

FILED  
June 14, 2019  
INDIANA UTILITY  
REGULATORY COMMISSION

STATE OF INDIANA

INDIANA UTILITY REGULATORY COMMISSION

PETITION OF COMMUNITY NATURAL GAS CO. )  
INC. FOR AUTHORITY TO CHANGE ITS RATES, )  
CHARGES, TARIFFS, RULES, AND )  
REGULATIONS )

CAUSE NO. 45214


INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR'S

PUBLIC'S EXHIBIT NO. 2 – TESTIMONY OF OUCC WITNESS  
AMY E. LARSEN

June 14, 2019

IURC  
PUBLIC'S  
EXHIBIT NO. 2  
10-3-19  
DATE REPORTER

Respectfully submitted,



Scott Franson  
Attorney No.27839-49  
Deputy Consumer Counselor

**TESTIMONY OF OUCC WITNESS AMY E. LARSEN**  
**CAUSE NO. 45214**  
**COMMUNITY NATURAL GAS CO., INC.**

**I. INTRODUCTION**

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

2   A:   My name is Amy E. Larsen and my business address is 115 West Washington  
3       Street, Suite 1500 South, Indianapolis, IN 46204.

4   **Q:   By whom are you employed and in what capacity?**

5   A:   I am employed by the Indiana Office of Utility Consumer Counselor ("OUCC") as  
6       a Utility Analyst II. I have worked as a member of the OUCC's Natural Gas  
7       Division since October 2017. My educational and professional experience, as well  
8       as my preparation for this case, are detailed in Appendix AEL-1.

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

10  A:   I address certain elements regarding the request by Community Natural Gas Co.,  
11       Inc. ("Petitioner") for an increase to its base rates and charges. More specifically,  
12       I analyze Petitioner's proposed adjustments to its natural gas purchased, property  
13       insurance, and miscellaneous operating expenses, and make recommendations  
14       concerning each.

**II. NATURAL GAS PURCHASED**

15  **Q:   Did Petitioner propose an adjustment for Natural Gas Purchased?**

16  A:   Yes. Petitioner used test year sales of 934,877 Dth (dekatherm) from its GCA  
17       revenue adjustment, along with an adjustment for new customers, including

1 weather normalization for test year sales and sales from new customers, to arrive at  
2 sales of 958,025 Dth. Petitioner used Schedule 11A from its GCA to calculate an  
3 unaccounted for gas ("UAFG") percentage of 0.55%, and obtain an estimated  
4 unaccounted for gas of 5,269 Dth. Petitioner calculated its anticipated cost of  
5 delivered supply gas to be \$3.6957 per Dth, based on Petitioner's anticipated cost  
6 of gas for the year following the test year. Petitioner's estimated UAFG amount of  
7 5,269 Dth multiplied by the anticipated cost of \$3.6957 per Dth results in a pro  
8 forma cost of gas of \$19,473. The pro forma cost of gas less test year purchased  
9 gas results in Petitioner's decrease in natural gas purchased of (\$3,302,467). *See*  
10 Petitioner's Exhibit BJM-1, Schedule C-1, p. 1.

11 **Q: Do you agree with Petitioner's adjustment?**

12 A: No. While I agree with Petitioner's method of calculating its natural gas purchased  
13 adjustment, I disagree with Petitioner's calculation for the UAFG percentage.  
14 Petitioner's witness Ms. Mann states Petitioner calculated a three-year average in  
15 the same manner as the quarterly GCA filings (Direct Testimony of Ms. Mann, p.  
16 5, lines 9-12). In this case, Petitioner used the percentages for UAFG of 1.17% and  
17 (0.07%) from Schedule 11A of GCAs 130 and 134, respectively, to arrive at an  
18 average of 0.55%. This actually is a two-year average and does not include the  
19 most recent information from GCA 138. Schedule 11A from GCAs 130 and 134  
20 represent July 2015 through June 2017, leaving out the test year completely and  
21 excluding the most recent data available.

1           The percent of UAFG from Schedule 11A from GCA 138 is 0.41%.  
2           Including this percentage in the calculation results in a three-year average of UAFG  
3           of 0.50%. *See* Attachment AEL-1 p. 1.

4           I also disagree with Ms. Mann's Weighted Average Cost of Gas  
5           ("WACOG") calculation of \$3.07 included in its anticipated cost of system gas of  
6           \$3.6957. Included in Petitioner's WACOG calculation is a fixed contract for  
7           purchased gas for November 1, 2019 through April 1, 2020 (Attachment AEL-1, p.  
8           2). This contract is outside the twelve months following the test year, the timeframe  
9           included in this WACOG calculation. The calculation should only include  
10          contracts secured for purchased gas in the timeframe being evaluated. I removed  
11          these amounts from the calculation and increased spot purchases in those months  
12          to arrive at a new WACOG of \$3.10, to arrive at a new anticipated cost of system  
13          gas of \$3.73. *See* Attachment AEL-1, p.3.

14   **Q:   What is your adjustment to Natural Gas Purchased?**

15   A:   Using an UAFG percentage of 0.50%, I arrive at an estimated UAFG of 4,790 Dth.  
16          I calculate the total pro-forma cost of purchased gas by multiplying the UAFG,  
17          4,790 Dth, by the anticipated delivered supply cost of gas of \$3.73, to arrive at  
18          \$17,867. Subtracting test year purchased gas of \$3,321,940 from the total pro-  
19          forma cost of purchased gas, results in a Natural Gas Purchased adjustment of  
20          (\$3,304,073) rather than Petitioner's adjustment of (\$3,302,467). *See* Attachment  
21          AEL-1, p. 4.

### **III. OPERATING EXPENSES**

#### **A. Property Insurance**

1    **Q:    What adjustment did Petitioner propose for property insurance?**

2    A:    Petitioner adjusted property insurance expense by \$5,873 for increases in property,  
3           worker's compensation, casualty and general liability insurance. Exhibit BJM-1,  
4           Schedule C-1, p. 3.

5    **Q:    Do you agree with Petitioner's adjustment to property insurance?**

6    A:    No. Ms. Mann's exhibits contain an error in the calculation of the test year amount.  
7           The amount in the last month of the test year was erroneously included in the  
8           calculation of test year expense as \$67,622.9. Petitioner confirmed the error in  
9           response to OUCC Data Request ("DR") 5.4, indicating the correct amount for the  
10          last month of the test year should be \$6,762.29. See Attachment AEL-2, p. 1.

11   **Q:    What is your adjustment to property insurance?**

12   A:    To correct the error, I arrived at a test year property insurance amount of \$80,608.  
13          This results in a decrease to property insurance of (\$822). I have shown my  
14          adjustment in Attachment AEL-2, p. 2.

#### **B. Miscellaneous Expense Adjustment**

15   **Q:    Do you have an adjustment for miscellaneous expenses?**

16   A:    Yes. During the on-site review, I examined three invoices for Petitioner's quarterly  
17          membership dues to the Indiana Energy Association. A portion of the Indiana  
18          Energy Association dues are allocated towards lobbying expenses, which should  
19          not be paid by ratepayers. I am removing fifteen percent (15%) of membership

1 dues, for each invoice, which are allotted to lobbying, as shown in Attachment  
2 AEL-3, pp. 1-3.

3 Additionally, during the on-site review, I identified two invoices for tax  
4 penalties that should be removed. The first is a penalty from the tax period ending  
5 September 30, 2016 to the Indiana Department of Revenue for \$197.69  
6 (Attachment AEL-3, p. 4). The second is a penalty from the tax period ending  
7 September 30, 2014 to the Internal Revenue Service for \$3,103.50 (Attachment  
8 AEL-3, pp. 5-6). Petitioner's tax penalties should not be included in the base rate  
9 calculation to be collected from ratepayers as it would be inappropriate for  
10 ratepayers to fund the consequences of Petitioner's errors.

11 **Q: What is your adjustment to Petitioner's miscellaneous expense?**

12 A: I recommend removal of \$3,635 from miscellaneous expenses. *See* Attachment  
13 AEL-3, p.7.

#### **IV. OUCC RECOMMENDATIONS**

14 **Q: Please summarize your recommendations to the Commission.**

15 A: I recommend the Commission:

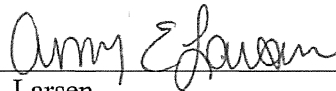
- 16 • Decrease Natural Gas Purchased by (\$3,304,073);
- 17 • Decrease Property Insurance by (\$822);
- 18 • Remove Miscellaneous Expenses of (\$3,635).

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

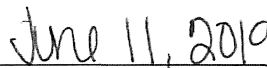
20 A: Yes.

### AFFIRMATION

I affirm, under the penalties for perjury, that the foregoing representations are true.



Amy E. Larsen  
Utility Analyst II  
Indiana Office of  
Utility Consumer Counselor  
45214  
Community Natural Gas Co. Inc.



Date

**APPENDIX TO TESTIMONY OF**  
**OUCC WITNESS AMY E. LARSEN**

1    **Q:    Please describe your educational background and experience.**

2    A:    I graduated from the School of Public and Environmental Affairs at Indiana  
3           University in Bloomington, Indiana with a Bachelor of Science Degree in Public  
4           Financial Management in May 2011. In December 2017, I graduated from the  
5           Kelley School of Business at Indiana University in Indianapolis, Indiana with a  
6           Master's of Science Degree in Accounting. From May 2011 through December  
7           2012, I worked for the Indiana State Personnel Department in Indianapolis, Indiana,  
8           as a Benefits Specialist. I resolved benefit administration questions and issues  
9           raised by state agencies and employees. I also investigated claims, disputes, and  
10          eligibility by working with the insurance carriers to ensure claims were properly  
11          adjusted. From December 2012 through January 2015, I worked for the Indiana  
12          Family and Social Services Administration as an Accountant. I worked in accounts  
13          receivable to collect, deposit, and record any funds received. I was also responsible  
14          for any refunds due to customers. From January 2015 through October 2017, I  
15          worked for the Indiana Department of Workforce Development as a Budget  
16          Analyst. I set up and monitored projects for grants received from the federal  
17          government. I also worked with department managers to create and adhere to their  
18          yearly budget.

19                In October 2017, I began my employment with the OUCC as a Utility  
20          Analyst II. My current responsibilities include reviewing and analyzing Gas Cost  
21          Adjustment ("GCA") petitions and flex filings. I also review and analyze rate



1 cases, special contracts, financing, certificate of public convenience and necessity,  
2 pipeline safety adjustment, FMCA, 7-Year Plan and TDSIC tracker cases filed by  
3 Indiana natural gas utilities with the Commission. While employed at the OUCC,  
4 I completed NARUC's Utility Rate School hosted by the Institute of Public Utilities  
5 at Michigan State University.

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

8 A: Yes, I have testified in GCA, rate cases, special contract, FMCA and pipeline safety  
9 adjustment cases.

10 **Q: Please describe the review and analysis you conducted in order to prepare**  
11 **your testimony.**

12 A: I reviewed Petitioner's prefiled testimony, exhibits and supporting documentation.  
13 I participated in a review of Petitioner's books and records at Petitioner's offices  
14 on April 22, 2019. I also analyzed Petitioner's responses to OUCC discovery  
15 requests.

Community Natural Gas Co., INC  
Cause No. 45214  
UAFG Calculation

**Cause No. 37488 GCA 138**

	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Total
Purchases	21,586	23,101	44,145	53,828	89,443	154,005	184,948	116,112	117,529	79,884	25,010	23,259	932,850
Sales	20,471	23,597	39,103	47,600	96,904	138,644	193,035	125,450	109,240	83,085	28,707	23,213	929,049
UAFG	1,115	(496)	5,042	6,228	(7,461)	15,361	(8,087)	(9,338)	8,289	(3,201)	(3,697)	46	3,801
UAFG %	5.17%	-2.15%	11.42%	11.57%	-8.34%	9.97%	-4.37%	-8.04%	7.05%	-4.01%	-14.78%	0.20%	0.41%

**Cause No. 37488 GCA 134**

Purchases 729,245  
Sales 729,754  
UAFG (509)

UAFG % -0.07%

**Cause No. 37488 GCA 130**

Purchases 748,789  
Sales 740,058  
UAFG 8,731

UAFG % 1.17%

**Three Year Average:**

0.41%  
-0.07%  
1.17%  
0.50%



Transaction Confirmation  
For Immediate Delivery

Contract: 107377  
Contract Date: 01/13/2016

Trade: 860869  
Trade Date: 09/05/2013

The Transaction Confirmation is subject to the Base Contract between Seller and Buyer. The terms of this Transaction Confirmation are binding unless disputed within 2 Business Days of receipt unless otherwise specified in the Base Contract.

**Buyer:**

Community Natural Gas Co Inc

Attn: Confirms Dept  
Office Phone: 313-515-2954  
Fax Phone: 313-730-0567  
E-mail: ron@utilitygas.com  
933 West 3rd Street  
Mt Carmel IL 62665

**Seller:**

Eco-Energy, LLC

Attn: Jamie Baker  
Office Phone: 615-645-4409  
Fax Phone: 615-412-1130  
E-mail: Contracts@Eco-Energy.com  
6100 Tower Circle Suite 502  
Franklin TN 37067

**Transaction Details:**

START DATE	END DATE	NOTES	LINE	ZONE	PRIORITY	QUANTITY	UNIT	PERIOD
11/01/2015	04/01/2020	NG	TEXAS GAS TRANS	ZONE 1 POOLING REC		10,000	cmbh	MONTH

Price  
\$2.7500 FIXED

Remarks

Special Conditions

Buyer:  
Community Natural Gas Co Inc

By: Confirms Dept

Date:

Seller:  
Eco-Energy, LLC

By: Jamie Baker

This confirm was generated electronically and therefore is valid without Eco-Energy's signature

Date:

Community Natural Gas  
Cause No. 45214  
Estimated Average Cost of Gas

	<u>Dth</u>	<u>Price per Dth</u>	<u>Total Cost</u>		<u>Weighted Average</u>
Oct-18	48,646	\$ 2.8860	\$ 140,392.36	Spot	\$ 0.16
Nov-18	20,000	\$ 2.8350	\$ 56,700.00		\$ 0.07
	121,737	\$ 2.9260	\$ 356,202.46	Spot	\$ 0.42
Dec-18	20,000	\$ 2.8350	\$ 56,700.00		\$ 0.07
	177,746	\$ 3.0740	\$ 546,391.20	Spot	\$ 0.64
Jan-19	20,000	\$ 2.8350	\$ 56,700.00		\$ 0.07
	112,046	\$ 3.6420	\$ 408,071.53	Spot	\$ 0.48
Feb-19	20,000	\$ 2.8350	\$ 56,700.00		\$ 0.07
	93,420	\$ 3.5460	\$ 331,267.32	Spot	\$ 0.39
Mar-19	20,000	\$ 2.8350	\$ 56,700.00		\$ 0.07
	8,869	\$ 3.3530	\$ 29,737.76	Spot	\$ 0.03
Apr-19	31,304	\$ 2.8850	\$ 90,312.04	Spot	\$ 0.11
May-19	23,722	\$ 2.8270	\$ 67,062.09	Spot	\$ 0.08
Jun-19	25,041	\$ 2.8670	\$ 71,792.55	Spot	\$ 0.08
Jul-19	25,658	\$ 2.9090	\$ 74,639.12	Spot	\$ 0.09
Aug-19	39,335	\$ 2.8990	\$ 114,032.17	Spot	\$ 0.13
Sep-19	48,281	\$ 2.8620	\$ 138,180.22	Spot	\$ 0.16
	<u>855,805</u>				
Weighted Average price per Dth.					\$ 3.10
Estimated Transportation average cost					0.63
Total estimated average cost of gas					<u>\$ 3.73</u>

## COMMUNITY NATURAL GAS COMPANY, INC

Cause No. 45214

## Natural Gas Purchased Adjustment

	<u>RATE</u>	
Test year sales - Dth	934,877	
Adjustment for: new customers	28,000	
weather normalization for test year Dth	(4,711)	
weather normalization for new customers	<u>(141)</u>	
	958,025	
Unaccounted for gas percentage	<u>0.50%</u>	
Estimated unaccounted for gas - Dth	<u><u>4,790</u></u>	
Estimated purchases of system gas	4,790	
Anticipated cost of system gas	<u>\$ 3.7300</u>	
Total pro-forma cost of purchased gas	\$ 17,867	
Less: test year purchased gas	<u>3,321,940</u>	
Total Adjustment Increase/(Decrease)		<u><u>\$ (3,304,073)</u></u>

**Q 5.4:** Referring to Petitioner's Exhibit BJM-1, Schedule C-1, page 3 of 6, test year property insurance for adjustment (4)(i). In the excel spreadsheet provided to the OUCC containing Ms. Mann's exhibits, the amount in the last month of the test year included in the cell is \$67.6229. Please confirm the amount should be \$6,762.29.

**A.** Petitioner confirms that the worksheet cell referenced in the above question should show \$6,762.29.

## COMMUNITY NATURAL GAS COMPANY, INC.

Cause No. 45214

## Property Insurance Adjustment

Proforma insurance expense

Gas Utilities Alliance

\$ 35,596

All Other

44,190

Total proforma insurance expense

79,786

Less: Test year property insurance

80,608

Property Insurance Adjustment - Increase/(Decrease)

\$ (822)



## MEMBERSHIP DUES STATEMENT

**Date:** December 1, 2017

**To :** Dean Kieffer  
President  
Community Natural Gas Company, Inc.  
933 West 3<sup>rd</sup> Street  
Mt. Carmel, Illinois 62863

### FIRST QUARTER 2018 DUES STATEMENT

**Quarterly Dues Assessment:** **\$906.01**

***Please make checks payable to:***

Indiana Energy Association, Inc.

***Please remit to:***

Indiana Energy Association, Inc.  
1600 One American Square  
Box 82065  
Indianapolis, Indiana 46282

V-12620  
401600-9303  
\$ 906.01

The Indiana Energy Association, Inc. is a 501(c)(6) trade organization under the Internal Revenue Code. Contributions to the Indiana Energy Association, Inc. may be deductible as ordinary and necessary business expenses subject to restrictions imposed as a result of association lobbying activities. The Indiana Energy Association estimates that the non-deductible portion of your dues allocable to lobbying to be 15%.



**MEMBERSHIP DUES STATEMENT****Date:** March 15, 2018**To :** Dean Kieffer  
President  
Community Natural Gas Company, Inc.  
933 West 3<sup>rd</sup> Street  
Mt. Carmel, Illinois 62863**SECOND QUARTER 2018 DUES STATEMENT**

Quarterly Dues Assessment:	\$906.01
2017 Carryover Credit	<u>(492.19)</u>
Total Second Quarter Dues	<u>\$413.82</u>

***Please make checks payable to:***

Indiana Energy Association, Inc.

***Please remit to:***Indiana Energy Association, Inc.  
1600 One American Square  
Box 82065  
Indianapolis, Indiana 46282

✓-12620

401000-9303

\$413.82

*The Indiana Energy Association is a 501(c)(6) trade organization under the Internal Revenue Code. Contributions to the Indiana Energy Association, Inc. may be deductible as ordinary and necessary business expenses subject to restrictions imposed as a result of association lobbying activities. The Indiana Energy Association estimates that the non-deductible portion of your dues allocable to lobbying to be 15%.*



## MEMBERSHIP DUES STATEMENT

**Date:** June 15, 2018

**To :** Dean Kieffer  
President  
Community Natural Gas Company, Inc.  
933 West 3<sup>rd</sup> Street  
Mt. Carmel, Illinois 62863

### THIRD QUARTER 2018 DUES STATEMENT

**Quarterly Dues Assessment:** **\$906.01**

***Please make checks payable to:***

Indiana Energy Association, Inc.

***Please remit to:***

Indiana Energy Association, Inc.  
1600 One American Square  
Box 82065  
Indianapolis, Indiana 46282

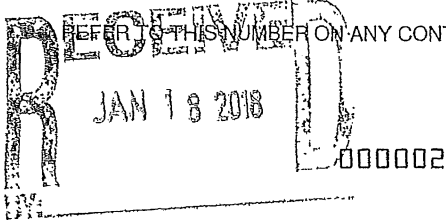
V-12620  
401000 - 9303  
\$ 906.01

The Indiana Energy Association, Inc. is a 501(c)(6) trade organization under the Internal Revenue Code. Contributions to the Indiana Energy Association, Inc. may be deductible as ordinary and necessary business expenses subject to restrictions imposed as a result of association lobbying activities. The Indiana Energy Association estimates that the non-deductible portion of your dues allocable to lobbying to be 15%.

AR-80  
SF 43530 (R4 / 11-17)

**PROPOSED ASSESSMENT**  
INDIANA DEPARTMENT OF REVENUE

Attachment AEL-3  
Cause No. 45214  
Page 4 of 7



1800148171057  
COMMUNITY NATURAL GAS COMPANY INCORPORATED  
933 W 3RD ST  
MOUNT CARMEL, IL 62863-1718

Liability Number: 2016-02171843
Notice Number: 18059823754
Date Issued: 01/19/2018

Taxpayer TID: 0003261476 - 000  
FID: 37-0842577  
Form Number: IT-20  
DLN: 17K0402945004  
Account ID: 108395319  
Liability Period: September 30, 2016  
Tax Type: Corporate Income

✓-12520  
401004-9210  
\$ 197.69

**IMMEDIATE ACTION REQUIRED:** A review of your Indiana Corporate Income tax for the period ending September 30, 2016 shows you may owe \$ 197.69, including penalty and interest. **YOU MUST TAKE ACTION IMMEDIATELY TO RESOLVE THIS DEBT.** You must pay the amount owed or protest this assessment in writing within 60 days (by March 20, 2018). If you fail to do so, this debt will continue to accrue interest and could convert into a tax warrant for collection action. For more information on protesting the assessment, visit [www.in.gov/dor/5691.htm](http://www.in.gov/dor/5691.htm). To pay your bill online, make a payment arrangement, or ask questions, visit [www.epay.in.gov](http://www.epay.in.gov) or call (317) 232-2240. **If you closed your business, please visit [www.in.gov/dor/3749.htm](http://www.in.gov/dor/3749.htm) to complete the official paperwork immediately. If you are in Bankruptcy, this notice is for your information only, no collection actions will occur.** Thank you for your immediate attention to this matter. **\*\*\*SEE REVERSE SIDE FOR IMPORTANT DETAILS AND MAILING ADDRESSES.\*\*\***

**EXPLANATION OF TAX DUE FOR PERIOD ENDING September 30, 2016**

Original Tax (Corporate Income)	\$	26,171.00
Credits	\$	33,855.00
Penalty	\$	152.90
Interest - Daily Amount \$0.02	\$	44.79
Subtotal	\$	-7,486.31
Refunds	\$	9,213.00
Prior Payments	\$	1,529.00
Amount you owe - Due Date: March 20, 2018	\$	197.69

Please place your Taxpayer TID number (see above) on your check made payable to Indiana Department of Revenue and mail with the form provided below.



Department of the Treasury  
Internal Revenue Service  
Cincinnati OH 45999-0039

238809.706197.241290.11052 1 AB 0.408 538



COMMUNITY NATURAL GAS CO INC  
933 W 3RD ST  
MOUNT CARMEL IL 62863-1718



238809

Attachment AEL-3

Cause No. 45214

Page 5 of 7

Notice	CP225
Tax period	September 30, 2014
Notice date	May 7, 2018
Employer ID number	37-0842577
To contact us	Phone 1-800-829-0115
Page 1 of 2	

We applied your payment(s) to your September 30, 2014 account

**Amount due: \$3,103.50**

We applied your payment(s) totaling \$84,178.00 to your account shown above. You now owe \$3,103.50. The received date and amount of the payment(s) we applied are shown below.

#### Billing Summary

Payments you made	84,178.00
Reduction of interest previously charged	731.02
<b>Amount due by May 28, 2018</b>	<b>\$3,103.50</b>

#### What you need to do immediately

##### Make a payment

- Pay the amount due of \$3,103.50 by May 28, 2018, to avoid additional penalty and interest charges.

PAID  
EFT 5/18/18

Continued on back...



COMMUNITY NATURAL GAS CO INC  
933 W 3RD ST  
MOUNT CARMEL IL 62863-1718

Notice	CP225
Notice date	May 7, 2018
Employer ID number	37-0842577

#### Payment

INTERNAL REVENUE SERVICE  
CINCINNATI OH 45999-0039

Amount due by  
May 28, 2018

**\$3,103.50**



370842577 JJ COMM 02 2 201409 670 00000310350

# Tax Payment Report Worksheet

EFTPS Voice Response System (Photocopy this worksheet for future use.)

1 You dial: 1-800-2PAYUSA (1-800-272-9872)  
EFTPS responds: "Welcome to EFTPS, the Electronic Federal Tax Payment System"

2 EFTPS prompts: "Please enter your 9-digit Taxpayer Identification Number or TIN"  
You enter: 370842577 (9-digit Employer Identification Number)

3 EFTPS prompts: "Enter your 4-digit PIN"  
You enter: 2129 (4-digit Personal Identification Number)

4 EFTPS prompts: Lists the Main Menu Selections  
You enter: Press 1 (To Initiate a tax payment)

5 EFTPS prompts: "Enter the 3-to 6- digit Tax Form number"  
You enter: 11122 (3-to 6-digit tax form number from IRS Tax Form Table in Appendix A)

EFTPS responds: Tax Form/Tax Description (Based on the selection in step #5)

6 EFTPS prompts: "Enter Tax Payment Type"  
You enter: 1 digit number Tax Payment Type (Select Tax Payment Type from VRS Prompt)

7 EFTPS prompts: "Enter the 4-digit Tax Period starting with the year followed by month for this payment"  
OR "Enter the 2-digit Tax Period for this annual payment"  
You enter: 1111 (Valid 4-or 2-digit Tax Period based on IRS Tax Form Table in Appendix A)

8 EFTPS responds: "The next business date that the payment can be made is (Next Business Date)." (and gives you the option to accept the business date or enter a different date)  
(Note, the next business date you enter must be at least one business day in the future).  
You enter: The Menu option to accept the business date or select a different date.  
☐ (1-To accept the business date OR 2-To enter a different date)

9 If you enter "2"  
EFTPS prompts: "Enter the 6-digit business date that the payment will be made"  
You enter: 051818 (6 digit business date in MMDDYY format)

10 EFTPS prompts: "Enter the Tax Payment Amount. You must enter cents even if you are reporting a whole dollar amount."  
You enter: \$ 3,703.50  
(Your payment amount cannot exceed \$99,999,999.99)

11 EFTPS responds: "You have entered:"  
"Tax Form (Tax Form Number)"  
"Tax Period (4-digit Tax Period)"  
"Tax Payment Amount (Tax Payment Amount)"  
"Withdraw Date (Tax Settlement Date)"  
(Lists VRS Menu Selections to Accept, Change, or Void Transaction)  
You enter: The Menu Option from the VRS prompt (1-Accept; 2-Change; 3-Void)

Appendix D

Penalty for 2014

DR. 409101 \$ 3103.50

CR. 131001 \$ 3103.50

## COMMUNITY NATURAL GAS COMPANY, INC.

Cause No. 45214

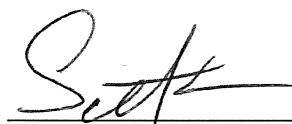
## Miscellaneous Expense Adjustment

	<u>Total Invoice</u>	<u>15% to Lobbying</u>	
Indiana Energy Association Dues December 1, 2017	\$906.01	\$135.90	
Indiana Energy Association Dues March 15, 2018	413.82	62.07	
Indiana Energy Association Dues June 15, 2018	<u>906.01</u>	<u>135.90</u>	
			\$333.88
Indiana Department of Revenue Tax Penalty			197.69
Department of Treasury, Internal Revenue Service Tax Penalty			<u>3,103.50</u>
Adjustment- increase/ (decrease) in Miscellaneous Expense			<u><u>(\$3,635)</u></u>

**CERTIFICATE OF SERVICE**

This is to certify that a copy of the foregoing *OUCC'S TESTIMONY OF AMYE. LARSEN* has been served upon the following counsel of record in the captioned proceeding by electronic service on June 14, 2019.

L. Parvin Price  
Jeffrey M. Peabody  
**Barnes & Thornburg LLP**  
Email: parvin.price@btlaw.com  
Email: jpeabody@btlaw.com



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Scott Franson  
Attorney No. 27839-49  
Deputy Consumer Counselor

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