

STATE OF INDIANA

INDIANA UTILITY REGULATORY COMMISSION

PETITION OF NORTHERN INDIANA PUBLIC)
SERVICE COMPANY LLC FOR APPROVAL OF)
A GAS COST ADJUSTMENT TO BE) CAUSE NO. 43629-GCA-58
APPLICABLE IN THE MONTHS OF JUNE,)
JULY, AND AUGUST 2021, PURSUANT TO)
IND. CODE § 8-1-2-42(g).)

VERIFIED PETITION

Northern Indiana Public Service Company LLC (“Petitioner” or “NIPSCO”) petitions the Indiana Utility Regulatory Commission (“Commission”) for approval of gas cost adjustment factors to be applicable for gas service rendered during the months of June, July, and August 2021, or until replaced by different gas cost adjustment factors that are approved in a subsequent filing, pursuant to Ind. Code § 8-1-2-42. In accordance with 170 IAC 1-1.1-8 and 1-1.1-9 of the Commission’s Rules of Practice and Procedure, Petitioner submits the following information in support of this petition.

Petitioner’s Corporate and Regulated Status

1. NIPSCO is a limited liability company organized and existing under the laws of the State of Indiana with its principal office and place of business at 801 East 86th Avenue, Merrillville, Indiana. Petitioner renders gas utility service in the State of Indiana and owns, operates, manages and controls, among other

things, plants and equipment within the State of Indiana used for the distribution and furnishing of such service to the public. Petitioner is a “public utility” under Ind. Code § 8-1-2-1 and is subject to the jurisdiction of this Commission in the manner and to the extent provided by the Public Service Commission Act, as amended, and other pertinent laws of the State of Indiana.

Relief Sought by Petitioner with Respect to Gas Cost Adjustment Factors

2. In this proceeding, NIPSCO requests Commission approval of gas cost adjustment factors to be applicable and made effective for gas service rendered during the months of June, July, and August 2021, or until replaced by different gas cost adjustment factors that are approved in a subsequent filing, pursuant to provisions of the Public Service Commission Act, as amended.

3. Petitioner’s proposed GCA factors for gas service during the three months of June, July, and August 2021, and the data and calculations supporting the estimated gas costs, are set forth in the schedules attached hereto and in the schedules attached to the Direct Testimony of Susan Kimmet. A key explaining the GCA schedules included in this filing is attached hereto as Attachment A. A comparison of the proposed GCA factors to the current GCA factors is attached hereto as Attachment B.

4. The estimated average monthly bill impact for a typical residential

customer using 69 therms per month¹ is a charge of \$44.34. This represents an increase of \$18.12 from the factor currently in effect.

5. In accordance with the Commission's August 27, 2014 Order in Cause No. 44374, the demand component of gas costs estimated for June, July, and August 2021 has been established based on monthly demand costs.

6. As set forth in its prepared direct testimony and exhibits, in this filing, NIPSCO is proposing an alternative approach for recovering the variance due to unique market circumstances that contributed to the variance in gas costs for the month of February 2021. NIPSCO proposes to recover 50 percent of the February 2021 variance evenly over the 12-month period June 2021 to May 2022, with the remainder of the variance recovered through a volumetric per-Therm allocation over the same period.

7. If NIPSCO's proposed alternative approach is approved, the estimated average monthly bill impact for a typical residential customer using 69 therms per month² is a charge of \$57.61. This represents an increase of \$31.39 from the factor currently in effect.

¹ The average therm per month usage level in Cause No. 44988.

² The average therm per month usage level in Cause No. 44988.

8. Schedule 12B attached hereto and in the schedules attached to the Direct Testimony of Susan Kimmet, reflects the allocation of the gas cost variance related to the reconciliation months of December 2020 and January and February 2021.

9. Petitioner has made every reasonable effort to acquire gas so as to provide gas to its retail customers at the lowest gas cost reasonably possible.

10. Petitioner's Statement of Operating Income for the twelve months ended December 31, 2020 and its return calculation as required by Ind. Code § 8-1-2-42.3, is provided as part of its prepared direct testimony and exhibits.

11. Petitioner continues to use a monthly flex methodology as approved in Cause No. 43629 to establish the price applicable to market purchases for each GCA month. The monthly flex methodology has been adjusted in accordance with the Commission's August 27, 2014 Order in Cause No. 44374.

12. The books and records of Petitioner supporting such data, calculation and allegations are available for inspection and review by the Indiana Office of Utility Consumer Counselor ("OUCC") and this Commission.

Applicable Law

13. Petitioner considers the provisions of the Public Service Commission

Act, as amended, including Ind. Code § 8-1-2-42(g) and Ind. Code § 8-1-2-42.3, to be applicable to the subject matter of this Petition and believes that such traditional statutes provide the Commission authority to approve the requested relief.

Petitioner's Counsel

14. The names, addresses and titles of all persons authorized to accept service of papers in this proceeding are:

Counsel of Record:

Steven W. Krohne (Atty. No. 20969-49)
Ice Miller, LLP
One American Square, Suite 2900
Indianapolis, Indiana 46282-0200
Phone: 317-236-2294
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Email: steven.krohne@icemiller.com

With a copy to:

Robert C. Sears
Northern Indiana Public Service Company LLC
150 West Market Street, Suite 600
Indianapolis, Indiana 46204
Phone: 812-490-9197
Fax: 317-684-4918
Email: rsears@nisource.com

WHEREFORE, Northern Indiana Public Service Company LLC respectfully requests that the Commission promptly publish notice, make such other investigation and hold such hearings as are necessary or advisable pursuant to Ind. Code § 8-1-2-42, and thereafter, make and enter an order in this Cause:

- (a) Authorizing and approving the alternative approach to recover 50 percent of the February 2021 variance evenly over the 12-month period June 2021 to May 2022, with the remainder of the variance

recovered through a volumetric per-Therm allocation over the same period.

- (b) Authorizing and approving the gas cost adjustment factors in Petitioner's Exhibit No. 1, Attachment 1-A-1, Schedule 1, as sponsored by Petitioner's witness Susan Kimmet, to become effective for gas service rendered during the months of June, July, and August 2021 or until replaced by different gas cost adjustment factors that are approved in a subsequent filing;
- (c) Approving Appendix B – Gas Cost Adjustment set forth in Petitioner's Exhibit No. 1, Attachment 1-B-1, as sponsored by Petitioner's witness Susan Kimmet, which contains the gas cost adjustment factors to become effective for gas service rendered during the months of June, July, and August 2021;
- (d) Issuing such order within thirty (30) days from the date the Commission receives the report of the Indiana Office of Utility Consumer Counselor; and
- (e) Making such other findings and orders in the premises as the Commission may deem appropriate and proper.

Dated this 26th day of March, 2021.

Northern Indiana Public Service Company LLC

A handwritten signature in cursive script that reads "Erin E. Whitehead". The signature is written in black ink and is positioned above a solid horizontal line.

Erin E. Whitehead
Vice President, Regulatory and Major Accounts

Verification

I affirm under penalties for perjury that the foregoing representations are true to the best of my knowledge, information, and belief.

Dated: March 26, 2021.

A handwritten signature in cursive script that reads "Erin E. Whitehead". The signature is written in black ink and is positioned above a solid horizontal line.

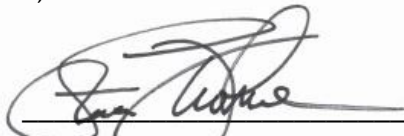
Erin E. Whitehead
Vice President, Regulatory and Major Accounts

CERTIFICATE OF SERVICE

The undersigned hereby certifies that the foregoing was served via email transmission upon Scott Franson, Indiana Office of Utility Consumer Counselor, 115 W. Washington Street, Suite 1500 South, Indianapolis, Indiana 46204 (sfranson@oucc.in.gov, infomgt@oucc.in.gov). A courtesy copy has also been provided via email transmission upon the following:

Bette J. Dodd (bdodd@lewis-kappes.com)
Heather Poole (hpoole@oucc.in.gov)
Mark Grosskopf (mgrosskopf@oucc.in.gov)
Jerry Mierzwa (jmierzwa@exeterassociates.com).

Dated this 26th day of March, 2021.



Steven W. Krohne

NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC
Determination of Gas Cost Adjustment (GCA)
To be Applied to Usage Related to the Month of
June 2021

Line No.	Col A	Col B	Col C	Col D	Col E	Col F
	Estimated Commodity Cost of Gas to be Recovered					
1	Purchased Gas Cost (Schedule 3, Page 1 of 3, Line 7)			\$14,779,128		
2	Variable Storage & Transmission Costs (Schedule 4, Page 1 of 3, Line 11)			25,273		
3	Gas Injected Into/Withdrawn From Storage (Schedule 5, Page 1 of 3, Line 14)			<u>(11,979,545)</u>		
4	Total Estimated Commodity Gas Cost (Line1+Line2+Line3)			\$2,824,856		
5	Estimated Cost of Gas for Sales Not Subject to GCA			<u>2,488</u>		
6	Net Commodity Cost of Gas to be Recovered (Line4-Line5)			<u><u>\$2,822,368</u></u>		

Estimated Sales Volume - Therms

All GCA Classes	Residential		General Service	
	% of Total	Therms	% of Total	Therms
7 Sales Subject to Gas Cost Adjustment (Schedule 2)	17,791,503	10,797,494	6,994,009	
8 Percent of Total Sales	100.0000%	60.6890%	39.3110%	

Gas Cost Adjustment Rate

All GCA Classes	Residential		General Service		
	Dollars	Rate	Dollars	Rate	
9 Commodity Costs Allocated by GCA Class (Line6xLine8)	\$2,822,368	\$1,712,867	\$0.1586	\$1,109,501	\$0.1586
10 Demand Costs (Schedule 1A, Page 1 of 4, Col G, Lines7&8)			0.3694		0.2723
11 Commodity Cost Variance (Schedule 12B, Page 2 of 4)	1,939,797	1,156,139		783,658	
12 Excess Return Reduction (Total Excess*Line8)	<u>0</u>	<u>0</u>		<u>0</u>	
13 Total Commodity Variance (Line11+Line12)	1,939,797	1,156,139	0.1071	783,658	0.1120
14 Demand Cost Variance (Schedule12B, Page 2 of 4)	(42,222)	(53,742)	(0.0050)	11,520	0.0016
15 Refund Factors (Schedule12A)			0.0000		0.0000
16 Bad Debt Factor (Schedule 1B, Page 1 of 3, Line 7)			0.0030		0.0030
17 Cost to be Recovered Through GCA (Σ Line9:Line16)			0.6331		0.5475
18 Utilities Receipt Tax on Retail Sales (1.496925%)			0.0095		0.0082
19 Total Gas Cost Adjustment Charge Modified for URTRS			<u><u>\$0.6426</u></u>		<u><u>\$0.5557</u></u>

NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC
Determination of Gas Cost Adjustment (GCA)
To be Applied to Usage Related to the Month of
July 2021

Line No.	Col A	Col B	Col C	Col D	Col E	Col F
	Estimated Commodity Cost of Gas to be Recovered					
1	Purchased Gas Cost (Schedule 3, Page 2 of 3, Line 7)			\$15,097,816		
2	Variable Storage & Transmission Costs (Schedule 4, Page 2 of 3, Line 11)			27,141		
3	Gas Injected Into/Withdrawn From Storage (Schedule 5, Page 2 of 3, Line 14)			(12,217,996)		
4	Total Estimated Commodity Gas Cost (Line1+Line2+Line3)			\$2,906,961		
5	Estimated Cost of Gas for Sales Not Subject to GCA			0		
6	Net Commodity Cost of Gas to be Recovered (Line4-Line5)			<u>\$2,906,961</u>		

Estimated Sales Volume - Therms

All GCA Classes	Residential		General Service	
	% of Total	Therms	% of Total	Therms
7 Sales Subject to Gas Cost Adjustment (Schedule 2)	18,040,363	10,958,418		7,081,945
8 Percent of Total Sales	100.0000%	60.7439%	39.2561%	

Gas Cost Adjustment Rate

All GCA Classes	Residential		General Service		
	Dollars	Rate	Dollars	Rate	
9 Commodity Costs Allocated by GCA Class (Line6xLine8)	\$2,906,961	\$1,765,801	\$0.1611	\$1,141,160	\$0.1611
10 Demand Costs (Schedule 1A, Page 2 of 4, Col G, Lines7&8)			0.3678		0.2699
11 Commodity Cost Variance (Schedule 12B, Page 3 of 4)	2,002,873	1,211,546		791,327	
12 Excess Return Reduction (Total Excess*Line8)	0	0		0	
13 Total Commodity Variance (Line11+Line12)	<u>2,002,873</u>	<u>1,211,546</u>	0.1106	<u>791,327</u>	0.1117
14 Demand Cost Variance (Schedule12B, Page 3 of 4)	(30,937)	(41,905)	(0.0038)	10,968	0.0015
15 Refund Factors (Schedule12A)			0.0000		0.0000
16 Bad Debt Factor (Schedule 1B, Page 2 of 3, Line 7)			0.0030		0.0030
17 Cost to be Recovered Through GCA (Σ Line9:Line16)			0.6387		0.5472
18 Utilities Receipt Tax on Retail Sales (1.496925%)			0.0096		0.0082
19 Total Gas Cost Adjustment Charge Modified for URTRS			<u>\$0.6483</u>		<u>\$0.5554</u>

NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC
Determination of Gas Cost Adjustment (GCA)
To be Applied to Usage Related to the Month of
August 2021

Line No.	Col A	Col B	Col C	Col D	Col E	Col F
	Estimated Commodity Cost of Gas to be Recovered					
1	Purchased Gas Cost (Schedule 3, Page 3 of 3, Line 7)			\$16,409,864		
2	Variable Storage & Transmission Costs (Schedule 4, Page 3 of 3, Line 11)			27,705		
3	Gas Injected Into/Withdrawn From Storage (Schedule 5, Page 3 of 3, Line 14)			(13,846,011)		
4	Total Estimated Commodity Gas Cost (Line1+Line2+Line3)			\$2,591,558		
5	Estimated Cost of Gas for Sales Not Subject to GCA			0		
6	Net Commodity Cost of Gas to be Recovered (Line4-Line5)			<u>\$2,591,558</u>		

Estimated Sales Volume - Therms

All GCA Classes	Residential		General Service	
	% of Total	Therms	% of Total	Therms
7 Sales Subject to Gas Cost Adjustment (Schedule 2)	17,314,376	10,229,369	7,085,007	
8 Percent of Total Sales	100.0000%	59.0802%	40.9198%	

Gas Cost Adjustment Rate

All GCA Classes	Residential		General Service		
	Dollars	Rate	Dollars	Rate	
9 Commodity Costs Allocated by GCA Class (Line6xLine8)	\$2,591,558	\$1,531,098	\$0.1497	\$1,060,460	\$0.1497
10 Demand Costs (Schedule 1A, Page 3 of 4, Col G, Lines7&8)			0.3929		0.2698
11 Commodity Cost Variance (Schedule 12B, Page 4 of 4)	1,898,351	1,120,263		778,088	
12 Excess Return Reduction (Total Excess*Line8)	0	0		0	
13 Total Commodity Variance (Line11+Line12)	<u>1,898,351</u>	<u>1,120,263</u>	0.1095	<u>778,088</u>	0.1098
14 Demand Cost Variance (Schedule12B, Page 4 of 4)	(31,932)	(42,511)	(0.0042)	10,579	0.0015
15 Refund Factors (Schedule12A)			0.0000		0.0000
16 Bad Debt Factor (Schedule 1B, Page 3 of 3, Line 7)			0.0030		0.0030
17 Cost to be Recovered Through GCA (Σ Line9:Line16)			0.6509		0.5338
18 Utilities Receipt Tax on Retail Sales (1.496925%)			0.0097		0.0080
19 Total Gas Cost Adjustment Charge Modified for URTRS			<u>\$0.6606</u>		<u>\$0.5418</u>

NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC
Determination of Gas Cost Adjustment Factors to be Carried Forward to Appendix B
June 2021

	Col A	Col B	Col C	Col D	Col E	Col F
Residential						
			<u>Rider 181</u>		<u>Rider 180</u>	
Line No.	GCA	PPS Year 1	PPS Year 2 and After	SCDS Year 1	SCDS Year 2 and After	
1	Gas Supply Commodity Cost Charge (Schedule 1, Page 1 of 6, Col D, Line 9)	<u>\$0.1586</u>				
2	Interstate Pipeline Transportation and Storage Charge (Schedule 1, Page 1 of 6, Col D, Line 10)	<u>\$0.3694</u>	<u>\$0.3694</u>	<u>\$0.3694</u>		
<u>Other Gas Cost Charge</u>						
3	Commodity Variance (Schedule 1, Page 1 of 6, Col D, Line 13)	\$0.1071	\$0.1071	\$0.0000	\$0.1071	
4	Demand Variance (Schedule 1, Page 1 of 6, Col D, Line 14)	(0.0050)	(0.0050)	(0.0050)	(0.0050)	
5	Refund Factor (Schedule 1, Page 1 of 6, Col D, Line 15)	0.0000	0.0000	0.0000	0.0000	
6	Bad Debt Factor (Schedule 1B, Page 1 of 3, Line 7)	0.0030	0.0020	0.0020	0.0000	
7	Utilities Receipt Tax on Retail Sales (URTRS) (Schedule 1, Page 1 of 6, Col D, Line 18)	0.0095	0.0071	0.0055	0.0015	
8	Total Other Gas Cost Charges	<u>\$0.1146</u>	<u>\$0.1112</u>	<u>\$0.0025</u>	<u>\$0.1036</u>	
9	Total Gas Cost Adjustment	<u>\$0.6426</u>	<u>\$0.4806</u>	<u>\$0.3719</u>	<u>\$0.1036</u>	<u>\$0.0000</u>
General Service						
			<u>Rider 181</u>		<u>Rider 180</u>	
	GCA	PPS Year 1	PPS Year 2 and After	SCDS Year 1	SCDS Year 2 and After	
10	Gas Supply Commodity Cost Charge (Schedule 1, Page 1 of 6, Col F, Line 9)	<u>\$0.1586</u>				
11	Interstate Pipeline Transportation and Storage Charge (Schedule 1, Page 1 of 6, Col F, Line 10)	<u>\$0.2723</u>	<u>\$0.2723</u>	<u>\$0.2723</u>		
<u>Other Gas Cost Charge</u>						
12	Commodity Variance (Schedule 1, Page 1 of 6, Col F, Line 13)	\$0.1120	\$0.1120	\$0.0000	\$0.1120	
13	Demand Variance (Schedule 1, Page 1 of 6, Col F, Line 14)	0.0016	0.0016	0.0016	0.0016	
14	Refund Factor (Schedule 1, Page 1 of 6, Col F, Line 15)	0.0000	0.0000	0.0000	0.0000	
15	Bad Debt Factor (Schedule 1B, Page 1 of 3, Line 7)	0.0030	0.0020	0.0020	0.0000	
16	Utilities Receipt Tax on Retail Sales (URTRS) (Schedule 1, Page 1 of 6, Col F, Line 18)	0.0082	0.0058	0.0041	0.0017	
17	Total Other Gas Cost Charges	<u>\$0.1248</u>	<u>\$0.1214</u>	<u>\$0.0077</u>	<u>\$0.1153</u>	
18	Total Gas Cost Adjustment	<u>\$0.5557</u>	<u>\$0.3937</u>	<u>\$0.2800</u>	<u>\$0.1153</u>	<u>\$0.0000</u>

NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC
Determination of Gas Cost Adjustment Factors to be Carried Forward to Appendix B
July 2021

	Col A	Col B	Col C	Col D	Col E	Col F
Residential						
			<u>Rider 181</u>		<u>Rider 180</u>	
Line No.	GCA	PPS Year 1	PPS Year 2 and After	SCDS Year 1	SCDS Year 2 and After	
1	Gas Supply Commodity Cost Charge (Schedule 1, Page 2 of 6, Col D, Line 9)	<u>\$0.1611</u>				
2	Interstate Pipeline Transportation and Storage Charge (Schedule 1, Page 2 of 6, Col D, Line 10)	<u>\$0.3678</u>	<u>\$0.3678</u>	<u>\$0.3678</u>		
<u>Other Gas Cost Charge</u>						
3	Commodity Variance (Schedule 1, Page 2 of 6, Col D, Line 13)	\$0.1106	\$0.1106	\$0.0000	\$0.1106	
4	Demand Variance (Schedule 1, Page 2 of 6, Col D, Line 14)	(0.0038)	(0.0038)	(0.0038)	(0.0038)	
5	Refund Factor (Schedule 1, Page 2 of 6, Col D, Line 15)	0.0000	0.0000	0.0000	0.0000	
6	Bad Debt Factor (Schedule 1B, Page 2 of 3, Line 7)	0.0030	0.0020	0.0020	0.0000	
7	Utilities Receipt Tax on Retail Sales (URTRS) (Schedule 1, Page 2 of 6, Col D, Line 18)	0.0096	0.0071	0.0055	0.0016	
8	Total Other Gas Cost Charges	<u>\$0.1194</u>	<u>\$0.1159</u>	<u>\$0.0037</u>	<u>\$0.1084</u>	
9	Total Gas Cost Adjustment	<u>\$0.6483</u>	<u>\$0.4837</u>	<u>\$0.3715</u>	<u>\$0.1084</u>	<u>\$0.0000</u>
General Service						
			<u>Rider 181</u>		<u>Rider 180</u>	
	GCA	PPS Year 1	PPS Year 2 and After	SCDS Year 1	SCDS Year 2 and After	
10	Gas Supply Commodity Cost Charge (Schedule 1, Page 2 of 6, Col F, Line 9)	<u>\$0.1611</u>				
11	Interstate Pipeline Transportation and Storage Charge (Schedule 1, Page 2 of 6, Col F, Line 10)	<u>\$0.2699</u>	<u>\$0.2699</u>	<u>\$0.2699</u>		
<u>Other Gas Cost Charge</u>						
12	Commodity Variance (Schedule 1, Page 2 of 6, Col F, Line 13)	\$0.1117	\$0.1117	\$0.0000	\$0.1117	
13	Demand Variance (Schedule 1, Page 2 of 6, Col F, Line 14)	0.0015	0.0015	0.0015	0.0015	
14	Refund Factor (Schedule 1, Page 2 of 6, Col F, Line 15)	0.0000	0.0000	0.0000	0.0000	
15	Bad Debt Factor (Schedule 1B, Page 2 of 3, Line 7)	0.0030	0.0020	0.0020	0.0000	
16	Utilities Receipt Tax on Retail Sales (URTRS) (Schedule 1, Page 2 of 6, Col F, Line 18)	0.0082	0.0058	0.0041	0.0017	
17	Total Other Gas Cost Charges	<u>\$0.1244</u>	<u>\$0.1210</u>	<u>\$0.0076</u>	<u>\$0.1149</u>	
18	Total Gas Cost Adjustment	<u>\$0.5554</u>	<u>\$0.3909</u>	<u>\$0.2775</u>	<u>\$0.1149</u>	<u>\$0.0000</u>

NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC
Determination of Gas Cost Adjustment Factors to be Carried Forward to Appendix B
August 2021

	Col A	Col B	Col C	Col D	Col E	Col F
Residential						
			<u>Rider 181</u>		<u>Rider 180</u>	
Line No.	GCA	PPS Year 1	PPS Year 2 and After	SCDS Year 1	SCDS Year 2 and After	
1	Gas Supply Commodity Cost Charge (Schedule 1, Page 3 of 6, Col D, Line 9)	<u>\$0.1497</u>				
2	Interstate Pipeline Transportation and Storage Charge (Schedule 1, Page 3 of 6, Col D, Line 10)	<u>\$0.3929</u>	<u>\$0.3929</u>	<u>\$0.3929</u>		
<u>Other Gas Cost Charge</u>						
3	Commodity Variance (Schedule 1, Page 3 of 6, Col D, Line 13)	\$0.1095	\$0.1095	\$0.0000	\$0.1095	
4	Demand Variance (Schedule 1, Page 3 of 6, Col D, Line 14)	(0.0042)	(0.0042)	(0.0042)	(0.0042)	
5	Refund Factor (Schedule 1, Page 3 of 6, Col D, Line 15)	0.0000	0.0000	0.0000	0.0000	
6	Bad Debt Factor (Schedule 1B, Page 3 of 3, Line 7)	0.0030	0.0021	0.0021	0.0000	
7	Utilities Receipt Tax on Retail Sales (URTRS) (Schedule 1, Page 3 of 6, Col D, Line 18)	0.0097	0.0075	0.0058	0.0016	
8	Total Other Gas Cost Charges	<u>\$0.1180</u>	<u>\$0.1149</u>	<u>\$0.0037</u>	<u>\$0.1069</u>	
9	Total Gas Cost Adjustment	<u>\$0.6606</u>	<u>\$0.5078</u>	<u>\$0.3966</u>	<u>\$0.1069</u>	<u>\$0.0000</u>
General Service						
			<u>Rider 181</u>		<u>Rider 180</u>	
	GCA	PPS Year 1	PPS Year 2 and After	SCDS Year 1	SCDS Year 2 and After	
10	Gas Supply Commodity Cost Charge (Schedule 1, Page 3 of 6, Col F, Line 9)	<u>\$0.1497</u>				
11	Interstate Pipeline Transportation and Storage Charge (Schedule 1, Page 3 of 6, Col F, Line 10)	<u>\$0.2698</u>	<u>\$0.2698</u>	<u>\$0.2698</u>		
<u>Other Gas Cost Charge</u>						
12	Commodity Variance (Schedule 1, Page 3 of 6, Col F, Line 13)	\$0.1098	\$0.1098	\$0.0000	\$0.1098	
13	Demand Variance (Schedule 1, Page 3 of 6, Col F, Line 14)	0.0015	0.0015	0.0015	0.0015	
14	Refund Factor (Schedule 1, Page 3 of 6, Col F, Line 15)	0.0000	0.0000	0.0000	0.0000	
15	Bad Debt Factor (Schedule 1B, Page 3 of 3, Line 7)	0.0030	0.0021	0.0021	0.0000	
16	Utilities Receipt Tax on Retail Sales (URTRS) (Schedule 1, Page 3 of 6, Col F, Line 18)	0.0080	0.0057	0.0041	0.0017	
17	Total Other Gas Cost Charges	<u>\$0.1223</u>	<u>\$0.1191</u>	<u>\$0.0077</u>	<u>\$0.1130</u>	
18	Total Gas Cost Adjustment	<u>\$0.5418</u>	<u>\$0.3889</u>	<u>\$0.2775</u>	<u>\$0.1130</u>	<u>\$0.0000</u>

NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC
 Determination of a Monthly Demand Factor
 To be Applied to Usage Related to the Month of
June 2021

Col A	Col B	Col C	Col D	Col E	Col F	Col G
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Line No.	Rate Class	Allocation Factors per Cause No. 44988		Monthly Therm Sales per Schedule 2
		Pipeline	Storage	
1	Residential Rates 111, 115, & 151	66.2171%	72.2100%	11,082,685
2	General Service Rates 121, 125, & 151	33.7829%	27.7900%	7,015,137
3	Total	<u>100.0000%</u>	<u>100.0000%</u>	<u>18,097,822</u>

Monthly Demand Costs

	Interstate Pipeline	Storage	Total Monthly Demand Costs
4 Pipeline Demand Cost (Schedule 1A, Page 4 of 4, Line12)	\$4,037,049		\$4,037,049
5 Storage Demand Cost (Schedule 1A, Page 4 of 4, Line12)		1,967,630	1,967,630
6 Total Estimated Monthly Demand Costs	<u>\$4,037,049</u>	<u>\$1,967,630</u>	<u>\$6,004,679</u>

Allocation of Demand Costs

Rate Class	Interstate Pipeline Cost		Storage Cost		Total GCA Demand Costs	Monthly Demand Costs Per Therm
	Costs	Per Therm	Costs	Per Therm		
7 Residential	\$2,673,217	\$0.2412	\$1,420,826	\$0.1282	\$4,094,043	\$0.3694
8 General Service	\$1,363,832	\$0.1944	\$546,804	\$0.0779	\$1,910,636	\$0.2723
9 Total	<u>\$4,037,049</u>	<u>\$0.2231</u>	<u>\$1,967,630</u>	<u>\$0.1087</u>	<u>\$6,004,679</u>	<u>\$0.3318</u>

NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC
Determination of a Monthly Demand Factor
To be Applied to Usage Related to the Month of
July 2021

Col A	Col B	Col C	Col D	Col E	Col F	Col G
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Line No.	Rate Class	Allocation Factors per Cause No. 44988		Monthly Therm Sales per Schedule 2
		Pipeline	Storage	
1	Residential Rates 111, 115, & 151	66.2171%	72.2100%	11,159,068
2	General Service Rates 121, 125, & 151	33.7829%	27.7900%	7,097,090
3	Total	<u>100.0000%</u>	<u>100.0000%</u>	<u>18,256,158</u>

Monthly Demand Costs

	Interstate Pipeline	Storage	Total Monthly Demand Costs
4 Pipeline Demand Cost (Schedule 1A, Page 4 of 4, Line12)	\$4,052,361		\$4,052,361
5 Storage Demand Cost (Schedule 1A, Page 4 of 4, Line12)		1,967,630	1,967,630
6 Total Estimated Monthly Demand Costs	<u>\$4,052,361</u>	<u>\$1,967,630</u>	<u>\$6,019,991</u>

Allocation of Demand Costs

Rate Class	Interstate Pipeline Cost		Storage Cost		Total GCA Demand Costs	Monthly Demand Costs Per Therm
	Costs	Per Therm	Costs	Per Therm		
7 Residential	\$2,683,356	\$0.2405	\$1,420,826	\$0.1273	\$4,104,182	\$0.3678
8 General Service	\$1,369,005	\$0.1929	\$546,804	\$0.0770	\$1,915,809	\$0.2699
9 Total	<u>\$4,052,361</u>	<u>\$0.2220</u>	<u>\$1,967,630</u>	<u>\$0.1078</u>	<u>\$6,019,991</u>	<u>\$0.3298</u>

NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC
Determination of a Monthly Demand Factor
To be Applied to Usage Related to the Month of
August 2021

Col A	Col B	Col C	Col D	Col E	Col F	Col G
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Line No.	Rate Class	Allocation Factors per Cause No. 44988		Monthly Therm Sales per Schedule 2
		Pipeline	Storage	
1	Residential Rates 111, 115, & 151	66.2171%	72.2100%	10,446,185
2	General Service Rates 121, 125, & 151	33.7829%	27.7900%	7,101,337
3	Total	<u>100.0000%</u>	<u>100.0000%</u>	<u>17,547,522</u>

Monthly Demand Costs

	Interstate Pipeline	Storage	Total Monthly Demand Costs
4 Pipeline Demand Cost (Schedule 1A, Page 4 of 4, Line12)	\$4,052,361		\$4,052,361
5 Storage Demand Cost (Schedule 1A, Page 4 of 4, Line12)		1,967,630	1,967,630
6 Total Estimated Monthly Demand Costs	<u>\$4,052,361</u>	<u>\$1,967,630</u>	<u>\$6,019,991</u>

Allocation of Demand Costs

Rate Class	Interstate Pipeline Cost		Storage Cost		Total GCA Demand Costs	Monthly Demand Costs Per Therm
	Costs	Per Therm	Costs	Per Therm		
7 Residential	\$2,683,356	\$0.2569	\$1,420,826	\$0.1360	\$4,104,182	\$0.3929
8 General Service	\$1,369,005	\$0.1928	\$546,804	\$0.0770	\$1,915,809	\$0.2698
9 Total	<u>\$4,052,361</u>	<u>\$0.2309</u>	<u>\$1,967,630</u>	<u>\$0.1121</u>	<u>\$6,019,991</u>	<u>\$0.3430</u>

NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC
Estimate of Pipeline and Storage Demand Costs by Supplier/Facility

Line No.	Supplier/Facility	June 2021		July 2021		August 2021	
		Pipeline	Storage	Pipeline	Storage	Pipeline	Storage
1	Natural Gas Pipeline Co.	\$811,231	\$697,234	\$811,231	\$697,234	\$811,231	\$697,234
2	Trunkline Gas Co.	459,416	NA	474,728	NA	474,728	NA
3	Panhandle Eastern Pipeline Co.	1,588,822	380,980	1,588,822	380,980	1,588,822	380,980
4	ANR Pipeline Co.	1,101,659	546,985	1,101,659	546,985	1,101,659	546,985
5	Vector Pipeline L.P.	52,444	NA	52,444	NA	52,444	NA
6	Texas Eastern Transmission	0	NA	0	NA	0	NA
7	Crossroads	23,477	NA	23,477	NA	23,477	NA
8	DTE	0	NA	0	NA	0	NA
9	Washington	NA	133,672	NA	133,672	NA	133,672
10	Moss Bluff	NA	0	NA	0	NA	0
11	Egan	NA	208,759	NA	208,759	NA	208,759
12	Total Demand Costs	<u>\$4,037,049</u>	<u>\$1,967,630</u>	<u>\$4,052,361</u>	<u>\$1,967,630</u>	<u>\$4,052,361</u>	<u>\$1,967,630</u>

NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC
Determination of Bad Debt Cost Component per Therm
June 2021

<u>Line No.</u>	Col A	Col B	Col C	Col D
		Commodity	Demand *	Total **
1	Commodity Costs (Schedule 1, Page 1 of 6, Line 6)	\$2,822,368		
2	Demand Costs (Schedule 1A, Page 1 of 4, Line 6)		6,004,679	
3	Total Commodity and Demand Costs (Line 1 + Line 2)	<u>\$2,822,368</u>	<u>\$6,004,679</u>	<u>\$8,827,047</u>
4	Bad Debt Ratio	0.61%	0.61%	
5	Bad Debt Costs (Line 3 x Line 4)	\$17,216	\$36,629	
6	Total Estimated Sales for June 2021 (Schedule 2)	17,791,503	18,097,822	
7	Bad Debt Cost Component per Therm (Line 5 / Line 6 to Schedule 1)	<u>\$0.0010</u>	<u>\$0.0020</u>	<u>\$0.0030</u>

* Bad Debt Factor for PPS and Dependability

** Bad Debt Factor for GCA

Note: Commodity includes only GCA Sales; Demand includes GCA plus PPS plus Dependability

NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC
Determination of Bad Debt Cost Component per Therm
July 2021

<u>Line No.</u>	Col A	Col B	Col C	Col D
		Commodity	Demand *	Total **
1	Commodity Costs (Schedule 1,Page 2 of 6,Line 6)	\$2,906,961		
2	Demand Costs (Schedule 1A, Page 2 of 4, Line6)		6,019,991	
3	Total Commodity and Demand Costs (Line 1 + Line 2)	<u>\$2,906,961</u>	<u>\$6,019,991</u>	<u>\$8,926,952</u>
4	Bad Debt Ratio	0.61%	0.61%	
5	Bad Debt Costs (Line 3 x Line 4)	\$17,732	\$36,722	
6	Total Estimated Sales for July 2021 (Schedule 2)	18,040,363	18,256,158	
7	Bad Debt Cost Component per Therm (Line 5 / Line 6 to Schedule 1)	<u>\$0.0010</u>	<u>\$0.0020</u>	<u>\$0.0030</u>

* Bad Debt Factor for PPS and Dependabill

** Bad Debt Factor for GCA

Note: Commodity includes only GCA Sales; Demand includes GCA plus PPS plus Dependabill

NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC
Determination of Bad Debt Cost Component per Therm
August 2021

<u>Line No.</u>	Col A	Col B	Col C	Col D
		Commodity	Demand *	Total **
1	Commodity Costs (Schedule 1,Page 3 of 6,Line 6)	\$2,591,558		
2	Demand Costs (Schedule 1A, Page 3 of 4, Line6)		6,019,991	
3	Total Commodity and Demand Costs (Line 1 + Line 2)	<u>\$2,591,558</u>	<u>\$6,019,991</u>	<u>\$8,611,549</u>
4	Bad Debt Ratio	0.61%	0.61%	
5	Bad Debt Costs (Line 3 x Line 4)	\$15,809	\$36,722	
6	Total Estimated Sales for August 2021 (Schedule 2)	17,314,376	17,547,522	
7	Bad Debt Cost Component per Therm (Line 5 / Line 6 to Schedule 1)	<u>\$0.0009</u>	<u>\$0.0021</u>	<u>\$0.0030</u>

* Bad Debt Factor for PPS and Dependabill

** Bad Debt Factor for GCA

Note: Commodity includes only GCA Sales; Demand includes GCA plus PPS plus Dependabill

NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC
Estimated Gas Deliveries in Therms for Twelve Months Ending May 2022

Line #	Month	Total Delivered Volume Col A	PPS & Dependability Residential Col B	PPS & Dependability General Service Col C	Transport Volume			Total Sales Volume Col G	Sales Not Subject to GCA Col H	Sales Volume Subject To GCA Col I	Residential Col J	General Service Col K
					Choice Col D	General Col E	Total Col F					
1	June 2021	236,466,063	285,191	21,128	6,236,180	211,965,916	218,202,096	17,957,648	166,145	17,791,503	10,797,494	6,994,009
2	July 2021	233,999,268	200,650	15,145	6,347,047	209,285,987	215,633,034	18,150,439	110,076	18,040,363	10,958,418	7,081,945
3	August 2021	231,327,488	216,816	16,330	6,394,365	207,282,550	213,676,915	17,417,427	103,051	17,314,376	10,229,369	7,085,007
4	September 2021	233,506,606	449,297	33,015	7,968,716	202,368,162	210,336,878	22,687,416	115,345	22,572,071	12,576,027	9,996,044
5	October 2021	253,456,942	1,186,080	86,061	14,897,247	188,106,449	203,003,696	49,181,105	186,128	48,994,977	29,187,482	19,807,495
6	November 2021	324,843,690	1,954,198	141,498	23,069,328	210,006,780	233,076,108	89,671,886	441,706	89,230,180	59,611,167	29,619,013
7	December 2021	398,501,949	2,905,356	210,385	33,097,011	222,593,460	255,690,471	139,695,737	788,032	138,907,705	98,417,706	40,489,999
8	January 2022	442,598,396	3,291,420	238,649	39,656,290	233,412,150	273,068,440	165,999,887	1,067,382	164,932,505	117,790,482	47,142,023
9	February 2022	405,553,677	2,669,492	193,966	35,025,590	223,800,260	258,825,850	143,864,369	1,069,862	142,794,507	100,909,252	41,885,255
10	March 2022	361,894,690	2,188,807	159,523	27,522,015	222,474,434	249,996,449	109,549,911	891,644	108,658,267	76,645,149	32,013,118
11	April 2022	308,144,583	1,301,985	95,353	16,902,093	226,101,611	243,003,704	63,743,541	562,611	63,180,930	44,383,291	18,797,639
12	May 2022	264,465,923	662,055	48,978	10,662,614	217,597,616	228,260,230	35,494,660	296,469	35,198,191	23,468,063	11,730,128
13		3,694,759,275	17,311,347	1,260,031	227,778,496	2,574,995,375	2,802,773,871	873,414,026	5,798,451	867,615,575	594,973,900	272,641,675

Month	Monthly Sales % to Total by Class		
	Sales Volume Subject To GCA	Residential	General Service
14 June 2021	2.050621%	1.814784%	2.565275%
15 July 2021	2.079304%	1.841832%	2.597528%
16 August 2021	1.995628%	1.719297%	2.598652%
17 September 2021	2.601621%	2.113711%	3.666367%
18 October 2021	5.647084%	4.905674%	7.265028%
19 November 2021	10.284530%	10.019123%	10.863714%
20 December 2021	16.010283%	16.541517%	14.850994%
21 January 2022	19.009860%	19.797588%	17.290835%
22 February 2022	16.458269%	16.960282%	15.362749%
23 March 2022	12.523780%	12.882103%	11.741829%
24 April 2022	7.282134%	7.459704%	6.894632%
25 May 2022	4.056886%	3.944385%	4.302397%
26 Total	100.000000%	100.000000%	100.000000%

NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC
 Purchased Gas Cost - Estimated for the Month of
June 2021

Line No.	Supply	Col A Estimated Commodity Purchases (Dkth)	Col B Load %s	Col C Estimated Commodity Rate (D / A)	Col D Estimated Commodity Cost
1	Term Purchases ⁽¹⁾	2,038,258.9	35.70%	\$2.488	\$5,070,335
2	Spot Purchases ⁽²⁾	3,670,392.9	64.30%	\$2.488	9,130,401
3	Total Physical Purchases	5,708,651.8	100.00%	\$2.488	\$14,200,736
4	Volatility Mitigation Financial Strategies*				0
5	Long Term Hedge				426,459
6	Gas Cost Incentive Mechanism				151,933
7	Total Purchase Gas Cost	5,708,651.8		\$2.589	\$14,779,128

*Composition of Estimated Cost of the Volatility Mitigation Financial Strategy include:

Increase (Decrease) to Commodity Cost:

8	Estimated Additional Costs	\$0
9	Transaction Costs	0
10	Net Costs	<u>\$0</u>

⁽¹⁾ Term = Indexed purchases > 30 days

⁽²⁾ Spot = Mix of fixed and index purchases < 30 days

NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC
 Purchased Gas Cost - Estimated for the Month of
July 2021

Line No.	Supply	Col A Estimated Commodity Purchases (Dkth)	Col B Load %s	Col C Estimated Commodity Rate (D / A)	Col D Estimated Commodity Cost
1	Term Purchases ⁽¹⁾	2,063,090.7	36.66%	\$2.589	\$5,340,806
2	Spot Purchases ⁽²⁾	3,565,233.8	63.34%	\$2.589	9,229,465
3	Total Physical Purchases	<u>5,628,324.5</u>	100.00%	\$2.589	\$14,570,271
4	Volatility Mitigation Financial Strategies*				0
5	Long Term Hedge				375,612
6	Gas Cost Incentive Mechanism				151,933
7	Total Purchase Gas Cost	<u>5,628,324.5</u>		\$2.682	<u>\$15,097,816</u>

*Composition of Estimated Cost of the Volatility Mitigation Financial Strategy include:

Increase (Decrease) to Commodity Cost:

8	Estimated Additional Costs	\$0
9	Transaction Costs	0
10	Net Costs	<u>\$0</u>

⁽¹⁾ Term = Indexed purchases > 30 days

⁽²⁾ Spot = Mix of fixed and index purchases < 30 days

NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC
 Purchased Gas Cost - Estimated for the Month of
August 2021

Line No.	Supply	Col A Estimated Commodity Purchases (Dkth)	Col B Load %s	Col C Estimated Commodity Rate (D / A)	Col D Estimated Commodity Cost
1	Term Purchases ⁽¹⁾	2,087,982.1	34.21%	\$2.606	\$5,441,507
2	Spot Purchases ⁽²⁾	4,016,039.2	65.79%	\$2.606	10,466,232
3	Total Physical Purchases	6,104,021.3	100.00%	\$2.606	\$15,907,739
4	Volatility Mitigation Financial Strategies*				0
5	Long Term Hedge				350,192
6	Gas Cost Incentive Mechanism				151,933
7	Total Purchase Gas Cost	<u>6,104,021.3</u>		\$2.688	<u>\$16,409,864</u>

*Composition of Estimated Cost of the Volatility Mitigation Financial Strategy include:

Increase (Decrease) to Commodity Cost:

8	Estimated Additional Costs	\$0
9	Transaction Costs	0
10	Net Costs	<u>\$0</u>

⁽¹⁾ Term = Indexed purchases > 30 days

⁽²⁾ Spot = Mix of fixed and index purchases < 30 days

NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC
WACOG Calculation for Estimated Purchase and Storage Activity
June 2021

Line No.	Supply	Estimated Dkth Activity	Estimated Dkth Rate	Estimated Cost
1	Term Purchases (Schedule 3, Page 1 of 3, Line 1)	2,038,258.9	\$2.488	\$5,070,335
2	Spot Purchases (Schedule 3, Page 1 of 3, Line 2)	3,670,392.9	\$2.488	9,130,401
3	Pipeline OBA's	NA	NA	NA
4	Storage Injections (Schedule 5, Page 1 of 3, Line 14)	(3,793,214.7)	\$3.195	(12,119,321)
5	Storage Withdrawals (Schedule 5, Page 1 of 3, Line 14)	48,000.0	\$2.912	139,776
6	Subtotal Purchases/Storage Activity Subtotal	<u>1,963,437.1</u>	<u>\$1.131</u>	<u>\$2,221,191</u>
7	Transportation Undertakes	NA	NA	NA
8	Transportation Overtakes	NA	NA	NA
9	Company Storage Adjustment Reversal	NA	NA	NA
10	Company Storage Adjustment Set-up	NA	NA	NA
11	GCIM Adjustment (Schedule 3, Page 1 of 3, Line 6)	NA	NA	151,933
12	Hedge (Gain)/Loss (Schedule 3, Page 1 of 3, Line 4)	NA	NA	0
13	Long Term Hedge (Schedule 3, Page 1 of 3, Line 5)	NA	NA	426,459
14	Total	<u><u>1,963,437.1</u></u>	<u><u>\$1.426</u></u>	<u><u>\$2,799,583</u></u>

NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC
WACOG Calculation for Estimated Purchase and Storage Activity
July 2021

Line No.	Supply	Estimated Dkth Activity	Estimated Dkth Rate	Estimated Cost
1	Term Purchases (Schedule 3, Page 2 of 3, Line 1)	2,063,090.7	\$2.589	\$5,340,806
2	Spot Purchases (Schedule 3, Page 2 of 3, Line 2)	3,565,233.8	\$2.589	9,229,465
3	Pipeline OBA's	NA	NA	NA
4	Storage Injections (Schedule 5, Page 2 of 3, Line 14)	(3,737,096.5)	\$3.309	(12,366,052)
5	Storage Withdrawals (Schedule 5, Page 2 of 3, Line 14)	49,600.0	\$2.985	148,056
6	Subtotal Purchases/Storage Activity Subtotal	<u>1,940,828.0</u>	<u>\$1.212</u>	<u>\$2,352,275</u>
7	Transportation Undertakes	NA	NA	NA
8	Transportation Overtakes	NA	NA	NA
9	Company Storage Adjustment Reversal	NA	NA	NA
10	Company Storage Adjustment Set-up	NA	NA	NA
11	GCIM Adjustment (Schedule 3, Page 2 of 3, Line 6)	NA	NA	151,933
12	Hedge (Gain)/Loss (Schedule 3, Page 2 of 3, Line 4)	NA	NA	0
13	Long Term Hedge (Schedule 3, Page 2 of 3, Line 5)	NA	NA	375,612
14	Total	<u><u>1,940,828.0</u></u>	<u><u>\$1.484</u></u>	<u><u>\$2,879,820</u></u>

NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC
WACOG Calculation for Estimated Purchase and Storage Activity
August 2021

Line No.	Supply	Estimated Dkth Activity	Estimated Dkth Rate	Estimated Cost
1	Term Purchases (Schedule 3, Page 3 of 3, Line 1)	2,087,982.1	\$2.606	\$5,441,507
2	Spot Purchases (Schedule 3, Page 3 of 3, Line 2)	4,016,039.2	\$2.606	10,466,232
3	Pipeline OBA's	NA	NA	NA
4	Storage Injections (Schedule 5, Page 3 of 3, Line 14)	(4,280,289.5)	\$3.270	(13,996,547)
5	Storage Withdrawals (Schedule 5, Page 3 of 3, Line 14)	49,600.0	\$3.035	150,536
6	Subtotal Purchases/Storage Activity Subtotal	<u>1,873,331.8</u>	<u>\$1.101</u>	<u>\$2,061,728</u>
7	Transportation Undertakes	NA	NA	NA
8	Transportation Overtakes	NA	NA	NA
9	Company Storage Adjustment Reversal	NA	NA	NA
10	Company Storage Adjustment Set-up	NA	NA	NA
11	GCIM Adjustment (Schedule 3, Page 3 of 3, Line 6)	NA	NA	151,933
12	Hedge (Gain)/Loss (Schedule 3, Page 3 of 3, Line 4)	NA	NA	0
13	Long Term Hedge (Schedule 3, Page 3 of 3, Line 5)	NA	NA	350,192
14	Total	<u><u>1,873,331.8</u></u>	<u><u>\$1.369</u></u>	<u><u>\$2,563,853</u></u>

NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC
Estimated Variable Contract Gas Storage and Storage Transmission Cost

June 2021

Line No.	Leased Facility	Contract #	Injection Dkth	Withdrawal Dkth	Estimated Rates		Estimated Costs	
					Injection	Withdrawal	Injection	Withdrawal
<u>Storage - Injection/Withdrawal Variable Costs</u>								
1	ANR 2.5	125044	355,203.5	0.0	\$0.0212	\$0.0126	\$7,530	\$0
2	ANR 7.5	124610	764,736.2	0.0	\$0.0212	\$0.0126	16,212	0
3	Egan	310535	254,053.3	0.0	\$0.0000	\$0.0000	0	0
4	Natural DSS	151625	843,050.0	0.0	\$0.0000	\$0.0013	0	0
5	Natural NSS-628	151628	228,053.4	0.0	\$0.0000	\$0.0013	0	0
6	Natural NSS-634	151634	228,053.4	0.0	\$0.0000	\$0.0013	0	0
7	Panhandle	17359	765,440.6	0.0	\$0.0020	\$0.0020	1,531	0
8	Washington 10	01146	567,624.3	0.0	\$0.0000	\$0.0000	0	0
9	Total Inj/Wthd Variable Costs		<u>4,006,214.7</u>	<u>0.0</u>			<u>\$25,273</u>	<u>\$0</u>
10	<u>Pipeline Variable Costs</u>						0	0
11	Total Storage Variable Cost		<u>4,006,214.7</u>	<u>0.0</u>			<u>\$25,273</u>	<u>\$0</u>

NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC
Estimated Variable Contract Gas Storage and Storage Transmission Cost
July 2021

Line No.	Leased Facility	Contract #	Injection Dkth	Withdrawal Dkth	Estimated Rates		Estimated Costs	
					Injection	Withdrawal	Injection	Withdrawal
<u>Storage - Injection/Withdrawal Variable Costs</u>								
1	ANR 2.5	125044	396,732.5	0.0	\$0.0212	\$0.0126	\$8,411	\$0
2	ANR 7.5	124610	811,267.2	0.0	\$0.0212	\$0.0126	17,199	0
3	Egan	310535	287,201.8	0.0	\$0.0000	\$0.0000	0	0
4	Natural DSS	151625	813,150.0	0.0	\$0.0000	\$0.0013	0	0
5	Natural NSS-628	151628	246,204.1	0.0	\$0.0000	\$0.0013	0	0
6	Natural NSS-634	151634	246,204.1	0.0	\$0.0000	\$0.0013	0	0
7	Panhandle	17359	765,440.6	0.0	\$0.0020	\$0.0020	1,531	0
8	Washington 10	01146	143,296.2	0.0	\$0.0000	\$0.0000	0	0
9	Total Inj/Wthd Variable Costs		<u>3,709,496.5</u>	<u>0.0</u>			<u>\$27,141</u>	<u>\$0</u>
10	<u>Pipeline Variable Costs</u>						0	0
11	Total Storage Variable Cost		<u>3,709,496.5</u>	<u>0.0</u>			<u>\$27,141</u>	<u>\$0</u>

NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC
Estimated Variable Contract Gas Storage and Storage Transmission Cost
August 2021

Line No.	Leased Facility	Contract #	Injection Dkth	Withdrawal Dkth	Estimated Rates		Estimated Costs	
					Injection	Withdrawal	Injection	Withdrawal
<u>Storage - Injection/Withdrawal Variable Costs</u>								
1	ANR 2.5	125044	387,134.1	0.0	\$0.0212	\$0.0126	\$8,207	\$0
2	ANR 7.5	124610	853,076.8	0.0	\$0.0212	\$0.0126	18,085	0
3	Egan	310535	151,065.6	0.0	\$0.0000	\$0.0000	0	0
4	Natural DSS	151625	1,309,750.0	0.0	\$0.0000	\$0.0013	0	0
5	Natural NSS-628	151628	175,362.5	0.0	\$0.0000	\$0.0013	0	0
6	Natural NSS-634	151634	245,177.5	0.0	\$0.0000	\$0.0013	0	0
7	Panhandle	17359	706,560.5	0.0	\$0.0020	\$0.0020	1,413	0
8	Washington 10	01146	406,362.5	0.0	\$0.0000	\$0.0000	0	0
9	Total Inj/Wthd Variable Costs		4,234,489.5	0.0			\$27,705	\$0
10	<u>Pipeline Variable Costs</u>						0	0
11	Total Storage Variable Cost		4,234,489.5	0.0			\$27,705	\$0

NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC
Estimated Cost of Gas Injected and Withdrawn from Storage
June 2021

Line No.	Contract #	Injected Therms	Withdrawn Therms	Estimated Rate and Cost for Gas Injected into Storage	Estimated Rate and Cost for Gas Withdrawn from Storage	Estimated Cost for Gas Injected and Withdrawn from Storage
1	Estimated Rate Per Therm			\$0.3195	\$0.2912	
	<u>Company Owned</u>					
2	Royal Center	2,130,000	0			
3	LNG LaPorte	0	480,000			
4	Total Company Owned	2,130,000	480,000			
	<u>Leased</u>					
5	ANR 2.5	125044	(3,552,035)			
6	ANR 7.5	124610	(7,647,362)			
7	Egan	310535	(2,540,533)			
8	Natural DSS	151625	(8,430,500)			
9	Natural NSS-628	151628	(2,280,534)			
10	Natural NSS-634	151634	(2,280,534)			
11	Panhandle	17359	(7,654,406)			
12	Washington 10	01146	(5,676,243)			
13	Total Leased	(40,062,147)	0			
14	Total Storage Activity	(37,932,147)	480,000	(\$12,119,321)	\$139,776	(\$11,979,545)

NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC
Estimated Cost of Gas Injected and Withdrawn from Storage
July 2021

<u>Line No.</u>	<u>Contract #</u>	<u>Injected Therms</u>	<u>Withdrawn Therms</u>	<u>Estimated Rate and Cost for Gas Injected into Storage</u>	<u>Estimated Rate and Cost for Gas Withdrawn from Storage</u>	<u>Estimated Cost for Gas Injected and Withdrawn from Storage</u>
1	Estimated Rate Per Therm			\$0.3309	\$0.2985	
	<u>Company Owned</u>					
2	Royal Center	3,320,000	0			
3	LNG LaPorte	(3,596,000)	496,000			
4	Total Company Owned	(276,000)	496,000			
	<u>Leased</u>					
5	ANR 2.5 125044	(3,967,325)	0			
6	ANR 7.5 124610	(8,112,672)	0			
7	Egan 310535	(2,872,018)	0			
8	Natural DSS 151625	(8,131,500)	0			
9	Natural NSS-628 151628	(2,462,041)	0			
10	Natural NSS-634 151634	(2,462,041)	0			
11	Panhandle 17359	(7,654,406)	0			
12	Washington 10 01146	(1,432,962)	0			
13	Total Leased	(37,094,965)	0			
14	Total Storage Activity	(37,370,965)	496,000	(\$12,366,052)	\$148,056	(\$12,217,996)

NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC
Estimated Cost of Gas Injected and Withdrawn from Storage
August 2021

Line No.	Contract #	Injected Therms	Withdrawn Therms	Estimated Rate and Cost for Gas Injected into Storage	Estimated Rate and Cost for Gas Withdrawn from Storage	Estimated Cost for Gas Injected and Withdrawn from Storage
1	Estimated Rate Per Therm			\$0.3270	\$0.3035	
	<u>Company Owned</u>					
2	Royal Center	1,630,000	0			
3	LNG LaPorte	(2,088,000)	496,000			
4	Total Company Owned	(458,000)	496,000			
	<u>Leased</u>					
5	ANR 2.5	125044	(3,871,341)			
6	ANR 7.5	124610	(8,530,768)			
7	Egan	310535	(1,510,656)			
8	Natural DSS	151625	(13,097,500)			
9	Natural NSS-628	151628	(1,753,625)			
10	Natural NSS-634	151634	(2,451,775)			
11	Panhandle	17359	(7,065,605)			
12	Washington 10	01146	(4,063,625)			
13	Total Leased	(42,344,895)	0			
14	Total Storage Activity	(42,802,895)	496,000	(\$13,996,547)	\$150,536	(\$13,846,011)

NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC
Estimated Cost of Gas Injected and Withdrawn from Storage

Line No.	Col A	Col B	Col C	Col D	Col E	Col F	Col G
			Volumes Therms	Injection Rate \$/Therm	Withdrawal Rate \$/Therm	Total Costs	Weighted Average \$/Therm
1	Beginning Balance @	Mar 1, 2021	104,024,800			\$27,485,060	
2	Add: Net injections		<u>0</u>	0.3601		<u>0</u>	
3	Balance After Injections		104,024,800			\$27,485,060	\$0.2642
4	Less: Net withdrawals		<u>39,455,958</u>		0.2642	<u>10,424,264</u>	
5	Ending Balance @ March 31, 2021		64,568,842			\$17,060,796	
6	Beginning Balance @	Apr 1, 2021	64,568,842			\$17,060,796	
7	Add: Net injections		<u>34,191,914</u>	0.2943		<u>10,062,680</u>	
8	Balance After Injections		98,760,756			\$27,123,476	\$0.2746
9	Less: Net withdrawals		<u>6,456,324</u>		0.2746	<u>1,772,907</u>	
10	Ending Balance @ April 30, 2021		92,304,432			\$25,350,569	
11	Beginning Balance @	May 1, 2021	92,304,432			\$25,350,569	
12	Add: Net injections		<u>36,708,909</u>	0.3035		<u>11,141,154</u>	
13	Balance After Injections		129,013,341			\$36,491,723	\$0.2829
14	Less: Net withdrawals		<u>496,000</u>		0.2829	<u>140,318</u>	
15	Ending Balance @ May 31, 2021		128,517,341			\$36,351,405	
16	Beginning Balance @	Jun 1, 2021	128,517,341			\$36,351,405	
17	Add: Net injections		<u>37,932,147</u>	0.3195		<u>12,119,321</u>	
18	Balance After Injections		166,449,488			\$48,470,726	\$0.2912
19	Less: Net withdrawals		<u>480,000</u>		0.2912	<u>139,776</u>	
20	Ending Balance @ June 30, 2021		165,969,488			\$48,330,950	
21	Beginning Balance @	Jul 1, 2021	165,969,488			\$48,330,950	
22	Add: Net injections		<u>37,370,965</u>	0.3309		<u>12,366,052</u>	
23	Balance After Injections		203,340,453			\$60,697,002	\$0.2985
24	Less: Net withdrawals		<u>496,000</u>		0.2985	<u>148,056</u>	
25	Ending Balance @ July 31, 2021		202,844,453			\$60,548,946	
26	Beginning Balance @	Aug 1, 2021	202,844,453			\$60,548,946	
27	Add: Net injections		<u>42,802,895</u>	0.3270		<u>13,996,547</u>	
28	Balance After Injections		245,647,348			\$74,545,493	\$0.3035
29	Less: Net withdrawals		<u>496,000</u>		0.3035	<u>150,536</u>	
30	Ending Balance @ August 31, 2021		245,151,348			\$74,394,957	

NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC
Calculation of Actual Gas Cost Variance
December 2020

<u>Line No.</u>	<u>All GCA Classes</u>	<u>Residential</u>	<u>General Service</u>
Sales			
1 Sales Subject to GCA in Therms	105,085,543	72,905,809	32,179,734
2 Percent of Total Sales	100.000000%	69.377582%	30.622418%
Costs			
3 Actual Demand Cost of Gas (Schedule 7, Line11 and Line12)	\$7,882,912	\$5,347,429	\$2,535,483
4 Actual Commodity Cost ((Schedule 7, Line7)*Line2)	34,154,237	23,695,384	10,458,853
5 Gas Cost (Line3+Line4)	<u>\$42,037,149</u>	<u>\$29,042,813</u>	<u>\$12,994,336</u>
Gas Cost Recovery			
6a Billed Dollars Related to Demand Costs	\$7,001,498	\$4,746,553	\$2,254,945
6b Billed Dollars Related to Commodity Costs	29,045,511	20,034,120	9,011,391
6 Total Billed Cost of Gas Excluding URTRS (Line6a+Line6b)	<u>\$36,047,009</u>	<u>\$24,780,673</u>	<u>\$11,266,336</u>
7a Demand Variance (Schedule 12B, GCA56, Dec 2020)	(\$496,957)	(\$509,335)	\$12,378
7b Commodity Variance (Schedule 12B, GCA56, Dec 2020)	1,023,146	520,823	502,323
7 Total Variance (Schedule 12B, GCA56, Dec 2020)	<u>\$526,189</u>	<u>\$11,488</u>	<u>\$514,701</u>
8 Pipeline Refund Dollars ((Schedule12A, GCA56, Dec 2020)*Line2)	\$0	\$0	\$0
9 Other Refund Dollars ((Schedule 12A, GCA56, Dec 2020)*Line2)	\$0	\$0	\$0
10 Storage Service Credit ((Schedule 12A, GCA56, Dec 2020)*Line2)	\$0	\$0	\$0
11a Demand Cost Recovered (Line6a-Line7a)	\$7,498,455	\$5,255,888	\$2,242,567
11b Commodity Cost Recovered (Line6b-Line7b+Line8+Line9+Line10)	28,022,365	19,513,297	8,509,068
11 GCA Cost Recovered (Line11a+Line11b)	<u>\$35,520,820</u>	<u>\$24,769,185</u>	<u>\$10,751,635</u>
Variance			
12a Demand Gas Cost Variance (Line3-Line11a)	\$384,457	\$91,541	\$292,916
12b Commodity Gas Cost Variance (Line4-Line11b)	6,131,872	4,182,087	1,949,785
12 Gas Cost Variance (Line12a+Line12b)	<u>\$6,516,329</u>	<u>\$4,273,628</u>	<u>\$2,242,701</u>
13 Balancing Revenue Credit	(\$138,675)	(\$96,209)	(\$42,466)
14 Prior Period Adjustment	\$0	\$0	\$0
15a Total Demand Cost Variance (Line12a+Line13, to GCA Schedule 12B)	\$245,782	(\$4,668)	\$250,450
15b Total Commodity Cost Variance (Line12b+Line14, to GCA Schedule 12B)	6,131,872	4,182,087	1,949,785
15 Total Gas Cost Variance (Line15a+Line15b)	<u>\$6,377,654</u>	<u>\$4,177,419</u>	<u>\$2,200,235</u>

NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC
Calculation of Actual Gas Cost Variance
January 2021

<u>Line No.</u>	<u>All GCA Classes</u>	<u>Residential</u>	<u>General Service</u>
Sales			
1 Sales Subject to GCA in Therms	151,241,310	106,489,147	44,752,163
2 Percent of Total Sales	100.000000%	70.410093%	29.589907%
Costs			
3 Actual Demand Cost of Gas (Schedule 7, Line11 and Line12)	\$7,884,673	\$5,348,593	\$2,536,080
4 Actual Commodity Cost ((Schedule 7, Line7)*Line2)	40,362,162	28,419,036	11,943,126
5 Gas Cost (Line3+Line4)	<u>\$48,246,835</u>	<u>\$33,767,629</u>	<u>\$14,479,206</u>
Gas Cost Recovery			
6a Billed Dollars Related to Demand Costs	\$7,202,812	\$4,706,993	\$2,495,819
6b Billed Dollars Related to Commodity Costs	40,708,545	28,464,442	12,244,103
6 Total Billed Cost of Gas Excluding URTRS (Line6a+Line6b)	<u>\$47,911,357</u>	<u>\$33,171,435</u>	<u>\$14,739,922</u>
7a Demand Variance (Schedule 12B, GCA56, Jan 2021)	(\$762,932)	(\$776,543)	\$13,611
7b Commodity Variance (Schedule 12B, GCA56, Jan 2021)	1,494,834	865,412	629,422
7 Total Variance (Schedule 12B, GCA56, Jan 2021)	<u>\$731,902</u>	<u>\$88,869</u>	<u>\$643,033</u>
8 Pipeline Refund Dollars ((Schedule12A, GCA56, Jan 2021)*Line2)	\$0	\$0	\$0
9 Other Refund Dollars ((Schedule 12A, GCA56, Jan 2021)*Line2)	\$0	\$0	\$0
10 Storage Service Credit ((Schedule 12A, GCA56, Jan 2021)*Line2)	\$0	\$0	\$0
11a Demand Cost Recovered (Line6a-Line7a)	\$7,965,744	\$5,483,536	\$2,482,208
11b Commodity Cost Recovered (Line6b-Line7b+Line8+Line9+Line10)	39,213,711	27,599,030	11,614,681
11 GCA Cost Recovered (Line11a+Line11b)	<u>\$47,179,455</u>	<u>\$33,082,566</u>	<u>\$14,096,889</u>
Variance			
12a Demand Gas Cost Variance (Line3-Line11a)	(\$81,071)	(\$134,943)	\$53,872
12b Commodity Gas Cost Variance (Line4-Line11b)	1,148,451	820,006	328,445
12 Gas Cost Variance (Line12a+Line12b)	<u>\$1,067,380</u>	<u>\$685,063</u>	<u>\$382,317</u>
13 Balancing Revenue Credit	(\$167,482)	(\$117,924)	(\$49,558)
14 Prior Period Adjustment	\$0	\$0	\$0
15a Total Demand Cost Variance (Line12a+Line13, to GCA Schedule 12B)	(\$248,553)	(\$252,867)	\$4,314
15b Total Commodity Cost Variance (Line12b+Line14, to GCA Schedule 12B)	1,148,451	820,006	328,445
15 Total Gas Cost Variance (Line15a+Line15b)	<u>\$899,898</u>	<u>\$567,139</u>	<u>\$332,759</u>

NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC
Calculation of Actual Gas Cost Variance
February 2021

Line No.	All GCA Classes	Residential	General Service
Sales			
1 Sales Subject to GCA in Therms	159,988,068	110,909,308	49,078,760
2 Percent of Total Sales	100.000000%	69.323487%	30.676513%
Costs			
3 Actual Demand Cost of Gas (Schedule 7, Line11 and Line12)	\$7,615,783	\$5,167,434	\$2,448,349
4 Actual Commodity Cost ((Schedule 7, Line7)*Line2)	132,428,465	91,804,030	40,624,435
5 Gas Cost (Line3+Line4)	<u>\$140,044,248</u>	<u>\$96,971,464</u>	<u>\$43,072,784</u>
Gas Cost Recovery			
6a Billed Dollars Related to Demand Costs	\$7,520,068	\$4,786,803	\$2,733,265
6b Billed Dollars Related to Commodity Costs	43,141,089	29,722,811	13,418,278
6 Total Billed Cost of Gas Excluding URTRS (Line6a+Line6b)	<u>\$50,661,157</u>	<u>\$34,509,614</u>	<u>\$16,151,543</u>
7a Demand Variance (Schedule 12B, GCA56, Feb 2021)	(\$566,496)	(\$578,631)	\$12,135
7b Commodity Variance (Schedule 12B, GCA56, Feb 2021)	1,134,243	624,930	509,313
7 Total Variance (Schedule 12B, GCA56, Feb 2021)	<u>\$567,747</u>	<u>\$46,299</u>	<u>\$521,448</u>
8 Pipeline Refund Dollars ((Schedule12A, GCA56, Feb 2021)*Line2)	\$0	\$0	\$0
9 Other Refund Dollars ((Schedule 12A, GCA56, Feb 2021)*Line2)	\$0	\$0	\$0
10 Storage Service Credit ((Schedule 12A, GCA56, Feb 2021)*Line2)	\$0	\$0	\$0
11a Demand Cost Recovered (Line6a-Line7a)	\$8,086,564	\$5,365,434	\$2,721,130
11b Commodity Cost Recovered (Line6b-Line7b+Line8+Line9+Line10)	42,006,846	29,097,881	12,908,965
11 GCA Cost Recovered (Line11a+Line11b)	<u>\$50,093,410</u>	<u>\$34,463,315</u>	<u>\$15,630,095</u>
Variance			
12a Demand Gas Cost Variance (Line3-Line11a)	(\$470,781)	(\$198,000)	(\$272,781)
12b Commodity Gas Cost Variance (Line4-Line11b)	90,421,619	62,706,149	27,715,470
12 Gas Cost Variance (Line12a+Line12b)	<u>\$89,950,838</u>	<u>\$62,508,149</u>	<u>\$27,442,689</u>
13 Balancing Revenue Credit	(\$154,552)	(\$107,141)	(\$47,411)
14 Prior Period Adjustment	\$0	\$0	\$0
15a Total Demand Cost Variance (Line12a+Line13, to GCA Schedule 12B)	(\$625,333)	(\$305,141)	(\$320,192)
15b Total Commodity Cost Variance (Line12b+Line14, to GCA Schedule 12B)	90,421,619	62,706,149	27,715,470
15 Total Gas Cost Variance (Line15a+Line15b)	<u>\$89,796,286</u>	<u>\$62,401,008</u>	<u>\$27,395,278</u>

NORTHERN INDIANA PUBLIC SERVICE COMPANY
Calculation of Bad Debt Cost Variance
December 2020

<u>Line No.</u>		Total	Residential	General Service
1	Actual Bad Debt Gas Cost Recovery	\$217,621	\$151,233	\$66,388
2	Actual Recoverable Gas Costs (Schedule 6, Line5)	\$42,037,149	\$29,042,813	\$12,994,336
3	Bad Debt Factor (Per Order in Cause No. 44988)		0.61%	0.61%
4	Actual Recoverable Bad Debt Costs (Line2xLine3)	\$256,426	\$177,161	\$79,265
5	Prior Period Adjustment	\$0	\$0	\$0
6	Bad Debt Cost Variance Under/(Over) collected(Line4-Line1+Line5, to GCA Sch 12B)	\$38,805	\$25,928	\$12,877

NORTHERN INDIANA PUBLIC SERVICE COMPANY
 Calculation of Bad Debt Cost Variance
 January 2021

Line No.		Total	Residential	General Service
1	Actual Bad Debt Gas Cost Recovery	\$288,399	\$203,271	\$85,128
2	Actual Recoverable Gas Costs (Schedule 6, Line5)	\$48,246,835	\$33,767,629	\$14,479,206
3	Bad Debt Factor (Per Order in Cause No. 44988)		0.61%	0.61%
4	Actual Recoverable Bad Debt Costs (Line2xLine3)	\$294,306	\$205,983	\$88,323
5	Prior Period Adjustment	\$0	\$0	\$0
6	Bad Debt Cost Variance Under/(Over) collected(Line4-Line1+Line5, to GCA Sch 12B)	\$5,907	\$2,712	\$3,195

NORTHERN INDIANA PUBLIC SERVICE COMPANY
 Calculation of Bad Debt Cost Variance
 February 2021

Line No.		Total	Residential	General Service
1	Actual Bad Debt Gas Cost Recovery	\$305,075	\$211,670	\$93,405
2	Actual Recoverable Gas Costs (Schedule 6, Line5)	\$140,044,248	\$96,971,464	\$43,072,784
3	Bad Debt Factor (Per Order in Cause No. 44988)		0.61%	0.61%
4	Actual Recoverable Bad Debt Costs (Line2xLine3)	\$854,270	\$591,526	\$262,744
5	Prior Period Adjustment	\$0	\$0	\$0
6	Bad Debt Cost Variance Under/(Over) collected(Line4-Line1+Line5, to GCA Sch 12B)	\$549,195	\$379,856	\$169,339

NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC
Determination of Actual Gas Cost
December 2020

<u>Line No.</u>		<u>Interstate Pipeline Demand</u>	<u>Storage Demand</u>	<u>Commodity</u>	<u>Total</u>
1	Pipeline Gas Cost (Schedule 8, Line23)	\$5,753,843	\$0	\$23,012,796	\$28,766,639
2	Contract Storage Cost (Schedule 9)	0	2,129,069	76,677	2,205,746
3	Gas Injection/Withdrawal Cost (Schedule 10, Line14)	0	0	10,815,518	10,815,518
4	Subtotal (Line1+Line2+Line3)	<u>\$5,753,843</u>	<u>\$2,129,069</u>	<u>\$33,904,991</u>	<u>\$41,787,903</u>
5	Less: Cost to be Recovered Under Rate Schedules Containing Specific Provisions for Gas Cost Adjustments	0	0	(266,951)	(266,951)
6	Less: Cost of Gas Associated with Interdepartmental Sales	0	0	17,705	17,705
7	Net Cost of Gas (Line4-Line5-Line6)	<u>\$5,753,843</u>	<u>\$2,129,069</u>	<u>\$34,154,237</u>	<u>\$42,037,149</u>

Allocation Factors Revised in Cause No. 44988

<u>Rate Class</u>	<u>Interstate Pipeline Cost Demand Allocator</u>	<u>Storage Cost Demand Allocator</u>
8 Residential	66.2171%	72.2100%
9 General Service	33.7829%	27.7900%
10 Total (Line8+Line9)	<u>100.0000%</u>	<u>100.0000%</u>

<u>Rate Class</u>	<u>Interstate Pipeline Demand</u>	<u>Storage Demand</u>	<u>Total Demand Cost In Dollars</u>
11 Residential Allocated Dollars (Line7*Line8)	\$3,810,028	\$1,537,401	\$5,347,429
12 General Service Allocated Dollars (Line7*Line9)	1,943,815	591,668	2,535,483
13 Total (Line11+Line12)	<u>\$5,753,843</u>	<u>\$2,129,069</u>	<u>\$7,882,912</u>

NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC
 Determination of Actual Gas Cost
 January 2021

<u>Line No.</u>		<u>Interstate Pipeline Demand</u>	<u>Storage Demand</u>	<u>Commodity</u>	<u>Total</u>
1	Pipeline Gas Cost (Schedule 8, Line23)	\$5,755,627	\$0	\$23,185,762	\$28,941,389
2	Contract Storage Cost (Schedule 9)	0	2,129,046	99,870	2,228,916
3	Gas Injection/Withdrawal Cost (Schedule 10, Line14)	0	0	16,994,612	16,994,612
4	Subtotal (Line1+Line2+Line3)	<u>\$5,755,627</u>	<u>\$2,129,046</u>	<u>\$40,280,244</u>	<u>\$48,164,917</u>
5	Less: Cost to be Recovered Under Rate Schedules Containing Specific Provisions for Gas Cost Adjustments	0	0	(173,037)	(173,037)
6	Less: Cost of Gas Associated with Other Items	0	0	91,119	91,119
7	Net Cost of Gas (Line4-Line5-Line6)	<u>\$5,755,627</u>	<u>\$2,129,046</u>	<u>\$40,362,162</u>	<u>\$48,246,835</u>

Allocation Factors Revised in Cause No. 44988

<u>Rate Class</u>	<u>Interstate Pipeline Cost Demand Allocator</u>	<u>Storage Cost Demand Allocator</u>
8 Residential	66.2171%	72.2100%
9 General Service	33.7829%	27.7900%
10 Total (Line8+Line9)	<u>100.0000%</u>	<u>100.0000%</u>

<u>Rate Class</u>	<u>Interstate Pipeline Demand</u>	<u>Storage Demand</u>	<u>Total Demand Cost In Dollars</u>
11 Residential Allocated Dollars (Line7*Line8)	\$3,811,209	\$1,537,384	\$5,348,593
12 General Service Allocated Dollars (Line7*Line9)	1,944,418	591,662	2,536,080
13 Total (Line11+Line12)	<u>\$5,755,627</u>	<u>\$2,129,046</u>	<u>\$7,884,673</u>

NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC
Determination of Actual Gas Cost
February 2021

<u>Line No.</u>		<u>Interstate Pipeline Demand</u>	<u>Storage Demand</u>	<u>Commodity</u>	<u>Total</u>
1	Pipeline Gas Cost (Schedule 8, Line23)	\$5,538,598	\$0	\$114,579,384	\$120,117,982
2	Contract Storage Cost (Schedule 9)	0	2,077,185	102,321	2,179,506
3	Gas Injection/Withdrawal Cost (Schedule 10, Line14)	0	0	18,325,255	18,325,255
4	Subtotal (Line1+Line2+Line3)	<u>\$5,538,598</u>	<u>\$2,077,185</u>	<u>\$133,006,960</u>	<u>\$140,622,743</u>
5	Less: Cost to be Recovered Under Rate Schedules Containing Specific Provisions for Gas Cost Adjustments	0	0	278,773	278,773
6	Less: Cost of Gas Associated with Other Items	0	0	299,722	299,722
7	Net Cost of Gas (Line4-Line5-Line6)	<u>\$5,538,598</u>	<u>\$2,077,185</u>	<u>\$132,428,465</u>	<u>\$140,044,248</u>

Allocation Factors Revised in Cause No. 44988

<u>Rate Class</u>	<u>Interstate Pipeline Cost Demand Allocator</u>	<u>Storage Cost Demand Allocator</u>
8 Residential	66.2171%	72.2100%
9 General Service	33.7829%	27.7900%
10 Total (Line8+Line9)	<u>100.0000%</u>	<u>100.0000%</u>

<u>Rate Class</u>	<u>Interstate Pipeline Demand</u>	<u>Storage Demand</u>	<u>Total Demand Cost In Dollars</u>
11 Residential Allocated Dollars (Line7*Line8)	\$3,667,499	\$1,499,935	\$5,167,434
12 General Service Allocated Dollars (Line7*Line9)	1,871,099	577,250	2,448,349
13 Total (Line11+Line12)	<u>\$5,538,598</u>	<u>\$2,077,185</u>	<u>\$7,615,783</u>

NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC
Purchased Gas Cost - Actual
December 2020

Line No.	Gas Cost			
	Dekatherms	Demand \$'s	Commodity \$'s	Total \$'s
<u>Pipeline Reservation Costs</u>				
1		\$2,110,661.70		\$2,110,661.70
2		46,766.52		46,766.52
3		76,558.83		76,558.83
4		880,641.62		880,641.62
5		1,522,466.62		1,522,466.62
6		0.00		0.00
7		921,134.47		921,134.47
8		195,612.76		195,612.76
9	Total Pipeline Reservation Cost (Line1:Line8)	<u>\$5,753,842.52</u>		<u>\$5,753,842.52</u>
<u>Gas Commodity Costs</u>				
10	Term Supply Commodity Costs	2,483,360.0	\$0.00	\$6,107,277.90
11	Spot Market Supply Costs	6,687,681.0		16,304,247.19
12	Pipeline OBA's	(9,979.0)		(24,925.16)
13	Undertake Transport Gas	168,919.8		322,811.58
14	Overtake Transport Gas	(63,588.3)		(194,612.61)
15	Total Gas Commodity Costs (Line10:Line14)	<u>9,266,393.5</u>	<u>\$0.00</u>	<u>\$22,514,798.90</u>
16	Reservation and Commodity Costs Before Adjustments (Line9+Line15)	<u>9,266,393.5</u>	<u>\$5,753,842.52</u>	<u>\$28,268,641.42</u>
<u>Commodity Gas Cost Adjustments</u>				
17	Company Storage Service Adjustment Reversal	(79,904.0)		(\$192,169.12)
18	Company Storage Service Adjustment Set-up	110,294.0		269,337.95
19	Gas Cost Incentive - GCIM			229,528.62
20	Gain or Loss on Hedge Accounts			(215,931.65)
21	Gain or Loss on Long-Term Hedge Accounts			407,231.50
22	Total Commodity Gas Cost Adjustments (Line17:Line21)	<u>30,390.0</u>		<u>\$497,997.30</u>
23	Reservation and Commodity Costs After Adjustments (Line16+Line22)	<u>9,296,783.5</u>	<u>\$5,753,842.52</u>	<u>\$23,012,796.20</u>
				<u>\$28,766,638.72</u>

NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC
Purchased Gas Cost - Actual
January 2021

Line No.	Dekatherms	Gas Cost		
		Demand \$'s	Commodity \$'s	Total \$'s
<u>Pipeline Reservation Costs</u>				
1		\$2,110,626.72		\$2,110,626.72
2		46,911.62		46,911.62
3		76,558.83		76,558.83
4		880,641.62		880,641.62
5		1,523,952.53		1,523,952.53
6		0.00		0.00
7		921,322.47		921,322.47
8		195,612.76		195,612.76
9	Total Pipeline Reservation Cost (Line1:Line8)	<u>\$5,755,626.55</u>		<u>\$5,755,626.55</u>
<u>Gas Commodity Costs</u>				
10	Term Supply Commodity Costs	2,262,494.0	\$0.00	\$4,690,955.88
11	Spot Market Supply Costs	6,489,918.0		16,372,189.17
12	Pipeline OBA's	(2,922.0)		(9,510.43)
13	Undertake Transport Gas	253,296.9		575,278.37
14	Overtake Transport Gas	(95,657.9)		(263,223.93)
15	Total Gas Commodity Costs (Line10:Line14)	<u>8,907,129.0</u>	<u>\$0.00</u>	<u>\$21,365,689.06</u>
16	Reservation and Commodity Costs Before Adjustments (Line9+Line15)	<u>8,907,129.0</u>	<u>\$5,755,626.55</u>	<u>\$21,365,689.06</u>
<u>Commodity Gas Cost Adjustments</u>				
17	Company Storage Service Adjustment Reversal	(110,294.0)		(\$269,337.95)
18	Company Storage Service Adjustment Set-up	203,750.0		514,876.25
19	Gas Cost Incentive - GCIM			229,108.42
20	Gain or Loss on Hedge Accounts			546,851.21
21	Gain or Loss on Long-Term Hedge Accounts			798,575.50
22	Total Commodity Gas Cost Adjustments (Line17:Line21)	<u>93,456.0</u>		<u>\$1,820,073.43</u>
23	Reservation and Commodity Costs After Adjustments (Line16+Line22)	<u>9,000,585.0</u>	<u>\$5,755,626.55</u>	<u>\$23,185,762.49</u>
				<u>\$28,941,389.04</u>

NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC
Purchased Gas Cost - Actual
February 2021

Line No.	Gas Cost			
	Dekatherms	Demand \$'s	Commodity \$'s	Total \$'s
<u>Pipeline Reservation Costs</u>				
1		\$2,110,794.94		\$2,110,794.94
2		47,492.00		47,492.00
3		76,558.83		76,558.83
4		880,609.56		880,609.56
5		1,403,523.75		1,403,523.75
6		0.00		0.00
7		824,010.50		824,010.50
8		195,608.06		195,608.06
9	Total Pipeline Reservation Cost (Line1:Line8)	<u>\$5,538,597.64</u>		<u>\$5,538,597.64</u>
<u>Gas Commodity Costs</u>				
10	Term Supply Commodity Costs	2,004,504.0	\$0.00	\$4,558,455.01
11	Spot Market Supply Costs	6,173,228.0		76,699,451.60
12	Pipeline OBA's	(13,026.0)		(861,413.08)
13	Undertake Transport Gas	1,050,739.6		29,935,940.04
14	Overtake Transport Gas	(89,513.8)		(1,269,439.46)
15	Total Gas Commodity Costs (Line10:Line14)	<u>9,125,931.8</u>	<u>\$0.00</u>	<u>\$109,062,994.11</u>
16	Reservation and Commodity Costs Before Adjustments (Line9+Line15)	<u>9,125,931.8</u>	<u>\$5,538,597.64</u>	<u>\$109,062,994.11</u>
<u>Commodity Gas Cost Adjustments</u>				
17	Company Storage Service Adjustment Reversal	(203,750.0)		(\$514,876.25)
18	Company Storage Service Adjustment Set-up	235,129.0		5,349,419.88
19	Gas Cost Incentive - GCIM			216,093.55
20	Gain or Loss on Hedge Accounts			53,802.59
21	Gain or Loss on Long-Term Hedge Accounts			411,950.00
22	Total Commodity Gas Cost Adjustments (Line17:Line21)	<u>31,379.0</u>		<u>\$5,516,389.77</u>
23	Reservation and Commodity Costs After Adjustments (Line16+Line22)	<u>9,157,310.8</u>	<u>\$5,538,597.64</u>	<u>\$114,579,383.88</u>
				<u>\$120,117,981.52</u>

NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC
Gas Cost Incentive Mechanism
Sharing Calculation for the Month of
December 2020

Line No.	Calculation of Sharing Amount	
1	Volume (Dth)	8,859,990
2	Actual Gross Gas Cost	\$21,678,135.39
3	Less: Credit/(Debit) Proceeds from Physical Transactions	\$173,600.00
4	Less: Credit/(Debit) Proceeds from Financial Strategies	<u>\$0.00</u>
5	Actual Net Gas Cost (Line 2 - Line 3 - Line 4)	\$21,504,535.39
6	Less: Benchmark Cost	<u>\$21,963,547.64</u>
7	Savings/(Loss) (Line 6 - Line 5)	<u>\$459,012.25</u>
8	Prior Period Invoice Adjustment	\$72,080.00
9	Prior Period Benchmark Adjustment	<u>(\$72,125.00)</u>
10	Total Savings(Loss) After Prior Period Adjustment	\$459,057.25
11	Savings/(Loss) Percentage ((Line 10 / Line 6)*100)	2.09%
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Sharing Information		
12	Customer Sharing of 50% (Line 10 * 50%)	\$229,528.63
13	NIPSCO Sharing of 50% (Line 10 * 50%)	<u>\$229,528.62</u>
14	Total Saving/(Loss)	<u>\$459,057.25</u>
15	Benchmark Weighted Average Cost of Gas (Line6 / Line 1)	\$2.48
16	Customer Weighted Average Cost of Gas ((Line5+Line13) / Line1)	\$2.45

NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC
Gas Cost Incentive Mechanism
Sharing Calculation for the Month of
January 2021

Line No.	Calculation of Sharing Amount	
1	Volume (Dth)	8,197,108
2	Actual Gross Gas Cost	\$20,016,217.59
3	Less: Credit/(Debit) Proceeds from Physical Transactions	\$173,600.00
4	Less: Credit/(Debit) Proceeds from Financial Strategies	<u>\$0.00</u>
5	Actual Net Gas Cost (Line 2 - Line 3 - Line 4)	\$19,842,617.59
6	Less: Benchmark Cost	<u>\$20,300,834.40</u>
7	Savings/(Loss) (Line 6 - Line 5)	<u>\$458,216.81</u>
8	Prior Period Invoice Adjustment	(\$0.03)
9	Prior Period Benchmark Adjustment	<u>\$0.00</u>
10	Total Savings(Loss) After Prior Period Adjustment	\$458,216.84
11	Savings/(Loss) Percentage ((Line 10 / Line 6)*100)	2.26%
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Sharing Information		
12	Customer Sharing of 50% (Line 10 * 50%)	\$229,108.42
13	NIPSCO Sharing of 50% (Line 10 * 50%)	<u>\$229,108.42</u>
14	Total Saving/(Loss)	<u>\$458,216.84</u>
15	Benchmark Weighted Average Cost of Gas (Line6 / Line 1)	\$2.48
16	Customer Weighted Average Cost of Gas ((Line5+Line13) / Line1)	\$2.45

NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC
Gas Cost Incentive Mechanism
Sharing Calculation for the Month of
February 2021

Line No.	Calculation of Sharing Amount	
1	Volume (Dth)	7,704,233
2	Actual Gross Gas Cost	\$80,410,025.50
3	Less: Credit/(Debit) Proceeds from Physical Transactions	\$156,800.00
4	Less: Credit/(Debit) Proceeds from Financial Strategies	<u>\$0.00</u>
5	Actual Net Gas Cost (Line 2 - Line 3 - Line 4)	\$80,253,225.50
6	Less: Benchmark Cost	<u>\$80,685,387.50</u>
7	Savings/(Loss) (Line 6 - Line 5)	<u>\$432,162.00</u>
8	Prior Period Invoice Adjustment	(\$25.10)
9	Prior Period Benchmark Adjustment	<u>\$0.00</u>
10	Total Savings(Loss) After Prior Period Adjustment	\$432,187.10
11	Savings/(Loss) Percentage ((Line 10 / Line 6)*100)	0.54%
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Sharing Information		
12	Customer Sharing of 50% (Line 10 * 50%)	\$216,093.55
13	NIPSCO Sharing of 50% (Line 10 * 50%)	<u>\$216,093.55</u>
14	Total Saving/(Loss)	<u>\$432,187.10</u>
15	Benchmark Weighted Average Cost of Gas (Line6 / Line 1)	\$10.47
16	Customer Weighted Average Cost of Gas ((Line5+Line13) / Line1)	\$10.44

NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC
WACOG Calculation for Purchase and Storage Activity
December 2020

Line No.	Supply	Actual Dkth Activity	Actual Dkth Rate	Actual Cost
1	Term Purchases (Schedule 8, Line 10)	2,483,360.0	\$2.459	\$6,107,278
2	Spot Purchases (Schedule 8, Line 11)	6,687,681.0	\$2.438	16,304,247
3	Pipeline OBA's (Schedule 8, Line 12)	(9,979.0)	\$2.498	(24,925)
4	Storage Injections ((Schedule 10, Line 14)/10)	(625,722.0)	\$3.051	(1,908,909)
5	Storage Withdrawals ((Schedule 10, Line 14)/10)	4,991,087.0	\$2.549	12,724,426
6	Subtotal (Line1:Line5)	<u>13,526,427.0</u>	<u>\$2.455</u>	<u>\$33,202,117</u>
7	Cash-outs (Schedule 8, Line 13)	168,919.8	\$1.911	322,812
8	Interruptible Overtake Service (Schedule 8, Line 14)	(63,588.3)	\$3.061	(194,613)
9	Company Storage Reversal (Schedule 8, Line 17)	(79,904.0)	\$2.405	(192,169)
10	Company Storage Set-up (Schedule 8, Line 18)	110,294.0	\$2.442	269,338
11	GCIM Adjustment (Schedule 8, Line 19)	NA	NA	229,529
12	Hedge (Gain)/Loss (Schedule 8, Line 20)	NA	NA	(215,932)
13	Long-Term Hedge (Gain)/Loss (Schedule 8, Line 21)	NA	NA	407,232
14	Total (Line6:Line13)	<u><u>13,662,148.5</u></u>	<u><u>\$2.476</u></u>	<u><u>\$33,828,314</u></u>

NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC
WACOG Calculation for Purchase and Storage Activity
January 2021

Line No.	Supply	Actual Dkth Activity	Actual Dkth Rate	Actual Cost
1	Term Purchases (Schedule 8, Line 10)	2,262,494.0	\$2.073	\$4,690,956
2	Spot Purchases (Schedule 8, Line 11)	6,489,918.0	\$2.523	16,372,189
3	Pipeline OBA's (Schedule 8, Line 12)	(2,922.0)	\$3.255	(9,510)
4	Storage Injections ((Schedule 10, Line 14)/10)	(141,177.0)	\$3.042	(429,430)
5	Storage Withdrawals ((Schedule 10, Line 14)/10)	6,826,973.0	\$2.552	17,424,042
6	Subtotal (Line1:Line5)	<u>15,435,286.0</u>	<u>\$2.465</u>	<u>\$38,048,247</u>
7	Cash-outs (Schedule 8, Line 13)	253,296.9	\$2.271	575,278
8	Interruptible Overtake Service (Schedule 8, Line 14)	(95,657.9)	\$2.752	(263,224)
9	Company Storage Reversal (Schedule 8, Line 17)	(110,294.0)	\$2.442	(269,338)
10	Company Storage Set-up (Schedule 8, Line 18)	203,750.0	\$2.527	514,876
11	GCIM Adjustment (Schedule 8, Line 19)	NA	NA	229,108
12	Hedge (Gain)/Loss (Schedule 8, Line 20)	NA	NA	546,851
13	Long-Term Hedge (Gain)/Loss (Schedule 8, Line 21)	NA	NA	798,576
14	Total (Line6:Line13)	<u><u>15,686,381.0</u></u>	<u><u>\$2.561</u></u>	<u><u>\$40,180,374</u></u>

NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC
WACOG Calculation for Purchase and Storage Activity
February 2021

Line No.	Supply	Actual Dkth Activity	Actual Dkth Rate	Actual Cost
1	Term Purchases (Schedule 8, Line 10)	2,004,504.0	\$2.274	\$4,558,455
2	Spot Purchases (Schedule 8, Line 11)	6,173,228.0	\$12.425	76,699,452
3	Pipeline OBA's (Schedule 8, Line 12)	(13,026.0)	\$66.130	(861,413)
4	Storage Injections ((Schedule 10, Line 14)/10)	(162,529.0)	\$12.574	(2,043,569)
5	Storage Withdrawals ((Schedule 10, Line 14)/10)	7,709,144.0	\$2.642	20,368,824
6	Subtotal (Line1:Line5)	<u>15,711,321.0</u>	<u>\$6.283</u>	<u>\$98,721,749</u>
7	Cash-outs (Schedule 8, Line 13)	1,050,739.6	\$28.490	29,935,940
8	Interruptible Overtake Service (Schedule 8, Line 14)	(89,513.8)	\$14.181	(1,269,439)
9	Company Storage Reversal (Schedule 8, Line 17)	(203,750.0)	\$2.527	(514,876)
10	Company Storage Set-up (Schedule 8, Line 18)	235,129.0	\$22.751	5,349,420
11	GCIM Adjustment (Schedule 8, Line 19)	NA	NA	216,094
12	Hedge (Gain)/Loss (Schedule 8, Line 20)	NA	NA	53,803
13	Long-Term Hedge (Gain)/Loss (Schedule 8, Line 21)	NA	NA	411,950
14	Total (Line6:Line13)	<u><u>16,703,925.8</u></u>	<u><u>\$7.956</u></u>	<u><u>\$132,904,641</u></u>

NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC
Actual Contract Gas Storage and Storage Transportation Cost - Summary
December 2020

Line No.		Demand Costs	Capacity Costs	Adjustments	Total Costs
<u>Storage Demand Costs</u>					
1	ANR Pipeline Company	\$341,739.09	\$178,284.46	\$0.00	\$520,023.55
2	Egan Hub Storage, Llc	0.00	208,235.65	0.00	208,235.65
3	Natural Gas Pipeline Co of America	697,379.18	0.00	0.00	697,379.18
4	Panhandle Eastern Pipe Line Company	314,496.77	257,105.96	0.00	571,602.73
5	Washington 10 Storage Corporation	0.00	131,828.10	0.00	131,828.10
6	Total Storage Demand Costs (Line1:Line5)	\$1,353,615.04	\$775,454.17	\$0.00	\$2,129,069.21
<u>Injection/Withdrawal Cost</u>					
		Injection Costs	Withdrawal Costs	Adjustments	Total Costs
7	ANR Pipeline Company	\$3,968.49	\$19,599.60	\$4.21	\$23,572.30
8	Egan Hub Storage, Llc	0.00	0.00	0.00	0.00
9	Natural Gas Pipeline Co of America	0.00	2,061.11	(199.45)	1,861.66
10	Panhandle Eastern Pipe Line Company	33.79	1,597.72	0.00	1,631.51
11	Washington 10 Storage Corporation	0.00	0.00	0.00	0.00
12	Total Injection/Withdrawal Cost (Line7:Line11)	\$4,002.28	\$23,258.43	(\$195.24)	\$27,065.47
<u>Pipeline Commodity Costs</u>					
		Commodity Costs		Adjustments	Total Costs
13	ANR Pipeline Company	\$31,941.49		\$5.58	\$31,947.07
14	Crossroads Pipeline Company	366.26		0.00	366.26
15	Egan Hub Storage, Llc	0.00		0.00	0.00
16	Natural Gas Pipeline Co of America	7,509.48		15.67	7,525.15
17	Panhandle Eastern Pipe Line Company	3,897.40		0.00	3,897.40
18	Trunkline Gas Company, LLC	5,735.77		0.00	5,735.77
19	Vector Pipeline LP	139.70		0.00	139.70
20	Washington 10 Storage Corporation	0.00		0.00	0.00
21	Total Commodity Costs (Line13:Line20)	\$49,590.10		\$21.25	\$49,611.35
22	Total (Line6+Line12+Line21)	\$1,407,207.42	\$798,712.60	(\$173.99)	\$2,205,746.03

NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC
Actual Contract Gas Storage and Storage Transportation Cost - Summary
January 2021

Line No.	Storage Demand Costs	Demand Costs	Capacity Costs	Adjustments	Total Costs
1	ANR Pipeline Company	\$341,733.99	\$178,282.85	\$0.00	\$520,016.84
2	Egan Hub Storage, Llc	0.00	208,235.65	0.00	208,235.65
3	Natural Gas Pipeline Co of America	697,379.18	0.00	0.00	697,379.18
4	Panhandle Eastern Pipe Line Company	314,488.54	257,097.34	0.00	571,585.88
5	Washington 10 Storage Corporation	0.00	131,828.10	0.00	131,828.10
6	Total Storage Demand Costs (Line1:Line5)	\$1,353,601.71	\$775,443.94	\$0.00	\$2,129,045.65
	<u>Injection/Withdrawal Cost</u>	<u>Injection Costs</u>	<u>Withdrawal Costs</u>	<u>Adjustments</u>	<u>Total Costs</u>
7	ANR Pipeline Company	\$3,630.88	\$27,487.59	\$0.16	\$31,118.63
8	Egan Hub Storage, Llc	0.00	0.00	0.00	0.00
9	Natural Gas Pipeline Co of America	0.00	1,861.16	(317.10)	1,544.06
10	Panhandle Eastern Pipe Line Company	0.00	1,766.84	0.00	1,766.84
11	Washington 10 Storage Corporation	0.00	0.00	0.00	0.00
12	Total Injection/Withdrawal Cost (Line7:Line11)	\$3,630.88	\$31,115.59	(\$316.94)	\$34,429.53
	<u>Pipeline Commodity Costs</u>	<u>Commodity Costs</u>		<u>Adjustments</u>	<u>Total Costs</u>
13	ANR Pipeline Company	\$36,213.70		(\$0.02)	\$36,213.68
14	Crossroads Pipeline Company	401.50		0.01	401.51
15	Egan Hub Storage, Llc	0.00		0.00	0.00
16	Natural Gas Pipeline Co of America	13,704.98		0.01	13,704.99
17	Panhandle Eastern Pipe Line Company	4,304.21		0.00	4,304.21
18	Trunkline Gas Company, LLC	10,554.45		0.00	10,554.45
19	Vector Pipeline LP	261.80		0.00	261.80
20	Washington 10 Storage Corporation	0.00		0.00	0.00
21	Total Commodity Costs (Line13:Line20)	\$65,440.64		\$0.00	\$65,440.64
22	Total (Line6+Line12+Line21)	\$1,422,673.23	\$806,559.53	(\$316.94)	\$2,228,915.82

NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC
Actual Contract Gas Storage and Storage Transportation Cost - Summary
February 2021

Line No.	Storage Demand Costs	Demand Costs	Capacity Costs	Adjustments	Total Costs
1	ANR Pipeline Company	\$341,757.22	\$178,290.72	\$0.00	\$520,047.94
2	Egan Hub Storage, Llc	0.00	212,028.33	0.00	212,028.33
3	Natural Gas Pipeline Co of America	697,354.09	0.00	0.00	697,354.09
4	Panhandle Eastern Pipe Line Company	283,863.36	232,063.16	0.00	515,926.52
5	Washington 10 Storage Corporation	0.00	131,828.10	0.00	131,828.10
6	Total Storage Demand Costs (Line1:Line5)	\$1,322,974.67	\$754,210.31	\$0.00	\$2,077,184.98
	<u>Injection/Withdrawal Cost</u>	<u>Injection Costs</u>	<u>Withdrawal Costs</u>	<u>Adjustments</u>	<u>Total Costs</u>
7	ANR Pipeline Company	\$2,968.10	\$27,038.81	\$0.00	\$30,006.91
8	Egan Hub Storage, Llc	0.00	0.00	0.00	0.00
9	Natural Gas Pipeline Co of America	0.00	1,755.22	(286.34)	1,468.88
10	Panhandle Eastern Pipe Line Company	31.92	2,130.38	0.00	2,162.30
11	Washington 10 Storage Corporation	0.00	0.00	0.00	0.00
12	Total Injection/Withdrawal Cost (Line7:Line11)	\$3,000.02	\$30,924.41	(\$286.34)	\$33,638.09
	<u>Pipeline Commodity Costs</u>	<u>Commodity Costs</u>		<u>Adjustments</u>	<u>Total Costs</u>
13	ANR Pipeline Company	\$36,103.65		(\$0.02)	\$36,103.63
14	Crossroads Pipeline Company	369.60		0.01	369.61
15	Egan Hub Storage, Llc	0.00		0.00	0.00
16	Natural Gas Pipeline Co of America	17,001.78		0.00	17,001.78
17	Panhandle Eastern Pipe Line Company	5,162.76		0.00	5,162.76
18	Trunkline Gas Company, LLC	9,865.45		(0.07)	9,865.38
19	Vector Pipeline LP	179.30		0.00	179.30
20	Washington 10 Storage Corporation	0.00		0.00	0.00
21	Total Commodity Costs (Line13:Line20)	\$68,682.54		(\$0.08)	\$68,682.46
22	Total (Line6+Line12+Line21)	\$1,394,657.23	\$785,134.72	(\$286.42)	\$2,179,505.53

NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC
Actual Cost of Gas Injected and Withdrawn from Storage
December 2020

Line No.	Contract #	Changes in Storage		Cost of Gas			
		Injected Therms	Withdrawn Therms	Injections	Withdrawals	Total	
1	Rate Per Therm			\$0.3051	\$0.2549		
<u>Company-Owned Storage</u>							
2	Royal Center	(2,323,620)	3,953,560				
3	LNG	(1,633,370)	0				
4	Boil-Off	0	404,490				
<u>Contract Storage</u>							
5	ANR 2.5	125044	(641,690)	2,493,940			
6	ANR 7.5	124610	(1,245,960)	13,075,390			
7	Egan	310535	0	61,920			
8	Natural DSS	151625	0	15,854,680			
9	Natural NSS7	151634	(99,000)	2,057,690			
10	Natural NSS	151628	(99,000)	2,622,050			
11	Panhandle FS	17359	(172,260)	8,111,300			
12	Panhandle GPS	17939	0	0			
13	Washington 10	01146	(42,320)	1,275,850			
14	TOTAL		<u>(6,257,220)</u>	<u>49,910,870</u>	<u>(\$1,908,908.75)</u>	<u>\$12,724,426.27</u>	<u>\$10,815,517.52</u>

NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC
Actual Cost of Gas Injected and Withdrawn from Storage
January 2021

Line No.	Contract #	Changes in Storage		Cost of Gas		
		Injected Therms	Withdrawn Therms	Injections	Withdrawals	Total
1	Rate Per Therm			\$0.3042	\$0.2552	
<u>Company-Owned Storage</u>						
2	Royal Center	693,470	10,153,110			
3	LNG	0	0			
4	Boil-Off	0	718,100			
<u>Contract Storage</u>						
5	ANR 2.5	125044	(716,010)	5,530,040		
6	ANR 7.5	124610	(1,009,230)	16,298,370		
7	Egan	310535	0	1,347,790		
8	Natural DSS	151625	0	14,316,580		
9	Natural NSS7	151634	(192,000)	3,654,900		
10	Natural NSS	151628	(188,000)	4,894,540		
11	Panhandle FS	17359	0	8,966,050		
12	Panhandle GPS	17939	0	0		
13	Washington 10	01146	0	2,390,250		
14	TOTAL	(1,411,770)	68,269,730	(\$429,430.04)	\$17,424,041.94	\$16,994,611.90

NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC
Actual Cost of Gas Injected and Withdrawn from Storage
February 2021

Line No.	Contract #	Changes in Storage		Cost of Gas		
		Injected Therms	Withdrawn Therms	Injections	Withdrawals	Total
1	Rate Per Therm			\$1.2574	\$0.2642	
<u>Company-Owned Storage</u>						
2	Royal Center	147,740	9,941,880			
3	LNG	0	7,033,930			
4	Boil-Off	0	674,160			
<u>Contract Storage</u>						
5	ANR 2.5	125044	(847,390)	7,762,730		
6	ANR 7.5	124610	(562,950)	13,707,220		
7	Egan	310535	0	1,440,710		
8	Natural DSS	151625	0	13,501,730		
9	Natural NSS7	151634	(100,000)	4,822,550		
10	Natural NSS	151628	(100,000)	5,755,980		
11	Panhandle FS	17359	(162,690)	10,814,040		
12	Panhandle GPS	17939	0	0		
13	Washington 10	01146	0	1,636,510		
14	TOTAL	(1,625,290)	77,091,440	(\$2,043,569.33)	\$20,368,824.22	\$18,325,254.89

NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC
Determination of Unaccounted for Gas
For The Month Ended December 31, 2020

Line No.	Sendout		Without Unbilled	With Unbilled
Therms of Pipeline Gas Purchased				
1	Total GCA Purchases ((Schedule 8, Line15) x 10)	92,663,935		
2	Total Non-GCA Purchases	3,778,280		
3	Less Undertake Transport Gas ((Schedule 8, Line13) x 10)	1,689,198		
4	Less Overtake Transport Gas ((Schedule 8, Line14) x 10)	<u>(635,883)</u>		
5	Total Volume of Pipeline Gas Purchased (Line1+Line2-Line3-Line4)		95,388,900	
Therms Injected Into/Withdrawn from Storage				
6	Injections (Schedule 10, Line 14)	(6,257,220)		
7	Withdrawals (Schedule 10, Line 14)	49,910,870		
8	Less Compressor Fuel (Leased Storage)	<u>568,160</u>		
9	Total Gas Injected Into/Withdrawn from Storage (Line6+Line7-Line8)		43,085,490	
10	Transport Therms Delivered to System		285,109,260	
Adjustments to Therms				
11	Plus Line Pack	108,090		
12	Less Company Use	72,501		
13	Less Generating Station Use	1,305,290		
14	Less Compressor Fuel (Company Owned Storage)	<u>86,160</u>		
15	Total Adjustment (Line11-Line12-Line13-Line14)		(1,355,861)	
16	Total Volume of Gas Available in Therms (Line5+Line9+Line10+Line15)		<u>422,227,789</u>	<u>422,227,789</u>
Sales				
17	Total Sales (Before Company Use and IOS)		107,345,836	
18	Transport Therms		270,395,599	
19	Billing Month Volume Sold (Line17+Line18)		<u>377,741,435</u>	377,741,435
Net Unbilled				
20	Unbilled Current Month Setup	101,769,840		
21	Less Unbilled Prior Month Reversal	<u>67,925,880</u>		
22	Subtotal Net Unbilled (Line20-Line21)			33,843,960
23	Calendar Month Volume Sold (Line19+Line22)			<u>411,585,395</u>
Unaccounted for Gas				
24	Volume Unaccounted For Gas Excluding Unbilled - Therms (Line16-Line19)		<u>44,486,354</u>	
25	Volume Unaccounted For Gas Including Unbilled - Therms (Line16-Line23)			<u>10,642,394</u>
26	Percent Unaccounted For Gas Including Unbilled (Line25/Line16)			<u>2.52%</u>
27	Net Cost of Gas ((Schedule 7, Line7) - (Schedule 7, Line2))			<u>\$39,831,403</u>
28	Cost of Unaccounted For Gas (Line26*Line27)			<u><u>\$1,003,751</u></u>

NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC
Determination of Unaccounted for Gas
For The Month Ended January 31, 2021

Line No.	Sendout		Without Unbilled	With Unbilled
	Therms of Pipeline Gas Purchased			
1	Total GCA Purchases ((Schedule 8, Line15) x 10)	89,071,290		
2	Total Non-GCA Purchases	4,039,610		
3	Less Undertake Transport Gas ((Schedule 8, Line13) x 10)	2,532,969		
4	Less Overtake Transport Gas ((Schedule 8, Line14) x 10)	(956,579)		
5	Total Volume of Pipeline Gas Purchased (Line1+Line2-Line3-Line4)		91,534,510	
	Therms Injected Into/Withdrawn from Storage			
6	Injections (Schedule 10, Line 14)	(1,411,770)		
7	Withdrawals (Schedule 10, Line 14)	68,269,730		
8	Less Compressor Fuel (Leased Storage)	851,640		
9	Total Gas Injected Into/Withdrawn from Storage (Line6+Line7-Line8)		66,006,320	
10	Transport Therms Delivered to System		293,841,310	
	Adjustments to Therms			
11	Plus Line Pack	206,900		
12	Less Company Use	97,464		
13	Less Generating Station Use	2,603,272		
14	Less Compressor Fuel (Company Owned Storage)	114,709		
15	Less Gas Left on For Consumption (LOCN)	208,912		
16	Total Adjustment (Line11-Line12,-Line13-Line14-Line15)		(2,817,457)	
17	Total Volume of Gas Available in Therms (Line5+Line9+Line10+Line16)		448,564,683	448,564,683
	Sales			
18	Total Sales (Before Company Use and IOS)		154,415,309	
19	Transport Therms		286,299,795	
20	Billing Month Volume Sold (Line18+Line19)		440,715,104	440,715,104
	Net Unbilled			
21	Unbilled Current Month Setup	103,098,860		
22	Less Unbilled Prior Month Reversal	101,769,840		
23	Subtotal Net Unbilled (Line21-Line22)			1,329,020
24	Calendar Month Volume Sold (Line20+Line23)			442,044,124
	Unaccounted for Gas			
25	Volume Unaccounted For Gas Excluding Unbilled - Therms (Line17-Line20)		7,849,579	
26	Volume Unaccounted For Gas Including Unbilled - Therms (Line17-Line24)			6,520,559
27	Percent Unaccounted For Gas Including Unbilled (Line26/Line17)			1.45%
28	Net Cost of Gas ((Schedule 7, Line7) - (Schedule 7, Line2))			\$46,017,919
29	Cost of Unaccounted For Gas (Line27*Line28)			\$667,260

NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC
Determination of Unaccounted for Gas
For The Month Ended February 28, 2021

Line No.	Sendout		Without Unbilled	With Unbilled
	Therms of Pipeline Gas Purchased			
1	Total GCA Purchases ((Schedule 8, Line15) x 10)	91,259,318		
2	Total Non-GCA Purchases	3,405,080		
3	Less Undertake Transport Gas ((Schedule 8, Line13) x 10)	10,507,396		
4	Less Overtake Transport Gas ((Schedule 8, Line14) x 10)	<u>(895,138)</u>		
5	Total Volume of Pipeline Gas Purchased (Line1+Line2-Line3-Line4)		85,052,140	
	Therms Injected Into/Withdrawn from Storage			
6	Injections (Schedule 10, Line 14)	(1,625,290)		
7	Withdrawals (Schedule 10, Line 14)	77,091,440		
8	Less Compressor Fuel (Leased Storage)	<u>947,650</u>		
9	Total Gas Injected Into/Withdrawn from Storage (Line6+Line7-Line8)		74,518,500	
10	Transport Therms Delivered to System		268,898,130	
	Adjustments to Therms			
11	Plus Line Pack	(37,960)		
12	Less Company Use	103,979		
13	Less Generating Station Use	809,870		
14	Less Compressor Fuel (Company Owned Storage)	312,247		
15	Less Gas Left on For Consumption (LOCN)	<u>195,197</u>		
16	Total Adjustment (Line11-Line12,-Line13-Line14-Line15)		(1,459,253)	
17	Total Volume of Gas Available in Therms (Line5+Line9+Line10+Line16)		<u>427,009,517</u>	<u>427,009,517</u>
	Sales			
18	Total Sales (Before Company Use and IOS)		163,246,657	
19	Transport Therms		259,163,208	
20	Billing Month Volume Sold (Line18+Line19)		<u>422,409,865</u>	422,409,865
	Net Unbilled			
21	Unbilled Current Month Setup	95,142,120		
22	Less Unbilled Prior Month Reversal	<u>103,098,860</u>		
23	Subtotal Net Unbilled (Line21-Line22)			(7,956,740)
24	Calendar Month Volume Sold (Line20+Line23)			<u>414,453,125</u>
	Unaccounted for Gas			
25	Volume Unaccounted For Gas Excluding Unbilled - Therms (Line17-Line20)		4,599,652	
26	Volume Unaccounted For Gas Including Unbilled - Therms (Line17-Line24)			12,556,392
27	Percent Unaccounted For Gas Including Unbilled (Line26/Line17)			<u>2.94%</u>
28	Net Cost of Gas ((Schedule 7, Line7) - (Schedule 7, Line2))			<u>\$137,864,742</u>
29	Cost of Unaccounted For Gas (Line27*Line28)			<u><u>\$4,053,223</u></u>

NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC
Refunds to be included in the Filing for the months of
June 2021, July 2021, August 2021

Line No.	Col A	Col B	Col C	Col D	Col E	Col F	Col G	Col H	Col I	Col J	Col K
<u>Refunds to be included in Cause No. 43629-GCA58 filing</u>											
1	Pipeline Refund										\$0
2	Storage Refund										0
3	Other Refunds										0
4	Total To Be Refunded										<u>\$0</u>

<u>Distribution of Refunds to GCA Months</u>				Sales Subject to Refund ¹	Sales %	Storage Refund Amount	Other Refund Amount	Pipeline Refund Amount
5	Cause No. 43629-GCA58					\$0	\$0	\$0
6	June, 2021		18,097,822	33.58%	\$0	\$0	\$0	
7	July, 2021		18,256,158	33.87%	0	0	0	
8	August, 2021		17,547,522	32.55%	0	0	0	
9	Subtotal		53,901,502	100.00%				
10	Cause No. 43629-GCA59					\$0	\$0	\$0
11	September, 2021		23,054,383	14.00%	\$0	\$0	\$0	
12	October, 2021		50,267,118	30.53%	0	0	0	
13	November, 2021		91,325,876	55.47%	0	0	0	
14	Subtotal		164,647,377	100.00%				
15	Cause No. 43629-GCA60					\$0	\$0	\$0
16	December, 2021		142,023,446	31.14%	\$0	\$0	\$0	
17	January, 2022		168,462,574	36.93%	0	0	0	
18	February, 2022		145,657,965	31.93%	0	0	0	
19	Subtotal		456,143,985	100.00%				
20	Cause No. 43629-GCA61					\$0	\$0	\$0
21	March, 2022		111,006,597	52.49%	\$0	\$0	\$0	
22	April, 2022		64,578,268	30.53%	0	0	0	
23	May, 2022		35,909,224	16.98%	0	0	0	
24	Subtotal		211,494,089	100.00%				
25	Total		<u>886,186,953</u>			<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

<u>Pipeline Refunds including past Causes to be Returned in this GCA</u>				
	Jun 21	Jul 21	Aug 21	Total
26 Cause No. 43629-GCA55	\$0	\$0	\$0	\$0
27 Cause No. 43629-GCA56	0	0	0	0
28 Cause No. 43629-GCA57	0	0	0	0
29 Cause No. 43629-GCA58	0	0	0	0
30 Total Pipeline Refunds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

<u>Other Refunds including past Causes to be Returned in this GCA</u>				
	Jun 21	Jul 21	Aug 21	Total
31 Cause No. 43629-GCA55	\$0	\$0	\$0	\$0
32 Cause No. 43629-GCA56	0	0	0	0
33 Cause No. 43629-GCA57	0	0	0	0
34 Cause No. 43629-GCA58	0	0	0	0
35 Total Other Refunds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

<u>Storage Refunds including past Causes to be Returned in this GCA</u>				
	Jun 21	Jul 21	Aug 21	Total
36 Cause No. 43629-GCA55	\$0	\$0	\$0	\$0
37 Cause No. 43629-GCA56	0	0	0	0
38 Cause No. 43629-GCA57	0	0	0	0
39 Cause No. 43629-GCA58	0	0	0	0
40 Total Storage Refunds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

41	Applicable GCA58 Sales (Line 9)			53,901,502
42	Pipeline Refund Factor for GCA Customers (Line30)/(Line41)			\$0.0000
43	Other Refund Factor for GCA Customers (Line35)/(Line41)			\$0.0000
44	Storage Refund Factor for GCA Customers (Line40)/(Line41)			\$0.0000
45	Total Pipeline, Other and Storage Refund Factor (Line42+Line43+Line44)			\$0.0000

¹ Per Schedule 2, Col B, Col C and Col I

NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC
Allocation of Variance for the months of December 2020, January 2021 and February 2021 reconciled for GCA Estimates for the months of
June 2021, July 2021 and August 2021

Line No.		All GCA Classes	Residential	General Service
1	Total Variance By Class (Line2+Line3)	\$97,667,745	\$67,554,062	\$30,113,683
2	Total Commodity & Bad Debt Variance [Lines(2a+2b+2c+2d+2e+2f)]	98,295,849	68,116,738	30,179,111
3	Total Demand Variance [Lines(3a+3b+3c)]	(628,104)	(562,676)	(65,428)
(Total Variance Per Sch 6 and 6A for the months of Dec 20, Jan 21, Feb 21)				
1a	December 2020 - Total Variance	\$6,416,459	\$4,203,347	\$2,213,112
2a	December 2020 - Bad Debt Variance	38,805	25,928	12,877
2b	December 2020 - Commodity Variance	6,131,872	4,182,087	1,949,785
3a	December 2020 - Demand Variance	245,782	(4,668)	250,450
1b	January 2021 - Total Variance	\$905,805	\$569,851	\$335,954
2c	January 2021 - Bad Debt Variance	5,907	2,712	3,195
2d	January 2021 - Commodity Variance	1,148,451	820,006	328,445
3b	January 2021 - Demand Variance	(248,553)	(252,867)	4,314
1c	February 2021 - Total Variance	\$90,345,481	\$62,780,864	\$27,564,617
2e	February 2021 - Bad Debt Variance	549,195	379,856	169,339
2f	February 2021 - Commodity Variance	90,421,619	62,706,149	27,715,470
3c	February 2021 - Demand Variance	(625,333)	(305,141)	(320,192)
Distribution of Variance to Months by Rate Class (Line1;Line2;Line3 * Monthly Sales Percentages, Schedule2)				
4	June, 2021	\$1,998,461	\$1,225,961	\$772,500
4a	Commodity and Bad Debt	2,010,351	1,236,173	774,178
4b	Demand	(11,890)	(10,212)	(1,678)
5	July, 2021	\$2,026,445	\$1,244,234	\$782,211
5a	Commodity and Bad Debt	2,038,508	1,254,597	783,911
5b	Demand	(12,063)	(10,363)	(1,700)
6	August, 2021	\$1,944,004	\$1,161,455	\$782,549
6a	Commodity and Bad Debt	1,955,379	1,171,129	784,250
6b	Demand	(11,375)	(9,674)	(1,701)
7	September, 2021	\$2,531,976	\$1,427,898	\$1,104,078
7a	Commodity and Bad Debt	2,546,268	1,439,792	1,106,476
7b	Demand	(14,292)	(11,894)	(2,398)
8	October, 2021	\$5,501,749	\$3,313,983	\$2,187,766
8a	Commodity and Bad Debt	5,534,105	3,341,585	2,192,520
8b	Demand	(32,356)	(27,602)	(4,754)
9	November, 2021	\$10,039,789	\$6,768,325	\$3,271,464
9a	Commodity and Bad Debt	10,103,272	6,824,700	3,278,572
9b	Demand	(63,483)	(56,375)	(7,108)
10	December, 2021	\$15,646,649	\$11,174,466	\$4,472,183
10a	Commodity and Bad Debt	15,749,441	11,267,541	4,481,900
10b	Demand	(102,792)	(93,075)	(9,717)
11	January, 2022	\$18,580,982	\$13,374,075	\$5,206,907
11a	Commodity and Bad Debt	18,703,692	13,485,472	5,218,220
11b	Demand	(122,710)	(111,397)	(11,313)
12	February, 2022	\$16,083,649	\$11,457,358	\$4,626,291
12a	Commodity and Bad Debt	16,189,132	11,552,790	4,636,342
12b	Demand	(105,483)	(95,432)	(10,051)
13	March, 2022	\$12,238,281	\$8,702,383	\$3,535,898
13a	Commodity and Bad Debt	12,318,448	8,774,869	3,543,579
13b	Demand	(80,167)	(72,486)	(7,681)
14	April, 2022	\$7,115,560	\$5,039,333	\$2,076,227
14a	Commodity and Bad Debt	7,162,043	5,081,305	2,080,738
14b	Demand	(46,483)	(41,972)	(4,511)
15	May, 2022	\$3,960,200	\$2,664,591	\$1,295,609
15a	Commodity and Bad Debt	3,985,210	2,686,785	1,298,425
15b	Demand	(25,010)	(22,194)	(2,816)
16	Total Variance	\$97,667,745	\$67,554,062	\$30,113,683
16a	Total Commodity and Bad Debt Variance	\$98,295,849	\$68,116,738	\$30,179,111
16b	Total Demand Variance	(\$628,104)	(\$562,676)	(\$65,428)

NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC
Variance to be included in Filing for the month of
June 2021

<u>Line No.</u>	<u>Variances From Current and Past Causes</u>	<u>All GCA Classes</u>	<u>Residential</u>	<u>General Service</u>
1	Cause No. 43629-GCA55	(\$275,870)	(\$205,579)	(\$70,291)
1a	Commodity and Bad Debt	(227,671)	(157,812)	(69,859)
1b	Demand	(48,199)	(47,767)	(432)
2	Cause No. 43629-GCA56	(\$32,647)	(\$24,073)	(\$8,574)
2a	Commodity and Bad Debt	(32,521)	(20,980)	(11,541)
2b	Demand	(126)	(3,093)	2,967
3	Cause No. 43629-GCA57	\$207,631	\$106,088	\$101,543
3a	Commodity and Bad Debt	189,638	98,758	90,880
3b	Demand	17,993	7,330	10,663
4	Cause No. 43629-GCA58	\$1,998,461	\$1,225,961	\$772,500
4a	Commodity and Bad Debt	2,010,351	1,236,173	774,178
4b	Demand	(11,890)	(10,212)	(1,678)
5	Total Variance	\$1,897,575	\$1,102,397	\$795,178
5a	Commodity and Bad Debt	1,939,797	1,156,139	783,658
5b	Demand	(42,222)	(53,742)	11,520

NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC
Variance to be included in Filing for the month of
July 2021

<u>Line No.</u>	<u>Variances From Current and Past Causes</u>	<u>All GCA Classes</u>	<u>Residential</u>	<u>General Service</u>
1	Cause No. 43629-GCA55	(\$222,474)	(\$153,244)	(\$69,230)
1a	Commodity and Bad Debt	(186,442)	(117,637)	(68,805)
1b	Demand	(36,032)	(35,607)	(425)
2	Cause No. 43629-GCA56	(\$31,322)	(\$23,085)	(\$8,237)
2a	Commodity and Bad Debt	(31,207)	(20,120)	(11,087)
2b	Demand	(115)	(2,965)	2,850
3	Cause No. 43629-GCA57	\$199,287	\$101,736	\$97,551
3a	Commodity and Bad Debt	182,014	94,706	87,308
3b	Demand	17,273	7,030	10,243
4	Cause No. 43629-GCA58	\$2,026,445	\$1,244,234	\$782,211
4a	Commodity and Bad Debt	2,038,508	1,254,597	783,911
4b	Demand	(12,063)	(10,363)	(1,700)
5	Total Variance	\$1,971,936	\$1,169,641	\$802,295
5a	Commodity and Bad Debt	2,002,873	1,211,546	791,327
5b	Demand	(30,937)	(41,905)	10,968

NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC
Variance to be included in Filing for the month of
August 2021

<u>Line No.</u>	<u>Variances From Current and Past Causes</u>	<u>All GCA Classes</u>	<u>Residential</u>	<u>General Service</u>
1	Cause No. 43629-GCA55	(\$238,831)	(\$157,793)	(\$81,038)
1a	Commodity and Bad Debt	(201,670)	(121,129)	(80,541)
1b	Demand	(37,161)	(36,664)	(497)
2	Cause No. 43629-GCA56	(\$29,785)	(\$21,747)	(\$8,038)
2a	Commodity and Bad Debt	(29,771)	(18,952)	(10,819)
2b	Demand	(14)	(2,795)	2,781
3	Cause No. 43629-GCA57	\$191,031	\$95,837	\$95,194
3a	Commodity and Bad Debt	174,413	89,215	85,198
3b	Demand	16,618	6,622	9,996
4	Cause No. 43629-GCA58	\$1,944,004	\$1,161,455	\$782,549
4a	Commodity and Bad Debt	1,955,379	1,171,129	784,250
4b	Demand	(11,375)	(9,674)	(1,701)
5	Total Variance	\$1,866,419	\$1,077,752	\$788,667
5a	Commodity and Bad Debt	1,898,351	1,120,263	778,088
5b	Demand	(31,932)	(42,511)	10,579

NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC
12-Month Rolling Average of Gas Cost Variance and Gas Cost
December 2020

Line No.	Total Variance	Bad Debt Variance ⁽¹⁾	Gas Cost Variance ⁽²⁾	Gas Cost ⁽³⁾
1 January 2020	\$2,147,105	\$15,211	\$2,131,894	\$43,474,209
2 February 2020	3,834,340	25,036	3,809,304	44,851,362
3 March 2020	(5,794,001)	(30,585)	(5,763,416)	31,458,741
4 April 2020	(3,465,160)	(16,410)	(3,448,750)	19,057,756
5 May 2020	(2,287,414)	(11,351)	(2,276,063)	14,680,456
6 June 2020	(2,347,469)	(14,821)	(2,332,648)	7,943,148
7 July 2020	(415,618)	(2,066)	(413,552)	7,769,210
8 August 2020	1,158,600	7,223	1,151,377	9,079,954
9 September 2020	1,197,945	7,817	1,190,128	9,277,260
10 October 2020	7,856,068	49,698	7,806,370	19,649,124
11 November 2020	671,072	5,178	665,894	20,707,948
12 December 2020	6,416,459	38,805	6,377,654	42,037,149
13 Total	\$8,971,927	\$73,735	\$8,898,192	\$269,986,317
14 Total Gas Cost Variance				\$8,898,192
15 Total Gas Cost				\$269,986,317
16 % of Variance to Gas Cost				<u>3.30%</u>

NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC
12-Month Rolling Average of Gas Cost Variance and Gas Cost
January 2021

Line No.	Total Variance	Bad Debt Variance ⁽¹⁾	Gas Cost Variance ⁽²⁾	Gas Cost ⁽³⁾
1 February 2020	\$3,834,340	\$25,036	\$3,809,304	\$44,851,362
2 March 2020	(5,794,001)	(30,585)	(5,763,416)	31,458,741
3 April 2020	(3,465,160)	(16,410)	(3,448,750)	19,057,756
4 May 2020	(2,287,414)	(11,351)	(2,276,063)	14,680,456
5 June 2020	(2,347,469)	(14,821)	(2,332,648)	7,943,148
6 July 2020	(415,618)	(2,066)	(413,552)	7,769,210
7 August 2020	1,158,600	7,223	1,151,377	9,079,954
8 September 2020	1,197,945	7,817	1,190,128	9,277,260
9 October 2020	7,856,068	49,698	7,806,370	19,649,124
10 November 2020	671,072	5,178	665,894	20,707,948
11 December 2020	6,416,459	38,805	6,377,654	42,037,149
12 January 2021	905,805	5,907	899,898	48,246,835
13 Total	\$7,730,627	\$64,431	\$7,666,196	\$274,758,943
14 Total Gas Cost Variance				\$7,666,196
15 Total Gas Cost				\$274,758,943
16 % of Variance to Gas Cost				<u>2.79%</u>

NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC
12-Month Rolling Average of Gas Cost Variance and Gas Cost
February 2021

Line No.	Total Variance	Bad Debt Variance ⁽¹⁾	Gas Cost Variance ⁽²⁾	Gas Cost ⁽³⁾
1 March 2020	(\$5,794,001)	(\$30,585)	(\$5,763,416)	\$31,458,741
2 April 2020	(3,465,160)	(16,410)	(3,448,750)	19,057,756
3 May 2020	(2,287,414)	(11,351)	(2,276,063)	14,680,456
4 June 2020	(2,347,469)	(14,821)	(2,332,648)	7,943,148
5 July 2020	(415,618)	(2,066)	(413,552)	7,769,210
6 August 2020	1,158,600	7,223	1,151,377	9,079,954
7 September 2020	1,197,945	7,817	1,190,128	9,277,260
8 October 2020	7,856,068	49,698	7,806,370	19,649,124
9 November 2020	671,072	5,178	665,894	20,707,948
10 December 2020	6,416,459	38,805	6,377,654	42,037,149
11 January 2021	905,805	5,907	899,898	48,246,835
12 February 2021	90,345,481	549,195	89,796,286	140,044,248
13 Total	\$94,241,768	\$588,590	\$93,653,178	\$369,951,829
14 Total Gas Cost Variance				\$93,653,178
15 Total Gas Cost				\$369,951,829
16 % of Variance to Gas Cost				<u>25.31%</u>

NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC
Key explaining GCA Schedules included in Quarterly GCA Filing

- **Schedule 1:**
 - **Page 1 of 6, Page 2 of 6 and Page 3 of 6** – the summary schedules showing the estimated commodity cost of gas to be recovered, the estimated sales volumes in therms and the components of the Gas Cost Adjustment (GCA) rate for each of the months in the quarter being filed.
 - **Page 4 of 6, Page 5 of 6 and Page 6 of 6** - provides a summary of the GCA rates applicable to Firm GCA sales as well as sales to Supplier Choice Delivery Service (SCDS) customers and Price Protection Service (PPS-Fixed) customers for residential and general service in both Year One and Year Two and After classes for each of the months in the quarter being filed.
- **Schedule 1A :**
 - **Page 1 of 4, Page 2 of 4 and Page 3 of 4** – the summary schedule showing the estimated monthly demand costs, the allocation of dollars between classes and the demand factors applicable to the month by class for each of the months in the quarter being filed.
 - **Page 4 of 4** – shows the estimated pipeline demand costs and the estimated storage demand costs by supplier for each of the months in the quarter being filed.
- **Schedule 1B: Page 1 of 3, Page 2 of 3 and Page 3 of 3** - provides the determination of the bad debt cost component for each of the months in the quarter being filed.
- **Schedule 2** - shows the total estimated volumes to be delivered by class.
- **Schedule 3: Page 1 of 3, Page 2 of 3 and Page 3 of 3** - shows the estimated term and spot purchased gas volumes and the estimated average supplier rate used to determine the cost of purchased gas for each of the months in the quarter being filed.
- **Schedule 3A: Page 1 of 3, Page 2 of 3 and Page 3 of 3** – calculates a WACOG based on forecasted term, spot, storage gas and other components impacting the cost of gas passed through the GCA for a given month.
- **Schedule 4: Page 1 of 3, Page 2 of 3 and Page 3 of 3** - shows the estimated costs associated with NIPSCO's variable portion of its contractual storage and storage transmission agreements for each of the months in the quarter being filed.
- **Schedule 5: Page 1 of 3, Page 2 of 3 and Page 3 of 3** - shows the estimated volumes of gas to be injected into and withdrawn from NIPSCO's owned and leased storage facilities and the associated pricing from Schedule 5A for each of the months in the quarter being filed.
- **Schedule 5A:** - shows the derivation of the storage pricing for injections and withdrawals that will be used on Schedule 5.
- **Schedule 6: Page 1 of 3, Page 2 of 3 and Page 3 of 3** - calculates the actual reconciliation of gas cost recovery during a month. The total gas cost variance from Schedule 6 is used in the allocation process depicted in Schedule 12B.
- **Schedule 6A: Page 1 of 3, Page 2 of 3 and Page 3 of 3** – calculates the actual reconciliation of bad debt recovery during a month. The total bad debt variance from Schedule 6A is used in the allocation process depicted in Schedule 12B.
- **Schedule 7: Page 1 of 3, Page 2 of 3 and Page 3 of 3** - summarizes the actual gas costs incurred by NIPSCO and allocates the demand costs by GCA Class for a given month.
- **Schedule 8: Page 1 of 3, Page 2 of 3 and Page 3 of 3** - shows the actual purchased gas costs incurred by NIPSCO for a given month.
- **Schedule 8A: Page 1 of 3, Page 2 of 3 and Page 3 of 3** - consists of a summary report of the Gas Cost Incentive Mechanism (GCIM) activity for the month which reflects the sharing calculation between NIPSCO and the GCA customers. The gas cost sharing is based on a comparison of the Company's actual gas supply portfolio costs to a market based benchmark price as set forth in Cause No. 40342.
- **Schedule 8B: Page 1 of 3, Page 2 of 3 and Page 3 of 3** – calculates a WACOG based on actual term, spot, storage gas and other components impacting the cost of gas passed through the GCA for a given month.

NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC
Key explaining GCA Schedules included in Quarterly GCA Filing

- **Schedule 9: Page 1 of 3, Page 2 of 3 and Page 3 of 3** - shows the actual costs incurred associated with NIPSCO's variable portion of contractual storage and storage transmission agreements during a given month.
- **Schedule 10: Page 1 of 3, Page 2 of 3 and Page 3 of 3** - shows the actual volumes of gas injected into and withdrawn from NIPSCO's owned and leased storage facilities, and the actual cost incurred associated with those volumes during a given month.
- **Schedule 11: Page 1 of 3, Page 2 of 3 and Page 3 of 3** - shows the actual costs incurred associated with unaccounted for gas during a given month.
- **Schedule 11A** – shows the annual unaccounted for gas level and any refund that might be applicable. Schedule 11A applies only to the quarterly filing which sets the December, January and February GCA factors.
- **Schedule 12A** - shows the amount of supplier refunds and Storage Service Credit to be included in the GCA. The amount of the refund to be included as detailed on Schedule 12A is divided by the estimated sales for the period to arrive at the refund factors to be utilized on Schedule 1, Page 1 of 6, and Page 2 of 6 and Page 3 of 6.
- **Schedule 12B:**
 - **Page 1 of 4** – allocates the sum of the current Schedule 6 total gas cost variance plus the current Schedule 6A total bad debt variance by class over a twelve month period.
 - **Page 2 of 4** - summarizes the variances from the current cause plus relevant past causes to be included on Schedule 1, Page 1 of 6.
 - **Page 3 of 4** - summarizes the variances from the current cause plus relevant past causes to be included on Schedule 1, Page 2 of 6.
 - **Page 4 of 4** - summarizes the variances from the current cause plus relevant past causes to be included on Schedule 1, Page 3 of 6.
- **Schedule 13: Page 1 of 3, Page 2 of 3 and Page 3 of 3** – a percent comparison of a rolling twelve month total of GCA Variances to the corresponding twelve month total of Gas Costs for a given month.
- **Attachment A:** Key explaining GCA Schedules used in the quarterly filing.
- **Attachment B: Page 1 of 3, Page 2 of 3 and Page 3 of 3** – shows what effect the requested GCA's will have on the average residential customer's bill for each of the months in the quarter being filed compared to the most current month for which rates have been filed. In addition, each of the GCA's will be compared to the same month for the previous year.

Northern Indiana Public Service Company LLC
Comparison of Rates for Residential Space-Heating Customers (Rate 111)
June 2021

Comparison of Proposed GCA Factor for June 2021 v. Currently Approved GCA Factor for March 2021

Line No.	Consumption Dth	Bill at Proposed GCA Factor \$6.426/Dkth	Bill at Currently Filed GCA Factor \$3.603/Dkth	Dollar Increase (Decrease)	Percent Change
1					
2	5	\$58.92 *	\$43.52	\$15.40	35.39%
3	10	103.85 *	73.02	30.83	42.22%
4	15	148.77 *	102.54	46.23	45.08%
5	20	193.70 *	132.06	61.64	46.68%
6	25	238.63 *	161.57	77.06	47.69%

Comparison of Proposed GCA Factor for June 2021 v. Prior Year Approved GCA Factor for June 2020

	Consumption Dth	Bill at Proposed GCA Factor \$6.426/Dkth	Bill at Prior Year Approved GCA Factor \$4.315/Dkth	Dollar Increase (Decrease)	Percent Change
7					
8	5	\$58.92 *	\$48.58	\$10.34	21.28%
9	10	103.85 *	83.12	20.73	24.94%
10	15	148.77 *	117.69	31.08	26.41%
11	20	193.70 *	152.24	41.46	27.23%
12	25	238.63 *	186.82	51.81	27.73%

* Bills have been calculated using proposed FMCA rates to be effective April 1, 2021 pending IURC approval.
The proposed Residential FMCA rate is \$0.033462.

Northern Indiana Public Service Company LLC
Comparison of Rates for Residential Space-Heating Customers (Rate 111)
July 2021

Comparison of Proposed GCA Factor for July 2021 v. Currently Approved GCA Factor for March 2021

Line No.	Consumption Dth	Bill at Proposed GCA Factor \$6.483/Dkth	Bill at Currently Filed GCA Factor \$3.603/Dkth	Dollar Increase (Decrease)	Percent Change
1					
2	5	\$59.21 *	\$43.52	\$15.69	36.05%
3	10	104.42 *	73.02	31.40	43.00%
4	15	149.63 *	102.54	47.09	45.92%
5	20	194.84 *	132.06	62.78	47.54%
6	25	240.06 *	161.57	78.49	48.58%

Comparison of Proposed GCA Factor for July 2021 v. Prior Year Approved GCA Factor for July 2020

	Consumption Dth	Bill at Proposed GCA Factor \$6.483/Dkth	Bill at Prior Year Approved GCA Factor \$5.267/Dkth	Dollar Increase (Decrease)	Percent Change
7					
8	5	\$59.21 *	\$52.91	\$6.30	11.91%
9	10	104.42 *	91.77	12.65	13.78%
10	15	149.63 *	130.68	18.95	14.50%
11	20	194.84 *	169.56	25.28	14.91%
12	25	240.06 *	208.46	31.60	15.16%

* Bills have been calculated using proposed FMCA rates to be effective April 1, 2021 pending IURC approval. The proposed Residential FMCA rate is \$0.033462.

Northern Indiana Public Service Company LLC
Comparison of Rates for Residential Space-Heating Customers (Rate 111)
August 2021

Comparison of Proposed GCA Factor for August 2021 v. Currently Approved GCA Factor for March 2021

Line No.	Consumption Dth	Bill at Proposed GCA Factor \$6.606/Dkth	Bill at Currently Filed GCA Factor \$3.603/Dkth	Dollar Increase (Decrease)	Percent Change
1					
2	5	\$59.82 *	\$43.52	\$16.30	37.45%
3	10	105.65 *	73.02	32.63	44.69%
4	15	151.47 *	102.54	48.93	47.72%
5	20	197.30 *	132.06	65.24	49.40%
6	25	243.13 *	161.57	81.56	50.48%

Comparison of Proposed GCA Factor for August 2021 v. Prior Year Approved GCA Factor for August 2020

	Consumption Dth	Bill at Proposed GCA Factor \$6.606/Dkth	Bill at Prior Year Approved GCA Factor \$4.987/Dkth	Dollar Increase (Decrease)	Percent Change
7					
8	5	\$59.82 *	\$51.51	\$8.31	16.13%
9	10	105.65 *	88.97	16.68	18.75%
10	15	151.47 *	126.48	24.99	19.76%
11	20	197.30 *	163.96	33.34	20.33%
12	25	243.13 *	201.46	41.67	20.68%

* Bills have been calculated using proposed FMCA rates to be effective April 1, 2021 pending IURC approval. The proposed Residential FMCA rate is \$0.033462.