amended

OHIO VALLEY GAS CORPORATION AND OHIO VALLEY GAS, INC.
ADJUSTMENT AND RESTATEMENT OF OPERATING INCOME

Line No	A	B
1	Utility Operating Income as per Books - Schedule 16	\$ 3,862,315
2	Original Cost Rate Base	\$ 51,709,777
3	Authorized Rate of Return on Rate Base	7.99%
4	Authorized Utility Operating Income	\$ 4,131,611
5	Amount by which Actual Utility Operating Income Exceeds Authorized (Line 1 - Line 4)	\$ (269,296)
6	Sum of the Differentials between Adjusted Utility Operating Income (Utility Operating Income Earnings Test for the 60 Month Test Period, Line 21)	\$ (4,663,683)
7	Amount By Which The Sum Of The Differentials Show Returns in Excess of Authorized (Line 6, If Negative Then Zero)	\$ -
8	Lessor of the Amount on Line 5 or on Line 7	\$ -
9	Quarterly Amount - Line 8 divided by 4	\$ -
10	Conversion to Revenue Requirement to Arrive at Required Variance Reductions	\$ -

UTILITY OPERATING INCOME EARNINGS TEST FOR THE 60 MONTH TEST PERIOD

Line No	A GCA Period Ending Date	B GCA No.	C Actual Operating Income	D Authorized Utility Operating Income	E Differential
11	Nov 2015	13	3,361,291	3,667,036	(305,745)
12	Feb 2016	14	3,364,918	3,667,036	(302,118)
13	May 2016	15	2,649,650	3,667,036	(1,017,386)
14	Aug 2016	16	2,644,986	3,667,036	(1,022,050)
15	Nov 2016	17	2,317,858	3,667,036	(1,349,178)
16	Feb 2017	18	1,902,353	3,667,036	(1,764,683)
17	May 2017	19	2,621,786	3,667,036	(1,045,250)
18	Aug 2017	20	2,489,245	3,667,036	(1,177,791)
19	Nov 2017	21	2,376,145	4,131,611	(1,755,466)
20	Feb 2018	22	5,266,668	4,131,611	1,135,057
21	May 2018	23	5,284,318	4,131,611	1,152,707
22	Aug 2018	24	4,801,953	4,131,611	670,342
23	Nov 2018	25	4,834,568	4,131,611	702,957
24	Feb 2019	26	4,507,329	4,131,611	375,718
25	May 2019	27	4,594,965	4,131,611	463,354
26	Aug 2019	28	4,802,813	4,131,611	671,202
27	Nov 2019	29	4,701,235	4,131,611	569,624
28	Feb 2020	30	3,904,568	4,131,611	(227,043)
29	May 2020	31	3,962,973	4,131,611	(168,638)
30	Aug 2020	32	3,862,315	4,131,611	(269,296)
31	Total Differentials:				<u>(4,663,683)</u>