

Northern Indiana Public Service Company LLC

Cause No. 45967

FILED
October 25, 2023
**INDIANA UTILITY
REGULATORY COMMISSION**

VERIFIED DIRECT TESTIMONY OF ESTANA DAVIS

1 **Q1. Please state your name, business address and title.**

2 A1. My name is Estana Davis. My business address is 1809 Coyote Drive
3 Chester, Virginia, 23836. I am employed by NiSource Corporate Services
4 Company ("NCSC"), and my current title is Lead Regulatory Studies
5 Analyst.

6 **Q2. On whose behalf are you submitting this direct testimony?**

7 A2. I am submitting this testimony on behalf of Northern Indiana Public Service
8 Company LLC ("NIPSCO").

9 **Q3. Please describe your educational and employment background.**

10 A3. I received a Bachelor of Science degree in Accounting from Virginia
11 Commonwealth University in 2012. I began my employment with NCSC
12 in 2022 in the Rates and Regulatory Department as a Lead Regulatory
13 Analyst. Prior to NCSC, I worked as a regulatory analyst for Dominion
14 Energy, and as a utility accountant for the Virginia State Corporation
15 Commission on various regulatory filings.

1 **Q4. What are your responsibilities as Lead Regulatory Studies Analyst?**

2 A4. As Lead Regulatory Studies Analyst I am responsible for preparing the
3 revenue proof and certain revenue adjustments in NIPSCO's gas rate case,
4 among other duties.

5 **Q5. Have you previously testified before the Indiana Utility Regulatory**
6 **Commission ("Commission") or any other regulatory commission?**

7 A5. I have not previously testified before the Commission. I have previously
8 testified before the Virginia State Corporation Commission. During my
9 employment with the Virginia State Corporation Commission, I filed
10 testimony as Virginia Commission Staff in dockets PUE-2013-00065, PUE-
11 2013-124, PUE-2014-00045, PUE-2015-00006, PUE-2015-00114, PUE-2016-
12 00033, PUE-2016-00143, PUR-2018-00042, PUR-2018-00084, PUR-2018-
13 00195, and PUR-2019-00105. I also filed testimony on behalf of Dominion
14 Energy in dockets PUR-2020-00230, PUR-2021-00111, PUR-2021-00114, and
15 PUR-2021-00239.

16 **Q6. Are you sponsoring any attachments to your direct testimony in this**
17 **Cause?**

1 A6. Yes. I am sponsoring Attachment 17-A, which was prepared by me or
2 under my direction and supervision. I also sponsor a portion of the
3 workpapers included in Petitioner's Confidential Exhibit No. 19-S2.

4 **Q7. What is the purpose of your direct testimony?**

5 A7. The purpose of my direct testimony is to provide support for NIPSCO's
6 revenue adjustments REV 1A-22, REV 1B-22, REV 1C-22, REV 1D-22, REV
7 1-23, REV 1-24, REV 1-24R, REV 2-23, REV 2-24, REV 2-24R, REV 5-23, REV
8 5-24, REV 5-24R, REV 6-23, REV 6-24, REV 8-23, REV 8-24, REV 8-24R, REV
9 9-23, REV 9-24, REV 10-23, REV 11-23, and REV 12-23, and cost of gas sold
10 ("COGS") adjustments COGS 1A-22, COGS 1C-22, COGS 1D-22, COGS 1-
11 23, COGS 1-24, COGS 1-24R, COGS 2-23, COGS 2-24, COGS 4-23, COGS 4-
12 24, COGS 5-23, COGS 5-24, and 5-24R.¹

13 **Q8. Please describe Attachment 17-A.**

14 A8. Attachment 17-A (Page 1) is a summary of the billing determinants in the
15 Historic Base Period (the period beginning January 1, 2022 and ending
16 December 31, 2022), the 2023 Forecast Period (the period beginning January

¹ Petitioner's Exhibit No. 3, Attachment 3-B-S2, Pages 2 and 4, show the Subcomponent to which each of these adjustments applies.

1 1, 2023 and ending December 31, 2023), and Forward Test Year (the period
2 beginning January 1, 2024 and ending December 31, 2024). Attachment 17-
3 A, Page 2, Column B shows the actual 2022 billing determinants by number
4 of bills, the demand in therms per pressure, and the delivery in therms per
5 rate, per block, Column C shows the weather normalization adjustments
6 (REV 1A-22), Column D shows the rate migration adjustments (REV 1C-
7 22), Column E shows the annualization adjustment (REV 1D-22), and
8 Column F shows the 2022 normalized billing determinants. Attachment 17-
9 A, Page 3, Column B shows the 2022 normalized billing determinants,
10 Column C shows the increase or decrease for the 2023 Forecast Period, and
11 Column D shows the 2023 Forecast billing determinants. Attachment 17-A,
12 Page 4, Column B shows the 2023 Forecast billing determinants, Column C
13 shows the increase or decrease for the 2023 Forecast Period, and Column D
14 shows the 2024 Forecasted billing determinants. Attachment 17-A, Page 5,
15 Column B shows 2024 Forecasted billing determinants, Column C shows
16 ratemaking adjustments (REV 1-24R), and Column D shows the 2024
17 Forward Test Year billing determinants that were utilized for the
18 development of NIPSCO's proposed rate design.

1 **Q9. Please explain Adjustment REV 1A-22 and COGS 1A-22 on Petitioner's**
2 **Exhibit No. 3, Attachment 3-C-S2, REV 1A-22 and COGS 1A-22.**

3 A9. Adjustment REV 1A-22 is to decrease Historic Base Period gas operating
4 revenues in the amount of \$4,414,152 to normalize weather-related sales.

5 Adjustment COGS 1A-22 is to decrease Historic Base Period gas cost in the
6 amount of \$631,841 to normalize weather. NIPSCO Witness Bartos
7 provided the monthly weather normalization volume adjustment by rate.

8 The adjustments are the total of each tariff rate's monthly volume
9 multiplied by the rate specific distribution charge and the monthly specific
10 gas cost components. These adjustments apply to REV 1, REV 2, and REV
11 6, and COGS 1 and COGS 2. If these adjustments are not included, Historic
12 Base Period gas operating revenues and gas costs would be overstated.

13 Support for these calculations is included in Petitioner's Confidential
14 Exhibit No. 19-S2.

15 **Q10. Please explain Adjustment REV 1B-22 on Petitioner's Exhibit No. 3,**
16 **Attachment 3-C-S2, REV 1B-22.**

17 A10. Adjustment REV 1B-22 is to decrease Historic Base Period gas operating
18 revenues in the amount of \$454,378 to remove all revenue from Guaranteed
19 Minimum contracts. These incremental revenues are those that were billed

1 to customers who did not meet their minimum margin obligation contracts.
2 The existing contracts are expiring, the number of new contracts is minimal,
3 and NIPSCO did not include these revenues in the NIPSCO gas utility
4 forecasts for the 2023 Forecast Period and Forward Test Year. This
5 adjustment applies to REV 1. If this adjustment is not included, Historic
6 Base Period gas operating revenues would be overstated. Support for these
7 calculations is included in Petitioner's Confidential Exhibit No. 19-S2.

8 **Q11. Please explain Adjustment REV 1C-22 and COGS 1C-22 on Petitioner's**
9 **Exhibit No. 3, Attachment 3-C-S2, REV 1C-22 and COGS 1C-22.**

10 A11. Adjustment REV 1C-22 is to increase Historic Base Period gas operating
11 revenues in the amount of \$1,095,617 to adjust billing determinants and
12 margins to reflect migration of customers. Adjustment COGS 1C-22 is to
13 increase Historic Base Year gas costs in the amount of \$1,078,368 to adjust
14 billing determinants and margins to reflect migration of customers. These
15 adjustments apply to REV 1 and REV 6, and COGS 1 and COGS 3. If these
16 adjustments are not included, Historic Base Period gas operating revenues
17 and gas costs would be understated. Support for these calculations is
18 included in Petitioner's Confidential Exhibit No. 19-S2.

1 **Q12. Please describe the customer migrations.**

2 A12. There were 31 customers that migrated during the Historic Base Period.
3 Eight customers migrated because it was determined that the customers'
4 average daily usage was below what was required to take service under
5 Rate 228 or Rate 238. The remaining 23 customers migrated because they
6 changed rates (three of those customers moved between distribution and
7 high pressure).

8 **Q13. Please explain how these customers were migrated.**

9 A13. As shown in Petitioner's Confidential Exhibit No. 19-S2 – Workpaper REV
10 1C-22 and COGS 1C-22, Pages [.1] through [.31], customers that migrated
11 in 2022 were migrated for a partial year. Billing determinants under the
12 original rate were used to calculate revenues on the proposed rate. The
13 original revenues were removed from the original rate class and the
14 calculated proposed revenues were added to the rate class that the
15 customer migrated to. All these revenues are summed for each rate class,
16 resulting in total migrated revenue decreases or increases for each rate class
17 as well as a net migration revenue increase. Migrated therms netted to zero.
18 Calculations are shown by individual customer and are shown in the
19 migration summary by rate (Page [.3]) and summary by customer (Page

1 [.4]), which are then summarized on Page [.2], which are the pro forma
2 adjustments shown in Attachment 3-C-S2.

3 **Q14. Please explain Adjustments REV 1D-22 and COGS 1D-22 on Petitioner's**
4 **Exhibit No. 3, Attachment 3-C-S2, REV 1D-22 and COGS 1D-22.**

5 A14. Adjustment REV 1D-22 is to decrease Historic Base Period gas operating
6 revenues in the amount of \$67,009,015 to show revenues for the entire
7 period at Step 2 rates from NIPSCO's last gas rate case in Cause No. 45621.
8 Adjustment COGS 1D-22 is to decrease Historic Base Period gas cost in the
9 amount of \$114,540,808 to show revenues and gas cost for the entire period
10 at Step 2 rates from NIPSCO's last gas rate case in Cause No. 45621. These
11 adjustments apply to REV 1, REV 2, and REV 6 and COGS 1, COGS 2, and
12 COGS 3. If these adjustments are not included, Historic Base Period gas
13 operating revenues and gas costs would be overstated. Support for these
14 calculations is included in Petitioner's Confidential Exhibit No. 19-S2.

15 **Q15. Please explain Adjustments REV 1-24R and COGS 1-24R on Petitioner's**
16 **Exhibit No. 3, Attachment 3-C-S2, REV 1-24R and COGS 1-24R.**

17 A15. Adjustment REV 1-24R is to increase the Forward Test Year gas operating
18 revenues in the amount of \$327,865 to include revenue at current rates for

1 Rate 234. Adjustment COGS 1-24R is to increase Forward Test Year gas cost
2 in the amount of \$258,413. These adjustments apply to REV 1 and COGS 1.
3 If these adjustments are not included, Forward Test Year gas operating
4 revenues and gas costs would be understated.

5 **Q16. Please explain Adjustment REV 2-24R on Petitioner's Exhibit No. 3,**
6 **Attachment 3-C-S2, REV 2-24R.**

7 A16. Adjustment REV 2-24R is to decrease Forward Test Year gas operating
8 revenues in the amount of \$7,803,388 to remove the margin associated with
9 NIPSCO's Alternative Regulatory Plan program (GCIM, Capacity Release,
10 Optional Storage Service, Price Protection Service, and DependableBill). This
11 decreases ARP revenues by \$7,180,831 which is offset by an increase to ARP
12 gas cost of \$7,180,831 resulting in zero margin associated with the ARP
13 program with no additional adjustment to COGS necessary. If this
14 adjustment is not included, Forward Test Year gas operating revenues
15 would be overstated.

16 **Q17. Please explain Adjustment 5-24R on Attachment 3-C-S2, REV 5-24R.**

17 A17. Adjustment REV 5-24R is to decrease Forward Test Year gas operating
18 revenues in the amount of \$728,218 to remove DSM lost revenue. If this

1 adjustment is not included, Forward Test Year gas operating revenues
2 would be overstated.

3 **Q18. Please explain Adjustment REV 8-24R and COGS 5-24R on Attachment**
4 **3-C-S2, REV 8 and COGS 5-24R.**

5 A18. Adjustment REV 8-24R is to increase Forward Test Year gas operating
6 revenues in the amount of \$2,006,669 to include gas revenues associated
7 with commercial and industrial balancing. The commercial and industrial
8 balancing revenue included in the Forward Test Year is at margin, so a
9 ratemaking adjustment is needed to gross up the Forward Test Year
10 amount to properly calculate revenue. Adjustment COGS 5-24R is to
11 increase Forward Test Year gas costs in the amount of \$2,006,669 to include
12 gas costs associated with commercial and industrial balancing. If these
13 adjustments are not included, Forward Test Year gas operating revenues
14 would be understated.

15 **Q19. Please explain Adjustments REV 1-23, REV 1-24, REV 2-23, REV 2-24,**
16 **REV 5-23, REV 5-24, REV 6-23, REV 6-24, REV 8-23, REV 8-24, REV 9-23,**
17 **REV 9-24, REV 10-23, REV 11-23, REV 12-23, and COGS 1-23, COGS 1-24,**

1 COGS 2-23, COGS 2-24, COGS 4-23, COGS 4-24, and COGS 5-23, on
2 Attachment 3-C-S2.

3 A19. The adjustments shown in Table 1 are to increase/(decrease) 2023 Forecast
4 Period and Forward Test Year gas operating revenues and gas cost. Table
5 1 below shows the adjustment reference, description, amount of the
6 adjustment, and if the adjustment is to 2023 Forecast Period or Forward Test
7 Year. If these adjustments are not included, Forward Test Year gas
8 operating revenues and gas cost would be overstated.

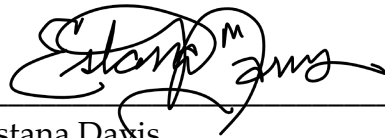
Table 1						
2023-2024 Forecast Period Revenue and COGS Adjustments						
		REV		COGS		
		<X>-23	<X>-24	<X>-23	<X>-24	<X>-24
REV 1	Retail Sales	\$34,054,396	(\$61,754,616)			
REV 2	ARP Revenues	(\$872,553)	(\$2,902,539)			
REV 5	DSM Revenues	\$508,872	(\$233,287)			
REV 6	Transport. Revenues	(\$2,200,667)	\$4,239,473			
REV 8	Other Gas Revenues	(\$190,357)	\$96,757			
REV 9	InterDept Sales	(\$28,671)	(\$38,523)			
REV 10	Forfeited Discounts	(\$1,016,907)	\$0			
REV 11	Misc Service Revenue	(\$282,773)	\$0			
REV 12	Rent from Gas Property	\$151	\$0			
COGS 1	Retail Sales			\$20,758,054	(\$60,739,059)	
COGS 2	ARP Gas Cost			(\$375,844)	(\$2,094,886)	
COGS 3	Transport. Gas Cost			\$0	\$0	
COGS 4	InterDept Sales			(\$23,934)	(\$38,523)	
COGS 5	Other			(\$2,006,669)	\$0	

1 Q20. Does this conclude your prefiled direct testimony?

2 A20. Yes.

VERIFICATION

I, Estana Davis, Lead Regulatory Studies Analyst of NiSource Corporate Services Company, affirm under penalties of perjury that the foregoing representations are true and correct to the best of my knowledge, information, and belief.

A handwritten signature in black ink, appearing to read "Estana Davis", written over a horizontal line.

Estana Davis

Date: October 25, 2023



Summary of NIPSCO Base and Test Years Revenue Proof

Summary of Number of Bills by Rate Schedule

Line No.	Rate Schedule	Rate Schedule Description	2022 Actual Billing Determinants	Adjustments (Weather Norm.; Rate Migration; Annualization)	2022 Normalized Billing Determinants	Increase/ (Decrease)	2023 Forecast Billing Determinants	Increase/ (Decrease)	2024 Projected Billing Determinants	Adjustments (Rate-Making)	2024 Forward Test Year Billing Determinants
1	Rate 211	Residential Service	9,380,091	-	9,380,091	34,209	9,414,300	50,051	9,464,351	-	9,464,351
2	Rate 215	Multiple Family Housing Service	56,034	-	56,034	(1,068)	54,966	(857)	54,109	-	54,109
3	Rate 221	General Service – Small	813,641	(28)	813,613	(1,073)	812,540	1,236	813,776	-	813,776
4	Rate 225	General Service – Large	7,743	70	7,813	219	8,032	(1)	8,031	-	8,031
5	Rate 228	Large Transportation and Balancing Service	2,204	(70)	2,134	152	2,286	(18)	2,268	-	2,268
6	Rate 234	Off-Peak Commercial and Industrial Interruptible Negotiated Service	11	-	11	(11)	-	-	-	11	11
7	Rate 238	General Transportation and Balancing Service	1,095	21	1,116	(39)	1,077	7	1,084	-	1,084
8	Total		10,260,819	(7)	10,260,812	32,389	10,293,201	50,418	10,343,619	11	10,343,630



Summary of NIPSCO Base and Test Years Revenue Proof

Summary of Therms by Rate Schedule

Line No.	Rate Schedule	Rate Schedule Description	2022 Actual Billing Determinants	Adjustments (Weather Norm.; Rate Migration; Annualization)	2022 Normalized Billing Determinants	Increase/ (Decrease)	2023 Forecast Billing Determinants	Increase/ (Decrease)	2024 Projected Billing Determinants	Adjustments (Rate-Making)	2024 Forward Test Year Billing Determinants
1	Rate 211	Residential Service	665,136,917	(11,128,977)	654,007,940	22,425,404	676,433,344	(7,325,586)	669,107,758	-	669,107,758
2	Rate 215	Multiple Family Housing Service	6,853,308	(11,912)	6,841,395	8,802	6,850,198	(83,372)	6,766,825	-	6,766,825
3	Rate 221	General Service – Small	363,713,824	(6,989,556)	356,724,267	8,379,479	365,103,747	(12,496,520)	352,607,227	-	352,607,227
4	Rate 225	General Service – Large	111,444,052	2,654,299	114,098,350	740,305	114,838,656	(2,217,733)	112,620,923	-	112,620,923
5	Rate 228	Large Transportation and Balancing Service	2,502,703,886	(5,004,189)	2,497,699,697	133,393,235	2,631,092,932	(4,505,311)	2,626,587,621	-	2,626,587,621
6	Rate 234	Off-Peak Commercial and Industrial Interruptible Negotiated Service	379,287	-	379,287	(379,287)	-	-	-	379,287	379,287
7	Rate 238	General Transportation and Balancing Service	54,184,268	2,429,776	56,614,044	(2,900,835)	53,713,209	122,863	53,836,072	-	53,836,072
8	Total		3,704,415,542	(18,050,560)	3,686,364,981	161,667,104	3,848,032,085	(26,505,660)	3,821,526,426	379,287	3,821,905,713

NOTE: Rates 228 & 238 Billing Demand is included in total Therms.

Line No.	Rate Schedule	Rate Schedule Description	2022 Billing Determinants	Weather Normalization Adjustments	Rate Migration Adjustments	Annualization	2022 Normalized Billing Determinants
		(A)	(B)	(C)	(D)	(E)	(F)
Ref. Sch.				REV 1A-22	REV 1C-22	REV 1D-22	[B+C+D+E]
Number of Bills by Rate Schedule							
1	Rate 211	Residential Service	9,380,091	-	-	-	9,380,091
2	Rate 215	Multiple Family Housing Service	56,034	-	-	-	56,034
3	Rate 221	General Service – Small	813,641	-	(28)	-	813,613
4	Rate 225	General Service – Large	7,743	-	70	-	7,813
5	Rate 228	Large Transportation and Balancing Service	2,204	-	(70)	-	2,134
6	Rate 234	Off-Peak Com & Ind Interruptible Negotiated Service	11	-	-	-	11
7	Rate 238	General Transportation and Balancing Service	1,095	-	21	-	1,116
8							
9	Total		10,260,819	-	(7)	-	10,260,812
Line No.	Rate Schedule	Rate Schedule Description	2022 Billing Determinants	Weather Normalization Adjustments	Rate Migration Adjustments	Annualization	2022 Normalized Billing Determinants
		(A)	(B)	(C)	(D)	(E)	(F)
Ref. Sch.				REV 1A-22	REV 1C-22	REV 1D-22	[B+C+D+E]
Delivery (Therms)							
10	Rate 211	Residential Service	665,136,917	(11,128,977)	-	-	654,007,940
11	Rate 215	Multiple Family Housing Service	6,853,308	(11,912)	-	-	6,841,395
12	Rate 221	General Service – Small	363,713,824	(5,572,060)	(1,417,496)	-	356,724,267
13	Rate 225	General Service – Large					
		Block 1 - Therms	35,410,296	(406,227)	1,303,085	-	36,307,154
		Block 2 - Therms	59,079,951	(632,721)	2,029,629	-	60,476,859
		Block 3 - Therms	16,183,663	(154,463)	495,482	-	16,524,683
		Block 4 - Therms	770,141	(8,839)	28,353	-	789,655
		Total Delivery	111,444,052	(1,202,249)	3,856,548	-	114,098,350
14	Rate 228	Demand Charge - HP Customers	84,822,345	-	-	-	84,822,345
		Demand Charge - DP Customers	7,276,885	-	-	-	7,276,885
		Total Demand	92,099,230	-	-	-	92,099,230
	Rate 228	Large Transportation and Balancing Service - HP Customers					
		Block 1 - Therms	170,619,760	-	(354,191)	-	170,265,570
		Block 2 - Therms	2,060,876,840	-	(4,278,187)	-	2,056,598,653
		Total Delivery	2,231,496,600	-	(4,632,377)	-	2,226,864,223
	Rate 228	Large Transportation and Balancing Service - DP Customers					
		Block 1 - Therms	141,544,577	-	(293,833)	-	141,250,744
		Block 2 - Therms	37,563,479	-	(77,978)	-	37,485,501
		Total Delivery	179,108,056	-	(371,812)	-	178,736,244
15	Rate 234	Off-Peak Com & Ind Interruptible Negotiated Service	379,287	-	-	-	379,287
16	Rate 238	Demand Charge	2,071,899	-	-	-	2,071,899
	Rate 238	General Transportation and Balancing Service					
		Block 1 - Therms	17,825,932	-	831,146	-	18,657,078
		Block 2 - Therms	16,516,797	-	770,107	-	17,286,904
		Block 3 - Therms	15,597,147	-	727,228	-	16,324,375
		Block 4 - Therms	2,172,493	-	101,294	-	2,273,787
		Total Delivery	52,112,369	-	2,429,776	-	54,542,145
17							
18	Total		3,704,415,542	(17,915,199)	(135,362)		3,686,364,981

NOTE: Rates 228 & 238 Billing Demand is included in total Therms.



Line No.	Rate Schedule	Rate Schedule Description	2022 Normalized Billing Determinants	Increase/ (Decrease)	2023 Forecast Billing Determinants
		(A)	(B)	(C)	(D) [B+C]
Ref. Sch.					
Number of Bills by Rate Schedule					
1	Rate 211	Residential Service	9,380,091	34,209	9,414,300
2	Rate 215	Multiple Family Housing Service	56,034	(1,068)	54,966
3	Rate 221	General Service – Small	813,613	(1,073)	812,540
4	Rate 225	General Service – Large	7,813	219	8,032
5	Rate 228	Large Transportation and Balancing Service	2,134	152	2,286
6	Rate 234	Off-Peak Com & Ind Interruptible Negotiated Service	11	(11)	-
7	Rate 238	General Transportation and Balancing Service	1,116	(39)	1,077
8					
9	Total		10,260,812	32,389	10,293,201

Line No.	Rate Schedule	Rate Schedule Description	2022 Normalized Billing Determinants	Increase/ (Decrease)	2023 Forecast Billing Determinants
		(A)	(B)	(C)	(D) [B+C]
Ref. Sch.					
Delivery (Therms)					
10	Rate 211	Residential Service	654,007,940	22,425,404	676,433,344
11	Rate 215	Multiple Family Housing Service	6,841,395	8,802	6,850,198
12	Rate 221	General Service – Small	356,724,267	8,379,479	365,103,747
13	Rate 225	General Service – Large			
		Block 1 - Therms	36,307,154	8,962,492	45,269,645
		Block 2 - Therms	60,476,859	1,955,380	62,432,238
		Block 3 - Therms	16,524,683	(9,387,910)	7,136,772
		Block 4 - Therms	789,655	(789,655)	-
		Total Delivery	114,098,350	740,305	114,838,656
14	Rate 228	Demand Charge - HP Customers	84,822,345	(2,275,364)	82,546,981
		Demand Charge - DP Customers	7,276,885	(69,064)	7,207,822
		Total Demand	92,099,230	(2,344,428)	89,754,803
	Rate 228	Large Transportation and Balancing Service - HP Customers			
		Block 1 - Therms	170,265,570	8,528,288	178,793,858
		Block 2 - Therms	2,056,598,653	91,976,310	2,148,574,963
		Total Delivery	2,226,864,223	100,504,599	2,327,368,821
	Rate 228	Large Transportation and Balancing Service - DP Customers			
		Block 1 - Therms	141,250,744	26,635,737	167,886,481
		Block 2 - Therms	37,485,501	8,597,326	46,082,827
		Total Delivery	178,736,244	35,233,064	213,969,308
15	Rate 234	Off-Peak Com & Ind Interruptible Negotiated Service	379,287	(379,287)	-
16	Rate 238	Demand Charge	2,071,899	53,141	2,125,040
	Rate 238	General Transportation and Balancing Service			
		Block 1 - Therms	18,657,078	32,931,091	51,588,169
		Block 2 - Therms	17,286,904	(17,286,904)	-
		Block 3 - Therms	16,324,375	(16,324,375)	-
		Block 4 - Therms	2,273,787	(2,273,787)	-
		Total Delivery	54,542,145	(2,953,976)	51,588,169
17					
18	Total		3,686,364,981	161,667,104	3,848,032,085

NOTE: Rates 228 & 238 Billing Demand is included in total Therms.



Line No.	Rate Schedule	Rate Schedule Description	2023 Forecast Billing Determinants	Increase/ (Decrease)	2024 Projected Billing Determinants
		(A)	(B)	(C)	(D) [B+C]
Ref. Sch.					
Number of Bills by Rate Schedule					
1	Rate 211	Residential Service	9,414,300	50,051	9,464,351
2	Rate 215	Multiple Family Housing Service	54,966	(857)	54,109
3	Rate 221	General Service – Small	812,540	1,236	813,776
4	Rate 225	General Service – Large	8,032	(1)	8,031
5	Rate 228	Large Transportation and Balancing Service	2,286	(18)	2,268
6	Rate 234	Off-Peak Com & Ind Interruptible Negotiated Service	-	-	-
7	Rate 238	General Transportation and Balancing Service	1,077	7	1,084
8					
9	Total		10,293,201	50,418	10,343,619

Line No.	Rate Schedule	Rate Schedule Description	2023 Forecast Billing Determinants	Increase/ (Decrease)	2024 Projected Billing Determinants
		(A)	(B)	(C)	(D) [B+C]
Ref. Sch.					
Delivery (Therms)					
10	Rate 211	Residential Service	676,433,344	(7,325,586)	669,107,758
11	Rate 215	Multiple Family Housing Service	6,850,198	(83,372)	6,766,825
12	Rate 221	General Service – Small	365,103,747	(12,496,520)	352,607,227
13	Rate 225	General Service – Large			
		Block 1 - Therms	45,269,645	(54,327)	45,215,318
		Block 2 - Therms	62,432,238	(2,163,406)	60,268,832
		Block 3 - Therms	7,136,772	-	7,136,772
		Block 4 - Therms	-	-	-
		Total Delivery	114,838,656	(2,217,733)	112,620,923
14	Rate 228	Demand Charge - HP Customers	82,546,981	(820,651)	81,726,330
		Demand Charge - DP Customers	7,207,822	(583,752)	6,624,069
		Total Demand	89,754,803	(1,404,403)	88,350,399
	Rate 228	Large Transportation and Balancing Service - HP Customers			-
		Block 1 - Therms	178,793,858	13,681,166	192,475,024
		Block 2 - Therms	2,148,574,963	(42,028,386)	2,106,546,578
		Total Delivery	2,327,368,821	(28,347,220)	2,299,021,601
	Rate 228	Large Transportation and Balancing Service - DP Customers			
		Block 1 - Therms	167,886,481	23,113,366	190,999,847
		Block 2 - Therms	46,082,827	2,132,947	48,215,774
		Total Delivery	213,969,308	25,246,312	239,215,620
15	Rate 234	Off-Peak Com & Ind Interruptible Negotiated Service	-	-	-
16	Rate 238	Demand Charge	2,125,040	-	2,125,040
	Rate 238	General Transportation and Balancing Service			
		Block 1 - Therms	51,588,169	122,863	51,711,032
		Block 2 - Therms	-	-	-
		Block 3 - Therms	-	-	-
		Block 4 - Therms	-	-	-
		Total Delivery	51,588,169	122,863	51,711,032
17					
18	Total		3,848,032,085	(26,505,660)	3,821,526,426

NOTE: Rates 228 & 238 Billing Demand is included in total Therms.

Line No.	Rate Schedule	Rate Schedule Description	2024 Projected Billing Determinants	Ratemaking	2024 Forward Test Year Billing Determinants
		(A)	(B)	(C)	(D) [B+C]
Ref. Sch.			REV 1A-24R		
Number of Bills by Rate Schedule					
1	Rate 211	Residential Service	9,464,351		9,464,351
2	Rate 215	Multiple Family Housing Service	54,109		54,109
3	Rate 221	General Service – Small	813,776		813,776
4	Rate 225	General Service – Large	8,031		8,031
5	Rate 228	Large Transportation and Balancing Service	2,268		2,268
6	Rate 234	Off-Peak Com & Ind Interruptible Negotiated Service	-	11	11
7	Rate 238	General Transportation and Balancing Service	1,084		1,084
8					
9	Total		10,343,619	11	10,343,630

Line No.	Rate Schedule	Rate Schedule Description	2024 Projected Billing Determinants	Ratemaking	2024 Forward Test Year Billing Determinants
		(A)	(B)	(C)	(D) [B+C]
Ref. Sch.			REV 1A-24R		
Delivery (Therms)					
10	Rate 211	Residential Service	669,107,758		669,107,758
11	Rate 215	Multiple Family Housing Service	6,766,825		6,766,825
12	Rate 221	General Service – Small	352,607,227		352,607,227
13	Rate 225	General Service – Large			
		Block 1 - Therms	45,215,318		45,215,318
		Block 2 - Therms	60,268,832		60,268,832
		Block 3 - Therms	7,136,772		7,136,772
		Block 4 - Therms	-		-
		Total Delivery	112,620,923		112,620,923
14	Rate 228	Demand Charge - HP Customers	81,726,330		81,726,330
		Demand Charge - DP Customers	6,624,069		6,624,069
		Total Demand	88,350,399		88,350,399
	Rate 228	Large Transportation and Balancing Service - HP Customers			
		Block 1 - Therms	192,475,024		192,475,024
		Block 2 - Therms	2,106,546,578		2,106,546,578
		Total Delivery	2,299,021,601		2,299,021,601
	Rate 228	Large Transportation and Balancing Service - DP Customers			
		Block 1 - Therms	190,999,847		190,999,847
		Block 2 - Therms	48,215,774		48,215,774
		Total Delivery	239,215,620		239,215,620
15	Rate 234	Off-Peak Com & Ind Interruptible Negotiated Service	-	379,287	379,287
16	Rate 238	Demand Charge	2,125,040		2,125,040
	Rate 238	General Transportation and Balancing Service			
		Block 1 - Therms	51,711,032		51,711,032
		Block 2 - Therms	-		-
		Block 3 - Therms	-		-
		Block 4 - Therms	-		-
		Total Delivery	51,711,032		51,711,032
17					
18	Total		3,821,526,426	379,287	3,821,905,713

NOTE: Rates 228 & 238 Billing Demand is included in total Therms.